

Memorandum

TO: Mayor and City Council

FROM: Jennifer Poirrier, City Manager

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

SUBJECT: First Quarter budget review - amended City Manager's annual budget report

DATE: March 18, 2026

Attached is the first quarter budget review in accordance with the City Code of Ordinances.

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

Significant Fund amendments are outlined below:

General Fund

General Fund revenue and expenditure amendments reflect a net increase of \$214,262.

The General Fund expenditure amendments at first quarter include an increase of \$214,262 to the City Attorney's Office to provide funding for the payout of the outgoing City Attorney. This expenditure increase is offset by a revenue amendment allocating General Fund reserves.

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 first quarter are approximately \$74.9 million, or 33.4% of the fiscal year 2025/26 General Fund expenditure budget, exceeding our minimum reserve requirement by \$55.8 million.

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

Water and Sewer Fund

Amendments to the Water and Sewer Fund reflect an allocation of \$19,300,000 from fund reserves transferred to the Sanitary Sewer R&R capital project to provide funding for maintenance program contracts as previously approved.

Parking Fund

Amendments to Parking Fund expenditures reflect an increase of \$38,712 for the PSTA Jolley Trolley contract as previously approved. Budgeted revenues are sufficient to cover this increase.

Capital Improvement Program

First quarter amendments to the capital improvement program reflect a net increase of \$26,120,786. Amendments include the following increases previously approved by the Council: \$949,500 in grant revenues from the US Department of Energy in the Solar NGW Recreation and Countryside Library project; \$3,366,540 in grant revenue from the Florida Department of Environmental Protection in the Sanitary Sewer Extension project; \$19,300,000 transferred from Water and Sewer reserves to the Sanitary Sewer R&R project; and \$880,000 in grant revenue from FDOT and \$220,000 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 \$36,417 in elective pay rebates in the Greenprint Implementation project; an increase of \$246,320 reimbursed in the Police CAD Replacement project; \$185,442 of property owner share revenues in the Pasco Line Relocation and Pinellas New Mains projects; a decrease of \$56,000 in governmental revenues budgeted in the Facilities Upgrade & Improvements project; an increase of \$321,672 in grant revenues in the Pump Station Replacement project; an increase of \$164,200 of reimbursements received in the Reclaimed Water Distribution project; an increase of \$405,700 in the Arts and Cultural Affairs project representing 1% art funding transferred from capital projects; and an increase of \$86,518 in FEMA reimbursements received in the South Basin Attenuator project.

Special Program Fund

The Special Program Fund reflects a net budget increase of \$3,816,102 for first quarter. Significant amendments include \$160,000 allocated from fund reserves for increased costs of the feasibility study; \$213,448 in public safety grant/governmental revenues; \$885,467 in contractual service revenue for police extra duty; \$904,391 from the Juvenile Welfare Board to fund 2025/26 after school and summer programs which include funding for the addition of 5.2 new FTEs; \$249,934 in fines and court proceeds for public safety programs and the tree replacement program; an increase of \$470,911 for the Brownfield RLF Grant program; \$296,133 in special events revenues received from the Turkey Trot, Mama Duck, and Sea Blues festival; \$66,114 in donations for Police, Parks and Library programs; \$25,000 for an application in the new P3 Program; \$32,855 of reimbursements in various programs; \$31,837 in prior year interest earnings; and \$475,613 transferred between existing special programs.

**CITY OF CLEARWATER
FIRST QUARTER SUMMARY
2025/26**

Description	FY 25/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Budget	% YTD vs. Budget	First Quarter Adjustment	Amended Budget
<u>General Fund:</u>						
Revenues	223,801,990	108,941,271	114,860,719	49%	214,262	224,016,252
Expenditures	223,801,990	75,713,808	148,088,182	34%	214,262	224,016,252
<u>Utility Funds:</u>						
<u>Water & Sewer Fund</u>						
Revenues	119,985,470	30,758,838	89,226,632	26%	19,300,000	139,285,470
Expenditures	119,959,190	63,374,118	56,585,072	53%	19,300,000	139,259,190
<u>Stormwater Fund</u>						
Revenues	24,539,510	5,784,454	18,755,056	24%	-	24,539,510
Expenditures	24,539,510	16,698,050	7,841,460	68%	-	24,539,510
<u>Gas Fund</u>						
Revenues	44,255,370	10,965,054	33,290,316	25%	-	44,255,370
Expenditures	44,244,300	13,660,878	30,583,422	31%	-	44,244,300
<u>Solid Waste and Recycling Fund</u>						
Revenues	37,916,440	9,524,792	28,391,648	25%	-	37,916,440
Expenditures	37,916,440	10,727,303	27,189,137	28%	-	37,916,440
<u>Enterprise Funds:</u>						
<u>Marine Fund</u>						
Revenues	4,634,830	583,343	4,051,487	13%	-	4,634,830
Expenditures	4,634,830	850,908	3,783,922	18%	-	4,634,830
<u>Airpark Fund</u>						
Revenues	286,720	75,419	211,301	26%	-	286,720
Expenditures	216,320	134,897	81,423	62%	-	216,320
<u>Clearwater Harbor Marina Fund</u>						
Revenues	1,233,800	389,178	844,622	32%	-	1,233,800
Expenditures	1,196,190	414,645	781,545	35%	-	1,196,190
<u>Parking Fund</u>						
Revenues	11,600,180	2,634,318	8,965,862	23%	-	11,600,180
Expenditures	10,400,810	2,564,409	7,836,401	25%	38,712	10,439,522
<u>Internal Service Funds:</u>						
<u>General Services Fund</u>						
Revenues	8,490,060	2,143,470	6,346,590	25%	-	8,490,060
Expenditures	8,490,060	1,632,581	6,857,479	19%	-	8,490,060
<u>Administrative Services</u>						
Revenues	19,670,470	4,923,402	14,747,068	25%	-	19,670,470
Expenditures	19,670,470	4,485,842	15,184,628	23%	-	19,670,470
<u>Garage Fund</u>						
Revenues	19,293,580	4,558,809	14,734,771	24%	-	19,293,580
Expenditures	19,293,580	2,444,538	16,849,042	13%	-	19,293,580
<u>Central Insurance Fund</u>						
Revenues	41,609,580	10,261,660	31,347,920	25%	-	41,609,580
Expenditures	41,609,580	8,533,873	33,075,707	21%	-	41,609,580

**FIRST QUARTER REVIEW
AMENDED CITY MANAGER'S FISCAL YEAR 2025-26 REPORT**

PAGE #

General Fund Operating Budget.....	3
Utility Funds Operating Budget	6
Other Enterprise Funds Operating Budgets	10
Internal Service Funds Operating Budgets	14
Capital Improvement Program Budget	18
Special Program Fund Budget.....	32
Special Development Fund	39
Administrative Change Orders.....	42
Ordinances.....	43

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 three months, October 1, 2025, through December 31, 2025. The adjustments, however, represent all data available at the time of the report, including action taken by the City Council after December 31, 2025.

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

	<u>Increase/ (Decrease)</u>	<u>Description</u>
<u>Ad Valorem Taxes</u>	-	At first quarter, approximately 83% 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.
<u>Intergovernmental</u>	-	At first quarter, approximately 9% of intergovernmental revenue has been received. This is due to the timing of receipts for sales tax revenues.
<u>Transfer (to) from Surplus</u>		First quarter amendments reflect the appropriation of \$214,262.00 from General Fund reserves to provide funding for the payout of the outgoing City Attorney.
	214,262	
<u>Net Transfer (to) from Retained Earnings</u>	214,262	
<u>Net General Fund Revenue Amendment</u>	<u>214,262</u>	

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

	Increase/ (Decrease)	Description
<u>City Attorney's Office</u>	214,262	At first quarter, expenditures reflect an increase of \$214,262.00 to salaries and wages to fund the payout of the outgoing City Attorney.
<u>Parks & Recreation</u>	-	At first quarter, Parks and Recreation expenditures reflect 42% of total budget resulting from transfers to the capital fund occurring in the first period of the year. No amendment is proposed at this time.
<u>Non-Departmental</u>	-	At first quarter, Non-Departmental expenditures reflect 70% 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	<u>214,262</u>	

GENERAL FUND
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
General Fund Revenues						
Ad Valorem Taxes	103,976,890	86,499,865	17,477,025	83%	-	103,976,890
Utility Taxes	20,600,000	4,137,949	16,462,051	20%	-	20,600,000
Local Option, Fuel and Other Taxes	6,600,000	2,200,732	4,399,268	33%	-	6,600,000
Franchise Fees	12,000,000	2,045,972	9,954,028	17%	-	12,000,000
Other Permits & Fees	3,356,000	861,222	2,494,778	26%	-	3,356,000
Intergovernmental	32,864,790	3,117,068	29,747,722	9%	-	32,864,790
Charges for Services	19,063,410	4,266,957	14,796,453	22%	-	19,063,410
Judgments, Fines and Forfeitures	2,079,500	450,354	1,629,146	22%	-	2,079,500
Miscellaneous Revenues	9,047,620	2,365,766	6,681,854	26%	-	9,047,620
Transfers In	14,213,780	2,995,387	11,218,393	21%	-	14,213,780
Total Revenues	223,801,990	108,941,271	114,860,719	49%	-	223,801,990
Transfer (to) from Surplus	-	-	-	~	214,262	214,262
Adjusted Revenues	223,801,990	108,941,271	114,860,719	49%	214,262	224,016,252
General Fund Expenditures						
City Council	647,839	213,206	434,633	33%	-	647,839
City Manager's Office	1,449,391	347,871	1,101,520	24%	-	1,449,391
City Attorney's Office	2,849,880	631,714	2,218,166	22%	214,262	3,064,142
City Audit	461,221	132,373	328,848	29%	-	461,221
City Clerk	1,232,161	266,470	965,691	22%	-	1,232,161
CRA Administration	1,159,032	232,689	926,343	20%	-	1,159,032
Economic Development and Housing	2,292,583	400,528	1,892,055	17%	-	2,292,583
Finance	3,633,235	823,543	2,809,692	23%	-	3,633,235
Fire	37,989,043	9,671,128	28,317,915	25%	-	37,989,043
Human Resources	2,309,219	468,667	1,840,552	20%	-	2,309,219
Library	9,278,756	2,295,577	6,983,179	25%	-	9,278,756
Non-Departmental	17,228,132	12,141,682	5,086,450	70%	-	17,228,132
Parks & Recreation	55,026,047	23,209,625	31,816,422	42%	-	55,026,047
Planning & Development	9,350,803	2,041,711	7,309,092	22%	-	9,350,803
Police	60,582,188	17,198,139	43,384,049	28%	-	60,582,188
Public Communications	2,122,555	427,120	1,695,435	20%	-	2,122,555
Public Utilities	469,430	117,098	352,332	25%	-	469,430
Public Works	15,720,475	5,094,668	10,625,807	32%	-	15,720,475
Total Expenditures	223,801,990	75,713,808	148,088,182	34%	214,262	224,016,252

UTILITY FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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WATER & SEWER FUND

At first quarter, 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	29,274,782	85,926,488	25%	-	115,201,270
Judgments, Fines and Forfeits	275,000	90,523	184,477	33%	-	275,000
Miscellaneous	4,509,200	1,393,533	3,115,667	31%	-	4,509,200
Transfers In	-	-	-	~	-	-
Total Operating Revenues	119,985,470	30,758,838	89,226,632	26%	-	119,985,470
Fund Equity	-	-	-	~	19,300,000	19,300,000
Total Revenues	119,985,470	30,758,838	89,226,632	26%	19,300,000	139,285,470

Water & Sewer Expenditures:

Public Utilities Administration	4,560,829	841,319	3,719,510	18%	-	4,560,829
Wastewater Collection	12,572,836	6,944,769	5,628,067	55%	19,300,000	31,872,836
Public Utilities Maintenance	11,307,139	5,359,127	5,948,012	47%	-	11,307,139
WPC / Plant Operations	36,338,073	21,412,768	14,925,305	59%	-	36,338,073
WPC / Laboratory Operations	594,666	113,741	480,925	19%	-	594,666
WPC / Industrial Pretreatment	1,235,540	287,242	948,298	23%	-	1,235,540
Water Distribution	22,441,737	13,375,531	9,066,206	60%	-	22,441,737
Water Supply	23,467,046	10,204,434	13,262,612	43%	-	23,467,046
Reclaimed Water	7,441,324	4,835,186	2,606,138	65%	-	7,441,324
Total Expenditures	119,959,190	63,374,118	56,585,072	53%	19,300,000	139,259,190

**Increase/
(Decrease)**

Amendment Description:

Water and Sewer Fund Revenues: 19,300,000

First quarter amendments to Water and Sewer Fund revenues reflect an allocation of \$19,300,000.00 in reserves to provide additional funding for the comprehensive sanitary sewer maintenance program.

Water and Sewer Fund Expenditures: 19,300,000

First quarter expenditures of the Water and Sewer Fund reflect 53% of total budget due to transfers to the capital fund which occur in the first period of the fiscal year. First quarter amendments reflect a transfer of \$19,300,000.00 in fund reserves to capital improvement project 96665, Sanitary Sewer R&R, to provide additional funding for the comprehensive sanitary sewer maintenance program contracts, as approved by the Council on September 18, 2025.

UTILITY FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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STORMWATER FUND

At first quarter, anticipated revenues of the Stormwater Fund equal anticipated expenditures for fiscal year 2025/26.

Stormwater Revenues:

Charges for Service	21,068,630	5,361,618	15,707,012	25%	-	21,068,630
Judgments, Fines and Forfeits	50,000	15,770	34,230	32%	-	50,000
Miscellaneous	1,215,000	407,066	807,934	34%	-	1,215,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	22,333,630	5,784,454	16,549,176	26%	-	22,333,630
Fund Equity	2,205,880	-	2,205,880	0%	-	2,205,880
Total Revenues	24,539,510	5,784,454	18,755,056	24%	-	24,539,510

Stormwater Expenditures:

Stormwater Management	17,654,941	15,126,114	2,528,827	86%	-	17,654,941
Stormwater Maintenance	6,884,569	1,571,936	5,312,633	23%	-	6,884,569
Total Expenditures	24,539,510	16,698,050	7,841,460	68%	-	24,539,510

**Increase/
(Decrease)**

Amendment Description:

Stormwater Fund Revenues:

-

No amendments are proposed to Stormwater Fund revenues at first quarter.

Stormwater Fund Expenditures:

-

First quarter expenditures of the Stormwater Fund reflect 68% of total budget due to transfers to the capital fund which occur in the first period of the fiscal year. No amendments are proposed at this time.

UTILITY FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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GAS FUND

At first quarter, 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	10,697,804	32,811,276	25%	-	43,509,080
Judgments, Fines and Forfeits	100,000	21,497	78,503	21%	-	100,000
Miscellaneous	646,290	245,753	400,537	38%	-	646,290
Transfers In	-	-	-	~	-	-
Total Operating Revenues	44,255,370	10,965,054	33,290,316	25%	-	44,255,370
Fund Equity	-	-	-	~	-	-
Total Revenues	44,255,370	10,965,054	33,290,316	25%	-	44,255,370

Gas Expenditures:

Administration & Supply	24,282,448	4,452,401	19,830,047	18%	-	24,282,448
Pinellas Gas Operations	8,801,353	3,677,726	5,123,627	42%	-	8,801,353
Pasco Gas Operations	6,890,246	4,443,332	2,446,914	64%	-	6,890,246
Marketing & Sales	4,270,253	1,087,420	3,182,833	25%	-	4,270,253
Total Expenditures	44,244,300	13,660,878	30,583,422	31%	-	44,244,300

**Increase/
(Decrease)**

Amendment Description:

Gas Fund Revenues:

-

No amendments are proposed to Gas Fund revenues at first quarter.

Gas Fund Expenditures:

-

No amendments are proposed to Gas Fund expenditures at first quarter.

UTILITY FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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SOLID WASTE AND RECYCLING FUND

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

Solid Waste Revenues:

Other Permits and Fees	2,500	1,303	1,198	52%	-	2,500
Intergovernmental	-	-	-	~	-	-
Charges for Service	32,625,900	8,147,399	24,478,501	25%	-	32,625,900
Judgments, Fines and Forfeits	62,500	26,308	36,192	42%	-	62,500
Miscellaneous	1,958,600	580,456	1,378,144	30%	-	1,958,600
Transfers In	-	-	-	~	-	-
Solid Waste Revenues	34,649,500	8,755,465	25,894,035	25%	-	34,649,500

Recycling Revenues:

Other Permits and Fees	-	-	-	~	-	-
Intergovernmental	85,050	-	85,050	0%	-	85,050
Charges for Service	2,936,790	768,882	2,167,908	26%	-	2,936,790
Judgments, Fines and Forfeits	5,000	2,226	2,774	45%	-	5,000
Miscellaneous	240,100	(1,781)	241,881	-1%	-	240,100
Transfers In	-	-	-	~	-	-
Recycling Revenues	3,266,940	769,326	2,497,614	24%	-	3,266,940

Fund Equity	-	-	-	~	-	-
Total Revenues	37,916,440	9,524,792	28,391,648	25%	-	37,916,440

Solid Waste Expenditures:

Collection	23,917,541	4,493,244	19,424,297	19%	-	23,917,541
Transfer	2,589,551	461,856	2,127,695	18%	-	2,589,551
Container Maintenance	941,116	235,386	705,730	25%	-	941,116
Administration	5,903,176	4,520,135	1,383,041	77%	-	5,903,176
Solid Waste Expenditures	33,351,384	9,710,621	23,640,763	29%	-	33,351,384

Recycling Expenditures:

Residential	1,263,562	397,716	865,847	31%	-	1,263,562
Multi-Family	366,939	92,913	274,026	25%	-	366,939
Commercial	2,934,555	526,053	2,408,502	18%	-	2,934,555
Recycling Expenditures	4,565,056	1,016,681	3,548,375	22%	-	4,565,056
Total Expenditures	37,916,440	10,727,303	27,189,137	28%	-	37,916,440

	Increase/ (Decrease)	<u>Amendment Description:</u>
Solid Waste and Recycling Fund Revenues:	-	No amendments are proposed to Solid Waste and Recycling Fund revenues at first quarter.
Solid Waste and Recycling Fund Expenditures:	-	No amendments are proposed to Solid Waste and Recycling Fund expenditures at first quarter.

**ENTERPRISE FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025**

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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MARINE FUND

At first quarter, anticipated revenues of the Marine Fund equal anticipated expenditures for fiscal year 2025/26.

Marine Revenues:

Intergovernmental	-	-	-	~	-	-
Charges for Service	4,349,730	464,993	3,884,737	11%	-	4,349,730
Judgments, Fines and Forfeits	-	-	-	~	-	-
Miscellaneous Revenue	270,100	103,350	166,750	38%	-	270,100
Transfers In	15,000	15,000	-	100%	-	15,000
Total Operating Revenues	4,634,830	583,343	4,051,487	13%	-	4,634,830
Fund Equity	-	-	-	~	-	-
Total Revenues	4,634,830	583,343	4,051,487	13%	-	4,634,830

Marine Expenditures:

Marina Operations	4,634,830	850,908	3,783,922	18%	-	4,634,830
Total Expenditures	4,634,830	850,908	3,783,922	18%	-	4,634,830

**Increase/
(Decrease)**

Amendment Description:

Marine Fund Revenues:

-

First quarter revenues of the Marine Fund reflect 13% of total budget. This decrease in revenues is due to reduced occupancy during the ongoing Beach Marina Upgrade project. No amendments are proposed at this time.

Marine Fund Expenditures:

-

No amendments are proposed to Marine Fund expenditures at first quarter.

**ENTERPRISE FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025**

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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CLEARWATER HARBOR MARINA FUND

At first quarter, 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	361,059	783,941	32%	-	1,145,000
Judgments, Fines and Forfeits	300	-	300	0%	-	300
Miscellaneous Revenue	88,500	28,119	60,381	32%	-	88,500
Transfers In	-	-	-	~	-	-
Total Operating Revenues	1,233,800	389,178	844,622	32%	-	1,233,800
Fund Equity	-	-	-	~	-	-
Total Revenues	1,233,800	389,178	844,622	32%	-	1,233,800

Clearwater Harbor Marina Expenditures

Clearwater Harbor Marina Operations	1,196,190	414,645	781,545	35%	-	1,196,190
Total Expenditures	1,196,190	414,645	781,545	35%	-	1,196,190

**Increase/
(Decrease)**

Amendment Description:

Clearwater Harbor Marina Fund Revenues:

-

No amendments are proposed to Clearwater Harbor Marina Fund revenues at first quarter.

Clearwater Harbor Marina Fund Expenditures:

-

No amendments are proposed to Clearwater Harbor Marina Fund expenditures at first quarter.

**ENTERPRISE FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025**

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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AIRPARK FUND

At first quarter, 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	75,419	211,301	26%	-	286,720
Transfers In	-	-	-	~	-	-
Total Operating Revenues	286,720	75,419	211,301	26%	-	286,720
Fund Equity	-	-	-	~	-	-
Total Revenues	286,720	75,419	211,301	26%	-	286,720

Airpark Expenditures:

Airpark Operations	216,320	134,897	81,423	62%	-	216,320
Total Expenditures	216,320	134,897	81,423	62%	-	216,320

**Increase/
(Decrease)**

Amendment Description:

Airpark Fund Revenues:

-

No amendments are proposed to Airpark Fund revenues at first quarter.

Airpark Fund Expenditures:

-

First quarter expenditures of the Airpark Fund reflect 62% of total budget due to outstanding purchase orders for the repair of hurricane damages at the airpark. No amendments are proposed at this time.

**ENTERPRISE FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025**

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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PARKING FUND

At first quarter, 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	1,974,711	7,388,949	21%	-	9,363,660
Judgments, Fines and Forfeits	1,621,520	378,549	1,242,971	23%	-	1,621,520
Miscellaneous Revenue	615,000	281,058	333,942	46%	-	615,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	11,600,180	2,634,318	8,965,862	23%	-	11,600,180
Fund Equity	-	-	-	~	-	-
Total Revenues	11,600,180	2,634,318	8,965,862	23%	-	11,600,180

Parking Expenditures

Public Works/Parking System	7,148,089	1,937,241	5,210,848	27%	38,712	7,186,801
Public Works/Parking Enforcement	1,785,149	256,158	1,528,991	14%	-	1,785,149
Fire Dept/Beach Guards	1,267,117	301,420	965,697	24%	-	1,267,117
M&A/Seminole Street Boat Ramp	200,455	69,590	130,865	35%	-	200,455
Total Expenditures	10,400,810	2,564,409	7,836,401	25%	38,712	10,439,522

**Increase/
(Decrease)**

Amendment Description:

Parking Fund Revenues:

-

No amendments are proposed to Parking Fund revenues at first quarter.

Parking Fund Expenditures:

38,712

At first quarter, amendments to Parking Fund expenditures reflect an increase of \$38,712.00 to payment to agencies providing additional funding for the PSTA Jolley Trolley spring break service agreement, as approved by the Council on February 19, 2026.

**INTERNAL SERVICE FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025**

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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GENERAL SERVICES FUND

At first quarter, anticipated revenues of the General Services Fund equal anticipated expenditures for fiscal year 2025/26.

General Services Revenues:

Charges for Service	7,969,060	2,000,765	5,968,295	25%	-	7,969,060
Miscellaneous Revenues	521,000	142,705	378,295	27%	-	521,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	8,490,060	2,143,470	6,346,590	25%	-	8,490,060
Fund Equity	-	-	-	~	-	-
Total Revenues	8,490,060	2,143,470	6,346,590	25%	-	8,490,060

General Services Expenditures:

Administration	793,880	191,122	602,758	24%	-	793,880
Building & Maintenance	7,696,180	1,441,459	6,254,721	19%	-	7,696,180
Total Expenditures	8,490,060	1,632,581	6,857,479	19%	-	8,490,060

**Increase/
(Decrease)**

Amendment Description:

General Services Fund Revenues:

-

No amendments are proposed to General Services Fund revenues at first quarter.

General Services Fund Expenditures:

-

No amendments are proposed to General Services Fund expenditures at first quarter.

**INTERNAL SERVICE FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025**

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
ADMINISTRATIVE SERVICES FUND						
At first quarter, anticipated revenues of the Administrative Services Fund equal anticipated expenditures for fiscal year 2025/26.						
Administrative Services Revenues:						
Charges for Service	19,095,470	4,769,951	14,325,519	25%	-	19,095,470
Miscellaneous Revenues	575,000	153,451	421,549	27%	-	575,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	19,670,470	4,923,402	14,747,068	25%	-	19,670,470
Fund Equity	-	-	-	~	-	-
Total Revenues	19,670,470	4,923,402	14,747,068	25%	-	19,670,470
Administrative Services Expenditures:						
Info Tech / Admin	771,260	140,301	630,959	18%	-	771,260
Info Tech / Network Ops & User Support	5,552,285	738,106	4,814,179	13%	-	5,552,285
Info Tech / Network Security & Architecture	3,214,404	914,193	2,300,211	28%	-	3,214,404
Info Tech / Solutions & Programming	802,089	273,868	528,221	34%	-	802,089
Info Tech / Telecommunications	-	-	-	~	-	-
Info Tech / Enterprise Systems & Training	4,358,521	1,257,235	3,101,286	29%	-	4,358,521
Public Comm / Courier	154,644	22,686	131,958	15%	-	154,644
Clearwater Customer Service	4,817,267	1,139,453	3,677,814	24%	-	4,817,267
Total Expenditures	19,670,470	4,485,842	15,184,628	23%	-	19,670,470

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

**INTERNAL SERVICE FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025**

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
<u>GARAGE FUND</u>						
At first quarter, anticipated revenues of the Garage Fund equal anticipated expenditures for fiscal year 2025/26.						
Garage Fund Revenues						
Charges for Service	18,316,930	4,321,276	13,995,654	24%	-	18,316,930
Miscellaneous Revenues	976,650	237,533	739,117	24%	-	976,650
Transfers In	-	-	-	~	-	-
Total Operating Revenues	19,293,580	4,558,809	14,734,771	24%	-	19,293,580
Fund Equity	-	-	-	~	-	-
Total Revenues	19,293,580	4,558,809	14,734,771	24%	-	19,293,580
Garage Fund Expenditures:						
Fleet Maintenance	18,741,422	2,362,719	16,378,703	13%	-	18,741,422
Radio Communications	552,158	81,819	470,339	15%	-	552,158
Total Expenditures	19,293,580	2,444,538	16,849,042	13%	-	19,293,580

	Increase/ (Decrease)	<u>Amendment Description:</u>
Garage Fund Revenues:	-	No amendments are proposed to Garage Fund revenues at first quarter.
Garage Fund Expenditures:	-	First quarter expenditures of the Garage Fund reflect 13% of total budget due to timing of payments of interfund loans. No amendments are proposed at this time.

**INTERNAL SERVICE FUNDS
FIRST QUARTER REVIEW
For the Three Month Period of October 1, 2025 - December 31, 2025**

	2025/26 Adopted Budget	Year to Date Actual	Variance YTD Actual vs. Adopted Bud	% YTD vs. Budget	Proposed Amendment	2025/26 1 Qtr Amended Budget
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CENTRAL INSURANCE FUND

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

Central Insurance Revenues:

Charges for Service	40,709,580	9,371,208	31,338,372	23%	-	40,709,580
Miscellaneous Revenues	900,000	890,451	9,549	99%	-	900,000
Transfers In	-	-	-	~	-	-
Total Operating Revenues	41,609,580	10,261,660	31,347,920	25%	-	41,609,580
Fund Equity	-	-	-	~	-	-
Total Revenues	41,609,580	10,261,660	31,347,920	25%	-	41,609,580

Central Insurance Expenditures:

Finance / Risk Management	510,264	97,807	412,457	19%	-	510,264
HR / Employee Benefits	516,281	105,170	411,111	20%	-	516,281
HR / Employee Health Clinic	1,837,030	281,087	1,555,943	15%	-	1,837,030
Non-Departmental	38,746,005	8,049,809	30,696,196	21%	-	38,746,005
Total Expenditures	41,609,580	8,533,873	33,075,707	21%	-	41,609,580

**Increase/
(Decrease)**

Amendment Description:

Central Insurance Fund Revenues:

-

No amendments are proposed to Central Insurance Fund revenues at first quarter.

Central Insurance Fund Expenditures:

-

No amendments are proposed to Central Insurance Fund expenditures at first quarter.

CAPITAL IMPROVEMENT PROGRAM

First Quarter Summary

FY 2025/26

The amended 2025/26 Capital Improvement Program budget report is submitted for the City Council's first quarter review. The proposed amendment is a net **budget increase** in the amount of \$26,120,786. 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 \$36,417 in elective pay rebates.
- **Police CAD Replacement** – a budget increase of \$246,320 in other governmental revenue.
- **Line Relocation – Pasco Maintenance** – a budget increase of \$47,201 in property owners share revenue.
- **Pinellas New Mains/Service Lines** – a budget increase of \$138,241 in property owners share revenue.
- **Facilities Upgrade & Improvements** – a budget decrease of \$56,000 in governmental revenue.
- **Pump Station Replacement** – a budget increase of \$321,672 in grant revenue awarded from the State of Florida.
- **Reclaimed Water Distribution** – a budget increase of \$164,200 in reimbursement revenue received.
- **Arts & Cultural Affairs Fund** – a budget increase of \$405,700 transferred from projects for the 1% art funding.
- **South Basin Attenuator** – a budget increase of \$86,518 in FEMA reimbursements received.

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

	Project Budget Increase	Council Approval
➤ Solar NGW Recreation & Countryside Library	\$949,500	11/6/25
➤ Sanitary Sewer Extension	\$3,366,540	10/15/25
➤ Sanitary Sewer R&R	\$19,300,000	09/18/25
➤ Aviation Operation Center	\$1,100,000	01/15/26

CAPITAL IMPROVEMENT PROGRAM
First Quarter Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
Greenprint Implementation					
				To record an increase of \$36,417.17 representing elective pay rebates received, and transfer of \$150,000.00 of elective pay rebate revenue to project C2602, Solar NGW Recreation & Countryside Library, as approved by council on November 6, 2025.	
1	C2106	36,417	(150,000)		(113,583)
Solar North Greenwood Recreation & Countryside Library - NEW PROJECT					
				To establish the project and record a transfer of \$150,000.00 in elective pay rebate revenue from project C2106, Greenprint Implementation, and a budget increase of \$949,500.00 in grant revenue from the US Department of Energy as approved by council on November 6, 2025.	
2	C2602	949,500	150,000		1,099,500
Police CAD Replacement					
				To record a budget increase of \$246,320.40 in other governmental revenue to bring the budget in line with actual receipts received.	
3	C2201	246,320			246,320
Police Equipment Replacement					
				To record a budget increase of \$8,250.00 in surplus machinery & equipment revenue to bring the budget in line with actual receipts received.	
4	P1802	8,250			8,250
Line Relocation-Pinellas Maintenance					
				To record a budget increase of \$14,894.06 in property owners share revenue to bring the budget in line with revenues received.	
5	96365	14,894			14,894
Line Relocation - Pasco Maintenance					
				To record a budget increase of \$47,201.02 in property owners share revenue to bring the budget in line with revenues received.	
6	96376	47,201			47,201
Pinellas New Mains/Service Lines					
				To record a budget increase of \$138,241.03 in property owners share revenue to bring the budget in line with revenues received.	
7	96377	138,241			138,241

CAPITAL IMPROVEMENT PROGRAM
First Quarter Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
				Rebuild Solid Waste Administrative Complex	
				To record a budget transfer of \$400,000.00 in solid waste revenue to project C2603, Routeware Implementation, as approved by council on February 5, 2026.	
				To record a budget transfer of \$39,845.32 in solid waste revenue from project SRTS180001, Solid Waste Transfer Sation Rebuild.	
8	C2302		(360,155)		(360,155)
				Routeware Implementation - NEW PROJECT	
				To establish the project and record a budget transfer of \$400,000.00 in solid waste revenue from project C2302, Rebuild Solid Waste Administrative Complex, as approved by council on February 5, 2026.	
9	C2603		400,000		400,000
				Solid Waste Transfer Station Rebuild - CLOSE PROJECT	
				To record a budget transfer of 39,845.32 in solid waste revenue to project C2302, Rebuild Solid Waste Administrative Complex. This will close the project.	
10	SRTS180001		(39,845)		(39,845)
				Sanitary Sewer Upgrades/Improvements	
				To record a budget transfer of \$750,000.00 sewer revenue from project 96630, Sanitary Sewer Extension, as approved by council on October 15, 2025.	
				To record a budget transfer of \$600,000.00 in water revenue from project 96786, Device/Equipment - Water System.	
11	96212		1,350,000		1,350,000
				Marshall Street Upgrades/Improvements	
				To record a budget transfer of \$2,350,000.00 in sewer revenue to new project M2606, Senate Bill 64 Surface Water Distribution Charges.	
12	96213		(2,350,000)		(2,350,000)
				East Plant Upgrades/Improvements	
				To record a budget transfer of \$2,350,000.00 in sewer revenue to new project M2606, Senate Bill 64 Surface Water Distribution Charges.	
				To record a budget transfer of \$150,000.00 in utility R&R revenue to project M1906, Northeast Plant R&R, as approved by council on November 6, 2025.	
13	96214		(2,500,000)		(2,500,000)
				Northeast Plant Upgrades/Improvements	
				To record a budget transfer of \$2,350,000.00 in sewer revenue to new project M2606, Senate Bill 64 Plan.	
14	96215		(2,350,000)		(2,350,000)
				Pump Station R&R	
				To record a budget transfer of \$1,000,000.00 in water revenue to project 96686, Pump Station Replacement, as approved by council on February 5, 2026.	
15	96217		(1,000,000)		(1,000,000)

CAPITAL IMPROVEMENT PROGRAM
First Quarter Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
				Public Utilities Administrative Building R&R - CLOSE PROJECT	
				To record a budget transfer of \$120,009.26 in utility R&R revenue to new project M2603 Water, RCW, and Well Repair and Improvements.	
16	96523		(120,009)		(120,009)
				Sanitary Sewer Extensions	
				To record a budget transfer of \$750,000.00 in sewer revenue to project 9612, Sanitary Sewer Upgrades/Improvements, and to record a budget increase of \$3,366,540.00 in reimbursement grant funding from FDEP for the Harbor Vista & Meadow Brook Septic to Sewer Expansion as approved by council on October 15, 2025.	
17	96630	3,366,540	(750,000)		2,616,540
				Sanitary Sewer Relocation	
				To record a budget transfer of \$500,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R.	
18	96634		(500,000)		(500,000)
				Laboratory Upgrade R&R - CLOSE PROJECT	
				To record a budget transfer of \$20,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R.	
19	96645		(20,000)		(20,000)
				Facilities Upgrade & Improvements	
				To record a budget transfer of \$11,950,000.00 in sewer revenue to new project M2606, Senate Bill 64 Surface Water Distribution Charges, and to record a budget decrease of \$55,999.53 in other governmental units revenue for PBC (Performance Based Contract) NE Methane Capture due to shift in priorities.	
20	96654	(56,000)	(11,950,000)		(12,006,000)
				Water Pollution Control R&R	
				To record a net decrease of \$11,500,000.00 representing the following transfers; 1) \$10,500,000.00 in sewer revenue to new project M2605, Water Reclamation Facility Maintenance & Repair Program; 2) \$800,000.00 in utility R&R revenue to project M1905, Marshall Street Plant R&R; and 3) \$200,000.00 in utility R&R revenue to project M1906, Northeast Plant R&R.	
21	96664		(11,500,000)		(11,500,000)

CAPITAL IMPROVEMENT PROGRAM
First Quarter Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
Sanitary Sewer R&R					
To record the following amendments which net a budget increase of \$27,820,000: 1) an increase of \$19,300,000 from Water & Sewer Fund reserves as approved by council on September 18, 2025 (representing \$5,100,000 in utility R&R revenue and \$14,200,000 in sewer revenue); 2) a transfer of \$3,000,000.00 in water revenue from project C2214, Public Works Complex; and 3) transfers-in of utility R&R revenue of \$500,000.00 from project 96634, Sanitary Sewer Relocation; \$1,500,000.00 from project M1909, RO Plant at Res #2 R&R; \$1,500,000.00 from project 96783, Water System Upgrades/ Improvements; \$1,000,000.00 from project 96784, Reclaimed Water Distribution System R&R; \$20,000.00 from project 96645, Laboratory Upgrade R&R; and \$1,000,000.00 from project C2408, Osceola Streetscape/ Utility Replacement.					
22	96665	19,300,000	8,520,000		27,820,000
Pump Station Replacement					
To record a transfer of \$1,000,000.00 in water revenue from project 96217, Pump Station R&R as approved by council on February 5th, 2026; a transfer of \$5,000,000.00 in sewer revenue to new project M2604, Lift Station Point Repairs & Improvements; and to record a budget increase of \$321,672.00 to recognize an approved grant for mobile generators from the State of Florida.					
23	96686	321,672	(4,000,000)		(3,678,328)
Water System Upgrades/Improvements					
To record a budget transfer of \$1,500,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R.					
24	96783		(1,500,000)		(1,500,000)
Reclaimed Water Distribution System R&R					
To record a transfer of \$1,000,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R, and to record a budget increase of \$164,199.67 in reimbursement revenue from utility relocation to bring the budget in line with actual revenues received.					
25	96784	164,200	(1,000,000)		(835,800)
Feasibility Studies/Evaluations - Water System - CLOSE PROJECT					
To record a budget transfer of \$3,050,204.59 in utility R&R revenue to new project M2603 Water, RCW, and Well Repair and Improvements. This will close the project.					
26	96785		(3,050,205)		(3,050,205)
Devices/Equipment - Water - CLOSE PROJECT					
To record a budget transfer of \$600,000.00 in water revenue to project 96212, Sanitary Sewer Upgrades/ Improvements. This will close the project.					
27	96786		(600,000)		(600,000)

CAPITAL IMPROVEMENT PROGRAM
First Quarter Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
				Marshall Street Plant R&R	
				To record a budget transfer of \$800,000.00 in utility R&R revenue from project 96664, Water Pollution Control R&R, and to record a budget only decrease of \$9,667.87 from an insurance settlement received which is being tracked instead in storm recovery codes.	
28	M1905	(9,668)	800,000		790,332
				Northeast Plant R&R	
				To record a budget transfer of \$150,000.00 in utility R&R revenue from project 96214, East Plant Upgrades/Improvements, as approved by council on November 6, 2025; and to record a budget transfer of \$200,000.00 in utility R&R revenue from project 96664, Water Pollution Control R&R.	
29	M1906		350,000		350,000
				RO Plant at Res #2 R&R	
				To record a budget transfer of \$1,500,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R.	
30	M1909		(1,500,000)		(1,500,000)
				Utilities Building & Maintenance	
				To record a budget transfer of \$600,00.00 in water revenue to new project M2605, Water Reclamation Facility Maintenance & Repair Program.	
31	M2103		(600,000)		(600,000)
				Water RCW & Well Repair & Improvements - NEW PROJECT	
				To establish the project and record a budget increase of \$9,170,213.85 recognizing the following transfers of utility R&R revenue: 1) \$3,050,204.59 from project 96785, Feasibility Studies/Evaluations - Water System; 2) \$120,009.26 from project 96523 Public Utilities Administrative Building R&R; and 3) \$6,000,000.00 from project C2407, Nash Street.	
32	M2603		9,170,214		9,170,214
				Lift Station Point Repairs & Improvements - NEW PROJECT	
				To establish the project and record a budget transfer of \$5,000,000.00 in sewer revenue from project 96686, Pump Station R&R.	
33	M2604		5,000,000		5,000,000
				Water Reclamation Facility Maintenance & Repair Program - NEW PROJECT	
				To establish the project and record a budget transfer of \$10,500,000.00 in sewer revenue from project 96664, Water Pollution Control R&R, and \$600,000.00 in water revenue from project M2103, Utilities Building & Maintenance.	
34	M2605		11,100,000		11,100,000

CAPITAL IMPROVEMENT PROGRAM
First Quarter Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
Senate Bill 64 Surface Water Distribution Charges. - NEW PROJECT					
				To establish the project and record a budget increase of \$19,000,000.00 in sewer revenue transferred from the following projects: 1) \$2,350,000.00 from project 96213, Marshall Street Upgrades/Improvements; 2) \$2,350,00.00 from project 96214, East Plant Upgrades/Improvements; 3) \$2,350,000.00 from project 96215, Northeast Plant Upgrades/Improvements; and 4) \$11,950,000.00 from project 96654, Facilities Upgrade & Improvements.	
35	M2606		19,000,000		19,000,000
Stormwater System Expansion					
				To record a budget transfer of \$50,00.00 in stormwater revenue from project ENST180010, Lower Spring Branch Improvements as approved by council on October 15, 2025.	
36	ENST180003		50,000		50,000
Lower Spring Branch Improvements					
				To record a budget transfer of \$50,00.00 in stormwater revenue to project ENST180003, Stormwater System Expansion as approved by council on October 15, 2025.	
37	ENST180010		(50,000)		(50,000)
Public Works Complex					
				To record a budget transfer of \$3,000,000.00 in water revenue to project 96665, Sanitary Sewer R&R.	
38	C2214		(3,000,000)		(3,000,000)
Nash Street					
				To record a budget transfer of \$6,000,000.00 in utility R&R Revenue to new project M2603, Water, RCW, and Well Repair and Improvements.	
39	C2407		(6,000,000)		(6,000,000)
Osceola Streetscape/Utility Replacement					
				To record a budget transfer of \$1,000,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R.	
40	C2408		(1,000,000)		(1,000,000)
Aviation Operation Center					
				To record a budget increase of \$880,000.00 from FDOT grant revenue and \$220,000.00 in reimbursement revenue from FlyUSA as approved by council on January 15, 2026.	
41	G2307	1,100,000			1,100,000
Parks & Beautification R&R					
				To record a budget increase of \$1,000.00 in donation revenue to bring the budget in line with actual revenues received.	
42	M2206	1,000			1,000

CAPITAL IMPROVEMENT PROGRAM
First Quarter Amendments
FY 2025/26

Amdmt #	Project Number	Increase/ (Decrease) Amount	Transfer Amount	Description	Net Budget Amendment
Arts and Cultural Affairs Fund					
				To record a budget increase of \$405,700.00 representing 1% art funding from capital project transfers: \$200,000.00 from ENGF220001, New City Hall, \$13,570.00 from G2218, ARPA State Street Park Improvements, and \$192,130.00 from ENPK230001, Downtown Parking Garage.	
43	A2501	405,700			405,700
South Basin Attenuator					
				To record a budget increase of \$86,517.67 in FEMA reimbursements to bring the budget in line with actual revenue received.	
44	C2409	86,518			86,518
E.C. Moore Renovations					
				To record a budget transfer of \$740,000.00 in general fund revenue from project M2207, Athletic Field R&R as approved by council on January 15, 2026.	
45	C2510		740,000		740,000
Athletic Field R&R					
				To record a budget transfer of \$740,000.00 in general fund revenue to project C2510, E.C. Moore Renovations as approved by council on January 15, 2026.	
46	M2207		(740,000)		(740,000)
TOTAL		26,120,786	0		26,120,786
INTERFUND TRANSFERS					
New City Hall					
				To record a transfer of \$200,000.00 from the General Fund revenue to project A2501, Arts and Cultural Affairs Fund, representing the required 1% art funding.	
	ENGF220001		200,000		
ARPA State Street Park Improvements					
				To record a transfer of \$13,570.00 from General Fund revenue to project A2501, Arts and Cultural Affairs Fund, representing the required 1% art funding.	
	G2218		13,570		
Downtown Parking Garage					
				To record a transfer of \$192,130.00 from the capital fund revenue to project A2501, Arts and Cultural Affairs Fund, representing the required 1% art funding.	
	ENPK230001		192,130		
TOTAL INTERFUND TRANSFERS:			405,700		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
FIRST QUARTER: OCTOBER 1, 2025 - DECEMBER 31, 2025

						Actual Expenditures			
Description		Budget	Amdmts	Revised	Project	Open	Available	Status	Amend
		10/1/25		Budget	To Date	Encumbrance	Balance		Ref
Other General Government									
94233	Motorized Equip-Cash	3,117,101	-	3,117,101	2,986,645	11,690	118,766		
94246	Fleet Management & Mapping	710,000	-	710,000	615,964	-	94,036		
94729	City-wide Connectivity	6,892,224	-	6,892,224	5,280,153	108,222	1,503,850		
94736	Geographic Information Sys	1,585,997	-	1,585,997	974,455	-	611,542		
94828	Financial Systems Upgrades	4,358,165	-	4,358,165	2,912,335	-	1,445,830		
94829	CIS Upgrades / Replacement	1,632,376	-	1,632,376	1,311,462	134,413	186,501		
94850	Backfile Conversion of Records	500,000	-	500,000	201,443	-	298,557		
94857	Accela Permit & Code Enforce	1,000,000	-	1,000,000	461,612	5,115	533,273		
94873	City-wide Camera System	974,000	-	974,000	502,239	-	471,761		
94874	City Enterprise Timekeep Sys	478,000	-	478,000	202,802	-	275,198		
94880	Granicus Agenda Mgt Sys	460,000	-	460,000	41,136	-	418,864		
94883	Business Proc Review & Improve	1,500,735	-	1,500,735	761,133	33,136	706,466		
C2004	Lift Stations - General Gov	2,400,000	-	2,400,000	184,797	-	2,215,203		
C2006	ADA Transition Plan	1,800,000	-	1,800,000	383,657	-	1,416,343		
C2007	Citywide Audio/Visual Solutions	640,053	-	640,053	132,922	23,568	483,563		
C2101	North Ward Preservation	291,705	-	291,705	291,745	-	(41)		
C2106	Greenprint Implementation	1,057,869	(113,583)	944,286	802,728	45,087	96,470		1
C2305	Fuel Site Replacement	1,000,000	-	1,000,000	941,220	-	58,780		
C2503	North Ward Renovations	200,000	-	200,000	-	-	200,000		
C2602	Solar NGW Rec & Countryside Lib	-	1,099,500	1,099,500	-	1,093,514	5,986		2
G2211	ARPA Fiber Upgrades	3,500,000	-	3,500,000	1,299,256	2,920,723	(719,979)		
G2214	ARPA Solar Panels	2,225,338	-	2,225,338	2,132,790	92,638	(90)		
ENGF220001	New City Hall	34,726,300	-	34,726,300	19,583,524	15,246,766	(103,990)		
ENGF230001	MSB Renovations	14,000,000	-	14,000,000	9,806,927	3,901,397	291,675		
ENGF240001	Harborview Site Foundation	535,000	-	535,000	-	-	535,000		
315-C2412	Enterprise Asset Management	1,000,000	-	1,000,000	-	-	1,000,000		
C2414	General Services Roof Replace	2,510,000	-	2,510,000	2,505,725	-	4,275		
C2508	Motorola Conversion	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	1,927,878	63,299	1,557,267		
GSBM180002	Flooring for Facilities	2,377,837	-	2,377,837	2,064,115	167,081	146,641		
GSBM180003	Roof Repair and Replacement	5,844,213	-	5,844,213	4,196,416	1,344,906	302,891		
GSBM180004	Painting of Facilities	1,567,923	-	1,567,923	933,592	79,989	554,342		
GSBM180005	Fencing of Facilities	193,170	-	193,170	134,123	22,880	36,166		
GSBM180006	Light Replacement & Repair	1,148,197	-	1,148,197	891,168	-	257,029		
GSBM180007	Elevator Refurbish/Modern	1,110,576	-	1,110,576	69,918	8,400	1,032,258		
GSBM180008	Building Systems	3,468,377	-	3,468,377	1,606,800	89,357	1,772,221		
GSBM180009	New A/C Chiller System	6,300,000	-	6,300,000	3,091,081	19,235	3,189,684		
GSBM180010	General Services R&R	950,000	-	950,000	641,603	-	308,397		
GSBM180011	Generator Maintenance	1,340,000	-	1,340,000	163,325	-	1,176,675		
GSBM180012	General Fac Bldg Major Reno	6,285,242	-	6,285,242	3,085,498	383,872	2,815,872		
GSFL180001	Fleet Facility R&R	1,069,520	-	1,069,520	826,820	-	242,700		
L1907/M1911	IT Disaster Recovery	1,256,572	-	1,256,572	439,031	17,643	799,898		
L1908/M1912	Network Infra & Server R&R	4,686,815	-	4,686,815	4,212,950	5,200	468,665		
L1910	Motorized Equip Replace-LP	69,544,261	-	69,544,261	39,002,158	12,753,157	17,788,946		
L1911	Garage Off Cycle Replacements	653,800	-	653,800	604,158	-	49,642		
L2001/M2010	P25 Radio Equipment & Infrast	4,607,104	-	4,607,104	3,289,320	-	1,317,785		
L2301	Motorized Equip Purchases-LP	11,732,735	-	11,732,735	5,623,314	1,138,359	4,971,062		
M2201	Studio/Production Equip	141,344	-	141,344	-	-	141,344		
M2211	Neighborhood Reinvest Fund	200,000	-	200,000	20,000	-	180,000		
Sub-Total		218,424,871	985,917	219,410,789	128,334,734	39,887,775	51,188,280		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
FIRST QUARTER: OCTOBER 1, 2025 - DECEMBER 31, 2025

						Actual Expenditures			
Description		Budget	Amdmts	Revised	Project	Open	Available	Status	Amend
		10/1/25		Budget	To Date	Encumbrance	Balance		Ref
Police Protection									
94238	Police Vehicles	3,370,290	-	3,370,290	3,072,932	51,399	245,959		
C2201	Police CAD Replacement	1,136,153	246,320	1,382,474	948,502	-	433,971		3
C2206	PD Equipment Facility	750,000	-	750,000	-	-	750,000		
C2601	PD K9 Facility	1,000,000	-	1,000,000	-	-	1,000,000		
M2501	PD Police Training Range R&R	150,000	-	150,000	-	-	150,000		
P1802	Police Equipment Replacement	1,619,325	8,250	1,627,575	1,117,770	-	509,806		4
P1902	Police Information Systems	585,000	-	585,000	426,147	-	158,853		
PD00180001	Police District 3 Station	13,050,000	-	13,050,000	12,990,762	5,000	54,238		
Sub-Total		21,660,769	254,570	21,915,339	18,556,112	56,399	3,302,828		
Fire Protection and Rescue Services									
91218	Fire Engine Replacement	6,383,272	-	6,383,272	4,979,388	3,401,578	(1,997,693)		
C2207	FD Equipment Facility	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	-	480,969	9,031		
C2509	FD Aerial Tiller Replacement	-	-	-	-	2,129,542	(2,129,542)		
FD00190001	Fire Station 46 - Beach	9,958,525	-	9,958,525	9,889,939	-	68,586		
FD00190002	Fire Station 47 Replacement	10,383,525	-	10,383,525	10,279,808	72,353	31,364		
M2005	Fire Training Tower	500,286	-	500,286	418,631	-	81,655		
M2506	Fire Station Alerting System	240,000	-	240,000	-	-	240,000		
M2507	Fire Equipment Replacement	1,380,056	-	1,380,056	344,867	-	1,035,189		
91236	Rescue Vehicle	1,175,506	-	1,175,506	545,997	1,056,882	(427,373)		
91257	AED Program	414,030	-	414,030	279,236	-	134,794		
L2601	Replace & Upgrade Airpacks	2,200,000	-	2,200,000	-	2,122,203	77,797		
ENGF190002	Beach Guard Tower	475,239	-	475,239	390,595	-	84,643		
ENGF200002	Beach Guard Admin Building	330,000	-	330,000	89,488	-	240,512		
Sub-Total		34,680,439	-	34,680,439	27,271,208	10,977,979	(3,568,748)		
Gas Utility Services									
96358	Environmental Remediation	2,134,794	-	2,134,794	2,007,243	29,419	98,132		
96365	Line Relocation-Pinellas Maint	911,569	14,894	926,463	610,005	-	316,458		5
96367	Gas Meter Change Out-Pinellas	5,463,000	-	5,463,000	5,018,952	-	444,048		
96374	Line Relocation-Pinellas Capital	4,233,500	-	4,233,500	3,098,370	-	1,135,130		
96376	Line Relocation - Pasco Maint	483,356	47,201	530,557	184,556	-	346,001		6
96377	Pinellas New Mains/Serv Lines	56,522,082	138,241	56,660,323	44,527,900	87,043	12,045,381		7
96378	Pasco New Mains/Serv Lines	37,070,305	-	37,070,305	29,241,860	13,971	7,814,474		
96379	Pasco Gas Meter Change Out	2,192,821	-	2,192,821	1,357,998	-	834,823		
96381	Line Reloc-Pasco-Capitalized	2,747,300	-	2,747,300	1,305,167	-	1,442,133		
96384	Gas System - Pinellas Building	28,857,855	-	28,857,855	28,161,882	108,138	587,835		
96385	Gas Main Extensions	1,807,845	-	1,807,845	1,622,468	-	185,377		
96386	Expanded Energy Conservation	18,223,589	-	18,223,589	13,397,097	-	4,826,491		
96387	Natural Gas Vehicle	7,584,584	-	7,584,584	6,675,002	-	909,582		
96389	Future IMS Software & Hardware	1,550,000	-	1,550,000	361,793	-	1,188,207		
96391	Gas System Pasco Building	1,200,000	-	1,200,000	3,892	-	1,196,108		
C2301	Pasco Gate Station	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		
M1904	Pinellas Building Equip R&R	2,100,000	-	2,100,000	-	-	2,100,000		
M2402	Gas - Capital Equipment	1,050,000	-	1,050,000	742,321	66,248	241,431		
Sub-Total		178,018,331	200,336	178,218,667	138,327,378	304,818	39,586,471		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
FIRST QUARTER: OCTOBER 1, 2025 - DECEMBER 31, 2025

				Actual Expenditures					
Description		Budget 10/1/25	Amdmts	Revised Budget	Project To Date	Open Encumbrance	Available Balance	Status	Amend Ref
Solid Waste Control Services									
C2005	Underground Refuse Program	1,930,862	-	1,930,862	1,312,949	144,758	473,155		
C2302	Rebuild SW Adm Comp	14,980,526	(360,155)	14,620,371	16,499	-	14,603,872		8
C2411	Solid Waste Truck Wash Facility	6,536,797	-	6,536,797	230,558	291,892	6,014,346		
C2603	Routeware Implementation	-	400,000	400,000	-	-	400,000		9
M2301	SW Facility R&R	1,330,000	-	1,330,000	744,227	141,120	444,653		
SRTS180001	SW Transfer Station Rebuild	19,113,333	(39,845)	19,073,488	19,073,488	-	-	C	10
Sub-Total		43,891,517	-	43,891,517	21,377,720	577,770	21,936,027		
Water-Sewer Combination Services									
96212	Sanitary Sewer Upgrades/Impr	20,878,170	1,350,000	22,228,170	9,606,354	11,069,737	1,552,078		11
96213	Marshall Street Upgrades/Impr	20,535,187	(2,350,000)	18,185,187	14,802,396	592,340	2,790,451		12
96214	East Plant Upgrades/Improve	8,850,000	(2,500,000)	6,350,000	4,037,051	369,918	1,943,031		13
96215	N.E. Plant Upgrades/Improve	32,024,945	(2,350,000)	29,674,945	22,358,894	4,520,426	2,795,625		14
96216	Laboratory Upgrade/Improve	255,079	-	255,079	69,670	-	185,410		
96217	Pump Station R&R	2,350,192	(1,000,000)	1,350,192	1,297,984	-	52,208		15
96523	Pub Utilities Adm Bldg R&R	556,703	(120,009)	436,694	436,694	-	-	C	16
96630	Sanitary Sewer Extension	14,394,688	2,616,540	17,011,228	12,615,157	-	4,396,071		17
96634	Sanitary Sewer Relocation	4,733,640	(500,000)	4,233,640	3,708,338	66,181	459,122		18
96645	Laboratory Upgrade & R&R	1,146,761	(20,000)	1,126,761	1,126,761	-	-	C	19
96654	Facilities Upgrade & Improve	23,488,416	(12,006,000)	11,482,417	10,722,668	-	759,748		20
96664	Water Pollution Control R&R	38,370,314	(11,500,000)	26,870,314	22,620,361	2,137,538	2,112,415		21
96665	Sanitary Sewer R&R	102,319,127	27,820,000	130,139,127	94,354,626	31,324,987	4,459,514		22
96686	Pump Station Replacement	25,578,322	(3,678,328)	21,899,994	16,922,090	3,023,178	1,954,726		23
96721	System R & R - Maintenance	32,928,793	-	32,928,793	22,556,463	2,806,146	7,566,184		
96722	Line Relocation - Maintenance	5,456,588	-	5,456,588	3,767,703	66,181	1,622,704		
96739	Reclaimed Water Dist Sys	55,039,107	-	55,039,107	52,612,497	1,697,896	728,713		
96742	Line Relocation-Capitalized	19,413,095	-	19,413,095	13,853,896	5,490,441	68,757		
96744	System Expansion	4,751,843	-	4,751,843	3,960,802	-	791,042		
96764	RO Plant Exp Res #1	15,727,067	-	15,727,067	13,337,878	409,537	1,979,651		
96767	RO Plant at Res #2	45,472,249	-	45,472,249	42,405,204	279,326	2,787,719		
96767	Groundwater Replenish Fac	5,929,570	-	5,929,570	5,917,653	-	11,917		
96782	RO Plant @WTP #3	3,737,644	-	3,737,644	1,827,536	-	1,910,108		
96783	Water Sys Upgrades/Improve	9,223,925	(1,500,000)	7,723,925	5,015,351	1,359,278	1,349,296		24
96784	Reclaim Water Distrib Sys R&R	8,517,050	(835,800)	7,681,249	3,349,707	1,779,171	2,552,371		25
96785	Feasibility Studies/Evalu - Wtr	5,501,010	(3,050,205)	2,450,805	2,450,805	-	-	C	26
96786	Devices/Equipment - Water	600,000	(600,000)	-	-	-	-	C	27
321-C2412	Enterprise Asset Management	1,987,209	-	1,987,209	1,197,229	-	789,980		
G2206	Portable Generators	771,000	-	771,000	212,380	-	558,620		
M1905	Marshall Street Plant R&R	1,669,668	790,332	2,460,000	1,339,504	180,066	940,430		28
M1906	Northeast Plant R&R	7,187,060	350,000	7,537,060	1,084,570	6,244,425	208,065		29
M1907	East Plant R&R	4,082,637	-	4,082,637	3,346,052	663,224	73,361		
M1908	RO Plant Exp Res #1 R&R	2,150,000	-	2,150,000	134,437	1,155,957	859,606		
M1909	RO Plant at Res #2 R&R	2,700,000	(1,500,000)	1,200,000	431,405	-	768,595		30
M1910	Water Treatment Plant #3 R&R	898,851	-	898,851	152,278	-	746,573		
M2103	Utilities Bldg & Maint	2,714,350	(600,000)	2,114,350	746,817	97,004	1,270,530		31
M2603	Water RCW & Well Repair & Imprv.	-	9,170,214	9,170,214	-	-	9,170,214		32
M2604	Lift Station Point Repairs & Imprv.	-	5,000,000	5,000,000	-	-	5,000,000		33
M2605	WRF Maintenance & Repair Program	-	11,100,000	11,100,000	-	-	11,100,000		34
M2606	Senate Bill 64 Surf Water Dist Chgs	-	19,000,000	19,000,000	-	-	19,000,000		35
Sub-Total		531,940,259	33,086,744	546,027,003	394,379,209	75,332,957	76,314,837		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
FIRST QUARTER: OCTOBER 1, 2025 - DECEMBER 31, 2025

						Actual Expenditures			
Description		Budget	Amdmts	Revised	Project	Open	Available	Status	Amend
		10/1/25		Budget	To Date	Encumbrance	Balance		Ref
Flood Protection/SW Management									
C1908	Stormwater Vehicles & Equip	8,564,092	-	8,564,092	8,564,092	-	-	C	
319-C2412	Enterprise Asset Management	800,000	-	800,000	-	-	800,000		
ENST180001	Stormwater Pipe System Improve	27,123,916	-	27,123,916	9,292,430	7,362,585	10,468,901		
ENST180002	Allen's Creek	5,294,982	-	5,294,982	2,858,045	4,260	2,432,677		
ENST180003	Stormwater System Expansion	754,932	50,000	804,932	788,512	-	16,420		36
ENST180004	Stevenson Creek	6,286,276	-	6,286,276	629,723	4,260	5,652,293		
ENST180005	Coastal Basin	5,297,586	-	5,297,586	3,021,203	101,745	2,174,638		
ENST180006	Alligator Creek Watershed	2,971,197	-	2,971,197	881,003	73,150	2,017,045		
ENST180010	Lower Spring Branch Improve	6,109,000	(50,000)	6,059,000	490,745	228,151	5,340,104		37
ENST240001	North Beach Pump Station	12,851,080	-	12,851,080	163,845	1,240,311	11,446,925		
Sub-Total		76,053,061	-	76,053,061	26,689,596	9,014,462	40,349,003		
Other Physical Environment									
93422	Dredging of City Waterways	1,646,204	-	1,646,204	483,487	-	1,162,717		
C2214	Public Works Complex	15,366,468	(3,000,000)	12,366,468	-	-	12,366,468		38
ENGF180006	City-wide Docks and Seawall	4,286,739	-	4,286,739	2,314,490	246,175	1,726,075		
ENGF180011	Environment Assmt & Clean	1,349,664	-	1,349,664	181,010	1,297	1,167,357		
ENGF180014	Seminole Boat Launch Improve	6,752,000	-	6,752,000	4,551,593	522,751	1,677,657		
M2002	Environ Prk Remediate & Protect	1,350,000	-	1,350,000	455,611	6,500	887,889		
M2006	Right of Way Tree Mgt Prog	1,700,000	-	1,700,000	857,421	-	842,579		
M2210	CW Municipal Cemetery Reno	770,000	-	770,000	354,783	209,020	206,197		
Sub-Total		33,221,075	(3,000,000)	30,221,075	9,198,396	985,742	20,036,938		
Road and Street Facilities									
C2102	Fort Harrison Reconstruction	27,740,926	-	27,740,926	2,993,778	5,964,570	18,782,578		
C2407	Nash Street	14,414,016	(6,000,000)	8,414,016	92,184	192,392	8,129,440		39
C2408	Osceola Streetscape/Util Rplace	14,211,172	(1,000,000)	13,211,172	1,394,229	921,773	10,895,170		40
C2506	Drew Street	3,000,000	-	3,000,000	-	-	3,000,000		
ENRD180002	Bridge Maintenance & Improve	13,486,747	-	13,486,747	4,701,726	80,908	8,704,114		
ENRD180004	Streets and Sidewalks	40,993,994	-	40,993,994	26,920,309	2,773,668	11,300,018		
ENRD180005	City-Wide Intersection Improve	4,222,907	-	4,222,907	1,560,365	6,931	2,655,610		
ENRD180006	Traffic Signals	3,320,280	-	3,320,280	1,575,560	403	1,744,317		
ENRD180007	Traffic Safety Infrastructure	2,769,119	-	2,769,119	1,305,336	177,582	1,286,201		
ENRD240001	ATMS Infrastructure Upgrades	600,000	-	600,000	460,946	18,027	121,027		
ENRD250001	Quiet Zone Compliance	1,500,000	-	1,500,000	-	-	1,500,000		
Sub-Total		126,259,161	(7,000,000)	119,259,161	41,004,433	10,136,254	68,118,475		
Airports									
94817	Airpark Maint & Repair	533,445	-	533,445	436,258	-	97,187		
G1901	Replace Hangar C	1,305,000	-	1,305,000	1,264,714	-	40,286		
G2108	Security System Upgrade	228,000	-	228,000	135,286	-	92,714		
G2306	Apron Relayment	2,472,235	-	2,472,235	219,054	97,260	2,155,921		
G2307	Aviation Operation Center	7,550,000	1,100,000	8,650,000	360,296	116,099	8,173,605		41
G2401	Airpark Hangars - New	4,779,300	-	4,779,300	3,403	-	4,775,897		
G2409	Airpark Property Survey	100,000	-	100,000	97,810	-	2,190		
G2508	Airpark Beacon	110,000	-	110,000	46,483	49,449	14,069		
G2509	Airpark Emergency Generator	500,000	-	500,000	51,000	9,000	440,000		
G2601	Airpark Apron Construction	400,000	-	400,000	-	-	400,000		
G2602	Master Plan & ALP Update	10,000	-	10,000	-	-	10,000		
G2603	Repaint Run & Taxiway Markings	40,000	-	40,000	-	-	40,000		
G2605	Renovation of Aircraft Hangars	52,500	-	52,500	-	-	52,500		
Sub-Total		18,080,480	1,100,000	19,180,480	2,614,304	271,807	16,294,369		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
FIRST QUARTER: OCTOBER 1, 2025 - DECEMBER 31, 2025

				Actual Expenditures					
Description		Budget 10/1/25	Amdmts	Revised Budget	Project To Date	Open Encumbrance	Available Balance	Status	Amend Ref
Parking Facilities									
335-C2412	Enterprise Asset Management	200,000	-	200,000	-	-	200,000		
C2502	Gotham Development Agrmnt	22,000,000	-	22,000,000	5,000,000	-	17,000,000		
ENPK180001	Parking Lot Resurfacing	1,058,476	-	1,058,476	141,821	-	916,656		
ENPK180002	Parking Lot Improvements	1,768,802	-	1,768,802	868,696	-	900,107		
ENPK180003	Parking Facilities	5,655,348	-	5,655,348	2,970,076	26,420	2,658,852		
ENPK230001	Downtown Parking Garage	25,700,000	-	25,700,000	2,026,789	19,630,415	4,042,796		
ENPK250001	Beach Marina Parking Garage	3,000,000	-	3,000,000	-	-	3,000,000		
M2102	Seminole Boat Launch Maint	841,433	-	841,433	45,180	-	796,254		
Sub-Total		60,224,060	-	60,224,060	11,052,561	19,656,835	29,514,664		
Other Transportation									
93415	Waterway Maintenance	1,450,000	-	1,450,000	980,392	4,900	464,708		
G2410	Water Transprt'n Ferry Grant	1,000,000	-	1,000,000	930,086	25,838	44,076		
92842	City Wayfinding Project	2,050,000	-	2,050,000	1,736,333	-	313,667		
C2501	City Shorelines	200,000	-	200,000	-	-	200,000		
ENGf180002	Downtown Intermodal	54,515	-	54,515	8,437	-	46,078		
ENGf180003	Miscellaneous Engineering	754,146	-	754,146	436,854	36,118	281,174		
ENGf180004	Survey Equipment Replace	125,288	-	125,288	59,764	-	65,524		
ENGf180013	Imagine Clearwater	84,661,322	-	84,661,322	84,741,948	60,394	(141,020)		
Sub-Total		90,295,271	-	90,295,271	88,893,815	127,250	1,274,206		
Libraries									
93534	Library FF&E Repair & Replace	780,299	-	780,299	420,569	65,732	293,999		
94861	Library Technology	1,675,000	-	1,675,000	1,370,891	-	304,109		
C2211	Main Library Renovation	775,000	-	775,000	64,700	-	710,300		
Sub-Total		3,230,299	-	3,230,299	1,856,159	65,732	1,308,408		
Culture & Recreation									
93133	Park Land Acquisition	4,344,351	-	4,344,351	4,324,332	-	20,018		
93272	Bicycle Paths-Bridges	6,870,232	-	6,870,232	6,015,518	2,185	852,529		
93602	Sp Events Equip Rep & Rplcmnt	485,000	-	485,000	483,169	-	1,831		
93618	Misc Park & Rec Contract	1,315,000	-	1,315,000	1,115,863	56,133	143,004		
C1904	Ruth Eckerd Hall	8,500,000	-	8,500,000	7,000,000	-	1,500,000		
C2002	Ed Wright/Norton Park Reno	855,272	-	855,272	-	-	855,272		
C2202	Long Center Major Reno	17,500,000	-	17,500,000	7,172,928	9,232,722	1,094,350		
C2209	Neighborhood Park Reno	700,000	-	700,000	-	-	700,000		
C2403	McKay Playfield Improve	1,950,930	-	1,950,930	1,851,894	-	99,036		
C2404	Edgewater Drive Park Impv	1,050,000	-	1,050,000	101,850	14,250	933,900		
C2405	Moccasin Lake Nature Park	100,000	-	100,000	-	-	100,000		
C2406	Pour-in-place Playgrnd Safe Prg	600,000	-	600,000	321,606	-	278,394		
C2512	Landscape Reno and Repairs	800,000	-	800,000	40,322	43,176	716,503		
G2218	ARPA State Street Park Impv	1,549,662	-	1,549,662	870,270	648,427	30,965		
G2507	Missouri Ave Medians	550,000	-	550,000	-	-	550,000		
M2206	Parks & Beautification R&R	6,987,875	1,000	6,988,875	4,598,867	682,310	1,707,699		42
M2401	Amphitheater Repair & Impv	2,418,000	-	2,418,000	96,333	-	2,321,667		
M2502	Coachman Park Improvements	800,000	-	800,000	40,500	23,132	736,368		
ENGf180007	Phillip Jones Park Renovations	1,078,726	-	1,078,726	935,411	82,733	60,582		
A2501	Arts and Cultural Affairs Fund	632,354	405,700	1,038,054	63,117	177,200	797,737		43
93410	Clwr Harbor Marina Maint R&R	674,626	-	674,626	484,167	-	190,459		
93420	Fuel System R & R	382,752	-	382,752	204,216	36,850	141,685		
C1905	Beach Marina Upgrade	48,135,201	-	48,135,201	25,694,752	24,297,230	(1,856,781)		
C1906	Clw Harbor Marina Repl & Up	4,095,695	-	4,095,695	2,594,994	129,247	1,371,454		
C2001	Athletic Flds & Fac Reno/Imprv	10,550,000	-	10,550,000	-	-	10,550,000		

CAPITAL IMPROVEMENT PROGRAM
PROGRAM & STATUS SUMMARY
FIRST QUARTER: OCTOBER 1, 2025 - DECEMBER 31, 2025

					Actual Expenditures				
Description		Budget 10/1/25	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		
C2409	South Basin Attenuator	450,148	86,518	536,665	265,182	56,924	214,559		44
C2504	Countryside Pickleball	1,250,000	-	1,250,000	-	49,000	1,201,000		
C2505	Sports Lighting Retrofit	540,000	-	540,000	-	-	540,000		
C2510	E.C. Moore Renovations	1,160,000	740,000	1,900,000	-	-	1,900,000		45
M1902	Marine Fac Maint Dock R&R	824,527	-	824,527	666,440	16,392	141,695		
M2204	Carpenter & BayCare R&R	9,481,513	-	9,481,513	3,511,577	960,434	5,009,502		
M2205	Recreation Center R&R	3,748,601	-	3,748,601	1,105,413	2,135,555	507,634		
M2207	Athletic Field R&R	4,477,568	(740,000)	3,737,568	1,641,423	226,460	1,869,685		46
M2208	Beach Walk/Pier 60 Park R&R	4,051,312	-	4,051,312	1,741,067	5,050	2,305,195		
M2504	Sailing Center R&R	650,000	-	650,000	192	-	649,808		
M2505	Pier 60 R&R	5,047,858	-	5,047,858	-	-	5,047,858		
Sub-Total		155,357,201	493,218	155,850,419	72,941,402	38,875,410	44,033,607		
TOTAL ALL PROJECTS		1,591,336,795	26,120,786	1,598,457,581	982,497,026	206,271,189	409,689,365		

**Special Program Fund
First Quarter Amendments
FY 2025/26**

Amdmt Number	Program Number	Increase/ (Decrease) Amount	Intrafund Transfer	Amount Description	Net Budget Amendment
General Government Programs					
				Nagano Sister City Program - CLOSE PROGRAM	
				To record a budget increase of \$7,536.60 representing refunds received from the Nagano trip which will bring the budget in line with receipts.	
				The remaining available funding in this program is being transferred to establish new program A2601, Sister Cities Fund, this historical program will be closed.	
1	99928	7,537			7,537
				Sister Cities Fund - NEW PROGRAM	
				To establish the program and record a budget increase of \$142,098.82 transferred from the historical program (99928, Nagano Sister City Program). This new program is being established to account for all sister cities program activities.	
2	A2601	142,099			142,099
				Feasibility Study	
				To record a budget increase of \$100,000.00 of unallocated Special Program Fund reserves as approved by the Council on October 15, 2025.	
				Amendments also include an increase of \$60,000.00 from unallocated Special Program Fund reserves to fund the costs of financial advisors/bond counsel as needed for the program.	
3	M2403	160,000			160,000
General Government Totals:		309,635	-		309,635
Public Safety Programs					
				Foreclosure Registry - Nuisance Abatement	
				To record a budget increase of \$4,400.00, which represents foreclosure registry fees collected to date, to bring the budget in line with actual receipts.	
4	98609	4,400			4,400
				Police Extra Duty	
				To record a budget increase of \$885,466.82 in police service revenue to bring the budget in line with actual receipts.	
5	99215	885,467			885,467
				Police Recruitments	
				To record a budget increase of \$3,000.00 of reimbursed training costs, which will bring the budget in line with receipts.	
6	99279	3,000			3,000
				Federal Forfeiture Treasury	
				To record a budget increase of \$1,057.07 in interest earnings, which will bring the budget in line with actual receipts.	
7	99281	1,057			1,057

**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)					
				Police Education Fund	
				To record a budget increase of \$19,829.83 in police education fine revenue, which will bring the budget in line with actual receipts.	
8	99317	19,830			19,830
				Investigative Recovery Costs	
				To record a budget increase of \$67,872.85 in fines, forfeitures, and penalties revenue to bring the budget in line with actual receipts.	
9	99329	67,873			67,873
				Florida Contraband Forfeiture Fund	
				To record a budget increase of \$37,678.96 in fines, forfeitures, and penalties revenue, \$9,600.00 in surplus revenue from auction proceeds, and \$8,229.40 in interest earnings to bring the budget in line with actual receipts.	
10	99330	55,508			55,508
				Vehicle Replacement Fund	
				To record a budget increase of \$53,920.50 transferred from 99215, Police Extra Duty, representing revenue collected for vehicle usage on extra duty jobs.	
11	99350	53,921			53,921
				Safe Neighborhood Program	
				To record an increase of \$12,020.85 representing donation revenues received and an increase of \$70,000.00 transferred from 99330, Florida Contraband Forfeiture Fund, to support community outreach programs.	
12	99356	82,021			82,021
				Crime Prevention Program	
				To record an increase of \$10,000.00 transferred from 99330, Florida Contraband Forfeiture Fund, to support community outreach programs.	
13	99364	10,000			10,000
				Federal Forfeiture Sharing	
				To record an increase of \$28,319.71 in governmental revenues from the US Department of Justice, and \$15,592.27 in interest earnings to bring the budget in line with actual receipts.	
14	99387	43,912			43,912
				Police SAFE Grant - CLOSE PROGRAM	
				To record a budget decrease of \$367,841.22 in governmental revenues, this program is complete and will be closed.	
15	G2411	(367,841)			(367,841)
				Pedestrian/Bicycle Safety Grant 2026 - NEW PROGRAM	
				To establish the program and record a budget increase of \$22,969.15 to recognize the grant award approved from the University of North Florida Training and Services Institute as	
16	G2510	22,969			22,969

**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)					
				FDOT Speeding & Aggressive Driving Grant - NEW PROGRAM	
				To establish the program and record a budget increase of \$75,000.00 to recognize the grant award approved from the Florida Department of Transportation (FDOT) as approved by	
17	G2606	75,000			75,000
				Police SAFE Grant - NEW PROGRAM	
				To establish the program and record a budget increase of \$440,000.00 to recognize the grant award approved from the Florida Department of Law Enforcement (FDLE).	
18	G2608	440,000			440,000
				Mental Health Co-Responder Team	
				To record a budget increase of \$94,667.22 transferred from M2209, Opioid Settlement Funds representing McKinsey funds received and interest earned to be used in funding of the mental health unit.	
19	P2101	94,667			94,667
				FBI Overtime Reimbursement	
				To record a budget increase of \$15,000.00 in reimbursement revenue from the Federal Bureau of Investigation (FBI) to account for special duty assignments.	
20	P2203	15,000			15,000
Public Safety Program					
	Totals:	1,506,783	-		1,506,783
Physical Environment Programs					
				Tree Replacement Program	
				To record a budget increase of \$124,552.00 in fines, forfeiture, and penalties revenue to bring the budget in line with actual receipts.	
21	99970	124,552			124,552
Physical Environment Program					
	Totals:	124,552	-		124,552

**Special Program Fund
First Quarter Amendments
FY 2025/26**

Amdmt Number	Program Number	Increase/ (Decrease) Amount	Intrafund Transfer	Amount Description	Net Budget Amendment
Economic Environment Programs					
				P3 Program - NEW PROGRAM	
				To establish the program and recognize an increase of \$25,000 in application fee revenue to bring the budget in line with receipts to date.	
22	M2601	25,000			25,000
				Brownfield RLF Grant - NEW PROGRAM	
				To establish the program and record a budget increase of \$470,911.00 in Revolving Loan Fund (RLF) grant revenues awarded from the Environmental Protection Agency (EPA).	
23	G2609	470,911			470,911
Economic Environment Program					
	Totals:	495,911	-		495,911
Human Services Programs					
				JWB Youth Programming	
				To record a budget increase of \$569,723.00 in governmental revenue from the Juvenile Welfare Board (JWB) for fiscal year 25/26 youth programming as approved by the Council on September 18, 2025.	
24	G2107	569,723			569,723
				ARPA Education Grants & Partnerships - CLOSE PROGRAM	
				To record a budget increase of \$12,718.07 in refunds received to bring the budget in line with actual receipts. This program is complete and will be closed.	
25	G2217	12,718			12,718
				JWB After School Programs	
				To establish the program, record a budget increase of \$334,668.00 in governmental revenue from the Juvenile Welfare Board (JWB), and an increase of 5.2 FTE's for after school youth programming as approved by the Council on November 6, 2025.	
26	G2607	334,668			334,668
				Opioid Settlement Funds	
				To record a budget increase of \$6,958.56 in interest earnings to bring the budget in line with revenues received to date.	
27	M2209	6,959			6,959
Human Services Program					
	Totals:	924,068	-		924,068

**Special Program Fund
First Quarter Amendments
FY 2025/26**

Amdmt Number	Program Number	Increase/ (Decrease) Amount	Intrafund Transfer	Amount Description	Net Budget Amendment
Culture and Recreation Programs					
				Library Special Account	
28	99910	53,993		To record a budget increase of \$53,992.88 in donation revenue to bring the budget in line with actual receipts.	53,993
				Clearwater for Youth Grants	
29	G1907	100		To record a budget increase of \$100.00 in donation revenue for youth programs. This will bring the budget in line with actual receipts.	100
				FY26 Special Events - NEW PROGRAM	
30	PRSE260001	401,059		To establish the annual program and record a budget increase of \$104,926.83 transferred from E2501, FY25 Special Events. Amendments also include budget increases for special event revenues (sales, sponsorships, and reimbursements) received to date this fiscal year which include: \$235,303.49 from the Turkey Trot; \$45,301.23 from events for Mama Duck; and \$15,527.87 from the Sea Blues Festival.	401,059
Culture and Recreation Program					
	Total:	455,152	-		455,152
	Total Budget				
	Increase/(Decrease):	3,816,102	-		3,816,102
Intrafund/Interfund Transfers					
				Nagano Sister City Program - CLOSE PROGRAM	
99928			142,099	To record a transfer of \$142,098.82, representing the available balance, to new program A2601, Sister Cities Fund. This historical program will be closed.	
				Police Extra Duty	
99215			53,921	To record a transfer of \$53,920.50 to 99350, Vehicle Replacement, representing revenue collected for vehicle usage on extra duty jobs.	
				Florida Contraband Forfeiture Fund	
99330			80,000	To record transfers of fines, forfeiture, and penalty revenue of \$70,000.00 to 99356, Safe Neighborhood Program; and \$10,000.00 to 99364, Crime Prevention Program.	
				FY25 Special Events - CLOSE PROGRAM	
E2501			104,927	To record a transfer of \$104,926.83 to program PRSE260001, FY26 Special Events. This prior year program will be closed.	
				Opioid Settlement Funds	
M2209			94,667	To record a transfer of \$94,667.22 to program P2101, Mental Health Co-Responder Team. This represents McKinsey funds received and interest earned to be used in funding of the mental health unit.	
	Total Interfund Transfers:	475,613			

SPECIAL PROGRAM STATUS SUMMARY
FIRST QUARTER: OCTOBER 1, 2025 - DECEMBER 31, 2025

		Actual Expenditures							
	Description	Original Budget	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	149,927	-	139,073	C	1
99928	Nagano Sister City Program	453,659	7,537	461,195	461,195	-	(0)		
A2601	Sister Cities Fund	37,380	142,099	179,479	6,591	-	172,887		
M1913	Lien Foreclosure Program	1,318,484	-	1,318,484	620,324	-	698,159		
M2101	Planning Studies Fund	1,675,000	-	1,675,000	919,185	96,269	659,546	3	
M2403	Feasibility Study	504,000	160,000	664,000	574,788	59,249	29,962		
M2404	Property Use/Surplus Planning	200,000	-	200,000	-	-	200,000		
	Sub-Total	4,477,522	309,635	4,787,157	2,732,011	155,518	1,899,628		
PUBLIC SAFETY PROGRAMS									
98609	Foreclosure Registry-Nuisance Abtmnt	208,400	4,400	212,800	22,163	-	190,638		4
99215	Police Extra Duty	10,823,205	885,467	11,708,672	11,633,939	-	74,733		5
99279	Police Recruitments	414,010	3,000	417,010	285,506	-	131,504		6
99281	Fed Forfeitures - Treasury	198,603	1,057	199,660	160,579	-	39,081		7
99316	Police Volunteers	183,519	-	183,519	148,682	-	34,837		
99317	Police Education Fund	1,523,335	19,830	1,543,165	1,326,567	-	216,598		8
99329	Investigative Recovery Costs	3,330,481	67,873	3,398,353	2,979,280	6,000	413,073		9
99330	FL Contraband Forfeiture Fund	1,587,675	55,508	1,643,184	1,370,510	-	272,673		10
99350	Vehicle Replacement Fund	1,317,332	53,921	1,371,252	910,592	152,327	308,333		11
99356	Safe Neighborhood Program	1,592,703	82,021	1,674,724	1,591,263	-	83,461		12
99364	Crime Prevention Program	266,609	10,000	276,609	265,331	-	11,278		13
99387	Federal Forfeiture Sharing	2,713,700	43,912	2,757,612	2,106,139	-	651,473		14
99927	Emergency Operations	5,251,908	-	5,251,908	3,279,931	-	1,971,977		
D2302	Hurricane Idalia	1,387,559	-	1,387,559	247,219	-	1,140,341		
D2401	Hurricane Debby	12,718	-	12,718	148,851	-	(136,133)		
D2402	Hurricane Helene	-	-	-	4,549,048	-	(4,549,048)		
D2501	Hurricane Milton	-	-	-	2,033,440	-	(2,033,440)		
G2411	Police SAFE Grant	543,000	(367,841)	175,159	169,513	-	5,645		15
G2510	Ped/Bicycle Safety Grant 2026	-	22,969	22,969	16,396	-	6,574		16
G2606	FDOT Speeding & Aggrsve Drv Grnt	-	75,000	75,000	14,980	-	60,020		17
G2608	PD SAFE Grant 2026	-	440,000	440,000	-	-	440,000		18
P1801	School Resource Officers	4,922,475	-	4,922,475	4,591,830	-	330,646		
P2101	Mental Health Co-Responder Team	958,442	94,667	1,053,109	784,800	-	268,309		19
P2201	DEA OT Reimbursement Program	75,000	-	75,000	67,909	-	7,091		
P2202	ESST OT Reimbursement Program	8,000	-	8,000	2,546	-	5,454		
P2203	FBI OT Reimbursement Program	45,000	15,000	60,000	55,552	-	4,448		20
P2204	Secret Service OT Reimb Program	50,000	-	50,000	45,382	-	4,618		
P2301	The Sound Acoustic Study	168,500	-	168,500	153,183	-	15,317		
P2302	PSO - Countryside Christian	259,920	-	259,920	217,768	-	42,152		
	Sub-Total	37,842,094	1,506,783	39,348,877	39,178,898	158,327	11,652		
PHYSICAL ENVIRONMENT PROGRAMS									
99970	Tree Replacement Program	2,349,450	124,552	2,474,002	1,148,808	15,418	1,309,777		21
	Sub-Total	2,349,450	124,552	2,474,002	1,148,808	15,418	1,309,777		
TRANSPORTATION PROGRAMS									
M2503	Clearwater Ferry - PSTA	100,000	-	100,000	4,785	-	95,215		
	Sub-Total	100,000	-	100,000	4,785	-	95,215		
ECONOMIC ENVIRONMENT PROGRAMS									
99802	Brownfield Revolving Loan	1,216,732	-	1,216,732	420,381	-	796,351		
99846	Economic Development - QTI	166,879	-	166,879	71,591	-	95,288		
G2010	CDBG-CV Fund	1,549,338	-	1,549,338	1,349,459	-	199,879		
M2009	Afford Housing & Comm Development	290,853	-	290,853	59,687	-	231,166		
M2105	ED Strategic Plan	153,896	-	153,896	-	-	153,896		
M2405	Amplify Sublease Agreement	250,000	-	250,000	150,000	100,000	-		

SPECIAL PROGRAM STATUS SUMMARY

FIRST QUARTER: OCTOBER 1, 2025 - DECEMBER 31, 2025

		Actual Expenditures						
	Description	Original Budget	Amdmt	Revised Budget	Project To Date	Open Encumbr	Available Balance	Status Amend Ref
ECONOMIC ENVIRONMENT PROGRAMS (CONTINUED)								
M2601	P3 Program	-	25,000	25,000	-	-	25,000	22
G2207	Brownfield MAC Grant	300,000	-	300,000	254,165	-	45,835	
G2209	Duke Energy ED Grant	50,000	-	50,000	26,443	-	23,557	
G2210	ARPA North Greenwood CRA	5,000,000	-	5,000,000	4,992,188	7,813	-	
G2212	ARPA Affordable Housing	3,300,000	-	3,300,000	2,892,764	-	407,236	
G2301	Public Facilities 2023	694,390	-	694,390	692,123	-	2,268	
G2402	Public Facilities 2024	1,098,895	-	1,098,895	1,094,677	-	4,218	
G2408	HOME-ARP	1,637,567	-	1,637,567	14,877	-	1,622,690	
G2501	Public Facilities 2025	444,517	-	444,517	236,177	-	208,339	
G2503	Program Administration 2025	187,424	-	187,424	185,848	-	1,577	
G2609	Brownfield RLF Grant	-	470,911	470,911	62,327	-	408,584	23
G2610	Public Facilities 2026	707,413	-	707,413	12,705	355,474	339,234	
G2611	Economic Development 2026	287,653	-	287,653	1,250	20,000	266,403	
G2612	Program Administration 2026	190,738	-	190,738	107,698	8,541	74,499	
G2613	Housing/Infill 2026	188,314	-	188,314	-	-	188,314	
G2614	Public Services 2026	138,883	-	138,883	-	115,735	23,148	
	Sub-Total	17,853,494	495,911	18,349,405	12,624,360	607,562	5,117,482	
HUMAN SERVICES PROGRAMS								
98601	Next Steps to Better Nutrition	9,000	-	9,000	9,000	-	-	C
99562	HUD Special Education	30,000	-	30,000	27,600	-	2,400	
99844	United Way	22,580	-	22,580	13,509	-	9,070	
99869	Health Prevention Program	190,269	-	190,269	180,134	-	10,135	
G2107	JWB Youth Programming	2,704,560	569,723	3,274,283	2,485,628	-	788,655	24
G2217	ARPA Education Grants & Partnerships	750,000	12,718	762,718	762,718	-	-	C 25
G2607	JWB After School Programs	-	334,668	334,668	41,351	-	293,317	26
M2209	Opioid Settlement Funds	522,751	6,959	529,709	529,709	-	0	27
	Sub-Total	4,229,159	924,068	5,153,227	4,049,650	-	1,103,577	
CULTURE AND RECREATION PROGRAMS								
98608	Clark-Turner Trust (Library)	106,077	-	106,077	12,700	-	93,377	
99910	Library Special Account	1,007,498	53,993	1,061,491	976,287	-	85,204	28
C2303	Library - Machan Estate	1,176,297	-	1,176,297	-	-	1,176,297	
G1907	Clearwater for Youth Grants	136,587	100	136,687	107,832	-	28,856	29
E2501	FY25 Special Events	387,338	-	387,338	387,338	-	(0)	C
PRSE260001	FY26 Special Events	70,000	401,059	471,059	339,151	-	131,908	30
M2606	Sponsorship & Naming Rights	-	-	-	-	-	-	
	Sub-Total	2,883,797	455,152	3,338,950	1,823,308	-	1,515,642	
TOTAL ALL PROGRAMS		69,735,516	3,816,102	73,551,618	61,561,819	936,825	11,052,973	

City of Clearwater
SPECIAL DEVELOPMENT FUND
First Quarter Amendments
FY 2025/26

Increase/
(Decrease) **Description**

Revenues

No amendments are proposed to Special
 - Development Fund revenues at first quarter.

\$	-	Net Revenue Amendments
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Expenditures

No amendments are proposed to Special
 Development Fund expenditures at first quarter.

\$	-	Net Expenditure Amendments
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SPECIAL REVENUE FUNDS
First Quarter: October 1, 2025 - December 31, 2025

	Original Budget 2025/26	First Quarter Amended Budget 2025/26	Amendments
SPECIAL DEVELOPMENT FUND			
Revenues:			
Ad Valorem Taxes	5,200,200	5,200,200	-
Infrastructure Tax	17,030,000	17,030,000	-
Interest Earnings	416,000	416,000	-
Recreation Facility Impact Fees	76,620	76,620	-
Multi-Modal Impact Fees	250,000	250,000	-
Local Option Fuel Tax	1,427,150	1,427,150	-
Allocation of Assigned Fund Balance	732,630	732,630	-
	25,132,600	25,132,600	-
Expenditures:			
Transfer to Capital Improvement Fund			
Road Millage	5,191,750	5,191,750	-
Infrastructure Tax	3,400,000	3,400,000	-
Recreation Facility Impact Fees	342,630	342,630	-
Parks & Recreation Impact Fees	76,620	76,620	-
Multi-Modal Impact fees	640,000	640,000	-
Local Option Fuel Tax	1,427,150	1,427,150	-
Infrastructure Tax - Debt on Internal Loans	5,000,000	5,000,000	-
	16,078,150	16,078,150	-
SPECIAL PROGRAM FUND			
Revenues:			
CDBG/Home Funds	925,890	925,890	-
Interest Earnings	244,000	275,837	31,837
Intergovernmental Revenue	-	1,588,750	1,588,750
Charges for Service Revenue	-	914,867	914,867
Judgments, Fines and Forfeit Revenue	-	249,934	249,934
Miscellaneous Revenue	-	395,101	395,101
Transfers from General Fund:			
Sister City Program	37,380	37,380	-
Planning Study Fund	250,000	250,000	-
United Way Campaign Fund	1,500	1,500	-
Special Events	70,000	70,000	-
Police Recruitments	60,000	60,000	-
School Resource Officers	210,000	210,000	-
Police Mental Health Co-Responder Team	199,000	199,000	-
Transfers from Special Programs	-	475,613	475,613
Allocation of Unassigned Fund Balance	-	160,000	160,000
	1,997,770	5,813,872	3,816,102
Expenditures:			
General Government	287,380	597,015	309,635
Public Safety	469,000	1,975,783	1,506,783
Physical Environment	-	124,552	124,552
Transportation	-	-	-
Economic Environment	622,422	1,118,333	495,911
Human Services	1,500	925,568	924,068
Culture and Recreation	70,000	525,152	455,152
Interfund Transfers	303,468	303,468	-
	1,753,770	5,569,872	3,816,102

SPECIAL REVENUE FUNDS

First Quarter: October 1, 2025 - December 31, 2025

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

ADMINISTRATIVE CHANGE ORDERS

First Quarter 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.

10/10/25	Administrative Change Order #1 – <i>Reclaimed Water Piping Improvement Project</i> (21-0029-UT). This change order increases and decreases items in accordance with field conditions resulting in a net zero change to the contract. Rowland, An Allclear Company LLC	0.00
12/23/25	Administrative Change Order #2 – <i>Fire Station 47</i> (18-0011-FD). This change order increases and decreases items in accordance with field conditions resulting in a net decrease to the contract. Biltmore Construction Co. Inc.	(2,189.27)