

**BELLEAIR FINANCE BOARD
NOTICE**

TO: Thomas Olson, Chairman
Daniel H. Hartshorne, Vice Chairman
Mary Griffith
Ernest Whittle
Tom Lokey
John Prevas
Tom Kurey

Gary H. Katica, Commission Adviser
Richard Christini, Adviser

There will be a meeting of the **Belleair Finance Board on Thursday, July 10, 2014 at 4:00 p.m. in the Town Hall auditorium.**

Please plan to attend. In the event you are unable to attend this meeting, please notify the Town Clerk's office at 588-3769 Ext. 214 or 312.

Your attendance is very important!

The following agenda items are provided for your consideration:

1. Approval of Minutes - June 12, 2014
Documents: [6-12-14.DOC](#)
2. Citizen's Comments
(Discussion of items not on the agenda. Each speaker will be allowed 3 minutes to speak.)
3. Discussion of BB Golf Club insurance cost
Documents: [AGENDA SUMMARY GOLF INSURANCE.DOCX](#)
4. Maximum Millage Preliminary Rate Discussion
Documents: [AGENDA SUMMARY SHEET-FY2014-15 MMP RATE.PDF](#), [DRAFT-DR420 2014.PDF](#), [DRAFT-DR420MMP-2014.PDF](#), [2ND PRELIMINARY 2014-15 REVENUE BUDGET.PDF](#), [2ND PRELIMINARY 2014-15 EXPENDITURE BUDGET.PDF](#)
5. Commission Advisor Report
6. Other Business
7. Adjournment

** To be distributed.
* Previously distributed.

Copy to: Micah Maxwell, Town Manager
Donna Carlen, Town Clerk
JP Murphy, Assistant Town Manager

MINUTES OF THE BELLEAIR FINANCE BOARD MEETING HELD AT BELLEAIR TOWN HALL ON JUNE 12, 2014 AT 4:00 P.M.

MEMBERS PRESENT: Thomas Olson, Chairman
Mary Griffith
Ernest Whittle
Tom Lokey
Tom Kurey

MEMBERS ABSENT: Dan Hartshorne, Vice Chairman
John Prevas

OTHERS PRESENT: JP Murphy, Assistant Town Manager
Mayor Katica, Commission Advisor

Quorum present on roll call with Mr. Olson presiding. Meeting was called to order at 4:00 P.M.

APPROVAL OF MINUTES – MAY 8, 2014

Mr. Olson stated that the board had for consideration the approval of minutes for the May 8, 2014 board meeting; asked if there were any corrections or changes.

Mr. Whittle moved approval of the minutes of the May 8, 2014 board meetings as submitted. Motion was seconded by Mr. Lokey and was approved unanimously.

CITIZEN'S COMMENTS

No Citizens' Comments.

PRELIMINARY GENERAL FUND FISCAL YEAR 2014-2015 BUDGET

Mr. Olson stated that the board had for discussion the preliminary general fund budget for fiscal year 2014-2015.

Discussion ensued regarding the budget calendar for the adoption of the maximum millage rate and the procedure for setting the recommended proposed maximum millage rate to be submitted to the commission for approval and submission to the property appraiser.

Mr. Murphy stated that staff was working on completing the CAFR to go to the auditor; discussed proposed budget; that there was an increase in property values in Belleair by approximately 4.42%; that there was a total taxable value of \$583,000,000 last year and \$680,000,000 for this year; that Belleview Biltmore Hotel building was valued at 0 but taxable land value had increased; that there was a positive outlook for ad valorem; that the condition of the hotel building was having a stressful impact on surrounding housing market; discussed millage comparison from 2003 to 2014 for property values and change in millage rate; commented on revenue and expenditure forecast; commented on the percentage of revenues expected from state revenue sources; commented on the

PRELIMINARY GENERAL FUND FISCAL YEAR 2014-2015 BUDGET (Continued)

expected increase in ad valorem of 4.32 increase at approximately \$136,432; commented on current millage of 6.0257 and there was no planned increase in millage currently; discussed the steady revenues received from the golf course; stated that at this time there were no budgetary requests for capital spending for next year.

Mr. Murphy further stated that it was an important factor that expenditures were not unbalanced; that a possible increase in insurances and staff pegged at a 10% increase; commented on the increase in cost for fire suppression by 2.11% per the contract with an impact of approximately \$10,000; that staff would review the calculation process regarding the sick leave by-back; commented on personnel changes and possible options for certain professional services; discussed the possibility of leasing fleet vehicles rather than purchase; commented on COLA and merit increase and the impact on the budget.

Micah Badana provided a review of the 2014-2015 budgetary impacts/requests summary and proposed expenditures provided to the board members; stated that there was an increase for contract labor in the Building Department based on the pending contract for a building official; that revenues from the building department were expected to cover the additional expenditure for the building official; that in Support Services there was an increase for fire suppression services from Largo Fire Department of approximately \$10,000; that there were expected increases for general liability insurance of approximately \$17,000; that IT services were expected to be contracted services; that there was an expected increase in attorney services based on expected litigations filed against the town; that in the Police Department there was an expected decrease in salary due to the loss of an officer; that there was an expected increase in hours for administrative assistant which would be a salary increase of approximately \$4800; discussed accreditation program for officers that would increase the travel and per diem expenditure; commented on the equipment requested by the department that was required for the accreditation program; commented on the decrease in protective clothing due to the recent purchase of protective vests for the officers.

Mr. Murphy discussed the pension funding for the officers; commented on the smoothing procedure used by the actuary in determining the assumptions for the amount owed.

Mr. Badana provided a review for Parks and Recreation; stated that there would be a decrease in salaries; commented on tree replacement increase of approximately \$17,500; commented on Hunter Memorial Park and the BCF Agreement requiring a line item of \$5600 for maintenance; that there was a request for two additional vehicles for the department; that there was a request for a new mower for \$7200; that there was a request for the purchase of two new arcade games to be offset by donations.

Mr. Murphy commented that some of the line items were requested items; stated that there were some areas that would allow for some cutback; that part time salaries line item of \$31,130 could be reduced; that there was some discretionary spending in the department.

PRELIMINARY GENERAL FUND FISCAL YEAR 2014-2015 BUDGET (Continued)

Mr. Olson stated that the board would like to discuss the overall COLA.

Mr. Murphy stated that COLA was historically based on the March CPI; that the CPI was 1.5% and was staff's recommended increase for COLA; that for evaluations purposes the merit increase was a 3% system and the typical average was usually 2.6 to 2.8%; that the board could recommend one or the other program or both.

Mr. Olson commented on maintaining a salary enhancement for employees; that he would like comment from other board members in that regard.

Discussions ensued regarding the salary enhancement for employees; regarding the total cost of \$59,789 for the 1.5% COLA for all funds; regarding the town's salary comparison to similar positions in other municipalities; regarding calculations for employee merit increases; regarding the COLA allowance in last year's budget along with increase for manager's salary and allowing him the flexibility to address other individual salaries; regarding having the information for discussion with board members.

Mr. Olson asked the board's opinion for salary increase based on the \$59,789 cost; stated that the board should start with that cost as a recommendation across the board.

Mr. Murphy stated for clarification that the \$59,789 was an inclusive number for 401k and other benefits.

Discussions ensued regarding employees feelings regarding the salary and benefits provided by the town; regarding the employee's comments regarding the cost of family medical costs; regarding the salaries of town employees being equivalent to the market.

It was a consensus of the board members to recommend approval of the 1.5% COLA increase for employees at a cost of \$59,789 for the 2014-2015 fiscal year budget.

COMMISSION ADVISOR REPORT

Mayor Katica was not in attendance.

OTHER BUSINESS

Discussions ensued regarding the options for the town water system.

Discussions ensued regarding the level of service for programs provided by the town; regarding the solid waste/recycling program being provided by City of Clearwater; regarding the condition of the recycling containers; regarding the monthly billing program.

ADJOURNMENT

There being no further business to come before the board the meeting was adjourned in due form at 5:10 PM.

APPROVED:

Chairman

Summary

To: Finance Board
From: Stefan Massol
Subject: Belleview Biltmore Golf Club Insurance Cost
Memo Date: 7/8/14

Summary: At the request of the Finance Board, staff has asked a representative from the town's insurance broker to provide a breakdown of the annual insurance cost associated with the Belleview Biltmore Golf Club. The amounts for the current fiscal year 2013-14 and 2014-15 were requested by staff. They are expected to be made available for review at the meeting.

Previous Board Action: None.

Background/Problem Discussion: The town has owned the Belleview Biltmore Golf Club since February 2013. It has been operated by Green Golf Partners since that time. Beginning in January 2014 the town has been in a long-term lease agreement with Green Golf Partners for operation and maintenance of the property, including the course, restaurant and pro-shop.

Alternatives/Options: None.

Financial Implications: This is to be provided at the meeting.

Recommendation: This item is for discussion purposes only.

Proposed Motion: This item is for discussion purposes only.

Summary

To: Finance Board
From: Micah Badana
Subject: Setting of the Maximum Millage Preliminary Rate
Date: 07/10/14

Summary: As part of the Truth in Millage Process, local taxing authorities must set and notify the tax collector of, the Maximum Millage Preliminary (MMP) rate to be levied for collection of Ad Valorem Property Tax. The final millage rate shall not exceed the previously set maximum millage rate. The Commission may set a final rate equal to, or less than the MMP. The fiscal year 2013-14 millage is 6.0257: 5.0257 to the General Fund, and 1.0000 to the Infrastructure Fund (CIP). All millage calculations are based upon the certified total taxable value of \$608,845,499 dollars. The statutory mandate of 95% percent collection of the total taxable value is \$578,403,224 dollars. This represents an increase of 4.37% over the prior year's total taxable value.

Previous Commission Action: The Commission must set a maximum millage rate to be published on the TRIM notices pursuant to F.S. 200.065(5)

Background/Problem Discussion: Staff has identified three "benchmarked" rates.

1. The current fiscal year rate of 6.0257. If this rate is retained both the General Fund and CIP (Infrastructure) Fund will see a 4.37% percent increase
2. The Current Year Rolled Back Rate as per the DR-420 MMP. This rate assumes that the increase to the millage rate only reflects an adjustment to bring proceeds commensurate with the preceding year. The calculation is based on 100% collection of current year total taxable value. Staff identified this rate at 6.3300.
3. The final benchmarked rate utilizes the statutorily approved calculations for setting the maximum millage rate allowed. This rate factors in a change in per capita Florida income (CPI) of 1.0315. This calculated rate of 6.5294 results in a net increase to the General Fund of \$364,763 dollars and \$72,579 dollars to the Infrastructure Fund.

Alternatives/Options: Commission may set the MMP to any number not more than their statutory maximum millage (10 Mills)

Financial Implications: The MMP greatly affects the amount of Ad Valorem Revenue to the general governmental funds. Below, staff has identified three benchmark rates for discussion.

Total Taxable Value at 95% Collection-\$578,403,224
Recap

| Description | Rate | Net Proceeds | General Fund | CIP |
|----------------------|--------|--------------|--------------|------------|
| FY 13-14 Rate | 6.0257 | \$ 3,485,284 | \$ 2,906,881 | \$ 578,403 |
| 95% Adjusted RBR | 6.3300 | \$ 3,661,292 | \$ 3,053,680 | \$ 607,613 |
| RBR-Adjusted for CPI | 6.5294 | \$ 3,776,626 | \$ 3,149,873 | \$ 626,753 |

Recommendation: Discussion of Maximum Millage Preliminary Rate

Proposed Motion: Set MMP at current millage rate of 6.0257



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

DRAFT

| | | | |
|----------------------|-------------------|---------|----------|
| Year: | 2014 | County: | Pinellas |
| Principal Authority: | Taxing Authority: | | |

SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | |
|---|--|---|--|------------|
| 1. | Current year taxable value of real property for operating purposes | \$ | 604,340,871 | (1) |
| 2. | Current year taxable value of personal property for operating purposes | \$ | 5,080,425 | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | \$ | | (3) |
| 4. | Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i> | \$ | 609,421,296 | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | \$ | 575,797 | (5) |
| 6. | Current year adjusted taxable value <i>(Line 4 minus Line 5)</i> | \$ | 608,845,499 | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | \$ | 583,340,612 | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number (9) |
| Property Appraiser Certification | | I certify the taxable values above are correct to the best of my knowledge. | | |
| SIGN HERE | Signature of Property Appraiser: | Date : | | |

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | | | |
|-----|--|----|-------------|-------------|------|
| 10. | Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i> | | 6.0257 | per \$1,000 | (10) |
| 11. | Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i> | \$ | 3,515,036 | | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i> | \$ | | | (12) |
| 13. | Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i> | \$ | 3,515,036 | | (13) |
| 14. | Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i> | \$ | | | (14) |
| 15. | Adjusted current year taxable value <i>(Line 6 minus Line 14)</i> | \$ | 608,845,499 | | (15) |
| 16. | Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i> | | 5.7733 | per \$1000 | (16) |
| 17. | Current year proposed operating millage rate | | | per \$1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i> | \$ | | | (18) |

| | | | | |
|-----|--|---|--|------|
| 19. | TYPE of principal authority (check one) | <input type="checkbox"/> County | <input type="checkbox"/> Independent Special District | (19) |
| | | <input checked="" type="checkbox"/> Municipality | <input type="checkbox"/> Water Management District | |
| 20. | Applicable taxing authority (check one) | <input checked="" type="checkbox"/> Principal Authority | <input type="checkbox"/> Dependent Special District | (20) |
| | | <input type="checkbox"/> MSTU | <input type="checkbox"/> Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | <input type="checkbox"/> Yes | <input type="checkbox"/> No | (21) |

| | | |
|--|---|------------------------------------|
| DEPENDENT SPECIAL DISTRICTS AND MSTUs |  | STOP HERE - SIGN AND SUBMIT |
|--|---|------------------------------------|

| | | | | |
|-----|--|----|--------------------|------|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i> | \$ | 3,515,036 | (22) |
| 23. | Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i> | | 5.7733 per \$1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i> | \$ | 3,518,372 | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i> | \$ | 3,672,190 | (25) |
| 26. | Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i> | | 6.0257 per \$1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i> | | 4.37 % | (27) |

| | | | |
|------------------------------------|--------|--------|---------|
| First public budget hearing | Date : | Time : | Place : |
|------------------------------------|--------|--------|---------|

| | | | | | |
|---|---|--|---|--------|--------------|
| S I G N H E R E | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | | |
| | Signature of Chief Administrative Officer : | | | Date : | |
| | Title : | | Contact Name and Contact Title : | | |
| | Mailing Address : | | Physical Address : | | |
| | City, State, Zip : | | Phone Number : | | Fax Number : |

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE**
For municipal governments, counties, and special districts

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| | | |
|----------------------|--------------|-------------------|
| Year: 2014 | DRAFT | County: Pinellas |
| Principal Authority: | | Taxing Authority: |

| | | | | | |
|--|--------------------------|-----|-------------------------------------|----|-----|
| 1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No | (1) |
|--|--------------------------|-----|-------------------------------------|----|-----|

IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.

| | | | |
|--|--------|-------------|-----|
| 2. Current year rolled-back rate from Current Year Form DR-420, Line 16 | 5.7733 | per \$1,000 | (2) |
| 3. Prior year maximum millage rate with a majority vote from 2013 Form DR-420MM, Line 13 | 6.6068 | per \$1,000 | (3) |
| 4. Prior year operating millage rate from Current Year Form DR-420, Line 10 | 6.0257 | per \$1,000 | (4) |

If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.

Adjust rolled-back rate based on prior year majority-vote maximum millage rate

| | | | |
|--|----|-------------|------------------|
| 5. Prior year final gross taxable value from Current Year Form DR-420, Line 7 | \$ | 583,340,612 | (5) |
| 6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i> | \$ | 3,854,015 | (6) |
| 7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 | \$ | | (7) |
| 8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i> | \$ | 3,854,015 | (8) |
| 9. Adjusted current year taxable value from Current Year form DR-420 Line 15 | \$ | 608,845,499 | (9) |
| 10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i> | | 6.3300 | per \$1,000 (10) |

Calculate maximum millage levy

| | | | |
|---|--------|-------------|------|
| 11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i> | 6.3300 | per \$1,000 | (11) |
| 12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i> | | 1.0315 | (12) |
| 13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i> | 6.5294 | per \$1,000 | (13) |
| 14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i> | 7.1823 | per \$1,000 | (14) |
| 15. Current year proposed millage rate | | per \$1,000 | (15) |

16. **Minimum vote required to levy proposed millage:** (Check one)

a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. *Enter Line 13 on Line 17.*

b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. *Enter Line 15 on Line 17.*

c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. *Enter Line 15 on Line 17.*

d. Referendum: The maximum millage rate is equal to the proposed rate. *Enter Line 15 on Line 17.*

| | | | |
|---|----|-------------|------|
| 17. The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i> | | per \$1,000 | (17) |
| 18. Current year gross taxable value from Current Year Form DR-420, Line 4 | \$ | 609,421,296 | (18) |

| | | | |
|---|---|---|---|
| Taxing Authority : | | | |
| 19. | Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i> | \$ | (19) |
| 20. | Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i> | \$ | (20) |
| DEPENDENT SPECIAL DISTRICTS AND MSTUs | |  | STOP HERE. SIGN AND SUBMIT. |
| 21. | Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i> | \$ | (21) |
| 22. | Total current year proposed taxes <i>(Line 19 plus Line 21)</i> | \$ | (22) |
| Total Maximum Taxes | | | |
| 23. | Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i> | \$ | (23) |
| 24. | Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i> | \$ | (24) |
| Total Maximum Versus Total Taxes Levied | | | |
| 25. | Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one) | <input type="checkbox"/> YES <input type="checkbox"/> NO | (25) |
| S I G N H E R E | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. |
| | Signature of Chief Administrative Officer : | | Date : |
| | Title : | Contact Name and Contact Title : | |
| | Mailing Address : | Physical Address : | |
| | City, State, Zip : | Phone Number : | Fax Number : |

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2014 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2013 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2013 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

TOWN OF BELLEAIR
Revenue Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % |
|--|-----------|-----------|-----------|-----------|-----------|-------|-----------|---------|-----------|-------|
| | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Rec. | Budget | Change | Budget | Old |
| | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 1 GENERAL FUND | | | | | | | | | | |
| 300000 | | | | | | | | | | |
| 300320 TENNIS ANNUAL PERMITS | 1,338 | 2,200 | 2,613 | 873 | 1,200 | 73% | 1,200 | | 1,200 | 100% |
| Group: | 1,338 | 2,200 | 2,613 | 873 | 1,200 | 73% | 1,200 | 0 | 1,200 | 100% |
| 310000 | | | | | | | | | | |
| 311100 AD VALOREM | 2,416,034 | 2,443,823 | 2,779,389 | 2,728,498 | 2,792,320 | 98% | 2,792,320 | 117,310 | 2,909,630 | 104% |
| 313100 ELECTRIC FRANCHISE | 380,691 | 352,172 | 339,314 | 241,886 | 380,100 | 64% | 380,100 | -40,000 | 340,100 | 89% |
| 313400 GAS FRANCHISE | 21,020 | 19,947 | 20,219 | 13,950 | 22,000 | 63% | 22,000 | | 22,000 | 100% |
| 315000 COMMUNICATION SERVICES | 198,023 | 205,018 | 201,448 | 111,980 | 200,300 | 56% | 200,300 | | 200,300 | 100% |
| Group: | 3,015,768 | 3,020,960 | 3,340,370 | 3,096,314 | 3,394,720 | 91% | 3,394,720 | 77,310 | 3,472,030 | 102% |
| 320000 MASTER TREE PLANTING | | | | | | | | | | |
| 321100 OCCUPATIONAL LICENSE | 27,075 | 24,445 | 30,743 | 4,530 | 22,900 | 20% | 22,900 | 2,100 | 25,000 | 109% |
| Group: | 27,075 | 24,445 | 30,743 | 4,530 | 22,900 | 20% | 22,900 | 2,100 | 25,000 | 109% |
| 330000 STATE CONTRIBUTIONS-POLICE RETIREMENT | | | | | | | | | | |
| 335100 ALCOHOL BEVERAGE LICENSE | 598 | 839 | 318 | 916 | 400 | 229% | 400 | | 400 | 100% |
| 335120 STATE REVENUE SHARING | 86,232 | 86,813 | 88,164 | 58,217 | 89,800 | 65% | 89,800 | 3,200 | 93,000 | 103% |
| 335180 SALES TAX | 204,003 | 213,734 | 214,026 | 132,577 | 223,000 | 59% | 223,000 | 8,400 | 231,400 | 103% |
| 335181 SALES TAX COLLECTED | 646 | 9 | | | 0 | 0% | | | 0 | 0% |
| 335410 GASOLINE REBATE | 3,448 | 4,436 | 3,897 | 2,952 | 3,500 | 84% | 3,500 | 1,000 | 4,500 | 128% |
| 337200 GRANTS | 1,012 | 28,360 | | | 30,300 | 0% | 30,300 | | 30,300 | 100% |
| Group: | 295,939 | 334,191 | 306,405 | 194,662 | 347,000 | 56% | 347,000 | 12,600 | 359,600 | 103% |
| 340000 | | | | | | | | | | |
| 341200 ZONING & VARIANCE FEES | 602 | 900 | 900 | 1,200 | 800 | 150% | 800 | | 800 | 100% |
| 341802 BUILDING PERMITS | 205,084 | 204,713 | 178,878 | 263,014 | 205,000 | 128% | 205,000 | 20,000 | 225,000 | 109% |
| 342103 SPECIAL DUTY POLICE | 2,795 | 4,320 | 2,860 | 1,533 | 2,000 | 77% | 2,000 | | 2,000 | 100% |
| 343900 LOT MOWING | 7,817 | -283 | 5,445 | 6,578 | 0 | ***% | | | 0 | 0% |
| 347210 RECREATION (PROG. | 319,012 | 249,613 | 245,372 | 203,743 | 250,200 | 81% | 250,200 | 2,800 | 253,000 | 101% |
| 347211 RECREATION PERMITS | 2,020 | 32,542 | 28,890 | 21,580 | 31,000 | 70% | 31,000 | -1,000 | 30,000 | 96% |
| 347213 REC-VENDING MACHINE SALES | 22,766 | 4,069 | 3,399 | 2,300 | 6,000 | 38% | 6,000 | | 6,000 | 100% |
| 347214 Concession Stand Sales | 2,727 | 2,395 | 5,815 | 3,991 | 0 | ***% | | | 0 | 0% |
| 347217 MERCHANDISE | 499 | 8 | | | 0 | 0% | | | 0 | 0% |
| 347530 SPECIAL EVENTS-Private | 7,443 | 3,853 | 6,403 | 5,533 | 6,000 | 92% | 6,000 | | 6,000 | 100% |
| 347540 SPECIAL EVENTS-ATHLETIC | 39,947 | 25,376 | 26,330 | 16,273 | 28,000 | 58% | 28,000 | | 28,000 | 100% |
| Group: | 610,712 | 527,506 | 504,292 | 525,745 | 529,000 | 99% | 529,000 | 21,800 | 550,800 | 104% |
| 350000 | | | | | | | | | | |
| 351100 COURT FINES (POLICE) | 32,804 | 6,573 | 3,019 | 1,491 | 6,000 | 25% | 6,000 | | 6,000 | 100% |
| 351300 POLICE ACADEMY | 483 | 492 | 254 | 116 | 300 | 39% | 300 | | 300 | 100% |
| 351400 RESTITUTION | 1,951 | 1,434 | 1,631 | 767 | 1,500 | 51% | 1,500 | | 1,500 | 100% |

TOWN OF BELLEAIR
Revenue Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| Account | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|-----------------------|---------------------------|-----------|-----------|-----------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|
| | 10-11 | 11-12 | 12-13 | 13-14 | Budget 13-14 | Rec. 13-14 | Budget 14-15 | Change 14-15 | Budget 14-15 | Budget 14-15 |
| 1 GENERAL FUND | | | | | | | | | | |
| 351402 | OTC FINES AND TICKETS | 840 | 330 | 90 | 250 | 36% | 250 | | 250 | 100% |
| 354000 | ORDINANCE VIOLATION | | | 72,618 | 0 | *** | | | 0 | 0% |
| | Group: | 35,238 | 9,339 | 5,234 | 75,082 | 8,050 | 933% | 8,050 | 0 | 8,050 100% |
| 360000 | INTEREST | 20,529 | 14,674 | 9,504 | 1,824 | 15,000 | 12% | 15,000 | | 15,000 100% |
| 362000 | RENTAL INCOME | 16,590 | 13,786 | 4,800 | 4,000 | 4,800 | 83% | 4,800 | | 4,800 100% |
| 364100 | INSURANCE PROCEEDS | | 39,401 | 3,780 | 11,494 | 0 | *** | | | 0 0% |
| 365900 | SALE OF SURPLUS METAL | | 1,064 | | | 0 | 0% | | | 0 0% |
| 365901 | SALE OF AUCTIONED ASSETS | 13,075 | 5,283 | 2,707 | 28,469 | 7,300 | 390% | 7,300 | | 7,300 100% |
| 366903 | DONATION-RECREATION | 27,017 | 27,809 | 15,364 | 261,860 | 0 | *** | | | 0 0% |
| 366905 | CONTRIBUTION - POL. | 1,998 | 350 | 490 | 250 | 0 | *** | | | 0 0% |
| 366909 | DONATION - VANITY PLATE | | 20 | 5 | 75 | 0 | *** | | | 0 0% |
| 366911 | Special events | 34,365 | 140,415 | 194,061 | 167,791 | 192,000 | 87% | 192,000 | -13,000 | 179,000 93% |
| 369000 | MISCELLANEOUS | 85,770 | 60,475 | 604,183 | 21,720 | 44,800 | 48% | 44,800 | | 44,800 100% |
| | Group: | 199,344 | 303,277 | 834,894 | 497,483 | 263,900 | 189% | 263,900 | -13,000 | 250,900 95% |
| 370000 | UNEXPENDED BUDGETED FUNDS | | | | | | | | | |
| 370201 | RESERVES | | | | | 40,000 | 0% | 40,000 | 10,000 | 50,000 125% |
| | Group: | | | | | 40,000 | 0% | 40,000 | 10,000 | 50,000 125% |
| 380000 | OPERATING TRANSFER | | | | | | | | | |
| 381000 | RESERVES (PRIOR YEARS) | 550 | | | | 0 | 0% | | | 0 0% |
| 381200 | TRANSFER FROM 301 | 68,300 | 118,700 | 32,200 | | 32,200 | 0% | 32,200 | -32,200 | 0 0% |
| 381210 | TRANSFER FROM 105 | | | 4,500 | | 4,500 | 0% | 4,500 | | 4,500 100% |
| 381302 | TRANSFER FROM 305 | | | 200,000 | | 200,000 | 0% | 200,000 | -25,000 | 175,000 87% |
| 381401 | TRANSFER FROM 401 | | 40,000 | 40,000 | | 40,000 | 0% | 40,000 | | 40,000 100% |
| 381404 | TRANSFER | | | | | 0 | 0% | | 25,000 | 25,000 ***** |
| 383000 | ADMINISTRATIVE FEES | 454,400 | 476,800 | 476,800 | | 476,800 | 0% | 476,800 | -15,060 | 461,740 96% |
| 389300 | STATE CRIME PREVENTION | | 1,000 | | | 1,000 | 0% | 1,000 | | 1,000 100% |
| | Group: | 523,250 | 636,500 | 753,500 | | 754,500 | 0% | 754,500 | -47,260 | 707,240 93% |
| 390000 | PREVIOUS YEAR'S REVENUE | | | | | | | | | |
| 390900 | PRIOR YEAR PO FUND | | | -15,238 | | 0 | 0% | | | 0 0% |
| 399999 | PRIOR YEAR PO FUND | 160 | | | | 0 | 0% | | | 0 0% |
| 399999 | PRIOR YEAR PO FUND | 8,096 | | | | 0 | 0% | | | 0 0% |
| 399999 | PRIOR YEAR PO FUND | | | 265 | | 0 | 0% | | | 0 0% |
| | Group: | 8,256 | | -14,973 | | 0 | 0% | 0 | 0 | 0 0% |
| | Fund: | 4,716,920 | 4,858,418 | 5,763,078 | 4,394,689 | 5,361,270 | 82% | 5,361,270 | 63,550 | 5,424,820 101% |
| | Grand Total: | 4,716,920 | 4,858,418 | 5,763,078 | 4,394,689 | 5,361,270 | | 5,361,270 | 63,550 | 5,424,820 |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

1 GENERAL FUND

| Account | Object | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|-----------------|---------|-------|-------|-------|-----------------|---------------|-----------------|------------------|-----------------|-----------------|
| | | 10-11 | 11-12 | 12-13 | 13-14 | Budget 13-14 | Exp. 13-14 | Budget 14-15 | Changes 14-15 | Budget 14-15 | Budget 14-15 |
| 521000 | POLICE | | | | | | | | | | |
| 54620 | MAIN. - VEHICLE | | -358 | | | 0 | 0% | | | 0 | 0% |
| 55210 | OPERATING SUPPL | | 4,197 | | | 0 | 0% | | | 0 | 0% |
| | Account: | | 3,839 | | | 0 | ***% | 0 | 0 | 0 | 0% |
| 572100 | PUBLIC WORKS | | | | | | | | | | |
| 55210 | OPERATING SUPPL | | | | 2 | 0 | ***% | | | 0 | 0% |
| | Account: | | | | 2 | 0 | ***% | 0 | 0 | 0 | 0% |
| 572200 | RECREATION | | | | | | | | | | |
| 52300 | LIFE/HOSP. INS. | | -798 | | | 0 | 0% | | | 0 | 0% |
| | Account: | | -798 | | | 0 | ***% | 0 | 0 | 0 | 0% |
| | Orgn: | | 3,041 | | 2 | 0 | ***% | 0 | 0 | 0 | 0% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| 1 GENERAL FUND 1 ADMINISTRATION | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|------------------------------------|---------------------------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 513100 | ADMINISTRATION | | | | | | | | | | |
| 51200 | SALARIES | 108,908 | 115,208 | 106,638 | 90,173 | 122,400 | 74% | 122,400 | 3,100 | 125,500 | 102% |
| 51201 | PT SALARIES | | 3,036 | 996 | 121 | 0 | ***% | | | 0 | 0% |
| 51500 | SICK LEAVE | 5,054 | 4,902 | 1,223 | | 5,700 | 0% | 5,700 | | 5,700 | 100% |
| 52100 | FICA | 9,164 | 8,424 | 8,367 | 6,699 | 8,500 | 79% | 8,500 | 1,600 | 10,100 | 118% |
| 52200 | RETIREMENT-401K GENERAL P | 10,257 | 10,810 | 9,707 | 8,039 | 9,750 | 82% | 9,750 | 2,150 | 11,900 | 122% |
| 52300 | LIFE/HOSP. INS. | 14,199 | 15,019 | 15,753 | 11,378 | 16,400 | 69% | 16,400 | 700 | 17,100 | 104% |
| 52301 | MEDICAL BENEFIT | | 1,802 | 1,555 | 1,113 | 1,200 | 93% | 1,200 | | 1,200 | 100% |
| 54000 | TRAV & PER DIEM | 3,922 | 2,988 | 3,027 | 7,112 | 5,100 | 139% | 5,100 | | 5,100 | 100% |
| 54100 | TELEPHONE | 2,583 | 1,729 | 3,302 | 1,784 | 1,500 | 119% | 1,500 | 500 | 2,000 | 133% |
| 54620 | MAIN. - VEHICLE | | | 719 | 129 | 0 | ***% | | | 0 | 0% |
| 55100 | OFFICE SUPPLIES | 706 | 138 | 118 | | 0 | 0% | | | 0 | 0% |
| 55210 | OPERATING SUPPL | 2,570 | 3,327 | 2,343 | 827 | 2,000 | 41% | 2,000 | -200 | 1,800 | 90% |
| 55240 | UNIFORMS | | 112 | | 60 | 100 | 60% | 100 | | 100 | 100% |
| 55410 | MEMBERSHIPS | 2,689 | 3,768 | 3,916 | 3,336 | 1,500 | 222% | 1,500 | 1,500 | 3,000 | 200% |
| 55420 | TRAINING, AIDS | 325 | 1,612 | 1,760 | 3,624 | 0 | ***% | | 2,000 | 2,000 | ****% |
| 58101 | CAPITAL PURCH. | | | | 9,917 | 0 | ***% | | | 0 | 0% |
| 58102 | TRANSFER TO 301 | 3,000 | | 6,000 | | 6,000 | 0% | 6,000 | | 6,000 | 100% |
| | Account: | 163,377 | 172,875 | 165,424 | 144,312 | 180,150 | 80% | 180,150 | 11,350 | 191,500 | 106% |
| | Orgn: | 163,377 | 172,875 | 165,424 | 144,312 | 180,150 | 80% | 180,150 | 11,350 | 191,500 | 106% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|----------------|---------------------------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| | | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 1 GENERAL FUND | | | | | | | | | | | |
| 2 TOWN CLERK | | | | | | | | | | | |
| 513300 | TOWN CLERK'S DEPT. | | | | | | | | | | |
| 51100 | SALARIES:EXEC. | 2,414 | 6,000 | 2,400 | | 0 | 0% | | | 0 | 0% |
| 51200 | SALARIES | 106,496 | 111,683 | 116,038 | 85,269 | 118,000 | 72% | 118,000 | 1,820 | 119,820 | 101% |
| 51205 | LONGEVITY | 1,400 | | | | 0 | 0% | | | 0 | 0% |
| 51400 | OVERTIME | | 55 | | | 0 | 0% | | | 0 | 0% |
| 51500 | SICK LEAVE | 3,424 | 4,753 | 988 | | 5,000 | 0% | 5,000 | -2,140 | 2,860 | 57% |
| 52100 | FICA | 8,601 | 9,275 | 9,054 | 6,477 | 9,200 | 70% | 9,200 | -100 | 9,100 | 98% |
| 52200 | RETIREMENT-401K GENERAL P | 10,019 | 10,484 | 10,532 | 7,674 | 10,600 | 72% | 10,600 | 450 | 11,050 | 104% |
| 52300 | LIFE/HOSP. INS. | 20,245 | 21,408 | 22,458 | 16,835 | 23,300 | 72% | 23,300 | 1,350 | 24,650 | 105% |
| 52301 | MEDICAL BENEFIT | 1,204 | 1,207 | 1,204 | 878 | 1,200 | 73% | 1,200 | | 1,200 | 100% |
| 54000 | TRAV & PER DIEM | 783 | 1,662 | 1,230 | 483 | 1,200 | 40% | 1,200 | | 1,200 | 100% |
| 54100 | TELEPHONE | 7 | 12 | 26 | 23 | 100 | 23% | 100 | | 100 | 100% |
| 54200 | POSTAGE | 677 | 912 | 1,008 | 511 | 1,000 | 51% | 1,000 | | 1,000 | 100% |
| 54670 | MAINT. - EQUIP | 2,434 | 554 | 277 | | 500 | 0% | 500 | | 500 | 100% |
| 54700 | ORDINANCE CODES | 4,213 | 3,539 | 4,591 | 2,195 | 3,000 | 73% | 3,000 | | 3,000 | 100% |
| 54930 | ADVERTISING | 1,875 | 3,092 | 4,789 | 4,135 | 2,500 | 165% | 2,500 | | 2,500 | 100% |
| 54940 | FILING FEES | 586 | 1,268 | 963 | 1,205 | 1,000 | 121% | 1,000 | | 1,000 | 100% |
| 55100 | OFFICE SUPPLIES | 1,146 | 1,786 | 1,163 | 737 | 1,000 | 74% | 1,000 | | 1,000 | 100% |
| 55101 | BOARDS EXPENSES | 4,234 | 3,080 | 11,872 | 10,929 | 15,600 | 70% | 15,600 | | 15,600 | 100% |
| 55210 | OPERATING SUPPL | 1,116 | 204 | 1,981 | 1,915 | 1,000 | 192% | 1,000 | | 1,000 | 100% |
| 55222 | RECORDS MGMT.-FEES | 1,636 | 1,694 | 4,385 | 1,897 | 4,600 | 41% | 4,600 | | 4,600 | 100% |
| 55240 | UNIFORMS | 235 | 252 | | | 100 | 0% | 100 | | 100 | 100% |
| 55290 | ELECTIONS | | 9,565 | 36 | | 0 | 0% | | 8,000 | 8,000 | ***** |
| 55410 | MEMBERSHIPS | 257 | 260 | 480 | 230 | 300 | 77% | 300 | | 300 | 100% |
| 55420 | TRAINING, AIDS | 395 | 700 | 995 | 571 | 1,000 | 57% | 1,000 | | 1,000 | 100% |
| 56405 | COMPUTER SYSTEM | | 110 | | | 400 | 0% | 400 | 17,900 | 18,300 | 4575% |
| 57900 | ARCHIVES | | | | 69 | 200 | 35% | 200 | | 200 | 100% |
| | Account: | 173,397 | 193,555 | 196,470 | 142,033 | 200,800 | 71% | 200,800 | 27,280 | 228,080 | 113% |
| | Orgn: | 173,397 | 193,555 | 196,470 | 142,033 | 200,800 | 71% | 200,800 | 27,280 | 228,080 | 113% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| 1 GENERAL FUND 3 BUILDING | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|------------------------------|---------------------------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 515000 | BUILDING DEPT. | | | | | | | | | | |
| 51200 | SALARIES | 108,145 | 120,080 | 109,719 | 29,209 | 40,500 | 72% | 40,500 | 600 | 41,100 | 101% |
| 51205 | LONGEVITY | 700 | | | | 0 | 0% | | | 0 | 0% |
| 51500 | SICK LEAVE | 4,939 | 4,717 | 287 | | 1,500 | 0% | 1,500 | | 1,500 | 100% |
| 52100 | FICA | 8,645 | 9,483 | 8,363 | 2,195 | 3,700 | 59% | 3,700 | -450 | 3,250 | 87% |
| 52200 | RETIREMENT-401K GENERAL P | 10,233 | 11,218 | 9,900 | 2,629 | 4,100 | 64% | 4,100 | -250 | 3,850 | 93% |
| 52300 | LIFE/HOSP. INS. | 17,213 | 18,200 | 15,331 | 4,876 | 7,050 | 69% | 7,050 | 350 | 7,400 | 104% |
| 52301 | MEDICAL BENEFIT | 1,204 | 1,207 | 1,204 | 839 | 1,200 | 70% | 1,200 | | 1,200 | 100% |
| 52900 | CODE ENFORCE. | 3,296 | | | | 0 | 0% | | | 0 | 0% |
| 53160 | CONTRAC. LABOR | 1,458 | 108 | 33,807 | 75,896 | 80,000 | 95% | 80,000 | 20,000 | 100,000 | 125% |
| 54000 | TRAV & PER DIEM | | | | | 500 | 0% | 500 | | 500 | 100% |
| 54100 | TELEPHONE | 824 | 863 | 704 | 304 | 500 | 61% | 500 | 1,400 | 1,900 | 380% |
| 54670 | MAINT. - EQUIP | 2,643 | 3,316 | 3,914 | 2,306 | 1,000 | 231% | 1,000 | | 1,000 | 100% |
| 55100 | OFFICE SUPPLIES | 776 | 654 | 688 | 299 | 1,000 | 30% | 1,000 | -1,000 | 0 | 0% |
| 55210 | OPERATING SUPPL | 5,673 | 2,239 | 1,595 | 322 | 1,100 | 29% | 1,100 | -100 | 1,000 | 90% |
| 55240 | UNIFORMS | 388 | 71 | 214 | 154 | 200 | 77% | 200 | | 200 | 100% |
| 55410 | MEMBERSHIPS | 100 | 161 | 150 | | 400 | 0% | 400 | -400 | 0 | 0% |
| 55420 | TRAINING, AIDS | 243 | 647 | | 289 | 500 | 58% | 500 | 1,000 | 1,500 | 300% |
| 56405 | COMPUTER SYSTEM | 64 | | 107 | | 0 | 0% | | 1,200 | 1,200 | ***** |
| 58102 | TRANSFER TO 301 | | | 10,000 | | 0 | 0% | | | 0 | 0% |
| | Account: | 166,544 | 172,964 | 195,983 | 119,318 | 143,250 | 83% | 143,250 | 22,350 | 165,600 | 115% |
| | Orgn: | 166,544 | 172,964 | 195,983 | 119,318 | 143,250 | 83% | 143,250 | 22,350 | 165,600 | 115% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------|---------------------------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| | | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 1 | GENERAL FUND | | | | | | | | | | |
| 4 | SUPPORT SERVICE | | | | | | | | | | |
| 519000 | SUPPORT SERVICES | | | | | | | | | | |
| 51200 | SALARIES | 263,703 | 305,278 | 336,641 | 260,295 | 360,000 | 72% | 360,000 | -15,900 | 344,100 | 95% |
| 51201 | PT SALARIES | 15,095 | 10,553 | 2,676 | | 0 | 0% | | | 0 | 0% |
| 51205 | LONGEVITY | 1,400 | | | | 0 | 0% | | | 0 | 0% |
| 51210 | Unused Medical | 85 | 600 | 364 | 533 | 0 | *** | | | 0 | 0% |
| 51400 | OVERTIME | 1,539 | 1,187 | 930 | 1,421 | 400 | 355% | 400 | | 400 | 100% |
| 51500 | SICK LEAVE | 8,637 | 6,499 | 2,097 | | 11,400 | 0% | 11,400 | 5,400 | 16,800 | 147% |
| 52100 | FICA | 22,345 | 24,820 | 26,151 | 20,010 | 27,600 | 73% | 27,600 | | 27,600 | 100% |
| 52200 | RETIREMENT-401K GENERAL P | 25,046 | 27,030 | 30,603 | 23,602 | 32,400 | 73% | 32,400 | 100 | 32,500 | 100% |
| 52300 | LIFE/HOSP. INS. | 36,273 | 33,665 | 49,565 | 41,527 | 55,100 | 75% | 55,100 | -800 | 54,300 | 98% |
| 52301 | MEDICAL BENEFIT | 5,951 | 5,231 | 8,489 | 5,353 | 9,600 | 56% | 9,600 | -1,200 | 8,400 | 87% |
| 52400 | WORKMEN'S COMP. | | 1,951 | | | 0 | 0% | | | 0 | 0% |
| 52500 | UNEMPLOY. COMP. | | 2,072 | 173 | | 0 | 0% | | | 0 | 0% |
| 53100 | PHYSICAL EXAMS | 38 | 780 | | 38 | 0 | *** | | | 0 | 0% |
| 53110 | TOWN ATTORNEY | 85,951 | 186,132 | 99,929 | 105,663 | 53,750 | 197% | 53,750 | 36,250 | 90,000 | 167% |
| 53151 | PROF. SERVICES | 107,940 | 45,524 | 40,914 | 63,535 | 27,600 | 99% | 63,950 | -51,950 | 12,000 | 18% |
| 53152 | FIRE SERVICES | 442,442 | 458,016 | 471,711 | 480,155 | 480,200 | 100% | 480,200 | 10,100 | 490,300 | 102% |
| 53153 | COPIES | 8,209 | 574 | 398 | 16,084 | 0 | *** | | | 0 | 0% |
| 53155 | COMMUNITY DEVELOPMENT SER | | | | 27,350 | 40,000 | 68% | 40,000 | | 40,000 | 100% |
| 53160 | CONTRAC. LABOR | | | | 1,000 | 0 | *** | | | 0 | 0% |
| 53200 | ACCTG. & AUDIT. | 36,645 | 24,924 | 30,904 | 24,000 | 32,000 | 75% | 32,000 | | 32,000 | 100% |
| 54000 | TRAV & PER DIEM | 3,218 | 4,671 | 3,513 | 3,998 | 4,500 | 89% | 4,500 | | 4,500 | 100% |
| 54100 | TELEPHONE | 9,903 | 8,025 | 8,612 | 7,139 | 8,000 | 89% | 8,000 | | 8,000 | 100% |
| 54200 | POSTAGE | 3,702 | 3,215 | 5,429 | 3,223 | 3,500 | 92% | 3,500 | | 3,500 | 100% |
| 54300 | ELECTRICITY | 27,802 | 21,288 | 21,361 | 14,912 | 28,600 | 52% | 28,600 | | 28,600 | 100% |
| 54301 | WATER | | 6,400 | | | 6,400 | 0% | 6,400 | | 6,400 | 100% |
| 54302 | SANITATION | | 6,900 | | | 6,900 | 0% | 6,900 | | 6,900 | 100% |
| 54303 | SEWER | | 8,000 | | | 8,000 | 0% | 8,000 | | 8,000 | 100% |
| 54401 | EQUIP LEASING | 3,286 | 1,256 | 5,909 | 1,695 | 1,400 | 121% | 1,400 | | 1,400 | 100% |
| 54510 | INS. GEN. LIAB. | 97,078 | 161,047 | 159,523 | 182,023 | 172,660 | 105% | 172,660 | 34,500 | 207,160 | 119% |
| 54620 | MAIN. - VEHICLE | 2,595 | 862 | 2,068 | 3,018 | 2,000 | 151% | 2,000 | 1,500 | 3,500 | 175% |
| 54630 | MAINT.-BLDG. | 25,361 | -9 | 15 | 53 | 0 | *** | | | 0 | 0% |
| 54640 | MAINT.-AIR COND | 41,153 | | | | 0 | 0% | | | 0 | 0% |
| 54670 | MAINT. - EQUIP | 7,696 | 11,300 | 13,075 | 10,156 | 9,000 | 113% | 9,000 | 3,900 | 12,900 | 143% |
| 54905 | AHLF PROPERTY | 20,998 | 18,724 | 19,446 | 19,253 | 19,000 | 101% | 19,000 | | 19,000 | 100% |
| 54930 | ADVERTISING | 2,413 | 690 | 2,112 | 1,776 | 2,000 | 89% | 2,000 | | 2,000 | 100% |
| 54950 | EMPLOY.RELATION | 8,613 | 5,140 | 5,509 | 6,305 | 5,500 | 115% | 5,500 | 2,000 | 7,500 | 136% |
| 55100 | OFFICE SUPPLIES | 4,217 | 4,592 | 3,326 | 2,418 | 4,100 | 59% | 4,100 | | 4,100 | 100% |
| 55210 | OPERATING SUPPL | 43,085 | 33,634 | 22,602 | 10,892 | 15,400 | 71% | 15,400 | | 15,400 | 100% |
| 55215 | PLANNING & ZON. | | 22,182 | 16,640 | 17,450 | 10,000 | 175% | 10,000 | | 10,000 | 100% |
| 55220 | GASOLINE & OIL | 102,561 | 103,260 | 107,635 | 67,293 | 105,000 | 64% | 105,000 | -33,800 | 71,200 | 67% |
| 55221 | TOOLS | 225 | 294 | 221 | | 230 | 0% | 230 | | 230 | 100% |
| 55240 | UNIFORMS | 859 | 746 | 697 | 400 | 800 | 50% | 800 | -100 | 700 | 87% |
| 55250 | CLEANING SPLIES | 2,799 | 943 | | | 0 | 0% | | | 0 | 0% |
| 55410 | MEMBERSHIPS | 2,855 | 2,472 | 2,956 | 2,951 | 2,500 | 118% | 2,500 | | 2,500 | 100% |
| 55420 | TRAINING, AIDS | 4,059 | 2,843 | 4,683 | 4,475 | 3,500 | 128% | 3,500 | | 3,500 | 100% |
| 56402 | CARS | | 29,003 | 18,934 | | 0 | 0% | | | 0 | 0% |
| 56405 | COMPUTER SYSTEM | 20,778 | 71,743 | 48,474 | 44,063 | 47,000 | 94% | 47,000 | 57,150 | 104,150 | 221% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| 1 GENERAL FUND | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|-------------------|----------------------|-----------|-----------|-----------|-----------|-----------|-------|-----------|---------|-----------|--------|
| 4 SUPPORT SERVICE | | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 56568 | RENOVATIONS | 4,984 | | | | 0 | 0% | | | 0 | 0% |
| 57100 | LIBRARY | 15,995 | 15,197 | 14,980 | 10,820 | 15,000 | 72% | 15,000 | | 15,000 | 100% |
| 58000 | TRANSFER | | | 500,000 | | 0 | 0% | | | 0 | 0% |
| 58001 | TRANSFER OF RESERVES | | | 120,126 | 163 | 0 | ***% | | | 0 | 0% |
| 58102 | TRANSFER TO 301 | 21,000 | | 8,000 | | 19,900 | 0% | 19,900 | -5,000 | 14,900 | 74% |
| 58105 | TRANSFER TO 305 | | 2,000,000 | | | 0 | 0% | | | 0 | 0% |
| 58110 | TRANSFER TO 401 | | 10,700 | | | 0 | 0% | | | 0 | 0% |
| 58116 | TRANSFER TO 402 | | 7,000 | | | 0 | 0% | | | 0 | 0% |
| | Account: | 1,538,534 | 3,696,954 | 2,217,391 | 1,485,042 | 1,667,290 | 89% | 1,667,290 | 42,150 | 1,709,440 | 102% |
| | Orgn: | 1,538,534 | 3,696,954 | 2,217,391 | 1,485,042 | 1,667,290 | 89% | 1,667,290 | 42,150 | 1,709,440 | 102% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| 1 GENERAL FUND 5 POLICE DEPARTMENT | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------------------------------------|---------------------------|-----------|-----------|-----------|-----------|-----------|-------|-----------|---------|-----------|--------|
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 521000 | POLICE | | | | | | | | | | |
| 51000 | INCENTIVE PAY | 13,315 | 15,043 | 15,718 | 10,029 | 15,480 | 65% | 15,480 | -2,480 | 13,000 | 83% |
| 51200 | SALARIES | 746,848 | 790,095 | 783,276 | 563,780 | 770,100 | 73% | 770,100 | -2,150 | 767,950 | 99% |
| 51201 | PT SALARIES | 115,460 | 124,823 | 120,553 | 72,351 | 98,900 | 73% | 98,900 | 8,500 | 107,400 | 108% |
| 51205 | LONGEVITY | 2,800 | | | | 0 | 0% | | | 0 | 0% |
| 51210 | Unused Medical | 578 | 444 | 1,661 | 1,254 | 0 | *** | | | 0 | 0% |
| 51400 | OVERTIME | 16,633 | 11,504 | 9,552 | 8,183 | 15,000 | 55% | 15,000 | | 15,000 | 100% |
| 51500 | SICK LEAVE | 15,020 | 16,812 | 3,416 | | 19,800 | 0% | 19,800 | -530 | 19,270 | 97% |
| 52100 | FICA | 69,458 | 73,292 | 71,392 | 50,068 | 67,700 | 74% | 67,700 | 2,400 | 70,100 | 103% |
| 52200 | RETIREMENT-401K GENERAL P | 11,910 | 12,568 | 11,966 | 7,967 | 10,900 | 73% | 10,900 | 750 | 11,650 | 106% |
| 52220 | RETIREMENT-POLICE OFFICER | 143,452 | 105,094 | 101,821 | 118,389 | 88,500 | 134% | 88,500 | 12,150 | 100,650 | 113% |
| 52300 | LIFE/HOSP. INS. | 67,331 | 75,736 | 84,381 | 60,262 | 90,000 | 67% | 90,000 | 3,300 | 93,300 | 103% |
| 52301 | MEDICAL BENEFIT | 13,185 | 13,981 | 13,409 | 8,647 | 16,800 | 51% | 16,800 | -2,400 | 14,400 | 85% |
| 52900 | CODE ENFORCE. | | | 3,059 | 2,789 | 5,500 | 51% | 5,500 | | 5,500 | 100% |
| 53100 | PHYSICAL EXAMS | 308 | 423 | 395 | 488 | 1,000 | 49% | 1,000 | | 1,000 | 100% |
| 53151 | PROF. SERVICES | 31,383 | 31,852 | 24,141 | 25,959 | 21,000 | 124% | 21,000 | 300 | 21,300 | 101% |
| 54000 | TRAV & PER DIEM | | 9 | 707 | | 1,500 | 0% | 1,500 | 4,800 | 6,300 | 420% |
| 54100 | TELEPHONE | 6,915 | 8,024 | 7,995 | 6,839 | 8,000 | 85% | 8,000 | 300 | 8,300 | 103% |
| 54200 | POSTAGE | 600 | 736 | 406 | 677 | 750 | 90% | 750 | 250 | 1,000 | 133% |
| 54401 | EQUIP LEASING | 4,902 | 2,396 | 5,285 | 4,969 | 4,450 | 112% | 4,450 | 8,550 | 13,000 | 292% |
| 54620 | MAIN. - VEHICLE | 12,299 | 12,964 | 15,468 | 15,418 | 11,500 | 134% | 11,500 | 2,000 | 13,500 | 117% |
| 54650 | MAINT. - RADIOS | 1,301 | 17,777 | 3,730 | | 4,000 | 0% | 4,000 | 300 | 4,300 | 107% |
| 54670 | MAINT. - EQUIP | 3,327 | 13,865 | 6,074 | 8,718 | 7,000 | 125% | 7,000 | -2,000 | 5,000 | 71% |
| 55100 | OFFICE SUPPLIES | 905 | 2,155 | 1,967 | 482 | 3,000 | 16% | 3,000 | | 3,000 | 100% |
| 55209 | CRIME PREVENTIO | 25 | 702 | | 753 | 500 | 151% | 500 | 250 | 750 | 150% |
| 55210 | OPERATING SUPPL | 26,706 | 4,939 | 3,243 | 4,686 | 11,000 | 43% | 11,000 | | 11,000 | 100% |
| 55221 | TOOLS | 50 | | 216 | 51 | 400 | 13% | 400 | | 400 | 100% |
| 55223 | TRAF CONT EQUIP | 3,385 | | 164 | | 0 | 0% | | | 0 | 0% |
| 55240 | UNIFORMS | 4,485 | 3,257 | 7,951 | 3,482 | 7,000 | 50% | 7,000 | -1,000 | 6,000 | 85% |
| 55260 | PROTECT. CLOTH. | | | 1,200 | 7,116 | 9,700 | 73% | 9,700 | -7,700 | 2,000 | 20% |
| 55410 | MEMBERSHIPS | | 150 | 238 | 50 | 1,000 | 5% | 1,000 | 450 | 1,450 | 145% |
| 55420 | TRAINING, AIDS | 4,262 | 1,626 | 3,852 | 2,353 | 6,000 | 39% | 6,000 | -500 | 5,500 | 91% |
| 56402 | CARS | 40,799 | 53,992 | | 30,067 | 28,000 | 107% | 28,000 | -28,000 | 0 | 0% |
| 58102 | TRANSFER TO 301 | 2,000 | | 25,000 | | 5,000 | 0% | 5,000 | 27,000 | 32,000 | 640% |
| Account: | | 1,359,642 | 1,394,259 | 1,328,236 | 1,015,827 | 1,329,480 | 76% | 1,329,480 | 24,540 | 1,354,020 | 101% |
| Orgn: | | 1,359,642 | 1,394,259 | 1,328,236 | 1,015,827 | 1,329,480 | 76% | 1,329,480 | 24,540 | 1,354,020 | 101% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|----------------|---------------------------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| | | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 1 GENERAL FUND | | | | | | | | | | | |
| 8 PUBLIC WORKS | | | | | | | | | | | |
| 572100 | PUBLIC WORKS | | | | | | | | | | |
| 51200 | SALARIES | 212,478 | 216,417 | 268,977 | 229,326 | 308,500 | 74% | 308,500 | -40,100 | 268,400 | 87% |
| 51201 | PT SALARIES | | 10,015 | 13,410 | | 0 | 0% | | | 0 | 0% |
| 51205 | LONGEVITY | 2,800 | 1,400 | | | 0 | 0% | | | 0 | 0% |
| 51210 | Unused Medical | 1,386 | 157 | 1,108 | 1,029 | 0 | *** | | | 0 | 0% |
| 51400 | OVERTIME | | 173 | | | 1,300 | 0% | 1,300 | | 1,300 | 100% |
| 51500 | SICK LEAVE | 4,358 | 3,943 | 1,119 | | 5,600 | 0% | 5,600 | -4,450 | 1,150 | 20% |
| 52100 | FICA | 16,894 | 17,598 | 21,663 | 17,152 | 23,600 | 73% | 23,600 | -3,000 | 20,600 | 87% |
| 52200 | RETIREMENT-401K GENERAL P | 18,655 | 19,968 | 20,330 | 19,424 | 27,800 | 70% | 27,800 | -3,650 | 24,150 | 86% |
| 52300 | LIFE/HOSP. INS. | 38,815 | 31,135 | 43,179 | 36,549 | 57,200 | 64% | 57,200 | 2,000 | 59,200 | 103% |
| 52301 | MEDICAL BENEFIT | 6,342 | 3,532 | 6,534 | 4,906 | 8,400 | 58% | 8,400 | 1,200 | 9,600 | 114% |
| 53100 | PHYSICAL EXAMS | 323 | 341 | 745 | 175 | 450 | 39% | 450 | | 450 | 100% |
| 53160 | CONTRAC. LABOR | | | | | 0 | 0% | | 17,200 | 17,200 | ***** |
| 53410 | STREET SWEEPING | 20,400 | 20,400 | 20,400 | 3,118 | 14,400 | 22% | 14,400 | 1,600 | 16,000 | 111% |
| 54000 | TRAV & PER DIEM | 504 | 783 | 1,288 | 836 | 3,000 | 28% | 3,000 | | 3,000 | 100% |
| 54100 | TELEPHONE | 869 | 2,441 | 3,099 | 2,298 | 1,500 | 153% | 1,500 | | 1,500 | 100% |
| 54310 | LIGHTS-ENERGY | | -2,058 | 5,382 | 9,091 | 5,700 | 159% | 5,700 | | 5,700 | 100% |
| 54312 | STREET LIGHT | 30,468 | 34,902 | 24,674 | 15,781 | 0 | *** | | | 0 | 0% |
| 54321 | PATCHING MTLs. | 2,620 | 408 | 33,849 | 50,619 | 40,000 | 127% | 40,000 | -10,000 | 30,000 | 75% |
| 54510 | INS. GEN. LIAB. | 6,934 | | | | 0 | 0% | | | 0 | 0% |
| 54610 | DRAINAGE | 19,777 | 164 | | | 0 | 0% | | | 0 | 0% |
| 54620 | MAIN. - VEHICLE | 2,676 | 2,272 | 3,267 | 2,758 | 3,000 | 92% | 3,000 | | 3,000 | 100% |
| 54630 | MAINT.-BLDG. | | 36,537 | 44,637 | 33,360 | 46,100 | 72% | 46,100 | | 46,100 | 100% |
| 54640 | MAINT.-AIR COND | | 11,652 | 22,451 | 12,695 | 25,000 | 51% | 25,000 | | 25,000 | 100% |
| 54670 | MAINT. - EQUIP | 2,640 | 217 | 1,729 | 3,374 | 2,000 | 169% | 2,000 | | 2,000 | 100% |
| 54680 | MAINT.-GROUNDS | 16,103 | | | | 0 | 0% | | | 0 | 0% |
| 54682 | TREE TRIMMING | 64,808 | | | | 0 | 0% | | | 0 | 0% |
| 54686 | HOLIDAY LIGHTIN | 618 | | | | 0 | 0% | | | 0 | 0% |
| 55100 | OFFICE SUPPLIES | 263 | 468 | 502 | 948 | 500 | 190% | 500 | | 500 | 100% |
| 55210 | OPERATING SUPPL | 24,840 | 3,453 | 2,009 | 478 | 2,500 | 19% | 2,500 | | 2,500 | 100% |
| 55217 | TRAF CONT ENER | | 922 | 414 | | 0 | 0% | | | 0 | 0% |
| 55221 | TOOLS | 211 | 255 | | 2,134 | 1,000 | 213% | 1,000 | | 1,000 | 100% |
| 55223 | TRAF CONT EQUIP | 4,870 | 3,030 | | 1,992 | 0 | *** | | | 0 | 0% |
| 55230 | CHEMICALS | 773 | | | | 0 | 0% | | | 0 | 0% |
| 55240 | UNIFORMS | 450 | 911 | 1,632 | 2,004 | 1,500 | 134% | 1,500 | | 1,500 | 100% |
| 55250 | CLEANING SPLIES | | | | 12 | 0 | *** | | | 0 | 0% |
| 55260 | PROTECT. CLOTH. | 981 | 837 | 2,521 | 917 | 1,000 | 92% | 1,000 | | 1,000 | 100% |
| 55410 | MEMBERSHIPS | 1,264 | 820 | 672 | 490 | 1,500 | 33% | 1,500 | | 1,500 | 100% |
| 55420 | TRAINING, AIDS | 3,601 | 1,590 | 1,377 | 285 | 1,000 | 29% | 1,000 | | 1,000 | 100% |
| 56402 | CARS | 40,474 | 27,790 | 73,326 | 41,428 | 42,100 | 98% | 42,100 | -42,100 | 0 | 0% |
| 56686 | MOWING STOCK | 7,052 | | | | 0 | 0% | | | 0 | 0% |
| 58102 | TRANSFER TO 301 | | | 17,800 | | 31,000 | 0% | 31,000 | 29,100 | 60,100 | 193% |
| Account : | | 555,247 | 452,473 | 639,066 | 493,179 | 655,650 | 75% | 655,650 | -52,200 | 603,450 | 92% |
| Orgn : | | 555,247 | 452,473 | 639,066 | 493,179 | 655,650 | 75% | 655,650 | -52,200 | 603,450 | 92% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| 1 GENERAL FUND 9 RECREATION | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|--------------------------------|---------------------------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 572200 | RECREATION | | | | | | | | | | |
| 51200 | SALARIES | 219,211 | 450,345 | 354,177 | 288,386 | 381,700 | 76% | 381,700 | -2,600 | 379,100 | 99% |
| 51201 | PT SALARIES | 44,658 | 70,280 | 87,431 | 72,104 | 84,000 | 86% | 84,000 | 5,900 | 89,900 | 107% |
| 51205 | LONGEVITY | 150 | 2,100 | | | 0 | 0% | | | 0 | 0% |
| 51210 | Unused Medical | 137 | 1,690 | 1,667 | 1,431 | 0 | *** | | | 0 | 0% |
| 51400 | OVERTIME | 1,530 | 1,347 | 1,027 | 46 | 1,200 | 4% | 1,200 | | 1,200 | 100% |
| 51500 | SICK LEAVE | 3,181 | 8,078 | 2,489 | | 13,800 | 0% | 13,800 | -4,700 | 9,100 | 65% |
| 52100 | FICA | 20,566 | 40,858 | 34,077 | 27,441 | 35,700 | 77% | 35,700 | 900 | 36,600 | 102% |
| 52200 | RETIREMENT-401K GENERAL P | 20,160 | 41,429 | 31,404 | 25,001 | 34,400 | 73% | 34,400 | 550 | 34,950 | 101% |
| 52300 | LIFE/HOSP. INS. | 51,213 | 89,535 | 90,872 | 72,117 | 95,500 | 76% | 95,500 | 9,400 | 104,900 | 109% |
| 52301 | MEDICAL BENEFIT | 3,663 | 8,965 | 7,894 | 5,637 | 10,800 | 52% | 10,800 | 1,200 | 12,000 | 111% |
| 53100 | PHYSICAL EXAMS | 984 | 38 | 179 | 908 | 500 | 182% | 500 | | 500 | 100% |
| 53151 | PROF. SERVICES | 90,782 | 88,634 | 64,867 | 42,492 | 70,000 | 61% | 70,000 | | 70,000 | 100% |
| 53153 | COPIES | | | 4,458 | 3,610 | 5,000 | 72% | 5,000 | | 5,000 | 100% |
| 53154 | FOOD SERVICE | | | 750 | 1,071 | 0 | *** | | | 0 | 0% |
| 53160 | CONTRAC. LABOR | | | | 34,722 | 61,800 | 56% | 61,800 | -4,000 | 57,800 | 93% |
| 54000 | TRAV & PER DIEM | 2,267 | 3,153 | 2,819 | 160 | 3,500 | 5% | 3,500 | 500 | 4,000 | 114% |
| 54100 | TELEPHONE | 3,261 | 5,084 | 6,162 | 4,516 | 5,500 | 82% | 5,500 | 100 | 5,600 | 101% |
| 54300 | ELECTRICITY | 30,468 | 28,573 | 33,605 | 22,115 | 30,000 | 74% | 30,000 | | 30,000 | 100% |
| 54618 | TENNIS COURTS-MAINT | 13,035 | 2,220 | 1,114 | 86 | 500 | 17% | 500 | 500 | 1,000 | 200% |
| 54619 | FIELDS/COURTS | 6,437 | 67,220 | 11,000 | 8,779 | 13,000 | 68% | 13,000 | | 13,000 | 100% |
| 54630 | MAINT.-BLDG. | 21,371 | | | | 0 | 0% | | | 0 | 0% |
| 54670 | MAINT. - EQUIP | 18,378 | 7,616 | 3,634 | 3,731 | 3,400 | 110% | 3,400 | 1,900 | 5,300 | 155% |
| 54680 | MAINT.-GROUNDS | | 24,204 | 43,340 | 7,962 | 16,500 | 48% | 16,500 | | 16,500 | 100% |
| 54682 | TREE TRIMMING | | 59,859 | 60,469 | 9,072 | 10,000 | 91% | 10,000 | 4,700 | 14,700 | 147% |
| 54685 | TREE REPLACE. | | | 4,000 | 25,683 | 4,400 | 584% | 4,400 | | 4,400 | 100% |
| 54686 | HOLIDAY LIGHTIN | | 14,290 | 7,615 | 6,767 | 7,000 | 97% | 7,000 | 7,000 | 14,000 | 200% |
| 54910 | PLANTINGS | | | 4,263 | 1,441 | 4,500 | 32% | 4,500 | | 4,500 | 100% |
| 55100 | OFFICE SUPPLIES | 1,088 | 1,056 | 1,110 | 1,453 | 1,800 | 81% | 1,800 | | 1,800 | 100% |
| 55210 | OPERATING SUPPL | 16,277 | 30,911 | 12,985 | 5,840 | 10,600 | 55% | 10,600 | 400 | 11,000 | 103% |
| 55218 | BEAUTIFICATION | | | 9,393 | 7,976 | 11,000 | 73% | 11,000 | | 11,000 | 100% |
| 55221 | TOOLS | 138 | 377 | 441 | 252 | 500 | 50% | 500 | | 500 | 100% |
| 55230 | CHEMICALS | | 690 | 9,388 | 2,455 | 9,500 | 26% | 9,500 | | 9,500 | 100% |
| 55231 | SUMMER CAMP | 15,354 | 16,593 | 17,064 | 8,686 | 18,000 | 48% | 18,000 | | 18,000 | 100% |
| 55232 | TEEN CAMP | 2,524 | 3,141 | 3,897 | 848 | 4,450 | 19% | 4,450 | | 4,450 | 100% |
| 55233 | SPORTS LEAGUES | 18,474 | 17,972 | 24,657 | 20,299 | 21,750 | 93% | 21,750 | 6,750 | 28,500 | 131% |
| 55234 | SPECIAL EVENTS | 33,623 | 107,483 | 156,484 | 133,102 | 142,200 | 94% | 142,200 | -2,200 | 140,000 | 98% |
| 55235 | REFUND EXP | 13,098 | 13,182 | 5,430 | 2,133 | 0 | *** | | | 0 | 0% |
| 55236 | GOLF TOURNAMENT | 16,016 | | | | 0 | 0% | | | 0 | 0% |
| 55237 | DAY CAMPS | | | 3,000 | 1,265 | 1,500 | 84% | 1,500 | 500 | 2,000 | 133% |
| 55238 | FUNKY FRIDAY | | | 9,376 | 2,639 | 9,500 | 28% | 9,500 | -2,000 | 7,500 | 78% |
| 55239 | SPECIALTY CAMPS | 2,524 | 3,141 | | 285 | 3,450 | 8% | 3,450 | 700 | 4,150 | 120% |
| 55240 | UNIFORMS | | 1,458 | 1,757 | 1,479 | 1,500 | 99% | 1,500 | 500 | 2,000 | 133% |
| 55260 | PROTECT. CLOTH. | | | | 1,117 | 1,000 | 112% | 1,000 | | 1,000 | 100% |
| 55410 | MEMBERSHIPS | 2,430 | 1,517 | 2,164 | 1,691 | 2,500 | 68% | 2,500 | | 2,500 | 100% |
| 55420 | TRAINING, AIDS | 2,084 | 5,523 | 4,443 | 3,973 | 5,000 | 79% | 5,000 | | 5,000 | 100% |
| 56402 | CARS | 4,262 | 21,027 | | | 0 | 0% | | | 0 | 0% |
| 56405 | COMPUTER SYSTEM | 320 | 3,798 | 4,565 | 5,732 | 5,000 | 115% | 5,000 | 500 | 5,500 | 110% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| 1 GENERAL FUND 9 RECREATION | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|--------------------------------|-----------------|---------|-----------|-----------|---------|-----------|-------|-----------|---------|-----------|--------|
| Account | Object | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| | | 10-11 | 11-12 | 12-13 | 13-14 | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 56686 | MOWING STOCK | | 7,286 | 2,900 | | 0 | 0% | | | 0 | 0% |
| 57201 | REC-VENDING | 16,153 | 2,965 | 2,130 | 1,370 | 3,000 | 46% | 3,000 | | 3,000 | 100% |
| 57301 | Miscellaneous | | | | | 0 | 0% | | 5,600 | 5,600 | ***** |
| 58101 | CAPITAL PURCH. | | | 6,711 | 14,543 | 7,200 | 202% | 7,200 | 6,800 | 14,000 | 194% |
| 58102 | TRANSFER TO 301 | | | 17,800 | | 32,500 | 0% | 32,500 | 9,150 | 41,650 | 128% |
| | Account: | 695,817 | 1,253,638 | 1,155,008 | 882,416 | 1,184,650 | 74% | 1,184,650 | 48,050 | 1,232,700 | 104% |
| | Orgn: | 695,817 | 1,253,638 | 1,155,008 | 882,416 | 1,184,650 | 74% | 1,184,650 | 48,050 | 1,232,700 | 104% |

TOWN OF BELLEAIR
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2014 - 2015

| 1 GENERAL FUND | | Actuals | | | | Current | % | Prelim. | Budget | Final | % Old |
|---------------------|----------------|-----------|-----------|-----------|-----------|-----------|-------|-----------|---------|-----------|--------|
| 10 CAPITAL PROJECTS | | 10-11 | 11-12 | 12-13 | 13-14 | Budget | Exp. | Budget | Changes | Budget | Budget |
| Account | Object | | | | | 13-14 | 13-14 | 14-15 | 14-15 | 14-15 | 14-15 |
| 541000 | STREETS | | | | | | | | | | |
| 54321 | PATCHING MTLs. | 215 | | | | 0 | 0% | | | 0 | 0% |
| | Account: | 215 | | | | 0 | ***% | 0 | 0 | 0 | 0% |
| | Orgn: | 215 | | | | 0 | 0% | 0 | 0 | 0 | 0% |
| | | | | | | | | | | | % |
| | Fund: | 4,652,773 | 7,339,759 | 5,897,578 | 4,282,129 | 5,361,270 | 80% | 5,361,270 | 123,520 | 5,484,790 | 102% |
| | | | | | | | | | | | % |
| | Grand Total: | 4,652,773 | 7,339,759 | 5,897,578 | 4,282,129 | 5,361,270 | | 5,361,270 | 123,520 | 5,484,790 | |