

ORDINANCE NO. 2025-XX

CITY OF PINELLAS PARK, FLORIDA

APPROPRIATION AND ANNUAL BUDGET ORDINANCE

AN APPROPRIATION AND ANNUAL BUDGET ORDINANCE OF THE CITY OF PINELLAS PARK, FLORIDA, COVERING THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; BEING AN ORDINANCE APPROPRIATING FUNDS REQUIRED FOR THE PURPOSE OF MEETING THE GENERAL OPERATING EXPENSES OF THE CITY FOR SALARIES, WAGES, FEES NECESSARY OR PROPER, DISBURSEMENTS AND OTHER EXPENDITURES NECESSARY OR PROPER FOR THE OPERATION OF THE CITY GOVERNMENT, THE WATER AND SEWERAGE UTILITY SYSTEM, AND FOR THE PURPOSE OF MEETING DEBT RETIREMENT REQUIREMENTS AND CAPITAL IMPROVEMENTS DURING SAID FISCAL YEAR; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 200.065, Fla. Stat, the Pinellas Park City Council has established a proposed millage rate and intends to establish a budget for fiscal year 2025-2026; and

WHEREAS, the City Council of the City of Pinellas Park finds the adoption of this Ordinance to be in the best interests of the public's health, safety, and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PINELLAS PARK, PINELLAS COUNTY, FLORIDA.

In accordance with Section 2-1306 of the City of Pinellas Park Code of Ordinances, there is hereby appropriated, in accordance with the attached schedules, for all expenses necessary or proper for carrying on the City Government and for debt retirement during the fiscal year ending September 30, 2026, from revenues accruing to the city from the collection of real and personal property taxes, and from surplus funds and revenue available or accruing from any and all other sources during said fiscal year, the following, as hereinafter set forth in this appropriations ordinance:

SECTION I. GENERAL FUND

There is hereby appropriated from the revenues on hand and/or accruing from the collection of ad valorem taxes levied and assessed General Fund expenses for the city for the fiscal year ending September 30, 2026, and from revenues on hand and/or accruing from all other sources during the said fiscal year, in accordance with the attached schedules of estimated revenue, and for the general operating expenses and obligations of the City of Pinellas Park during said fiscal year, the sum of eighty eight million, two hundred thirty thousand, six hundred and sixteen dollars (\$88,230,616).

(A) All revenues under Section I of this Ordinance shall be placed exclusively in the General Fund of the City of Pinellas Park, from which the expenditures for general operating

purposes, debt retirement, capital improvements and all other necessary or proper expenses shall be paid, in accordance with the appropriations hereinafter provided in the attached schedules.

(B) Revenues received or accrued for materials and/or service rendered, the volume or cost of which cannot be determined in advance so as to be included as a definite amount in the budget, for which the city is reimbursed shall be placed in the General Funds of the city and the cost of such materials and/or service shall be paid from the General Funds, and any excess of receipts above disbursements, shall become a part of the revenues of the city.

SECTION II. WATER AND SEWER REVENUE FUND

There is hereby appropriated from the “Water and Sewer Revenue Fund” of the Water and Sewerage Utility System, which revenues are derived from the sale of water, water meters and installations, sewer charges, and other services rendered in connection with the operation, extension, maintenance, repair and improvement of the Water and Sewerage Utility System in accordance with the schedules attached of the estimated revenues, for the operating and other expenses necessary or proper related to the said system, and for debt service during the fiscal year ending September 30, 2026, the sum of thirty eight million, two hundred eighty four thousand, three hundred and fifty-three dollars (\$38,284,353).

SECTION III. CONFISCATED PROPERTY FUND

There is hereby appropriated from the “Confiscated Property Fund”, which revenues are derived pursuant to Florida Statutes 932.703 which provides for forfeiture of certain properties used in the commission of a felony, for the purpose of funding certain law enforcement expenses of the City of Pinellas Park, in accordance with the schedules attached for the fiscal year ending September 30, 2026, the sum of thirty-nine thousand and five hundred dollars (\$39,500).

SECTION IV. PUBLIC IMPROVEMENT REVENUE FUND

There is hereby appropriated from the “Public Improvement Revenue Fund”, which revenues are derived from franchise fees, public service taxes, infrastructure sales taxes, public improvement bond debt service revenue account interest income, and those revenues shared by the State of Florida in accordance with Chapter 218, Part II, Florida Statutes, as provided by Ordinance Numbers 120, 123, 329, 354,683, 1536, 1568, and 1793 for the purpose of meeting the operating, capital outlay, and debt requirements of the General, Capital Improvement Assessment, Insurance Loss, and Public Improvement Revenue Funds, in accordance with the schedules attached for the fiscal year ending September 30, 2026, the sum of nineteen million, eight hundred four thousand, seven hundred and twenty five dollars (\$19,804,725).

SECTION V. COMMUNITY REDEVELOPMENT FUND

There is hereby appropriated from the “Community Redevelopment Fund”, which is created in accordance with the provisions of Section 163.387, Florida Statutes and City of Pinellas Park Ordinance Number 2047, which revenues are derived from ad valorem taxes levied by each taxing authority on taxable real property contained within the geographic boundaries of the redevelopment area, for the purpose of financing the Community Redevelopment projects within the Community Redevelopment Area of the City of Pinellas Park, in accordance with the schedules

attached for the fiscal year ending September 30, 2026 the sum of seven million, nine hundred thirty-three thousand, one hundred and ninety-two dollars (\$7,933,192).

SECTION VI. CAPITAL EQUIPMENT REPLACEMENT FUND

There is hereby appropriated from the “Capital Equipment Replacement Fund”, which revenues are derived from transfers from the General Fund and the Water and Sewer Revenue Fund and from any and all other sources during said fiscal year, for the purpose of capital equipment replacement and internal service expenses of the City of Pinellas Park, in accordance with schedules attached, for the fiscal year ending September 30, 2026, the sum of eleven million, four hundred thirty-five thousand, four hundred and fifty-six dollars (\$11,435,456).

SECTION VII. CAPITAL IMPROVEMENT FUND

There is hereby appropriated from the “Capital Improvement Fund,” which revenues are derived from transfers from the Public Improvement Revenue Fund and from any and all sources during said fiscal year, for the purpose of general capital improvement projects within the City of Pinellas Park, in accordance with the schedules attached, for the fiscal year ending September 30, 2026, the sum of sixty-nine million, eight hundred thirty-seven thousand, four hundred and seventy-nine dollars (\$69,837,479).

SECTION VIII. INSURANCE LOSS FUND

There is hereby appropriated from the “Insurance Loss Fund”, which is governed by City of Pinellas Park Resolution Numbers 79-79 and 89-34 and which revenues are derived from transfers from the General and Water and Sewer Funds and from any and all sources during said fiscal year, for the purpose of providing limited self-insurance to the City of Pinellas Park, in accordance with the schedules attached for the fiscal year ending September 30, 2026, the sum of five hundred eighty-nine thousand, two hundred and ten dollars (\$589,210).

SECTION IX. WORKERS’ COMPENSATION LOSS FUND

There is hereby appropriated from the “Workers’ Compensation Loss Fund” which is created in accordance with City of Pinellas Park Resolution Numbers 89-35 and 96-17, which revenues are derived from transfers from the General and Water and Sewer Funds and from any and all sources during said fiscal year, for the purpose of providing payment of adjusted insurance premiums, in accordance with the schedules attached for the fiscal year ending September 30, 2026, the sum of three hundred thousand dollars (\$300,000).

SECTION X. STORMWATER FUND

There is hereby appropriated from the “Stormwater Revenue Fund” of the Stormwater System, which revenues are derived from the annual non-ad valorem assessment in connection with the operation, extension, maintenance, repair and improvement of the Stormwater System in accordance with the schedules attached of the estimated revenues, for the operating and other expenses necessary or proper related to the said system, during the fiscal year ending September

30, 2026, the sum of four million, three hundred seventeen thousand, two hundred and forty-nine dollars (\$4,317,249).

SECTION XI. YOUTH PARK COMPLEX FUND

There is hereby appropriated from the “Youth Park Complex Fund,” which revenues are derived from recreation fees, concessions, and contributions from the general fund during said fiscal year for the purpose of planning, development, and building of the Youth Park Complex in accordance with the budget amendment schedules attached, for the fiscal year ending September 30, 2026, the sum of zero dollars (\$0).

SECTION 1: General Provisions: The City Council’s approval of this Appropriation and Annual Budget Ordinance on first reading shall constitute adoption of the tentative budget for fiscal year 2025-2026, as required by Section 200.065, Florida Statutes. The tentative budget for fiscal year 2025-2026 is attached hereto as Exhibit “A”. The City Council may amend the tentative budget at the first reading and public hearing for this Appropriation and Annual Budget Ordinance and then must vote on any amended tentative budget at that time. The City Council’s adoption of this Appropriation and Annual Budget Ordinance on second reading after a second public hearing on this Appropriation and Annual Budget Ordinance shall constitute adoption of the final budget for the City for fiscal year 2025-2026, in accordance with Section 200.065, Florida Statutes. The final approved annual budget shall be attached to this Ordinance as Exhibit “A-1” to be presented at second reading and second public hearing.

SECTION 2: All purchase orders for materials or services that remain open at the end of fiscal year 2025-2026 are to become automatic appropriations in the appropriate departmental accounts in the fiscal year ending September 30, 2026, unless canceled.

SECTION 3: Severability: The provisions of the Ordinance and any parts or sub-parts thereof shall be deemed to be severable and independent of each other, and in the event that any portion or subsection of this Ordinance is found to be invalid or unenforceable, such findings shall not affect any remaining portions of this Ordinance.

SECTION 4: That this Ordinance shall be in full force and effective on October 1, 2025.

PUBLISHED THE _____ DAY OF _____, 2025.

PUBLIC HEARING THE _____ DAY OF _____, 2025.

PUBLIC HEARING THE _____ DAY OF _____, 2025.

PASSED THIS _____ DAY OF _____, 2025.

AYES:

NAYS:

ABSENT:

ABSTAIN:

APPROVED THIS _____ DAY OF _____, 2025.

Sandra L. Bradbury
MAYOR

ATTEST:

Jennifer Carfagno, MMC
CITY CLERK

Business Impact Estimate

This form must be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: **Ordinance 2025-XX**

AN APPROPRIATION AND ANNUAL BUDGET ORDINANCE OF THE CITY OF PINELLAS PARK, FLORIDA, COVERING THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; BEING AN ORDINANCE APPROPRIATING FUNDS REQUIRED FOR THE PURPOSE OF MEETING THE GENERAL OPERATING EXPENSES OF THE CITY FOR SALARIES, WAGES, FEES NECESSARY OR PROPER, DISBURSEMENTS AND OTHER EXPENDITURES NECESSARY OR PROPER FOR THE OPERATION OF THE CITY GOVERNMENT, THE WATER AND SEWERAGE UTILITY SYSTEM, AND FOR THE PURPOSE OF MEETING DEBT RETIREMENT REQUIREMENTS AND CAPITAL IMPROVEMENTS DURING SAID FISCAL YEAR; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes.

If one or more boxes are checked below, this means the City is of the view that a business impact estimate is ***not*** required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☒ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Development orders and development permits, as those terms are defined in Florida Statutes § 163.3164, and development agreements, as authorized by the Florida Local Government Development Agreement Act under Florida Statutes § 163.3220-163.3243;
 - b. Comprehensive plan amendments and land development regulation amendments initiated by an application by a private party other than the City;
 - c. Sections 190.005 and 190.046, Florida Statutes, regarding community development

¹ See Section 166.041(4)(c), Florida Statutes.

- districts;
- d. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - e. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

To appropriate funds for all expenses necessary or proper for carrying on the City government and debt retirement for the fiscal year ending in September 30, 2026 from revenues collected by the City.

We are budgeting \$88,230,616 in expenditures for the general fund, \$38,284,353 for the water and sewer fund, and \$69,837,479 for the capital improvement fund.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

(a) An estimate of direct compliance costs that businesses may reasonably incur;

None

(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and

None

(c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

None

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

None

4. Additional information the governing body deems useful (if any):

None

SCHEDULE A

GENERAL FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$28,262,365	\$32,262,486	\$38,215,851	\$38,983,118
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Ad Valorem Taxes	\$27,422,293	\$31,311,081	\$33,470,205	\$35,531,696
Business Tax	806,970	855,334	800,000	845,000
Plan Reviews/Inspections	318,053	346,368	222,000	222,000
Zoning Advertising Fees	4,735	8,568	3,145	3,145
County Recording Fee	815	575	150	150
Building Permits	735,543	721,871	600,000	650,000
Floor Waivers	125	225	150	150
Technology & Enhancements	22,143	19,773	18,000	18,000
Sign Variance Fee	-	-	150	150
Plumbing Permits	40,520	41,407	35,000	35,000
Heating Permits	67,400	94,286	70,000	70,000
Electrical Permits	83,739	90,206	75,000	75,000
Gas Permits	1,780	453	4,100	4,100
Sign and Fence Permits	5,710	7,705	5,000	5,000
Public Works Permits	88,000	106,450	45,000	45,000
Land Permits	6,220	6,980	6,500	6,500
Fire Permits	29,875	12,108	30,000	25,000
Fire & Life Safety Review	65,117	42,080	70,000	70,000
Medical District Fees	61	466	200	200
Bulletproof Vest Partner Grant	10,218	17,404	-	-
Pedestrian Safety Grant	40,807	37,864	-	-
Justice Grant	17,203	18,988	-	-
Federal Disaster Relief	124,739	25,341	-	-
CD Block Grant	34,752	-	-	-
FDOT State Grant	108,688	115,378	-	-
State Disaster Relief	219,834	4,253	-	-
Miscellaneous Grants	6,216	5,500	-	-
1972 State Rev Sharing	2,382,390	2,286,022	2,382,390	2,382,390
Beverage Licenses	28,130	30,237	25,000	25,000
Mobile Home Licenses	23,138	23,441	22,500	22,500
1982 Sales Tax	4,606,181	4,396,674	4,600,000	4,600,000
Gasoline Tax Refund	45,871	47,129	41,400	41,400
1987 Local Option Gas Tax	683,222	663,823	625,000	625,000
County Library	482,461	494,645	482,825	495,000
County EMS/First	40,709	42,286	-	-
County EMS – Citywide	2,537,149	3,082,649	3,329,851	3,329,851
Fire Incentive Pay	25,633	24,852	25,000	25,000
Zoning Fees	32,885	47,165	13,500	13,500
Convenience Fee	21,465	2,783	-	-
Property Searches	32,810	34,560	35,000	35,000
Vacant Property Registrations	8,475	4,000	15,000	15,000
Fire District Charges	796,374	873,726	850,000	850,000
EMS Charges	1,691,433	2,055,100	2,157,851	2,157,851
Fire Protect - Waste Recovery	40,000	40,000	40,000	40,000
Kenneth City - Fire Services	361,829	123,514	-	-
School Resource	222,193	195,797	199,920	199,920
Contractual Services – Police	360,152	323,488	350,000	350,000
Contractual Services – Fire	7,229	6,408	3,000	3,000
Retirement Services	110,007	112,409	105,000	105,000
Agreement - Kenneth City	15,290	-	-	-
Refuse Collection	8,413,139	9,031,505	8,644,000	9,392,000
Refuse Fuel Surcharge	838,816	890,559	675,000	750,000

SCHEDULE A

GENERAL FUND REVENUES

<i>Refuse Billing</i>	978,471	1,036,447	850,000	1,050,000
<i>Land Clearing Principal</i>	12,852	6,013	6,300	6,300
<i>Property Improvements</i>	3,487	-	5,000	5,000
<i>Code Enforcement Liens</i>	18,910	12,042	28,361	28,361
<i>Library Fees</i>	10,458	167,548	11,300	11,300
<i>Recreation Fees</i>	20,151	20,669	18,000	18,000
<i>Recreation Fees – Taxable</i>	16,140		15,500	15,500
<i>Special Rec Fees – Forbes</i>	102,699	19,852	102,000	102,000
<i>Special Rec Fees – Broderick</i>	62,571	122,915	65,000	65,000
<i>Special Rec Fees – Skyview</i>	9,395	74,311	6,200	6,200
<i>Special Rec Fees - Sr. Center</i>	5,023	11,464	8,000	8,000
<i>Special Rec Fees – Teen Center</i>	9,582	5,187	9,000	9,000
<i>Swimming Pool – Taxable</i>	12,877	8,133	12,500	12,500
<i>Swimming Pool – Exempt</i>	16,770	13,904	12,500	12,500
<i>CPR Class Fee</i>	-	7,355	2,000	2,000
<i>Court Fines</i>	168,363	-	215,000	215,000
<i>Pinellas Park Police Training</i>	10,085	176,046	12,000	12,000
<i>Interest Income</i>	995,562	10,205	800,000	1,000,000
<i>Interest Income – SBA</i>	965	1,266,167	-	950
<i>Interest Income – FL Class</i>	52,027	1,162	-	92,000
<i>Interest Income – FL Safe</i>	61,794	96,801	-	350,000
<i>Interest Income – FMIVT</i>	3,816	366,377	-	-
<i>License Agreement</i>	67,208	-	63,500	63,500
<i>Staff Charges</i>	11,077	74,314	3,800	3,800
<i>Rent-Bandshell – Tax</i>	17,075	(1)	1,800	1,800
<i>Rent-Bandshell - Non-Tax</i>	10,934	23,873	15,000	15,000
<i>Library Copy Machines</i>	19,956	1,275	15,000	15,000
<i>Auditorium Maintenance Fee Tax</i>	-	19,933	-	-
<i>Performing Arts – Taxable</i>	11,350	-	7,600	12,600
<i>Performing Arts - Non-Taxable</i>	21,138	14,101	21,000	21,000
<i>Ticket Sales – Taxable</i>	153,664	17,834	157,835	162,000
<i>Ticket Sales – Non Taxable</i>	36	165,626	-	-
<i>Performing Art Center-Concessions</i>	11,389	103	11,000	11,000
<i>Recreation Center Tax</i>	21,296	11,640	19,200	19,200
<i>Recreation Center Non-Tax</i>	4,775	25,326	3,000	3,000
<i>Equestrian Arena Rent-Taxable</i>	601	12,030	-	-
<i>Equestrian Non-Tax</i>	-	701	-	-
<i>Community Garden Rent</i>	1,746	-	1,336	1,336
<i>Park Pavilion – Tax</i>	(200)	1,745	100	100
<i>Ball Field/Park – Tax</i>	64,998	(160)	30,000	30,000
<i>Ball Field Rental - Non-Tax</i>	3,712	12,685	10,000	10,000
<i>Inc/Dec Fair Value Invest.</i>	212,644	2,522	25,000	450,000
<i>Sale of City Assets – Tax</i>	-	881,373	9,971	9,971
<i>Sale of City Assets – Exempt</i>	4,928	-	5,312	5,312
<i>Insurance Claims</i>	48,410	2,770	-	-
<i>Sale of Scrap</i>	3,663	-	6,091	6,091
<i>Miscellaneous Revenue</i>	65,610	5,938	20,000	20,000
<i>False Alarms/Police</i>	12,275	124,388	12,000	12,000
<i>False Alarms/Fire</i>	400	99,619	1,500	1,500
<i>Taxable Sales</i>	-	31,875	2,500	2,500
<i>Library Taxable Sales</i>	5,548	25,000	4,500	4,500
<i>Non-Taxable Sales</i>	2,647	950	6,000	6,000
<i>Misc. Rebates</i>	119	17,655	154	154
<i>Crash Report Rebates</i>	5,990	12,055	9,060	9,060
<i>Discounts Earned</i>	23	29	100	100
<i>Surcharge</i>	858	3,639	3,200	3,200
<i>Refund Prior Year Expense</i>	(54,136)	19,855	5,000	5,000
<i>Donations - Private Source</i>	72,095	76,030	20,000	20,000
<i>Auditorium Cleaning Charge</i>	450	450	-	-

SCHEDULE A

GENERAL FUND REVENUES

<i>Perform. Arts Cleaning Charge</i>	4,900	4,694	750	750
<i>Perform. Arts Cleaning Non-Tax</i>	5,400	10,150	5,000	10,000
<i>Gen Fd Svc Chg to W/S Fd</i>	1,795,000	1,800,000	1,800,000	1,800,000
<i>Pymt in Lieu of Prop Tax</i>	625,039	625,039	625,039	625,039
<i>Trans from Redev. District</i>	337,451	448,632	501,785	150,897
<i>Trans from Pub Imp Rev.</i>	14,997,631	15,500,000	18,000,000	18,000,000
TOTAL REVENUES	\$75,267,485	\$82,320,484	\$83,742,131	\$87,596,524

SCHEDULE B

GENERAL FUND EXPENDITURES

EXPENDITURES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>City Council</i>	\$523,762	\$545,573	\$560,426	\$578,770
<i>City Clerk</i>	796,244	766,059	900,252	1,045,002
<i>Legal</i>	499,441	510,355	547,000	616,038
<i>City Manager</i>	480,422	644,131	697,994	780,976
<i>Human Resources Admin.</i>	267,365	277,069	325,477	402,529
<i>Workforce Management</i>	687,911	658,329	786,759	979,238
<i>Retirement Services</i>	220,232	224,431	246,008	295,435
<i>Planning & Development Services.</i>	1,099,827	1,181,273	1,390,269	1,504,144
<i>Purchasing</i>	855,005	878,488	896,895	692,447
<i>At Large</i>	4,564,191	6,461,929	6,241,474	6,925,805
<i>Police</i>	19,532,800	20,382,108	23,872,001	24,707,857
<i>Fire</i>	9,727,946	10,726,343	11,721,782	12,611,015
<i>EMS</i>	4,476,065	4,922,755	5,411,422	6,127,164
<i>Building Development</i>	1,728,572	1,716,528	1,859,434	2,197,694
<i>Refuse Collection</i>	9,308,610	9,890,050	10,204,000	10,304,000
<i>Public Works Admin.</i>	459,113	451,482	468,152	631,204
<i>Transportation</i>	3,175,752	3,517,072	3,507,978	3,516,845
<i>Leisure Services Admin</i>	620,065	736,314	523,347	588,677
<i>Library</i>	2,191,105	2,324,216	2,625,774	2,895,376
<i>Parks</i>	1,810,246	2,089,709	2,290,829	2,441,698
<i>Recreation</i>	2,900,193	3,248,284	3,675,866	3,872,637
<i>Communications & Marketing</i>	994,460	952,198	1,097,330	967,472
<i>Special Events</i>	814,527	840,603	891,074	892,492
<i>Construction Services</i>	645,104	493,311	640,276	640,285
<i>Community Development Adm.</i>	448,368	442,098	477,279	676,519
<i>Neighborhood Services</i>	958,039	996,241	1,115,766	1,339,297
TOTAL EXPENDITURES	\$69,785,365	\$75,876,949	\$82,974,864	\$88,230,616

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNAPPR. FUND BAL.	(1,481,999)	(490,170)	-	-
UNAPPR. ENDING FUND BALANCE	\$32,262,486	\$38,215,851	\$38,983,118	\$38,349,026

SCHEDULE C

WATER AND SEWER FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. NET ASSETS	\$8,913,749	8,322,480	\$13,400,141	13,400,141
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Convenience Fees	\$166,493	\$20,749	\$-	\$-
Pinellas County Interbilling	4,300	3,936	5,200	5,200
Sale of Water	13,522,771	14,316,146	16,139,427	17,300,000
Penalties	640,627	585,137	600,000	600,000
Water Connection Charges	12,727	47,346	20,000	20,000
Misc. Water Charges	124,616	173,795	125,000	125,000
Sewer Service Charges	18,682,997	22,854,652	21,166,250	22,225,000
Sewer Connection Charges	64,160	59,260	60,000	60,000
Sale of Reclaimed Water	985,499	1,080,165	1,100,000	1,320,000
Reclaim Water Conn Chges	12,564	3,614	12,500	12,500
Interest Income	509,431	578,835	310,000	310,000
Interest Income - SBA	506	538	-	500
Interest Income – FL Class	27,640	44,445	-	35,000
Interest Income – FL Safe	34,387	183,618	-	130,000
Interest Income - FMIVT	1,110	-	-	-
Int/Dec Fair Value Adjust.	127,148	480,291	-	130,000
Sale of City Assets - Taxable	-	-	350	350
Sale of City Assets - Exempt	28	1,145	500	500
Gain/Loss Asset Dispositions	28	1,144	2,000	2,000
Miscellaneous Revenue	16,910	8,272	5,100	5,100
Taxable Sales	-	-	555	555
Refund of Prior FY Exp	3,610	5,188	225	225
Finance Svc Chg to Gen	665,000	665,000	665,000	665,000
Transfer from General Fund	3,203	-	-	-
TOTAL REVENUES	\$35,605,755	\$41,113,276	\$40,212,107	\$42,946,930

SCHEDULE D

WATER AND SEWER FUND EXPENSES

EXPENSES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Finance	\$3,713,056	\$3,340,765	\$3,112,366	\$2,572,416
Office of Mgmt & Budget	507,515	553,843	530,231	602,536
City At Large	6,455,251	6,116,704	9,028,325	6,149,290
Water	10,137,535	10,824,678	11,028,756	11,661,003
Reclaimed Water	1,088,958	1,113,960	1,125,457	1,283,770
Sewer	15,163,616	15,910,863	15,386,972	16,015,338
TOTAL EXPENSES	\$37,065,931	\$37,860,813	\$40,212,107	\$38,284,353

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNRESTRICTED NET ASSETS	868,907	1,825,198	-	-
UNRESTRICTED ENDING NET ASSETS	\$8,322,480	\$13,400,141	\$13,400,141	\$18,062,718

ADDITIONAL CASH FLOW INFORMATION	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Capital Impr. Expenditures	\$1,012,142	\$-	\$-	\$-
Debt Service Expenditures	\$-	\$-	\$-	\$-

SCHEDULE E

CONFISCATED PROPERTY FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$198,635	\$429,290	\$786,778	\$788,278
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Miscellaneous Grants	\$-	\$25,798	\$-	\$-
Confiscated Property	2,121	124,963	10,000	10,000
Fed Proceeds-Conf.Pro	299,687	310,642	30,000	30,000
Interest Income	10,984	19,876	1,000	15,000
Interest Income - SBA	10	18	-	15
Interest Income – FL Class	619	1,481	-	1,000
Interest Income – FL Safe	864	5,999	-	5,000
Interest Income - FMIVT	12	-	-	-
Inc/Decr Fair Value Inv.	3,376	17,880	-	8,000
TOTAL REVENUES	\$317,673	\$506,657	\$41,000	\$69,015

SCHEDULE F

CONFISCATED PROPERTY FUND EXPENDITURES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
EXPENDITURES				
Operating Supplies	\$67,325	\$31,891	\$20,000	\$20,000
Travel and Training	11,794	-	9,500	9,500
Operating Equipment	7,899	117,278	10,000	10,000
TOTAL EXPENDITURES	\$87,018	\$149,169	\$39,500	\$39,500

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNRESTRICTED NET ASSETS	-	-	-	-
UNRESTRICTED ENDING NET ASSETS	\$429,290	\$786,778	\$788,278	\$817,793

SCHEDULE G

PUBLIC IMPROVEMENT REVENUE FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$1,986,233	\$4,143,515	\$1,888,945	\$1,018,199
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>Electric Franchise Fee</i>	\$6,055,279	\$5,718,336	\$5,750,000	\$5,750,000
<i>Natural Gas Franchise Fee</i>	76,501	96,587	76,500	76,500
<i>Electric Utility Tax</i>	7,544,202	7,279,733	7,770,528	7,770,528
<i>Communication Svcs. Tax</i>	1,694,338	1,688,387	1,600,000	1,600,000
<i>Water Utility Tax</i>	1,287,320	1,359,766	1,375,000	1,375,000
<i>Natural Gas Utility Tax</i>	29,295	35,181	30,000	30,000
<i>Bottle Gas Utility Tax</i>	143,531	145,598	143,500	143,500
<i>1972 State Rev Sharing</i>	387,226	387,226	387,226	387,226
<i>1 Cent Infrastructure Sls Tx</i>	2,673,767	1,801,975	1,804,725	1,808,225
<i>Interest Income</i>	15,081	28,285	-	-
<i>Interest Income - SBA</i>	13	32	-	-
<i>Interest Income – FL Class</i>	966	2,645	-	-
<i>Interest Income – FL Safe</i>	2,038	6,560	-	-
<i>Interest Income - FMIVT</i>	(20)	-	-	-
<i>Inc/Dec Fair Value Adjust.</i>	11,423	-	-	-
TOTAL REVENUES	\$19,920,963	\$18,550,311	\$18,937,479	\$18,940,979

SCHEDULE H

PUBLIC IMPROVEMENT REVENUE FUND EXPENDITURES

EXPENDITURES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>Transfer to General Fund</i>	\$14,997,631	\$15,500,000	\$18,000,000	\$18,000,000
<i>Transfer to Capital Impr.Fund</i>	-	3,500,000	-	-
<i>Bad Debt Write-offs</i>	3,840	4,056	3,500	4,500
<i>Bond Principal</i>	982,000	-	-	-
<i>Bond Principal 2022 PIR</i>	425,000	445,000	470,000	490,000
<i>Bond Interest -14 PIR</i>	15,467	1,353,975	-	-
<i>Agent Fees</i>	350	1,850	3,000	2,000
<i>Bond Interest 2022 PIR</i>	1,375,225	-	1,331,725	1,308,225
TOTAL EXPENDITURES	\$17,799,513	\$20,804,881	\$19,808,225	\$19,804,725

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNAPPR. FUND BALANCE	35,832	-	-	-
UNRESTRICTED ENDING FUND BALANCE	\$4,143,515	\$1,888,945	\$1,018,199	\$154,453

*Transferred these funds to the Capital Improvement Fund

SCHEDULE I

COMMUNITY REDEVELOPMENT FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$979,741	\$2,307,460	\$1,669,436	\$258,750
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Contribution - Pinellas County	\$2,205,645	\$2,750,506	\$3,166,414	\$3,425,119
Interest Income	83,558	127,309	-	80,000
Interest Income – FL Class	5,168	9,345	-	1,500
Interest Income – FL Safe	8,277	42,009	-	20,000
Rental Income	50,321	(100)	-	-
Rental Income-Non-Taxable	4,000	-	-	-
INC/DEC Fair Value	35,691	34,963	-	10,000
Miscellaneous Revenue	809,746	247,159	244,358	-
Donations Fr Private Sources	-	-	-	-
Trans from General Fund	2,578,358	3,222,133	3,709,781	4,137,823
TOTAL REVENUES	\$5,780,765	\$6,433,324	\$7,120,553	\$7,674,442

SCHEDULE J

COMMUNITY REDEVELOPMENT FUND EXPENDITURES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
EXPENDITURES				
Full Time Salaries	\$90,725	\$124,071	\$139,789	\$196,444
Overtime	-	129	1,500	1,500
City Attorney	127,698	130,160	100,000	100,000
Social Security	6,644	9,148	10,809	15,143
Group Insurance	13,013	18,924	26,084	50,389
Pension	11,709	11,617	15,838	20,804
Workers Compensation	97	134	144	198
Office Supplies	-	-	500	500
Operating Supplies	3,045	438	5,000	5,000
Programming	78	1,000	10,000	10,000
Building Internal Services	30,465	15,893	30,465	12,000
Appraisal Services	5,750	-	10,000	10,000
Consultation Services	-	1,650	14,000	14,000
Audit Services	15,500	16,357	16,000	17,600
Info Tech Services	-	3,466	3,908	615
Property Taxes	15,671	-	22,000	22,000
Special Services	-	-	-	-
Memberships	1,245	-	2,500	2,500
Travel & Training	6,286	3,096	6,500	6,500
Mileage Reimbursement	-	-	400	400
Telephone	666	666	720	686
Wireless Services	-	-	-	-
Water	2,698	726	905	824
Electricity	10,001	1,564	10,000	2,568
General Insurance	25,957	63,685	60,000	66,000
Equipment Rental	1,262	1,232	1,000	1,000
Advertising	2,487	175	10,000	10,000
Transfer to CIP Fund	3,744,599	6,221,609	7,059,516	7,069,487
Transfer for Police CRA	337,451	448,632	501,785	150,897
Contingency	-	-	471,876	146,137
TOTAL EXPENDITURES	\$4,453,046	\$7,074,372	\$8,531,239	\$7,933,192

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNAPPR. FUND BAL.	-	3,024	-	-
UNRESTRICTED ENDING FUND BAL.	\$2,307,460	\$1,669,436	\$258,750	-

SCHEDULE K

CAPITAL EQUIPMENT REPLACEMENT FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$8,895,091	\$8,482,291	\$9,677,441	\$11,536,951
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Homeland Security Grant	\$-	\$-	\$-	\$120,000
Interest Income	178,776	251,356	138,000	138,000
Interest Income - SBA	179	231	41	41
Interest Income – FL Class	9,702	19,094	10,000	7,500
Interest Income – FL Safe	11,862	77,263	12,000	42,000
Interest Income - FMIVT	411	-	-	-
Incr/Decr. Fair Value - Inv.	44,193	197,557	-	42,501
Sale of City Assets - Tax	-	-	4,700	4,700
Sale of City Assets - Exempt	116,712	82,984	100,000	100,000
Gain/Loss Asset Disposit	88,068	79,140	95,000	95,000
Miscellaneous Revenue	-	-	10,000	10,000
Refund of Prior Year Expen.	-	1,976	-	-
Pinellas County Participation	50,000	-	-	-
Contrib. General Fund (Tech)	9,198	14,900	15,000	15,000
Contrib. Cap. Impr. Fund	302,000	2,204,857	2,191,357	3,496,957
Contr. Water/Sewer Fund	-	73,570	-	-
Transfer from Confiscated	-	-	-	-
Equipment Rental Charge	2,087,640	2,141,111	2,243,412	3,203,303
Fuel Surcharge	52,368	52,572	50,000	50,000
Fleet Service Charges	1,174,842	1,273,852	1,452,376	1,448,403
Facilities Mgmt. Charges	1,536,292	1,537,036	1,849,380	1,987,715
Information Technology Chgs.	3,790,299	3,628,195	4,244,101	4,782,182
TOTAL REVENUES	\$9,452,542	\$11,635,694	\$12,415,367	\$15,543,302

SCHEDULE L

CAPITAL EQUIPMENT REPLACEMENT FUND EXPENDITURES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Facilities & Project Mgmt.	\$1,589,182	\$1,760,597	\$1,849,380	\$1,994,611
Fleet Maintenance	1,247,835	1,399,296	1,452,376	1,440,322
Information Technology	4,064,820	3,942,388	4,244,101	4,534,282
City at Large	3,200,691	3,281,680	3,010,000	3,466,241
TOTAL EXPENDITURES	\$10,102,527	\$10,383,961	\$10,555,857	\$11,435,456

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNAPPR. FUND BALANCE	237,185	(56,583)	-	-
UNRESTRICTED ENDING FUND BALANCE	\$8,482,291	\$9,677,441	\$11,536,951	\$15,644,797

*Note: FY2025-26 Capital Equipment purchases total \$3,782,357 and Fleet purchases \$6,566,442.

SCHEDULE M

CAPITAL IMPROVEMENT FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$25,424,017	\$30,015,523	\$42,377,079	\$31,086,575
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>Pinellas County Recycling Grt</i>	\$39,568	\$37,547	\$35,000	\$39,767
<i> ARPA Funds</i>	-	1,114,090	-	-
<i>Dept of Env Protection Grant</i>	-	450,000	-	-
<i> FDOT State Grants</i>	-	-	-	17,000,000
<i> State Recreation Grant</i>	-	-	13,500,000	13,500,000
<i>Comm Dev Block Grant</i>	86,722	1,712,895	900,000	300,000
<i>1 Cent Infrastructure Sales Tax</i>	5,209,193	6,077,165	6,161,000	6,161,000
<i> Parkland Dedication Fees</i>	13,562	41,567	3,500	3,500
<i> Interest Income</i>	677,983	914,968	750,000	678,000
<i> Interest Income - SBA</i>	672	839	-	600
<i> Interest Income – FL Class</i>	36,382	69,638	40,000	35,000
<i> Interest Income – FL Safe</i>	44,416	290,469	60,000	150,000
<i> Parkland Dedic-Int Income</i>	258	1,291	500	500
<i> Interest - Fairlawn Park</i>	10,809	10,525	2,500	2,500
<i> Interest Income - FMIVT</i>	1,477	-	-	-
<i>Incr/Decr Fair Value of Invest.</i>	168,019	837,612	-	-
<i> Miscellaneous Revenues</i>	16,517	8,487	20,000	20,000
<i> Private Sources - Donations</i>	-	50,000	-	-
<i> Contractor Participation</i>	-	37,500	-	-
<i> FDOT Participation</i>	108,550	-	1,600,000	-
<i>Pinellas County Participation</i>	744,819	-	-	1,470,000
<i> Proceeds Debt</i>	-	-	-	-
<i> Trans Impact Fees #10</i>	-	-	-	-
<i> Multimodal Impact Fees #10</i>	158,824	69,611	10,000	10,000
<i> Multimodal Impact Fees #10A</i>	6,675	38,009	2,500	2,500
<i> Multimodal Impact Fees #8</i>	16,193	162	1,250	1,250
<i> Trans from General Fd</i>	-	-	-	-
<i> Trans from Com Red Fd</i>	3,744,599	6,221,609	7,059,516	7,069,487
<i> Proceeds from Debt-2022</i>	-	-	12,000,000	10,000,000
<i> Trans from Pub Imp Rev</i>	-	3,500,000	-	-
<i>Interfund Loan-Water/Sewer Fd</i>	1,012,142	2,093,386	10,229,000	12,125,000
<i>Interfund Loan-Stormwater Fd</i>	519,163	2,287,592	1,020,000	1,525,000
<i>Transfer from 2022 CIR Bonds</i>	253,510	1,143,175	-	-
TOTAL REVENUES	\$12,870,051	\$27,008,137	\$53,394,766	\$70,094,104

SCHEDULE N

CAPITAL IMPROVEMENT FUND EXPENDITURES

<i>EXPENDITURES</i>	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>At Large</i>	\$1,679,721	\$1,434,526	\$2,716,725	\$4,000,725
<i>Police</i>	248,118	1,143,175	12,000,000	10,000,000
<i>Fire</i>	33,609	176,347	2,136,500	260,000
<i>Stormwater</i>	519,163	2,287,592	2,225,000	1,525,000
<i>Transportation</i>	3,559,754	3,191,377	9,255,000	9,215,000
<i>Culture/Recreation</i>	924,039	2,115,321	23,931,688	28,764,797
<i>Water</i>	912,512	7,881	5,035,000	5,485,000
<i>Sewer</i>	99,630	2,085,505	5,179,000	7,075,000
<i>Reclaimed Water</i>	-	-	15,000	15,000
<i>Transfer to Capital Equipment Fund.</i>	302,000	2,204,857	2,191,357	3,496,957
TOTAL EXPENDITURES	\$8,278,545	\$14,646,581	\$64,685,270	\$69,837,479
	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNAPPR. FUND BAL.	-	-	-	-
UNRESTRICTED ENDING FUND BAL.	\$30,015,523	\$42,377,079	\$31,086,575	\$31,343,200

Note: The Contribution from the Community Dev. Funds is as follows: County \$3,425,119 and City \$3,644,368.

SCHEDULE O

INSURANCE LOSS FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$280,328	\$482,992	\$640,525	\$820,841
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>Interest Income</i>	\$19,340	\$21,048	\$1,200	\$1,200
<i>Interest Income - SBA</i>	19	20	-	10
<i>Interest Income – FL Class</i>	1,056	1,622	-	1,000
<i>Interest Income – FL Safe</i>	1,378	6,757	-	4,500
<i>Interest Income - FMIVT</i>	43	-	-	-
<i>Incr/Decr Fair Value Inv.</i>	5,294	18,033	-	3,500
<i>Sale of City Assets – Exempt</i>	-	2,550	-	-
<i>Gain/Loss Disposal of Assets</i>	-	-	-	-
<i>Insurance Claims</i>	142,868	123,246	50,000	50,000
<i>General Insurance Refund</i>	-	17,193	13,000	13,000
<i>Claims Payable Rev. Adjust.</i>	71,000	-	-	-
<i>Self-Insurance Premiums</i>	379,170	391,000	391,000	391,000
TOTAL REVENUES	\$620,168	\$581,469	\$455,200	\$464,210

SCHEDULE P

INSURANCE LOSS FUND EXPENSES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>Risk Management Expenses</i>	\$417,504	\$614,196	\$274,884	\$589,210
TOTAL EXPENSES	\$417,504	\$614,196	\$274,884	\$589,210
	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNAPPR. FUND BALANCE	-	-	-	-
UNRESTRICTED ENDING FUND BALANCE	\$482,992	\$450,265	\$820,841	\$695,841

SCHEDULE Q

WORKERS' COMPENSATION LOSS FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$666,823	\$535,435	\$650,392	\$629,392
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Interest Income	\$21,771	\$25,183	\$5,000	\$5,000
Interest Income - SBA	22	23	-	10
Interest Income – FL Class	1,176	1,918	-	1,100
Interest Income – FL Safe	1,421	8,112	-	5,000
Interest Income - FMIVT	53	-	-	-
Incr/Decr Fair Value Adjust.	5,237	21,689	-	7,500
Claims Payable Rev. Adj.	-	-	-	-
Self Insurance Premiums	-	274,000	274,000	274,000
TOTAL REVENUES	\$29,680	\$330,925	\$279,000	\$292,610

SCHEDULE R

WORKERS' COMPENSATION LOSS FUND EXPENSES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
City At Large	\$161,067	\$215,968	\$300,000	\$300,000
TOTAL EXPENSES	\$161,067	\$215,968	\$300,000	\$300,000

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNAPPR. FUND BALANCE	-	-	-	-
UNRESTRICTED ENDING FUND BALANCE	\$535,435	\$650,392	\$629,392	\$622,002

SCHEDULE S

STORMWATER FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$601,744	\$1,767,284	\$1,313,869	\$1,868,107
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
Stormwater Fees Revenue	\$4,123,570	\$4,175,880	\$4,123,000	\$4,123,000
Miscellaneous Grant	-	5,500		-
Interest Income	68,970	107,019	-	70,000
Interest Income – State Board	64	96	-	50
Interest Income – FL Class	3,516	7,933	-	4,000
Interest Income – FL Safe	4,220	30,060	-	18,000
Interest Income - FMIVT	397	-	-	-
Inc./Dec Fair Value Adjust	14,050	76,640	-	12,000
Refund of Prior Year	-	1,017	-	-
Transfer from General Fund	3,943	-	-	-
TOTAL REVENUES	\$4,218,730	\$4,404,145	\$4,123,000	\$4,227,050

SCHEDULE T

STORMWATER FUND EXPENSES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
City at Large	\$576,310	\$163,544	\$1,149,303	\$1,732,733
Stormwater	2,473,202	2,555,973	2,419,459	2,584,516
TOTAL EXPENSES	\$3,049,512	\$2,719,517	\$3,568,762	\$4,317,249
	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNRESTRICTED NET ASSETS	(3,678)	(2,138,043)	-	-
UNRESTRICTED ENDING NET ASSETS	\$1,767,284	\$1,313,869	\$1,868,107	\$1,777,908

SCHEDULE U

SPROWLS HORIZON SPORTS PARK FUND REVENUES

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
UNAPPR. BEGIN. FUND BALANCE	\$-	\$-	\$-	\$-
REVENUES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>Transfer from General Fund</i>	\$-	\$752,000	\$-	\$-
TOTAL REVENUES	\$-	\$752,000	\$-	\$-

SCHEDULE V

SPROWLS HORIZON SPORTS PARK FUND EXPENDITURES

EXPENSES	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
<i>City at Large</i>	\$-	\$-	\$-	\$-
<i>Youth Park Sports Complex</i>	-	-	-	-
TOTAL EXPENDITURES	\$-	\$-	\$-	\$-

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26
TO/(FROM) UNRESTRICTED NET ASSETS	-	-	-	-
UNRESTRICTED ENDING NET ASSETS	\$-	\$752,000	\$-	\$-

*Note: New fund created January 2024