

City of Seminole

Fiscal Year 2026 Proposed Budget



October 1, 2025 – September 30, 2026



CITY OF SEMINOLE

July 2, 2025

Honorable Mayor and Members of the City Council,

It is my pleasure to present you with the 2025-2026 (Fiscal Year 2026) Proposed Budget for the City of Seminole. The Fiscal Year (FY) 2026 Proposed Budget continues to reflect the priorities established by City Council. The General Fund is balanced with a millage rate of 2.4793, one of the lowest rates in Pinellas County, proposed for the 19th consecutive year. This budget serves as a financial and operational plan for the upcoming fiscal year and represents the culmination of many months of collaboration by staff from all City Departments to align fiscal resources with the excellent service levels our residents have come to expect.

FY26 Budget Priorities:

Recruitment and Retention

Like all sectors of government and business, employee recruitment and retention has been one of the City's highest priorities. Through the efforts of our dedicated and well-trained workforce, the City is able to sustain and enhance the high level of services our residents need and expect. This has never been more evident than in the past five years, as the City of Seminole maintained all operational and service levels throughout the Covid-19 pandemic and the ever-challenging labor market. This would not have been possible without the commitment of our employees.

The City of Seminole strives to be an "Employer of Choice," supporting both employee retention and recruitment of new talent with competitive compensation and employee benefit packages. City staff continues to be strategic in evaluating and recommending enhancements to the City's Compensation Plan to address changes in the labor market and the FY 2026 Proposed Budget reflects that effort.

The FY 2026 Proposed Budget provides funding for employees to receive a one-time pay increase of \$1/hour or 2%, whichever is greater, on October 1, 2025, in addition to a merit increase of up to 5% on the employee's anniversary date.

The City also recognizes the value of employee benefits and provides a generous package to regular, full-time employees including paying the full insurance premium for employee participation in the health, dental, vision, life and long-term disability insurance programs. The City also provides a generous contribution of 60% to dependent premiums for health insurance.

The City offers attractive retirement plans for employees, including traditional pensions and investment style plans, and access to optional, employee-funded, deferred compensation plans. Per the Fire Collective Bargaining Agreement, the City Council reduced the members' pension contribution rate from 11% to 10%, effective October 1, 2024. In addition, the City supports employee well-being and work/life balance by providing both full-time and part-time employees with paid sick, vacation, and holiday leaves.

Several recent actions by management have allowed the City to offer highly competitive compensation packages to our workforce over the last three years while adhering to the City's longstanding tradition of fiscal discipline:

- The City negotiated favorable property and casualty insurance terms with a new carrier in September 2023, with a budgetary decrease of 5% experienced in FY 2025 and modest increases anticipated for FY 2026. Alternative proposals from other providers threatened to increase the City's insurance premium costs significantly, particularly in light of recent tropical storm and hurricane activity.
- Effective June 2023, Finance staff began to restructure the City's treasury management program, opening several new funds and accounts yielding competitive rates, closing underperforming funds and accounts, establishing a bond portfolio with a laddered maturity schedule, and utilizing multiple broker-dealers to obtain the most competitive offers for investment securities. All actions completed were consistent with the requirements of *Florida Statutes* s. 218.415 and prioritized safety, liquidity, and yield (in that order). The net effect increased investment income by \$854,980 (63%) despite prevailing market rates declining.
- The City has implemented new strategies to directly recover service costs. The creation of a standalone Building Fund in FY 2025, supported exclusively by building permit fees, ensures that General Fund resources are not supporting the City's costs to administer the *Florida Building Code*. Similarly, the FY 2026 Proposed Budget includes a tentative non-ad valorem assessment to establish a Stormwater Utility Fund and recover the City's costs to maintain and preserve our stormwater drainage infrastructure. The Stormwater Utility Fund represents the culmination of a years-long process involving the completion of a Watershed Management Report and formal rate study to ensure our community is prepared to address stormwater drainage requirements for years to come.

Strategic Plan

City Council adopted the City of Seminole Strategic Plan on June 25, 2024. The Strategic Plan was based on participation from City Councilors, Department Directors, key members of the community from the business and education sectors, nonprofits, civic groups, neighborhood associations, and volunteers who serve on City Boards and Committees. As we embark on monumental capital investments in our community that will benefit Seminole residents for generations to come, four "Pillars" were identified to help position the City for this transformation. Each Pillar includes a goal for 2030 and success strategies for achievement. This budget assigns tasks and financial resources to the City's Departments related to each priority, as identified below and further described in the Departmental section of the Budget:

Quality of Life

2030 Goal: The City no one wants to leave.

Success Strategies:

1. Become a true destination by fostering business development.
2. Create a City identity by developing a "downtown district".
3. Become a lifelong learning hub featuring St. Petersburg College, City Hall, the Library, and the Recreation Complex.

4. Promote an environment of health and safety through prevention, education, and service delivery.
5. Accentuate (emphasize) physical and mental wellness through recreation, parks, and library activities and programs.

Infrastructure

2030 Goal: Serve the Seminole community through enhanced infrastructure investment.

Success Strategies:

1. Create a City Stormwater Utility.
2. Refine and execute the Pavement Management Plan.
3. Plan and develop a new State-of-the-Art Recreation Complex.

Financial and Operational

2030 Goal: Responsibly support ongoing community growth and sustainability.

Success Strategies:

1. Develop and refine flexible financial strategies to foster growth in a dynamic environment.
2. Maintain strong fiscal stewardship while promoting community growth and evolution.
3. Enhance partnerships to support mutual success.
4. Effectively use City resources for maximum community impact.

Community Partnerships

2030 Goal: Creating synergy through partnerships to enhance the community.

Success Strategies:

1. Enhance communication citywide through marketing efforts.
2. Encourage continual collaboration amongst community wide organizations.
3. Find ways to engage the future generations of potential partnerships.

As I look at the FY 2026 Proposed Budget as an operational plan for this fiscal year, I am inspired and excited by the transformational projects that are currently underway and proposed for the near future. These are both historic and important steps forward for our community. I am confident that through the leadership of our City Council, the City of Seminole will continue to thrive and be a community that residents and businesses are proud to call “home”: “The City No One Wants to Leave!”

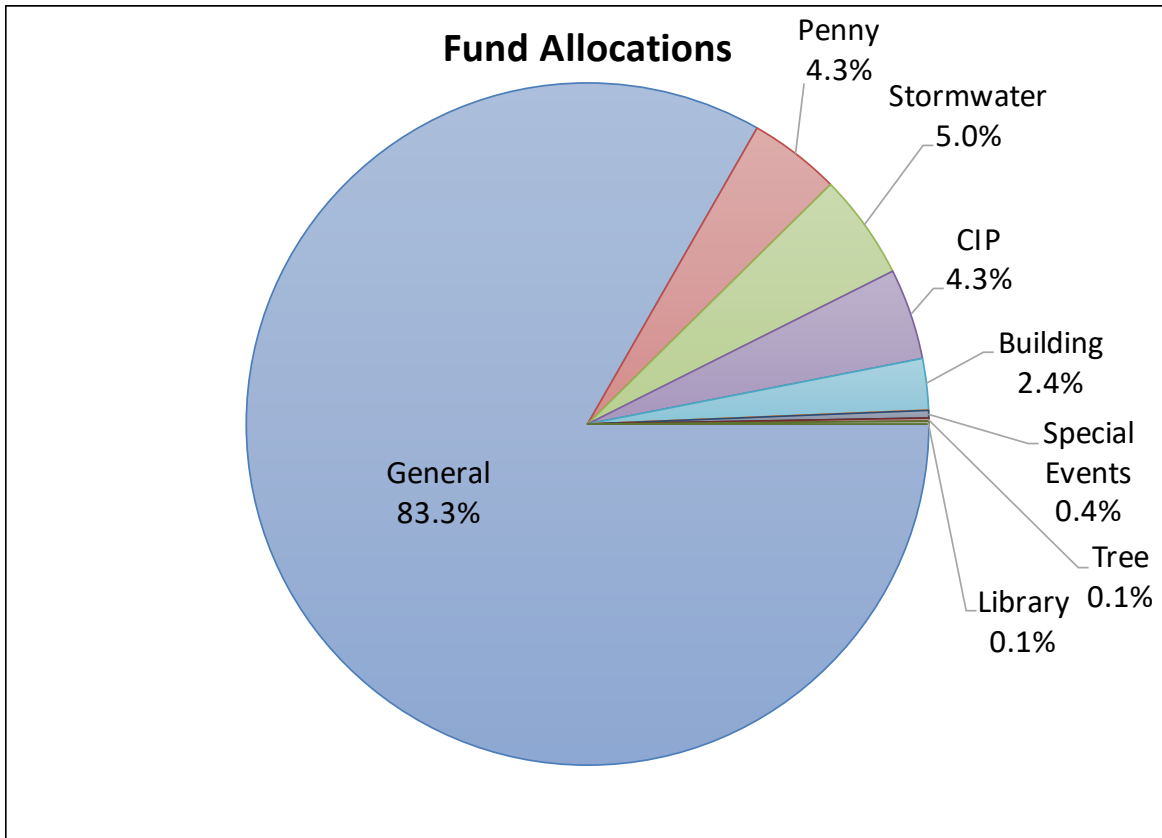
Sincerely,



Ann Toney-Deal, ICMA-CM
City Manager

Executive Summary

The annual budget process begins by evaluating the City's financial position to determine current and future resource constraints. Fund balance is the primary indicator as to whether the City's financial position is improving or deteriorating. The City accounts for its operations and improvements using various funds, each with its own distinct purpose. Each fund's financial position is assessed in the context of annual budgetary decisions, but the General Fund is the primary focal point for analyzing ongoing operations.



Financial Position

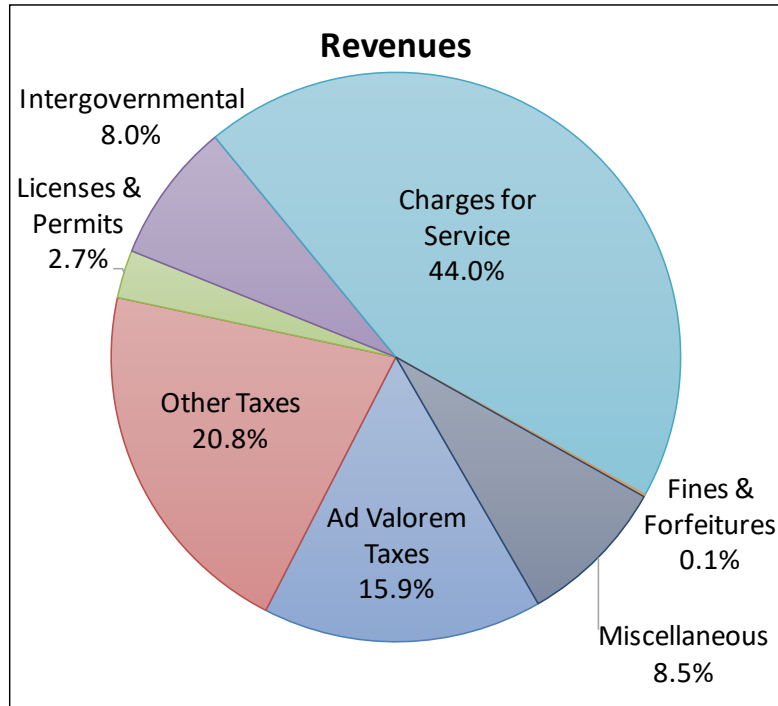
The City's fund balance policy goal is to maintain unassigned balance equivalent to at least three months (25%) of General Fund personnel and operating costs. The FY26 budget complies with the fund balance policy, with an estimated unassigned fund balance equivalent to 4.3 months (36%).

Funding Sources and Uses

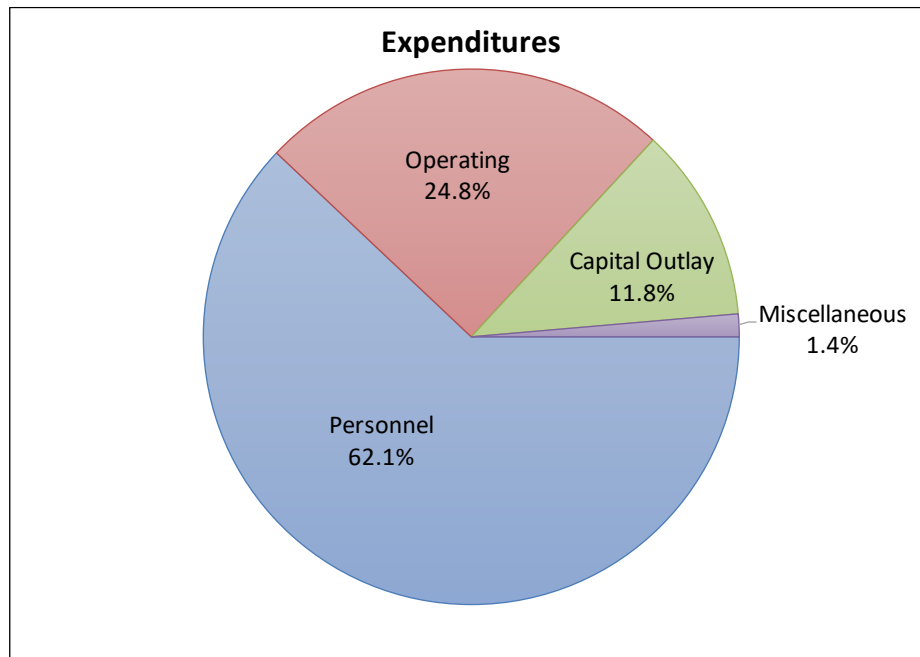
Throughout the budget document, all references to "funding sources" include both revenue and "other financing," such as transfers in or debt proceeds, while the term "funding uses" refers to both expenditures and "other financing," such as transfers out or debt service. Transfers are often incorporated into the budget via amendment following completion of the annual audit, in connection with the capital improvement planning process.

Executive Summary

Less than 20% of the City's budget is funded via property tax. Due to the high concentration of unincorporated property serviced by the Seminole Fire Rescue Department, approximately 71% of the City's Fire Suppression costs are funded by Pinellas County. Emergency Medical Services are entirely funded by Pinellas County. Both sources are reflected in Charges for Service revenue.



The majority of the City's budget is dedicated to personnel costs, including wages, insurance benefits, retirement contributions, and workers' compensation insurance premiums.






Executive Summary

Balanced Budget

The FY26 budget is balanced, meaning current revenues and available fund balances (i.e., “reserves”) meet or exceed planned expenditures. The General Fund budget is balanced utilizing only current revenues.

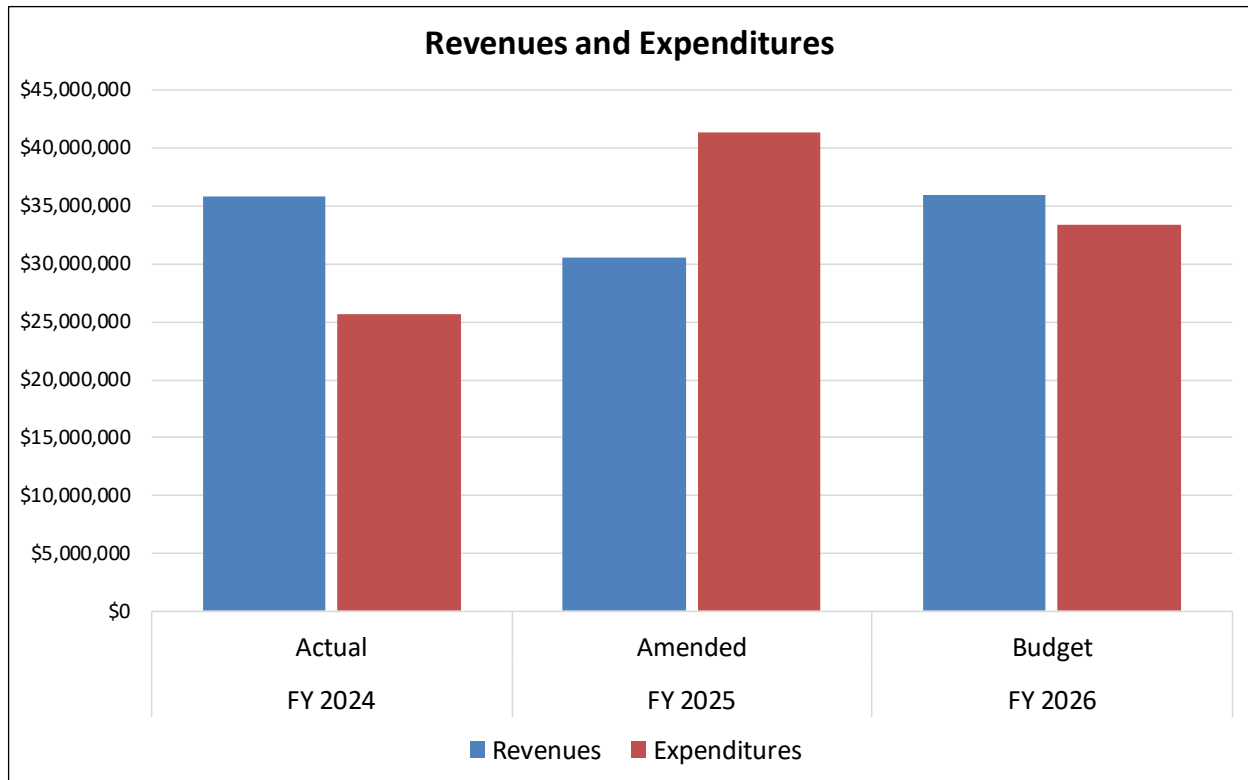
Budget Comparison

Annual comparisons are provided throughout the budget document to compare financials from year-to-year, including FY24 actual year-end values, FY25 amended budget values, FY26 budget values, and changes from FY25 amended to FY26 budgeted values. Key changes over the last three years include the following:

-  American Rescue Plan Act (ARPA) Funding
 - The City received approximately \$9.4 million in ARPA funding, of which \$4.1 million was used to reimburse capital improvement expenditures and \$5.3 million was used to reimburse General Fund personnel expenditures (and subsequently transferred out to the Capital Projects Fund). Revenue was recognized over a multi-year period corresponding to the date of expenditures having been incurred. As of September 30, 2024, the ARPA Fund was closed.
-  Transfer Activity
 - Due to the significance of the ARPA contributions, the need for interfund transfers to balance individual fund activity has varied significantly from year to year and temporarily changed the manner in which the City funded the Capital Improvements Plan.
-  Capital Improvements Plan (CIP)
 - Capital outlay reflects the planned CIP schedule, with major initiatives including a \$2.35 million preliminary design budget for reconstruction of the City’s Recreation Center and \$6.5 million for construction of the Bay Pines Fire Station. Major projects for FY26 include the Bay Pines Fire Station, scheduled stormwater rehabilitation improvements, and continuation of the City’s pavement management plan.

	FY24 Actual	FY25 Amended	FY26 Budget
ARPA Revenue	\$5,349,470	\$0	\$0
Transfers	\$13,189,796	\$624,900	\$330,200
Capital Outlay	\$3,055,919	\$14,512,863	\$3,931,500

Executive Summary

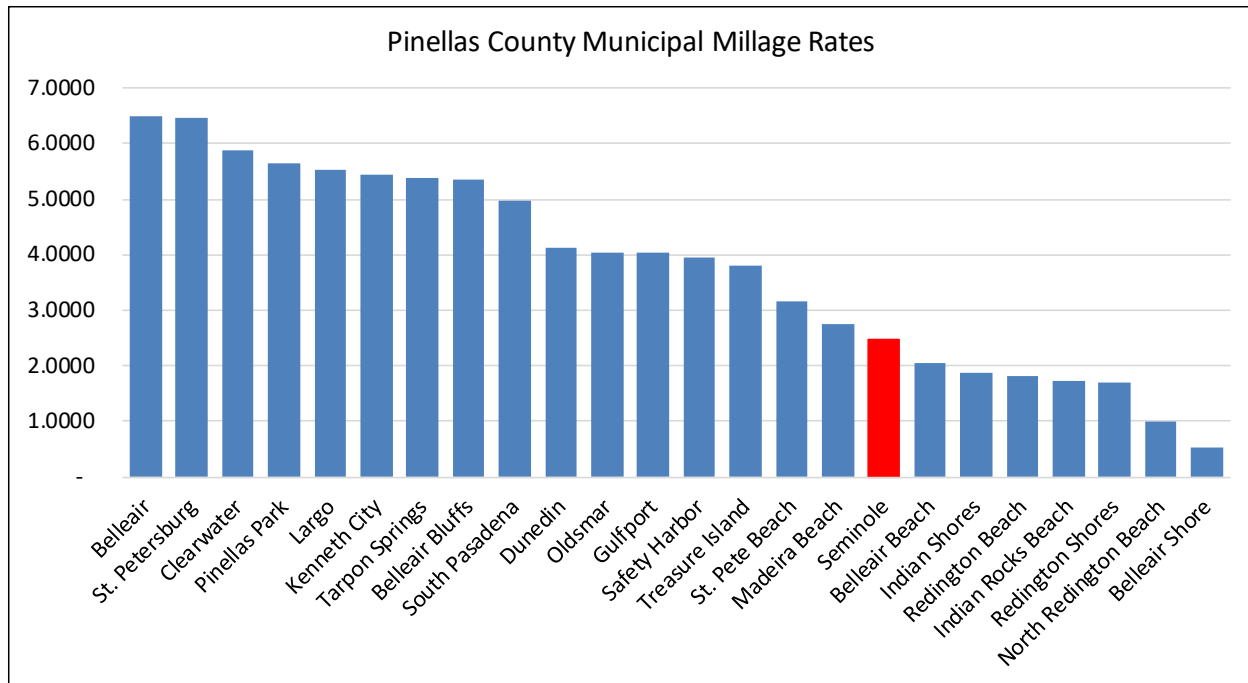


Revenues:

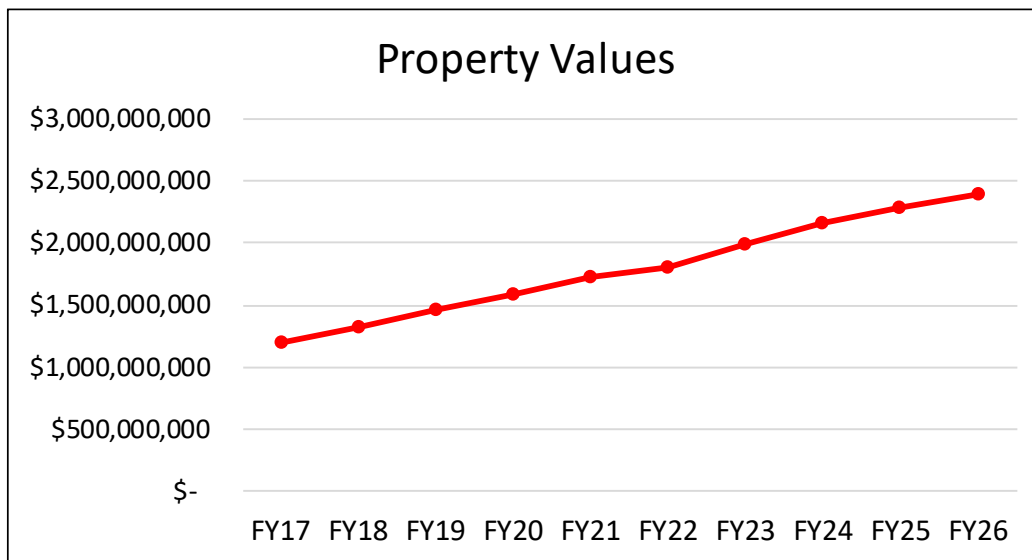
FY26 revenues (which exclude transfers) are estimated at \$35,979,400, an increase of \$5,474,100 (18%). The most significant driver of the increase is the proposed creation of a Stormwater Utility, funded by a non-ad valorem assessment. The draft non-ad valorem assessment roll includes a proposed annual fee of \$140 based on an equivalent residential unit (ERU) of 3,500 square feet of impervious surface area. If approved, revenues will be used exclusively for the purpose of meeting new regulatory requirements and increasing levels of service for stormwater drainage maintenance and infrastructure rehabilitation. Establishing a Stormwater Utility Fund was specifically identified as a Success Strategy in the City's Strategic Plan adopted by City Council. Ad valorem tax and Fire Rescue reimbursements also contributed substantially to the estimated revenue gain.

The budget reflects the City of Seminole's fiscal discipline, with a millage rate of 2.4793 proposed for the 19th consecutive year. The City continues to operate with one of the lowest millage rates in Pinellas County and the lowest of non-coastal communities:

Executive Summary



Though the millage rate remains unchanged, property values continued to rise, contributing to an Ad Valorem tax revenue increase of \$244,500 (4%). Ad Valorem revenue is a product of taxable values and the millage rate.



Expenditures:

FY26 proposed expenditures (which exclude transfers) total \$33,441,200, a decrease of \$7,914,857 (19%).

Personnel Expenditures:

The personnel budget reflects the City's budget priorities, up by \$2,088,700 (11%), due to the

Executive Summary

proposed compensation package described in the Transmittal Letter. Despite rising costs, staffing levels remain stable, with a net increase of only 0.50 full time equivalent (FTE) positions. The Public Works Maintenance II position is proposed to be funded exclusively by the non-ad valorem stormwater assessment. The Fire Rescue department addition of 1.50 Firefighter/Paramedic positions is 100% funded by Pinellas County.

FY26 Position Changes		
Position	Department	FTE
Executive Assistant to the City Manager	City Manager's Office	-0.15
Executive Assistant to the City Manager	City Clerk's Office	0.15
A/P Technician	Community Development	0.50
Information Clerk	Community Development	-0.50
Senior Accountant	Administrative Services	-0.37
Information Clerk	Administrative Services	-0.50
Firefighter/Paramedic	Fire Rescue	1.50
Human Resources Analyst	Fire Rescue	-0.37
Human Resources Analyst	Human Resources	-0.13
Circulation Supervisor	Library	-1.00
Librarian III	Library	1.00
Full-time Librarian I	Library	-2.00
Library Assistant III	Library	2.00
Library Assistant II	Library	-0.25
Library Assistant I	Library	0.62
Library Aide	Library	-1.00
Maintenance II	Public Works	1.00
Total		0.50

Operating Expenditures:

Operating expenditures are anticipated to increase by \$300,906 (4%), largely due to contractual services, repair and maintenance (R&M), and updates to the City's indirect cost allocation model to reflect current costs. The annual Pinellas County Sheriff's Office (PCSO) contract for law enforcement services includes a proposed cost increase of \$173,500 (8%) due to inflationary pressures experienced by PCSO including wages, pension, fuel, and insurance costs.

Capital Improvements:

The capital outlay budget reflects a decrease of \$10,581,363 (73%) due to several major projects having been budgeted in the prior year, including design of the Recreation Center (\$2,352,000) and construction of the Bay Pines Fire Station (\$5,506,000). Following is a summary of major projects scheduled for FY26:

Executive Summary

Project	FY 2026 Proposed Budget
Bay Pines Fire Station Supplemental Funding	\$1,000,000
Stormwater Infrastructure Improvements	\$816,000
Pavement Management Plan	\$626,500
Fleet Replacements	\$455,000
Fleet Additions	\$426,000
Repetto Property Improvements	\$302,500
Parkview Room Facility Rehabilitation	\$100,000
Tennis Club Parking Lot Resurfacing	\$50,000
City Website Upgrade	\$30,000
Microsoft Office Upgrade	\$27,500
Blossom Lake Park Improvements	\$25,000
Firefighting Hose Replacement	\$25,000
Fitness Center Equipment Replacement	\$19,000

Strategic Plan

The following pillars, goals, and success strategies have been established pursuant to the City's Strategic Plan. Success strategies are referenced throughout the budget, with budget-related action plans and tasks identified at the applicable department level.

Pillar #1	2030 Goal
Quality of Life	"The City no one wants to leave."
Success Strategies:	
1. Become a true destination by fostering business development.	
2. Create a City identity by developing a downtown district.	
3. Become a lifelong learning hub featuring St. Petersburg College, City Hall, the library, and the recreation center.	
4. Promote an environment of health and safety through prevention, education, and service delivery.	
5. Emphasize physical and mental wellness through recreation, parks, and library activities and programs.	
Pillar #2	2030 Goal
Infrastructure	Serve the Seminole community through enhanced infrastructure investment.
Success Strategies:	
1. Create a Stormwater utility.	
2. Refine and execute the Pavement Management Plan.	
3. Plan and develop a new state of the art Recreational Complex.	

Executive Summary

Pillar #3		2030 Goal
Community Partnerships		Create synergy through partnerships to enhance the community.
Success Strategies:		
1. Enhance communication citywide.		
2. Encourage continual collaboration amongst community wide organizations.		
3. Find ways to engage the future generations of potential partnerships.		
Pillar #4		2030 Goal
Financial and Operational		Responsibly support ongoing community growth and sustainability.
Success Strategies:		
1. Develop and refine flexible financial strategies to foster growth in a dynamic environment.		
2. Maintain strong fiscal stewardship while promoting community growth and evolution.		
3. Enhance partnerships to support mutual success.		
4. Effectively use City resources for maximum community impact.		

FY 2026 Budget Summary Matrix

	Major Funds					Non-Major Funds					Total Funds
	General Fund	Penny Fund	CIP Fund	Stormwater Fund	Building Fund	Grants Fund	Multi-Modal	Special Events	Tree Fund	Library Fund	
Beginning Balance:	\$ 9,617,132	\$ 12,561,171	\$ 9,066,250	\$ -	\$ 158,079	\$ 94,305	\$ 412,565	\$ 187,224	\$ 248,061	\$ 1,241,482	\$ 33,586,269
Funding Sources:											
Revenue:											
Ad Valorem Taxes	\$ 5,716,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,716,000
Other Taxes	4,715,500	2,770,000	-	-	-	-	-	-	-	-	7,485,500
Licenses & Permits	160,000	-	-	-	819,800	-	-	-	-	-	979,800
Intergovernmental	2,778,000	-	-	-	-	5,000	84,000	-	-	-	2,867,000
Charges for Service	13,979,800	-	-	1,726,100	-	-	-	122,000	-	-	15,827,900
Fines & Forfeitures	40,500	-	-	-	-	-	-	-	-	-	40,500
Miscellaneous	732,700	700,000	1,585,000	-	-	-	-	-	-	45,000	3,062,700
Total Revenue	28,122,500	3,470,000	1,585,000	1,726,100	819,800	5,000	84,000	122,000	-	45,000	35,979,400
Other Sources:											
Transfers In	-	-	330,200	-	-	-	-	-	-	-	330,200
Total Funding Sources	\$ 28,122,500	\$ 3,470,000	\$ 1,915,200	\$ 1,726,100	\$ 819,800	\$ 5,000	\$ 84,000	\$ 122,000	\$ -	\$ 45,000	\$ 36,309,600
Funding Uses:											
Expenditures:											
City Council	\$ 298,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 298,600
City Manager's Office	590,700	-	-	-	-	-	-	-	-	-	590,700
City Attorney's Office	95,000	-	-	-	-	-	-	-	-	-	95,000
City Clerk's Office	241,600	-	-	-	-	-	-	-	-	-	241,600
Community Development	445,400	-	-	-	819,800	-	-	-	-	-	1,265,200
Administrative Services	890,700	-	-	-	-	-	-	-	-	-	890,700
Fire Rescue	16,378,500	1,000,000	385,000	-	-	-	-	-	-	-	17,763,500
Human Resources	171,700	-	-	-	-	-	-	-	-	-	171,700
Law Enforcement	2,599,200	-	-	-	-	-	-	-	-	-	2,599,200
Library	1,546,500	-	-	-	-	-	-	-	-	45,000	1,591,500
Public Works	2,419,800	464,300	272,200	1,687,300	-	5,000	-	-	50,000	-	4,898,600
Recreation	2,114,600	-	469,000	-	-	-	-	121,100	-	-	2,704,700
Non-Departmental	-	-	330,200	-	-	-	-	-	-	-	330,200
Total Expenditures	27,792,300	1,464,300	1,456,400	1,687,300	819,800	5,000	-	121,100	50,000	45,000	33,441,200
Other Uses:											
Transfers Out	330,200	-	-	-	-	-	-	-	-	-	330,200
Total Funding Uses	\$ 28,122,500	\$ 1,464,300	\$ 1,456,400	\$ 1,687,300	\$ 819,800	\$ 5,000	\$ -	\$ 121,100	\$ 50,000	\$ 45,000	\$ 33,771,400
Ending Balance:	\$ 9,617,132	\$ 14,566,871	\$ 9,525,050	\$ 38,800	\$ 158,079	\$ 94,305	\$ 496,565	\$ 188,124	\$ 198,061	\$ 1,241,482	\$ 36,124,469
Change in fund balance:	0%	16%	5%	-	0%	0%	20%	0%	-20%	0%	8%

Budget Summary

Total Funding Sources

	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Fund:					
General	31,027,527	25,855,200	28,122,500	2,267,300	9%
Penny	3,594,920	2,900,000	3,470,000	570,000	20%
Stormwater	-	-	1,726,100	1,726,100	-
CIP	7,940,463	1,052,500	1,915,200	862,700	82%
Building	415,267	660,000	819,800	159,800	24%
ARPA	5,634,242	-	-	-	-
Grants	154,541	137,500	5,000	(132,500)	-96%
Multimodal	59,190	250,000	84,000	(166,000)	-66%
Special Events	122,690	125,000	122,000	(3,000)	-2%
Tree	39,401	-	-	-	-
Library	58,843	50,000	45,000	(5,000)	-10%
Total by Fund	\$ 49,047,084	\$ 31,030,200	\$ 36,309,600	\$ 5,279,400	17%
Category:					
Revenue:					
Ad Valorem Taxes	5,155,648	5,464,000	5,716,000	252,000	5%
Other Taxes	7,543,153	6,887,500	7,485,500	598,000	9%
Licenses & Permits	710,672	820,000	979,800	159,800	19%
Intergovernmental	8,501,893	3,092,000	2,867,000	(225,000)	-7%
Charges for Service	11,160,618	12,515,275	15,827,900	3,312,625	26%
Fines & Forfeitures	190,444	15,000	40,500	25,500	170%
Miscellaneous	2,596,738	1,711,525	3,062,700	1,351,175	79%
Total Revenue	35,859,166	30,505,300	35,979,400	5,474,100	18%
Other Financing:					
Transfers In	13,187,918	524,900	330,200	(194,700)	-37%
Total Other Financing	13,187,918	524,900	330,200	(194,700)	-37%
Total by Category	\$ 49,047,084	\$ 31,030,200	\$ 36,309,600	\$ 5,279,400	17%

Budget Summary

Total Funding Uses					
	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Fund:					
General	29,669,020	25,950,450	28,122,500	2,172,050	8%
Penny	782,492	8,492,794	1,464,300	(7,028,494)	-83%
Stormwater	-	-	1,687,300	1,687,300	-
CIP	2,148,783	6,047,369	1,456,400	(4,590,969)	-76%
Building	349,188	670,900	819,800	148,900	22%
ARPA	5,757,948	373,700	-	(373,700)	-100%
Grants	69,445	248,444	5,000	(243,444)	-98%
Multimodal	-	-	-	-	-
Special Events	95,078	112,300	121,100	8,800	8%
Tree	466	50,000	50,000	-	0%
Library	-	35,000	45,000	10,000	29%
Total by Fund	\$ 38,872,420	\$ 41,980,957	\$ 33,771,400	\$ (8,209,557)	-20%
Category:					
Expenditures:					
Personnel	16,113,663	18,662,400	20,751,100	2,088,700	11%
Operating	6,475,542	8,000,294	8,301,200	300,906	4%
Capital Outlay	3,055,919	14,512,863	3,931,500	(10,581,363)	-73%
Miscellaneous	37,500	180,500	457,400	276,900	153%
Total Expenditures	25,682,624	41,356,057	33,441,200	(7,914,857)	-19%
Other Financing:					
Transfers Out	13,189,796	624,900	330,200	(294,700)	-47%
Total Other Financing	13,189,796	624,900	330,200	(294,700)	-47%
Total by Category	\$ 38,872,420	\$ 41,980,957	\$ 33,771,400	\$ (8,209,557)	-20%
Department:					
City Council	238,270	292,300	298,600	6,300	2%
City Manager's Office	380,310	571,100	590,700	19,600	3%
City Attorney's Office	35,616	54,600	95,000	40,400	74%
City Clerk's Office	160,730	210,300	241,600	31,300	15%
Community Development	831,241	1,111,050	1,265,200	154,150	14%
Administrative Services	657,076	904,700	890,700	(14,000)	-2%
Fire Rescue	14,652,812	23,256,389	17,763,500	(5,492,889)	-24%
Human Resources	156,444	164,500	171,700	7,200	4%
Law Enforcement	2,208,676	2,425,700	2,599,200	173,500	7%
Library	1,235,233	1,481,400	1,591,500	110,100	7%
Public Works	3,298,146	6,211,818	4,898,600	(1,313,218)	-21%
Recreation	1,828,070	4,621,000	2,704,700	(1,916,300)	-41%
Non-Departmental	13,189,796	676,100	660,400	(15,700)	-2%
Total by Department	\$ 38,872,420	\$ 41,980,957	\$ 33,771,400	\$ (8,209,557)	-20%

Budget Summary

General Fund

	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Revenue:					
Ad Valorem Tax	5,148,225	5,461,500	5,706,000	244,500	4%
Ad Valorem Tax: Delinquent	7,423	2,500	10,000	7,500	300%
Total Ad Valorem Taxes	\$ 5,155,648	\$ 5,464,000	\$ 5,716,000	\$ 252,000	5%
Utility Tax: Electric	1,552,690	1,400,000	1,540,000	140,000	10%
Utility Tax: Gas	32,573	30,000	31,000	1,000	3%
Franchise Fee: Electric	1,708,454	1,600,000	1,720,000	120,000	8%
Franchise Fee: Gas	42,740	40,000	39,000	(1,000)	-3%
Communications Services Tax	855,195	800,000	858,000	58,000	7%
Local Option Gas Tax	235,928	220,000	230,000	10,000	5%
Fire Pension Excise Tax	339,931	297,500	297,500	-	0%
Total Other Taxes	\$ 4,767,511	\$ 4,387,500	\$ 4,715,500	\$ 328,000	7%
Local Business Tax	163,192	160,000	160,000	-	0%
Plan Review	94,875	-	-	-	-
Permit Surcharge Fee	-	900	-	(900)	-100%
Total Licenses and Permits	\$ 258,067	\$ 160,900	\$ 160,000	\$ (900)	-1%
Municipal Revenue Sharing: Sales Tax	701,908	650,000	615,000	(35,000)	-5%
Municipal Revenue Sharing: Fuel Tax	150,439	190,000	132,000	(58,000)	-31%
Mobile Home Licenses	6,189	6,000	6,000	-	0%
Alcoholic Beverage Licenses	14,068	10,000	12,000	2,000	20%
Half Cent Sales Tax	1,577,095	1,530,000	1,561,000	31,000	2%
Education Reimbursement: Fire Rescue	25,254	20,000	24,000	4,000	20%
Fuel Tax Refund	1,870	1,500	1,000	(500)	-33%
Recycling Grant	12,413	14,000	13,000	(1,000)	-7%
Pinellas Public Library Cooperative	332,623	283,000	360,000	77,000	27%
State Traffic Signal Maintenance	54,435	53,000	54,000	1,000	2%
FEMA Reimbursements	139,270	-	-	-	-
Total Intergovernmental	\$ 3,015,564	\$ 2,757,500	\$ 2,778,000	\$ 20,500	1%
Copies, Record Searches	16,863	20,000	-	(20,000)	-100%
General Governmental Charges	466,200	696,300	721,000	24,700	4%
Election Filing Fees	376	-	-	-	-
Development Review Board	-	1,000	-	(1,000)	-100%

Budget Summary

General Fund

	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Lawn and Tree Service	8,100	8,500	8,800	300	4%
Library SPC Staff Funding	38,566	46,300	50,000	3,700	8%
Zoning Fees	1,100	-	-	-	-
Total Charges for Service - General	\$ 531,205	\$ 772,100	\$ 779,800	\$ 7,700	1%
Fire Education Reimbursement	3,533	1,000	3,000	2,000	200%
Fire Protection: County	6,200,501	6,803,900	7,800,000	996,100	15%
Fire Contract: Bay Pines	127,280	132,700	137,000	4,300	3%
CME and MB Review Reimbursement	93,294	30,000	79,000	49,000	163%
Fire Contract: Beach Contracts	298,944	310,600	319,000	8,400	3%
Emergency Medical Service Fees	3,220,075	3,750,100	4,388,000	637,900	17%
HazMat Training Reimbursement	40,178	25,000	51,000	26,000	104%
HazMat Physical Reimbursement	11,400	7,600	10,000	2,400	32%
Fire Water Rescue Funding	5,000	5,000	5,000	-	0%
Total Charges for Service - Fire/EMS	\$ 10,000,205	\$ 11,065,900	\$ 12,792,000	\$ 1,726,100	16%
Recreation: Memberships	80,329	77,000	80,000	3,000	4%
Recreation Classes: Contracted	36,548	38,000	44,000	6,000	16%
Camp Fees: Summer	180,244	245,400	140,000	(105,400)	-43%
Camps Fees: Spring and Winter Break	12,240	17,000	15,000	(2,000)	-12%
Recreation Classes: Staff Instructed	32,777	29,000	31,000	2,000	7%
Pool Facility Fees	16,206	17,000	19,000	2,000	12%
Pool: Staff Instructed	14,768	11,000	14,000	3,000	27%
Athletics: Staff Instructed	39,107	39,000	38,000	(1,000)	-3%
Athletics: Contractual	43,037	35,000	27,000	(8,000)	-23%
Total Charges for Service - Recreation	\$ 455,256	\$ 508,400	\$ 408,000	\$ (100,400)	-20%
Fines and Forfeitures	20,821	10,000	23,600	13,600	136%
Library Fines	7,393	3,000	6,900	3,900	130%
Liens and Assessments	162,230	2,000	10,000	8,000	400%
Total Fines and Forfeitures	\$ 190,444	\$ 15,000	\$ 40,500	\$ 25,500	170%
Interest Earnings	1,035,747	600,000	600,000	-	0%
Rental Income	112,445	75,000	90,000	15,000	20%
Insurance Proceeds	23,095	-	-	-	-
Sale of Fixed Assets: Fire	1,775	-	-	-	-
Sale of Fixed Assets: City	36,030	-	-	-	-
Library Donations	15,300	17,700	17,700	-	0%
Fleet Maintenance Contractual	130	-	-	-	-

Budget Summary

General Fund

	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
EMS Allowable Overhead	28,488	31,200	25,000	(6,200)	-20%
Miscellaneous Income	49,682	-	-	-	-
Fire Donation	1,465	-	-	-	-
Total Miscellaneous	\$ 1,304,157	\$ 723,900	\$ 732,700	\$ 8,800	1%

Total Revenue	\$ 25,678,057	\$ 25,855,200	\$ 28,122,500	\$ 2,267,300	9%
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Other Financing:

Transfer In	5,349,470	-	-	-	-
Total Interfund Transfers	\$ 5,349,470	\$ -	\$ -	\$ -	-

Total Other Financing	\$ 5,349,470	\$ -	\$ -	\$ -	-
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Total Funding Sources	\$ 31,027,527	\$ 25,855,200	\$ 28,122,500	\$ 2,267,300	9%
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Expenditures:

Department:

City Council	238,269	292,300	298,600	6,300	2%
City Manager's Office	380,311	571,100	590,700	19,600	3%
City Attorney's Office	35,616	54,600	95,000	40,400	74%
City Clerk's Office	160,731	210,300	241,600	31,300	15%
Community Development	482,053	440,150	445,400	5,250	1%
Administrative Services	636,776	904,700	890,700	(14,000)	-2%
Fire Rescue	13,042,093	14,517,400	16,378,500	1,861,100	13%
Human Resources	156,445	164,500	171,700	7,200	4%
Law Enforcement	2,208,676	2,425,700	2,599,200	173,500	7%
Library	1,235,234	1,446,400	1,546,500	100,100	7%
Public Works	2,137,283	2,684,400	2,419,800	(264,600)	-10%
Recreation	1,525,563	2,087,700	2,114,600	26,900	1%
Total Expenditures	\$ 22,239,050	\$ 25,799,250	\$ 27,792,300	\$ 1,993,050	8%

Other Financing:

Transfers Out	7,429,970	151,200	330,200	179,000	118%
Total Interfund Transfers	\$ 7,429,970	\$ 151,200	\$ 330,200	\$ 179,000	118%

Total Other Financing	\$ 7,429,970	\$ 151,200	\$ 330,200	\$ 179,000	118%
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Total Funding Uses	\$ 29,669,020	\$ 25,950,450	\$ 28,122,500	\$ 2,172,050	8%
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Budget Summary					
Penny Fund					
	FY 2024	FY 2025	FY 2026	Change	Change
	Actual	Amended	Budget	(\$)	(%)
Revenue:					
Penny for Pinellas	2,775,641	2,500,000	2,770,000	270,000	11%
Total Other Taxes	\$ 2,775,641	\$ 2,500,000	\$ 2,770,000	\$ 270,000	11%
Interest Earnings	819,279	400,000	700,000	300,000	75%
Total Miscellaneous	\$ 819,279	\$ 400,000	\$ 700,000	\$ 300,000	75%
Total Revenue	\$ 3,594,920	\$ 2,900,000	\$ 3,470,000	\$ 570,000	20%
Total Other Financing	\$ -	\$ -	\$ -	\$ -	-
Total Funding Sources	\$ 3,594,920	\$ 2,900,000	\$ 3,470,000	\$ 570,000	20%
Expenditures:					
Capital Improvements	782,492	8,492,794	1,464,300	(7,028,494)	-83%
Total Capital Outlay	\$ 782,492	\$ 8,492,794	\$ 1,464,300	\$ (7,028,494)	-83%
Total Expenditures	\$ 782,492	\$ 8,492,794	\$ 1,464,300	\$ (7,028,494)	-83%
Total Other Financing	\$ -	\$ -	\$ -	\$ -	-
Total Funding Uses	\$ 782,492	\$ 8,492,794	\$ 1,464,300	\$ (7,028,494)	83%

Budget Summary					
CIP Fund					
	FY 2024	FY 2025	FY 2026	Change	Change
	Actual	Amended	Budget	(\$)	(%)
Revenue:					
Fire CIP Reimbursements	102,015	527,600	1,355,000	827,400	157%
Interest Earnings	-	-	230,000	230,000	-
Total Miscellaneous	\$ 102,015	\$ 527,600	\$ 1,585,000	\$ 1,057,400	200%
Total Revenue	\$ 102,015	\$ 527,600	\$ 1,585,000	\$ 1,057,400	200%
Other Financing:					
Transfer In	7,838,448	524,900	330,200	(194,700)	-37%
Total Interfund Transfers	\$ 7,838,448	\$ 524,900	\$ 330,200	\$ (194,700)	-37%
Total Other Financing	\$ 7,838,448	\$ 524,900	\$ 330,200	\$ (194,700)	-37%
Total Funding Sources	\$ 7,940,463	\$ 1,052,500	\$ 1,915,200	\$ 862,700	82%
Expenditures:					
Professional Services	-	140,000	-	(140,000)	-100%
Repair/Maintenance	51,327	-	-	-	-
Total Operating	\$ 51,327	\$ 140,000	\$ -	\$ (140,000)	-100%
Capital Improvements	281,872	2,542,674	637,200	(1,905,474)	-75%
Capital Equipment	1,815,584	3,213,495	489,000	(2,724,495)	-85%
Total Capital Outlay	\$ 2,097,456	\$ 5,756,169	\$ 1,126,200	\$ (4,629,969)	-80%
Contingency	-	151,200	330,200	179,000	118%
Other	\$ -	\$ 151,200	\$ 330,200	\$ 179,000	118%
Total Expenditures	\$ 2,148,783	\$ 6,047,369	\$ 1,456,400	\$ (4,590,969)	-76%
Total Other Financing	\$ -	\$ -	\$ -	\$ -	-
Total Funding Uses	\$ 2,148,783	\$ 6,047,369	\$ 1,456,400	\$ (4,590,969)	-76%

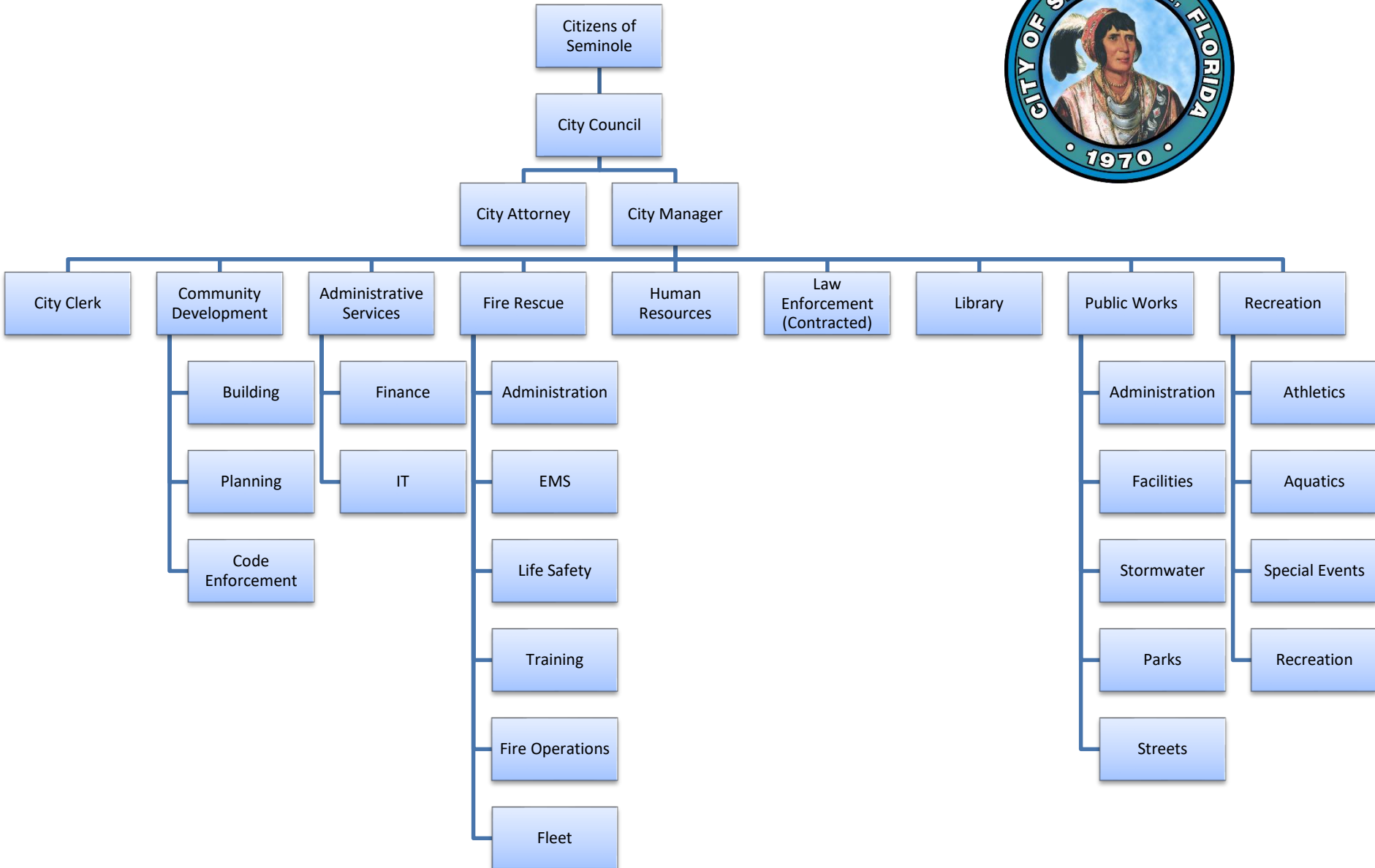
Budget Summary					
Building Fund					
	FY 2024	FY 2025	FY 2026	Change	Change
	Actual	Amended	Budget	(\$)	(%)
Revenue:					
Building Permits	413,536	610,000	760,000	150,000	25%
Surcharge Administration Fee	1,731	-	1,500	1,500	-
Plan Review	-	50,000	58,300	8,300	17%
Total Licenses & Permits	\$ 415,267	\$ 660,000	\$ 819,800	\$ 159,800	24%
Total Revenue	\$ 415,267	\$ 660,000	\$ 819,800	\$ 159,800	24%
Total Other Financing	\$ -	\$ -	\$ -	\$ -	-
Total Funding Sources	\$ 415,267	\$ 660,000	\$ 819,800	\$ 159,800	24%
Expenditures:					
Salaries	3,544	302,600	316,400	13,800	5%
Overtime	207	-	5,000	5,000	-
Education/Special Pay	-	2,700	2,700	-	0%
FICA Tax	287	23,400	24,500	1,100	5%
Florida Retirement System	511	41,900	44,000	2,100	5%
Group Insurance	-	76,900	82,100	5,200	7%
L/T Disability Insurance	-	600	600	-	0%
Workers' Compensation	-	2,400	2,500	100	4%
Total Personnel	\$ 4,549	\$ 450,500	\$ 477,800	\$ 27,300	6%
Legal Services	11,544	15,000	15,000	-	0%
Inspection Services	242,253	50,000	120,000	70,000	140%
Software	9,804	26,100	33,000	6,900	26%
Contractual Services	2,786	35,000	38,500	3,500	10%
Allocated Costs	-	44,300	52,000	7,700	17%
Travel/Per Diem	-	1,000	1,000	-	0%
Communications	8,320	-	-	-	-
Postage	165	100	100	-	0%
Rental/Lease	26,100	30,000	31,000	1,000	3%
Insurance: Property	2,107	3,100	3,500	400	13%
Insurance: Vehicles	760	1,100	1,300	200	18%
R&M: Copier	524	-	1,000	1,000	-
R&M: Vehicles	6,779	1,000	1,000	-	0%
Office Supplies	-	1,000	1,200	200	20%
Fuel	1,887	1,200	1,900	700	58%
Uniforms	-	1,000	1,000	-	0%
Operating Supplies	9,150	8,000	8,000	-	0%
Dues/Memberships	2,460	-	-	-	-

Budget Summary					
Building Fund					
	FY 2024	FY 2025	FY 2026	Change	Change
	Actual	Amended	Budget	(\$)	(%)
Conferences/Training/Education	-	2,500	2,500	-	0%
Total Operating	\$ 324,639	\$ 220,400	\$ 312,000	\$ 91,600	42%
Equipment	20,000	-	-	-	-
Vehicles	-	-	30,000	30,000	-
Total Capital Outlay	\$ 20,000	\$ -	\$ 30,000	\$ 30,000	-
Total Expenditures	\$ 349,188	\$ 670,900	\$ 819,800	\$ 148,900	22%
Total Other Financing	\$ -	\$ -	\$ -	\$ -	-
Total Funding Uses	\$ 349,188	\$ 670,900	\$ 819,800	\$ 148,900	22%

Budget Summary					
Stormwater Fund					
	FY 2024	FY 2025	FY 2026	Change	Change
	Actual	Amended	Budget	(\$)	(%)
Revenue:					
Non-Ad Valorem Assessment	-	-	1,726,100	1,726,100	-
Total Charges for Services	\$ -	\$ -	\$ 1,726,100	\$ 1,726,100	-
Total Revenue	\$ -	\$ -	\$ 1,726,100	\$ 1,726,100	-
Total Other Financing	\$ -	\$ -	\$ -	\$ -	-
Total Funding Sources	\$	\$	\$ 1,726,100	\$ 1,726,100	
Expenditures:					
Salaries	-	-	188,000	188,000	-
Overtime	-	-	1,000	1,000	-
Education/Special Pay	-	-	2,700	2,700	-
Cell Phone Allowance	-	-	1,200	1,200	-
FICA Tax	-	-	14,800	14,800	-
Florida Retirement System	-	-	26,600	26,600	-
Group Insurance	-	-	48,500	48,500	-
L/T Disability Insurance	-	-	500	500	-
Workers' Compensation	-	-	8,300	8,300	-
Total Personnel	\$ -	\$ -	\$ 291,600	\$ 291,600	-
Professional Services	-	-	22,500	22,500	-
Software	-	-	16,000	16,000	-
Pond Maintenance	-	-	5,200	5,200	-
Lake Seminole Maintenance	-	-	18,000	18,000	-
Street Sweeping Service	-	-	50,000	50,000	-
Contractual Services	-	-	20,000	20,000	-
Allocated Costs	-	-	37,000	37,000	-
Insurance: Vehicles	-	-	800	800	-
R&M: Vehicles	-	-	2,000	2,000	-
R&M: Other	-	-	50,000	50,000	-
Promotional	-	-	1,000	1,000	-
Fuel	-	-	600	600	-
Uniforms	-	-	600	600	-
Operating Supplies	-	-	6,000	6,000	-
Total Operating	\$ -	\$ -	\$ 229,700	\$ 229,700	-

Budget Summary					
Stormwater Fund					
	FY 2024	FY 2025	FY 2026	Change	Change
	Actual	Amended	Budget	(\$)	(%)
Improvements	-	-	816,000	816,000	-
Equipment	-	-	350,000	350,000	-
Total Capital Outlay	\$ -	\$ -	\$ 1,166,000	\$ 1,166,000	-
Total Expenditures	\$ -	\$ -	\$ 1,687,300	\$ 1,687,300	-
Total Other Financing	\$ -	\$ -	\$ -	\$ -	-
Total Funding Uses	\$	\$	\$ 1,687,300	\$ 1,687,300	

Organizational Chart



Full-time Equivalent (FTE) Positions

Position	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FTE Change
City Council				
Mayor	0.50	0.50	0.50	-
Vice Mayor	0.50	0.50	0.50	-
Councilor	2.50	2.50	2.50	-
Total	3.50	3.50	3.50	-
City Manager's Office				
City Manager	1.00	1.00	1.00	-
Executive Assistant to City Manager	1.00	1.00	0.85	(0.15)
Public Policy Management Associate	1.00	1.00	1.00	-
Total	3.00	3.00	2.85	(0.15)
City Clerk's Office				
City Clerk	1.00	1.00	1.00	-
Executive Assistant to City Manager	-	-	0.15	0.15
Total	1.00	1.00	1.15	0.15
Community Development Department				
Community Development Director	1.00	1.00	1.00	-
Building Official	1.00	1.00	1.00	-
Multi-Certified Inspector	1.00	1.00	1.00	-
Permit/Licensing Technician	2.00	2.00	2.00	-
Planner	0.50	0.50	0.50	-
Code Enforcement Officer	1.00	1.00	1.00	-
A/P Technician	-	-	0.50	0.50
Information Clerk	0.50	0.50	-	(0.50)
Total	7.00	7.00	7.00	-
Administrative Services				
Assistant City Manager/CFO	-	1.00	1.00	-
Director of Administration	1.00	-	-	-
Senior Accountant	1.00	1.00	0.63	(0.37)
IT/IS Manager	0.50	0.50	0.50	-
Information Technology Specialist	0.50	0.50	0.50	-
A/P Technician	0.50	0.50	0.50	-
Information Clerk	0.63	0.50	-	(0.50)
Total	4.13	4.00	3.13	(0.87)

Full-time Equivalent (FTE) Positions

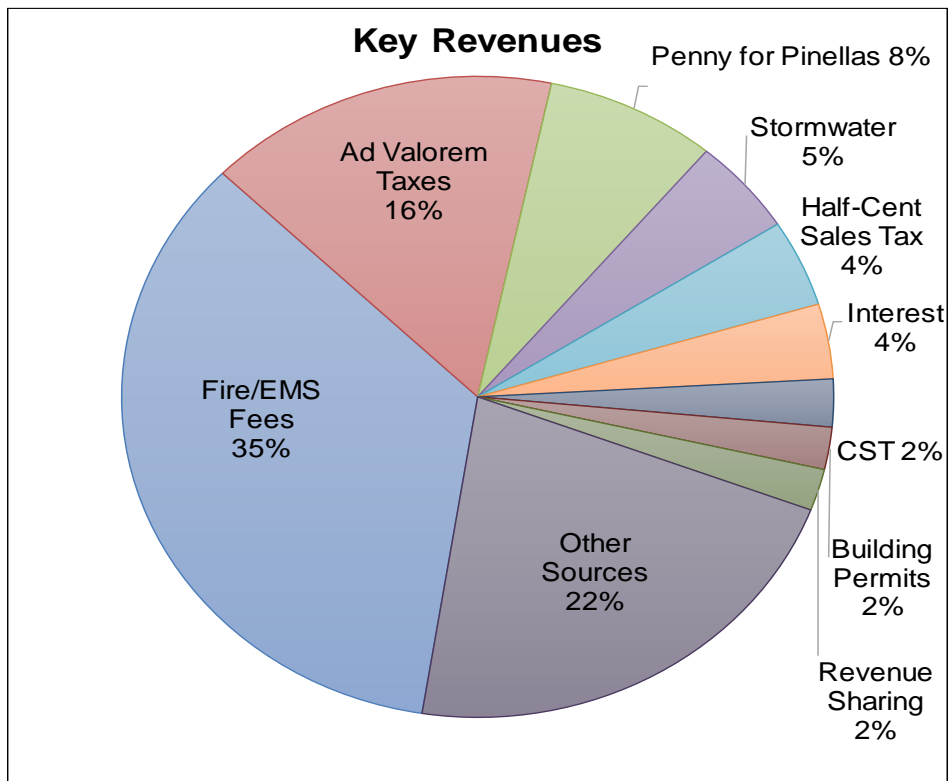
Position	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FTE Change
Fire Rescue Department				
Fire Chief	1.00	1.00	1.00	-
Administrative Assistant II	1.00	1.00	1.00	-
Assistant Fire Chief - EMS	1.00	1.00	1.00	-
Division Chief - Operations	1.00	1.00	1.00	-
District Chief	3.00	3.00	3.00	-
District Chief - EMS	1.00	1.00	1.00	-
District Chief - Logistics	-	1.00	1.00	-
District Chief - Training	1.00	1.00	1.00	-
Lieutenant	18.00	18.00	18.00	-
Firefighter/Paramedic	24.00	25.50	27.00	1.50
Firefighter/EMT	27.00	27.00	27.00	-
Fire Marshal	1.00	1.00	1.00	-
Fire Inspectors	1.00	1.50	1.50	-
Communications Specialist	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	1.00	1.00	-
Mechanic	1.00	1.00	1.00	-
Payroll Specialist II	1.00	1.00	1.00	-
Human Resource Director	0.75	0.75	0.75	-
Human Resources Analyst	0.75	0.75	0.38	(0.38)
IT/IS Manager	0.50	0.50	0.50	-
Information Technology Specialist	0.50	0.50	0.50	-
Facilities Maintenance Supervisor	0.50	0.50	0.50	-
Building Maintenance II	0.50	0.50	0.50	-
Training Technician	0.50	-	-	-
Fleet Counter Clerk	0.50	0.50	0.50	-
EMS Technician	0.50	0.50	0.50	-
Total	89.00	91.50	92.63	1.13
Human Resources Department				
Human Resources Director	0.25	0.25	0.25	-
Human Resources Analyst	0.25	0.25	0.13	(0.12)
Total	0.50	0.50	0.38	(0.12)

Full-time Equivalent (FTE) Positions

Position	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FTE Change
Library Department				
Library Director	1.00	1.00	1.00	-
Circulation Supervisor	1.00	1.00	-	(1.00)
Librarian III	2.00	2.00	3.00	1.00
Librarian II	2.00	2.00	2.00	-
Full-time Librarian I	2.00	2.00	-	(2.00)
Library Assistant III	2.00	2.00	4.00	2.00
Part-time Librarian I	0.50	0.50	0.50	-
Library Assistant II	1.25	1.25	1.00	(0.25)
Library Assistant I	4.13	4.13	4.73	0.61
Library Aide	1.00	1.00	-	(1.00)
Total	16.88	16.88	16.23	(0.65)
Public Works Department				
Public Works Director	1.00	1.00	1.00	-
Administrative Clerk	1.00	1.00	1.00	-
Facilities Maintenance Supervisor	0.50	0.50	0.50	-
Parks Maintenance Supervisor	1.00	1.00	1.00	-
Streets & Stormwater Supervisor	1.00	1.00	1.00	-
Building Maintenance II	0.50	0.50	0.50	-
Parks Technician	1.00	1.00	1.00	-
Streets & Stormwater Technician	1.00	1.00	1.00	-
Maintenance I	2.00	2.00	2.00	-
Maintenance II	5.00	5.00	6.00	1.00
Part-time Maintenance I	1.20	1.20	1.20	-
Total	15.20	15.20	16.20	1.00
Recreation Department				
Recreation Director	1.00	1.00	1.00	-
Recreation Superintendent	1.00	1.00	1.00	-
Recreation Program Coordinator	3.00	3.00	3.00	-
Administrative Assistant II	1.00	1.00	1.00	-
Recreation Leader II	2.00	3.00	3.00	-
Event Coordinator	1.00	1.00	1.00	-
Custodian	2.00	2.00	2.00	-
Part-time/Seasonal Recreation Leader I	5.63	5.13	5.13	0.00
Lifeguard/Pool Staff	2.50	2.50	2.50	-
Total	19.13	19.63	19.63	0.00
Total FTE	159.33	162.20	162.70	0.50

Key Revenue Sources

City staff regularly monitors and updates forecasts for the individual revenue sources listed in this section due to their quantitative or qualitative significance. Each source is forecasted individually based on its applicable characteristics.



Fire/EMS Fees

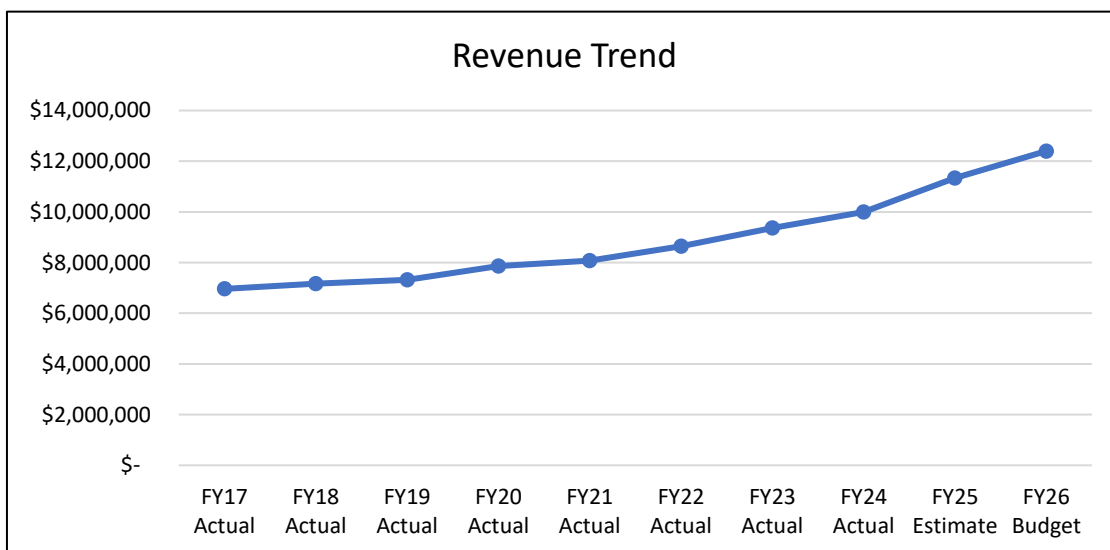
Reporting Category:	Charges for Service
Fund:	General
Estimation Source:	Contractual
Percent of FY26 Total Revenue:	35%

Revenue Summary:

This source represents the sum of various individual line items relating to the provision of Fire Suppression and Emergency Medical Services (EMS) to the City of Seminole and areas outside the City. The City provides fire suppression service to the Seminole Fire District, which is an area of unincorporated Pinellas County, based on an interlocal agreement that allocates funding relative to the property values of the City versus the unincorporated Fire District. The funding allocation typically reimburses the City for approximately 70% of its fire suppression costs, with annual fluctuations based on the relative property values of the City versus the unincorporated Fire District. The Fire Department's EMS division costs are funded 100% by Pinellas County based on an Advanced Life Support contract. There is typically little volatility in this revenue source; budgets are established in advance of the fiscal year with distributions provided at regular intervals.

Estimation Summary:

Collectively, these sources are estimated at \$12,792,000. Fire Protection Services revenue of \$7,800,000 represents 71% of the City's allocable net operating fire suppression budget, consistent with the budget submittal to the County. Advanced Life Support revenue of \$4,388,000 represents 100% of the City's allocable Emergency Medical Services budget, also consistent with the budget submittal. Fire suppression service fees for the Bay Pines VA Hospital Campus and services to three (3) beachfront municipalities stand to increase 2.3% each, based on CPI.



Ad Valorem Tax

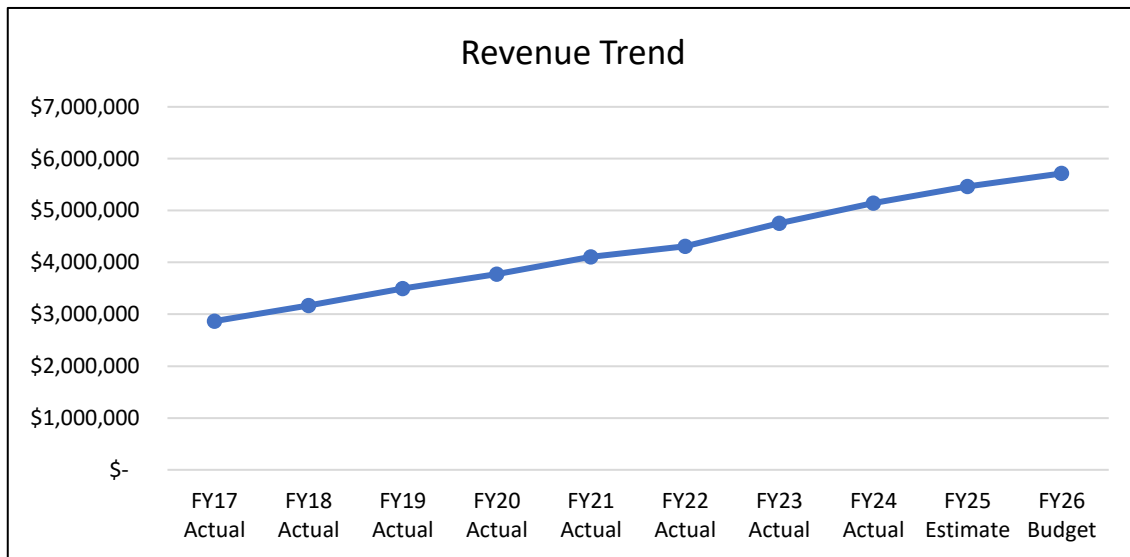
Reporting Category:	Ad Valorem
Fund:	General
Estimation Source:	Pinellas County Property Appraiser's Office
Percent of FY26 Total Revenue:	16%

Revenue Summary:

Property tax revenue is based on certified taxable values from the Pinellas County Property Appraiser's Office, though such values are subject to Pinellas County's Value Adjustment Board's petition process. The millage rate is adopted pursuant to *Florida Statute* 200.065 ("Method of Fixing Millage"). This is considered a lagging source in terms of its relation to the broader economy due to property values for the fiscal year beginning October 1 being based on the preceding January 1 appraisals.

Estimation Summary:

FY26 budgeted revenue of \$5,706,000 is based on total taxable value of \$2,397,051,801 (estimated by the Property Appraiser's Office as of June 1, 2025) divided by 1,000, multiplied by the 2.4793 millage rate, discounted by approximately 4% to account for early payments.



Penny for Pinellas ("Penny")

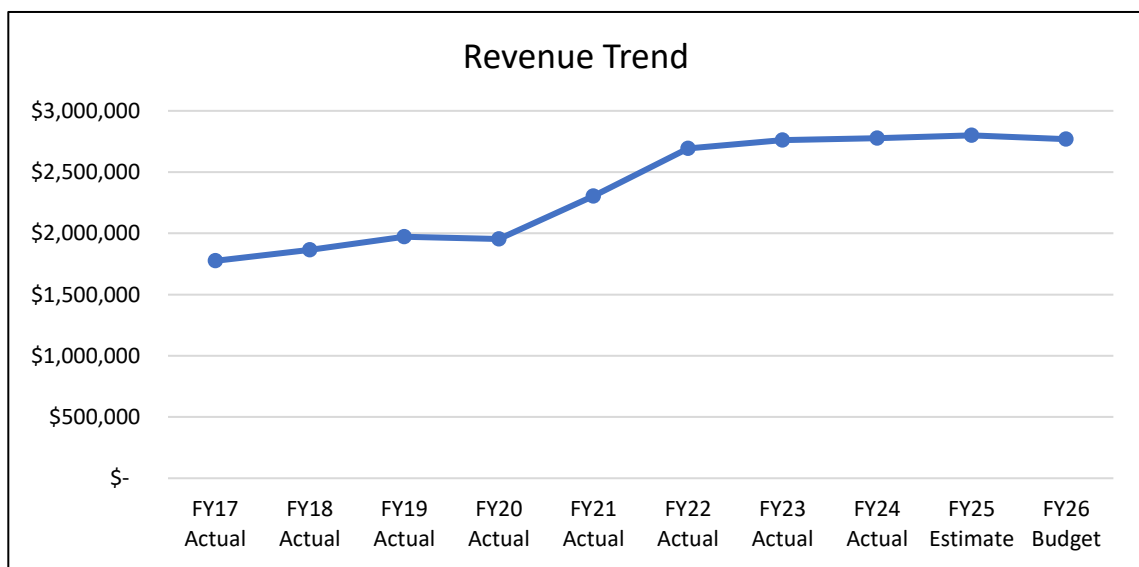
Reporting Category:	Other Taxes
Fund:	Penny
Estimation Source:	City Staff
Percent of FY26 Total Revenue:	8%

Revenue Summary:

This is a voter-approved, one-cent Countywide sales tax used to pay for projects to improve infrastructure. Approximately 89% of the derived revenue is split between the County and municipalities based on population, with the remaining 11% intended for specific County initiatives. The State of Florida Office of Economic and Demographic Research (OEDR) publishes an annual allocation estimate for this source, but it is not utilized by staff given the unique aspects of the Pinellas County interlocal agreement. Revenue forecasts are instead based on qualitative and quantitative factors prepared by staff. Year-over-year monthly collections are evaluated in the context of the broader economy, particularly the likelihood of tourism activity throughout the County, to estimate future revenues.

Estimation Summary:

Collections have been remarkably stable over a 42-month period. Despite the catastrophic impact of Hurricanes Helene and Milton, tourism has remained resilient; January 2025 set a new record for Countywide bed tax collections. For local residents, demand for consumer goods was likely pulled forward due to the need for replacing household appliances and materials following the hurricanes. Staff therefore expects a modest correcting decline of 1% in FY26, based purely on qualitative factors.



Stormwater Non-Ad Valorem Assessment

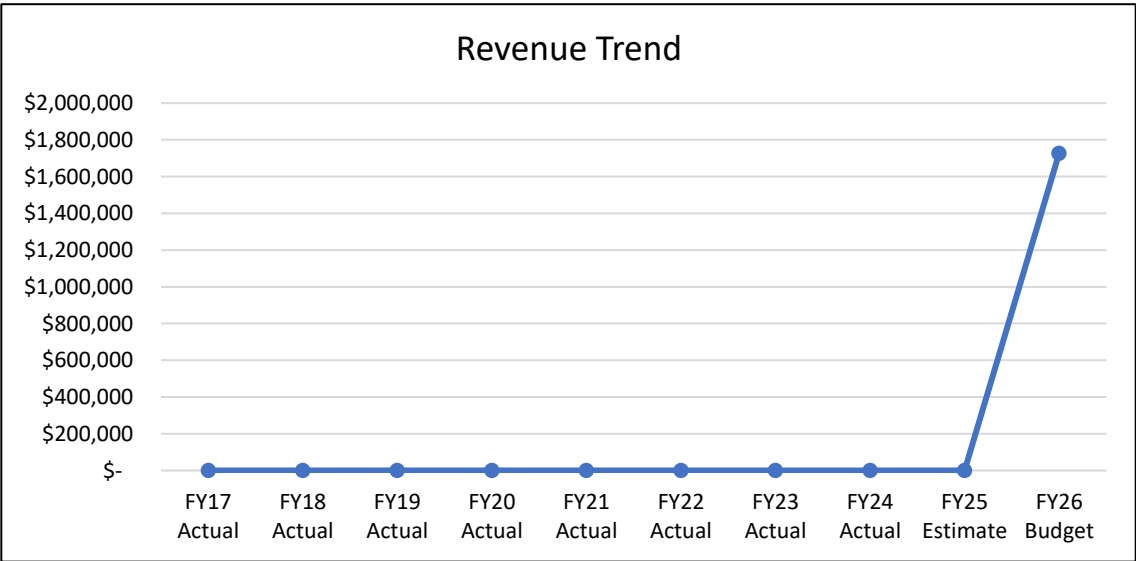
Reporting Category:	Charges for Service
Fund:	Stormwater
Estimation Source:	City Staff
Percent of FY26 Total Revenue:	5%

Revenue Summary:

City Council adopted Ordinance 03-2025 and approved a draft Non-Ad Valorem Assessment Roll on June 24, 2025. The Ordinance established a Stormwater Utility Fund, which is a Success Strategy identified by the City's Strategic Plan. A Resolution will be scheduled prior to September 15, 2025, to adopt a final non-ad valorem assessment roll. The draft non-ad valorem assessment roll includes a proposed fee and a proposed basis for said fee. The proposed non-ad valorem assessment fee for FY 2026 is \$140. The proposed basis for said fee is an Equivalent Residential Unit (ERU), whereby each ERU is defined as 3,500 square feet of impervious surface area. The September Resolution will provide an opportunity for City Council to adopt the final fee to be levied for FY 2026.

Estimation Summary:

Consultants were contracted by the City in FY 2025 to establish a Stormwater Utility Fund sufficient to cover the City's costs associated with stormwater drainage maintenance and infrastructure rehabilitation. The scope of the work included the development of a five-year rate model. The rate model is based on a proposed FY26 non-ad valorem assessment of \$140 per ERU. It assumes a 2% discount for stormwater mitigation credits and a 4% discount for early tax payments.



Half-Cent Sales Tax

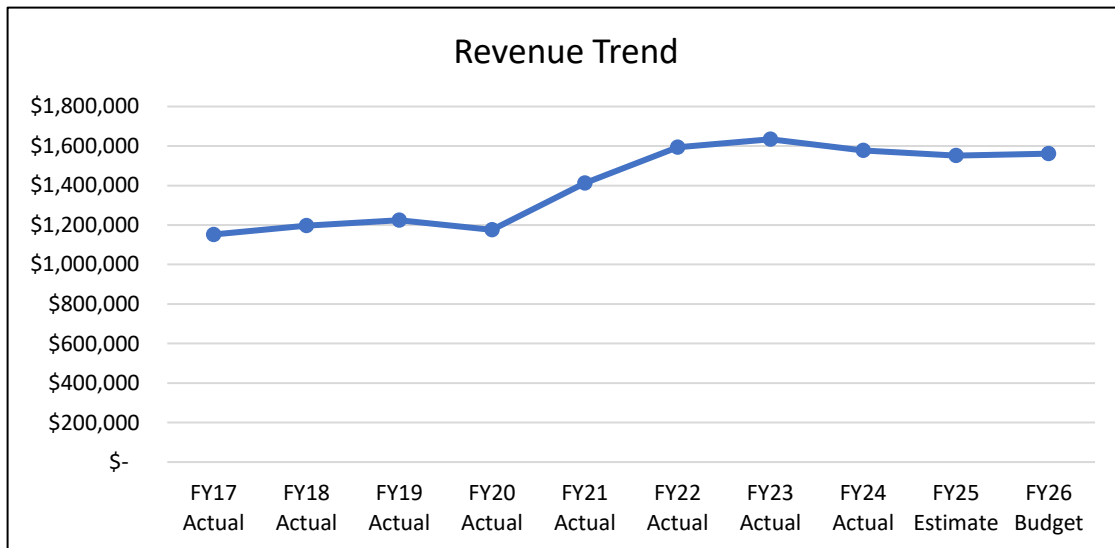
Reporting Category:	Intergovernmental
Fund:	General
Estimation Source:	OEDR / City Staff
Percent of FY26 Total Revenue:	4%

Revenue Summary:

This is a distribution of State of Florida sales tax revenues provided to county and municipal governments based on allocation formulas. The primary purpose is to provide relief from ad valorem and utility taxes and to provide revenues for local programs. OEDR publishes an annual allocation estimate for this source, which is given significant consideration for budgeting purposes. Prior to the Covid-19 pandemic, revenues never varied by more than 2.3% versus the OEDR estimate. Due to the degree of variance experienced since then, staff has conducted its own analysis for comparative purposes based on year-over-year monthly collection trends. Budgeted values reflect a qualitative balancing of the OEDR report and staff's analysis.

Estimation Summary:

Unlike Penny for Pinellas, which experienced virtually no adverse impact from Hurricanes Helene and Milton, Half-Cent sales tax collections decreased 20% year-over-year in October 2024 and remain down 3.2% on a year-to-date basis. FY26 budgeted revenue considers November 2024 - March 2025 collections as a recent baseline, with no further growth or decline projected from average monthly collections of \$130,000.



Communication Services Tax (CST)

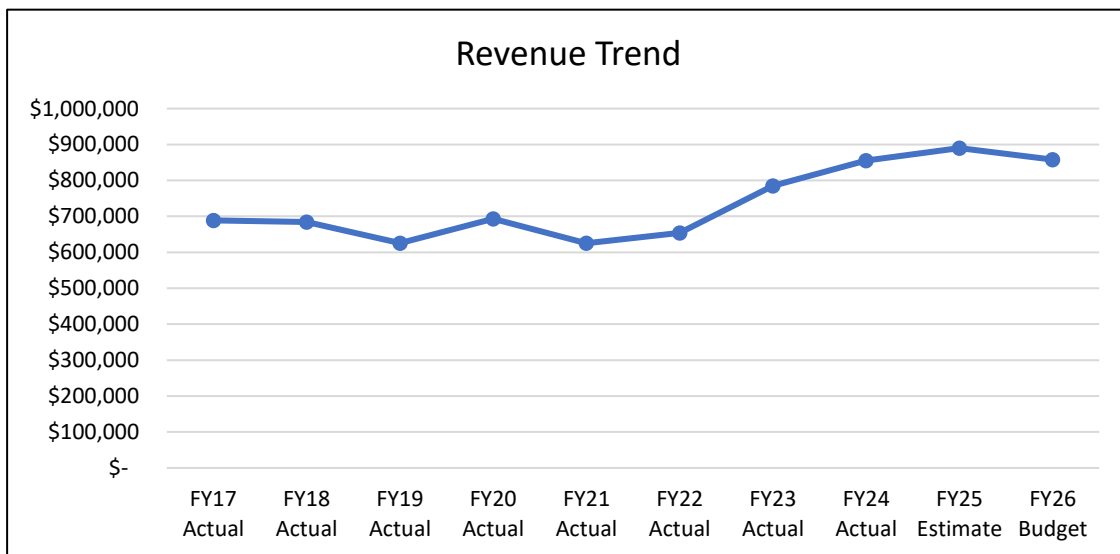
Reporting Category:	Other Taxes
Fund:	General
Estimation Source:	OEDR / City Staff
Percent of FY26 Total Revenue:	2%

Revenue Summary:

This tax applies to telecommunications, video, direct-to-home satellite, and other related services originating and terminating in the State of Florida, or billed to an address within the State. It includes both a state levy (4.92% tax rate) and local levy (5.22% tax rate). Proceeds from the state levy are distributed to county and municipal governments based on population, while the local proceeds are retained for the City of Seminole. Proceeds may be used for any public purpose. OEDR publishes an annual allocation estimate for this source. It has historically been less accurate than the Half-Cent Sales Tax estimate. Staff therefore conducts its own analysis as a secondary source, using year-over-year monthly collections in the context of behavioral trends such as remote work demands and shifts to on-demand video content services. Budgeted values reflect a qualitative balancing of the OEDR report and staff's analysis.

Estimation Summary:

This source has experienced rapid growth since FY22, which City staff has discussed with OEDR staff. The growth appears to have been organic and comprehensive in nature rather than a result of a jurisdictional audit or one-time correction. Recent collections include reduced rates of growth and modest year-over-year declines reported between January 2025 and April 2025. Conservatively assuming recent trends to be indicative, FY26 budgeted revenue of \$858,000 reflects a 3.6% reduction from FY25 estimates of \$890,000.



Municipal Revenue Sharing

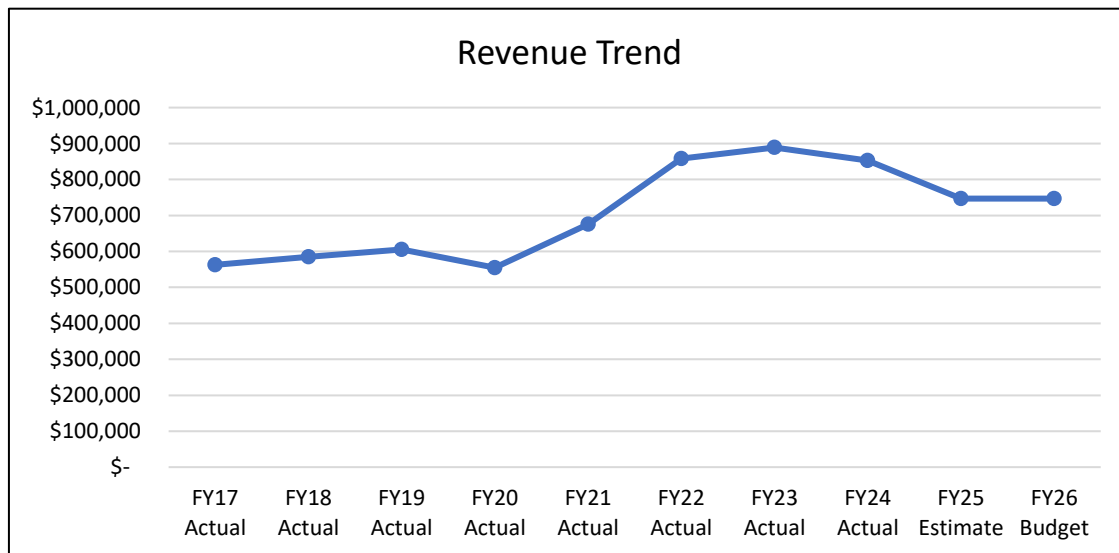
Reporting Category:	Intergovernmental
Fund:	General
Estimation Source:	OEDR
Percent of FY26 Total Revenue:	2%

Revenue Summary:

This program was created to ensure a minimum level of revenue parity across various units of government throughout the State of Florida. It is based on a percentage of net sales and use tax collections and distributed to municipalities based on an allocation formula. A portion of the tax is derived from the one-cent fuel tax, which must be spent on transportation-related expenditures. Revenue forecasts are based on the OEDR report due to the fact that the State allocation is typically fixed in nature. With the exception of FY20 and the Covid-19 pandemic, any revenue variance historically has been positive, representing a true-up over the original OEDR allocation estimate.

Estimation Summary:

Following Hurricanes Helene and Milton, the State of Florida began distributing approximately 10% less to municipalities than was originally forecasted for the July 1, 2024 - June 30, 2025 period. If the State of Florida's final year-end sales tax revenues prove to exceed OEDR expectations, the City will be eligible for a favorable true up in FY25, but this is not currently reflected in revenue estimates. FY26 budgeted revenue assumes no changes from FY25 until more information becomes available between July and August 2025.



Building Permits

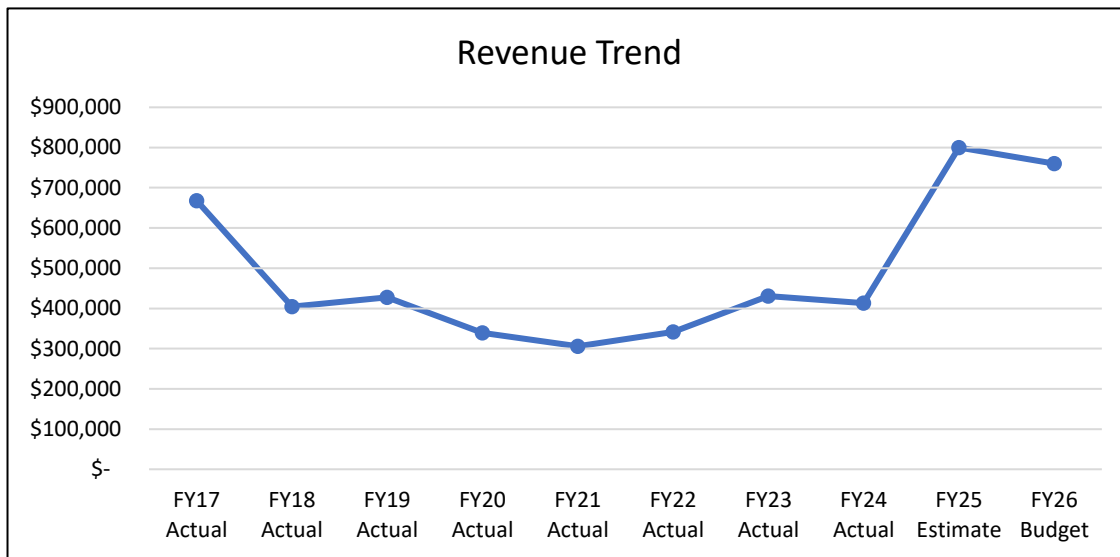
Reporting Category:	Licenses and Permits
Fund:	Building
Estimation Source:	City Staff
Percent of FY26 Total Revenue:	2%

Revenue Summary:

This revenue source includes locally assessed fees to administer the Florida Building Code. Effective FY24, a new fund was created to account for the related revenues and expenditures. Revenue forecasts reflect a qualitative effort to net out any significant one-time commercial construction to establish an anticipated baseline of activity. Any known or pending development projects are factored into revenue forecasts as non-recurring sources of additional revenue.

Estimation Summary:

FY25 estimated revenue is based on the net effect of a building permit fee increase adopted on October 1, 2025, and a subsequent discount implemented after Hurricanes Helene and Milton, which remains in effect as of June 2025. FY26 budgeted revenue is derived from a 7-year average revenue collection total (post-City Center construction), adjusted for the effect of new rates.



Interest Earnings

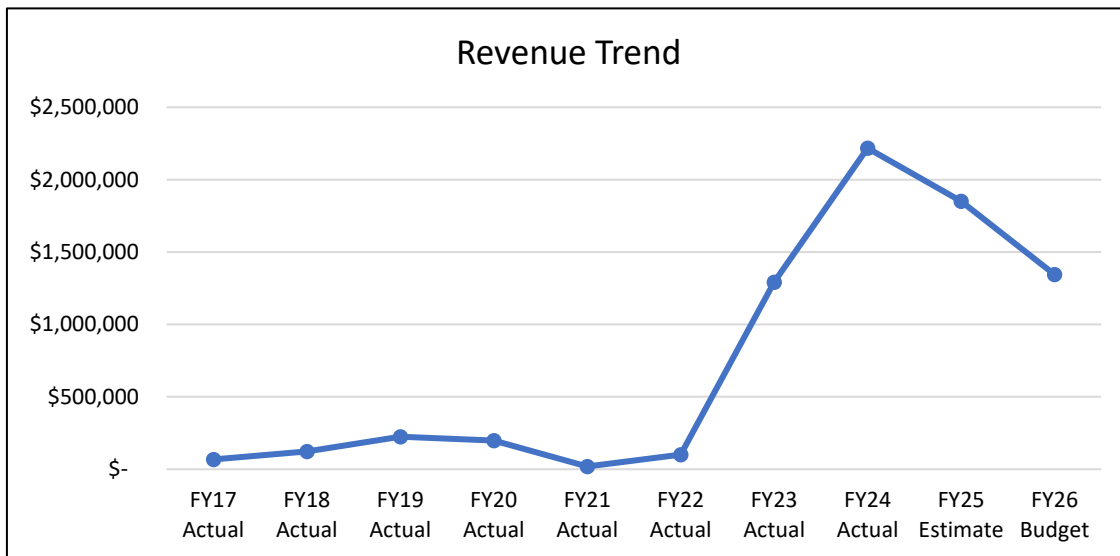
Reporting Category:	Miscellaneous
Fund:	Various
Estimation Source:	City Staff
Percent of FY26 Total Revenue:	4%

Revenue Summary:

This source accounts for income earned on the City's idle cash. Funds are invested per *Florida Statute* 218.415. Revenue is estimated based on forecasted cash balances and estimated prevailing interest rates. The portfolio allocation held in laddered securities or time deposits represents "known" future revenue, which is netted out from the interest rate-sensitive portfolio in projecting future earnings.

Estimation Summary:

Staff projections are consistent with the June 2025 Federal Reserve dot-plot forecast indicating two potential interest rate cuts in 2025. Cash balances are conservatively forecasted and assume the entirety of the Bay Pines Fire Station is expended in FY 2026.



City Council

Responsibilities

The City Council consists of a Mayor and six Council members, elected at-large, who hold all legislative authority of the City. The City Council adopts all City policies, appoints the City Manager, appropriates funds for expenditure, approves the millage rate and budget, authorizes the City Manager to execute contracts, and approves any debt issuance. Council is required to meet at least twice monthly per *City Charter*.

Budget Summary

Department	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
City Council	\$238,269	\$292,300	\$298,600	\$6,300	2%

Budget Notes

The City Council's departmental budget includes personnel cost increases as described in the Transmittal Letter and several operating budget updates. City Council established a policy for Aid to Private Organizations during the FY25 budget workshop, by which 10% of the divisional budget would be appropriated for contributions to non-profit agencies. The proposed FY26 budget maintains the policy threshold of 10%.

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Financial and Operational	Enhance partnerships to support mutual success.	Identify and provide support to public and non-profit partners that fulfill the broader needs of the Seminole community.	The Seminole community directory of nonprofits/services has been completed and will continue to be maintained.

City Council - Budget Summary							
Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0511-1200	Salaries	68,049	71,000	45,218	74,500	3,500	5%
01-0511-2100	FICA	4,524	5,500	2,992	5,700	200	4%
01-0511-2210	Florida Retirement System	38,777	42,100	26,382	44,200	2,100	5%
01-0511-2310	Group Insurance	45,848	56,900	32,284	59,000	2,100	4%
01-0511-2400	Workers' Compensation	90	100	37	100	-	0%
Personnel		\$ 157,288	\$ 175,600	\$ 106,913	\$ 183,500	\$ 7,900	4%
01-0511-3430	Software	4,944	9,000	-	6,000	(3,000)	-33%
01-0511-3490	Contractual Services	852	500	318	1,500	1,000	200%
01-0511-4006	Shields: Discretionary	-	4,500	2,458	4,500	-	0%
01-0511-4011	Ely: Discretionary	144	-	-	-	-	-
01-0511-4014	Barnhorn: Discretionary	4,500	4,500	2,029	4,500	-	0%
01-0511-4015	Quinn: Discretionary	4,373	4,500	36	4,500	-	0%
01-0511-4016	Beliveau: Discretionary	3,361	4,500	200	4,500	-	0%
01-0511-4018	Waters: Discretionary	94	5,000	69	5,000	-	0%
01-0511-4019	Burke: Discretionary	867	4,500	18	4,500	-	0%
01-0511-4022	Springer: Discretionary	4,420	4,500	1,186	4,500	-	0%
01-0511-4023	Olliver: Discretionary	40	-	-	-	-	-
01-0511-4025	City Council: Discretionary	-	4,000	-	2,000	(2,000)	-50%
01-0511-4120	Postage	60	5,800	36	100	(5,700)	-98%
01-0511-4520	Insurance: Vehicles	686	1,000	942	1,100	100	10%
01-0511-4660	R&M: Vehicles	190	1,200	35	1,200	-	0%
01-0511-4790	Printing	462	6,000	-	6,000	-	0%
01-0511-4800	Promotional	7,661	14,200	8,457	15,000	800	6%
01-0511-4912	Licenses & Permits	-	300	-	-	(300)	-100%
01-0511-5110	Office Supplies	1,359	1,500	446	1,500	-	0%
01-0511-5290	Operating Supplies	1,033	2,600	288	11,500	8,900	342%
01-0511-5430	Dues/Memberships	8,435	9,300	7,661	10,000	700	8%
Operating		\$ 43,481	\$ 87,400	\$ 24,179	\$ 87,900	\$ 500	1%
01-0511-8200	Aid to Private Organizations	37,500	29,300	18,000	27,200	(2,100)	-7%
Other		\$ 37,500	\$ 29,300	\$ 18,000	\$ 27,200	\$ (2,100)	-7%
Total - General Fund		\$ 238,269	\$ 292,300	\$ 149,092	\$ 298,600	\$ 6,300	2%

City Council - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0511-1200	Salaries: Regular	3.50 FTE salaries	74,500
01-0511-2100	FICA Tax	FICA contributions at 7.65% of wages	5,700
01-0511-2210	Florida Retirement System	FRS employer pension contributions at 59.27% of wages	44,200
01-0511-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	59,000
01-0511-2400	Workers' Compensation	Workers' compensation insurance policy	100
Personnel			\$ 183,500
01-0511-3430	Software	Council Chambers A/V software	6,000
01-0511-3490	Contractual Services	Photography services	1,500
01-0511-4006	Shields: Discretionary	Travel, training, and professional association costs	4,500
01-0511-4014	Barnhorn: Discretionary	Travel, training, and professional association costs	4,500
01-0511-4015	Quinn: Discretionary	Travel, training, and professional association costs	4,500
01-0511-4016	Beliveau: Discretionary	Travel, training, and professional association costs	4,500
01-0511-4018	Waters: Discretionary	Travel, training, and professional association costs	5,000
01-0511-4019	Burke: Discretionary	Travel, training, and professional association costs	4,500
01-0511-4022	Springer: Discretionary	Travel, training, and professional association costs	4,500
01-0511-4025	City Council: Discretionary	Supplemental funds available to reallocate to individual Councilors subject to Council approval	2,000
01-0511-4120	Postage	Direct mailing costs	100
01-0511-4520	Insurance: Vehicles	Pooled vehicle insurance policy	1,100
01-0511-4660	R&M: Vehicles	Vehicle maintenance expenditures	1,200
01-0511-4790	Printing	Community newsletter printing services	6,000
01-0511-4800	Promotional	Citizens' Academy (\$3,000); flowers/condolences (\$500); Holiday volunteer recognition dinner (\$8,800); parade float (\$2,200); miscellaneous (\$500)	15,000
01-0511-5110	Office Supplies	Office supplies for City Council office and City Council Chambers	1,500
01-0511-5290	Operating Supplies	Operating supplies for City Council office and City Council Chambers (\$1,500); Strategic Plan initiatives - State of the City luncheon, mental health awareness programs, etc. (\$3,000); iPad replacements (\$7,000)	11,500
01-0511-5430	Dues/Memberships	FL League of Cities (\$3,400); FL League of Mayors (\$700); Mayors Council of Pinellas County (\$800); National League of Cities (\$1,900); Suncoast League of Cities (\$1,100); Tampa Bay Regional Planning Council (\$2,100)	10,000
Operating			\$ 87,900
01-0511-8200	Aid to Private Organizations	Grant distributions to non-profit agencies subject to Council approval	27,200
Other			\$ 27,200
Total - General Fund			\$ 298,600

City Manager's Office

Responsibilities

The City Manager serves as the Chief Administrative Officer per *City Charter* and is responsible to City Council for administration of all operations, including the appointment of all employees, execution of contracts, intergovernmental relations, and policy development.

Budget Summary

Department	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
City Manager's Office	\$380,311	\$571,100	\$590,700	\$19,600	3%

Budget Notes

The departmental budget increased 3%, primarily based on the proposed compensation package described in the Transmittal Letter.

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Community Partnerships	Enhance communication Citywide through marketing efforts.	Publish semi-annual Community Newsletters, to include updates on City operations, business profiles, volunteer association recognition, community police officer notes, and event calendars.	Community Newsletters are published routinely. Staff will seek to grow the distribution list with each publication.

City Manager's Office - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0512-1200	Salaries	231,595	284,500	157,174	296,000	11,500	4%
01-0512-1503	Education/Special Pay	2,310	4,400	-	4,400	-	0%
01-0512-1509	Cell Phone Allowance	600	600	400	600	-	0%
01-0512-1510	Vehicle Allowance	6,000	6,000	4,000	6,000	-	0%
01-0512-2100	FICA Tax	16,858	22,600	10,791	23,500	900	4%
01-0512-2210	Florida Retirement System	70,490	83,600	47,085	88,200	4,600	6%
01-0512-2220	401a Contributions	9,278	10,200	6,142	10,900	700	7%
01-0512-2310	Group Insurance	27,415	42,300	21,373	44,000	1,700	4%
01-0512-2320	L/T Disability Insurance	245	400	183	400	-	0%
01-0512-2400	Workers' Compensation	230	300	111	300	-	0%
Personnel		\$ 365,021	\$ 454,900	\$ 247,259	\$ 474,300	\$ 19,400	4%
01-0512-4000	Travel/Per Diem	5,379	7,500	3,128	7,500	-	0%
01-0512-4110	Communications	3,404	-	-	-	-	-
01-0512-4610	R&M: Copier	703	1,000	360	1,000	-	0%
01-0512-5110	Office Supplies	1,292	1,500	95	1,500	-	0%
01-0512-5290	Operating Supplies	418	1,000	14	1,000	-	0%
01-0512-5430	Dues/Memberships	1,954	2,200	1,940	2,300	100	5%
01-0512-5440	Conferences/Training/Education	2,140	3,000	1,100	3,100	100	3%
Operating		\$ 15,290	\$ 16,200	\$ 6,637	\$ 16,400	\$ 200	1%
01-0512-9900	Contingency	-	100,000	-	100,000	-	0%
Other		\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0%
Total - General Fund		\$ 380,311	\$ 571,100	\$ 253,896	\$ 590,700	\$ 19,600	3%

City Manager's Office - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0512-1200	Salaries: Regular	2.85 FTE salaries	296,000
01-0512-1503	Education/Special Pay	Education and longevity incentive payments	4,400
01-0512-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$50/month) per contract	600
01-0512-1510	Vehicle Allowance	City Manager's vehicle allowance per contract	6,000
01-0512-2100	FICA Tax	FICA contributions at 7.65% of salaries	23,500
01-0512-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class and 13.77% for staff	88,200
01-0512-2220	401a Contributions	City Manager's 5% defined contribution benefit per contract	10,900
01-0512-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	44,000
01-0512-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	400
01-0512-2400	Workers' Compensation	Workers' compensation insurance policy	300
Personnel			\$ 474,300
01-0512-4000	Travel/Per Diem	Chamber of Commerce activities (\$1,000); FCCMA annual conference (\$600); FLC annual conference (\$1,050); FLC legislative action (\$550); FLC legislative committee (\$300); ICMA annual conference (\$2,500); Pinellas City/County Manager meetings (\$400); SCRAM/miscellaneous luncheons (\$500); specialized training/conferences (\$600)	7,500
01-0512-4610	R&M: Copier	Office copier printing costs per page	1,000
01-0512-5110	Office Supplies	Copier supplies (\$500); office supplies (\$1,000)	1,500
01-0512-5290	Operating Supplies	Computer supplies (\$700); miscellaneous (\$300)	1,000
01-0512-5430	Dues/Memberships	FCCMA (\$700); ICMA (\$1,400); miscellaneous (\$200)	2,300
01-0512-5440	Conferences/Training/Education	FCCMA annual conference (\$750); ICMA annual conference (\$850); miscellaneous training (\$500); specialized training/conferences (\$1,000)	3,100
Operating			\$ 16,400
01-0512-9900	Contingency	As-needed funding for non-budgeted items	100,000
Other			\$ 100,000
Total - General Fund			\$ 590,700

City Attorney's Office

Responsibilities

The City Attorney serves as appointed legal counsel to the City Council, City Manager, and all City departments. Trask Daigneault, LLP serves as the contractual service provider. The firm reviews all legal documents on the City's behalf including contracts, interlocal agreements, and attends all City Council meetings. The City Attorney also represents the City in the event of any legal complaints or lawsuits.

Budget Summary

Department	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
City Attorney's Office	\$35,616	\$54,600	\$95,000	\$40,400	74%

Budget Notes

Effective November 2024, City Council authorized a three-year renewal agreement to Trask Daigneault, LLP, which included the first annual retainer increase in nine years. The annual retainer increased by 18% and the hourly rate for non-retainer services will increase on a graduated basis over the three-year period. The budget for non-retainer services also includes supplemental funding unrelated to the rate increase, for contingency planning purposes. Effective FY26, legal services are included in the City's indirect cost allocation model and the expenditures are partially recovered via charges for service.

City Attorney's Office - Budget Summary							
Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0514-3130	Legal Services	35,616	54,600	26,516	95,000	40,400	74%
Operating		\$ 35,616	\$ 54,600	\$ 26,516	\$ 95,000	\$ 40,400	74%
Total - General Fund		\$ 35,616	\$ 54,600	\$ 26,516	\$ 95,000	\$ 40,400	74%

City Attorney's Office - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0514-3130	Legal Services	Annual retainer per contract (\$78,000); supplemental funding for non-retainer services per contract (\$17,000). Prior to FY26, the annual retainer was allocated 50% each to the City Attorney's Office and Fire Rescue Department. Effective FY26, the City Attorney's Office total fees are included in the City's indirect cost allocation model.	95,000
Operating			\$ 95,000
Total - General Fund			\$ 95,000

City Clerk's Office

Responsibilities

The City Manager appoints the City Clerk, a *Charter* officer, to serve as the formal custodian of public records. The City Clerk maintains the formal record of City Council meeting proceedings and ensures public meetings are properly noticed. The City Clerk serves as the central point of contact for all public record requests and coordinates municipal elections with the County Supervisor of Elections.

Budget Summary

Department	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
City Clerk's Office	\$160,731	\$210,300	\$241,600	\$31,300	15%

Budget Notes

The departmental budget increased 15% primarily due to the proposed compensation package described in the Transmittal Letter and the distribution of personnel costs for the Executive Assistant to the City Manager position, which now includes a 15% allocation to the City Clerk's Office. Election expenditures are proposed to increase by \$5,600 (56%) based on cost estimates from the Supervisor of Elections.

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Community Partnerships	Encourage continue collaboration amongst community wide organizations.	Identify and update civic groups and organizations master list.	The report has been completed and will be maintained with updates.
Financial and Operational	Effectively use City resources for maximum impact.	Optimize software applications for efficiency and user experience.	The agenda management software replacement project is complete. The FY26 budget reflects the integration of several software applications into one platform, which allows for expedited codification service and improved operational efficiency.

City Clerk's Office - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0510-1200	Salaries	76,334	89,300	55,639	104,700	15,400	17%
01-0510-1503	Education/Special Pay	1,320	1,400	-	1,400	-	0%
01-0510-2100	FICA Tax	5,552	7,000	3,984	8,200	1,200	17%
01-0510-2210	Florida Retirement System	26,806	31,600	19,207	37,000	5,400	17%
01-0510-2310	Group Insurance	16,874	18,800	12,432	19,500	700	4%
01-0510-2320	L/T Disability Insurance	147	200	98	200	-	0%
01-0510-2400	Workers' Compensation	40	100	37	100	-	0%
Personnel		\$ 127,073	\$ 148,400	\$ 91,397	\$ 171,100	\$ 22,700	15%
01-0510-3410	Election Expenditures	326	10,000	1,640	15,600	5,600	56%
01-0510-3430	Software	11,430	18,000	17,289	23,400	5,400	30%
01-0510-3450	Codification Services	3,210	3,500	-	-	(3,500)	-100%
01-0510-3490	Contractual Services	4,210	4,200	3,890	4,200	-	0%
01-0510-4000	Travel/Per Diem	955	2,000	766	2,500	500	25%
01-0510-4110	Communications	994	-	-	-	-	-
01-0510-4120	Postage	13	200	-	200	-	0%
01-0510-4610	R&M: Copier	545	1,000	360	1,000	-	0%
01-0510-4700	Printing	-	100	-	100	-	0%
01-0510-4910	Legal Ads/Recordings	10,731	17,800	5,289	17,800	-	0%
01-0510-5110	Office Supplies	541	1,000	364	1,500	500	50%
01-0510-5290	Operating Supplies	318	2,500	40	2,500	-	0%
01-0510-5430	Dues/Memberships	285	400	220	500	100	25%
01-0510-5440	Conferences/Training/Education	100	1,200	250	1,200	-	0%
Operating		\$ 33,658	\$ 61,900	\$ 30,108	\$ 70,500	\$ 8,600	14%
Total - General Fund		\$ 160,731	\$ 210,300	\$ 121,505	\$ 241,600	\$ 31,300	15%

City Clerk's Office - Line Item Detail			
Account	Account Description	Litem Item Description	FY 2026 Budget
General Fund			
01-0510-1200	Salaries: Regular	1.15 FTE salaries	104,700
01-0510-1503	Education/Special Pay	Education and longevity incentive payments	1,400
01-0510-2100	FICA Tax	FICA contributions at 7.65% of salaries	8,200
01-0510-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class	37,000
01-0510-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	19,500
01-0510-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	200
01-0510-2400	Workers' Compensation	Workers' compensation insurance policy	100
Personnel			\$ 171,100
01-0510-3410	Election Expenditures	November 2025 election costs for three seats	15,600
01-0510-3430	Software	MuniCode (\$7,400); CivicClerk agenda management (\$6,000); LaserFiche (\$10,000)	23,400
01-0510-3490	Contractual Services	Annual record retention services (\$3,000); annual shredding services (\$1,200)	4,200
01-0510-4000	Travel/Per Diem	FL Assoc. of City Clerks summer conference (\$700); FL Assoc. of City Clerks fall academy (\$1,200); County Municipal Clerks Assoc. meetings (\$300); miscellaneous (\$300)	2,500
01-0510-4120	Postage	Direct mailing costs	200
01-0510-4610	R&M: Copier	Office copier printing costs per page	1,000
01-0510-4700	Printing	Business cards	100
01-0510-4910	Legal Ads/Recordings	Centralized costs for Citywide legal ads and legal recordings	17,800
01-0510-5110	Office Supplies	As-needed office, printer, and paper supplies	1,500
01-0510-5290	Operating Supplies	Computer supplies	2,500
01-0510-5430	Dues/Memberships	FL Association of City Clerks (\$200); International Institute of Municipal Clerks (\$200); Pinellas County Municipal Clerks Association (\$100)	500
01-0510-5440	Conferences/Training/Education	FL Assoc. of City Clerks summer conference (\$500); FL Assoc. of City Clerks fall academy (\$500); miscellaneous training (\$200)	1,200
Operating			\$ 70,500
Total - General Fund			\$ 241,600

Community Development

Responsibilities

The responsibilities of the Community Development Department include community planning, development and redevelopment project reviews and approvals, code enforcement, and building construction permitting and inspections. The Department includes two divisions, Building and Planning/Code Enforcement.

Budget Summary

Division	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Building	\$349,188	\$670,900	\$819,800	\$148,900	22%
Planning/ Code Enforcement	\$482,053	\$440,150	\$445,400	\$5,250	1%
Department	\$831,241	\$1,111,050	\$1,265,200	\$154,150	14%

Budget Notes

Effective FY24, the Building division was reported in a new special revenue fund, but only to the extent that estimated building permit revenue could offset its expenditures. Effective FY25, the Building Fund was adjusted to include all applicable costs to administer the Florida Building Code, which corresponded to an increase in building permit fees. Key changes in FY26 include additional funding for contractual building administration services and the scheduled replacement of a Building Division vehicle.

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Quality of Life	Become a true destination by fostering business development	Explore creating incentive program to draw new businesses.	Potential incentive program framework has been developed by staff and is ready to be advanced.
Quality of Life	Create a City identity by developing a downtown district.	Identify areas for possible "downtown" district.	The proposed budget does not include funding for any advanced planning studies of this nature. Funding could be added via budget amendment if so desired by City Council.
Community Partnerships	Encourage continual collaboration amongst communitywide organizations.	List all the Churches in the City.	The report has been completed and will be maintained with updates.

Community Development

Pillar	Success Strategy	Action Plan	Status
Financial and Operational	Maintain strong fiscal stewardship while promoting community growth and evolution.	Ensure cost recovery for applicable services and programs.	The building permit fee increase contemplated during last year's budget adoption process was implemented on October 1, 2025.
Financial and Operational	Effectively use City resources for maximum community impact.	Optimize software applications for efficiency and user experience.	Phase one of the building software implementation is complete. Phase two is scheduled to be complete by September 30, 2026.

Community Development: Building Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
Building Fund							
10-0524-1200	Salaries	3,544	302,600	79,480	316,400	13,800	5%
10-0524-1400	Overtime	207	-	5,687	5,000	5,000	-
10-0524-1503	Education/Special Pay	-	2,700	-	2,700	-	0%
10-0524-2100	FICA Tax	287	23,400	6,308	24,500	1,100	5%
10-0524-2210	Florida Retirement System	511	41,900	11,421	44,000	2,100	5%
10-0524-2310	Group Insurance	-	76,900	20,591	82,100	5,200	7%
10-0524-2320	L/T Disability Insurance	-	600	102	600	-	0%
10-0524-2400	Workers' Compensation	-	2,400	888	2,500	100	4%
Personnel		\$ 4,549	\$ 450,500	\$ 124,477	\$ 477,800	\$ 27,300	6%
10-0524-3131	Legal Services	11,544	15,000	-	15,000	-	0%
10-0524-3438	Inspection Services	242,253	50,000	238,375	120,000	70,000	140%
10-0524-3462	Software	9,804	26,100	30,946	33,000	6,900	26%
10-0524-3490	Contractual Services	2,786	35,000	967	38,500	3,500	10%
10-0524-3701	Allocated Costs	-	44,300	22,150	52,000	7,700	17%
10-0524-4000	Travel/Per Diem	-	1,000	-	1,000	-	0%
10-0524-4110	Communications	8,320	-	-	-	-	-
10-0524-4120	Postage	165	100	3	100	-	0%
10-0524-4490	Rental/Lease	26,100	30,000	15,000	31,000	1,000	3%
10-0524-4512	Insurance: Property	2,107	3,100	2,921	3,500	400	13%
10-0524-4520	Insurance: Vehicles	760	1,100	1,036	1,300	200	18%
10-0524-4610	R&M: Copier	524	-	-	1,000	1,000	-
10-0524-4660	R&M: Vehicles	6,779	1,000	1,341	1,000	-	0%
10-0524-5110	Office Supplies	-	1,000	208	1,200	200	20%
10-0524-5240	Fuel	1,887	1,200	1,697	1,900	700	58%
10-0524-5250	Uniforms	-	1,000	-	1,000	-	0%
10-0524-5290	Operating Supplies	9,150	8,000	151	8,000	-	0%
10-0524-5430	Dues/Memberships	2,460	-	-	-	-	-
10-0524-5440	Conferences/Training/Education	-	2,500	-	2,500	-	0%
Operating		\$ 324,639	\$ 220,400	\$ 314,795	\$ 312,000	\$ 91,600	42%
10-0524-6410	Equipment	20,000	-	-	-	-	-
10-0524-6421	Vehicles	-	-	-	30,000	30,000	-
Capital Outlay		\$ 20,000	\$ -	\$ -	\$ 30,000	\$ 30,000	-
Total - Building Fund		\$ 349,188	\$ 670,900	\$ 439,272	\$ 819,800	\$ 148,900	22%

Community Development: Building Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
Building Fund			
10-0524-1200	Salaries	4.50 FTE salaries	316,400
10-0524-1400	Overtime	Estimated overtime expenditures	5,000
10-0524-1503	Education/Special Pay	Education and longevity incentive payments	2,700
10-0524-2100	FICA Tax	FICA contributions at 7.65% of salaries	24,500
10-0524-2210	Florida Retirement System	FRS contributions estimated at 13.77% of salaries	44,000
10-0524-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	82,100
10-0524-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	600
10-0524-2400	Workers' Compensation	Workers' compensation insurance policy	2,500
Personnel			\$ 477,800
10-0524-3131	Legal Services	Florida Building Code-related non-retainer services as needed	15,000
10-0524-3438	Inspection Services	Supplemental inspection services to supplement staff level funding	120,000
10-0524-3462	Software	CitizenServe recurring fees	33,000
10-0524-3490	Contractual Services	Scanning services to convert all paper-based building plans to electronic format (phase 2 of 2)	38,500
10-0524-3701	Allocated Costs	Indirect cost allocation charges	52,000
10-0524-4000	Travel/Per Diem	Building Official (\$500); Building Inspector (\$500) reimbursements	1,000
10-0524-4120	Postage	Routine office mailing expenditures	100
10-0524-4490	Rental/Lease	Building Division office space charges	31,000
10-0524-4512	Insurance: Property	Property insurance policy allocation for Building Division office space	3,500
10-0524-4520	Insurance: Vehicles	Vehicle insurance policy	1,300
10-0524-4610	R&M: Copier	Office copier printing costs per page	1,000
10-0524-4660	R&M: Vehicles	Building vehicle repairs as needed	1,000
10-0524-5110	Office Supplies	As-needed office supplies	1,200
10-0524-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	1,900
10-0524-5250	Uniforms	Staff uniforms	1,000
10-0524-5290	Operating Supplies	Scheduled PC replacements (2 at \$1,400 each), plan review monitors (\$5,200)	8,000
10-0524-5440	Conferences/Training/Education	Building Official and Building Inspector training	2,500
Operating			\$ 312,000
10-0524-6421	Vehicles	2011 Ford Ranger replacement	30,000
Capital			\$ 30,000
Total - Building Fund			
			\$ 819,800

Community Development Department: Planning/Code Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0530-1200	Salaries	182,817	206,400	72,592	220,100	13,700	7%
01-0530-1400	Overtime	5,960	-	-	-	-	-
01-0530-1503	Education/Special Pay	2,200	2,700	-	2,700	-	0%
01-0530-1509	Cell Phone Allowance	480	1,000	320	1,000	-	0%
01-0530-2100	FICA Tax	13,619	16,100	5,232	17,200	1,100	7%
01-0530-2210	Florida Retirement System	49,089	53,900	25,059	57,600	3,700	7%
01-0530-2310	Group Insurance	30,144	41,900	16,302	43,500	1,600	4%
01-0530-2320	L/T Disability Insurance	22	300	-	300	-	0%
01-0530-2400	Workers' Compensation	880	800	296	900	100	13%
Personnel		\$ 285,211	\$ 323,100	\$ 119,801	\$ 343,300	\$ 20,200	6%
01-0530-3131	Legal Services	15,121	16,000	645	16,000	-	0%
01-0530-3143	Professional Services	18,996	52,750	4,805	52,800	50	0%
01-0530-3490	Contractual Services	145,982	1,500	-	1,500	-	0%
01-0530-4000	Travel/Per Diem	18	1,700	4	1,700	-	0%
01-0530-4110	Communications	1,925	-	-	-	-	-
01-0530-4120	Postage	1,499	2,400	916	2,400	-	0%
01-0530-4310	Electric	2,493	-	1,408	-	-	-
01-0530-4500	Insurance: Liability	1,274	1,800	1,696	2,000	200	11%
01-0530-4512	Insurance: Property	2,107	3,100	2,921	3,500	400	13%
01-0530-4520	Insurance: Vehicles	760	1,100	1,036	1,300	200	18%
01-0530-4610	R&M: Copier	476	1,000	478	-	(1,000)	-100%
01-0530-4700	Printing	49	2,900	12	2,900	-	0%
01-0530-4800	Promotional	-	2,400	-	2,400	-	0%
01-0530-4990	Other Current Charges	106	15,000	-	-	(15,000)	-100%
01-0530-5110	Office Supplies	1,053	5,800	641	5,800	-	0%
01-0530-5250	Uniforms	-	300	213	500	200	67%
01-0530-5290	Operating Supplies	4,673	5,200	3,013	5,200	-	0%
01-0530-5410	Books/Publications	-	1,300	-	1,300	-	0%
01-0530-5430	Dues/Memberships	310	1,000	-	1,000	-	0%
01-0530-5440	Conferences/Training/Education	-	1,800	-	1,800	-	0%
Operating		\$ 196,842	\$ 117,050	\$ 17,788	\$ 102,100	\$ (14,950)	-13%
Total - General Fund		\$ 482,053	\$ 440,150	\$ 137,589	\$ 445,400	\$ 5,250	1%

Community Development Department: Planning/Code Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0530-1200	Salaries	2.50 FTE salaries	220,100
01-0530-1503	Education/Special Pay	Education and longevity incentive payments	2,700
01-0530-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$40/month)	1,000
01-0530-2100	FICA Tax	FICA contributions at 7.65% of salaries	17,200
01-0530-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class and 13.77% for staff	57,600
01-0530-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	43,500
01-0530-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	300
01-0530-2400	Workers' Compensation	Workers' compensation insurance policy	900
Personnel			\$ 343,300
01-0530-3131	Legal Services	Non-retainer legal services including zoning/development agreements (\$5,000); code enforcement (\$3,000); special magistrate (\$5,000); miscellaneous (\$3,000)	16,000
01-0530-3143	Professional Services	Annual funding for outsourced planning services (\$20,000); one-time funding for Evaluation and Appraisal Review (EAR) of the Comprehensive Plan (\$32,800)	52,800
01-0530-3490	Contractual Services	As-needed lawn maintenance services to achieve code compliance	1,500
01-0530-4000	Travel/Per Diem	State Conference for Director (\$800); FL Assoc Business Tax Officials (\$500); FL Assoc Code of Enforcement (\$400)	1,700
01-0530-4120	Postage	Routine office mailing expenditures	2,400
01-0530-4500	Insurance: Liability	General liability insurance policy	2,000
01-0530-4512	Insurance: Property	Allocated building property insurance policy	3,500
01-0530-4520	Insurance: Vehicles	Vehicle insurance policy	1,300
01-0530-4700	Printing	Direct mailing print costs	2,900
01-0530-4800	Promotional	Annexation informational materials	2,400
01-0530-5110	Office Supplies	As-needed office supplies and replacements	5,800
01-0530-5250	Uniforms	Staff uniforms and replacements	500
01-0530-5290	Operating Supplies	Computer supplies including PC replacement	5,200
01-0530-5410	Books/Publications	Staff training materials	1,300
01-0530-5430	Dues/Memberships	APA (\$500); FL AICP (\$500)	1,000
01-0530-5440	Conferences/Training/Education	Continuing education and staff training	1,800
Operating			\$ 102,100
Total - General Fund			\$ 445,400

Administrative Services

Responsibilities

The Administrative Services Department includes two divisions: Finance and Information Technology (IT). Responsibilities of the Finance Division include budget development, accounting and financial reporting, treasury and investment management, and procurement related services. The IT Division manages the City's network infrastructure of physical and virtual servers and user endpoints and supports the City's software applications and on-premise solutions.

Budget Summary

Division	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Finance	\$463,911	\$613,600	\$512,700	\$(100,900)	-16%
IT	\$193,165	\$291,100	\$378,000	\$86,900	30%
Department	\$657,076	\$904,700	\$890,200	\$(14,000)	-2%

Budget Notes

The Finance Division budget reflects recent personnel changes. The Senior Accountant position was filled on a part-time rather than full-time basis and the Information Clerk was promoted to A/P Technician. The net effect was a reduction of 0.37 full-time equivalent (FTE) positions.

The IT Division budget includes two initiatives that led to a significant increase in the operating budget, both of which were scheduled in the CIP: transitioning Microsoft Office licenses to cloud-based subscription services, and upgrading the City website.

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Infrastructure	Create a Stormwater Utility.	Stormwater rate study.	Implementation of a non-ad valorem assessment is tentatively scheduled for October 1, 2025.
Community Partnerships	Find ways to engage the future generations of potential partnerships.	Re-introduce "Citizens' Academy" program.	This program was re-introduced in 2025 and is scheduled to continue annually, with funds included in the operating budget.
Financial and Operational	Maintain strong fiscal stewardship while promoting community growth and evolution.	Ensure cost recovery for applicable services and programs.	The building permit fee increase contemplated during last year's budget adoption process was implemented on October 1, 2025.

Administrative Services Department: Finance Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0513-1200	Salaries	247,255	369,500	215,895	252,700	(116,800)	-32%
01-0513-1503	Education/Special Pay	2,640	4,400	-	4,400	-	0%
01-0513-1509	Cell Phone Allowance	360	500	-	500	-	0%
01-0513-2100	FICA Tax	18,296	22,400	15,701	19,700	(2,700)	-12%
01-0513-2210	Florida Retirement System	70,391	59,100	52,609	69,800	10,700	18%
01-0513-2310	Group Insurance	37,640	51,500	32,865	36,900	(14,600)	-28%
01-0513-2320	L/T Disability Insurance	337	400	278	300	(100)	-25%
01-0513-2400	Workers' Compensation	230	300	111	200	(100)	-33%
Personnel		\$ 377,149	\$ 508,100	\$ 317,459	\$ 384,500	\$ (123,600)	-24%
01-0513-3200	Accounting/Auditing	17,370	43,300	23,715	39,000	(4,300)	-10%
01-0513-3430	Software	11,157	27,300	25,259	45,600	18,300	67%
01-0513-3490	Contractual Services	10,485	6,500	-	13,000	6,500	100%
01-0513-4000	Travel/Per Diem	857	800	43	900	100	13%
01-0513-4110	Communications	2,645	-	-	-	-	-
01-0513-4120	Postage	2,661	3,000	2,853	3,000	-	0%
01-0513-4500	Insurance: Liability	7,302	10,600	9,987	12,100	1,500	14%
01-0513-4512	Insurance: Property	172	200	188	200	-	0%
01-0513-4610	R&M: Copier	895	300	462	900	600	200%
01-0513-4790	Printing	1,741	3,000	1,445	3,000	-	0%
01-0513-4990	Other Current Charges	1,475	1,700	994	1,700	-	0%
01-0513-5110	Office Supplies	1,048	1,000	395	1,000	-	0%
01-0513-5240	Fuel	116	300	112	300	-	0%
01-0513-5290	Operating Supplies	24,937	2,800	976	2,800	-	0%
01-0513-5430	Dues/Memberships	2,742	2,700	1,386	2,700	-	0%
01-0513-5440	Conferences/Training/Education	1,159	2,000	350	2,000	-	0%
Operating		\$ 86,762	\$ 105,500	\$ 68,165	\$ 128,200	\$ 22,700	22%
Total - General Fund		\$ 463,911	\$ 613,600	\$ 385,624	\$ 512,700	\$ (100,900)	-16%

Administrative Services Department: Finance Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0513-1200	Salaries	2.10 FTE salaries	252,700
01-0513-1503	Education/Special Pay	Education and longevity incentive payments	4,400
01-0513-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$40/month)	500
01-0513-2100	FICA Tax	FICA contributions at 7.65% of salaries	19,700
01-0513-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class and 13.77% for staff	69,800
01-0513-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	36,900
01-0513-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	300
01-0513-2400	Workers' Compensation	Workers' compensation insurance policy	200
Personnel			\$ 384,500
01-0513-3200	Accounting/Auditing	Financial audit services (\$35,700); GASB 75 OPEB actuarial report (\$3,300)	39,000
01-0513-3430	Software	Tyler Financials Incode (\$32,600); Employee Self Service Time and Attendance (\$3,000); allowance for software enhancements (\$10,000)	45,600
01-0513-3490	Contractual Services	Grant writing services	13,000
01-0513-4000	Travel/Per Diem	FGFOA conference	900
01-0513-4120	Postage	A/P checks, TRIM compliance packet, tax forms	3,000
01-0513-4500	Insurance: Liability	General liability insurance policy	12,100
01-0513-4512	Insurance: Property	Property insurance policy for Finance offices	200
01-0513-4610	R&M: Copier	Office copier printing costs per page	900
01-0513-4790	Printing	A/P envelopes (\$500); annual budget (\$2,000); tax forms (\$500)	3,000
01-0513-4990	Other Current Charges	GFOA award application fees (\$1,000); shredding service (\$700)	1,700
01-0513-5110	Office Supplies	Routine office supply expenditures	1,000
01-0513-5240	Fuel	Pooled vehicle fuel costs for training and off-site functions	300
01-0513-5290	Operating Supplies	Scheduled PC replacements (2 at \$1,400 each)	2,800
01-0513-5430	Dues/Memberships	Amazon Prime membership (\$1,500); FGFOA (\$400); GFOA (\$600); Gulfcoast FGFOA (\$100); Sam's Club (\$100)	2,700
01-0513-5440	Conferences/Training/Education	FGFOA conference (\$750); GFOA webinars (\$750); Gulfcoast FGFOA seminars (\$500)	2,000
Operating			\$ 128,200
Total - General Fund			
			\$ 512,700

Administrative Services Department: IT Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0516-1200	Salaries	100,320	102,300	65,573	109,600	7,300	7%
01-0516-1503	Education/Special Pay	1,320	4,500	-	5,000	500	11%
01-0516-1509	Cell Phone Allowance	480	500	320	500	-	0%
01-0516-2100	FICA Tax	7,928	8,300	4,926	8,800	500	6%
01-0516-2210	Florida Retirement System	13,666	14,800	8,937	15,900	1,100	7%
01-0516-2310	Group Insurance	13,383	14,900	9,805	15,500	600	4%
01-0516-2320	L/T Disability Insurance	220	200	147	200	-	0%
01-0516-2400	Workers' Compensation	90	100	37	100	-	0%
Personnel		\$ 137,407	\$ 145,600	\$ 89,745	\$ 155,600	\$ 10,000	7%
01-0516-3430	Software	14,205	32,300	19,380	93,500	61,200	189%
01-0516-4000	Travel/Per Diem	18	900	-	900	-	0%
01-0516-4110	Communications	1,768	80,000	49,537	80,000	-	0%
01-0516-4120	Postage	40	300	14	300	-	0%
01-0516-4310	Electric	11,216	-	-	-	-	-
01-0516-4520	Insurance: Vehicles	343	500	471	600	100	20%
01-0516-4660	R&M: Vehicles	-	300	-	300	-	0%
01-0516-4990	Other Current Charges	-	20,000	6,571	35,000	15,000	75%
01-0516-5110	Office Supplies	68	300	-	300	-	0%
01-0516-5240	Fuel	415	300	223	400	100	33%
01-0516-5290	Operating Supplies	7,235	7,800	23,065	7,800	-	0%
01-0516-5430	Dues/Memberships	150	300	300	300	-	0%
01-0516-5440	Conferences/Training/Education	-	2,500	525	3,000	500	20%
Operating		\$ 35,458	\$ 145,500	\$ 100,086	\$ 222,400	\$ 76,900	53%
Subtotal - General Fund		\$ 172,865	\$ 291,100	\$ 189,831	\$ 378,000	\$ 86,900	30%
Capital Projects Fund							
35-0516-6400	Equipment	20,300	-	-	-	-	-
Capital Outlay		\$ 20,300	\$ -	\$ -	\$ -	\$ -	-
Subtotal - Capital Projects Fund		\$ 20,300	\$ -	\$ -	\$ -	\$ -	-
Total All Funds		\$ 193,165	\$ 291,100	\$ 189,831	\$ 378,000	\$ 86,900	30%

Administrative Services Department: IT Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0516-1200	Salaries	1.00 FTE salaries (50% allocation of 2.00 FTE)	109,600
01-0516-1503	Education/Special Pay	Education and longevity incentive payments	5,000
01-0516-1509	Cell Phone Allowance	Staff cell phone stipends (50% allocation of 2 @ \$40/month)	500
01-0516-2100	FICA Tax	FICA contributions at 7.65% of salaries	8,800
01-0516-2210	Florida Retirement System	FRS contributions estimated at 13.77% of salaries	15,900
01-0516-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	15,500
01-0516-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	200
01-0516-2400	Workers' Compensation	Workers' compensation insurance policy	100
Personnel			\$ 155,600
01-0516-3430	Software	City website upgrade (\$30,000); Microsoft Office upgrades (\$27,500); Mimecast firewall (\$11,000); router licensing (\$8,000); cloud backup service (\$7,000); ransomware (\$5,000); website ADA compliance (\$4,000); website domain recertification (\$1,000)	93,500
01-0516-4000	Travel/Per Diem	FLGISA events	900
01-0516-4110	Communications	Centralized Charter, Frontier, AT&T and Verizon allocations, previously budgeted in various divisions	80,000
01-0516-4120	Postage	Routine office mailing expenditures	300
01-0516-4520	Insurance: Vehicles	Vehicle insurance policy	600
01-0516-4660	R&M: Vehicles	Vehicle maintenance expenditures	300
01-0516-4990	Other Current Charges	Cybersecurity tools including multi-factor authentication and penetration testing	35,000
01-0516-5110	Office Supplies	As-needed office supplies	300
01-0516-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	400
01-0516-5290	Operating Supplies	Battery backups and IT supplies (\$5,000); scheduled PC replacements (2 at \$1,400/each)	7,800
01-0516-5430	Dues/Memberships	FL Government Information Systems Association	300
01-0516-5440	Conferences/Training/Education	Stormwind training platform, cybersecurity training, project management training	3,000
Operating			\$ 222,400
Total - General Fund			\$ 378,000

Human Resources

Responsibilities

The Human Resources (HR) Department manages the programs and activities associated with employee recruitment and retention, benefits administration, and risk management.

Budget Summary

Department	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Human Resources	\$156,445	\$164,500	\$171,700	\$7,200	4%

Budget Notes

The FY26 HR Department budget reflects the reclassification of the HR Analyst position from full-time to part-time status, which was accomplished on a budget-neutral basis by implementing new software to improve operational efficiency. The operating cost increases reflected in the HR Division are recovered via the City's indirect cost allocation model.

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Financial and Operational	Effectively use City resources for maximum community input.	Optimize software applications for efficiency and user experience.	The HR software application project implementation is complete.

Human Resources Department - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-1513-1200	Salaries	36,730	39,600	18,109	35,100	(4,500)	-11%
01-1513-1509	Cell Phone Allowance	-	-	-	500	500	-
01-1513-1503	Education/Special Pay	150	2,400	-	2,400	-	0%
01-1513-2100	FICA Tax	2,657	3,300	1,270	2,900	(400)	-12%
01-1513-2210	Florida Retirement System	10,298	11,800	6,023	11,600	(200)	-2%
01-1513-2310	Group Insurance	7,741	8,600	3,884	6,000	(2,600)	-30%
01-1513-2320	L/T Disability Insurance	109	100	-	100	-	0%
01-1513-2400	Workers' Compensation	2,796	100	37	100	-	0%
01-1513-2500	Unemployment Compensation	-	15,000	-	15,000	-	0%
Personnel		\$ 60,481	\$ 80,900	\$ 29,323	\$ 73,700	\$ (7,200)	-9%
01-1513-3101	Medical Services	10,286	13,500	6,624	13,500	-	0%
01-1513-3110	Pre-employment Services	12,858	12,000	3,545	13,500	1,500	13%
01-1513-3190	Legal Services	315	5,000	1,915	3,000	(2,000)	-40%
01-1513-3430	Software	10,154	23,900	30,886	38,400	14,500	61%
01-1513-4000	Travel/Per Diem	180	600	127	600	-	0%
01-1513-4120	Postage	10	100	17	100	-	0%
01-1513-4512	Insurance: Property	55,085	-	-	-	-	-
01-1513-4800	Promotional	3,253	13,300	1,825	13,300	-	0%
01-1513-4920	Employment Advertisements	3,025	4,500	798	4,500	-	0%
01-1513-4990	Other Current Charges	-	300	-	300	-	0%
01-1513-5110	Office Supplies	101	600	209	600	-	0%
01-1513-5240	Fuel	-	100	-	100	-	0%
01-1513-5290	Operating Supplies	443	500	120	600	100	20%
01-1513-5430	Dues/Memberships	166	400	166	500	100	25%
01-1513-5440	Conferences/Training/Education	88	8,800	357	9,000	200	2%
Operating		\$ 95,964	\$ 83,600	\$ 46,589	\$ 98,000	\$ 14,400	17%
Total - General Fund		\$ 156,445	\$ 164,500	\$ 75,912	\$ 171,700	\$ 7,200	4%

Human Resources Department - Line Item Detail			
Account	Account Description	Line Item Requests	FY 2026 Budget
General Fund			
01-1513-1200	Salaries	0.38 FTE salaries (partial allocation of 1.50 FTE)	35,100
01-1513-1503	Education/Special Pay	Education and longevity incentive payments	2,400
01-1513-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$40/month)	500
01-1513-2100	FICA Tax	FICA contributions at 7.65% of salaries	2,900
01-1513-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class and 13.77% for staff	11,600
01-1513-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	6,000
01-1513-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	100
01-1513-2400	Workers' Compensation	Workers' compensation insurance policy	100
01-1513-2500	Unemployment Compensation	Contingency funding for unemployment benefits	15,000
Personnel			\$ 73,700
01-1513-3101	Medical Services	Pre-employment physicals for non-Fire Department staff	13,500
01-1513-3110	Pre-employment Services	Background screening for non-Fire Department via HireRight and Intelius; FDLE screenings; National Student Clearinghouse verifications	13,500
01-1513-3190	Legal Services	Non-Fire Department labor attorney services	3,000
01-1513-3430	Software	NEOGOV recruitment (\$14,700), performance and eforms software (\$13,700); Target Solutions online employee training platform (\$6,000); DocuSign electronic signature software (\$4,000)	38,400
01-1513-4000	Travel/Per Diem	FPERLA and FPHRA conferences	600
01-1513-4120	Postage	Routine office mailing expenditures	100
01-1513-4800	Promotional	Employee appreciation (\$7,500); flowers/longevity (\$2,000); employee wellness program (\$3,800)	13,300
01-1513-4920	Employment Advertisements	Centralized recruiting costs for all non-Fire Department positions	4,500
01-1513-4990	Other Current Charges	Form 1095 electronic reporting	300
01-1513-5110	Office Supplies	As-needed office, printer, and paper supplies	600
01-1513-5240	Fuel	Pooled vehicle fuel costs for off-site training	100
01-1513-5290	Operating Supplies	Computer supplies	600
01-1513-5430	Dues/Memberships	SHRM, FPHRA, FPERLA memberships	500
01-1513-5440	Conferences/Training/Education	Department Director retreat (\$7,500); FPERLA conference (\$300); FPHRA annual conference (\$500); SHRM certification/prep exam (\$700)	9,000
Operating			\$ 98,000
Total - General Fund			\$ 171,700

Fire Rescue

Responsibilities

The Fire Rescue Department includes six divisions: Fire Administration, Emergency Medical Services (EMS), Life Safety Services, Fire Training, Fleet Maintenance, and Fire Operations. The Department operates four fire stations providing comprehensive public safety services including emergency fire, rescue, hazardous materials mitigation, medical services, fire prevention, and public education.

Budget Summary

Division	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Administration	\$2,598,579	\$9,456,389	\$2,427,200	\$(7,029,189)	-74%
EMS	\$3,308,562	\$4,178,100	\$4,388,300	\$210,200	5%
Life Safety	\$219,089	\$365,000	\$394,900	\$29,900	8%
Training	\$243,361	\$396,000	\$455,200	\$59,200	15%
Fleet Maintenance	\$220,768	\$291,900	\$280,900	\$(11,000)	-4%
Fire Operations	\$8,062,456	\$8,569,000	\$9,817,000	\$1,248,000	15%
Department	\$14,652,815	\$23,256,389	\$17,763,500	\$(5,492,889)	-24%

Budget Notes

Key changes in the FY26 Fire Rescue Department budget include employee compensation and capital outlay activity. The City is currently in negotiations with the IAFF union and all proposed wages remain tentative until execution of a new collective bargaining agreement. The EMS Division includes full funding for three paramedic positions that were added as of April 1, 2025. Pinellas County authorized a partial-year funding arrangement for the positions, which will now be fully funded in FY26. EMS Division personnel costs therefore increased 13%, but will be fully reimbursed by Pinellas County.

The 74% decline in the Administration Division corresponds to the status of funding for the Bay Pines Fire Station. The FY25 budget includes \$5.5 million for this project, nearly all of which will remain unexpended and will be re-appropriated at a future date to FY26. The FY26 budget proposes \$1 million in supplemental funding to bring the total available budget to \$6.5 million.

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Quality of Life	Promote an environment of health and safety through prevention, education, and service delivery.	Leverage personnel and volunteers to deliver health and safety programs and messaging.	The Hurricane Expo and Fire Department Open House were both programmed in FY25 and will be scheduled as annual events moving forward. The FY26 budget includes funding for both events.

Fire Rescue Department: Administration Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-1522-1200	Salaries	502,507	543,200	317,418	544,300	1,100	0%
01-1522-1400	Overtime	415	2,200	1,018	2,200	-	0%
01-1522-1503	Education/Special Pay	7,985	8,600	2,562	8,600	-	0%
01-1522-1504	Uniform Cleaning Allowance	542	300	780	300	-	0%
01-1522-1509	Cell Phone Allowance	1,440	2,000	960	2,000	-	0%
01-1522-2100	FICA Tax	37,400	41,500	23,183	42,700	1,200	3%
01-1522-2210	Florida Retirement System	66,799	72,800	41,488	79,900	7,100	10%
01-1522-2220	401a Contributions	10,754	13,900	9,310	11,300	(2,600)	-19%
01-1522-2310	Group Insurance	95,904	113,600	71,387	109,200	(4,400)	-4%
01-1522-2320	L/T Disability Insurance	710	1,100	626	1,100	-	0%
01-1522-2400	Workers' Compensation	2,820	7,400	2,737	7,900	500	7%
Personnel		\$ 727,276	\$ 806,600	\$ 471,469	\$ 809,500	\$ 2,900	0%
01-1522-3101	Medical Services	800	800	-	1,000	200	25%
01-1522-3130	Legal Services	33,176	44,600	23,895	-	(44,600)	-100%
01-1522-3145	Labor Attorney Services	1,974	4,500	1,504	4,500	-	0%
01-1522-3190	Professional Services	3,329	3,000	701	3,500	500	17%
01-1522-3200	Accounting/Auditing	10,042	-	-	-	-	-
01-1522-3462	Software	40,965	-	-	-	-	-
01-1522-3490	Contractual Services	7,531	5,900	951	8,000	2,100	36%
01-1522-4000	Travel/Per Diem	3,949	1,600	384	4,000	2,400	150%
01-1522-4110	Communications	17,208	30,000	12,057	31,000	1,000	3%
01-1522-4120	Postage	1,008	1,500	241	1,500	-	0%
01-1522-4310	Electric	20,409	-	-	-	-	-
01-1522-4318	Stormwater Fee	-	-	-	8,600	8,600	-
01-1522-4490	Rentals & Leases	72,000	90,000	45,000	92,000	2,000	2%
01-1522-4500	Insurance: Liability	7,719	11,200	10,553	12,700	1,500	13%
01-1522-4512	Insurance: Property	8,576	12,400	11,683	14,100	1,700	14%
01-1522-4520	Insurance: Vehicles	1,142	2,000	1,884	2,300	300	15%
01-1522-4610	R&M: Copier	1,000	2,000	478	2,000	-	0%
01-1522-4620	R&M: Computer	1,746	5,000	-	5,000	-	0%
01-1522-4660	R&M: Vehicles	190	1,200	2,027	500	(700)	-58%
01-1522-4721	Printing	464	500	417	500	-	0%
01-1522-4920	Employment Advertisements	521	1,000	598	-	(1,000)	-100%
01-1522-5110	Office Supplies	3,574	5,300	3,119	5,000	(300)	-6%
01-1522-5210	Cleaning Supplies	836	1,000	-	1,000	-	0%
01-1522-5240	Fuel	6,742	6,400	4,413	5,700	(700)	-11%
01-1522-5250	Uniforms	665	1,300	505	800	(500)	-38%
01-1522-5260	Awards & Recognition	1,796	2,500	1,625	2,500	-	0%
01-1522-5290	Operating Supplies	10,203	15,000	5,568	15,000	-	0%
01-1522-5430	Dues/Memberships	611	2,300	398	1,500	(800)	-35%

Fire Rescue Department: Administration Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
01-1522-5440	Conferences/Training/Education	2,405	9,800	713	10,000	200	2%
Operating		\$ 260,581	\$ 260,800	\$ 128,714	\$ 232,700	\$ (28,100)	-11%
Subtotal - General Fund		\$ 987,857	\$ 1,067,400	\$ 600,183	\$ 1,042,200	\$ (25,200)	-2%
Penny Fund							
21-0522-6200	Buildings	153,006	5,506,994	-	1,000,000	(4,506,994)	-82%
Capital Outlay		\$ 153,006	\$ 5,506,994	\$ -	\$ 1,000,000	\$ (4,506,994)	-82%
Subtotal - Penny Fund		\$ 153,006	\$ 5,506,994	\$ -	\$ 1,000,000	\$ (4,506,994)	-82%
Capital Projects Fund							
35-0522-6200	Buildings	16,575	290,000	-	-	(290,000)	-100%
35-0522-6400	Equipment	257,149	475,600	335,601	25,000	(450,600)	-95%
35-0522-6410	Vehicles	-	-	-	360,000	360,000	-
35-0522-6917	Apparatus	1,183,992	2,116,395	15,824		(2,116,395)	-100%
Capital Outlay		\$ 1,457,716	\$ 2,881,995	\$ 351,425	\$ 385,000	\$ (2,496,995)	-87%
Subtotal - Capital Projects Fund		\$ 1,457,716	\$ 2,881,995	\$ 351,425	\$ 385,000	\$ (2,496,995)	-87%
Total - All Funds		\$ 2,598,579	\$ 9,456,389	\$ 951,608	\$ 2,427,200	\$ (7,029,189)	-74%

Fire Rescue Department: Administration Division - Line Item Detail

Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-1522-1200	Salaries	6.13 FTE salaries	544,300
01-1522-1400	Overtime	Estimated overtime expenditures for allocated maintenance positions	2,200
01-1522-1503	Education/Special Pay	Education and longevity incentive payments	8,600
01-1522-1504	Uniform Cleaning Allowance	Fire Chief's uniform cleaning allowance	300
01-1522-1509	Cell Phone Allowance	Staff cell phone stipends (4 @ \$40/month)	2,000
01-1522-2100	FICA Tax	FICA contributions at 7.65% of salaries	42,700
01-1522-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class and 13.77% for staff	79,900
01-1522-2220	401a Contributions	Fire Chief's defined contribution retirement benefit	11,300
01-1522-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	109,200
01-1522-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	1,100
01-1522-2400	Workers' Compensation	Workers' compensation insurance policy	7,900
Personnel			\$ 809,500
01-1522-3101	Medical Services	Annual physicals (\$700); return to duty (\$300)	1,000
01-1522-3145	Labor Attorney Services	Specialized labor attorney services contracted with Gray Robinson, PA	4,500
01-1522-3190	Professional Services	FDLE background screens	3,500
01-1522-3490	Contractual Services	Janitorial services	8,000
01-1522-4000	Travel/Per Diem	Fire Chief travel	4,000
01-1522-4110	Communications	AT&T, satellite phones, Frontier and Charter allocations	31,000
01-1522-4120	Postage	Allocated postage meter lease cost	1,500
01-1522-4318	Stormwater Fee	City of Seminole non-ad valorem assessment	8,600
01-1522-4490	Rentals & Leases	Fire Administration office space charges	92,000
01-1522-4500	Insurance: Liability	General liability insurance policy	12,700
01-1522-4512	Insurance: Property	Allocated Fire Administration office insurance policy	14,100
01-1522-4520	Insurance: Vehicles	Vehicle insurance policy	2,300
01-1522-4610	R&M: Copier	Office copier printing costs per page	2,000
01-1522-4620	R&M: Computer	Fire Administration office computer maintenance	5,000
01-1522-4660	R&M: Vehicles	Fire Administration office vehicle maintenance	500
01-1522-4721	Printing	Business cards	500
01-1522-5110	Office Supplies	As-needed office supplies	5,000
01-1522-5210	Cleaning Supplies	As-needed cleaning supplies	1,000
01-1522-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	5,700
01-1522-5250	Uniforms	Fire Administration officers' uniforms and uniform replacements	800
01-1522-5260	Education/Special Pay	Fire Department employee recognition	2,500
01-1522-5290	Operating Supplies	Computer refurbishments (3) and server upgrade	15,000

Fire Rescue Department: Administration Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
01-1522-5430	Dues/Memberships	Fire Administration officers' professional associations (e.g., NFPA, IAFC, FFCA)	1,500
01-1522-5440	Conferences/Training/Education	Fire Administration officers' professional training opportunities including Fire Rescue International (FRI) Conference	10,000
Operating			\$ 232,700
Subtotal - General Fund			\$ 1,042,200
Penny Fund			
21-0522-6200	Buildings	Fire Station 129 supplemental funding	1,000,000
Capital			\$ 1,000,000
Subtotal - Penny Fund			\$ 1,000,000
Capital Projects Fund			
35-0522-6400	Equipment	Hose replacement	25,000
35-0522-6410	Vehicles	Staff vehicle replacements per CIP	360,000
Capital			\$ 385,000
Subtotal - Capital Projects Fund			\$ 385,000
Total - All Funds			\$ 2,427,200

Fire Rescue Department: EMS Division - Budget Summary							
Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-1622-1200	Salaries	1,529,393	1,707,800	854,640	2,004,900	297,100	17%
01-1622-1202	Relief Staffing Allowance	379,147	637,500	-	745,700	108,200	17%
01-1622-1402	Premium Overtime	181,126	-	99,674	-	-	-
01-1622-1404	HazMat Overtime	5,067	-	5,574	-	-	-
01-1622-1503	Education/Special Pay	3,690	19,800	3,760	14,300	(5,500)	-28%
01-1622-1504	Uniform Cleaning Allowance	4,507	4,900	3,900	4,900	-	0%
01-1622-1506	Acting Pay	8,789	7,500	3,986	7,800	300	4%
01-1622-1507	Drivers Pay	3,609	5,500	2,746	6,700	1,200	22%
01-1622-1508	EMS Supplier	650	700	425	700	-	0%
01-1622-1509	Cell Phone Allowance	840	1,000	640	1,000	-	0%
01-1622-2100	FICA Tax	120,205	150,800	70,786	176,300	25,500	17%
01-1622-2230	F.S. 175 Pension Plan: Local	365,453	458,200	201,493	540,200	82,000	18%
01-1622-2250	F.S. 175 Pension Plan: State	88,382	78,000	-	78,000	-	0%
01-1622-2310	Group Insurance	254,280	340,500	168,182	389,400	48,900	14%
01-1622-2320	L/T Disability Insurance	1,995	2,900	1,371	3,100	200	7%
01-1622-2400	Workers' Compensation	56,996	82,300	35,788	96,900	14,600	18%
Personnel		\$ 3,004,129	\$ 3,497,400	\$ 1,452,965	\$ 4,069,900	\$ 572,500	16%
01-1622-3101	Medical Services	21,000	24,000	3,000	24,000	-	0%
01-1622-3200	Accounting/Auditing	8,463	-	-	-	-	-
01-1622-4500	Insurance: Liability	35,335	51,200	48,241	58,200	7,000	14%
01-1622-4520	Insurance: Vehicles	760	1,100	1,036	1,300	200	18%
01-1622-4660	R&M: Vehicles	120,992	125,000	267	125,000	-	0%
01-1622-4912	Licenses & Permits	356	4,000	2,305	1,000	(3,000)	-75%
01-1622-5240	Fuel	91,019	88,500	784	73,100	(15,400)	-17%
01-1622-5250	Uniforms	9,665	16,100	11,158	15,000	(1,100)	-7%
01-1622-5252	Protective Gear	16,243	20,000	20,000	20,000	-	0%
01-1622-5430	Dues/Memberships	600	800	417	800	-	0%
Operating		\$ 304,433	\$ 330,700	\$ 87,208	\$ 318,400	\$ (12,300)	-4%
Subtotal - General Fund		\$ 3,308,562	\$ 3,828,100	\$ 1,540,173	\$ 4,388,300	\$ 560,200	15%
Capital Projects Fund							
35-1622-6400	Equipment	-	350,000	-	-	(350,000)	-100%
Capital Outlay		\$ -	\$ 350,000	\$ -	\$ -	\$ (350,000)	-100%
Subtotal - Capital Projects Fund		\$ -	\$ 350,000	\$ -	\$ -	\$ (350,000)	-100%
Total - All Funds		\$ 3,308,562	\$ 4,178,100	\$ 1,540,173	\$ 4,388,300	\$ 210,200	5%

Fire Rescue Department: EMS Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-1622-1200	Salaries	20.00 FTE salaries	2,004,900
01-1622-1202	Relief Staffing Allowance	Overtime funding allowance for EMS Authority-funded positions	745,700
01-1622-1503	Education/Special Pay	Education and longevity incentive payments	14,300
01-1622-1504	Uniform Cleaning Allowance	Uniform cleaning allowance per Collective Bargaining Agreement (CBA)	4,900
01-1622-1506	Acting Pay	Incentive pay per CBA	7,800
01-1622-1507	Drivers Pay	Incentive pay per CBA	6,700
01-1622-1508	EMS Supplier	Incentive pay per CBA	700
01-1622-1509	Cell Phone Allowance	Staff cell phone stipends (2 @ \$40/month)	1,000
01-1622-2100	FICA Tax	FICA contributions at 7.65% of salaries	176,300
01-1622-2230	F.S. 175 Pension Plan: Local	City's contribution to the Firefighter's Pension Plan at 25.08% of payroll	540,200
01-1622-2250	F.S. 175 Pension Plan: State	Pass-through contribution from the State of Florida into the Firefighter's Pension Plan	78,000
01-1622-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	389,400
01-1622-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	3,100
01-1622-2400	Workers' Compensation	Workers' compensation insurance policy	96,900
Personnel			\$ 4,069,900
01-1622-3101	Medical Services	Mental health services (\$3,000); physicals (\$17,000); drug screens, shots, bloodborne consult (\$4,000)	24,000
01-1622-4500	Insurance: Liability	General liability insurance policy	58,200
01-1622-4520	Insurance: Vehicles	Vehicle insurance policy	1,300
01-1622-4660	R&M: Vehicles	Repairs to EMS Authority apparatus and vehicles	125,000
01-1622-4912	Licenses & Permits	Federal and State lab certification fees	1,000
01-1622-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	73,100
01-1622-5250	Uniforms	Staff uniforms per CBA	15,000
01-1622-5252	Protective Gear	Turnout gear replacements, including two sets for each Firefighter	20,000
01-1622-5430	Dues/Memberships	FFCA (\$300); IAFC (\$500)	800
Operating			\$ 318,400
Total - General Fund			\$ 4,388,300

Fire Rescue Department: Life Safety Division - Budget Summary

Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-1722-1200	Salaries	135,108	226,000	113,200	250,200	24,200	11%
01-1722-1400	Overtime	115	-	140	300	300	-
01-1722-1503	Education/Special Pay	600	800	-	900	100	13%
01-1722-1504	Uniform Cleaning Allowance	260	300	260	300	-	0%
01-1722-1509	Cell Phone Allowance	480	500	320	500	-	0%
01-1722-2100	FICA Tax	9,764	17,400	8,251	19,300	1,900	11%
01-1722-2210	Florida Retirement System	18,460	31,200	15,448	35,400	4,200	13%
01-1722-2310	Group Insurance	25,795	52,900	22,648	47,000	(5,900)	-11%
01-1722-2320	L/T Disability Insurance	147	500	98	500	-	0%
01-1722-2400	Workers' Compensation	970	2,200	814	2,500	300	14%
Personnel		\$ 191,699	\$ 331,800	\$ 161,179	\$ 356,900	\$ 25,100	8%
01-1722-3101	Medical Services	800	900	-	1,000	100	11%
01-1722-3430	Software	2,334	-	2,404	3,000	3,000	-
01-1722-4000	Travel/Per Diem	-	3,000	-	3,000	-	0%
01-1722-4110	Communications	5,133	-	-	-	-	-
01-1722-4120	Postage	7	200	8	200	-	0%
01-1722-4520	Insurance: Vehicles	1,103	1,600	1,508	1,800	200	13%
01-1722-4660	R&M: Vehicles	1,564	2,500	31	2,500	-	0%
01-1722-4721	Printing	100	500	153	500	-	0%
01-1722-5110	Office Supplies	250	700	-	700	-	0%
01-1722-5240	Fuel	3,670	3,700	2,515	3,700	-	0%
01-1722-5245	Small Tools	381	500	39	500	-	0%
01-1722-5250	Uniforms	-	2,000	-	2,000	-	0%
01-1722-5252	Protective Gear	-	1,000	-	1,000	-	0%
01-1722-5255	Safety Equipment	-	500	243	500	-	0%
01-1722-5290	Operating Supplies	4,706	1,400	2,340	3,000	1,600	114%
01-1722-5410	Books/Publications	880	3,000	-	3,000	-	0%
01-1722-5430	Dues/Memberships	150	500	435	500	-	0%
01-1722-5440	Conferences/Training/Education	416	1,200	-	1,200	-	0%
01-1722-5444	Instructional Materials	5,896	10,000	2,050	9,900	(100)	-1%
Operating		\$ 27,390	\$ 33,200	\$ 11,726	\$ 38,000	\$ 4,800	14%
Total - General Fund		\$ 219,089	\$ 365,000	\$ 172,905	\$ 394,900	\$ 29,900	8%

Fire Rescue Department: Life Safety Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-1722-1200	Salaries	3.50 FTE salaries	250,200
01-1722-1400	Overtime	Estimated overtime expenditures	300
01-1722-1503	Education/Special Pay	Education and longevity incentive payments	900
01-1722-1504	Uniform Cleaning Allowance	Fire Marshal's uniform cleaning allowance	300
01-1722-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$40/month)	500
01-1722-2100	FICA Tax	FICA contributions at 7.65% of salaries	19,300
01-1722-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	35,400
01-1722-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	47,000
01-1722-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	500
01-1722-2400	Workers' Compensation	Workers' compensation insurance policy	2,500
Personnel			\$ 356,900
01-1722-3101	Medical Services	Fire Marshal physical (\$800); post-accident, return to duty (\$100)	1,000
01-1722-3430	Software	MobileEyes software application	3,000
01-1722-4000	Travel/Per Diem	Hurricane conference (\$1,100); In-State conferences (\$900); FL State Fire College/Ricky Rescue (\$1,000)	3,000
01-1722-4120	Postage	Routine office mailing expenditures	200
01-1722-4520	Insurance: Vehicles	Vehicle insurance policy	1,800
01-1722-4660	R&M: Vehicles	Life Safety vehicle maintenance	2,500
01-1722-4721	Printing	Fire inspection/violation reports	500
01-1722-5110	Office Supplies	As-needed office supplies	700
01-1722-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	3,700
01-1722-5245	Small Tools	Fire extinguishers, smoke detectors, flashlights	500
01-1722-5250	Uniforms	Inspection staff uniforms	2,000
01-1722-5252	Protective Gear	Safety supplies for inspection staff	1,000
01-1722-5255	Safety Equipment	Safety equipment for inspection staff	500
01-1722-5290	Operating Supplies	Open House materials and computer supplies	3,000
01-1722-5410	Books/Publications	Code books and publications (\$1,200); National Fire Protection Association (\$1,800)	3,000
01-1722-5430	Dues/Memberships	Fire Marshal professional association	500
01-1722-5440	Conferences/Training/Education	FSF College Inspector renewal courses (\$450); National Hurricane Conference (\$750)	1,200
01-1722-5444	Instructional Materials	Public education program supplies (\$7,500); CPR & First Aid training (\$2,500)	9,900
Operating			\$ 38,000
Total - General Fund			\$ 394,900

Fire Rescue Department: Training Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-1822-1200	Salaries	123,224	181,800	128,430	207,000	25,200	14%
01-1822-1503	Education/Special Pay	625	1,500	800	1,500	-	0%
01-1822-1504	Uniform Cleaning Allowance	260	600	520	600	-	0%
01-1822-1509	Cell Phone Allowance	560	1,000	640	1,000	-	0%
01-1822-2100	FICA Tax	8,854	14,300	9,331	16,200	1,900	13%
01-1822-2210	Florida Retirement System	1,713	-	-	-	-	-
01-1822-2230	F.S. 175 Pension Plan: Local	21,479	45,300	19,795	45,300	-	0%
01-1822-2250	F.S. 175 Pension Plan: State	3,399	3,000	-	3,000	-	0%
01-1822-2310	Group Insurance	22,091	37,900	26,253	41,200	3,300	9%
01-1822-2320	L/T Disability Insurance	147	300	98	300	-	0%
01-1822-2400	Workers' Compensation	1,800	4,100	2,996	9,200	5,100	124%
Personnel		\$ 184,152	\$ 289,800	\$ 188,863	\$ 325,300	\$ 35,500	12%
01-1822-3101	Medical Services	900	900	-	1,000	100	11%
01-1822-3430	Software	150	200	-	10,000	9,800	4900%
01-1822-4000	Travel/Per Diem	4,349	6,400	11,803	10,000	3,600	56%
01-1822-4110	Communications	2,615	100	-	-	(100)	-100%
01-1822-4520	Insurance: Vehicles	931	1,400	1,319	1,600	200	14%
01-1822-4642	R&M: Equipment	-	1,200	-	1,200	-	0%
01-1822-4660	R&M: Vehicles	4,102	5,000	2,870	5,000	-	0%
01-1822-5110	Office Supplies	656	6,300	915	800	(5,500)	-87%
01-1822-5240	Fuel	2,117	1,700	1,970	2,000	300	18%
01-1822-5245	Small Tools	518	2,500	766	2,500	-	0%
01-1822-5250	Uniforms	-	900	-	800	(100)	-11%
01-1822-5252	Protective Gear	-	200	-	4,000	3,800	1900%
01-1822-5255	Safety Equipment	-	700	134	1,000	300	43%
01-1822-5290	Operating Supplies	11,231	16,000	4,480	16,000	-	0%
01-1822-5410	Books/Publications	2,268	1,600	-	1,600	-	0%
01-1822-5430	Dues/Memberships	300	400	-	400	-	0%
01-1822-5440	Conferences/Training/Education	28,063	19,200	19,567	30,000	10,800	56%
01-1822-5444	Instructional Materials	1,009	1,500	839	2,000	500	33%
01-1822-5490	Tuition Reimbursement	-	40,000	6,274	40,000	-	0%
Operating		\$ 59,209	\$ 106,200	\$ 50,937	\$ 129,900	\$ 23,700	22%
Total - General Fund		\$ 243,361	\$ 396,000	\$ 239,800	\$ 455,200	\$ 59,200	15%

Fire Rescue Department: Training Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-1822-1200	Salaries	2.00 FTE salaries	207,000
01-1822-1503	Education/Special Pay	Education and longevity incentive payments	1,500
01-1822-1504	Uniform Cleaning Allowance	Training staff uniform cleaning allowance	600
01-1822-1509	Cell Phone Allowance	Staff cell phone stipends (2 @ \$40/month)	1,000
01-1822-2100	FICA Tax	FICA contributions at 7.65% of salaries	16,200
01-1822-2230	F.S. 175 Pension Plan: Local	City's contribution to the Firefighter's Pension Plan at 24.35% of payroll	45,300
01-1822-2250	F.S. 175 Pension Plan: State	Pass-through contribution from the State of Florida into the Firefighter's Pension Plan	3,000
01-1822-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	41,200
01-1822-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	300
01-1822-2400	Workers' Compensation	Workers' compensation insurance policy	9,200
Personnel			\$ 325,300
01-1822-3101	Medical Services	Annual, return to work, accident physicals	1,000
01-1822-3430	Software	SimUShare simulation training software	10,000
01-1822-4000	Travel/Per Diem	Orlando Fire Conference, FDIC lodging, FDIC transportation, FDIC per diem	10,000
01-1822-4520	Insurance: Vehicles	Vehicle insurance policy	1,600
01-1822-4642	R&M: Equipment	Fitness equipment maintenance	1,200
01-1822-4660	R&M: Vehicles	Training vehicle maintenance	5,000
01-1822-5110	Office Supplies	In-person academy materials	800
01-1822-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	2,000
01-1822-5245	Small Tools	Training props	2,500
01-1822-5250	Uniforms	Uniforms for training officer	800
01-1822-5252	Protective Gear	Turnout gear replacements (two sets for each FF)	4,000
01-1822-5255	Safety Equipment	Miscellaneous training safety supplies	1,000
01-1822-5290	Operating Supplies	Fitness equipment	16,000
01-1822-5410	Books/Publications	Miscellaneous training-related training materials	1,600
01-1822-5430	Dues/Memberships	IAFC membership	400
01-1822-5440	Conferences/Training/Education	FDIC Conference, Orlando Fire Conference, peer fitness certifications	30,000
01-1822-5444	Instructional Materials	Tutorials, outlines, workbooks	2,000
01-1822-5490	Tuition Reimbursement	Fire Academy and Paramedic School (\$30,000); tuition reimbursement per CBA (\$10,000)	40,000
Operating			\$ 129,900
Total - General Fund			\$ 455,200

Fire Rescue Department: Fleet Maintenance Division - Budget Summary

Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-1922-1200	Salaries	121,342	172,900	117,100	157,000	(15,900)	-9%
01-1922-1400	Overtime	4,388	2,000	3,065	6,000	4,000	200%
01-1922-1503	Education/Special Pay	-	1,600	-	1,600	-	0%
01-1922-1504	Uniform Cleaning Allowance	-	300	260	300	-	0%
01-1922-1509	Cell Phone Allowance	480	500	320	500	-	0%
01-1922-2100	FICA Tax	9,278	13,600	8,971	12,400	(1,200)	-9%
01-1922-2210	Florida Retirement System	6,708	24,300	6,392	22,700	(1,600)	-7%
01-1922-2220	401a Contributions	7,324	-	4,873	-	-	-
01-1922-2310	Group Insurance	17,137	24,900	12,795	25,800	900	4%
01-1922-2320	L/T Disability Insurance	146	300	232	300	-	0%
01-1922-2400	Workers' Compensation	1,670	1,700	629	1,500	(200)	-12%
Personnel		\$ 168,473	\$ 242,100	\$ 154,637	\$ 228,100	\$ (14,000)	-6%
01-1922-3424	Alarm System	945	1,000	828	1,000	-	0%
01-1922-3430	Software	10,254	13,300	13,874	15,500	2,200	17%
01-1922-3490	Contractual Services	5,950	-	-	-	-	-
01-1922-4000	Travel/Per Diem	27	100	35	100	-	0%
01-1922-4110	Communications	3,052	-	-	-	-	-
01-1922-4310	Electric	5,822	6,700	4,021	6,700	-	0%
01-1922-4320	Water/Sewer	838	900	664	1,000	100	11%
01-1922-4512	Insurance: Property	4,925	7,100	6,690	8,100	1,000	14%
01-1922-4520	Insurance: Vehicles	2,614	900	848	1,000	100	11%
01-1922-4650	R&M: Buildings	7,209	5,200	2,265	5,200	-	0%
01-1922-4660	R&M: Vehicles	971	1,600	1,927	1,600	-	0%
01-1922-4922	Licenses & Permits	-	200	-	200	-	0%
01-1922-5110	Office Supplies	867	1,900	633	1,000	(900)	-47%
01-1922-5240	Fuel	1,778	3,000	3,320	3,200	200	7%
01-1922-5245	Small Tools	5,420	6,500	4,471	6,500	-	0%
01-1922-5250	Uniforms	1,571	1,200	-	1,200	-	0%
01-1922-5292	Outside Contracts: Parts	52	-	125	-	-	-
01-1922-5440	Conferences/Training/Education	-	200	-	500	300	150%
Operating		\$ 52,295	\$ 49,800	\$ 39,701	\$ 52,800	\$ 3,000	6%
Total - General Fund		\$ 220,768	\$ 291,900	\$ 194,338	\$ 280,900	\$ (11,000)	-4%

Fire Rescue Department: Fleet Maintenance Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-1922-1200	Salaries	2.50 FTE salaries	157,000
01-1922-1400	Overtime	Fleet staff overtime	6,000
01-1922-1503	Education/Special Pay	Education and longevity incentive payments	1,600
01-1922-1504	Uniform Cleaning Allowance	Fleet staff uniform cleaning allowance	300
01-1922-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$40/month)	500
01-1922-2100	FICA Tax	FICA contributions at 7.65% of salaries	12,400
01-1922-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	22,700
01-1922-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	25,800
01-1922-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	300
01-1922-2400	Workers' Compensation	Workers' compensation insurance policy	1,500
Personnel			\$ 228,100
01-1922-3424	Alarm System	Fleet maintenance garage alarm system	1,000
01-1922-3430	Software	Fuel inventory management system (\$11,300); Autel MaxiSys (\$1,000); Cummins QuickServe Online Kit (\$1,000)	15,500
01-1922-4000	Travel/Per Diem	SunPass fees	100
01-1922-4310	Electric	Fleet maintenance garage electric costs	6,700
01-1922-4320	Water/Sewer	Fleet maintenance garage water and sewer expenditures	1,000
01-1922-4512	Insurance: Property	Allocated fleet maintenance garage insurance policy	8,100
01-1922-4520	Insurance: Vehicles	Vehicle insurance policy	1,000
01-1922-4650	R&M: Buildings	Fleet maintenance garage A/C repairs, lighting fixtures, etc.	5,200
01-1922-4660	R&M: Vehicles	Vehicle maintenance (\$800); generator maintenance (\$800)	1,600
01-1922-4922	Licenses & Permits	FDEP fuel tank license	200
01-1922-5110	Office Supplies	Office and computer supplies including scheduled Fleet Shop PC replacement	1,000
01-1922-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	3,200
01-1922-5245	Small Tools	As-needed tools and replacements for in-house repair service	6,500
01-1922-5250	Uniforms	Staff uniforms and replacements	1,200
01-1922-5440	Conferences/Training/Education	Staff training opportunities	500
Operating			\$ 52,800
Total - General Fund			
			\$ 280,900

Fire Rescue Department: Fire Operations Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-2522-1200	Salaries	3,676,625	4,338,400	2,779,232	5,167,200	828,800	19%
01-2522-1402	Premium Overtime	22,532	134,900	274,715	150,000	15,100	11%
01-2522-1404	HazMat Overtime	17,409	32,000	23,000	35,000	3,000	9%
01-2522-1503	Education/Special Pay	17,335	29,700	10,240	29,700	-	0%
01-2522-1504	Uniform Cleaning Allowance	14,712	14,100	15,492	15,000	900	6%
01-2522-1505	HazMat Pay	11,673	11,900	6,952	11,900	-	0%
01-2522-1506	Acting Pay	8,112	13,700	6,728	13,700	-	0%
01-2522-1507	Drivers Pay	50,187	49,800	30,316	49,800	-	0%
01-2522-1509	Cell Phone Allowance	480	500	320	500	-	0%
01-2522-2100	FICA Tax	315,270	361,400	230,115	418,000	56,600	16%
01-2522-2230	F.S. 175 Pension Plan: Local	2,016,145	1,106,900	485,705	1,235,800	128,900	12%
01-2522-2250	F.S. 175 Pension Plan: State	248,150	217,000	-	217,000	-	0%
01-2522-2310	Group Insurance	655,012	812,800	520,669	873,900	61,100	8%
01-2522-2320	L/T Disability Insurance	8,055	8,600	5,939	8,700	100	1%
01-2522-2400	Workers' Compensation	59,941	198,300	82,453	231,700	33,400	17%
Personnel		\$ 7,121,638	\$ 7,330,000	\$ 4,471,876	\$ 8,457,900	\$ 1,127,900	15%
01-2522-3101	Medical Services	60,361	45,000	18,380	60,000	15,000	33%
01-2522-3420	Lawn Service	8,100	8,100	4,050	8,800	700	9%
01-2522-3421	Lawn Spraying	1,130	1,400	-	1,400	-	0%
01-2522-3422	Pest Control	1,140	1,200	816	1,200	-	0%
01-2522-3424	Alarm System	4,230	7,200	2,145	7,200	-	0%
01-2522-3426	A/C System	8,163	14,000	6,566	14,000	-	0%
01-2522-3430	Software	-	-	-	11,000	11,000	-
01-2522-3484	Elevator System	1,920	2,000	1,440	2,000	-	0%
01-2522-3490	Contractual Services	25,795	21,700	15,814	21,700	-	0%
01-2522-3701	Allocated Costs	368,100	562,000	281,000	632,000	70,000	12%
01-2522-4000	Travel/Per Diem	3,506	4,000	2,288	6,000	2,000	50%
01-2522-4110	Communications	26,973	-	3,664	-	-	-
01-2522-4120	Postage	467	600	1,067	900	300	50%
01-2522-4311	Electric	68,364	89,700	39,387	75,500	(14,200)	-16%
01-2522-4318	Stormwater Fee	1,863	3,000	1,939	3,000	-	0%
01-2522-4321	Water/Sewer	15,319	16,300	9,797	17,500	1,200	7%
01-2522-4331	Natural Gas	5,201	5,500	3,589	5,500	-	0%
01-2522-4333	Propane	1,617	2,500	1,614	2,500	-	0%
01-2522-4512	Insurance: Property	19,481	28,200	26,570	32,100	3,900	14%
01-2522-4520	Insurance: Vehicles	7,096	10,600	9,987	12,100	1,500	14%
01-2522-4600	R&M: Equipment	10,282	11,200	3,506	11,500	300	3%
01-2522-4645	R&M: Radios	2,200	11,000	1,543	11,000	-	0%
01-2522-4660	R&M: Vehicles	13,950	40,000	67,467	55,000	15,000	38%
01-2522-4665	R&M: Buildings	58,324	65,000	17,947	65,000	-	0%
01-2522-4670	R&M: Garage Doors	-	5,000	-	5,000	-	0%
01-2522-4671	R&M: SCBA	5,983	5,000	-	4,000	(1,000)	-20%
01-2522-4672	R&M: General	3,407	4,000	600	4,000	-	0%
01-2522-4721	Printing	294	300	-	300	-	0%

Fire Rescue Department: Fire Operations Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
01-2522-4912	Licenses & Permits	563	5,500	1,790	5,500	-	0%
01-2522-5110	Office Supplies	1,710	2,500	1,319	2,500	-	0%
01-2522-5190	CERT Supplies	1,775	2,000	938	2,500	500	25%
01-2522-5210	Cleaning Supplies	24,211	21,000	13,992	21,000	-	0%
01-2522-5240	Fuel	481	11,800	54,313	9,800	(2,000)	-17%
01-2522-5245	Small Tools	28,891	25,000	25,051	25,000	-	0%
01-2522-5250	Uniforms	19,665	32,400	17,111	32,400	-	0%
01-2522-5252	Protective Gear	90,898	121,800	114,698	121,000	(800)	-1%
01-2522-5255	Safety Equipment	5,143	7,200	2,401	7,200	-	0%
01-2522-5271	Medical Supplies	-	2,700	-	2,000	(700)	-26%
01-2522-5290	Operating Supplies	42,900	35,000	39,915	42,000	7,000	20%
01-2522-5410	Books/Publications	354	500	-	1,000	500	100%
01-2522-5430	Dues/Memberships	350	1,600	140	2,000	400	25%
01-2522-5440	Conferences/Training/Education	611	5,500	4,220	15,000	9,500	173%
Operating		\$ 940,818	\$ 1,239,000	\$ 797,064	\$ 1,359,100	\$ 120,100	10%
Total - General Fund		\$ 8,062,456	\$ 8,569,000	\$ 5,268,940	\$ 9,817,000	\$ 1,248,000	15%

Fire Rescue Department: Fire Operations Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-2522-1200	Salaries	58.50 FTE salaries	5,167,200
01-2522-1402	Premium Overtime	Premium overtime	150,000
01-2522-1404	HazMat Overtime	HazMat overtime	35,000
01-2522-1503	Education/Special Pay	Education and longevity incentive payments	29,700
01-2522-1504	Uniform Cleaning Allowance	Uniform cleaning allowance per Collective Bargaining Agreement (CBA)	15,000
01-2522-1505	HazMat Pay	Incentive pay per CBA	11,900
01-2522-1506	Acting Pay	Incentive pay per CBA	13,700
01-2522-1507	Drivers Pay	Incentive pay per CBA	49,800
01-2522-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$40/month)	500
01-2522-2100	FICA Tax	FICA contributions at 7.65% of salaries	418,000
01-2522-2230	F.S. 175 Pension Plan: Local	City's contribution to the Firefighter's Pension Plan at 24.35% of payroll	1,235,800
01-2522-2250	F.S. 175 Pension Plan: State	Pass-through contribution from the State of Florida into the Firefighter's Pension Plan	217,000
01-2522-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	873,900
01-2522-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	8,700
01-2522-2400	Workers' Compensation	Workers' compensation insurance policy	231,700
Personnel			\$ 8,457,900
01-2522-3101	Medical Services	Pre-employment and annual physicals, drug testing, physician and psychology services	60,000
01-2522-3420	Lawn Service	Internal service fee for monthly lawn/tree service	8,800
01-2522-3421	Lawn Spraying	Fire Station turf fertilization and weed control	1,400
01-2522-3422	Pest Control	Fire Station pest control	1,200
01-2522-3424	Alarm System	Maintenance and monitoring	7,200
01-2522-3426	A/C System	A/C service and monitoring contract	14,000
01-2522-3430	Software	Aladtec (\$7,000) and PSTrax (\$4,000) software applications	11,000
01-2522-3484	Elevator System	Station 29 quarterly elevator maintenance	2,000
01-2522-3490	Contractual Services	Pinellas County traffic management (\$8,600); PSTrax (\$6,600); Aladtec (\$5,200); Verify Network (\$1,300)	21,700
01-2522-3701	Allocated Costs	Indirect cost allocation charges	632,000
01-2522-4000	Travel/Per Diem	National Fire Academy; Florida Hurricane Conference	6,000
01-2522-4120	Postage	Routine office mailing and shipping expenditures	900
01-2522-4311	Electric	Combined electric costs for each of the City's Fire Stations	75,500
01-2522-4318	Stormwater Fee	Pinellas County surface water utility annual fee at Fire Stations 30, 31, 32	3,000

Fire Rescue Department: Fire Operations Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
01-2522-4321	Water/Sewer	Combined water and sewer expenditures for each of the City's fire stations	17,500
01-2522-4331	Natural Gas	Station 29 and 30 generators	5,500
01-2522-4333	Propane	Station 31 and 32 generators	2,500
01-2522-4512	Insurance: Property	Allocated Fleet Maintenance insurance policy	32,100
01-2522-4520	Insurance: Vehicles	Vehicle insurance policy	12,100
01-2522-4600	R&M: Equipment	Annual hose testing (\$7,500); gas monitoring equipment (\$2,500); equipment repairs (\$1,500)	11,500
01-2522-4645	R&M: Radios	Headsets, Motorola portable microphones, radio and pagers, portable batteries, radio/cellular maintenance	11,000
01-2522-4660	R&M: Vehicles	As-needed Fire apparatus repairs	55,000
01-2522-4665	R&M: Buildings	As-needed Fire Station repairs	65,000
01-2522-4670	R&M: Garage Doors	As-needed Fire Station garage door repairs	5,000
01-2522-4671	R&M: SCBA	SCBA bottle and air mask repairs	4,000
01-2522-4672	R & M: General	Monthly fitness equipment maintenance; as-needed maintenance of Fire Station appliances	4,000
01-2522-4721	Printing	Business cards	300
01-2522-4912	Licenses & Permits	EMT and Paramedic certification renewals; CPR instruction renewals; National Registry testing fees; elevator license renewal	5,500
01-2522-5110	Office Supplies	As-needed office supplies and replacements	2,500
01-2522-5190	CERT Supplies	CERT Level II background checks and CERT team supplies	2,500
01-2522-5210	Cleaning Supplies	Combined cleaning supplies for each of the City's fire stations	21,000
01-2522-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	9,800
01-2522-5245	Small Tools	As-needed tools and replacements for in-house repairs	25,000
01-2522-5250	Uniforms	Firefighting staff uniforms and replacements	32,400
01-2522-5252	Protective Gear	Turnout gear replacements, including two sets for each Firefighter	121,000
01-2522-5255	Safety Equipment	Personal protective equipment (PPE)	7,200
01-2522-5271	Medical Supplies	First Aid and AED supplies	2,000
01-2522-5290	Operating Supplies	Computer supplies and replacements; hose replacements; firefighting foam replacement	42,000
01-2522-5410	Books/Publications	Florida Health and Safety texts	1,000

Fire Rescue Department: Fire Operations Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
01-2522-5430	Dues/Memberships	IAFC, FFCA, ISFSI, NTN memberships	2,000
01-2522-5440	Conferences/Training/Education	NFA programs, Fire Rescue East, Blue Card, local seminars, Florida Hurricane Conference	15,000
Operating			\$ 1,359,100
Total - General Fund			\$ 9,817,000

Law Enforcement

Responsibilities

Law enforcement services are provided via contract with the Pinellas County Sheriff's Office. Services include a full range of traditional police services such as patrol, traffic enforcement, community policing, investigations, and community outreach. Special law enforcement services are also provided as needed, such as canine, drug intervention, and special operations.

Budget Summary

Department	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Law Enforcement	\$2,208,676	\$2,425,700	\$2,599,200	\$173,500	7%

Budget Notes

The annual Pinellas County Sheriff's Office (PCSO) contract for law enforcement services includes an 8% cost increase due to inflationary pressures experienced by PCSO including wages, pension, fuel, and insurance costs.

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Quality of Life	Promote an environment of health and safety through prevention, education, and service delivery.	Leverage personnel and volunteers to deliver health and safety programs and messaging.	The Community Policing Deputy now provides monthly reports to City Council. This will continue in FY26.

Law Enforcement Department - Budget Summary							
Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0521-3440	Law Enforcement Services	2,144,232	2,313,100	1,547,332	2,486,600	173,500	8%
01-0521-3490	Contractual Services	64,444	112,600	35,112	112,600	-	0%
Operating		\$ 2,208,676	\$ 2,425,700	\$ 1,582,444	\$ 2,599,200	\$ 173,500	7%
Total - General Fund		\$ 2,208,676	\$ 2,425,700	\$ 1,582,444	\$ 2,599,200	\$ 173,500	7%

Law Enforcement Department - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0521-3440	Law Enforcement Services	Pinellas County Sheriff's Office proposed contract	2,486,600
01-0521-3490	Contractual Services	Neighborhood patrols (\$56,300); traffic enforcement (\$56,300)	112,600
Operating			\$ 2,599,200
Total - General Fund			\$ 2,599,200

Library

Responsibilities

The Library Department strives to deliver excellent service in dynamic, innovative, and technologically advanced ways based on a unique partnership arrangement between the City of Seminole and St. Petersburg College. The Seminole Community Library at St. Petersburg College serves as both a public library and collegiate library in one integrated facility, drawing award-winning attention for its merging of both high-end technology and digital information with traditional library collections and services.

Budget Summary

Department	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Library	\$1,235,234	\$1,481,400	\$1,591,500	\$110,100	7%

Budget Notes

The FY26 Library Department budget increased by 7%, primarily due to personnel costs and the proposed compensation package described in the Transmittal Letter. Effective FY25, several new initiatives were funded from the Library Fund rather than the General Fund, utilizing only the proceeds from interest earnings accumulated from donations. The FY26 budget proposes to continue this practice, including the following programs:

- New staff education incentive program, including paid college tuition
- Supplemental funding for on demand app-based services due to high user demand

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Quality of Life	Become a lifelong learning hub featuring St. Petersburg College, City Hall, the Library, and Recreation Center.	Evaluate existing programs and activities to provide educational services for the community.	Success metrics have been identified and programs will continue to be offered utilizing existing budget resources.
Quality of Life	Emphasize physical and mental wellness through recreation, parks, and library activities and programs.	Leverage personnel and volunteers to deliver physical and mental wellness programs and messaging.	Staff successfully implemented a mental health awareness program in FY25. Funds are budgeted to continue the program in FY26.

Library

Pillar	Success Strategy	Action Plan	Status
Quality of Life	Emphasize physical and mental wellness through recreation, parks, and library activities and programs.	Implement a Citywide initiative in observance of Mental Health awareness month.	Staff successfully implemented a mental health awareness program in FY25. Funds are budgeted to continue the program in FY26.

Library Department - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0571-1200	Salaries	753,976	877,100	505,314	909,000	31,900	4%
01-0571-1400	Overtime	2,825	1,500	340	1,000	(500)	-33%
01-0571-1503	Education/Special Pay	6,380	9,100	-	7,600	(1,500)	-16%
01-0571-1509	Cell Phone Allowance	-	-	-	500	500	-
01-0571-2100	FICA Tax	57,168	67,200	37,823	70,300	3,100	5%
01-0571-2210	Florida Retirement System	124,550	143,000	81,890	150,900	7,900	6%
01-0571-2310	Group Insurance	110,922	134,500	84,690	187,600	53,100	39%
01-0571-2320	L/T Disability Insurance	1,051	1,300	915	1,800	500	38%
01-0571-2400	Workers' Compensation	570	700	259	700	-	0%
Personnel		\$ 1,057,442	\$ 1,234,400	\$ 711,230	\$ 1,329,400	\$ 95,000	8%
01-0571-3190	Professional Services	808	700	482	700	-	0%
01-0571-3430	Software	12,074	14,500	4,069	15,000	500	3%
01-0571-3490	Contractual Services	12,551	13,300	8,105	14,700	1,400	11%
01-0571-4000	Travel/Per Diem	1,180	2,000	598	2,100	100	5%
01-0571-4120	Postage	750	1,400	281	1,700	300	21%
01-0571-4410	Rental/Lease	11,490	4,700	4,644	5,500	800	17%
01-0571-4610	R&M: Copier	4,179	3,500	1,100	2,500	(1,000)	-29%
01-0571-4790	Printing	621	1,700	-	1,500	(200)	-12%
01-0571-4990	Other Current Charges	-	3,500	2,833	3,500	-	0%
01-0571-5110	Office Supplies	4,419	5,000	3,112	5,200	200	4%
01-0571-5221	Children's Programming	5,591	6,300	4,050	6,300	-	0%
01-0571-5223	Adult Programming	1,443	1,800	1,489	2,200	400	22%
01-0571-5240	Fuel	91	100	6	100	-	0%
01-0571-5290	Operating Supplies	11,761	15,000	9,982	18,400	3,400	23%
01-0571-5410	Books/Publications	40	100	-	100	-	0%
01-0571-5420	Subscriptions	8,978	9,500	4,651	10,000	500	5%
01-0571-5430	Dues/Memberships	285	1,000	80	1,000	-	0%
01-0571-5440	Conferences/Training/Education	949	1,500	264	1,600	100	7%
Operating		\$ 77,210	\$ 85,600	\$ 45,746	\$ 92,100	\$ 6,500	8%
01-0571-6410	Equipment	-	6,500	5,602	-	(6,500)	-100%
01-0571-6600	Books, Publications & Library Materials	100,582	119,900	89,746	125,000	5,100	4%
Capital		\$ 100,582	\$ 126,400	\$ 95,348	\$ 125,000	\$ (1,400)	-1%
Subtotal - General Fund		\$ 1,235,234	\$ 1,446,400	\$ 852,325	\$ 1,546,500	\$ 100,100	7%
Library Fund							
32-0571-5440	Conferences/Training/Education	-	25,000	-	25,000	-	0%
Operating		\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	0%
32-0571-6600	Books, Publications & Library Materials	-	10,000	-	20,000	10,000	100%
Capital		\$ -	\$ 10,000	\$ -	\$ 20,000	\$ 10,000	100%
Subtotal - Library Fund		\$ -	\$ 35,000	\$ -	\$ 45,000	\$ 10,000	29%
Total All Funds		\$ 1,235,234	\$ 1,481,400	\$ 852,325	\$ 1,591,500	\$ 110,100	7%

Library Department - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0571-1200	Salaries	16.23 FTE salaries	909,000
01-0571-1400	Overtime	Estimated overtime expenditures	1,000
01-0571-1503	Education/Special Pay	Education and longevity incentive payments	7,600
01-0571-1509	Cell Phone Allowance	Staff cell phone stipend (1 @ \$40/month)	500
01-0571-2100	FICA Tax	FICA contributions at 7.65% of salaries	70,300
01-0571-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class and 13.71% for staff	150,900
01-0571-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	187,600
01-0571-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	1,800
01-0571-2400	Workers' Compensation	Workers' compensation insurance policy	700
Personnel			\$ 1,329,400
01-0571-3190	Professional Services	Shredding services	700
01-0571-3430	Software	OCLC WorldShare ILL subscription (\$5,600); PPLC Sirsi Dynix (\$4,500); self check-out maintenance (\$1,200); CAT express (\$1,000); FT ILL subscription (\$600); OCLC Web Dewey (\$400); Zoom annual subscription (\$200); Event Calendar (\$1,500)	15,000
01-0571-3490	Contractual Services	Processing and cataloging (\$14,400); Constant Contact (\$300)	14,700
01-0571-4000	Travel/Per Diem	3 x FL Library Association annual conference (\$1,800); local staff training (\$300)	2,100
01-0571-4120	Postage	ILL postage (\$1,500); general postage (\$200)	1,700
01-0571-4410	Rental/Lease	Leased books via State of Florida contract	5,500
01-0571-4610	R&M: Copier	Office copier printing costs per page	2,500
01-0571-4790	Printing	Bookmarks (\$500); promotional brochures (\$900); business cards (\$100)	1,500
01-0571-4990	Other Current Charges	Volunteer appreciation luncheon (\$3,200); Library Workers Day lunch (\$300)	3,500
01-0571-5110	Office Supplies	Routine office supply expenditures	5,200
01-0571-5221	Children's Programming	Youth programming supplies (partially reimbursed via Friends of the Library donation)	6,300
01-0571-5223	Adult Programming	Adult programming supplies (partially reimbursed via Friends of the Library donation)	2,200
01-0571-5240	Fuel	Fuel costs for training and off-site functions	100
01-0571-5290	Operating Supplies	Scheduled PC replacements (5 at \$1,200 each); laptop replacement (\$1,400); monitor replacements (\$5,000); miscellaneous (\$6,000)	18,400
01-0571-5410	Books/Publications	Staff training materials	100
01-0571-5420	Subscriptions	Circulating periodical materials (partially reimbursed via Friends of the Library donation)	10,000

Library Department - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
01-0571-5430	Dues/Memberships	American Library Association memberships (\$400); Florida Library Association membership (\$600)	1,000
01-0571-5440	Conferences/Training/Education	3x Florida Library Association conference (\$1,000); 4 x TBLC VIP conference (\$100); miscellaneous staff training (\$500)	1,600
Operating			\$ 92,100
01-0571-6600	Books, Publications & Library Materials	Circulation materials (\$78,700); PPLC digital resource sharing fees (\$16,300); local digital resources (\$30,000)	125,000
Capital			\$ 125,000
Subtotal - General Fund			\$ 1,546,500
Library Fund			
32-0571-5440	Conferences/Training/Education	2x employee tuition paid via bequest interest earnings	\$ 25,000
Operating			\$ 25,000
32-0571-6600	Books, Publications & Library Materials	On demand app-based services (e.g., Hoopla and Overdrive) paid via bequest interest earnings (supplemental funding)	\$ 20,000
Capital			\$ 20,000
Subtotal - Library Fund			\$ 45,000
Total All Funds			\$ 1,591,500

Public Works

Responsibilities

The Public Works Department is responsible for the construction, maintenance, and repair of the City's roadway infrastructure, stormwater systems, sidewalks, signs, and streetlights. The Department maintains all City facilities and manages a safe and attractive parks system, grounds, and equipment to enhance the quality of life for the City's residents and visitors.

Budget Summary

Division	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Administration	\$301,929	\$378,600	\$384,700	\$6,100	2%
Facilities	\$377,741	\$1,095,900	\$437,100	\$(658,800)	-60%
Stormwater	\$243,397	\$1,916,818	\$1,687,300	\$(229,518)	-12%
Parks	\$824,882	\$1,446,000	\$1,010,300	\$(435,700)	-30%
Streets	\$1,552,068	\$1,374,500	\$1,379,200	\$4,700	0%
Department	\$3,300,017	\$6,211,818	\$4,898,600	\$(1,313,218)	-21%

Budget Notes

The FY26 Public Works budget is heavily impacted by the City's CIP schedule, with capital outlay down 26% versus FY25. All Stormwater Division costs are proposed to be funded by a non-ad valorem assessment, tentatively scheduled to be implemented on October 1, 2025. Establishing a Stormwater Utility was identified as a Success Strategy in the City's Strategic Plan and the City has completed a comprehensive effort to update the Stormwater Master Plan, conduct a formal rate study, and prioritize critical infrastructure rehabilitation projects to be funded. Tentatively planned stormwater activity for FY26 includes the following:

- Installation of a 24"/30" culvert pipe on Johnson Rd.: \$433,500
- CIPP 48" pipe at Baywood Park Drive: \$178,500
- 72nd Terrace underdrain: \$204,000
- Street sweeper acquisition: \$250,000
- Trailer mounted jet-vac acquisition: \$150,000

All other projects remain as programmed in the City's CIP, including advancement of the Pavement Management Plan adopted by City Council. The current Pavement Management Plan was adopted through FY 2029. The Streets Division budget includes \$20,000 to update the City's Pavement Condition Index (PCI) and extend the Pavement Management Plan schedule accordingly.

Public Works

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Infrastructure	Create a Stormwater Utility.	Stormwater master plan.	The Stormwater Master Plan was adopted by City Council in FY24.
Infrastructure	Create a Stormwater Utility.	Stormwater infrastructure project plan.	All stormwater capital projects have been prioritized based on a multitude of factors and as presented to City Council. Projects have been ranked for funding purposes. Projects requiring assistance from external agencies have been deferred and submitted for potential grant funding.
Infrastructure	Create a Stormwater Utility.	Stormwater rate study.	Implementation of a non-ad valorem assessment is tentatively scheduled for October 1, 2025.
Infrastructure	Refine and execute the Pavement Management Plan.	Adopt extended pavement management plan through 2030.	The budget continues to advance the Pavement Management Plan, which will bring the City's Pavement Condition Index from 76 to 86 by FY29.
Financial and Operational	Effectively use City resources for maximum community impact.	Optimize software applications for efficiency and user experience.	The asset management software replacement project is currently in implementation and scheduled to be complete by December 31, 2025.

Public Works Department: Administration Division - Budget Summary							
Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0549-1200	Salaries	182,241	193,000	126,138	206,100	13,100	7%
01-0549-1400	Overtime	72	300	794	300	-	0%
01-0549-1503	Education/Special Pay	1,320	2,500	160	2,500	-	0%
01-0549-1509	Cell Phone Allowance	480	500	320	500	-	0%
01-0549-2100	FICA Tax	14,074	15,100	9,743	16,100	1,000	7%
01-0549-2210	Florida Retirement System	51,330	55,200	35,223	59,100	3,900	7%
01-0549-2310	Group Insurance	19,964	22,100	14,692	22,900	800	4%
01-0549-2320	L/T Disability Insurance	275	300	191	300	-	0%
01-0549-2400	Workers' Compensation	130	200	74	200	-	0%
Personnel		\$ 269,886	\$ 289,200	\$ 187,334	\$ 308,000	\$ 18,800	7%
01-0549-3100	Professional Services	2,561	8,000	2,425	5,000	(3,000)	-38%
01-0549-3430	Software	2,571	-	-	6,700	6,700	-
01-0549-3465	Contractual Services	-	11,000	3,938	16,300	5,300	48%
01-0549-3470	Construction and Demolition	3,126	5,000	250	3,000	(2,000)	-40%
01-0549-4000	Travel/Pier Diem	183	2,800	1,662	3,500	700	25%
01-0549-4110	Communications	8,392	-	-	-	-	-
01-0549-4120	Postage	115	200	15	200	-	0%
01-0549-4312	Electric	-	8,900	3,523	8,900	-	0%
01-0549-4512	Insurance: Property	7,890	11,400	10,741	13,000	1,600	14%
01-0549-4520	Insurance: Vehicles	1,383	700	660	800	100	14%
01-0549-4610	R&M: Copier	310	500	406	500	-	0%
01-0549-4660	R&M: Vehicles	90	1,000	187	500	(500)	-50%
01-0549-5110	Office Supplies	1,738	2,000	781	2,000	-	0%
01-0549-5240	Fuel	561	600	149	400	(200)	-33%
01-0549-5290	Operating Supplies	1,966	2,200	1,286	1,900	(300)	-14%
01-0549-5410	Books/Publications	-	600	-	-	(600)	-100%
01-0549-5430	Dues/Memberships	564	2,000	1,190	1,500	(500)	-25%
01-0549-5440	Conferences/Training/Education	593	7,500	5,989	12,500	5,000	67%
Operating		\$ 32,043	\$ 64,400	\$ 33,203	\$ 76,700	\$ 12,300	19%
Subtotal - General Fund		\$ 301,929	\$ 353,600	\$ 220,537	\$ 384,700	\$ 31,100	9%
Capital Projects Fund							
35-0549-3430	Software	-	25,000	10,575	-	(25,000)	-100%
Operating		\$ -	\$ 25,000	\$ 10,575	\$ -	\$ (25,000)	-100%
Subtotal - Capital Projects Fund		\$ -	\$ 25,000	\$ 10,575	\$ -	\$ (25,000)	-100%
Total - All Funds		\$ 301,929	\$ 378,600	\$ 231,112	\$ 384,700	\$ 6,100	2%

Public Works Department: Administration Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0549-1200	Salaries	2.0 FTE salaries	206,100
01-0549-1400	Overtime	Estimated overtime expenditures	300
01-0549-1503	Education/Special Pay	Education and longevity incentive payments	2,500
01-0549-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$40/month)	500
01-0549-2100	FICA Tax	FICA contributions at 7.65% of salaries	16,100
01-0549-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class and 13.71% for staff	59,100
01-0549-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	22,900
01-0549-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	300
01-0549-2400	Workers' Compensation	Workers' compensation insurance policy	200
Personnel			\$ 308,000
01-0549-3100	Professional Services	Architectural, engineering, arborist, and surveys	5,000
01-0549-3430	Software	Asset management software application	6,700
01-0549-3465	Contractual Services	HVAC preventive maintenance (\$800), HVAC control inspections (\$2,500), janitorial services (\$9,000), and floor cleaning (\$4,000)	16,300
01-0549-3470	Construction and Demolition	As-needed collections and hauling performed outside the scope of the City's contractual franchise agreement	3,000
01-0549-4000	Travel/Pier Diem	Centralized travel reimbursements for all Public Works divisions	3,500
01-0549-4120	Postage	Routine office mailing expenditures	200
01-0549-4312	Electric	Public Works operations building electric service	8,900
01-0549-4512	Insurance: Property	Public Works Administration building property insurance policy	13,000
01-0549-4520	Insurance: Vehicles	Public Works Director's vehicle insurance policy	800
01-0549-4610	R&M: Copier	Office copier printing costs per page	500
01-0549-4660	R&M: Vehicles	Public Works Director's vehicle maintenance	500
01-0549-5110	Office Supplies	Routine office supply expenditures	2,000
01-0549-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	400
01-0549-5290	Operating Supplies	Computer supplies including one PC replacement	1,900
01-0549-5430	Dues/Memberships	Centralized dues/memberships for all Public Works divisions	1,500
01-0549-5440	Conferences/Training/Education	Centralized continuing education for all Public Works divisions	12,500
Operating			\$ 76,700
Total - General Fund			\$ 384,700

Public Works Department: Facilities Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0519-1200	Salaries	95,697	103,700	81,586	111,300	7,600	7%
01-0519-1400	Overtime	1,404	2,000	1,652	2,000	-	0%
01-0519-1503	Education/Special Pay	-	800	-	-	(800)	-100%
01-0519-1509	Cell Phone Allowance	480	500	320	500	-	0%
01-0519-2100	FICA Tax	7,030	8,200	6,019	8,800	600	7%
01-0519-2210	Florida Retirement System	13,195	14,700	11,448	15,800	1,100	7%
01-0519-2310	Group Insurance	17,227	23,700	19,888	24,600	900	4%
01-0519-2320	L/T Disability Insurance	95	200	68	200	-	0%
01-0519-2400	Workers' Compensation	570	1,800	666	2,000	200	11%
Personnel		\$ 135,698	\$ 155,600	\$ 121,647	\$ 165,200	\$ 9,600	6%
01-0519-3464	Contractual Services: City Hall	8,450	22,600	13,278	60,000	37,400	165%
01-0519-3465	Contractual Services: PW Admin	4,314	-	3,531	5,000	5,000	-
01-0519-3472	Contractual Services: Repetto Property	936	-	-	-	-	-
01-0519-3490	Contractual Services: Park View	3,221	-	-	-	-	-
01-0519-3503	Contractual Services: Rec Center	12,209	-	-	-	-	-
01-0519-3510	Contractual Services: PW Operations	5,162	-	-	-	-	-
01-0519-4000	Travel/Per Diem	7	-	-	-	-	-
01-0519-4110	Communications	4,413	-	331	-	-	-
01-0519-4310	Electric: Community Building	15,166	15,800	7,589	-	(15,800)	-100%
01-0519-4311	Electric: Various	-	51,300	23,461	40,800	(10,500)	-20%
01-0519-4312	Electric: PW Operations	9,128	-	-	-	-	-
01-0519-4316	Electric: PW Admin/EOC	23,779	26,500	15,103	26,400	(100)	0%
01-0519-4320	Water/Sewer: PW Admin/EOC/Operations	5,409	5,300	1,349	3,700	(1,600)	-30%
01-0519-4321	Water/Sewer: Community Building	3,105	2,800	1,760	-	(2,800)	-100%
01-0519-4322	Water/Sewer: Various	-	1,700	1,019	2,000	300	18%
01-0519-4337	Natural Gas	1,233	1,000	1,450	1,800	800	80%
01-0519-4440	Rental/Lease	788	2,000	-	1,000	(1,000)	-50%
01-0519-4500	Insurance: Liability	2,034	2,900	2,732	3,300	400	14%
01-0519-4512	Insurance: Property	10,684	15,500	14,604	17,600	2,100	14%
01-0519-4520	Insurance: Vehicles	515	700	660	800	100	14%
01-0519-4660	R&M: Vehicles	5,214	2,000	4,949	2,000	-	0%
01-0519-4690	R&M: Other	73,801	92,000	56,273	95,000	3,000	3%
01-0519-5240	Fuel	2,093	3,500	1,389	2,100	(1,400)	-40%
01-0519-5245	Small Tools	1,132	2,000	1,166	2,000	-	0%
01-0519-5250	Uniforms	1,295	1,800	1,069	2,400	600	33%
01-0519-5290	Operating Supplies	4,894	5,900	3,153	6,000	100	2%
01-0519-5440	Conferences/Training/Education	243	-	-	-	-	-
Operating		\$ 199,225	\$ 255,300	\$ 154,866	\$ 271,900	\$ 16,600	7%
Subtotal - General Fund		\$ 334,923	\$ 410,900	\$ 276,514	\$ 437,100	\$ 26,200	6%

Public Works Department: Facilities Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
Penny Fund							
21-0519-6300	Improvements	8,203	-	-	-	-	-
Capital		\$ 8,203	\$ -	\$ -	\$ -	\$ -	-
Subtotal - Penny Fund		\$ 8,203	\$ -	\$ -	\$ -	\$ -	-
Capital Projects Fund							
35-0519-4690	R&M: Other	16,015	-	-	-	-	-
Operating		\$ 16,015	\$ -	\$ -	\$ -	\$ -	-
35-0519-6200	Improvements	18,600	590,000	-	-	(590,000)	-100%
35-0519-6935	Vehicles	-	95,000	44,560	-	(95,000)	-100%
Capital		\$ 18,600	\$ 685,000	\$ 44,560	\$ -	\$ (685,000)	-100%
Subtotal - Capital Projects Fund		\$ 34,615	\$ 685,000	\$ 44,560	\$ -	\$ (685,000)	-100%
Total All Funds		\$ 377,741	\$ 1,095,900	\$ 321,074	\$ 437,100	\$ (658,800)	60%

Public Works Department: Facilities Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0519-1200	Salaries	2.20 FTE salaries	111,300
01-0519-1400	Overtime	Estimated overtime expenditures	2,000
01-0519-1509	Cell Phone Allowance	Staff cell phone stipends (50% allocation of 2 @ \$40/month)	500
01-0519-2100	FICA Tax	FICA contributions at 7.65% of salaries	8,800
01-0519-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	15,800
01-0519-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	24,600
01-0519-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	200
01-0519-2400	Workers' Compensation	Workers' compensation insurance policy	2,000
Personnel			\$ 165,200
01-0519-3464	Contractual Services: City Hall	City Hall maintenance including: pest control (\$700), HVAC preventive maintenance (\$5,000), HVAC control inspections (\$6,100); fire alarms and extinguishers (\$2,100) entrance mat cleaning (\$2,900); floor cleaning (\$6,000); janitorial services (\$35,000); water cooler service (\$2,200)	60,000
01-0519-3465	Contractual Services: PW Admin/EOC	Public Works administration building and Emergency Operations Center maintenance including: pest control, HVAC preventive maintenance, HVAC control inspections	5,000
01-0519-4311	Electric: Various	Centralized electric expenditures for various facilities, previously allocated to multiple divisions	40,800
01-0519-4316	Electric: PW Admin/EOC	Public Works Administration building and Emergency Operations Center building electric expenditures	26,400
01-0519-4320	Water/Sewer: PW Admin/EOC/Operations	Public Works Administration, Emergency Operations Center, and Public Works operations property water and sewer expenditures	3,700
01-0519-4322	Water/Sewer: Various	Centralized water and sewer expenditures for various properties, previously allocated to multiple divisions	2,000
01-0519-4337	Natural Gas	Backup generator natural gas expenditures, including increase for monthly testing procedures	1,800
01-0519-4440	Rental/Lease	As-needed equipment rentals	1,000
01-0519-4500	Insurance: Liability	General liability insurance policy	3,300
01-0519-4512	Insurance: Property	Allocated building property insurance policy	17,600
01-0519-4520	Insurance: Vehicles	Vehicle insurance policy	800
01-0519-4660	R&M: Vehicles	Fleet maintenance staff vehicle maintenance expenditures	2,000

Public Works Department: Facilities Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
01-0519-4690	R&M: Other	As-needed Citywide property maintenance for non-Fire Department facilities (\$75,000); City Hall interior maintenance (\$20,000)	95,000
01-0519-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	2,100
01-0519-5245	Small Tools	As-needed equipment for maintenance performed in-house	2,000
01-0519-5250	Uniforms	Facilities staff uniforms and replacements (\$600 maximum per employee to include \$125 for boots)	2,400
01-0519-5290	Operating Supplies	As-needed supplies for in-house maintenance (\$4,500); EOC computer replacement (\$1,500)	6,000
Operating			\$ 271,900
Total - General Fund			\$ 437,100

Public Works Department: Stormwater Division - Budget Summary							
Stormwater Division personnel and operating expenditures reported in General Fund prior to October 1, 2025							
Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
Stormwater Fund							
39-0538-1200	Salaries	58,407	112,400	73,876	188,000	75,600	67%
39-0538-1400	Overtime	820	500	2,691	1,000	500	100%
39-0538-1503	Education/Special Pay	1,320	1,800	-	2,700	900	50%
39-0538-1509	Cell Phone Allowance	480	700	332	1,200	500	71%
39-0538-2100	FICA Tax	4,644	8,900	5,800	14,800	5,900	66%
39-0538-2210	Florida Retirement System	8,291	15,800	10,425	26,600	10,800	68%
39-0538-2310	Group Insurance	13,307	28,100	16,824	48,500	20,400	73%
39-0538-2320	L/T Disability Insurance	-	300	-	500	200	67%
39-0538-2400	Workers' Compensation	3,520	4,500	1,665	8,300	3,800	84%
Personnel		\$ 90,789	\$ 173,000	\$ 111,612	\$ 291,600	\$ 118,600	69%
39-0538-3100	Professional Services	18,037	30,000	17,958	22,500	(7,500)	-25%
39-0538-3430	Software	-	-	-	16,000	16,000	-
39-0538-3433	Pond Maintenance	4,800	5,100	3,488	5,200	100	2%
39-0538-3476	Lake Seminole Maintenance	-	18,000	16,729	18,000	-	0%
39-0538-3490	Street Sweeping Service	22,500	50,000	22,575	50,000	-	0%
39-0538-3496	Contractual Services	3,816	20,000	-	20,000	-	0%
39-0538-3701	Allocated Costs	-	-	-	37,000	37,000	-
39-0538-4000	Travel/Per Diem	410	-	-	-	-	-
39-0538-4402	Rental/Lease	505	-	-	-	-	-
39-0538-4520	Insurance: Vehicles	515	700	660	800	100	14%
39-0538-4660	R&M: Vehicles	1,471	500	1,710	2,000	1,500	300%
39-0538-4690	R&M: Other	30,206	50,000	196	50,000	-	0%
39-0538-4800	Promotional	-	1,000	867	1,000	-	0%
39-0538-5240	Fuel	600	500	265	600	100	20%
39-0538-5250	Uniforms	365	600	224	600	-	0%
39-0538-5290	Operating Supplies	328	4,000	109	6,000	2,000	50%
39-0538-5430	Dues/Memberships	355	-	-	-	-	-
39-0538-5440	Conferences/Training/Education	1,118	-	-	-	-	-
Operating		\$ 85,026	\$ 180,400	\$ 64,781	\$ 229,700	\$ 49,300	27%
39-0538-6300	Improvements	-	-	-	816,000	816,000	-
39-0538-6400	Equipment	-	-	-	350,000	350,000	-
Capital		\$ -	\$ -	\$ -	\$ 1,166,000	\$ 1,166,000	-
Subtotal - General Fund		\$ 175,815	\$ 353,400	\$ 176,394	\$ -	\$ -	-
Subtotal - Stormwater Fund		\$ -	\$ -	\$ -	\$ 1,687,300	\$ 1,333,900	377%

Public Works Department: Stormwater Division - Budget Summary							
Stormwater Division personnel and operating expenditures reported in General Fund prior to October 1, 2025							
Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
Grants Fund							
13-0538-3100	Professional Services	9,056	110,944	29,879	-	(110,944)	-100%
Operating		\$ 9,056	\$ 110,944	\$ 29,879	\$ -	\$ (110,944)	-100%
13-0538-6400	Equipment	-	117,500	-	-	(117,500)	-100%
Capital		\$ -	\$ 117,500	\$ -	\$ -	\$ (117,500)	-100%
Subtotal - Grants Fund		\$ 9,056	\$ 228,444	\$ 29,879	\$ -	\$ (228,444)	-100%
Capital Projects Fund							
35-0538-3140	Professional Services	-	75,000	89,325	-	(75,000)	-100%
Operating		\$ -	\$ 75,000	\$ 89,325	\$ -	\$ (75,000)	-100%
35-0538-6300	Improvements	58,526	1,142,474	333,498	-	(1,142,474)	-100%
35-0538-6400	Equipment	-	117,500	-	-	(117,500)	-100%
Capital		\$ 58,526	\$ 1,259,974	\$ 333,498	\$ -	\$ (1,259,974)	-100%
Subtotal - Capital Projects Fund		\$ 58,526	\$ 1,334,974	\$ 422,823	\$ -	\$ (1,334,974)	-100%
Total - All Funds		\$ 243,397	\$ 1,916,818	\$ 629,096	\$ 1,687,300	\$ (229,518)	12%

Public Works Department: Stormwater Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0538-1200	Salaries	3.20 FTE salaries	188,000
01-0538-1400	Overtime	Estimated overtime expenditures	1,000
01-0538-1503	Education/Special Pay	Education and longevity incentive payments	2,700
01-0538-1509	Cell Phone Allowance	Staff cell phone stipends (1 @ \$40/month; 30% allocation of 1 @ \$40/month)	1,200
01-0538-2100	FICA Tax	FICA contributions at 7.65% of salaries	14,800
01-0538-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	26,600
01-0538-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	48,500
01-0538-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	500
01-0538-2400	Workers' Compensation	Workers' compensation insurance policy	8,300
Personnel			\$ 291,600
01-0538-3100	Professional Services	Ambient water quality monitoring service (\$17,000); SWFWMD inspections (\$2,500); MS4 permit fees (\$3,000)	22,500
39-0538-3430	Software	GIS license fees	16,000
01-0538-3433	Pond Maintenance	Aquatic weed and algae control at Dogleg Pond and Blossom Lake	5,200
01-0538-3476	Lake Seminole Maintenance	Lake Seminole alum stormwater treatment per interlocal agreement with Pinellas County	18,000
01-0538-3490	Street Sweeping Service	Contractual street sweeping services and disposal	50,000
01-0538-3496	Contractual Services	Storm pipe vacuuming, televising, jetting, and cleaning, to meet new NPDES permit requirement for increased inspections.	20,000
39-0538-3701	Allocated Costs	Indirect cost allocation charges	37,000
01-0538-4520	Insurance: Vehicles	Vehicle insurance policy	800
01-0538-4660	R&M: Vehicles	Vehicle maintenance expenditures	2,000
01-0538-4690	R&M: Other	Emergency stormwater system repairs	50,000
01-0538-4800	Promotional	Kid's Appreciation Day and Open House	1,000
01-0538-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	600
01-0538-5250	Uniforms	Stormwater staff uniforms and replacements	600
01-0538-5290	Operating Supplies	Pipe inspection supplies and safety products	6,000
Operating			\$ 229,700
39-0538-6300	Improvements	Stormwater rehabilitation projects per CIP	816,000
39-0538-6400	Equipment	Street sweeper (\$200,000) and jet-vac (\$150,000)	350,000
Capital			\$ 1,166,000
Total - Stormwater Fund			\$ 1,687,300

Public Works Department: Parks Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0539-1200	Salaries	227,921	268,100	158,365	312,600	44,500	17%
01-0539-1400	Overtime	585	4,000	4,115	2,500	(1,500)	-38%
01-0539-1503	Education/Special Pay	-	1,400	-	1,400	-	0%
01-0539-1509	Cell Phone Allowance	480	1,000	320	1,000	-	0%
01-0539-2100	FICA Tax	16,850	21,000	11,988	24,400	3,400	16%
01-0539-2210	Florida Retirement System	30,399	37,600	21,172	43,900	6,300	17%
01-0539-2310	Group Insurance	56,878	69,600	32,827	72,200	2,600	4%
01-0539-2320	L/T Disability Insurance	487	700	409	700	-	0%
01-0539-2400	Workers' Compensation	3,700	4,800	1,776	5,600	800	17%
Personnel		\$ 337,300	\$ 408,200	\$ 230,972	\$ 464,300	\$ 56,100	14%
01-0539-3100	Professional Services	-	500	-	500	-	0%
01-0539-3420	Lawn Service	31,200	31,200	18,200	31,200	-	0%
01-0539-3422	Pest Control	5,526	10,000	-	2,000	(8,000)	-80%
01-0539-3427	Median Maintenance	64,668	70,000	37,723	150,000	80,000	114%
01-0539-3473	Tree Maintenance	3,750	7,500	10,000	10,000	2,500	33%
01-0539-3490	Contractual Services	-	82,500	-	-	(82,500)	-100%
01-0539-4000	Travel/Per Diem	90	-	30	-	-	-
01-0539-4110	Communications	505	-	-	-	-	-
01-0539-4310	Electric	13,929	18,600	6,059	11,100	(7,500)	-40%
01-0539-4318	Stormwater Fee	-	-	-	12,900	12,900	-
01-0539-4320	Water/Sewer	22,381	30,000	6,164	20,500	(9,500)	-32%
01-0539-4490	Rentals/Leases	-	1,500	-	-	(1,500)	-100%
01-0539-4500	Insurance: Liability	2,303	3,300	3,109	3,800	500	15%
01-0539-4512	Insurance: Property	19,334	28,000	26,382	31,800	3,800	14%
01-0539-4520	Insurance: Vehicles	2,685	4,200	3,957	4,800	600	14%
01-0539-4633	R&M: Equipment	76,496	89,000	32,742	75,000	(14,000)	-16%
01-0539-4660	R&M: Vehicles	5,194	5,000	2,094	5,000	-	0%
01-0539-4690	R&M: Other	11,622	-	-	-	-	-
01-0539-4912	Licenses & Permits	-	500	253	500	-	0%
01-0539-5240	Fuel	15,989	13,400	8,461	13,300	(100)	-1%
01-0539-5245	Small Tools	-	1,000	577	1,000	-	0%
01-0539-5250	Uniforms	2,866	3,600	2,511	3,600	-	0%
01-0539-5272	Chemicals	2,046	3,000	256	2,000	(1,000)	-33%
01-0539-5273	Plants/Trees/Sod	9,536	15,000	4,087	10,000	(5,000)	-33%
01-0539-5287	Restroom Supplies	10,278	11,000	4,980	11,000	-	0%
01-0539-5290	Operating Supplies	6,460	6,000	3,606	6,000	-	0%
01-0539-5440	Conferences/Training/Education	6,179	-	-	-	-	-
Operating		\$ 313,037	\$ 434,800	\$ 171,193	\$ 406,000	\$ (28,800)	-7%
Subtotal - General Fund		\$ 650,337	\$ 843,000	\$ 402,165	\$ 870,300	\$ 27,300	3%
Grants Fund							
13-0539-3100	Professional Services	-	15,000	-	-	(15,000)	-100%

Public Works Department: Parks Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
13-0539-4633	R&M: Equipment	-	-	13,880	-	-	-
Operating		\$ -	\$ 15,000	\$ 13,880	\$ -	\$ (15,000)	-100%
Subtotal - Grants Fund		\$ -	\$ 15,000	\$ 13,880	\$ -	\$ (15,000)	-100%
Penny Fund							
21-0539-6300	Improvements	65,208	350,000	3,100	-	(350,000)	-100%
Capital		\$ 65,208	\$ 350,000	\$ 3,100	\$ -	\$ (350,000)	-100%
Subtotal - Penny Fund		\$ 65,208	\$ 350,000	\$ 3,100	\$ -	\$ (350,000)	-100%
Tree Fund							
34-0539-5273	Plants/Trees/Sod	466	50,000	3,498	50,000	-	0%
Operating		\$ 466	\$ 50,000	\$ 3,498	\$ 50,000	\$ -	0%
Subtotal - Tree Fund		\$ 466	\$ 50,000	\$ 3,498	\$ 50,000	\$ -	0%
Capital Projects Fund							
35-0539-3100	Professional Services	-	15,000	-	-	(15,000)	-100%
35-0539-4690	R&M: Other	35,312	-	-	-	-	-
Operating		\$ 35,312	\$ 15,000	\$ -	\$ -	\$ (15,000)	-100%
35-0539-6340	Improvements	-	133,000	-	75,000	(58,000)	-44%
35-0539-6400	Equipment	21,049	40,000	38,863	15,000	(25,000)	-63%
35-0539-6962	Vehicles	52,510	-	-	-	-	-
Capital		\$ 73,559	\$ 173,000	\$ 38,863	\$ 90,000	\$ (83,000)	-48%
Subtotal - Capital Projects Fund		\$ 108,871	\$ 188,000	\$ 38,863	\$ 90,000	\$ (98,000)	-52%
Total All Funds		\$ 824,882	\$ 1,446,000	\$ 461,506	\$ 1,010,300	\$ (435,700)	30%

Public Works Department: Parks Division - Line Item Detail

Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0539-1200	Salaries	6.00 FTE salaries	312,600
01-0539-1400	Overtime	Estimated overtime expenditures	2,500
01-0539-1509	Education/Special Pay	Education and longevity incentive payments	1,400
01-0539-1509	Cell Phone Allowance	Staff cell phone stipends (2 @ \$40/month)	1,000
01-0539-2100	FICA Tax	FICA contributions at 7.65% of salaries	24,400
01-0539-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	43,900
01-0539-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	72,200
01-0539-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	700
01-0539-2400	Workers' Compensation	Workers' compensation insurance policy	5,600
Personnel			\$ 464,300
01-0539-3100	Professional Services	Soil samples, horticulture consultant services	500
01-0539-3420	Lawn Service	Recreation Center athletic field maintenance	31,200
01-0539-3422	Pest Control	Turf fertilization, pest and weed control	2,000
01-0539-3427	Median Maintenance	Median landscaping services, including planned funding increase for contract renewal	150,000
01-0539-3473	Tree Maintenance	As-needed tree removal services	10,000
01-0539-4310	Electric	Park facility electric expenditures	11,100
01-0539-4318	Stormwater Fee	City of Seminole non-ad valorem assessment	12,900
01-0539-4320	Water/Sewer	Park facility water and sewer expenditures, including two reclaimed water meters	20,500
01-0539-4500	Insurance: Liability	General liability insurance policy	3,800
01-0539-4512	Insurance: Property	Centralized building property insurance policy for various facilities	31,800
01-0539-4520	Insurance: Vehicles	Vehicle insurance policy	4,800
01-0539-4633	R&M: Equipment	Electric, plumbing, irrigation and parks equipment	75,000
01-0539-4660	R&M: Vehicles	Vehicle maintenance expenditures	5,000
01-0539-4912	Licenses & Permits	BMP and pesticide certification license	500
01-0539-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	13,300
01-0539-5245	Small Tools	Parks operating tools	1,000
01-0539-5250	Uniforms	Parks staff uniforms and replacements (\$600 maximum per employee to include \$125 for boots)	3,600
01-0539-5272	Chemicals	Fertilizer, herbicide, pesticide	2,000
01-0539-5273	Plants/Trees/Sod	As-needed plant and tree replacement	10,000
01-0539-5287	Restroom Supplies	Cleaning and janitorial supplies, disposable gloves	11,000
01-0539-5290	Operating Supplies	Safety equipment, mowing equipment, batteries	6,000
Operating			\$ 406,000
Subtotal - General Fund			\$ 870,300

Public Works Department: Parks Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
Tree Fund			
34-0539-5273	Plants/Trees/Sod	Tree plantings at various City-owned properties	50,000
Operating			\$ 50,000
Subtotal - Tree Fund			\$ 50,000
Capital Projects Fund			
35-0539-6340	Improvements	Tennis Park parking lot resurfacing (\$50,000); Blossom Lake Park irrigation system rehabilitation (\$25,000)	75,000
35-0539-6400	Equipment	2017 John Deere Mower replacement	15,000
Capital			\$ 90,000
Subtotal - Capital Projects Fund			\$ 90,000
Total - All Funds			\$ 1,010,300

Public Works Department: Streets Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0541-1200	Salaries	172,970	135,000	90,807	154,000	19,000	14%
01-0541-1400	Overtime	2,162	3,500	4,470	4,000	500	14%
01-0541-1509	Cell Phone Allowance	480	400	308	400	-	0%
01-0541-2100	FICA Tax	12,958	10,700	6,970	12,100	1,400	13%
01-0541-2210	Florida Retirement System	23,272	19,100	12,725	21,800	2,700	14%
01-0541-2310	Group Insurance	37,894	36,600	22,550	38,000	1,400	4%
01-0541-2320	L/T Disability Insurance	518	400	394	400	-	0%
01-0541-2400	Workers' Compensation	3,790	5,000	1,850	6,900	1,900	38%
Personnel		\$ 254,044	\$ 210,700	\$ 140,074	\$ 237,600	\$ 26,900	13%
01-0541-3100	Professional Services	1,350	5,000	-	25,000	20,000	400%
01-0541-3481	Traffic Lights	23,625	25,000	-	25,000	-	0%
01-0541-3490	Contractual Services	19,575	20,000	15,825	20,000	-	0%
01-0541-4000	Travel/Per Diem	950	-	39	-	-	-
01-0541-4110	Communications	505	-	-	-	-	-
01-0541-4336	Electric: Street Lights	263,669	302,700	145,604	272,900	(29,800)	-10%
01-0541-4340	Electric: Traffic Lights	4,043	4,500	2,214	4,500	-	0%
01-0541-4402	Rental/Lease	3,972	5,000	4,957	7,000	2,000	40%
01-0541-4500	Insurance: Liability	2,548	3,700	3,486	4,200	500	14%
01-0541-4512	Insurance: Property	172	200	188	200	-	0%
01-0541-4520	Insurance: Vehicles	3,274	5,000	4,711	5,700	700	14%
01-0541-4660	R&M: Vehicles	5,204	6,000	8,100	6,500	500	8%
01-0541-4690	R&M: Other	541	1,000	-	2,000	1,000	100%
01-0541-4800	Promotional	23,864	30,000	3,103	15,000	(15,000)	-50%
01-0541-5240	Fuel	11,887	11,300	8,866	11,700	400	4%
01-0541-5245	Small Tools	7,002	4,000	3,536	4,000	-	0%
01-0541-5250	Uniforms	1,409	2,400	1,494	2,400	-	0%
01-0541-5254	Street Signs	1,801	5,000	1,076	2,000	(3,000)	-60%
01-0541-5290	Operating Supplies	4,994	7,000	2,383	7,000	-	0%
01-0541-5300	Road Materials	38,292	75,000	37,334	75,000	-	0%
01-0541-5430	Dues/Memberships	248	-	-	-	-	-
01-0541-5440	Conferences/Training/Education	1,310	-	-	-	-	-
Operating		\$ 420,235	\$ 512,800	\$ 242,916	\$ 490,100	\$ (22,700)	-4%
Subtotal - General Fund		\$ 674,279	\$ 723,500	\$ 382,990	\$ 727,700	\$ 4,200	1%

Public Works Department: Streets Division - Budget Summary

Account	Description/Itemization	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
Grants Fund							
13-0541-5290	Operating Supplies	5,000	5,000	5,000	5,000	-	0%
Operating		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
13-0541-6980	Improvements	55,389	-	-	-	-	-
Capital		\$ 55,389	\$ -	\$ -	\$ -	\$ -	-
Subtotal - Grants Fund		\$ 60,389	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Penny Fund							
21-0541-6300	Improvements	478,005	283,800	303,229	464,300	180,500	64%
Capital		\$ 478,005	\$ 283,800	\$ 303,229	\$ 464,300	\$ 180,500	64%
Subtotal - Penny Fund		\$ 478,005	\$ 283,800	\$ 303,229	\$ 464,300	\$ 180,500	64%
Capital Projects Fund							
35-0541-4690	R&M: Other	-	25,000	15,500	-	(25,000)	-100%
Operating		\$ -	\$ 25,000	\$ 15,500	\$ -	\$ (25,000)	-100%
35-0541-6300	Improvements	188,171	337,200	246,235	162,200	(175,000)	-52%
35-0541-6400	Equipment	-	-	-	20,000	20,000	-
35-0541-6962	Vehicles	151,224	-	-	-	-	-
Capital		\$ 339,395	\$ 337,200	\$ 246,235	\$ 182,200	\$ (155,000)	-46%
Subtotal - Capital Projects Fund		\$ 339,395	\$ 362,200	\$ 261,735	\$ 182,200	\$ (180,000)	-50%
Total - All Funds		\$ 1,552,068	\$ 1,374,500	\$ 952,954	\$ 1,379,200	\$ 4,700	0%

Public Works Department: Streets Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0541-1200	Salaries	2.80 FTE salaries	154,000
01-0541-1400	Overtime	Estimated overtime expenditures	4,000
01-0541-1509	Cell Phone Allowance	Staff cell phone stipends (70% allocation of 1 @ \$40/month)	400
01-0541-2100	FICA Tax	FICA contributions at 7.65% of salaries	12,100
01-0541-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	21,800
01-0541-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	38,000
01-0541-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	400
01-0541-2400	Workers' Compensation	Workers' compensation insurance policy	6,900
Personnel			\$ 237,600
01-0541-3100	Professional Services	Bid document preparation services provided by consultants (\$5,000); PCI update (\$20,000)	25,000
01-0541-3481	Traffic Lights	Traffic signal maintenance per interlocal agreement with Pinellas County	25,000
01-0541-3490	Contractual Services	Holiday lighting decoration services	20,000
01-0541-4336	Electric: Street Lights	Street light electric expenditures	272,900
01-0541-4340	Electric: Traffic Lights	Traffic light electric expenditures	4,500
01-0541-4402	Rental/Lease	As-needed stump grinder, chipper, and tamper equipment rentals. Effective FY26, all Public Works rentals are managed by the Streets Division.	7,000
01-0541-4500	Insurance: Liability	General liability insurance policy	4,200
01-0541-4512	Insurance: Property	Allocated property insurance policy	200
01-0541-4520	Insurance: Vehicles	Vehicle insurance policy	5,700
01-0541-4660	R&M: Vehicles	Vehicle maintenance expenditures	6,500
01-0541-4690	R&M: Other	Equipment repairs (backhoe, blowers, concrete saw)	2,000
01-0541-4800	Promotional	Holiday decoration replacements (\$5,000) and risers (\$5,000); City banners (\$3,000); American flags (\$2,000)	15,000
01-0541-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	11,700
01-0541-5245	Small Tools	Operating tools such as pressure washers, circular saws, reciprocating saws, drills, etc.	4,000
01-0541-5250	Uniforms	Streets staff uniforms and replacements	2,400
01-0541-5254	Street Signs	As-needed sign replacements and repairs	2,000
01-0541-5290	Operating Supplies	Traffic control supplies and safety gear	7,000
01-0541-5300	Road Materials	Asphalt and concrete	75,000
Operating			\$ 490,100
Subtotal - General Fund			\$ 727,700

Public Works Department: Streets Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
Grants Fund			
13-0541-5290	Operating Supplies	Public Works safety grant	5,000
Operating			\$ 5,000
Subtotal - Grants Fund			
			\$ 5,000
Penny Fund			
21-0541-6300	Improvements	Pavement Management Plan	464,300
Capital			\$ 464,300
Subtotal - Penny Fund			
			\$ 464,300
Capital Projects Fund			
35-0541-6300	Improvements	Pavement Management Plan	162,200
35-0541-6400	Equipment	Enclosed equipment trailer	20,000
Capital			\$ 182,200
Subtotal - Capital Projects Fund			
			\$ 182,200
Total - All Funds			
			\$ 1,379,200

Recreation

Responsibilities

The Recreation Department offers leisure services to the community, enhancing the quality of life. Program offerings include:

- Children's break camps and out-of-school day activities include Winter, Spring, and Summer Camp Enrichment programs, which feature organized activities for children in Kindergarten through 6th grade.
- Athletic leagues and programs include pickleball, basketball, soccer, flag football, swimming, cross country, racquetball, and volleyball.
- Classes for toddlers to adults, including Homeschool, toddler Lil program series, art classes for children and adults, cooking classes, Senior Lunch N' Learns, Senior Socials, group fitness, and more.
- Sixteen annual special events, including Music in the Park, Pow Wow Festival, Tri If You Dare, Field of Screams, and Taco Fest, among others.

Budget Summary

Division	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Athletics	\$141,000	\$172,100	\$175,100	\$3,000	2%
Aquatics	\$74,946	\$218,200	\$216,400	\$(1,800)	-1%
Special Events	\$95,080	\$112,300	\$121,100	\$8,800	8%
Recreation	\$1,517,049	\$4,118,400	\$2,192,100	\$(1,926,300)	-47%
Department	\$1,828,075	\$4,621,000	\$2,704,700	\$(1,916,300)	-41%

Budget Notes

The departmental budget decreased 41% due to the funding status of the Recreation Center Replacement project. The FY25 budget included \$2,352,000 for design services, which will remain unexpended in FY25 and be re-appropriated at a future date to FY26. A request for proposals (RFP) will be issued for architectural, design, and engineering services in FY25.

The budget continues to advance equipment replacement schedules despite the direction to proceed with the Recreation Center Replacement project. All scheduled replacements will be closely scrutinized to determine if existing equipment can be prolonged to help minimize the need for equipment replacement prior to construction. The Recreation Division includes \$19,000 for the replacement of elliptical machines as previously scheduled in the CIP.

Recreation

Strategic Plan Initiatives

Pillar	Success Strategy	Action Plan	Status
Quality of Life	Emphasize physical and mental wellness through Recreation, Parks, and Library activities and programs.	Leverage personnel and volunteers to deliver physical and mental wellness programs and messaging.	Staff successfully implemented a mental health awareness program in FY25. Funds are budgeted to continue the program in FY26.
Quality of Life	Emphasize physical and mental wellness through Recreation, Parks, and Library activities and programs.	Implement a Citywide initiative in observance of mental health awareness month.	Staff successfully implemented a mental health awareness program in FY25. Funds are budgeted to continue the program in FY26.
Infrastructure	Plan and develop a new state of the art recreational complex.	Complete recreation master plan.	City Council adopted the Recreation Master Plan and provided direction to replace the existing facility. The proposed funding method is included in the long-range financial planning section of the budget.
Community Partnerships	Encourage continual collaboration amongst community wide organizations.	Set up annual meetings with civic groups and organizations.	Staff successfully implemented a new "State of the City" event in FY25. Funds are budgeted to continue the program in FY26.

Recreation Department: Athletics Division - Budget Summary

Account	Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0572-1200	Salaries	59,885	74,800	52,633	75,000	200	0%
01-0572-1400	Overtime	57	-	-	-	-	-
01-0572-1503	Education/Special Pay	1,320	-	-	-	-	-
01-0572-1509	Cell Phone Allowance	480	-	320	500	500	-
01-0572-2100	FICA Tax	4,724	5,800	4,053	5,800	-	0%
01-0572-2210	Florida Retirement System	8,326	10,300	7,174	10,300	-	0%
01-0572-2310	Group Insurance	10,736	11,100	10,924	11,500	400	4%
01-0572-2320	L/T Disability Insurance	46	200	192	200	-	0%
01-0572-2400	Workers' Compensation	400	500	185	100	(400)	-80%
Personnel		\$ 85,974	\$ 102,700	\$ 75,481	\$ 103,400	\$ 700	1%
01-0572-3100	Professional Services	765	1,000	870	1,000	-	0%
01-0572-3485	Contractual Instructors	31,110	32,100	16,704	33,300	1,200	4%
01-0572-3490	Contractual Services	3,198	4,500	3,000	4,500	-	0%
01-0572-3495	Sports Officials	4,347	10,400	5,505	10,600	200	2%
01-0572-4000	Travel/Per Diem	636	300	-	1,000	700	233%
01-0572-4890	Promotional	-	100	25	100	-	0%
01-0572-4912	Licenses & Permits	729	1,000	729	1,000	-	0%
01-0572-5250	Uniforms	140	100	-	100	-	0%
01-0572-5275	Athletic Programs	12,310	17,300	8,908	17,900	600	3%
01-0572-5281	Sports Equipment	886	1,500	92	1,500	-	0%
01-0572-5430	Dues/Memberships	160	200	-	200	-	0%
01-0572-5440	Conferences/Training/Education	745	900	950	500	(400)	-44%
Operating		\$ 55,026	\$ 69,400	\$ 36,783	\$ 71,700	\$ 2,300	3%
Total - General Fund		\$ 141,000	\$ 172,100	\$ 112,264	\$ 175,100	\$ 3,000	2%

Recreation Department: Athletics Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0572-1200	Salaries	1.50 FTE salaries	75,000
01-0572-1509	Cell Phone Allowance	Staff cell phone stipend (1 @ \$40/month)	500
01-0572-2100	FICA Tax	FICA contributions at 7.65% of salaries	5,800
01-0572-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	10,300
01-0572-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	11,500
01-0572-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	200
01-0572-2400	Workers' Compensation	Workers' compensation insurance policy	100
Personnel			\$ 103,400
01-0572-3100	Professional Services	Level 1 background checks for coaches, assistant coaches and officials	1,000
01-0572-3485	Contractual Instructors	Group fitness/PT instructors (\$25,000); volleyball coach (\$1,400); track and field coach (\$1,400); cross country coach (\$1,400); cheerleading coach (\$600); pickleball instructor (\$3,500)	33,300
01-0572-3490	Contractual Services	Fitness center preventive maintenance: \$4,000; Fitness Center repairs: \$500	4,500
01-0572-3495	Sports Officials	Youth basketball officials (\$4,500); Youth flag football sports official (\$3,800); Intramurals/Adult Athletics (\$2,300)	10,600
01-0572-4000	Travel/Per Diem	Meals (4 days x 1 staff) for FRPA conference	1,000
01-0572-4890	Promotional	Advertisements	100
01-0572-4912	Licenses & Permits	Soccer field lighting software (\$500); outdoor court lighting software (\$500)	1,000
01-0572-5250	Uniforms	Uniform allowance (1 Program Coordinator, 1 Rec Leader)	100
01-0572-5275	Athletic Programs	Youth cross country (\$1,000); youth basketball (\$5,700); youth track & field (\$1,000); youth flag football (\$4,300); youth volleyball (\$1,100); youth swim team (\$2,100); youth cheerleading (\$900); adult athletics/intramurals (\$1,200); pickleball tournaments - 3x (\$600)	17,900
01-0572-5281	Sports Equipment	Fitness studio equipment (\$600); pickleball replacement nets, paddles, balls (\$750); basketball nets (\$150)	1,500
01-0572-5430	Dues/Memberships	Athletics staff professional association	200
01-0572-5440	Conferences/Training/Education	FRPA conference	500
Operating			\$ 71,700
Total - General Fund			
			\$ 175,100

Recreation Department: Aquatics Division - Budget Summary							
Account	Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0573-1200	Salaries	44,065	149,200	13,724	152,500	3,300	2%
01-0573-1400	Overtime	464	-	382	500	500	-
01-0573-2100	FICA Tax	3,406	11,500	956	11,700	200	2%
01-0573-2210	Florida Retirement System	75	6,700	1,313	6,500	(200)	-3%
01-0573-2310	Group Insurance	320	9,700	8,400	12,300	2,600	27%
01-0573-2320	L/T Disability Insurance	141	100	98	100	-	0%
01-0573-2400	Workers' Compensation	1,320	2,700	999	2,300	(400)	-15%
Personnel		\$ 49,791	\$ 179,900	\$ 25,872	\$ 185,900	\$ 6,000	3%
01-0573-4000	Travel/Per Diem	-	1,000	-	1,000	-	0%
01-0573-4690	R&M: Pool	10,083	7,000	2,702	8,000	1,000	14%
01-0573-4912	Licenses & Permits	775	900	775	900	-	0%
01-0573-5211	Chemicals	10,709	15,100	6,018	15,100	-	0%
01-0573-5250	Uniforms	111	100	-	100	-	0%
01-0573-5290	Operating Supplies	2,738	3,400	3,229	4,400	1,000	29%
01-0573-5430	Dues/Memberships	205	200	170	300	100	50%
01-0573-5440	Conferences/Training/Education	534	600	-	700	100	17%
Operating		\$ 25,155	\$ 28,300	\$ 12,894	\$ 30,500	\$ 2,200	8%
01-0573-6400	Equipment	-	10,000	6,361	-	(10,000)	-100%
Capital		\$ -	\$ 10,000	\$ 6,361	\$ -	\$ (10,000)	-100%
Total - General Fund		\$ 74,946	\$ 218,200	\$ 45,127	\$ 216,400	\$ (1,800)	-1%

Recreation Department: Aquatics Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0573-1200	Salaries	4.00 FTE salaries	152,500
01-0573-1400	Overtime	Estimated overtime expenditures	500
01-0573-2100	FICA Tax	FICA contributions at 7.65% of salaries	11,700
01-0573-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	6,500
01-0573-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	12,300
01-0573-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	100
01-0573-2400	Workers' Compensation	Workers' compensation insurance policy	2,300
Personnel			\$ 185,900
01-0573-4000	Travel/Per Diem	Conference hotel, meals (4 days x 1 staff)	1,000
01-0573-4690	R&M: Pool	Miscellaneous repairs (\$5,500); pool pump replacement (\$2,500)	8,000
01-0573-4912	Licenses & Permits	Health Department permits (\$600); American Red Cross licensing (\$300)	900
01-0573-5211	Chemicals	Chemicals (\$15,000); pool testing reagents (\$100)	15,100
01-0573-5250	Uniforms	Full-time staff uniforms	100
01-0573-5290	Operating Supplies	Rescue and training equipment (\$1,000); Lifeguard uniforms - suits/whistle/shirt (\$1,500); swim lesson equipment/supplies (\$700); First Aid supplies (\$200); Lifeguard Certifications (\$1,000)	4,400
01-0573-5430	Dues/Memberships	Association of Aquatic Professionals (\$100); FRPA (\$200)	300
01-0573-5440	Conferences/Training/Education	FRPA (\$500); American Red Cross certification (\$100); CPO renewal (\$100)	700
Operating			\$ 30,500
Total - General Fund			\$ 216,400

Recreation Department: Special Events Division - Budget Summary

Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (5.31.25)	FY 2026 Budget	Change (\$)	Change (%)
Special Events Fund							
33-0574-1400	Overtime	4,283	5,000	2,787	4,000	(1,000)	-20%
33-0574-2100	FICA Tax	-	400	-	-	(400)	-100%
33-0574-2210	Florida Retirement System	-	700	-	-	(700)	-100%
Personnel		\$ 4,283	\$ 6,100	\$ 2,787	\$ 4,000	\$ (2,100)	-34%
33-0574-3406	Kids' Night Out	1,755	2,100	859	2,100	-	0%
33-0574-3409	Movie Series	602	700	85	700	-	0%
33-0574-3411	Field of Screams	5,043	5,300	4,399	5,800	500	9%
33-0574-3414	Tri if U Dare	4,522	5,300	-	5,500	200	4%
33-0574-3417	Winter Fest	14,246	14,900	14,595	16,000	1,100	7%
33-0574-3425	Taco Fest	1,932	2,800	2,515	3,600	800	29%
33-0574-3428	Pow Wow	20,447	23,200	17,979	26,900	3,700	16%
33-0574-3429	Music in the Park	7,211	9,200	2,547	13,500	4,300	47%
33-0574-3435	Holiday Parade	373	2,800	564	3,400	600	21%
33-0574-3436	Food Truck Rally	1,532	2,800	2,296	3,700	900	32%
33-0574-3439	Murder Mystery	2,847	4,000	18	-	(4,000)	-100%
33-0574-4110	Communications	406	400	329	500	100	25%
33-0574-4500	Insurance	-	2,000	-	2,000	-	0%
33-0574-4909	Bank Fees	8,292	7,200	3,273	9,000	1,800	25%
33-0574-4912	Licenses & Permits	784	800	-	800	-	0%
33-0574-5202	Daddy Daughter	1,142	-	-	-	-	-
33-0574-5204	Rec Teen Board	11,616	12,000	4,835	12,000	-	0%
33-0574-5205	Breakfast with Santa	497	700	668	700	-	0%
33-0574-5212	Senior Adult Lounge	783	-	-	-	-	-
33-0574-5218	Doggy Derby	8	300	175	300	-	0%
33-0574-5222	Family Fun Night	1,502	2,200	1,068	2,200	-	0%
33-0574-5234	Craft Fair	1,462	1,500	649	2,000	500	33%
33-0574-5239	Art in the Park	775	1,800	159	2,400	600	33%
33-0574-5247	Cost of Goods Sold	3,020	4,200	1,994	4,000	(200)	-5%
Operating		\$ 90,797	\$ 106,200	\$ 59,007	\$ 117,100	\$ 10,900	10%
Total - Special Events Fund		\$ 95,080	\$ 112,300	\$ 61,794	\$ 121,100	\$ 8,800	8%

Recreation Department: Special Events Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
Special Events Fund			
33-0574-1400	Overtime	Staff overtime to run special events	4,000
33-0574-2100	FICA Tax	FICA contributions at 7.65% of salaries	-
33-0574-2210	Florida Retirement System	FRS contributions estimated at 13.71% of salaries	-
Personnel			\$ 4,000
33-0574-3406	Kids' Night Out	Contractual services and operating supplies	2,100
33-0574-3409	Movie Series	Contractual services and operating supplies	700
33-0574-3411	Field of Screams	Contractual services and operating supplies	5,800
33-0574-3414	Tri if U Date	Contractual services and operating supplies	5,500
33-0574-3417	Winter Fest	Contractual services and operating supplies	16,000
33-0574-3425	Taco Fest	Contractual services and operating supplies	3,600
33-0574-3428	Pow Wow	Fireworks (\$9,000); entertainment (\$3,500); audio (\$1,500); PCSO (\$5,000); Cadets donation (\$500); misc. supplies, booth purchases, portable restrooms, etc. (\$7,400)	26,900
33-0574-3429	Music in the Park	Contractual services and operating supplies	13,500
33-0574-3435	Holiday Parade	Contractual services and operating supplies	3,400
33-0574-3436	Food Truck Rally	Contractual services and operating supplies	3,700
33-0574-4110	Communications	Credit card processing mobile services	500
33-0574-4500	Insurance	Contractual services and operating supplies	2,000
33-0574-4909	Bank Fees	Credit card processing fees	9,000
33-0574-4912	Licenses & Permits	License to sell alcohol	800
33-0574-5204	Rec Teen Board	Contractual services and operating supplies	12,000
33-0574-5205	Breakfast with Santa	Contractual services and operating supplies	700
33-0574-5218	Doggy Derby	Contractual services and operating supplies	300
33-0574-5222	Family Fun Night	Contractual services and operating supplies	2,200
33-0574-5234	Craft Fair	Contractual services and operating supplies	2,000
33-0574-5239	Art in the Park	Contractual services and operating supplies	2,400
33-0574-5247	Cost of Goods Sold	Direct cost of alcoholic beverages, including Music in the Park (\$500); Food Truck Rally (\$900); Pow Wow (\$1,400); Taco Fest (\$1,200)	4,000
Operating			\$ 117,100
Total - Special Events Fund			\$ 121,100

Recreation Department: Recreation Division - Budget Summary							
Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (05.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0575-1200	Salaries	638,659	769,800	369,489	803,400	33,600	4%
01-0575-1400	Overtime	10,514	10,000	6,844	10,000	-	0%
01-0575-1503	Education/Special Pay	7,200	14,300	-	14,300	-	0%
01-0575-1509	Cell Phone Allowance	1,820	2,400	960	2,400	-	0%
01-0575-2100	FICA Tax	49,552	61,000	28,515	63,500	2,500	4%
01-0575-2210	Florida Retirement System	94,782	109,700	60,404	115,600	5,900	5%
01-0575-2220	401a Contributions	4,808	4,900	3,309	5,000	100	2%
01-0575-2310	Group Insurance	102,544	137,600	67,696	132,500	(5,100)	-4%
01-0575-2320	L/T Disability Insurance	964	1,400	613	1,400	-	0%
01-0575-2400	Workers' Compensation	2,372	6,700	2,478	2,200	(4,500)	-67%
Personnel		\$ 913,215	\$ 1,117,800	\$ 540,307	\$ 1,150,300	\$ 32,500	3%
01-0575-3100	Professional Services	665	500	120	500	-	0%
01-0575-3430	Software	4,358	3,800	-	4,000	200	5%
01-0575-3485	Contractual Instructors	25,416	55,000	5,664	48,000	(7,000)	-13%
01-0575-3490	Contractual Services	9,528	33,600	13,097	34,000	400	1%
01-0575-3491	Camp Trips & Events	21,343	44,800	2,209	41,000	(3,800)	-8%
01-0575-3511	Senior Trips & Programs	4,010	7,500	1,660	10,000	2,500	33%
01-0575-4000	Travel/Per Diem	1,743	4,400	429	5,800	1,400	32%
01-0575-4110	Communications	20,523	18,500	13,176	21,000	2,500	14%
01-0575-4120	Postage	83	100	118	100	-	0%
01-0575-4310	Electric: Recreation Center	184,301	214,300	95,981	202,700	(11,600)	-5%
01-0575-4318	Stormwater Fee	-	-	-	4,500	4,500	-
01-0575-4320	Water/Sewer	10,254	11,000	7,484	17,900	6,900	63%
01-0575-4460	Bus Trips: Camps	19,669	26,500	935	26,500	-	0%
01-0575-4500	Insurance: Liability	2,720	3,900	3,675	4,400	500	13%
01-0575-4512	Insurance: Property	29,748	43,100	40,609	49,000	5,900	14%
01-0575-4520	Insurance: Vehicles	823	1,600	1,508	1,800	200	13%
01-0575-4610	R&M: Copier	1,380	2,400	522	2,500	100	4%
01-0575-4660	R&M: Vehicles	2,627	2,200	3,185	3,500	1,300	59%
01-0575-4690	R&M: Equipment	1,572	1,500	1,562	3,000	1,500	100%
01-0575-4704	Printing	11,254	11,000	8,150	12,000	1,000	9%
01-0575-4890	Promotional	1,225	1,600	547	1,600	-	0%
01-0575-4909	Bank Fees	2,469	2,500	3,350	4,500	2,000	80%
01-0575-4912	Licenses & Permits	3,330	3,200	2,352	3,500	300	9%
01-0575-5110	Office Supplies	5,293	5,500	2,346	5,500	-	0%
01-0575-5210	Cleaning Supplies	7,795	13,200	8,157	13,500	300	2%
01-0575-5240	Fuel	1,538	2,400	499	1,300	(1,100)	-46%
01-0575-5250	Uniforms	967	1,000	-	1,000	-	0%
01-0575-5261	Break Camp Supplies	1,191	1,900	761	1,900	-	0%
01-0575-5266	Summer Camp Supplies	8,302	10,500	4,067	10,500	-	0%
01-0575-5281	Sports Equipment	409	1,000	87	1,000	-	0%
01-0575-5290	Operating Supplies	9,681	48,600	24,003	31,000	(17,600)	-36%
01-0575-5410	Books/Publications	-	100	-	100	-	0%
01-0575-5430	Dues/Memberships	1,100	1,300	1,070	1,500	200	15%

Recreation Department: Recreation Division - Budget Summary							
Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (05.31.25)	FY 2026 Budget	Change (\$)	Change (%)
01-0575-5440	Conferences/Training/Education	1,085	1,100	350	3,700	2,600	236%
Operating		\$ 396,402	\$ 579,600	\$ 247,674	\$ 572,800	\$ (6,800)	-1%
Subtotal - General Fund		\$ 1,309,617	\$ 1,697,400	\$ 787,982	\$ 1,723,100	\$ 25,700	2%
Capital Projects Fund							
35-0575-6300	Improvements	-	50,000	-	400,000	350,000	700%
35-0575-6400	Equipment	129,361	-	-	19,000	19,000	-
35-0575-6962	Vehicles	-	-	-	50,000	50,000	-
35-0575-6965	Equipment	-	19,000	-	-	(19,000)	-100%
Capital Outlay		\$ 129,361	\$ 69,000	\$ -	\$ 469,000	\$ 400,000	580%
Subtotal - Capital Projects Fund		\$ 129,361	\$ 69,000	\$ -	\$ 469,000	\$ 400,000	580%
Penny Fund							
21-0575-6200	Buildings	39,457	2,352,000	-	-	(2,352,000)	-100%
21-0575-6300	Improvements	38,614	-	-	-	-	-
Capital Outlay		\$ 78,071	\$ 2,352,000	\$ -	\$ -	\$ (2,352,000)	-100%
Subtotal - Penny Fund		\$ 78,071	\$ 2,352,000	\$ -	\$ -	\$ (2,352,000)	-100%
Total All Funds		\$ 1,517,049	\$ 4,118,400	\$ 787,982	\$ 2,192,100	\$ (1,926,300)	-47%

Recreation Department: Recreation Division - Line Item Detail

Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0575-1200	Salaries: Regular	14.63 salaries	803,400
01-0575-1400	Overtime	Estimated overtime expenditures	10,000
01-0575-1503	Education/Special Pay	Education and longevity incentive payments	14,300
01-0575-1509	Cell Phone Allowance	Staff cell phone stipends (5 @ \$40/month)	2,400
01-0575-2100	FICA Tax	FICA contributions at 7.65% of salaries	63,500
01-0575-2210	Florida Retirement System	FRS contributions estimated at 34.87% for Senior Management Class and 13.71% for staff	115,600
01-0575-2220	401a Contributions	Defined contribution expenditures at 10% of salaries	5,000
01-0575-2310	Group Insurance	Employee insurance policies including estimated premium increases of 4% for health insurance, 4% for dental insurance, 3% for vision insurance, and 1.5% for life insurance	132,500
01-0575-2320	L/T Disability Insurance	Long-term disability insurance including estimated 1.5% premium increase	1,400
01-0575-2400	Workers' Compensation	Workers' compensation insurance policy	2,200
Personnel			\$ 1,150,300
01-0575-3100	Professional Services	Background screenings for camp events (\$250) and instructors (\$250)	500
01-0575-3430	Software	Rec Trac annual software license	4,000
01-0575-3485	Contractual Instructors	Contractual instructors paid at 70% of gross revenue	48,000
01-0575-3490	Contractual Services	Recreation Center: fitness studio, racquetball floor resurfacing, carpet cleaning, pest control, HVAC preventive maintenance and inspections, quarterly elevator service (\$28,000); Repetto Property: pest control, HVAC preventive maintenance (\$1,000); Park View Room: HVAC preventive maintenance, HVAC control inspections, fire extinguisher inspections, and floor cleaning (\$5,000)	34,000
01-0575-3491	Camp Trips & Events	Winter Camp trips (\$900); Spring Break Camp trips (\$600); Summer K-5 trips (\$34,500); Summer Camp special events (\$4,000); miscellaneous (\$1,000)	41,000
01-0575-3511	Senior Trips & Programs	30 Day trips, 2 theater performances; offset by Charges for Service revenue	10,000
01-0575-4000	Travel/Per Diem	FRPA state conference - hotel - 4 nights, 2 rooms (\$3,100); FRPA state conference - meals - 4 days, 2 staff (\$600); Agency summit - hotel (\$600); FFEA 3 nights, 1 room, 1 staff with meals (\$1,500)	5,800
01-0575-4110	Communications	Charter and Frontier services	21,000
01-0575-4120	Postage	Routine office mailing expenditures	100
01-0575-4310	Electric	Recreation Center, Parkview Room, and Repetto electric expenditures	202,700
01-0575-4318	Stormwater Fee	City of Seminole non-ad valorem assessment	4,500

Recreation Department: Recreation Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
01-0575-4320	Water/Sewer	Recreation Center, Aquatics, Repetto, and Park View Room property water/sewer expenditures	17,900
01-0575-4460	Bus Trips: Camps	Summer Camp bus (\$25,000); Break Camp bus (\$1,500)	26,500
01-0575-4500	Insurance: Liability	General liability insurance policy	4,400
01-0575-4512	Insurance: Property	Recreation Center, Repetto, and Parkview Room property insurance policies	49,000
01-0575-4520	Insurance: Vehicles	Vehicle insurance policy	1,800
01-0575-4610	R&M: Copier	Office copier printing costs per page	2,500
01-0575-4660	R&M: Vehicles	Vehicle maintenance expenditures	3,500
01-0575-4690	R&M: Equipment	Ice machine repairs, custodial equipment repairs	3,000
01-0575-4704	Printing	PlayZone brochures (\$11,000); Summer Camp Handbook (\$700); professional prints (\$300)	12,000
01-0575-4890	Promotional	Constant Contact (\$1,200); promotion items (\$200); social media marketing (\$200)	1,600
01-0575-4909	Bank Fees	Credit card fees	4,500
01-0575-4912	Licenses & Permits	Motion picture license (\$1,000); BMI SESAC - music (\$1,000); health permits - Recreation & Park View Room (\$1,000); ASCAP (\$500)	3,500
01-0575-5110	Office Supplies	Office supplies (\$4,500); miscellaneous IT supplies (\$1,000)	5,500
01-0575-5210	Cleaning Supplies	Janitorial supplies (\$10,500); gym wipes (\$3,000)	13,500
01-0575-5240	Fuel	Vehicle fuel expenditures based on forecasted average price of \$3.10/gallon	1,300
01-0575-5250	Uniforms	As-needed replacement shirts (\$370); uniforms - 2 Program Coordinators, 2 Rec II, 1 Rec I (\$350); custodian shirts (\$140); Director & Administrative Assistant (\$140)	1,000
01-0575-5261	Break Camp Supplies	School Days Out supplies (\$1,100); Spring Break Camp supplies (\$400); Winter Break supplies (\$400)	1,900
01-0575-5266	Summer Camp Supplies	General supplies and equipment (\$4,325); camp shirts (\$2,295); special activities - \$165 per group x 11 groups (\$2,000); teen intern program (\$840); camp staff shirts (\$540); miscellaneous (\$500)	10,500
01-0575-5281	Sports Equipment	As-needed sports equipment and supplies	1,000
01-0575-5290	Operating Supplies	Senior Programming (\$1,500); Adult & Family Programming (\$1,000); Youth & Homeschool (\$1,300); Toddler Programming (\$700); E-sports (\$6,000); IT supplies (\$2,600); Party Packages (\$1,300); Agents of Discovery (\$1,200); replacement tables for Parkview Room (\$7,000); Scheduled PC Replacements (6 @ \$1,400/each)	31,000
01-0575-5410	Books/Publications	Management training materials	100
01-0575-5430	Dues/Memberships	FRPA Silver Agency membership (\$900); NRPA Agency membership (\$600)	1,500

Recreation Department: Recreation Division - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
01-0575-5440	Conferences/Training/Education	FRPA annual conference (\$800); Agency summit (\$300); Leadership Pinellas (\$2,000); FFEA Conference (\$600)	3,700
Operating			\$ 572,800
Subtotal - General Fund			\$ 1,723,100
Capital Projects Fund			
35-0575-6300	Improvements	Repetto property improvements (\$300,000); Parkview Room exterior rehabilitation and signage (\$100,000)	400,000
35-0575-6400	Equipment	Fitness Center equipment replacement	19,000
35-0575-6962	Vehicles	2016 Ford F-150 replacement (\$35,000); 2016 Kawasaki Mule replacement (\$15,000)	50,000
Capital Outlay			\$ 469,000
Subtotal - Capital Projects Fund			\$ 469,000
Total - All Funds			\$ 2,192,100

Non-Departmental

Other financing uses, such as transfers, are reported in this section.

Budget Summary

Department	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	Change (\$)	Change (%)
Non-Departmental	\$7,429,970	\$676,100	\$660,400	\$(15,700)	-2%

Budget Notes

The following transfers are budgeted, effective FY26:

- \$330,200 transfer out from the General Fund to the Capital Projects Funds to establish a working contingency for capital improvements projects.

Non-Departmental - Budget Summary							
Account	Account Description	FY 2024 Actual	FY 2025 Amended	FY 2025 YTD (05.31.25)	FY 2026 Budget	Change (\$)	Change (%)
General Fund							
01-0581-9101	Transfers Out	7,429,970	151,200	-	330,200	179,000	118%
Interfund Transfers		\$ 7,429,970	\$ 151,200	\$ -	\$ 330,200	\$ 179,000	118%
Subtotal - General Fund		7,429,970	151,200	-	330,200	179,000	118%
Capital Projects Fund							
35-0581-9900	Contingency	-	151,200	-	330,200	179,000	118%
Other		\$ -	\$ 151,200	\$ -	\$ 330,200	\$ 179,000	118%
Subtotal - Capital Projects Fund		-	151,200	-	330,200	179,000	118%
ARPA Fund							
36-0581-9100	Transfers Out	-	373,700	-	-	(373,700)	-100%
Interfund Transfers		\$ -	\$ 373,700	\$ -	\$ -	\$ (373,700)	-100%
Subtotal - ARPA Fund		-	373,700	-	-	(373,700)	-100%
Total All Funds		\$ 7,429,970	\$ 676,100	\$ -	\$ 660,400	\$ (15,700)	2%

Non-Departmental - Line Item Detail			
Account	Account Description	Line Item Description	FY 2026 Budget
General Fund			
01-0581-9101	Transfers Out	Transfer out to CIP Fund	330,200
Interfund Transfers			330,200
Subtotal - General Fund			\$ 330,200
Capital Projects Fund			
01-0512-9900	Contingency	Contingency for unanticipated capital project cost increases	330,200
Operating			330,200
Subtotal - Capital Projects Fund			\$ 330,200
Total All Funds			\$ 660,400

General Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 9,626,747	\$ 10,985,254	\$ 10,985,254	\$ 9,617,132	\$ 9,617,132	\$ 9,980,032	\$ 6,994,132	\$ 7,161,232
Revenues								
Ad Valorem Taxes	5,155,648	5,464,000	5,464,000	5,716,000	5,888,000	6,065,000	6,247,000	6,435,000
Other Taxes	4,767,511	4,387,500	4,587,500	4,715,500	4,763,000	4,811,000	4,859,000	4,908,000
Licenses & Permits	258,067	160,900	160,900	160,000	160,000	160,000	160,000	160,000
Intergovernmental	3,015,564	2,757,500	2,827,500	2,778,000	2,778,000	2,778,000	2,778,000	2,778,000
Charges for Service	10,986,666	12,346,400	12,346,400	13,979,800	14,819,000	15,560,000	16,338,000	17,155,000
Fines and Forfeitures	190,444	15,000	15,000	40,500	40,500	40,500	40,500	40,500
Miscellaneous	1,304,157	723,900	793,900	732,700	732,700	732,700	732,700	732,700
Other Financing								
Transfers In	5,349,470	-	-	-	-	-	-	-
Debt Proceeds		-	-	-	-	-	-	-
Total Funding Sources	\$ 31,027,527	\$ 25,855,200	\$ 26,195,200	\$ 28,122,500	\$ 29,181,200	\$ 30,147,200	\$ 31,155,200	\$ 32,209,200
Expenditures								
Personnel	16,104,830	18,205,800	17,841,684	19,977,700	20,776,800	21,607,900	22,472,200	23,371,100
Operating	5,994,261	7,327,750	7,181,195	7,562,400	7,789,300	8,023,000	8,263,700	8,511,600
Capital	100,582	136,400	136,400	125,000	125,000	125,000	125,000	125,000
Miscellaneous	37,500	129,300	29,300	127,200	127,200	127,200	127,200	127,200
Other Financing								
Transfers Out	7,431,847	151,200	2,374,743	330,200	-	3,250,000	-	-
Total Funding Uses	\$ 29,669,020	\$ 25,950,450	\$ 27,563,322	\$ 28,122,500	\$ 28,818,300	\$ 33,133,100	\$ 30,988,100	\$ 32,134,900
Ending Fund Balance	\$ 10,985,254	\$ 10,890,004	\$ 9,617,132	\$ 9,617,132	\$ 9,980,032	\$ 6,994,132	\$ 7,161,232	\$ 7,235,532

Sales Tax Surcharge ("Penny") Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 14,741,537	\$ 17,553,965	\$ 17,553,965	\$ 12,561,171	\$ 14,566,871	\$ 21,122,571	\$ 85,271	\$ 2,628,271
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	2,775,641	2,500,000	2,800,000	2,770,000	2,493,000	2,493,000	2,493,000	623,250
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	4,600,000	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	819,279	400,000	700,000	700,000	50,000	50,000	50,000	12,500
Other Financing								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 3,594,920	\$ 2,900,000	\$ 3,500,000	\$ 3,470,000	\$ 7,143,000	\$ 2,543,000	\$ 2,543,000	\$ 635,750
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Capital	782,492	8,492,794	8,492,794	1,464,300	587,300	23,580,300	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Financing								
Transfers Out	-	-	-	-	-	-	-	-
Total Funding Uses	\$ 782,492	\$ 8,492,794	\$ 8,492,794	\$ 1,464,300	\$ 587,300	\$ 23,580,300	\$ -	\$ -
Ending Fund Balance	\$ 17,553,965	\$ 11,961,171	\$ 12,561,171	\$ 14,566,871	\$ 21,122,571	\$ 85,271	\$ 2,628,271	\$ 3,264,021

Capital Improvements Plan (CIP) Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 6,251,396	\$ 12,043,076	\$ 12,043,076	\$ 9,066,250	\$ 9,525,050	\$ 8,144,250	\$ 3,102,550	\$ 1,168,050
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	102,015	527,600	695,800	1,585,000	181,000	645,000	696,000	91,000
Other Financing								
Transfers In	7,838,448	524,900	2,374,743	330,200	-	3,250,000	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 7,940,463	\$ 1,052,500	\$ 3,070,543	\$ 1,915,200	\$ 181,000	\$ 3,895,000	\$ 696,000	\$ 91,000
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Operating	51,327	140,000	140,000	-	-	-	-	-
Capital	2,097,456	5,756,169	5,756,169	1,126,200	1,561,800	8,936,700	2,630,500	285,000
Miscellaneous	-	151,200	151,200	330,200	-	-	-	-
Other Financing								
Transfers Out	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Total Funding Uses	\$ 2,148,783	\$ 6,047,369	\$ 6,047,369	\$ 1,456,400	\$ 1,561,800	\$ 8,936,700	\$ 2,630,500	\$ 285,000
Ending Fund Balance	\$ 12,043,076	\$ 7,048,207	\$ 9,066,250	\$ 9,525,050	\$ 8,144,250	\$ 3,102,550	\$ 1,168,050	\$ 974,050

Building Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ -	\$ 66,079	\$ 66,079	\$ 158,079	\$ 158,079	\$ 144,079	\$ 123,079	\$ 95,079
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	415,267	660,000	800,000	819,800	783,000	783,000	783,000	783,000
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Funding Sources								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 415,267	\$ 660,000	\$ 800,000	\$ 819,800	\$ 783,000	\$ 783,000	\$ 783,000	\$ 783,000
Expenditures								
Personnel	4,549	450,500	190,000	477,800	483,000	488,000	493,000	498,000
Operating	324,639	220,400	518,000	312,000	314,000	316,000	318,000	320,000
Capital	20,000	-	-	30,000	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Funding Uses								
Transfers Out	-	-	-	-	-	-	-	-
Total Funding Uses	\$ 349,188	\$ 670,900	\$ 708,000	\$ 819,800	\$ 797,000	\$ 804,000	\$ 811,000	\$ 818,000
Ending Fund Balance	\$ 66,079	\$ 55,179	\$ 158,079	\$ 158,079	\$ 144,079	\$ 123,079	\$ 95,079	\$ 60,079

Stormwater Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 38,800	\$ 131,900	\$ 347,200	\$ 129,400
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service				1,726,100	1,853,100	2,042,500	2,480,700	2,920,700
Fines and Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Financing								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ -	\$ -	\$ -	\$ 1,726,100	\$ 1,853,100	\$ 2,042,500	\$ 2,480,700	\$ 2,920,700
Expenditures								
Personnel	-	-	-	291,600	300,000	309,000	318,000	328,000
Operating	-	-	-	229,700	237,000	244,000	251,000	259,000
Capital	-	-	-	1,166,000	1,223,000	1,274,200	2,129,500	2,418,000
Miscellaneous	-	-	-	-	-	-	-	-
Other Financing								
Transfers Out	-	-	-	-	-	-	-	-
Total Funding Uses	\$ -	\$ -	\$ -	\$ 1,687,300	\$ 1,760,000	\$ 1,827,200	\$ 2,698,500	\$ 3,005,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 38,800	\$ 131,900	\$ 347,200	\$ 129,400	\$ 45,100

Grants Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 140,153	\$ 225,249	\$ 225,249	\$ 94,305	\$ 94,305	\$ 94,305	\$ 94,305	\$ 94,305
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	154,541	137,500	20,000	5,000	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Funding Sources								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 154,541	\$ 137,500	\$ 20,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Operating	14,056	130,944	130,944	5,000	-	-	-	-
Capital	55,389	117,500	20,000	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Funding Uses								
Transfers Out	-	-	-	-	-	-	-	-
Total Funding Uses	\$ 69,445	\$ 248,444	\$ 150,944	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 225,249	\$ 114,305	\$ 94,305	\$ 94,305	\$ 94,305	\$ 94,305	\$ 94,305	\$ 94,305

Multimodal Impact Fee Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 279,164	\$ 338,354	\$ 338,354	\$ 412,565	\$ 496,565	\$ 496,565	\$ 496,565	\$ 496,565
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	36,754	250,000	74,211	84,000	-	-	-	-
Charges for Service	3,063	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Miscellaneous	19,373	-	-	-	-	-	-	-
Other Funding Sources								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 59,190	\$ 250,000	\$ 74,211	\$ 84,000	\$ -	\$ -	\$ -	\$ -
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Funding Uses								
Transfers Out	-	-	-	-	-	-	-	-
Total Funding Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 338,354	\$ 588,354	\$ 412,565	\$ 496,565	\$ 496,565	\$ 496,565	\$ 496,565	\$ 496,565

Special Events Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 146,912	\$ 174,524	\$ 174,524	\$ 187,224	\$ 188,124	\$ 191,124	\$ 191,124	\$ 193,124
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service	114,724	125,000	125,000	122,000	120,000	122,500	125,000	125,000
Fines	-	-	-	-	-	-	-	-
Miscellaneous	7,966	-	-	-	-	-	-	-
Other Funding Sources								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 122,690	\$ 125,000	\$ 125,000	\$ 122,000	\$ 120,000	\$ 122,500	\$ 125,000	\$ 125,000
Expenditures								
Personnel	4,283	6,100	6,100	4,000	7,000	7,500	8,000	8,000
Operating	90,795	106,200	106,200	117,100	110,000	115,000	115,000	115,000
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other Funding Uses								
Transfers Out	-	-	-	-	-	-	-	-
Total Funding Uses	\$ 95,078	\$ 112,300	\$ 112,300	\$ 121,100	\$ 117,000	\$ 122,500	\$ 123,000	\$ 123,000
Ending Fund Balance	\$ 174,524	\$ 187,224	\$ 187,224	\$ 188,124	\$ 191,124	\$ 191,124	\$ 193,124	\$ 195,124

Tree Mitigation Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 259,126	\$ 298,061	\$ 298,061	\$ 248,061	\$ 198,061	\$ 148,061	\$ 98,061	\$ 48,061
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	39,401	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Funding Sources								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 39,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Operating	466	50,000	50,000	50,000	50,000	50,000	50,000	48,000
Capital	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Funding Uses								
Transfers Out	-	-	-	-	-	-	-	-
Total Funding Uses	\$ 466	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 48,000
Ending Fund Balance	\$ 298,061	\$ 248,061	\$ 248,061	\$ 198,061	\$ 148,061	\$ 98,061	\$ 48,061	\$ 61

Library Fund

	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 1,167,639	\$ 1,226,482	\$ 1,226,482	\$ 1,241,482	\$ 1,241,482	\$ 1,241,482	\$ 1,241,482	\$ 1,241,482
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Miscellaneous	58,843	50,000	50,000	45,000	40,000	35,000	30,000	30,000
Other Funding Sources								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 58,843	\$ 50,000	\$ 50,000	\$ 45,000	\$ 40,000	\$ 35,000	\$ 30,000	\$ 30,000
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Operating	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Capital	-	10,000	10,000	20,000	15,000	10,000	5,000	5,000
Miscellaneous	-	-	-	-	-	-	-	-
Other Funding Uses								
Transfers Out	-	-	-	-	-	-	-	-
Total Funding Uses	\$ -	\$ 35,000	\$ 35,000	\$ 45,000	\$ 40,000	\$ 35,000	\$ 30,000	\$ 30,000
Ending Fund Balance	\$ 1,226,482	\$ 1,241,482	\$ 1,241,482	\$ 1,241,482	\$ 1,241,482	\$ 1,241,482	\$ 1,241,482	\$ 1,241,482

American Rescue Plan Act (ARPA) Fund

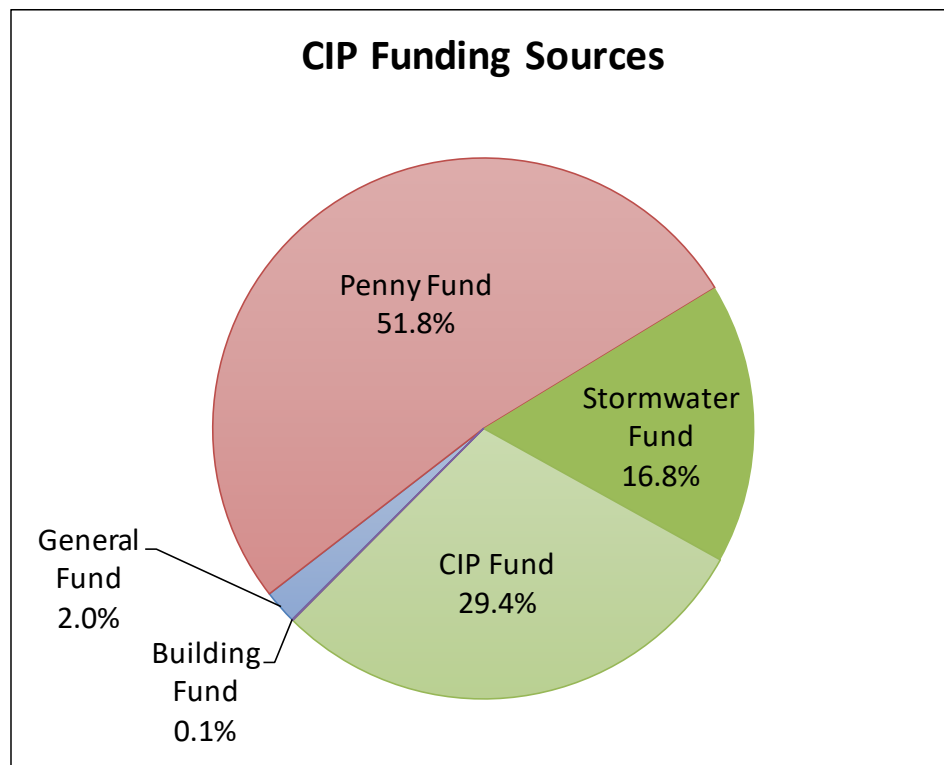
	FY 2024 Actual	FY 2025 Amended	FY 2025 Estimated	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 123,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues								
Ad Valorem Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	5,349,470	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	284,772	-	-	-	-	-	-	-
Other Financing								
Transfers In	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 5,634,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Other Financing								
Transfers Out	5,757,948	373,700	-	-	-	-	-	-
Total Funding Uses	\$ 5,757,948	\$ 373,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ (373,700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Plan (CIP)

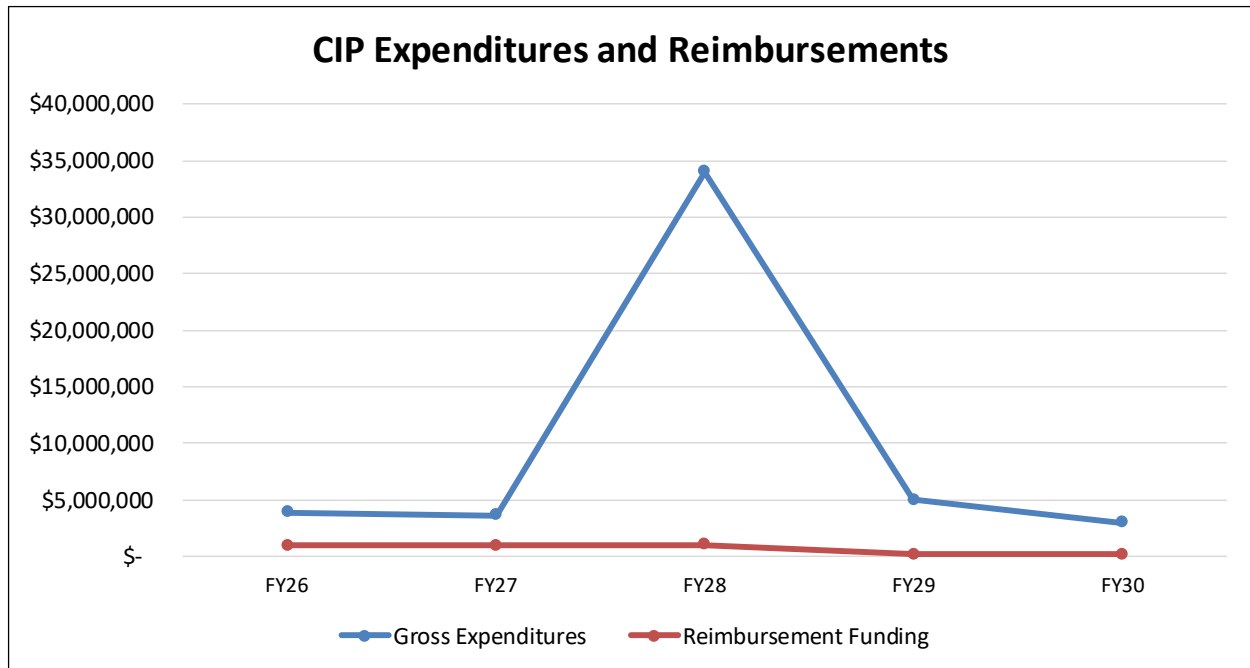
The *Code of Ordinances* requires the City Manager to annually prepare and submit a Capital Improvements budget for the ensuing year and the next four years by July 8. The process begins by the Finance Department calculating detailed revenue, expenditure, and working capital projections to evaluate available funding levels. The Capital Improvements Plan (CIP) then facilitates the prioritization of capital investments based on funding availability. Projects are developed based on replacement cycles and useful life assumptions. The CIP is discussed with City Council in draft format at an annual budget workshop in July.

The CIP includes non-recurring capital expenditures valued at \$15,000 or more, scheduled over the next five years. The first year of the five-year plan is budgeted, while the remaining years are scheduled for planning purposes. If applicable, any anticipated net operating expenditure increases associated with scheduled CIP projects are identified and included in long-range operating financial plans. Based on the City's Fire Protection Services Agreement with Pinellas County, many Fire Rescue-related projects include partially reimbursable expenditures.

Individual project worksheets are provided to identify the type of project, estimate any applicable net operating budget impacts, and indicate any anticipated funding reimbursements.



Capital Improvements Plan (CIP)



FY26 - FY30 CIP Summary						
	FY26	FY27	FY28	FY29	FY30	Total
Project:						
Recreation Center Replacement	-	-	30,000,000	-	-	30,000,000
Fleet Replacements	455,000	1,267,000	1,310,000	185,000	80,000	3,297,000
Pavement Management Plan	626,500	732,100	1,024,000	1,182,500	-	3,565,100
Stormwater Infrastructure Improvements	816,000	1,223,000	1,274,300	2,129,600	2,418,100	7,861,000
Bay Pines Fire Station	1,000,000	200,000	200,000	200,000	200,000	1,800,000
Fleet Additions	426,000	8,000	10,000	12,000	14,000	470,000
Facility Rehabilitation	100,000	-	20,000	185,000	-	305,000
HVAC Replacements	-	70,000	115,000	300,000	180,000	665,000
Parking Lot Resurfacing	50,000	-	-	-	-	50,000
Microsoft Office Upgrade	27,500	27,500	27,500	27,500	27,500	137,500
Blossom Lake Park	25,000	50,000	-	-	-	75,000
Fitness Center Equipment Replacement	19,000	15,000	23,000	10,000	-	67,000
Repetto Property Improvements	302,500	2,500	2,500	2,500	2,500	312,500
Firefighting Hose Replacement	25,000	-	25,000	-	25,000	75,000
Server Replacements	-	15,000	-	18,000	-	33,000
City Website	30,000	5,000	5,300	5,600	5,900	51,800
Athletic Field Renovation	-	-	-	750,000	-	750,000
Total	\$ 3,902,500	\$ 3,615,100	\$ 34,036,600	\$ 5,007,700	\$ 2,953,000	\$ 49,514,900
Funding Source:						
General Fund	60,000	235,000	235,300	235,600	235,900	1,001,800
Penny Fund	1,464,300	587,300	23,580,300	-	-	25,631,900
Stormwater Fund	1,222,000	1,231,000	1,284,300	2,141,600	2,432,100	8,311,000
CIP Fund	1,126,200	1,561,800	8,936,700	2,630,500	285,000	14,540,200
Building Fund	30,000	-	-	-	-	30,000
Total	\$ 3,902,500	\$ 3,615,100	\$ 34,036,600	\$ 5,007,700	\$ 2,953,000	\$ 49,514,900
Estimated Reimbursement:						
Fire Service Revenue	\$ (983,400)	\$ (923,000)	\$ (1,011,800)	\$ (142,000)	\$ (159,800)	(3,220,000)
Net Cost	\$ 2,919,100	\$ 2,692,100	\$ 33,024,800	\$ 4,865,700	\$ 2,793,200	\$ 46,294,900

Recreation Center Replacement

Department:	Recreation
Strategic Plan Success Strategy:	2.3
Life Expectancy:	50 years
Cost Estimate Source:	OPC
Cost Estimate Date:	2025

Description:

City Council adopted the Recreation Master Plan in May 2024, including plans to demolish and replace the current Recreation Center facility. The total estimated project cost is \$34,000,000, including \$2,000,000 for design, \$30,000,000 for construction and \$2,000,000 for furniture, fixtures, and equipment (FF&E). As of June 2025, it is estimated that the City can fund up to \$32,352,000 with cash.

The FY25 budget includes \$2,352,000 for architectural design and engineering services. The remaining \$30,000,000 is proposed to be scheduled in FY28, which would allow a two-year timeline for completion of the design process (from procurement through construction document completion and selection of a construction manager). Staff will apply for all eligible grant opportunities as a supplemental source of funding.

Any new potential operating costs are currently unidentified but will be evaluated pursuant to the architectural design and engineering process, with the goal of optimizing space planning for maximum efficiency.

This project is directly related to Strategic Plan Success Strategy 2.3: Plan and develop a new state of the art Recreational Complex.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Construction	-	-	28,000,000	-	-	28,000,000
Furniture, Fixtures & Equipment	-	-	2,000,000	-	-	2,000,000
Total	\$ -	\$ -	\$ 30,000,000	\$ -	\$ -	\$ 30,000,000
Funding Source:						
Penny Fund	-	-	23,500,000	-	-	23,500,000
CIP Fund	-	-	6,500,000	-	-	6,500,000
Total	\$ -	\$ -	\$ 30,000,000	\$ -	\$ -	\$ 30,000,000

Fleet Replacements

Department: Various
Strategic Plan Success Strategy: N/A
Life Expectancy: 10 - 12 years
Cost Estimate Source: Staff
Cost Estimate Date: 2025

Description:

This project includes the scheduled replacement of existing City vehicles and apparatus, including the full cost of outfitting (i.e., equipment, lighting, etc.). Each item listed will have reached the end of its useful life by the time it is replaced, with no operating budget impact. Any requested new vehicles (i.e., additions to the fleet rather than replacement of existing) are presented as separate, standalone items and not reflected on this worksheet.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Public Works:						
2015 Nissan Frontier	-	-	40,000	-	-	40,000
2011 John Deere Excavator		-	-	-	45,000	45,000
2016 Ford F-150 Pickup 4x4	-	40,000	-	-	-	40,000
2020 John Deere Mower	-	15,000	-	-	-	15,000
2017 John Deere Mower	15,000	-	-	-	-	15,000
2016 Ford F-350	-	-	70,000	-	-	70,000
2012 Ford F-750 Water Truck	-	80,000	-	-	-	80,000
2016 Ford F-350 W/Lift Gate	-	-	-	60,000		60,000
2021 Ford F-150 Supercab	-	-	-	35,000		35,000
2015 Ford F-750 Dump Truck	-	-	-	90,000		90,000
Recreation:						
2016 Ford F-150 4x4	35,000	-	-	-	-	35,000
2016 Kawasaki Mule	15,000	-	-	-	-	15,000
Community Development:						
2018 Dodge Journey	-	32,000	-	-	-	32,000
2011 Ford Ranger	30,000	-	-	-	-	30,000
2023 Ford F-150	-	-	-	-	35,000	35,000
Fire Rescue:						
2015 Nissan Frontier	90,000	-	-	-	-	90,000
2015 Nissan Frontier	90,000	-	-	-	-	90,000
2018 Rosenbauer E31	-	1,100,000	-	-	-	1,100,000
2018 Rosenbauer Sq29	-	-	1,200,000	-	-	1,200,000
Fleet Maintenance Truck	90,000	-	-	-	-	90,000
Administrative Truck	90,000	-	-	-	-	90,000
Total	\$ 455,000	\$ 1,267,000	\$ 1,310,000	\$ 185,000	\$ 80,000	\$ 3,297,000
Funding Source:						
CIP Fund	425,000	1,267,000	1,310,000	185,000	80,000	3,267,000
Building Fund	30,000	-	-	-	-	30,000
Total	\$ 455,000	\$ 1,267,000	\$ 1,310,000	\$ 185,000	\$ 80,000	\$ 3,297,000
Estimated Reimbursement:						
Fire Service Revenue	(255,600)	(781,000)	(852,000)	-	-	\$ (1,888,600)
Net Cost	\$ 199,400	\$ 486,000	\$ 458,000	\$ 185,000	\$ 80,000	\$ 1,408,400

Pavement Management Plan

Department:	<u>Public Works</u>
Strategic Plan Success Strategy:	<u>2.2</u>
Life Expectancy:	<u>20 years</u>
Cost Estimate Source:	<u>OPC</u>
Cost Estimate Date:	<u>2025</u>

Description:

City-owned roadways that are at the end of their useful life are treated through mill, grade and surfacing, or full-depth reclamation. City Council adopted a seven-year pavement management plan scheduled through FY29. Implementation of the plan increased average roadway funding by approximately \$40,000 per year versus historical costs, but strategically preserves roadways before they deteriorate to a point where more costly reconstruction is necessary. The funding schedule below will increase the citywide Pavement Condition Index from a score of 76 (current) to 86 by FY29, and provide for more cost effective life cycle management of the City's roadways. Scheduled roadway projects for FY26 include the following:

90th Street North	125th Street North	Seminole Forest Street East
98th Street North	Ashley Court	Seminole Forest Street West
104th Avenue North	Ashley Drive	Sheen Drive
104th Terrace North	Augusta Boulevard	
106th Avenue North	Burning Tree Circle	
107th Avenue North	Marla Lane	
124th Street North	Park Place Drive	

This project is directly related to Strategic Plan Success Strategy 2.2: Refine and execute the Pavement Management Plan.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Preventive Maintenance	162,200	144,800	943,700	1,182,500	-	2,433,200
Capital Improvement	464,300	587,300	80,300	-	-	1,131,900
Total	\$ 626,500	\$ 732,100	\$ 1,024,000	\$ 1,182,500	\$ -	\$ 3,565,100
Funding Source:						
CIP Fund	162,200	144,800	943,700	1,182,500	-	2,433,200
Penny Fund	464,300	587,300	80,300	-	-	1,131,900
Total	\$ 626,500	\$ 732,100	\$ 1,024,000	\$ 1,182,500	\$ -	\$ 3,565,100

Stormwater Infrastructure Improvements

Department:	<u>Public Works</u>
Strategic Plan Success Strategy:	<u>2.1</u>
Life Expectancy:	<u>20 years</u>
Cost Estimate Source:	<u>OPC</u>
Cost Estimate Date:	<u>2025</u>

Description:

This project includes scheduled improvements to the City's stormwater drainage infrastructure. The proposed schedule is based on comprehensive review with engineering consultants, including a multifaceted prioritization process and cost-benefit analysis. The proposed non-ad valorem assessment is estimated to be sufficient to fund these projects:

FY26: 72nd Terrace Underdrain	\$204,000
FY26: CIPP 48" Pipe Baywood Park Drive	\$178,500
FY26: Installation of a 24"/30" culvert pipe on Johnson Rd.	\$433,500
FY27: Baywood Park Drive	\$1,223,000
FY28: Lake Pearl	\$102,000
FY28: 82nd Avenue	\$762,500
FY28: Burning Tree Circle	\$409,800
FY29: Lake Pearl	\$1,853,600
FY29: 111th Street North	\$276,000
FY30: Lake Pearl	\$1,853,600
FY30: Burning Tree Drive	\$564,500

*Unfunded: 112th Street North, Lake Seminole Bypass Canal, Walsingham Park East, 70th Ave. Commercial Corridor**

**These projects represent multi-agency projects for which interlocal agreements may be required and are not proposed to be supported by the City's non-ad valorem assessment. The City has submitted Notice of Intent to the Pinellas County Local Mitigation Strategy workgroup for Hazard Mitigation Grant Program (HMGP) opportunities for these projects. If the projects qualify for HMGP assistance, they will be re-evaluated for funding purposes.*

This project is directly related to Strategic Plan Success Strategy 2.1: Create a Stormwater Utility.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Improvement	816,000	1,223,000	1,274,300	2,129,600	2,418,100	7,861,000
Total	\$ 816,000	\$ 1,223,000	\$ 1,274,300	\$ 2,129,600	\$ 2,418,100	\$ 7,861,000
Funding Source:						
Stormwater Fund	816,000	1,223,000	1,274,300	2,129,600	2,418,100	7,861,000
Total	\$ 816,000	\$ 1,223,000	\$ 1,274,300	\$ 2,129,600	\$ 2,418,100	\$ 7,861,000

Bay Pines Fire Station

Department:	<u>Fire Rescue</u>
Strategic Plan Success Strategy:	<u>1.4</u>
Life Expectancy:	<u>50 years</u>
Cost Estimate Source:	<u>OPC</u>
Cost Estimate Date:	<u>2025</u>

Description:

The FY 2025 budget currently includes \$5.5 million for the design and construction of the Bay Pines Fire Station. Supplemental funding of \$1 million will provide for anticipated cost escalation, furniture, fixtures, and equipment (FF&E), and contingency. The total budget of \$6.5 million is consistent with preliminary indications estimated during the construction manager selection process.

Estimated operating costs for the new station are based on existing costs for the City's four other fire stations and will be reimbursed pursuant to the Fire Protection Services Agreement with Pinellas County.

This project is consistent with Strategic Plan Success Strategy 1.4: Promote an environment of health and safety through prevention, education, and service delivery. Seminole Fire Rescue not only serves the City of Seminole but is the contracted service provider for both Fire Rescue and EMS services in the Seminole Fire District, with a service population exceeding 110,000. Calls for Fire/EMS continue to grow and thus the need to construct a fifth Fire Station, in partnership with Pinellas County.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Construction	1,000,000	-	-	-	-	1,000,000
Operating	-	200,000	200,000	200,000	200,000	800,000
Total	\$ 1,000,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,800,000
Funding Source:						
Penny Fund	1,000,000	-	-	-	-	1,000,000
General Fund	-	200,000	200,000	200,000	200,000	800,000
Total	\$ 1,000,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,800,000
Estimated Reimbursement:						
Fire Service Revenue	(710,000)	(142,000)	(142,000)	(142,000)	(142,000)	(1,278,000)
Net Cost	\$ 290,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 522,000

Fleet Additions

Department:	<u>Various</u>
Strategic Plan Success Strategy:	<u>4.4</u>
Life Expectancy:	<u>10 - 12 years</u>
Cost Estimate Source:	<u>Quotes</u>
Cost Estimate Date:	<u>2025</u>

Description:

Any requested new vehicles (i.e., additions to the fleet rather than replacement of existing) are presented as separate, standalone items and not reflected on the previous replacement schedule. New requests for FY26 include a street sweeper, trailer-mounted jet-vac, and enclosed equipment trailer. Identified operating costs include fuel, insurance, and maintenance.

The street sweeper is proposed as a long-term cost effectiveness measure. The City currently contracts for street sweeping services at an annual cost of \$50,000. Acquisition of the street sweeper, including estimated insurance, fuel, and maintenance costs, has a breakeven period of 5.7 years versus the contractual service cost. The estimated useful life of the street sweeper is 10 years.

The trailer-mounted jet-vac is also proposed as a long-term cost-effectiveness measure. By proactively and routinely cleaning stormwater drainage pipes, the City can minimize reactionary and costly repairs.

The intent of acquiring an enclosed equipment trailer is to protect equipment and hand tools from the outdoor elements. The City currently utilizes only open bed trailers, exposing equipment to any adverse weather conditions.

This project is consistent with Strategic Plan Success Strategy 4.4: Effectively use City resources for maximum community impact. It reflects the City's disciplined approach to new asset acquisition and focus on controlling operating expenses.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Public Works:						
Street sweeper	250,000	-	-	-	-	250,000
Trailer-mounted jet-vac	150,000	-	-	-	-	150,000
Enclosed equipment trailer	20,000	-	-	-	-	20,000
Operating	6,000	8,000	10,000	12,000	14,000	50,000
Total	\$ 426,000	\$ 8,000	\$ 10,000	\$ 12,000	\$ 14,000	\$ 470,000
Funding Source:						
Stormwater Fund	406,000	8,000	10,000	12,000	14,000	450,000
CIP Fund	20,000	-	-	-	-	20,000
Total	\$ 426,000	\$ 8,000	\$ 10,000	\$ 12,000	\$ 14,000	\$ 470,000

Facility Rehabilitation

Department:	<u>Public Works</u>
Strategic Plan Success Strategy:	<u>N/A</u>
Life Expectancy:	<u>10 - 15 years</u>
Cost Estimate Source:	<u>Staff</u>
Cost Estimate Date:	<u>2025</u>

Description:

This project is intended to fund proactive facility maintenance at various locations to optimize life cycle costs and reduce the need for costly, unanticipated repairs. Following is the anticipated schedule:

FY26:

Community Building (Park View Room, museum, PCSO) - exterior rehabilitation and gutter replacement (\$100,000)

FY28:

Fleet Maintenance Building - exterior rehabilitation (\$20,000)

FY29:

Emergency Operations Center/Public Works Operations Building - roof replacement (\$145,000), exterior rehabilitation (\$40,000)

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Preventive Maintenance	100,000	-	20,000	185,000	-	305,000
Total	\$ 100,000	\$ -	\$ 20,000	\$ 185,000	\$ -	\$ 305,000
Funding Source:						
CIP Fund	100,000	-	20,000	185,000	-	305,000
Total	\$ 100,000	\$ -	\$ 20,000	\$ 185,000	\$ -	\$ 305,000

HVAC Replacements

Department: Various
Strategic Plan Success Strategy: N/A
Life Expectancy: 10 years
Cost Estimate Source: Quote
Cost Estimate Date: 2025

Description:

This project will replace air conditioning units, chillers, and condensers that have reached the end of their useful life at various City facilities. Staff has developed a replacement plan for all City facilities based on a 15-year life cycle for buildings and 10-year life cycle for 24-hour use Fire Stations. The following replacements are scheduled over the next five-year planning period: PW Operations (FY27), Public Works Administration/EOC (FY28), City Hall (FY29), and Community Building (FY30).

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Equipment	-	70,000	115,000	300,000	180,000	665,000
Total	\$ -	\$ 70,000	\$ 115,000	\$ 300,000	\$ 180,000	\$ 665,000
Funding Source:						
CIP Fund	-	70,000	115,000	300,000	180,000	665,000
Total	\$ -	\$ 70,000	\$ 115,000	\$ 300,000	\$ 180,000	\$ 665,000

Parking Lot Resurfacing

Department: Public Works
Strategic Plan Success Strategy: N/A
Life Expectancy: 5 years
Cost Estimate Source: Staff
Cost Estimate Date: 2025

Description:

This project provides for the repair, seal coating, and striping of City-owned parking lots on a scheduled basis. The FY26 schedule includes resurfacing and re-striping of the Tennis Club parking lot.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Improvement	50,000	-	-	-	-	50,000
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Funding Source:						
CIP Fund	50,000	-	-	-	-	50,000
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Microsoft Office Upgrade

Department:	<u>Finance</u>
Strategic Plan Success Strategy:	<u>4.4</u>
Life Expectancy:	<u>1 year</u>
Cost Estimate Source:	<u>Staff</u>
Cost Estimate Date:	<u>2025</u>

Description:

Support for the City's current version of Microsoft Office ends in October 2025. Rather than replacing existing licenses with the then-current equivalent on a one-time basis, this project would upgrade all users to a recurring cloud-based suite of Office products. The project stands to improve operational efficiency in terms of both IT infrastructure requirements and user experience, with new features to improve file sharing capability.

This project is consistent with Strategic Plan Success Strategy 4.4: Effectively use City resources for maximum community impact. It reflects the City's intent to modernize resources for the purpose of long-term resiliency and operational efficiency. Continuing to transition applications from on-premise server hosting to cloud-based service will minimize long-term hardware replacement costs.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Operating	27,500	27,500	27,500	27,500	27,500	137,500
Total	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 137,500
Funding Source:						
General Fund	27,500	27,500	27,500	27,500	27,500	137,500
Total	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 137,500

Blossom Lake Park

Department: Public Works
Strategic Plan Success Strategy: N/A
Life Expectancy: 25 years
Cost Estimate Source: Quote
Cost Estimate Date: 2025

Description:

This project includes proposed improvements at Blossom Lake Park phased in over a two-year period: rehabilitation of the irrigation well (FY26), and rehabilitation of the bathrooms (FY27).

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Improvement	25,000	50,000	-	-	-	75,000
Total	\$ 25,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 75,000
Funding Source:						
CIP Fund	25,000	50,000	-	-	-	75,000
Total	\$ 25,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 75,000

Fitness Center Equipment Replacement

Department:	<u>Recreation</u>
Strategic Plan Success Strategy:	<u>N/A</u>
Life Expectancy:	<u>7-15 years</u>
Cost Estimate Source:	<u>Staff</u>
Cost Estimate Date:	<u>2025</u>

Description:

Recreation Center equipment is regularly scheduled for replacement as items reach the end of their useful life. The current schedule was developed prior to adoption of the Recreation Master Plan and the direction to proceed with replacement of the Recreation Center facility. Staff will therefore closely analyze all scheduled replacements to determine if existing equipment can be prolonged to help minimize the need for equipment replacement prior to construction.

FY26: Three elliptical machines

FY27: Fitness studio free weights

FY28: Four recumbent bikes and two upright bikes

FY29: Rowing machine and stair mill

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Equipment	19,000	15,000	23,000	10,000	-	67,000
Total	\$ 19,000	\$ 15,000	\$ 23,000	\$ 10,000	\$ -	\$ 67,000
Funding Source:						
CIP Fund	19,000	15,000	23,000	10,000	-	67,000
Total	\$ 19,000	\$ 15,000	\$ 23,000	\$ 10,000	\$ -	\$ 67,000

Repetto Property Improvements

Department:	<u>Recreation</u>
Strategic Plan Success Strategy:	<u>1.5</u>
Life Expectancy:	<u>25 years</u>
Cost Estimate Source:	<u>Staff</u>
Cost Estimate Date:	<u>2025</u>

Description:

This City-owned property includes a vacant home on a six-acre lot, adjacent to City Park and the Pinellas Trail. The Recreation Master Plan identified several potential uses for the site, including a formal Pinellas Trail trailhead, basketball/pickleball courts, an outdoor classroom, fitness parcourse, and a picnic area. The FY 2025 Amended Budget includes \$275,000 for the property. City Council authorized a roof replacement project in May 2025 in the amount of \$48,869. The remaining balance of \$226,131, and the proposed \$300,000 in supplemental funding for FY26, will be available for remaining improvements subject to City Council's direction. Operating costs include ongoing maintenance requirements and recurring utility expenditures.

This project is consistent with Strategic Plan Success Strategy 1.5: Emphasize physical and mental wellness through recreation, parks, and library activities and programs. This project offers an opportunity to establish a vision for a multitude of new potential recreation services or amenities.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Improvement	300,000	-	-	-	-	300,000
Operating	2,500	2,500	2,500	2,500	2,500	12,500
Total	\$ 302,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 312,500
Funding Source:						
CIP Fund	300,000	-	-	-	-	300,000
General Fund	2,500	2,500	2,500	2,500	2,500	12,500
Total	\$ 302,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 312,500

Firefighting Hose Replacement

Department:	<u>Fire Rescue</u>
Strategic Plan Success Strategy:	<u>N/A</u>
Life Expectancy:	<u>10 years</u>
Cost Estimate Source:	<u>Staff</u>
Cost Estimate Date:	<u>2025</u>

Description:

Seminole Fire Rescue has more than one mile of hose, of various size, to meet service needs. The National Fire Protection Association requires annual hose testing and replacement every ten years, or upon failure of annual testing. This project will replace aged hoses used in firefighting operations. Each firefighting apparatus carries a variety of types and sizes of hose including large diameter hose (LDH) for supply lines and hand held lines for extinguishment. This project will be partially reimbursed by Pinellas County per the Fire Protection Services Agreement.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Equipment	25,000	-	25,000	-	25,000	75,000
Total	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 75,000
Funding Source:						
CIP Fund	25,000	-	25,000	-	25,000	75,000
Total	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 75,000
Estimated Reimbursement:						
Fire Service Revenue	(17,800)	-	(17,800)	-	(17,800)	(53,400)
Net Cost	\$ 7,200	\$ -	\$ 7,200	\$ -	\$ 7,200	\$ 21,600

Server Replacements

Department: Finance
Strategic Plan Success Strategy: N/A
Life Expectancy: 8 - 11 years
Cost Estimate Source: Staff
Cost Estimate Date: 2025

Description:

The City currently has 11 servers and 3 storage area networks (SANs) to support City operations. Servers are covered under warranty for five years and the City seeks 8-11 useful years of service from each unit. When servers are replaced, they are repurposed as back-ups until they are retired. There are no additional operating costs once servers are replaced. The schedule provides for replacement of the Emergency Operations Center's server in FY27 and the City Hall SQL server in FY29.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Equipment	-	15,000	-	18,000	-	33,000
Total	\$ -	\$ 15,000	\$ -	\$ 18,000	\$ -	\$ 33,000
Funding Source:						
CIP Fund	-	15,000	-	18,000	-	33,000
Total	\$ -	\$ 15,000	\$ -	\$ 18,000	\$ -	\$ 33,000

City Website

Department: IT
Strategic Plan Success Strategy: 3.1
Life Expectancy: 5 Years
Cost Estimate Source: Quote
Cost Estimate Date: 2025

Description:

The City website was last updated in 2019 by IT staff. An upgraded website would seek to address Strategic Plan objectives, including enhanced communications. Potential solutions would allow for a more efficient content management process and more streamlined information between departmental pages and the main City homepage. An improved website service may also offer direct synchronization with the City's other software applications.

This project is directly related to Strategic Plan Success Strategy 3.1: Enhance communication citywide.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Software Service	30,000	-	-	-	-	30,000
Operating	-	5,000	5,300	5,600	5,900	21,800
Total	\$ 30,000	\$ 5,000	\$ 5,300	\$ 5,600	\$ 5,900	\$ 51,800
Funding Source:						
General Fund	30,000	5,000	5,300	5,600	5,900	51,800
Total	\$ 30,000	\$ 5,000	\$ 5,300	\$ 5,600	\$ 5,900	\$ 51,800

Athletic Field Renovation

Department:	<u>Recreation</u>
Strategic Plan Success Strategy:	<u>1.5</u>
Life Expectancy:	<u>30 years</u>
Cost Estimate Source:	<u>Staff</u>
Cost Estimate Date:	<u>2025</u>

Description:

The City's athletic fields were developed in 2000 when the site was converted from a church into the current Recreation Center complex. The field lights were upgraded and installed in 2011. Minor upgrades or repairs (i.e., French drains) have been completed on an as-needed basis to improve drainage. In 2024, a fence was installed to assist with field preservation for City-sponsored leagues and programs.

The athletic field needs to be raised with top fill and regraded for drainage. Athletic fields are intended to be slightly pitched to allow adequate water drainage; however, the City's athletic fields are not sloped. Staff recommends upgrading the athletic field lighting to LED and new technology to improve control and dimming for league play and special events.

This project is consistent with Strategic Plan Success Strategy 1.5: Emphasize physical and mental wellness through recreation, parks, and library activities and programs. This project will preserve the condition of the fields for continued programming and activities.

	FY26	FY27	FY28	FY29	FY30	Total
Cost Schedule:						
Capital Improvement	-	-	-	750,000	-	750,000
Total	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Funding Source:						
CIP Fund	-	-	-	750,000	-	750,000
Total	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000