



Town of Belleair  
Annual Operating  
& Capital Budget  
Fiscal Year 2015-16

# **TOWN OF BELLEAIR, FLORIDA**

## **MISSION STATEMENT**

To assure that Belleair remains one of Florida's premier towns and a recognized leader in providing its residents with an outstanding quality of life. To maintain and perpetuate this quality of life by adhering to the highest municipal finance and operating standards through a team approach combining the skills of our elected commission, our resident advisory committees and our professional management, supervisors and staff.

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# **TOWN OF BELLEAIR, FLORIDA**

## **TOWN ELECTED OFFICIALS**

Mayor

Gary H. Katica

Commissioners

Kevin Piccarreto, Deputy Mayor

Tom Shelly

Mike Wilkinson

Karla Rettstatt

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## **TOWN MANAGER**

Micah Maxwell

## **TOWN ATTORNEY**

David Ottinger

## **STAFF**

Assistant Town Manager

Police Chief

Parks and Recreation Director

Water Utility Director

JP Murphy

William Sohl

Eric Wahlbeck

O. David Brown

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**FISCAL YEAR 2015-16 ANNUAL BUDGET  
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# TOWN OF BELLEAIR



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GARY H. KATICA

COMMISSIONERS:  
KEVIN PICCARRETO  
TOM SHELLY  
MICHAEL WILKINSON  
KARLA RETTSTATT

TOWN MANAGER:  
MICAH MAXWELL

INC. 1925

September 15, 2015

The Honorable Mayor and Commissioners  
Town of Belleair  
Belleair, Florida

Dear Mayor and Commissioners:

Staff presents the Town of Belleair's Fiscal Year (FY) 2015-2016 Budget for your review. This budget has been prepared through your active participation in collectively establishing expenditure priorities and evaluating staff's recommended budget allocations for the various town services. The process for developing the budget included departmental requests, advisory board review, and citizen input during formal public hearings. This document represents the resource allocation for the operations of the Town of Belleair for the upcoming fiscal year.

## Goals and Strategies

### *Special Projects*

The town will commence a strategic planning process in the coming year. The purpose of the plan will be to develop a collaborative vision for the future of the town and design a document that is 1) a long-term guide, 2) a communication tool, and 3) a measure of effectiveness. This will be accomplished by working with residents, local businesses and other stakeholders to identify prospects and priorities of the town. Using this document, the town will be more capable of anticipating, managing, and adapting to changes in the years ahead.

### *Department Operations*

Many of the departments in town are undergoing changes this year. The Town Clerk department merged with the Administration department in 2014-2015. Operating through the Administration department, the town is undergoing some reconfiguration of records keeping policies and procedures as well as an upgrade of its document management system.

The Support Services department will continue to develop policies related to financial management and other functions throughout town. Additionally, Support Services Department expects to provide assistance to residents and stakeholders throughout the strategic planning process.

The Belleair Police Department is focused on enhancing its community policing program in the town and will be rolling out the new initiative throughout the year. Additionally, upgrades to police training and equipment continue to be important with a focus this year on fleet replacement. The department will continue to provide excellent service in the areas of public safety, code enforcement, home security checks, and traffic enforcement.

The Public Works department continues its major projects initiative with the focus for 2015-2016 being on the construction of the Rosery Road and Bayview areas and the preparation for improvements in 2016-2017 along Pinellas Road and Ponce de Leon Blvd. Stormwater maintenance of the town's new system continues to be a major priority as staff transitions from a focus on reactive repairs to preventative maintenance.

The Parks and Recreation Department continues to upgrade deficient green space areas and will be focusing in the upcoming year on rehabilitation of the median area along The Mall and Ponce de Leon Blvd, and Fountain Square Park. Continuation of the town's preventative maintenance program for irrigation as well as a tree trimming program focused on the town's main thoroughfares remain key goals for the department as well. Additionally, Parks and Recreation has implemented a palm tree replacement program to repopulate the main thoroughfares.

The town continues to study the long term viability of the Water department and anticipates a final decision in 2015-2016. The efforts to restore the department's reserve balance are ongoing, as are water line improvement projects throughout the town.

Finally, the Solid Waste Department will be entering its second year of single-stream recycling and the town expects to increase promotion of the program. Solid Waste will also be removing two refuse vehicles from the fleet and replacing them with a new vehicle.

#### *Capital Equipment*

The town has few capital equipment replacements this year and will continue to look for efficiencies. One area under evaluation is Town Hall. The current building is older and very inefficient. Renovations are planned which will include reorientation of office space and updating and reconfiguration of the mechanical system.

#### *Capital Projects*

This past year the town has completed several roadway and stormwater projects. These projects included its reconstruction of Althea Road and Fountain Square, as well as a section of Pinellas Road. Additionally, the intersection improvements at Indian Rocks Road and Ponce De Leon were completed this year. The town also had an unexpected repair project on the Indian Rocks Road bridge due to a water line breaking.

The town is working to reassess its infrastructure needs and make any needed changes to its approach to capital planning as we work toward the improvement of the roadway conditions and traffic safety, efficient conveyance of stormwater, and enhancement to the aesthetics of the town.

Staff believes that it has done well in the areas of expenditure reduction and revenue enhancement. Unfortunately, such opportunities are becoming difficult to find. As with past years, we will need to make some tough choices in the coming year to maintain the high quality of life provided to residents of the Town of Belleair. Staff will work diligently to facilitate communication between residents as the strategic plan is developed. This collaborative process will allow residents to identify the needs, priorities and expectations for Belleair moving forward.

We appreciate your continuing support of the programs and services provided to our residents and thank you for the opportunity to serve the community.

Sincerely,

A handwritten signature in black ink, appearing to read "Micah Maxwell". The signature is fluid and cursive, with a long horizontal stroke at the end.

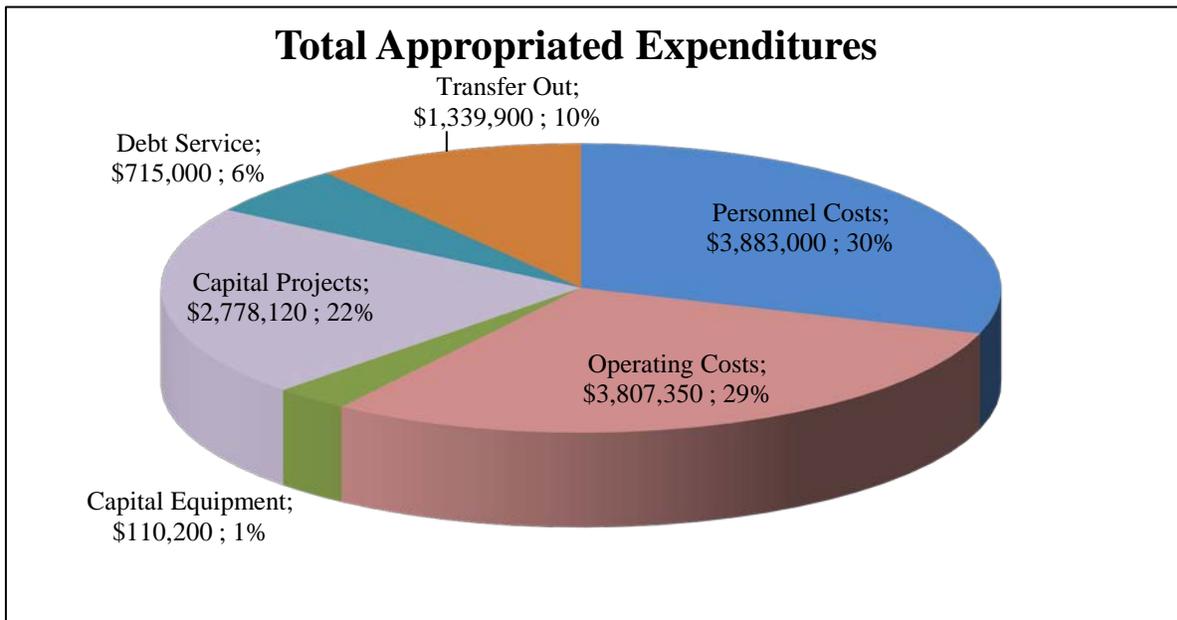
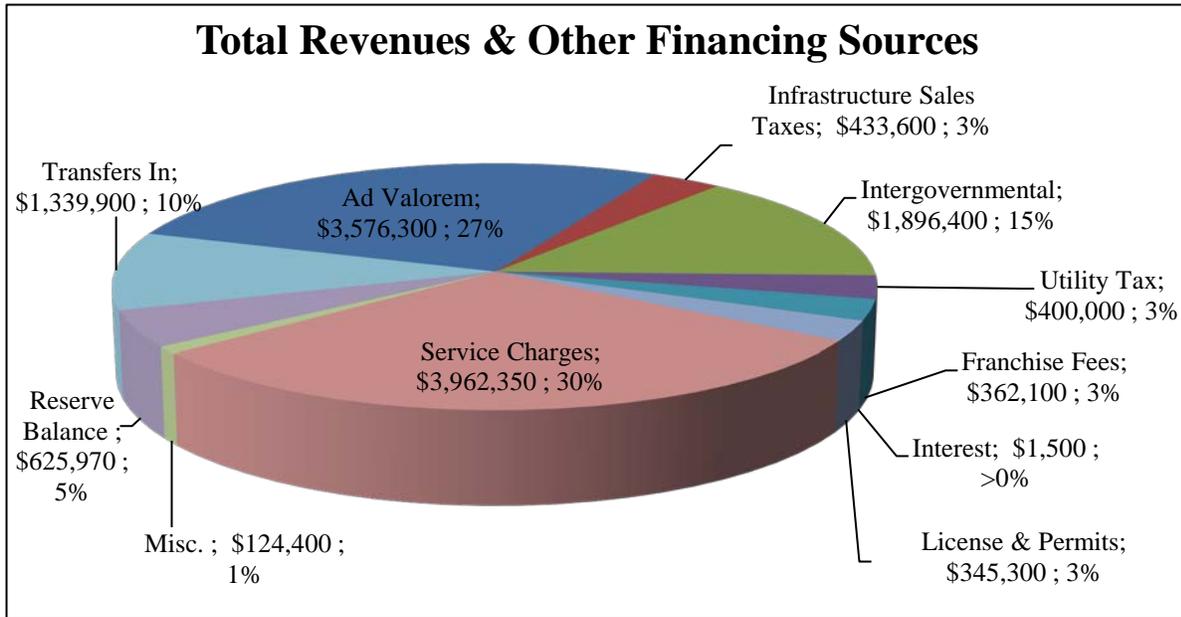
Micah Maxwell  
Town Manager

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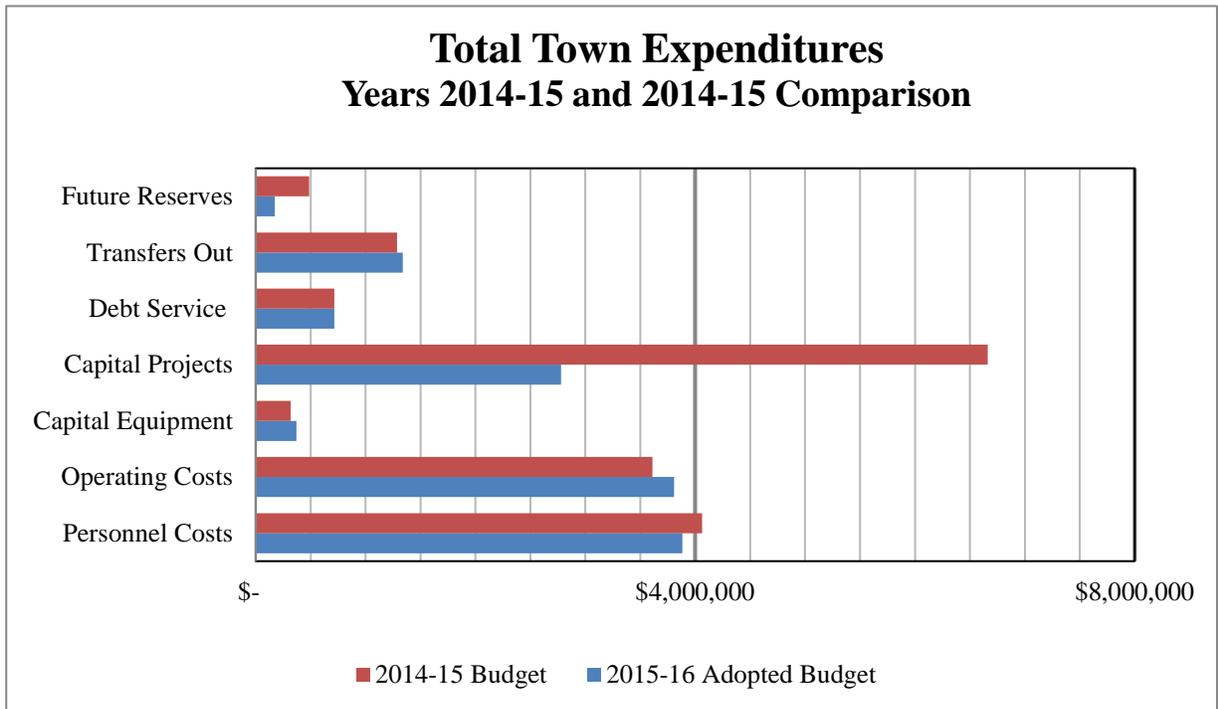
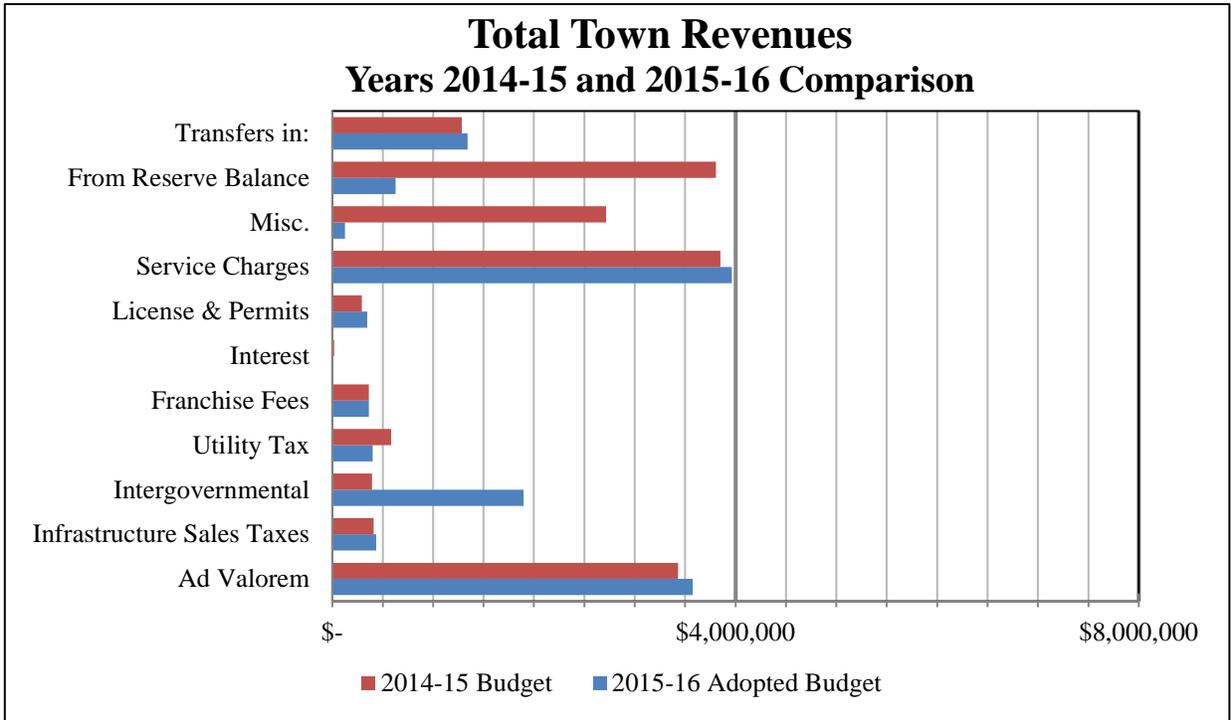
# **BUDGET SUMMARY**



# BUDGET SUMMARY



# BUDGET SUMMARY



This summary and analysis of the Town of Belleair’s budget for Fiscal Year (FY) 2015-16, provides a comprehensive overview of the town’s revenues and expenditures for the upcoming year. The information presented here in conjunction with the data displayed in subsequent pages serves as a means to exhibit the needs and services of the town.

**Overview**

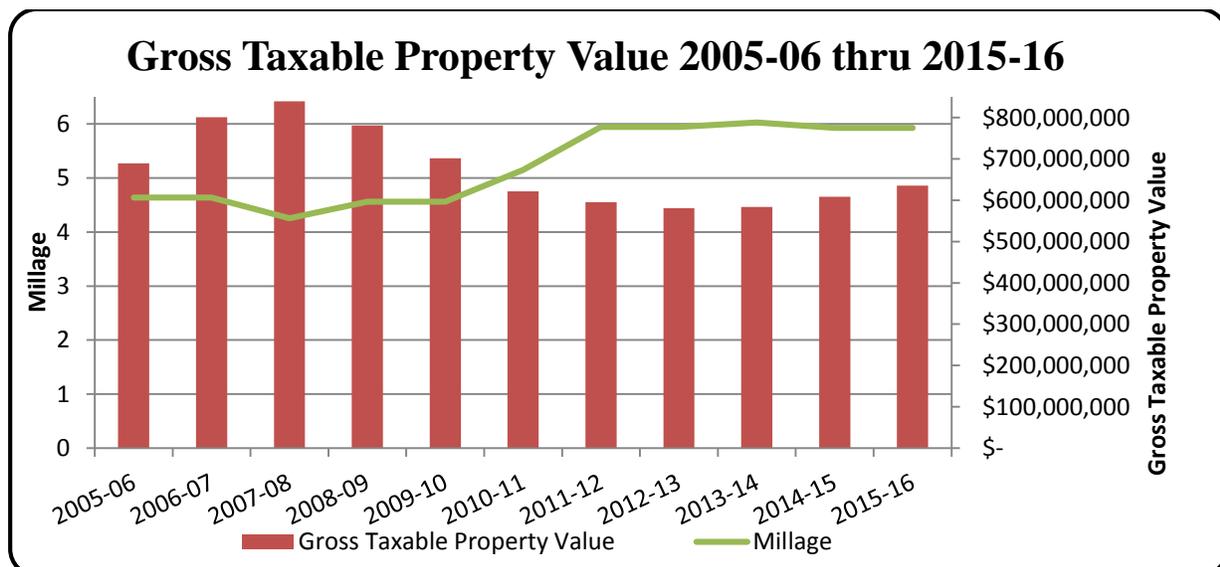
Contained herein is the town’s 2015-16 operating budget, including a revised five-year capital improvement forecast within the Capital Projects Fund and Capital Equipment Replacement Fund (CERF). The 2015-16 budget for all funds totals to \$13,067,820 compared to \$17,140,820 from the previous year, a twenty-five (25) percent decrease. Contributing to this decrease are nonrecurring expenditures, including the renovation of Town Hall and the completion of large construction projects in the prior year. Major components of the 2015-16 budget are the General Fund at forty-three (43) percent, Infrastructure Fund at twenty-eight (28) percent, Water Fund at eleven (11) percent, and the Solid Waste Fund at 8%.

**Ad Valorem/Property Taxes**

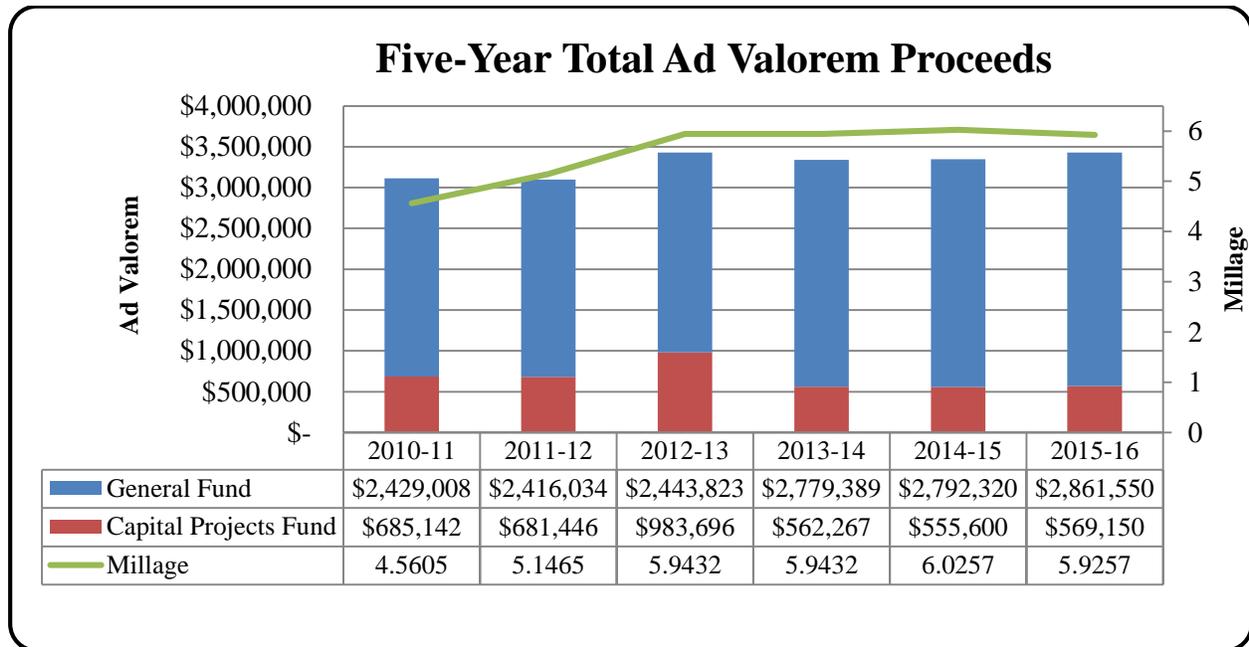
Property taxes are the primary revenue source for the town contributing twenty-seven (27) percent to the total budget. The Town Commission adopted a millage rate of 5.9257 to fund the 2015-16 budget. This is the same millage rate as the prior year. Of the 5.9257 mills, 4.9427 mills are appropriated to the General Fund and 0.9830 mills are designated for the Capital Projects Fund.

The total millage rate levied is 4.32% greater than the rolled back millage rate of 5.6801. A rolled-back rate is a millage that would generate the same amount of property tax revenues as approved for the prior year.

Since FY 2007-08, gross taxable value has declined as a result of local and national economic conditions. In the past five years property valuations have begun to steadily increase. This fiscal year, gross taxable value has increased slightly from \$608,845,499 in 2014-15 to \$635,283,911, approximately a 4% increase.



The millage rate is established by assessing the previous year’s total taxable value of all town property provided by the Pinellas County Property Appraiser. This has caused a one-year lag from the national property valuation trend. Between FY 2010-11 and present, ad valorem tax revenues have decreased and rebounded following market failure and increased foreclosures. Over the past five years, total ad valorem revenue has increased an average of 1%.



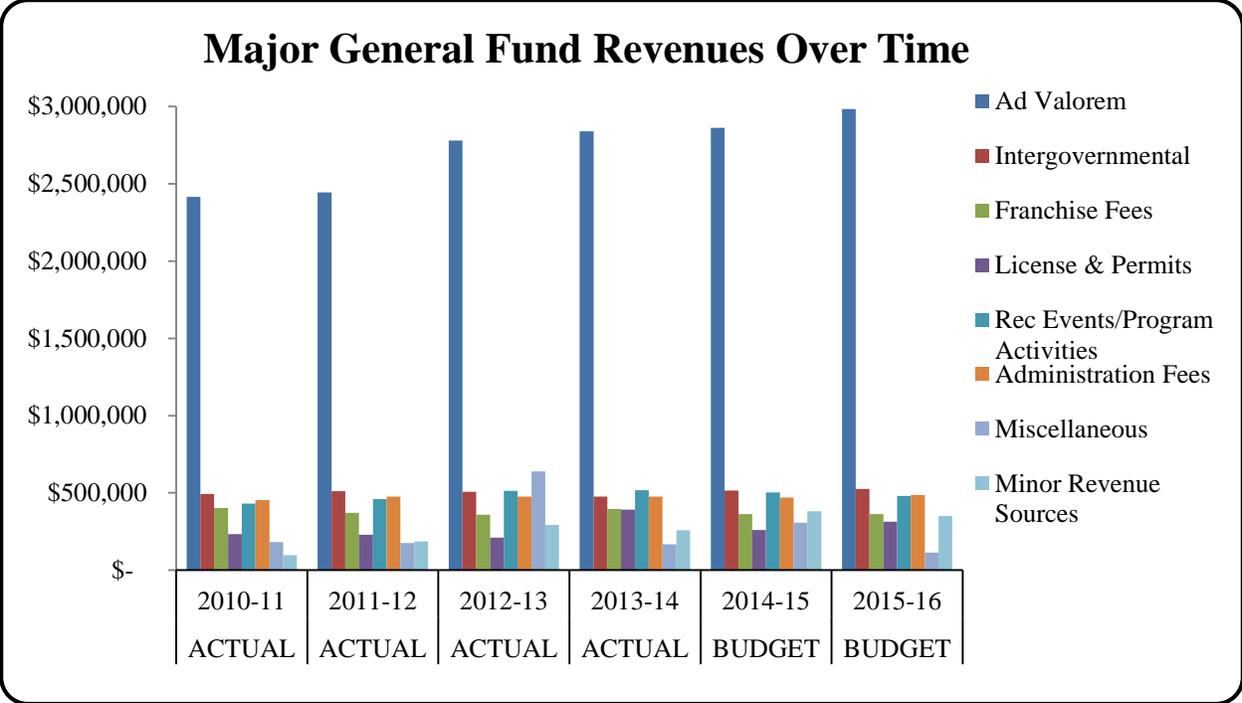
## **General Fund**

### **Revenues**

The General Fund is the principal operating fund of the town. The major revenue sources are the Ad Valorem Tax, Electric Franchise Fee, Communication Services Tax, sales taxes, building permits, recreation program activities, and administrative fees.

Ad Valorem is the main contributing revenue source for the fund. Property taxes account for fifty-three (53) percent of total General Fund revenues in FY 2015-16.

The other major revenue sources have remained consistent from FY 2010-11 thru FY 2013-14. Two outliers are administrative fees and recreation program activities. Administrative fees are associated with the overhead costs allocated to the enterprise funds when the General Fund provides assistance through staff or resources. Throughout the years, services provided to these funds have increased, including recent feasibility studies conducted on the water and solid waste funds. The Parks & Recreation Department revenues consists of athletic programs, private events, recreation permits, recreation programs, special events, and tennis permits. Since 2009, the department has increased camps and various community activities. Staff continues to develop enhancements for current events and anticipates increased revenues with additional programs this upcoming year.



**Expenditures**

Personnel related expenses account for nearly fifty-four (54) percent of all General Fund expenditures. No additional full-time positions were created this fiscal year. Instead, changes were made by eliminating and reclassifying several positions. The Administration Department increased staff through the merger of the Town Clerk Department and the transfer of an employee from Support Services. The Parks & Recreation Department found savings by eliminating two vacant part-time positions and transferring the funds to contract services. Increases in overall personnel expenses were mainly attributed to life & hospital insurances and the reinstatement of the merit evaluation system. The merit system is an evaluation where each employee will be rated on their performance and will receive a wage increase based on the review. The maximum attainable merit increase is 3% and life & hospital insurances will increase by 8%.

Operating expenses account for nearly forty-one (41) percent of the General Fund. This fiscal year departments will undergo changes in service delivery and expenditures. The Administration Department had significant shifts in expenditure this year due to the merger of the Town Clerk and Administration Departments. The Building Department had no significant changes and will continue contracting building official services.

The Support Services Department decreased town attorney expenses by \$15,000, in anticipation of legal activity returning to normalcy following the Belleview Biltmore Hotel issues. The Computer System expenditure line has increased significantly, resulting from the consolidation of all General Fund technology fees. Also, General Liability Insurance increased by \$9,700 due to minor increases in rates and premiums. The Police Department was able to significantly decrease Maintenance of Vehicles by \$8,500 with the acquisition of a new pursuit vehicle last year and the budgeted replacement of two older vehicles this year.

Public Works had few changes compared to the prior year. With the enhancements and updated lighting in several parks last year, Energy increased by \$5,800. The Maintenance of A/C expenditure line increased by \$4,500 for the procurement of a scheduled HVAC maintenance service. The Parks & Recreation Department will be updating some recreation infrastructure and implementing beautification projects throughout the year. The tennis courts are scheduled to be resurfaced this year and the expenditure line Maintenance of Tennis Courts increased by \$11,000 to account for the update. Tree Trimming has a \$16,300 increase to fund the trimming of the Washingtonia palm trees located on Indian Rocks Road.

As with the personnel expenses, savings were found in the form of departmental reorganization and changes in service-delivery methods.

## **Enterprise Funds**

### **Water Fund**

Assessing the town's water plant and distribution system has been essential in developing a full understanding of the policy solutions to the town's rising chloride levels. The town must decide whether to update its treatment system, or sell its system and purchase water from alternate entities.

With a complete two years of the new rate structure consumption has been lower than projected. Water consumption has declined as a result of the increased rain events and the conservation model of the three tier rates.

This past year the Florida Department of Environmental Protection reclassified the Water Treatment Plant from a Category I, Class B to a Category 4, Class C. This reclassification allowed for a reduction in Water Plant Operators and enabled the elimination of a previously vacant position.

### **Revenues**

The primary source of revenue for the Water Department is service fees, which relies heavily on consumption. Water revenues have been lower than projected, but are met with expenditure reductions due to the reclassification of the Water Treatment Plant.

### **Expenditures**

Personnel expenses account for thirty-seven (37) percent of all water fund expenses. The department staff are broken into three functions: administration, water operations, and maintenance. The only change from prior year expenditures was the elimination of one water treatment plant operator vacancy.

Operating expenditures account for twenty-nine (29) percent of the total fund budget. Overall, operating costs decreased by 7% from the previous year. A majority of the decrease is from having completed the five-year regulatory inspections last year. Expenditures were increased in computer system (\$12,900) to consolidate all Water Department technologies.

The remaining thirty-four (34) percent of expenditures includes capital, a reserve transfer, and administrative fees. Water Department capital expenditures includes the purchase of a new utility truck and replacement of a high service pump. The reserve transfer is used for future capital replacements and is currently funded from a portion of the water rate. This year the Water Department will continue pipe replacement in conjunction with the construction of capital projects.

### **Solid Waste Fund**

The Solid Waste Department will continue recycling operations with the City of Clearwater and the single stream recycling program.

#### **Revenues**

The primary revenue sources are the sanitation fees, which will continue at rates commensurate with full-cost recovery by the town.

#### **Expenditures**

The department had no significant changes in personnel expenses, which amount to twenty-seven (27) percent of total fund operations.

Operating expenses account for thirty-one (31) percent of total fund operations. The remaining forty-two (42) percent of expenditures includes capital and administrative fees. Solid Waste will be purchasing a new refuse vehicle and will be reviewing vehicle options to replace the two refuse scooters.

### **Capital Projects Fund/Infrastructure Fund**

The town will enter another year in major roadway projects and drainage improvements. Funding for these projects was initiated through a \$10 million revenue bond which was executed in FY 2011-12. The bond will be repaid over 20 years and will be serviced using revenues from the Municipal Public Services Tax (MPST) on electricity, the Stormwater Utility Fee, and the Penny for Pinellas Discretionary Sales Surtax.

#### **Revenues**

Aside from bond proceeds, another primary source of funding is the designated 0.9830 mill of ad valorem, equating to \$593,300 for FY 2015-16 a 4.24% increase from the previous year. This year the Capital Projects Fund will be receiving \$1,308,000 in grants provided by The Southwest Florida Water Management District (SWFWMD). The grant is a 50% match for the Rosery Road Projects, which is beginning construction this fiscal year.

#### **Expenditures**

Capital Projects Fund expenditures decreased by fifty-seven (57) percent compared to the prior year. The reduction in expenditures is due to the completion of the major drainage projects that included installation of baffle boxes and storm line enhancements. Scheduled to begin this fiscal year is the Rosery Road Streets and Drainage Project budgeted at \$2,616,120. Projects that will be continued and completed this year are Althea Road Project and Bayview Drive Project.

Additional expenditures include routine maintenance and debt service. The item small roadway projects is an annual roadway maintenance to resurface or repair small sections of pavement throughout town. Both traffic control equipment and street light replacement are ongoing annual expenditures to remove and replace infrastructure. The loan repayment line items are listed as General Fund and BB&T Debt Service.

### **Conclusion**

In summary, staff has been able to reduce expenditures and maintain revenues. As the economy continues to improve the housing market is recovering. This year property values increased slightly by 4%. With the property value increase, staff was able to maintain the millage at the same rate as the previous year. The town also continues to diversify revenue sources through contributions, grant opportunities, programs, tax stream, and service fees.

This fiscal year staff will continue the process of developing a strategic planning document. The document will focus on establishing long range priorities and goals for the town. Staff will engage citizens, commissioners, board members, and employees to develop a unified vision for Belleair. Moreover, the strategic planning document will be integrated with the annual budget process.

With the strategic planning process, staff will continue to find and implement efficiencies in all departments. The town will maintain its current level of services and evaluate necessary enhancements in the coming years. This proposed budget outlines the town's plan for fiscal year 2015-16 and provides a financial overview of the upcoming year.

# **BUDGET GUIDE**

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## **GOVERNMENTAL ORGANIZATION**

The Town of Belleair operates under the council-manager form of government and was incorporated in 1925. The Town Commission is comprised of five members; a mayor/commissioner, deputy mayor, and three commissioners, elected to specific seats, but on a community wide basis. The Town Commission appoints a professional town manager, who serves as the chief administrative officer of the town.

This budget document includes all funds that are appropriated for the fiscal year beginning October 1, 2015. The Town of Belleair provides a full range of services normally associated with a municipality, including police protection, public works operations, code enforcement activities, permitting and building services, parks, and other recreational services. In addition, the town provides its citizens with water, and solid waste services.

## **BUDGET PROCEDURES**

The Town of Belleair's annual budget is both an expression of public policy and a fiscal plan for the allocation of municipal resources necessary to accomplish specific programs. The budget approval process involves the active participation of the town's elected officials, who collectively establish expenditure priorities and evaluate the town manager's recommended budget and program allocations for the various town service functions. The budget is developed after departmental requests, citizen input during formal public hearings, and ultimately adopted by the Town Commission.

## **BUDGET PRESENTATION**

Belleair's Town Charter requires the town manager to submit to the Town Commission an operating budget for the ensuing fiscal and an accompanying budget message to the Town Commission no later than sixty (60) days prior to the end of the fiscal year.

The town manager's budget message and foreword explain the budget from both fiscal and programmatic perspectives. They also describe the proposed financial policies of the town, the special features of the budget as well as any major changes from the current year financial policies, expenditures and revenues and the reasons for such changes. It may also describe any potential debt of the town, and include other supplementary explanations of organizational changes, and/or budget items requested by the Town Commission.

The operating budget contains a complete financial plan of all town funds and activities for the ensuing fiscal year. In organizing the operating budget, the town manager utilizes a variety of expenditure classifications that adequately and most accurately disclose all material amounts budgeted by fund, organizational unit, program purpose, activity and accounting object. The budget document begins with a clear summary of its contents; details all estimated revenues including sources thereof, and indicates the requisite property tax levy. It also details all proposed expenditures, including any debt service obligations for the fiscal year; and shows comparative figures for both actual and estimated revenues and expenditures of the preceding fiscal year, and both budgeted revenue and expenditures for the current year.

Elements of the budget include the following:

- Budget summary
- Budget guide
- Financial policies
- Organizational chart
- Position analysis
- Departmental and fund budgets
- Pinellas County tax and rate survey
- Glossary of terms

## **CAPITAL IMPROVEMENT FUND**

The annual operating budget and capital improvement program (CIP) budget are complementary town plans. The annual budget is a guide for the day-to-day operations of the town's programs and services. The CIP is a management, legislative and community tool used to facilitate the planning, control and execution of major capital expenditures. The five-year CIP schedule provides the plan for needed public improvements within the town's fiscal capacity.

For those projects proposed for commission consideration, recommended funding sources are identified; the specific objective from the Belleair comprehensive plan is referenced, and future operating costs are estimated for the commission's and public's edification.

The Town Commission reviews the manager's proposed capital project requests. After public hearings and potential modification, the budgets for the CIP are adopted on a multi-year, program basis. Budget appropriations may not always lapse at year-end, but may extend across five fiscal years of the CIP.

## **PUBLIC PARTICIPATION**

Public participation in the budget process is encouraged. Finance Board budget discussions were held on May 14, 2015, June 18, 2015, July 16, 2015, and August 20, 2015. Commission budget discussions were held on July 21, 2015 and August 18, 2015. Two state statutory public hearings, were held on September 3, 2015 and September 15, 2015, during which the 2015-16 budget ordinances were adopted. The mandated public hearings for ordinance adoption in September complete the process of citizen participation in the 2015-16 budget.

## **TRUTH IN MILLAGE (TRIM)**

The budget and property tax (millage rate) adoption process is governed by a state statute known as TRIM (truth in millage). In Florida, property is assessed by the county property appraiser, and property taxes are collected by the county tax collector. Property owners are eligible to receive a homestead exemption of fifty thousand (\$50,000) on their principal place of residence. All property is assessed at one hundred percent of real value, which is on average, eighty-five (85) percent of market value.

The town is required to hold two public hearings for adoption of its property tax (millage) rate and budget. The first public hearing is advertised by a property appraiser mailing to each property owner by way of a TRIM notice. Under the "truth in millage" compliance laws, the town publishes an additional advertisement. The town publishes this advertisement once in a newspaper of general circulation, at least five days prior to its public hearing. This notice contains the general summary of the operating budget, capital improvement budget and program, and the times and places where copies of the budget message, operating budget, capital improvement budget and program are available for inspection by the public; and the times and places for public hearing.

The Town Commission must adopt the operating budget and capital improvement budget and program before the end of each current fiscal year for the ensuing fiscal year.

## **BUDGETARY BASIS**

The Town of Belleair has developed and follows a program based budget format. The budget is prepared in accordance with generally accepted accounting principles (GAAP).

Governmental funds use the modified accrual basis of accounting, whereby expenditures are recognized in the accounting period when the liability is incurred, if measurable, and revenues and other resources are recognized in the accounting period when they become available and measurable. Revenues are considered to meet the availability test if they are collectible within

the current period or soon enough thereafter for use in payment of liabilities of the current period.

Proprietary, or "enterprise" funds use the full accrual basis of accounting. Revenues are recognized in the period in which they are earned, and expenses are recognized in the period in which the liabilities are incurred.

The annual budget addresses only the governmental and proprietary groups and does not control resources that are managed in a trustee or fiduciary capacity, such as the pension funds.

All appropriations unspent at year-end lapse, unless funds are encumbered as the result of the issuance of a purchase order. Such purchase orders remain valid until either canceled or final payment is made, or are specifically addressed by town charter.

## **FINANCIAL STRUCTURE**

The Town of Belleair uses funds to budget for operations and to account for the results of those operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities.

Budgets are adopted for funds that are either governmental funds or proprietary funds. Each category is also divided into separate fund groups. The following are the funds of the Town of Belleair for which the commission adopts an annual budget.

**Governmental Funds** - The governmental funds consist of the General Fund, the Special Revenue Funds, and the Capital Projects Funds.

**General Fund** - The General Fund is the general operating fund of the town. This fund was established to account for the revenues and expenditures involved in operating general governmental functions of a non-proprietary nature. Major revenue sources for this fund include: ad valorem taxes; franchise and utility taxes; sales taxes; license and permit fees; administrative charges; and charges for current services. The major operating activities supported by the General Fund include police and fire services, streets, permitting, occupational licenses, public works, parks, recreation, and other general governmental service functions.

**Special Revenue Funds** - Special revenue funds are established to finance particular activities and are created out of receipts of specific taxes or other earmarked revenues. Such funds are authorized by legal, regulatory or administrative action to pay for certain activities with some form of continuing revenues. In the Town of Belleair special revenue funds include the following:

- ***Tree Fund*** – to account for funds designated for town beautification.
- ***Golf Fund*** – to account for lease revenue and other fees restricted for the improvement and maintenance of the town's golf course.

- ***Local Option Gas Tax Fund*** – to account for proceeds from the local option gas tax as levied by the Pinellas County, Florida Board of County Commissioners.

**Capital Projects Funds** - Capital project funds are used to account for the acquisition and construction of capital facilities and other fixed assets.

- ***Infrastructure Fund (Capital Projects Fund)***– to account for proceeds from the Pinellas County, Florida one-cent sales surtax collections, stormwater fee, infrastructure mill, other governmental resources and grant revenues used for the acquisition or construction of general fixed assets identified in the town’s five-year capital improvement plan.
- ***Equipment Replacement Fund*** – to account for the planned acquisition of equipment, tools, and vehicles. The General Fund and enterprise funds will transfer the funds for purchases within the Capital Equipment Replacement Fund.

**Enterprise Funds** – An enterprise fund is used to account for the town’s services and activities that are similar to those found in the private sector. An enterprise fund is self-supporting, deriving its revenue from charges levied on the users of these services. The Town of Belleair’s enterprise funds are as follows:

- ***Water Fund*** – to account for the assets, operation and maintenance of the town owned water supply and distribution system.
- ***Solid Waste Fund*** – to account for the assets, operation and maintenance of the town owned refuse collection and disposal system.
- ***Wastewater Fund*** – to account for wastewater billing, the service is provided by Pinellas County.

## QUESTIONS & ANSWERS

Some of the most frequently asked questions about the budget follow, along with related answers.

### ***What is the purpose of the town budget?***

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

### ***How and when is the budget prepared?***

Each spring, the town Support Services Department develops forecasts using economic trends and financial indicators relevant to the town's financial resources. The town departments submit their plans and needs for the coming year to the Support Services Department, which incorporates their submittals into the proposed budget. This is reviewed and revised by the town manager. The town manager then recommends his proposed budget to the Town Commission. The commission reviews the budget, holds two public hearings to obtain citizen input and may make changes to same, based on citizen input. Finally, the commission adopts their approved budget, along with an ordinance that establishes the property tax rate necessary to fund the budget.

### ***Who establishes the rules by which the Town of Belleair adopts its annual budget and property tax rate?***

Both the town charter and state statutes govern the property tax rate and budget adoption process.

### ***Who is the chief executive officer of the Town of Belleair?***

The town manager is both the chief executive, administrative, and financial officer of the Town of Belleair. He or she is hired by and reports directly to the Town Commission. All other employees, with the exception of the town attorney, who also reports to and is appointed by the Town Commission, report to the town manager.

### ***What is the property tax rate?***

When the town adopts its annual budget, it determines the tax rate that must be applied to property in order to generate the necessary revenue in addition to all other revenue sources that are available. The approved tax rate for the Town of Belleair is 5.9257 mills, or \$5.93 per \$1,000 of taxable value. The Pinellas County Property Appraiser establishes the taxable value of all property in the town. The town has no control over the taxable value of property. It only has control over the tax rate that is levied.

***The total property tax rate for Fiscal Year 2015-16 on property in the Town of Belleair is 22.0306 mills. How much of that was paid to the Town?***

Only 5.9257 mills of the 22.0306 mills levied in fiscal year 2015-16 are remitted to the town. This represents only twenty-seven (27) percent of the total property tax levied. Other taxing agencies in Pinellas County include the county services, Pinellas County School Board, county emergency medical services, and the Pinellas Suncoast Transit Authority, along with various special district taxes, such as the Southwest Florida Water Management District.

***How do I compute my property tax?***

- ***How to compute my property tax owed to the Town of Belleair:***

First you will need to find the assessed value of your real estate holdings by searching your address on the Pinellas County's Property Appraiser's website (pcpao.org). Next you will need the adopted millage for FY 2015-16, which is **5.9257 mills**. Now you multiply your assessed value by the millage rate and then divide by 1,000 (one mill is equal to \$1 for each \$1,000 of assessed property value).

For example, if your property's assessed value is \$100,000, your taxes will be \$592.57. ( $\$100,000 \times 5.9257 = \$592,570$ ,  $\$592,570 / 1,000 = \$592.57$ )

- ***How to compute my total property taxes (town and county):***

To compute total taxes for the year, you will use the same methodology as described above and the total millage rate of **22.0306 mills**.

For example, if your property's assessed value is \$100,000, your taxes will be \$2,203.06. ( $\$100,000 \times 22.0306 = \$2,203,060$ ,  $\$2,203,060 / 1,000 = \$2,203.06$ )

***What is homestead exemption?***

Every person who owns and resides on real property in Florida on January 1 and makes the property his or her permanent residence is eligible to receive a homestead exemption up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000, applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes. (Florida Department of Revenue)

***What is the difference between ad valorem tax and property tax?***

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

***What is an operating budget?***

An operating budget is an annual financial plan for recurring expenditures, such as salaries, utilities, supplies, insurance and equipment repairs.

***What is a capital improvement budget?***

A capital improvement budget is a financial plan for the construction of physical assets, such as buildings, streets, and utility infrastructure exceeding a specified dollar value (\$20,000) with a useful life of at least five years, as stipulated within the town's financial policies.

***What is a fund?***

A fund is a separate accounting entity within the town that receives revenues and expends them on specified activities.

***What is an enterprise fund?***

An enterprise fund earns its own revenues by charging customers for services that it provides. It receives no tax funds. The Town of Belleair operates its water and solid waste utilities, which are referred to as enterprise funds. Prior to FY 2003-04, the town also operated its own wastewater utility, but it was sold to Pinellas County.

***What is a fiscal year?***

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

***What is a budget appropriation?***

A budget appropriation is a specific amount of money that has been approved by the Town Commission for use in a particular manner, for a specific public purpose.

***What is a budget amendment?***

A budget amendment is an ordinance adopted by the Town Commission that modifies their previously approved and adopted budget by appropriating additional monies to a particular department, decreasing appropriations to a particular department, or transferring funds from one department to another.

***Where does the town obtain its revenues?***

All monies are ultimately derived from citizens in the form of local, state and federal taxes; fees, fines and licenses; intergovernmental revenues; grants; and payments for municipal services, such as recreation fees, and utility services (water, and solid waste user fees).

***What are utility taxes, the stormwater fee, and franchise fees, and why does the Town of Belleair levy them?***

A utility tax is a tax levied on utility bills, to be paid by the user of that utility's services. It is similar to a sales tax, except it only applies to utility bills, and not to any other purchases.

The stormwater fee is calculated based on the approximate square feet of impermeable surface on a property and is used to fund stormwater infrastructure improvements.

The franchise fee is a charge levied by the town on a utility to operate within the town as compensation for that utilities use the public rights-of-way and other public properties where their facilities, pipes, wire, etc., may need to be located within the town in order for such services to be provided. The state allows utilities to pass on the franchise fee directly to customers on their bills.

***Where can I get a copy of the Budget?***

The budget is available for download at <http://www.townofbelleair.com/budget>

***Where can I get a copy of the Comprehensive Annual Financial Report?***

The CAFR is available for download at <http://www.townofbelleair.com/cafr>

**TOWN OF BELLEAIR**  
**2015-16 Tax Roll/Budget/Millage Calendar**

June 1	Property Appraiser delivers estimate of taxable value to taxing authorities
June 18	Town of Belleair Finance Board Meeting (Budget Discussion)
July 1	Receive Certification of Taxable Values from Property Appraiser (DR-420)
July 2	Town of Belleair Finance Board MMP Discussion
July 21	Town of Belleair Commission MMP and Budget Calendar Approval
Aug 4	Taxing Authorities notify Property Appraiser of proposed millage rate, date/time/place of 1st public budget hearing (return completed DR-420)
Aug 4	Town of Belleair Commission 1st Budget Discussion
Aug 18	Town of Belleair Commission 2nd Budget Discussion
Aug 21	Property Appraiser mails TRIM Notices
<b>Sept 3 (Thurs.)</b>	<b>Town of Belleair 1st Budget Hearing</b>
Sept 8 (Tues.)	<i>School Board budget hearing</i>
Sept 10 (Thur.)	<i>Pinellas County BCC budget hearing</i>
<b>Sept 15 (Tues)*</b>	<b>Town of Belleair Final Budget Hearing</b>
Sept 15	Deadline for taxpayers to file a petition with the Value Adjustment Board (within 25 days after TRIM mailing)
Sept 24 (Thurs.)	<i>Pinellas County BCC budget hearing (final)</i>
Oct 6	Value Adjustment Board meets for first certification of tax rolls
Oct 7	Property Appraiser delivers DR-422 to taxing authorities/extends roll to Tax Coll.
Oct 9	Taxing Authorities return completed DR-422, millage rate is adjusted if an option
Late Oct (TBD)	Value Adjustment Board hearings begin
	Taxing Authorities certify compliance to DOR (not later than 30 days after adoption of ordinance or resolution establishing final budget and millage rate)
Oct 30	Tax Collector mails tax bills
TBD	Value Adjustment Board meets for second certification of tax rolls
* F.S. 200.065 (2)e(2) provides that municipalities shall not schedule hearings on days scheduled by the County or School Board. Pinellas County has scheduled hearings for September 10 and September 24; School Board has scheduled hearings for September 8.	

# **FINANCIAL MANAGEMENT POLICIES**

# **TOWN OF BELLEAIR, FLORIDA FINANCIAL MANGEMENT POLICIES**

The purpose of this document is to serve as a written policy for the Town of Belleair management and Support Services Department staff. The commission will use these polices as a guideline. The commission can determine that a situation necessitates the need to vary from these policies. If this situation occurs they will direct the town manager on an alternative course of action.

<b>General</b>
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### ***Annual Operating & Capital Budget***

1. The community's public service delivery needs shall balance with the town's financial ability. New program services or facilities shall be based on general citizen demand, need or legislated mandate.
2. The budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves.
3. Current expenditures (personal services, operating, capital outlay, debt service, transfers and grants) shall balance with current revenues and unobligated fund balances. The town should avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing repair and replacement expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.
4. New expenditure programs (or projects) will be introduced during the annual budget process.
5. The format should allow correlation with the revenues and costs reported in the town's Comprehensive Annual Financial Report.
6. All funds expended shall be in accordance with an adopted annual budget.

### ***Capital Improvement Program (CIP)***

1. The CIP, consistent with state requirements, will schedule the funding and construction of capital projects for a 6-year period (which includes the current year capital budget).
2. The CIP will incorporate in its projections of expenses and funding sources any amounts relating to previous year's appropriation, but which have yet to be expended.
3. The first year of the 6-year Capital Improvement Program (CIP) will be included in the Annual Operating & Capital Budget.

## Comprehensive Annual Financial Report (CAFR)

1. An independent certified public accounting firm will perform an annual audit of the financial statements of the town and will publicly issue an opinion thereon. The CAFR will include that opinion (*Florida Statutes, 11.45(3)(a)4*).
2. The accounting records shall be maintained in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB). (*Codification of Governmental Accounting and Financial Reporting Standards, Section 1200*).
3. The CAFR will be prepared by the auditors and the finance director and shall be presented to the Town Commission within six (6) months following the end of the Town's fiscal year.

## Annual Financial Activity – All Funds

### *Fund Balance*

1. **Restricted** – Funds at year-end, which can only be spent for specific purposes as stipulated by constitution, external providers, or through legislation.
  - Funds externally restricted for a specific purpose will be disclosed in the budget document.
2. **Unrestricted** – Funds at year-end, which are not classified as “restricted”.
  - Assigned – These are unreserved funds at year-end to indicate tentative plans for uses of financial resources in a future year.
    - Funds internally restricted for a specific purpose (e.g., capital project) will be disclosed in budget documents and the CAFR.
    - All funds will have sufficient designated financial resources to fund any outstanding compensated absence (accumulated sick and vacation leave) liability.
  - Unassigned – All remaining funds at year-end which are not reserved or designated.
    - Unless otherwise stated and approved by the commission, the current year's budgeted unreserved, undesignated fund balance at year-end for General Fund should be maintained at a minimum of 20% of prior-year expenditures.

- To the extent that unreserved, undesignated General Fund balance exceeds 20% of prior-year expenditures, the town may draw upon the fund balance to 1) provide funding for capital programs, capital equipment and/or 2) provide funding for nonrecurring expenses.
- Unless otherwise stated and approved by the commission, the current year's budgeted unreserved, undesignated cash reserves at fiscal year-end for proprietary funds (enterprise funds) should be maintained at a minimum of \$250,000 in the Solid Waste Fund and \$450,000 in the Water Fund for operating reserves.

### ***Revenues***

1. Revenue estimates will be developed on a conservative basis while considering historical trends, projections and reasonable assumptions of future conditions.
2. The town shall maintain, as permitted by State law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one (1) revenue source.
3. Annually, the town shall calculate the full direct costs of activities supported by user fees and consider such information when establishing user charges.
4. Long-term debt revenues will not be obtained to fund current operating expenditures.
5. Non-recurring revenues will only be used to fund non-recurring expenditures.

### ***Operating Expenditures / Expenses***

#### **1. Interfund Administrative Charges**

- An allocation should be made annually distributing the costs for General Fund administrative support among all proprietary funds (enterprise).

## Annual Financial Activity – Specific Funds

### *General Fund*

1. The General Fund will maintain a separate, designated fund balance reserve sufficient to fully fund the following fiscal year's accrued compensated absences liability applicable to governmental funds.
2. Unless otherwise stated and approved by the commission, the current year's budgeted unreserved, undesignated fund balance at year-end for General Fund should be maintained at a minimum of 20% of prior-year expenditures.
3. To the extent that unreserved, undesignated General Fund balance exceeds 20% of prior-year expenditures, the town may draw upon the fund balance to 1) provide funding for capital programs, capital equipment and/or 2) provide funding for nonrecurring expenses.

### *Proprietary Funds (Enterprise)*

1. All proprietary fund operations shall be self-supporting. Unless otherwise stated and approved by the commission, the current year's budgeted unreserved, undesignated cash reserves at fiscal year-end for proprietary funds (enterprise funds) should be maintained at a minimum of \$250,000 in the Solid Waste Fund and \$450,000 in the Water Fund for operating reserves.

### *Special Revenue Funds*

#### *1. Golf Fund*

1. To account for lease revenue and other fees restricted for the improvement and maintenance of the Town's golf course.
2. Annually \$50,000 shall be assigned specifically for the future capital improvement expenses.

#### *2. Capital Projects Fund*

1. ***Capital Equipment Replacement Fund:*** to account for the planned acquisition of equipment, tools, and vehicles exceeding a specified amount of \$5,000.
2. ***Capital Projects Fund (Infrastructure Fund):*** to account for the planned construction of physical assets such as buildings, streets, and utility infrastructure exceeding a specified dollar amount of \$20,000. The fund also serves as a capital planning document over a five year span.

## **Investments**

1. The town shall invest in those financial instruments authorized by resolution to meet the town's investment objectives (safety, liquidity and yield). (*Resolution 2002-26 adopted September 17, 2002*)

## **Capital Programs and Debt Management**

1. For financial management policy purposes, long-term borrowing includes bonds, notes and capitalized leases.
2. Long-term borrowing will not be used to finance current operations or normal maintenance.
3. All long-term borrowing will be repaid within a period not to exceed the expected useful lives of the capital programs financed by the debt.
4. For any fund that is supported by long-term borrowing, an annual revenue analysis shall be performed to ensure that the fees or rates are sufficient to meet the debt requirements (debt service, covenants, etc.).
5. Three general principals should guide the town when selecting a funding source for its capital improvement (capital asset acquisition) and repair and replacement programs: efficiency, effectiveness, and equitableness.
  - Efficiency is when one financing method is selected over another based on the relative costs.
  - Effectiveness is when a funding (financing) source provides a sufficient amount of funding when the funding needed.
  - Equitableness is when resident beneficiaries of a capital program pay for that program.

**RESOLUTION NO. 2011-27**

**A RESOLUTION OF THE TOWN OF BELLEAIR, FLORIDA, ESTBLISHING THE FUND BALANCE POLICY FOR THE TOWN OF BELLEAIR; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Government Accounting Standards issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, in order to clarify the meaning of fund balance on financial statements; and

**WHEREAS**, the town desires to establish a Fund Balance Policy for the General Fund consistent with the Governmental Accounting Standards Board Statement No. 54; and

**WHEREAS**, such a policy has been prepared and copy is attached hereto as Exhibit "A"; and

**WHEREAS**, the town commission believes that it is necessary, appropriate and in the public interest to commit these fund balance reserve funds in the General Fund; and

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF BELLEAIR, FLORIDA AS FOLLOWS:**

**Section 1.** That the foregoing recitals are artifice and confirmed as being true and correct and are made a specific part of this resolution.

**Section 2.** The Town Commission of the Town of Belleair hereby adopts the "Town of Belleair Fund Balance Policy for the General Fund", attached hereto as Exhibit "A", and directs the Town Manager to implement the police.

**Section 3.** All Resolutions or parts of Resolutions, insofar as they are inconsistent or in conflict with the provisions of this Resolution, are hereby repealed.

**Section 4.** This Resolution shall take effect October 1, 2011 and shall continue in effect until amended, extended, or repealed as herein above provided.

**PASSED AND ADOPTED this 22nd day of SEPTEMBER, 2011.**

\_\_\_\_\_  
**Mayor**

**ATTEST:**

\_\_\_\_\_  
**Town Clerk**

## **RESOLUTION NO. 2002-26**

### **A RESOLUTION OF THE TOWN OF BELLEAIR, FLORIDA, ADOPTING AN INVESTMENT POLICY FOR THE TOWN OF BELLEAIR.**

**WHEREAS**, the Town Commission of the Town of Belleair, Florida, is desirous of obtaining the maximum income possible on the Town's investments; and

**WHEREAS**, the Town is desirous of providing a policy to allow the Town to obtain the best interest rate and to provide for the proper cash flow to operate the Town, and further providing the standards to be addressed in the required written policies; and

**WHEREAS**, the Florida Legislature passed FS 218.415, mandating that local government units shall have an investment policy for any public funds in excess of the amounts needed to meet current expenses.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF BELLEAIR, FLORIDA**, that the Town hereby adopt the following alternative investment policy:

**A. INVESTMENT DECISIONS**

The Finance staff shall adhere to the guidelines of the Town of Belleair Investment Policy regarding all investments purchases and investment transactions.

**B. SCOPE**

This investment policy applies to all financial assets of the Town of Belleair. These funds are accounted for in the Town's Comprehensive Annual Financial Report and include:

- General Fund
- Capital Projects Fund
- Special Revenue Funds
- Water, Wastewater and Solid Waste Enterprise Funds
- Trust and Agency Funds
- Any new fund created by the Town, unless specifically exempted by the legislative body.

This investment policy applies to all transactions involving the financial assets and related activity of all the foregoing funds.

**C. CHAIN OF COMMAND**

The Town commission delegates the authority and responsibilities for control of the Town's cash and investments to the Town Manager and the Town Finance Director who shall establish written procedures for the operation of the investment program consistent

with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Town Manager and Town Finance Director. The Town Manager and the Town Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates.

For the purpose of obtaining approval on investment matters not addressed in the Investment Policy, the following chain of command is appropriate:

1. Town Commission
2. Town Manager
3. Finance Director

***D. INVESTMENT OBJECTIVES***

The primary objectives, in priority order, of the Town of Belleair's investment activities shall be:

**SAFETY:** Safety of principal is the foremost objective of the investment program. Investments of the Town shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

**LIQUIDITY:** The investment portfolio of the Town of Belleair will remain sufficiently liquid to enable the Town to meet all operating requirements, which might be reasonably anticipated.

**RETURN ON INVESTMENT:** In investing public funds, the Town will strive to maximize the return on the portfolio and to preserve the purchasing power but will avoid assuming unreasonable investment risk.

***E. PRUDENCE AND ETHICAL STANDARDS***

Investments shall be made with judgment and care (under circumstances then prevailing) which persons of prudence discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price change, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Finance Administrator any material financial interest in financial institutions that conduct business within this jurisdiction and they shall further disclose any material personal financial/investment positions that could be related to the performance of the portfolio. Employees and officers shall subordinate their personal investment transactions to those transactions made in the portfolio, particularly with regard to the time of purchase and sales.

Bond swaps are appropriate when undertaken with the prudent person test and overall portfolio objectives in order to (a) increase yield to maturity without affecting the asset liability match; (b) reduce maturity while maintaining or increasing the yield to maturity or (c) increasing portfolio quality without affecting the asset liability match while maintaining or increasing the yield to maturity.

The Town should not however, have a policy against selling securities at a loss if undertaken in connection with prudent portfolio management. For the protection of the Town it is imperative that full disclosure be made by the Commission, Manager and Finance Director any material interests which they may hold in a financial institution (broker/dealers, banks, etc.), which conducts business with the Town of Belleair. This disclosure shall be reported to the Town Commission.

**F. AUTHORIZED INVESTMENTS**

In accordance with Section 125.31, Florida Statutes, authorized investments include:

- a. The Florida Local Government Surplus Funds Trust Fund. (administered by the State Board of Administration and commonly referred to as the “SBA”).
- b. Direct obligations of the U.S. Government, such as U.S. Treasury obligations.
- c. Obligations guaranteed by the U.S. Government as to principal and interest.
- d. Interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates or time deposits constituting direct obligations of any bank or savings and loan association certified as a Qualified Public Depository by the State of Florida.
- e. Obligations of the:
  - Federal Farm Credit Banks (FFCB)
  - Federal Home Loan Bank Mortgage Corporation (FHLMC) (participation certificate)
  - Federal Home Loan Bank (FHLB) or its banks
  - Government National Mortgage Association (GNMA)
  - Federal National Mortgage Association (FNMA)
  - Student Loan Marketing Association

- f. Securities or, or other interests in, any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided the portfolio is limited to U.S. Government obligations and repurchase agreements fully collateralized by such U.S. Government obligations (i.e. Mutual Funds).

**G. MATURITY AND LIQUIDITY REQUIREMENTS**

The objective will be to match investment cash flow and maturity with known cash needs and anticipated cash flow requirements (i.e., match assets to liabilities) to the extent possible.

Investment of funds shall have final maturities of not more than five (5) years, except for:

1. SBA - No stated final maturity.
2. Certificates of Deposits as approved by Town Commission.

**H. PORTFOLIO COMPOSITION**

<u>Investment Type</u>	<u>Maximum</u>
1. Florida Local Government Surplus Trust Fund (SBA)	100%
2. US Government Securities	100%
3. US Federal Agencies**	100%
4. Instrumentalities**	50%
5. Certificates of Deposits	30%
6. Repurchase Agreements	20%

Funds in the Depository Account will not be considered a part of the portfolio for purpose of the section.

\*Does not include bond proceeds invested in construction funds established under a bond resolution.

**I. RISK AND DIVERSIFICATION**

The Town will diversify its investments by security type, specific maturity, dealer or bank through which financial instruments are bought or sold. Subject to limitation under Portfolio Composition, the following are the limits on individual issuers or dealers of bank:

1. No limitation on SBA, now accounts, US Government Securities, US Federal Agencies or US Federal Instrumentalities.
2. Limitations on other approved investments are 10% of total portfolio.

***J. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS***

The Financial Administrator will maintain a list of the financial institutions authorized to provide investment services. No public deposit shall be made except in a qualified public depository as established by state laws.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Administrator with the following:

1. audited financial statements,
2. certification that no material adverse events have occurred since the issue of their most recent financial statements,
3. proof of National Association of Securities Dealers, the registration (where applicable) or other securities registration,
4. proof of state registration, when required,
5. certification of having read and agreeing to abide by the investment Policy and depository contracts in place with the Town, and
6. a copy of the firms established internal oversight and review guidelines controlling business with government entities.

Criteria for addition to or deletion from the list will be based on the following:

1. state law or investment police requirement where applicable,
2. perceived financial difficulties,
3. consistent lack of competitiveness,
4. lack of experience or familiarity of the account representative in providing service to large institutional accounts,
5. request of the institution or broker/dealer, and
6. when deemed in the best interest of the Town.

***K. THIRD PARTY CUSTODIAL AGREEMENTS***

All security transactions including collateral for repurchase agreements, entered into by the Town shall be conducted on a delivery-versus-payment (DVP) basis.

All securities shall be properly designated as an asset of the Town. Securities will be held by a third party custodian authorized by the Finance Administrator and evidenced by safekeeping receipts or advice of the transaction. The third party custodian shall be a third party custodian bank or other third party custodial institution with certified fiduciary powers chartered by the United States Government or the State of Florida and have combined capital and surplus of at least \$100,000,000.

The Finance Administrator will execute third party custodial agreements approved by the Town with the banks and depository institutions. Such agreement will include letters of authority from the Finance Administrator with details as to the responsibility of each party, notification of security purchases, sales, delivery, repurchase agreements and wire transfers, safekeeping and transaction costs, procedures in case of wire failure of other unforeseen mishaps including liability of each party.

**L. MASTER REPURCHASE AGREEMENTS**

1. Each firm involved in a repurchase agreement must execute the Town's Master Repurchase Agreement that will be based on the Public Securities Association (PSA) Master Repurchase Agreement.
2. A third party custodian shall hold collateral for all repurchase agreements with a term of more than one business day.
3. Custodial agreements shall be based on economic and financial conditions existing at the time of execution, as well as the credit risk of the institution that enters into the repurchase agreement with the Town.

**M. REPORTING REQUIREMENTS**

The Town Finance Director shall provide to the Town Manager and to the Town Commission a quarterly investment report which provides a comprehensive review of investment activity and performance for the quarter. The Town Finance Director shall provide to the independent auditors and to the Town Commission an annual report of types of investments, book value, market value, risk characteristics and rate of return.

The Town Finance Director shall provide other such reports and information as deemed reasonable, upon request, from other internal and external sources.

**N. SELECTION OF DEALERS AND BANKERS**

As stated in the Town Investment Policy, only primary dealers as designated by the Federal Reserve Bank of New York and through secondary government securities dealers shall be permitted to conduct business with the Town, furthermore, only institutional brokers from institutional departments shall be selected.

**O. SECURITY SELECTION PROCESS**

When purchasing or selling securities, the Town Commission shall approve the security which provides both the highest rate of return within the established parameters for the Investment Policy and satisfies the current objectives and needs of the portfolio. These selections shall be made based on a minimum of three (3) quotes from banks or dealers.

It is also realized that in certain very limited cases the Town will not be able to get three quotes on a certain security. For those cases the Town will obtain market prices from various sources including a daily market pricing provided by the Town custody agent or their corresponding institution.

The Finance Department shall utilize the three (3) quote process to select the securities to be purchased or sold. If for some reason the highest to purchase quote is not selected, then the reason leading to the decision will be clearly indicated in the authorization.

**P. OPERATIONS**

An operation is defined as a necessary procedures and duty required to provide for properly authorized transactions, timely processing, segregation of duties and proper internal controls.

These procedures revolve around the monitoring of the Banks Pooled Cash Account on a monthly basis by the Finance Director.

The basic policy is to ensure that there are the necessary funds available to cover the weekly expenditures. The majority of cash receipts are deposited regularly into the Bank. Some revenue from the State, County, and Florida Power have been set up to be electronically deposited into the Bank thereby saving administrative time in depositing of these proceeds and thus increasing interest earnings.

The policy will be to transfer any excess funds in the Bank, over \$50,000 into the SBA accounts keeping in mind the funds that will be necessary for upcoming expenditures. There may be occasions based on capital project drawdowns that the balance in the Bank may exceed this threshold for short periods of time. The SBA on average pays interest at approximately 25 basis points or one-quarter of one percent more than the Bank. If the balance in the Bank falls below \$10,000 it will be closely monitored keeping in mind upcoming cash receipts and expenditures, and if it is deemed necessary a transfer will be done from the SBA into the Bank.

The balance in the Bank can be found by a weekly review of the Accounts Payable Reconciliation.

If it is established that a transfer is necessary, the following procedures are followed:

- 1. The following are the procedures that the Town will follow in transferring funds between the State Board of Administration (SBA) and the Bank.**

**BANK to SBA**

The Finance Director will initiate a wire transfer.

In order to receive credit to our account as soon as possible, it is required that we call the SBA and inform them of the funds that are being transferred to the SBA.

A Journal Entry Form is completed to provide the accounting entries. This is signed by the preparer. In the Finance Director's absence the Town Manager will initial the wire transfer.

The completed forms are then given to the Finance Director or Accounts Payable Clerk for entry into the General Ledger.

**2. The following are the procedures that the Town will follow in transferring funds between the SBA and the Bank.**

This process is followed in the event funds are necessary to cover a shortage in the Pooled Cash Account. This process can be initiated by the Finance Director or Town Manager. The first step is to prepare a form authorizing the transfer. It must be signed by the Finance Director or Town Manager. The money transferred out of all SBA accounts is established per agreement to only go into the Bank. The transfer is completed using the SBA automated authorized service. Transfers done before 11:00 A.M. will be posted in the Pooled Cash Account that same day.

The next step is to complete a Journal Entry Form. This form will provide the accounting entries for input into the General Ledger.

The completed forms are then given to the Finance Director or Accounts Payable Clerk for entry into the General Ledger.

**3. Securities' Confirmations**

The processing of securities' confirmations, including filing and reconciling, shall be conducted by the Finance Director. All confirmations for securities, including certificates of deposit, shall be held in the Town's Safety Deposit Box.

Upon receipt, all current investment confirmations shall be reconciled against the appropriate investment documents.

**4. Safekeeping Procedures**

Upon purchasing a security, the confirmation from the purchasing agent (faxed confirmation of purchase and settlement date is normally received within two days of purchase) will be attached to a faxed copy of the notification. The faxed copy should state the security, book value of the security and accrued interest to agree to the settlement amount. The settlement date on the fax must be the same date as the settlement date on the confirmation.

The Safekeeping Agent will only accept instructions from the authorized staff identified under C, Chain of Command.

The Safekeeping Account statements will be mailed monthly and reconciled to the supporting documentation and maintained in a file by month for each custodian.

Certificates of deposit are permitted to be safe kept at the issuing bank; however, all certificate of deposit confirmations must be verified against the appropriate investment reports on a quarterly basis.

**Q. ACCOUNTING FOR INVESTMENT TRANSACTIONS**

The investment function and the accounting staff will work closely together to ensure the transactions are reported in the month in which they occur. Accounting entries will be prepared by the finance staff and overseen by the Finance Director. Whenever possible, persons who perform investment transactions shall not be responsible for the reconciliation of the accounts; furthermore, adequate separation of duties requires that persons who perform investment transactions should not also be responsible for journalizing or reconciling the confirmations and monthly custodial statements.

**R. INTERNAL CONTROL REVIEW**

The Town Finance Director and the Town External Auditor will review the Internal Control Manual on an annual basis. As part of the annual financial audit, the external auditor will review the internal controls and verify compliance with the Town's Investment Policy.

**S. INVESTMENT TRAINING**

Periodic training and educational opportunities will be provided to authorized staff responsible for the investment function of the Town of Belleair. Those Town officials responsible for making investment decisions should seek continuing education in subjects or course of study related to investment practices and products on an annual basis.

**PASSED AND ADOPTED BY THE TOWN COMMISSION OF THE TOWN OF BELLEAIR, FLORIDA, this 17<sup>th</sup> day of SEPTEMBER, A.D., 2002.**

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**Mayor**

**ATTEST:**

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**Town Clerk**

## **RESOLUTION NO. 2010-38**

### **A RESOLUTION OF THE TOWN OF BELLEAIR, FLORIDA; ADOPTING A PURCHASE POLICY AND PROCEDURES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town Commission is desirous of adopting a purchase policy and procedures in order to control expenditures of municipal funds; and

**WHEREAS**, all personnel are expected to exercise good judgment to insure the town receives the best price possible; and

**WHEREAS**, except as otherwise provided in state law, town charter or town code, purchases of commodities or services of a value of \$20,000 or less, may be made in the open market , with no simultaneous competitive negotiations, pursuant to the adopted policy and procedures and with approval of the town manager.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF BELLEAIR, FLORIDA** that:

1. **\$999.99 or less.** For all purchases of \$999.99 or less the check request process will be used. In most cases informal quotations (phone) should be obtained to insure the town is obtaining the best price. A department head can authorize the spending of less than \$1000. In order to pay the invoice each department must submit a check request form to the finance department. The applicable supervisors and department head signatures must already be on the form. No check request shall be processed until a final signature of either the town manager or finance director has been obtained.
2. **Minimum number of quotations.** For open market purchases of \$1000 or less, quotations should be obtained when practical. Open market purchases in excess of \$1000 shall be based on at least three quotations and shall be awarded to the vendor making the lowest responsible quote. Sole source provider and emergency purchases should be noted on the purchase order request. In all cases personnel are expected to exercise good judgment to insure that the town receives the best possible price.
3. **Purchase for more than \$10,000 but less than \$20,000.** The Town of Belleair charter (section 2.07.e) requires that all contracts over \$10,000 shall be awarded to the lowest bidder. The commission may waive any informality in any bid, may reject any or all bids, and may award the bid to other than the low bidder, if in the commission's judgment it is in the best interest of the town.
4. **Purchase for more than \$20,000.** Any purchase for more than \$20,000 must comply with the formal bidding process and be approved by the town commission.
5. **Notice inviting quotations.** Quotations shall be solicited either by written request, which may include facsimile transmission, electronic mail or by telephone.

6. **Rejection of quotations.** The town manager as purchasing agent may:

a. Reject all quotations; or

b. Reject all quotations and re-obtain quotations pursuant to the procedures prescribed in this document.

7. **Award of contracts.** Except as otherwise provided in this division, each contract shall be awarded to the lowest responsible vendor.

8. **Purchase orders or contracts to be used.** Purchases less than \$1000 do not require a purchase order. All purchases of commodities and services for more than \$1000 shall be made only by purchase orders and require quotations. No purchase order shall be issued unless the prior approval executed by the town manager or finance director has been obtained. The town manager or finance director shall sign the purchase order authorizing the expenditure of funds.

9. **Submittal of requests to purchase commodities or services.** Departments shall submit requests to purchase commodities or services to the finance department on purchase requisitions or by other means as may be prescribed by the finance department. The department director's signature or the signature of the department director's designated representative on the requisition indicates that the purchase has been coordinated and approved within that department or other departments as necessary. The department director's signature also indicates that quantities, item descriptions and specifications describe the minimum needs of that department and that the department is authorized to acquire the commodities or services. All purchases more than \$5000 require prior approval of either the town manager or his/her designee.

10. **Effective date.** This Resolution shall take effect immediately and shall continue in effect until amended, extended or repealed.

**PASSED AND ADOPTED BY THE TOWN COMMISSION OF THE TOWN OF BELLEAIR, FLORIDA**

**ATTEST:**

\_\_\_\_\_  
**Mayor**

\_\_\_\_\_  
**Town Clerk**

# **POSITION ANALYSIS**

**DEPARTMENTAL POSITIONS  
FULL-TIME AND PERMANENT PART-TIME STAFF**

Position Title	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16
<b>ADMINISTRATION</b>						
Town Manager	1	1	1	1	1	1
Town Clerk	0	0	0	0	0	1
Management Analyst II	0	0	0	0	0	1
Management Analyst	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
<b><i>SUBTOTAL</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>4</i></b>
<b>TOWN CLERK</b>						
Town Clerk	1	1	1	1	1 (a)	0
Deputy Town Clerk	1	1	1	1	0	0
Deputy Town Clerk/PIO	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
<b><i>SUBTOTAL</i></b>	<b><i>2</i></b>	<b><i>2</i></b>	<b><i>2</i></b>	<b><i>2</i></b>	<b><i>2</i></b>	<b><i>0</i></b>
<b>BUILDING</b>						
Building Official	1	1	1	0	0	0
Building Tech	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b><i>SUBTOTAL</i></b>	<b><i>2</i></b>	<b><i>2</i></b>	<b><i>2</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>1</i></b>
<b>SUPPORT SERVICES</b>						
Assistant Town Manager	1	1	1	1	1	1
Finance Supervisor	0	0	0	0	1	1
Accounting Clerk II	1	2	1	1	1	1
Accounting Clerk I	2	1	1	1	1	1
Utility Billing Clerk (b)	0	0	(c) 1	1	1	1
Custodian	0	(b) 0	0	0	0	0
HR and Risk Management Coordinator	1	1	1	1	1	1
Management Analyst	0	0	1	2	1 (a)	0
Network Administrator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
<b><i>SUBTOTAL</i></b>	<b><i>6</i></b>	<b><i>6</i></b>	<b><i>7</i></b>	<b><i>8</i></b>	<b><i>7</i></b>	<b><i>6</i></b>
<b>POLICE DEPT.</b>						
<b>Sworn Officers</b>						
Chief	1	1	1	1	1	1
Lieutenant	1	1	1	1	1	1
Detective	1	1	1	1	1	1
Police Officers	9	9	10	10	9	9
Police/Code Enforcement Officer	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<b><i>TOTAL SWORN OFFICERS</i></b>	<b><i>13</i></b>	<b><i>13</i></b>	<b><i>14</i></b>	<b><i>14</i></b>	<b><i>13</i></b>	<b><i>12</i></b>
<b>Non-Sworn Personnel</b>						
Administrative Assistant	0	0	0	0	1	1
Executive Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b><i>TOTAL NON-SWORN PERSONNEL</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>2</i></b>	<b><i>2</i></b>
<b><i>SUBTOTAL</i></b>	<b><i>14</i></b>	<b><i>14</i></b>	<b><i>15</i></b>	<b><i>15</i></b>	<b><i>15</i></b>	<b><i>14</i></b>

(a) Position moved to Administration

(b) Position moved to Public Works

(c) Accounting Clerk II retired, hired Utility Billing Clerk

**DEPARTMENTAL POSITIONS  
FULL-TIME AND PERMANENT PART-TIME STAFF**

Position Title	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16
<b>PUBLIC WORKS</b>						
Director of Public Works	1	1	1	1	0	0
Construction Project Supervisor	0	0	1	1	1	1
Foreman	0	0	0	0	1	1
Supervisor	0	0	0	0	0	0
Stormwater Maintenance II	2	2	2	2	2	2
Stormwater Maintenance I	0	0	2	2	1	1
Building Maintenance	<u>1</u>	<u>1</u>	<u>1.5</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>SUBTOTAL</b>	<b>4</b>	<b>4</b>	<b>7.5</b>	<b>8</b>	<b>7</b>	<b>7</b>
<b>PARKS &amp; RECREATION</b>						
Recreation Director	1	1	1	1	1	1
Assistant Recreation Director	0	0	0	0	0	0
Recreation Supervisor	1	1	1	1	1	1
Parks Supervisor	1	1	1	1	1	1
Special Events Coordinator	1	1	1	1	1	1
Recreation Leader II	1	1	1	1	0	0
Recreation Services Clerk	0	0	0	0	0	0
Recreation Programmer	1	1	1	2	2	2
Maintenance Worker II	2	1	1	1	1	1
Maintenance Worker I	<u>2</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>SUBTOTAL</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>9</b>
<b>GENERAL FUND TOTAL</b>	<b>39</b>	<b>39</b>	<b>44.5</b>	<b>45</b>	<b>42</b>	<b>41</b>
<b>WATER</b>						
Director	1	1	1	1	1	1
Water Utilities Foreman	0	0	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5	0.5	0.5
WTP OP II (A OR B LIC)	2	1	1	1	1	1
WTP OP I (C LIC)	2	2	2	3	1	1
UTIL MAINT TECH II	1	1	0	0	0	0
UTIL MAINT TECH I	1	2	0	0	0	0
UTIL MAINT II	0	0	1	1	1	1
UTIL MAINT I	3	1	2	3	3	3
WTP TRNEE	0	1	1	1	1	0
Meter Reader	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
<b>WATER FUND TOTAL</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>9</b>
<b>SOLID WASTE MGMT</b>						
Supervisor	0	0	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5	0.5	0.5
Solid Waste Foreman	0.5	1	1	1	1	1
Refuse Collector	<u>6</u>	<u>5</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>
<b>SOLID WASTE FUND TOTAL</b>	<b>7</b>	<b>6.5</b>	<b>6.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b>TOTAL</b>	<b>57</b>	<b>55.5</b>	<b>61</b>	<b>62.5</b>	<b>57.5</b>	<b>55.5</b>

(a) Position moved to Administration

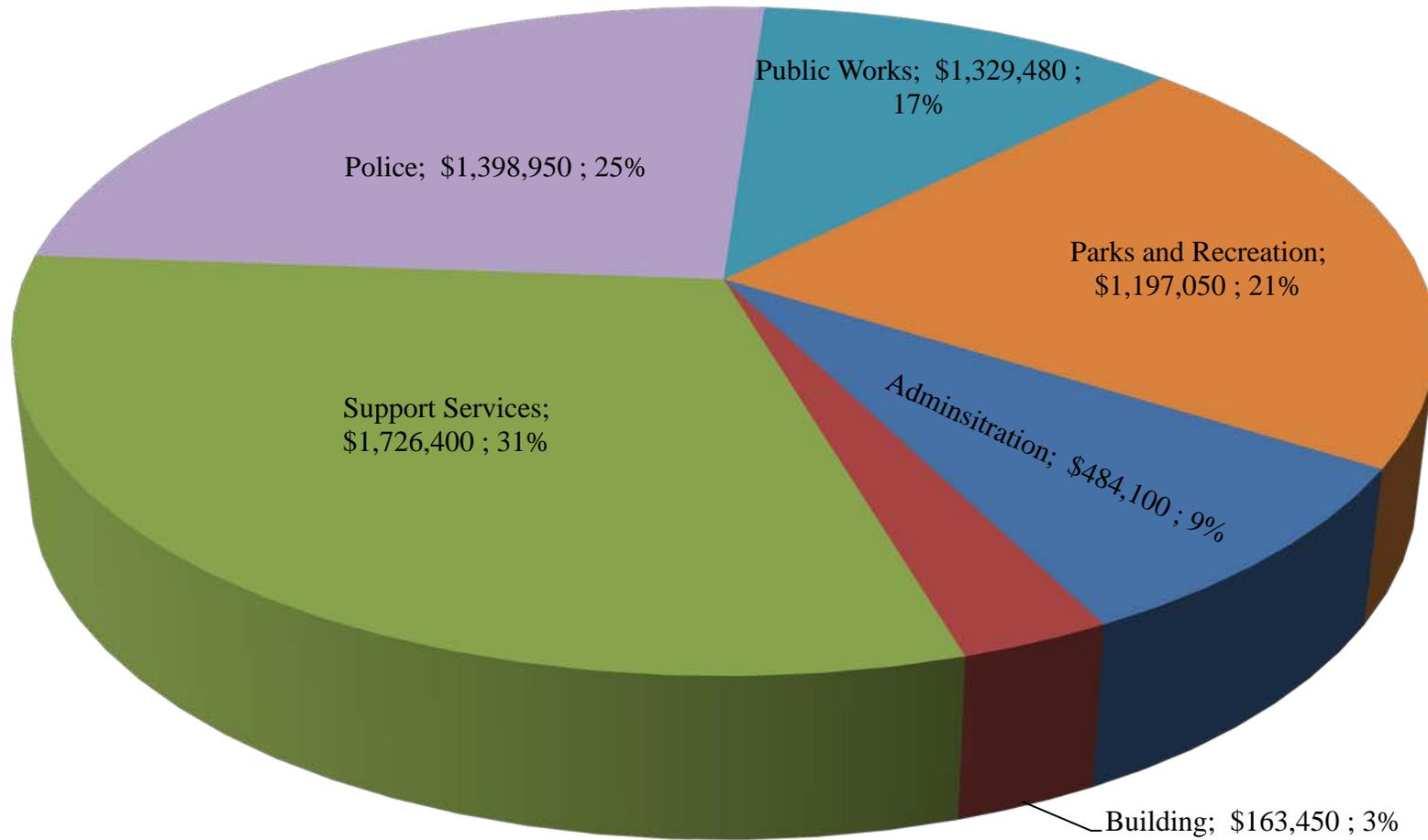
(b) Position moved to Public Works

(c) Accounting Clerk II retired, hired Utility Billing Clerk

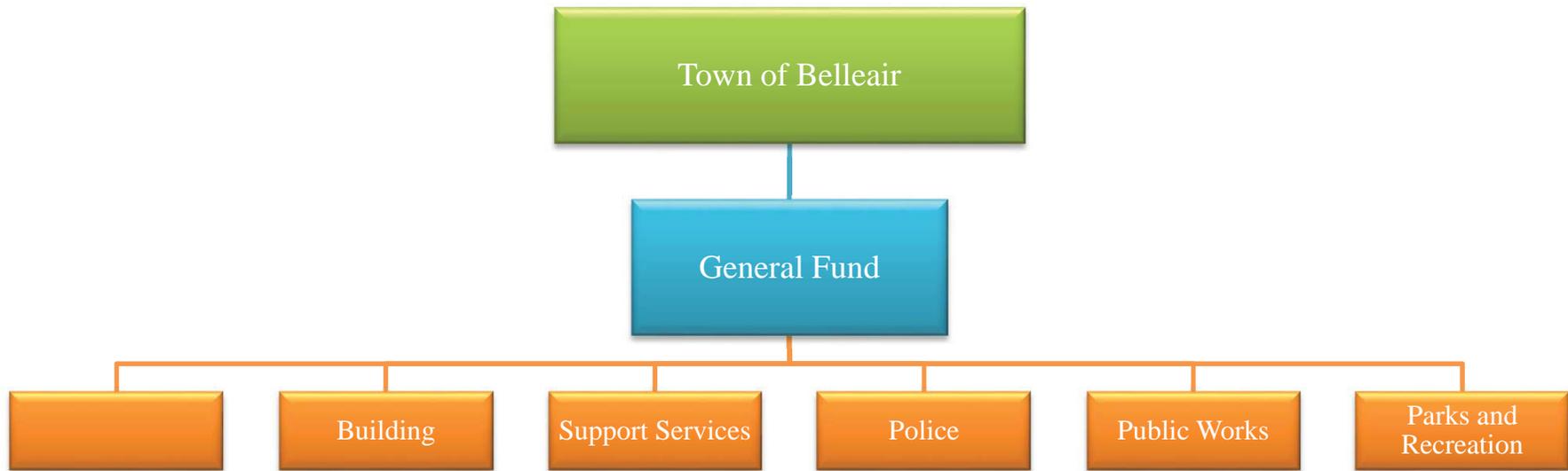
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## **GENERAL FUND**

**FY 2015-16 General Fund Operating Budget  
By Department**

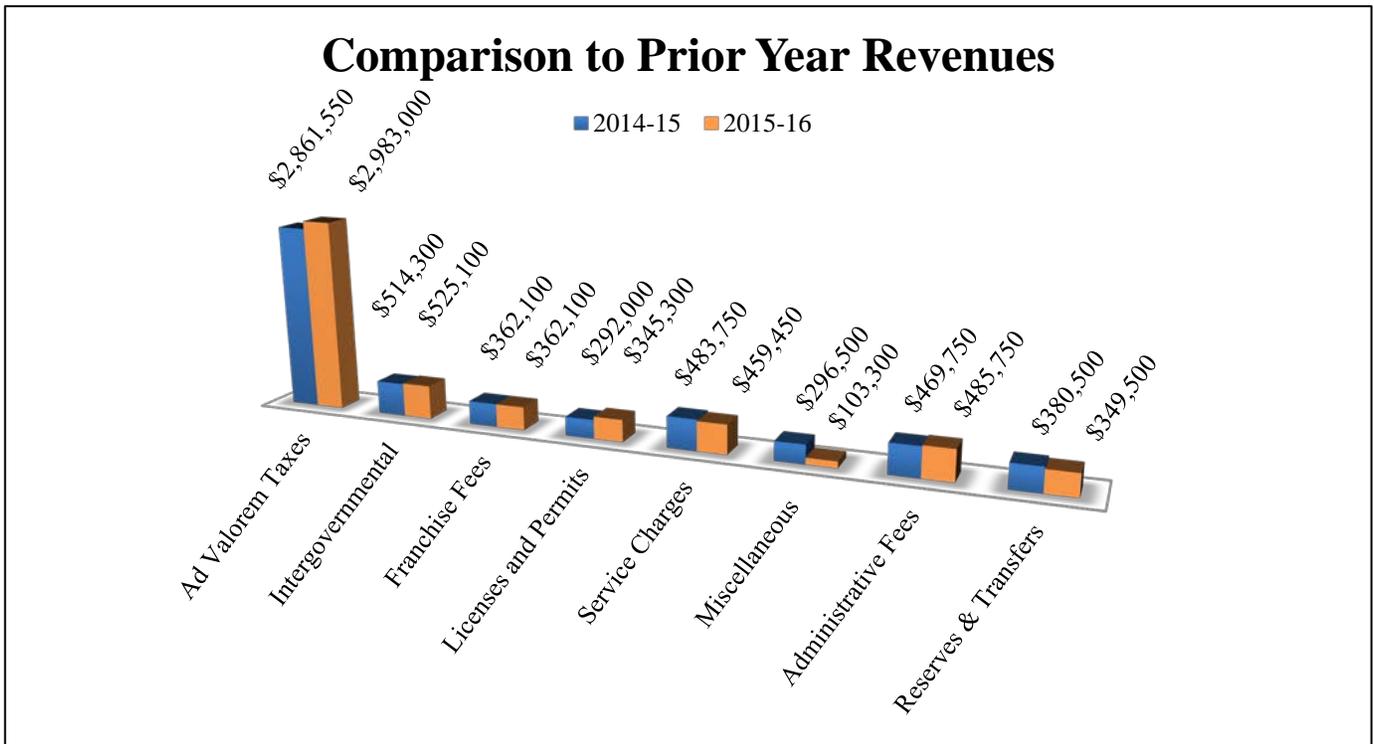


**TOWN OF BELLEAIR  
GENERAL FUND  
DEPARTMENT ORGANIZATION**



**TOWN OF BELLEAIR  
GENERAL FUND  
COMPARISON TO PRIOR YEAR REVENUES**

	<u>2014-15 BUDGET</u>	<u>PERCENT OF BUDGET</u>	<u>2015-16 BUDGET</u>	<u>PERCENT OF BUDGET</u>	<u>PERCENT DIFFERENCE</u>
Ad Valorem Taxes	\$ 2,861,550	50.55%	\$ 2,983,000	53.14%	4.24%
Intergovernmental	514,300	9.09%	525,100	9.35%	2.10%
Franchise Fees	362,100	6.40%	362,100	6.45%	0.00%
Licenses and Permits	292,000	5.16%	345,300	6.15%	18.25%
Service Charges	483,750	8.55%	459,450	8.18%	-5.02%
Miscellaneous	296,500	5.24%	103,300	1.84%	-65.16%
Administrative Fees	469,750	8.30%	485,750	8.65%	3.41%
Reserves & Transfers	380,500	6.72%	349,500	6.23%	-8.15%
<b>TOTAL</b>	<b>\$ 5,660,450</b>	<b>100.00%</b>	<b>\$ 5,613,500</b>	<b>100.00%</b>	<b>-0.83%</b>



General Fund revenues are generated from many sources: property taxes, franchise fees, service charges, revenue sharing and grants from other governmental units, sales taxes, licenses, fines, and administrative fees. The largest continuing source of revenue is the Ad Valorem Tax at 53.14%.

**TOWN OF BELLEAIR  
GENERAL FUND  
DETAIL OF REVENUES**

<b>Account #</b>	<b>Account Description</b>	<b><u>2012-13</u> <u>ACTUAL</u></b>	<b><u>2013-14</u> <u>ACTUAL</u></b>	<b><u>2014-15</u> <u>BUDGET</u></b>	<b><u>2015-16</u> <u>BUDGET</u></b>
300320	Tennis Annual Permits	\$ 2,613	\$ 2,460	\$ 1,200	\$ 2,500
311100	Ad Valorem	2,779,389	2,839,083	2,861,550	2,983,000
313100	Electric Franchise	339,314	368,811	340,100	340,100
313400	Gas Franchise	20,219	26,394	22,000	22,000
315000	Communications Services Tax	201,448	187,353	184,000	179,500
321100	Occupational License	30,743	25,643	25,000	25,000
335100	Alcohol Beverage License	318	916	400	400
335120	Revenue Sharing - State	88,164	91,596	93,000	97,000
335180	Sales Tax	214,026	225,502	231,400	243,700
335410	Gasoline Rebate	3,897	3,917	4,500	3,500
337200	Grant	-	-	30,300	32,600
341200	Zoning & Variance Fees	900	20,513	800	800
341802	Building Permits	178,878	338,647	235,000	287,000
342103	Special Duty Police	2,860	2,713	2,000	2,000
343900	Lot Mowing	5,445	10,095	14,300	-
347210	Recreation (Prog. Activity)	245,372	270,563	253,000	263,000
347211	Recreation Permits	28,890	26,975	30,000	30,000
347213	Rec-Vending Machine Sales	3,399	3,632	6,000	6,000
347214	Concession Stand Sales	5,815	7,755	-	1,700
347217	Merchandise	-	-	-	-
347530	Special Events-Private Parties	6,403	6,540	6,000	6,000
347540	Special Events-Athletic Prog.	26,330	23,787	28,000	28,000
351100	Court Fines (Police Fines)	3,019	2,272	6,000	6,000
351300	Police Academy	254	170	300	300
351400	Restitution	1,631	1,094	1,500	1,500
351402	Otc Fines And Tickets	330	180	250	250
354000	Ordinance Violations	-	72,618	-	-
361000	Interest	9,504	8,115	15,000	9,000
362000	Rental Income	4,800	4,800	4,800	4,800
364001	Sale of Fixed Asset	-	-	180,000	-
364100	Insurance Proceeds	3,780	1,264	-	-
365900	Sale Of Surplus Metal	-	830	-	12,100
365901	Sale Of Auctioned Assets	2,707	17,785	7,300	-
366902	Donation-Community Proj.	-	-	-	-
366903	Donation-Recreation Proj.	15,364	22,060	-	-
366904	BCF Contribution Hunter Park	-	-	1,700	1,700
366905	Contribution - Pol. Equip.	490	250	0	-
366909	Donation - Vanity Plate	5	100	-	-

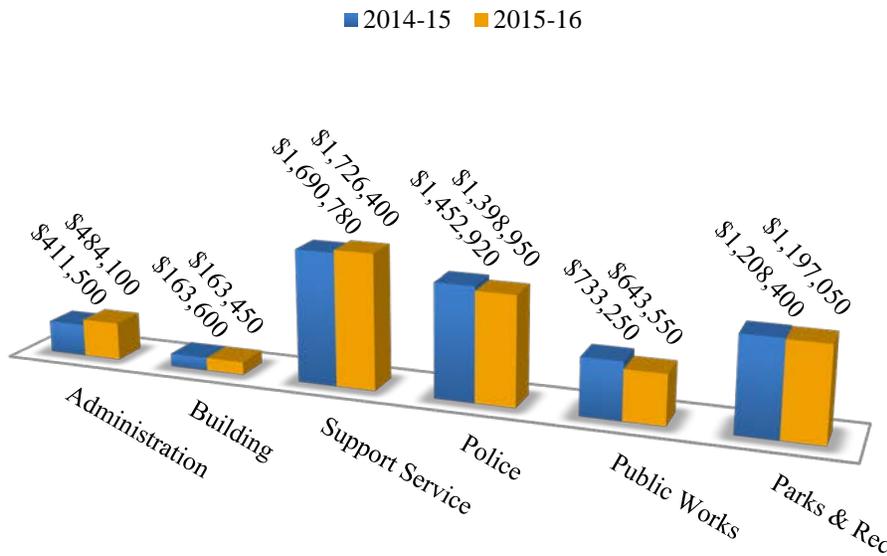
**TOWN OF BELLEAIR  
GENERAL FUND  
DETAIL OF REVENUES**

<b>Account #</b>	<b>Account Description</b>	<b><u>2012-13</u> <u>ACTUAL</u></b>	<b><u>2013-14</u> <u>ACTUAL</u></b>	<b><u>2014-15</u> <u>BUDGET</u></b>	<b><u>2015-16</u> <u>BUDGET</u></b>
366911	Special Events	194,061	172,900	179,000	143,000
369000	Miscellaneous	604,183	35,548	44,800	44,800
370201	Reserves	-	-	40,000	40,000
381000	Reserves (Prior Years)	-	-	10,000	-
381200	Transfer From 301	32,200	32,200	-	61,800
381210	Transfer From 110	4,500	4,500	-	-
381302	Transfer From 305	200,000	200,000	175,000	150,000
381401	Transfer From 401	40,000	-	40,000	54,700
381406	Transfer From 113	-	-	4,500	-
381407	Transfer From 115	-	-	111,000	43,000
383000	Administrative Fees	476,800	476,800	469,750	485,750
389300	State Crime Prevention Grant	-	1,000	1,000	1,000
390900	Previous Year's Revenue	-	-	-	-
399999	Prior Year PO Fund Rev.	265	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 5,778,316</b>	<b>\$ 5,537,380</b>	<b>\$ 5,660,450</b>	<b>\$ 5,613,500</b>

**TOWN OF BELLEAIR  
GENERAL FUND  
COMPARISON TO PRIOR YEAR EXPENDITURES**

	<u>2014-15 BUDGET</u>	<u>PERCENT OF BUDGET</u>	<u>2015-16 ADOPTED</u>	<u>PERCENT OF BUDGET</u>	<u>PERCENT DIFFERENCE</u>
Administration	\$ 411,500	7.27%	\$ 484,100	8.62%	17.64%
Building	163,600	2.89%	163,450	2.91%	-0.09%
Support Service	1,690,780	29.87%	1,726,400	30.75%	2.11%
Police	1,452,920	25.67%	1,398,950	24.92%	-3.71%
Public Works	733,250	12.95%	643,550	11.46%	-12.23%
Parks & Rec	<u>1,208,400</u>	21.35%	<u>1,197,050</u>	21.32%	-0.94%
<b>Total</b>	<b>\$ 5,660,450</b>	<b>100.00%</b>	<b>\$ 5,613,500</b>	<b>100.00%</b>	<b>-0.83%</b>

**Comparison to Prior Year Revenues**



In fiscal year 2014-15 the Town Hall Renovation project was budgeted in the Public Works Department. The Administration Department's 17.64% increase reflects the merging of the Town Clerk's and Administration Department. The departmental reorganization also included transferring an employee from Support Services to Administration.

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**TOWN OF BELLEAIR  
ORGANIZATIONAL STRUCTURE  
ADMINISTRATION DEPARTMENT**



**TOWN OF BELLEAIR  
DEPARTMENT OVERVIEW  
ADMINISTRATION DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Administration Department consists of the town manager, the town clerk, and two management analysts. The department is responsible for administering the day-to-day operations throughout town as well as coordinating communications, records management, elections, and formulating the town’s annual budget. Additionally, the department routinely conducts policy studies to inform and advise the commission on agenda items and reviews the efficiency and effectiveness of various programs town wide.

**PRIOR YEAR ACCOMPLISHMENTS FY 2014-15:**

In 2014-2015 the department reorganized the town’s organization structure, which resulted in a merger with the Town Clerk Department and transferring of the two management analysts from other departments into the Administration Department. Overall the members of the department formulated the town budget, implemented the Granicus recording system and the SeeClickFix and NextDoor citizen engagement tools, coordinated the municipal election, and revised the town’s records management system.

**DEPARTMENT OBJECTIVES FOR FY 2015-16:**

In its first full year after the reorganization, the Administration Department will be focusing on reshaping the town’s long term capital improvement program. Throughout the year, analysts will be assigned to departments to work on policies and assist with determining the effectiveness and efficiency of departmental service delivery. The other major goal this year is to begin the town’s strategic planning process and improve the town’s communication with the town residents.

<b>Administration Department Breakdown</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
<b><i>Personnel</i></b>				
Town Manager	1	1	1	1
Town Clerk	0	0	0	1
Management Analyst II	0	0	0	1
Management Analyst	0	0	0	1
<b>Personnel Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>4</b>
<b><i>Annual Expenses</i></b>				
Personnel	\$ 144,239	\$ 169,747	\$ 299,800	\$ 395,400
Operations	15,185	19,904	105,700	82,900
Capital	6,000	15,917	6,000	5,800
<b>Total Expenses</b>	<b>\$ 165,424</b>	<b>\$ 205,568</b>	<b>\$ 411,500</b>	<b>\$ 484,100</b>

**TOWN OF BELLEAIR  
 DETAIL OF EXPENDITURES  
 ADMINISTRATION DEPARTMENT**

<b>513100 ADMINISTRATION</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 BUDGET</b>	<b>2015-16 BUDGET</b>
<b>Account # PERSONNEL</b>				
51100 Salaries: Executive		\$ -	\$ 6,600	\$ 6,600
51200 Salaries	106,638	124,836	210,950	283,000
51201 PT Salaries	996	121	-	
51500 Sick Leave	1,223	6,003	10,750	12,600
52100 FICA	8,367	9,827	15,900	21,300
52200 Retirement- 401K General	9,707	11,699	18,650	25,000
52300 Life/Hospital Insurance	15,753	15,731	34,550	42,100
52301 Medical Benefit	1,555	1,530	2,400	4,800
<b>TOTAL PERSONNEL</b>	<b><u>\$ 144,239</u></b>	<b><u>\$ 169,747</u></b>	<b><u>\$ 299,800</u></b>	<b><u>\$ 395,400</u></b>
<b>OPERATING</b>				
54000 Travel & Per Diem	\$ 3,027	\$ 7,202	\$ 19,800	\$ 19,800
54100 Telephone	3,302	2,511	2,100	3,600
54200 Postage		-	1,000	1,500
54620 Maint. Vehicle	719	129	-	-
54670 Maint. Equipment		-	500	500
54700 Ordinance Codes		-	3,000	3,000
54930 Advertising		-	2,500	3,500
54940 Filing Fees		-	1,000	1,500
55100 Office Supplies	118	-	1,000	3,000
55101 Board Expenses		-	9,000	5,000
55210 Operating Supplies	2,343	1,112	2,800	2,500
55222 Records Management Fees		-	4,600	3,000
55240 Uniforms	-	60	200	300
55290 Elections		-	9,400	5,000
55410 Memberships	3,916	5,067	10,800	10,800
55420 Training & Aids	1,760	3,823	19,500	19,500
56405 Computer System		-	18,300	-
57900 Archives		-	200	400
<b>TOTAL OPERATING</b>	<b><u>\$ 15,185</u></b>	<b><u>\$ 19,904</u></b>	<b><u>\$ 105,700</u></b>	<b><u>\$ 82,900</u></b>
<b>CAPITAL EXPENSES</b>				
56402 Cars	\$ -	\$ 9,917	\$ -	\$ 5,800
58102 Equipment Replacement	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
<b>TOTAL CAPITAL</b>	<b><u>\$ 6,000</u></b>	<b><u>\$ 15,917</u></b>	<b><u>\$ 6,000</u></b>	<b><u>\$ 5,800</u></b>
<b>ADMINISTRATION TOTAL</b>	<b>\$ 165,424</b>	<b>\$ 205,568</b>	<b>\$ 411,500</b>	<b>\$ 484,100</b>

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**TOWN OF BELLEAIR  
ORGANIZATIONAL STRUCTURE  
BUILDING DEPARTMENT**

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**TOWN OF BELLEAIR  
DEPARTMENT OVERVIEW  
BUILDING DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Building Department is responsible for permitting, zoning and development functions throughout town. The department advises homeowners and businesses on regulations identified in the Land Development Code. The department also issues building & tree permits, performs inspections, and coordinates with the code enforcement officer when violations occur. The department must routinely provide accurate information to contractors, homeowners, business owners, the Planning & Zoning Board, and the public.

**PRIOR YEAR ACCOMPLISHMENTS FY 2014-15:**

The Building Department oversaw the town hall renovation project and maintained a high level of customer service throughout the construction process. The town entered into a two-year term building official service agreement with Florida Municipal Services, Inc. Staff worked on participating in FEMA’s National Flood Insurance Program’s Community Rating System (CRS) to obtain discounts on flood insurance premiums. The Town achieved a CRS Class 8, which effective October 1, 2015 allows residents discounts on their flood insurance policies. Properties located in a Special Flood Hazard Area are eligible for a 10% reduction and all other properties can receive up to a 5% reduction.

**DEPARTMENT OBJECTIVES FOR FY 2015-16:**

The Building Department will continue providing a high level of customer service to residents and contractors. The town will continue the building official service agreement with Florida Municipal Services, Inc. Staff will be conducting public information and floodplain management activities in order to qualify for a higher CRS class rating. Lastly, the department will make sure that all construction remains in accordance with all Florida building codes and that all code violations are resolved effectively and respectfully.

<b>Building Department Breakdown</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
<b><i>Personnel</i></b>				
Building Official	1	0	0	0
Building Technician	1	1	1	1
<b>Personnel Total</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><i>Annual Expenses</i></b>				
Personnel	\$ 144,804	\$ 57,162	\$ 58,300	\$ 60,500
Operations	\$ 41,179	\$ 109,455	\$ 105,300	\$ 102,950
Capital	\$ 10,000	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 195,983</b>	<b>\$ 166,617</b>	<b>\$ 163,600</b>	<b>\$ 163,450</b>

**TOWN OF BELLEAIR  
 DETAIL OF EXPENDITURES  
 BUILDING DEPARTMENT**

<b>515000 BUILDING</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
<b>Account # PERSONNEL</b>				
51200 Salaries	\$ 109,719	\$ 40,544	\$ 41,100	\$ 42,150
51400 Overtime	-	262	-	-
51500 Sick Leave	287	1,478	1,500	2,050
52100 FICA	8,363	3,177	3,250	3,250
52200 Retirement-401K General	9,900	3,806	3,850	3,800
52300 Life/Hospital Insurance	15,331	6,741	7,400	8,050
52301 Medical Benefit	1,204	1,154	1,200	1,200
<b>TOTAL PERSONNEL</b>	<b><u>\$ 144,804</u></b>	<b><u>\$ 57,162</u></b>	<b><u>\$ 58,300</u></b>	<b><u>\$ 60,500</u></b>
<b>OPERATING</b>				
53160 Contract Labor	\$ 33,807	\$ 105,649	\$ 100,000	\$ 100,000
54000 Travel & Per Diem	-	-	-	-
54100 Telephone	704	306	1,900	250
54670 Maintenance-Equipment	3,914	2,306	1,000	500
55100 Office Supplies	688	399	-	300
55210 Operating Supplies	1,595	352	1,000	500
55240 Uniforms	214	154	200	200
55410 Memberships	150	-	-	-
55420 Training & Aids	-	289	-	-
56405 Computer System	107	-	1,200	1,200
<b>TOTAL OPERATING</b>	<b><u>\$ 41,179</u></b>	<b><u>\$ 109,455</u></b>	<b><u>\$ 105,300</u></b>	<b><u>\$ 102,950</u></b>
<b>CAPITAL</b>				
58102 Equipment Replacement	\$ 10,000	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL</b>	<b><u>\$ 10,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>BUILDING TOTAL</b>	<b><u>\$ 195,983</u></b>	<b><u>\$ 166,617</u></b>	<b><u>\$ 163,600</u></b>	<b><u>\$ 163,450</u></b>

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**TOWN OF BELLEAIR  
ORGANIZATIONAL STRUCTURE  
SUPPORT SERVICES DEPARTMENT**

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**TOWN OF BELLEAIR  
DEPARTMENT OVERVIEW  
SUPPORT SERVICES DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The mission of the Support Services Department is to provide financial and administrative services to the Town of Belleair.

**Financial Services**

Financial services encompass all accounting, payroll, purchasing, research & analysis, utility billing, contract compliance, grants and treasury activities. The department is responsible for ensuring that accounting transactions are properly recorded and official accounting records are maintained. The department also publishes the Annual Operating & Capital Budget and Comprehensive Annual Financial Report.

**Human Resources**

The department is responsible for managing and providing general liability insurance for all employees. All town-wide insurance claims and cases are overseen by the human resources & risk management coordinator. This service area of the department is also tasked with coordinating benefit and healthcare enrollment.

**Information Technology**

The department is also responsible for installation and management of information technology throughout town. This includes managing all hardware and software, as well as preserving the integrity of systems and data.

In addition to providing these interdepartmental services, the department manages the fire service contract with Largo Fire Rescue.

**PRIOR YEAR ACCOMPLISHMENTS FY 2014-15:**

Last year the town was awarded the 21<sup>st</sup> consecutive Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2013-14 Comprehensive Annual Financial Report (CAFR).

The department developed and implemented a new travel and training policy to streamline the approval process and ensure training opportunities are made available to employees of the town.

Last year the department implemented several new software tools, including Granicus for public meetings and agenda management, Aquahawk for water usage monitoring, and FacilityDude for facilities management.

**DEPARTMENT OBJECTIVES FOR FY 2015-16:**

Staff will continue to submit the CAFR document to the Government Finance Officers Association (GFOA) to apply for the Certificate of Achievement for Excellence in Financial Reporting.

The Support Services Department will continue to identify and implement town-wide policies. These developments will provide the framework for the revision of the current standard operating procedures.

Staff will continue to evaluate the town's technological infrastructure and implement efficiencies where necessary.

Within this year Support Services will collaborate and develop a departmental strategic plan that is consistent with the town-wide strategic plan.

<b>Support Services Department Breakdown</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
<b><i>Personnel</i></b>				
Assistant Town Manager	1	1	1	1
Finance Supervisor	0	0	1	1
Accounting Clerk II	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Utility Billing Clerk	1	1	1	1
Human Resource & Risk Management Coordinator	1	1	1	1
System Administrator	1	1	0	0
Management Analyst	1	2	1	0
<b>Personnel Total</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>6</b>
<b><i>Annual Expenses</i></b>				
Personnel	\$ 457,689	\$ 495,545	\$ 480,850	\$ 463,200
Operations	\$1,112,642	\$1,286,892	\$1,192,430	\$ 1,219,300
Capital	\$ 26,934	\$ 19,900	\$ 17,500	\$ 43,900
Transfers	\$ 620,126	\$ 10,684	\$ -	\$ -
<b>Total Expenses</b>	<b>\$2,217,391</b>	<b>\$1,813,021</b>	<b>\$1,690,780</b>	<b>\$ 1,726,400</b>

**TOWN OF BELLEAIR  
DETAIL OF EXPENDITURES  
SUPPORT SERVICES DEPARTMENT**

<b>519000 SUPPORT SERVICES</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
<b>Account # PERSONNEL</b>				
51200 Salaries	\$ 336,641	\$ 353,296	\$ 344,050	\$ 321,200
51201 PT Salaries	2,676	-	-	-
51210 Unused Medical	364	691	-	-
51400 Overtime	930	1,567	400	400
51500 Sick Leave	2,097	15,240	15,050	11,600
52100 FICA	26,151	28,179	27,500	24,600
52200 Retirement-401K General	30,603	33,247	32,350	28,900
52300 Life/Hospital Insurance	49,565	56,329	54,300	50,000
52301 Medical Benefit	8,489	6,958	7,200	6,000
52400 Worker's Comp.	-	-	-	-
52500 Unemployment Comp.	173	-	-	-
53100 Physical Exams	-	38	-	-
54212 Insurance-OPEB	-	-	-	20,500
<b>TOTAL PERSONNEL</b>	<b><u>\$ 457,689</u></b>	<b><u>\$ 495,545</u></b>	<b><u>\$ 480,850</u></b>	<b><u>\$ 463,200</u></b>
<b>OPERATING</b>				
53110 Town Attorney	\$ 99,929	\$ 128,268	\$ 90,000	\$ 75,000
53151 Professional Services	40,914	81,213	9,300	9,300
53152 Fire Services	471,711	480,155	490,300	490,300
53153 Copies	398	16,289	-	-
53155 Community Development Services	-	35,813	40,000	40,000
53200 Accounting & Audit	30,904	32,189	32,000	32,000
54000 Travel & Per Diem	3,513	5,911	-	-
54100 Telephone	8,612	9,095	8,000	8,000
54200 Postage	5,429	6,299	3,500	3,500
54300 Electricity	21,361	24,413	28,600	25,000
54301 Water	-	-	6,400	6,400
54302 Sanitation	-	-	6,900	6,900
54303 Sewer	-	-	8,000	8,000
54401 Equipment Leasing	5,909	2,229	1,400	2,400
54510 Insurance-General Liability	159,523	183,543	207,000	216,700
54620 Maintenance-Vehicle	2,068	3,189	3,500	3,500
54630 Maintenance-Building	15	53	-	-
54670 Maintenance-Equipment	13,075	10,103	12,900	11,500
54905 AHLF Property	19,446	19,253	19,000	25,700
54930 Advertising	2,112	3,538	2,000	2,000

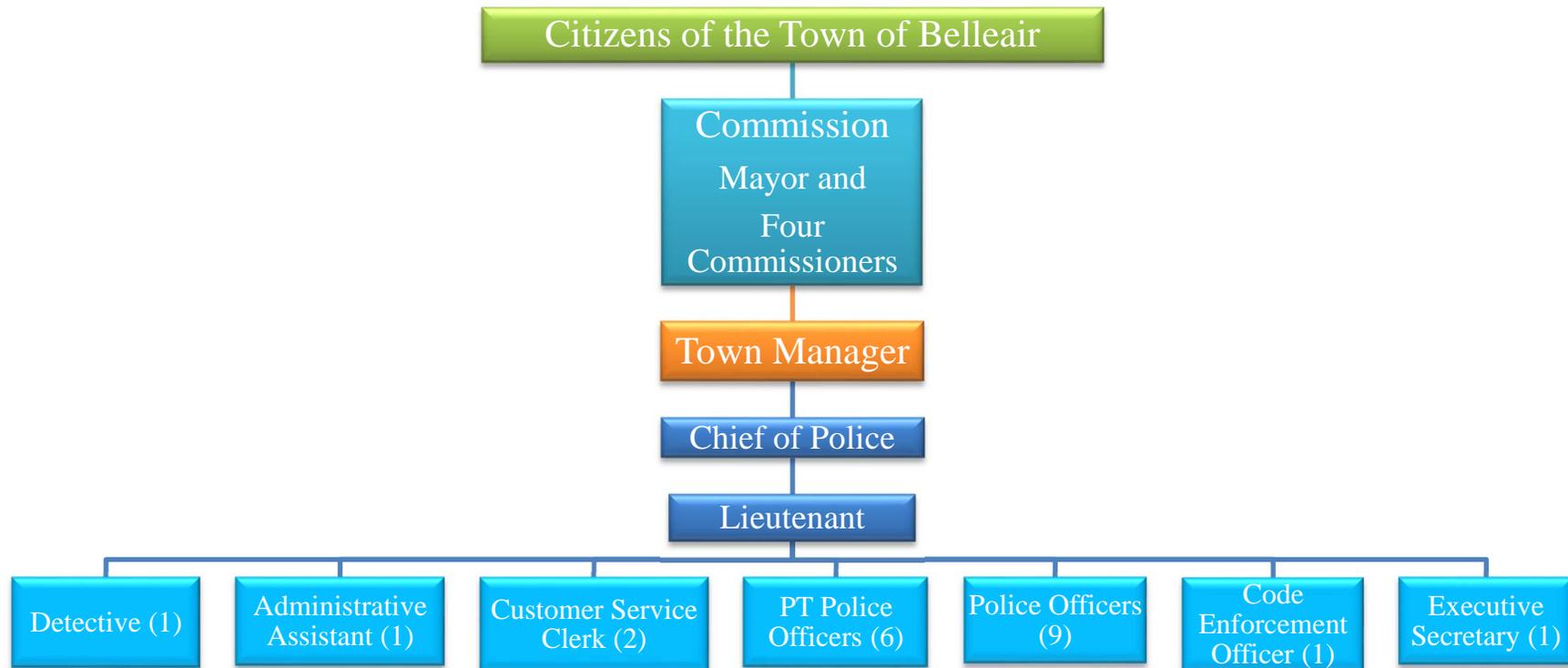
**TOWN OF BELLEAIR  
 DETAIL OF EXPENDITURES  
 SUPPORT SERVICES DEPARTMENT**

<b>519000 SUPPORT SERVICES</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
54950 Employee Relations	5,509	6,946	7,500	8,500
55100 Office Supplies	3,326	3,441	4,100	4,500
55210 Operating Supplies	22,602	23,282	15,400	16,000
55215 Planning & Zoning	16,640	41,585	10,000	10,000
55220 Gasoline & Oil	107,635	101,907	68,200	52,500
55221 Tools	221	-	230	250
55240 Uniforms	697	489	700	1,050
55250 Cleaning Supplies	-	-	-	-
55410 Memberships	2,956	3,020	-	-
55420 Training & Aids	4,683	5,189	-	-
56405 Computer System	48,474	43,940	102,500	145,300
57100 Library	14,980	15,540	15,000	15,000
<b>TOTAL OPERATING</b>	<b><u>\$ 1,112,642</u></b>	<b><u>\$ 1,286,892</u></b>	<b><u>\$ 1,192,430</u></b>	<b><u>\$ 1,219,300</u></b>
<b>CAPITAL</b>				
56402 Cars	\$ 18,934	\$ -	\$ -	\$ -
58101 Capital Purchase	-	-	-	32,000
58102 Equipment Replacement	8,000	19,900	17,500	11,900
<b>TOTAL CAPITAL</b>	<b><u>\$ 26,934</u></b>	<b><u>\$ 19,900</u></b>	<b><u>\$ 17,500</u></b>	<b><u>\$ 43,900</u></b>
<b>TRANSFERS</b>				
Interfund Transfers	\$ 620,126	\$ 10,684	\$ -	\$ -
<b>TOTAL TRANSFER</b>	<b><u>\$ 620,126</u></b>	<b><u>\$ 10,684</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>SUPPORT SERVICES TOTAL</b>	<b><u>\$ 2,217,391</u></b>	<b><u>\$ 1,813,021</u></b>	<b><u>\$ 1,690,780</u></b>	<b><u>\$ 1,726,400</u></b>

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**TOWN OF BELLEAIR  
ORGANIZATIONAL STRUCTURE  
POLICE DEPARTMENT**

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# **TOWN OF BELLEAIR DEPARTMENT OVERVIEW POLICE DEPARTMENT**

The primary mission of the Belleair Police Department is to provide responsive law enforcement services and outstanding customer service to maintain a safe and desirable community for its residents, businesses and visitors to enjoy.

The Belleair Police Department was first established in 1923 when the town was known as Belleair Heights. The town changed its name to Belleair in 1925, and maintained its own Police Department. The department is primarily funded from property tax revenues, and occasional State/Federal use-specific grant monies. With the continued support of the community, mayor, and commission, the department has retained the privilege of providing professional police services to the distinguished residents of Belleair.

The current Chief of Police, Bill Sohl, is appointed by the Commission, and reports to the Town Manager. The department's 13 full-time employees, and 10 part-time employees, are divided into five core functions: administration, investigations, patrol, ordinance enforcement, and communications. Current department staffing provides for 24/7 police services, and community accessibility directly through the department's receptionist or the Pinellas County Sheriff's Office dispatch center during after-hours and Sundays.

Department officers enforce state laws, local ordinances, and proactively patrol the community to prevent/detect criminal activities, ordinance violations and potential public safety hazards. Officers also perform residential home-security checks when residents are out of town, and respond to investigate criminal activities and resolve other general calls for service (*21,086 calls FY15*).

The department strives to recruit, train and maintain a diverse work force that is professional, well-trained, and responsive to community needs. Maintaining required state certifications and training standards is an integral and ongoing function of department operations. To improve and maintain effective public safety skills, and to minimize department/town civil liability, officers are required, as a minimum, to obtain 40 hours of state approved law enforcement training every four years (*1022 training hours attended FY15*).

To significantly enhance operational effectiveness, and reduce operating expenditures, the department continues to contract with the Pinellas County Sheriff's Office to provide primary police dispatching, electronic records management, forensic services, property and evidence administration, prisoner transport, and traffic citation processing with the court. Use of these services has reduced personnel staffing/budgeting costs by an estimated \$200,000 annually.

Key challenges to accomplish department mission:

- Recruiting, training, and retaining quality staff;
- Maintaining effective support services contract(s) to accomplish critical tasks;
- Maintaining adequate numbers of reliable and functional task-specific equipment.

## **PRIOR YEAR ACCOMPLISHMENTS FOR FY 2014-15:**

The department enhanced officer safety and effectiveness through training and equipment updates. Officers attended 1022 hours of professional developmental training and received updated and legally supported Electronic Immobilization Devices from Taser;

Staff participated in and initiated a county wide reverse 911 system to provide important emergency/crime information to the community. The program is now operational in Belleair and is referred to as the CodeRED System.

The department partially revised policies and general orders to final draft status. Officers provided 7,704 home security checks when residents were out of town. Staff proactively initiated or responded to 21,086 calls for service, which included 397 residential alarms, and 38 emergency 911 calls.

Enhancements were made to traffic law compliance and code enforcement. Staff increased traffic law compliance efforts by 598%. Officers conducted 887 directed traffic patrols, and took appropriate enforcement actions with 468 violators. Also, code enforcement efforts were increased by 14%. Utilizing a dedicated code enforcement specialist and other officers, 514 ordinance violations were investigated and brought back into compliance;

Community relations efforts were increased to improve Department-Community partnerships and support. Officers coordinated and co-sponsored a one week Junior Police Academy in conjunction with the Recreation Department.

Increased dedicated patrol efforts by 563% to prevent and detect property crimes. Officers conducted 2,621 business security checks and 7,163 directed patrols in neighborhoods demonstrating increased crime and suspicious activities.

## **DEPARTMENT OBJECTIVES FOR FY 2015-16**

Department objectives for public safety includes implementing continuous and consistent traffic enforcement efforts to enhance public safety, reduce motor vehicle crashes, and preserve the family-friendly atmosphere of the town's residential neighborhoods.

Staff will enhance the protection of personal assets and property by ensuring adequate police presence and business owner involvement to minimize economic losses resulting from theft, burglary, robbery, arson and criminal mischief. Residential property security will be enhanced by ensuring adequate police presence and community involvement to minimize economic losses resulting from theft, burglary, robbery, arson and criminal mischief.

The department will build stronger police-community relationships to enhance communications, understanding, trust, and mutual interaction. We will also implement continuous and consistent code/ordinance enforcement to maintain/enhance property values and community aesthetics.

In the area of operations and management support the department will focus on intra-agency cooperation, officer safety and work effectiveness, and maintain mutual aid agreements with other local and state agencies.

Staff will implement continuous and consistent wildlife/fisheries/habitat enforcement presence and work efforts in and along waterway/wetland areas to ensure that State and Federal resource management plans/programs are successful.

Police Department Breakdown	Actual	Actual	Estimated	Budget
	2012-13	2013-14	2014-15	2015-16
<i>Personnel:</i>				
<i>Sworn Officers:</i>				
<i>Full-Time Officers</i>				
Police Chief	1	1	1	1
Lieutenant	1	1	1	1
Detective	1	1	1	1
Police Officers	9	9	9	9
Code Enforcement Officer	1	1	0	0
<i>Part-Time Officers</i>				
Code Enforcement Officer	0	0	1	1
Police Officers	4	4	4	6
<b>Total Sworn Officers</b>	<b>17</b>	<b>17</b>	<b>16</b>	<b>19</b>
<i>Non-Sworn Officers:</i>				
<i>Full-Time</i>				
Administrative Assistant	0	0	1	1
Executive Secretary	1	1	1	1
<i>Part-Time</i>				
Customer Service Clerk	2	2	2	2
Executive Secretary	1	1	0	0
<b>Total Non-Sworn Staff</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Personnel Total</b>	<b>21</b>	<b>21</b>	<b>20</b>	<b>23</b>
<i>Annual Expenses</i>				
Personnel	\$ 1,244,305	\$ 1,217,540	\$ 1,194,180	\$ 1,331,420
Operations	100,451	85,696	102,300	89,500
Capital	53,992	25,000	33,000	32,000
<b>Total Expenses</b>	<b>\$ 1,398,748</b>	<b>\$ 1,328,236</b>	<b>\$ 1,329,480</b>	<b>\$ 1,452,920</b>

**TOWN OF BELLEAIR  
DETAIL OF EXPENDITURES  
POLICE DEPARTMENT**

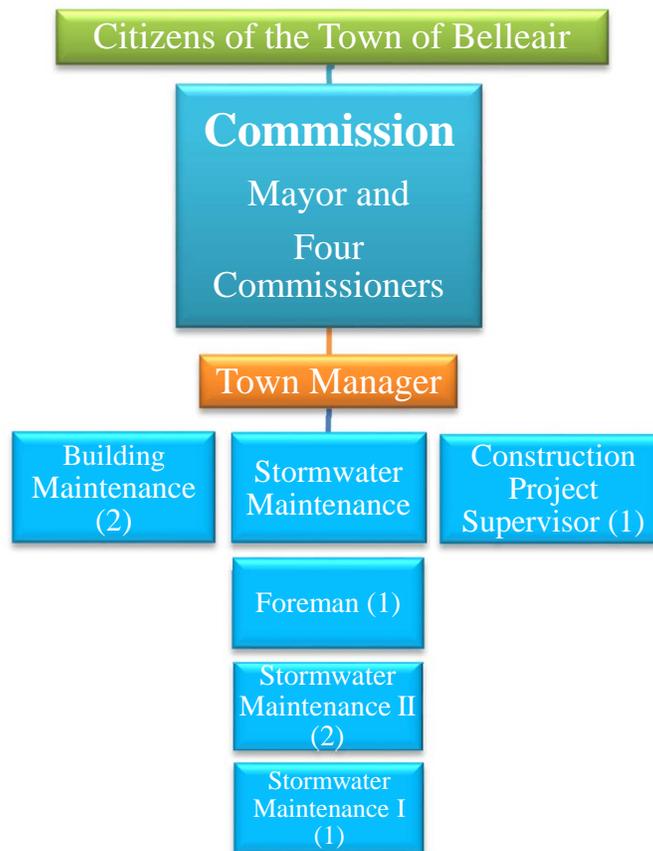
<b>521000 POLICE</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
<b>Account # PERSONNEL</b>				
51000 Incentive Pay	\$ 15,718	\$ 13,565	\$ 13,000	\$ 15,000
51200 Salaries	783,276	806,878	767,950	758,850
51201 PT Salaries	120,553	107,830	107,400	132,600
51210 Unused Medical	1,661	1,702	-	-
51400 Overtime	9,552	11,677	15,000	13,000
51500 Sick Leave	3,416	15,020	19,270	18,500
52100 FICA	71,392	73,068	68,450	68,200
52200 Retirement-401K General	11,966	13,280	11,650	5,850
52220 Retirement-Police Officer	101,821	286,041	220,000	152,000
52300 Life/Hospital Insurance	84,381	82,311	93,300	84,950
52301 Medical Benefit	13,409	11,619	14,400	14,400
53100 Physical Exams	395	1,038	1,000	1,000
<b>TOTAL PERSONNEL</b>	<b><u>\$ 1,217,540</u></b>	<b><u>\$ 1,424,029</u></b>	<b><u>\$ 1,331,420</u></b>	<b><u>\$ 1,264,350</u></b>
 <b>OPERATING</b>				
52900 Code Enforcement	\$ 3,059	\$ 2,789	\$ 5,500	\$ 5,500
53151 Professional Services	24,141	31,869	21,300	26,100
54000 Travel & Per Diem	707	-	-	-
54100 Telephone	7,995	8,584	8,300	9,000
54200 Postage	406	853	1,000	1,000
54401 Equipment Leasing	5,285	5,300	6,250	6,250
54620 Maintenance-Vehicles	15,468	20,403	13,500	5,000
54650 Maintenance-Radios	3,730	159	4,300	4,300
54670 Maintenance-Equipment	6,074	8,973	5,000	5,000
55100 Office Supplies	1,967	938	3,000	2,000
55209 Crime Prevention	-	753	750	750
55210 Operating Supplies	3,243	5,857	12,200	11,000
55221 Tools	216	51	400	400
55223 Traffic Control Equipment	164	-	-	4,500
55240 Uniforms	7,951	5,399	6,000	6,000
55260 Protective Clothing	1,200	7,116	2,000	2,000
55410 Memberships	238	50	-	-
55420 Training & Aids	3,852	4,878	-	-
<b>TOTAL OPERATING</b>	<b><u>\$ 85,696</u></b>	<b><u>\$ 103,972</u></b>	<b><u>\$ 89,500</u></b>	<b><u>\$ 88,800</u></b>

**TOWN OF BELLEAIR  
 DETAIL OF EXPENDITURES  
 POLICE DEPARTMENT**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
		<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>
<b>521000</b>	<b>POLICE</b>				
	<b>CAPITAL</b>				
56402	Cars	\$ -	\$ 30,067	\$ -	\$ 23,800
58102	Equipment Replacement	25,000	5,000	32,000	22,000
	<b>TOTAL CAPITAL</b>	<b><u>\$ 25,000</u></b>	<b><u>\$ 35,067</u></b>	<b><u>\$ 32,000</u></b>	<b><u>\$ 45,800</u></b>
	<b>POLICE TOTAL</b>	<b><u>\$ 1,328,236</u></b>	<b><u>\$ 1,563,068</u></b>	<b><u>\$ 1,452,920</u></b>	<b><u>\$ 1,398,950</u></b>

**TOWN OF BELLEAIR  
ORGANIZATIONAL STRUCTURE  
PUBLIC WORKS DEPARTMENT**

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**TOWN OF BELLEAIR  
DEPARTMENT OVERVIEW  
PUBLIC WORKS DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Public Works Department comprises of three service centers; capital improvement projects, stormwater/streets & sidewalks, and facilities maintenance.

**Capital Improvement Projects**

Staff's mission is to provide quality and efficient support services for the construction, supervision and maintenance of the town's infrastructure for the citizens and visitors of the Town of Belleair.

**Stormwater/Streets**

The mission for stormwater management is to provide safe, efficient, and environmentally sensitive stormwater systems to satisfy the need of transmitting stormwater to its proper destination in addition to providing flood protection to public lands. Public Works is also responsible for providing adequate and safe transportation for both pedestrians and vehicles that will enhance the quality of life for the residents of Belleair.

**Facilities Maintenance**

Staff's mission for facilities maintenance is to provide comprehensive facility management services to ensure a safe, pleasant, functional, and sustainable environment throughout town facilities. The department strives to maintain operating facilities in good condition, control operating costs and protect the town's investment in its facilities.

**PRIOR YEAR ACCOMPLISHMENTS FY 2014-15:**

The stormwater/streets division implemented a new monthly stormwater maintenance program that began in November 2014. The program included the inspection and maintenance of stormwater infrastructure, sidewalks, and roadways.

Staff completed several in-house drainage projects this past year. Projects included repairing broken storm pipe on Pineland & Golfview and installation of a section of new curb and pavement. On Cypress Ave. near Poinsettia Rd. staff repaired the stormwater underdrain and restored the underdrain on the north side of the Bayview Bridge. In a coordinated effort with the parks division, the stormwater/streets crew constructed sidewalks near the recreation fields and The Mall.

Capital improvement projects completed this year comprised of the Indian Rocks Rd./Ponce de Leon Traffic Calming and the maintenance conducted on Harold's Lake to stabilize the surrounding banks and clean-out the creek that empties into the lake.

The building maintenance division continued to perform the daily custodial functions in Town Hall, The Dimmitt Center, the John J. Osborne Public Works Building and the Water Plant. Due to the advanced ages of the Town Hall & Water Plant, staff has been engaged in more repairs and replacement work than is reasonably expected. The poor conditions of the air conditioning systems and the generator has placed an unexpected strain on the budget.

**DEPARTMENT OBJECTIVES FOR FY 2015-16:**

The stormwater/streets division will continue the monthly stormwater maintenance program. Staff will be procuring a pipe and manhole inspection camera to more accurately and efficiently assess the condition of the Town's stormwater infrastructure. The stormwater/streets crew will continue sidewalk, roadway, and drainage repairs throughout the year.

Capital improvement projects to be completed this year include the Bayview Drive and Althea Road drainage and roadway improvements. The Rosery Road Project will begin early this year and is scheduled to be finalized on or before August 2016.

The building maintenance division will continue with its custodial duties in the four town facilities. As was the case last year, staff will continue to conduct repairs and replacement work as needed throughout the town.

<b>Public Works Department Breakdown</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
<b><i>Personnel:</i></b>				
Director of Public Works	1	1	0	0
Construction Project Supervisor	1	1	1	1
Foreman	0	0	1	1
Stormwater Maintenance II	2	2	2	2
Stormwater Maintenance I	2	2	2	1
Building Maintenance	1	1.5	2	2
<b>Personnel Total</b>	<b>7</b>	<b>7.5</b>	<b>8</b>	<b>7</b>
<b><i>Annual Expenses</i></b>				
Personnel	\$ 377,065	\$ 434,406	\$ 345,850	\$ 358,850
Operations	\$ 170,875	\$ 161,472	\$ 160,300	\$ 183,100
Capital	\$ 91,126	\$ 97,428	\$ 227,100	\$ 101,600
<b>Total Expenses</b>	<b>\$ 639,066</b>	<b>\$ 693,306</b>	<b>\$ 733,250</b>	<b>\$ 643,550</b>

**TOWN OF BELLEAIR  
DETAIL OF EXPENDITURES  
PUBLIC WORKS DEPARTMENT**

<b>572100 PUBLIC WORKS</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
<b>Account # PERSONNEL</b>				
51200 Salaries	\$ 268,977	\$ 321,889	\$ 242,350	\$ 256,950
51201 PT Salaries	13,410	-	-	-
51210 Unused Medical	1,108	1,542	-	-
51400 Overtime	-	-	1,300	1,300
51500 Sick Leave	1,119	1,214	1,150	4,350
52100 FICA	21,663	24,192	18,550	19,700
52200 Retirement-401K General	20,330	27,820	21,800	20,600
52300 Life/Hospital Insurance	43,179	50,535	51,850	48,300
52301 Medical Benefit	6,534	6,575	8,400	7,200
53100 Physical Exams	745	639	450	450
<b>TOTAL PERSONNEL</b>	<b><u>\$ 377,065</u></b>	<b><u>\$ 434,406</u></b>	<b><u>\$ 345,850</u></b>	<b><u>\$ 358,850</u></b>
<b>OPERATING</b>				
53151 Professional Services	\$ -	\$ -	\$ 10,000	\$ 16,000
53410 Street Sweeping	20,400	6,819	16,000	19,500
54000 Travel & Per Diem	1,288	924	-	-
54100 Telephone	3,099	2,835	1,500	2,000
54310 Energy	5,382	12,830	3,000	8,800
54312 Energy-Street Light	24,674	24,548	32,300	30,000
54321 Patching Materials	33,849	30,379	-	-
54620 Maintenance-Vehicle	3,267	2,798	3,000	3,000
54630 Maintenance-Building	44,637	38,733	41,000	42,000
54640 Maintenance-A/C	22,451	27,769	15,000	19,500
54670 Maintenance-Equipment	1,729	3,678	2,000	2,000
55100 Office Supplies	502	940	500	500
55210 Operating Supplies	2,009	813	2,500	2,500
55217 Traffic Control Energy	414	-	-	-
55221 Tools	972	1,653	1,000	1,000
55240 Uniforms	1,632	2,612	1,500	1,500
55250 Cleaning Supplies	-	-	-	3,000
55260 Protective Clothing	2,521	1,467	1,000	1,800
55300 Road Materials & Supplies	-	-	30,000	30,000
55410 Memberships	672	490	-	-
55420 Training & Aids	1,377	2,184	-	-
<b>TOTAL OPERATING</b>	<b><u>\$ 170,875</u></b>	<b><u>\$ 161,472</u></b>	<b><u>\$ 160,300</u></b>	<b><u>\$ 183,100</u></b>

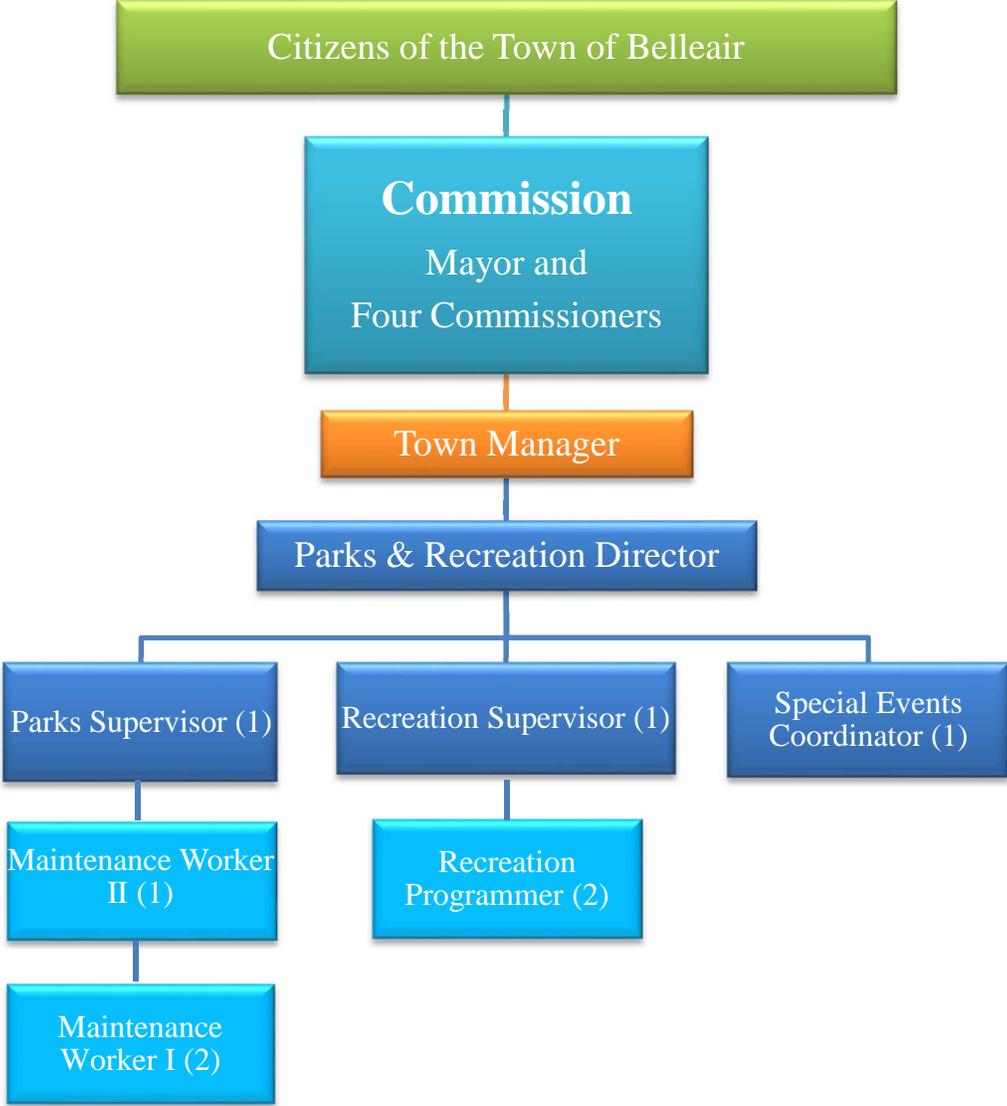
**TOWN OF BELLEAIR  
 DETAIL OF EXPENDITURES  
 PUBLIC WORKS DEPARTMENT**

<b>572100 PUBLIC WORKS</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
<b>CAPITAL</b>				
56402 Cars	\$ 73,326	\$ 41,428	\$ -	\$ 25,000
56568 Renovations	-		130,000	-
58101 Capital Purchase	-	25,000	-	15,300
58102 Equipment Replacement	17,800	31,000	97,100	61,300
<b>TOTAL CAPITAL</b>	<b><u>\$ 91,126</u></b>	<b><u>\$ 97,428</u></b>	<b><u>\$ 227,100</u></b>	<b><u>\$ 101,600</u></b>
<b>PUBLIC WORKS TOTAL</b>	<b><u>\$ 639,066</u></b>	<b><u>\$ 693,306</u></b>	<b><u>\$ 733,250</u></b>	<b><u>\$ 643,550</u></b>

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**TOWN OF BELLEAIR  
ORGANIZATIONAL STRUCTURE  
PARKS RECREATION DEPARTMENT**

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**TOWN OF BELLEAIR  
DEPARTMENT OVERVIEW  
PARKS & RECREATION DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Parks and Recreation Department is committed to preserve, enhance and protect Belleair's open spaces to enrich the quality of life for present and future generations. Staff is responsible for routine grounds maintenance for the town's parks, soccer fields, tennis courts, and recreational facilities.

The department is responsible for providing all Belleair residents with the opportunities to participate in a wide variety of enjoyable recreational activities. Staff is dedicated to providing a broad program of sports, fitness and special events for the entire family.

Political entities associated with the department include the Park & Tree Board and the Recreation Board.

**PRIOR YEAR ACCOMPLISHMENTS FY 2014-15:**

Parks staff has implemented various beautification projects at the Hunter Memorial Park, the medians along The Mall, the front of the Recreation Center and a few of the medians along Ponce de Leon Boulevard.

Staff finalized the enhancement of the Recreation Center's game room, with the addition of new couches, new Xbox and Play Stations and updated arcade games.

The department partnered with the Belleair Community Foundation on the development and maintenance of the Hunter Memorial Park.

**DEPARTMENT OBJECTIVES FOR FY 2015-16:**

The department has allocated additional funds to tree trimming to trim the Washingtonia palm trees along Indian Rocks Road.

Staff will continue to increase VIP and sponsorship opportunities for special events and will continue to pursue options that best enhance the future of our events moving forward.

The Parks & Recreation Department will place continued emphasis on staff development and facilitate team building opportunities throughout the year. This will be accomplished by focusing more on evaluations through all of the divisions.

<b>Parks &amp; Recreation Department Breakdown</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
<b><i>Personnel</i></b>				
Parks and Recreation Director	1	1	1	1
Recreation Supervisor	1	1	1	1
Parks Supervisor	1	1	1	1
Special Events Coordinator	1	1	1	1
Recreation Leader II	1	1	0	0
Recreation Programmer	1	1	2	2
Maintenance Worker II	2	1	1	1
Maintenance Worker I	2	3	2	2
<b>Personnel Total</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>9</b>
PT hours	6,570	6,500	10,911	9,789
<b><i>Annual Expenses</i></b>				
Personnel	\$ 611,217	\$ 687,896	\$ 659,750	\$ 658,300
Operations	\$ 516,380	\$ 530,889	\$ 496,600	\$ 492,700
Capital	\$ 27,411	\$ 58,838	\$ 52,050	\$ 46,050
<b>Total Expenses</b>	<b>\$ 1,155,008</b>	<b>\$ 1,277,623</b>	<b>\$ 1,208,400</b>	<b>\$ 1,197,050</b>

**TOWN OF BELLEAIR  
 DETAIL OF EXPENDITURES  
 PARKS RECREATION DEPARTMENT**

<b>572200</b>	<b>PARKS &amp; RECREATION</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
<b>Account #</b>	<b>PERSONNEL</b>				
51200	Salaries	\$ 354,177	\$ 379,265	\$ 346,850	\$ 363,000
51201	PT Salaries	87,431	121,546	127,950	112,000
51205	Longevity	-	-	-	
51210	Unused Medical	1,667	1,941	-	
51400	Overtime	1,027	46	1,200	1,200
51500	Sick Leave	2,489	9,519	9,250	15,650
52100	FICA	34,077	38,863	37,000	35,800
52200	Retirement-401K General	31,404	33,985	32,050	32,700
52300	Life/Hospital Insurance	90,872	94,746	95,350	87,600
52301	Medical Benefit	7,894	7,039	9,600	9,600
53100	Physical Exams	179	946	500	750
	<b>TOTAL PERSONNEL</b>	<b><u>\$ 611,217</u></b>	<b><u>\$ 687,896</u></b>	<b><u>\$ 659,750</u></b>	<b><u>\$ 658,300</u></b>
	<b>OPERATING</b>				
53151	Professional Services	\$ 64,867	\$ 77,085	\$ 70,000	\$ 70,000
53153	Copies	4,458	3,791	5,000	5,000
53154	Food Service	750	2,116	-	800
53160	Contract Labor	-	65,782	57,800	61,800
54000	Travel & Per Diem	2,819	2,748	-	-
54100	Telephone	6,162	5,657	5,600	5,600
54300	Electricity	33,605	38,953	36,300	37,000
54601	Maintenance-Hunter Park	-	-	5,600	5,600
54618	Maintenance-Tennis Courts	1,114	382	1,000	12,000
54619	Fields/Courts	11,000	17,539	13,000	13,500
54670	Maintenance-Equipment	3,634	4,716	5,300	7,000
54680	Maintenance-Grounds	43,340	17,592	16,500	16,500
54682	Tree Trimming	60,469	20,584	14,700	31,000
54685	Tree Replacement	4,000	4,583	4,400	-
54686	Holiday Lighting	7,615	6,767	7,000	7,000
54910	Plantings	4,263	3,175	4,500	4,700
55100	Office Supplies	1,110	1,943	1,800	1,800
55210	Operating Supplies	12,985	9,810	11,000	10,000
55218	Beautification	9,393	13,823	11,000	-
55221	Tools	441	447	500	500
55230	Chemicals	9,388	9,071	9,500	9,500

**TOWN OF BELLEAIR  
 DETAIL OF EXPENDITURES  
 PARKS RECREATION DEPARTMENT**

<b>572200</b>	<b>PARKS &amp; RECREATION</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
55231	Summer Camp	17,064	18,454	18,000	19,000
55232	Teen Camp	3,897	3,415	4,450	4,450
55233	Sports Leagues	24,657	25,679	28,500	25,000
55234	Special Events	156,484	139,871	140,000	120,000
55235	Refund Expenditures	5,430	4,870	-	-
55237	Day Camps	3,000	1,924	2,000	-
55238	Funky Friday	9,376	3,504	7,500	2,500
55239	Specialty Camps	-	2,354	4,150	5,000
55240	Uniforms	1,757	1,479	2,000	5,200
55260	Protect. Cloth.	-	1,117	1,000	2,500
55410	Memberships	2,164	1,821	-	1,250
55420	Training & Aids	4,443	10,045	-	-
56405	Computer System	4,565	7,321	5,500	5,500
57201	Rec-Vending	2,130	2,471	3,000	3,000
	<b>TOTAL OPERATING</b>	<b><u>\$ 516,380</u></b>	<b><u>\$ 530,889</u></b>	<b><u>\$ 496,600</u></b>	<b><u>\$ 492,700</u></b>
	<b>CAPITAL</b>				
56402	Cars	\$ -	\$ -	\$ -	\$ 7,400
56686	Mowing Stock	2,900	-	-	-
58101	Capital Purchase	6,711	26,338	14,000	10,000
58102	Equipment Replacement	17,800	32,500	38,050	28,650
	<b>TOTAL CAPITAL</b>	<b><u>\$ 27,411</u></b>	<b><u>\$ 58,838</u></b>	<b><u>\$ 52,050</u></b>	<b><u>\$ 46,050</u></b>
	<b>PARKS &amp; RECREATION TOTAL</b>	<b><u>\$ 1,155,008</u></b>	<b><u>\$ 1,277,623</u></b>	<b><u>\$ 1,208,400</u></b>	<b><u>\$ 1,197,050</u></b>

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# **ENTERPRISE FUNDS**

**TOWN OF BELLEAIR  
ENTERPRISE FUNDS  
COMPARISON OF PRIOR YEAR REVENUES AND EXPENDITURES**

<u>Fund</u>	<u>Revenues</u>	<u>2014-15 BUDGET</u>	<u>2015-16 ADOPTED</u>	<u>PERCENT INCREASE/DECREASE</u>
401	Water	\$ 1,520,100	\$ 1,455,800	-4.23%
402	Solid Waste	958,000	1,075,150	12.23%
		<b>\$2,478,100</b>	<b>\$2,530,950</b>	2.13%

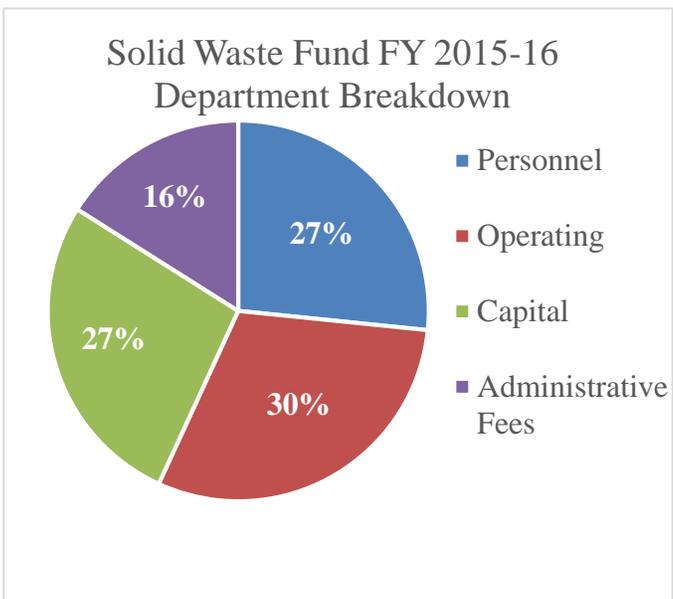
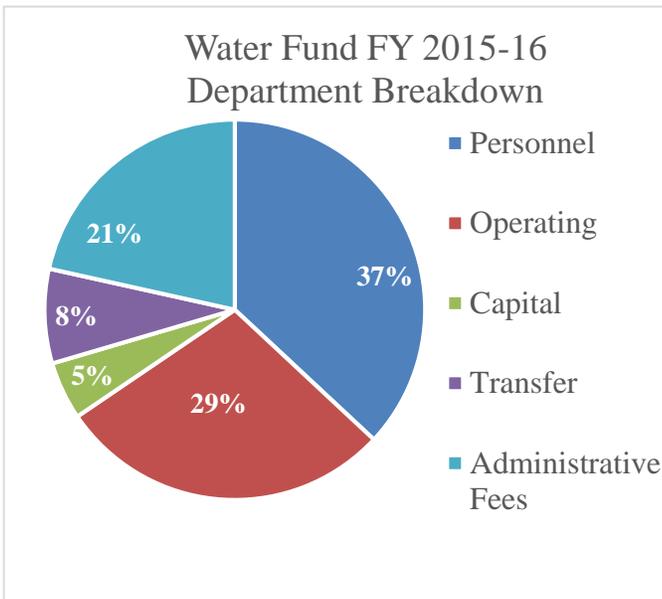
  

<u>Fund</u>	<u>Expenditures</u>	<u>2014-15 BUDGET</u>	<u>2015-16 ADOPTED</u>	<u>PERCENT INCREASE/DECREASE</u>
401	Water	\$ 1,520,100	\$ 1,455,800	-4.23%
402	Solid Waste	958,000	1,075,150	12.23%
		<b>\$2,478,100</b>	<b>\$2,530,950</b>	2.13%

Water and Solid Waste revenues are generated primarily from user fees for sale of water and solid waste services.

Personnel related expenses account for thirty-seven (37) percent of Water Fund expenditures. Operating expenses account for twenty-nine (29) percent of the Water Fund expenditures. The remaining funds are for the purchase of capital equipment and transfers to other funds.

Personnel related expenses account for twenty-seven (27) percent of the Solid Waste Fund expenditures. Operating expenses account for thirty (30) percent of the Solid Waste Fund expenditures. The remaining funds are for the purchase of capital equipment and transfers to other funds.



**TOWN OF BELLEAIR  
ENTERPRISE FUNDS  
DETAIL OF REVENUES**

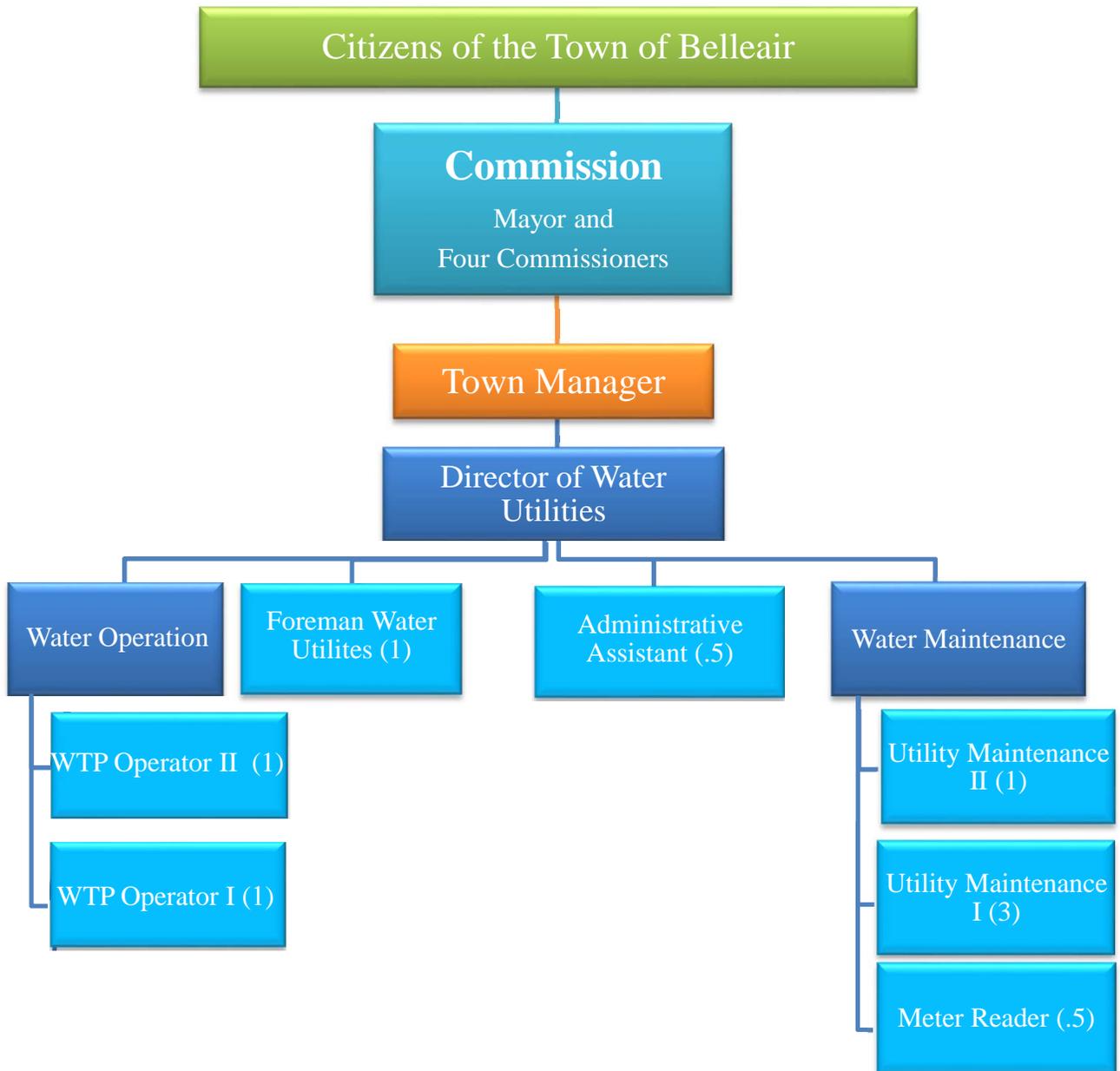
<b>WATER FUND</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
		<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>
<b>Account #</b>	<b>Account Description</b>				
337901	Water Supply/Dist. Grant	\$ -	\$ 45,713	\$ -	\$ -
343300	Water Utility Revenue	889,344	1,417,237	1,504,000	1,425,000
343310	Water Tap Fees	925	3,800	600	600
343311	Dual Check Valve	-	-	-	-
361000	Interest	27	34	1,000	1,000
361100	Interest-Meter Deposits	22	26	-	-
365900	Sale Of Surplus Metal	-	-	-	2,500
369000	Miscellaneous	6,667	3,209	-	-
381200	Transfer From 301	21,300	9,000	14,500	26,700
381400	Transfer From 001	-	-	-	-
381402	Transfer From 403	700,000	-	-	-
381404	Transfer	-	-	-	-
389701	Capital Contributions	-	243,564	-	-
<b>TOTAL REVENUE</b>		<b>\$ 1,618,285</b>	<b>\$ 1,722,584</b>	<b>\$ 1,520,100</b>	<b>\$ 1,455,800</b>

<b>SOLID WASTE FUND</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
		<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>
<b>Account #</b>	<b>Account Description</b>				
337300	Recyc. Grant (State Of Florida)	\$ 2,997	\$ 3,004	\$ 3,000	\$ 3,000
343400	Sanitation	834,159	801,112	800,000	800,000
343401	Permit-Roll Off Container	550	1,150	500	500
361000	Interest	24	31	500	500
364000	Gain/Loss Of Fixed Assets	-	-	24,000	18,000
369000	Miscellaneous	-	979	-	-
381000	Reserves (Prior Years)	-	-	118,000	127,450
381200	Transfer From 301	96,000	-	12,000	125,700
381400	Transfer From 001	-	-	-	-
381402	Transfer From 403	300,000	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 1,233,730</b>	<b>\$ 806,276</b>	<b>\$ 958,000</b>	<b>\$ 1,075,150</b>

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**TOWN OF BELLEAIR  
ORGANIZATIONAL STRUCTURE  
WATER DEPARTMENT**

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**TOWN OF BELLEAIR  
DEPARTMENT OVERVIEW  
WATER DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Town of Belleair Water Department is charged, by the town, with providing safe, high quality, uninterrupted water service at a reasonable cost, to meet the health and fire protection needs of the town. The department consistently provides this service while meeting various state and federal requirements.

The department employs a staff of nine dedicated professionals to manage and maintain the department and its resources. The treatment plant has two state licensed operators and one trainee. The trainee has passed his course studies and will take his state test to be a licensed operator. The department's maintenance crew consists of five dedicated people. Three are licensed distribution operators and the others have passed their courses and await the state test. Belleair has seven deep wells throughout town from which we draw raw water from. The department treats, stores, and distributes the consistently high quality water to the residents.

**PRIOR YEAR ACCOMPLISHMENTS FY 2014-15:**

During major road construction projects the replacement of water lines have been included in the scope of work to minimize the inconvenience to the residents in the construction zone. These water line replacements have provided better water quality and flows which in turn helps lower energy consumption and the overall demand on our pumps. We continue to meet all regulatory requirements without any violations or public notices being issued. With help from our engineering consultants, the Southwest Florida Water Management District, and staff, we developed a preliminary engineering report to investigate the feasibility to treat our changing water quality by reverse osmosis treatment.

**DEPARTMENT OBJECTIVES FOR FY 2015-16:**

First and foremost is the continuing high quality customer service to the residents of the Town of Belleair. Important goals are rehabilitation and upgrades to the existing distribution system as stormwater and road projects are completed. Water lines may be replaced with like-sized lines, larger or smaller lines, additional lines installed or valves being placed where the system can better be manipulated. Maintenance will continue for various projects, including the Mosaic meter reading program, increasing the valve exercise program, repair portions of the treatment plant filter superstructure, and having the storage tanks inspected as required. Also, the training and continuing education program for Water Department employees will be prioritized.

Water Department Breakdown	Actual	Actual	Estimated	Budget
	2012-13	2013-14	2014-15	2015-16
<b>Personnel</b>				
Department Director	1	1	1	1
Foreman	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5
WTP OP II (A OR B LIC)	1	1	1	1
WTP OP I (C LIC)	2	3	1	1
UTIL MAINT II	1	1	1	1
UTIL MAINT I	2	3	3	3
WTP TRNEE	1	1	1	0
Meter Reader	0.5	0.5	0.5	0.5
<b>Employee Total</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>9</b>
<b>Annual Expenses</b>				
Personnel	\$ 606,704	\$ 603,672	\$ 607,550	\$ 537,950
Operations	395,766	449,270	447,150	415,750
Capital	38,632	75,776	69,100	71,800
Administration Fees	306,300	306,300	303,050	313,400
Transfers	-	-	93,250	116,900
<b>Total Expenses</b>	<b>\$ 1,347,402</b>	<b>\$ 1,435,018</b>	<b>\$ 1,520,100</b>	<b>\$ 1,455,800</b>

**TOWN OF BELLEAIR  
DETAIL OF EXPENDITURES  
WATER DEPARTMENT**

<b>533000</b>	<b>WATER</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
<b>Account #</b>	<b>PERSONNEL</b>				
51200	Salaries	\$ 434,661	\$ 438,558	\$ 427,000	\$ 372,900
51210	Unused Medical	1,206	1,200	-	-
51400	Overtime	8,570	1,872	8,000	8,000
51500	Sick Leave	703	2,986	3,200	7,800
52100	FICA	33,939	33,898	32,900	28,600
52200	Retirement-401K General	37,587	36,778	38,700	33,600
52300	Life/Hospital Insurance	77,108	76,361	84,900	76,600
52301	Medical Benefit	12,742	11,789	12,600	10,200
53100	Physical Exams	188	230	250	250
	<b>TOTAL PERSONNEL</b>	<b><u>\$ 606,704</u></b>	<b><u>\$ 603,672</u></b>	<b><u>\$ 607,550</u></b>	<b><u>\$ 537,950</u></b>
	<b>OPERATING</b>				
53151	Professional. Services	\$ 66,321	\$ 113,468	\$ 24,700	\$ 11,500
54000	Travel & Per Diem	801	720	2,500	2,500
54100	Telephone	2,874	3,172	3,200	3,200
54200	Postage	3,721	5,111	2,700	4,700
54300	Electricity	55,437	59,139	65,000	58,000
54301	Water	38	-	300	300
54302	Sanitation	-	-	2,300	2,300
54303	Sewer	-	-	200	200
54315	Pin. Cty. Water	-	8,394	20,500	20,500
54400	Equip. Rental	-	112	400	2,750
54614	Maintenance -Meters	26,431	31,095	33,500	30,000
54620	Maintenance-Vehicle	5,394	8,363	7,000	6,000
54630	Maintenance-Building	3,384	11,822	12,000	6,000
54670	Maintenance-Equipment	10,886	23,131	20,000	3,500
54680	Maintenance-Grounds	3,056	-	-	-
54900	Bad Debt	-	-	400	400
55100	Office Supplies	1,204	2,832	2,500	2,500
55210	Operating Supplies	4,751	5,213	4,500	7,750
55213	Laboratory Test	14,663	16,295	18,000	18,000

**TOWN OF BELLEAIR  
DETAIL OF EXPENDITURES  
WATER DEPARTMENT**

<b>533000</b>	<b>WATER</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
55214	Lab Supplies	6,674	7,545	8,000	8,000
55220	Gasoline & Oil	-	-	15,100	11,700
55221	Tools	1,838	2,006	2,000	2,000
55230	Chemicals	16,826	13,647	20,400	20,400
55240	Uniforms	1,829	1,668	1,500	1,500
55260	Protective Clothing	1,322	1,437	1,800	2,500
55410	Memberships	1,856	1,377	2,000	2,000
55420	Training & Aids	2,557	3,835	4,000	4,000
56405	Computer System	-	2,507	2,000	12,900
56463	Lab Analyzer	4,862	-	-	-
57301	Miscellaneous	4,541	6,912	7,200	7,200
59200	Repay-Loan-GF	40,000	-	40,000	40,000
59900	Depreciation	114,500	119,469	123,450	123,450
	<b>TOTAL OPERATING</b>	<b><u>\$ 395,766</u></b>	<b><u>\$ 449,270</u></b>	<b><u>\$ 447,150</u></b>	<b><u>\$ 415,750</u></b>
	<b>CAPITAL</b>				
56402	Cars	\$ 22,032	\$ 32,883	\$ 32,400	\$ 47,200
58101	Capital Purchase	-	4,893		
58102	Equipment Replacement	16,600	38,000	36,700	24,600
	<b>TOTAL CAPITAL</b>	<b><u>\$ 38,632</u></b>	<b><u>\$ 75,776</u></b>	<b><u>\$ 69,100</u></b>	<b><u>\$ 71,800</u></b>
	<b>TRANSFER</b>				
58001	Reserve Transfer	\$ -	\$ -	\$ 93,250	\$ 102,200
58115	Transfer to 001	-	-	-	14,700
	<b>TOTAL TRANSFER</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 93,250</u></b>	<b><u>\$ 116,900</u></b>
	<b>ADMINISTRATIVE FEES</b>				
59904	Support Services	\$ 243,500	\$ 243,500	\$ 264,600	\$ 274,300
59906	Administration	30,300	30,300	38,450	39,100
59907	Fuel & Oil	32,500	32,500	-	-
	<b>TOTAL ADMIN. FEES</b>	<b><u>\$ 306,300</u></b>	<b><u>\$ 306,300</u></b>	<b><u>\$ 303,050</u></b>	<b><u>\$ 313,400</u></b>
	<b>WATER TOTAL</b>	<b><u>\$ 1,347,402</u></b>	<b><u>\$ 1,435,018</u></b>	<b><u>\$ 1,520,100</u></b>	<b><u>\$ 1,455,800</u></b>

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**TOWN OF BELLEAIR  
ORGANIZATIONAL STRUCTURE  
SOLID WASTE**

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**TOWN OF BELLEAIR  
DEPARTMENT OVERVIEW  
SOLID WASTE DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Solid Waste Department is responsible for operating and maintaining the town's solid waste collection in a safe and effective manner in order to minimize the risk of injury, property damage or loss of life.

The Solid Waste Department is also responsible for collecting garbage from homes, businesses and other facilities as per schedule to ensure that garbage is removed, transported and disposed of according to set policies and procedures.

The town's recycling program currently being collected every Thursday, by the City of Clearwater Solid Waste Department through a contractual basis.

Currently, our garbage collection days are separated into two different pick up schedules. Monday and Thursday, from Indian Rock Rd and Bayveiw Dr. South to Mehlenbacher Rd. down to Bluffveiw Dr . Tuesday and Friday, include all properties East of Indian Rock Rd. from Ponce de Leon Blvd. North to Wiladel Dr. Also, South of Ponce de Leon Blvd. to Melenbacher Rd.

Wednesday is designated for special pickups for a minimum charge. This includes large piles, appliances, furniture, etc. NO Hazardous waste or Electronics.

**PRIOR YEAR ACCOMPLISHMENTS FY 2014-15:**

The town continued participating in the City of Clearwater's single stream recycling program. Residential recycling bins increased from eighteen (18) gallon capacity to single stream sixty-four (64) gallon capacity. The increase in recycling collection has saved a significant amount of revenue, due to less disposal costs.

Solid Waste also purchased a new refuse vehicle with an automated tipping mechanism, assisting staff with lifting heavy bins.

The department also partnered with Pinellas County to organize and supervise two Hazard-to-Go events. This allowed residents to safely dispose of their hazardous materials.

**DEPARTMENT OBJECTIVES FOR FY 2015-16:**

This year the department plans to trade in one of the older refuse vehicles and purchase an additional garbage truck, which will keep the fleet at three refuse vehicles. Also, the department plans on purchasing a SAT 6- Satellite Collection unit with a six yard capacity to replace the two refuse scooters currently in use.

Solid Waste will be assessing the feasibility of providing recycling in-house. This decrease contracted recycling expenditures and provide residents with a sense of security.

Department operational objectives for the year are focused on equipment and personnel. Staff will ensure the safe operation of all commercial vehicles, proper maintenance of all equipment, and

continue to provide safe collection of refuse materials. The department will also mitigate injuries to employees, continue employee training, and focus on providing excellent, courteous customer service.

Solid Waste Department Breakdown	Actual	Actual	Estimated	Budget
	2012-13	2013-14	2014-15	2015-16
<b><i>Personnel:</i></b>				
Supervisor	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5
Foreman	1	1	1	1
Refuse Collector	4	3	3	3
<b>Employee Total</b>	<b>6.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b><i>Annual Expense:</i></b>				
Personnel	\$ 313,869	\$ 280,179	\$ 286,300	\$ 286,150
Operations	258,370	317,357	296,000	325,150
Capital	99,988	181,091	209,000	291,500
Transfer	-	-	-	-
Administration Fees	170,500	170,500	166,700	172,350
<b>Total Expense</b>	<b>\$ 842,727</b>	<b>\$ 949,127</b>	<b>\$ 958,000</b>	<b>\$1,075,150</b>

**TOWN OF BELLEAIR  
DETAIL OF EXPENDITURES  
SOLID WASTE DEPARTMENT**

<b>534000</b>	<b>SOLID WASTE</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
<b>Account #</b>	<b>PERSONNEL</b>				
51200	Salaries	\$ 222,575	\$ 195,195	\$ 200,100	\$ 196,000
51201	PT Salaries	-	3,354	-	-
51210	Unused Medical	272	210	-	-
51400	Overtime	1,353	3,040	1,200	2,500
51500	Sick Leave	822	2,315	3,650	3,650
52100	FICA	17,112	15,499	15,600	15,000
52200	Retirement-401K General	20,252	18,028	18,350	17,600
52300	Life/Hosp. Ins.	43,520	34,807	40,300	44,300
52301	Medical Benefit	7,550	5,801	6,600	6,600
53100	Physical Exams	413	1,930	500	500
	<b>TOTAL PERSONNEL</b>	<b><u>\$ 313,869</u></b>	<b><u>\$ 280,179</u></b>	<b><u>\$ 286,300</u></b>	<b><u>\$ 286,150</u></b>
	<b>OPERATING</b>				
53151	Professional Services	\$ 10,056	\$ 2,110	\$ -	\$ -
53160	Contract Labor	6,242	7,626	7,500	9,000
54000	Travel & Per Diem	-	-	100	100
54100	Telephone	996	1,264	1,450	1,450
54200	Postage	2,974	5,375	2,300	5,000
54340	Garbage & Trash Disposal	106,627	106,938	102,000	110,000
54342	Recycling	52,775	75,471	65,000	80,000
54620	Maintenance-Vehicle	20,776	31,925	25,000	30,000
54630	Maintenance-Building	16	121	-	-
54670	Maintenance-Equipment	140	10,369	500	1,200
54900	Bad Debt	-	-	500	500
55100	Office Supplies	12	484	500	500
55210	Operating Supplies	1,739	17,386	6,500	6,500
55220	Gasoline & Oil	-	-	21,700	19,800
55221	Tools	67	303	300	300
55240	Uniforms	1,735	1,408	1,700	1,800

**TOWN OF BELLEAIR  
 DETAIL OF EXPENDITURES  
 SOLID WASTE DEPARTMENT**

<b>534000</b>	<b>SOLID WASTE</b>	<b>2012-13 <u>ACTUAL</u></b>	<b>2013-14 <u>ACTUAL</u></b>	<b>2014-15 <u>BUDGET</u></b>	<b>2015-16 <u>BUDGET</u></b>
55260	Protective Clothing	215	1,667	1,800	1,800
55420	Training & Aids	-	356	600	1,000
56405	Computer System	-	-	1,200	1,200
59900	Depreciation	54,000	54,554	57,350	55,000
	<b>TOTAL OPERATING</b>	<b><u>\$ 258,370</u></b>	<b><u>\$ 317,357</u></b>	<b><u>\$ 296,000</u></b>	<b><u>\$ 325,150</u></b>
	<b>CAPITAL</b>				
56402	Cars	\$ 17,988	\$ -	\$ 142,000	\$ 205,000
58101	Capital Purchase	-	92,591	-	-
58102	Equipment Replacement	82,000	88,500	67,000	86,500
	<b>TOTAL CAPITAL</b>	<b><u>\$ 99,988</u></b>	<b><u>\$ 181,091</u></b>	<b><u>\$ 209,000</u></b>	<b><u>\$ 291,500</u></b>
	<b>TRANSFER</b>				
58001	Reserve Transfer	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL TRANSFER</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
	<b>ADMINISTRATIVE FEES</b>				
59904	Support Services	\$ 117,900	\$ 117,900	\$ 145,550	\$ 150,850
59906	Administration	20,100	20,100	21,150	21,500
59907	Fuel & Oil	32,500	32,500	-	-
	<b>TOTAL ADMIN. FEES</b>	<b><u>\$ 170,500</u></b>	<b><u>\$ 170,500</u></b>	<b><u>\$ 166,700</u></b>	<b><u>\$ 172,350</u></b>
	<b>SOLID WASTE TOTAL</b>	<b><u>\$ 842,727</u></b>	<b><u>\$ 949,127</u></b>	<b><u>\$ 958,000</u></b>	<b><u>\$1,075,150</u></b>

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# **EQUIPMENT REPLACEMENT FUND**

**TOWN OF BELLEAIR**  
**FISCAL YEAR 2014-15 THRU 2019-20**  
**CAPITAL EQUIPMENT REPLACEMENT FUND**

		2014-15		2015-16		2016-17		2017-18		2018-19		2019-20	
		Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget
<b>ADMINISTRATION</b>	<b>Asset #</b>												
09 Toyota Camry Hybrid/2017	A-45	\$ 12,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Administration</b>		\$ 12,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Current</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Future</b>			\$ 6,000		\$ -		\$ -		\$ -		\$ -		\$ -
<b>Reserve Balance</b>		\$ 12,000		\$ -		\$ -		\$ -		\$ -		\$ -	
<b>BUILDING</b>													
02 Ford Explorer/2015	A-34	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Building</b>		\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Current</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Future</b>			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
<b>Reserve Balance</b>		\$ 10,000		\$ -		\$ -		\$ -		\$ -		\$ -	
<b>SUPPORT SERVICES</b>													
Network Upgrades		\$ 5,500	\$ 5,000	\$ 10,500 *	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 5,000
Hardware/Software		\$ 5,000	\$ 5,000	\$ 10,000 *	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 5,000
11' Ford Fusion Hybrid/2022	A-85	\$ 3,500	\$ 3,000	\$ 6,500	\$ 3,000	\$ 9,500	\$ 3,000	\$ 12,500	\$ 3,000	\$ 15,500	\$ 3,000	\$ 18,500	\$ 3,000
13 Ford Fusion/2023	A-90	\$ 1,900	\$ 2,000	\$ 3,900	\$ 2,000	\$ 5,900	\$ 2,000	\$ 7,900	\$ 2,000	\$ 9,900	\$ 2,000	\$ 11,900	\$ 2,000
Shortel Phones		\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,500	\$ 7,500	\$ 2,500	\$ 10,000	\$ 2,500	\$ 12,500	\$ 2,500
Vehicle Lease Reserve		\$ -	\$ -	\$ 65,900	\$ 4,400	\$ 70,300		\$ 70,300		\$ 70,300		\$ 70,300	
Vehicle Lease Transfer		\$ -	\$ -	\$ 20,500 *		\$ -		\$ -		\$ -		\$ -	
<b>Total Support Services</b>		\$ 15,900	\$ 17,500	\$ 119,800	\$ 11,900	\$ 90,700	\$ 17,500	\$ 108,200	\$ 17,500	\$ 125,700	\$ 17,500	\$ 143,200	\$ 17,500
<b>Total Current</b>		\$ -	\$ -	\$ 41,000 *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Future</b>			\$ 17,500		\$ 11,900		\$ 17,500		\$ 17,500		\$ 17,500		\$ 17,500
<b>Reserve Balance</b>		\$ 15,900		\$ 78,800		\$ 90,700		\$ 108,200		\$ 125,700		\$ 143,200	
<b>POLICE</b>													
07' Mercury Milan/2015	B16	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08' Ford Crown Victoria/2017	B19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10' Ford Crown Victoria/2015	B20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11' Ford Crown Victoria/2018	B21	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 8,000	\$ 4,000	\$ 12,000	\$ 4,000	\$ 16,000	\$ 4,000
12' Ford Fusion/2020	B22	\$ 4,000	\$ -	\$ 4,000	\$ 3,000	\$ 7,000	\$ 3,000	\$ 10,000	\$ 3,000	\$ 13,000	\$ 3,000	\$ 16,000	\$ 3,000
12' Ford Interceptor (Taurus)/2016	B23	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 8,000	\$ 4,000	\$ 12,000	\$ 4,000	\$ 16,000	\$ 4,000
14' Ford Fusion SE/2020	B24	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000
14' Ford Explorer Interceptor	B25	\$ - *	\$ 30,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 12,000	\$ 6,000	\$ 18,000	\$ 6,000	\$ 24,000	\$ 6,000
18 MPID Tasers and Acc./2016		\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000	\$ 10,000	\$ 2,000
Radio System		\$ 2,000	\$ -	\$ 2,000	\$ 1,000	\$ 3,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 5,000	\$ 1,000	\$ 6,000	\$ 1,000
<b>Total Police</b>		\$ 23,000	\$ 30,000	\$ 8,000	\$ 22,000	\$ 30,000	\$ 22,000	\$ 52,000	\$ 22,000	\$ 74,000	\$ 22,000	\$ 96,000	\$ 22,000
<b>Total Current</b>		\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Future</b>			\$ 1,000		\$ 22,000		\$ 22,000		\$ 22,000		\$ 22,000		\$ 22,000
<b>Reserve Balance</b>		\$ 23,000		\$ 8,000		\$ 30,000		\$ 52,000		\$ 74,000		\$ 96,000	

**TOWN OF BELLEAIR**  
**FISCAL YEAR 2014-15 THRU 2019-20**  
**CAPITAL EQUIPMENT REPLACEMENT FUND**

		2014-15		2015-16		2016-17		2017-18		2018-19		2019-20	
		Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget
<b>PUBLIC WORKS</b>													
03' Ford F-150/2011	A-37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12' Ford Explorer 4x4/2020	A-86	\$ 4,000	\$ 3,000	\$ 7,000	\$ 3,000	\$ 10,000	\$ 3,000	\$ 13,000	\$ 3,000	\$ 16,000	\$ 3,000	\$ 19,000 *	\$ 3,000
11' Chevy Equinox/2019	A-88	\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,500	\$ 7,500	\$ 2,500	\$ 10,000	\$ 2,500	\$ 12,500	\$ 2,500	\$ 15,000 *	\$ 2,500
13' Ford F250 Supercab/2021	A-89	\$ -	\$ 2,850	\$ 2,850	\$ 2,850	\$ 5,700	\$ 2,850	\$ 8,550	\$ 2,850	\$ 11,400	\$ 2,850	\$ 14,250	\$ 2,850
14' F350 Dump Body/22	A-96	\$ -	\$ 5,250	\$ 5,250	\$ 5,250	\$ 10,500	\$ 5,250	\$ 15,750	\$ 5,250	\$ 21,000	\$ 5,250	\$ 26,250	\$ 5,250
Air Conditioning/2021		\$ 20,000	\$ 60,000	\$ 80,000	\$ 10,000	\$ 90,000	\$ 10,000	\$ 100,000	\$ 10,000	\$ 110,000	\$ 10,000	\$ 120,000	\$ 10,000
Steerloader/2020		\$ 4,500	\$ 4,500	\$ 9,000	\$ 4,500	\$ 13,500	\$ 4,500	\$ 18,000	\$ 4,500	\$ 22,500	\$ 4,500	\$ 27,000	\$ 4,500
Generators		\$ 20,000	\$ 10,000	\$ 30,000	\$ 10,000	\$ 40,000	\$ 10,000	\$ 50,000	\$ 10,000	\$ 60,000	\$ 10,000	\$ 70,000	\$ 10,000
General Equipment		\$ 16,000	\$ 1,000	\$ 17,000	\$ 15,200	\$ 32,200	\$ 1,000	\$ 33,200	\$ 1,000	\$ 34,200	\$ 1,000	\$ 35,200	\$ 1,000
Vactron Trailer		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 16,000	\$ 8,000	\$ 24,000	\$ 8,000	\$ 32,000	\$ 8,000	\$ 40,000	\$ 8,000
<b>Total Public Works</b>		<b>\$ 67,000</b>	<b>\$ 97,100</b>	<b>\$ 164,100</b>	<b>\$ 61,300</b>	<b>\$ 225,400</b>	<b>\$ 47,100</b>	<b>\$ 272,500</b>	<b>\$ 47,100</b>	<b>\$ 319,600</b>	<b>\$ 47,100</b>	<b>\$ 366,700</b>	<b>\$ 47,100</b>
<b>Total Current</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000 *</b>	<b>\$ 5,500</b>
<b>Total Future</b>			<b>\$ 97,100</b>		<b>\$ 61,300</b>		<b>\$ 47,100</b>		<b>\$ 47,100</b>		<b>\$ 47,100</b>		<b>\$ 41,600</b>
<b>Reserve Balance</b>		<b>\$ 67,000</b>		<b>\$ 164,100</b>		<b>\$ 225,400</b>		<b>\$ 272,500</b>		<b>\$ 319,600</b>		<b>\$ 332,700</b>	
<b>RECREATION</b>													
06' Ford F-150 Pickup/2015	A-43	\$ 12,000	\$ 2,000			\$ -		\$ -		\$ -		\$ -	
10' Ford E-350 Club Wagon/2018	A-81	\$ 9,800	\$ 2,400	\$ 12,200	\$ 2,400	\$ 14,600	\$ 2,400	\$ 17,000 *	\$ 9,000	\$ -	\$ 5,200	\$ 5,200	\$ 5,200
13' Ford Escape/2020	A-87	\$ 3,000	\$ 3,000	\$ 6,000	\$ 3,000	\$ 9,000	\$ 4,000	\$ 13,000	\$ 4,000	\$ 17,000	\$ 4,000	\$ 21,000 *	\$ 9,000
11' Ford F150 Pickup/2021	A-93	\$ 7,050	\$ 2,250	\$ 9,300	\$ 1,850	\$ 11,150	\$ 2,000	\$ 13,150	\$ 2,000	\$ 15,150	\$ 2,000	\$ 17,150	\$ 2,000
11' Ford F-150 Pickup/2021	A-94	\$ 7,050	\$ 2,250	\$ 9,300	\$ 1,850	\$ 11,150	\$ 2,000	\$ 13,150	\$ 2,000	\$ 15,150	\$ 2,000	\$ 17,150	\$ 2,000
99' GMC Boom Truck	A-97		\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 30,000	\$ 10,000	\$ 40,000	\$ 10,000	\$ 50,000	\$ 10,000
Recpro Software/2021		\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000	\$ 10,000	\$ 2,000	\$ 12,000	\$ 2,000
Playground/2026		\$ 3,400	\$ 3,400	\$ 6,800	\$ 3,400	\$ 10,200	\$ 3,400	\$ 13,600	\$ 3,400	\$ 17,000	\$ 3,400	\$ 20,400	\$ 3,400
Tennis Court Refinish/2016		\$ 3,000	\$ 3,000	\$ 6,000 *	\$ 5,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 6,000	\$ 3,000	\$ 9,000	\$ 3,000
Toro Mower Stock		\$ -	\$ 3,600	\$ 3,600	\$ 3,600	\$ 7,200 *	\$ 3,600	\$ 3,600	\$ 3,600	\$ 7,200 *	\$ 3,600	\$ 3,600	\$ 3,600
Reel Mower		\$ 6,200	\$ 3,000	\$ 9,200		\$ 9,200	\$ 3,000	\$ 12,200	\$ 3,000	\$ 15,200	\$ 3,000	\$ 18,200	\$ 3,000
John Deere Tractor,Frontloader/2016		\$ 14,200	\$ 600	\$ 14,800 *		\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 6,000	\$ 3,000	\$ 9,000	\$ 3,000
14' Dump Trailer			\$ 550	\$ 550	\$ 550	\$ 1,100	\$ 550	\$ 1,650	\$ 550	\$ 2,200	\$ 550	\$ 2,750	\$ 550
<b>Total Recreation</b>		<b>\$ 67,700</b>	<b>\$ 38,050</b>	<b>\$ 91,750</b>	<b>\$ 33,650</b>	<b>\$ 99,600</b>	<b>\$ 38,950</b>	<b>\$ 131,350</b>	<b>\$ 45,550</b>	<b>\$ 150,900</b>	<b>\$ 41,750</b>	<b>\$ 185,450</b>	<b>\$ 46,750</b>
<b>Total Current</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,800 *</b>	<b>\$ 5,000</b>	<b>\$ 7,200 *</b>	<b>\$ -</b>	<b>\$ 17,000</b>	<b>\$ 9,000</b>	<b>\$ 7,200 *</b>	<b>\$ 3,600</b>	<b>\$ 21,000 *</b>	<b>\$ 9,000</b>
<b>Total Future</b>			<b>\$ 38,050</b>		<b>\$ 28,650</b>		<b>\$ 38,950</b>		<b>\$ 36,550</b>		<b>\$ 38,150</b>		<b>\$ 37,750</b>
<b>Reserve Balance</b>		<b>\$ 67,700</b>		<b>\$ 70,950</b>		<b>\$ 92,400</b>		<b>\$ 114,350</b>		<b>\$ 143,700</b>		<b>\$ 164,450</b>	
<b>Total Gen. Equipment</b>		<b>\$ 195,600</b>	<b>\$ 188,650</b>	<b>\$ 383,650</b>	<b>\$ 128,850</b>	<b>\$ 445,700</b>	<b>\$ 125,550</b>	<b>\$ 564,050</b>	<b>\$ 132,150</b>	<b>\$ 670,200</b>	<b>\$ 128,350</b>	<b>\$ 791,350</b>	<b>\$ 133,350</b>
<b>Total Current Equipment</b>		<b>\$ - *</b>	<b>\$ 30,000</b>	<b>\$ 61,800 *</b>	<b>\$ 5,000</b>	<b>\$ 7,200 *</b>	<b>\$ -</b>	<b>\$ 17,000 *</b>	<b>\$ 9,000</b>	<b>\$ 7,200 *</b>	<b>\$ 3,600</b>	<b>\$ 55,000 *</b>	<b>\$ 14,500</b>
<b>Total Future Equipment</b>			<b>\$ 158,650</b>		<b>\$ 123,850</b>		<b>\$ 125,550</b>		<b>\$ 123,150</b>		<b>\$ 124,750</b>		<b>\$ 118,850</b>
<b>Total Reserve Balance</b>		<b>\$ 195,600</b>		<b>\$ 321,850</b>		<b>\$ 438,500</b>		<b>\$ 547,050</b>		<b>\$ 663,000</b>		<b>\$ 736,350</b>	

**TOWN OF BELLEAIR  
FISCAL YEAR 2014-15 THRU 2019-20  
CAPITAL EQUIPMENT REPLACEMENT FUND**

**Water Fund Projected Capital Equipment Replacement**

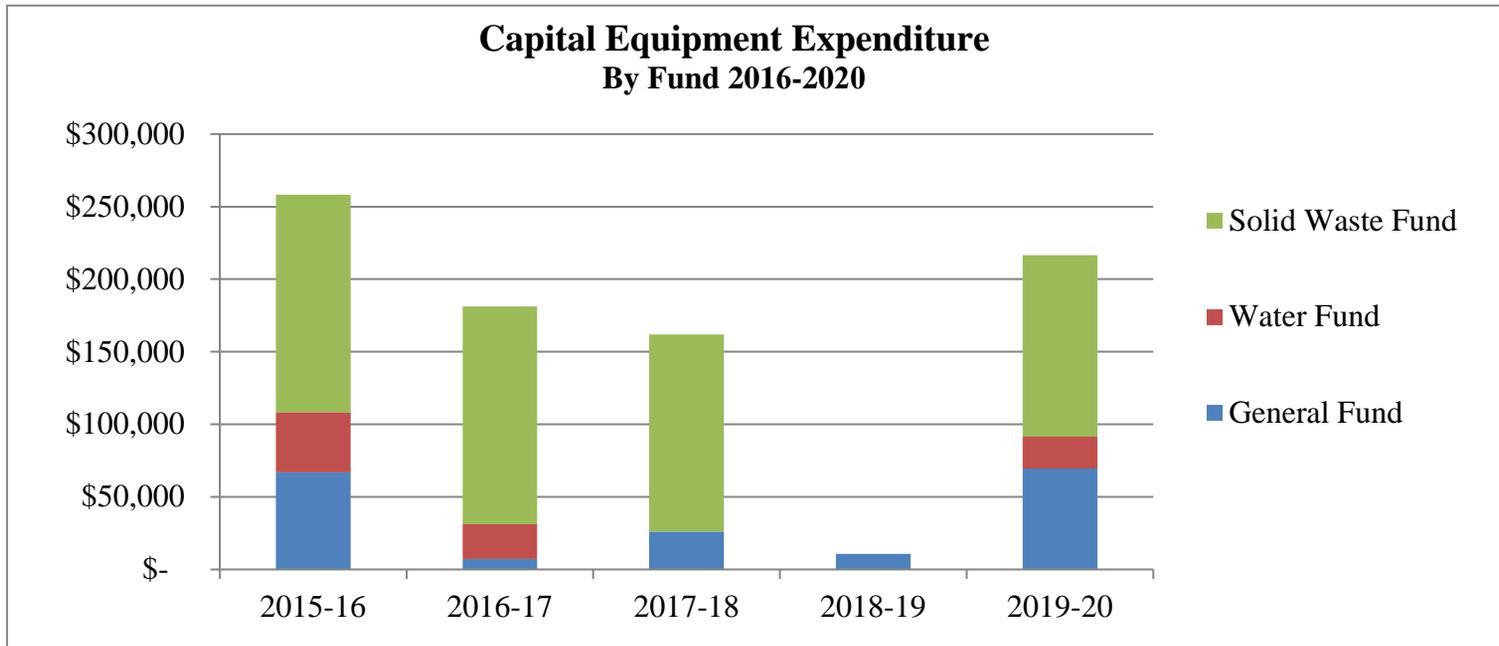
	Asset #	2014-15		2015-16		2016-17		2017-18		2018-19		2019-20	
		Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget
07' Ford F-150 Pickup/2017	A-03	\$ 10,400	\$ 3,200	\$ 13,600	\$ 3,200	\$ 16,800 *	\$ 3,200	\$ -	\$ 4,400	\$ 4,400	\$ 4,400	\$ 8,800	\$ 4,400
02' Ford F250 Pickup/2012	A-35							\$ -		\$ -		\$ -	
03' Ford F150 Supercab/2013	A-36	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000	\$ 10,000	\$ 2,000
04' F250 Pickup/2014	A-39	\$ 14,500 *	\$ 17,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05' Ford F250 Pickup/2016	A-44	\$ 19,500		\$ 19,500 *	\$ 14,800	\$ -	\$ 6,800	\$ 6,800	\$ 6,800	\$ 13,600	\$ 6,800	\$ 20,400	\$ 6,800
13' F150 Supercab/2021	A-92	\$ 2,200	\$ 2,200	\$ 4,400	\$ 3,000	\$ 7,400	\$ 3,000	\$ 10,400	\$ 3,000	\$ 13,400	\$ 3,000	\$ 16,400	\$ 3,000
14' F250 4X4 Utility Body/2022	A-95	\$ -	\$ 4,200	\$ 4,200	\$ 4,200	\$ 8,400	\$ 4,200	\$ 12,600	\$ 4,200	\$ 16,800	\$ 4,200	\$ 21,000	\$ 4,200
15' Ford F250 4x2 Utility Body	A-98			\$ -	\$ 4,200	\$ 4,200	\$ 4,200	\$ 8,400	\$ 4,200	\$ 12,600	\$ 4,200	\$ 16,800	\$ 4,200
96' John Deere 310D Backhoe/Loader		\$ 14,700	\$ 14,700	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -	
Ditch Witch Trencher/2013		\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000	\$ 10,000	\$ 2,000	\$ 12,000	\$ 2,000	\$ 14,000 *	\$ 2,000
Lab Analyzer		\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	\$ 3,000 *	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000
Pumps/2021		\$ 4,800	\$ 2,400	\$ 7,200 *		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,000	\$ 1,500	\$ 4,500 *	\$ 1,500
Metrotech Line Locator		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio/2021		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
General Equipment		\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 20,000	\$ 5,000	\$ 25,000	\$ 5,000	\$ 30,000	\$ 5,000
<b>Total</b>		<b>\$ 76,100</b>	<b>\$ 54,600</b>	<b>\$ 68,900</b>	<b>\$ 39,400</b>	<b>\$ 66,800</b>	<b>\$ 32,900</b>	<b>\$ 75,700</b>	<b>\$ 34,100</b>	<b>\$ 109,800</b>	<b>\$ 34,100</b>	<b>\$ 143,900</b>	<b>\$ 34,100</b>
<b>Total Current</b>		<b>\$ 14,500 *</b>	<b>\$ 17,900</b>	<b>\$ 26,700 *</b>	<b>\$ 14,800</b>	<b>\$ 19,800 *</b>	<b>\$ 4,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,500 *</b>	<b>\$ 3,500</b>
<b>Total Future</b>			<b>\$ 36,700</b>		<b>\$ 24,600</b>		<b>\$ 28,700</b>		<b>\$ 34,100</b>		<b>\$ 34,100</b>		<b>\$ 30,600</b>
<b>Reserve Balance</b>		<b>\$ 61,600</b>		<b>\$ 42,200</b>		<b>\$ 47,000</b>		<b>\$ 75,700</b>		<b>\$ 109,800</b>		<b>\$ 125,400</b>	

**Solid Waste Fund Projected Capital Equipment Replacement**

	Asset #	2014-15		2015-16		2016-17		2017-18		2018-19		2019-20	
		Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget
05' Sterling Garbage Packer/2013	A-42	\$ 12,000 *	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08' International 4300 Grapple/2019	A-48	\$ 30,000	\$ 15,000	\$ 45,000	\$ 25,000	\$ 70,000	\$ 25,000	\$ 95,000 †	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
07' Refuse Packer/2017	A-79	\$ 90,700	\$ 35,000	\$ 125,700 *	\$ 24,300	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000	\$ 75,000	\$ 25,000
11' International 7400 Chassi/2018	A-80	\$ 50,000	\$ 15,500	\$ 65,500	\$ 35,000	\$ 100,500 *	\$ 49,500	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000
13' Ford F150 Reg Cab/2021	A-91	\$ 1,500	\$ 1,500	\$ 3,000	\$ 1,500	\$ 4,500	\$ 10,000	\$ 14,500 †	\$ 1,500	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
15' HINO 338 EZ Pack G-300-18 Rearloader	A-99	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000	\$ 75,000	\$ 25,000	\$ 100,000 *	\$ 25,000
Trash Cushman/2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
09' Cushman/2013		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Radios/2021		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 184,200</b>	<b>\$ 197,000</b>	<b>\$ 239,200</b>	<b>\$ 110,800</b>	<b>\$ 200,000</b>	<b>\$ 134,500</b>	<b>\$ 184,500</b>	<b>\$ 101,500</b>	<b>\$ 150,000</b>	<b>\$ 103,600</b>	<b>\$ 253,600</b>	<b>\$ 103,600</b>
<b>Total Current</b>		<b>\$ 12,000 *</b>	<b>\$ 130,000</b>	<b>\$ 125,700 *</b>	<b>\$ 24,300</b>	<b>\$ 100,500 *</b>	<b>\$ 49,500</b>	<b>\$ 109,500 †</b>	<b>\$ 26,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000 *</b>	<b>\$ 25,000</b>
<b>Total Future</b>			<b>\$ 67,000</b>		<b>\$ 86,500</b>		<b>\$ 85,000</b>		<b>\$ 75,000</b>		<b>\$ 103,600</b>		<b>\$ 78,600</b>
<b>Reserve Balance</b>		<b>\$ 172,200</b>		<b>\$ 113,500</b>		<b>\$ 99,500</b>		<b>\$ 75,000</b>		<b>\$ 150,000</b>		<b>\$ 153,600</b>	

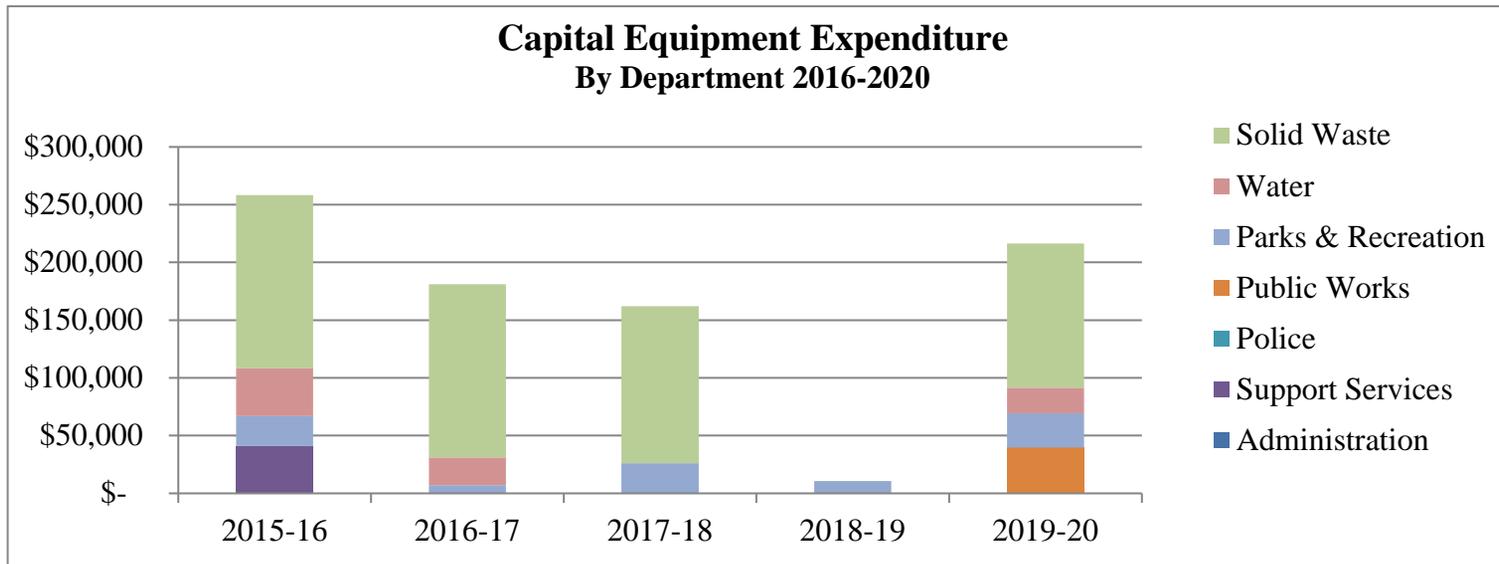
**TOWN OF BELLEAIR  
CAPITAL EQUIPMENT REPLACEMENT  
EXPENDITURES BY FUND**

<b>Capital Equipment Expenditure By Fund</b>					
	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
General Fund	\$ 66,800	\$ 7,200	\$ 26,000	\$ 10,800	\$ 69,500
Water Fund	\$ 41,500	\$ 24,000	\$ -	\$ -	\$ 22,000
Solid Waste Fund	\$ 150,000	\$ 150,000	\$ 136,000	\$ -	\$ 125,000
<b>Total</b>	<b>\$ 258,300</b>	<b>\$ 181,200</b>	<b>\$ 162,000</b>	<b>\$ 10,800</b>	<b>\$ 216,500</b>



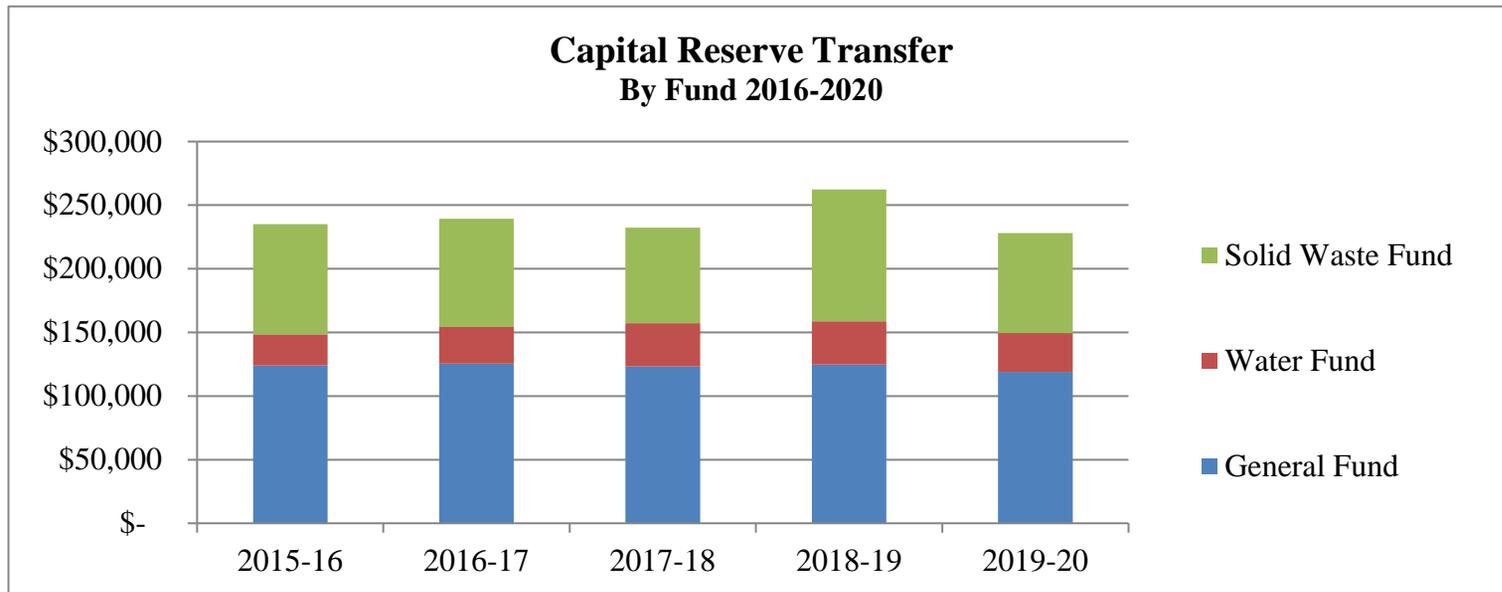
**TOWN OF BELLEAIR  
CAPITAL EQUIPMENT REPLACEMENT  
EXPENDITURES BY DEPARTMENT**

<b>Capital Equipment Expenditure By Department</b>					
	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services	\$ 41,000	\$ -	\$ -	\$ -	\$ -
Police	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	\$ -	\$ -	\$ -	\$ -	\$ 39,500
Parks & Recreation	\$ 25,800	\$ 7,200	\$ 26,000	\$ 10,800	\$ 30,000
Water	\$ 41,500	\$ 24,000	\$ -	\$ -	\$ 22,000
Solid Waste	\$ 150,000	\$ 150,000	\$ 136,000	\$ -	\$ 125,000
<b>Total</b>	<b>\$ 258,300</b>	<b>\$ 181,200</b>	<b>\$ 162,000</b>	<b>\$ 10,800</b>	<b>\$ 216,500</b>



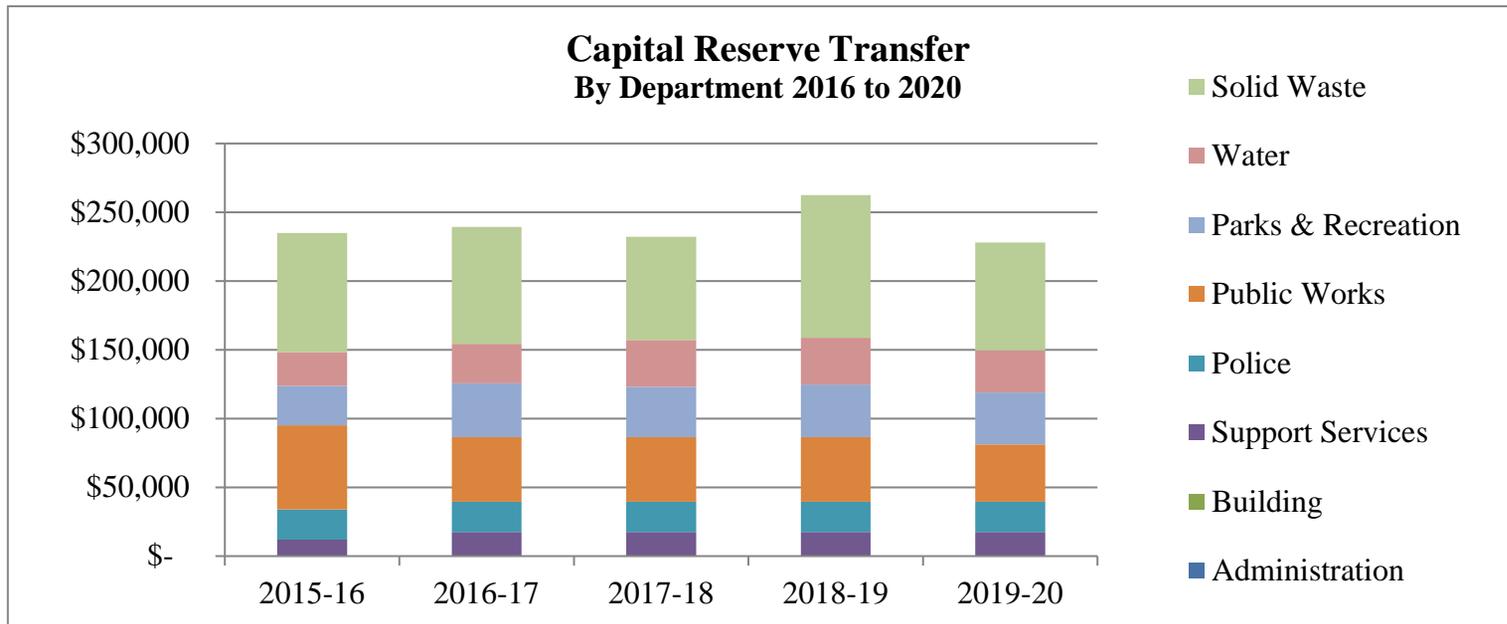
**TOWN OF BELLEAIR  
CAPITAL EQUIPMENT REPLACEMENT  
CAPITAL TRANSFER TO RESERVE BY DEPARTMENT**

<b>Capital Reserve Transfer By Fund</b>					
	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
General Fund	\$ 123,850	\$ 125,550	\$ 123,150	\$ 124,750	\$ 118,850
Water Fund	\$ 24,600	\$ 28,700	\$ 34,100	\$ 34,100	\$ 30,600
Solid Waste Fund	\$ 86,500	\$ 85,000	\$ 75,000	\$ 103,600	\$ 78,600
<b>Total</b>	<b>\$ 234,950</b>	<b>\$ 239,250</b>	<b>\$ 232,250</b>	<b>\$ 262,450</b>	<b>\$ 228,050</b>



**TOWN OF BELLEAIR  
CAPITAL EQUIPMENT REPLACEMENT  
CAPITAL TRANSFER TO RESERVE BY DEPARTMENT**

<b>Capital Reserve Transfer By Department</b>					
	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Building	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services	\$ 11,900	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
Police	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Public Works	\$ 61,300	\$ 47,100	\$ 47,100	\$ 47,100	\$ 41,600
Parks & Recreation	\$ 28,650	\$ 38,950	\$ 36,550	\$ 38,150	\$ 37,750
Water	\$ 24,600	\$ 28,700	\$ 34,100	\$ 34,100	\$ 30,600
Solid Waste	\$ 86,500	\$ 85,000	\$ 75,000	\$ 103,600	\$ 78,600
<b>Total</b>	<b>\$ 234,950</b>	<b>\$ 239,250</b>	<b>\$ 232,250</b>	<b>\$ 262,450</b>	<b>\$ 228,050</b>



## **CAPITAL PROJECTS FUND**

## INTRODUCTION

The Capital Improvement Plan (CIP, Capital Projects Fund) is a management, legislative, and community tool used to facilitate the planning, control, and execution of the functions of government. The purpose of the five-year capital plan is twofold. The first is to serve as a long range financial plan by identifying whether the Town of Belleair will be able to meet its long-term financial obligations in a responsible manner. Should the plan identify long-term revenue-expenditure shortfalls, fundamental decisions will need to be made as to whether additional sources of revenue or reductions in spending will be necessary. The second is to document any planned changes in capital programs over the next five years.

Capital projects are utilized to account for resources used in the acquisition and construction of capital facilities and fixed assets. The appropriation of annual transfers to the CIP is included in the budget of the specific source fund. Individual project budgets for the CIP are adopted on a multi-year program basis and do not lapse at year-end.

The following information is presented for the CIP

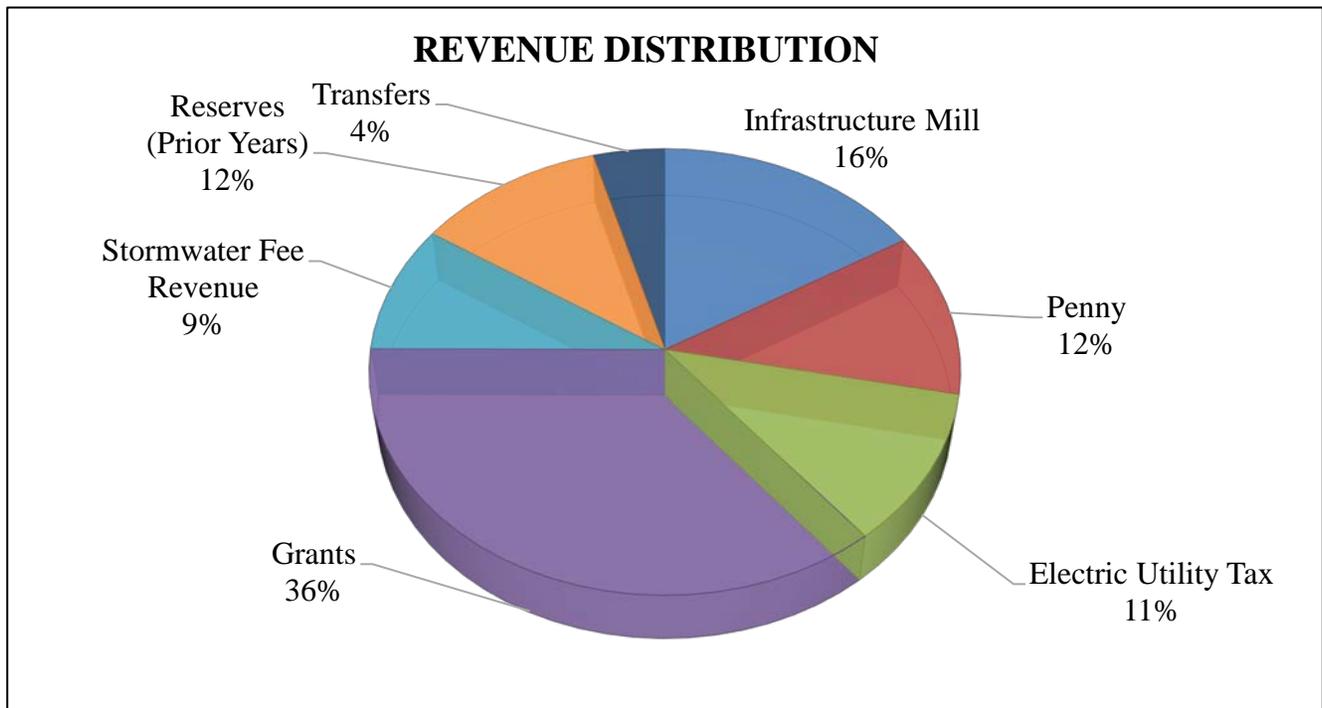
- Revenue forecast – This section shows the detail of projected revenue over the next five years, the budgeted amount for the previous year, and the actual budgeted revenues during the prior two years.
- Expenditure forecast- This section shows the detail of project expenditures over the next five years, the budgeted amount for the previous year, and the actual budgeted expenditures during the prior two years.
- Fund Balance – This section subtracts total expenditures from total revenues for each year to identify annual change in fund balance. The change in fund balance is then added to the fund balance at the end of the previous year to project future fund balances.

## CAPITAL IMPROVEMENT PLAN FY 2014-15 THRU 2018-19

	Budget		Forecast		Forecast		Forecast	
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20
<b>REVENUES</b>								
Infrastructure Mill	\$ 569,150	\$ 593,300	\$ 557,000	\$ 557,000	\$ 557,000	\$ 557,000	\$ 557,000	\$ 557,000
Penny	\$ 408,720	\$ 433,600	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Electric Utility Tax	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Grant SWFWMD	\$ 2,178,060	\$ 1,308,000	\$ 1,000,000					
Intergov. Services Rendered								
Stormwater	\$ 350,000	\$ 337,400	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Interest								
Donations								
Miscellaneous								
Reserves Prior Years	\$ 3,557,890	\$ 413,520	\$ 1,471,700	\$ 146,700			\$ 621,700	
Transfer From 110	\$ 135,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300
Transfer From 001								
Transfer From 403								
Transfer From 113								
Transfer From 115	\$ 29,000	\$ 97,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 7,628,120</b>	<b>\$ 3,643,120</b>	<b>\$ 4,268,000</b>	<b>\$ 1,943,000</b>	<b>\$ 1,796,300</b>	<b>\$ 1,796,300</b>	<b>\$ 2,418,000</b>	<b>\$ 2,418,000</b>
<b>EXPENDITURES</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2019-20</b>
Engineering								
Professional Services								
Palmetto	\$ 627,000							
Park Improvements		\$ 25,000						
Winston Park								
Hunter Park								
Master Landscape Plan								
Pavement Management								
Beautification & Entrances								
Street Signs	\$ 12,000	\$ 12,000						
Bayview	\$ 870,000							
Pinellas			\$ 2,000,000					
Althea	\$ 2,000,000							
Street Light Replacement	\$ 228,000	\$ 50,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
Telecommunications								
Rosery Rd	\$ 2,616,120	\$ 2,616,120						
Belleair Creek								
Water Line Replacement	\$ 230,000							
Intersections	\$ 30,000							
Curbs/Sidewalks								
Drainage								
Manatee								
South Pine/Eagle's Nest								
Oleander								
Osceola			\$ 300,000	\$ 1,000,000				
Small Roadway	\$ 50,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Belleview								
Harold's Lake								
Druid								
Orange Ave/Fairview								
PW Building								
Golf Course Purchase								
IRR N+			\$ 1,000,000					
IRR S							\$ 500,000	
Poinsettia								
Ponce E								
Ponce W							\$ 1,000,000	
Carl/Barbra/Sunny								
Field Lights								
Transfer of Reserves	\$ 75,000				\$ 853,300			
BB&T Debt Service	\$ 715,000	\$ 715,000	\$ 715,000	\$ 715,000	\$ 715,000	\$ 715,000	\$ 715,000	\$ 715,000
GF Debt Service	\$ 175,000	\$ 150,000	\$ 175,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 125,000	\$ 125,000
<b>Totals</b>	<b>\$ 7,628,120</b>	<b>\$ 3,643,120</b>	<b>\$ 4,268,000</b>	<b>\$ 1,943,000</b>	<b>\$ 1,796,300</b>	<b>\$ 1,796,300</b>	<b>\$ 2,418,000</b>	<b>\$ 2,418,000</b>
<b>FUND BALANCE</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2019-20</b>
Expenditure	\$ 7,553,120	\$ 3,643,120	\$ 4,268,000	\$ 1,943,000	\$ 943,000	\$ 2,418,000	\$ 2,418,000	\$ 2,418,000
Revenue	\$ 4,070,230	\$ 3,229,600	\$ 2,796,300	\$ 1,796,300	\$ 1,796,300	\$ 1,796,300	\$ 1,796,300	\$ 1,796,300
Change in FB	\$ (3,482,890)	\$ (413,520)	\$ (1,471,700)	\$ (146,700)	\$ 853,300	\$ (621,700)	\$ (621,700)	\$ (621,700)
<b>Fund Balance</b>	<b>\$ 2,498,778</b>	<b>\$ 2,085,258</b>	<b>\$ 613,558</b>	<b>\$ 466,858</b>	<b>\$ 1,320,158</b>	<b>\$ 698,458</b>	<b>\$ 698,458</b>	<b>\$ 698,458</b>

**TOWN OF BELLEAIR  
DETAIL OF REVENUES  
CAPITAL PROJECTS FUND**

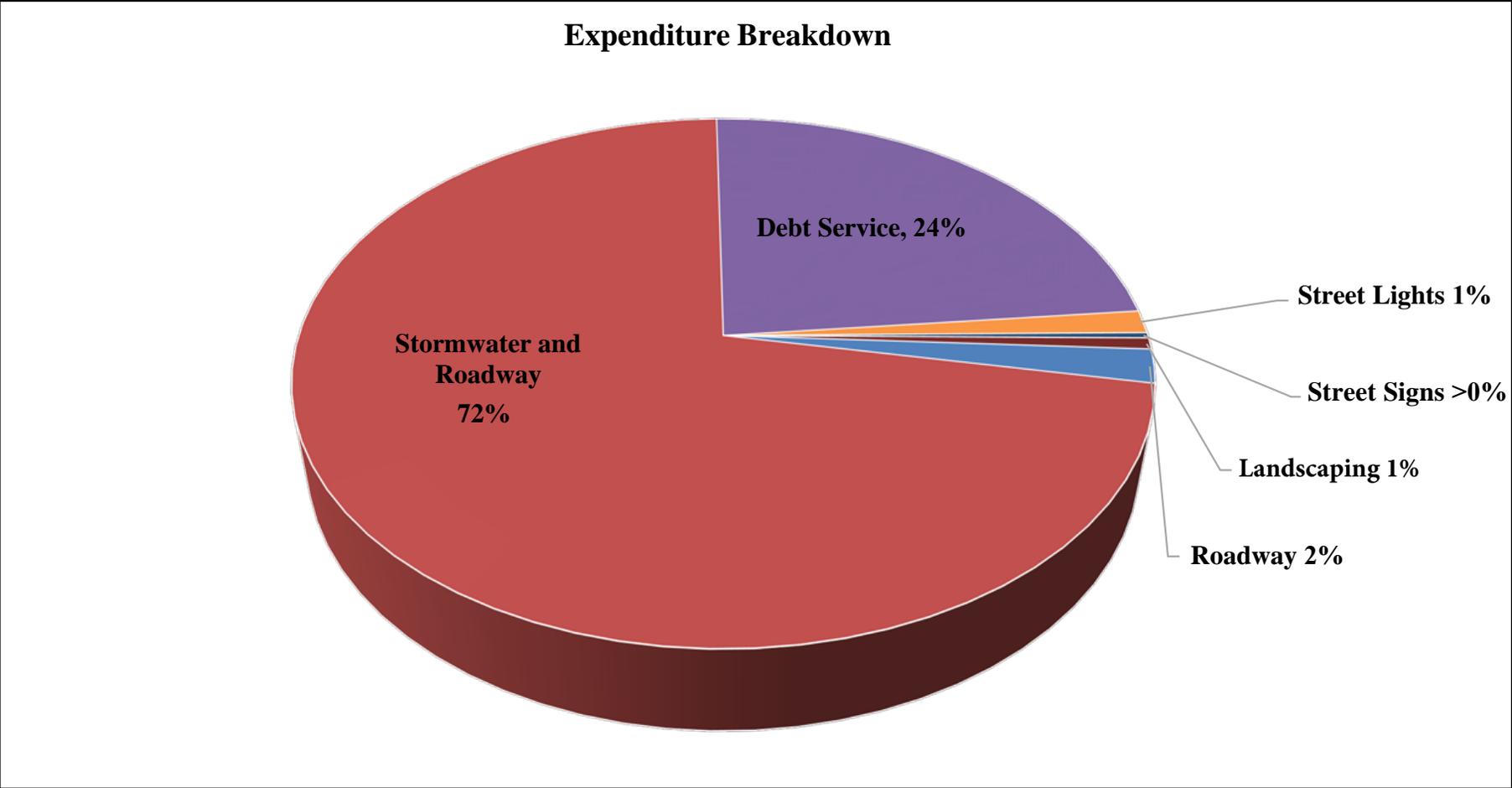
<b>Capital Projects Fund Revenues</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
<b>Account #</b>	<b>Account Description</b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>
311100	Infrastructure Mill	\$ 562,267	\$ 564,913	\$ 569,150	\$ 593,300
312600	Penny	330,116	267,337	408,720	433,600
314100	Electric Utility Tax	224,919	442,298	400,000	400,000
334100	Reclaimed Water Grant	-	-	-	-
337902	Stormwater Management Grant	-	66,928	2,178,060	1,308,000
341903	Intergovernmental	-	36,244	-	-
343600	Stormwater Fee Revenue	295,223	339,559	350,000	337,400
361000	Interest	23	29	-	-
366904	BCF Contribution Hunter Park	-	297,025	-	-
366913	Donations	2,921,029	-	-	-
369000	Miscellaneous	10,696	1,000	-	-
381000	Reserves (Prior Years)	-	-	3,557,890	413,520
381210	Transfer from 110	75,200	175,200	135,300	60,300
381400	Transfer from 001	-	-	-	-
381402	Transfer from 403	100,000	-	-	-
381406	Transfer from 113	-	21,100	-	-
381407	Transfer from 115	-	-	29,000	97,000
384010	Debt Proceeds	5,214,659	4,755,754	-	-
<b>TOTAL REVENUE</b>		<b>\$ 9,734,133</b>	<b>\$ 6,967,387</b>	<b>\$ 7,628,120</b>	<b>\$ 3,643,120</b>



**TOWN OF BELLEAIR  
DETAIL OF EXPENDITURE  
CAPITAL PROJECTS FUND**

<b>Capital Projects Fund Expenditures</b>			<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
<b>Account #</b>	<b>Proj. #</b>	<b>Account Description</b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>
53140		Engineering	\$ -	\$ -	\$ -	\$ -
54603	133	Palmetto	-	-	627,000	-
54683	126	Park Improvements	-	32,847	-	25,000
54684	125	Hunter Park	7,746	148,319	-	-
54920	117	Master Landscape Planning	-	-	-	-
54921	130	Pavement Management	-	16,669	-	-
55201	122	Beautification and Entrances	50,597	46,032	-	-
55223	123	Traffic Control Equipment	14,531	8,010	12,000	12,000
56301	131	Bayview Dr	-	-	870,000	-
56303	132	Althea Rd	-	-	2,000,000	-
56304	105	Street Light Replacement	46,733	18,812	228,000	50,000
56502	127	Telecommunications	-	53,947	-	-
56517	115	Rosery Rd	58,818	14,919	2,616,120	2,616,120
56524	128	Belleair Creek	-	-	-	-
56554	108	Water Line Replacement	-	-	230,000	-
56569	124	Intersection	55,166	142,010	30,000	-
56581	100	Curbs and Sidewalks	-	-	-	-
56600	101	Drainage System	-	-	-	-
56606	102	Manatee Rd	425,981	1,637,770	-	-
56701	111	South Pine/Eagles Nest	2,490,887	495,565	-	-
56708	113	Oleander Rd	-	33,750	-	-
56709	129	Osceola Rd	-	130,745	-	-
56719	109	Small Roadway Projects	-	27,120	50,000	75,000
56730	110	Belleview Widening	-	-	-	-
56731	114	Harolds Lake	-	-	-	-
56732	116	Druid Rd	2,263,941	1,447,675	-	-
56733	118	Pinellas/Althea	28,303	61,124	-	-
56734	119	Orange Ave/Fairview Rd	29,567	-	-	-
56735	120	Palm & Pineland	-	-	-	-
56736	121	Public Works Building	718,249	1,170,396	-	-
56737		Golf Course Purchase	3,492,303	-	-	-
58001		Transfer of Reserves	-	-	75,000	-
58115		Transfer to 001	200,000	200,000	175,000	150,000
58119		Transfer Suntrust	190,528	694,863	715,000	715,000
<b>TOTAL EXPENDITURE</b>			<b>\$ 10,073,347</b>	<b>\$ 6,380,573</b>	<b>\$ 7,628,120</b>	<b>\$ 3,643,120</b>

**TOWN OF BELLEAIR  
DETAIL OF EXPENDITURE  
CAPITAL PROJECTS FUND**



**TOWN OF BELLEAIR  
CAPITAL PROJECTS FUNDS  
DETAIL OF MAJOR PROJECTS**

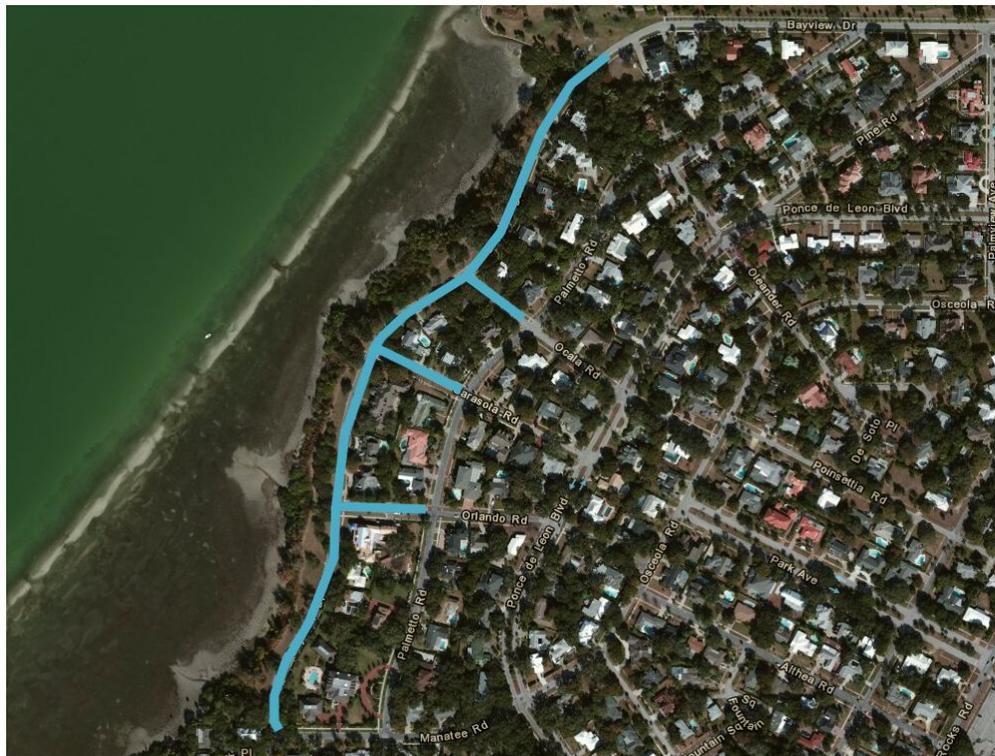
**Project:** Bayview Drive

**Description:** The Bayview Drive project will provide paving and drainage improvements to Bayview Drive, Orlando Road, Sarasota Road, and Ocala Road. The project is approximately 0.5 miles in length beginning at Manatee Rd. and continuing north to the existing bridge. Multiple outfall pipes will be plugged, filled and consolidated into a single outfall at the intersection of Bayview Dr. and Manatee Ave. Drainage structures will be added on Bayview Dr. along a single trunk line to convey stormwater runoff to a single outfall location. The drainage design will locate inlet locations based on a spread analysis and size the system based on a hydraulic analysis.

<b>Schedule:</b>	
Start	January 2014
Completion	February 2015

<b>Project Construction Budget</b>	
Description	Amount
Project Cost	\$ 2,170,000

<b>Funding</b>	
Town of Belleair	\$ 1,300,000
Southwest Florida Water Management District	\$ 870,000



**TOWN OF BELLEAIR  
CAPITAL PROJECTS FUNDS  
DETAIL OF MAJOR PROJECTS**

**Project: Rosery Road Project**

**Description:** Rosery Road project includes the roadways of Rosery Road, Peaceful Avenue, and Evonaire Circle. The project encompasses the rehabilitation of the existing stormwater and roadway system to improve the overall condition within the limits of this development. The primary focus of the project is the construction of a water quality treatment baffle box at the downstream end of Rosery Rd. The roadway improvements consist of standardization of road width, asphalt milling & resurfacing, full-depth pavement reconstruction, and curbs & gutters.

<b>Schedule:</b>	
Start	December 2016
Completion	December 2017

<b>Project Construction Budget</b>	
Description	Amount
Project Cost	\$ 2,616,120

<b>Funding</b>	
Town of Belleair	\$ 1,308,060
Southwest Florida Water Management District	\$ 1,308,060



# TOWN OF BELLEAIR CAPITAL PROJECTS FUNDS DETAIL OF MAJOR PROJECTS

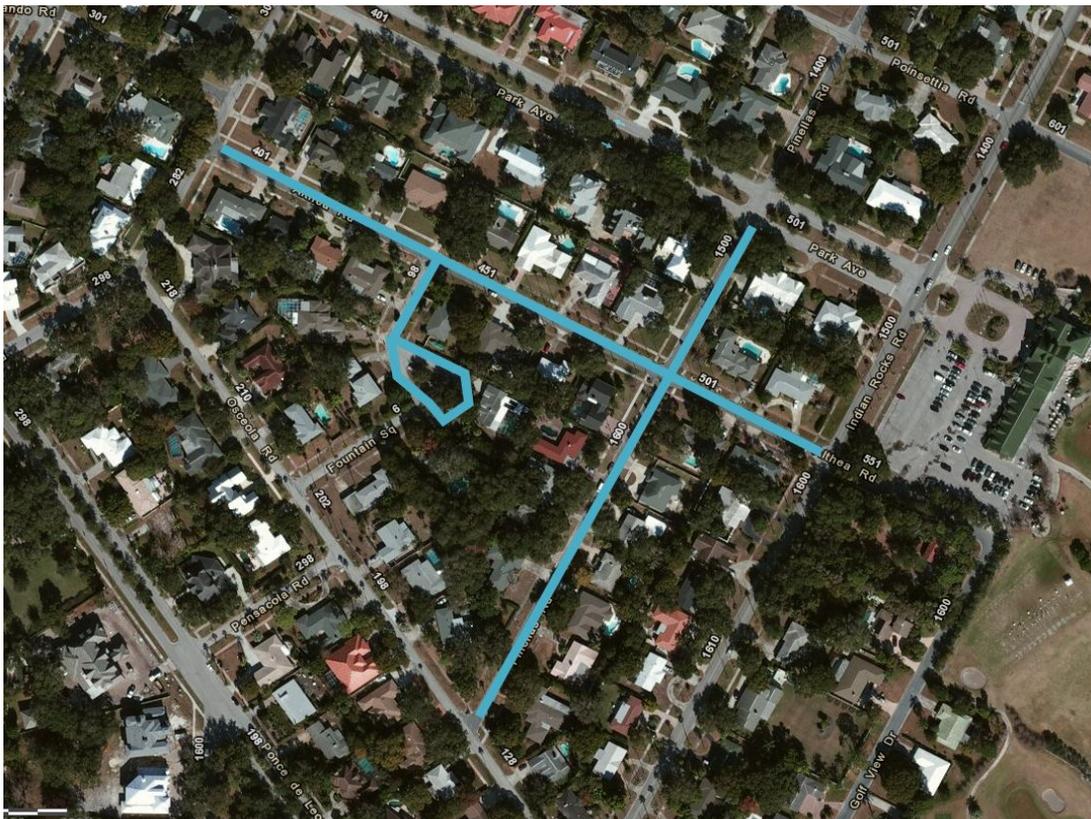
**Project:** Althea Road Project

**Description:** The Althea Road project will include the roadway reconstruction of Pinellas Rd., Althea Rd, and Fountain Square Rd. The project includes the replacement of the water lines, new stormwater inlets, curbs & concrete sidewalks, and street light removal & reinstallation.

<b>Schedule:</b>	
Start	January 2015
Completion	June 2015

<b>Project Construction Budget</b>	
Description	Amount
Project Cost	\$ 2,000,000

<b>Funding</b>	
Town of Belleair	\$ 1,000,000
Southwest Florida Water Management District	\$ 1,000,000



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# **DEBT OBLIGATIONS**

## **DEBT OBLIGATIONS**

The debt management policies as outlined by the Town of Belleair's fiscal policies states that:

1. For financial management policy purposes, long-term borrowing includes bonds, notes and capitalized leases.
2. Long-term borrowing will not be used to finance current operations or normal maintenance.
3. All long-term borrowing will be repaid within a period not to exceed the expected useful lives of the capital programs financed by the debt.
4. For any fund that is supported by long-term borrowing, an annual revenue analysis shall be performed to ensure that the fees or rates are sufficient to meet the debt requirements (debt service, covenants, etc.).

### **Capital Improvement Revenue Bond**

Several years ago, the Town Commission and staff devised a capital improvement plan that addressed the significant deterioration and failure of portions of the town's roadway and drainage systems. Chief among a multitude of drainage issues were concerns that much of the concrete pipe, particularly on the west side of town, was undersized, and in many cases collapsed or compromised. Additionally, stormwater regulations were requiring more treatment of the effluent prior to its eventual discharge into the bay. The resulting total improvement and repair plan costs easily exceeded \$10 million dollars, which were outside of the current financial capacity of the town which was utilizing a pay-as-you-go methodology. The decision was made in September 2012 to let a \$ 10 million dollar revenue bond, payable over 20 years, jumpstart the capital improvement plan. Bond conditions required that the bond proceeds would need to be completely spent within the first three years of the issuance.

No. R-1

\$10,000,000.00

Dated: September 21, 2012

Due: October 1, 2032

**TOWN OF BELLEAIR  
CAPITAL IMPROVEMENT REVENUE BOND, SERIES 2012**

KNOW ALL MEN BY THESE PRESENTS, that the Town of Belleair, Florida, a municipal corporation created and existing under and by virtue of the laws of the State of Florida (the "Issuer"), for value received, hereby promises to pay to Branch Banking and Trust Company, a North Carolina banking corporation (the "Bank"), or registered assigns, the principal sum of TEN MILLION AND 00/100 DOLLARS (\$10,000,000.00), or so much thereof as advanced to the Issuer from the Bank, and to pay interest thereon, from the date of the delivery of this Bond to the purchaser thereof solely from the special funds hereinafter mentioned, at the rate of three and 61/100 percent (3.61%) per annum, subject to adjustment as provided herein, payable on the dates and in the amounts set forth on Schedule 1 attached hereto. The principal and interest of this Bond shall be payable in lawful money of the United States of America. Payment of interest on this Bond on any interest payment date will be made to the person appearing as the registered owner hereof, on the Bond registration books of the Issuer maintained by the Registrar on the 15th day of the month preceding such date (whether or not a business day), such interest to be paid by check or draft mailed to the registered owner at his address as it appears on such registration books.

This Bond is issued to finance a part of the cost of certain capital improvements of the Issuer, hereinafter referred to as the "Project," and other allowable costs, under the authority of and in full compliance with the Constitution and Statutes of the State of Florida, particularly Chapter 166, Part II, Florida Statutes, and a resolution duly adopted by the Issuer on September 19, 2012 (the "Resolution"), and is subject to all the terms and conditions of such Resolution. All capitalized, undefined terms used herein shall have the meanings set forth in the Resolution.

This Bond and the interest hereon are payable solely from and secured by a lien on the Pledged Revenues of the Issuer and to the extent the same are insufficient to pay all of the principal and interest on the Bond, the Issuer has covenanted to budget and appropriate in its annual budget, by amendment, if necessary, from Non-Ad Valorem Funds lawfully available in each Fiscal Year, amounts necessary to pay all sums coming due on the Bond in that Fiscal Year.

It is expressly agreed by the owner of this Bond that the full faith and credit of the Issuer is not pledged to the payment of the principal of and interest on this Bond and that such owner shall never have the right to require or compel the exercise of any ad valorem taxing power of the Issuer to the payment of such principal or interest or the cost of maintaining, repairing and operating the Project. The owner of this Bond shall have no lien upon or claim to any revenues except for the Pledged Revenues, all in the manner set forth in the Resolution. This Bond and the obligation evidenced hereby shall not constitute a lien upon the Project or any part thereof, or upon any other property of the Issuer or situated within its corporate limits, but shall constitute a lien only on the Pledged Revenues, all in the manner provided in the Resolution.

The Bond shall be subject to prepayment on any scheduled principal payment date prior to maturity, in whole, but not in part, at the option of the Issuer, at a redemption price equal to 101% of the principal amount thereof plus accrued interest thereon, if any, to the date of redemption.

Notice of such prepayment shall be given not less than five (5) days prior to the prepayment date, by deposit in the U.S. mails, postage prepaid, to the registered owner of the Bond at its address as it appears on the registration books to be maintained in accordance with the terms hereof. Notwithstanding anything herein or in the Resolution to the contrary, the holder hereof shall not be required to surrender this Bond for redemption until the Holder is in receipt of the appropriate redemption price plus accrued interest.

If (i) there is a Determination of Taxability (as defined below) or (ii) this Bond shall not be “a qualified tax exempt obligation” as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, then the Bondholder shall have the right to adjust the interest rate to obtain the same after-tax yield as if such events had not occurred. The obligation of the Issuer contained herein with respect to the payment of amounts required to be paid in the event of a Determination of Taxability shall survive the payment in full of this Bond. As used herein, “Determination of Taxability” means a final decree or judgment of any Federal court or a final action of the Internal Revenue Service determining that interest paid or payable on this Bond is or was includable in the gross income of the Registered Owner for Federal income tax purposes; provided, that no such decree, judgment, or action will be considered final for this purpose, however, unless the Issuer has been given written notice and, if it is so desired and is legally allowed, has been afforded the opportunity to contest the same, either directly or in the name of the Registered Owner, and until the conclusion of any appellate review, if sought.

It is hereby certified and recited that all acts, conditions and things required to exist, to happen and to be performed precedent to and in the issuance of this Bond, exist, have happened and have been performed, in regular and due form and time as required by the laws and Constitution of the State of Florida applicable thereto, and that the issuance of this Bond, and of the issue of Bonds of which this Bond is one, does not violate any constitutional, statutory or charter limitations or provisions.

This Bond is and has all the qualities and incidents of negotiable instruments under the Uniform Commercial Code - Investment Securities Law of the State of Florida.

This Bond is transferable by the owner hereof in person or by his attorney or legal representative at the office of the Registrar in the manner and subject to the conditions provided in the Resolution.

IN WITNESS WHEREOF, the Town of Belleair, Florida, has issued this Bond and has caused the same to be executed in its name and on its behalf by its Mayor and its corporate seal to be impressed hereon, attested and countersigned by its Clerk, all as of September 21, 2012.

TOWN OF BELLEAIR, FLORIDA

(SEAL)

By: \_\_\_\_\_  
Mayor

ATTESTED AND COUNTERSIGNED:

\_\_\_\_\_  
Town Clerk

ASSIGNMENT

For valuable consideration, the \_\_\_\_\_ acting through the \_\_\_\_\_ does hereby assign, transfer and deliver to \_\_\_\_\_ all of its right, title and interest in and to this Bond and all rights belonging or appertaining to the assignor under and by virtue of this Bond.

By: \_\_\_\_\_  
Title: \_\_\_\_\_

Witnesses:

### Amortization Schedule

<u>Date</u>	<u>Total Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Fiscal Year</u>	<u>Annual Payment</u>	<u>Remaining Balance</u>
4/1/2013	\$190,527.78	\$190,527.78		<b>2012-13</b>	\$190,527.78	\$14,032,189.50
10/1/2013	\$520,500.00	\$180,500.00	\$340,000.00			
4/1/2014	\$174,363.00	\$174,363.00		<b>2013-14</b>	\$694,863.00	\$13,337,326.50
10/1/2014	\$539,363.00	\$174,363.00	\$365,000.00			
4/1/2015	\$167,774.75	\$167,774.75		<b>2014-15</b>	\$707,137.75	\$12,630,188.75
10/1/2015	\$542,774.75	\$167,774.75	\$375,000.00			
4/1/2016	\$161,006.00	\$161,006.00		<b>2015-16</b>	\$703,780.75	\$11,926,408.00
10/1/2016	\$551,006.00	\$161,006.00	\$390,000.00			
4/1/2017	\$153,966.50	\$153,966.50		<b>2016-17</b>	\$704,972.50	\$11,221,435.50
10/1/2017	\$558,966.50	\$153,966.50	\$405,000.00			
4/1/2018	\$146,656.25	\$146,656.25		<b>2017-18</b>	\$705,622.75	\$10,515,812.75
10/1/2018	\$566,656.25	\$146,656.25	\$420,000.00			
4/1/2019	\$139,075.25	\$139,075.25		<b>2018-19</b>	\$705,731.50	\$9,810,081.25
10/1/2019	\$574,075.25	\$139,075.25	\$435,000.00			
4/1/2020	\$131,223.50	\$131,223.50		<b>2019-20</b>	\$705,298.75	\$9,104,782.50
10/1/2020	\$581,223.50	\$131,223.50	\$450,000.00			
4/1/2021	\$123,101.00	\$123,101.00		<b>2020-21</b>	\$704,324.50	\$8,400,458.00
10/1/2021	\$588,101.00	\$123,101.00	\$465,000.00			
4/1/2022	\$114,707.75	\$114,707.75		<b>2021-22</b>	\$702,808.75	\$7,697,649.25
10/1/2022	\$594,707.75	\$114,707.75	\$480,000.00			
4/1/2023	\$106,043.75	\$106,043.75		<b>2022-23</b>	\$700,751.50	\$6,996,897.75
10/1/2023	\$606,043.75	\$106,043.75	\$500,000.00			
4/1/2024	\$97,018.75	\$97,018.75		<b>2023-24</b>	\$703,062.50	\$6,293,835.25
10/1/2024	\$612,018.75	\$97,018.75	\$515,000.00			
4/1/2025	\$87,723.00	\$87,723.00		<b>2024-25</b>	\$699,741.75	\$5,594,093.50
10/1/2025	\$622,723.00	\$87,723.00	\$535,000.00			
4/1/2026	\$78,066.25	\$78,066.25		<b>2025-26</b>	\$700,789.25	\$4,893,304.25
10/1/2026	\$633,066.25	\$78,066.25	\$555,000.00			
4/1/2027	\$68,048.50	\$68,048.50		<b>2026-27</b>	\$701,114.75	\$4,192,189.50
10/1/2027	\$643,048.50	\$68,048.50	\$575,000.00			
4/1/2028	\$57,669.75	\$57,669.75		<b>2027-28</b>	\$700,718.25	\$3,491,471.25
10/1/2028	\$652,669.75	\$57,669.75	\$595,000.00			
4/1/2029	\$46,930.00	\$46,930.00		<b>2028-29</b>	\$699,599.75	\$2,791,871.50
10/1/2029	\$661,930.00	\$46,930.00	\$615,000.00			
4/1/2030	\$35,829.25	\$35,829.25		<b>2029-30</b>	\$697,759.25	\$2,094,112.25
10/1/2030	\$675,829.25	\$35,829.25	\$640,000.00			
4/1/2031	\$24,277.25	\$24,277.25		<b>2030-31</b>	\$700,106.50	\$1,394,005.75
10/1/2031	\$684,277.25	\$24,277.25	\$660,000.00			
4/1/2032	\$12,364.25	\$12,364.25		<b>2031-32</b>	\$696,641.50	\$697,364.25
10/1/2032	\$697,364.25	\$12,364.25	\$685,000.00			
				<b>2032-33</b>	\$697,364.25	\$0.00
<b>Total</b>	<b>\$14,222,717.28</b>	<b>\$4,222,717.28</b>	<b>\$10,000,000.00</b>			

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# **DEMOGRAPHY AND STATISTICS**

TOWN OF BELLEAIR, FLORIDA

DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

<u>Year</u>	<u>Population<sup>(1)</sup></u>	<u>Number of Households<sup>(2)</sup></u>	<u>Per Capita Income<sup>(1)</sup></u>	<u>Median Age<sup>(1)</sup></u>	<u>Unemployment Rate<sup>(3)</sup></u>	
2005	4,107	\$	63,267	\$	51.4	4.6
2006	4,144		66,251		52.7	4.3
2007	4,160		70,723		51.8	4.8
2008	4,151		71,221		51.6	4.5
2009	4,145		78,242		52.7	4.3
2010	4,145		84,280		54.9	11.8
2011	3,869		57,740		57.4	9.8
2012	3,888		57,097		54.9	8.6
2013	3,795	*1,783	50,011		56.7	8.5
2014	3,887	2,323	53,133		53.6	7.1

(1) U.S. Bureau of Census estimate and the University of Florida.

(2) New Statistic As of 2013, Estimate provided by factfinder.census.gov, 2013 did not include condos

(3) Data is for Pinellas County. Published by the Office of Economic & Demographic Research

NOTE: Data is for an unspecified point each year, not specifically September 30.

TOWN OF BELLEAIR, FLORIDA

OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS

FUNCTION	Fiscal Year Ended September 30, 2014									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Police:										
Physical arrests	46	56	45	125	146	70	72	70	115	54
Parking violations	142	140	10	12	9	23	1	-	-	1
Traffic violations	157	7	397	397	133	156	328	411	461	1,821
			194							
Transportation:										
Resurfacing	0.5	4.5 miles	0.5	1	-	-	-	-	2	1
Pothole repaired	120	150	~100	240	184	150	110	192	8	10
Culture and Recreation:										
Athletic permits issued	822	832	600	600	600	400	510	480	81	81
Water:										
New connections	5	0	2	2	3	2	8	43	2	-
Main breaks	0	10	12	12	8	11	6	11	7	5
Average consumption	517,567	681,789	693,150	768,950	692,830	807,000	911,000	895,000	917,412	908,621
Solid Waste Management:										
Refuse collected tons per/day	7.19	7.78	11.83	8.01	10.06	10.75	11.95	11.28	13.67	12.29
Recyclables collected	1.19	0.43	0.80	0.75	0.76	1.14	0.91	0.95	0.81	0.70

TOWN OF BELLEAIR, FLORIDA

CAPITAL ASSETS STATISTICS  
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30, 2014

<u>FUNCTION</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Public Safety:										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	5	5	6	6	5	5	4	4	4	4
Transportation:										
Streets (Miles)	22	22	22	22	22	22	22	22	22	22
Traffic signs	250	250	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Culture and Recreation:										
Park acreage	33	33	33	33	33	33	32	32	32	32
Parks	19	19	19	19	19	19	19	18	17	17
Tennis Courts	3	3	3	3	3	3	4	4	4	4
Community Centers	1	1	1	1	1	1	1	1	1	1
Water Mains (Miles)	36	36	80	80	80	80	80	80	80	80
Fire hydrants	135	135	135	135	135	135	135	135	141	141
Maximum daily capacity (thousands of gallons)	2.2 MGD									
Solid Waste Management:										
Trucks	8	9	9	10	10	10	10	10	10	10

TOWN OF BELLEAIR, FLORIDA

MISCELLANEOUS STATISTICAL DATA

September 30, 2014

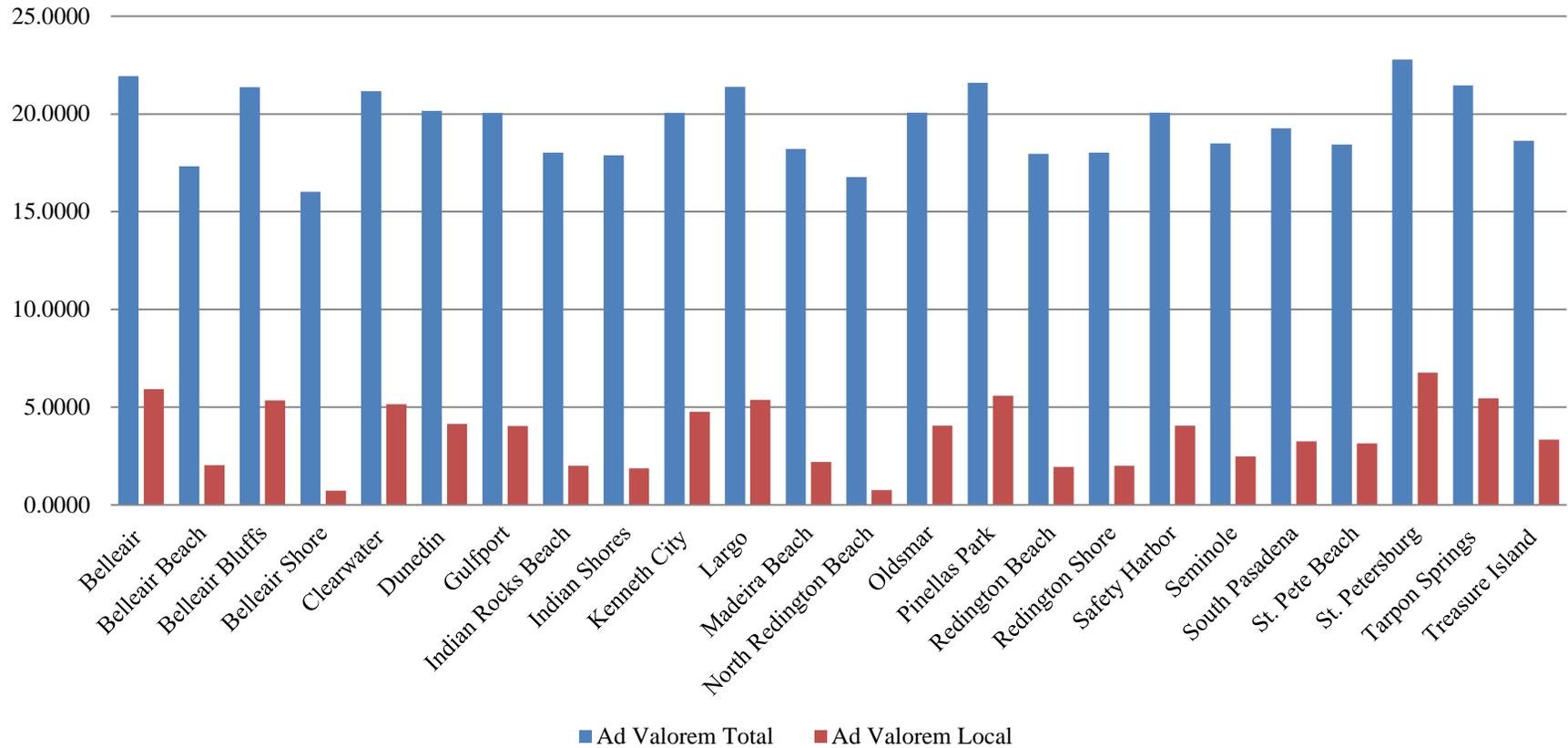
Date of Incorporation	1925	Term of Office:
Date First Charter Adopted	1925	Mayor - 3 Years
Date Present Charter Adopted	1970	Commissioners - 3 Years
		Manager - Appointed by Commission
		Average Annual Temperature - 72 degrees
Form of Government: Commission-Manager		Average Annual Rainfall - 50.8 inches
Commission Composed of: Mayor and Four Commissioners		Area - 2.50 square miles

MUNICIPAL UTILITIES, SERVICES AND EVENTS

<b>Police Protection</b>		<b>Parks and Recreation</b>	
Number of Employees	14	Community Centers	1
Number of Vehicular Patrol L	8	Playgrounds	2
Number of Law Violations:		Athletic Fields	2
Physical Arrestss	46	Parkland Acreage	33
Traffic Violations	142	Walking Trails	1
Parking Violations	157	Tennis Courts	3
		Basketball Courts	1
		Restroom Building	1
		Picnic Shelter	1
<b>Sanitation Service System:</b>		<b>Transporation:</b>	
Number of accounts	1,588	Paved Street	22 miles
Annual tonnage	2,714	Stormwater Lines	18 miles
<b>Water System:</b>		<b>Cultural Facilities Available in Belleair and the Tampa Bay Area:</b>	
Miles of Water Mains	36	Florida Gulf Coast Art Center, Inc.,	
Daily Average Consumption (MGD)	.682	Largo, Florida	
Number of Lift Stations	0	Performing Arts Center and Theatre,	
Plant Capacity (MGD)	2.2 MGD	Clearwater, Florida	
Number of Service Collections	1,545	Bayfront Center, Mahaffey Theater,	
Deep Wells Active	7	St. Petersburg, Florida	
Number of Fire Hydrants	135	Tampa Bay Performing Arts Center,	
Number of customers	1,565	Tampa, FloridaSt. Petersburg, Florida	
Major Annual Community Events:	<u>People Attending</u>	Asolo Performing Arts Center,	
Halloween Party	500	Sarasota, Florida	
Christmas Tree Lighting	1000	Ruth Eckerd Hall,	
Easter Egg Hunt	700	Clearwater, Florida	
Arbor Day Celebration	700		
Run for the Rec. 5k race	1000		
Concerts	6000		

1) Police data is for 2014 calendar year (January 1, 2014 - December 31, 2014)

## 2015-16 Property Tax Millage Comparison of Municipalities Within Pinellas County



# Glossary

<b>Accrual Basis</b>	The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.
<b>Ad Valorem Tax</b>	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). Also known as property tax.
<b>Annual Financial Report</b>	Financial compendium published subsequent to the close of each fiscal year, encompassing all funds and financial activities of the Town during the previous year, including balance sheets, comparative listing of revenues and expenditures and statements of bonded indebtedness.
<b>Appropriations</b>	Legal authorization granted by a legislative body (Town Commission) to make expenditures and incur financial obligations for specific purposes.
<b>Arbitrage</b>	Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.
<b>Assessed Value</b>	Dollar value given to real estate, utilities and personal property, on which taxes are levied.
<b>Assets</b>	Resources owned or held which have monetary value.
<b>Attrition</b>	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
<b>Authorized Positions</b>	Employee positions, which are authorized in the adopted budget. to be filled during the fiscal year.
<b>Available (Undesignated) Fund Balance</b>	This refers to the funds remaining from prior years which are available for appropriation and expenditure in the current year. Also referred to as Unappropriated Retained Earnings.
<b>Balance Sheet</b>	The basic financial statement which discloses the assets, liabilities and equities of an entity at a specified date.
<b>Balanced Budget</b>	A budget in which estimated revenues equal estimated expenditures.
<b>Bond (Debt Instrument)</b>	A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.
<b>Bonded Indebtedness</b>	That portion of a governmental units indebtedness which is represented by outstanding bonds.

<b>Budget</b>	Financial plan consisting of estimated revenues and expenditures (and purposes) for a specified time. The operating budget provides for direct services and support functions of the Town (e.g. Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) provides for improvements to the Town's infrastructure and facilities, and utilizes long-term financing instruments as well as operating revenues.
<b>Budget Amendment</b>	Legal means by which an adopted expenditure authorization or limit is increased; includes publication, public hearing and Commission approval.
<b>Budget Calendar</b>	The schedule of key dates which a government follows in the preparation and adoption of the budget.
<b>Capital Expenditures</b>	An expenditure which leads to the acquisition of a physical asset with a cost of a least five thousand dollars with a useful life of at least one year.
<b>Capital Improvement Project Budget</b>	A long-range plan for the purchase or construction of physical assets such as buildings, streets and sewers. Capital Improvement Projects (CIP) cost in excess of \$25,000 and have a useful life of at least five years.
<b>Town Commission</b>	Elected representatives that set policy, approve budget, determine ad valorem tax rates on property within Town limits, and evaluate job performance of Town Manager and Town Attorney.
<b>Town Manager</b>	The Town Manager is a professional administrator appointed by the Town Commission and serves as chief executive officer. The Manager carries out policies determined by the Town Commission.
<b>Constant Dollars</b>	(a.k.a. Deflated Dollars; Real Dollars) An expression of purchasing power, determining the amount of money necessary to purchase goods and services today (or a given year) relative to the amount it would take to purchase the same goods and services during a base year. See Consumer Price Index (CPI).
<b>Consumer Price Index (CPI)</b>	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation. It tracks the prices of goods and services purchased by the average urban wage earner and average clerical worker. In this document the CPI is measured using March as the base period.
<b>Contractual Services</b>	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
<b>Cost Center</b>	An organizational budget/operating unit within each City department or program, i.e., Traffic Enforcement Unit is a cost center within the Police Department's Patrol program.

<b>Cost-of-Living Adjustment (COLA)</b>	An increase in salaries to offset the adverse effect of inflation on compensation.
<b>Debt</b>	An obligation resulting from the borrowing of money or the purchase of goods and services.
<b>Debt Service</b>	The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.
<b>Demography (Demographics)</b>	The statistical study of human populations, especially as they relate to density, distribution, and vital statistics.
<b>Encumbrance</b>	An amount of money committed for the payment of goods and services not yet received.
<b>Enterprise Funds</b>	Independent funds used to account for ongoing organizations and activities, which are supported primarily by user charges. The Enterprise Funds of the town are the Utilities Funds: Water, Wastewater and Solid Waste.
<b>Expenditure</b>	Payment for goods and/or services provided.
<b>Expenditure Categories</b>	<p>Belleair's expenditure categories encompass the following:</p> <p><u>Personnel Services</u>: Expenditures relating to personnel and associated costs (e.g., medical insurance, life insurance, pension, social security, workers' compensation, etc.).</p> <p><u>Operating Expenses</u>: Various costs incurred in the operation of a unit of government, including utility charges, office supplies, travel, postage, equipment rental, subscriptions, etc.</p> <p><u>Capital</u>: Expenditures for the acquisition of capital equipment, vehicles and machinery. These items have a cost exceeding \$5,000.</p> <p><u>Transfer</u>: Payments from one department or fund to another, generally for Capital Improvement Projects.</p>
<b>Fiduciary Funds</b>	Used to account for resources that are managed in a trustee capacity or as an agent for other parties or funds. The police pension fund is a fiduciary fund.
<b>Financial Policies</b>	The town's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
<b>Financial Trend Monitoring System</b>	A series of inter-related financial factors and indicators developed by the International City Management Association to assess the financial condition of a local government based on historical and current fiscal and economic data.
<b>Fiscal Year (FY)</b>	Any consecutive twelve-month period designated as the official budget year, and at the end of which a government determines its financial position and results of operation. The city's fiscal year begins on October 1 and ends the next September 30.
<b>Franchise Taxes/Fees</b>	Charges levied against a corporation or individual by a local government in return for

granting a privilege or permitting the use of public property.

<b>Fringe Benefits</b>	Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security, retirement pension, medical, and life insurance plans.
<b>Full Time Equivalent (FTE)</b>	Term used to convert the part-time employee positions to equate to full-time positions by dividing the total annual hours worked of the part-time employee by the total annual hours worked by the full-time employee.
<b>Fund Accounting</b>	Accounts organized on the basis of funds and groups of accounts each of which is considered to be a separate reporting entity. The operations of each fund is accounted for by providing a separate set of self-balancing accounts which comprise its assets, liability, fund equity, revenues and expenditures. In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust & Agency.
<b>GAAP</b>	General Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.
<b>GASB St. No. 54</b>	Classifies fund balance of government funds into the following five categories: <u>Nonspendable</u> : generally means that it is not expected to be converted to cash <u>Restricted</u> : funds with constraints placed on the use of resources, either externally by creditors or laws of other governments, or imposed by law through constitutional provisions of enabling legislation. <u>Committed</u> : funds with constraints on use, imposed by formal action of the government's highest level of decision-making authority. <u>Assigned</u> : amounts constrained by the government's <i>intent</i> to be used for a specific purpose, but are neither restricted nor committed. <u>Unassigned</u> : this is the residual amount for the General Fund, and represents fund balance that has not been restricted, committed, or assigned.
<b>General Fund</b>	Fund used to account for resources, such as property taxes, which are not designated or dedicated for a specific purpose.
<b>General Fund Reserve</b>	Town Commission policy requires that the unappropriated retained earnings of the General Fund be maintained at no less than 20% of prior year's expenditures
<b>General Obligation Bonds</b>	When the Town pledges its full faith and credit to the repayment of the bonds it issues, than those bonds are general obligation (G.O.) bonds. In Florida G.O. bonds must be authorized by public referendum.
<b>Governmental Funds</b>	Funds primarily used to account for tax-supported serves (as distinguished from those services supported primarily from user charges). The three governmental fund types in the Town of Belleair are the general, special revenue, and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.
<b>Homestead Exemption</b>	Pursuant to the Florida State Constitution, the first \$50,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from property tax.

<b>Infrastructure</b>	The physical assets of a government (e.g., streets, water and sewer systems, public buildings, parks, etc.).
<b>Infrastructure Tax</b>	The one-cent sales tax in Pinellas County approved by voters for two back-to-back ten year periods beginning in 1990. It may be spent only on capital infrastructure. It is also known as “Penny for Pinellas”.
<b>Interfund Transfers</b>	The movement of monies between funds of the same governmental entity.
<b>Intergovernmental Revenues</b>	A major revenue category that includes all revenues received from federal, state, and other local government sources in the form of grants, shared revenues, and payment in lieu of taxes.
<b>Line Item</b>	The smallest expenditure detail provided in department budgets. The line item also is referred to as an “object”, with numerical “object codes” used to identify expenditures in the accounting system.
<b>Long-Term Debt</b>	Debt with a maturity of more than one year including General Obligation Bonds, revenue bonds, special assessment bonds, notes, leases and contracts.
<b>Net Budget</b>	The legally adopted budget less all interfund transfers and inter-departmental charges.
<b>Millage</b>	The tax rate on real property which generates ad valorem revenue. The millage rate is established annually and is based on \$1 per \$1,000 of taxable value.
<b>Operating Budget</b>	Plan of current expenditures and the proposed means of financing them. Operating expenditures include salaries, supplies, employee travel, postage, current debt service and transfer. (See Expenditure Categories)
<b>Ordinance</b>	A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.
<b>Penny for Pinellas</b>	Florida State Sales Tax was increased from 6% to 7% in Pinellas County effective in February 1990. Initially approved for ten years, it was approved by voters for another ten years and will remain in effect until 2010. This revenue may be used only for capital infrastructure and specific public safety vehicle expenditures. It is also known as Infrastructure Tax.
<b>Per Capita</b>	An average per person estimate of a given factor.
<b>Performance Indicators</b>	Measurable means of evaluating the effectiveness of a program in accomplishing its defined objectives.
<b>Prior Year Encumbrances</b>	Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

<b>Property Tax</b>	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). Also known as ad valorem tax.
<b>Proprietary Funds</b>	Used to account for the town’s ongoing organizations and activities which are similar to those often found in the private sector operating on a “for profit” basis. These include the Enterprise and Internal Service Funds.
<b>Resolution</b>	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
<b>Retained Earnings</b>	An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.
<b>Revenue</b>	Income received by the town. These are receipts, which increase a fund’s financial resources. They exclude: debt issue proceeds, increases in liabilities and contributions of fund capital in Enterprise and Internal Services Funds.
<b>Rolled-Back</b>	The millage rate which when applied to the tax base, would generate prior year tax revenues less allowance for new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations and deletions.
<b>Millage Rate</b>	Rate used in calculating taxes based upon the value of property, expresses in mills per dollar of property value; a mill is equal to 0.1 percent.
<b>Special Assessment</b>	Compulsory contributions collected from the owners of property benefited by specific public improvements (paving, drainage, etc.) to defray costs of such improvements. Costs are apportioned according to the presumed relative benefits to the property.
<b>Stormwater Fee</b>	A fee based on the amount of impermeable surface on a given property whose revenues fund stormwater infrastructure projects.
<b>Surplus</b>	An excess of the assets of a fund over its liabilities and reserved equity.
<b>Tax</b>	Compulsory charge levied by a government to finance services performed for the common benefit.
<b>Taxable Value</b>	The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.
<b>Tax Collection Ratio</b>	Ratio of ad valorem taxes collected to total ad valorem taxes levied.
<b>Trend</b>	A systematic, measurable drift in a series of data, either positively or negatively, over a sustained period of time.
<b>TRIM Act</b>	The “Truth in Millage” Act, incorporated in Florida Statutes <i>200.065</i> , requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on “tentative” budgets approved by the City, County, School Board, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.
<b>Unappropriated</b>	Retained Earnings the funds remaining from prior years which are available for appropriation and expenditure in the current year. Also referred to as Available (Undesignated) Fund Balance.

**Utility Tax**

A tax levied by cities on the consumers on various utilities such as electricity, telephone, gas, water, etc.

**User Fees**

The payment of a fee for a direct receipt of a public service by the party benefiting from the service. Also known as Charges for Service.