

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 provide 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 by Major Category

General Fund

Resources	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Estimate	FY27 Request	Budget to Budget Change
Fund Balance	241,025,446	294,764,025	252,651,381	172,451,200	200,497,503	178,453,110	3.5%
Revenue							
Taxes	565,088,121	628,667,418	665,422,357	685,628,500	690,831,756	710,974,560	3.7%
Licenses and Permits	1,479,098	1,544,253	1,372,386	1,537,820	1,372,628	1,390,940	-9.6%
Intergovernmental Revenue	109,408,013	99,271,500	124,449,532	114,098,510	110,866,219	96,780,530	-15.2%
Charges for Services	57,898,817	59,192,638	62,088,698	73,731,140	64,567,836	72,266,050	-2.0%
Excess Fees - Constitutional Officers	19,084,916	24,218,159	25,788,623	8,471,050	10,863,583	10,242,870	20.9%
Fines and Forfeitures	1,964,643	2,189,777	1,467,189	1,153,560	901,687	1,176,580	2.0%
Interest Earnings	20,340,493	28,959,134	17,412,435	16,625,000	16,625,000	16,625,000	0.0%
Rents, Surplus and Refunds	3,274,549	4,660,296	3,232,076	3,525,800	3,757,575	3,489,440	-1.0%
Other Miscellaneous Revenues	28,336,198	26,285,610	31,067,718	28,167,940	28,871,399	28,631,870	1.6%
Transfers From Other Funds	900,000	0	1,536,376	6,461,460	6,461,460	1,700,000	-73.7%
Non-Operating Revenue Sources	0	(3,445)	0	0	0	0	-
Total Revenue	807,774,849	874,985,340	933,837,390	939,400,780	935,119,143	943,277,840	0.4%
Total Resources	1,048,800,295	1,169,749,365	1,186,488,771	1,111,851,980	1,135,616,646	1,121,730,950	0.9%

Revenues

- Taxes include Countywide Ad Valorem revenues (\$630.833M), MSTU Ad Valorem revenues (\$63.940M), Delinquent and Redemptions Tax Collections (\$9.472M), and the Communications Services Tax (\$6.729M).
- 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. Revenue from the Local ½ Cent Sales Tax decreases \$6.619M (12.1%) in FY27 dues to a state law that eliminated sales tax on leased properties. The impact of this legislation began in FY26, with revenue \$4.633M (8.4%) below budget.
- 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 (\$54.171M), 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 Expenditures by Group – FY20 – FY27

<u>General Fund by Group</u>								
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
BCC	\$ 2,210,570	\$ 2,256,720	\$ 2,236,770	\$ 2,366,220	\$ 2,500,800	\$ 2,841,380	\$ 2,812,450	\$ 2,617,970
County Attorney	\$ 5,330,330	\$ 5,557,240	\$ 5,464,610	\$ 6,087,970	\$ 6,241,500	\$ 5,826,780	\$ 5,937,330	\$ 5,866,290
	\$ 7,540,900	\$ 7,813,960	\$ 7,701,380	\$ 8,454,190	\$ 8,742,300	\$ 8,668,160	\$ 8,749,780	\$ 8,484,260
Change	\$ 159,020	\$ 273,060	\$ (112,580)	\$ 752,810	\$ 288,110	\$ (74,140)	\$ 81,620	\$ (265,520)
% Change	2.2%	3.6%	-1.4%	9.8%	3.4%	-0.8%	0.9%	-3.0%
County Admin Depts	\$ 184,006,220	\$ 187,052,900	\$ 191,907,120	\$ 198,946,840	\$ 205,741,790	\$ 207,779,590	\$ 203,132,180	\$ 196,604,340
Change	\$ 6,149,910	\$ 3,046,680	\$ 4,854,220	\$ 7,039,720	\$ 6,794,950	\$ 2,037,800	\$ (4,647,410)	\$ (6,527,840)
% Change	3.5%	1.7%	2.6%	3.7%	3.4%	1.0%	-2.2%	-3.2%
Sheriff (Baseline Budget)	\$ 317,708,040	\$ 330,092,130	\$ 350,618,710	\$ 364,887,080	\$ 404,752,220	\$ 441,594,300	\$ 468,885,690	\$ 501,455,530
Clerk	\$ 13,151,160	\$ 14,190,210	\$ 13,895,420	\$ 17,259,910	\$ 17,212,510	\$ 18,620,970	\$ 19,532,980	\$ 19,802,130
SOE	\$ 9,035,390	\$ 9,776,040	\$ 10,439,470	\$ 10,187,860	\$ 12,501,830	\$ 12,928,670	\$ 12,801,290	\$ 11,786,880
Tax Collector	\$ 21,938,910	\$ 23,220,630	\$ 24,428,410	\$ 28,461,290	\$ 29,118,330	\$ 31,439,510	\$ 32,443,530	\$ 30,228,430
Property Appraiser	\$ 11,673,050	\$ 12,081,900	\$ 11,843,180	\$ 12,543,300	\$ 12,690,200	\$ 13,809,510	\$ 14,102,830	\$ 14,260,930
	\$ 373,506,550	\$ 389,360,910	\$ 411,225,190	\$ 442,539,440	\$ 485,775,090	\$ 535,214,850	\$ 547,766,320	\$ 577,533,900
Change	\$ 19,089,430	\$ 15,854,360	\$ 21,864,280	\$ 31,314,250	\$ 43,235,650	\$ 49,439,760	\$ 12,551,470	\$ 29,767,580
% Change	5.4%	4.2%	5.6%	7.6%	9.8%	10.2%	2.3%	5.4%
Medical Examiner	\$ 6,771,730	\$ 7,024,130	\$ 7,460,710	\$ 7,868,370	\$ 8,263,850	\$ 9,016,020	\$ 9,495,090	\$ 9,805,920
Court Support	\$ 11,300,110	\$ 12,196,070	\$ 13,589,980	\$ 14,856,090	\$ 11,321,910	\$ 12,493,780	\$ 13,570,250	\$ 13,366,780
Human Resources	\$ 4,440,410	\$ 4,417,960	\$ 4,378,420	\$ 4,669,540	\$ 4,802,330	\$ 5,079,240	\$ 5,117,490	\$ 5,146,070
OHR	\$ 1,237,420	\$ 1,283,830	\$ 1,273,580	\$ 1,321,490	\$ 1,412,660	\$ 1,447,250	\$ 1,500,710	\$ 1,436,920
General Govt	\$ 43,639,638	\$ 54,671,580	\$ 53,583,780	\$ 58,952,860	\$ 66,217,870	\$ 75,776,620	\$ 72,563,940	\$ 79,263,070
	\$ 67,389,308	\$ 79,593,570	\$ 80,286,470	\$ 87,668,350	\$ 92,018,620	\$ 103,812,910	\$ 102,247,480	\$ 109,018,760
Change	\$ (9,882,692)	\$ 12,204,262	\$ 692,900	\$ 7,381,880	\$ 4,350,270	\$ 11,794,290	\$ (1,565,430)	\$ 6,771,280
% Change	-12.8%	18.1%	0.9%	9.2%	5.0%	12.8%	-1.5%	6.6%
CARES Act Exp	\$ 12,019,492	\$ 126,349,460	\$ 32,390,810	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff - One-time Carryforward	\$ -	\$ -	\$ -	\$ 9,200,000	\$ 9,500,000	\$ 16,821,890	\$ -	\$ -
Sheriff- One-time Costs							\$ 9,861,710	\$ 3,500,000
Storm-related expenditures							\$ 11,000,000	\$ 935,000
Total Operating Budget (ex Reserves, Transfers, and CARES Act)	\$ 632,442,978	\$ 663,821,340	\$ 691,120,160	\$ 737,608,820	\$ 792,277,800	\$ 855,475,510	\$ 882,757,470	\$ 896,076,260
Change	\$ 15,515,668	\$ 31,378,362	\$ 27,298,820	\$ 46,488,660	\$ 54,668,980	\$ 63,197,710	\$ 27,281,960	\$ 13,318,790
% Change	2.5%	5.0%	4.1%	6.7%	7.4%	8.0%	3.2%	1.5%
Reserves	\$ 105,852,220	\$ 165,667,020	\$ 159,262,710	\$ 156,247,740	\$ 177,682,600	\$ 183,613,950	\$ 164,979,860	\$ 159,973,500
Transfers	\$ 9,779,800	\$ 6,917,940	\$ 23,362,430	\$ 38,906,320	\$ 102,569,560	\$ 53,505,200	\$ 64,114,650	\$ 65,681,190
South County Tax Coll. Building			\$ 10,177,100					
Future County Campus			\$ 50,000,000					
Total General Fund	\$ 760,094,490	\$ 962,755,760	\$ 966,313,210	\$ 932,762,880	\$ 1,072,529,960	\$ 1,092,594,660	\$ 1,111,851,980	\$ 1,121,730,950
Change	\$ 36,559,850	\$ 202,661,270	\$ 3,557,450	\$ (33,550,330)	\$ 139,767,080	\$ 20,064,700	\$ 19,257,320	\$ 9,878,970
% Change	5.1%	26.7%	0.4%	-3.5%	15.0%	1.9%	1.8%	0.9%
Sheriff % of Operating	50.2%	49.7%	50.7%	50.7%	52.3%	53.6%	54.2%	56.4%
Constitutionals % of Operating	59.1%	58.7%	59.5%	60.0%	61.3%	62.6%	62.1%	64.5%
County Admin % of Operating	29.1%	28.2%	27.8%	27.0%	26.0%	24.3%	23.0%	21.9%
Dedicated Millage (included in Transfers above)								
0.1279			\$ 11,550,000	\$ 13,343,040	\$ 15,046,140	\$ 16,620,110	\$ 17,278,770	\$ 17,949,690
0.1752				\$ 18,300,000	\$ 20,610,500	\$ 22,766,560	\$ 23,668,780	\$ 24,587,850
0.0281					\$ 2,564,540	\$ 2,832,830	\$ 2,945,080	\$ 3,059,440
ATMS					\$ 18,000,000			
Sidewalk Backlog			\$ 5,000,000					
			\$ 16,550,000	\$ 31,643,040	\$ 56,221,180	\$ 42,219,500	\$ 43,892,630	\$ 45,596,980

General Fund

Budget Drivers

General Fund

- Revenues increase \$3.877M (0.4%) to \$943.278M in FY27.
 - Countywide Ad valorem revenue increases \$23.580M (3.9%) to \$630.833M.
 - Ad valorem revenue from the unincorporated areas of the county (MSTU) increase \$1.766M (2.8%) to \$63.940M.
 - State Revenue Trust revenue increases \$174,000 (0.6%) to \$27.693M.
 - Local ½ Cent Sales Tax revenue decreases \$6.619M (12.1%) to \$48.229M.
 - Sheriff-generated revenues increase \$139,000 (0.3%) to \$54.640M due to increased rates with municipalities for contracted services.
 - Interest revenue remains flat at \$16.625M.
 - Intergovernmental Revenue decreases \$17.318M (15.2%). The decrease is mainly a reduction of \$11.030M (48.4%) in FEMA reimbursements.
- Beginning Fund Balance (BFB) increases \$6.002M (3.5%) to \$178.453M.
- Excluding Reserves, expenditures increase \$14.885M (1.6%) compared to FY26 to \$961.757M.
 - Personnel Services decrease \$2.570M (2.4%) to \$104.455M.
 - Does not include a general increase and includes FRS rates increase based on normal actuarial rate increases for most membership.
 - Operating Expenses decrease \$9.550M (5.5%) to \$163.461M.
 - Transfers to Constitutional Officers increase \$23.406MM (4.2%) to \$581.034M.
 - This does not include additional needs in the Sheriff's Office related to State-mandated enhanced retirement benefits of \$4.6M for Deputies and other 'Special Risk Class' retirees.
 - FY27 Reserves decrease \$5.006M (3.0%) to \$159.974M, 17.0% of FY27 revenue, which is below the General Fund Reserve Policy (Res. 23-69).
 - 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.
- Not included in the FY27 General Fund budget request:
 - Annual pay increases for employees;
 - Additional FRS needs for state-mandated enhanced benefits for the Sheriff's Office;
 - Decision Packages;
 - Potential changes to utility charges paid by the County;
 - Increased budgetary needs for Countywide janitorial contract.

Attachments:

1. Budget Report – General Fund Revenues (pgs. 4 – 7)
2. Budget Report – General Fund Expenditures (pgs. 8 – 11)

General Fund Revenues

Account	FY23Actual	FY24Actual	FY25Actual	FY26Budget	FY26Estimate	FY27Request	Budget to Budget Change	Budget to Budget Change
2710201 - FB-Unsrv-Cntywide-Beg	241,025,446	294,764,025	252,651,331	172,451,200	200,497,503	178,453,110	6,001,910	3.5%
3111100 - Ad Val Tax	497,283,532	553,858,864	584,112,819	607,253,840	611,676,614	630,833,470	23,579,630	3.9%
3111200 - Ad Val Tax-MSTU	49,060,408	54,104,761	58,594,391	62,174,010	62,683,642	63,940,440	1,766,430	2.8%
3112100 - Ad Val Tax-Delinquent	613,086	671,041	400,633	665,000	665,000	665,000	0	0.0%
3112200 - Ad Val Tax-MSTU-Delinquent	34,043	55,938	96,038	66,500	66,500	66,500	0	0.0%
3112300 - Ad Val Tax-Redemptions	8,998,612	11,258,361	13,193,929	8,075,000	8,075,000	8,075,000	0	0.0%
3112400 - Ad Val Tax-MSTU-Redemptns	839,913	1,072,252	1,217,700	665,000	665,000	665,000	0	0.0%
3152001 - Communications Svcs Tax - Local	8,258,527	7,646,201	7,806,847	6,729,150	7,000,000	6,729,150	0	0.0%
3290001 - Tree Removal Permits-MSTU	350,162	409,390	405,399	546,770	239,000	193,620	(353,150)	-64.6%
3290002 - Water&Navigation Permits	687,935	711,565	539,180	396,050	711,565	608,720	212,670	53.7%
3290005 - Pro Mangrove Trim Reg Fee	725	1,850	1,625	1,000	1,850	1,000	0	0.0%
3290009 - Pain Management Permitting	33,250	30,575	29,760	30,930	31,640	23,730	(7,200)	-23.3%
3290010 - Foreclosed Property Registration Fee	40,600	28,100	32,200	28,500	30,000	28,500	0	0.0%
3295004 - County Retained State Vcs	321,926	317,584	319,592	504,830	317,583	504,830	0	0.0%
3312001 - Fed Grant-Public Safety	3,044,917	2,580,070	2,092,101	3,399,840	1,748,550	3,253,750	(146,090)	-4.3%
3313901 - Fed Grant-Other Physical Environment	761,559	541,129	889,803	1,021,000	1,021,000	973,500	(47,500)	-4.7%
3315001 - Fed Grant-Economic Environment	250,469	240,977	240,977	240,980	240,980	240,980	0	0.0%
3315002 - Fed Grant-Economic Environment-FEMA	6,764,576	2,339,249	24,352,239	0	0	0	0	-
3315101 - Fed Grant - ARPA Funds	22,347	54,753	9,992	0	0	0	0	-
3315102 - Fed Grant - ERA Funds	(35,825)	8,909	3,554,739	0	0	0	0	-
3316201 - Fed Grant-HS-Public Assistance	2,677,216	2,373,918	2,047,166	22,805,970	22,656,970	11,775,980	(11,029,990)	-48.4%
3316901 - Fed Grant-HS-Other	1,507,273	1,381,796	660,470	150,000	150,000	187,000	37,000	24.7%
3317001 - Fed Grant-Culture/Rec	2,700	0	0	0	0	0	0	-
3322010 - Other Financial Assistance-Fed-CARES	0	(3,445)	(30,450)	0	0	0	0	-
3342001 - State Grant-Public Safety	737,954	1,015,093	1,098,340	1,243,970	1,220,479	1,226,920	(17,050)	-1.4%
3343901 - State Grant-Other Physical Environmnt	30,104	23,893	11,674	1,576,200	1,976,220	695,780	(880,420)	-55.9%
3347001 - State Grant-Culture/Recreation	61,954	0	88,221	40,000	40,000	40,000	0	0.0%
3351210 - Revenue Sharing Trust	28,326,786	26,821,853	26,932,083	27,518,260	29,150,000	27,692,500	174,240	0.6%
3351301 - Insurance Agents-Licenses	330,452	354,732	359,013	25,700	300,000	332,500	306,800	1193.8%
3351401 - Mobile Home Licenses	85,225	83,281	77,921	6,860	75,000	71,250	64,390	938.6%
3351501 - Alcoholic Beverage License	538,776	525,167	538,586	42,840	525,000	498,750	455,910	1064.2%
3351601 - Racing Tax	378,361	391,514	412,429	40,690	373,250	380,000	339,310	833.9%
3351801 - Loc 1/2ct Sales Tx-Ctywde	56,054,837	54,572,908	53,875,258	49,362,860	45,193,500	43,406,100	(5,956,760)	-12.1%
3351802 - Loc 1/2ct Sales Tx-Mstu	6,228,315	4,424,830	5,524,144	5,484,760	5,021,500	4,822,900	(661,860)	-12.1%
3373001 - Local Govt Unit Grant-PE	168,001	182,628	185,276	204,650	204,650	213,500	8,850	4.3%
3376001 - Local Govt Unit Grant-HS	698,983	597,078	777,027	878,240	969,120	969,120	90,880	10.3%
3389100 - Cnty Opt Vessel Reg Fee-Patrol	773,031	757,722	752,521	55,690	0	0	(55,690)	-100.0%
3411601 - Rec Leg Doc-Ct RI Tch-BCC	1,487,716	1,421,317	1,554,980	1,253,050	1,488,149	1,326,200	(73,150)	5.8%
3415101 - Cnty Off Fees-Tax Coll	9,653,702	10,282,133	10,435,336	8,202,040	10,528,782	9,922,070	1,720,030	21.0%
3415102 - Cnty Off Fees-TC-MSTU	296,387	320,717	339,302	269,010	334,801	320,800	51,790	19.3%
3415201 - Cnty Off Fees-Sheriff	6,269,693	13,221,472	12,390,472	0	0	0	0	-
3415301 - Cnty Off Fees-Clerk	1,826,878	214,361	1,787,419	0	0	0	0	-
3415501 - Cnty Off Fees-SE	247,022	103,278	107,200	0	0	0	0	-
3415601 - Cnty Off Fees-PA	744,992	63,674	702,475	0	0	0	0	-
3415602 - Cnty Off Fees-PA-MSTU	22,143	1,920	21,019	0	0	0	0	-
3418301 - Cnty Off Fees- Lic&Prm	24,100	10,605	5,400	0	0	0	0	-
3419003 - Zoning Fees-MSTU	1,013,391	1,078,170	1,056,494	953,460	1,408,450	1,301,930	348,470	36.5%
3419005 - Chg For Svcs-Comm	7,953	6,715	5,660	7,840	7,600	7,060	(780)	-9.9%
3419021 - Vacate-Right Of Way	8,200	7,200	0	7,790	0	0	(7,790)	-100.0%
3419026 - Election Qualifying Fees	0	400	0	0	0	0	0	-
3419991 - Otr-Charges For Svcs-GG	19,029	36,188	16,662	1,700	5,000	4,990	3,290	193.5%
3421001 - Sheriff-Civil Income	323,063	311,400	304,259	0	150,000	0	0	-
3421002 - Sheriff-Civil Income-MSTU	57,011	54,953	53,693	0	25,000	0	0	-
3421004 - Shrf Svc-Largo	32,939	30,365	11,901	109,000	109,000	115,540	6,540	6.0%
3421005 - Shrf Svc-Housing Auth	175,704	189,312	201,984	218,150	218,150	231,240	13,090	6.0%
3421006 - Shrf Svc-Pinellas Prk	179,108	149,828	691,257	817,170	817,170	866,200	49,030	6.0%
3421007 - Shrf Svc-Dunedin	4,838,532	5,150,736	5,521,788	6,111,800	6,111,800	6,478,510	366,710	6.0%
3421008 - Shrf Svc-Clearwater	446,987	430,318	419,298	756,310	756,310	801,690	45,380	6.0%
3421009 - Shrf Svc-So Pasadena	927,258	1,001,607	1,075,367	1,152,920	1,152,920	1,222,100	69,180	6.0%
3421010 - Shrf Svc-US Marshalls	12,843,629	13,315,115	14,957,292	18,970,000	12,500,000	16,863,000	(2,107,000)	-11.1%
3421011 - Shrf Svc-Belleair Blfs	611,098	658,673	704,843	727,120	727,120	770,750	43,630	6.0%
3421012 - Shrf Svc-Madeira Bch	1,459,896	1,575,420	1,687,968	1,823,010	1,823,010	1,932,390	109,380	6.0%
3421013 - Shrf Svc-Airport	1,459,512	1,622,688	2,392,400	2,107,650	2,107,650	2,234,110	126,460	6.0%
3421014 - Shrf Svc-Redington Bch	321,362	346,171	336,036	362,920	362,920	384,700	21,780	6.0%
3421015 - Shrf Svc-N Redngtn Bch	305,428	330,022	352,107	362,880	362,880	384,650	21,770	6.0%
3421016 - Shrf Svc-Belleair Shrs	34,402	41,496	46,300	68,460	68,460	72,570	4,110	6.0%
3421017 - Shrf Svc-Gulfport	134,992	136,881	153,164	181,180	181,180	192,050	10,870	6.0%
3421018 - Shrf Svc-Ind Rcks Bch	1,181,532	1,275,732	1,367,820	1,477,250	1,477,250	1,565,890	88,640	6.0%
3421019 - Shrf Svc-Kenneth City	38,844	37,036	39,231	50,370	50,370	53,390	3,020	6.0%
3421020 - Shrf Svc-St Pete Bch	2,821,428	3,036,380	3,245,688	3,784,960	3,784,960	4,012,060	227,100	6.0%
3421021 - Shrf Svc-Belleair Bch	586,261	578,116	644,192	657,240	657,240	696,670	39,430	6.0%
3421022 - Shrf Svc-Twn Belleair	18,521	21,677	22,371	36,080	36,080	38,240	2,160	6.0%
3421023 - Shrf Svc-Oldsmar	1,972,908	2,107,476	2,258,052	2,438,690	2,438,690	2,585,010	146,320	6.0%

General Fund Revenues

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3421024 - Shrf Svc-Ind Shrs-CAD	27,738	30,864	32,370	41,440	41,440	43,930	2,490	6.0%
3421025 - Shrf Svc-Sfty Harbor	1,540,608	1,663,404	1,777,500	1,993,830	1,993,830	2,113,460	119,630	6.0%
3421026 - Shrf Svc-Seminole	1,986,504	2,144,232	2,313,012	2,498,050	2,498,050	2,647,930	149,880	6.0%
3421027 - Shrf Svc-Pnls Jv Asmt	104,160	97,608	92,988	0	35,000	0	0	-
3421028 - Shrf Svc-Intoxilyzer	3,537	3,537	4,192	0	1,000	0	0	-
3421029 - Shrf Svc-Substnce Fee	339,861	328,684	321,386	334,300	334,300	344,290	9,990	3.0%
3421032 - Shrf Svc-School Board	1,531,945	1,574,262	1,589,520	1,737,140	1,737,140	1,737,140	0	0.0%
3421034 - Shrf Svc-Brooker Creek Pr	81,558	90,999	89,063	418,210	418,210	443,300	25,090	6.0%
3421035 - Shrf Svc-St Petersburg	0	0	10,000	0	0	0	0	-
3421037 - Title IV-D Child Support - Service of process and writs	42,616	34,729	35,924	38,700	38,700	42,700	4,000	10.3%
3421041 - Shrf Svc-Misdemeanor Probation Unit	1,491,904	1,434,103	1,391,122	1,389,850	1,389,850	1,490,360	100,510	7.2%
3421042 - Shrf Svc-Treasure Island	65,922	70,390	77,900	82,980	82,980	87,960	4,980	6.0%
3421045 - Sheriff Services - Tarpon Springs	76,126	81,523	84,499	93,240	93,240	98,830	5,590	6.0%
3421046 - Sheriff Svcs - FDJJ Prolific Juvenile Offender Electronic Mo	5,834	0	0	0	0	0	0	-
3421048 - Sheriff Services - Town of Redington Shores	28,386	34,788	32,568	35,530	35,530	36,000	470	1.3%
3421049 - Sheriff Services - Palm Harbor United Methodist Church	98,696	109,466	117,800	151,140	151,140	160,210	9,070	6.0%
3421051 - Sheriff- USF St. Pete Police	547	399	360	0	400	500	500	-
3421052 - Sheriff- US Air Force MacDill	9,912	354	6,608	0	1,500	1,500	1,500	-
3424002 - Emerg Mgt Plan Rev Fee	12,384	13,613	20,088	13,300	17,000	18,050	4,750	35.7%
3424003 - Emerg Mgt Plan Technical Assistance	0	603	310	300	300	300	0	0.0%
3429010 - ME-Crema,Disct,Burials@Sea	445,465	395,125	388,860	367,840	458,200	427,500	59,660	16.2%
3429991 - Other Charges&Fees-PS	545,598	475,538	571,037	3,859,830	642,000	3,555,640	(304,190)	-7.9%
3433125 - Water-Chiller-Usage Charges	136,478	107,091	68,891	115,230	0	0	(115,230)	-100.0%
3433126 - Water-Chiller-Capital Recovery Charge	22,999	22,889	16,647	24,970	0	0	(24,970)	-100.0%
3433127 - Water-Chiller-Capacity Charge	27,986	23,681	17,222	25,830	0	0	(25,830)	-100.0%
3433128 - Water-Chiller-Demand Charge	59,537	45,445	40,597	53,740	0	0	(53,740)	-100.0%
3433129 - Water-Chiller-Operations & Maint Fees	1,688	1,505	1,143	1,830	0	0	(1,830)	-100.0%
3435510 - Miscellaneous Reimb	3,052	0	0	0	0	0	0	-
3435570 - Miscellaneous Revenue	0	0	0	858,800	0	0	(858,800)	-100.0%
3437001 - Water&Soil Test	130	260	210	190	160	100	(90)	-47.4%
3437004 - Air Qual Compl Fee-Inspe	148,900	124,440	93,600	99,750	105,000	104,500	4,750	4.8%
3439001 - Asbestos Inspc&Notify Fee	136,100	116,240	218,060	99,750	105,000	104,500	4,750	4.8%
3439002 - Rsch Fee-Code Enf Viol&Ln	388,590	370,325	367,380	380,000	400,000	399,000	19,000	5.0%
3439003 - Lot Clearing-MSTU	85,295	19,011	43,135	52,250	55,000	52,250	0	0.0%
3439023 - Weedon Islnd Kayak Rental	102,790	61,828	61,392	66,500	50,000	57,000	(9,500)	-14.3%
3459001 - Bus Dev Center-Class Fees	2,465	330	2,250	19,000	20,000	19,000	0	0.0%
3463001 - Fl Medicaid-Mobile Med Un	2,395	1,206	323	950	12,000	17,100	16,150	1700.0%
3463002 - LOA FQHC-Medicaid-Clinic Fees	490,299	387,312	346,118	367,940	517,680	491,800	123,860	33.7%
3464001 - Animal Cntrl&Shelter Fees	209,408	168,027	160,514	173,850	173,850	166,700	(7,150)	-4.1%
3464015 - Animal Control-Rabies Licensing Fees	3,439,063	3,177,532	3,110,930	3,200,130	3,200,130	3,100,000	(100,130)	-3.1%
3472200 - Camping Fees-Ft Desoto	2,842,473	2,725,317	2,045,457	2,797,750	2,800,000	2,660,000	(137,750)	-4.9%
3472201 - Camping Fees-Shell Key (Primitive)	9,792	9,535	7,220	10,000	10,000	9,500	(500)	-5.0%
3472202 - Shelter Fees	310,081	280,079	265,037	389,500	315,000	299,250	(90,250)	-23.2%
3472203 - Boat Ramp Parking Fees	576,399	610,344	553,208	649,610	580,000	551,000	(98,610)	-15.2%
3472204 - Special Events Fees-Parks	34,954	32,860	28,456	31,590	35,000	38,000	6,410	20.3%
3472205 - Belle Harbour Mrn-Slp/Stg	35,095	32,666	22,840	31,590	31,600	30,020	(1,570)	-5.0%
3472206 - Suthrd By Marina-Slp/Stg	25,781	27,125	10,325	0	0	0	0	-
3472213 - Beach Access Parking	378,593	396,011	45,006	456,480	370,000	361,000	(95,480)	-20.9%
3472214 - Ft Desoto Entry Fee	1,163,942	1,375,541	1,295,480	1,349,480	1,450,000	1,444,000	94,520	7.0%
3472216 - Regni Park&Preserve Pkg Fee	498,066	461,658	424,350	548,630	520,000	494,000	(54,630)	-10.0%
3472218 - Camping Fees - Ft DeSoto/Wall Springs Park (Primitive)	9,650	8,780	5,024	10,000	8,000	7,600	(2,400)	-24.0%
3472223 - Sand Key Parking Fees	652,578	697,663	679,841	731,500	775,700	736,920	5,420	0.7%
3472224 - Beach Parking Annual Passes	179,091	149,082	144,856	142,500	150,000	142,500	0	0.0%
3472226 - Annual Boat Pass	132,069	145,647	126,266	160,000	120,000	123,500	(36,500)	-22.8%
3472228 - Vendor Permit Fee	23,055	22,293	11,558	25,500	25,500	11,400	(14,100)	-55.3%
3472229 - PCR Wedding Fee	7,600	17,690	26,354	12,500	18,000	23,280	10,780	86.2%
3472230 - PCR Event Road Closures	40,124	42,375	35,250	40,000	42,000	39,900	(100)	-0.3%
3472231 - PCR Variable Message Board	638	638	350	1,000	1,000	950	(50)	-5.0%
3472990 - Reservation Modification/Cancellation Fees	91,919	86,575	82,110	138,700	140,000	133,000	(5,700)	-4.1%
3472991 - Other Svc Chg-Park&Rec	98,000	98,000	148,000	140,600	148,000	140,600	0	0.0%
3473001 - Fla Yards & Nbhd/Co Ext	1,600	1,722	3,318	1,710	1,500	1,430	(280)	-16.4%
3473002 - Comm Horticultr Fee/Co Ext	0	0	0	0	630	0	0	-
3473004 - FCS Prog Fees/Co Ext	0	0	10	0	0	0	0	-
3473007 - Sustnability Prg Fees/Co Ex	0	0	8,360	0	0	0	0	-
3481217 - CO CT CRM-SV CG-TEEN CT	0	168,511	205,079	0	48,700	0	0	-
3485270 - TR CT/C&C-SV CG-WH ADJUD	0	28	14	0	0	0	0	-
3489210 - Ct Cst-\$65-Ct Onnovation	216,224	216,416	185,609	168,150	208,260	193,210	25,060	14.9%
3489220 - Ct Cst-\$65-Legal Aid	216,274	216,413	185,612	171,000	201,012	175,750	4,750	2.8%
3489230 - Ct Cst-\$65-Law Library	216,309	216,474	185,631	171,000	208,380	193,290	22,290	13.0%
3489240 - Ct Cst-\$65-Juve Alt Pgrm	216,241	216,434	185,623	171,000	208,350	193,260	22,260	13.0%
3489331 - Animal Control Surcharge	1,024	1,057	1,769	830	830	790	(40)	-4.8%
3489901 - Ct Rel-No Rem-CJET-VB	42,630	34,864	31,680	29,730	33,272	27,920	(1,810)	-6.1%
3489902 - Ct Rel-No Rem-CJET-Ord	1,137	1,352	1,264	1,060	1,211	1,150	90	8.5%

General Fund Revenues

Account	FY23Actual	FY24Actual	FY25Actual	FY26Budget	FY26Estimate	FY27Request	Budget to Budget Change	Budget to Budget Change
3489903 - Ct Rel-No Rem-CJET-Crm	4,533	4,450	3,964	3,640	4,105	3,430	(210)	-5.8%
3489904 - Ct Rel-No Rem-CJET-Mis	1,905	1,497	1,018	1,140	1,413	950	(190)	-16.7%
3489905 - Ct Rel-No Rem-Cr Tr SC	119,940	115,750	94,931	94,490	106,670	94,490	0	0.0%
3489906 - Ct Rel-No Rem-Tr In SC	1,886,369	1,892,947	1,766,960	1,525,880	1,781,644	1,530,050	4,170	0.3%
3489907 - Ct Rel-No Rem-CJET-Fel	749	619	593	480	606	0	(480)	-100.0%
3489908 - Ct Rel-No Rem-Cr-Cr Pv	85,468	105,045	112,706	88,200	108,875	97,190	8,990	10.2%
3489909 - Ct Rel-No Rem-Ct-Cr Pv	51,881	64,048	66,040	53,750	65,044	53,430	(320)	-0.6%
3489910 - Ct Rel-No Rem-TC-Cr Pv	140,646	143,169	124,523	117,670	133,846	117,670	0	0.0%
3489916 - Ct Rel-No Rem-Inv Ord	50	105	145	70	125	110	40	57.1%
3489917 - Ct Rel-No Rem-Inv Misd	37,835	45,549	48,530	38,830	47,040	40,350	1,520	3.9%
3489918 - Ct Rel-No Rem-Inv Fely	95,794	94,914	85,122	79,530	90,018	79,530	0	0.0%
3489919 - Ct Rel-No Rem-Inv Ct	111,958	118,135	102,036	95,590	110,085	95,590	0	0.0%
3489920 - Ct Rel-No Rem-Trms Bnd	106,021	84,469	92,143	0	0	0	0	-
3489921 - Ct Rel-No Rem-DNA Fee	2,300	4,248	3,524	2,660	3,886	3,190	530	19.9%
3489922 - Ct Rel-No Rem-Ord Viol FF	6,999	8,273	7,857	5,710	8,065	6,270	560	9.8%
3489923 - Ct Rel-No Rem-Teen Ct	221,099	52,686	648	208,650	217,480	207,130	(1,520)	-0.7%
3493010 - Law Lib-Vndg Mach Copies	501	533	376	30	300	290	260	866.7%
3493020 - Law Lib-Copies	258	316	300	20	700	670	650	3250.0%
3511020 - J/F-Estd Bonds-Sheriff	13,873	13,641	13,168	0	0	0	0	-
3511051 - J/F-Ord Viol-County	308	412	852	0	400	0	0	-
3511802 - J/F-Co Crm-Dom Viol	49,594	51,430	42,110	39,950	46,770	41,240	1,290	3.2%
3511803 - J/F-Co Crm-Project Hope	4,760	2,701	2,648	3,150	1,800	3,150	0	0.0%
3512101 - J/F-Cr Ct Crm-Domes Viol	23,227	23,398	23,977	18,820	23,688	20,060	1,240	6.6%
3515109 - J/F-Tr Ct-Drv Ed Sfty Tf	150,633	143,736	133,732	116,350	138,734	146,340	29,990	25.8%
3516101 - J/F-Jv Ct-Domestic Violen	0	230	359	290	295	290	0	0.0%
3530001 - Comphsv Air Quality 89-70	134,274	150,964	104,198	0	0	0	0	-
3540001 - Art VIII Code Enf Sp Mgst	547,305	562,314	354,669	285,000	300,000	285,000	0	0.0%
3540100 - Parking Fines-Park Dept	224,753	249,520	227,831	190,000	190,000	180,500	(9,500)	-5.0%
3582001 - Cntrbnd Prp Sz Lw Enf-Fed	503,407	452,839	105,036	0	0	0	0	-
3582012 - Sale Of Seized Asset-Lcl	1,438	1,965	4,793	0	0	0	0	-
3582022 - \$ Seized-Investigatns-Lcl	311,070	536,627	453,816	500,000	200,000	500,000	0	0.0%
3611700 - Interest-Short-Term Investments	20,340,493	28,959,134	17,412,435	16,625,000	16,625,000	16,625,000	0	0.0%
3621001 - Rent-Building-Gen Svcs	930,032	1,030,485	1,646,517	1,761,780	1,681,113	1,684,650	(77,130)	-4.4%
3621004 - Rent-Space-Vending Mach	16,216	15,479	9,626	11,680	12,000	11,680	0	0.0%
3621007 - Rent-Ft Desoto Concession	265,195	268,968	139,604	266,000	280,000	266,000	0	0.0%
3623001 - Rent-Land-General Service	42,143	53,078	51,147	50,050	52,682	51,550	1,500	3.0%
3623002 - Rent-Land-Parks Departmnt	198,231	141,675	119,672	76,000	115,000	118,750	42,750	56.3%
3623400 - Rent-Land Parking Lot	1,035,383	1,171,749	968,339	1,006,150	1,058,600	1,009,090	2,940	0.3%
3624102 - Rent-Tower Space Licenses	142,092	142,945	151,400	147,210	157,390	150,310	3,100	2.1%
3624103 - Rent-Ft Ds/Eg Key Ferry Cnt	123,939	132,791	93,289	124,450	130,800	124,260	(190)	-0.2%
3624108 - Rent-CEL Park House	66,156	70,324	52,483	63,460	61,600	55,100	(8,360)	-13.2%
3625001 - GASB 87 Rentals & Lease Revenue	(116,604)	(101,061)	(90,337)	0	0	0	0	-
3642200 - Sale-Surplus County Land	0	0	0	0	16,160	0	0	-
3644100 - Sale-Surplus Equipment	181,684	39,558	398,190	0	142,520	0	0	-
3644102 - Sale-Surp Eq Ftl Replcmt	53,622	78,771	76,281	0	26,670	0	0	-
3650002 - Sale-Surplus Eq Under Cap	52,988	244,742	75,891	0	0	0	0	-
3650003 - Sale-Scrap	10,032	4,305	5,392	0	4,040	0	0	-
3669300 - Funding From Nongovernmental Sources	151,318	1,241,418	0	0	0	0	0	-
3669910 - Contrib-Social Svcs Dept	240	240	0	20	0	0	(20)	-100.0%
3669991 - Contributions-Other	1,900	28,664	16,059	19,000	19,000	18,050	(950)	-5.0%
3670002 - Adult Use License	19,120	19,799	22,396	14,870	18,110	12,280	(2,590)	-17.4%
3670003 - Bingo Licensing Fees	25,380	25,390	22,235	14,870	22,880	18,260	3,390	22.8%
3693099 - Miscellaneous Settlements	1,739	21,154	1,026,258	0	450,000	0	0	-
3699001 - Copy Charges	4,334	10,769	8,472	220	0	0	(220)	-100.0%
3699302 - Inter-Filing Fees-VAB	26,435	39,120	71,905	80	0	0	(80)	-100.0%
3699303 - Inter-Training-Extrnal Agencies	5,659	2,235	0	260	0	0	(260)	-100.0%
3699309 - Inter-Appl Fee/Industry Dev	2,000	0	0	1,900	2,000	1,900	0	0.0%
3699310 - Inter-Application Fee-Other	12,500	7,500	9,000	7,130	7,500	11,880	4,750	66.6%
3699311 - Inter-Sales Tax Commissions	2,081	2,007	1,445	90	0	0	(90)	-100.0%
3699313 - Inter-Reimb EEOC	77,400	46,128	33,447	25,000	25,000	36,000	11,000	44.0%
3699318 - Inter-Indigent Burial	579	0	0	0	0	0	0	-
3699319 - Inter-Litigation	0	0	1,774	9,030	3,000	2,850	(6,180)	-68.4%
3699321 - Inter-Reimb-Court Ordered Costs	0	6,815	0	0	9,445	0	0	-
3699324 - Inter-Reimb-Other Govt Agencies	35,000	14,981	21,250	0	0	0	0	-
3699325 - Inter-Reimb-Otr Gov Ag-VAB-CCC	76,958	102,030	161,550	0	0	0	0	-
3699335 - Inter-Bd Cls Fee/Ind Dev	20,000	0	0	19,000	20,000	19,000	0	0.0%
3699341 - Intra-Rmb-Other Fund (Agency)	44,240	49,913	59,148	0	12,911	0	0	-
3699342 - Intra-Rmb-Cost Allocation-General	27,005,020	24,907,380	27,338,609	27,996,500	27,447,373	27,447,400	(549,100)	-2.0%
3699350 - Refund Of Prior Yrs Exp	89,369	37,936	11,007	0	691	0	0	-
3699358 - Code Enf Re-Inspection Fee	2,790	13,455	296,675	7,600	510,000	746,560	738,960	9723.2%
3699359 - Code Enf Fine Reduction App Fee	3,000	9,900	7,500	6,650	8,000	7,600	950	14.3%
3699391 - Inter-Other Revenues-Sheriff	209,093	163,780	196,218	0	78,062	0	0	-
3699395 - Inter-Reimb Cty Atty-Clk Ct Svc	12,920	9,124	9,033	620	4,327	0	(620)	-100.0%

General Fund Revenues

Account	FY23Actual	FY24Actual	FY25Actual	FY26Budget	FY26Estimate	FY27Request	Budget to Budget Change	Budget to Budget Change
3699396 - SSA Incentives-Sheriff	125,600	167,000	189,200	0	150,000	212,040	212,040	-
3699397 - Inter-Crywolf-Alarm Ordinance-Sheriff	123,940	84,150	47,801	0	0	0	0	-
3699398 - Inter-Medical Charges-Sheriff	89,980	91,832	94,082	0	44,045	89,400	89,400	-
3699399 - Wage Theft Costs Recovery-Ord 15-613	0	0	34	0	250	240	240	-
3699525 - Sale-EPA State Tax Credit Certificates	0	0	23,865	0	0	0	0	-
3699664 - Program Income - Grants	22,466	0	0	0	0	0	0	-
3699665 - Disaster Mutual Aid	42,650	0	0	0	0	0	0	-
3699700 - Lease Revenue (General Revenue-MI)	119,983	96,164	86,008	0	0	0	0	-
3699899 - Reimbursement - PPC	139,150	163,130	170,163	0	0	0	0	-
3699990 - Overage & Shortage	(33)	(28)	(72)	0	0	0	0	-
3699991 - Other Miscellaneous Revenue	104,112	335,299	722,071	93,860	98,795	57,000	(36,860)	-39.3%
3811045 - Transfer Fr ARPA Fund to Questica	900,000	0	120,600	0	0	0	0	-
3815001 - Transfer Fr BTS	0	0	352,830	0	0	0	0	-
3815006 - Transfer from the Employee Health Benefits Fund	0	0	0	6,461,460	6,461,460	1,700,000	(4,761,460)	-73.7%
3831000 - Other Financing Source: Lease FI	0	0	1,062,946	0	0	0	0	-
3832000 - SBITA Financial Agreements	57,215	0	0	0	0	0	0	-
Resources Total	1,048,800,295	1,169,749,365	1,186,488,722	1,111,851,980	1,135,616,646	1,121,730,950	9,878,970	0.9%

General Fund Expenditures

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Estimate	FY27 Request	Budget to Budget Change
5110001 - Executive Salaries	28,517,335	30,520,090	32,643,851	33,760,640	33,461,820	33,759,130	0.0%
5120001 - Regular Salaries & Wages	38,996,756	41,037,161	41,925,898	42,599,850	40,696,200	41,084,120	-3.6%
5120010 - Personnel Attrition Savings	0	0	0	(3,309,270)	0	(2,227,390)	-32.7%
5130001 - Other Salaries And Wages	148,036	273,676	177,009	498,000	514,020	519,190	4.3%
5140001 - Overtime Pay	2,055,499	2,213,477	4,012,448	2,177,960	1,474,870	1,302,620	-40.2%
5150001 - One Time COLA Wage Disbursement	30,000	13,200	0	0	0	0	-
5210001 - FICA Taxes	5,136,616	5,422,905	5,779,179	5,769,280	5,626,720	5,660,150	-1.9%
5220001 - Retirement Contributions	9,587,678	11,131,799	12,092,140	12,335,320	11,634,070	11,652,060	-5.5%
5230001 - Hlth,Life,Dntl,Std,Ltd	17,380,736	19,538,831	19,778,512	20,898,720	20,235,970	20,673,170	-1.1%
5230010 - Deferred Comp-Empr Pd	53,788	55,000	56,008	52,000	50,280	58,000	11.5%
5250001 - Unemployment Compensation Exp	37,556	31,133	28,306	44,000	44,000	44,000	0.0%
5299989 - Rg Sal&Wges-Contra-Prj-Bur	(1,192,202)	(1,147,755)	(1,100,914)	(1,158,660)	(1,135,010)	(1,251,720)	8.0%
5299991 - Reg Salary&Wgs-Contra-Prj	(3,200,308)	(3,249,268)	75,439	(4,498,040)	(4,211,530)	(4,622,230)	2.8%
5299992 - Benefits-Contra-Projects	(1,584,908)	(1,766,428)	(320,606)	(2,145,230)	(2,073,530)	(2,196,320)	2.4%
5309998 - Prorate - Operating Expenses	0	0	0	(69,100)	0	0	-100.0%
5310001 - Professional Services	26,775,597	28,768,459	35,524,147	46,179,120	48,001,548	37,068,590	-19.7%
5310012 - Vision Services	48,832	52,799	74,835	50,000	75,000	75,000	50.0%
5310013 - Pharmacy	2,063,804	2,107,415	1,338,662	2,285,420	1,734,990	1,885,350	-17.5%
5310014 - Dental Svc	1,245,017	1,240,164	1,328,931	1,414,320	1,398,200	1,398,200	-1.1%
5310017 - Inpatient Hosp-Non-Contra	3,229,588	3,112,054	3,336,310	2,280,030	2,280,030	2,280,030	0.0%
5310018 - Phys-Inpat&Outpat-Non-Con	33,947	33,382	26,650	0	0	0	-
5310021 - Lab&Radiology Fee-Non-Con	179,132	307,241	187,066	166,680	210,000	210,000	26.0%
5310023 - Transportation-Non-Contra	26,480	27,485	22,405	140,000	140,000	140,000	0.0%
5310024 - Specialist-Non-Contract	1,994,131	2,236,652	1,892,057	2,312,410	1,955,000	1,955,000	-15.5%
5310026 - Health Services Exp	814,976	748,408	789,800	798,620	810,320	810,320	1.5%
5310033 - General Consulting	259,399	241,965	431,578	212,070	211,950	255,200	20.3%
5311031 - Legal (Other Than Court)	352,139	556,665	683,822	654,000	1,838,000	2,998,000	358.4%
5320001 - Accounting & Auditing	250,453	141,894	174,355	200,000	200,000	225,000	12.5%
5330001 - Court Reporter Services	100	0	0	0	0	0	-
5340001 - Other Contractual Svcs	22,397,281	22,564,363	68,693,877	22,926,450	25,367,005	21,608,420	-5.7%
5340003 - Contract Svcs-Janitorial	0	0	0	0	1,000	0	-
5340010 - Admin Fee-Flex Spend Acct	0	0	0	0	0	7,500	-
5340100 - Contract Services PW	0	89,886	0	0	0	0	-
5349000 - Contract Services-Other	1,273,194	1,494,806	5,939,620	3,277,250	3,326,499	1,826,110	-44.3%
5399989 - Op Exp-Contra-Proj-Burdng	(638,972)	(685,539)	(603,748)	(729,400)	(727,030)	(537,330)	-26.3%
5400001 - Travel and Per Diem	5,884	5,826	4,176	528,240	521,710	511,890	-3.1%
5400020 - Travel&Per Diem Incnt&Awd	1,599	0	0	0	0	0	-
5400100 - Transportation Exp	53,321	58,035	37,234	6,200	5,700	5,300	-14.5%
5400105 - Mileage-Local	29,635	33,853	31,641	21,130	20,430	22,440	6.2%
5400110 - Mileage-Out of Town	19,167	19,206	23,837	2,730	1,930	1,880	-31.1%
5400200 - Meals/Per Diem	51,421	62,374	57,181	4,650	4,850	4,850	4.3%
5400205 - Meals-Taxable	966	929	498	100	0	0	-100.0%
5400300 - Hotels/Motels/Lodging	167,638	206,207	169,475	14,100	14,600	14,300	1.4%
5400900 - Travel-Other	31,106	33,949	44,453	1,300	1,300	1,300	0.0%
5410001 - Communication Services	971,385	955,913	929,703	1,017,830	871,570	979,940	-3.7%
5410006 - Comm Svcs-Repair & Maint	430,717	606,318	498,514	319,120	304,910	287,810	-9.8%
5420001 - Freight	19,458	15,558	19,542	14,200	25,320	14,840	4.5%
5420002 - Postage	147,435	154,503	125,943	159,610	165,240	172,390	8.0%
5420003 - Freight & Postage Services	293,651	249,119	302,706	306,800	302,600	317,600	3.5%
5430001 - Utility Service	12,806,581	12,503,752	13,161,093	12,724,500	3,858,440	3,703,840	-70.9%
5431100 - Utl Svc-Elec-Generl-Power	406,163	386,744	359,302	422,590	7,975,600	9,840,250	2228.6%
5432000 - Utl Svc-Municipal Wtr&Swr	463,518	488,471	462,565	525,260	510,550	533,550	1.6%
5433000 - Utl Svc-County Water&Swr	519,282	582,818	619,504	577,020	651,080	654,700	13.5%

General Fund Expenditures

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Estimate	FY27 Request	Budget to Budget Change
5433010 - Util Svc - Surface Water	211	220	212	550	250	250	-54.5%
5439000 - Utility Svc-Miscellaneous	467,354	446,720	471,942	489,550	482,130	500,400	2.2%
5440001 - Rentals and Leases	4,935,758	5,021,821	5,878,954	8,868,010	6,420,720	8,547,520	-3.6%
5440100 - Lease Expense Reclassification	(1,934,247)	(2,001,049)	(2,117,646)	0	0	0	-
5440200 - GASB 96 SBITA Expense Reclass	(46,427)	(70,259)	(18,287)	0	0	0	-
5442000 - Rental&Leases-Buildings	187	0	0	0	0	0	-
5444000 - Rental&Leases-Equipment	0	0	0	9,460	0	9,460	0.0%
5448010 - Rentals and Leases - Intangible - Clover	57	0	0	0	0	0	-
5448020 - Rentals&Leases-Intangible-Vantiv	180	15	0	0	0	0	-
5460001 - Repair&Maintenance Svcs	3,524,833	4,223,900	6,195,571	7,088,360	8,907,760	5,439,450	-23.3%
5462000 - Repair&Maint-Buildings	1	6,731	1,435	3,400	0	0	-100.0%
5464000 - Repair&Maint-Equipment	459,822	334,867	387,952	637,280	630,348	883,510	38.6%
5470001 - Printing and Binding Exp	134,672	134,780	144,685	172,120	165,370	187,120	8.7%
5480001 - Promotional Activities Exp	229,654	236,524	218,604	263,380	255,430	255,000	-3.2%
5490001 - Othr Current Chgs&Obligat	510,364	547,990	661,708	574,140	504,460	1,103,700	92.2%
5490002 - Notaries	113	113	0	2,000	120	80	-96.0%
5490020 - Otr Chgs- Legal Advertising	63	315	0	260	0	500	92.3%
5490060 - Incentives & Awards	156,368	493,935	722,470	520,550	535,370	520,680	0.0%
5490070 - Employee Celebrations & Recognition	8,233	20,061	24,592	28,310	27,480	31,080	9.8%
5496102 - Intgv Sv-TI-Highway	44,240	49,913	59,148	75,000	75,000	75,000	0.0%
5496501 - Intgv Sv-Info Technology	34,132,810	32,767,180	35,517,150	38,564,980	34,692,300	40,018,160	3.8%
5496521 - Intgv Sv-Fleet-Op & Maint	2,968,936	3,208,042	3,262,797	3,458,140	3,218,310	3,464,690	0.2%
5496522 - Intgv Sv-Flt-Veh Rplcmnt	1,856,510	2,196,538	2,963,129	728,870	675,970	706,580	-3.1%
5496551 - Intgv Sv-Risk Financing	6,122,710	4,618,470	5,332,227	3,454,640	2,702,050	3,803,480	10.1%
5496902 - Intgv Sv-Comm Dev-Admin	6,384	0	0	0	0	0	-
5499900 - Refunds-Prior Yr Revenue	259,959	13,128	97,437	0	0	0	-
5510001 - Office Supplies Exp	225,511	224,004	228,322	241,190	227,260	253,420	5.1%
5510040 - Equipment Under \$1000.00	712	653	0	0	0	0	-
5520001 - Operating Supplies Exp	4,244,363	4,233,290	4,857,097	4,657,490	5,201,730	4,307,230	-7.5%
5520002 - Oper. Supplies-Fuel&Lub	11,877	18,336	29,776	25,110	30,020	30,020	19.6%
5520003 - Oper. Supplies-Chemicals	1,499,998	1,307,478	1,450,459	1,552,490	1,523,920	1,581,300	1.9%
5520004 - Oper. Supplies-Lab	29,316	7,146	228,130	0	0	0	-
5520005 - Small Tools,Supp&Allow.	23,765	23,025	22,432	29,700	28,310	25,590	-13.8%
5520006 - Oper. Supplies-Clothing	90,983	82,838	117,680	126,910	129,980	116,340	-8.3%
5520007 - Oper. Supplies-Medical	231,045	210,428	229,588	174,850	174,850	238,020	36.1%
5520008 - Oper. Supplies-Food	27,041	31,595	45,285	25,000	22,000	43,000	72.0%
5520009 - Oper. Supplies-Computer	61,635	85,768	79,399	53,140	111,800	78,460	47.6%
5520091 - Equipment purchases under \$5,000	80,215	26,221	226,277	14,250	9,250	18,010	26.4%
5520098 - PC Purchases under \$5,000	963,828	868,949	782,676	781,290	759,525	232,240	-70.3%
5520099 - PC Purchases under \$1000	4,257	351	0	0	131,150	2,000	-
5520115 - Inventory Purchases PW	0	119,928	0	0	0	0	-
5520202 - On-Prem Software	0	0	44,106	0	0	0	-
5529000 - Oper. Supplies-Misc	309,445	214,694	377,706	308,070	328,770	321,730	4.4%
5530001 - Road Materials & Supplies	120,825	1,261	32,203	72,000	72,000	72,000	0.0%
5530300 - Road Materials-Sod & Seed	4,177	2	7,268	8,000	8,000	8,000	0.0%
5540001 - Bks, Pub, Subscrp&Membrshps	1,303,469	705,619	679,140	866,590	955,920	891,590	2.9%
5550000 - Training	0	0	0	3,640	4,670	3,880	6.6%
5550001 - Training&Education Costs	354,300	309,180	375,234	388,890	400,940	449,250	15.5%
5600001 - Budget-Capital Outlay	0	0	0	589,000	440,000	149,000	-74.7%
5620001 - Buildings	106,225	454,370	229,315	85,000	54,900	100,000	17.6%
5620200 - Building-Architect & Eng	0	14,920	3,180	0	366,000	0	-
5629000 - Building-Other	0	350	5,751	10,000	0	0	-100.0%
5630001 - Improvmnts Othr Than Bldg	875	121,421	673,626	0	0	0	-

General Fund Expenditures

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Estimate	FY27 Request	Budget to Budget Change
5630020 - Otr Impr-Architect & Eng	0	0	193,008	0	0	0	-
5630030 - Otr Impr-Contractor Pmts	0	3,486	2,291,685	0	0	0	-
5639000 - Otr Impr-Other	0	0	416,615	0	0	0	-
5640001 - Machinery And Equipment	986,583	5,236,500	1,702,316	594,650	1,761,570	560,450	-5.8%
5640091 - Equipment purchases over \$5,000	0	0	26,576	10,250	10,250	25,700	150.7%
5640300 - Equip-Vehicle&Heavy Equip	0	68,000	214	0	0	0	-
5640400 - Equip-Field & Lab	127,515	198,069	39,595	197,660	220,160	105,600	-46.6%
5660001 - Books, Pub, & Library Matrls	147,848	148,904	147,429	153,490	153,490	152,300	-0.8%
5680100 - Software-Purchased	0	0	0	1,170	20,730	1,060	-9.4%
5680500 - TBD	0	0	1,062,946	0	0	0	-
5699981 - Personal Svs-Proj-Burdng	2,218	2,137	44,704	0	0	0	-
5699983 - Op Exp-Proj-Burdening	399	597	19,424	0	0	0	-
5699991 - Reg Salaries&Wages-Projects	6,605	18,875	134,518	0	0	0	-
5699992 - Benefits-Projects	2,446	6,650	67,091	0	0	0	-
5710500 - Principal-Lease-GASB87	1,640,646	1,660,697	1,718,980	0	0	0	-
5720500 - Interest-Lease-GASB 87	341,207	410,315	416,335	0	0	0	-
5810001 - Aids To Govt Agencies	24,907,098	29,584,636	33,844,379	35,455,840	35,455,840	38,180,420	7.7%
5820001 - Aid To Private Organizatn	3,032,166	4,338,042	3,203,369	5,695,500	6,600,510	5,536,190	-2.8%
5829000 - Aid To Pvt Org-Other	1,641,756	1,726,839	1,684,297	158,550	158,550	158,550	0.0%
5830001 - Other Grants And Aids	718,926	616,274	583,479	1,127,900	1,127,300	1,127,300	-0.1%
5832010 - COVID-19 CARES Act	(73,114)	0	(32,012)	15,000	15,000	0	-100.0%
5833010 - Casa-Victim Advocate Svcs	153,248	152,574	153,020	0	0	0	-
5833050 - Rents	689,040	706,180	965,583	0	0	0	-
5833080 - Emergency Assistance	841,754	1,197,884	1,136,077	1,000,000	1,000,000	1,000,000	0.0%
5833090 - Utilities	37,074	35,787	26,509	0	0	0	-
5833100 - Grocery Orders	3,819	1,440	0	0	0	0	-
5833130 - Burials	423,864	462,696	389,038	0	0	0	-
5833150 - Human Svcs - Alt Benefits	276	602	2,020	0	0	0	-
5833160 - Human Svcs-Transportation	0	7,500	47,250	0	0	0	-
5911001 - Trans To Co Transp Trust	31,643,040	56,221,180	42,219,500	43,892,630	43,892,630	45,596,980	0.0%
5911017 - Trans to Intergov Radio Comm Fund	402,000	354,000	171,500	729,020	729,020	423,310	0.0%
5911018 - Trans to STAR Center Fund	400,000	0	0	0	0	0	-
5911025 - Trans To Emerg Phone Svc & Equip	5,261,280	4,061,920	4,809,940	13,500,000	13,500,000	11,997,900	-11.1%
5911030 - Trans To Bldg & Dev Rvw	0	0	3,911,750	0	0	0	-
5911046 - Trans to CDBG-DR 2025	0	0	0	0	40,000	0	-
5911071 - Trans to Contractor Licensing Dept	0	0	0	0	289,000	0	-
5911087 - Trans To Lealman CRA	70,000	70,000	70,000	0	0	0	-
5911094 - Trans to SWU Fund	0	2,750,000	1,350,000	0	0	0	-
5913001 - Trans To Capital Project	1,600,000	75,255,460	21,272,510	0	0	0	-
5915001 - Trans To Bus Tech Svcs	0	0	0	5,993,000	5,993,000	7,663,000	27.9%
5915002 - Trans To Fleet Mgmt	0	0	440,000	0	0	0	-
5919951 - Trans To Clk Bd-Personal Services	15,822,530	15,887,990	17,109,440	16,980,400	16,980,400	16,929,320	-0.3%
5919953 - Trans To Clk Bd-Operating	2,192,240	1,722,700	1,859,710	2,498,050	2,498,050	2,824,600	13.1%
5919956 - Trans To Clk Bd-Capital	70,140	51,820	51,820	54,530	54,530	48,210	-11.6%
5919960 - Trans To Prop Appraiser	12,087,716	12,519,081	13,591,188	13,685,730	13,656,310	13,842,170	1.1%
5919962 - Trans To Prop Appr.-Mstu	349,378	372,449	393,324	417,100	446,520	418,760	0.4%
5919971 - Trans To Soe-Personal Services	5,570,050	6,145,790	6,317,210	6,865,390	6,115,670	6,934,220	1.0%

General Fund Expenditures

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Estimate	FY27 Request	Budget to Budget Change
5919973 - Trans To Soe-Operating	4,463,070	5,851,010	4,849,580	5,758,810	6,295,750	4,744,790	-17.6%
5919976 - Trans To Soe-Capital	1,118,740	3,157,060	1,806,000	177,090	39,880	107,870	-39.1%
5919980 - Trans To Tax Collector	24,544,837	27,393,585	28,827,605	31,118,580	30,566,855	28,905,580	-7.1%
5919982 - Trans To Tax Coll-Mstu	1,006,814	1,112,784	1,206,287	1,324,950	1,273,939	1,322,850	-0.2%
5919991 - Trans To Shf-Personal Services	308,695,518	338,574,190	366,182,839	396,599,080	397,975,450	418,218,980	5.5%
5919993 - Trans To Shf-Operating	43,867,705	52,761,185	62,222,419	65,717,510	66,388,540	68,333,210	4.0%
5919996 - Trans To Shf-Capital	18,626,328	27,578,010	34,680,470	16,430,810	25,254,310	18,403,340	12.0%
5919997 - Trans To Shf-Debt Service	4,311,900	2,124,850	0	0	0	0	-
5995010 - Rsv-Contingencies-Ctywide	0	0	0	102,941,270	0	109,929,630	6.8%
5996010 - Reserve Fund Bal-Ctywide	0	0	0	59,608,620	0	47,613,900	-20.1%
5997000 - Reserve-Future Years	0	0	0	2,429,970	0	2,429,970	0.0%
Expenditures Total	753,957,869	925,337,027	985,991,267	1,111,851,980	957,163,538	1,121,730,950	0.9%