**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 |
|---|---|---|---|---|---|---|
| ***General Fund:*** | | | | | | |
| 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 |
| ***Utility Funds:*** | | | | | | |
| Water & Sewer Fund | | | | | | |
| 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 |
| Stormwater Fund | | | | | | |
| 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 |
| Gas Fund | | | | | | |
| 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 |
| Solid Waste and Recycling Fund | | | | | | |
| 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 |
| ***Enterprise Funds:*** | | | | | | |
| Marine Fund | | | | | | |
| 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 |
| Airpark Fund | | | | | | |
| Revenues | 286,720 | 75,419 | 211,301 | 26% | - | 286,720 |
| Expenditures | 216,320 | 134,897 | 81,423 | 62% | - | 216,320 |
| Clearwater Harbor Marina Fund | | | | | | |
| Revenues | 1,233,800 | 389,178 | 844,622 | 32% | - | 1,233,800 |
| Expenditures | 1,196,190 | 414,645 | 781,545 | 35% | - | 1,196,190 |
| Parking Fund | | | | | | |
| 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 |
| ***Internal Service Funds:*** | | | | | | |
| General Services Fund | | | | | | |
| 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 |
| Administrative Services | | | | | | |
| 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 |
| Garage Fund | | | | | | |
| 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 |
| Central Insurance Fund | | | | | | |
| 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**

| | Increase/ (Decrease) | | Description |
|---|---|---|---|
| **Ad Valorem Taxes** | - | | 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. |
| **Intergovernmental** | - | | At first quarter, approximately 9% of intergovernmental revenue has been received. This is due to the timing of receipts for sales tax revenues. |
| **Transfer (to) from Surplus** | | | |
| | | 214,262 | 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. |
| **Net Transfer (to) from Retained Earnings** | 214,262 | | |
| **Net General Fund Revenue Amendment** | 214,262 | | |

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

| | Increase/ (Decrease) | Description |
|---|---|---|
| **City Attorney's Office** | 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. |
| **Parks & Recreation** | - | 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. |
| **Non-Departmental** | | |
| | - | 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** | 214,262 | |

**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 |
|---|---|---|---|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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) | Amendment Description: |
|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **GARAGE FUND** | | | | | | |
| **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) | Amendment Description: |
|---|---|---|
| **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 |
|---|---|---|---|---|---|---|
| **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 <u>have</u> 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** | |
| 1 | C2106 | 36,417 | (150,000) | 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. | (113,583) |
| | | | | **Solar North Greenwood Recreation & Countryside Library - NEW PROJECT** | |
| 2 | C2602 | 949,500 | 150,000 | 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. | 1,099,500 |
| | | | | **Police CAD Replacement** | |
| 3 | C2201 | 246,320 | | To record a budget increase of $246,320.40 in other governmental revenue to bring the budget in line with actual receipts received. | 246,320 |
| | | | | **Police Equipment Replacement** | |
| 4 | P1802 | 8,250 | | To record a budget increase of $8,250.00 in surplus machinery & equipment revenue to bring the budget in line with actual receipts received. | 8,250 |
| | | | | **Line Relocation-Pinellas Maintenance** | |
| 5 | 96365 | 14,894 | | To record a budget increase of $14,894.06 in property owners share revenue to bring the budget in line with revenues received. | 14,894 |
| | | | | **Line Relocation - Pasco Maintenance** | |
| 6 | 96376 | 47,201 | | To record a budget increase of $47,201.02 in property owners share revenue to bring the budget in line with revenues received. | 47,201 |
| | | | | **Pinellas New Mains/Service Lines** | |
| 7 | 96377 | 138,241 | | To record a budget increase of $138,241.03 in property owners share revenue to bring the budget in line with revenues received. | 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**<br>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.<br>To record a budget transfer of $39,845.32 in solid waste revenue from project SRTS180001, Solid Waste Transfer | |
| 8 | C2302 | | (360,155) | Sation Rebuild. | (360,155) |
| | | | | **Routeware Implementation - NEW PROJECT**<br>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 | |
| 9 | C2603 | | 400,000 | by council on February 5, 2026. | 400,000 |
| | | | | **Solid Waste Transfer Station Rebuild - CLOSE PROJECT**<br>To record a budget transfer of 39,845.32 in solid waste revenue to project C2302, Rebuild Solid Waste | |
| 10 | SRTS180001 | | (39,845) | Administrative Complex. This will close the project. | (39,845) |
| | | | | **Sanitary Sewer Upgrades/Improvements**<br>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.<br>To record a budget transfer of $600,000.00 in water revenue from project 96786, Device/Equipment - Water | |
| 11 | 96212 | | 1,350,000 | System. | 1,350,000 |
| | | | | **Marshall Street Upgrades/Improvements**<br>To record a budget transfer of $2,350,000.00 in sewer revenue to new project M2606, Senate Bill 64 Surface | |
| 12 | 96213 | | (2,350,000) | Water Distribution Charges. | (2,350,000) |
| | | | | **East Plant Upgrades/Improvements**<br>To record a budget transfer of $2,350,000.00 in sewer revenue to new project M2606, Senate Bill 64 Surface Water Distribution Charges.<br>To record a budget transfer of $150,000.00 in utility R&R revenue to project M1906, Northeast Plant R&R, as | |
| 13 | 96214 | | (2,500,000) | approved by council on November 6, 2025. | (2,500,000) |
| | | | | **Northeast Plant Upgrades/Improvements**<br>To record a budget transfer of $2,350,000.00 in sewer | |
| 14 | 96215 | | (2,350,000) | revenue to new project M2606, Senate Bill 64 Plan. | (2,350,000) |
| | | | | **Pump Station R&R**<br>To record a budget transfer of $1,000,000.00 in water revenue to project 96686, Pump Station Replacement, as | |
| 15 | 96217 | | (1,000,000) | approved by council on February 5, 2026. | (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** | |
| 16 | 96523 | | (120,009) | 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. | (120,009) |
| | | | | **Sanitary Sewer Extensions** | |
| 17 | 96630 | 3,366,540 | (750,000) | 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. | 2,616,540 |
| | | | | **Sanitary Sewer Relocation** | |
| 18 | 96634 | | (500,000) | To record a budget transfer of $500,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R. | (500,000) |
| | | | | **Laboratory Upgrade R&R - CLOSE PROJECT** | |
| 19 | 96645 | | (20,000) | To record a budget transfer of $20,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R. | (20,000) |
| | | | | **Facilities Upgrade & Improvements** | |
| 20 | 96654 | (56,000) | (11,950,000) | 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. | (12,006,000) |
| | | | | **Water Pollution Control R&R** | |
| 21 | 96664 | | (11,500,000) | 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. | (11,500,000) |

**CAPITAL IMPROVEMENT PROGRAM**
**First Quarter Amendments**
**FY 2025/26**

| Amdmt # | Project Number | Increase/ (Decrease) Amount | Transfer Amount | Description | Net Budget Amendment |
|---|---|---|---|---|---|
| 22 | 96665 | 19,300,000 | 8,520,000 | **Sanitary Sewer R&R**<br>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. | 27,820,000 |
| 23 | 96686 | 321,672 | (4,000,000) | **Pump Station Replacement**<br>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. | (3,678,328) |
| 24 | 96783 | | (1,500,000) | **Water System Upgrades/Improvements**<br>To record a budget transfer of $1,500,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R. | (1,500,000) |
| 25 | 96784 | 164,200 | (1,000,000) | **Reclaimed Water Distribution System R&R**<br>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. | (835,800) |
| 26 | 96785 | | (3,050,205) | **Feasibility Studies/Evaluations - Water System - CLOSE PROJECT**<br>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. | (3,050,205) |
| 27 | 96786 | | (600,000) | **Devices/Equipment - Water - CLOSE PROJECT**<br>To record a budget transfer of $600,000.00 in water revenue to project 96212, Sanitary Sewer Upgrades/ Improvements. This will close the project. | (600,000) |

**CAPITAL IMPROVEMENT PROGRAM**
**First Quarter Amendments**
**FY 2025/26**

| Amdmt # | Project Number | Increase/ (Decrease) Amount | Transfer Amount | Description | Net Budget Amendment |
|---|---|---|---|---|---|
| 28 | M1905 | (9,668) | 800,000 | **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. | 790,332 |
| 29 | M1906 | | 350,000 | **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. | 350,000 |
| 30 | M1909 | | (1,500,000) | **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. | (1,500,000) |
| 31 | M2103 | | (600,000) | **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. | (600,000) |
| 32 | M2603 | | 9,170,214 | **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. | 9,170,214 |
| 33 | M2604 | | 5,000,000 | **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. | 5,000,000 |
| 34 | M2605 | | 11,100,000 | **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. | 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** | |
| 35 | M2606 | | 19,000,000 | 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. | 19,000,000 |
| | | | | **Stormwater System Expansion** | |
| 36 | ENST180003 | | 50,000 | 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. | 50,000 |
| | | | | **Lower Spring Branch Improvements** | |
| 37 | ENST180010 | | (50,000) | 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. | (50,000) |
| | | | | **Public Works Complex** | |
| 38 | C2214 | | (3,000,000) | To record a budget transfer of $3,000,000.00 in water revenue to project 96665, Sanitary Sewer R&R. | (3,000,000) |
| | | | | **Nash Street** | |
| 39 | C2407 | | (6,000,000) | 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. | (6,000,000) |
| | | | | **Osceola Streetscape/Utility Replacement** | |
| 40 | C2408 | | (1,000,000) | To record a budget transfer of $1,000,000.00 in utility R&R revenue to project 96665, Sanitary Sewer R&R. | (1,000,000) |
| | | | | **Aviation Operation Center** | |
| 41 | G2307 | 1,100,000 | | 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. | 1,100,000 |
| | | | | **Parks & Beautification R&R** | |
| 42 | M2206 | 1,000 | | To record a budget increase of $1,000.00 in donation revenue to bring the budget in line with actual revenues received. | 1,000 |

**CAPITAL IMPROVEMENT PROGRAM**
**First Quarter Amendments**
**FY 2025/26**

| Amdmt # | Project Number | Increase/ (Decrease) Amount | Transfer Amount | Description | Net Budget Amendment |
|---|---|---|---|---|---|
| 43 | A2501 | 405,700 | | **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. | 405,700 |
| 44 | C2409 | 86,518 | | **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. | 86,518 |
| 45 | C2510 | | 740,000 | **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. | 740,000 |
| 46 | M2207 | | (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. | (740,000) |
| | **TOTAL** | **26,120,786** | **0** | | **26,120,786** |

**INTERFUND TRANSFERS**

| | | | |
|---|---|---|---|
| ENGF220001 | 200,000 | **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. | |
| G2218 | 13,570 | **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. | |
| ENPK230001 | 192,130 | **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. | |
| **TOTAL INTERFUND TRANSFERS:** | **405,700** | | |

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

| | Description | Budget 10/1/25 | Amdmts | Revised Budget | Actual Expenditures Project To Date | Open Encumbrance | Available Balance | Status | Amend 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 10/1/25 | Amdmts | Revised Budget | Project To Date | Open Encumbrance | Available Balance | Status | Amend 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 & Uograde 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**

| | Description | Budget 10/1/25 | 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 | - | - | **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**

| | Description | Budget 10/1/25 | Amdmts | Revised Budget | Actual Expenditures 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 Transprtn 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**

| | Description | Budget 10/1/25 | Amdmts | Revised Budget | Actual Expenditures 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** | | | | | |
| 1 | 99928 | 7,537 | | **Nagano Sister City Program - CLOSE PROGRAM**<br>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.<br>The remaining available funding in this program is being transferred to establish new program A2601, Sister Cities Fund, this historical program will be closed. | 7,537 |
| 2 | A2601 | 142,099 | | **Sister Cities Fund - NEW PROGRAM**<br>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. | 142,099 |
| 3 | M2403 | 160,000 | | **Feasibility Study**<br>To record a budget increase of $100,000.00 of unallocated Special Program Fund reserves as approved by the Council on October 15, 2025.<br>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. | 160,000 |
| **General Government Totals:** | | **309,635** | **-** | | **309,635** |
| **Public Safety Programs** | | | | | |
| 4 | 98609 | 4,400 | | **Foreclosure Registry - Nuisance Abatement**<br>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. | 4,400 |
| 5 | 99215 | 885,467 | | **Police Extra Duty**<br>To record a budget increase of $885,466.82 in police service revenue to bring the budget in line with actual receipts. | 885,467 |
| 6 | 99279 | 3,000 | | **Police Recruitments**<br>To record a budget increase of $3,000.00 of reimbursed training costs, which will bring the budget in line with receipts. | 3,000 |
| 7 | 99281 | 1,057 | | **Federal Forfeiture Treasury**<br>To record a budget increase of $1,057.07 in interest earnings, which will bring the budget in line with actual receipts. | 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)** | | | | | |
| 8 | 99317 | 19,830 | | **Police Education Fund**<br>To record a budget increase of $19,829.83 in police education fine revenue, which will bring the budget in line with actual receipts. | 19,830 |
| 9 | 99329 | 67,873 | | **Investigative Recovery Costs**<br>To record a budget increase of $67,872.85 in fines, forfeitures, and penalties revenue to bring the budget in line with actual receipts. | 67,873 |
| 10 | 99330 | 55,508 | | **Florida Contraband Forfeiture Fund**<br>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. | 55,508 |
| 11 | 99350 | 53,921 | | **Vehicle Replacement Fund**<br>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. | 53,921 |
| 12 | 99356 | 82,021 | | **Safe Neighborhood Program**<br>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. | 82,021 |
| 13 | 99364 | 10,000 | | **Crime Prevention Program**<br>To record an increase of $10,000.00 transferred from 99330, Florida Contraband Forfeiture Fund, to support community outreach programs. | 10,000 |
| 14 | 99387 | 43,912 | | **Federal Forfeiture Sharing**<br>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. | 43,912 |
| 15 | G2411 | (367,841) | | **Police SAFE Grant - CLOSE PROGRAM**<br>To record a budget decrease of $367,841.22 in governmental revenues, this program is complete and will be closed. | (367,841) |
| 16 | G2510 | 22,969 | | **Pedestrian/Bicycle Safety Grant 2026 - NEW PROGRAM**<br>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 | 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** | |
| 17 | G2606 | 75,000 | | 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 | 75,000 |
| | | | | **Police SAFE Grant - NEW PROGRAM** | |
| 18 | G2608 | 440,000 | | 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). | 440,000 |
| | | | | **Mental Health Co-Responder Team** | |
| 19 | P2101 | 94,667 | | 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. | 94,667 |
| | | | | **FBI Overtime Reimbursement** | |
| 20 | P2203 | 15,000 | | 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. | 15,000 |
| **Public Safety Program Totals:** | | **1,506,783** | **-** | | **1,506,783** |
| **Physical Environment Programs** | | | | | |
| | | | | **Tree Replacement Program** | |
| 21 | 99970 | 124,552 | | To record a budget increase of $124,552.00 in fines, forfeiture, and penalties revenue to bring the budget in line with actual receipts. | 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** | | | | | |
| 22 | M2601 | 25,000 | | **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. | 25,000 |
| 23 | G2609 | 470,911 | | **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). | 470,911 |
| **Economic Environment Program** | **Totals:** | **495,911** | **-** | | **495,911** |
| **Human Services Programs** | | | | | |
| 24 | G2107 | 569,723 | | **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. | 569,723 |
| 25 | G2217 | 12,718 | | **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. | 12,718 |
| 26 | G2607 | 334,668 | | **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. | 334,668 |
| 27 | M2209 | 6,959 | | **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. | 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**

| | Description | Original Budget | Amdmt | Revised Budget | Actual Expenditures 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 | | |
| 99928 | Nagano Sister City Program | 453,659 | 7,537 | 461,195 | 461,195 | - | (0) | **C** | 1 |
| A2601 | Sister Cities Fund | 37,380 | 142,099 | 179,479 | 6,591 | - | 172,887 | | 2 |
| 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 | | |
| M2403 | Feasibility Study | 504,000 | 160,000 | 664,000 | 574,788 | 59,249 | 29,962 | | 3 |
| 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**

| | Description | Original Budget | Amdmt | Revised Budget | Actual Expenditures 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** |
| **Expenditures** | |
| | No amendments are proposed to Special Development Fund expenditures at first quarter. |
| **$ -** | **Net Expenditure Amendments** |

**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 – *Reclaimed Water Piping Improvement Project* (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 – *Fire Station 47* (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)** |