



Town of Belleair
Annual Operating
& Capital Budget
Fiscal Year 2016-17

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

Karla Rettstatt, Deputy Mayor

Tom Shelly

Mike Wilkinson

Tom Kurey

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TOWN MANAGER

Micah Maxwell

TOWN ATTORNEY

David Ottinger

STAFF

Assistant Town Manager

Police Chief

Parks, Recreation, & Public Works Director

Water Utility Director

JP Murphy

William Sohl

Eric Wahlbeck

O. David Brown

**TOWN OF BELLEAIR, FLORIDA
DEPARTMENTS**

Citizens of the Town of Belleair

Commission
Mayor and
Four Commissioners

Town Manager

Town Attorney

Administration

Building

Support
Services

Police

Water

Solid Waste

Public Works

Parks &
Recreation

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November 22, 2016

The Honorable Mayor and Commissioners
Town of Belleair
Belleair, Florida

Dear Mayor and Commissioners:

Staff presents the Town of Belleair's Fiscal Year (FY) 2016-2017 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 continue 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 throughout the organization are undergoing changes this year and seeking efficiencies in service delivery.

The Administration Department will be leading the Town's strategic planning initiative. Staff will be providing support and analysis for the organization. Also, this year the Construction Project Supervisor will be incorporated into the Administration Department.

The Support Services department will continue to develop policies related to financial management and other functions throughout town. Additionally, the department will be working on implementing a new purchasing ordinance and policy for the organization.

The Belleair Police Department will focus on enhancing its community policing program in the town. 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 went through a reorganization this past year. The streets function of Public Works is now being managed by the Public Services Manager and the Construction Project Supervisor was merged with the Administration Department. 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. 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. Also, the department will be focusing on evaluating and enhancing recreation programs.

The town continues to study the long term viability of the Water Department. The efforts to restore the department's reserve balance are ongoing and will be improved with the implementation of a rate increase. Also, water line improvement projects will continue in concurrence with capital projects.

Finally, the Solid Waste Department will be entering its third year of single-stream recycling and the town expects to increase promotion of the program. Solid Waste will also be removing one refuse vehicle from the fleet and replacing with a new vehicle. The department will be increasing fees this year to sustain future vehicle and equipment purchases.

Capital Equipment

The town has few capital equipment replacements this year and will continue to look for efficiencies. One area under evaluation is the allocation and funding of department vehicles. Staff will be developing a new replacement plan for vehicles that will be partially funded by the sale of auctioned assets.

Capital Projects

This past year the town has completed several roadway and stormwater projects. These projects included the reconstruction of Bayview Drive. The town continues to evaluate its infrastructure needs and make any modifications 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.

Conclusion

Staff believes that it has done well in reducing expenditures and enhancing revenues. Unfortunately, such opportunities are becoming difficult to find. As with previous years, we will need to make some difficult 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

BUDGET SUMMARY

BUDGET SUMMARY

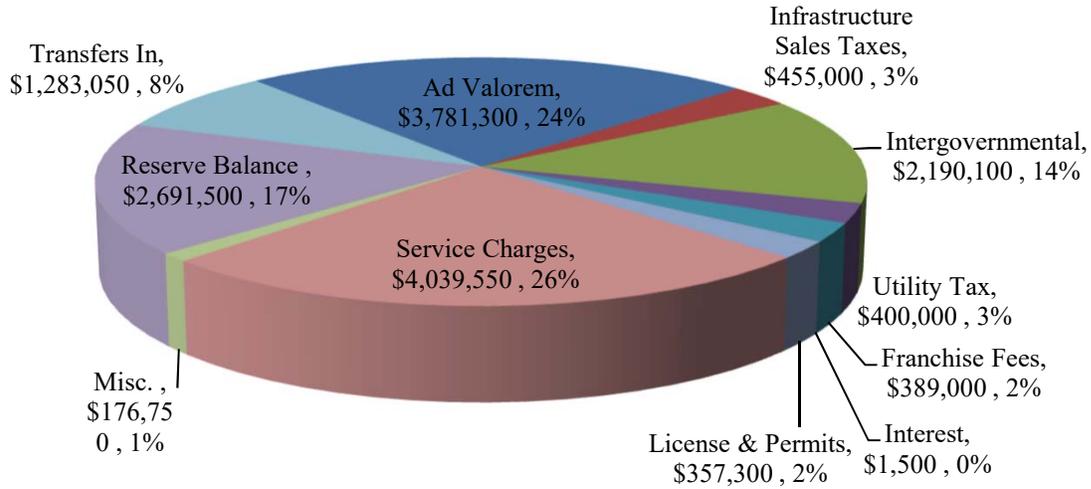
TOWN OF BELLEAIR - FISCAL YEAR 2016-2017

***THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF BELLEAIR ARE 23% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES**

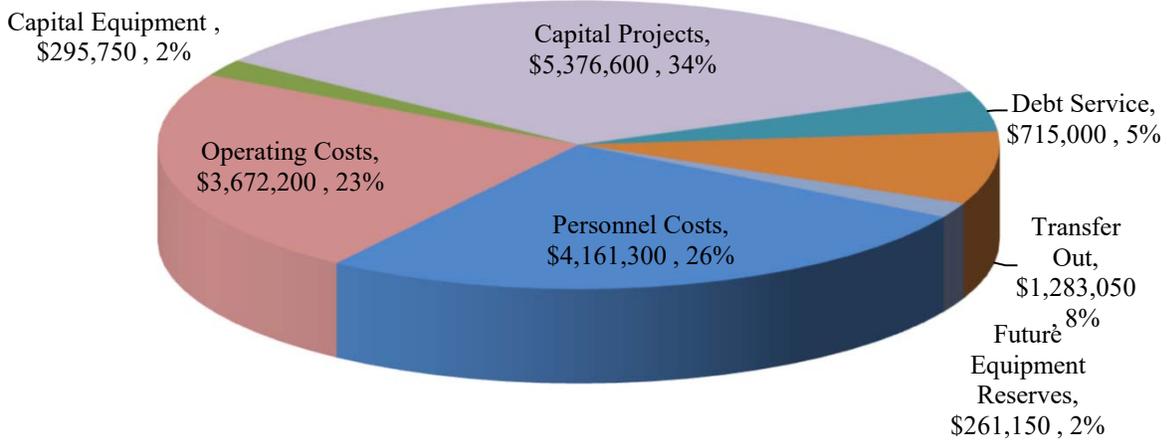
	General Fund	4.9427									
	Infrastructure Fund	0.9830									
	General Fund		Local Option Gas Tax Fund	Tree Repl. Fund	Golf Fund	Equip. Repl. Fund	Infrastructure Fund	Water Fund	Solid Waste Fund	Wastewater Fund	TOTAL BUDGET
REVENUES:											
Taxes	Millage Per \$1000										
Ad Valorem Taxes	4.9427	3,154,000									3,154,000
Ad Valorem Taxes	0.9830	(dedicated to Infrastructure)					627,300				627,300
TOTAL AD VALOREM	5.9257										3,781,300
Infrastructure Sales Taxes							455,000				455,000
Intergovernmental		522,250	55,050				1,609,800		3,000		2,190,100
Utility Tax							400,000				400,000
Franchise Fees		389,000									389,000
Interest								1,000	500		1,500
License & Permits		357,300									357,300
Service Charges		479,250			190,000		337,400	1,457,000	825,900	750,000	4,039,550
Misc.		78,150					87,500	600	10,500		176,750
From Reserve Balance		40,000		0			2,552,600		98,900		2,691,500
SUBTOTAL		\$5,019,950	\$55,050	\$0	\$190,000	\$0	\$6,069,600	\$1,458,600	\$938,800	\$750,000	\$ 14,482,000
Transfers in:		764,250	0			234,500	157,000	26,800	100,500		1,283,050
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 5,784,200	\$ 55,050	\$ -	\$ 190,000	\$ 234,500	\$ 6,226,600	\$ 1,485,400	\$ 1,039,300	\$ 750,000	\$ 15,765,050
	General Fund		Local Option Gas Tax Fund	Tree Repl. Fund	Golf Fund	Equip. Repl. Fund	Infrastructure Fund	Water Fund	Solid Waste Fund	Wastewater Fund	TOTAL BUDGET
EXPENDITURES:											
Personnel Costs		3,307,650						553,300	300,350		4,161,300
Operating Costs		2,219,200						381,150	321,850	750,000	3,672,200
Capital Equipment		81,250						64,500	150,000		295,750
Capital Projects							5,376,600				5,376,600
Debt Service							715,000				715,000
Subtotal	\$	5,608,100	\$0	\$0	\$0	\$0	\$6,091,600	\$998,950	\$772,200	\$750,000	14,220,850
Transfers Out:		176,100	55,050	0	140,000	152,700	135,000	357,100	267,100		1,283,050
Subtotal	\$	5,784,200	\$55,050	\$0	\$140,000	\$152,700	\$6,226,600	\$1,356,050	\$1,039,300	\$750,000	15,503,900
Future Reserves					\$50,000	\$81,800	\$0	\$129,350			261,150
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$	5,784,200	\$ 55,050	\$ -	\$ 190,000	\$ 234,500	\$ 6,226,600	\$ 1,485,400	\$ 1,039,300	\$ 750,000	\$ 15,765,050
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD											

BUDGET SUMMARY

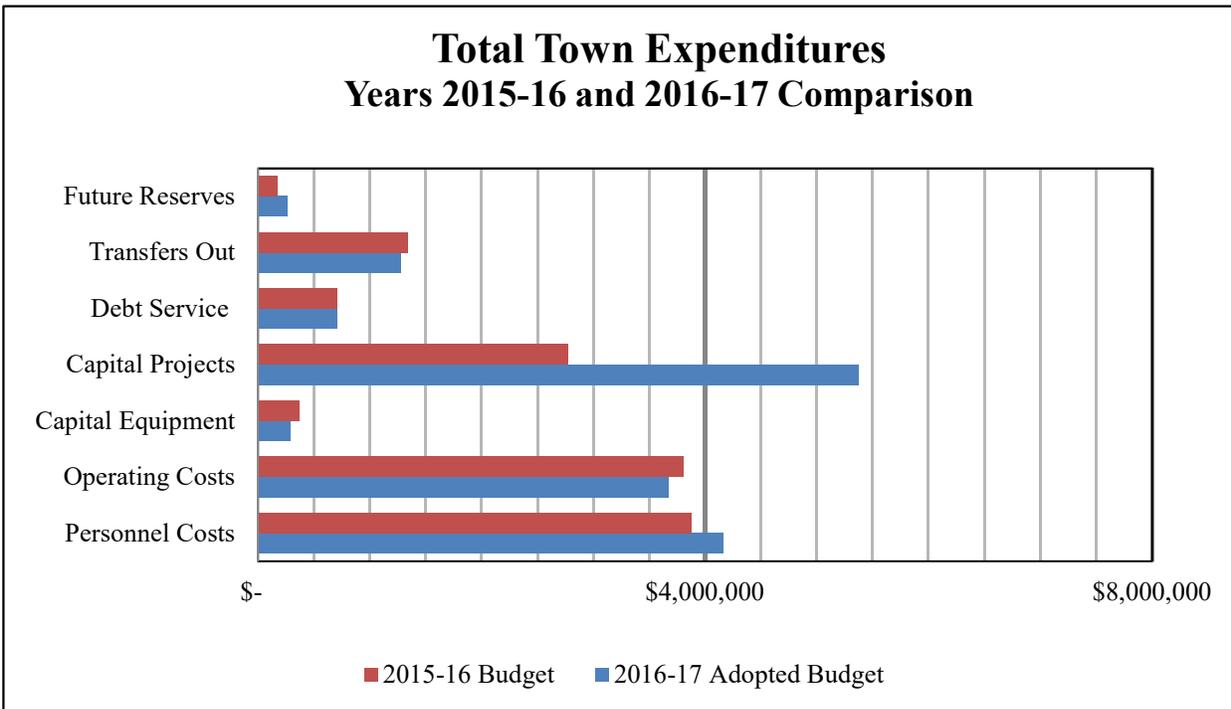
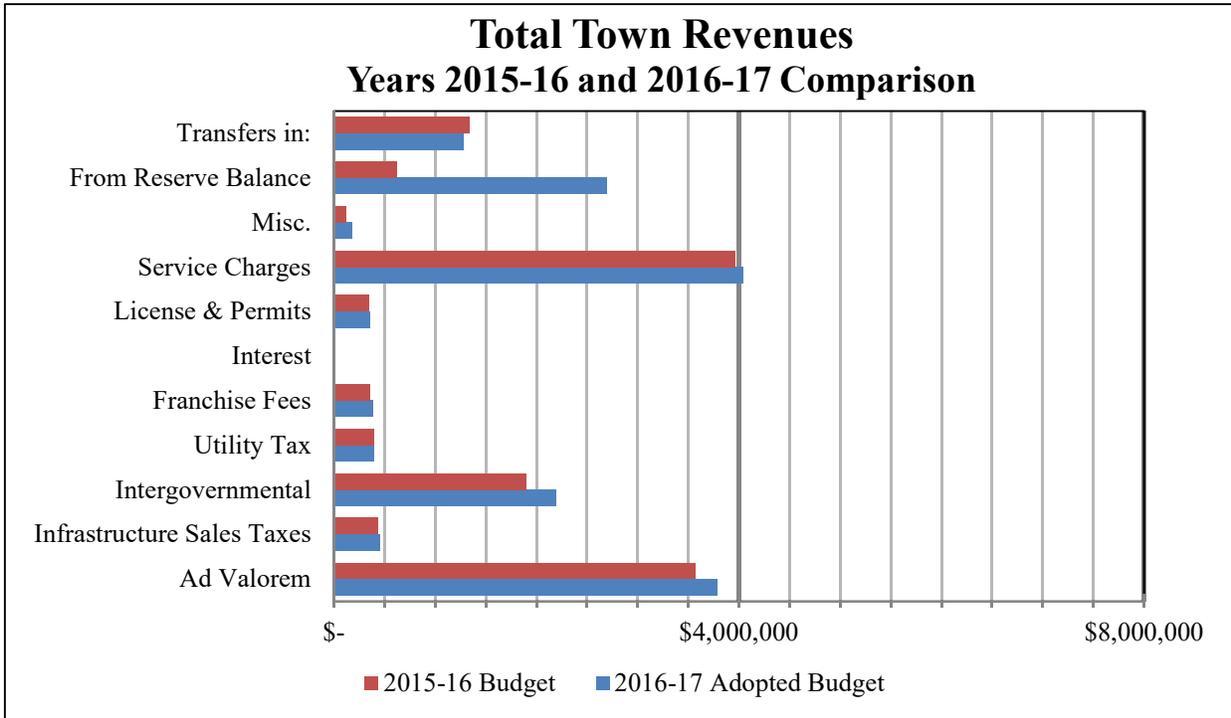
Total Revenues & Other Financing Sources



Total Appropriated Expenditures



BUDGET SUMMARY



This summary and analysis of the Town of Belleair’s budget for Fiscal Year (FY) 2016-17, 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

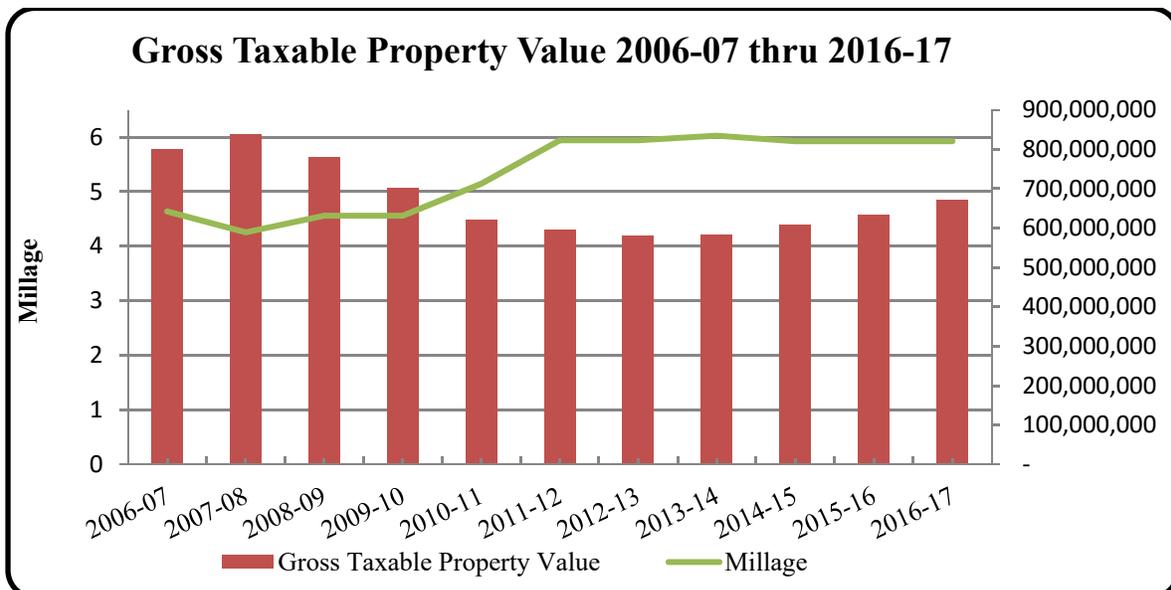
Contained herein is the town’s 2016-17 operating budget, including a revised five-year capital improvement forecast within the Capital Projects Fund and Capital Equipment Replacement Fund (CERF). The 2016-17 budget for all funds totals to \$15,765,050 compared to \$13,067,820 from the previous year, a 21% increase. Contributing to this increase are nonrecurring expenditures, including capital equipment and the completion of large construction projects. Major components of the 2016-17 budget are the General Fund at 37%, Infrastructure Fund at 40%, Water Fund at 9%, and the Solid Waste Fund at 7%.

Ad Valorem/Property Taxes

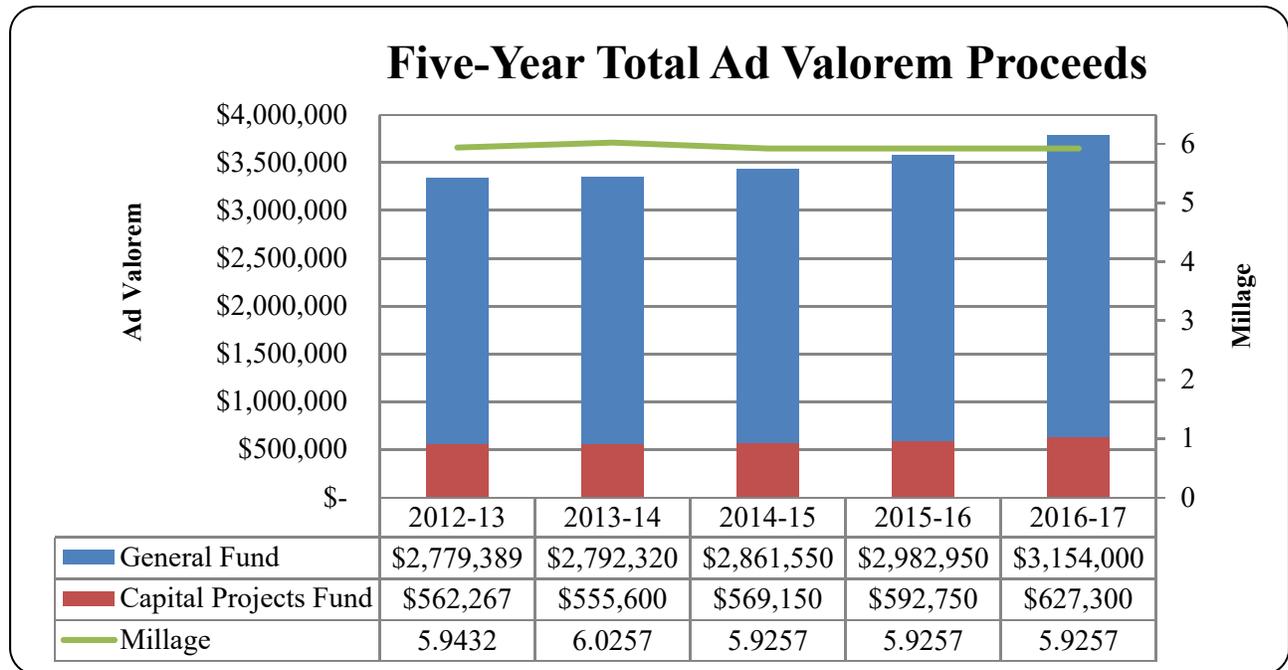
Property taxes are the primary revenue source for the town contributing 24% to the total budget. The Town Commission adopted a millage rate of 5.9257 to fund the 2016-17 budget. This is the same millage rate as the prior year. Of the 5.9257 mills, 4.9427 mills are appropriated to the General Fund and 0.9830 mills are designated for the Capital Projects Fund.

The total millage rate levied is 4.97% greater than the rolled back millage rate of 5.6453. A rolled-back rate is a millage that would generate the same amount of property tax revenue proceeds as approved for the prior year.

From FY 2007-08 to FY 2012-13, gross taxable value 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 \$634,941,314.00 in 2015-16 to \$671,698,069.00, approximately a 5.79% increase.



Ad valorem proceeds are based on the total taxable value provided by the Pinellas County Property Appraiser and the millage rate. As a result of declining taxable value since FY 2011, ad valorem proceeds have also had a direct affect. In the recent three years, tax revenue has increased as property values increased, allowing the Town to retain the same millage rate. Based on a comparison of the past five years, total ad valorem revenue has increased an average of 2%.



General Fund

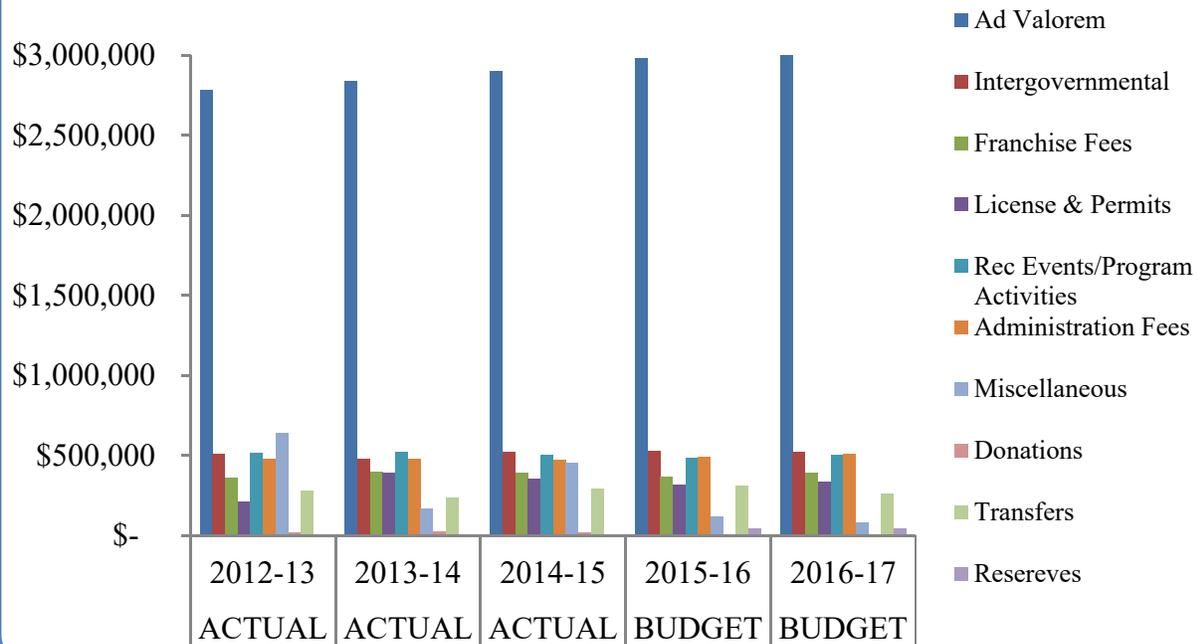
Revenues

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 55% of total General Fund revenues in FY 2016-17.

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.

Major General Fund Revenues Over Time



Expenditures

Personnel related expenses account for nearly 57% of all General Fund expenditures. Two new positions were created for this fiscal year. The Police Department converted a part-time code enforcement officer position to full-time capacity and the Parks & Recreation Department converted part-time hours to create a full-time customer service clerk position. Also, reorganization occurred in the Public Works Department, where the construction project supervisor will be held under the Administration Department. Increases in overall personnel expenses were mainly attributed to life & hospital insurances and the continuation of the merit evaluation system. The merit system is an evaluation where each employee will be assessed 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 4.1%.

Operating expenses account for nearly 38% of the General Fund. This fiscal year departments will undergo changes in service delivery and expenditures. The Administration Department had no significant changes to operating expenses. The Building Department was able to decrease the building official contract labor by reviewing the service over the past two years and adjusting the expenditure to the average utilization.

The Support Services Department reorganized expenditures and experienced increases to a few contracted services. Savings was found in the elimination of Professional Services which was absorbed by staff. The fire service contract with the City of Largo was under renegotiation and the fee methodology was adjusted to incorporate the expenses of the Department of Fire Rescue. General Liability Insurance increased by \$9,450.00 due to minor increases in rates and premiums. The Maintenance of Equipment line item was eliminated and the expenditures were distributed to

Equipment Leasing and Computer System. The Computer System expenditure line has also increased to account for the annual maintenance for the new document management software.

The Police Department experienced few changes in operating expenses. Last year a non-reoccurring expense in Traffic Control Equipment resulted in a decrease of \$4,500.00 for this budget year.

Public Works had few variations compared to the prior year. Aside from changes in personnel, Energy and Energy-Street Light was consolidated and a onetime purchase of a capital item resulted in a decrease of \$15,300.00. Also, Professional Services has increased to include weekend cleaning at the Dimmitt Community Center.

The Parks & Recreation Department will be expanding various programs throughout the year. The department is anticipating increased participation in Sports Leagues and the Afterschool Care Program. Another expenditure increase is the expansion of special events and increased holiday lighting at Hunter Memorial Park.

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.

Revenues

The primary source of revenue for the Water Department is service fees. Water revenues have been lower than projected due in part to the decreased consumption. In order to maintain fund balance and continue to set aside reserves for capital improvements, a 5% increase to the water rates will be implemented this year.

Expenditures

Personnel expenses account for 37% of all water fund expenses. The department staff are broken into three functions: administration, water operations, and maintenance. Aside from merit and health benefit increases, no other changes occurred in personnel.

Operating expenditures account for 26% of the total fund budget. Overall, operating costs decreased by 8% from the previous year. A majority of the decrease is from the elimination of the annual loan repayment to the General Fund. Expenditures were increased in chemicals, maintenance of meters, and maintenance of equipment.

The remaining 34% of expenditures includes capital, a reserve transfer, and administrative fees. Water Department capital expenditures includes the purchase of a new water operator truck and the renewal of the water use permit. 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 source for the Solid Waste Fund are the sanitation fees. This year the monthly sanitation rate will have a 5% increase. The rate adjustment is the result of the increases in the cost to procure refuse vehicles and rising disposal fees.

Expenditures

The department's personnel expenses amount to 29% of total fund operations. This year a part-time driver will be added, which will mostly be offset by the reduction of contract labor.

Operating expenses account for 31% of total fund operations. The remaining 40% of expenditures includes capital and administrative fees. Solid Waste will be purchasing a new refuse vehicle.

Capital Projects Fund/Infrastructure Fund

This past year, staff completed a comprehensive assessment of all the roadway infrastructure throughout town. Using the data, staff determined areas of Town with the highest priority to be completed and revised the Capital Improvement Plan. The initial funding for the Infrastructure Fund was 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 \$627,300.00 for FY 2016-17, a 5.73% increase from the previous year. This year the Capital Projects Fund will be receiving \$1,609,800.00 in grants provided by The Southwest Florida Water Management District (SWFWMD). The grant is a 50% match for the remainder of the Rosery Road and Pinellas Road Projects, which will begin construction this fiscal year.

Expenditures

Capital Projects Fund expenditures increased by 71% compared to the prior year. The increase in expenditures is due to the continuation of the Rosery Road Project and the addition of smaller projects to address high priority areas. Additional expenditures include routine street light maintenance and debt service. The small roadway projects expenditure funds annual roadway maintenance which resurfaces or repairs small sections of pavement throughout town.

Conclusion

In summary, staff has been able to expand various service areas, while maintaining the millage rate. As the economy continues to improve, the housing market is beginning to see positive growth again. This year property values increased slightly by 5.79%. With the property value increase, staff was able to utilize the additional revenue to expand services and purchase one-time capital expenses. 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 2016-17 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, 2016. 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 June 22, 2016, July 21, 2016, August 18, 2016, and September 15, 2016. Commission budget discussions were held on July 19, 2016, August 2, 2016, and August 16, 2016. Two state statutory public hearings, were held on September 6, 2016 and September 20, 2016, during which the 2016-17 millage and budget ordinances were adopted. The mandated public hearings for ordinance adoption in September complete the process of citizen participation in the 2016-17 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, 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 millage (tax) rate for Fiscal Year 2016-17 on property in the Town of Belleair is 21.4920 mills. How much of that was paid to the Town?

Only 5.9257 mills of the 21.4920 mills levied in fiscal year 2016-17 are remitted to the town. This represents only 28% 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 2016-17, 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 **21.4920 mills**.

For example, if your property's assessed value is \$100,000, your taxes will be \$2,149.20. ($\$100,000 \times 21.4920 = \$2,149,200$, $\$2,149,200 / 1,000 = \$2,149.20$)

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 1st, and ends on September 30th.

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 revenues 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
2016 Tax Roll/Budget/Millage Calendar

June 1	Property Appraiser delivers estimate of taxable value to taxing authorities
July 1	Receive Certification of Taxable Values from Property Appraiser (DR-420)
Aug 4	Taxing Authorities notify Property Appraiser of proposed millage rate, date/time/place of 1st public budget hearing (return completed DR-420)
Aug 22	Property Appraiser mails TRIM Notices
Sept 6 (Tues.)	Town of Belleair 1st Budget Hearing
Sept 13 (Tues.)	<i>School Board budget hearing</i>
Sept 14 (Wed.)	<i>Pinellas County BCC budget hearing</i>
Sept 20 (Tues.)	Town of Belleair Final Budget Hearing
Sept 16	Deadline for taxpayers to file a petition with the Value Adjustment Board (within 25 days after TRIM mailing)
Sept 27 (Tues.)	<i>Pinellas County BCC budget hearing (final)</i>
Oct 3	Property Appraiser delivers DR-422 to taxing authorities/extends roll to Tax Coll.
Oct 4	Value Adjustment Board meets for first certification of tax rolls
Oct 6	Taxing Authorities return completed DR-422, millage rate is adjusted if an option
Oct 7	Property Appraiser extends roll to Tax Collector
MID 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 31	Tax Collector mails tax bills
TBD	Value Adjustment Board meets for second certification of tax rolls
<p>* 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 14 and September 27; School Board has scheduled hearings for September 13.</p>	

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.

General

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 17th day of SEPTEMBER, A.D., 2002.

Mayor

ATTEST:

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 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17
ADMINISTRATION						
Town Manager	1	1	1	1	1	1
Town Clerk	0	0	0	0	1	1
Construction Project Supervisor	0	0	0	0	0	1
Management Analyst II	0	0	0	0	1	1
Management Analyst	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
<i>SUBTOTAL</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>4</i>	<i>5</i>
TOWN CLERK						
Town Clerk	1	1	1	1	0	0
Deputy Town Clerk	1	1	1	0	0	0
Deputy Town Clerk/PIO	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
<i>SUBTOTAL</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>0</i>	<i>0</i>
BUILDING						
Building Official	1	1	0	0	0	0
Building Tech	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<i>SUBTOTAL</i>	<i>2</i>	<i>2</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
SUPPORT SERVICES						
Assistant Town Manager	1	1	1	1	1	1
Assistant Finance Director	0	0	0	0	0	(b) 1
Finance Supervisor	0	0	0	1	1	0
Accounting Clerk II	2	1	1	1	1	1
Accounting Clerk I	1	1	1	1	1	1
Utility Billing Clerk	0	(a) 1	1	1	1	1
Custodian	0	0	0	0	0	0
HR and Risk Management Coordinator	1	1	1	1	1	1
Management Analyst	0	1	2	1	0	0
Network Administrator	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>SUBTOTAL</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>7</i>	<i>6</i>	<i>6</i>
POLICE DEPT.						
Sworn Officers						
Chief	1	1	1	1	1	1
Lieutenant	1	1	1	1	1	1
Detective	1	1	1	1	1	1
Police Officers	9	10	10	9	9	9
Police/Code Enforcement Officer	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>
<i>TOTAL SWORN OFFICERS</i>	<i>13</i>	<i>14</i>	<i>14</i>	<i>12</i>	<i>12</i>	<i>13</i>
Non-Sworn Personnel						
Administrative Assistant	0	0	0	1	1	1
Executive Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<i>TOTAL NON-SWORN PERSONNEL</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>2</i>	<i>2</i>	<i>2</i>
<i>SUBTOTAL</i>	<i>14</i>	<i>15</i>	<i>15</i>	<i>14</i>	<i>14</i>	<i>15</i>

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

(b) New Position

(c) Position moved to Administration

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

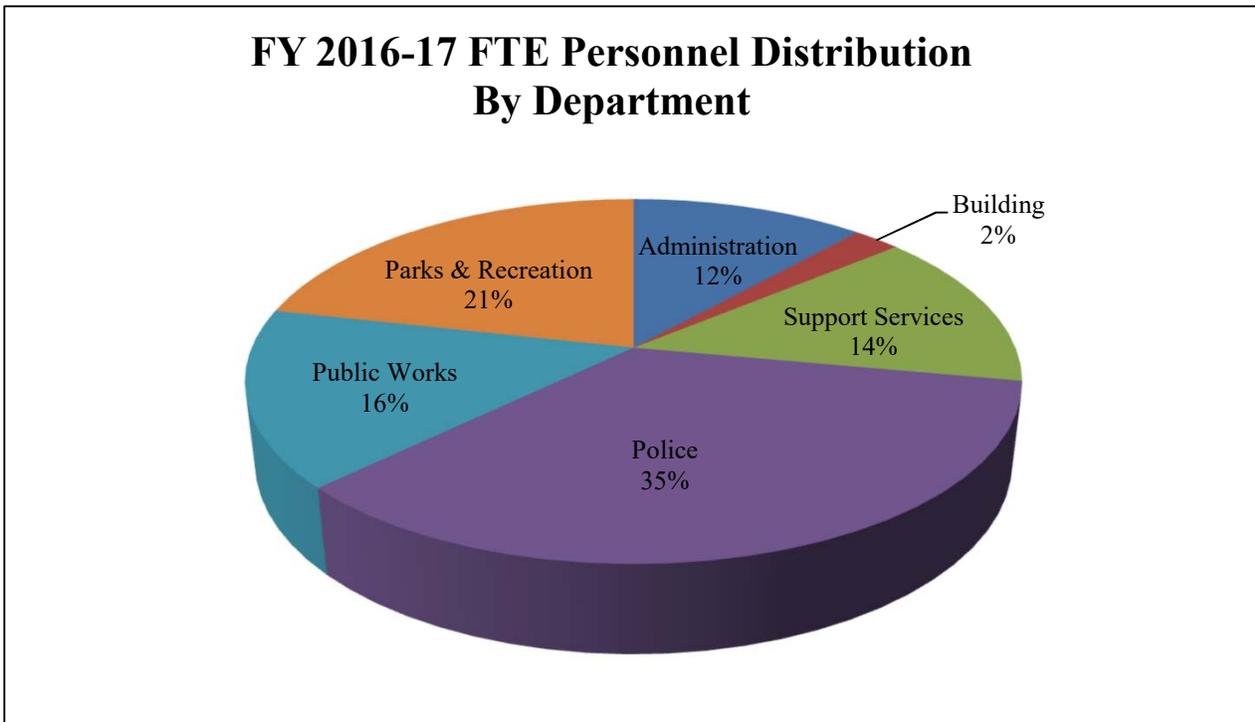
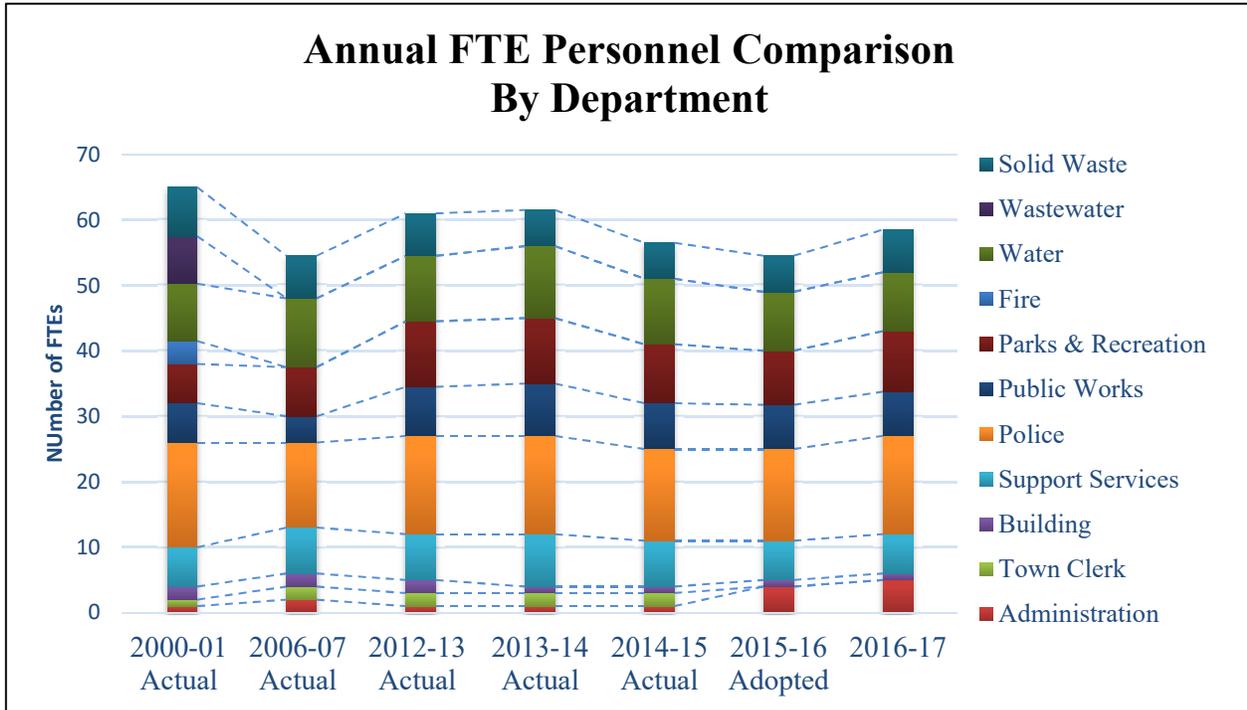
Position Title	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17
PUBLIC WORKS						
Director of Parks, Recreation, & Public Works	0	0	0	0	0.25	0.25
Public Services Manager	0	0	0	0	0.5	0.5
Director of Public Works	1	1	1	0	0	0
Construction Project Supervisor	0	1	1	1	1 (c)	0
Foreman	0	0	0	1	1	1
Supervisor	0	0	0	0	0	0
Stormwater Maintenance II	2	2	2	2	2	2
Stormwater Maintenance I	0	2	2	1	0	1
Building Maintenance	<u>1</u>	<u>1.5</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<i>SUBTOTAL</i>	4	7.5	8	7	6.75	6.75
PARKS & RECREATION						
Director of Parks, Recreation, & Public Works	0	0	0	0	0.75	0.75
Recreation Director	1	1	1	1	0	0
Public Services Manager	0	0	0	0	0.5	0.5
Assistant Recreation Director	0	0	0	0	0	0
Recreation Supervisor	1	1	1	1	1	1
Parks Supervisor	1	1	1	1	0	0
Special Events Coordinator	1	1	1	1	1	1
Recreation Leader II	1	1	1	0	0	0
Recreation Customer Services Clerk	0	0	0	0	0	1
Recreation Programmer	1	1	2	2	2	2
Maintenance Worker II	1	1	1	1	1	1
Maintenance Worker I	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<i>SUBTOTAL</i>	10	10	10	9	8.25	9.25
GENERAL FUND TOTAL	39	44.5	45	41	40	43
WATER						
Director	1	1	1	1	1	1
Water Utilities Foreman	0	1	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)	1	1	1	1	1	1
WTP OP I (C LIC)	2	2	2	1	0	1
UTIL MAINT TECH II	1	0	0	0	0	0
UTIL MAINT TECH I	2	0	0	0	0	0
UTIL MAINT II	0	1	1	1	1	1
UTIL MAINT I	1	2	3	3	3	3
WTP TRNEE	1	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>
WATER FUND TOTAL	10	10	11	10	9	9
SOLID WASTE MGMT						
Supervisor	0	1	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5	0.5	0.5
Solid Waste Foreman	1	1	1	1	1	1
Refuse Collector	<u>5</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>
SOLID WASTE FUND TOTAL	6.5	6.5	5.5	5.5	5.5	6.5
TOTAL	55.5	61	61.5	56.5	54.5	58.5

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

(b) New Position

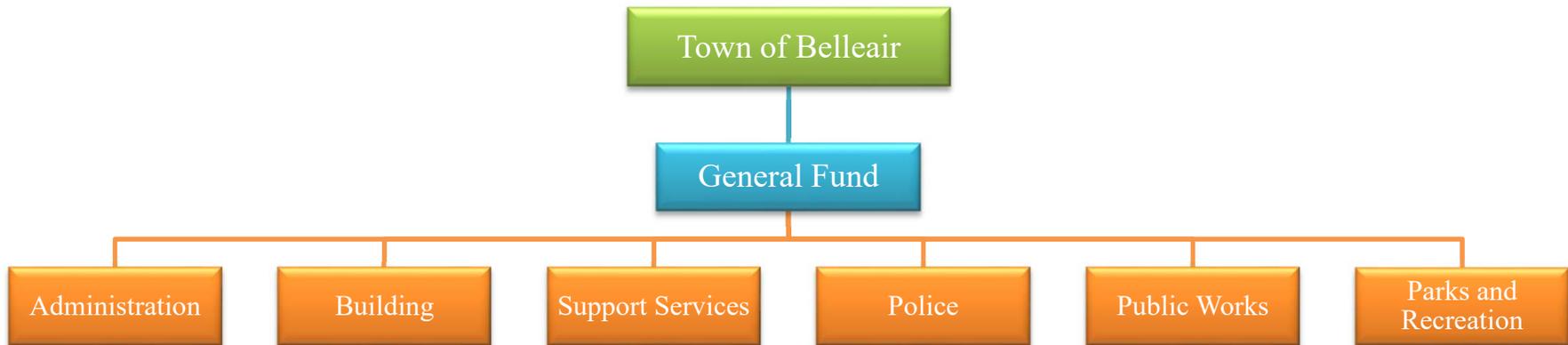
(c) Position moved to Administration

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

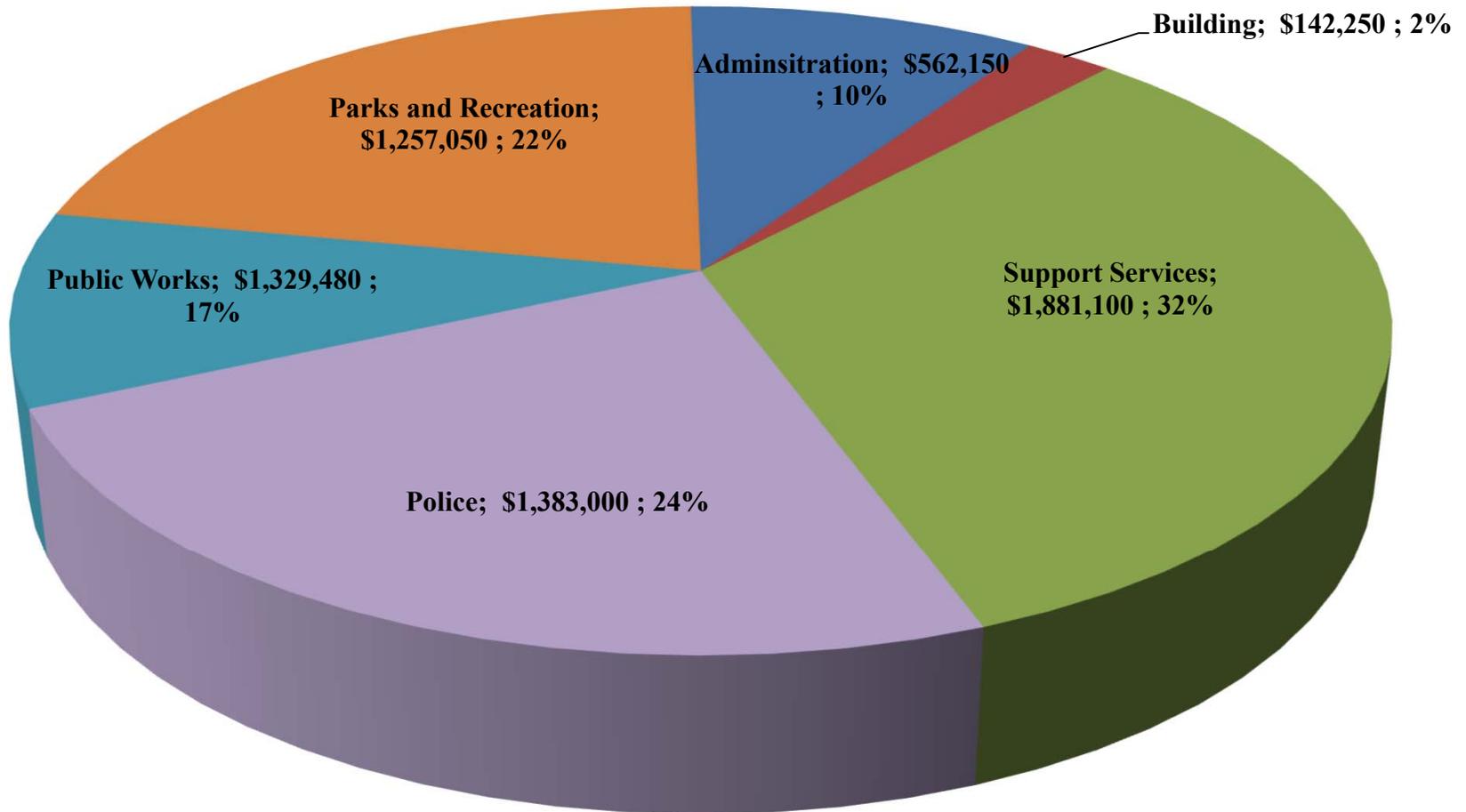


GENERAL FUND

**TOWN OF BELLEAIR
GENERAL FUND
DEPARTMENT ORGANIZATION**

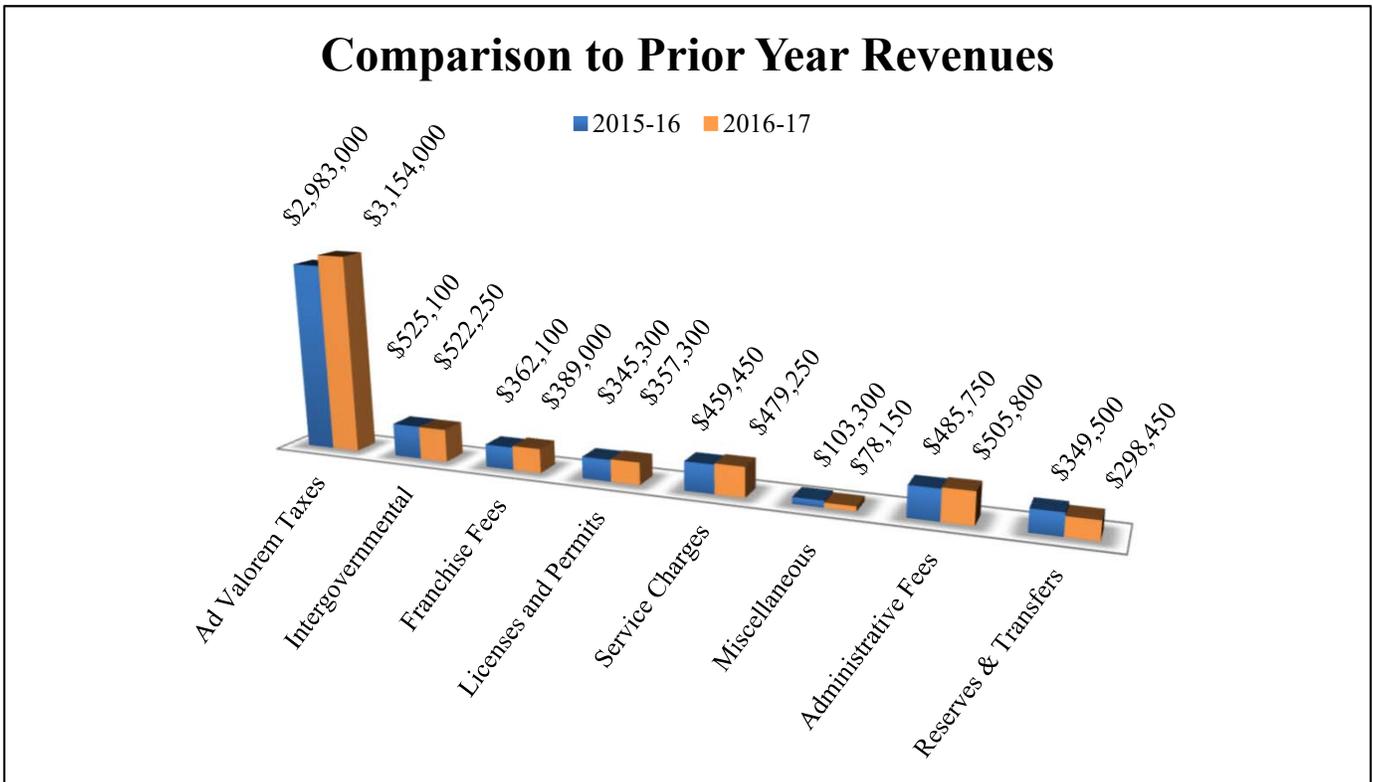


**FY 2016-17 General Fund Operating Budget
By Department**



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

	<u>2015-16</u> <u>BUDGET</u>	<u>PERCENT OF</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>	<u>PERCENT OF</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFFERENCE</u>
Ad Valorem Taxes	\$ 2,983,000	53%	\$ 3,154,000	55%	6%
Intergovernmental	525,100	9%	522,250	9%	-1%
Franchise Fees	362,100	6%	389,000	7%	7%
Licenses and Permits	345,300	6%	357,300	6%	3%
Service Charges	459,450	8%	479,250	8%	4%
Miscellaneous	103,300	2%	78,150	1%	-24%
Administrative Fees	485,750	9%	505,800	9%	4%
Reserves & Transfers	349,500	6%	298,450	5%	-15%
TOTAL	\$ 5,613,500	100%	\$ 5,784,200	100%	3%



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 55%.

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

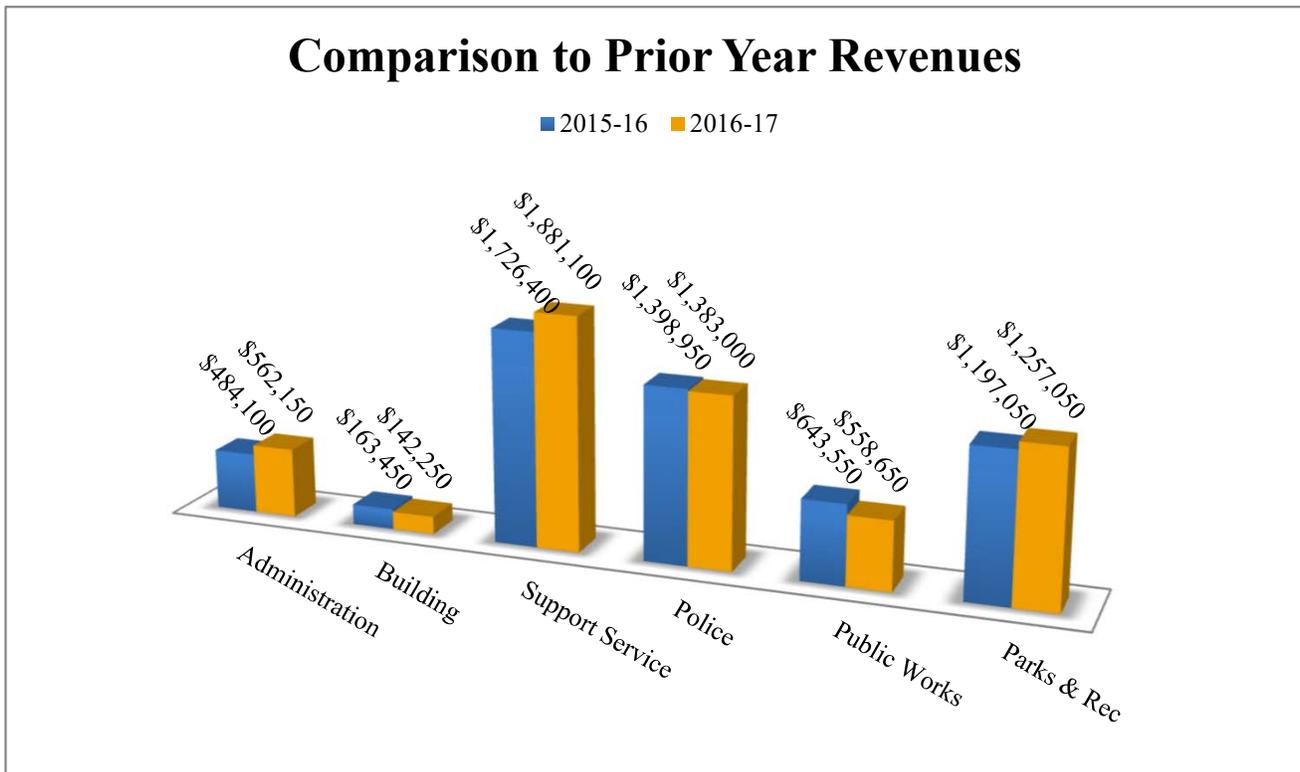
Account #	Account Description	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>
300320	Tennis Annual Permits	\$ 2,460	\$ 2,198	\$ 2,500	\$ 2,500
311100	Ad Valorem	2,839,083	2,898,636	2,983,000	3,154,000
313100	Electric Franchise	368,811	367,005	340,100	367,000
313400	Gas Franchise	26,394	21,058	22,000	22,000
315000	Communications Services Tax	187,353	182,915	179,500	166,450
321100	Occupational License	25,643	23,815	25,000	25,000
335100	Alcohol Beverage License	916	916	400	400
335120	Revenue Sharing - State	91,596	96,097	97,000	100,950
335180	Sales Tax	225,502	237,384	243,700	251,450
335410	Gasoline Rebate	3,917	3,947	3,500	3,000
337200	Grant	-	765	32,600	32,600
341200	Zoning & Variance Fees	20,513	600	800	800
341802	Building Permits	338,647	325,425	287,000	305,000
342103	Special Duty Police	2,713	4,611	2,000	2,000
343900	Lot Mowing	10,095	5,017	-	-
347210	Recreation (Prog. Activity)	270,563	268,709	263,000	282,750
347211	Recreation Permits	26,975	24,844	30,000	24,000
347213	Rec-Vending Machine Sales	3,632	4,043	6,000	10,000
347214	Concession Stand Sales	7,755	11,056	1,700	3,500
347217	Merchandise	-	125	-	-
347530	Special Events-Private Parties	6,540	6,069	6,000	6,000
347540	Special Events-Athletic Prog.	23,787	23,562	28,000	25,000
351100	Court Fines (Police Fines)	2,272	3,006	6,000	6,000
351300	Police Academy	170	223	300	300
351400	Restitution	1,094	2,042	1,500	1,500
351402	Otc Fines And Tickets	180	270	250	250
354000	Ordinance Violations	72,618	151,418	-	2,000
361000	Interest	8,115	17,971	9,000	9,000
362000	Rental Income	4,800	4,800	4,800	4,800
364001	Sale of Fixed Asset	-	239,585	-	-
364100	Insurance Proceeds	1,264	1,000	-	-
365900	Sale Of Surplus Metal	830	168	12,100	-
365901	Sale Of Auctioned Assets	17,785	1,353	-	-
366902	Donation-Community Proj.	-	-	-	-
366903	Donation-Recreation Proj.	22,060	15,060	-	-
366904	BCF Contribution Hunter Park	-	2,000	1,700	1,700
366905	Contribution - Pol. Equip.	250	200	-	-
366909	Donation - Vanity Plate	100	25	-	-

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

Account #	Account Description	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>
366911	Special Events	172,900	160,555	143,000	150,000
366913	Donations	-	1,700	-	-
369000	Miscellaneous	35,548	21,358	44,800	20,000
370201	Reserves	-	-	40,000	40,000
381000	Reserves (Prior Years)	-	-	-	-
381200	Transfer From 301	32,200	-	61,800	25,400
381210	Transfer From 110	4,500	-	-	55,050
381302	Transfer From 305	200,000	175,000	150,000	135,000
381401	Transfer From 401	-	-	54,700	-
381406	Transfer From 113	-	4,500	-	-
381407	Transfer From 115	-	111,000	43,000	43,000
383000	Administrative Fees	476,800	469,750	485,750	505,800
389300	State Crime Prevention Grant	1,000	-	1,000	-
	TOTAL REVENUE	<u>\$ 5,537,380</u>	<u>\$ 5,891,783</u>	<u>\$ 5,613,500</u>	<u>\$ 5,784,200</u>

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

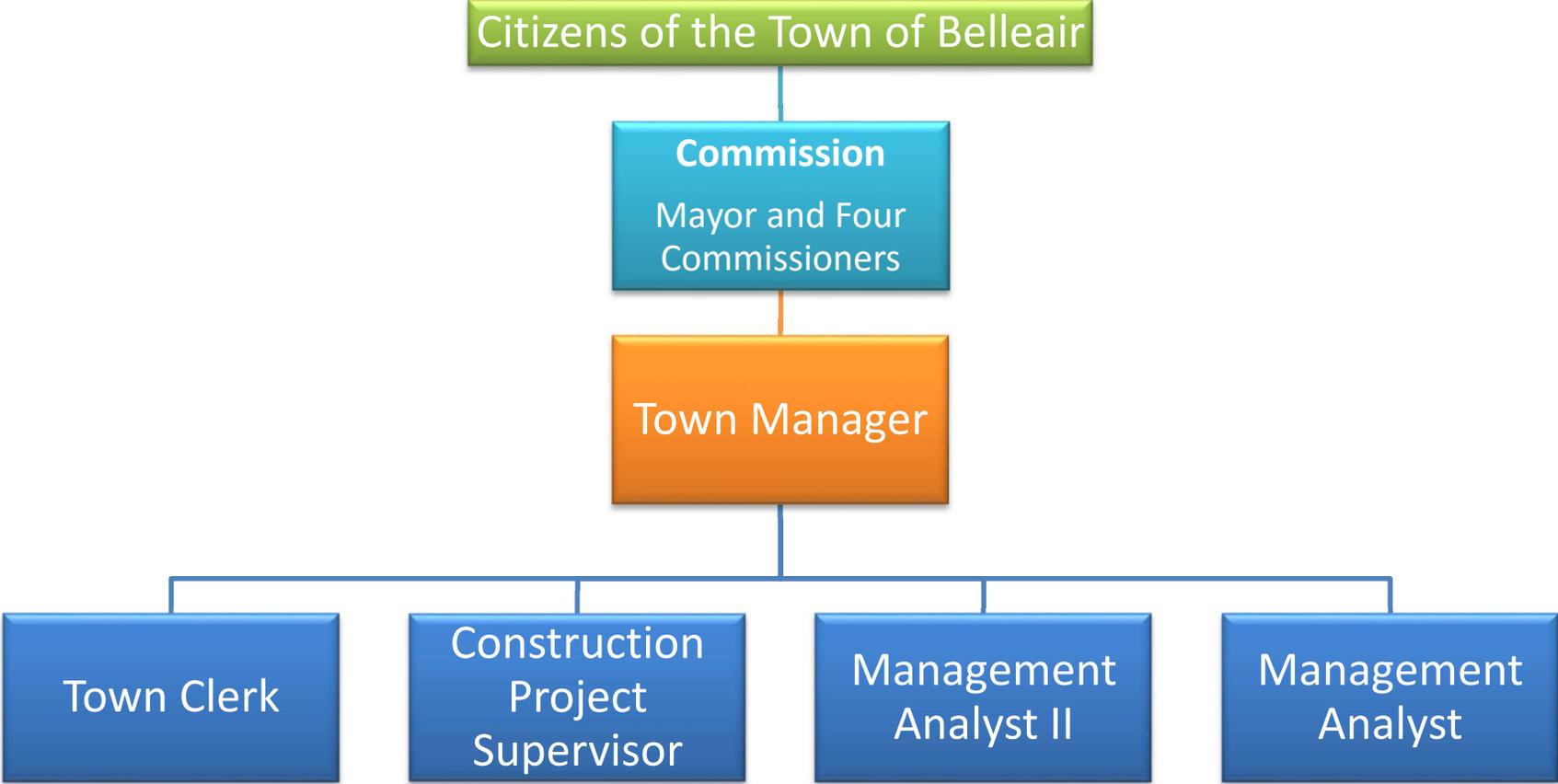
	<u>2015-16 BUDGET</u>	<u>PERCENT OF BUDGET</u>	<u>2016-17 ADOPTED</u>	<u>PERCENT OF BUDGET</u>	<u>PERCENT DIFFERENCE</u>
Administration	\$ 484,100	9%	\$ 562,150	10%	16%
Building	163,450	3%	142,250	2%	-13%
Support Service	1,726,400	31%	1,881,100	33%	9%
Police	1,398,950	25%	1,383,000	24%	-1%
Public Works	643,550	11%	558,650	10%	-13%
Parks & Rec	1,197,050	21%	1,257,050	22%	5%
Total	\$ 5,613,500	100.00%	\$ 5,784,200	100.00%	3%



The Administration Department's 16% increase and the Public Works' 13% decrease reflects the transferring of the Construction Projects Supervisor from Public Works to Administration. The Building Department's 13% decrease is attributed to the reduction of the building official contract to more accurately reflect the service provided to residents.

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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, the construction project supervisor, 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, managing the capital projects, 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 2015-16:

The Administration Department conducted a comprehensive analysis of the capital infrastructure throughout town and used the information to create a new long term capital improvement program. Staff began the process of improving communication throughout town by assessing the citizen’s communication needs through a mail and internet survey. Through collaboration with the Support Services Department the Town Clerk implemented a new digital records management software that will provided improved records retention capabilities.

DEPARTMENT OBJECTIVES FOR FY 2016-17:

The department will continue to work on policies and assist with determining the effectiveness and efficiency of departmental service delivery. Also, staff will continue to provide budgetary support for every department. The other major goal is to commence the town’s strategic planning process and improve the town’s communication with the town residents.

Administration Department Breakdown	Actual	Actual	Budget	Budget
	2013-14	2014-15	2015-16	2016-17
<i>Personnel</i>				
Town Manager	1	1	1	1
Town Clerk	0	0	1	1
Construction Project Supervisor	0	0	0	1
Management Analyst II	0	0	1	1
Management Analyst	0	0	1	1
Personnel Total	1	1	4	5
<i>Annual Expenses</i>				
Personnel	\$ 169,747	\$ 201,545	\$ 395,400	\$ 476,250
Operations	19,904	67,130	82,900	80,000
Capital	15,917	6,000	5,800	5,900
Total Expenses	\$ 205,568	\$ 274,675	\$ 484,100	\$ 562,150

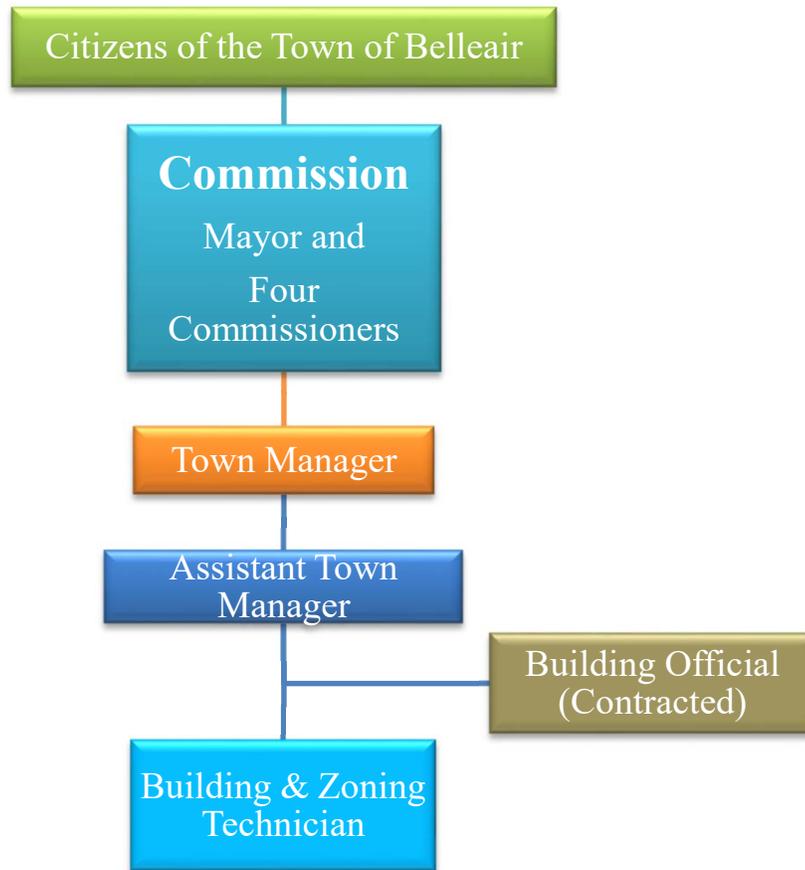
**TOWN OF BELLEAIR
 DETAIL OF EXPENDITURES
 ADMINISTRATION DEPARTMENT**

513100 ADMINISTRATION	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account # PERSONNEL				
51100 Salaries: Executive	\$ -	\$ 1,086	\$ 6,600	\$ 6,600
51200 Salaries	124,836	148,532	283,000	339,200
51201 PT Salaries	121	-	-	-
51500 Sick Leave	6,003	3,375	12,600	15,050
52100 FICA	9,827	10,905	21,300	25,950
52200 Retirement- 401K General	11,699	13,672	25,000	30,550
52300 Life/Hospital Insurance	15,731	21,910	42,100	52,900
52301 Medical Benefit	1,530	2,066	4,800	6,000
TOTAL PERSONNEL	<u>\$ 169,747</u>	<u>\$ 201,545</u>	<u>\$ 395,400</u>	<u>\$ 476,250</u>
OPERATING				
54000 Travel & Per Diem	\$ 7,202	\$ 22,415	\$ 19,800	\$ 19,800
54100 Telephone	2,511	2,808	3,600	4,400
54200 Postage	-	-	1,500	1,600
54620 Maint. Vehicle	129	794	-	1,000
54670 Maint. Equipment	-	-	500	-
54700 Ordinance Codes	-	2,775	3,000	3,000
54930 Advertising	-	500	3,500	3,500
54940 Filing Fees	-	318	1,500	1,500
55100 Office Supplies	-	199	3,000	3,100
55101 Board Expenses	-	812	5,000	5,000
55210 Operating Supplies	1,112	1,980	2,500	2,500
55222 Records Management Fees	-	787	3,000	3,000
55240 Uniforms	60	89	300	650
55260 Protective Clothing	-	-	-	250
55290 Elections	-	-	5,000	-
55410 Memberships	5,067	7,584	10,800	10,800
55420 Training & Aids	3,823	21,707	19,500	19,500
56405 Computer System	-	4,325	-	-
57900 Archives	-	38	400	400
TOTAL OPERATING	<u>\$ 19,904</u>	<u>\$ 67,130</u>	<u>\$ 82,900</u>	<u>\$ 80,000</u>

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

513100 ADMINISTRATION	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
CAPITAL EXPENSES				
56402 Cars	\$ 9,917	\$ -	\$ -	\$ -
57001 Vehicle Debt Service	-	-	5,800	5,900
58102 Equipment Replacement	6,000	6,000	-	-
TOTAL CAPITAL	<u>\$ 15,917</u>	<u>\$ 6,000</u>	<u>\$ 5,800</u>	<u>\$ 5,900</u>
ADMINISTRATION TOTAL	<u>\$ 205,568</u>	<u>\$ 274,675</u>	<u>\$ 484,100</u>	<u>\$ 562,150</u>

**TOWN OF BELLEAIR
ORGANIZATIONAL STRUCTURE
BUILDING DEPARTMENT**



**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 2015-16:

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 2016-17:

The Building Department will continue to provide a high level of customer service to residents and contractors. The town will extend the contract with Florida Municipal Services, Inc to provide for building administration, inspection and floodplain management services. The Building Department will monitor and oversee the redevelopment of the Belleview Inn, 28 Townhomes, and 4 condo midrises. Staff will continue to conduct 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.

Building Department Breakdown	Actual	Actual	Budget	Budget
	2013-14	2014-15	2015-16	2016-17
<i>Personnel</i>				
Building Official	1	0	0	0
Building Technician	1	1	1	1
Personnel Total	2	1	1	1
<i>Annual Expenses</i>				
Personnel	\$ 57,162	\$ 58,606	\$ 60,500	\$ 60,500
Operations	\$ 109,455	\$ 87,656	\$ 102,950	\$ 81,750
Capital	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 166,617	\$ 146,262	\$ 163,450	\$ 142,250

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

515000 BUILDING		<u>2013-14</u>		<u>2014-15</u>		<u>2015-16</u>		<u>2016-17</u>
		<u>ACTUAL</u>		<u>ACTUAL</u>		<u>BUDGET</u>		<u>BUDGET</u>
Account # PERSONNEL								
51200	Salaries	\$ 40,544	\$	41,145	\$	42,150	\$	42,150
51400	Overtime	262		-		-		-
51500	Sick Leave	1,478		1,735		2,050		1,750
52100	FICA	3,177		3,187		3,250		3,250
52200	Retirement-401K General	3,806		3,859		3,800		3,800
52300	Life/Hospital Insurance	6,741		7,476		8,050		8,350
52301	Medical Benefit	1,154		1,204		1,200		1,200
	TOTAL PERSONNEL	<u>\$ 57,162</u>	\$	<u>58,606</u>	\$	<u>60,500</u>	\$	<u>60,500</u>
OPERATING								
53160	Contract Labor	\$ 105,649	\$	80,824	\$	100,000	\$	80,000
54000	Travel & Per Diem	-		-		-		-
54100	Telephone	306		10		250		250
54670	Maintenance-Equipment	2,306		208		500		500
55100	Office Supplies	399		360		300		300
55210	Operating Supplies	352		4,886		500		500
55240	Uniforms	154		265		200		200
55410	Memberships	-		-		-		-
55420	Training & Aids	289		-		-		-
56405	Computer System	-		1,103		1,200		-
	TOTAL OPERATING	<u>\$ 109,455</u>	\$	<u>87,656</u>	\$	<u>102,950</u>	\$	<u>81,750</u>
CAPITAL								
58102	Equipment Replacement	\$ -	\$	-	\$	-	\$	-
	TOTAL CAPITAL	<u>\$ -</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>
	BUILDING TOTAL	<u>\$ 166,617</u>	\$	<u>146,262</u>	\$	<u>163,450</u>	\$	<u>142,250</u>

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



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

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

The role 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

This function is responsible for the management of the human capital of the organization. Its chief duties include managing, recruiting and hiring employees, coordinating employee benefits and suggesting employee training and development strategies. Also, the Human Resources function performs risk management and purchases all lines of insurances from worker's compensation to property & casualty and general liability

Information Technology

The department is also responsible for installation and management of all hardware, software, databases, telecommunications and web communications throughout town. The town contracts with a third party provider to provide workstation management, network administration, voice over internet protocol phone management and enterprise-wide security.

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

PRIOR YEAR ACCOMPLISHMENTS FY 2015-16:

Last year the town was awarded the 22nd consecutive Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2014-15 Comprehensive Annual Financial Report (CAFR). The department, in conjunction with the auditor, successfully implemented several new GASB standards into annual financial report for 2014-2015

The department manages over 80 employees throughout the year. 2015 was the first year of Affordable Care Act compliance reporting which required the support services department to create and implement new policies and procedures for the accurate processing of employee filings.

Last year the department implemented several new tools, including digital records management software, and new field data collection for enhanced geospatial intelligence.

DEPARTMENT OBJECTIVES FOR FY 2016-17:

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. This year's submission will include new statements to conform with GASB pronouncements.

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

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. In addition, with the passing of Charter Amendment Number 2, the Support Services staff will be drafting new purchasing ordinances.

Staff will continue to evaluate the town's technological infrastructure and implement efficiencies where necessary, including a redesign of the town's website.

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

Support Services Department Breakdown	Actual	Actual	Budget	Budget
	2013-14	2014-15	2015-16	2016-17
<i>Personnel</i>				
Assistant Town Manager	1	1	1	1
Assistant Finance Director	0	0	0	1
Finance Supervisor	0	1	1	0
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	0	0	0
Management Analyst	2	1	0	0
Safety Officer	0	0	0	0.5
Personnel Total	8	7	6	6.5
<i>Annual Expenses</i>				
Personnel	\$ 495,545	\$ 501,701	\$ 463,200	\$ 500,800
Operations	\$ 1,286,892	\$ 1,311,076	\$ 1,219,300	\$ 1,287,000
Capital	\$ 19,900	\$ 17,500	\$ 43,900	\$ 33,300
Transfers	\$ 10,684	\$ -	\$ -	\$ 60,000
Total Expenses	\$ 1,813,021	\$ 1,830,276	\$ 1,726,400	\$ 1,881,100

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

519000	SUPPORT SERVICES	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
Account #	PERSONNEL				
51200	Salaries	\$ 353,296	\$ 355,190	\$ 321,200	\$ 342,800
51201	PT Salaries	-	-	-	-
51210	Unused Medical	691	486	-	-
51400	Overtime	1,567	270	400	1,000
51500	Sick Leave	15,240	11,279	11,600	7,350
52100	FICA	28,179	28,041	24,600	26,250
52200	Retirement-401K General	33,247	33,175	28,900	30,850
52300	Life/Hospital Insurance	56,329	63,554	50,000	65,450
52301	Medical Benefit	6,958	6,748	6,000	6,600
52400	Worker's Comp.	-	-	-	-
52500	Unemployment Comp.	-	-	-	-
53100	Physical Exams	38	-	-	-
54212	Insurance-OPEB	-	2,958	20,500	20,500
	TOTAL PERSONNEL	<u>\$ 495,545</u>	<u>\$ 501,701</u>	<u>\$ 463,200</u>	<u>\$ 500,800</u>
	OPERATING				
53110	Town Attorney	\$ 128,268	\$ 191,595	\$ 75,000	\$ 75,750
53151	Professional Services	81,213	16,390	9,300	-
53152	Fire Services	480,155	490,286	490,300	559,000
53153	Copies	16,289	458	-	-
53155	Community Develop. Ser	35,813	-	40,000	30,000
53200	Accounting & Audit	32,189	41,488	32,000	32,000
54000	Travel & Per Diem	5,911	218	-	-
54100	Telephone	9,095	12,966	8,000	12,100
54200	Postage	6,299	3,714	3,500	3,500
54300	Electricity	24,413	22,175	25,000	21,250
54301	Water	-	-	6,400	6,400
54302	Sanitation	-	-	6,900	6,900
54303	Sewer	-	-	8,000	8,000
54401	Equipment Leasing	2,229	914	2,400	15,600
54510	Insurance-General Liabili	183,543	215,758	216,700	226,150
54620	Maintenance-Vehicle	3,189	920	3,500	2,000
54630	Maintenance-Building	53	271	-	-
54670	Maintenance-Equipment	10,103	11,271	11,500	-
54901	Claims/Settlements	-	721	-	-
54905	AHLF Property	19,253	22,668	25,700	26,700

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

519000	SUPPORT SERVICES	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
54930	Advertising	3,538	1,836	2,000	2,000
54950	Employee Relations	6,946	10,746	8,500	8,500
55100	Office Supplies	3,441	3,402	4,500	4,500
55210	Operating Supplies	23,282	25,796	16,000	16,100
55215	Planning & Zoning	41,585	31,366	10,000	10,100
55220	Gasoline & Oil	101,907	48,756	52,500	46,500
55221	Tools	-	38	250	250
55235	Refund Exp	-	9,475	-	-
55240	Uniforms	489	522	1,050	700
55250	Cleaning Supplies	-	-	-	-
55410	Memberships	3,020	263	-	-
55420	Training & Aids	5,189	45	-	-
56405	Computer System	43,940	132,716	145,300	158,000
57100	Library	15,540	14,300	15,000	15,000
	TOTAL OPERATING	<u>\$ 1,286,892</u>	<u>\$ 1,311,076</u>	<u>\$ 1,219,300</u>	<u>\$ 1,287,000</u>
	CAPITAL				
56402	Cars	\$ -	\$ -	\$ -	\$ -
57001	Vehicle Debt Service	-	-	-	-
58101	Capital Purchase	-	-	32,000	18,900
58102	Equipment Replacement	19,900	17,500	11,900	14,400
	TOTAL CAPITAL	<u>\$ 19,900</u>	<u>\$ 17,500</u>	<u>\$ 43,900</u>	<u>\$ 33,300</u>
	TRANSFERS				
	Interfund Transfers	\$ 10,684	\$ -	-	\$ 60,000
	TOTAL TRANSFER	<u>\$ 10,684</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>
	SUPPORT SERVICES TOTAL	<u>\$ 1,813,021</u>	<u>\$ 1,830,276</u>	<u>\$ 1,726,400</u>	<u>\$ 1,881,100</u>

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**TOWN OF BELLEAIR
ORGANIZATIONAL STRUCTURE
POLICE DEPARTMENT**



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 the Town 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 Town Commission, and reports to the Town Manager. The Department's 15 full-time employees, and 9 part-time employees, are divided into five sections: 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.

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 to obtain a minimum of 40 hours of State approved law enforcement training every four years.

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 FY 2015-16:

The department continued to protect and serve the community, officers initiated or responded to a total of 27,767 calls for service, which included 407 residential alarms, and 39 emergency 911 calls. Also, officers minimized economic losses inflicted by the commission of theft, burglary, robbery, arson and criminal mischief, officers conducted 8,996 directed patrols in residential areas, and 5,227 patrols specific to business interests. Officers investigated 134 criminal offenses. The total number of criminal offenses committed declined by 28%.

Enhancements were made to traffic law compliance to improve public safety, reduce motor vehicle crashes, and preserve the family-friendly atmosphere of the Town's residential neighborhoods,

**TOWN OF BELLEAIR
DEPARTMENT OVERVIEW
POLICE DEPARTMENT**

officers conducted 1,460 directed traffic patrols, and took appropriate enforcement actions with 1,081 violators. Officers also conducted 79 directed patrols to monitor and educate motorists navigating the new Indian Rocks Road roundabout. The total number of traffic crashes declined by 15%.

Community relations efforts were increased to enhance communications, understanding, mutual trust, and effective interactions, the Department sponsored another successful Junior/Youth Police Academy in conjunction with the Recreation Department, and offered an outreach “Coffee with a Cop” event that was held at the Biltmore Golf Club.

The department continued code enforcement initiatives and property checks. Officers detected and abated 660 ordinance violations and provided 7,282 home security checks.

Registry programs were improved to enhance bicycle theft investigative effectiveness and the timely return of lost pets.

To enhance officer safety and operational effectiveness through training and equipment updates, officers and staff were provided 1,036 hours of professional development training to comply with State training standards, and were upgraded with the addition of four new patrol vehicles equipped with more efficient communications, safety, and emergency equipment.

The Department has continued its process of revising and updating policies and general orders to address best practices and legal guidelines.

DEPARTMENT OBJECTIVES FOR FY 2016-17

Grow and foster effective police-community relationships, communications, and partnerships. The Department will attempt to offer two public outreach events, and sponsor one youth event.

Provide consistent traffic enforcement efforts to enhance public safety, reduce motor vehicle crashes, and preserve the family-friendly atmosphere of the Town’s residential neighborhoods. The Department will attempt to conduct a minimum of 1,000 directed traffic patrols.

Provide consistent code/ordinance enforcement efforts to maintain/enhance property values and community aesthetics. The Department will attempt to maintain a detection and abatement rate of 550 violations.

Provide proactive police presence/patrols to protect and serve the community and to minimize economic losses inflicted by the commission of theft, burglary, robbery, arson, and criminal mischief. The Department will attempt to conduct a minimum of 6,000 directed patrols in residential areas and 5,000 business checks.

Provide professional development training in compliance with State training standards. The Department will ensure that minimum training standards are met by providing a minimum of 190 hours of professional development training.

**TOWN OF BELLEAIR
DEPARTMENT OVERVIEW
POLICE DEPARTMENT**

Police Department Breakdown	Actual	Actual	Budget	Budget
	2013-14	2014-15	2015-16	2016-17
Personnel:				
Sworn Officers:				
Full-Time Officers				
Police Chief	1	1	1	1
Lieutenant	1	1	1	1
Detective	1	1	1	1
Police Officers	10	9	9	9
Code Enforcement Officer	1	0	0	1
Part-Time Officers				
Code Enforcement Officer	0	1	1	0
Police Officers	4	4	6	6
Total Sworn Officers	18	16	18	19
Non-Sworn Officers:				
Full-Time				
Administrative Assistant	0	1	1	1
Executive Secretary	1	1	1	1
Part-Time				
Customer Service Clerk	2	2	2	2
Executive Secretary	1	0	0	0
Total Non-Sworn Staff	4	4	4	4
Personnel Total	22	20	22	23
Annual Expenses				
Personnel	\$ 1,424,029	\$ 1,330,332	\$ 1,264,350	\$ 1,263,150
Operations	103,972	87,583	88,800	83,150
Capital	35,067	57,730	45,800	36,700
Total Expenses	\$ 1,563,068	\$ 1,475,644	\$ 1,398,950	\$ 1,383,000

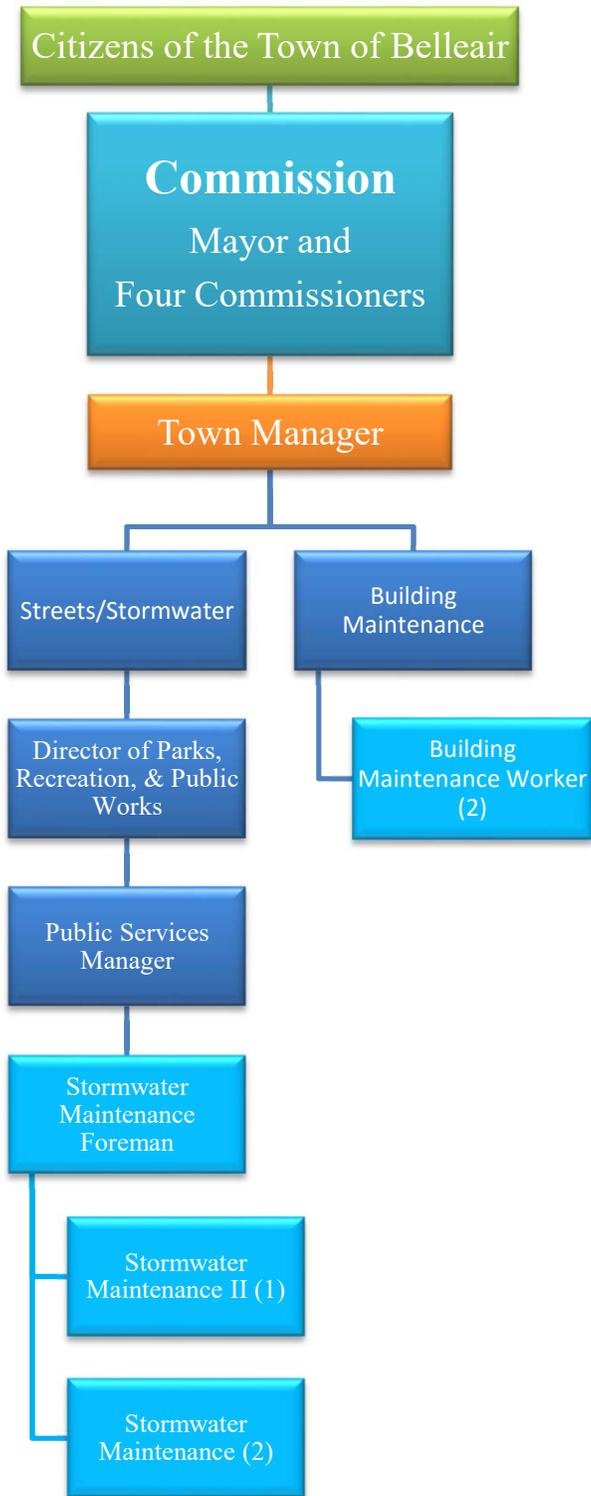
**TOWN OF BELLEAIR
DETAIL OF EXPENDITURES
POLICE DEPARTMENT**

521000 POLICE	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
Account # PERSONNEL				
51000 Incentive Pay	\$ 13,565	\$ 11,729	\$ 15,000	\$ 15,000
51200 Salaries	806,878	776,768	758,850	789,900
51201 PT Salaries	107,830	134,711	132,600	75,200
51210 Unused Medical	1,702	1,309	-	-
51400 Overtime	11,677	11,960	13,000	13,000
51500 Sick Leave	15,020	10,825	18,500	14,300
52100 FICA	73,068	72,241	68,200	66,200
52200 Retirement-401K Genera	13,280	4,816	5,850	5,850
52220 Retirement-Police Office	286,041	213,361	152,000	176,150
52300 Life/Hospital Insurance	82,311	77,410	84,950	91,450
52301 Medical Benefit	11,619	13,656	14,400	15,100
53100 Physical Exams	1,038	1,546	1,000	1,000
TOTAL PERSONNEL	<u>\$ 1,424,029</u>	<u>\$ 1,330,332</u>	<u>\$ 1,264,350</u>	<u>\$ 1,263,150</u>
 OPERATING				
52900 Code Enforcement	\$ 2,789	\$ 2,598	\$ 5,500	\$ 5,000
53151 Professional Services	31,869	25,609	26,100	26,100
54000 Travel & Per Diem	-	-	-	-
54100 Telephone	8,584	5,966	9,000	7,000
54200 Postage	853	292	1,000	800
54401 Equipment Leasing	5,300	5,087	6,250	6,250
54620 Maintenance-Vehicles	20,403	15,391	5,000	5,000
54650 Maintenance-Radios	159	4,247	4,300	4,600
54670 Maintenance-Equipment	8,973	6,145	5,000	5,000
55100 Office Supplies	938	597	2,000	2,000
55209 Crime Prevention	753	239	750	1,000
55210 Operating Supplies	5,857	10,908	11,000	11,000
55221 Tools	51	-	400	400
55223 Traffic Control Equipmen	-	-	4,500	-
55240 Uniforms	5,399	7,614	6,000	6,000
55260 Protective Clothing	7,116	2,891	2,000	3,000
55410 Memberships	50	-	-	-
55420 Training & Aids	4,878	-	-	-
TOTAL OPERATING	<u>\$ 103,972</u>	<u>\$ 87,583</u>	<u>\$ 88,800</u>	<u>\$ 83,150</u>

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

521000 POLICE	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
CAPITAL				
56402 Cars	\$ 30,067	\$ 34,230	\$ -	\$ -
57001 Vehicle Debt Service	-	-	23,800	23,800
58101 Capital Purchase	-	23,500		
58102 Equipment Replacement	5,000	-	22,000	12,900
TOTAL CAPITAL	<u>\$ 35,067</u>	<u>\$ 57,730</u>	<u>\$ 45,800</u>	<u>\$ 36,700</u>
 POLICE TOTAL	 <u>\$ 1,563,068</u>	 <u>\$ 1,475,644</u>	 <u>\$ 1,398,950</u>	 <u>\$ 1,383,000</u>

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



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

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

The Public Works Department comprises of two service centers; stormwater/streets & sidewalks, and facilities maintenance.

Stormwater/Streets & Sidewalks

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.

Facility Maintenance

Staff's mission for facility 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 2015-16:

The stormwater/streets division continues to implement the monthly stormwater maintenance program that began in November 2014. The program included the inspection and maintenance of stormwater infrastructure, sidewalks, and roadways. Staff procured a pipe and manhole inspection camera to more accurately and efficiently assess the condition of the Town's stormwater infrastructure.

Staff completed several in-house drainage projects this past year. Projects included drainage improvements at Varona and Osceola roads, Belleair Creek cleanout and retaining wall repair, and a sump area added on the ballfields. The division repaired and/or replaced approximately 200 sidewalk panels throughout town.

The facility maintenance division continued to perform the daily custodial functions in Town Hall, The Dimmitt Community Center, the John J. Osborne Public Works Building. This past year the Town Hall renovation project was completed. The new construction repurposed the auditorium space into five new offices, conference room, IT room, reception area, and a new commission chamber. Staff also coordinated the resurfacing and repainting of the Dimmitt Community Center's gymnasium floor and added three pickleball courts.

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

DEPARTMENT OBJECTIVES FOR FY 2016-17:

The stormwater/streets division will continue the monthly stormwater maintenance program. The stormwater/streets crew will continue sidewalk, roadway, and drainage repairs throughout the year. Planned projects for the year include the cleanout of Harold's Lake sump and Roebling Road overflow.

The facility maintenance division will continue with its custodial duties in the four town facilities. Staff will continue to conduct repairs and replacement work as needed throughout the town.

Public Works Department Streets Division Breakdown	Budget 2016-17
<i>Personnel:</i>	
Director of Parks/Recreation & Public Works	0.25
Public Services Manager	0.5
Stormwater Maintenance Foreman	1
Stormwater Maintenance Lead Worker	1
Stormwater Maintenance II	1
Stormwater Maintenance I	1
Personnel Total	4.75
<i>Annual Expenses</i>	
Personnel	\$ 268,650
Operations	\$ 115,400
Capital	\$ 43,350
Total Expenses	\$ 427,400

Public Works Department Facility Maintenance Division Breakdown	Budget 2016-17
<i>Personnel:</i>	
Building Maintenance	2
Personnel Total	2
<i>Annual Expenses</i>	
Personnel	\$ 102,550
Operations	\$ 70,600
Capital	\$ 26,300
Total Expenses	\$ 199,450

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

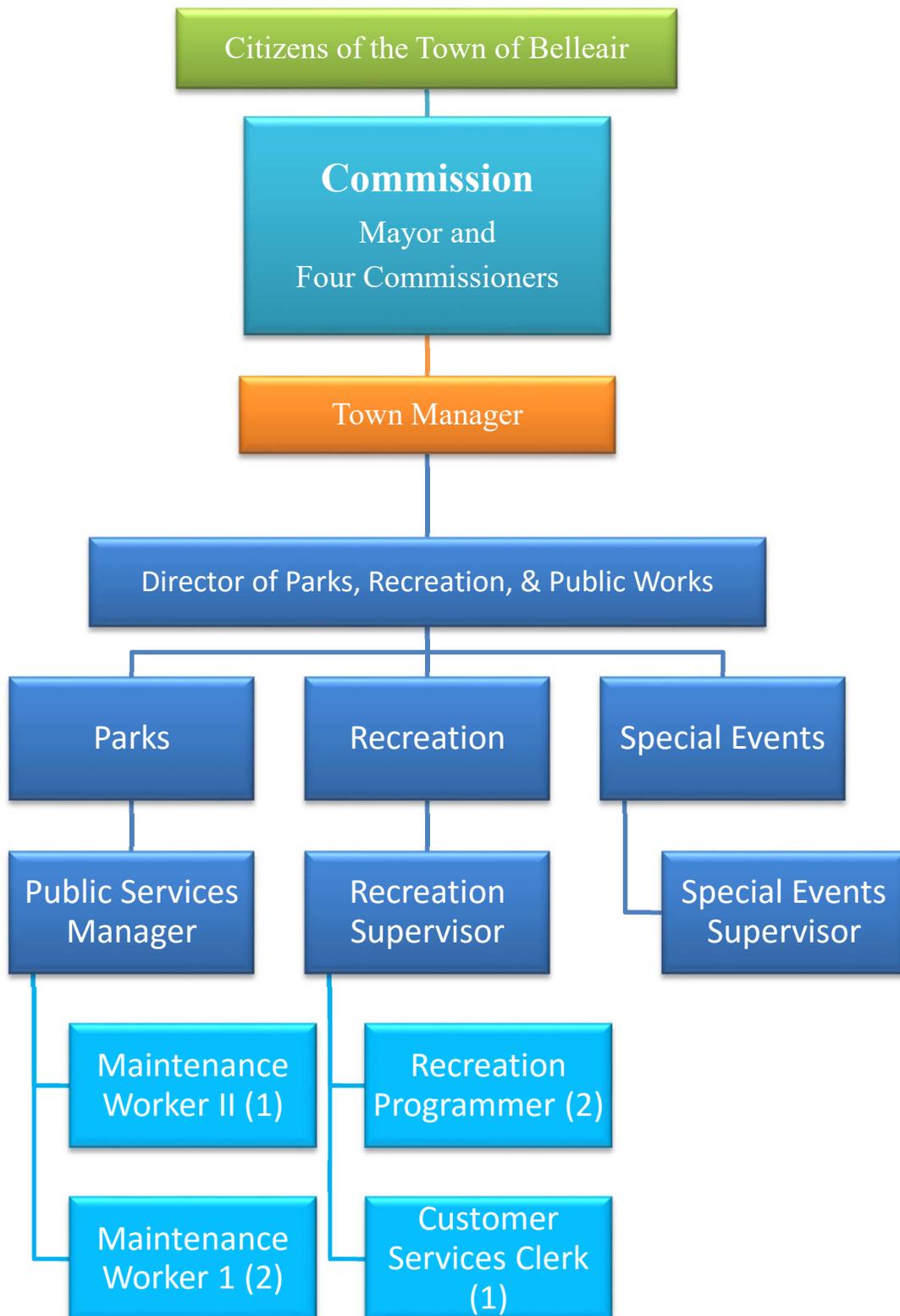
572100	PUBLIC WORKS	2013-14	2014-15	2015-16	2016-17
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account #	PERSONNEL				
51200	Salaries	\$321,889	\$228,585	\$ 256,950	\$ 205,550
51201	PT Salaries	-	-	-	-
51210	Unused Medical	1,542	969	-	-
51400	Overtime	-	15	1,300	1,000
51500	Sick Leave	1,214	3,596	4,350	1,850
52100	FICA	24,192	16,650	19,700	15,750
52200	Retirement-401K General	27,820	20,985	20,600	18,500
52300	Life/Hospital Insurance	50,535	46,854	48,300	50,150
52301	Medical Benefit	6,575	4,838	7,200	7,200
53100	Physical Exams	639	230	450	400
	TOTAL PERSONNEL	<u>\$434,406</u>	<u>\$322,722</u>	<u>\$ 358,850</u>	<u>\$ 300,400</u>
	OPERATING				
53151	Professional Services	\$ -	\$ 12,537	\$ 16,000	\$ 20,500
53410	Street Sweeping	6,819	17,273	19,500	19,500
54000	Travel & Per Diem	924	-	-	-
54100	Telephone	2,835	2,774	2,000	2,150
54310	Energy	12,830	8,768	8,800	40,250
54312	Energy-Street Light	24,548	32,046	30,000	-
54321	Patching Materials	30,379	-	-	-
54620	Maintenance-Vehicle	2,798	10,334	3,000	2,000
54630	Maintenance-Building	38,733	49,738	42,000	41,000
54640	Maintenance-A/C	27,769	17,555	19,500	16,000
54670	Maintenance-Equipment	3,678	939	2,000	2,000
55100	Office Supplies	940	707	500	300
55210	Operating Supplies	813	2,114	2,500	2,000
55217	Traffic Control Energy	-	-	-	-
55221	Tools	1,653	836	1,000	800
55223	Traffic Control Equipment	-	1,933	-	-
55240	Uniforms	2,612	1,161	1,500	1,600
55250	Cleaning Supplies	-	-	3,000	4,500
55260	Protective Clothing	1,467	903	1,800	900
55300	Road Materials & Supplies	-	29,722	30,000	30,000
55410	Memberships	490	-	-	-
55420	Training & Aids	2,184	-	-	-
	TOTAL OPERATING	<u>\$161,472</u>	<u>\$189,340</u>	<u>\$ 183,100</u>	<u>\$ 183,500</u>

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

572100	PUBLIC WORKS	2013-14	2014-15	2015-16	2016-17
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
	CAPITAL				
56402	Cars	\$ 41,428	\$ -	\$ -	\$ -
56568	Renovations		40,733	-	-
57001	Vehicle Debt Service	-	-	25,000	18,500
58101	Capital Purchase	25,000	-	15,300	-
58102	Equipment Replacement	31,000	97,100	61,300	56,250
	TOTAL CAPITAL	<u>\$ 97,428</u>	<u>\$137,833</u>	<u>\$ 101,600</u>	<u>\$ 74,750</u>
	 PUBLIC WORKS TOTAL	 <u>\$693,306</u>	 <u>\$649,895</u>	 <u>\$ 643,550</u>	 <u>\$ 558,650</u>

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



**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 2015-16:

The Parks division implemented various beautification projects at the Police Circle, Barbara Circle, and Fountain Square Park. Parks also partnered with the Belleair Community Foundation to plant 130 Palm Trees along major thoroughfares. The Town celebrated twenty five years as a "Tree City U.S.A." by offering residents multiple tree giveaway programs. There was a continued focus on improving the playing surface of our ballfields by upgrading the irrigation system and adding fraze mowing to our maintenance program.

The Recreation division saw increased numbers in numerous programs including; pickleball, afterschool, teen camp, tennis program, and youth sports programs. A resurfacing and amenity upgrades were added to the Tennis Complex. The Dimmitt Center enhancements included the resurfacing of the gym floors, the addition of pickleball lines to the gym floors, and the continuation of upgrades to gameroom.

The Events division had a continuation of increased interest from sponsors and participants across all events. The garage sale, the Sunset 5k, and the Family Golf Tournament had record numbers of early registration. The Belleair Teen Council participation continues to grow as they had twenty five members.

DEPARTMENT OBJECTIVES FOR FY 2016-17:

The Parks division is planning beautification upgrades at Tennis Complex, Shirley and Manatee medians. Planning of the park redevelopment of Magnolia and Wall Parks in conjunction with the Rosery Road project will continue.

The Recreation division will be focusing on improving programming in general. This will consist of the addition of new programs as well as the adjustment to current programs based on customer's wants and needs. There will be a focus on improving communication both internally and externally. Staff development and training will continue to be key as many new employees will be added this year.

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

The Events division will continue to develop and foster relationships with sponsors and partners to enhance events. An emphasis will be placed on developing a volunteer database to better manage this process. We will continue to seek better ways to offer events at the highest level possible.

Parks & Recreation Department Recreation Division Breakdown	Budget 2016-17
<i>Personnel</i>	
Director of Parks/Recreation & Public Works	0.5
Recreation Supervisor	1
Special Events Coordinator	1
Recreation Programmer II	1
Recreation Programmer	1
Recreation Assistant	1
Personnel Total	5.5
<i>Annual Expenses</i>	
Personnel	\$ 430,300
Operations	\$ 327,350
Capital	\$ 29,850
Total Expenses	\$ 787,500

Parks & Recreation Department Parks Division Breakdown	Budget 2016-17
<i>Personnel</i>	
Director of Parks/Recreation & Public Works	0.25
Public Services Manager	0.5
Maintenance Worker II	2
Maintenance Worker I	1
Personnel Total	3.75
<i>Annual Expenses</i>	
Personnel	\$ 206,550
Operations	\$ 185,950
Capital	\$ 31,950
Total Expenses	\$ 424,450

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

572200	PARKS & RECREATION	2013-14	2014-15	2015-16	2016-17
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account #	PERSONNEL				
51200	Salaries	\$ 379,265	\$ 351,059	\$ 363,000	\$ 412,700
51201	PT Salaries	121,546	126,092	112,000	91,000
51210	Unused Medical	1,941	1,415		-
51400	Overtime	46	28	1,200	1,200
51500	Sick Leave	9,519	12,474	15,650	15,050
52100	FICA	38,863	36,885	35,800	38,550
52200	Retirement-401K General	33,985	32,849	32,700	37,150
52300	Life/Hospital Insurance	94,746	97,729	87,600	99,350
52301	Medical Benefit	7,039	6,372	9,600	10,800
52400	Workmen's Comp.	-	250	-	-
53100	Physical Exams	946	1,282	750	750
	TOTAL PERSONNEL	<u>\$ 687,896</u>	<u>\$ 666,436</u>	<u>\$ 658,300</u>	<u>\$ 706,550</u>
	OPERATING				
53151	Professional Services	\$ 77,085	\$ 62,883	\$ 70,000	\$ 65,000
53153	Copies	3,791	4,788	5,000	5,000
53154	Food Service	2,116	3,368	800	3,000
53160	Contract Labor	65,782	61,787	61,800	61,800
54000	Travel & Per Diem	2,748	179	-	-
54100	Telephone	5,657	5,085	5,600	5,600
54300	Electricity	38,953	37,706	37,000	37,000
54601	Maintenance-Hunter Park	-	2,192	5,600	5,600
54618	Maintenance-Tennis Courts	382	1,243	12,000	2,000
54619	Fields/Courts	17,539	17,501	13,500	15,000
54670	Maintenance-Equipment	4,716	5,484	7,000	7,000
54680	Maintenance-Grounds	17,592	16,815	16,500	20,000
54682	Tree Trimming	20,584	20,023	31,000	35,000
54684	Hunter Park	-	5,636		
54685	Tree Replacement	4,583	5,978	-	-
54686	Holiday Lighting	6,767	7,768	7,000	10,000
54910	Plantings	3,175	5,691	4,700	4,700
55100	Office Supplies	1,943	1,798	1,800	1,800
55210	Operating Supplies	9,810	13,699	10,000	10,000
55218	Beautification	13,823	8,717	-	-
55221	Tools	447	279	500	500

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

572200	PARKS & RECREATION	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
55230	Chemicals	9,071	8,806	9,500	9,500
55231	Summer Camp	18,454	17,405	19,000	19,000
55232	Teen Camp	3,415	4,264	4,450	6,650
55233	Sports Leagues	25,679	23,421	25,000	27,000
55234	Special Events	139,871	127,760	120,000	127,000
55235	Refund Expenditures	4,870	6,013	-	-
55237	Day Camps	1,924	2,300	2,500	3,200
55238	Funky Friday	3,504	5,297	5,000	5,000
55239	Specialty Camps	2,354	3,183	5,200	5,200
55240	Uniforms	1,479	1,951	2,500	2,500
55260	Protect. Cloth.	1,117	892	1,250	1,250
55410	Memberships	1,821	20	-	-
55420	Training & Aids	10,045	16	-	-
56405	Computer System	7,321	5,957	5,500	5,500
57201	Rec-Vending	2,471	3,371	3,000	3,000
	TOTAL OPERATING	<u>\$ 530,889</u>	<u>\$ 499,274</u>	<u>\$ 492,700</u>	<u>\$ 503,800</u>
	CAPITAL				
56402	Cars	\$ -	\$ -	\$ -	\$ -
56686	Mowing Stock	-	-	-	-
57001	Vehicle Debt Service	-	-	7,400	7,650
58101	Capital Purchase	26,338	12,968	10,000	6,500
58102	Equipment Replacement	32,500	38,050	28,650	32,550
	TOTAL CAPITAL	<u>\$ 58,838</u>	<u>\$ 51,018</u>	<u>\$ 46,050</u>	<u>\$ 46,700</u>
	PARKS & RECREATION TOTAL	<u>\$ 1,277,623</u>	<u>\$ 1,216,728</u>	<u>\$ 1,197,050</u>	<u>\$ 1,257,050</u>

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ENTERPRISE FUNDS

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

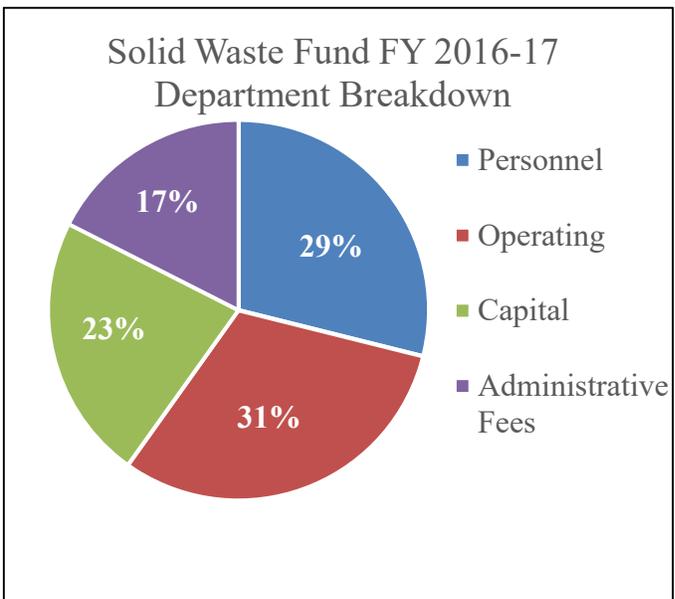
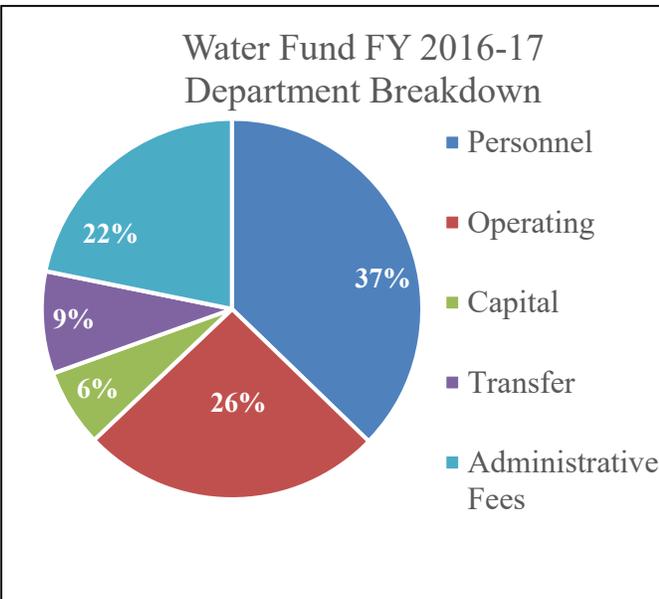
<u>Fund</u>	<u>Revenues</u>	<u>2014-15 BUDGET</u>	<u>2015-16 ADOPTED</u>	<u>PERCENT INCREASE/DECREASE</u>
401	Water	\$ 1,455,800	\$ 1,485,400	2.0%
402	Solid Waste	<u>1,075,150</u>	<u>1,039,300</u>	-3.3%
		\$2,530,950	\$2,524,700	-0.2%

<u>Fund</u>	<u>Expenditures</u>			
401	Water	\$ 1,455,800	\$ 1,485,400	2.0%
402	Solid Waste	<u>1,075,150</u>	<u>1,039,300</u>	-3.3%
		\$2,530,950	\$2,524,700	-0.2%

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

Personnel related expenses account 37% of Water Fund expenditures. Operating expenses account for 26% 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 29% of the Solid Waste Fund expenditures. Operating expenses account for 31% of the Solid Waste Fund expenditures. The remaining funds are for the purchase of capital equipment and transfers to other funds.



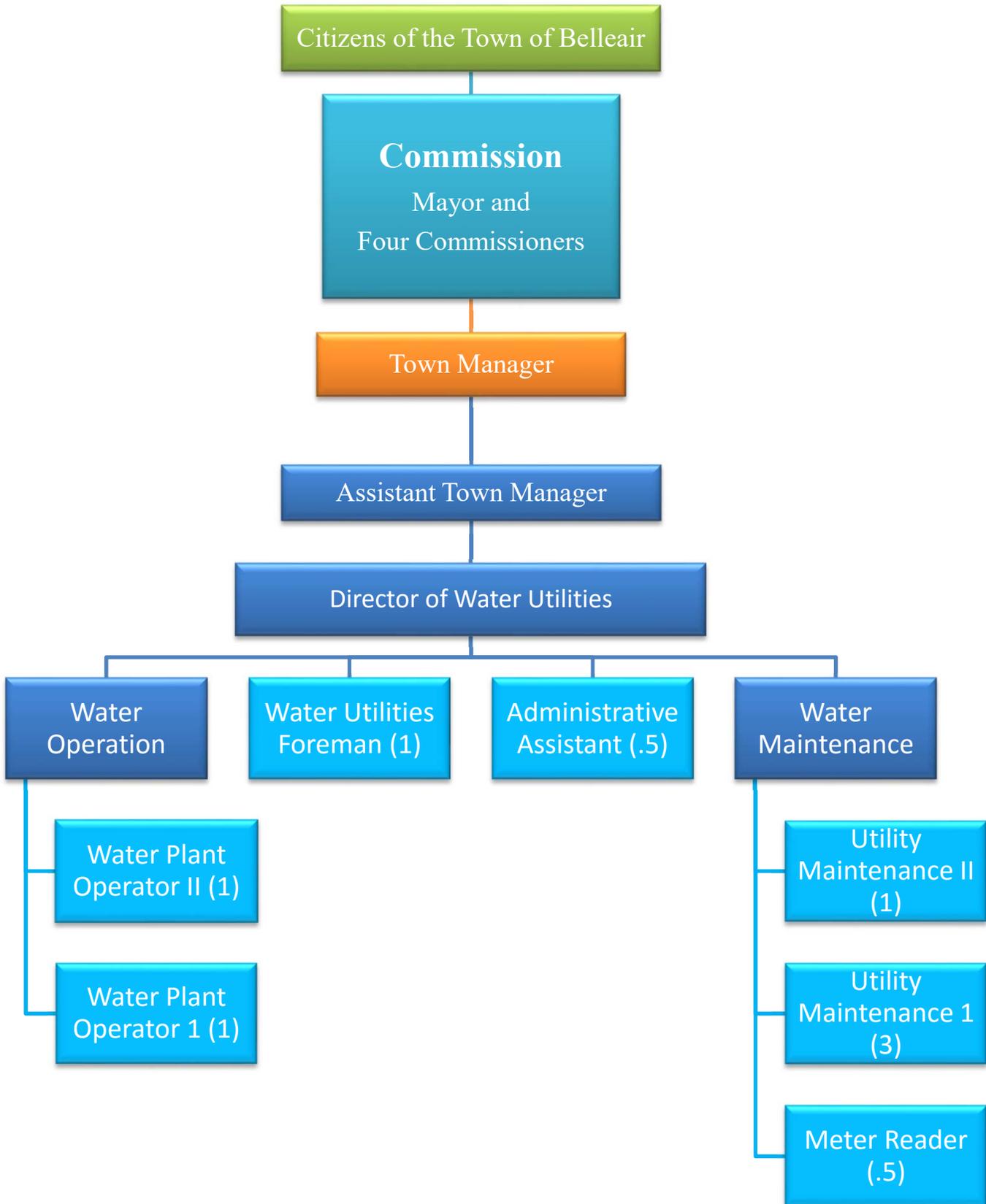
**TOWN OF BELLEAIR
ENTERPRISE FUNDS
DETAIL OF REVENUES**

WATER FUND		<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>
Account #	Account Description				
337901	Water Supply/Dist. Grant	\$ 45,713	\$ 10,575	\$ -	\$ -
343300	Water Utility Revenue	1,417,237	1,420,107	1,425,000	1,457,000
343310	Water Tap Fees	3,800	5,370	600	600
343311	Dual Check Valve	-	-	-	-
361000	Interest	34	1,831	1,000	1,000
361100	Interest-Meter Deposits	26	15	-	-
365900	Sale Of Surplus Metal	-	2,376	2,500	-
369000	Miscellaneous	3,209	16,524	-	-
381200	Transfer From 301	9,000	14,500	26,700	26,800
381400	Transfer From 001	-	-	-	-
381402	Transfer From 403	-	-	-	-
381404	Transfer	-	-	-	-
389701	Capital Contributions	243,564	764,731	-	-
TOTAL REVENUE		\$ 1,722,584	\$ 2,236,029	\$ 1,455,800	\$ 1,485,400

SOLID WASTE FUND		<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>
Account #	Account Description				
337300	Recyc. Grant (State Of Florida)	\$ 3,004	\$ 2,978	\$ 3,000	\$ 3,000
343400	Sanitation	801,112	788,562	800,000	825,900
343401	Permit-Roll Off Container	1,150	950	500	500
361000	Interest	31	1,831	500	500
364000	Gain/Loss Of Fixed Assets	-	-	18,000	10,000
369000	Miscellaneous	979	2,414	-	-
381000	Reserves (Prior Years)	-	-	127,450	98,900
381200	Transfer From 301	-	12,000	125,700	100,500
381400	Transfer From 001	-	-	-	-
381402	Transfer From 403	-	-	-	-
TOTAL REVENUE		\$ 806,276	\$ 808,735	\$ 1,075,150	\$ 1,039,300

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**TOWN OF BELLEAIR
ORGANIZATIONAL STRUCTURE
WATER DEPARTMENT**



**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 three state licensed operators. An “A” operator (the Director) and one each of “B” and “C” 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 2015-16:

With the help of Cardno Engineering the department applied for and was granted 4-log disinfection treatment of Belleair’s water of which is a higher standard of disinfection. The department continues to meet all regulatory requirements without any violations. This past year there was a major water main break at the Hotel development site resulting in a boil water notice being issued. Staff responded quickly and effectively and the notice was lifted within the minimum required sampling time without further testing being required.

Two major road projects were completed with the replacement of antiquated infrastructure or the addition of new water lines for fire protection and water quality.

The department partnered with other local municipalities for various projects such as large water main taps, use of equipment, training, and expert advice. By doing so staff saved time and money by foregoing the need to bid for services, provide training for the partner city for their personnel, and only purchase the necessary parts required for the job at hand. One project saved the town approximately \$5,000.

The Water Treatment Plant Operator Trainee passed his state license test and is now a licensed Class “C” Water Treatment Plant Operator. The water plant operators are attending reverse osmosis treatment training classes anticipating the Town changing its water treatment to reverse osmosis. By doing so Belleair will be a part of an elite community that is self-sufficient in all things they do, for their residents and the natural resources they are stewards of.

DEPARTMENT OBJECTIVES FOR FY 2016-17:

First and foremost is the department’s commitment of providing 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 designed. Also, the training and continuing education program for Water Department personnel will be prioritized.

**TOWN OF BELLEAIR
DEPARTMENT OVERVIEW
WATER DEPARTMENT**

Staff is continuing the valve exercise program with the documentation of the number of turns to open and close the valve, the level of ease of operation, and identification of broken valves to be repaired.

The department will continue the maintenance of the meter reading system by replacing the old Datamatic product with the Zenner units to achieve more reliability and efficiency for our residents.

The department will build upon the very productive local networking with neighboring municipalities. These municipalities which treat their water by Reverse Osmosis have pledged their support to us by volunteering to review and recommend strategies in our quest for Reverse Osmosis funding and design based on their experiences.

Water Department Breakdown	Actual	Actual	Budget	Budget
	2013-14	2014-15	2015-16	2016-17
Personnel				
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	1	1	1
UTIL MAINT II	1	1	1	1
UTIL MAINT I	3	3	3	3
WTP TRNEE	1	1	0	0.25
Meter Reader	0.5	0.5	0.5	0.5
Employee Total	11	10	9	9.25
Annual Expenses				
Personnel	\$ 603,672	\$ 562,138	\$ 537,950	\$ 553,300
Operations	449,270	465,332	415,750	381,150
Capital	75,776	68,900	71,800	97,900
Administration Fees	306,300	303,050	313,400	323,700
Transfers	-	-	116,900	129,350
Total Expenses	\$ 1,435,018	\$ 1,399,421	\$ 1,455,800	\$ 1,485,400

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

533000 WATER	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
Account # PERSONNEL				
51200 Salaries	\$ 438,558	\$ 397,935	\$ 372,900	\$ 384,250
51201 PT Salaries	-	160	-	-
51210 Unused Medical	1,200	1,363	-	-
51400 Overtime	1,872	2,108	8,000	8,000
51500 Sick Leave	2,986	6,339	7,800	4,750
52100 FICA	33,898	31,742	28,600	29,400
52200 Retirement-401K General	36,778	35,128	33,600	34,600
52300 Life/Hospital Insurance	76,361	76,381	76,600	81,500
52301 Medical Benefit	11,789	10,908	10,200	10,500
53100 Physical Exams	230	75	250	300
TOTAL PERSONNEL	<u>\$ 603,672</u>	<u>\$ 562,138</u>	<u>\$ 537,950</u>	<u>\$ 553,300</u>
 OPERATING				
53151 Professional. Services	\$ 113,468	\$ 47,075	\$ 11,500	\$ 11,500
54000 Travel & Per Diem	720	2,358	2,500	2,500
54100 Telephone	3,172	2,450	3,200	3,200
54200 Postage	5,111	6,206	4,700	4,700
54300 Electricity	59,139	62,528	58,000	58,000
54301 Water	-	-	300	300
54302 Sanitation	-	-	2,300	2,300
54303 Sewer	-	-	200	200
54315 Pin. Cty. Water	8,394	13,496	20,500	20,700
54400 Equip. Rental	112	-	2,750	2,750
54614 Maintenance -Meters	31,095	103,299	30,000	31,600
54620 Maintenance-Vehicle	8,363	2,325	6,000	6,000
54630 Maintenance-Building	11,822	10,471	6,000	6,000
54670 Maintenance-Equipment	23,131	19,053	3,500	5,000
54680 Maintenance-Grounds	-	-	-	-
54900 Bad Debt	-	-	400	400
55100 Office Supplies	2,832	1,419	2,500	2,500
55210 Operating Supplies	5,213	4,738	7,750	7,800
55213 Laboratory Test	16,295	14,415	18,000	18,200
55214 Lab Supplies	7,545	6,040	8,000	8,100
55220 Gasoline & Oil	-	7,647	11,700	7,000
55221 Tools	2,006	1,339	2,000	2,000
55230 Chemicals	13,647	18,493	20,400	22,450

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

533000 WATER	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
55235 Refund Exp	-	219	-	-
55240 Uniforms	1,668	1,499	1,500	1,500
55260 Protective Clothing	1,437	1,688	2,500	2,500
55410 Memberships	1,377	1,394	2,000	2,000
55420 Training & Aids	3,835	1,788	4,000	4,000
56405 Computer System	2,507	500	12,900	13,250
56463 Lab Analyzer	-	-	-	-
57301 Miscellaneous	6,912	7,425	7,200	7,200
59200 Repay-Loan-GF	-	-	40,000	-
59900 Depreciation	119,469	127,465	123,450	127,500
TOTAL OPERATING	<u>\$ 449,270</u>	<u>\$ 465,332</u>	<u>\$ 415,750</u>	<u>\$ 381,150</u>
 CAPITAL				
56402 Cars	\$ 32,883	\$ 32,200	\$ 47,200	\$ 22,000
58101 Capital Purchase	4,893	-	-	42,500
58102 Equipment Replacement	38,000	36,700	24,600	33,400
TOTAL CAPITAL	<u>\$ 75,776</u>	<u>\$ 68,900</u>	<u>\$ 71,800</u>	<u>\$ 97,900</u>
 TRANSFER				
58001 Reserve Transfer	\$ -	\$ -	\$ 102,200	\$ 129,350
58115 Transfer to 001	-	-	14,700	-
TOTAL TRANSFER	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,900</u>	<u>\$ 129,350</u>
 ADMINISTRATIVE FEES				
59904 Support Services	\$ 243,500	\$ 264,600	\$ 274,300	\$ 242,100
59906 Administration	30,300	38,450	39,100	81,600
59907 Fuel & Oil	32,500	-	-	-
TOTAL ADMIN. FEES	<u>\$ 306,300</u>	<u>\$ 303,050</u>	<u>\$ 313,400</u>	<u>\$ 323,700</u>
 WATER TOTAL	 <u>\$ 1,435,018</u>	 <u>\$ 1,399,421</u>	 <u>\$ 1,455,800</u>	 <u>\$ 1,485,400</u>

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**TOWN OF BELLEAIR
ORGANIZATIONAL STRUCTURE
SOLID WASTE DEPARTMENT**



TOWN OF BELLEAIR
DEPARTMENT OVERVIEW
SOLID WASTE DEPARTMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

The Solid Waste Department is responsible for collection and disposal of all of the Town's waste, debris and recycling. The Solid Waste Department provides a standard of service that includes twice a week pickup of residential waste, once a week single stream recycling pick up, once a week residential yard waste collection as well as commercial and multi-family dumpster collection.

Currently, the residential collection days are separated into two different pickup schedules. Monday and Thursday, from Indian Rock Rd and Bayview Dr. South to Mehlenbacher Rd. down to Bluffview Dr. Tuesday and Friday's routes include all properties East of Indian Rock Rd. from Ponce de Leon Blvd. North to Willadel Dr. and South of Ponce de Leon Blvd. to Melenbacher Rd. Wednesday is designated for special pickups for a minimum charge, for large piles, appliances, furniture, and other miscellaneous or unusual items. Hazardous waste, electronic collection and construction material disposal is provided by private haulers as well as by Pinellas County.

PRIOR YEAR ACCOMPLISHMENTS FY 2015-16:

The town continued contracting the City of Clearwater to provide single-stream recycling collection. After increasing to 64-gallon capacity. The increased capacity and ease of single stream collection led to a threefold increase in tonnage of recycled materials by 10%. Over time, the diversion of waste to recycling resulted in decreases in disposal expenses.

Solid Waste also traded and purchased a new refuse vehicle with an automated tipping mechanism, assisting staff with lifting heavy bins, such as the recycle carts.

The department partnered with Proshred for a community shredding event. Also, through a joint effort with Pinellas County staff organized and supervised two Haz-to-Go events. This allowed residents to safely dispose of unwanted documents and their unwanted hazardous materials. This resulted in over 175 participants and 10,000 pounds of hazardous waste collected. Ranging from electronics, chemicals, paint and etc.

DEPARTMENT OBJECTIVES FOR FY 2016-17:

The department will continue working with the Pinellas County Haz-to-go operations and Proshred for proper disposal of waste and unwanted documents.

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 rear-load refuse packers. The department also plans on purchasing a SAT 6- Satellite Collection unit with a six-yard capacity to replace the two refuse scooters currently in use.

The Department will be assessing the feasibility of collecting the recycling as well, eliminating the expense of the City of Clearwater contract as well as increasing the service level.

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

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	Budget	Budget
	2013-14	2014-15	2015-16	2016-17
<i>Personnel:</i>				
Supervisor	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5
Foreman	1	1	1	1
Refuse Collector	3	3	3	3
Part Time Driver	0	0	0	0.25
Employee Total	5.5	5.5	5.5	5.75
<i>Annual Expense:</i>				
Personnel	\$ 280,179	\$ 271,002	\$ 286,150	\$ 300,350
Operations	317,357	293,091	325,150	321,850
Capital	181,091	177,200	291,500	235,000
Transfer	-	-	-	-
Administration Fees	170,500	166,700	172,350	182,100
Total Expense	\$ 949,127	\$ 907,993	\$ 1,075,150	\$ 1,039,300

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

534000 SOLID WASTE	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>
Account # PERSONNEL				
51200 Salaries	\$ 195,195	\$ 189,337	\$ 196,000	\$ 207,000
51201 PT Salaries	3,354	-	-	-
51210 Unused Medical	210	93	-	-
51400 Overtime	3,040	1,857	2,500	2,500
51500 Sick Leave	2,315	2,200	3,650	950
52100 FICA	15,499	14,274	15,000	15,800
52200 Retirement-401K General	18,028	16,279	17,600	18,650
52300 Life/Hosp. Ins.	34,807	41,529	44,300	48,050
52301 Medical Benefit	5,801	5,170	6,600	6,900
53100 Physical Exams	1,930	263	500	500
TOTAL PERSONNEL	<u>\$ 280,179</u>	<u>\$ 271,002</u>	<u>\$ 286,150</u>	<u>\$ 300,350</u>
OPERATING				
53151 Professional Services	\$ 2,110	\$ -	\$ -	\$ -
53160 Contract Labor	7,626	2,705	9,000	2,000
54000 Travel & Per Diem	-	74	100	100
54100 Telephone	1,264	744	1,450	1,450
54200 Postage	5,375	5,585	5,000	5,000
54340 Garbage & Trash Disposal	106,938	103,404	110,000	125,400
54342 Recycling	75,471	83,000	80,000	80,000
54620 Maintenance-Vehicle	31,925	20,683	30,000	25,000
54630 Maintenance-Building	121	142	-	-
54670 Maintenance-Equipment	10,369	171	1,200	1,200
54900 Bad Debt	-	-	500	500
55100 Office Supplies	484	153	500	500
55210 Operating Supplies	17,386	7,410	6,500	6,500
55220 Gasoline & Oil	-	14,399	19,800	16,000
55221 Tools	303	173	300	300
55240 Uniforms	1,408	1,575	1,800	2,350
55260 Protective Clothing	1,667	1,682	1,800	2,350
55410 Memberships	-	200	-	-
55420 Training & Aids	356	665	1,000	1,000
56405 Computer System	-	9	1,200	1,200
59900 Depreciation	54,554	50,317	55,000	51,000
TOTAL OPERATING	<u>\$ 317,357</u>	<u>\$ 293,091</u>	<u>\$ 325,150</u>	<u>\$ 321,850</u>

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

534000 SOLID WASTE	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
CAPITAL				
56402 Cars	\$ -	\$ 110,200	\$ 205,000	\$ 150,000
58101 Capital Purchase	92,591	-	-	-
58102 Equipment Replacement	88,500	67,000	86,500	85,000
TOTAL CAPITAL	<u>\$ 181,091</u>	<u>\$ 177,200</u>	<u>\$ 291,500</u>	<u>\$ 235,000</u>
TRANSFER				
58001 Reserve Transfer	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFER	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADMINISTRATIVE FEES				
59904 Support Services	\$ 117,900	\$ 145,550	\$ 150,850	\$ 136,200
59906 Administration	20,100	21,150	21,500	45,900
59907 Fuel & Oil	32,500	-	-	-
TOTAL ADMIN. FEES	<u>\$ 170,500</u>	<u>\$ 166,700</u>	<u>\$ 172,350</u>	<u>\$ 182,100</u>
SOLID WASTE TOTAL	<u>\$ 949,127</u>	<u>\$ 907,993</u>	<u>\$ 1,075,150</u>	<u>\$ 1,039,300</u>

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EQUIPMENT REPLACEMENT FUND

TOWN OF BELLEAIR
FISCAL YEAR 2015-16 THRU 2020-21
CAPITAL EQUIPMENT REPLACEMENT FUND

	Asset Number	Rep. Year	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
			Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget
BUILDING														
02 Ford Explorer	A-34		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000	
Total Building			\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Total Current			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Future				\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Reserve Balance			\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000	
SUPPORT SERVICES														
Network Upgrades			\$ 22,500	* \$ -	\$ 9,000	* \$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 20,000	\$ 5,000
Hardware/Software			\$ 16,000	* \$ -	\$ 9,000	* \$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 20,000	\$ 5,000
11' Ford Fusion Hybrid	A-85	2022	\$ 6,500	\$ 3,000	\$ 9,500		\$ 9,500	\$ -	\$ 9,500	\$ -	\$ 9,500	\$ -	\$ 9,500	\$ -
13' Ford Fusion	A-90	2023	\$ 3,900	\$ 2,000	\$ 5,900	\$ 2,000	\$ 7,900	\$ 2,000	\$ 9,900	\$ 2,000	\$ 11,900	\$ 2,000	\$ 13,900	\$ 2,000
Shortel Phones			\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,400	\$ 7,400	\$ 2,500	\$ 9,900	\$ 2,500	\$ 12,400	\$ 2,500	\$ 14,900	\$ 2,500
Vehicle Lease Reserve				\$ 4,400	\$ 4,400		\$ 4,400		\$ 4,400		\$ 4,400		\$ 4,400	
Total Support Services			\$ 51,400	\$ 11,900	\$ 42,800	\$ 14,400	\$ 39,200	\$ 14,500	\$ 53,700	\$ 14,500	\$ 68,200	\$ 14,500	\$ 82,700	\$ 14,500
Total Current			\$ 20,500	* \$ -	\$ 18,000	* \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Future				\$ 11,900		\$ 14,400		\$ 14,500		\$ 14,500		\$ 14,500		\$ 14,500
Reserve Balance			\$ 30,900		\$ 24,800		\$ 39,200		\$ 53,700		\$ 68,200		\$ 82,700	
POLICE														
			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
07' Mercury Milan	B-16		\$ 15,000	* \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11' Ford Crown Victoria	B-21	2018	\$ -	\$ 5,000	\$ 5,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
12' Ford Fusion	B-22	2020	\$ 4,000	* \$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12' Ford Interceptor (Taurus)	B-23	2017	\$ -	\$ 5,000	\$ 5,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
14' Ford Fusion SE	B-24	2020	\$ -	\$ 3,000	\$ 3,000	\$ 2,000	\$ 5,000	\$ 3,000	\$ 8,000	* \$ -	\$ -	\$ -	\$ -	\$ -
14' Ford Explorer Interceptor	B-25	2020		\$ 6,000	\$ 6,000	\$ 6,000	\$ 12,000	\$ 6,000	\$ 18,000	* \$ -	\$ -	\$ -	\$ -	\$ -
18 MPID Tasers and Acc.			\$ 2,000	\$ 2,000	\$ 4,000	\$ 3,900	\$ 7,900	\$ 2,000	\$ 9,900	\$ 2,000	\$ 11,900	\$ 2,000	\$ 13,900	\$ 2,000
Radio System			\$ 2,000	\$ 1,000	\$ 3,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 5,000	\$ 1,000	\$ 6,000	\$ 1,000	\$ 7,000	\$ 1,000
Total Police			\$ 23,000	\$ 22,000	\$ 26,000	\$ 12,900	\$ 38,900	\$ 12,000	\$ 50,900	\$ 3,000	\$ 27,900	\$ 3,000	\$ 30,900	\$ 3,000
Total Current			\$ 19,000	* \$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	* \$ -	\$ -	\$ -	\$ -	\$ -
Total Future				\$ 22,000		\$ 12,900		\$ 12,000		\$ 3,000		\$ 3,000		\$ 3,000
Reserve Balance			\$ 4,000		\$ 26,000		\$ 38,900		\$ 24,900		\$ 27,900		\$ 30,900	

TOWN OF BELLEAIR
FISCAL YEAR 2015-16 THRU 2020-21
CAPITAL EQUIPMENT REPLACEMENT FUND

	Asset Number	Rep. Year	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
			Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget
PUBLIC WORKS														
03' Ford F-150	A-37		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12' Ford Explorer AWD	A-86	2020	\$ 7,000	\$ 3,000	\$ 10,000	\$ 3,000	\$ 13,000	\$ 3,000	\$ 16,000	\$ 3,000	\$ 19,000	\$ -	\$ -	\$ -
11' Chevy Equinox	A-88	2019	\$ 5,000	\$ 2,500	\$ 7,500	\$ 2,500	\$ 10,000	\$ 2,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -
13' Ford F250 Supercab	A-89	2021	\$ 2,850	\$ 2,850	\$ 5,700	\$ 2,850	\$ 8,550	\$ 2,850	\$ 11,400	\$ 2,850	\$ 14,250	\$ 2,850	\$ 17,100	\$ -
14' F350 Dump Body	A-95	2022	\$ 5,250	\$ 5,250	\$ 10,500	\$ 5,250	\$ 15,750	\$ 5,250	\$ 21,000	\$ 5,250	\$ 26,250	\$ 5,250	\$ 31,500	\$ 5,250
Air Conditioning			\$ 80,000	\$ 10,000	\$ 90,000	\$ 10,000	\$ 100,000	\$ 10,000	\$ 110,000	\$ 10,000	\$ 120,000	\$ 10,000	\$ 130,000	\$ 10,000
Steerloader		2020	\$ 9,000	\$ 4,500	\$ 13,500	\$ 4,500	\$ 18,000	\$ 4,500	\$ 22,500	\$ 4,500	\$ 27,000	\$ 4,500	\$ 31,500	\$ 4,500
Generators			\$ 30,000	\$ 10,000	\$ 40,000	\$ 10,000	\$ 50,000	\$ 10,000	\$ 60,000	\$ 10,000	\$ 70,000	\$ 10,000	\$ 80,000	\$ 10,000
General Equipment			\$ 17,000	\$ 2,600	\$ 18,100	\$ 8,600	\$ 26,700	\$ 1,000	\$ 27,700	\$ 1,000	\$ 28,700	\$ 1,000	\$ 29,700	\$ 1,000
Vactron Trailer			\$ 8,000	\$ 8,000	\$ 16,000	\$ 8,000	\$ 24,000	\$ 8,000	\$ 32,000	\$ 8,000	\$ 40,000	\$ 8,000	\$ 48,000	\$ 8,000
Quickview Haloptic Camera					\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 3,100	\$ 1,550	\$ 4,650	\$ 1,550	\$ 6,200	\$ 1,550
Total Public Works			\$ 164,100	\$ 48,700	\$ 211,300	\$ 56,250	\$ 267,550	\$ 48,650	\$ 316,200	\$ 46,150	\$ 349,850	\$ 43,150	\$ 374,000	\$ 40,300
Total Current			\$ 1,500	\$ -	\$ 12,500	\$ -	\$ 19,000	\$ -	\$ 17,100	\$ -				
Total Future				\$ 48,700		\$ 56,250		\$ 48,650		\$ 46,150		\$ 43,150		\$ 40,300
Reserve Balance			\$ 162,600		\$ 211,300		\$ 267,550		\$ 303,700		\$ 330,850		\$ 356,900	
RECREATION														
06' Ford F-150 Pickup	A-43	2015	\$ 14,000		\$ 14,000		\$ 14,000		\$ 14,000		\$ 14,000		\$ 14,000	
10' Ford E-350 Club Wagon	A-81	2018	\$ 12,200	\$ 2,400	\$ 14,600	\$ 2,400	\$ 17,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
13' Ford Escape	A-87	2020	\$ 6,000	\$ 3,000	\$ 9,000	\$ 4,000	\$ 13,000	\$ 4,000	\$ 17,000	\$ 4,000	\$ 21,000	\$ -	\$ -	\$ -
11' Ford F150 Pickup	A-93	2021	\$ 9,300	\$ 1,850	\$ 11,150	\$ 2,000	\$ 13,150	\$ 2,000	\$ 15,150	\$ 2,000	\$ 17,150	\$ 2,000	\$ 19,150	\$ -
11' Ford F-150 Pickup	A-94	2021	\$ 9,300	\$ 1,850	\$ 11,150	\$ 2,000	\$ 13,150	\$ 2,000	\$ 15,150	\$ 2,000	\$ 17,150	\$ 2,000	\$ 19,150	\$ -
99' GMC Boom Truck	A-97		\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 30,000	\$ 10,000	\$ 40,000	\$ 10,000	\$ 50,000	\$ 10,000	\$ 60,000	\$ 10,000
Recpro Software		2021	\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000	\$ 10,000	\$ 2,000	\$ 12,000	\$ 2,000	\$ 14,000	\$ 2,000
Playground West		2026	\$ 6,800	\$ 3,400	\$ 10,200	\$ 3,400	\$ 13,600	\$ 3,400	\$ 17,000	\$ 3,400	\$ 20,400	\$ 3,400	\$ 23,800	\$ 3,400
Playground East		2026			\$ 1,400	\$ 1,400	\$ 1,400	\$ 2,800	\$ 1,400	\$ 4,200	\$ 1,400	\$ 5,600	\$ 1,400	
Tennis Court Refinish		2026	\$ 6,000	\$ 5,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000
Toro Mower Stock			\$ 3,600	\$ 3,600	\$ 7,200	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	\$ 7,200	\$ 3,600	\$ 10,800	\$ 3,600
Reel Mower			\$ 9,200		\$ 5,950		\$ 5,750	\$ 2,000	\$ 7,750	\$ 2,000	\$ 9,750	\$ 2,000	\$ 11,750	\$ 2,000
John D. Tractor			\$ 14,800	\$ -	\$ -		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,000	\$ 5,500	\$ 8,500	\$ 1,500
14' Dump Trailer			\$ 550	\$ 550	\$ 1,100	\$ 550	\$ 1,650	\$ 550	\$ 2,200	\$ 550	\$ 2,750	\$ 550	\$ 3,300	\$ 550
Toro MD Utility Vehicle		2026			\$ 1,300	\$ 1,300	\$ 1,300	\$ 2,600	\$ 1,300	\$ 3,900	\$ 1,300	\$ 5,200	\$ 1,300	
Gym Floor Resurface		2026			\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,000	\$ 1,500	\$ 4,500	\$ 1,500	\$ 6,000	\$ 1,500	
Total Recreation			\$ 105,750	\$ 33,650	\$ 110,350	\$ 32,550	\$ 135,500	\$ 37,250	\$ 155,750	\$ 37,250	\$ 193,000	\$ 37,250	\$ 209,250	\$ 29,250
Total Current			\$ 24,050	\$ 5,000	\$ 7,400	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ 38,300	\$ -
Total Future				\$ 28,650		\$ 32,550		\$ 37,250		\$ 37,250		\$ 37,250		\$ 29,250
Reserve Balance			\$ 81,700		\$ 102,950		\$ 118,500		\$ 155,750		\$ 172,000		\$ 170,950	
Total Gen. Equipment			\$ 354,250	\$ 116,250	\$ 400,450	\$ 116,100	\$ 491,150	\$ 112,400	\$ 586,550	\$ 100,900	\$ 648,950	\$ 97,900	\$ 706,850	\$ 87,050
Total Current Equipment			\$ 65,050	\$ 5,000	\$ 25,400	\$ -	\$ 17,000	\$ -	\$ 38,500	\$ -	\$ 40,000	\$ -	\$ 55,400	\$ -
Total Future Equipment				\$ 111,250		\$ 116,100		\$ 112,400		\$ 100,900		\$ 97,900		\$ 87,050
Total Reserve Balance			\$ 289,200		\$ 375,050		\$ 474,150		\$ 548,050		\$ 608,950		\$ 651,450	

TOWN OF BELLEAIR
FISCAL YEAR 2015-16 THRU 2020-21
CAPITAL EQUIPMENT REPLACEMENT FUND

Water Fund Projected Capital Equipment Replacement

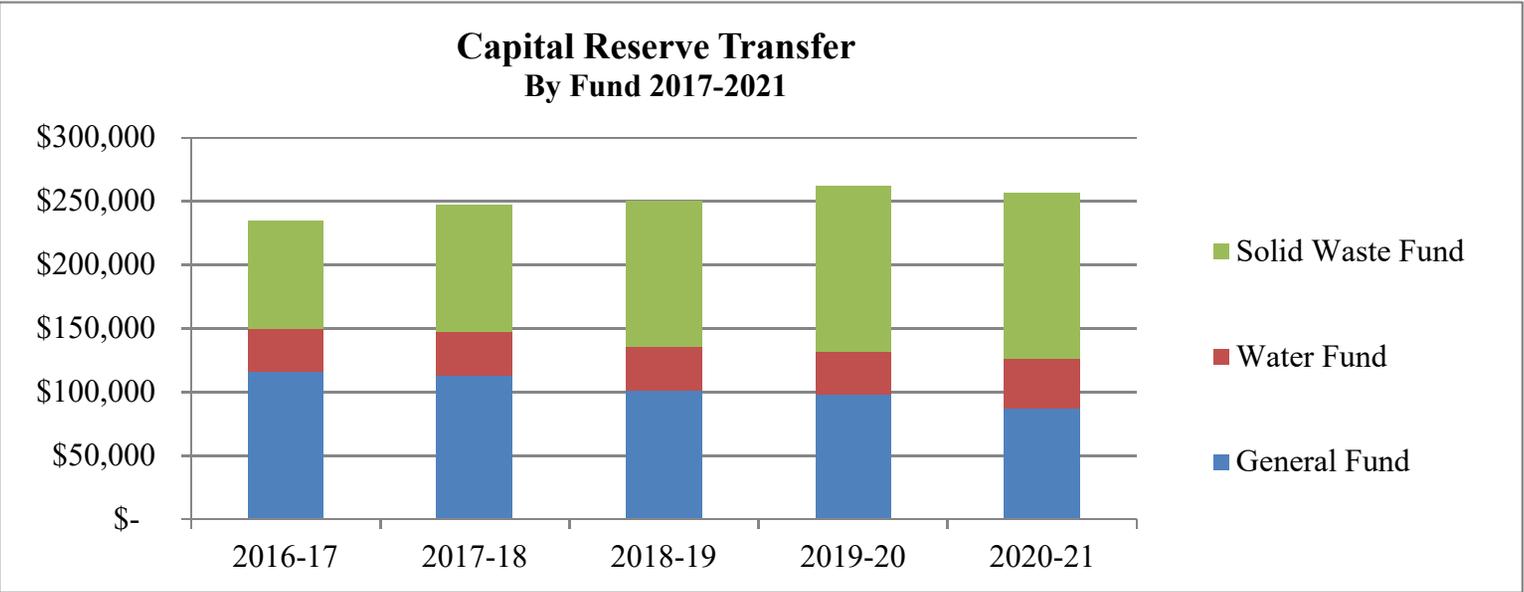
	Asset Num.	Replace Year	2015-16		2016-17		2017-18		2018-19		2019-20		2019-21	
			Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget
07' Ford F-150 Pickup	A-03	2017	\$ 13,600	\$ 3,200	\$ 16,800 *	\$ 2,000								
03' Ford F150 Supercab	A-36	2013	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000	\$ 10,000	\$ 2,000	\$ 12,000	\$ 2,000
04' F250 Pickup	A-39	NO REP.												
05' Ford F250 Pickup	A-44	2016	\$ 19,500 *	\$ 14,800										
13' F150 Supercab	A-92	2021	\$ 4,400	\$ 3,000	\$ 7,400	\$ 3,000	\$ 10,400	\$ 3,000	\$ 13,400	\$ 3,000	\$ 16,400	\$ 3,000	\$ 19,400 *	\$ 3,000
14' F250 4X4 Utility Body	A-95	2022	\$ 4,200	\$ 4,200	\$ 8,400	\$ 4,200	\$ 12,600	\$ 4,200	\$ 16,800	\$ 4,200	\$ 21,000	\$ 4,200	\$ 25,200	\$ 4,200
15' Ford F250 4x2 Utility Body	A-98	2020	\$ -	\$ 4,200	\$ 4,200	\$ 7,700	\$ 11,900	\$ 4,200	\$ 16,100	\$ 4,200	\$ 20,300 *	\$ 4,200		
17' Ford F250 4x2 Utility Body		2021			\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 14,000	\$ 7,000	\$ 21,000	\$ 7,000	\$ 28,000 *	\$ 7,000
2017 TBD F150								\$ 4,950	\$ 4,950	\$ 4,950	\$ 9,900	\$ 4,950	\$ 14,850	\$ 4,950
2020 TBD F250											\$ 6,440	\$ 6,440	\$ 6,440	\$ 6,440
2021 TBD F150													\$ -	\$ 4,500
2021 TBD F250													\$ -	\$ 7,180
Ditch Witch Trencher/2013			\$ 6,000	\$ 2,000	\$ 8,000	\$ 2,000	\$ 10,000	\$ 2,000	\$ 12,000	\$ 2,000	\$ 14,000 *	\$ 2,000	\$ -	\$ 2,000
Lab Analyzer			\$ 2,000	\$ 1,000	\$ 3,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 5,000	\$ 1,000	\$ 6,000	\$ 1,000	\$ 7,000	\$ 1,000
Pumps/2021			\$ 7,200 *		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,000	\$ 1,500	\$ 4,500 *	\$ 1,500	\$ -	\$ 2,000
General Equipment			\$ 39,400	\$ 5,000	\$ 44,400	\$ 5,000	\$ 49,400	\$ 5,000	\$ 54,400	\$ 5,000	\$ 59,400	\$ 5,000	\$ 64,400	\$ 5,000
Total			\$ 98,300	\$ 39,400	\$ 96,200	\$ 35,400	\$ 112,800	\$ 34,850	\$ 147,650	\$ 34,850	\$ 182,500	\$ 41,290	\$ 177,290	\$ 49,270
Total Current			\$ 26,700 *	\$ 14,800	\$ 16,800 *	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 38,800 *	\$ 7,700	\$ 47,400 *	\$ 10,000
Total Future				\$ 24,600		\$ 33,400		\$ 34,850		\$ 34,850		\$ 33,590		\$ 39,270
Reserve Balance			\$ 71,600		\$ 79,400		\$ 112,800		\$ 147,650		\$ 143,700		\$ 129,890	

Solid Waste Fund Projected Capital Equipment Replacement

	Asset Num.	Replace Year	2015-16		2016-17		2017-18		2018-19		2019-20		2019-21	
			Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget	Reserve	Budget
08' International 4300 Grapple	A-48	2019	\$ 45,000	\$ 25,000	\$ 70,000	\$ 25,000	\$ 95,000 *	\$ 55,000						
07' Refuse Packer	A-79	2016	\$ 125,700 *	\$ 24,300	\$ -									
11' EZ Pack Goliath	A-80	2017	\$ 65,500	\$ 35,000	\$ 100,500 *	\$ 49,500	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000	\$ 75,000	\$ 25,000
13' Ford F150 Reg Cab	A-91	2018	\$ 3,000	\$ 1,500	\$ 4,500	\$ 10,000	\$ 14,500 *	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15' Hino EZ Pack Goliath	A-99	2020	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000	\$ 75,000	\$ 25,000	\$ 100,000 *	\$ 50,000	\$ -	\$ 25,000
17' HINO 338 EZ-PACK	SW-08	2021			\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000	\$ 75,000	\$ 25,000	\$ 100,000 *	\$ 50,000
2017 TBD Packer							\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000	\$ 75,000	\$ 25,000
2018 TBD F150								\$ -	\$ 2,400	\$ 2,400	\$ 4,950	\$ 7,350	\$ 4,950	\$ 4,950
2018 TBD Grapple								\$ -	\$ 12,500	\$ 12,500	\$ 25,000	\$ 37,500	\$ 25,000	\$ 25,000
2020 TBD Packer									\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Trash Cushman														
Trash Cushman														
Total			\$ 239,200	\$ 110,800	\$ 200,000	\$ 134,500	\$ 184,500	\$ 156,500	\$ 175,000	\$ 114,900	\$ 289,900	\$ 179,950	\$ 319,850	\$ 179,950
Total Current			\$ 125,700 *	\$ 24,300	\$ 100,500 *	\$ 49,500	\$ 109,500 *	\$ 56,500	\$ -	\$ -	\$ 100,000 *	\$ 50,000	\$ 100,000 *	\$ 50,000
Total Future				\$ 86,500		\$ 85,000		\$ 100,000		\$ 114,900		\$ 129,950		\$ 129,950
Reserve Balance			\$ 113,500		\$ 99,500		\$ 75,000		\$ 175,000		\$ 189,900		\$ 219,850	

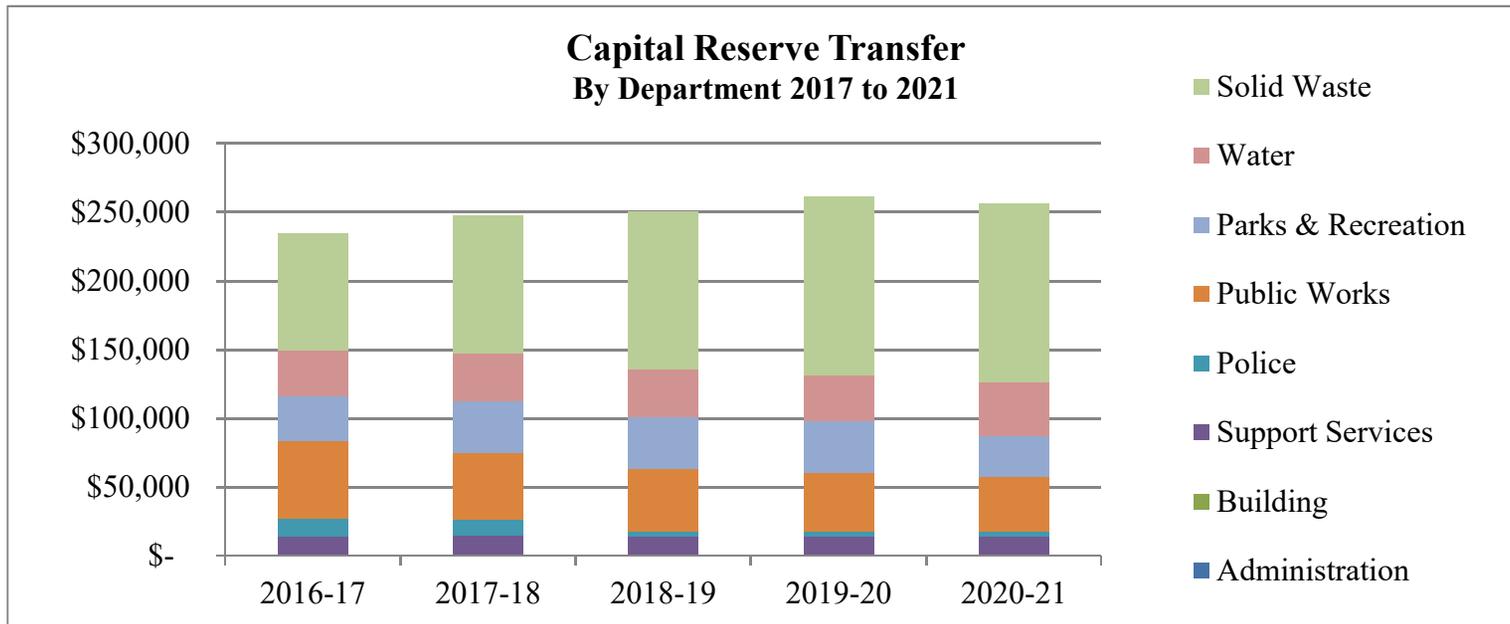
**TOWN OF BELLEAIR
CAPITAL EQUIPMENT REPLACEMENT
CAPITAL RESERVE TRANSFER BY FUND**

Capital Reserve Transfer By Fund					
	2016-17	2017-18	2018-19	2019-20	2020-21
General Fund	\$ 116,100	\$ 112,400	\$ 100,900	\$ 97,900	\$ 87,050
Water Fund	\$ 33,400	\$ 34,850	\$ 34,850	\$ 33,590	\$ 39,270
Solid Waste Fund	\$ 85,000	\$ 100,000	\$ 114,900	\$ 129,950	\$ 129,950
Total	\$ 234,500	\$ 247,250	\$ 250,650	\$ 261,440	\$ 256,270



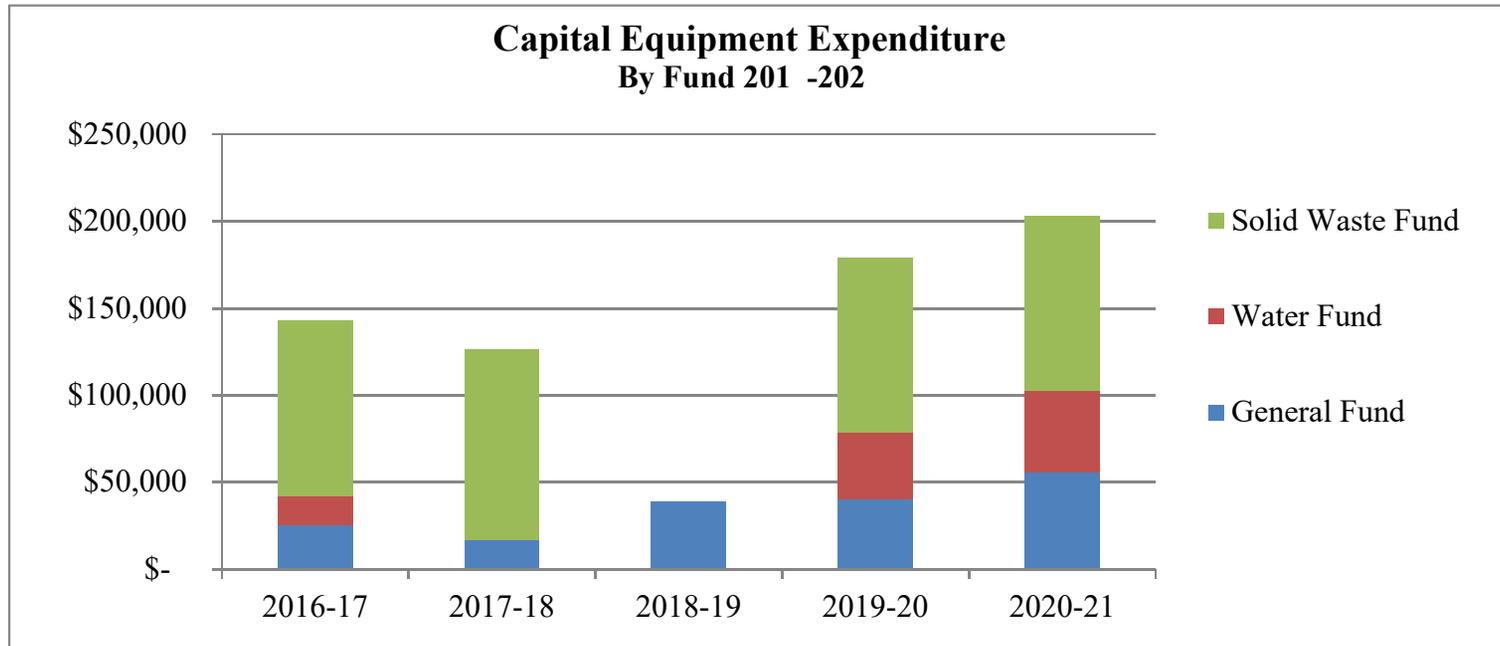
**TOWN OF BELLEAIR
CAPITAL EQUIPMENT REPLACEMENT
CAPITAL RESERVE TRANSFER BY DEPARTMENT**

Capital Reserve Transfer By Department					
	2016-17	2017-18	2018-19	2019-20	2020-21
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Building	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services	\$ 14,400	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Police	\$ 12,900	\$ 12,000	\$ 3,000	\$ 3,000	\$ 3,000
Public Works	\$ 56,250	\$ 48,650	\$ 46,150	\$ 43,150	\$ 40,300
Parks & Recreation	\$ 32,550	\$ 37,250	\$ 37,250	\$ 37,250	\$ 29,250
Water	\$ 33,400	\$ 34,850	\$ 34,850	\$ 33,590	\$ 39,270
Solid Waste	\$ 85,000	\$ 100,000	\$ 114,900	\$ 129,950	\$ 129,950
Total	\$ 234,500	\$ 247,250	\$ 250,650	\$ 261,440	\$ 256,270



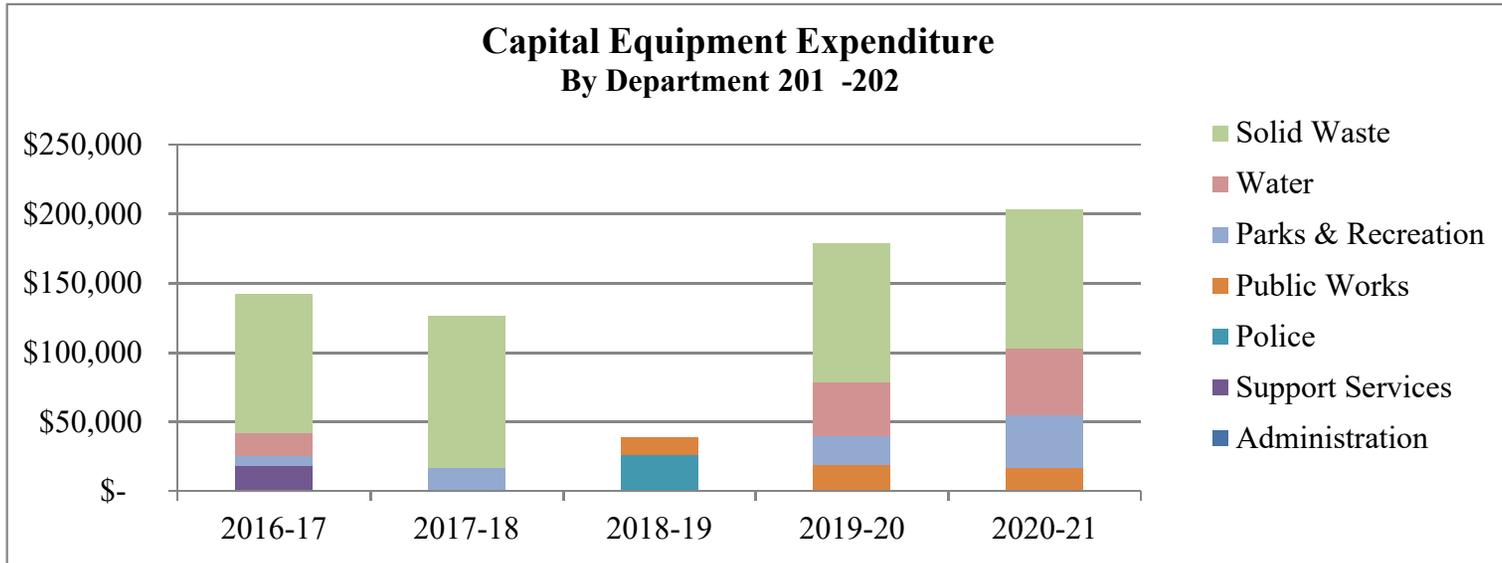
**TOWN OF BELLEAIR
CAPITAL EQUIPMENT REPLACEMENT
EXPENDITURES BY FUND**

Capital Equipment Expenditure By Fund					
	2016-17	2017-18	2018-19	2019-20	2020-21
General Fund	\$ 25,400	\$ 17,000	\$ 38,500	\$ 40,000	\$ 55,400
Water Fund	\$ 16,800	\$ -	\$ -	\$ 38,800	\$ 47,400
Solid Waste Fund	\$ 100,500	\$ 109,500	\$ -	\$ 100,000	\$ 100,000
Total	\$ 142,700	\$ 126,500	\$ 38,500	\$ 178,800	\$ 202,800



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

Capital Equipment Expenditure By Department					
	2016-17	2017-18	2018-19	2019-20	2020-21
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services	\$ 18,000	\$ -	\$ -	\$ -	\$ -
Police	\$ -	\$ -	\$ 26,000	\$ -	\$ -
Public Works	\$ -	\$ -	\$ 12,500	\$ 19,000	\$ 17,100
Parks & Recreation	\$ 7,400	\$ 17,000	\$ -	\$ 21,000	\$ 38,300
Water	\$ 16,800	\$ -	\$ -	\$ 38,800	\$ 47,400
Solid Waste	\$ 100,500	\$ 109,500	\$ -	\$ 100,000	\$ 100,000
Total	\$ 142,700	\$ 126,500	\$ 38,500	\$ 178,800	\$ 202,800



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

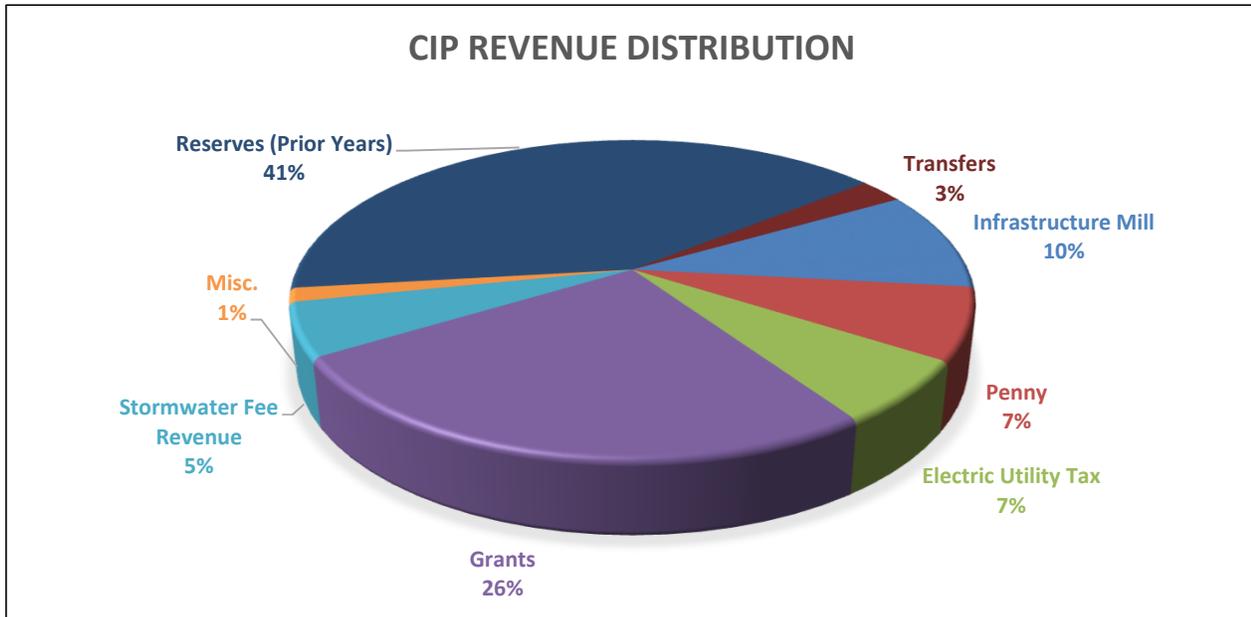
- Revenue forecast – This section shows the detail of projected revenue over the next five years, the budgeted amount for the previous year, and the actual budgeted revenues during the prior two years.
- Expenditure forecast- This section shows the detail of project expenditures over the next five years, 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 201 -1 THRU 20 -

	Budget	Budget	Forecast	Forecast	Forecast	Forecast
REVENUES	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Infrastructure Mill	\$ 593,300	\$ 627,300	\$ 639,850	\$ 652,650	\$ 665,700	\$ 679,000
Penny	\$ 433,600	\$ 455,000	\$ 464,100	\$ 473,400	\$ 482,850	\$ 492,500
Electric Utility Tax	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Grant SWFWMD	\$ 523,200	\$ 1,609,800	\$ 550,000	\$ 281,250	\$ 281,250	
Stormwater	\$ 337,400	\$ 337,400	\$ 337,400	\$ 337,400	\$ 337,400	\$ 337,400
Miscellaneous		\$ 87,500				
Reserves Prior Years	\$ 61,950	\$ 2,552,600	\$ 202,150	\$ 379,150	\$ 330,150	
Transfer From 110	\$ 60,300					
Transfer From 001		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Transfer From 115	\$ 97,000	\$ 97,000	\$ 97,000	\$ 97,000	\$ 97,000	\$ 97,000
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 2,506,750	\$ 6,226,600	\$ 2,750,500	\$ 2,680,850	\$ 2,654,350	\$ 2,065,900
EXPENDITURES	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Palmetto		\$ 660,000		\$ 562,500	\$ 562,500	
Park Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Traffic Control Equipment	\$ 12,000	\$ -				
Pinellas Rd	\$ -	\$ 1,650,000	\$ 1,100,000			
Street Light Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Orlando Rd	\$ -	\$ 467,000				
Rosery Rd	\$ 1,479,750	\$ 2,219,600				
Osceola Rd	\$ -	\$ -		\$ 460,350	\$ 460,350	
Small Roadway Projects	\$ 75,000	\$ 130,000	\$ 178,000	\$ 205,500	\$ 216,500	\$ 242,500
Harolds Lake	\$ -	\$ 175,000				
IRR North of Roundabout						
IRR Poinsettia to Roundabout						
IRR South of Poinsettia						
Magnolia						
Ponce East of Roundabout			\$ 562,500	\$ 562,500		
Carl					\$ 550,000	
The Mall						\$ 500,000
Poinsettia East						
Varona						
Transfer of Reserves		\$ -				\$ 483,400
Transfer to 401						
Transfer to 001	\$ 150,000	\$ 135,000	\$ 120,000	\$ 100,000	\$ 75,000	\$ 50,000
Transfer Suntrust	\$ 715,000	\$ 715,000	\$ 715,000	\$ 715,000	\$ 715,000	\$ 715,000
Totals	\$ 2,506,750	\$ 6,226,600	\$ 2,750,500	\$ 2,680,850	\$ 2,654,350	\$ 2,065,900
FUND BALANCE	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Expenditure	\$ 2,506,750	\$ 6,226,600	\$ 2,750,500	\$ 2,680,850	\$ 2,654,350	\$ 1,582,500
Revenue	\$ 2,444,800	\$ 3,674,000	\$ 2,548,350	\$ 2,301,700	\$ 2,324,200	\$ 2,065,900
Change in FB	\$ (61,950)	\$ (2,552,600)	\$ (202,150)	\$ (379,150)	\$ (330,150)	\$ 483,400
Fund Balance	\$ 3,989,441	\$ 1,436,841	\$ 1,234,691	\$ 855,541	\$ 525,391	\$ 1,008,791

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

Capital Projects Fund Revenues		2013-14	2014-15	2015-16	2016-17
Account	Account Description	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
311100	Infrastructure Mill	\$ 564,913	\$ 576,478	\$ 593,300	\$ 627,300
312600	Penny	267,337	379,217	433,600	455,000
314100	Electric Utility Tax	442,298	423,379	400,000	400,000
334100	Grants	-	-	-	-
337902	Stormwater Management	66,928		523,200	1,609,800
341903	Intergovernmental	36,244			
343600	Stormwater Fee Revenue	339,559	338,819	337,400	337,400
361000	Interest	29	1,544	-	-
366904	BCF Contribution	297,025			
366913	Donations	-		-	-
369000	Miscellaneous	1,000	79,403	-	87,500
381000	Reserves (Prior Years)	-		61,950	2,552,600
381210	Transfer from 110	175,200	135,300	60,300	-
381400	Transfer from 001	-	29,000	-	60,000
381402	Transfer from 403	-		-	-
381406	Transfer from 113 (Tree Fund)	21,100			
381407	Transfer from 115	-		97,000	97,000
384010	Debt Proceeds	4,755,754		-	-
TOTAL REVENUE		<u>\$ 6,967,387</u>	<u>\$ 1,963,140</u>	<u>\$ 2,506,750</u>	<u>\$ 6,226,600</u>

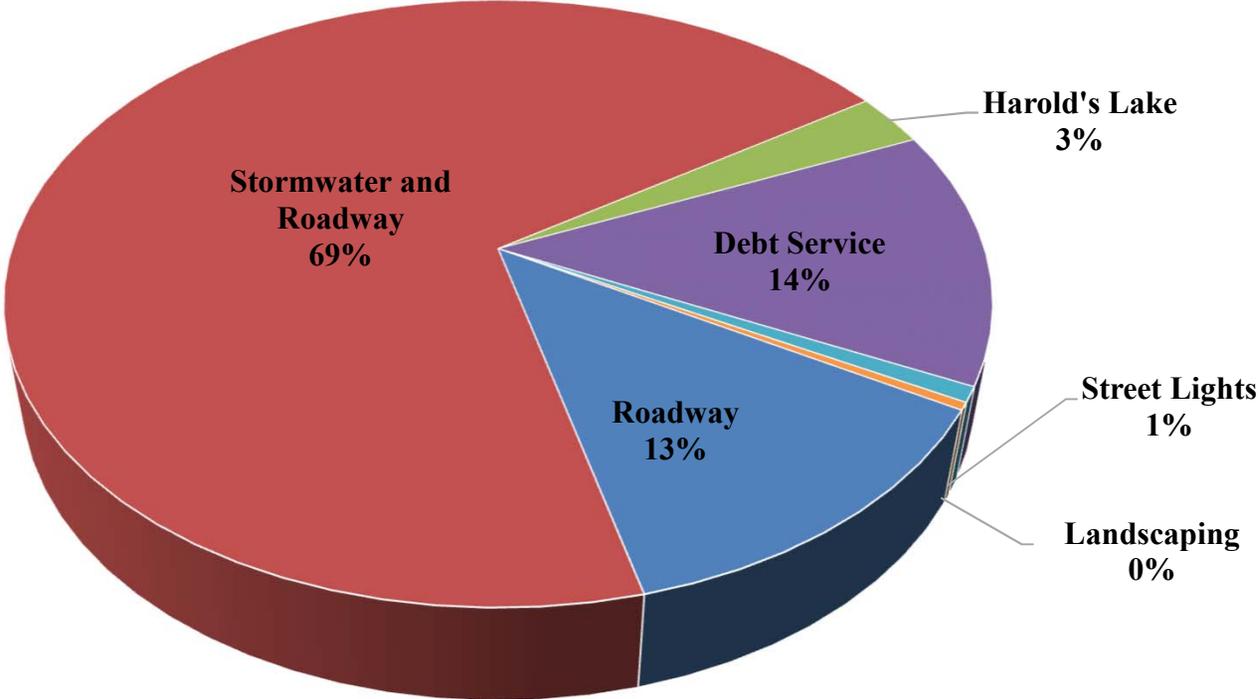


**TOWN OF BELLEAIR
 DETAIL OF EXPENDITURES
 CAPITAL PROJECTS FUND**

Capital Projects Fund Expenditures			2013-14	2014-15	2015-16	2016-17
Account #	Project #	Account Description	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
54603	133	Palmetto	-	27		660,000
54683	126	Park Improvements	32,847	1,500	25,000	25,000
54684	125	Hunter Park	148,319	261,814	-	-
54920	117	Master Landscape Planning	-		-	-
54921	130	Pavement Management	16,669	3,444		
55201	122	Beautification and Entrances	46,032			
55223	123	Traffic Control Equipment	8,010	9,538	12,000	-
55235		Refund Exp		6,951		
56301	131	Bayview Dr		646,913	-	-
56302	134	Pinellas Rd		200	-	1,650,000
56303	132	Althea Rd		807,401	-	-
56304	105	Street Light Replacement	18,812	94,616	50,000	50,000
56306	138	Orlando Rd		-	-	467,000
56502	127	Telecommunications System	53,947	2,081		
56517	115	Rosery Rd	14,919	6,150	1,479,750	2,219,600
56569	124	Streets Intersection Improvements	142,010	414,867		-
56581	100	Curbs and Sidewalks	-	14,300		
56600	101	Drainage System	-	-	-	-
56606	102	Manatee Rd	1,637,770	2,988	-	-
56701	111	South Pine/Eagles Nest	495,565	122,680	-	-
56708	113	Oleander Rd	33,750	-	-	-
56709	129	Osceola Rd	130,745	1,188	-	-
56719	109	Small Roadway Projects	27,120	353,905	75,000	130,000
56730	110	Belleview Widening	-		-	-
56731	114	Harolds Lake	-		-	175,000
56732	116	Druid Rd	1,447,675		-	-
56733	118	Pinellas/Althea	61,124			
56734	119	Orange Ave/Fairview Rd	-		-	-
56735	120	Palm & Pineland	-		-	-
56736	121	Public Works Building	1,170,396		-	-
56737		Golf Course Purchase	-		-	-
58001		Transfer of Reserves	-			-
58110		Transfer to 401		764,731		
58115		Transfer to 001	200,000	175,000	150,000	135,000
58119		Transfer Suntrust	694,863	874,912	715,000	715,000
INFRASTRUCTURE TOTAL			<u>\$ 6,380,573</u>	<u>\$ 4,565,206</u>	<u>\$ 2,506,750</u>	<u>\$ 6,226,600</u>

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

FY 2016-17 CIP Expenditure Breakdown



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

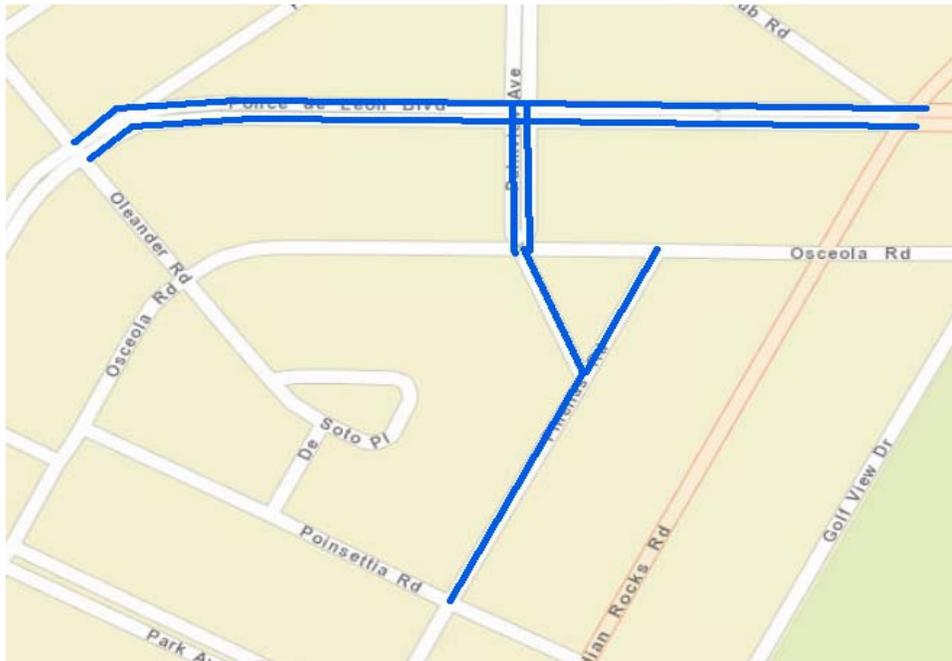
Project: Pinellas Road Stormwater Project

Description: The Pinellas Road Stormwater project will provide paving and drainage improvements to Pinellas Rd., Palmview Ave., and segments of Ponce de Leon Blvd. Included in the improvements are baffle boxes, curb inlets, water utility upgrades, standardization of road width, asphalt milling & resurfacing, full-depth pavement reconstruction, and curbs & gutters. The drainage area encompasses approximately 32.8 acres

Schedule:	
Start	March 2017
Completion	August 2018

Project Construction Budget	
Description	Amount
Design & Permitting	\$ 30,000
Construction	\$ 2,610,000
CEI Services	\$ 110,000
Total	\$ 2,750,000

Funding	
Town of Belleair	\$ 1,375,000
Southwest Florida Water Management District	\$ 1,375,000



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

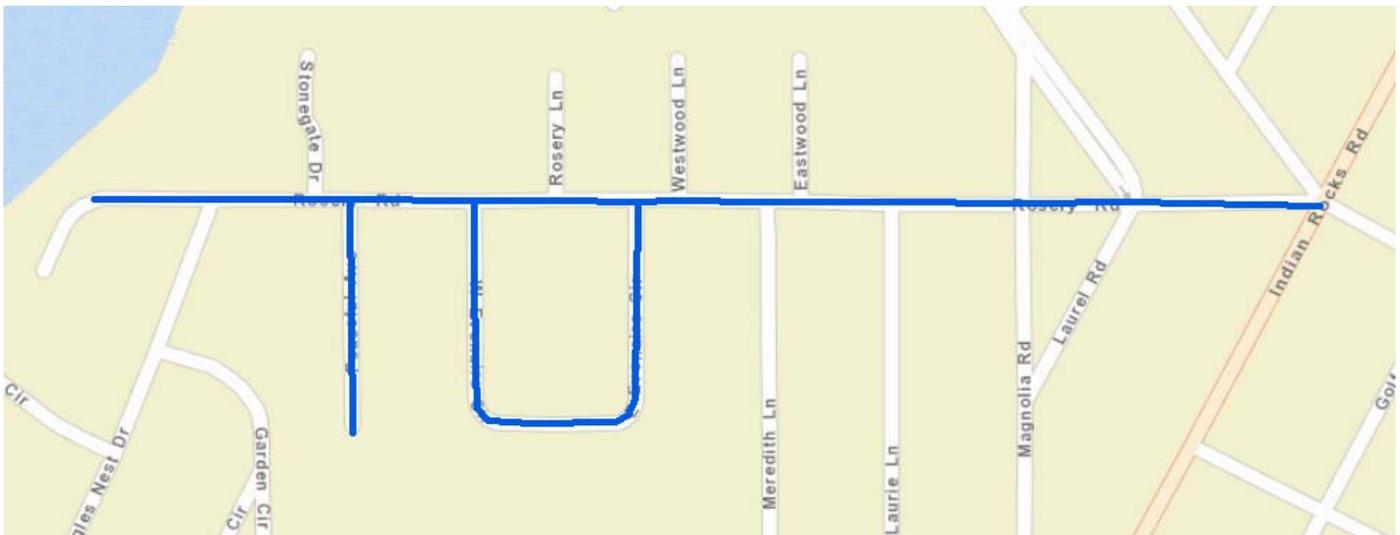
Project: Rosery Road Project

Description: Rosery Road project includes the roadways of Rosery Road, Peaceful Avenue, Evonaire Circle, and Golf View Drive. 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.

Schedule:	
Start	December 2016
Completion	December 2017

Project Construction Budget	
Description	Amount
Project Cost	\$ 2,616,120

Funding	
Town of Belleair	\$ 1,308,060
Southwest Florida Water Management District	\$ 1,308,060



NONMAJOR FUNDS

**TOWN OF BELLEAIR
NONMAJOR FUNDS**

LOCAL OPTION GAS TAX FUND

The Local Option Gas Tax Fund was created to account for the proceeds from the local option fuel tax as levied by the Pinellas County, Florida Board of County Commissioners. The current interlocal agreement between the Town of Belleair and Pinellas County maintains the County share of the total fuel tax levied is 60% and the municipal share is 40%. Of the 40% of total fuel taxes levied by municipalities, the Town's allocable portion is

Local Option Gas Tax Fund		2013-14	2014-15	2015-16	2016-17
Revenues		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account #	Account Description				
312400	Local Option Gas Tax	\$ 40,061	\$ 55,230	\$ 60,300	\$ 50,050
	REVENUE TOTAL	<u>\$ 40,061</u>	<u>\$ 55,230</u>	<u>\$ 60,300</u>	<u>\$ 50,050</u>

Local Option Gas Tax Fund		2013-14	2014-15	2015-16	2016-17
Expenditures		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account #	Account Description				
541600	Transfer to	\$ 175,200	\$ 135,300	\$ -	\$ -
	58114 Transfer to 305	-	-	60,300	-
	58115 Transfer to 001	-	-	-	55,050
	EXPENDITURE TOT	<u>\$ 175,200</u>	<u>\$ 135,300</u>	<u>\$ 60,300</u>	<u>\$ 55,050</u>

**TOWN OF BELLEAIR
NONMAJOR FUNDS**

GOLF FUND

In February 2013, the town acquired the Belleview Biltmore Golf Club to preserve green space in Belleair and to prevent future development on the golf course property. The club consists of a public 18-hole golf course, restaurant, and pro-shop. The town entered into a 10-year lease agreement with Green Golf Partners beginning January 1, 2014, resulting in

Golf Fund Revenues		2013-14	2014-15	2015-16	2016-17
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account #	Account Description				
347218	Golf Proceeds	\$ 123,000	\$ 196,154	\$ 190,000	\$ 190,000
347221	BBGC-Golf Revenue	\$ 482,645	\$ -	\$ -	\$ -
369000	Miscellaneous	\$ -	\$ 42,165	\$ -	\$ -
REVENUE TOTAL		<u>\$ 123,000</u>	<u>\$ 196,154</u>	<u>\$ 190,000</u>	<u>\$ 190,000</u>

572300 Golf Fund Expenditure		2013-14	2014-15	2015-16	2016-17
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account #	Account Description				
54680	Maintenance of Ground	\$ -	\$ 4,382	\$ -	\$ -
56742	BBGC-Utilities Expense	13,772	-	-	-
56744	BBGC-Materials and Su	494,197	-	-	-
58001	Transfer of Reserves	-	-	50,000	50,000
58114	Transfer to 305	-	29,000	97,000	97,000
58115	Transfer to 001	-	111,000	43,000	43,000
EXPENDITURE TOT		<u>\$ 507,969</u>	<u>\$ 144,382</u>	<u>\$ 190,000</u>	<u>\$ 190,000</u>

**TOWN OF BELLEAIR
NONMAJOR FUNDS**

WASTEWATER FUND

The Town sold the wastewater system to Pinellas County in Fiscal Year 2006 and since the sale, the Town has continued to manage billing operation for wastewater servers.

Wastewater Fund Revenues		2013-14	2014-15	2015-16	2016-17
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account #	Account Description				
343500	Wastewater Utility	\$ 1,058,342	\$ 1,089,009	\$ 750,000	\$ 750,000
361000	Interest	\$ 72	\$ 3,717	\$ -	\$ -
	REVENUE TOTAL	<u>\$ 1,058,342</u>	<u>\$ 1,089,009</u>	<u>\$ 750,000</u>	<u>\$ 750,000</u>
535000 Wastewater Fund Expenses		2013-14	2014-15	2015-16	2016-17
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Account #	Account Description				
53170	Wastewater Expense	\$ 1,018,688	\$ 1,029,745	\$ 919,491	\$ 750,000
	EXPENDITURE TOTAL	<u>\$ 1,018,688</u>	<u>\$ 1,029,745</u>	<u>\$ 919,491</u>	<u>\$ 750,000</u>

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:

<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		2012-13	\$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		2013-14	\$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		2014-15	\$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		2015-16	\$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		2016-17	\$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		2017-18	\$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		2018-19	\$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		2019-20	\$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		2020-21	\$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		2021-22	\$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		2022-23	\$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		2023-24	\$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		2024-25	\$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		2025-26	\$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		2026-27	\$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		2027-28	\$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		2028-29	\$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		2029-30	\$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		2030-31	\$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		2031-32	\$696,641.50	\$697,364.25
10/1/2032	\$697,364.25	\$12,364.25	\$685,000.00			
				2032-33	\$697,364.25	\$0.00
Total	\$14,222,717.28	\$4,222,717.28	\$10,000,000.00			

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DEMOGRAPHY AND STATISTICS

TOWN OF BELLEAIR, FLORIDA

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>Year</u>	<u>Population⁽¹⁾</u>	<u>Number of Households⁽²⁾</u>	<u>Per Capita Income⁽³⁾</u>	<u>Median Age⁽¹⁾</u>	<u>Unemployment Rate⁽¹⁾</u>
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
2015	3,903	2,238	57,307	44.7	5.8

(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 cc

(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,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Police:										
Physical arrests	31	46	56	45	125	146	70	72	70	115
Parking violations	12	142	140	10	12	9	23	1	-	-
Traffic violations	110	157	7	397	397	133	156	328	411	461
				194						
Transportation:										
Resurfacing	0.5	0.5	4.5 miles	0.5	1	-	-	-	-	2
Pothole repaired	110	120	150	~100	240	184	150	110	192	8
Culture and Recreation:										
Athletic permits issued	800	822	832	600	600	600	400	510	480	81
Water:										
New connections	6	5	0	2	2	3	2	8	43	2
Main breaks	0	0	10	12	12	8	11	6	11	7
Average consumption	613,627	517,567	681,789	693,150	768,950	692,830	807,000	911,000	895,000	917,412
Solid Waste Management:										
Refuse collected tons per/day	7.12	7.19	7.78	11.83	8.01	10.06	10.75	11.95	11.28	13.67
Recyclables collected	0.60	1.19	0.43	0.80	0.75	0.76	1.14	0.91	0.95	0.81

TOWN OF BELLEAIR, FLORIDA

CAPITAL ASSETS STATISTICS
LAST TEN FISCAL YEARS

	Fiscal Year Ended September 30,									
<u>FUNCTION</u>	<u>2015</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>
Public Safety:										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	5	5	5	6	6	5	5	4	4	4
Transportation:										
Streets (Miles)	22	22	22	22	22	22	22	22	22	22
Traffic signs	250	250	250	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	33	32	32	32
Parks	19	19	19	19	19	19	19	19	18	17
Tennis Courts	3	3	3	3	3	3	3	4	4	4
Community Centers	1	1	1	1	1	1	1	1	1	1
Water Mains (Miles)	36	36	36	80	80	80	80	80	80	80
Fire hydrants	135	135	135	135	135	135	135	135	135	141
Maximum daily capacity (thousands of gallons)	2.2 MGD	2.2 MGD	2.2 MGD	2.2 MGD	2.2 MGD	2.2 MGD	2.2 MGD	2.2 MGD	2.2 MGD	2.2 MGD
Solid Waste Management:										
Trucks	8	8	9	9	10	10	10	10	10	10

TOWN OF BELLEAIR, FLORIDA

MISCELLANEOUS STATISTICAL DATA

September 30, 2015

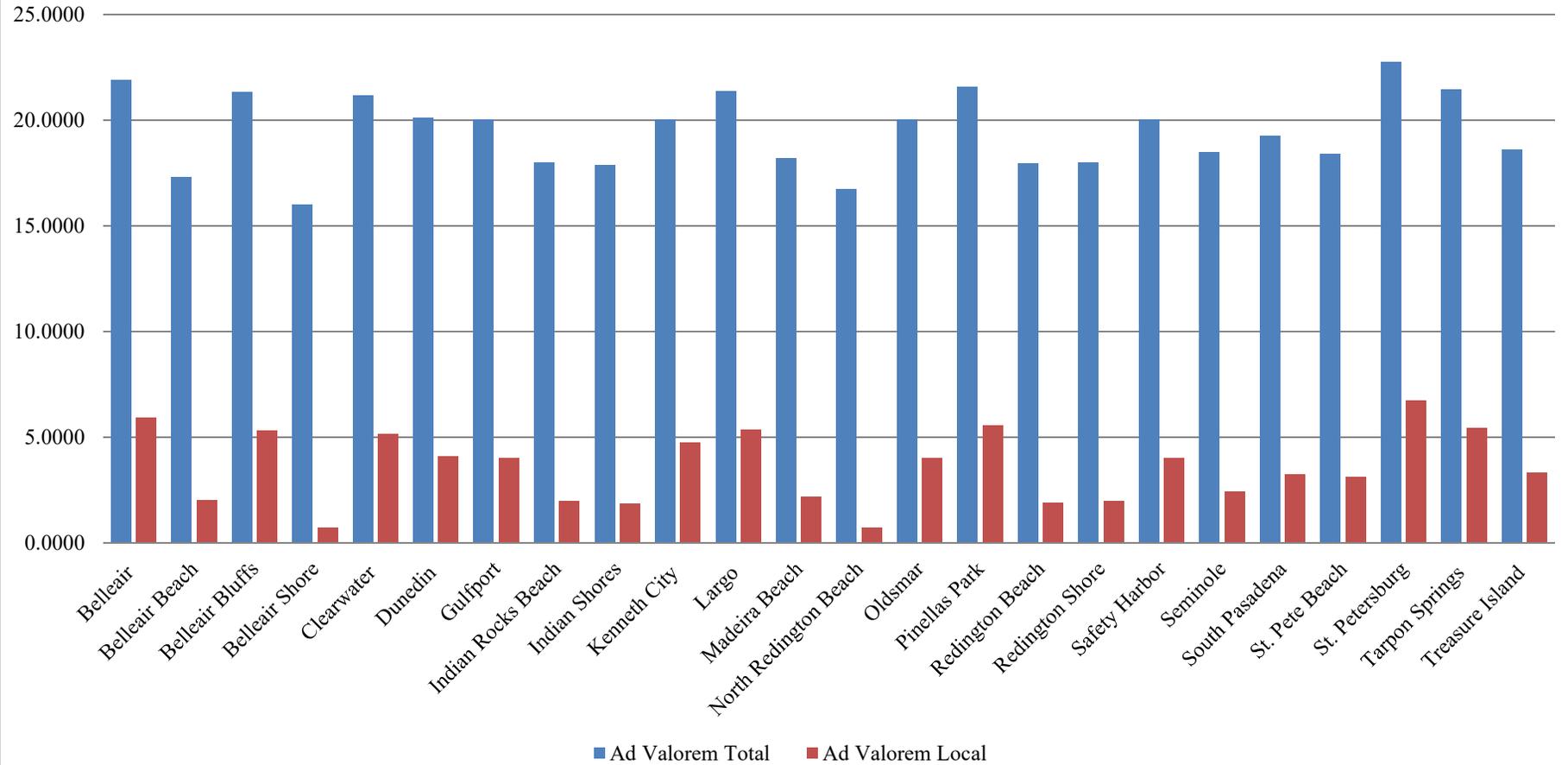
Date of Incorporation	1925	Term of Office:
Date First Charter Adopted	1925	Mayor - 3 Years
Date Present Charter Adopted	1970	Commissioners - 3 Years
		Manager - Appointed by Commission
Form of Government: Commission-Manager		Average Annual Temperature - 74 degrees
Commission Composed of: Mayor and Four Commissioners		Average Annual Rainfall - 54.7 inches
		Area - 2.50 square miles

MUNICIPAL UTILITIES, SERVICES AND EVENTS

Police Protection		Parks and Recreation	
Number of Employees	15	Community Centers	1
Number of Vehicular Patrol L	8	Playgrounds	2
Number of Law Violations:		Athletic Fields	2
Physical Arrestss	31	Parkland Acreage	33
Traffic Violations	12	Walking Trails	1
Parking Violations	110	Tennis Courts	3
		Basketball Courts	1
		Restroom Building	1
		Picnic Shelter	1
 Sanitation Service System:		 Transporation:	
Number of accounts	1,588	Paved Street	22 miles
Annual tonnage	2,714	Stormwater Lines	18 miles
 Water System:		 Cultural Facilities Available in Belleair and the Tampa Bay Area:	
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	800	Sarasota, Florida	
Christmas Tree Lighting	900	Ruth Eckerd Hall,	
Easter Egg Hunt	250	Clearwater, Florida	
Arbor Day Celebration	250		
Run for the Rec. 5k race	900		
Concerts	6000		

1) Police data is for 2015 calendar year (January 1, 2015 - December 31, 2015)

2016-17 Property Tax Millage Comparison of Municipalities Within Pinellas County



Glossary

Accrual Basis	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.
Ad Valorem Tax	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). Also known as property tax.
Annual Financial Report	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.
Appropriations	Legal authorization granted by a legislative body (Town Commission) to make expenditures and incur financial obligations for specific purposes.
Arbitrage	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.
Assessed Value	Dollar value given to real estate, utilities and personal property, on which taxes are levied.
Assets	Resources owned or held which have monetary value.
Attrition	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
Authorized Positions	Employee positions, which are authorized in the adopted budget. to be filled during the fiscal year.
Available (Undesignated) Fund Balance	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.
Balance Sheet	The basic financial statement which discloses the assets, liabilities and equities of an entity at a specified date.
Balanced Budget	A budget in which estimated revenues equal estimated expenditures.
Bond (Debt Instrument)	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.
Bonded Indebtedness	That portion of a governmental units indebtedness which is represented by outstanding bonds.

Budget	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.
Budget Amendment	Legal means by which an adopted expenditure authorization or limit is increased; includes publication, public hearing and Commission approval.
Budget Calendar	The schedule of key dates which a government follows in the preparation and adoption of the budget.
Capital Expenditures	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.
Capital Improvement Project Budget	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.
Town Commission	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.
Town Manager	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.
Constant Dollars	(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).
Consumer Price Index (CPI)	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.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
Cost Center	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.

Cost-of-Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
Debt	An obligation resulting from the borrowing of money or the purchase of goods and services.
Debt Service	The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.
Demography (Demographics)	The statistical study of human populations, especially as they relate to density, distribution, and vital statistics.
Encumbrance	An amount of money committed for the payment of goods and services not yet received.
Enterprise Funds	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.
Expenditure	Payment for goods and/or services provided.
Expenditure Categories	<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>
Fiduciary Funds	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.
Financial Policies	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.
Financial Trend Monitoring System	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.
Fiscal Year (FY)	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.
Franchise Taxes/Fees	Charges levied against a corporation or individual by a local government in return for

granting a privilege or permitting the use of public property.

Fringe Benefits	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.
Full Time Equivalent (FTE)	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.
Fund Accounting	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.
GAAP	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.
GASB St. No. 54	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.
General Fund	Fund used to account for resources, such as property taxes, which are not designated or dedicated for a specific purpose.
General Fund Reserve	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
General Obligation Bonds	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.
Governmental Funds	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.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.
Homestead Exemption	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.

Infrastructure	The physical assets of a government (e.g., streets, water and sewer systems, public buildings, parks, etc.).
Infrastructure Tax	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”.
Interfund Transfers	The movement of monies between funds of the same governmental entity.
Intergovernmental Revenues	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.
Line Item	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.
Long-Term Debt	Debt with a maturity of more than one year including General Obligation Bonds, revenue bonds, special assessment bonds, notes, leases and contracts.
Net Budget	The legally adopted budget less all interfund transfers and inter-departmental charges.
Millage	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.
Operating Budget	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)
Ordinance	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.
Penny for Pinellas	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.
Per Capita	An average per person estimate of a given factor.
Performance Indicators	Measurable means of evaluating the effectiveness of a program in accomplishing its defined objectives.
Prior Year Encumbrances	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.

Property Tax	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). Also known as ad valorem tax.
Proprietary Funds	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.
Resolution	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Retained Earnings	An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.
Revenue	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.
Rolled-Back	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.
Millage Rate	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.
Special Assessment	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.
Stormwater Fee	A fee based on the amount of impermeable surface on a given property whose revenues fund stormwater infrastructure projects.
Surplus	An excess of the assets of a fund over its liabilities and reserved equity.
Tax	Compulsory charge levied by a government to finance services performed for the common benefit.
Taxable Value	The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.
Tax Collection Ratio	Ratio of ad valorem taxes collected to total ad valorem taxes levied.
Trend	A systematic, measurable drift in a series of data, either positively or negatively, over a sustained period of time.
TRIM Act	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.
Unappropriated	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.