FISCAL YEAR 2026
CITY OF GULFPORT, FL
OPERATING BUDGET
October 1, 2025 - September 30, 2026

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Executive Memo

To: Mayor and City Council

From: James E. O'Reilly, City Manager

Date: September 16, 2025

RE: City of Gulfport Fiscal Year 2025/2026 - City Manager's Proposed Budget

To the Honorable Mayor and Members of the City of Gulfport City Council:

The City Charter requires that the City Manager annually propose a budget to City Council by July 15 for consideration and adoption prior to September 30. The City Manager's Fiscal Year 2025-2026 Operating Budget must also fulfill the requirements of Florida Statute 166.241 that stipulates that the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves. The annual budget serves as the foundation for the City's future financial planning and administrative controls.

Therefore, in accordance with the City Charter and State Statute, I am pleased to present the proposed City of Gulfport's Operating Budget for Fiscal Year 2025-2026. The following information describes focused aspects of the budget for Fiscal Year 2025-2026. The City Manager's General Fund budget is proposed to be $21,784,084 in Fiscal Year 2026. The City Manager's proposed Budget for Fiscal Year 2025-2026 maintains a reserve fund or undesignated fund balance of 24%.

Foremost in the City's budget process is the application of the TRIM requirements; as required and outlined in Section 200.065, of Florida Statute(s). The City Manager recommended that City Council consider the setting of a 4.0258 tentative millage rate (TRIM notice requirement) at the July 15, 2025 City Council meeting. Although the City Manager is proposing to maintain the millage rate at 4.0258, the City is projected to generate an estimated $175,000 in additional revenue from the 3.91% increase in property values.

The role of municipal government is to provide core services in an effective and efficient manner while facilitating a positive quality of life. The annual operating budget is an important policy decision elected officials consider each year. The proposed Fiscal Year 2025-2026 budget is built upon an increase in property value of 3.91 %, State and Local Shared Revenues that continue to be impacted by previous weather events, legislative actions and very limited internal recurring revenue sources. The budget for Fiscal Year 2025-2026 maintains stability in the utilization of a payment in lieu of taxes (PILOT) from the City's Enterprise Funds as a revenue source in support of the City's General Fund.

At present, numerous service levels, models or programs to be encompassed in the proposed budget are both culturally and institutionally in place and continually retained in the proposed budget. Therefore, unless otherwise directed to be removed or changed by City Council they will remain. Moreover, City staff continues to identify and experience storm recovery efforts coupled with a community transition in the role or expectations of local government; the transition is one of moving from an ecumenical climate to a more parochial expectation.

While acknowledging that the City of Gulfport historically has a continuing or ongoing revenue gap, it is very important to recognize the trade off – in that the City of Gulfport continues to provide a very high level of personal services and programs to its residents at affordable costs for services in comparison to surrounding communities. Various internal revenue sources in effect subsidize the cost of programming and service with funds from other sources within the City. The City of Gulfport continues to utilize numerous methods, subsidies and user fees to manage the increased costs to the residents to avoid the reduction or elimination of services. The City does not have a wide range of revenue options.

Much of the sustained budget process is focused on the following fundamentals in the development of the City Manager's proposed FY 2025-2026 Budget:

- Acknowledge, stabilize, and address the present and future financial impacts resulting from Hurricane(s) Debby, Helene and Milton in the summer/fall of 2024.
- Limit varying vulnerabilities and exposure to capricious changes in financial or economic conditions, on both a local and or global level.
- Continue to maintain present, stable and resilient service delivery model - that sustain economic changes in either direction.
- Address, the transition of community service delivery models' expectations. Appropriately and adequately – fund, staff, equip and train employees to meet this intensification.
- Provide appropriate competitive compensation and benefits to all employees.

The City of Gulfport is legally required to adopt a balanced budget. Within that framework, City Council in the future may need to address policy reflective of the changing role of local government that aligns with community expectations. Going forward, there may need to be an exploration of options for implementing a combination of change in service delivery models, revenue increases and possible expenditure reductions that will allow the City to continue to provide the high level of services that the public has been accustomed to at an acceptable and fair cost. Many of the service levels or programs are both culturally and institutionally in place and continually retained in the City Manager's proposed budget.

Specific recurring factors with a subsequent impact on sustaining the City's Fiscal Year 2025 – 2026 Fund Balance(s) and City operations:

City Manager's Fiscal Year 2025 – 2026 Objectives:

- Propose to maintain the present millage rate of 4.0258.
- Address City operational, physical and transitional impacts in relation to storm related economic stimuluses.
- Public Safety.
- Utility Infrastructure (Ongoing Sanitary Sewer Upgrades and Improvements).
- City Infrastructure – (Paving/Park/Facility Improvements).
- Employee Resource(s).
- Ongoing management and implementation of storm recovery and restoration.

The City of Gulfport's annual budget is structured to support the services required to maintain a full-service city of 11,801 residents. The City of Gulfport's Fiscal Year 2025-2026 budget provides for a staff of 164 full-time and 61 part-time employees. Of that total, 64 are public safety related.

The City's employees provide services which include police, fire, community development, code enforcement, water & sewer utilities, sanitation, street maintenance, library, marina, cultural facilities, events, and parks & recreation. The majority of part-time positions are extensively used and budgeted within GEMS, Senior Center, library, marina, parks and recreation, cultural facilities. Many of the part-time positions are seasonal, providing for the expansion of staff during peak programming, facility usage and increased operational intensity (Marina) periods. Employee costs reflect 70.2% of General Fund expenditures ($15,283,452 of $21,784,084).

Fiscal Year 2025-2026 City Manager's Proposed Budget Priorities:

- Maintain present Millage rate at 4.0258.
  As required by state statute - Staff is prepared to recommend the adoption by City Council of a 4.0258 tentative millage rate (TRIM notice requirement) at the July 15, 2025 City Council meeting.

- Maintain City's Reserve Funds in a range of 16% to 25% of Fund Balance.
- Per Resolution 2019-34 - At present, the City Manager's proposed Fiscal Year 2025-2026 Budget provides for **a Reserve Fund in the amount of $5,266,253 or a 24%** Fund Balance Reserve.

- Continue a high level of fiscal stewardship in taking advantage of higher interest rates on the City's reserve fund balances.
- The proposed FY26 General Fund budget includes $507,000 of investment earnings, which is an increase over the FY25 revenue of $373,000.
- Capital Improvement Program.

1. Continue Improvements and Upgrades of Sanitary Sewer and Water (Utility) Infrastructure.
2. Roadway Resurfacing (Paving), Brick Restoration, Alley and Sidewalk Improvements.
3. Public Safety Vehicles and Equipment.
4. Facility improvements and maintenance.
5. 49th Street Roadway and Beautification project.
6. SRLF Transfer.

- Primary Storm Recovery Capital Improvement Projects.

1. Casino Reconstruction.
2. Municipal Beach Restoration
3. Marina South Basin – Rebuild.
4. Casino Dock Replacement

- Preserve City's Public Safety service delivery model(s) – Staff, fund, adequately equip and train.

1. 21 Fire Department Employees.
2. 43 Police Department Employees.

- Fund Police and Fire's respective Collective Bargaining Agreements (CBA).

1. Fire Resolution 2024-66 – City Council approved 3-year contract (CBA) with IAFF 4966 (Union representation of City of Gulfport Firefighters, Paramedics and Lieutenants).
2. Police Resolution 2023 - 55 – City Council approved 3-year contract (CBA) with the Suncoast PBA (Union representation of City of Gulfport Police Sergeants and Detective Sergeants).
3. Police Resolution 2023 - 56 – City Council approved 3-year contract (CBA) with the Suncoast PBA (Union representation of City of Gulfport Police Officers and Detectives).

- On-going Community promotion(s) and support of Special Events.
- Support City's Internal and External Information Technology Infrastructure. With increased applications and expansion of information technologies' hardware and software, it will be necessary to expand the City's Managed Services' software licenses, support and contract needs. Expanded use of security cameras in and at City facilities. Update or Replace Finance and Utilities Software.
- Maintain City's Public Utility and Sanitation services delivery model(s).
- Administration "Succession" planning and possible Departmental Reconfiguration.
- Provide appropriate compensation, benefits and salary adjustment(s) to all employees.

1. The City Manager proposes a five percent (5.0%) salary adjustment or (COLA) in Fiscal Year 2025-2026 for all non-union General Employees not included in the Collective Bargaining Agreement(s) to maintain salary equity for all employees. These employees are not covered by the respective agreements and associated step pay plans. This salary improvement continues the phased in implementation of the statutorily required (voter approved $15.00) increase in the State's minimum wage and the corresponding "Wage Compression" being triggered across City position's pay ranges. Additionally, the city must remain competitive in the area job market.
2. Per Ordinance #2022–01, the proposed five percent (5.0%) Cost of Living Adjustment (COLA) in Fiscal Year 2025 - 2026 will be applied to the City Council's salary.

3. City administration in conjunction with the respective City Employee Pension Board(s) of Trustee(s), (Police, Fire, and General) are continually addressing the actuarial support of the respective employee pension plans.
4. Pension contributions to all three (3) City sponsored funds continue to experience market volatility - Due to the historical nature of the performance of the financial markets, the Fiscal Year 2025 - 2026 budget will continue to offset the cost of legally required contributions required to maintain actuarial soundness within the plans as required.
5. Employee health insurance costs increased 1.5% across all funds.

- Insurance coverages for the City's Property, Workers' Compensation, General Liability, Automotive Liability, and Public Official Liability is budgeted at an estimated 15% increase in total.
- On an annual basis Develop, Propose, Present and Implement an on-going long-term stabilized Utility and Sanitation rate structure.
- On July 1, 2025 City Council received a presentation from the City's utility rate consultant, Stantec, to develop the next three-year water and sewer rate schedule. The previously approved three-year rate structure is set to expire, necessitating a review and recalculation for the upcoming fiscal periods. In FY 2023, staff implemented the City Council-approved Water and Sewer Consumption Rate Structure but deferred a rate increase for that year, establishing a three-year phased implementation plan. As part of this process, Stantec will present the annual Rate Sufficiency Study and Ability to Serve analysis, which will serve as the foundation for upcoming ordinance presentations to City Council for consideration and adoption. Stantec has recommended that the City adopt a 3-year plan providing for the applicable rate increases presented.
- The City's water and wastewater treatment agreements with the City of St. Petersburg stipulate that the City of Gulfport will not charge a rate any less than the prevailing water and sewer rates that the City of St. Petersburg charges its residents.
- As always, the Fiscal Year 2025-2026 approved budgets for water and sewer treatment are monitored to sustain fund balance at the close of the fiscal year. Such monitoring is necessary as staff is seeing a very conscientious effort by users to conserve; at the same time, the City of Gulfport, up until 2014, was subsidizing customers' increased costs for treatment services and water from the City of St. Petersburg and Tampa Bay Water. Weather continues to be a strong variable in utility budgeting.
- Continue Improvements and Upgrade of Sanitary Sewer (Utility) Infrastructure.
  - Continuation of Priority 2 & 3 sanitary sewer pipe repair.
  - Completion of Citywide Electronic Water Meter Wireless Network and supporting infrastructure.
  - On-going Manhole restoration project.
  - The City is in receipt of Federal and State funding in support of ongoing sanitary sewer pipe repairs.
- City Council continued support of funding of grants for the private water line and private sewer lateral rebate program. - $467,964.00 funded to date.
- Sanitation and Recycling Rate Schedule.

  Scheduled Sanitation & Recycling Scheduled Ordinance(s) to provide for increased Pinellas County disposal fees and increased people, equipment, and fuel costs incurred by the City.
- Ongoing review of market equitable costs for services for City Council's consideration.
- Building permits are a leading economic indicator for the City. Permit activity has risen over the last year.
- Primarily addressing Marina and Leisure Services programming costs.
  - Additionally, Fire and Police will see an increase in the contracted price for extra duty services.
  - Improve/replace/create Community amenities and aesthetics where financially feasible through the use of outside funding sources.

Primary and specific recurring factors with a subsequent impact on sustaining the City's Fund Balance and City operations:

- Transition of community service delivery models.
- Employee salary and benefits costs.
- City Property and Health Insurance Costs
- Volatility of Fuel and Utility cost factors.

- Public Safety employee contract costs and equipment costs.
- Reduction in revenue and economic inflation Factors.
- Public event support costs.
- Simultaneous Hurricane restoration and recovery projects/processes.

Conclusion:

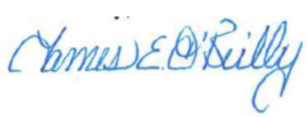
The City Manager's proposed Fiscal Year 2025-2026 budget continues to reflect a stabilized trend in the City's General Fund Budget over the last eighteen (18) budget years under the present administration. The following totals represent the respective adopted budget amounts.

- FY 2009 General Fund Budget of $11,133,075
- FY 2010 General Fund Budget of $10,554,914
- FY 2011 General Fund Budget of $ 9,982,955
- FY 2012 General Fund Budget of $10,105 361
- FY 2013 General Fund Budget of $10,506,021
- FY 2014 General Fund Budget of $11,426, 095
- FY 2015 General Fund Budget of $10,857,463
- FY 2016 General Fund Budget of $11,542,913
- FY 2017 General Fund Budget of $11,460,000
- FY 2018 General Fund Budget of $12,250,000
- FY 2019 General Fund Budget of $12,970,000
- FY 2020 General Fund Budget of $13,900,000
- FY 2021 General Fund Budget of $14,604,461
- FY 2022 General Fund Budget of $15,506,660
- FY 2023 General Fund Budget of $16,539,136
- FY 2024 General Fund Budget of $19,000,000
- FY 2025 General Fund Budget of $20,976,725
- Proposed FY 2026 General Fund Budget of $21,784,084

The City Manager has provided a proposed balanced budget that provides for implementation of the operating millage rate of 4.0258. The budget accounts for revenues from improved property values (3.91%), previous Legislative actions, and State Shared Revenues. Moreover, the balanced budget continues to provide the residents of the City of Gulfport the level of day-to-day services they have become accustomed to, both culturally and institutionally. The City Manager's proposed Fiscal Year 2025-2026 budget continues to support traditional frontline services, as they exist today.

The respective individual General Fund, Enterprise Fund, Capital Improvement Program Fund, and Special Revenue Fund analysis are provided within the budget document.

Respectfully submitted for your consideration:



James E. O'Reilly,
City Manager
September 16, 2025

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Mission Statement of the City of Gulfport

The City of Gulfport is established for the benefit of its citizens and shall provide for the health, welfare, and safety of those collective persons. Special attention shall be devoted to improving the City's appearance, maintaining public facilities and infrastructure, and ensuring citizen safety and quality of life via a fair and equitable system of citizen involvement and input. Moreover, the City shall provide a positive administration of laws and ordinances governing individual activities and requests. It is the intention of the City not to be an obstacle, but to be a vehicle for citizen's solution to problems and individual needs.

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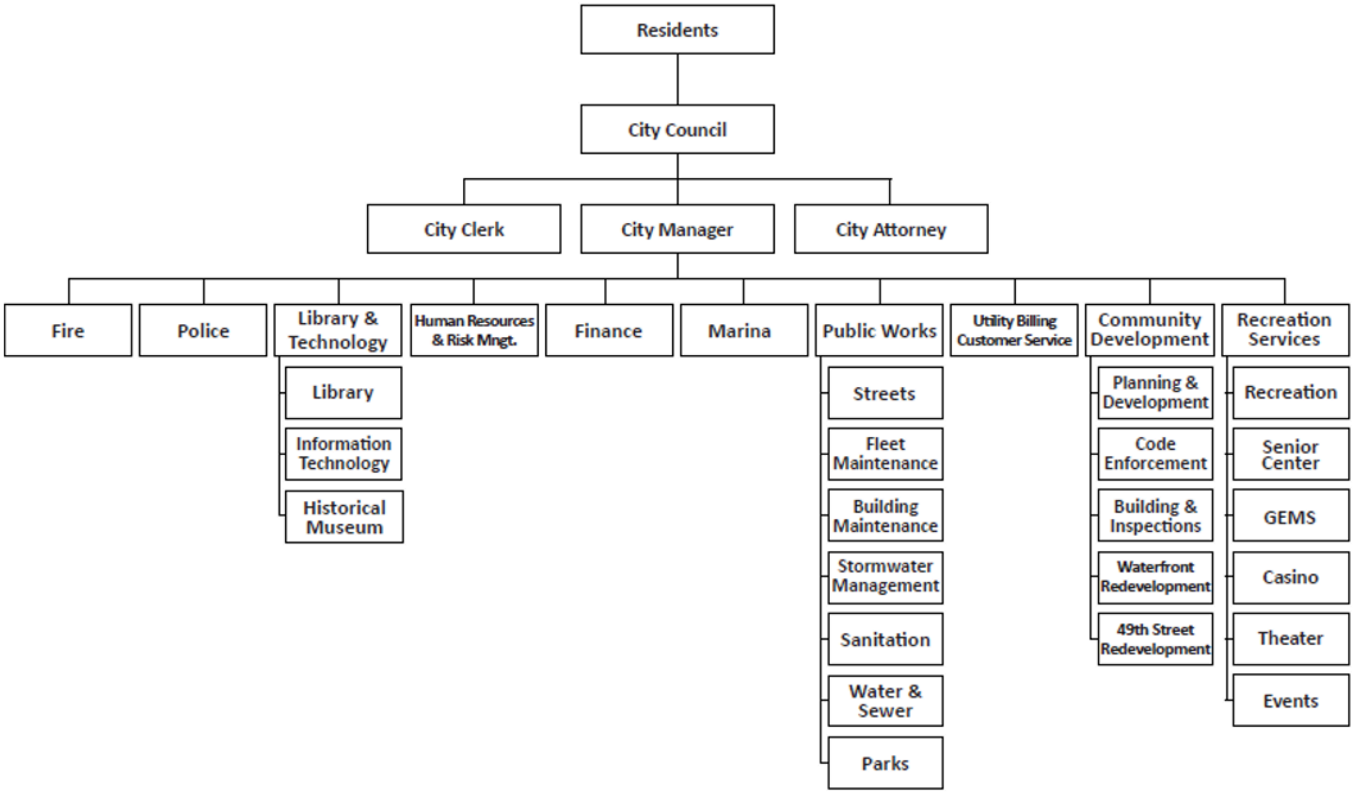
City of Gulfport - Organizational Chart



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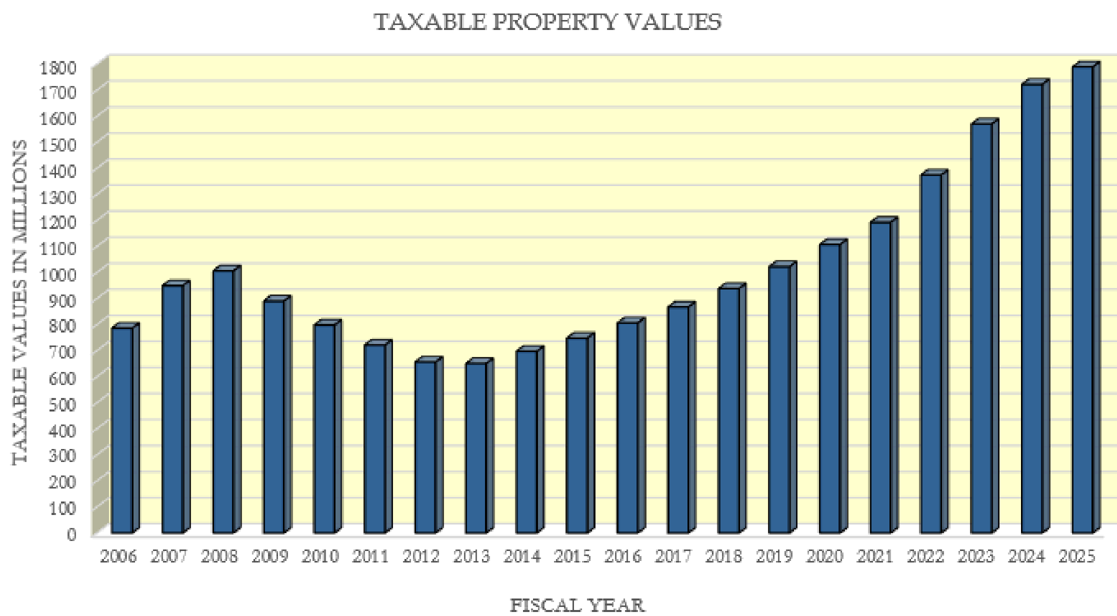
Financial Policies

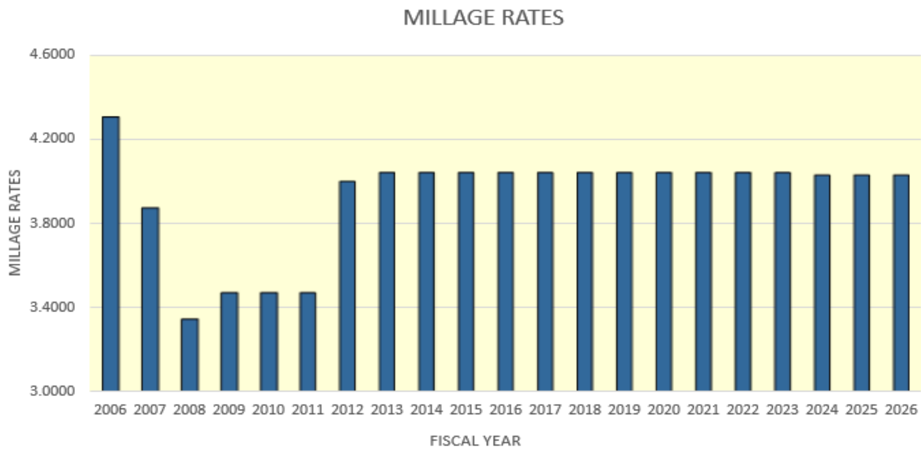
For FY 2026, the taxable value of real and personal property within the City of Gulfport increased by 3.91%. This represents a net increase in taxable value of $67,238,851. Property Tax Revenue, as required by Sec. 200.065, Florida Statutes, must be estimated at a minimum collection rate of 95% for budgeting purposes. A collection rate of 96.5% is used in Gulfport for budgeting purposes.



Taxable Values

Valuation Component	Taxable Valuation (-)	Taxable Valuation (+)
Prior Year Final Gross Taxable Values		$1,721,640,995
FY '25 Net of New Construction & Deletions	(13,886,539)	
FY '25 Net Increases in Value of Existing Property	67,238,851	
FY '25 Adjusted Taxable Value		1,774,993,307
Increase from FY '24 of Existing Property		3.10%

The millage rate of 4.0258 mills per $1000 of assessed property value was adopted by City Council for FY 2024-2025. The proposed rate of 4.0258 mills for FY 2025-2026 represents an increase 4.71% above the rolled-back rate of 3.8446 mills. Beginning in FY 2006-07 the City of Gulfport lowered the millage rate from the historic rate of 4.3 mills until 2011 when it was raised to 4.039 to offset continued decreases in assessed property valuations. The graph below highlights the adopted millage rates with this year's adopted millage rate from FY 2006 thru FY 2026.



The City of Gulfport has a population of 11,877 and is approximately 2.8 square miles in area. The City is located in Pinellas County and is bordered on the north and east by the City of St. Petersburg. To the south is Boca Ciega Bay. The western side of the City is bordered by unincorporated Pinellas County and the City of South Pasadena. The elevation of the City varies from eight feet above mean sea level (msl) to sea level. One third of the City lies within the 100-year flood zone.

The Town of Gulfport was incorporated on October 12, 1910. In 1915, the municipal corporation of the Town of Gulfport was established under the provisions of the Laws of Florida, Chapter 7166. The name change to the City of Gulfport occurred in 1951 when the population of the Town exceeded 2,500. The present charter was adopted on February 2, 1960. The City is a political subdivision of the State of Florida, operating under a Council/Manager form of government, with 4 Councilors and 1 Mayor elected in non-partisan, at-large elections. Councilors serve two-year terms, while the Mayor serves a three-year term. The City of Gulfport does not have term limits.

The City of Gulfport recognizes the need to maintain sound fiscal policies that will support the City's Financial Management Program.

General Fiscal Policy

The Annual Operating Budget of the City of Gulfport balances the public service needs of the community with the fiscal resources of the City. It is intended to achieve the goals and objectives established by the Council for the next fiscal year. Special emphasis is placed on the City's public safety, environmental health, physical appearance, and quality of life while maintaining a friendly neighborhood atmosphere.

. The City has made a commitment to fiscal responsibility, and in so doing, is required to adopt a balanced operating budget as the cornerstone of this commitment. As a result, adopted operating expenditures (personal services, contracts, commodities, supplies, capital outlay, outside agency support, and transfers) will be primarily funded with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. The City will adopt an annual General Fund budget in which expenditures, net of pay-as-you-go capital project contributions, do not exceed projected revenues and available reserves.

- The City maintained a long-standing position of having minimal outstanding debt. However, during the fiscal year ended September 30, 2015, the City began borrowing on a low interest agreement for costs involved in the major repair and replacement of water and sewer lines throughout the City's aging utility system.
- The City will not issue tax or revenue anticipation notes.
- The City will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
- The City will maintain an unreserved General Fund balance at a level not less than sixteen (16) percent of respective fiscal year General Fund expenditures.
- To the extent that unreserved General Fund balance exceeds sixteen (16) percent of the respective fiscal year General Fund expenditures at the Fiscal Year end, the City may draw upon the fund balance as approved by the City Council.

Budget Development

When developing the annual budget, City Administration is guided by the following principles:

- Maintain the overall quality of life for residents.
- Maintain the quality and variety of services provided.
- Meet current infrastructure maintenance needs before acquiring or building additional infrastructure.
- Review operating surpluses or losses in enterprise funds to identify the sufficiency of user charges and ensure that they are self-supporting.
- Utilize the most restrictive funding sources, if more than one source is available for a project. For example, Local Option Gas Tax funds should be used for an eligible project before the use of Local Option Sales Tax is considered.
- Consider not just the first-year cost of a spending decision, but the long-term financial implications.

Capital Improvement Program

- A Five-Year Capital Improvement Program will be developed annually to analyze all anticipated capital expenditures by year.
- The capital improvements program will incorporate in its projections of expenditures and funding sources any amounts relating to previous year's appropriations, which have yet to be expended.
- The first year of the Five-Year Service and Capital Plan will be used as the basis for developing the annual budget. During the budget preparation process, programs and projects for the "current" fiscal year will be reevaluated, surpluses and cost over-runs estimated, and the results thereof included in the budget for the next fiscal year.

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Fund Analysis

FY26 Revenues by Type - General Fund

Ad Valorem	**$6,966,686**	31.98%
Administrative	**$2,391,150**	10.98%
Utility Taxes	**$2,266,579**	10.40%
State Shared	**$1,531,500**	7.03%
Local Shared	**$1,270,553**	5.83%
Contributions/PILOT	**$1,150,000**	5.28%
Franchise Fees	**$1,130,000**	5.19%
Federal Grants	**$1,035,000**	4.75%
Licenses & Permits	**$1,014,750**	4.66%
Fixed Asset Sales	**$940,829**	4.32%
Charges for Services	**$843,400**	3.87%
Investment Earnings	**$392,000**	1.80%
PPLC Pinellas Public Library	**$300,000**	1.38%
Non-Operating	**$281,387**	1.29%
Rents & Royalties	**$188,000**	0.86%
Fines & Forfeitures	**$47,000**	0.22%
Contributions	**$31,600**	0.15%
State Grants	**$3,650**	0.02%

Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Budgeted
Ad Valorem	$6,887,334	$6,966,686
Franchise Fees	$1,146,907	$1,130,000
Utility Taxes	$2,270,744	$2,266,579
Licenses & Permits	$1,014,750	$1,014,750
Federal Grants	$144,000	$1,035,000
State Grants	$3,650	$3,650
State Shared	$1,784,200	$1,531,500
Local Shared	$1,098,040	$1,270,553
PPLC Pinellas Public Library	$245,867	$300,000
Charges for Services	$1,245,295	$843,400
Fines & Forfeitures	$64,075	$47,000
Investment Earnings	$380,121	$392,000
Rents & Royalties	$355,966	$188,000
Fixed Asset Sales	$76,421	$940,829

Category	FY 2025 Adopted	FY 2026 Budgeted
Contributions	$31,600	$31,600
Administrative	$2,397,715	$2,391,150
Contributions/PILOT	$1,198,000	$1,150,000
Non-Operating	$632,040	$281,387
Total Revenues	**$20,976,725**	**$21,784,084**

FY26 Expenditures by Function - General Fund

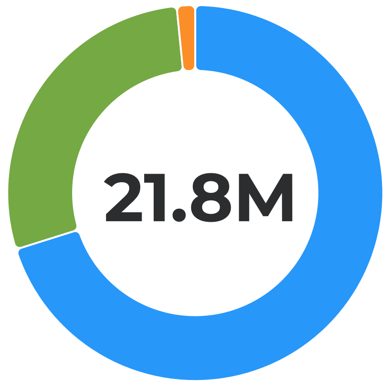
Public Safety	**$8,799,355**	40.39%
Public Works	**$3,762,274**	17.27%
Recreation	**$2,889,575**	13.26%
Legislative and Administrative	**$2,849,143**	13.08%
Community Development	**$1,816,444**	8.34%
Library and Technology	**$1,667,293**	7.65%

Expenditures by Function

Category	FY 2025 Adopted	FY 2026 Budgeted
Legislative and Administrative	$2,509,403	$2,849,143
Library and Technology	$1,476,290	$1,667,293
Community Development	$1,764,088	$1,816,444
Public Safety	$8,494,467	$8,799,355
Public Works	$3,709,653	$3,762,274
Recreation	$3,022,824	$2,889,575
Total Expenditures	**$20,976,725**	**$21,784,084**

Expenditures by Expense Category - General Fund

FY26 Expenditures by Expense Category



People Costs	**$15,283,452**	70.16%
Operating Costs	**$6,156,132**	28.26%
Capital	**$344,500**	1.58%

Expenditures by Expense Category

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$14,702,123	$15,283,452	3.95%
Operating Costs	$6,173,102	$6,156,132	-0.27%
Capital	$101,500	$344,500	239.41%
Total Expenditures	**$20,976,725**	**$21,784,084**	**3.85%**

General Fund

Description	Amount
Opening Balance 10/01/24	**7,847,640**
Intentionally Blank	
Less: FY25 Transfer to Utilities (Stormwater)	(300,000)
Less: FY25 Appropriated Surplus	(2,000,000)
***Estimated Beginning Fund Balance 10/01/25**	**5,547,640**
Funding Sources:	
Estimated Revenues	17,961,547
Transfers from Other Funds	
Marina PILOT	300,000
Sanitation PILOT	250,000
Utilities PILOT	600,000
Enterprise Funds 15% Overhead	2,391,150
Appropriated Surplus	281,387
FEMA Community Disaster Loan (CDL)	-
Total – All Funding Sources	**21,784,084**
Appropriations:	
Police	5,427,147
Fire/EMS	3,372,208
Council and Clerk	537,948
Legal	135,000
City Manager	1,075,520
HR/Risk Mgmt	333,544
Finance	767,131
Library and Technology	1,667,293
Community Development	1,816,444
Recreation Services	2,662,830
History Museum	226,745
Public Works	3,762,274
Transfers	-
Total Appropriations	**21,784,084**
Ending Fund Balance before Appropriated Surplus	5,547,640
Less: FY26 Appropriated Surplus	(281,387)
Unassigned Ending Fund Balance 9/30/26	**5,266,253**

Capital Projects Fund

Description	Amount
Opening Balance 10/01/24	**1,439,112**
Carryover Purchase Orders	
Add: FY 25 Transfer to Reserves	-
Less: FY 25 Appropriated Surplus	-
***Estimated Beginning Fund Balance 10/01/25**	**1,439,112**
Funding Sources:	
Penny for Pinellas	1,207,264
Transportation Impact Fees	50,000
Pinellas County Funding - Dept of Emergency Management	350,000
Appropriated Surplus (FY25 2 projects re-appropriation)	1,100,000
Total – All Funding Sources	**2,707,264**
Appropriations:	
(*11) Street Resurfacing (Paving) & Brick Restoration	400,000
49th Street South - Roadway Improvements & Beautification	600,000
City Facility Maintenance (Buildings)	60,000
City IT - Computer IT/Network Infrastructure Upgrade	35,000
Sidewalk Replacement Program - Phase 3	100,000
58th Street Roadway Project	500,000
Lions' Club Demolition	40,000
Coast Guard Building Demolition	40,000
Public Safety - Police - Replace Laptop Computers	65,000
Public Safety - Police Equipment & Gear	25,000
Public Safety - Fire - EMS Rescue 19 - (Vehicle Replacement)	350,000
Public Safety - Fire Equipment & Gear	25,000
Public Safety - Fire Communications Equipment	20,000
Transfer to Utilities [SRF Loan Repayment]	447,264
Transfer to Reserves	-
Total Appropriations	**2,707,264**
Ending Fund Balance before Appropriated Surplus	1,439,112
Add: FY26 Transfer to Reserves	-
Less: FY26 Appropriated Surplus	(1,100,000)
Unassigned Ending Fund Balance 9/30/26	**339,112**

Waterfront Redevelopment Fund

Description	Amount
Beginning Fund Balance 10/01/24	**1,110,679**
Carryover Purchase Orders	
Add: FY24 Transfer to Reserves	-
Less: FY25 Appropriated Surplus	(153,000)
***Estimated Beginning Fund Balance 10/01/25**	**957,679**
Funding Sources:	
Estimated Revenues	
Property Taxes - County	-
Property Taxes - City	-
Transfers from Other Funds	-
Appropriated Surplus	318,690
Total – All Funding Sources	**318,690**
Appropriations:	
Operating Expenses	78,690
WRD - City Hall Generator Relocation to Library	100,000
WRD - Mooring Field Expansion Design & Development	95,000
WRD - Senior Center Architectural Review	45,000
Total Appropriations	**318,690**
Ending Fund Balance before Appropriated Surplus	957,679
Add: FY26 Transfer to Reserves	0
Less: FY26 Appropriated Surplus	(318,690)
Unassigned Ending Fund Balance 9/30/26	**741,649**

49th Street Corridor Fund

Description	Amount
Beginning Fund Balance 10/01/25	**11,786**
Funding Sources:	
Estimated Revenues	-
Transfers from Other Funds	-
Appropriated Surplus	-
Total – All Funding Sources	**11,786**
Appropriations:	
Expenditures	-
Total Appropriations	-
Ending Fund Balance before Appropriated Surplus	11,786
Add: FY26 Transfer to Reserves	-
Less: FY26 Appropriated Surplus	-
Unassigned Ending Fund Balance 9/30/26	**11,786**

Marina Fund

Description	Amount
Beginning Fund Balance 10/01/24	309,675
Carryover Purchase Orders	-
Add: FY25 Transfer to Reserves	-
Less: FY25 Appropriated Surplus	(100,000)
***Estimated Beginning Fund Balance 10/01/25**	**209,675**
Funding Sources:	
Estimated Revenues	3,040,069
Appropriated Surplus	107,815
Transfers from Other Funds	
Capital Projects	-
Total – All Funding Sources	**3,147,884**
Appropriations:	
People	591,101
Operational	1,804,083
Capital	-
Depreciation	-
Transfers to Other Funds	
General Fund 15% Overhead	452,700
PILOT Transfer	300,000
Transfer to Reserves	-
Transfer to WRD	-
Total Appropriations	**3,147,884**
Ending Fund Balance before Appropriated Surplus	209,675
Add: FY26 Transfer to Reserves	-
Less: FY26 Appropriated Surplus	(107,815)
Unassigned Ending Fund Balance 9/30/26	**101,860**

Sanitation Fund

Description	Amount
Beginning Fund Balance 10/01/24	**306,502**
Carryover Purchase Orders	-
Add: FY25 Transfer to Reserves	-
Less: FY25 Appropriated Surplus	-
***Estimated Beginning Fund Balance 10/01/25**	306,502
Funding Sources:	
Estimated Revenues	3,397,000
Appropriated Surplus	
Loan Proceeds	
Total – All Funding Sources	**3,397,000**
Appropriations:	
People	1,281,549
Operational	1,235,664
Capital - Citywide Assets software	64,626
Depreciation	-
Principal Debt	
Transfers to Other Funds	
General Fund 15% Overhead	493,800
PILOT Transfer	250,000
Transfer to reserves	71,361
Total Appropriations	**3,397,000**
Ending Fund Balance Before Appropriated Surplus	306,502
Add: FY26 Transfer to Reserves	71,361
Less: FY26 Appropriated Surplus	-
Unassigned Ending Fund Balance 9/30/26	**377,863**

Water & Sewer Utilities Fund

Description	Amount
Beginning Fund Balance 10/01/24	**3,086,093**
Carryover Purchase Orders	-
Add: FY25 Transfer to Reserves	-
Less: FY25 Appropriated Surplus	-
***Estimated Beginning Fund Balance 10/01/25**	3,086,093
Funding Sources:	
Estimated Revenues	9,682,051
Transfer from Capital Projects [Loan Repayment]	447,264
State Revolving Loan Proceeds	-
Appropriated Surplus	961,036
Total – All Funding Sources	**11,090,351**
Appropriations:	
People	1,305,862
Operational	7,057,325
Depreciation	-
Capital Projects	235,250
Principal Debt	447,264
Transfers to Other Funds	
General Fund 15% Overhead	1,444,650
PILOT Transfer	600,000
Transfer to Reserves	-
Total Appropriations	**11,090,351**
Ending Fund Balance before Appropriated Surplus	3,086,093
Add: FY26 Transfer to Reserves	-
Less: FY26 Appropriated Surplus	(961,036)
Unassigned Ending Fund Balance 9/30/26	**2,125,057**

General Fund Revenues

Account #	Description	FY 2023 Actual Revenue	FY 2024 Actual Revenue	FY2025 Adopted Budget	FY2026 Adopted Budget	% of FY25 Budget
001-311.10	Current Property Taxes	5,117,657	5,818,176	6,887,334	6,966,686	31.98%
001-311.20	Prior Yr. Property Tax	7,875	17,491	-	-	0.00%
	TOTAL - Ad Valorem	5,125,532	5,835,667	6,887,334	6,966,686	31.98%
001-312.40	Local Option Fuel Tax	164,220	161,378	181,907	165,000	0.76%
001-313.10	Electricity	891,801	884,102	950,000	950,000	4.36%
001-313.40	Gas	10,079	11,173	15,000	15,000	0.07%
	TOTAL - Franchise Fees	901,880	895,276	965,000	965,000	4.43%
001-314.10	Electricity	1,196,825	1,196,544	1,292,375	1,290,000	5.92%
001-314.30	Utility Tax/Water	367,230	393,590	407,960	421,579	1.94%
001-314.30.01	Reclaimed Water (St. Pete)	5,410	5,832	6,000	6,000	0.03%
001-314.40	Natural Gas	14,122	18,161	20,000	20,000	0.09%
001-314.80	Propane	11,733	12,186	14,000	14,000	0.06%
001-315.20	Communication Service	517,035	465,600	530,409	515,000	2.36%
	TOTAL - Utility Taxes	2,112,355	2,091,914	2,270,744	2,266,579	10.40%
001-321.10	Occupational Licenses	41,446	40,808	55,000	55,000	0.25%
001-322.10	Building Permits	474,487	560,529	563,200	563,200	2.59%
001-322.11	Electrical Permits	42,704	49,515	66,000	66,000	0.30%
001-322.12	Gas Permits	5,984	1,949	8,250	8,250	0.04%
001-322.13	Plumbing Permits	37,758	37,219	41,800	41,800	0.19%
001-322.14	Mechanical Permits	60,305	67,186	82,500	82,500	0.38%
001-329.00	Other Permits, Fees	163,866	97,936	184,800	184,800	0.85%
001-329.10	Tree Bank Account	150	4,600	-	-	0.00%
001-329.20	Zoning Fees	7,187	6,783	13,200	13,200	0.06%
	TOTAL - Licenses & Permits	833,887	866,524	1,014,750	1,014,750	4.66%
001-331.20	Div of Emerg Mgmt - Federal	114,399	381,617	100,000	1,000,000	4.59%
001-331.21	Dept. of Justice Vest Grt	791	6,419	4,000	-	0.00%
001-331.22	Local Law Enforcement Grt (FDLE)	-	-	3,500	-	0.00%
001-331.71	Dept of Health CFDA	5,702	5,072	6,500	5,000	0.02%
001-331.72	ELC Sr CFDA 93.596	29,701	31,917	30,000	30,000	0.14%
001-331.76	Florida Humanities	17,239	1,700	-	-	0.00%
001-331.78	FDLE/CESF Grant	-	-	-	-	0.00%
	TOTAL - Federal Grants	167,832	426,724	144,000	1,035,000	4.75%
001-334.20	Div of Emerg Mgmt - State	-	20,001	-	-	0.00%
001-334.70	Early Learning Coalition	13,613	-	3,650	3,650	0.02%
	TOTAL - State Grants	13,613	20,001	3,650	3,650	0.02%
001-335.12	State Revenue Sharing	545,859	514,466	600,000	525,000	2.41%
001-335.14	Mobile Home Licenses	317	134	85	-	0.00%
001-335.15	Beverage Licenses	3,167	685	6,500	-	0.00%
001-335.18	Local Gov. Half-Cent Sales	993,430	955,111	1,171,115	1,000,000	4.59%
001-335.20	Firefighters Supp Comp	5,529	4,840	6,500	6,500	0.03%
	TOTAL - State Shared Revenue	1,548,302	1,475,237	1,784,200	1,531,500	7.03%
001-335.41	Fuel Tax Rebate	14,889	16,203	16,000	16,000	0.07%
001-337.20	Emergency Medical Service	968,740	1,063,492	1,082,040	1,254,553	5.76%
001-337.50	Pinellas Co Grant Proceeds	-	15,766	-	-	0.00%
	TOTAL - Local Shared Revenue	983,629	1,095,460	1,098,040	1,270,553	5.83%
001-338.10	PPLC Pinellas Public Library Cooperative	257,345	292,345	245,867	300,000	1.38%
001-341.20	Internal Service Charges	421,690	388,923	303,195	320,000	1.47%
001-341.90	Passports	14,525	14,140	20,000	15,000	0.07%
001-342.10	Police Services	240,390	240,193	260,000	260,000	1.19%

Account #	Description	FY 2023 Actual Revenue	FY 2024 Actual Revenue	FY2025 Adopted Budget	FY2026 Adopted Budget	% of FY25 Budget
001-342.20	Fire Inspections	-	-	5,000	-	0.00%
001-344.90	GEMS-Subscriptions	7,124	6,444	8,400	8,400	0.04%
001-344.91	GEMS-Fares	10,399	10,804	17,000	15,000	0.07%
001-346.90	Multipurpose Center	2,432	2,831	2,000	2,000	0.01%
001-346.90.01	Neighborly Senior Srv	18,908	21,707	17,000	20,000	0.09%
001-346.90.02	MPSC Non-Resident Fee	18,250	18,732	20,000	20,000	0.09%
001-347.21	Recreation Activity Fees	71,322	65,726	70,000	70,000	0.32%
001-347.21.02	Recreation Non-Resident Fee	50,421	55,474	55,000	55,000	0.25%
001-347.21.03	Skate park Stickers-Resident	-	264	-	-	0.00%
001-347.40	Special Events	900	250	1,200	-	0.00%
001-347.55	Dances	200,827	210,059	242,000	-	0.00%
001-347.60	Concessions	152,673	128,471	165,000	-	0.00%
001-347.61	Other Revenue	1,727	655	2,000	-	0.00%
001-347.91	Theater Concessions	11,467	9,580	10,500	11,000	0.05%
001-349.10	Collection Charges	13,783	12,688	15,000	15,000	0.07%
001-349.15	Collection Chrgs/Credit Card	14,128	13,478	17,000	17,000	0.08%
001-349.40	Title Search Fees	11,650	11,413	15,000	15,000	0.07%
	TOTAL - Charges for Services	1,262,616	1,211,831	1,245,295	843,400	5.25%
001-351.10	Court Fines	20,958	20,346	32,250	22,000	0.10%
001-351.20	Confiscated Property	244	228	-	-	0.00%
001-351.30	Police Education	802	946	1,283	1,000	0.00%
001-352.00	Library Fines and Fees	11,322	11,105	13,042	12,000	0.06%
001-352.01	Non-Co-op Library Cards	100	-	-	-	0.00%
001-354.09	Magistrate Code Enf	9,717	2,742	-	-	0.00%
001-354.10	Violations of Local Ordin	43,866	6,110	17,500	12,000	0.06%
	TOTAL - Fines & Forfeitures	87,009	41,477	64,075	47,000	0.22%
001-361.10	Investments	334,562	497,278	372,852	385,000	1.77%
001-361.11	State Board of Admin.	2,248	2,725	-	-	0.00%
001-361.40	Code Violations Interest	7,276	7,372	7,269	7,000	0.03%
001-361.90	Lease Rental Income Interest	5,424	5,813	-	-	0.00%
	TOTAL - Investment Earnings	349,510	513,188	380,121	392,000	1.80%
001-362.10	Rental Properties - Tower	69,003	84,652	71,716	85,000	0.39%
001-362.11	Casino Rentals	158,722	124,570	154,000	-	0.00%
001-362.15	Theater Rentals	44,200	28,521	48,194	30,000	0.14%
001-362.16	49th Street Building	5,295	4,039	10,955	5,000	0.02%
001-362.17	Rental Properties - BCYC Ciega	24,000	24,000	24,000	24,000	0.11%
001-362.18	Scout Hall Rentals	1,036	1,446	223	-	0.00%
001-362.20	Recreation Center Rentals	8,009	8,917	10,137	10,000	0.05%
001-362.30	Gulfport Yacht Club	24,000	24,000	24,000	24,000	0.11%
001-362.60	City Trolley	-	-	-	-	0.00%
001-362.70	Field Rentals	6,556	5,881	3,712	5,000	0.02%
001-362.80	Volleyball Rentals	5,025	5,090	9,029	5,000	0.02%
	TOTAL - Rents & Royalties	345,846	311,115	355,966	188,000	0.86%
001-364.41	Surplus Equipment	32,259	84,054	53,000	50,000	0.23%
001-364.42	Insurance Proceeds	17,836	27,319	17,805	885,829	4.07%
001-365.10	Scrap	10,115	1,352	5,616	5,000	0.02%
001-365.11	Marina Salvage - Employee Recog	-	-	-	-	0.00%
	TOTAL - Fixed Asset Sales	60,210	112,725	76,421	940,829	4.32%
001-366.40	Senior Center Contrib.	2,200	2,287	-	-	0.00%
001-366.45	Recreation	1,962	2,300	1,500	1,500	0.01%
001-366.46	Donations/Library	-	70	100	100	0.00%
001-366.50	Fire Dept.	-	-	-	-	0.00%

Account #	Description	FY 2023 Actual Revenue	FY 2024 Actual Revenue	FY2025 Adopted Budget	FY2026 Adopted Budget	% of FY25 Budget
001-366.51	Contributions CERT	156	-	500	500	0.00%
001-366.52	Rec/Donations/School	1,390	1,161	500	500	0.00%
001-366.65	PD Ctrbt - Operation Santa	9,153	12,649	8,500	8,500	0.04%
001-366.70	Theater	1,869	2,770	8,000	8,000	0.04%
001-366.90	Contributions-MISC	501	-	1,000	1,000	0.00%
001-366.96	Contributions-GEMS	-	-	1,000	1,000	0.00%
001-366.97	Senior Center Misc.	105	-	500	500	0.00%
001-369.31	Settlements	10,222	22,387	-	-	0.00%
001-369.90	Other Misc. Rev.	4,723	5,877	10,000	10,000	0.05%
001-369.90.02	Election Fees	795	518	-	-	0.00%
001-369.91	Police/Fire Training Reimb	3,719	-	-	-	0.00%
	TOTAL – Contributions	36,795	50,018	31,600	31,600	0.15%
001-381.40	Sanitation	429,549	461,141	488,809	493,800	2.27%
001-381.41	Water & Sewer	1,221,486	1,309,172	1,413,906	1,444,650	6.63%
001-381.46	Marina	428,682	497,334	495,000	452,700	2.08%
	TOTAL - Administrative Overhead	2,079,717	2,267,647	2,397,715	2,391,150	10.98%
001-382.10	Sanitation	-	153,714	203,000	250,000	1.15%
001-382.20	Water & Sewer	455,351	493,472	593,000	600,000	2.75%
001-382.30	Marina	428,682	331,556	402,000	300,000	1.38%
001-382.31	Marina-Construction	-	-	-	-	0.00%
	TOTAL -Contributions/PILOT	884,033	978,742	1,198,000	1,150,000	5.28%
001-389.01	Appropriated Surplus	-	-	100,000	281,387	1.29%
001-389.07	From Capital Fund	-	-	-	-	0.00%
001-389.08	From ARPA	-	-	532,040	-	0.00%
	TOTAL - Non-Operating Sources	-	-	632,040	281,387	1.29%
	General Fund Totals	**17,214,331**	**18,647,269**	**20,976,725**	**21,784,084**	**100%**

Special Revenue Fund

Account #	Description	FY 2023 Actual Revenue	FY 2024 Actual Revenue	FY 2025 Adopted Budget	FY2026 Adopted Budget	% of FY25 Budget
	Waterfront Redevelopment Fund					
120-311.10	Property Taxes County	287,586	333,562	-	-	0.00%
120-311.11	Property Taxes City	240,190	275,347	-	-	0.00%
120-331.20	Div. Emerg Mngt – Federal	-	-	-	-	0.00%
120-334.20	Div. Emerg Mngt – State	-	-	-	-	0.00%
120-369.90	Other Misc. Rev.	3,929	7,662	-	-	0.00%
120-381.10	From General Fund	-	-	-	-	0.00%
120-381.20	From Senior Center Trust Fund	-	300,000	-	-	0.00%
120-381.40	From Sanitation	-	-	-	-	0.00%
120-381.46	From Marina	-	-	-	-	0.00%
120-389.01	Appropriated Surplus	-	-	920,732	318,690	10.53%
120-389.02	Transportation Impact	-	-	-	-	0.00%
	TOTAL - Waterfront Redevelopment	531,705	916,570	920,732	318,690	10.53%
	49th Street Redevelopment Fund					
130-331.56	Community Devel Blk Grant	-	-	-	-	0.00%
130-334.39.03	FL Dept. of Transportation	-	-	-	-	0.00%
130-334.75	FRDAP/EPA-Federal Brownfields Grant	-	-	-	-	0.00%
130-381.10	From General Fund	-	-	-	-	0.00%
130-381.30	From Capital Projects	-	-	-	-	0.00%
130-389.01	Appropriated Surplus	-	-	-	-	0.00%
	TOTAL - 49th Street Redevelopment	-	-	-	-	0.00%
	Capital Projects Fund					
300-312.60	Infrastructure Tax	1,851,204	1,850,930	1,900,000	1,207,264	39.90%
300-331.20	Div of Emer Mgmt - Federal	-	-	-	-	0.00%
300-331.39	Federal Grants	-	-	-	-	0.00%
300-331.55	SWFWMD	-	-	-	-	0.00%
300-334.20	Div of Emer Mgmt - State	-	-	-	-	0.00%
300-335.39	State Appropriation	-	-	-	-	0.00%
300-337.71	Pinellas County	-	-	-	350,000	11.57%
300-363.24	Transportation Impact Fees	4,463	19,659	50,000	50,000	1.65%
300-364.42	Insurance Proceeds	-	-	-	-	0.00%
300-369.90	Other Misc. Rev	-	-	-	-	0.00%
300-381.10	Transfer from General Fund	-	-	-	-	0.00%
300-389.01	Appropriated Surplus	-	-	766,264	1,100,000	36.35%
	Capital Projects Fund Totals	1,855,667	1,870,589	2,716,264	2,707,264	89.47%
	Senior Center Trust Fund					
350-366.40	Senior Center - Building	13,921	95,162	-	-	0.00%
350-381.10	Transfer from General Fund	296,000	184,000	-	-	0.00%
350-381.20	Transfer From WRD	(300,000)	-	-	-	0.00%
	Senior Center Trust Fund Totals	9,921	279,162	-	-	0.00%
	Special Revenue Fund Totals	**2,397,293**	**3,066,321**	**3,636,996**	**3,025,954**	**100%**

Enterprise Fund Revenues

Account #	Description	FY 2023 Actual Revenue	FY 2024 Actual Revenue	FY2025 Adopted Budget	FY2026 Adopted Budget	% of FY26 Budget
	Sanitation Fund					
400-331.20	Div. of Emer Mgmt-Federal	161,604	-	-	-	0.00%
400-331.34.0	FEMA - Solid Waste	-	-	-	-	0.00%
400-334.20	Div. of Emer Mgmt-State	2,495	-	-	-	0.00%
400-337.90	Recycling reimbursement	8,476	7,705	9,000	8,000	0.05%
400-343.41	Refuse Collection	2,675,031	2,875,322	3,028,539	3,048,000	17.28%
400-343.42	Special Trash Collection	89	(426.23)	10,000	1,000	0.01%
400-343.42.01	Code Enforcement	77	78	10,000	1,000	0.01%
400-343.42.02	P/W Pickup	28,260	26,106	30,000	30,000	0.17%
400-343.43	Recycling Charges	215,644	230,085	230,192	244,000	1.38%
400-343.66	Late Charges	52,365	58,944	40,000	45,000	0.26%
400-361.10	Investments	-	-	-	-	0.00%
400-361.11	State Board of Admin	515	624.72	-	-	0.00%
400-361.30	Unrealized G/L on Invests	-	-	1,000	-	0.00%
400-364.41	Surplus Equipment	6,016	-	100,000	20,000	0.11%
400-369.90	Other Misc. Rev	-	-	-	-	0.00%
400-381.10	From General Fund	-	-	-	-	0.00%
400-383.10	Loan Proceeds	-	-	-	-	0.00%
400-389.01	Appropriated Surplus	-	-	-	-	0.00%
	Sanitation Fund Totals	3,150,572	3,198,438	3,458,731	3,397,000	19.26%
	Water & Sewer Fund					
410-331.20	Div. of Emer Mgmt-Federal	935	-	-	-	0.00%
410-331.55	SWFWMD Grant	-	-	-	-	0.00%
410-331.56	FDEP Grant	-	-	-	-	0.00%
410-334.20	Div. of Emer Mgmt-State	-	-	-	-	0.00%
410-335.39	State Appropriation	-	779,335	-	-	0.00%
410-343.50	Sewer Service Connect Fee	165	1,320.00	-	-	0.00%
410-343.60	Water Sales	3,986,859	4,267,189	4,505,166	4,609,000	26.14%
410-343.62	Water Meters	6,026	13,986.79	-	-	0.00%
410-343.63	Sewer Charges	3,080,496	3,315,370	3,536,045	3,600,000	20.41%
410-343.65	Service Charges	65,948	58,043	61,733	62,000	0.35%
410-343.66	Late Charges	55,446	54,167	42,008	50,000	0.28%
410-343.67	Stormwater Fees	1,004,407	1,213,942	1,278,002	1,310,000	7.43%
410-361.10	Investments	53,954	58,476	36,000	36,000	0.20%
410-361.11	State Board Administration	468	568	5,050	5,050	0.03%
410-363.23	Sewer Impact Fees	7,920	17,314.50	-	-	0.00%
410-364.41	Gain/(Loss) on Disposal	-	(130,024.03)	10,000	10,000	0.06%
410-364.42	Insurance Proceeds	976	2,486	-	-	0.00%
410-365.10	Scrap	-	5,843.40	-	-	0.00%
410-369.90	Other Misc. SRF - SSE	-	-	-	-	0.00%
410-381.10	From General Fund	-	-	-	-	0.00%
410-381.30	From Capital Projects	-	-	-	-	0.00%
410-381.31	From Capital Projects	444,123	447,264	447,264	447,264	2.54%
410-381.50	From ARPA	-	-	-	-	0.00%
410-389.01	Appropriated Surplus	-	-	468,174	961,037	5.45%

410-393.00	Special Item Gain	-	-	-		0.00%
	Water & Sewer Fund Totals	8,707,723	10,105,279	10,389,442	11,090,351	62.89%
	Marina Fund					
460-331.20	Div. of Emer Mgmt-Federal	-	-	-	-	0.00%
460-331.76	FDEP Grant	-	-	-	-	0.00%
460-331.78	Fed Fish & Wild Grant	-	-	-	-	0.00%
460-334.20	Div. of Emer Mgmt-State	-	-	-	-	0.00%
460-337.10	Pinellas County Grant	-	-	-	-	0.00%
460-343.66	Late Charges	9,300	9,210	9,000	9,000	0.05%
460-347.50	Service Charges	18,439	18,156	18,500	18,500	0.10%
460-347.52	Laundry	2,611	2,780	3,000	3,000	0.02%
460-347.53	Beer Sales	21,698	21,410	22,000	22,000	0.12%
460-347.54	Bait & Tackle	30,407	33,347	32,500	32,500	0.18%
460-347.55	Misc. Marine Supplies	29,258	23,588	24,000	24,000	0.14%
460-347.56	Transient Slip Rentals	99,844	83,783	98,000	85,000	0.48%
460-347.57	Fuel and Oil Sales	1,631,218	1,501,388	1,600,000	1,450,000	8.22%
460-347.58	Grocery	51,609	52,820	45,000	50,000	0.28%
460-347.59	Boat Ramp Fees	24,797	21,265	20,000	22,000	0.12%
460-347.60	Mooring field	88,411	88,299	91,000	91,000	0.52%
460-361.10	Investments	27,116	29,406	36,000	30,000	0.17%
460-361.30	Incr/Decr FMV Invest	-	-	-	-	0.00%
460-362.16	Slip Rental	1,174,781	1,142,508	1,310,069	1,190,069	6.75%
460-362.17	Live-aboard	11,700	12,150	13,000	13,000	0.07%
460-364.41	Gain/(Loss) on Disposal	-	(156,102.09)	-	-	0.00%
460-364.42	Insurance Proceeds	-	17,746.75	-	-	0.00%
460-369.90	Other Misc. Rev.	(192)	-	-	-	0.00%
460-381.30	From Capital Projects	-	-	-	-	0.00%
460-381.10	From General Fund	-	-	-	-	0.00%
460-389.01	Appropriated Surplus	-	-	425,551	107,815	0.61%
	Marina Fund Totals	3,220,997	2,901,755	3,747,620	3,147,884	17.85%
	Enterprise Fund Totals	**15,079,292**	**16,205,471**	**17,595,793**	**17,635,235**	**100.00%**

General Fund Expenditures

Description	Acct #	City Council	City Clerk	Legal	City Manager	Finance Services	HR - Risk Mgt	Info Tech
Exec. Salary	11-00	103,853	-	-	-	-	-	-
Salaries	12-00	-	156,375	-	442,480	423,471	185,461	-
Other Salaries	13-00	-		-	-	-	-	-
Overtime	14-00	-	1,000	-	-	1,300	2,500	-
Miscellaneous pay	15-00	-	-	-	5,400	-	-	-
FICA	21-01	6,439	9,756	-	27,769	26,336	11,499	-
Medicare	21-02	1,506	2,282	-	6,494	6,159	2,689	-
Retirement	22-00	-	20,999	-	71,048	54,953	22,997	-
Health Insurance	23-01	-	16,672	-	27,444	44,117	19,108	-
Disability Insurance	23-02	-	954	-	2,699	2,583	1,131	-
Life Insurance	23-04	-	800	-	2,779	2,197	1,088	-
Worker Comp.	24-00	-	407	-	750	1,101	482	-
People Costs		**111,798**	**209,245**	**-**	**586,863**	**562,217**	**246,955**	**-**
Professional Svc	31-00	-	-	135,000	124,000	40,000	20,000	-
Accounting/Auditing	32-00	-	-	-	-	70,000	-	-
Other Contractual	34-00	44,450	90,000	-	110,000	1,000	-	221,635
Travel/Per Diem	40-00	20,000	5,000	-	2,500	5,000	1,000	-
Communications	41-00	9,700	2,740	-	700	4,500	1,400	128,036
Electricity	43-01	-	-	-	-	-	-	-
Water & Sewer	43-02	-	-	-	-	-	-	-
Other	43-03	-	-	-	-	-	-	-
Rental & Leases	44-00	-	-	-	-	6,800	-	-
General Liability	45-01	-	3,815	-	1,482	3,614	3,614	-
Property Ins	45-03	-	-	-	-	-	-	-
Other	45-04	-	-	-	-	-	-	-
Repairs & Maintenance	46-00	-	-	-	100	35,700	-	18,000
Printing & Binding	47-00	1,300	2,500	-	1,900	500	500	-
Promotional	48-00	10,000	-	-	-	500	10,000	-
Other Current Charges	49-00	-	11,000	-	-	-	-	-
Office Supplies	51-00	2,000	3,285	-	475	5,500	3,000	200
Operating Supplies	52-00	1,500	-	-	500	1,500	2,980	65,000
Inventory Resale	52-01	-	-	-	-	-	-	-
Book/Pubs/Subs	54-00	7,940	1,675	-	3,000	25,800	44,095	73,000
Operating Costs		**96,890**	**120,015**	**135,000**	**244,657**	**200,414**	**86,589**	**505,871**
Transfers		-	-	-	-	-	-	-
Capital Outlay		-	-	-	244,000	4,500	-	84,000
Department Total		**208,688**	**329,260**	**135,000**	**1,075,520**	**767,131**	**333,544**	**589,871**

Description	Acct #	Planning & Development	Code Enforcement	Building Inspection	Fire	Police
Exec. Salary	11-00	-	-	-	-	-
Salaries	12-00	303,392	283,075	399,518	1,857,425	3,057,765
Other Salaries	13-00	-	-	-	30,251	87,501
Overtime	14-00	5,000	-	5,000	200,000	150,000
Miscellaneous pay	15-00	4,200	-	-	60,240	123,260
FICA	21-01	19,381	17,551	25,080	129,566	211,949
Medicare	21-02	4,533	4,105	5,856	30,302	49,569
Retirement	22-00	38,241	35,101	50,160	469,934	541,391
Health Insurance	23-01	30,199	38,846	47,182	160,822	324,080
Disability Insurance	23-02	1,887	1,763	2,474	11,330	18,652
Life Insurance	23-04	1,470	1,380	1,897	7,832	12,618
Worker Comp.	24-00	789	6,028	5,671	115,611	132,800
People Costs		**409,092**	**387,849**	**542,838**	**3,073,313**	**4,709,585**
Professional Svc	31-00	33,500	-	-	59,000	50,350
Accounting/Auditing	32-00	-	-	-	-	-
Other Contractual	34-00	6,500	15,000	205,313	696	192,600
Travel/Per Diem	40-00	6,500	3,200	4,000	-	40,000
Communications	41-00	13,200	2,000	1,776	6,600	50,500
Electricity	43-01	-	-	-	15,000	13,000
Water & Sewer	43-02	1,700	-	-	8,500	9,500
Other	43-03	-	-	-	-	650
Rental & Leases	44-00	4,130	4,130	4,130	2,000	8,240
General Liability	45-01	33,335	33,335	33,335	32,125	84,788
Property Ins	45-03	-	-	-	49,861	44,069
Other	45-04	-	-	1,323	6,613	4,319
Repairs & Maintenance	46-00	1,000	1,285	1,143	30,000	44,000
Printing & Binding	47-00	4,570	500	760	500	1,000
Promotional	48-00	-	-	-	2,500	1,500
Other Current Charges	49-00	-	-	-	-	3,000
Office Supplies	51-00	8,050	1,500	1,500	1,500	9,000
Operating Supplies	52-00	5,000	3,360	4,500	54,000	103,596
Inventory Resale	52-01	-	-	-	-	-
Book/Pubs/Subs	54-00	7,140	23,055	6,895	30,000	57,450
Operating Costs		**124,625**	**87,365**	**264,675**	**298,895**	**717,562**
Transfers		-	-	-	-	-
Capital Outlay		-	-	-	-	-
Department Total		**533,717**	**475,214**	**807,513**	**3,372,208**	**5,427,147**

Description	Acct #	PW Director	PW Streets	PW Bldg Maint.	PW Garage	REC Tech Events	REC Recreation
Exec. Salary	11-00	-	-	-	-	-	-
Salaries	12-00	124,208	203,981	88,470	202,108	52,121	370,531
Other Salaries	13-00	-	-	-	-	-	202,097
Overtime	14-00	-	2,000	2,000	6,000	1,000	4,500
Miscellaneous pay	15-00	-	-	-	-	-	300
FICA	21-01	7,701	12,771	5,609	12,903	3,294	35,801
Medicare	21-02	1,801	3,016	1,312	3,018	770	8,373
Retirement	22-00	15,117	25,294	11,218	25,805	6,587	45,946
Health Insurance	23-01	8,336	31,612	19,108	27,444	8,336	44,117
Disability Insurance	23-02	833	1,275	540	1,233	318	2,260
Life Insurance	23-04	781	928	393	897	231	1,645
Worker Comp.	24-00	323	18,195	4,565	8,266	136	27,341
People Costs		**159,100**	**299,072**	**133,215**	**287,674**	**72,793**	**742,911**
Professional Svc	31-00	3,000	-	-	-	-	-
Accounting/Auditing	32-00	-	-	-	-	-	-
Other Contractual	34-00	9,600	115,000	40,800	-	-	50,209
Travel/Per Diem	40-00	2,590	1,000	-	950	-	2,000
Communications	41-00	5,068	-	1,290	526	2,000	11,200
Electricity	43-01	13,000	246,000	30,000	-	-	23,000
Water & Sewer	43-02	-	612	9,400	2,400	-	19,200
Other	43-03	-	-	-	1,501	-	-
Rental & Leases	44-00	300	4,000	500	-	1,000	3,000
General Liability	45-01	1,413	97,258	-	1,113	1,296	29,627
Property Ins	45-03	29,314	2,897	24,773	22,232	829	56,879
Other	45-04	-	-	-	-	-	41,393
Repairs & Maintenance	46-00	1,800	31,700	80,205	42,979	-	10,480
Printing & Binding	47-00	1,000	-	-	-	250	190
Promotional	48-00	-	-	-	-	40,000	10,000
Other Current Charges	49-00	-	-	-	-	-	-
Office Supplies	51-00	1,425	-	-	143	300	2,375
Operating Supplies	52-00	10,475	85,000	20,000	293,000	500	36,000
Inventory Resale	52-01	-	-	-	348,717	-	-
Book/Pubs/Subs	54-00	455	17,300	650	18,500	3,000	4,220
Operating Costs		**79,440**	**600,767**	**207,618**	**732,061**	**49,175**	**299,773**
Transfers		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Department Total		**238,540**	**899,839**	**340,833**	**1,019,735**	**121,968**	**1,042,684**

Description	Acct #	PW Parks	Library	History Museum	REC Senior Ctr	REC GEMS
Exec. Salary	11-00	-	-	-	-	-
Salaries	12-00	506,710	506,693	95,613	177,132	50,673
Other Salaries	13-00	-	91,667	35,278	76,682	97,234
Overtime	14-00	35,000	3,000		3,000	-
Miscellaneous pay	15-00	-	-	-	-	-
FICA	21-01	33,586	37,284	8,115	15,923	9,170
Medicare	21-02	7,855	8,720	1,898	3,724	2,145
Retirement	22-00	67,172	63,202	11,856	22,336	6,283
Health Insurance	23-01	88,233	63,225	16,672	25,008	8,336
Disability Insurance	23-02	3,091	3,091	583	1,081	309
Life Insurance	23-04	2,250	2,515	425	786	225
Worker Comp.	24-00	26,146	1,556	340	660	9,215
People Costs		**770,043**	**780,953**	**170,780**	**326,332**	**183,590**
Professional Svc	31-00	-	-	-	-	-
Accounting/Auditing	32-00	-	-	-	-	-
Other Contractual	34-00	120,000	37,500	15,000	28,500	-
Travel/Per Diem	40-00	1,200	1,000	500	2,500	-
Communications	41-00	4,200	23,000	7,000	13,500	660
Electricity	43-01	27,000	23,000	3,000	15,000	-
Water & Sewer	43-02	21,000	6,700	1,100	18,000	-
Other	43-03	15,000	-	-	-	-
Rental & Leases	44-00	29,980	5,000	1,600	2,300	-
General Liability	45-01	16,669	20,176	1,202	2,870	3,154
Property Ins	45-03	65,081	70,843	6,963	11,946	11,946
Other	45-04	-	-	-	-	-
Repairs & Maintenance	46-00	122,004	2,500	6,600	14,900	2,569
Printing & Binding	47-00	-	-	-	1,300	150
Promotional	48-00	3,000	2,000	3,000	4,000	-
Other Current Charges	49-00	-	-	-	-	-
Office Supplies	51-00		4,750	500	2,000	500
Operating Supplies	52-00	66,150	18,000	6,000	18,900	7,000
Inventory Resale	52-01	-	-	-	-	-
Book/Pubs/Subs	54-00	2,000	7,000	3,500	2,800	400
Operating Costs		**493,284**	**221,469**	**55,965**	**138,516**	**26,379**
Transfers		-	-	-	-	-
Capital Outlay		-	75,000	-	-	12,000
Department Total		**1,263,327**	**1,077,422**	**226,745**	**464,848**	**221,969**

Description	Acct #	REC Casino	REC Theater	Transfers & Contingency	Total	% FY26 Budget
Exec. Salary	11-00	-	-	-	**103,853**	0.48%
Salaries	12-00	116,855	116,855	-	**9,720,912**	44.62%
Other Salaries	13-00	83,679	83,679	-	**788,068**	3.62%
Overtime	14-00	-	-	-	**421,300**	1.93%
Miscellaneous pay	15-00	-	-	-	**193,400**	0.89%
FICA	21-01	12,433	12,433	-	**692,349**	3.18%
Medicare	21-02	2,908	2,908	-	**161,943**	0.74%
Retirement	22-00	14,490	14,490	-	**1,634,620**	7.50%
Health Insurance	23-01	16,672	16,672	-	**1,082,241**	4.97%
Disability Insurance	23-02	713	713	-	**59,513**	0.27%
Life Insurance	23-04	519	519	-	**44,175**	0.20%
Worker Comp.	24-00	10,348	10,348	-	**381,078**	1.75%
People Costs		**258,617**	**258,617**	**-**	**15,283,452**	**70.16%**
Professional Svc	31-00	-	-	-	**464,850**	2.13%
Accounting/Auditing	32-00	-	-	-	**70,000**	0.32%
Other Contractual	34-00	50,000	2,000	-	**1,355,803**	6.22%
Travel/Per Diem	40-00	-		-	**98,940**	0.45%
Communications	41-00	10,000	4,100	-	**303,696**	1.39%
Electricity	43-01	40,000	14,759	-	**462,759**	2.12%
Water & Sewer	43-02	8,000	4,800	-	**110,912**	0.51%
Other	43-03	-	-	-	**17,151**	0.08%
Rental & Leases	44-00	3,431	-	-	**80,541**	0.37%
General Liability	45-01	5,128	5,128	-	**414,477**	1.90%
Property Ins	45-03	27,909	27,909	-	**453,451**	2.08%
Other	45-04	41,393	-	-	**95,041**	0.44%
Repairs & Maintenance	46-00	5,500	2,000	-	**454,465**	2.09%
Printing & Binding	47-00	570		-	**17,490**	0.08%
Promotional	48-00	5,000	6,000	-	**97,500**	0.45%
Other Current Charges	49-00	-	-	-	**14,000**	0.06%
Office Supplies	51-00	950	-	-	**48,953**	0.22%
Operating Supplies	52-00	19,400	5,000	-	**827,361**	3.80%
Inventory Resale	52-01	-	2,000	-	**350,717**	1.61%
Book/Pubs/Subs	54-00	2,400	750	-	**343,025**	1.57%
Operating Costs		**219,681**	**74,446**	**-**	**6,081,132**	**27.92%**
Transfers		-	-	-	**-**	**0.00%**
Capital Outlay		-	-	-	**419,500**	**1.93%**
Department Total		**478,298**	**333,063**	**-**	**21,784,084**	**100.00%**

Special Revenue Funds Expenditures

Description	Account	WRD	49th Street	Capital Projects	Senior Center Trust Fund	Total	% FY26 Budget
Exec. Salary	11-01	-	-	-	-	**-**	0.00%
Salaries	12-01	-	-	-	-	**-**	0.00%
Car Allowance	15-03	-	-	-	-	**-**	0.00%
FICA	21-01	-	-	-	-	**-**	0.00%
Medicare	21-02	-	-	-	-	**-**	0.00%
Retirement	22-00	-	-	-	-	**-**	0.00%
Health Insurance	23-01	-	-	-	-	**-**	0.00%
Disability Insurance	23-02	-	-	-	-	**-**	0.00%
Life Insurance	23-04	-	-	-	-	**-**	0.00%
Worker Comp.	24-00	-	-	-	-	**-**	0.00%
Unemployment	25-00	-	-	-	-	**-**	0.00%
People Costs		**-**	**-**	**-**	**-**	**-**	**0.00%**
Professional Svc	31-00	175	-	-	-	**175**	0.01%
Communications	41-00		-	-	-	**-**	0.00%
Electricity	43-01	12,500	-	-	-	**12,500**	0.41%
Rental & Leases	44-00	10,500	-	-	-	**10,500**	0.35%
General Liability	45-01	515	-	-	-	**515**	0.02%
Repairs & Maintenance	46-00		-	-	-	**-**	0.00%
Promotional	48-00	55,000	-	-	-	**55,000**	1.82%
Operating Supplies	52-00		-	-	-	**-**	0.00%
Operational Costs		**78,690**	**-**	**-**	**-**	**78,690**	**2.60%**
Transfer to Reserves	91-03	-	-	-	-	**-**	0.00%
Transfer to Utility Fund	97-02	-	-	447,264	-	**447,264**	14.78%
Transfer to WRD	97-01	-	-	-	-	**-**	0.00%
Transfer to Senior Center	97-15	-	-	-	-	**-**	0.00%
Transfers		**-**	**-**	**447,264**	**-**	**447,264**	**14.78%**
Buildings.	62-00	-	-	-	-	**-**	0.00%
Improvements O/T Bldg	63-00	240,000	-	1,740,000	-	**1,980,000**	65.43%
Machinery & Equipment	64-00	-	-	520,000	-	**520,000**	17.18%
Capital Outlay		**240,000**	**-**	**2,260,000**	**-**	**2,500,000**	**82.62%**
Department Total		**318,690**	**-**	**2,707,264**	**-**	**3,025,954**	**100.00%**

Enterprise Fund Expenditures

Description	Account	Sanitation	Water	Sewer	Stormwater	Util Billing	Marina	Total FY26 Budget
Salaries	12-00	857,267	189,766	189,766	223,231	321,961	330,065	**2,112,056**
Other Salaries	13-00	-	-	-	-	-	116,404	**116,404**
Overtime	14-00	30,000	9,600	9,600	2,000	2,500	2,500	**56,200**
FICA	21-01	52,479	12,361	12,361	13,964	20,117	27,836	**139,118**
Medicare	21-02	12,273	2,891	2,891	3,266	4,705	6,510	**32,536**
Retirement	22-00	104,843	24,636	24,636	27,681	40,233	40,928	**262,957**
Health Insurance	23-01	134,980	26,092	26,092	38,531	37,435	39,761	**302,891**
Disability Ins	23-02	5,290	1,199	1,199	1,380	1,964	1,880	**12,912**
Life Insurance	23-04	3,920	925	925	1,005	1,430	1,757	**9,962**
Worker Comp.	24-00	74,240	7,783	7,783	11,251	837	22,259	**124,153**
OPEB	34-29	6,257	1,867	-	-	-	1,200	**9,324**
People Costs		**1,281,549**	**277,120**	**275,253**	**322,309**	**431,182**	**591,100**	**3,178,513**
Professional Svc	31-00	-	-	-	12,000	30,900	66,500	**109,400**
Other Contractual	34-00	728,514	2,918,538	3,154,734	115,405	-	16,000	**6,933,191**
Other Contractual Misc.	34-01	-	60,040	6,150	-	-	20,000	**86,190**
Travel/Per Diem	40-00	2,500	3,130	1,950	2,750	3,800	6,770	**20,900**
Communications	41-00	19,805	4,960	2,420	3,340	37,783	30,000	**98,308**
Electricity	43-01	-	-	43,000	-	-	57,000	**100,000**
Water & Sewer	43-02	6,600	-	4,000	-	-	50,981	**61,581**
Rental & Leases	44-00	500	-	2,000	-	2,600	15,000	**20,100**
General Liability	45-01	23,312	2,264	3,253	1,086	1,082	3,657	**34,654**
Property Ins	45-03	19,468	9,436	5,537	-	-	78,987	**113,428**
Other	45-04	-	-	-	-	-	19,819	**19,819**
Repairs & Maint	46-00	800	59,500	49,453	120,000	72,531	114,800	**417,084**
Garage Maint	46-01	277,695	25,500	-	-	-	-	**303,195**
Printing & Binding	47-00	1,900	5,000	-	1,150	-	800	**8,850**
Promotional	48-00	5,090	-	-	-	-	13,000	**18,090**
Lateral Replacement	48-01	-	-	-	-	-	-	**-**
Other Charges	49-00	-	-	-	-	134,000	500	**134,500**
Admin Charges	49-02	493,800	690,470	541,940	212,241	-	452,700	**2,391,151**
Office Supplies	51-00	1,980	500	500	350	5,000	2,000	**10,330**
Operating Supplies	52-00	130,000	42,150	37,123	21,650	13,500	80,000	**324,423**
Inventory Resale	52-01	-	-	-	-	-	1,215,445	**1,215,445**
Book/Pubs/Subs	54-00	17,500	1,340	1,800	2,300	31,817	765	**55,522**
AID to Private Org	82-00	-	-	-	-		12,060	**12,060**
Operational Costs		**1,729,464**	**3,822,828**	**3,853,860**	**492,272**	**333,013**	**2,256,784**	**12,488,221**
Interfund Transfers	91-05	250,000	286,000	226,000	88,000	-	300,000	**1,150,000**
Transfer to Reserves	91-10	71,361	-	-	-	-	-	**71,361**
Transfers		**321,361**	**286,000**	**226,000**	**88,000**	**-**	**300,000**	**1,221,361**
Capital Outlay		**64,626**	**-**	**180,000**	**-**	**55,250**	**-**	**299,876**
Debt		**-**	**-**	**447,264**	**-**	**-**	**-**	**447,264**
Department Total		**3,397,000**	**4,385,948**	**4,982,377**	**902,581**	**819,445**	**3,147,884**	**17,635,235**

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City Council

Mission

By Charter, the City Council acts as the legislative branch of city government. The City Council has the power to hire a City Manager, City Clerk and City Attorney, and to appoint citizens to serve on numerous City boards and committees. The City Council represents the citizens of Gulfport, and is dedicated to anticipating and providing for the needs of the City through quality service. The City Council has the authority to establish public policies; levy taxes; grant, renew or extend franchises; set service or uses fees for municipal services, and authorize the borrowing of money.

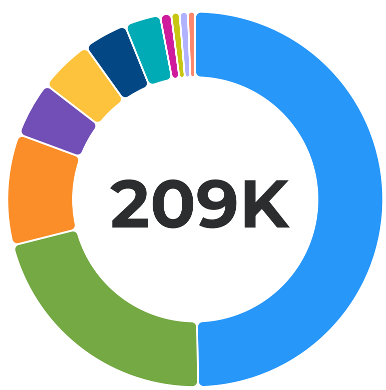
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Council Members	4.0	4.0	4.0	4.0
Mayor	1.0	1.0	1.0	1.0
Total	5.0	5.0	5.0	5.0

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - City Council

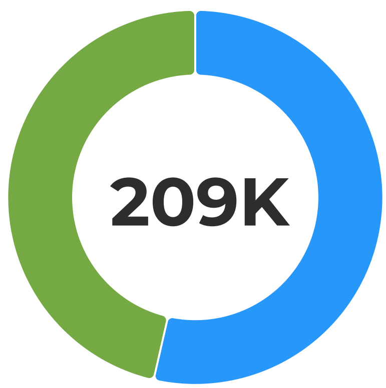


Executive Salaries	$103,853	49.76%
Other Contractual Service	$44,450	21.30%
Training, Travel & Per Diem	$20,000	9.58%
Promotional Activities	$10,000	4.79%
Communications	$9,700	4.65%
Books/Pub/Subscrip/Member	$7,940	3.80%
FICA	$6,439	3.09%
Office Supplies	$2,000	0.96%
Medicare	$1,506	0.72%
Operating Supplies	$1,500	0.72%
Printing & Binding	$1,300	0.62%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$35,090	$34,062	$11,216	$44,450	$44,450	0.00%
Training, Travel & Per Diem	$12,045	$9,544	$7,925	$20,000	$20,000	0.00%
Communications	$4,328	$5,000	$6,675	$9,700	$9,700	0.00%
Printing & Binding	-	$788	$476	$1,300	$1,300	0.00%
Promotional Activities	$2,182	$5,712	$7,982	$10,000	$10,000	0.00%
Office Supplies	$216	$1,307	$308	$2,000	$2,000	0.00%
Operating Supplies	$5,760	$97	$472	$1,500	$1,500	0.00%
Books/Pub/Subscrip/Member	$6,727	$7,536	$31,240	$7,940	$7,940	0.00%
Executive Salaries	$58,081	$85,094	$92,508	$98,909	$103,853	5.00%
FICA	$3,708	$5,258	$5,699	$6,132	$6,439	5.01%
Medicare	$867	$1,230	$1,333	$1,434	$1,506	5.02%
Retirement Contributions	$4,800	$4,800	$4,400	-	-	-
Total Expenditures	**$133,804**	**$160,428**	**$170,234**	**$203,365**	**$208,688**	**2.62%**

FY26 Expenditures by Expense Classification



People Costs	**$111,798**	53.57%
Operating Costs	**$96,890**	46.43%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$67,456	$96,382	$103,940	$106,475	$111,798	5.00%
Operating Costs	$66,348	$64,047	$66,294	$96,890	$96,890	0.00%
Total Expenditures	**$133,804**	**$160,428**	**$170,234**	**$203,365**	**$208,688**	**2.62%**

Expenditure Description

People Costs

GL Account	Expenditure	Description
001-1111-511-11-01	Executive Salaries	Compensation for the Mayor and Council as directed by the City Charter and Code of Ordinances
001-1111-511-21-01	FICA	FICA payroll tax budgeted at 6.2% of budgeted salaries
001-1111-511-21-02	Medicare	Medicare payroll tax budgeted at 1.45% of budgeted salaries

Operating Costs

GL Account	Expenditure	Description
001-1111-511-34	Contractual Services	Granicus Peak Agenda Management, Granicus iLegislate, Closed Captioning and other contractual as needed
001-1111-511-40	Training, Travel & Per Diem	Travel and per diem for City Council at the National League of Cities, Florida League of Cities and other related workshops and seminars
001-1111-511-41	Communications	Fees associated with City Council issued iPad’s, and cell phones
001-1111-511-47	Printing &Binding	Costs of business cards, name tags, etc. for the City Council
001-1111-511-48	Promotional Activities	Costs associated with hosting the volunteer luncheon, reassurance luncheon, meetings and other City-sponsored functions
001-1111-511-51	Office Supplies	Cost of routine office supplies
001-1111-511-52	Operating Supplies	Job tasks of the City Council including Council portraits
001-1111-511-54	Books/Pubs/Subscrip	Includes dues and memberships to various associations by the Mayor and Council

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City Clerk

Mission

To ethically and impartially preserve and maintain the official records of the city; assist the public in acquiring public documents and information; provide administrative support to the City Council; and administer city elections in accordance with statutory requirements.

Programs

Mayor and City Council - Provide administrative support to the Mayor and City Council. Act as a liaison for the citizens in their communications to the Mayor and City Council.

Agenda preparation and distribution – Prepares and distributes the agendas and minutes for the meetings of City Council, Planning and Zoning Board, Board of Adjustment and other various board and committees as required. Prepares and publishes legal advertisements and notices of meetings as required by City Charter and State Law.

Board and Committees – Coordinates appointments to City Boards and Committees.

Codification – Maintain and oversee the updates to the City Code of Ordinances.

Elections – Supervise all City elections in accordance with the City Charter and State Law.

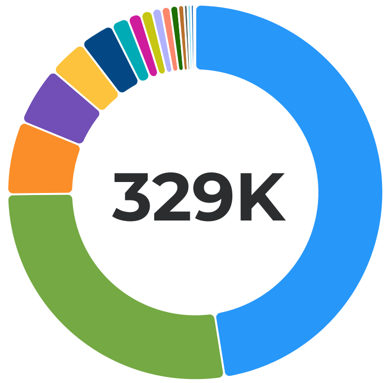
Records Management - Manage and administer the City's Records Management program and assists the public with requests for public information in compliance and in accordance with State Law.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
City Clerk	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary



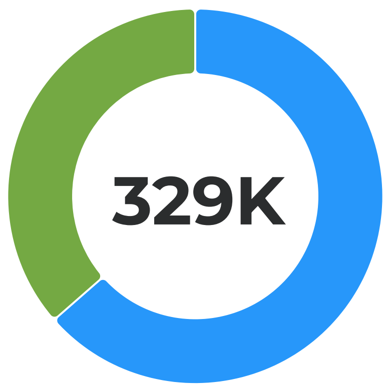
Salaries & Wages	$156,375	47.49%
Other Contractual Service	$90,000	27.33%
Retirement Contributions	$20,999	6.38%
Health Insurance	$16,672	5.06%
Other Current Charges	$11,000	3.34%
FICA	$9,756	2.96%
Training, Travel & Per Diem	$5,000	1.52%
General Liability	$3,815	1.16%
Office Supplies	$3,285	1.00%
Communications	$2,740	0.83%
Printing & Binding	$2,500	0.76%
Medicare	$2,282	0.69%
Books/Pub/Subscrip/Member	$1,675	0.51%
Overtime	$1,000	0.30%
Disability Insurance	$954	0.29%
Life Insurance	$800	0.24%
Workers Compensation	$407	0.12%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$44,432	$74,652	$48,185	$84,000	$90,000	7.14%
Training, Travel & Per Diem	$1,490	$2,091	$4,552	$5,000	$5,000	0.00%
Communications	$745	$742	$886	$2,740	$2,740	0.00%
Printing & Binding	$249	$1,184	$1,279	$2,500	$2,500	0.00%
Office Supplies	$1,732	$2,201	$4,935	$3,285	$3,285	0.00%
Books/Pub/Subscrip/Member	$555	$1,158	$2,740	$1,675	$1,675	0.00%
Overtime	$613	$726	$1,319	$1,000	$1,000	0.00%
Workers Compensation	$394	$448	$373	$373	$407	9.12%
Other Current Charges	$9,214	$11,295	$11,416	$11,000	$11,000	0.00%
Machinery & Equipment	-	-	$50,786	-	-	-
FICA	$9,691	$9,556	$8,614	$9,296	$9,756	4.95%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Medicare	$2,266	$2,235	$2,015	$2,174	$2,282	4.97%
Retirement Contributions	$15,484	$12,676	$13,423	$20,246	$20,999	3.72%
Health Insurance	$17,495	$16,833	$16,120	$16,426	$16,672	1.50%
Disability Insurance	$903	$631	$845	$908	$954	5.07%
Life Insurance	$855	$738	$804	$771	$800	3.76%
General Liability	$2,288	$2,592	$2,960	$3,318	$3,815	14.98%
Assignment Pay	$1,055	-	-	-	-	-
Salaries & Wages	$161,779	$160,958	$139,363	$148,929	$156,375	5.00%
Total Expenditures	**$271,240**	**$300,716**	**$310,615**	**$313,641**	**$329,260**	**4.98%**

FY26 Expenditures by Expense Classification



People Costs	**$209,245**	63.55%
Operating Costs	**$120,015**	36.45%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$210,535	$204,801	$182,876	$200,123	$209,245	4.56%
Operating Costs	$60,705	$95,915	$76,953	$113,518	$120,015	5.72%
Capital	-	-	$50,786	-	-	-
Total Expenditures	**$271,240**	**$300,716**	**$310,615**	**$313,641**	**$329,260**	**4.98%**

Expenditure Description

People Costs

GL Account	Expenditure	Description
001-1112-512-12-01	Salaries and Wages	Includes the City Clerk and Deputy City Clerk
001-1112-512-14	Other Wages	Overtime
001-1112-512-21-01	FICA	FICA
001-1112-512-21-02	Medicare	Medicare
001-1112-512-22-00	Retirement	Retirement
001-1112-512-23-01	Health Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-1112-512-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-1112-512-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-1112-512-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Costs

GL Account	Expenditure	Description
001-1112-512-34	Other Contractual	Costs of the annual municipal election, costs associated with the codification of the City Code of Ordinances, internet fees, and the Records Management Program
001-1112-512-40	Travel and Per Diem	Costs for the City Clerk or the Deputy Clerk to attend the Annual Florida Association of City Clerks Conferences, the Annual Florida Records Management Association Conference, meetings of the Pinellas County Municipal Clerks Association and related workshops and seminars
001-1112-512-41	Communications	Telephone, and office postage costs
001-1112-512-45-01	Insurance	Cost of general liability coverage
001-1112-512-46	Repairs and Maintenance	Intentionally blank (zero balance)
001-1112-512-47	Printing and Binding	Copy machine, large format printer supplies, stationary and business card costs
001-1112-512-49	Legal Advertising	Covers the cost of related expenses for the placement of public and legal notices, and fees for official document recording
001-1112-512-51	Office Supplies	Covers the cost of routine office supplies
001-1112-512-54	Books, Publications and Subscriptions	Professional memberships for the City Clerk and Deputy City Clerk in the following organizations: IIMC, FRMA, FACC, and PCMCA

City Attorney

Mission

The City Attorney is appointed by the City Council and is responsible for providing general legal advice to the City Council, City manager and other administrative staff. The City Attorney reviews ordinances, resolutions, contracts and other legal agreements and represents the City in legal proceedings in the prosecution of municipal ordinance violations and defends the City against actions brought by the public against the City.

Expenditure Summary

FY26 Budgeted Expenditures - City Attorney

City Attorney Litigation **$135,000** 100.00%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
City Attorney Litigation	$125,630	$117,965	$100,690	$129,000	$135,000	4.65%
Total Expenditures	**$125,630**	**$117,965**	**$100,690**	**$129,000**	**$135,000**	**4.65%**

Expenditure Description

GL Account	Expenditure	Description
001-1212-514-31-0	Litigation	This category covers all costs associated with legal services provided by the City Attorney and costs associated with the hiring of outside council

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City Manager

Mission

The City Manager is appointed by the City Council and serves as the Chief Executive Officer of City government. Day-to-day responsibilities of the City Manager include hiring and supervising all Department Directors and City staff, with the exception of the City Attorney and those employed by the City Clerk's office, and serves as liaison between the City Council and City departments and staff.

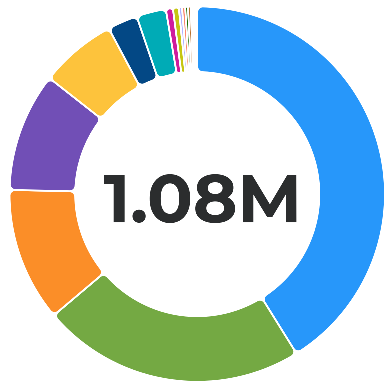
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
City Manager	1.0	1.0	1.0	1.0
Assistant City Manager	-	-	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
Total	2.0	2.0	3.0	3.0

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - City Manager



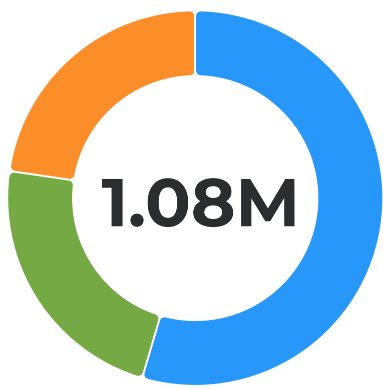
Salaries & Wages	**$442,480**	41.14%
Improvements O/T Building	**$244,000**	22.69%
Professional Services	**$124,000**	11.53%
Other Contractual Service	**$110,000**	10.23%
Retirement Contributions	**$71,048**	6.61%
FICA	**$27,769**	2.58%
Health Insurance	**$27,444**	2.55%
Medicare	**$6,494**	0.60%
Car Allowance	**$5,400**	0.50%
Books/Pub/Subscrip/Member	**$3,000**	0.28%
Life Insurance	**$2,779**	0.26%
Disability Insurance	**$2,699**	0.25%
Training, Travel & Per Diem	**$2,500**	0.23%
Printing & Binding	**$1,900**	0.18%
General Liability	**$1,482**	0.14%
Workers Compensation	**$750**	0.07%
Communications	**$700**	0.07%
Operating Supplies	**$500**	0.05%
Office Supplies	**$475**	0.04%
Repairs & Maintenance	**$100**	0.01%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	-	-	$70	$110,000	$110,000	0.00%
Training, Travel & Per Diem	-	$25	-	$2,500	$2,500	0.00%
Communications	$1,565	$1,239	$1,012	$700	$700	0.00%
Printing & Binding	$255	$1,850	$1,624	$1,900	$1,900	0.00%
Promotional Activities	$1,000	-	-	-	-	-
Office Supplies	$544	$931	$387	$475	$475	0.00%
Operating Supplies	$102	-	$1,084	$500	$500	0.00%
Books/Pub/Subscrip/Member	$2,198	$1,908	$1,893	$3,000	$3,000	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Workers Compensation	$554	$640	$672	$688	$750	9.01%
Professional Services	-	-	$65,000	$124,000	$124,000	0.00%
Improvements O/T Building	-	-	-	-	$244,000	-
FICA	$13,523	$13,276	$14,267	$26,462	$27,769	4.94%
Medicare	$3,329	$3,377	$3,524	$6,189	$6,494	4.93%
Car Allowance	$5,417	$5,415	$5,429	$5,400	$5,400	0.00%
Retirement Contributions	$37,063	$36,847	$44,616	$68,539	$71,048	3.66%
Health Insurance	$17,933	$18,088	$18,520	$27,084	$27,444	1.33%
Disability Insurance	$1,331	$1,352	$1,385	$2,571	$2,699	4.98%
Life Insurance	$893	$906	$1,008	$2,647	$2,779	4.99%
General Liability	$888	$1,008	$1,148	$1,289	$1,482	14.97%
Rebound Vouchers	$234,400	-	-	-	-	-
Rebound Supplies /Expenses	$13,025	-	-	-	-	-
Repairs & Maintenance	-	-	-	$100	$100	0.00%
Salaries & Wages	$222,799	$235,163	$255,556	$421,411	$442,480	5.00%
Total Expenditures	**$556,819**	**$322,025**	**$417,195**	**$805,455**	**$1,075,520**	**33.53%**

FY26 Expenditures by Expense Classification



People Costs	**$586,863**	54.57%
Operating Costs	**$244,657**	22.75%
Capital	**$244,000**	22.69%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$302,842	$315,065	$344,977	$560,991	$586,863	4.61%
Operating Costs	$253,977	$6,960	$72,218	$244,464	$244,657	0.08%
Capital	-	-	-	-	$244,000	-
Total Expenditures	**$556,819**	**$322,025**	**$417,195**	**$805,455**	**$1,075,520**	**33.53%**

Expenditure Description

People Costs

GL Account	Expenditure	Description
001-1313-512-12-01	Salaries and Wages	One City Manager, one Assistant City Manager and one Administrative Assistant
001-1313-512-15-03	Other Wages	Car Allowance
001-1313-512-21-01	FICA	FICA budgeted at 6.2% of salary
001-1313-512-21-02	Medicare	Medicare budgeted at 1.45% of salary
001-1313-512-22-00	Retirement	Retirement
001-1313-512-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-1313-512-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-1313-512-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-1313-512-24	Workers Compensation	Workers’ Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Costs

GL Account	Expenditure	Description
001-1313-512-31	Professional Services	Costs associated with professional services as needed including Federal legislative consultant and advisory (Lobbying) Services.
001-1313-512-34	Other Contractual	Costs associated with contractual expenses such as Grant procurement/management, homeless facilitation support and other contractual as needed
001-1313-512-40	Travel and Per Diem	Conferences, seminars, annual Hurricane training
001-1313-512-41	Communications	Suncom, cell phone, postage
001-1313-512-45-01	Insurance	General liability
001-1313-512-46	Repairs and Maintenance	General Repairs
001-1313-512-47	Printing and Binding	Includes in-house publications such as CERT handbooks and annual budget books, outsourced services such as business cards, and purchase of printer supplies
001-1313-512-51	Office Supplies	General office supplies
001-1313-512-52	Operating Supplies	General operating supplies
001-1313-512-54	Books, Publications and Subscriptions	Funds to cover dues, registrations and memberships for ICMA and FCCMA, the Chamber of Commerce, Gulfport Merchants’ Association and lobby activity, workshops and seminars

Capital Outlay

GL Account	Expenditure	Description
001-1313-512-63	Improvements O/T Bldg	Lions' Club Lease Improvements Buyout

Police

Mission

The mission of the Police Department is to professionally prevent or resolve safety, crime, and quality-of-life issues in cooperation with the residents, visitors, and businesses of Gulfport.

Programs

Calls for service – This involves responding to routine and emergency calls for service 24 hours a day, seven days a week. These calls include late-reported as well as in-progress crimes, missing persons, found or lost property, and nuisance complaints, among others. Calls for service are the primary basis for calculating the number of patrol officers required. In 2024, police were dispatched to 6,523 calls for service, and they initiated an additional 15,048.

Criminal investigations – This involves conducting exhaustive follow-up on leads related to reported criminal offenses. Cases meeting established solvability factors are assigned to detectives with the goal of identifying and apprehending perpetrators of these crimes. In 2024, detectives were responsible for conducting follow-up investigations into 360 offense reports. CIS is also responsible for our screening and recruitment. In 2024, four officers were hired from 76 applicants.

Problem-oriented patrol – This involves the identification and resolution of community problems. These problems may involve actual or perceived criminal activity, or they may be quality-of-life issues, such as nuisances and code violations. Problem-oriented patrol cases are documented, assigned, and tracked in a manner similar to criminal investigations.

Marine patrol – Officers assigned to the marine unit are responsible for nearly five miles of coastline along Boca Ciega Bay, as well as almost all of the open waterway between Gulfport, St. Pete Beach, and the Pinellas Bayway. In 2024, the units spent 356 hours patrolling these waters, issuing 22 boating citations.

Traffic safety – This involves investigating traffic crashes that occur on public roadways, as well as efforts to reduce the frequency and severity of such crashes. These efforts include traffic law enforcement, preventive education, and participation in traffic-way design projects. In 2024, officers investigated 119 traffic crashes and issued 463 traffic citations.

Crime prevention – This involves programs designed to involve the community in efforts to prevent crime. Includes the citizens' police academy, crime watch coordination, site security surveys, community presentations, and other public information activities.

Records – This function covers maintenance of reports and associated documents for all calls for service, field contacts, and criminal offenses. Records must be maintained and disseminated in accordance with Florida public records laws. In 2024, the unit processed 4,529 reports and 1,233 public records requests.

Communications – This involves coordinating service contracts for computer-aided dispatch and radio/telephone communications. Additionally, staff are responsible for the acquisition and maintenance of approximately $180,000 worth of communication hardware.

Accreditation – This program represents the City's commitment to ensure the public that its police operations meet the most current and stringent standards in the field. Accreditation involves demonstrating, through documented proofs, audits, and inspections, that the agency complies with established standards. Assessments occur every three years, with the next one being scheduled for April of 2027.

Professional standards – This section encompasses the internal affairs function, training, Accreditation, and writing and reviewing our written directives. The overall responsibility is to ensure the professionalism of police employees through thorough, fair, and impartial investigations of allegations of employee misconduct and the implementation of state-of-the-art training programs. In 2024, our members completed 2,205 hours of training.

Support services – This includes many of the “behind-the-scenes” functions required for day-to-day operation, such as the security of evidence, acquisition and maintenance of equipment and supplies, technological support, and coordination of facilities maintenance. In addition, support service staff often fill in to help in operational roles such as records.

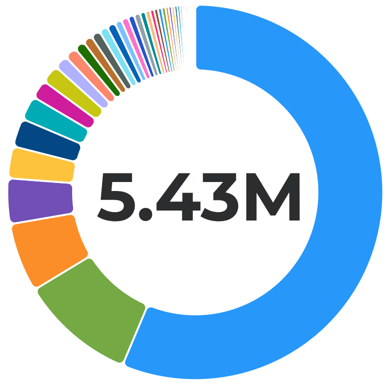
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Police Chief	1.0	1.0	1.0	1.0
Deputy Police Chief	-	-	-	-
Police Commander	2.0	2.0	2.0	-
Police Captains	-	-	-	2.0
Police Sergeants	5.0	5.0	5.0	5.0
Detective Sergeant	1.0	1.0	1.0	1.0
Professional Standards Detective	1.0	1.0	1.0	1.0
Detective	2.0	2.0	2.0	2.0
Police Officers	15.0	15.0	18.0	18.0
Crime Analyst	1.0	1.0	1.0	1.0
Communications Dispatchers	-	-	-	-
Police Services Supervisor	1.0	1.0	1.0	1.0
School Crossing Guards (FTE)	2.0	1.5	2.5	2.5
Administrative Assistant	1.0	1.0	1.0	1.0
Staff Assistant II	1.0	1.0	1.0	1.0
Community Resource Officer	1.0	1.0	-	-
School Resource Officer	3.0	3.0	3.0	3.0
Volunteer Coordinator	0.5	1.0	1.0	-
Community Engagement Coordinator	-	-	-	1.0
Tech. System Specialist (P/T)	-	-	-	-
Total	37.5	37.5	40.5	40.5

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Safety - Police



Salaries & Wages	$3,057,765	56.34%
Retirement Contributions	$541,391	9.98%
Health Insurance	$324,080	5.97%
FICA	$211,949	3.91%
Overtime	$150,000	2.76%
Workers Compensation	$132,800	2.45%
Pcso Cad & Rms	$113,228	2.09%
Other Salaries & Wages	$87,501	1.61%
General Liability	$84,788	1.56%
Pcso Csi & Prop/Evid	$65,472	1.21%
Books/Pub/Subscrip/Member	$57,450	1.06%
Medicare	$49,569	0.91%
Property Ins	$44,069	0.81%
Repairs & Maintenance	$44,000	0.81%
Professional Services	$40,350	0.74%
Training, Travel & Per Diem	$40,000	0.74%
K-9 Unit Operating Costs	$32,996	0.61%
Shift Premium Incentive Pay	$32,000	0.59%
Off Duty	$30,000	0.55%
Incentive	$29,160	0.54%
Uniforms	$25,000	0.46%
Operating Supplies	$22,600	0.42%
Disability Insurance	$18,652	0.34%
Miscellaneous	$18,100	0.33%
Mobile Wireless Service	$18,000	0.33%
Cell Phone Service	$17,500	0.32%
Communications	$15,000	0.28%
Ammunition	$14,000	0.26%
Other Contractual Service	$13,900	0.26%
Electricity	$13,000	0.24%
Life Insurance	$12,618	0.23%
Pre-Employment Screening	$10,000	0.18%
Court Time	$10,000	0.18%
Water, Sewer, Garbage	$9,500	0.18%
Office Supplies	$9,000	0.17%
Rentals & Leases	$8,240	0.15%

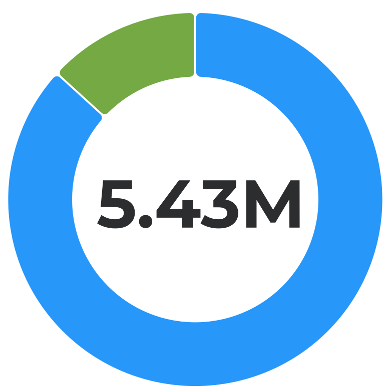
Operation Santa	$6,000	0.11%
Other Ins	$4,319	0.08%
Field Training	$4,000	0.07%
Explorer-Expenses	$3,000	0.06%
Investigations	$2,500	0.05%
Promotional Activites	$1,500	0.03%
Printing & Binding	$1,000	0.02%
Other	$650	0.01%
Court Reporting	$500	0.01%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$26,540	$25,941	$29,887	$13,900	$13,900	0.00%
Training, Travel & Per Diem	$22,668	$32,842	$36,857	$40,000	$40,000	0.00%
Communications	$12,446	$19,742	$17,558	$15,000	$15,000	0.00%
Printing & Binding	$119	$732	$613	$1,000	$1,000	0.00%
Office Supplies	$3,330	$5,281	$2,918	$9,000	$9,000	0.00%
Operating Supplies	$11,228	$24,693	$22,437	$22,600	$22,600	0.00%
Books/Pub/Subscrip/Member	$2,183	$5,009	$10,699	$57,450	$57,450	0.00%
Overtime	$180,372	$238,950	$293,801	$150,000	$150,000	0.00%
Workers Compensation	$104,236	$122,481	$129,400	$132,172	$132,800	0.48%
Professional Services	$24,514	$20,509	$28,909	$40,350	$40,350	0.00%
Rentals & Leases	$8,239	$8,951	$8,611	$8,240	$8,240	0.00%
Court Reporting	-	-	-	$500	$500	0.00%
Promotional Activites	$1,164	$1,426	$1,965	$1,500	$1,500	0.00%
Other Salaries & Wages	$59,425	$54,212	$31,600	$84,507	$87,501	3.54%
Unemployment Compensation	$163	-	-	-	-	-
Machinery & Equipment	-	-	$9,000	-	-	-
FICA	$163,714	$167,284	$190,875	$207,444	$211,949	2.17%
Medicare	$38,288	$39,273	$44,640	$48,515	$49,569	2.17%
Retirement Contributions	$268,183	$321,697	$449,857	$539,560	$541,391	0.34%
Health Insurance	$251,675	$245,292	$273,267	$324,320	$324,080	-0.07%
Disability Insurance	$12,636	$13,489	$16,085	$18,331	$18,652	1.75%
Life Insurance	$8,868	$9,043	$11,781	$12,590	$12,618	0.22%
General Liability	$50,864	$57,611	$65,784	$73,729	$84,788	15.00%
Field Training	$3,765	$2,850	$3,022	$4,000	$4,000	0.00%
Off Duty	$26,706	$34,487	$25,288	$30,000	$30,000	0.00%
Court Time	$8,154	$6,573	$4,824	$10,000	$10,000	0.00%
Acting Supervisor	$1,038	$1,390	$2,094	-	-	-
Assignment Pay	-	$7	$48	-	-	-
Shift Premium Incentive Pay	$27,394	$25,478	$27,298	$32,000	$32,000	0.00%
Pre-Employment Screening	$5,250	$7,300	$8,425	$10,000	$10,000	0.00%
Pcso Csi & Prop/Evid	$36,689	$46,332	$40,042	$60,625	$65,472	8.00%
Pcso Cad & Rms	$85,410	$88,660	$96,839	$106,045	$113,228	6.77%
Investigations	-	$200	$47	$2,500	$2,500	0.00%
Cell Phone Service	$16,296	$17,551	$16,874	$17,500	$17,500	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Mobile Wireless Service	$16,664	$9,075	$18,105	$18,000	$18,000	0.00%
Repairs & Maintenance - Other	$154,721	$129,094	$144,264	$21,793	-	-100.00%
Explorer-Expenses	-	-	-	$3,000	$3,000	0.00%
K-9 Unit Operating Costs	$7,109	$7,809	$16,221	$32,996	$32,996	0.00%
Uniforms	$16,708	$31,078	$36,171	$25,000	$25,000	0.00%
Ammunition	$5,566	$8,146	$9,151	$11,500	$14,000	21.74%
Operation Santa	$11,311	$7,169	$12,625	$6,000	$6,000	0.00%
Incentive	$26,269	$26,620	$26,980	$28,920	$29,160	0.83%
Miscellaneous	$16,148	$15,092	$17,724	$18,100	$18,100	0.00%
Electricity	$24,665	$12,901	$9,866	$25,898	$13,000	-49.80%
Water, Sewer, Garbage	$4,285	$4,656	$8,452	$4,628	$9,500	105.27%
Property Ins	$24,396	$28,668	$37,332	$38,321	$44,069	15.00%
Other Ins	$2,229	$2,229	$833	$3,756	$4,319	14.99%
Interest Expense	-	$9,150	-	-	-	-
Repairs & Maintenance	$29,300	$34,906	$35,394	$20,800	$44,000	111.54%
Salaries & Wages	$2,278,211	$2,396,101	$2,732,541	$2,988,340	$3,057,765	2.32%
Other	-	-	-	$650	$650	0.00%
Total Expenditures	**$4,079,139**	**$4,367,980**	**$5,007,004**	**$5,321,080**	**$5,427,147**	**1.99%**

FY26 Expenditures by Expense Classification



People Costs	**$4,709,585**	86.78%
Operating Costs	**$717,562**	13.22%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$3,475,245	$3,720,319	$4,281,125	$4,628,799	$4,709,585	1.75%
Operating Costs	$603,894	$647,661	$716,879	$692,281	$717,562	3.65%
Capital	-	-	$9,000	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$4,079,139**	**$4,367,980**	**$5,007,004**	**$5,321,080**	**$5,427,147**	**1.99%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-3434-521-12-01	Salaries and Wages	Police Department staffing includes 33 sworn and 5 civilian, full-time employees
001-3434-521-13	Other Wages	School crossing guards
001-3434-521-14	Overtime Wages	Overtime: These funds are used to cover extra hours worked in emergency situations, or to cover shifts during shortages. CBA designates that holidays will be paid at the overtime rate
001-3434-521-15-02	Incentive Pay	Incentive Pay: Florida law requires educational incentive payment, above and beyond the base pay to sworn officers who achieve designated levels of education or advanced training. Many of our officers have advanced degrees and/or levels of training
001-3434-521-15-05	Field Training	In accordance with the collective bargaining agreement, officers serving as field training officers are entitled to additional pay while working in that capacity
001-3434-521-15-06	Off Duty Pay	Covers cost of officers working under contract to provide security at private or special events. These costs are reimbursed by the contractor and/or the city's special event fund. GPD officers will be working with the City of St. Petersburg to help cover some of their larger and more frequent events. These costs will be reimbursed by the City of St. Petersburg
001-3434-521-15-07	Court Pay	Pay for off-duty court appearances and depositions. This increase will be offset by revenue in the form of fines charged to violators found guilty
001-3434-521-15-12	Miscellaneous	In accordance with the collective bargaining agreement, officers are provided a shoe allowance and uniform cleaning allowance
001-3434-521-15-13	Shift Premium	In accordance with collective bargaining agreements, employees working night time hours are paid an extra rate for those hours
001-3434-521-21-01	FICA	FICA budgeted at 6.2% of salary
001-3434-521-21-02	Medicare	Medicare budgeted at 1.45% of salary
001-3434-521-22-00	Retirement	Retirement is budgeted at the current actuarial valuation for the employees who are in a defined benefit plan
001-3434-521-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-3434-521-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-3434-521-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-3434-521-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to the risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-3434-521-31	Professional Services	These funds are used to obtain external services that are more cost effective than to employ in-house personnel for items such as Life Scan, IT support, security charges for Juvenile Assessment Center and other forensics as needed.

001-3434-521-31-04	Pre-employment Screening	Pre-employment screening, to include physical exams, drug screening, polygraph tests, and psychological assessments
001-3434-521-33	Court Reporting	Costs to cover court reporting in potential arbitration or other legal proceedings
001-3434-521-34	Other Contractual	Includes contracts for specialized products and services, including janitorial, pest control and wrecker service for impounded vehicles
001-3434-521-34-21	PSCO CSI & Prop/Evid	Pinellas sheriff's contract for crime scene investigations, evidence storage, and fingerprint analysis
001-3434-521-34-22	PSCO CAD & Rms	Pinellas sheriff's contract for dispatch and records management systems
001-3434-521-35-00	Investigations	Covers costs associated with special investigations, including rental of undercover vehicles as well as payments for crime tips and informants
001-3434-521-40	Travel and Per Diem	Covers travel costs associated with training and conferences not held locally. These include association conferences and accreditation meetings, as well as advanced training in subjects such as traffic homicide investigation, internal affairs, and tactical operations. Police employees not only require minimum training established by state law, but they also must have training commensurate with their assignment in order to maintain various certifications
001-3434-521-41	Communications	Covers costs for all communications service and equipment. Most of these recurring charges are necessary in order to maintain a link between officers' radios and computers and those located in the communications center. Without these links, safety and efficiency would be greatly diminished.
001-3434-521-41-03	Cell Phone Service	Charges for cellular phones that are assigned to each officer for field communications
001-3434-521-41-04	Mobile Wireless Service	Charges for mobile wi-fi for laptop computers used by officers in the field
001-3434-521-43-01	Elecricity	Electricity
001-3434-521-43-02	Water & Sewer	Water & Sewer
001-3434-521-43-03	Gas	Gas
001-3434-521-44	Rentals and Leases	Covers the cost of the lease for the primary copier/printer used by the police records department, as well as minor costs associated with rental of a safety deposit box for certain record storage
001-3434-521-45-01	General Insurance	General liability
001-3434-521-45-03	Property Insurance	Property
001-3434-521-45-04	Other Insurance	Other
001-3434-521-46	Repairs and Maintenance	Covers the cost of operating and maintaining all equipment, computers, and software. The largest component of this is fuel and service for the police vehicle fleet
001-3434-521-47	Printing and Binding	Includes costs to print various forms, such as victim rights books, domestic violence handouts, business cards, and the agency's annual report
001-3434-521-48	Promotional	Includes costs for community programs, such as the citizens' police academy, and maintaining the police department website.
001-3434-521-51	Office Supplies	Includes copy paper, printer ink cartridges, media storage, pens, notebooks, etc.

001-3434-521-52	Operating Supplies	Includes the cost for non-asset items used in daily operations.
001-3434-521-52-01	Police Explorers	Includes the cost of equipment necessary to operate this youth program, which includes up to 15 members. Costs are offset by donations and fundraising activities
001-3434-521-52-06	K-9 Unit	Includes the cost of equipment necessary to operate the K-9 unit
001-3434-521-52-07	Uniforms	Uniforms and related equipment. Approximately $2,000 is offset by grant revenue for body armor purchases
001-3434-521-52-08	Ammunition	Ammunition and targets for training
001-3434-521-52-09	Operation Santa	This program acquires and distributes gifts and food to needy families during the holiday season. All costs are offset by donations received
001-3434-521-54	Books, Publications and Subscriptions	Funds to pay for memberships in professional associations including the International Association of Chief of Police, Florida Police Chief Association, Tampa Bay Area Chief of Police Association, International Homicide Investigators Association, Florida Police Accreditation Coalition, FBI National Academy Associates, and the Florida Association of School Resource Officers; Camera Date storage Cloud fees, policy & training software module maintenance, and Samsara vehicle tracking system.

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Fire Department

Mission

The Fire Department is a full-service fire agency that provides fire and emergency medical services to the residents, businesses and visitors of the City of Gulfport. These services include, but are not limited to, responses for fire, hazardous materials incidents, vehicle crashes, water rescues, emergency medical service, commercial fire inspections, home-safety fire inspections, free smoke detector installation including batteries, Vial of Life program, CERT program, hurricane special needs evacuation program, CPR training, blood borne pathogen training and fire prevention training. The Fire Department is responsible for reporting to the City Manager.

Programs

Fire Prevention/Public Education – The Fire Department each year holds classes or gives lectures to the public concerning fire prevention and disaster planning. A great amount of education is devoted to our school children each year. A yearly average of persons receiving education is over 500.

Safety Survey program and Smoke Detector programs – The Safety Survey programs involves shift personnel and Fire Inspector limited safety Surveys for our commercial building and private residences. The Smoke Detector Program will provide smoke detectors to our residents.

Emergency Management program – The Fire Department has the responsibility of managing the City's Emergency Management Plan which includes all the city departments, re-entry and recovery. One section of this plan provides for the evacuation of the citizens with special needs which are coordinated by Fire Department personnel. The Fire Department also provides education to the public for emergency preparedness.

Fire prevention/Suppression - In FY23/24 our Fire Department was dispatched to over 450 fire and other emergency calls. In order to ensure that our citizens receive the most efficient service, the administration has made every effort to provide the department with equipment necessary to accomplish fire suppression.

Emergency Medical Services - In FY23/24 our department was dispatched to over 3,400 medical emergency calls/rescue calls. Pinellas County Emergency Medical Services has instituted a consolidated county-wide training program. Through the continuing education training program our paramedics and emergency medical technicians receive uniform and up-to-date training making all personnel more efficient and knowledgeable.

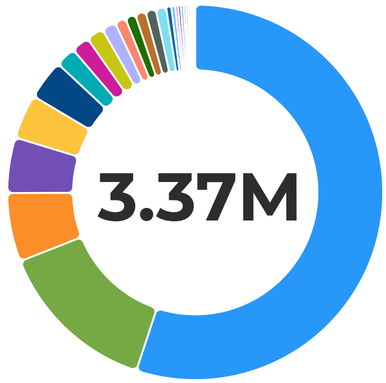
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
EMS Manager/Fire Chief	1.0	1.0	1.0	1.0
Deptuy Fire Chief	1.0	1.0	1.0	1.0
Fire Captain/Paramedic	1.0	-	-	-
Fire Captain/EMT	1.0	-	-	-
Fire Captain	-	1.0	1.0	1.0
EMS Captain	-	1.0	1.0	1.0
Lieutenant Firefighter/Paramedic	2.0	2.0	-	-
Lieutenant Firefighter/EMT	1.0	1.0	-	-
Lieutenant	-	-	3.0	3.0
Firefighter/Volunteer	-	-	-	-
Fire Inspector P/T	-	-	0.5	0.5
Staff Assistant	-	-	-	-
Environmental Safety Officer	-	-	-	-
Firefighter/Paramedic	10.0	9.0	10.0	10.0
Firefighter/EMT	3.0	3.0	3.0	3.0
Total	20.0	19.0	20.5	20.5

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Safety - Fire

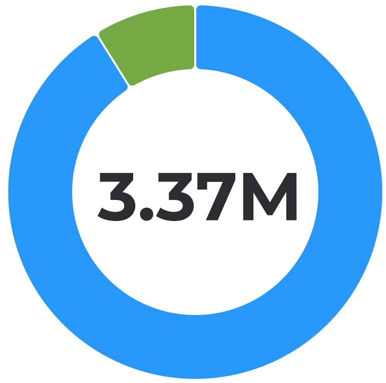


Salaries & Wages	$1,857,425	55.08%
Retirement Contributions	$469,934	13.94%
Overtime	$200,000	5.93%
Health Insurance	$160,822	4.77%
FICA	$129,566	3.84%
Workers Compensation	$115,611	3.43%
Professional Services	$59,000	1.75%
Incentive	$52,140	1.55%
Property Ins	$49,861	1.48%
Operating Supplies	$41,000	1.22%
General Liability	$32,125	0.95%
Medicare	$30,302	0.90%
Other Salaries & Wages	$30,251	0.90%
Repairs & Maintenance	$30,000	0.89%
Books/Pub/Subscrip/Member	$30,000	0.89%
Electricity	$15,000	0.44%
Disability Insurance	$11,330	0.34%
Water, Sewer, Garbage	$8,500	0.25%
Cert Expenses	$8,000	0.24%
Life Insurance	$7,832	0.23%
Other Ins	$6,613	0.20%
Communications	$6,600	0.20%
Miscellaneous	$6,000	0.18%
ALS Contractual	$5,000	0.15%
Promotional Activities	$2,500	0.07%
Assignment	$2,100	0.06%
Rentals & Leases	$2,000	0.06%
Office Supplies	$1,500	0.04%
Other Contractual Service	$696	0.02%
Printing & Binding	$500	0.01%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$594	$594	$594	$696	$696	0.00%
Training, Travel & Per Diem	$284	$2,724	-	-	-	-
Communications	$4,358	$6,019	$5,818	$6,200	$6,600	6.45%
Printing & Binding	$509	$654	$128	$500	$500	0.00%
Promotional Activities	$1,316	$1,803	$2,410	$2,000	$2,500	25.00%
Office Supplies	$1,313	$893	$1,435	$1,500	$1,500	0.00%
Operating Supplies	$28,215	$32,781	$30,133	$38,500	$41,000	6.49%
Books/Pub/Subscrip/Member	$9,308	$16,322	$20,199	$30,000	$30,000	0.00%
Overtime	$324,171	$320,259	$317,969	$200,000	$200,000	0.00%
Workers Compensation	$74,716	$83,195	$91,757	$93,977	$115,611	23.02%
Professional Services	$10,193	$16,861	$47,958	$54,825	$59,000	7.62%
Rentals & Leases	$749	$1,095	$1,615	$2,000	$2,000	0.00%
Other Salaries & Wages	-	-	-	$29,675	$30,251	1.94%
Machinery & Equipment	$2,675	-	-	-	-	-
FICA	$97,068	$97,242	$102,876	$124,894	$129,566	3.74%
Medicare	$22,701	$22,742	$24,060	$29,209	$30,302	3.74%
Retirement Contributions	$221,306	$259,439	$307,344	$411,637	$469,934	14.16%
Health Insurance	$134,887	$138,910	$155,541	$154,314	$160,822	4.22%
Disability Insurance	$6,914	$6,829	$7,748	$10,874	$11,330	4.19%
Life Insurance	$4,629	$4,471	$5,443	$7,522	$7,832	4.12%
General Liability	$19,272	$21,828	$24,924	$27,935	$32,125	15.00%
Repairs & Maintenance - Other	$84,130	$90,579	$45,221	-	-	-
Incentive	$42,044	$44,177	$45,863	$48,240	$52,140	8.08%
Special Rescue	$4,305	$10,826	$7,434	-	-	-
Assignment	$1,701	$1,758	$1,274	$2,100	$2,100	0.00%
Miscellaneous	$4,875	$4,500	$5,976	$6,000	$6,000	0.00%
Electricity	$12,897	$15,056	$14,746	$13,842	$15,000	8.37%
Water, Sewer, Garbage	$6,256	$9,213	$7,485	$9,200	$8,500	-7.61%
Property Ins	$27,604	$32,436	$42,236	$43,357	$49,861	15.00%
Other Ins	$4,175	$4,111	$5,931	$5,750	$6,613	15.01%
ALS Contractual	-	$3,646	$4,459	-	$5,000	-
Cert Expenses	$4,671	$2,766	$2,641	$8,000	$8,000	0.00%
Repairs & Maintenance	$20,701	$19,729	$23,901	$28,000	$30,000	7.14%
Salaries & Wages	$1,171,824	$1,221,349	$1,331,688	$1,782,640	$1,857,425	4.20%
Total Expenditures	**$2,350,361**	**$2,494,807**	**$2,686,807**	**$3,173,387**	**$3,372,208**	**6.27%**

FY26 Expenditures by Expense Classification



People Costs	$3,073,313	91.14%
Operating Costs	$298,895	8.86%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$2,111,141	$2,215,697	$2,404,973	$2,901,082	$3,073,313	5.94%
Operating Costs	$236,545	$279,110	$281,834	$272,305	$298,895	9.76%
Capital	$2,675	-	-	-	-	-
Total Expenditures	**$2,350,361**	**$2,494,807**	**$2,686,807**	**$3,173,387**	**$3,372,208**	**6.27%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-3432-522-12-01	Salaries and Wages	Includes the Fire Chief, Deputy Fire Chief, Fire Captains, Lieutenants, Paramedics, and EMT's
001-3432-522-13	Other Wages	Fire Inspector
001-3432-522-14	Overtime	Overtime
001-3432-522-15-02	Incentive Pay	Incentive Pay
001-3432-522-15-11	Assignment Pay	Assignment Pay
001-3432-522-15-12	Miscellaneous	Miscellaneous
001-3432-522-21-01	FICA	FICA
001-3432-522-21-02	Medicare	Medicare
001-3432-522-22-00	Retirement	Retirement
001-3432-522-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-3432-522-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-3432-522-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-3432-522-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-3432-522-31	Professional Services	This account is used for annual physicals, pre-employment polygraphs, psychological evaluations, promotional testing, new hire testing and an Outreach specialist.
001-3432-522-34	Other Contractual	This covers the cost of pest control for the fire station and living quarters
001-3432-522-41	Communications	Expenses including Centranet, Suncom, postage, Spectrum and Verizon phones
001-3432-522-43-01	Utilities	Electricity
001-3432-522-43-02	Water & Sewer	Water & Sewer
001-3432-522-44	Equipment Rentals	This account includes the rental agreement for the Ricoh Copier
001-3432-522-45-01	Insurance	General liability
001-3432-522-45-03	Property Insurance	Property
001-3432-522-45-04	Other Insurance	Other - Flood & Windstorm/ Firefighter Cancer
001-3432-522-46	Repairs and Maintenanc	Includes the annual maintenance on ground ladders, 2 engine annual pump test, SCBA flow test & repairs. Large diameter hose testing, garage door maintenance, Philips FRx contracts, Suncoast Communications contract, Holomatro extrication equipment repair and maintenance. Renovation/repair of the 1925 La France. Building maintenance & vehicle maintenance. MDT repairs
001-3432-522-47	Printing and Binding	Includes business cards, stationary supplies, fire inspection forms, fire inspections smoke detector forms. CERT forms
001-3432-522-48	Promotional	Includes Fire Prevention Week materials, smoke detectors, CPR cards & supplies, American Heart DVD's, general fire safety educational materials

001-3432-522-51	Office Supplies	Includes office supplies, printer and fax Ink, paper, pens, staples, highlighters, notebook pads, batteries, tape and binders, USB ports
001-3432-522-52	Operating Supplies	Includes IAFF shoe allowance, hose replacement, small tools, bunker gear, helmets, gloves, uniforms, personal protective equipment, extrication gloves, Philips FRx batteries, bunker gear cleaning, thermal imaging batteries, radio batteries, gas meter repair/calibration, and station supplies
001-3432-522-52-12	CERT Program	CERT program expenses
001-3432-522-54	Books, Publications and Subscriptions	Funds to cover memberships including EMS State License, Florida Department of Health lab license, PALS, PCFCA, Florida Fire Chief's Association, Paramedic Schooling for new hires, professional magazines and publications, training classes, conferences, seminars and workshops. NFPA Code updates/Membership, Florida CERT Association

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Finance Services

Mission

The Finance Services Department identifies and develops fiscal policies and practices that enhance the public benefit.

Programs

Budgeting compliance – This involves expenditure and encumbrance level and authority monitoring as well as compliance for supplemental appropriations and transfers. This is a heavily audited area.

Budget preparation – This encompasses the comprehensive development of the budget, encompassing its initial drafts and final published versions. It involves vigilant oversight of the budget-related documents' progression. Additionally, it engages in assisting departments to fulfill their programmatic requirements while optimizing cost-effectiveness. By contributing to well-informed decisions on resource allocation, the finance department aligns budgetary allocations with the organization's overarching objectives

Cash receipts processing – This involves processing of city cash receipts as well as accounting and reconciling all cash accounts. The primary goal of this function is to vigilantly oversee and manage the organization's cash flow, liquidity, and investments. This ensures the availability of adequate funds to meet financial obligations while maximizing returns on surplus funds.

Fixed Assets **-** Under this program, expenditures related to fixed assets are diligently managed. This includes overseeing asset additions, disposals, perpetual inventory, database upkeep, and the mandatory annual physical inventory as stipulated by state regulations. By implementing stringent controls, this program maintains accurate records and promotes accountability in fixed asset management.

Financial reporting **-** This area provides revenue, expenditure, encumbrance reports, and balance sheets. Provides oversight and coordination of the annual audit and the annual comprehensive financial report. Ensures compliance with financial regulations, reporting requirements, and industry standards through accurate and timely reporting, transparency and compliance with regulatory requirements.

Purchasing/Cash disbursement – Responsible for recording financial transactions, maintaining accurate ledgers, and ensuring adherence to accounting principles. Proper bookkeeping is essential for tracking of expenses and liabilities. This program verifies purchase orders and request for payments ensuring that cash disbursements are supported by accurate documentation before any payment is made.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Finance Director	1.0	1.0	1.0	1.0
Accounting Manager	1.0	1.0	1.0	1.0
Senior Accountant	1.0	-	1.0	1.0
Accountanting Technician	1.0	2.0	2.0	2.0
(a) Team Lead*	1.0	-	-	-
(a) Admin Services Technician II - Utilities*	2.0	-	-	-
Total	7.0	4.0	5.0	5.0

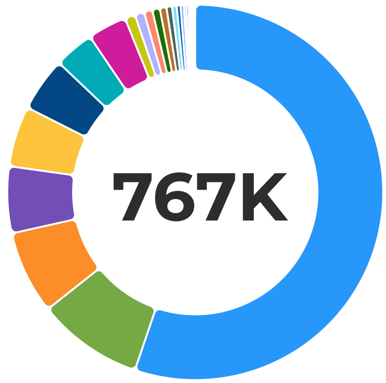
The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

*Full time allocated 35% Water, 35% Sewer and 30% Sanitation

(a) These positions were reported as an independent department starting FY2024 (as of 10/1/2023). Further details of the budgeted positions relevant to this department can be found with the Utility Billing Customer Service Department.

Expenditure Summary

FY26 Budgeted Expenditures - Finance Services



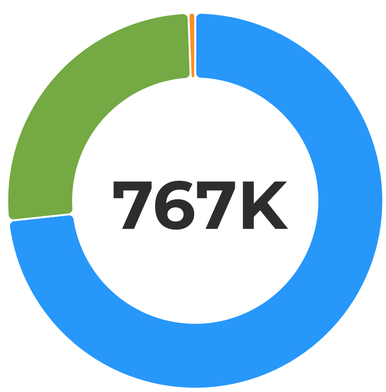
Salaries & Wages	$423,471	55.20%
Accounting & Auditing	$70,000	9.12%
Retirement Contributions	$54,953	7.16%
Health Insurance	$44,117	5.75%
Professional Services	$40,000	5.21%
Repairs & Maintenance	$35,700	4.65%
FICA	$26,336	3.43%
Books/Pub/Subscrip/Member	$25,800	3.36%
Rentals & Leases	$6,800	0.89%
Medicare	$6,159	0.80%
Office Supplies	$5,500	0.72%
Training, Travel & Per Diem	$5,000	0.65%
Communications	$4,500	0.59%
General Liability	$3,614	0.47%
Principal Expense - SBITA	$3,000	0.39%
Disability Insurance	$2,583	0.34%
Life Insurance	$2,197	0.29%
Interest Expense - SBITA	$1,500	0.20%
Operating Supplies	$1,500	0.20%
Overtime	$1,300	0.17%
Workers Compensation	$1,101	0.14%
Other Contractual Service	$1,000	0.13%
Promotional Activities	$500	0.07%
Printing & Binding	$500	0.07%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$1,902	$1,442	$150	$1,000	$1,000	0.00%
Training, Travel & Per Diem	$437	$90	$2,281	$4,000	$5,000	25.00%
Communications	$6,826	$7,059	$6,086	$4,500	$4,500	0.00%
Printing & Binding	$76	$69	$546	$500	$500	0.00%
Promotional Activities	$4,422	$141	-	$500	$500	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Office Supplies	$10,044	$10,259	$4,400	$5,500	$5,500	0.00%
Operating Supplies	$1,593	$854	$909	$1,500	$1,500	0.00%
Books/Pub/Subscrip/Member	$5,114	$819	$541	$28,841	$25,800	-10.54%
Overtime	$5,877	$3,866	$323	$1,300	$1,300	0.00%
Workers Compensation	$1,127	$964	$973	$991	$1,101	11.10%
Professional Services	$12,540	$82,257	$77,710	$40,000	$40,000	0.00%
Accounting & Auditing	$40,530	$55,723	$72,660	$67,000	$70,000	4.48%
Rentals & Leases	$5,792	$8,181	$2,830	$6,800	$6,800	0.00%
Other Charges	$6,569	-	-	-	-	-
Principal Expense - SBITA	$2,908	$3,173	$3,463	$3,000	$3,000	0.00%
Machinery & Equipment	-	-$3,580	-	-	-	-
FICA	$28,408	$19,264	$19,000	$24,756	$26,336	6.38%
Medicare	$6,644	$4,506	$4,444	$5,790	$6,159	6.37%
Retirement Contributions	$34,842	$25,615	$32,213	$52,738	$54,953	4.20%
Health Insurance	$59,565	$36,190	$28,949	$43,510	$44,117	1.40%
Disability Insurance	$2,742	$1,830	$1,452	$2,428	$2,583	6.38%
Life Insurance	$2,048	$1,401	$1,819	$2,069	$2,197	6.19%
General Liability	$3,532	$2,456	$2,804	$3,143	$3,614	14.99%
Bad Debt Expense	-	$630	$450	-	-	-
Repairs & Maintenance	$45,439	$52,920	$36,771	$35,700	$35,700	0.00%
Salaries & Wages	$452,218	$312,851	$310,364	$397,982	$423,471	6.40%
Interest Expense - SBITA	$1,504	$1,239	$949	$1,500	$1,500	0.00%
Total Expenditures	**$742,699**	**$630,220**	**$612,087**	**$735,048**	**$767,131**	**4.36%**

FY26 Expenditures by Expense Classification



People Costs	$562,217	73.29%
Operating Costs	$200,414	26.13%
Capital	$4,500	0.59%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$593,471	$406,487	$399,537	$531,564	$562,217	5.77%
Operating Costs	$144,816	$222,901	$208,138	$198,984	$200,414	0.72%
Capital	$4,412	$832	$4,412	$4,500	$4,500	0.00%
Total Expenditures	**$742,699**	**$630,220**	**$612,087**	**$735,048**	**$767,131**	**4.36%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-1515-513-12-01	Salaries and Wages	Includes Finance Director, Accounting Manager, Senior Accountant, and two Accounting Technicians
001-1515-513-14	Overtime	Overtime funds are used to cover for employee shortage
001-1515-513-21-01	FICA	FICA - budgeted at 6.2% of salary
001-1515-513-21-02	Medicare	Medicare – budgeted at 1.45% of salary
001-1515-513-22-00	Retirement	Retirement is budgeted at the current actuarial valuation for the general employees who are in a defined benefit plan
001-1515-513-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-1515-513-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-1515-513-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-1515-513-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-1515-513-31	Professional Services	These funds are used to obtain external administrative support services
001-1515-513-32	Auditing and Accounting	Annual audit expenditures, including single audits and OPEB report
001-1515-513-34	Other Contractual	Includes contracts for specialized products and services
001-1515-513-40	Travel and Per Diem	Account expenditures for continuing professional education, training, conferences, and meetings to include mileage costs subject to the federal reimbursement IRS rate.
001-1515-513-41	Communications	Covers communication costs including postage
001-1515-513-44	Equipment Rentals	City hall copy machine and postage machine leases
001-1515-513-45-01	Insurance	General liability
001-1515-513-46	Repairs and Maintenance	Includes costs associated with the ERP Pro financial software annal maintenance and CCH maintenance and support
001-1515-513-47	Printing and Binding	Copy charges
001-1515-513-48	Promotional Activities	Includes costs for supplies, materials, and other promotional items given to citizens at City Hall
001-1515-513-51	Office Supplies	Office supplies and copy paper for city hall
001-1515-513-52	Operating Supplies	Includes the cost of 1099 forms, and blank check stock
001-1515-513-54	Books, Publications and Subscriptions	Funds to cover memberships such as FGFOA, GFOA as well as training and reference materials. Software subscriptions to TRS for financial reporting and ClearGov for budgeting.

Capital Outlay

GL Account	Expenditure	Description
001-1515-513-63	Improvements O/T Bldgs	Intentionally blank (zero balance)
001-1515-513-64	Machinery & Equipment	Intentionally blank (zero balance)
001-1515-513-71	Debt Principle	Debt Principal – Leases
001-1515-513-72	Interest Expense	Interest Expense – Leases

Human Resources & Risk Management

Mission

To create, maintain, and support a high-performance employee team through quality staffing, compensation, benefits, organizational development, and risk management.

Programs

Human Resources Administration – This division is responsible for the utilization of the City's Human Resources. Activities include: maintenance of city personnel files; formulation and implementation of practices and policies; training and development programs; compliance with all local, state and federal labor and employment laws; provides orientation for new employees; processes, administers, explains and updates benefits; coordinates with the Finance Department regarding payroll information and insurance billing; promotes good employee relations and actively discourages discrimination at all levels.

Risk Management – This division is responsible for the provision and promotion of an effective program to protect all City assets from loss or damage including both property and people. To identify, analyze and minimize risk exposure using most cost-effective means; maintain updated records of all city owned property; workers' compensation claims and accident reporting; inform appropriate insurance agencies and attorneys; and provide training to identify and correct safety hazards in the workplace.

Payroll – Provides auditing of all departments' time sheets, master file maintenance, preparation and transmittal of payroll input. Prepares the quarterly 941 report as well as the annual W2's.

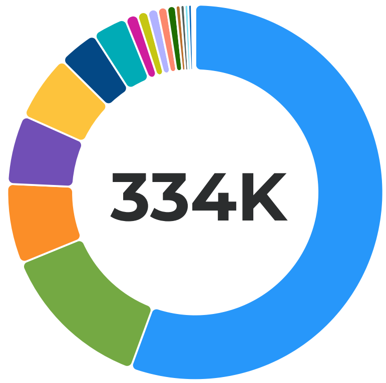
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Director of Risk Management and Human Resources	1.0	1.0	1.0	1.0
Human Resource Assistant	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Human Resources & Risk Management



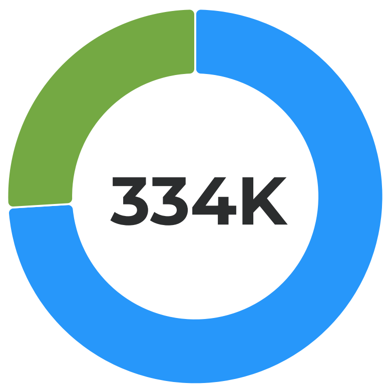
Salaries & Wages	**$185,461**	55.60%
Books/Pub/Subscrip/Member	**$44,095**	13.22%
Retirement Contributions	**$22,997**	6.89%
Professional Services	**$20,000**	6.00%
Health Insurance	**$19,108**	5.73%
FICA	**$11,499**	3.45%
Promotional Activities	**$10,000**	3.00%
General Liability	**$3,614**	1.08%
Office Supplies	**$3,000**	0.90%
Operating Supplies	**$2,980**	0.89%
Medicare	**$2,689**	0.81%
Overtime	**$2,500**	0.75%
Communications	**$1,400**	0.42%
Disability Insurance	**$1,131**	0.34%
Life Insurance	**$1,088**	0.33%
Training, Travel & Per Diem	**$1,000**	0.30%
Printing & Binding	**$500**	0.15%
Workers Compensation	**$482**	0.14%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Training, Travel & Per Diem	-	$419	$521	$1,000	$1,000	0.00%
Communications	-	$830	$948	$1,400	$1,400	0.00%
Printing & Binding	-	$84	$71	$500	$500	0.00%
Promotional Activities	-	$6,311	$13,187	$10,000	$10,000	0.00%
Office Supplies	-	$1,354	$786	$3,000	$3,000	0.00%
Operating Supplies	-	$647	$3,895	$2,980	$2,980	0.00%
Books/Pub/Subscrip/Member	-	$803	$7,555	$44,095	$44,095	0.00%
Overtime	-	$1,889	$2,001	$2,500	$2,500	0.00%
Workers Compensation	-	$412	$522	$540	$482	-10.74%
Professional Services	-	$17,166	$15,447	$20,000	$20,000	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Charges	-	$15,561	$15,152	-	-	-
Machinery & Equipment	-	$55,101	$80,359	-	-	-
FICA	-	$8,894	$9,823	$10,951	$11,499	5.00%
Medicare	-	$2,080	$2,297	$2,561	$2,689	5.00%
Retirement Contributions	-	$8,712	$17,631	$22,609	$22,997	1.72%
Health Insurance	-	$16,328	$18,520	$18,871	$19,108	1.26%
Disability Insurance	-	$847	$1,002	$1,077	$1,131	5.01%
Life Insurance	-	$768	$968	$1,037	$1,088	4.92%
General Liability	-	$2,456	$2,804	$3,143	$3,614	14.99%
Repairs & Maintenance	-	$19,275	$417	-	-	-
Salaries & Wages	-	$150,395	$165,405	$176,630	$185,461	5.00%
Total Expenditures	**-**	**$310,331**	**$359,311**	**$322,894**	**$333,544**	**3.30%**

FY26 Expenditures by Expense Classification



People Costs	**$246,955**	74.04%
Operating Costs	**$86,589**	25.96%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	-	$190,325	$218,169	$236,776	$246,955	4.30%
Operating Costs	-	$64,906	$60,783	$86,118	$86,589	0.55%
Capital	-	$55,101	$80,359	-	-	-
Total Expenditures	**-**	**$310,331**	**$359,311**	**$322,894**	**$333,544**	**3.30%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-1516-513-12-01	Salaries and Wages	Includes Director of Risk Management, Human Resources and Human Resource Assistant
001-1516-513-13	Other Wages	Part-time Staff Assistant (s)
001-1516-513-14	Overtime	Overtime funds are used to cover extra hours worked for payroll, or coverage for employee shortages
001-1516-513-21-01	FICA	FICA - budgeted at 6.2% of salary
001-1516-513-21-02	Medicare	Medicare – budgeted at 1.45% of salary
001-1516-513-22-00	Retirement	Retirement is budgeted at the current actuarial valuation for the general employees who are in a defined benefit plan.
001-1516-513-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-1516-513-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-1516-513-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-1516-513-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-1516-513-31	Professional Services	These funds are used to obtain external services including drug screens and physicals and vaccination costs.
001-1516-513-40	Travel and Per Diem	Annual PRM, FPPA and PRIMA conferences
001-1516-513-41	Communications	Covers communication costs including phone service and mailings
001-1516-513-45-01	Insurance	General Liability
001-1516-513-46	Repairs and Maintenance	Intentionally blank (zero balance)
001-1516-513-47	Printing and Binding	Copy charges
001-1516-513-48	Promotional Activities	Covers the expense of the Employee Recognition Program
001-1516-513-49	Other Charges	Intentionally blank (zero balance)
001-1516-513-51	Office Supplies	Covers the cost of routine office supplies
001-1516-513-52	Operating Supplies	Includes the cost of W2 forms and blank check stock
001-1516-513-54	Books, Publications and Subscriptions	These funds are used to cover memberships, training and reference materials including software subscription for UKG Time & Attendance, annual membership dues, adverstising and various publications and reference materials. Cost for background checks.

Information Technology

Mission

To provide City Employees and citizens with innovative IT solutions; enabling departments to meet or exceed the expectations of those they serve, reducing costs through budgetary efficiency and best practices.

Programs

Information Services – Discovery, analysis and implementation of IT solutions that support interdepartmental initiatives, city partnerships and accessibility for all citizens.

Desktop Computer, Server & Phone support – Ensuring that the enterprise systems, applications, networks, end user devices and communications systems that support the operations of the city are continuously available and operating effectively.

This program provides and supports the maintenance and security of all aspects of the city network by implementing a cost effective and efficient solution to all IT functions of the city.

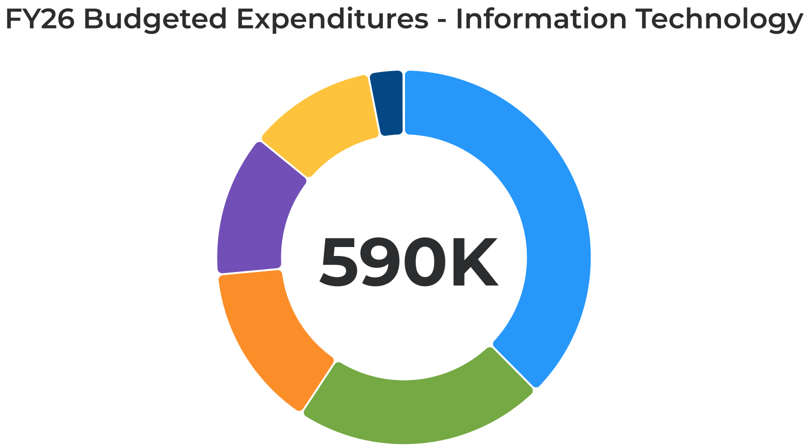
Communications – Effective and efficient implementation of transmitted communication services in various mediums so that all city departments and employees can function in a modern information environment. Maintain a city website and GTV so that citizens have access to city information 24/7.

Financial Analysis & General support- This program includes the administrative and support service activities that allow the IT department to effectively carry out program related functions and associated activates.

To analyze the cost effectiveness of the department yearly in order to ensure we are being good stewards of budgeted funds.

Disaster preparedness – This involves ensuring electronic information resources will be protected and secure, providing for continuous government service delivery, even in cases of emergency or disaster. All data tapes stored off-site are encrypted and secured.

Expenditure Summary

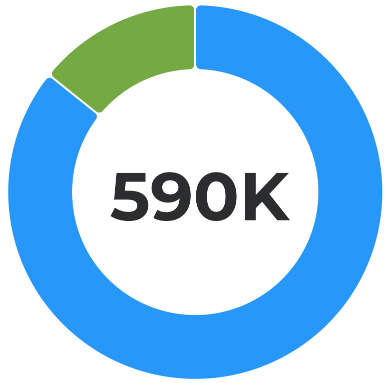


Other Contractual Service	**$221,635**	37.57%
Communications	**$128,036**	21.71%
Machinery & Equipment	**$84,000**	14.24%
Books/Pub/Subscrip/Member	**$73,000**	12.38%
Operating Supplies	**$65,000**	11.02%
Repairs & Maintenance	**$18,000**	3.05%
Office Supplies	**$200**	0.03%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$136,294	$149,966	$200,752	$221,635	$221,635	0.00%
Communications	$82,621	$91,603	$68,715	$80,036	$128,036	59.97%
Office Supplies	-	-	$284	$200	$200	0.00%
Operating Supplies	$37,825	$43,697	$48,829	$65,000	$65,000	0.00%
Books/Pub/Subscrip/Member	-	-	$32,771	$46,640	$73,000	56.52%
Machinery & Equipment	$51,109	$31,294	$12,610	-	$84,000	-
Repairs & Maintenance	$13,589	$29,574	$12,235	$12,382	$18,000	45.37%
Total Expenditures	**$321,438**	**$346,134**	**$376,196**	**$425,893**	**$589,871**	**38.50%**

FY26 Expenditures by Expense Classification



Operating Costs	$505,871	85.76%
Capital	$84,000	14.24%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Costs	$270,329	$314,840	$363,586	$425,893	$505,871	18.78%
Capital	$51,109	$31,294	$12,610	-	$84,000	-
Total Expenditures	**$321,438**	**$346,134**	**$376,196**	**$425,893**	**$589,871**	**38.50%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-1818-519-12-01	Salaries and Wages	Due to department consolidation and a managed services agreement there are no funds allocated to salaries and wages for the Information Technology department

Operating Cost

GL Account	Expenditure	Description
001-1818-519-34	Other Contractual	Contractual Services including, outsourced managed IT service, website content development and Novare contracted website services
001-1818-519-41	Communications	FedEx, postage, website space rental, Spectrum phone connection, Spectrum network connections to off-site city buildings, CSM maintenance, ADA document remediation, City council cellular phones, and HD Internet monthly service
001-1818-519-46	Repairs and Maintenance	Repairs and Maintenance including for items such as vSphere virtual server, SSL certificates, APC battery update and ManageEngine Police auditing software
001-1818-519-51	Office Supplies	Miscellaneous office supplies
001-1818-519-52	Operating Supplies	Operating Supplies including computer lifecycle program upgrades, ciytwide camera replacements/upgrades and various PC supplies.
001-1818-519-54	Books, Publications, and Subscriptions	These funds are used to cover memberships, training and reference materials including PC maintenance, Email filter, Annual renewal of firewall/network system maintenance, and UPS maintenance, cloud e-mail, GovQA application, City council Zoom meeting fees, and any SAAS softwares

Capital Outlay

GL Account	Expenditure	Description
001-1818-519-64	Machinery & Equipment	IT computer/server and other technology equipment and various softw

Library

Mission

The Library's mission is to inform, enlighten and inspire, and thereby promote a more just, tolerant, free and peaceful society. Our primary goals are:

1. To contribute significantly to the cultural, educational and informational strengths of our community through convenient and free access to a wide variety of expertly-selected materials and resources;
2. To promote lifelong habits of reading, literacy, learning, citizenship, and appreciation of the world's cultural achievements;
3. To provide every person with the opportunity for enrichment, inspiration, knowledge, enjoyment and involvement; particularly by promoting citizen volunteerism at the Library and other Leisure Services facilities.

Programs

Library Services -This program provides and supports access to books, magazines, newspapers, audio and video resources, etc. It also includes access to Florida Library Network In-State Inter-Library Loan. This program also provides and supports access to electronic and internet-based resources which include public internet computers, the library website, and materials afforded by the Pinellas County Library interlocal agreement, downloadable eBooks, electronic databases, informational blogs, community social networking, technology training, and 24/7 library services. In addition, this program provides expert professional research and technology assistance including traditional "in person" information assistance, literacy, and advice on access to the collection, as well as cutting-edge online internet services such as virtual reference.

Community Education and Program Event Activities - This program provides and supports educational and instructional classes, leisure activities, workshops, and training including early childhood literacy, book discussions, health and well-being programs, local community service programs, technology training, teen and adult volunteer opportunities, etc.

Cooperative Activities and Community Partnerships - This program includes participation in the Pinellas County Library Cooperative, internally partnering with other governmental agencies and with external organizations.

Workforce Development - This program includes employee performance evaluation, professional certification, continuing education, training and other workforce development initiatives aimed at increasing the capability of employees to participate effectively in the workforce throughout their entire career while simultaneously increasing the City's capacity to adopt high performance work practices.

Physical Plant – This requires continuous review of library operations and facilities by staff in order to eliminate clutter, streamline workflow, determine equipment needs, and provide a safe, clean and attractive environment for patrons, staff and volunteers.

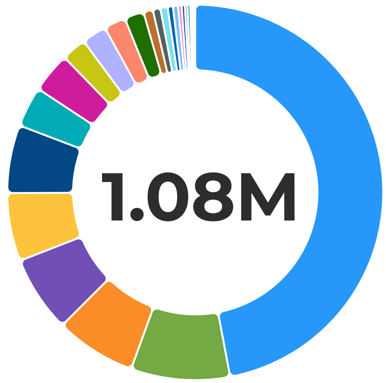
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Director of Library and Technology	1.0	1.0	1.0	1.0
Librarian I (FTE)	2.0	2.0	2.0	2.0
Librarian II	2.0	2.0	2.0	2.0
Library Assistant I (FTE)	1.0	1.5	1.5	1.5
Library Assistant II (FTE)	1.5	0.5	0.5	0.5
Circulation manager	1.0	2.0	2.0	2.0
Library Page (P/T)	0.5	0.5	0.5	0.5
Student Summer Program	0.25	-	0.25	0.25
Total	9.25	9.50	9.75	9.75

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Library



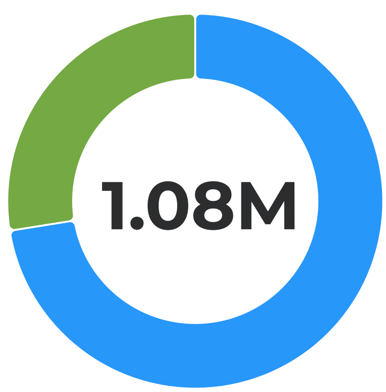
Salaries & Wages	$506,693	47.03%
Other Salaries & Wages	$91,667	8.51%
Books/Public Library Only	$75,000	6.96%
Property Ins	$70,843	6.58%
Health Insurance	$63,225	5.87%
Retirement Contribution	$63,202	5.87%
Other Contractual Service	$37,500	3.48%
FICA	$37,284	3.46%
Electricity	$23,000	2.13%
Communications	$23,000	2.13%
General Liability	$20,176	1.87%
Operating Supplies	$18,000	1.67%
Medicare	$8,720	0.81%
Books/Pub/Subscrip/Member	$7,000	0.65%
Water, Sewer, Garbage	$6,700	0.62%
Rentals & Leases	$5,000	0.46%
Office Supplies	$4,750	0.44%
Disability Insurace	$3,091	0.29%
Overtime	$3,000	0.28%
Life Insurance	$2,515	0.23%
Repairs & Maintenance	$2,500	0.23%
Promotional Activities	$2,000	0.19%
Workers Compensation	$1,556	0.14%
Training, Travel & Per Diem	$1,000	0.09%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$39,986	$28,482	$25,737	$37,500	$37,500	0.00%
Training, Travel & Per Diem	$5	-	-	$1,000	$1,000	0.00%
Communications	$21,639	$22,449	$23,339	$23,000	$23,000	0.00%
Promotional Activities	-	-	$25	$2,000	$2,000	0.00%
Office Supplies	$2,874	$2,876	$2,652	$4,750	$4,750	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Supplies	$12,674	$10,487	$11,630	$17,750	$18,000	1.41%
Books/Pub/Subscrip/Member	$790	$1,312	$6,082	$6,000	$7,000	16.67%
Overtime	$3,076	$2,859	$2,985	$3,000	$3,000	0.00%
Workers Compensation	$1,177	$1,372	$1,459	$1,489	$1,556	4.50%
Rentals & Leases	$4,709	$4,258	$4,248	$5,000	$5,000	0.00%
Other Salaries & Wages	$83,865	$86,395	$93,676	$87,416	$91,667	4.86%
Unemployment Compensation	$30	-	-	-	-	-
Books/Public Library Only	$66,203	$70,928	$83,696	$75,000	$75,000	0.00%
FICA	$28,405	$30,433	$33,274	$36,896	$37,284	1.05%
Medicare	$6,643	$7,117	$7,782	$8,629	$8,720	1.05%
Health Insurance	$60,376	$60,308	$63,019	$62,382	$63,225	1.35%
Life Insurance	$1,777	$1,934	$2,295	$2,542	$2,515	-1.06%
General Liability	$12,104	$13,708	$15,652	$17,544	$20,176	15.00%
Electricity	$17,364	$21,779	$23,308	$18,232	$23,000	26.15%
Water, Sewer, Garbage	$4,241	$5,015	$5,867	$3,419	$6,700	95.96%
Property Ins	$39,220	$46,087	$60,013	$61,603	$70,843	15.00%
Repairs & Maintenance	$2,417	-	$548	$2,500	$2,500	0.00%
Salaries & Wages	$392,964	$428,436	$472,446	$504,683	$506,693	0.40%
Retirement Contribution	$21,112	$24,468	$49,997	$64,983	$63,202	-2.74%
Disability Insurace	$2,333	$2,605	$2,937	$3,079	$3,091	0.39%
Promotional - Federal Award	$3,861	$16,235	$1,683	-	-	-
Total Expenditures	**$829,845**	**$889,544**	**$994,350**	**$1,050,397**	**$1,077,422**	**2.57%**

FY26 Expenditures by Expense Classification



People Costs	**$780,953**	72.48%
Operating Costs	**$296,469**	27.52%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$601,758	$645,928	$729,870	$775,099	$780,953	0.76%
Operating Costs	$228,087	$243,616	$264,480	$275,298	$296,469	7.69%
Total Expenditures	**$829,845**	**$889,544**	**$994,350**	**$1,050,397**	**$1,077,422**	**2.57%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4120-571-12-01	Salaries and Wages	Director of Library and Technology, Librarian I's, Librarian II's, Circulation Desk Managers, and Library Assistant II
001-4120-571-13	Other Wages	Library Assistant I's, Library Assistant II's, Library Page, and Student Summer Program
001-4120-571-14		Overtime: These funds are used to cover extra hours worked or cover for employee shortage
001-4120-571-21-01	FICA	FICA
001-4120-571-21-02	Medicare	Medicare
001-4120-571-22-00	Retirement	Retirement is budgeted at the current actuarial valuation for the general employees who are in a defined benefit plan
001-4120-571-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4120-571-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4120-571-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4120-571-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4120-571-34	Other Contractual	Includes contracts for specialized products and services including janitorial, PPLC purchase allocation, security, pest control, hardware support and cataloger
001-4120-571-40	Travel and Per Diem	Account expenditures include mileage costs for staff attendance at professional meetings
001-4120-571-41	Communications	Phone service, cable, USPS mailing & passport postage
001-4120-571-43-01	Utilities	Electricity
001-4120-571-43-02	Water & Sewer	Water & Sewer
001-4120-571-44	Equipment Rentals	Includes leasing of 2 printer/copiers used by staff and public
001-4120-571-45-01	Insurance	General liability
001-4120-571-45-03	Property Insurance	Property
001-4120-571-46	Repairs and Maintenance	Miscellaneous equipment and building repairs
001-4120-571-48	Promotional	Advertising and programming
001-4120-571-51	Office Supplies	Office supplies and copy paper
001-4120-571-52	Operating Supplies	Operating Supplies including, book and media processing, maintenance, security supplies, computer and printing supplies, children's computers
001-4120-571-54	Books, Publications and Subscriptions	Funds to cover costs associated with librarian memberships and subscriptions including American Library Association, Florida Library Association, miscellaneous workshops and seminars and software subscriptions

Capital Outlay

GL Account	Expenditure	Description
001-4120-571-63	Improvements O/T Bldg	Intentionally blank (zero balance)
001-4120-571-64	Machinery & Equipment	Intentionally blank (zero balance)

001-4120-571-66	Books/Public Library	Library – Books & Materials

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History Museum

Mission

The Gulfport History Museum is dedicated to the preservation and celebration of Gulfport's culture and history. Through exhibits and engaging programs, we strive to educate and inspire both the local community and visiting public. Our commitment to preserving and presenting history aims to inspire curiosity, critical thinking, and empathy among visitors of all ages and backgrounds.

Enriching lives through art, the Gulfport Art Center fosters creativity and learning for all ages. The center's core emphasis lies in delivering inclusive programs and classes that cultivate a deep appreciation for artistic expression among individuals of all ages.

Programs

Preservation of Heritage: Our foremost goal is to safeguard Gulfport's unique cultural heritage by documenting and preserving artifacts, photographs, documents, and stories that showcase the progress of the community.

Education: Engaging and thought provoking programs and exhibits that provide visitors a broader understanding of the history of Gulfport, Florida, and relevant cultural experiences of those who lived in Gulfport throughout the years.

Diversity and Inclusion: We are committed to representing the diverse spectrum of Gulfport history, encompassing a wide range of cultures, perspectives, and experiences. By offering an inclusive platform, we aim to celebrate the contributions of all individuals while fostering a sense of unity through shared understanding.

Collaboration and Partnerships: The museum seeks to establish partnerships with local organizations, schools, artists, historians, and cultural institutions. By collaborating with a wide range of stakeholders, we enrich our offerings and expand our impact, ensuring that our efforts are relevant and responsive to the evolving needs of the community.

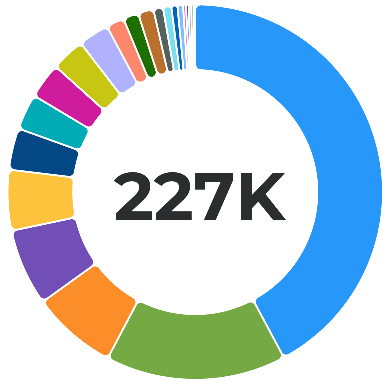
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Museum Curator	-	1.0	1.0	1.0
Museum Assistant (P/T)	-	1.0	1.0	1.0
Art Center Assistant	-	0.5	1.0	1.0
Total	0.0	2.5	3.0	3.0

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - History Museum



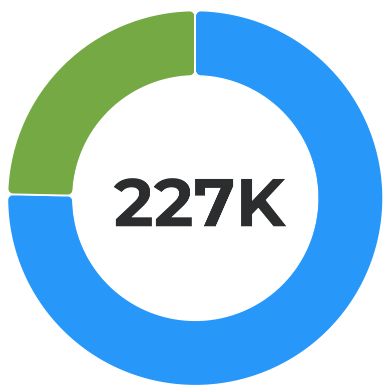
Salaries & Wages	$95,613	42.17%
Other Salaries & Wages	$35,278	15.56%
Health Insurance	$16,672	7.35%
Other Contractual Service	$15,000	6.62%
Retirement Contribution	$11,856	5.23%
FICA	$8,115	3.58%
Communications	$7,000	3.09%
Property Ins	$6,963	3.07%
Repairs & Maintenance	$6,600	2.91%
Operating Supplies	$6,000	2.65%
Books/Pub/Subscrip/Member	$3,500	1.54%
Electricity	$3,000	1.32%
Promotional Activities	$3,000	1.32%
Medicare	$1,898	0.84%
Rentals & Leases	$1,600	0.71%
General Liability	$1,202	0.53%
Water, Sewer, Garbage	$1,100	0.49%
Disability Insurace	$583	0.26%
Office Supplies	$500	0.22%
Training, Travel & Per Diem	$500	0.22%
Life Insurance	$425	0.19%
Workers Compensation	$340	0.15%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	-	-	$30,361	$40,200	$15,000	-62.69%
Training, Travel & Per Diem	-	-	$20	$500	$500	0.00%
Communications	-	-	$2,153	$7,000	$7,000	0.00%
Promotional Activities	-	-	$1,128	$3,000	$3,000	0.00%
Office Supplies	-	-	$173	$500	$500	0.00%
Operating Supplies	-	-	$7,748	$6,000	$6,000	0.00%
Books/Pub/Subscrip/Member	-	-	$585	$1,500	$3,500	133.33%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Workers Compensation	-	-	$248	$271	$340	25.46%
Rentals & Leases	-	-	-	$1,600	$1,600	0.00%
Other Salaries & Wages	-	-	$39,523	$33,598	$35,278	5.00%
FICA	-	-	$5,479	$7,729	$8,115	4.99%
Medicare	-	-	$1,281	$1,808	$1,898	4.98%
Health Insurance	-	-	$5,373	$16,426	$16,672	1.50%
Life Insurance	-	-	$160	$404	$425	5.20%
General Liability	-	-	$932	$1,045	$1,202	15.02%
Electricity	-	-	$1,981	$3,000	$3,000	0.00%
Water, Sewer, Garbage	-	-	-	$1,100	$1,100	0.00%
Property Ins	-	-	$5,900	$6,055	$6,963	15.00%
Repairs & Maintenance	-	-	$8,815	$6,600	$6,600	0.00%
Salaries & Wages	-	-	$48,948	$91,060	$95,613	5.00%
Retirement Contribution	-	-	$5,273	$11,656	$11,856	1.72%
Disability Insurace	-	-	$217	$555	$583	5.05%
Total Expenditures	**-**	**-**	**$166,298**	**$241,607**	**$226,745**	**-6.15%**

FY26 Expenditures by Expense Classification



People Costs	**$170,780**	75.32%
Operating Costs	**$55,965**	24.68%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	-	-	$106,502	$163,507	$170,780	4.45%
Operating Costs	-	-	$59,796	$78,100	$55,965	-28.34%
Total Expenditures	**-**	**-**	**$166,298**	**$241,607**	**$226,745**	**-6.15%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4121-571-12-01	Salaries and Wages	Museum Curator and Art Center Assistant
001-4121-571-13	Other Wages	Two Museum Assistants
001-4121-571-21-01	FICA	FICA
001-4121-571-21-02	Medicare	Medicare
001-4121-571-22	Retirement	Retirement is budgeted at the current actuarial valuation for the general employees who are in a defined benefit plan.
001-4121-571-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4121-571-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4121-571-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4121-571-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4121-571-34	Other Contractual	Includes contracts for specialized products and services, including janitorial, pest control, security and auto dialer
001-4121-571-40	Travel and Per Diem	Account expenditures include mileage costs for staff attendance at professional meetings
001-4121-571-41	Communication	Covers the costs for all communications service and equipment such as internet access, phones, postage and shipping, platform fees, and digitization of records
001-4121-571-43-01	Utilities	Electricity
001-4121-571-43-02	Water & Sewer	Water, Sewer, Sanitation
001-4121-571-44	Rentals & Leases	Includes leasing of printer/copiers used by staff and public
001-4121-571-46	Repairs & Maintenance	Miscellaneous equipment and building repairs including air-conditioning maintenance, installation of drops, painting
001-4121-571-48	Promotional	Advertising & Programming
001-4121--571-51	Office Supplies	Office supplies, copy paper, instructor supplies
001-4121-571-52	Operating Supplies	Computer and printer supplies, class supplies, packaging and storage supplies
001-4121-571-54	Books, Publications and Subscriptions	Funds to cover SAA, SFA, ALA Computer and printer supplies, CatExpress, memberships, and miscellaneous workshops and seminars

Marina

Mission

Gulfport Municipal Marina is to provide the boating public a safe, clean marina environment with efficient first-class service. The marina provides easy access to the Gulf of Mexico and the intercoastal waterway. Insures that the marina operations maintain a favorable relationship with neighboring residents, clubs and businesses. Marina staff will act as goodwill ambassadors for the city by promoting tourism and local business patronage. To promote Clean Marina best practices and develop programs and procedures to keep the Boca Ciega Aquatic Preserve environmentally protected.

Programs

Slip management - One hundred ninety six (196) slips in the marina basin and fifty-six (56) slips in Boca Ciega Yacht Club. The management and operation of twenty -five (25) moorings buoys. Also includes the management of fifty-two (52) dry slips and thirty-two (32) kayak storage spaces.

Retail sales - Ordering and inventory control of sundries, fuel sales, special orders, and collection of slip rental fees.

Ramp fee collection - Includes daily use fee collections, management of yearly passes for resident and non-resident ramp users and parking control.

Transient/Mooring Field vessel management - Includes reservations, fee collection, and controlling of incoming/outgoing vessels occupying the transient/mooring facility.

Fuel management - Includes compliance with all state and federal regulation as it pertains to the safe dispensing of gasoline and diesel fuel, inventory control, fuel spills, and daily/monthly/yearly reports.

Facility maintenance - Includes repair and maintenance of 252 wet slips, 52 dry slips, 32 kayak storage spaces, ship store, fueling facility, transient dock, downtown courtesy dock, Williams Pier, boat launch, regulatory signage and pump-out equipment.

Derelict vessel control - Includes identifying derelict/abandoned vessels, the last-known owner, the proper management of vessel disposal, and removing hazardous waste from vessels.

Clean Marina program - Includes “Best Management Practices” set forth as a state-certified “Clean Marina”. Operation of a pump-out vessel used for the mooring field.

Charter Boat Center - Advertisement and management of the marina’s charter center. The marina encompasses four Egmont Key ferry’s tours, two dolphin watch vessels, pontoon boat rentals, Jet Ski tour rentals and daily fishing charters

Community involvement - The marina hosts the annual Nautical Flea Market and the 4th of July Kids’ Star Spangle Fishing Derby.

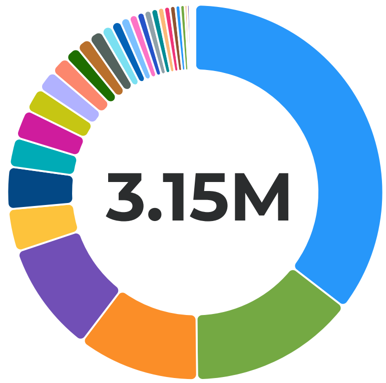
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Director of Marina Operations	1.0	1.0	1.0	1.0
Harbormaster	-	-	-	-
Marina Coordinator	1.0	1.0	1.0	1.0
Marina Assistant II	1.0	1.0	1.0	1.0
Maintenance Worker II (FTE)	1.5	1.5	1.5	1.5
Pump-Out Operator	0.5	0.5	0.5	0.5
Staff Assistant (PT)	0.5	0.5	0.5	0.5
Marina Assistant (FTE)	1.5	1.0	-	-
Fuel Ramp Attendant (P/T)	-	-	1.5	1.5
Billing Supervisor	-	0.5	0.5	0.5
Total	7.0	7.0	7.5	7.5

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Marina



Inventory For Resale	$1,116,500	35.47%
Administration Overhead	$452,700	14.38%
Salaries & Wages	$330,065	10.49%
Transfer To General Fund	$300,000	9.53%
Other Salaries & Wages	$116,404	3.70%
Repairs & Maintenance	$114,800	3.65%
Operating Supplies	$80,000	2.54%
Property Ins	$78,987	2.51%
Professional Services	$66,500	2.11%
Electricity	$57,000	1.81%
Water, Sewer, Garbage	$50,981	1.62%
Retirement Contributions	$40,928	1.30%
Health Insurance	$39,761	1.26%
Grocery	$38,500	1.22%
Communications	$30,000	0.95%
FICA	$27,836	0.88%
Bait & Tackle	$25,025	0.79%
Workers Compensation	$22,259	0.71%
Derelict Vessel Removal	$20,000	0.64%
Other Ins	$19,819	0.63%
Misc Marine Supplies	$18,480	0.59%
Beer	$16,940	0.54%
Other Contractual Service	$16,000	0.51%
Rentals & Leases	$15,000	0.48%
Promotional Activities	$13,000	0.41%
Aid To Private Organizations	$12,060	0.38%
Training, Travel & Per Diem	$6,770	0.22%
Medicare	$6,510	0.21%
General Liability	$3,657	0.12%
Overtime	$2,500	0.08%
Office Supplies	$2,000	0.06%
Disability Insurance	$1,880	0.06%
Life Insurance	$1,757	0.06%
OPEB	$1,200	0.04%
Printing & Binding	$800	0.03%
Books/Pub/Subscrip/Member	$765	0.02%

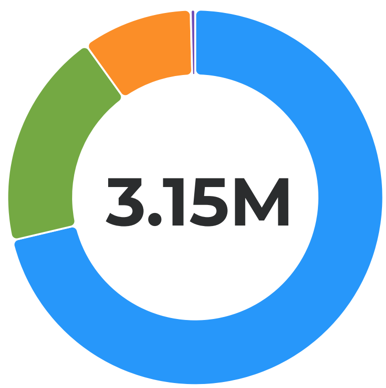
●	Other Current Charges	**$500**	0.02%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$9,767	$16,232	$15,958	$10,000	$16,000	60.00%
Training, Travel & Per Diem	$2,457	$6,153	$7,609	$6,770	$6,770	0.00%
Communications	$27,505	$27,622	$28,248	$30,000	$30,000	0.00%
Printing & Binding	$1,563	$236	$96	$800	$800	0.00%
Promotional Activities	$23,507	$10,704	$12,056	$10,000	$13,000	30.00%
Office Supplies	$2,109	$3,896	$4,069	$2,000	$2,000	0.00%
Operating Supplies	$73,610	$79,250	$116,935	$80,000	$80,000	0.00%
Books/Pub/Subscrip/Member	$490	$495	$495	$765	$765	0.00%
Overtime	$7,242	$7,974	$6,307	$2,500	$2,500	0.00%
Workers Compensation	$16,447	$18,953	$19,159	$19,515	$22,259	14.06%
Professional Services	$7,115	$9,635	$37,660	$66,500	$66,500	0.00%
Other Current Charges	$517	$587	$392	$500	$500	0.00%
Rentals & Leases	$4,632	$4,632	$4,824	$15,000	$15,000	0.00%
Other Salaries & Wages	$120,422	$110,311	$110,631	$110,861	$116,404	5.00%
Pension Expense	$50,083	$121,597	$15,326	-	-	-
Depreciation	$313,936	$303,834	$324,998	-	-	-
Aid To Private Organizations	$12,143	$13,056	$12,386	$12,060	$12,060	0.00%
FICA	$21,763	$21,029	$22,151	$26,518	$27,836	4.97%
Medicare	$5,090	$4,918	$5,180	$6,202	$6,510	4.97%
Retirement Contributions	$12,524	$14,144	$28,250	$40,237	$40,928	1.72%
Health Insurance	$33,466	$36,176	$37,039	$39,294	$39,761	1.19%
Disability Insurance	$1,351	$1,422	$1,555	$1,791	$1,880	4.97%
Life Insurance	$1,118	$1,171	$1,336	$1,674	$1,757	4.96%
General Liability	$2,196	$2,484	$2,836	$3,180	$3,657	15.00%
Bad Debt Expense	$12,211	$10,630	$6,177	-	-	-
Electricity	$51,321	$54,269	$53,314	$53,887	$57,000	5.78%
Water, Sewer, Garbage	$43,708	$51,405	$57,898	$47,205	$50,981	8.00%
Property Ins	$43,736	$51,380	$66,908	$68,684	$78,987	15.00%
Other Ins	$7,692	$8,886	$9,450	$17,234	$19,819	15.00%
OPEB	$1,627	$1,428	$1,549	$1,200	$1,200	0.00%
Administration Overhead	$361,968	$428,682	$497,334	$495,000	$452,700	-8.55%
Transfer To General Fund	$241,312	$428,682	$331,556	$402,000	$300,000	-25.37%
Repairs & Maintenance	$63,091	$59,927	$153,008	$114,800	$114,800	0.00%
Salaries & Wages	$226,448	$237,401	$286,210	$314,348	$330,065	5.00%
Car/Slip Allowance	$5,388	$5,388	$5,388	-	-	-
Derelict Vessel Removal	$331	$11,723	$8,298	$20,000	$20,000	0.00%
Rep & Maint Other	$299	$1,448	$7,869	-	-	-
Rep & Maint Mooringfield	$680	-	-	-	-	-
Rep & Maint Pier Repairs	-	-	$8,625	-	-	-
Hurricane	$35,507	$22,315	$164,843	-	-	-
Grocery	$26,387	$27,333	$34,006	$34,650	$38,500	11.11%
Beer	$20,630	$15,885	$15,443	$16,940	$16,940	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Bait & Tackle	$28,513	$27,910	$32,853	$25,025	$25,025	0.00%
Misc Marine Supplies	$18,939	$9,696	$19,841	$18,480	$18,480	0.00%
Marina Fence	-	-	-	-	-	-
Marina Solar	-	-	-	-	-	-
Living Shoreline	-	-	-	-	-	-
Dry Storage	-	-	-	-	-	-
Marina Master Plan	-	-	$43,950	$400,000	-	-100.00%
Marina Wifi Project	-	-	-	-	-	-
Digital Fuel Dispensers	-	-	-	-	-	-
Inventory For Resale	$1,346,114	$1,275,329	$1,118,889	$1,232,000	$1,116,500	-9.38%
Total Expenditures	**$3,286,954**	**$3,546,226**	**$3,738,905**	**$3,747,620**	**$3,147,884**	**-16.00%**

FY26 Expenditures by Expense Classification



Operating Costs	**$2,244,724**	71.31%
People Costs	**$591,100**	18.78%
Transfers	**$300,000**	9.53%
Capital	**$12,060**	0.38%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$502,969	$581,913	$540,081	$564,140	$591,100	4.78%
Operating Costs	$2,530,531	$2,522,575	$2,810,932	$2,369,420	$2,244,724	-5.26%
Capital	$12,143	$13,056	$56,336	$412,060	$12,060	-97.07%
Transfers	$241,312	$428,682	$331,556	$402,000	$300,000	-25.37%
Total Expenditures	**$3,286,954**	**$3,546,226**	**$3,738,905**	**$3,747,620**	**$3,147,884**	**-16.00%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
460-4140-575-12-01	Salaries and Wages	Includes the Director of Marina Operations, Marina Coordinator, Marina Assistant II, Maintenance Worker II, and Billing Supervisor (Billing Supervisor is allocated 50% to Marina and 50% to Utility Billing – Customer Service department)
460-4140-575-13	Other Wages	Maintenance Worker II, Fuel Ramp Attendant, Staff Assistant and Pump-out Operator
460-4140-575-14	Overtime	Overtime
460-4140-575-21-01	FICA	FICA
460-4140-575-21-02	Medicare	Medicare
460-4140-575-22-00	Retirement	Retirement
460-4140-575-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
460-4140-575-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
460-4140-575-23-04	Life Insurance	Life Insurance is provided to all full-time employees
460-4140-575-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification
460-4140-575-29	OPEB	Other post-employment benefits-health insurance retiree

Operating Cost

GL Account	Expenditure	Description
460-4140-575-31	Professional Services	Professional services including Grant writing and Lobbying
460-4140-575-34	Other Contractual	Routine services provided by vendors, pest control and Dockwa processing fees
460-4140-575-34-01	Derelict Vessel removal	Derelict Vessel removal
460-4140-575-40	Travel and Per Diem	Seminars intended in keeping abreast of a heavily-regulated industry. This includes federal, state and county Adopted rules and regulations
460-4140-575-41	Communications	Credit card, fax machine phone lines, public Wi-Fi
460-4140-575-43-01	Utilities	Electricity
460-4140-575-43-02	Water & Sewer	Water & Sewer
460-4140-575-44	Rentals & Leases	Costs associated with contracted slip rentals
460-4140-575-45-01	Insurance	General liability
460-4140-575-45-03	Property Insurance	Property
460-4140-575-45-04	Other Insurance	Other - Flood & Windstorm
460-4140-575-46	Repairs and Maintenance	Covers expenditures for Mooring field inspection and buoy cleaning, maintenance of the marina facility, including seawalls, the fuel system, docks, gates, boat lifts, Wi-Fi keyless entry system, regulatory signage, courtesy dock, pump-out vessel fuel, ship store, fire extinguishers, security lighting, and software maintenance
460-4140-575-47	Printing and Binding	Ramp passes, informational materials, and copier charges
460-4140-575-48	Promotional	Promotional costs associated with advertising and tournaments
460-4140-575-49	Other Current Charges	Licenses for resale of bait, propane, beverages, and fuel storage tank

460-4140-575-49-02	Administrative Overhead	Includes charges of 15% against recurring revenues of operations, this amount is transferred to the General Fund to cover administrative services including finance, personnel, budgeting, risk management, clerical services, building maintenance etc.
460-4140-575-51	Office Supplies	Copy paper, printer cartridges, miscellaneous office supplies
460-4140-575-52	Operating Supplies	Covers credit card service fees, pay station, janitorial supplies, uniforms, small tools, pump-out hoses, dock box replacement, absorbent pads and boom, and charter center ice
460-4140-575-52-01 thru 460-4140-575-52-05	Inventory for Resale	Items sold in the ship store to the public including fuel, ice, live and frozen bait, tackle, sundries and marine supplies
460-4140-575-54	Memberships	Association of Marine Industries, and the Tampa Bay Business Journal
460-4140-575-82	Aid to Private Organizations	In-kind slip rentals provided by the City for the Sea Scouts

Transfers

GL Account	Expenditure	Description
460-4140-575-91-05	Transfers	PILOT Payment In lieu of Taxes – to General Fund

Capital Outlay

GL Account Number	Expenditure Type	Description
460-4140-575-62	Buildings	Intentionally blank (zero balance)
460-4140-575-63	Improvements Other Than Buildings	Costs associated with improvements other than buildings including:
460-4140-575-64-05	Machinery & Equipment	Intentionally blank (zero balance)

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Community Development - Planning

Mission

The Planning Division is part of the Community Development Department and is charged with the oversight of long- and short-range planning activities in the City.

Programs

Boards and committees – The provision of technical support to the City Council, the Board of Adjustment, the Planning and Zoning Board, as well as on an as-needed basis to other city boards and committees.

Comprehensive planning – This includes activities involved in the drafting, modification and update of the City's Comprehensive Plan. Inclusive of these duties are the preparation of the Evaluation and Appraisal Report and associated amendment activities, and Future Land Use Map. Most of these functions are mandated by Federal or State legislation.

Flood control regulation – Responsibilities include maintenance of the Community Rating System (CRS) program, the Local Mitigation Strategy (LMS) plan, which is the City's Floodplain management Plan, Zoning Code Chapter 10.5 Flood Damage Reduction, and shared oversight of the City's participation in the National Flood Insurance Program (NFIP) required by the Federal Emergency Management Agency (FEMA) in order to qualify for subsidized flood insurance for property owners located in flood prone areas.

Grant writing – Responsibilities include preparation, submission and administration of a variety of grants for projects and capital improvements. Inclusive with this role, staff aids other departments in different stages of the grant administration process.

Zoning – This includes activities involved with short range planning functions such as the preparation of Land Development Regulations, implementing the Comprehensive Plan, analysis and drafting of ordinances relating to Chapter 22 of the Municipal Code of Ordinances (Zoning Code) and the processing of zoning amendments, development order applications including site plan review and review of development agreements, review of variance and conditional use applications, and review of business tax receipt applications. Planning staff review permit applications for comprehensive plan and zoning compliance. Activities in this area include the provision of general zoning information to property owners, developers and builders. Included in this category is the review of building plans for zoning compliance.

Economic Redevelopment – Activities in this area include working with a variety of development partners, including business representatives, developers, contractors and other governmental entities on development proposals and consultations.

Intergovernmental – Serve as the City's representative on one or more intergovernmental boards such as the Technical Advisory Committee of the Metropolitan Planning Organization, and the Pinellas Planning Council (Forward Pinellas) Planner's Advisory Committee.

Personnel Summary

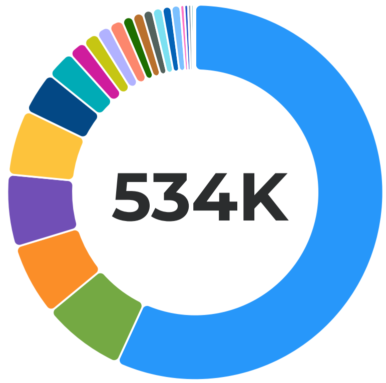
Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Community Development Director*	0.33	-	0.33	0.33
Planning Administrator	-	-	1.0	-
Planning Administrator/CRS Coordinator	-	-	-	1.0
Planner	1.0	1.0	1.0	1.0
Planner II	-	-	1.0	-
Planner II/Certified Floodplain Manager	-	-	-	1.0
Principal Planner	1.0	1.0	-	-
Administrative Assistant*	0.33	0.33	0.33	0.33
Total	2.66	2.33	3.66	3.66

* Full time positions allocated 33% to Planning, 33

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Community Development - Planning Division



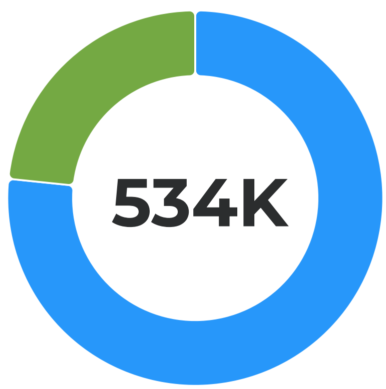
Salaries & Wages	**$303,392**	56.85%
Retirement Contributions	**$38,241**	7.17%
Professional Services	**$33,500**	6.28%
General Liability	**$33,335**	6.25%
Health Insurance	**$30,199**	5.66%
FICA	**$19,381**	3.63%
Communications	**$13,200**	2.47%
Office Supplies	**$8,050**	1.51%
Books/Pub/Subscrip/Member	**$7,140**	1.34%
Training, Travel & Per Diem	**$6,500**	1.22%
Other Contractual Service	**$6,500**	1.22%
Overtime	**$5,000**	0.94%
Operating Supplies	**$5,000**	0.94%
Printing & Binding	**$4,570**	0.86%
Medicare	**$4,533**	0.85%
Car Allowance	**$4,200**	0.79%
Rentals & Leases	**$4,130**	0.77%
Disability Insurance	**$1,887**	0.35%
Water/Sewer/Garbage	**$1,700**	0.32%
Life Insurance	**$1,470**	0.28%
Repairs & Maintenance	**$1,000**	0.19%
Workers Compensation	**$789**	0.15%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$1,597	$1,657	$297	$6,500	$6,500	0.00%
Training, Travel & Per Diem	$3,014	$860	$783	$6,500	$6,500	0.00%
Communications	$6,397	$9,338	$10,106	$13,200	$13,200	0.00%
Printing & Binding	$2,097	$3,677	$3,454	$4,156	$4,570	9.96%
Office Supplies	$10,058	$9,691	$6,713	$8,050	$8,050	0.00%
Operating Supplies	$3,851	$3,661	$4,478	$5,000	$5,000	0.00%
Books/Pub/Subscrip/Member	$829	$620	$1,284	$6,970	$7,140	2.44%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Overtime	-	-	$12	$5,000	$5,000	0.00%
Workers Compensation	$462	$532	$578	$591	$789	33.50%
Professional Services	$297	-	-	$33,500	$33,500	0.00%
Rentals & Leases	$1,065	$1,304	$1,104	$4,130	$4,130	0.00%
FICA	$11,948	$12,259	$13,103	$18,336	$19,381	5.70%
Medicare	$2,794	$2,867	$3,065	$4,288	$4,533	5.71%
Car Allowance	$4,213	$4,211	$2,526	$4,200	$4,200	0.00%
Retirement Contributions	$10,340	$10,849	$17,760	$37,318	$38,241	2.47%
Health Insurance	$20,814	$21,022	$20,687	$30,059	$30,199	0.47%
Disability Insurance	$1,130	$1,198	$1,247	$1,748	$1,887	7.95%
Life Insurance	$813	$849	$931	$1,356	$1,470	8.41%
General Liability	$19,996	$22,648	$25,864	$28,987	$33,335	15.00%
Water/Sewer/Garbage	$1,275	$1,341	$1,878	$1,377	$1,700	23.46%
Repairs & Maintenance	$834	$4,322	$1,690	$1,000	$1,000	0.00%
Salaries & Wages	$185,876	$197,138	$210,484	$286,550	$303,392	5.88%
Total Expenditures	**$289,700**	**$310,045**	**$328,044**	**$508,816**	**$533,717**	**4.89%**

FY26 Expenditures by Expense Classification



People Costs	**$409,092**	76.65%
Operating Costs	**$124,625**	23.35%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$238,390	$250,925	$270,393	$389,446	$409,092	5.04%
Operating Costs	$51,310	$59,119	$57,651	$119,370	$124,625	4.40%
Total Expenditures	**$289,700**	**$310,045**	**$328,044**	**$508,816**	**$533,717**	**4.89%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-5117-515-12-01	Salaries and Wages	Includes Planning Administrator, Planner I, Planner II, and a portion of the Department Director and Administrative Assistant
001-5117-515-13-03	Other Wages	Car Allowance
001-5117-515-21-01	FICA and Medicare	FICA
001-5117-515-21-02	Medicare	Medicare
001-5117-515-22-00	Retirement	Retirement
001-5117-515-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-5117-515-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-5117-515-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-5117-515-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-5117-515-31	Professional Services	Includes professional contracts for specialized services including: miscellaneous engineering costs associated with site plan reviews, and consulting services for mandated State and Federal projects, CRS compliance, Compliance Plan and Analysis and council projects as well as preparation of the EAR
001-5117-515-34	Other Contractual	Covers annual GIS address updates, ESRI maintenance
001-5117-515-40	Travel and Per Diem	Covers regional American Planning Association (APA) conferences and miscellaneous planning related workshops to maintain American Institute of Certified Planners (AICP) continuing education requirements
001-5117-515-41	Communications	Covers departments' cell phones, postage, and bulk mail permit
001-5117-515-43-02	Utilities	Water/sewer/garbage
001-5117-515-44	Equipment Rentals	Covers 1/3 the cost of the copier lease for Community Development. The remaining 2/3 of the lease is paid by Building and Code Enforcement
001-5117-515-45-01	Insurance	Covers the cost of General Liability coverage
001-5117-515-46	Repairs and Maintenance	Costs associated with miscellaneous reparis and maintence
001-5117-515-47	Printing and Binding	Covers the cost of printing various materials associated with CRS outreach programs, Comprehensive Plan Amendments, and special projects
001-5117-515-51	Office Supplies	Includes miscellaneous office supplies
001-5117-515-52	Operating Supplies	Covers GIS equipment maintenance and credit card service fees.
001-5117-515-54	Books, Publications and Subscriptions	Covers costs associated with membership and subscription fees including, APA, AICP, and Planners Advisory Service and Zoning Digest, BS&A and ESRA software subscriptions

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Community Development - Building

Mission

This division's primary responsibility involves implementation and enforcement of the Florida Building Code and associated life/safety regulations.

Programs

Business Tax Receipts – This division is responsible for the issuance of business tax receipts, which also includes coordinating review of applications for zoning compliance and with the Fire Department for fire inspections for new businesses.

Code Enforcement – Responsibilities include coordination with the code enforcement and planning divisions for life/safety and minimum housing code regulation enforcement. This division works closely with code enforcement to identify and abate non-permitted construction activities.

Flood control regulation - Duties include the review of construction plans for compliance with the city's flood control regulations as well as compliance with State and Federal construction regulations, including the Florida Building Code. Responsibilities also include interaction with the planning division regarding maintenance activities associated with the Community Rating System (CRS) program.

Inspections – These activities are associated with permitting activities involved in the enforcement of the Florida Building Code and associated life/safety codes. This involves on-site inspections of permitted construction activities, as well as public contact with residents, property owners and contractors to provide assistance throughout the construction process.

Permitting – This includes review of construction plans for compliance with the Florida Building Code, associated life/safety codes and Zoning Code compliance. Permits are tracked throughout the construction process to ensure that inspections are performed and code compliance is maintained.

Personnel Summary

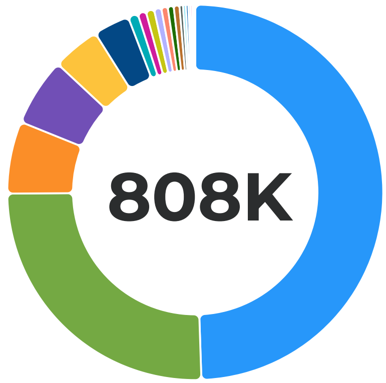
Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Community Development Director*	0.33	-	0.33	0.33
Building Official	1.0	1.0	1.0	1.0
Building Inspector	-	-	2.0	-
Permit Technician	1.0	1.0	2.0	2.0
Staff Assistant	-	1.0	1.0	-
Staff Assistant II	-	-	-	1.0
Plans Examiner	-	1.0	1.0	1.0
Administrative Assistant*	0.33	0.33	0.33	0.33
Total	2.66	4.33	7.66	5.66

* Full time positions allocated 33% to Planning

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Community Development - Building Division



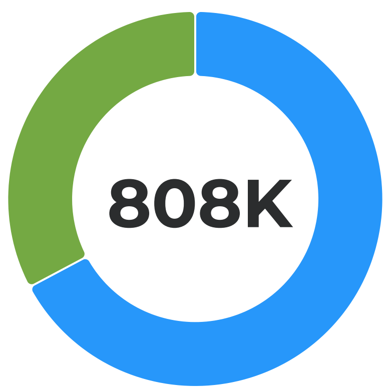
Salaries & Wages	$399,518	49.48%
Other Contractual Service	$205,313	25.43%
Retirement Contributions	$50,160	6.21%
Health Insurance	$47,182	5.84%
General Liability	$33,335	4.13%
FICA	$25,080	3.11%
Books/Pub/Subscrip/Member	$6,895	0.85%
Medicare	$5,856	0.73%
Workers Compensation	$5,671	0.70%
Overtime	$5,000	0.62%
Operating Supplies	$4,500	0.56%
Rentals & Leases	$4,130	0.51%
Training, Travel & Per Diem	$4,000	0.50%
Disability Insurance	$2,474	0.31%
Life Insurance	$1,897	0.23%
Communications	$1,776	0.22%
Office Supplies	$1,500	0.19%
Other Ins	$1,323	0.16%
Repairs & Maintenance	$1,000	0.12%
Printing & Binding	$760	0.09%
Repairs & Maintenance - Other	$143	0.02%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$33,578	$61,672	$243,532	$205,313	$205,313	0.00%
Training, Travel & Per Diem	$1,382	$929	-	$4,000	$4,000	0.00%
Communications	$895	$1,106	$879	$1,776	$1,776	0.00%
Printing & Binding	-	$69	$330	$760	$760	0.00%
Office Supplies	$35	$446	$739	$1,500	$1,500	0.00%
Operating Supplies	$29,438	$8,317	$10,249	$4,500	$4,500	0.00%
Books/Pub/Subscrip/Member	$135	$1,342	$1,551	$6,725	$6,895	2.53%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Overtime	-	-	$8	$5,000	$5,000	0.00%
Workers Compensation	$5,614	$6,470	$6,804	$6,949	$5,671	-18.39%
Professional Services	$2,046	-	$1,620	-	-	-
Rentals & Leases	$6,056	$6,297	$6,097	$4,130	$4,130	0.00%
Machinery & Equipment	$9,690	$61,936	$41,003	-	-	-
FICA	$17,131	$17,215	$12,656	$31,135	$25,080	-19.45%
Medicare	$4,006	$4,026	$2,960	$7,282	$5,856	-19.58%
Retirement Contributions	$18,598	$19,953	$28,130	$64,279	$50,160	-21.97%
Health Insurance	$29,616	$25,242	$20,266	$62,903	$47,182	-24.99%
Disability Insurance	$1,644	$1,617	$1,059	$3,033	$2,474	-18.43%
Life Insurance	$1,160	$1,127	$795	$2,291	$1,897	-17.20%
General Liability	$19,996	$22,648	$25,864	$28,987	$33,335	15.00%
Repairs & Maintenance - Other	$1,955	$2,123	$1,300	$143	$143	0.00%
Other Ins	$687	$702	$701	$1,150	$1,323	15.04%
Repairs & Maintenance	$8,300	$2,905	-	$1,000	$1,000	0.00%
Salaries & Wages	$270,264	$276,863	$205,282	$497,178	$399,518	-19.64%
Total Expenditures	**$462,226**	**$523,005**	**$611,825**	**$940,034**	**$807,513**	**-14.10%**

FY26 Expenditures by Expense Classification



People Costs	**$542,838**	67.22%
Operating Costs	**$264,675**	32.78%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$348,033	$352,513	$277,960	$680,050	$542,838	-20.18%
Operating Costs	$104,503	$108,555	$292,862	$259,984	$264,675	1.80%
Capital	$9,690	$61,936	$41,003	-	-	-
Total Expenditures	**$462,226**	**$523,005**	**$611,825**	**$940,034**	**$807,513**	**-14.10%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-5119-524-12-01	Salaries and Wages	Includes Building Official, Building Inspectors, Permit Technicians, Staff Assistant, Plans Examiner and a portion of the Director and Administrative Assistant
001-5119-524-14	Overtime	Overtime
001-5119-524-21-01	FICA	FICA
001-5119-524-21-02	Medicare	Medicare
001-5119-524-22-00	Retirement	Retirement
001-5119-524-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-5119-524-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-5119-524-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-5119-524-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-5119-524-34	Other Contractual	Costs associated with contractual services for building official, inspection, GIS and other as needed
001-5119-524-40	Travel and Per Diem	This account covers conference and training costs involved with mandatory continuing education for the Building Official and Inspector. Also covered is the annual Florida Association of Occupational Licensing Association (FAOLA) conference, the annual Floodplain Managers conference for certification maintenance and Energov training
001-5119-524-41	Communications	Covers division cell phone expenditures
001-5119-524-44	Equipment Rentals	To cover 1/3 the cost of the copier lease for Community Development. The remaining 2/3 of the lease is paid by Planning and Code Enforcement
001-5119-524-45-01	Insurance	Covers the cost of General Liability coverage
001-5119-524-46	Repairs and Maintenance	Software Maintenance
001-5119-524-47	Printing and Binding	The account covers the cost of printing various materials associated with permitting including parking permits
001-5119-524-51	Office Supplies	Includes miscellaneous office supplies
001-5119-524-52	Operating Supplies	Operating supplies associated with credit card service fees, uniforms for field personnel and miscellaneous testing equipment
001-5119-524-54	Books, Publications and Subscriptions	Covers costs associated with membership and subscription fees for registrations, new building and electrical code book updates, training manuals for inspector certifications and 1/3 of BS&A software

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Community Development - Code Enforcement

Mission

The purpose of this division is the enforcement of the City Code of Ordinances. This includes responding to complaints and patrol of the City to identify violations.

Programs

Building/Life safety - Responsibilities include enforcement of the City's building and life/safety codes and the City's minimum housing code with particular attention to redevelopment areas.

Nuisance Abatement - Activities include abatement of nuisances, trash, debris, abandoned vehicles, and high weeds violations.

Redevelopment - Redevelopment related activities include identification and response to blighting or potentially blighting conditions as identified in the City's Comprehensive Plan and Redevelopment Plans.

Personnel Summary

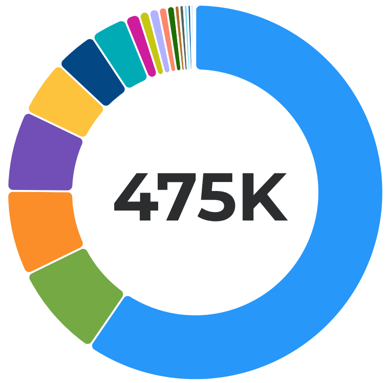
Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Community Development Director*	0.33	-	0.33	0.33
Code Enforcement Officer I	1.0	1.0	1.0	1.0
Code Enforcement Officer II	1.0	1.0	1.0	1.0
Administrative Assistant*	0.33	0.33	0.33	0.33
Staff Assistant	-	-	-	1
Total	2.66	2.33	2.66	3.66

* Full time positions allocated 33% to Planning, 33% Code Enforcement and 33% to Building.

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Community Development - Code Enforcement



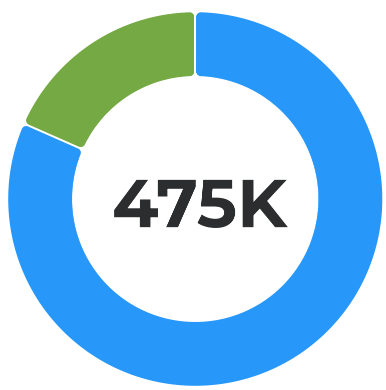
Salaries & Wages	$283,075	59.57%
Health Insurance	$38,846	8.17%
Retirement Contributions	$35,101	7.39%
General Liability	$33,335	7.01%
Books/Pub/Subscrip/Member	$23,055	4.85%
FICA	$17,551	3.69%
Other Contractual Service	$15,000	3.16%
Workers Compensation	$6,028	1.27%
Rentals & Leases	$4,130	0.87%
Medicare	$4,105	0.86%
Operating Supplies	$3,360	0.71%
Training, Travel & Per Diem	$3,200	0.67%
Communications	$2,000	0.42%
Disability Insurance	$1,763	0.37%
Office Supplies	$1,500	0.32%
Life Insurance	$1,380	0.29%
Repairs & Maintenance	$1,000	0.21%
Printing & Binding	$500	0.11%
Repairs & Maintenance - Other	$285	0.06%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$7,141	$9,477	$10,827	$15,000	$15,000	0.00%
Training, Travel & Per Diem	-	$650	$1,300	$3,200	$3,200	0.00%
Communications	$794	$866	$1,853	$2,000	$2,000	0.00%
Printing & Binding	-	$138	-	$500	$500	0.00%
Office Supplies	$580	$902	$298	$1,500	$1,500	0.00%
Operating Supplies	$3,851	$3,664	$4,358	$3,360	$3,360	0.00%
Books/Pub/Subscrip/Member	-	$113	$13,145	$21,185	$23,055	8.83%
Workers Compensation	$2,614	$2,928	$3,121	$3,187	$6,028	89.14%
Rentals & Leases	$1,065	$1,304	$1,104	$4,130	$4,130	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
FICA	$6,457	$8,888	$8,688	$10,663	$17,551	64.60%
Medicare	$1,510	$2,079	$2,032	$2,494	$4,105	64.60%
Retirement Contributions	$8,659	$11,113	$9,617	$22,015	$35,101	59.44%
Health Insurance	$15,292	$17,270	$15,825	$21,846	$38,846	77.82%
Disability Insurance	$639	$677	$548	$1,049	$1,763	68.06%
Life Insurance	$478	$494	$569	$847	$1,380	62.93%
General Liability	$19,996	$22,648	$25,864	$28,987	$33,335	15.00%
Bad Debt Expense	-	-	$29,483	-	-	-
Repairs & Maintenance - Other	$1,416	$6,352	$1,264	$285	$285	0.00%
Other Contractual - Software	-	$15,986	-	-	-	-
Repairs & Maintenance	-	$2,905	-	$1,000	$1,000	0.00%
Salaries & Wages	$105,010	$143,675	$139,127	$171,990	$283,075	64.59%
Total Expenditures	**$175,502**	**$252,129**	**$269,023**	**$315,238**	**$475,214**	**50.75%**

FY26 Expenditures by Expense Classification



People Costs	$387,849	81.62%
Operating Costs	$87,365	18.38%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$140,659	$187,124	$179,527	$234,091	$387,849	65.68%
Operating Costs	$34,843	$65,005	$89,496	$81,147	$87,365	7.66%
Total Expenditures	**$175,502**	**$252,129**	**$269,023**	**$315,238**	**$475,214**	**50.75%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-5118-524-12-01	Salaries and Wages	This includes one Code Enforcement Officer I, one Code Enforcement Officer II, a portion of the Director and the Administrative Assistant
001-5118-524-21-01	FICA	FICA – budgeted at 6.2% of salary
001-5118-524-21-02	Medicare	Medicare – budgeted at 1.45% of salary
001-5118-524-22-00	Retirement	Retirement
001-5118-524-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-5118-524-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-5118-524-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-5118-524-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-5118-524-34	Other Contractual	Covers costs associated with the abatement of nuisances on properties where property owners cannot be easily reached, such as with foreclosures and out of town owners. Nuisance abatement includes lot mowing and insect (bee) removal
001-5118-524-40	Travel and Per Diem	Covers travel and training to the Florida Association of Code Enforcement (FACE) conference and training costs involved with continuing education requirements for levels 1 and 2 code enforcement certifications
001-5118-524-41	Communications	Covers departmental cell phone expenditures
001-5118-524-44	Equipment Rentals	Covers 1/3 the cost of the copier lease for Community Development The remaining 2/3 of the lease is paid by Planning and Building
001-5118-524-45-01	Insurance	General liability
001-5118-524-46	Repairs and Maintenance	Software Maintenance
001-5118-524-47	Printing and Binding	Covers the cost of printing various materials associated with code enforcement such as door hangers for courtesy notices and abandoned vehicle stickers
001-5118-524-51	Office Supplies	Miscellaneous office supplies and copy paper
001-5118-524-52	Operating Supplies	Covers uniform expenses for field personnel and credit card service fees
001-5118-524-54	Books, Publications and Subscriptions	Covers costs associated with membership and subscription fees including, registrations for inspector certifications and publication purchases, 1/3 BS&A software subscription and Host Compliance software subscription

Community Development - 49th Street Corridor Redevelopment District

Mission

The purpose of the 49th Street Corridor Redevelopment Program is to develop plans, projects and programs that foster redevelopment of this area.

Programs

Resolution 98-18, which created an Economic Development Advisory Committee in 1998, charged the City with the responsibility for developing a plan for economic redevelopment of the 49th Street Corridor. The City continues with the planning horizon originally created in the Redevelopment Plan which includes private investment, as well as county, state and federal grant dollars sought for improvements. The targeted area was defined as from 7th Avenue South along 49th Street South to Gulfport Boulevard, and extending west to 51st Street, and along both sides of Tangerine Avenue from 49th Street to 55th Street South. The area contains approximately 500 residences and 100 businesses.

Intergovernmental – Serve as the City's representative on one or more intergovernmental boards such as the Technical Advisory Committee of the Metropolitan Planning Organization, and the Pinellas Planning Council (Forward Pinellas) Planner's Advisory Committee.

Personnel

Due to department consolidation there are no funds allocated to the 49th Street Corridor Redevelopment department.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Director	-	-	-	-
Planner	-	-	-	-
Principal Planner	-	-	-	-
Administrative Assistant*	-	-	-	-
Total	0.0	0.0	0.0	0.0

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

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Community Development - Waterfront Redevelopment District

Mission

The purpose of the Waterfront Redevelopment Program is to develop plans, projects and programs that foster redevelopment of this area.

Programs

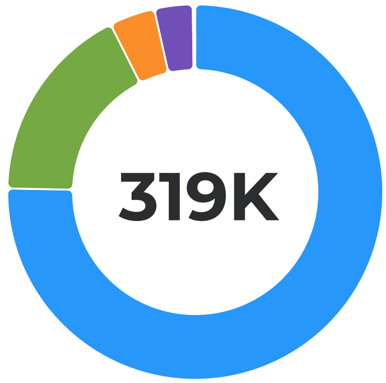
The Waterfront Redevelopment District (WRD) program is partially funded through Tax Increment Financing (T.I.F.) funds. The program was developed in 1992 with a Finding of Necessity, Definition of a Community Redevelopment Area, and Establishment of a Community Redevelopment Agency. In 1993 an Advisory Board and Redevelopment Trust Fund were established and a Community Redevelopment Plan was created. The WRD is economically vital to the community and will always be a high maintenance area. Infrastructure improvements made under this program will increase property values which benefit the entire community.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Director	-	-	-	-
Planner	-	-	-	-
Principal Planner	-	-	-	-
Administrative Assistant*	-	-	-	-
Total	0.0	0.0	0.0	0.0

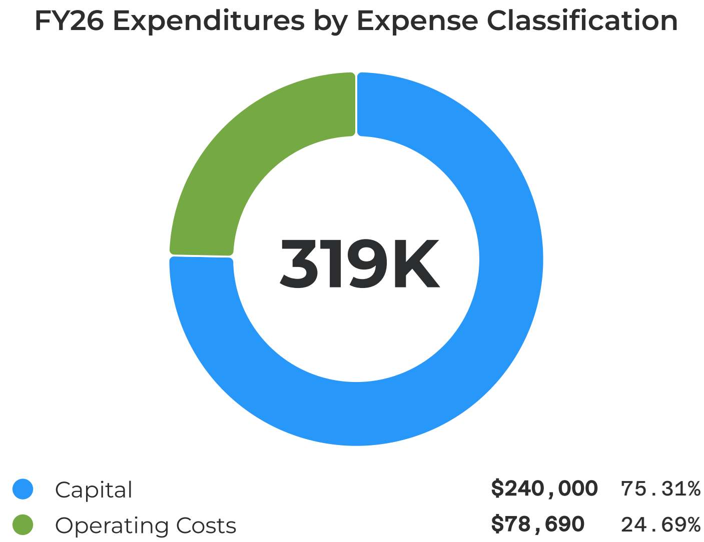
The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

FY26 Budgeted Expenditures - Community Development - Waterfront Redevelopment District



Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Promotional Activities	$41,103	$34,403	$45,426	$111,630	$55,000	-50.73%
Operating Supplies	-	$19,286	-	-	-	-
Professional Services	$34,096	$19,125	$175	$30,175	$175	-99.42%
Rentals & Leases	$31,210	$22,956	$10,500	$15,501	$10,500	-32.26%
Improvements O/T Building	$41,342	$3,370	$159,460	$115,000	$240,000	108.70%
General Liability	$320	$352	$400	$448	$515	14.96%
Bad Debt Expense	$4,169	-	-	-	-	-
Electricity	$11,227	$12,530	$15,662	$12,500	$12,500	0.00%
Repairs & Maintenance	$69,547	$28,426	$101,644	$135,478	-	-100.00%
Williams Pier Repairs	-	$14,358	$32,699	-	-	-
Williams Pier [Capital]	-	$4,495	-	$200,000	-	-100.00%
Gecko Sculpture	$53,110	-	-	-	-	-
AC Replacement	-	$93,850	$12,606	$280,000	-	-100.00%
Casino Sub Structure Improvement	-	$33,913	$81,954	-	-	-
Recreation Elevator Upgrade	-	-	$107,554	-	-	-
Playsurface/Turf Replacement	-	-	$34,650	$20,000	-	-100.00%
Curtain	-	$17,815	-	-	-	-
Canopy	-	$2,000	$16,050	-	-	-
Transfer to Senior Ctr Trust	-	$300,000	-	-	-	-
Total Expenditures	**$286,124**	**$606,879**	**$618,780**	**$920,732**	**$318,690**	**-65.39%**



Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Costs	$191,672	$151,436	$206,506	$305,732	$78,690	-74.26%
Capital	$94,452	$155,443	$412,274	$615,000	$240,000	-60.98%
Transfers	-	$300,000	-	-	-	-
Total Expenditures	**$286,124**	**$606,879**	**$618,780**	**$920,732**	**$318,690**	**-65.39%**

Expenditure Description

Operating Cost

GL Account	Expenditure	Description
120-5121-559-31	Professional Services	Covers State of Florida Dept of Community Affairs special district fee, misc. engineering expenses and beach water quality testing. Community Promotional items – pennants, banner replacements
120-5121-559-43-01	Utilities	Electricity
120-5121-559-44	Rentals and Leases	Covers costs associated with the Holiday pole displays & Holiday events, Holiday decorations at Clymer Park, and stage lighting
120-5121-559-45-01	Insurance	General liability
120-5121-559-46	Repairs and Maintenance	Covers costs associated with Tree trimming, facility repairs, paver/parking & electrical repairs, maintenance of beach sand, waterfront banners, and repairs to the Pier & Lighting
120-5121-559-48	Promotional Activities	Supports advertising, promotions, signage, special events, equipment, fireworks, public art and sustenance within the City's Waterfront Redevelopment area

Capital Outlay

GL Account	Expenditure	Description
120-5121-559-63	Improvements Other than Bldgs	Costs Associated With: Mooring Field Design ($95k), Generator relocation to Library ($100k) Senior Center Architectural review ($45k)

Public Works - Director

Mission

The purpose of this program is to manage and supervise the City's Public Works solid waste and utility operations. This program is also responsible for managing city streets and drainage system for compliance with the National Pollution Discharge Elimination System (NPDES) permitting requirements, the maintenance of city buildings, vehicle maintenance, and the parks division. The Public Works Director also serves as the City's Construction Manager in the planning, design and construction of new city facilities, and capital improvement projects. Provides senior management and administrative support to all nine department divisions in the form of planning, organizing, staffing, leading and controlling.

Programs

Project management - For all Public Works projects and the City's Capital Improvement Projects so that they are well planned and constructed within budget and timeline. Prepare and advertise all Requests for Proposals for all contracted work.

Reports - Prepares budget for all nine divisions in the department. Compiles information and prepares the National Pollution Discharge Elimination System Permit Annual Report. Projects a five-year sanitary sewer flow and water consumption for the City of St. Petersburg. Drinking Water Bacteriological Sample Collection (bi-monthly), Wholesale Meters Total Water Use Daily Consumption (monthly), Beach Water Monitoring (weekly) monthly, Solid Waste, Recycling, Brush and Electronic Tonnage Reports (monthly), and Recycling Grant Submissions (quarterly).

Office management - Customer service, bi-weekly payroll, office supplies and printing, orders uniforms, dispatching, accounts payable/receivable, billing charges for sanitation and recycling and safety training.

Public education – Prepares presentations to local schools and organizations on recycling and stormwater. Participates in the annual Great American Teach-in. Sets up display tables for city events. Creates and submits all newspaper ads for recycling, sanitation, stormwater and utilities.

Emergency preparedness - Debris Manager for the City, which includes negotiating contracts for debris removal and monitoring, creating a debris plan using FEMA guidelines, as well as organizing debris operations, tracking employees, and equipment for FEMA reimbursement during hurricanes, storm events and natural disasters.

Personnel Summary

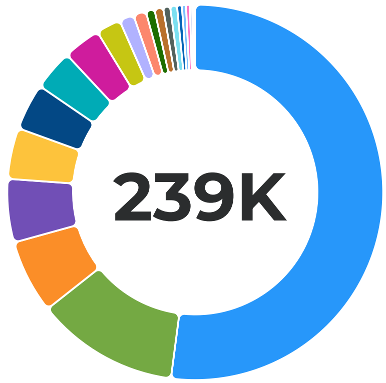
Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Public Works Director*	0.5	0.5	0.5	0.5
Administrative Assistant*	0.5	0.5	0.5	1.0
Staff Assistant	-	-	-	-
Staff Assistant II	0.5	0.5	0.5	-
Total	1.50	1.50	1.50	1.50

* Positions allocated 50% to Public Works, 20% Sanitation and 30% to Utilities (15% Water, %15% Sewer.

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Director



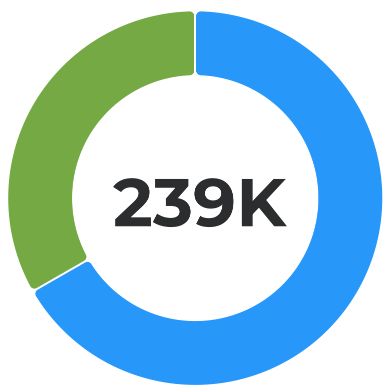
Salaries & Wages	$124,208	52.07%
Property Ins	$29,314	12.29%
Retirement Contributions	$15,117	6.34%
Electricity	$13,000	5.45%
Operating Supplies	$10,475	4.39%
Other Contractual Service	$9,600	4.02%
Health Insurance	$8,336	3.49%
FICA	$7,701	3.23%
Communications	$5,068	2.12%
Professional Services	$3,000	1.26%
Training, Travel & Per Diem	$2,590	1.09%
Medicare	$1,801	0.76%
Repairs & Maintenance	$1,800	0.75%
Office Supplies	$1,425	0.60%
General Liability	$1,413	0.59%
Printing & Binding	$1,000	0.42%
Disability Insurance	$833	0.35%
Life Insurance	$781	0.33%
Books/Pub/Subscrip/Member	$455	0.19%
Workers Compensation	$323	0.14%
Rental & Leases	$300	0.13%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$8,432	$8,288	$8,644	$9,600	$9,600	0.00%
Training, Travel & Per Diem	-	-	$350	$2,590	$2,590	0.00%
Communications	$4,389	$4,738	$4,548	$5,068	$5,068	0.00%
Printing & Binding	-	-	-	$1,000	$1,000	0.00%
Office Supplies	$1,148	$1,188	$1,204	$1,425	$1,425	0.00%
Operating Supplies	$5,562	$6,738	$7,670	$10,475	$10,475	0.00%
Books/Pub/Subscrip/Member	$675	$421	$596	$455	$455	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Overtime	$102	$95	$14	-	-	-
Workers Compensation	$228	$264	$276	$284	$323	13.73%
Professional Services	$950	-	$2,904	$3,000	$3,000	0.00%
Rental & Leases	$291	$444	$395	$300	$300	0.00%
FICA	$5,850	$6,018	$6,603	$7,125	$7,701	8.08%
Medicare	$1,368	$1,407	$1,544	$1,666	$1,801	8.10%
Retirement Contributions	$4,926	$5,545	$11,278	$14,166	$15,117	6.71%
Health Insurance	$7,766	$7,844	$8,060	$8,213	$8,336	1.50%
Disability Insurance	$232	$246	$267	$701	$833	18.83%
Life Insurance	$483	$492	$551	$661	$781	18.15%
General Liability	$848	$960	$1,096	$1,229	$1,413	14.97%
Electricity	$11,242	$13,218	$14,730	$11,804	$13,000	10.13%
Property Ins	$13,908	$16,340	$21,276	$25,490	$29,314	15.00%
Repairs & Maintenance	-	-	$1,264	$1,800	$1,800	0.00%
Salaries & Wages	$91,837	$97,556	$107,143	$114,914	$124,208	8.09%
Total Expenditures	**$160,237**	**$171,802**	**$200,413**	**$221,966**	**$238,540**	**7.47%**

FY26 Expenditures by Expense Classification



People Costs	**$159,100**	66.70%
Operating Costs	**$79,440**	33.30%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$112,792	$119,466	$135,736	$147,730	$159,100	7.70%
Operating Costs	$47,445	$52,335	$64,677	$74,236	$79,440	7.01%
Total Expenditures	**$160,237**	**$171,802**	**$200,413**	**$221,966**	**$238,540**	**7.47%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-5151-536-12-01	Salaries and Wages	This includes a portion of the Director, Administrative Assistant, and Staff Assistant II's salary
001-5151-536-21-01	FICA and Medicare	FICA
001-5151-536-21-02	Medicare	Medicare
001-5151-536-22-00	Retirement	Retirement
001-5151-536-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-5151-536-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-5151-536-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-5151-536-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-5151-536-31	Professional Services	Engineering services, traffic committee consulting and other unbudgeted projects
001-5151-536-34	Other Contractual	Janitorial Services
001-5151-536-40	Travel and Per Diem	Account expenditures include mileage costs for staff attendance at professional meetings and conventions
001-5151-536-41	Communications	This account covers phone, Spectrum connections and postage
001-5151-536-43-01	Utilities	Electricity
001-5151-536-44	Equipment Rentals	Public works office copy machine
001-5151-536-45-01	Insurance	General liability insurance
001-5151-536-45-03	Property	Property
001-5151-536-46	Repairs and Maintenance	Costs associated with repairs to base station, key entry system and gate system.
001-5151-536-47	Printing and Binding	Printing and copying maps and plans
001-5151-536-51	Office Supplies	Includes miscellaneous office supplies and copy paper
001-5151-536-52	Operating Supplies	Office software, uniforms, and accessories as needed, including city flags
001-5151-536-54	Books, Publications and Subscriptions	American Public Works Association dues, books, publications, and memberships to be determined by the Director of Public Works

Public Works - Streets

Mission

The Street Division provides regular right-of-way maintenance of roadways, curbs, valley gutters, medians, alleys, sidewalks, and parkway areas. Services in this program include repairing potholes, roadway repairs due to underground utility failures, repair, replacement or relocation of sidewalks, and repair of brick roadways. This program also maintains and replaces street signs, regulatory and informational signs and controls contractual services for traffic signals and street lights.

Programs

Sidewalks - Maintain existing sidewalks and perform replacements and repairs to existing sidewalks annually. Maintain and repair all crosswalks at schools, bicycle and pedestrian crossings. Modify any ADA ramps as needed.

Paving and Brick Street repairs - Design, bid and contract for asphalt and brick street replacement or repairs. Update street condition evaluation map annually.

Traffic signals and street lighting - Contract and work with Pinellas County on the maintenance of all traffic control signals and crosswalks signals in the City. Perform bi-annual street light review and repairs of all street lights citywide. Work with Duke Energy on new lighting projects.

Miscellaneous services - Alley grading and spraying maintenance. Change out street banners for events. Bee removals on city properties and right-of-ways. Perform alley trimming and removal of site obstructions. Dead tree removals on city right-of-way and properties, stump grinding.

Emergency preparedness - Install barricades and signage for street flooding, as needed. Removal of trees and debris from storm events and hurricanes. Use FEMA guidelines for removal and disposal of all storm related items, and log all activity for FEMA reimbursements.

Personnel Summary

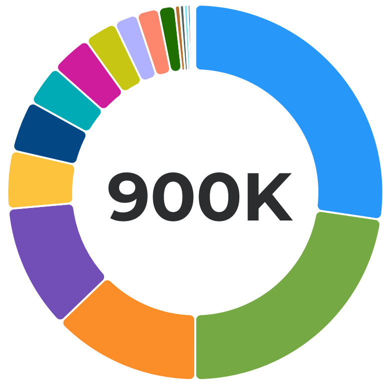
Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Assistant Public Works Director*	-	-	-	0.5
Public Works Superintendent*	0.5	0.5	0.5	-
Supervisor*	-	-	-	-
Crew Leader	1.0	1.0	1.0	1.0
Equipment Operator	1.0	1.0	1.0	1.0
Maintenance Worker II	1.0	1.0	1.0	1.0
Total	3.50	3.50	3.50	3.50

* Positions allocated 50% to Streets, 50% Sanitation

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Streets



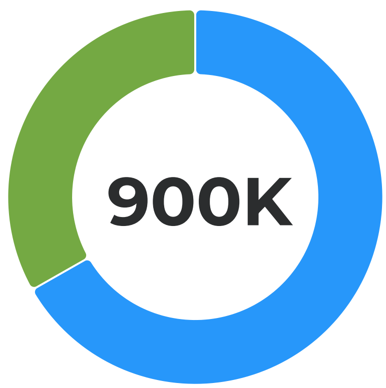
Electricity	$246,000	27.34%
Salaries & Wages	$203,981	22.67%
Other Contractual Service	$115,000	12.78%
General Liability	$97,258	10.81%
Operating Supplies	$45,000	5.00%
Road Materials & Supplies	$40,000	4.45%
Repairs & Maintenance	$31,700	3.52%
Health Insurance	$31,612	3.51%
Retirement Contributions	$25,294	2.81%
Workers Compensation	$18,195	2.02%
Books/Pub/Subscrip/Member	$17,300	1.92%
FICA	$12,771	1.42%
Rentals & Leases	$4,000	0.44%
Medicare	$3,016	0.34%
Property Ins	$2,897	0.32%
Overtime	$2,000	0.22%
Disability Insurance	$1,275	0.14%
Training, Travel & Per Diem	$1,000	0.11%
Life Insurance	$928	0.10%
Water, Sewer, Garbage	$612	0.07%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$79,684	$100,033	$104,999	$115,000	$115,000	0.00%
Training, Travel & Per Diem	$582	$600	$620	$1,000	$1,000	0.00%
Operating Supplies	$27,915	$34,388	$33,148	$45,000	$45,000	0.00%
Books/Pub/Subscrip/Member	-	-	$181	$17,300	$17,300	0.00%
Overtime	$9,838	$11,304	$9,811	$2,000	$2,000	0.00%
Workers Compensation	$13,503	$15,566	$16,363	$16,707	$18,195	8.91%
Professional Services	-	$47,379	-	-	-	-
Rentals & Leases	-	$818	-	$4,000	$4,000	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Road Materials & Supplies	$20,308	$32,217	$39,512	$40,000	$40,000	0.00%
FICA	$9,795	$10,198	$11,252	$12,082	$12,771	5.70%
Medicare	$2,291	$2,385	$2,632	$2,855	$3,016	5.64%
Retirement Contributions	$10,829	$12,271	$24,552	$24,687	$25,294	2.46%
Health Insurance	$29,562	$29,854	$28,187	$31,191	$31,612	1.35%
Disability Insurance	$1,077	$1,141	$1,246	$1,177	$1,275	8.33%
Life Insurance	$506	$534	$637	$856	$928	8.41%
General Liability	$58,344	$66,083	$75,455	$84,572	$97,258	15.00%
Electricity	$237,277	$246,017	$245,680	$249,141	$246,000	-1.26%
Water, Sewer, Garbage	$567	$556	$618	$612	$612	0.00%
Property Ins	$1,604	$1,884	$2,452	$2,519	$2,897	15.01%
Hurricane Ian	$24,986	$7,536	-	-	-	-
Repairs & Maintenance	$51,656	$74,158	$55,981	$31,700	$31,700	0.00%
Salaries & Wages	$155,374	$165,299	$180,592	$192,871	$203,981	5.76%
Total Expenditures	**$735,698**	**$860,222**	**$833,918**	**$875,270**	**$899,839**	**2.81%**

FY26 Expenditures by Expense Classification



Operating Costs	**$600,767**	66.76%
People Costs	**$299,072**	33.24%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$232,775	$248,552	$261,513	$284,426	$299,072	5.15%
Operating Costs	$502,923	$611,670	$537,664	$590,844	$600,767	1.68%
Total Expenditures	**$735,698**	**$860,222**	**$799,177**	**$875,270**	**$899,839**	**2.81%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-5153-541-12-01	Salaries and Wages	This includes a portion of the salary for the Superintendent, a Crew Leader, Equipment Operator and Maintenance Worker II
001-5153-541-14	Other Wages	Overtime
001-5153-541-21-01	FICA and Medicare	FICA
001-5153-541-21-02	Medicare	Medicare
001-5153-541-22-00	Retirement	Retirement
001-5153-541-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-5153-541-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-5153-541-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-5153-541-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-5153-541-34	Other Contractual	Includes contracts for specialized products and services such as alley trimming/stump & tree removal of invasive pines, traffic & pedestrian signal maintenance (Pinellas County), crosswalk signalization and street striping
001-5153-541-40	Travel and Per Diem	Safety Training
001-5153-541-43-01	Utilities	Electricity for City street lights
001-5153-541-43-02	Water, Sewer, & Garbage	Water/Sewer
001-5153-541-44	Equipment Rentals	Includes alley grader, bucket lift, concrete grinder and asphalt roller
001-5153-541-45-01	Insurance	General Liability
001-5153-541-45-03	Property Insurance	Property
001-5153-541-46	Repairs and Maintenance	Equipment maintenance, welding & sidewalk repair & maintenance
001-5153-541-52	Operating Supplies	Costs associated with daily operations including street signs, barricades, and various daily equipment and handtools
001-5153-541-53	Road Materials	Asphalt, dust control products, concrete mix, road paint, sod for restoration projects, shell and millings, alley gravel, road repair mix
001-5153-541-54	Books, Publications and Subscriptions	Covers costs associated with membership and subscription fees including Mobile 311, ESRI, and Urban SDK softwares

Public Works - Building Maintenance

Mission

The Public Works Department Building Maintenance Division staff focuses on improvements, preventative maintenance operations and coordinates the ongoing maintenance and construction activities associated with routine facility maintenance. This program oversees the design and construction of renovations, building equipment replacement and ensures all city facilities are properly maintained. Personnel provides a variety of services such as carpentry, masonry, electrical work, painting, air conditioning repair, janitorial, maintenance and moving furniture.

Programs

Maintenance - Ongoing maintenance and repairs to sixteen city buildings.

Support - Provides support to the Senior Center, Library, Neighborhood Center, Casino, Recreation Center, Scout hall, History Museum, Art Building and Clerks Office by assisting with setting up and restoring rooms for public meetings / events.

Janitorial - Orders and distributes janitorial supplies and inspects contracted janitorial services.

Fire inspections and repairs - Schedules required fire sprinkler system inspections, certification of all fire extinguishers, fire hood inspections and grease traps. Inspects and schedules repairs or replacement of monitored fire alarm systems.

Energy conservation - Retrofit existing light fixtures and work in conjunction with Duke Energy representatives in assessment of energy consumption. Schedule heating, ventilation, and air conditioning (HVAC) replacements to include energy saving technology. Plumbing fixture replacement using water conservation methods.

Contract maintenance - Creates and bids contracts and coordinates operation of HVAC maintenance, janitorial services, exterior painting of buildings, roofing contractors and pest control services.

On Call services - Available for after hour emergency services and removes graffiti on all city properties within 24 hours.

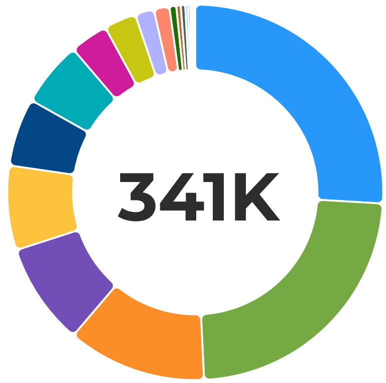
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Maintenance Worker II	1.0	1.0	1.0	1.0
Maintenance Worker III	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Building Maintenance



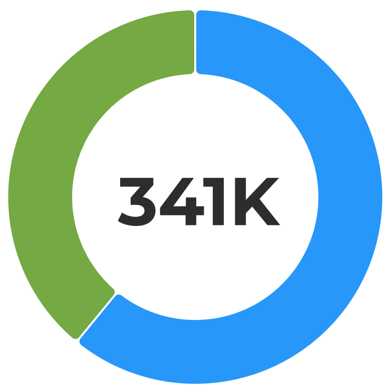
Regular	$88,470	25.96%
Repairs & Maintenance	$79,400	23.30%
Other Contractual Service	$40,800	11.97%
Electricity	$30,000	8.80%
Property Ins	$24,773	7.27%
Operating Supplies	$20,000	5.87%
Health Insurance	$19,108	5.61%
Retirement Contributions	$11,218	3.29%
Water, Sewer, Garbage	$9,400	2.76%
FICA	$5,609	1.65%
Workers Compensation	$4,565	1.34%
Overtime	$2,000	0.59%
Medicare	$1,312	0.38%
Communications	$1,290	0.38%
Repairs & Maintenance - Other	$805	0.24%
Books/Pub/Subscrip/Member	$650	0.19%
Disability Insurance	$540	0.16%
Rentals & Leases	$500	0.15%
Life Insurance	$393	0.12%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$37,397	$37,398	$38,129	$40,800	$40,800	0.00%
Communications	$618	$637	$444	$1,290	$1,290	0.00%
Operating Supplies	$16,989	$25,227	$25,137	$20,000	$20,000	0.00%
Books/Pub/Subscrip/Member	-	-	-	$650	$650	0.00%
Overtime	$5,628	$2,006	$3,242	$2,000	$2,000	0.00%
Workers Compensation	$3,390	$3,907	$4,106	$4,193	$4,565	8.87%
Professional Services	$5,750	-	-	-	-	-
Rentals & Leases	-	$712	-	$500	$500	0.00%
Machinery & Equipment	-	-	$42,975	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
FICA	$4,696	$4,305	$4,769	$5,348	$5,609	4.88%
Medicare	$1,098	$1,007	$1,115	$1,251	$1,312	4.88%
Regular	$68,319	$72,527	$73,981	$84,257	$88,470	5.00%
Retirement Contributions	$3,963	$4,232	$8,874	$11,041	$11,218	1.60%
Health Insurance	$15,533	$17,488	$16,320	$18,871	$19,108	1.26%
Disability Insurance	$224	$237	$257	$514	$540	5.06%
Life Insurance	$271	$298	$355	$374	$393	5.08%
Repairs & Maintenance - Other	$4,883	$13,691	$4,139	$805	$805	0.00%
Electricity	$10,592	$30,774	$30,567	$11,122	$30,000	169.74%
Water, Sewer, Garbage	$8,317	$9,038	$7,618	$8,982	$9,400	4.65%
Property Ins	$13,716	$16,116	$20,984	$21,542	$24,773	15.00%
Repairs & Maintenance	$103,455	$84,988	$107,746	$79,400	$79,400	0.00%
Total Expenditures	**$304,839**	**$324,588**	**$390,758**	**$312,940**	**$340,833**	**8.91%**

FY26 Expenditures by Expense Classification



Operating Costs	**$207,618**	60.91%
People Costs	**$133,215**	39.09%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$103,122	$106,008	$113,019	$127,849	$133,215	4.20%
Operating Costs	$201,717	$218,581	$234,764	$185,091	$207,618	12.17%
Capital	-	-	$42,975	-	-	-
Total Expenditures	**$304,839**	**$324,588**	**$390,758**	**$312,940**	**$340,833**	**8.91%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-5120-519-12-01	Salaries and Wages	This includes one (1) Maintenance Worker II and one (1) Maintenance Worker III
001-5120-519-14	Other Wages	Overtime
001-5120-519-21-01	FICA and Medicare	FICA
001-5120-519-21-02	Medicare	Medicare
001-5120-519-22-00	Retirement	Retirement
001-5120-519-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-5120-519-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-5120-519-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-5120-519-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-5120-519-34	Other Contractual	Includes contracts for specialized products and services including janitorial services, pest control, AC service, postage, and utilities.
001-5120-519-41	Communications	Postage and phone
001-5120-519-43-01	Utilities	Electricity
001-5120-519-43-02	Water, sewer, garbage	Water, sewer, garbage
001-5120-519-44	Equipment Rentals	Cover equipment and tool rentals
001-5120-519-45-03	Insurance	Property
001-5120-519-46	Repairs and Maintenanc	Annual costs associated with all non-capital city facility repairs and maintenance, and centralized billing for all city building repairs
001-5120-519-52	Operating Supplies	Costs associated with daily operations including janitorial supplies for City Hall, FD & Public Works buildings, building materials and small tools and equipment
001-5120-519-54	Books, Publications and Subscriptions	Covers costs associated with membership and subscription fees including Mobile 311

Public Works - Vehicle Maintenance

Mission

This division provides maintenance services and repairs for all city equipment, including light and heavy-duty vehicles, and construction equipment. Vehicle Maintenance also includes preventative and corrective maintenance. The staff recommends the replacement of existing vehicles, and reviews additional vehicle requests by departments and divisions to ensure their suitability to the type of work being performed. The Vehicle Maintenance Division will continue to evaluate city-wide vehicle efficiency to aid in reducing the fleet vehicle maintenance, operating and energy related costs.

Programs

Fleet - Maintains and manages the entire city fleet of heavy-duty trucks, fire trucks, buses, police fleet and various light duty trucks, cars, and the city trolley. Oversees the maintenance of off-road mechanical pieces of equipment and small handheld equipment.

Maintenance - Diagnoses and pulls repair codes on all heavy duty and light duty vehicle engines, transmissions, brakes, lighting and other electronic operated systems. Performs and supervises all hydraulic, electrical and suspension system repairs. Fabricates, builds and welds brackets, mounts and parts for the fleet as needed.

Budget - Provides input for vehicle maintenance division's upcoming budget year. Provides specifications to all departments for all vehicle and motorized equipment budgeted. Creates a 5-year replacement plan for capital improvements. Maintains budget status throughout the year and obtains competitive prices for all garage operations.

Purchasing - Provides specifications for all heavy-duty vehicles purchased. Obtains bids for purchase of heavy-duty vehicles. Obtains competitive quotes for all vehicles; including accident and outside repairs, such as transmissions, glass replacement, interior work, parts and fuel.

Reports - Completes weekly NPDES inspection of maintenance area, monthly and yearly vehicle parts reports, monthly and yearly unleaded and diesel fuel inventory. Completes annual parts and equipment inventory count. Responsible for maintaining records, maintenance and testing of fuel pumps, underground storage tanks and leak monitoring equipment for preparation of annual inspection from Florida Department of Environmental Protection.

Emergency preparedness - Maintains hurricane ready status for garage, fleet and emergency generators. Provides emergency repairs 24 hours a day during a storm event.

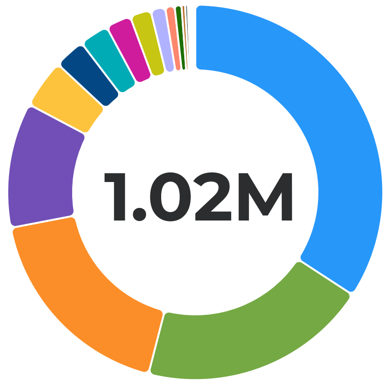
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Garage Supervisor	-	-	-	-
Lead Mechanic	-	1.0	1.0	1.0
Fleet Maintenance Assistant	1.0	1.0	1.0	1.0
Fleet Manager	1.0	1.0	1.0	1.0
Fleet Maintenance Clerk	-	-	-	-
Total	2.00	3.00	3.00	3.00

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Vehicle Maintenance



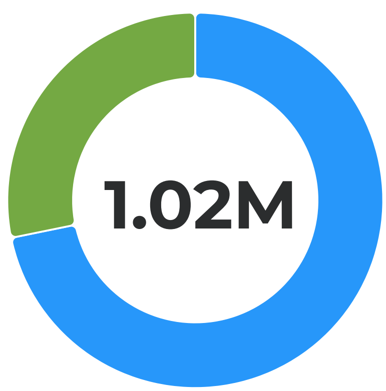
Inventory For Resale	$348,717	34.20%
Salaries & Wages	$202,108	19.82%
Outside Repairs	$183,000	17.95%
Operating Supplies	$110,000	10.79%
Repairs & Maintenance	$42,900	4.21%
Health Insurance	$27,444	2.69%
Retirement Contributions	$25,805	2.53%
Property Ins	$22,232	2.18%
Books/Pub/Subscrip/Member	$18,500	1.81%
FICA	$12,903	1.27%
Workers Compensation	$8,266	0.81%
Overtime	$6,000	0.59%
Medicare	$3,018	0.30%
Water, Sewer, Garbage	$2,400	0.24%
Other	$1,501	0.15%
Disability Insurance	$1,233	0.12%
General Liability	$1,113	0.11%
Training, Travel & Per Diem	$950	0.09%
Life Insurance	$897	0.09%
Communications	$526	0.05%
Office Supplies	$143	0.01%
Repairs & Maintenance - Other	$79	0.01%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$2,912	$5,940	$8,522	-	-	-
Training, Travel & Per Diem	$888	$988	$395	$950	$950	0.00%
Communications	$522	$541	$522	$526	$526	0.00%
Office Supplies	$84	$133	$148	$143	$143	0.00%
Operating Supplies	-	-	-	$110,000	$110,000	0.00%
Books/Pub/Subscrip/Member	$295	$452	$728	$17,000	$18,500	8.82%
Overtime	$2,897	$2,347	$2,491	$6,000	$6,000	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Workers Compensation	$6,153	$6,871	$7,339	$7,499	$8,266	10.23%
Machinery & Equipment	$8,299	-	$1,825	$40,000	-	-100.00%
Rentals	$2,034	-	-	-	-	-
FICA	$7,550	$8,751	$10,310	$12,306	$12,903	4.85%
Medicare	$1,766	$2,047	$2,411	$2,878	$3,018	4.86%
Retirement Contributions	$6,324	$8,017	$20,932	$25,406	$25,805	1.57%
Health Insurance	$14,886	$16,088	$24,564	$27,084	$27,444	1.33%
Disability Insurance	$593	$712	$993	$1,174	$1,233	5.03%
Life Insurance	$403	$479	$727	$855	$897	4.91%
General Liability	$668	$756	$864	$968	$1,113	14.98%
Repairs & Maintenance - Other	$5,440	$5,735	$766	$79	$79	0.00%
Water, Sewer, Garbage	$2,200	$2,251	$2,332	$2,376	$2,400	1.01%
Property Ins	$12,308	$14,464	$18,832	$19,332	$22,232	15.00%
Repairs & Maintenance	$44,818	$51,775	$45,358	$42,900	$42,900	0.00%
Salaries & Wages	$116,818	$142,808	$179,398	$192,484	$202,108	5.00%
Inventory For Resale	-	-	-	$348,717	$348,717	0.00%
Outside Repairs	-	-	-	$183,000	$183,000	0.00%
Enterprise Vehicle Maint	$430,195	$421,690	$373,400	-	-	-
Other	$951	$1,198	$1,829	$1,501	$1,501	0.00%
Total Expenditures	**$669,004**	**$694,043**	**$704,686**	**$1,043,178**	**$1,019,735**	**-2.25%**

FY26 Expenditures by Expense Classification



Operating Costs	**$732,061**	71.79%
People Costs	**$287,674**	28.21%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$157,390	$188,120	$249,165	$275,686	$287,674	4.35%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Costs	$503,315	$505,923	$453,696	$727,492	$732,061	0.63%
Capital	$8,299	-	$1,825	$40,000	-	-100.00%
Total Expenditures	**$669,004**	**$694,043**	**$704,686**	**$1,043,178**	**$1,019,735**	**-2.25%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-5150-590-12-01	Salaries and Wages	This includes a Fleet Manager, Lead Mechanic, and Fleet Maintenance Assistant
001-5150-590-14	Other Wages	Overtime
001-5150-590-21-01	FICA and Medicare	FICA
001-5150-590-21-02	Medicare	Medicare
001-5150-590-22-00	Retirement	Retirement
001-5150-590-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-5150-590-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-5150-590-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-5150-590-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-5150-590-40	Travel and Per Diem	Miscellaneous seminars
001-5150-590-41	Communications	Postage, phone and tablet service
001-5150-590-43-02	Utilities	Water/Sewer
001-5150-590-43-03	Other	Propane
001-5150-590-45-01	Insurance	General Liability
001-5150-590-45-03	Property Insurance	Property
001-5150-590-46	Repairs and Maintenance	Costs associated with emergency generator service, oil products, gas heater maintenance, small tools & equipment, parts wash, uniforms, fuel tank maintenance, and miscellaneous repairs
001-5150-590-51	Office Supplies	Work order forms, pens, and paper
001-5150-590-52	Operating Supplies	Costs associated with daily operations including specific vehicle auto parts and tires
001-5150-590-52-01	Inventory Resale	Costs associated with diesel fuel and unleaded 87 octane gasoline
001-5150-590-52-02	Outside Repairs	Costs associated with accidents/heavy duty transmission repairs, emergency towing, misc. outside vehicle repairs
001-5150-590-54	Books, Publications, and Memberships	Updates and shop manuals, Snap-On diagnostics cartridges, and Manager Plus, SmartFill, and fleet diagnostic softwares

Capital Outlay

GL Account	Expenditure	Description
001-5150-590-63	Improvements O/T Bldg	Intentionally blank (zero balance)
001-5150-590-64	Machinery & Equipment	Intentionally blank (zero balance)

Public Works - Sanitation

Mission

The Sanitation Department provides collection and disposal services that meet or exceed state standards and are responsible for the health and sanitary needs of our community. The department accomplishes this mission while maintaining a competitive cost of service for our customers and the community as a whole. This department is an enterprise fund funded by user fees from the residents and businesses receiving solid waste services.

Programs

Garbage collection - This provides commercial and bulk solid waste collection and residential automated and rear loader services. This program provides twice weekly residential collection of refuse. This program utilizes 3 rear loader trucks and 5 side-loader trucks, 2 claw trucks and 1 recycling truck to provide solid waste collection services for commercial establishments and residences within the city limits. This program is also responsible for maintaining, repairing, and refurbishing recycling drop-off containers and residential curbside automated containers.

Recycling - Provides once-a-week collection of household recyclables. Curbside service is provided to all single-family and duplex homes, apartment/condo complexes, mobile home parks and smaller businesses. Items collected are plastic marked #1-#7, steel cans, aluminum cans, mixed paper, cardboard and newspaper. A drop off center is located at the Neighborhood Center for glass containers (all colors), mixed paper and cardboard.

Yard waste - Small piles of tree and shrubbery trimmings are picked up every Wednesday. Trimmings must not be bagged or bundled, but gathered neatly in a pile not to exceed 3.5 feet high, 4 feet wide or 4 feet long. Trimmings cannot exceed 4 inches in diameter. Mower clippings and leaves must be bagged. Any amount of debris exceeding the above limitations must be scheduled with Public Works for pick up, and will be billed as an extra charge on the utility bill.

Special pick up - Any accumulation of trash that cannot be placed in the allotted 3 – 32-gallon containers twice a week shall be picked up by the city, with or without notification by the resident. Residents may call Public Works to schedule a special pickup. An additional fee will be charged according to the size of the load and billed as an additional charge on the utility bill. Items included are large yard waste piles, large trash piles, appliances, vehicle tires, car batteries, propane tanks and TV and computer components.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Director**	0.2	0.2	0.2	0.2
Assistant Public Works Director*	-	-	-	0.5
Administrative Assistant	0.2	0.2	0.2	0.4
Staff Assistant**	-	-	-	-
Staff Assistant II**	0.2	0.2	0.2	-
Public Works Superintendent***	0.5	0.5	0.5	-
Sanitation/Stormwater Supervisor*	-	-	-	-
Crew Leader	1.0	1.0	1.0	1.0
Equipment Operator	8.0	8.0	8.0	8.0
Maintenance Worker II	5.0	6.0	7.0	7.0
Total	15.10	16.10	17.10	17.10

* Full time positions allocated 50% to Streets, 25% Sanitation and 25% to Stormwater

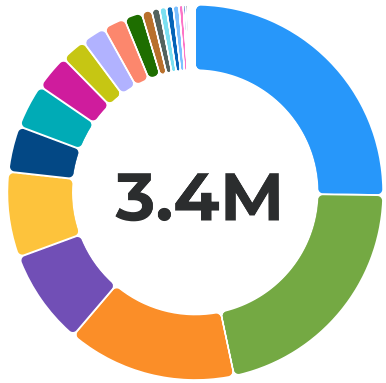
**Positions allocated 50% to Public Works-Admin, 20% Sanitation and 30% to Utilities (15% Water, 15% Se

***Full time positions allocated 50% to Streets, 50% Sanitation

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Sanitation



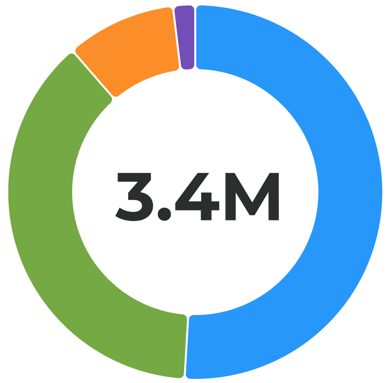
Salaries & Wages	$857,267	25.24%
Other Contractual Service	$728,514	21.45%
Administration Overhead	$493,800	14.54%
Repairs & Maintenance - Other	$277,695	8.17%
Transfer To General Fund	$250,000	7.36%
Health Insurance	$134,980	3.97%
Operating Supplies	$130,000	3.83%
Retirement Contributions	$104,843	3.09%
Workers Compensation	$74,240	2.19%
Transfer To Reserves	$71,361	2.10%
Machinery & Equipment	$64,626	1.90%
FICA	$52,479	1.54%
Overtime	$30,000	0.88%
General Liability	$23,312	0.69%
Communications	$19,805	0.58%
Property Ins	$19,468	0.57%
Books/Pub/Subscrip/Member	$17,500	0.52%
Medicare	$12,273	0.36%
Water, Sewer, Garbage	$6,600	0.19%
OPEB	$6,257	0.18%
Disability Insurance	$5,290	0.16%
Promotional Activites	$5,090	0.15%
Life Insurance	$3,920	0.12%
Training, Travel & Per Diem	$2,500	0.07%
Office Supplies	$1,980	0.06%
Printing & Binding	$1,900	0.06%
Repairs & Maintenance	$800	0.02%
Rental & Leases	$500	0.01%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$568,549	$624,773	$631,592	$681,194	$728,514	6.95%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Training, Travel & Per Diem	$1,618	$2,485	$1,538	$2,500	$2,500	0.00%
Communications	$10,286	$8,411	$11,730	$19,805	$19,805	0.00%
Printing & Binding	-	$73	$2,560	$1,900	$1,900	0.00%
Office Supplies	$2,025	$1,469	$1,522	$1,980	$1,980	0.00%
Operating Supplies	$108,703	$124,775	$125,620	$130,000	$130,000	0.00%
Books/Pub/Subscrip/Member	-	-	$816	$16,751	$17,500	4.47%
Overtime	$45,765	$50,517	$48,989	$30,000	$30,000	0.00%
Workers Compensation	$52,189	$59,911	$63,173	$64,520	$74,240	15.07%
Promotional Activites	$774	$1,444	-	$5,090	$5,090	0.00%
Unemployment Compensation	-	$13	-	-	-	-
Pension Expense	$122,518	$320,426	$39,672	-	-	-
Depreciation	$339,450	$284,244	$248,759	-	-	-
Rental & Leases	$484	$740	$658	$500	$500	0.00%
Machinery & Equipment	-	-	-	$345,000	$64,626	-81.27%
FICA	$41,788	$44,131	$45,586	$49,898	$52,479	5.17%
Medicare	$9,773	$10,321	$10,661	$11,670	$12,273	5.17%
Retirement Contributions	$33,595	$37,274	$73,127	$102,797	$104,843	1.99%
Health Insurance	$118,938	$117,204	$108,064	$133,031	$134,980	1.47%
Disability Insurance	$3,859	$3,966	$4,414	$4,964	$5,290	6.57%
Life Insurance	$3,132	$3,427	$3,637	$3,673	$3,920	6.72%
General Liability	$13,984	$15,840	$18,088	$20,271	$23,312	15.00%
Bad Debt Expense	-$5,686	$7,307	-$5,826	-	-	-
Assignment Pay	-	$3,146	$16	-	-	-
Repairs & Maintenance - Other	$398,679	$391,415	$336,099	$277,695	$277,695	0.00%
Electricity	$3,481	$860	-	$3,655	-	-100.00%
Water, Sewer, Garbage	$4,570	$4,993	$5,880	$4,936	$6,600	33.71%
Property Ins	$10,776	$12,664	$16,492	$16,929	$19,468	15.00%
OPEB	$4,542	$4,078	$3,852	$6,257	$6,257	0.00%
Administration Overhead	$406,016	$429,549	$461,141	$488,809	$493,800	1.02%
Hurricane Supplies Ian	-	$129,868	-	-	-	-
Transfer To General Fund	-	-	$153,714	$203,000	$250,000	23.15%
Transfer To Reserves	-	-	-	$17,410	$71,361	309.89%
Interest Expense	$8,029	$4,063	$1,024	-	-	-
Repairs & Maintenance	$13,348	$13,817	$13,307	$800	$800	0.00%
Salaries & Wages	$631,757	$677,584	$711,560	$813,696	$857,267	5.35%
Total Expenditures	**$2,952,942**	**$3,390,788**	**$3,137,465**	**$3,458,731**	**$3,397,000**	**-1.78%**

FY26 Expenditures by Expense Classification



Operating Costs	$1,729,464	50.91%
People Costs	$1,281,549	37.73%
Transfers	$321,361	9.46%
Capital	$64,626	1.90%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$1,067,856	$1,331,998	$1,112,751	$1,220,506	$1,281,549	5.00%
Operating Costs	$1,537,607	$1,770,483	$1,621,217	$1,672,815	$1,729,464	3.39%
Capital	$347,479	$288,307	$249,783	$345,000	$64,626	-81.27%
Transfers	-	-	$153,714	$220,410	$321,361	45.80%
Total Expenditures	**$2,952,942**	**$3,390,788**	**$3,137,465**	**$3,458,731**	**$3,397,000**	**-1.78%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
400-5110-534-12-01	Salaries and Wages	Includes Crew Leader, Equipment Operators, Maintenance Worker II's, and a portion of the Director, Public Works Superintendent, Administrative Assistant and Staff Assistant II
400-5110-534-14	Other Wages	Overtime
400-5110-534-21-01	FICA and Medicare	FICA
400-5110-534-21-02	Medicare	Medicare
400-5110-534-22-00	Retirement	Retirement
400-5110-534-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
400-5110-534-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
400-5110-534-23-04	Life Insurance	Life Insurance is provided to all full-time employees
400-5110-534-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification
400-5110-534-29-01	OPEB	Other post-employment benefits – Health insurance retiree

Operating Cost

GL Account	Expenditure	Description
400-5110-534-34	Other Contractual	Includes contracts for specialized products and services including: Tipping fees 10,400 tons @ $58.86/ton and Recycling fees 700 tons @ $125/ton, temporory labor, freon disposal
400-5110-534-40	Travel and Per Diem	Safety training
400-5110-534-41	Communications	Centranet, Spectrum, and postage
400-5110-534-43-02	Utilities	Electricity
400-5110-534-43-03	Water, Sewer, & Garbage	Water, sewer, garbage
400-5110-534-44	Rentals and Leases	Public Works office copy machine
400-5110-534-45-01	Insurance	General liability insurance
400-5110-534-45-03	Property Insurance	Property
400-5110-534-46	Repairs and Maintenance	Maintenance costs associated with maintenance of radios, lids on containers, and welding repairs
400-5110-534-46-01	Repairs and Maintenance - Other	Garage maintenance
400-5110-534-47	Printing and Binding	Covers the costs of printing various materials including informational flyers and new automated route brochures and surveys
400-5110-534-48	Promotional	Includes costs associated with advertising including recycling information, coastal cleanup, year sales and Sanitation Holiday schedule
400-5110-534-49-02	Administrative Overhead	Includes charges of 15% against recurring revenues of operations, this amount is transferred to the General Fund to cover administrative services including finance, personnel, budgeting, risk management, clerical services, building maintenance etc.
400-5110-534-51	Office Supplies	Miscellaneous office supplies

400-5110-534-52	Operating Supplies	Costs associated with daily operations including compost bins, uniforms, replacement portable radios, bank charges, small tools and equipment, deodorizers, heavy duty cleaners, Gatorade, new or replacement 300-gallon containers, new or replacement recycling containers, copy charges, automated route containers, and safety equipment.
400-5110-534-54	Books, Publications, and Memberships	Vehicle GPS Tracking for sanitation trucks and Mobile 311 and ESRI softwares
400-5110-534-72	Non-Op Int Exp	Capital equipment lease interest

Transfers

GL Account	Expenditure	Description
400-5110-534-91-05	Transfers to General Fund	PILOT Payment In lieu of Taxes – to General Fund
400-5110-534-91-10	Transfers to Reserves	Transfer to Reserves

Capital Outlay

GL Account	Expenditure	Description
400-5110-534-63	Improvements O/T Buildings	Intentionally blank (zero balance)
400-5110-534-64	Machinery & Equipment	Citywide Assets Software

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Public Works - Sewer

Mission

The Sewer Division responsibilities include the operation, maintenance and repair of the City owned sanitary sewer collection system. The wastewater collection system consists of 37 miles of gravity sanitary sewer lines, 694 manholes, 2.7 miles of force main, 2 lift stations and 68 miles of service laterals and averages 7.45 million gallons per week. Wastewater treatment is provided by the City of St. Petersburg's Southwest Water Treatment Plant.

Programs

Sewer maintenance - Daily preventive maintenance and service of two lift stations (7 days a week). Repair and replacement of lift station pumps, controllers, and all related apparatus. Monitor sewer flows and calibrate flow meters. Remote monitoring of lift station Scada System on weekends and holidays

Sewer inspection/repair - Clean and televise sanitary sewer mains. The repairs needed are prioritized by the degree of defects in each section of the lines. These repairs are being performed with; line cleaning, mechanical cutting, grouting, Cured in Place Pipe (CIPP) inversion felt lining and all repairs involve by-pass pumping.

Miscellaneous - Daily rainfall check and documentation. Daily groundwater elevation recording. Weekly exercise and preventive maintenance checks for emergency generators at lift stations #1 and #2, Police Department, Fire Department, Neighborhood Center, and Senior Center.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Director*	0.15	0.15	0.15	0.15
Administrative Assistant****	0.15	0.15	0.15	0.30
Staff Assistant**	-	-	-	-
Staff Assistant II**	0.15	0.15	0.15	-
Utilities Superintendent***	0.33	0.33	0.33	0.33
Utilities Supervisor**	-	-	-	-
Crew Leader**	0.5	0.5	0.5	0.5
Utility Worker II**	1.5	2.0	2.0	2.0
Utilities Worker III**	-	-	-	-
Total	2.78	3.28	3.28	3.28

*Positions allocated 50% to Public Works-Admin, 20% Sanitation and 30% to Utilities (15% Water, 15% Sev

** Full time positions allocated 50% to Sewer and 50% to Water

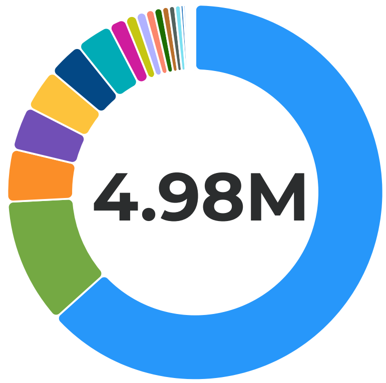
***Full time position allocated 33% to Sewer, 33% to Water and 33% to Stormwater

****Full time position allocated 30% to Sewer, 30% to Water and 40% to Stormwater

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Sewer

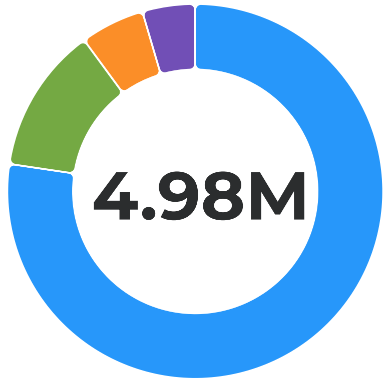


Other Contractual Service	$3,154,734	63.32%
Administration Overhead	$541,940	10.88%
Transfer To General Fund	$226,000	4.54%
Salaries & Wages	$189,766	3.81%
Machinery & Equipment	$180,000	3.61%
Debt Princ - SRF Bypass Proj	$155,126	3.11%
Debt Princ - SRF Construction	$154,509	3.10%
Debt Princ - SRF Plan Ph I	$73,631	1.48%
Repairs & Maintenance	$49,453	0.99%
Electricity	$43,000	0.86%
Operating Supplies	$37,123	0.75%
Interest Expense	$35,239	0.71%
Debt Princ - SRF Plan Ph Ii	$28,759	0.58%
Health Insurance	$26,092	0.52%
Retirement Contributions	$24,636	0.49%
FICA	$12,361	0.25%
Overtime	$9,600	0.19%
Workers Compensation	$7,783	0.16%
Other Contractual Misc	$6,150	0.12%
Property Ins	$5,537	0.11%
Water, Sewer, Garbage	$4,000	0.08%
General Liability	$3,253	0.07%
Medicare	$2,891	0.06%
Communications	$2,420	0.05%
Rental & Leases	$2,000	0.04%
Training, Travel & Per Diem	$1,950	0.04%
Books/Pub/Subscrip/Member	$1,800	0.04%
Disability Insurance	$1,199	0.02%
Life Insurance	$925	0.02%
Office Supplies	$500	0.01%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$1,771,170	$1,775,856	$2,347,333	$2,549,037	$3,154,734	23.76%
Training, Travel & Per Diem	$1,125	$500	-	$1,950	$1,950	0.00%
Communications	$13,805	$9,088	$4,906	$2,420	$2,420	0.00%
Office Supplies	$1,278	$791	$178	$500	$500	0.00%
Operating Supplies	$57,608	$61,947	$26,295	$37,123	$37,123	0.00%
Books/Pub/Subscrip/Member	-	-	$100	$1,800	$1,800	0.00%
Overtime	$10,841	$11,546	$6,735	$9,600	$9,600	0.00%
Workers Compensation	$6,491	$7,483	$7,748	$7,903	$7,783	-1.52%
Professional Services	$19,397	$6,488	-	-	-	-
Depreciation	$165,982	$548,766	$718,094	-	-	-
Rental & Leases	-	-	-	$2,000	$2,000	0.00%
Machinery & Equipment	-	-	-	$70,000	$180,000	157.14%
FICA	$13,168	$13,425	$11,074	$12,551	$12,361	-1.51%
Medicare	$3,079	$3,140	$2,590	$2,935	$2,891	-1.50%
Retirement Contributions	$11,189	$12,934	$21,866	$25,748	$24,636	-4.32%
Health Insurance	$33,364	$33,145	$26,876	$25,706	$26,092	1.50%
Disability Insurance	$1,067	$1,224	$1,324	$1,176	$1,199	1.96%
Life Insurance	$852	$976	$902	$901	$925	2.66%
General Liability	$2,168	$2,455	$2,524	$2,829	$3,253	14.99%
Assignment Pay	-	$1,743	$223	-	-	-
Repairs & Maintenance - Other	$3,724	$5,893	$12,869	-	-	-
Electricity	$19,293	$40,430	$45,922	$20,258	$43,000	112.26%
Water, Sewer, Garbage	$512	$2,018	$1,598	$553	$4,000	623.33%
Property Ins	$2,816	$3,308	$4,020	$4,815	$5,537	14.99%
Administration Overhead	$468,490	$466,268	$491,117	$530,406	$541,940	2.17%
Transfer To General Fund	$174,454	$173,818	$185,949	$223,453	$226,000	1.14%
Lawsuit Settlement	$25,000	-	-	-	-	-
Other Contractual Misc	$7,521	$10,057	-	$6,150	$6,150	0.00%
Lift Station Enclosure	-	-	-	-	-	-
Santi Swr Cip City Priority 2	-	-	-	-	-	-
Town Shores Waterline Replacement	-	-	-	-	-	-
Lift St Bypass Loan	-	-	-	-	-	-
Sanit Swr Manhole Rest City	-	-	-	-	-	-
Interest Expense	$39,004	$37,139	$96,073	$35,239	$35,239	0.00%
Debt Princ - SRF Plan Ph I	-	-	-	$73,631	$73,631	0.00%
Debt Princ - SRF Plan Ph Ii	$1	-	-	$28,759	$28,759	0.00%
Debt Princ - SRF Construction	-	-	-	$154,509	$154,509	0.00%
Debt Princ - SRF Bypass Proj	-	-	-	$155,126	$155,126	0.00%
Repairs & Maintenance	$40,595	$24,051	$55,972	$49,453	$49,453	0.00%
Salaries & Wages	$205,117	$212,180	$192,995	$192,831	$189,766	-1.59%
Total Expenditures	**$3,099,111**	**$3,466,669**	**$4,265,283**	**$4,229,362**	**$4,982,377**	**17.80%**

FY26 Expenditures by Expense Classification



Operating Costs	$3,853,860	77.35%
Capital	$627,264	12.59%
People Costs	$275,253	5.52%
Transfers	$226,000	4.54%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$285,168	$297,798	$272,333	$279,351	$275,253	-1.47%
Operating Costs	$2,575,484	$2,957,914	$3,710,928	$3,209,294	$3,853,860	20.08%
Capital	$64,005	$37,139	$96,073	$517,264	$627,264	21.27%
Transfers	$174,454	$173,818	$185,949	$223,453	$226,000	1.14%
Total Expenditures	**$3,099,111**	**$3,466,669**	**$4,265,283**	**$4,229,362**	**$4,982,377**	**17.80%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
410-5172-536-12-01	Salaries and Wages	Includes a portion of the Director, Utility Superintendent, Crew Leader, Utility Service Worker II's, Administrative Assistant, and Staff Assistant II
410-5172-536-14	Other Wages	Overtime
410-5172-536-21-01	FICA and Medicare	FICA
410-5172-536-21-02	Medicare	Medicare
410-5172-536-22-00	Retirement	Retirement
410-5172-536-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
410-5172-536-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
410-5172-536-23-04	Life Insurance	Life Insurance is provided to all full-time employees
410-5172-536-24	Workers Compensation	Workers' compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification
410-5172-536-29-01	OPEB	Other post-employment benefits – health insurance retiree

Operating Cost

GL Account	Expenditure	Description
410-5172-536-31	Professional Services	Professional Services including:
410-5172-536-34	Other Contractual	City of St. Petersburg sewer fees based on the City of St. Petersburg rate increase of 5.03%
410-5172-536-34-01	Other Contractual Miscel	Contractual costs associated with misc. contracts for specialized products and services , lift station generator service contract, and SCADA system
410-5172-536-40	Travel and Per Diem	Includes safety training, and wastewater collection system operator class
410-5172-536-41	Communications	Costs for all communication equipment including lift station monitoring system phone and on call phone
410-5172-536-43-01	Utilities	Electricity
410-5172-536-43-02	Water, Sewer, & Garbag	Water, sewer, garbage
410-5172-536-44	Rentals and Leases	Emergency pump rental/well points
410-5172-536-45-01	Insurance	General Liability
410-5172-536-45-03	Property Insurance	Property
410-5172-536-46	Repairs and Maintenanc	Costs associated with pump/dewatering equipment maintenance, yearly meter calibration & certification, generator repair and misc utilities repairs and maintenance
410-5172-536-48-01	Lateral Replacement	Lateral Replacement (ARPA Funding remaining $59,574)
410-5172-536-49-02	Administrative Overhead	Includes charges of 15% against recurring revenues of operations, this amount is transferred to the General Fund to cover administrative services including finance, personnel, budgeting, risk management, City Clerk services, building maintenance etc.
410-5172-536-51	Office Supplies	Miscellaneous office supplies
410-5172-536-52	Operating Supplies	Costs associated with daily operations including daily supplies gloves, chemicals, sanitizer, lift station deodorizers, pipe/fittings for repairs, and small tools/equipment

410-5172-536-54	Books, Publications, and Memberships	Mobile 311 and ESRI softwares

Transfers

GL Account	Expenditure	Description
410-5172-536-91-05	Transfers	PILOT Payment in lieu of Taxes – to General Fund

Capital Outlay

GL Account	Expenditure	Description
410-5172-536-62	Buildings	Intentionally blank (zero balance)
410-5172-536-63	Improvements O/T Bldg	Intentionally blank (zero balance)
410-5172-536-64	Machinery & Equipment	Intentionally blank (zero balance)
410-5172-536-65	Construction in Progress	Intentionally blank (zero balance)
410-5172-536-65-05	Sanit Swr Lateral Rehab	Intentionally blank (zero balance)
410-5172-536-72	Interest Expense	SRLF Interest Expense
410-5172-536-73-00	Debt Repayment	SRLF - Phase I Planning
410-5172-536-73-01	Debt Repayment	SRLF - Phase II Planning
410-5172-536-73-02	Debt Repayment	SRLF - Construction
410-5172-536-73-03	Debt Repayment	SRLF - Bypass Project

Public Works - Water

Mission

The Water Department responsibilities include the operation, maintenance and repair of the city owned potable water distribution system. The water distribution system consists of 38.5 miles of 1½-inch to 4-inch pipes, 27.3 miles of 6-inch to 12-inch pipes, 5,723 water meters, 467 backflow preventers and 386 fire hydrants and consumption averages 6.7 million gallons per week. The water is provided by the City of St Petersburg.

Programs

Regulated testing - Daily chloramines sampling at five points of connection from the City of St. Petersburg for water distribution system. FDEP required sampling of bacteriological THN's, HHA 5's, lead & copper. Tests 489 backflow prevention devices annually. Collect samples and deliver to lab the weekly water quality sampling at Gulfport Beach for swimming.

Meter reading - Read and record a total of 5,581 water meters in four cycles per month in 16 days - averaging 348 meters read per day. Average of 83 cutoffs of water service for non-pay per month.

Maintenance - Complete an average of 514 work orders issued by the Utility billing – Customer Service Department per month. Assist customer service with customer complaints. Flush water system and maintenance of 286 fire hydrants. Repair water breaks 24 hours a day. Assist in water main replacement projects. Locate and exercise mainline valves. Paint fire hydrants and backflow prevention devices. Retrofit existing service lines to meet FDEP requirement of backflow prevention. Breakdown and recycle of used water meters and fittings. Calibrate meters larger than 2 inches.

Miscellaneous services - Perform utility locates weekly for Sunshine State One Call of Florida. Answer call-backs after working hours to perform service work. Review utility locations for building permit applications including fences, driveways and irrigation lines for the Building Department. Coordinate with FDEP on information for the Consumer Confidence Report prior to distribution. Design, print and mail Consumer Confidence Report to all city residents/yearly. Work with code enforcement to maintain city easements.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Director*	0.15	0.15	0.15	0.15
Administrative Assistant*	0.15	0.15	0.15	0.30
Staff Assistant**	-	-	-	-
Staff Assistant II**	0.15	0.15	0.15	-
Utilities Superintendent***	0.33	0.33	0.33	0.33
Utilities Supervisor**	-	-	-	-
Crew Leader**	0.5	0.5	0.5	0.5
Utility Worker II**	1.5	2.0	2.0	2.0
Utilities Worker III**	-	-	-	-
Total	2.78	3.28	3.28	3.28

*Positions allocated 50% to Public Works-Admin, 20% Sanitation and 30% to Utilities (15% Water, 15% Sev

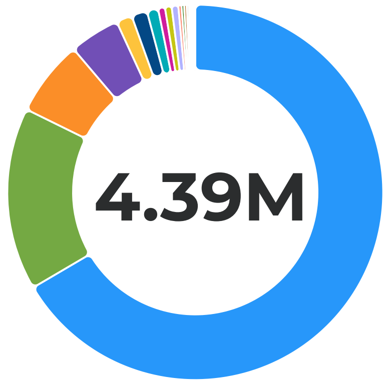
** Full time positions allocated 50% to Sewer and 50% to Water

***Full time position allocated 33% to Sewer, 33% to Water and 33% to Stormwater

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Water



Other Contractual Service	$2,918,538	66.54%
Administration Overhead	$690,470	15.74%
Transfer To General Fund	$286,000	6.52%
Salaries & Wages	$189,766	4.33%
Other Contractual Misc	$60,040	1.37%
Repairs & Maintenance	$59,500	1.36%
Operating Supplies	$42,150	0.96%
Health Insurance	$26,092	0.59%
Repairs & Maintenance - Other	$25,500	0.58%
Retirement Contributions	$24,636	0.56%
FICA	$12,361	0.28%
Overtime	$9,600	0.22%
Property Ins	$9,436	0.22%
Workers Compensation	$7,783	0.18%
Printing & Binding	$5,000	0.11%
Communications	$4,960	0.11%
Training, Travel & Per Diem	$3,130	0.07%
Medicare	$2,891	0.07%
General Liability	$2,264	0.05%
OPEB	$1,867	0.04%
Books/Pub/Subscrip/Member	$1,340	0.03%
Disability Insurance	$1,199	0.03%
Life Insurance	$925	0.02%
Office Supplies	$500	0.01%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$2,391,416	$2,577,816	$2,602,581	$3,039,029	$2,918,538	-3.96%
Training, Travel & Per Diem	$1,686	$2,366	$1,280	$3,130	$3,130	0.00%
Communications	$11,931	$12,711	$6,162	$4,960	$4,960	0.00%
Printing & Binding	$1,285	$1,467	$1,492	$5,000	$5,000	0.00%
Office Supplies	$1,260	$568	$543	$500	$500	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Supplies	$124,918	$61,227	$43,646	$42,150	$42,150	0.00%
Books/Pub/Subscrip/Member	$210	$180	$160	$1,340	$1,340	0.00%
Overtime	$10,841	$12,313	$6,735	$9,600	$9,600	0.00%
Workers Compensation	$6,491	$7,483	$7,748	$7,903	$7,783	-1.52%
Professional Services	$19,397	$6,488	-	-	-	-
Pension Expense	$117,820	$326,298	$54,710	-	-	-
Depreciation	$323,216	$220,850	$218,876	-	-	-
Promotional	$2,379	$999	$800	-	-	-
Machinery & Equipment	-	-	-	-	-	-
FICA	$13,168	$13,425	$11,075	$12,551	$12,361	-1.51%
Medicare	$3,079	$3,140	$2,590	$2,935	$2,891	-1.50%
Retirement Contributions	$11,189	$12,934	$22,234	$25,748	$24,636	-4.32%
Health Insurance	$33,364	$33,145	$26,876	$25,706	$26,092	1.50%
Disability Insurance	$1,363	$1,538	$1,324	$1,176	$1,199	1.96%
Life Insurance	$852	$976	$902	$901	$925	2.66%
General Liability	$1,360	$1,540	$1,756	$1,969	$2,264	14.98%
Bad Debt Expense	-$5,599	$24,321	$2,354	-	-	-
Assignment Pay	-	$1,743	$223	-	-	-
Repairs & Maintenance - Other	$27,494	$22,933	$38,766	$25,500	$25,500	0.00%
Property Ins	$5,224	$6,140	$7,992	$8,205	$9,436	15.00%
OPEB	$4,195	$3,757	$3,267	$1,867	$1,867	0.00%
Administration Overhead	$603,529	$588,585	$625,718	$675,775	$690,470	2.17%
Transfer To General Fund	$224,739	$219,415	$234,941	$282,326	$286,000	1.30%
Other Contractual Misc	$35,267	$39,430	$30,184	$60,040	$60,040	0.00%
Town Shores Waterline Replacement	-	-	-	-	-	-
Repairs & Maintenance	$54,565	$13,070	$13,975	$59,500	$59,500	0.00%
Salaries & Wages	$207,787	$211,710	$198,849	$192,831	$189,766	-1.59%
Total Expenditures	**$4,234,426**	**$4,428,570**	**$4,167,759**	**$4,490,642**	**$4,385,948**	**-2.33%**

FY26 Expenditures by Expense Classification

Operating Costs	**$3,822,828**	87.16%
Transfers	**$286,000**	6.52%
People Costs	**$275,253**	6.28%
Capital	**$1,867**	0.04%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$405,954	$624,706	$333,266	$279,351	$275,253	-1.47%
Operating Costs	$3,599,538	$3,580,692	$3,596,285	$3,927,098	$3,822,828	-2.66%
Capital	$4,195	$3,758	$3,267	$1,867	$1,867	0.00%
Transfers	$224,739	$219,415	$234,941	$282,326	$286,000	1.30%
Total Expenditures	**$4,234,426**	**$4,428,570**	**$4,167,759**	**$4,490,642**	**$4,385,948**	**-2.33%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
410-5171-536-12-01	Salaries and Wages	Includes, a portion of the Director, Utilities Superintendent, Crew Leader Utility Service Worker II's, Administrative Assistant, and Staff Assistant II
410-5171-536-14	Other Wages	Overtime
410-5171-536-21-01	FICA and Medicare	FICA
410-5171-536-21-02	Medicare	Medicare
410-5171-536-22-00	Retirement	Retirement
410-5171-536-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee.
410-5171-536-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
410-5171-536-23-04	Life Insurance	Life Insurance is provided to all full-time employees
410-5171-536-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification
410-5171-536-29	OPEB	Other post-employment benefits-health insurance retiree

Operating Cost

GL Account	Expenditure	Description
410-5171-536-34	Other Contractual	City of St. Petersburg water fees based on the City of St. Petersburg rate
410-5171-536-34-01	Other Contractual Miscellaneous	Includes contracts for specialized products and services including, US EPA Unregulated Contaminates Mandatory Rule Testing, Mandatory monthly water sampling/bacteria, coliform, mandatory trihalomethane, HAA5 sampling stage three disinfecting - 8 samples / 6 times yearly, and other fees and testing
410-5171-536-40	Travel and Per Diem	Includes costs for safety training and water distribution system operator certification
410-5171-536-41	Communications	Costs for all communication equipment including department tablet service
410-5171-536-45-01	Insurance	General liability insurance
410-5171-536-45-03	Property Insurance	Property
410-5171-536-46	Repairs and Maintenance	Costs associated with the pump/dewatering equipment maintenance and water lilne repairs performed in house
410-5171-536-46-01	Repairs and Maintenance-Other	Garage vehicle maintenance
410-5171-536-47	Printing and Binding	Includes all costs associated with printed materials including Consumer Confidence Report printing, Turn-off tags and Lead/Copper brocures
410-5171-536-49-02	Administrative Overhead	Includes charges of 15% against recurring revenues of operations, this amount is transferred to the General Fund to cover administrative services including finance, personnel, budgeting, risk management, clerical services, building maintenance etc.
410-5171-536-51	Office Supplies	Miscellaneous office supplies
410-5171-536-52	Operating Supplies	Costs associated with daily operations such as Pipes/supplies for water line repairs, daily supplies (batteries,

		marking paint, flagging tape, sunscreen, sanitizers, etc.), replacement meter boxes/lids and small tools/equipment
410-5171-536-54	Books, Publications, and Memberships	Mobile 311 and ESRI softwares

Transfers

GL Account	Expenditure	Description
410-5171-536-91-05	Transfers to General Fund	PILOT Payment in lieu of Taxes – to General Fund
410-5171-536-91-10	Transfers to Reserves	Intentionally blank (zero balance)

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Public Works - Stormwater

Mission

This program comprises the construction, cleaning, maintenance and restoration of the city's stormwater drainage system. Facilities include stormwater inlets, catch basins, culverts and transmission lines, retention/detention ponds and outfalls. The city's stormwater system is governed by a federal program called the National Pollutant Discharge Elimination System (NPDES). This program is funded by a monthly stormwater fee, as well as grants from the Southwest Florida Water Management District (SWFWMD).

Programs

NPDES - Update the National Pollutant Discharge Elimination System (NPDES) Permit annually. Inspection of 10% of system and maintenance of 946 inlets/catch basins/grates/storm drains. Inspection and maintenance of 2 Continuous Deflective Separation (CDS) units and two Suntree nutrient separating baffle boxes. Inspection and maintenance of 8 outfalls. Inspection and maintenance of 7,894 linear feet of swales. Inspection and maintenance of 4 wet detention and 6 dry retention ponds. Bi-monthly street sweeping of 60 miles of curbed roadway for NPDES compliance. Conduct pro-active inspections of suspected illicit connections, discharges and dumping. Provide Illicit Discharge Training for Public Works Employees. Gulfport beach and coastal water quality testing and Southwest Florida Water Management District (SWFWMD) operation and maintenance inspection reports on permitted projects.

Maintenance - Annual televising of storm drain lines and structures. Perform annual storm line cleaning, point repairs and structure and line repairs and emergency cleaning of storm lines using vacuum and pressure trailers.

Public education - Advertise, distribute, log, and promote stormwater education materials for illicit discharges, improper disposal, household chemicals and pesticide herbicide and fertilizer application.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Utilities Superintendent**	0.33	0.33	0.33	0.33
Sanitation/Stormwater Supervisor*	-	-	-	-
Crew Leader	1.0	1.0	1.0	1.0
Utility Service Worker II	3.0	3.0	3.0	3.0
Maintenance Worker II	-	-	-	-
Equipment Operator*	-	-	-	-
Total	4.33	4.33	4.33	4.33

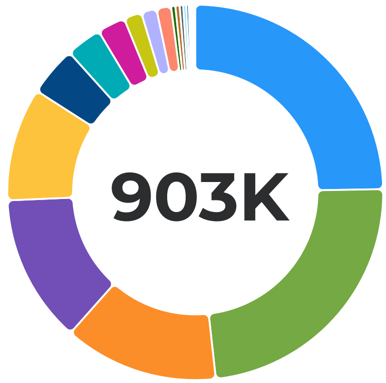
*Positions allocated 50% to Streets, 25% Sanitation and 25% to Stormwater

** Full time positions allocated 33% to Sewer, 33% to Water and 33%% to Stormwater

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Stormwater



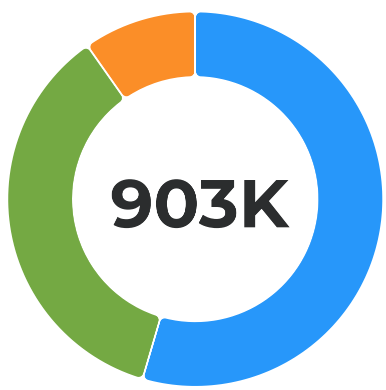
Salaries & Wages	$223,231	24.73%
Admn Overhead	$212,241	23.51%
Repairs & Maintenance	$120,000	13.30%
Other Contractual Service	$115,405	12.79%
Transfer To General Fund	$88,000	9.75%
Health Insurance	$38,531	4.27%
Retirement Contributions	$27,681	3.07%
Operating Supplies	$21,650	2.40%
FICA	$13,964	1.55%
Professional Services	$12,000	1.33%
Workers Compensation	$11,251	1.25%
Communications	$3,340	0.37%
Medicare	$3,266	0.36%
Training, Travel & Per Diem	$2,750	0.30%
Books/Pub/Subscrip/Member	$2,300	0.25%
Overtime	$2,000	0.22%
Disability Insurance	$1,380	0.15%
Printing & Binding	$1,150	0.13%
General Liability	$1,086	0.12%
Life Insurance	$1,005	0.11%
Office Supplies	$350	0.04%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$32,838	$52,024	$86,105	$115,405	$115,405	0.00%
Training, Travel & Per Diem	-	$1,452	$158	$2,750	$2,750	0.00%
Communications	$2,648	$2,411	$1,399	$3,340	$3,340	0.00%
Printing & Binding	-	-	$460	$1,150	$1,150	0.00%
Office Supplies	$325	-	$288	$350	$350	0.00%
Operating Supplies	$20,162	$22,278	$16,987	$21,650	$21,650	0.00%
Books/Pub/Subscrip/Member	$500	$500	$1,200	$2,300	$2,300	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Overtime	$9,861	$12,344	$12,119	$2,000	$2,000	0.00%
Workers Compensation	$8,825	$10,402	$10,937	$11,166	$11,251	0.76%
Professional Services	$10,914	$6,845	$16,182	$12,000	$12,000	0.00%
Depreciation	$131,855	$178,854	$191,552	-	-	-
Improvements O/T Building	-	-	-	-	-	-
FICA	$11,496	$12,722	$13,130	$14,081	$13,964	-0.83%
Medicare	$2,689	$2,975	$3,071	$3,293	$3,266	-0.82%
Retirement Contributions	$9,929	$12,089	$23,175	$28,815	$27,681	-3.94%
Health Insurance	$32,870	$36,443	$35,365	$38,008	$38,531	1.38%
Disability Insurance	$1,026	$1,208	$1,228	$1,373	$1,380	0.51%
Life Insurance	$691	$800	$870	$1,000	$1,005	0.50%
General Liability	$868	$984	$844	$944	$1,086	15.04%
Transfer To General Fund	$60,418	$62,118	$72,582	$87,221	$88,000	0.89%
Admn Overhead	$162,248	$166,633	$192,337	$207,724	$212,241	2.17%
Repairs & Maintenance	$6,228	$1,276	$157,875	$120,000	$120,000	0.00%
Salaries & Wages	$176,268	$200,474	$211,615	$225,116	$223,231	-0.84%
Total Expenditures	**$682,659**	**$784,831**	**$1,049,479**	**$899,686**	**$902,581**	**0.32%**

FY26 Expenditures by Expense Classification



Operating Costs	**$492,272**	54.54%
People Costs	**$322,309**	35.71%
Transfers	**$88,000**	9.75%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$253,655	$289,457	$311,510	$324,852	$322,309	-0.78%
Operating Costs	$368,586	$433,255	$665,387	$487,613	$492,272	0.96%
Capital	-	-	-	-	-	-
Transfers	$60,418	$62,118	$72,582	$87,221	$88,000	0.89%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$682,659**	**$784,831**	**$1,049,479**	**$899,686**	**$902,581**	**0.32%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
410-5173-538-12-01	Salaries and Wages	Crew Leader, Utility Service Worker II's and a portion of the Utility Superintendent
410-5173-538-14	Other Wages	Overtime
410-5173-538-21-01	FICA and Medicare	FICA
410-5173-538-21-02	Medicare	Medicare
410-5173-538-22-00	Retirement	Retirement
410-5173-538-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
410-5173-538-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
410-5173-538-23-04	Life Insurance	Life Insurance is provided to all full-time employees
410-5173-538-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
410-5173-538-31	Professional Services	Engineering consultation and preparation of annual NPDES report and SWFWMD operation and maintenance inspection reports
410-5173-538-34	Other Contractual	Includes contracts for specialized products and services including, Bi-monthly removal of debris by City of St. Petersburg accumulated from the street sweeping, Gulfport public beach water sampling, Ambient water quality monitoring fee and FDEP permit review fee (Pinellas County), and Annual mowing of 7th Ave. S. ditch
410-5173-538-40	Travel and Per Diem	Costs including safety training and stormwater training
410-5173-538-41	Communications	Covers costs for all communications service and equipment
410-5173-538-45-01	Insurance	General Liability Insurance
410-5173-538-46	Repairs and Maintenance	Costs associated with annual storm sewer line cleaning contract, point repairs, fixing leaks at excessive depths and annual televising maintenance of storm sewer lines
410-5173-538-47	Printing and Binding	Costs associated with printed materials for educational brochures and NPDES compliance ads
410-5173-538-49-02	Administrative Overhead	Includes charges of 15% against recurring revenues of operations, this amount is transferred to the General Fund to cover administrative services including finance, personnel, budgeting, risk management, City Clerk services, building maintenance etc.
410-5173-538-51	Office Supplies	Copy supplies
410-5173-538-52	Operating Supplies	Costs associated with daily operations including concrete, brick and rebar, barricades, small tools/equipment and employee uniforms
410-5173-538-54	Books, Publications, and Memberships	Funds to cover memberships including software subscriptions for Mobile 311 and ESRI and Florida Storm water Association annua dues and training conference

Transfers

GL Account	Expenditure	Description

410-5173-538-91-05	Transfers	PILOT Payment in lieu of taxes – to General Fund

Utility Billing - Customer Service

Mission

The mission of the utility billing department is to manage the billing process efficiently, provide exceptional customer service, and ensure the city's utility services' financial stability while adhering to regulatory requirements and exploring ways to optimize resource usage and revenue generation.

Programs

Customer Care – Handling customer inquiries and resolving any issues related to billing or utility services is an essential part of this assignment. This involves assisting, addressing complaints, and clarifying billing details to ensure customer satisfaction.

Billing and Invoicing – generating accurate and timely bills for utility services provided to customers. This includes calculating consumption, applying appropriate rates, and ensuring the bills reflect proper usage.

Payment Processing – processing incoming customer payments, recording and reconciling payments with the appropriate accounts, and implementing payment options such as online payments, automatic deductions, and payment plans to facilitate convenient bill settlement.

Metering and Monitoring – Collaboration with other departments to monitor utility meters and track consumption patterns. This data helps identify irregularities, leaks, or potential efficiency improvements.

Data Management – Maintaining a comprehensive customer information database, billing history, and consumption for accurate record-keeping. This critical step ensures that informed decisions can be made and efficient reports can be generated.

Revenue Management – Managing revenue collection is one of the department's primary goals. Minimizing Accounts Receivable Outstanding and addressing issues related to non-payment or delinquent accounts.

Regulations and Compliance – Ensuring compliance with the city's utility billing ordinances and reporting regulations. Implementing water-saving initiatives and incentive programs to promote responsible water usage and conservation.

Technology and Innovation – Embracing technological advancements to streamline processes, improve accuracy, and enhance customer experience. This involves adopting modern billing software, online portals, and digital metering.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Utility Billing Customer Service Director	-	1.0	1.0	1.0
Billing Supervisor*	-	0.5	0.5	0.5
Admin Services Technician III - Utilities	-	1.0	1.0	1.0
Admin Services Technician II - Utilities	-	2.0	2.0	2.0
Total	0.0	4.5	4.5	4.5

*Full time allocated allocated 50% to Utility Billing - Customer Service, 50% Marina

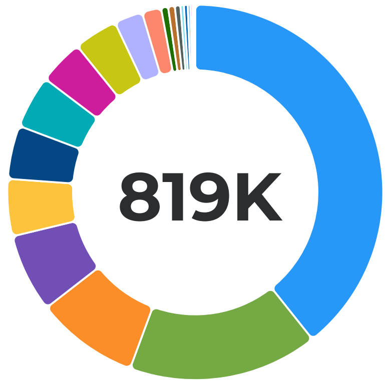
Utility Billing - Customer Service is reported as an independent department starting FY24 (as of 10/1/2023).

Prior year's details of the budgeted positions relevant to this department can be found within Finance Services.

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Utility Billing - Customer Service



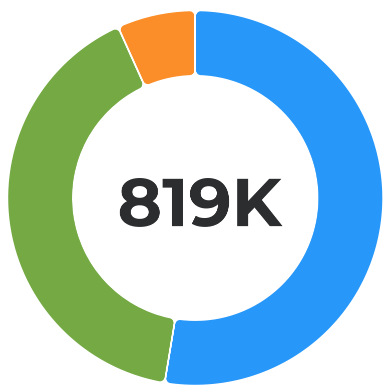
Salaries & Wages	$321,961	39.29%
Other Charges	$134,000	16.35%
Repairs & Maintenance	$72,531	8.85%
Machinery & Equipment	$55,250	6.74%
Retirement Contributions	$40,233	4.91%
Communications	$37,783	4.61%
Health Insurance	$37,435	4.57%
Books/Pub/Subscrip/Member	$31,817	3.88%
Professional Services	$30,900	3.77%
FICA	$20,117	2.45%
Operating Supplies	$13,500	1.65%
Office Supplies	$5,000	0.61%
Medicare	$4,705	0.57%
Training, Travel & Per Diem	$3,800	0.46%
Rentals & Leases	$2,600	0.32%
Overtime	$2,500	0.31%
Disability Insurance	$1,964	0.24%
Life Insurance	$1,430	0.17%
General Liability	$1,082	0.13%
Workers Compensation	$837	0.10%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Training, Travel & Per Diem	-	-	$1,003	$2,200	$3,800	72.73%
Communications	-	-	$23,298	$35,486	$37,783	6.47%
Office Supplies	-	-	$5,031	$6,521	$5,000	-23.32%
Operating Supplies	-	-	$15,967	$13,500	$13,500	0.00%
Books/Pub/Subscrip/Member	-	-	$11,183	$11,600	$31,817	174.28%
Overtime	-	-	$2,886	$2,500	$2,500	0.00%
Workers Compensation	-	-	$708	$769	$837	8.84%
Professional Services	-	-	$13,495	$30,000	$30,900	3.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Rentals & Leases	-	-	$3,585	$2,600	$2,600	0.00%
Other Charges	-	-	$120,331	$134,000	$134,000	0.00%
Machinery & Equipment	-	-	-	$100,000	$55,250	-44.75%
FICA	-	-	$17,212	$19,166	$20,117	4.96%
Medicare	-	-	$4,025	$4,482	$4,705	4.98%
Retirement Contributions	-	-	$33,572	$39,569	$40,233	1.68%
Health Insurance	-	-	$35,534	$36,958	$37,435	1.29%
Disability Insurance	-	-	$1,206	$1,870	$1,964	5.03%
Life Insurance	-	-	$529	$1,361	$1,430	5.07%
General Liability	-	-	$840	$941	$1,082	14.98%
Repairs & Maintenance	-	-	$18,191	$19,600	$72,531	270.06%
Salaries & Wages	-	-$1	$267,947	$306,629	$321,961	5.00%
Total Expenditures	**-**	**-**	**$576,543**	**$769,752**	**$819,445**	**6.46%**

FY26 Expenditures by Expense Classification



People Costs	**$431,182**	52.62%
Operating Costs	**$333,013**	40.64%
Capital	**$55,250**	6.74%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	-	-	$380,266	$413,304	$431,182	4.33%
Operating Costs	-	-	$150,557	$256,448	$333,013	29.86%
Capital	-	-	-	$100,000	$55,250	-44.75%
Total Expenditures	**-**	**-**	**$530,823**	**$769,752**	**$819,445**	**6.46%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
410-5174-513-12-01	Salaries and Wages	Includes Utility Customer Service Director, Billing Supervisor, Admin Services Technician III, and two Admin Services Technician II- (Billing Supervisor is allocated 50% to Marina and 50% to Utility Billing – Customer Service department)
410-5174-513-14	Overtime	Overtime funds are used to cover extra hours worked for balancing at end of day or to cover for employee shortage
410-5174-513-21-01	FICA	FICA - budgeted at 6.2% of salary
410-5174-513-21-02	Medicare	Medicare – budgeted at 1.45% of salary
410-5174-513-22-00	Retirement	Retirement is budgeted at the current actuarial valuation for the general employees who are in a defined benefit plan
410-5174-513-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
410-5174-513-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
410-5174-513-23-04	Life Insurance	Life Insurance is provided to all full-time employees
410-5174-513-24	Workers' Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
410-5174-513-31	Professional Services	Professional service cost for the Water Rate Study and billing data analysis
410-5174-513-40	Travel & Training	Training course & employee development opportunities
410-5174-513-41	Communications	Covers communication costs including bulk postage, notifications calls and Suncom
410-5174-513-44	Rentals & Leases	Includes costs associated with folding machine and Ricoh MPC407 lease
410-5174-513-45-01	General Liability	General Liability insurance
410-5174-513-46	Repairs & Maintenance	Costs associated with software annual maintenance for Incode ERP Pro Utilities and Cash Collection modules and Neptune.
410-5174-513-49	Other Charges	These funds are used to cover the expenses for bank and transaction fees as well as fees for recording of liens.
410-5174-513-51	Office Supplies	Covers the cost of routine office supplies, including scanners
410-5174-513-52	Operating Supplies	Includes costs associated with billing envelopes, paper and Ricoh copier charges
410-5174-513-54	Books, Publications, Subscriptions & Memberships	Includes costs associated with software subscriptions such as Neptune 360 subscription (meter reading), Utility billing online website hosting and other memberships

Capital Outlay

GL Account	Expenditure	Description
410-5174-513-64	Machinery & Equipment	Utility Billing Software

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Public Works - Parks

Mission

The Parks Division improves and maintains the quality of life within the community by promoting best management practices in environmental landscaping and in ornamental and turf maintenance. The division continues to create safe and aesthetically pleasing recreational facilities for all to enjoy. The division is made up of qualified staff with years of experience in landscaping, irrigation, ball-field maintenance and turf management.

Programs

Parks maintenance - The Parks Division maintains approximately 40 acres including all outside city facilities. This includes, but is not limited to, tree trimming, grass mowing, weeding, mulching, trash pickup, irrigation, beach grooming, park facility inspections and flag replacement.

Special cleanups - The Parks Division is responsible for special cleanups such as fish kill and storm cleanup, tending to washed out walking trails, oil spill cleanup, clearing lots and overgrown drainage ditches.

Preventive maintenance - Parks staff services their own equipment such as edger's, weed eaters, sprayers, blowers and reel/walk behind mowers. They also perform filter cleaning and blade sharpening.

Special maintenance areas - This division maintains five baseball fields, two tennis courts, two pickleball courts, four volleyball courts, bocce court, greenways, seven beach pavilions as well as playgrounds, bike racks, picnic tables, benches, docks and the fishing pier.

Events - The Parks Division is an integral part of the numerous events throughout the city. The division performs street blockage, set up/break down and trash disposal. They continue to provide services to many outdoor city sponsored events, cooperate with many civic groups, organizations and various volunteer groups.

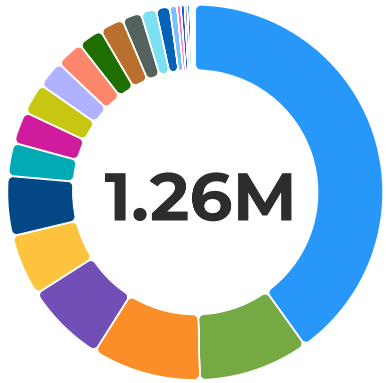
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Parks and Facilities Superintendent	1.0	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0	1.0
Maintenance Worker I	1.0	-	-	-
Maintenance Worker II	4.0	5.0	6.0	6.0
Horticulturalist	1.0	1.0	1.0	1.0
Maintenance Worker III	1.0	1.0	1.0	1.0
Landscape Technician	-	-	-	-
Total	9.00	9.00	10.00	10.00

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Public Works - Parks



Salaries & Wages	$506,710	40.11%
Other Contractual Service	$120,000	9.50%
Repairs & Maintenance	$118,000	9.34%
Health Insurance	$88,233	6.98%
Retirement Contributions	$67,172	5.32%
Property Ins	$65,081	5.15%
Operating Supplies	$36,150	2.86%
Overtime	$35,000	2.77%
FICA	$33,586	2.66%
Tree Planting & Replacement	$30,000	2.37%
Rentals & Leases	$29,980	2.37%
Electricity	$27,000	2.14%
Workers Compensation	$26,146	2.07%
Water, Sewer, Garbage	$21,000	1.66%
General Liability	$16,669	1.32%
Other	$15,000	1.19%
Medicare	$7,855	0.62%
Communications	$4,200	0.33%
Repairs & Maintenance - Other	$4,004	0.32%
Disability Insurance	$3,091	0.24%
Promotional Activites	$3,000	0.24%
Life Insurance	$2,250	0.18%
Books/Pub/Subscrip/Member	$2,000	0.16%
Training, Travel & Per Diem	$1,200	0.09%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$121,985	$123,518	$124,699	$120,000	$120,000	0.00%
Training, Travel & Per Diem	-	$1,240	$210	-	$1,200	-
Communications	$1,824	$1,871	$1,882	$4,200	$4,200	0.00%
Operating Supplies	$23,452	$19,255	$56,673	$66,150	$36,150	-45.35%
Books/Pub/Subscrip/Member	-	-	-	$2,000	$2,000	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Overtime	$35,555	$42,049	$40,012	$35,000	$35,000	0.00%
Workers Compensation	$17,414	$20,257	$21,461	$21,928	$26,146	19.24%
Rentals & Leases	$29,759	$30,570	$27,533	$29,980	$29,980	0.00%
Promotional Activites	$2,581	$267	$788	$3,000	$3,000	0.00%
Improvements O/T Building	$142,524	$301,652	-	-	-	-
Machinery & Equipment	$11,706	$55,132	$2,036	$45,000	-	-100.00%
FICA	$23,443	$24,428	$26,930	$31,898	$33,586	5.29%
Medicare	$5,483	$5,713	$6,298	$7,460	$7,855	5.29%
Retirement Contributions	$20,571	$25,063	$49,529	$65,853	$67,172	2.00%
Health Insurance	$77,069	$70,890	$76,602	$87,021	$88,233	1.39%
Disability Insurance	$2,327	$2,566	$2,805	$2,925	$3,091	5.68%
Life Insurance	$994	$1,080	$1,402	$2,129	$2,250	5.68%
General Liability	$10,000	$11,328	$12,932	$14,495	$16,669	15.00%
Repairs & Maintenance - Other	$37,990	$27,515	$39,860	$4,004	$4,004	0.00%
Electricity	$21,068	$26,111	$26,924	$22,121	$27,000	22.06%
Water, Sewer, Garbage	$20,430	$19,523	$20,397	$22,064	$21,000	-4.82%
Property Ins	$36,028	$42,336	$55,128	$56,592	$65,081	15.00%
Repairs & Maintenance	$118,382	$128,735	$181,511	$118,000	$118,000	0.00%
Salaries & Wages	$348,707	$369,300	$412,487	$479,479	$506,710	5.68%
Tree Bank	$13,261	$2,650	$680	-	-	-
Vehicles	-	$45,716	-	-	-	-
Tree Planting & Replacement	-	-	-	-	$30,000	-
Other	$1,815	$1,983	$1,849	$15,000	$15,000	0.00%
Total Expenditures	**$1,124,368**	**$1,400,747**	**$1,190,628**	**$1,256,299**	**$1,263,327**	**0.56%**

FY26 Expenditures by Expense Classification

People Costs	**$770,043**	60.95%
Operating Costs	**$493,284**	39.05%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$531,563	$561,344	$637,526	$733,693	$770,043	4.95%
Operating Costs	$438,575	$436,903	$551,066	$477,606	$493,284	3.28%
Capital	$154,230	$402,500	$2,036	$45,000	-	-100.00%
Total Expenditures	**$1,124,368**	**$1,400,747**	**$1,190,628**	**$1,256,299**	**$1,263,327**	**0.56%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4145-572-12-01	Salaries and Wages	Includes Parks & Facilities Superintendent, Crew Leader, Horticulturalist, Maintenance Worker II's, and Maintenance Worker III
001-4145-572-14	Overtime	Overtime
001-4145-572-21-01	FICA and Medicare	FICA
001-4145-572-21-02	Medicare	Medicare
001-4145-572-22-00	Retirement	Retirement
001-4145-572-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4145-572-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4145-572-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4145-572-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4145-572-34	Other Contractual	Includes costs associated with tree service, lake maintenance, fountain and pump service, concrete work, field and court lighting replacement, playground and skate park repairs, fence and netting repairs, park turf spraying and flea control at dog parks and mowing contracts
001-4145-572-41	Communications	Phone service, cable, postage, public wi-fi and tablet services
001-4145-572-43-01	Utilities	Electricity
001-4145-572-43-02	Water, Sewer, & Garbag	Water & Sewer
001-4145-572-43-03	Other	Reclaimed Water
001-4145-572-44	Rentals and Leases	Includes costs associated with holiday light displays in the park, pole mount displays along the streets, and staging and sound for events
001-4145-572-45-01	Insurance	General Liability
001-4145-572-45-03	Property Insurance	Property
001-4145-572-46	Repairs and Maintenanc	Includes costs associated with all park shelters, park amenities repairs, beach light repair and beach electricity. This includes costs of replacement signs, benches and banners. This also includes all turf equipment maintenance and repair parts
001-4145-572-48	Promotional Activities	This includes costs associated with City Events such as Birthday Bash, 4th of July, etc. which require barricades, restrooms, golf carts, tents and banners
001-4145-572-52	Operating Supplies	Includes cost associated with landscaping, plant materials and other janitorial items.
001-4145-572-52-02	Tree Planting/Replace	Cost for tree planting and replacement
001-4145-572-54	Books, Publications, Subscriptions & Memberships	Includes cost associated with Mobile 311 software

Capital Outlay

GL Account	Expenditure	Description
001-4145-572-62	Buildings	Intentionally blank (zero balance)

001-4145-572-63	Improvements O/T Bldg	Intentionally blank (zero balance)
001-4145-572-64	Machinery & Equipment	Intentionally blank (zero balance)
001-4145-572-65	Construction in Progress	Intentionally blank (zero balance)

Recreation - Recreation Center

Mission

As a division of the Recreation Department, the Recreation Division provides a wide range of safe, enjoyable indoor/outdoor recreation/leisure activities and opportunities to residents and visitors of all ages. The division provides a licensed after-school program, a holiday out of school and summer recreation camp for children ages 5-14, tot time/VPK program for children ages 3-5, teen night program, teen council and summer employment for Gulfport teens. The division also offers additional recreational activities for youth and adults through the use of contractual instructors. In addition, the Recreation Division has a skate park, six volleyball courts, a basketball court, children's playgrounds and a bocce ball court.

Programs

Children's Programs - The Recreation Division provides quality care for children of all ages through a Tot Time/VPK Program, School Year Child Care Program, Summer Program and Teen Night Program. Each child has the opportunity to experience many recreational, social, creative and enriching activities through each program. The Tot Time/VPK Program is a pre-school, hands-on program for children ages 3-5. This program aims to make learning fun for children and helps prepare them for Kindergarten. The School Year Child Care Program is an after-school program for children ages Kindergarten through 14. The program also offers full-day care on in-service days and is licensed by the Pinellas County License Board and the Early Learning Coalition of Pinellas, Inc. The Summer Program is for children who have completed Kindergarten to age 14 and offers daily activities that include arts and crafts, field trips, sports, special classes, special guests and much more. The Teen Night Program is for teens in grades 6th thru 12th and offers recreation and social activities. Field trips and cooking projects are also offered once a month.

Adult activities - The Recreation Division offers Pickleball, table tennis, adult basketball, open gym and open game room.

Contractual instructors - The Recreation Division offers a variety of classes for all ages including Ballet/Tap Combo, Danskinetics, Eccentrics Exercise, Hip Hop, Nia, Tai Chi Gung, Tennis, Watercolor, Yoga and Zumba.

Skate Park - The Recreation Division has a concrete street style skate park with quarter pipes, a quarter pipe with corner & hip, A-frame, mogul, multiple ledges, manual pad, flat rail and china bank.

Volleyball Courts - The Recreation Division has six lighted permanent beach volleyball courts.

Basketball Court - The Recreation Division has an outdoor basketball court that also includes two lined Pickleball courts.

Children's playgrounds - The Recreation Division has six children's playgrounds varying in ages from 2-12 years old. They are located at Caldwell Park, Tomlinson Park, Tonkin Park, Beach Waterfront and Recreation Center.

Special Events - The Recreation Division offers a variety of special events including Arbor Day, Fun in the Sun Day, 4th of July Sand Sculpture Contest, Halloween Bash and Holiday Tree Lighting.

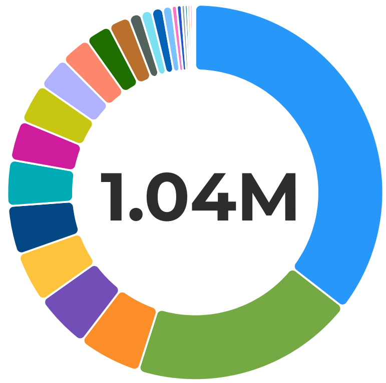
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Leisure Services Director	-	-	1.0	1.0
Recreation Services Supervisor	1.0	1.0	1.0	1.0
Recreation Coordinator	1.0	1.0	1.0	1.0
Recreation Leaders (FTE)	3.0	3.0	4.0	4.0
Summer Recreation Leaders (FTE)	0.5	1.25	1.25	1.25
Junior Counselors (FTE)	1.5	1.5	1.5	1.5
Staff Assistant II	1.0	1.0	1.0	1.0
Preschool Teacher	1.0	1.0	1.0	1.0
Student Summer Program	-	-	0.5	0.5
Total	9.00	9.75	12.25	12.25

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Recreation - Recreation Center



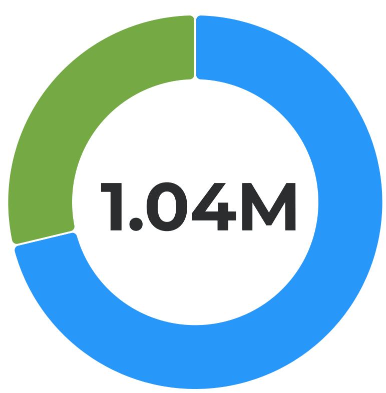
Salaries & Wages	$370,531	35.54%
Other Salaries & Wages	$202,097	19.38%
Property Ins	$56,879	5.46%
Other Contractual Service	$50,209	4.82%
Retirement Contributions	$45,946	4.41%
Health Insurance	$44,117	4.23%
Other Ins	$41,393	3.97%
Operating Supplies	$36,000	3.45%
FICA	$35,801	3.43%
General Liability	$29,627	2.84%
Workers Compensation	$27,341	2.62%
Electricity	$23,000	2.21%
Water, Sewer, Garbage	$19,200	1.84%
Communications	$11,200	1.07%
Repairs & Maintenance	$10,000	0.96%
Promotional Activites	$10,000	0.96%
Medicare	$8,373	0.80%
Overtime	$4,500	0.43%
Books/Pub/Subscrip/Member	$4,220	0.40%
Rentals & Leases	$3,000	0.29%
Office Supplies	$2,375	0.23%
Disability Insurance	$2,260	0.22%
Training, Travel & Per Diem	$2,000	0.19%
Life Insurance	$1,645	0.16%
Repairs & Maintenance - Other	$480	0.05%
Car Allowance	$300	0.03%
Printing & Binding	$190	0.02%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$40,929	$51,263	$42,094	$50,209	$50,209	0.00%
Training, Travel & Per Diem	$1,253	$296	-	$2,000	$2,000	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Communications	$7,690	$9,926	$9,667	$11,200	$11,200	0.00%
Printing & Binding	-	$140	-	$190	$190	0.00%
Office Supplies	$2,155	$1,866	$1,638	$2,375	$2,375	0.00%
Operating Supplies	$29,159	$26,533	$37,579	$30,000	$36,000	20.00%
Books/Pub/Subscrip/Member	$3,146	$2,357	$3,295	$4,220	$4,220	0.00%
Overtime	$3,995	$8,462	$13,574	$4,500	$4,500	0.00%
Workers Compensation	$20,634	$23,820	$25,110	$25,647	$27,341	6.61%
Rentals & Leases	$1,516	$1,482	$2,111	$3,000	$3,000	0.00%
Promotional Activites	$7,217	$9,355	$13,553	$10,000	$10,000	0.00%
Other Salaries & Wages	$101,013	$89,115	$111,361	$191,863	$202,097	5.33%
Machinery & Equipment	$158,637	$214,129	-	-	-	-
FICA	$18,607	$17,951	$21,273	$34,072	$35,801	5.07%
Medicare	$4,352	$4,198	$4,975	$7,968	$8,373	5.08%
Car Allowance	$301	$301	$301	$300	$300	0.00%
Retirement Contributions	$10,689	$11,979	$24,987	$45,170	$45,946	1.72%
Health Insurance	$33,544	$33,911	$34,985	$45,956	$44,117	-4.00%
Disability Insurance	$1,180	$1,399	$1,631	$2,153	$2,260	4.97%
Life Insurance	$800	$788	$995	$1,567	$1,645	4.98%
General Liability	$17,772	$20,132	$22,988	$25,763	$29,627	15.00%
Repairs & Maintenance - Other	$3,302	$2,147	$2,576	$480	$480	0.00%
Electricity	$21,054	$23,414	$22,430	$22,107	$23,000	4.04%
Water, Sewer, Garbage	$14,775	$17,412	$18,297	$15,957	$19,200	20.32%
Property Ins	$31,488	$37,000	$48,184	$49,460	$56,879	15.00%
Other Ins	$23,646	$23,861	$23,861	$35,994	$41,393	15.00%
Repairs & Maintenance	$7,617	-	$13,759	$10,000	$10,000	0.00%
Salaries & Wages	$195,204	$204,960	$227,428	$352,887	$370,531	5.00%
Beach Playground Equipmnt	$37,367	-	-	-	-	-
Total Expenditures	**$799,042**	**$838,198**	**$728,652**	**$985,038**	**$1,042,684**	**5.85%**

FY26 Expenditures by Expense Classification



People Costs	$742,911	71.25%
Operating Costs	$299,773	28.75%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$390,319	$396,884	$466,620	$712,083	$742,911	4.33%
Operating Costs	$212,719	$227,185	$262,032	$272,955	$299,773	9.83%
Capital	$196,004	$214,129	-	-	-	-
Total Expenditures	**$799,042**	**$838,198**	**$728,652**	**$985,038**	**$1,042,684**	**5.85%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4142-572-12-01	Salaries and Wages	Includes Leisure Services Director, Recreation Services Supervisor, Recreation Coordinator, Staff Assistant II and Pre-School Teacher
001-4142-572-13	Other Wages	Recreation Leaders, Summer Recreation Leaders, Junior Counselors, and Student Summer Program
001-4142-572-14	Overtime	Overtime
001-4142-572-15-03	Car Allowance	Car Allowance
001-4142-572-21-01	FICA and Medicare	FICA
001-4142-572-21-02	Medicare	Medicare
001-4142-572-22-00	Retirement	Retirement
001-4142-572-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4142-572-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4142-572-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4142-572-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4142-572-34	Other Contractual	Includes security system, janitorial, summer instructors, contractual instructors and other services acquired by independent contractors or corporations
001-4142-572-40	Travel and Per Diem	Includes costs for employee travel expenses, mileage reimbursements, and Teen council conferences
001-4142-572-41	Communications	Phone service, cable, postage, Public Wi-Fi
001-4142-572-43-01	Utilities	Electricity
001-4142-572-43-02		Water & Sewer
001-4142-572-44	Rentals and Leases	Includes cost for annual copier lease agreement
001-4142-572-45-01	Insurance	General Liability
001-4142-572-45-03	Property Insurance	Property
001-4142-572-45-04	Other Insurance	Other - Flood & Windstorm
001-4142-572-46	Repairs and Maintenanc	Includes costs for the repairs and maintenance of equipment and vehicle
001-4142-572-47	Printing and Binding	Includes costs for printing and binding of materials that are purchased from outside vendors
001-4142-572-48	Promotional Activities	Includes costs for supplies, materials, advertising and other resources acquired for all special events
001-4142-572-51	Office Supplies	Includes costs for materials and supplies such as paper, writing utensils, stationary, etc.
001-4142-572-52	Operating Supplies	Includes costs for all types of supplies necessary to operate the facility. This includes sports equipment, arts & crafts, toys and food for recreation programs such as Tot Time, After School, Summer and Teen Night. Also includes janitorial supplies, miscellaneous signs and film development. Newspaper advertising

001-4142-572-54	Memberships	Includes costs for staff fingerprints, background checks, Teen council conference registrations, costs for classes required for child care certification, and software costs

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Recreation - Senior Center

Mission

The Gulfport Multipurpose Senior Center actively seeks to support the independence and increased quality of life of its participants by encouraging involvement in programs and activities that promote their health, welfare, safety, and dignity.

Programs

The Gulfport Senior Center focuses programming activities and events around the six dimensions of wellness: physical, emotional, spiritual, intellectual, occupational/financial, and community/social. The Senior Center offers a wide variety of programs and services to over 3,000 registered participants: clubs and social events to provide opportunities for seniors to stay connected and feel valued, educational and life-long learning to keep participants alert, engaged, and mentally active, food pantry assistance, daily well check calls, and a community referral database/clearinghouse.

Through this holistic approach, participants are encouraged to become active in the community, create and build relationships, and lead a healthy lifestyle.

Social Services - Transportation assistance, Medicare and Medicaid insurance assistance, SHINE, support groups, AA Meetings, legal services, abuse/neglect reporting, housing replacement referrals, and victim advocate referrals.

Recreational programs - Common interest groups. card games and board games. Regularly scheduled special events, dances, parties and dinners.

Educational programs - Art instructional classes, AARP driver safety course, computer and technical instruction, financial/investment programs, language classes, and other life-long learning programs.

Nutritional services - Congregate dining and Meals on Wheels, nutritional education programs, and cooking classes.

Health programs - Foundation fitness center, memory screenings, health screenings, aerobic classes, Tai Chi programs, yoga, meditation sessions, healthy aging presentations, and health risk prevention education.

Community involvement - Food pantry, reassurance program, community resource education presentations and relationship development with local senior service support agencies.

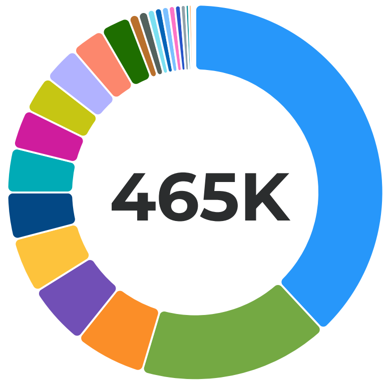
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Social Services Supervisor	1.0	1.0	1.0	1.0
Senior Services Coordinator (FTE)	1.0	1.0	1.0	1.0
Senior Center Assistant (FTE)	1.0	1.0	1.0	2.0
Staff Assistant	-	1.0	1.0	1.0
Student Summer Program	-	-	0.25	0.25
Total	3.00	4.00	4.25	5.25

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Recreation - Senior Center



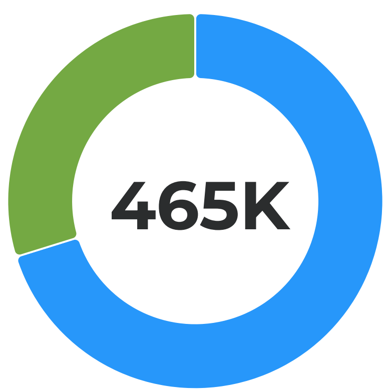
Salaries & Wages	$177,132	38.11%
Other Salaries & Wages	$76,682	16.50%
Other Contractual Service	$28,500	6.13%
Health Insurance	$25,008	5.38%
Retirement Contributions	$22,336	4.81%
Operating Supplies	$18,900	4.07%
Water, Sewer, Garbage	$18,000	3.87%
FICA	$15,923	3.43%
Electricity	$15,000	3.23%
Repairs & Maintenance	$14,900	3.21%
Communications	$13,500	2.90%
Property Ins	$11,946	2.57%
Promotional Activities	$4,000	0.86%
Medicare	$3,724	0.80%
Overtime	$3,000	0.65%
General Liability	$2,870	0.62%
Books/Pub/Subscrip/Member	$2,800	0.60%
Training, Travel & Per Diem	$2,500	0.54%
Rentals & Leases	$2,300	0.49%
Office Supplies	$2,000	0.43%
Printing & Binding	$1,300	0.28%
Disability Insurance	$1,081	0.23%
Life Insurance	$786	0.17%
Workers Compensation	$660	0.14%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$15,485	$15,382	$17,026	$212,500	$28,500	-86.59%
Training, Travel & Per Diem	$391	$1,186	$2,173	$2,500	$2,500	0.00%
Communications	$13,278	$12,900	$14,797	$13,500	$13,500	0.00%
Printing & Binding	$608	$1,751	$1,904	$300	$1,300	333.33%
Promotional Activities	$6,774	$5,380	$5,386	$5,000	$4,000	-20.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Office Supplies	$1,693	$2,322	$1,399	$2,000	$2,000	0.00%
Operating Supplies	$7,303	$10,430	$13,913	$12,400	$18,900	52.42%
Books/Pub/Subscrip/Member	$513	$1,404	$640	$2,800	$2,800	0.00%
Overtime	$4,747	$1,521	$1,458	$3,000	$3,000	0.00%
Workers Compensation	$364	$504	$520	$530	$660	24.53%
Professional Services	-	$207	-	-	-	-
Rentals & Leases	$1,272	$1,340	$1,760	$2,300	$2,300	0.00%
Other Salaries & Wages	$28,293	$38,374	$40,281	$37,477	$76,682	104.61%
FICA	$8,487	$10,555	$11,614	$12,969	$15,923	22.78%
Medicare	$1,985	$2,469	$2,716	$3,033	$3,724	22.78%
Retirement Contributions	$5,810	$7,775	$14,194	$21,977	$22,336	1.63%
Health Insurance	$15,533	$21,571	$19,478	$24,639	$25,008	1.50%
Disability Insurance	$629	$805	$813	$1,029	$1,081	5.05%
Life Insurance	$428	$544	$610	$749	$786	4.94%
General Liability	$1,724	$1,952	$2,228	$2,496	$2,870	14.98%
Electricity	$11,020	$14,135	$15,166	$11,571	$15,000	29.63%
Water, Sewer, Garbage	$12,224	$14,814	$16,783	$13,202	$18,000	36.34%
Property Ins	$6,612	$7,772	$10,120	$10,388	$11,946	15.00%
Repairs & Maintenance	$3,936	$9,402	$8,898	$14,900	$14,900	0.00%
Salaries & Wages	$103,447	$135,742	$152,077	$168,697	$177,132	5.00%
Total Expenditures	**$252,556**	**$320,236**	**$355,954**	**$579,957**	**$464,848**	**-19.85%**

FY26 Expenditures by Expense Classification



People Costs	**$326,332**	70.20%
Operating Costs	**$138,516**	29.80%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$169,723	$219,859	$243,761	$274,100	$326,332	19.06%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Costs	$82,833	$100,376	$112,193	$305,857	$138,516	-54.71%
Total Expenditures	**$252,556**	**$320,236**	**$355,954**	**$579,957**	**$464,848**	**-19.85%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4161-569-12-01	Salaries and Wages	Includes Social Service Supervisor, Senior Services Coordinator, Staff Assistant and one Senior Center Assistant
001-4161-569-13	Other Wages	Senior Center assistants, and Student summer program
001-4161-569-14	Overtime	Overtime funds
001-4161-569-21-01	FICA and Medicare	FICA
001-4161-569-21-02	Medicare	Medicare
001-4161-569-22-00	Retirement	Retirement
001-4161-569-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4161-569-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4161-569-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4161-569-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4161-569-34	Other Contractual	Includes contracts for specialized products and services including janitorial, pest control, alarms and other miscellaneous contracts.
001-4161-569-40	Travel and Per Diem	Includes costs for employee travel expenses, mileage reimbursements for conferences and training
001-4161-569-41	Communications	Phone service, cable, internet and postage, point of sale application
001-4161-569-43-01	Utilities	Electricity
001-4161-569-43-02	Water, Sewer, & Garbage	Water and Sewer
001-4161-569-44	Rentals and Leases	Includes costs for annual lease agreement of copier
001-4161-569-45-01	Insurance	General Liability
001-4161-569-45-03	Property Insurance	Property
001-4161-569-46	Repairs and Maintenance	Includes costs for the repairs and maintenance of appliances/computer repair, grease trap service, A/C repairs not covered by contract, and paint. Also includes annual maintenance of "My Senior Center" software
001-4161-569-47	Printing and Binding	Includes costs for printing informational materials, brochures and flyers
001-4161-569-48	Promotional Activities	Includes costs for special events including supplies, dinners, entertainment and one-day field trips. Also includes community outreach and marketing
001-4161-569-51	Office Supplies	Includes costs for materials and supplies such as paper, writing utensils, stationary, etc.
001-4161-569-52	Operating Supplies	Includes costs for all types of janitorial/custodial supplies necessary to operate the facility including the Theater. Includes costs for fitness center and snack bar as well as the use of restricted donations for supplies.
001-4161-569-54	Professional Publications & Memberships	Includes annual membership fee to the Florida Association of Senior Centers, education and training

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Recreation - Senior Center Trust Fund

Mission

The Senior Center Capital Project Fund is to support the development and construction of a new Senior Center Facility that will foster and empower older adults to build community and support independence.

Programs

The Gulfport Senior Center is the trusted leader in providing services that empower older adults to live life to the fullest in our area. The Senior Center is a hub and gathering place to be socially engaged, physically challenged, and cognitively stimulated. It also serves as a clearinghouse to receive community resources and social services that help members of the community maintain their independence and quality of life. The configuration of the current facility as well as limited space inhibits the ability of the City of Gulfport to serve the increasing demand. Therefore, we plan to construct a new, larger facility that is especially designed to support the needs of our participants.

On August 20, 2019 City Council approved Resolution 2019-50 authorizing the establishment of the Senior Center Capital Project Fund. The purpose of the Capital Project Fund is to account for and report financial resources that are restricted, committed, or assigned for expenditure of capital outlay related to the new facility. This project relies on private philanthropy from generous donors who understand the value of the Senior Center to the whole community, corporate donations, grants, and Federal funding.

Expenditure Summary

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Professional Services	$235,923	$300,370	$199,953	-	-	-
Total Expenditures	**$235,923**	**$300,370**	**$199,953**	**-**	**-**	**-**

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Costs	$235,923	$300,370	$184,000	-	-	-
Total Expenditures	**$235,923**	**$300,370**	**$184,000**	**-**	**-**	**-**

Expenditure Description

Operating Cost

GL Account	Expenditure	Description
350-4161-569-31	Professional Services	Costs associated with professional services related to planning and development of the Senior Center Building Replacement

Recreation - GEMS

Mission

The Gulfport Extended Mobility Service (GEMS) seeks to support the independence and increased quality of life of its participants by providing door-to-door transportation for Gulfport senior residents aged 55 and over as well as disabled residents unable to use conventional modes of transportation.

Programs

Transportation service - Transportation service to medical appointments, grocery shopping, social or recreational activities, and any other need within the GEMS service area.

Community involvement - Regularly scheduled special group trips to local entertainment sites.

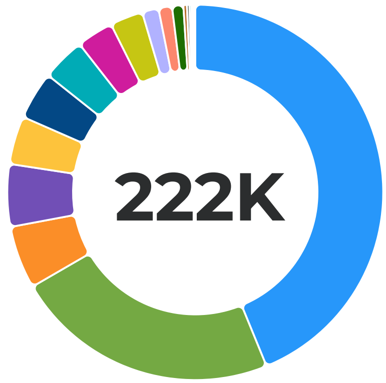
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Social Services Supervisor	-	-	-	-
Mini-Bus Operator (FTE)	2.5	2.5	2.5	2.5
GEMS Coordinator	1.0	1.0	1.0	1.0
Total	3.50	3.50	3.50	3.50

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Recreation - GEMS



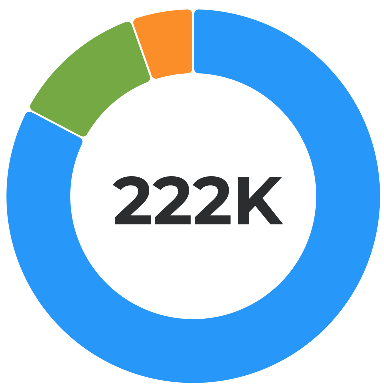
Other Salaries & Wages	$97,234	43.81%
Salaries & Wages	$50,673	22.83%
Machinery & Equipment	$12,000	5.41%
Property Ins	$11,946	5.38%
Workers Compensation	$9,215	4.15%
FICA	$9,170	4.13%
Health Insurance	$8,336	3.76%
Operating Supplies	$7,000	3.15%
Retirement Contribution	$6,283	2.83%
General Liability	$3,154	1.42%
Repairs & Maintenance	$2,569	1.16%
Medicare	$2,145	0.97%
Communications	$660	0.30%
Office Supplies	$500	0.23%
Books/Pub/Subscrip/Member	$400	0.18%
Disability Insurance	$309	0.14%
Life Insurance	$225	0.10%
Printing & Binding	$150	0.07%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Communications	-	-	-	$660	$660	0.00%
Printing & Binding	-	-	$89	$150	$150	0.00%
Office Supplies	$132	$673	$117	$500	$500	0.00%
Operating Supplies	$4,172	$2,858	$2,546	$7,000	$7,000	0.00%
Books/Pub/Subscrip/Member	-	-	-	$400	$400	0.00%
Overtime	$106	$164	$291	-	-	-
Workers Compensation	$6,385	$7,359	$8,256	$8,465	$9,215	8.86%
Other Salaries & Wages	$62,458	$62,035	$76,738	$92,604	$97,234	5.00%
Unemployment Compensation	$163	-	-	-	-	-

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Machinery & Equipment	-	-	-	$12,000	$12,000	0.00%
FICA	$5,856	$6,309	$7,455	$8,734	$9,170	4.99%
Medicare	$1,370	$1,476	$1,744	$2,043	$2,145	4.99%
Health Insurance	$6,472	$7,190	$8,060	$8,213	$8,336	1.50%
Disability Insurance	$144	-$16	-	$294	$309	5.10%
Life Insurance	$98	$146	$200	$214	$225	5.14%
General Liability	$1,892	$2,144	$2,448	$2,743	$3,154	14.98%
Property Ins	$6,612	$7,772	$10,120	$10,388	$11,946	15.00%
Repairs & Maintenance	$26,965	$37,766	$26,123	$2,569	$2,569	0.00%
Salaries & Wages	$30,493	$41,491	$45,140	$48,260	$50,673	5.00%
Retirement Contribution	$1,491	$2,366	$4,784	$6,177	$6,283	1.72%
Total Expenditures	**$154,809**	**$179,733**	**$194,111**	**$211,414**	**$221,969**	**4.99%**

FY26 Expenditures by Expense Classification



People Costs	**$183,590**	82.71%
Operating Costs	**$26,379**	11.88%
Capital	**$12,000**	5.41%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$115,036	$128,520	$152,668	$175,004	$183,590	4.91%
Operating Costs	$39,773	$51,213	$41,443	$24,410	$26,379	8.07%
Capital	-	-	-	$12,000	$12,000	0.00%
Total Expenditures	**$154,809**	**$179,733**	**$194,111**	**$211,414**	**$221,969**	**4.99%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4160-549-12-01	Salaries and Wages	GEMS Coordinator
001-4160-549-13	Other Wages	Mini Bus Operators
001-4160-549-14	Overtime	Overtime funds
001-4160-549-21-01	FICA and Medicare	FICA
001-4160-549-21-02	Medicare	Medicare
001-4160-549-22-00	Retirement	Retirement
001-4160-549-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4160-549-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4160-549-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4160-549-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4160-549-41	Communications	Phone Service
001-4160-549-45-01	Insurance	General Liability
001-4160-549-45-03	Property Insurance	Property
001-4160-549-47	Binding	Includes printing of registration and informational materials
001-4160-549-51	Office Supplies	Includes paper and stationary supplies
001-4160-549-52	Operating Supplies	Includes cost of uniforms and vehicle detailing. Includes Level 2 background checks and physicals (every 2 years) for CDL carriers. Cost of radio maintenance, one (1) day field trips, community outreach and marketing
001-4160-549-54	Memberships	GEMS/Trolley driving training/materials

Capital Outlay

GL Account	Expenditure	Description
001-4160-549-63	Improvements O/T Bldg	Intentionally blank (zero balance)
001-4160-549-64	Machinery & Equipment	Vehicle acquisition

Recreation - Casino

Mission

Promoting the transformative power of arts and cultural activities for people of all ages, the Cultural Facilities inside the City of Gulfport, Florida offers a variety of styles of family friendly events open to the public. A division of the Recreation Department, the Cultural Facilities encompasses the Historic Casino Ballroom, Catherine A. Hickman Theater, the 49th Street Neighborhood Center and the Historic Scout Hall facility.

It is the goal of the Cultural Facilities Events division to proactively build client-focused customer service relations through trust, transparency, teamwork, accountability, and community outreach. This division acts as a leader for the arts and culture in Gulfport and is a guiding force for ensuring this city is a place where our community can benefit from thriving cultural attractions and special events.

Programs

The Historic Gulfport Casino Ballroom was built in 1934 and offers dances in a picturesque beachfront setting. Located only a few steps away from the white sand beaches of Gulfport, Florida, this historic landmark is host to a variety of activities ranging from dances, concerts, fundraisers, senior programs, corporate events, seminars, trade shows, private parties, auctions, bar mitzvahs, weekly dance events, wedding receptions and more.

The Historic Gulfport Casino Ballroom features a rich history, in-house beverage service, a grand dance floor, a smoke-free atmosphere, free parking, and a friendly, professional, and experienced staff. The architecture and ambiance makes the Historic Gulfport Casino Ballroom one of the most unique ballroom dance venues in the area.

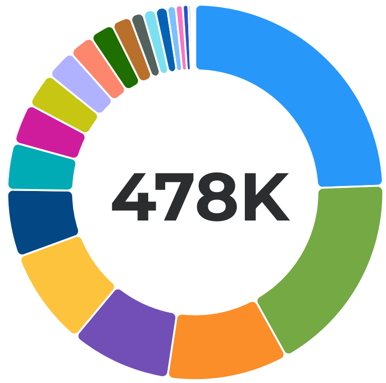
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Cultural Facilities Events Supervisor	0.5	0.5	0.5	0.5
Cultural Facilities Events Coordinator	0.5	0.5	0.5	0.5
Technical Events Specialist	0.5	0.5	0.5	0.5
Event Staff (FTE)	1.5	1.5	1.5	1.5
Event Staff (F/T)	0.5	0.5	0.5	0.5
Mini-Bus Operator	0.25	0.25	0.25	0.25
Total	3.75	3.75	3.75	3.75

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Recreation - Casino



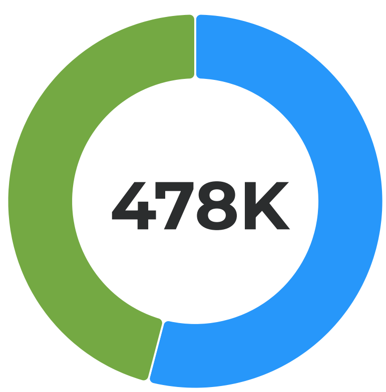
Salaries & Wages	$116,855	24.43%
Other Salaries & Wages	$83,679	17.50%
Other Contractual Service	$50,000	10.45%
Other Ins	$41,393	8.65%
Electricity	$40,000	8.36%
Property Ins	$27,909	5.84%
Operating Supplies	$19,400	4.06%
Health Insurance	$16,672	3.49%
Retirement Contributions	$14,490	3.03%
FICA	$12,433	2.60%
Workers Compensation	$10,348	2.16%
Communications	$10,000	2.09%
Water, Sewer, Garbage	$8,000	1.67%
Repairs & Maintenance	$5,500	1.15%
General Liability	$5,128	1.07%
Promotional Activities	$5,000	1.05%
Rentals & Leases	$3,431	0.72%
Medicare	$2,908	0.61%
Books/Pub/Subscrip/Member	$2,400	0.50%
Office Supplies	$950	0.20%
Disability Insurance	$713	0.15%
Printing & Binding	$570	0.12%
Life Insurance	$519	0.11%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$118,573	$139,145	$120,764	$112,000	$50,000	-55.36%
Training, Travel & Per Diem	$138	$339	$33	-	-	-
Communications	$20,102	$10,194	$10,280	$10,000	$10,000	0.00%
Printing & Binding	$1,980	$1,268	$1,562	$570	$570	0.00%
Promotional Activities	$8,833	$12,712	$8,716	$15,000	$5,000	-66.67%
Office Supplies	$748	$916	$798	$950	$950	0.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Supplies	$13,858	$22,825	$21,333	$19,400	$19,400	0.00%
Books/Pub/Subscrip/Member	$2,592	$2,719	$3,662	$2,400	$2,400	0.00%
Overtime	$438	$2,564	$3,769	-	-	-
Workers Compensation	$6,665	$8,779	$9,214	$9,409	$10,348	9.98%
Rentals & Leases	-	$1,127	$1,127	$3,431	$3,431	0.00%
Other Salaries & Wages	$52,627	$70,944	$75,114	$79,694	$83,679	5.00%
Unemployment Compensation	$163	-	-	-	-	-
Machinery & Equipment	$1,649	$1,291	-	-	-	-
FICA	$7,318	$8,968	$9,952	$11,841	$12,433	5.00%
Medicare	$1,712	$2,097	$2,327	$2,769	$2,908	5.02%
Retirement Contributions	$4,001	$7,716	$16,768	$14,245	$14,490	1.72%
Health Insurance	$11,002	$14,054	$16,120	$16,426	$16,672	1.50%
Disability Insurance	$400	$525	$632	$679	$713	5.01%
Life Insurance	$313	$303	$362	$494	$519	5.06%
General Liability	$3,076	$3,484	$3,980	$4,459	$5,128	15.00%
Electricity	$35,123	$71,427	$60,205	$40,000	$40,000	0.00%
Water, Sewer, Garbage	$7,177	$6,754	$11,299	$7,751	$8,000	3.21%
Property Ins	$15,452	$18,156	$23,644	$24,269	$27,909	15.00%
Other Ins	$23,615	$23,687	$23,687	$35,994	$41,393	15.00%
Repairs & Maintenance	$6,770	$5,268	$4,257	$5,500	$5,500	0.00%
Salaries & Wages	$62,295	$72,381	$83,975	$111,290	$116,855	5.00%
Inventory For Resale	$35,852	$53,497	$47,393	$42,000	-	-100.00%
Total Expenditures	**$442,472**	**$563,141**	**$560,973**	**$570,571**	**$478,298**	**-16.17%**

FY26 Expenditures by Expense Classification



People Costs	$258,617	54.07%
Operating Costs	$219,681	45.93%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$146,934	$188,333	$218,233	$246,847	$258,617	4.77%
Operating Costs	$293,889	$373,518	$342,740	$323,724	$219,681	-32.14%
Capital	$1,649	$1,291	-	-	-	-
Total Expenditures	**$442,472**	**$563,141**	**$560,973**	**$570,571**	**$478,298**	**-16.17%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4143-575-12-01	Salaries and Wages	Includes a portion of the Cultural Facilities Events Supervisor, Cultural Facilities Events Coordinator, Technical Events Specialist, and full time Event Staff
001-4143-575-13	Other Wages	Event Staff & portion of a Mini-Bus Operator
001-4143-575-21-01	FICA and Medicare	FICA
001-4143-575-21-02	Medicare	Medicare
001-4143-575-22-00	Retirement	Retirement
001-4143-575-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4143-575-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4143-575-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4143-575-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4143-575-34	Other Contractual	Includes contracts for specialized products and services including entertainment (to be offset by revenue), janitorial, pest control, security, and IT
001-4143-575-41	Communications	Credit card machine phone line. Postage, internet, cell phones
001-4143-575-43-01	Utilities	Electricity
001-4143-575-43-02	Water, Sewer, & Garbage	Water & Sewer
001-4143-575-44	Rentals and Leases	Special rental needs and additional equipment, including Ricoh copy machine
001-4143-575-45-01	Insurance	General Liability
001-4143-575-45-03	Property Insurance	Property
001-4143-575-45-04	Other Insurance	Other - Flood & Windstorm
001-4143-575-46	Repairs and Maintenance	Maintenance on point of sale system, air conditioning, ice machine and refrigerator. Replacement microphones, interior/exterior painting, carpet cleaning and replacement, window treatments & tinting, grease trap cleaning, bar towel laundry, sound system rewiring, exterior permanent lighting, and exterior wiring to bring up to code
001-4143-575-47	Printing and Binding	Flyers, brochures and informational material
001-4143-575-48	Promotional Activities	Marketing material, trade show supplies for special events, advertising, adobe cloud membership, etc.
001-4143-575-51	Office Supplies	Paper, business forms, pens & pencils, notebooks, tape and general supplies
001-4143-575-52	Operating Supplies	Janitorial supplies, uniforms, lighting & sound equipment, chair replacement, food warmer replacement, backstage supply cabinet, staff lockers, and planter dividers to hide table & chair storage
001-4143-575-52-01	Inventory for Resale	Alcohol, soda, water, snacks, paper goods and sundries supplies
001-4143-575-54	Professional Publications	Licenses for ASCAP, BMI, SESAC, Alcohol/Beverage, ICMA, FCCMA, Amazon Prime and Merchants Association

Recreation - Theater

Mission

Promoting the transformative power of arts and cultural activities for people of all ages, the Cultural Facilities inside the City of Gulfport, Florida offers a variety of styles of family friendly events open to the public. A division of the Recreation Department, the Cultural Facilities encompasses the Historic Casino Ballroom, Catherine A. Hickman Theater, the 49th Street Neighborhood Center and the Historic Scout Hall facility.

It is the goal of the Cultural Facilities Events division to proactively build client-focused customer service relations through trust, transparency, teamwork, accountability, and community outreach. This division acts as a leader for the arts and culture in Gulfport and is a guiding force for ensuring this city is a place where our community can benefit from thriving cultural attractions and special events.

Programs

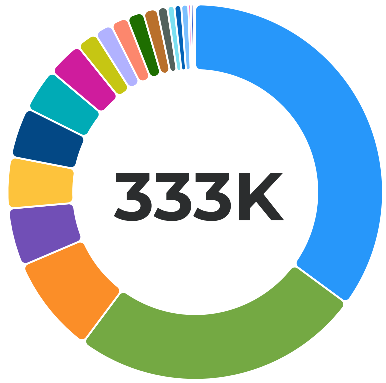
The Catherine A. Hickman Theater of Gulfport is a state-of-the art Performing Arts Theater with superb acoustics, 173 comfortable fixed seating capacities and an intimate setting that all can enjoy. Whether it is a cultural arts or a business event, the theater provides a prestigious setting for stage productions, recitals, concerts, award ceremonies, films festivals, seminars, and training sessions. Concession services are available including beer and wine.

Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Cultural Facilities Events Supervisor	0.5	0.5	0.5	0.5
Cultural Facilities Events Coordinator	0.5	0.5	0.5	0.5
Technical Events Specialist	0.5	0.5	0.5	0.5
Event Staff (FTE)	1.5	1.5	1.5	1.5
Event Staff (F/T)	0.5	0.5	0.5	0.5
Mini-Bus Operator	0.25	0.25	0.25	0.25
Total	3.75	3.75	3.75	3.75

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary



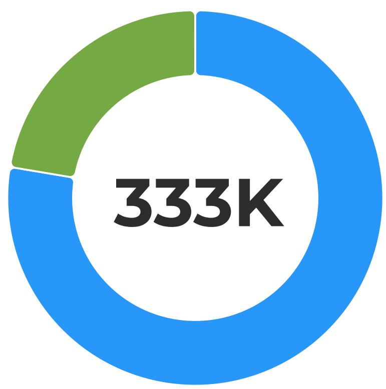
Salaries & Wages	$116,855	35.08%
Other Salaries & Wages	$83,679	25.12%
Property Ins	$27,909	8.38%
Health Insurance	$16,672	5.01%
Electricity	$14,759	4.43%
Retirement Contributions	$14,490	4.35%
FICA	$12,433	3.73%
Workers Compensation	$10,348	3.11%
Promotional Activities	$6,000	1.80%
General Liability	$5,128	1.54%
Operating Supplies	$5,000	1.50%
Water, Sewer, Garbage	$4,800	1.44%
Communications	$4,100	1.23%
Medicare	$2,908	0.87%
Inventory For Resale	$2,000	0.60%
Repairs & Maintenance	$2,000	0.60%
Other Contractual Service	$2,000	0.60%
Books/Pub/Subscrip/Member	$750	0.23%
Disability Insurance	$713	0.21%
Life Insurance	$519	0.16%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Service	$5,199	$4,189	$1,239	$2,000	$2,000	0.00%
Communications	-	$3,090	$4,522	$4,100	$4,100	0.00%
Promotional Activities	$50	$215	$330	$6,000	$6,000	0.00%
Operating Supplies	$673	$265	$305	$5,000	$5,000	0.00%
Books/Pub/Subscrip/Member	$502	$681	$671	$750	$750	0.00%
Overtime	$438	$2,466	$3,769	-	-	-
Workers Compensation	$6,665	$8,779	$9,214	$9,409	$10,348	9.98%
Other Salaries & Wages	$52,628	$70,946	$75,116	$79,694	$83,679	5.00%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
FICA	$7,319	$8,962	$9,952	$11,841	$12,433	5.00%
Medicare	$1,712	$2,096	$2,327	$2,769	$2,908	5.02%
Retirement Contributions	$3,322	$2,951	$5,950	$14,245	$14,490	1.72%
Health Insurance	$11,002	$14,054	$16,120	$16,426	$16,672	1.50%
Disability Insurance	$400	$525	$632	$679	$713	5.01%
Life Insurance	$202	$303	$362	$494	$519	5.06%
General Liability	$3,076	$3,484	$3,980	$4,459	$5,128	15.00%
Electricity	$14,056	$14,337	$13,975	$14,759	$14,759	0.00%
Water, Sewer, Garbage	$3,056	$3,503	$3,981	$3,300	$4,800	45.45%
Property Ins	$15,452	$18,156	$23,644	$24,269	$27,909	15.00%
Repairs & Maintenance	$3,041	$5,500	$2,907	$2,000	$2,000	0.00%
Salaries & Wages	$62,296	$72,382	$83,975	$111,290	$116,855	5.00%
Inventory For Resale	$4,054	$4,624	$2,568	$2,000	$2,000	0.00%
Total Expenditures	**$195,143**	**$241,507**	**$265,539**	**$315,484**	**$333,063**	**5.57%**

FY26 Expenditures by Expense Classification



People Costs	**$258,617**	77.65%
Operating Costs	**$74,446**	22.35%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$145,984	$183,464	$226,559	$246,847	$258,617	4.77%
Operating Costs	$49,159	$58,043	$68,803	$68,637	$74,446	8.46%
Total Expenditures	**$195,143**	**$241,507**	**$295,362**	**$315,484**	**$333,063**	**5.57%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4144-575-12-01	Salaries and Wages	Includes a portion of the Cultural Facilities Events Supervisor, Cultural Facilities Events Coordinator, Technical Events Specialist, and full time Event Staff
001-4144-575-13	Other Wages	Event Staff & portion of a Mini-Bus Operator
001-4144-575-21-01	FICA and Medicare	FICA
001-4144-575-21-02	Medicare	Medicare
001-4144-575-22-00	Retirement	Retirement
001-4144-575-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4144-575-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4144-575-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4144-575-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4144-575-34	Other Contractual	Annual pest control, security system, fire protection, carpet cleaning, technical services, window cleaning and piano tuning
001-4144-575-41	Communications	Centranet, public Wi-Fi, and postage
001-4144-575-43-01	Utilities	Electricity
001-4144-575-43-02	Water, Sewer, & Garbag	Water & Sewer
001-4144-575-45-01	Insurance	General Liability
001-4144-575-45-03	Property Insurance	Property
001-4144-575-46	Repairs and Maintenanc	Stage lighting & sound repairs, rewiring & replacement
001-4144-575-48	Promotional Activities	Increased number of productions, expanded paid advertising
001-4144-575-52	Operating Supplies	Janitorial supplies, hardware & repair materials, black curtain replacement, chair plates for wheelchair-accessible seating
001-4144-575-52-01	Inventory for Resale	Alcohol, soda, water, snacks, paper goods and sundries supplies
001-4144-575-54	Professional Publications & Memberships	Licenses for ASCAP, BMI, SESAC, Alcohol/Beverage, health inspection, license for movies

Recreation - Technical Events

Mission

Special Events help build a sense of belonging and community. The special event application process, such as festivals, runs / walks, parades, and citywide holiday celebrations that occur on public property are initiated with this office. Responsible for acting as the city's liaison with community groups, the office is tasked with the marketing of special events for the city.

All requests for the use of city facilities, city support of events and promotional efforts on city property are routed through this division.

We strive to deliver outstanding customer service to ensure your event’s success.

Programs

Special Events - Coordinate and provide community-based assistance to organizations presenting special events. Plan, promote and coordinate city sponsored special events.

Community Liaison - Maintain relationships with residents and community groups while providing the highest level of customer service and assistance possible.

Marketing - Provide the citywide publicity program including digital social media, the television station, and electronic email newsletter while maintaining the City of Gulfport website.

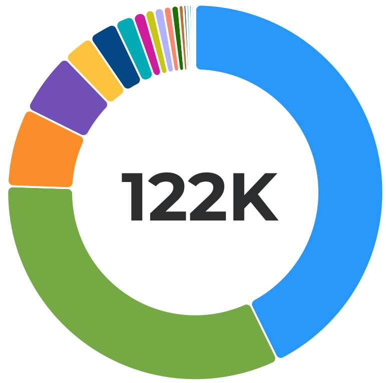
Personnel Summary

Personnel Position	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Event Marketing Specialist	-	-	1.0	1.0
Technical Event Specialist	1.0	1.0	-	-
Total	1.00	1.00	1.00	1.00

The actual personnel column represents the number of active employees on the last day of the respective fiscal year.

Expenditure Summary

FY26 Budgeted Expenditures - Recreation - Technical Events



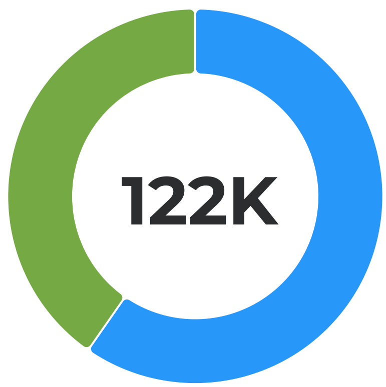
Salaries & Wages	$52,121	42.73%
Promotional Activities	$40,000	32.80%
Health Insurance	$8,336	6.83%
Retirement Contributions	$6,587	5.40%
FICA	$3,294	2.70%
Books/Pub/Subscrip/Member	$3,000	2.46%
Communications	$2,000	1.64%
General Liability	$1,296	1.06%
Rentals & Leases	$1,000	0.82%
Overtime	$1,000	0.82%
Property Ins	$829	0.68%
Medicare	$770	0.63%
Operating Supplies	$500	0.41%
Disability Insurance	$318	0.26%
Office Supplies	$300	0.25%
Printing & Binding	$250	0.20%
Life Insurance	$231	0.19%
Workers Compensation	$136	0.11%

Expenditures by Account

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Communications	$437	$580	$463	$2,000	$2,000	0.00%
Printing & Binding	-	$177	$258	$250	$250	0.00%
Promotional Activities	$25,953	$28,937	$27,773	$40,000	$40,000	0.00%
Office Supplies	$62	$87	$249	$300	$300	0.00%
Operating Supplies	$238	$1,839	$1,050	$500	$500	0.00%
Books/Pub/Subscrip/Member	-	-	$1,311	$3,000	$3,000	0.00%
Overtime	-	$169	$50	$1,000	$1,000	0.00%
Workers Compensation	$102	$116	$124	$124	$136	9.68%
Rentals & Leases	-	$2,718	$473	$1,000	$1,000	0.00%
FICA	$2,484	$2,604	$2,820	$3,140	$3,294	4.90%

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Medicare	$581	$609	$660	$734	$770	4.90%
Retirement Contributions	$2,115	$2,433	$4,895	$6,482	$6,587	1.62%
Health Insurance	$7,766	$7,844	$8,060	$8,213	$8,336	1.50%
Disability Insurance	$245	$260	$282	$303	$318	4.95%
Life Insurance	$167	$175	$209	$220	$231	5.00%
General Liability	$776	$880	$1,004	$1,127	$1,296	15.00%
Property Ins	$392	$464	$600	$721	$829	14.98%
Salaries & Wages	$39,391	$42,677	$46,428	$49,639	$52,121	5.00%
Total Expenditures	**$80,709**	**$92,571**	**$96,709**	**$118,753**	**$121,968**	**2.71%**

FY26 Expenditures by Expense Classification



People Costs	**$72,793**	59.68%
Operating Costs	**$49,175**	40.32%

Expenditures by Expense Classification

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
People Costs	$52,851	$56,888	$63,528	$69,855	$72,793	4.21%
Operating Costs	$27,858	$35,683	$33,181	$48,898	$49,175	0.57%
Total Expenditures	**$80,709**	**$92,571**	**$96,709**	**$118,753**	**$121,968**	**2.71%**

Expenditure Description

People Cost

GL Account	Expenditure	Description
001-4141-579-12-01	Salaries and Wages	Includes Event Marketing Specialist
001-4141-579-14	Other Wages	Overtime
001-4141-579-21-01	FICA and Medicare	FICA Tax
001-4141-579-21-02	Medicare	Medicare
001-4141-579-22-00	Retirement	Retirement
001-4141-579-23-01	Employee Insurance	Health Insurance is based on the health plan chosen by each eligible employee
001-4141-579-23-02	Disability Insurance	Disability Insurance is provided to all full-time employees
001-4141-579-23-04	Life Insurance	Life Insurance is provided to all full-time employees
001-4141-579-24	Workers Compensation	Workers' Compensation is budgeted as a percentage of salaries at contracted coverage rates. These rates vary according to risk level associated with each job classification

Operating Cost

GL Account	Expenditure	Description
001-4141-579-41	Communications	Cell Phone
001-4141-579-44	Rentals and Leases	Special rental needs and additional equipment
001-4141-579-45-01	Insurance	General Liability
001-4141-579-45-03	Property Insurance	Property
001-4141-579-47	Printing and Binding	Flyers, brochures and informational material
001-4141-579-48	Promotional Activities	Includes costs for special events, Adobe Creative Cloud membership, and other city hosted events. Promotional items, advertising in the Gulfport Gabber, Tampa Bay Times, presentations, and stage and sound
001-4141-579-51	Office Supplies	Includes costs for materials and supplies such as paper, writing utensils, stationary, etc.
001-4141-579-52	Operating Supplies	Includes costs for rentals & towing
001-4141-579-54	Books, Publications, Subscriptions & Memberships	Includes costs associated with software subscriptions

Capital Improvement Program - "Penny for Pinellas" Capital Appropriations

	CAPITAL IMPROVEMENT PROGRAM	FY 2025-2026	Notes:
General Infrastructure Appropriations			
1	(*11) Street Resurfacing (Paving & Brick Restoration) (2025)	400,000	
2	49th Street South - Roadway Improvement(s) & Beautification Project (2025)	600,000	FY 2025 = Re-appropriation
3	City Facility Maintenance (Buildings)	60,000	
4	City IT - Computer IT/Network Infrastructure	35,000	
5	Sidewalk Replacement Program - Phase 3	100,000	
6	58th Street Roadway Project	500,000	FY 2025 = Re-appropriation
7	Lions' Club Demolition	40,000	
8	Coast Guard Building Demolition	40,000	
Public Safety Appropriations			
9	Public Safety - Police - Replace Laptop Computers	65,000	
10	Public Safety - Police Equipment & Gear	25,000	
11	Public Safety - Fire - EMS Rescue 17 - (Vehicle Replacement).	350,000	Funded 100% by Pinellas County EMS
12	Public Safety - Fire Equipment & Gear	25,000	
13	Public Safety - Fire Communications Equipment	20,000	
Utilities Appropriations			
14	Transfer to Utilities (SRF Loan Repayment)	447,264	
Total Appropriations		2,707,264	
Pinellas County Funding - Department of Emergency Management		(350,000)	
Multimodal Impact Fees (Accumulated impact fees).		(50,000)	
Appropriated Surplus		(1,100,000)	
Total Funded with Penny for Pinellas Revenues		1,207,264	

Capital Improvement Program - General Fund

CAPITAL IMPROVEMENT PROGRAM	FY 2025-2026	Notes:
General Fund Appropriations		
Library - Books & Materials (Collection)	75,000	
Information Technology - Computer IT/Network Infrastructure	84,000	
Lions' Club - Lease Buyout	244,000	
Total General Fund Capital Appropriations	403,000	

Capital Improvement Program - Waterfront Redevelopment (WRD)

CAPITAL IMPROVEMENT PROGRAM	FY 2025-2026	Notes:
WRD Appropriations		
City Hall Generator Relocation to Library	100,000	
Mooring Field - Expansion Design & Development	95,000	
Senior Center - Architectural Review	45,000	
Total WRD Capital Appropriations	240,000	
Appropriated Surplus	(240,000)	
Total Funded with WRD Revenue	-	

Capital Improvement Program - Sanitation Fund

CAPITAL IMPROVEMENT PROGRAM	FY 2025-2026	Notes:
Sanitation Appropriations		
Citywide Assets Software	64,626	
Total Sanitation Capital Appropriations	64,626	

Capital Improvement Program - Utility Fund

CAPITAL IMPROVEMENT PROGRAM	FY 2025-2026	Notes:
Utility Fund Capital Appropriations		
SRLF - Phase I Planning	102,637	
SRLF - Phase II Planning	33,916	
SRLF - Construction	155,586	
SRLF - Bypass Project	155,125	
Total SRF Repayment (Transfer from Penny for Pinellas $447,264)		
Wireless Meter Information Collection System	180,000	
Utility Program Software Package	55,250	
Utility Fund Capital Appropriations	682,514	
Transfer from Penny for Pinellas - SRF Loan Repayment	(447,264)	
Total Funded with Utility Fund Revenues	235,250	

Capital Improvement Program - Marina Fund

CAPITAL IMPROVEMENT PROGRAM	FY 2025-2026	Notes:
Marina Fund Capital Appropriations		
Marina Infrastructure	-	
Marina Fund Capital Appropriations	-	
Appropriated Surplus	-	
Total Funded with Marina Fund Revenues	-	

Hurricane Reconstruction, Restoration & Recovery Projects

Primary Storm Recovery Capital Improvement Projects

1	Casino Reconstruction	Pending Architectural, Engineering, Permitting, Construction Bidding. NFIP / Property / FEMA Funding
2	Casino Dock Reconstruction	Pending Engineering, Permitting, Construction Bidding. NFIP / Property / FEMA Funding
3	Municipal Beach Restoration	Pending Engineering, Permitting, Construction Bidding. NFIP / Property / FEMA Funding
4	Marina South Basin - Rebuild	Pending Engineering, Permitting, Construction Bidding. NFIP / Property / FEMA Funding

Federal and State Appropriations - Capital Projects

1	Federal Appropriation	EPA Sanitary Sewer Project - $2,545,457
2	Legislative Appropriation	Senior Center Building Reno - $1,500,000
3	State Appropriation	FDEP Proactive Storm Mitigation (Town Shores Water Line) - $1,300,(
4	State Appropriation	FDOT 58th Street Roadway Improvements - $1,200,000

5 year Plan - "Penny for Pinellas" Capital Appropriation

"Penny for Pinellas" Capital Appropriation - 5 year Plan	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2027/2028	FY 2029/2030
General Infrastructure Appropriations					
(*11) Street Resurfacing (Paving & Brick Restoration) (2025)	400,000	400,000	400,000	400,000	400,000
49th Street South - Roadway Improvement(s) & Beautification Project (2025)	600,000	·			
City Facility Maintenance (Buildings)	60,000	60,000	60,000	60,000	60,000
City IT - Computer IT/Network Infrastructure	35,000	·			
Sidewalk Replacement Program - Phase 3	100,000				
58th Street Roadway Project	500,000				
Lions' Club Demolition	40,000				
Coast Guard Building Demolition	40,000	·			
Public Safety Appropriations					
Public Safety - Police - Replace Laptop Computers	65,000	·			
Public Safety - Police Equipment & Gear	25,000	25,000	25,000	25,000	25,000
Public Safety - Fire - EMS Rescue 17 - (Vehicle Replacement).	350,000	·			
Public Safety - Fire Equipment & Gear	25,000	25,000	25,000	25,000	25,000
Public Safety - Fire Communications Equipment	20,000	·			
Utilities Appropriations					
Transfer to Utilities (SRF Loan Repayment)	447,264	447,264	447,264	447,264	447,264
Total Appropriations	**2,707,264**	**957,264**	**957,264**	**957,264**	**957,264**
Pinellas County Funding - Department of Emergency Management	(350,000)	·			
Multimodal Impact Fees (Accumulated impact fees)	(50,000)	·			
Appropriated Surplus	(1,100,000)	·			
Total Funded with Penny for Pinellas Revenue	**1,207,264**	**957,264**	**957,264**	**957,264**	**957,264**

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Management Philosophy
The basis of any compensation program is the management philosophy between the employer and the employees. The pay plan is the basis of compensation for employees and is constructed to reflect:

- What the City expects in return for salaries paid.
- What the City considers key determinants of pay.
- The quality of personnel to attract, retain and motivate in order to achieve organizational objectives.
- What the impact of demands for internal equity and consistency will have in determining pay opportunities.
- The role of compensation in the retention of personnel.
- Whether financial incentive programs are appropriate for reinforcing organizational goals.

The salary range is constructed by establishing a Minimum and Maximum amount.

Internal Equity
Internally equitable salary programs compensate employees according to various levels of; skill, effort, responsibility, impact of work, public contact, supervisory responsibility, and work environment within the organization. Occasionally, position reassessment and reassignment enhance job duties and responsibilities to the extent that the current pay to the employee in the position does not adequately reflect this equity, necessitating a review of the situation. Other occasions of inequity occur when employees are promoted from non-exempt to exempt positions where the promotional salary increase does not compensate for the lost overtime wages, or the increase does not advance the promoted employee's salary above that of subordinate personnel. In these circumstances, the City Manager may grant an equity adjustment to fairly compensate the employees in relationship to the internal and external value of their positions. The City Manager will inform the City Council of all such equity adjustments.

Performance Evaluation
The City has a performance-based evaluation system to be administered on an employee's anniversary. The most important purpose of evaluations are to indicate clearly and candidly how the employee is performing and what the employee can do to continue being a valuable member of the organization. The performance evaluation serves as a useful tool for career development by:

- Recognizing the employee's performance
- Providing performance feedback to the employee
- Providing records for future career opportunities

Employees are rated by their Department Directors and/or Supervisors on many different areas of job specific performance. The ratings are tallied up to reach a numerical evaluation score.

Exempt Employees
In order to comply with the Fair Labor Standards Act (FLSA), an exempt or salaried employee such as the City Manager, City Clerk, Department Directors, and others as deemed appropriate, are excluded from overtime wages.

Employee Benefits
The City maintains an annual leave benefit program for all regular employees. The City grants eleven (11) paid holidays and two personal days each fiscal year. Annual leave is available and accrues on the following schedule:

Annual Leave for General Employees

General Employees	Part time	Full Time	Supervisory	Directors
< 5 Years	0	88	112	128
5<10 Years	20	104	128	144
10<15 Years	40	128	144	160
15+ years	40	+8 per yr.	+8 per yr.	+8 per yr.
Maximum/Yr.	40	200	200	200

Annual Leave for Fire Union Employees

Years of Service	Annual Accrual
Entry thru 4	168
5 thru 9	192
10 thru 14	216
15	228
16	240
17	252
18	264
19	276
20 Years or more	300

Annual Leave for Police Union Employees

UNION - Officers/Det.	SCPBA (8)	SCPBA (12)
1 – 2 Years	80	84
3 – 4 Years	96	100
5 – 9 Years	120	126
10 – 14 Years	136	142
15 – 19 Years	160	168
20 – 21 Years	176	184
22+ Years	+8 per year	+8 per year
Maximum/Yr.	200	200

UNION - Sergeants	SCPBA (8)	SCPBA (12)
1 – 4 Years	112	117
5 – 9 Years	128	134
10 – 14 Years	144	151
15+ Years	+8 per year	+8 per year
Maximum/Yr.	200	280

All regular full-time employees and SCPBA (Suncoast Police Benevolent Association) members earn, from the first day of employment, 96 hours of Sick Leave; IAFF (International Association of Firefighters) Members earn 134.4 hours of Sick Leave a year.

The City's insurance program is available to full time employees after a sixty-day waiting period. The FY 2026 budget contains payments of one hundred percent of employee's health insurance premiums, and $2,400 of dependent's health care premiums. The City also pays full costs of Life and Accidental Death & Dismemberment Insurance (one time(s) annual salary for general employees, and one and a half times salary for Directors and City Manager), Long Term Disability Insurance (67% of annual salary) - Optional Dental, Vision and Supplemental Insurance are available to employees at their expense.

The City currently provides four Retirement Programs for employees. A Defined Benefit Retirement Plan for general employees, SCPBA, and IAFF members, and a Defined Contribution, self-directed 401A Money Purchase Plan for the City Manager and Directors. The City also provides an Employee Assistance Program (EAP) administered through Florida Blue Insurance Company which is a confidential assistance program for employees and their families.

City of Gulfport 2025-2026 Pay Plan

Grade	Pay Range (Low)	Pay Range (High)	Position Title
MW	14.000		JUNIOR COUNSELOR STUDENT SUMMER PROGRAM
1	16.152 35,597.097	24.229 50,395.650	LIBRARY PAGE
2	16.960 35,276.952	25.440 52,915.431	LIBRARY ASSISTANT MUSEUM ASSISTANT ART CENTER ASSISTANT SCHOOL CROSSING GUARD
3	17.808 37,040.812	26.712 55,561.206	LIBRARY ASSISTANT II MAINTENANCE WORKER MARINA ASSISTANT FUEL RAMP ATTENDANT RECREATION LEADER/SUMMER RECREATION LEADER SENIOR CENTER ASSISTANT
4	18.698 38,892.847	28.048 58,339.254	EVENT STAFF MINI-BUS OPERATOR (GEMS & Trolley Drivers) PUMPOUT OPERATOR
5	19.633 40,837.476	29.450 61,256.233	MAINTENANCE WORKER II STAFF ASSISTANT GEMS COORDINATOR
6	20.615 42,879.350	30.923 64,319.037	PRE-SCHOOL TEACHER
7	21.646 45,023.326	32.469 67,534.982	EQUIPMENT OPERATOR FLEET MAINTENANCE CLERK MAINTENANCE WORKER III CIRCULATION DESK MANAGER STAFF ASSISTANT II UTILITY SERVICE WORKER II
8	22.728 47,274.488	34.092 70,911.732	ADMINISTRATIVE SERVICES TECHNICIAN FLEET MAINTENANCE ASSISTANT UTILITY SERVICE WORKER III

Grade	Pay Range (Low)	Pay Range (High)	Position Title
9	23.864 49,636.747	35.797 74,457.330	ADMINISTRATIVE SERVICES TECHNICIAN II
			E-6
10	25.058 52,120.130	37.587 78,180.199	ADMINISTRATIVE ASSISTANT CRIME ANALYST VOLUNTEER COORDINATOR MARINA ASSISTANT II PERMIT TECHNICIAN HORTICULTRUALIST EVENT MARKETING SPECIALIST TECHNICAL EVENTS SPECIALIST
11	26.311 54,726.131	39.466 82,089.207	SENIOR SERVICES COORDINATOR RECREATION COORDINATOR CULTURAL FACILITIES EVENTS COORDINATOR ACCOUNTING TECHNICIAN HUMAN RESOURCE ASSISTANT
12	27.626 57,462.437	41.439 86,193.654	ADMINISTRATIVE ASSISTANT TO CITY MANAGER TEAM LEAD ADMINISTRATIVE SERVICE TECHNICIAN III CODE ENFORCEMENT OFFICER I CREW LEADER
13	29.007 60,335.555	43.511 90,503.343	LIBRARIAN MUSEUM CURATOR
14	30.458 63,352.347	45.687 90,028.518	BUILDING INSPECTOR DEPUTY CITY CLERK CODE ENFORCEMENT OFFICER II MARINA COORDINATOR TECHNOLOGY SYSTEMS SPECIALIST
15	31.981 66,519.965	47.971 99,779.938	PLANNER
16	33.580 69,845.961	50.370 104,768.941	LEAD MECHANIC
17	36.009 74,897.773	52.888 110,007.374	PLANNER II PLANNER II/CERTIFIED FLOODPLAIN MANAGER
18	37.022 77,005.167	55.533 115,507.750	POLICE SERVICES SUPERVISOR

Grade	Pay Range (Low)	Pay Range (High)	Position Title
19	38.873 80,855.431	58.309 121,283.138	
20	40.816 84,898.193	61.225 127,347.290	
E-6.2			
ES6	Exhibit A		FIRE LIEUTENANT
ES7	Exhibit A		FIRE LIEUTENANT PARAMEDIC
ES8	49.429 102,951.456	60.897 126,665.171	
ES9	51.900 107,951.456	63.942 132,999.676	EMS CAPTAIN FIRE CAPTAIN
13E	Exhibit A		FIRE INSPECTOR PT-1040 HOURS
14E	16.850 35,048.847	24.801 51,585.293	
15E	Exhibit A		FIREFIGHTER/EMT
17E	Exhibit A		FIREFIGHTER/PARAMEDIC
13P	28.023 58,287.040	39.101 81,330.772	
16P	29.750 61,879.272	43.727 90,952.722	POLICE OFFICER 2080 HOURS
	29.750 64,973.236	43.727 95,500.358	POLICE OFFICER 2184 HOURS
17P	31.238 64,974.492	45.914 95,500.358	DETECTIVE PROFESSIONAL STANDARDS DETECTIVE 2080 HOURS
18P	42.322 88,029.135	55.003 114,405.510	DETECTIVE POLICE SERGEANT 2080 HOURS
	40.306 88,029.135	52.383 114,405.510	POLICE SERGEANT 2184 HOURS

Grade	Pay Range (Low)	Pay Range (High)	Position Title
19P	56.031 116,544.696	70.631 146,912.320	POLICE COMMANDER
S1	27.769 57,760.056	44.431 92,416.087	
S2	30.546 63,536.060	48.874 101,657.697	
S3	33.601 69,889.666	53.761 111,823.466	SENIOR ACCOUNTANT APPLICATION SPECIALIST LIBRARIAN II

E-6.3

Grade	Pay Range (Low)	Pay Range (High)	Position Title
S4	36.961 76,878.635	59.137 123,005.812	POLICE SERVICES SUPERVISOR SOCIAL SERVICES SUPERVISOR STREETS SUPERVISOR FLEET MANAGER UTILITY SUPERVISOR PRINCIPAL PLANNER RECREATION SUPERVISOR CULTURAL FACILITIES SUPERVISOR
S5	40.657 84,566.496	65.051 135,306.396	UTILITY BILLING SUPERVISOR HUMAN RESOURCE OFFICER PLANS EXAMINER
S6	44.723 93,023.148	71.556 148,837.033	CITY CLERK BUILDING OFFICIAL PLANNING ADMINISTRATOR PLANNING ADMINISTRATOR / CRS COORDINATOR ACCOUNTING MANAGER PARKS AND FACILITIES SUPERINTENDENT PUBLIC WORKS SUPERINTENDENT ASSISTANT PUBLIC WORKS DIRECTOR UTILITIES SUPERINTENDENT
S7	56.260 117,020.069	82.534 171,671.136	DEPUTY FIRE CHIEF

Grade	Pay Range (Low)	Pay Range (High)	Position Title
S8	57.390	86.583	DEPARTMENT DIRECTORS
	119,370.781	180,092.811	FIRE CHIEF
			DEPUTY POLICE CHIEF
S9	64.937	103.900	PUBLIC SAFETY DIRECTOR/POLICE CHIEF
	135,069.618	216,111.363	ASSISTANT CITY MANAGER
S10	77.925	124.680	CITY MANAGER
	162,083.530	259,333.655	

Exhibit A – Fire Lieutenant @ 5% Step Plan
5% Increase = Step 1>9
FY2025 – FY2027

Pay Range
26.614 – 39.321
77,500 – 114,502.797

A - STEP 1	B - STEP 2	C - STEP 3	D - STEP 4	E - STEP 5
ENTRY	5% STEP	5% STEP	5% STEP	5% STEP
26.614	27.945	29.342	30.809	32.349
2,912	2,912	2,912	2,912	2,912
77,500.00	81,375.00	85,443.75	89,715.94	94,204.73

F - STEP 6	G - STEP 7	H - STEP 8	I - STEP 9
5% STEP	5% STEP	5% STEP	5% STEP
33.967	35.665	37.449	39.321
2,912	2,912	2,912	2,912
98,911.82	103,857.41	109,050.28	114,502.80

Exhibit A – Fire Inspector @ 5% Step Plan
5% Increase = Step 1>10
FY2025 – FY2027

Pay Range
27.703 – 42.977
28,811.328 – 44,695.826

A - STEP 1	B - STEP 2	C - STEP 3	D - STEP 4	E - STEP 5
ENTRY	5% STEP	5% STEP	5% STEP	5% STEP
27.703	29.088	30.543	32.07	33.673
1,040	1,040	1,040	1,040	1,040
28,811.33	30,251.89	31,764.49	33,352.71	35,020.35

F - STEP 6	G - STEP 7	H - STEP 8	I - STEP 9	J – STEP 10
5% STEP	5% STEP	5% STEP	5% STEP	5% STEP
35.357	37.125	38.981	40.93	42.977
1,040	1,040	1,040	1,040	1,040
36,771.37	38,609.94	40,540.43	42,567.45	44,695.83

Exhibit A – Firefighter/EMT @ 5% Step Plan

5% Increase = Step 1>10

FY2025 – FY2027

Pay Range
18.887 – 29.300
55,000 – 85,323.052

A - STEP 1	B - STEP 2	C - STEP 3	D - STEP 4	E - STEP 5
ENTRY	5% STEP	5% STEP	5% STEP	5% STEP
18.887	19.832	20.823	21.864	22.958
2,912	2,912	2,912	2,912	2,912
55,000.00	57,750.00	60,637.50	63,669.38	66,852.84

F - STEP 6	G - STEP 7	H - STEP 8	I - STEP 9	I - STEP 10
5% STEP	5% STEP	5% STEP	5% STEP	5% STEP
24.106	25.311	26.576	27.905	29.3
2,912	2,912	2,912	2,912	2,912
70,195.49	73,705.26	77,390.52	81,260.05	85,323.05

Exhibit A – Firefighter/Paramedic @ 5% Step Plan

5% Increase = Step 1>10

FY2025 – FY2027

Pay Range
21.978 – 34.095
64,000.00 – 99,285.006

A - STEP 1	B - STEP 2	C - STEP 3	D - STEP 4	E - STEP 5
ENTRY	5% STEP	5% STEP	5% STEP	5% STEP
21.978	23.077	24.231	25.442	26.714
2,912	2,912	2,912	2,912	2,912
71,932.22	74,090.19	76,312.90	78,602.28	80,960.35

F - STEP 6	G - STEP 7	H - STEP 8	I - STEP 9	J - STEP 10
5% STEP	5% STEP	5% STEP	5% STEP	5% STEP
28.05	29.453	30.925	32.472	34.095
2,912	2,912	2,912	2,912	2,912
81,682.02	85,766.12	90,054.43	94,557.15	99,285.01

A budget is a city's financial and operating plan for a period called a "Fiscal Year", and is mandated by Florida Statutes. The City of Gulfport's Fiscal Year begins October 1 and ends September 30. The Fiscal Year Beginning October 1, 2024 is referred to as "Fiscal Year 2024-25". The City Council is required to adopt the budget on or before September 30 each year for the coming Fiscal Year.

The City cannot spend money unless it is appropriated within the budget. An "appropriation" is the legal approval given by the City Council to the City staff to spend money for a specific purpose. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as the property tax and user fees is established by the City Council by ordinance. Also included in the budget is the estimate of monies remaining from the prior fiscal year, called "available" or "undesignated" fund balance that can be appropriated in the new year and spent. The City Charter and State law require that expenditures not exceed the combination of available fund balance and revenues. The City cannot borrow money to operate, as does the Federal government. The City can only borrow money for major capital projects, such as the purchase of land, major equipment, or the construction of buildings.

The City Manager may authorize budget adjustments if the total appropriations of the fund are not changed. The City Manager is authorized to transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within any department in the general fund and within any other fund. At the request of the City Manager, the Council may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one department to another or from one fund to another.

THE BUDGET DOCUMENT

The budget document begins with a transmittal letter from the City Manager. This letter summarizes the contents of the budget and provides an explanation of the rationale used by the City Manager during the budget development process. Other sections of the document include:

1) Financial Policies
2) Budget Guide
3) Departmental budgets are subdivided into programs. Programs account for the cost associated with specific activities or the use of restricted revenue sources.
4) Five-Year Capital Plan.
5) Compensation Administration
6) Glossary

THE BUDGET PROCESS

HOW IS THE BUDGET PREPARED AND ADOPTED?

The budget process itself is a year-round activity. The formal process begins in March prior to the coming fiscal year. The City Charter also provides that the City Manager must prepare an adopted budget to be submitted to the City Council no later than July 15 of each year. Department directors prepare their individual budgets, which are then compiled into a budget for the entire City by the City Manager, the Finance Director and their support staff. The proposal is then reviewed by the City Manager and revised to reflect his goals for the upcoming fiscal year. The City Manager then submits his recommendations to the City Council. The City Council reviews the budget and makes any changes they deem necessary. Also, during July, the City Council establishes a maximum Adopted property tax rate to be levied for the next fiscal year. This rate is included in the TRIM (Truth in Millage - Notice of Adopted property taxes) notices mailed to all property owners in August by the Pinellas County Property Appraiser. During July and August, the City Council reviews the budget in special work sessions. In September, two public hearings are held regarding both the Adopted property tax rate and the budget for the new fiscal year. At both public hearings, the City Council votes on the adopted budget.

BUDGET BASIS

Annually appropriated budgets are legally adopted on a budgetary basis for the General, Special Revenue and Enterprise Funds and are controlled on a fund and departmental level. Expenditures are recognized as encumbrances when a commitment is made (example: through a purchase order). Unencumbered appropriations lapse at year-end.

The Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions are as follows:

1) Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget).
2) Capital outlay within the funds are recorded as assets on a GAAP basis and expended on a budget basis.
3) Depreciation expense is recorded on a GAAP basis only.

WHAT IS A FUND?
The basic building block of governmental finance and budgeting is the "fund". Each fund is independent of all others, and is created to account for the receipt and use of specific revenues.

The General Fund is the City's largest fund and includes governmental services such as legislative oversight, general and financial administration, law enforcement, community development, street maintenance, and recreation and library services. General fund activities are primarily funded with property taxes, franchise fees, utility taxes and certain state-shared revenues. General Fund activities typically comprise approximately half of the City's annual budget.

A Special Revenue Fund is normally established to account for revenues that are restricted by statute or ordinance for a particular purpose, or where the City wishes to separate accounting of the costs of a special project. The City maintains three such funds: Capital Projects Fund, Waterfront Redevelopment District, 49th Street Redevelopment District.

An Enterprise Fund is a self-supporting entity deriving its revenue from charges placed on the users of its services, much like a private business. The City operates three enterprise funds: Water/Sewer/Stormwater, Sanitation and Marina. The City also operates three pension trust funds that are not included in this budget.

TRUTH IN MILLAGE (TRIM)
The budget and property tax rate adoption process are governed by the State Statute known as TRIM (Truth in Millage). In Florida, properties are assessed by the county Property Appraiser and property taxes are collected by the county Tax collector. Property owners are eligible to receive a homestead exemption up to $50,000 on the first $75,000 of assessed value on their principal place of residence (low-income seniors may also qualify for an additional City provided exemption). All property is assessed at 100% of real value, which is approximately 85% of market value. As provided in Section 193.155(1), F.S., the year after a property receives homestead exemption, an annual increase in assessment shall not exceed the lower of 3% or the percentage change in the Consumer Price Index for all urban consumers, U.S. city average.

The City is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing a TRIM notice to each property owner. In addition to notification of this first public hearing, the TRIM notice contains the following information:

1) The new assessed value and the assessed value for the prior year;
2) The tax bill if the current property tax rate is changed for the new year;
3) The tax bill if the rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values for the City; it discounts for inflation); and
4) The property tax bill if the advertised tax rate is adopted.

The second public hearing is advertised using a ¼-page newspaper advertisement. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

QUESTIONS AND ANSWERS

Below are some of the most common questions regarding the budget along with their corresponding answers.

Q: WHAT IS THE PURPOSE OF THE CITY BUDGET?

A: The budget is an annual financial plan for the City of Gulfport. It specifies the level of municipal services to be provided in the coming year and the resources, including personnel positions, capital expenditures and operating expenses, needed to provide those services. It reflects the policies and priorities set by the City Council.

Q: HOW AND WHEN IS THE BUDGET PREPARED?

A: Each April the Finance Director prepares budget worksheets to be distributed to the various departments. City departments submit their plans and needs for the coming year to the City Manager and Finance Director. The Finance Director and support staff compile the proposed budgets, which are then reviewed by the City Manager and revised to reflect his goals for the upcoming fiscal year. The City Manager then submits his recommended budget to the City Council on or before July 15. The City Council Reviews the budget, holds two public hearings to obtain citizen input and then adopts the final budget along with an ordinance establishing the property tax rate required to fund the budget.

Q: WHAT IS A FISCAL YEAR?

A: A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The City's fiscal year, along with those of other local governments and special districts within the State of Florida begins on October 1 and ends on September 30.

Q: FROM WHERE DOES THE CITY OBTAIN ITS REVENUES?

A: From City levied taxes, state and federal shared revenues, and fees for municipal services, such as sewer, solid waste and recreation.

Q: HOW IS THE REVENUE OBTAINED BY THE CITY USED?

A: It is used to pay for salaries, operating supplies, other operating costs such as utilities and insurance, and capital purchases such as buildings, vehicles, and equipment as specified in the City Budget.

Q: WHAT IS PROPERTY TAX RATE?

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue in addition to all other sources that are available. The adopted tax rate for the City of Gulfport is 4.0258 mills, or $4.0258 per $1,000 of taxable value. The taxable value of all property in the City is established by the Pinellas County Property Appraiser. The City has no control over the taxable value of property; it only has control over the tax rate that is levied.

Q: WHAT IS HOMESTEAD EXEMPTION?

A: The Florida constitution provides that a homeowner may apply for and receive a homestead exemption up to $50,000 on his or her principal residence. After property is appraised by the County Property Appraiser, $50,000 is subtracted from the appraised value. The remainder is the taxable value upon which the tax rate is applied.

Q: WHAT IS THE "SAVE OUR HOMES ACT?"

A: In 1992, Florida voters approved an amendment to the Florida constitution that limited the amount of value a homestead property could increase on the tax rolls each year. The law limits value increases to the lesser of 3% or a figure equal to the Consumer Price Index.

Q: WHAT IS A MILL OF TAX?

A: One mill is equal to $1 for each $1,000 of taxable property value. Property taxes on a $100,000 home to which the $50,000 homestead exemption is applied would pay, with a millage rate of 4.0000 mills a property tax of $200.00

Q: WHAT IS A FUND?

A: A fund is a separate accounting entity within the City that receives revenues from a specific source and expends them on a specific activity or activities. The City maintains nine separate funds, all of which account for distinct activities.

Q: WHAT IS THE DIFFERENCE BETWEEN AD VALOREM TAX AND PROPERTY TAX?

A: There is no difference. They are different names for the same tax.

Q: WHAT IS AN OPERATING BUDGET?

A: An operating budget is an annual financial plan for recurring expenditures, such as salaries, utilities, and supplies.

Q: WHAT IS A CAPITAL IMPROVEMENT BUDGET?

A: A capital improvement budget is both a short and long-range plan for the construction of physical assets, such as buildings, streets, sewers, and the purchase of vehicles and equipment. In the City of Gulfport, a "Five Year Capital Plan" is prepared, the first year of which is incorporated into the "Operating Budget".

Q: WHAT IS AN ENTERPRISE FUND?

A: An Enterprise Fund earns its own revenues by charging customers for the services that it provides; it receives no tax funds. The City of Gulfport operates water/sewer/stormwater, sanitation, and the marina activity as Enterprise Funds.

Q: WHAT IS A BUDGET APPROPRIATION?

A: A budget appropriation is a specific amount of money that has been approved by the City Council for use in a particular manner

Q: WHAT IS A BUDGET AMENDMENT?

A: A budget amendment is an ordinance or resolution adopted by the City Council which alters the adopted budget by appropriating additional monies to a particular department or fund, decreasing appropriations to a particular department or fund, or transferring funds from one department or fund to another.

Q: WHO ESTABLISHES THE RULES BY WHICH THE CITY OF GULFPORT ADOPTS ITS ANNUAL BUDGET AND PROPERTY TAX RATE?

A: The property tax rate and budget adoption process are governed by both the City Charter and State Statutes.

Q: WHO IS THE CHIEF EXECUTIVE OFFICER OF THE CITY OF GULFPORT?

A: The City Manager is both the Chief Executive and Chief Administrative Officer of the City of Gulfport. The individual is hired by and reports to the City Council.

Q: WHAT ARE FRANCHISE FEES AND WHY DOES THE CITY OF GULFPORT LEVY THEM?

A: The franchise fee is a charge levied by the City on a utility to operate within the City and to use City rights-of-way and other properties for locating pipes, wires, etc. The state allows utilities to pass on the franchise fee directly to customers on their bills.

The City of Gulfport, like most cities in Florida, relies very heavily on franchise fees for revenues rather than on the property tax, which is usually lower than property taxes levied in other states.

Q: WHAT ARE UTILITY TAXES AND WHY DOES THE CITY OF GULFPORT LEVY THEM?

A: Florida Statute 166.231 gives municipalities the authority to levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas, and water service. The tax is levied only on purchases within the municipality and shall not exceed 10% of the payments received by the seller of the taxable item from the purchaser for the purchase of such service. These revenues help fund the overall operations of the General Fund.

Q: WHAT IS A “TELECOMMUNICATION TAX”?

A: Florida Statute 202.19 gives municipalities the authority to levy a local communication service tax. The tax encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. The current rate for the City of Gulfport is 6.72%.

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The following definitions of terms are provided to aid in understanding the terminology employed in the text of the budget and other financial documents.

Term	Definition
Account Number	A system of numbering used to categorize or "group" accounting transactions into common areas, such as salaries, rent and utilities expense. Account numbers are the numerical equivalent of descriptive terms. As an example, the number .12 represents the account number for regular salaries.
Accounting Period	A period at the end of which, and for which, financial statements, budgets, or other reports are prepared, typically an annual period. The City's annual accounting period begins October 1 and ends September 30.
Accounting Procedures	All processes, which identify, record, classify and summarize financial information to produce financial records.
Accounting System:	The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Ad Valorem Tax	A tax levied on the assessed value of real property. This tax is also known as property tax.
Appraise	To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.
Appropriation	An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended
Assessed Valuation	A valuation set upon real estate or other property by a government as a basis for levying taxes
Assessment	1) The process of making the official valuation of property for purposes of taxation. 2) The valuation place upon property as a result of this process.
Available (Undesignated) Fund Balance	This refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.
Balanced Budget:	A budget in which planned funds available equal planned expenditures

Term	Definition
Bond	A written promise to repay a specified sum of borrowed money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.
Budget	A plan of financial operation embodying an estimate of Adopted expenditures for a given period and the Adopted means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.
Budgetary Basis	Actual expenditures adjusted by the change in the end reserve for encumbrances
Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital	Any item with an expected life of more than one year and a value of more than $1000, such as automobiles, trucks, furniture, buildings, land, etc.
Capital Improvement Program	A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to finance the projected expenditures.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.
Cost Allocation	A method used to charge Internal Service funds and Enterprise Funds for their share of central administration costs
Debt Service	The payment of principal and interest on borrowed funds, such as bonds.
Deficit	An excess of liabilities and reserves of a fund over its assets.
Depreciation	The decrease in value of physical assets due to use and the passage of time.
Encumbrances	An amount of money committed for the payment of goods and services not yet receive or paid for.
Enterprise Fund	A self-supporting fund designed to account for activities supported by user charges; examples are Water, Solid Waste and Marina Funds.

Term	Definition
Entitlement	The amount of payment to which a state or local government is entitled as determined by the Federal government pursuant to an allocation formula contained in applicable statutes.
Fiscal Year	A 12-month period to which the annual operating budget applies, and at the end of which a government determines its financial position and the results of its operations. For the City, the fiscal year begins October 1 and ends September 30.
Fixed Assets	Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organizations normal course of business, such as land, buildings, improvements other than buildings, machinery and equipment.
Franchise	A special privilege granted by a government permitting the continuing use of public property such as city streets, and usually involving the elements of monopoly and regulation.
Full-time Equivalent (FTE):	Equates part-time and temporary positions to full-time, based on a 2,080-hour work year. A position that works 20 hours per week (1,040 per year) equals .5 FTE.
Full-Time Position	A position which qualifies for full City benefits, usually required to work 40 hours per week. However, all part-time personnel working in excess of 30 hours per week are granted benefits as full-time employees.
Fund	A set of interrelated accounts to record assets, liabilities, equity, revenues, and expenditures associated with a specific purpose.
Fund Balance	The fund equity (excess of assets over liabilities) of governmental funds and trust funds.
Fund Type	In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service and Trust and Agency.
GAAP	Generally accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.
General Fund	A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include City Administration, Community Development, Public Works, Public Safety and Recreation.
General Obligation Bonds	Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Term	Definition
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.
Homestead Exemption	Pursuant to the Florida State Constitution, the first $25,000 of assessed value of a home that the owner occupies as principal residence is exempt from the property tax.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.
Lease Purchase Agreements	Contractual agreements, which are termed “leases”, but which, in substance, amount to installment purchase contracts.
Levy	(Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.
Liabilities	Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.
Millage	The tax rate on real property based on $1 per $1,000 of assessed property value.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow tax and spend) of an organization, rather than capital accumulation (profit or loss).
Operating Budget	Plans of current expenditures and the Adopted means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is usually required by law.
Operating Costs	Outlays for such current period items as expendable supplies, contractual services, and utilities.
Ordinances	A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be ordinance and those which may be by resolution.

Term	Definition
Other Costs	Refers to costs that are not personnel, operating or capital in nature, such as debt service and transfers between funds.
Pay-As-you-Go Basis	A term used to describe the financial policy of a government which finances all of its capital outlays form current revenues rather than borrowing. A government that pays for some improvements from current revenues and others by borrowing is said to be on a partial or modified pay-as-you-go basis.
Part-Time Position	Part-time employees work less than 40 hours per week and are not entitled to full-time benefits of insurance.
Personnel Costs	Refers to all costs directly associated with employees, including salaries and fringe benefit
Program	A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilized the separate program budgets as its basic component.
Property Tax	A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.
Purchase Order	A document that authorized the delivery of specified merchandise or the rendering of certain services, established their cost, and creates a commitment on both the provider and receiver of the product or service.
Reclassification	The moving of an existing position from on personnel classification (title) to another based on a study by the Administrative Services Department that the person is performing the duties of a classification other than that in which the employee is currently placed.
Reserve	(1) An account used to earmark a portion of a fund balance for a particular purpose, and, (2) An account used to earmark a portion of fund equity as legally segregated for a specific future use.
Resolution	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Retained Earnings	An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.
Reverse Bonds	Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund’s property

Term	Definition
Revenues	An increase in the assets of a fund that does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability or a decrease in assets, and does not represent a contribution of fund capital to enterprise or to internal service funds.
Rolled-Back Millage Rate	Under Florida law, as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base.
Seasonal Position	A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular city benefits.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties
Surplus	An excess of the assets of a fund over its liabilities and reserved equity.
Tax Increment Financing	A statutory tool used to promote economic development, redevelopment, and housing in a specific geographic area where it otherwise may not occur. TIF enables a city to “capture” additional property taxes generated by new development or redevelopment to pay for development expenses within the specified area.
Tax Rate	The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property
Tax Rate Limit	Tax Rate Limit: The maximum rate that a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.
Tax Roll	The official list showing the amount of taxes levies against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases, the two can be distinguished.
Taxable Value	The assessed value of property minus the homestead exemption other applicable exemptions.

Term	Definition
Trust Funds	Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.
User Charges	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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2025 TAX ROLL / BUDGET / MILLAGE CALENDAR

DATE	ACTIVITY	REFERENCE
June 1	Property Appraiser delivers estimate of taxable value to taxing authorities	200.065(8)
July 1 (Tues)	Property Appraiser delivers certification of taxable value (DR-420) to taxing authorities. (If roll cert date is earlier, July 1 will be used to determine time periods and deadlines. Fla. Stat. s. 200.065(12); Fla. Admin. Code r. 12D-17.003(2) & 12D-17.008.)	193.023(1) 200.065(1)
Jul 29 (Tues)	Taxing Authorities notify Property Appraiser of proposed millage rate, date/time/place of 1st public budget hearing (return completed DR-420) by 5pm.	200.065(2)(b)
Aug 18 (Mon)	Property Appraiser mails TRIM Notices	200.065(2)(b)
Sept 3 – **Sept 18**	Taxing Authorities hold 1st public hearing to adopt a tentative budget and millage rate (between 65 and 80 days after certification, at least 10 days after TRIM mailing)	200.065(2)(c)
______	Taxing Authorities advertise intent to adopt a final budget and millage rate and final public hearing schedule (ad to appear within 15 days of adoption of tentative budget). ***Check ad format/content carefully!***	200.065(2)(d) 200.065(3)
______ **–** **Sept 26** (Fri)	Taxing Authorities hold final public hearing to adopt final budget and millage rate (between 2 & 5 days after ad appears)	200.065(2)(d)
______	Taxing Authorities forward millage rate to Property Appraiser, Tax Collector, & DOR (within 3 days after adoption of resolution or ordinance)	200.065(4)
Sept 4 (Thurs)	Pinellas County BCC budget hearing	*200.065(2)*
Sept 9 (Tues)	School Board budget hearing	*200.065(2)*
Sept 12 (Fri)	Deadline for taxpayers to file a petition with the Value Adjustment Board (within 25 days after TRIM mailing)	194.011(3)(d)
Sept 18 (Thurs)	Pinellas County BCC budget hearing (final)	*200.065(2)*
Sep 29 (Mon)	Property Appraiser delivers DR-422 to taxing authorities	200.065(6)
Oct 1 (Wed)	Value Adjustment Board meets for first certification of tax rolls	193.122(1)
Oct 2 (Thurs) **Oct 3** (Fri)	Taxing Authorities return completed DR-422, millage rate is adjusted if an option Property Appraiser extends roll to Tax Collector	200.065(6)
Mid Oct (TBD)	Value Adjustment Board hearings begin	194.032(1)(a),(c)
______	Taxing Authorities certify compliance to DOR (not later than 30 days after adoption of ordinance or resolution establishing final budget and millage rate)	200.068
Oct 31 (Fri)	Tax Collector mails tax bills	197.322(3)
TBD	Value Adjustment Board meets for second certification of tax rolls	193.122(3)

Note on the calculation of time: Fla. Admin. Code r. 12D-17.008 instructs us to include July 1 (the certification date) when calculating dates on the tax roll calendar. The rule also states that the last day of the period shall be included even if it is a weekend day or holiday. If a statutory date lands on a weekend, the weekend date is listed on this calendar. Please keep this in mind as you coordinate your schedule for the budget year. If you have any questions or concerns, please contact the Property Appraiser's office.

10/11/23 revised by RCastleman