

TOWN OF BELLEAIR, FLORIDA

# 2020 - 2024

## GENERAL FUND FORECAST



SUBMITTED JUNE, 2020

## General Fund Departmental Summary

	2018	2019	2020	2021	2022	2023	2024
	Budgeted	Budgeted	Projected	Projected	Projected	Projected	Projected
Administration	\$ 782,101	\$ 801,500	\$ 819,070	\$ 847,790	\$ 888,150	\$ 920,260	\$ 964,230
Building	\$ 149,710	\$ 211,300	\$ 212,340	\$ 216,200	\$ 220,280	\$ 224,690	\$ 229,320
Support Services	\$ 2,132,800	\$ 2,173,600	\$ 2,296,460	\$ 2,405,440	\$ 2,524,430	\$ 2,650,910	\$ 2,785,450
Police	\$ 1,720,350	\$ 1,873,300	\$ 1,942,780	\$ 2,010,690	\$ 2,093,950	\$ 2,181,100	\$ 2,272,450
Public Works	\$ 902,200	\$ 900,950	\$ 878,000	\$ 909,590	\$ 945,970	\$ 984,240	\$ 1,024,510
Recreation	\$ 798,710	\$ 853,050	\$ 890,910	\$ 920,370	\$ 955,970	\$ 993,160	\$ 1,032,290
<b>Total Expenditures</b>	<b>\$ 6,485,871</b>	<b>\$ 6,813,700</b>	<b>\$ 7,039,560</b>	<b>\$ 7,310,080</b>	<b>\$ 7,628,750</b>	<b>\$ 7,954,360</b>	<b>\$ 8,308,250</b>
<b>Total Revenues</b>	<b>\$ 7,100,611</b>	<b>\$ 6,813,700</b>	<b>\$ 6,898,900</b>	<b>\$ 7,179,410</b>	<b>\$ 7,352,520</b>	<b>\$ 7,532,050</b>	<b>\$ 7,718,330</b>
<b>Surplus/(Deficit)</b>	<b>\$ 614,740</b>	<b>\$ -</b>	<b>\$ (140,660)</b>	<b>\$ (130,670)</b>	<b>\$ (276,230)</b>	<b>\$ (422,310)</b>	<b>\$ (589,920)</b>

Currently, the budgetary estimates for the fiscal year 2020-21 are forecasted at a preliminary deficit of \$140,660. It is critical to state that these are strictly forecasted numbers, no budgets have been submitted for approval. This forecast is used to illustrate revenue growth over expenditure growth and serve as the starting block for this year's budget process. These numbers are not intended to serve as a five year budget, as they do not take into account any policy changes or budgetary decision making.

This is largely due to the decrease in large revenue items, such as the Sales Tax Revenue and State Revenue Sharing accounts. The Town budgets for operations based on the revenues generated, which allows for certain expenditure options to be approved, such as salary adjustments. Cost of living and merit increases, totaling 5%, are currently included in the deficit.

The impact of COVID-19 is still being examined at federal, state, and local levels, but preliminarily staff has already estimated some effects on revenue accounts based on current revenue collections.. With the economic closures of COVID-19, restrictions resulted in significant reductions of sales taxes and fees. We are estimating 30% reductions to Sales Tax and State Revenue Sharing.

The entirety of the impacts of COVID-19 are still being examined by staff. At this time, sales tax and consumer based revenues are the accounts that have been reduced the most. We also expect to see reductions in Penny for Pinellas collections, local option fuel taxes and other motor fuel taxes. More information on these impacts will be available in late July from the state's Department of Economic and Demographic Research and Pinellas County. Once this information is available, it will be included in the forecast and budgetary estimates.

### OVERALL ASSUMPTIONS

Departments town-wide are mainly experiencing increases only in their personnel lines.No increases in operating expenses have been calculated for the upcoming fiscal year. Additionally, any departments that utilize a vehicle debt service will experience a small decrease in the object, as the debt is paid around halfway through the year. More information about the expenditures and revenues are available in each department summary within this document.

## **ADMINISTRATION**

The Administration Department is likely to experience the largest increase in personnel lines. This is due to employees receiving certifications and degrees in the 2020-2021 fiscal year. At this time, the other objects within this department are not likely to increase in the next fiscal year.

## **BUILDING**

In the future, the Building Department may experience a small decrease in operating expenses, as Contractual Labor (#53160) should continue to decrease with more efficient inspections.

## **SUPPORT SERVICES**

The Support Services Department is expected to continue to grow in the coming years due to contractual services increasing, such as Largo Fire Services (projected at 5%, or \$31,130) and General Liability Insurance (projected at 10%, or \$27,500).

## **POLICE**

The Police Department is projected to experience the largest increases with personnel. In the department's operating expenditures, Professional Services, which is responsible for the Sheriff's Department contract, is projected to increase by 1.5% year over year.

## **PUBLIC WORKS**

This department is incredibly stable with expenditure expectations. There is the traditional standard 3% on most line items in the future to account for inflation, while some objects maintain a 1.5% increase. These line items contain contracts that could be negotiated for a smaller increase.

## **RECREATION**

The Recreation Department was heavily impacted by the restrictions implemented during COVID-19. The full effects of this are still being examined by staff and more information will be available in late July. As of now, there are minimal increases projected in the operating expenditures, with 3% being the standard increase for programs.

# METHODOLOGY FOR REVENUE AND EXPENDITURE FORECASTING

In previous years, staff has described the forecast in terms of different types of methodologies for each line item. This year, the Town of Belleair has adopted the International City Managers Association's (ICMA) forecasting typology. Forecast methods are described as either deterministic, econometric, or extrapolative, which are further detailed below.

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## EXTRAPOLATIVE - Intuitive

When most decision-makers need to make forecasts, they employ a process that relies upon intuition, past experience, or expert opinion to arrive at their conclusions regarding future behavior or outcomes. Intuition is a large piece in this forecasting method so as not to let objects get out of bounds. Past tendencies of revenue provide a prediction on the future. Examples are as follows:

- Office Supplies
- Tools
- Uniforms

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## DETERMINISTIC - Internal factors

The deterministic technique allows for different variables in forecasting line items. These models typically utilize a pre-established formula, or calculative methods to determine the item total. For instance, if tennis permits are \$50 per resident and 500 residents are estimated to sign up, staff can forecast \$2,500 of revenue for the year. Examples are as follows:

- Salaries
- Disposal costs
- Pinellas County Water

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## ECONOMETRIC - External factors

Econometric forecasting combines economic principles with statistical techniques. This method relies heavily on outside factors, such as market prices. In future years, this method may require continued research on some line items as market conditions fluctuate. Examples are as follows:

- Gas and Fuel
- Interest
- Ad Valorem

## General Fund Revenue Accounts

	2018 Budgeted	2019 Budgeted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Methodology
300320 TENNIS ANNUAL PERMITS	\$ 2,500	2,500	2,500	2,500	2,500	2,500	2,500	Deterministic
311100 AD VALOREM	\$ 3,739,000	4,112,650	4,381,800	4,557,070	4,693,780	4,834,590	4,979,630	Econometric
313100 ELECTRIC FRANCHISE	\$ 367,000	357,000	357,000	357,000	357,000	357,000	357,000	Extrapolative
313400 GAS FRANCHISE	\$ 22,000	22,000	22,660	23,340	24,040	24,760	25,500	Extrapolative
315000 COMMUNICATION SERVICES TAX	\$ 173,200	172,000	169,420	166,880	165,210	163,560	161,920	Extrapolative
321100 OCCUPATIONAL LICENSE (TOWN LICENSE)	\$ 25,000	25,000	25,000	25,000	25,000	25,000	25,000	Deterministic
331201 JAG GRANT	\$ 1,000	1,000	1,000	1,000	1,000	1,000	1,000	Deterministic
335100 ALCOHOL BEVERAGE LICENSE	\$ 150	1,200	1,200	1,200	1,200	1,200	1,200	Deterministic
335120 STATE REVENUE SHARING	\$ 111,900	109,000	76,300	112,270	125,740	140,830	157,730	Extrapolative
335180 SALES TAX (half cent)	\$ 255,700	265,900	186,130	273,880	282,100	290,560	299,280	Extrapolative
335410 GASOLINE REBATE	\$ 3,000	3,500	3,500	3,500	3,500	3,500	3,500	Deterministic
337200 GRANTS	\$ 2,000	0	0	0	0	0	0	N/A
341200 ZONING & VARIANCE FEES	\$ 800	1,200	1,200	1,200	1,200	1,200	1,200	Extrapolative
341802 BUILDING PERMITS	\$ 350,000	290,000	275,000	250,000	255,000	260,100	265,300	Extrapolative
342103 SPECIAL DUTY POLICE	\$ 91,960	187,200	180,000	185,400	190,960	196,690	202,590	Deterministic
343900 LOT MOWING	\$ 3,000	3,000	3,000	3,000	3,000	3,000	3,000	Deterministic
347210 RECREATION (PROG. ACTIVITY)	\$ 292,000	316,400	316,400	316,400	316,400	316,400	316,400	Extrapolative
347211 RECREATION PERMITS	\$ 24,800	22,550	22,660	22,770	22,880	22,990	23,100	Extrapolative
347213 REC-VENDING MACHINE SALES	\$ 4,100	4,150	4,150	4,150	4,150	4,150	4,150	Deterministic
347214 Concession Stand Sales	\$ 9,700	9,700	9,700	9,700	9,700	9,700	9,700	Deterministic
347530 SPECIAL EVENTS-Private Parties	\$ 6,150	6,150	6,180	6,210	6,240	6,270	6,300	Deterministic
347540 SPECIAL EVENTS-ATHLETIC PROGRAMS	\$ 15,000	19,200	19,300	19,400	19,500	19,600	19,700	Deterministic
351100 COURT FINES (POLICE FINES)	\$ 4,000	3,200	4,000	4,000	4,000	4,000	4,000	Extrapolative
351300 POLICE ACADEMY	\$ 300	300	300	300	300	300	300	Deterministic
351400 RESTITUTION	\$ 1,500	1,500	1,500	1,500	1,500	1,500	1,500	Deterministic
351402 OTC FINES AND TICKETS	\$ 250	250	250	250	250	250	250	Extrapolative
354000 ORDINANCE VIOLATION	\$ 2,000	2,000	2,000	2,000	2,000	2,000	2,000	Extrapolative
361000 INTEREST	\$ 25,000	50,000	50,000	50,000	50,000	50,000	50,000	Econometric
362000 RENTAL INCOME	\$ 4,800	4,800	4,800	4,800	4,800	4,800	4,800	Deterministic
364001 SALE OF FIXED ASSETS	\$ 6,000	0	0	0	0	0	0	N/A
365901 SALE OF AUCTIONED ASSETS	\$ 2,000	2,000	4,000	2,000	2,000	2,000	2,000	Extrapolative
366902 DONATION - COMM. PROJECTS	\$ -	15,000	0	0	0	0	0	N/A
366904 BCF CONTRIBUTION HUNTER PARK (EQUIP)	\$ 1,700	1,700	1,700	1,700	1,700	1,700	1,700	Deterministic
366905 CONTRIBUTION - POL. EQUIPMENT	\$ 20,000	0	0	0	0	0	0	N/A
366911 SPECIAL EVENTS	\$ 146,550	153,300	157,900	162,640	167,520	172,550	177,730	Extrapolative

369000 MISCELLANEOUS	\$	34,700	34,700	34,700	34,700	34,700	34,700	34,700	34,700	Deterministic
<b>Total General Fund Operating Income</b>	<b>\$</b>	<b>5,748,760</b>	<b>\$ 6,200,050</b>	<b>\$ 6,325,250</b>	<b>\$ 6,605,760</b>	<b>\$ 6,778,870</b>	<b>\$ 6,958,400</b>	<b>\$ 7,144,680</b>		
381000 RESERVES	\$	107,401	40,000	0	0	0	0	0	0	N/A
381200 TRANSFER FROM 301	\$	31,800	0	0	0	0	0	0	0	N/A
381302 TRANSFER FROM 305	\$	20,000	0	0	0	0	0	0	0	N/A
381401 TRANSFER FROM 401	\$	40,000	0	0	0	0	0	0	0	N/A
383000 ADMINISTRATIVE FEES	\$	573,650	573,650	573,650	573,650	573,650	573,650	573,650	573,650	Deterministic
<b>Total General Fund Non-Operating Income</b>	<b>\$</b>	<b>772,851</b>	<b>\$ 613,650</b>	<b>\$ 573,650</b>	<b>\$ 573,650</b>					
FEMA HMGP Grant	\$	104,000	0	0	0	0	0	0	0	N/A
FEMA Grant	\$	475,000	0	0	0	0	0	0	0	N/A
<b>Total General Fund Reimbursements</b>	<b>\$</b>	<b>579,000</b>	<b>\$ -</b>	<b>\$ -</b>						
<b>Grand Total of General Fund Revenues</b>	<b>\$</b>	<b>7,100,611</b>	<b>\$ 6,813,700</b>	<b>\$ 6,898,900</b>	<b>\$ 7,179,410</b>	<b>\$ 7,352,520</b>	<b>\$ 7,532,050</b>	<b>\$ 7,718,330</b>		

## General Fund Departmental Summary

	2018 Budgeted	2019 Budgeted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
<b>Administration</b>	\$ 782,101	\$ 801,500	\$ 819,070	\$ 847,790	\$ 888,150	\$ 920,260	\$ 964,230
<b>Building</b>	\$ 149,710	\$ 211,300	\$ 212,340	\$ 216,200	\$ 220,280	\$ 224,690	\$ 229,320
<b>Support Services</b>	\$ 2,132,800	\$ 2,173,600	\$ 2,296,460	\$ 2,405,440	\$ 2,524,430	\$ 2,650,910	\$ 2,785,450
<b>Police</b>	\$ 1,720,350	\$ 1,873,300	\$ 1,942,780	\$ 2,010,690	\$ 2,093,950	\$ 2,181,100	\$ 2,272,450
<b>Public Works</b>	\$ 902,200	\$ 900,950	\$ 878,000	\$ 909,590	\$ 945,970	\$ 984,240	\$ 1,024,510
<b>Recreation</b>	\$ 798,710	\$ 853,050	\$ 890,910	\$ 920,370	\$ 955,970	\$ 993,160	\$ 1,032,290
<b>Total Expenditures</b>	\$ 6,485,871	\$ 6,813,700	\$ 7,039,560	\$ 7,310,080	\$ 7,628,750	\$ 7,954,360	\$ 8,308,250
<b>Total Revenues</b>	\$ 7,100,611	\$ 6,813,700	\$ 6,898,900	\$ 7,070,430	\$ 7,237,860	\$ 7,411,250	\$ 7,590,880
<b>Surplus/(Deficit)</b>	\$ 614,740	\$ -	\$ (140,660)	\$ (239,650)	\$ (390,890)	\$ (543,110)	\$ (717,370)

# ADMINISTRATION DEPARTMENT 2020 - 2024 FORECAST



The Administration Department is the executive group responsible for managing and coordinating the day-to-day operations throughout town, as well as coordinating communications, public records management, capital projects, and formulating the Town's annual programmatic budget. Additionally, the department routinely conducts policy studies to inform and advise the Commission on agenda items and reviews the efficiency and effectiveness of various programs town-wide.

## ADMINISTRATION FINANCIAL FORECAST

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
<b>REVENUES</b>					
Total Revenues	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 582,950	\$ 612,040	\$ 642,660	\$ 674,910	\$ 708,900
<i>Operating</i>	\$ 236,120	\$ 235,750	\$ 245,490	\$ 245,350	\$ 255,330
<i>Capital</i>	0	0	0	0	0
Total Expenditures	\$ 819,070	\$ 847,790	\$ 888,150	\$ 920,260	\$ 964,230
Surplus / (Deficit)	\$ (794,070.00)	\$ (822,790.00)	\$ (863,150.00)	\$ (895,260.00)	\$ (939,230.00)

## REVENUES

This department is responsible for managing Business Tax Receipts, which is a cost individuals pay to operate businesses within town. This line is remaining flat for the foreseeable forecast.

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## EXPENDITURES

PERSONNEL	OPERATING
Expected to grow by an estimated 4.56% \$28,300 per year	Expected to grow by an estimated 1.77% \$4,250 per year

### PERSONNEL

A large majority of the methodology used for forecasting personnel was deterministic. Salaries are placed at a 5% increase every year to cover merit and cost of living increases, which affects the calculations for line items like FICA (#52100) and Retirement/401k (#52200). Life and Hospital Insurance (#52300) is set to increase by 7% every year, as is standard throughout the other departments within the town.

The Salaries line is seeing somewhat of a larger increase due to personnel receiving certifications or degrees, resulting in salary adjustments.

### OPERATING

A majority of the line items assume a 3% escalation based on a historical analysis of the Consumer Price Index (CPI). However, the Administration Department, there are no major increases within the operating expenditures that fall outside of the expected inflation of the CPI.

## Administration Financial Forecast

	2018 Budgeted	2019 Budgeted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Methodology	Modifier
<b>Revenues</b>									
321100 Occupational License	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Deterministic	N/A
	\$ 25,000	25,000	25,000	25,000	25,000	25,000	25,000		
<b>Expenditures</b>									
<b>Personnel</b>									
51100 EXECUTIVE SALARIES	\$ 9,600	9,600	9,600	9,600	9,600	9,600	9,600	Deterministic	N/A
51200 SALARIES	\$ 351,150	405,400	411,800	432,390	454,010	476,710	500,550	Deterministic	5.00%
51210 UNUSED MEDICAL	\$ -	0	1,000	1,000	1,000	1,000	1,000	Deterministic	N/A
51500 SICK LEAVE	\$ 12,800	14,050	14,250	14,450	14,650	14,850	15,050	Extrapolative	1.50%
52100 FICA	\$ 26,850	31,100	33,400	35,000	36,650	38,400	40,250	Deterministic	7.65%
52200 RETIREMENT-401K GENERAL PENSION	\$ 31,600	36,500	37,050	38,900	40,850	42,900	45,050	Deterministic	9.00%
52300 LIFE/HOSP. INS.	\$ 64,700	64,800	69,350	74,200	79,400	84,950	90,900	Deterministic	7.00%
52301 MEDICAL BENEFIT	\$ 6,000	6,000	6,000	6,000	6,000	6,000	6,000	Deterministic	N/A
53100 PHYSICAL EXAMS	\$ -	0	500	500	500	500	500	Extrapolative	N/A
	\$ 502,700	\$ 567,450	\$ 582,950	\$ 612,040	\$ 642,660	\$ 674,910	\$ 708,900		
<b>Operating</b>									
53151 PROF. SERVICES	\$ 72,150	72,150	73,230	74,330	75,440	76,570	77,720	Extrapolative	1.50%
54000 TRAV & PER DIEM	\$ 20,100	9,400	9,400	9,400	9,400	9,400	9,400	Deterministic	N/A
54100 TELEPHONE	\$ 4,400	4,400	2,700	2,780	2,860	2,950	3,040	Deterministic	3.00%
54200 POSTAGE	\$ 1,600	1,600	1,650	1,700	1,750	1,800	1,850	Extrapolative	3.00%
54620 MAIN. - VEHICLE	\$ 1,000	1,000	1,030	1,060	1,090	1,120	1,150	Extrapolative	3.00%
54670 MAINT. - EQUIP	\$ 112,411	90,100	92,800	95,580	98,450	101,400	104,440	Extrapolative	3.00%
54700 ORDINANCE CODES	\$ 5,000	5,000	5,080	5,160	5,240	5,320	5,400	Deterministic	1.50%
54930 ADVERTISING	\$ 3,500	2,550	2,630	2,710	2,790	2,870	2,960	Deterministic	3.00%
54940 FILING FEES	\$ 1,250	1,250	1,250	1,250	1,250	1,250	1,250	Deterministic	N/A
55100 OFFICE SUPPLIES	\$ 3,100	3,100	2,500	2,580	2,660	2,740	2,820	Extrapolative	3%
55101 BOARDS EXPENSES	\$ 5,000	5,000	5,080	5,160	5,240	5,320	5,400	Extrapolative	1.50%
55210 OPERATING SUPPL	\$ 4,540	4,550	4,690	4,830	4,970	5,120	5,270	Extrapolative	3.00%
55222 RECORDS MGMT.-FEES	\$ 8,750	8,750	8,880	9,010	9,150	9,290	9,430	Deterministic	1.50%
55240 UNIFORMS	\$ 650	650	650	650	650	650	650	Deterministic	N/A
55260 PROTECT. CLOTH.	\$ 250	250	250	250	250	250	250	Deterministic	N/A
55290 ELECTIONS	\$ 5,000	5,000	5,000	0	5,000	0	5,000	Deterministic	N/A
55410 MEMBERSHIPS	\$ 10,800	10,800	10,800	10,800	10,800	10,800	10,800	Deterministic	N/A
55420 TRAINING, AIDS	\$ 19,500	8,100	8,100	8,100	8,100	8,100	8,100	Deterministic	N/A
57900 ARCHIVES	\$ 400	400	400	400	400	400	400	Extrapolative	N/A
	\$ 279,401	\$ 234,050	\$ 236,120	\$ 235,750	\$ 245,490	\$ 245,350	\$ 255,330		
	\$ 782,101	\$ 801,500	\$ 819,070	\$ 847,790	\$ 888,150	\$ 920,260	\$ 964,230		
	\$ (757,101)	\$ (776,500)	\$ (794,070)	\$ (822,790)	\$ (863,150)	\$ (895,260)	\$ (939,230)		

# BUILDING DEPARTMENT 2020 - 2024 FORECAST



The Building Department contains costs and revenues for permitting, zoning, and development functions throughout town. The department advises homeowners and businesses on regulations identified in the Land Development Code, and is responsible for plan review and the issuance of building and tree permits. This department also plays a large role in damage assessment and documentation during emergency operations.

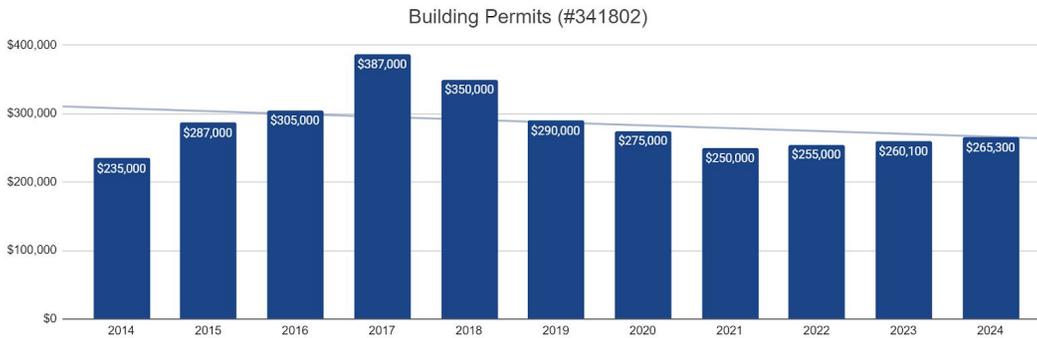
## BUILDING FINANCIAL FORECAST

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
<b>REVENUES</b>					
Total Revenues	\$275,000	\$250,000	\$255,000	\$260,100	\$265,300
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$76,900	\$80,800	\$84,900	\$89,300	\$93,900
<i>Operating</i>	\$ 135,440	\$ 135,400	\$ 135,380	\$ 135,390	\$ 135,420
<i>Capital</i>	0	0	0	0	0
Total Expenditures	\$212,340	\$216,200	\$220,280	\$224,690	\$229,320
Surplus / (Deficit)	\$62,660	\$33,800	\$34,720	\$35,410	\$35,980

## REVENUES

The Building Department is responsible for managing Building Permit Fees, a large source of revenue for the General Fund. In prior years, the revenue account experienced a large inflation due to two major projects, the Pelican Golf Course and the new Belleview homes.

As these projects come to completion, the Building Permit revenues will resume their normal baseline of around \$250,000. There is a small increase of 1.5% projected for future years.



## EXPENDITURES

### PERSONNEL

Expected to grow by an estimated 5.12%  
\$4,150 per year

### OPERATING

Expected to decrease by 0.40%  
(\$550) per year

### PERSONNEL

A large majority of the methodology used for forecasting personnel was deterministic. Salaries are placed at a 5% increase every year to cover merit and cost of living increases, which affects the calculations for line items like FICA (#52100) and Retirement/401k (#52200). Life and Hospital Insurance (#52300) is set to increase by 7% every year, as is standard throughout the other departments within the town.

### OPERATING

A majority of the line items assume a 3% escalation based on a historical analysis of the Consumer Price Index (CPI). However, the Building Department is experiencing a small decrease overall in operating expenditures due to the reduction in the Contract Labor (#53160) line. This will eventually begin to level out as the cost reduction will be offset by the cost of the new permitting and licensing software, ViewPoint Cloud.

**2018 Budgeted 2019 Budgeted 2020 Projected 2021 Projected 2022 Projected 2023 Projected 2024 Projected Methodology Modifier**

Revenues

341802 Building Permits	350,000	290,000	275,000	250,000	255,000	260,100	265,300	Extrapolative	2%
	\$ 350,000	290,000	275,000	250,000	255,000	260,100	265,300		

Expenditures

Personnel									
51200 SALARIES	\$ 44,350	51,100	53,650	56,350	59,150	62,100	65,200	Deterministic	5.00%
51500 SICK LEAVE	\$ 2,200	2,200	2,250	2,300	2,350	2,400	2,450	Extrapolative	3.00%
52100 FICA	\$ 3,400	3,900	4,100	4,300	4,500	4,750	5,000	Deterministic	7.65%
52200 RETIREMENT-401K GENERAL PENSION	\$ 4,000	4,600	4,850	5,050	5,300	5,600	5,850	Deterministic	9.00%
52300 LIFE/HOSP. INS.	\$ 10,250	10,150	10,850	11,600	12,400	13,250	14,200	Deterministic	7.00%
52301 MEDICAL BENEFIT	\$ 1,200	1,200	1,200	1,200	1,200	1,200	1,200	Deterministic	N/A
	\$ 65,400	\$ 73,150	76,900	80,800	84,900	89,300	93,900		

Operating

53155 COMMUNITY DEVELOPMENT SERVICES	\$ -	40,000	40,600	41,210	41,830	42,460	43,100	Extrapolative	1.50%
53160 CONTRAC. LABOR	\$ 82,360	82,350	81,530	80,710	79,900	79,100	78,310	Deterministic	-1.00%
54000 TRAV & PER DIEM	\$ -	600	600	600	600	600	600	Deterministic	N/A
54100 TELEPHONE	\$ 250	250	250	250	250	250	250	Deterministic	N/A
54670 MAINT. - EQUIP	\$ 500	500	510	520	530	540	550	Extrapolative	1.50%
55100 OFFICE SUPPLIES	\$ 500	1,000	500	500	500	500	500	Extrapolative	N/A
55210 OPERATING SUPPL	\$ 500	2,650	500	510	520	530	540	Extrapolative	1.50%
55215 PLANNING & ZON.	\$ -	10,000	10,150	10,300	10,450	10,610	10,770	Extrapolative	1.50%
55240 UNIFORMS	\$ 200	200	200	200	200	200	200	Extrapolative	N/A
55410 MEMBERSHIPS	\$ -	300	300	300	300	300	300	Deterministic	N/A
55420 TRAINING, AIDS	\$ -	300	300	300	300	300	300	Deterministic	N/A
	\$ 84,310	\$ 138,150	\$ 135,440	\$ 135,400	\$ 135,380	\$ 135,390	\$ 135,420		

Capital

57001 VEHICLE DEBT SERVICE	\$ -	0	0	0	0	0	0	Deterministic	N/A
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

**\$ 149,710 \$ 211,300 \$ 212,340 \$ 216,200 \$ 220,280 \$ 224,690 \$ 229,320**

**\$ 200,290 \$ 78,700 \$ 62,660 \$ 33,800 \$ 34,720 \$ 35,410 \$ 35,980**

# SUPPORT SERVICES DEPARTMENT 2020 - 2024 FORECAST



The Support Services Department produces general financial and administrative support to the Town of Belleair. This department manages financial services, utility billing, human resources, risk mitigation, procurement, information technology, and facility maintenance. This department is also responsible for facilitating the Comprehensive Annual Financial Reporting (CAFR) document and delivering it to the Government Finance Officers Association (GFOA) in order for the Town to achieve the Certificate of Achievement for Excellence in Financial Reporting.

## SUPPORT SERVICES FINANCIAL FORECAST

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
<b>REVENUES</b>					
Total Revenues	\$ 34,700.00	\$ 34,700.00	\$ 34,700.00	\$ 34,700.00	\$ 34,700.00
<b>EXPENDITURES</b>					
<i>Personnel</i>	714,430	751,200	789,960	830,820	873,900
<i>Operating</i>	\$ 1,541,530	\$ 1,616,740	\$ 1,696,970	\$ 1,782,590	\$ 1,874,050
<i>Capital</i>	\$ 40,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500
Total Expenditures	\$ 2,296,460	\$ 2,405,440	\$ 2,524,430	\$ 2,650,910	\$ 2,785,450
Surplus / (Deficit)	\$ (2,261,760.00)	\$ (2,370,740.00)	\$ (2,489,730.00)	\$ (2,616,210.00)	\$ (2,750,750.00)

## REVENUES

The Support Services Department is responsible for managing the Miscellaneous (#369000) account, which includes revenue from lien searches and special relief permits. This item is currently projected to remain flat for the foreseeable future.

## EXPENDITURES

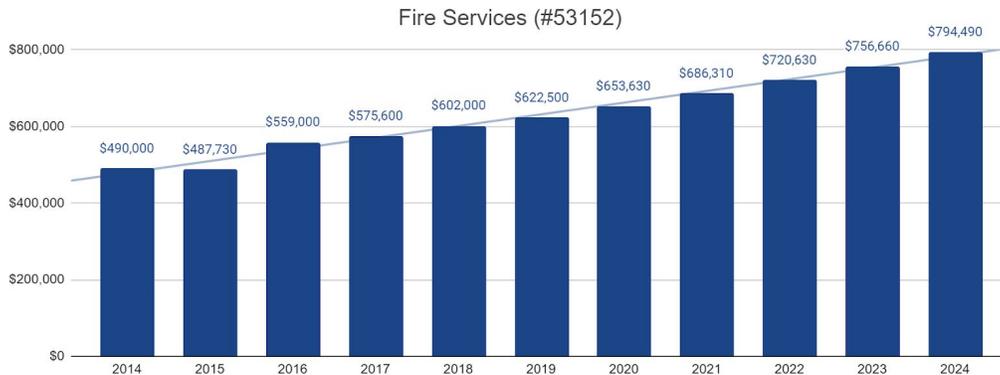
PERSONNEL	OPERATING	CAPITAL
Expected to grow by an estimated 5.19% \$39,000 per year	Expected to grow by an estimated 5.24% \$84,500 per year	Expected to decrease by 2.86% \$1,200 per year

### PERSONNEL

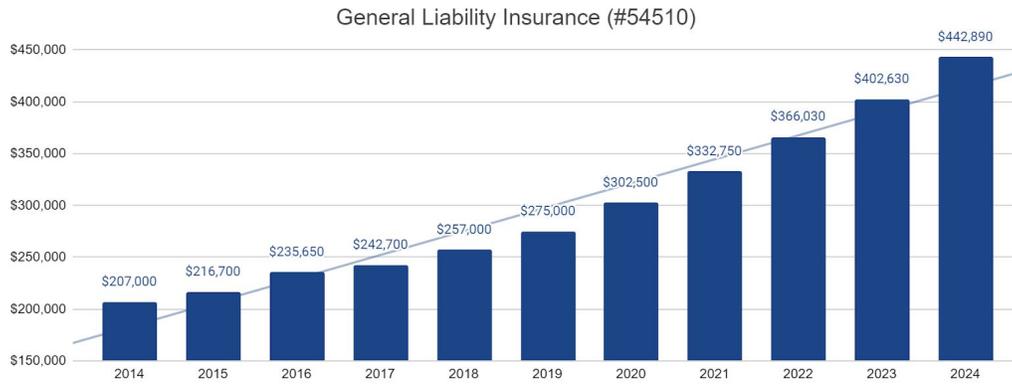
A large majority of the methodology used for forecasting personnel was deterministic. Salaries are placed at a 5% increase every year to cover merit and cost of living increases, which affects the calculations for line items like FICA (#52100) and Retirement/401k (#52200). Life and Hospital Insurance (#52300) is set to increase by 7% every year, as is standard throughout the other departments within the town.

### OPERATING

A majority of the line items assume a 3% escalation based on a historical analysis of the Consumer Price Index (CPI). Within the Support Services Department, there are multiple line items containing services with a contractual increase. Largo Fire Services (#53152), a contract renewed annually, has a maximum increase of 5% per year. While this number experienced a sharp increase in the 2016-2017 fiscal year, it has averaged an increase of 3.65% over the years since. In order to remain conservative with the forecast, staff has set this object at the maximum 5% increase for future expectations.



Another line for contractual increases is the General Liability Insurance (#54510). Since 2014, there has been an average increase of 7.93%, or \$23,600, per year. This year, staff has projected this line to increase by 10% every year, falling in line with the traditionally conservative behavior of the financial forecast.



### CAPITAL

The capital lines within most departments will experience a decrease in the following year, as the Vehicle Debt Service (#57001) line is resolving mid-2021. Support Services will see a reduction of \$6,000 in future years because of this.

Support Services Financial Forecast

2018 Budgeted 2019 Budgeted 2020 Projected 2021 Projected 2022 Projected 2023 Projected 2024 Projected Methodology Modifier

Revenues

369000	Miscellaneous	34,700	34,700	34,700	34,700	34,700	34,700	34,700	Extrapolative	N/A
		\$ 34,700	34,700	34,700	34,700	34,700	34,700	34,700		

Expenditures

Personnel

51200	SALARIES	\$ 459,500	481,900	506,000	531,300	557,850	585,750	615,050	Deterministic	5.00%
51400	OVERTIME	\$ 1,500	1,000	1,000	1,000	1,000	1,000	1,000	Deterministic	N/A
51500	SICK LEAVE	\$ 15,300	12,050	12,400	12,750	13,150	13,550	13,950	Extrapolative	3.00%
52100	FICA	\$ 35,150	36,900	39,730	41,700	43,760	45,920	48,200	Deterministic	7.65%
52200	RETIREMENT-401K GENERAL PENSION	\$ 41,400	43,400	45,550	47,800	50,200	52,700	55,350	Deterministic	9.00%
52300	LIFE/HOSP. INS.	\$ 92,100	92,000	98,450	105,350	112,700	120,600	129,050	Deterministic	7.00%
52301	MEDICAL BENEFIT	\$ 10,800	10,800	10,800	10,800	10,800	10,800	10,800	Deterministic	N/A
53100	PHYSICAL EXAMS	\$ 500	500	500	500	500	500	500	Extrapolative	N/A
		\$ 656,250	\$ 678,550	714,430	751,200	789,960	830,820	873,900		

Operating

51305	BANK FEES	\$ 7,400	7,400	7,620	7,850	8,090	8,330	8,580	Extrapolative	3.00%
53110	TOWN ATTORNEY	\$ 75,750	75,750	76,890	78,040	79,210	80,400	81,610	Extrapolative	1.50%
53151	PROF. SERVICES	\$ 42,000	42,000	43,260	44,560	45,900	47,280	48,700	Extrapolative	3.00%
53152	FIRE SERVICES	\$ 602,000	622,500	653,630	686,310	720,630	756,660	794,490	Deterministic	5.00%
53155	COMMUNITY DEVELOPMENT SVCS	\$ 40,000	0	0	0	0	0	0	Extrapolative	N/A
53200	ACCTG. & AUDIT.	\$ 38,000	35,000	35,700	36,410	37,140	37,880	38,640	Extrapolative	2.00%
54000	TRAV & PER DIEM	\$ -	4,050	4,050	4,050	4,050	4,050	4,050	Deterministic	N/A
54100	TELEPHONE	\$ 13,500	13,600	13,800	14,010	14,220	14,430	14,650	Extrapolative	1.50%
54200	POSTAGE	\$ 3,500	3,550	3,660	3,770	3,880	4,000	4,120	Extrapolative	3%
54300	ELECTRICITY	\$ 13,500	13,000	12,740	12,490	12,240	12,000	11,760	Extrapolative	-2.00%
54301	WATER	\$ 13,500	13,500	13,770	14,050	14,330	14,620	14,910	Extrapolative	2.00%
54302	SANITATION	\$ 800	800	820	840	870	900	930	Deterministic?	3.00%
54303	SEWER	\$ 6,200	6,200	6,390	6,580	6,780	6,980	7,190	Deterministic?	3.00%
54401	EQUIP LEASING	\$ 18,100	18,100	18,100	18,100	18,100	18,100	18,100	Deterministic	N/A
54510	INS. GEN. LIAB.	\$ 257,000	275,000	302,500	332,750	366,030	402,630	442,890	Deterministic	10.00%
54620	MAIN. - VEHICLE	\$ 2,000	2,000	2,060	2,120	2,180	2,250	2,320	Extrapolative	3.00%
54630	MAINT.-BLDG.	\$ 24,500	32,000	32,960	33,950	34,970	36,020	37,100	Deterministic	3.00%
54905	AHLF PROPERTY	\$ 28,650	0	0	0	0	0	0	N/A	N/A
54950	EMPLOY.RELATION	\$ 8,500	10,500	10,500	10,500	10,500	10,500	10,500	Deterministic	N/A
55100	OFFICE SUPPLIES	\$ 4,500	4,500	4,590	4,680	4,770	4,870	4,970	Extrapolative	2.00%
55210	OPERATING SUPPL	\$ 9,600	9,650	9,840	10,040	10,240	10,440	10,650	Extrapolative	2.00%

55215 PLANNING AND ZONING FEES	\$	10,000	0	0	0	0	0	0	0	Extrapolative	N/A
55220 GASOLINE & OIL	\$	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	Econometric	N/A
55221 TOOLS	\$	650	650	660	670	680	690	700		Extrapolative	1.50%
55240 UNIFORMS	\$	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	Deterministic	N/A
55260 PROTECT. CLOTH.	\$	600	600	600	600	600	600	600	600	Deterministic	N/A
55410 MEMBERSHIPS	\$	-	1,200	1,200	1,200	1,200	1,200	1,200	1,200	Deterministic	N/A
55420 TRAINING, AIDS	\$	-	4,350	4,350	4,350	4,350	4,350	4,350	4,350	Deterministic	N/A
56405 COMPUTER SYSTEM	\$	173,700	206,450	232,640	239,620	246,810	254,210	261,840		Extrapolative	3.00%
	\$	1,443,150	\$ 1,451,550	\$ 1,541,530	\$ 1,616,740	\$ 1,696,970	\$ 1,782,590	\$ 1,874,050			

Capital

57001 VEHICLE DEBT SERVICE	\$	5,900	6,000	3,000	0	0	0	0	0	Deterministic	N/A
57100 LIBRARY	\$	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Extrapolative	N/A
58102 TRANSFER TO 301	\$	12,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	Deterministic	N/A
	\$	33,400	\$ 43,500	\$ 40,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500		

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\$ 2,132,800 \$ 2,173,600 \$ 2,296,460 \$ 2,405,440 \$ 2,524,430 \$ 2,650,910 \$ 2,785,450

**\$ (2,098,100) \$ (2,138,900) \$ (2,261,760) \$ (2,370,740) \$ (2,489,730) \$ (2,616,210) \$ (2,750,750)**

# POLICE DEPARTMENT 2020 - 2024 FORECAST



The Police Department provides responsive law enforcement services to the Town of Belleair. It is their mission to maintain a safe and desirable community for the residents, businesses, and visitors. The department is responsible for enforcing state laws, local ordinances, and proactively patrol the community to detect and prevent criminal activities. This department currently holds five large programs, with eighteen subprograms distributed within. The most expensive cost allocation for the Police Department is personnel.

## POLICE FINANCIAL FORECAST

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
<b>REVENUES</b>					
Total Revenues	199,050	204,850	210,800	216,950	223,250
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 1,770,350	\$ 1,848,390	\$ 1,930,130	\$ 2,015,720	\$ 2,105,460
<i>Operating</i>	\$ 98,140	\$ 99,460	\$ 100,790	\$ 102,150	\$ 103,550
<i>Capital</i>	\$ 74,130	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
Total Expenditures	\$ 1,942,620	\$ 2,010,350	\$ 2,093,420	\$ 2,180,370	\$ 2,271,510
Surplus / (Deficit)	\$ (1,743,570)	\$ (1,805,500)	\$ (1,882,620)	\$ (1,963,420)	\$ (2,048,260)

## REVENUES

The Police Department generates revenues through multiple lines. 97% of the Department's revenue comes from the Special Duty Police (#342103) account, which is when Belleair officers patrol events for security or traffic details. At this time, staff has projected this account to steadily increase. However, if the revenue account experiences a reduction, personnel costs would respectively decrease as well.

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## EXPENDITURES

PERSONNEL	OPERATING	CAPITAL
Expected to grow by an estimated 4.49% \$83,100 per year	Expected to grow by an estimated 1.20% \$1,200 per year	Expected to decrease by 5.85% (\$4,650) per year

### PERSONNEL

A large majority of the methodology used for forecasting personnel was deterministic. Salaries are placed at a 5% increase every year to cover merit and cost of living increases, which affects the calculations for line items like FICA (#52100) and Retirement/401k (#52200). Life and Hospital Insurance (#52300) is set to increase by 7% every year, as is standard throughout the other departments within the town.

### OPERATING

One line item currently expected to increase within the Police Department is the Professional Services (#53151) object, as it is related to the contract with the Sheriff's Department. Historically, this item has not increased more than an average of 5%, or \$1,200, per year.

It is important to note that the Vehicle Maintenance line is the only additional line expected to increase, as the size of the Police Department's fleet has increased in the current fiscal year. While this line item will increase, the required capital purchases in the future has reduced dramatically.

### CAPITAL

The capital lines within most departments will experience a decrease in the following year, as the Vehicle Debt Service (#57001) line is resolving mid-2021. The Police Department acquired five new vehicles in the current fiscal year through the extra revenue from details, as well as generous donations. Because these purchases were made, officers are now able to reduce the consistent wear on vehicles, also known as "hot-seating". The extended fleet allows for reduced constant usage of a vehicle, allowing it to maintain a longer lifespan, thus fewer vehicles will be purchased in the future years.

## Police Financial Forecast

	2018 Budgeted	2019 Budgeted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Methodology	Modifier
<b>Revenues</b>									
342103 Special Duty Police	\$ 91,960	187,200	192,800	198,600	204,550	210,700	217,000	Deterministic	3.00%
351100 Court Fines	\$ 4,000	3,200	3,200	3,200	3,200	3,200	3,200	Extrapolative	0.00%
331201 Grants	\$ 1,000	1,000	1,000	1,000	1,000	1,000	1,000	Extrapolative	0.00%
351400 Restitution	\$ 1,500	1,500	1,500	1,500	1,500	1,500	1,500	Extrapolative	0.00%
351400 Fines and Tickets	\$ 250	250	250	250	250	250	250	Extrapolative	0.00%
351300 Police Academy	\$ 400	300	300	300	300	300	300	Extrapolative	0.00%
366905 Police Equipment	\$ 20,000	0	0	0	0	0	0	Extrapolative	0.00%
	<b>\$ 119,110</b>	<b>193,450</b>	<b>199,050</b>	<b>204,850</b>	<b>210,800</b>	<b>216,950</b>	<b>223,250</b>		
<b>Expenditures</b>									
<b>Personnel</b>									
51000 INCENTIVE PAY	\$ 13,000	13,000	13,000	13,000	13,000	13,000	13,000	Deterministic	N/A
51200 SALARIES	\$ 882,750	919,200	965,150	1,013,400	1,064,050	1,117,250	1,173,100	Deterministic	5.00%
51201 PART TIME SALARIES	\$ 94,950	88,000	92,400	97,000	101,850	106,950	112,300	Deterministic	5.00%
51202 SPECIAL DUTY PAY	*	156,700	161,400	166,240	171,230	176,370	181,660	Deterministic	3.00%
51400 OVERTIME	\$ 96,400	18,750	19,300	19,900	20,500	21,100	21,750	Deterministic	3.00%
51500 SICK LEAVE	\$ 32,400	25,750	26,250	26,800	27,350	27,900	28,450	Extrapolative	2.00%
52100 FICA	\$ 83,150	65,350	73,850	77,550	81,400	85,450	89,750	Deterministic	7.65%
52200 RETIREMENT - 401K GENERAL PENSION	\$ 6,350	4,200	4,350	4,500	4,650	4,800	4,950	Deterministic	3.00%
52220 RETIREMENT - POLICE OFFICERS	\$ 273,200	298,000	306,950	316,150	325,650	335,400	345,450	Deterministic	3.00%
52300 LIFE/HOSP. INS.	\$ 95,050	82,250	88,000	94,150	100,750	107,800	115,350	Deterministic	7.00%
52301 MEDICAL BENEFIT	\$ 19,200	17,300	19,200	19,200	19,200	19,200	19,200	Deterministic	N/A
53100 PHYSICAL EXAMS	\$ 500	1,500	500	500	500	500	500	Extrapolative	N/A
	<b>\$ 1,596,950</b>	<b>\$ 1,690,000</b>	<b>\$ 1,770,350</b>	<b>\$ 1,848,390</b>	<b>\$ 1,930,130</b>	<b>\$ 2,015,720</b>	<b>\$ 2,105,460</b>		
<b>Operating</b>									
52900 CODE ENFORCE.	\$ 3,000	3,200	3,200	3,200	3,200	3,200	3,200	Extrapolative	
53151 PROF. SERVICES	\$ 30,000	30,650	31,110	31,580	32,050	32,530	33,020	Extrapolative	1.50%
54000 TRAV & PER DIEM	\$ -	1,000	1,000	1,000	1,000	1,000	1,000	Extrapolative	N/A
54100 TELEPHONE	\$ 7,000	7,000	7,110	7,220	7,330	7,440	7,550	Deterministic	1.50%
54200 POSTAGE	\$ 800	800	800	800	800	800	800	Deterministic	N/A
54401 EQUIP LEASING	\$ 5,000	5,000	4,000	4,000	4,000	4,000	4,000	Deterministic	N/A
54620 MAIN. - VEHICLE	\$ 7,900	7,900	8,300	8,720	9,160	9,620	10,100	Deterministic	5.00%
54650 MAINT. - RADIOS	\$ 5,000	9,550	9,840	10,140	10,440	10,750	11,070	Extrapolative	3.00%
55100 OFFICE SUPPLIES	\$ 2,350	2,350	2,350	2,350	2,350	2,350	2,350	Extrapolative	N/A
55209 CRIME PREVENTIO	\$ 1,750	1,750	1,750	1,750	1,750	1,750	1,750	Deterministic	N/A
55210 OPERATING SUPPL	\$ 9,300	9,100	9,280	9,470	9,660	9,850	10,050	Extrapolative	2.00%

## Police Financial Forecast

	2018 Budgeted	2019 Budgeted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Methodology	Modifier
55221 TOOLS	\$ 550	550	560	570	580	590	600	Deterministic	2.00%
55240 UNIFORMS	\$ 9,700	9,700	9,700	9,700	9,700	9,700	9,700	Deterministic	N/A
55260 PROTECT. CLOTH.	\$ 8,100	8,100	8,100	8,100	8,100	8,100	8,100	Deterministic	N/A
55410 MEMBERSHIPS	\$ -	700	700	700	700	700	700	Deterministic	N/A
55420 TRAINING, AIDS	\$ -	200	500	500	500	500	500	Deterministic	N/A
	<u>\$ 90,450</u>	<u>\$ 97,550</u>	<u>\$ 98,300</u>	<u>\$ 99,800</u>	<u>\$ 101,320</u>	<u>\$ 102,880</u>	<u>\$ 104,490</u>		
Capital									
57001 VEHICLE DEBT SERVICE	\$ 22,950	23,250	11,630	0	0	0	0	Deterministic	
58102 TRANSFER TO 301	\$ 10,000	62,500	62,500	62,500	62,500	62,500	62,500	Deterministic	
	<u>\$ 32,950</u>	<u>\$ 85,750</u>	<u>\$ 74,130</u>	<u>\$ 62,500</u>	<u>\$ 62,500</u>	<u>\$ 62,500</u>	<u>\$ 62,500</u>		
	<u>\$ 1,720,350</u>	<u>\$ 1,873,300</u>	<u>\$ 1,942,780</u>	<u>\$ 2,010,690</u>	<u>\$ 2,093,950</u>	<u>\$ 2,181,100</u>	<u>\$ 2,272,450</u>		
	<b>\$ (1,601,240)</b>	<b>\$ (1,679,850)</b>	<b>\$ (1,743,730)</b>	<b>\$ (1,805,840)</b>	<b>\$ (1,883,150)</b>	<b>\$ (1,964,150)</b>	<b>\$ (2,049,200)</b>		

# PUBLIC WORKS DEPARTMENT 2020 - 2024 FORECAST



The Public Works Department is responsible for managing public spaces around Belleair. This includes parks, streets, sidewalks, and sports fields. Because of the high level of dedication from this department, Belleair is a certified Tree City. This department is also responsible for being one of the first lines of defense for debris management after a hurricane or another emergency situation.

## PUBLIC WORKS FINANCIAL FORECAST

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
<b>REVENUES</b>					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$571,750	\$601,750	\$633,350	\$666,690	\$701,920
<i>Operating</i>	\$288,240	\$292,830	\$297,590	\$302,540	\$307,600
<i>Capital</i>	\$21,000	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenditures	\$ 878,000	\$ 909,590	\$ 945,970	\$ 984,240	\$ 1,024,510
Surplus / (Deficit)	\$ (878,000.00)	\$ (909,590.00)	\$ (945,970.00)	\$ (984,240.00)	\$ (1,024,510.00)

## EXPENDITURES

PERSONNEL	OPERATING	CAPITAL
Expected to grow by an estimated 5.25% \$31,700 per year	Expected to grow by an estimated 1.29% \$3,800 per year	Expected to decrease by 18.87% (\$9,700) per year

### PERSONNEL

A large majority of the methodology used for forecasting personnel was deterministic. Salaries are placed at a 5% increase every year to cover merit and cost of living increases, which affects the calculations for line items like FICA (#52100) and Retirement/401k (#52200). Life and Hospital Insurance (#52300) is set to increase by 7% every year, as is standard throughout the other departments within the town.

### OPERATING

The Public Works Department is a relatively stable department when it comes to operating expenditures. Line items are currently forecast at a standard 3% increase in future years, but will likely remain flat unless a new project must be prioritized outside of the normal schedule.

### CAPITAL

The capital lines within most departments will experience a decrease in the following year, as the Vehicle Debt Service (#57001) line is resolving mid-2021. Public Works has a reduction of \$26,700 in the following years.

Public Works Financial Forecast

2018 Budgeted 2019 Budgeted 2020 Projected 2021 Projected 2022 Projected 2023 Projected 2024 Projected Methodology Modifier

Expenditures

	2018 Budgeted	2019 Budgeted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Methodology	Modifier
Personnel									
51200 SALARIES	\$ 361,750	373,250	391,900	411,500	432,100	453,700	476,400	Deterministic	5.00%
51400 OVERTIME	\$ 850	850	850	850	850	850	850	Extrapolative	N/A
51500 SICK LEAVE	\$ 6,300	5,200	5,450	5,700	6,000	6,300	6,600	Extrapolative	5.00%
52100 FICA	\$ 27,750	28,600	30,000	31,500	33,050	34,700	36,450	Deterministic	7.65%
52200 RETIREMENT-401K GENERAL PENSION	\$ 32,650	33,650	35,250	37,050	38,900	40,850	42,900	Deterministic	9.00%
52300 LIFE/HOSP. INS.	\$ 89,550	91,300	97,700	104,550	111,850	119,700	128,100	Deterministic	7.00%
52301 MEDICAL BENEFIT	\$ 10,200	10,100	10,100	10,100	10,100	10,100	10,100	Deterministic	N/A
53100 PHYSICAL EXAMS	\$ 500	500	500	500	500	500	500	Extrapolative	N/A
	\$ 529,550	\$ 543,450	571,750	601,750	633,350	666,700	701,900		
Operating									
53151 PROF. SERVICES	\$ 16,500	19,000	16,500	16,750	17,000	17,260	17,520	Extrapolative	1.50%
53160 CONTRAC. LABOR	\$ 61,800	63,800	55,000	55,830	56,670	57,520	58,380	Extrapolative	1.50%
53410 STREET SWEEPING	\$ 19,500	19,500	19,790	20,090	20,390	20,700	21,010	Extrapolative	1.50%
54000 TRAV & PER DIEM	\$ -	2,000	2,000	2,000	2,000	2,000	2,000	Deterministic	N/A
54100 TELEPHONE	\$ 2,050	2,050	2,110	2,170	2,240	2,310	2,380	Extrapolative	3.00%
54310 ENERGY	\$ 40,250	40,250	39,450	38,650	37,900	37,150	36,400	Extrapolative	-2.00%
54601 MAINT.-HUNTER PARK	\$ 5,600	5,600	5,770	5,940	6,120	6,300	6,490	Extrapolative	3.00%
54618 TENNIS COURTS-MAINT	\$ 2,000	2,000	2,060	2,120	2,180	2,250	2,320	Extrapolative	3.00%
54619 FIELDS/COURTS	\$ 15,000	15,000	15,450	15,910	16,390	16,880	17,390	Extrapolative	3.00%
54620 MAIN. - VEHICLE	\$ 2,000	2,250	2,320	2,390	2,460	2,530	2,610	Extrapolative	3.00%
54670 MAINT. - EQUIP	\$ 5,000	5,250	5,410	5,570	5,740	5,910	6,090	Deterministic	3.00%
54680 MAINT.-GROUNDS	\$ 20,000	20,000	20,600	21,220	21,860	22,520	23,200	Deterministic	3.00%
54682 TREE TRIMMING	\$ 35,000	36,550	37,650	38,780	39,940	41,140	42,370	Deterministic	3.00%
54686 HOLIDAY LIGHTING	\$ 8,000	8,000	8,240	8,490	8,740	9,000	9,270	Deterministic	3.00%
54910 PLANTINGS	\$ 4,700	4,700	4,840	4,990	5,140	5,290	5,450	Extrapolative	3.00%
55100 OFFICE SUPPLIES	\$ 800	800	820	840	870	900	930	Deterministic	3.00%
55210 OPERATING SUPPL	\$ 5,500	5,500	5,670	5,840	6,020	6,200	6,390	Extrapolative	3.00%
55221 TOOLS	\$ 700	750	770	790	810	830	850	Extrapolative	3.00%
55230 CHEMICALS	\$ 9,500	10,000	10,300	10,610	10,930	11,260	11,600	Extrapolative	3.00%
55240 UNIFORMS	\$ 1,900	1,900	1,900	1,900	1,900	1,900	1,900	Extrapolative	N/A
55260 PROTECT. CLOTH.	\$ 1,700	1,700	1,700	1,700	1,700	1,700	1,700	Extrapolative	N/A
55300 ROAD MATERIALS & SUPPLIES	\$ 30,000	22,800	23,140	23,490	23,840	24,200	24,560	Extrapolative	1.50%
55410 MEMBERSHIPS	\$ -	3,050	3,050	3,050	3,050	3,050	3,050	Deterministic	N/A
55420 TRAINING, AIDS	\$ -	3,200	3,200	3,200	3,200	3,200	3,200	Deterministic	N/A
56405 COMPUTER SYSTEM	\$ 500	500	510	520	530	540	550	Extrapolative	2.00%

\$	288,000	\$	296,150	\$	288,250	\$	292,840	\$	297,620	\$	302,540	\$	307,610
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Capital

57001 VEHICLE DEBT SERVICE	\$	26,300		26,700		3,000		0		0		0		0	Deterministic	N/A
58101 CAPITAL PURCHASE	\$	31,800		0		0		0		0		0		0	Deterministic	N/A
58102 TRANSFER TO 301	\$	26,550		34,650		15,000		15,000		15,000		15,000		15,000	Deterministic	N/A
	\$	84,650	\$	61,350	\$	18,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000		

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\$	902,200	\$	900,950	\$	878,000	\$	909,590	\$	945,970	\$	984,240	\$	1,024,510
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\$	<b>(902,200)</b>	\$	<b>(900,950)</b>	\$	<b>(878,000)</b>	\$	<b>(909,590)</b>	\$	<b>(945,970)</b>	\$	<b>(984,240)</b>	\$	<b>(1,024,510)</b>
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# RECREATION DEPARTMENT 2020 - 2024 FORECAST



The Recreation Department enhances and enriches the quality of life for the present and future generations of Belleair's residents by providing recreational programming tailored for the community's youth and adult members, as well as community events. Belleair is one of the most active communities for special events, attracting citizens from all over the county to participate.

## RECREATION FINANCIAL FORECAST

	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
<b>REVENUES</b>					
Total Revenues	\$ 543,590	\$ 548,570	\$ 553,690	\$ 558,960	\$ 564,380
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 530,700	\$ 558,000	\$ 586,850	\$ 617,100	\$ 649,100
<i>Operating</i>	\$ 333,310	\$ 339,870	\$ 346,620	\$ 353,560	\$ 360,690
<i>Capital</i>	\$ 26,900	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
Total Expenditures	\$ 890,910	\$ 920,370	\$ 955,970	\$ 993,160	\$ 1,032,290
Surplus / (Deficit)	\$ (347,320)	\$ (371,800)	\$ (402,280)	\$ (434,200)	\$ (467,910)

## REVENUES

The Recreation Department is responsible for the largest portion of programmatic revenue within the General Fund. Two major accounts make up over 80% of the department's revenue, which are Recreation Program Activity (#347210) and Special Events (#366911).

As COVID-19 heavily impacted program content within the Recreation Department, revenues are still being examined in the current fiscal year. As operations return to normal, staff has estimated Recreation Program Activity to maintain a flat forecast. There are no present indicators of positive or negative fluctuations in the future, so a flat estimate will remain until staff receives further information.

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## EXPENDITURES

PERSONNEL	OPERATING	CAPITAL
Expected to grow by an estimated 5.31% \$29,600 per year	Expected to grow by an estimated 1.99% \$6,750 per year	Expected to decrease by 1.71% \$500 per year

### PERSONNEL

A large majority of the methodology used for forecasting personnel was deterministic. Salaries are placed at a 5% increase every year to cover merit and cost of living increases, which affects the calculations for line items like FICA (#52100) and Retirement/401k (#52200). Life and Hospital Insurance (#52300) is set to increase by 7% every year, as is standard throughout the other departments within the town.

### OPERATING

Most of the lines within the Recreation Department are experiencing a standard 3% increase for future years, falling in line with the standard expectation of inflation.

### CAPITAL

The capital lines within most departments will experience a decrease in the following year, as the Vehicle Debt Service (#57001) line is resolving mid-2021. Public Works has a reduction of \$26,700 in the following years.

Recreation Financial Forecast

2018 Budgeted 2019 Budgeted 2020 Projected 2021 Projected 2022 Projected 2023 Projected 2024 Projected Methodology Modifier

Revenues

300320 Tennis Permits	\$	2,500	2,500	2,500	2,500	2,500	2,500	2,500	Extrapolative	N/A
347210 Recreation Program Activity	\$	292,000	316,400	316,400	316,400	316,400	316,400	316,400	Extrapolative	N/A
347211 Recreation Permits	\$	24,800	22,550	22,660	22,770	22,880	22,990	23,100	Extrapolative	0.50%
347213 Recreation Vending	\$	4,100	4,150	4,150	4,150	4,150	4,150	4,150	Extrapolative	N/A
347214 Concession	\$	9,700	9,700	9,700	9,700	9,700	9,700	9,700	Extrapolative	N/A
347530 Private Parties	\$	6,150	6,150	6,180	6,210	6,240	6,270	6,300	Extrapolative	0.50%
347540 Athletic Programs	\$	15,000	19,200	19,300	19,400	19,500	19,600	19,700	Extrapolative	0.50%
362000 Rental Income	\$	4,800	4,800	4,800	4,800	4,800	4,800	4,800	Deterministic	0.00%
366902 Donations	\$	-	15,000	0	0	0	0	0	Deterministic	0.00%
366911 Special Events	\$	146,550	153,300	157,900	162,640	167,520	172,550	177,730	Extrapolative	3.00%
	\$	505,600	\$ 553,750	\$ 543,590	\$ 548,570	\$ 553,690	\$ 558,960	\$ 564,380		

Expenditures

Personnel										
51200 SALARIES	\$	234,000	246,450	258,750	271,700	285,300	299,550	314,550	Deterministic	5.00%
51201 PT SALARIES	\$	118,000	127,950	134,350	141,050	148,100	155,500	163,300	Deterministic	5.00%
51400 OVERTIME	\$	850	850	850	850	850	850	850	Extrapolative	N/A
51500 SICK LEAVE	\$	10,750	11,800	12,400	13,000	13,650	14,350	15,050	Extrapolative	5.00%
52100 FICA	\$	27,000	19,000	19,800	20,800	21,850	22,900	24,050	Deterministic	7.65%
52200 RETIREMENT-401K GENERAL PENSION	\$	21,050	22,200	23,300	24,450	25,700	26,950	28,300	Deterministic	9.00%
52300 LIFE/HOSP. INS.	\$	59,400	65,250	69,800	74,700	79,950	85,550	91,550	Deterministic	7.00%
52301 MEDICAL BENEFIT	\$	6,600	7,050	10,800	10,800	10,800	10,800	10,800	Deterministic	N/A
53100 PHYSICAL EXAMS	\$	650	650	650	650	650	650	650	Extrapolative	N/A
	\$	478,300	\$ 501,200	\$ 530,700	\$ 558,000	\$ 586,850	\$ 617,100	\$ 649,100		

Operating

53151 PROF. SERVICES	\$	53,000	53,000	53,800	54,610	55,430	56,260	57,100	Extrapolative	1.50%
53153 COPIES	\$	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Deterministic	N/A
53154 FOOD SERVICE	\$	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Deterministic	N/A
54000 TRAV & PER DIEM	\$	-	5,200	5,200	5,200	5,200	5,200	5,200	Deterministic	N/A
54100 TELEPHONE	\$	4,600	4,600	4,670	4,740	4,810	4,880	4,950	Extrapolative	1.50%
54300 ELECTRICITY	\$	21,200	21,200	20,780	20,360	19,950	19,550	19,160	Deterministic	-2.00%
54670 MAINT. - EQUIP	\$	2,000	2,000	2,060	2,120	2,180	2,250	2,320	Extrapolative	3.00%
55100 OFFICE SUPPLIES	\$	1,300	1,300	1,340	1,380	1,420	1,460	1,500	Extrapolative	3.00%
55210 OPERATING SUPPL	\$	6,500	6,500	6,500	6,500	6,500	6,500	6,500	Extrapolative	N/A
55221 TOOLS	\$	200	200	200	200	200	200	200	Extrapolative	N/A
55231 SUMMER CAMP	\$	30,000	30,000	30,900	31,830	32,780	33,760	34,770	Extrapolative	3.00%

55232 TEEN CAMP	\$	10,500	10,500	10,820	11,140	11,470	11,810	12,160	Extrapolative	3.00%
55233 SPORTS LEAGUES	\$	23,700	23,200	23,900	24,620	25,360	26,120	26,900	Extrapolative	3.00%
55234 SPECIAL EVENTS	\$	117,760	131,850	135,150	138,530	141,990	145,540	149,180	Extrapolative	2.50%
55237 DAY CAMPS	\$	3,200	4,000	4,120	4,240	4,370	4,500	4,640	Extrapolative	3.00%
55238 FUNKY FRIDAY	\$	2,000	3,000	3,090	3,180	3,280	3,380	3,480	Extrapolative	3.00%
55239 SPECIALTY CAMPS	\$	5,200	5,200	5,360	5,520	5,690	5,860	6,040	Extrapolative	3.00%
55240 UNIFORMS	\$	1,700	1,700	1,700	1,700	1,700	1,700	1,700	Deterministic	N/A
55260 PROTECT. CLOTH.	\$	250	250	250	250	250	250	250	Deterministic	N/A
55410 MEMBERSHIPS	\$	-	1,800	1,800	1,800	1,800	1,800	1,800	Deterministic	N/A
55420 TRAINING, AIDS	\$	-	4,400	4,400	4,400	4,400	4,400	4,400	Deterministic	N/A
56405 COMPUTER SYSTEM	\$	6,000	6,000	6,180	6,370	6,560	6,760	6,960	Extrapolative	3%
57201 REC-VENDING	\$	3,000	3,000	3,090	3,180	3,280	3,380	3,480	Extrapolative	3%
	\$	300,110	\$ 326,900	\$ 333,310	\$ 339,870	\$ 346,620	\$ 353,560	\$ 360,690		

Capital

57001 VEHICLE DEBT SERVICE	\$	8,700	8,800	4,400	0	0	0	0	Deterministic	N/A
58102 TRANSFER TO 301	\$	11,600	16,150	22,500	22,500	22,500	22,500	22,500	Deterministic	N/A
	\$	20,300	\$ 24,950	\$ 26,900	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500		

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	\$	798,710	\$ 853,050	\$ 890,910	\$ 920,370	\$ 955,970	\$ 993,160	\$ 1,032,290		
	\$	(293,110)	\$ (299,300)	\$ (347,320)	\$ (371,800)	\$ (402,280)	\$ (434,200)	\$ (467,910)		