Memorandum

TO: Mayor and City Council

FROM: Jennifer Poirrier, City Manager

COPIES: Daniel Slaughter, Assistant City Manager
Alfred Battle Jr., Assistant City Manager

SUBJECT: Mid-Year budget review - amended City Manager's annual budget report

DATE: May 19, 2026

Attached is the mid-year budget review in accordance with the City Code of Ordinances.

This report is based on the first six months of activity in the current fiscal year (October 2025 through March 2026). Contained within are comments on major variances and documentation of proposed amendments.

Significant Fund amendments are outlined below:

General Fund
There are no amendments to the General Fund at mid-year.

General Fund Reserves: In order to ensure adequate reserves, the City Council's policy reflects that General Fund unappropriated fund reserves of 8.5% of the City's budgeted General Fund expenditures must be maintained as a reserve to guard against future emergencies.

Estimated General Fund reserves at mid-year are approximately $73.4 million, or 32.8% of the fiscal year 2025/26 General Fund expenditure budget, exceeding our minimum reserve requirement by $54.4 million.

Significant amendments to other city operating funds are noted as follows:

Airpark Fund
Amendments to the Airpark Fund reflect an allocation of $350,000 from fund reserves transferred to the Apron Relayment capital project to provide funding for the milling and overlaying of the airpark apron, as previously approved.

Capital Improvement Program

Mid-year amendments to the capital improvement program reflect a net increase of $3,574,619. Amendments include the following increases previously approved by the Council: $350,000 transferred from Airpark reserves to the Apron Relayment project; and $400,000 in grant revenue from FDOT and $2,099,765 in reimbursement revenue for the Aviation Operation Center project.

Project activity not previously approved by the Council is summarized on page 18. Significant amendments include an increase of $42,500 in fines revenue and $3,491 in Duke Energy refund revenue in the Greenprint Implementation project; an increase of $45,200 in insurance claims reimbursements in the Motorized Equipment Replacement - LP project; an increase of $66,429 in grant revenue from FDLE for the Police Equipment Replacement project; an increase of $40,455 in property owner share revenues in the Pasco New Mains/Service Lines project; and an increase of $361,600 in FDOT reimbursements and $139,073 in Special Program Fund revenues received in the ATMS Infrastructure Upgrades project.

Special Program Fund

The Special Program Fund reflects a net budget increase of $1,247,674 at mid-year. Significant amendments include $343,696 in contractual service revenue for police extra duty; $773,843 reimbursed from FEMA; $54,138 in fines and court proceeds for public safety programs and the tree replacement program; $22,935 in special events revenues received from the Sea Blues festival; and $38,481 transferred between existing special programs.

CITY OF CLEARWATER
MID-YEAR SUMMARY
2025/26

Description	FY 25/26 Adopted Budget	First Quarter Amended	Mid Year Actual	Variance YTD Actual vs. Amend Budget	% YTD vs. Budget	Mid Year Adjustment	Amended Budget
General Fund:							
Revenues	223,801,990	224,016,252	148,524,706	75,491,546	66%	-	224,016,252
Expenditures	223,801,990	224,016,252	124,098,455	99,917,797	55%	-	224,016,252
Utility Funds:							
Water & Sewer Fund							
Revenues	119,985,470	139,285,470	62,320,333	76,965,137	45%	-	139,285,470
Expenditures	119,959,190	139,259,190	98,940,928	40,318,262	71%	-	139,259,190
Stormwater Fund							
Revenues	24,539,510	24,539,510	11,557,514	12,981,996	47%	-	24,539,510
Expenditures	24,539,510	24,539,510	19,029,931	5,509,579	78%	-	24,539,510
Gas Fund							
Revenues	44,255,370	44,255,370	24,458,971	19,796,399	55%	-	44,255,370
Expenditures	44,244,300	44,244,300	24,738,461	19,505,839	56%	-	44,244,300
Solid Waste and Recycling Fund							
Revenues	37,916,440	37,916,440	19,076,320	18,840,120	50%	-	37,916,440
Expenditures	37,916,440	37,916,440	18,601,452	19,314,988	49%	-	37,916,440
Enterprise Funds:							
Marine Fund							
Revenues	4,634,830	4,634,830	1,077,436	3,557,394	23%	-	4,634,830
Expenditures	4,634,830	4,634,830	1,588,600	3,046,230	34%	-	4,634,830
Airpark Fund							
Revenues	286,720	286,720	170,704	116,016	60%	350,000	636,720
Expenditures	216,320	216,320	197,155	19,165	91%	350,000	566,320
Clearwater Harbor Marina Fund							
Revenues	1,233,800	1,233,800	756,415	477,385	61%	-	1,233,800
Expenditures	1,196,190	1,196,190	675,021	521,169	56%	-	1,196,190
Parking Fund							
Revenues	11,600,180	11,600,180	5,660,047	5,940,133	49%	-	11,600,180
Expenditures	10,400,810	10,439,522	4,649,015	5,790,507	45%	-	10,439,522
Internal Service Funds:							
General Services Fund							
Revenues	8,490,060	8,490,060	4,290,146	4,199,914	51%	-	8,490,060
Expenditures	8,490,060	8,490,060	3,659,586	4,830,474	43%	-	8,490,060
Administrative Services							
Revenues	19,670,470	19,670,470	9,893,212	9,777,258	50%	-	19,670,470
Expenditures	19,670,470	19,670,470	8,074,696	11,595,774	41%	-	19,670,470
Garage Fund							
Revenues	19,293,580	19,293,580	9,695,492	9,598,088	50%	-	19,293,580
Expenditures	19,293,580	19,293,580	5,585,557	13,708,023	29%	-	19,293,580
Central Insurance Fund							
Revenues	41,609,580	41,609,580	22,920,455	18,689,125	55%	-	41,609,580
Expenditures	41,609,580	41,609,580	14,979,094	26,630,486	36%	-	41,609,580

MID-YEAR REVIEW
AMENDED CITY MANAGER'S FISCAL YEAR 2025-26 REPORT

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The amended 2025/26 operating budget, presented by operating fund and/or department, is submitted for the City Council review.

The actual and projected data contained in this review represents six months, October 1, 2025, through March 31, 2026. The adjustments, however, represent all data available at the time of the report, including action taken by the City Council after March 31, 2026.

Definitions associated with the operating funds information are presented as follows:

Definitions:

Adopted Budget -	The budget as adopted by the City Council on September 17, 2025.
Variance YTD Actual vs. Adopted Budget -	Difference between year to date actual and adopted budget.
% YTD vs. Budget -	Percentage of adopted budget expended, year to date.
Proposed Amendments -	Adjustments that have been approved by the City Council, made at the Manager's discretion, and/or adjustments proposed based on this quarter's review.
Amended Budget -	Adding the Original Budget and Adjustments.

Capital Improvement Program

The amended 2025/26 Capital Improvement Projects budget report is submitted for the City Council review. This review provides the opportunity to analyze the status of all active projects and present formal amendments to the project budget.

The Capital Improvement Program and Special Program fund information is presented as follows:

Definitions:

Budget -	The budget as of October 1, 2025, which includes project budgets from prior years, which have not been completed.
Amendment -	Amendments which have been approved by the City Council, made at the Manager's discretion, and/or adjustments proposed based on this quarter's review.
Revised Budget -	Adding the Budget and Amendment columns.
Encumbrance -	Outstanding contract or purchase order commitment.
Available Balance -	Difference between revised budget and expenditure, plus encumbrance.
Status -	C - project is completed.
Amend Ref -	Reference number for description of amendment.

City of Clearwater
General Fund Revenues
First Quarter Amendments
FY 2025/26

	Increase/ (Decrease)	Description
Ad Valorem Taxes	-	At mid-year, approximately 92% of property tax revenue has been received. As projected, most property tax payments are made within the first six months of the fiscal year. No amendment is proposed at this time.
Intergovernmental	-	At mid-year, approximately 38% of intergovernmental revenue has been received. This is due to the timing of receipts for sales tax revenues.
Net General Fund Revenue Amendment	-	

City of Clearwater
General Fund Expenditures
First Quarter Amendments
FY 2025/26

	Increase/ (Decrease)	Description
Non-Departmental		
	-	At mid-year, Non-Departmental expenditures reflect 79% of total budget, resulting from interfund and capital transfers occurring in the first period of the year. No amendment is proposed at this time.
Net General Fund Expenditure Amendment	-	

GENERAL FUND
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025- March 31, 2026

	2025/26 1 Qtr Amended Budget	Year to Date Actual	Variance YTD Actual vs. Amended Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
General Fund Revenues						
Ad Valorem Taxes	103,976,890	95,366,753	8,610,137	92%	-	103,976,890
Utility Taxes	20,600,000	8,820,780	11,779,220	43%	-	20,600,000
Local Option, Fuel and Other Taxes	6,600,000	3,462,224	3,137,776	52%	-	6,600,000
Franchise Fees	12,000,000	4,807,925	7,192,075	40%	-	12,000,000
Other Permits & Fees	3,356,000	2,126,858	1,229,142	63%	-	3,356,000
Intergovernmental	32,864,790	12,423,260	20,441,530	38%	-	32,864,790
Charges for Services	19,063,410	9,054,168	10,009,242	47%	-	19,063,410
Judgments, Fines and Forfeitures	2,079,500	893,130	1,186,370	43%	-	2,079,500
Miscellaneous Revenues	9,047,620	5,663,433	3,384,187	63%	-	9,047,620
Transfers In	14,213,780	5,906,174	8,307,606	42%	-	14,213,780
Total Revenues	**223,801,990**	**148,524,706**	**75,277,284**	**66%**	**-**	**223,801,990**
Transfer (to) from Surplus	214,262	-	214,262	0%	-	214,262
Adjusted Revenues	**224,016,252**	**148,524,706**	**75,491,546**	**66%**	**-**	**224,016,252**
General Fund Expenditures						
City Council	647,839	355,445	292,394	55%	-	647,839
City Manager's Office	1,449,391	693,568	755,823	48%	-	1,449,391
City Attorney's Office	3,064,142	1,603,764	1,460,378	52%	-	3,064,142
City Audit	461,221	232,212	229,009	50%	-	461,221
City Clerk	1,232,161	558,909	673,252	45%	-	1,232,161
CRA Administration	1,159,032	507,706	651,326	44%	-	1,159,032
Economic Development and Housing	2,292,583	982,010	1,310,573	43%	-	2,292,583
Finance	3,633,235	1,728,009	1,905,226	48%	-	3,633,235
Fire	37,989,043	19,775,562	18,213,481	52%	-	37,989,043
Human Resources	2,309,219	979,093	1,330,126	42%	-	2,309,219
Library	9,278,756	4,594,557	4,684,199	50%	-	9,278,756
Non-Departmental	17,228,132	13,648,492	3,579,640	79%	-	17,228,132
Parks & Recreation	55,026,047	32,339,760	22,686,287	59%	-	55,026,047
Planning & Development	9,350,803	4,324,744	5,026,059	46%	-	9,350,803
Police	60,582,188	32,391,029	28,191,159	53%	-	60,582,188
Public Communications	2,122,555	944,892	1,177,663	45%	-	2,122,555
Public Utilities	469,430	243,023	226,407	52%	-	469,430
Public Works	15,720,475	8,195,680	7,524,795	52%	-	15,720,475
Total Expenditures	**224,016,252**	**124,098,455**	**99,917,797**	**55%**	**-**	**224,016,252**

UTILITY FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 to March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
WATER & SEWER FUND						
At mid-year, anticipated revenues of the Water and Sewer Fund exceed anticipated expenditures by $26,280 for fiscal year 2025/26.						
Water & Sewer Revenues:						
Charges for Service	115,201,270	59,142,365	56,058,905	51%	-	115,201,270
Judgments, Fines and Forfeits	275,000	192,318	82,682	70%	-	275,000
Miscellaneous	4,509,200	2,985,650	1,523,550	66%	-	4,509,200
Transfers In	-	-	-	~	-	-
Total Operating Revenues	119,985,470	62,320,333	57,665,137	52%	-	119,985,470
Fund Equity	19,300,000	-	19,300,000	0%	-	19,300,000
Total Revenues	**139,285,470**	**62,320,333**	**76,965,137**	**45%**	**-**	**139,285,470**
Water & Sewer Expenditures:						
Public Utilities Administration	4,560,829	1,871,420	2,689,409	41%	-	4,560,829
Wastewater Collection	31,872,836	28,129,576	3,743,260	88%	-	31,872,836
Public Utilities Maintenance	11,307,139	7,083,106	4,224,033	63%	-	11,307,139
WPC / Plant Operations	36,338,073	25,710,439	10,627,634	71%	-	36,338,073
WPC / Laboratory Operations	594,666	232,294	362,372	39%	-	594,666
WPC / Industrial Pretreatment	1,235,540	558,051	677,489	45%	-	1,235,540
Water Distribution	22,441,737	15,660,014	6,781,723	70%	-	22,441,737
Water Supply	23,467,046	14,087,050	9,379,996	60%	-	23,467,046
Reclaimed Water	7,441,324	5,608,978	1,832,346	75%	-	7,441,324
Total Expenditures	**139,259,190**	**98,940,928**	**40,318,262**	**71%**	**-**	**139,259,190**

	Increase/ (Decrease)	**Amendment Description:**
Water and Sewer Fund Revenues:	-	No amendments are proposed to Water and Sewer Fund revenues at mid-year.
Water and Sewer Fund Expenditures:	-	No amendments are proposed to Water and Sewer Fund expenditures at mid-year. Expenditures reflect 71% of total budget due to transfers to the capital fund which happen in the first period of the year.

UTILITY FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 to March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
STORMWATER FUND						
At mid-year, anticipated revenues of the Stormwater Fund equal anticipated expenditures for fiscal year 2025/26.						
Stormwater Revenues:						
Charges for Service	21,068,630	10,653,324	10,415,306	51%	-	21,068,630
Judgments, Fines and Forfeits	50,000	26,446	23,554	53%	-	50,000
Miscellaneous	1,215,000	877,744	337,256	72%	-	1,215,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	22,333,630	11,557,514	10,776,116	52%	-	22,333,630
Fund Equity	2,205,880	-	2,205,880	0%	-	2,205,880
Total Revenues	**24,539,510**	**11,557,514**	**12,981,996**	**47%**	**-**	**24,539,510**
Stormwater Expenditures:						
Stormwater Management	17,654,941	15,726,635	1,928,306	89%	-	17,654,941
Stormwater Maintenance	6,884,569	3,303,296	3,581,273	48%	-	6,884,569
Total Expenditures	**24,539,510**	**19,029,931**	**5,509,579**	**78%**	**-**	**24,539,510**

	Increase/ (Decrease)	Amendment Description:
Stormwater Fund Revenues:	-	No amendments are proposed to Stormwater Fund revenues at mid-year.
Stormwater Fund Expenditures:	-	At mid-year, Stormwater Fund expenditures reflect 78% of total budget due to transfers to the capital fund which happen in the first period of the year. No amendments are proposed at this time.

UTILITY FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 to March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
GAS FUND						
At mid-year, anticipated revenues of the Gas Fund exceed anticipated expenditures by $11,070 for fiscal year 2025/26.						
Gas Revenues:						
Charges for Service	43,509,080	23,893,860	19,615,220	55%	-	43,509,080
Judgments, Fines and Forfeits	100,000	36,050	63,950	36%	-	100,000
Miscellaneous	646,290	529,061	117,229	82%	-	646,290
Transfers In	-	-	-	~	-	-
Total Operating Revenues	44,255,370	24,458,971	19,796,399	55%	-	44,255,370
Fund Equity	-	-	-	~	-	-
Total Revenues	**44,255,370**	**24,458,971**	**19,796,399**	**55%**	**-**	**44,255,370**
Gas Expenditures:						
Administration & Supply	24,282,448	12,366,248	11,916,200	51%	-	24,282,448
Pinellas Gas Operations	8,801,353	5,294,246	3,507,107	60%	-	8,801,353
Pasco Gas Operations	6,890,246	5,233,157	1,657,089	76%	-	6,890,246
Marketing & Sales	4,270,253	1,844,809	2,425,444	43%	-	4,270,253
Total Expenditures	**44,244,300**	**24,738,461**	**19,505,839**	**56%**	**-**	**44,244,300**

	Increase/ (Decrease)	Amendment Description:
Gas Fund Revenues:	-	No amendments are proposed to Gas Fund revenues at mid-year.
Gas Fund Expenditures:	-	No amendments are proposed to Gas Fund expenditures at mid-year.

UTILITY FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 to March 31, 2026

SOLID WASTE AND RECYCLING FUND

At mid-year, anticipated revenues of the Solid Waste and Recycling Fund equal anticipated expenditures for fiscal year 2025/26.

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
Solid Waste Revenues:						
Other Permits and Fees	2,500	2,038	462	82%	-	2,500
Intergovernmental	-	-	-	~	-	-
Charges for Service	32,625,900	16,287,743	16,338,157	50%	-	32,625,900
Judgments, Fines and Forfeits	62,500	44,118	18,382	71%	-	62,500
Miscellaneous	1,958,600	1,239,277	719,323	63%	-	1,958,600
Transfers In	-	-	-	~	-	-
Solid Waste Revenues	34,649,500	17,573,175	17,076,325	51%	-	34,649,500
Recycling Revenues:						
Other Permits and Fees	-	-	-	~	-	-
Intergovernmental	85,050	-	85,050	0%	-	85,050
Charges for Service	2,936,790	1,527,773	1,409,017	52%	-	2,936,790
Judgments, Fines and Forfeits	5,000	3,733	1,267	75%	-	5,000
Miscellaneous	240,100	(28,360)	268,460	-12%	-	240,100
Transfers In	-	-	-	~	-	-
Recycling Revenues	3,266,940	1,503,145	1,763,795	46%	-	3,266,940
Fund Equity	-	-	-	~	-	-
Total Revenues	**37,916,440**	**19,076,320**	**18,840,120**	**50%**	**-**	**37,916,440**
Solid Waste Expenditures:						
Collection	23,917,541	10,054,060	13,863,481	42%	-	23,917,541
Transfer	2,589,551	1,034,503	1,555,048	40%	-	2,589,551
Container Maintenance	941,116	467,719	473,397	50%	-	941,116
Administration	5,903,176	4,938,041	965,135	84%	-	5,903,176
Solid Waste Expenditures	33,351,384	16,494,323	16,857,061	49%	-	33,351,384
Recycling Expenditures:						
Residential	1,263,562	801,020	462,542	63%	-	1,263,562
Multi-Family	366,939	177,520	189,419	48%	-	366,939
Commercial	2,934,555	1,128,590	1,805,965	38%	-	2,934,555
Recycling Expenditures	4,565,056	2,107,129	2,457,927	46%	-	4,565,056
Total Expenditures	**37,916,440**	**18,601,452**	**19,314,988**	**49%**	**-**	**37,916,440**

	Increase/ (Decrease)	Amendment Description:
Solid Waste and Recycling Fund Revenues:	-	No amendments are proposed to Solid Waste and Recycling Fund revenues at mid-year.
Solid Waste and Recycling Fund Expenditures:	-	No amendments are proposed to Solid Waste and Recycling Fund expenditures at mid-year.

ENTERPRISE FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 - March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
MARINE FUND						
At mid-year, anticipated revenues of the Marine Fund equal anticipated expenditures for fiscal year 2025/26.						
Marine Revenues:						
Intergovernmental	-	-	-	~	-	-
Charges for Service	4,349,730	899,981	3,449,749	21%	-	4,349,730
Judgments, Fines and Forfeits	-	-	-	~	-	-
Miscellaneous Revenue	270,100	162,455	107,645	60%	-	270,100
Transfers In	15,000	15,000	-	100%	-	15,000
Total Operating Revenues	4,634,830	1,077,436	3,557,394	23%	-	4,634,830
Fund Equity	-	-	-	~	-	-
Total Revenues	**4,634,830**	**1,077,436**	**3,557,394**	**23%**	**-**	**4,634,830**
Marine Expenditures:						
Marina Operations	4,634,830	1,588,600	3,046,230	34%	-	4,634,830
Total Expenditures	**4,634,830**	**1,588,600**	**3,046,230**	**34%**	**-**	**4,634,830**

	Increase/ (Decrease)	Amendment Description:
Marine Fund Revenues:	-	No amendments are proposed to Marine Fund revenues at mid-year. Revenues reflect 23% of total budget due to reduced occupancy during the ongoing construction at Clearwater Beach Marina.
Marine Fund Expenditures:	-	No amendments are proposed to Marine Fund expenditures at mid-year. Expenditures reflect 34% of total budget representing reduced purchase of fuel for resale caused by closure of the fuel dock during the ongoing construction at Clearwater Beach Marina.

ENTERPRISE FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 - March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
CLEARWATER HARBOR MARINA FUND						
At mid-year, anticipated revenues of the Clearwater Harbor Marina Fund exceed anticipated expenditures by $37,610 for fiscal year 2025/26.						
Clearwater Harbor Marina Revenues:						
Intergovernmental	-	-	-	~	-	-
Charges for Service	1,145,000	696,213	448,787	61%	-	1,145,000
Judgments, Fines and Forfeits	300	50	250	17%	-	300
Miscellaneous Revenue	88,500	60,152	28,348	68%	-	88,500
Transfers In	-	-	-	~	-	-
Total Operating Revenues	1,233,800	756,415	477,385	61%	-	1,233,800
Fund Equity	-	-	-	~	-	-
Total Revenues	**1,233,800**	**756,415**	**477,385**	**61%**	**-**	**1,233,800**
Clearwater Harbor Marina Expenditures						
Clearwater Harbor Marina Operations	1,196,190	675,021	521,169	56%	-	1,196,190
Total Expenditures	**1,196,190**	**675,021**	**521,169**	**56%**	**-**	**1,196,190**

	Increase/ (Decrease)	Amendment Description:
Clearwater Harbor Marina Fund Revenues:	-	No amendments are proposed to Clearwater Harbor Marina Fund revenues at mid-year.
Clearwater Harbor Marina Fund Expenditures:	-	No amendments are proposed to Clearwater Harbor Marina Fund expenditures at mid-year.

ENTERPRISE FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 - March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
AIRPARK FUND						
At mid-year, anticipated revenues of the Airpark Fund exceed anticipated expenditures by $70,400 for fiscal year 2025/26.						
Airpark Revenues:						
Intergovernmental	-	-	-	~	-	-
Charges for Service	-	-	-	~	-	-
Miscellaneous Revenue	286,720	170,704	116,016	60%	-	286,720
Transfers In	-	-	-	~	-	-
Total Operating Revenues	286,720	170,704	116,016	60%	-	286,720
Fund Equity	-	-	-	~	350,000	350,000
Total Revenues	**286,720**	**170,704**	**116,016**	**60%**	**350,000**	**636,720**
Airpark Expenditures:						
Airpark Operations	216,320	197,155	19,165	91%	350,000	566,320
Total Expenditures	**216,320**	**197,155**	**19,165**	**91%**	**350,000**	**566,320**

	Increase/ (Decrease)	Amendment Description:
Airpark Fund Revenues:	350,000	At mid-year, amendments to Airpark Fund revenues reflect an allocation of $350,000.00 from fund reserves to provide funding for the milling and overlaying of the airpark apron, as approved by the Council on March 30, 2026.
Airpark Fund Expenditures:	350,000	At mid-year, an increase to Airpark Fund expenditures reflects a transfer of $350,000.00 to capital project G2306, Apron Relayment, for the milling and overlaying of the airpark apron, as approved by the Council on March 30, 2026. Year to date expenditures reflect 91% of total budget due to outstanding purchase orders for the repair of hurricane damages at the airpark.

ENTERPRISE FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 - March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
PARKING FUND						
At mid-year, anticipated revenues of the Parking Fund exceed anticipated expenditures by $1,160,658 for fiscal year 2025/26.						
Parking Revenues:						
Charges for Service	9,363,660	4,362,636	5,001,024	47%	-	9,363,660
Judgments, Fines and Forfeits	1,621,520	749,006	872,514	46%	-	1,621,520
Miscellaneous Revenue	615,000	548,405	66,595	89%	-	615,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	11,600,180	5,660,047	5,940,133	49%	-	11,600,180
Fund Equity	-	-	-	~	-	-
Total Revenues	**11,600,180**	**5,660,047**	**5,940,133**	**49%**	**-**	**11,600,180**
Parking Expenditures						
Public Works/Parking System	7,186,801	3,360,650	3,826,151	47%	-	7,186,801
Public Works/Parking Enforcement	1,785,149	548,855	1,236,294	31%	-	1,785,149
Fire Dept/Beach Guards	1,267,117	633,537	633,580	50%	-	1,267,117
M&A/Seminole Street Boat Ramp	200,455	105,973	94,482	53%	-	200,455
Total Expenditures	**10,439,522**	**4,649,015**	**5,790,507**	**45%**	**-**	**10,439,522**

	Increase/ (Decrease)	**Amendment Description:**
Parking Fund Revenues:	-	No amendments are proposed to Parking Fund revenues at mid-year.
Parking Fund Expenditures:	-	No amendments are proposed to Parking Fund expenditures at mid-year.

INTERNAL SERVICE FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 - March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
GENERAL SERVICES FUND						
At mid-year, anticipated revenues of the General Services Fund equal anticipated expenditures for fiscal year 2025/26.						
General Services Revenues:						
Charges for Service	7,969,060	3,993,030	3,976,030	50%	-	7,969,060
Miscellaneous Revenues	521,000	297,116	223,884	57%	-	521,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	8,490,060	4,290,146	4,199,914	51%	-	8,490,060
Fund Equity	-	-	-	~	-	-
Total Revenues	**8,490,060**	**4,290,146**	**4,199,914**	**51%**	**-**	**8,490,060**
General Services Expenditures:						
Administration	793,880	366,689	427,191	46%	-	793,880
Building & Maintenance	7,696,180	3,292,897	4,403,283	43%	-	7,696,180
Total Expenditures	**8,490,060**	**3,659,586**	**4,830,474**	**43%**	**-**	**8,490,060**

	Increase/ (Decrease)	**Amendment Description:**
General Services Fund Revenues:	-	No amendments are proposed to General Services Fund revenues at mid-year.
General Services Fund Expenditures:	-	No amendments are proposed to General Services Fund expenditures at mid-year.

INTERNAL SERVICE FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 - March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
ADMINISTRATIVE SERVICES FUND						
At mid-year, anticipated revenues of the Administrative Services Fund equal anticipated expenditures for fiscal year 2025/26.						
Administrative Services Revenues:						
Charges for Service	19,095,470	9,565,104	9,530,366	50%	-	19,095,470
Miscellaneous Revenues	575,000	328,108	246,892	57%	-	575,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	19,670,470	9,893,212	9,777,258	50%	-	19,670,470
Fund Equity	-	-	-	~	-	-
Total Revenues	**19,670,470**	**9,893,212**	**9,777,258**	**50%**	**-**	**19,670,470**
Administrative Services Expenditures:						
Info Tech / Admin	771,260	273,717	497,543	35%	-	771,260
Info Tech / Network Ops & User Support	5,552,285	1,600,606	3,951,679	29%	-	5,552,285
Info Tech / Network Security & Architecture	3,214,404	1,350,419	1,863,985	42%	-	3,214,404
Info Tech / Solutions & Programming	802,089	480,265	321,824	60%	-	802,089
Info Tech / Telecommunications	-	-	-	~	-	-
Info Tech / Enterprise Systems & Training	4,358,521	1,880,207	2,478,314	43%	-	4,358,521
Public Comm / Courier	154,644	57,235	97,409	37%	-	154,644
Clearwater Customer Service	4,817,267	2,432,246	2,385,021	50%	-	4,817,267
Total Expenditures	**19,670,470**	**8,074,696**	**11,595,774**	**41%**	**-**	**19,670,470**

	Increase/ (Decrease)	Amendment Description:
Administrative Services Fund Revenues:	-	No amendments are proposed to Administrative Services Fund revenues at mid-year.
Administrative Services Fund Expenditures:	-	No amendments are proposed to Administrative Services Fund expenditures at mid-year.

INTERNAL SERVICE FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 - March 31, 2026

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
GARAGE FUND						
At mid-year, anticipated revenues of the Garage Fund equal anticipated expenditures for fiscal year 2025/26.						
Garage Fund Revenues						
Charges for Service	18,316,930	8,932,893	9,384,037	49%	-	18,316,930
Miscellaneous Revenues	976,650	762,598	214,052	78%	-	976,650
Transfers In	-	-	-	~	-	-
Total Operating Revenues	19,293,580	9,695,492	9,598,088	50%	-	19,293,580
Fund Equity	-	-	-	~	-	-
Total Revenues	**19,293,580**	**9,695,492**	**9,598,088**	**50%**	**-**	**19,293,580**
Garage Fund Expenditures:						
Fleet Maintenance	18,741,422	5,371,767	13,369,655	29%	-	18,741,422
Radio Communications	552,158	213,790	338,368	39%	-	552,158
Total Expenditures	**19,293,580**	**5,585,557**	**13,708,023**	**29%**	**-**	**19,293,580**

	Increase/ (Decrease)	Amendment Description:
Garage Fund Revenues:	-	No amendments are proposed to Garage Fund revenues at mid-year.
Garage Fund Expenditures:	-	Mid-year expenditures of the Garage Fund reflect 29% of total budget due to timing of payments of interfund loans and lower than anticipated purchases of vehicle parts and tires. No amendments are proposed at this time.

INTERNAL SERVICE FUNDS
MID-YEAR REVIEW
For the Six Month Period of October 1, 2025 - March 31, 2026

CENTRAL INSURANCE FUND

At mid-year, anticipated revenues of the Central Insurance Fund equal anticipated expenditures for fiscal year 2025/26.

	2025/26 1 Qtr Amended Budget	Mid-Year Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 MY Amended Budget
Central Insurance Revenues:						
Charges for Service	40,709,580	19,014,710	21,694,870	47%	-	40,709,580
Miscellaneous Revenues	900,000	3,905,745	(3,005,745)	434%	-	900,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	41,609,580	22,920,455	18,689,125	55%	-	41,609,580
Fund Equity	-	-	-	~	-	-
Total Revenues	**41,609,580**	**22,920,455**	**18,689,125**	**55%**	**-**	**41,609,580**
Central Insurance Expenditures:						
Finance / Risk Management	510,264	213,027	297,237	42%	-	510,264
HR / Employee Benefits	516,281	228,656	287,625	44%	-	516,281
HR / Employee Health Clinic	1,837,030	655,102	1,181,928	36%	-	1,837,030
Non-Departmental	38,746,005	13,882,309	24,863,696	36%	-	38,746,005
Total Expenditures	**41,609,580**	**14,979,094**	**26,630,486**	**36%**	**-**	**41,609,580**

	Increase/ (Decrease)	Amendment Description:
Central Insurance Fund Revenues:	-	No amendments are proposed to Central Insurance Fund revenues at mid-year.
Central Insurance Fund Expenditures:	-	No amendments are proposed to Central Insurance Fund expenditures at mid-year.

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Summary
FY 2025/26

The amended 2025/26 Capital Improvement Program budget report is submitted for the City Council's mid-year review. The proposed amendment is a net **budget increase** in the amount of $3,574,619. This review provides the opportunity to examine the status of all active projects and present formal amendments to the project budgets. Fiscally significant budget increases encompassed within this review are as follows:

The following are significant amendments to capital projects that are presented for the first time, not previously approved by the City Council:

- **Greenprint Implementation** – a budget increase of $42,500 in fine revenue and $3,491 in Duke Energy refund revenue.

- **Motorized Equipment Replacement - LP** – a budget increase of $45,200 in insurance claims reimbursements.

- **Police Equipment Replacement** – a budget increase of $66,429 in Florida Department of Law Enforcement grant.

- **Pasco New Mains/Service Lines** – a budget increase of $40,455 in property owners share revenue**.**

- **ATMS Infrastructure Upgrades**– a budget increase of $361,600 from FDOT reimbursements and $139,073 transferred from closed special program 181-99857, Stimulus-Electronic Plan Submittal.

Significant budget **increases** that <u>have</u> been previously approved by the City Council are listed below:

	Project Budget Increase	**Council Approval**
➢ **Apron Relayment**	$350,000	04/30/26
➢ **Aviation Operation Center**	$2,499,765	04/30/26

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
				Financial Systems Upgrades	
1	94828		(200,000)	To record a budget transfer of $200,000.00 in administrative services fund revenue to project 94829, CIS Upgrades / Replacement.	(200,000)
				CIS Upgrades / Replacement	
2	94829		200,000	To record a budget transfer of $200,000.00 in administrative services fund revenue from project 94828, Financial Systems Upgrades.	200,000
				Greenprint Implementation - CLOSE PROJECT	
3	C2106	45,991	(142,461)	To record a budget increase of $45,990.65 recognizing $42,500.00 in fines, Forfeits & Penalties revenue and $3,490.65 in Duke Energy refund revenue, bringing the project budget in line with actual revenue received; and to transfer $142,460.90 to project M2613, Sustainability Reinvestment Fund, recognizing $42,500.00 in fines revenue, $89,960.90 in refund revenue, and $10,000.00 in General Fund revenue. This will close the project.	(96,470)
				Sustainability Reinvestment Fund - NEW PROJECT	
4	M2613		142,461	To establish the project and record a budget transfer of $142,460.90 from Project C2106, Greenprint Implementation, recognizing $42,500.00 in fines revenue, $89,960.90 in refund revenue, and $10,000.00 in General Fund revenue.	142,461
				Motorized Equipment Replacement-LP	
5	L1910	45,200		To record a budget increase of $45,200.00 in insurance claims reimbursements to bring the budget in line with actual revenue received.	45,200
				PD Equipment Facility - CLOSE PROJECT	
6	C2206		(750,000)	To record a transfer of $750,000.00 in penny revenues to new project C2603, Main PD Parking Expansion. This will close the project.	(750,000)
				Main PD Parking Expansion - NEW PROJECT	
7	C2603		750,000	To establish the project and recognize a transfer of $750,000.00 in penny revenues to transition the old Fire Station 45 lot and support buildings into a new parking lot for Clearwater Police Department with overflow area for additional parking.	750,000
				Police Equipment Replacement	
8	P1802	66,429		To record a budget increase of $66,429.40 in Florida Department of Law Enforcement (FDLE) grant revenue to bring the budget in line with actual revenue received.	66,429

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
9	C2702		413,000	**Fire Radio Replacement - NEW PROJECT** To establish the project and record a budget transfer of $413,000.00 in General Fund revenue from project M2507, Fire Equipment Replacement.	413,000
10	M2507	6,000	(413,000)	**Fire Equipment Replacement** To record a budget increase of $6,000.00 in surplus revenue for trade-in credit to bring the budget in line with actual revenue received; and a budget transfer of $413,000.00 in General Fund revenue to project C2702, Fire Radio Replacement.	(407,000)
11	96374	3,129		**Line Relocation-Pinellas Capital** To record a budget increase of $3,128.65 in property owners share revenue to bring the budget in line with actual revenues received.	3,129
12	96378	40,455		**Pasco New Mains/Service Lines** To record a budget increase of $40,455.24 in property owners share revenue to bring the budget in line with actual revenues received.	40,455
13	96212		-	**Sanitary Sewer Upgrades/Improvements** To record a budget transfer of $100,000.00 in sewer revenue from 96214, East Plant Upgrades/Improvements and to record a budget transfer of $100,000.00 in utility R&R revenue to 96214, East Plant Upgrades/ Improvements.	0
14	96213		(3,313,900)	**Marshall Street Upgrades/Improvements - CLOSE PROJECT** To record budget transfers of sewer revenue of $1,991,109.01 to M2604, Lift Station Point Repairs and Improvements, and $1,322,791.23 to M1905, Marshall Street Plant R&R. This project will be closed.	(3,313,900)
15	96214		(2,207,484)	**East Plant Upgrades/Improvements - CLOSE PROJECT** To record the following budget transfers of sewer revenue: 1) $936,726.74 to M2604, Lift Station Point Repairs and Improvements; 2) $100,000.00 to 96212,Sanitary Sewer Upgrades/Improvements, and 3) $268,325.66 to M1907, East Plant R & R. To record budget transfers in utility R&R revenue of $100,000.00 from 96212, Sanitary Sewer Upgrades/ Improvements; and transfers of $882,069.85 to M2604, Lift Station Point Repairs & Improvements, and $120,361.55 to M1907, East Plant R&R. This project will be closed.	(2,207,484)

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
16	96215		(6,122,016)	**North East Plant Upgrades/Improvements - CLOSE PROJECT** To record the following transfers of sewer revenue: 1) $985,457.95 to M2604, Lift Station Point Repairs and Improvements; and 2) $3,884,320.51 to M1906, North East Plant R&R. To record a budget only transfer of $1,252,237.89 of Safety Harbor reimbursement to M1906, North East Plant R&R. This project will be closed.	(6,122,016)
17	96217		(27,502)	**Pump Station R & R - CLOSE PROJECT** To record a budget transfer of $27,502.36 in utility R&R revenue to M2604, Lift Station Point Repairs and Improvements, to close the project.	(27,502)
18	96630		(655,471)	**Sanitary Sewer Extension** To record a budget transfer of $655,471.16 in sewer revenue to M2604, Lift Station Point Repairs & Improvements.	(655,471)
19	96634		(189,417)	**Sanitary Sewer Relocation** To record a budget transfer in the amount of $189,416.81 in utility R&R revenue to M2604, Lift Station Point Repairs and Improvements.	(189,417)
20	96654		(759,748)	**Facilities Upgrade & Improvement - CLOSE PROJECT** To record a budget transfer $759,748.48 in sewer revenue to M2604, Lift Station Point Repairs & Improvements. This project will be closed.	(759,748)
21	96664		(4,078,497)	**Water Pollution Control R&R - CLOSE PROJECT** To record a budget transfer of $30,000.00 of sewer revenue to M2608, Sewer Point Repair and Improvements, as approved by City Council on May 21, 2026. To record a transfer of $1,147,433.00 in sewer revenue to M2605, Waste Reclamation Facility Maintenance & Repair; and transfers in utility R&R revenue of $400,000.00 to M1905, Marshall Street Plant R&R, and $2,501,063.50 to M2605, Waste Reclamation Facility Maintenance & Repair. This project will be closed.	(4,078,497)
22	96665		(28,967,371)	**Sanitary Sewer R&R - CLOSE PROJECT** To record a budget transfer of $684,968.84 in sewer revenue to M2608, Sewer Point Repairs and Improvements, as approved by City Council on May 21, 2026. To record a transfer of $15,571,993.01 in sewer revenue to M2608, Sewer Point Repairs & Improvements; and a transfer of $12,710,408.68, in utility R&R revenue to M2608, Sewer Point Repair and Improvements, to close the project.	(28,967,371)

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
23	96686		(4,403,079)	**Pump Station Replacement - CLOSE PROJECT** To record a budget only transfer of $293,230.38 in FEMA reimbursement revenue, and transfers of $4,092,117.78 in sewer revenue and $17,731.22 in utility R&R revenue to M2604, Lift Station Point Repairs & Improvements. This project will be closed.	(4,403,079)
24	96721		(9,630,788)	**System R&R - Maintenance Water - CLOSE PROJECT** To record a budget transfer of $1,155,527.15 in water revenue to M2603, Waste Reclamation Facility Maintenance & Repair, as approved by City Council on May 21, 2026. To record transfers of water revenue of $600,000.00 to 96786, Devices & Equipment-Water System, and $6,538,243.56 to M2603, Waste Reclamation Facility Maintenance & Repair; and a transfer of $1,337,017.69 in utility R&R revenue to M2603, Waste Reclamation Facility Maintenance & Repair, to close the project.	(9,630,788)
25	96722		(1,688,885)	**Line Relocation - Maintenance - CLOSE PROJECT** To record a budget transfer of $279,406.83 in water revenue to M2603, Water, RCW & Well Repair & Improvements, as approved by City Council on May 21, 2026. To record a budget transfer of $597,093.17 in water revenue to M2603, Waste Reclamation Facility Maintenance & Repair, and a transfer of $812,384.77 in utility R&R revenue to M2603, Waste Reclamation Facility Maintenance & Repair. This project will be closed.	(1,688,885)
26	96742		(4,352,672)	**Line Relocation - Capitalized - CLOSE PROJECT** To record a budget transfer of $4,352,671.70 in water revenue to M2603, Water/RCW/Well Repair & Improvements, to close the project.	(4,352,672)
27	96783		(2,459,980)	**Water System Upgrades/Improvement - CLOSE PROJECT** To record budget transfers of $2,289,622.75 in water revenue and $170,357.74 in utility R&R revenue to M2603, Water/RCW/Well Improvements, in order to close the project.	(2,459,980)
28	96784		(3,576,695)	**Reclaimed Water Distribution System R & R - CLOSE PROJECT** To record a budget transfer of $2,552,371.40 in utility R&R revenue to M2603, Water/RCW/Well Improvements, as approved by City Council on May 21, 2026, and an additional transfer of $1,024,323.21 to the same project. This project will be closed.	(3,576,695)

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
29	96786		600,000	**Devices & Equipment - Water System** To record a budget transfer of $600,000.00 in water revenue from 96721, System R&R - Maintenance Water.	600,000
30	M1905		1,722,791	**Marshall Street Plant R&R** To record a budget transfer of $1,322,791.23 in water revenue from 96213, Marshall Street Upgrade/ Improvements and to record a budget transfer of $400,000.00 in utility R&R revenue from 96664, Water Pollution Control R&R.	1,722,791
31	M1906		5,136,558	**North East Plant R&R** To record a budget only transfer of $1,252,237.89 in Safety Harbor reimbursement revenue and a transfer of water revenue of $3,884,320.51 from 96215, North East Plant Upgrades/Improvements.	5,136,558
32	M1907		388,687	**East Plant R&R** To record budget transfers of $268,325.66 in water revenue and $120,361.55 in utility R&R revenue from 96214, East Plant Upgrades/Improvements.	388,687
33	M2603		29,109,020	**Water/RCW/Well Repair & Improvements** To record budget transfers in water revenue from the following projects: 1) $8,000,000.00 from M2606, Eliminate Surface Water Discharge; 2) $7,693,770.71 from 96721, System R& R - Maintenance - Water; 3) $876,500.00 from 96722, Line Relocation - Maintenance; 4) $4,352,671.70 from 96742, Line Relocation - Capitalized; and 5) $2,289,622.75 from 96783, Water System Upgrades/Improvements. To record budget transfers in utility R&R revenue of $1,337,017.69 from 96721, System R&R - Maintenance Water, $812,384.77 from 96722, Line Relocation-Maintenance, $170,357.74 from 96783, Water System Upgrades/Improvements, and $3,576,694.61 from 96784, Reclaimed Water Distribution System R&R.	29,109,020

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
34	M2604		10,830,582	**Lift Station Point Repairs & Improvements** To record a budget only transfer of $293,230.38 in FEMA reimbursement revenue from 96686, Pump Station Replacement. To record budget transfers in sewer revenue which from the following projects: 1) $1,991,109.01 from 96213, Marshall Street Upgrade/Improvements; 2) $936,726.74 from 96214, East Plant Upgrade/Improvements; 3) $985,457.95 from 96215, North East Plant Upgrades/Improvements; 4) $655,471.16 from 96630, Sanitary Sewer Extensions; 5) $759,748.48 from 96654, Facilities Upgrade & Improvement; and 6) $4,092,117.78 from 96686, Pump Station Replacement. To record budget transfers in utility R&R revenue of $882,069.85 from 96214, East Plant Upgrades/ Improvements, $189,416.81 from 96634, Sanitary Sewer Relocation, $27,502.36 from 96217, Pump Station R&R, and $17,731.22, from 96686, Pump Station Replacement.	10,830,582
35	M2605		4,648,497	**WRF Maintenance and Repair Program** To record budget transfers of $1,147,433.00 in sewer revenue and $2,501,063.50 in utility R&R revenue from project 96664, Water Pollution Control R&R. And to record a budget transfer of $1,000,000.00 in sewer revenue from M2606, Eliminate Surface Water Discharge.	4,648,497
36	M2606		(15,000,000)	**Eliminate Surface Water Discharge** To record budget transfers in water revenue of $6,000,000.00 to C2407, Nash Street, $8,000,000.00 to M2603, Waste Reclamation Facility Maintenance & Repair, and $1,000,000.00 to M2605, WRF Maintenance and Repair.	(15,000,000)
37	M2608		28,997,371	**Sewer Point Repair & Improvements - NEW PROJECT** To establish the project and to record budget transfers in sewer revenue of $30,000.00 from 96664, Water Pollution Control R&R, and $684,968.84 from 96665, Sanitary Sewer R&R, as approved by City Council May 21, 2026.; And to record budget transfers of $15,571,993.01 in sewer revenue and $12,710,408.68 in utility R&R revenue from 96665, Sanitary Sewer R&R.	28,997,371

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
38	M2609		18,795,389	**Stormwater System Improvements - NEW PROJECT** To establish the project and record a budget transfer totaling $18,795,388.72 in stormwater revenue, consisting of $6,486,756.60 from project ENST180001, Stormwater Pipe System Improvements, $2,432,676.63 from project ENST180002, Allen's Creek, $14,969.60 from project ENST180003, Stormwater System Expansion, $5,652,293.35 from project ENST180004, Stevenson Creek, $2,174,638.38 from project ENST180005, Coastal Basin and $2,034,054.16 from project ENST180006, Alligator Creek Watershed.	18,795,389
39	ENST180001		(6,486,757)	**Stormwater Pipe System Improvements -CLOSE PROJECT** To record a budget transfer of $6,486,756.60 in stormwater revenue to project M2609, Stormwater System Improvements. This will close the project.	(6,486,757)
40	ENST180002		(2,432,677)	**Allen's Creek - CLOSE PROJECT** To record a budget transfer of $2,432,676.63 in stormwater revenue to project M2609, Stormwater System Improvements. This will close the project.	(2,432,677)
41	ENST180003		(14,970)	**Stormwater System Expansion - CLOSE PROJECT** To record a budget transfer of $14,969.60 in stormwater revenue to project M2609, Stormwater System Improvements. This will close the project.	(14,970)
42	ENST180004		(5,652,293)	**Stevenson Creek - CLOSE PROJECT** To record a budget transfer of $5,652,293.35 in stormwater revenue to project M2609, Stormwater System Improvements. This will close the project.	(5,652,293)
43	ENST180005		(2,174,638)	**Coastal Basin - CLOSE PROJECT** To record a budget transfer of $2,174,638.38 in stormwater revenue to project M2609, Stormwater System Improvements. This will close the project.	(2,174,638)
44	ENST180006		(2,034,054)	**Alligator Creek Watershed - CLOSE PROJECT** To record a budget transfer of $2,034,054.16 in stormwater revenue to project M2609, Stormwater System Improvements. This will close the project.	(2,034,054)
45	C2214		(1,000,000)	**Public Works Complex** To record a budget transfer of $1,000,000.00 of water revenue to C2408, Osceola Ave Streetscape/Utility Replacement.	(1,000,000)

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
46	ENGF180006		(1,423,973)	**City-wide Docks and Seawalls - CLOSE PROJECT** To record a budget transfer of $1,423,972.60 in General Fund revenue to project M2610, Citywide Shorelines & Seawalls. This will close the project.	(1,423,973)
47	M2610		1,623,973	**Citywide Shorelines & Sewalls - NEW PROJECT** To establish the project and record a budget transfer totaling $1,623,973.60 in General Fund revenue, consisting of $1,423,972.60 from project ENGF180006, City-wide Docks & Seawalls and $200,000.00 from project C2501, City Shorelines.	1,623,973
48	C2407		6,000,000	**Nash Street** To record a budget transfer of $6,000,000.00 in water revenue from M2606, Eliminate Surface Water Discharge.	6,000,000
49	C2408		1,000,000	**Osceola Ave Streetscape/Utility Replacement** To record a budget transfer of $1,000,000 in water revenue from C2214, Public Works Complex.	1,000,000
50	ENRD240001	500,673		**ATMS Infrastructure Upgrades** To record a budget increase of $361,600.00 in reimbursement revenue from FDOT and to record a budget increase $139,073.37 transferred from closed special program 181-99857, Stimulus-Electronic Plan Submittal.	500,673
51	G2306	350,000		**Apron Relayment** To record a budget increase of $350,000.00 in airpark revenue, as approved by council on April 30, 2026.	350,000
52	G2307	2,499,765		**Aviation Operation Center** To record a budget increase of $400,000.00 from FDOT grant revenue and $2,099,765.00 in reimbursement revenue from FlyUSA, as approved by City Council on April 30, 2026; and to record a net zero amendment consisting of a $790,369.00 increase in FDOT revenue and a corresponding decrease in FlyUSA reimbursements to align revenue sources, as approved by City Council on May 7, 2026.	2,499,765
53	ENPK180001		(916,655.79)	**Parking Lot Resurfacing - CLOSE PROJECT** To record a budget transfer of $916,655.79 in parking revenue to project M2612, Parking Lot Improvements. This will close the project.	(916,656)
54	ENPK180002		(900,106.50)	**Parking Lot Improvements - CLOSE PROJECT** To record a budget transfer of $900,106.50 in parking revenue to project M2612, Parking Lot Improvements. This will close the project.	(900,107)

CAPITAL IMPROVEMENT PROGRAM
Mid-Year Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
55	M2612		1,816,762.29	**Parking Lot Improvements - NEW PROJECT** To establish the project and record a budget transfer totaling $1,816,762.29 in parking revenue, consisting of $916,655.79 from Project ENPK180001, Parking Lot Resurfacing and $900,106.50 from Project ENPK180002, Parking Lot Improvements.	1,816,762
56	C2501		(200,000)	**City Shorelines - CLOSE PROJECT** To record a budget transfer of $200,000.00 in General Fund revenue to project M2610, Citywide Shorelines & Seawalls. This will close the project.	(200,000)
57	M2206	250		**Parks & Beautification R&R** To record a budget increase of $250.00 in donation revenue to bring the budget in line with actual revenues received.	250
58	C2409	16,727		**South Basin Attenuator** To record a budget increase of $16,726.81 in FEMA reimbursements to bring the budget in line with actual revenue received.	16,727
	TOTAL	**3,574,619**	**(0.00)**		**3,574,619**

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
MID-YEAR: October 1, 2025 to March 31, 2026

						Actual Expenditures				
	Description	Budget 10/1/25	Amended Prev Qtr	Amdmts	Revised Budget	Project To Date	Open Encumbrance	Available Balance	Status	Amend Ref
	Other General Government									
94233	Motorized Equip-Cash	3,117,101	3,117,101	-	3,117,101	2,998,335	-	118,766		
94246	Fleet Management & Mapping	710,000	710,000	-	710,000	615,964	-	94,036		
94729	City-wide Connectivity	6,892,224	6,892,224	-	6,892,224	5,781,335	204,297	906,592		
94736	Geographic Information Sys	1,585,997	1,585,997	-	1,585,997	974,455	-	611,542		
94828	Financial Systems Upgrades	4,358,165	4,358,165	(200,000)	4,158,165	2,912,335	331,321	914,509		1
94829	CIS Upgrades / Replacement	1,632,376	1,632,376	200,000	1,832,376	1,485,873	50,333	296,170		2
94850	Backfile Conversion of Records	500,000	500,000	-	500,000	201,443	-	298,557		
94857	Accela Permit & Code Enforce	1,000,000	1,000,000	-	1,000,000	461,612	5,115	533,273		
94873	City-wide Camera System	974,000	974,000	-	974,000	532,132	26,714	415,153		
94874	City Enterprise Timekeep Sys	478,000	478,000	-	478,000	202,802	-	275,198		
94880	Granicus Agenda Mgt Sys	460,000	460,000	-	460,000	41,136	-	418,864		
94883	Business Proc Review & Improve	1,500,735	1,500,735	-	1,500,735	761,133	15,318	724,284		
C2004	Lift Stations - General Gov	2,400,000	2,400,000	-	2,400,000	184,797	-	2,215,203		
C2006	ADA Transition Plan	1,800,000	1,800,000	-	1,800,000	383,657	-	1,416,343		
C2007	Citywide Audio/Visual Solutions	640,053	640,053	-	640,053	132,922	188,493	318,638		
C2101	North Ward Preservation	291,705	291,705	-	291,705	293,932	-	(2,227)		
C2106	Greenprint Implementation	1,057,869	944,286	(96,470)	847,816	847,816	-	0		3
M2613	Sustainability Reinvestment Fund	-	-	142,461	142,461	-	-	142,461		4
C2305	Fuel Site Replacement	1,000,000	1,000,000	-	1,000,000	941,220	-	58,780		
C2503	North Ward Renovations	200,000	200,000	-	200,000	-	83,000	117,000		
C2602	Solar NGW Rec & Countryside Lib	-	1,099,500	-	1,099,500	681,661	411,854	5,986		
G2211	ARPA Fiber Upgrades	3,500,000	3,500,000	-	3,500,000	2,294,573	1,352,853	(147,426)		
G2214	ARPA Solar Panels	2,225,338	2,225,338	-	2,225,338	2,132,790	-	92,548		
ENGF220001	New City Hall	34,726,300	34,726,300	-	34,726,300	22,393,661	12,131,182	201,457		
ENGF230001	MSB Renovations	14,000,000	14,000,000	-	14,000,000	11,553,693	1,796,661	649,646		
ENGF240001	Harborview Site Foundation	535,000	535,000	-	535,000	-	-	535,000		
315-C2412	Enterprise Asset Management	1,000,000	1,000,000	-	1,000,000	-	-	1,000,000		
C2414	General Services Roof Replace	2,510,000	2,510,000	-	2,510,000	2,505,725	12,500	(8,225)		
C2508	Motorola Conversion	1,303,880	1,303,880	-	1,303,880	1,194,795	178,129	(69,044)		
GSBM180001	Air Cond Replace-City Wide	3,548,444	3,548,444	-	3,548,444	2,007,962	699,722	840,760		
GSBM180002	Flooring for Facilities	2,377,837	2,377,837	-	2,377,837	2,102,495	133,650	141,692		
GSBM180003	Roof Repair and Replacement	5,844,213	5,844,213	-	5,844,213	5,083,790	457,532	302,891		
GSBM180004	Painting of Facilities	1,567,923	1,567,923	-	1,567,923	933,592	79,989	554,342		
GSBM180005	Fencing of Facilities	193,170	193,170	-	193,170	134,123	22,880	36,166		
GSBM180006	Light Replacement & Repair	1,148,197	1,148,197	-	1,148,197	891,168	-	257,029		
GSBM180007	Elevator Refurbish/Modern	1,110,576	1,110,576	-	1,110,576	69,918	8,400	1,032,258		
GSBM180008	Building Systems	3,468,377	3,468,377	-	3,468,377	1,643,016	162,858	1,662,503		
GSBM180009	New A/C Chiller System	6,300,000	6,300,000	-	6,300,000	3,091,081	19,235	3,189,684		
GSBM180010	General Services R&R	950,000	950,000	-	950,000	641,603	-	308,397		
GSBM180011	Generator Maintenance	1,340,000	1,340,000	-	1,340,000	163,325	-	1,176,675		
GSBM180012	General Fac Bldg Major Reno	6,285,242	6,285,242	-	6,285,242	3,417,115	52,255	2,815,872		
GSFL180001	Fleet Facility R&R	1,069,520	1,069,520	-	1,069,520	826,820	64,320	178,380		
L1907/M191	IT Disaster Recovery	1,256,572	1,256,572	-	1,256,572	439,031	17,643	799,898		
L1908/M191	Network Infra & Server R&R	4,686,815	4,686,815	-	4,686,815	4,274,752	40,941	371,122		
L1910	Motorized Equip Replace-LP	69,544,261	69,544,261	45,200	69,589,461	47,865,556	4,768,589	16,955,316		5
L1911	Garage Off Cycle Replacements	653,800	653,800	-	653,800	604,158	93,400	(43,758)		
L2001/M201	P25 Radio Equipment & Infrast	4,607,104	4,607,104	-	4,607,104	3,289,320	-	1,317,785		
L2301	Motorized Equip Purchases-LP	11,732,735	11,732,735	-	11,732,735	6,415,638	346,035	4,971,062		
M2201	Studio/Production Equip	141,344	141,344	-	141,344	-	-	141,344		
M2211	Neighborhood Reinvest Fund	200,000	200,000	-	200,000	20,000	-	180,000		
	Sub-Total	**218,424,871**	**219,410,789**	**91,191**	**219,501,979**	**146,424,260**	**23,755,218**	**49,322,501**		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
MID-YEAR: October 1, 2025 to March 31, 2026

						Actual Expenditures				
		Budget	Amended		Revised	Project	Open	Available		Amend
	Description	10/1/25	Prev Qtr	Amdmts	Budget	To Date	Encumbrance	Balance	Status	Ref
	Police Protection									
94238	Police Vehicles	3,370,290	3,370,290	-	3,370,290	3,124,331	-	245,959		
C2201	Police CAD Replacement	1,136,153	1,382,474	-	1,382,474	1,272,039	-	110,434		
C2206	PD Equipment Facility	750,000	750,000	(750,000)	-	-	-	-	C	6
C2601	PD K9 Facility	1,000,000	1,000,000	-	1,000,000	-	-	1,000,000		
C2603	Main PD Parking Expansion	-	-	750,000	750,000	-	-	750,000		7
M2501	PD Police Training Range R&R	150,000	150,000	-	150,000	-	-	150,000		
P1802	Police Equipment Replacement	1,619,325	1,627,575	66,429	1,694,005	1,150,207	1,700	542,098		8
P1902	Police Information Systems	585,000	585,000	-	585,000	426,147	158,000	853		
PD00180001	Police District 3 Station	13,050,000	13,050,000	-	13,050,000	12,985,762	5,000	59,238		
	Sub-Total	**21,660,769**	**21,915,339**	**66,429**	**21,981,769**	**18,958,486**	**164,700**	**2,858,583**		
	Fire Protection and Rescue Services									
91218	Fire Engine Replacement	6,383,272	6,383,272	-	6,383,272	4,979,388	4,625,443	(3,221,559)		
C2207	FD Equipment Facility	750,000	750,000	-	750,000	53,259	-	696,741		
C2410	Fire Squad Replacement	-	-	-	-	-	1,714,452	(1,714,452)		
C2507	Fire Boat Replacement	490,000	490,000	-	490,000	-	480,969	9,031		
C2509	FD Aerial Tiller Replacement	-	-	-	-	-	4,402,745	(4,402,745)		
C2702	Fire Radio Replacement	-	-	413,000	413,000	-	-	413,000		9
FD00190001	Fire Station 46 - Beach	9,958,525	9,958,525	-	9,958,525	9,889,939	-	68,586		
FD00190002	Fire Station 47 Replacement	10,383,525	10,383,525	-	10,383,525	10,274,953	75,247	33,325		
M2005	Fire Training Tower	500,286	500,286	-	500,286	418,631	-	81,655		
M2506	Fire Station Alerting System	240,000	240,000	-	240,000	-	108,940	131,060		
M2507	Fire Equipment Replacement	1,380,056	1,380,056	(407,000)	973,056	364,648	-	608,408		10
91236	Rescue Vehicle	1,175,506	1,175,506	-	1,175,506	865,504	729,234	(419,232)		
91257	AED Program	414,030	414,030	-	414,030	279,236	-	134,794		
L2601	Replace & Upgrade Airpacks	2,200,000	2,200,000	-	2,200,000	-	2,122,203	77,797		
ENGF190002	Beach Guard Tower	475,239	475,239		475,239	373,069	-	102,170		
ENGF200002	Beach Guard Admin Building	330,000	330,000	-	330,000	108,901	-	221,099		
	Sub-Total	**34,680,439**	**34,680,439**	**6,000**	**34,686,439**	**27,607,527**	**14,259,234**	**(7,180,322)**		
	Gas Utility Services									
96358	Environmental Remediation	2,134,794	2,134,794	-	2,134,794	2,010,260	26,402	98,132		
96365	Line Relocation-Pinellas Maint	911,569	926,463	-	926,463	610,005	-	316,458		
96367	Gas Meter Change Out-Pinellas	5,463,000	5,463,000	-	5,463,000	5,085,454	-	377,546		
96374	Line Relocation-Pinellas Capital	4,233,500	4,233,500	3,129	4,236,629	3,107,547	-	1,129,081		11
96376	Line Relocation - Pasco Maint	483,356	530,557	-	530,557	184,556	-	346,001		
96377	Pinellas New Mains/Serv Lines	56,522,082	56,660,323	-	56,660,323	45,391,396	1,003,191	10,265,736		
96378	Pasco New Mains/Serv Lines	37,070,305	37,070,305	40,455	37,110,760	29,435,898	88,200	7,586,662		12
96379	Pasco Gas Meter Change Out	2,192,821	2,192,821	-	2,192,821	1,370,547	-	822,274		
96381	Line Reloc-Pasco-Capitalized	2,747,300	2,747,300	-	2,747,300	1,305,167	-	1,442,133		
96384	Gas System - Pinellas Building	28,857,855	28,857,855	-	28,857,855	28,161,882	108,138	587,835		
96385	Gas Main Extensions	1,807,845	1,807,845	-	1,807,845	1,732,838	-	75,007		
96386	Expanded Energy Conservation	18,223,589	18,223,589	-	18,223,589	13,511,959	-	4,711,630		
96387	Natural Gas Vehicle	7,584,584	7,584,584	-	7,584,584	6,675,002	-	909,582		
96389	Future IMS Software & Hardware	1,550,000	1,550,000	-	1,550,000	361,793	-	1,188,207		
96391	Gas System Pasco Building	1,200,000	1,200,000	-	1,200,000	3,892	-	1,196,108		
C2301	Pasco Gate Station	1,500,000	1,500,000	-	1,500,000	10,872	-	1,489,128		
323-C2412	Enterprise Asset Management	2,385,732	2,385,732	-	2,385,732	-	-	2,385,732		
M1904	Pinellas Building Equip R&R	2,100,000	2,100,000	-	2,100,000	-	-	2,100,000		
M2402	Gas - Capital Equipment	1,050,000	1,050,000	-	1,050,000	766,091	73,791	210,118		
	Sub-Total	**178,018,331**	**178,218,667**	**43,584**	**178,262,251**	**139,725,160**	**1,299,722**	**37,237,370**		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
MID-YEAR: October 1, 2025 to March 31, 2026

						Actual Expenditures				
		Budget	Amended		Revised	Project	Open	Available		Amend
	Description	10/1/25	Prev Qtr	Amdmts	Budget	To Date	Encumbrance	Balance	Status	Ref
	Solid Waste Control Services									
C2005	Underground Refuse Program	1,930,862	1,930,862	-	1,930,862	1,312,949	144,758	473,155		
C2302	Rebuild SW Adm Comp	14,980,526	14,620,371	-	14,620,371	19,143	-	14,601,228		
C2411	Solid Waste Truck Wash Facility	6,536,797	6,536,797	-	6,536,797	266,184	256,267	6,014,346		
C2603	Routeware Implementation	-	400,000	-	400,000	199,577	170,896	29,527		
M2301	SW Facility R&R	1,330,000	1,330,000	-	1,330,000	883,452	29,120	417,428		
SRTS180001	SW Transfer Station Rebuild	19,113,333	19,073,488	-	19,073,488	19,073,488	-	-	C	
	Sub-Total	**43,891,517**	**43,891,517**	**-**	**43,891,517**	**21,754,792**	**601,041**	**21,535,684**		
	Water-Sewer Combination Services									
96212	Sanitary Sewer Upgrades/Impr	20,878,170	22,228,170	-	22,228,170	9,997,436	10,988,648	1,242,086		13
96213	Marshall Street Upgrades/Impr	20,535,187	18,185,187	(3,313,900)	14,871,286	14,871,286	-	-	C	14
96214	East Plant Upgrades/Improve	8,850,000	6,350,000	(2,207,484)	4,142,516	4,142,516		-	C	15
96215	N.E. Plant Upgrades/Improve	32,024,945	29,674,945	(6,122,016)	23,552,928	23,552,928		0	C	16
96216	Laboratory Upgrade/Improve	255,079	255,079	-	255,079	69,670	-	185,410		
96217	Pump Station R&R	2,350,192	1,350,192	(27,502)	1,322,690	1,322,690		0	C	17
96523	Pub Utilities Adm Bldg R&R	556,703	436,694	-	436,694	436,694	-	-	C	
96630	Sanitary Sewer Extension	14,394,688	17,011,228	(655,471)	16,355,757	12,615,157	-	3,740,600		18
96634	Sanitary Sewer Relocation	4,733,640	4,233,640	(189,417)	4,044,223	3,708,338	66,181	269,705		19
96645	Laboratory Upgrade & R&R	1,146,761	1,126,761	-	1,126,761	1,126,761	-	-	C	
96654	Facilities Upgrade & Improve	23,488,416	11,482,417	(759,748)	10,722,668	10,722,668	-	0	C	20
96664	Water Pollution Control R&R	38,370,314	26,870,314	(4,078,497)	22,791,817	22,791,817	-	0	C	21
96665	Sanitary Sewer R&R	102,319,127	130,139,127	(28,967,371)	101,171,756	101,171,756		-	C	22
96686	Pump Station Replacement	25,578,322	21,899,994	(4,403,079)	17,496,915	17,496,915		0	C	23
96721	System R & R - Maintenance	32,928,793	32,928,793	(9,630,788)	23,298,004	23,298,004		-	C	24
96722	Line Relocation - Maintenance	5,456,588	5,456,588	(1,688,885)	3,767,703	3,767,703		0	C	25
96739	Reclaimed Water Dist Sys	55,039,107	55,039,107	-	55,039,107	52,625,315	1,685,079	728,713		
96742	Line Relocation-Capitalized	19,413,095	19,413,095	(4,352,672)	15,060,423	15,060,423		0	C	26
96744	System Expansion	4,751,843	4,751,843	-	4,751,843	3,985,002	-	766,841		
96764	RO Plant Exp Res #1	15,727,067	15,727,067	-	15,727,067	13,405,273	347,493	1,974,301		
96767	RO Plant at Res #2	45,472,249	45,472,249	-	45,472,249	42,448,440	248,270	2,775,539		
96773	Groundwater Replenish Fac	5,929,570	5,929,570	-	5,929,570	5,917,653	-	11,917		
96782	RO Plant @WTP #3	3,737,644	3,737,644	-	3,737,644	1,827,536	-	1,910,108		
96783	Water Sys Upgrades/Improve	9,223,925	7,723,925	(2,459,980)	5,263,944	5,263,944	-	-	C	27
96784	Reclaim Water Distrib Sys R&R	8,517,050	7,681,249	(3,576,695)	4,104,555	4,104,555		-	C	28
96785	Feasibility Studies/Evalu - Wtr	5,501,010	2,450,805	-	2,450,805	2,450,805	-	-	C	
96786	Devices/Equipment - Water	600,000	-	600,000	600,000	600,000	-	-	C	29
321-C2412	Enterprise Asset Management	1,987,209	1,987,209	-	1,987,209	1,230,299	-	756,910		
G2206	Portable Generators	771,000	771,000	-	771,000	212,380	-	558,620		
M1905	Marshall Street Plant R&R	1,669,668	2,460,000	1,722,791	4,182,791	1,483,662	183,658	2,515,471		30
M1906	Northeast Plant R&R	7,187,060	7,537,060	5,136,558	12,673,618	1,373,645	8,998,996	2,300,977		31
M1907	East Plant R&R	4,082,637	4,082,637	388,687	4,471,324	3,510,887	1,097,776	(137,338)		32
M1908	RO Plant Exp Res #1 R&R	2,150,000	2,150,000	-	2,150,000	352,571	951,287	846,142		
M1909	RO Plant at Res #2 R&R	2,700,000	1,200,000	-	1,200,000	431,405	30,784	737,811		
M1910	Water Treatment Plant #3 R&R	898,851	898,851	-	898,851	152,278	-	746,573		
M2103	Utilities Bldg & Maint	2,714,350	2,114,350	-	2,114,350	883,498	19,087	1,211,765		
M2603	Water RCW &Well Repair & Imprv.	-	9,170,214	29,109,020	38,279,234	-	38,112,913	166,321		33
M2604	Lift Station Point Repairs & Imprv.	-	5,000,000	10,830,582	15,830,582	-	12,006,413	3,824,169		34
M2605	WRF Maintenance & Repair Program	-	11,100,000	4,648,497	15,748,497	-	804,535	14,943,962		35
M2606	Eliminate Surface Water Discharge	-	19,000,000	(15,000,000)	4,000,000	-	-	4,000,000		36
M2608	Sewer Point Repair & Improvements	-	-	28,997,371	28,997,371	-	1,679,082	27,318,288		37
	Sub-Total	**531,940,259**	**565,027,003**	**(6,000,000)**	**559,027,003**	**408,411,910**	**77,220,203**	**73,394,890**		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
MID-YEAR: October 1, 2025 to March 31, 2026

	Description	Budget 10/1/25	Amended Prev Qtr	Amdmts	Revised Budget	Actual Expenditures Project To Date	Open Encumbrance	Available Balance	Status	Amend Ref
	Flood Protection/SW Management									
C1908	Stormwater Vehicles & Equip	8,564,092	8,564,092	-	8,564,092	8,564,092	-	-	**C**	
319-C2412	Enterprise Asset Management	800,000	800,000	-	800,000	-	-	800,000		
M2609	Stormwater System Improvements	-	-	18,795,389	18,795,389	-	-	18,795,389		38
ENST180001	Stormwater Pipe System Improve	27,123,916	27,123,916	(6,486,757)	20,637,159	11,708,606	8,928,553	0	**C**	39
ENST180002	Allen's Creek	5,294,982	5,294,982	(2,432,677)	2,862,305	2,858,045	4,260	-	**C**	40
ENST180003	Stormwater System Expansion	754,932	804,932	(14,970)	789,962	789,962	-	-	**C**	41
ENST180004	Stevenson Creek	6,286,276	6,286,276	(5,652,293)	633,983	629,723	4,260	-	**C**	42
ENST180005	Coastal Basin	5,297,586	5,297,586	(2,174,638)	3,122,948	3,021,203	101,745	0	**C**	43
ENST180006	Alligator Creek Watershed	2,971,197	2,971,197	(2,034,054)	937,143	891,857	45,287	0	**C**	44
ENST180010	Lower Spring Branch Improve	6,109,000	6,059,000	-	6,059,000	555,520	204,648	5,298,833		
ENST240001	North Beach Pump Station	12,851,080	12,851,080	-	12,851,080	448,088	907,319	11,495,673		
	Sub-Total	**76,053,061**	**76,053,061**	**(0)**	**76,053,061**	**29,467,095**	**10,196,072**	**36,389,895**		
	Other Physical Environment									
93422	Dredging of City Waterways	1,646,204	1,646,204	-	1,646,204	483,487	-	1,162,717		
C2214	Public Works Complex	15,366,468	12,366,468	(1,000,000)	11,366,468	-	-	11,366,468		45
ENGF180006	City-wide Docks and Seawall	4,286,739	4,286,739	(1,423,973)	2,862,767	2,314,490	548,277	0	**C**	46
ENGF180011	Environment Assmt & Clean	1,349,664	1,349,664	-	1,349,664	181,010	1,297	1,167,357		
ENGF180014	Seminole Boat Launch Improve	6,752,000	6,752,000	-	6,752,000	5,029,119	45,224	1,677,657		
M2002	Environ Prk Remediate & Protect	1,350,000	1,350,000	-	1,350,000	469,169	6,500	874,331		
M2006	Right of Way Tree Mgt Prog	1,700,000	1,700,000	-	1,700,000	876,496	-	823,504		
M2210	CW Municipal Cemetery Reno	770,000	770,000	-	770,000	355,143	209,020	205,837		
M2610	Citywide Shorelines & Seawalls	-	-	1,623,973	1,623,973	-	-	1,623,973		47
	Sub-Total	**33,221,075**	**30,221,075**	**(800,000)**	**29,421,075**	**9,708,915**	**810,318**	**18,901,843**		
	Road and Street Facilities									
C2102	Fort Harrison Reconstruction	27,740,926	27,740,926	-	27,740,926	3,472,713	5,133,423	19,134,790		
C2407	Nash Street	14,414,016	8,414,016	6,000,000	14,414,016	155,341	129,234	14,129,440		48
C2408	Osceola Streetscape/Util Rplace	14,211,172	13,211,172	1,000,000	14,211,172	1,550,608	471,735	12,188,829		49
C2506	Drew Street	3,000,000	3,000,000	-	3,000,000	3,000,000	-	-	**C**	
ENRD180002	Bridge Maintenance & Improve	13,486,747	13,486,747	-	13,486,747	4,780,633	2,000	8,704,114		
ENRD180004	Streets and Sidewalks	40,993,994	40,993,994	-	40,993,994	28,398,969	1,950,327	10,644,699		
ENRD180005	City-Wide Intersection Improve	4,222,907	4,222,907		4,222,907	1,560,365	2,523	2,660,018		
ENRD180006	Traffic Signals	3,320,280	3,320,280		3,320,280	1,651,355	194,434	1,474,491		
ENRD180007	Traffic Safety Infrastructure	2,769,119	2,769,119		2,769,119	1,395,207	107,711	1,266,201		
ENRD240001	ATMS Infrastructure Upgrades	600,000	600,000	500,673	1,100,673	477,127	1,846	621,700		50
ENRD250001	Quiet Zone Compliance	1,500,000	1,500,000	-	1,500,000	-	-	1,500,000		
	Sub-Total	**126,259,161**	**119,259,161**	**7,500,673**	**126,759,834**	**46,442,320**	**7,993,233**	**72,324,282**		
	Airports									
94817	Airpark Maint & Repair	533,445	533,445		533,445	442,801	-	90,644		
G1901	Replace Hangar C	1,305,000	1,305,000	-	1,305,000	1,264,714	-	40,286		
G2108	Security System Upgrade	228,000	228,000	-	228,000	135,286	-	92,714		
G2306	Apron Relayment	2,472,235	2,472,235	350,000	2,822,235	219,054	97,260	2,505,921		51
G2307	Aviation Operation Center	7,550,000	8,650,000	2,499,765	11,149,765	408,741	225,232	10,515,791		52
G2401	Airpark Hangars - New	4,779,300	4,779,300	-	4,779,300	3,403	63,666	4,712,231		
G2409	Airpark Property Survey	100,000	100,000	-	100,000	97,810	-	2,190		
G2508	Airpark Beacon	110,000	110,000	-	110,000	46,483	49,449	14,069		
G2509	Airpark Emergency Generator	500,000	500,000	-	500,000	55,500	4,500	440,000		
G2601	Airpark Apron Construction	400,000	400,000	-	400,000	-	-	400,000		
G2602	Master Plan & ALP Update	10,000	10,000	-	10,000	-	-	10,000		
G2603	Repaint Run & Taxiway Markings	40,000	40,000	-	40,000	-	-	40,000		
G2605	Renovation of Aircraft Hangars	52,500	52,500	-	52,500	-	-	52,500		
	Sub-Total	**18,080,480**	**19,180,480**	**2,849,765**	**22,030,245**	**2,673,792**	**440,107**	**18,916,346**		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
MID-YEAR: October 1, 2025 to March 31, 2026

						Actual Expenditures				
		Budget	Amended		Revised	Project	Open	Available		Amend
	Description	10/1/25	Prev Qtr	Amdmts	Budget	To Date	Encumbrance	Balance	Status	Ref
	Parking Facilities									
335-C2412	Enterprise Asset Management	200,000	200,000	-	200,000	-	-	200,000		
C2502	Gotham Development Agrmnt	22,000,000	22,000,000	-	22,000,000	18,741,936	-	3,258,064		
ENPK180001	Parking Lot Resurfacing	1,058,476	1,058,476	(916,656)	141,821	141,821	-	0	**C**	53
ENPK180002	Parking Lot Improvements	1,768,802	1,768,802	(900,107)	868,696	868,696	-	-	**C**	54
ENPK180003	Parking Facilities	5,655,348	5,655,348	-	5,655,348	2,982,660	15,300	2,657,388		
ENPK230001	Downtown Parking Garage	25,700,000	25,700,000	-	25,700,000	4,522,644	17,166,722	4,010,634		
ENPK250001	Beach Marina Parking Garage	3,000,000	3,000,000	-	3,000,000	-	-	3,000,000		
M2102	Seminole Boat Launch Maint	841,433	841,433	-	841,433	45,180	-	796,254		
M2612	Parking Lot Improvements	-	-	1,816,762	1,816,762	-	-	1,816,762		55
	Sub-Total	**60,224,060**	**60,224,060**	**-**	**60,224,060**	**27,302,937**	**17,182,022**	**15,739,101**		
	Other Transportation									
93415	Waterway Maintenance	1,450,000	1,450,000	-	1,450,000	1,013,892	4,900	431,208		
G2410	Water Transprtn Ferry Grant	1,000,000	1,000,000	-	1,000,000	955,924	-	44,076		
92842	City Wayfinding Project	2,050,000	2,050,000	-	2,050,000	1,736,333	-	313,667		
C2501	City Shorelines	200,000	200,000	(200,000)	-	-	-	-	**C**	56
ENGF180002	Downtown Intermodal	54,515	54,515	-	54,515	8,437	-	46,078		
ENGF180003	Miscellaneous Engineering	754,146	754,146	-	754,146	436,854	36,118	281,174		
ENGF180004	Survey Equipment Replace	125,288	125,288	-	125,288	59,764	-	65,524		
ENGF180013	Imagine Clearwater	84,661,322	84,661,322	-	84,661,322	84,772,078	37,965	(148,720)		
	Sub-Total	**90,295,271**	**90,295,271**	**(200,000)**	**90,095,271**	**88,983,282**	**78,983**	**1,033,006**		
	Libraries									
93534	Library FF&E Repair & Replace	780,299	780,299	-	780,299	470,599	21,315	288,385		
94861	Library Technology	1,675,000	1,675,000	-	1,675,000	1,384,190	-	290,810		
C2211	Main Library Renovation	775,000	775,000	-	775,000	64,700	-	710,300		
	Sub-Total	**3,230,299**	**3,230,299**	**-**	**3,230,299**	**1,919,489**	**21,315**	**1,289,495**		
	Culture & Recreation									
93133	Park Land Acquisition	4,344,351	4,344,351	-	4,344,351	4,324,332	-	20,018		
93272	Bicycle Paths-Bridges	6,870,232	6,870,232	-	6,870,232	6,015,518	2,185	852,529		
93602	Sp Events Equip Rep & Rplcmnt	485,000	485,000	-	485,000	483,169	-	1,831		
93618	Misc Park & Rec Contract	1,315,000	1,315,000	-	1,315,000	1,131,457	40,539	143,004		
C1904	Ruth Eckerd Hall	8,500,000	8,500,000	-	8,500,000	7,000,000	-	1,500,000		
C2002	Ed Wright/Norton Park Reno	855,272	855,272	-	855,272	-	-	855,272		
C2202	Long Center Major Reno	17,500,000	17,500,000	-	17,500,000	12,070,618	4,058,213	1,371,170		
C2209	Neighborhood Park Reno	700,000	700,000	-	700,000	-	-	700,000		
C2403	McKay Playfield Improve	1,950,930	1,950,930	-	1,950,930	1,851,894	-	99,036		
C2404	Edgewater Drive Park Impv	1,050,000	1,050,000	-	1,050,000	101,898	14,250	933,852		
C2405	Moccasin Lake Nature Park	100,000	100,000	-	100,000	-	-	100,000		
C2406	Pour-in-place Playgrnd Safe Prg	600,000	600,000	-	600,000	374,783	65,257	159,960		
C2512	Landscape Reno and Repairs	800,000	800,000	-	800,000	101,969	-	698,031		
G2218	ARPA State Street Park Impv	1,549,662	1,549,662	-	1,549,662	1,464,202	68,065	17,395		
G2507	Missouri Ave Medians	550,000	550,000	-	550,000	-	-	550,000		
M2206	Parks & Beautification R&R	6,987,875	6,988,875	250	6,989,125	5,259,417	322,118	1,407,591		57
M2401	Amphitheater Repair & Impv	2,418,000	2,418,000	-	2,418,000	104,583	-	2,313,417		
M2502	Coachman Park Improvements	800,000	800,000	-	800,000	40,500	23,132	736,368		
ENGF180007	Phillip Jones Park Renovations	1,078,726	1,078,726	-	1,078,726	935,411	82,733	60,582		
A2501	Arts and Cultural Affairs Fund	632,354	1,038,054	-	1,038,054	88,485	129,350	820,219		
93410	Clwr Harbor Marina Maint R&R	674,626	674,626	-	674,626	526,808	-	147,818		
93420	Fuel System R & R	382,752	382,752	-	382,752	208,608	46,329	127,815		
C1905	Beach Marina Upgrade	48,135,201	48,135,201	-	48,135,201	31,757,620	16,602,109	(224,528)		
C1906	Clw Harbor Marina Repl & Up	4,095,695	4,095,695	-	4,095,695	2,594,994	153,812	1,346,889		
C2001	Athletic Flds & Fac Reno/Imprv	10,550,000	10,550,000	-	10,550,000	-	-	10,550,000		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
MID-YEAR: October 1, 2025 to March 31, 2026

						Actual Expenditures				
	Description	Budget 10/1/25	Amended Prev Qtr	Amdmts	Revised Budget	Project To Date	Open Encumbrance	Available Balance	Status	Amend Ref
	Culture & Recreation (continued)									
C2402	Frank Tack Improvements	750,000	750,000	-	750,000	-	-	750,000		
C2409	South Basin Attenuator	450,148	536,665	16,727	553,392	267,929	54,177	231,286		58
C2504	Countryside Pickleball	1,250,000	1,250,000	-	1,250,000	6,129	42,871	1,201,000		
C2505	Sports Lighting Retrofit	540,000	540,000	-	540,000	-	-	540,000		
C2510	E.C. Moore Renovations	1,160,000	1,900,000	-	1,900,000	282,930	1,147,219	469,851		
M1902	Marine Fac Maint Dock R&R	824,527	824,527	-	824,527	691,971	-	132,555		
M2204	Carpenter & BayCare R&R	9,481,513	9,481,513	-	9,481,513	4,294,184	315,257	4,872,072		
M2205	Recreation Center R&R	3,748,601	3,748,601	-	3,748,601	1,691,189	1,574,024	483,389		
M2207	Athletic Field R&R	4,477,568	3,737,568	-	3,737,568	1,919,994	-	1,817,573		
M2208	Beach Walk/Pier 60 Park R&R	4,051,312	4,051,312	-	4,051,312	1,852,706	67,409	2,131,196		
M2504	Sailing Center R&R	650,000	650,000	-	650,000	192	-	649,808		
M2505	Pier 60 R&R	5,047,858	5,047,858	-	5,047,858	-	-	5,047,858		
	Sub-Total	**155,357,201**	**155,850,419**	**16,977**	**155,867,396**	**87,443,489**	**24,809,049**	**43,614,859**		
	TOTAL ALL PROJECTS	**1,591,336,795**	**1,617,457,581**	**3,574,619**	**1,621,032,200**	**1,056,823,452**	**178,831,215**	**385,377,533**		

Special Program Fund
First Quarter Amendments
FY 2025/26

Amdmt Number	Program Number	Increase/ (Decrease) Amount	Intrafund Transfer	Amount Description	Net Budget Amendment
Public Safety Programs					
				Foreclosure Registry - Nuisance Abatement	
1	98609	5,000		To record a budget increase of $5,000.00, which represents foreclosure registry fees collected to date, to bring the budget in line with actual receipts.	5,000
				Police Extra Duty	
2	99215	343,696		To record a budget increase of $343,696.29 in police service revenue to bring the budget in line with actual receipts.	343,696
				Police Education Fund	
3	99317	7,004		To record a budget increase of $6,003.92 in police education fine revenue and $1,000.00 in reimbursement revenue, which will bring the budget in line with actual receipts.	7,004
				Investigative Recovery Costs	
4	99329	25,676		To record a budget increase of $25,676.35 in fines, forfeitures, and penalties revenue to bring the budget in line with actual receipts.	25,676
				Florida Contraband Forfeiture Fund	
5	99330	5,850		To record a budget increase of $5,850.00 in fines, forfeitures, and penalties revenue to bring the budget in line with actual receipts.	5,850
				Vehicle Replacement Fund	
6	99350	38,481		To record a budget increase of $38,481.25 transferred from 99215, Police Extra Duty, representing revenue collected for vehicle usage on extra duty jobs.	38,481
				Federal Forfeiture Sharing	
7	99387	8,580		To record an increase of $8,580.00 in governmental revenues from the US Department of Justice to bring the budget in line with actual receipts.	8,580
				Hurricane Idalia	
8	D2302	63,123		To record a budget increase of $63,122.64 in FEMA reimbursement revenue from Hurricane Idalia to bring the budget in line with actual receipts.	63,123

Special Program Fund
First Quarter Amendments
FY 2025/26

Amdmt Number	Program Number	Increase/ (Decrease) Amount	Intrafund Transfer	Amount Description	Net Budget Amendment
Public Safety Programs (continued)					
9	D2401	50,941		**Hurricane Debby** To record an increase of $50,940.75 in FEMA reimbursement revenue from Hurricane Debby to bring the budget in line with actual receipts.	50,941
10	D2402	591,701		**Hurricane Helene** To record an increase of $591,700.94 in FEMA reimbursement revenue from Hurricane Helene to bring the budget in line with actual receipts.	591,701
11	D2501	68,079		**Hurricane Milton** To record an increase of $68,078.85 in FEMA reimbursement revenue from Hurricane Milton to bring the budget in line with actual receipts.	68,079
Public Safety Program Totals:		**1,208,131**	**-**		**1,208,131**
Physical Environment Programs					
12	99970	16,608		**Tree Replacement Program** To record a budget increase of $16,608.00 in fines, forfeiture, and penalties revenue to bring the budget in line with actual receipts.	16,608
Physical Environment Program Totals:		**16,608**	**-**		**16,608**
Economic Environment Programs					
13	G2301		(2,268)	**Public Facilities 2023 - CLOSE PROGRAM** To record a budget transfer of $2,267.58 in Community Development Block Grant (CDBG) revenues to G2610, Public Facilities 2026.	(2,268)
14	G2402		(4,218)	**Public Facilities 2024 - CLOSE PROGRAM** To record a budget transfer of $4,218.16 in Community Development Block Grant (CDBG) revenues to G2610, Public Facilities 2026.	(4,218)
15	G2503		(1,577)	**Program Administration 2025 - CLOSE PROGRAM** To record a budget transfer of $1,576.50 in Community Development Block Grant (CDBG) revenues to G2610, Public Facilities 2026.	(1,577)

Special Program Fund
First Quarter Amendments
FY 2025/26

Amdmt Number	Program Number	Increase/ (Decrease) Amount	Intrafund Transfer	Amount Description	Net Budget Amendment
Economic Development Programs (continued)					
16	G2610		8,062	**Public Facilities 2026 - NEW PROGRAM** To record the following budget transfers of Community Development Block Grant (CDBG) revenues: 1) $2,267.58 from G2301, Public Facilities 2023; 2) $4,218.16 from G2402, Public Facilities 2024; and 3) $1,576.50 from G2503, Program Administration 2025.	8,062
Economic Environment Program					
	Totals:	**-**	**-**		**-**
Culture and Recreation Programs					
17	PRSE260001	22,935		**FY26 Special Events** To record a budget increase of $22,934.79 for special event sales revenues from the Sea Blues Festival.	22,935
Culture and Recreation Program					
	Total:	**22,935**	**-**		**22,935**
	Total Budget Increase/(Decrease):	**1,247,674**	**-**		**1,247,674**
Intrafund/Interfund Transfers					
99857			139,073	**Stimulus Electronic Plan Submittal - CLOSE PROGRAM** To record a transfer of $139,073.37, representing the available balance from General Fund revenues, to capital project ENRD240001, ATMS Infrastructure Upgrades.	
99215			38,481	**Police Extra Duty** To record a transfer of $38,481.25 to 99350, Vehicle Replacement, representing revenue collected for vehicle usage on extra duty jobs.	
	Total Interfund Transfers:		**457,149**		

SPECIAL PROGRAM STATUS SUMMARY
MID YEAR REVIEW: October 1, 2025 to March 31, 2026

						Actual Expenditures				
	Description	Original Budget	Amended Prev Qtr	Amdmt	Revised Budget	Project To Date	Open Encumbr	Available Balance	Status	Amend Ref
	GENERAL GOVERNMENT PROGRAMS									
99857	Stimulus-Elctrnc Plan Submit & Revw	289,000	289,000	-	289,000	149,927	-	139,073		
99928	Nagano Sister City Program	453,659	461,195	-	461,195	461,195	-	-	C	
A2601	Sister Cities Fund	37,380	179,479	-	179,479	19,534	-	159,945		
M1913	Lien Foreclosure Program	1,318,484	1,318,484	-	1,318,484	620,324	-	698,159		
M2101	Planning Studies Fund	1,675,000	1,675,000	-	1,675,000	945,968	69,486	659,546		
M2403	Feasibility Study	504,000	664,000	-	664,000	597,839	40,564	25,598		
M2404	Property Use/Surplus Planning	200,000	200,000	-	200,000	-	-	200,000		
	Sub-Total	**4,477,522**	**4,787,157**	**-**	**4,787,157**	**2,794,786**	**110,050**	**1,882,321**		
	PUBLIC SAFETY PROGRAMS									
98609	Foreclosure Registry-Nuisance Abtmnt	208,400	212,800	5,000	217,800	22,163	-	195,638		1
99215	Police Extra Duty	10,823,205	11,708,672	343,696	12,052,368	11,864,117	-	188,251		2
99279	Police Recruitments	414,010	417,010	-	417,010	296,235	-	120,775		
99281	Fed Forfeitures - Treasury	198,603	199,660	-	199,660	160,579	-	39,081		
99316	Police Volunteers	183,519	183,519	-	183,519	148,682	-	34,837		
99317	Police Education Fund	1,523,335	1,543,165	7,004	1,550,169	1,336,097	-	214,072		3
99329	Investigative Recovery Costs	3,330,481	3,398,353	25,676	3,424,030	2,979,298	6,000	438,732		4
99330	FL Contraband Forfeiture Fund	1,587,675	1,643,184	5,850	1,649,034	1,450,510	-	198,523		5
99350	Vehicle Replacement Fund	1,317,332	1,371,252	38,481	1,409,733	910,592	152,327	346,814		6
99356	Safe Neighborhood Program	1,592,703	1,674,724	-	1,674,724	1,592,263	-	82,461		
99364	Crime Prevention Program	266,609	276,609	-	276,609	266,331	-	10,278		
99387	Federal Forfeiture Sharing	2,713,700	2,757,612	8,580	2,766,192	2,106,139	-	660,053		7
99927	Emergency Operations	5,251,908	5,251,908	-	5,251,908	3,279,931	-	1,971,977		
D2302	Hurricane Idalia	1,387,559	1,387,559	63,123	1,450,682	247,315	19,335	1,184,032		8
D2401	Hurricane Debby	12,718	12,718	50,941	63,659	148,851	2,097	(87,289)		9
D2402	Hurricane Helene	-	-	591,701	591,701	4,565,163	3,314,180	(7,287,642)		10
D2501	Hurricane Milton	-	-	68,079	68,079	2,033,440	470,364	(2,435,725)		11
G2411	Police SAFE Grant	543,000	175,159	-	175,159	169,513	-	5,645		
G2510	Ped/Bicycle Safety Grant 2026	-	22,969	-	22,969	17,228	-	5,741		
G2606	FDOT Speeding & Aggrsve Drv Grnt	-	75,000	-	75,000	16,185	-	58,815		
G2608	PD SAFE Grant 2026	-	440,000	-	440,000	7,000	-	433,000		
P1801	School Resource Officers	4,922,475	4,922,475	-	4,922,475	4,619,579	-	302,896		
P2101	Mental Health Co-Responder Team	958,442	1,053,109	-	1,053,109	784,800	-	268,309		
P2201	DEA OT Reimbursement Program	75,000	75,000	-	75,000	67,909	-	7,091		
P2202	ESST OT Reimbursement Program	8,000	8,000	-	8,000	2,688	-	5,312		
P2203	FBI OT Reimbursement Program	45,000	60,000	-	60,000	56,025	-	3,975		
P2204	Secret Service OT Reimb Program	50,000	50,000	-	50,000	45,382	-	4,618		
P2301	The Sound Acoustic Study	168,500	168,500	-	168,500	153,183	-	15,317		
P2302	PSO - Countryside Christian	259,920	259,920	-	259,920	219,958	-	39,962		
	Sub-Total	**37,842,094**	**39,348,877**	**1,208,131**	**40,557,008**	**39,567,155**	**3,964,303**	**(2,974,450)**		
	PHYSICAL ENVIRONMENT PROGRAMS									
99970	Tree Replacement Program	2,349,450	2,474,002	16,608	2,490,610	1,148,861	15,418	1,326,331		12
	Sub-Total	**2,349,450**	**2,474,002**	**16,608**	**2,490,610**	**1,148,861**	**15,418**	**1,326,331**		
	TRANSPORTATION PROGRAMS									
M2503	Clearwater Ferry - PSTA	100,000	100,000	-	100,000	4,785	-	95,215		
	Sub-Total	**100,000**	**100,000**	**-**	**100,000**	**4,785**	**-**	**95,215**		
	ECONOMIC ENVIRONMENT PROGRAMS									
99802	Brownfield Revolving Loan	1,216,732	1,216,732	-	1,216,732	420,381	-	796,351		
99846	Economic Development - QTI	166,879	166,879	-	166,879	71,591	-	95,288		
G2010	CDBG-CV Fund	1,549,338	1,549,338	-	1,549,338	1,358,194	108,668	82,476		
M2009	Afford Housing & Comm Development	290,853	290,853	-	290,853	59,687	-	231,166		
M2105	ED Strategic Plan	153,896	153,896	-	153,896	-	-	153,896		
M2405	Amplify Sublease Agreement	250,000	250,000	-	250,000	225,000	-	25,000		

SPECIAL PROGRAM STATUS SUMMARY
MID YEAR REVIEW: October 1, 2025 to March 31, 2026

						Actual Expenditures				
	Description	Original Budget	Amended Prev Qtr	Amdmt	Revised Budget	Project To Date	Open Encumbr	Available Balance	Status	Amend Ref
	ECONOMIC ENVIRONMENT PROGRAMS (CONTINUED)									
M2601	P3 Program	-	25,000	-	25,000	4,525	-	20,475		
G2207	Brownfield MAC Grant	300,000	300,000	-	300,000	254,165	33,238	12,597		
G2209	Duke Energy ED Grant	50,000	50,000	-	50,000	26,443	-	23,557		
G2210	ARPA North Greenwood CRA	5,000,000	5,000,000	-	5,000,000	4,999,890	110	(0)		
G2212	ARPA Affordable Housing	3,300,000	3,300,000	-	3,300,000	2,892,764	-	407,236		
G2301	Public Facilities 2023	694,390	694,390	(2,268)	692,123	692,123	-	-	**C**	13
G2402	Public Facilities 2024	1,098,895	1,098,895	(4,218)	1,094,677	1,094,677	-	-	**C**	14
G2408	HOME-ARP	1,637,567	1,637,567	-	1,637,567	14,877	-	1,622,690		
G2501	Public Facilities 2025	444,517	444,517	-	444,517	236,177	208,112	228		
G2503	Program Administration 2025	187,424	187,424	(1,577)	185,848	185,848	-	-	**C**	15
G2609	Brownfield RLF Grant	-	470,911	-	470,911	62,327	-	408,584		
G2610	Public Facilities 2026	707,413	707,413	8,062	715,476	12,705	355,474	347,297		16
G2611	Economic Development 2026	287,653	287,653	-	287,653	1,250	20,000	266,403		
G2612	Program Administration 2026	190,738	190,738	-	190,738	108,468	7,771	74,499		
G2613	Housing/Infill 2026	188,314	188,314	-	188,314	-	-	188,314		
G2614	Public Services 2026	138,883	138,883	-	138,883	-	115,735	23,148		
	Sub-Total	**17,853,494**	**18,349,405**	**-**	**18,349,405**	**12,721,093**	**849,107**	**4,779,204**		
	HUMAN SERVICES PROGRAMS									
98601	Next Steps to Better Nutrition	9,000	9,000	-	9,000	9,000	-	-	**C**	
99562	HUD Special Education	30,000	30,000	-	30,000	27,600	-	2,400		
99844	United Way	22,580	22,580	-	22,580	13,509	-	9,070		
99869	Health Prevention Program	190,269	190,269	-	190,269	180,134	-	10,135		
G2107	JWB Youth Programming	2,704,560	3,274,283	-	3,274,283	2,505,310	1,782	767,191		
G2215	ARPA Pinellas Community Foundation	1,000,000	1,000,000	-	1,000,000	979,973	20,027	(0)	**C**	
G2217	ARPA Education Grants & Partnerships	750,000	762,718	-	762,718	762,718	-	-	**C**	
G2607	JWB After School Programs	-	334,668	-	334,668	56,826	1,144	276,698		
M2209	Opioid Settlement Funds	522,751	529,709	-	529,709	529,709	-	-		
	Sub-Total	**5,229,159**	**6,153,227**	**-**	**6,153,227**	**5,064,780**	**22,953**	**1,065,494**		
	CULTURE AND RECREATION PROGRAMS									
98608	Clark-Turner Trust (Library)	106,077	106,077	-	106,077	12,700	-	93,377		
99910	Library Special Account	1,007,498	1,061,491	-	1,061,491	988,300	-	73,191		
C2303	Library - Machan Estate	1,176,297	1,176,297	-	1,176,297	-	-	1,176,297		
G1907	Clearwater for Youth Grants	136,587	136,687	-	136,687	153,439	-	(16,752)		
E2501	FY25 Special Events	387,338	387,338	-	387,338	382,237	-	5,102	**C**	
PRSE260001	FY26 Special Events	70,000	471,059	22,935	493,994	411,973	-	82,021		17
M2606	Sponsorship & Naming Rights	-	-	-	-	-	-	-		
	Sub-Total	**2,883,797**	**3,338,950**	**22,935**	**3,361,884**	**1,948,649**	**-**	**1,413,236**		
TOTAL ALL PROGRAMS		**70,735,516**	**74,551,618**	**1,247,674**	**75,799,291**	**63,250,109**	**4,961,830**	**7,587,352**		

City of Clearwater
SPECIAL DEVELOPMENT FUND
Mid-Year Amendments
FY 2025/26

Increase/ (Decrease)	Description
Revenues	
-	No amendments are proposed to Special Development Fund revenues at mid-year.
$ -	**Net Revenue Amendments**
Expenditures	
	No amendments are proposed to Special Development Fund expenditures at mid-year.
$ -	**Net Expenditure Amendments**

SPECIAL REVENUE FUNDS
Mid-Year: October 1, 2025 - March 31, 2026

	Original Budget 2025/26	First Quarter Amended Budget 2025/26	Mid Year Amended Budget 2025/26	Amendments
SPECIAL DEVELOPMENT FUND				
Revenues:				
Ad Valorem Taxes	5,200,200	5,200,200	5,200,200	-
Infrastructure Tax	17,030,000	17,030,000	17,030,000	-
Interest Earnings	416,000	416,000	416,000	-
Recreation Facility Impact Fees	76,620	76,620	76,620	-
Multi-Modal Impact Fees	250,000	250,000	250,000	-
Local Option Fuel Tax	1,427,150	1,427,150	1,427,150	-
Allocation of Assigned Fund Balance	732,630	732,630	732,630	-
	25,132,600	**25,132,600**	**25,132,600**	**-**
Expenditures:				
Transfer to Capital Improvement Fund				
Road Millage	5,191,750	5,191,750	5,191,750	-
Infrastructure Tax	3,400,000	3,400,000	3,400,000	-
Recreation Facility Impact Fees	342,630	342,630	342,630	-
Parks & Recreation Impact Fees	76,620	76,620	76,620	-
Multi-Modal Impact fees	640,000	640,000	640,000	-
Local Option Fuel Tax	1,427,150	1,427,150	1,427,150	-
Infrastructure Tax - Debt on Internal L	5,000,000	5,000,000	5,000,000	-
	16,078,150	**16,078,150**	**16,078,150**	**-**
SPECIAL PROGRAM FUND				
Revenues:				
CDBG/Home Funds	925,890	925,890	925,890	-
Interest Earnings	244,000	275,837	275,837	-
Intergovernmental Revenue	-	1,588,750	2,372,173	783,423
Charges for Service Revenue	-	914,867	1,263,563	348,696
Judgments, Fines and Forfeit Revenue	-	249,934	304,072	54,138
Miscellaneous Revenue	-	395,101	418,036	22,935
Transfers from General Fund:	-	-	-	-
Sister City Program	37,380	37,380	37,380	-
Planning Study Fund	250,000	250,000	250,000	-
United Way Campaign Fund	1,500	1,500	1,500	-
Special Events	70,000	70,000	70,000	-
Police Recruitments	60,000	60,000	60,000	-
School Resource Officers	210,000	210,000	210,000	-
Police Mental Health Co-Responder T	199,000	199,000	199,000	-
Transfers from Special Programs	-	475,613	514,095	38,481
Allocation of Unassigned Fund Balance	-	160,000	160,000	-
	1,997,770	**5,813,872**	**7,061,546**	**1,247,674**
Expenditures:				
General Government	287,380	597,015	597,015	-
Public Safety	469,000	1,975,783	3,183,914	1,208,131
Physical Environment	-	124,552	141,160	16,608
Economic Environment	622,422	1,118,333	1,118,333	-
Human Services	1,500	925,568	925,568	-
Culture and Recreation	70,000	525,152	548,087	22,935
Interfund Transfers	303,468	303,468	303,468	-
	1,753,770	**5,569,872**	**6,817,546**	**1,247,674**

SPECIAL REVENUE FUNDS

Mid-Year: October 1, 2025 - March 31, 2026

	Original Budget 2025/26	First Quarter Amended Budget 2025/26	Mid Year Amended Budget 2025/26	Amendments
OTHER HOUSING ASSISTANCE FUNDS				
Revenues:				
HOME Investment Partnerships	383,225	383,225	383,225	-
State Housing Initiatives Partnerships	907,085	907,085	907,085	-
Total - HOME/SHIP Funds	**1,290,310**	**1,290,310**	**1,290,310**	**-**
Expenditures:				
Economic Environment	935,017	935,017	935,017	-
Interfund Transfers	355,293	355,293	355,293	-
Total - HOME/SHIP Programs	**1,290,310**	**1,290,310**	**1,290,310**	**-**

ADMINISTRATIVE CHANGE ORDERS
Mid-Year Review
FY 2025/26

In accordance with City of Clearwater Code Section 2.554(6), the City Manager may approve and execute change orders without City Council approval within certain limitations.

The following change orders have been administratively approved since the last report to the Council based on the code specified criteria:

1. The city manager may increase any contract up to a total award of one hundred thousand dollars ($100,000.00).
2. The city manager may approve any increase of contract up to a maximum of ten percent (10%) over the most recent award of the city council.
3. No contract price increase shall be approved unless sufficient funds are available for such purpose.
4. Contract price decreases may be approved without limitation.
5. The time for completion may be extended up to ninety (90) days, in any one change or cumulatively for the same project, beyond the most recent city council approved completion time.

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4/10/26	Administrative Change Order #1 – *Airpark Light Beacon* (24-0013-AP). This change order increases items in accordance with field conditions resulting in a net increase to the contract.	
	Bandes Construction Co, Inc.	**4,458.00**