

TOWN OF BELLEAIR, FLORIDA

Annual Budget



Fiscal Year 2025-2026

901 Ponce de Leon Blvd
Belleair, FL 33756
727-588-3769
www.townofbelleair.com

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EXECUTIVE SUMMARY

TOWN OF BELLEAIR, FLORIDA

ELECTED OFFICIALS

Town Commission



Mayor – Michael Wilkinson

Mike Wilkinson was appointed to Town Commission in 2010 and retained his seat for five elections. He was elected Mayor in 2021.
mwilkinson@townofbelleair.net



Deputy Mayor – Tom Shelly

Tom Shelly was appointed to Town Commission in 2005 and has retained his seat for six elections. He was appointed Deputy Mayor in 2024.
tshelly@townofbelleair.net



Commissioner – Patricia Barris

Patricia Barris was appointed to Town Commission in January 2024 and was elected in March 2024.
pbarris@townofbelleair.net



Commissioner – Todd Jennings

Todd Jennings was appointed to Town Commission in March 2024 and was elected in March 2025.
tjennings@townofbelleair.net



Commissioner – Thomas Kelly

Thomas Kelly was appointed to Town Commission in January 2024 and was elected in March 2024
tkelly@townofbelleair.net

TOWN OF BELLEAIR - BACKGROUND

Date Incorporated

June 8, 1925

Form of Government

Commission – Manager

The Town Commission, consisting of the Mayor and four Commissioners, is the elected policy body that provides guidance and direction to the appointed Town Manager. Each year, the Commission must adopt a balanced budget and levy the necessary taxes to support the Town's operations.

Administration

Town Manager - Responsible for overseeing the day-to-day operations of the town and implementing the policies set by the Town Commission. The manager manages town employees, prepares the budget, and ensures efficient delivery of town services. She oversees the hiring, evaluation, promotion, and discipline of town employees, except for the Town Attorney, who reports directly to the Commission.

Town Attorney - Serves as legal advisor and counsel to the Mayor, Commission, Town Manager, and all Town departments and agencies on a wide range of legal matters. He prepares and reviews ordinances, resolutions, and other proposed legislation to ensure compliance with the law and best practices.

Services

The town offers a range of services to our 4,214 residents, including police, sanitation, parks, recreation and roads. The Town contracts with the City of Largo for fire and EMS services. Water and Sewer services are provided to the Town by Pinellas County.

Area

The Town of Belleair, Florida, has a total area of 2.8 square miles, which includes 1.8 square miles of land and 1.0 square mile of water. The town is located in Pinellas County and is known for its residential charm, parks, and proximity to the Gulf of Mexico.

The town's coordinates are approximately 27°56'6"N 82°48'36"W.

TOWN MANAGER'S MESSAGE



TO: Mayor and Commission
FROM: Gay Lancaster, Town Manager
SUBJECT: FY 2025-2026 Proposed Budget
DATE: September 3, 2025

Fiscal year 2024-2025 has been one for the books. October began with the Town in clean-up mode after Hurricane Helene inundated waterfront homes and condominiums. This effort, which required an all-hands-on-deck approach, was almost immediately followed by the record-breaking rains and inland flooding from Hurricane Milton, which has been called a 1000-year event. The collective \$1.2 million impact of these back-to-back events gave new meaning to the old term “rainy day fund” for reserves. Law enforcement provided 24/7 security for the devastated properties on the water while Public Works personnel worked continuously to remove the demolition and vegetative debris from yards and streets. As a result, the Town was cleaned up within a month after the second storm, well ahead of other municipalities. Given the number of damaged dwellings, the part-time permitting operation necessarily gave way to a full-time operation staffed by our contractor, SafeBuilt.

The Carl and Shirley Avenues project, which was delayed by the storms, was completed and closed out. The design and engineering for Indian Rocks Road Phase III has continued through the State Historic Preservation Office (SHPO) review, given the concern about honoring the historic value of the 99-year-old bridge structure. A financing plan has been developed, and construction is expected to begin in FY 2025-2026, assuming the SHPO process has been completed.

The Florida Legislature allocated funds for Indian Rocks Road Phase II (6.85M) and Mehlenbacher Road waterline replacement (1.672M), as well as the 1.5M reallocation for the IRR Phase III bridge. Bid packages are being prepared for the work on IRR Phase II, with the potential to move to construction in FY 2025-2026.

The year-long celebration of Belleair’s Centennial began in January and will continue for the remainder of the year. A well-sponsored concert and a variety of smaller celebrations continue, along with enhanced programming through the Recreation Department.

The Town, through its consultant, Aclarian, is transitioning to a new financial management system ERP, and should be fully operational on the new system by year’s end. As part of that transition, the chart of accounts has been realigned. This transition has been a rare event, with completion in less than one year.

Public Works, in addition to maintaining our streets and parks, has undertaken a complete review of our drainage infrastructure and developed a slate of preventative measures to improve our system. Water lines continue to require repairs and replacement on a case-by-case basis while the entire distribution system is being mapped and documented, along with the survey and investigation of potable water lines for lead and copper. Thankfully, our system shows no evidence of either.

The long-awaited Bluff study was presented to the Commission and provided to the community. Both the Infrastructure Board and the Commission preferred Option 3, which will be further developed through modeling to determine the most efficacious course to preserve the Bluff.

Public Safety has been enhanced through the use of innovative technologies and the acquisition of new vehicles, as well as the thoughtful deployment of human resources.

In all, the Town has benefited from a small but dedicated workforce, as well as the generosity of those who live in Belleair and commit their own time and resources to maintain and continually improve this very special community.

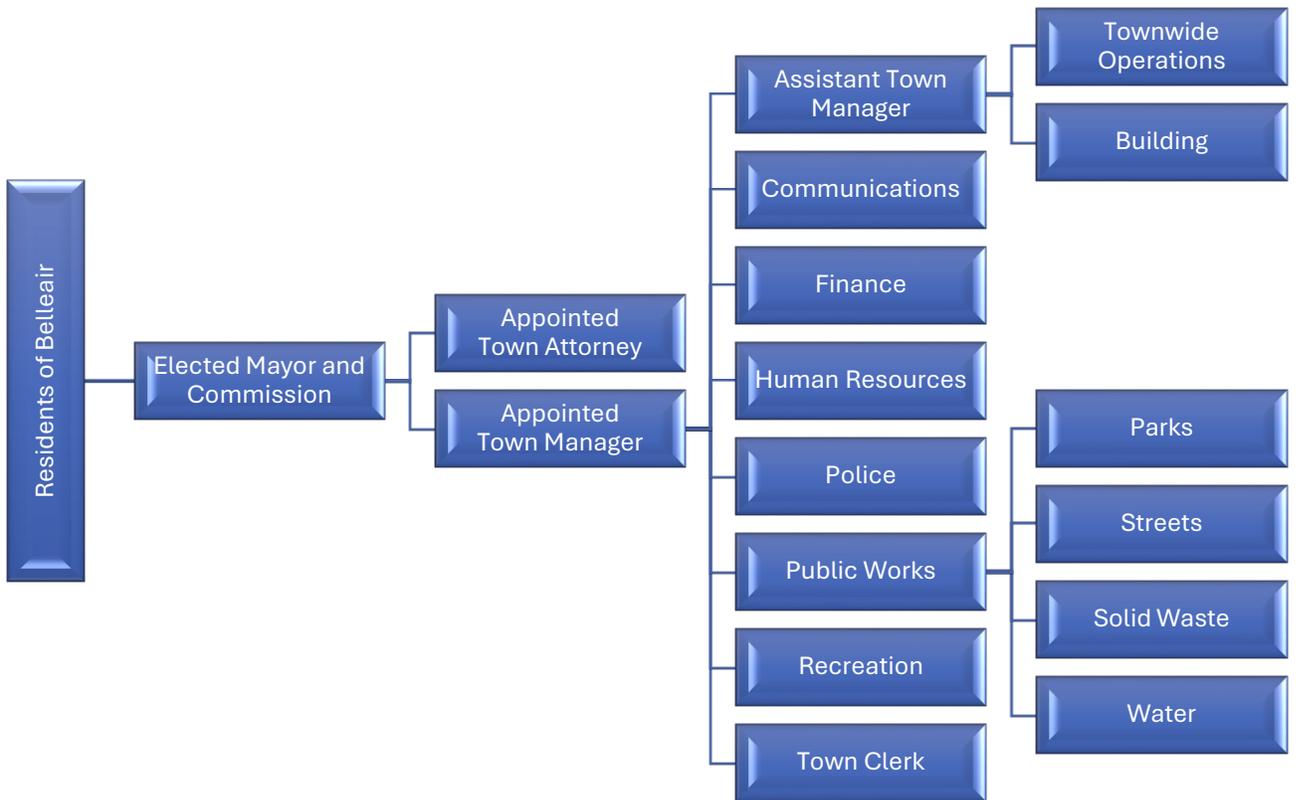
I am available to discuss the budget and answer any questions you have.

Respectfully Submitted,



Gay Lancaster, Town Manager

ORGANIZATIONAL CHART



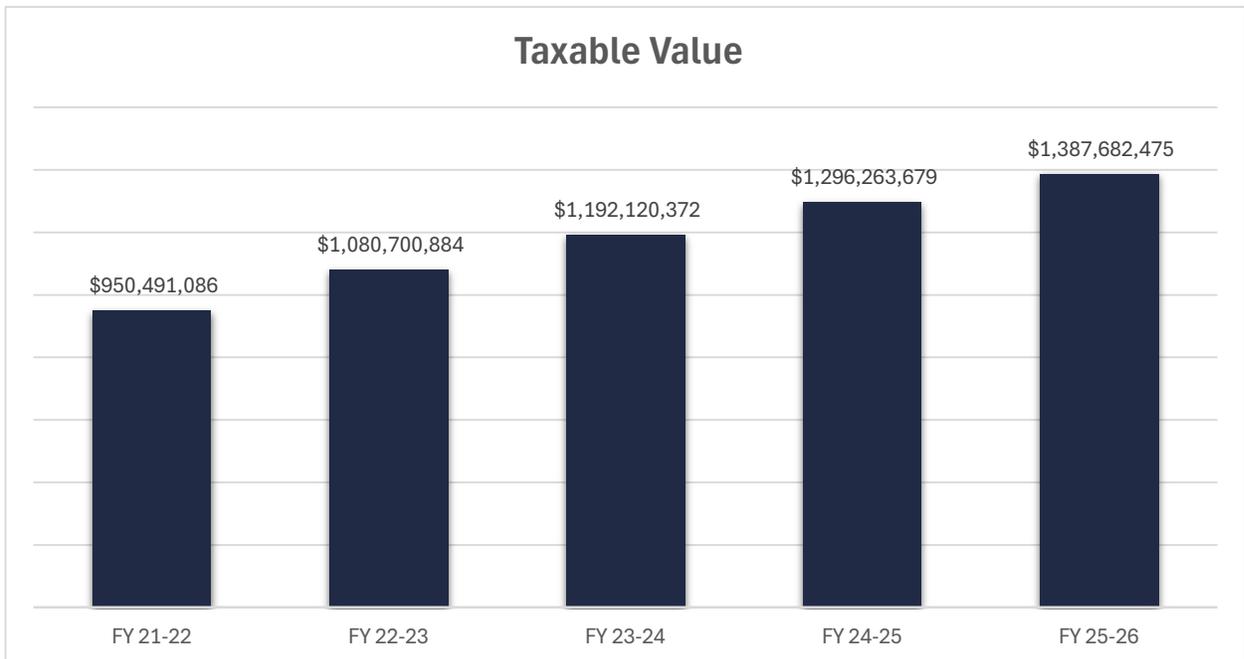
EXECUTIVE OVERVIEW

The following provides a summary of major elements that have organization-wide implications.

Taxable Values

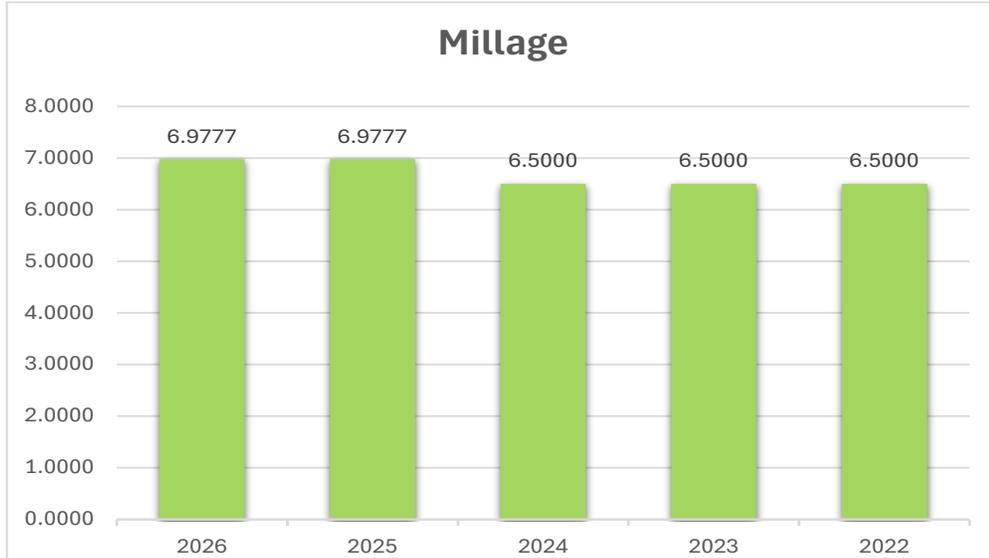
Taxable property values for 2025 have increased by approximately 7.05 percent from \$1.296 billion to \$1.387 billion, including new construction. The bulk of this increase (\$96.7 million) is related to increases in current values, while the value of new construction and deletions decreased by \$5.3 million. While still recovering from the 2024 hurricane impact, Belleair's taxable values have experienced another year of growth.

Town of Belleair Taxable Values		
2025 Taxable Value	\$ 1,387,682,475	
2024 Taxable Value	\$ 1,296,263,679	
Net Increase	\$ 91,418,796	7.05%



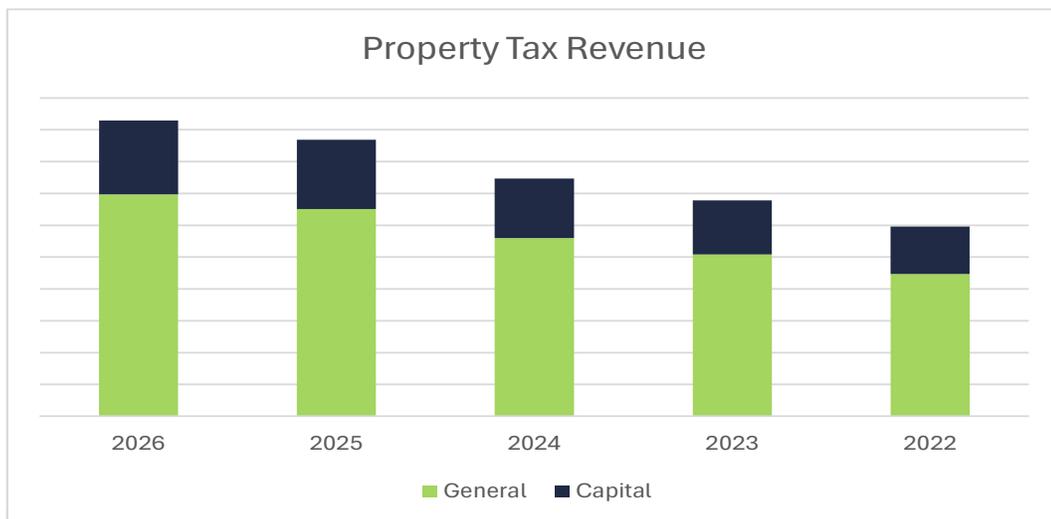
Town's Millage Rate

The table below shows the millage rate history for the past five years. The proposed budget maintains the current millage rate of 6.9777.



Property Tax Revenue

The property tax millage rate of 6.9777 will generate approximately \$9,295,519 in FY 2025-2026. Property tax revenues that support General Fund operations are budgeted at \$6,993,920, an increase of \$460,751 from the 2024-2025 budget. In addition, per Town policy, 25 percent of the total millage is set aside to provide funding for capital projects. The capital funds millage is estimated at \$2,301,599 for FY 2025-2026, an increase of \$151,626.



Full-time and Part-time Positions

The total number of positions budgeted in the General Fund for all Town operations in the FY 2025-2026 is 48.5 Full-time and 32 Part-time. which reflects an increase of 3 Part-time Reserve Police Officer positions from FY 2024-2025. The total number of positions budgeted in the Enterprise Funds are 13.5 Full-time and 1 Part-time, consistent with FY 2024-2025.

Employee Wages

All employees' general wage increase of 4% is included in this budget.

The bargaining agreement between the Town of Belleair, Florida and Sun Coast Police Benevolent Association, Inc. becomes effective October 1, 2025. The proposed budget includes a COLA wage increase of 1.5% effective October 1, 2025 for all full-time sworn Police Officers and Sergeants.

Police Pension and Retirement Contribution Costs

The Actuarial Valuation report for the Municipal Police Officers' Retirement System Pension Plan as of January 14, 2025, indicates a minimum contribution of \$309,339 for the FY 2025-2026.

The 401(k) Retirement Plan contribution for all other employees is 9% of eligible payroll, which equates to a total of \$279,685 for FY 2025-2026.

Medical and Life Insurance Benefit Costs

The Town provides medical coverage for all full-time employees, covering 100% of cost for all plans offered. For FY 2025-2026, the cost of medical care for employees is budgeted at \$730,608, reflecting an increase of 5.5%. In addition, the Town provides life insurance to all full-time employees, covering 100% of cost for \$50,000 coverage. For FY 2025-2026, the cost is budgeted at \$13,764.

Property and Liability Insurance

The Town budget for property and liability risks for FY 2025-2026 is estimated at \$508,000. This represents an increase of 5.5% or \$18,331 compared to last year.

The budgeted amount provides insurance coverage on all Town properties, vehicles and equipment as scheduled, boiler and machinery coverage; terrorism coverage; various specialty policies; a package insurance policy consisting of coverage for automobile liability, commercial general liability, public official liability, emergency medical services, professional liability, crime & law enforcement activities and workers' compensation.

General Fund Unassigned Fund Balance (Reserves)

The Town's current policy requires a minimum General Fund reserve equal to 20% of the current year's budgeted appropriations. Based on the current year's amended budget, for FY 2024-2025, the Town will maintain a General Fund unassigned fund balance (reserve) of approximately \$4,110,699 or 35% of the FY 2025-2026 proposed operating budget. This amount exceeds the required minimum reserve policy by approximately \$1.7 million, or 15%.



BUDGET OVERVIEW AND PROCESS

BUDGET OVERVIEW

The FY 2025-2026 Annual Operating Budget for the Town of Belleair is intended to serve four purposes:

The Budget as a Policy Document

As a policy document, the Budget indicates what services the Town will provide during the twelve-month period beginning October 1, 2025. The Town Manager's Message summarizes the issues facing the Town and how the budget has and will address them.

The Budget as an Operations Guide

The Budget is the operating plan for providing services to the residents we serve. Each department's budget section provides goals and objectives, line-item appropriation budgets and personnel summary count for FY 2025-2026.

The Budget as a Financial Plan

As a financial plan, the Budget outlines how much Town services will cost and how they will be funded. The Budget Message section provides an overview of the Town's goals, a Town-wide budget summary including revenue and expenditure categories, followed by discussion of the general fund and all the other funds. The total Capital Improvement Plan is summarized in its own section along with the location, description, justification, and incremental operating costs associated with each capital project.

The Budget as a Communications Device

The Budget is designed to be user friendly with summary information in text, tables and graphs. A glossary of budget terms is included in the appendices section for the reader's reference. In addition to this reader's guide, the table of contents provides a sequential listing of the sections within this document. Should you have questions about the Town Budget that this document does not answer, please feel free to contact the Town of Belleair Finance Department at 727-588-3769.

BUDGET PROCESS

The Town's budget is considered to be a policy document that is subject to statutory requirements and is used as a mechanism to determine appropriate levels of services that are provided to residents. The Budget Process consists of four main stages: preparation, review, adoption, and implementation. Each of these four steps and the persons involved are briefly discussed below.

Preparation

During this stage, individual departments develop their own budgets to perform daily operations as well as attain their established departmental goals.

Review

The Town Manager collaborates with Department Heads to review departmental budgets. The Finance Department carefully examines each department's budget for accuracy and begins combining them into one unified budget document. Public meetings, as required by State Law (F.S. 200.65), are held during the review and adoption stages. Public participation is encouraged during this phase.

Adoption

This phase of the budget process is driven by timing requirements set forth by state law.

Implementation

In the implementation phase, the adopted budget, as approved by the Commission, is put into action for the next fiscal year. Once the budget is implemented, control and revision measures are the responsibility of each department. Departments are held accountable for monitoring their budget spending over time in order to avoid shortfalls at the end of the fiscal year.

Amendments

Amendments to the budget can be made after its adoption. Transfer requests (shifting budgeted outflow amounts among accounts within a department) and amendment requests (increasing the operating budget of a department) can be initiated by any staff member and submitted to the Finance Manager via workflow in the Town's budgeting system. Budget amendments must be considered and decided upon by the Commissioners. Amendments may take place in the event that doing so would be necessary for the proper and economical operation of the Town.

Additionally, appropriated funds may go through re-appropriation if they are no longer needed for their original purpose. In this case, the Commissioners must approve that the funds be used for another Town purpose. The Town Manager is given the authority to transfer budgeted amounts between line items within a department without Commissioners' approval.

TOWN OF BELLEAIR FY 2026 BUDGET CALENDAR

Item #	Date Started	Date Completed	Task Description
1	3/3/2025	3/11/2025	Fin/Bud Director prepare Budget Discussion Deliverable #1 - Fund Balance/Net Position "Reserve" Analysis and Preliminary Capital Improvement Plan overview
2	3/3/2025	3/24/2025	Department heads or designee prepare and submit Next Year Capital Budget Forms for approval
3	3/24/2025	4/16/2025	Fin/Bud Team prepares Budgeted Position Control Management and Budgeted Benefits Management
4	3/24/2025	4/30/2025	Department heads prepare and submit Next Year Operating Expense Detail Forms and Next Year Expense Forms
5	5/9/2025	5/15/2025	Develop Proposed Utility Rate Increases
6	5/9/2025	5/30/2025	Fin/Bud Team (with help from various departments, as needed) prepares and submits Next Year Revenues Forms
7	7/1/2025	7/16/2025	Fin/Bud Director prepare Budget Discussion- Property Appraisal Certifies Taxable Value by July 1st. Ad Valorem Tax Analysis & Preliminary Budget Book - Summary of Changes
8	7/1/2025	7/15/2025	Fin/Bud Director prepare preliminary budget book
9	7/24/2025	7/30/2025	Fin/Bud Director submit DR-420 and provide Property Appraiser with copy of completed submission . DR 420 must be completed within 35 days of certification.
10	8/11/2025	8/13/2025	Fin/Bud Director prepare Budget DiscussionDeliverable - Tentative Budget Book & Summary of Changes From Previous Version
10	8/19/2025	8/19/2025	Budget Discussion - Tentative Budget Book & Summary of Changes From Previous Version
11	8/21/2025	9/3/2025	Fin/Bud Director prepare and submit agenda memos and ordinances for 1st reading and public hearing of millage rate and budget adoption. Fin/Bud Director coordinate with newspaper advertisement of 2nd public hearing on millage and budget adoption
12	9/11/2025	9/17/2025	Fin/Bud Director prepare and submit agenda memos and ordinances for 2nd reading and public hearing of millage rate and budget adoption
13	9/25/2025	9/29/2025	Fin/Bud Director provides the signed millage and budget adoption ordinances to all appropriate authorities
14	9/29/2025	10/3/2025	Fin/Bud Director completes and submits online the Form DR-422 and TRIM compliance package via the OASYS E-portal

BASIS OF ACCOUNTING

Budget for funds that have formal budgetary integration are prepared in accordance with generally accepted accounting principles (GAAP). This includes an original appropriation resolution, a budget amendment for encumbrances outstanding at the end of the previous year and other budget adjustments approved by the Commissioners. The basis of budgeting is the same as the basis of accounting.

Governmental funds are budgeted using 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 thereafter for use in payment of liabilities of the current period.

Licenses and permits, fines and forfeitures, charges for services and miscellaneous revenue (except investment earnings) are recorded as revenue when cash is received because they are generally not measurable until received. Investment earnings are recorded as earned since they are measurable and available. Where grant revenue is dependent upon expenditure by the Town, revenue is accrued when the related expenditure is incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Proprietary funds are also budgeted using the modified accrual basis of accounting. This is a special purpose framework that is not in accordance with U.S. GAAP. Under U.S. GAAP, proprietary funds are reported under the accrual basis of accounting, in which revenues are recognized in the period when earned and expenses are recognized when they are earned.

Encumbrance Amendment and Reserve for Contingencies

A budget amendment is anticipated in early FY 2025-2026 to increase the FY 2025-2026 budget for the roll forward of encumbrances. The purpose of this anticipated amendment is to account for unspent purchase orders for goods and services of a non-recurring nature at the end of FY 2024-2025 that will carry forward into FY 2025-2026 and were not contemplated during the FY 2025-2026 budget process (as these expenditures were planned to occur and be completed in FY 2024-2025).

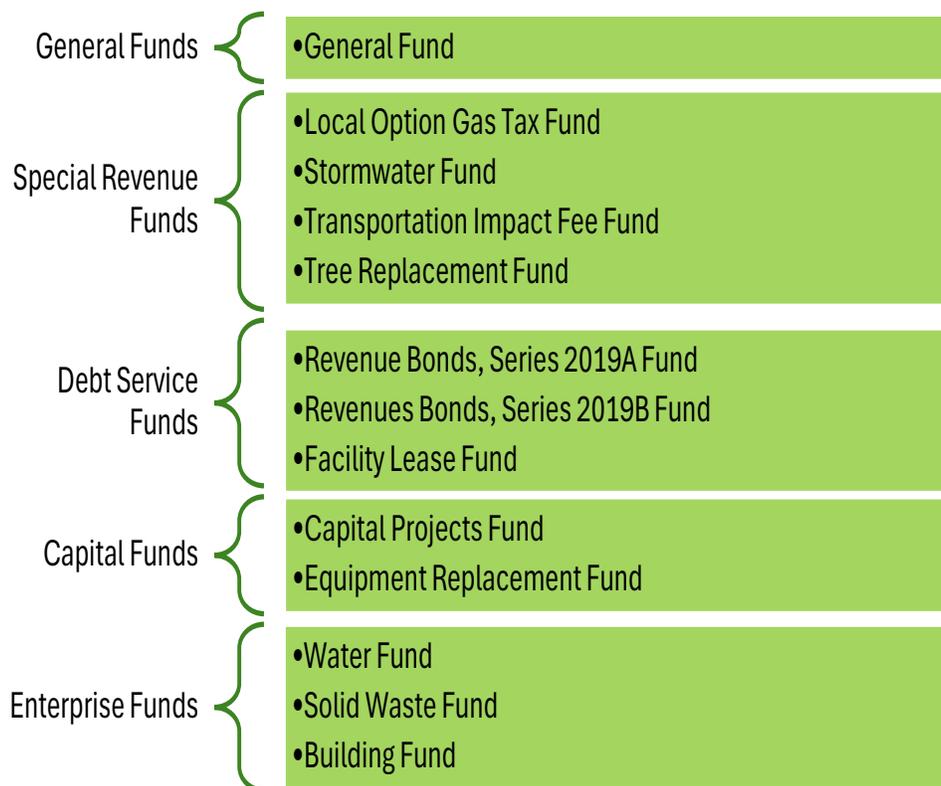


TOTAL BUDGET FY 2025-2026

FUNDS SUMMARY OVERVIEW

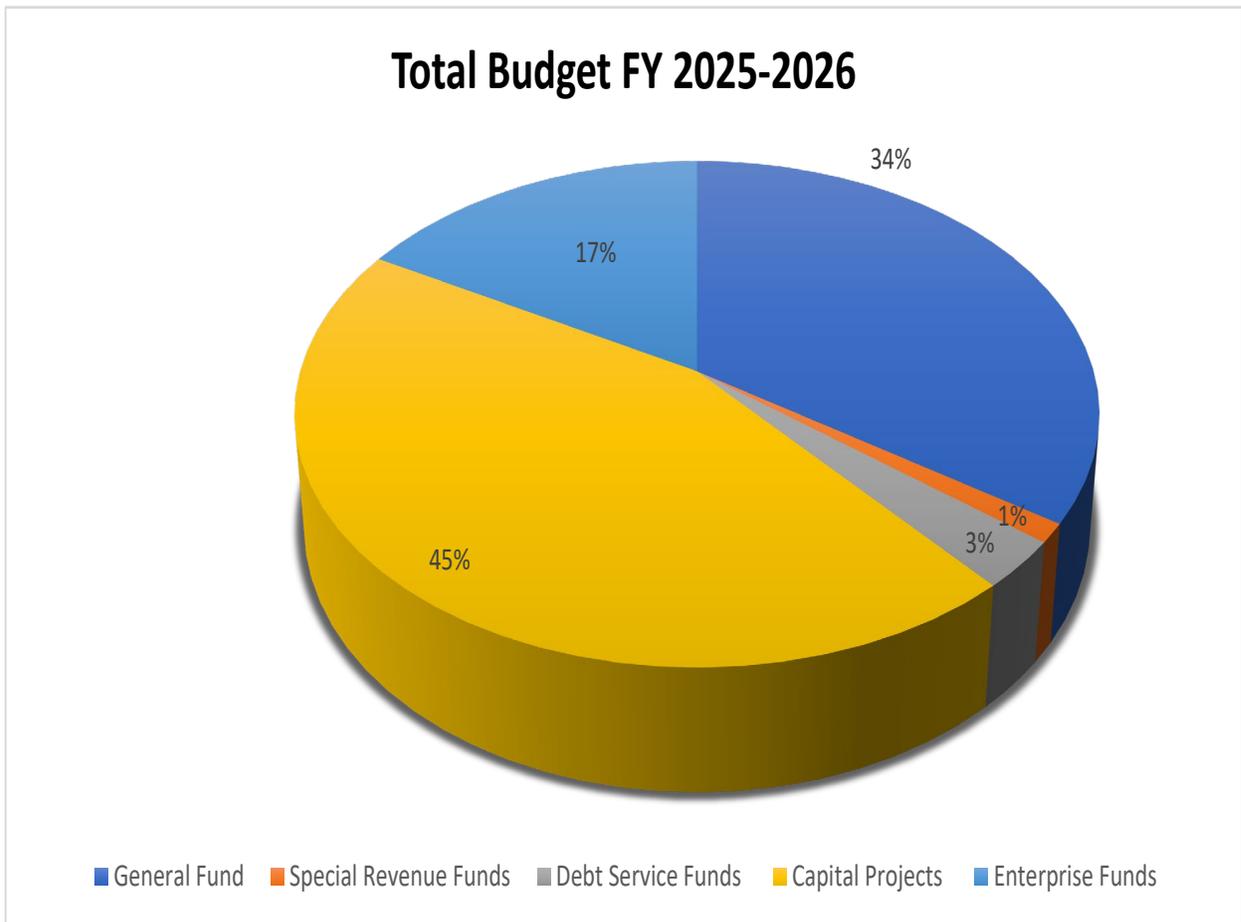
The Town of Belleair used funds to budget for operations and to account for the results of those operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities.

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



FISCAL YEAR 2025-2026 BUDGET

The proposed budget, which includes estimated reserves, totals \$56,181,725 for all funds, including enterprise funds. This represents an increase of \$14,675,989, or 35%, compared to the adopted budget for the fiscal year 2024-2025. The primary reason for this increase is the funding received from the state, amounting to \$11,122,000, which is designated for capital projects.



FY 2025-2026 PROPOSED BUDGET

Sources	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL FUNDS	ENTERPRISE FUNDS	TOTAL
Taxes	7,171,420	50,727		3,418,599	-	10,640,746
Permits, Fees, & Special Assessments	503,340	12,000		-	654,500	1,169,840
Intergovernmental Revenue	555,778	-		11,122,000	3,500	11,681,278
Charges For Services	3,135,166	325,386		-	5,001,521	8,462,073
Judgements, Fines, & Forfeits	4,500	-		-	-	4,500
Miscellaneous Revenues	492,927	24,600		383,500	105,530	1,006,557
Other Sources	-	-	-	-	-	-
Total Revenues	11,863,131	412,713	-	14,924,099	5,765,051	32,964,994
Transfers-In	-	-	1,042,121	379,764		1,421,885
Estimated Beginning Fund Balance	4,472,155	416,285	-	7,245,954	9,660,452	21,794,846
Total Revenues, Transfers and Beginning Fund Balance	16,335,286	828,998	1,042,121	22,549,817	15,425,503	56,181,725
Expenditures						
General Government	6,657,646	320,386		284,164		7,262,196
Public Safety	2,976,711			166,600	706,500	3,849,811
Physical Environment	-			13,416,479	5,058,551	18,475,030
Transportation	424,590	187,000		52,500		664,090
Culture & Recreation	1,424,422	50,000		342,000		1,816,422
Debt Service	-		1,042,121			1,042,121
Total Expenses	11,483,368	557,386	1,042,121	14,261,743	5,765,051	33,109,669
Transfers-Out	379,764	-	-	1,042,121	-	1,421,885
Estimated Ending Fund Balance	4,472,154	271,612		7,245,953	9,660,452	21,650,171
Total Expenses, Transfers and Ending Fund Balance	16,335,286	828,998	1,042,121	22,549,817	15,425,503	56,181,725



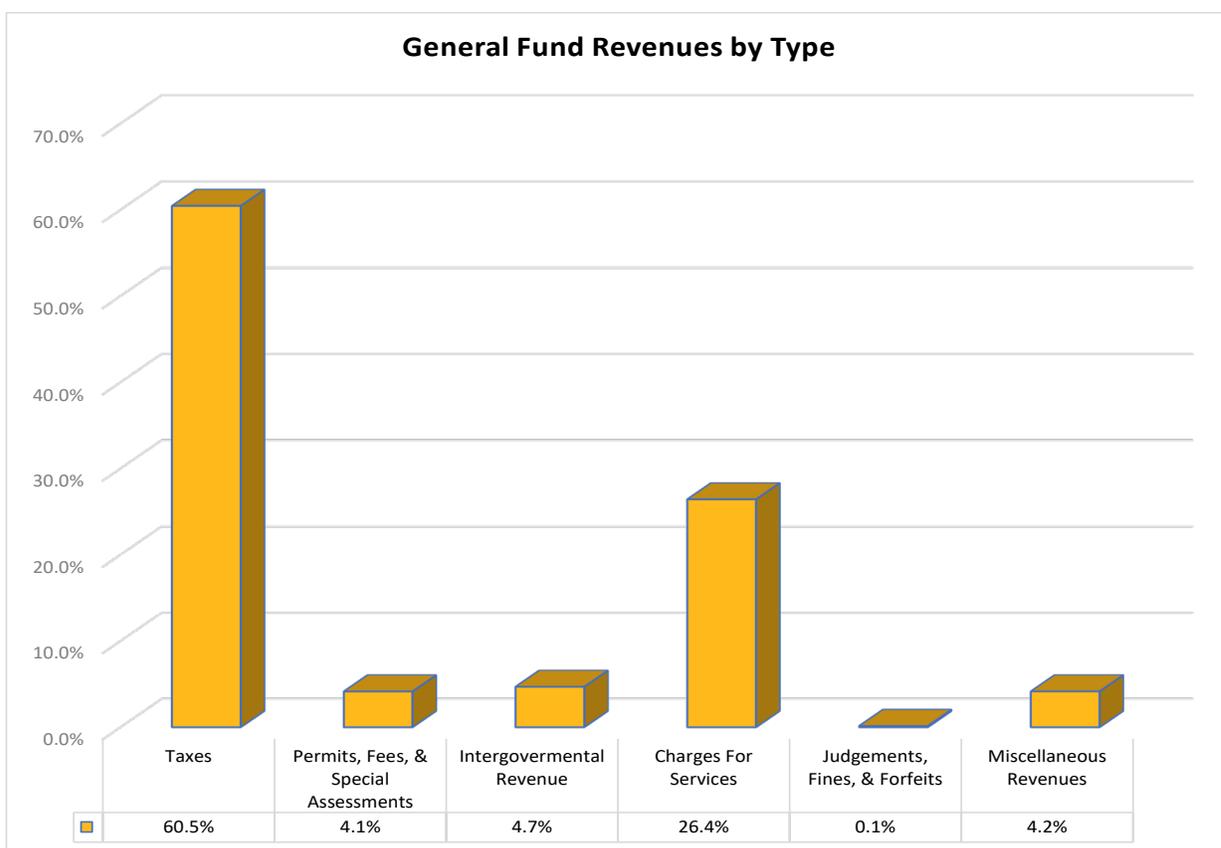
GENERAL FUND

GENERAL FUND

The General Fund is the general operating fund of the Town, considered a major fund for accounting purposes. This fund was established to account for the revenues and expenditures associated with operating general governmental functions of a non-proprietary nature. Major revenue sources for this fund include ad valorem taxes, franchise and utility taxes, telecommunications and sales tax, license fees, administrative charges and charges for current services.

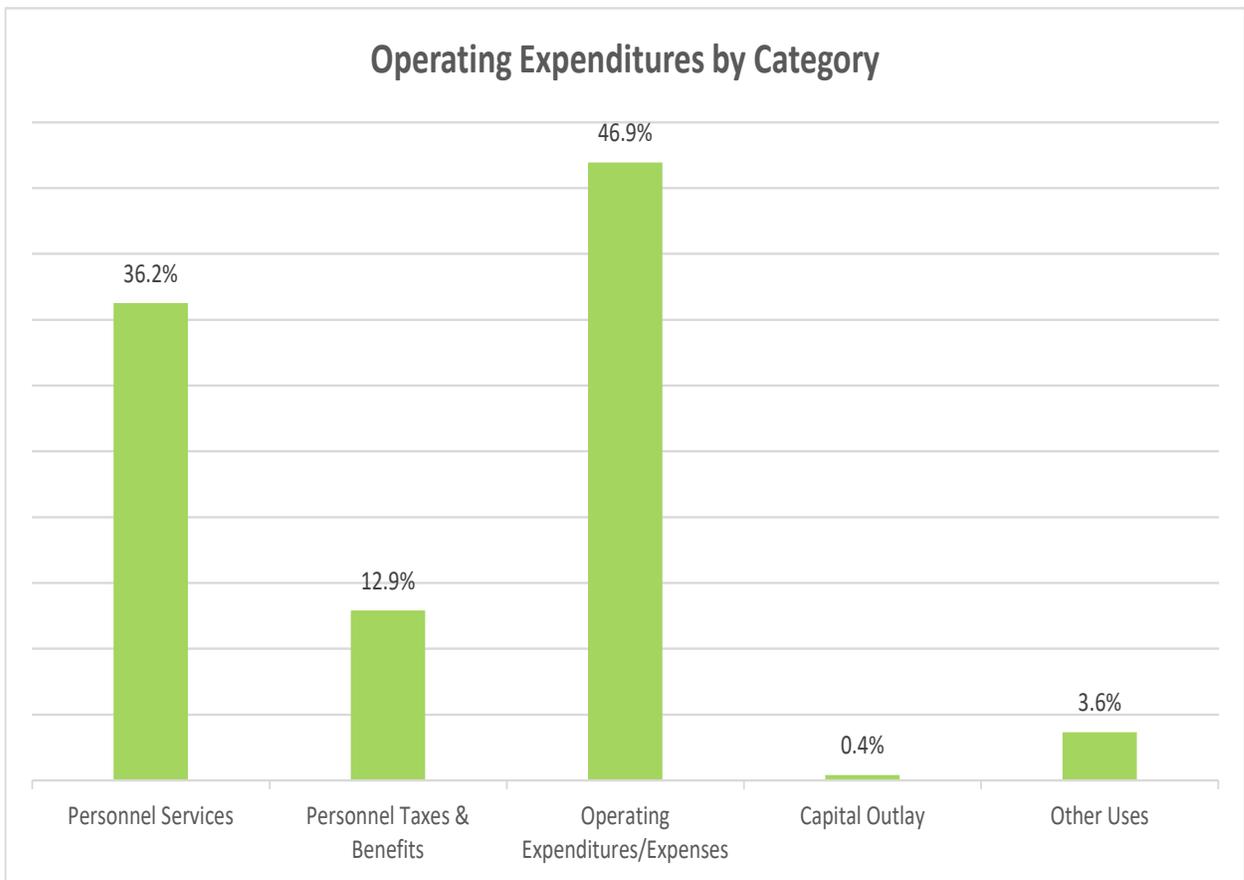
Operating Budget Revenues

The revenues that fund government operations come from various sources, as outlined below. The largest source of revenue is taxes, which total \$7,171,420, accounting for 60.5% of the total. This category includes ad valorem (property taxes), along with other taxes such as utility taxes and franchise fees. The second largest revenue source is "Charges for Services" (user fees), totaling \$3,135,166, or 26.4% of the overall operating budget. This revenue is generated from the Town's wastewater services, the recreation department, and special duty services provided by the Police Department.



Operating Expenditures by Category

The largest single investment in the General Fund, based on expenditures by type, is personnel costs, which total \$5,828,349 million, accounting for 49.1% of the total General Fund expenditures. Employee salaries comprise \$4,299,003, while employee benefits account for \$1,529,345. Additionally, operating expenditures amount to \$5,567,752, representing 46.9% of the total General Fund expenditures. This category includes contract payments to Pinellas County for wastewater services, payments to the City of Largo for fire services, as well as costs for utilities and other expenses required for the day-to-day operations of the Town.





DEPARTMENTAL BUDGETS

PERSONNEL POSITION COUNTS

The following charts depict the Town’s personnel position counts for Full-Time and Part-Time positions, also providing notes regarding variance from FY 2024-2025:

Town of Belleair Full-Time Personnel by Department						
Department	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Variance	Notes
Town Administration		4	4	3	-1	Intern position designated PT
Town Clerk	1	1	1	1	0	
Finance		6	7	7	0	
Human Resources	1	1	2	2	0	
Communications Manager	1	1	1	1	0	
Technical Services Specialist		1	1	1	0	
Facility Maintenance		2	1	1	0	
Project Manager	1	2	1	1	0	
Construction Projects Supervisor		1	1	1	0	
Parks		9	8	4.75	-3.25	Separated Parks & Streets, added .75 PW Admin
Streets				3.75	3.75	Separated Parks & Streets, added .75 PW Admin
Police		15	16	17	1	Added/Reclassified Investigative Specialist
Recreation		5	5	5	0	
Solid Waste	6	6.5	5.5	5.75	0.25	Added 0.75 PW Admin
Water Utilities		8.5	8.5	7.75	-0.75	Added 0.75 PW Admin
Total Full-Time Positions	10	63	62	62	0	

Town of Belleair Part-Time Personnel by Department						
Department	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Variance	Notes
Commission	5	5	5	5	0	
Human Resources		1	1	1	0	
Facility Maintenance		0	1	1	0	
Management Intern		1	0	1	1	moved from Town Administration FT to PT
Parks & Streets		1	0	0	0	
Water Utilities		2	0	0	0	
Building		0	1	1	0	
Police		8	10	13	3	Added 3 Reserve Police Officers
Recreation		10	11	11	0	
Total Part-time Positions	5	28	29	33	4	
Total Town-wide Positions	15	91	91	95	4	

TOWN COMMISSION

The Town of Belleair operates under the Commission-Manager form of government. The Commission sets policy and relies on the Town Manager to implement policy direction. The Commission consists of a Mayor and 4 Commissioners. The Mayor is elected at large and serves a three-year term. Commissioners are elected and serve three-year staggered terms.

TOWN COMMISSION DEPARTMENT (DEPT. 1100)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1100.511000	Executive Salary	9,600	9,600
001.1100.521000	FICA Taxes	734	734
001.1100.523000	Life And Health Insurance	-	-
001.1100.524000	Workers' Compensation	15	11
001.1100.531000	Professional Services	36,000	39,000
001.1100.534000	Other Services	-	-
001.1100.540000	Travel And Per Diem	2,750	3,500
001.1100.541000	Communications Services, Devices And Accessories	2,400	-
001.1100.542000	Freight & Postage Services	500	-
001.1100.544002	Software Subscriptions	-	-
001.1100.549000	Other Current Charges And Obligations	-	2,500
001.1100.551000	Office Supplies	-	350
001.1100.552000	Operating Supplies	350	-
001.1100.552002	Uniforms	400	500
001.1100.554000	Subscriptions And Memberships	1,100	2,100
001.1100.555000	Training	1,000	1,000
	TOTAL:	54,849	59,295

TOWN MANAGER'S OFFICE

The Town Manager's Office is responsible for coordinating implementation of policy, budget, regulations, legislation, and directives of the Town Commission through leadership and management of multiple Town Departments. The office is a central location for residents to access information, request assistance, or resolve potential and/or existing issues.

The Town Manager is appointed by the Commissioners and serves as the Chief Administrative Officer, responsible for the Town's day-to-day operations, while overseeing all departments and partnering with outside agencies to provide the highest quality of life for those who live, work, and play in the Town of Belleair.

TOWN MANAGER DEPARTMENT (DEPT. 1110)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1110.512000	Salary And Wages	363,992	420,959
001.1110.512001	Salary And Wages - Part-Time	41,600	-
001.1110.513000	Other Salary And Wages	-	-
001.1110.514000	Overtime	-	-
001.1110.516000	Compensated Annual Leave	-	-
001.1110.517000	Compensated Annual Sick Leave	-	-
001.1110.521000	FICA Taxes	31,326	32,571
001.1110.522000	Retirement Contributions	33,111	33,993
001.1110.523000	Life And Health Insurance	22,315	36,018
001.1110.523001	Other Medical Benefits	-	3,900
001.1110.524000	Workers' Compensation	559	463
001.1110.526000	Other Benefits	3,900	4,800
001.1110.531000	Professional Services	50,000	50,000
001.1110.531001	Town Attorney	125,000	150,000
001.1110.534000	Other Services	-	-
001.1110.540000	Travel And Per Diem	9,400	10,000
001.1110.541000	Communications Services, Devices And Accessories	1,440	-
001.1110.542000	Freight & Postage Services	900	500
001.1110.544000	Rentals And Leases	-	-
001.1110.544002	Software Subscriptions	-	-
001.1110.546000	Repair And Maintenance Services	-	-
001.1110.546001	Repairs And Maintenance Services - Vehicles	-	-
001.1110.548000	Promotional Activities	-	-
001.1110.549000	Other Current Charges And Obligations	13,000	1,500
001.1110.549002	Legal Advertisements	-	-
001.1110.551000	Office Supplies	2,800	3,600
001.1110.552000	Operating Supplies	5,000	-
001.1110.552001	Gasoline & Oil	4,500	-
001.1110.552002	Uniforms	600	300
001.1110.554000	Subscriptions And Memberships	8,300	8,300
001.1110.555000	Training	3,000	6,000
	TOTAL:	720,743	762,903

TOWN CLERK

The Town Clerk is responsible for proper documentation of legislative affairs, management of records, and supervision of elections. Many of the duties are fixed by State and local law. The Clerk records, transcribes, and maintains minutes and prepares agendas for the Town Commission; maintains the Town's Charter and Code of Ordinances; prepares supplements, and coordinates drafts of ordinances and resolutions.

TOWN CLERK DEPARTMENT (DEPT. 1120)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1120.512000	Salary And Wages	129,017	134,529
001.1120.521000	FICA Taxes	10,046	10,291
001.1120.522000	Retirement Contributions	11,818	12,108
001.1120.523000	Life And Health Insurance	11,361	12,006
001.1120.523001	Other Medical Benefits	1,000	1,300
001.1120.524000	Workers' Compensation	179	148
001.1120.526000	Other Benefits	1,300	-
001.1120.531000	Professional Services	-	1,000
001.1120.534000	Other Services	30,500	20,250
001.1120.540000	Travel And Per Diem	-	2,500
001.1120.541000	Communications Services, Devices And Accessories	480	-
001.1120.542000	Freight & Postage Services	1,000	1,000
001.1120.544002	Software Subscriptions	-	3,200
001.1120.549000	Other Current Charges And Obligations	1,550	1,500
001.1120.549002	Legal Advertisements	5,500	5,500
001.1120.551000	Office Supplies	800	800
001.1120.552002	Uniforms	150	100
001.1120.554000	Subscriptions And Memberships	285	870
001.1120.555000	Training	500	1,500
001.1120.563001	Engineering Services	-	-
	TOTAL:	205,486	208,603

FINANCE

The Finance Department is responsible for the administration, direction, supervision and coordination of all Town financial functions including financial planning, budgeting, debt management, investments, purchasing, accounting, payroll, utility billing, accounts payable, accounts receivable. The Finance Department handles the year-end closing, adjustment and preparation of the ACFR and Annual Budget.

FINANCE DEPARTMENT (DEPT. 1130)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1130.512000	Salary And Wages	489,124	455,483
001.1130.512001	Salary And Wages - Part-Time	-	-
001.1130.513000	Other Salary And Wages	-	-
001.1130.514000	Overtime	-	3,191
001.1130.516000	Compensated Annual Leave	-	-
001.1130.517000	Compensated Annual Sick Leave	-	-
001.1130.521000	FICA Taxes	38,413	34,844
001.1130.522000	Retirement Contributions	45,191	40,994
001.1130.523000	Life And Health Insurance	78,141	84,042
001.1130.523001	Other Medical Benefits	-	9,100
001.1130.524000	Workers' Compensation	687	501
001.1130.525000	Unemployment Compensation	3,000	-
001.1130.526000	Other Benefits	5,000	-
001.1130.531000	Professional Services	750	-
001.1130.532000	Accounting And Auditing	55,000	266,000
001.1130.534000	Other Services	969,794	25,000
001.1130.540000	Travel And Per Diem	1,500	2,000
001.1130.541000	Communications Services, Devices And Accessories	2,880	-
001.1130.542000	Freight & Postage Services	900	1,500
001.1130.544000	Rentals And Leases	8,000	-
001.1130.544002	Software Subscriptions	7,000	-
001.1130.545000	Insurance	551,050	-
001.1130.549000	Other Current Charges And Obligations	22,650	1,000
001.1130.549002	Legal Advertisements	-	5,500
001.1130.549003	Bank And Credit Card Fees	-	10,000
001.1130.551000	Office Supplies	500	1,500
001.1130.552000	Operating Supplies	3,100	-
001.1130.552001	Gasoline & Oil	300	-
001.1130.552002	Uniforms	475	700
001.1130.552007	Equipment and Furniture Under \$5,000	-	2,500
001.1130.554000	Subscriptions And Memberships	2,000	2,000
001.1130.555000	Training	4,500	6,000
001.1130.564000	Machinery And Equipment Over \$5,000	1,550	-
	TOTAL:	2,291,505	951,855

HUMAN RESOURCES

The Human Resources Department is responsible for supporting key functional areas including benefits administration, engagement and retention, employee and labor relations, risk management and compliance, and talent acquisition management. It serves as the primary liaison between the Town and third-party administrators for workers' compensation, property and liability claims, as well as litigation. The Human Resources Department ensures alignment with Town policies as well as adherence to all applicable state and federal employment laws.

HUMAN RESOURCES DEPARTMENT (DEPT. 1140)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1140.512000	Salary And Wages	156,625	188,761
001.1140.512001	Salary And Wages - Part-Time	33,280	-
001.1140.513000	Other Salary And Wages	4,807	-
001.1140.514000	Overtime	-	-
001.1140.521000	FICA Taxes	14,895	14,440
001.1140.522000	Retirement Contributions	14,529	16,015
001.1140.523000	Life And Health Insurance	11,077	24,012
001.1140.523001	Other Medical Benefits	-	2,600
001.1140.524000	Workers' Compensation	277	208
001.1140.526000	Other Benefits	-	-
001.1140.531000	Professional Services	-	20,500
001.1140.534000	Other Services	5,000	5,500
001.1140.540000	Travel And Per Diem	750	1,000
001.1140.541000	Communications Services, Devices And Accessories	960	-
001.1140.542000	Freight & Postage Services	200	200
001.1140.544000	Rentals And Leases	1,120	-
001.1140.544002	Software Subscriptions	-	-
001.1140.548000	Promotional Activities	4,000	17,000
001.1140.551000	Office Supplies	3,650	450
001.1140.552002	Uniforms	200	200
001.1140.554000	Subscriptions And Memberships	545	1,000
001.1140.555000	Training	3,000	13,000
	TOTAL:	254,915	304,886

TOWNWIDE OPERATIONS

Townwide Operations positions include Project Manager, Technical Services Specialist, Construction Project Supervisor and Facilities Maintenance Technician.

Townwide Operations is dedicated to efficiently and effectively managing the town's resources and delivering the essential services that town employees and residents depend on, ultimately fostering a thriving and sustainable work environment and community.

TOWNWIDE OPERATIONS DEPARTMENT (DEPT. 1150)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1150.512000	Salary And Wages	283,845	230,294
001.1150.512001	Salary And Wages - Part-Time	-	16,494
001.1150.513000	Other Salary And Wages	-	-
001.1150.514000	Overtime	-	-
001.1150.516000	Compensated Annual Leave	-	-
001.1150.517000	Compensated Annual Sick Leave	-	-
001.1150.521000	FICA Taxes	21,914	18,879
001.1150.522000	Retirement Contributions	22,751	20,726
001.1150.523000	Life And Health Insurance	45,037	48,024
001.1150.523001	Other Medical Benefits	3,900	5,200
001.1150.524000	Workers' Compensation	7,254	6,614
001.1150.526000	Other Benefits	-	-
001.1150.531000	Professional Services	192,910	-
001.1150.534000	Other Services	1,908,650	2,791,104
001.1150.534001	Contracted Labor	2,000	3,660
001.1150.540000	Travel And Per Diem	-	-
001.1150.541000	Communications Services, Devices And Accessories	24,540	83,650
001.1150.542000	Freight & Postage Services	-	-
001.1150.543000	Utility Services	162,670	163,170
001.1150.544000	Rentals And Leases	3,000	11,000
001.1150.544002	Software Subscriptions	165,805	185,319
001.1150.545000	Insurance	-	508,000
001.1150.546000	Repair And Maintenance Services	42,522	38,147
001.1150.546001	Repairs And Maintenance Services - Vehicles	-	-
001.1150.549000	Other Current Charges And Obligations	35,000	-
001.1150.549001	Library Reimbursements	-	16,000
001.1150.551000	Office Supplies	2,250	500
001.1150.552000	Operating Supplies	21,800	21,600
001.1150.552001	Gasoline & Oil	3,400	5,950
001.1150.552002	Uniforms	1,200	950
001.1150.552003	Tools	800	800
001.1150.552007	Equipment and Furniture Under \$5,000	66,210	350
001.1150.554000	Subscriptions And Memberships	695	1,695
001.1150.555000	Training	12,935	3,000
001.1150.564000	Machinery And Equipment Over \$5,000	94,385	-
001.1150.599001	Fund Balance - Net Position Carryover Available	-	51,766
TOTAL:		3,125,473	4,232,894

COMMUNICATIONS

The Communications Manager is responsible for managing information flow between the Town of Belleair and its residents, as well as different government entities. This includes creating and disseminating information about Town services, programs, events, handling media inquiries, and serving as Public Information Officer. They also play a vital role in gathering feedback from the community and ensuring that residents are informed about important issues, including emergency management through the Town website, all social media platforms, and direct mail.

COMMUNICATIONS DEPARTMENT (DEPT. 1160)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1160.512000	Salary And Wages	61,998	78,005
001.1160.513000	Other Salary And Wages	1,300	-
001.1160.521000	FICA Taxes	4,842	5,967
001.1160.522000	Retirement Contributions	5,697	7,020
001.1160.523000	Life And Health Insurance	11,394	12,006
001.1160.523001	Other Medical Benefits	-	1,300
001.1160.524000	Workers' Compensation	86	86
001.1160.531000	Professional Services	2,500	2,500
001.1160.534000	Other Services	6,750	14,275
001.1160.540000	Travel And Per Diem	-	2,500
001.1160.541000	Communications Services, Devices And Accessories	480	-
001.1160.542000	Freight & Postage Services	5,100	2,500
001.1160.544002	Software Subscriptions	200	5,200
001.1160.547000	Printing And Binding	1,250	1,250
001.1160.548000	Promotional Activities	1,250	2,500
001.1160.551000	Office Supplies	525	500
001.1160.552002	Uniforms	100	100
001.1160.554000	Subscriptions And Memberships	100	-
001.1160.555000	Training	-	1,500
	TOTAL:	103,572	137,210

POLICE

The Belleair Police Department is dedicated to keeping our community safe by providing a full range of services. From neighborhood patrols and traffic safety to crime prevention, accident response, and investigations, our team works every day to protect residents and preserve the quality of life in Belleair.

“Protecting Belleair through patrol, traffic safety, crime prevention, and community policing.”

POLICE DEPARTMENT (DEPT. 1200)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1200.512000	Salary And Wages	1,411,393	1,337,182
001.1200.512001	Salary And Wages - Part-Time	195,598	255,589
001.1200.513000	Other Salary And Wages	-	-
001.1200.514000	Overtime	76,944	55,000
001.1200.515000	Special Duty Pay	195,000	225,000
001.1200.515001	Special Pay Incentive	11,460	12,780
001.1200.521000	FICA Taxes	160,974	122,825
001.1200.522000	Retirement Contributions	290,478	309,339
001.1200.523000	Life And Health Insurance	125,618	192,096
001.1200.523001	Other Medical Benefits	1,500	20,800
001.1200.524000	Workers' Compensation	46,040	39,930
001.1200.526000	Other Benefits	102,109	1,500
001.1200.531000	Professional Services	4,000	110,245
001.1200.534000	Other Services	83,745	-
001.1200.540000	Travel And Per Diem	11,500	16,500
001.1200.541000	Communications Services, Devices And Accessories	12,420	1,500
001.1200.542000	Freight & Postage Services	2,080	900
001.1200.544002	Software Subscriptions	27,235	39,735
001.1200.545000	Insurance	1,380	-
001.1200.546000	Repair And Maintenance Services	59,300	3,500
001.1200.546001	Repairs And Maintenance Services - Vehicles	-	45,000
001.1200.546002	Repair And Maintenance Services - Equipment	-	11,600
001.1200.549000	Other Current Charges And Obligations	6,180	6,180
001.1200.551000	Office Supplies	5,250	1,600
001.1200.552000	Operating Supplies	33,240	33,240
001.1200.552001	Gasoline & Oil	58,320	58,320
001.1200.552002	Uniforms	22,400	28,000
001.1200.552003	Tools	100	100
001.1200.554000	Subscriptions And Memberships	4,750	4,750
001.1200.555000	Training	8,000	8,000
001.1200.564000	Machinery And Equipment Over \$5,000	26,890	35,500
	TOTAL:	2,983,904	2,976,711

PARKS

The Parks Department is responsible for a wide range of tasks aimed at creating and maintaining attractive and functional public spaces that contribute to the community's overall quality of life. Activities include designing and implementing landscape projects that may include planting new trees, plants, shrubs and flowers, maintaining and managing the tree population, including pruning, removal and general grounds maintenance.

PARKS DEPARTMENT (DEPT. 1400)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1400.512000	Salary And Wages	199,363	246,405
001.1400.512001	Salary And Wages - Part-Time	10,400	-
001.1400.513000	Other Salary And Wages	-	-
001.1400.514000	Overtime	12,251	12,251
001.1400.516000	Compensated Annual Leave	-	-
001.1400.517000	Compensated Annual Sick Leave	-	-
001.1400.521000	FICA Taxes	16,983	18,850
001.1400.522000	Retirement Contributions	19,982	22,176
001.1400.523000	Life And Health Insurance	34,149	51,026
001.1400.523001	Other Medical Benefits	-	5,525
001.1400.524000	Workers' Compensation	10,385	7,396
001.1400.526000	Other Benefits	-	-
001.1400.531000	Professional Services	500	-
001.1400.534000	Other Services	125,040	121,379
001.1400.540000	Travel And Per Diem	2,000	1,000
001.1400.541000	Communications Services, Devices And Accessories	1,920	-
001.1400.542000	Freight & Postage Services	15	-
001.1400.544000	Rentals And Leases	10,343	700
001.1400.544002	Software Subscriptions	-	-
001.1400.546000	Repair And Maintenance Services	38,100	28,800
001.1400.546001	Repairs And Maintenance Services - Vehicles	7,250	7,500
001.1400.546002	Repair And Maintenance Services - Equipment	11,000	8,000
001.1400.549000	Other Current Charges And Obligations	-	-
001.1400.551000	Office Supplies	525	500
001.1400.552000	Operating Supplies	20,000	26,300
001.1400.552001	Gasoline & Oil	13,320	13,000
001.1400.552002	Uniforms	1,900	1,800
001.1400.552003	Tools	700	3,000
001.1400.553000	Road Materials And Supplies	-	-
001.1400.554000	Subscriptions And Memberships	2,010	500
001.1400.555000	Training	3,600	2,000
001.1400.564000	Machinery And Equipment Over \$5,000	6,750	-
	TOTAL:	548,486	578,108

STREETS

The Streets Department is responsible for the upkeep and maintenance of roads and related infrastructure throughout the Town. Their primary goal is to ensure the safety, functionality, and longevity of the street network for both motorists and pedestrians.

Maintaining stormwater systems, including cleaning storm drains, pipes, and ditches, as well as repairing curbs, gutters, and catch basins to prevent flooding and ensure proper water flow. Keeping streets clean of debris, litter, and sediment to improve air quality, reduce hazards, and prevent pollutants from entering the stormwater system, as well as, response to resident inquiries and concerns related to street conditions, drainage issues, traffic safety, and other related matters.

STREETS DEPARTMENT (DEPT. 1410)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1410.512000	Salary And Wages	231,462	218,672
001.1410.512001	Salary And Wages - Part-Time	-	-
001.1410.513000	Other Salary And Wages	-	-
001.1410.514000	Overtime	17,475	1,000
001.1410.521000	FICA Taxes	19,044	16,728
001.1410.522000	Retirement Contributions	22,404	19,681
001.1410.523000	Life And Health Insurance	56,970	51,026
001.1410.523001	Other Medical Benefits	-	5,525
001.1410.524000	Workers' Compensation	13,375	11,845
001.1410.531000	Professional Services	8,000	-
001.1410.534000	Other Services	58,860	27,513
001.1410.540000	Travel And Per Diem	-	1,000
001.1410.541000	Communications Services, Devices And Accessories	1,920	-
001.1410.542000	Freight & Postage Services	1,000	-
001.1410.544000	Rentals And Leases	14,512	-
001.1410.544002	Software Subscriptions	-	-
001.1410.546000	Repair And Maintenance Services	15,750	10,000
001.1410.546001	Repairs And Maintenance Services - Vehicles	-	4,500
001.1410.546002	Repair And Maintenance Services - Equipment	-	5,000
001.1410.549000	Other Current Charges And Obligations	-	-
001.1410.551000	Office Supplies	-	500
001.1410.552000	Operating Supplies	-	32,500
001.1410.552001	Gasoline & Oil	10,640	10,600
001.1410.552002	Uniforms	1,900	2,000
001.1410.552003	Tools	700	3,000
001.1410.553000	Road Materials And Supplies	19,000	-
001.1410.554000	Subscriptions And Memberships	-	1,500
001.1410.555000	Training	400	2,000
001.1410.564000	Machinery And Equipment Over \$5,000	4,000	-
001.1410.568000	Intangible Assets Software	2,800	-
	TOTAL:	500,212	424,590

RECREATION

The Recreation Department provides services and activities that improve the overall quality of life for residents and promote the use of Town facilities by offering programming and hosting public events to increase participation within the community.

Responsibilities include managing and maintaining recreational facilities, both indoor and outdoor courts, fields, playgrounds, and community spaces. Developing and implementing recreational programming to include youth and adult leagues, fitness classes, arts & crafts classes and educational programming.

RECREATION DEPARTMENT (DEPT. 1700)				
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget	
001.1700.512000	Salary And Wages	266,370	223,260	
001.1700.512001	Salary And Wages - Part-Time	105,879	88,356	
001.1700.513000	Other Salary And Wages	-	-	
001.1700.514000	Overtime	4,788	4,788	
001.1700.516000	Compensated Annual Leave	-	-	
001.1700.517000	Compensated Annual Sick Leave	-	-	
001.1700.521000	FICA Taxes	29,418	23,839	
001.1700.522000	Retirement Contributions	24,641	20,093	
001.1700.523000	Life And Health Insurance	54,998	48,024	
001.1700.523001	Other Medical Benefits	1,000	5,200	
001.1700.524000	Workers' Compensation	10,805	8,569	
001.1700.526000	Other Benefits	6,500	-	
001.1700.534000	Other Services	16,500	20,000	
001.1700.534001	Contracted Labor	37,500	40,000	
001.1700.540000	Travel And Per Diem	3,820	4,500	
001.1700.541000	Communications Services, Devices And Accessories	2,400	2,520	
001.1700.542000	Freight & Postage Services	2,500	2,625	
001.1700.543000	Utility Services	1,500	1,575	
001.1700.544000	Rentals And Leases	17,675	20,000	
001.1700.544002	Software Subscriptions	7,740	-	
001.1700.546000	Repair And Maintenance Services	36,810	2,000	
001.1700.546001	Repairs And Maintenance Services - Vehicles	-	-	
001.1700.546002	Repair And Maintenance Services - Equipment	-	4,935	
001.1700.546003	Repairs and Maintenance Services - Fields , Courts and Gyms	8,000	10,000	
001.1700.547000	Printing And Binding	-	-	
001.1700.548000	Promotional Activities	1,700	2,300	
001.1700.549000	Other Current Charges And Obligations	17,650	20,000	
001.1700.551000	Office Supplies	1,700	2,000	
001.1700.552000	Operating Supplies	29,600	28,000	
001.1700.552001	Gasoline & Oil	400	450	
001.1700.552002	Uniforms	2,650	2,650	
001.1700.552003	Tools	500	500	
001.1700.552004	Concession Supplies	-	21,840	
001.1700.552006	Food Supplies For Town Events	20,800	-	
001.1700.554000	Subscriptions And Memberships	625	8,830	
001.1700.555000	Training	1,300	1,500	
001.1700.564000	Machinery And Equipment Over \$5,000	1,500	-	
001.1700.564001	Vehicles	-	-	
	TOTAL:	717,269	618,354	

TOWN EVENTS

Town Events, within the Recreation Department, oversees all aspects of special event planning, including coordination of resources, logistics, marketing, and operations. These events include things like parades, festivals, concerts, and races, among others.

Belleair proudly hosts the Halloween Bash, Skeleton Trail, Holiday Party, Holiday Parade, Springfest, Sunset 5K, family movie nights, music concerts and more.

TOWN EVENTS DEPARTMENT (DEPT. 1710)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
001.1710.512000	Salary And Wages	-	77,904
001.1710.512001	Salary And Wages - Part-Time	-	-
001.1710.513000	Other Salary And Wages	-	-
001.1710.514000	Overtime	-	3,500
001.1710.521000	FICA Taxes	-	5,960
001.1710.522000	Retirement Contributions	-	5,023
001.1710.523000	Life And Health Insurance	-	12,006
001.1710.523001	Other Medical Benefits	-	1,300
001.1710.524000	Workers' Compensation	-	2,142
001.1710.534000	Other Services	27,000	7,000
001.1710.534001	Contracted Labor	7,500	27,875
001.1710.542000	Freight & Postage Services	-	-
001.1710.543000	Utility Services	1,500	1,575
001.1710.544000	Rentals And Leases	13,500	30,875
001.1710.547000	Printing And Binding	-	300
001.1710.548000	Promotional Activities	-	2,000
001.1710.552000	Operating Supplies	20,400	30,000
001.1710.552004	Concession Supplies	-	5,500
001.1710.552005	Food Supplies For Recreation Programs	-	-
001.1710.552006	Food Supplies For Town Events	13,250	15,000
	TOTAL:	83,150	227,960



SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are Governmental Funds established to account for special government activities created by the receipt of specific taxes, grants, or other restricted revenues. The Town’s special revenue funds are as follows:

Local Option Gas Tax Fund: This fund was established to account for the receipt and expenditure of the Town’s share of the Local Option Motor Fuel Tax. Funds will be used for transportation-related projects.

LOCAL OPTION GAS TAX FUND (110)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
110.0500.312630	Local Government Infrastructure Surtax	53,000	50,727
110.0500.314400	Utility Service Tax - Gas	-	-
110.0500.361100	Interest	100	6,500
110.0500.361200	Dividends	-	100
110.0500.380001	Fund Balance - Net Position Carryover Used	-	152,822
TOTAL	REVENUES	53,100	210,149
110.1410.534000	Other Services	70,500	102,000
110.1410.541000	Communications Services, Devices And Accessories	10,000	-
110.1410.552000	Operating Supplies	-	25,000
110.1410.999999	Ending Budget Fund Balance	-	83,149
TOTAL	EXPENSES	80,500	210,149

Transportation Impact Fee Fund: The fund is used to account for the receipt of transportation impact fees, and the expenses will be allocated for transportation-related projects.

TRANSPORTATION IMPACT FEE FUND (120)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
120.0500.324110	Impact Fees	2,065	2,000
120.0500.361100	Interest	2,500	3,500
120.0500.380001	Fund Balance - Net Position Carryover Used	-	100,281
TOTAL	REVENUES	4,565	105,781
120.1410.534000	Other Services	62,000	50,000
120.1410.541000	Communications Services, Devices And Accessories	1,030	-
120.1410.999999	Ending Budget Fund Balance	-	55,781
TOTAL	EXPENSES	63,030	105,781

Tree Replacement Fund: The fund accounts for tree permit fees, with expenses allocated for tree replacement projects.

TREE REPLACEMENT FUND (130)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
130.0500.322900	Permits – Other	2,500	10,000
130.0500.361100	Interest	2,400	9,500
130.0500.380001	Fund Balance - Net Position Carryover Used	-	163,182
TOTAL	REVENUES	4,900	182,682
130.1400.534000	Other Services	30,000	50,000
130.1400.999999	Ending Budget Fund Balance	-	132,682
TOTAL	EXPENSES	30,000	182,682

Stormwater Fund: This fund is new this year. The fund accounts for stormwater utility fee revenues and expenses for drainage and stormwater-related projects.

STORMWATER FUND (140)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
140.0500.343700	Service Charge - Stormwater Fee	315,000	325,386
140.0500.361100	Interest	-	5,000
TOTAL	REVENUES	315,000	330,386
140.1150.599001	Fund Balance - Net Position Carryover Available	-	320,386
140.1410.531000	Professional Services	-	10,000
TOTAL	EXPENSES	-	330,386



DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

The Debt Service funds are used to account for the principal and interest of outstanding debt. The Town has three outstanding debt issues as follows:

Revenue Bonds, Series 2019A Fund: This fund accounts for the principal and interest payments of Revenue Bonds, Series 2019A issued in the amount of \$7,313,000. The current principal outstanding balance is \$4,763,000.

REVENUE BONDS, 2019A FUND (210)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
210.0500.380001	Transfers In From Capital Projects Fund	655,713	656,454
TOTAL	REVENUES	655,713	656,454
210.2100.571000	Principal	532,000	546,000
210.2100.572000	Interest	123,713	110,454
210.2100.573000	Other Debt Service Costs	-	-
TOTAL	EXPENSES	655,713	656,454

Revenue Bonds, Series 2019B Fund: This fund accounts for the principal and interest payments of Revenue Bonds, Series 2019B issued in the amount of \$4,687,000. The current principal outstanding balance is \$3,765,000.

REVENUE BONDS, SERIES 2019B FUND (FUND 220)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
220.2000.381008	Transfers In From Capital Projects Fund	307,227	306,950
TOTAL	REVENUES	307,227	306,950
220.2100.571000	Principal	212,000	217,000
220.2100.572000	Interest	95,227	89,950
220.2100.573000	Other Debt Service Costs	-	-
TOTAL	EXPENSES	307,227	306,950

Facility Lease Fund: This fund accounts for the principal and interest payments of a master lease agreement with the Town National Capital Finance, Inc. for \$762,930. The current principal payment is \$357,927.

FACILITY LEASE FUND (230)			
Account Number	Account Description	FY 2025 Adopted	FY 2026 Proposed
230.2000.381008	Transfers In From Capital Projects Fund	78,716	78,717
TOTAL	REVENUES	-	78,717
230.2100.571000	Principal	64,374	66,667
230.2100.572000	Interest	14,342	12,050
230.2100.573000	Other Debt Service Costs	-	-
TOTAL	EXPENSES	78,716	78,717



CAPITAL FUNDS

CAPITAL PROJECTS FUND

The Town allocates a significant portion of its budget each year to capital projects. This investment is essential for maintaining and improving public facilities and infrastructure, which in turn enhances the overall quality of life and viability within the Town.

The preparation of the Capital Project Fund Plan begins with a review of the priorities, goals and potential capital projects that have been developed by the Town through a very comprehensive planning process. After potential projects have been identified, they are evaluated to determine their impacts in a variety of critical areas such as legal mandates, fiscal and budget impacts, environmental impacts and project feasibility.

Capital Projects are funded with ad-valorem taxes, local government infrastructure surtax known as "Penny for Pinellas" and utility service tax. Revenues generated from these sources are projected at \$3,418,599, an increase of \$178,889.

There are many ongoing projects throughout the Town in buildings, street improvements, street light improvements, park improvements, drainage improvements, water line improvements and lake and river improvements.

The Town received state appropriations totaling \$11.1M for FY 2025-2026. The appropriations will fund the following projects:

- Indian Road Rocks Phase II and III
 - Roadway
 - Walking/Biking Path
 - Bridge
- Mehlenbacher Road Pipe Replacement

Additional funding opportunities are being explored for additional projects throughout the Town.

CAPITAL PROJECTS FUND (300)

Account Number	Department	Account Description	FY 2025 Adopted	FY 2026 Proposed
300.0500.311000	General Revenues	Ad Valorem Taxes	2,170,710	2,301,599
300.0500.312630	General Revenues	Local Government Infrastructure Surtax	587,000	587,000
300.0500.314100	General Revenues	Utility Service Tax - Electricity	482,000	530,000
300.0500.334100	General Revenues	State Grant - General Government	215,550	11,122,000
300.0500.361100	General Revenues	Interest	375,000	320,000
300.0500.361200	General Revenues	Dividends	19,990	20,000
300.0500.380001	General Revenues	Fund Balance - Net Position Carryover Used	-	6,753,172
300.0500.383200	General Revenues	Capital Lease Proceeds	22,500	22,500
TOTAL		REVENUES	3,872,750	21,656,271
			-	-
300.2000.591005	Interfund Transfers	Transfers Out To Revenue Bonds, Series 2019A Fund	655,713	656,454
300.2000.591006	Interfund Transfers	Transfers Out To Revenue Bonds, Series 2019B Fund	307,227	306,950
300.2000.591007	Interfund Transfers	Transfers Out To Facility Lease Fund	78,716	78,716
300.6100.562000	Town Hall Building	Buildings	30,300	50,000
300.6100.563000	Town Hall Building	Infrastructure	-	-
300.6110.562000	Recreation Building	Buildings	101,000	207,000
300.6110.563000	Recreation Building	Infrastructure	-	70,000
300.6110.563001	Recreation Building	Engineering Services	-	-
300.6120.562000	Public Works Building	Buildings	25,000	-
300.6130.563000	Street Improvements	Infrastructure	600,000	-
300.6130.563001	Street Improvements	Engineering Services	-	-
300.6130.565000	Street Improvements	Construction In Progress	-	30,000
300.6140.563000	Street Light Improvements	Infrastructure	-	22,500
300.6150.563000	Park Improvements	Infrastructure	65,000	65,000
300.6150.565000	Park Improvements	Construction In Progress	-	-
300.6160.563000	Drainage Improvements	Infrastructure	-	-
300.6160.563001	Drainage Improvements	Engineering Services	-	-
300.6160.565000	Drainage Improvements	Construction In Progress	-	13,376,479
300.6170.563000	Water Line Improvements	Infrastructure	43,750	-
300.6180.563000	Lake & River Creek Replacements	Infrastructure	368,000	-
300.6180.563001	Lake & River Creek Replacements	Engineering Services	-	20,000
300.6180.565000	Lake & River Creek Replacements	Construction In Progress	-	20,000
300.6100.999998	Budget Fund Balance	Ending Budget Fund Balance	-	6,753,172
TOTAL		EXPENSES	2,274,706	21,656,271

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund was established to reserve funds for the scheduled replacement of vehicles and equipment. This fund is financed through a transfer from the General Fund, which amounts to 15 percent of the total value of equipment and vehicles at the end of the fiscal year. The amount of the transfer budgeted for fiscal year 2025-2026 is \$379,764.

EQUIPMENT REPLACEMENT FUND (310)				
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget	
310.0500.334100	State Grant - General Government	-	-	
310.0500.361100	Interest	15,000	15,000	
310.0500.361200	Dividends	5,000	6,000	
310.0500.364000	Sale Of Capital Assets	12,000	-	
310.0500.380001	Fund Balance - Net Position Carryover Used	-	492,782	
310.1200.364000	Sale Of Capital Assets	-	-	
310.2000.381000	Transfers In From General Fund	624,659	379,764	
TOTAL	REVENUES	656,659	893,546	
310.1100.564000	Machinery And Equipment Over \$5,000	-	-	
310.1100.564001	Vehicles	-	-	
310.1110.564000	Machinery And Equipment Over \$5,000	-	-	
310.1110.564001	Vehicles	-	-	
310.1150.564000	Machinery And Equipment Over \$5,000	-	-	
310.1150.564001	Vehicles	-	-	
310.1150.599001	Fund Balance - Net Position Carryover Available	-	234,164	
310.1200.544000	Rentals And Leases	-	-	
310.1200.564000	Machinery And Equipment Over \$5,000	17,250	-	
310.1200.564001	Vehicles	142,570	140,000	
310.1200.564002	Radios	125,320	26,600	
310.1400.544000	Rentals And Leases	-	-	
310.1400.564000	Machinery And Equipment Over \$5,000	77,100	-	
310.1400.564001	Vehicles	-	-	
310.1410.544000	Rentals And Leases	-	-	
310.1410.564000	Machinery And Equipment Over \$5,000	77,001	-	
310.1410.564001	Vehicles	-	-	
310.1150.999999	Ending Budget Fund Balance	-	492,782	
TOTAL	EXPENSES	439,241	893,546	



ENTERPRISE FUNDS

WATER FUND

The Water Fund is used to account for costs that are funded substantially by resident, multi-family and non-residential user fees and charges.

The fund must cover all operational expenses, including salaries, benefits, services, capital expenditures, and general administrative costs.

The Water Fund FY 2025-2026 budget without reserves decreased \$1,319,036 or 27.70% compared to the FY 2024-2025 Adopted Budget. The decrease is due to a reduction in the receipt of federal funds.

Expenses are also forecasted to grow by 5% to cover payments to Pinellas County for the purchase of potable water, along with increased expenses in employee salaries and benefits.

WATER FUND (410)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
410.1300.331310	Federal Grant - Water Supply System	1,233,333	-
410.1300.343300	Service Charge - Water Utility	3,452,982	3,372,499
410.1300.343301	Service Charge - Water Meters And Hydrants	11,000	11,000
410.1300.361100	Interest	40,000	31,280
410.1300.361200	Dividends	-	-
410.1300.364000	Sale Of Capital Assets	-	5,000
410.1300.365000	Sales Of Surplus Materials And Scrap	-	1,000
410.1300.369900	Other Miscellaneous Revenues	24,000	20,000
410.1300.369902	Previous Year's Revenues	-	1,500
410.1300.380001	Fund Balance - Net Position Carryover Used	-	8,345,477
TOTAL	REVENUES	4,761,315	11,787,756
410.1300.512000	Salary And Wages	500,848	413,609
410.1300.512001	Salary And Wages - Part-Time	12,600	-
410.1300.513000	Other Salary And Wages	11,414	-
410.1300.514000	Overtime	6,323	6,323
410.1300.516000	Compensated Annual Leave	-	-
410.1300.517000	Compensated Annual Sick Leave	-	-
410.1300.521000	FICA Taxes	40,792	31,641
410.1300.522000	Retirement Contributions	47,991	37,225
410.1300.523000	Life And Health Insurance	74,026	93,047
410.1300.523001	Other Medical Benefits	-	10,075
410.1300.524000	Workers' Compensation	8,295	6,394
410.1300.526000	Other Benefits	-	-
410.1300.531000	Professional Services	200,000	39,500
410.1300.534000	Other Services	17,720	1,458,557
410.1300.540000	Travel And Per Diem	2,500	2,500
410.1300.541000	Communications Services, Devices And Accessories	4,320	5,000
410.1300.542000	Freight & Postage Services	3,500	2,364
410.1300.543000	Utility Services	1,233,865	52,000
410.1300.544000	Rentals And Leases	28,890	-
410.1300.544001	Rentals And Leases Contra Expense - Gasb 87/96	-	-
410.1300.544002	Software Subscriptions	14,520	21,000
410.1300.546000	Repair And Maintenance Services	167,000	55,000
410.1300.546001	Repairs And Maintenance Services - Vehicles	-	4,500
410.1300.546002	Repair And Maintenance Services - Equipment	-	6,000
410.1300.546004	Repairs and Maintenance Services - Meters and Hydra	-	80,000
410.1300.548000	Promotional Activities	900	-
410.1300.549000	Other Current Charges And Obligations	230,000	-
410.1300.549002	Legal Advertisements	-	-
410.1300.551000	Office Supplies	1,000	500
410.1300.552000	Operating Supplies	14,000	7,500
410.1300.552001	Gasoline & Oil	10,000	18,000
410.1300.552002	Uniforms	5,400	1,400
410.1300.552003	Tools	3,000	3,000
410.1300.554000	Subscriptions And Memberships	3,575	4,000
410.1300.555000	Training	3,820	4,000
410.1300.559000	Depreciation	188,324	219,000
410.1300.563000	Infrastructure	272,108	250,000
410.1300.564000	Machinery And Equipment Over \$5,000	114,355	-
410.1300.564001	Vehicles	-	-
410.1300.565000	Construction In Progress	1,100,000	-
410.1300.572001	Interest - Leases	-	-
410.1300.591020	Administrative Services	-	440,229
410.1300.599001	Fund Balance - Net Position Carryover Available	-	169,915
410.1310.564001	Vehicles	-	-
410.2000.591000	Transfers Out To The General Fund	440,229	-
410.1300.999999	Ending Budget Fund Balance	-	8,345,477
TOTAL	EXPENSES	4,761,315	11,787,756

SOLID WASTE FUND

The Solid Waste Fund is used to account for costs that are funded substantially by external (customer) user fees and charges.

The fund must cover all operational expenses including salaries, benefits, services, capital expenditures, and general and administrative costs.

The Solid Waste budget for FY 2025-2026 has increased by \$89,231, which represents a 5.84% rise compared to the FY 2024-2025 Adopted Budget.

Revenue is expected to increase by \$74,768, or 5.00%, in FY 2025-2026 due to the proposed 5.0% increase in solid waste rates. Expenses for Pinellas County Solid Waste disposal is projected to increase by 8.0%, in addition to a 4.0% increase in Recycling costs, along with increased expenses in employee salaries and benefits.

SOLID WASTE FUND (420)

Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
420.1310.337900	Local Government Unit Grant - Other	3,300	3,500
420.1310.343400	Service Charge - Garbage/Solid Waste	1,502,542	1,568,022
420.1310.361100	Interest	2,000	17,000
420.1310.361200	Dividends	25,000	25,000
420.1310.369900	Other Miscellaneous Revenues	2,350	2,000
420.1310.369902	Previous Year's Revenues	-	750
420.1310.380001	Fund Balance - Net Position Carryover Used	-	1,314,975
TOTAL	REVENUES	1,535,192	2,931,247
420.1310.512000	Salary And Wages	323,935	368,766
420.1310.512001	Salary And Wages - Part-Time	-	-
420.1310.513000	Other Salary And Wages	-	-
420.1310.514000	Overtime	3,814	3,814
420.1310.516000	Compensated Annual Leave	-	-
420.1310.517000	Compensated Annual Sick Leave	-	-
420.1310.521000	FICA Taxes	25,995	28,211
420.1310.522000	Retirement Contributions	30,581	33,189
420.1310.523000	Life And Health Insurance	51,037	69,035
420.1310.523001	Other Medical Benefits	7,150	7,475
420.1310.524000	Workers' Compensation	41,027	17,075
420.1310.526000	Other Benefits	7,150	-
420.1310.531000	Professional Services	2,500	2,500
420.1310.534000	Other Services	2,500	448,500
420.1310.534001	Contracted Labor	2,500	2,500
420.1310.540000	Travel And Per Diem	-	250
420.1310.541000	Communications Services, Devices And Accessories	2,400	2,400
420.1310.542000	Freight & Postage Services	3,500	3,500
420.1310.543000	Utility Services	420,000	-
420.1310.544000	Rentals And Leases	14,085	26,000
420.1310.544002	Software Subscriptions	1,200	1,700
420.1310.546000	Repair And Maintenance Services	42,750	-
420.1310.546001	Repairs And Maintenance Services - Vehicles	-	48,000
420.1310.546002	Repair And Maintenance Services - Equipment	-	1,200
420.1310.548000	Promotional Activities	500	-
420.1310.549000	Other Current Charges And Obligations	5,500	-
420.1310.551000	Office Supplies	150	150
420.1310.552000	Operating Supplies	4,000	2,500
420.1310.552001	Gasoline & Oil	39,240	36,000
420.1310.552002	Uniforms	2,800	4,300
420.1310.552003	Tools	250	250
420.1310.554000	Subscriptions And Memberships	290	500
420.1310.555000	Training	1,500	1,500
420.1310.559000	Depreciation	73,500	95,000
420.1310.564000	Machinery And Equipment Over \$5,000	158,635	146,000
420.1310.572001	Interest - Leases	-	-
420.1310.591020	Administrative Services	-	258,552
420.1310.599001	Fund Balance - Net Position Carryover Available	-	7,406
420.2000.591000	Transfers Out To The General Fund	258,552	-
TOTAL	EXPENSES	1,527,041	2,931,247

BUILDING FUND

The Building Fund is new this fiscal year. The fund was established to account for the building permit revenues and expenses in accordance with the Florida Building Code (F.S. 553.80).

The Building Fund will be used for costs that are funded substantially by customer user fees and charges. The fund is required to cover all operational expenses to include salaries, benefits, services, commodities, and capital outlay and allocation of general and administrative costs.

BUILDING FUND (430)			
Account Number	Account Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
430.1250.322000	Building Permit Fees	615,000	650,000
430.1250.322901	Zoning & Variance Fees	-	4,500
430.1250.341300	Administrative Service Fees	-	50,000
430.1250.361100	Interest	-	1,000
430.1250.361200	Dividends	-	1,000
TOTAL	REVENUES	615,000	706,500
430.1200.512000	Salary And Wages	-	83,197
430.1200.512001	Salary And Wages - Part-Time	-	-
430.1200.513000	Other Salary And Wages	-	-
430.1200.514000	Overtime	-	-
430.1200.515000	Special Duty Pay	-	-
430.1200.515001	Special Pay Incentive	-	1,440
430.1200.521000	FICA Taxes	-	6,475
430.1200.522000	Retirement Contributions	-	-
430.1200.523000	Life And Health Insurance	-	12,006
430.1200.523001	Other Medical Benefits	-	1,300
430.1200.524000	Workers' Compensation	-	2,354
430.1250.512001	Salary And Wages - Part-Time	26,244	27,581
430.1250.513000	Other Salary And Wages	-	-
430.1250.514000	Overtime	525	-
430.1250.521000	FICA Taxes	2,048	2,110
430.1250.524000	Workers' Compensation	89	-
430.1250.531000	Professional Services	22,000	25,000
430.1250.531001	Town Attorney	10,000	-
430.1250.534000	Other Services	52,500	229,300
430.1250.540000	Travel And Per Diem	500	-
430.1250.541000	Communications Services, Devices And Accessories	480	-
430.1250.542000	Freight & Postage Services	-	-
430.1250.544002	Software Subscriptions	-	10,000
430.1250.549002	Legal Advertisements	1,000	1,000
430.1250.551000	Office Supplies	100	500
430.1250.552000	Operating Supplies	500	-
430.1250.552001	Gasoline & Oil	500	-
430.1250.552002	Uniforms	400	-
430.1250.555000	Training	1,000	-
430.1250.591020	Administrative Services	-	100,000
430.1250.599001	Fund Balance - Net Position Carryover Available	-	204,238
TOTAL	EXPENSES	117,886	706,500



5-YEAR CAPITAL PLAN

**TOWN OF BELLEAIR
5 YEAR CAPITAL PLAN
CAPITAL PROJECTS FUND
Fund 300**

Revenues	Description	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	Total
	Ad Valorem Tax (millage)	2,301,599	2,416,679	2,537,513	2,664,389	2,797,608	12,717,787
	Electric Utility Tax	530,000	556,500	584,325	613,541	644,218	2,928,585
	Penny for Pinellas	587,000	616,350	647,168	679,526	713,502	3,243,546
	Local Taxes	\$ 3,418,599	\$ 3,589,529	\$ 3,769,005	\$ 3,957,456	\$ 4,155,328	\$ 18,889,917
	Indian Rocks Road Phase 2 Project	6,850,000					6,850,000
	Indian Rocks Road Pedestrian and Roadway Improvement	1,100,000					1,100,000
	Indian Rocks Road Bridge & Roadway Imp	1,500,000					1,500,000
	Mehlenbacher West Water Infrastructure	1,672,000					1,672,000
	Total State Appropriations	\$ 11,122,000	\$ -	\$ -	\$ -	\$ -	\$ 11,122,000
	Interest Earnings	340,000	348,500	357,213	366,143	375,296	1,787,152
	Interest Earnings	\$ 340,000	\$ 348,500	\$ 357,213	\$ 366,143	\$ 375,296	\$ 1,787,152
	Bond Proceeds						-
	Lease Proceeds	22,500	22,500	22,500	22,500	22,500	112,500
	Insurance Proceeds						-
	Transfers In						-
	Other Financing Source	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 112,500
	Total Revenue	\$ 14,903,099	\$ 3,960,529	\$ 4,148,718	\$ 4,346,098	\$ 4,553,125	\$ 31,911,569

Department Name	Project Title	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget	Total
Town Hall Building	Town Hall Building	-	-	-	-	900,000.00	900,000.00
	Town Hall Improvements	50,000.00	-	-	-	-	50,000.00
		50,000.00	-	-	-	900,000.00	950,000.00
Recreation Building	Fence Replacement	70,000.00	-	-	-	-	70,000.00
	Gym Floor Resealing	6,000.00	6,300.00	6,615.00	6,950.00	7,290.00	33,155.00
	Recreation Hardening	101,000.00	-	-	-	-	101,000.00
	Roofing	100,000.00	-	-	-	-	100,000.00
		277,000.00	6,300.00	6,615.00	6,950.00	7,290.00	304,155.00
Street Improvements	Construction Ricker & Supplee	-	-	70,000.00	-	-	70,000.00
	Design - Gardenia West	-	-	20,000.00	-	-	20,000.00
	Design - Hibiscus	-	-	-	-	350,000.00	350,000.00
	Design - Osceola Southeast	-	-	-	-	30,000.00	30,000.00
	Design - Osceola West	-	-	-	-	120,000.00	120,000.00
	Design - Ponce de Leon East	-	-	-	650,000.00	-	650,000.00
	Design - Ponce de Leon Southbound	-	-	450,000.00	-	-	450,000.00
	Design - Ricker & Supplee	-	-	20,000.00	-	-	20,000.00
	Drainage ditch next to Public works	30,000.00	-	-	-	-	30,000.00
	Engineering - Fairview	-	-	30,000.00	-	-	30,000.00
	Engineering - Pineland, Palm, Golfview	-	-	-	-	-	-
	Fairview	-	-	80,000.00	-	-	80,000.00
	Gardenia West	-	-	-	40,000.00	-	40,000.00
	Hibiscus	-	-	-	-	2,100,000.00	2,100,000.00
	Osceola Southeast	-	-	-	-	-	-
	Osceola West	-	-	-	-	-	-
	Pineland Palm Golfview	-	-	-	-	-	-
	Ponce de Leon East	-	-	-	-	6,500,000.00	6,500,000.00
	Ponce de Leon Southbound	-	-	-	3,000,000.00	-	3,000,000.00
	Varona, Gardenia East	-	-	-	160,000.00	-	160,000.00
		30,000.00	-	670,000.00	3,850,000.00	9,100,000.00	13,650,000.00
Street Light Improvements	Street Light Repair/Replacement	22,500.00	22,500.00	22,500.00	22,500.00	-	90,000.00
		22,500.00	22,500.00	22,500.00	22,500.00	-	90,000.00
Park Improvements	Rex Beach Park Renovation	65,000.00	-	-	-	-	65,000.00
		65,000.00	-	-	-	-	65,000.00
Drainage Improvements	Barbara Circle and Sunny Lane	2,200,000.00	2,200,000.00	-	-	-	4,400,000.00
	Harold's Lake Dredge	2,400,000.00	-	-	-	-	2,400,000.00
	Indian Rocks Road Phase 2	3,050,000.00	2,000,000.00	-	-	-	5,050,000.00
	Indian Rocks Road Phase 3	4,300,000.00	6,500,000.00	-	-	-	10,800,000.00
	Mehlenbacher Drainage Project	2,000,000.00	2,000,000.00	-	-	-	4,000,000.00
		13,950,000.00	12,700,000.00	-	-	-	26,650,000.00
Lake & River Creek Improvements	Bluff Preservation	-	-	9,000,000.00	-	-	9,000,000.00
	Creek Engineering	20,000.00	-	-	-	-	20,000.00
	Creek Restoration and Renovation	20,000.00	90,000.00	-	-	-	110,000.00
		40,000.00	90,000.00	9,000,000.00	-	-	9,130,000.00
		14,434,500.00	12,818,800.00	9,699,115.00	3,879,450.00	10,007,290.00	50,839,155.00
Debt Service Payments	Transfers Out To Revenue Bonds, Series 2019A Fund	656,454.00	656,851.00	656,902.00	655,622.00	655,009.00	3,280,838.00
Debt Service Payments	Transfers Out To Revenue Bonds, Series 2019B Fund	306,950.00	306,950.00	306,563.00	306,052.00	306,394.00	1,532,909.00
Debt Service Payments	Transfers Out To Facility Lease Fund	78,716.00	78,716.00	78,716.00	78,716.00	78,716.00	393,580.00
	Total Transfers Out	1,042,120.00	1,042,517.00	1,042,181.00	1,040,390.00	1,040,119.00	5,207,327.00
	Projected Deficit	(573,521.00)	(9,900,788.05)	(6,592,578.10)	(573,741.52)	(6,494,284.17)	(24,134,912.84)



GLOSSARY

GLOSSARY

ACCOUNTING SYSTEM. A system of financial recordkeeping which records, classifies, and reports information on the financial status and operation of an organization.

ACCRUAL BASIS. The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSE. An expense incurred during the current accounting period which will not be paid until a subsequent accounting period.

ACCRUED REVENUE. Revenue earned during the current accounting period which will not be collected until a subsequent accounting period.

AD VALOREM TAX. A direct tax calculated “according to value” of property. Ad valorem tax is based on an assigned (market or assessed) of real property and, in certain cases, on valuation of tangible or intangible personal property. An Ad valorem tax is normally the one substantial tax that may be raised or lowered by a local governing body without the sanction of superior levels of government.

ADOPTED BUDGET. The resulting budget approved by the Town Commission.

ALLOCATION. The distribution of available funds, personnel, buildings, and equipment among various Town departments, divisions, or cost centers.

AMORITIZATION. The gradual elimination of liability in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest. Also includes the writing off of an intangible asset over its projected life.

APPROPRIATION. An authorization by the Town commission for the Town to make obligations and payment for a specific purpose.

ASSESSED VALUE. A valuation set on real or personal property by Pinellas County Property Appraiser’s Office as a basis for levying taxes.

AUDIT. A study of the Town's accounting system to ensure that financial records are accurate and compliance with all legal requirements for handling of public funds, including state law and Town charter.

AVAILABLE (UNDESIGNATED) FUND BALANCE. This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

BALANCED BUDGET. A budget in which receipts are greater than (or equal to) expenditures. A budget is basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operation purposes over a defined budget period.

BASIS OF ACCOUNTING. Timing of when revenues and expenditures will be recorded for financial reporting purposes, when the transaction is recognized in the financial statements.

BOND. A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date (s), together with periodic interest at a specified rate. The difference between a note and a bond is that a bond is for a longer period of time.

BOND PROCEEDS. The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities.

BUDGET (OPERATING). A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET CALENDAR. The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUILDING CODES. Provincial or locally adopted regulations that control the design, construction, repair, quality of building materials, use, and occupancy of any structure under its jurisdiction.

CAPITAL ASSETS. Land, improvements to land, easement, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET. A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

CAPITAL EXPENDITURES. Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL IMPROVEMENT PLAN. A comprehensive multi-year schedule for planning the Town's capital expenditures. The capital improvement plan coordinates planning, development, cost estimates and funding sources. A capital program is a plan for capital expenditures that extends beyond the capital budget and is reviewed and updated annually during the budget process.

COMMISSION. Comprised of the Mayor and four (4) Commission members who are elected by a vote of the residents of the Town of Belleair and who each serve staggered four-year terms. The Commission sets policy, represents the interests of the residents and relies on the Town Manager to implement policy direction.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). A report issued by the Town that includes the Town's audited financial statements and other information about the Town. The report must meet specific standards by the Governmental Accounting Standards Board (GASB). In order to be considered a comprehensive annual financial report which must contain a minimum of three sections which are: 1) introductory, 2) financial, 3) statistical, and whose financial section provides information on each individual fund and component unit.

CONSTRUCTION WORK IN PROGRESS. The cost of construction work that has been started but not yet completed.

CONTRACTUAL SERVICE. An agreement to perform a service or task by external organizational units. A group of accounts which cover the above as well as travel and training and other miscellaneous services.

CONTINGENT FUND. Funds set aside to provide for unforeseen expenditures of uncertain amounts.

DEBT SERVICE. The amount of money necessary to pay principal and interest to holders of a government's debt instruments. Annual debt service refers to the total principal and interest required to be paid in a fiscal year.

DEFICIT. The excess of budget expenditures over receipts.

DEPRECIATION. A method of allocating the cost of a tangible asset over its useful life. This is done for accounting purposes.

ENCUMBRANCE. Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and are reserved.

ENTERPRISE FUND. A proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

EXPENDITURES. The amount of money, cash, or checks actually paid or obligated for payment by the Town. Expenditures are categorized in accordance with the State of Florida Uniform Accounting System (UAS). Categories are: personnel services, operating, capital outlay, debt service, grants and aids, and other uses.

EXPENSE. Outflows or other use of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations; for example, depreciation

FINES & FORFEITURES. Fines and any associated penalties levied for violations of the municipal code.

FISCAL YEAR. The twelve-month financial period used by all Florida municipalities, which begins October 1st and ends September 30th of the following calendar year. At the end of the fiscal year, the Town's financial position and results of operation are determined.

FIXED (CAPITAL) ASSETS. Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than building, machinery, and equipment.

FRINGE BENEFITS. Employers share of F.I.C.A taxes, health and dental insurance, disability insurance, life insurance, workers compensation, unemployment taxes, and retirement contributions made on behalf of the Town employees.

FULL-TIME POSITON. A position which qualifies for full Town benefits, usually required to work 40 hours per week.

FUND. A set of interrelated accounts which record assets and liabilities related to a specific purpose.

FUND ACCOUNTING. Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The excess of assets of a fund over its liabilities and reserves. Fund balance is classified as non-spendable, restricted, committed, assigned, and unassigned based on the relative strength of constraints that control how specific amounts can be spent.

GASB 54. A major pronouncement of the Governmental Accounting Standards Board that requires the classification of fund balances based primarily on the extent to which the government is bound to follow constraints on the use of governmental fund resources.

GENERAL FUND. The fund serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP). Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GIS. A Geographic Information System is a system of hardware and software used for storage, retrieval, mapping and analysis of geographic data (linked to location). Technically, GIS is geographic information systems which includes mapping software and its application with remote sensing, land surveying, aerial photography, mathematics, photogrammetry, geography, and tools that can be implemented with GIS software.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). A standard-setting body. Associated with the Financial Accounting Foundation. **GASB** established standard of financial accounting and reporting practices for state and local governmental units.

GOVERNMENTAL FUNDS. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service, funds, capital projects funds, and permanent funds.

GRANT. A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

INFRASTRUCTURE. An underlying base or foundation; the basic facilities needed for the functioning of the Town.

INTEREST. The amount paid by a borrower as compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made. This amount is generally calculated as an annual percentage of the principal amount.

INTERGOVERNMENTAL REVENUE. Includes federal and state grants, other governmental revenue, and state revenue sharing.

INTERNAL CONTROLS. A process designed to provide reasonable assurance regarding the achievement of objectives through the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

LICENSE AND PERMIT FEES. The charges related to regulatory activities and privileges granted by government in connection with regulations.

LINE-ITEM. A detailed classification of an expense or expenditures classified within each Department.

LINE-ITEM BUDGET. A budget featuring things to be purchased. By relating appropriations to commodities, line-item budgets represent a "shopping-list" approach to allocation problems. This approach is believed to express official and citizen interest in the values of economy and control. Also known as traditional budgeting.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

LOST FUND. This is the abbreviation for the Local Option Sales Tax Fund. The local Option Sales Tax Fund generates revenue through Pinellas County's 1% sales surtax program (Penny for Pinellas), originally approved by voters in 1990.

MAJOR FUND. A fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.

MILLAGE RATE. Property tax rates are set by the Town Commission each year and applied to local property tax bases to generate funding for local government uses. The amount of tax levied is based on the taxable value of real and tangible personal property as of January 1st of each year and the millage rate applied to such value. The amount of tax levy stated per \$1,000 in value of the tax base.

NET POSITION. The difference between the assets, and deferred out flows and liabilities, and deferred inflows of proprietary funds. Classifications include unrestricted, net investment in capital assets.

ORDINANCE. An official action of the governing body of an issuer, typically enacted by a vote of the members of the governing body at a public meeting. The procedures for enacting an ordinance are often more formal than those for adopting a resolution. For example, in many jurisdictions, an ordinance cannot be finally enacted at the same meeting at which it is introduced, whereas a resolution may often be adopted at the same meeting.

PART-TIME. Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

PAYABLE. Money which a company owes to vendors for products and services purchased on credit.

PERSONNEL. The body of persons employed by or active in an organization, business, or service.

PERSONNEL COST. Refers to all costs directly associated with employee, including salaries and fringe benefits.

POLICY. A defined course of action adopted after a review of information and directed at the realization of goals.

PROFESSIONAL SERVICES. Expenditures incurred by the Town to obtain the services of recognized, licensed professionals such as Lawyers, Engineers, Certified Public Accountants, etc.

PURCHASE ORDER. A document issued to authorize a vendor to deliver specified products or render a specified service for a stated or estimated price. Outstanding purchase orders are called encumbrances.

RATING AGENCIES. This term usually refers to Moody's Investors Service, Standard and Poor's Corporation, and Fitch Ratings. The Town uses Moody's to issue credit ratings on the Town's bonds.

RESERVED FUND BALANCE. Portion of governmental fund's net assets that is not available for appropriation.

RESTRICTED FUND BALANCE. Fund balance which is subject to constraints that are either external imposed by creditors, grantors, or contributors; or imposed by law.

REVENUE. Additions to fund financial resources other than from inter-fund transfers and debt issue proceeds.

SPECIAL REVENUE FUND. Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or **committed** to expenditures for specific purposes other than debt service or capital projects.

STORMWATER UTILITY. A Utility which has primary authority and responsibility for carrying out the Town's comprehensive drainage and storm sewer plan, maintenance, administration, and operation of all Town storm and surface water facilities, as well as establishing standards for design, construction, and maintenance of improvements on private property where these may affect storm and surface water and management.

TAX BASE. The total property and resources available to a governmental entity for taxation.

TAX ROLL. The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared, and authenticated in proper form to warrant a collecting officers to proceed with administering the tax.

TRUTH IN MILLAGE (TRIM). In 1980, the State of Florida passed the “Truth in Millage” (**TRIM**) act. The law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing entity. **TRIM** establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements.

UNASSIGNED FUND BALANCE. The residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications, which normally are restricted or committed.



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— INC. 1925 —