

General Fund

OMB Budget Analyst: Jim Abernathy

General Fund

The General Fund accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes, and other revenues provides services or benefits to all residents of Pinellas County. Revenues and expenditures for the Countywide Municipal Services Taxing Unit (MSTU) are also included in the General Fund.

Budget Summary – General Fund

Revenues

General Fund

Resources	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Amended	FY25 Estimate	FY26 Request	Budget to Estimate % Change
Fund Balance	241,025,446	294,764,025	215,802,640	218,188,760	251,578,710	189,082,740	-29.0%
Revenue							
Taxes	565,088,121	628,667,418	656,000,870	656,000,870	673,105,619	690,442,830	2.6%
Licenses and Permits	1,479,098	1,544,253	1,538,790	1,495,230	1,459,720	1,537,820	5.4%
Intergovernmental Revenue	109,408,013	99,271,500	95,779,600	100,597,770	119,040,800	114,098,510	-4.2%
Charges for Services	57,898,817	59,192,638	66,818,010	67,270,010	64,337,727	68,731,140	6.8%
Excess Fees - Constitutional Officers	19,084,916	24,218,159	10,022,480	10,022,480	7,935,144	7,545,770	-4.9%
Fines and Forfeitures	1,964,643	2,189,777	1,270,380	1,270,380	1,197,853	1,153,560	-3.7%
Interest Earnings	20,340,493	28,959,134	13,300,000	13,300,000	16,000,000	16,625,000	3.9%
Rents, Surplus and Refunds	3,274,549	4,660,296	2,986,070	2,896,830	2,536,730	3,525,800	39.0%
Other Miscellaneous Revenues	28,336,198	26,285,610	28,722,990	28,863,290	27,681,048	28,167,940	1.8%
Transfers From Other Funds	900,000	0	352,830	473,430	0	0	-
Non-Operating Revenue Sources	0	(3,445)	0	0	0	0	-
Total Revenue	807,774,849	874,985,340	876,792,020	882,190,290	913,294,641	931,828,370	2.0%
Total Resources	1,048,800,295	1,169,749,365	1,092,594,660	1,100,379,050	1,164,873,351	1,120,911,110	-3.8%

- Taxes include Countywide Ad Valorem revenues (\$612.5M), MSTU Ad Valorem revenues (\$62.0M), Delinquent and Redemptions Tax Collections (\$9.5M), and the Communications Services Tax (\$6.5M).
- Licenses and Permits are primarily tree removal permits, water & navigation permits, and the county portion of the state boat registrations.
- Intergovernmental Revenues are primarily funds received through federal and state grants, state revenue sharing, and the local ½ cent sales tax revenue.
- Charges for Services include revenue from the Sheriff's Office for law enforcement services provided to the 13 contract municipalities and other services to various partners (\$49.5M), camping fees, parking fees, and various court revenues.
- Excess Fees – Constitutional Officers are funds unused by the Clerk, the Tax Collector, Sheriff, and the Property Appraiser that are returned to the General Fund at the end of each fiscal year, according to State Statute.
- Fines and Forfeitures are funds collected during the year for code enforcement, air quality enforcement, parking fines at various county parks, seized assets, and other items.

General Fund

Expenditures

General Fund

Requirements	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Amended	FY25 Estimate	FY26 Request	Budget to Estimate % Change
Expenditures							
Personnel Services	95,966,581	104,073,822	113,007,390	127,393,500	123,240,760	107,087,050	-13.1%
Operating Expenses	140,151,149	140,122,397	157,705,580	224,546,880	209,804,557	176,998,550	-15.6%
Capital Outlay	1,380,715	6,274,278	2,221,880	4,939,140	3,380,080	1,590,220	-53.0%
Grants and Aids	34,357,759	40,901,466	47,325,810	47,325,810	45,551,495	42,583,020	-6.5%
Transfers to Other Funds	39,376,320	138,712,560	53,505,200	74,245,200	53,505,200	58,647,380	9.6%
Constitutional Officers Transfers	442,726,965	495,252,504	535,214,850	540,865,450	540,297,100	558,072,770	3.3%
Total Expenditures	753,959,489	925,337,027	908,980,710	1,019,315,980	975,779,192	944,978,990	-3.2%
Reserves	0	0	183,613,950	112,063,070	0	175,932,120	-4.2%
Total Requirements	753,959,489	925,337,027	1,092,594,660	1,131,379,050	975,779,192	1,120,911,110	2.6%

- The FY25 Amended Budget (and Estimate) shows an increase in Personnel Services and Operating Expenses associated with Hurricanes Debby, Helene, and Milton. The majority of these costs will likely be reimbursed by the Federal Emergency Management Agency, the State of Florida, or other agencies. The FY26 request includes some of these costs in Operating Expenses associated with repairs that are anticipated to continue into the next fiscal year.
- The FY24 Actual Transfers to Other Funds increased due to an extraordinary transfer to the Transportation Trust Fund of \$18.0M to enhance the ATMS/ITS system and an extraordinary transfer to the Capital Projects Fund to partially fund the new administrative campus (\$75.3M).

General Fund

General Fund Expenditures by Group – FY19 – FY26

	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
BCC	\$ 2,096,680	\$ 2,210,570	\$ 2,256,720	\$ 2,236,770	\$ 2,366,220	\$ 2,500,800	\$ 2,841,380	\$ 2,891,230
County Attorney	\$ 5,285,200	\$ 5,330,330	\$ 5,557,240	\$ 5,464,610	\$ 6,087,970 ¹	\$ 6,241,500	\$ 5,826,780	\$ 5,908,370
	\$ 7,381,880	\$ 7,540,900	\$ 7,813,960	\$ 7,701,380	\$ 8,454,190	\$ 8,742,300	\$ 8,668,160	\$ 8,799,600
Change		\$ 159,020	\$ 273,060	\$ (112,580)	\$ 752,810	\$ 288,110	\$ (74,140)	\$ 131,440
% Change		2.2%	3.6%	-1.4%	9.8%	3.4%	-0.8%	1.5%
County Admin Depts	\$ 177,856,310	\$ 184,006,220	\$ 187,052,900	\$ 191,907,120	\$ 198,946,840	\$ 205,741,790 ²	\$ 207,779,590	\$ 207,536,260 ³
Change		\$ 6,149,910	\$ 3,046,680	\$ 4,854,220	\$ 7,039,720	\$ 6,794,950	\$ 2,037,800	\$ (243,330)
% Change		3.5%	1.7%	2.6%	3.7%	3.4%	1.0%	-0.1%
Sheriff	\$ 301,776,380	\$ 317,708,040	\$ 330,092,130	\$ 350,618,710	\$ 364,887,080	\$ 404,752,220 ⁴	\$ 441,594,300	\$ 480,453,680
Clerk	\$ 12,620,700	\$ 13,151,160	\$ 14,190,210	\$ 13,895,420	\$ 17,259,910	\$ 17,212,510	\$ 18,620,970	\$ 19,142,670
SOE	\$ 7,789,130	\$ 9,035,390	\$ 9,776,040	\$ 10,439,470	\$ 10,187,860	\$ 12,501,830	\$ 12,928,670	\$ 12,465,030
Tax Collector	\$ 20,936,430	\$ 21,938,910	\$ 23,220,630	\$ 24,428,410	\$ 28,461,290	\$ 29,118,330	\$ 31,439,510	\$ 31,908,600
Property Appraiser	\$ 11,294,480	\$ 11,673,050	\$ 12,081,900	\$ 11,843,180	\$ 12,543,300	\$ 12,690,200	\$ 13,809,510	\$ 14,102,790
	\$ 354,417,120	\$ 373,506,550	\$ 389,360,910	\$ 411,225,190	\$ 442,539,440	\$ 485,775,090	\$ 535,214,850	\$ 558,072,770
Change		\$ 19,089,430	\$ 15,854,360	\$ 21,864,280	\$ 31,314,250	\$ 43,235,650	\$ 49,439,760	\$ 22,857,920
% Change		5.4%	4.2%	5.6%	7.6%	9.8%	10.2%	4.3%
Medical Examiner	\$ 6,219,270	\$ 6,771,730	\$ 7,024,130	\$ 7,460,710	\$ 7,868,370	\$ 8,263,850	\$ 9,016,020	\$ 9,495,100
Court Support	\$ 10,513,120	\$ 11,300,110	\$ 12,196,070	\$ 13,589,980	\$ 14,856,090	\$ 11,321,910	\$ 12,493,780	\$ 13,271,710
Human Resources	\$ 4,360,540	\$ 4,440,410	\$ 4,417,960	\$ 4,378,420	\$ 4,669,540	\$ 4,802,330	\$ 5,079,240	\$ 5,134,010
OHR	\$ 1,198,570	\$ 1,237,420	\$ 1,283,830	\$ 1,273,580	\$ 1,321,490	\$ 1,412,660	\$ 1,447,250	\$ 1,485,180
General Govt	\$ 54,980,500	\$ 43,639,638 ⁵	\$ 54,671,580	\$ 53,583,780	\$ 58,952,860	\$ 66,217,870	\$ 75,776,620	\$ 71,429,130 ⁶
	\$ 77,272,000	\$ 67,389,308	\$ 79,593,570	\$ 80,286,470	\$ 87,668,350	\$ 92,018,620	\$ 103,812,910	\$ 100,815,130
Change		\$ (9,882,692)	\$ 12,204,262	\$ 692,900	\$ 7,381,880	\$ 4,350,270	\$ 11,794,290	\$ (2,997,780)
% Change		-12.8%	18.1%	0.9%	9.2%	5.0%	12.8%	-2.9%
CARES Act Exp	\$ -	\$ 12,019,492 ⁷	\$ 126,349,460 ⁷	\$ 32,390,810 ⁷	\$ -	\$ -	\$ -	\$ -
Sheriff - One-time Carryforward	\$ -	\$ -	\$ -	\$ -	\$ 9,200,000	\$ 9,500,000	\$ 16,821,890 ⁸	\$ -
Storm-related expenditures								\$ 11,000,000 ⁹
Total Operating Budget (ex Reserves, Transfers, and CARES Act)	\$ 616,927,310	\$ 632,442,978	\$ 663,821,340	\$ 691,120,160	\$ 737,608,820	\$ 792,277,800	\$ 855,475,510	\$ 875,223,760
Change		\$ 15,515,668	\$ 31,378,362	\$ 27,298,820	\$ 46,488,660	\$ 54,668,980	\$ 63,197,710	\$ 19,748,250
% Change		2.5%	5.0%	4.1%	6.7%	7.4%	8.0%	2.3%
Reserves	\$ 95,533,100	\$ 105,852,220	\$ 165,667,020 ¹⁰	\$ 159,262,710	\$ 156,247,740	\$ 177,682,600 ¹¹	\$ 183,613,950	\$ 175,932,120 ¹²
Transfers	\$ 11,074,230	\$ 9,779,800	\$ 6,917,940	\$ 23,362,430	\$ 38,906,320	\$ 102,569,560 ¹³	\$ 53,505,200	\$ 58,755,230 ¹⁴
South County Tax Coll. Building				\$ 10,177,100 ¹⁵				
Future County Campus				\$ 50,000,000 ¹⁶				
Total General Fund	\$ 723,534,640	\$ 760,094,490	\$ 962,755,760 ¹⁷	\$ 966,313,210	\$ 932,762,880	\$ 1,072,529,960 ¹⁸	\$ 1,092,594,660	\$ 1,120,911,110
Change		\$ 36,559,850	\$ 202,661,270	\$ 3,557,450	\$ (33,550,330)	\$ 139,767,080	\$ 20,064,700	\$ 28,316,450
% Change		5.1%	26.7%	0.4%	-3.5%	15.0%	1.9%	2.6%
Sheriff % of Operating	48.9%	50.2%	49.7%	50.7%	50.7%	52.3%	53.6%	54.9%
Constitutionals % of Operating	57.4%	59.1%	58.7%	59.5%	60.0%	61.3%	62.6%	63.8%
County Admin % of Operating	28.8%	29.1%	28.2%	27.8%	27.0%	26.0%	24.3%	23.7%
Emergency								
Dedicated Millage (included in Transfers above)				\$ 11,550,000	\$ 13,343,040	\$ 15,046,140	\$ 16,620,110	\$ 17,229,840
0.1279					\$ 18,300,000	\$ 20,610,500	\$ 22,766,560	\$ 23,601,780
0.1752						\$ 2,564,540	\$ 2,832,830	\$ 2,936,740
0.0281						\$ 18,000,000		
ATMS								
Sidewalk Backlog				\$ 5,000,000				
				\$ 16,550,000	\$ 31,643,040	\$ 56,221,180	\$ 42,219,500	\$ 43,768,360

General Fund

Budget Drivers

General Fund

- Total Current-Year Revenues increase \$18.5M (2.0%) compared to FY25 Estimate to \$931.8M in FY26.
 - Ad valorem revenues increase \$18.1M (2.8%) to \$674.5M.
 - State Revenue Trust revenue decreases \$604,640 (2.1%) to \$27.5M due to lower than budget projected revenue in FY25. FY26 revenue is based on the FY25 Estimate.
 - Local ½ Cent Sales Tax revenue decreases \$1.2M (2.1%) to \$54.8M.
 - Sheriff-generated revenues increase \$2.5M (5.3%) to \$49.5M due to increased rates with municipalities for contracted services.
 - Interest revenue increases \$625,000 (3.9%) to \$16.6M.
 - Intergovernmental Revenue decreases \$4.9M (4.2%), including \$19.8M from FEMA reimbursement.
- Beginning Fund Balance (BFB) decreases \$62.5M (29.0%) to \$189.1M due to the use of reserves for storm-related expenditures in FY25.
- Excluding Reserves, expenditures decrease \$30.8M (3.2%) compared to FY25 Estimate to \$945.0M.
 - Personnel Services decrease \$16.2M (13.1%) to \$107.1M.
 - Does not include a general increase and includes FRS rates increase based on normal actuarial rate increases for most membership classes and larger increases for the Special Risk class as proposed in SB7022 in the 2025 Florida Legislative Session.
 - As proposed, 62.2 FTE are transferred out of the General Fund in Safety & Emergency Services to the E911 Services Fund. The General Fund subsidy of the E911 Services Fund increases to offset the increased cost of these FTE. This is due to a regulatory change that permits all 911 functions within the 911 center to be funded with E911 fee revenue. More detail is available in the Safety & Emergency Services budget request.
 - Operating Expenses decrease \$32.8M (15.6%) to \$177.0M compared to FY25 Estimate.
 - Excluding storm-related costs, operating increases \$43.8M (5.3%) due to increased needs for Professional Services, Contractual Services, Rentals and Leases, and costs for IT and other internal services.
 - Transfers to Constitutional Officers increase \$17.8MM (3.3%) to \$558.1M compared to FY25 Estimate. The FY25 Adopted budget included \$16.8M of non-recurring carry-forward funding in the Sheriff's budget (that is not reflected in the FY26 Proposed Budget).
 - FY26 Reserves decrease \$7.8M (4.2%) to \$175.8M, 18.7% of FY26 revenue, which is below the General Fund Reserve Policy (Res. 23-69), compared to FY25 Budget.
 - As proposed by County Administration, the Board reduced FY25 General Fund Reserves by \$78.4M to fund hurricane-related expenditures.
 - General Fund reserves will be rebuilt to the General Fund Reserve Policy level of 20.8% of current year revenue over multiple years as FEMA reimbursements are received as part of the annual budget process. In FY25, \$19.7M has been received with no additional funding expected for the remainder of the fiscal year. In FY26, \$19.8M of FEMA reimbursements are expected and budgeted to be received.

General Fund

- At this point in the process, Pinellas County is structurally out of balance in the General Fund, with recurring expenses exceeding recurring revenues by \$17.4M

	FY26 Request
Non-recurring Items	
Beginning Fund Balance	\$189,082,740
FEMA Reimbursement	\$19,789,990
Storm Expenditures	\$11,000,000
One-time Expenditures	\$4,500,000
Recurring Items	
Revenues	\$912,038,380
Expenditures	\$929,478,990
Reserves	\$175,932,120
Structural Imbalance	-\$17,440,610

Attachments:

- Budget Report – General Fund Revenues (pgs. 6 – 11)
- Budget Report – General Fund Expenditures (pgs. 12 – 15)

General Fund Revenues

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
2710201 - FB-Unrsv-Cntywide-Beg	252,357,301	241,025,446	301,930,398	215,802,640	251,578,710	189,082,740	(62,495,970)	-24.8%
3111100 - Ad Val Tax	476,419,834	497,283,532	553,858,864	590,844,130	596,627,654	612,520,010	15,892,356	2.7%
3111200 - Ad Val Tax-MSTU	44,227,357	49,060,408	54,104,761	58,938,230	59,757,965	61,965,090	2,207,125	3.7%
3112100 - Ad Val Tax-Delinquent	702,325	613,086	671,041	0	700,000	665,000	(35,000)	-5.0%
3112200 - Ad Val Tax-MSTU-Delinquent	64,596	34,043	55,938	0	70,000	66,500	(3,500)	-5.0%
3112300 - Ad Val Tax-Redemptions	7,755,482	8,998,612	11,258,361	0	8,500,000	8,075,000	(425,000)	-5.0%
3112400 - Ad Val Tax-MSTU-Redemptns	712,710	839,913	1,072,252	0	700,000	665,000	(35,000)	-5.0%
3152001 - Communications Svcs Tax - Local	8,203,340	8,258,527	7,646,201	6,218,510	6,750,000	6,486,230	(263,770)	-3.9%
3290001 - Tree Removal Permits-MSTU	419,463	350,162	409,390	451,770	451,770	546,770	95,000	21.0%
3290002 - Water&Navigation Permits	764,155	687,935	711,565	703,890	675,990	396,050	(279,940)	-41.4%
3290004 - County Retained State Vessel Registration Fee-Recreation	331,706	321,926	317,584	266,000	301,700	504,830	203,130	67.3%
3290005 - Pro Mangrove Trim Reg Fee	1,950	725	1,850	1,430	1,760	1,000	(760)	-43.2%
3290009 - Pain Management Permitting	28,000	33,250	30,575	33,570	0	30,930	30,930	-
3290010 - Foreclosed Property Registration Fee	41,600	40,600	28,100	38,570	28,500	28,500	0	0.0%
3312001 - Fed Grant-Public Safety	2,652,045	3,044,917	2,580,070	1,380,970	5,254,360	3,399,840	(1,854,520)	-35.3%
3312002 - Fed Grant-Public Safety-FEMA	1,190,767	0	0	0	0	0	0	-
3313901 - Fed Grant-Other Physical Environment	566,859	761,559	541,129	813,000	936,000	1,021,000	85,000	9.1%
3313902 - Fed Grant - Restore Act	0	0	0	0	0	0	0	-
3315001 - Fed Grant-Economic Environment	204,196	250,469	240,977	250,980	0	240,980	240,980	-
3315002 - Fed Grant-Economic Environment-FEMA	0	6,764,576	2,339,249	0	0	0	0	-
3315101 - Fed Grant - ARPA Funds	402,275	22,347	54,753	0	0	0	0	-
3315102 - Fed Grant - ERA Funds	32,537,887	(35,825)	8,909	0	0	0	0	-
3316201 - Fed Grant-HS-Public Assistance	1,714,186	2,677,216	2,373,918	2,913,240	24,382,930	22,805,970	(1,576,960)	-6.5%
3316901 - Fed Grant-HS-Other	1,471,338	1,507,273	1,381,796	234,940	767,020	150,000	(617,020)	-80.4%
3317001 - Fed Grant-Culture/Rec	0	2,700	0	0	0	0	0	-
3322010 - Other Financial Assistance-Fed-CARES	(5,250)	0	(3,445)	0	0	0	0	-
3342001 - State Grant-Public Safety	1,329,543	737,954	1,015,093	1,119,490	1,361,200	1,243,970	(117,230)	-8.6%
3343901 - State Grant-Other Physical Envrnmnt	694,961	30,104	23,893	523,000	1,057,300	1,576,200	518,900	49.1%
3347001 - State Grant-Culture/Recreation	81,371	61,954	0	40,000	40,000	40,000	0	0.0%
3351210 - Revenue Sharing Trust	27,385,567	28,326,786	26,821,853	32,583,780	28,122,900	27,518,260	(604,640)	-2.1%
3351301 - Insurance Agents-Licenses	331,142	330,452	354,732	285,000	0	25,700	25,700	-
3351401 - Mobile Home Licenses	92,213	85,225	83,281	76,000	0	6,860	6,860	-
3351501 - Alcoholic Beverage License	505,678	538,776	525,167	475,000	0	42,840	42,840	-
3351601 - Racing Tax	358,350	378,361	391,514	451,250	0	40,690	40,690	-
3351801 - Loc 1/2ct Sales Tx-Ctywde	54,485,376	56,054,837	54,572,908	47,683,350	51,008,000	49,362,860	(1,645,140)	-3.2%
3351802 - Loc 1/2ct Sales Tx-Mstu	6,053,931	6,228,315	4,424,830	5,298,150	5,044,750	5,484,760	440,010	8.7%
3373001 - Local Govt Unit Grant-PE	153,223	168,001	182,628	185,220	188,100	204,650	16,550	8.8%
3376001 - Local Govt Unit Grant-HS	662,811	698,983	597,078	848,730	878,240	878,240	0	0.0%
3389100 - Cnty Opt Vessel Reg Fee-Patrol	795,531	773,031	757,722	617,500	0	55,690	55,690	-
3411601 - Rec Leg Doc-Ct RI Tch-BCC	2,096,609	1,487,716	1,421,317	1,357,550	1,454,516	1,253,050	(201,466)	-13.9%
3415101 - Cnty Off Fees-Tax Coll	9,881,344	9,653,702	10,282,133	9,738,520	7,439,712	7,286,830	(152,882)	-2.1%

General Fund Revenues

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
3415102 - Cnty Off Fees-TC-MSTU	283,314	296,387	320,717	283,960	238,682	258,940	20,258	8.5%
3415201 - Cnty Off Fees-Sheriff	8,455,504	6,269,693	13,221,472	0	0	0	0	-
3415301 - Cnty Off Fees-Clerk	1,560,290	1,826,878	214,361	0	256,750	0	(256,750)	-100.0%
3415501 - Cnty Off Fees-SE	137,420	247,022	103,278	0	0	0	0	-
3415601 - Cnty Off Fees-PA	595,158	744,992	63,674	0	0	0	0	-
3415602 - Cnty Off Fees-PA-MSTU	17,581	22,143	1,920	0	0	0	0	-
3418301 - Cnty Off Fees- Lic&Prm	15,100	24,100	10,605	0	0	0	0	-
3419003 - Zoning Fees-MSTU	786,012	1,013,391	1,078,170	810,960	811,880	953,460	141,580	17.4%
3419005 - Chg For Svcs-Comm	7,196	7,953	6,715	7,600	8,000	7,840	(160)	-2.0%
3419021 - Vacate-Right Of Way	4,100	8,200	7,200	7,790	7,790	7,790	0	0.0%
3419026 - Election Qualifying Fees	0	0	400	0	0	0	0	-
3419991 - Otr-Charges For Svcs-GG	19,241	19,029	36,188	19,000	0	1,700	1,700	-
3421001 - Sheriff-Civil Income	288,079	323,063	311,400	0	126,960	0	(126,960)	-100.0%
3421002 - Sheriff-Civil Income-MSTU	50,837	57,011	54,953	0	22,400	0	(22,400)	-100.0%
3421004 - Shrf Svc-Largo	20,772	32,939	30,365	100,590	100,590	109,000	8,410	8.4%
3421005 - Shrf Svc-Housing Auth	169,464	175,704	189,312	196,890	196,890	218,150	21,260	10.8%
3421006 - Shrf Svc-Pinellas Prk	207,621	179,108	149,828	752,010	752,010	817,170	65,160	8.7%
3421007 - Shrf Svc-Dunedin	4,610,876	4,838,532	5,150,736	5,499,540	5,499,540	6,111,800	612,260	11.1%
3421008 - Shrf Svc-Clearwater	405,591	446,987	430,318	691,490	691,490	756,310	64,820	9.4%
3421009 - Shrf Svc-So Pasadena	887,216	927,258	1,001,607	1,037,480	1,037,480	1,152,920	115,440	11.1%
3421010 - Shrf Svc-US Marshalls	14,260,159	12,843,629	13,315,115	13,550,000	13,550,000	13,970,000	420,000	3.1%
3421011 - Shrf Svc-Belleair Bifs	585,428	611,098	658,673	653,880	653,880	727,120	73,240	11.2%
3421012 - Shrf Svc-Madeira Bch	1,395,468	1,459,896	1,575,420	1,638,440	1,638,440	1,823,010	184,570	11.3%
3421013 - Shrf Svc-Airport	1,416,840	1,459,512	1,622,688	1,687,600	2,139,600	2,107,650	(31,950)	-1.5%
3421014 - Shrf Svc-Redington Bch	306,243	321,362	346,171	326,680	326,680	362,920	36,240	11.1%
3421015 - Shrf Svc-N Redngtn Bch	291,964	305,428	330,022	326,560	326,560	362,880	36,320	11.1%
3421016 - Shrf Svc-Belleair Shrs	35,750	34,402	41,496	36,280	36,280	68,460	32,180	88.7%
3421017 - Shrf Svc-Gulfport	122,098	134,992	136,881	160,190	160,190	181,180	20,990	13.1%
3421018 - Shrf Svc-Ind Rcks Bch	1,127,700	1,181,532	1,275,732	1,326,770	1,326,770	1,477,250	150,480	11.3%
3421019 - Shrf Svc-Kenneth City	32,956	38,844	37,036	43,490	43,490	50,370	6,880	15.8%
3421020 - Shrf Svc-St Pete Bch	2,706,072	2,821,428	3,036,380	3,417,840	3,417,840	3,784,960	367,120	10.7%
3421021 - Shrf Svc-Belleair Bch	567,739	586,261	578,116	616,430	616,430	657,240	40,810	6.6%
3421022 - Shrf Svc-Twn Belleair	23,416	18,521	21,677	30,920	30,920	36,080	5,160	16.7%
3421023 - Shrf Svc-Oldsmar	1,879,692	1,972,908	2,107,476	2,191,780	2,191,780	2,438,690	246,910	11.3%
3421024 - Shrf Svc-Ind Svcs-CAD	23,703	27,738	30,864	35,790	35,790	41,440	5,650	15.8%
3421025 - Shrf Svc-Sfty Harbor	1,473,436	1,540,608	1,663,404	1,801,330	1,801,330	1,993,830	192,500	10.7%
3421026 - Shrf Svc-Seminole	1,895,292	1,986,504	2,144,232	2,230,010	2,230,010	2,498,050	268,040	12.0%
3421027 - Shrf Svc-Pnls Jv Asmt	80,724	104,160	97,608	0	33,180	0	(33,180)	-100.0%
3421028 - Shrf Svc-Intoxilyzer	7,074	3,537	3,537	0	1,050	0	(1,050)	-100.0%
3421029 - Shrf Svc-Substnce Fee	344,285	339,861	328,684	325,000	325,000	334,300	9,300	2.9%
3421032 - Shrf Svc-School Board	1,445,690	1,531,945	1,574,262	1,737,140	1,737,140	1,737,140	0	0.0%

General Fund Revenues

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
3421034 - Shrf Svc-Brooker Creek Pr	78,219	81,558	90,999	379,430	379,430	418,210	38,780	10.2%
3421035 - Shrf Svc-St Petersburg	5,000	0	0	0	0	0	0	-
3421037 - Title IV-D Child Support - Service of process and writs	28,677	42,616	34,729	40,000	40,000	38,700	(1,300)	-3.3%
3421041 - Shrf Svc-Misdemeanor Probation Unit	1,287,113	1,491,904	1,434,103	1,520,000	1,400,000	1,389,850	(10,150)	-0.7%
3421042 - Shrf Svc-Treasure Island	61,735	65,922	70,390	71,870	71,870	82,980	11,110	15.5%
3421045 - Sheriff Services - Tarpon Springs	79,351	76,126	81,523	82,100	82,100	93,240	11,140	13.6%
3421046 - Sheriff Svcs - FDJJ Prolific Juvenile Offender Electronic Monitoring Alerts	12,353	5,834	0	7,500	7,500	0	(7,500)	-100.0%
3421048 - Sheriff Services - Town of Redington Shores	25,772	28,386	34,788	32,900	32,900	35,530	2,630	8.0%
3421049 - Sheriff Services - Palm Harbor United Methodist Church	93,168	98,696	109,466	111,990	251,930	151,140	(100,790)	-40.0%
3421051 - Sheriff- USF St. Pete Police	447	547	399	0	0	0	0	-
3421052 - Sheriff- US Air Force MacDill	14,750	9,912	354	0	0	0	0	-
3424002 - Emerg Mgt Plan Rev Fee	12,917	12,384	13,613	21,610	13,000	13,300	300	2.3%
3424003 - Emerg Mgt Plan Technical Assistance	0	0	603	300	100	300	200	200.0%
3429010 - ME-Crema,Disct,Burials@Sea	450,570	445,465	395,125	435,290	375,000	367,840	(7,160)	-1.9%
3429991 - Other Charges&Fees-PS	812,917	545,598	475,538	4,638,540	3,948,000	3,859,830	(88,170)	-2.2%
3433125 - Water-Chiller-Usage Charges	58,936	136,478	107,091	87,660	87,660	115,230	27,570	31.5%
3433126 - Water-Chiller-Capital Recovery Charge	14,105	22,999	22,889	21,430	21,430	24,970	3,540	16.5%
3433127 - Water-Chiller-Capacity Charge	19,375	27,986	23,681	25,830	25,830	25,830	0	0.0%
3433128 - Water-Chiller-Demand Charge	32,326	59,537	45,445	40,590	40,590	53,740	13,150	32.4%
3433129 - Water-Chiller-Operations & Maint Fees	1,117	1,688	1,505	1,660	1,660	1,830	170	10.2%
3435570 - Miscellaneous Revenue	0	3,052	0	850,000	811,300	858,800	47,500	5.9%
3437001 - Water&Soil Test	140	130	260	0	200	190	(10)	-5.0%
3437004 - Air Qual Compl Fee-Inspec	112,240	148,900	124,440	137,750	137,750	99,750	(38,000)	-27.6%
3439001 - Asbestos Inspec&Notify Fee	185,180	136,100	116,240	161,500	161,500	99,750	(61,750)	-38.2%
3439002 - Rsch Fee-Code Enf Viol&Ln	522,225	388,590	370,325	378,490	380,000	380,000	0	0.0%
3439003 - Lot Clearing-MSTU	60,154	85,295	19,011	58,500	52,250	52,250	0	0.0%
3439023 - Weedon Islnd Kayak Rental	116,673	102,790	61,828	104,500	60,000	66,500	6,500	10.8%
3459001 - Bus Dev Center-Class Fees	120	2,465	330	19,000	0	19,000	19,000	-
3463001 - FI Medicaid-Mobile Med Un	0	2,395	1,206	900	1,000	950	(50)	-5.0%
3463002 - LOA FQHC-Medicaid-Clinic Fees	538,137	490,299	387,312	367,850	387,310	367,940	(19,370)	-5.0%
3464001 - Animal Cntrl&Shelter Fees	246,279	209,408	168,027	199,500	124,000	173,850	49,850	40.2%
3464015 - Animal Control-Rabies Licensing Fees	3,183,936	3,439,063	3,177,532	3,400,000	3,000,000	3,200,130	200,130	6.7%
3472200 - Camping Fees-Ft Desoto	2,915,854	2,842,473	2,725,317	2,902,250	2,031,575	2,797,750	766,175	37.7%
3472201 - Camping Fees-Shell Key (Primitive)	11,734	9,792	9,535	10,000	8,000	10,000	2,000	25.0%
3472202 - Shelter Fees	322,212	310,081	280,079	399,000	299,250	389,500	90,250	30.2%
3472203 - Boat Ramp Parking Fees	462,553	576,399	610,344	698,250	523,688	649,610	125,922	24.0%
3472204 - Special Events Fees-Parks	84,541	34,954	32,860	33,250	23,275	31,590	8,315	35.7%
3472205 - Belle Harbour Mrn-Slp/Stg	32,226	35,095	32,666	33,250	26,600	31,590	4,990	18.8%
3472206 - Suthrid By Marina-Slp/Stg	19,597	25,781	27,125	21,850	10,925	0	(10,925)	-100.0%
3472213 - Beach Access Parking	353,490	378,593	396,011	403,750	100,930	456,480	355,550	352.3%
3472214 - Ft Desoto Entry Fee	1,561,190	1,163,942	1,375,541	1,387,000	970,900	1,349,480	378,580	39.0%

General Fund Revenues

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
3472216 - Regnl Park&Preserve Pkg Fee	534,006	498,066	461,658	572,850	400,995	548,630	147,635	36.8%
3472218 - Camping Fees – Ft DeSoto/Wall Springs Park (Primitive)	9,883	9,650	8,780	10,000	8,000	10,000	2,000	25.0%
3472223 - Sand Key Parking Fees	673,681	652,578	697,663	750,500	525,350	731,500	206,150	39.2%
3472224 - Beach Parking Annual Passes	212,367	179,091	149,082	171,000	136,800	142,500	5,700	4.2%
3472226 - Annual Boat Pass	110,420	132,069	145,647	135,000	114,750	160,000	45,250	39.4%
3472228 - Vendor Permit Fee	30,750	23,055	22,293	23,500	17,620	25,500	7,880	44.7%
3472229 - PCR Wedding Fee	0	7,600	17,690	10,000	8,000	12,500	4,500	56.3%
3472230 - PCR Event Road Closures	0	40,124	42,375	40,000	30,000	40,000	10,000	33.3%
3472231 - PCR Variable Message Board	0	638	638	1,000	500	1,000	500	100.0%
3472990 - Reservation Modification/Cancellation Fees	95,631	91,919	86,575	134,900	107,920	138,700	30,780	28.5%
3472991 - Other Svc Chg-Park&Rec	98,000	98,000	98,000	93,100	108,000	140,600	32,600	30.2%
3473001 - Fla Yards & Nbhds/Co Ext	3,508	1,600	1,722	2,380	1,500	1,710	210	14.0%
3474001 - County Extensn-Events Rev	12,375	0	0	0	0	0	0	-
3481217 - CO CT CRM-SV CG-TEEN CT	0	0	168,511	0	0	0	0	-
3485270 - TR CT/C&C-SV CG-W/H ADJUD	14	0	28	0	0	0	0	-
3489210 - Ct Cst-\$65-Ct Onnovation	190,347	216,224	216,416	178,600	203,381	168,150	(35,231)	-17.3%
3489220 - Ct Cst-\$65-Legal Aid	190,459	216,274	216,413	171,000	216,344	171,000	(45,344)	-21.0%
3489230 - Ct Cst-\$65-Law Library	190,520	216,309	216,474	171,000	216,392	171,000	(45,392)	-21.0%
3489240 - Ct Cst-\$65-Juve Alt Pgrm	190,517	216,241	216,434	171,000	216,340	171,000	(45,340)	-21.0%
3489331 - Animal Control Surcharge	1,001	1,024	1,057	900	1,040	830	(210)	-20.2%
3489901 - Ct Rel-No Rem-CJET-VB	45,408	42,630	34,864	35,320	38,747	29,730	(9,017)	-23.3%
3489902 - Ct Rel-No Rem-CJET-Ord	1,288	1,137	1,352	1,070	1,245	1,060	(185)	-14.9%
3489903 - Ct Rel-No Rem-CJET-Crm	4,036	4,533	4,450	3,760	4,490	3,640	(850)	-18.9%
3489904 - Ct Rel-No Rem-CJET-Mis	1,815	1,905	1,497	1,330	1,701	1,140	(561)	-33.0%
3489905 - Ct Rel-No Rem-Cr Tr SC	103,056	119,940	115,750	97,590	117,845	94,490	(23,355)	-19.8%
3489906 - Ct Rel-No Rem-Tr In SC	1,942,960	1,886,369	1,892,947	1,670,340	1,889,658	1,525,880	(363,778)	-19.3%
3489907 - Ct Rel-No Rem-CJET-Fel	568	749	619	480	684	480	(204)	-29.8%
3489908 - Ct Rel-No Rem-Cr-Cr Pv	77,744	85,468	105,045	76,100	95,256	88,200	(7,056)	-7.4%
3489909 - Ct Rel-No Rem-Ct-Cr Pv	50,030	51,881	64,048	47,370	57,964	53,750	(4,214)	-7.3%
3489910 - Ct Rel-No Rem-TC-Cr Pv	122,798	140,646	143,169	117,540	141,907	117,670	(24,237)	-17.1%
3489916 - Ct Rel-No Rem-Inv Ord	119	50	105	100	78	70	(8)	-10.3%
3489917 - Ct Rel-No Rem-Inv Misd	46,718	37,835	45,549	36,390	41,692	38,830	(2,862)	-6.9%
3489918 - Ct Rel-No Rem-Inv Fely	91,734	95,794	94,914	83,570	95,354	79,530	(15,824)	-16.6%
3489919 - Ct Rel-No Rem-Inv Ct	110,746	111,958	118,135	94,230	86,186	95,590	9,404	10.9%
3489920 - Ct Rel-No Rem-Trms Bnd	74,899	106,021	84,469	0	0	0	0	-
3489921 - Ct Rel-No Rem-DNA Fee	2,768	2,300	4,248	1,500	2,203	2,660	457	20.7%
3489922 - Ct Rel-No Rem-Ord Viol FF	7,316	6,999	8,273	6,940	7,636	5,710	(1,926)	-25.2%
3489923 - Ct Rel-No Rem-Teen Ct	221,801	221,099	52,686	204,750	220,790	208,650	(12,140)	-5.5%
3493010 - Law Lib-Vndg Mach Copies	327	501	533	380	0	30	30	-
3493020 - Law Lib-Copies	130	258	316	200	0	20	20	-
3511020 - J/F-Estd Bonds-Sheriff	13,357	13,873	13,641	0	0	0	0	-

General Fund Revenues

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
3511051 - J/F-Ord Viol-County	436	308	412	0	0	0	0	-
3511802 - J/F-Co Crm-Dom Viol	47,469	49,594	51,430	43,110	50,512	39,950	(10,562)	-20.9%
3511803 - J/F-Co Crm-Project Hope	3,172	4,760	2,701	3,880	3,730	3,150	(580)	-15.5%
3512101 - J/F-Cr Ct Crm-Domes Viol	21,764	23,227	23,398	18,850	23,312	18,820	(4,492)	-19.3%
3515109 - J/F-Tr Ct-Drv Ed Sfty Tf	154,480	150,633	143,736	131,720	147,184	116,350	(30,834)	-20.9%
3516101 - J/F-Jv Ct-Domestic Violen	115	0	230	30	115	290	175	152.2%
3530001 - Comphnsv Air Quality 89-70	204,350	134,274	150,964	0	0	0	0	-
3540001 - Art VIII Code Enf Sp Mgst	505,120	547,305	562,314	383,040	285,000	285,000	0	0.0%
3540100 - Parking Fines-Park Dept	123,080	224,753	249,520	175,750	188,000	190,000	2,000	1.1%
3582001 - Cntrbnd Prp Sz Lw Enf-Fed	187,118	503,407	452,839	0	0	0	0	-
3582012 - Sale Of Seized Asset-Lcl	32,632	1,438	1,965	0	0	0	0	-
3582022 - \$ Seized-Investigatns-Lcl	269,359	311,070	536,627	514,000	500,000	500,000	0	0.0%
3611700 - Interest-Short-Term Investments	(4,971,721)	20,340,493	28,959,134	13,300,000	16,000,000	16,625,000	625,000	3.9%
3621001 - Rent-Building-Gen Svcs	1,044,181	930,032	1,030,485	1,069,530	1,069,710	1,761,780	692,070	64.7%
3621004 - Rent-Space-Vending Mach	35,005	16,216	15,479	15,390	15,390	11,680	(3,710)	-24.1%
3621007 - Rent-Ft Desoto Concession	305,882	265,195	268,968	266,000	186,200	266,000	79,800	42.9%
3623001 - Rent-Land-General Service	35,413	42,143	53,078	48,590	48,590	50,050	1,460	3.0%
3623002 - Rent-Land-Parks Departmnt	211,202	198,231	141,675	147,250	60,000	76,000	16,000	26.7%
3623400 - Rent-Land Parking Lot	917,268	1,035,383	1,171,749	1,015,170	765,770	1,006,150	240,380	31.4%
3624102 - Rent-Tower Space Licenses	173,747	142,092	142,945	139,960	145,170	147,210	2,040	1.4%
3624103 - Rent-Ft Ds/Eg Key Ferry Cnt	135,817	123,939	132,791	128,250	102,600	124,450	21,850	21.3%
3624106 - Rent-Ftdsto Dck-Tpa Plts	16,184	0	0	0	0	0	0	-
3624108 - Rent-CEL Park House	68,285	66,156	70,324	66,690	53,300	63,460	10,160	19.1%
3625001 - GASB 87 Rentals & Lease Revenue	0	(116,604)	(101,061)	0	0	0	0	-
3642200 - Sale-Surplus County Land	18,464	0	0	0	0	0	0	-
3644100 - Sale- Surplus Equipment	41,703	181,684	39,558	0	0	0	0	-
3644102 - Sale-Surp Eq Flt Replcmt	679,559	53,622	78,771	0	0	0	0	-
3644200 - Ins Proceeds-Furn/Fxtr/Eq	9,022	0	0	0	0	0	0	-
3650002 - Sale-Surplus Eq Under Cap	146,232	52,988	244,742	0	0	0	0	-
3650003 - Sale-Scrap	19,153	10,032	4,305	0	0	0	0	-
3669300 - Funding From Nongovernmental Sources	109,600	151,318	1,241,418	70,000	70,000	0	(70,000)	-100.0%
3669910 - Contrib-Social Svcs Dept	240	240	240	240	0	20	20	-
3669991 - Contributions-Other	17,236	1,900	28,664	19,000	20,000	19,000	(1,000)	-5.0%
3670002 - Adult Use License	26,123	19,120	19,799	16,840	0	14,870	14,870	-
3670003 - Bingo Licensing Fees	22,955	25,380	25,390	26,720	0	14,870	14,870	-
3693099 - Miscellaneous Settlements	0	1,739	21,154	0	0	0	0	-
3699001 - Copy Charges	5,283	4,334	10,769	2,500	0	220	220	-
3699302 - Inter-Filing Fees-VAB	33,315	26,435	39,120	950	0	80	80	-
3699303 - Inter-Training-Extrnal Agencies	20,649	5,659	2,235	2,850	0	260	260	-
3699309 - Inter-Appl Fee/Industry Dev	0	2,000	0	1,900	0	1,900	1,900	-
3699310 - Inter-Application Fee-Other	2,500	12,500	7,500	7,130	0	7,130	7,130	-

General Fund Revenues

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
3699311 - Inter-Sales Tax Commissions	2,122	2,081	2,007	1,050	0	90	90	-
3699313 - Inter-Reimb EEOC	0	77,400	46,128	43,200	0	25,000	25,000	-
3699318 - Inter-Indigent Burial	0	579	0	0	0	0	0	-
3699319 - Inter-Litigation	3,525	0	0	9,030	9,500	9,030	(470)	-4.9%
3699321 - Inter-Reimb-Court Ordered Costs	9,428	0	6,815	0	0	0	0	-
3699324 - Inter-Reimb-Other Govt Agencies	2,616	35,000	14,981	0	0	0	0	-
3699325 - Inter-Reimb-Otr Gov Ag-VAB-CCC	75,508	76,958	102,030	0	0	0	0	-
3699335 - Inter-Bd Cls Fee/Ind Dev	0	20,000	0	19,000	0	19,000	19,000	-
3699341 - Intra-Rmb-Other Fund (Agency)	104,931	44,240	49,913	0	0	0	0	-
3699342 - Intra-Rmb-Cost Allocation-General	25,235,420	27,005,020	24,907,380	27,896,800	27,571,000	27,996,500	425,500	1.5%
3699350 - Refund Of Prior Yrs Exp	23,263	89,369	37,936	0	0	0	0	-
3699358 - Code Enf Re-Inspection Fee	2,015	2,790	13,455	0	7,600	7,600	0	0.0%
3699359 - Code Enf Fine Reduction App Fee	900	3,000	9,900	2,090	6,650	6,650	0	0.0%
3699365 - Reimbursement - Agreement DOH	29,289	0	0	0	0	0	0	-
3699366 - Reimbursement- Cross Bay Ferry	31,763	0	0	0	0	0	0	-
3699391 - Inter-Other Revenues-Sheriff	234,778	209,093	163,780	361,000	0	0	0	-
3699395 - Inter-Reimb Cty Atty-Clk Ct Svc	10,149	12,920	9,124	6,890	0	620	620	-
3699396 - SSA Incentives-Sheriff	150,200	125,600	167,000	138,700	0	0	0	-
3699397 - Inter-Crywolf-Alarm Ordinance-Sheriff	170,150	123,940	84,150	99,750	0	0	0	-
3699398 - Inter-Medical Charges-Sheriff	83,793	89,980	91,832	82,650	0	0	0	-
3699632 - Mortgage Principal-HOME	66,253	0	0	0	0	0	0	-
3699664 - Program Income - Grants	44,046	22,466	0	0	0	0	0	-
3699665 - Disaster Mutual Aid	0	42,650	0	0	0	0	0	-
3699700 - Lease Revenue (General Revenue-Mi)	0	119,983	96,164	0	0	0	0	-
3699899 - Reimbursement - PPC	151,490	139,150	163,130	0	0	0	0	-
3699991 - Other Miscellaneous Revenue	244,264	104,079	335,271	47,500	86,298	93,860	7,562	8.8%
3811045 - Transfer Fr ARPA Fund to Questica	0	900,000	0	0	0	0	0	-
3815001 - Transfer Fr BTS	198,860	0	0	352,830	0	0	0	-
3832000 - SBITA Financial Agreements	0	57,215	0	0	0	0	0	-
Revenues Total	1,033,042,455	1,048,800,295	1,176,915,738	1,092,594,660	1,164,873,351	1,120,911,110	(43,962,241)	-3.8%

General Fund Expenditures

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
5110001 - Executive Salaries	26,827,866	28,517,335	30,520,090	33,293,530	33,121,480	33,037,680	(83,800)	-0.3%
5120001 - Regular Salaries & Wages	36,184,218	38,996,756	41,037,161	45,484,730	41,624,650	41,370,630	(254,020)	-0.6%
5120010 - Personnel Attrition Savings	0	0	0	(1,493,570)	0	(1,711,620)	(1,711,620)	-
5130001 - Other Salaries And Wages	172,068	148,036	273,676	486,700	718,540	483,700	(234,840)	-32.7%
5140001 - Overtime Pay	2,378,331	2,055,499	2,213,477	1,848,460	2,696,170	2,177,960	(518,210)	-19.2%
5150001 - One Time COLA Wage Disbursement	0	30,000	13,200	0	0	0	0	-
5210001 - FICA Taxes	4,742,039	5,136,616	5,422,905	5,927,520	5,851,740	5,628,230	(223,510)	-3.8%
5220001 - Retirement Contributions	8,253,671	9,587,678	11,131,799	12,224,690	11,759,960	12,725,050	965,090	8.2%
5230001 - Hlth,Life,Dntl,Std,Ltd	16,518,334	17,380,736	19,538,831	22,201,390	20,884,690	20,938,250	53,560	0.3%
5230010 - Deferred Comp-Emptr Pd	51,481	53,788	55,000	52,000	50,290	52,000	1,710	3.4%
5250001 - Unemployment Compensation Exp	21,701	37,556	31,133	44,000	44,000	44,000	0	0.0%
5299989 - Rg Sal&Wges-Contra-Prj-Bur	(1,014,501)	(1,192,202)	(1,147,755)	(1,166,880)	(1,170,280)	(1,158,660)	11,620	-1.0%
5299991 - Reg Salary&Wgs-Contra-Prj	(2,509,357)	(3,200,308)	(3,249,268)	(3,910,580)	9,722,750	(4,414,520)	(14,137,270)	-145.4%
5299992 - Benefits-Contra-Projects	(1,292,041)	(1,584,908)	(1,766,428)	(1,984,600)	(2,063,230)	(2,085,650)	(22,420)	1.1%
5310001 - Professional Services	28,358,152	26,777,217	28,768,459	32,567,700	33,658,850	45,080,230	11,421,380	33.9%
5310012 - Vision Services	51,809	48,832	52,799	50,000	50,000	50,000	0	0.0%
5310013 - Pharmacy	2,515,628	2,063,804	2,107,415	2,465,770	2,098,690	2,285,420	186,730	8.9%
5310014 - Dental Svc	1,225,211	1,245,017	1,240,164	1,446,480	1,414,320	1,414,320	0	0.0%
5310017 - Inpatient Hosp-Non-Contra	3,294,578	3,229,588	3,112,054	3,550,000	3,550,000	3,550,000	0	0.0%
5310018 - Phys-Inpat&Outpat-Non-Con	55,390	33,947	33,382	0	0	0	0	-
5310021 - Lab&Radiology Fee-Non-Con	145,187	179,132	307,241	189,300	166,680	166,680	0	0.0%
5310023 - Transportation-Non-Contra	22,300	26,480	27,485	140,000	140,000	140,000	0	0.0%
5310024 - Specialist-Non-Contract	1,885,428	1,994,131	2,236,652	2,312,410	2,312,410	2,312,410	0	0.0%
5310026 - Health Services Exp	915,302	814,976	748,408	842,890	798,620	798,620	0	0.0%
5310033 - General Consulting	307,723	259,399	241,965	200,000	161,700	212,070	50,370	31.2%
5311031 - Legal (Other Than Court)	68,978	352,139	556,665	554,000	879,000	654,000	(225,000)	-25.6%
5320001 - Accounting & Auditing	148,135	250,453	141,894	192,400	192,400	200,000	7,600	4.0%
5340001 - Other Contractual Svcs	21,238,922	22,397,381	22,564,363	21,859,310	74,172,183	23,009,150	(51,163,033)	-69.0%
5340003 - Contract Svcs-Janitorial	31,176	0	0	0	0	0	0	-
5340100 - Contract Services PW	0	0	89,886	0	7,650	0	(7,650)	-100.0%
5349000 - Contract Services-Other	1,410,024	1,273,194	1,494,806	2,357,050	2,632,830	3,277,250	644,420	24.5%
5399989 - Op Exp-Contra-Proj-Burdng	(619,385)	(638,972)	(685,539)	(619,440)	(658,620)	(744,400)	(85,780)	13.0%
5400001 - Travel and Per Diem	372,131	360,736	420,380	732,750	710,990	619,600	(91,390)	-12.9%
5410001 - Communication Services	1,039,733	971,385	955,913	1,113,910	1,018,390	1,011,830	(6,560)	-0.6%
5410006 - Comm Svcs-Repair & Maint	429,198	430,717	606,318	661,130	665,721	319,120	(346,601)	-52.1%
5420001 - Freight	20,666	19,458	15,558	14,310	14,450	14,200	(250)	-1.7%
5420002 - Postage	156,517	147,435	154,503	153,060	154,400	159,610	5,210	3.4%

General Fund Expenditures

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
5420003 - Freight & Postage Services	272,780	293,651	249,119	307,100	305,350	306,800	1,450	0.5%
5430001 - Utility Service	11,343,900	12,806,581	12,503,752	13,389,600	12,835,720	12,942,920	107,200	0.8%
5431100 - Util Svc-Elec-Generl-Power	359,441	406,163	386,744	458,890	404,280	421,090	16,810	4.2%
5432000 - Util Svc-Municipal Wtr&Swr	465,946	463,518	488,471	508,080	494,940	524,260	29,320	5.9%
5433000 - Util Svc-County Water&Swr	461,509	519,282	582,818	554,620	533,850	576,520	42,670	8.0%
5433010 - Util Svc - Surface Water	692	211	220	400	550	550	0	0.0%
5439000 - Utility Svc-Miscellaneous	453,108	467,354	446,720	473,280	468,240	486,550	18,310	3.9%
5440001 - Rentals and Leases	5,341,909	4,935,758	5,021,821	6,223,530	5,679,709	8,789,410	3,109,701	54.8%
5440100 - Lease Expense Reclassification	0	(1,934,247)	(2,001,049)	0	0	0	0	-
5440200 - GASB 96 SBITA Expense Reclassification	0	(46,427)	(70,259)	0	0	0	0	-
5442000 - Rental&Leases-Buildings	107,475	187	0	0	0	0	0	-
5444000 - Rental&Leases-Equipment	735	0	0	9,100	9,100	9,460	360	4.0%
5448010 - Rentals and Leases - Intangible - Clover	988	57	0	0	0	0	0	-
5448020 - Rentals&Leases-Intangible-Vantiv	165	180	15	0	0	0	0	-
5460001 - Repair&Maintenance Svcs	4,516,718	3,524,833	4,223,900	5,432,520	5,255,300	7,058,360	1,803,060	34.3%
5460099 - Enterprise Computer Replacement Program	4,162	0	0	0	0	0	0	-
5462000 - Repair&Maint-Buildings	4,093	1	6,731	3,400	3,400	3,400	0	0.0%
5463000 - Repair&Maint-Wtr/Swr Line	5,260	0	0	0	0	0	0	-
5464000 - Repair&Maint-Equipment	461,215	459,822	334,867	415,890	388,304	668,830	280,526	72.2%
5470001 - Printing and Binding Exp	127,154	134,672	134,780	156,500	157,120	172,620	15,500	9.9%
5480001 - Promotional Activities Exp	262,095	229,654	236,524	231,490	236,080	269,380	33,300	14.1%
5490001 - Othr Current Chgs&Obligat	619,789	510,364	547,990	519,220	516,360	574,140	57,780	11.2%
5490002 - Notaries	0	113	113	0	560	2,000	1,440	257.1%
5490020 - Otr Chgs- Legal Advertising	254	63	315	250	250	260	10	4.0%
5490060 - Incentives & Awards	121,672	156,368	493,935	794,800	975,100	520,550	(454,550)	-46.6%
5490070 - Employee Celebrations & Recognition	1,534	8,233	20,061	28,840	27,920	28,310	390	1.4%
5496102 - Intgv Sv-Tt-Highway	104,931	44,240	49,913	67,600	75,000	75,000	0	0.0%
5496501 - Intgv Sv-Info Technology	32,717,560	34,132,810	32,767,180	35,517,150	35,517,150	37,361,330	1,844,180	5.2%
5496521 - Intgv Sv-Fleet-Op & Maint	2,614,705	2,968,936	3,208,042	3,447,640	3,433,610	3,610,420	176,810	5.1%
5496522 - Intgv Sv-Fit-Veh Rplcmnt	1,870,160	1,856,510	2,196,538	2,963,130	2,948,390	3,102,920	154,530	5.2%
5496551 - Intgv Sv-Risk Financing	4,786,630	6,122,710	4,618,470	5,332,230	5,332,310	5,599,020	266,710	5.0%
5496902 - Intgv Sv-Comm Dev-Admin	114,209	6,384	0	0	0	0	0	-
5499900 - Refunds-Prior Yr Revenue	0	259,959	13,128	0	0	0	0	-
5510001 - Office Supplies Exp	236,949	225,511	224,004	292,580	278,870	242,190	(36,680)	-13.2%
5510040 - Equipment Under \$1000.00	50,943	712	653	0	0	0	0	-
5520001 - Operating Supplies Exp	3,632,138	4,244,363	4,233,290	5,069,820	5,062,650	4,665,490	(397,160)	-7.8%
5520002 - Oper. Supplies-Fuel&Lub	19,222	11,877	18,336	25,110	25,110	25,110	0	0.0%

General Fund Expenditures

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
5520003 - Oper. Supplies-Chemicals	1,195,568	1,499,998	1,307,478	1,561,960	1,553,960	1,552,490	(1,470)	-0.1%
5520004 - Oper. Supplies-Lab	84,923	29,316	7,146	164,670	0	0	0	-
5520005 - Small Tools,Supp&Allow.	29,801	23,765	23,025	27,720	27,880	29,700	1,820	6.5%
5520006 - Oper. Supplies-Clothing	84,943	90,983	82,838	106,470	117,390	125,910	8,520	7.3%
5520007 - Oper. Supplies-Medical	240,722	231,045	210,428	225,000	185,000	174,850	(10,150)	-5.5%
5520008 - Oper. Supplies-Food	15,084	27,041	31,595	17,000	23,000	25,000	2,000	8.7%
5520009 - Oper. Supplies-Computer	82,608	61,635	85,768	57,410	241,620	53,140	(188,480)	-78.0%
5520091 - Equipment purchases under \$5,000	80,778	80,215	26,221	80,050	7,000	14,250	7,250	103.6%
5520098 - PC Purchases under \$5,000	676,463	968,084	989,227	766,680	779,990	786,990	7,000	0.9%
5520115 - Inventory Purchases PW	0	0	119,928	0	65,230	0	(65,230)	-100.0%
5529000 - Oper. Supplies-Misc	350,409	309,445	214,694	308,650	316,710	308,070	(8,640)	-2.7%
5530001 - Road Materials & Supplies	78,267	120,825	1,261	74,000	74,000	72,000	(2,000)	-2.7%
5530300 - Road Materials-Sod & Seed	5,762	4,177	2	9,020	8,120	8,000	(120)	-1.5%
5540001 - Bks, Pub, Subscrp & Membrshps	679,234	1,303,469	705,619	862,310	958,390	867,090	(91,300)	-9.5%
5550001 - Training & Education Costs	346,416	354,300	309,180	438,840	405,610	414,060	8,450	2.1%
5600001 - Budget-Capital Outlay	0	0	0	589,000	0	589,000	589,000	-
5620001 - Buildings	151,347	106,225	454,370	185,450	270,450	85,000	(185,450)	-68.6%
5620200 - Building-Architect & Eng	0	0	14,920	0	345,000	0	(345,000)	-100.0%
5629000 - Building-Other	0	0	350	15,000	5,000	10,000	5,000	100.0%
5630001 - Improvmnts Othr Than Bldg	15,445	875	121,421	209,750	209,750	0	(209,750)	-100.0%
5630030 - Otr Impr-Contractor Pmts	0	0	3,486	0	0	0	0	-
5640001 - Machinery And Equipment	470,537	986,583	5,236,500	870,410	2,215,080	543,650	(1,671,430)	-75.5%
5640091 - Equipment purchases over \$5,000	0	0	0	39,000	31,200	10,250	(20,950)	-67.1%
5640300 - Equip-Vehicle & Heavy Equip	220,193	0	68,000	0	0	0	0	-
5640400 - Equip-Field & Lab	39,636	127,515	198,069	113,330	128,930	197,660	68,730	53.3%
5660001 - Books, Pub, & Library Matrls	137,401	147,848	148,904	153,870	153,550	153,490	(60)	0.0%
5680100 - Software-Purchased	0	0	0	46,070	21,120	1,170	(19,950)	-94.5%
5699981 - Personal Svs-Proj-Burdng	831	2,218	2,137	0	0	0	0	-
5699983 - Op Exp-Proj-Burdening	172	399	597	0	0	0	0	-
5699991 - Reg Salaries & Wages-Projects	4,754	6,605	18,875	0	0	0	0	-
5699992 - Benefits-Projects	1,751	2,446	6,650	0	0	0	0	-
5710500 - Principal-Lease-GASB87	0	1,640,646	1,660,697	0	0	0	0	-
5720500 - Interest-Lease-GASB 87	0	341,207	410,315	0	0	0	0	-
5810001 - Aids To Govt Agencies	26,125,477	24,907,098	29,584,636	35,472,190	35,277,040	34,589,380	(687,660)	-1.9%
5820001 - Aid To Private Organizatn	3,284,025	3,032,166	4,338,042	5,664,260	5,531,190	5,536,190	5,000	0.1%
5829000 - Aid To Pvt Org-Other	1,604,093	1,641,756	1,726,839	158,550	158,550	158,550	0	0.0%

General Fund Expenditures

Account	FY22Actual	FY23Actual	FY24Actual	FY25Budget	FY25Estimate	FY26Request	Estimate to Budget Change	Estimate to Budget % Change
5830001 - Other Grants And Aids	909,957	718,926	616,274	1,271,900	1,271,900	1,283,900	12,000	0.9%
5832010 - COVID-19 CARES Act	29,337,486	(73,114)	0	3,758,910	2,312,815	15,000	(2,297,815)	-99.4%
5833010 - Casa-Victim Advocate Svcs	145,950	153,248	152,574	0	0	0	0	-
5833050 - Rents	196,289	689,040	706,180	0	0	0	0	-
5833080 - Emergency Assistance	976,004	841,754	1,197,884	1,000,000	1,000,000	1,000,000	0	0.0%
5833090 - Utilities	21,345	37,074	35,787	0	0	0	0	-
5833100 - Grocery Orders	1,299	3,819	1,440	0	0	0	0	-
5833130 - Burials	448,992	423,864	462,696	0	0	0	0	-
5833150 - Human Svcs - Alt Benefits	886	276	602	0	0	0	0	-
5833160 - Human Svcs-Transportation	0	0	7,500	0	0	0	0	-
5911001 - Trans To Co Transp Trust	16,550,000	31,643,040	56,221,180	42,219,500	42,219,500	43,768,360	1,548,860	3.7%
5911017 - Trans to Intergovernmental Radio Communication Fund	332,000	402,000	354,000	171,500	171,500	729,020	557,520	325.1%
5911018 - Trans to STAR Center Fund	0	400,000	0	0	0	0	0	-
5911025 - Trans To Emerg Phone Svc & Equip	2,887,740	5,261,280	4,061,920	4,809,940	4,809,940	13,500,000	8,690,060	180.7%
5911087 - Trans To Lealman CRA	0	70,000	70,000	70,000	70,000	0	(70,000)	-100.0%
5911094 - Trans to SWU Fund	0	0	2,750,000	1,350,000	1,350,000	0	(1,350,000)	-100.0%
5913001 - Trans To Capital Project	63,769,790	1,600,000	75,255,460	4,884,260	4,884,260	650,000	(4,234,260)	-86.7%
5919951 - Trans To Clk Bd-Personal Services	12,332,190	15,822,530	15,887,990	16,709,440	16,709,440	16,590,090	(119,350)	-0.7%
5919953 - Trans To Clk Bd-Operating	2,833,160	2,192,240	1,722,700	1,859,710	1,859,710	2,498,050	638,340	34.3%
5919956 - Trans To Clk Bd-Capital	84,680	70,140	51,820	51,820	51,820	54,530	2,710	5.2%
5919960 - Trans To Prop Appraiser	11,391,451	12,087,716	12,519,081	13,408,310	13,854,340	13,685,720	(168,620)	-1.2%
5919962 - Trans To Prop Appr.-Mstu	336,512	349,378	372,449	401,200	401,200	417,070	15,870	4.0%
5919971 - Trans To Soe-Personal Services	5,113,650	5,570,050	6,145,790	6,307,970	6,317,210	6,765,110	447,900	7.1%
5919973 - Trans To Soe-Operating	4,998,440	4,463,070	5,851,010	4,814,700	4,849,580	5,662,830	813,250	16.8%
5919976 - Trans To Soe-Capital	327,380	1,118,740	3,157,060	1,806,000	1,806,000	37,090	(1,768,910)	-97.9%
5919980 - Trans To Tax Collector	22,679,837	24,544,837	27,393,585	30,202,540	30,202,540	30,566,910	364,370	1.2%
5919982 - Trans To Tax Coll-Mstu	908,222	1,006,814	1,112,784	1,236,970	1,236,970	1,341,690	104,720	8.5%
5919991 - Trans To Shf-Personal Services	283,702,828	308,695,518	338,574,190	363,086,350	367,141,521	399,647,470	32,505,949	8.9%
5919993 - Trans To Shf-Operating	42,965,465	43,867,705	52,761,185	61,755,420	62,009,099	64,375,400	2,366,301	3.8%
5919996 - Trans To Shf-Capital	22,389,860	18,626,328	27,578,010	33,574,420	33,857,670	16,430,810	(17,426,860)	-51.5%
5919997 - Trans To Shf-Debt Service	5,881,800	4,311,900	2,124,850	0	0	0	0	-
Expenditures Total	792,016,506	753,959,489	925,456,955	908,980,710	975,844,422	944,978,990	(30,865,432)	-3.4%
5995010 - Rsv-Contingencies-Ctywide	0	0	0	107,065,350	0	109,848,280	2,782,930	-
5996010 - Reserve Fund Bal-Ctywide	0	0	0	75,290,600	0	64,923,840	(10,366,760)	-
5997000 - Reserve-Future Years	0	0	0	1,258,000	0	1,160,000	(98,000)	-
	0	0	0	183,613,950	0	175,932,120	(7,681,830)	