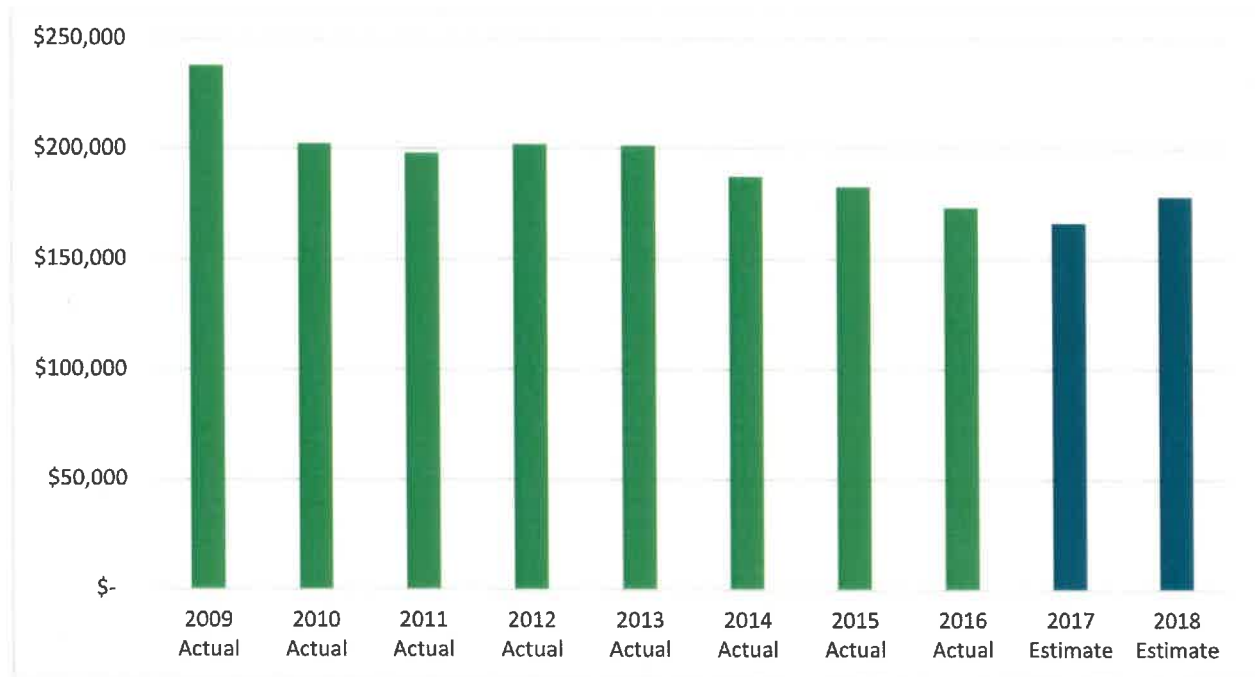


COMMUNICATION SERVICES TAX – 315000

DESCRIPTION:

Communication services tax applies to telecommunication, video, direct-to-home satellite, and related communications services.



LEGAL AUTHORITY:

Florida Statute chapter 202.19, 202.20
Town of Belleair Resolution No. 2001-26

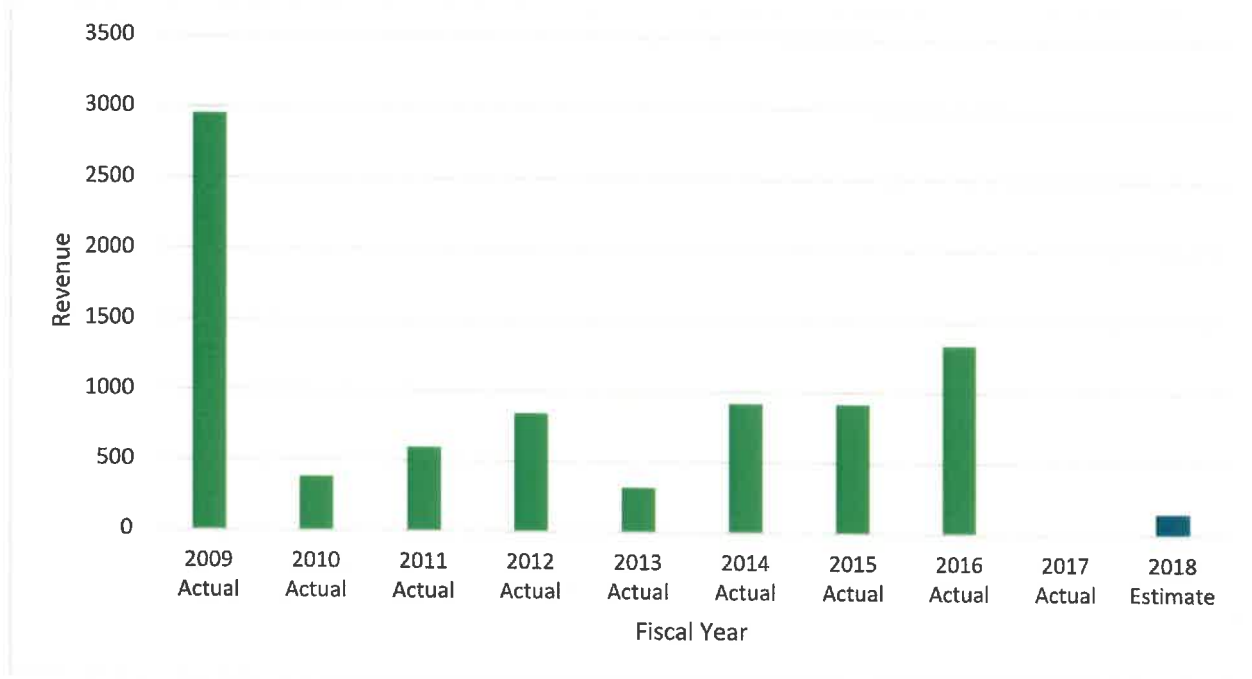
FISCAL CAPACITY:

According to the Town of Belleair Resolution No. 2001-26, Beginning on October 1, 2002, the local communications services tax rate shall be five and one-tenth (5.1) percent or such other rate as may be authorized by the Florida legislature and adopted by resolution of the town. Increasing the rate for this revenue source would require authorization by both the Florida legislature and the Town's Commission.

ALCOHOLIC BEVERAGE LICENSE FEE – 335100

DESCRIPTION:

This revenue is from license fees collected from manufacturers, distributors, and vendors that sell alcoholic beverages. A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers and importers of alcoholic beverages collected within a municipality is shared with local governments. Revenue is received from the State for the Town's share of annual alcoholic beverage licensing fees. Currently 38% of the license tax imposed and collected within the Town is returned quarterly (February, May, August and November) from the State of Florida.



LEGAL AUTHORITY:

Florida Statute chapter 561.342(2)

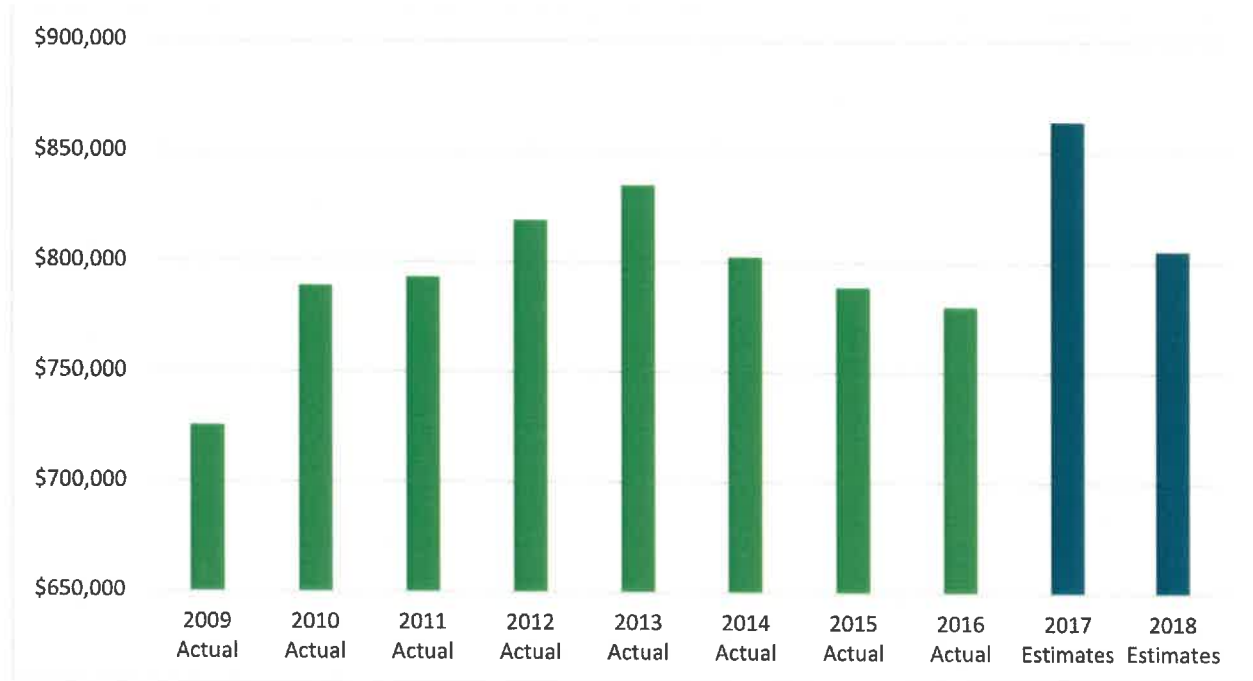
FISCAL CAPACITY:

The licenses and fees associated with state alcoholic beverages are regulated by Florida State Statutes.

SOLID WASTE CHARGES FOR SERVICES

DESCRIPTION:

This revenue source includes fees for trash collection assessed to residents for sanitation services.



LEGAL AUTHORITY:

Town of Belleair Ordinance No. 488

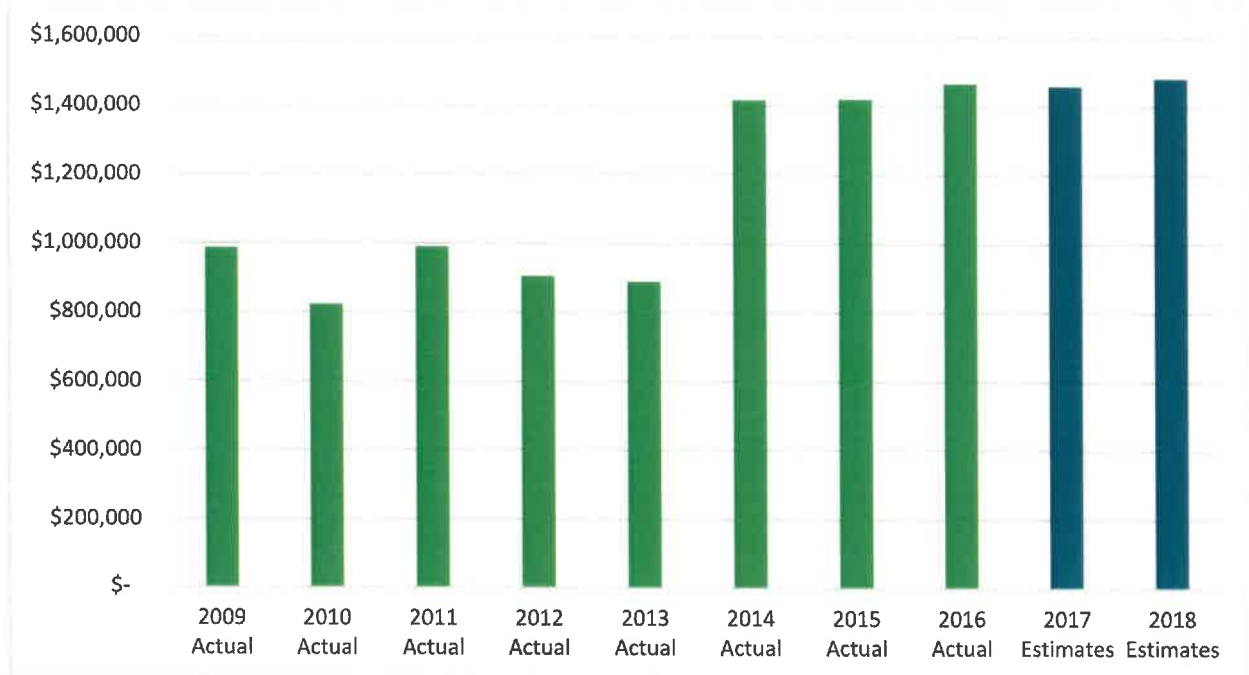
FISCAL CAPACITY:

The Town of Belleair has the capacity to increase the monthly rate. Belleair's current base rate for residential use is \$35.09. Commission approval would be required to increase the fee schedule.

WATER CHARGES FOR SERVICES

DESCRIPTION:

This revenue source is primarily generated by water fees paid by the neighbor. These charges include water utility sales, water tap fees, and other surcharges that are assessed for water service.



LEGAL AUTHORITY:

Town of Belleair Ordinance No. 488

FISCAL CAPACITY:

The Town of Belleair has the capacity to increase the monthly water rate. Belleair's current base rate for commercial and residential use is \$12.99. Commission approval would be required to increase the fee schedule.

FEE SCHEDULE:

Multifamily Residential Water Rates (Monthly)

- Multifamily Residential family customer's rate tiers are increased exponentially by the total number of units in each billable multifamily property.
- The minimum service charge is calculated on a per unit basis. For example, in a 100-unit complex, the minimum monthly bill for the complex will be: (100 units X \$12.37= \$1,237.00)

Minimum charge for residential water usage service	\$12.99
Plus, per 1,000 gallons, up to 4,000 gallons	\$1.95
For each 1,000 gallons over 4,000 gallons of usage, up to 25,000 gallons	\$6.52
For each 1,000 gallons over 25,000 gallons of usage	\$7.82

Single Family Residential Water Rates (Monthly)

Minimum charge for residential water usage service	\$12.99
Plus, per 1,000 gallons, up to 4,000 gallons	\$1.95
For each 1,000 gallons over 4,000 gallons of usage, up to 25,000 gallons	\$6.52
For each 1,000 gallons over 25,000 gallons of usage	\$7.82