



ADOPTED BUDGET

City of Sarasota,
Florida

Fiscal Year
2026



Financial Plan For Fiscal Year October 1, 2025 Through September 30, 2026

including
General Fund, Special Revenue Funds,
Debt Service Funds, Enterprise Funds,
Internal Service Funds, Trust Funds,
and the Capital Improvement Plan

ELECTED OFFICIALS

Liz Alpert, Mayor
Debbie Trice, Vice Mayor
Jen Ahearn-Koch, Commissioner
Kyle Battie, Commissioner
Kathy Kelley Ohlrich, Commissioner

CHARTER OFFICIALS

Shayla Griggs
City Auditor & Clerk

Dave Bullock
Interim City Manager

Joseph J. Polzak
City Attorney

City of Sarasota Elected Officials • Fiscal Year 2025-26



Liz Alpert
Mayor
District 2



Debbie Trice
Vice Mayor
At-Large



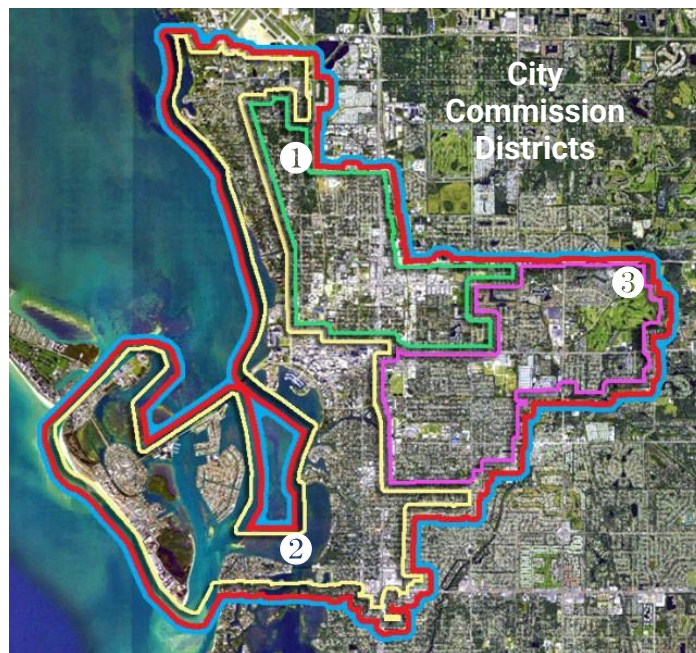
Kathy Kelly Ohlrich
Commissioner
District 3



Jen Ahearn-Koch
Commissioner
At-Large



Kyle Battie
Commissioner
District 1



City of Sarasota Charter Officials • Fiscal Year 2025-26



City Auditor & Clerk
Shayla Griggs



Interim City Manager
Dave Bullock



City Attorney
Joseph L. Polzak



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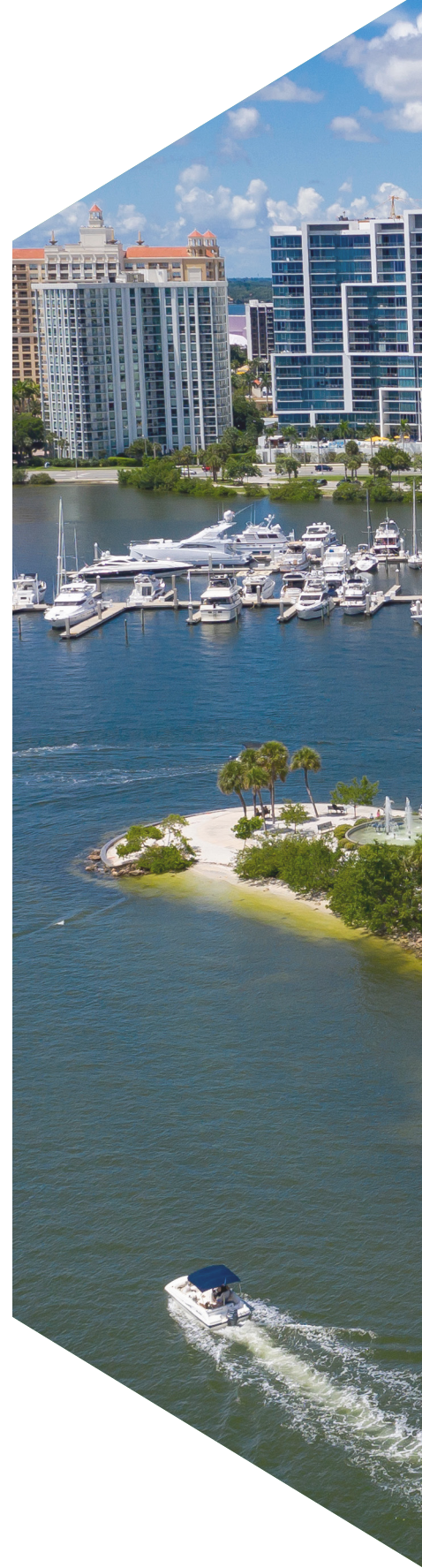




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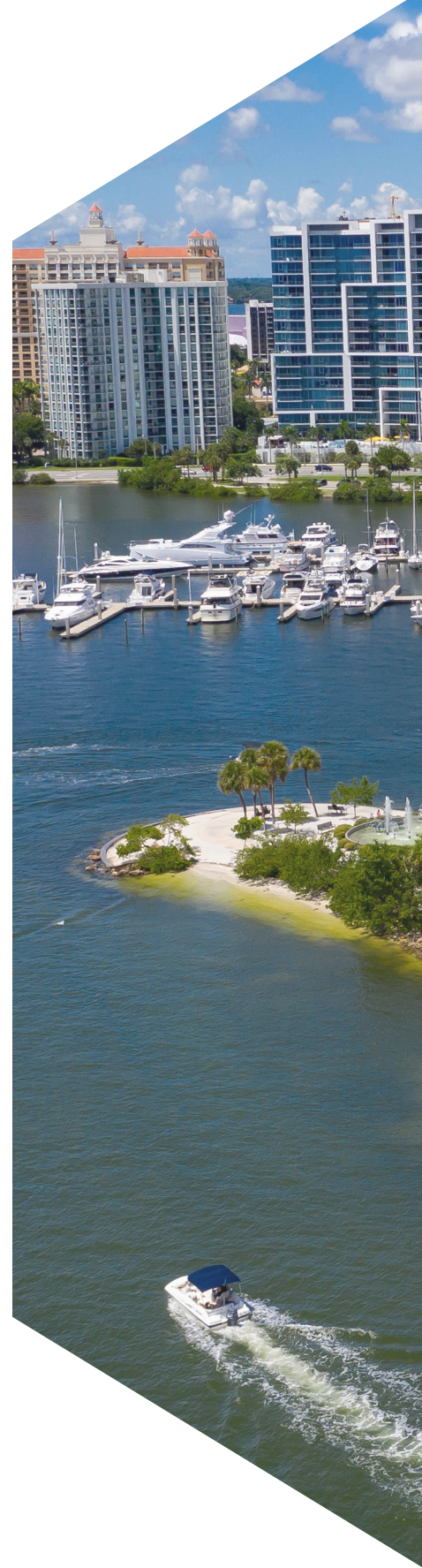


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An aerial photograph of a city street, likely in Miami, showing a mix of residential and commercial buildings, palm trees, and a clear blue sky. A large teal hexagonal shape is overlaid on the bottom half of the image, containing the text "City Manager's Message".

City Manager's Message



September 15, 2025

Honorable Mayor and City Commissioners,

I am pleased to present my adopted budget for the Fiscal Year 2025-26 in accordance with the requirements of the Sarasota City Charter.

My budget is the culmination of months of work from City staff, including a community workshop, so I am truly appreciative of everyone's efforts in making this document possible.

The FY 2025-26 adopted budget has been prepared to serve as the primary tool to meet many of the strategic plan goals set forth by this Commission. This budget also provides a guide for us to be stewards of our taxpayer's dollars and fees by prioritizing the allocation of the City's resources to projects and initiatives that make a positive contribution to this city.

Executive Summary

The three recent storms required a significant response effort from the City which came at a cost to our budget. When a disaster strikes, the City will always respond with all available resources. To pay for the unbudgeted needs caused by the storm, the City relied heavily on its reserves. Those reserves are maintained to be available for just such a need and they were adequate to cover the immediate costs of responding to the storms and beginning the repair work. While the City did receive some early reimbursement from FEMA, the reserves were used to pay for most of the recovery work. As a result, reserves were drawn down to a level below the City's adopted policy.

Therefore, the effort to rebuild the reserves should begin immediately. We are projecting the ending fund balance (reserves) for FY 2024-25 will be approximately \$18 million, less than 14% of the ratio of fund balance to operating expenses. We also estimate the storm related costs for FY 2024-25 will exceed \$20 million. The City adopted fund balance (reserve) policy is to maintain a balance of between 17 -25%. I am proposing a City budget that is \$2 million less than last year's adopted budget. While there are increases in some areas and decreases in others, we have worked to keep service levels where they are today and next year's operating budget as flat as possible.

To begin rebuilding reserves, I am recommending a modest increase in millage from 3.00 to 3.2730. This increase will get our reserves to 20% in FY 2025-26, just over \$21.6 million, which is close to what we will have spent this fiscal year to respond to and begin repairs from the storms. If there are FEMA reimbursements in the coming years, these proceeds can be added to reserves and allow a future commission to determine if this millage increase should remain.

I want to thank each department Director, the Auditor and Clerk and the City Attorney, for working to pare their budget requests to the essential needed to maintain services. Holding these operating costs down allows more funds to be placed back in our reserves. One of the most important lessons learned from the storms is to maintain adequate reserves to allow the City to respond to emergencies.

On a positive note, property values increased this year by approximately 6% (though at a slower rate than in the past four years). Sarasota remains a highly desirable place to live and is recognized as one of the best communities in the country. Citizens here experience a high level of city services.

The heart of City government is our employees. Over 70% of our general fund operating costs are employee costs. The budget does not include any new general fund positions. There are some Special Revenue Fund and Enterprise Fund positions, as well as two positions I am only funding for the last half of the year, to give the new City Manager the opportunity to decide

if they should be filled. Step increases have been budgeted for eligible employees, but no increase to base salary has been budgeted. A budget summary is provided below as well as some highlights of the FY 2025-26 budget.

Fiscal Challenges and Priorities

Personnel costs (71.0%) continue to be the largest expenditure of our General Fund budget (including transfers), for we are primarily a person-to-person service-oriented organization. As we continue to invest and advance in technology, including our smart city initiatives and the prioritization of cyber security (a legislative priority of the state of Florida recently signed into law by Governor DeSantis), in the short-term and long-term, until then, employees continue to be our vehicle for delivering exceptional City services. As the cost of living continually increases, it is necessary and appropriate to budget for salaries and benefits at competitive rates and to conduct compensation studies to ensure we attract and retain quality personnel while also being sensitive that our public is also experiencing these increases. Public Safety (52.6%), which is a major quality of life indicator, continues to be the largest portion of the General Fund expenditures. Public Safety expenditures include personnel, operating, and capital cost for the Sarasota Police Department which includes Homelessness Outreach Program, Code Compliance Division within the Development Services Department, and the required Fire pension cost.

Budget Summary

A summary of the FY 2025-26 budget is provided below followed by an in-depth explanation of the highlights in the BUDGET OVERVIEW section. In summary, the FY 2025-26 expenditure budget by fund type is as follows:

Fund	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	Percent Increase/ (Decrease)
General Fund	\$ 107,011,535	\$ 108,372,282	1.27%
Special Revenue Funds	39,860,520	41,082,681	3.07%
Debt Service Funds	7,998,462	7,551,424	-5.59%
Enterprise Funds	113,287,333	104,486,332	-7.77%
Internal Service Funds	29,904,892	32,295,211	7.99%
Trust Funds	7,666,066	9,741,580	27.07%
Total	\$ 305,728,808	\$ 303,529,510	

Mayor and Commissioners, I will once again emphasize that the increases in the City's budget are due to the rising cost of non-discretionary items such as pensions and insurances which are needed for ongoing operations and continued level of service delivery.

Significant FY 2025-26 budget highlights include:

- In this budget I am recommending a millage increase of 0.2730 mills. If approved, this increase will generate additional ad valorem tax revenue of \$4.77 million in the General Fund to replenish fund balance reserves diminished with back-to-back hurricane damage and to be in compliance with our 17-25% fund balance policy of unassigned fund balance to expenditures.
- The assessed value of properties for the City (not including tax increment funding or special districts) increased \$998 million or 5.82% based on the July 1, 2025, certified values.
- With the 3.2730 proposed millage rate, \$627,969 Tax Increment Funding (TIF) generated from Newtown Redevelopment Area will be deposited into the Community Redevelopment Agency Trust Fund for FY 2025-26. The Newtown Redevelopment Area's assessed value increased 9.92%.
- With the 3.2730 proposed millage rate, \$1,536,025 Tax Increment Funding (TIF) generated from the Bay District will be deposited into the Bay Tax Incremental Financing Fund for FY2025-26 The Bay Area's assessed value increased 6.89%.
- Five net new positions (full time employee – FTE) are being proposed for the FY 2025-26 budget within the Enterprise and Special Revenue Funds. The total net cost of these additions is approximately \$372,784 and can be found in the respective departments' budget as an "issue" with justifications. The new positions are funded as follows:

- 1 position in the Building Services Fund – Plans Examiner
 - 1 position in the Water Revenue Fund- Application Support Administrator
 - 1 position in the Information Technology fund- Computer Support Specialist (Web Master)
 - 2 positions in the Solid Waste Fund- Compliance Coordinator and Fleet Service Technician
- No subsidy or interfund loan is needed for the St. Armands or Citywide Parking Fund from the General Fund. Loan repayment #4 of 5 in the amount of \$80,000 for parking meters is budgeted in the Citywide Parking Fund. The remaining balance outstanding at fiscal year-end 2026 is \$75,163. The St. Armands Parking and Debt Service Funds have combined outstanding loans of \$1,099,612 to the General Fund which will be recovered from future parking fees.
 - The Bobby Jones Debt Service Fund is not budgeted to receive a transfer from the General Fund. The Golf Course operating fund is projected to have a fund balance in fiscal year ending 2024-25 of \$1.2 million and is budgeted to contribute \$1.1 million additional funding to the Debt Service Fund to bring the fund balance to a desired level for principal, interest, and fiscal charges.
 - The spend-down of the General Fund unreserved fund balance is included in the proposed budget of approximately \$1.2 million due to non-discretionary costs such as pensions and property insurance. The departments' discretionary budgets such as one-time capital purchases, operating supplies, and services have budget reductions to compensate for budget increases not within their control. The ratio of budgeted expenditure to unassigned fund balance is projected to be 15.6%, which is equivalent to two months of operating expenses; which is less than our target/policy of 17% to 25%.
 - Approximately \$53.9 million in city-wide capital projects are included in this proposed budget (\$13.7 million are funded with Penny Sales Tax dollars and \$23 million with the Water/Sewer System).
 - The Van Wezel Performing Arts Hall has been budgeted with an anticipated full schedule of shows. No transfer to the Surcharge fund has been budgeted.
 - Amounts for wage steps are included in this proposed budget but no cost-of-living increases. With market conditions and inflationary effects placing a financial strain on the workforce, it is appropriate to consider the economic impact to the City workforce, however, at this time, budget constraints take precedence; bargaining unit negotiations have not been completed, so definitive amounts for salary increases are uncertain.

Compliance with the City's Reserve Policy

The City's reserve policy states the City will establish an unassigned fund balance in the General Fund for emergency purposes and/or liquidity purposes of 2 to 3 months (17%-25%) of General Fund expenditures to indicate that it is in sound financial condition. **A budget discussion and plan of action to replenish the unassigned fund balance to policy are included in the presentation of this budget.** The FY 2025-26 proposed budget projects an ending unassigned fund balance of \$21.7 million or 20.0% of expenditures at 3.2730 mills. In addition to unassigned fund balance, \$3.3 million of fund balance is assigned as revenue stabilization funds. These two fund designations assigned and unassigned are considered "unrestricted" fund balance. Unrestricted fund balance for fiscal year end 2026 is therefore projected at 23.1%.

Future Service Levels

It is important that I point out to the City Commission and the public that maintaining current service levels city-wide are subject to economically sensitive revenues and increasing or decreasing assessed property values throughout the City that fund our various operations. Property tax values are expected to increase; however, property tax cap restrictions (i.e., Homestead exemption; Widows/Widowers Exemption; Historic Property Exemption; etc.) will limit revenues regardless of large increases in market value. Future shortfalls in revenue could occur such as a decline in investment returns which can impact the annual required pension and other post-employment benefits (OPEB) contributions.

Our Commitment to Budget Presentation

In closing, I am pleased to bring to your attention the fact that our budget documents for the past thirty-three years have been awarded the prestigious national Distinguished Budget Presentation Award from the Government Finance Officers Association. To qualify for the Distinguished Budget Presentation Award, the City's budget document will be judged on proficiency as a policy document, financial plan, operations guide, and communications device. In fact, the previous budget document was rated as proficient overall and outstanding, the highest rating, in many categories. This award is the highest form of recognition in government budgeting and represents a continued significant achievement by the Finance Department.

At the beginning of the budget development process, I delivered to the City's leadership team my expectations for the proposed FY 2025-26 budget based on my discussions with the City Commission. As a result, I wish to express my sincere appreciation to Kelly Strickland, Director of Financial Administration, my fellow charter officials, and all our other conscientious department heads and support staff for their cooperation and responsiveness in developing this budget and to the Financial Administration team, who worked arduously to produce this plan. Their ongoing efforts remain the foundation upon which all our other work is built upon here in our very special, unique community.

Sincerely,

Dave Bullock

Interim City Manager

City of Sarasota, Florida



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sarasota
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

Reader's Guide



What's included in this document:

The City's Adopted Financial Plan provides a framework for the overall fiscal management of the City of Sarasota for FY 2025-26 and beyond. It includes both day-to-day operating funds and capital improvement funds.

This document is divided into sections including a **Message from the City Manager** in which he summarizes the budget (including the City's priorities and issues), a **Budget Overview** (In-Depth Analysis report), detailed information regarding the City's **Planning Processes** for goal-setting and budgeting, an **Introduction to the City** (Statistics and Supplemental information), information regarding the City's **Budgetary and Financial Administration Policies**, a **Summary of all City funds** section, a series of tables presenting the City's current and historical **Budgeted Positions, individual budgets and operating details** for each unit of the organization (grouped by fund and by department, including Debt Service and Trust Funds), and a section presenting the City's five-year **Capital Improvement Program** (all projects programmed for FY 2025-26 are adopted as part of the FY 2025-26 budget), a **Budget and Millage Resolutions** section, and a **Long-range Financial Plan** section. Additionally, a **Glossary of Terms** is provided for readers who encounter words in the document they may be unfamiliar with.

How to read this document:

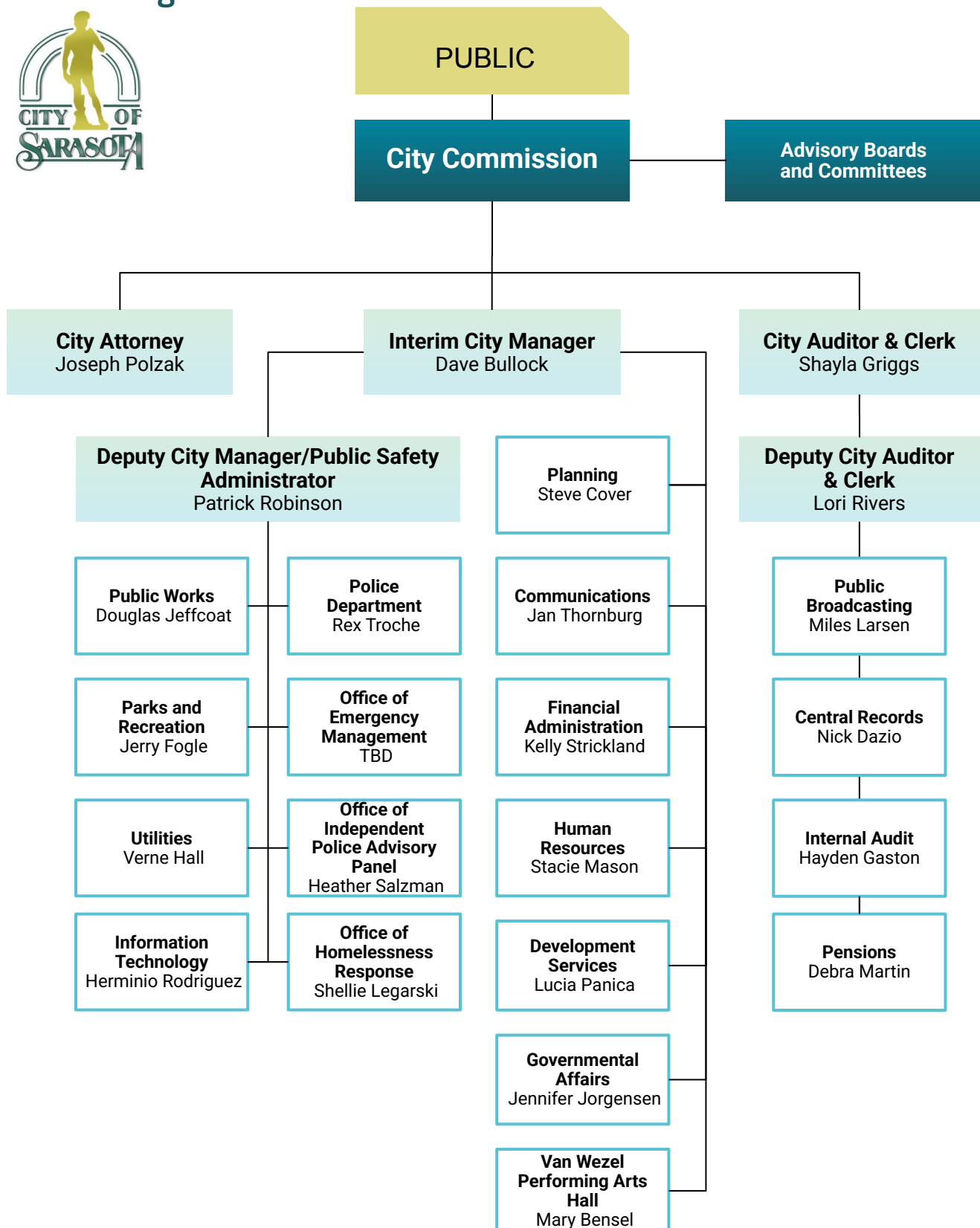
The budget document is **organized by fund**. Each fund includes revenues, expenditures, and a description of each department and/or program budgeted within that fund. For each City department/program with operating staff, revenues, and/or expenditures, readers will find:

- **Department Summary** and summary of divisional budgets therein (when applicable)
- A statement of **Purpose**, and a description of **Operations** for all divisional budgets
- **Three fiscal years** of financial data by type
- Number of **requested positions**
- Any proposed changes to Level of Service (identified as "**Budget Issues**")

Values provided in columns labeled **FY 2026 TOTAL** reflect the total adopted budget values for the respective entity. Amounts requested in the **FY 2026 ISSUE** columns will be described in detail immediately following the request. An 'Issue' is a request for something over and above the prior year's continuation budget and can be understood to mean a change is being adopted in the 'level of service' of the associated operating unit.

All **additional supporting information** for this document is available for review in the Department of Finance, City Hall, 1565 First Street, Sarasota, FL 34236. Questions regarding the material presented may be directed to the Department of Finance at (941) 263-6426 or visit the City's web site at www.SarasotaFL.Gov.

Table of Organization



Submitted in accordance with the Sarasota City Charter, Article V, Section 3,4,and 5; Article VI, Section 3, and 4; and Article VII.

Budget Calendar

January 2025

27 Clerk distributes budget reporting instructions to City Advisory Boards

February 2025

21 Budget Kick-off meeting regarding budget parameters for Directors and key department personnel

24 Departments submit City Board Reports and Budgets to Deputy City Manager with copy to Finance

March 2025

19 Clerk presents City Advisory Board Reports at Commission Meeting, Financial Update FY 2024-25

April 2025

01 Departments completed budget proposals due to Finance, including Purpose, Operations, and Strategic Plan Tasks

May 2025

30 Analysis of Citywide Departments' Budget Proposals by Management/Financial Staff and Directors

July 2025

7 Proposed FY 2025-26 Financial Plan distributed to City Commission

28, 29 City Commission Workshops with Staff to review citywide Budget Proposals (All Departments and Funds) City Commission Workshop on CIE, and CIP

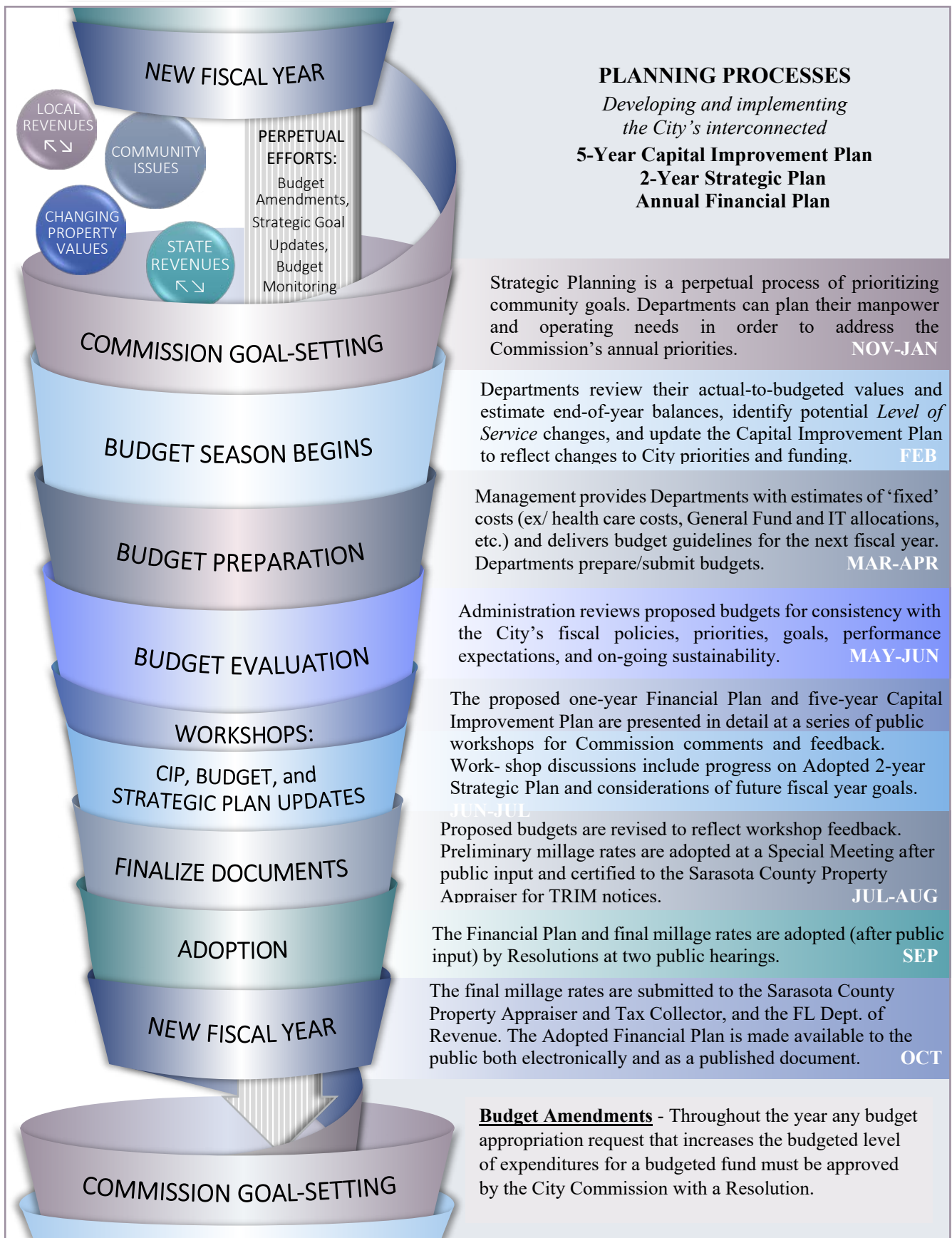
29 Special City Commission Meeting for budget discussions and City Commission direction and City Commission to provide action on certification of millage to County Property Appraiser

September 2025

3 City Commission 1st Public Hearing to Adopt FY 2025-26 Budget, and CIP

15 City Commission Final Public Hearing to Adopt FY 2025-26 Budget, and CIP





Creating an Annual Financial Plan That is a Policy Document for the City

Strategic Priorities, Operational Goals, and Short-Term Considerations

As demonstrated in the Planning Processes diagram, the City organization must continuously balance the needs of the past, the present, and the future. In addition to the day-to-day business of governing and maintaining a modern City of approximately 24 square miles, the City develops and carries out multi-year plans that are intended to give long-range direction for our evolving landscape, organization, and citizenry. Progress never halts to completing the goals and objectives of previously adopted plans, even as the City prepares new plans to address a changing future. Periodically the City encounters a scenario whereby the five-member Commission is being partially re-seated at a time when the City would otherwise be creating a new Strategic Plan. In those instances, City Administration must consider the benefit of providing the newly seated Commission a suitable amount of time to familiarize themselves with the City's budgets, departments, initiatives, community concerns, and other municipal matters in order to be positioned to undertake a Citywide strategic planning process.

The City is currently engaged in developing an updated Strategic Plan. Included in this document is the preliminary framework of that plan (beginning on page 21), including the mission, vision, and guiding principles of the City, but the full Strategic Plan is still being developed. In light of this fact, the Adopted Financial Plan FY 2025-26 was developed based on the aforementioned preliminary framework, as well as the goals and priorities of the previously adopted Strategic Plan. In addition to long-range goal setting, the City must address its most fundamental functions – providing municipal services to its residents and visitors. Accordingly, the Financial Plan is shaped by the need to achieve on-going **Operational Goals**; that is, the day-to-day business of governing and maintaining a modern City. In conjunction with their annual budget, each unit of the organization provides a detailed understanding of their operational role(s). Past, current, and future expenses/revenues as well as proposed level-of- service changes ("Budget Issues") can be evaluated in context within these sections. **Short Term Considerations** also factor into budget decisions as the City adjusts estimated expenses/revenues to address possible issues which could impact financial resources such as double-digit increases in the consumer price index or fuel increases.

As shown in the **budget calendar** provided in this document, the City of Sarasota begins its annual budget preparations in February of each year, with eventual adoption of the budget almost eight months later. Departments must propose their future budget with the knowledge of their on-going projects, day-to-day needs, and in anticipation of future projects expected to take place in the next few fiscal years - in accordance with the newest adopted Strategic Plan. It is generally only upon final adoption of the budget that these new plans take their final form, that is, with the knowledge that the efforts have been endorsed, and funded; Staff can then commit the time and resources to fully developing and implementing their responses to the Plan(s).

The City's Financial Plan expresses its guiding influences throughout the document. In addition to the Strategic Projects, the City must budget for on-going operational needs, as well as address short-term issues that arise. For example, the Planning Department budget includes \$40,000 for strategic priorities (which supports quality neighborhoods that are safe, attractive, and unique). While on-going operations (budgeting for planning board meetings), and short-term considerations (budgeting for postage costs associated with a large-scale Zoning Code change). Considerable contextual data is provided **throughout the budget document** to indicate what influences drive the City's budgeting decisions. Each unit of the organization includes a "**Purpose**" and an "**Operations**" statement as part of its budget document. Additional influences and expectations are discussed in several locations throughout this Annual Financial Plan including the City Manager's Message's **Fiscal Challenges-Priorities and Issues** and **Budget Summary**, and in the comprehensive **Budget Overview**.



The City of Sarasota



Strategic Plan 2025-2026



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From Your Mayor

Your Elected Officials

City of Sarasota's Vision & Mission

City Values

Our Purpose, Our Path

From Planning to Purpose

Guiding Principles





From Your Mayor

Dear Residents and Partners,

It is my honor to share with you our city's new Strategic Plan—a roadmap that reflects both our community's vision and our collective determination to shape a thriving future. This plan is the result of months of thoughtful input from commissioners, staff, and community members, each of whom brought ideas, aspirations, and a commitment to protecting what makes our city special.

Our strategic priorities are designed to meet today's needs while preparing us for tomorrow. They focus on strengthening our neighborhoods, fostering economic opportunity, enhancing mobility and sustainability, and ensuring that our government remains responsive, transparent, and accountable. Most importantly, this plan aligns our efforts around measurable goals, so we can track progress together and celebrate achievements along the way.

Sarasota is a community of extraordinary talent, creativity, and generosity. The Strategic Plan is not just a city document—it is a shared promise to one another. As we move forward, I invite you to stay engaged, lend your voice, and help us bring this vision to life. Together, we will build a city that honors its heritage, embraces innovation, and provides opportunity for all who call it home.

Thank you for your trust. I look forward to working alongside you as we continue writing our city's story.

With gratitude and determination,



Your Elected Officials



Liz Alpert
Mayor
District Two



Debbie Trice
Commissioner
At Large



Kathy Kelley Ohlrich
Vice Mayor
District Three



Kyle Battie
Commissioner
District One



Jen Ahearn-Koch
Commissioner
At-Large

City of Sarasota's Vision & Mission

VISION

A city with enduring natural beauty, charm, diversity, and vibrancy that is rooted in equity and committed to sustainability where all can thrive while pursuing a variety of interests.

MISSION

Our mission is to partner with our community to provide high-quality, responsive services to residents, businesses, and visitors while safeguarding our natural resources, preserving our cultural heritage, and building a prosperous, inclusive city.



City Values

The employees of the city demonstrate by their daily actions their alignment with the city's stated values.

Integrity

We are ethical and trustworthy. We perform our duties with honesty and transparency in our interactions and our communications.

Accountability

We accept responsibility for our actions and decisions. We hold each other accountable to be professional, well-informed, and dedicated to fulfilling the City's Mission.

Teamwork

We work together in a supportive and cooperative manner to achieve our goals. Our community is a partner in our processes.

Respect

We are committed to encouraging diversity in all its forms; we respect differences in thoughts and opinions, to differences in race and culture. We believe that a diverse organization reflects the community we serve.



Our Purpose, Our Path

The purpose of a strategic plan for a municipality is to provide a clear framework that guides the city's decision-making, resource allocation, and policy development to achieve shared community goals. A well-crafted municipal strategic plan helps align elected officials, staff, residents, and stakeholders around a common vision for the future.

Key purposes include:

Clarify Vision and Direction to establish a unified vision for the municipality's future, with specific goals and objectives to guide governance and operations.

Prioritize Community Needs to identify the most pressing challenges and opportunities facing the municipality and direct attention and resources accordingly.

Improve Decision-Making to provide a structured framework for making informed policy, budgeting, and investment decisions based on long-term priorities.

Enhance Accountability and Transparency by setting measurable goals and performance indicators to track progress, fostering public trust and institutional accountability.

Coordinate Across Departments and Partners to ensure alignment of departmental initiatives and foster collaboration with regional partners, businesses, and community organizations.

Support Long-Term Sustainability to promote financial, environmental, and social sustainability by planning proactively.

Engage the Community which encourages civic engagement by involving residents and stakeholders in shaping the municipality's future.

From Planning to Purpose

The strategic planning process for the city was a collaborative and structured effort designed to align leadership, staff, and community stakeholders around a clear set of principles and priorities.

The process began with a preparatory worksheet distributed to commissioners to help frame their thinking ahead of a public workshop.

During the workshop, commissioners engaged in a facilitated discussion about the nature and purpose of a strategic plan, including a review of the city's existing mission statement, vision statement, and core values. These foundational elements were revised collectively to better reflect current priorities.

A SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis was introduced, and a customized SWOT chart was developed for the city.

At the commissioners' request, a resident survey was conducted to gather community input on key interests and perceived needs. This data informed the commissioners as they refined their individual project lists. Each commissioner submitted a ranked list of priority projects, and these rankings were used to identify and consolidate a final list of ten strategic projects. These projects will now be assigned to the appropriate department directors for implementation planning, with the goal of completion within two years, progress will be reviewed every six months using metrics developed by each department. The process actively involved all key stakeholders—commissioners, residents, staff, and businesses—through engagement, input collection, and shared decision-making, ensuring the final plan reflects a collective vision for the city's future.



Guiding Principles

Foster a Safe, Welcoming, and Robust Community

Promote public safety and community wellbeing through inclusive policies, preparedness, and partnerships that adapt to evolving needs and definitions over time.

Advance Climate Resiliency and Environmental Stewardship

Protect natural assets, integrate renewable technologies, and prepare for climate impacts through long-term sustainable strategies.

Strengthen Infrastructure and Connectivity

Invest in reliable, modern infrastructure and promote multimodal alternatives that connect people and places throughout the city.

Support Economic Vitality and Sustainability

Encourage diverse, adaptable, local economies through innovation, workforce development, and thoughtful investment.

Expand Housing Opportunities and Affordability

Promote a diversity of housing types and price points, to support a vibrant, inclusive, and livable community.

Celebrate Arts, Culture, and History

Elevate the city's unique identity by supporting cultural institutions, historic preservation, and creative expression.

Enhance Transparency and Foster Data-Driven Governance

Use data and technology to inform decisions, ensure accountability, and improve communication with the community.



Budget Summary By Fund and Category for Fiscal Year 2025-26

	Beginning Fund Balance**	Revenues	Expenditures			Ending Fund Balance	% chg. in Fund Balance	Page*
			Personal Svc.	Operating/ Other	Capital			
General Fund	\$ 18,057,873	\$ 111,989,208	\$ 77,012,968	\$ 31,180,164	\$ 179,153	\$ 21,674,796	20%	112
Special Revenue Funds								
Housing & Community Development	13,565,751	2,336,706	409,267	1,927,440	-	13,565,750	(0%)	215
Affordable Housing Trust Fund	(2,433,479)	263,561	-	182,842	-	(2,352,760)	(3%)	230
Penny Sales Tax	703,193	12,750,000	-	-	12,292,000	1,161,193	65%	214
Golden Gate Point SSD Fund	367,691	279,289	-	242,893	-	404,087	10%	197
Downtown Improvement District	496,775	972,864	75,565	1,025,967	-	368,107	(26%)	200
Multi - Modal Trans Impact Fees	828,695	600,000	-	25,000	479,000	924,695	12%	198
Special Revenue Grant Fund	58,957	500,004	-	500,004	-	58,957	0%	228
The Bay TIF Fund	6,888,096	4,855,221	-	3,072,050	-	8,671,267	26%	195
Gas Tax Fund	366,082	1,690,000	-	1,844,554	-	211,528	(42%)	218
Building Services Fund	9,584,523	6,560,000	4,476,386	3,947,994	2,500,000	5,220,143	(46%)	200
Citizens with Disabilities Fund	28,304	20,000	-	42,865	-	5,439	(81%)	226
Community Redevelopment Agency	1,604,301	764,797	-	1,937,920	326,151	105,027	(93%)	220
Tourist Development Tax Fund	-	2,595,000	-	3,981	2,591,019	-	0%	224
Public Art Fund	1,153,725	50,000	-	728,000	-	475,725	(59%)	227
Economic Development	180,667	960,000	-	1,098,683	-	41,984	(77%)	222
\$0.05 Local Option Fuel Tax Fund	29,729	1,050,000	-	-	300,000	779,729	2523%	219
Tree Replacement Fund	401,438	150,500	-	80,000	-	471,938	18%	229
Development Application System	1,611,238	980,000	-	973,100	-	1,618,138	0%	202
	35,435,686	37,377,942	4,961,218	17,633,293	18,488,170	31,730,947	(10%)	
Debt Service Funds								
2009 Build America Bonds Funds DS	7,334	-	-	-	-	7,334	0%	240
2011 Glen Oaks Special Assessment	5,791	10,859	-	10,860	-	5,790	(0%)	239
2015 GO Bonds	775,956	2,540,000	-	2,535,344	-	780,612	1%	237
2016 Golden Gate GO Refunding Bond	262,271	268,000	-	258,545	-	271,726	4%	238
2020 Stadium Bonds	641,587	500,004	-	498,475	-	643,116	0%	241
2022 One Stop Shop Loan Fund	37,652	1,176,405	-	1,173,150	-	40,907	9%	242
2023 The Bay Phase 2 Debt Service Fund	43,233	3,072,050	-	3,075,050	-	40,233	(7%)	243
	1,773,824	7,567,318	-	7,551,424	-	1,789,718	1%	
Enterprise Funds								
Water & Sewer Utilities	42,350,593	97,639,673	17,895,457	59,336,307	14,187,500	48,571,002	15%	256
Bobby Jones Golf Complex Fund	2,157,392	5,669,717	-	6,119,751	-	1,707,358	(21%)	269
Van Wezel Performing Arts Hall Fund	12,616,985	19,380,126	3,476,890	15,252,228	285,000	12,982,993	3%	270
Solid Waste Management Fund	4,688,910	20,548,428	5,589,792	12,570,657	2,560,250	4,516,639	(4%)	276
Parking Management Fund	821,981	4,172,790	1,802,683	2,499,954	109,050	583,084	(29%)	281
St Armand's Paid Parking	39,239	3,225,000	291,123	2,857,274	-	115,842	195%	283
	62,675,100	150,635,734	29,055,945	98,636,171	17,141,800	68,476,918	9%	
Internal Service Funds								
Fleet Services	1,291,552	5,213,681	1,071,360	4,419,922	130,000	883,951	(32%)	290
Information Technology Fund	(531,735)	6,725,000	2,850,009	3,213,835	-	129,421	(124%)	293
Equipment Replacement Fund	7,103,932	1,883,579	-	56,766	2,613,500	6,317,245	(11%)	297
Insurance Coverage	5,046,336	16,881,243	-	18,385,689	-	3,541,890	(30%)	298
	12,910,085	30,703,503	3,921,369	26,076,212	2,743,500	10,872,507	(16%)	
Trust Funds								
GE Defined Contribution Trust Fund	52,943	80,000	50,273	25,074	-	57,596	9%	310
OPEB Trust Fund	55,423,681	3,597,395	-	9,666,233	-	49,354,843	(11%)	309
	55,476,624	3,677,395	50,273	9,691,307	-	49,412,439	(11%)	
TOTAL	\$ 186,329,192	\$ 341,951,100	\$ 115,001,773	\$ 190,768,571	\$ 38,552,623	\$ 183,957,325	(1%)	

*The Budget Overview (beginning on page 21) includes details for each fund listed above. When a fund's balance has increased or decreased more than 10%, readers may find the section of the Budget Overview where the fund is discussed at the page number shown in bold in the table above.

** Budgeted beginning fund balances are based on ending estimated fund balances for the current fiscal year. Fund balance statements for each fund are included in the applicable Fund Type Sections.

An aerial photograph of a coastal city, likely Miami, showing a curved road lined with palm trees, a green park area, and numerous high-rise apartment buildings. The city is situated along a body of water with some boats visible. The image is framed by a large teal hexagon at the bottom.

Budget Overview

Budget Overview

In-depth Analysis of the FY 2025-26 Proposed Financial Plan by Fund

General Fund

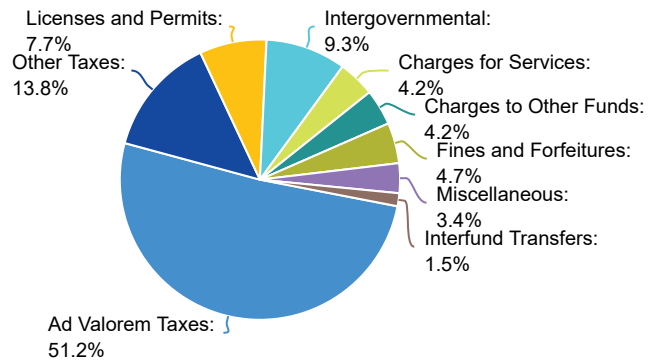
Revenues

The General Fund is the primary operating fund of the City. It is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund revenues for Fiscal Year (FY) 2025-26 are projected at \$111,989,208 and are \$9,753,849 more than the adopted budget for FY 2024-25. The major increase in revenue is Ad Valorem Taxes increase of \$7,625,888 or 15.4% primarily due to new construction and increased property values. Fines and Forfeitures of \$2,406,000 or 84.7% due to additional red light cameras and school zone speeding cameras. Additionally, Miscellaneous increased \$1,966,924 or 105.3%, due to investment income projections.

The projected General Fund revenues by major categories are as follows:

Ad Valorem Taxes	\$57,292,797
Other Taxes	15,461,677
Licenses and Permits	8,669,957
Intergovernmental	10,410,994
Charges for Services	4,724,581
Charges to Other Funds	4,664,420
Fines and Forfeitures	5,245,000
Miscellaneous	3,834,294
Interfund Transfers	1,685,488
Total	\$111,989,208

**% of General Fund Revenues
by Major Source**

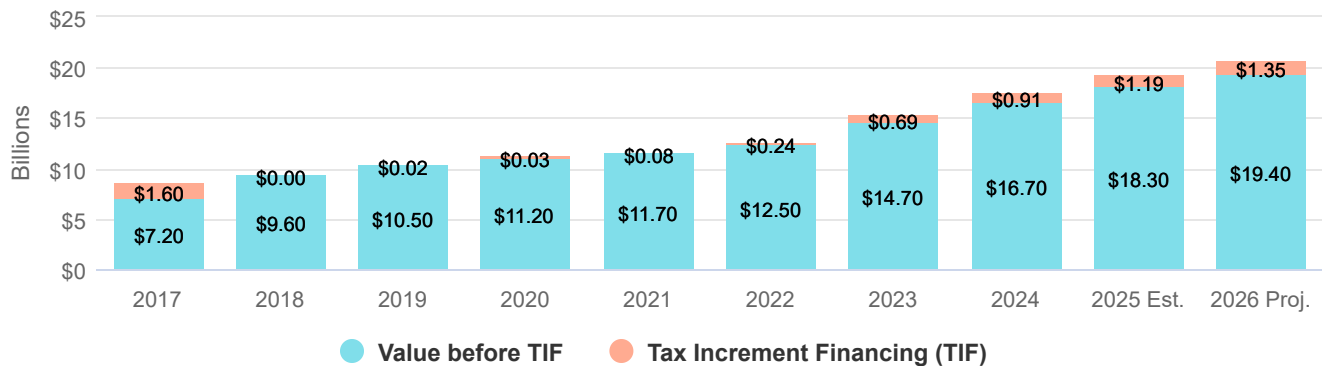


The major General Fund revenue sources are presented in the following graphs which demonstrate the multi-year trend for each revenue. The graphs track the actual revenues for the past eight years from FY 2016-17 through FY 2023-24 as well as FY 2024-25 estimated revenues and projected revenues for FY 2025-26. A trend line has been added to each applicable graph for these major revenue sources. The FY 2025-26 budgets for these revenues are based upon projections considering several factors including state projections and recent population estimates for the City compared to other cities and unincorporated Sarasota County. Several years ago, the City Commission had the foresight to establish a Revenue Stabilization Fund to help mitigate cyclical downturns in the General Fund revenue base. The balance of the Revenue Stabilization Fund at September 30, 2024 is \$3,305,603.

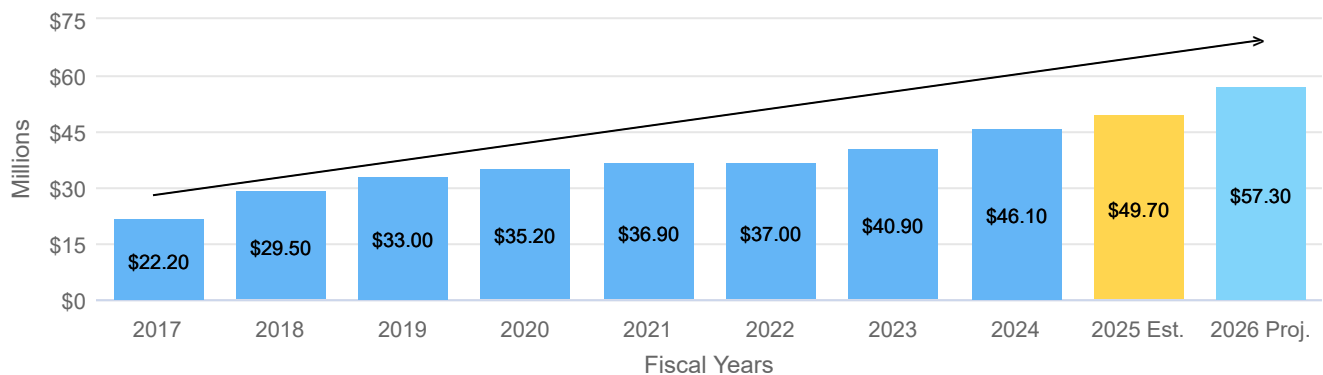
Ad Valorem Taxes are monies collected through a levy on all non-exempt real and tangible personal property in the City.

The official certified taxable assessed values as of July 1, 2025, for the city increased approximately \$1.1 billion or 6%. The FY 2025-26 budget utilizes a rate of 3.2730 mills which is an increase of 0.2730 compared to the current millage rate. Ad valorem tax revenue designated for the General Fund increased \$7,651,888 which consists of new construction within the City and higher tax values, for total Ad Valorem tax revenue of \$57,292,797. The assessed value of the Newtown Redevelopment Area is \$201,961,459 higher than the base year, generating \$627,969 in tax incremental financing (TIF) for the Community Redevelopment Agency for FY 2025-26. The assessed values of The Bay tax incremental financing (TIF) district are \$481,975 higher than the base year, generating \$1,536,025 from the City and \$1,536,025 from Sarasota County as per the TIF agreement. The following graph presents the taxable values for the City from FY 2016-17 through FY 2025-26 July 1, 2025, official certified taxable value.

Taxable Values for the City of Sarasota

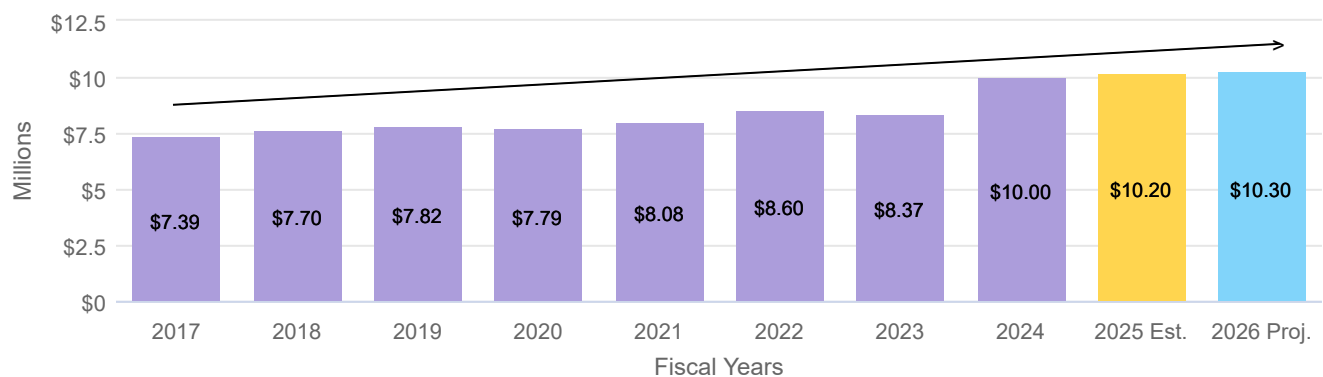


Ad Valorem Tax Revenue



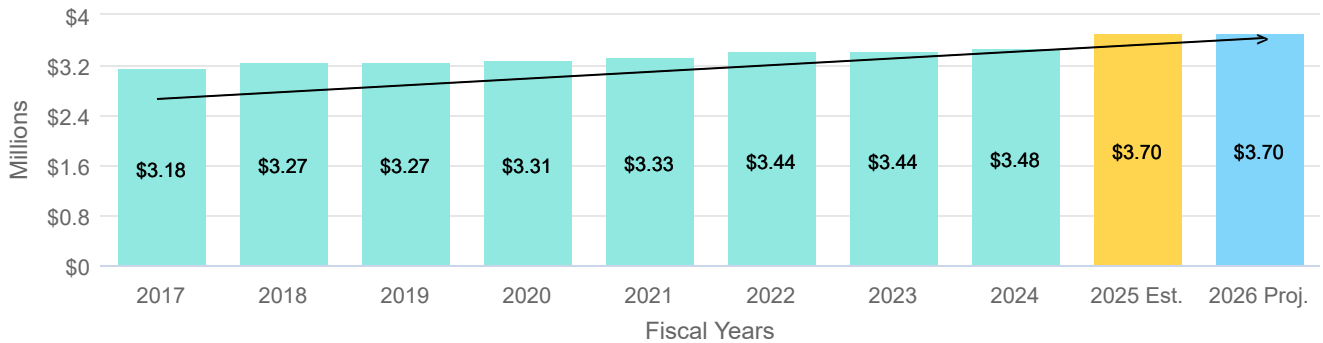
Excise Taxes are the revenues derived from a tax on electricity, water, bottled gas, and home heating fuels. The electric, water, and gas excise tax revenues for FY 2025-26 are budgeted at \$10.3 million. The FY 2025-26 excise taxes are anticipated to increase by \$50,950 over the FY 2024-25 estimate of \$10.2 million due to increase in usage and number of customers.

Electric, Water & Bottled Gas Excise Taxes



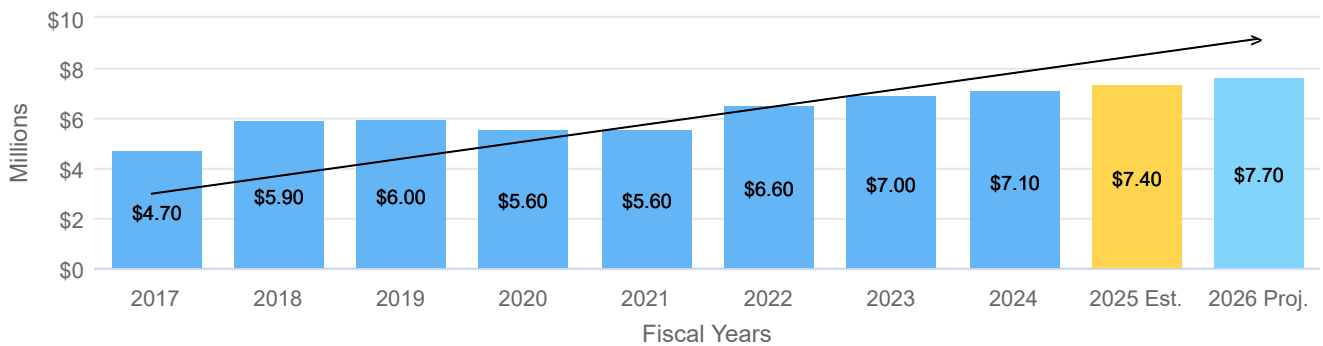
Communication Services Tax (CST) is budgeted at \$3.7 million. The CST was created in FY 2001-02 when the Florida Department of Revenue began collecting the communication excise tax, telephone franchise fee, and the cable franchise fee. The decrease in the CST since FY 2005-06 has been mostly attributed to the reduction in taxable minutes for cell phone usage due to the popularity of bundled usage packages including text messaging and social media and the increasing use in internet communication, which is exempt from the CST.

Communication Services Tax



Licenses and Permits revenues include engineering fees, permit revenues, and the electric, water, and natural gas franchise fee charges. The Franchise Fee revenues for FY 2024-25 are estimated at \$7.43 million. The FY 2025-26 franchise fees are projected to increase slightly at \$7.7 million. In FY 2017-18 a new water and sewer franchise fee was implemented resulting in increased revenues.

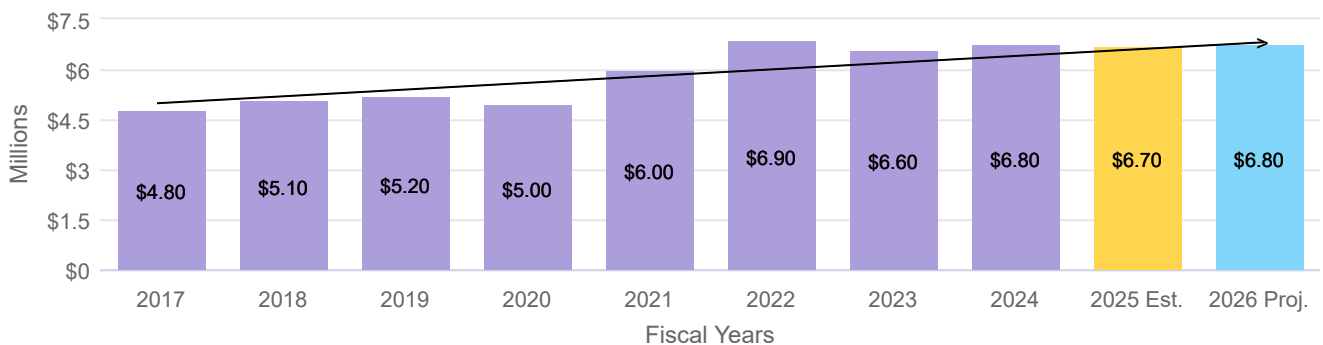
Franchise Fee



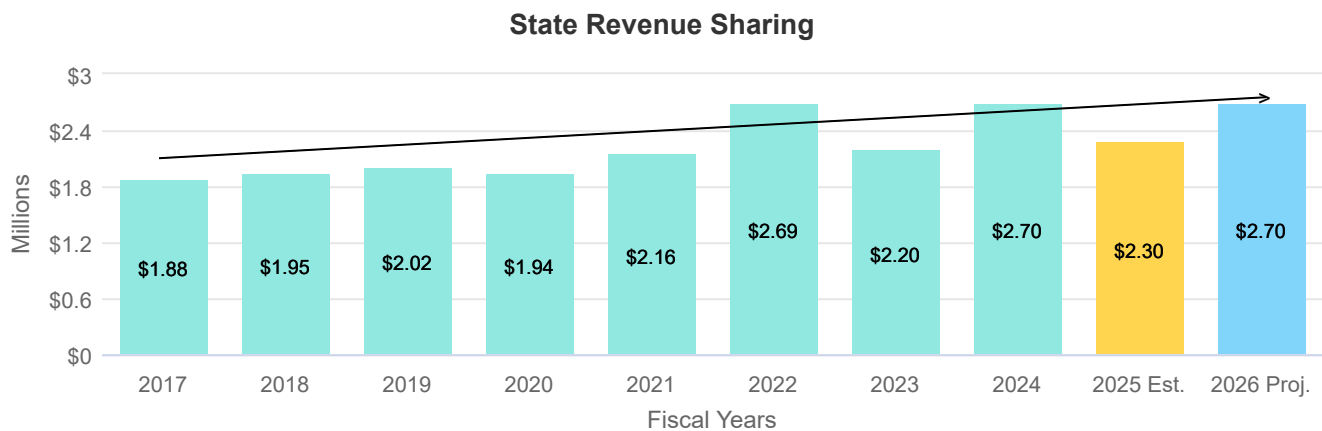
Intergovernmental revenues include the local Half Cent Sales Tax distribution, State Revenue Sharing allocation, boat registration fees, and alcoholic license fees.

Half Cent Sales Tax revenues are budgeted at \$6.8 million for FY 2025-26. Although sales tax has had an upward trend in revenues over recent years, any changes in the economy such as unemployment rates will have a noticeable effect on this revenue stream. The FY 2024-25 estimate is slightly lower than the FY 2023-24 actuals due to slower spending in the first half of this fiscal year. This revenue stream is still expected to increase steadily due to a strong economy.

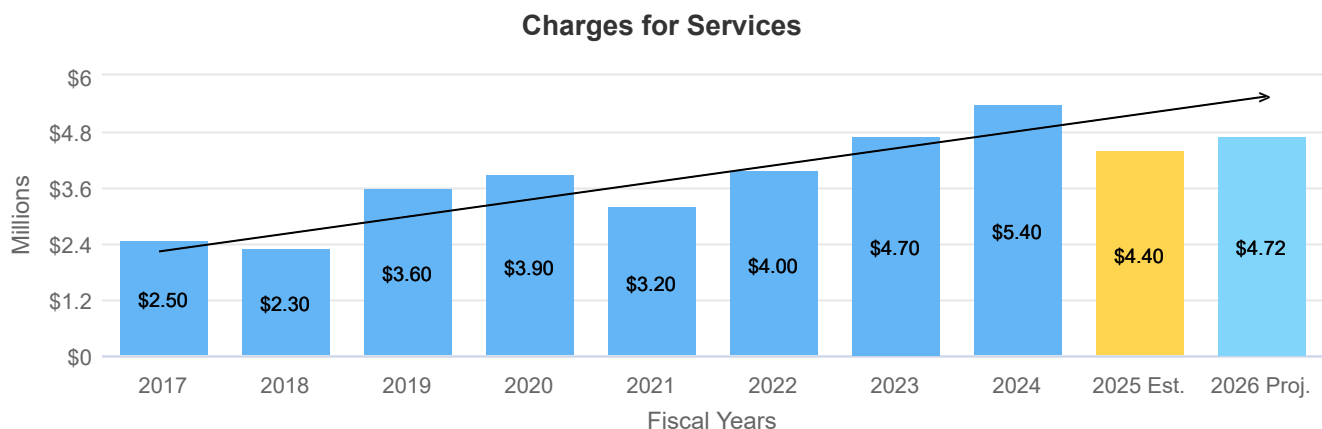
Half Cent Sales Tax



State Revenue Sharing is budgeted at \$2.7 million FY 2025-26, which is an increase of \$355,083 over FY 2024-25 estimate due to the economy. State Revenue Sharing is funded through 1.3409% of the sales and use tax collections, the one-cent municipal fuel tax, and 12.5% of the state alternative fuel user decal fees.



Charges for Services are the revenues collected from services provided by the city to the community and other governmental agencies. These services include Recreation Activities, Police, Streets & Highways, Landscape Maintenance, and various General Government services. Charges for Services are budgeted at \$4.7 million for FY 2025-26. The decrease in FY24-25 estimates is due to reduced revenues in the Parks and Recreation facilities.



Charges to Other Funds are the fees charged to enterprise funds for their prorated cost of the general government operations that support these services. Charges to other funds are budgeted at \$4,664,420 for FY 2025-26.

Fines and Forfeits are the revenues paid to the city for violations of various laws and ordinances. Red Light Camera revenues are budgeted at \$3,002,000 for FY 2025-26. Total fines and forfeits are budgeted at \$5,245,000 for FY 2025-26.

Investment Earnings is the revenue derived from the investment of funds not needed to pay current operating expenditures. Investment Earnings are budgeted at \$1,500,000 for FY 2025-26. To protect invested funds, the investment portfolio strictly follows the City's investment policy guidelines with these three strategies in priority order of: safety, liquidity, and yield.

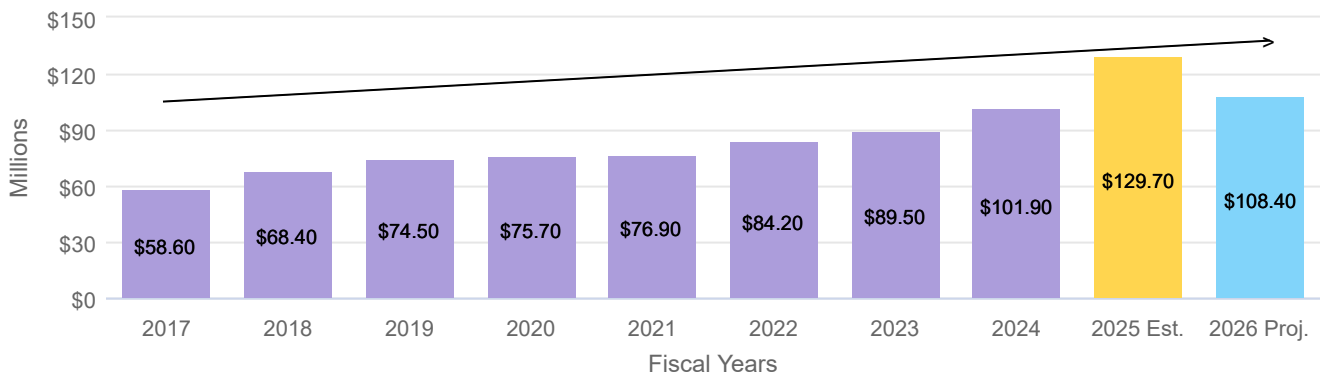
Miscellaneous Revenues include the revenue from leases of City properties and reimbursement for services. These revenues increase based on lease provisions that provide for CPI adjustments to the base rent. Miscellaneous Revenues are budgeted at \$3,695,844 for FY 2025-26.

Other Financing Sources include the reimbursements from Special Revenue Funds and Enterprise Funds for services provided by General Fund departments. Other Financing Sources are budgeted at \$1,685,488 for FY 2025-26.

Expenditures

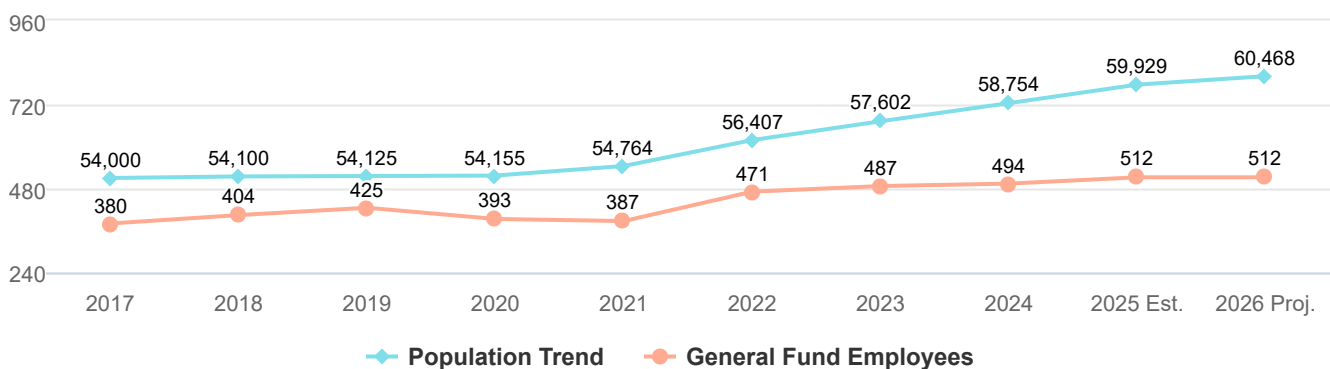
The General Fund FY 2025-26 budget of \$108,372,282 includes the operating expenditures for general government services, culture and Recreation, public safety, physical environment, human services, transportation, economic environment, and other financing uses. The graph below tracks the actual General Fund expenditures from FY 2016-17 through FY 2024-25 (estimated) with the last bar graph representing the FY 2025-26 budget. Budgeted expenditures for FY 2025-26 have increased \$1,410,676 from the prior year FY 2024-25 adopted budget of \$106,961,609. Personnel services have increased \$4.4 million, primarily due to step and retirement benefit increases. Operating costs decreased \$.5 million due to measures taken to reduce the overall operating budgets. Transfers also decreased from the prior year adopted budget by \$1,150,000 due to the Bobby Jones Golf Course debt service payments being budgeted in the Bobby Jones Golf Course operating fund.

General Fund Expenditures



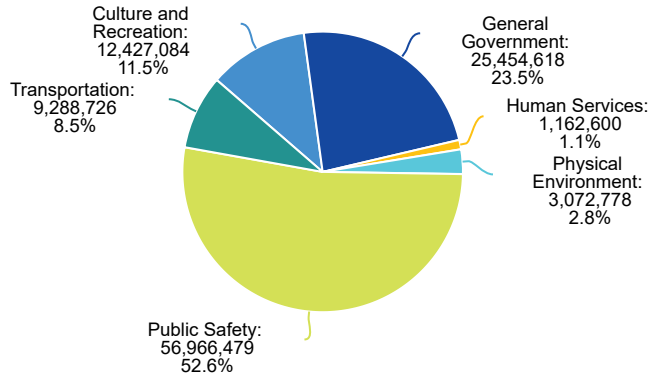
The following graph details the number of full-time General Fund employees over ten budget years compared to the population. In the last ten years, the number of General Fund employee positions has fluctuated in relation to the City Population. The decrease in employees for FY 2019-20 in the General Fund is due to the transfer of Parks and Recreation employees to the new Parks and Recreation Special District Fund, however, this has been reversed in FY 2021-22. There are no new positions added in the General Fund for FY 2025-26.

Employees in General Fund Compared to Population

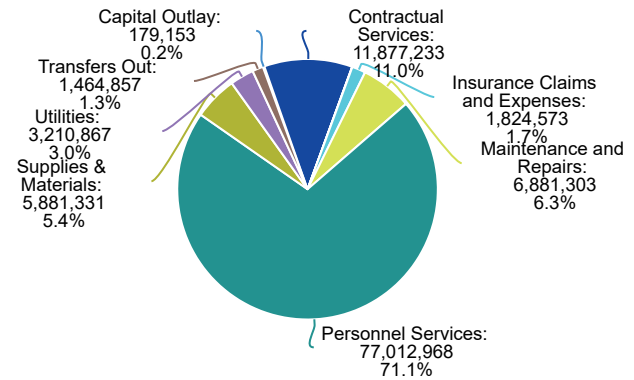


Public Safety (52.6%) continues to be a major function of General Fund expenditures. In addition, personal services, including benefits, represent the major cost of providing General Fund services. The first of the following graphs exhibits the relationship of public safety and other functional expenditures to total General Fund expenditures. The second graph depicts expenditures by major object type as a percentage of total General Fund expenditures. This graph clearly indicates that the City's employees are its major resource in providing services to its citizens. Detailed budgets for each General Fund department can be found in the General Fund section of this document.

General Fund Expenditures by Function



General Fund Expenditures by Object



Fund Balance

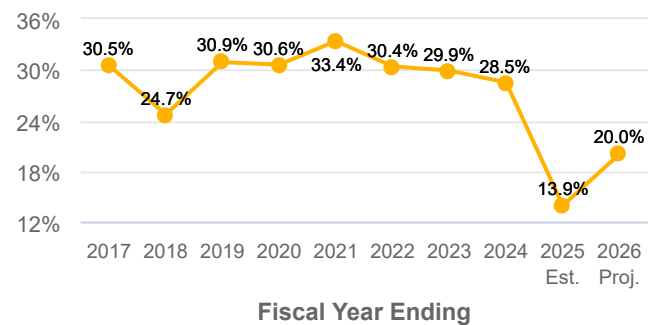
The difference between a fund's total assets and total liabilities is fund balance and generally indicates the amount that could be used to finance the next fiscal year's activities. Fund balance is created from excess revenues over expenditures. This can be a combination of collections/revenues being higher than budget and actual expenditures being lower than budget.

The unassigned fund balance of the General Fund at September 30, 2025 is estimated at \$18,057,873 or 13.9% of total expenditures. The actual unassigned fund balance at September 30, 2024, was \$29,189,223 or 28.7% of total expenditures and the projected fund balance at September 30, 2026, is \$21,674,799 or 20.0% of budgeted expenditures. The City's General Fund reserve policy states that the General Fund will maintain a minimum reserve (fund balance) that is equal to 2 to 3 months of operating expenses. This equates to 17% to 25%.

Unassigned Fund Balance



Percent of Fund Balance to Expenditures by Fiscal Year



Special Revenue Funds

The Bay Tax Incremental Financing (TIF) District

On November 2, 2020, the City Commission approved Ordinance No. 20-5341, establishing the Bay Park Improvement District. The City owns an approximately 53-acre parcel of property abutting Sarasota Bay which is currently planned for redevelopment as The Bay Park, and which will be available for a variety of public recreational uses. This ordinance establishes a trust fund for the deposit of Tax Increment Revenue collected within the District. The City and County have entered into an Interlocal Agreement regarding cooperative funding of capital improvements to the Bay Park using tax increment revenues. The land comprising the Bay Park will be redeveloped into a signature park that will enhance the public welfare, provide vital economic, recreational and community opportunities to the citizens of Sarasota County, attract visitors and stimulate and promote additional investments into both the park and the surrounding area as well increase property values. The base tax year for the District is 2019. The FY 2025-26 proposed budget includes the increment tax revenue of \$1,536,025 and \$1,783,171 for the City TIF funds.

Community Redevelopment Agency (CRA)

The July 1, 2025, certified taxable value for the Newtown Redevelopment Area totals \$345,620,850 which is \$31.2 million, or 9.92% more than last year's official estimate at July 2024.

The following table lists the valuations provided by the Sarasota County Property Appraiser for prior years, and the respective base year:

Tax Year	Newtown Certified Taxable Value	% Change from Prior Year
2025	345,620,850	9.92%
2024	314,424,767	14.60%
2023	274,355,845	17.43%
2022	233,640,882	16.06%
2021	201,303,815	7.54%

Tax Year	Newtown Certified Taxable Value	% Change from Prior Year
2020	187,184,296	7.89%
2019	173,489,435	8.43%
2018	159,685,190	12.40%
2017	143,659,391	New Base
2016	127,945,996	10.06%

The Newtown Redevelopment Area assessed value is \$201,961,459 higher than the base year value of \$143,659,391 that was reset to the 2017 tax year. Based upon this valuation, the millage rate of 3.2730 will generate \$627,969 in revenues from the City. Additional revenue in this fund for FY 2025-26 will be \$136,828 from the Downtown Improvement District as a repayment towards specific capital expenditures for total budgeted revenue of \$764,797.

The projected fund balance at September 30, 2025, of \$1,604,298 in addition to the FY 2025-26 revenues will be sufficient to provide for FY 2025-26 expenditures of \$2,264,071 which include major projects such as MLK/Commercial Corridor Redevelopment Initiative \$900,000, Park Improvements \$326,151, and other specified projects. The projected fund balance for FY 2025-26 is \$105,027.

Economic Development

The Economic Development Fund was created in FY 2017-18 and is funded with Local Business Tax Receipts. The Economic Development Fund was developed to facilitate the implementation of economic and physical improvements in the City of Sarasota through public/private projects and initiatives as directed by the City Commission.

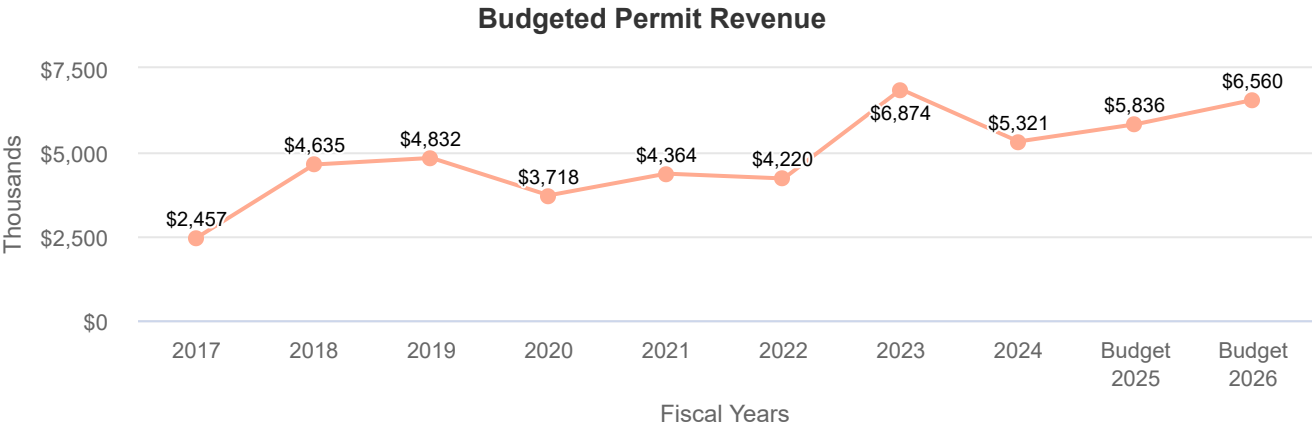
Projected Local Business Tax Receipts for FY 2025-26 are \$960,000. Budgeted expenditures for FY 2025-26 are \$972,709 for projects and \$20,000 for administrative fees. The major project and initiative funded FY 2025-26 is the Citywide Trolley \$986,734. The projected fund balance for FY 2025-26 is \$41,984.

Building Services

The purpose of the Building Services Fund is to track the cost of services provided for development. Specifically, the costs to administer the Florida Building Code are accounted for in this fund in accordance with Florida Statutes and revenues are used to pay the cost of building/development services.

Revenues for FY 2024-25 are estimated to be \$6,105,000 which is \$269,000 more than the adopted budget due to a higher number of building permits issued. For FY 2025-26 the City is expecting to process a slightly higher number of permits compared to this fiscal year’s number of permits.

Total Building revenues are budgeted for FY 2025-26 at \$6,560,000. The graph below shows actual building permit revenue over the past 10-year period.



FY 2025-26 budgeted expenditures of \$10,924,380 increased by \$4,010,945 from the prior year original budget of \$6,913,435. The primary cause of this increase is overall supplies and service cost increases. The projected fund balance at September 30, 2026, is \$5,220,143.

Development Application System

The Development Application System Fund accounts for funds collected and expenditures incurred in the review and approval of development applications. The City determined that the most practical method of defraying the costs of development review functions was through a schedule of fees based upon the type of development. For FY 2025-26, revenues from billable fees have been projected at \$980,000. Operating costs are budgeted at \$442,200, along with a transfer to the General Fund of \$530,900. The projected ending fund balance for FY 2025-26 is \$1,618,138 which includes the accumulated designation of \$731,861 for the building fund.

Recovered Expenses

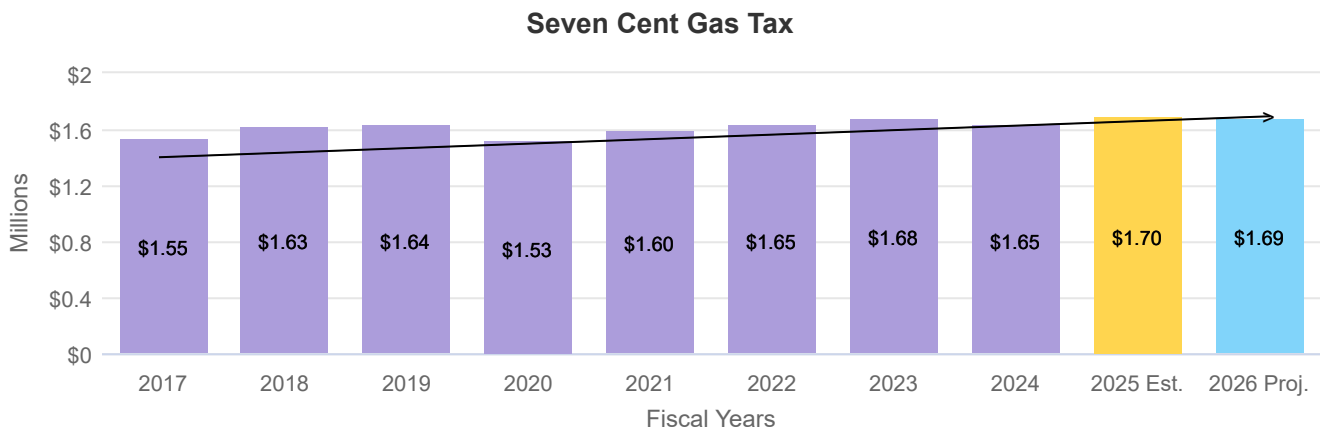
Operating Costs	
Advertising Expense	\$ 36,000
Computer & Software Maintenance	12,000
Duplicating and Printing	5,000
Legal and Judicial	80,000
Office Supplies	3,000
Postage and Delivery Fees	15,000
Special Services	290,000
Title Recording/Filing Fees	1,200
Sub total	442,200
Transfer to General Fund	530,900
Total Recovered Expenses	\$ 973,100

Public Art

The Public Art Fund accounts for all revenues and expenditures to acquire and maintain public art. An important part of the City of Sarasota's public art collection comes from the contributions provided by the developers of commercial projects. Developers of projects within certain downtown districts must either contribute to the public art fund or provide art that is visible for the public to enjoy. Due to the variability of developer contributions, revenues are not appropriated until the City Commission has approved a specific project. The ending fund balance at September 30, 2024, was \$3,087,309. FY 2024-25, estimated contributions of \$160,000, along with expenses of \$250,000 for maintenance and \$1,728,395 for public art acquisition will leave a fund balance at September 30, 2025, of \$1,368,426. Expenditures of \$250,000 are budgeted in FY 2025-26 for maintenance of the current public art and \$478,000 for new public art programs and initiatives, leaving an estimated fund balance at September 30, 2026, of \$475,725.

Gas Tax

The Seven Cent Gas Tax revenues are estimated to be \$1,682,854 for FY 2024-25 and increase slightly to \$1,690,000 for the FY 2025-26 budget. As exhibited in the graph below, this revenue has shown increases between 2016-2020 with a projected downturn for FY 2023-24. As fuel prices rise consumption is anticipated to decrease, this revenue is collected on consumption rather than fuel prices at the pump.



The estimated fund balance of \$366,082 as of September 30, 2025, results in total resources available for FY 2025-26 of \$2,056,082 which funds \$1,844,554 in expenditures as follows:

Gas Tax Expenditures

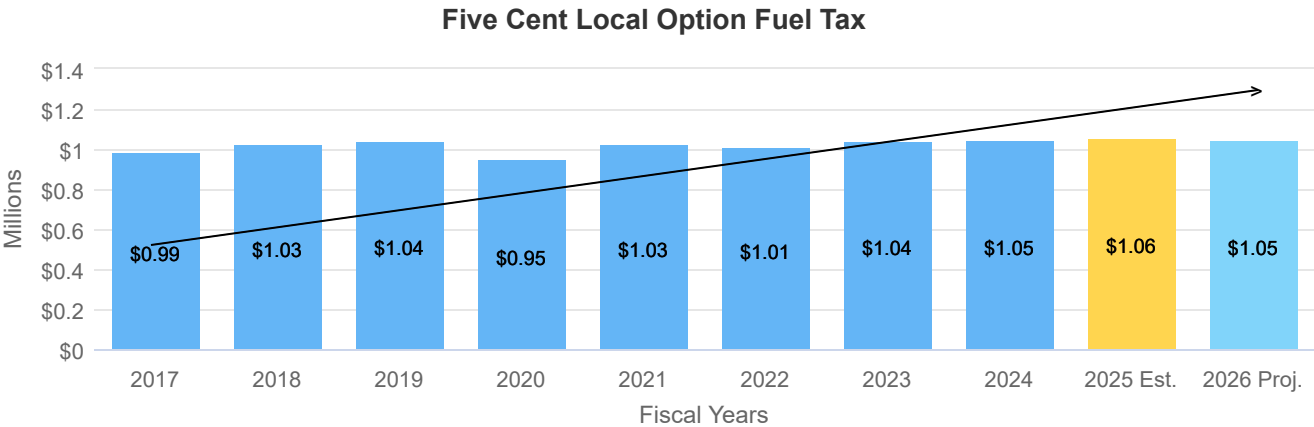
Intergovernmental Transfers	\$ 1,123,688
Misc Repairs and Maintenance	528,000
General Supplies	65,000
SideWalk Maintenance	55,000
Street, Road, Highway Maintenance	40,000

(Gas Tax Expenditures – continued)

Street Lights Maintenance	22,000
Land Maintenance	10,000
Telecommunication Expense	866

Total Gas Tax Expenditures	\$ 1,844,554
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The Five-Cent Local Option Fuel Tax (LOFT) went into effect January 1, 2001. For FY 2024-25 revenues are projected to be \$1,036,922. As exhibited in the below graph, revenues have shown increases between 2016-2019, a significant decrease in FY 2019-20 due to the onset of the COVID-19 pandemic, with a subsequent rebound in FY 2020-21. Revenues are anticipated to slowly increase in FY 2023-24 and beyond, due to the rising cost of fuel and corresponding fuel consumption levels.



Combining the FY 2025-26 projected revenues of \$1,050,000 with the estimated fund balance of \$29,729 at September 30, 2025, provides total funds available of \$1,079,729 for funding the following projects:

Local Option Fuel Tax Expenditures		
Bridge Replacements	\$	200,000
New Curbs and Gutters		100,000
Total	\$	300,000

Multimodal Transportation Impact Fees

The Multimodal Transportation Impact Fee is a one-time fee paid by new development to recoup the proportional cost of the development’s impact to the transportation system. These fees provide additional flexibility to fund capital infrastructure for transit, bicycle, and pedestrian facilities, in addition to roads.

FY 2025-26 projected revenues are \$600,000. The estimated fund balance of \$828,696 as of September 30, 2025, results in total resources available for FY 2025-26 of \$1,428,695 which funds \$479,000 in projects and initiatives as follows:

Multimodal Transportation Impact Fees Expenditures		
ATMS Project	\$	100,000
Bicycle Route Improvements		379,000
Total	\$	479,000

Tourist Development Tax

The original two cents Tourist Development Tax (TDT) has been in effect since November 1, 1988. In addition, the Board of County Commissioners of Sarasota County (BOCC) increased the TDT an additional one cent to a total of three cents effective April 1, 1997. Effective May 1, 2007, the BOCC increased the TDT an additional one cent for a total of four cents. On May 1, 2010, the BOCC increased the TDT an additional half cent for a total of four and half cents. The last change occurred on May 1, 2011, with an additional increase of a half cent for a total of five cents.

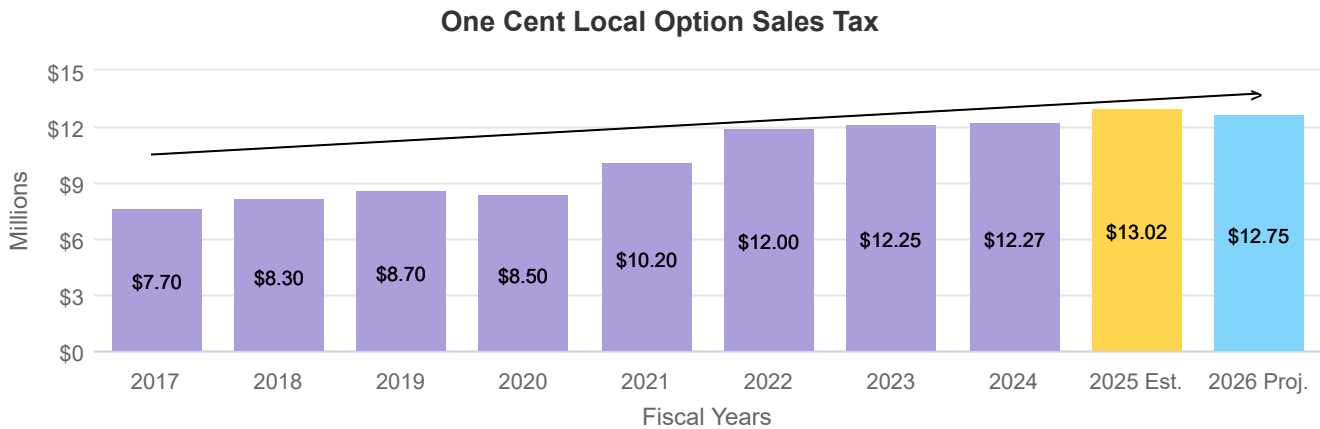
The City receives a portion of the initial 2% levy for beach maintenance, beach restoration, beach re-nourishment and beach erosion control. In addition to a portion of the initial 2% levy, the City receives a portion of 20% of the 3rd percent levy for beach maintenance. Since inception and through September 30, 2024, the City has been allocated an estimated total \$22,340,192 of Tourist Development Tax revenues. Through the same date, the City will have expended approximately \$15,539,844 of that amount, which leaves an estimated carryover of \$6,496,348 for FY 2023-24. This carryover amount and the estimated fund balance at September 30, 2025, provides total funds available of \$6,496,348 of matching funds for further protection of Lido Beach’s shoreline.

Penny Sales Tax

The original Penny Sales Tax went into effect September 1, 1989. The City bonded a large portion of this ten-year revenue source to initiate major capital improvements including roadways, park improvements and office space. On November 4, 1997,

the voters of Sarasota County approved the extension (Phase II) of the Penny Sales Tax for an additional ten years. On November 6, 2007, voters approved a Sarasota County Referendum to continue the One-Cent Sales Tax (Phase III) through December 31, 2024. The Penny Sales Tax revenue for FY 2025-26 is budgeted at \$12,750,000 which is \$267,909 lower than the current FY 2024-25 estimate of \$13,017,909.

As detailed in the following graph, revenues have been increasing steadily since FY 2014-15, with the exception of FY 2019-20 which was the year of the COVID-19 Pandemic onset.



For FY 2025-26, total revenues of \$12,750,000 and projected fund balance funds \$12,292,000 in expenditures as listed below:

Penny Sales Tax Expenditures

Culture and Recreation	\$	6,112,000
General Government		1,200,000
Public Safety		2,000,000
Transportation		2,980,000
Total Penny Sales Tax Expenditures	\$	12,292,000

Housing and Community Development

The Office of Housing and Community Development (OHCD) administers state and federal housing and community development programs both within the city limits.. The City of Sarasota's Community Development Block Grant entitlement for FY 2025-26 is \$371,558 and an estimated \$9,554 in loan repayment program income will fund \$381,112 in expenditures. The following projects are included for funding:

Administration	\$	75,655
Parks and Recreation		286,727
Program Delivery/Underwriting		18,730
Total	\$	381,112

In 1990, the Federal government created a new housing initiative entitled the HOME Partnership Program under the purview of the U.S. Department of Housing and Urban Development (HUD). Under the program, cities and counties are eligible to receive federal funding for affordable housing initiatives. Because neither the City nor County qualified to receive direct funding, they formed a new entity entitled the Sarasota Consortium. The City of Sarasota was designated as the lead agency or recipient of funds for the Consortium. The FY 2025-26 HUD-HOME Program funding is estimated to be \$4,341,795 and an estimated \$71,078 in loan repayment program income.

Expenditures totaling \$1,126,242 will include partnerships with non-profit developers and home rehabilitation:

Administration	\$	209,562
Housing Partnership		480,000
Rental Housing Units		436,680
Total	\$	1,126,242

During FY 2025-26, OHCD will administer \$796,746 in State Housing Initiative Partnership (SHIP) funds. These funds will be spent within Sarasota County both inside and outside the City. Use of these funds for FY 2025-26 are as follows:"

Administration	\$	289,926
Housing Partnership		114,320
Rental Development/Tax Credit		250,000
Rental Housing Units		142,500
Total	\$	796,746

Citizens with Disabilities

Section 33-83 of the Code of the City of Sarasota requires that revenue collected from fines imposed for illegal parking in parking spaces provided for citizens with disabilities shall be accounted for separately and used for projects or facilities to benefit citizens with disabilities. Currently, the fine for illegally parking in a citizen with disabilities parking space is \$250, of which \$167 is allocated to this fund, and \$83 is allocated to the Parking Management Fund.

Revenues for FY 2025-26 are budgeted at \$20,000. Expenditures in this fund include support staff expenses as well as closed captioning expenses of \$40,000 and \$2,865 for a beach wheelchair program. This leaves an estimated fund balance of \$5,439 available for future appropriation. It has been the internal policy of the administration to bring all other expenditures of this fund to the City Commission for approval before the expenditure is authorized.

Office of Tourism, Trade and Economic Development (OTTED)

On December 31, 2006, Sarasota County's application was approved for certification as a Facility for Retained Spring Training Franchise by the Office of Tourism, Trade and Economic Development. In March 2007, the Florida Department of Revenue agreed to make Pro Sports payments in the amount of \$15 million over the next 30 years or \$41,667 a month. This \$41,667 that the City receives monthly is used to pay debt service on the 2010 Stadium Bonds.

In July of 2010, an interlocal agreement between the City of Sarasota and Sarasota County for Major League Baseball Spring Training Use by the Baltimore Orioles obliged the City to transfer the accumulated OTTED funds and actual OTTED bond proceeds less the costs of issuance to Sarasota County. In November 2010, the City Commission voted to authorize the early transmission of up to \$1.6 million of the accumulated OTTED funds to Sarasota County to fund ongoing construction at the Sports Complex. The \$8,153,523.81 of excess bond proceeds was transferred to the County for construction of the stadium facilities and environmental remediation of the site. For FY 2025-26, grant revenue is estimated to be \$500,004. This same amount will be expended in a transfer to fund debt service payments.

Golden Gate Point Streetscape Special District

The Golden Gate Point Streetscape Special District (GGP) was created under Section 189.4041, Florida Statutes and empowered by City Ordinance No. 05-4624 adopted September 6, 2005. The boundaries of the GGP are made up of all parcels of real property located on Golden Gate Point. GGP is a dependent taxing authority with the power to levy millage to construct and maintain enhancements and improvements within the public rights of way on Golden Gate Point including, but not limited to, brick pavers, sidewalks, striped perpendicular parking, the undergrounding of all utilities and provision of landscaping enhancements. To accomplish this streetscape project, in March 2008, the GGP borrowed \$5.8 million at 3.93% payable over twenty years. In FY 2009-10, excess debt proceeds of \$2 million were repaid, reducing the total amount of outstanding debt by the same. In FY 2015-16, the City approved the refunding of the Series 2008 General Obligation Bond (Golden Gate) by issuing Series 2016 General Obligation Refunding Bond (Golden Gate) in order to take advantage of a lower interest rate of 2.11% which will result in a net present value savings through the Bond's maturity in 2028.

The official taxable value, as of July 1, 2025 for GGP from the Sarasota County Property Appraiser is \$473,204,153 an increase of 18.30% from the prior year value of \$400,015,136. Based upon this slightly higher valuation, the millage necessary to cover the annual debt service on the previously mentioned borrowing is .5899 mills. In addition, maintenance costs for the completed project are estimated to be \$242,893 for FY 2025-26. An additional millage of 0.6148 mills is levied to cover these costs. The combined millage for paying the debt service on the previously mentioned borrowing and covering the estimated maintenance costs is 1.2047 mills, .1080 mills lower than the previous fiscal year's millage of 1.3127 mills.

Downtown Improvement District

The Sarasota Downtown Improvement District (DID) was created November 2008, by City ordinance adopted by the City Commission at the request of an ad hoc committee of downtown commercial property owners. The DID has a variety of goals, powers and authority granted in the ordinance to improve the downtown core of the City of Sarasota and is governed by a board of five members, who are non-residential property owners subject to ad valorem taxation within the District and are appointed by the City Commission.

The official taxable value as of July 1, 2025, for the DID from the Sarasota County Property Appraiser is \$463,073,340. Based upon the levy of 2.0000 mills for FY 2025-26, property tax revenues are budgeted to be \$972,864. As of September 30, 2025, the estimated fund balance of \$496,776 results in total resources available for FY 2025-26 of \$1,469,640 to fund the following budgeted expenditures:

Description	Amount
Downtown in Bloom Flower Baskets	\$ 214,000
Main Street Streetscape Loan repayment	136,828
Holiday Décor	132,000
Fresh Fridays/Public Realm Activation Grant	100,000
Advertising and Marketing	94,000
Enhanced landscape Maintenance	79,560
Personnel	75,564
Tree Light Maintenance	75,000
Sidewalk & Alley Cleaning	66,003
City Wide Trolley	50,000
Other Grant Funding programs	25,000
Strategic Plan	25,000
Operating	18,576
Contingency for undesignated projects	10,000
Total	\$ 1,101,531

Debt Service Funds

A two-year comparison of debt service millage follows:

	FY2024-25	FY2025-26
2015 General Obligation Bonds	0.1436	0.1348

This table shows the estimated millage rate for debt based on projected net assessed valuations through 2030:

Debt Millage on G.O. Bonds	2015 G.O.
2024-25 Estimated millage	.1436 m
2025-26 Estimated millage	.1348 m
2026-27 Estimated millage	.1276 m
2027-28 Estimated millage	.1205 m
2028-29 Estimated millage	.1148 m

Including the General Obligation Bonds, the City of Sarasota's total outstanding long-term liabilities on September 30, 2026, are projected at \$165,218,570 summarized as follows:

Long Term Liability	9/30/25	9/30/26
General Obligation Bonds	\$ 25,305,000	\$ 23,465,000
Special Obligation Bonds & Loans Payable	60,798,927	58,080,000
Special Assessment Debt	64,339	56,267
Proprietary Rev. Supported Debt *	89,899,740	83,617,303
Capital Lease – Solid Waste	-	-
TOTAL	\$ 176,068,006	\$ 165,218,570

* On June 9, 2017, the City entered into a loan agreement with the Florida Water Pollution Control Financing Corporation for \$25,115,300 with a 0.25 percent interest rate for the construction of wastewater and reclaimed water facilities. An additional \$2,854,400 was authorized on November 6, 2017. An additional amendment on December 14, 2020 for \$5,709,344 was also authorized. Included in the loan are loan fees and capitalized interest of \$826,887 which will be amortized throughout the life of the loan, for a total loan of \$34,376,231. Actual amounts drawn and final outstanding is \$31,508,480. Repayment began on August 15, 2022. The total loan amount has been reported in the Proprietary Rev. Supported Debt 9/30/2024 debt balance above.

* On June 22, 2017, the City entered into a loan agreement with the Florida Department of Environmental Protection for \$1,551,000 with a 1.24 percent interest rate for the construction of drinking water facilities. On March 8, 2021 an amendment of \$543,193 was authorized. Included in the loan are loan fees and capitalized interest of \$87,284 which will be amortized throughout the life of the loan, for a total loan of \$2,181,477. Actual amounts drawn and final outstanding is \$1,558,820. Repayment began on January 15, 2022. The total loan amount has been reported in the Proprietary Rev. Supported Debt 9/30/2024 debt balance above.

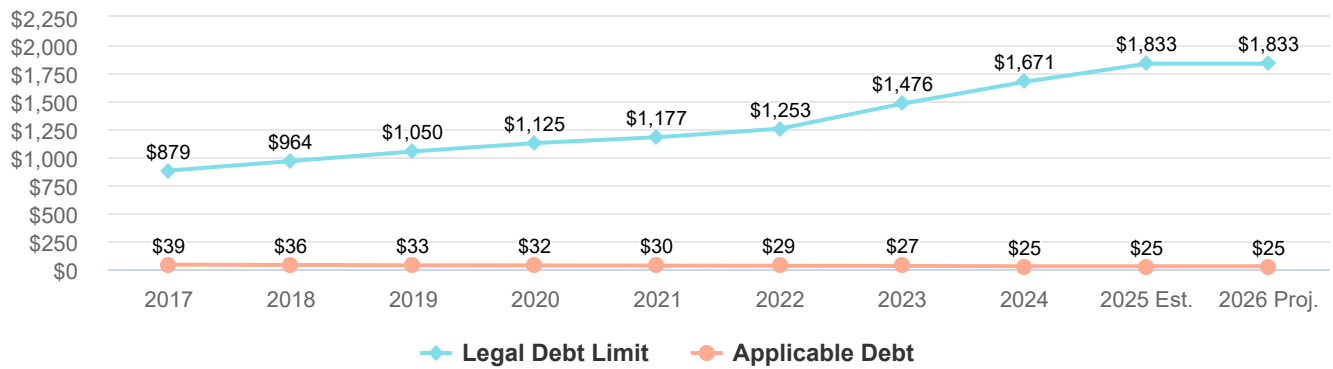
Per Capita Share (based on population est. Fl. EDR)	9/30/25	9/30/26
General Obligation Bonds	\$ 399	\$ 412
Special Obligation Bonds & Debt	972	1,019
Special Assessment Debt	1	1
Proprietary Rev. Supported Debt	1,353	1,467
Capital Lease – Solid Waste	-	-
TOTAL	\$ 2,725	\$ 2,899

The level of outstanding debt is monitored by comparing it with the population and by comparing debt service levels with current revenues.

The City Charter provides for a legal debt limit that caps the amount of outstanding long-term liabilities to 10% of the City's assessed property value. The legal debt margin is defined as the difference between the legal debt limit and net total outstanding long-term liabilities. "Net long-term liabilities" or "Applicable Debt" is defined as long-term liabilities less any deductions allowable by law. Allowable deductions include any debt supported by specific revenue streams and any funds segregated for the retirement of long-term liabilities.

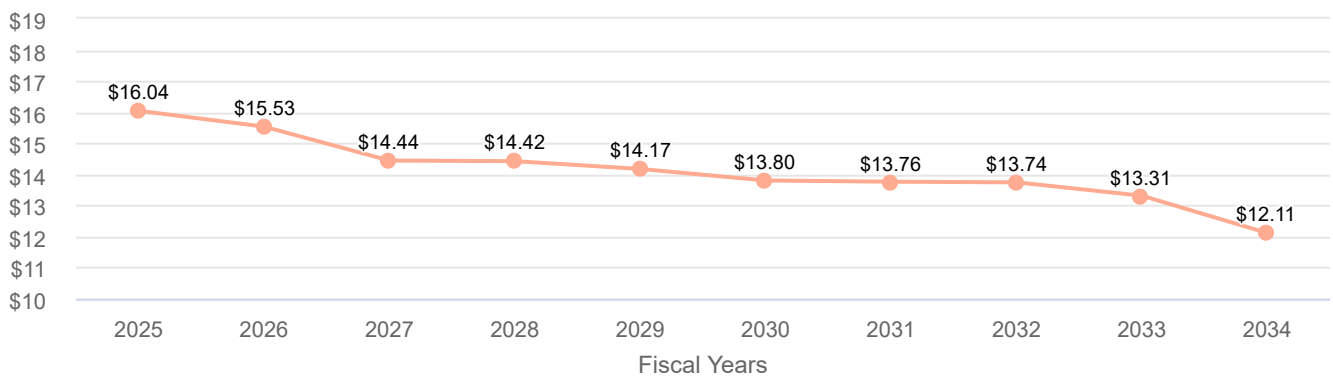
As of September 30, 2026, the legal debt limit is projected to be \$1,833,000,000 and the legal debt margin is projected to be \$1,809,535,000. This large debt margin (shown graphically in the following chart) means that the City has a low debt burden which equates to a minimal impact on our taxpayers to support our debt obligations.

Debt Limit Compared to Applicable Debt



The Chart below shows the City's future debt service requirements holding steady for several years before decreasing somewhat and holding steady again for several more years before experiencing a significant decrease. No large increases from year to year allow budgeting for principal and interest to have a lesser impact on current and future operations.

Debt Service Requirements for the Next 10 Years



Total payments including interest for these long-term liabilities are \$230,753,127 (\$176,068,006 for principal and \$54,685,121 for interest). The total payments necessary to amortize annually all outstanding long-term liabilities are detailed in the table on the following page.

Debt Service on Outstanding Long-term Liabilities

Original Issue	Issued Amount	Funding Source	Purpose of Issue		2024-25	2025-26	2026-27	2027-28	Remaining Life	Total Outstanding
GOVERNMENTAL FUNDS (Included in the Debt Sendee Funds Section)										
Loans Payable:										
Glen Oaks Wall		Special Assessment	Wall	P	\$ 8,072	\$ 8,419	\$ 8,781	\$ 9,159	\$ 29,908	\$ 64,339
	199,390		Glen Oaks	I	2,788	2,440	2,078	1,701	2,671	11,678
2022 Series		General Fund	One Stop Shop	P	910,000	935,000	960,000	990,000	5,400,000	9,195,000
	10,070,000	Water/Sewer	Building	I	253,460	226,708	199,230	170,955	400,200	1,250,553
Series 2020		OTTED		P	394,000	401,000	409,000	416,000	4,109,000	5,729,000
	6,869,000	Grant	Stadium	I	101,789	94,475	87,023	79,433	349,352	712,072
Special Obligation Bonds:										
2009 Series		Penny	Strategic Parking/	P	1,414,927	-	-	-	-	1,414,927
	21,066,000	Sales Tax	Park/Rec Center	I	40,932	-	-	-	-	40,932
2023 Series		Bay	Bay Park	P	-	1,010,000	1,060,000	1,110,000	41,280,000	44,460,000
	44,460,000	TIF	Improvements	I	2,062,050	2,062,050	2,011,550	1,958,550	23,492,800	31,587,000
General Obligation Bonds:										
2015 Series		Ad Valorem	Police	P	1,600,000	1,675,000	1,760,000	1,830,000	17,465,000	24,330,000
	33,855,000	Taxes	Headquarters	I	937,344	857,344	773,594	685,594	3,073,925	6,327,801
2016 Series		Ad Valorem	Golden Gate	P	240,000	240,000	245,000	250,000	-	975,000
	2,700,000	Taxes	Streetscape	I	20,621	15,545	10,469	5,288	-	51,923
PROPRIETARY FUNDS - (Included in the Enterprise Funds Section)										
Revenue Bonds:										
2017A Series		St Armands	Parking	P	585,000	605,000	630,000	655,000	8,515,000	10,990,000
	13,595,000	Revenue	Garage	I	379,050	355,250	330,550	304,850	1,533,794	2,903,494
2017B Series		St Armands	Parking	P	90,000	90,000	95,000	95,000	1,295,000	1,665,000
	2,075,000	Revenue	Garage	I	51,956	49,256	46,481	43,631	240,609	431,933
2015 Series		Water & Sewer	System	P	515,000	520,000	-	-	-	1,035,000
	4,730,000	Revenue	Improvements	I	17,960	6,006	-	-	-	23,966
2017 SRF-CW5 80230		Water & Sewer	System	P	1,575,527	1,579,094	1,582,669	1,586,254	21,769,952	28,093,496
	31,508,480	Revenue	Improvements	I	62,816	59,250	55,674	52,090	347,691	577,521
2017 SRF-DW580240		Water & Sewer	System	P	71,910	72,804	73,710	74,627	1,103,193	1,396,244
	1,558,820	Revenue	Improvements	I	17,091	16,197	15,291	14,374	98,321	161,274
2019 Series		Water & Sewer	System	P	835,000	855,000	310,000	320,000	19,815,000	22,135,000
	24,535,000	Revenue	Improvements	I	734,052	705,491	685,802	675,155	4,765,209	7,565,709
2021 Series		Water & Sewer	System	P	1,400,000	1,415,000	1,430,000	1,445,000	1,460,000	7,150,000
	10,245	Revenue	Improvements	I	67,919	53,098	38,119	22,982	7,687	189,805
2022 Series		BIGG	Golf Course	P	1,210,000	1,240,000	1,270,000	1,305,000	12,410,000	17,435,000
	20,000,000	Revenue	Improvements	I	411,240	382,020	352,080	321,420	1,382,700	2,849,460
Total Principal (P)					10,849,436	10,646,317	9,834,160	10,086,040	134,652,053	176,068,006
Total Interest (I)					5,161,068	4,885,130	4,607,941	4,336,023	35,694,959	54,685,121
Total Outstanding Principal & Interest					\$ 16,010,504	\$ 15,531,447	\$ 14,442,101	\$ 14,422,063	\$ 170,347,012	\$ 230,753,127

Enterprise Funds

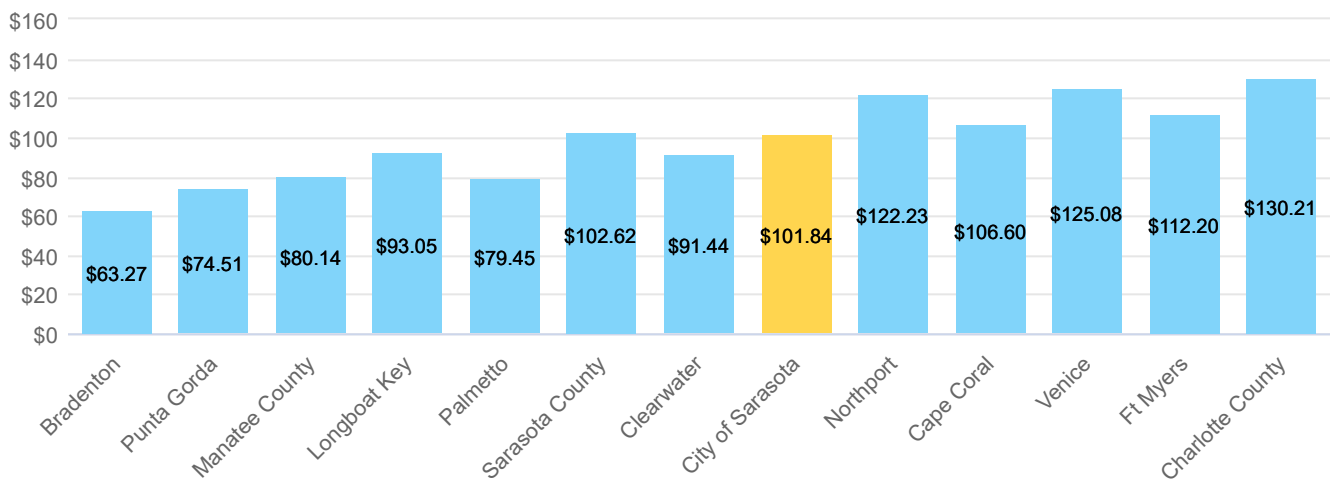
Water and Sewer

The Water and Sewer Utility System (Utility) provides water, wastewater, and reclaimed water service to approximately 19,800 customers. Total projected revenue for FY 2025-26 is \$61,777,085. This amount is \$2,672,237 more than budgeted revenue for FY 2024-25. This is primarily due to the combination of rate increases and increases in usage. The total expenditure budget for FY 2025-26 is \$55,556,676 which is a decrease of \$29,569,415 from the FY 2024-25 budget due to completion of capital projects in the prior budget year. The projected reserve balance at the end of FY 2025-26 is \$48,571,003 which exceeds the minimum reserve balance adopted by the City Commission and required by existing bond and loan covenants. The balance also maintains the Utility Department's favorable credit rating.

The Utility's Capital Improvement Program incorporates needed infrastructure improvement projects along with adding several utility projects to support street improvements and roundabout projects. In total, the Utility's Capital Improvement Program totals \$164,791,000 over the next five years. This program is necessary at this level to ensure the City continues to address issues within its aging infrastructure. Along with the increased Capital Improvement Program, the Utility is required to have certain staffing levels, repay outstanding indebtedness, perform a variety of maintenance issues (valves, hydrants, lines, lift stations, etc.), and provide customer service and billing functions regardless of the number of active accounts or water demands. Fundamentally, all the Utility's operating cost requirements are fixed, with the only variable expenses being electricity and chemicals.

The goal continues to be smoothing out any rate hikes and keeping them as low as possible, yet sufficient to sustain the capital infrastructure of the utility and satisfying the required bond covenants as to coverage. The City's monthly water and sewer rates for FY 2025-26 will increase 3.5%. The rates are approximately \$38.45 for water and \$63.39 for sewer for a total of \$101.84 for an average use of 4,000 gallons, excluding excise taxes. The current average (2025 rates) total monthly bill in this region for 4,000 gallons is \$98.39.

Water and Sewer Rates for Area Utilities
Monthly Rates for 4,000 Gallons per Month



Van Wezel Performing Arts Hall

The Van Wezel Performing Arts Hall, owned and operated by the City of Sarasota, is considered the "Jewel in Sarasota's Arts Crown". The Hall is unique from the standpoint that it provides the physical plant and its facilities for community programming. Additionally, as a presenter, Van Wezel takes financial risks to bring a broad variety of programming to the City and the community.

The Van Wezel presents a broad spectrum of local, regional, national, and international performing artists in order to meet the varied cultural needs of all Southwest Florida's residents and to further Sarasota's national and international reputation

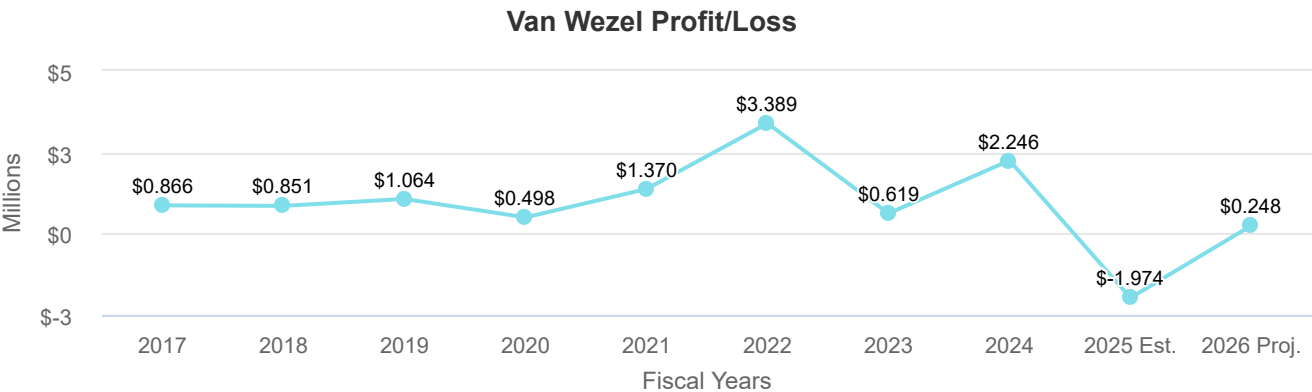
as the cultural capital of Florida. In addition, the Van Wezel is utilized by other City-based non-profit organizations such as the Sarasota Orchestra, Ringling Town Hall Series, and the Sarasota Concert Association. The Van Wezel continues to make prime dates available to these groups, sometimes years in advance, to allow the community groups to plan their programs. The rates for the hall are tiered so that groups wanting to use the hall during the week pay less than those wanting the prime-time weekends. The mid-week rates are still less than the fixed cost of operating the hall for a day.

The Van Wezel has a significant economic impact on the City. The 1,300 plus annual visiting artists who come from all over the world to work at the Van Wezel stay in hotel rooms, eat at local restaurants, and significantly enhance the retail economy within the City. Patrons who come to the Van Wezel often have a meal before or after the performance at one of the many City restaurants. As in years past, more than half of the attendees come from outside the Sarasota City limits, further illustrating the breadth of the Hall’s influence. This includes patrons from other Florida locations, various states, and intercontinental residents. The economic impact of the Van Wezel operation in the community has been estimated at \$57 million per year. Van Wezel has been ranked the Number 1 Performing Arts Hall in North America in its category (2,000 seats) by “Venues Today” the industry journal and Number 3 internationally.

The Van Wezel has a rich programming mix. Programming is focused on shows that have the best risk-reward ratio and will hopefully draw more audience members to the Hall. Subscription campaigns have been instituted for the Broadway Series, Classical Series and Variety Series. The Van Wezel also offers 4 free Friday Fest concerts in the summer. The music ranges from Oldies, to Country, to Motown and to a Latin mix.

The Van Wezel is funded through a combination of ticket sales, other earned income such as concessions and rentals, contributed income, grants and sponsorships.

The following graph reflects the actual profit or loss for Van Wezel for the past 10-year period.



For the FY 2024-25, the Hall’s revenues are estimated to be \$6,655,917 lower than the original budget of \$17,602,141. This is due to slightly more performance revenue than projected during the year. Operating Expenses are estimated to be \$4,923,392 less than budgeted at September 30, 2025. The estimated fund balance for FY 2024-25 is \$12,031,342.

Total budgeted revenues for FY 2025-26 are \$18,975,776. Programs and shows are expected to be in full operations FY 2025-26. Budgeted expenses for FY 2025-26 are \$18,727,782. The 2025-26 fiscal year will mark fifteen years in a row that the Hall has not received a subsidy from the General Fund. The aforementioned revenues and expenses establish a projected fund balance at September 30, 2026, of \$12,779,336.

The Van Wezel Capital Surcharge Fund, which is funded from a \$2.00 per ticket capital surcharge and additional transfers from the Van Wezel Operating fund has budgeted revenues and transfers in for FY 2025-26 of \$404,350 and an estimated fund balance at September 30, 2026, of \$203,657. Capital improvements for FY 2025-26 are as follows:

Buildings	\$	245,000
Improvements		40,000
Total Capital Expenses:		\$ 285,000

Solid Waste Management

The Solid Waste Management Division of the Public Works Department, plans, develops and implements a system of solid waste collection throughout the City that provides a level of service which protects public health and the environment while meeting the requirements of Local, State and Federal regulations.

Solid Waste Collection

In FY 2025-26, the following level of service is provided for:

Residential – 1 collection per week of a City supplied 90-gallon cart. This collection service is performed with fully and semi-automated trucks.

Commercial – Collection services range from 1 to 6 times per week. Container sizes range from the 95-gallon cart up to a 40-yard compactor.

Public areas – Collection services changed to twice per day for trash receptacles in the Downtown, St. Armands Circle, Southside Village, and Dr. Martin Luther King Jr. Way business districts along with assorted City parks. In addition, disposal costs for parks, special events, and community clean-up are often funded by charging the cost to the appropriate department.

In addition to solid waste collection, the City requires mandatory recycling from City supplied 65-gallon recycling carts. City staff collects all residential recyclable materials, while also collecting residential white goods and bulk trash. City staff direct hauls all recycling materials to a recycling processing facility owned by Waste Pro. Commercial customers select their own provider for recycling collection services. The City also contracts with a private contractor to provide transfer services of the solid waste collected within the City and has an interlocal agreement with Sarasota County for landfill disposal.

Street Sweeping

For the FY 2024-25 budget, Street Sweeping has been moved to the General Fund, under the Streets and Highway Cost Center. The Street Sweeping operation removes the accumulation of litter and debris from the City's paved streets by mechanically sweeping streets on a scheduled basis and provides for the assorted business districts commercial streets to be swept three times per week and the residential streets to be swept quarterly. This budget maintains the same level of service as established in the FY 2024-25 budget. In addition to the scheduled sweeping of streets, work also includes sweeping of parking lots, sweeping after vehicle accidents, street construction and special events such as parades and festivals.

Revenues for Solid Waste collections FY 2024-25 are estimated to be \$17,402,555. Estimated expenses for FY 2024-25 are \$19,871,855. The projected ending fund balance FY 2024-25 is \$4,688,910.

The following graph reflects the actual profit or loss for the Solid Waste Management operation for the past 10-year period. Fiscal years with losses are covered by fund balance, leaving sufficient balance for equipment replacement reserves. FY 2022 increase in fund balance is due to funds transferred in from General Fund for ARPA Grant Funds for which were not spent until FY25 due to the limited availability of new garbage trucks.



Revenues for FY 2025-26 are budgeted at \$18,013,428 which is \$641,373 higher than the adopted budget for FY 2024-25.

The Expenses for FY 2025-26 are budgeted \$18,185,698 or \$594,559 higher than the adopted budget for FY 2024-25. The City provides solid waste collection service to the City parks and collects twice per day along Main Street and St. Armands Circle, and at high-profile parks. Also, the Solid Waste department is performing the collection and processing of recyclable materials along with the collection of bulk waste and yard waste versus using outside contracted services. These revenues and expenses contribute to an estimated fund balance at September 30, 2026, of \$4,516,640.

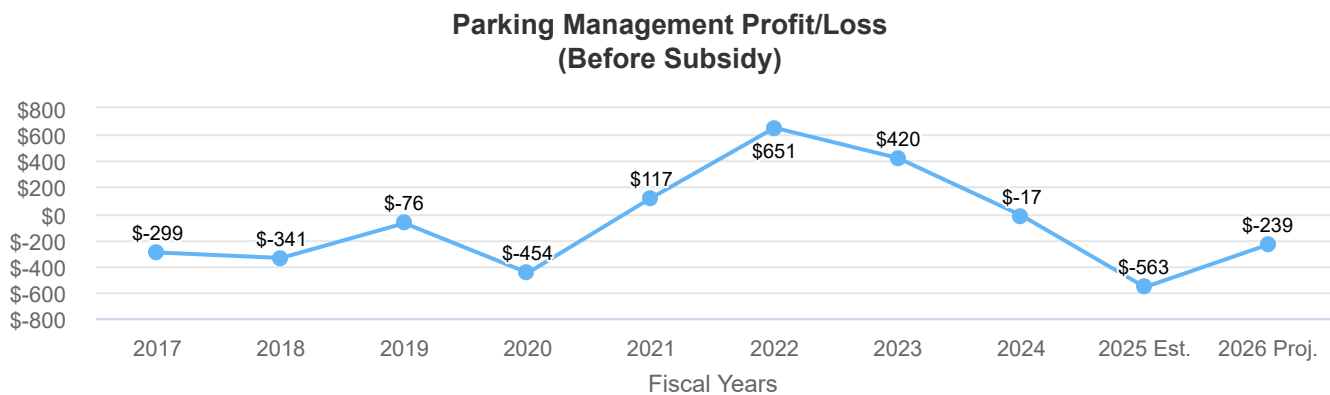
Parking Management

The mission of the Parking Management Fund, adopted by the Parking Advisory Committee, is Smart, Safe and Sustainable Parking. This mission means that parking customers find the public parking system easy to use, and trouble free.

The Parking Management Fund is responsible for the oversight and maintenance of the Palm Avenue Parking Garage, portions of the 2nd Street/Whole Foods Parking Garage, and the State Street Parking Garage. The Parking Management Fund also manages 17 public parking lots, over 2,500 designated on street parking spaces and enforcement of the City codes and regulations pertaining to public parking citywide. The newest addition to the parking program occurred in the summer of FY 2018-19 with a parking meter program being implemented in the downtown core area. The Parking Management Fund plays an integral role in monitoring and managing the components of parking & transportation within the City limits.

For FY 2024-25 estimated revenue is \$3,537,312 and estimated expense is \$4,101,110 resulting in an estimated \$563,798 deficit. The Parking Management Fund has a prior year fund balance to absorb this deficit. For FY 2025-26, revenues are projected to total \$4,172,790, which is \$635,478 higher than FY 2024-25 estimated revenue. Expenses are budgeted at \$4,411,686 which is \$310,576 higher than FY 2024-25 estimated expenses. The projected fund balance at September 30, 2026, is \$583,085. This fund currently has an "advance outstanding" from the General Fund of \$196,000. Repayment of \$80,000 has been included in this proposed budget. No additional loans or subsidies have been projected for FY 2025-26.

The graph below reflects the actual profit/loss for the Parking Management Fund for the past 10-year period. Citation revenues have increased over the past 5 years, however additional operating expenses have been incurred with the addition of parking garages.



St. Armands Paid Parking Area Fund

The St. Armands Paid Parking Area Fund is newly created for operation of an on-street paid parking program and a parking garage within St. Armands Circle on St. Armands Key. The construction of the Garage was funded by the issuance of the St. Armands Paid Parking Area Improvements Revenue Bonds Series 2017 A&B. The debt service and the operating costs for the garage will be funded through a paid parking program around St. Armands Circle and a special assessment to the property owners in the St. Armands Special Business Improvement area of \$260,000 assessed annually. This special assessment began in FY 2016-17 and will continue for the life of the 20-year bonds. The parking garage has approximately 500 parking spaces and was completed and opened in March 2019. The Parking Meter Program became active in conjunction with the opening of the St. Armands garage.

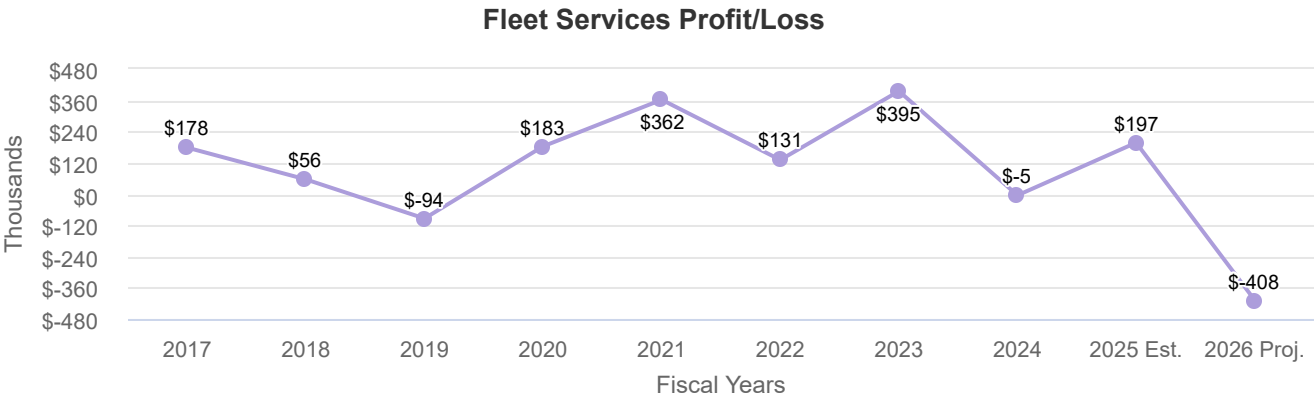
Projected revenues for FY 2025-26 which includes parking meter fees, garage fees, surface lot spaces and parking permits are \$2,115,000. Projected expenses for FY 2025-26 for personnel, operating and debt service are \$2,029,341. Projected fund balance at September 30, 2026, is \$250,697 deficit. This fund currently has an "advance outstanding" from the General Fund of \$1,132,190. Repayment will be delayed until there are sufficient revenues to support current operating and debt service. There is no loan or subsidy proposed for FY 2025-26.

Internal Service Funds

Fleet Services

This operation is responsible for the repair and maintenance of all City vehicles, with the exception of a few police vehicles, which are being serviced at a local dealership. The department operates in the most cost-effective manner and as an Internal Service Fund all costs are passed through to user departments. In addition to the repair facility, the department also operates a 24/7 fully automated fuel station on site.

Revenues for FY 2025-26 are budgeted at \$5,213,681 which is \$695,539 lower than estimated for FY 2024-25. This is primarily attributed to a one-year reduction of charges to the General Fund as a cost savings measure. Expenses for FY 2025-26 are budgeted at \$5,621,282 which is \$90,467 lower than those estimated for FY 2024-25. The estimated fund balance at September 30, 2025, is \$1,291,552. Projected fund balance at September 30, 2026, is \$883,951.



Information Technology

The Information Technology (IT) Department provides the hardware and software information systems and technologies that enable City departments to accomplish their respective missions. These systems provide department personnel with operationally relevant information, support strategic planning, promote effective resource management, enhance customer service, and facilitate internal and external communications.

Budgeted revenues are generated from internal charges to other City departments for Information Technology services. The FY 2025-26 budgeted revenues of \$6,725,000 are \$970,730 higher than those estimated for FY 2024-25. The FY 2025-26 expense budget of \$6,063,845 is an increase of \$163,772 from the FY 2024-25 estimate. This is due to the planned purchase and implementation of Enterprise Resource Planning Software. Based upon the revenues and expenses, the fund balance at September 30, 2026, is anticipated to be \$129,420.

Equipment Replacement Fund

This Internal Service Fund provides the mechanism to enable the City to replace vehicles and certain other capital assets, based on a predetermined schedule. Instead of budgeting capital purchases, departments have budgeted lease payments. The lease payments generate revenues in the fund sufficient to build a reserve for the replacement of capital assets in the future. The establishment of this fund has assisted the City in meeting future capital needs for vehicles and other capital items. For FY 2025-26 lease revenue is projected to be \$1,883,579. For FY 2025-26, replacement equipment will be purchased for the Police Department \$1,694,500, Streets and Highway \$310,000, Building Services \$200,000, Parks and Recreation \$180,000, Non-Park Maintenance \$175,000, Fleet Services \$54,000, Information Technology \$50,000. The fund balance at the end of FY 2025-26 is projected to be \$6,317,245.

Self-Insurance Funds

The purpose of the self-insurance funds is to account for the costs of the City’s five self-insurance programs. The actual fund balance for all self-insurance funds at September 30, 2024, was \$7,042,727. The fund balance is estimated to be \$4,241,356 at September 30, 2025, and \$3,241,889 at September 30, 2026, as follows:

Self-Insurance Funds	9/30/25	9/30/26
Workers Compensation	\$ 764,577	\$ 515,157
Fleet and Liability	(1,156,629)	128,172
Law Enforcement Death Benefit	594,716	4,216
Medical and Dental	3,801,599	2,470,935
Police Liability	237,093	123,409
Total	\$ 4,241,356	\$ 3,241,889

The Law Enforcement Death Benefit Fund maintains an adequate fund balance. In addition, the current rate structure is adequate and does not require modification.

The Police Liability Fund claims experience is holding steady from the previous year. It is anticipated that these expenses will remain constant in FY 2025-26.

The General and Fleet Liability insurance funds are combined. Claim and operating expenses are projected to be \$1,073,599 compared to estimated claims of \$1,164,505 for FY 2024-25. The City has been self-insured with respect to General and Fleet liability. The City continues to monitor the feasibility of procuring a fully insured policy for General and Fleet Liability.

The Workers Compensation Fund contracts with a third-party administrator (TPA) for Workers Compensation claims. Additionally, the City's employee health center is used for the first report of injuries to decrease costs paid out of the Workers Compensation self-insurance fund. For FY 2025-26 the budgeted expense for claims is \$1,919,895. Additionally, the workers' compensation rates remain the same as in the previous year and are in line with the State of Florida workers' compensation rates, which are sufficient to cover expected claims.

Beginning with FY 2006-07 the Group Medical and Dental Fund covers only active employees. Effective October 1, 2006, an Other Post-Employment Benefits (OPEB) Trust Fund was created for retirees, which will be discussed later in this document.

The City's medical plan design focuses on wellness and preventative care with the use of the wellness incentive program for outcome measures and annual Health Risk Assessments. The City's wellness measure continued throughout the benefit plan year by offering wellness programs for retirees and employees to engage in preventative and wellness programs that earn Health Reimbursement Account dollars. This wellness program paired with the Employee Health Center encourages preventative, wellness and lifestyle programs that assist in mitigating larger claim costs in the future. The City of Sarasota's Employee Health Center has an on-going operation costs of approximately \$1 million dollars per year which is shared by Group Medical and Dental, Workers' Compensation, and OPEB funds. Cost savings to the Group Medical and Dental Fund and the OPEB Trust Fund are a result of the primary care appointments and medications dispensed through the Health Center. Workers' compensation injuries being triaged through the Health Center continues to have a savings impact on the Worker's Compensation Self Insurance Fund.

Claims and operating expenses for the Group Medical and Dental Fund, which encompasses all active employees and their dependents, is projected for FY 2025-26 to be \$14,828,511 which is \$1,041,052 higher than FY 2024-25 estimated claims of \$13,787,459. This is due to the expectation that medical and dental visits have resumed post COVID-19 and are anticipated to rise in healthcare costs. The City's contribution rate coupled with the employees' contributions will be sufficient to cover all costs of the plan including the Affordable Care Act costs and fees and assist in maintaining an adequate level of fund balance in the future.

Trust Funds

Other Post Employment Benefits Trust Fund

Effective October 1, 2006, the City established an Other Post Employee Benefits (OPEB) Trust Fund for the purpose of accumulating, investing, and managing funds necessary to meet the costs of providing health, dental and life insurance to retirees and their dependents. The largest cost of the other post-employment benefits is medical, pharmacy and dental coverage.

The City provides retirees the opportunity to participate in medical (including pharmacy) and dental coverage provided by the City as outlined by Florida State Statute 112.08. The City Commission provides direction to City staff in setting and adjusting the cost charged to the retirees for these benefits. The annual cost of the City's OPEB is determined by an independent actuary. During the 2014 benefit year, City staff was tasked with recommending solutions to address the large unfunded liabilities of the OPEB Trust Fund and escalating retiree claim costs. In May 2017, the City Commission approved an alternative approach which revised the dependent premiums, provided for a Group Medicare Plan and additional benefits for pre-1993 retirees. These changes were effective in January 2019 which has had a positive budget impact for this fund. These changes are in hopes of making the plan and the fund financially sustainable for the future.

In October of 2015, the City Commission adopted Resolution No. 15R-2497, setting forth guidelines for future funding of the City's OPEB Trust Fund. This resolution, in part, resolves to follow a funding policy in which the annual budget includes an appropriation to the OPEB Trust Fund in an amount equal to the minimum actuarially determined cost as determined annually by an independent actuary. This funding policy does not usurp the authority and discretion of the City Commission to determine the amount of funds to appropriate to the OPEB Trust Fund in any given year. These contributions are neither mandated nor guaranteed.

The City has an employee Health Center, which is available for use by our retiree members in the effort to reduce both future OPEB liabilities and claims costs. In addition, pursuant to City Commission direction, this benefit will continue to be available to retirees on the City's health plan and those that choose to exit the City plan but have an existing patient relationship at the Health Center.

In FY 2025-26 it is anticipated that budgeted expenses of \$9.7 million will be \$6.1 more than budgeted revenues of \$3.6 million. Projected Fund balance at September 30, 2025, is \$55.4 million.

Defined Contribution Plan – General Employees

Effective September 7, 2011, the City of Sarasota established a Defined Contribution 401(a) Retirement Plan to benefit General Employees hired on or before December 5, 2022. Participation of these employees in the Defined Benefit Retirement Plan, as modified by the City Commission, was not allowed. Existing represented and non-represented general employees were given several options for participation in the two Retirement Plans. Option 1 was continuing in the Defined Benefit Retirement Plan, as modified by the City Commission. Option 2 was to leave their value in the Defined Benefit Retirement Plan intact and participate in the new Defined Contribution 401(a) Retirement Plan for future years of service. Option 3 was to convert their value in the Defined Benefit Retirement Plan to the new Defined Contribution 401(a) Retirement Plan and participate in the new Defined Contribution 401(a) Retirement Plan for future years of service. (Note: The City moved to the Florida Retirement System (FRS) in December of 2021. General Employees hired on or after that date are part of the FRS plan.)

As discussed during the implementation of the new Defined Contribution 401(a) Retirement Plan, the maximum City contribution would be 8 percent of a participating employee's compensation. In addition, an extra 2 percent can be budgeted for any administrative costs that would be absorbed by the City. Such expenses could include, but not be limited to, fiduciary risk consulting services, insurance, legal fees, travel, and advertising. This fund was established not only to account for both the City and employee contributions that would accrue to the employees, but also to account for the additional 2 percent which would be budgeted annually for the aforementioned administrative costs. The estimated fund balance at September 30, 2025, is \$51,943.

Revenues and expenses for FY 2025-26 are projected at \$80,000 and \$75,347 respectively, leaving a projected fund balance at September 30, 2026, of \$57,596.

FY 2025-26 Capital Improvement Plan Summary

The five-year (FY 2026-30) Capital Improvement Program (CIP) – including Utilities – for the City of Sarasota totals \$395,605,000. The \$56,324,000 Capital Improvement Plan for FY 2025-26 provides for the accomplishment of major infrastructure improvements as follows:

Environmental Preservation & Sustainability - \$23,711,000

- Seawall Replacement/Upgrades
- Bayfront Park South Shoreline Stabilization
- Stormwater Utility Projects
- Hudson Bayou North Branch Restoration
- Lido Beach Erosion Control Project
- Lido Beach Dunes and Walk overs
- Neighborhood Lighting Improvements Project
- Smart City Initiatives

Residents & Neighborhoods - \$3,812,000

- Bridge Replacement and Rehabilitation
- Street Reconstruction Program - Milling and Resurfacing
- Signalized Intersection Improvements - ADA Ramps and Pedestrian Signals
- Curb and Gutter Construction Program
- Sidewalk Construction Program
- Advanced Traffic Management System (ATMS) Project
- City Wide Traffic Calming Infrastructure
- Water Transit
- Shade Avenue Complete Street
- Newtown Sidewalk/Lighting/Landscaping Projects
- Affordable Housing

Growth & Development - \$1,992,000

- US 41 and 10Th Street Roundabout Community Aesthetic Feature
- 10Th Street and Boulevard of the Arts Complete Street
- 12th Street Complete Street
- 17th Street Complete Street
- Gillespie Avenue Improvements
- Bicycle Route Improvements
- Expansion of City Multi Modal Trail Network
- Main Street Complete Street Improvements

Operations & Administration - \$4,060,000

- Sarasota Police Department Vehicle Replacement
- Solid Waste Equipment and Vehicle Replacement

City Owned Facilities - \$4,501,000

- Facility Renovations, Replacement, and Upgrades

- One Stop Shop Building Improvements
- Additional Parking for One Stop Shop
- Van Wezel - Facility Repairs and Upgrades
- Sarasota Performing Arts Center
- Federal Building Roof Recoating Entire Roof

Parks & Recreation - \$4,085,000

- Parks and Recreation Facilities Upgrades
- The Bay Park Improvements
- Bobby Jones Nature Park
- Bobby Jones Club House
- Dr. Martin Luther King Jr. Park Improvements

Waste Water System - \$6,875,000

- Annual Sewer Main Renewal & Replacement Program 20 year program to complete
- Annual Sewer Lateral Renewal & Replacement Program 20 year program
- Annual Sewer Manhole Renewal & Replacement Program 20 year program
- Annual Collection System -Small Improvement Projects
- Annual Lift Station Renewal & Replacement Program Multiple Lift Stations
- Sustainability Upgrades LS#10, LS#16, LS #30, LS#9, LS#8, Elevate Electrical & Control Equipment
- Annual WWTP Renewal & Replacement Program
- WWTP - Comprehensive Rehabilitation Project
- Replace, Upsize and Extend Force Main from LS #1 and LS #3

Drinking Water System - \$6,043,000

- Annual Downtown Wellfield Renewal & Replacement Program Wells Redevelopment and Wellheads
- Verna Water Transmission Main Pipe Replacement Section of 30" pipe to be reconfigured
- Annual Fire Hydrant Replacement Program Replace approximately 30 hydrants per year
- Annual Distribution System Pipe Related to Development Activities
- US 41 North AC WM Replacement 14th Street to University Pkwy; Also accommodates roundabouts at University, MLK and Myrtle, 450' LF 18"; 10,900 LF 16"; 1,050 LF 8"; 3,100 LF 6"; 950 4"
- Small AC Water Main Replacement - FY 24
- Annual Water Storage Renewal & Replacement Program
- Annual Water Treatment Plant Renewal & Replacement Program
- WTP-Water Quality Treatment Improvement Project Compliance with FDEP Drinking Water Standards

Water And Sewer Vehicles - \$1,245,000

- Replace A030621 Chevrolet Express Van
- Replace A031587 Chevrolet 1500
- Replace A033777 Chevrolet 1500
- Replace A33926 Chevrolet Colorado
- Replace A033400 Chevrolet 1500
- Replace A030629 Chevrolet 3500 Utility Truck
- Replace A034342 Ford E350 TV Truck
- Replace A034427 Chevrolet 2500 Utility Truck
- Replace A034429 Chevrolet 1500
- Replace A034539 Chevrolet Equinox
- Replace A233221 Ford F550
- New Excavator



An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (A1A) running along the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The ocean is visible on both sides of the highway, with some boats in the water. The image is framed by a large teal hexagon in the foreground.

Introduction Overview

City of Sarasota: At a Glance

HISTORY and GEOGRAPHY The City of Sarasota is located in Sarasota County on the Southwest coast of Florida, and is approximately 24 square miles in area, situated on the Gulf of Mexico. Historians believe the area has been inhabited for some **15,000 years**, (first recorded on Spanish maps as Zarazote) but the modern history of the City of Sarasota has its roots in the early to mid-19th century, when pioneering families traveled **from Scotland** and the northern United States to enjoy Sarasota's welcoming climate, agricultural and fishing opportunities. Incorporated as a town in **1902**, Sarasota was re-platted in **1912** to be formally incorporated as a City.



GOVERNMENT The City's Charter provides that the City will operate under a **Commission-Manager** form of government. The Commission consists of five persons elected to four-year terms on a nonpartisan basis; two commissioners are elected 'at-large' while three are elected from defined single-member districts. Each year the Commission elects two of its members to serve as mayor and vice-mayor. The **City Charter** is periodically updated, most recently in 2022, following a community review and subsequent recommendations for changes.

ORGANIZATIONAL STRUCTURE The City Commission appoints three **Charter Officials**: the City Manager, Auditor/Clerk, and Attorney. As further delineated in the table of organization (presented in the front of this publication), **ten major departments** of the City report directly to the City Manager, who is tasked with carrying out the Commission's vision for the Community. In 1996, the City consolidated fire/rescue operations with Sarasota County. The City manages several **enterprise operations** including a water/wastewater utility, public golf course, performing arts hall, solid waste operation, and public parking facilities.

COMMUNITY APPEAL Sarasota continues to be recognized for its exceptional coastal lifestyle, cultural richness, and strong community appeal. Year after year, the city remains a standout destination for those seeking a vibrant arts scene, beautiful beaches, and a high quality of life. Sarasota is consistently praised for its walkable downtown, access to world-class healthcare, and proximity to award-winning beaches like Siesta Key. The city also remains a popular choice for retirees and families alike, offering a unique blend of small-town charm and urban amenities.

CLIMATE Temperatures are generally **tropical** on the City's gulf coast, with an average year-round temperature of 73 degrees. Rainfall averages just over 53 inches per year, with heavier rainfalls expected during the summer. The **mild climate** results from the proximity to the Gulf of Mexico and the prevailing tropical weather patterns.

Month:	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year
Average high °F	71	74	78	82	87	89	90	91	89	85	79	74	83
Average low °F	52	55	59	63	68	74	75	75	74	68	61	55	63
Rain in Inches	2.3	2.5	2.8	2.4	3.2	7.7	8.2	8.7	7.8	3.3	1.9	2	53
No. of Rain Days	4	3	4	3	4	10	12	14	10	4	3	3	79

HEALTH CARE The largest employer in Sarasota County and second largest acute care public hospital in Florida is in the City of Sarasota. **Sarasota Memorial Hospital** continues to lead the region in quality and safety, earning a 5-star rating for overall quality from the federal government. The 897-bed facility is staffed by more than 10,000 staff members, and more than 700 volunteers. SMH.com



TRANSPORTATION The City is served by interstate highway, interstate bus transportation, and an international airport. Two U.S. highways - U.S. 41 (known as Tamiami Trail) and U.S. 301 (identified within City limits as Washington Boulevard) traverse the City boundaries. **The Sarasota Bradenton International Airport** serves over 4.1 million passengers per year with flights provided by major domestic and commuter airlines. **Two seaports** are located within an hour's drive of the City: **The Port of Tampa** (the largest and most diversified seaport in Florida), and **Port Manatee**, (the closest U.S. deep-water seaport to the Panama Canal), which has an on-site railroad which connects cargo to national rail lines.

RECREATION The City's recreational setting appeals to persons of all ages. The City's waterfront and beachfront includes Siesta and Lido Beach, which also offers an Olympic-sized public pool for year-round use. Popular Payne Park (often referred to as Sarasota's 'Central Park') is a destination for bikers, joggers and families; especially children wanting to enjoy the Circus Park playground or the public skate park. Payne Park is only one of sixty (60) public park facilities owned by the City of Sarasota. The **Robert L. Taylor Community Complex** offers residents and visitors use of an affordable recreational facility, full of amenities inside and out: athletic field, volleyball and basketball courts, swimming pool, performance spaces, dance studios – the Community Complex is a regional haven for multi-county community activities. The **Arlington Park and Aquatic Complex** offers residents and visitors a 50-meter lap pool, 25-yard instructional pool, outdoor basketball courts, tennis courts, playground, outdoor fitness gym, ½-mile walking trail, and dog park. The new **Legacy Trail** was recently completed, spanning from Payne Park 18.5 miles south to the city of Venice. Allowing the residents of both cities to walk, run, or ride between the two safely.

TOURISM Sarasota is a major resort area that hosts over one million tourists from all over the world each year. What is consistently a top 3 beach number #1 beach in North America so close by (TripAdvisor & US News - Travel), Sarasota is fortunate to have the northern portion of Siesta Key included in its city limits. Tourism revenue contributes significantly to the stability of the local economy. The tourist accommodations (including restaurants, hotels and motels, travel facilities, recreation, entertainment, and other tourism services), constitutes a major source of employment in the City and the surrounding area.



CULTURAL ACTIVITIES The City of Sarasota is a cosmopolitan community, offering a wide variety of cultural entertainment. There are six professional theatres, an opera company, a ballet company, a symphony orchestra and more than 30 museums/art galleries. The **Van Wezel Performing Arts Hall**, built and managed by the City of Sarasota, hosts internationally renowned theatre, ballet, and musical groups.



Sarasota High School renovation completed in 2015

EDUCATION K-12: The School Board of Sarasota County (the second largest employer in Sarasota) provides a countywide public-school system for over 45,000 students in grades PK, K-12 with a student-teacher ratio of 15 to 1. The school system's students consistently score above national averages in the American College Testing Program and on the Scholastic Aptitude Tests. Sarasota County Schools has been ranked the #2 Best School District in Florida by *Niche*.

SARASOTA IN MOTION Scooter and Bike Share:

The City of Sarasota has partnered with Veo to roll-out a system to rent 350-400 scooters or 50-75 bikes to commute around the city while decreasing the amount of automobile traffic in the City. The introduction of these rentable vehicles is a push towards a more eco friendly form of transportation, while still being a quick and efficient way to commute around the city.





Bay Runner Trolley: The City of Sarasota has implemented a complimentary trolley service between downtown and Lido Beach with stops in St Armands Circle. The free open-air trolley service operates between downtown and the barrier islands with 12 pre-determined stops approximately 3-2 blocks apart in pedestrian areas along Main Street, St. Armands Circle, and Lido pavilion. The goal of the Bay Runner is to help alleviate traffic congestion between downtown Sarasota and the barrier island by offering an easy, hassle-free alternative to an automobile.

THE ARTS The City of Sarasota Public Art Program enhances the city's cultural landscape by integrating high-quality, accessible art into public spaces, guided by the Public Art Plan (adopted in August 2023). Funded entirely through Developer Public Art fees, the program supports installations, murals, and sculptures that celebrate creativity and foster engagement between artists and the community. A standout example is **Poly by Hou de Sousa**, installed at the US 41 and 14th Street Roundabout in January 2025 as part of the City's award-winning "Art in the Roundabouts" initiative.



Demographics

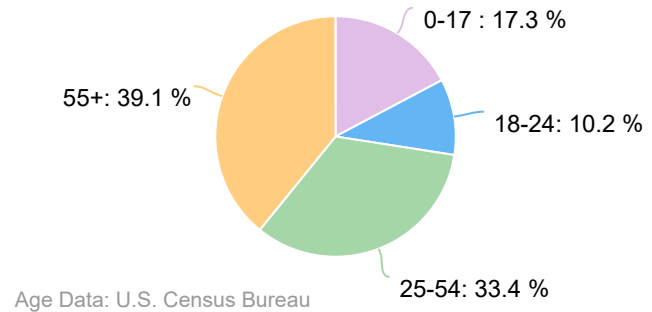
Population:

Year	State of Florida	Sarasota County	City of Sarasota
2025	23,379,261	487,640	58,279
2024	23,014,551	479,027	57,943
2023	22,634,867	464,218	57,005
2022	22,176,131	452,373	56,489
2021	21,802,278	441,502	55,386
2020	21,596,068	438,816	57,683
2015	19,815,183	392,090	52,905
2010	18,801,310	379,448	51,917
2000	15,982,378	325,957	52,715
1990	12,937,926	277,776	50,961
1980	9,746,324	202,251	48,868
1970	6,789,443	120,413	40,237
1960	4,951,560	76,895	34,083

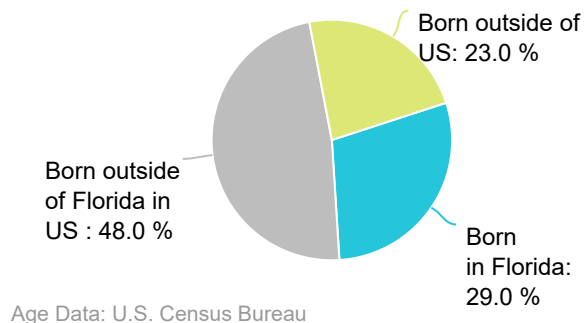
1960-2010 Data: U.S. Census Bureau

2011-2025 Data: State of Florida EDR (Estimates as of April 1 of the year shown)

Age of City Residents:



Origins of City Residents:



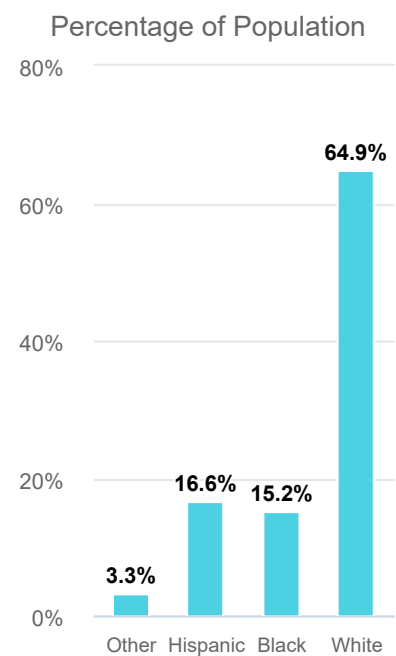
Personal Income and Unemployment Rate

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2024	57,943	\$ 4,934,252,051	\$ 85,157	3.80%
2023	57,005	\$ 4,790,415,175	\$ 84,035	2.30%
2022	56,489	\$ 3,918,980,864	\$ 69,376	2.60%
2021	55,386	\$ 3,925,555,920	\$ 70,884	3.70%
2020	57,683	\$ 3,857,723,674	\$ 66,878	5.2 %
2019	56,692	\$ 3,677,496,656	\$ 64,868	2.8 %
2018	55,832	\$ 3,434,952,136	\$ 61,523	2.9 %
2017	54,641	\$ 3,224,529,333	\$ 59,013	3.3 %
2016	53,865	\$ 3,039,548,085	\$ 56,429	4.7 %
2015	52,905	\$ 2,864,647,035	\$ 54,147	5.10 %
2014	52,584	\$ 2,979,462,024	\$ 56,661	5.4 %
2013	52,689	\$ 2,920,129,758	\$ 55,422	6.8 %
2012	52,517	\$ 2,874,623,029	\$ 54,737	8.7 %

Source: 2024 PAFR, City of Sarasota

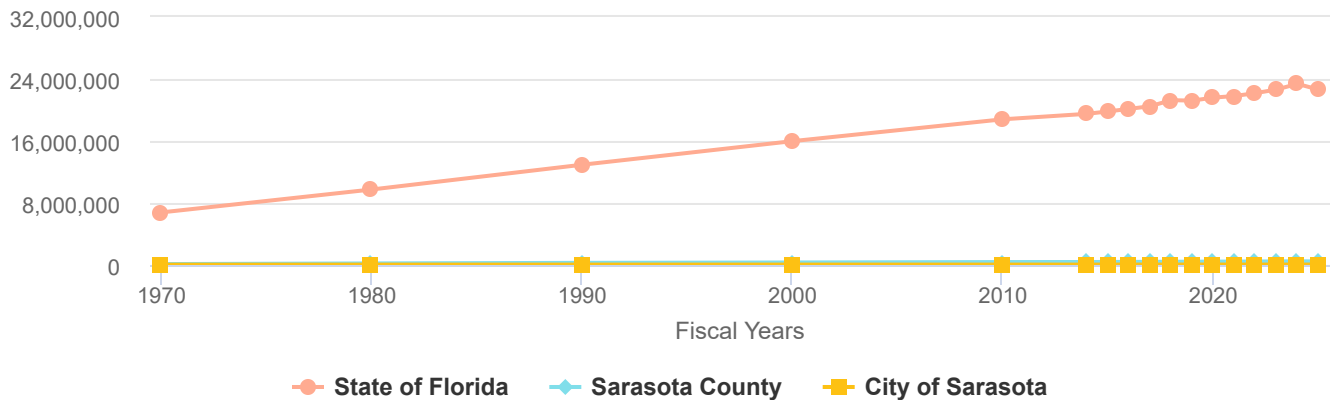
**Data not available at this time

Race



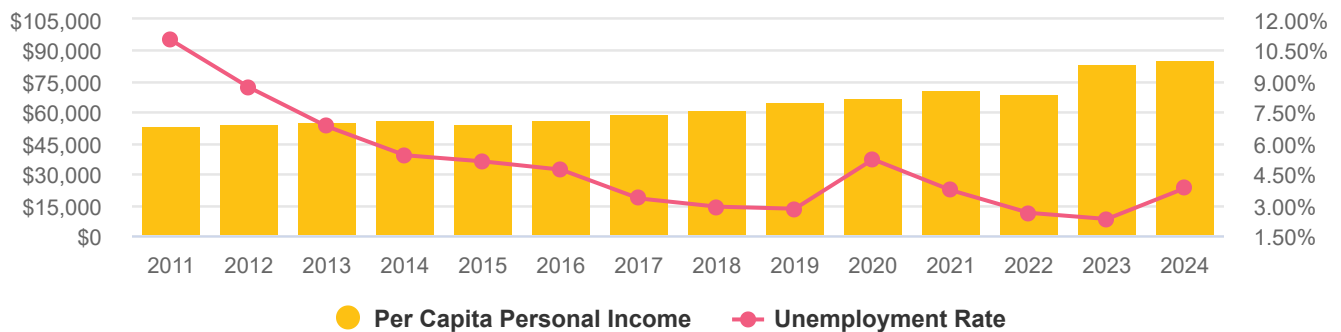
Race Data: U.S. Census Bureau

Population: City, County, and State of Florida



The population comparison above depicts the City's population growth has held at a steady pace of .25% of the total State of Florida's population since 2020. Sarasota County has also held a steady pace of 2.0% of the States total population. Overall, the City's population has increased by 18,042 since 1970.

City of Sarasota Per Capita Personal Income



The chart above illustrates the relationship between unemployment rates and per capita personal income. The record high unemployment in 2009 (12.3%) has the least per capita income at \$50,100. The lower per capita income within the City of Sarasota indicates the less resources the City receives to provide services at the level our citizens expect and deserve. Although 2020 has a substantial increase in unemployment rate compared to 2019 (2.4%), the per capita income actually increased by \$2,010. The rate and per capita income stabilize in 2021. The proceeding table shows detailed labor and income data from the U.S. Department of Labor.

Economy - Sarasota County

Year	Personal Income Per Capita	Total Labor Force	% Unemployed
2024	\$ 85,157	205,942	3.80%
2023	\$ 84,035	203,971	2.30%
2022	\$ 69,376	201,690	2.60%
2021	\$ 70,884	195,828	3.70%
2020	\$ 66,878	173,280	5.20%
2019	\$ 64,868	185,447	2.80%
2018	\$ 61,523	185,232	2.90%
2017	\$ 59,013	185,793	3.40%
2016	\$ 56,429	182,817	4.60%
2015	\$ 54,147	178,877	4.50%
2014	\$ 56,661	175,354	5.20%
2013	\$ 55,422	170,814	6.50%
2012	\$ 54,737	166,427	8.00%
2011	\$ 53,769	162,993	9.60%
2010	\$ 51,760	161,109	10.70%
2009	\$ 50,100	161,633	11.20%

Income Data: B.E.A., Dept. of Commerce, Labor Data: U.S. Dept of Labor, B.L.S.

Top Ten Employers	Full Time
SMH Health Care Inc.	10,597
School Board of Sarasota County	6,445
Publix Super Markets, Inc.	4,620
Sarasota County Government	2,812
PGT Innvoations	2,615
Wal-Mart	1,442
City of North Port	900
City of Sarasota	875
Target	636
Lowe's Home Centers	555

Source: US Bureau of Labor Statistics

City of Sarasota

Value of City Construction Permitted

Year	Total	Residential	Commercial
2024	\$ 935,956,516	\$ 214,093,701	\$ 721,862,815
2023	\$ 539,603,965	\$ 213,911,623	\$ 325,692,341
2022	\$ 619,843,123	\$ 170,245,208	\$ 449,597,915
2021	\$ 429,437,452	\$ 169,269,204	\$ 260,168,248
2020	\$ 267,090,994	\$ 133,936,662	\$ 133,154,332
2019	\$ 514,247,133	\$ 105,589,290	\$ 408,657,843
2018	\$ 396,175,477	\$ 105,479,817	\$ 290,695,659
2017	\$ 251,266,805	\$ 117,076,136	\$ 134,190,668
2016	\$ 446,205,165	\$ 332,076,994	\$ 114,128,171
2015	\$ 305,533,448	\$ 105,703,595	\$ 199,829,853
2014	\$ 362,106,377	\$ 83,115,656	\$ 278,990,721
2013	\$ 127,602,009	\$ 61,788,621	\$ 65,813,388
2012	\$ 110,890,149	\$ 48,445,075	\$ 62,445,074
2011	\$ 188,504,713	\$ 90,452,719	\$ 98,051,994
2010	\$ 166,342,807	\$ 47,437,471	\$ 118,905,336
2009	\$ 131,557,500	\$ 48,061,451	\$ 83,496,049
2008	\$ 213,346,581	\$ 66,629,582	\$ 146,716,999
2007	\$ 137,933,352	\$ 63,891,036	\$ 74,042,316
2006	\$ 152,100,667	\$ 74,967,784	\$ 77,132,883
2005	\$ 246,438,905	\$ 170,361,903	\$ 76,077,002
2004	\$ 377,507,931	\$ 280,634,806	\$ 96,873,125

Construction Permit Data provided by City of Sarasota Development Services Dept

Property Owner Top Ten Provided by Sarasota County PA

2024 Property Owners: Top 10 Assessed Value	2024 Value
BPOZ 1991 MAIN LLC	\$162.3 M
ASHFORD SARASOTA LP	\$118.4 M
LMC SARASOTA QUAY HOLDINGS LLC	\$74.9 M
PLYMOUTH HARBOR INC	\$74.7 M
TIITF/FSU RINGLING CENTER CULTURAL ARTS	\$71.1 M
NORTHLAND ROSEMARY LLC	\$70.1M
DESOTA APARTMENTS PROPERTY OWNER LLC	\$69.5M
ROSALYNE HOLDINGS LLC	\$57.0M
ST ARCOS LLC	\$55.2M
LOGAN ACQUISITIONS CORP	\$52.1 M

Property Owner Top Ten Provided by Sarasota County PA

Government Services (Annual values)

City-Owned Street Lights	3,629
Residential Streets	232 miles
Traffic Signals	93
City Employees FT/PT	803/129
Sworn Police Officers	190
Full Time Civilian Staff	63
Total Calls for Service	76,481
Avg Response: All Calls	5.4 minutes
Public Sculptures Displayed	101

Water Lines	295 miles
Max. Capacity daily treatment	12 M gallons
H2O Service connections	20,004
Daily Sewage Treated	7.25 M gallons
Water Collection Wells	53
Storm Sewer	68 miles
Sanitary Sewer	210 miles
Refuse Collected	53,123 tons
City Parks Maintained	62



Financial Control: Tax Structure

AD VALOREM MILLAGE RATE: The City of Sarasota is only one of several taxing authorities for which property owners are assessed property taxes. Each year, the Sarasota County Property Appraiser's Office determines the "assessed value" of each parcel in the county. Parcel owners subsequently receive two notices – the "Notice of Proposed Taxes", or "TRIM notice", and the "Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments". The first notice is designed to inform property owners of the proposed millage rates, assessment amounts and exemptions, if any, that each taxing authority proposes to levy, plus the time and location of public hearings required to be conducted by each authority. The second notice is the actual amount of taxes that the property owner is liable for. The table below illustrates the millage rates and amount of taxes based on the average taxable value, as determined by the Sarasota County Property Appraiser. The City of Sarasota's portion of the total ad valorem tax bill in 2024 was 22.9%, the County was 36.1% and School District 41.0%.

Tax Year	City of Sarasota			Overlapping Rates ⁽¹⁾		Total City & Overlapping Rates	Averages	
	Operating Millage	Debt Service Millage	Total City Millage	County Millage ⁽²⁾	School District		Taxable Value ⁽³⁾	Amount Taxes
2017	3.1728	0.2745	3.4473	5.4457	7.2090	16.1020	\$ 278,662	\$ 4,479
2018	3.2632	0.2518	3.5150	5.4281	7.0030	15.9461	\$ 302,676	\$ 4,826
2019	3.2632	0.2339	3.4971	5.4546	6.9430	15.8947	\$ 319,958	\$ 5,104
2020	3.2632	0.2234	3.4866	5.4683	6.9750	15.9299	\$ 336,976	\$ 5,368
2021	3.1372	0.2100	3.3472	5.4510	6.7090	15.5072	\$ 367,470	\$ 5,698
2022	3.0000	0.1782	3.1782	5.4137	6.2720	14.8639	\$ 368,320	\$ 5,475
2023	3.0000	0.1580	3.1580	5.3838	6.1800	14.7218	\$ 369,102	\$ 5,434
2024	3.0000	0.1436	3.1436	5.3479	6.1310	14.6225	\$ 500,294	\$ 7,365
2025	3.2730	0.1348	3.4078	5.3787	6.0950	14.8815	\$ 410,044	\$ 6,102

⁽¹⁾ Represent the millage paid by City of Sarasota property owners because they are also located within Sarasota County.

⁽²⁾ Includes General Revenue, Mosquito Control, Sarasota Memorial Hospital, West Coast Inland Navigation District, Southwest Florida Water Management District, Bond Debt Service, Legacy Trail Debt Service, and Emergency Medical Services.

⁽³⁾ Average Taxable Value is the average of the citywide taxable values of all single-family homes (attached and detached).

TAXABLE PROPERTY: The table below lists the assessed and taxable value of property in the City of Sarasota for the last ten years (in thousands), as provided by the Sarasota County Property Appraiser.

Fiscal Year	Real Property			Personal Property	Less: Tax-Exempt Property	Total Taxable Value
	Residential Property	Commercial Property	Industrial Property			
2015	\$ 7,212,002	\$ 1,821,652	\$ 1,860,914	\$ 441,444	\$ 3,740,534	\$ 7,595,478
2016	\$ 7,996,671	\$ 1,963,939	\$ 2,051,587	\$ 474,285	\$ 4,378,328	\$ 8,108,154
2017	\$ 8,818,572	\$ 2,215,837	\$ 2,247,349	\$ 488,201	\$ 4,972,920	\$ 8,797,039
2018	\$ 9,547,594	\$ 2,382,464	\$ 2,305,327	\$ 553,264	\$ 5,123,221	\$ 9,665,428
2019	\$ 10,189,373	\$ 2,543,867	\$ 2,466,794	\$ 596,366	\$ 5,298,934	\$ 10,497,466
2020	\$ 10,661,123	\$ 2,640,927	\$ 2,546,554	\$ 545,397	\$ 5,156,816	\$ 11,237,185
2021	\$ 11,039,793	\$ 2,579,581	\$ 2,520,322	\$ 586,880	\$ 4,898,590	\$ 11,827,986
2022	\$ 12,185,411	\$ 2,551,173	\$ 2,529,222	\$ 579,381	\$ 5,388,469	\$ 12,456,718
2023	\$ 17,684,785	\$ 3,124,803	\$ 2,885,010	\$ 591,808	\$ 9,544,506	\$ 14,741,900
2024	\$ 20,005,394	\$ 3,620,540	\$ 3,105,853	\$ 666,037	\$ 10,703,041	\$ 16,694,783

TAXABLE PROPERTY (Continued) The Sarasota County Tax Collector collects property taxes on behalf of each taxing authority within the county boundaries. By May 31 of each year for which taxes are levied, all taxes have been collected and remitted to the taxing authorities. Delinquent taxes are raised by public auction or tax certificates and the proceeds are remitted to the appropriate taxing authority shortly after the certificates are sold. Because of this arrangement there are no material unremitted tax revenues for each fiscal year on September 30. The major dates in this process are:

- July 1 - Assessment roll validated
- September 21 - City Millage resolution approved
- October 1 - Beginning of City's fiscal year for which tax is to be levied
- November 1 - Tax bills mailed to property owners
- March 31 - Property taxes due
- April 1 - Taxes delinquent
- May 31 - Tax certificates sold by the County Tax Collector

OTHER TAX RATES Additional tax rates that can affect Sarasota residents and business owners are as follows:

- 6% Utilities Franchise Tax
- 10% Utilities Excise Tax
- 7% Sales Tax

FINANCIAL STRUCTURE The accounting of the operations of the City are organized based on fund and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used in accounting for the financial operations of the City. The specific funds that are subject to appropriation in the annual budget are enumerated below. In addition to these funds, other funds are included in the audited financial statements. These other funds are those that are either appropriated as revenues are collected (i.e., bond proceeds or grant agreements) or that the City Commission requires specific appropriation. For budgeting, Major funds shown below are designated as such based on the prior year audited financial statements.

Governmental Funds

General Fund - (Major) The General Fund is used to account for all governmental functions not required to be recorded separately by laws or governmental policy. Most of the essential governmental services such as public safety, transportation, recreation, landscape maintenance, neighborhood services and general administration are provided by the General Fund.

Special Revenue Funds Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds include the:

The Bay Tax Incremental Financing Fund – To account for the revenue collected and expenditures incurred within the Bay Park Improvement District.

Golden Gate Point Streetscape Special District Fund – To account for the revenue derived from the levy of millage on property made up of all parcels of real property located on Golden Gate Point. The district is based on state and local law that permits property owners and merchants to band together to use the City's tax collection powers to "assess" themselves. The taxes are collected by the City and returned in their entirety to the district to be used to construct and maintain enhancements and improvements within the public rights of way on Golden Gate Point.

Downtown Improvement District (DID) Fund – To account for the revenue derived from the levy of millage on non-residential property located within the Downtown Core of the City of Sarasota. The DID has a variety of goals, powers and authority granted by ordinance to improve the Downtown Core of the City of Sarasota and is governed by a board appointed by the City Commission consisting of five non-residential property owners within the District subject to the ad valorem taxation.

Building Services Fund – To track and account for residential and commercial building permitting and inspection services provided to the development community. Specifically, these activities are accounted for in this fund so that its revenues will only support the permitting and inspection activities.

Development Application System Fund – To account for funds collected and expenditures incurred in the review and approval of development applications. The City determined that the most practical method of defraying the costs of development review functions was through a schedule of fees based upon the type of development.

Penny Sales Tax (1999-2009) Fund – To account for revenue received from the continuation of the existing one percent sales surtax approved by the voters of Sarasota County on November 4, 1997, for a period of ten years beginning September 1, 1999.

Penny Sales Tax (2009-2024) Fund – (Major) To account for the revenue received from the continuation of the existing one percent sales surtax approved by the voters of Sarasota County on November 6, 2007 for a period of fifteen years beginning September 1, 2009.

Penny Sales Tax (2025-2039) Fund – (Major) To account for the revenue received from the continuation of the existing one percent sales surtax approved by the voters of Sarasota County on November 6, 2023 for a period of fifteen years beginning December 1, 2024.

Housing and Community Dev. Fund – (Major) To account for revenue received from the Department of Housing and Urban Development and certain other designated revenues to be used for housing initiatives and public works improvements.

Multi-Modal Transportation Impact Fee – To account for revenue received from the Multi-Modal Transportation Impact Fee implemented by ordinance No. 14-5090 adopted by the City Commission. The proceeds of this fee are to be used solely for the purpose of acquisition, expansion, and development of the public facilities of the City's transportation system, identified in the Capital Improvement Plan.

Gas Tax Fund – To account for the revenue received from the levy of seven cents on every gallon of motor fuel and special fuel sold in Sarasota County. In accordance with Florida State Statute 336.025, gas tax monies must be used exclusively for transportation expenditures.

Local Option Fuel Tax Fund – To account for revenue received from a \$0.05 per gallon local option fuel tax implemented by ordinance No. 2000-029 effective January 1, 2001, pursuant to Section 36.025(1)(b) 3, Florida Statutes. The fuel tax can only be used for Capital Projects that are part of a Capital Improvement Element (CIE) of an Adopted Comprehensive Plan. The Statute states that "expenditures for the construction of new roads or the reconstruction or resurfacing of existing paved roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan". This fuel tax cannot fund routine maintenance of roads. An inter-local agreement, signed by the City of Sarasota on June 12, 2000, and Sarasota County on June 13, 2000, sets the allocation formula for the revenue, between the Cities and the unincorporated area of Sarasota County based on the ratio of population.

Community Redevelopment Agency Fund – (Major) To account for the tax increment revenues received by the Community Redevelopment Agency based on the land areas within the City where development and redevelopment are critical to growth.

Economic Development Fund – To account for the revenues and expenditures associated with facilitating economic and physical improvements in the City as implemented by resolution No. 17R-2668. Revenue in this fund is provided by Local Business Tax receipts.

Tourist Development Tax Fund – To account for the City's portion of revenue from a three percent Tourist Development Tax, approved at two percent by the electors of Sarasota County effective November 1, 1988, and raised to three percent effective April 1, 1997. It is the City's policy to use its allocation of funds for beach management, restoration, and preservation, for the stimulation and growth of performing and visual Arts and to promote activities that will attract tourism.

Citizens with Disabilities Fund – To account for the revenue received from the \$250 fine imposed by Section 33-167 of the Code of the City of Sarasota for illegal parking in parking spaces designated for disabled persons.

Public Art Fund – To account for all revenues and expenditures to acquire and maintain public art in the City as per ordinance 17-5208.

Stadium Grant Fund – To account for the monthly grant receipts received from the Florida Department of Revenue for Pro Sports payments for a Facility for Retained Spring Training. The grant revenue is used to fund the debt service on the 2022 Refunding Revenue Bond.

Tree Replacement Fund – To account for the revenue received from the fees and charges applicable to the issuance of tree removal permits implemented by resolution No. 16R-2560. Proceeds to be used to fund a city tree inventory and other urban canopy protection programs.

Debt Service Funds Debt Service Funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. Debt Service Funds include the:

2015 G.O. Bonds – To account for the accumulation of resources for the payment of principal and interest on the 2015 General Obligation Refunding Bonds issued to advance refund 2007 General Obligation Bonds maturing on or after 7/1/2018.

Golden Gate Streetscape Refunding G.O. Bonds – To account for the accumulation of resources for the payment of principal and interest towards the 2016 Refunding General Obligation Bonds issued to advance refund the 2008 G.O. Bonds maturing after Nov 1, 2016.

2009 Build America Bonds – To account for the accumulation of resources for the payment of principal and interest on the funds borrowed for acquisition of land abutting Payne Park, construction of portions of the Palm Avenue Public Parking garage and construction of the Robert L. Taylor Community Complex.

2020 Sales Tax Payments Refunding Revenue Bonds – To account for funds received for the purpose of financing a portion of the cost of the reconstruction of the Ed Smith Stadium Complex. This is a refunding of the 2010 Build America Bond issue.

Glen Oaks Assessment – To account for the accumulation of resources for the payment of principal and interest on funds borrowed to construct a wall for the Glen Oaks development.

2022 One Stop Shop Bank Loan – To account for the accumulation of resources for the payment of principal and interest on funds borrowed to construct a new governmental building for the building department as well as other departments such as Planning, Utility Billing, and Development Services.

2023 Special Obligation Bonds – To account for the accumulation of resources for the payment of principal and interest on funds borrowed for the Bay Front Park Improvements.

Capital Project Funds Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). Project length budgets are adopted for these funds therefore annual budgets are not adopted.

Proprietary Funds

Enterprise Funds Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise Funds include:

Water and Sewer Funds – (Major) To account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in these funds, including administration, operations, maintenance, financing and related debt service and billing and collection.

Bobby Jones Golf Course Fund – To account for the revenues and expenses of operating a municipal golf course.

Van Wezel Performing Arts Hall Fund – (Major) To account for revenues and expenses of a cultural center which provides a wide variety of entertainment including theater, dance, and musical performances.

Van Wezel Equipment Surcharge Fund – To account for the necessary replacement of equipment or major repairs for the Van Wezel facility. The surcharge is levied at the rate of \$2.00 per ticket sold.

Solid Waste Management Fund – (Major) To account for the provision of sanitation services to the residents and businesses of the City.

Parking Management Fund – To account for the operations of the City's on-street parking, surface parking lots and parking garages.

St. Armand's Paid Parking Area Funds – To account for revenues generated by paid parking in the St. Armand's area and the debt service associated with the construction of a public parking garage located on St. Armand's Circle.

Internal Service Funds Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. Internal Service Funds include:

Fleet Services Fund – To account for the costs of operating a maintenance facility used to service all City motor vehicles, including heavy equipment trucks and Police vehicles.

Information Technology Fund – To account for the costs of operating an information technology department used by other City departments.

Equipment Replacement Fund – To account for the capital funding and costs for replacing motor vehicles and other equipment

Self-Insurance Fund – To account for the costs of operating self-insurance programs which include group medical and dental; worker's compensation; fleet, police, and general liability; and law enforcement death benefits.

Fiduciary Funds

Trust Funds Trust funds are used to account for assets held by the government in a trustee capacity. They are accounted for in essentially the same manner as enterprise funds since capital maintenance is critical. Trust Funds include:

Other Post-Employment Benefits Trust Fund –To account for the costs of providing medical, prescription and dental coverage, extended life insurance coverage and benefits under the Employee Assistance Program available to current and future retirees and their dependents.

Defined Contribution Plan - General Employees – To account for both the City and employee contributions that would accrue to the employees as well as to account for the additional 2 percent City contribution that is budgeted annually for administrative costs.

Basis of Financial Accounting

Governmental Funds are accounted for in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis, with revenues recorded when measurable and available, and expenditures recorded when the services or goods are received, and the liabilities incurred.

All proprietary funds are accounted for in accordance with generally accepted accounting principles (GAAP) using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Revenue received from the advance sale of tickets and rental at the Van Wezel Performing Arts Hall, prepaid memberships and locker rentals at Bobby Jones Golf Course, and advance collection fees by the Water and Sewer Fund are deferred until earned.

Basis of Budgetary Accounting

The annual budgets for the Governmental Funds are prepared and monitored in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis of accounting. By reference to the above basis of financial accounting, the basis of budgetary accounting and financial accounting are identical.

The annual budgets for Proprietary Funds are prepared and monitored in accordance with generally accepted accounting principles (GAAP) using the full accrual basis of accounting with certain modifications. These budgetary basis of accounting modifications, which are reconciling items from the above basis of financial accounting, are:

1. Expenditures for principal payments on outstanding debt are budgeted as expenses.
2. Expenditures for capitalizable fixed assets are budgeted as expenses.
3. Depreciation expense is not a budgeted expense.

Budgetary Control

THE FINANCIAL PLAN (BUDGET) This document will represent a multi-faceted financial plan for the City of Sarasota for the fiscal year from October 1, 2015 to September 30, 2018. The document serves as a statement of policy, a financial plan, an operations guide and a communications device. The financial plan is based upon the projection of revenues and the allocation of these resources to expenditures that optimally achieve the City Commission's Strategic Goals.

STRUCTURE The budget is structured consistently with the financial structure that was previously discussed. More specifically, different fund types are used to account for certain resources. Each fund is broken down by department and further by object of the expenditure and project, if applicable. In addition, expenditures are organized by major sections or functions that are the underlying purpose of the expenditures.

Functions include:

- General Government
- Public Safety
- Physical Environment
- Cultural and Recreation
- Transportation
- Economic Environment
- Human Services

The functions listed can exist in all accounting funds including the General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds.

CAPITAL IMPROVEMENT PLAN The City's five-year Capital Improvement Plan (CIP) is included in this document. The CIP details projects or items having a useful life greater than five years and meeting one of the following criteria:

1. Level of Service Project as required by the 1985 Growth Management Act,
2. Real property acquisition,
3. Construction of new facilities or addition to existing facilities costing a minimum of \$50,000,
4. Remodeling/repair of the interior/exterior of any facility exceeding \$50,000,
5. New infrastructure project (defined as road, bridge, traffic signal system, street lighting system, information technology system, water distribution system, storm drainage system, or sewer system) costing a minimum of \$50,000,
6. Repair to existing infrastructure costing a minimum of \$50,000,
7. New vehicles and equipment having a singular cost in excess of \$50,000.

The CIP details the necessary capital outlays by year and the sources of funding for these outlays by year; by project, by project type and in total. In addition, an individual project may affect the operating budget either currently or in the future.

For example, the construction of a new facility may require not only increased debt service charges to finance the construction but will also require additional expenditures in the operating budget. This may increase property taxes or user fees. Ongoing costs, like these, are specifically identified by each project and in total in the CIP.

The CIP is developed during, and as an integral part of, the annual budget process. Consistency with the City's Comprehensive Plan is assured by the involvement of both the Development Services Department and the Planning Board.

During the budget cycle, each department head receives a copy of the CIP as adopted during the preceding budget year. Each department is requested to review the CIP and to inform the budget office of any modifications or additions that are necessary. The CIP Priority Evaluation Committee numerically ranks each project by evaluating and prioritizing each CIP request. Projects are evaluated in eight categories focusing on not only financial considerations, but also other factors

including the impact on quality of life and compatibility with adopted plans such as the City Comprehensive Plan and the Citywide Priorities established by the City Commission. The prioritized CIP requests are reviewed by the City Manager and then forwarded to the Department of Financial Administration for the determination of available funding.

SERVICE LEVEL BUDGETING The Current Service Level / Continuation Budget reflects all costs necessary to maintain City services at the same level as approved in the prior year. This would include additional costs or personnel necessary to maintain that level of service. Any new or expanded services would initially be requested through a budget request designated as an Issue. Issues that can be funded by existing revenues, are considered necessary by the City Manager, and are consistent with established policy are incorporated into the departmental budget as part of the continuing budget (Request column in the individual departmental/cost center budgets). Issues that require City Commission action regarding a change in policy or a source of funding are reflected in the Issue column in the individual departmental/cost center budgets. A description of each Issue is presented in this document within the Fund Section to which the respective Issue would make a financial impact. The basic unit of budgeting is at the department/function level. Department budgets are further delineated to specific service units or cost centers.

DEVELOPING THE BUDGET Prior to September 1, the City Manager submits to the City Commission the proposed budget for the fiscal year beginning October 1. After conceptual approval by the Commission, two public hearings are held to get input from the Public. After these hearings, but prior to October 1, the budget is enacted by resolution. To exhibit this process in more detail, the budget calendar can be found at the beginning of this document on page 16.

BUDGET AMENDMENTS Although during the year budgetary control is maintained at the line item or object of expenditure level, the legal level of control is maintained at the fund level. Amendments to the budget can be either a transfer or an increase. Any transfer of budgeted funds between line items within the same department, can be accomplished with the appropriate administrative approval. A transfer of budgeted funds between two departments or any budget/appropriation request that increases the budgeted level of expenditures for a budgeted fund must be approved by the City Commission with a Resolution. Pursuant to Florida Statutes, budget amendments must be adopted in the same manner as the original budget.

Assurances are made that individual departments do not exceed their fiscal year appropriations through a computerized budget monitoring system.

ANNUAL AND PROJECT LENGTH BUDGETS The annual budget includes an original appropriation resolution, a budget adjustment for encumbrances outstanding at the end of the previous year and other budget amendments adopted by the City Commission. Unexpended appropriations for these funds lapse at the end of each fiscal year. Project length budgets are adopted for the Capital Project Funds and are generally adopted at the time the applicable financing is obtained. Appropriations in these funds remain open and carry over to succeeding years until planned expenditures are made, or until they are amended or canceled. Because these funds involve multi-year projects, comparison on an annual basis does not provide meaningful information.

Financial Structure-Budgeted Funds by Name and Account Group

Fund Name (Alphabetical)	Governmental Funds			Business-Type Funds		Fiduciary Fund
	General Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Trust Funds
2009 Build America Bond Fund			Non-Major			
2015 G.O. Bond Fund			Non-Major			
2016 Golden Gate Refunding G.O. Bond Fund			Non-Major			
2020 Sales Tax Refunding Revenue Bond Fund			Non-Major			
Building Services Fund		Major				
Citizens with Disabilities Fund		Non-Major				
Community Redevelopment Agency		Component Unit				
Defined Contribution Plan General Employees Fund						Non-Major
Development Application System Fund		Non-Major				
Downtown Improvement District		Component Unit				
Economic Development Fund		Non-Major				
Equipment Replacement Fund					Non-Major	
Gas Tax Fund		Non-Major				
General & Fleet Liability Self Insurance Fund					Non-Major	
General Fund	Major					
Glen Oaks Special Assessment Fund			Non-Major			
Golden Gate Point Special District		Component Unit				
Group Medical & Dental Self Insurance Fund					Non-Major	
Information Technology Fund					Non-Major	
Law Enforcement Death Benefit Self Insurance Fund					Non-Major	
Law Enforcement Liability Insurance fund					Non-Major	
Life & Long Term Disability Insurance Fund					Non-Major	
Local Option Fuel Tax Fund (LOFT)		Non-Major				
Multi-Modal Transportation Impact Fee Fund		Non-Major				
Other Post Employment Benefits Trust Fund						Non-Major
Parking Management Fund				Major		
Penny Sales Tax (1989-1999) Fund		Non-Major				
Penny Sales Tax (1999-2009) Fund		Non-Major				
Penny Sales Tax (2009-2024) Fund		Major				
Public Art Fund		Non-Major				
Sewer Revenue Fund				Major		
Solid Waste Management Fund				Major		
St Armand Paid Parking Area Fund				Non-Major		
St Armands Business Improvement District		Expired				
St Armands Paid Parking Debt Service 2017A Fund				Non-Major		
St Armands Paid Parking Debt Service 2017B Fund				Non-Major		
Stadium Grant Fund		Non-Major				
Tourist Development Tax Fund		Major				
Tree Replacement Fund		Non-Major				
Van Wezel Equipment Surcharge Fund				Non-Major		
Van Wezel Performing Arts Hall Fund				Major		
Vehicle & Equipment Maintenance					Non-Major	
Water and Sewer General Reserve Fund				Major		
Water and Sewer Interest & Sinking Fund				Major		
Water and Sewer Renewal Replacement Fund				Major		
Water Revenue Fund				Major		
Workers' Compensation Self Insurance Fund					Non-Major	
BASIS OF ACCOUNTING	Modified Accrual	Modified Accrual	Modified Accrual	Accrual	Accrual	Accrual
BASIS OF BUDGETING	Modified Accrual	Modified Accrual	Modified Accrual	Accrual	Accrual	Accrual

Financial Policies

Operating Budget Policies

- The City will comply with all Federal, State or local legal requirements pertaining to the operating budget, including the adoption of a balanced budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.
- The City will employ a structured budget preparation and formulation process that will be used by all entities receiving funding from the City. The process employed will ensure adequate citizen input and participation.
- The City will employ a structured expenditure and revenue forecasting system to allow for effective financial planning. Multi-year projections will be utilized in developing the operating budget.
- Essential services will receive priority for funding. The City will attempt to maintain current service levels for all essential services.
- The City will identify low priority services for reduction or elimination, if necessary, before essential services.
- The City will consider the establishment of user fees as an alternative to service reductions or elimination.
- In all actions to balance the budget, the City will attempt to avoid layoffs of permanent employees. If possible, personnel reductions will be scheduled to come primarily from attrition.
- The City will pay for all current expenditures with current revenues. Long-term debt will not be used for funding current expenditures.
- The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing necessary expenditures, accruing future years' revenues or rolling over short-term debt.
- The budget will provide for adequate maintenance and repair of capital plant and equipment and for their orderly replacement.
- The City will establish an equipment replacement fund and will charge the user fund annually for replacement of the equipment. The amount of the charge will provide funds for the projected future cost of replacing the equipment.
- The budget will provide sufficient funding to cover annual debt retirement costs.
- The City will consider technological and capital investment programs which are cost effective, and which will reduce operating costs as high funding priorities.
- The City will maintain a budgetary control system to ensure adherence to the budget and will use a budget/encumbrance control system to ensure proper budgetary control.
- The City administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the City will integrate service levels and performance measures within the budget.
- At least annually a public auction will be held of surplus and obsolete property.
- The goal of all enterprise fund operations is to be self-supporting and to pay administrative and other appropriate service charges to the General Fund for administrative support.
- The total number of employment positions (FTE's) approved in the annual operating budget may not be exceeded without prior approval of the City Commission.
- The City will coordinate the CIP budget and the operating budget in terms of operating costs associated with CIP items.
- The City will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA).

Fund Balance and Reserve Policies

- The City will establish an unassigned fund balance in the General Fund for emergency purposes and/or liquidity purposes of 2 to 3 months of general fund expenditures to indicate that it is in sound financial condition.
- A revenue stabilization fund will be established to minimize the impact of varying economic conditions on the City's budget.
- The City will establish insurance reserves for self-insurance liabilities. Such reserves will be reviewed annually for adequacy.
- Unassigned fund balance will only be used for expenditures that are either non-recurring in nature or that have a benefit period longer than one operating period. City Commission approval is necessary for this type of expenditure.
- All fund balances for budgeted funds will be presented in the annual budget.

Revenue Policies

- The City will take active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The City will establish user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect and capital costs), taking into consideration similar charges/fees being levied by other organizations.
- The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases and will revise user fees upon approval of the Commission.
- The targeting of specific revenues for special programs or projects is discouraged, as it promotes fiscal inflexibility. However, intergovernmental grant assistance will be targeted as much as possible toward capital improvements.
- The City will aggressively seek Federal and State grants and evaluate future local fiscal impacts.

Debt Policies

- The City will issue bonds only for capital improvements including infrastructure and equipment with a life in excess of four years.
 - Whenever possible, the City will use special assessment, revenue, or self-supporting bonds instead of general obligation bonds.
 - The City will limit general obligation bonds to no greater than ten (10) percent of the non-exempt assessed valuation of the real property of the City.
 - The term of any bonds shall not exceed the useful life of the expenditure being financed.
 - The City will not issue notes or bonds to subsidize or finance current operations.
 - The City will publish and distribute an official statement for each bond issue.
 - If cost effective, the City will purchase private bond insurance at the time of issuance.
 - General obligation debt will not be used to finance the activities of enterprise funds whether of a capital or operating nature.
 - The City will defease existing bond issues if the resulting savings is significant.
 - The City will maintain an adequate debt service fund regarding each bond issue.
 - The City will seek to maintain high bond ratings in order that borrowing costs are minimized and access to credit is preserved.
-

Cash Management / Investment Policies

- The City will deposit all cash receipts within twenty-four hours of receipt.
- The City will collect revenues aggressively, including past due bills of any type and will utilize an outside collection agency to accomplish this.
- The City will maintain a prudent cash management and investment program in order to meet daily cash requirements, increase funds available for investment, and earn maximum rates of return on invested funds with appropriate security.
- The City will follow its adopted investment/portfolio policy when handling public funds.
- The Financial Administration Department/ Investment Manager will present a quarterly report on investments to the City's Investment Committee.
- Where permitted by law, the City will pool cash from each eligible fund for investment purposes.

Accounting, Auditing & Financial Reporting

- An independent audit will be performed annually, including the issuance of a management letter.
- The City administration will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.
- The City will produce financial reports in accordance with Generally Accepted Accounting Principles (GAAP).
- The City Commission will be provided monthly with budget reports comparing actual versus budgeted revenue and expense activity.
- The City will annually seek the Certificate of Achievement for Excellence in Financial Reporting award offered by the Government Finance Officers Association (GFOA).
- The City will maintain the highest level of accounting practices consistent with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).

Capital Improvement Plan Policies

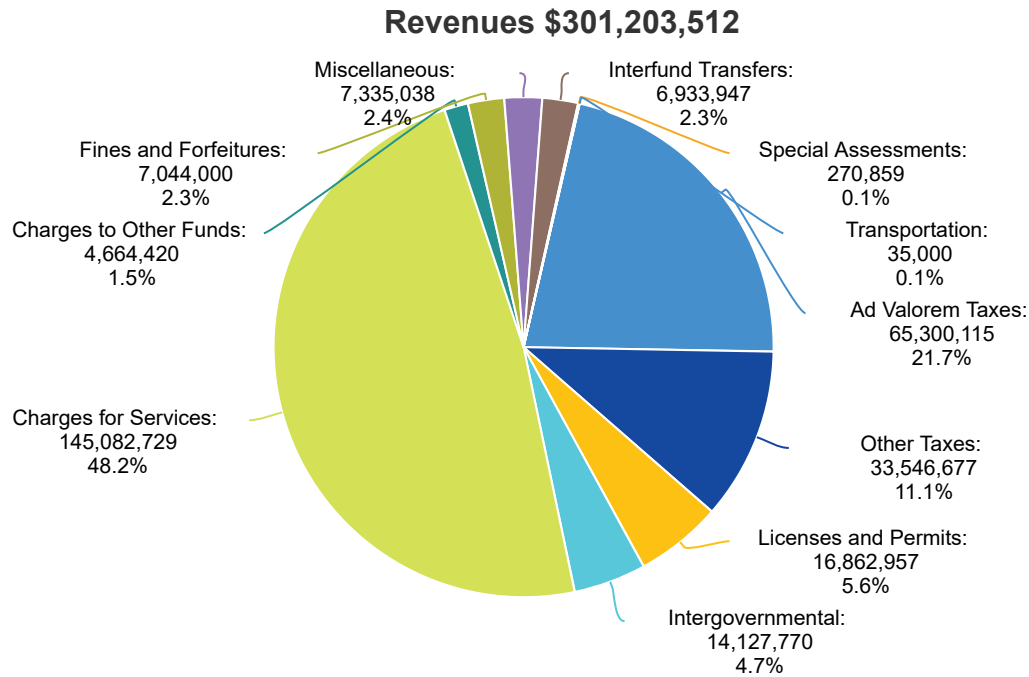
- The City will adopt the first year of a multi-year plan for capital improvements, update it annually and make every attempt to complete all capital improvements in accordance with the plan.
 - The City will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvement will be projected and incorporated into the current and future operating budgets.
 - The City will determine the least costly financing method available for all new capital improvement projects.
 - All projects in the Comprehensive Improvement Element (CIE) of the City's Comprehensive Plan will be included in the Capital Improvement Plan.
 - The Capital Improvement Plan Committee will review and evaluate each proposed and ongoing project, based on criteria established by the City Commission, prior to any project being included in the CIP.
 - The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.
-

An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (A1A) running along the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The water is a light blue-green color, and a few boats are visible in the distance. The image is framed by a circular green border.

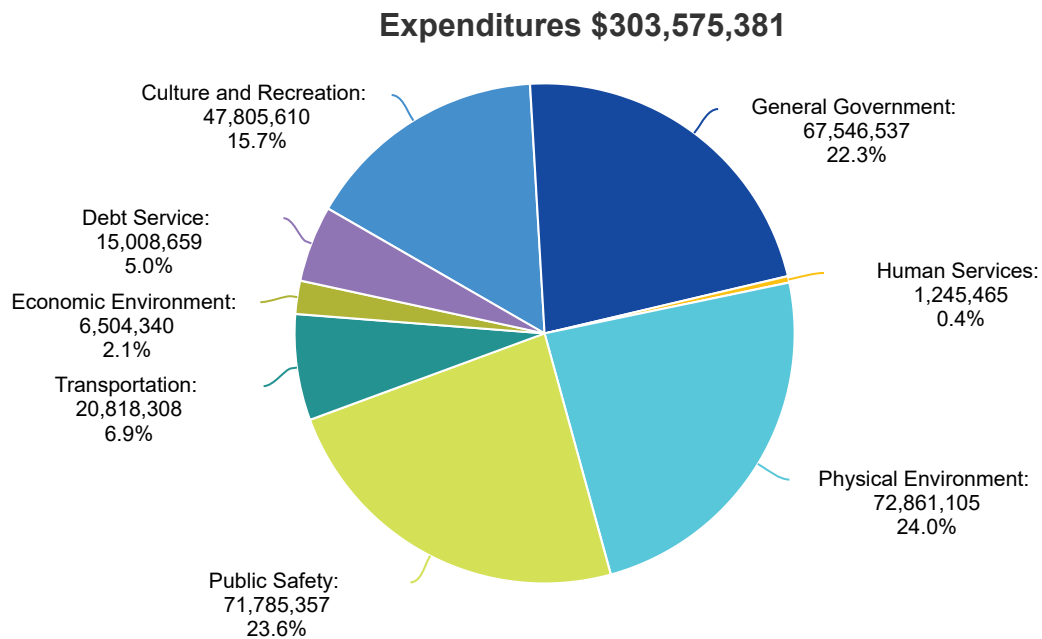
Summary of All Funds



Summary of all Funds



The above chart demonstrates revenues by major source as a percentage of total revenues on a Citywide basis. Ad Valorem Taxes represent only 21.70% of total revenues, whereas Charges for Services account for 48.20% of total revenues. Charges for Services, Ad Valorem Taxes, and Other Taxes account for 81.00% of all revenues.



The above chart presents expenditures by major function as a percentage of total expenditures on a Citywide basis. Two of the largest functional areas are physical environment and public safety which account for 24.00% and 23.60%, respectively, of total expenditures. This exhibits the City Commission's commitment to providing public safety and maintaining the physical environment mainly through programs in Solid Waste Management, Water/Wastewater Utilities and Landscape Maintenance.

Fund Structure by Department/Program and Function

Department/Program	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Trust Funds
Bobby Jones Golf Complex	Culture & Recreation				
Building Services		Public Safety			
City Attorney	General Government				
City Auditor and Clerk	General Government				
City Commission	General Government				
Citizens with Disabilities		Human Services			
City Manager's Office	General Government				
Code Compliance	Public Safety				
Community Redevelopment		Economic Environment			
Engineering Services	Transportation				
Defined Contribution Plan Admin.					General Government
Development Applications		Economic Environment			
Downtown Improvement District		Economic Environment			
Development Services	General Government				
Economic Development	Economic Environment	Economic Environment			
Equipment Replacement				General Government	
				Physical Environment	
				Culture & Recreation	
				Transportation	
				Public Safety	
Facilities Management	General Government				
Financial Administration	General Government				
Golden Gate Pt Spec. Imp. District		Economic Environment			
Homelessness Response	Human Services				
Housing & Community Develop.		Economic Environment			
		General Government			
Human Resources	General Government				
Independent Police Advisory Panel	Public Safety				
Information Technology				General Government	
Municipal Auditoriums	Culture & Recreation				
Neighborhood Grants		Economic Environment			
Office of Public Information	General Government				
Other Post Employment Benefits					General Government
Parking Management			Transportation		
Non-Park Maintenance	Physical Environment	Physical Environment			
Parks & Recreation Department	Culture & Recreation				
Planning Department	General Government	Public Safety			
Police Department	Public Safety	Public Safety			
Public Art		Culture & Recreation			
Self-Insurance				General Government	
Solid Waste Management			Physical Environment		
Special Events	General Government				
St. Armands Bus. Imp. District		Economic Environment			
St. Armands Paid Parking Area			Transportation		
Street & Highway Maintenance	Transportation	Transportation			
Sustainability	Physical Environment				
Unclassified	General Government				
Van Wezel Performing Arts Hall			Culture & Recreation		
Vehicle & Equipment Maintenance				General Government	
Water & Sewer Utilities			Physical Environment		
BASIS OF ACCOUNTING	Modified Accrual	Modified Accrual	Accrual	Accrual	Accrual
BASIS OF BUDGETING	Modified Accrual	Modified Accrual	Accrual	Accrual	Accrual

Summary of all Funds Combining Budget Statement

	General Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds
Beginning Fund Balance	\$ 18,057,873	\$ 35,846,852	\$ 1,766,490	\$ 62,675,100
Revenues				
Taxes	72,754,474	23,284,318	2,808,000	-
License and Permits	8,669,957	8,130,000	10,859	323,000
Intergovernmental	10,410,994	3,656,776	-	-
Charges for Services	9,527,451	1,120,000	-	106,731,420
Fines and Forfeitures	5,245,000	20,500	-	1,778,500
Miscellaneous	3,695,844	1,166,348	-	1,455,226
Interfund Transfers	1,685,488	-	4,748,459	-
Total Revenues/resources	111,989,208	37,377,942	7,567,318	110,288,146
Estimated Funds Available	130,047,081	73,224,794	9,333,808	172,963,246
Expenditures				
Culture and Recreation	12,427,085	9,717,746	-	22,408,729
General Government	23,989,757	2,537,861	-	-
Transportation	9,288,727	4,504,866	-	5,591,027
Human Services	1,162,600	82,865	-	-
Physical Environment	3,072,779	83,981	-	69,317,797
Public Safety	56,966,477	12,924,380	-	-
Economic Environment	-	5,973,440	-	-
Debt Service	-	-	7,551,424	6,957,231
Transfers	1,464,857	5,257,542	-	211,548
Total Expenditures	108,372,282	41,082,681	7,551,424	104,486,332
Ending Fund Balance	\$ 21,674,799	\$ 32,142,113	\$ 1,782,384	\$ 68,476,914

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

Summary of all Funds Combining Budget Statement (Continued)

	Internal Service Funds	Trust Funds	Totals		
			2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 12,910,085	\$ 55,476,624	\$ 186,733,024	\$ 178,235,796	\$ 268,235,664
Revenues					
Taxes	-	-	98,846,792	89,147,843	82,003,118
License and Permits	-	-	17,133,816	16,488,482	20,089,349
Intergovernmental	60,000	-	14,127,770	17,772,533	26,016,379
Charges for Services	27,484,724	3,547,395	148,410,990	144,889,098	143,753,765
Fines and Forfeitures	-	-	7,044,000	4,649,536	5,018,397
Miscellaneous	2,258,779	130,000	8,706,197	4,562,470	46,655,589
Interfund Transfers	500,000	-	6,933,947	8,886,582	30,355,183
Total Revenues/resources	30,303,503	3,677,395	301,203,512	286,396,544	353,891,780
Estimated Funds Available	43,213,588	59,154,019	487,936,536	464,632,340	622,127,444
Expenditures					
Culture and Recreation	180,000	-	44,733,560	41,428,814	34,509,036
General Government	29,781,582	9,741,580	66,050,780	62,988,668	75,750,995
Transportation	310,000	-	19,694,620	23,776,325	17,606,490
Human Services	-	-	1,245,465	1,201,823	1,135,318
Physical Environment	175,000	-	72,649,557	81,689,580	63,044,544
Public Safety	1,894,500	-	71,785,357	62,124,865	61,304,837
Economic Environment	-	-	5,973,440	7,521,925	6,562,362
Debt Service	-	-	14,508,655	16,060,304	10,830,116
Transfers	-	-	6,933,947	8,886,582	30,214,645
Total Expenditures	32,341,082	9,741,580	303,575,381	305,678,886	300,958,343
Ending Fund Balance	\$ 10,872,506	\$ 49,412,439	\$ 184,361,155	\$ 158,953,454	\$ 321,169,101

Special Revenue Funds Combining Budget Statement

	The Bay Tax Incremental Financing	The City Bay Tax Incremental Financing	Golden Gate Point Streetscape Spec. District	Downtown Improvement District	Building Services
Beginning Fund Balance	\$ 6,888,096	\$ 883,128	\$ 367,691	\$ 496,775	\$ 9,584,523
Revenues					
Ad Valorem Taxes	1,536,025	1,783,171	279,289	972,864	-
Charges for Services	-	-	-	-	140,000
Fines and Forfeitures	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Intergovernmental	1,536,025	-	-	-	-
Licenses and Permits	-	-	-	-	6,420,000
Miscellaneous	-	-	-	-	-
Other Taxes	-	-	-	-	-
Total Revenues	3,072,050	1,783,171	279,289	972,864	6,560,000
Available	9,960,146	2,666,299	646,980	1,469,639	16,144,523
Expenditures					
General Government	-	-	-	-	-
Economic Environment	-	-	242,893	1,101,532	-
Transportation	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Transportation	-	-	-	-	-
Physical Environment	-	-	-	-	-
Public Safety	-	-	-	-	10,924,380
Human Services	-	-	-	-	-
Transportation	-	-	-	-	-
Transfers	3,072,050	-	-	-	-
Total Expenditures	3,072,050	-	242,893	1,101,532	10,924,380
Ending Fund Balance	\$ 6,888,096	\$ 2,666,299	\$ 404,087	\$ 368,107	\$ 5,220,143

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

Special Revenue Funds

Combining Budget Statement (Continued)

	Development Application System	Penny Sales Tax	Housing & Community Development	Affordable Housing Trust Fund	Multi- Modal Transportation Impact Fee	Gas Tax
Beginning Fund Balance	\$ 1,611,238	\$ 231,231	\$ 13,565,751	\$ (2,433,479)	\$ 828,695	\$ 366,082
Revenues						
Ad Valorem Taxes	-	-	-	-	-	-
Charges for Services	980,000	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Intergovernmental	-	-	1,620,747	-	-	-
Licenses and Permits	-	-	-	-	600,000	-
Miscellaneous	-	-	715,959	263,561	-	-
Other Taxes	-	12,750,000	-	-	-	1,690,000
Total Revenues	980,000	12,750,000	2,336,706	263,561	600,000	1,690,000
Available	2,591,238	12,981,231	15,902,457	(2,169,918)	1,428,695	2,056,082
Expenditures						
General Government	-	300,000	595,399	182,842	-	-
Economic Environment	442,200	200,000	1,454,581	-	-	-
Transportation	-	2,980,000	-	-	504,000	720,866
Culture and Recreation	-	5,300,000	286,727	-	-	-
Transportation	-	-	-	-	-	-
Physical Environment	-	1,512,000	-	-	-	-
Public Safety	-	2,000,000	-	-	-	-
Human Services	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Transfers	530,900	-	-	-	-	1,123,688
Total Expenditures	973,100	12,292,000	2,336,706	182,842	504,000	1,844,554
Ending Fund Balance	\$ 1,618,138	\$ 689,231	\$ 13,565,751	\$ (2,352,760)	\$ 924,695	\$ 211,528

Special Revenue Funds Combining Budget Statement (Continued)

	\$0.05 Local Option Fuel Tax	Community Redevelopment Agency	Economic Development	Tourist Development
Beginning Fund Balance	\$ 29,729	\$ 1,604,301	\$ 180,667	\$ -
Revenues				
Ad Valorem Taxes	-	627,969	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	960,000	-
Miscellaneous	-	136,828	-	-
Other Taxes	1,050,000	-	-	2,595,000
Total Revenues	1,050,000	764,797	960,000	2,595,000
Available	1,079,729	2,369,098	1,140,667	2,595,000
Expenditures				
General Government	-	447,671	111,949	-
Economic Environment	-	1,745,500	986,734	-
Transportation	300,000	-	-	-
Culture and Recreation	-	-	-	2,591,019
Transporation	-	-	-	-
Physical Environment	-	-	-	3,981
Public Safety	-	-	-	-
Human Services	-	40,000	-	-
Transportiaon	-	-	-	-
Transfers	-	30,900	-	-
Total Expenditures	300,000	2,264,071	1,098,683	2,595,000
Ending Fund Balance	\$ 779,729	\$ 105,027	\$ 41,984	\$ -

Special Revenue Funds Combining Budget Statement (Continued)

	Citizens with Disabilities	Public Art	Miscellaneous Grants	Tree Replacement
Beginning Fund Balance	\$ 28,304	\$ 1,153,725	\$ 58,957	\$ 401,438
Revenues				
Ad Valorem Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	20,000	-	-	500
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	500,004	-
Licenses and Permits	-	-	-	150,000
Miscellaneous	-	50,000	-	-
Other Taxes	-	-	-	-
Total Revenues	20,000	50,000	500,004	150,500
Available	48,304	1,203,725	558,961	551,938
Expenditures				
General Government	-	-	-	-
Economic Environment	-	-	-	-
Transportation	-	-	-	-
Culture and Recreation	-	728,000	-	-
Transportation	-	-	-	-
Physical Environment	-	-	-	80,000
Public Safety	-	-	-	-
Human Services	42,865	-	-	-
Transportation	-	-	-	-
Transfers	-	-	500,004	-
Total Expenditures	42,865	728,000	500,004	80,000
Ending Fund Balance	\$ 5,439	\$ 475,725	\$ 58,957	\$ 471,938

Special Revenue Funds Combining Budget Statement (Continued)

	Totals		
	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 35,846,852	\$ 23,381,486	\$ 79,259,891
Revenues			
Ad Valorem Taxes	5,199,318	4,578,392	3,691,667
Charges for Services	1,120,000	1,050,000	1,241,847
Fines and Forfeitures	20,500	18,036	35,113
Interfund Transfers	-	-	300,464
Intergovernmental	3,656,776	6,281,114	12,553,711
Licenses and Permits	8,130,000	7,331,000	11,899,469
Miscellaneous	1,166,348	712,008	9,952,974
Other Taxes	18,085,000	16,918,500	15,066,301
Total Revenues	37,377,942	36,889,050	54,741,546
Available	73,224,794	60,270,536	134,001,437
Expenditures			
General Government	1,637,861	1,390,193	9,728,216
Economic Environment	6,173,440	7,571,925	6,563,381
Transportation	4,504,866	7,992,301	5,308,004
Culture and Recreation	8,905,746	6,772,295	3,154,027
Transportation	-	350,000	174,789
Physical Environment	1,595,981	1,382,693	1,177,086
Public Safety	12,924,380	8,398,311	8,963,919
Human Services	82,865	95,793	96,435
Transportation	-	225,000	-
Transfers	5,257,542	5,682,006	5,782,971
Total Expenditures	41,082,680	39,860,517	40,948,828
Ending Fund Balance	\$ 32,142,114	\$ 20,410,019	\$ 93,052,609

General Debt Service Funds Combining Budget Statement

	Self-Funded Debt			Debt Funded from other Sources	
	2015 General Obligation	2016 Golden Gate Streetscape	Glen Oaks Assessment Debt	2022 1 Stop Shop Loan	2020 Sales Tax Refunding
Beginning Fund Balance	\$ 775,956	\$ 262,271	\$ 5,791	\$ 37,652	\$ 641,587
Revenues					
Ad Valorem Taxes	2,540,000	268,000	-	-	-
Interfund Transfers	-	-	-	1,176,405	500,004
Miscellaneous	-	-	-	-	-
Special Assessments	-	-	10,859	-	-
Total Revenue	2,540,000	268,000	10,859	1,176,405	500,004
Estimated Funds Available	3,315,956	530,271	16,650	1,214,057	1,141,591
Expenditures					
Principal	1,675,000	240,000	8,420	960,000	401,000
Interest	857,344	15,545	2,440	213,150	94,475
Fiscal Charges	3,000	3,000	-	-	3,000
Total Expenditures	2,535,344	258,545	10,860	1,173,150	498,475
Ending Fund Balance	\$ 780,612	\$ 271,726	\$ 5,790	\$ 40,907	\$ 643,116

General Debt Service Funds Combining Budget Statement (Continued)

	Debt Funded from other Sources			Totals	
	2009 Build America	2023 The Bay Improvements	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance		\$ 43,233	\$ 1,766,490	\$ 2,653,650	\$ 3,680,824
Revenues					
Ad Valorem Taxes	-	-	2,808,000	2,808,000	2,816,961
Interfund Transfers	-	3,072,050	4,748,459	5,203,823	5,182,217
Miscellaneous	-	-	-	-	78,341
Special Assessments	-	-	10,859	10,859	7,739
Total Revenue	-	3,072,050	7,567,318	8,022,682	8,085,258
Estimated Funds Available	-	3,115,283	9,333,808	10,676,332	11,766,082
Expenditures					
Principal	-	1,010,000	4,294,420		
Interest	-	2,062,050	3,245,004	3,391,463	3,732,188
Fiscal Charges	-	3,000	12,000	15,000	4,733
Total Expenditures	-	3,075,050	7,551,424	7,998,462	9,002,268
Ending Fund Balance	\$ -	\$ 40,233	\$ 1,782,384	\$ 2,677,870	\$ 2,763,814

Enterprise Funds Combining Budget Statement

	Water & Sewer Utilities	Bobby Jones Golf Course	Van Wezel Performing Arts Hall	Van Wezel Surcharge Fund
Beginning Fund Balance	\$ 42,350,593	\$ 2,157,392	\$ 12,531,342	\$ 85,643
Revenues				
Charges for Services	61,639,585	4,439,717	17,758,050	389,350
Fines and Forfeitures	-	-	-	-
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	40,000	-	-	-
Miscellaneous	97,500	130,000	1,217,726	15,000
Special Assessments	-	-	-	-
Transportation	-	-	-	-
Total Revenues	61,777,085	4,569,717	18,975,776	404,350
Estimated Funds Available	104,127,678	6,727,109	31,507,118	489,993
Expenditures				
Culture and Recreation	850,000	3,394,611	18,727,782	286,336
Debt Service	4,213,035	1,625,140	-	-
Physical Environment	50,282,093	-	-	-
Transportation	-	-	-	-
Transfers	211,548	-	-	-
Total Expenditures	55,556,676	5,019,751	18,727,782	286,336
Ending Fund Balance	\$ 48,571,002	\$ 1,707,358	\$ 12,779,336	\$ 203,657

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan

Enterprise Funds Combining Budget Statement (Continued)

	Solid Waste Management	Parking Management	St Armand's Paid Parking Area
Beginning Fund Balance	\$ 4,688,910	\$ 821,981	\$ 39,239
Revenues			
Charges for Services	17,690,428	2,301,290	2,115,000
Fines and Forfeitures	-	1,778,500	-
Interfund Transfers	-	-	-
Intergovernmental	-	-	-
Licenses and Permits	-	23,000	-
Miscellaneous	323,000	35,000	-
Special Assessments	-	-	260,000
Transportation	-	35,000	-
Total Revenues	18,013,428	4,172,790	2,375,000
Estimated Funds Available	22,702,338	4,994,771	2,414,239
Expenditures			
Culture and Recreation	-	-	-
Debt Service	-	-	1,119,056
Physical Environment	18,185,699	-	-
Transportation	-	4,411,687	1,179,341
Transfers	-	-	-
Total Expenditures	18,185,699	4,411,687	2,298,397
Ending Fund Balance	\$ 4,516,639	\$ 583,084	\$ 115,842

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan

Enterprise Funds Combining Budget Statement (Continued)

	Totals		
	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 62,675,100	\$ 52,785,072	\$ 80,374,108
Revenues			
Charges for Services	106,333,420	101,824,816	99,891,510
Fines and Forfeitures	1,778,500	1,792,500	1,757,867
Interfund Transfers	-	2,028,171	22,034,957
Intergovernmental	-	90,798	325,595
Licenses and Permits	63,000	44,000	61,191
Miscellaneous	1,818,226	1,467,726	10,387,104
Special Assessments	260,000	260,000	-
Transportation	35,000	-	15,691
Total Revenues	110,288,146	107,508,011	134,473,915
Estimated Funds Available	172,963,246	160,293,083	214,848,023
Expenditures			
Culture and Recreation	23,258,729	21,838,154	21,125,502
Debt Service	6,957,231	8,061,842	1,827,848
Physical Environment	68,467,792	77,526,469	58,054,137
Transportation	5,591,028	5,271,153	5,006,612
Transfers	211,548	589,719	20,114,755
Total Expenditures	104,486,328	113,287,337	106,128,854
Ending Fund Balance	\$ 68,476,918	\$ 47,005,746	\$ 108,719,169

Internal Service Funds Combining Budget Statement

	Fleet Services	Information Technology	Equipment Replacement
Beginning Fund Balance	\$ 1,291,552	-\$531,735	\$ 7,103,932
Revenues			
Charges for Services	5,153,481	6,725,000	1,883,579
Interfund Transfers	-	-	-
Intergovernmental	60,000	-	-
Miscellaneous	200	-	-
Other Financing Sources	-	-	-
Total Revenue	5,213,681	6,725,000	1,883,579
Estimated Funds Available	6,505,233	6,193,265	8,987,511
Expenditures			
General Government	5,621,282	6,063,844	110,766
Public Safety	-	-	1,894,500
Culture and Recreation	-	-	180,000
Transportation	-	-	310,000
Physical Environment	-	-	175,000
Transfers	-	-	-
Total Expenditures	5,621,282	6,063,844	2,670,266
Ending Fund Balance	\$ 883,951	\$ 129,421	\$ 6,317,245

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan

Internal Service Funds

Combining Budget Statement (Continued)

	Insurance Coverage	2025-26 BUDGET	Totals	
			2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 5,046,336	\$ 12,910,085	\$ 15,906,693	\$ 15,665,289
Revenues				
Charges for Services	15,595,273	29,357,333	27,876,859	30,387,056
Interfund Transfers	500,000	500,000	-	1,214,215
Intergovernmental	-	60,000	60,000	84,815
Miscellaneous	385,970	386,170	436,170	2,231,482
Other Financing Sources	-	-	-	(7,739)
Total Revenue	16,481,243	30,303,503	28,373,029	33,909,829
Estimated Funds Available	21,527,579	43,213,588	44,279,722	49,575,118
Expenditures				
General Government	17,985,689	29,781,581	29,012,895	32,467,138
Public Safety	-	1,894,500	358,000	118,723
Culture and Recreation	-	180,000	384,000	102,896
Transportation	-	310,000	35,000	-
Physical Environment	-	175,000	115,000	248,000
Transfers	-	-	-	700,000
Total Expenditures	17,985,689	32,341,081	29,904,895	33,636,757
Ending Fund Balance	\$ 3,541,890	\$ 10,872,507	\$ 14,374,827	\$ 15,938,361

Trust Funds Combining Budget Statement

	Other Post Employment Benefits Trust	Defined Contribution Plan - General Employees	Totals		
			2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 55,423,681	\$ 52,943	\$ 55,476,624	\$ 50,071,368	\$ 53,055,222
Revenues					
Charges for Services	3,547,395	-	3,547,395	2,988,413	3,654,276
Miscellaneous	50,000	80,000	130,000	380,000	17,175,874
Total Revenue	3,597,395	80,000	3,677,395	3,368,413	20,830,150
Estimated Funds Available	59,021,076	132,943	59,154,019	53,439,781	73,885,372
Expenditures					
General Government	9,666,233	75,347	9,741,580	7,666,066	9,633,851
Total Expenditures	9,666,233	75,347	9,741,580	7,666,066	9,633,851
Ending Fund Balance	\$ 49,354,843	\$ 57,596	\$ 49,412,439	\$ 45,773,715	\$ 64,251,521

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

Personnel Summary - All Funds

Multi-Year Funded Personnel Position Summary - 10 Year Recap

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Restated 2023-24 ⁽¹⁾	Restated 2024-25 ⁽²⁾	2025-26
General Fund										
City Manager's Office	4.0	4.0	6.0	6.3	4.3	5.3	6.0	6.0	3.3	4.3
Commission Office	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.3	1.3
Communications	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0
Human Resources ⁽³⁾	8.0	8.0	10.0	10.5	9.5	10.5	11.0	11.0	11.0	11.0
Financial Administration ⁽³⁾	20.0	19.7	18.7	20.7	21.7	20.7	22.7	22.7	16.7	16.7
Governmental Affairs ⁽³⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.3	10.3
Planning	0.0	10.4	11.4	11.4	17.2	14.2	12.0	12.5	12.5	12.5
Housing/Comm Dev ⁽⁴⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.3
Economic Development	0.0	4.6	4.6	4.6	0.0	0.0	0.0	0.0	0.0	0.0
Development Services ^{(3) (4)}	30.6	13.7	14.7	15.5	15.0	16.9	17.6	17.6	37.1	37.5
Landscape Maintenance	33.4	36.0	36.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-Park Maintenance	0.0	0.0	0.0	17.3	16.3	18.3	17.3	17.3	17.0	17.0
Street & Highway Maint.	18.4	19.0	19.0	19.2	18.2	20.5	25.5	25.5	28.8	28.3
Engineering Services	6.3	13.7	13.7	14.7	13.7	12.9	16.9	16.9	17.9	18.4
Facilities Management	7.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	0.0	0.0
City Auditor and Clerk	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Police-Uniform ^{(1) (2)}	162.0	169.0	173.0	179.0	180.0	190.0	190.0	190.0	190.0	190.0
Police-General ^{(1) (2)}	49.0	49.0	50.0	52.0	54.0	55.0	58.0	58.0	63.0	63.0
Homelessness Response	1.0	3.0	3.0	3.1	3.1	3.1	3.0	3.0	3.0	3.0
Police-Independent Adv Panel	0.7	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Children's Fountain	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Events	2.0	2.3	2.3	2.5	0.5	2.5	4.0	4.0	4.0	4.0
Sustainability	1.0	2.0	2.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0
Robert L. Taylor Complex	9.0	10.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Parks and Recreation	3.0	3.0	17.0	0.0	0.0	67.2	67.7	71.7	72.1	72.0
Urban Design Studio	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total General Fund	380.6	404.4	425.4	393.0	387.5	471.1	486.7	491.2	512.2	512.7
Water & Sewer Funds										
Utilities Office	11.0	11.3	8.3	8.3	8.3	8.3	8.3	8.3	8.3	8.3
Water/Waste Water Admin.	7.3	7.3	20.3	25.0	7.0	10.0	10.0	10.0	10.0	13.0
Source of Supply	4.0	4.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0	2.0
Water Treatment Facility	12.5	12.0	21.0	19.0	17.0	17.0	17.0	17.0	17.0	17.0
Distribution System	31.0	35.0	21.5	21.5	20.5	18.5	18.5	18.5	18.5	20.0
Technical Services	14.0	15.0	19.0	20.0	25.0	25.0	25.0	25.0	25.0	25.0
Reliability/Special Projects	0.0	0.0	0.0	0.0	14.0	12.0	12.0	12.0	12.0	12.0
Wastewater Administration	3.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Collection System	28.0	24.0	15.5	17.5	17.5	19.5	19.5	19.5	19.5	17.0
Lift Stations	15.0	15.0	11.0	10.0	10.0	9.0	9.0	9.0	9.0	10.0
Wastewater Treatment Facility	21.5	20.0	26.0	17.0	18.0	18.0	18.0	18.0	18.0	18.0
Utilities Stockroom	1.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Water & Sewer	148.3	147.6	147.6	142.3	141.3	141.3	141.3	141.3	141.3	142.3

⁽¹⁾ 2023/24 budget amendments authorized two positions for vacation rental compliance and three positions zoning and compliance. City Manager's Office and Finance Department transferred 11 positions to the newly created Governmental Affairs Office. Human Resource transferred 1 position to Finance to manage workday issues Citywide.

⁽²⁾ 2024/25 budget amendment to authorize 3 positions; 2 positions for vacation rental compliance and 1 position for facilities. Reduction of 1 position in Housing and Community Development due to loss of grant funding.

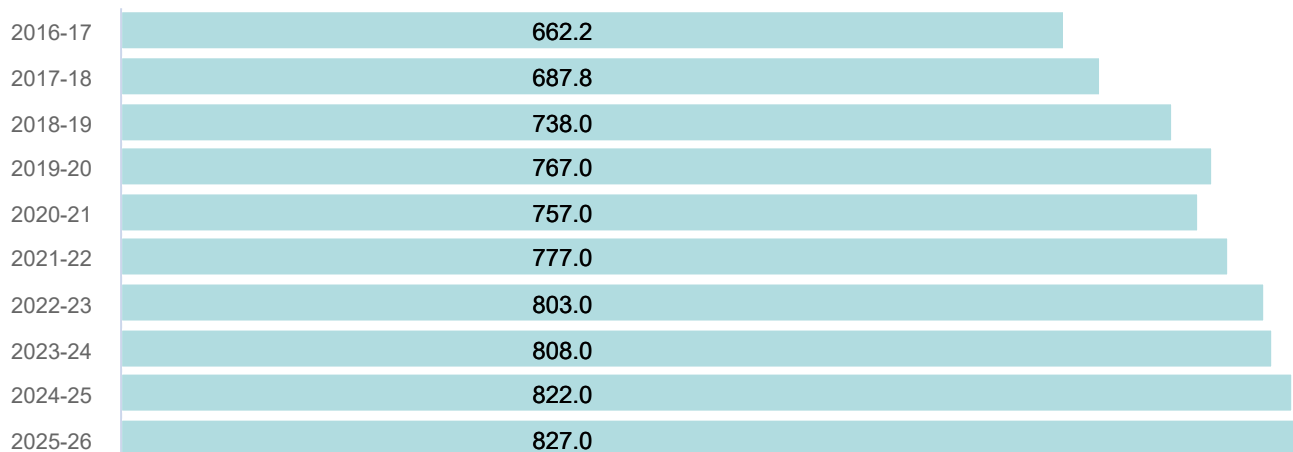
Personnel Summary - All Funds

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

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Restated 2023-24 (1)	2024-25	2025-26
All Other Funds										
Parks & Rec District	0.0	0.0	0.0	64.2	61.7	0.0	0.0	0.0	0.0	0.0
Bobby Jones Golf Course	6.8	6.8	7.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Van Wezel	17.0	17.0	19.0	20.0	20.0	20.0	23.0	23.0	24.0	24.0
Solid Waste Management	24.3	24.4	47.4	47.4	47.4	46.9	50.9	50.9	50.9	52.9
Street Sweeping	1.4	1.4	1.4	1.4	1.4	1.4	1.4	2.4	0.0	0.0
Municipal Auditoriums	5.0	4.7	4.7	4.0	3.5	0.0	0.0	0.0	0.0	0.0
Parking Management	14.0	17.0	16.7	17.9	16.9	17.9	19.8	19.8	24.0	24.0
Downtown Business District	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.5	0.5	0.5
St Armand's Business District	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.0	0.0	0.0
St. Armand's Paid Parking	0.0	0.0	3.3	4.2	4.2	4.2	4.2	4.2	0.0	0.0
Vehicle & Equipment Maint.	7.0	7.3	7.3	7.3	6.3	7.3	7.3	7.3	6.3	6.3
Information Technology	16.0	16.0	17.0	17.0	17.0	17.0	18.0	18.0	20.0	21.0
Housing/Comm Develop. (1)	8.0	8.0	8.0	10.0	10.0	11.0	11.0	11.0	3.7	3.7
Building Services	30.9	33.4	33.4	38.6	40.0	38.2	38.5	38.5	39.0	39.6
COPS (a) Sworn Officers	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	133.4	135.9	165.1	231.8	228.3	164.7	175.0	175.5	168.5	172.0
Total City Wide	662.2	687.8	738.0	767.0	757.0	777.0	803.0	808.0	822.0	827.0

(1) 2023-24 Office of Housing and Community Development reduction in staff due to the cancellation of an agreement with Sarasota County

Data



See following page for reconciliation between 2024-25 and 2025-26

Personnel Summary - All Funds
Multi-Year Funded Personnel Position Summary
Budgeted Positions - Reconciliation to prior year

Additions (deletions) to the Table of Organization for the City of Sarasota between 2024-25 and 2025-26 resulted in an increase in positions as detailed below:

Department	Title	FTE
Building Services	Plans Examiner	1
Information Technology	Computer Support Specialist II	1
Information Technology	Application Support Administrator	1
Solid Waste	Compliance Coordinator	1
Solid Waste	Fleet Services Technician	1
Total Net Change:		5

Funded Position Detail by Fund and Department FY 2025-26

GENERAL FUND			
CITY MANAGER'S OFFICE		HUMAN RESOURCES	
Administrative Specialist II	0.33	Administrative Assistant	1.00
Administrator, Independent Police Panels	1.00	Administrative Specialist I	1.00
Coordinator, Marketing and Outreach	1.00	Coordinator, ADA	1.00
City Manager	1.00	Coordinator, Human Resources	1.00
Executive Assistant	1.00	Coordinator, Recruiting	1.00
Total	4.33	Director, Human Resources	1.00
COMMISSION (SUPPORT)		General Manager, Human Resources	1.00
Administrative Specialist II	0.33	Human Resource Specialist I	1.00
Executive Assistant	1.00	Manager, Risk Management	1.00
Total	1.33	Risk Management Analyst	1.00
COMMUNICATIONS		Senior Human Resource Generalist	1.00
Communications Assistant	1.00	Total	11.00
Communications Specialist	1.00	DEVELOPMENT SERVICES	
General Manager, Communications	1.00	Administrative Assistant	2.00
Total	3.00	Administrative Specialist III	1.00
FINANCIAL ADMINISTRATION		Arborist Ordinance Compliance	1.00
Administrative Assistant	1.00	Arborist Technician Ordinance Compliance	1.00
Manager, Workday Data	1.00	Code Compliance Inspector	3.50
Treasury Supervisor	1.00	Code Compliance Specialist	0.80
Director, Financial Administration	0.70	Coordinator, Code Compliance	0.50
Financial Accountant	3.00	Coordinator, Department Budget	0.20
General Manager, Financial Administration	1.00	Coordinator, Development Review	1.00
Manager, Accounting & Payroll Systems	1.00	Coordinator, Senior Administrative	0.20
Manager, Budget	1.00	Development Review Planner	1.00
Payable Administrator I	1.00	Development Review Senior Planner	1.00
Coordinator, Accounts Receivable	1.00	Director, Development Services	0.25
Supervisor, Payables	1.00	Flood Zone Specialist	0.20
Payroll Administrator I	1.00	General Manager, Development Services	0.80
Financial Accountant-Payroll	1.00	Local Business Tax Receipt Specialist	1.00
Senior Budget Analyst	1.00	Manager, Code Compliance	0.50
Senior Financial Accountant Supervisor	1.00	Manager, Development Services	0.80
Total	16.70	Senior Arborist Ordinance Compliance	1.00
GOVERNMENTAL AFFAIRS		Senior Zoning Analyst	2.00
Administrative Specialist II	0.34	Supervisor, Administrative	0.70
Assistant General Manager, Procurement	1.00	Supervisor, Vacation Rental Compliance	1.00
Manager, Grants	1.00	Vacation Rental Compliance Specialist	2.00
Director, Governmental Affairs	1.00	Zoning Analyst	2.00
General Manager, Procurement	1.00	Total	25.45
Procurement Specialist II	1.00		
Procurement Specialist III	1.00		
Professional Buyer	3.00		
Senior Professional Buyer	1.00		
Total	10.34		

Funded Position Detail by Fund and Department FY 2025-26

GENERAL FUND (Continued)			
POLICE - GENERAL		CITY AUDITOR AND CLERK	
Accounting Specialist	1.00	Applications Development Specialist	1.00
Accounts Receivable/Payable Specialist	1.00	Administrative Specialist III	1.00
Administrative Assistant	4.00	City Auditor & Clerk	1.00
Administrative Specialist I	1.00	Executive Assistant	1.00
Administrative Specialist III	3.00	Coordinator, Commission Reporter	1.00
Building Maintenance Technician I	1.00	Deputy City Auditor & Clerk	1.00
Building Maintenance Technician III	1.00	Coordinator, Public Records	1.00
Civilian Police Investigator	1.00	Coordinator, Development Applications	1.00
Communication Specialist	1.00	General Manager, Records	1.00
Computer Support Specialist I	1.00	General Manager, Internal Audit	1.00
Computer Support Specialist II	1.00	Manager, Public Broadcasting	1.00
Coordinator, Department Budget	1.00	Pension Plan Administrator	1.00
Coordinator, Special Events	1.00	Pension Specialist	1.00
Coordinator, Victim Advocate	1.00	Coordinator, Public Broadcasting	1.00
Coordinator, Volunteer Programs	1.00	Public Records Specialist	1.00
Crime Analyst	5.00	Senior Internal Auditor	2.00
Crime Scene Investigator	6.00	Senior Pension Accountant	1.00
Digital Forensic Specialist	1.00	Senior Pension Analyst	1.00
FCIC Computer Specialist	1.00	Senior Records Specialist	1.00
Manager, Accreditation	1.00	Total	20.00
Manager, Department Finance	1.00	STREET AND HIGHWAY MAINTENANCE	
Manager, Emergency Operations	1.00	Administrative Assistant	1.00
Manager, Information Technology SPD	1.00	Crew Leader II	3.00
Manager, Program- Body Worn Cameras	1.00	Director, Public Works	0.33
Manager, Property & Evidence	1.00	Electrician	1.00
Manager, Real Time Operations Center	1.00	Electrician Assistant	1.00
Network Administrator	1.00	Maintenance Mechanic I	6.00
Network Analyst	1.00	Maintenance Mechanic II	4.00
Payroll Specialist II	1.00	Maintenance Mechanic III	4.00
Program Specialist, Body Worn Cameras	1.00	Manager, Infrastructure and Right of Ways	1.00
Property & Evidence Specialist	3.00	Supervisor	1.00
Records Specialist I	1.00	Traffic Control Analyst	1.00
Records Specialist II	3.00	Traffic Signal Tech II	5.00
Recruiter & Background Investigator	1.00	Total	28.33
Senior Records Specialist	2.00	POLICE - SWORN	
Supervisor ,Inventory	1.00	Deputy City Manager/Public Safety	1.00
Supervisor, Administrative	2.00	Deputy Police Chief	1.00
Supervisor, Facilities Maintenance	1.00	Police Captain	4.00
Supervisor, Payroll Operations	1.00	Police Chief	1.00
Supervisor, Police Records	1.00	Police Lieutenant	9.00
Supervisor, Public Information Officer	1.00	Police Officer 1st Class	151.00
Support Services Administrator	1.00	Police Sergeant	23.00
Victim Advocate	1.00	Total	190.00
Total	63.00		
HOMELESSNESS RESPONSE			
Case Manager	2.00		
Coordinator of Homelessness Response	1.00		
Total	3.00		

Funded Position Detail by Fund and Department FY 2025-26

GENERAL FUND (Continued)			
PLANNING		FACILITIES MANAGEMENT	
Coordinator, Business Relations	1.00	Coordinator, Facilities Projects	1.00
Director, Planning	1.00	Building Maintenance Tech III	3.00
General Manager, Planning	1.00	Manager, Facilities	1.00
Housing and Community Development Support	0.30	Manager, Facilities and Assets	1.00
Manager, Economic Development	1.50	Supervisor, Facilities Maintenance	1.00
Manager, Long Range Planning	1.00	Facility Custodian	4.00
Manager, Sustainability	1.00	Crew Leader I	1.00
Neighborhood Planner	1.00	Total	12.00
Chief Planner	1.00		
Planner	1.00	NON-PARKS MAINTENANCE	
Public Art Administrator	1.00	Arborist II	1.00
Senior Planner, Historical Preservation	1.00	Reliability Maintenance Planner	1.00
Supervisor, Administrative	1.00	Crew Leader II	1.00
Total	12.80	Irrigation Technician	1.00
		Landscape Maintenance Tech I	5.00
SPECIAL EVENTS		Landscape Maintenance Tech II	7.00
Coordinator, Special Events	1.00	Supervisor	1.00
Supervisor, Administrative	1.00	Total	17.00
Manager, Special Events	1.00		
Special Events Representative, Monitor	1.00	LIDO POOL	
Total	4.00	Lifeguards	2.00
		Total	2.00
PARKS AND RECREATION ADMIN			
Administrative Supervisor	1.00	PAYNE PARK TENNIS COMPLEX	
Director of Parks and Recreation	1.00	Administrative Specialist I	1.00
General Manager Parks and Recreation	2.00	Crew Leader I	1.00
Supervisor	1.00	Building Maintenance Tech III	1.00
Total	5.00	Recreation Leader	1.00
		Supervisor, Tennis Center	1.00
PARKS MAINTENANCE		Total	5.00
Administrative Assistant	1.00		
Administrative Specialist II	1.00	ENGINEERING	
Arborist II	2.00	Assistant City Engineer	1.00
Coordinator, Capital Projects	1.00	Capital Projects Engineer, PE	1.00
Crew Leader I	3.00	Capital Projects Manager	1.00
Crew Leader II	2.00	Chief Transportation Planner	1.00
Landscape Maintenance Tech I	6.00	City Engineer	1.00
Landscape Maintenance Tech II	12.00	Coordinator, Capital Projects	2.00
Manager, Landscape Operations	1.00	Director, Public Works	0.33
Building Maintenance Tech II	1.00	Engineering Technician II	3.00
Building Maintenance Tech III	1.00	Engineering Technician III	4.00
Engineering Tech II	1.00	Environmental Services Engineer	1.00
Spray Technician	1.00	General Manager, Public Services	0.10
Supervisor	1.00	Manager, Department Finance	1.00
Total	34.00	Senior Transportation Planner	1.00
		Supervisor, Capital Projects	1.00
		Total	18.43

Funded Position Detail by Fund and Department FY 2025-26

GENERAL FUND (Continued)			
ROBERT L. TAYLOR COMMUNITY COMPLEX		MUNICIPAL AUDITORIUMS	
Administrative Specialist III	1.00	Building Maintenance Technician II	2.00
Administrative Specialist I	2.00	Total	2.00
Crew Leader I	1.00		
Building Maintenance Technician I	1.00	ARLINGTON PARK	
Building Maintenance Technician II	1.00	Administrative Specialist I	2.00
Manager, Programming	1.00	Facility Custodian	1.00
Manager, Robert L. Taylor Complex	1.00	Lifeguard I	4.00
Recreation Leader	1.00	Lifeguard II	1.00
Recreation Specialist	1.00	Head Lifeguard	1.00
Supervisor, Recreation Facilities	2.00	Manager, Arlington Park Complex	1.00
Total	12.00	Recreation Leader	1.00
		Supervisor, Recreation Facility	1.00
		Total	12.00
SPECIAL REVENUE FUNDS			
BUILDING SERVICES		HOUSING & COMMUNITY DEVELOPMENT	
Administrative Specialist I	1.00	Junior Loan Closer	0.95
Coordinator, Senior Administrative	0.50	Building Inspector (Single License)	0.80
Administrative Specialist III	1.00	Community Development Specialist	1.00
Coordinator, Department Budget	0.80	General Mgr. Community Development	0.95
Building Inspector (Multi License)	5.00	Total	3.70
Building Inspector (Single License)	2.00		
Building Official	1.00	Downtown Improvement District	
Chief Building Inspector	1.00	Business District Manager	0.50
Code Compliance Inspector	2.50	Total	0.50
Code Compliance Specialist	0.20		
Commercial Plans Examiner	2.00		
Coordinator Permitting	1.00		
Coordinator, Code Compliance	0.50		
Deputy Building Official	1.00		
Development Review Planner	0.50		
Development Review Sr. Planner	0.80		
Director, Development Services	0.75		
Flood Zone Specialist	0.80		
General Manager, Development Services	0.20		
Inspection Specialist	1.00		
Manager, Development Services	0.20		
Manager, Permits & Licensing	1.00		
Manager, Code Compliance	0.50		
Permitting Technician II	8.00		
Supervisor, Administrative	0.30		
Chief Residential Plans Examiner	1.00		
Plans Examiner	5.00		
Total	39.55		

Funded Position Detail by Fund and Department FY 2025-26

ENTERPRISE FUNDS - Water and Sewer Utilities			
WATER and WASTEWATER ADMINISTRATION		CONSTRUCTION SERVICES	
Accountant II	1.00	Administrative Specialist II	1.00
Administrative Assistant	1.00	Capital Projects Engineer, PE	2.00
Administrative Specialist II	1.00	Control Systems Technician II	1.00
Administrative Specialist III	1.00	Coordinator, Utilities Projects	1.00
Application Support Admin	1.00	Engineering Technician III	9.00
Coordinator, Department Budget	1.00	GIS Analyst	2.00
Director, Utilities	1.00	Manager, Utilities Engineering	1.00
General Manager, Utilities	1.00	Manager, Permitting & Construction	1.00
Manager, Department Finance	1.00	Senior Utilities Engineer	4.00
Reliability Maintenance Planner I	1.00	Utilities Engineer	2.00
Utility Mechanic I	1.00	Utilities Reliability Engineer	1.00
Reliability Maintenance Planner II	1.00	Total	25.00
Senior Customer Service Representative	1.00		
Total	13.00	RELIABILITY/SPECIAL PROJECTS	
WATER TREATMENT FACILITY		Supervisor	1.00
Control Systems Technician I	2.00	Crew Leader II	1.00
Crew Leader II	1.00	Electrician	3.00
Shift Supvr, Treatment Plant Operator A	2.00	Superintendent, Treatment	1.00
Shift Supvr, Treatment Plant Operator B	1.00	SCADA Engineer	1.00
Crew Leader I	1.00	System Integrator	1.00
Superintendent, Water Treatment Plant	1.00	Utility Mechanic II	1.00
Treatment Plant Operator A	2.00	Utility Mechanic I	3.00
Treatment Plant Operator B	2.00	Total	12.00
Treatment Plant Operator C	2.00		
Utilities Chemist	1.00	WASTEWATER TREATMENT PLANT	
Utility Mechanic III	2.00	Control Systems Technician II	1.00
Total	17.00	Crew Leader II	1.00
WATER DISTRIBUTION		Electrician	1.00
Crew Leader I	1.00	Shift Supvr, Treatment Plant Operator A	1.00
Crew Leader II	2.00	Superintendent, Wastewater Treatment	1.00
Superintendent, Distribution	1.00	Treatment Plant Operator (Apprentice)	1.00
Utility Mechanic I	11.00	Treatment Plant Operator A	3.00
Utility Mechanic II	1.00	Treatment Plant Operator B	3.00
Utility Mechanic III	4.00	Treatment Plant Operator C	1.00
Total	20.00	Utilities Chemist	1.00
Verna Well Field		Utilities Mechanic I	1.00
Treatment Plant Operator B	1.00	Utilities Mechanic II	2.00
Utility Mechanic II	1.00	Utilities Mechanic III	1.00
Total	2.00	Total	18.00
LIFT STATIONS			
Crew Leader I	1.00		
Electrician	2.00		
Superintendent, Lift Stations	1.00		
Utility Mechanic I	2.00		
Utility Mechanic II	1.00		
Utility Mechanic III	3.00		
Total	10.00		

Funded Position Detail by Fund and Department FY 2025-26

ENTERPRISE FUNDS - Water and Sewer Utilities (continued)			
UTILITIES BILLING OFFICE		COLLECTION SYSTEM	
Coord Meter Services	1.00	Crew Leader II	3.00
Coordinator Utility Billing Office	1.00	Superintendent, Collections	1.00
Director Financial Administration	0.30	Utility Mechanic I	6.00
Manager Utility Billing Office	1.00	Utility Mechanic II	5.00
Senior Customer Service Representative	4.00	Utility Mechanic III	2.00
Supervisor, Customer Service Representative	1.00	Total	17.00
Total	8.30		
OTHER ENTERPRISE FUNDS			
PARKING MANAGEMENT		VAN WEZEL PERFORMING ARTS HALL	
Administrative Specialist I	1.00	Accountant I	1.00
Supervisor, Administrative	1.00	Administrative Assistant	1.00
General Manager, Parking	1.00	Assistant Manger, Box Office VWPAH	1.00
Parking Meter Maintenance Technician	1.00	Assistant Manager, Marketing	1.00
Manager, Parking Operations	1.00	Coordinator, Group Sales	1.00
Parking Enforcement Specialist	7.00	Crew Leader I	1.00
Parking Garage Attendant	8.00	Digital & Public Relations Associate	1.00
Parking Garage Maintenance Technician	1.00	Education Associate	2.00
Revenue Collection Specialist	1.00	Executive Director, Van Wezel	1.00
Supervisor, Parking Garages	1.00	General Manager, Van Wezel PAH	1.00
Manager, Parking Services	1.00	Graphic Artist	1.00
Total	24.00	House Manager	1.00
SOLID WASTE MANAGEMENT		Building Maintenance Technician III	1.00
Accounting Specialist	1.00	Manager, Facilities	1.00
Administrative Coordinator	1.00	Manager, Department Finance	1.00
Administrative Specialist II	1.00	Manager, Marketing	1.00
Compliance Coordinator	1.00	Manager, Technical Production	1.00
Crew Leader I	1.00	Manager, Operations	1.00
Crew Leader II	2.00	Manager, Box Office VWPAH	1.00
Director Public Works	0.34	Manager, Education & Community Engagement	1.00
Equipment Mechanic III	1.00	Supervisor, Public Relations	1.00
Equipment Operator I	1.00	Supervisor, Facilities Maintenance	1.00
Fleet Service Technician	1.00	Technical Assistant	1.00
General Mgr. Public Services	0.60	Total	24.00
Maintenance Mechanic II	1.00		
Manager Solid Waste Operations	1.00		
Refuse Equipment Operator, Commercial	5.00		
Refuse Equipment Operator, Residential	23.00		
Senior Customer Service Representative	1.00		
Solid Waste Helper	10.00		
Transfer Station Operator	1.00		
Total	52.94		

Funded Position Detail by Fund and Department FY 2025-26

INTERNAL SERVICE FUNDS			
INFORMATION TECHNOLOGY		FLEET SERVICES	
Administrative Assistant	1.00	Coordinator, Administrative	0.00
Application Developer	1.00	Fleet Services Technician III	1.00
Computer Support Specialist I	2.00	Fleet Services Master Technician	3.00
Computer Support Specialist II	1.00	General Manager, Public Services	0.30
Database Administrator	1.00	Manager, Fleet Service	1.00
Director, Information Technology	1.00	Fleet Service Shop Foreperson	1.00
GIS Analyst	1.00	Total	6.30
Application Support Administrator	1.00		
Business Analyst	1.00		
GIS Coordinator	1.00		
Information Systems Security Analyst	1.00		
IT Project Manager	1.00		
Junior Security Analyst	1.00		
Junior Systems Administrator	1.00		
Manager, Information & Communication Tech	1.00		
Manager, Information Technology	1.00		
Network Administrator	1.00		
Supervisor Service Desk	1.00		
Windows System Administrator	1.00		
Computer Support Specialist II (Webmaster)	1.00		
Total	21.00		

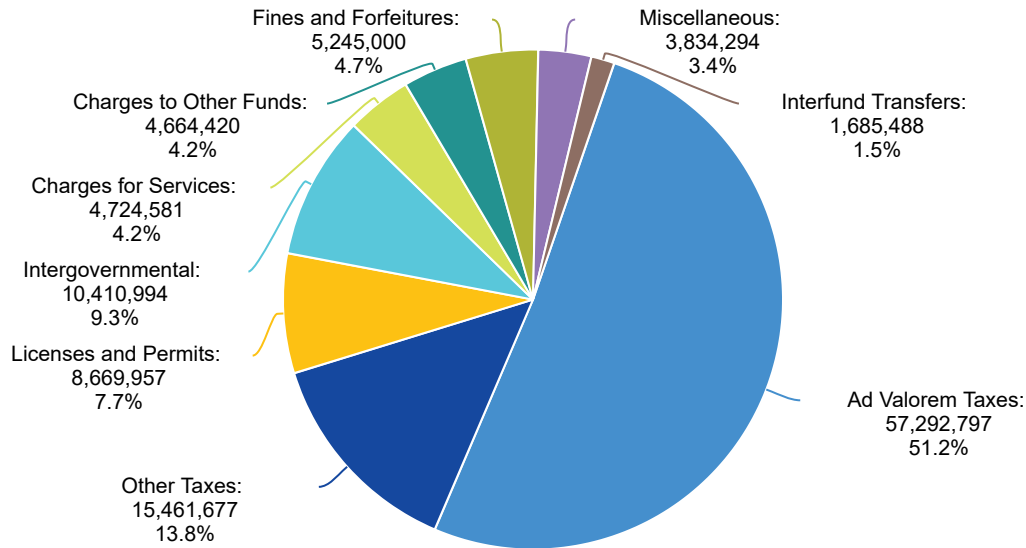




**General
Fund**

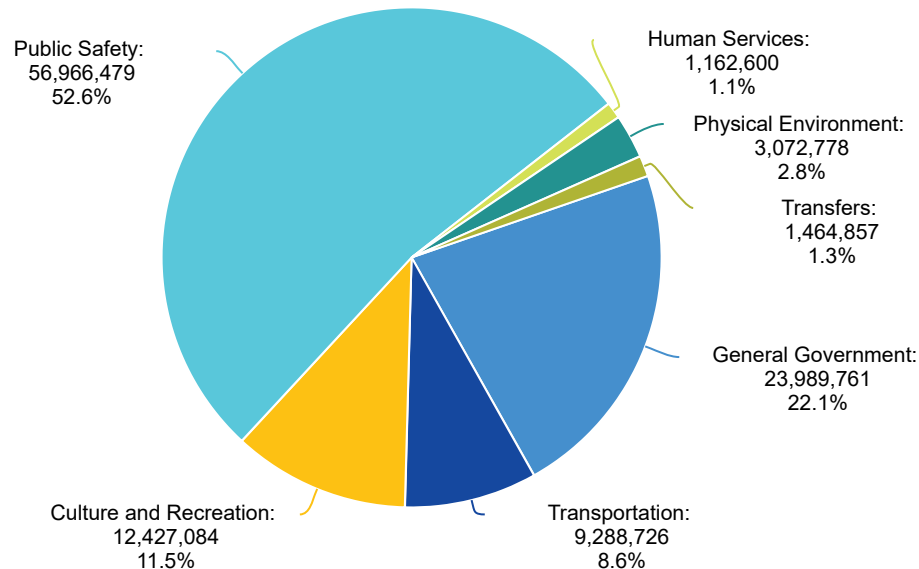
General Fund

Revenues \$111,989,208



The above chart presents General Fund revenues by major source as a percentage of total General Fund revenues. The City's revenue sources are sufficiently diversified to absorb unexpected adverse changes in the economy. Ad Valorem Taxes represent 51.16% of General Fund revenues and Other Taxes being the second highest revenue source at 13.81%.

Expenditures \$108,372,285



The above chart demonstrates General Fund expenditures by major function as a percentage of total General Fund expenditures. The largest functional area is Public Safety which accounts for 52.6% of total expenditures. Historically, the City Commission's major expenditure emphasis has been to provide for the safety of the City's taxpayers.

Revenues and Expenditures Summary

General Fund

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimate Actual 2024-25	Budget 2025-26
Beginning Fund Balance	\$ 36,200,330	\$ 33,437,527	\$ 32,468,717	\$ 32,468,717	\$ 18,057,873
Revenues:					
Taxes	60,470,186	64,842,951	64,843,951	64,617,324	72,754,474
License and Permits	8,066,383	8,842,623	8,919,990	8,281,839	8,669,957
Intergovernmental	13,052,258	11,340,621	19,057,971	20,502,070	10,410,994
Charges for Services	9,806,625	12,396,576	10,848,206	10,363,510	9,527,451
Fines and Forfeitures	3,225,417	2,839,000	2,839,000	3,132,000	5,245,000
Miscellaneous	5,572,297	319,000	1,897,870	6,687,305	3,695,844
Interfund Transfers	1,623,330	1,654,588	1,654,588	1,681,588	1,685,488
Total Revenues/resources	101,816,496	102,235,359	110,061,576	115,265,636	111,989,208
Estimated Funds Available	138,016,826	135,672,886	142,530,293	147,734,353	130,047,081
Expenditures:					
Personnel	70,786,442	72,529,057	72,628,786	74,166,956	76,981,812
Operating	25,681,966	30,130,383	49,397,959	50,771,220	29,706,460
Debt Service	28	-	-	-	-
Capital	1,484,052	1,697,241	4,219,382	2,832,359	179,153
Grants	38,380	40,000	35,011	40,000	40,000
Transfers	3,616,919	2,614,857	2,614,857	1,814,857	1,464,857
Total Expenditures	101,607,787	107,011,538	128,895,995	129,676,480	108,372,282
Projected Ending Balance	36,409,039	28,661,348	13,634,298	18,057,873	21,674,799
Re-appropriations	(725,368)	-	-	-	-
Non-spendable	(683,813)	-	-	-	-
Carryover Encumbrance	(2,554,126)	-	-	-	-
Revenue Stabilization	(3,305,603)	-	-	-	-
Ending Fund Balance-unassign	\$ 29,189,223	\$ 28,661,348	\$ 13,634,298	\$ 18,057,873	\$ 21,674,799
Percent of Unassigned Fund Balance to Operating Expenses					20.00%
Revenue Stabilization Fund Balance-committed				\$	3,305,603

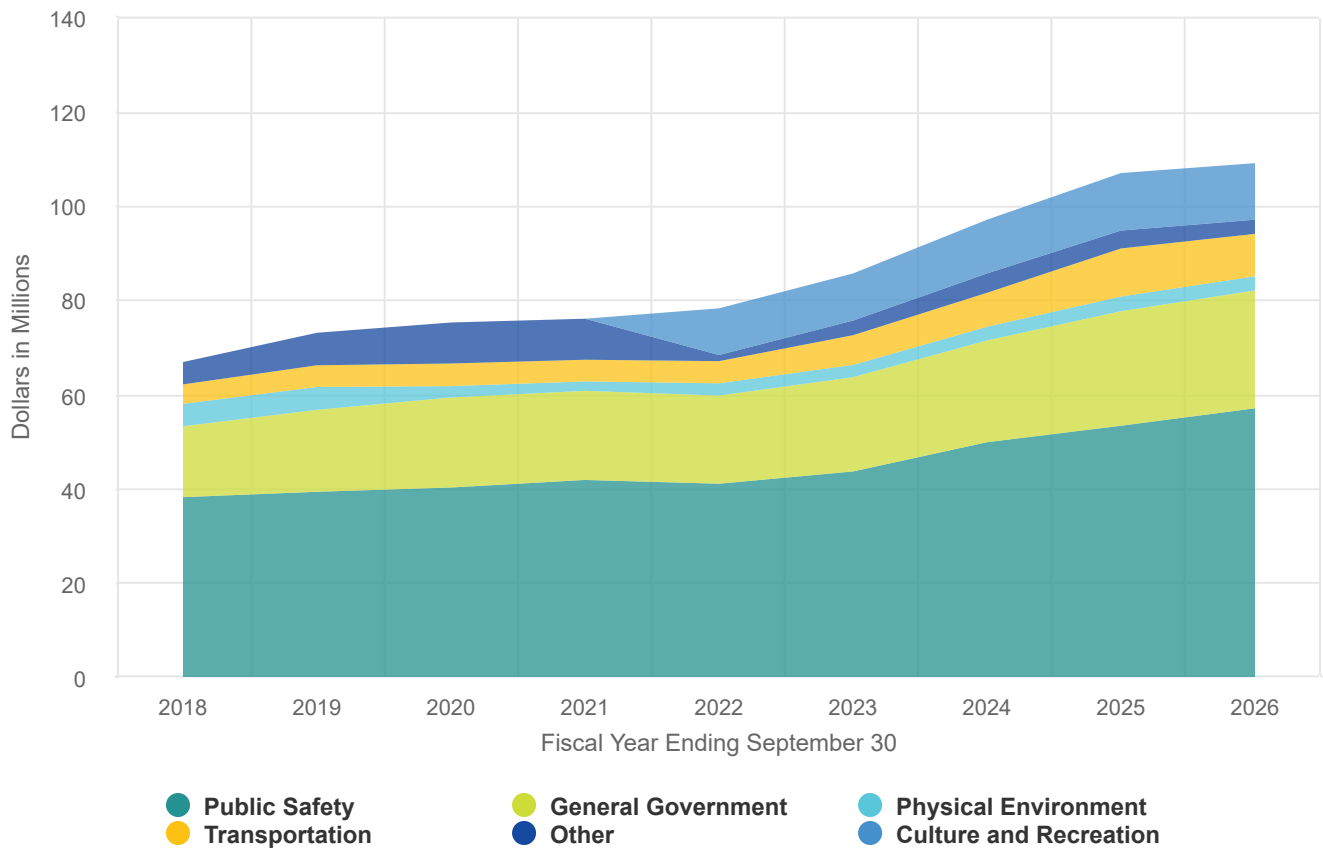
Schedule of Revenues

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimate of Actual 2024-25	Continuation Budget 2025-26	Issues 2025-26	Budget 2025-26	% Change
Taxes								
Ad Valorem Taxes	\$ 45,815,281	\$ 49,666,909	\$ 49,666,909	\$ 49,640,909	\$ 57,292,797	\$ -	\$ 57,292,797	15.35%
Other Licenses & Permits	-	-	1,000	-	-	-	-	0.00%
Police & Fire Pension	1,179,482	1,065,297	1,065,297	1,065,297	1,427,677	-	1,427,677	34.02%
Communication	3,488,352	3,675,000	3,675,000	3,730,068	3,730,000	-	3,730,000	1.50%
Electric	7,448,808	7,800,000	7,800,000	7,450,000	7,500,000	-	7,500,000	-3.85%
Fuel Oil & Propane Gas	60,937	85,745	85,745	89,050	90,000	-	90,000	4.96%
Natural Gas	206,605	250,000	250,000	250,000	250,000	-	250,000	0.00%
Water	2,270,721	2,300,000	2,300,000	2,392,000	2,464,000	-	2,464,000	7.13%
Total Taxes	60,470,186	64,842,951	64,843,951	64,617,324	72,754,474	-	72,754,474	12.20%
License and Permits								
Building Permits	761,217	494,500	572,867	613,761	617,000	-	617,000	24.77%
Electric Franchise Fee	5,992,184	6,800,000	6,800,000	6,100,500	6,200,000	-	6,200,000	-8.82%
Gas Franchise Fee	276,049	270,000	270,000	270,000	270,000	-	270,000	0.00%
Miscellaneous Revenues	50	100	100	30	50	-	50	-50.00%
Other Licenses & Permits	173,478	266,300	265,300	285,825	320,800	-	320,800	20.47%
Water Franchise Fees	863,405	1,011,723	1,011,723	1,011,723	1,262,107	-	1,262,107	24.75%
Total License and Permits	8,066,383	8,842,623	8,919,990	8,281,839	8,669,957	-	8,669,957	-1.95%
Intergovernmental								
Alcoholic Licenses	126,322	120,000	120,000	18,125	20,000	-	20,000	-83.33%
Federal/State Grants	2,567,346	-	7,717,350	10,512,990	-	-	-	0.00%
Interlocal Agreements	174,528	175,000	175,000	197,551	197,672	-	197,672	12.96%
Mobile Home Licenses	46,754	43,000	43,000	43,000	43,000	-	43,000	0.00%
Other Intergovernmental	705,132	718,621	718,621	692,339	715,322	-	715,322	-0.46%
Sales Tax	6,773,587	7,400,000	7,400,000	6,733,148	6,775,000	-	6,775,000	-8.45%
State Revenue Sharing	2,658,589	2,884,000	2,884,000	2,304,917	2,660,000	-	2,660,000	-7.77%
Total Intergovernmental	13,052,258	11,340,621	19,057,971	20,502,070	10,410,994	-	10,410,994	-8.20%
Charges for Services								
Culture and Recreation	1,097,451	1,145,500	1,161,500	781,679	775,500	-	775,500	-32.30%
General Government	2,718,180	2,884,233	2,884,233	2,838,154	3,122,681	-	3,122,681	8.27%
Public Safety	886,880	812,500	812,500	789,634	811,400	-	811,400	-0.14%
Rents and Royalties	576,062	1,548,370	-	-	138,450	-	138,450	-91.06%
Transportation	129,506	88,000	88,000	36,070	15,000	-	15,000	-82.95%
Total Charges for Services	5,408,079	6,478,603	4,946,233	4,445,537	4,863,031	-	4,863,031	-24.94%
Charges to Other Funds								
Cost Allocation	4,398,546	5,917,973	5,917,973	5,917,973	4,664,420	-	4,664,420	-21.18%
Total Charges to Other Funds	4,398,546	5,917,973	5,917,973	5,917,973	4,664,420	-	4,664,420	-21.18%
Fines and Forfeitures								
Court Fines	145,991	140,000	140,000	-	-	-	-	-100.00%
Fines and Forfeitures	16,867	-	-	-	-	-	-	0.00%
Other Miscellaneous Fines	425,523	297,500	297,500	432,000	443,000	-	443,000	48.91%
Red Light Citations	2,637,036	2,401,500	2,401,500	2,400,000	3,002,000	-	3,002,000	25.01%
School Zone Citations	-	-	-	300,000	1,800,000	-	1,800,000	0.00%
Total Fines and Forfeitures	3,225,417	2,839,000	2,839,000	3,132,000	5,245,000	-	5,245,000	84.75%
Investment Income								
Investment Income	3,304,656	200,000	200,000	2,500,000	1,500,000	-	1,500,000	650.00%
Total Investment Income	3,304,656	200,000	200,000	2,500,000	1,500,000	-	1,500,000	650.00%
Miscellaneous								
Miscellaneous Revenues	1,026,875	119,000	149,500	2,216,303	115,000	-	115,000	-3.36%
Rents and Royalties	1,240,766	-	1,532,370	1,971,002	2,080,844	-	2,080,844	0.00%
Total Miscellaneous	2,267,641	119,000	1,681,870	4,187,305	2,195,844	-	2,195,844	1745.25%
Other Financing Sources								
IntraGovernmental Transfers	1,623,330	1,654,588	1,654,588	1,681,588	1,685,488	-	1,685,488	1.87%
Total Other Financing Sources	1,623,330	1,654,588	1,654,588	1,681,588	1,685,488	-	1,685,488	1.87%
Total Revenues	100,193,166	100,580,771	108,406,988	113,584,048	110,303,720	-	110,303,720	9.67%
Total Revenue/resources	\$ 101,816,496	\$ 102,235,359	\$ 110,061,576	\$ 115,265,636	\$ 111,989,208	\$ -	\$ 111,989,208	9.54%

Schedule of Expenditures

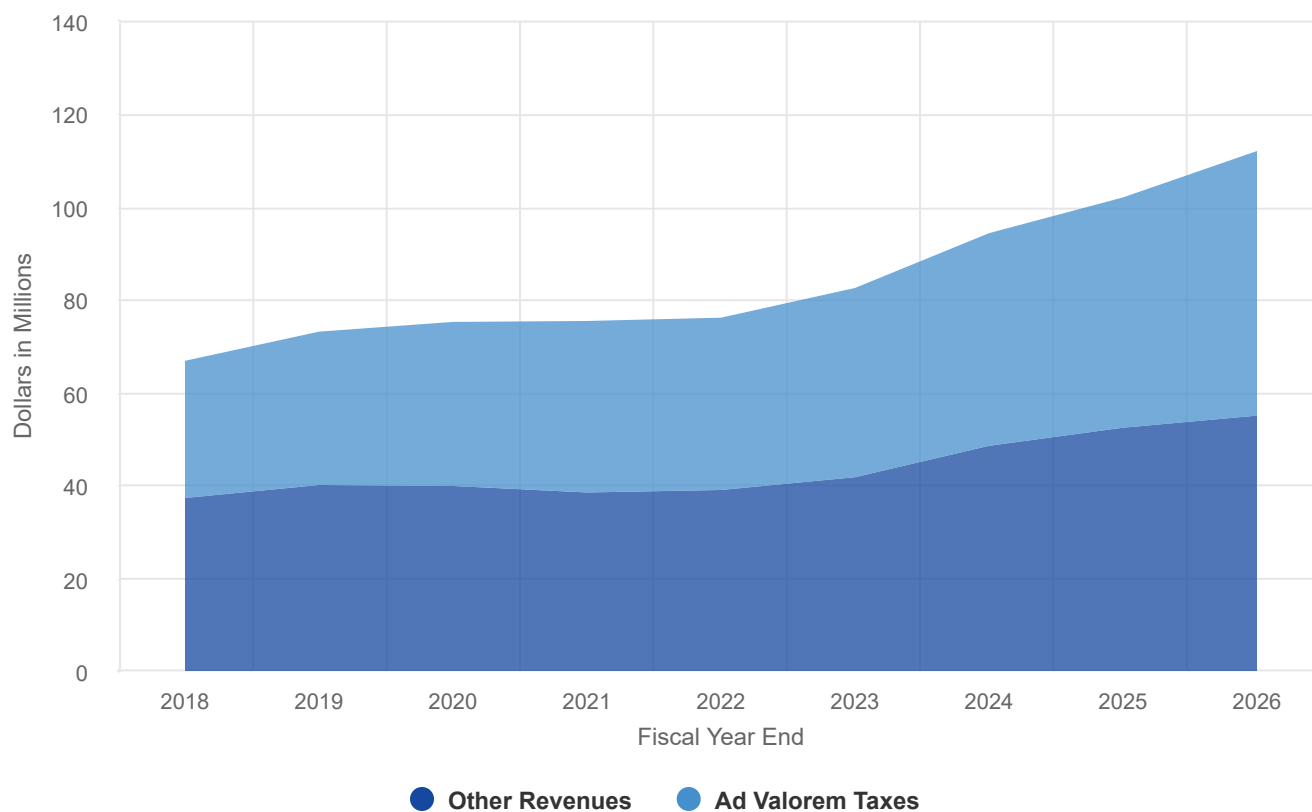
	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimate of Actual 2024-25	Continuation Budget 2025-26	Issues 2025-26	Budget 2025-26	% Change
General Government								
City Attorney	\$ 1,746,257	\$ 1,781,359	\$ 1,781,359	\$ 1,781,359	\$ 1,850,100	\$ -	\$ 1,850,100	3.86%
City Auditor And Clerk's Office	2,760,648	3,136,503	3,104,689	3,296,286	3,078,705	-	3,078,705	-1.84%
City Commission	731,592	849,034	839,243	835,122	893,150	-	893,150	5.20%
City Manager's Office	1,233,428	1,314,284	1,302,764	1,284,254	1,322,844	-	1,322,844	0.65%
Facilities Management	1,741,184	1,940,971	1,981,538	1,861,232	2,037,213	-	2,037,213	4.96%
Financial Administration	2,548,210	2,300,250	2,298,381	2,092,002	2,435,337	-	2,435,337	5.87%
Governmental Affairs	-	1,567,859	1,561,449	1,049,249	1,435,123	-	1,435,123	-8.47%
Housing And Community Development	-	114,504	113,917	113,916	29,832	-	29,832	-73.95%
Human Resources	1,793,776	2,132,738	2,356,018	2,047,243	2,009,361	-	2,009,361	-5.78%
Planning	1,996,111	2,769,220	3,070,477	2,634,623	2,282,082	-	2,282,082	-17.59%
Special Events	344,041	403,027	403,028	390,634	457,851	-	457,851	13.60%
Unclassified Administration	7,299,020	4,590,344	22,107,870	23,604,768	4,630,992	-	4,630,992	0.89%
Development Services	1,043,164	1,594,350	1,481,198	1,259,705	1,527,171	-	1,527,171	-4.21%
Total General Government	23,237,431	24,494,443	42,401,931	42,250,393	23,989,761	-	23,989,761	-2.06%
Transportation								
Engineering	\$ 2,534,935	\$ 3,928,194	\$ 4,005,244	\$ 3,816,172	\$ 3,548,794	\$ -	\$ 3,548,794	-9.66%
Streets And Highway	4,875,901	6,274,677	6,422,765	6,397,863	5,739,932	-	5,739,932	-8.52%
Total Transportation	7,410,836	10,202,871	10,428,009	10,214,035	9,288,726	-	9,288,726	-8.96%
Culture and Recreation								
Parks And Recreation	11,037,021	12,196,365	12,366,799	11,618,138	12,427,084	-	12,427,084	1.89%
Total Culture and Recreation	11,037,021	12,196,365	12,366,799	11,618,138	12,427,084	-	12,427,084	1.89%
Human Services								
Homelessness Response	\$ 1,038,883	\$ 1,106,030	\$ 1,106,030	\$ 1,096,824	\$ 1,162,600	\$ -	\$ 1,162,600	5.11%
Total Human Services	1,038,883	1,106,030	1,106,030	1,096,824	1,162,600	-	1,162,600	5.11%
Physical Environment								
Non-Park Maintenance	\$ 3,044,501	\$ 3,028,418	\$ 3,028,418	\$ 2,907,057	\$ 3,072,778	\$ -	\$ 3,072,778	1.46%
Total Physical Environment	3,044,501	3,028,418	3,028,418	2,907,057	3,072,778	-	3,072,778	1.46%
Public Safety								
Fire Pension	2,193,609	2,523,475	2,523,475	2,523,475	4,017,549	-	4,017,549	59.21%
Sarasota Police Department	48,772,774	48,978,529	50,569,275	53,290,469	50,622,043	-	50,622,043	3.36%
Unclassified Administration	-	-	1,899,291	1,899,291	-	-	-	0.00%
Unclassified Police	541,815	850,000	856,750	850,000	1,100,000	-	1,100,000	29.41%
Code Compliance	713,994	1,016,550	1,101,435	979,564	1,226,887	-	1,226,887	20.69%
Total Public Safety	52,222,192	53,368,554	56,950,226	59,542,799	56,966,479	-	56,966,479	6.74%
Other Financing Uses								
General Government	\$ 3,194,919	\$ 2,614,857	\$ 6,135,253	\$ 1,814,857	\$ 1,464,857	\$ -	\$ 1,464,857	-43.98%
Transportation	422,000	-	-	-	-	-	-	0.00%
Total Other Financing Uses	3,616,919	2,614,857	6,135,253	1,814,857	1,464,857	-	1,464,857	-43.98%
Total Expenditures	\$ 101,607,783	\$ 106,961,609	\$ 132,416,666	\$ 129,444,103	\$ 108,372,285	\$ -	\$ 108,372,285	1.32%

General Fund Comparison of Expenditures By Function



The composition of expenditures in the General Fund is pictorially presented above. The largest portion relates to public safety.

General Fund Comparison of Expenditures Funded by Ad Valorem Taxes and those Funded By Other Revenues



The comparison of expenditures funded by Ad Valorem taxes and other revenues in the General Fund demonstrates that property taxes cover only a small portion of total expenditures in the General Fund.

City Commission

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: CC.10001 - City commission

Purpose

To enforce all laws and regulations with respect to municipal affairs, subject only to the limitations and restrictions of the City of Sarasota Charter and the Florida State Constitution.

Operations

The five-member citizen-elected City Commission is comprised of two members serving the public at-large, and three members who are individually elected to represent one of three City voting districts. The Commissioners elect one of their members annually to serve as Mayor, and one member is chosen to serve as Vice-Mayor. The Commission appoints three Charter Officials (the City Manager, the City Attorney and the City Auditor and Clerk); appoints all the Advisory Board and Committee members; and assembles as a body at a minimum of 22 annual public meetings (City Commission Meetings) to deliberate and vote on the efforts and initiatives of City Administration and staff, to accept and address public commentary and issues of community concern, and to establish organizational goals, municipal codes, and regulations that preserve and promote the quality of life for all Sarasota. The Commission's scheduling, correspondence, and other administrative tasks are assisted by one full-time Administrative Assistant.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	590,192	584,684	633,495	-	633,495
510000:Contractual Services	116,768	191,500	195,000	-	195,000
520000:Utilities	5,423	2,000	2,200	-	2,200
540000:Other Supplies and Expenses	19,208	70,850	62,455	-	62,455
Totals	\$ 731,591	\$ 849,034	\$ 893,150	\$ -	\$ 893,150

Personnel

Full Time Equivalent Positions	1.00	1.33	1.33	0.00	1.33
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City Manager's Office

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - CMO - City Manager'S Office

Department Summary

The City Manager serves as the City's Chief Administrator and is responsible to the City Commission for the proper administration of all affairs of the city except for responsibilities authorized by the City Auditor & Clerk, and City Attorney, by the City Charter.

The City Manager's Office supervises the Directors who oversee the City's Departments. This Department's budget includes: Communications, Marketing, and Office of Independent Police Advisory Panels.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340001:Other Charges for Services	320,472	362,894	386,548	-	386,548
Totals	\$ 320,472	\$ 362,894	\$ 386,548	\$ -	\$ 386,548
Expense					
500000:Personnel Services	1,174,858	1,256,768	1,270,993	-	1,270,993
510000:Contractual Services	2,273	-	200	-	200
520000:Utilities	3,364	4,000	5,400	-	5,400
530000:Maintenance and Repairs	20	-	-	-	-
540000:Other Supplies and Expenses	52,915	53,516	46,249	-	46,249
Totals	\$ 1,233,430	\$ 1,314,284	\$ 1,322,842	\$ -	\$ 1,322,842
Personnel					
Full Time Equivalent Positions	10.50	11.00	8.00	0.00	8.00

City Manager's Office

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10002 - City Manager's Office

Purpose

To continually improve the citizens' quality of life through the provision of value-driven, quality public services and facilities that reflect the expectations of residents, visitors, and the business community.

Operations

The City Manager is the Chief Executive Officer of the City, overseeing over 800+ members of the City organization and is responsible to the City Commission for the proper administration of the entire City. The Manager also establishes and maintains external relationships with other governmental agencies, community organizations, business leaders, civic groups, and citizens, to ensure that the City is fully meeting the needs of the community. The development of annual goals gives direction for the development of the yearly financial plan. Each year the City Manager prepares and presents an Annual Budget and policy recommendations/implementations for the City Commission to consider based on the Strategic Plan.

Goals

1. To efficiently execute the policies and initiatives of the City Commission
2. To ensure services are effectively delivered to the public
3. To regularly engage with members of the community and facilitate citizen's interactions with city government

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	1,094,146	775,793	768,635	-	768,635
510000:Contractual Services	2,235	-	-	-	-
520000:Utilities	2,081	2,500	4,000	-	4,000
540000:Other Supplies and Expenses	47,753	42,946	31,885	-	31,885
Totals	\$ 1,146,215	\$ 821,239	\$ 804,520	\$ -	\$ 804,520

Personnel

Full Time Equivalent Positions	6.00	3.33	4.33	0.00	4.33
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Communications Office

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10001 - Communications Office

Purpose

To communicate the mission and initiatives of the City organization to the public it serves.

Operations

The City's Communication Office coordinates strategic messaging and public outreach for nine departments plus divisions on a variety of issues, projects and programs as well as during emergency situations. The office leverages multiple social media platforms to communicate directly with the public at no cost through Facebook, Instagram, X, Nextdoor, LinkedIn and YouTube. The office also is responsible for cultivating and maintaining strong professional relationships with the traditional news media to support community outreach. In addition, information is disseminated through traditional news releases, news conferences, guest editorials and a weekly an e-newsletter. Staff provides media training and counsel for employees prior to media interviews. Crisis communications planning and response for natural and/or manmade disasters is also a significant role.

Goals

1. Share pertinent information about City projects, initiatives and emergency situations with the community in a timely and easy to understand manner
2. Foster strong working relationships with the local media

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340001:Other Charges for Services	320,472	362,894	386,548	-	386,548
Totals	\$ 320,472	\$ 362,894	\$ 386,548	\$ -	\$ 386,548
Expense					
500000:Personnel Services	80,712	480,975	502,358	-	502,358
510000:Contractual Services	38	-	200	-	200
520000:Utilities	1,283	1,500	1,400	-	1,400
530000:Maintenance and Repairs	20	-	-	-	-
540000:Other Supplies and Expenses	5,162	10,570	14,364	-	14,364
Totals	\$ 87,215	\$ 493,045	\$ 518,322	\$ -	\$ 518,322
Personnel					
Full Time Equivalent Positions	3.00	3.00	3.00	0.00	3.00

Governmental Affairs

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - GVT - Governmental Affairs

Department Summary

The Governmental Affairs Department is responsible for developing and executing the City's legislative priorities. The department serves as the primary liaison between the City and governmental entities at the local, state, and federal levels. The Governmental Affairs Department also oversees the Grants Department, Purchasing Department, Office of Special Events, and Special Projects.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
360000:Miscellaneous Revenues	-	85,000	80,000	-	80,000
Totals	\$ -	\$ 85,000	\$ 80,000	\$ -	\$ 80,000
Expense					
500000:Personnel Services	-	1,299,894	1,248,032	-	1,248,032
510000:Contractual Services	-	12,000	80,000	-	80,000
520000:Utilities	-	4,200	4,500	-	4,500
530000:Maintenance and Repairs	-	47,000	42,000	-	42,000
540000:Other Supplies and Expenses	-	129,765	60,590	-	60,590
600000:Capital Outlay	-	75,000	-	-	-
Totals	\$ -	\$ 1,567,859	\$ 1,435,122	\$ -	\$ 1,435,122
Personnel					
Full Time Equivalent Positions	0.00	11.33	10.00	0.00	10.00

Governmental Affairs

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10404 - Governmental Affairs

Purpose

The Governmental Affairs Department promotes the City of Sarasota's interests with state and federal legislators and oversees the development of the City Commission's legislative priorities that impact the City of Sarasota. The Department serves as the primary liaison between the City and governmental entities, including the county, state, and federal agencies, and regional organizations such as the Florida League of Cities and National League of Cities. The Department develops and advances the City's legislative priorities and policies by advocating for state and federal appropriations, tracking and analyzing proposed legislation and representing the City's regulatory interests in policy discussions with elected officials. Additional functions include coordinating advocacy meetings with the City's elected officials and state and federal representatives, along with building relationships with public stakeholders and community organizations, preparing policy and legislative reports for the City's elected officials and City leadership, analyzing potential legislative impacts on the City and collaborating with the City Attorney's Office on legislative legal impacts. The Grants Department is included in the Governmental Affairs program and is responsible for securing, managing, and overseeing the City's grant management process. The department's key duties include researching and identifying federal and state grant opportunities, along with developing and submitting grant applications that align with the City's priorities and budget. Additionally, the department oversees awarded grants to ensure compliance with the grant deliverables, grant funding requirements, and reporting, along with preparing performance and financial reports, and ensuring all timelines and grant terms are met.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	-	497,459	408,895	-	408,895
510000:Contractual Services	-	-	10,000	-	10,000
520000:Utilities	-	1,700	2,000	-	2,000
530000:Maintenance and Repairs	-	-	2,000	-	2,000
540000:Other Supplies and Expenses	-	50,505	15,690	-	15,690
Totals	\$ -	\$ 549,664	\$ 438,585	\$ -	\$ 438,585

Personnel

Full Time Equivalent Positions	0.00	3.33	2.00	0.00	2.00
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Purchasing

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10015 - Purchasing

Purpose

To maximize the purchasing power of public funds and to develop and administer ethical processes and procedures that ensure fair treatment for all City partners who provide goods and services.

Operations

The Purchasing Program is responsible for the management of all procurement of goods and services obtained by the City, including construction and professional services. The program is also responsible for ensuring that informal, formal (sealed), and alternative procurement methods utilized by the City are appropriate and comply with applicable laws, rules, regulations and guidelines. Major functions of the program include management of formal solicitations, development and administration of contracts, processing of requisitions to Purchase Orders, oversight of travel requests and expense reports, procurement card management, and continued development of electronic procurement methods. The program also plays a role in Citywide training, permit processing, the disposal of Citywide surplus assets, and the sale and/or purchase of real property.

Goals

1. Create an enhanced Purchasing Procedure Manual along with updating all purchasing forms and solicitation documents.
2. Develop and implement citywide training on all Purchasing Procedures.
3. In collaboration with the City Attorney's Office, review and update City Procurement Code and various administration Regulations.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
360000:Miscellaneous Revenues	-	85,000	80,000	-	80,000
Totals	\$ -	\$ 85,000	\$ 80,000	\$ -	\$ 80,000
Expense					
500000:Personnel Services	-	802,435	839,137	-	839,137
510000:Contractual Services	-	12,000	70,000	-	70,000
520000:Utilities	-	2,500	2,500	-	2,500
530000:Maintenance and Repairs	-	47,000	40,000	-	40,000
540000:Other Supplies and Expenses	-	79,260	44,900	-	44,900
600000:Capital Outlay	-	75,000	-	-	-
Totals	\$ -	\$ 1,018,195	\$ 996,537	\$ -	\$ 996,537

Personnel

Full Time Equivalent Positions	8.00	8.00	8.00	0.00	8.00
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PURCHASING

Performance Measures	FY 2024 Actuals	FY 2025 Actual	FY2026 Estimated
Purchase Orders processed	2,959	3,382	2,944
Pcard Transactions Processed	8,176	8,141	8,213
Pcard Transactions Processed on time	88%	87%	1
Travel Requests processed	618	540	546
Procurement training sessions hosted	42	71	100
Solicitations (RFPs, ITB s, ITNs, RFQs)	54	24	39
Expenses vouchers processed	7,063	6,926	6,637
City Contracts managed	350	441	397
<i>Miscellaneous client requests addressed</i>	585	609	465
Internal client surveys and # of respondents	n/a	n/a	1
External client surveys and # of respondents	n/a	n/a	1
Cooperative and Piggyback Contracts used	3	139	147
Single Source/Sole Source Approved	4	7	13
Emergency Purchase Orders Approved	2	4	2

Human Resources

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - HRM - Human Resources

Department Summary

Human Resources Management oversees employee services throughout the course of an employee's tenure including hiring, orientation, training, recognizing, rewarding, and promoting. This division creates and maintain all employee personnel records and monitors the performance evaluation process, the discipline process, unemployment hearings, and provides counsel on issues relating to employee and labor relations. Management participates in labor negotiations with the City's union employees (PBA, IUPA and Teamsters) to establish employment contracts, and provides guidance regarding the establishment of all non-union employee contracts.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340001:Other Charges for Services	490,289	686,316	675,405	-	675,405
360000:Miscellaneous Revenues	2,930	-	-	-	-
Totals	\$ 493,219	\$ 686,316	\$ 675,405	\$ -	\$ 675,405

Expense					
500000:Personnel Services	1,401,559	1,557,754	1,555,644	-	1,555,644
510000:Contractual Services	268,004	356,825	301,050	-	301,050
520000:Utilities	1,864	7,950	3,150	-	3,150
530000:Maintenance and Repairs	31,575	43,500	31,668	-	31,668
540000:Other Supplies and Expenses	90,770	166,710	117,850	-	117,850
Totals	\$ 1,793,772	\$ 2,132,739	\$ 2,009,362	\$ -	\$ 2,009,362

Personnel

Full Time Equivalent Positions	11.00	11.00	11.00	0.00	11.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Job postings opened	N/A	299	300
Employment applications processed	4,148	4,147	4,175
Total applicants hired	321	278	280
Voluntary FTE turnover (excluding seasonal)	15.59%	2.19%	2.00%
Total training hours provided by HR staff	N/A	194	234

Human Resources Administration

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10009 - Human Resources Administration

Purpose

To ensure that the City attracts and retains a diverse, high caliber workforce by promoting competitive wages and excellent working conditions, and by supporting and providing an array of programs that develop workplace skills and personal well-being.

Operations

Human Resources Management oversees employee services throughout the course of an employee's tenure including hiring, orientation, training, recognizing, rewarding, and promoting. This division creates and maintain employee personnel records and monitors the performance evaluation process, the discipline process, unemployment hearings, and provides counsel on issues relating to employee and labor relations. Management participates in labor negotiations with the City's unions to establish employment contracts and provides guidance regarding the establishment of all non-union employee contracts.

Goals

1. Complete a compensation study and make recommendations that the market information indicates needs to be changed to stay competitive in compensation.
2. Create a compensation philosophy that can be used for all wage scales and increases into the future and get agreement from the Executive Leadership.
3. Engage in 10 community recruitment events per FY with objective of 10 perspective candidates for hire or for future position placement.
4. 99% completion rate for all full time employees to complete compliance training within the one year deadline provided.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
360000:Miscellaneous Revenues	17	-	-	-	-
Totals	\$ 17	\$ -	\$ -	\$ -	\$ -
Expense					
500000:Personnel Services	846,154	857,940	889,536	-	889,536
510000:Contractual Services	249,003	345,225	297,750	-	297,750
520000:Utilities	1,357	7,300	2,500	-	2,500
530000:Maintenance and Repairs	25,576	33,500	25,168	-	25,168
540000:Other Supplies and Expenses	85,955	155,265	112,260	-	112,260
Totals	\$ 1,208,045	\$ 1,399,230	\$ 1,327,214	\$ -	\$ 1,327,214
Personnel					
Full Time Equivalent Positions	6.50	6.50	6.50	0.00	6.50

Human Relations Board Support

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10010 - Human Relations Board Support

Purpose

To provide a forum and deliberative process to address citizens' complaints regarding discrimination, and to ensure that the City is in compliance with the Human Relations Ordinance as established by the City Commission.

Operations

This function provides the administrative support for the City of Sarasota's Human Relations Board as it hears and adjudicates discrimination complaints. The Human Relations Board was established to promote and encourage fair treatment and equal opportunity for all persons and to promote mutual understanding and respect among all economic, social, racial, religious and ethnic groups and their members by providing outreach efforts on the City's non-discrimination ordinance. The Board hears complaints alleging violation of the Charter of the City of Sarasota which prohibits discrimination on the basis of age, color, disability, gender, marital status, national origin, race, religion, sexual orientation or veterans' status in the areas of housing, employment, and public accommodation. The function also acts as the City's Equal Opportunity office to ensure full compliance with the City's equal opportunity obligations.

Goals

1. Track all costs of complaint resolution for analysis and feedback for Ordinance improvement. Keeping cost per complaint within the budget.
2. Streamline complaint intake and processing with a goal of reducing time between complaint received to complaint resolved by a minimum of 20%.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	14,482	19,776	20,395	-	20,395
510000:Contractual Services	-	2,500	2,500	-	2,500
540000:Other Supplies and Expenses	-	270	-	-	-
Totals	\$ 14,482	\$ 22,546	\$ 22,895	\$ -	\$ 22,895

Personnel

Full Time Equivalent Positions	0.05	0.05	0.05	0.00	0.05
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Benefit Programs Admin

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10011 - Benefit Programs Admin

Purpose

To administer the employee and retiree benefit programs to ensure the needs of employees, retirees and dependents are being met in a cost-effective and legally compliant manner.

Operations

Delivery of the City's benefits plan requires monitoring the City's health and dental plans, life insurance program, the on-site employee health center, flexible spending accounts, and the prescription drug plan because tracking benefit activity is critical to ensuring continued fund viability and legal compliance.

Goals

1. To monitor costs of benefits and implement ideas and designs that have an impact on the plan.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340001:Other Charges for Services	149,910	192,193	215,947	-	215,947
Totals	\$ 149,910	\$ 192,193	\$ 215,947	\$ -	\$ 215,947
Expense					
500000:Personnel Services	175,576	209,454	218,140	-	218,140
510000:Contractual Services	545	-	-	-	-
540000:Other Supplies and Expenses	1,104	135	-	-	-
Totals	\$ 177,225	\$ 209,589	\$ 218,140	\$ -	\$ 218,140
Personnel					
Full Time Equivalent Positions	2.25	2.25	2.25	0.00	2.25

Safety Programs

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10012 - Safety Programs

Purpose

To provide a safe and healthy environment for City employees.

Operations

Safety Programs administers the City of Sarasota's Safety Program through the education of employees, inspection of facilities, implementation of mandated state and federal safety and health procedures and practices and work in coordination with Emergency Management on workplace evacuation and safety drills. The three basic elements of the Safety Program are 1) the avoidance of injuries to employees, 2) the avoidance of injuries to the public and their property, and 3) the avoidance of damages to property and equipment.

Goals

1. Attain 70% attendance rate at quarterly safety committee meetings
2. Enroll 70% of City drivers in annual training on distracted driving to be provided by SPD at least once per year
3. Recover maximum \$5,000 incentive from TIPS safety program for investments made by departments toward reduction of workers comp claims

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340001:Other Charges for Services	340,379	494,123	459,458	-	459,458
360000:Miscellaneous Revenues	2,913	-	-	-	-
Totals	\$ 343,292	\$ 494,123	\$ 459,458	\$ -	\$ 459,458
Expense					
500000:Personnel Services	365,347	470,584	427,573	-	427,573
510000:Contractual Services	18,456	9,100	800	-	800
520000:Utilities	507	650	650	-	650
530000:Maintenance and Repairs	5,999	10,000	6,500	-	6,500
540000:Other Supplies and Expenses	3,711	11,040	5,590	-	5,590
Totals	\$ 394,020	\$ 501,374	\$ 441,113	\$ -	\$ 441,113
Personnel					
Full Time Equivalent Positions	2.20	2.20	2.20	0.00	2.20

Development Services

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - DEV - Development Services

Department Summary

The Development Services Department, formerly the Neighborhood Development Services Department, protects the health, safety and welfare of citizens by enforcing codes related to building, zoning, housing, business operations, and issues impacting community quality of life. The Department provides services related to Zoning Administration, Local Business Tax Receipting, Code Compliance, and oversees the City's Building Construction/Inspection services (see Special Revenue Funds) as well as the Facilities Management Division.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
310000:Taxes	50	-	-	-	-
320000:Permits, Fees and Special Assessments	180,134	242,900	311,350	-	311,350
340000:Charges for Services	763,409	633,184	607,900	-	607,900
340001:Other Charges for Services	865,999	841,446	867,804	-	867,804
350000:Judgments, Fines & Forfeitures	300,387	201,000	205,000	-	205,000
360000:Miscellaneous Revenues	15,422	-	-	-	-
Totals	\$ 2,125,401	\$ 1,918,530	\$ 1,992,054	\$ -	\$ 1,992,054
Expense					
500000:Personnel Services	2,737,590	3,394,902	3,654,719	-	3,654,719
510000:Contractual Services	40,248	86,070	86,125	-	86,125
510100:Non Discretionary Contractual Services	17,500	17,500	8,750	-	8,750
520000:Utilities	199,807	318,780	312,330	-	312,330
530000:Maintenance and Repairs	208,796	351,068	341,395	-	341,395
540000:Other Supplies and Expenses	130,919	192,065	194,801	-	194,801
550100:Non Discretionary Insurance Claims and Expenses	163,481	191,487	193,150	-	193,150
Totals	\$ 3,498,341	\$ 4,551,872	\$ 4,791,270	\$ -	\$ 4,791,270
Personnel					
Full Time Equivalent Positions	28.55	34.05	37.05	0.00	37.05

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Performance Measures			
Business Tax licenses inspections	154	207	209
Business Tax licenses issued w/in 3 days of app	95%	95%	95%
Business Tax licenses issued	7,389	7,494	7,569

Development Services

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10137 - Development Services

Purpose

To strengthen residential neighborhoods, promote compatible commercial development and to support the goals of the adopted comprehensive plan.

Operations

Development Services Administration provides planning and zoning services that ensure consistency of residential and commercial development with the City's adopted Zoning codes, FEMA regulations, and other community requirements for safety and quality of life. The division also administers the local business tax receipt program to ensure local businesses are compliant with zoning and licensing requirements.

Goals

1. Ensure an efficient and timely development review process, permit applications and Local Business Tax for applicants.
2. Promote open communication and transparency throughout the development review process with residents, applicants, and the community at large.
3. Review applications for consistency with the Zoning Code, FEMA regulations and business licensing requirements to ensure compliance and a high level of safety and quality of life for the public.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
310000:Taxes	50	-	-	-	-
320000:Permits, Fees and Special Assessments	55,988	36,900	42,850	-	42,850
340000:Charges for Services	685,492	601,500	607,900	-	607,900
360000:Miscellaneous Revenues	36	-	-	-	-
Totals	\$ 741,566	\$ 638,400	\$ 650,750	\$ -	\$ 650,750

Expense					
500000:Personnel Services	999,177	1,491,867	1,432,499	-	1,432,499
510000:Contractual Services	176	1,000	500	-	500
520000:Utilities	2,312	4,845	4,185	-	4,185
530000:Maintenance and Repairs	-	44,388	42,342	-	42,342
540000:Other Supplies and Expenses	40,682	51,035	46,370	-	46,370
550100:Non Discretionary Insurance Claims and Expenses	816	1,216	1,275	-	1,275
Totals	\$ 1,043,163	\$ 1,594,351	\$ 1,527,171	\$ -	\$ 1,527,171

Personnel

Full Time Equivalent Positions	11.35	13.55	13.55	0.00	13.55
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Code compliance inspections conducted	10,584	10,600	10,600
Percentage of certified code compliance inspectors	100%	100%	100%
Percentage of code complaints addressed with in 3 days	90%	90%	90%

Code Compliance

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10135 - Code Compliance

Purpose

To preserve, improve, and stabilize all City neighborhoods.

Operations

Certified Code Compliance inspectors inspect properties throughout the City of Sarasota to ensure property owners and occupants are complying with the City's various codes that govern zoning, housing, commercial maintenance, safety, aesthetics, and other physical aspects affecting quality of life. The division compels compliance by issuing notices of violation and prosecuting cases before the Code Compliance Magistrate. The division also administers and maintains the foreclosed property registration program and the vacation rental program.

Goals

1. Educate the public, property owners, and businesses about codes and regulations to promote voluntary compliance.
2. Protect the health and safety of our residents by ensuring that all city, zoning, and building codes are enforced.
3. Ensure efficient, consistent, and fair enforcement of our codes to improve the quality of life for our citizens.
4. Administer the Vacation Rental Registration program to mitigate impacts to surrounding residents.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	124,146	206,000	268,500	-	268,500
350000:Judgments, Fines & Forfeitures	300,387	201,000	205,000	-	205,000
Totals	\$ 424,533	\$ 407,000	\$ 473,500	\$ -	\$ 473,500
Expense					
500000:Personnel Services	600,006	784,320	978,336	-	978,336
510000:Contractual Services	13,596	80,420	80,225	-	80,225
520000:Utilities	4,253	7,965	8,145	-	8,145
530000:Maintenance and Repairs	55,023	79,588	84,953	-	84,953
540000:Other Supplies and Expenses	39,955	61,730	72,881	-	72,881
550100:Non Discretionary Insurance Claims and Expenses	1,161	2,527	2,347	-	2,347
Totals	\$ 713,994	\$ 1,016,550	\$ 1,226,887	\$ -	\$ 1,226,887

Personnel

Full Time Equivalent Positions	6.20	9.50	11.50	0.00	11.50
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Code compliance inspections conducted	10,584	11,850	11,900
Percentage of certified code compliance inspectors	100%	90%	100%
Percentage of code complaints addressed with in 3 days	90%	90%	90%

Facilities Management

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10134 - Facilities Management

Purpose

To maintain multiple City-owned facilities and provide a safe and clean environment to support City employees in their efforts to provide quality services to the public.

Operations

Municipal Facilities is responsible for providing and maintaining all facility management functions for City Hall, City Hall Annex Building, Federal Building, North Sarasota Redevelopment Office, Central Records Facility, all water and sewer facility structures including those at Verna Wellfield, the Public Works Administration Center located on 12th Street, the City Health Center, and miscellaneous City-owned buildings which are leased for community use. The services provided include fire safety and janitorial services. In addition, all major repairs to ensure the structural and operational integrity of the buildings are coordinated through this division. The Municipal Facilities division provides labor for the preparation, inspections, and cleanup of building renovations and set-up and cleanup for public meetings. Municipal Facilities also provides oversight for all City owned real estate, including land and property leasing, and oversight for the disposal of all obsolete and surplus assets and materials.

Goals

1. Prioritize staffing levels and positions for overall efficiency and effectiveness.
2. Reduce maintenance costs through a more detailed and effective maintenance program.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	77,917	31,684	-	-	-
340001:Other Charges for Services	865,999	841,446	867,804	-	867,804
360000:Miscellaneous Revenues	15,386	-	-	-	-
Totals	\$ 959,302	\$ 873,130	\$ 867,804	\$ -	\$ 867,804
Expense					
500000:Personnel Services	1,138,407	1,118,715	1,243,884	-	1,243,884
510000:Contractual Services	26,476	4,650	5,400	-	5,400
510100:Non Discretionary Contractual Services	17,500	17,500	8,750	-	8,750
520000:Utilities	193,242	305,970	300,000	-	300,000
530000:Maintenance and Repairs	153,773	227,092	214,100	-	214,100
540000:Other Supplies and Expenses	50,282	79,300	75,550	-	75,550
550100:Non Discretionary Insurance Claims and Expenses	161,504	187,744	189,528	-	189,528
Totals	\$ 1,741,184	\$ 1,940,971	\$ 2,037,212	\$ -	\$ 2,037,212
Personnel					
Full Time Equivalent Positions	11.00	11.00	12.00	0.00	12.00

Financial Administration

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - FIN - Financial Administration

Department Summary

The Financial Administration Department manages the fiscal affairs of the City of Sarasota including budgeting; financial reporting; managing cash and debt; accounting, payroll, and accounts payable; administration of water, wastewater, and solid waste customer service; investing; and budgeting for special taxing and special assessment Districts. To accomplish these activities the Department organizes itself into two functional segments: Accounting and Utility Billing. The Utility Billing function is a revenue-funded business-type activity, therefore its budget is reported independently from the rest of Financial Administration, and may be found in the Enterprise Funds section of this document.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
360000:Miscellaneous Revenues	79,967	-	-	-	-
Totals	\$ 79,967	\$ -	\$ -	\$ -	-
Expense					
500000:Personnel Services	2,206,775	1,993,933	2,138,338	-	2,138,338
510000:Contractual Services	173,838	386,600	101,700	-	101,700
520000:Utilities	2,708	2,580	2,580	-	2,580
530000:Maintenance and Repairs	94,160	89,222	107,900	-	107,900
530100:Non-Discretionary Maintenance and Repairs	-	(246,000)	-	-	-
540000:Other Supplies and Expenses	70,696	73,915	84,820	-	84,820
700200:Interest and Fiscal Charges	28	-	-	-	-
Totals	\$ 2,548,205	\$ 2,300,250	\$ 2,435,338	\$ -	2,435,338
Personnel					
Full Time Equivalent Positions	22.70	16.70	16.70	0.00	16.70

Accounting

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10014 - Accounting

Purpose

To professionally manage and communicate all of the City's financial activities, in compliance with the highest standards of governmental finance and accounting, the City's adopted policies, and established best practices.

Operations

The Finance function of the Financial Administration Department oversees all of the City's financial activities including Budgeting, Accounting, Accounts Payable, Grant Reporting, Special Districts, Investing, Debt Management, (Bonding, Credit, Arbitrage), Employee Payroll and Timekeeping, and Daily Banking and Cash Receipting. The Finance function establishes Citywide policies to ensure the City organization is operating with strong oversight that reduces economic vulnerability, and establishes sustainable practices for cash and debt management, and capital spending. In addition to performing these duties, Finance ensures significant fiscal transparency with daily, monthly, quarterly, and annual reporting that provides the City Commission and residents with assurances that the public resources are being securely and wisely managed.

Goals

1. To enhance professional development for staff members to stay abreast of changes in financial reporting and to aid in an unqualified, "clean", Annual Comprehensive Financial Report.
2. To fund training courses and fees for financial accountants so they can successfully earn the Certified Governmental Financial Officer's certification.
3. To improve efficiencies in the yearly budgeting process and the annually published Adopted Financial Plan.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
360000:Miscellaneous Revenues	3,342	-	-	-	-
Totals	\$ 3,342	\$ -	\$ -	\$ -	\$ -

Expense					
500000:Personnel Services	1,593,793	1,993,933	2,138,338	-	2,138,338
510000:Contractual Services	92,118	386,600	101,700	-	101,700
520000:Utilities	2,334	2,580	2,580	-	2,580
530000:Maintenance and Repairs	64,586	89,222	107,900	-	107,900
530100:Non-Discretionary Maintenance and Repairs	-	(246,000)	-	-	-
540000:Other Supplies and Expenses	30,511	73,915	84,820	-	84,820
700200:Interest and Fiscal Charges	28	-	-	-	-
Totals	\$ 1,783,370	\$ 2,300,250	\$ 2,435,338	\$ -	\$ 2,435,338

Personnel

Full Time Equivalent Positions	14.70	16.70	0.00	0.00	0.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Bond Rating (Moody's/Fitch)	Aa1/AA+	Aa1/AA+	Aa1/AA+
Years of annual GFOA Distinguished Budget Award	33	34	34
Rate of return exceeded benchmark by	0.15%	0.15%	0.15%
Years of annual CAFR award for Excellence in Reporting	43	44	44
Years of annual PAFR award for Excellence in Reporting	10	11	11
Invoices paid within 30 days	99%	99%	99%

City Auditor And Clerk's Office

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - PAD - City Auditor And Clerk's Office

Department Summary

The City Auditor and Clerk is appointed by the City Commission as one of the City's three Charter Officials. Responsibilities include Commission Services, Development Application Services, Clerk Activities, Special Master Services (for Code Compliance Hearings), Election Services, Internal Auditing, Central Records, Communications (Television and Video Services) and manage Domestic Partnership Registry.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	10,837	150	150	-	150
350000:Judgments, Fines & Forfeitures	50	-	-	-	-
360000:Miscellaneous Revenues	31	-	-	-	-
Totals	\$ 10,918	\$ 150	\$ 150	\$ -	\$ 150
Expense					
500000:Personnel Services	2,461,124	2,420,167	2,524,703	-	2,524,703
510000:Contractual Services	49,469	163,060	174,160	-	174,160
520000:Utilities	8,813	12,400	12,400	-	12,400
530000:Maintenance and Repairs	121,824	187,946	175,648	-	175,648
540000:Other Supplies and Expenses	81,977	198,876	186,095	-	186,095
550100:Non Discretionary Insurance Claims and Expenses	4,715	5,523	5,699	-	5,699
600000:Capital Outlay	32,724	148,534	-	-	-
Totals	\$ 2,760,646	\$ 3,136,506	\$ 3,078,705	\$ -	\$ 3,078,705
Personnel					
Full Time Equivalent Positions	20.00	20.00	20.00	0.00	20.00

Pension Plans

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10016 - Pension Plans

Purpose

To administer the Police Officers , Firefighters , and General Employees Defined Benefit Pension Funds, and the General Employees 401(a) Defined Contribution Plan, in accordance with Federal and State laws, and the Code of the City of Sarasota.

Operations

The Pension Administration Division accounts for all transactions of the Pension Funds, while assisting employees and retirees with their Pension needs by responding to requests for information from members regarding retirement planning, coordinating monthly meetings of the Police Officers , Firefighters , and General Employees' Pension Plan Boards of Trustees, and coordinating the quarterly meetings of the Employee Retirement Account Committee. Division Staff balance investment statements, processes pension recipient monthly payroll, coordinate the annual investment manager reports and quarterly consultant reports, and organize an annual Members' meeting for the defined benefit plans. Staff also maintains all pension benefit and post pension contribution records, coordinates training sessions for the DROP Plan (Deferred Retirement Option Plan), conducts active-employee informational sessions, orients new employees to the plan(s) and plan benefits, participates in the annual health fair to facilitate pension form updating, and provides pension benefit calculations and explanations to plan members. The Division facilitates the annual election of pension board trustees, files annual Federal and State tax returns, files annual reports to the Division of Retirement, distributes tax forms to retirees, assists actuaries to ensure accuracy, and assists the external pension plan auditors annually and administers, as needed, the Employees' Defined Contribution Plan in cooperation with the third party plan administrator, while acting as the liaison for the City's optional 457(b) Deferred Compensation program (an option for additional retirement savings by employees). All administrative expenses for the three defined benefit plans are borne by each of the three plans funds, with annual budget approval by and quarterly reporting of actual expenses to each defined benefit plan's Board of Trustees.

Goals

1. Continue to work with active employees and provide education in the benefits of saving for retirement, including voluntary participation in the 457(b) Plan.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	(15,465)	20,981	4,697	-	4,697
540000:Other Supplies and Expenses	1,648	-	-	-	-
Totals	\$ (13,817)	\$ 20,981	\$ 4,697	\$ -	\$ 4,697

Personnel

Full Time Equivalent Positions	4.00	4.00	4.00	0.00	4.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Conducted Pension Board Meetings and Recorded Meeting Minutes	30	30	33
Performed Monthly Retiree Payrolls for 3 Defined Benefit Pension Plans	37	37	37
Preparation of Annual Financial Statements for 3 Defined Benefit Pension Plan	3	3	3
Transmittal of bi-weekly 401(a) and 457(b) employer/employee contributions	26	26	26
Active Employee Benefit Calculations/Consultations	287	311	300

Clerk Activities

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10017 - Clerk Activities

Purpose

To provide effective administrative, operational, and technical support services to Commissioners, the citizens of the City of Sarasota and Staff of other City departments while achieving and maintaining high standards of quality, efficiency, and customer service.

Operations

This Division provides the administrative support required to hold City Commission and Community Redevelopment Agency meetings and workshops including processing and distributing all agendas, supplemental materials and legally posted notices as well as producing accurate and timely minutes. This division is the primary liaison for all Commission Advisory Board and Committee appointments and reception events. Additionally, this Division receives and processes all requests for public records and promotes all aspects of compliance with Florida's Government-in-the-Sunshine law. This division has responsibility for the official records of the City, and authenticates, executes and records all written agreements, contracts, ordinances, resolutions, and various other legal documents on behalf of the City as required. The City Auditor and Clerk's office also provides training and support services for departmental users of the automated recording system for all advisory boards.

This Division also includes Development Applications processed within the Office of the City Auditor and Clerk. The Office receives and processes all development applications for community workshops, rezoning, conditional uses, street vacations, annexations, development agreements, adjustments to the Downtown Code, Comprehensive Plan Amendments, Zoning Text Amendments, off-site and shared parking agreements, site plans, historic designations, certificates of appropriateness, sidewalk café permits, street name change requests, traffic concurrency review and studies, zoning variance requests and appeals, and zoning code confirmations and interpretations. This includes tracking fees associated with each application type as well as assuring that all legal advertising and noticing requirements are met when applications are set for public hearing before the Board of Adjustment, Historic Preservation Board, Planning Board or City Commission, as well as recording official documents formalizing the final action taken in the official records of Sarasota County.

Goals

1. Oversee the City's Granicus System which allows for the automated recording of official City proceedings, and provide annual Granicus training to new and continuing users on its functionality as needed.
 2. To process all Development Applications that are submitted to the City of Sarasota within one business day, and to formally record all real property transactions involving the City of Sarasota.
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CLERK ACTIVITIES

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	4,710	-	-	-	-
350000:Judgments, Fines & Forfeitures	50	-	-	-	-
360000:Miscellaneous Revenues	31	-	-	-	-
Totals	\$ 4,791	\$ -	\$ -	\$ -	\$ -
Expense					
500000:Personnel Services	1,057,321	1,082,094	1,171,767	-	1,171,767
510000:Contractual Services	33,677	63,100	92,700	-	92,700
520000:Utilities	7,655	9,000	9,000	-	9,000
530000:Maintenance and Repairs	2,925	5,000	5,000	-	5,000
540000:Other Supplies and Expenses	39,053	102,435	95,680	-	95,680
600000:Capital Outlay	-	8,000	-	-	-
Totals	\$ 1,140,631	\$ 1,269,629	\$ 1,374,147	\$ -	\$ 1,374,147

Personnel

Full Time Equivalent Positions	9.00	9.00	7.00	0.00	7.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Average days from mtg to minutes	7	8	7
Commission Proceedings recorded/transcribed:	44	50	47
CRA Proceedings recorded/transcribed:	2	3	3
Other Related Meetings	3	2	2

Elections Special Projects

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10125 - Elections Special Projects

Purpose

To provide effective administrative, operational and technical support services in the administration of City of Sarasota At-large and District Municipal Elections, as well as any Special Elections called for by the City Commission.

Operations

The City Auditor and Clerk serves as the election official for the City of Sarasota, administering all City Commission District and At-Large Municipal Elections, as well as any Special Elections called for by the City Commission. This includes serving as the Municipal Filing Officer for qualifying candidates, coordinating polling places, ensuring legal advertising requirements are met, accepting and tracking candidate campaign reports, coordinating printing and mailing of official sample ballots to registered voters within the City, coordinating appointment and payment of poll-workers, and working closely with the Sarasota County Supervisor of Elections regarding Municipal elections.

Goals

1. Serve as the City's Election Official and manage all City elections in compliance with State and local election requirements.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	6,037	-	-	-	-
Totals	\$ 6,037	\$ -	\$ -	\$ -	-
Expense					
510000:Contractual Services	-	16,000	16,000	-	16,000
540000:Other Supplies and Expenses	402	23,000	16,500	-	16,500
Totals	\$ 402	\$ 39,000	\$ 32,500	\$ -	32,500
Personnel					
Full Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Performance Measures			
City Commission Municipal Elections held	1	1	1

Audit Program

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10020 - Audit Program

Purpose

To perform independent and objective assurance and consulting services that provide management with accurate, valuable and appropriate evaluations and recommendations which assist the City in utilizing public resources in a manner that is equitable, efficient, and effective.

Operations

The City Auditor and Clerk is responsible for auditing the departments and divisions of the City as established by Sections 5 and 6, Article VI of the City Charter and by Sections 2-341 and 2-343, Division 2, Article VI, Chapter 2 of the City Code. Internal Audit provides assurance and consulting services in a program designed to add value and improve the City's operations, provide management with observations of the current system of internal controls, and offer recommendations for control enhancements. Assurance services (including financial compliance, information technology, audit engagements, and investigations) assess the design and use of internal controls in reducing/mitigating risks until they reach an acceptable level, and audits provide reasonable assurance that internal controls are functioning properly. Consulting services (include advice, facilitation, training, and analyses) are performed at the request of management and are intended to add value and improve governance, risk management, and control processes. A three-year audit schedule is updated annually based on the findings of City-wide risk assessments, which are used to evaluate the risk level of all activities and functions across the City and includes input of the external auditors, Charter Officials, City Commissioners, and department personnel.

Goals

1. Complete 6 to 10 internal audits per year, and issue corresponding audit reports.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	373,726	414,340	425,511	-	425,511
510000:Contractual Services	-	-	13,500	-	13,500
530000:Maintenance and Repairs	2,490	3,310	3,518	-	3,518
540000:Other Supplies and Expenses	6,007	17,285	15,055	-	15,055
Totals	\$ 382,223	\$ 434,935	\$ 457,584	\$ -	\$ 457,584

Personnel

Full Time Equivalent Positions	3.00	3.00	3.00	0.00	3.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Assurance and Consulting Engagements	8	8	9

Records Management/Storage

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10021 - Records Management/Storage

Purpose

To provide comprehensive records management services to all Departments within the City of Sarasota organization, in compliance with State Statutes and Regulations, resulting in the efficient, effective and economical management of public records and information.

Operations

Central Records provides records management services to all City Departments in accordance with the requirements of the City Charter and State. This includes providing ongoing education and training on public records laws, records classification, and retention schedules, departmental training on the City's records management software (GAIN) public records tracking application (JustFOIA), and electronic records management software (OnBase), scheduled records destruction services, scanning, and digital storage of records with long-term retention, accepting, processing, and completing all public records requests, and performing electronic recording and storage of all newly created official City documents.

Goals

1. Expeditiously satisfy all requests for public records received from the public via the City's web page, in person, or by email.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	340,236	449,125	451,518	-	451,518
510000:Contractual Services	12,762	40,360	8,360	-	8,360
520000:Utilities	1,158	2,400	2,400	-	2,400
530000:Maintenance and Repairs	56,386	122,186	109,680	-	109,680
540000:Other Supplies and Expenses	26,671	23,056	25,760	-	25,760
550100:Non Discretionary Insurance Claims and Expenses	4,715	5,523	5,699	-	5,699
600000:Capital Outlay	-	140,534	-	-	-
Totals	\$ 441,928	\$ 783,184	\$ 603,417	\$ -	\$ 603,417

Personnel

Full Time Equivalent Positions	3.00	3.00	4.00	0.00	4.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Contracts digitally uploaded	392	191	200
Ordinances and Resolutions digitally uploaded	166	128	130
Newly archived boxes stored	390	464	400
Public Records Requests Processed	1,248	2,017	2,500

Public Broadcasting

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10022 - Public Broadcasting

Purpose

To provide citizens with government transparency and openness while conveying City of Sarasota messages to the public, including information pertaining to emergency situations, policy changes, department projects, as well as general information impacting the quality of life of residents, business owners and visitors.

Operations

To convey public information and messages, the Communications division conveys public information and messages via news releases, public service announcements, and the creation of original programming for the local public access television channel, the City's website, and digital distribution. This division also oversees the video/audio recording and broadcasting of City Commission and the Planning Board/Local Planning Agency meetings, and is responsible for the operations of the public Commission Chambers and SRQ Media Studio, located in the City Hall Annex.

Goals

1. Record the audio and video of officially noticed meetings of the City Commission and transcribe the recordings into written minutes.
2. Make the minutes publicly available within 5 days of the original recording.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	705,306	453,627	471,210	-	471,210
510000:Contractual Services	2,990	43,500	43,500	-	43,500
520000:Utilities	-	1,000	1,000	-	1,000
530000:Maintenance and Repairs	60,023	57,450	57,450	-	57,450
540000:Other Supplies and Expenses	8,196	33,100	33,100	-	33,100
600000:Capital Outlay	32,724	-	-	-	-
Totals	\$ 809,239	\$ 588,677	\$ 606,260	\$ -	\$ 606,260

Personnel

Full Time Equivalent Positions	2.00	2.00	2.00	0.00	2.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Public Service Announcements	17	17	18
Broadcasted Meetings	227	236	225
Original Programming broadcasts	22	23	26

Domestic Partnership Registry

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10023 - Domestic Partnership Registry

Purpose

To assist persons who are not married under Florida law to obtain certain legal rights through the establishment of a Domestic Partnership.

Operations

On November 5, 2012, the City Commission approved the establishment of a Domestic Partnership Registry Program for the City. To the extent not superseded by federal, state, or city law or ordinance, or contrary to rights conferred by contract or separate legal instrument, this program allows registered domestic partners certain rights pertaining to health care facility visitation, health care decisions, funeral/ burial decisions, correctional facility visitation, notification of family members, pre-need guardian designation, and participation in educational decisions for dependents. The Domestic partnership registry division provides and maintains all required application, affidavit, amendment, and termination forms; witnesses and authorizes all the affidavits; oversees submission of said documentation to the Sarasota County Clerk of Court; and provides the domestic partner identification cards and registration certificate.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	90	150	150	-	150
Totals	\$ 90	\$ 150	\$ 150	- \$	150
Expense					
510000:Contractual Services	40	100	100	-	100
Totals	\$ 40	\$ 100	\$ 100	- \$	100
Personnel					
Full Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

City Attorney

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - CAT - City Attorney

Department Summary

The City Attorney is one of three Charter Officials appointed by the City Commission and serves as legal advisor to the City Commission and all governmental proprietary operations of the City and its departments, divisions, offices, boards and committees. The City Attorney prepares and/or reviews all proposed ordinances and resolutions of the City; approves the form and legal correctness of all written contracts entered into by the City; and prosecutes and defends all legal actions where the City is a party. This document shows a roll-up of only General Fund expenses for the City Attorney Department and outside litigation expenses affecting the General Fund. A summary follows which show both the General Fund and other fund expenses whether falling under the City Attorney's direction or not. The City Attorney is not a City employee; therefore, all services are provided on a contractual basis.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	190	74,286	-	-	-
510000:Contractual Services	1,746,067	1,707,073	1,850,100	-	1,850,100
Totals	\$ 1,746,257	\$ 1,781,359	\$ 1,850,100	\$ -	\$ 1,850,100

Personnel

Full Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00
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CITY ATTORNEY

Legal Services Provided by All Funds

Funding Source	Actual FY 23-24	Original Budget FY 24-25	Amended Budget FY 24-25	Estimate FY 24-25	Budget FY 25-26
City Attorney					
General Fund	\$ 1,621,274	\$ 1,566,359	\$ 1,566,359	\$ 1,566,359	\$ 1,700,100
Other Funds	634,481	689,900	718,089	678,700	624,400
Total	\$ 2,255,755	\$ 2,256,259	\$ 2,284,448	\$ 2,245,059	\$ 2,324,500
Outside Legal Counsel (Monitored by the City Attorney)					
General Fund	\$ 126,663	\$ 207,000	\$ 203,400	\$ 204,500	\$ 170,800
Other Funds	-	50,500	50,500	50,000	50,500
Total	\$ 126,663	\$ 257,500	\$ 253,900	\$ 254,500	\$ 221,300
Outside Legal Counsel (Not under the City Attorney's Direction)					
Labor Matters-Police	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Employment Matters	92,925	165,000	165,000	150,000	165,000
Special Magistrate City Court Cases	28,088	40,400	40,400	40,000	70,000
Legal-Public Defender	35,750	30,000	34,250	35,000	35,000
Total	\$ 156,763	\$ 250,400	\$ 254,650	\$ 240,000	\$ 270,000
Total General Fund	\$ 1,840,862	\$ 1,953,359	\$ 1,949,759	\$ 1,935,859	\$ 2,035,900
Total Other Funds	698,319	810,800	843,239	803,700	779,900
Grand Total	\$ 2,539,181	\$ 2,764,159	\$ 2,792,998	\$ 2,739,559	\$ 2,815,800

Planning

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - PLA - Planning

Department Summary

The Planning Department manages future development within the City of Sarasota. Matters pertaining to the Comprehensive Plan, land use and zoning text amendments, street/right-of-way vacations, neighborhood partnership, historic preservation, public art, development plans, intergovernmental coordination on planning and development matters, and special studies as assigned all fall within the purview of the Planning Department. These responsibilities ensure that development in Sarasota occurs in a logical, safe, attractive, and appropriate manner. By developing and administering plans that identify how the built environment is to be constructed, maintained, and preserved, the Planning Department helps to further quality residential and non-residential neighborhoods throughout the City. The Planning Department also oversees the Sustainability and Resilience and Economic Development Divisions, including administration and management of City-owned real estate and leases.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	5,543	1,000	-	-	-
340000:Charges for Services	50,096	-	30,000	-	30,000
340001:Other Charges for Services	128,526	138,844	165,229	-	165,229
360000:Miscellaneous Revenues	39,197	-	-	-	-
390001:Intragovernmental Transfers	30,000	-	-	-	-
Totals	\$ 253,362	\$ 139,844	\$ 195,229	\$ -	\$ 195,229
Expense					
500000:Personnel Services	1,783,960	1,928,043	1,981,458	-	1,981,458
510000:Contractual Services	87,762	601,950	107,750	-	107,750
510100:Non Discretionary Contractual Services	5,400	6,500	3,250	-	3,250
520000:Utilities	5,872	7,437	7,437	-	7,437
530000:Maintenance and Repairs	6,661	10,120	21,418	-	21,418
540000:Other Supplies and Expenses	64,748	174,610	120,435	-	120,435
550100:Non Discretionary Insurance Claims and Expenses	303	562	333	-	333
600000:Capital Outlay	9,999	-	-	-	-
800000:Grants and Aid	31,405	40,000	40,000	-	40,000
Totals	\$ 1,996,110	\$ 2,769,222	\$ 2,282,081	\$ -	\$ 2,282,081
Personnel					
Full Time Equivalent Positions	12.50	12.50	12.50	0.00	12.50

Planning

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10006 - Planning

Purpose

To work with the community and various public agencies to preserve and shape a safe, vibrant, and well-planned urban environment.

Operations

The Planning Department manages future development within the City of Sarasota. Matters pertaining to the Comprehensive Plan, land use and zoning text amendments, street/right-of-way vacations, neighborhood partnership, historic preservation, public art, development plans, intergovernmental coordination on planning and development matters, and special studies as assigned all fall within the purview of the Planning Department. These responsibilities

ensure that development in Sarasota occurs in a logical, safe, attractive, and appropriate manner. By developing and administering plans that identify how the built environment is to be constructed, maintained, and preserved, the Planning Department helps to further quality residential and non-residential neighborhoods throughout the City. The Planning Department also oversees the Sustainability and Resilience and Economic Development Divisions, including administration and management of City-owned real estate and leases.

Goals

1. Promote and maintain a vibrant and inclusive City through supported economic development initiatives, sound growth management principles and active public engagement.
2. Foster a positive, interactive relationship within the organization as well as business and community groups and encourage citizen involvement.
3. Provide opportunities for preserving the City's unique history through maintaining and enhancing historic districts and buildings.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
360000:Miscellaneous Revenues	26	-	-	-	-
Totals	\$ 26	\$ -	\$ -	\$ -	\$ -
Expense					
500000:Personnel Services	1,382,542	1,442,688	1,510,682	-	1,510,682
510000:Contractual Services	48,446	557,200	73,000	-	73,000
510100:Non Discretionary Contractual Services	5,400	6,500	3,250	-	3,250
520000:Utilities	4,558	5,000	5,000	-	5,000
530000:Maintenance and Repairs	6,661	10,120	14,470	-	14,470
540000:Other Supplies and Expenses	54,765	130,640	79,230	-	79,230
550100:Non Discretionary Insurance Claims and Expenses	160	294	333	-	333
600000:Capital Outlay	9,999	-	-	-	-
800000:Grants and Aid	7,026	40,000	40,000	-	40,000
Totals	\$ 1,519,557	\$ 2,192,442	\$ 1,725,965	\$ -	\$ 1,725,965
Personnel					
Full Time Equivalent Positions	9.00	9.00	9.00	0.00	9.00

PLANNING

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Historic Preservation Certificates of Appropriateness Issued	3	2	5
Number of Neighborhood Grant Issued	33	34	34
Number of City-owned Public Art Pieces	-	3	6

Economic Development

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10007 - Economic Development

Purpose

To promote Citywide economic development through project initiatives and physical improvements including management of the Newtown Community

Redevelopment Area, the Downtown Improvement District (DID), and oversight of all city-owned real estate, including the administration of leases.

Operations

The Office of Economic Development implements public/private projects and initiatives as directed by the City Commission, including the Legacy Business Program as well as those outlined in the Newtown Community Redevelopment Area Plan and the DID enabling resolution. The Office will administer projects being funded from the Economic Development Fund (Fund 177), as well as those funded by the Tax Increment Financing (TIF) Fund. To ensure successful completion of projects and initiatives, Economic Development staff oversees all project development and implementation processes including procurement, progress-monitoring, fiscal oversight, and on-going community engagement with residential and business communities. In addition to coordinating with community organizations, Staff provides administrative support to the Commission-appointed Newtown Community Redevelopment Area Advisory Board (NCRAAB) and the DID, in the evaluation and subsequent recommendation of requests for TIF expenditures in the Newtown area and the self-taxing DID boundary. The Office manages 275 City-owned parcels and 34 active leases and is required to regularly review and approve associated building permit applications. The Office is responsible for the drafting, reviewing and approving Business Impact Statements for all proposed ordinances.

Goals

1. To develop and implement a Strategic Plan which supports proactive and intentional Economic Development activities.
2. To successfully implement goals identified in the approved Newtown CRA Redevelopment Plan and Downtown Improvement Districts Strategic Plan.
3. To improve Real Estate policies and practices to ensure the City's position is managed fairly, meaningful and efficiently.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	5,543	1,000	-	-	-
360000:Miscellaneous Revenues	39,171	-	-	-	-
390001:Intragovernmental Transfers	30,000	-	-	-	-
Totals	\$ 74,714	\$ 1,000	\$ -	\$ -	-
Expense					
500000:Personnel Services	303,119	343,897	347,745	-	347,745
510000:Contractual Services	39,300	44,250	34,250	-	34,250
520000:Utilities	981	1,464	1,464	-	1,464
530000:Maintenance and Repairs	-	-	6,948	-	6,948
540000:Other Supplies and Expenses	7,148	28,770	26,005	-	26,005
Totals	\$ 350,548	\$ 418,381	\$ 416,412	\$ -	416,412

Personnel

Full Time Equivalent Positions	2.50	2.50	2.50	0.00	2.50
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Sustainability

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10008 - Sustainability

Purpose

Strengthening resilience and enhancing quality of life by leading initiatives that reduce emissions, adapt to climate challenges, and implement sustainable solutions.

Operations

The City's Sustainability and Resilience Office drives initiatives that strengthen resilience, reduce emissions, and implement strategies for a sustainable future. This includes securing grants and advancing programs, projects, and policies that support climate action, such as conducting greenhouse gas inventories, producing sustainability reports, and integrating sustainability principles into City planning. Additional efforts focus on expanding renewable energy, promoting green building practices, reducing waste, and collaborating with local, regional, and national networks to stay at the forefront of best practices. The Sustainability Program prioritizes resilience, renewable energy, green building, and waste reduction to enhance quality of life and create a more climate-ready Sarasota.

Goals

1. Implement strategic projects based on the Vulnerability Assessment and Adaptation Plan to protect critical assets from the impacts of hurricanes and heavy rainfall.
2. Conduct comprehensive greenhouse gas inventories for both community-wide and City operations to track emissions, measure progress toward reduction targets, and assess the effectiveness of renewable energy initiatives.
3. Enhance internal recycling programs and employee education to improve waste diversion and sustainability practices within City operations. Strengthen compliance with the recycling code by supporting businesses through education, resources, and outreach to ensure they meet requirements.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340001:Other Charges for Services	128,526	138,844	165,229	-	165,229
Totals	\$ 128,526	\$ 138,844	\$ 165,229	\$ -	\$ 165,229
Expense					
500000:Personnel Services	93,963	141,458	123,031	-	123,031
510000:Contractual Services	16	500	500	-	500
520000:Utilities	333	973	973	-	973
540000:Other Supplies and Expenses	2,835	15,200	15,200	-	15,200
550100:Non Discretionary Insurance Claims and Expenses	143	268	-	-	-
Totals	\$ 97,290	\$ 158,399	\$ 139,704	\$ -	\$ 139,704

Personnel

Full Time Equivalent Positions	1.00	1.00	1.00	0.00	1.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Public Education Presentations	n/a	4	5
Sustainability Metric Reports Produced	n/a	-	1
Collaborative mtgs with nat'l/regional/local networks	n/a	10	15

Housing - Community Development

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10301 - Housing - Community Development

Purpose

To provide outreach, planning, reporting, grant compliance and information to the community.

Operations

The purpose of the Housing Administration Cost Center is to account for administrative costs that cannot be directly applied to programs such as Community Housing Development Organizations (CHDO's), State Housing Initiative Partnership Program Home Rehabilitation, Down Payment Assistance Program, Special Needs Rehabilitation, Water and Sewer Connection Program, and the creation of New Housing Units in partnership with non-profit organizations. Activities by staff members assigned to this cost center include grant submission, annual reports, minority business reports, cash management reports, the preparation of the consolidated plan, the administration and monitoring of sub-recipient contracts and liaison with federal Department of Housing and Urban Development (HUD) staff. Additionally, this cost center accounts for the administration of federal grants including the Community Development Block Grant (CDBG), and the Home Partnership Program (HOME) grant, plus the Florida State Housing Initiatives Program (SHIP).

The administrative cost center is funded according to Federal law, which limits the amount of grant funds that can be spent on program administration. During each fiscal year, 20% of the CDBG grant, 10% of the SHIP grant, 10% of the HOME allocation, and 7.5% of the ESG grant, plus a percentage of program income will be used toward program administration.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	-	114,504	29,832	-	29,832
Totals	\$ -	\$ 114,504	\$ 29,832	\$ -	\$ 29,832

Personnel

Full Time Equivalent Positions	0.00	1.12	0.30	0.00	0.30
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* 0.3 FTE Housing and Community Development Support

Special Events

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10162 - Special Events

Purpose

The Office of Special events works with Sponsors, Citizens, Promoters, and City Departments to authorize the permitted use of public spaces for public and private events. Special Events are an important part of the City and contribute to the vitality of our community.

Operations

The Office of Special Events processes permit applications for outdoor events including demonstrations, film shoots, public park events, events with amplified sound, weddings, marathons, parades, street festivals, and more. The City hosts an average of 90+ events annually in addition to numerous other activities that require compliance with established City Ordinances, Rules, and Regulations. The Office of Special Events also manages usages agreements for the Sarasota Farmers Market, the Newtown Farmers Market, the Rosemary Night Market, Embracing Our Differences, Harts Landing (Saturday Night Entertainment) and more. This is accomplished by working directly with multiple departments and agencies to include: City Manager, City Attorney, Building and Code Compliance, City Engineer, Risk Management, Parks and Recreation (City and County), Public Works, Sarasota Police Department, and Sarasota County Fire Rescue. Staff also manages the Sister Cities Program for the City of Sarasota. Staff is also responsible for preparing estimates and invoices, collecting and processing payments for services. A special event monitor is present for pre and post event activities to ensure compliance with the approved permit.

Goals

1. Staff to attend Crowd Management Training.
2. Staff to attend continue education opportunities for through the Florida Festival and Events Association.
3. Staff to work with Public Works/Engineering to update Maintenance of Traffic (MOT) plans for event organizers.
4. In collaboration with the City Attorney s Office, update Special Event Permitting City Ordinances and Sound Permit.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	131,415	122,000	122,000	-	122,000
360000:Miscellaneous Revenues	103	-	-	-	-
Totals	\$ 131,518	\$ 122,000	\$ 122,000	\$ -	\$ 122,000
Expense					
500000:Personnel Services	332,851	386,167	407,991	-	407,991
510000:Contractual Services	25	-	-	-	-
520000:Utilities	-	1,584	1,584	-	1,584
530000:Maintenance and Repairs	1,038	1,215	34,215	-	34,215
540000:Other Supplies and Expenses	7,082	9,961	9,961	-	9,961
550000:Insurance Claims and Expenses	3,045	4,100	4,100	-	4,100
Totals	\$ 344,041	\$ 403,027	\$ 457,851	\$ -	\$ 457,851
Personnel					
Full Time Equivalent Positions	4.00	4.00	4.00	0.00	4.00

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Special Event and Wedding Permits	99	88	105

SPECIAL EVENTS

Usage Permits	N/A	N/A	N/A
Parade Permits	4	4	4

Unclassified Administration

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - MIS - Unclassified Administration

Department Summary

The Unclassified Administration cost center was established to account for certain General Fund expenditures that are not part of any particular City department's budget. The Unclassified Administration cost center includes such major items as: Hospitalization and Life Insurance for retired employees (except for those retired from enterprise and internal service fund departments), Information Technology service charges for departments within the General Fund, miscellaneous property insurance, and Public Officials' liability insurance. No personnel are assigned to this cost center.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
310000:Taxes	59,290,655	63,777,654	71,326,797	-	71,326,797
320000:Permits, Fees and Special Assessments	7,131,638	8,081,723	7,732,107	-	7,732,107
330000:Intergovernmental Revenue	12,381,609	10,585,621	9,653,322	-	9,653,322
340000:Charges for Services	4,466,246	7,381,659	4,739,420	-	4,739,420
360000:Miscellaneous Revenues	5,215,540	200,000	3,520,844	-	3,520,844
390001:Intragovernmental Transfers	502,500	530,900	561,800	-	561,800
Totals	\$ 88,988,188	\$ 90,557,557	\$ 97,534,290	\$ -	\$ 97,534,290
Expense					
500000:Personnel Services	1,469,262	310,003	209,236	-	209,236
510000:Contractual Services	253,565	68,000	70,000	-	70,000
510100:Non Discretionary Contractual Services	2,941,137	3,674,231	3,742,559	-	3,742,559
530000:Maintenance and Repairs	40,688	225,000	225,000	-	225,000
540000:Other Supplies and Expenses	1,585,275	81,400	100,500	-	100,500
550000:Insurance Claims and Expenses	107,131	116,350	124,400	-	124,400
550100:Non Discretionary Insurance Claims and Expenses	54,426	115,360	159,297	-	159,297
600000:Capital Outlay	835,563	-	-	-	-
800000:Grants and Aid	11,974	-	-	-	-
900000:Interfund Transfer Expense	3,194,919	2,614,857	1,464,857	-	1,464,857
Totals	\$ 10,493,940	\$ 7,205,201	\$ 6,095,849	\$ -	\$ 6,095,849
Personnel					
Full Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Sarasota Police Department

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: SPD - Sarasota Police Department

Summary

The Sarasota Police Department is committed to maintaining the City as a safe and enjoyable place to live, work, and visit by effectively utilizing community policing and intelligence-led policing strategies. The Police Department operates out of the downtown headquarters, as well as two community substations: Gillespie Park and Newtown Redevelopment Office. The department is organized into five divisions: Office of the Chief of Police, Patrol, Criminal Investigations, Support Services, and Professional Standards. The Sarasota Police Department provides the highest level of dedicated service with professionalism, compassion, and integrity. The skilled workforce is devoted to servicing the community through the divisions and units described herein.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	94,877	110,000	104,500	-	104,500
340000:Charges for Services	223,959	216,200	221,200	-	221,200
350000:Judgments, Fines & Forfeitures	2,924,979	2,638,000	5,040,000	-	5,040,000
360000:Miscellaneous Revenues	55,116	25,000	25,000	-	25,000
Totals	\$ 3,298,931	\$ 2,989,200	\$ 5,390,700	\$ -	\$ 5,390,700

Expense					
500000:Personnel Services	40,314,655	38,789,477	40,009,510	-	40,009,510
510000:Contractual Services	1,869,363	2,124,002	3,204,475	-	3,204,475
510100:Non Discretionary Contractual Services	461,953	619,098	240,904	-	240,904
520000:Utilities	730,387	712,250	721,310	-	721,310
530000:Maintenance and Repairs	1,539,372	1,904,958	2,443,371	-	2,443,371
540000:Other Supplies and Expenses	2,681,809	2,717,781	2,984,775	-	2,984,775
550000:Insurance Claims and Expenses	140,385	1,398	152,950	-	152,950
550100:Non Discretionary Insurance Claims and Expenses	595,186	877,555	766,591	-	766,591
600000:Capital Outlay	439,655	1,232,007	98,153	-	98,153
Totals	\$ 48,772,765	\$ 48,978,526	\$ 50,622,039	\$ -	\$ 50,622,039

Personnel

Full Time Equivalent Positions	248.00	252.00	252.00	0.00	252.00
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Sworn Positions: Current Budget

Deputy City Manager/Public Safety	1
Police Chief	1
Deputy Chief	1
Police Captains	4
Police Lieutenants	9
Police Sergeants	23
Officers	151
Total Officers	190

Civilian Positions: Current Budget

	58
Grand Total	248

Sworn Positions: Requested Budget

Deputy City Manager/Public Safety	1
Police Chief	1
Deputy Chief	1
Police Captains	4
Police Lieutenants	9
Police Sergeants	23
Officers	151
Total Officers	190

Civilian Positions: Requested Budget

	58
Grand Total	248

Office Of The Chief Of Police

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10018 - Office of the Chief of Police

Purpose

The purpose of the Office of the Chief of Police is to lead and direct the City of Sarasota Police Department. The agency is responsible for protecting the lives, homes, and properties of Sarasota residents, businesses, and visitors. The Police Department's proactive community policing strategy allows officers to work closely with its residents and community. As a result, officers regularly attend community meetings and walk/bike in the neighborhoods they patrol, strengthening trust and building relationships. Through these partnerships and collaborative work to solve community concerns and address the issue of crime, the quality of life in the community can be improved.

Operations

The Chief of Police is the executive officer of the Sarasota Police Department and is responsible for directing policy, law enforcement efforts, and the proper use of agency resources under the oversight of the Deputy City Manager. The Chief of Police maintains command authority over all police department employees, both sworn and civilian. The Office of the Chief of Police oversees the Public Information Officer and Office of the Deputy Chief of Police, which includes the Intelligence/Crime Analysis Unit, Fiscal Management and Administration, as well as the four divisions of the police department: Patrol, Criminal Investigations, Support Services, and Professional Standards.

Goals

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	94,877	110,000	104,500	-	104,500
350000:Judgments, Fines & Forfeitures	85,145	90,000	85,500	-	85,500
360000:Miscellaneous Revenues	3,293	-	-	-	-
Totals	\$ 183,315	\$ 200,000	\$ 190,000	\$ -	\$ 190,000
Expense					
500000:Personnel Services	2,741,519	2,849,238	3,006,574	-	3,006,574
510000:Contractual Services	71,722	121,920	100,508	-	100,508
520000:Utilities	3,363	4,600	4,350	-	4,350
530000:Maintenance and Repairs	50,776	56,300	56,921	-	56,921
540000:Other Supplies and Expenses	140,017	191,654	187,068	-	187,068
550000:Insurance Claims and Expenses	138,010	-	150,000	-	150,000
550100:Non Discretionary Insurance Claims and Expenses	595,186	877,555	766,591	-	766,591
Totals	\$ 3,740,593	\$ 4,101,267	\$ 4,272,012	\$ -	\$ 4,272,012

Patrol Division

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10019 - Patrol Division

Purpose

The Patrol Division applies partnership policing principles while providing the highest standard of service within the City of Sarasota to maintain a safe and secure community that our residents can call home, businesses can thrive, and visitors can feel welcome.

Operations

The Patrol Division is the largest division within the Sarasota Police Department. With four rotating shifts covering ten work zones, officers provide police services within the City of Sarasota 24 hours a day, seven days a week, 365 days a year.

Following the department's community and intelligence-led philosophies, the Patrol Division is committed to fostering partnerships and providing the highest standard of professional police services within the City of Sarasota. We aim to maintain a safe and welcoming city that all residents can proudly call home and ensure our visitors are well-informed and feel secure and protected.

Patrol officers are the first responders to arrive on-scene at all calls for service and critical incidents. In addition to numerous community outreach and other events, patrol officers, often in collaboration with the department's different divisions, routinely identify crime trends, patrol waterways, perform traffic stops, collect evidence, render lifesaving and first-aid care, and conduct criminal investigations.

Many patrol officers and investigators have specialized training. They are assigned to the following Specialty Units and Teams within the Patrol Division: The Community Relations Unit, the Homeless Outreach Team, the Traffic/Marine Unit, Crime Prevention, Volunteer Programs, and Honor Guard.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
350000:Judgments, Fines & Forfeitures	145,991	140,000	145,000	-	145,000
360000:Miscellaneous Revenues	29,679	-	-	-	-
Totals	\$ 175,670	\$ 140,000	\$ 145,000	\$ -	\$ 145,000
Expense					
500000:Personnel Services	20,867,534	18,851,385	20,811,959	-	20,811,959
510000:Contractual Services	51,691	111,060	79,495	-	79,495
510100:Non Discretionary Contractual Services	23,000	23,000	19,000	-	19,000
530000:Maintenance and Repairs	459,445	410,300	522,600	-	522,600
540000:Other Supplies and Expenses	836,346	1,024,679	1,009,462	-	1,009,462
600000:Capital Outlay	56,372	134,000	31,000	-	31,000
Totals	\$ 22,294,388	\$ 20,554,424	\$ 22,473,516	\$ -	\$ 22,473,516

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Citizen volunteered hours	654	1,300	1,500
Equivalent cost of volunteered hours	16,625	42,884	49,500
Burglaries Citywide (reported)	135	123	117
Robberies Citywide (reported)	53	48	46
Citizens' Police Academy graduates	25	21	25

Criminal Investigation Division

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10020 - Criminal Investigation Division

The Criminal Investigations Division conducts timely and thorough follow-up investigations of crimes using advanced investigative techniques and forensic equipment, with due consideration given to the rights of victims and suspects alike. The Division applies its efforts toward the investigation of criminal offenses and is comprised of four primary areas: General Assignment, Strategic Investigations, Crime Scene Unit, and Digital Forensics. Additionally, the Division provides victim advocate services to assist victims of crimes in navigating through their unexpected circumstances.

Purpose

To preserve and protect well-being, property, and quality of life by investigating crimes, preparing support materials for criminal prosecution, and working toward a common goal of suppressing crime in Sarasota and surrounding communities.

Operations

The Criminal Investigations Division conducts timely and thorough follow-up investigations of crimes using advanced investigative techniques and forensic equipment, with due consideration given to the rights of victims and suspects alike. The Division applies its efforts toward the investigation of criminal offenses. It is comprised of six primary areas: Crimes Against Persons, Crimes Against Property, Strategic Investigations, Community Action Team (CAT), Crime Scene Unit, and Digital Forensics. Additionally, the Division provides victim advocate services to help victims of crimes navigate their unexpected circumstances.

The Crimes Against Property Unit investigates burglary, grand theft, dealing in stolen property, fraud, embezzlement, and similar property crimes. The Crimes Against Persons Unit investigates felony crimes committed directly against individuals, including homicide, sexual battery, robbery (armed, strong arm, home invasion, or by sudden snatching), aggravated battery, felony battery, aggravated assault, suicide, arson, and crimes against the elderly. It also has detectives explicitly assigned to juvenile investigations. Victim Advocate personnel provide services to the victims of traumatic crimes and their family members and serve as a liaison between the Police Department, the State Attorney's Office, and various community groups dedicated to helping protect the rights of crime victims.

The Strategic Investigations Unit uses a data-driven and intelligence-led enforcement strategy to identify specific geographic areas where drug activity and violent crime are occurring. The goal of the initiative is to eliminate the open-air drug market (street-level sales) and the key violent crimes associated with drug sales. Nuisance Abatement is a part of the Strategic Investigations Unit. Nuisance Abatement efforts result in the seizure of assets of community members who participate in drug or prostitution activity via their property ownership.

The Community Action Team (CAT) is a proactive enforcement unit that utilizes criminal intelligence and crime data to enforce street-level criminal activity and quality of life issues. The CAT Team regularly targets crimes such as prostitution, street-level narcotics sales, and firearm-related crimes.

The Crime Scene Unit is the police department's forensic arm. It is responsible for evaluating, collecting, preserving, and analyzing physical evidence gathered during a criminal investigation and entering prints and biological samples into local and national databases. Digital Forensics involves personnel whose primary purpose is to assist detectives in solving criminal investigations using evidence/information derived from the forensic analysis of digital media.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	-	-	96,000	-	96,000
350000:Judgments, Fines & Forfeitures	3,100	6,500	7,500	-	7,500
360000:Miscellaneous Revenues	1,562	-	25,000	-	25,000
Totals	\$ 4,662	\$ 6,500	\$ 128,500	\$ -	\$ 128,500

Expense

CRIMINAL INVESTIGATION DIVISION

500000:Personnel Services	7,575,313	7,248,255	7,627,260	-	7,627,260
510000:Contractual Services	141,853	117,960	83,040	-	83,040
510100:Non Discretionary Contractual Services	15,167	11,833	7,454	-	7,454
520000:Utilities	-	6,650	6,000	-	6,000
530000:Maintenance and Repairs	194,124	233,260	229,246	-	229,246
540000:Other Supplies and Expenses	347,404	302,827	380,432	-	380,432
600000:Capital Outlay	46,631	122,935	29,550	-	29,550
Totals	\$ 8,320,492	\$ 8,043,720	\$ 8,362,982	\$ -	\$ 8,362,982

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Clearance rate for investigations	35%	29%	33%
Victims assisted by Victim Advocate	388	383	425
Number of CID Detectives; number of Civilian Investigators	13; 3	13; 3	13; 3
Number of SIU Detectives; number of Civilian Investigators	6; 2	5; 1	5; 1
Caseload per detective	45	43	42
Criminal Investigations	770	767	760

Support Services Division

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10021 - Support Services Division

The Support Service Division is comprised of the critical infrastructure components of the Department that include the Body-Worn Camera Program, Management Information Systems (MIS), Special Events & Extra-Duty, Facilities-Maintenance, Records Management, the Property & Evidence Unit, Fleet, and the Red-Light Camera Program. Additionally, all Special Response Teams fall under the purview of the Division. Those teams include SWAT, Crisis Negotiations, Emergency Response, Underwater Search & Recovery, and the Explosives Materials Unit.

Purpose

To provide operational, administrative, and technical support to our sworn and civilian staff so that the Department may deliver high-quality law enforcement service to Sarasota's citizens and visitors.

Operations

The Support Service Division is comprised of the department's critical infrastructure components, which include the Body-Worn Camera Program, Management Information Systems (MIS), Special Events & Extra-Duty, Facilities Maintenance, Records Management, the Property & Evidence Unit, SPD - Fleet, the Red-Light Camera Program, the Real-Time Center (ROC), the School Zone Speed Detection Program, and the Mobile Real-Time Center (M-ROC).

Additionally, the division oversees all Special Response Teams, including SWAT, Crisis Negotiations, Emergency Response, Underwater Search and Recovery, the Explosives Materials Unit, and the Canine Unit.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	223,959	216,200	125,200	-	125,200
350000:Judgments, Fines & Forfeitures	2,690,743	2,401,500	4,802,000	-	4,802,000
360000:Miscellaneous Revenues	20,582	25,000	-	-	-
Totals	\$ 2,935,284	\$ 2,642,700	\$ 4,927,200	\$ -	\$ 4,927,200
Expense					
500000:Personnel Services	5,417,642	5,154,669	4,624,083	-	4,624,083
510000:Contractual Services	1,567,966	1,717,492	2,913,362	-	2,913,362
510100:Non Discretionary Contractual Services	419,697	580,176	211,950	-	211,950
520000:Utilities	727,024	701,000	710,960	-	710,960
530000:Maintenance and Repairs	801,528	1,158,053	1,585,699	-	1,585,699
540000:Other Supplies and Expenses	819,007	649,583	867,499	-	867,499
550000:Insurance Claims and Expenses	2,375	1,398	2,950	-	2,950
600000:Capital Outlay	336,652	966,072	37,603	-	37,603
Totals	\$ 10,091,891	\$ 10,928,443	\$ 10,954,106	\$ -	\$ 10,954,106

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Intersections with red light cameras	10	14	14
Red Light Camera citations reviewed/issued	43,563/37,678	31,997/27,147	40,000/36,000
Number of violations contested and dismissed (City Hearing)	6	65/2	100/4
Number of violations contested and upheld (City Hearing)	158	65/63	100/96
Number of Uniform Traffic Citations issued	7,311	5,178	6,000

Professional Standard Division

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10022 - Professional Standard Division

The Professional Standards Division (PSD) is responsible for some of the agency's non-operational functions, which facilitate the police department to operate in an efficient and professional manner. The recruitment of diverse and highly qualified police applicants and the completion of thorough background investigations that are required by local and state law are handled within the division. PSD is also responsible for the development and maintenance of department policy and procedure. PSD ensures that all officers have the training necessary to provide exemplary service to the community. Further, PSD is the repository for all allegations of misconduct which is investigated informally or formally. The Professional Standards Division consists of the following units: Internal Affairs, Training, Recruiting and Background Investigations, and Accreditation.

Purpose

To serve as the guardian of the agency's core values of integrity, accountability, commitment, and professionalism while ensuring the agency hires, trains, and equips its members to the highest standards.

Operations

The Professional Standards Division (PSD) is responsible for some of the agency's non-operational functions, which facilitate the police department's operation efficiently and professionally. The recruitment of diverse and highly qualified police applicants and the completion of thorough background investigations that are required by local and state law are handled within the division. PSD is also responsible for developing and maintaining department policy and procedure. PSD ensures that all officers have the training to provide exemplary service to the community. Further, PSD is the repository for all misconduct allegations, which are investigated informally or formally.

Internal Affairs is responsible for reviewing and investigating all allegations of misconduct by agency members. Body-worn cameras (BWC) were implemented in 2021, and an additional detective was assigned to Internal Affairs to conduct audits of BWC footage, which is randomly generated by the software.

The Training Unit is responsible for providing mandated continuing professional training and education and ensuring that all officers maintain their Law Enforcement Officer Certification. It is also responsible for training recruits and overseeing the Field Training and Evaluation Program (FTEP).

Recruitment and Background Investigations is tasked with locating and vetting future police officers for the agency to ensure staffing levels are sufficient to meet the growing needs of the City of Sarasota.

Accreditation is responsible for the agency's accreditation by the Commission for Florida Law Enforcement Accreditation (CFA). The standards set forth by CFA are the foundation to ensure the police department utilizes best practices related to operations.

Planning and Research is responsible for maintaining all agency policies and procedures. Through an extensive network of agencies, both locally and nationally, this unit ensures the Sarasota Police Department is aligned with law enforcement's best practices.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
500000:Personnel Services	3,712,647	4,685,930	3,959,634	-	3,959,634
510000:Contractual Services	36,131	55,570	28,070	-	28,070
510100:Non Discretionary Contractual Services	4,089	4,089	2,500	-	2,500
530000:Maintenance and Repairs	33,499	47,045	48,905	-	48,905
540000:Other Supplies and Expenses	539,035	549,038	520,314	-	520,314
600000:Capital Outlay	-	9,000	-	-	-
Totals	\$ 4,325,401	\$ 5,350,672	\$ 4,559,423	\$ -	\$ 4,559,423

PROFESSIONAL STANDARD DIVISION

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Citizen complaints received (external only)	106	111	110
Internal Affairs investigations (including formal, informal, and inquiries)	144	158	143
Accreditation Standards met (205 minimum requirement)	236	235	235
Mandatory training hours per sworn personnel	69	77	60

Parks And Recreation

Budget Year: 2026

Fund: - F.1000 - General Fund

Division: - PRC - Parks And Recreation

Department Summary

The purpose of the Parks and Recreation Department is to enhance and improve the quality of life for residents and visitors within the City of Sarasota. The operations covered by the funding summary presented here are the Robert L. Taylor Community Complex, the Arlington Park and Aquatic Center, the Payne Park Tennis Center, the Lido Beach Pool and Pavilion, the Payne Park Skate Park, the Bayfront Children's Fountain, Ken Thompson Park, Centennial Park, Hart's Landing and Saprito Pier, Municipal Auditorium, and the Lawn Bowling Facilities. Maintenance needs for all other pocket parks within the City are also included.

Goals

1. Provide quality recreational facilities that welcome community members and visitors of all ages to participate in exercise, sports/league play at an affordable price.
2. Offer rental of community meeting space for special events and other recreational activities at an affordable price.
3. Offer low-cost camps to support parents making it possible for them to work or attend school.
4. To create a place for all residents and visitors to safely play, congregate and relax while improving their health within a safe environment.
5. Enhance and improve the quality of life within the City of Sarasota for residents and visitors.
6. To build and maintain parks, playgrounds, trails, nature parks, public green spaces and maintain streetscapes.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	7,089	-	-	-	-
340000:Charges for Services	1,609,165	1,370,500	1,065,500	-	1,065,500
340001:Other Charges for Services	21,235	-	-	-	-
360000:Miscellaneous Revenues	92,405	-	60,000	-	60,000
390001:Intragovernmental Transfers	22,000	-	-	-	-
Totals	\$ 1,751,894	\$ 1,370,500	\$ 1,125,500	\$ -	\$ 1,125,500

Expense					
500000:Personnel Services	6,938,282	7,468,814	8,280,978	-	8,280,978
510000:Contractual Services	181,852	266,815	189,300	-	189,300
510100:Non Discretionary Contractual Services	244,500	284,500	77,500	-	77,500
520000:Utilities	704,853	879,560	831,200	-	831,200
530000:Maintenance and Repairs	1,738,729	1,963,460	1,989,108	-	1,989,108
530100:Non-Discretionary Maintenance and Repairs	201,133	234,521	-	-	-
540000:Other Supplies and Expenses	570,144	652,300	650,525	-	650,525
550000:Insurance Claims and Expenses	1,953	-	599	-	599
550100:Non Discretionary Insurance Claims and Expenses	374,558	425,392	386,877	-	386,877
600000:Capital Outlay	86,020	21,000	21,000	-	21,000
800000:Grants and Aid	(5,000)	-	-	-	-
Totals	\$ 11,037,024	\$ 12,196,362	\$ 12,427,087	\$ -	\$ 12,427,087

Personnel

Full Time Equivalent Positions	71.67	72.00	72.00	0.00	72.00
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PARKS AND RECREATION

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Arlington Facility and Aquatic Complex-Daily Passes	19,874	23,492	25,000
Arlington Facility and Aquatic Complex & Robert L. Taylor Community Complex-Free Community Events	4	4	4
Robert L. Taylor Community Complex- Monthly Passes	2,388	2,612	2,700
Robert L. Taylor Community Complex-Daily Passes	2,190	2,224	2,500
Robert L.Taylor Turf Field -Paid Rentals	883	845	875
Payne Park Tennis Center-Daily Passes	7,036	7,521	7,600
Payne Park Tennis Center-Monthly Passes	720	735	750
Social Media Followers (Facebook, Instagram, Twitter)	22,995	23,311	24,000
Municipal Auditorium-Paid Rentals	85	44	N/A
Parks & Non-Parks Work Order Requests Completed	1,603	2,214	1,700

Parks And Recreation Administration

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10024 - Parks and Recreation Administration

Purpose

The Administrative function of Parks and Recreation is to oversee and provide leisure time activities, well-maintained parks, facilities and recreational facilities as a public service to the residents of the City of Sarasota.

Operations

Orderly and efficient planning, staffing, capital improvements, maintenance and programming of all parks and recreational facilities within the City of Sarasota.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	23,179	-	10,000	-	10,000
360000:Miscellaneous Revenues	251	-	-	-	-
Totals	\$ 23,430	\$ -	\$ 10,000	\$ -	\$ 10,000
Expense					
500000:Personnel Services	1,034,762	1,007,630	1,141,694	-	1,141,694
510000:Contractual Services	21,402	39,000	19,500	-	19,500
520000:Utilities	18,437	17,000	17,500	-	17,500
530000:Maintenance and Repairs	10,733	-	-	-	-
540000:Other Supplies and Expenses	43,502	43,350	40,650	-	40,650
550100:Non Discretionary Insurance Claims and Expenses	12,555	14,476	15,151	-	15,151
Totals	\$ 1,141,391	\$ 1,121,456	\$ 1,234,495	\$ -	\$ 1,234,495
Personnel					
Full Time Equivalent Positions	5.00	5.85	5.00	0.00	5.00

Parks Maintenance

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10033 - Parks Maintenance

Purpose

To enhance and improve the quality of life within the City of Sarasota Parks, public green spaces, cemeteries, utilities and land around City Facilities (including lift stations, well stations, and parking lots), by managing a comprehensive program that provides consistent maintenance principles in accordance with best management practices and Historical Society guidelines for cemetery maintenance.

Operations

The Parks and Miscellaneous Areas Maintenance program strives to provide consistent landscape maintenance by City staff and contractual services in a manner that meets or exceeds Florida Friendly standards for plantings (including Right plant, Right location), the Downtown Green Space Policy, the Southwest Florida Water Management District and other best practices related to fertilization, water conservation, and pest and disease control. The division establishes and maintains maintenance schedules that provide an appropriate level of care to a given area. The scheduled landscape maintenance includes turf mowing and edging, weed control and removal either manually or sprayed applications, litter control, topdressing with mulch or shell in planting areas, prescriptive fertilizer applications, annual planting and replacement, assorted tree care from removal to pruning, plant material installation and exotic plant removal and management. If and when Parks or Facility areas are damaged due to vandalism, construction, or special events, the Division has a goal to remedy all damages within 72 hours. Additionally, this Division oversees the landscape and site responsibilities for City parking lots, three historic cemeteries located in the City of Sarasota: Galilee, Oakland-Woodlawn, and Rosemary).

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	1,764	16,000	-	-	-
340001:Other Charges for Services	21,235	-	-	-	-
360000:Miscellaneous Revenues	27,400	-	-	-	-
Totals	\$ 50,399	\$ 16,000	\$ -	\$ -	-

Expense					
500000:Personnel Services	2,713,161	3,164,199	3,272,458	-	3,272,458
510000:Contractual Services	90,062	98,000	91,500	-	91,500
510100:Non Discretionary Contractual Services	75,000	115,000	-	-	-
520000:Utilities	268,703	341,500	341,500	-	341,500
530000:Maintenance and Repairs	1,070,148	1,202,100	1,199,548	-	1,199,548
530100:Non-Discretionary Maintenance and Repairs	30,745	35,849	-	-	-
540000:Other Supplies and Expenses	273,129	287,500	297,000	-	297,000
550000:Insurance Claims and Expenses	1,953	-	-	-	-
550100:Non Discretionary Insurance Claims and Expenses	81,804	113,988	89,965	-	89,965
600000:Capital Outlay	63,920	-	-	-	-
Totals	\$ 4,668,625	\$ 5,358,136	\$ 5,291,971	\$ -	5,291,971

Personnel

Full Time Equivalent Positions	36.39	34.00	35.00	0.00	35.00
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The Bay

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10029 - The Bay

The Bay is a signature public park along Sarasota Bay. The City entered into an agreement with the Bay Park Conservancy (BPC) to provide funding toward the maintenance cost for certain areas of the park.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Expense					
530000:Maintenance and Repairs	222,000	223,000	223,000	-	223,000
550100:Non Descretionary Insurance Claims and Expenses	3,752	4,503	4,635	-	4,635
Totals	\$ 225,752	\$ 227,503	\$ 227,635	\$ -	\$ 227,635
Personnel					
Full Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Lido Beach

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10030 - Lido Beach

Purpose

To operate the Lido Beach's Pavilion and public pool facilities so that residents and visitors may enjoy beachside concessions, gift-shopping and swimming at affordable rates in an attractive and safe environment.

Operations

The Lido Pavilion includes a concessions area, gift shop, public showers/restrooms, and covered eating areas, and surrounds an open courtyard for dining at umbrella shaded tables. The 25-meter heated lap pool is adjacent to the Pavilion, and is available to the public 6 days a week year-round (closed Mondays, Christmas and New Year's Day). It is staffed with lifeguards, and swimmers can choose from daily, 3-month, or annual passes. of the concessions stand are contracted out locally and the City receives a portion of the concessions and pool revenues. Lifeguard services are provided. Long-term maintenance of the Pool and Pavilion is the financial responsibility of the City of Sarasota and the City works to balance the costs of the facility with the needs and wants of the users.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	251,351	170,000	215,000	-	215,000
360000:Miscellaneous Revenues	178	-	60,000	-	60,000
Totals	\$ 251,529	\$ 170,000	\$ 275,000	\$ -	\$ 275,000
Expense					
500000:Personnel Services	32,054	132,204	205,159	-	205,159
510000:Contractual Services	431	2,500	2,500	-	2,500
510100:Non Descretionary Contractual Services	25,000	25,000	12,500	-	12,500
520000:Utilities	19,288	41,000	43,500	-	43,500
530000:Maintenance and Repairs	90,570	147,500	171,500	-	171,500
540000:Other Supplies and Expenses	13,452	7,500	9,500	-	9,500
550100:Non Descretionary Insurance Claims and Expenses	26,934	20,631	11,712	-	11,712
Totals	\$ 207,729	\$ 376,335	\$ 456,371	\$ -	\$ 456,371
Personnel					
Full Time Equivalent Positions	3.50	3.50	2.00	0.00	2.00

R L Taylor Community Center

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10025 - R L Taylor Community Center

Purpose

To provide a quality regional complex that welcomes all age of community members to participate in exercise, sports/league play, and educational and recreational activities at an affordable price.

Operations

The Robert L. Taylor 'Rec Center' has been located in Sarasota for more than 60 years, but was recently replaced with a substantial new building and outdoor facilities. The new Robert L. Taylor Community Complex opened its doors September 2, 2011, and the 44,000 square foot facility houses a fitness center with weight room and cardio classrooms, gymnasium with basketball and volleyball courts, game room, computer lab, social and meeting spaces, a recording studio, an arts and crafts room, a commercial kitchen, and administrative office spaces.

The 13-acre campus also includes an expansive outdoor pool and family water play area, an outdoor amphitheater, outdoor (lighted) basketball courts, and sand volleyball court, full size athletic fields (constructed in 2016), and the David Cohen Park which features a 1/4-mile walking track/fitness trail, multiple covered playgrounds, and shaded picnic benches/eating areas. The City staffs this facility with dedicated employees and local volunteers who contribute their time to making the Complex a popular, safe, attractive, and active facility.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	168,149	147,000	160,000	-	160,000
360000:Miscellaneous Revenues	1,048	-	-	-	-
390001:Intragovernmental Transfers	22,000	-	-	-	-
Totals	\$ 191,197	\$ 147,000	\$ 160,000	\$ -	\$ 160,000
Expense					
500000:Personnel Services	1,244,298	1,198,479	1,461,730	-	1,461,730
510000:Contractual Services	33,999	40,800	43,300	-	43,300
510100:Non Discretionary Contractual Services	50,000	50,000	25,000	-	25,000
520000:Utilities	121,924	133,000	134,000	-	134,000
530000:Maintenance and Repairs	99,763	119,000	133,160	-	133,160
530100:Non-Discretionary Maintenance and Repairs	-	148,707	-	-	-
540000:Other Supplies and Expenses	55,251	84,850	87,350	-	87,350
550000:Insurance Claims and Expenses	-	-	599	-	599
550100:Non Discretionary Insurance Claims and Expenses	128,496	149,018	153,577	-	153,577
Totals	\$ 1,733,731	\$ 1,923,854	\$ 2,038,716	\$ -	\$ 2,038,716
Personnel					
Full Time Equivalent Positions	12.00	12.00	12.00	0.00	12.00

Arlington Park (Parks & Rec)

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10036 - Arlington Park (Parks & Rec)

Purpose

To provide a quality complex for all ages of the community to participate in exercise, sports/league play, swimming, and recreational activities.

Operations

Arlington Park and Aquatic Facility offers an Olympic size pool and a training pool. This facility also offers a gymnasium hosting pickleball, volleyball and basketball. Outside, there are paved walking trails through gorgeous nature views, a playground and outdoor tennis and basketball courts. The park is dog friendly (leash required) and is has an enclosed dog park with separate areas for large and small dogs to run free.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	289,617	248,000	273,000	-	273,000
360000:Miscellaneous Revenues	6,423	-	-	-	-
Totals	\$ 296,040	\$ 248,000	\$ 273,000	\$ -	\$ 273,000
Expense					
500000:Personnel Services	1,229,438	1,166,523	1,470,155	-	1,470,155
510000:Contractual Services	26,723	27,500	27,500	-	27,500
510100:Non Discretionary Contractual Services	25,000	25,000	12,500	-	12,500
520000:Utilities	178,742	218,000	218,000	-	218,000
530000:Maintenance and Repairs	148,374	158,600	168,000	-	168,000
530100:Non-Discretionary Maintenance and Repairs	127,536	-	-	-	-
540000:Other Supplies and Expenses	87,225	94,100	121,800	-	121,800
550100:Non Discretionary Insurance Claims and Expenses	40,485	46,785	48,272	-	48,272
800000:Grants and Aid	(5,000)	-	-	-	-
Totals	\$ 1,858,523	\$ 1,736,508	\$ 2,066,227	\$ -	\$ 2,066,227
Personnel					
Full Time Equivalent Positions	11.00	12.00	12.00	0.00	12.00

Payne Park Tennis Complex

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10035 - Payne Park Tennis Complex

Purpose

To provide a quality tennis complex for all ages of the community to enjoy league play, tournaments, special events, lessons, camps and open play.

Operations

Payne Park Tennis Center offers 12 clay tennis courts, a pro shop and canopy covered bench seating along the sidelines. This state-of-the-art public facility operates within the City of Sarasota to provide the community with a well maintained and affordable Har-Tru tennis complex. Locker rooms with showers, lighted courts for evening play, a practice wall and courtside tables make this a complete tennis facility.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	359,944	280,000	317,000	-	317,000
Totals	\$ 359,944	\$ 280,000	\$ 317,000	\$ -	\$ 317,000
Expense					
500000:Personnel Services	513,926	541,580	570,480	-	570,480
510000:Contractual Services	4,039	5,000	5,000	-	5,000
510100:Non Discretionary Contractual Services	25,000	25,000	12,500	-	12,500
520000:Utilities	34,065	72,500	72,700	-	72,700
530000:Maintenance and Repairs	62,487	55,000	83,900	-	83,900
530100:Non-Discretionary Maintenance and Repairs	42,852	49,965	-	-	-
540000:Other Supplies and Expenses	56,462	77,000	76,975	-	76,975
550100:Non Discretionary Insurance Claims and Expenses	14,320	19,823	20,491	-	20,491
600000:Capital Outlay	16,680	21,000	21,000	-	21,000
Totals	\$ 769,831	\$ 866,868	\$ 863,046	\$ -	\$ 863,046
Personnel					
Full Time Equivalent Positions	5.00	5.00	5.00	0.00	5.00

R L Taylor Leagues

Budget Year: 2026
Fund: - F.1000 - General Fund
Program: - PGR.10026 - R L Taylor Leagues

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	18,675	13,500	15,500	-	15,500
Totals	\$ 18,675	\$ 13,500	\$ 15,500	\$ -	\$ 15,500
Expense					
540000:Other Supplies and Expenses	1,599	4,100	4,000	-	4,000
Totals	\$ 1,599	\$ 4,100	\$ 4,000	\$ -	\$ 4,000
Personnel					
Full Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

R L Taylor Athletic Fields

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10028 - R L Taylor Athletic Fields

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	83,826	72,000	75,000	-	75,000
Totals	\$ 83,826	\$ 72,000	\$ 75,000	\$ -	\$ 75,000
Expense					
500000:Personnel Services	63,722	116,926	159,302	-	159,302
510000:Contractual Services	1,798	-	-	-	-
510100:Non Discretionary Contractual Services	30,000	30,000	15,000	-	15,000
520000:Utilities	1,316	4,000	4,000	-	4,000
530000:Maintenance and Repairs	5,245	10,000	10,000	-	10,000
540000:Other Supplies and Expenses	11,485	13,250	13,250	-	13,250
Totals	\$ 113,566	\$ 174,176	\$ 201,552	\$ -	\$ 201,552

Personnel

Full Time Equivalent Positions	1.00	1.00	1.00	0.00	1.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Landscape Service Requests Completed	1,603	2,214	1,700
Acres maintained by City Staff	634	634	634
Non-park acres maintained	138	138	138

Non-Park Maintenance

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10186 - Non-Park Maintenance

Purpose

The Parks and Landscape Maintenance Division is tasked with two primary functions: to provide a premier leisure-time experience to all park patrons; and to provide City of Sarasota residents and visitors a variety of attractive, sustainable, and safe landscaped areas throughout the City, including medians, streetscapes, outdoor areas surrounding City facilities, and public parks.

Operations

This Division budgets for, establishes, and maintains maintenance schedules that provide an appropriate level of care to a given park or other landscaped area. The scheduled landscape maintenance includes turf mowing and edging, weed control, irrigation maintenance, litter control, adding mulch, fertilizer applications, annual planting and replacement, providing assorted tree care from removal to pruning, plant material installation and exotic plant removal and management. Parks are evaluated and scheduled to be maintained in order to provide a public space that is clean, safe, useable, and inviting. Staff are directed and trained, not only in their various technical areas, but also in customer service; one of our most valued capabilities.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	29,184	30,912	30,912	-	30,912
360000:Miscellaneous Revenues	9,505	-	-	-	-
Totals	\$ 38,689	\$ 30,912	\$ 30,912	\$ -	\$ 30,912
Expense					
500000:Personnel Services	1,363,670	1,444,701	1,559,526	-	1,559,526
510000:Contractual Services	12,558	26,250	26,500	-	26,500
510100:Non Discretionary Contractual Services	75,000	150,000	-	-	-
520000:Utilities	310,798	280,500	300,500	-	300,500
530000:Maintenance and Repairs	666,732	859,500	903,000	-	903,000
530100:Non-Discretionary Maintenance and Repairs	391,000	-	-	-	-
540000:Other Supplies and Expenses	218,755	258,550	272,600	-	272,600
550100:Non Discretionary Insurance Claims and Expenses	5,985	8,918	10,653	-	10,653
Totals	\$ 3,044,498	\$ 3,028,419	\$ 3,072,779	\$ -	\$ 3,072,779
Personnel					
Full Time Equivalent Positions	17.33	17.00	17.00	0.00	17.00

Streets And Highway

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10054 - Streets and Highway

Purpose

To enhance the appearance of public streets and protect Sarasota Bay by removing debris that could pollute the stormwater system.

Operations

Street sweeping services are scheduled strategically to cover downtown, residential areas, and City-owned parking lots. comply with stormwater permit requirements and adapt during special events. Street sweeping prevents trash and debris from entering storm drains and local waterways.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	67,828	-	115,000	-	115,000
330000:Intergovernmental Revenue	496,122	580,000	560,000	-	560,000
340000:Charges for Services	566,178	524,471	600,383	-	600,383
340001:Other Charges for Services	125,255	88,000	15,000	-	15,000
360000:Miscellaneous Revenues	48,175	9,000	10,000	-	10,000
390001:Intragovernmental Transfers	1,068,830	1,123,688	1,123,688	-	1,123,688
Totals	\$ 2,372,388	\$ 2,325,159	\$ 2,424,071	\$ -	\$ 2,424,071
Expense					
500000:Personnel Services	2,770,947	3,245,332	3,396,577	-	3,396,577
510000:Contractual Services	19,588	27,060	15,092	-	15,092
510100:Non Discretionary Contractual Services	180,000	245,600	122,800	-	122,800
520000:Utilities	882,662	930,856	991,954	-	991,954
530000:Maintenance and Repairs	298,603	315,091	394,200	-	394,200
530100:Non-Discretionary Maintenance and Repairs	-	455,720	-	-	-
540000:Other Supplies and Expenses	658,282	933,547	791,116	-	791,116
550100:Non Discretionary Insurance Claims and Expenses	14,699	31,469	18,192	-	18,192
600000:Capital Outlay	51,121	90,000	10,000	-	10,000
900000:Interfund Transfer Expense	422,000	-	-	-	-
Totals	\$ 5,297,902	\$ 6,274,675	\$ 5,739,931	\$ -	\$ 5,739,931
Personnel					
Full Time Equivalent Positions	25.48	28.83	28.33	0.00	28.33

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Performance Measures			
Training hours completed by Staff per FTE	208	240	260
Contracts managed for r-o-w work	18	12	15
Service requests completed	4,700	5,200	4,800

Infrastructure Maintenance

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10111 - Infrastructure Maintenance

Purpose

To ensure pedestrian and vehicular areas remain safe, accessible, and aesthetically maintained through continuous upkeep of the public right-of-way.

Operations

Infrastructure Maintenance addresses hazards such as trip points on sidewalks and potholes in roadways. Staff handles minor construction, curb and gutter repairs, and restoration following utility work, special events, or construction impacts. Additional services include setting up community events and supporting neighborhood enhancements.

Goals

1. Resolve infrastructure issues quickly to ensure public safety.
2. Maintain visual quality and cleanliness of right-of-way spaces.
3. Provide responsive support for events and neighborhood requests.
4. Uphold standards for restoration following utility or construction activities.
5. Collaborate across departments to support community engagement through the Coalition of City Neighborhood Associations and Neighborhood Associations.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	67,828	-	115,000	-	115,000
330000:Intergovernmental Revenue	496,122	580,000	560,000	-	560,000
340000:Charges for Services	-	-	6,450	-	6,450
340001:Other Charges for Services	108,180	-	5,000	-	5,000
360000:Miscellaneous Revenues	388	1,000	-	-	-
390001:Intragovernmental Transfers	38,324	25,000	25,000	-	25,000
Totals	\$ 710,842	\$ 606,000	\$ 711,450	\$ -	\$ 711,450

Expense					
500000:Personnel Services	1,366,331	1,455,599	1,478,778	-	1,478,778
510000:Contractual Services	7,221	21,320	11,692	-	11,692
510100:Non Discretionary Contractual Services	120,600	120,600	60,300	-	60,300
520000:Utilities	6,912	7,330	7,232	-	7,232
530000:Maintenance and Repairs	115,097	137,500	197,250	-	197,250
540000:Other Supplies and Expenses	248,817	326,624	289,794	-	289,794
550100:Non Discretionary Insurance Claims and Expenses	-	-	14,542	-	14,542
600000:Capital Outlay	-	80,000	-	-	-
Totals	\$ 1,864,978	\$ 2,148,973	\$ 2,059,588	\$ -	\$ 2,059,588

Personnel

Full Time Equivalent Positions	16.50	13.00	12.00	0.00	12.00
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	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Performance Measures			

INFRASTRUCTURE MAINTENANCE

Miles of roadway milled and replaced	-	0.5	2
Streets resurfaced VS total City street miles	0.0%	0.2%	1.0%
Linear feet of sidewalk replaced/established	3,773	5,000	4,000
Vehicular bridges assessed and repaired	19	19	19
Extra duty hours for r-o-w special events	550	620	650

Traffic Control/Street Lights

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10112 - Traffic Control/Street Lights

Purpose

To maintain and operate traffic signals, signage, and lighting infrastructure that ensure safe travel, enhance neighborhood quality of life, and support community events.

Operations

This program includes maintaining and repairing traffic signal systems, signage, and public lighting throughout the City and on state roads. Crews provide emergency response and special event support and coordinate with state agencies and utility providers. The team also collaborates with neighborhoods on lighting assessments and adapts infrastructure to protect wildlife in coastal areas.

Goals

1. Maintain operational readiness for all traffic control and lighting systems.
2. Respond rapidly to outages and service interruptions.
3. Enhance neighborhood safety through targeted lighting improvements.
4. Support seasonal displays and community events.
5. Integrate environmentally sensitive lighting where needed, including dark sky standards.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	566,178	524,471	593,933	-	593,933
340001:Other Charges for Services	17,005	88,000	10,000	-	10,000
360000:Miscellaneous Revenues	47,787	8,000	10,000	-	10,000
390001:Intragovernmental Transfers	1,030,506	1,038,688	1,038,688	-	1,038,688
Totals	\$ 1,661,476	\$ 1,659,159	\$ 1,652,621	\$ -	\$ 1,652,621

Expense					
500000:Personnel Services	1,044,542	1,058,992	1,157,875	-	1,157,875
510000:Contractual Services	1,275	5,490	3,400	-	3,400
510100:Non Discretionary Contractual Services	59,400	80,000	40,000	-	40,000
520000:Utilities	868,925	906,205	958,002	-	958,002
530000:Maintenance and Repairs	171,059	147,400	166,750	-	166,750
540000:Other Supplies and Expenses	396,048	538,324	440,895	-	440,895
600000:Capital Outlay	51,121	10,000	10,000	-	10,000
Totals	\$ 2,592,370	\$ 2,746,411	\$ 2,776,922	\$ -	\$ 2,776,922

Personnel

Full Time Equivalent Positions	8.75	10.00	11.00	0.00	11.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Intersections with traffic signals	93	93	93
City-maintained traffic control signs	15,705	15,705	15,705
City-maintained street lights (City owned)	3,629	3,629	3,629
City-maintained street lights (State owned)	858	858	858

Engineering

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10004 - Engineering

Purpose

The purpose of General Engineering is to create and maintain attractive, safe, and sustainable public rights-of-way. The purpose of Capital Projects Management is to manage the City's 5-year Capital Improvement Program so that the City can plan, budget, design, and construct infrastructure projects as well as oversee and permit on-going infrastructure maintenance programs.

Operations

General Engineering supports the City through engineering reviews, permitting, inspections, mapping, surveying, and in-house design. Staff manage compliance with the Engineering Design Criteria Manual and respond to requests related to signage, pavement markings, and transportation studies. The division also leads traffic concurrency evaluations for new developments, collaborates on regional planning efforts, and monitors coastal conditions to support shoreline protection.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	579,276	407,000	407,000	-	407,000
330000:Intergovernmental Revenue	174,528	175,000	197,672	-	197,672
340001:Other Charges for Services	4,251	-	-	-	-
Totals	\$ 758,055	\$ 582,000	\$ 604,672	\$ -	\$ 604,672
Expense					
500000:Personnel Services	2,158,308	2,526,584	2,586,206	-	2,586,206
510000:Contractual Services	50,643	883,950	502,018	-	502,018
510100:Non Discretionary Contractual Services	8,970	18,750	9,375	-	9,375
520000:Utilities	10,647	11,627	11,772	-	11,772
530000:Maintenance and Repairs	131,523	140,383	172,380	-	172,380
540000:Other Supplies and Expenses	144,697	214,443	215,612	-	215,612
550100:Non Discretionary Insurance Claims and Expenses	1,178	1,755	1,432	-	1,432
600000:Capital Outlay	28,970	130,700	50,000	-	50,000
Totals	\$ 2,534,936	\$ 3,928,192	\$ 3,548,795	\$ -	\$ 3,548,795
Personnel					
Full Time Equivalent Positions	16.93	17.93	18.43	0.00	18.43

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Performance Measures			
Total # of projects on the Adopted CIP	45	6	29
CIP Projects in construction	3	6	14
CIP Projects completed	4	6	14
Project Manager to Projects ratio	6:8	3:06	3:14
Project Inspectors to Projects Ratio	2:8	1:06	3:14

Capital Projects Management

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10003 - Capital Projects Management

Purpose

To plan, budget, design, and deliver the City of Sarasota's Five-Year Capital Improvement Program, ensuring public infrastructure remains safe, resilient, and aligned with long-term community goals.

Operations

Capital Projects Management oversees the implementation of municipal construction projects within the Capital Improvement Program. Responsibilities include budgeting, scheduling, consultant and contractor oversight, permitting, and construction management. Staff also manage project coordination, community engagement, sustainability reviews, regulatory reporting, and funding reimbursements from agencies such as the Florida Department of Transportation, West Coast Inland Navigation District, Federal Emergency Management Agency, and Florida Department of Environmental Protection. The Capital Improvement Plan is updated annually to reflect completed projects and identify new priorities.

Goals

1. Deliver capital improvement projects on time and within budget.
2. Engage residents and stakeholders throughout the planning and construction process.
3. Maximize external funding through proactive grant acquisition and compliance.
4. Integrate sustainability and climate resilience into project design.
5. Maintain and publicly report progress on capital improvement priorities.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340001:Other Charges for Services	4,251	-	-	-	-
Totals	\$ 4,251	\$ -	\$ -	\$ -	-

Expense					
500000:Personnel Services	752,880	879,051	920,348	-	920,348
510000:Contractual Services	39	700	847	-	847
510100:Non Discretionary Contractual Services	2,000	11,780	5,890	-	5,890
520000:Utilities	3,079	4,117	5,166	-	5,166
530000:Maintenance and Repairs	14,637	11,964	12,455	-	12,455
540000:Other Supplies and Expenses	31,758	73,873	70,818	-	70,818
Totals	\$ 804,393	\$ 981,485	\$ 1,015,524	\$ -	1,015,524

Personnel

Full Time Equivalent Positions	5.10	8.25	8.10	0.00	8.10
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Total # of projects on the Adopted CIP	41	49	49
CIP Projects in construction	1	1	1
CIP Projects completed	1	1	1
Project Manager to Projects ratio	4:17	3:18	3:18
Project Inspectors to Projects ratio	2:17	3:18	3:18

General Engineering

Budget Year: 2026

Fund: - F.1000 - General Fund

Program: - PGR.10004 - General Engineering

Purpose

To ensure Sarasota's public rights-of-way are designed, managed, and maintained to be safe, accessible, and environmentally sustainable.

Operations

General Engineering supports the City through engineering reviews, permitting, inspections, mapping, surveying, and in-house design. Staff manage compliance with the Engineering Design Criteria Manual and respond to requests related to signage, pavement markings, and transportation studies. The division also leads traffic concurrency evaluations for new developments, collaborates on regional planning efforts, and monitors coastal conditions to support shoreline protection.

Goals

1. Ensure timely and accurate engineering reviews and permit processing.
2. Support multimodal infrastructure that promotes walking, cycling, and transit.
3. Deliver in-house engineering and survey services efficiently.
4. Coordinate with regional partners to improve transportation systems.
5. Sustain coastal monitoring and protection initiatives.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	579,276	407,000	407,000	-	407,000
330000:Intergovernmental Revenue	174,528	175,000	197,672	-	197,672
Totals	\$ 753,804	\$ 582,000	\$ 604,672	\$ -	\$ 604,672

Expense					
500000:Personnel Services	1,405,428	1,647,533	1,665,858	-	1,665,858
510000:Contractual Services	8,532	883,250	501,171	-	501,171
510100:Non Discretionary Contractual Services	6,970	6,970	3,485	-	3,485
520000:Utilities	7,568	7,510	6,606	-	6,606
530000:Maintenance and Repairs	116,886	128,419	159,925	-	159,925
540000:Other Supplies and Expenses	112,939	140,570	144,794	-	144,794
550100:Non Discretionary Insurance Claims and Expenses	1,178	1,755	1,432	-	1,432
600000:Capital Outlay	28,970	130,700	50,000	-	50,000
Totals	\$ 1,688,471	\$ 2,946,707	\$ 2,533,271	\$ -	\$ 2,533,271

Personnel

Full Time Equivalent Positions	11.83	10.33	10.33	0.00	10.33
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Civil engineering projects designed by Staff	18	4	10
Employee cost to accomplish above designs	7,776	20,457	14,835
Field surveys performed by Staff	15	12	15
# of hours for staff to perform field surveys	782	726	800

Homelessness Response

Budget Year: 2026

Fund: - F.1000 - General Fund

Cost Center: - CC.10057 - Homelessness Response

Purpose

To reduce and mitigate the incidence of Chronic Homelessness in the City of Sarasota, emphasizing the principles of Housing First.

Operations

The effort to respond to homelessness in the City will include preparation of a timely, achievable, and measurable plan of action, as well as developing revenue sources and community relationships in order to bring the plan to fruition.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
360000:Miscellaneous Revenues	8	-	-	-	-
Totals	\$ 8	\$ -	\$ -	\$ -	\$ -
Expense					
500000:Personnel Services	347,176	359,567	377,024	-	377,024
510000:Contractual Services	672,098	719,000	763,625	-	763,625
510100:Non Discretionary Contractual Services	10,000	12,500	5,000	-	5,000
520000:Utilities	1,434	2,550	2,550	-	2,550
540000:Other Supplies and Expenses	8,033	12,200	14,100	-	14,100
550100:Non Discretionary Insurance Claims and Expenses	143	213	300	-	300
Totals	\$ 1,038,884	\$ 1,106,030	\$ 1,162,599	\$ -	\$ 1,162,599

Personnel

Full Time Equivalent Positions	3.00	3.00	3.00	0.00	3.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Average capacity of beds	43%	54%	55%
Homeless Outreach Team (HOT) bed clients	510	564	570
Median length of HOT bed stay	6 days	7 days	10 days

HOMELESSNESS RESPONSE

Homelessness Response Initiatives

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimate 2024-25	Budget 2025-26
Initiatives					
Comprehensive Treatment Court	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Homeward Bound Program	4,652	5,000	5,000	5,000	7,500
Salvation Army	39,900	40,000	40,000	40,000	40,000
Lodging Out of Doors	308,525	411,904	411,904	365,000	365,000
Suncoast Partnership to End Homelessness	65,000	65,000	144,313	105,000	125,000
Sub-total	598,077	701,904	781,217	695,000	717,500
Other Operating Expenditures					
Personnel (Salary & Benefits)	345,401	392,823	313,510	306,803	328,829
Operating (Travel, Special Services, etc.)	5,748	27,836	27,836	20,380	24,541
Capital Cost (computer and related)	1,710	3,000	3,000	-	-
Sub-total	352,859	423,659	344,346	327,183	353,370
Grand Total	\$ 950,936	\$ 1,125,563	\$ 1,125,563	\$ 1,022,183	\$ 1,070,870

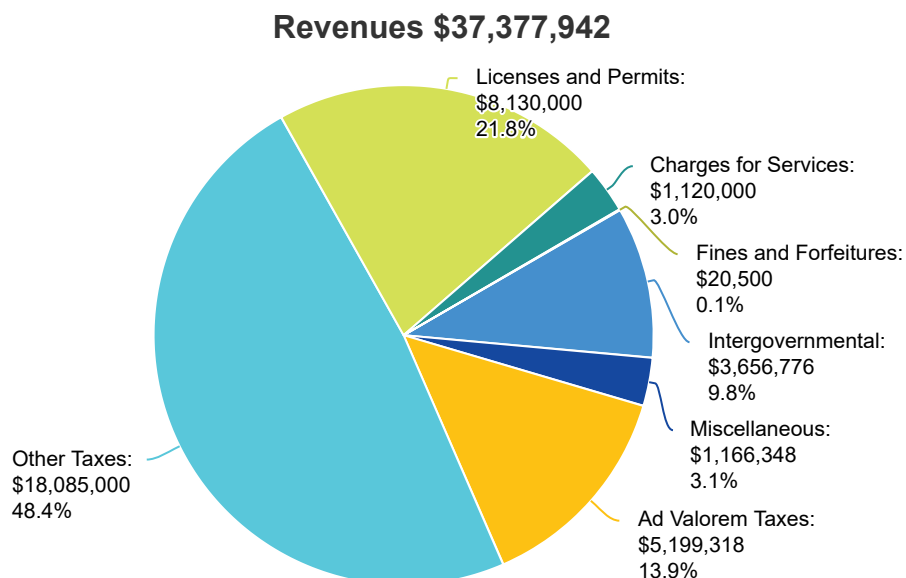


An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (Dade County Road 112) running parallel to the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The ocean is visible on the left and right sides of the highway. The image is framed by a large teal circle and a teal hexagon.

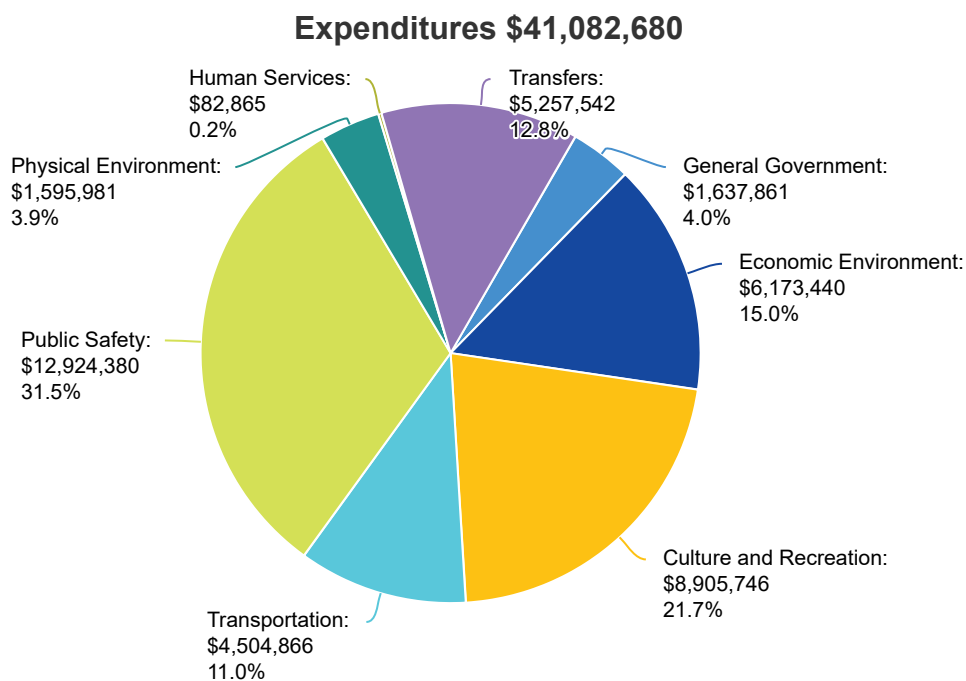
Special Revenue Funds



Special Revenue Funds



The above chart presents revenues by source as a percentage of total Special Revenue Fund revenues. The majority of these revenues are designated for parks and recreation and public infrastructure improvements. Penny sales taxes can be used only for public infrastructure improvements, entitlement funds are used for rehabilitation projects/purposes as approved by the City Commission, and gas taxes can be used only for transportation-oriented expenditures.



The above chart demonstrates expenditures by major function as a percentage of total Special Revenue Fund expenditures. Interfund Transfers (0.0%) include transfers for both debt service and services provided by other funds. These Interfund Transfers are classified by function in the fund they are transferred to and used by.

Special Revenue Funds Combining Budget Statement

	The Bay Tax Incremental Financing	The City Bay Tax Incremental Financing	Golden Gate Point Streetscape Spec. District	Downtown Improvement District	Building Services
Beginning Fund Balance	\$ 6,888,096	\$ 883,128	\$ 367,691	\$ 496,775	\$ 9,584,523
Revenues					
Ad Valorem Taxes	1,536,025	1,783,171	279,289	972,864	-
Charges for Services	-	-	-	-	140,000
Fines and Forfeitures	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Intergovernmental	1,536,025	-	-	-	-
Licenses and Permits	-	-	-	-	6,420,000
Miscellaneous	-	-	-	-	-
Other Taxes	-	-	-	-	-
Total Revenues	3,072,050	1,783,171	279,289	972,864	6,560,000
Available	9,960,146	2,666,299	646,980	1,469,639	16,144,523
Expenditures					
General Government	-	-	-	-	-
Economic Environment	-	-	242,893	1,101,532	-
Transportation	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Transporation	-	-	-	-	-
Physical Environment	-	-	-	-	-
Public Safety	-	-	-	-	10,924,380
Human Services	-	-	-	-	-
Transportiaon	-	-	-	-	-
Transfers	3,072,050	-	-	-	-
Total Expenditures	3,072,050	-	242,893	1,101,532	10,924,380
Ending Fund Balance	\$ 6,888,096	\$ 2,666,299	\$ 404,087	\$ 368,107	\$ 5,220,143

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

Special Revenue Funds Combining Budget Statement (Continued)

	Development Application System	Penny Sales Tax	Housing & Community Development	Affordable Housing Trust Fund	Multi- Modal Transportation Impact Fee	Gas Tax
Beginning Fund Balance	\$ 1,611,238	\$ 231,231	\$ 13,565,751	\$ (2,433,479)	\$ 828,695	\$ 366,082
Revenues						
Ad Valorem Taxes	-	-	-	-	-	-
Charges for Services	980,000	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Intergovernmental	-	-	1,620,747	-	-	-
Licenses and Permits	-	-	-	-	600,000	-
Miscellaneous	-	-	715,959	263,561	-	-
Other Taxes	-	12,750,000	-	-	-	1,690,000
Total Revenues	980,000	12,750,000	2,336,706	263,561	600,000	1,690,000
Available	2,591,238	12,981,231	15,902,457	(2,169,918)	1,428,695	2,056,082
Expenditures						
General Government	-	300,000	595,399	182,842	-	-
Economic Environment	442,200	200,000	1,454,581	-	-	-
Transportation	-	2,980,000	-	-	504,000	720,866
Culture and Recreation	-	5,300,000	286,727	-	-	-
Transportation	-	-	-	-	-	-
Physical Environment	-	1,512,000	-	-	-	-
Public Safety	-	2,000,000	-	-	-	-
Human Services	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Transfers	530,900	-	-	-	-	1,123,688
Total Expenditures	973,100	12,292,000	2,336,706	182,842	504,000	1,844,554
Ending Fund Balance	\$ 1,618,138	\$ 689,231	\$ 13,565,751	\$ (2,352,760)	\$ 924,695	\$ 211,528

Special Revenue Funds Combining Budget Statement (Continued)

	\$0.05 Local Option Fuel Tax	Community Redevelopment Agency	Economic Development	Tourist Development
Beginning Fund Balance	\$ 29,729	\$ 1,604,301	\$ 180,667	\$ -
Revenues				
Ad Valorem Taxes	-	627,969	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	-	-	960,000	-
Miscellaneous	-	136,828	-	-
Other Taxes	1,050,000	-	-	2,595,000
Total Revenues	1,050,000	764,797	960,000	2,595,000
Available	1,079,729	2,369,098	1,140,667	2,595,000
Expenditures				
General Government	-	447,671	111,949	-
Economic Environment	-	1,745,500	986,734	-
Transportation	300,000	-	-	-
Culture and Recreation	-	-	-	2,591,019
Transporation	-	-	-	-
Physical Environment	-	-	-	3,981
Public Safety	-	-	-	-
Human Services	-	40,000	-	-
Transportiaon	-	-	-	-
Transfers	-	30,900	-	-
Total Expenditures	300,000	2,264,071	1,098,683	2,595,000
Ending Fund Balance	\$ 779,729	\$ 105,027	\$ 41,984	\$ -

Special Revenue Funds Combining Budget Statement (Continued)

	Citizens with Disabilities	Public Art	Miscellaneous Grants	Tree Replacement
Beginning Fund Balance	\$ 28,304	\$ 1,153,725	\$ 58,957	\$ 401,438
Revenues				
Ad Valorem Taxes	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	20,000	-	-	500
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	500,004	-
Licenses and Permits	-	-	-	150,000
Miscellaneous	-	50,000	-	-
Other Taxes	-	-	-	-
Total Revenues	20,000	50,000	500,004	150,500
Available	48,304	1,203,725	558,961	551,938
Expenditures				
General Government	-	-	-	-
Economic Environment	-	-	-	-
Transportation	-	-	-	-
Culture and Recreation	-	728,000	-	-
Transportation	-	-	-	-
Physical Environment	-	-	-	80,000
Public Safety	-	-	-	-
Human Services	42,865	-	-	-
Transportation	-	-	-	-
Transfers	-	-	500,004	-
Total Expenditures	42,865	728,000	500,004	80,000
Ending Fund Balance	\$ 5,439	\$ 475,725	\$ 58,957	\$ 471,938

Special Revenue Funds Combining Budget Statement (Continued)

	Totals		
	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 35,846,852	\$ 23,381,486	\$ 79,259,891
Revenues			
Ad Valorem Taxes	5,199,318	4,578,392	3,691,667
Charges for Services	1,120,000	1,050,000	1,241,847
Fines and Forfeitures	20,500	18,036	35,113
Interfund Transfers	-	-	300,464
Intergovernmental	3,656,776	6,281,114	12,553,711
Licenses and Permits	8,130,000	7,331,000	11,899,469
Miscellaneous	1,166,348	712,008	9,952,974
Other Taxes	18,085,000	16,918,500	15,066,301
Total Revenues	37,377,942	36,889,050	54,741,546
Available	73,224,794	60,270,536	134,001,437
Expenditures			
General Government	1,637,861	1,390,193	9,728,216
Economic Environment	6,173,440	7,571,925	6,563,381
Transportation	4,504,866	7,992,301	5,308,004
Culture and Recreation	8,905,746	6,772,295	3,154,027
Transportation	-	350,000	174,789
Physical Environment	1,595,981	1,382,693	1,177,086
Public Safety	12,924,380	8,398,311	8,963,919
Human Services	82,865	95,793	96,435
Transportation	-	225,000	-
Transfers	5,257,542	5,682,006	5,782,971
Total Expenditures	41,082,680	39,860,517	40,948,828
Ending Fund Balance	\$ 32,142,114	\$ 20,410,019	\$ 93,052,609

The Bay TIF Fund Fund F.1102

Fund Summary

On November 2, 2020, the City Commission approved Ordinance No. 20-5341, establishing the Bay Park Improvement District. The City owns an approximately 53 acre parcel of property abutting Sarasota Bay which is currently planned for redevelopment as The Bay Park and which will be available for a variety of public recreational uses. This ordinance establishes a trust fund for the deposit of Tax Increment Revenue collected within the District. The City and County have entered into an Interlocal Agreement regarding cooperative funding of capital improvements to the Bay Park using tax increment revenues. The land comprising the Bay Park will be redeveloped into a signature park that will enhance the public welfare, provide vital economic, recreational and community opportunities to the citizens of Sarasota County, attract visitors and stimulate and promote additional investments into both the park and the surrounding area as well increase property values.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 4,133,287	\$ 6,497,673	\$ 6,888,096	\$ 6,888,096	\$ 6,888,096
Revenues					
Ad Valorem Taxes	2,224,718	1,054,050	1,054,050	1,054,050	1,536,025
Intergovernmental	2,224,718	1,031,000	1,031,000	1,031,000	1,536,025
Miscellaneous	390,423	-	-	-	-
Total Revenues	4,839,859	2,085,050	2,085,050	2,085,050	3,072,050
Estimated Funds Available	8,973,146	8,582,723	8,973,146	8,973,146	9,960,146
Expenditures					
Transfers	2,085,050	2,085,050	2,085,050	2,085,050	3,072,050
Total Expenditures	2,085,050	2,085,050	2,085,050	2,085,050	3,072,050
Projected Ending Balance	\$ 6,888,096	\$ 6,497,673	\$ 6,888,096	\$ 6,888,096	\$ 6,888,096

City Bay Tax Increment Financing Fund F.1122

Fund Summary

On September 3, 2024, the City Commission approved Ordinance No. 24-5543, amending and restating prior Ordinance 20-5341 which had previously established a trust fund for the deposit of tax increment revenue collected within the Bay Park Improvement District; to allow an annual deposit into said trust fund of an amount which is less than the full amount of the tax increment revenue collected. Revenue beyond the amount needed for the debt service of the 2023 Special Obligation Bond will be deposited in this fund and may only be used for the design and construction of capital improvements within the Bay Park Improvement District.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ -	\$ -	\$ -	\$ -	895,128
Revenues					
Ad Valorem Taxes	-	1,850,066	1,850,066	1,850,066	1,783,171
Interest				12,000	
Total Revenues	-	1,850,066	1,850,066	1,862,066	1,783,171
Estimated Funds Available	-	1,850,066	1,850,066	1,862,066	2,678,299
Expenditures					
Transfers	-	-	966,937	966,938	-
Total Expenditures	-	-	966,937	966,938	-
Projected Ending Balance	\$ -	\$ 1,850,066	\$ 883,129	\$ 895,128	\$ 2,678,299

Golden Gate Point SSD Fund Fund F.1009

Fund Summary

The Golden Gate Point Streetscape Special District (GGP) was created under Section 189.4041, Florida Statutes, and empowered by City Ordinance No. 05-4624, adopted September 6, 2005. The boundaries of the GGP Improvement District are made up of real property located on Golden Gate Point. GGP is a dependent taxing authority with the power to levy millage to construct and maintain enhancements and improvements within the public rights of way on Golden Gate Point including, but not limited to, brick pavers, sidewalks, on-street parking, relocating overhead utilities underground, and providing landscape enhancements.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 274,274	\$ 299,886	\$ 354,190	\$ 354,190	\$ 367,692
Revenues					
Ad Valorem Taxes	220,146	236,092	236,092	237,516	279,289
Miscellaneous	21,808	-	-	-	-
Total Revenues	241,954	236,092	236,092	237,516	279,289
Estimated Funds Available	516,228	535,978	590,282	591,706	646,981
Expenditures					
Operating	162,038	225,014	359,014	224,014	242,893
Total Expenditures	162,038	225,014	359,014	224,014	242,893
Projected Ending Balance	\$ 354,190	\$ 310,964	\$ 231,268	\$ 367,692	\$ 404,088

Projected Millage for Golden Gate Point	
Debt Service Millage	0.5899
Operating Millage	0.6148
Total	1.2047

Downtown Improvement District Fund F.1010

Fund Summary

The Downtown Improvement District (DID) is a dependent special district established in November 2008 through City Ordinance 08-4832, in accordance with Section 189.4041 of the Florida Statutes. Its primary purpose, powers, functions, and responsibilities focus on enhancing the Downtown Core of Sarasota by fostering a vibrant, competitive, and thriving downtown that attracts and retains businesses, employees, residents, and visitors. As a self-taxing dependent special district of Downtown commercial property owners, the DID strives to elevate Downtown Sarasota as an exciting place to live, work, visit, and invest. The District is governed by a Board of Directors consisting of five (5) members. Each member of the Board of Directors must be a non-residential property owner subject to ad valorem taxation within the District. Should the non-residential property owner be a legal entity rather than an individual, one person with a legal or beneficial ownership stake in that entity may also serve.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 754,782	\$ 301,540	\$ 860,555	\$ 860,555	\$ 496,776
Revenues					
Ad Valorem Taxes	876,885	951,503	951,503	951,503	972,864
Miscellaneous	3,409	-	-	-	-
Total Revenues	880,294	951,503	951,503	951,503	972,864
Estimated Funds Available	1,635,076	1,253,043	1,812,058	1,812,058	1,469,640
Expenditures					
Personnel	68,692	72,580	72,580	68,838	75,565
Operating	569,001	777,766	777,766	687,116	764,139
Capital	-	-	400,000	400,000	-
Grants	136,828	166,828	166,828	159,328	261,828
Total Expenditures	774,521	1,017,174	1,417,174	1,315,282	1,101,532
Projected Ending Balance	\$ 860,555	\$ 235,869	\$ 394,884	\$ 496,776	\$ 368,108

DOWNTOWN IMPROVEMENT DISTRICT

Downtown Improvement District

Revenues and Expenditures - Budget

	Budget 2024-25	Amended Budget 2024-25	Budget 2025-26
Revenues			
Ad Valorem Taxes	\$ 951,503	\$ 951,503	\$ 972,864
Interest Income	-	-	-
Total Revenues	\$ 951,503	\$ 951,503	\$ 972,864
Expenditures			
Programs			
Main Street Streetscape Loan repayment	\$ 136,828	\$ 136,828	\$ 136,828
Comprehensive Treatment Court	15,000	15,000	-
Holiday Décor	85,000	85,000	132,000
City Wide Trolley	50,000	50,000	50,000
Advertising and Marketing	66,000	66,000	94,000
Fresh Fridays/Public Realm Activation Grant	90,000	90,000	100,000
Sidewalk & Alley Cleaning	56,000	56,000	66,003
Tree Light Maintenance	75,000	75,000	75,000
Downtown in Bloom Flower Baskets	220,000	220,000	214,000
Other Grant Funding programs	15,000	15,000	25,000
Enhanced landscape Maintenance	75,000	75,000	79,560
Projects			
Main Street Streetscape Improvements	-	400,000	-
Strategic Plan	25,000	25,000	25,000
Contingency for undesignated projects	10,000	10,000	10,000
Other			
Personnel	72,582	72,582	75,564
Operating	25,766	25,766	18,576
Total Expenditures	\$ 1,017,176	\$ 1,417,176	\$ 1,101,531
Revenues over/(under) Expenditures	(65,673)	(465,673)	(128,667)
BEGINNING BALANCE	301,540	860,554	496,775
ENDING BALANCE	\$ 235,867	\$ 394,881	\$ 368,108

Building Services Fund Fund F.1106

Fund Summary

The Building Services Fund was established as a special revenue fund October 1, 2004. It is used to record revenues and expenditures related to providing services to the development community so that its revenues (primarily building permit revenue) will only support building/development activities. Services tracked are plans review, construction inspections, and development approvals for both residential and commercial projects within the City. self-taxed funds towards District improvements and enhancements.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 5,740,956	\$ 7,247,896	\$ 10,126,177	\$ 10,126,177	\$ 9,584,523
Revenues					
Charges for Services	173,922	110,000	110,000	135,000	140,000
Licenses and Permits	9,615,067	5,726,000	5,726,000	5,970,000	6,420,000
Miscellaneous	895,640	-	-	-	-
Total Revenues	10,684,629	5,836,000	5,836,000	6,105,000	6,560,000
Estimated Funds Available	16,425,585	13,083,896	15,962,177	16,231,177	16,144,523
Expenditures					
Personnel	4,222,965	4,374,033	4,345,933	4,167,425	4,476,386
Operating	1,874,755	2,449,402	2,361,685	2,475,503	3,947,994
Debt Service	108,160	-	-	-	-
Capital	93,528	90,000	175,692	-	2,500,000
Total Expenditures	6,299,408	6,913,435	6,883,310	6,642,928	10,924,380
Projected Ending Balance	\$ 10,126,177	\$ 6,170,461	\$ 9,078,867	\$ 9,588,249	\$ 5,220,143

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Inspections w/in 24hrs of request	99%	99%	99%
Inspections per Inspector	4,113	2,886	3,000
Building Permits issued	6,768	8,556	8,600

BUILDING SERVICES FUND

Budget Issue - Plans Examiner**Justification:**

This request is to add an additional Plans examiner. Due to hurricane permits and increased permit activity, this additional plan examiner will enable the division to maintain a level of service.

The addition of a plan's examiner will allow the Building Division to meet the review mandates imposed by the State of Florida. This will also meet the commissions desire to provide an expected level of service to our clients. There has been an increase of permitting activity as well as additional permitting due to hurricane landfalls.

Operating Budget Details

Program	Spend/Revenue Category	2026 Budget
Expense		
CC.10027-PGR.10092-Building Const. Tech Inspections	SC.1201 - Salaries and Wages	65,237
CC.10027-PGR.10092-Building Const. Tech Inspections	SC.2101 - Fica Taxes	4,991
CC.10027-PGR.10092-Building Const. Tech Inspections	SC.2201 - Retirement Contributions	9,153
CC.10027-PGR.10092-Building Const. Tech Inspections	SC.2301 - Life and Health Insurance	12,955
CC.10027-PGR.10092-Building Const. Tech Inspections	SC.2401 - Workers' Compensation	170
Total Expense		92,506

Development Application System Fund F.1121

Fund Summary

The Development Application System Fund was established to account for and collect charges incurred in the review and approval of development applications. Article IV-102 of the Land Development Code directs that the City shall establish a schedule of fees and charges for matters pertaining to development review. It is the intent of these regulations that the City shall not be required to bear any part of the costs of Development Review, and that the fees and established charges represent the actual costs involved in the processing of petitions for development approval. The City has determined that the most practical and consistently accurate method of defraying costs of development review functions is through a schedule of fees based upon the type of development.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 1,322,615	\$ 1,232,528	\$ 1,580,089	\$ 1,580,089	\$ 1,611,238
Revenues					
Charges for Services	1,067,925	940,000	940,000	1,020,647	980,000
Miscellaneous	124,436	-	-	88,798	-
Total Revenues	1,192,361	940,000	940,000	1,109,445	980,000
Estimated Funds Available	2,514,976	2,172,528	2,520,089	2,689,534	2,591,238
Expenditures					
Personnel	79,521	-	-	-	-
Operating	344,404	397,200	503,315	393,700	442,200
Capital	8,462	75,000	170,458	170,458	-
Transfers	502,500	500,000	500,000	500,000	530,900
Total Expenditures	934,887	972,200	1,173,773	1,064,158	973,100
Projected Ending Balance	\$ 1,580,089	\$ 1,200,328	\$ 1,346,316	\$ 1,625,376	\$ 1,618,138

Penny Sales Tax 2010-2024 Fund Fund F.1007

Fund Summary

On November 6, 2007, voters approved Sarasota County Ordinance 2007-087 to continue the One-Cent Sales Tax through December 31, 2024, which is referred to as "Phase III". Sales taxes permit visitors who don't reside in the City to contribute towards the cost of infrastructure that they benefit from, but do not pay property taxes towards. The distribution formula for the tax is authorized by an Interlocal Agreement between Sarasota County, the School Board of Sarasota County, and each municipality within Sarasota County. The School Board receives 25% of the revenues collected and the remaining revenues are allocated annually according to a ratio based on population estimates. Florida Statutes provide that the Local Government Infrastructure Surtax (Penny Sales Tax) can be used to finance, plan, and construct infrastructure, which is defined as any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 24,072,126	\$ 1,590,407	\$ 27,741,407	\$ 27,741,407	\$ 29,231
Revenues					
Miscellaneous	1,409,139	-	-	-	-
Other Taxes	12,268,197	3,240,000	3,240,000	3,417,909	-
Total Revenues	13,677,336	3,240,000	3,240,000	3,417,909	-
Estimated Funds Available	37,749,462	4,830,407	30,981,407	31,159,316	29,231
Expenditures					
Personnel	14,938	-	-	-	-
Operating	39,790	-	12,425	-	-
Capital	8,532,819	2,926,000	30,163,755	30,188,136	-
Transfers	1,420,508	1,442,364	1,442,364	941,949	-
Total Expenditures	10,008,055	4,368,364	31,618,544	31,130,085	-
Projected Ending Balance	\$ 27,741,407	\$ 462,043	\$ (637,137)	\$ 29,231	\$ 29,231

Penny Sales Tax Fund Phase 3

(In Thousands)	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget
Revenues							
Penny Sales Tax	\$ 8,228,350	\$ 8,446,350	\$ 8,601,350	\$ 8,851,350	\$ 8,989,350	\$ 8,966,350	\$ 10,281,350
Expenditures as adopted in Sarasota County Ordinance 2007-087							
Bobby Jones Clubhouse Replacement	-	500,000	500,000	500,000	-	-	-
Lido Beach Pavilion Improvements	-	-	-	-	-	250,000	1,000,000
Arlington Park Facility Improvements	-	-	-	-	-	1,000,000	1,000,000
Parks & Recreation Facilities Upgrades	125,000	150,000	150,000	175,000	175,000	200,000	200,000
City Wide Traffic Calming	125,000	125,000	150,000	175,000	200,000	225,000	250,000
Burns Square Improvements	-	-	-	-	-	-	-
City-wide Wayfinding System	-	-	-	-	-	-	-
Street Reconstruction	1,400,000	1,450,000	1,500,000	1,575,000	1,675,000	1,800,000	1,775,000
Coon Key Utility Line Undergrounding	-	-	-	-	500,000	-	-
Bicycle Network Improvements	-	-	-	-	400,000	-	-
Sidewalk Program	150,000	150,000	175,000	200,000	225,000	275,000	300,000
Multi-Use Recreational Trails	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Landscape and Streetscape Improvements	110,000	120,000	135,000	150,000	165,000	180,000	200,000
Green Canopy Program	110,000	120,000	135,000	150,000	165,000	180,000	200,000
Indian Beach Stormwater Program	-	-	-	-	-	-	500,000
Indian Beach Park - Shore Stabilization	-	-	-	-	-	-	-
Whitaker Bayou Greenway Park	-	-	-	-	-	-	-
Neighborhood Action Strategies	300,000	325,000	350,000	350,000	350,000	350,000	350,000
Affordable Housing (Housing Authority)	1,000,000	1,000,000	1,000,000	420,000	-	-	-
City Hall & Annex Buildings	-	-	-	650,000	628,000	-	-
Public Works Facility	402,000	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-
Police Vehicle Replacements	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Payne Park - Principal & Interest	919,945	919,945	919,945	919,945	919,945	919,945	919,945
R.L. Taylor - Principal & Interest	1,016,580	1,016,580	1,016,580	1,016,580	1,016,580	1,016,580	1,016,580
12th St Widening -Debt Capacity	1,219,825	1,219,825	1,219,825	1,219,825	1,219,825	1,219,825	1,219,825
Total Expenditures	8,228,350	8,446,350	8,601,350	8,851,350	8,989,350	8,966,350	10,281,350

2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Projected	2025-26 Projected	2011-26 Total
\$ 10,146,350	\$ 10,406,350	\$ 9,701,350	\$ 9,496,350	\$ 10,716,350	\$ 11,116,350	\$ 12,976,216	\$ 3,244,054	\$ 3,244,054	\$ 143,411,874
-	-	-	-	-	-	-	-	-	1,500,000
-	-	-	-	-	-	-	-	-	1,250,000
1,500,000	-	-	-	-	-	-	-	-	3,500,000
225,000	225,000	225,000	250,000	250,000	250,000	275,000	-	-	2,875,000
275,000	300,000	325,000	350,000	375,000	375,000	400,000	-	-	3,650,000
-	800,000	-	-	-	-	-	-	-	800,000
-	-	1,950,000	-	-	-	-	-	-	1,950,000
1,875,000	2,000,000	2,150,000	2,300,000	2,450,000	2,550,000	2,700,000	-	-	27,200,000
-	-	-	-	-	-	-	-	-	500,000
-	-	-	-	-	-	-	-	-	400,000
325,000	375,000	400,000	425,000	450,000	450,000	475,000	-	-	4,375,000
-	-	-	-	-	-	-	-	-	5,250,000
220,000	250,000	260,000	270,000	280,000	280,000	280,000	-	-	2,900,000
220,000	250,000	260,000	270,000	280,000	280,000	280,000	-	-	2,900,000
500,000	-	-	-	-	-	-	-	-	1,000,000
-	-	-	-	-	-	-	-	-	-
900,000	2,100,000	-	-	-	-	-	-	-	3,000,000
350,000	350,000	375,000	375,000	375,000	375,000	400,000	-	-	4,975,000
-	-	-	-	-	-	-	-	-	3,420,000
-	-	-	-	-	-	-	-	-	1,278,000
-	-	-	-	-	-	-	-	-	402,000
-	-	-	1,500,000	2,500,000	2,800,000	4,410,116	-	-	11,210,116
600,000	600,000	600,000	600,000	600,000	600,000	600,000	-	-	8,400,000
919,945	919,945	919,945	919,945	919,945	919,945	919,970	-	-	12,879,255
1,016,580	1,016,580	1,016,580	1,016,580	1,016,580	1,016,580	1,016,280	-	-	14,231,820
1,219,825	1,219,825	1,219,825	1,219,825	1,219,825	1,219,825	1,219,850	-	-	17,077,575
10,146,350	10,406,350	9,701,350	9,496,350	10,716,350	11,116,350	12,976,216	-	-	136,923,766

Penny Sales Tax Fund Phase 3

(Continued)	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget
Expenditures Changes (page 1 of 2)							
Bobby Jones Golf Club (Renamed)	-	(350,000)	(500,000)	500,000	-	-	-
Lido Beach Pavilion Improvements	-	-	-	-	-	-	-
Arlington Park Facility Improvements	-	500,000	500,000	46,000	20,000	(1,000,000)	-
Parks & Recreation Facilities Upgrades	550,000	-	-	-	70,000	243,961	151,000
Burns Square Improvements(Tfrd to Stormwater)	-	-	-	-	-	-	-
City Wide Traffic Calming	(125,000)	(125,000)	(150,000)	(175,000)	(200,000)	(175,000)	(150,000)
City-wide Wayfinding System	650,000	-	-	-	-	(150,000)	-
Street Reconstruction	(1,400,000)	(250,000)	(1,360,000)	(375,000)	(475,000)	(1,463,654)	(625,000)
Coon Key Utility Line Undergrounding	-	-	-	-	(500,000)	-	-
Bicycle Network Improvements	-	-	-	-	-	(200,000)	(200,000)
Sidewalk Program	-	(5,000)	(55,000)	(25,000)	(250,000)	(425,000)	(150,000)
Multi-Use Recreational Trails	(750,000)	(750,000)	(750,000)	(750,000)	(846,000)	(432,000)	-
Landscape and Streetscape Improvements	(85,000)	(20,000)	(105,000)	(100,000)	(115,000)	(130,000)	-
Green Canopy Program	(110,000)	(120,000)	(135,000)	(100,000)	(214,000)	(115,000)	(150,000)
Indian Beach Stormwater Program	-	-	-	-	-	-	(500,000)
Indian Beach Park - Shore Stabilization	-	-	-	-	5,681	-	-
Whitaker Bayou Greenway Park	-	-	-	-	-	-	-
Shade Avenue Complete Street	-	-	-	-	-	-	-
Neighborhood Action Strategies	(100,000)	(385,000)	(400,000)	(300,000)	(345,000)	(300,000)	(300,000)
City Hall & Annex Buildings	-	-	-	(650,000)	(628,000)	-	525,000
Public Works Facility	(402,000)	-	-	-	-	-	-
Reserve for Future Projects	-	-	-	-	-	-	-
Police Vehicle Replacements	-	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	-
Payne Park - Principal & Interest	(524,117)	(519,549)	(516,353)	(503,139)	(499,490)	(494,470)	(490,448)
R.L. Taylor - Principal & Interest	(224,925)	(215,789)	(209,397)	(183,719)	(175,671)	(165,633)	(157,588)
Mobility Improvements (formerly 12th St Widening)-Debt Cap	(1,219,825)	(1,219,825)	(1,219,825)	(1,219,825)	(1,219,825)	(1,219,825)	(1,219,825)
Master Downtown Greenspace Plan	50,000	15,000	-	(54,668)	-	-	-
1st & 41, Main & 41, Ringling & 41	50,000	-	-	-	-	-	-
1st Street - US41 to Pineapple	-	35,000	50,000	50,000	-	(61,346)	-
US 41 and Myrtle Roundabout	-	-	100,000	-	(98,950)	-	-
Payne Park	1,000,000	300,000	200,000	296,234	191,435	-	160,000
Police Radios	-	150,000	150,000	150,000	150,000	150,000	-
Street Tree Planting	10,000	-	10,000	15,000	4,000	15,000	100,000
ATMS Project	-	125,000	-	-	-	-	-
Bay Point Neighborhood Lighting Replacement	-	60,000	-	-	(5,681)	-	-
Ringling/Orange Roundabout	-	-	100,000	192,880	150,000	-	400,000
O'Leary's Shoreline Protection	-	-	125,000	-	-	-	150,000
Whitaker Gateway Park Seawall	-	-	125,000	-	(108,037)	-	-
Boardwalk Improvements at Van Wezel	-	-	180,000	-	(18,190)	(532)	-
Decks Behind Van Wezel	-	-	180,000	-	-	(10,848)	-
Soil Erosion at Van Wezel	-	-	150,000	-	-	(130,656)	-
Bayshore Protection/Seawall Reconstruction	-	-	300,000	-	-	-	-
Hart's Landing Renovation	-	-	-	-	275,000	(86,148)	-
Payne Park and Municipal Auditorium	-	-	-	-	-	-	-
Main Street Improvements - Roundabout	-	-	-	54,668	-	-	-
Bird Key Sidewalk	-	-	-	-	200,000	-	-
Myrtle Street - Osprey to US 41	-	-	-	-	-	-	-
Martin Luther King Jr Way-Streetscape Improvements	-	-	-	-	140,000	-	-
Bayfront Comm. Center/Municipal Aud. Reconstruction	-	-	-	-	99,028	35,000	74,000
Payne Park Auditorium Reconstruction	-	-	-	-	209,027	50,000	170,000
Robert L. Taylor Community Complex & Athletic Field	-	-	-	-	-	624,691	-
Median Design-Coon Key to Washington Blvd.	-	-	-	-	96,000	432,000	-
10th and US41 Mobility Project and roundabout	-	-	-	-	750,000	-	-
14th and US41 Mobility Project and roundabout	-	-	843,000	-	750,000	-	-
Roundabout at Ringling Blvd. and Pine Place	-	-	-	-	-	400,000	(400,000)
Upgrade all City-wide Connections to 10GB	-	-	-	-	-	300,000	-
Wireless Access Points - City-wide	-	-	-	-	-	140,000	100,000
Server Upgrades	-	-	-	-	-	100,000	-
IT Storage Expansion	-	-	-	-	-	100,000	-
City IT Backup and Disaster Plan System	-	-	-	-	-	150,000	-
IT Enterprise Fiber Infrastructure Build-Out	-	-	-	-	-	-	-
TELCO and IT Cabling	-	-	-	-	-	-	500,000
City Hall Data Center	-	-	-	-	-	-	700,000
Fiber Cabling for City Facilities	-	-	-	-	-	-	350,000
Seawall Rehab/Reconstruction Program	-	-	-	-	-	-	50,000
Whitaker Gateway Park	-	-	-	-	-	-	195,000

Penny Sales Tax Fund Phase 3

(Continued)	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget
Expenditures Changes (page 2 of 2)							
Stormwater	-	-	-	-	-	-	170,000
City-wide On Premise Phone System	-	-	-	-	-	-	-
Nexus Expansion	-	-	-	-	-	-	100,000
City IT Backup Expansion	-	-	-	-	-	-	100,000
Redesign & Recode City Public Website	-	-	-	-	-	-	200,000
Security Information and Event Mgmt (SIEM)	-	-	-	-	-	-	150,000
Active Directory Audit & Optimization	-	-	-	-	-	-	75,000
City App	-	-	-	-	-	150,000	-
Saprito Pier	-	-	-	-	-	-	150,000
10th St./Centennial Park Docking Piers	-	-	-	-	-	-	212,000
North Water Tower Park Lighting	-	-	-	-	-	-	-
Ringling Blvd. Railroad Crossing	-	-	-	-	-	-	50,000
O'Leary's Living Seawall	-	-	-	-	-	200,000	-
G-WIZ Building	-	-	-	-	-	300,000	(300,000)
Pagoda Building	-	-	-	-	-	-	-
Osprey Ave. Resurfacing, Phase I	-	-	-	-	-	425,000	-
Osprey Ave. Resurfacing, Phase 2	-	-	-	-	-	825,000	-
US 41 and Fruitville Road Roundabout	-	-	-	-	-	-	-
Municipal Auditorium Historic Preservation	-	-	-	-	-	279,000	-
Bayfront Comm. Center Historical Preservation	-	-	-	-	-	-	-
Neighborhood Lighting Improvement Projects	-	-	-	-	-	-	-
Bridge Replacement & Rehabilitation Program	-	-	-	-	-	-	-
Intersection Improvements-ADA Ramps & Ped. Signals	-	-	-	-	-	-	350,000
Traffic Signal Rebuilds	-	-	-	-	-	-	-
IT Asset Management Suite	-	-	-	-	-	-	75,000
Fiber Optic cable to BJGC	-	-	-	-	-	-	-
Hyper-convergence solution for 2nd site	-	-	-	-	-	-	-
Public Works Complex Rehab	-	-	-	-	-	-	-
1000 & 1001 Blvd. of the Arts Shoreline	-	-	-	-	-	-	-
Federal Building Air Cooled Chiller Replacement	-	-	-	-	-	-	-
Fiber & Copper Cabling for City Facilities	-	-	-	-	-	-	-
Municipal Auditorium Barrel Roof Reconstruction	-	-	-	-	-	-	-
US 41 & Main St. & US 41 & Ringling Blvd. Roundabouts and	-	-	-	-	-	-	-
US 41 & Gulfstream Roundabout	-	-	-	-	-	-	-
Pelican Drive & Lime Avenue	-	-	-	-	-	-	-
Intersection Lighting FDOT Requirements	-	-	-	-	-	-	-
Update the City's Core Network	-	-	-	-	-	-	-
The Bay Park	-	-	-	-	-	-	-
Sarasota Motion Transit Circulation Impr.	-	-	-	-	-	-	-
Federal Bldg. Mechanical Upgrade	-	-	-	-	-	-	-
Galilee/Woodlawn Cemetery Improvements	-	-	-	-	-	-	-
Lemon Ave. Streetscape	-	-	-	-	-	-	-
Security Impr.-City Hall Commission Chambers	-	-	-	-	-	-	-
Upgrade of School Zone Indicators City Wide	-	-	-	-	-	-	-
10th Street Streetscape	-	-	-	-	-	-	-
Blvd. of Arts Streetscape	-	-	-	-	-	-	-
North Sarasota Legacy Trail	-	-	-	-	-	-	-
St. Armands Circle Streetscape	-	-	-	-	-	-	-
Palm Ave. Parking Garage Restoration	-	-	-	-	-	-	-
Mobile Device Management Solution	-	-	-	-	-	-	-
10th St. & Blvd. of the Arts Complete Streets	-	-	-	-	-	-	-
Legacy Trail Network	-	-	-	-	-	-	-
Smart City Initiative	-	-	-	-	-	-	-
Ken Thompson Shoreline Stabilization	-	-	-	-	-	-	-
On Premises Hyper Converged Infrastructure (HCI)	-	-	-	-	-	-	-
Serena Street Pedestrian Connections	-	-	-	-	-	-	-
Fruitville Road Improvements	-	-	-	-	-	-	-
Alley Beautification	-	-	-	-	-	-	-
Move to Government Cloud	-	-	-	-	-	-	-
Disk Target Replacement	-	-	-	-	-	-	-
Fiber Buildout for City Fiber Ring 2.0	-	-	-	-	-	-	-
Replace Firewall Cluster	-	-	-	-	-	-	-
Health Center Roof Replacement	-	-	-	-	-	-	-
City Hall Generator Overhaul	-	-	-	-	-	-	-
Total Changes	(2,630,867)	(2,925,163)	(2,537,575)	(3,281,569)	(2,738,673)	(1,790,460)	614,139
Revised Budget	\$ 5,597,483	\$ 5,521,187	\$ 6,063,775	\$ 5,569,781	\$ 6,250,677	\$ 7,175,890	\$ 10,895,489

2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Projected	2025-26 Projected	2011-26 Total
50,000	75,000	-	488,673	-	(325,000)	-	-	-	458,673
-	500,000	-	-	-	(1,168)	-	-	-	498,832
-	-	-	-	(3,600)	-	-	-	-	96,400
-	-	-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	-	-	200,000
(359)	-	-	-	-	-	-	-	-	149,641
-	-	-	-	(436)	-	-	-	-	74,564
(899)	-	-	-	-	-	-	-	-	149,101
-	500,000	500,000	512,114	-	-	-	-	-	1,662,114
-	-	-	-	-	-	-	-	-	212,000
-	-	500,000	(249,920)	-	-	-	-	-	250,080
-	-	-	-	-	-	-	-	-	50,000
-	(20,349)	-	-	-	-	-	-	-	179,651
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	425,000
-	-	-	-	-	-	-	-	-	825,000
-	107,900	-	-	-	-	-	-	-	107,900
-	(11,829)	-	-	-	-	-	-	-	267,171
-	217,000	-	(217,000)	-	-	-	-	-	-
292,000	991,000	1,197,000	1,049,920	-	-	100,000	-	-	3,629,920
-	163,734	300,000	(370,000)	1,000,000	-	-	-	-	1,093,734
-	-	-	-	139,061	-	-	-	-	489,061
-	210,000	210,000	310,000	310,000	400,000	-	-	-	1,440,000
(5)	-	-	-	-	-	-	-	-	74,995
250,000	-	-	-	(85,677)	-	-	-	-	164,323
249,998	-	-	-	-	-	-	-	-	249,998
200,000	-	-	-	-	-	-	-	-	200,000
101,000	(101,000)	-	-	-	-	-	-	-	-
87,000	(87,000)	-	-	-	-	-	-	-	-
-	-	-	300,000	-	-	-	-	-	300,000
-	-	-	-	-	1,240,927	-	-	-	1,240,927
-	-	-	-	-	-	-	1,500,000	1,500,000	3,000,000
-	-	-	750,000	-	-	-	-	-	750,000
-	175,000	250,000	(423,673)	-	-	-	-	-	1,327
-	100,000	-	100,000	(39,061)	-	-	-	-	160,939
-	160,000	-	-	-	300,000	300,000	-	-	760,000
-	-	300,000	1,000,000	627,000	-	-	-	-	1,927,000
-	-	-	-	-	-	750,000	-	-	750,000
-	-	-	130,000	555,000	-	-	-	-	685,000
-	86,012	-	-	-	-	-	-	-	86,012
-	90,000	-	-	-	-	-	-	-	90,000
-	-	326,000	(31,723)	-	-	-	-	-	294,277
-	-	-	-	175,000	175,000	175,000	-	-	525,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	700,000	-	-	-	-	700,000
-	-	-	-	252,000	67,000	454,000	221,000	221,000	1,215,000
-	-	-	80,000	-	-	-	-	-	80,000
-	-	-	-	-	3,120,000	-	615,000	615,000	4,350,000
-	-	-	-	-	-	1,485,000	590,000	590,000	2,665,000
-	-	-	-	-	1,590,000	-	-	-	1,590,000
-	-	-	-	-	375,000	-	-	-	375,000
-	-	-	-	-	200,000	-	-	-	200,000
-	-	-	-	-	116,000	-	-	-	116,000
-	-	-	-	-	-	200,000	-	-	200,000
-	-	-	-	-	-	100,000	-	-	100,000
-	-	-	-	-	-	300,000	-	-	300,000
-	-	-	-	-	-	300,000	-	-	300,000
-	-	-	-	-	-	150,000	-	-	150,000
-	-	-	-	-	-	100,000	-	-	100,000
-	-	-	-	-	-	260,000	-	-	260,000
-	-	-	-	-	-	280,000	-	-	280,000
(1,433,786)	(1,433,108)	446,425	(249,595)	(1,452,662)	3,760,002	1,037,658	4,368,364	4,368,364	(5,878,506)
\$ 8,712,564	\$ 8,973,242	\$ 10,147,775	\$ 9,246,755	\$ 9,263,688	\$ 14,876,352	\$ 14,013,874	\$ 4,368,364	\$ 4,368,364	\$ 131,045,260

Penny Sales Tax Fund Phase 3

(Continued)	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget
Revenues							
Penny Sales Tax	\$ 5,050,000	\$ 5,253,000	\$ 5,547,150	\$ 5,967,000	\$ 6,400,000	\$ 7,762,500	\$ 7,930,095
Miscellaneous	10,000	30,000	60,000	222,880	31,500	100,000	105,000
TOTAL REVENUES	5,060,000	5,283,000	5,607,150	6,189,880	6,431,500	7,862,500	8,035,095

Expenditures as Amended from Original Sarasota County Ordinance 2007-087 (page 1 of 2)

Bobby Jones Golf Club	-	150,000	-	1,000,000	-	-	-
Lido Beach Pavilion Improvements	-	-	-	-	-	250,000	1,000,000
Arlington Park Facility Improvements	-	500,000	500,000	46,000	20,000	-	1,000,000
Parks & Recreation Facilities Upgrades	675,000	150,000	150,000	175,000	245,000	443,961	351,000
City Wide Traffic Calming	-	-	-	-	-	50,000	100,000
City-wide Wayfinding System	650,000	-	-	-	-	(150,000)	-
Street Reconstruction	-	1,200,000	140,000	1,200,000	1,200,000	336,346	1,150,000
Bicycle Network Improvements	-	-	-	-	400,000	(200,000)	(200,000)
Sidewalk Program	150,000	145,000	120,000	175,000	(25,000)	(150,000)	150,000
Multi-Use Recreational Trails	-	-	-	-	(96,000)	318,000	750,000
Landscape and Streetscape Improvements	25,000	100,000	30,000	50,000	50,000	50,000	200,000
Green Canopy Program	-	-	-	50,000	(49,000)	65,000	50,000
Indian Beach Park - Shore Stabilization	-	-	-	-	5,681	-	-
Shade Avenue Complete Street	-	-	-	-	-	-	-
Neighborhood Improvements	200,000	(60,000)	(50,000)	50,000	5,000	50,000	50,000
Affordable Housing (Housing Authority)	1,000,000	1,000,000	1,000,000	420,000	-	-	-
City Hall & Annex Buildings	-	-	-	-	-	-	525,000
Police Vehicle Replacements	600,000	450,000	450,000	450,000	450,000	450,000	600,000
Payne Park - Principal & Interest	395,828	400,396	403,592	416,806	420,455	425,475	429,497
R.L. Taylor - Principal & Interest	791,655	800,791	807,183	832,861	840,909	850,947	858,992
Master Downtown Greenspace Plan	50,000	15,000	-	(54,668)	-	-	-
1st & 41, Main & 41, Ringling & 41	50,000	-	-	-	-	-	-
1st Street - US 41 to Pineapple	-	35,000	50,000	50,000	-	(61,346)	-
US 41 and Myrtle Roundabout	-	-	100,000	-	(98,950)	-	-
Payne Park	1,000,000	300,000	200,000	296,234	191,435	-	160,000
Police Radios	-	150,000	150,000	150,000	150,000	150,000	-
Street Tree Planting	10,000	-	10,000	15,000	4,000	15,000	100,000
ATMS Project	-	125,000	-	-	-	-	-
Bay Point Neighborhood Lighting Replacement	-	60,000	-	-	(5,681)	-	-
Ringling/Orange Roundabout and Mobility Project	-	-	100,000	192,880	150,000	-	400,000
O'Leary's Shoreline Protection	-	-	125,000	-	-	-	150,000
Whitaker Gateway Park Seawall	-	-	125,000	-	(108,037)	-	-
Boardwalk Improvements at Van Wezel	-	-	180,000	-	(18,190)	(532)	-
Decks Behind Van Wezel	-	-	180,000	-	-	(10,848)	-
Soil Erosion at Van Wezel	-	-	150,000	-	-	(130,656)	-
Bayshore Protection/Seawall Reconstruction	-	-	300,000	-	-	-	-
Hart's Landing Renovation	-	-	-	-	275,000	(86,148)	-
Main Street Improvements - Roundabout	-	-	-	54,668	-	-	-
Bird Key Sidewalk	-	-	-	-	200,000	-	-
Martin Luther King Way Jr. - Streetscape Improvements	-	-	-	-	140,000	-	-
Bayfront Comm. Center/Municipal Aud. Reconstruction	-	-	-	-	99,028	35,000	74,000
Payne Park Auditorium Reconstruction	-	-	-	-	209,027	50,000	170,000
Robert L. Taylor Community Complex & Athletic Field	-	-	-	-	-	624,691	-
Median Design-Coon Key to Washington Blvd.	-	-	-	-	96,000	432,000	-
10th and US41 Roundabout and Mobility Project	-	-	-	-	750,000	-	-
14th and US41 Roundabout and Mobility Project	-	-	843,000	-	750,000	-	-
Roundabout at Ringling Blvd. and Pine Place	-	-	-	-	-	400,000	(400,000)
Upgrade all City-wide Connections to 10GB	-	-	-	-	-	300,000	-
Wireless Access Points - City-wide	-	-	-	-	-	140,000	100,000
Server Upgrades	-	-	-	-	-	100,000	-
IT Storage Expansion	-	-	-	-	-	100,000	-
City IT Backup and Disaster Plan System	-	-	-	-	-	150,000	-
IT Enterprise Fiber Infrastructure Build-Out	-	-	-	-	-	-	-
TELCO and IT Cabling	-	-	-	-	-	-	500,000
City Hall Data Center	-	-	-	-	-	-	700,000
Fiber Cabling for City Facilities	-	-	-	-	-	-	350,000
Seawall Rehab/Reconstruction Program	-	-	-	-	-	-	50,000
Whitaker Gateway Park	-	-	-	-	-	-	195,000

Penny Sales Tax Fund Phase 3

(Continued)	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget
Expenditures as Amended from Original Sarasota County Ordinance 2007-087 (page 2 of 2)							
Stormwater	-	-	-	-	-	-	170,000
City-wide on Premise Phone System	-	-	-	-	-	-	-
Nexus Expansion	-	-	-	-	-	-	100,000
City IT Backup Expansion	-	-	-	-	-	-	100,000
Redesign & Recode City Public Website	-	-	-	-	-	-	200,000
Security Information and Event Mgmt (SIEM)	-	-	-	-	-	-	150,000
Active Directory Audit & Optimization	-	-	-	-	-	-	75,000
City App	-	-	-	-	-	150,000	-
Saprito Pier	-	-	-	-	-	-	150,000
10th St./Centennial Park Docking Piers	-	-	-	-	-	-	212,000
North Water Tower Park Lighting	-	-	-	-	-	-	-
Ringling Blvd. Railroad Crossing	-	-	-	-	-	-	50,000
O'Leary's Living Seawall	-	-	-	-	-	200,000	-
Osprey Ave. Resurfacing, Phase I	-	-	-	-	-	425,000	-
Osprey Ave. Resurfacing, Phase 2	-	-	-	-	-	825,000	-
US 41 and Fruitville Road Roundabout and Mobility Project	-	-	-	-	-	-	-
Municipal Auditorium Historic Preservation	-	-	-	-	-	279,000	-
Neighborhood Lighting Improvements	-	-	-	-	-	-	-
Bridge Replacement & Rehabilitation Program	-	-	-	-	-	-	-
Intersection Improvements-ADA Ramps & Ped. Signals	-	-	-	-	-	-	350,000
Traffic Signal Rebuilds	-	-	-	-	-	-	-
IT Asset Management Suite	-	-	-	-	-	-	75,000
Fiber Optic Cabling to BJGC	-	-	-	-	-	-	-
Hyper-convergence solution for 2nd site	-	-	-	-	-	-	-
Public Works Complex Rehab	-	-	-	-	-	-	-
Fiber & Copper Cabling for City Facilities	-	-	-	-	-	-	-
Municipal Auditorium Barrel Roof Reconstruction	-	-	-	-	-	-	-
US 41 & Main St. & US 41 & Ringling Blvd. Roundabouts & M	-	-	-	-	-	-	-
US 41 & Gulfstream Roundabout	-	-	-	-	-	-	-
Pelican Drive & Lime Avenue	-	-	-	-	-	-	-
Intersection Lighting FDOT Requirements	-	-	-	-	-	-	-
Update the City's Core Network	-	-	-	-	-	-	-
The Bay Park	-	-	-	-	-	-	-
Sarasota Motion Transit Circulation Impr.	-	-	-	-	-	-	-
Federal Bldg. Mechanical Upgrade	-	-	-	-	-	-	-
Galilee/Woodlawn Cemetery Improvements	-	-	-	-	-	-	-
Lemon Ave. Streetscape	-	-	-	-	-	-	-
Security Impr. - City Hall Commission Chambers	-	-	-	-	-	-	-
Upgrade of School Zone Indicators City Wide	-	-	-	-	-	-	-
St. Armands Circle Streetscape	-	-	-	-	-	-	-
Palm Ave. Parking Garage Restoration	-	-	-	-	-	-	-
Mobile Device Management Solution	-	-	-	-	-	-	-
10th St. & Blvd. of the Arts Complete Street	-	-	-	-	-	-	-
Legacy Trail Network	-	-	-	-	-	-	-
Smart City Initiative	-	-	-	-	-	-	-
Ken Thompson Shoreline Stabilization	-	-	-	-	-	-	-
On Premises hyper Converged Infrastructure (HCI)	-	-	-	-	-	-	-
Serena Street Pedestrian Connections	-	-	-	-	-	-	-
Fruitville Road Improvements	-	-	-	-	-	-	-
Alley Beautification	-	-	-	-	-	-	-
Move to Government Cloud	-	-	-	-	-	-	-
Disk Target Replacement	-	-	-	-	-	-	-
Fiber Buildout for City Fiber Ring 2.0	-	-	-	-	-	-	-
Replace Firewall Cluster	-	-	-	-	-	-	-
Health Center Roof Replacement	-	-	-	-	-	-	-
City Hall Generator Overhaul	-	-	-	-	-	-	-
Total Expenditures	5,597,483	5,521,187	6,063,775	5,569,781	6,250,677	6,875,890	11,195,489
Revenues over(under)	(537,483)	(238,187)	(456,625)	620,099	180,823	986,610	(3,160,394)
Beginning Fund Balance	419,631	202,069	1,755,952	1,618,807	3,753,678	1,895,626	4,590,478
Ending Fund Balance	\$ (117,852)	\$ (36,118)	\$ 1,299,327	\$ 2,238,906	\$ 3,934,501	\$ 2,882,236	\$ 1,430,084

2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Projected	2025-26 Projected	2011-26 Total
50,000	75,000	-	488,673	-	(325,000)	-	-	-	458,673
-	500,000	-	-	-	(1,168)	-	-	-	498,832
-	-	-	-	(3,600)	-	-	-	-	96,400
-	-	-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	-	-	200,000
(359)	-	-	-	-	-	-	-	-	149,641
-	-	-	-	(436)	-	-	-	-	74,564
(899)	-	-	-	-	-	-	-	-	149,101
-	500,000	500,000	512,114	-	-	-	-	-	1,662,114
-	-	-	-	-	-	-	-	-	212,000
-	-	500,000	(249,920)	-	-	-	-	-	250,080
-	-	-	-	-	-	-	-	-	50,000
-	(20,349)	-	-	-	-	-	-	-	179,651
-	-	-	-	-	-	-	-	-	425,000
-	-	-	-	-	-	-	-	-	825,000
-	107,900	-	-	-	-	-	-	-	107,900
-	(11,829)	-	-	-	-	-	-	-	267,171
292,000	991,000	1,197,000	1,049,920	-	-	100,000	-	-	3,629,920
-	163,734	300,000	(370,000)	1,000,000	-	-	-	-	1,093,734
-	-	-	-	139,061	-	-	-	-	489,061
-	210,000	210,000	310,000	310,000	400,000	-	-	-	1,440,000
(5)	-	-	-	-	-	-	-	-	74,995
250,000	-	-	-	(85,677)	-	-	-	-	164,323
249,998	-	-	-	-	-	-	-	-	249,998
200,000	-	-	-	-	-	-	-	-	200,000
-	-	-	300,000	-	-	-	-	-	300,000
-	-	-	-	-	1,240,927	-	-	-	1,240,927
-	-	-	-	-	-	-	1,500,000	1,500,000	3,000,000
-	-	-	750,000	-	-	-	-	-	750,000
-	175,000	250,000	(423,673)	-	-	-	-	-	1,327
-	100,000	-	100,000	(39,061)	-	-	-	-	160,939
-	160,000	-	-	-	300,000	300,000	-	-	760,000
-	-	300,000	1,000,000	627,000	-	-	-	-	1,927,000
-	-	-	-	-	-	750,000	-	-	750,000
-	-	-	130,000	555,000	-	-	-	-	685,000
-	86,012	-	-	-	-	-	-	-	86,012
-	90,000	-	-	-	-	-	-	-	90,000
-	-	326,000	(31,723)	-	-	-	-	-	294,277
-	-	-	-	175,000	175,000	175,000	-	-	525,000
-	-	-	-	700,000	-	-	-	-	700,000
-	-	-	-	252,000	67,000	454,000	221,000	221,000	1,215,000
-	-	-	80,000	-	-	-	-	-	80,000
-	-	-	-	-	3,120,000	-	615,000	615,000	4,350,000
-	-	-	-	-	-	1,485,000	590,000	590,000	2,665,000
-	-	-	-	-	1,590,000	-	-	-	1,590,000
-	-	-	-	-	375,000	-	-	-	375,000
-	-	-	-	-	200,000	-	-	-	200,000
-	-	-	-	-	116,000	-	-	-	116,000
-	-	-	-	-	-	200,000	-	-	200,000
-	-	-	-	-	-	100,000	-	-	100,000
-	-	-	-	-	-	300,000	-	-	300,000
-	-	-	-	-	-	300,000	-	-	300,000
-	-	-	-	-	-	150,000	-	-	150,000
-	-	-	-	-	-	100,000	-	-	100,000
-	-	-	-	-	-	260,000	-	-	260,000
-	-	-	-	-	-	280,000	-	-	280,000
8,524,564	8,944,242	10,147,775	9,463,755	9,263,688	14,876,352	14,013,874	4,368,364	4,368,364	131,045,260
(267,265)	(357,051)	(716,032)	(994,789)	(85,603)	(3,834,066)	(1,072,906)	(2,189,865)	(2,189,865)	(14,312,599)
1,612,323	374,034	915,911	1,028,665	(3,313,995)	2,627,197	2,017,588	944,682	944,682	21,387,328
\$ 1,345,058	\$ 16,983	\$ 199,879	\$ 33,876	\$ (3,399,598)	\$ (1,206,869)	\$ 944,682	\$ (1,245,183)	\$ (1,245,183)	\$ 7,074,729

Penny Sales Tax 4 2025-2039 Fund F.1014

Fund Summary

On November 8, 2022, voters approved Sarasota County Ordinance 2022-001 to continue the One-Cent Sales Tax through December 31, 2039, which is referred to as "Phase IV". Sales taxes permit visitors who don't reside in the City to contribute towards the cost of infrastructure that they benefit from, but do not pay property taxes towards. The distribution formula for the tax is authorized by an Interlocal Agreement between Sarasota County, the School Board of Sarasota County, and each municipality within Sarasota County. The School Board receives 25% of the revenues collected and the remaining revenues are allocated annually according to a ratio based on population estimates. Florida Statutes provide that the Local Government Infrastructure Surtax (Penny Sales Tax) can be used to finance, plan, and construct infrastructure, which is defined as any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ -	\$ -	\$ -	\$ -	202,000
Revenues					
Other Taxes	-	9,547,500	9,547,500	9,600,000	12,750,000
Total Revenues	-	9,547,500	9,547,500	9,600,000	12,750,000
Estimated Funds Available	-	9,547,500	9,547,500	9,600,000	12,952,000
Expenditures					
Capital	-	9,398,000	9,398,000	9,398,000	12,292,000
Total Expenditures	-	9,398,000	9,398,000	9,398,000	12,292,000
Projected Ending Balance	\$ -	149,500	\$ 149,500	\$ 202,000	\$ 660,000

Housing - Community Development

Budget Year: 2026

Fund: Special Revenue

Cost Center: - CC.10301 - Housing - Community Development

Purpose

To increase the supply of affordable housing available for purchase or rent by lower income families.

Operations

The Sarasota Office of Housing and Community Development (OHCD) partners with local non-profits to develop affordable housing. This program provides an interest free loan to non-profit organizations for the development of single-family homes and then provides a deep-subsidy second mortgage for the homebuyer to assure an affordable home payment. The funding can be used to rehabilitate housing or for the purpose of converting available land into newly constructed housing for low- to moderate-income housing.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	51,700	-	-	-	-
330000:Intergovernmental Revenue	7,483,387	4,454,365	1,620,747	-	1,620,747
360000:Miscellaneous Revenues	1,841,564	570,700	715,959	-	715,959
390001:Intragovernmental Transfers	195,062	-	-	-	-
Totals	\$ 9,571,713	\$ 5,025,065	\$ 2,336,706	\$ -	\$ 2,336,706
Expense					
500000:Personnel Services	513,539	419,294	409,267	-	409,267
510000:Contractual Services	20,235	48,265	64,039	-	64,039
510100:Non Discretionary Contractual Services	77,329	77,328	77,328	-	77,328
520000:Utilities	981	2,260	1,380	-	1,380
530000:Maintenance and Repairs	27,146	39,970	18,696	-	18,696
540000:Other Supplies and Expenses	7,268	372,023	55,420	-	55,420
550100:Non Discretionary Insurance Claims and Expenses	286	232	350	-	350
600000:Capital Outlay	32,576	2,100	-	-	-
800000:Grants and Aid	4,079,855	4,065,675	1,710,227	-	1,710,227
Totals	\$ 4,759,215	\$ 5,027,147	\$ 2,336,707	\$ -	\$ 2,336,707
Personnel					
Full Time Equivalent Positions	11.00	5.00	3.70	0.00	3.70

HOUSING - COMMUNITY DEVELOPMENT

Housing Community Development Programs

	Budget 2023-24	Budget 2024-25	Budget 2025-26
Community Development Block Grant Program			
Administration	\$ 204,472	\$ 74,690	\$ 75,655
Program Delivery/Underwriting	90,000	15,366	18,730
Housing Partnership	239,191	-	-
Street Construction	-	285,225	-
Parks and Recreation	-	-	286,727
	533,663	375,281	381,112
HOME Investment Partnerships Program			
Administration	275,650	151,643	209,562
Rental Housing Units	3,316,145	373,445	436,680
Housing Partnership	750,000	515,750	480,000
	4,341,795	1,040,838	1,126,242
General Fund Subsidy			
Administration	-	113,916	29,833
	-	113,916	29,833
State Housing Initiative Partnership			
Administration	533,232	648,111	289,926
Administration - Disaster Recovery	154,942	-	-
Rental Development/Tax Credit	750,000	-	250,000
Housing Partnership	1,650,563	1,400,000	114,320
Housing Partnership - Disaster Recovery	1,394,478	-	-
Rehabilitation Program	548,525	876,480	-
Downpayment Assistance	1,000,000	500,000	-
Rental Housing Units	1,000,000	400,000	142,500
	7,031,740	3,824,591	796,746
Neighborhood Stabilization Program 3			
Administration	51,078	58,919	20,255
Program Delivery/Underwriting	5,000	10,661	12,351
	56,078	69,580	32,606
Housing Grand Total	\$ 11,963,276	\$ 5,424,206	\$ 2,366,539
Summary - Administration Costs	1,219,374	1,047,279	625,231
Summary - Program/Project Costs	10,743,902	4,376,927	1,741,308
	\$ 11,963,276	\$ 5,424,206	\$ 2,366,539

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Low to moderate income homeowner rehabs	34	35	16
Home acquired/renovated	13	14	15
Individuals/families placed into private housing	-	6	2
Rental units created	-	10	96
Rental units created	-	10	96
Disaster Recovery - Insurance Deductible Assistance	40	-	-
Disaster Recovery - Acquisition/Renovation	1	2	4
Park Improvements	1	-	1
Street Improvements	1	-	-
Down Payment Assistance	1	2	2

Multi - Modal Trans Impact Fees Fund F.1097

Fund Summary

Effective 10/1/14, the City Commission adopted Ordinance No. 14-5090, creating a Multimodal Transportation Impact Fee and program to be imposed on new development to ensure that the City's transportation system will be adequate to accommodate the vehicular, pedestrian, bicycle, mass transit and other modes of traffic generated by such development. Impact fees collected pursuant to this ordinance shall be used solely for the acquisition, expansion, and development of the public facilities identified in the Capital Improvements Program, the need for which results from and the provision of which will benefit new development paying impact fees.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 4,343,936	\$ 21,414	\$ 5,329,613	\$ 5,329,613	\$ 828,695
Revenues					
Licenses and Permits	1,185,015	600,000	600,000	600,000	600,000
Miscellaneous	399,816	-	-	-	-
Total Revenues	1,584,831	600,000	600,000	600,000	600,000
Estimated Funds Available	5,928,767	621,414	5,929,613	5,929,613	1,428,695
Expenditures					
Personnel	22,872	-	-	-	-
Operating	38,960	24,324	24,324	24,324	25,000
Capital	537,320	156,000	5,076,594	5,076,593	479,000
Total Expenditures	599,152	180,324	5,100,918	5,100,917	504,000
Projected Ending Balance	\$ 5,329,615	\$ 441,090	\$ 828,695	\$ 828,696	\$ 924,695

Projects/Initiatives	
ATMS Project	\$ 100,000
Bicycle Route Improvements	379,000
Total	\$ 479,000

Gas Tax Fund Fund F.1104

Fund Summary

The Gas Tax is authorized by an interlocal agreement between the City of Sarasota and Sarasota County. Effective August 1, 1988, seven cents is levied on every gallon of motor fuel and special fuel sold in Sarasota County. The distribution formula for the allocation of these funds is divided between the County and cities within the County based on the official population figures and shall be adjusted annually on September 1. In accordance with Florida State Statute 336.025, gas tax monies must be used exclusively for transportation expenditures, which are defined as 1)Public transportation operations and maintenance; 2)Roadway and right-of-way maintenance and equipment; 3)Roadway and right-of-way drainage; 4)Street lighting; 5) Traffic signs, traffic engineering, signalization, and pavement marking; 6)Bridge maintenance and operations; and 7)Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 1,016,473	\$ 322,900	\$ 1,062,174	\$ 1,062,174	\$ 366,082
Revenues					
Intergovernmental	70,000	-	-	-	-
Other Taxes	1,671,824	1,700,000	1,700,000	1,682,854	1,690,000
Total Revenues	1,741,824	1,700,000	1,700,000	1,682,854	1,690,000
Estimated Funds Available	2,758,297	2,022,900	2,762,174	2,745,028	2,056,082
Expenditures					
Operating	218,154	275,900	275,900	170,895	720,866
Capital	362,463	563,852	1,084,363	1,084,363	-
Transfers	1,115,507	1,123,688	1,123,688	1,123,688	1,123,688
Total Expenditures	1,696,124	1,963,440	2,483,951	2,378,946	1,844,554
Projected Ending Balance	\$ 1,062,173	\$ 59,460	\$ 278,223	\$ 366,082	\$ 211,528

Budgeted Expenditures for 2025-26	
Various Transportation Equipment and Maintenance Items	\$ 720,866
Transfer to General Fund for Street Sweeping	60,000
Transfer to General Fund for Engineering	25,000
Transfer to General Fund for Transportation	905,506
Transfer to General Fund for Traffic Signal Technician	89,611
Transfer to General Fund for Project Engineering	43,571
Total	\$ 1,844,554

\$0.05 Local Option Fuel Tax Fund Fund F.1116

Fund Summary

The County passed Ordinance No. 2000-029 which enacted a \$0.05 per gallon local option fuel tax effective January 1, 2001, pursuant to Section 336.025(1)(b)3, Florida Statutes. The fuel tax can only be used for Capital Projects that are part of the Capital Improvement Element of an Adopted Comprehensive Plan. The Statute states that "expenditures for the construction of new roads or the reconstruction or resurfacing of existing paved roads shall be deemed to increase capacity and such projects shall be included in the capital improvement element of an adopted comprehensive plan". This fuel tax cannot fund routine maintenance of roads. An interlocal agreement was signed by the City of Sarasota on June 12, 2000 and Sarasota County on June 13, 2000, which sets the allocation formula for the revenue between the Cities and unincorporated Sarasota County based on the ratio of populations. The fuel tax will be passed on to the consumer and will be sent to the Florida Department of Revenue which will in turn distribute the tax to the cities and unincorporated counties.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 2,720,193	\$ 435,358	\$ 3,543,044	\$ 3,543,044	\$ 29,729
Revenues					
Other Taxes	1,040,370	1,060,000	1,060,000	1,036,922	1,050,000
Total Revenues	1,040,370	1,060,000	1,060,000	1,036,922	1,050,000
Estimated Funds Available	3,760,563	1,495,358	4,603,044	4,579,966	1,079,729
Expenditures					
Capital	217,517	1,100,000	4,550,238	4,550,237	300,000
Total Expenditures	217,517	1,100,000	4,550,238	4,550,237	300,000
Projected Ending Balance	\$ 3,543,046	\$ 395,358	\$ 52,806	\$ 29,729	\$ 779,729

Budgeted Projects	
Bridge Replacement	200,000
New Curbs and Gutter Construction	100,000
Total	\$ 300,000

Community Redevelopment Agency Fund F.1111

Fund Summary

The City Commission recognized that there are land areas within the City where development and redevelopment were critical to the growth of the City. Accordingly, the Commission formed the Community Redevelopment Agency, in accordance with Chapter 163 of the Florida Statutes. The creation of the Agency has allowed tax increment financing to implement the provisions of the City's Master Plan to rehabilitate the redevelopment area(s). While the Downtown Community Redevelopment Area sunset in 2017, the Community Redevelopment Trust Fund continues to provide financial assistance for the Newtown Community Redevelopment Area established in 2008, by Resolution 08R-2037. The Fund shall be utilized for the purposes of and in accordance with the Newtown Redevelopment Plan, adopted by Resolution 21R-2985, including any amendments or modifications thereto approved by the City Commission from time to time. The Agency cooperates with the private sector by prioritizing redevelopment that honors the historical legacy of Newtown and invests in strategies to attract long-term, financially sound projects for affordable housing, workforce training and poverty alleviation for its residents.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 3,721,366	\$ 903,680	\$ 4,206,170	\$ 4,206,170	\$ 1,604,301
Revenues					
Ad Valorem Taxes	369,918	486,681	486,681	484,894	627,969
Miscellaneous	399,802	136,828	136,828	281,668	136,828
Total Revenues	769,720	623,509	623,509	766,562	764,797
Estimated Funds Available	4,491,086	1,527,189	4,829,679	4,972,732	2,369,098
Expenditures					
Personnel	1	-	-	-	-
Operating	53,156	168,457	322,763	178,457	288,520
Capital	129,384	250,000	1,934,430	2,349,093	326,151
Grants	48,375	793,500	1,093,530	782,984	1,618,500
Transfers	54,000	30,900	30,900	57,900	30,900
Total Expenditures	284,916	1,242,857	3,381,623	3,368,434	2,264,071
Projected Ending Balance	\$ 4,206,170	\$ 284,332	\$ 1,448,056	\$ 1,604,298	\$ 105,027

COMMUNITY REDEVELOPMENT AGENCY

Community Redevelopment Agency**Revenues and Expenditures - Budget**

	Budget 2024-25	Amended Budget 2024-25	Adopted Budget 2025-26
Revenues			
Ad Valorem Taxes - City	\$ 486,681	\$ 486,681	\$ 627,969
Interfund Transfers from DID	136,828	136,828	136,828
Total Revenues	\$ 623,509	\$ 623,509	\$ 764,797
Expenditures			
Downtown			
Main Street Streetscape	\$ -	\$ 771,871	\$ -
10th Street Streetscape	-	49,331	-
Subtotal Downtown	-	821,202	-
Newtown			
Multi-Modal Trail Newwork Expansion	-	421,000	-
Newtown Sidewalk/Lighting/Landscaping Projects	250,000	1,106,891	-
MLK/Orange Ave. Redevelopment	-	6,337	-
MLK/Commercial Corridor Redevelopment Initiative	400,000	400,000	900,000
Non-Profit Mini Grant Program	100,000	100,000	100,000
Entrepreneurial Start Up Initiative	100,000	100,000	260,000
Cultural Events- In Kind services	68,500	68,500	68,500
Salvation Army	40,000	40,000	40,000
NCRA - Economic Development:	110,000	110,000	127,000
Communication plan activities 40,000			
Holiday Decor 37,000			
NCRA as needed programs 50,000			
Park Improvements	-	-	326,151
Newtown Business Assistance Grant Program	-	300,030	180,000
Homeowner/Title Clearance Program	25,000	50,000	10,000
Homefront Newtown Grant	100,000	129,306	100,000
Dr. MLK Way Modeling/Visualization	-	100,000	100,000
Fredd "Glossie" Atkins Park Improvements	-	-	-
RLT Community Center-Summer Program Funding	-	-	-
Subtotal Newtown	1,193,500	2,932,064	2,211,651
Shared Services			
CRA Legal - City Attorney & Audit Fees	13,150	13,150	13,150
Administrative Costs	30,900	30,900	30,900
CivicServe Allocation	-	-	6,948
Administrative Charges (Cost Allocation IT Charges)	5,307	5,307	1,422
Subtotal Shared Services	49,357	49,357	52,420
Total Expenditures	\$ 1,242,857	\$ 3,802,623	\$ 2,264,071
Revenues over/(under) Expenditures	(619,348)	(3,179,114)	(1,499,274)
BEGINNING BALANCE	903,680	4,206,173	1,604,301
ENDING BALANCE	\$ 284,332	\$ 1,027,059	\$ 105,027

Economic Development Fund F.1115

Fund Summary

In 2017, the City Commission approved the establishment of the Economic Development Trust Fund with revenue provided from the Local Business Tax Receipts by Resolution 17R-2668. This fund is for the purpose of facilitating projects and initiatives that build the economy of the City. These City-wide projects and initiatives, as directed by the City Commission, are focused on the attraction and retention of commercial interests that promote job creation and stability, increase tax revenue, or continued private investments.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 2,634,370	\$ 126,246	\$ 2,404,073	\$ 2,404,073	180,667
Revenues					
Intergovernmental	530,082	-	530,082	530,082	-
Licenses and Permits	928,400	945,000	945,000	945,000	960,000
Other Taxes	41,997	-	-	-	-
Total Revenues	1,500,479	945,000	1,475,082	1,475,082	960,000
Estimated Funds Available	4,134,849	1,071,246	3,879,155	3,879,155	1,140,667
Expenditures					
Personnel	1,296	-	-	-	-
Operating	1,460,906	927,709	2,230,223	2,220,224	1,083,683
Capital	247,359	-	1,463,264	1,463,264	-
Grants	21,215	15,000	15,000	15,000	15,000
Total Expenditures	1,730,776	942,709	3,708,487	3,698,488	1,098,683
Projected Ending Balance	\$ 2,404,073	\$ 128,537	\$ 170,668	\$ 180,667	41,984

Programs/Projects

Programs

Citywide Trolley	\$ 986,734
Legacy Business Recognition	15,000
Cultural Special Events Grant	75,000
Total	\$ 1,076,734

ECONOMIC DEVELOPMENT

Economic Development

Revenues and Expenditures by Program - Budget

	Budget 2024-25	Amended Budget 2024-25	Adopted Budget 2025-26
Revenues			
Local Business Tax Receipts	\$ 945,000	\$ 945,000	\$ 960,000
Trolley Grant Award	-	530,082	-
Misc. Income	-	-	-
Total Revenues	\$ 945,000	\$ 1,475,082	\$ 960,000
Expenditures			
Programs			
Citywide Trolley	\$ 827,709	\$ 1,830,444	\$ 986,734
Water Taxi	-	200,000	-
Gateway Public Art	-	300,000	-
Legacy Business Recognition	15,000	15,000	15,000
Cultural Special Events Grant	-	-	-
Projects			
Economic Development Study	75,000	174,780	75,000
Legacy Trails	-	488,330	-
10th Street/Blvd of the Arts Complete Street	-	75,000	-
Main Street Streetscape Improvements	-	599,934	-
Other			
Administrative Costs (limited to 2% of revenues)	15,000	15,000	11,949
Legal Costs	10,000	10,000	10,000
Total Expenditures	\$ 942,709	\$ 3,708,488	\$ 1,098,683
Revenues over/(under) Expenditures	2,291	(2,233,406)	(138,683)
BEGINNING BALANCE	126,246	2,404,073	180,667
ENDING BALANCE	\$ 128,537	\$ 170,667	\$ 41,984

Tourist Development Tax Fund Fund F.1112

Fund Summary

The electors of Sarasota County approved a referendum to impose a two percent Tourist Development Tax effective November 1, 1988. Subsequently, the Sarasota County Tourist Development Council was formed to recommend uses for the revenues generated from the tax. The Council has recommended that 50% be distributed for shoreline protection, 25% for cultural and fine arts entertainment, and 25% for tourist advertising and promotion. In addition, the Board of County Commissioners of Sarasota County, through the adoption of ordinance no. 96-071, increased the tourist development tax an additional one percent to a total of three percent effective April 1, 1997. It is the City's policy to use its allocation of funds as follows: Beaches - To implement a comprehensive shoreline protection and preservation program for Lido Beach, and; Arts - For the support, stimulation, and growth of existing and new cultural initiatives in the areas of the performing and visual arts at the Van Wezel Performing Arts Hall.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 2,352,674	\$ 275,654	\$ 2,321,671	\$ 2,321,671	-
Revenues					
Intergovernmental	1,362	-	3,715,491	3,715,491	-
Other Taxes	43,913	1,371,000	1,371,000	1,371,000	2,595,000
Total Revenues	45,275	1,371,000	5,086,491	5,086,491	2,595,000
Estimated Funds Available	2,397,949	1,646,654	7,408,162	7,408,162	2,595,000
Expenditures					
Personnel	396	-	-	-	-
Operating	4,622	4,693	4,693	4,693	3,981
Capital	71,259	1,371,000	7,834,359	7,403,469	2,591,019
Total Expenditures	76,277	1,375,693	7,839,052	7,408,162	2,595,000
Projected Ending Balance	\$ 2,321,672	\$ 270,961	(430,890)	\$ -	-

TOURIST DEVELOPMENT TAX FUND

Tourist Development Tax**Funding Allocations from Inception**

Carryover Funds Available	Allocations	Received	Adjustments	Carryover	Balance
1988-90 Fiscal Years	\$ 422,975	\$ 107,641	\$ -	315,334	\$ 315,334
1990-98 Fiscal Years	2,283,685	2,297,162	-	(13,477)	301,857
1997-98 Additional Allocation - 1%	1,100,000	1,100,000	-	-	301,857
1997-98 Additional Allocation - 1%	304,000	-	-	304,000	605,857
1998-99 Fiscal Year, as adjusted	333,226	349,779	-	(16,553)	589,304
1998-99 Additional Allocation - 1%	146,000	-	-	146,000	735,304
1999-00 Fiscal Year, as adjusted	371,302	339,330	-	31,972	767,276
1999-00 Additional Allocation - 1%	1,246,000	-	-	1,246,000	2,013,276
2000-01 Fiscal Year	392,492	634,168	-	(241,676)	1,771,600
2000-01 Fiscal Year	304,000	-	-	304,000	2,075,600
2000-01 Additional Allocation - 1%	146,000	1,696,000	-	(1,550,000)	525,600
2001-02 Fiscal Year	354,713	521,139	-	(166,426)	359,174
2001-02 Additional Allocation - 1%	146,000	-	-	146,000	505,174
2002-03 Fiscal Year	357,805	148,896	-	208,909	714,083
2002-03 Additional Allocation - 1%	146,000	-	-	146,000	860,083
2003-04 Fiscal Year	406,364	-	-	406,364	1,266,447
2003-04 Additional Allocation - 1%	146,000	-	-	146,000	1,412,447
2004-05 Fiscal Year	444,672	-	304,000	140,672	1,553,119
2005-06 Fiscal Year	457,506	416,534	-	40,972	1,594,091
2006-07 Fiscal Year	467,481	149,513	-	317,968	1,912,059
2007-08 Fiscal Year	462,275	81,618	-	380,657	2,292,716
2008-09 Fiscal Year	431,578	1,786,474	-	(1,354,896)	937,820
2009-10 Fiscal Year	401,008	76,274	-	324,734	1,262,554
2010-11 Fiscal Year	406,801	202,524	-	204,277	1,466,831
2011-12 Fiscal Year	468,388	44,382	-	424,006	1,890,837
2012-13 Fiscal Year	482,632	110,113	-	372,519	2,263,356
2013-14 Fiscal Year	563,421	168,482	-	394,939	2,658,295
2014-15 Fiscal Year	624,539	649,110	-	(24,571)	2,633,724
2015-16 Fiscal Year	650,148	142,415	-	507,733	3,141,457
2016-17 Fiscal Year	696,917	127,965	-	568,952	3,710,409
2017-18 Fiscal Year	740,697	132,122	-	608,575	4,318,984
2018-19 Fiscal Year	798,093	3,788,041	-	(2,989,948)	1,329,036
2019-20 Fiscal Year	702,828	79,755	-	623,073	1,952,109
2020-21 Fiscal Year	987,903	182,569	-	805,334	2,757,443
2021-22 Fiscal Year	1,238,004	86,024	-	1,151,980	3,909,423
2022-23 Fiscal Year	1,370,400	79,200	-	1,291,200	5,200,623
2023-24 Fiscal Year	1,338,339	42,614	-	1,295,725	6,496,348
2024-25, Fiscal Year, estimate	1,114,864	1,070,875	-	43,989	5,244,612
2025-26 Fiscal Year, proposed	1,148,310	2,595,000	-	(1,446,690)	5,049,658
	\$ 24,603,366	\$ 19,205,719	\$ 304,000	\$ 5,093,647	

Citizens with Disabilities Fund
Fund F.1108

Fund Summary

In accordance with Sections 33-83 and 33-166 of the City of Sarasota Code, the \$250 fine imposed by Section 33-167 for illegal parking in parking spaces designated for disabled persons shall be accounted for in the following manner: One-third or \$83 is to be deposited into the Parking Management Enterprise Fund to defray expenses incurred in the enforcement of the ordinance pertaining to illegally parked vehicles in parking spaces provided for disabled persons, and; Two-thirds or \$167 is to be deposited into a fund (Citizens with Disabilities Fund) to be used to improve accessibility, opportunities, and public awareness for the City’s physically-impaired community members.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 94,436	\$ 37,470	\$ 66,510	\$ 66,510	\$ 28,304
Revenues					
Fines and Forfeitures	30,863	18,036	18,036	20,000	20,000
Total Revenues	30,863	18,036	18,036	20,000	20,000
Estimated Funds Available	125,299	55,506	84,546	86,510	48,304
Expenditures					
Operating	44,779	40,793	40,793	40,793	42,865
Capital	14,010	-	-	-	-
Total Expenditures	58,789	40,793	40,793	40,793	42,865
Projected Ending Balance	\$ 66,510	\$ 14,713	\$ 43,753	\$ 45,717	\$ 5,439

Expenditure Detail	
Closed Captioning	\$ 40,000
Beach Wheelchair Program	2,865
Total	\$ 42,865

Public Art Fund Fund F.1113

Fund Summary

The Public Art Fund accounts for all revenues and expenditures used to acquire and maintain public art. Many contributions to the City's public art collection come from developers of multi-dwelling, mixed use or commercial development projects within the City that are required to pay into the Public Art Fund or provide public art on the development site. Due to the variability of developer contributions and revenue recognition, expenditures are appropriated from the available fund balance.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 1,523,001	\$ 2,411,056	\$ 3,087,309	\$ 3,087,309	\$ 1,153,725
Revenues					
Miscellaneous	1,647,145	-	-	259,512	50,000
Total Revenues	1,647,145	-	-	259,512	50,000
Estimated Funds Available	3,170,146	2,411,056	3,087,309	3,346,821	1,203,725
Expenditures					
Operating	81,837	1,575,295	1,734,995	1,575,295	728,000
Capital	1,000	-	458,100	403,100	-
Total Expenditures	82,837	1,575,295	2,193,095	1,978,395	728,000
Projected Ending Balance	\$ 3,087,309	\$ 835,761	\$ 894,214	\$ 1,368,426	\$ 475,725

Appropriated Projects & Programs	
Rosemary District	\$ 166,930
Developer Initiatives	740,365
Attainable Housing Public Art	15,000
10th St/US 41 Roundabout Art	107,000
14th St/US 41 Roundabout Art	58,800
Community Art Program	403,000
Fruitville Rd/US 41 Roundabout Art	237,300
Total	\$ 1,728,395

Special Revenue Grant Fund Fund F.1099

Fund Summary

On December 31, 2006, Sarasota County's application was approved for certification as a Facility for Retained Spring Training Franchise by what was formerly known as the Office of Tourism, Trade and Economic Development (OTTED). (In 2011 OTTED became a part of the newly created Department of Economic Opportunity (DEO) and the OTTED name was changed to the Division of Strategic Business Development.) In March 2007, the Florida Department of Revenue agreed to make Pro Sports payments in the amount of \$15 million over the next 30 years or \$41,667 a month. This \$41,667 that the City receives monthly is used to pay debt service on the 2010 Stadium Bonds.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 1,903,254	\$ 1,736	\$ 86,090	\$ 86,090	\$ 58,957
Revenues					
Interfund Transfers	105,402	-	-	-	-
Intergovernmental	2,244,162	515,004	12,702,430	500,004	500,004
Miscellaneous	(134,204)	-	-	-	-
Total Revenues	2,215,360	515,004	12,702,430	500,004	500,004
Estimated Funds Available	4,118,614	516,740	12,788,520	586,094	558,961
Expenditures					
Personnel	171,755	-	190,878	-	-
Operating	324,504	15,000	148,991	-	-
Capital	3,036,261	-	11,862,557	-	-
Transfers	500,004	500,004	500,004	500,004	500,004
Total Expenditures	4,032,524	515,004	12,702,430	500,004	500,004
Projected Ending Balance	\$ 86,090	\$ 1,736	\$ 86,090	\$ 86,090	\$ 58,957

Tree Replacement Fund Fund F.1118

Fund Summary

On June 6, 2016 Resolution 16R-2560 was adopted which amended the schedule of fees and charges applicable to the issuance of tree removal permits and payments required into the Tree Replacement Fund in accordance with Article VII, Regulations of General Applicability: Division 3.1, Tree Protection; Zoning Code (2002 Ed.). According to 16R-2560 payments into the Tree Replacement Fund are to be budgeted in an Urban Forestry line item to be used to fund a City tree inventory and other urban canopy protection programs, subject to any future action of the City Commission to allocate additional funds for affordable housing upgrades.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 886,883	\$ 746,946	\$ 893,017	\$ 893,017	\$ 401,438
Revenues					
Fines and Forfeitures	4,250	-	-	250	500
Licenses and Permits	119,287	60,000	60,000	155,250	150,000
Total Revenues	123,537	60,000	60,000	155,500	150,500
Estimated Funds Available	1,010,420	806,946	953,017	1,048,517	551,938
Expenditures					
Operating	12,001	90,000	90,000	70,000	80,000
Capital	-	575,000	575,000	575,000	-
Transfers	105,402	-	-	-	-
Total Expenditures	117,403	665,000	665,000	645,000	80,000
Projected Ending Balance	\$ 893,017	\$ 141,946	\$ 288,017	\$ 403,517	\$ 471,938

Appropriated Programs	
Neighborhood Canopy	\$ 50,000
Tree Legacy	20,000
Green Canopy and Street Planting	575,000
Total	\$ 645,000

Affordable Housing Trust Fund Fund F.1006

Fund Summary

The City of Sarasota through ordinance 04-4534 created the Affordable Housing Trust Fund to further assist in the provision of affordable housing within the City of Sarasota. All dollars deposited in this fund is restricted to assist in the elimination of substandard housing conditions within the City by construction of new affordable housing or the rehabilitation, preservation, maintenance or repair of existing owner occupied affordable housing stock in the City.

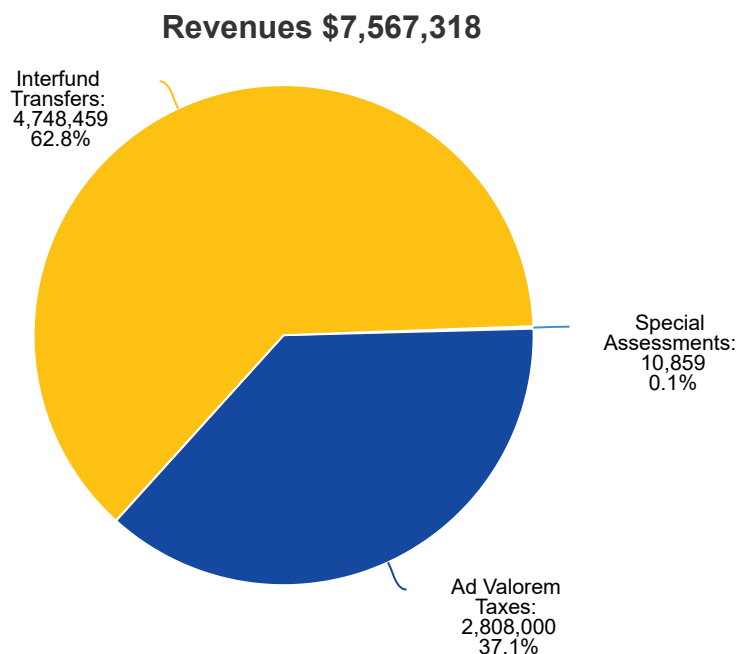
	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 2,827,161	\$ -	\$ (3,048,114)	\$ (3,048,114)	\$ (2,614,451)
Revenues					
Interest Revenue Allocation	142,496	-	-	-	-
Leasehold Revenue	-	-	-	271,562	263,561
Miscellaneous Revenues	1,360,750	-	-	343,074	-
Total Revenues	1,503,246	-	-	614,636	263,561
Estimated Funds Available	4,330,407	-	(3,048,114)	(2,433,478)	(2,350,890)
Expenditures					
Building Insurance (Internal Charges)	-	-	-	35,221	70,442
Building Maintenance	-	-	-	120,661	44,400
Land	7,378,521	-	-	-	-
Misc Repairs and Maintenance	-	-	244,238	-	-
Taxes-Property/Other	-	-	17,092	17,091	59,000
Utility Services	-	-	12,000	8,000	9,000
Total Expenditures	7,378,521	-	273,330	180,973	182,842
Projected Ending Balance	\$ (3,048,114)	\$ -	\$ (3,321,444)	\$ (2,614,451)	\$ (2,533,732)

An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (Dolphin Expressway) running parallel to the ocean. The highway is lined with palm trees and has several cars and a bus visible. To the left of the highway is a rocky shoreline and the ocean. To the right is a green park area and more high-rise buildings. The background is filled with a dense urban skyline under a clear blue sky. The image is framed by a large teal circle, and a teal hexagon is overlaid at the bottom center containing the text.

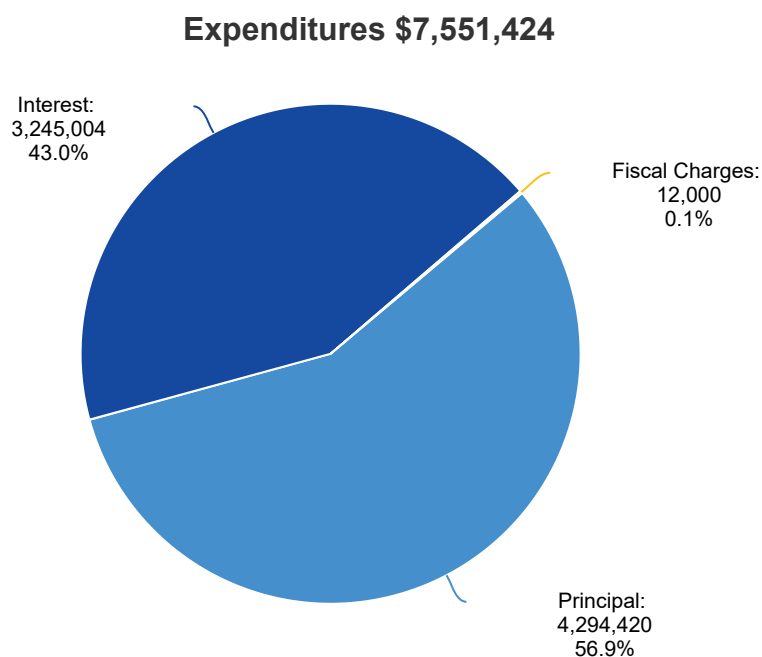
Debt Service Funds



Governmental Debt Service Funds



Revenues of the Governmental Debt Service Funds consist of Ad Valorem Taxes, special assessments, transfers in, and interest income.



Expenditures of the Governmental Debt Service Funds include Interest Payments, Fiscal Charges, and Principal Payments. The above charts displays the relationship of these revenues and expenditures in the Debt Service Funds serviced by Governmental Funds.

General Debt Service Funds Combining Budget Statement

	Self-Funded Debt			Debt Funded from other Sources	
	2015 General Obligation	2016 Golden Gate Streetscape	Glen Oaks Assessment Debt	2022 1 Stop Shop Loan	2020 Sales Tax Refunding
Beginning Fund Balance	\$ 775,956	\$ 262,271	\$ 5,791	\$ 37,652	\$ 641,587
Revenues					
Ad Valorem Taxes	2,540,000	268,000	-	-	-
Interfund Transfers	-	-	-	1,176,405	500,004
Miscellaneous	-	-	-	-	-
Special Assessments	-	-	10,859	-	-
Total Revenue	2,540,000	268,000	10,859	1,176,405	500,004
Estimated Funds Available	3,315,956	530,271	16,650	1,214,057	1,141,591
Expenditures					
Principal	1,675,000	240,000	8,420	960,000	401,000
Interest	857,344	15,545	2,440	213,150	94,475
Fiscal Charges	3,000	3,000	-	-	3,000
Total Expenditures	2,535,344	258,545	10,860	1,173,150	498,475
Ending Fund Balance	\$ 780,612	\$ 271,726	\$ 5,790	\$ 40,907	\$ 643,116

General Debt Service Funds Combining Budget Statement (Continued)

			Totals	
	2023 The Bay Improvements	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 43,233	\$ 1,766,490	\$ 2,653,650	\$ 3,680,824
Revenues				
Ad Valorem Taxes	-	2,808,000	2,808,000	2,816,961
Interfund Transfers	3,072,050	4,748,459	5,203,823	5,182,217
Miscellaneous	-	-	-	78,341
Special Assessments	-	10,859	10,859	7,739
Total Revenue	3,072,050	7,567,318	8,022,682	8,085,258
Estimated Funds Available	3,115,283	9,333,808	10,676,332	11,766,082
Expenditures				
Principal	1,010,000	4,294,420		
Interest	2,062,050	3,245,004	3,391,463	3,732,188
Fiscal Charges	3,000	12,000	15,000	4,733
Total Expenditures	3,075,050	7,551,424	7,998,462	9,002,268
Ending Fund Balance	\$ 40,233	\$ 1,782,384	\$ 2,677,870	\$ 2,763,814

Debt Service on Outstanding Long-term Liabilities

				Principal Balance at 10/1/2025	Debt Service for FY2025-26							
					Principal	Interest	Total					
Governmental Funds												
Loans Payable:												
Glen Oaks Wall	Construct a wall in Glen Oaks Subdivision	\$	199,390	2032	\$	56,267	\$	8,420	\$	2,440	\$	10,860
2020 Series	Stadium Improvments		6,869,000	2037		5,335,000		401,000		94,475	\$	495,475
2022 Series	One Stop Shop Building		10,070,000	2032		7,350,000		960,000		213,150	\$	1,173,150
Special Obligation Bonds:												
2009 Series	Strategic Parking Recreation Center		21,066,000	2025		-		-		-		-
2023 Series	The Bay Park Improvements		44,460,000	2049		44,460,000		1,010,000		2,062,050		3,072,050
General Obligation Bonds:												
2015 Series	Police Headquarters		33,855,000	2037		22,730,000		1,675,000		857,344		2,532,344
2016 Series	Golden Gate Streetscape		2,700,000	2028		735,000		240,000		15,545		255,545
Total Government Funds		\$	119,219,390		\$	80,666,267	\$	4,294,420	\$	3,245,004	\$	7,539,424
Enterprise Funds												
Revenue Bonds:												
2017A Series	Parking Garage	\$	13,595,000	2038	\$	9,800,000	\$	630,000	\$	343,150	\$	973,150
2017B Series	Parking Garage		2,075,000	2038		1,485,000		95,000		47,906	\$	142,906
2015 Series	Water & Sewer System Improvements		4,730,000	2025		-		-		-	\$	-
2017 State Revolving-CW	Water & Sewer System Improvements		31,508,480	2042		26,517,970		1,579,094		59,250	\$	1,638,344
2017 State Revolving-DW	Water & Sewer System Improvements		1,558,820	2042		1,324,334		72,805		16,197	\$	89,002
2019 Series	Water & Sewer System Improvements		24,535,000	2040		20,445,000		310,000		691,041	\$	1,001,041
2022 Series	BJGC Golf Course Improvements		20,000,000	2036		15,610,000		1,255,000		367,140	\$	1,622,140
2021 Series	Water & Sewer System Improvements		10,245,000	2028		4,335,000		1,430,000		45,648	\$	1,475,648
Total Enterprise Funds		\$	108,247,300		\$	79,517,304	\$	5,371,899	\$	1,570,332	\$	6,942,231
Total Debt All Funds		\$	227,466,690		\$	160,183,571	\$	9,666,319	\$	4,815,336	\$	14,481,655

2015 GO Bonds Fund F.2005

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 684,032	\$ 695,687	\$ 736,300	\$ 736,300	\$ 775,956
Revenues					
Ad Valorem Taxes	2,550,246	2,540,000	2,540,000	2,540,000	2,540,000
Miscellaneous	38,774	-	-	40,000	-
Total Revenues	2,589,020	2,540,000	2,540,000	2,580,000	2,540,000
Estimated Funds Available	3,273,052	3,235,687	3,276,300	3,316,300	3,315,956
Expenditures					
Debt Service	2,536,752	2,540,344	2,540,344	2,540,344	2,535,344
Total Expenditures	2,536,752	2,540,344	2,540,344	2,540,344	2,535,344
Projected Ending Balance	\$ 736,300	\$ 695,343	\$ 735,956	\$ 775,956	\$ 780,612

Date of issue:	2015
Amount:	\$ 33,855,000
Paying Agent:	The Bank of New York
Interest due:	January & July 1
Rating:	Moody's Aa1; Fitch AA+
Maturity of issue:	2037
Outstanding:	24,330,000.00
Principal due:	July 1
Average Interest:	3.839%
Purpose:	Refunding GO Bonds 2007 - Police Headquarters

2016 Golden Gate GO Refunding Bond Fund F.2006

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 234,967	\$ 239,375	\$ 257,892	\$ 257,892	\$ 262,271
Revenues					
Ad Valorem Taxes	266,715	268,000	268,000	268,000	268,000
Miscellaneous	16,718	-	-	-	-
Total Revenues	283,433	268,000	268,000	268,000	268,000
Estimated Funds Available	518,400	507,375	525,892	525,892	530,271
Expenditures					
Debt Service	260,508	263,621	263,621	263,621	258,545
Total Expenditures	260,508	263,621	263,621	263,621	258,545
Projected Ending Balance	\$ 257,892	\$ 243,754	\$ 262,271	\$ 262,271	\$ 271,726

Date of issue:	2016
Amount:	\$ 2,700,000
Paying Agent:	JP Morgan
Interest due:	November 1; May 1
Rating:	Not Applicable
Maturity of issue:	2028
Outstanding:	\$735,000
Principal due:	May 1
Average Interest:	2.115%
Purpose:	Refunding GO Bonds - Golden Gate Streetscape Improvements

2011 Glen Oaks Special Assessment Fund F.2004

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 4,506	\$ 5,889	\$ 5,793	\$ 5,793	\$ 5,792
Revenues					
Miscellaneous	4,407	-	-	-	-
Special Assessments	7,739	10,859	10,859	10,859	10,859
Total Revenues	12,146	10,859	10,859	10,859	10,859
Estimated Funds Available	16,652	16,748	16,652	16,652	16,651
Expenditures					
Debt Service	3,120	10,860	10,860	10,860	10,860
Principal Payments	7,739				
Total Expenditures	10,859	10,860	10,860	10,860	10,860
Projected Ending Balance	\$ 5,793	\$ 5,888	\$ 5,792	\$ 5,792	\$ 5,791

Date of issue:	2011
Amount:	\$ 199,390
Paying Agent:	City of Sarasota
Interest due:	April 1
Maturity of issue:	2032
Outstanding:	\$ 64,339
Principal due:	April 1
Average Interest:	4.30%
Purpose:	Glen Oaks Wall

2009 Build America Bonds Funds DS Fund F.2001

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 33,863	\$ 34,934	\$ 9,502	\$ 9,502	7,334
Revenues					
Interfund Transfers	1,420,508	1,442,364	1,442,364	1,442,364	-
Total Revenues	1,420,508	1,442,364	1,442,364	1,442,364	-
Estimated Funds Available	1,454,371	1,477,298	1,451,866	1,451,866	7,334
Expenditures					
Debt Service	1,444,869	1,444,532	1,444,532	1,444,532	-
Total Expenditures	1,444,869	1,444,532	1,444,532	1,444,532	-
Projected Ending Balance	\$ 9,502	\$ 32,766	\$ 7,334	\$ 7,334	7,334

Date of issue:	2009
Amount:	\$ 21,066,000
Paying Agent:	Bank of America
Interest due:	May 1 & November 1
Rating:	Not Applicable
Maturity of issue:	2024
Outstanding:	\$ 1,414,927
Principal due:	November 1
Average Interest:	3.68%
Purpose:	Land and Community Center

2020 Stadium Bonds Fund F.2007

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 628,458	\$ 629,487	\$ 640,372	\$ 640,372	\$ 641,587
Revenues					
Interfund Transfers	500,004	500,004	500,004	500,004	500,004
Miscellaneous	7,884	-	-	-	-
Total Revenues	507,888	500,004	500,004	500,004	500,004
Estimated Funds Available	1,136,346	1,129,491	1,140,376	1,140,376	1,141,591
Expenditures					
Debt Service	495,974	498,789	498,789	498,789	498,475
Total Expenditures	495,974	498,789	498,789	498,789	498,475
Projected Ending Balance	\$ 640,372	\$ 630,702	\$ 641,587	\$ 641,587	\$ 643,116

Date of issue:	2020
Amount:	\$ 6,869,000
Paying Agent:	BB&T Governmental Finance
Interest due:	February 1 & August 1
Rating:	Moody's Aa2 and Fitch AA
Maturity of issue:	2037
Outstanding:	\$ 5,729,000
Principal due:	February 1
Average Interest:	1.84%
Purpose:	Ed Smith Stadium Complex

2022 One Stop Shop Loan Fund Fund F.2009

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 1,046,720	\$ 1,046,720	\$ 36,263	\$ 36,263	\$ 37,652
Revenues					
Interfund Transfers	1,176,655	1,176,405	1,176,405	1,176,655	1,176,405
Miscellaneous	10,558	-	-	-	-
Total Revenues	1,187,213	1,176,405	1,176,405	1,176,655	1,176,405
Estimated Funds Available	2,233,933	2,223,125	1,212,668	1,212,918	1,214,057
Expenditures					
Debt Service	2,197,670	1,175,266	1,175,266	1,175,266	1,173,150
Total Expenditures	2,197,670	1,175,266	1,175,266	1,175,266	1,173,150
Projected Ending Balance	\$ 36,263	\$ 1,047,859	\$ 37,402	\$ 37,652	\$ 40,907

Date of issue:	2022
Amount:	\$ 10,070,000
Paying Agent:	Truist
Interest due:	April 1 & October 1
Rating:	NA
Maturity of issue:	2032
Outstanding:	\$ 9,160,000
Principal due:	October 1
Average Interest:	2.90%
Purpose:	One Stop Shop Building

2023 The Bay Phase 2 Debt Service Fund Fund F.2010

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 1,558	\$ 1,558	\$ 23,233	\$ 23,233	\$ 43,233
Revenues					
Interfund Transfers	2,085,050	2,085,050	2,085,050	2,085,050	3,072,050
Total Revenues	2,085,050	2,085,050	2,085,050	2,085,050	3,072,050
Estimated Funds Available	2,086,608	2,086,608	2,108,283	2,108,283	3,115,283
Expenditures					
Debt Service	2,063,375	2,065,050	2,065,050	2,065,050	3,075,050
Total Expenditures	2,063,375	2,065,050	2,065,050	2,065,050	3,075,050
Projected Ending Balance	\$ 23,233	\$ 21,558	\$ 43,233	\$ 43,233	\$ 40,233

Date of issue:	2023
Amount:	\$ 44,460,000
Paying Agent:	Raymond James
Interest due:	March 1 & Sept 1
Rating:	Moody's Aa1
Maturity of issue:	2049
Outstanding:	\$ 44,460,000
Principal due:	September 1
Average Interest:	5.00%
Purpose:	Bay Park Phase II Improvements

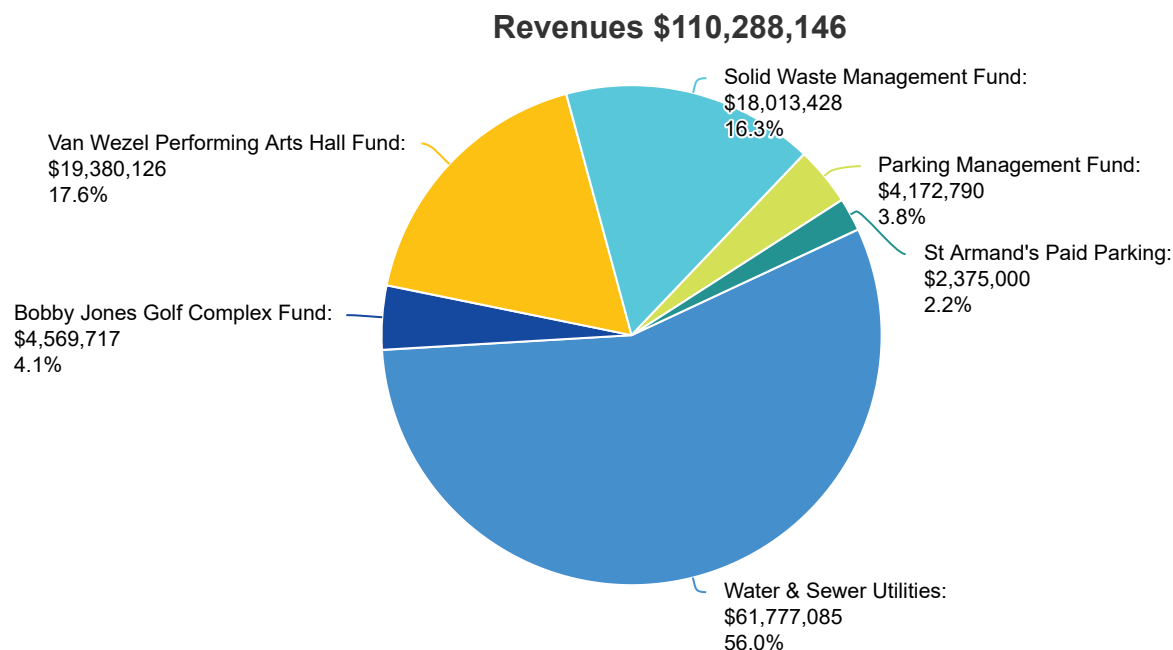




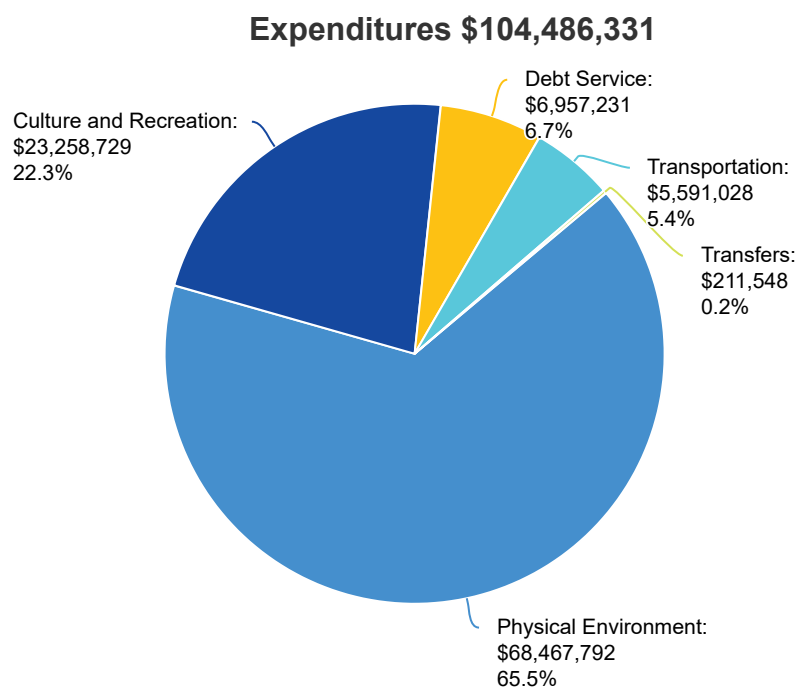
Enterprise Funds



Enterprise Funds



The above chart presents revenues of each major enterprise type operation as a percentage of total Enterprise Fund revenues. Utilities, that is Water & Wastewater and Solid Waste, represent approximately 72% of the revenues in the Enterprise Funds.



The above chart demonstrates expenditures by major function as a percentage of total Enterprise Fund expenditures. Physical Environment, that is Water & Wastewater and Solid Waste, represents approximately 66% of the expenditures in the Enterprise Funds.

Enterprise Funds Combining Budget Statement

	Water & Sewer Utilities	Bobby Jones Golf Course	Van Wezel Performing Arts Hall	Van Wezel Surcharge Fund
Beginning Fund Balance	\$ 42,350,593	\$ 2,157,392	\$ 12,531,342	\$ 85,643
Revenues				
Charges for Services	61,639,585	4,439,717	17,758,050	389,350
Fines and Forfeitures	-	-	-	-
Interfund Transfers	-	-	-	-
Intergovernmental	-	-	-	-
Licenses and Permits	40,000	-	-	-
Miscellaneous	97,500	130,000	1,217,726	15,000
Special Assessments	-	-	-	-
Transportation	-	-	-	-
Total Revenues	61,777,085	4,569,717	18,975,776	404,350
Estimated Funds Available	104,127,678	6,727,109	31,507,118	489,993
Expenditures				
Culture and Recreation	850,000	3,394,611	18,727,782	286,336
Debt Service	4,213,035	1,625,140	-	-
Physical Environment	50,282,093	-	-	-
Transportation	-	-	-	-
Transfers	211,548	-	-	-
Total Expenditures	55,556,676	5,019,751	18,727,782	286,336
Ending Fund Balance	\$ 48,571,002	\$ 1,707,358	\$ 12,779,336	\$ 203,657

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan

Enterprise Funds Combining Budget Statement (Continued)

	Solid Waste Management	Parking Management	St Armand's Paid Parking Area
Beginning Fund Balance	\$ 4,688,910	\$ 821,981	\$ 39,239
Revenues			
Charges for Services	17,690,428	2,301,290	2,115,000
Fines and Forfeitures	-	1,778,500	-
Interfund Transfers	-	-	-
Intergovernmental	-	-	-
Licenses and Permits	-	23,000	-
Miscellaneous	323,000	35,000	-
Special Assessments	-	-	260,000
Transportation	-	35,000	-
Total Revenues	18,013,428	4,172,790	2,375,000
Estimated Funds Available	22,702,338	4,994,771	2,414,239
Expenditures			
Culture and Recreation	-	-	-
Debt Service	-	-	1,119,056
Physical Environment	18,185,699	-	-
Transportation	-	4,411,687	1,179,341
Transfers	-	-	-
Total Expenditures	18,185,699	4,411,687	2,298,397
Ending Fund Balance	\$ 4,516,639	\$ 583,084	\$ 115,842

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan

Enterprise Funds Combining Budget Statement (Continued)

	Totals		
	2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 62,675,100	\$ 52,785,072	\$ 80,374,108
Revenues			
Charges for Services	106,333,420	101,824,816	99,891,510
Fines and Forfeitures	1,778,500	1,792,500	1,757,867
Interfund Transfers	-	2,028,171	22,034,957
Intergovernmental	-	90,798	325,595
Licenses and Permits	63,000	44,000	61,191
Miscellaneous	1,818,226	1,467,726	10,387,104
Special Assessments	260,000	260,000	-
Transportation	35,000	-	15,691
Total Revenues	110,288,146	107,508,011	134,473,915
Estimated Funds Available	172,963,246	160,293,083	214,848,023
Expenditures			
Culture and Recreation	23,258,729	21,838,154	21,125,502
Debt Service	6,957,231	8,061,842	1,827,848
Physical Environment	68,467,792	77,526,469	58,054,137
Transportation	5,591,028	5,271,153	5,006,612
Transfers	211,548	589,719	20,114,755
Total Expenditures	104,486,328	113,287,337	106,128,854
Ending Fund Balance	\$ 68,476,918	\$ 47,005,746	\$ 108,719,169

Water and Wastewater Utility System

Description of Funds

The Water and Wastewater Utility System consists of the following funds:

1. **Revenue Account**

These are the general operating funds for the water (401 fund) and wastewater (402 fund) utility systems and includes Water and Sewer Administration, Utility Billing, the Drinking Water System, and the Wastewater System.

2. **Renewal, Replacement, & Improvement Account**

This fund (404) is used for paying the cost of unusual or extraordinary maintenance or repairs, the cost of renewals and replacements, the cost of acquiring, installing, or replacing equipment, the cost of improvements, and for providing for the local share of any Federal or State assistance programs.

3. **General Utility Reserve Account**

This fund (405) is used to pay the cost of improvements, to pay the cost of purchasing or redeeming bonds, to pay the principal and interest on any obligations subordinate to the bonds issued under the resolution, to make up any deficiencies in any of the Accounts and to pay the cost of any item qualifying as an expenditure on the Renewal, Replacement, and Improvement Account.

4. **Interest & Sinking Accounts**

These funds are used to account for the accumulation of resources, normally as transfers from operating funds, for the payment of principal, interest and fiscal charges for Water and Sewer bonds.

Water and Wastewater Utility System Combining Budget Statement

	Revenue Account ⁽¹⁾	Renewal Replacement & Improvement Account	General Utility Reserve Account
Beginning Fund Balance	\$ 22,878,627	\$ 3,409,821	\$ 14,502,577
Revenues			
Connection Fees	-	-	600,000
Interfund Transfers	-	31,583,588	-
Investment Earnings	85,000	-	-
Reconnection Fees	120,000	-	-
Sale of Water	27,051,085	-	-
Sewer Collection Fees	33,844,500	-	-
Miscellaneous Income	76,500	-	-
Netted Transfers		(31,583,588)	
Total Revenues	61,177,085	-	600,000
Estimated Funds Available	84,055,712	3,409,821	15,102,577
Expenditures			
Water System	16,633,415	6,020,500	-
Sewer System	19,771,503	6,875,000	-
Collection Costs	1,831,675	-	-
Debt Principal	-	-	-
Debt Interest/Other Costs	-	-	-
Interfund Transfers	36,074,136	-	-
Netted Transfers	-	(31,583,588)	-
Total Expenditures	74,310,729	(18,688,088)	-
Ending Fund Balance	\$ 9,744,983	\$ 22,097,909	\$ 15,102,577

⁽¹⁾ Includes Water, Utility Billing and Wastewater net of interfund transfers

Water and Wastewater Utility System Combining Budget Statement (Continued)

	Interest & Sinking Account	Totals		
		2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 1,559,569	\$ 42,350,594	\$ 36,913,706	\$ 60,317,881
Revenues				
Connection Fees	-	600,000	600,000	1,268,558
Interfund Transfers	4,279,000	35,862,588	19,654,969	18,152,957
Investment Earnings	-	85,000	80,000	106,182
Reconnection Fees	-	120,000	120,000	119,365
Sale of Water	-	27,051,085	26,136,314	25,862,964
Sewer Collection Fees	-	33,844,500	32,102,534	31,614,718
Miscellaneous Income	-	76,500	66,000	337,060
Netted Transfers	(4,279,000)	(35,862,588)		
Total Revenues	-	61,777,085	78,759,817	77,461,804
Estimated Funds Available	1,559,569	104,127,679	115,673,523	137,779,685
Expenditures				
Water System	-	22,653,915	33,418,872	17,453,372
Sewer System	-	26,646,503	24,469,555	23,932,056
Collection Costs	-	1,831,675	2,049,306	1,922,406
Debt Principal	3,391,899	3,391,899	4,437,434	-
Debt Interest/Other Costs	821,136	821,136	884,407	931,710
Interfund Transfers	-	36,074,136	19,866,517	18,364,755
Netted Transfers	(4,279,000)	(35,862,588)	0	0
Total Expenditures	-65,965	55,556,676	85,126,091	62,604,299
Ending Fund Balance	\$ 1,625,534	\$ 48,571,003	\$ 30,547,432	\$ 75,175,386

⁽¹⁾ Includes Water, Utility Billing and Wastewater net of interfund transfers

Water Utilities

Budget Year: 2026

Fund: - F.4001 - Water Revenue Fund

Cost Center: - CC.10037 - Water Utilities

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	26,025,208	26,274,814	27,195,085	-	27,195,085
360000:Miscellaneous Revenues	158,638	87,500	97,500	-	97,500
Totals	\$ 26,183,846	\$ 26,362,314	\$ 27,292,585	\$ -	\$ 27,292,585
Expense					
500000:Personnel Services	6,445,736	7,676,632	7,967,725	112,048	8,079,773
510000:Contractual Services	536,518	579,300	608,005	-	608,005
510100:Non Discretionary Contractual Services	3,366,107	4,442,171	4,522,598	-	4,522,598
520000:Utilities	1,068,394	1,312,948	1,263,707	-	1,263,707
530000:Maintenance and Repairs	472,451	648,470	679,935	-	679,935
530100:Non-Discretionary Maintenance and Repairs	(882,656)	(902,499)	(1,747,514)	-	(1,747,514)
540000:Other Supplies and Expenses	1,740,852	2,211,098	2,466,455	-	2,466,455
550000:Insurance Claims and Expenses	-	5,000	5,000	-	5,000
550100:Non Discretionary Insurance Claims and Expenses	176,971	203,498	215,459	-	215,459
600000:Capital Outlay	469,135	994,800	490,000	-	490,000
800000:Grants and Aid	33,000	50,000	50,000	-	50,000
900000:Interfund Transfer Expense	18,258,856	19,760,743	35,968,362	-	35,968,362
Totals	\$ 31,685,364	\$ 36,982,161	\$ 52,489,732	\$ 112,048	\$ 52,601,780
Personnel					
Full Time Equivalent Positions	69.05	69.55	0.00	0.00	0.00

WATER UTILITIES

Budget Issue - Application Support Administrator**Justification:**

The CityWorks Application Admin will oversee the administration, configuration, and support of the CityWorks platform for Utilities, Public Works, and Parks & Recreation departments and Facilities. This role ensures the efficient operation of the asset management system, supports end-users, and facilitates integration with other city systems.

Key Responsibilities System Administration:

Manage CityWorks software, including upgrades, server maintenance, and system configuration. Ensure system integrity through testing, troubleshooting, and quality assurance activities.

Maintain user access controls and permissions based on organizational requirements. Stakeholder Collaboration:

Interface with department stakeholders to identify needs and implement solutions using CityWorks. Communicate technology updates and changes effectively to end-users.

Operating Budget Details

Program	Spend/Revenue Category	2026 Budget
Expense		
CC.10037-PGR.10094-Administration Water	SC.1201 - Salaries and Wages	81,264
CC.10037-PGR.10094-Administration Water	SC.2101 - Fica Taxes	6,217
CC.10037-PGR.10094-Administration Water	SC.2201 - Retirement Contributions	11,401
CC.10037-PGR.10094-Administration Water	SC.2301 - Life and Health Insurance	12,955
CC.10037-PGR.10094-Administration Water	SC.2401 - Workers' Compensation	211
Total Expense		112,048

Utilities Billing Office

Budget Year: 2026

Fund: - F.4001 - Water Revenue Fund

Cost Center: - CC.10040 - Utilities Billing Office

Purpose

To accurately record, bill and collect fees for services provided by the Utilities Department to its customers and provide customer service that exceeds expectations by being accessible to our water, sewer, solid waste collections and internal customers to provide service in an efficient and timely manner.

Operations

The Utilities Billing Office invoices, collects and accounts for all revenue generated by customer water use and solid waste collections. All the Utilities and Solid Waste operations costs are covered by revenue collected by the Billing Office. Activities include processing of walk-in payments, meter reading, shut-off and turn-on for supply, minor meter maintenance and investigating discrepancies caused from worn or broken meters or leaking pipes, and public outreach for programs such as water conservation and irrigation restrictions.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	51,700	40,000	40,000	-	40,000
340001:Other Charges for Services	2,201	-	-	-	-
360000:Miscellaneous Revenues	12	-	-	-	-
Totals	\$ 53,913	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Expense					
500000:Personnel Services	734,746	971,579	935,221	-	935,221
510000:Contractual Services	73,692	90,400	90,400	-	90,400
520000:Utilities	3,855	3,100	500	-	500
530000:Maintenance and Repairs	183,632	278,500	314,700	-	314,700
540000:Other Supplies and Expenses	603,631	658,173	336,600	94,220	430,820
550100:Non Descretionary Insurance Claims and Expenses	4,859	5,553	13,034	-	13,034
580000:Bad Debt Expense	159,596	35,000	40,000	-	40,000
600000:Capital Outlay	-	7,000	7,000	-	7,000
Totals	\$ 1,764,011	\$ 2,049,305	\$ 1,737,455	\$ 94,220	\$ 1,831,675
Personnel					
Full Time Equivalent Positions	8.30	8.30	8.30	0.00	8.30

UTILITIES BILLING OFFICE

Budget Issue - Utility Billing Kiosk**Justification:**

This request is for Payment Kiosks for utility billing customers to pay in a secure locations. The purpose is to provide our utility customer to pay at a secure location that does not require them to pay online, phone or in person. The 2nd kiosk will be located at RL Taylor Complex, this will give our residents a generalized location to pay bills.

Benefits Include:

Customers will have 24/7 access to make payment at One Stop Shop building, along with the other payment options of online, phone, mailing and in person.

Operating Budget Details

Program	Spend/Revenue Category	2026 Budget
Expense		
CC.10040-PGR.10142-Utilities Billing Office	SC.5211 - Computer Software and Equipment< 5K	94,220
Total Expense		94,220

Wastewater Utilities

Budget Year: 2026

Fund: - F.4002 - Sewer Revenue Fund

Cost Center: - CC.10039 - WasteWater Utilities

Purpose

The City of Sarasota Utilities Department strives to enhance the quality of life of all residents by providing safe, reliable, cost effective wastewater service consistent with the vision and goals of the community.

Operations

The wastewater and reclaimed water sections of the Utilities Department includes the following major operations units: wastewater collection/transmission systems to include 89 sewage lift stations, waste water treatment at the Advanced Wastewater Treatment Facility, and production of dewatered domestic wastewater residuals. Reclaimed water is produced from the wastewater treatment process and distributed through the urban and agricultural distribution systems. The work programs associated with these operations are highly skilled, technical, and regulated by several environmental agencies to meet the strictest water quality standards for the health and well-being of our community.

The Utility Collection system includes approximately 327 miles of gravity and force main lines. Responsibilities include line cleaning and in-line video to identify damaged and vulnerable areas; line flushing to clear debris and grease build up; managing capital reinvestment projects to improve lines; undertaking leak repairs and providing emergency responses; administering an Infiltration and Inflow Prevention Program including lining leaking pipes, replacing damaged pipes, and rehabilitating manholes; pilot testing in-pipe bioremediation techniques to reduce odor and grease build up and blockages; and reporting of all domestic waste discharges. The collection system includes 88 waste water lift stations that require constant operation, maintenance and monitoring such as: routing crews for monitoring operations and identifying issues; providing preventative maintenance and repairs of motors, pumps, electrical systems and generators; providing grounds and facility maintenance; and implementing injection of pipe bioremediation techniques to reduce odor and grease build up and blockages. The Advanced Waste Water Treatment Facility (AWTF) includes several stages of treatment to meet secondary drinking water standards and all necessary local, state and federal water quality standards. The AWTF requires preventative maintenance, repairs and improvements of the facility and all associated infrastructure; that all operations are staffed by state certified operators; and that all water quality monitoring and reporting activities are furnished by the City's certified laboratory and chemists. The Dewatering Facility effectively reduces the weight and volume of the Biosolids generated by the waste water treatment process which is then transported off-site for further treatment by means of composting. This facility and associated processes also require monitoring and reporting by the City's certified laboratory and chemists, as well as on-going preventative maintenance, repairs and improvements. The product of the Advanced Waste Water Treatment Facility (AWTF) is reclaimed water which is then used for urban and agricultural irrigation. The reclaimed water system includes operation and maintenance of the distribution system, pump station and ridge and furrow irrigation system. All operations within the Wastewater functions include Emergency Response Requirements.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	31,614,718	32,102,534	33,844,500	-	33,844,500
360000:Miscellaneous Revenues	1,448	-	-	-	-
Totals	\$ 31,616,166	\$ 32,102,534	\$ 33,844,500	\$ -	\$ 33,844,500

Expense

500000:Personnel Services	5,809,289	8,458,604	8,880,469	-	8,880,469
510000:Contractual Services	1,849,143	822,479	871,214	-	871,214
510100:Non Discretionary Contractual Services	1,986,989	2,832,815	2,677,682	-	2,677,682
520000:Utilities	1,236,191	1,395,762	1,390,645	-	1,390,645
530000:Maintenance and Repairs	656,552	1,203,720	1,180,340	-	1,180,340
530100:Non-Discretionary Maintenance and Repairs	1,563,084	563,646	1,377,270	-	1,377,270

WASTEWATER UTILITIES

540000:Other Supplies and Expenses	1,849,668	2,244,418	2,349,520	-	2,349,520
550000:Insurance Claims and Expenses	26	-	-	-	-
550100:Non Discretionary Insurance Claims and Expenses	215,316	243,611	249,366	-	249,366
600000:Capital Outlay	153,663	1,128,500	795,000	-	795,000
900000:Interfund Transfer Expense	105,899	-	105,774	-	105,774
Totals	\$ 15,425,820	\$ 18,893,555	\$ 19,877,280	\$ -	\$ 19,877,280

Personnel

Full Time Equivalent Positions	72.25	71.75	70.90	0.00	70.90
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Water			
Millions of gallons of water produced	2,925	2,731	2,800
Miles of water pipes maintained	323	323	323
Water accounts requiring maintenance	3.35%	5.40%	3.00%
Write off as a % of total revenues	0.32%	0.21%	0.25%
Wastewater			
Millions of gallons of wastewater treated	2,935	2,566	2,650
Miles of wastewater pipes maintained	278	278	278
Compliance samples meeting standards	99%	99%	100%
Wastewater accounts requiring maintenance	1.40%	1.56%	1.50%

Renewal, Replacement and IMP Fund Fund F.4003

Fund Summary

This fund, established pursuant to the water and sewer bond resolution, pays for the cost of unusual or extraordinary maintenance or repairs, the cost of renewals and replacements, the cost of acquiring, installing or replacing equipment, the cost of improvements and provides the local share of any Federal or State assistance program.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 35,722,765	\$ 8,503,781	\$ 35,245,735	\$ 35,245,735	\$ 3,409,821
Revenues					
Interfund Transfers	12,688,457	14,396,969	14,441,924	14,396,969	31,583,588
Miscellaneous	1,091,371	-	2,000,000	2,180,620	-
Total Revenues	13,779,828	14,396,969	16,441,924	16,577,589	31,583,588
Estimated Funds Available	49,502,593	22,900,750	51,687,659	51,823,324	34,993,409
Expenditures					
Operating	13,676	-	7,574	-	-
Capital	14,243,183	21,302,000	48,552,899	48,413,503	12,895,500
Total Expenditures	14,256,859	21,302,000	48,560,473	48,413,503	12,895,500
Projected Ending Balance	\$ 35,245,734	\$ 1,598,750	\$ 3,127,186	\$ 3,409,821	\$ 22,097,909

General Utility Reserve Fund Fund F.4004

Fund Summary

This fund, established pursuant to the water and sewer bond resolution, pays for the cost of improvements, the cost of purchasing or redeeming water and sewer bonds, the principal and interest on any obligations subordinate to the bonds issued under the resolution, makes up for any deficiencies in any of the accounts, and pays the cost of any item qualifying as an expenditure of the Renewal, Replacement and Improvement Account.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 11,491,966	\$ 12,091,966	\$ 13,462,939	\$ 13,462,939	\$ 14,502,577
Revenues					
Charges for Services	1,268,558	600,000	600,000	600,000	600,000
Miscellaneous	702,415	-	-	-	-
Total Revenues	1,970,973	600,000	600,000	600,000	600,000
Estimated Funds Available	13,462,939	12,691,966	14,062,939	14,062,939	15,102,577
Projected Ending Balance	\$ 13,462,939	\$ 12,691,966	\$ 14,062,939	\$ 14,062,939	\$ 15,102,577

GENERAL UTILITY RESERVE FUND

Water and Wastewater Debt Service Funds

	Budget 2024-25	Amended Budget 2024-25	Estimated 2025-26	Budget 2025-26
Available Fund Balance	\$ 1,612,448	\$ 1,623,409	\$ 1,623,409	\$ 1,559,568
Revenues				
Transfers from Operating	5,258,000	5,258,000	5,258,000	4,279,000
Total Revenues	5,258,000	5,258,000	5,258,000	4,279,000
Estimated Funds Available	6,870,448	6,881,409	6,881,409	5,838,568
Expenditures				
Interest	872,407	872,407	872,407	812,136
Principal	4,437,434	4,437,434	4,437,434	3,391,899
Other expenses	12,000	12,000	12,000	9,000
Total Expenditures	5,321,841	5,321,841	5,321,841	4,213,035
Ending Fund Balance	\$ 1,548,607	\$ 1,559,568	\$ 1,559,568	\$ 1,625,533

	Series 2019	Series 2015	SRF 2017-CW	SRF 2017-DW	Series 2021
Issue Amount	\$ 24,535,000	\$ 4,730,000	\$ 31,508.48	\$ 1,558,820	\$ 10,245,000
Interest Payments Due	Apr 1 & Oct 1	Apr 1 & Oct 1	May & Nov	Feb & Aug	Apr 1 & Oct 1
Principal Payments Due	Oct 1	Oct 1	May & Nov	Feb & Aug	Oct 1
Bond Rating	N/A	N/A	N/A	N/A	Moody's Aa2 Fitch AA
Maturity of issue	2040	2025	2042	2042	2028
Outstanding	\$ 20,445,000	\$ 0	\$ 26,517,970	\$ 1,324,334	\$ 4,335,000
Average Interest Rate	3.38%	2.31%	0.30%	1.24%	2.01%
Beginning Fund Balance	\$ 344,011	\$ 94,438	\$ 45,062	\$ 101,121	\$ 974,937
Interest Income	-	-	-	-	-
Transfer from Operating	1,050,000	-	1,650,000	100,000	1,479,000
Transfer from DS Reserves	-	-	-	-	-
Interest	(691,041)	-	(59,250)	(16,197)	(45,648)
Principal	(310,000)	-	(1,579,094)	(72,805)	(1,430,000)
Fiscal/Other Charges	(3,000)	-	(1,500)	(1,500)	(3,000)
Ending Fund Balance	\$ 389,970	\$ 94,438	\$ 55,218	\$ 110,619	\$ 975,289

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

Project Number	Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30
WASTE WATER SYSTEM								
Waste Water Collection								
002600	Annual Sewer Main Renewal & Replacement Program 20 year program to complete all VCP & CIP, with multiple segments per year.	Renewal, Replacement and Improvement	-	900	951	1,005	1,061	1,121 5,038
002601	Annual Sewer Lateral Renewal & Replacement Program 20 year program, 350 to 400 per year.	Renewal, Replacement and Improvement	-	500	1,000	1,057	1,116	1,179 4,852
002602	Annual Sewer Manhole Renewal & Replacement Program 20 year program, 150 Manholes per year.	Renewal, Replacement and Improvement	-	500	528	558	590	623 2,799
002636	US 41/Main Street Roundabout US 41/Main Intersection, 350 LF 6" HDD HDPE to accommodate FDOT Roundabout	Renewal, Replacement and Improvement	-	-		50		
002664	Annual Collection System -Small Improvement Projects	Renewal, Replacement and Improvement	-	225	238	251	265	280 1,260
002588	Performing Arts Center (PAC) / Sarasota Bay Project	Renewal, Replacement and Improvement	-	550	-			
Waste Water Lift Stations								
002603	Annual Lift Station Renewal & Replacement Program Multiple Lift Stations	Renewal, Replacement and Improvement	-	500	528	558	590	623 2,799
Waste Water Treatment								
002604	Annual WWTP Renewal & Replacement Program	Renewal, Replacement and Improvement	-	2,500	1,000	1,057	1,116	1,179 6,852
		Debt Proceeds	-					
	Class V Deep Injection Well - Elimination of outfall, potential groundwater recharge	Renewal, Replacement and Improvement			25,000			
Reuse System								
002605	Annual Reuse System Renewal & Replacement Program	Renewal, Replacement and Improvement	-	100	106	112	118	125 560
Waste Water Force Main								
002648	Replace 12" AC Force main from LS #8 to 17th Street, LS #31 along Coconut to 17th Street, 2,610 LF 12"	Renewal, Replacement and Improvement	800	1,100				
002650	Replace 16" AC Force main along 17th Street. Coconut/17th Street under RR to Orange Ave. 2,100 LF 16"	Renewal, Replacement and Improvement		-	2,100			
		Debt Proceeds	-	-				
002676	Replace LS#16 24" Force Main from 8th Street to 4th Street 8th & Osprey along Orange to 4th along 4th to existing 24" Force Main	Renewal, Replacement and Improvement	-	-	450			
		Debt Proceeds	-			5,520		
Subtotal - WASTE WATER SYSTEM			<i>Renewal, Replacement and Improvement</i>	\$ 800	\$ 6,875	\$ 31,901	\$ 4,647	\$ 4,856
			<i>Debt Proceeds</i>	\$ -	\$ -	\$ -	\$ 5,520	\$ -
								\$ 5,520

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

DRINKING WATER SYSTEM									Total Fiscal Years 2026-30
Project Number		Funding Source	Reappro- priations	2025-26	2026-27	2027-28	2028-29	2029-30	
Water Supply									
002700	Annual Verna Wellfield Renewal & Replacement Program Well Redevelopment & Wellheads; Pretreatment Facilities; Road Rehabilitation	Renewal, Replacement and Improvement	-	155	164	173	183	193	868
002701	Annual Downtown Wellfield Renewal & Replacement Program Wells Redevelopment and Wellheads	Renewal, Replacement and Improvement	-	207	219	231	244	258	1,159
002754	Construct New Downtown Wells (2) & Transmission Piping	Renewal, Replacement and Improvement			400	-			400
		Debt Proceeds				3,600			3,600
000047	Replace Verna Wells (5) & Transmission Piping	Renewal, Replacement and Improvement			250	-			250
		Debt Proceeds			-	1,500			1,500
Water Distribution									
002702	Annual Fire Hydrant Replacement Program Replace approximately 30 hydrants per year	Renewal, Replacement and Improvement	-	107	113	119	126	133	599
002703	Annual Valve Replacement Program Replace approximately 10-25 valves per year	Renewal, Replacement and Improvement	-	133	141	148	157	166	745
002707	Annual Distribution System Pipe Related to Development Activities	Renewal, Replacement and Improvement	-	226	239	252	267	282	1,265
002731	US 41/Main Street Roundabout US41/Main Intersection, 350 LF 6" HDD HDPE	Renewal, Replacement and Improvement	-	-	-	50			50
002732	US 41/Ringling Blvd. Roundabout US 41/Ringling Blvd. Intersection, relocate 8" pipe under intersection	Renewal, Replacement and Improvement	-	-	-	60			60
002253	Small AC Water Main Replacement	Renewal, Replacement and Improvement		1,300		2,000	2,200	2,400	7,900
000048	10th & Orange Roundabout	Renewal, Replacement and Improvement			2,200	-			2,200
002202	Blvd. of the Arts Streetscape	Renewal, Replacement and Improvement			800				800
000046	Bird Key/Coon Key Bridge Water Main Replacement (FDOT Project - No Utility Funding), 1,600 LF 18" HDPE Directional Drill; Connect Both Ends	Renewal, Replacement and Improvement	-	1,000	2,000	-	-	-	3,000
002588	Performing Arts Center (PAC) / Bay Project	Renewal, Replacement and Improvement	-	300	-	-			300
Water Storage									
002705	Annual Water Storage Renewal & Replacement Program	Renewal, Replacement and Improvement	-	85	-	-			85

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

									Total Fiscal Years 2026-30
Project Number			Funding Source	Reappro- priations	2025-26	2026-27	2027-28	2028-29	2029-30
Water Treatment									
002706	Annual Water Treatment Plant Renewal & Replacement Program	Renewal, Replacement and Improvement	-	2,530	530	560	592	625	4,837
Water Treatment (continued)									
002718	WTP-Water Quality Treatment Improvement Project Compliance with FDEP Drinking Water Standards	Renewal, Replacement and Improvement	-	-	-	-	-	-	-
		Debt Proceeds	-	-	-	-	-	75,000	75,000
Subtotal - DRINKING WATER SYSTEM:			Renewal, Replacement and Improvement	-	6,043	7,055	3,594	3,768	4,057
			Debt Proceeds	-	-	-	5,100	-	75,000
WATER AND SEWER VEHICLES									
002511	Replace A030621 Chevrolet Express Van	W&S Operating	-	55					55
002511	Replace A031587 Chevrolet 1500	W&S Operating	-	50					50
002511	Replace A033777 Chevrolet 1500	W&S Operating		50					50
002511	Replace A33926 Chevrolet Colorado	W&S Operating		50					50
002511	Replace A033400 Chevrolet 1500	W&S Operating		50					50
002511	Replace A030629 Chevrolet 3500 Utility Truck	W&S Operating	-	80					80
002511	Replace A031631 Chevrolet 2500 Utility Truck	W&S Operating		80					80
002511	Replace A034342 Ford E350 TV Truck	W&S Operating		400					400
002511	Replace A034427 Chevrolet 2500 Utility Truck	W&S Operating		80					80
002511	Replace A034429 Chevrolet 1500	W&S Operating		50					50
002511	Replace A034539 Chevrolet Equinox	W&S Operating		50					50
002511	Replace A233221 Ford F550	W&S Operating		150					150
002511	New Excavator	W&S Operating		100					100
Subtotal - WATER AND SEWER ADMINISTRATION:			\$ -	\$ 1,245	\$ -	\$ -	\$ -	\$ -	\$ 1,245
CAPITAL IMPROVEMENT PROGRAM - Total			\$ 800	\$ 14,163	\$ 38,955	\$ 18,861	\$ 8,624	\$ 84,187	\$ 164,791
SRF Revenue Bonds			-	-					-
2010B Series - Construction			-	-					-
W&S Operating			-	1,245	-	-	-	-	1,245
RR&I			800	12,918	38,955	8,241	8,624	9,187	77,926
W&S Debt Proceeds			-	-	-	10,620	-	75,000	85,620
TOTALS:			\$800	\$14,163	\$38,955	\$18,861	\$8,624	\$84,187	\$164,791

2022 BJGC Debt Service Fund Fund F.4104

Fund Summary

This fund is used to account for the funds collected for the payment of principal and interest on the Bobby Jones Golf Complex, Taxable Series 2022.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 623,828	\$ (524,812)	\$ 555,044	\$ 555,044	\$ 580,324
Revenues					
Interfund Transfers	1,650,000	2,450,000	2,450,000	1,650,000	1,100,000
Miscellaneous	(93,144)	-	-	-	-
Total Revenues	1,556,856	2,450,000	2,450,000	1,650,000	1,100,000
Estimated Funds Available	2,180,684	1,925,188	3,005,044	2,205,044	1,680,324
Expenditures					
Debt Service	425,640	1,624,720	1,624,720	1,624,720	1,625,140
Principal Payments reclassified to Balance Sheet	1,200,000	-	-	-	-
Total Expenditures	1,625,640	1,624,720	1,624,720	1,624,720	1,625,140
Projected Ending Balance	\$ 555,044	\$ 300,468	\$ 1,380,324	\$ 580,324	\$ 55,184

Date of issue:	2022
Amount:	\$ 20,000,000
Paying Agent:	Sterling Bank
Interest due:	April 1 & October 1
Rating:	N-AMaturity
Maturity of issue:	2036
Outstanding:	\$ 16,835,000
Principal due:	April 1 & October 1
Average Interest:	2.40%
Purpose:	Bobby Jones Golf Complex refirbish

Bobby Jones Golf Complex Fund Fund F.4101

Fund Summary

This fund is used to account for the revenues and expenses for operating an 18-hole municipal golf course. The Bobby Jones Golf Course fund was reclassified to the Parks and Recreation Department in fiscal year 2020-2021, until the course is re-operating in Fiscal Year 2024. The Grand opening of the course was December 15, 2023. The revenues and expenditure budgets are used by the management company to operate the golf course per the agreement.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ (28,010)	\$ 993,298	\$ 1,287,291	\$ 1,287,291	\$ 1,577,068
Revenues					
Charges for Services	3,632,199	3,995,946	4,295,946	3,995,946	4,439,717
Miscellaneous	12,387	130,500	130,500	130,500	130,000
Total Revenues	3,644,586	4,126,446	4,426,446	4,126,446	4,569,717
Estimated Funds Available	3,616,576	5,119,744	5,713,737	5,413,737	6,146,785
Expenditures					
Operating	2,329,285	3,036,669	3,336,669	3,036,669	3,394,611
Transfers	-	800,000	800,000	800,000	1,100,000
Transfers to Bobby Jones Debt Service	-	800,000	800,000		1,100,000
Total Expenditures	2,329,285	4,636,669	4,936,669	3,836,669	5,594,611
Projected Ending Balance	\$ 1,287,291	\$ 483,075	\$ 777,068	\$ 1,577,068	\$ 552,174

Van Wezel Performing Arts Hall Fund Fund F.4102

Fund Summary

This fund is used to account for the revenues and expenses of operating a world-class Performing Arts Hall, which provides a wide variety of entertaining and educational performances including internationally known performers in the fields of theatre arts, dance, and music.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 12,258,680	\$ 12,749,888	\$ 14,505,215	\$ 14,505,215	\$ 12,531,342
Revenues					
Charges for Services	17,995,702	16,700,117	16,700,117	10,061,073	17,758,050
Intergovernmental	237,635	90,798	90,798	95,925	-
Miscellaneous	2,199,512	811,226	811,226	789,226	1,217,726
Total Revenues	20,432,849	17,602,141	17,602,141	10,946,224	18,975,776
Estimated Funds Available	32,691,529	30,352,029	32,107,356	25,451,439	31,507,118
Expenditures					
Personnel	3,578,551	3,463,929	3,462,912	3,664,941	3,476,890
Operating	13,957,763	14,501,389	14,635,064	9,755,156	15,250,892
Capital	-	-	106,000	-	-
Transfers	650,000	378,171	378,171	-	-
Total Expenditures	18,186,314	18,343,489	18,582,147	13,420,097	18,727,782
Projected Ending Balance	\$ 14,505,215	\$ 12,008,540	\$ 13,525,209	\$ 12,031,342	\$ 12,779,336

Van Wezel Performing Arts Hall

Budget Year: 2026

Fund: - F.4102 - Van Wezel Performing Arts Hall Fund

Cost Center: - CC.10042 - Van Wezel Performing Arts Hall

Purpose

To provide a world-class performing arts venue that hosts international, national and local performances for the meaningful enjoyment of our culturally rich community.

Operations

The Van Wezel Performing Arts Hall was opened in 1970 as a result of a City bond and a generous gift from the Van Wezel family. The hall underwent major renovations in 2000 and has 1,741 theatre seats, a grand foyer, an outdoor terrace, concessions area, and many small gathering spaces all within their waterfront location on the Sarasota Bay. During the 2024 season the Hall was impacted by three hurricanes with Hurricane Milton devastating the lower level shutting down the Hall for three months of renovations.

The facility and grounds are handicapped accessible and hearing impaired patrons benefit from the Hall's Induction Loop system (performance sounds can be directly transmitted to hearing aids/cochlear implants). The Van Wezel presents a broad spectrum of local, regional, national, and international performing artists during its annual performance season, and also rents the hall to local non-profit organizations such as the Sarasota Orchestra, Ringling Town Hall (Lecture) Series, Sarasota Ballet, and the Sarasota Concert Association. The Hall is also used by for profit shows and occasional non profit companies. Show related visits impact the local economy with over 1,300 visiting artists and staff's associated hotel stays, restaurant meals and retail purchases. Audiences often dine in Sarasota before or after a show, and more than one third of the Hall's audiences are shown to travel from outside of the City to attend a performance.

In addition to offering a broad range of arts and music programming that appeals to all facets of the community, the Van Wezel also participates in youth and adult arts education programs, and rents portions of the hall for private and public events. The Hall is funded through ticket sales, concessions, rentals, sponsorships, grants and other philanthropy, and does not require subsidization from the City.

Venues Today magazine monitors performing arts venues throughout the United States and around the world and the Van Wezel has been ranked the #1 performing arts hall in North America in the 2,000 seats category, for numerous times, and also voted it the #1 Tourist Attraction in Sarasota as well as the #1 hot spot in the world in the 2,000 seat category.

VAN WEZEL PERFORMING ARTS HALL

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
330000:Intergovernmental Revenue	237,635	90,798	-	-	-
340000:Charges for Services	17,998,298	16,699,417	17,758,050	-	17,758,050
360000:Miscellaneous Revenues	725,530	811,926	1,217,726	-	1,217,726
Totals	\$ 18,961,463	\$ 17,602,141	\$ 18,975,776	\$ -	\$ 18,975,776
Expense					
500000:Personnel Services	3,995,495	3,463,929	3,476,889	-	3,476,889
510000:Contractual Services	9,636,848	9,722,278	9,856,050	-	9,856,050
510100:Non Discretionary Contractual Services	788,415	918,738	916,447	-	916,447
520000:Utilities	253,455	310,400	315,200	-	315,200
530000:Maintenance and Repairs	296,784	401,996	415,028	-	415,028
530100:Non-Discretionary Maintenance and Repairs	-	39,938	-	-	-
540000:Other Supplies and Expenses	2,691,967	3,044,307	3,072,601	-	3,072,601
550000:Insurance Claims and Expenses	30,430	33,000	90,000	-	90,000
550100:Non Discretionary Insurance Claims and Expenses	259,863	30,732	585,566	-	585,566
900000:Interfund Transfer Expense	650,000	378,171	-	-	-
Totals	\$ 18,603,257	\$ 18,343,489	\$ 18,727,781	\$ -	\$ 18,727,781
Personnel					
Full Time Equivalent Positions	21.00	22.00	24.00	0.00	24.00

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Tickets sold to performances	152,775	107,148	137,608
Ticketed hall performances	116	82	106
Days hall was in use	174	112	147

Van Wezel Education Program

Budget Year: 2026

Fund: - F.4102 - Van Wezel Performing Arts Hall Fund

Program: - PGR.10108 - Van Wezel Education Program

Purpose

The Van Wezel Performing Arts Hall is dedicated to increasing the public's enjoyment and appreciation for the performing arts. The Education and Community Engagement Department at the Van Wezel Performing Arts Hall provides arts integration and education experiences to increase understanding in the classroom, the community, and beyond. We believe that art can teach, art can inspire, and art can work-anywhere.

Operations

The Van Wezel Performing Arts Hall's Education Program works to share the power and enjoyment of the performing arts with school children, seniors, veterans, local educators, and our community's underprivileged.

--The Schooltime Performance Series annually allows an estimated 30,000 students (K-12) to experience live performing arts. Performances and subsequent educational workshops meet State and National curriculum standards in the arts and general subject standards, and teachers receive study guides prior to shows to prepare their students for the performance(s). Performances are made affordable for students through the generosity of the Sarasota Performing Arts Foundation, other national and local funding partners, and Main Stage program surpluses.

--Educator professional development is another aspect of the Van Wezel's Education program. The Van Wezel, in partnership with the Sarasota County School District, is a member of the Kennedy Center's Partners in Education Program, supplies local teachers with the tools necessary to teach "in, through, and about" the arts by holding workshops with renowned arts educators. The Hall has been the recipient of many national research grants from the Kennedy Center through this partnership.

--Community engagement programs serving the broader population are always growing at the Van Wezel. ACCESS to the Arts began with Family Nights and 3 additional initiatives allow greater access to the Van Wezel's performances: Total Access - for families; Senior Access - for financially disadvantaged seniors; and Military Access - for veterans, active military and their families. Each program involves partnerships with social services organizations, which refer their clients to opportunities at the Van Wezel. Special talk-backs with performers are also a feature of this program.

Goals

1. To increase our programming for people with disabilities.
 2. To align more to Main Stage programming through improved messaging and access to resources.
 3. To improve reach to schools and increased School time attendance.
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VAN WEZEL EDUCATION PROGRAM

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	128,056	252,050	197,050	-	197,050
360000:Miscellaneous Revenues	540,474	555,526	494,026	-	494,026
Totals	\$ 668,530	\$ 807,576	\$ 691,076	\$ -	\$ 691,076
Expense					
500000:Personnel Services	294,911	324,441	340,028	-	340,028
510000:Contractual Services	95,757	134,034	107,800	-	107,800
510100:Non Discretionary Contractual Services	88,863	103,640	103,148	-	103,148
530000:Maintenance and Repairs	1,000	2,000	1,000	-	1,000
530100:Non-Discretionary Maintenance and Repairs	19,969	19,969	20,568	-	20,568
540000:Other Supplies and Expenses	164,836	252,967	209,785	-	209,785
550100:Non Discretionary Insurance Claims and Expenses	1,893	-	-	-	-
Totals	\$ 667,229	\$ 837,051	\$ 782,329	\$ -	\$ 782,329
Personnel					
Full Time Equivalent Positions	2.00	2.00	3.00	0.00	3.00

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Performance Measures			
Educational program tickets sold	22,660	15,444	20,000
Schools utilizing Education Program	134	84	130

Van Wezel Capital Projects Fund Fund F.4106

Fund Summary

The Van Wezel Surcharge Fund was established to accumulate funds for the necessary replacement of equipment and for major repairs to the facility. This surcharge is levied at the rate of \$2.00 per ticket sold, and is in addition to a current surcharge of \$6.00 per ticket sold, for operations.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 299,861	\$ (19,334)	\$ 500,477	\$ 500,477	\$ 85,643
Revenues					
Charges for Services	422,882	494,850	494,850	224,350	389,350
Interfund Transfers	650,000	378,171	378,171	-	-
Intergovernmental	87,960	-	-	-	-
Miscellaneous	17,249	10,000	10,000	10,000	15,000
Total Revenues	1,178,091	883,021	883,021	234,350	404,350
Estimated Funds Available	1,477,952	863,687	1,383,498	734,827	489,993
Expenditures					
Operating	14,923	1,684	1,684	1,684	1,336
Capital	962,551	837,000	1,794,353	647,500	285,000
Total Expenditures	977,474	838,684	1,796,037	649,184	286,336
Projected Ending Balance	\$ 500,478	\$ 25,003	\$ (412,539)	\$ 85,643	\$ 203,657

Capital Expenditure Detail

Building Carpet Replacements	160,000
Water Filtration	10,000
Building sinks in restrooms	75,000
Lighting System Upgrade	20,000
Audio System Upgrade	20,000
Total Capital Expenditures	\$ 285,000

Solid Waste Management Fund

Fund F.4103

Fund Summary

The Solid Waste Fund is used to account for the provision of sanitation services to the residents and businesses of the City. The Equipment Replacement division of the Solid Waste Management Fund is used to account for the accumulation of resources set aside from Operations as a means to replace vehicles and equipment on a scheduled basis. The Street Sweeping operations moved to the General Fund in fiscal year 2024-25.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 5,247,167	\$ 3,673,610	\$ 7,158,210	\$ 7,158,210	\$ 4,688,910
Revenues					
Charges for Services	15,485,837	17,077,555	17,077,555	17,077,555	17,690,428
Interfund Transfers	1,406,500	3,035,000	3,035,000	3,035,000	2,535,000
Miscellaneous	1,206,763	294,500	294,500	325,000	323,000
Netted Transfers	(924,500)	(3,035,000)	(3,035,000)	(3,035,000)	(2,535,000)
Total Revenues	17,174,600	17,372,055	17,372,055	17,402,555	18,013,428
Estimated Funds Available	22,421,767	21,045,665	24,530,265	24,560,765	22,702,338
Expenditures					
Personnel	5,515,711	5,095,056	5,098,556	5,560,609	5,589,791
Operating	8,753,037	9,435,833	9,432,333	9,605,546	10,035,657
Capital	994,809	3,060,250	5,592,055	4,705,700	2,560,250
Transfers	924,500	3,035,000	3,047,959	3,035,000	2,535,000
Netted Transfers	(924,500)	(3,035,000)	(3,047,959)	(3,035,000)	(2,535,000)
Total Expenditures	15,263,557	17,591,139	20,122,944	19,871,855	18,185,698
Projected Ending Balance	\$ 7,158,210	\$ 3,454,526	\$ 4,407,321	\$ 4,688,910	\$ 4,516,640

Capital Expenditure Detail

New Routing Software	430,000
Scale House Computer Upgrades	25,250
CIP request (10) vehicle replacements	1,125,000
Containers & Carts	980,000
Total	\$ 2,560,250

Solid Waste Management

Budget Year: 2026

Fund: - F.4103 - Solid Waste Management Fund

Program: - PGR.10175 - Solid Waste Management

Purpose

To provide the citizens of the City of Sarasota with an environmentally sound and cost-effective means to manage and reduce solid waste while implementing ways to lower waste tonnages delivered to the land fill.

Operations

Solid Waste Division plans, develops and implements a system of solid waste collection operations throughout the City of Sarasota that provides a level of service to protect public health and the environment while meeting the requirements of Local, State and Federal regulations. The City also ensures that all collection locations are provided with the appropriate waste and/or recycle containers. Level of services provided: Residential is a once per week solid waste collection service from a City-supplied containers. Collection is performed with semi-automated to fully automated trucks; Commercial refuse collection services range from one to six times per week. The container sizes range from a 95 gallon cart up to a 40-yard compactor dumpster; City Public areas collection services are performed daily for street receptacles in the downtown area, St. Armand s Circle, Southside Village, Dr. Martin Luther King Jr. Blvd business district, as well as at City parks. The City has an interlocal agreement with Sarasota County for disposal in their landfill. In addition to solid waste collection, the City requires mandatory recycling. The City provides residential collection and disposal services for single stream recyclable materials within a city-supplied containers. The City also provides Residential collection once a week for yard waste, white goods, and bulk trash. Commercial/business operators select their own private vendor for recycle, yard waste, white goods and bulk trash collection services. Through sustainability efforts, the City continues raises awareness on both a municipal and community wide level to better steward best management practices relating to solid waste and recycling services to increase recycling utilization rates and decrease solid waste generation as part of the City s strategic plan.

Goals

1. Coordinate with the Utilities Billing Office for implementation of new billing software associated with Solid Waste.

SOLID WASTE MANAGEMENT

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340000:Charges for Services	15,106,431	16,585,314	17,888,428	-	17,888,428
340001:Other Charges for Services	592,133	690,241	-	-	-
360000:Miscellaneous Revenues	43,588	96,500	125,000	-	125,000
Totals	\$ 15,742,152	\$ 17,372,055	\$ 18,013,428	\$ -	\$ 18,013,428

Expense					
500000:Personnel Services	6,371,967	5,095,056	5,463,933	122,359	5,586,292
510000:Contractual Services	13,312	97,615	99,715	-	99,715
510100:Non Discretionary Contractual Services	2,480,555	2,781,529	2,954,612	-	2,954,612
520000:Utilities	5,210,888	5,154,471	5,559,946	-	5,559,946
530000:Maintenance and Repairs	71,549	164,748	171,417	-	171,417
530100:Non-Discretionary Maintenance and Repairs	185,571	180,310	185,958	-	185,958
540000:Other Supplies and Expenses	554,158	986,282	995,085	-	995,085
550100:Non Discretionary Insurance Claims and Expenses	26,523	50,878	52,424	-	52,424
580000:Bad Debt Expense	20,000	20,000	20,000	-	20,000
600000:Capital Outlay	6,888	25,250	25,250	-	25,250
900000:Interfund Transfer Expense	924,500	3,035,000	2,535,000	-	2,535,000
Totals	\$ 15,865,911	\$ 17,591,139	\$ 18,063,340	\$ 122,359	\$ 18,185,699

Personnel

Full Time Equivalent Positions	50.94	50.94	50.00	0.00	50.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Tons of Residential solid waste collected	22,626	18,057	20,000
Tons of Commercial solid waste collected	31,386	32,137	33,000
Tons of Residential yard waste collected	3,648	2,929	3,500
Tons of Residential recycling collected	4,319	4,205	4,300
Collections occurred on scheduled day	99%	99%	99%
Staff training hours per operator	40	40	40

SOLID WASTE MANAGEMENT

Budget Issue - Fleet Services Technician III**Justification:**

New Position needed to address aging solid waste vehicle fleet and equipment. This position would be funded out of Solid Waste Division but directly work and report in the Fleet Services Division.

Reduced downtime of solid waste equipment and/or vehicle and/or travel time sending the vehicles and/or equipment to outsourced repair facilities in the City of Tampa area.

Increase solid waste customer service for our residents

Proactive customer service for the solid waste drivers needing immediate assistance with their solid waste vehicles and/or equipment

Operating Budget Details

Program	Spend/Revenue Category	2026 Budget
Expense		
CC.10043-PGR.10175-Solid Waste Management	SC.1201 - Salaries and Wages	52,347
CC.10043-PGR.10175-Solid Waste Management	SC.2101 - Fica Taxes	4,005
CC.10043-PGR.10175-Solid Waste Management	SC.2201 - Retirement Contributions	7,344
CC.10043-PGR.10175-Solid Waste Management	SC.2301 - Life and Health Insurance	12,955
CC.10043-PGR.10175-Solid Waste Management	SC.2401 - Workers' Compensation	1,994
Total Expense		78,645

SOLID WASTE MANAGEMENT FUND

Budget Issue - Solid Waste Compliance Coordinator**Justification:**

New Position needed to address Commission objective of a Vacation Rental Registry.

Benefits of this position include:

Improved solid waste coordination for Development Review Committee applications with permits and construction inspections through field inspections, audits and timely site reviews.

Improve recycling practices for the commercial business and recycling code compliancy. Inspect and reduce illegal dumping situations throughout the city.

Reduce overtime that current solid waste staff use to perform these duties.

Operating Budget Details

Program	Spend/Revenue Category	2026 Budget
Expense		
CC.10043-PGR.10175-Solid Waste Management	SC.1201 - Salaries and Wages	28,309
CC.10043-PGR.10175-Solid Waste Management	SC.2101 - Fica Taxes	2,166
CC.10043-PGR.10175-Solid Waste Management	SC.2201 - Retirement Contributions	3,972
CC.10043-PGR.10175-Solid Waste Management	SC.2301 - Life and Health Insurance	6,478
CC.10043-PGR.10175-Solid Waste Management	SC.2401 - Workers' Compensation	2,788
Total Expense		43,713

Parking Management Fund Fund F.4107

Fund Summary

The Parking Management Fund is used for the operations, maintenance, regulation, permitting, and associated enforcement of the City's on-street parking, surface parking lots, and structured parking facilities.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 1,403,461	\$ 1,067,828	\$ 1,385,779	\$ 1,385,779	\$ 821,981
Revenues					
Charges for Services	1,934,123	2,585,000	2,585,000	2,230,344	2,301,290
Fines and Forfeitures	1,299,276	1,792,500	1,792,500	1,180,664	1,778,500
Licenses and Permits	8,486	4,000	4,000	49,567	23,000
Miscellaneous	352,090	134,000	134,000	45,500	35,000
Transportation	15,691	-	-	31,237	35,000
Total Revenues	3,609,666	4,515,500	4,515,500	3,537,312	4,172,790
Estimated Funds Available	5,013,127	5,583,328	5,901,279	4,923,091	4,994,771
Expenditures					
Personnel	1,709,772	1,759,705	1,764,905	1,671,241	1,802,682
Operating	1,802,926	2,338,165	2,361,166	2,212,334	2,419,954
Debt Service	10,021	78,000	78,000	78,000	80,000
Capital	36,650	113,100	227,722	139,535	109,050
Principal Payments reclassified to balance sheet	67,979				
Total Expenditures	3,627,348	4,288,970	4,431,793	4,101,110	4,411,686
Projected Ending Balance	\$ 1,385,779	\$ 1,294,358	\$ 1,469,486	\$ 821,981	\$ 583,085

Parking Management

Budget Year: 2026

Fund: - F.4107 - Parking Management Fund

Cost Center: - CC.10045 - Parking Management

Purpose

The Administrative Support cost center allows the Parking Division to monitor costs as it relates to support services of the entire division. Unlike other field cost centers, this unit specifically performs administrative functions that may support a wide variety of parking division functions needed to provide public services. The unit is comprised of collections of citations, payments and issuance for parking permits, central communications for parking division inquiries, daily cash receipts, reporting, and tracking of all division statistics. With one (1) Full-time and one (1) Part-time clerk, the Parking Service window provides services for more than 5,000 in person transaction annually, and many more on the telephone.

Operations

The office operates Monday - Friday from 8 a.m. to 5 p.m., currently with one full-time employee. The Parking Enforcement Supervisor compliments the administrative specialist daily by assisting and directing staff accordingly.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	8,486	4,000	23,000	-	23,000
340000:Charges for Services	1,988,580	2,719,000	2,371,290	-	2,371,290
350000:Judgments, Fines & Forfeitures	1,299,276	1,792,500	1,778,500	-	1,778,500
360000:Miscellaneous Revenues	56,814	-	-	-	-
Totals	\$ 3,353,156	\$ 4,515,500	\$ 4,172,790	\$ -	\$ 4,172,790

Expense					
500000:Personnel Services	1,635,064	1,759,705	1,802,681	-	1,802,681
510000:Contractual Services	165,763	246,850	292,320	-	292,320
510100:Non Discretionary Contractual Services	547,963	640,727	658,131	-	658,131
520000:Utilities	75,107	107,550	112,940	-	112,940
530000:Maintenance and Repairs	441,431	657,600	607,325	-	607,325
540000:Other Supplies and Expenses	334,957	384,400	465,500	-	465,500
550000:Insurance Claims and Expenses	58,851	-	-	-	-
550100:Non Discretionary Insurance Claims and Expenses	178,851	301,038	283,738	-	283,738
600000:Capital Outlay	36,650	113,100	109,050	-	109,050
700100:Non-Discretionary Debt Service	-	65,680	67,000	-	67,000
700200:Interest and Fiscal Charges	10,021	12,320	13,000	-	13,000
Totals	\$ 3,484,658	\$ 4,288,970	\$ 4,411,685	\$ -	\$ 4,411,685

Personnel

Full Time Equivalent Positions	21.84	20.70	20.70	0.00	20.70
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Parking citations issued (with fine)	58,569	51,675	70,000
Warning citations issued (no fine)	3,421	1,223	4,500
Vehicles immobilized (wheel-locked)	39	6	25
Tickets issued per FTE enforcement specialist	10,274	8,816	9,785
Free on-street managed spaces (excluding residential)	2,371	2,371	2,371
Parking garage spaces	4,775	4,755	4,755
On-street metered spaces	506	506	506

St. Armands Paid Parking Area Fund Fund F.4109

Fund Summary

The St. Armands Paid Parking Area Fund is used to account for the funds collected by the operation of a paid parking program within St. Armands Circle on St. Armands Key. These collections are designated to administer the paid parking program and to repay the construction costs for the St. Armands Public Parking Garage.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 88,978	\$ (149,777)	\$ 119,604	\$ 119,604	\$ (336,356)
Revenues					
Charges for Services	1,510,082	1,994,000	1,994,000	1,154,299	2,115,000
Fines and Forfeitures	458,591	-	-	-	-
Interfund Transfers	-	-	400,000	-	-
Licenses and Permits	1,005	-	-	2,500	-
Miscellaneous	90,937	-	-	58,719	-
Total Revenues	2,060,615	1,994,000	2,394,000	1,215,518	2,115,000
Estimated Funds Available	2,149,593	1,844,223	2,513,604	1,335,122	1,778,644
Expenditures					
Personnel	200,872	260,742	260,742	203,941	291,123
Operating	729,117	721,441	721,441	617,537	888,218
Transfers	1,100,000	850,000	850,000	850,000	850,000
Total Expenditures	2,029,989	1,832,183	1,832,183	1,671,478	2,029,341
Projected Ending Balance	\$ 119,604	\$ 12,040	\$ 681,421	\$ (336,356)	\$ (250,697)

St. Armands Paid Parking

Budget Year: 2026

Fund: - F.4109 - St. Armands Paid Parking Area Fund

Cost Center: - CC.10036 - St. Armands Paid Parking

Purpose

Provide a covered parking structure and amenities to the St. Armands Circle business and residential district.

The St. Armands Parking Garage was opened in 2019 with a total of 480 Parking spaces. The award winning facility is state of the art and is partially powered by solar energy. The garage offers amenities such as EV charging stations, a tire inflation machine, public restrooms, and a bike storage room.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
320000:Permits, Fees and Special Assessments	1,005	-	-	-	-
340000:Charges for Services	1,510,082	1,994,000	2,115,000	-	2,115,000
350000:Judgments, Fines & Forfeitures	458,591	-	-	-	-
360000:Miscellaneous Revenues	2,478	-	-	-	-
Totals	\$ 1,972,156	\$ 1,994,000	\$ 2,115,000	\$ -	\$ 2,115,000
Expense					
500000:Personnel Services	208,812	260,742	291,123	-	291,123
510000:Contractual Services	778	14,622	15,135	-	15,135
510100:Non Discretionary Contractual Services	97,081	89,223	142,405	-	142,405
520000:Utilities	27,540	28,500	30,300	-	30,300
530000:Maintenance and Repairs	306,619	282,000	318,500	-	318,500
540000:Other Supplies and Expenses	189,092	182,050	252,450	-	252,450
550100:Non Discretionary Insurance Claims and Expenses	108,006	125,046	129,428	-	129,428
900000:Interfund Transfer Expense	1,008,333	850,000	850,000	-	850,000
Totals	\$ 1,946,261	\$ 1,832,183	\$ 2,029,341	\$ -	\$ 2,029,341
Personnel					
Full Time Equivalent Positions	2.16	3.30	3.30	0.00	3.30

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Free on-street managed spaces (excluding residential)	175	175	175
Parking garage spaces	480	480	480
Surface lot spaces	263	367	367
On-street metered spaces	536	536	536

St. Armands Garage Debt Ser A Fund Fund F.4108

Fund Summary

This fund is used to account for the funds collected for the payment of principal and interest on the St. Armands Paid Parking Area Improvements Revenue Bonds, Series 2017A.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 79,433	\$ 262,858	\$ 244,463	\$ 244,463	\$ 231,288
Revenues					
Interfund Transfers	900,000	700,000	700,000	700,000	700,000
Miscellaneous	(18,268)	-	-	-	-
Special Assessments	-	260,000	260,000	260,000	260,000
Special Assessments-reclass to balance sheet	260,556				
Transfer from St Armands operating fund	-	700,000	700,000	-	700,000
Total Revenues	1,142,288	1,660,000	1,660,000	960,000	1,660,000
Estimated Funds Available	1,221,721	1,922,858	1,904,463	1,204,463	1,891,288
Expenditures					
Debt Service	392,258	973,175	973,175	973,175	974,650
Principal Payments reclassified to balance sheet	585,000				
Total Expenditures	977,258	973,175	973,175	973,175	974,650
Projected Ending Balance	\$ 244,463	\$ 949,683	\$ 931,288	\$ 231,288	\$ 916,638

Date of issue:	2017
Amount:	\$ 13,595,000
Paying Agent:	The Bank of New York Mellon
Interest due:	April 1 & October 1
Rating:	Moody's Aa1 and Fitch AA
Maturity of issue:	2038
Outstanding:	\$ 10,425,000
Principal due:	October 1
Average Interest:	3.47%
Purpose:	St. Armand's Paid Parking Area Improvements

St. Armands Parking Debt Ser B Fund Fund F.4110

Fund Summary

This fund is used to account for the funds collected for the payment of principal and interest on the St. Armands Paid Parking Area Improvements Revenue Bonds, Series 2017B.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 82,829	\$ 53,021	\$ 135,663	\$ 135,663	\$ 144,307
Revenues					
Interfund Transfers	200,000	150,000	150,000	150,000	150,000
Miscellaneous	(5,520)	-	-	-	-
Transfers from St Armands operating fund		150,000	150,000	-	150,000
Total Revenues	194,480	300,000	300,000	150,000	300,000
Estimated Funds Available	277,309	353,021	435,663	285,663	444,307
Expenditures					
Debt Service	51,646	142,106	142,106	141,356	144,406
Principal Payment reclass to balance sheet	90,000				
Total Expenditures	141,646	142,106	142,106	141,356	144,406
Projected Ending Balance	\$ 135,663	\$ 210,915	\$ 293,557	\$ 144,307	\$ 299,901

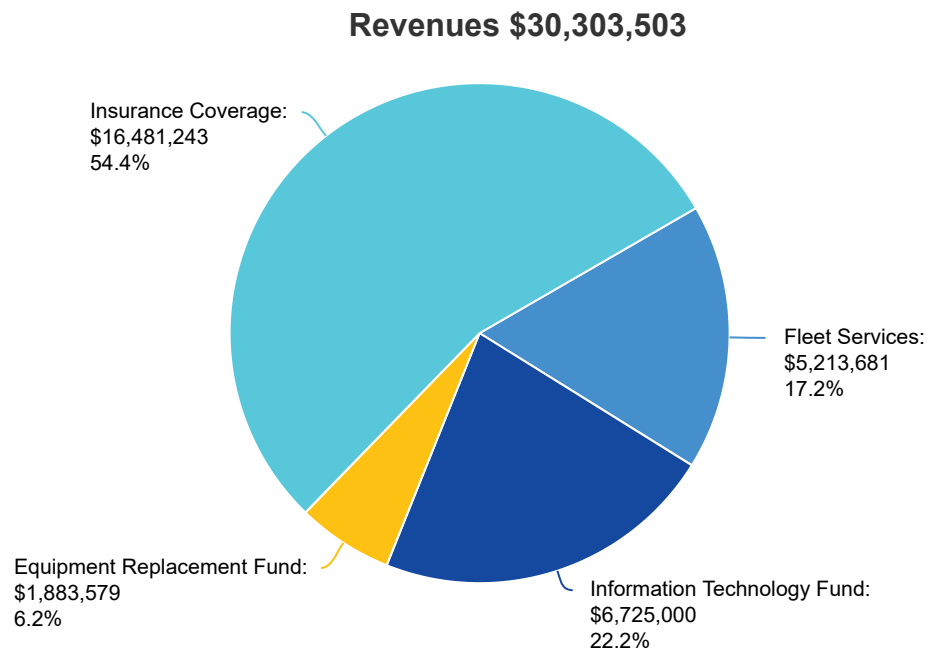
Date of issue:	2017
Amount:	\$ 2,075,000
Paying Agent:	The Bank of New York Mellon
Interest due:	April 1 & October 1
Rating:	Moody's Aa1 and Fitch AA
Maturity of issue:	2038
Outstanding:	\$ 1,670,000
Principal due:	October 1
Average Interest:	3.17%
Purpose:	St. Armand's Paid Parking Area Improvements

An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (Dade County Road 112) running parallel to the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The ocean is visible on the left and right sides of the highway. The image is framed by a large teal circle and a teal hexagon.

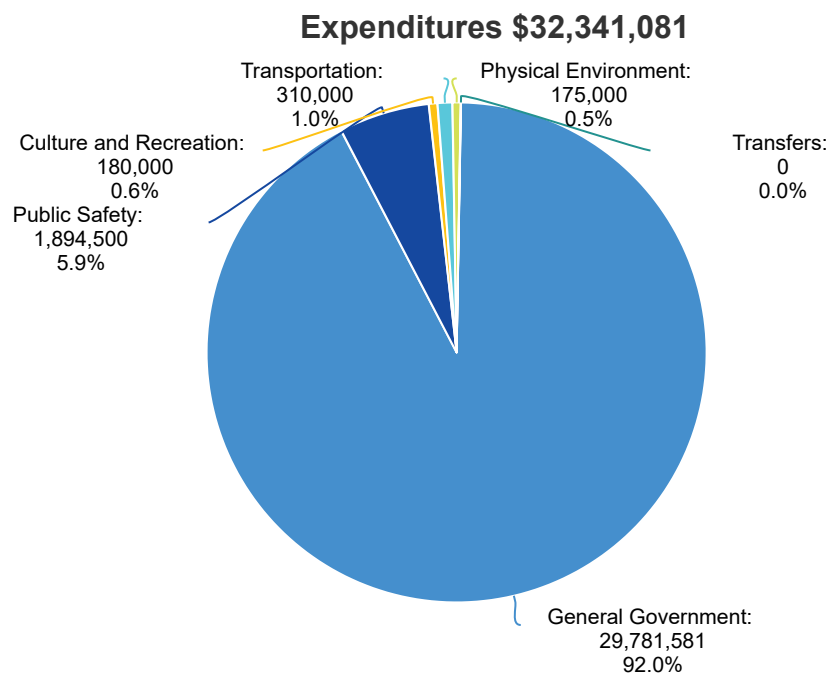
Internal Service Funds



Internal Service Funds



The above chart presents revenues of each internal service type operation as a percentage of total Internal Service Fund revenues. The majority of the above revenues, 54.39%, are derived from Insurance Coverage that include group medical/dental, worker's compensation, fleet, police and general liability and law enforcement death benefits.



The above chart demonstrates expenditures by major function as a percentage of total Internal Service Fund expenditures. Internal Service Fund expenditures are generally classified as General Government. When the internal service is purchased, the user department will record the functional expenditure.

Internal Service Funds Combining Budget Statement

	Fleet Services	Information Technology	Equipment Replacement
Beginning Fund Balance	\$ 1,291,552	-\$531,735	\$ 7,103,932
Revenues			
Charges for Services	5,153,481	6,725,000	1,883,579
Interfund Transfers	-	-	-
Intergovernmental	60,000	-	-
Miscellaneous	200	-	-
Other Financing Sources	-	-	-
Total Revenue	5,213,681	6,725,000	1,883,579
Estimated Funds Available	6,505,233	6,193,265	8,987,511
Expenditures			
General Government	5,621,282	6,063,844	110,766
Public Safety	-	-	1,894,500
Culture and Recreation	-	-	180,000
Transportation	-	-	310,000
Physical Environment	-	-	175,000
Transfers	-	-	-
Total Expenditures	5,621,282	6,063,844	2,670,266
Ending Fund Balance	\$ 883,951	\$ 129,421	\$ 6,317,245

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan

Internal Service Funds Combining Budget Statement (Continued)

	Insurance Coverage	2025-26 BUDGET	Totals	
			2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 5,046,336	\$ 12,910,085	\$ 15,906,693	\$ 15,665,289
Revenues				
Charges for Services	15,595,273	29,357,333	27,876,859	30,387,056
Interfund Transfers	500,000	500,000	-	1,214,215
Intergovernmental	-	60,000	60,000	84,815
Miscellaneous	385,970	386,170	436,170	2,231,482
Other Financing Sources	-	-	-	(7,739)
Total Revenue	16,481,243	30,303,503	28,373,029	33,909,829
Estimated Funds Available	21,527,579	43,213,588	44,279,722	49,575,118
Expenditures				
General Government	17,985,689	29,781,581	29,012,895	32,467,138
Public Safety	-	1,894,500	358,000	118,723
Culture and Recreation	-	180,000	384,000	102,896
Transportation	-	310,000	35,000	-
Physical Environment	-	175,000	115,000	248,000
Transfers	-	-	-	700,000
Total Expenditures	17,985,689	32,341,081	29,904,895	33,636,757
Ending Fund Balance	\$ 3,541,890	\$ 10,872,507	\$ 14,374,827	\$ 15,938,361

Fleet Services Fund F.5001

Fund Summary

The Fleet Services Fund is used to account for the costs of operating a maintenance facility (garage) which is used to service almost all City motor vehicles, including heavy equipment trucks and Police Department vehicles that are not otherwise receiving maintenance services as part of a leasing package or warranty condition. This Fund also accounts for a fully automated fueling facility used for all City vehicles and equipment.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 1,099,724	\$ 947,857	\$ 1,094,801	\$ 1,094,081	\$ 1,291,552
Revenues					
Charges for Services	4,456,025	5,765,135	5,765,135	5,844,386	5,153,481
Interfund Transfers	129,215	-	-	-	-
Intergovernmental	84,815	60,000	60,000	64,634	60,000
Miscellaneous	3,715	200	200	200	200
Total Revenues	4,673,770	5,825,335	5,825,335	5,909,220	5,213,681
Estimated Funds Available	5,773,494	6,773,192	6,920,136	7,003,301	6,505,233
Expenditures					
Personnel	924,696	1,045,468	1,045,468	1,051,728	1,071,360
Operating	3,660,287	4,485,100	4,485,100	4,575,121	4,419,922
Capital	93,710	159,000	219,979	84,900	130,000
Total Expenditures	4,678,693	5,689,568	5,750,547	5,711,749	5,621,282
Projected Ending Balance	\$ 1,094,801	\$ 1,083,624	\$ 1,169,589	\$ 1,291,552	\$ 883,951

Fleet Services

Budget Year: 2026

Fund: - F.5001 - Fleet Services

Program: - PGR.10188 - Fleet Services

Purpose

To provide the City's fleet and equipment, excluding leased law enforcement vehicles, with various services that include but not limited to maintenance, repairs, rehabilitations, and enhancements to ensure the equipment is safe to operate on a daily basis and to maximize the efficiency of the equipment which demonstrates sound fiscal responsibility and aid City Departments in the delivery of a higher level of necessary City services.

Operations

The Fleet Services facility provides maintenance and repairs to City vehicles, light to heavy-duty trucks and construction equipment. This facility also provides a 24-hour fully automated State permitted fueling station, scheduling and performing preventative maintenance, emergency roadside assistance, bidding and scheduling contracted repairs, scheduling warranty repairs and maintaining vehicle inventories, and overseeing the parts inventory service provider. The Preventative Maintenance Program attends to solid waste vehicles, heavy equipment, automobiles and pickup trucks. The Fleet Services staff ensures that preventative services are regularly scheduled in a manner compatible to the manufacturer's recommendations, and schedules and coordinates specialized contract repairs provided by outside vendors when necessary. When requested, Fleet Services staff also reviews various Departments' capital equipment replacement plans to assist with budgeting for future needs; as well as provide support to outside governmental agencies on an as-needed basis.

Goals

1. Improve each city department's compliance with preventive maintenance scheduling.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
330000:Intergovernmental Revenue	84,815	60,000	60,000	-	60,000
340001:Other Charges for Services	4,456,007	5,765,135	5,153,481	-	5,153,481
360000:Miscellaneous Revenues	3,715	200	200	-	200
390001:Intragovernmental Transfers	129,215	-	-	-	-
Totals	\$ 4,673,752	\$ 5,825,335	\$ 5,213,681	\$ -	\$ 5,213,681

Expense					
500000:Personnel Services	1,017,060	1,045,467	1,071,359	-	1,071,359
510000:Contractual Services	130,910	168,917	169,217	-	169,217
510100:Non Discretionary Contractual Services	414,154	403,670	222,391	-	222,391
520000:Utilities	2,616	5,072	5,072	-	5,072
530000:Maintenance and Repairs	74,168	97,367	100,125	-	100,125
540000:Other Supplies and Expenses	3,032,574	3,801,989	3,909,087	-	3,909,087
550000:Insurance Claims and Expenses	-	1,000	1,000	-	1,000
550100:Non Discretionary Insurance Claims and Expenses	5,865	7,085	13,030	-	13,030
600000:Capital Outlay	93,710	159,000	130,000	-	130,000
Totals	\$ 4,771,057	\$ 5,689,567	\$ 5,621,281	\$ -	\$ 5,621,281

Personnel

Full Time Equivalent Positions	6.30	6.30	6.30	0.00	6.30
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FLEET SERVICES

Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Fuel cost below average retail sale	13.71%	7.00%	7.00%
Vehicles/equipment in preventative maintenance program	726	768	780
Vehicles/equipment per certified mechanic	147	153	130
Availability of fleet	99%	99%	99%

Information Technology Fund Fund F.5002

Fund Summary

This fund provides for the City's use of technology resources including voice data services, Multi-Functional Device network connectivity (fax/scan/copy), computer software and hardware procurement, desktop applications, active directory platforms, Windows servers, server hardware, storage area networks, virtual platform frameworks, disaster recovery technology, database management systems, internet and wireless connectivity, multi-year IT capital replacement plan, Departmental computer asset (hardware and software) inventory, centralized Geographic Information System services, Web Page services, and daily (and emergency) desktop and application support.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 470,585	\$ 286,396	\$ (385,932)	\$ (385,932)	\$ (531,735)
Revenues					
Charges for Services	4,691,721	5,754,270	5,754,270	5,754,270	6,725,000
Interfund Transfers	135,000	-	-	-	-
Miscellaneous	941	-	-	-	-
Total Revenues	4,827,662	5,754,270	5,754,270	5,754,270	6,725,000
Estimated Funds Available	5,298,247	6,040,666	5,368,338	5,368,338	6,193,265
Expenditures					
Personnel	2,491,801	2,689,238	2,645,067	2,594,560	2,850,010
Operating	2,818,316	3,063,101	3,141,518	3,087,218	3,213,835
Capital	374,062	125,000	213,295	218,295	-
Total Expenditures	5,684,179	5,877,339	5,999,880	5,900,073	6,063,845
Projected Ending Balance	\$ (385,932)	\$ 163,327	\$ (631,542)	\$ (531,735)	\$ 129,420

Information Technology

Budget Year: 2026

Fund: - F.5002 - Information Technology Fund

Program: - PGR.10126 - Information Technology

Purpose

To deliver comprehensive administrative, operational, and technical support necessary to manage and maintain secure, cost-effective, and cutting-edge computer, software, cloud, AI cyber and telecommunications services to the City of Sarasota.

Operations

The Information Technology department oversees and manages a wide range of essential services, including:

1. Voice and data services, along with cellular service coordination.
2. Development and facilitation of a multi-year IT capital replacement plan.
3. Provision of centralized Geographic Information System (GIS) services and website management.
4. Daily desktop and application support, including 24/7 emergency assistance.
5. Secure and manage all cyber security needs for the city

Goals

1. Implement a network access control (NAC) system to enhance network security by mitigating risks associated with open network ports. The NAC will enforce policies that restrict access to the devices that are unpatched or lack virus protection, ensuring only compliant systems can connect to the network.
2. Procure and implement Cityworks for Utilities, Public Works, Facilities, and Parks and Recreation to establish a comprehensive GIS-centric asset management and work order system. Cityworks integrates seamlessly with Esri's ArcGIS, enabling real-time tracking of assets, streamlining workflows, improving collaboration across departments, and enhancing decision-making through data visualization and analytics
3. Adding AI Copilot for city operations will enhance productivity by automating repetitive tasks, providing real-time assistance, and improving decision-making through data-driven insights. It can streamline workflows across departments like public works and utilities, enabling faster service delivery and better resource allocation. Provide comprehensive training to end-users on responsible AI usage, cybersecurity risks, and best practices to maximize benefits while minimizing vulnerabilities

INFORMATION TECHNOLOGY

	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Issues	FY 2026 Total
Revenue					
340001:Other Charges for Services	4,691,721	5,754,270	6,725,000	-	6,725,000
360000:Miscellaneous Revenues	955	-	-	-	-
390001:Intragovernmental Transfers	135,000	-	-	-	-
Totals	\$ 4,827,676	\$ 5,754,270	\$ 6,725,000	\$ -	\$ 6,725,000
Expense					
500000:Personnel Services	2,120,803	2,689,237	2,756,268	91,742	2,848,010
510000:Contractual Services	199,992	291,000	296,200	-	296,200
510100:Non Discretionary Contractual Services	211,592	12,200	53,500	-	53,500
520000:Utilities	196,962	292,315	313,833	-	313,833
530000:Maintenance and Repairs	2,055,817	2,291,041	2,400,498	-	2,400,498
540000:Other Supplies and Expenses	112,372	115,755	116,000	-	116,000
550000:Insurance Claims and Expenses	41,048	60,000	35,000	-	35,000
550100:Non Discretionary Insurance Claims and Expenses	530	790	804	-	804
600000:Capital Outlay	374,062	125,000	-	-	-
Totals	\$ 5,313,178	\$ 5,877,338	\$ 5,972,103	\$ 91,742	\$ 6,063,845

Personnel

Full Time Equivalent Positions	18.00	20.00	20.00	1.00	21.00
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Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate
Percentage of work orders completed within 24 hours	72%	72%	72%
Data storage managed (Terabytes)	399	247	247
Software programs inventoried	180	180	180
Desktop phones in operation	730	742	750

INFORMATION TECHNOLOGY

Budget Issue - Webmaster**Justification:**

New Position: Webmaster to provide consistent branding and messaging via the city website

The Webmaster will:

- a. manage and support all the city website and subsites
- b. 70% support and maintain all city websites
- c. 20% support Chambers electronics and meeting support
- d. 10% support ADA on the city website and all digital docs

The Webmaster will be responsible for handling and maintaining a complex web ecosystem consisting of 3 main sites, 15 subsites, and over 300 pages. This role requires a highly skilled professional to oversee all aspects of website operations, including design, development, content management, and technical support.

Key responsibilities on the website include:

- 1. Ensuring optimal functionality and performance across all sites and pages
- 2. Implementing and maintaining consistent design standards and user experiences
- 3. Managing content updates and integrations with databases and servers
- 4. Conducting regular security audits and implementing data protection measures
- 5. Performing cross-browser and cross-device testing to ensure compatibility
- 6. Analyzing web traffic and user behavior to optimize site performance
- 7. Collaborating with various departments to meet organizational goals and implement web strategies

Operating Budget Details

Program	Spend/Revenue Category	2026 Budget
Expense		
CC.10048-PGR.10126-Information Technology	SC.1201 - Salaries and Wages	64,611
CC.10048-PGR.10126-Information Technology	SC.2101 - Fica Taxes	4,943
CC.10048-PGR.10126-Information Technology	SC.2201 - Retirement Contributions	9,065
CC.10048-PGR.10126-Information Technology	SC.2301 - Life and Health Insurance	12,955
CC.10048-PGR.10126-Information Technology	SC.2401 - Workers' Compensation	168
Total Expense		91,742

Equipment Replacement Fund Fund F.5003

Fund Summary

The purpose of the Equipment Replacement Fund is to provide a mechanism that generates funds to be able to replace equipment on a pre-determined schedule by "leasing" the equipment to the operating department at a rate that will be sufficient to cover the original investment plus inflation. Automobiles, trucks, and certain other assets will be purchased through this fund and the monthly lease payment will become an operating expense to the applicable department.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 6,827,264	\$ 7,093,248	\$ 8,202,906	\$ 8,202,906	\$ 7,103,932
Revenues					
Charges for Services	1,514,590	1,720,336	1,720,336	1,720,336	1,883,579
Miscellaneous	395,566	-	-	-	-
Interest				159,374	
Total Revenues	1,910,156	1,720,336	1,720,336	1,879,710	1,883,579
Estimated Funds Available	8,737,420	8,813,584	9,923,242	10,082,616	8,987,511
Expenditures					
Building Permits	-	-	-	90,000	200,000
Facilities Management	57,774	-	2,000	-	-
Financial Administration	7,093	-	-	-	-
Streets And Highway	-	35,000	155,000	155,600	310,000
Information Technology	-	90,000	90,000	35,347	50,000
Unclassified Administration	-	7,651	7,651	7,651	6,766
Fleet Services	-	54,000	54,000	-	54,000
Non-Park Maintenance	248,000	115,000	190,000	190,000	175,000
Planning	-	35,000	35,000	29,000	-
Parks And Recreation	102,896	384,000	1,291,258	175,000	180,000
Sarasota Police Department	118,751	358,000	1,153,775	2,296,086	1,694,500
Total Expenditures	534,514	1,078,651	2,978,684	2,978,684	2,670,266
Projected Ending Balance	\$ 8,202,906	\$ 7,734,933	\$ 6,944,558	\$ 7,103,932	\$ 6,317,245

Insurance Funds (combined)

Fund Summary

The City's Insurance Funds are used to accumulate resources to finance deductibles and expenses as they occur in the City's six insurance programs. These programs are: Worker's Compensation, General and Fleet Liability, Law Enforcement Death benefit, Group Medical and Dental, Law Enforcement Liability, and Life and Long Term Disability Insurance. The City has stop-loss or catastrophic loss insurance policies in Worker's Compensation and Group Medical and Dental Funds that cap the total amount of potential losses. The City is considered to be self-insured only for losses not covered by these policies.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 7,267,715	\$ 7,579,191	\$ 7,042,707	\$ 7,042,707	\$ 5,046,336
Revenues					
Charges for Services	14,090,647	14,637,118	14,637,118	14,893,133	15,595,273
Interfund Transfers	950,000	1,100,000	1,308,049	-	900,000
Miscellaneous	1,831,260	435,970	435,970	185,970	385,970
Other Financing Sources	(7,739)	-	-	-	-
Interfund Transfers netted	(700,000)	(1,100,000)	(1,100,000)		(400,000)
Total Revenues	16,164,168	15,073,088	15,281,137	15,079,103	16,481,243
Estimated Funds Available	23,431,883	22,652,279	22,323,844	22,121,810	21,527,579
Expenditures					
Operating	16,405,326	17,262,007	17,470,056	17,080,474	17,985,689
Capital	(28)	-	-	-	-
Transfers	700,000	1,100,000	1,100,000	800,000	400,000
Interfund Transfers netted	(700,000)	-	-	(800,000)	-
Total Expenditures	16,405,318	18,362,007	18,570,056	17,080,474	18,385,689
Projected Ending Balance	\$ 7,042,707	\$ 4,290,272	\$ 3,753,788	\$ 5,041,336	\$ 3,141,890

Workers Compensation Fund Fund F.5004

Fund Summary

The City is self-insured for worker's compensation claims on a per occurrence basis up to \$500,000 for Police Officers and General Employees. The City procures insurance to cover any claim that exceeds this limit.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 912,326	\$ 394,505	\$ 689,066	\$ 689,066	\$ 464,577
Revenues					
Charges for Services	1,973,960	1,843,187	1,843,187	1,848,610	1,945,475
Miscellaneous	244,277	175,000	175,000	125,000	25,000
Total Revenues	2,218,237	2,018,187	2,018,187	1,973,610	1,970,475
Estimated Funds Available	3,130,563	2,412,692	2,707,253	2,662,676	2,435,052
Expenditures					
Operating	2,041,497	1,954,796	1,954,796	1,898,099	1,919,895
Transfers	400,000	300,000	300,000	-	-
Total Expenditures	2,441,497	2,254,796	2,254,796	1,898,099	1,919,895
Projected Ending Balance	\$ 689,066	\$ 157,896	\$ 452,457	\$ 764,577	\$ 515,157

Fleet and Liability Fund Fund F.5005

Fund Summary

The City has been self-insured with respect to general liability and other fleet claims. Losses and deductibles will be paid from this fund. Florida Statutes limit damage awards against state and local governments to \$200,000 per claim and \$300,000 per occurrence.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ (398,498)	\$ (343,791)	\$ (403,094)	\$ (403,094)	\$ (51,629)
Revenues					
Charges for Services	195,907	400,000	400,000	400,000	342,430
Interfund Transfers	950,000	1,100,000	1,308,049	-	900,000
Miscellaneous	12,077	10,970	10,970	10,970	10,970
Other Financing Sources	(7,739)	-	-	-	-
Total Revenues	1,150,245	1,510,970	1,719,019	410,970	1,253,400
Estimated Funds Available	751,747	1,167,179	1,315,925	7,876	1,201,771
Expenditures					
Operating	1,171,011	1,159,690	1,367,739	1,164,505	1,073,599
Capital	(28)	-	-	-	-
Total Expenditures	1,170,983	1,159,690	1,367,739	1,164,505	1,073,599
Projected Ending Balance	\$ (403,094)	\$ 7,489	\$ (51,814)	\$ (1,156,629)	\$ 128,172

Law Enforcement Death Benefit Fund Fund F.5006

Fund Summary

Section 112.19 of the Florida Statutes governs death benefits payable for law enforcement officers killed in the line of duty. This program provides a benefit of \$225,000 for a sworn law enforcement officer that is “accidentally” or “intentionally” killed as a consequence of performing their duties. The City is self- insured for this benefit.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 550,598	\$ 560,098	\$ 585,216	\$ 585,216	\$ 594,716
Revenues					
Charges for Services	-	9,500	9,500	9,500	9,500
Miscellaneous	34,618	-	-	-	-
Total Revenues	34,618	9,500	9,500	9,500	9,500
Estimated Funds Available	585,216	569,598	594,716	594,716	604,216
Expenditures					
Transfers	-	-	-	-	300,000
Interfund Transfers netted				-	300,000
Total Expenditures	-	-	-	-	600,000
Projected Ending Balance	\$ 585,216	\$ 569,598	\$ 594,716	\$ 594,716	\$ 4,216

Medical and Dental Fund Fund F.5007

Fund Summary

The City of Sarasota provides employees and dependents with medical and dental coverage through the City's self-funded health plan. The City is self-insured for health claims on a per individual basis up to \$250,000. The City procures stop-loss insurance coverage for individuals with annual claims above \$250,000.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 6,000,241	\$ 6,824,592	\$ 5,854,035	\$ 5,854,035	\$ 3,801,578
Revenues					
Charges for Services	11,770,780	12,234,431	12,234,431	12,485,023	13,147,868
Miscellaneous	1,517,595	250,000	250,000	50,000	350,000
Total Revenues	13,288,375	12,484,431	12,484,431	12,535,023	13,497,868
Estimated Funds Available	19,288,616	19,309,023	18,338,466	18,389,058	17,299,446
Expenditures					
Operating	13,134,581	13,917,110	13,917,110	13,787,459	14,828,511
Transfers	300,000	800,000	800,000	800,000	-
Total Expenditures	13,434,581	14,717,110	14,717,110	14,587,459	14,828,511
Projected Ending Balance	\$ 5,854,035	\$ 4,591,913	\$ 3,621,356	\$ 3,801,599	\$ 2,470,935

Police Liability Fund Fund F.5008

Fund Summary

This program provides indemnification to police officers while acting on behalf of the City. The City is self-insured on a per claim basis up to \$50,000 and for amounts in excess of \$1,000,000. The City procures insurance coverage for claims between these two limits.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 203,048	\$ 143,787	\$ 317,504	\$ 317,504	\$ 237,093
Revenues					
Charges for Services	150,000	150,000	150,000	150,000	150,000
Miscellaneous	22,693	-	-	-	-
Total Revenues	172,693	150,000	150,000	150,000	150,000
Estimated Funds Available	375,741	293,787	467,504	467,504	387,093
Expenditures					
Operating	58,237	230,411	230,411	230,411	163,684
Transfers	-	-	-	-	100,000
Total Expenditures	58,237	230,411	230,411	230,411	263,684
Projected Ending Balance	\$ 317,504	\$ 63,376	\$ 237,093	\$ 237,093	\$ 123,409

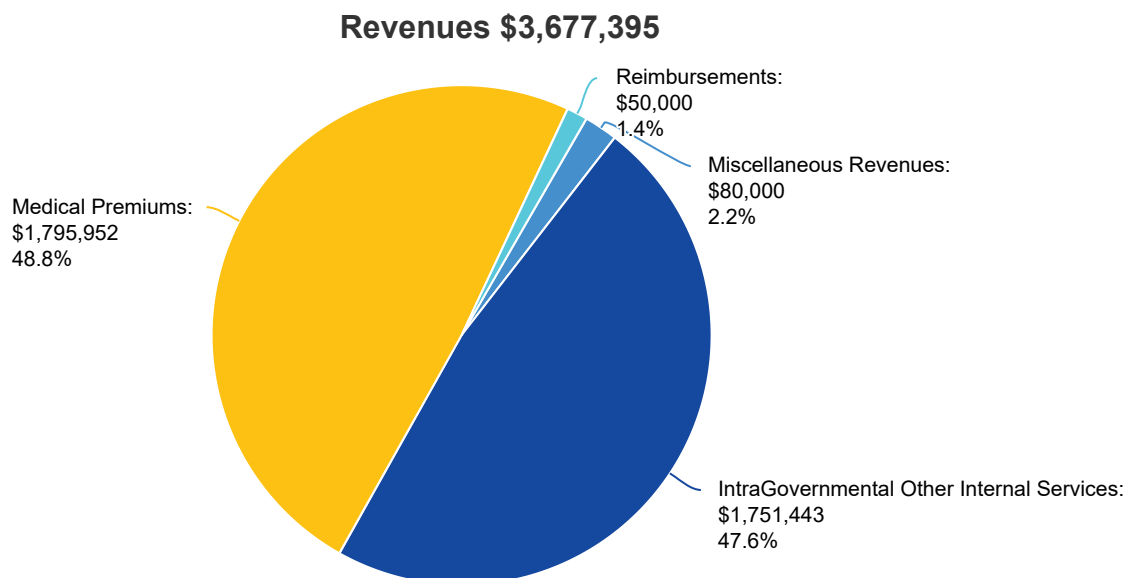


An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (Dade County Road 112) running parallel to the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The ocean is visible on the left and right sides of the highway. The image is framed by a large teal circle and a teal hexagon.

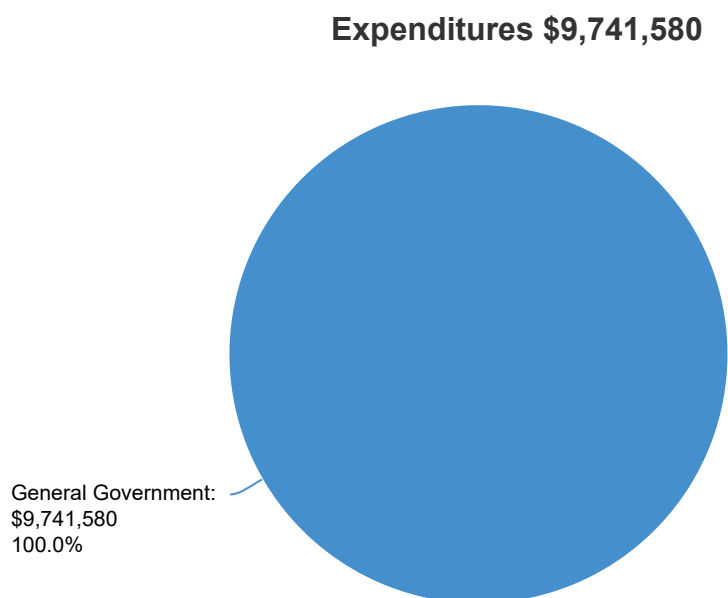
Trust Funds



Trust Funds



The above chart presents the revenues necessary to fund current claims and operating costs for the medical/dental program for retirees and their dependents, the administrative costs of the Defined Contribution Plan for General Employees as well as the amounts being set aside to fund Other Post Employment Benefit liabilities.



The above chart displays the major costs of providing medical/dental coverage to retirees and the administrative costs of operating the Defined Contribution Plan.

Trust Funds Combining Budget Statement

	Other Post Employment Benefits Trust	Defined Contribution Plan - General Employees	Totals		
			2025-26 BUDGET	2024-25 BUDGET	2023-24 ACTUAL
Beginning Fund Balance	\$ 55,423,681	\$ 52,943	\$ 55,476,624	\$ 50,071,368	\$ 53,055,222
Revenues					
Charges for Services	3,547,395	-	3,547,395	2,988,413	3,654,276
Miscellaneous	50,000	80,000	130,000	380,000	17,175,874
Total Revenue	3,597,395	80,000	3,677,395	3,368,413	20,830,150
Estimated Funds Available	59,021,076	132,943	59,154,019	53,439,781	73,885,372
Expenditures					
General Government	9,666,233	75,347	9,741,580	7,666,066	9,633,851
Total Expenditures	9,666,233	75,347	9,741,580	7,666,066	9,633,851
Ending Fund Balance	\$ 49,354,843	\$ 57,596	\$ 49,412,439	\$ 45,773,715	\$ 64,251,521

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

OPEB Trust Fund Fund F.6510

Fund Summary

Effective October 1, 2006, the City of Sarasota established an Other Post Employments Benefit Trust Fund as recommended by the actuary hired to determine the Other Post Employments Benefit (OPEB) liability as required by the Government Accounting Standards Board Statements Nos. 43 and 45, setting forth rules as to accounting for OPEB. These statements require the recognition of an OPEB expense over a period that approximates City employees' years of service. The City has established this trust fund to pay retirees' OPEB and to accumulate funds to reduce the City's OPEB obligation. Retiree OPEB paid out of this trust fund include

1. Coverage for current and future retirees and dependents in the medical, prescription, and dental plan;
2. Extended life insurance coverage; and
3. Coverage under the Employee Assistance Plan.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 53,021,689	\$ 50,028,392	\$ 59,863,833	\$ 59,863,833	\$ 55,423,681
Revenues					
Charges for Services	3,654,276	2,988,413	2,988,413	3,022,377	3,547,395
Miscellaneous	10,733,402	300,000	300,000	50,000	50,000
Total Revenues	14,387,678	3,288,413	3,288,413	3,072,377	3,597,395
Estimated Funds Available	67,409,367	53,316,805	63,152,246	62,936,210	59,021,076
Expenditures					
Operating	7,545,514	7,592,373	7,592,373	7,512,529	9,666,233
Total Expenditures	7,545,514	7,592,373	7,592,373	7,512,529	9,666,233
Projected Ending Balance	\$ 59,863,853	\$ 45,724,432	\$ 55,559,873	\$ 55,423,681	\$ 49,354,843

GE Defined Contribution Trust Fund Fund F.6025

Fund Summary

Effective September 7, 2011, the City of Sarasota established a mandatory Defined Contribution 401(a) Retirement Plan for all new General Employees hired on or after that date. General Employees, both represented and non-represented are required to contribute 6% of their compensation, and may voluntarily contribute up to an additional 2% of their compensation into the Plan. The City contributes a matching 6% to the employee's Defined Contribution 401(a) retirement account and makes an additional match up to 2% if the participant elects to make voluntary contributions. It is the City's responsibility to contribute the amount necessary to cover administrative expenses. Such expenses could include, but not be limited to, a portion of administrative salaries and benefits for the operation of the pension department, fiduciary risk consulting services, insurance, legal fees, travel, and advertising. This trust fund was established not only to account for both the City and employee contributions that would accrue to the employees, but to also account for the administrative costs. The portion of this fund pertaining to the administrative function is detailed below.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 33,533	\$ 42,976	\$ 46,636	\$ 46,636	\$ 52,943
Revenues					
Miscellaneous	6,442,472	80,000	80,000	80,000	80,000
Administration only	(6,362,472)	-	-	-	-
Total Revenues	80,000	80,000	80,000	80,000	80,000
Estimated Funds Available	113,533	122,976	126,636	126,636	132,943
Expenditures					
Personnel	2,070,467	50,273	50,273	50,273	50,273
Operating	17,870	23,420	23,420	24,420	25,074
Administration only	(2,021,440)	-	-	-	-
Total Expenditures	66,897	73,693	73,693	74,693	75,347
Projected Ending Balance	\$ 46,636	\$ 49,283	\$ 52,943	\$ 51,943	\$ 57,596

An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (Dade County Road 112) running parallel to the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The ocean is visible on both sides of the highway, with a small boat in the water on the right. The image is framed by a large teal circle and a teal hexagon at the bottom.

Capital Improvement Program

**INTEROFFICE MEMORANDUM****July 10, 2025**

To: Dave Bullock, Interim City Manager
Kelly Strickland, Director, Financial Administration

From: Douglas Jeffcoat, Director, Public Works

Subject: 2026-2030 Proposed Five Year Capital Improvement Plan

This year's Capital Improvement Plan has been significantly impacted by the need to repair our existing infrastructure as a result of the Hurricanes. Staff have reviewed the existing projects and their available funding to make the necessary funds available to make these repairs without the use of general fund reserves along with maintaining funds for level of service projects, however, in some cases at a lesser amount.

The first project listed in this year's plan identifies the needs related to the damage from hurricanes Helene and Milton that are still ongoing. Highlighted in the description field is a list of projects from which funding was re-allocated from the Reappropriation column to fund these repairs totaling approximately \$13 million. The expectations are that these projects will be funded in the future with reimbursements from FEMA for these storms.

To summarize this year's Capital Improvement Plan:

- The total Cost of the 2026-2030 Plan excluding Utilities Department; \$207 million
- The total funding request for approval for fiscal year 2025-2026; \$42 million

New Projects added to the Capital Improvement Plan:

- Hurricane Helen and Hurricane Milton Infrastructure Damage; \$12.7 million
- Cocoanut Avenue Redesign; \$3.8 million
- Hyde Park Street Redesign; \$1.4 million
- Neighborhood Multi Modal Safety Improvements; \$500 thousand
- Gillespie Avenue Improvements; \$245 thousand
- City Hall 1st Street Ramp Remediation; \$72 thousand
- One Stop Shop Building Improvements; \$500 thousand
- Additional Parking for One Stop Shop Building; \$2.0 million
- Palm Avenue Garage Elevator Replacement; \$750 thousand
- State Street Garage Elevator Replacement; \$750 thousand
- Arlington Park and Aquatic Center ADA Doors; \$77 thousand
- Lido Beach Pavillion ADA Parking Lot Remediation; \$55 thousand

Projects Removed due to completion or combined with other projects:

- Legacy Trail – Alderman Murt (project completed)
- Ringling Boulevard and Pine Roundabout (project completed)
- Serena Street Pedestrian Connection (no longer feasible/cost doubled)
- Payne Park Skate Park Expansion (included in Parks and Recreation Facility Upgrade)

Projects that have a funding request for the 2025-26 Fiscal Year:**ENVIRONMENTAL PRESERVATION AND SUSTAINABILITY \$23.7 million**

- Seawall Replacement/Upgrades
- Bayfront Park South Shoreline Stabilization
- Stormwater Utility Projects
- Hudson Bayou North Branch Restoration
- Lido Beach Erosion Control Project
- Lido Beach Dunes Project
- Lido Beach Dunes Walk Overs
- Neighborhood Lighting Improvement Projects
- Smart City Initiatives

RESIDENTS & NEIGHBORHOODS \$3.8 million

- Bridge Replacement and Rehabilitation Program
- Street Reconstruction – Milling and Resurfacing
- Intersection Improvements – ADA Ramps, Lighting, and Pedestrian Signals
- Curb and Gutter Construction Program
- Sidewalk Construction Program
- Advanced Traffic Management System (ATMS) Project
- Citywide Traffic Calming Infrastructure
- Water Transit
- Shade Avenue Complete Street
- Newtown Sidewalk/Lighting/Landscaping Projects
- Affordable Housing

GROWTH AND DEVELOPMENT \$2.0 million

- US 41 and 10th Street Roundabout Community Aesthetic Feature
- 10th Street and Boulevard of the Arts Complete Street
- 12th Street Complete Street
- 17th Street Complete Street
- Gillespie Avenue Improvements
- Bicycle Route Improvements
- Expansion of City Multi Modal Trail Network
- Main Street Complete Street Improvements

OPERATIONS AND ADMINISTRATION \$ 4.1 million

- Sarasota Police Department Vehicle Replacement
- Solid Waste Equipment and Vehicle Replacement

Projects that have a funding request for the 2025-26 Fiscal Year (Cont):

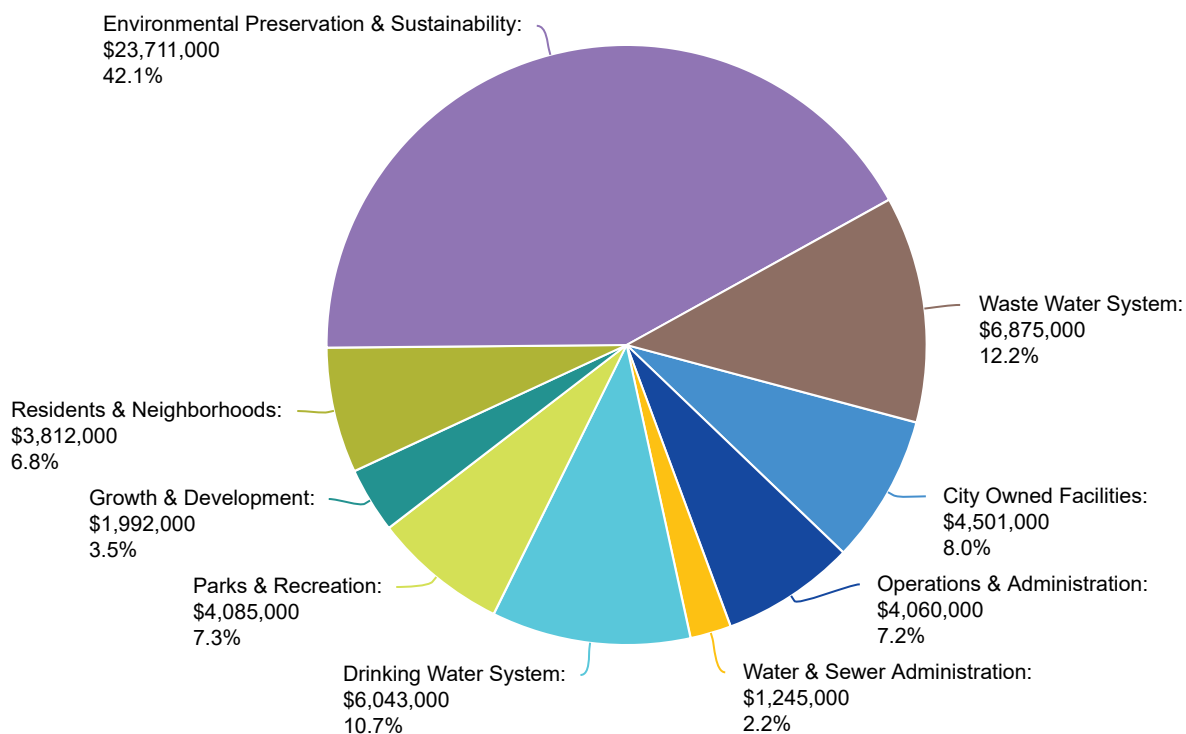
CITY OWNED FACILITIES \$ 4.5 million

- Facility Renovations, Replacement, and Upgrades
- One Stop Shop Building Improvements
- Additional Parking for One Stop Shop
- Public Works Garage Wind Retrofit
- Van Wezel – Facility Repairs and Upgrades
- Sarasota Performing Arts Center
- Federal Building Roof Recoating Entire Roof

PARKS AND RECREATION \$4.1 million

- Parks and Recreation Facility Upgrades
- The Bay Park Improvements
- Bobby Jones Nature Park
- Bobby Jones Clubhouse
- Dr. Martin Luther King Jr. Park Improvements

xc/ Pat Robinson, Deputy City Manager
Lisa Harper, Department Finance Manager, Public Works



A properly prepared and adopted capital budget is essential to ensure proper planning, funding and implementation of major projects. The above chart demonstrates expenditures in the 2025-26 Five Year Capital Improvement Plan by Strategic Plan priority. This first year of the Capital Improvement Program totals \$56,324,000 and is adopted by the City Commission as an integral part of the budget. The five- year FY 2025-26 through FY 2029-30 Capital Improvement Program for the City of Sarasota totals \$312,557,000 and provides for the accomplishment of major infrastructure improvements, as detailed on the following pages.

City of Sarasota, Florida

FY 2025-26 Capital Improvement Program

- Program Overview
- Current Year Summary of Projects
- Summary by Project Type
- Summary by Source of Funding
- Impact on Operations of the Capital Improvement Program
- Penny Sales Tax – Phase 3 - 5 Year Summary
- Penny Sales Tax – Phase 4 – 5 Year Summary
- Local Option Fuel Tax - 5 Year Summary
- Multi Modal Transportation Impact Fees – 5 Year Summary
- Project Types
 - Environmental Preservation and Sustainability
 - Residents and Neighborhoods
 - Growth and Development
 - Operations and Administration
 - City Owned Facilities
 - Parks and Recreation
 - Waste Water System
 - Drinking Water System
 - Water and Sewer Vehicles

Note: The Water and Sewer Capital Improvement Plan can be found in the Water and Wastewater Section of this CIP

Capital Improvement Program Overview

The Capital Improvement Program (CIP) is the City of Sarasota's five year program for major capital additions or replacement.

The CIP not only includes on-going capital requirements but also includes capital additions that are necessary to comply with the Growth Management Act of 1985, as amended. The Growth Management Act requires the adoption of a Comprehensive Program that details the additional infrastructure necessary to handle projected population increases. The CIP differentiates these capital projects from those of an on- going nature by designating them as level of service projects (or L-O-S).

The first year of the five-year Capital Improvement Program will be adopted by the City Commission as an integral part of the budget.

The CIP provides the following benefits:

- A platform for independent, critical evaluation of each project on its own merits and City priorities.
- A relationship between the Comprehensive Plan and a document which can include the scheduling of projects to be identified in elements of the Comprehensive Plan.
- A plan which balances public facility needs and City financial ability on both a short and long term basis.
- A communication tool to the public and other governmental agencies detailing the location and timing of improvements.

Capital improvement projects having a useful life greater than five (5) years and meeting one (1) of the following criteria shall be included in the CIP process:

1. Level of Service Project as required by the 1985 Growth Management Act.
2. Real property acquisition.
3. Construction of new facilities or additions to existing facilities costing a minimum of fifty thousand dollars (\$50,000).
4. Remodeling/repair of the interior/exterior of any facility exceeding fifty thousand dollars (\$50,000).
5. New infrastructure project (defined as road, bridge, traffic signal system, street lighting system, information technology system, water distribution system, storm drainage system, or sewer system), costing a minimum of fifty thousand dollars (\$50,000).
6. Repair to existing infrastructure costing a minimum of fifty thousand dollars (\$50,000).
7. New vehicles and equipment having a singular cost in excess of fifty thousand dollars (\$200,000).

New infrastructure projects consisting of multiple components may be combined into a project and shown in total dollars. Programs for repair to infrastructure that are City-wide may be shown as an annual lump sum and new vehicles and equipment scheduled as ongoing fleet replacement purchases may be shown as an annual lump sum versus an individual project listing for each vehicle and/or piece of equipment.

The prioritized CIP requests are reviewed by the City Manager and then forwarded to the Department of Financial Administration for the determination of available funding. The CIP review team (City Manager and Department Directors) reviews the CIP Schedule and submits it to the City Commission for approval.

FY 2025-26 CAPITAL IMPROVEMENT PLAN SUMMARY

The five-year (FY 2026-30) Capital Improvement Program (CIP) for the City of Sarasota totals \$312,557,000. The \$56,324,000 Capital Improvement Plan for FY 2025-26 provides for the accomplishment of major infrastructure improvements as follows:

Environmental Preservation & Sustainability - \$23,711,000

- Seawall Replacement/Upgrades - \$100,000 Penny Sales Tax; \$2,451,000 Potential CDBG Grant; \$14,703,000 Potential FEMA
- Bayfront Park South Shoreline Stabilization - \$400,000 Sarasota Bay Estuary Program
- Stormwater Utility Projects - \$1,200,000 CDBG
- Hudson Bayou North Branch Restoration - \$812,000 Penny Sales Tax
- Lido Beach Erosion Control Project - \$375,000 Tourist Development Tax; \$375,000 State Grant; \$575,000 Federal Grant
- Lido Beach Dunes Project - \$1,720,000 Tourist Development Tax
- Lido Beach Dune Walk Overs - \$200,000 Penny Sales Tax
- Neighborhood Lighting Improvement Projects - \$100,000 Penny Sales Tax
- Smart City Initiative - \$700,000 Penny Sales Tax

Residents and Neighborhoods \$3,812,000

- Bridge Replacement and Rehabilitation Program - \$200,000 \$.05 Local Option Fuel Tax
- Street Reconstruction Program - \$1,200,000 Penny Sales Tax
- Intersection Improvements – ADA Ramps, Lighting, and Pedestrian Signals - \$100,000 Penny Sales Tax
- Curb and Gutter Construction - \$100,000 \$.05 Local Option Fuel Tax
- Sidewalk Construction Program - \$180,000 Penny Sales Tax
- ATMS Project - \$100,000 Multi Modal Transportation Impact Fees
- City Wide Traffic Calming - \$100,000 Penny Sales Tax
- Water Transit - \$500,000 Tourist Development Tax
- Shade Avenue Complete Street - \$132,000 Penny Sales Tax
- Newtown Sidewalk/Lighting/Landscaping - \$1,000,000 Grant
- Affordable Housing - \$200,000 Penny Sales Tax

Growth and Development \$1,992,000

- US 41 and 10th Street Roundabout Community Aesthetic Feature - \$200,000 Road Impact Fees
- 10th Street & Blvd. of the Arts Complete Streets – \$500,000 Penny Sales Tax
- 12th Street Complete Street – \$116,000 Penny Sales Tax
- 17th Street Complete Street - \$75,000 Penny Sales Tax
- Gillespie Avenue Improvements - \$245,000 Escrow Funds
- Bicycle Route Improvements - \$379,000 Multi Modal Transportation Impact Fees
- Expansion of City Multi Modal Trail Network - \$100,000 Penny Sales Tax
- Main Street Complete Street Improvements - \$377,000 Penny Sales Tax

Operations & Administration - \$4,060,000

- Sarasota Police Department Vehicle Replacement - \$2,000,000 Penny Sales Tax
- Solid Waste Equipment & Vehicle Replacement - \$2,060,000 Solid Waste User Fees
- Smart City Initiative - \$525,000 Penny Sales Tax; \$1,200,000 Grant
- Undergrounding Power Lines - \$300,000 Penny Sales Tax
- Shade Avenue Complete Street - \$169,000 Penny Sales Tax
- Pineapple Avenue Roadway Improvements - \$1,500,000 Penny Sales Tax
- Alderman MURT and US 301 - \$56,000 Multi Modal Transportation Impact Fees
- Intersection Improvements – ADA Ramps, Lighting, and Pedestrian Signals - \$400,000 \$.05 Local Option Fuel Tax; \$290,000 Grant; \$75,000 Penny Sales Tax
- Americans with Disability Act Barrier Removal - \$225,000 Penny Sales Tax

City Owned Facilities \$4,501,000

- Facility Renovations, Replacement and Upgrades - \$168,000 Penny Sales Tax
- One Stop Improvements - \$500,000 Building Services Fund
- Additional Parking for One Stop Shop - \$2,000,000 Building Services Fund
- Public Works Garage Wind Retrofit - \$266,000 Grant
- Van Wezel - Facility Repairs and Upgrades - \$235,000 Van Wezel Capital Fund
- Sarasota Performing Arts Center - \$1,200,000 Penny Sales Tax Fund
- Federal Building – Roof Coating Entire Roof - \$132,000 Penny Sales Tax

Parks & Recreation \$4,085,000

- Parks & Recreation Facilities Upgrades - \$1,600,000 Penny Sales Tax
- The Bay Park Improvements - \$1,200,000 Penny Sales Tax
- Bobby Jones Nature Park - \$100,000 Penny Sales Tax
- Bobby Jones Clubhouse - \$900,000 Penny Sales Tax
- Dr. Martin Luther King Jr. Park Improvements - \$285,000 CDBG

Wastewater System \$6,875,000

- Waste Water Collection - \$2,675,000 Renewal, Replacement & Improvement
- Waste Water Lift Stations - \$500,000 Renewal, Replacement & Improvement
- Waste Water Treatment - \$2,500,000 Renewal, Replacement & Improvement
- Reuse System - \$100,000 Renewal, Replacement & Improvement
- Waste Water Force Main - \$1,100,000 Renewal, Replacement & Improvement

Drinking Water System \$6,043,000

- Water Supply - \$362,000 Renewal, Replacement & Improvement
- Water Distribution - \$3,066,000 Renewal, Replacement & Improvement
- Water Storage - \$85,000 Renewal, Replacement & Improvement
- Water Treatment - \$2,530,000 Renewal, Replacement & Improvement

Water & Sewer Vehicles \$1,245,000

- Various Vehicle Replacements – Water & Sewer Operating

Summary of Capital Improvements

Cost by Year in Thousands

By Project Type	Reappro- priated Funds	Fiscal Year					5 Year Total FY 2026-30
		2025-26	2026-27	2027-28	2028-29	2029-30	
Sustainability	\$ 30,460	\$ 23,711	\$ 19,302	\$ 1,944	\$ 2,002	\$ 2,195	\$ 49,154
Residents and Neighborhoods	8,660	3,812	4,212	8,195	2,600	3,276	22,095
Growth & Development	8,994	1,992	14,868	2,735	200	1,730	21,525
Operations and Administration	435	4,060	5,270	2,000	7,320	2,000	20,650
City Owned Facilities	4,725	4,501	5,480	3,545	1,860	1,471	16,857
Parks & Recreation	5,976	4,085	3,800	3,800	3,800	2,000	17,485
Waste Water System	800	6,875	31,901	10,167	4,856	5,131	58,930
Drinking Water System	-	6,043	7,055	8,694	3,768	79,057	104,617
Water and Sewer Administration	-	1,245	-	-	-	-	1,245
Total	\$ 60,050	\$ 56,324	\$ 91,888	\$ 41,080	\$ 26,406	\$ 96,860	\$ 312,558

By Funding Source	Reappro- priated Funds	Fiscal Year					5 Year Total FY 2026-30
		2025-26	2026-27	2027-28	2028-29	2029-30	
\$.05 LOFT	\$ 3,250	\$ 300	\$ 50	\$ 50	\$ -	\$ -	\$ 400
Gas Tax	483	-	-	-	-	-	-
Multi-Modal Transp. Impact Fees	3,783	479	300	300	300	-	1,379
Penny 3	22,363	-	-	12,180	-	-	12,180
Penny 4	6,732	12,292	12,330	97	11,350	11,339	47,408
Planned Grants	12,637	3,835	23,496	-	101	106	27,538
Tree Replacement Fund	575	-	-	97	-	-	97
Tourist Tax	3,834	2,595	4,881	165	101	106	7,848
Van Wezel Capital Fund	-	235	495	-	200	320	1,250
DID	104	-	-	-	-	-	-
St. Armands BID	479	-	-	-	-	-	-
Economic Development	80	-	-	-	-	-	-
CRA	1,672	-	-	-	-	-	-
Building Services Fund	-	2,500	-	-	-	-	2,500
Capital Fund	8	245	-	-	-	-	245
Park Impact Fees	2,833	-	-	-	-	-	-
Road Impact Fees	417	200	217	-	-	-	417
Solid Waste - User Fees	-	2,060	1,270	-	3,150	-	6,480
Planned Debt Proceeds	-	-	-	-	-	-	-
Waste Water System - User Fees	800	6,875	31,901	10,167	4,856	5,131	58,930
Drinking Water System - User Fees	-	6,043	7,055	8,694	3,768	79,057	104,617
Water and Sewer Admin. - User Fees	-	1,245	-	-	-	-	1,245
Undetermined	-	17,420	9,893	9,330	2,580	801	40,024
Total	\$ 60,050	\$ 56,324	\$ 91,888	\$ 41,080	\$ 26,406	\$ 96,860	\$ 312,558

Source: City of Sarasota Finance Department.

Impact on Operations of The Capital Improvement Program

Cost by Year in Thousands

2025-26 Capital Budget		Annual Operating Budget Impact					
Project Type	Capital Plan	Personnel Costs	Operating Costs	Debt Service	Funding		
					2025-26 Budget	Future Budgets	
Environmental Preservation & Sustainability	\$ 23,711	\$ -	\$ 450	\$ -	\$ -	\$ 450	
Residents and Neighborhoods	3,812	-	100	-	-	-	
Growth & Development	1,992	-	120	-	-	100	
Operations and Administration	4,060	-	-	-	120	120	
City Owned Facilities	4,501	-	-	-	-	-	
Parks & Recreation	4,085	-	-	-	-	-	
Waste Water System	6,875	-	-	(15)	(15)	-	
Drinking Water System	6,043	-	-	-	-	See Note	
Water and Sewer Administration	1,245	-	-	-	-	-	
Total	\$ 56,324	\$ -	\$ 670	\$ (15)	\$ 105	\$ 670	

Impact on Operations Discussion:

For the \$56,324,000 of CIP projects approved in the FY 2025-26 budget, an additional \$1,151,000 in operating expenses has also been approved. On the following detail pages, each project contains a separate notation (written in italics) in the description area pertaining to the operating costs or savings relating to each project. The amounts contained in these statements are summarized above. The annual estimated operational impacts (costs or savings for the operation and maintenance) of a proposed project are considered as an integral part of the CIP process as noted under "Budgetary Control" in the Introductory Section of the document. For example, salaries and benefits of additional employees, costs of added utilities or costs of road maintenance are all taken into consideration in the recommendation process. All the projects on the following detail pages have gone through a CIP Priority Evaluation Committee review whereby each project is numerically ranked. Projects are evaluated in eight categories including the impact on operating costs. Operational impacts receive a weighted point value in a decision matrix based on the following factors: (a) moderately reduces existing maintenance costs, (b) has no effect on maintenance costs, (c) moderately increases existing maintenance costs, (d) substantially increases the existing maintenance and operating costs.

Note for Water and Sewer Projects:

The completion of the Potable Water and Sanitary Sewer projects above are not anticipated to significantly increase the operating costs of the Water and Sewer Enterprise Fund. Incremental costs for the additional dollars in debt service on the bonds previously issued to finance them are reflected above. Debt in the form of a State Revolving Fund Loan was issued for Water and Sewer projects during FY 2016-17 and incremental debt service payments began in FY 2022-23. In FY2024-25, two new loans were approved through the State Revolving Fund - one for Drinking Water (DW) and one for Clean Water (CW). The combined loan amount is approximately \$113 million, with \$73 million approved for DW and \$40 million for CW. These Water and Sewer projects are expected to be completed between 2030 and 2031.

Penny Sales Tax Fund Phase 3

	FY2024-25 Budget	FY2025-26 Adopted	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Revenues						
Penny Sales Tax	\$ 3,240,000	\$ -	\$ -	\$ -	\$ -	-
Reimbursement from Manatee/FDOR	-	-	-	-	-	-
Total Revenues	3,240,000	-	-	-	-	-
Expenditures						
Parks & Recreation Facilities Upgrad	-	-	-	-	-	-
City Wide Traffic Calming	-	-	-	-	-	-
Street Reconstruction	-	-	-	-	-	-
Sidewalk Program	-	-	-	-	-	-
Landscape and Streetscape Improvem	-	-	-	-	-	-
Green Canopy & Street Tree Program	-	-	-	-	-	-
Neighborhood Action Strategies	-	-	-	-	-	-
Police Vehicle Replacements	-	-	-	-	-	-
Payne Park - Principal & Interest	480,511	-	-	-	-	-
R.L. Taylor - Principal & Interest	961,853	-	-	-	-	-
Traffic Signal Rebuilds	590,000	-	-	-	-	-
Municipal Auditorium Barrel Roof	-	-	-	-	-	-
Upgrade the City's Core Network	-	-	-	-	-	-
Jr. Way Roundabouts	-	-	-	-	-	-
Sarasota Motion Transit Circulation	-	-	-	-	-	-
Neighborhood Lighting Improvement	-	-	-	-	-	-
Upgrade of School Zone Indicators	-	-	-	-	-	-
Palm Ave. Parking Garage Restoratio	221,000	-	-	-	-	-
10th Street & Blvd. of the Arts Comp	615,000	-	-	-	-	-
Pinapple Ave. Roadway Improvements	1,500,000	-	-	-	-	-
Smart City Initiative	-	-	-	-	-	-
Ken Thompson Shoreline Protection	-	-	-	-	-	-
On Premise Hyper Converged Infrast	-	-	-	-	-	-
Serena Street Pedestrian Connection	-	-	-	-	-	-
Fruitville Road Improveements	-	-	-	-	-	-
Alley Beautification	-	-	-	-	-	-
Move to Government Cloud	-	-	-	-	-	-
Disk Target Replacement	-	-	-	-	-	-
Fiber Build Out for City Fiber Ring 2.0	-	-	-	-	-	-
Replace Firewall Cluster	-	-	-	-	-	-
City Hall and Annex Bldg. Carpet Replacement	-	-	-	-	-	-
Health Center - Roof Replacement	-	-	-	-	-	-
City Hall/Annex Renovations & Restrooms	-	-	-	-	-	-
City Hall Generator Overhaul	-	-	-	-	-	-
Seawall Replacement/Upgrades	-	-	-	-	-	-
Total Expenditures	4,368,364	-	-	-	-	-
Revenues over(under) Expenditures	(1,128,364)	-	-	-	-	-
Beginning Fund Balance	1,590,407	29,231	29,231	29,231	29,231	29,231
Ending Fund Balance	\$ 462,043	\$ 29,231	\$ 29,231	\$ 29,231	\$ 29,231	\$ 29,231

Penny Sales Tax Fund Phase 4

	FY2024-25 Budget	FY2025-26 Adopted	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Revenues						
Penny Sales Tax	\$ 9,547,500	\$ 12,750,000	\$ 13,005,000	\$ 13,135,050	\$ 13,200,725	\$ 13,266,729
Miscellaneous	-	-	-	-	-	-
Total Revenues	9,547,500	12,750,000	13,005,000	13,135,050	13,200,725	13,266,729
Expenditures						
Neighborhoods						
Sidewalk Expansion/Replacement	150,000	180,000	180,000	200,000	200,000	367,000
Green Canopy/Streetscapes/Urban Forest	-	-	100,000	-	100,000	125,000
Street Lighting Upgrades and Replaceme	75,000	100,000	100,000	100,000	100,000	133,000
Traffic Calming Infrastructure	75,000	100,000	100,000	100,000	100,000	100,000
Intersection Improvements	75,000	100,000	100,000	100,000	100,000	-
Affordable/Workforce Housing	50,000	200,000	200,000	200,000	200,000	200,000
Reserve for Future Projects	-	-	-	-	-	-
Parks & Recreation						
Parks/Recreation-Upgrade & Install of A	638,000	1,600,000	1,600,000	1,600,000	1,600,000	800,000
Payne Park Skate Park Expansion	-	-	-	-	-	-
Lido Beach Dune Walk Overs	38,000	200,000	-	-	-	-
Bobby Jones Nature Park	-	100,000	100,000	100,000	100,000	-
Bobby Jones Golf Club House - Debt Ser	900,000	900,000	900,000	900,000	900,000	900,000
The Bay - Park Improvments	900,000	1,200,000	1,200,000	1,200,000	1,200,000	300,000
Sarasota Performing Arts Center	900,000	1,200,000	1,200,000	1,200,000	1,200,000	300,000
Environment						
Seawall Replacement/Upgrades	75,000	100,000	100,000	100,000	100,000	200,000
Flooding Resiliency/Stormwater	350,000	-	300,000	150,000	200,000	600,000
Restoration Hudson Bayou North Branch	188,000	812,000	-	-	-	-
Public Safety and Public Health						
Police Vehicle Replacement	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Infrastructure and Mobility (Transportation)						
Road Resurfacing/Rehabilitation	870,000	1,200,000	1,200,000	1,200,000	1,200,000	1,933,000
North Legacy Trail	-	-	-	-	-	-
Expansion of City Multi-Modal Trail Net	75,000	100,000	100,000	100,000	200,000	334,000
10th St. & Blvd. of the Arts Complete St.	127,000	500,000	99,000	124,000	-	1,396,000
Shade Ave. Complete Street	169,000	132,000	132,000	165,000	-	-
12th Street Complete Street	149,000	116,000	117,000	146,000	-	-
17th Street complete Street	96,000	75,000	75,000	94,000	-	-
Main Street Complete Street Improvemen	-	377,000	377,000	471,000	-	-
Bridge Replacement/Rehabilitation	-	-	150,000	180,000	200,000	-
Undergrounding of Power Lines	300,000	-	400,000	400,000	400,000	-
Citywide Smart City	525,000	700,000	700,000	750,000	750,000	800,000
Span Wire Signalized Intersection Upgra	250,000	-	200,000	-	200,000	-

Penny Sales Tax Fund Phase 4

	FY2024-25 Budget	FY2025-26 Adopted	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
General Government (Improvement to Facilities)						
Americans with Disability Act Barrier Re	225,000	-	300,000	300,000	-	517,000
Parks Landscaping Facility	375,000	-	-	-	-	-
Facility Renovations, Replacements & Up	323,000	168,000	300,000	300,000	300,000	334,000
Federal Building-Roof Coating	-	132,000	-	-	-	-
Total Expenditures	9,398,000	12,292,000	12,330,000	12,180,000	11,350,000	11,339,000
Revenues over(under) Expenditures	149,500	458,000	675,000	955,050	1,850,725	1,927,729
Beginning Fund Balance	-	202,000	660,000	1,335,000	2,290,050	4,140,775
Ending Fund Balance	149,500	660,000	1,335,000	2,290,050	4,140,775	6,068,504

\$0.05 Local Option Fuel Tax Fund

	FY2024-25 Budget	FY2025-26 Adopted	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Revenues						
Local Option Fuel Tax (\$0.05)	\$ 1,060,000	\$ 1,050,000	\$ 1,039,500	\$ 1,029,105	\$ 1,018,814	\$ 1,008,626
Total Revenues	1,060,000	1,050,000	1,039,500	1,029,105	1,018,814	1,008,626
Expenditures						
Street Reconstruction	450,000	-	-	-	-	-
Bridge Replacement	200,000	200,000	-	-	-	-
New Curbs and Gutters	50,000	100,000	50,000	50,000	-	-
Signalized Intersections	400,000	-	-	-	-	-
Total Expenditures	1,100,000	300,000	50,000	50,000	-	-
Revenues over/(under) Expenditures	(40,000)	750,000	989,500	979,105	1,018,814	1,008,626
Beginning Balance	\$ 435,358	\$ 29,729	\$ 779,729	\$ 1,769,229	\$ 2,748,334	\$ 3,767,148
Ending Balance	\$ 395,358	\$ 779,729	\$ 1,769,229	\$ 2,748,334	\$ 3,767,148	\$ 4,775,774
 CIP Projects	 \$ 1,100,000	 \$ 300,000	 \$ 50,000	 \$ 50,000	 \$ -	 \$ -

Multimodal Transportation Impact Fees

	FY2024-25 Budget	FY2025-26 Adopted	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Revenues						
New Development	\$ 600,000	\$ 600,000	\$ 630,000	\$ 661,500	\$ 661,500	\$ 694,575
Total Revenues	600,000	600,000	630,000	661,500	661,500	694,575
Expenditures						
Program Administration	24,324	25,000	25,000	25,000	25,000	25,000
Advanced Traffic Management	100,000	100,000	300,000	300,000	300,000	-
School Ave. MURT	-	-	-	-	-	-
2nd St. and Orange Intersection	-	-	-	-	-	-
Legacy Trail Network	-	-	-	-	-	-
Legacy Trail - Alderman MURT	-	-	-	-	-	-
Alderman MURT and US 301	56,000	-	-	-	-	-
Bicycle Route Improvements	-	379,000	-	-	-	-
Total Expenditures	180,324	504,000	325,000	325,000	325,000	25,000
Revenues over/(under) Expenditures	419,676	96,000	305,000	336,500	336,500	669,575
Beginning Balance	21,414	828,695	924,695	1,229,695	1,566,195	1,902,695
Ending Balance	\$ 441,090	\$ 924,695	\$ 1,229,695	\$ 1,566,195	\$ 1,902,695	\$ 2,572,270
CIP Projects	\$ 156,000	\$ 479,000	\$ 300,000	\$ 300,000	\$ 300,000	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

			FISCAL YEAR (Funding in Thousands)							Total Fiscal Years
Project Number			Funding Source	Reappro- priations	2025-26	2026-27	2027-28	2028-29	2029-30	2026-30
ENVIRONMENTAL PRESERVATION & SUSTAINABILITY										
1	NEW	Hurricane Helene and Milton Infrastructure Damage - Mitigation	Gas Tax	\$ 483	\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$0.05 LOFT	1,358	-	-	-	-	-	-
			Penny 3	9,266	-	-	-	-	-	-
			Penny 4	1,544	-	-	-	-	-	-
		Damaged sustained to: playground surfaces/equipment, benches, seawalls, shoreline erosion, docks/piers, boardwalks, walkways, sidewalks, lighting, landscaping, turf, irrigation, signage, fountain equipment, parking equipment, road erosion, fencing, shade sails, EV charging electrical equipment, building roofs/doors/windows/drywall, elevators/mechanical equipment.								
2	001758	Seawall Replacement/Upgrades	Penny 3	992	-	-	-	-	-	\$ 18,754
			State Grant	855	-	-	-	-	-	-
			Potential CDBG	-	2,451	-	-	-	-	-
			Potential FEMA	-	14,703	-	-	-	-	-
			Penny 4	75	100	100	100	100	200	-
			Undetermined		-	1,000	-	-	-	-
		The City has 33 properties with artificial shoreline protection totaling approximately 20,460 linear feet. This program provides for the systematic replacement and/or upgrade of shoreline protection that has been determined to be below a satisfactory rating in its overall condition. Projects include: Bayfront Park, Marina Jacks Seawall Cap Replacement, Owl Drive Seawall Replacement, Bird Key Seawall Rehabilitation. City has applied for Citywide Coastal Resiliency and Stormwater Mitigation Improvements for multiple City-owned assets along the Sarasota coastline for permanent repairs from Hurricanes Helene and Milton. The projects include: Bayfront Park, Ben Franklin Drive (Federal Highway Administration Aid Segment), Bird Key Park, Centennial Park, Cleveland Drive W, Indian Beach Parks and Bayshore, Ken Thompson Park, Ken Thompson Entry Road, Lido Parking Lot, Nora Petterson Park, Sapphire Shores Park, Saprito Pier, Tangier Way, Van Wezel Performing Arts Center, Werlin Park, and Whitaker Park.								
		Bayfront Park: The City has been awarded a West Coast Inland Navigation District (WCIND) Grant for \$500,000 (50% award) and a Florida Department of Environmental Protection (FDEP) Grant for \$1,213,000 (50% award). The City is required to fund \$1,713,000 (50% match).								
		Citywide Coastal Resiliency and Stormwater Mitigation Improvements: The City has applied for a Resilient SRQ Community Development Block Grant (CDBG) for \$2,450,484 (12.5% match), Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP) for \$14,702,906 (75% match) and a Florida Department of Environmental Protection (FDEP) Grant for \$2,450,484 (12.5% match).								
		The completion of this project will increase the City's annual operating costs by \$200,000.								

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

		FISCAL YEAR (Funding in Thousands)							
Project Number		Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30
3 001448	Ken Thompson Shoreline Stabilization	Penny 3	231	-	-	-	-	-	\$ -
		State Grant	233	-	-	-	-	-	-
Significant erosion on the southeast side of the park has been occurring for three years, with a dramatic loss of shoreline in 2020. An initial "Basis of Design Report" was provided by an Engineering/Design Service Firm. The first choice is to approach the engineering with a focus on plantings to increase resiliency instead of seawalls or other hard forms. The City has been awarded a Florida Department of Environmental Protection (FDEP) Grant for \$375,000 (50% award). The City is required to fund \$375,000 (50% match). The annual operating costs cannot be determined until the project has been completed.									
4	Bayfront Park South Shoreline Stabilization	Penny 3	82	-	-	-	-	-	\$ 400
		SBEP Grant	-	400	-	-	-	-	-
Design and construction to restore approximately 600 feet of shoreline. Remove silt deposits at two major stormwater outfall locations. Incorporate best management practices to reduce erosion and siltations. Plant areas with coastal aquatic vegetation to combine both emersed and submersed plants on the littoral shelf. Create a designated stabilized beach for use as a kayak launch area and the mooring of dinghies and other small watercraft. The Sarasota Bay Estuary Program has allocated \$400,000 for construction in FY 2025-26. The annual operating costs cannot be determined until the project has been completed.									

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

			FISCAL YEAR (Funding in Thousands)							
Project Number			Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30
5	L-O-S 001308	Stormwater Utility Projects	CDBG	-	1,200	-	-	-	-	\$ 2,450
			Penny 4	75	-	300	150	200	600	-
		Funding will support for capital and extraordinary maintenance projects addressing "Level of Service" concerns not covered by the Interlocal Agreement with Sarasota County. It will also enhance and aid in Low Impact Development (LID) initiative efforts for Stormwater Mitigation citywide and compliance with the National Pollutant Discharge Elimination System (NPDES). This program facilitates the acquisition of lands and infrastructure improvements in the Coastal, Hudson Bayou and Whitaker Bayou basins to mitigate flooding caused by increased rainfall and tidal influences. It provides a structured approach to capital improvement, land acquisition, and infrastructure as identified in the City's HB-53 20-Year Needs Analysis Report. This initiative also includes the FloodWise Program. By analyzing the existing stormwater infrastructure, FloodWise identifies potential flood risks and implements strategic solutions to mitigate property damage through the design and construction of remedial stormwater systems. This project assesses flood prone areas to identify potential risks and develop targeted remedial measures. By analyzing vulnerabilities, it supports the planning and implementation of long-term flood mitigation strategies, ensuring resilient infrastructure and enhanced flood protection. The City has been awarded a Resilient SRQ Community Development Block Grant for \$1,200,000 (75% match) to implement projects from the 2022 Sarasota Bay Watershed Management Plan for Whitaker Bayou. The City is required to fund \$400,000 (25% match). The annual operating costs cannot be determined until the project has been completed.								
6		Hudson Bayou North Branch Restoration	Penny 4	145	812	-	-	-	-	\$ 812
		Bank erosion is threatening the stability of some private homes, and the kayak launch (behind P.F. Chang's) itself is unusable. Like the recently completed kayak launch project near Publix on 41, this initiative crosses city, county, and state jurisdictions, and requires coordinated focus to get done. The public benefits of this are improved stormwater management to minimize harmful nutrients in our bay and estuaries. The completion of this project is not anticipated to increase the City's annual operating costs.								
7	002501	Lido Beach Erosion Control Project	Tourist Dev. Tax	3,021	375	4,881	97	101	106	\$ 18,310
			FDEP Grant	3,049	375	4,881	97	101	106	-
			USACE Grant	-	575	6,615	-	-	-	-
		An on-going beach nourishment program to provide sand on the entire Gulf-front of Lido Key for the protection of upland property. Note: Florida Department of Environmental Protection (FDEP) and United States Army Corps of Engineers (USACE) Grants in out-years are pending Federal and State approvals. The completion of this project is not anticipated to increase the City's annual operating costs.								

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

		FISCAL YEAR (Funding in Thousands)							Total Fiscal Years 2026-30
Project Number		Funding Source	Reappropiations	2025-26	2026-27	2027-28	2028-29	2029-30	
8	002228	Lido Beach Dunes Project	Tourist Dev. Tax	813	1,720	-	-	-	- \$ 1,720
			FDEP Grant	4,455	-	-	-	-	-
		Design, construction, and monitoring of a vegetated dune feature to increase the level of storm and erosion protection.							
		The City has been awarded a Florida Department of Environmental Protection (FDEP) Beach Management Program Grant for \$2,499,000 (50% award). The City is required to fund \$2,499,000 (50% match).							
		The annual operating costs cannot be determined until the project has been completed.							
9		Lido Beach Dune Walk Overs	Penny 4	-	200	-	-	-	- \$ 200
		Replacement of four (4) wood dune walk overs on Lido Beach.							
		The completion of this project will not increase the City's annual operating costs.							
10		Undergrounding of Power Lines	Penny 4	-	-	400	400	400	- \$ 1,200
		There are aboveground electrical transmission wires on skinny wooden poles throughout Rosemary District. In some cases, the poles are leaning precariously or bent. During a windstorm, these poles present a safety hazard and likelihood of widespread electrical outages. Even without high winds, these poles and wire are eyesores and potential danger for pedestrians and motorists. As new development occurs in the Rosemary District, and Blvd. of the Arts and 10th Street are redesigned as part of the City's Transportation Plan, funding should be made available to move electrical lines underground at the same time.							
		These funds are dedicated to the undergrounding of power lines associated with the Boulevard of the Arts corridor, coordinated with the 10th Street and Boulevard of the Arts Complete Streets project (PRJ #002201).							
		The completion of this project is not anticipated to increase the City's annual operating costs.							
11	001825	Neighborhood Lighting Improvement Projects	Penny 4	73	100	100	100	100	133 \$ 533
		Provide end of useful life replacement and additional pole lighting in neighborhoods based on available infrastructure. Install pedestrian style street lighting in place of traditional Florida Power and Light (FPL) pole lighting in neighborhoods based on crime prevention through environmental design analysis. All improvements in conformance with latest ADA and Florida Greenbook Standards. Identified projects: Lido Beach parking lot, Fillmore parking lot.							
		There will be an increase in operating costs and a reduction in energy costs due to the LED lighting and solar lighting. Annual costs cannot be determined until the projects have been constructed and a comparison can be made.							

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

		FISCAL YEAR (Funding in Thousands)								
Project Number		Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30	
15	L-O-S 000389	Street Reconstruction Program - Milling and Resurfacing	Penny 4	434	1,200	1,200	1,200	1,200	1,933	6,733
			\$0.05 LOFT	272	-	-	-	-	-	
	The City has approximately 250 miles of paved roadways as well as commercial, recreational and park area parking lots. This Citywide program provides for the continued re-investment into maintaining the City's roadways at an overall level of service pavement condition index of satisfactory or better. Program provides for the milling, paving, replacement of curb and gutters, re-striping and minor drainage improvements.									
	The completion of this project is not anticipated to increase the City's annual operating costs.									
16	NEW L-O-S	Cocoanut Avenue Redesign	Undetermined	-	-	400	3,400	-	-	3,800
	Resurface Cocoanut Avenue between 10th Street and Dr. Martin Luther King Way. Construct a 9-ft cycle track with a 3-ft protected buffer on the east side of the roadway. This section of Cocoanut Avenue is part of the #1 priority in Sarasota in Motion which is to expand the City Trail Network. This section of Cocoanut Avenue is also due for resurfacing in the next couple years due to deteriorating pavement.									
	The completion of this project is not anticipated to increase the City's annual operating costs.									
17	NEW L-O-S	Hyde Park Street Redesign	Undetermined	-	-	100	1,300	-	-	1,400
	Resurface Hyde Park Street between US 41 and Tuttle Avenue. Reduce travel lane widths to 100-ft. Provide 5-ft advisory bicycle lanes on both sides of the roadway. Evaluate existing speed management features (chokers and medians) for improvement or alternatives. This project would create an east/west bike trail in an area where there is none and expand the City Trail Network. It would indirectly connect to the School Avenue Greenway. This section of Hyde Park Street is due for resurfacing in the next few years due to deteriorating pavement, especially around the two landscaped medians.									
	The completion of this project is not anticipated to increase the City's annual operating costs.									

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

FISCAL YEAR (Funding in Thousands)										
Project Number		Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30	
22	000456	City Wide Traffic Calming Infrastructure	Penny 4	-	100	100	100	100	500	
Traffic calming components related to transportation mobility projects. This program provides for the installation of physical measures, barriers or other efforts aimed at the reduction of vehicular cut-through volumes and vehicular speeds based on road design standard to promote a safer experience for adjacent non-vehicular activities. City working with CCNA to develop new program/process. Anticipated impact on the City's annual operating costs is unknown until specific projects are designed.										
23	NEW	Neighborhood Multi Modal Safety Improvements	Undetermined	-	-	500	-	-	500	
Fund new, small scale safety improvements in neighborhoods, based on crash data readily available. New, small scale safety improvements include six (6) crosswalks with striping and signage, two (2) Rectangular Rapid Flashing Beacons (RRFBs), one (1) curb extension, one (1) curve warning with chevron, two (2) chevron signs, four (4) leading pedestrian intervals (LPIs), two (2) bicycle detection signals, two (2) digital blank out signs, four (4) all way stop intersections, two (2) no u-turn signs, two (2) midblock crosswalks, ten (10) sidewalk/bicycle lane enhancements (this does not include new sidewalks or bike lanes), and twenty (20) safety related roadway signage such as yield, speed limit, cross traffic does not stop, among others. This aligns with values set forth in Sarasota in Motion, Florida's Target Zero initiative, as well as the Metropolitan Planning Organization's (MPO's) Destination Zero Initiative. Anticipated impact on the City's annual operating costs is unknow until specific projects are designed.										
24	L-O-S 001808	Traffic Signal Rebuilds	FEMA Grant	1,761	-	-	-	-	400	
			Penny 4	-	-	200	-	200	-	-
			Penny 3	864	-	-	-	-	-	-
This program is to upgrade the traffic signals to meet current standards for pedestrian and ADA compliance and increase resiliency of the City's transportation assets by mitigating impacts from storms and climate change by replacing the traffic signals mounted on span wires with signal mast arms along the corridors of Ringling Blvd., Dr. Martin Luther King Blvd., Osprey Ave., and Bahia Vista St. The City has been awarded a Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant for \$1,760,572.80 (75% award). The City is required to fund \$586,857.60 (25% match). The completion of this project is not anticipated to increase the City's annual operating costs.										

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

FISCAL YEAR (Funding in Thousands)									
Project Number	Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30	
29 001461	Newtown Sidewalk/Lighting/Landscaping Projects	CRA	968	-	-	-	-	-	1,000
	Sidewalk, lighting, and landscaping improvements located within the Newtown CRA.	HUD	-	1,000	-	-	-	-	
	The City has requested \$1,000,000 federal appropriations (71% award). The City is required to fund \$400,000 (29% match).								
	Until specific projects are defined, the anticipated impact on the City's annual operating cost is not known.								
30 005046	Affordable Housing	Penny 4	50	200	200	200	200	200	1,000
	Contribution to revitalization efforts and other affordable/workforce housing initiatives that implement construction of homes on City owned lots.								
	The completion of this project is not anticipated to increase the City's annual operating costs.								
Subtotal - RESIDENTS & NEIGHBORHOODS:		8,425	3,812	4,212	8,195	2,600	3,276	22,095	
GROWTH & DEVELOPMENT									
31 001390	US 41 and Gulfstream Roundabout Community Aesthetic Feature	Undetermined	-	-	150	300	-	-	450
	Design, permitting, and construction of public art (community aesthetic feature) in center of the roundabout at US 41 and Gulfstream Avenue. The public art feature will include associated foundation, decorative retaining wall, lighting, landscaping, and irrigation. The artwork in the roundabout will serve as a component of speed management as it slows traffic and promotes placemaking efforts. The proposed public artwork at this roundabout is included in the City's Art in the Roundabouts program. Using a sculpture that is already in part of the City's collection, "Complexus" by John Henry, would require no additional funding for acquisition of artwork. Installation of Complexus is contingent on height variance approval from FDOT. "Complexus", an iconic piece in the City's public art collection has lacked a permanent home since it was initially moved from Gulfstream/US 41 for roundabout construction. It is currently on loan awaiting a final plan for installation.								
	The completion of this project is anticipating a \$50,000 increase to the City's annual operating costs for landscaping.								

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

			FISCAL YEAR (Funding in Thousands)							
Project Number			Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30
36	002201	10th Street and Boulevard of the Arts Complete Streets	CRA	49	-	-	-	-	-	14,119
		This project is a prioritized project from Sarasota in Motion. The project (between US 41 and Orange Avenue) includes resurfacing 10th Street, reducing to two lanes with left turn lanes at intersections and adding protected bicycle lanes (5 6 foot lanes with 3 foot buffer and protection features). The project also includes striping and signal modifications, a median, and a roundabout at 10th Street and Orange Avenue. Boulevard of the Arts: This portion of the project widens sidewalk at key intersections on both sides of the street, curb extensions, modify stormwater, add shade trees and enhanced landscaping, curb management, and underground FPL lines where needed. *City was awarded the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant with US Department of Transportation for \$12,000,000 (80% award). The City is required to fund \$3,000,000 (20% match) and upfront costs for 60% design and National Environmental Policy Act (NEPA). The completion of this project is anticipated to increase the City's annual operating costs. The annual operating cost increase is to be determined.	Economic Development	75	-	-	-	-	-	-
			USDOT Grant	-	-	12,000	-	-	-	-
			Penny 4	331	500	99	124	-	1,396	-
			Penny 3	2,645	-	-	-	-	-	-
37	002277	12th Street Complete Street	Penny 4	-	116	117	146	-	-	379
		From Orange to Beneva: Create an additional east/west connection. Create a complete street which may include wider sidewalks, protected bicycle lanes, trees, enhanced landscaping, underground utilities, and lighting. This project is listed in the Sarasota in Motion, the MPO 2045 Long Range Transportation Plan, and the MPO Project Priorities. Anticipated impact on the City's annual operating costs is unknown until project is designed.								
38		17th Street Complete Street	Penny 4	-	75	75	94	-	-	244
		Keeps the existing right-of-way (75' from Orange to Gillespie, 65' from Gillespie to US 301), converting Orange to Gillespie to a 3-lane, reducing the multi use purposes to 12' with landscaping, adding bicycle lanes, ADA elements, lighting, furniture with intersection modifications at US 301. Anticipated impact on the City's annual operating costs is unknown until project is designed.								
39	NEW	Gillespie Avenue Improvements	Escrow Funds	-	245	-	-	-	-	245
		Add a sidewalk connecting from south of 13th Street to 15th Street. Improve the intersections of 13th Street and 15th Street and include crosswalks and ramps. Anticipated impact on the City's annual operating costs is unknown until project is designed.								

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

		FISCAL YEAR (Funding in Thousands)							Total Fiscal Years 2026-30
Project Number		Funding Source	Reappo- rations	2025-26	2026-27	2027-28	2028-29	2029-30	
40 L-O-S 000338	Bicycle Route Improvements For minor improvements to the bicycle route system which may include smaller missing segments and striping, installation of sharrow pavement markings and signs. Anticipated impact on the City's annual operating costs is unknown until specific projects are designed.	Gas Tax	-	-	-	-	-	-	379
		\$0.05 LOFT	44	-	-	-	-	-	-
		Multi Modal Impact Fees	9	379	-	-	-	-	-
		Penny 3	-	-	-	-	-	-	-
41 002574	Expansion of City Multi Modal Trail Network Program to provide Trail to Bay Connections, Neighborhood Trail Connections, North Sarasota to Bay Connections and Legacy Trail to Bobby Jones Connection all with a focus on creating safe connections with widened sidewalks, green/protected bike lanes, shared lane markings, overpasses and wayfinding signage. Ringling Trail Ultimate: Design and construction for improvements along Ringling Boulevard from Pineapple Avenue to Tuttle Avenue for protected buffers at key locations, green paint at conflict point east of Lime Avenue and other improvements for safety, operations, and aesthetics. Sarasota in Motion, Legacy Trail Network, and Multi Modal Connections Plan. Anticipated impact on the City's annual operating costs is unknown until specific projects are designed.	Penny 4	75	100	100	100	200	334	834
		Multi Modal Impact Fees	299	-	-	-	-	-	-
		CRA	421	-	-	-	-	-	-
		Economic Development	4	-	-	-	-	-	-
		Penny 3	221	-	-	-	-	-	-
42	Alderman MURT and US 301 Build a multi use path on north side of Alderman Street from S. Payne Parkway to US 301, Pedestrian Hybrid Beacon (PHB) at US 301, and build lighting and landscape improvements along route. This project is identified in the Multi Modal Connections Plan. Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.	Multi Modal Impact Fees	316	-	-	-	-	-	-
43 003031	Fruitville Road Improvements Concept plan, design, and construction for Fruitville Road between US 41 and US 301. Improvements may include streetscape, utility relocation, signal pole replacement, traffic control features, and other roadway improvements to improve pedestrian crossings. Downtown 2020 Master Plan. The completion of this project is not anticipated to increase the City's annual operating costs.	Penny 3	12	-	-	-	-	-	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

		FISCAL YEAR (Funding in Thousands)							Total Fiscal Years 2026-30
Project Number		Funding Source	Reappo- riations	2025-26	2026-27	2027-28	2028-29	2029-30	
44	Pineapple Avenue Roadway Improvements	Penny 3	1,500	-	-	-	-	-	-
	Ringling Boulevard to Orange Avenue. Roadway and streetscape improvements including base restoration, milling and resurfacing, curb, sidewalk, pavement markings and striping, and decorative streetlight improvements.								
	The completion of this project is not anticipated to increase the City's annual operating costs.								
45 001447	School Ave MURT	Multimodal Impact Fees	1,099	-	-	-	-	-	-
	Install pipe drainage canal along corridor, 10' wide multi use path from Webber Street to Datura Street, build bridge over Blossom Creek Canal, traffic signal and crossing at Webber Street, MURT lighting and landscaping.								
	The completion of this project is not anticipated to increase the City's annual operating costs.								
46 002520	Main Street Complete Street Improvements	CRA	168	-	-	-	-	-	1,225
		DID	104	-	-	-	-	-	-
	Complete street enhancements to Main Street between US 41 to School Avenue. Improvements include; widening sidewalks by replacing angled parking with parallel parking, landscape improvements, sidewalk pavers and lighting improvements.	Economic Development	1	-	-	-	-	-	-
		Penny 4	-	377	377	471	-	-	-
		Multimodal Impact Fees	294	-	-	-	-	-	-
	Anticipated impact on the City's annual operating costs is unknown until specific projects are designed.								
47 000541	St. Armands Circle Complete Street	BID	479	-	-	-	-	-	-
	Complete street improvements to St. Armands Circle right of way including design and construction of sidewalk pavers, hardscape, lighting, enhanced pedestrian crossings, and landscaping. Other construction improvements to St. Armands Key within public right of way including MURT to Pansy Bayou Bridge, variable message boards, fiber connectivity, electrical and lighting infrastructure.								
	The operating costs will be determined upon completion of this project.								
48	Alley Beautification	Undetermined	-	-	1,250	-	-	-	1,250
	Pilot project to enhance downtown alleys and making the alleys more appealing and walkable while maintaining their function.								
	The operating costs will be determined upon completion of this project.								
Subtotal - GROWTH & DEVELOPMENT:			\$ 8,912	\$ 1,992	\$ 14,868	\$ 2,735	\$ 200	\$ 1,730	\$ 21,525
OPERATIONS & ADMINISTRATION									

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

Project Number		FISCAL YEAR (Funding in Thousands)							Total Fiscal Years 2026-30
		Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	
49	001436	Fiber Build Out for City Fiber Ring 2.0	Penny 3	150	-	-	-	-	-
		Continue the City's fiber build out, especially completing a direct run to the County's Data Center for our primary internet connection. Continue to replace any MM OM1 to OM4 and strengthen our conduits, vaults and continue moving all to single mode to ensure 10 and 40 GB functionality.							
		The completion of this project is not anticipated to increase the City's annual operating costs.							
50	001437	Move to Government Cloud	Penny 3	186	-	-	-	-	-
		As the push for Cloud services increases, this will create a staging area to move On-Prem servers from City Hall Data center to the Microsoft government cloud called Azure. This will include about thirty servers, which equates to 240 cores, 4 TB of RAM and 100 TB of storage and support for one year.							
		There will be an increase in operating costs totaling \$180,000 from FY 2023/24 through FY 2025/26 (\$60,000 each FY).							
51	001439	Disk Target Replacement	Penny 3	41	-	-	-	-	-
		Replace the now seven year old Data Domain disk targets for all City backups. This platform receives all backup, de-duplicate and then writes to disk and tape to save bandwidth. The replacement will be another physical device or a Virtual Data Domain or equivalent hybrid system with a cloud component.							
		There will be an increase in maintenance costs totaling \$90,000 from FY 2024/25 through FY 2025/26 (\$45,000 each FY).							
52		Parks Landscaping Facility	Penny 4	58	-	-	-	-	2,000
			Undetermined	-	-	2,000	-	-	-
		New building and associated site improvements for Parks Landscaping Division staff adjacent to the Fire Academy on Beneva Road.							
		The additional operating costs incurred at the completion of this project is unknown at this time.							

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

FISCAL YEAR (Funding in Thousands)									
Project Number	Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30	
53 000025	Police Specialty Vehicle and Classroom Facility	Undetermined	-	-	-	-	520	-	520
	Metal warehouse structure with eight (8) vehicle bays with classroom and restroom facilities at Circus/Beneva Road. Building will be utilized to accommodate police specialty vehicles from Support Services Division, Emergency Management, Explosive Materials Unit, Crisis Negotiations Unit, Command Post Unit, Marine Unit, Traffic Unit, Emergency Response Unit, and Underwater Search and Recovery Unit.								
	The completion of this project will increase the City's annual operational costs by an estimated \$5,000 per year.								
54 000026	Police Substation and Training Unit Facility	Undetermined	-	-	-	-	250	-	250
	In partnership with Sarasota County Fire Department, construct a 1,200 - 1,500 square foot police substation and training unit office spaces at Circus/Beneva Road.								
	The completion of this project will increase the City's annual operational costs by an estimated \$10,000 per year.								
55 000027	Police Training Facility	Undetermined	-	-	-	-	1,400	-	1,400
	Construct a 10,000 - 12,000 square foot training facility at Circus/Beneva Road to accommodate marksmanship range, less-than-lethal range, defensive tactics and scenario based training exercises.								
	The completion of this project will not increase the City's annual operational costs because of the ability to lease the training facility to other agencies.								
56 000507	Sarasota Police Department Vehicle Replacement	Penny 4	-	2,000	2,000	2,000	2,000	2,000	10,000
	Replacement of Police Department vehicles. This replacement is essential to maintaining the health and safety of citizens and officers as well as allowing officers to have more time and visibility on patrol, directly benefiting the citizens of the City of Sarasota. SPD is currently paying over \$45,000 per vehicle with an additional cost of approximately \$12,000 needed for equipment to outfit Police Pursuit Vehicles for a total of approximately \$57,000 per vehicle.								
57 002511	Solid Waste Equipment and Vehicle Replacement	Solid Waste	-	2,060	1,270	-	3,150	-	6,480
	Replacement of Solid Waste equipment and vehicles that have reached end of useful life.								
Subtotal - Operations & Administration		\$	435	\$ 4,060	\$ 5,270	\$ 2,000	\$ 7,320	\$ 2,000	\$ 20,650
CITY OWNED FACILITIES									

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

Project Number		FISCAL YEAR (Funding in Thousands)							Total Fiscal Years 2026-30
		Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	
58	001803	City Hall/Annex Building	Undetermined	-	-	800	-	-	-
			Penny 3	2522	-	-	-	-	-
		Miscellaneous renovations/repairs (electrical upgrades, City Hall lobby renovations & City Hall exterior fountain renovations) are ongoing and not complete. Replacement of City Hall and Annex Building carpeting. Replacement includes the City Commission Chambers, Purchasing Division offices, Conference Room 206, and Finance Department offices within City Hall and all three floors in the Annex Building. Renovation of 12 restrooms: 6 in City Hall and 6 in the Annex Building, including the latest ADA compliance upgrades. Build out and renovation of Annex Building for City Department relocations. Project breakout: City Hall/Annex building restrooms (1st floor Annex building restrooms to include ADA compliance and possible employee shower area. Underground waste water piping replacement from restrooms to sewer vault due to corrosion) = \$2,000,000 City Hall fountain renovations = \$479,000 City Hall Finance Office and Annex Office Renovations = \$1,500,000 Other repairs/renovations = \$671,000 The completion of this project is not anticipated to increase the City's annual operating costs.							
59	002268	Annex Building Roof Replacement Adding a Walkout	Undetermined	-	-	800	580	-	-
		New roof for the entire Annex Building including a walk out to provide safe and easy access to our cooling towers that feed the City Hall and Annex Building chiller system. The completion of this project is not anticipated to increase the City's annual operating costs.							
60	000028	City Hall and Annex Building HVAC Chiller, Piping and Pumps Replacement and Upgrade HVAC Controls	Undetermined	-	-	-	1000	160	-
		Complete chiller system replacement including all new piping and pumps. The current system is approaching the end of its life. New automated controls needed to make the buildings more energy efficient, reducing energy costs. The completion of this project is not anticipated to increase the City's annual operating costs.							

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

Project Number		Funding Source	Reappro- priations	FISCAL YEAR (Funding in Thousands)					Total Fiscal Years 2026-30
				2025-26	2026-27	2027-28	2028-29	2029-30	
61	NEW	City Hall 1st Street Ramp Remediation	Penny 4	72	-	-	-	-	-
		Address the ramp from 1st Street up to the entrance of City Hall. This funding may also be used to address the ramp as part of projects to renovate the outdoor seating area near the fountain by the City Manager's Office for efficiency. This project addresses barriers located in the City's Transition Plan. Estimated costs are based on DAC estimates +30% to account for material cost increases as well as design and construction costs. DAC estimates do not include these values. The completion of this project is not anticipated to increase the City's annual operating costs.							
62		Facility Renovations, Replacement and Upgrades	Penny 4	-	168	300	300	300	1,402
		Program to provide the systematic renovation and replacement of key operating systems, equipment and components of City operated facilities. Specific projects include: Building access security system upgrades; ADA improvements; elevator/elevator component upgrades/replacement; electrical transformers/panels replacement; HVAC replacements; relamping domestic water/sewer system upgrades; window upgrades/replacement; roofing system upgrades/replacement; parking lot resurfacing. The anticipated operating costs are unknown until the completion of this project.							
63	NEW	One Stop Shop Improvements	Building	-	500	-	-	-	500
		Improvements and renovations are expected to be needed for the One Stop Shop.							
64	NEW	Additional Parking for One Stop Shop	Building	-	2,000	-	-	-	2,000
		Add parking spaces near the One Stop Shop and City Hall. The operating costs for this project are not anticipated to increase once the project is completed.							
65	000019	Americans with Disability Act Barrier Removal	Penny 4	21	-	300	300	-	1,117
		The City is currently updating its Self Evaluation and Transition Plan related to the Americans with Disability Act. This program is to provide the systematic renovation and replacement of infrastructure in City buildings, rights-of-way and parks that create barriers to City services as identified in the City's Self Evaluation and Transition Plan revisions. The anticipated operating costs are unknown until the completion of this project.							

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

FISCAL YEAR (Funding in Thousands)										
Project Number		Funding Source	Reappropriations	2025-26	2026-27	2027-28	2028-29	2029-30	Total Fiscal Years 2026-30	
70 000020	Van Wezel - Facility Repairs and Upgrades	Van Wezel Capital Fund	-	235	495	165	200	320	1,415	
	Building carpet replacement, paint building interior, crash bar closers for gold doors, sink replacements in patron restrooms, emergency generator upgrade, elevator 3 controls upgrade, elevator 5 controls upgrade, line array system, ETC "ECM" dimmer module upgrade, pipe density testing, temperature sensors and actuators, HVAC re-piping and actuators, HVAC re-piping new control valves, taps for EM chiller, and restroom renovations.									
	The operating costs associated with this project are unknown at this time.									
71 002588	Sarasota Performing Arts Center	Penny 4	900	1,200	1,200	1,200	1,200	300	5,100	
	Design and construction of a new performing arts center at The Bay.									
	The operating costs associated with this project are unknown at this time.									
72 002509	Health Center - New Roof Replacement	Penny 3	356	-	-	-	-	-	85	
		Undetermined	-	-	85	-	-	-	-	
	New roof, gutter replacement system, awnings and repainting for the entire building. The building currently houses the City Health Clinic, Payne Park Tennis Center, and Parks and Recreation Offices.									
	The completion of this project is not anticipated to increase the City's annual operational costs.									
73 001457	Federal Building - Roof Coating Entire Roof	Penny 4	-	132	-	-	-	-	132	
	ER Systems 300 urethane coating system of entire roof. The coating system will add 10 years of life to existing roof at a reduced cost and without changing out the roof system.									
	The completion of this project is not anticipated to increase the City's annual operational costs.									
Subtotal - CITY OWNED FACILITIES:			\$ 4,737	\$ 4,501	\$ 5,480	\$ 3,545	\$ 1,860	\$ 1,471	\$ 16,857	
PARKS & RECREATION										
74 002525	Municipal Auditorium Barrel Roof Reconstruction	Penny 3	1,174	-	-	-	-	-	-	
	During recent evaluation it was recommended to replace the roof in five years due to age and condition of the existing roof. The Municipal Auditorium is on the National Register of Historic Places and its preservation is a priority.									
	The completion of this project is not anticipated to increase the City's annual operating costs.									

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

		FISCAL YEAR (Funding in Thousands)							Total Fiscal Years 2026-30
Project Number		Funding Source	Reappo- prios	2025-26	2026-27	2027-28	2028-29	2029-30	
75 001641	Arlington Park Facility Improvements	Penny 3	33	-	-	-	-	-	-
	Improvements Undetermined based on needs. Evaluation is underway.								
	The completion of this project is not anticipated to increase the City's annual operating costs.								
76 NEW	Arlington Park and Aquatic Complex ADA Doors	Penny 4	77	-	-	-	-	-	-
	Address door related accessibility issues at the Arlington Park and Aquatic Complex. From the front door, restrooms, play area access, and dog park access. Arlington Park and Aquatic Complex hosts a pool lift and is an important center point for the community. This project will help address barriers in the City's Transition Plan.								
	Estimated costs are based on DAC estimates +30% to account for material cost increases as well as design and construction fees. DAC estimates do not include these values.								
	Until specific projects are defined, the anticipated impact on the City's annual operating costs is unknown.								
77 004051	Parks and Recreation Facilities Upgrades	Penny 4	-	1,600	1,600	1,600	1,600	800	7,200
	This program will replace/upgrade children's playground equipment, renovate gazebos and picnic shelters, renovate/upgrade sports courts including pickleball, install additional fencing and lighting to improve safety and security, improve/add to walking trails, improve/add to boardwalks and piers, replace/upgrade outdoor fitness stations, improve/upgrade/add to boat ramps and canoe/kayak launches, upgrade restrooms, improve dog parks, mill and resurface parking lots and enhance water quality by habitat restoration in parks adjacent to our water bodies including wetlands at Bobby Jones. Expansion of Payne Park Skate Park to increase capacity and provide additional amenities. Specific projects will be identified as part of the "Parks Master Plan".								
	Until specific projects are defined, the anticipated impact on the City's annual operating costs is unknown.								

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

			FISCAL YEAR (Funding in Thousands)						Total Fiscal Years 2026-30
Project Number		Funding Source	Reappo- riations	2025-26	2026-27	2027-28	2028-29	2029-30	
78 002573	The Bay Park Improvements	Penny 4	900	1,200	1,200	1,200	1,200	300	5,100
	City's financial contribution towards the transformation of 53 acres of City-owned bayfront property into an iconic city park to be known as The Bay Park with development to occur over a period of fifteen to twenty years in a series of distinct phases. The Bay is a City Commission approved Master Plan (September 2018) that will be funded, developed, managed and operated by the Bay Park Conservancy, a 501(c)(3) corporation, on behalf of the citizens of Sarasota, Sarasota County and the greater Southwest Florida region. The Mission of The Bay is to implement a vibrant, financially feasible, operationally doable, environmentally sustainable revitalization effort that will establish a cultural and economic legacy for the region while ensuring open, public access to the Bayfront. Annual operational cost increases will be defined based upon final design of the project.								
79 002291	Bobby Jones Nature Park	Penny 4	-	100	100	100	100	-	400
		Park Impact Fees	1,670	-	-	-	-	-	-
	Design and construction of a nature park on a portion of the Bobby Jones Golf Club property (100 +/- acres of former golf course area). To be included are enhanced planting areas for wetland, upland, reforestation areas, and addition of benches along the trails. This project will require a minimum of two Landscape Maintenance I personnel to oversee the continuing maintenance at the location.								
80	Bobby Jones Clubhouse	Penny 4	900	900	900	900	900	900	4,500
	Design and construction of a permanent clubhouse/cart barn at Bobby Jones Golf Course to serve golf course, nature park, and public visitors. Final design, amenities, landscape and hardscape, etc. to be directed by the City Commission. Anticipated operating costs will be defined based upon the final completion of the project.								
81 NEW	Lido Beach Pavilion ADA Parking Lot Remediation	Penny 4	55	-	-	-	-	-	-
	Address parking and curb cut deficiencies. This project addresses barriers in the City's Transition Plan. Estimated costs are based on DAC estimates +30% to account for material cost increases as well as design and construction costs. DAC estimates do not include these values. Anticipated operating costs will be defined based upon the final completion of the project.								

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

					FISCAL YEAR (Funding in Thousands)					Total Fiscal Years 2026-30
Project Number			Funding Source	Reappropiations	2025-26	2026-27	2027-28	2028-29	2029-30	
87	002601	Annual Sewer Lateral Renewal & Replacement Program 20 year program, 350 to 400 per year.	Renewal, Replacement and Improvement	-	500	1,000	1,056	1,116	1,179	4,851
88	002602	Annual Sewer Manhole Renewal & Replacement Program 20 year program, 150 Manholes per year.	Renewal, Replacement and Improvement	-	500	528	558	590	623	2,799
89	002636	US 41/Main Street Roundabout US 41/Main Intersection, 350 LF 6" HDD HDPE to accommodate FDOT Roundabout	Renewal, Replacement and Improvement	-	-	-	50	-	-	50
90	002664	Annual Collection System -Small Improvement Projects	Renewal, Replacement and Improvement	-	225	238	251	265	280	1,259
91	002588	Performing Arts Center (PAC) / Sarasota Bay Project	Renewal, Replacement and Improvement	-	550	-	-	-	-	550
Waste Water Lift Stations										
92	002603	Annual Lift Station Renewal & Replacement Program Multiple Lift Stations	Renewal, Replacement and Improvement	-	500	528	558	589	622	2,797
Waste Water Treatment										
93	002604	Annual WWTP Renewal & Replacement Program	Renewal, Replacement and Improvement	-	2,500	1,000	1,057	1,117	1,180	6,854
94		Class V Deep Injection Well - Elimination of outfall, potential groundwater recharge	Renewal, Replacement and Improvement	-	-	25,000	-	-	-	25,000
Reuse System										
95	002605	Annual Reuse System Renewal & Replacement Program	Renewal, Replacement and Improvement	-	100	106	112	117	125	560
Waste Water Force Main										
96	002648	Replace 12" AC Force main from LS #8 to 17th Street, LS #31 along Cocoanut to 17th Street, 2,610 LF 12"	Renewal, Replacement and Improvement	800	1,100	-	-	-	-	1,100
97	002650	Replace 16" AC Force main along 17th Street. Cocoanut/17th Street under RR to Orange Ave. 2,100 LF 16"	Renewal, Replacement and Improvement	-	-	2,100	-	-	-	2,100
98	002676	Replace LS#16 24" Force Main from 8th Street to 4th Street 8th & Osprey along Orange to 4th along 4th to existing 24" Force Main	Renewal, Replacement and Improvement	-	-	450	-	-	-	450
				Debt Proceeds	-	-	5,520	-	-	5,520

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

			FISCAL YEAR (Funding in Thousands)							Total Fiscal Years 2026-30
Project Number			Funding Source	Reappo- riations	2025-26	2026-27	2027-28	2028-29	2029-30	
Subtotal - WASTE WATER SYSTEM:				\$ 800	\$ 6,875	\$ 31,901	\$ 10,167	\$ 4,856	\$ 5,130	\$ 58,929
DRINKING WATER SYSTEM										
Water Supply										
99	002700	Annual Verna Wellfield Renewal & Replacement Program Well Redevelopment & Wellheads; Pretreatment Facilities; Road Rehabilitation	Renewal, Replacement and Improvement	-	155	164	173	183	193	868
100	002701	Annual Downtown Wellfield Renewal & Replacement Program Wells Redevelopment and Wellheads	Renewal, Replacement and Improvement	-	207	219	231	244	258	1,159
101	002754	Construct New Downtown Wells (2) & Transmission Piping	Renewal, Replacement and Improvement	-	-	400	-	-	-	400
			Debt Proceeds				3,600			3,600
102	000047	Replace Verna Wells (5) & Transmission Piping	Renewal, Replacement and Improvement	-	-	250	-	-	-	250
			Debt Proceeds			-	1,500			1,500
Water Distribution										
103	002702	Annual Fire Hydrant Replacement Program Replace approximately 30 hydrants per year	Renewal, Replacement and Improvement	-	107	113	119	126	133	599
104	002703	Annual Valve Replacement Program Replace approximately 10-25 valves per year	Renewal, Replacement and Improvement	-	133	141	148	157	166	745
105	002707	Annual Distribution System Pipe Related to Development Activities	Renewal, Replacement and Improvement	-	226	239	252	267	282	1,265
106	002731	US 41/Main Street Roundabout US41/Main Intersection, 350 LF 6" HDD HDPE	Renewal, Replacement and Improvement	-	-	-	50	-	-	50
107	002732	US 41/Ringling Blvd. Roundabout US 41/Ringling Blvd. Intersection, relocate 8" pipe under intersection	Renewal, Replacement and Improvement	-	-	-	60	-	-	60
108	002253	Small AC Water Main Replacement	Renewal, Replacement and Improvement	-	1,300	-	2,000	2,200	2,400	7,900
109	000048	10th & Orange Roundabout	Renewal, Replacement and Improvement	-	-	2,200	-	-	-	2,200

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

					FISCAL YEAR (Funding in Thousands)					Total Fiscal Years 2026-30
Project Number			Funding Source	Reappo- riations	2025-26	2026-27	2027-28	2028-29	2029-30	
110	002202	Blvd. of the Arts Streetscape	Renewal, Replacement and Improvement	-	-	800	-	-	-	800
111	000046	Bird Key/Coon Key Bridge Water Main Replacement (FDOT Project - No Utility Funding), 1,600 LF 18" HDPE Directional Drill; Connect Both Ends	Renewal, Replacement and Improvement	-	1,000	2,000	-	-	-	3,000
112	002588	Performing Arts Center (PAC) / Bay Project	Renewal, Replacement and Improvement	-	300	-	-	-	-	300
Water Storage										
113	002705	Annual Water Storage Renewal & Replacement Program	Renewal, Replacement and Improvement	-	85	-	-	-	-	85
Water Treatment										
114	002706	Annual Water Treatment Plant Renewal & Replacement Program	Renewal, Replacement and Improvement	-	2,530	530	560	592	625	4,837
115	002718	WTP-Water Quality Treatment Improvement Project Compliance with FDEP Drinking Water Standards	Debt Proceeds	-	-	-	-	-	75,000	75,000
Subtotal - DRINKING WATER SYSTEM:				\$ -	\$ 6,043	\$ 7,055	\$ 8,694	\$ 3,768	\$ 79,057	\$ 104,617
WATER AND SEWER VEHICLES										
116	002511	Replace A030621 Chevrolet Express Van	W&S Operating	-	55	-	-	-	-	55
117	002511	Replace A031587 Chevrolet 1500	W&S Operating	-	50	-	-	-	-	50
118	002511	Replace A033777 Chevrolet 1500	W&S Operating	-	50	-	-	-	-	50
119	002511	Replace A33926 Chevrolet Colorado	W&S Operating	-	50	-	-	-	-	50
120	002511	Replace A033400 Chevrolet 1500	W&S Operating	-	50	-	-	-	-	50
121	002511	Replace A030629 Chevrolet 3500 Utility Truck	W&S Operating	-	80	-	-	-	-	80
122	002511	Replace A031631 Chevrolet 2500 Utility Truck	W&S Operating	-	80	-	-	-	-	80
123	002511	Replace A034342 Ford E350 TV Truck	W&S Operating	-	400	-	-	-	-	400
124	002511	Replace A034427 Chevrolet 2500 Utility Truck	W&S Operating	-	80	-	-	-	-	80
125	002511	Replace A034429 Chevrolet 1500	W&S Operating	-	50	-	-	-	-	50
126	002511	Replace A034539 Chevrolet Equinox	W&S Operating	-	50	-	-	-	-	50
127	002511	Replace A233221 Ford F550	W&S Operating	-	150	-	-	-	-	150
128	002511	New Excavator	W&S Operating	-	100	-	-	-	-	100
Subtotal - WATER AND SEWER ADMINISTRATION:				\$ -	\$ 1,245	\$ -	\$ -	\$ -	\$ -	\$ 1,245
CAPITAL IMPROVEMENT PROGRAM - Total				\$ 59,544	\$ 56,324	\$ 91,888	\$ 41,080	\$ 26,406	\$ 96,859	\$ 312,557
SRF Revenue Bonds				-	-	-	-	-	-	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN (Fiscal Years 2026-2030)

Project Number	FISCAL YEAR (Funding in Thousands)							Total Fiscal Years 2026-30
	Funding Source	Reappro- priations	2025-26	2026-27	2027-28	2028-29	2029-30	
	2010B Series - Construction	-	-	-	-	-	-	-
	W&S Operating	-	1,245	-	-	-	-	1,245
	RR&I	800	12,918	38,956	8,241	8,624	9,187	77,926
	W&S Debt Proceeds	-	-	-	10,620	-	75,000	85,620
	TOTALS:	800	14,163	38,956	18,861	8,624	84,187	164,791
CAPITAL IMPROVEMENT PROGRAM - Total		\$ 58,744	\$ 42,161	\$ 52,932	\$ 22,219	\$ 17,782	\$ 12,672	\$ 147,766

An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (Dade County Road 112) running parallel to the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The ocean is visible on the left and right sides of the highway. The image is framed by a large teal circle and a teal hexagon.

Resolutions

RESOLUTION NO. 25R-3339

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, CERTIFYING TO THE PROPERTY APPRAISER AND THE TAX COLLECTOR OF SARASOTA COUNTY, THE RATES OF MILLAGE TO BE LEVIED BY THE CITY OF SARASOTA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; ESTABLISHING THE CITY OF SARASOTA'S GENERAL FUND OPERATING MILLAGE AT 3.2730 WHICH CONTRIBUTES TO AN AGGREGATE MILLAGE RATE FOR THE CITY OF SARASOTA THAT IS 12.95 PERCENT HIGHER THAN THE AGGREGATE ROLLED-BACK MILLAGE RATE OF 2.9573; ESTABLISHING THE CITY OF SARASOTA'S DEBT SERVICE MILLAGE AT 0.1348; PROVIDING FOR THE READING OF THIS RESOLUTION BY TITLE ONLY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Sarasota has now held the two required public hearings on its final estimate of the necessary and ordinary expenses and of all extraordinary and special expenditures contemplated for the fiscal year beginning October 1, 2025 and ending September 30, 2026, and

WHEREAS, all things have been done and all acts performed as required by law to permit the City Commission to levy the millage necessary to raise the revenue for the various purposes set forth in said final estimate as now adopted:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

Section 1. That the rates of millage to be levied for the fiscal year beginning October 1, 2025 and ending September 30, 2026, for each fund and the adequate millage be and the same are hereby declared to be as follows, to-wit:

To be applied to the net tax roll after deduction of homesteads within the City of Sarasota -

For General Operating Purposes	3.2730 mills
For Debt Service for 2015 General Obligation Bonds	<u>0.1348</u> mills
Total Millage	<u>3.4078</u> mills

The final operating millage levy for the City of Sarasota's General Fund of 3.2730 mills contributes to an aggregate millage rate for the City of Sarasota that is 12.95 percent higher than the aggregate rolled-back millage rate of 2.9573.

Section 2. The aforesaid rates of millage be and the same are hereby certified to the Property Appraiser and the Tax Collector of Sarasota County, Florida, to be levied for all purposes and uses of the City of Sarasota for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

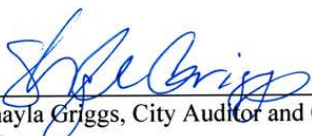
Section 3. This resolution shall take effect immediately upon adoption.

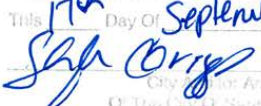
ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 3rd day of September 2025.

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 15th day of September 2025.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk

I, Shayla Griggs, City Auditor and Clerk of The City of Sarasota, Florida, Do Hereby Certify That The Above And Foregoing Is A True And Correct Copy Of The Original Thereof On File In My Office.
Witness My Hand And Seal of Said City
This 17th Day Of September A.D. 2025

City Auditor and Clerk
Of The City of Sarasota, Florida



<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Trice
<u>YES</u>	Commissioner Ahearn-Koch
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Ohlrich

RESOLUTION NO. 25R-3340

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, APPROVING A BUDGET; AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL EXPENDITURES OF THE CITY OF SARASOTA, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026 PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF IF DECLARED INVALID; PROVIDING FOR READING BY TITLE ONLY AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

SECTION 1. This Resolution, which does not include the budgets for the dependent special districts, namely the Golden Gate Point Streetscape Special District and the Downtown Improvement District shall be known as the Fiscal Year 2025-2026 Budget Resolution of the City of Sarasota. Said Fiscal Year 2025-2026 Budget is summarized in the attachments hereto, labeled as “Exhibit A-1, A-2 and A-3”. Said Budget is fully detailed in the 2025-2026 Adopted Financial Plan, the 2026-2030 Capital Improvement Program and the line-item revenue and expenditure budgets, which collectively comprise the Adopted Budget of the City of Sarasota and all of which may be reviewed on the City’s website. The sums provided for in the Fiscal Year 2025-2026 Adopted Budget are hereby appropriated upon the terms and conditions set forth hereafter.

SECTION 2. The Capital Improvement Program, as reflected in the Sarasota City Plan as amended from time to time by the City Commission, is hereby updated to reflect any changes detailed below.

	<u>In Thousands</u>
Environmental	\$ 23,711
Public Safety	2,000
Growth and Development	1,992
Residents and Neighborhoods	3,812
Parks and Recreation	4,085
General Government (Public Facilities)	6,561
Water and Sewer Administration	1,245
Drinking Water System	6,043
Waste Water System	<u>6,875</u>
Total	<u>\$ 56,324</u>

SECTION 3. There is hereby levied and assessed on all taxable property within the corporate limits of the City of Sarasota, Florida, including real and personal property, except exempt homestead property as defined in Article VII of the Constitution of the State of Florida (1968), as amended, for the Fiscal Year 2025-2026, the following taxes:

A. For operating expenses	3.2730 mills
B. For principal, interest, sinking fund and reserve accounts of: 2015 General Obligation Bonds	0.1348 mills
TOTAL	3.4078 mills

SECTION 4. Unencumbered balances of each appropriation remaining on September 30, 2026 are hereby appropriated for those accounts where the actual or estimated expenditures are in excess of total appropriations for the fiscal year. If such re-appropriated funds are insufficient to provide for the full amount of the estimated net deficiencies, there is hereby appropriated from surplus revenues accruing during the Fiscal Year 2025-2026, sufficient funds to meet the estimated net deficiencies.

SECTION 5. The Finance Director is authorized to reserve on September 30, 2026 unpaid purchase orders, outstanding contracts and other commitments. Said amounts reserved shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. Certain unencumbered appropriations may exist at September 30, 2026, that will require re-appropriation in the 2026-2027 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, should be identified by the Finance Director, but must be approved by the City Commission through the adoption of a re-appropriation resolution. All such re-appropriations shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 7. The City Manager is authorized to consolidate or reorganize operations within the City of Sarasota, Florida, provided that service to the public is not significantly reduced or that operating costs are not increased.

SECTION 8. All funds received from specific grant/entitlement sources, pursuant to statutes of the State of Florida or federal law shall be deposited in the manner specified and said revenue is hereby appropriated solely for the purposes or uses authorized by applicable law, whether State or Federal, which created the revenue entitlement of the City of Sarasota, Florida.

SECTION 9. With respect to funds collected from applicants for development reviews, traffic studies, and other pass-through type collections pursuant to the Development Application System, there is hereby appropriated those amounts necessary to expend these funds according to the requirements of the development review process.

SECTION 10. As to any revenues received from a particular source which are appropriated for specific uses or purposes, the Finance Director is instructed to account for the same in a manner assuring the proper utilization of such revenue for the specified uses or purposes.

SECTION 11. The Finance Director shall proceed with the collection and enforcement of all revenue entitlements of the City of Sarasota, including taxes levied hereby, as shall be necessary to obtain the revenue funds provided for in this Resolution. Further, the Finance Director shall be responsible for receiving the ad valorem taxes collected by the Tax Collector for Sarasota County, Florida, at the millage rate certified to the Property Appraiser for Sarasota County, Florida, by action of the City Commission.

SECTION 12. The Finance Director is hereby authorized to pay out the monies collected and provided for in the Fiscal Year 2025-2026 Adopted Budget. Where so required by the Charter of the City of Sarasota, Florida, payments shall be made on warrant of the City Auditor and Clerk, countersigned by the City Manager.

SECTION 13. With respect to any balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said balances and any additional revenues by adopting a Resolution for that purpose.

SECTION 14. If any section, paragraph, or part of the Resolution shall be declared unconstitutional or invalid, then the remainder of this Resolution shall not be affected thereby and shall remain in full force and effect.

SECTION 15. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

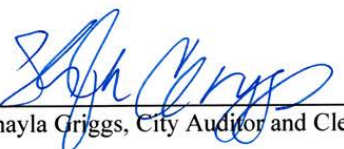
SECTION 16. This Resolution shall take effect immediately upon adoption. The Fiscal Year 2025-2026 Adopted Budget shall take effect on October 1, 2025.

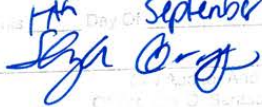
ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, 3rd day of September 2025.

ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 15th day of September 2025.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk


This is a true and correct copy of the original resolution as adopted by the City Commission of the City of Sarasota, Florida, on the 15th day of September, A.D. 2025.

Liz Alpert, Mayor

YES

YES

YES

YES

YES

Mayor Alpert

Vice Mayor Trice

Commissioner Ahearn-Koch

Commissioner Battie

Commissioner Ohlrich

Exhibit A-1
CITY OF SARASOTA - FISCAL YEAR 2025-2026
 Budget Summary by Fund

	Funding Sources		Funding Uses	
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
City of Sarasota Superior Taxing Authority				
General Fund	\$ 18,057,873	\$ 111,989,208	\$ 108,372,284	\$ 21,674,797
Special Revenue Funds				
Affordable Housing Trust Fund	(2,433,479)	263,561	182,842	\$ (2,352,760)
Public Art	1,153,725	50,000	728,000	\$ 475,725
Building Services	9,584,523	6,560,000	10,924,380	\$ 5,220,143
Development Application System	1,611,238	980,000	973,100	\$ 1,618,138
Penny Sales Tax	231,231	12,750,000	12,292,000	\$ 689,231
Housing and Community Development	13,565,751	2,336,706	2,336,706	\$ 13,565,751
Multi-Modal Transportation Impact Fee	828,695	600,000	504,000	\$ 924,695
Gas Tax	366,082	1,690,000	1,844,556	\$ 211,526
\$.05 Local Option Fuel Tax	29,729	1,050,000	300,000	\$ 779,729
Community Redevelopment Agency	1,604,301	764,797	2,264,070	\$ 105,028
The Bay Tax Incremental Financing	6,888,096	3,072,050	3,072,050	\$ 6,888,096
City Bay Tax Incremental Financing	883,128	1,783,171	-	\$ 2,666,299
Tourist Development	0	2,595,000	2,595,000	\$ 0
Citizens with Disabilities	28,304	20,000	42,865	\$ 5,439
Office of Tourism & Trade Stadium Grant	58,957	500,004	500,004	\$ 58,957
Economic Development	180,667	960,000	1,098,683	\$ 41,984
Tree Replacement	401,438	150,500	80,000	\$ 471,938
	<u>34,982,386</u>	<u>36,125,789</u>	<u>39,738,256</u>	<u>\$ 31,369,919</u>
Debt Service Funds				
2015 General Obligation Bonds	775,956	2,540,000	2,535,344	\$ 780,612
Glen Oaks Assessment Debt	5,791	10,859	10,860	\$ 5,790
2020 Sales Tax Payments Refunding	641,587	500,004	498,475	\$ 643,116
2022 One Stop Shop Bank Loan	37,652	1,176,405	1,173,150	\$ 40,907
2023 The Bay Improvements	43,233	3,072,050	3,075,050	\$ 40,233
	<u>1,504,219</u>	<u>7,299,318</u>	<u>7,292,879</u>	<u>\$ 1,510,658</u>
Enterprise Funds				
Water and Sewer Utilities	42,350,593	61,777,085	55,556,681	\$ 48,570,997
Bobby Jones Golf Course	2,157,392	4,569,717	5,019,751	\$ 1,707,358
Van Wezel Performing Arts Hall	12,616,985	19,380,126	19,014,118	\$ 12,982,993
Solid Waste Management	4,688,910	18,013,428	18,185,699	\$ 4,516,639
Parking Management Division	821,981	4,172,790	4,411,685	\$ 583,086
St. Armand's Paid Parking Area	39,239	2,375,000	2,298,397	\$ 115,842
	<u>62,675,100</u>	<u>110,288,146</u>	<u>104,486,331</u>	<u>\$ 68,476,915</u>
Internal Service Funds				
Fleet Services	1,291,552	5,213,681	5,621,281	\$ 883,952
Information Technology	(531,735)	6,725,000	6,063,844	\$ 129,421
Equipment Replacement	7,103,932	1,883,579	2,670,266	\$ 6,317,245
Insurance Coverage	5,046,336	16,481,243	17,985,689	\$ 3,541,890
	<u>12,910,085</u>	<u>30,303,503</u>	<u>32,341,080</u>	<u>\$ 10,872,508</u>
Trust Funds				
Other Post Employment Benefits Trust Fund	55,423,681	3,597,395	9,666,233	\$ 49,354,843
Defined Contribution Plan-General Employees	52,943	80,000	75,347	\$ 57,596
	<u>55,476,624</u>	<u>3,677,395</u>	<u>9,741,580</u>	<u>\$ 49,412,439</u>
Total (Res. 25R-3340)	<u>185,606,286</u>	<u>299,683,359</u>	<u>301,972,410</u>	<u>\$ 183,317,236</u>
Dependent Special Districts				
Special Revenue Funds				
Golden Gate Point Streetscape Special District	367,691	279,289	242,893	\$ 404,087
Downtown Improvement District	496,775	972,864	1,101,531	\$ 368,108
	<u>864,466</u>	<u>1,252,153</u>	<u>1,344,424</u>	<u>\$ 772,195</u>
Debt Service Funds				
Golden Gate Streetscape General Obligation	262,271	268,000	258,545	\$ 271,726
	<u>1,126,738</u>	<u>1,520,153</u>	<u>1,602,969</u>	<u>\$ 1,043,921</u>
TOTAL (Res. 25R-3342, 25R-3344)	<u>186,733,024</u>	<u>301,203,512</u>	<u>303,575,379</u>	<u>\$ 184,361,157</u>
GRAND TOTAL ALL	<u>\$ 186,733,024</u>	<u>\$ 301,203,512</u>	<u>\$ 303,575,379</u>	<u>\$ 184,361,157</u>

Exhibit A-2

CITY OF SARASOTA - FISCAL YEAR 2025-2026 Combining Budget Statement

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE	TRUST FUNDS	TOTAL
BEGINNING FUND BALANCE	\$ 18,057,873	\$ 35,846,852	\$ 1,766,490	\$ 62,675,100	\$ 12,910,085	\$ 55,476,624	\$ 186,733,024
ESTIMATED REVENUES:							
Taxes							
Ad Valorem-City Operating	57,292,797	3,947,165	-	-	-	-	61,239,962
Ad Valorem-City Voted Debt	-	-	2,540,000	-	-	-	2,540,000
Ad Valorem-GG Point Operating	-	279,289	-	-	-	-	279,289
Ad Valorem-GG Point Debt	-	-	268,000	-	-	-	268,000
Ad Valorem-Downtown Imp Dist	-	972,864	-	-	-	-	972,864
Insurance Premium Tax	1,427,677	-	-	-	-	-	1,427,677
Utilities Excise	14,034,000	-	-	-	-	-	14,034,000
Local Business Tax	-	960,000	-	-	-	-	960,000
Local Option Fuel Taxes	-	2,740,000	-	-	-	-	2,740,000
Penny Sales Tax	-	12,750,000	-	-	-	-	12,750,000
Tourist Development Tax	-	2,595,000	-	-	-	-	2,595,000
Permits, Fees & Special Assessments							
Building and Other Permits	937,850	7,170,000	-	-	-	-	8,107,850
Electric Franchise	6,200,000	-	-	-	-	-	6,200,000
Gas Franchise	270,000	-	-	-	-	-	270,000
Assessments	-	-	10,859	323,000	-	-	333,859
Water Franchise Fees	1,262,107	-	-	-	-	-	1,262,107
Intergovernmental Revenue							
Sales Tax	6,775,000	-	-	-	-	-	6,775,000
State Revenue Sharing	2,723,000	250,000	-	-	60,000	-	3,033,000
Other intergovernmental	715,322	1,536,025	-	-	-	-	2,251,347
H.U.D. Revenue	-	1,242,934	-	-	-	-	1,242,934
Grants and Contributions	197,672	627,817	-	-	-	-	825,489
Charges for Services							
Public Safety	811,400	100,000	-	-	-	-	911,400
Physical Environment	-	-	-	-	-	-	-
Water/Sewer Combination	-	-	-	61,639,585	-	-	61,639,585
Refuse	-	-	-	17,888,428	-	-	17,888,428
Other	47,650	-	-	-	-	-	47,650
Transportation	624,845	-	-	4,486,290	-	-	5,111,135
Economic Environment	-	1,020,000	-	-	-	-	1,020,000
Culture and Recreation	1,065,500	-	-	22,717,117	-	-	23,782,617
General Government	2,185,186	-	-	-	29,357,333	3,547,395	35,089,914
Cost Allocation	4,664,420	-	-	-	-	-	4,664,420
Fine and Forfeitures	5,245,000	20,500	-	1,778,500	-	-	7,044,000
Miscellaneous Revenue							
Interest Earnings	1,500,000	50,000	-	625,000	25,000	-	2,200,000
Rents	2,209,294	263,561	-	-	-	-	2,472,855
Other	115,000	852,787	-	830,226	361,170	130,000	2,289,183
Other Financing Sources							
Interfund Transfers - In	1,685,488	-	4,748,459	-	500,000	-	6,933,947
Total Revenues/Resources	111,989,208	37,377,942	7,567,318	110,288,146	30,303,503	3,677,395	301,203,512
Estimated Funds Available	\$ 130,047,081	\$ 73,224,794	\$ 9,333,808	\$ 172,963,246	\$ 43,213,588	\$ 59,154,019	\$ 487,936,536

Exhibit A-2 (continued)

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE FUNDS	INTERNAL SERVICE	TRUST FUNDS	TOTAL
ESTIMATED EXPENDITURES:							
General Governmental Services							
Legislative	893,150	-	-	-	-	-	893,150
City Manager's Office	1,322,843	-	-	-	-	-	1,322,843
City Auditor and Clerk's Office	3,078,705	-	-	-	-	-	3,078,705
Financial & Administrative	2,435,338	-	-	-	-	-	2,435,338
Legal Counsel	1,850,100	-	-	-	-	-	1,850,100
Comprehensive Planning	2,311,913	-	-	-	-	-	2,311,913
Other General Governmental	12,097,711	329,572	-	-	29,617,896	9,741,580	51,786,759
Public Safety							
Police	50,622,039	2,000,000	-	-	2,058,184	-	54,680,223
Fire Subsidy	4,017,549	-	-	-	-	-	4,017,549
Building/Code Compliance	1,226,887	10,924,380	-	-	-	-	12,151,267
Additional Retirement Benefits	1,100,000	-	-	-	-	-	1,100,000
Physical Environment							
Non-Parks/Other	3,072,779	1,692,000	-	-	175,000	-	4,939,779
Refuse Collection	-	-	-	18,185,699	-	-	18,185,699
Water/Sewer Combination	-	-	-	51,132,098	-	-	51,132,098
Transportation							
Parking Division	-	-	-	5,511,026	-	-	5,511,026
Streets and Highways	5,739,932	4,504,868	-	-	310,000	-	10,554,800
Engineering Services	3,548,795	-	-	-	-	-	3,548,795
Economic Environment							
Housing & Community Dev.	-	2,336,706	-	-	-	-	2,336,706
Community Redevelopment	-	2,218,599	-	-	-	-	2,218,599
Economic Development	-	1,083,683	-	-	-	-	1,083,683
Other	-	2,169,465	-	-	-	-	2,169,465
Human Services							
Other	1,162,599	42,865	-	-	-	-	1,205,464
Culture and Recreation							
Parks & Recreation	12,427,087	5,200,000	-	3,394,611	180,000	-	21,201,698
Van Wezel Performing Arts Hall	-	-	-	19,014,118	-	-	19,014,118
Tourist Development	-	2,595,000	-	-	-	-	2,595,000
Other	-	728,000	-	-	-	-	728,000
Debt Service							
	-	-	7,551,424	7,037,231	-	-	14,588,655
Other Financing Uses							
Interfund Transfers - Out	1,464,857	5,257,542	-	211,548	-	-	6,933,947
Total Expenditures and Uses	108,372,284	41,082,680	7,551,424	104,486,331	32,341,080	9,741,580	303,575,379
Projected Ending Fund Balances	\$ 21,674,797	\$ 32,142,114	\$ 1,782,384	\$ 68,476,915	\$ 10,872,508	\$ 49,412,439	\$ 184,361,157
MILLAGE RATES PER \$1,000:							
City of Sarasota - General Fund Operating		3.2730 mills					
City of Sarasota - Voted Debt		0.1348 mills					
Golden Gate Point - Operating		0.6148 mills					
Golden Gate Point - Voted Debt		0.5899 mills					
Downtown Improvement District-Operating		2.0000 mills					

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

Exhibit A-3

FINANCIAL POLICIES**Operating Budget Policies**

- The City will comply with all Federal, State or local legal requirements pertaining to the operating budget, including the adoption of a balanced budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.
- The City will employ a structured budget preparation and formulation process that will be used by all entities receiving funding from the City. The process employed will ensure adequate citizen input and participation.
- The City will employ a structured expenditure and revenue forecasting system to allow for effective financial planning. Multi-year projections will be utilized in developing the operating budget.
- Essential services will receive first priority for funding. The City will attempt to maintain current service levels for all essential services.
- The City will identify low priority services for reduction or elimination, if necessary, before essential services.
- The City will consider the establishment of user fees as an alternative to service reductions or elimination.
- In all actions to balance the budget, the City will attempt to avoid layoffs of permanent employees. If possible, personnel reductions will be scheduled to come primarily from attrition.
- The City will pay for all current expenditures with current revenues. Long-term debt will not be used for funding current expenditures.
- The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing necessary expenditures, accruing future years' revenues or rolling over short-term debt.
- The budget will provide for adequate maintenance and repair of capital plant and equipment and for their orderly replacement.
- The City will establish an equipment replacement fund and will charge the user fund annually for replacement of the equipment. The amount of the charge will provide funds for the projected future cost of replacing the equipment.
- The budget will provide sufficient funding to cover annual debt retirement costs.
- The City will consider technological and capital investment programs which are cost effective and which will reduce operating costs as high funding priorities.
- The City will maintain a budgetary control system to ensure adherence to the budget and will use a budget/encumbrance control system to ensure proper budgetary control.
- The City administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

Exhibit A-3 (continued)

FINANCIAL POLICIES

- Where possible, the City will integrate service levels and performance measures within the budget.
- At least annually a public auction will be held of surplus and obsolete property.
- The goal of all enterprise fund operations is to be self-supporting and to pay administrative and other appropriate service charges to the General Fund for administrative support.
- The total number of employment positions (FTE's) approved in the annual operating budget may not be exceeded without prior approval of the City Commission.
- The City will coordinate the CIP budget and the operating budget in terms of operating costs associated with CIP items.
- The City will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA).

Fund Balance and Reserve Policies

- The City will establish an unassigned fund balance in the General Fund for emergency purposes and/or liquidity purposes of 2 to 3 months of general fund expenditures to indicate that it is in sound financial condition.
- A revenue stabilization fund will be established to minimize the impact of varying economic conditions on the City's budget.
- The City will establish insurance reserves for self-insurance liabilities. Such reserves will be reviewed annually for adequacy.
- Unassigned fund balance will only be used for expenditures that are either non-recurring in nature or that have a benefit period longer than one operating period. City Commission approval is necessary for this type of expenditure.
- All fund balances for budgeted funds will be presented in the annual budget.

Revenue Policies

- The City will take active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The City will establish user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect and capital costs), taking into consideration similar charges/fees being levied by other organizations.
- The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases and will revise user fees upon approval of the Commission.

Exhibit A-3 (continued)

FINANCIAL POLICIES

- The targeting of specific revenues for special programs or projects is discouraged, as it promotes fiscal inflexibility. However, intergovernmental grant assistance will be targeted as much as possible toward capital improvements.
- The City will aggressively seek Federal and State grants and evaluate future local fiscal impacts.

Debt Policies

- The City will issue bonds only for capital improvements including infrastructure and equipment with a life in excess of four years.
- Whenever possible, the City will use special assessment, revenue, or self-supporting bonds instead of general obligation bonds.
- The City will limit general obligation bonds to no greater than ten (10) percent of the non-exempt assessed valuation of the real property of the City.
- The term of any bonds shall not exceed the useful life of the expenditure being financed.
- The City will not issue notes or bonds to subsidize or finance current operations.
- The City will publish and distribute an official statement for each bond issue.
- If cost effective, the City will purchase private bond insurance at the time of issuance.
- General obligation debt will not be used to finance the activities of enterprise funds whether of a capital or operating nature.
- The City will defease existing bond issues if the resulting savings is significant.
- The City will maintain an adequate debt service fund regarding each bond issue.
- The City will seek to maintain high bond ratings in order that borrowing costs are minimized and access to credit is preserved.

Cash Management / Investment Policies

- The City will deposit all cash receipts within twenty-four hours of receipt.
- The City will collect revenues aggressively, including past due bills of any type and will utilize an outside collection agency to accomplish this.
- The City will maintain a prudent cash management and investment program in order to meet daily cash requirements, increase funds available for investment, and earn maximum rates of return on invested funds with appropriate security.
- The City will follow its adopted investment/portfolio policy when handling public funds.

Exhibit A-3 (continued)

FINANCIAL POLICIES

- The Financial Administration Department/ Investment Manager will present a quarterly report on investments to the City's Investment Committee.
- Where permitted by law, the City will pool cash from each eligible fund for investment purposes.

Accounting, Auditing & Financial Reporting

- An independent audit will be performed annually, including the issuance of a management letter.
- The City administration will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.
- The City will produce financial reports in accordance with Generally Accepted Accounting Principles (GAAP).
- The City Commission will be provided monthly with budget reports comparing actual versus budgeted revenue and expense activity.
- The City will annually seek the Certificate of Achievement for Excellence in Financial Reporting award offered by the Government Finance Officers Association (GFOA).
- The City will maintain the highest level of accounting practices consistent with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).

Capital Improvement Plan Policies

- The City will adopt the first year of a multi-year plan for capital improvements, update it annually and make every attempt to complete all capital improvements in accordance with the plan.
- The City will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvement will be projected and incorporated into the current and future operating budgets.
- The City will determine the least costly financing method available for all new capital improvement projects.
- All projects in the Comprehensive Improvement Element (CIE) of the City's Comprehensive Plan will be included in the Capital Improvement Plan.
- The Capital Improvement Plan Committee will review and evaluate each proposed and ongoing project, based on criteria established by the City Commission, prior to any project being included in the CIP.
- The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

RESOLUTION NO. 25R-3341

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, CERTIFYING TO THE PROPERTY APPRAISER AND THE TAX COLLECTOR OF SARASOTA COUNTY, THE RATES OF MILLAGE TO BE LEVIED BY THE CITY OF SARASOTA WITHIN THE GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; ESTABLISHING THE GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT'S OPERATING MILLAGE AT 0.6148 WHICH CONTRIBUTES TO AN AGGREGATE MILLAGE RATE FOR THE CITY OF SARASOTA THAT IS 12.95 PERCENT HIGHER THAN THE AGGREGATE ROLLED-BACK MILLAGE RATE OF 2.9573; ESTABLISHING THE GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT'S DEBT SERVICE MILLAGE AT 0.5899; PROVIDING FOR THE READING OF THIS RESOLUTION BY TITLE ONLY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Sarasota has now held the two required public hearings on its final estimate of the necessary and ordinary expenses and of all extraordinary and special expenditures contemplated for the fiscal year beginning October 1, 2025 and ending September 30, 2026, and

WHEREAS, all things have been done and all acts performed as required by law to permit the City Commission to levy the millage necessary to raise the revenue for the various purposes set forth in said final estimate as now adopted:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

Section 1. That the rates of millage to be levied for the fiscal year beginning October 1, 2025 and ending September 30, 2026, for the Golden Gate Point Streetscape Special District and the adequate millage be and the same are hereby declared to be as follows, to-wit:

To be applied to the net tax roll after deduction of homesteads within the Golden Gate Point Streetscape Special District -

For General Operating Purposes	0.6148 mills
For Debt Service for 2016 General Obligation Bonds	<u>0.5899 mills</u>
Total Millage	<u>1.2047 mills</u>

The final operating millage levy for the Golden Gate Point Streetscape Special District of 0.6148 mills contributes to an aggregate millage rate for the City of Sarasota that is 12.95 percent higher than the aggregate rolled-back millage rate of 2.9573.

Section 2. The aforesaid rates of millage be and the same are hereby certified to the Property Appraiser and the Tax Collector of Sarasota County, Florida, to be levied for all purposes and uses of the Golden Gate Point Streetscape Special District for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

Section 3. This resolution shall take effect immediately upon adoption.

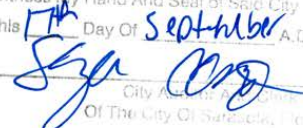
ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 3rd day of September, 2025.

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 15th day of September, 2025.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk

I, Shayla Griggs, City Auditor and Clerk of the City of Sarasota, Florida, Do hereby certify that the foregoing is a true and correct copy of the original thereof on file in my office.
Witness My Hand And Seal of Said City
This 15th Day Of September, A.D. 2025

City Auditor and Clerk
Of The City Of Sarasota, Florida



<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Trice
<u>YES</u>	Commissioner Ahearn-Koch
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Ohlrich

RESOLUTION NO. 25R-3342

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, APPROVING A BUDGET; AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL EXPENDITURES OF THE GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026 PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF IF DECLARED INVALID; PROVIDING FOR READING BY TITLE ONLY AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

SECTION 1. This Resolution shall be known as the Fiscal Year 2025-2026 Budget Resolution of the Golden Gate Point Streetscape Special District. Said Fiscal Year 2025-2026 Budget is summarized in the attachments hereto, labeled as "Exhibit A-1" and "Exhibit A-2". Said Budget is fully detailed in the 2025-2026 Adopted Financial Plan and the line-item revenue and expenditure budgets, which collectively comprise the Adopted Budget of the Golden Gate Point Streetscape Special District and all of which may be reviewed on the City's website. The sums provided for in the Fiscal Year 2025-2026 Adopted Budget for the Golden Gate Point Streetscape Special District are hereby appropriated upon the terms and conditions set forth hereafter.

SECTION 2. There is hereby levied and assessed on all taxable property within the corporate limits of the Golden Gate Point Streetscape Special District, including real and personal property, except exempt homestead property as defined in Article VII of the Constitution of the State of Florida (1968), as amended, for the Fiscal Year 2025-2026, the following taxes:

A. For operating expenses	0.6148 mills
B. For principal, interest, sinking fund and reserve account of 2016 General Obligation Refunding Bonds	<u>0.5899 mills</u>
TOTAL	1.2047 mills

SECTION 3. Unencumbered balances of each appropriation remaining on September 30, 2026 are hereby appropriated for those accounts where the actual or estimated expenditures are in excess of total appropriations for the fiscal year. If such re-appropriated funds are insufficient to provide for the full amount of the estimated net deficiencies, there is hereby appropriated from surplus revenues accruing during the Fiscal Year 2025-2026, sufficient funds to meet the estimated net deficiencies.

SECTION 4. The Finance Director is authorized to reserve on September 30, 2026 unpaid purchase orders, outstanding contracts and other commitments. Said amounts reserved shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 5. Certain unencumbered appropriations may exist at September 30, 2026, that will require re-appropriation in the 2026-2027 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, should be identified by the Finance Director, but must be approved by the City Commission through the adoption of a re-appropriation resolution. All such re-appropriations shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. All funds received from specific grant/entitlement sources, pursuant to statutes of the State of Florida or federal law shall be deposited in the manner specified and said revenue is hereby appropriated solely for the purposes or uses authorized by applicable law, whether State or Federal, which created the revenue entitlement of the Golden Gate Point Streetscape Special District.

SECTION 7. As to any revenues received from a particular source which are appropriated for specific uses or purposes, the Finance Director is instructed to account for the same in a manner assuring the proper utilization of such revenue for the specified uses or purposes.

SECTION 8. The Finance Director shall proceed with the collection and enforcement of all revenue entitlements of the Golden Gate Point Streetscape Special District including taxes levied hereby, as shall be necessary to obtain the revenue funds provided for in this Resolution. Further, the Finance Director shall be responsible for receiving the ad valorem taxes collected by the Tax Collector for Sarasota County, Florida, at the millage rate certified to the Property Appraiser for Sarasota County, Florida, by action of the City Commission.

SECTION 9. The Finance Director is hereby authorized to pay out the monies collected and provided for in the Fiscal Year 2025-2026 Adopted Budget of the Golden Gate Point Streetscape Special District. Where so required by the Charter of the City of Sarasota, Florida, payments shall be made on warrant of the City Auditor and Clerk, countersigned by the City Manager.

SECTION 10. With respect to any balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said balances and any additional revenues by adopting a Resolution for that purpose.

SECTION 11. If any section, paragraph, or part of the Resolution shall be declared unconstitutional or invalid, then the remainder of this Resolution shall not be affected thereby and shall remain in full force and effect.

SECTION 12. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 13. This Resolution shall take effect immediately upon adoption. The Fiscal Year 2025-2026 Adopted Budget of the Golden Gate Point Streetscape Special District shall take effect on October 1, 2025.

ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 3rd day of September 2025.

ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 15th day of September 2025.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk



<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Trice
<u>YES</u>	Commissioner Ahearn-Koch
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Ohlrich

I, Shayla Griggs, City Auditor and Clerk of the City of Sarasota, Florida, do hereby certify that the above and foregoing is a true and correct copy of the original thereof on file in my office.
Witness my hand and seal of office on this 17th day of September, A.D. 2025.

Shayla Griggs, City Auditor and Clerk

Exhibit A-1
Golden Gate Point Streetscape Special District
Fund f.1009

Fund Summary

The Golden Gate Point Streetscape Special District (GGP) was created under Section 189.4041, Florida Statutes, and empowered by City Ordinance No. 05-4624, adopted September 6, 2005. The boundaries of the GGP Improvement District are made up of real property located on Golden Gate Point. GGP is a dependent taxing authority with the power to levy millage to construct and maintain enhancements and improvements within the public rights of way on Golden Gate Point including, but not limited to, brick pavers, sidewalks, on-street parking, relocating overhead utilities underground, and providing landscape enhancements.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 274,274	\$ 299,886	\$ 354,189	\$ 354,189	\$ 367,691
Revenues					
Ad Valorem Taxes	220,146	236,092	236,092	237,516	279,289
Miscellaneous	21,808		-	-	
Total Revenues	241,954	236,092	236,092	237,516	279,289
Estimated Funds Available	516,228	535,978	590,281	591,705	646,980
Expenditures					
Operating	162,039	225,014	359,014	224,014	242,893
Land Improvement	-	-	-	-	-
Total Expenditures	162,039	225,014	359,014	224,014	242,893
Projected Ending Balance	354,189	310,964	231,267	367,691	404,087

Projected Millage for Golden Gate Point

Debt Service Millage	0.5899
Operating Millage	0.6148
Total	<u>1.2047</u>

Exhibit A-2
Golden Gate General Obligation Refunding Bonds
Series 2016
Fund f.2006

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 234,967	\$ 239,375	\$ 257,892	\$ 262,271
Revenues				
Ad Valorem Taxes	266,715	268,000	268,000	268,000
Interest Income	16,718	-	-	-
Total Revenue	283,433	268,000	268,000	268,000
Estimated Funds Availa	518,400	507,375	525,892	530,271
Expenditures				
Principal Payments	235,000	240,000	240,000	240,000
Interest on Bonds	25,508	20,621	20,621	15,545
Fiscal Charges	-	3,000	3,000	3,000
Total Expenditures	260,508	263,621	263,621	258,545
Ending Fund Balance	\$ 257,892	\$ 243,754	\$ 262,271	\$ 271,726

Date of issue: 2016
Amount: \$ 2,700,000
Paying Agent: JP Morgan
Interest due: November 1; May 1
Rating: Not Applicable
Maturity of issue: 2028
Outstanding: \$ 735,000
Principal due: May 1
Average Interest: 2.115%
Purpose: Refunding GO Bonds - Golden Gate Streetscape Improvem

RESOLUTION NO. 25R-3343

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, CERTIFYING TO THE PROPERTY APPRAISER AND THE TAX COLLECTOR OF SARASOTA COUNTY, THE RATES OF MILLAGE TO BE LEVIED BY THE CITY OF SARASOTA WITHIN THE DOWNTOWN IMPROVEMENT DISTRICT, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; ESTABLISHING THE DOWNTOWN IMPROVEMENT DISTRICT OPERATING MILLAGE AT 2.0000 WHICH CONTRIBUTES TO AN AGGREGATE MILLAGE RATE FOR THE CITY OF SARASOTA THAT IS 12.95 PERCENT HIGHER THAN THE AGGREGATE ROLLED-BACK MILLAGE RATE OF 2.9573, PROVIDING FOR THE READING OF THIS RESOLUTION BY TITLE ONLY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Sarasota has now held the two required public hearings on its final estimate of the necessary and ordinary expenses and of all extraordinary and special expenditures contemplated for the fiscal year beginning October 1, 2025 and ending September 30, 2026, and

WHEREAS, all things have been done and all acts performed as required by law to permit the City Commission to levy the millage necessary to raise the revenue for the various purposes set forth in said final estimate as now adopted:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

Section 1. That the rate of millage to be levied for the fiscal year beginning October 1, 2025 and ending September 30, 2026, for the Downtown Improvement District and the adequate millage be and the same is hereby declared to be as follows, to-wit:

To be applied to the net tax roll after deduction of homesteads within the Downtown Improvement District -

For supplemental services	<u>2.0000</u> mills
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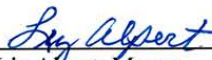
The final operating millage levy for the Downtown Improvement District of 2.0000 mills contributes to an aggregate millage rate for the City of Sarasota that is 12.95 percent higher than the aggregate rolled-back millage rate of 2.9573.

Section 2. The aforesaid rate of millage be and the same is hereby certified to the Property Appraiser and the Tax Collector of Sarasota County, Florida, to be levied for all purposes and uses of the Downtown Improvement District for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

Section 3. This resolution shall take effect immediately upon adoption.

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 3rd day of September, 2025.

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 15th day of September, 2025.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk



<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Trice
<u>YES</u>	Commissioner Ahearn-Koch
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Ohlrich

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 17th day of September, 2025.


Shayla Griggs, City Auditor and Clerk

RESOLUTION NO. 25R-3344

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, APPROVING A BUDGET; AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL EXPENDITURES OF THE DOWNTOWN IMPROVEMENT DISTRICT FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026 PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF IF DECLARED INVALID; PROVIDING FOR READING BY TITLE ONLY AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

SECTION 1. This Resolution shall be known as the Fiscal Year 2025-2026 Budget Resolution of the Downtown Improvement District. Said Fiscal Year 2025-2026 Budget is summarized in the attachment hereto, labeled as "Exhibit A-1". Said Budget is fully detailed in the 2025-2026 Adopted Financial Plan and the line-item revenue and expenditure budgets, which collectively comprise the Adopted Budget of the Downtown Improvement District and all of which may be reviewed on the City's website. The sums provided for in the Fiscal Year 2025-2026 Adopted Budget for the Downtown Improvement District are hereby appropriated upon the terms and conditions set forth hereafter.

SECTION 2. There is hereby levied and assessed on all taxable property within the corporate limits of the Downtown Improvement District, including real and personal property, except exempt homestead property as defined in Article VII of the Constitution of the State of Florida (1968), as amended, for the Fiscal Year 2025-2026, the following taxes:

For the purchase of supplemental services	2.0000 mills
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SECTION 3. Unencumbered balances of each appropriation remaining on September 30, 2026 are hereby appropriated for those accounts where the actual or estimated expenditures are in excess of total appropriations for the fiscal year. If such re-appropriated funds are insufficient to provide for the full amount of the estimated net deficiencies, there is hereby appropriated from surplus revenues accruing during the Fiscal Year 2025-2026, sufficient funds to meet the estimated net deficiencies.

SECTION 4. The Finance Director is authorized to reserve on September 30, 2026 unpaid purchase orders, outstanding contracts and other commitments. Said amounts reserved shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 5. Certain unencumbered appropriations may exist at September 30, 2026, that will require re-appropriation in the 2026-2027 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, should be identified by the Finance Director, but must be approved by the City Commission through the adoption of a re-appropriation resolution. All such re-appropriations shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. All funds received from specific grant/entitlement sources, pursuant to statutes of the State of Florida or federal law shall be deposited in the manner specified and said revenue is hereby appropriated solely for the purposes or uses authorized by applicable law, whether State or Federal, which created the revenue entitlement of the Downtown Improvement District.

SECTION 7. As to any revenues received from a particular source which are appropriated for specific uses or purposes, the Finance Director is instructed to account for the same in a manner assuring the proper utilization of such revenue for the specified uses or purposes.

SECTION 8. The Finance Director shall proceed with the collection and enforcement of all revenue entitlements of the Downtown Improvement District including taxes levied hereby, as shall be necessary to obtain the revenue funds provided for in this Resolution. Further, the Finance Director shall be responsible for receiving the ad valorem taxes collected by the Tax Collector for Sarasota County, Florida, at the millage rate certified to the Property Appraiser for Sarasota County, Florida, by action of the City Commission.

SECTION 9. The Finance Director is hereby authorized to pay out the monies collected and provided for in the Fiscal Year 2025-2026 Adopted Budget of the Downtown Improvement District. Where so required by the Charter of the City of Sarasota, Florida, payments shall be made on warrant of the City Auditor and Clerk, countersigned by the City Manager.

SECTION 10. With respect to any balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said balances and any additional revenues by adopting a Resolution for that purpose.

SECTION 11. If any section, paragraph, or part of the Resolution shall be declared unconstitutional or invalid, then the remainder of this Resolution shall not be affected thereby and shall remain in full force and effect.

SECTION 12. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 13. This Resolution shall take effect immediately upon adoption. The Fiscal Year 2025-2026 Adopted Budget of the Downtown Improvement District shall take effect on October 1, 2025.

ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 3rd day of September, 2025.

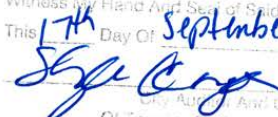
ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 15th day of September, 2025.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk



I, Shayla Griggs, City Auditor and Clerk Of The City Of Sarasota, Florida, do hereby Certify That The Above And Foregoing Is A True And Correct Copy Of The Original Thereof On File In My Office.
Witness My Hand And Seal Of Said City
This 17th Day Of September A.D. 2025

City Auditor and Clerk
Of The City Of Sarasota, Florida

<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Trice
<u>YES</u>	Commissioner Ahearn-Koch
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Ohlrich

Exhibit A-1
Downtown Improvement District
Fund f.1010

Fund Summary

The Downtown Improvement District (DID) is a dependent special district established in November 2008 through City Ordinance 08-4832, in accordance with Section 189.4041 of the Florida Statutes. Its primary purpose, powers, functions, and responsibilities focus on enhancing the Downtown Core of Sarasota by fostering a vibrant, competitive, and thriving downtown that attracts and retains businesses, employees, residents, and visitors. As a self-taxing dependent special district of Downtown commercial property owners, the DID strives to elevate Downtown Sarasota as an exciting place to live, work, visit, and invest. The District is governed by a Board of Directors consisting of five (5) members. Each member of the Board of Directors must be a non-residential property owner subject to ad valorem taxation within the District. Should the non-residential property owner be a legal entity rather than an individual, one person with a legal or beneficial ownership stake in that entity may also serve.

	Actual 2023-24	Budget 2024-25	Amended Budget 2024-25	Estimated 2024-25	Budget 2025-26
Available Fund Balance	\$ 754,782	\$ 301,540	\$ 860,554	\$ 860,554	\$ 496,775
Revenues					
Ad Valorem Taxes	876,885	951,503	951,503	951,503	972,864
Miscellaneous	3,409	-	-	-	-
Total Revenues	880,294	951,503	951,503	951,503	972,864
Estimated Funds Available	1,635,076	1,253,043	1,812,057	1,812,057	1,469,639
Expenditures					
Personnel	68,692	72,582	72,582	68,838	75,564
Operating	569,002	792,766	792,766	687,116	764,139
Capital	-	-	400,000	400,000	-
Grants and Aids	-	15,000	15,000	22,500	125,000
Community Redevelopment	136,828	136,828	136,828	136,828	136,828
Total Expenditures	774,523	1,017,176	1,417,176	1,315,282	1,101,531
Projected Ending Balance	\$ 860,554	\$ 235,867	\$ 394,881	\$ 496,775	\$ 368,108

Exhibit A-1

Downtown Improvement District

Revenues and Expenditures - Budget

	Budget 2024-25	Amended Budget 2024-25	Budget 2025-26
REVENUES			
Ad Valorem Taxes	\$ 951,503	\$ 951,503	\$ 972,864
Interest Income	-	-	-
Total Revenues	951,503	951,503	972,864
EXPENDITURES			
<u>Programs</u>			
Main Street Streetscape Loan repayment	136,828	136,828	136,828
Comprehensive Treatment Court	15,000	15,000	-
Holiday Décor and Celebration	85,000	85,000	132,000
City Wide Trolley	50,000	50,000	50,000
Advertising and Marketing	66,000	66,000	94,000
Fresh Fridays/Public Realm Activation Grant	90,000	90,000	100,000
Sidewalk & Alley Cleaning	56,000	56,000	66,003
Tree Light Maintenance	75,000	75,000	75,000
Downtown in Bloom Flower Baskets	220,000	220,000	214,000
Other Grant Funding programs	15,000	15,000	25,000
Enhanced landscape Maintenance	75,000	75,000	79,560
<u>Projects</u>			
Main Street Streetscape Improvements	-	400,000	-
Strategic Plan Initiatives and Programs	25,000	25,000	25,000
Contingency for undesignated projects	10,000	10,000	10,000
<u>Other Costs</u>			
Personnel	72,582	72,582	75,564
Operating	25,766	25,766	18,576
Total Expenditures	\$ 1,017,176	\$ 1,417,176	\$ 1,101,531
Revenues over/(under) Expenditures	(65,673)	(465,673)	(128,667)
BEGINNING BALANCE	301,540	860,554	496,775
ENDING BALANCE	\$ 235,867	\$ 394,881	\$ 368,108

An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (Dade County Road 112) running parallel to the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The ocean is visible on both sides of the highway, with a small boat in the water on the right. The image is framed by a large teal circle and a teal arrow pointing towards the bottom right.

Long Range Financial Plan



Long Range Financial Plan (3-Year Projections)

This section includes three-year projections for all operating type funds, which includes the City's General Fund and the Enterprise Funds. Special Revenue Funds, Debt Service Funds, and Internal Service Funds have not been included in this document for the following reasons: Special Revenue Funds are not included as they are primarily the appropriation of the applicable revenue source for specified purposes. Debt Service Funds are not included as they are funded by either ad valorem taxes, designated revenues, or special assessments, which are adjusted up or down to match the required debt service payments. Internal Service Funds are not included as any projected cost increases of the Internal Service Funds are paid by the operating funds, and are therefore reflected in the three year projections of those (operating) funds.

Our long-range financial projections are developed using historical trends and current economic indicators to ensure accuracy and relevance. These projections also account for anticipated growth in service levels driven by the City's expanding population and infrastructure needs.

Please see the following pages for three year-projection of each of the City's operating funds.



General Fund 3-Year Plan

The three-year projection for the General Fund assumes that expenditures will increase in relation to the anticipated need for additional services for our rapidly growing City and to enhance the quality of services delivered to our residents. Ad valorem tax revenues are being projected using an increasing assessed value of 5.0% in FY 2026-27, 4.0% in FY 2027-28, and 3.0% in FY 2028-29 at the proposed millage rate of 3.2700.

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenue				
Ad Valorem Taxes	\$ 57,292,797	\$ 60,102,306	\$ 62,506,399	\$ 64,381,591
Other Taxes	15,461,677	15,882,697	16,316,347	16,763,007
Licenses and Permits	8,669,957	8,919,331	9,176,187	9,440,748
Special Assessments	-	10,744,954	11,090,915	11,449,334
Intergovernmental	10,410,994	4,971,310	5,219,876	5,480,869
Charges for Services	4,724,581	4,804,353	4,948,483	5,096,938
Charges to Other Funds	4,664,420	5,349,900	5,456,898	5,566,036
Fines and Forfeitures	5,245,000	3,873,919	3,924,694	3,976,649
Miscellaneous	3,834,294	1,741,672	1,800,666	1,862,609
Interfund Transfers	1,685,488	-		
Total Revenues	111,989,208	116,390,442	120,440,465	124,017,781
Expenditures				
Culture and Recreation	12,427,085	12,799,901	13,183,898	13,579,415
General Government	23,989,757	26,382,143	27,353,848	28,378,703
Human Services	1,162,600	1,197,477	1,233,401	1,270,403
Physical Environment	3,072,779	3,164,962	3,259,911	3,357,708
Public Safety	56,966,477	59,830,606	62,826,060	65,955,531
Transportation	9,288,727	9,567,388	9,854,410	10,150,043
Transfers	1,464,857	-		
Total Expenditures	108,372,282	112,942,477	117,711,528	122,691,803
Excess/(Deficiency)	3,616,926	3,447,965	2,728,937	1,325,978
Beginning Fund Balance	18,057,873	21,622,292	25,070,258	27,799,195
Ending Fund Balance	\$ 21,674,799	\$ 25,070,257	\$ 27,799,195	\$ 29,125,173
Millage Rate	3.2730	3.2700	3.2700	3.2700
Increase in Assessed Property Value		5.00%	4.00%	3.00%

Water and Wastewater Utilities 3-Year Plan

A Utility rate study was performed in FY 2018-19 to evaluate the level of incoming revenue needed to fund operating expenses, and necessary funding to upgrade an aging infrastructure. The City Commission authorized a series of water and sewer rate increases of 3.5% from fiscal year 2020 through fiscal year 2030.

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenue				
Sale of Water	\$ 27,051,085	\$ 28,092,552	\$ 29,174,115	\$ 30,297,318
Sewer Collection	33,844,500	34,796,039	34,796,039	34,796,039
Interest	85,000	95,000	95,000	95,000
Miscellaneous	196,500	206,325	216,641	227,473
Total Revenues	61,177,085	63,189,916	64,281,795	65,415,831
Expenditures				
Water System	16,633,417	17,298,754	17,904,210	18,530,857
Sewer System	19,771,506	20,562,366	21,282,049	22,026,921
Collection Costs	1,831,675	1,904,942	1,971,615	2,040,621
Transfer to RR&I Fund	31,583,588	18,700,000	18,300,000	18,000,000
Transfer to Debt Service Fund	4,490,548	4,490,548	4,490,548	4,490,548
Total Expenditures	74,310,734	62,956,610	63,948,422	65,088,948
Excess/(Deficiency)	(13,133,649)	233,306	333,373	326,883
Beginning Balance	22,878,627	9,744,978	9,978,284	10,311,657
Ending Balance	\$ 9,744,978	\$ 9,978,284	\$ 10,311,657	\$ 10,638,540

Van Wezel Performing Arts Hall 3-Year Plan

This fund is used to account for the revenues and expenses of operating a world-class Performing Arts Hall, which provides a wide variety of entertaining and education performances. Van Wezel continues each year to bring larger productions to its stage, generating increased ticket sales; the projected years reflects a more optimistic outlook for the Van Wezel Performing Arts Hall with a 25% increase in ticket sales each year.

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenue				
Performance Revenue	\$ 17,758,050	\$ 22,197,563	\$ 27,746,953	\$ 34,683,691
Van Wezel Foundation contributions	544,526	680,658	850,822	1,063,527
Grants and Sponsorships	121,700	152,125	190,156	237,695
Miscellaneous	51,500	54,075	56,779	59,618
Investment income	500,000	525,000	551,250	578,813
Total Revenues	18,975,776	23,609,420	29,395,960	36,623,344
Expenditures				
Personnel	3,476,889	3,581,196	3,688,632	3,799,290
Operating	15,250,892	16,013,437	16,814,108	17,654,814
Transfer to Capital Fund	-	-	300,000	600,000
Total Expenditures	18,727,781	19,594,632	20,802,740	22,054,104
Net Profit (Loss)	247,995	4,014,788	8,593,220	14,569,240
Beginning Balance	12,531,342	12,779,337	16,794,125	25,387,345
Ending Balance	\$ 12,779,337	\$ 16,794,125	\$ 25,387,345	\$ 39,956,585

Solid Waste Management 3-Year Plan

Rates will be monitored closely with the anticipated increase of 3.5% in revenue due to new residential development coming on line over the next three years and the increase in tonnage from commercial.

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenue				
Charges for Services	\$ 17,690,428	\$ 18,309,593	\$ 18,950,429	\$ 19,613,694
Miscellaneous	323,000	332,690	342,671	352,951
Interfund Transfers	2,535,000	-		
Total Revenues	20,548,428	18,642,283	19,293,099	19,966,645
Expenditures				
Personnel Services	5,586,291	5,753,880	5,926,496	6,104,291
Contractual Services	3,054,327	3,145,957	3,240,336	3,337,546
Utilities	5,559,946	5,726,744	5,898,547	6,075,503
Supplies & Materials	995,085	1,024,938	1,055,686	1,087,356
Insurance Claims and Expenses	52,424	53,997	55,617	57,285
Maintenance and Repairs	357,375	368,096	379,139	390,513
Bad Debt Expense	20,000	20,600	21,218	21,855
Capital Outlay	2,560,250	5,000	5,000	5,000
Interfund Transfers	2,535,000	-	-	-
Total Expenditures	20,720,698	16,099,211	16,582,038	17,079,349
Net Profit (Loss)	(172,270)	2,543,072	2,711,062	2,887,296
Beginning Balance	4,688,910	4,516,640	7,059,712	9,770,773
Ending Balance	\$ 4,516,640	\$ 7,059,712	\$ 9,770,773	\$ 12,658,069

Parking Management 3-Year Plan

Revenue is generated by parking enforcement citations, parking permits, paid parking at the Palm Avenue and State Street Garages, and on-street metered parking program for specific downtown areas. Projections include a proposed rate increase for meters and garages.

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenue				
License and Permits	\$ 23,000	\$ 30,000	\$ 31,350	\$ 32,000
Charges for Services	2,371,290	2,760,016	2,843,288	2,985,452
Fines and Forfeitures	1,778,500	1,815,778	1,873,464	1,910,933
Total Revenues	4,172,790	4,605,794	4,748,102	4,928,386
Expenditures				
Personnel Services	1,802,682	1,856,762	1,912,465	1,969,839
Supplies & Materials	465,500	474,810	484,306	493,992
Contractual Services	950,451	969,460	988,849	1,008,626
Utilities	112,940	115,199	117,503	119,853
Insurance Claims and Expenses	283,738	289,413	295,201	301,105
Maintenance and Repairs	607,325	619,472	631,861	644,498
Capital Outlay	109,050	25,000	25,000	25,000
Debt Service	80,000	78,000	78,000	78,000
Total Expenditures	4,411,686	4,428,116	4,533,185	4,640,914
Net Profit (Loss)	(238,896)	177,678	214,917	287,472
Beginning Balance	821,981	583,085	760,763	975,680
Ending Balance	\$ 583,085	\$ 760,763	\$ 975,680	\$ 1,263,152

St Armands Paid Parking Area

Revenue is generated by funds collected by the operation of a paid on-street and garage parking program within the St. Armands Circle on St. Armands Key. A rate increase and extended hours to include Saturday paid parking began in FY2021-22 to cover the debt service for the parking garage without a subsidy from the General Fund. The 2025-26 Budget assumes a proposed rate increase to meters and garages.

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenue				
Charges for Services	\$ 2,576,643	\$ 2,834,307	\$ 2,976,023	\$ 3,124,824
Total Revenues	2,576,643	2,834,307	2,976,023	3,124,824
Expenditures				
Personnel Services	291,123	299,857	308,852	318,118
Supplies & Materials	252,450	257,499	262,649	267,902
Contractual Services	157,540	160,691	163,905	167,183
Utilities	30,300	30,906	31,524	32,155
Insurance Claims and Expenses	129,428	132,017	134,657	137,350
Maintenance and Repairs	318,500	324,870	331,367	337,995
Interfund Transfers	850,000	-	-	-
Transfers to Debt Service	850,000	900,000	950,000	975,000
Total Expenditures	2,879,341	2,105,839	2,182,954	2,235,702
Net Profit (Loss)	(302,698)	728,468	793,068	889,122
Beginning Balance	(336,356)	(639,054)	89,414	882,483
Ending Balance	\$ (639,054)	\$ 89,414	\$ 882,483	\$ 1,771,604

An aerial photograph of a coastal city, likely Miami, showing a multi-lane highway (Dade County Road 112) running parallel to the ocean. The highway is flanked by palm trees and a green lawn. In the background, there are numerous high-rise apartment buildings and hotels. The ocean is visible on both sides of the highway, with some boats in the water. The image is framed by a circular green border.

Glossary of Terms

Glossary

Accrual Basis of Accounting – The “basis of accounting” refers to *when* a transaction is recognized. In the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Activity – The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the City is responsible.

ADA – Americans with Disabilities Act – A congressional act, passed in January 1990, designed to establish a clear and comprehensive prohibition of discrimination on the basis of disability.

Adopted Budget – The City’s Commission’s formally adopted Annual Financial Plan.

Ad Valorem Tax – A Latin phrase that translates to “according to the value”. A tax that is based on the assessed value of property. The tax is calculated by multiplying the millage rate (set by the taxing authority) by the taxable value of the real or personal property in \$1,000.00 increments.

Allocate – To divide a lump-sum appropriation that is designated for expenditure by specific organizational units and/or specific purposes or activities.

Amended Budget – An adopted City budget that has been formally amended by resolution by the City Commission is referred to as an Amended Budget.

Amortization – The process of paying off a loan through structured, periodic payments.

Appropriation – An authorization granted by the City Commission to make expenditures and to incur obligations for purposes specified in the Budget Resolution.

Arbitrage – The difference between coupon interests paid to municipal bondholders and interest revenue earned on bond proceeds. Excess earnings are remitted to the Internal Revenue Service at the close of each five-year calculation period and the issue retirement date.

Assessed Valuation – A valuation set upon property by the County Property Appraiser as a basis for levying taxes.

Asset – Resource owned or held by a government that possesses monetary value.

Audit – An objective examination and evaluation of the [financial statements](#) of an organization to make sure that the records are a fair and accurate representation of the transactions they claim to represent.

Available Fund Balance – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget – A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior years, equals the total appropriations for expenditures and reserves.

Base Budget Allowance – Continuous expenses for Personal Services, Operating Expenses, and replacement of existing equipment to maintain service levels authorized by the City Commission.

Benchmark – A point of reference from which variations may be measured. In a performance measurement context, benchmarking refers to the process of critically evaluating a program or service activity, function, operation, and processes to achieve a desired level of performance.

Bond – Financial obligation for which the issuer promises to pay the bondholder (the purchaser or owner of the bond) a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Bond Rating – A rating from a schedule of grades issued by a bond rating agency indicating the probability of timely repayment of principal and interest on bonds issued by a municipality.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal period.

Budgetary Control – The control of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Hearing – As required by law, the City Commission conducts two public hearings to receive and consider input from the public and to propose and adopt a millage rate and annual budget.

Budget Issue – Any new or expanded service requested/adopted on the part of a department as part of the annual budget process.

Budget Message – A general discussion of the adopted budget as presented in the Adopted Financial Plan by the City Manager to the City Commission.

BID – **B**usiness **I**mprovement **D**istrict – an organizing and financing mechanism used by property owners and merchants to impact their retail, commercial and industrial areas by using the City's tax collection powers to "assess", or "tax", themselves.

CAFR – **C**omprehensive **A**nnual **F**inancial **R**eport – A complete set of financial statements published soon after the close of each fiscal year by each general-purpose local government in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Capital Asset – Acquired asset having a unit cost of at least \$500 and a useful life of more than one year.

Capital Expenditure – A category of budgetary appropriation that includes expenses for buildings, machinery and equipment and results in additions to a fixed asset inventory.

Capital Improvement Budget – The adopted budget to fund the capital improvement plan for the upcoming fiscal year.

CDBG – **C**ommunity **D**evelopment **B**lock **G**rant – A general purpose federal grant primarily used to facilitate the production and preservation of low- and moderate-income housing.

Charges for Service – Revenue derived from charging fees for providing certain government services.

CHDO – **C**ommunity **H**ousing **D**evelopment **O**rganization – A private, non-profit community-based service organization whose primary mission is to create additional affordable housing.

CIE – **C**apital **I**mprovement **E**lement – Projects identified in the CIP that are designated to accomplish the goals of the City Comprehensive Plan.

CIP – **C**apital **I**mprovement **P**lan. – A financial plan for construction of physical assets such as buildings, streets, sewers, and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

COLA – **C**ost **o**f **L**iving **A**justment – An upward adjustment in salary levels to offset the adverse effect of inflation on employee compensation.

Collective Bargaining Agreement – A legal contract between an employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., working hours and conditions, salaries, fringe benefits and matters affecting health and safety of employees).

Contingency – An appropriation of funds to cover unforeseen events that may occur during the fiscal year.

Continuation Budget – The base proposed budget that reflects all costs necessary to maintain City services at the same level as adopted in the prior fiscal year, including additional costs or personnel necessary to maintain that level of service.

Cost Allocation – A method used to distribute the costs of central administrative functions such as accounting and personnel to non-general government funds.

Cost Center – An organizational operating unit within a City department (i.e., Purchasing is a cost center within the Department of Financial Administration).

CPI – Consumer Price Index – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CPTED – Crime Prevention Through Environmental Design – A multi-disciplinary approach to deterring criminal behavior through the proper design and effective use of the physical environment resulting in reduced crime, reduced fear of crime and improvement in quality of life.

CRA – Community Redevelopment Agency – An agency established by the City Commission to allow tax increment financing to be used to implement a redevelopment plan for rehabilitation of the redevelopment area.

Culture and Recreation – A major category of services provided by a government for facilities and activities such as golf, tennis, baseball, exhibition halls, performing arts halls and parks.

Debt Service – The payment of principal and interest on borrowed funds such as bonds.

Defeasance – A provision in a bond or loan removing it as a liability on the balance sheet if cash or a portfolio is set aside for debt service.

Deficit – The excess of the liabilities of a fund over its assets. An excess of expenditures over revenues during an accounting period.

Department – A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the City is responsible.

Depreciation – The decrease in value of physical assets due to use and the passage of time.

DEA – Drug Enforcement Administration – A federal agency whose primary mission is to enforce the controlled substances laws and regulations of the United States.

DROP – Deferred Retirement Option Program – In lieu of terminating employment as an employee, a member of a defined benefit pension plan who is eligible for normal retirement may elect to defer receipt of retirement pension and to participate in the DROP.

Economic Environment – A major category of services provided by a government that develop and improve the economic condition of the community and its citizens.

Encumbrance – An amount of money committed for the payment of goods and services not yet received or paid for, usually supported by an outstanding purchase order.

EDCM – Engineering Design Criteria Manual – Provides minimum standards/requirements for all forms of development within the City including land use, subdivision development, right-of-way encroachment, storm drainage, erosion/siltation, and water/sewer lines.

Enterprise Fund – A self-supporting fund designed to account for activities supported by user charges such as Sewer, Water and Solid Waste Funds.

EPA – Environmental Protection Agency – A federal agency whose primary mission is to protect human health and the environment throughout the country.

EAR – Evaluation and Appraisal Report – An evaluation of a local government's adopted comprehensive plan. An EAR is required by statute to be prepared and adopted every seven years.

Excise Tax – A tax assessed on the consumer of a service, usually a utility service, which is based upon the level of consumption. The City has excise taxes on water, electric, telecommunications services, natural gas, liquid propane, and heating oil.

FEMA – Federal Emergency Management Agency – A federal agency whose primary mission is to prepare the nation for all hazards and manage federal response and recovery efforts following any national incident.

Fines and Forfeits – Fines and forfeits are derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. These revenues include court fines, confiscated property, and parking violations.

Fiscal Year – Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins October 1 and ends September 30, the same as the Federal Government.

Fixed Asset – Long-lived tangible asset obtained or controlled as a result of past transactions, events, or circumstances. Fixed asset includes buildings, equipment, and improvements.

Forfeiture – A [loss](#) of [money](#), [property](#), or [privileges](#) due to a [breach](#) of [legal obligation](#), which serves as compensation for resulting losses.

Franchise Fee – A fee assessed on a business, usually a public utility, in return for granting the business the exclusive right to operate in public rights of way inside the City limits. The City of Sarasota has negotiated franchise agreements for electric, cable television, natural gas, and telephone service.

Fringe Benefits – For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health and life insurance.

FTE – Full-Time Equivalent – An employee position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. Positions counted in the City budget are not FTE per say, they are full time positions only.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The resources available for appropriation in accordance with the prescribed basis of budgeting. Accordingly, only undesignated and/or unencumbered resources are considered fund balance for budget purposes.

Fund Type – Any one of eleven categories into which all funds are classified in governmental accounting. The eleven fund types are: general, special revenue, debt service, capital projects, permanent funds, enterprise, internal service, trust, investment trust, private purpose trust and agency.

GAAP – Generally Accepted Accounting Principles – Uniform standards and guidelines for financial accounting and reporting. These standards govern the form and content of the basic financial statements of an entity. These acceptable practices are modified from time to time. GAAP guidance is provided from various sources. The Governmental Accounting Standards Board issues authoritative statements, interpretations of statements, technical bulletins, implementation guides and concept statements of position. The American Institute of CPA's issues audit and accounting guides and statements of position.

GASB – Governmental Accounting Standards Board – Created in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

General Fund – Used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most essential government services such as police, street and landscape maintenance, neighborhood services and general administration are provided by the General Fund.

General Government – A major class of services provided by the legislative, judicial, and administrative branches for the benefit of the public and the governmental body as a whole.

GFOA – Government Finance Officers Association – A professional association of state/provincial and local finance officers in the U.S. and Canada whose ultimate mission is the sound management of government financial resources.

Governmental Funds – A classification of fund types which are typically used to account for tax-supported (governmental) activities including the general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

Grant – Contribution or gift of cash or other asset from another government or agency to be used or expended for a specified purpose, activity, or facility.

Growth Management Act of 1985 – State of Florida Legislation that amends the 1975 Local Government Comprehensive Planning Act. The amendment requires changes in local government planning procedures and gives State and Regional planning authorities more supervisory and coordinating involvement than in the past.

Homestead Exemption – A deduction from the taxable value of property occupied by the owner in the State of Florida. The exemption is currently \$50,000 for all property owners who qualify.

HUD – Housing and Urban Development – A federal agency whose primary mission is to increase homeownership, support community development and increase access to affordable housing free from discrimination.

Human Services – A major category of services provided by a government for the care, treatment and control of human illness, injury, or handicap, for the welfare of the community as a whole, or for the housing and education of individuals.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Interfund Transfer – Transfer of resources from one fund to another fund in the same government. Transfers are not repayable and do not constitute payment or reimbursement of goods provided or services performed.

Intergovernmental Revenue – Revenue received from Federal, State, and other government sources including grants, shared revenues, and payments in lieu of taxes (PILOT).

Internal Service Fund – A type of fund designed to account for the financing of goods or services provided by one department for other departments within the City. Goods and services furnished are billed at cost plus an overhead factor designed to cover the indirect expenses of the fund.

Investments – Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

Issue – A new or expanded expense or service that requires a change in policy, or identification of a new source of funding.

LDR – Land Development Regulations – Ordinances enacted by governing bodies for the regulation of any aspect of development and includes any local government zoning, rezoning, subdivision, building construction, sign regulations or any other regulations controlling the development of land.

Letter of Transmittal – A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

LOS – Level of Service – An indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility.

Liabilities – An agreement for payment at some future date, for instance, money owed on a debt, or a project that has begun but payment won't be made until the project is completed.

Licenses and Permits – Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Items – The classification of objects of expenditure (object codes) by major expense category.

Local Option Gas Tax – The Local Option Gas Tax is a 30-year tax, begun in 1983 to fund transportation related improvements in the City.

Major Fund – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Millage Rate – The tax rate on real property, established by a governmental body authorized by law to impose ad valorem taxes. Rate is presented as 1.000 mill -or- 1.000 dollar per \$1,000 of taxable property value.

Miscellaneous Revenue – Revenue not otherwise specified under Taxes, Licenses and Permits, Intergovernmental, Charges for Services or Fines and Forfeits. They include investment earnings, rents, royalties, special assessments, impact fees and proceeds from asset sales.

Mission – A clear and concise statement that declares the fundamental purpose of a department/program toward which all operational efforts are directed.

Modified Accrual Basis of Accounting – The “basis of accounting” refers to *when* a transaction is recognized. In the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recorded when the services or goods are received, and the liabilities are incurred.

MURT – Multi-Use Recreational Trail – A system of interconnected pathways between neighborhoods for pedestrians and bicyclists that allow persons to enjoy amenities, such as parks and the bayfront, without necessarily using automobiles for transportation.

NPDES – National Pollution Discharge Elimination System – Authorized by the Clean Water Act, the NPDES permit program reduces water pollution by regulating point sources that discharge pollutants into waters of the United States. In most cases, the NPDES permit program is administered by authorized states, including Florida.

NAS – Neighborhood Action Strategy – A programmatic approach to revitalizing and investing in neighborhoods affected by blight or potential blight. It is a comprehensive and participatory effort to develop an action plan for the neighborhood.

Object Code – Account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made. These are normally grouped into Personal Services, Operating Supplies, Capital Outlay, and Other for budgetary analysis and financial reporting purposes.

Objective – Desired output-oriented accomplishments that can be measured and achieved within a given time frame.

Object of Expenditure – Expenditures are classified based upon the type of goods or services incurred. Such classifications include Personal Services, Materials and Supplies, Contractual Services, Contractual Maintenance, Capital Outlay, and Debt Service.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Costs – Expenses for such items as expendable supplies, contractual services, and utilities.

Ordinance – A formal legislative enactment by the City Commission or governing body of a municipality. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OPEB – Other Post-Employment Benefits – Includes all benefits to retirees except pension benefits. The largest of the post-employment benefits is retirees’ medical and dental insurance. All such benefits are accounted for in a Trust fund.

Performance Measurement – A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes. Performance measurement is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness.

Permanent Fund – A Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs.

Personal Services – Expenditures for salaries/wages and benefits (social security, medical /dental/ life/ workers’ compensation insurance and retirement, etc.) provided for employees by the City.

Physical Environment – A major category of services provided by a government for the purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Included in this category are water/sewer services, solid waste services, conservation management, demolition, and lot mowing.

PILOFF – Payment In Lieu of Franchise Fees – A calculation of the amount of franchise fees which a privately owned utility would be required to pay.

PILOT – Payment In Lieu of Taxes – A calculation of the amount of Ad Valorem taxes which would have been due if the property had been taxable under Florida law.

Prior Year Encumbrance – Obligation from a previous year in the form of a purchase order or contract which is chargeable to an appropriation, and for which a part of the current year appropriation is reserved. It ceases to be an encumbrance when the obligation is paid or otherwise terminated.

Program – A program is a distinct, clearly defined activity, function, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budget as its basic component.

Proposed Budget – The budget proposed by the City Manager to the City Commission for adoption.

Proprietary Fund – A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the City include the Enterprise and Internal Services Funds.

Public Safety – A major category of services provided by a government for the security of persons and property. This includes Police Services and Building, Zoning and Code Enforcement.

Reappropriation of Funds – The transfer of funds appropriated in one year for projects/programs performed in a subsequent year.

Reclassification – The moving of an existing position from one personnel classification (title) to another.

Reserve Account – An account that records the portion of the fund balance which is segregated for future use and is not available for further appropriation or expenditure.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation, including estimated revenue, fund transfers and beginning fund balances.

Rolled-Back Rate – Under Florida law as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base.

Sarasota County Property Appraiser – A County elected officer whose primary mission is to provide taxpayers and taxing districts within the county with accurate, reliable, and timely valuations of all property subject to ad valorem tax.

Sarasota County Tax Collector – A County elected officer whose primary responsibility is the collection of ad valorem taxes and other taxes at the local level such as taxes imposed by special levying districts and state agencies.

SWFWMD – Southwest Florida Water Management District – A sixteen county agencies, established by state statute and directed by a governing board, to manage water and related natural resources to ensure their continued availability while maintaining the balance between the water needs of current and future users.

Special Assessment – A levy made against certain properties to defray part, or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund to account for revenue derived from specific sources that are restricted by law or policy to finance specific activities.

SHIP – State Housing Initiative Partnership – State fund distributed to local governments to produce and preserve affordable homeownership and multi-family housing by funding emergency repairs, rehabilitations, down payment and closing cost assistance, impact fees, homeownership counseling and matching dollars for federal housing grants and programs.

Strategic Concern – A critical issue or opportunity of strategic importance to the City that needs to be addressed by one or more strategies in the next five years and is intended to guide action plans and budgets.

Strategy – A statement of broad direction, purpose or intent based on the needs of the community. A broad operational statement of what a department/program expects to achieve sometime in the future.

Task – An activity to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specified time frame. Also, a defined method to accomplish an established strategy.

TIF – Tax Increment Financing – A mechanism for using property taxes to stimulate investment in economically depressed areas. This involves identifying the depressed areas, then reinvesting property taxes generated as a result of new construction in projects designed to further enhance the area's economic vitality.

Tax Revenue – Revenue derived by charges levied against the income or wealth of a person or other legal entity.

TCMA – Traffic Concurrency Management Area – A compact geographic area with existing or proposed multiple viable alternative travel paths or modes for common trips. The purpose is to promote infill development or redevelopment within selected portions of urban areas in a manner that supports the provision of more efficient mobility alternatives, including public transit.

TRIM – Truth In Millage – One of many provisions of state legislation enacted in 1980 to direct taxpayer concerns regarding taxes to the appropriate public bodies. The County property appraiser is required, in August of each year, to prepare and deliver to each taxpayer a notice of proposed property taxes, known as a TRIM Notice, for the upcoming year.

Transportation – The cost of services provided for the safe and adequate flow of vehicles, travelers and pedestrians including the provision and maintenance of roads and streets, transit systems and parking facilities.

Trendline – A line that is superimposed on a graph or chart to show the general course or tendency of the data points on the chart.

Unassigned Fund Balance – The difference between total fund balance in a governmental fund and its non- spendable, restricted, committed and assigned components.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Excise Tax – A tax levied by cities on the consumers of various utilities such as electricity, gas (natural and propane), water, heating oil, and telephone service.

WCIND – West Coast Inland Navigational District – A multi-county special taxing district that assists in the planning and implementation of waterway projects that promote safe navigation and the enjoyment of water- based activities.

