

**RESOLUTION NO. R-25-27**

**A RESOLUTION OF THE CITY OF SEBASTIAN, INDIAN RIVER COUNTY, FLORIDA RECOGNIZING CERTAIN ADJUSTMENTS TO THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025 AS PROVIDED FOR IN EXHIBIT "A"; PROVIDING FOR CONFLICTS; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, an analysis of the revenues and expenditures for the three (3) months that ended on June 30, 2025 was made and it was determined there was a budget adjustment requiring formal approval by the City Council; and

**WHEREAS**, it was determined that the City Council and City Manager previously approved all the necessary amendments and adjustments and these are being reported in accordance with the Annual Budget Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEBASTIAN, INDIAN RIVER COUNTY, FLORIDA, THAT:**

**Section 1.** The above recitals are hereby recognized as true correct and incorporated herein.

**Section 2.** The budget of the City of Sebastian, Indian River County, Florida for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025 has been amended and adjusted as necessary within the quarter ending June 30, 2025; a summary of such amendments and adjustments being attached hereto and more particularly identified as Exhibit "A"; the revised appropriations, if any, are set out therein and are recognized as having been made to maintain and carry on the government of the City of Sebastian, Indian River County, Florida.

**Section 3.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

**Section 4.** Sections of this Resolution may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the City Manager, or the City Manager's designee, without need of further action of the City Council by filing a corrected copy of same with the City Clerk.

**Section 5.** This Resolution shall become effective immediately upon its adoption.

It was moved for adoption by Councilmember Nunn.

The motion was seconded by Councilmember Jones and, upon being put to a vote, the vote was as follows:

Mayor Bob McPartlan	<u>aye</u>
Vice-Mayor Fred Jones	<u>aye</u>
Councilmember Ed Dodd	<u>aye</u>
Councilmember Christopher Nunn	<u>aye</u>

The Mayor thereupon declared this Resolution duly passed and adopted this 12<sup>th</sup> day of August 2025.

CITY OF SEBASTIAN, FLORIDA

By: Bob McPartlan  
Mayor Bob McPartlan

ATTEST:

Approved as to form and legality for the reliance by the City of Sebastian only:

Jeanette Williams  
Jeanette Williams, MMC  
City Clerk

Jennifer Cockcroft  
Jennifer Cockcroft, Esq.  
City Attorney



Exhibit A

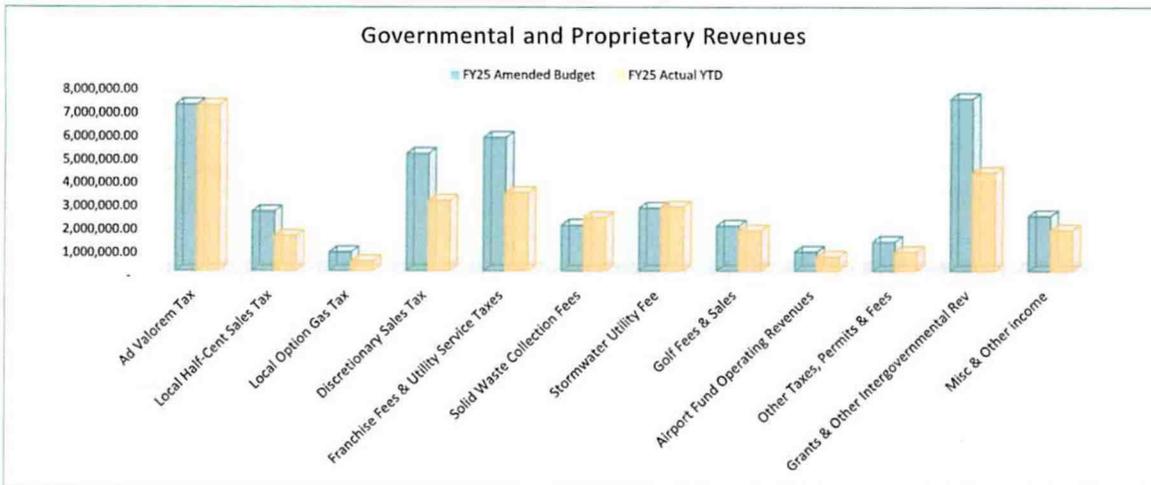
City of Sebastian

**QUARTERLY FINANCIAL REPORT**

Quarter 3, Ending 6/30/2025

**REVENUES:**

	FY 25 Original Budget	FY 25 Budget Amendments	FY 25 Amended Budget	FY24 Prior Fiscal Year YTD Actual	FY25 Current Fiscal Year YTD Actual	Comparison to Prior Yr Actual		Comparison to Budget		
						Amount over (Under)	% Increase (Decrease)	% through Fiscal Year (Oct - June)	% of Budget	Estimated Amount Over (Under) Budget
<b>Governmental and Proprietary Funds:</b>										
Ad Valorem Tax	7,131,469.00	-	7,131,469.00	6,426,341.16	7,087,589.89	661,248.73	10%	75%	99%	1,738,988.14
Local Half-Cent Sales Tax	2,550,000.00	-	2,550,000.00	1,505,526.67	1,492,640.67	(12,886.00)	-1%	75%	59%	(419,859.33)
Local Option Gas Tax	804,572.00	-	804,572.00	398,480.49	414,463.60	15,983.11	4%	75%	52%	(188,965.40)
Discretionary Sales Tax	5,032,170.00	-	5,032,170.00	2,932,660.05	3,013,969.62	81,309.57	3%	75%	60%	(760,157.88)
Franchise Fees & Utility Service Taxes	5,722,950.00	-	5,722,950.00	3,359,851.25	3,341,474.73	(18,376.52)	-1%	75%	58%	(950,737.77)
Solid Waste Collection Fees	-	1,966,050.00	1,966,050.00	-	2,285,358.69	2,285,358.69	#DIV/0!	75%	116%	2,285,358.69
Stormwater Utility Fee	2,702,000.00	-	2,702,000.00	1,948,735.15	2,746,990.48	798,255.33	41%	75%	102%	720,490.48
Golf Fees & Sales	2,012,638.00	(75,000.00)	1,937,638.00	1,654,500.56	1,722,716.48	68,215.92	4%	75%	89%	213,237.98
Airport Fund Operating Revenues	786,620.00	35,500.00	822,120.00	580,817.15	606,119.99	25,302.84	4%	75%	74%	16,154.99
Other Taxes, Permits & Fees	1,255,000.00	-	1,255,000.00	904,777.18	812,341.73	(92,435.45)	-10%	75%	65%	(128,908.27)
Grants & Other Intergovernmental Rev	7,447,080.00	(62,294.00)	7,384,786.00	1,517,896.13	4,216,823.02	2,698,926.89	178%	75%	57%	(1,368,486.98)
Misc & Other income	2,287,743.47	78,942.53	2,366,686.00	1,710,245.35	1,750,365.91	40,120.56	2%	75%	74%	(24,648.59)
<b>Total Revenues</b>	<b>37,732,242.47</b>	<b>1,943,198.53</b>	<b>39,675,441.00</b>	<b>22,939,831.14</b>	<b>29,490,854.81</b>	<b>6,551,023.67</b>	<b>29%</b>	<b>75%</b>	<b>74%</b>	<b>(265,725.94)</b>

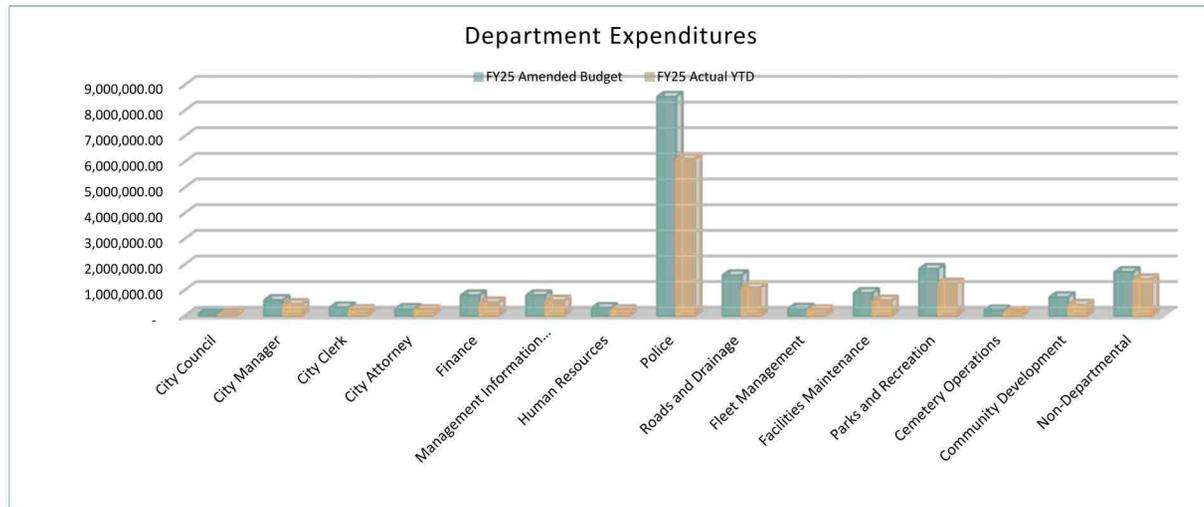


# QUARTERLY FINANCIAL REPORT

Quarter 3, Ending 6/30/2025

## EXPENDITURES/EXPENSES:

	FY 25 Original Budget	FY 25 Budget Amendments	FY 25 Amended Budget	FY24 Prior Fiscal Year YTD Actual	FY25 Current Fiscal Year YTD Actual	Comparison to Prior Yr Actual		Comparison to Budget		
						Amount over (Under)	% Increase (Decrease)	% through Fiscal Year (Oct - Mar)	% of Budget	Estimated Amount Over (Under) Budget
<b>Governmental and Proprietary Funds:</b>										
Salaries and Benefits Total (included below)	17,540,935.00	(26,649.00)	17,514,286.00	10,376,088.81	11,980,008.88	1,603,920.07	15%	75.00%	68%	(1,155,705.62)
Professional Services Total (included below)	3,997,716.00	77,993.00	4,075,709.00	2,008,449.62	2,265,137.33	256,687.71	13%	75.00%	56%	(791,644.42)
Departments:		-								
01 City Council	82,305.00	-	82,305.00	52,028.70	35,403.05	(16,625.65)	-32%	75.00%	43%	(26,325.70)
05 City Manager	608,145.00	933.00	609,078.00	274,052.75	448,868.65	174,815.90	64%	75.00%	74%	(7,939.85)
09 City Clerk	321,140.00	817.00	321,957.00	235,936.37	211,724.25	(24,212.12)	-10%	75.00%	66%	(29,743.50)
10 City Attorney	261,290.00	233.00	261,523.00	167,847.81	208,914.39	41,066.58	24%	75.00%	80%	12,772.14
20 Finance	791,055.00	1,109.00	792,164.00	587,103.53	515,693.59	(71,409.94)	-12%	75.00%	65%	(78,429.41)
21 Management Information Services	757,900.00	36,449.00	794,349.00	506,498.13	586,561.46	80,063.33	16%	75.00%	74%	(9,200.29)
35 Human Resources	302,050.00	467.00	302,517.00	182,084.87	211,246.30	29,161.43	16%	75.00%	70%	(15,641.45)
40 Police	8,471,517.00	64,243.00	8,535,760.00	5,416,926.92	6,109,334.47	692,407.55	13%	75.00%	72%	(292,485.53)
52 Roads and Drainage	1,495,055.00	82,394.00	1,577,449.00	879,855.66	1,091,310.09	211,454.43	24%	75.00%	73%	(29,981.16)
54 Fleet Management	272,945.00	2,970.00	275,915.00	185,672.83	206,699.20	21,026.37	11%	75.00%	76%	1,990.45
56 Facilities Maintenance	857,320.00	27,238.00	884,558.00	672,493.81	589,459.60	(83,034.21)	-12%	75.00%	69%	(53,530.40)
57 Parks and Recreation	1,812,980.00	12,405.00	1,825,385.00	919,883.39	1,251,495.99	331,612.60	36%	75.00%	69%	(108,239.01)
59 Cemetery Operations	205,515.00	233.00	205,748.00	121,414.35	106,621.33	(14,793.02)	-12%	75.00%	52%	(47,514.92)
80 Community Development	710,255.00	12,667.00	722,922.00	388,526.27	422,340.31	33,814.04	9%	75.00%	59%	(110,350.94)
99 Non-Departmental	1,739,960.00	(36,983.00)	1,702,977.00	1,231,518.30	1,423,943.46	192,425.16	16%	75.00%	82%	118,973.46
Riverfront Redevelopment	396,835.00	(50,000.00)	346,835.00	187,986.94	149,593.50	(38,393.44)	-20%	75.00%	38%	(148,032.75)
Stormwater	2,672,080.00	9,013.00	2,681,093.00	1,470,559.30	1,757,490.80	286,931.50	20%	75.00%	66%	(253,328.95)
Solid Waste		1,966,050.00	1,966,050.00	-	1,533,805.00	1,533,805.00	#DIV/0!	75.00%	78%	59,267.50
Golf Operations	1,777,464.00	37,064.00	1,814,528.00	1,212,151.98	1,295,751.46	83,599.48	7%	75.00%	71%	(65,144.54)
Airport Operations	746,923.00	28,255.00	775,178.00	491,710.44	550,637.42	58,926.98	12%	75.00%	71%	(30,746.08)
Building Dept	1,467,575.00	18,801.00	1,486,376.00	786,151.38	872,240.56	86,089.18	11%	75.00%	59%	(242,541.44)
Capital Projects	10,022,223.00	(341,256.00)	9,680,967.00	3,209,813.64	6,290,384.87	3,080,571.23	96%	75.00%	65%	(970,340.38)
<b>Total Expenses</b>	<b>35,772,532.00</b>	<b>1,873,102.00</b>	<b>37,645,634.00</b>	<b>19,180,217.37</b>	<b>25,869,519.75</b>	<b>6,689,302.38</b>	<b>35%</b>	<b>75.00%</b>	<b>69%</b>	<b>(2,364,705.75)</b>



# QUARTERLY FINANCIAL REPORT

Quarter 3, Ending 6/30/2025

## CASH & INVESTMENTS:

	Current Balance	Current Rate	Interest Earned		
			Prior Fiscal Year	Current Fiscal Year	
			YTD Actual	YTD Actual	
<b>All Funds:</b>					
Cash (Seacost Bank)	3,549,877.03	1.15%	281,685.20	163,841.89	Lower Cash Balances and declining rates
Investments					
FL Prime (SBA)	4,481,031.92	4.47%	173,960.73	152,212.48	
FL Prime (SBA) Stormwater	20,661.89	4.47%	802.16	701.89	
FL Prime (SBA) SW GIC Int	<u>6,007.23</u>	4.47%	<u>233.22</u>	<u>204.05</u>	
Total FL Prime	4,507,701.04		174,996.11	153,118.42	Declining Rates
FL Trust Short Term Bond Fund	604,112.20	4.16%	24,245.99	18,948.55	
FL Trust Day to Day Fund	<u>8,045,508.41</u>	4.43%	-	45,508.41	New Account 5/15/25
Total FL Trust	8,649,620.61		24,245.99	64,456.96	
FL CLASS	8,058,607.86	4.36%	-	58,607.86	New Account 5/1/25
Morgan Stanley - PD Pension	25,446,851.70		-	-	2025 Interest not yet posted
Total Investments	<u>46,662,781.21</u>		<u>199,242.10</u>	<u>276,183.24</u>	
Total Cash & Investments	<b>50,212,658.24</b>		<b>480,927.30</b>	<b>440,025.13</b>	

**CITY OF SEBASTIAN  
CAPITAL PROJECT STATUS REPORT AS OF JUNE 30, 2025**

<u>Project Number</u>	<u>Description</u>	<u>Budget Sources</u>	<u>Budget Share (in Thousands of \$)</u>	<u>Project Budget</u>	<u>Current Year Expenditures</u>	<u>Prior Year Expenditures</u>	<u>Expenditures To Date</u>	<u>Percent Expended</u>	<u>Encumbrances</u>	<u>Funds Remaining</u>
<b>FY2020</b>										
A2007	CDBG Grant Program	CDBG	748.4	748,443	51,312	549,158	600,470	80.23%	4,267	143,706
				<b>\$ 748,443</b>	<b>\$ 51,312</b>	<b>\$ 549,158</b>	<b>\$ 600,470</b>	<b>80.23%</b>	<b>\$ 4,267</b>	<b>\$ 143,706</b>
<b>FY2022</b>										
A2220	Working Waterfront- Submerged Land Lease	CRA	50	50,000	-	8,550	8,550	17.10%	-	41,450
A2250	Construct (3) Square Hangars	FDOT/DST	1,256/350	1,605,895	993,686	519,863	1,513,548	94.25%	-	92,347
A2261	Concha Dam Replacement	DST	367	367,205	57,409	-	57,409	15.63%	9,797	300,000
A2264	Gardenia Ditch	ARPA/DST	688/308.7	996,728	1,360	10,016	11,376	1.14%	985,351	1
A2265	Schumann Drive Box Culvert	ARPA/DST/SW	44/18.6/18.6	81,370	35,652	7,596	43,248	53.15%	38,122	-
				<b>\$ 3,101,198</b>	<b>\$ 1,088,106</b>	<b>\$ 546,025</b>	<b>\$ 1,634,131</b>	<b>52.69%</b>	<b>\$ 1,033,269</b>	<b>\$ 433,797</b>
<b>FY2023</b>										
A2313	Hurricane Nicole	FEMA	0	\$ -	\$ 7,725	\$ 31,426	\$ 39,151	0.00%	\$ 3,260	\$ (42,411)
A2320	Swing/Bench Park	CRA	59	\$ 59,300	\$ 5,110	\$ 14,390	\$ 19,500	32.88%	\$ 10,620	\$ 29,180
A2324	Riverview Area Improvements	DST	74	\$ 73,591	\$ -	\$ 46,895	\$ 46,895	63.72%	\$ 25,255	\$ 1,441
A2364	Stonecrop Drainage Improvements	FEMA/DST	2,293/746	\$ 3,038,287	\$ 1,659,225	\$ 205,884	\$ 1,865,109	61.39%	\$ 1,080,970	\$ 92,208
				<b>\$ 3,171,178</b>	<b>\$ 1,672,060</b>	<b>\$ 298,595</b>	<b>\$ 1,970,655</b>	<b>62.14%</b>	<b>\$ 1,120,105</b>	<b>\$ 80,418</b>
<b>FY2024</b>										
A2413	Sustainable Sebastian	GF	10	\$ 10,000	\$ 26	\$ 491	\$ 517	5.17%	\$ -	\$ 9,483
A2423	Working Waterfront Expansion	FIND/CRA	60 / 60	\$ 120,000	\$ 32,158	\$ 38,174	\$ 70,332	58.61%	\$ 49,669	\$ -
A2425	N County Marine Law Enforcement Facility	FIND/DON	50 / 50	\$ 100,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 100,000
A2426	Grant Admin - N County Marine Law Enf Facility	DON/GF	10.4 / 39.7	\$ 50,120	\$ 15,005	\$ 8,925	\$ 23,930	47.75%	\$ 26,190	\$ -
A2427	Riverview Park Improvements	DST	1500	\$ 1,500,000	\$ -	\$ -	\$ -	0.00%	\$ 16,834	\$ 1,483,166
A2428	Riverview Park Master Plan	GF	62.7	\$ 62,700	\$ 17,682	\$ 43,810	\$ 61,492	98.07%	\$ 1,208	\$ -
A2436	Cemetery Building	CTF	75.4	\$ 75,410	\$ 22,017	\$ -	\$ 22,017	29.20%	\$ 53,394	\$ -
A2453	Design Taxiway Golf	FDOT/DST	172.4/43.1	\$ 215,500	\$ 103,050	\$ 97,687	\$ 200,737	93.15%	\$ 10,583	\$ 4,180
A2467	Majestic & Montrose Drainage	DST	133.2	\$ 145,744	\$ 111,403	\$ -	\$ 111,403	76.44%	\$ -	\$ 34,341
				<b>\$ 2,279,474</b>	<b>\$ 301,339</b>	<b>\$ 189,087</b>	<b>\$ 490,426</b>	<b>21.51%</b>	<b>\$ 157,877</b>	<b>\$ 1,631,171</b>

**CITY OF SEBASTIAN  
CAPITAL PROJECT STATUS REPORT AS OF JUNE 30, 2025**

**FY2025**

A2500	Citywide Computers	DST	35	\$ 35,000	\$ 14,023	\$ -	\$ 14,023	40.07%	\$ 19,139	\$ 1,838
A2501	COSV Equipment	DST	15	\$ 15,000	\$ 11,504	\$ -	\$ 11,504	76.70%	\$ -	\$ 3,496
A2502	Network Infrastructure	DST	30	\$ 30,000	\$ 28,930	\$ -	\$ 28,930	96.43%	\$ -	\$ 1,070
A2503	Security Cameras	DST	27.8	\$ 27,762	\$ 2,779	\$ -	\$ 2,779	10.01%	\$ 7,554	\$ 17,429
A2504	City Hall Security Improvements	DST	90	\$ 92,238	\$ -	\$ -	\$ -	0.00%	\$ 92,238	\$ -
A2505	PD Vehicles & Equipment	DST	297	\$ 296,996	\$ -	\$ -	\$ -	0.00%	\$ 293,311	\$ 3,685
A2506	PD Vehicles/Body Cameras	DST	101.6	\$ 101,559	\$ 97,497	\$ -	\$ 97,497	96.00%	\$ -	\$ 4,062
A2507	CAD/RMS System	DST	25	\$ 25,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 25,000
A2508	Hurricane Milton	FEMA	0	\$ -	\$ 297,674	\$ -	\$ 297,674	100.00%	\$ 17,721	\$ (315,395)
A2509	Air Conditioner Replacements	DST	25	\$ 25,000	\$ 11,510	\$ -	\$ 11,510	46.04%	\$ 8,045	\$ 5,445
A2510	Police Patrol Boat	FIND/DST	125/109.5	\$ 234,504	\$ 218,999	\$ -	\$ 218,999	93.39%	\$ -	\$ 15,505
A2511	Stan Mayfield WW Restoration Phase 1	FIND/GF/CRA	100/50/50	\$ 200,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 200,000
A2512	Community Center Upgrades	GF	37.5	\$ 37,500	\$ 8,457	\$ -	\$ 8,457	22.55%	\$ -	\$ 29,043
A2513	JAG Grant - Monoculars	JAG	12.7	\$ 12,750	\$ 12,428	\$ -	\$ 12,428	97.47%	\$ -	\$ 322
A2514	Opioid Settlement	DON/GF	4.9	\$ 4,881	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 4,881
A2521	Park Improvements	RIF	20	\$ 20,000	\$ 14,742	\$ -	\$ 14,742	73.71%	\$ -	\$ 5,258
A2522	CRA Maintenance Equipment	CRA	123.5	\$ 123,500	\$ 91,474	\$ -	\$ 91,474	74.07%	\$ 20,704	\$ 11,323
A2523	Main Street Ramp Dredging	FWC/CRA	50/50	\$ 100,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 100,000
A2524	Main Street Shoreline Stabilization	FIND/CRA	50/50	\$ 100,000	\$ 45,800	\$ -	\$ 45,800	45.80%	\$ 54,195	\$ 5
A2525	Twin Piers Dry Line	FIND/CRA	40/40	\$ 80,000	\$ -	\$ -	\$ -	0.00%	\$ 79,300	\$ 700
A2526	Working Waterfront Expansion	FIND/CRA	250/250	\$ 500,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 500,000
A2527	Working Waterfront Dry Line	FIND/CRA	25/25	\$ 50,000	\$ 36,500	\$ -	\$ 36,500	73.00%	\$ -	\$ 13,500
A2529	Bryant Ct Park Playground	CONT	80	\$ 80,000	\$ 78,951	\$ -	\$ 78,951	98.69%	\$ -	\$ 1,049
A2530	Street Preservation/Repaving	LOGT	1,600	\$ 1,579,739	\$ 177,538	\$ -	\$ 177,538	11.24%	\$ 1,020,562	\$ 381,639
A2531	Street Reconstruction	DST	2,625	\$ 2,625,143	\$ 1,577,688	\$ -	\$ 1,577,688	60.10%	\$ 813,905	\$ 233,550
A2550	Design Terminal Apron Expansion	FAA/FDOT/DST	218.5/5.8/5/8	\$ 230,000	\$ -	\$ -	\$ -	0.00%	\$ 204,826	\$ 25,174
A2551	Construct Taxiway Golf	FDOT/DST	790.1/197.5	\$ 987,600	\$ -	\$ -	\$ -	0.00%	\$ 207,891	\$ 779,709
A2553	Airport Gate Security System	FDOT/AP	28/7	\$ 35,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 35,000
A2560	Sliplining	SW	182	\$ 182,000	\$ 111,029	\$ -	\$ 111,029	61.01%	\$ -	\$ 70,971
A2562	SW Vacuum Truck	DST	485	\$ 485,000	\$ -	\$ -	\$ -	0.00%	\$ 485,000	\$ -
A2564	Canal Study	DST	95	\$ 95,000	\$ 2,500	\$ -	\$ 2,500	2.63%	\$ -	\$ 92,500
A2565	Schumann Drive Box Culvert	DST	750	\$ 750,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 750,000
A2566	Stoncrop Upstream Drainage	FEMA/DST	915/305	\$ 1,220,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,220,000
A2567	CRA Sewer Service/IRC Interlocal	GF	100	\$ 100,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 100,000
A2568	Adaptation Plan	FDEP	55	\$ 55,000	\$ -	\$ -	\$ -	0.00%	\$ 55,000	\$ -
A2569	SW Trailer	DST	7	\$ 7,119	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 7,119

<b>\$ 10,543,291</b>	<b>\$ 2,840,024</b>	<b>\$ -</b>	<b>\$ 2,840,024</b>	<b>26.94%</b>	<b>\$ 3,379,390</b>	<b>\$ 4,323,877</b>
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**GRAND TOTAL**

<b>\$ 19,843,584</b>	<b>\$ 5,952,842</b>	<b>\$ 1,582,865</b>	<b>\$ 7,535,707</b>	<b>37.98%</b>	<b>\$ 5,694,908</b>	<b>\$ 6,612,969</b>
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**EXHIBIT "A" OF RESOLUTION R-25-27  
SUMMARY OF BUDGET CHANGES  
FOR THE QUARTER ENDED June 30, 2025**

**ADJUSTMENTS AFFECTING FUND BALANCES / RESERVES:**

Fund	Gen Fund Dept	Project	Account	Prior Budget	Budget Adjustment	Amended Budget	Entry Date	Council Approval Date	Reason for Adjustment
Gen Fund	Maintenance		Appropriation from General Fund Reserves (R&R)	(\$497,105)	(\$19,919)	(\$517,024)	4/1/2025	Pending	Utilize R & R funds for (2) A/C unit repairs
Gen Fund	Maintenance		R & M - Buildings	\$114,608	\$19,919	\$134,527	4/1/2025	Pending	
Gen Fund		Parks Maintenance Bldg	Appropriation from General Fund Reserves	(\$517,024)	\$378	(\$516,646)	4/2/2025	Pending	Adjustment to close Project # A2429 (Parks
Cap Proj		A2429	Buildings	\$15,376	(\$378)	\$14,998	4/2/2025	Pending	Maintenance Building)
DST		SW Backhoe & Sidearm	Appropriation from DST Reserves	(\$6,589,955)	\$44,817	(\$6,545,138)	4/4/2025	Pending	Adjustment to close Project # A2561 (SW Backhoe),
SW Improv		SW Backhoe & Sidearm	Vehicles & Equipment	\$170,000	(\$44,817)	\$125,183	4/4/2025	Pending	A2563 (SW Sidearm Machine)
Gen Fund	Parks & Rec		Appropriation from General Fund Reserves (R&R)	(\$516,646)	(\$14,910)	(\$531,556)	4/15/2025	Pending	Utilize R & R funds for the replacement of pilings on
Gen Fund	Parks & Rec		R & M - Docks & Piers	\$2,500	\$14,910	\$17,410	4/15/2025	Pending	docks
Gen Fund		CRA Sewer Service	Appropriation from General Fund Reserves	(\$531,556)	(\$100,000)	(\$631,556)	4/24/2025	4/23/2025	Adjustment to create Project # A2567
SW Improv		CRA Sewer Service	Contributions to Other Govt Agencies	\$0	\$100,000	\$100,000	4/24/2025	4/23/2025	(CRA Sewer Service)
DST		SW Facility Pump	Appropriation from DST Reserves	(\$6,497,328)	\$4,800	(\$6,492,528)	5/1/2025	Pending	Adjustment to close Project # A2463 (SW Facility Pump)
SW Improv		SW Facility Pump	R & M - Operating Equipment	\$80,000	(\$4,800)	\$75,200	5/1/2025	Pending	
DST		BSSC Backstops	Appropriation from DST Reserves	(\$6,545,138)	\$47,810	(\$6,497,328)	5/1/2025	Pending	Adjustment to close Project # A2221 (BSSC Backstops)
Cap Proj		BSSC Backstops	Improvements Other than Buildings	\$75,000	(\$47,810)	\$27,190	5/1/2025	Pending	
Gen Fund			Appropriation from General Fund Reserves (R&R)	(\$631,556)	(\$9,013)	(\$640,569)	5/8/2025	Pending	Utilize R & R funds for unexpected repairs for SW
SW Utility Fund			R & M - Operating Equipment	\$55,147	\$9,013	\$64,160	5/8/2025	Pending	Equipment (Vac Truck & John Deere 410K)
DST			Appropriation from DST Reserves	(\$6,492,528)	\$189,671	(\$6,302,857)	5/9/2025	Pending	Closing Projects A2230, A2334, A2434, A2532
Trans Proj Fund		RRX, Sidewalk Davita Dialysis	Sidewalks/Bikepaths	\$190,000	(\$102,752)	\$87,248	5/9/2025	Pending	
Trans Proj Fund		Collier Creek, N Cntr sidewalk	Infrastructure	\$166,029	(\$86,919)	\$79,110	5/9/2025	Pending	
Riverfront		Pedestrian Crossing Signs	Appropriation from RD Reserves	(\$465,721)	\$3,028	(\$462,693)	5/9/2025	Pending	Closing Projects A2528, A2327
Riverfront		Pedestrian Crossing Signs	Signs & Marking Supplies	\$5,000	(\$3,028)	\$1,972	5/9/2025	Pending	
Gen Fund		Natural Landscape/LID Demo	Appropriation from General Fund Reserves	(\$640,014)	\$1,709	(\$638,305)	5/9/2025	Pending	Closing Projects A2528, A2327
Gen Fund		Natural Landscape/LID Demo	R & M - Grounds Maintenance	\$15,000	(\$1,709)	\$13,291	5/9/2025	Pending	
Gen Fund		PD Vehicle Replacement	Appropriation from General Fund Reserves	(\$640,569)	\$555	(\$640,014)	5/9/2025	Pending	Close project A2419 (PD Vehicle Replacement)
Cap Proj		PD Vehicle Replacement	Vehicles & Equipment	\$50,264	(\$555)	\$49,709	5/9/2025	Pending	
Gen Fund	Maintenance		Appropriation from General Fund Reserves (R&R)	(\$638,305)	(\$6,386)	(\$644,691)	5/16/2025	Pending	Utilize R & R funds for unexpected repairs needed for
Gen Fund	Maintenance		R & M - Buildings	\$137,764	\$6,386	\$144,150	5/16/2025	Pending	MIS AC Unit
DST		SW Facility Pump	Appropriation from DST Reserves	(\$6,302,857)	(\$4,800)	(\$6,307,657)	5/1/2025	Pending	Adjustment to restore funding to Project # A2463
SW Impr		SW Facility Pump	R&M - Operating Equipment	\$75,200	\$4,800	\$80,000	5/1/2025	Pending	
DST		Riverview Park Improvements	Appropriation from DST Reserves	(\$6,307,657)	\$1,000,000	(\$5,307,657)	5/19/2025	Pending	Reduce DST funding for project A2427 (Riverview Park
Cap Proj		Riverview Park Improvements	Improvements Other than Buildings	\$2,475,000	(\$1,000,000)	\$1,475,000	5/19/2025	Pending	Improvements) due to anticipated grant funding
Gen Fund	Fleet		Appropriation from General Fund Reserves (R&R)	(\$644,691)	(\$2,270)	(\$646,961)	5/20/2025	Pending	Utilize R & R funds for unexpected repairs to the
Gen Fund	Fleet		R&M - Operating Equipment	\$2,732	\$2,270	\$5,002	5/20/2025	Pending	fuel tank at the Garage
Rec Impact		Playgrounds	Appropriation from Reserves	\$0	\$60,000	\$60,000	5/22/2025	Pending	Close Project A2520 (playgrounds). Playground funded
Rec Impact		Playgrounds	Improvements Other than Buildings	\$60,000	(\$60,000)	\$0	5/22/2025	Pending	by developer's agreement
Gen Fund	MIS		Appropriation from General Fund Reserves (R&R)	(\$646,961)	(\$8,995)	(\$655,956)	5/22/2025	Pending	Utilize R & R funds for the unexpected replacement of
Gen Fund	MIS		Vehicles & Equipment	\$25,884	\$8,995	\$34,879	5/22/2025	Pending	the Police Dept CVA computer
Gen Fund	Police		Appropriation from General Fund Reserves (R&R)	(\$655,956)	(\$12,680)	(\$668,636)	6/2/2025	Pending	Utilize R & R funds for transmission replacements in
Gen Fund	Police		R&M - Vehicles	\$77,000	\$12,680	\$89,680	6/2/2025	Pending	(2) K9 vehicles (PD55 & PD84
DST		Concha Dam	Appropriation from DST Reserves	(\$5,307,657)	\$332,795	(\$4,974,862)	6/10/2025	Pending	Adjustment to reduce funding/expenses for Projecy
DST		Concha Dam	Infrastructure	\$646,790	(\$332,795)	\$313,995	6/10/2025	Pending	# A2261 (Concha Dam)
Gen Fund	Non-Dept		Appropriation from General Fund Reserves	(\$668,636)	(\$7,000)	(\$675,636)	6/10/2025	6/9/2025	Utilize General Fund Reserves for increase in cost of
Gen Fund	Non-Dept		4th of July Expenditures	\$36,000	\$7,000	\$43,000	6/10/2025	6/9/2025	July 4, 2025 Fireworks
Building			Appropriation from Building Reserves	(\$294,984)	(\$18,801)	(\$313,785)	6/26/2025	6/25/2025	Utilize Bldg Dept Reserves for "Forerunner" Software
Building			R&M Office Equipment	\$30,430	\$18,801	\$49,231	6/26/2025	6/25/2025	
			R & R Fund Balance (Used)		(\$74,173)				
			ther Unreserved Fund Balance Increased (Decrease)		\$1,554,962				
			<b>Net Increase (Decrease) to Reserves/Fund Balance:</b>		<b>\$1,480,789</b>				

Note: The *Appropriation from Reserves* account is a reduction of the *Reserves/Fund Balance* accounts and therefore shown as a negative.

**ADJUSTMENTS NOT AFFECTING FUND BALANCES / RESERVES**

(LINE ITEM ADJUSTMENTS WITHIN FUNDS)

Fund	Gen Fund Dept	Project/Account	Prior Budget	Budget Adjustment	Amended Budget	Entry Date	Manager Approval Date	Reason for Adjustment
Cap Proj		Opioid Settlement Contributions & Donations	\$0	(\$4,881)	(\$4,881)	5/29/2025	6/2/2025	Establish Project # A2514 for funds received as part of
Cap Proj		Opioid Settlement Other Grants & Aids	\$0	\$4,881	\$4,881	5/29/2025	6/2/2025	a settlement by opioid manufacturers.
Cap Proj		Waste Management Donation Contributions & Donations	\$0	(\$25,000)	(\$25,000)	5/29/2025	4/1/2025	Establish Project # OP109 for Waste Management
Cap Proj		Waste Management Donation Other Human Services	\$0	\$25,000	\$25,000	5/29/2025	4/1/2025	donation per the contract requirements
Storm Improvements		Adoption Plan SIF Revenue (DEP Grant)	\$0	(\$55,000)	(\$55,000)	6/10/2025	6/9/2025	Establish Project # A2568 which is 100\$ FDEP grant
Storm Improvements		Adoption Plan Consultants	\$0	\$55,000	\$55,000	6/10/2025	6/9/2025	funded
Cap Proj		PD COPE Contributions & Donations Revenue	(\$137,021)	(\$5,100)	(\$142,121)	6/30/2025	7/11/2025	Ongoing Project Adjustments for Contributions
Cap Proj		PD COPE Phys Environment Exp	\$137,021	\$5,100	\$142,121	6/30/2025	7/11/2025	and Donations Received
Cap Proj		PD Volunteers Contributions & Donations Revenue	(\$17,029)	(\$459)	(\$17,488)	6/30/2025	7/11/2025	Ongoing Project Adjustments for Contributions
Cap Proj		PD Volunteers Phys Environment Exp	\$17,029	\$459	\$17,488	6/30/2025	7/11/2025	and Donations Received
Cap Proj		PD SRT Contributions & Donations Revenue	(\$22,181)	(\$6,685)	(\$28,866)	6/30/2025	7/11/2025	Ongoing Project Adjustments for Contributions
Cap Proj		PD SRT Phys Environment Exp	\$22,181	\$6,685	\$28,866	6/30/2025	7/11/2025	and Donations Received
Cap Proj		PD Cadets Contributions & Donations Revenue	(\$16,509)	(\$1,636)	(\$18,145)	6/30/2025	7/11/2025	Ongoing Project Adjustments for Contributions
Cap Proj		PD Cadets Phys Environment Exp	\$16,509	\$1,636	\$18,145	6/30/2025	7/11/2025	and Donations Received
Cap Proj		Memorials & Park Beautification Contributions & Donations Revenue	(\$1,362)	(\$483)	(\$1,845)	6/30/2025	7/11/2025	Ongoing Project Adjustments for Contributions
Cap Proj		Memorials & Park Beautification Phys Environment Exp	\$1,362	\$483	\$1,845	6/30/2025	7/11/2025	and Donations Received