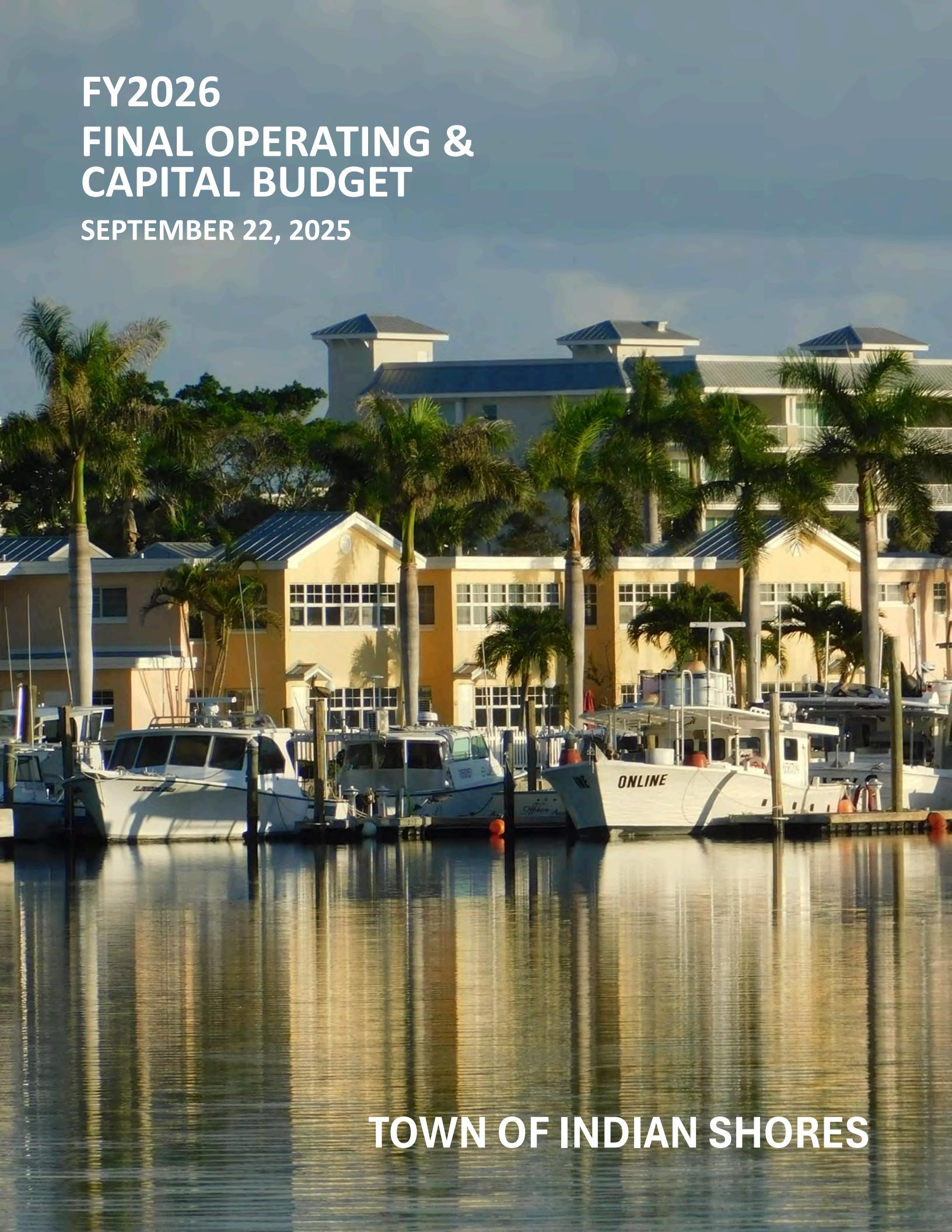


# FY2026 FINAL OPERATING & CAPITAL BUDGET

SEPTEMBER 22, 2025

A scenic view of a waterfront town, likely Indian Shores, Florida. The image shows a row of palm trees in the foreground, with several boats docked at a wooden pier. Behind the pier is a large, multi-story building with a blue-tiled roof, possibly a marina or a town hall. The water in the foreground is calm, reflecting the buildings and the sky. The overall atmosphere is peaceful and sunny.

**TOWN OF INDIAN SHORES**

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Cover: Photo taken by Brian Rusu, Building Official

# Town Council



Diantha Schear  
Mayor



Ellen Bauer  
Vice-Mayor



Mark Housman  
Councilor



Michael Howard  
Councilor



Nicholas Menchise  
Councilor

# INDIAN SHORES

19305 Gulf Boulevard, Indian Shores, FL 33785



September 10, 2025

Dear Mayor and Town Council:

Submitted for your consideration is the proposed Town of Indian Shores budget for Fiscal Year 2025-26. This proposed budget is balanced in all funds and was updated as a result of the July 29, 2025, Budget Workshop. The proposed budget provides a roadmap that guides operational decisions, that strengthens our fiscal commitment to our residents, and represents a plan for providing Town services during the coming fiscal year. The appropriation levels reflect the requirement to balance the budget while observing conservative budgeting principles.

The proposed budget acknowledges the importance of investing in our greatest resource, our employees. This was never more evident than during their performance preparing for and responding to hurricanes Helene and Milton. The proposed budget provides a continued outstanding benefit package and ensures that we are competitive in the public-sector market.

The budget presented in this document is a lean budget, reducing the Town's dependence on the use of General Fund reserves. The impact of hurricanes Helene and Milton caused damages and a needed response of close to \$1.0 million. The Town must continue to guard against use of reserves to meet not only the future emergency needs of our residents, but the systematic general repair and maintenance of the Town.

According to the Pinellas County Property Appraiser, the Town's property tax assessed value is expected to increase 5.17%. The proposed budget holds our mill rate at 1.8700, which has been the same rate for the last twelve years.

The General Fund expenses total \$5,772,012 and includes an allocation of \$250,000 to complete permanent repairs caused by the 2024 hurricane season.

As of the FY2024 audit, the General Fund's unassigned fund balance is \$1.9 million, well beyond fiscal policy requirements of \$1.1 million.

We look forward to continue working with the Council to approve a budget that meets the Council's steadfast goal of fiscal sustainability and responsibility. With the Council's guidance, I will continue to address the challenges ahead.

Sincerely,

Tina R. Porter, CPA  
Town Administrator

## Budget Guide

A balanced budget is a town's financial and operating plan for a period called a *fiscal year* and is mandated by Florida Statutes. The Town of Indian Shores Fiscal Year begins October 1 and ends September 30. The fiscal year beginning October 1, 2025, is referred to as *Fiscal Year 2025-2026*. The Town Council is required to adopt the budget on or before September 30<sup>th</sup> each year for the upcoming fiscal year.

The Town cannot spend money unless appropriated within the budget. An appropriation is the legal approval given by the Town Council to the Town staff to spend money. The budget also contains an estimate of revenues to be received by the Town during the same period. The legal authorization to collect revenues, such as the property tax and user fees, is established by the Town Council by ordinance. Also included in the budget is the estimate of monies remaining from the prior fiscal year, called available or unassigned *fund balance*, which can be appropriated in the next fiscal year. The Town Charter and State law require that expenditures not exceed the combination of available fund balance and revenues. The Town cannot borrow money to operate. The Town can only borrow money for major capital projects, such as the purchase of land, major equipment, or the construction of buildings and infrastructure.

The budget may be amended by a budget amendment, which increases or decreases revenue and expenditures or the spending level of individual departments or a fund, as requested by the Town Administrator and approved by the Town Council. The finest level of financial control within the organization is at the department level.

## The Budget Process

### How Budget Is Prepared and Adopted

The budget process is a year-round activity. However, the development of the next fiscal year budget accelerates after receipt of the Annual Comprehensive Financial Report (ACFR) in the early part of the calendar year. The audited figures in the ACFR permit the Town Administrator and Finance Director to begin developing the Capital and Service Plan, and framework for the proposed budget. Later in the spring, the department managers review their draft budgets based on the Town's needs and their requests. The Town Administrator and Finance Director meet individually with the department managers to finalize the proposed budget.

In April, the Town Administrator and Finance Director present the proposed new fiscal year budget to the Town Council. During the meeting, the Town Council establishes a maximum proposed property tax rate to be levied for the new fiscal year. This rate is included in the Truth in Millage (TRIM) / Notice of Proposed Property Taxes notices that are mailed to all property owners in August by the Pinellas County Property Appraiser. During the months of April through July, the Town Council reviews each department's budget during special work sessions.

In the month of September, two public hearings are held regarding the proposed property tax and budget for the new fiscal year, with the Town Council voting on the proposed budget at both hearings.

## Budget Basis

Annually appropriated budgets are legally adopted on a budgetary basis for the General, Special Revenue, and Capital Improvement Funds and are budgetarily controlled on a fund and departmental level. Expenditures are recognized as encumbrances when a commitment is made through the purchase order process.

The Annual Comprehensive Financial Report (ACFR) shows the status of the Town's finances based on Generally Accepted Accounting Principles (GAAP). In most cases this conforms to the way the Town prepares its budget. Exceptions are as follows:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Capital outlay items within the Capital Improvement Fund are recorded as assets on a GAAP basis and expended on a Budget basis.

## What Is a Fund?

The basic building block of governmental finance and budgeting is the *fund*. Each fund is independent of all others and is created to account for the receipt and use of specific revenues.

The *General Fund* is the Town's largest fund and includes governmental services such as legislative oversight (Town Council), executive administration, town clerk, general and financial administration, law enforcement, building permits, public services, and library services. Departmental expenditure budgets are provided later in this document.

General Fund activities are primarily funded with property taxes, franchise fees, and certain state-shared revenues.

A *Special Revenue Fund* is established to account for revenues that are restricted for a particular purpose, or where the Town wishes a separate accounting of the costs of a special project. The Town maintains three such funds:

- The *Road and Street Fund* accounts for Local Option Gas Tax monies and a portion of the State Revenue Sharing funds, designated from gas tax to be used for street and road maintenance.
- The *Debt Service Fund* accounts for the accumulation of resources for, and the payment of principal and interest for Town bonds.
- The *Gifts and Donations Fund* accounts for monetary contributions given to the Town for a particular purpose.

A *Capital Improvement Fund* accounts for the financial resources used for capital outlay needs, including construction, equipment purchases over \$5,000 with a useful life over one year, and other town infrastructure improvements. Revenue resources from this fund are from infrastructure sales surtax and transfers from the General Fund.

## Truth in Millage (TRIM)

The budget and property tax rate adoption process are governed by State Statute known as TRIM (Truth in Millage). In Florida, properties are assessed by the County Property Appraiser and property taxes are collected by the County Tax Collector. There are several exemptions that a Town property owner may qualify for, including the standard homestead exemption, that reduce a property's taxable value.

The Town is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser and a TRIM notice is mailed to each property owner. In addition to notification of this first public hearing, the TRIM notice contains the new assessed value, the prior year assessed value, and the tax rate being levied for the year.

The second public hearing is advertised by the Town in the newspaper and on the Town's website. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

For the FY2025-2026 budget year, the preliminary taxable assessed value of property within the Town increased to \$1,712,278,742. If the Town maintains the current millage rate of 1.8700, the Town will receive \$159,349 more in tax revenue than last year.

The calculated rolled-back rate is 1.7768. Allowing for the 1.0451% growth in Florida personal income and the calculations approved by the legislature, the maximum millage levy that can be approved by a majority vote of the Council is 1.8569; by a two-thirds vote of the Council, 2.0426. Two-thirds vote of the Council will be required to pass the proposed 1.8700 millage rate.

*Where does your tax dollar go?*

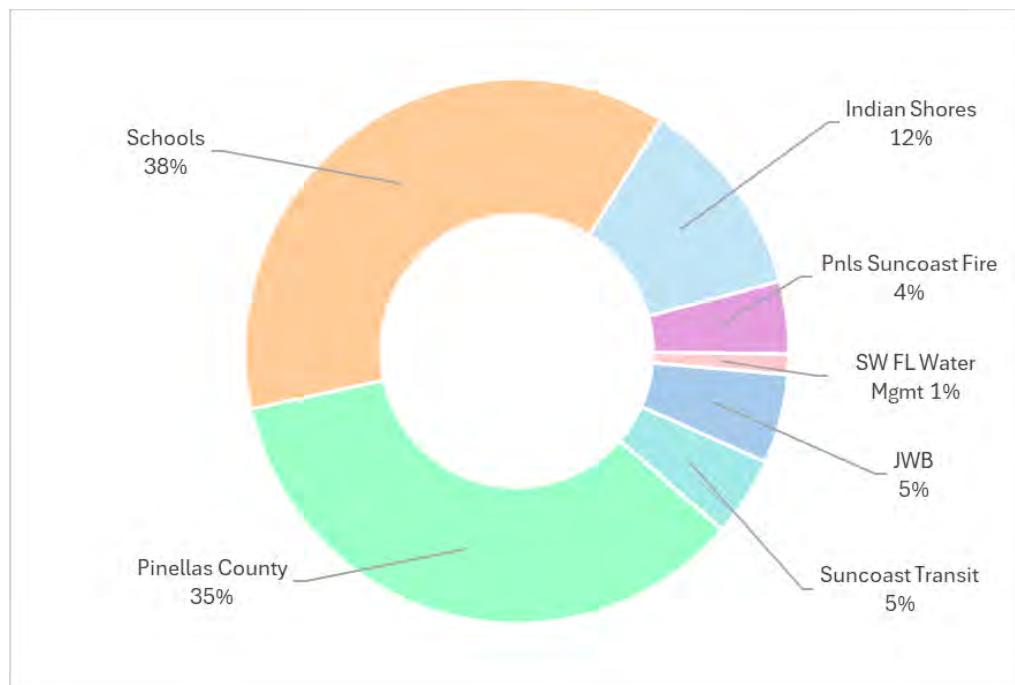


Figure 1: 2024 Ad Valorem Millage Rates by Taxing Authority

## Budget Calendar

<b>Date</b>	<b>Description</b>
<b>June 1</b>	Property Appraiser provides Estimate of Taxable Values
<b>July 1</b>	Property Appraiser delivers certification of taxable value (DR-420) to taxing authorities. (If roll cert date is earlier, July 1 will be used to determine time periods and deadlines. Fla. Stat. s. 200.065(12); FL Admin Code r. 12D-17.003(2) & 17.008
<b>July 8</b>	Administrative & Finance Committee Meeting CPI Recommendation/Council Approval to build FY2025-2026 budget
<b>July 29</b>	Council Workshop Budget Review for FY2025-2026
<b>July 29</b>	Finance Director notifies Property Appraiser of proposed millage rate, date/time and place of first public hearing (return completed DR-420)
<b>August 18</b>	Property Appraiser mails TRIM notices
<b>September 4</b>	Pinellas County BCC budget hearing
<b>September 9</b>	School Board budget hearing
<b>September 10</b>	Council Workshop/Meeting - First Public Hearing to adopt a tentative millage rate and FY2025-2026 Budget
<b>September 12</b>	Deadline for Taxpayers to file a petition with the Value Adjustment Board (within 25 days after TRIM Mailing)
<b>September 17</b>	Publish Budget Advertisement of the Town's intent to hold the final Public Hearing to adopt the final budget and millage rate
<b>September 18</b>	Pinellas County BCC budget hearing (final)
<b>September 22</b>	Special Council Meeting - Second Public Hearing to adopt final millage rate and FY2025-2026 budget
<b>September 25</b>	Finance Director forwards millage rate to Property Appraiser, Tax Collector, and FL Department of Revenue
<b>September 29</b>	Property Appraiser delivers DR-422 to taxing authorities
<b>October 1</b>	Value Adjustment Board meets for first certification of tax rolls
<b>October 2</b>	Finance Director returns completed DR-422 to the FL Department of Revenue
<b>October 3</b>	Property Appraiser extends roll to Tax Collector
<b>Mid October TBD</b>	Value Adjustment Board hearings begin
<b>October 31</b>	Tax Collector mails tax bills
<b>TBD</b>	Value Adjustment Board meets for second certification of tax rolls

## Proposed Budget: General Fund

### FY2026 Budgeted Revenues and Other Financial Sources

General Fund Revenue Source	Proposed Budget	Budget	Budget
	2025/2026	2024/2025	2023/2024
Ad Valorem	\$ 3,090,902	\$ 2,956,734	\$ 2,676,661
Building Permits	260,585	228,500	227,500
Communications Services Tax	44,688	90,000	99,144
Community Development	30,250	23,000	24,500
Franchise Fees	292,891	328,000	318,587
Grants	188,766	2,367	21,811
Library	1,300	2,800	2,800
Miscellaneous	156,914	423,184	169,444
Parking	237,000	217,000	349,329
Police	681,570	673,964	670,295
Public Service Tax	465,105	512,500	489,707
Sales Tax	91,724	102,141	101,136
State Pension Contribution	25,000		
State Revenue Sharing	29,595	29,998	32,906
Town Assigned Fund Balance Reserves	62,500		
Town Fund Balance Reserves	113,222	575,409	
<b>Grand Total</b>	<b>\$ 5,772,012</b>	<b>\$ 6,165,597</b>	<b>\$ 5,183,820</b>

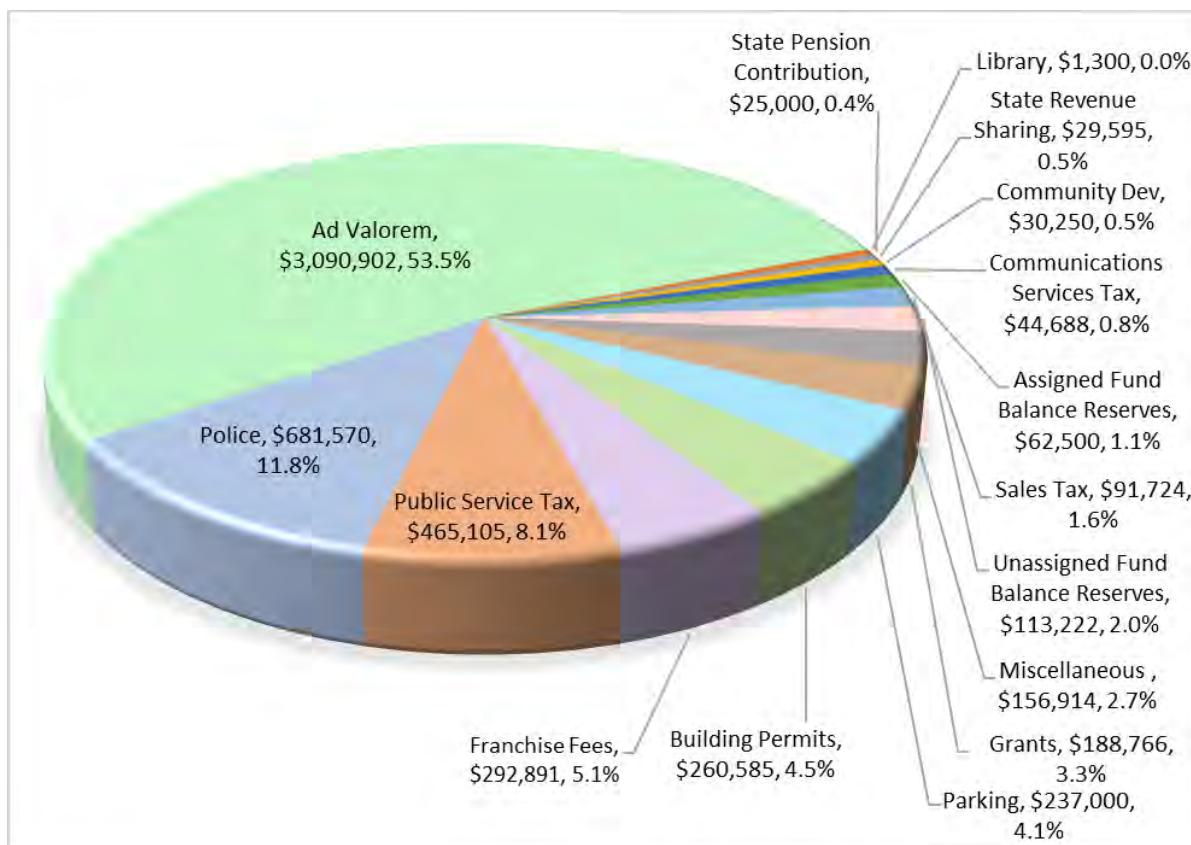


Figure 2: FY2026 Revenues and Other Financial Sources

## FY2026 General Fund Expenditures by Department Budget

Department and Transfers	2025-2026	2024-2025	Year-Over-Year %Change	Year-Over-Year \$Change
Legislative (Town Council)	\$95,227	\$93,564	1.8%	\$1,663
Executive Administration	\$510,016	\$942,997	(45.9%)	(\$432,981)
Town Clerk	\$330,554	\$0	100.0%	\$330,554
Finance & Administrative	\$626,948	\$474,302	32.2%	\$152,646
Police	\$2,253,694	\$2,400,855	(6.1%)	(\$147,161)
Emergency Management	\$145,021	\$193,690	(25.1%)	(\$48,669)
Building	\$260,298	\$197,706	31.7%	\$62,592
Community Development	\$153,924	\$136,039	13.1%	\$17,885
Library	\$7,200	\$7,200	0.0%	\$0
Public Services	\$1,018,254	\$758,678	34.2%	\$259,576
Transfer to Debt Services	\$370,876	\$443,997	(16.5%)	(\$73,121)
Transfer to Capital†	\$0	\$516,569	(100.0%)	(\$516,569)
<b>Total</b>	<b>\$5,772,012</b>	<b>\$6,165,597</b>	<b>(6.4%)</b>	<b>(\$393,585)</b>

*† Included in Departmental Budget*

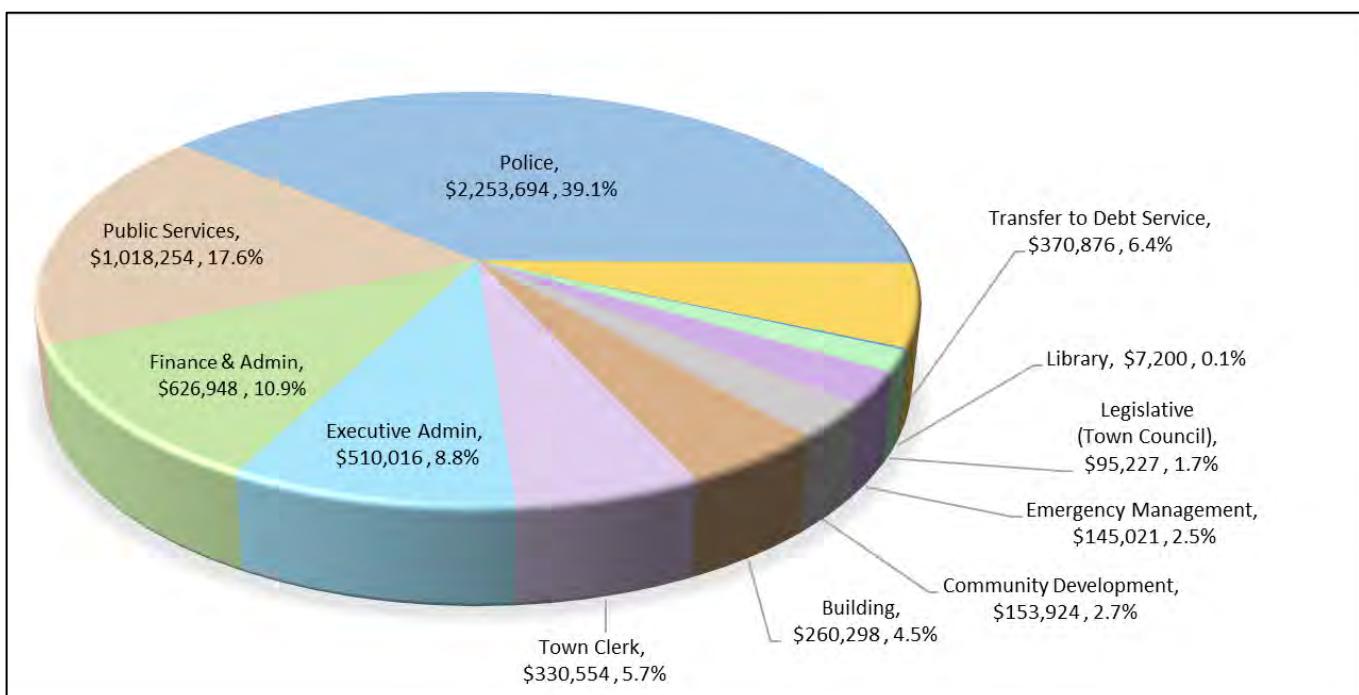


Figure 3: FY2026 Expenditures Budget by Department

Each department's Personnel budget is affected across the board by:

- Salary increase of 5%, including equivalent taxes and retirement benefits
- Insurance increases: Health 6.5%, Dental 7%

## Legislative (Town Council)

The Town Council is the legislative and policy-making body of the Town. The non-partisan Council consists of a Mayor and four Councilors who are elected at-large, for staggered three-year terms. The Mayor is the presiding officer of the Council and possesses the same voting powers as a Councilor.

This budget provides for the payment of stipends for the Mayor and Councilors. It also provides allocations for cellphones, training, travel, and promotional activities. The proposed budget remains relatively flat, with a shift of expenses from Promotional Activities to Town Attorney.

EXPENDITURES				
PERSONNEL FTE: 5 PT	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
SALARIES	\$47,853	\$47,077	\$45,573	\$43,694
FICA	\$3,661	\$3,601	\$3,486	\$3,242
RETIREMENT-401A GENERAL	\$6,221	\$6,120	\$5,925	\$5,680
WORKERS COMP	\$62	\$66	\$55	\$56
<b>Total</b>	<b>\$57,797</b>	<b>\$56,864</b>	<b>\$55,039</b>	<b>\$52,672</b>

OPERATING	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TOWN ATTORNEY - LEGAL	\$2,000		<i>New in FY26</i>	
TRAVEL & PER DIEM	\$5,000	\$5,000	\$0	\$1,301
TELEPHONE / COMMUNICATION	\$3,480	\$3,700	<i>New in FY25</i>	
PROMOTIONAL ACTIVITIES	\$10,000	\$12,500	\$8,000	\$8,055
OTHER CHARGES AND OBLIGATIONS	\$4,250	\$4,000	\$4,500	\$4,139
OTHER CHARGES - MAYOR	\$3,000	\$3,000	\$2,000	\$2,247
OTHER CHARGES - VICE MAYOR	\$2,000	\$2,000	\$2,000	\$967
OTHER CHARGES - MENCHISE	\$2,000	\$2,000	\$2,000	\$1,353
OTHER CHARGES - HOWARD	\$2,000	\$2,000	\$2,000	\$3,390
OTHER CHARGES - HOUSMAN	\$2,000	\$2,000	\$2,000	\$1,735
OTHER FURNITURE AND EQUIPMENT	\$500	\$500	<i>New in FY25</i>	
SOFTWARE SUBSCRIPTIONS	\$1,200		<i>New in FY26</i>	
<b>Total</b>	<b>\$37,430</b>	<b>\$36,700</b>	<b>\$22,500</b>	<b>\$23,187</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$95,227</b>	<b>\$93,564</b>	<b>\$77,539</b>	<b>\$75,859</b>

## Executive Administration

The Town Administrator is appointed by the Town Council to serve as the Chief Administrative Officer of the Town and is responsible for operations of the Town. This department includes the salaries and benefits for the Town Administrator and two support staff.

Overall, the budget in this department has decreased by \$432,981. This is due to the removal and establishment of the Town Clerk as its own department. It also moves certain expenses to different departments to be more in line with the purpose of each expense. For example, the removal of utility expenses; other services, such as the IT Consultant; and rentals.

EXPENDITURES				
PERSONNEL FTE: 3 FT	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
SALARIES	\$265,705	\$424,956	\$375,530	\$272,861
OVERTIME	\$1,000	\$1,000	\$3,000	\$340
EMERGENCY OT	\$3,000		New in FY26	
FICA	\$20,632	\$31,174	\$27,812	\$20,212
RETIREMENT-401A GENERAL	\$35,062	\$50,316	\$42,796	\$29,462
LIFE/HOSP. INS.	\$64,281	\$89,425	\$54,316	\$36,554
WORKERS COMP	\$345	\$570	\$436	\$442
	<b>\$390,025</b>	<b>\$597,441</b>	<b>\$503,890</b>	<b>\$359,871</b>
OPERATING				
OPERATING	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TOWN ATTORNEY - LEGAL	55,000	\$125,000	\$74,000	\$91,280
OTHER PROFESSIONAL SERVICES	10,000	\$0	\$11,000	\$3,153
OTHER SERVICES (previously Contractual Services)	Moved in FY26		\$24,000	\$18,500
UTILITIES	Moved in FY26		\$80,000	\$70,000
TRAVEL & PER DIEM	\$5,000	\$5,000	\$3,000	\$56
TELEPHONE / COMMUNICATION	\$1,091	\$15,860	\$15,500	\$16,929
POSTAGE	\$1,000	\$5,000	\$4,500	\$10,340
MAINTENANCE	Recategorized in FY26		\$2,500	\$1,500
MAINT. - VEHICLE	\$2,000		New in FY26	
PROMOTIONAL ACTIVITIES	\$20,000	\$21,000	\$25,500	\$18,427
OTHER CHARGES AND OBLIGATIONS	\$1,000	\$2,500	\$2,000	\$2,650
Supplies	Recategorized in FY26		\$8,500	\$8,500
OFFICE SUPPLIES	\$4,000		New in FY26	
OPERATING SUPPLIES	\$2,000		New in FY26	
OTHER FURNITURE AND EQUIPMENT	\$5,000		New in FY26	
GASOLINE	\$500		New in FY26	
UNIFORMS	\$150		New in FY26	
IT Expenses	Recategorized in FY26		\$45,596	\$49,638
RENTALS	\$0	\$4,600	\$4,542	\$8,525
PUBLICATIONS, MEMBERSHIPS, LICENSES, SUBSCRIPTIONS	\$4,650	\$0	\$0	\$0
SOFTWARE SUBSCRIPTIONS	\$3,600	\$0	\$0	\$0
TRAINING	\$5,000	\$6,000	\$6,310	\$2,803
Total	<b>\$119,991</b>	<b>\$345,556</b>	<b>\$294,490</b>	<b>\$305,625</b>
CAPITAL				
CAPITAL	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TRANSFER TO CAPITAL (EQUIPMENT)	\$0	\$0	\$1,000	\$0
EQUIPMENT REPLACEMENT RESERVE	\$0	\$0	\$0	\$0
Total	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>
PROGRAM EXPENDITURE TOTALS	<b>\$510,016</b>	<b>\$942,997</b>	<b>\$799,380</b>	<b>\$665,496</b>

## Town Clerk

The Town Clerk's office is responsible for records management, preparation of Town Council meeting agendas and minutes, legal advertising, and administration of municipal elections.

This is a new departmental budget in FY2026. This budget includes Personnel budget for both the Town Clerk and the Administrative Assistant to the Town Clerk.

The Operating budget allots funds for elections, statutorily required advertising, code updates, and software licenses. This budget includes \$35,000 to overhaul and update the Town's website.

EXPENDITURES		
PERSONNEL FTE: 2 FT	2025-2026	2024-2025 Original Budget
SALARIES	\$151,638	\$0
OVERTIME	\$2,000	\$0
FICA	\$11,753	\$0
RETIREMENT-401A GENERAL	\$19,973	\$0
LIFE/HOSP. INS.	\$29,413	\$0
WORKERS COMP	\$273	\$0
<b>Total</b>	<b>\$215,051</b>	<b>\$0</b>

OPERATING	2025-2026	2024-2025 Original Budget
TOWN ATTORNEY - LEGAL	\$25,000	\$0
OTHER SERVICES (previously Contractual Services)	\$56,800	\$0
TRAVEL & PER DIEM	\$2,000	\$0
TELEPHONE / COMMUNICATION	\$1,873	\$0
POSTAGE	\$200	\$0
PRINTING AND BINDING	\$5,500	\$0
PROMOTIONAL ACTIVITIES	\$500	\$0
OTHER CHARGES & OBLIGATIONS	\$500	\$0
OFFICE SUPPLIES	\$500	\$0
OPERATING SUPPLIES	\$300	\$0
OTHER FURNITURE AND EQUIPMENT	\$3,500	\$0
PUBLICATIONS, MEMBERSHIPS, LICENSES, SUBSCRIPTIONS	\$800	\$0
SOFTWARE SUBSCRIPTIONS	\$16,030	\$0
TRAINING	\$2,000	\$0
<b>Total</b>	<b>\$115,503</b>	<b>\$0</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$330,554</b>	<b>\$0</b>

## Finance and Administration

Finance and Administration is charged with the responsibility of administering finance and personnel. This department supports all Town departments and includes accounts payable, cash disbursements, payroll, general ledger accounting, financial reporting, treasury management, and fixed assets control. This department is also responsible for personnel administration, including overseeing the recruitment and selection of employees, and manages all benefit programs.

The department's budget overall increase of \$152,646 was primarily due to the movement of town-wide expenses from Executive Administration and an increase to insurance coverage.

EXPENDITURES				
PERSONNEL FTE: 2 FT	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
SALARIES	\$181,055	\$203,682	\$191,469	\$188,982
OVERTIME	\$1,000	\$1,000	\$1,000	\$198
FICA	\$13,927	\$15,658	\$14,723	\$14,392
RETIREMENT-401A GENERAL	\$23,667	\$23,664	\$22,252	\$22,300
LIFE/HOSP. INS.	\$28,631	\$28,044	\$27,138	\$37,807
WORKERS COMP	\$237	\$289	233	\$236
<b>Total</b>	<b>\$248,517</b>	<b>\$272,337</b>	<b>\$256,815</b>	<b>\$263,915</b>
OPERATING	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TOWN ATTORNEY - LEGAL	\$30,000		<i>New in FY26</i>	
OTHER PROFESSIONAL SERVICES	\$3,000		<i>New in FY26</i>	
AUDIT SERVICES	\$31,400	\$27,000	\$18,000	\$18,000
OTHER SERVICES (previously Contractual Svcs)	\$114,727	\$31,000	\$11,000	\$2,804
TRAVEL & PER DIEM	\$2,000	\$2,000	\$2,000	\$399
TELEPHONE / COMMUNICATION	\$1,149	\$0	\$0	\$0
POSTAGE	\$980		<i>New in FY26</i>	
INSURANCE	\$157,433	\$137,865	\$208,000	\$134,847
PRINTING AND BINDING	<i>Recategorized in FY26</i>	\$100	\$100	\$60
OTHER CHARGES & OBLIGATIONS	\$1,000		<i>New in FY26</i>	
Supplies	<i>Recategorized in FY26</i>	\$2,000	\$500	\$2,668
OFFICE SUPPLIES	\$1,200		<i>New in FY26</i>	
OPERATING SUPPLIES	\$400		<i>New in FY26</i>	
OTHER FURNITURE AND EQUIPMENT	\$8,000		<i>New in FY26</i>	
UNIFORMS	\$100		<i>New in FY26</i>	
RENTALS	\$5,189		<i>New in FY26</i>	
PUBLICATIONS, MEMBERSHIPS, LICENSES, SUBSCRIPTIONS	\$1,700	\$0	\$0	\$0
SOFTWARE SUBSCRIPTIONS	\$18,153		<i>New in FY26</i>	
TRAINING	\$2,000	\$2,000	\$2,000	\$1,636
<b>Total</b>	<b>\$378,431</b>	<b>\$201,965</b>	<b>\$241,600</b>	<b>\$160,414</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$626,948</b>	<b>\$474,302</b>	<b>\$498,415</b>	<b>\$424,329</b>

## Police

Law Enforcement services are provided to both the Town of Indian Shores and, through an inter-local agreement, to the Town of Redington Shores. Such services include patrols, response to requests for services, investigations, traffic enforcement, and special detail in support of community events.

EXPENDITURES				
PERSONNEL FTE: 16 FT / 1 PT	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
SALARIES	\$1,361,159	\$1,545,050	\$1,253,006	\$1,327,442
OVERTIME	\$54,980	\$40,000	\$50,000	\$63,603
FICA	\$108,335	\$122,037	\$99,245	\$100,968
RETIREMENT-401A GENERAL	\$29,401	New in FY26		
RETIREMENT-POLICE OFFICERS	\$36,737	\$56,208	\$98,510	\$92,451
STATE CONTRIBUTION POLICE RETIRE	\$25,000	New in FY26		
LIFE/HOSP. INS.	\$204,858	\$247,668	\$210,845	\$153,302
WORKERS COMP	\$35,798	\$41,462	\$30,813	\$31,239
<b>Total</b>	<b>\$1,856,268</b>	<b>\$2,052,425</b>	<b>\$1,742,419</b>	<b>\$1,769,005</b>
OPERATING	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TOWN ATTORNEY - LEGAL	\$20,105	\$8,000	\$8,000	\$17,883
OTHER PROFESSIONAL SERVICES	\$6,600	\$6,000	\$6,000	\$4,064
FOOD SERVICE	\$4,500	New in FY26		
AUDIT SERVICES	\$5,985	\$5,700	\$14,000	\$14,200
Srvcs)	\$51,223	\$43,370	\$30,000	\$41,750
TRAVEL & PER DIEM	\$4,000	\$4,000	\$3,000	\$2,667
TELEPHONE / COMMUNICATION	\$24,530	\$22,000	\$17,000	\$21,505
POSTAGE	\$1,000	\$1,000	\$3,000	\$1,448
INSURANCE	\$41,848	\$38,360	\$52,000	\$41,708
<b>MAINTENANCE</b>	<b>Recategorized in FY26</b>	<b>\$35,000</b>	<b>\$27,100</b>	<b>\$35,702</b>
MAINT. - VEHICLE	\$35,000	New in FY26		
MAINT. - EQUIP	\$2,500	New in FY26		
MAINT. - BLDG	\$3,000	New in FY26		
PROMOTIONAL ACTIVITIES	\$6,000	\$10,000	\$5,500	\$12,129
AID TO PRIVATE ORGANIZATIONS	\$10,000	\$12,000	\$10,000	\$11,851
ACCREDITATION	\$7,000	\$7,500	\$3,000	\$6,404
<i>IT Expenses</i>	<i>Recategorized in FY26</i>	\$30,000	\$15,800	\$31,159
<i>Supplies</i>	<i>Recategorized in FY26</i>	\$30,000	\$27,000	\$36,882
OFFICE SUPPLIES	\$3,000	New in FY26		
OPERATING SUPPLIES	\$44,125	New in FY26		
OTHER FURNITURE AND EQUIPMENT	\$5,000	New in FY26		
GASOLINE	\$49,500	\$45,000	\$35,000	\$47,925
AMMUNITION	\$2,000	\$2,000	\$0	\$2,332
UNIFORMS	\$10,800	New in FY26		
PROTECT CLOTHING	\$5,000	New in FY26		
RENTALS	\$2,485	New in FY26		
PUBLICATIONS, MEMBERSHIPS, LICENSES, SUBSCRIPTIONS	\$6,400	\$6,000	\$2,500	\$5,253
SOFTWARE SUBSCRIPTIONS	\$23,325	New in FY26		
TRAINING	\$7,500	\$7,500	\$7,000	\$6,025
<b>EMERGENCY MGMT</b>	<b>Recategorized in FY26</b>	<b>\$0</b>	<b>\$12,500</b>	<b>\$18,549</b>
<b>Total</b>	<b>\$382,426</b>	<b>\$313,430</b>	<b>\$278,400</b>	<b>\$359,436</b>
CAPITAL	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TRANSFER TO CAPITAL (EQUIPMENT)	\$15,000	\$35,000	\$36,000	\$7,480
<b>Total</b>	<b>\$15,000</b>	<b>\$35,000</b>	<b>\$36,000</b>	<b>\$7,480</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$2,253,694</b>	<b>\$2,400,855</b>	<b>\$2,056,819</b>	<b>\$2,135,921</b>

## Emergency Management

Emergency Management prepares plans and procedures for responding to natural disasters or other emergencies. They also help lead the response and recovery activities during and after emergencies.

New in FY2025, this budget includes Personnel budget for the Emergency Management Services Manager. Overtime budget was decreased by \$46,500 as overtime is charged to the individual departments. Operating was also decreased to align with actual activity.

EXPENDITURES		
PERSONNEL FTE: 1 FT	2025-2026	2024-2025 Original Budget
SALARIES	\$72,888	\$68,950
EMERGENCY OT	\$3,500	\$50,000
FICA	\$5,844	\$5,259
RETIREMENT-401A GENERAL	\$9,930	\$8,938
LIFE/HOSP. INS.	\$13,677	\$13,625
WORKERS COMP	\$1,917	\$1,918
<b>Total</b>	<b>\$107,756</b>	<b>\$148,690</b>

OPERATING	2025-2026	2024-2025 Original Budget
FOOD SERVICE	\$3,000	<i>New in FY26</i>
OTHER SERVICES (previously Contractual Services)	\$8,000	<i>New in FY26</i>
TRAVEL & PER DIEM	\$1,000	<i>New in FY26</i>
COMMUNICATION SERVICES	\$11,945	\$10,000
<i>MAINTENANCE</i>	<i>Recategorized in FY26</i>	\$15,000
MAINT. - VEHICLE	\$1,000	<i>New in FY26</i>
MAINT. - EQUIP	\$5,000	<i>New in FY26</i>
OTHER CHARGES & OBLIGATIONS	\$1,000	\$0
<i>IT Expenses</i>	<i>Recategorized in FY26</i>	\$0
<i>Supplies</i>	<i>Recategorized in FY26</i>	\$15,000
OFFICE SUPPLIES	\$500	<i>New in FY26</i>
OPERATING SUPPLIES	\$1,500	<i>New in FY26</i>
OTHER FURNITURE AND EQUIPMENT	\$500	<i>New in FY26</i>
GASOLINE	\$1,920	\$5,000
UNIFORMS	\$500	<i>New in FY26</i>
PROTECT CLOTHING	\$500	<i>New in FY26</i>
SOFTWARE SUBSCRIPTIONS	\$400	<i>New in FY26</i>
TRAINING	\$500	<i>New in FY26</i>
<b>Total</b>	<b>\$37,265</b>	<b>\$45,000</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$145,021</b>	<b>\$193,690</b>

## Building & Community Development

This budget is for both Permitting and Community Development operations.

These operations are staffed by three full-time employees. The FY2026 Personnel expenses increased by \$61,341. Along with the 5% salary and benefit increase, in FY2025 the part-time Permit Technician was changed to a full-time position.

EXPENDITURES						
PERSONNEL FTE: 3 FT	066: BUILDING	067: COMMUNITY DEVELOPMENT	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
SALARIES	\$153,393	\$80,684	\$234,077	\$192,131	\$112,009	\$177,596
OVERTIME	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$287
FICA	\$11,888	\$6,172	\$18,060	\$14,654	\$8,784	\$12,441
RETIREMENT-401A GENERAL PENSION	\$20,201	\$10,489	\$30,690	\$24,899	\$14,920	\$20,677
LIFE/HOSP. INS.	\$25,925	\$16,739	\$42,664	\$32,474	\$26,243	\$27,123
WORKERS COMP	\$2,872	\$773	\$3,645	\$3,637	\$140	\$139
<b>Total</b>	<b>\$216,279</b>	<b>\$114,857</b>	<b>\$331,136</b>	<b>\$269,795</b>	<b>\$164,096</b>	<b>\$238,263</b>
OPERATING	066: BUILDING	067: COMMUNITY DEVELOPMENT	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TOWN ATTORNEY - LEGAL	\$2,500	\$15,000	\$17,500	\$11,000	\$40,880	\$16,808
PROFESSIONAL SERVICES	\$15,000	\$15,000	\$30,000	\$25,000	\$0	\$12,787
OTHER SERVICES (previously Contractual Svcs)	\$4,000	\$2,000	\$6,000	\$3,000	\$222,475	\$75,587
TRAVEL & PER DIEM	\$1,600	\$400	\$2,000	\$2,000	\$1,000	\$661
COMMUNICATION SERVICES	\$2,499	\$625	\$3,124	\$2,400	\$500	\$2,140
POSTAGE	\$1,000	\$1,000	\$2,000	\$2,000	\$1,750	\$1,522
<i>MAINTENANCE</i>	<i>Recategorized in FY26</i>			\$1,000	\$0	\$357
MAINT VEHICLE	\$600	\$400	\$1,000	<i>New in FY26</i>		
OTHER CHARGES & OBLIGATIONS	\$250	\$250	\$500	<i>New in FY26</i>		
<i>IT Expenses</i>	<i>Recategorized in FY26</i>			\$4,500	\$4,500	\$5,519
<i>Supplies</i>	<i>Recategorized in FY26</i>			\$2,000	\$1,500	\$3,359
OFFICE SUPPLIES	\$400	\$100	\$500	<i>New in FY26</i>		
OPERATING SUPPLIES	\$500	\$300	\$800	<i>New in FY26</i>		
OTHER FURNITURE AND EQUIPMENT	\$3,000	\$0	\$3,000	<i>New in FY26</i>		
GASOLINE	\$1,158	\$290	\$1,448	\$1,500	\$0	\$698
UNIFORMS	\$222	\$93	\$315	<i>New in FY26</i>		
PROTECTIVE CLOTHING	\$120	\$30	\$150	<i>New in FY26</i>		
SOFTWARE SUBSCRIPTIONS	\$7,320	\$2,180	\$9,500	<i>New in FY26</i>		
PUBLICATIONS/ MEMBERSHIPS, LICENSES, SUBSCRIPTIONS	\$2,600	\$400	\$3,000	\$1,540		
TRAINING	\$1,250	\$1,000	\$2,250	\$1,610	\$1,160	\$1,327
<b>Total</b>	<b>\$44,019</b>	<b>\$39,067</b>	<b>\$83,087</b>	<b>\$57,550</b>	<b>\$273,765</b>	<b>\$120,765</b>
CAPITAL	066: BUILDING	067: COMMUNITY DEVELOPMENT	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TRANSFER TO CAPITAL (EQUIPMENT)	\$0	\$0	\$0	\$6,400	\$1,000	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,400</b>	<b>\$1,000</b>	<b>\$0</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$260,298</b>	<b>\$153,924</b>	<b>\$414,222</b>	<b>\$333,745</b>	<b>\$438,861</b>	<b>\$359,028</b>

## Public Services

The purpose of this department is to manage and provide maintenance of roadways, curbs, and medians; also, regulatory and informational signage in the Town and perform proactive, remedial and general building maintenance, and landscaping. This includes the coordination of the activities of contractors performing work beyond the capabilities of the Town's team members.

This departmental budget reflects an overall increase of \$259,576. This is primarily due to the inclusion of hurricane-related repair and replacement projects, \$250,000. In addition, \$84,000 in utility expenses were moved here from Executive Administration.

*Continued on next page.*

PUBLIC SERVICES EXPENDITURES				
PERSONNEL FTE: 4 FT / 1 PT	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
SALARIES	\$239,985	\$224,456	\$226,060	\$160,037
OVERTIME	\$7,000	\$8,000	\$8,000	\$3,969
EMERGENCY OT	\$6,000		New in FY26	
FICA	\$19,353	\$17,777	\$19,711	\$12,506
RETIREMENT-401A GENERAL PENSION	\$29,966	\$27,338	\$28,338	\$18,337
LIFE/HOSP. INS.	\$56,401	\$52,675	\$51,269	\$28,935
WORKERS COMP	\$18,427	\$18,567	\$17,830	\$16,411
<b>Total</b>	<b>\$377,132</b>	<b>\$348,813</b>	<b>\$351,208</b>	<b>\$240,195</b>
OPERATING	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
PROFESSIONAL SERVICES	\$5,000		New in FY26	
Srvcs)	\$82,910	\$18,000	\$15,480	\$28,310
TRAVEL & PER DIEM	\$1,000	\$500	\$500	\$25
COMMUNICATION SERVICES	\$3,420	\$3,000	\$2,960	\$2,693
ELECTRIC UTILITY	\$84,000		New in FY26	
GAS UTILITY	\$888		New in FY26	
WATER	\$8,244		New in FY26	
SOLID WASTE DISPOSAL	\$1,760		New in FY26	
CIVIL DEFENSE SUPPLY & TIPS GRANT	Recategorized in FY26	\$12,500	\$12,500	\$10,382
MAINTENANCE	Recategorized in FY26	\$210,465	\$16,802	\$116,064
LAWN MAINTENANCE	Recategorized in FY26	\$33,000	\$33,250	\$7,141
BEACH MAINTENANCE	Recategorized in FY26	\$10,000	\$10,000	\$1,564
STORMWATER MAINTENANCE	Recategorized in FY26	\$40,000	\$13,000	\$18,048
MAINTENANCE - VEHICLE	\$4,400		New in FY26	
MAINTENANCE - BUILDING	\$50,000		New in FY26	
MAINTENANCE - EQUIP	\$10,000		New in FY26	
MAINTENANCE - GROUNDS	\$2,000		New in FY26	
TREE TRIMMING	\$4,500		New in FY26	
PARK IMPROVEMENTS	\$10,000		New in FY26	
HOLIDAY LIGHTING	\$9,000		New in FY26	
PLANTINGS / BEAUTIFICATION	\$60,000		New in FY26	
DISASTER OBLIGATIONS	\$250,000		New in FY26	
SUPPLIES	Recategorized in FY26	\$35,000	\$29,750	\$37,591
OFFICE SUPPLIES	\$1,000		New in FY26	
OPERATING SUPPLIES	\$25,000		New in FY26	
OTHER FURNITURE AND EQUIPMENT	\$2,000		New in FY26	
GASOLINE	\$4,000	\$5,000	\$0	\$4,321
TOOLS	\$2,000		New in FY26	
CHEMICALS	\$2,000		New in FY26	
UNIFORMS	\$2,950		New in FY26	
PROTECT CLOTHING	\$750		New in FY26	
SOFTWARE SUBSCRIPTIONS	\$3,150		New in FY26	
ROAD MATERIALS & SUPPLIES	\$750		New in FY26	
RENTALS	\$8,000	\$7,800	\$5,804	\$24,101
PUBLICATIONS, MEMBERSHIPS, LICENSES,				
SUBSCRIPTIONS	\$400	\$1,500	\$1,500	\$80
TRAINING	\$2,000	\$2,000	\$2,000	\$500
EMERGENCY MGMT	Recategorized in FY26	\$10,000	\$7,500	\$8,908
BEAUTIFICATION	Recategorized in FY26	\$15,100	\$15,100	\$12,709
<b>Total</b>	<b>\$641,122</b>	<b>\$403,865</b>	<b>\$166,146</b>	<b>\$272,437</b>
CAPITAL	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
TRANSFER TO CAPITAL (EQUIPMENT)	-	\$6,000	\$6,000	\$55,734
<b>Total</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$55,734</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$1,018,254</b>	<b>\$758,678</b>	<b>\$523,354</b>	<b>\$568,367</b>

## Library

The Library is operated by Town volunteers. Collections maintained by the Library cater to the residents of Indian Shores, members of the Library, and seasonal guests.

The Operating budget provides for book purchases, software to support circulation activity, and reimbursement for resident co-op memberships.

EXPENDITURES				
PERSONNEL No FTE	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
SALARIES	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
OPERATING	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
PROMOTIONAL ACTIVITIES	\$1,200	\$1,200	\$1,200	\$40
CO-OP MEMBERSHIP REIMBURSMENT	\$2,000	\$2,000	\$2,000	\$1,725
OPERATING SUPPLIES	\$600	\$1,500	\$1,500	\$466
OTHER FURNITURE AND EQUIPMENT	\$300	\$0	\$100	\$0
BOOKS, PUBLICATIONS /				
MEMBERSHIPS, SUBSCRIPTIONS	\$2,435			<i>New in FY26</i>
<i>BOOK PURCHASES</i>	<i>Recategorized in FY26</i>		\$2,500	\$2,500
SOFTWARE SUBSCRIPTIONS	\$665			<i>New in FY26</i>
<b>Total</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$7,300</b>	<b>\$2,231</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$7,300</b>	<b>\$2,231</b>

# Proposed Budget: Special Revenue Funds

## Road & Street Fund

Revenue for this fund is provided by: a local option fuel tax, Florida Department of Transportation (FDOT) streetlight signal, and State revenue sharing.

Florida Statute authorizes county governments to impose a local option fuel tax on every gallon of motor fuel sold. These revenues must only be used for transportation expenditures, which include roadway and right-of-way maintenance, traffic signs, and pavement markings.

FDOT streetlight signal revenue provides for lighting and maintenance of State streetlights.

Twelve percent (12%) of the annual State revenue sharing payments are deposited into this fund for road safety.

The Expense budget is \$129,670. The Operational budget includes electricity for streetlights at \$84,670 and Road materials and supplies at \$15,000. The Capital budget is \$30,000 for improved roadways based on the results of the pavement condition report.

The use of fund balance will be needed to cover costs in FY2026, in the amount of \$38,048.

Forecasted FY2025 fund balance is \$89,276.

REVENUES				
REVENUES	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
STATE REVENUE SHARING	\$6,942	\$6,585	\$6,490	\$6,672
STREET & SIGNAL	\$66,099	\$64,175	\$60,491	\$62,306
COUNTY LOCAL OPT GAS TAX	\$18,581	\$23,902	\$24,678	\$19,165
USE OF FUND BALANCE 011	\$38,048	\$121,688	\$116,279	\$0
MULTIMODAL FEES	\$0	\$0	\$0	\$6,816
<b>PROGRAM REVENUE TOTALS</b>	<b>\$129,670</b>	<b>\$216,350</b>	<b>\$207,938</b>	<b>\$94,959</b>

EXPENDITURES				
PERSONNEL No FTE	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
Total	\$0	\$0	\$0	\$0
OPERATING	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
ELECTRIC UTILITY	\$84,670	\$80,000	\$84,000	\$83,171
MAINTENANCE	Recategorized in FY26	\$136,350	\$123,938	\$10,400
ROAD MATERIALS & SUPPLIES	\$15,000	\$0	\$0	\$0
Total	<b>\$99,670</b>	<b>\$216,350</b>	<b>\$207,938</b>	<b>\$93,571</b>

CAPITAL	2025-2026	2024-2025 Original Budget	2023-2024 Original Budget	2023-2024 Actuals
INFRASTRUCTURE	\$30,000	\$0	\$0	\$0
Total	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$129,670</b>	<b>\$216,350</b>	<b>\$207,938</b>	<b>\$93,571</b>

## Debt Service

The Town has one Debt Service fund for the payment of principal and interest of long-term debt. The debt was incurred to finance underground utilities and construction of a Category 5 rated Town Hall. The rate of interest is 1.2%. The final payment will be made in FY2029-2030.

The revenues for these debt service payments are transferred-in annually from the General Fund. The expenditure budget for FY2026 is \$370,876.

REVENUES		
	2025-2026	2024-2025 Original Budget
Transfer-In from General Fund	\$370,876	\$443,997
<b>PROGRAM REVENUE TOTALS</b>	<b>\$370,876</b>	<b>\$443,997</b>
EXPENDITURES		
	2025-2026	2024-2025 Original Budget
PRINCIPAL PAYMENTS	\$352,804	\$421,241
INTEREST PAYMENTS	\$18,072	\$22,756
<b>Total</b>	<b>\$370,876</b>	<b>\$443,997</b>
<b>PROGRAM EXPENDITURE TOTALS</b>	<b>\$370,876</b>	<b>\$443,997</b>

## Gift and Donations Fund

In FY2025 the Town received two restricted donations: one for the construction of the Public Safety Building in the amount of \$125,000; and another for the Library in the amount of \$1,500.

Fund Balance Rolled from FY2025	\$91,500
Expenditures – Operating	\$1,500
Expenditures – Capital	\$90,000
<b>Total</b>	<b>\$0</b>

# Proposed Budget: Capital Improvement Fund

## Equipment

Revenues for this fund are provided by receipt of Infrastructure Tax and Transfers-In from the General Fund.

The Capital Improvement Fund provides a budget to purchase capital assets and make infrastructure improvements for the Town that have a useful life of more than one year and cost over \$5,000.

The FY2026 budget request by department are shown in the table below:

Expenditures by Department		
Police	Other Equipment	\$15,000
	<b>Total</b>	<b>\$15,000</b>

## Infrastructure

The following are proposed projects for FY2026. As indicated below, these projects have been partially funded by monies assigned in the General Fund Assigned Fund Balance.

Infrastructure Expenditures	
Tennis Court and Fencing	\$45,000
Seawall	\$55,000
Municipal Center: Paint	\$60,000
<b>Total</b>	<b>\$160,000</b>

FUND SUMMARY		
<b>Revenue</b>		
Infrastructure Tax		\$162,226
Assigned Fund Balance:		
Tennis Court and Fencing		\$6,667
Municipal Center Paint		\$16,667
Transfer-In from General Fund		\$15,000
<b>Total Funding Sources</b>		<b>\$200,560</b>
<b>Expenditures</b>		
Infrastructure		\$160,000
Other Building Improvements:		\$25,560
Public Services Building		
Capital Equipment*		\$15,000
<b>Total Expenditures</b>		<b>\$200,560</b>
<b>Surplus / (Deficit)</b>		<b>\$0</b>
<i>*Transfer-In from General Fund</i>		

## Town of Indian Shores Organizational Chart

### Indian Shores Electorate

