

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.

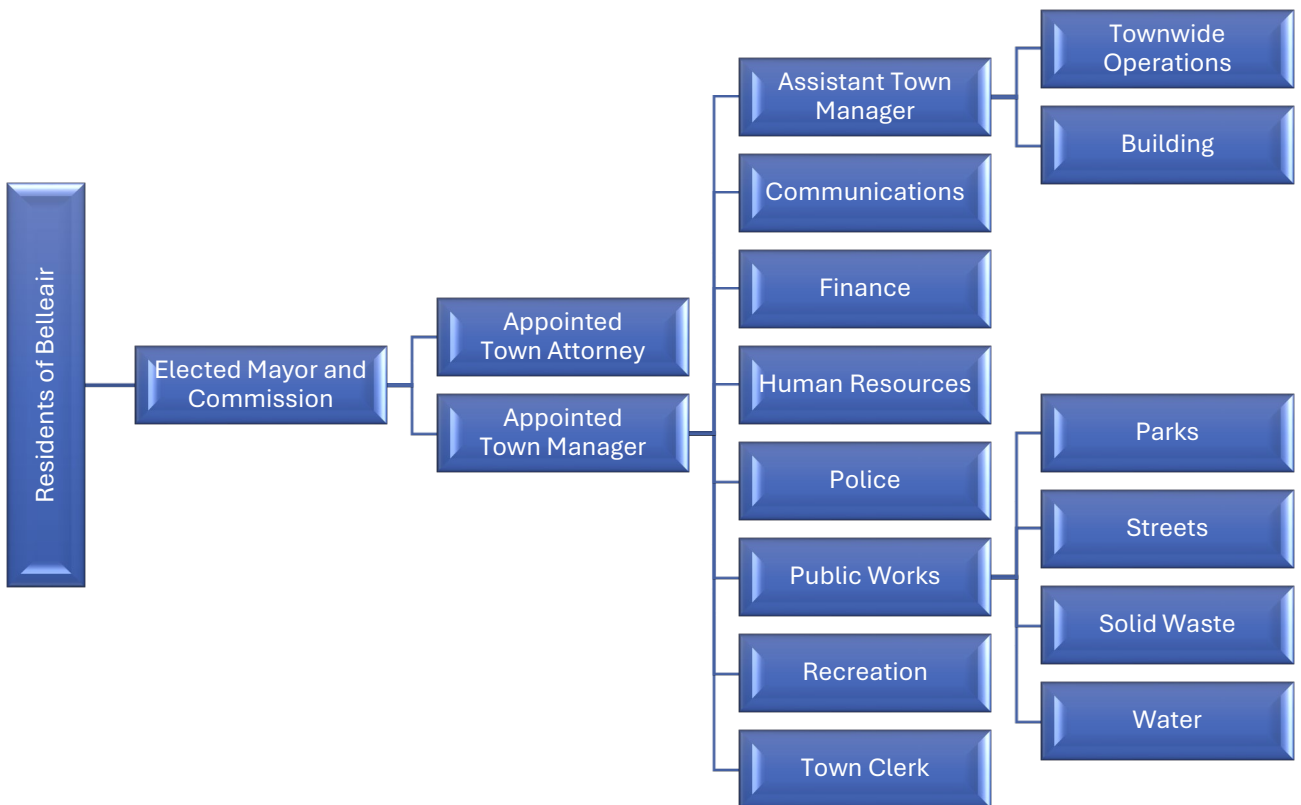
I am available to discuss the budget and answer any questions you have.

Respectfully Submitted,



Gay Lancaster, Town Manager

ORGANIZATIONAL CHART



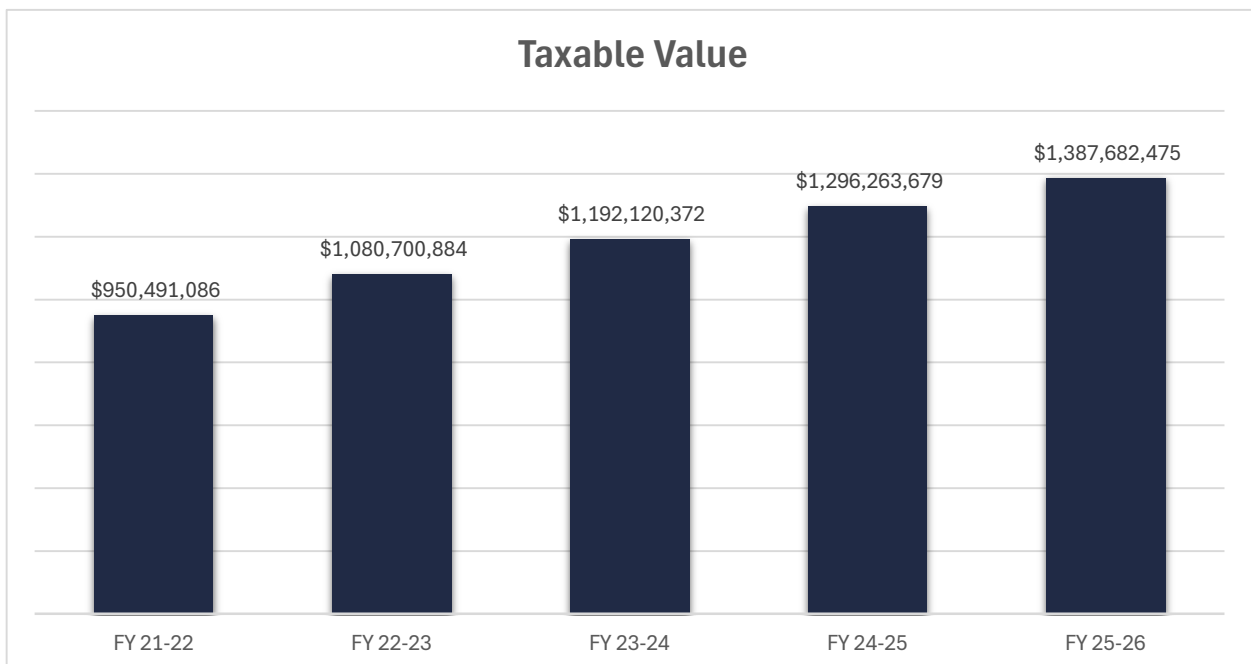
EXECUTIVE OVERVIEW

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

Taxable Values

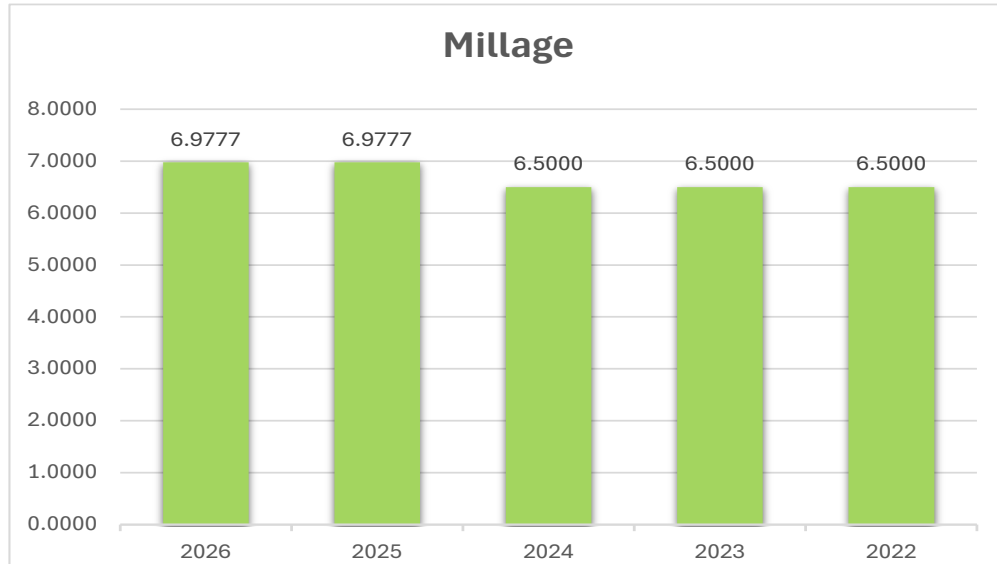
Taxable property values for 2025 have increased by approximately 7.05 percent from \$1.296 billion to \$1.387 billion, including new construction. The bulk of this increase (\$96.7 million) is related to increases in current values, while the value of new construction and deletions decreased by \$5.3 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% |
| | | | |
| | | | |



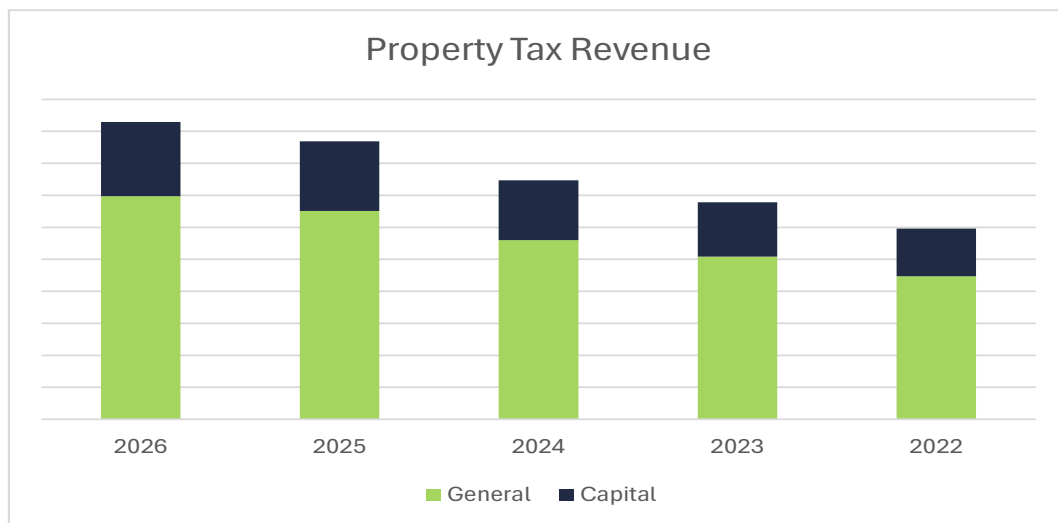
Town's Millage Rate

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 |
| | 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).

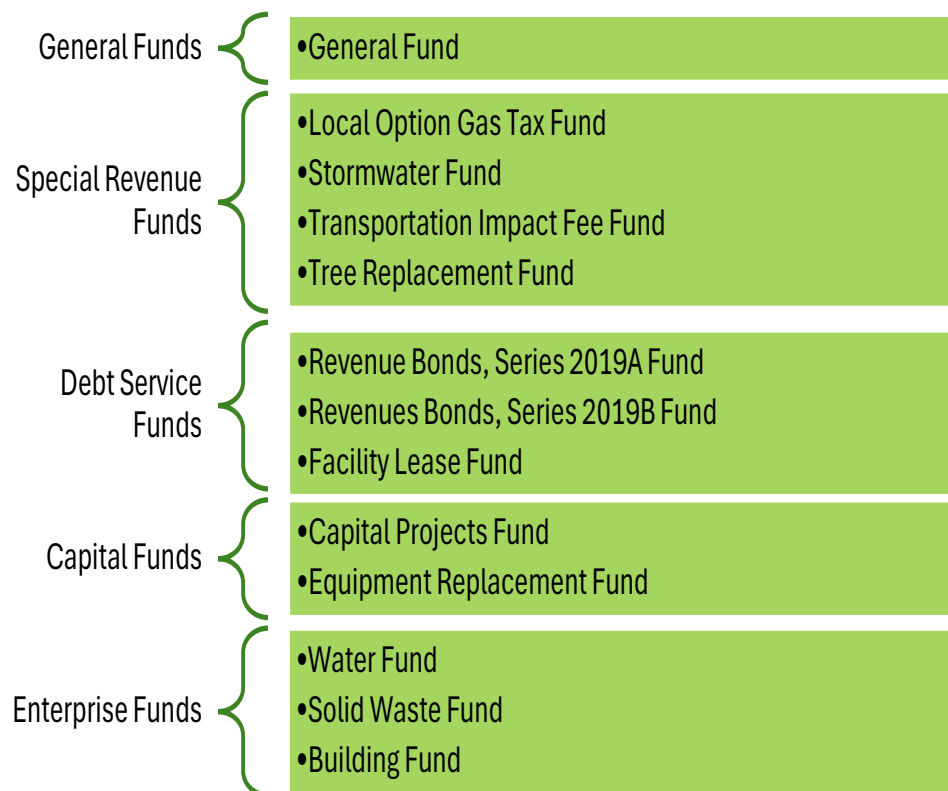


TOTAL BUDGET FY 2025-2026

FUNDS SUMMARY OVERVIEW

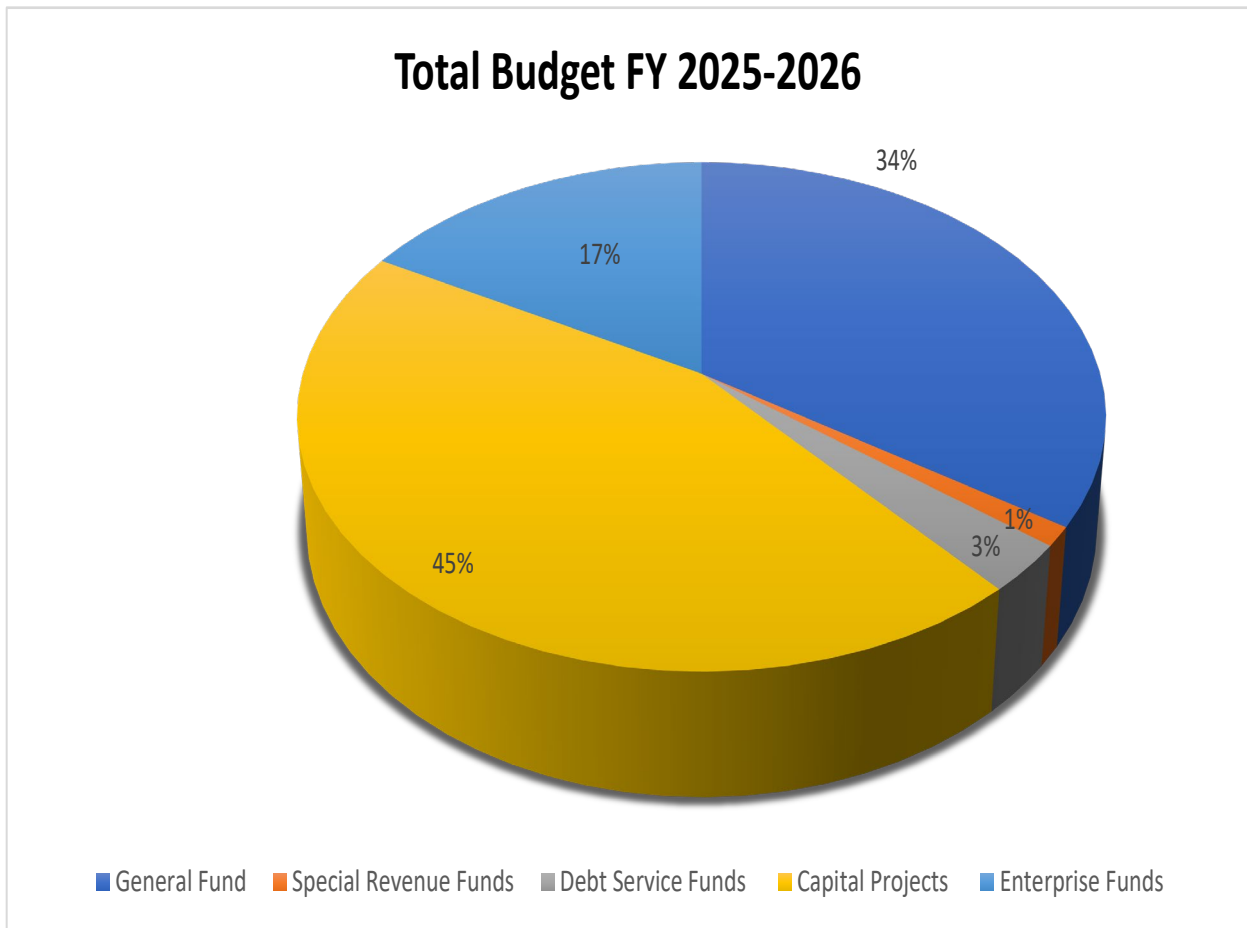
The Town of Belleair used funds to budget for operations and to account for the results of those operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities.

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 |



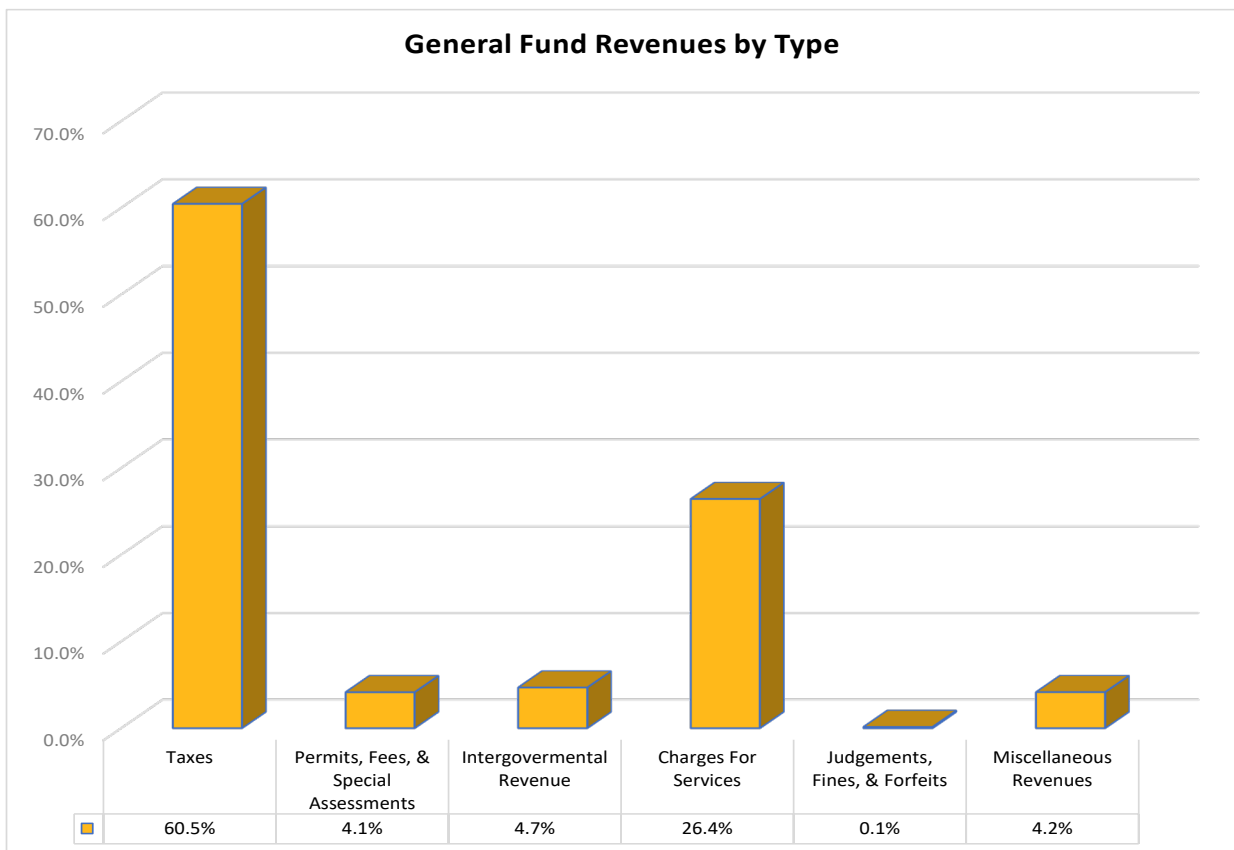
GENERAL FUND

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.

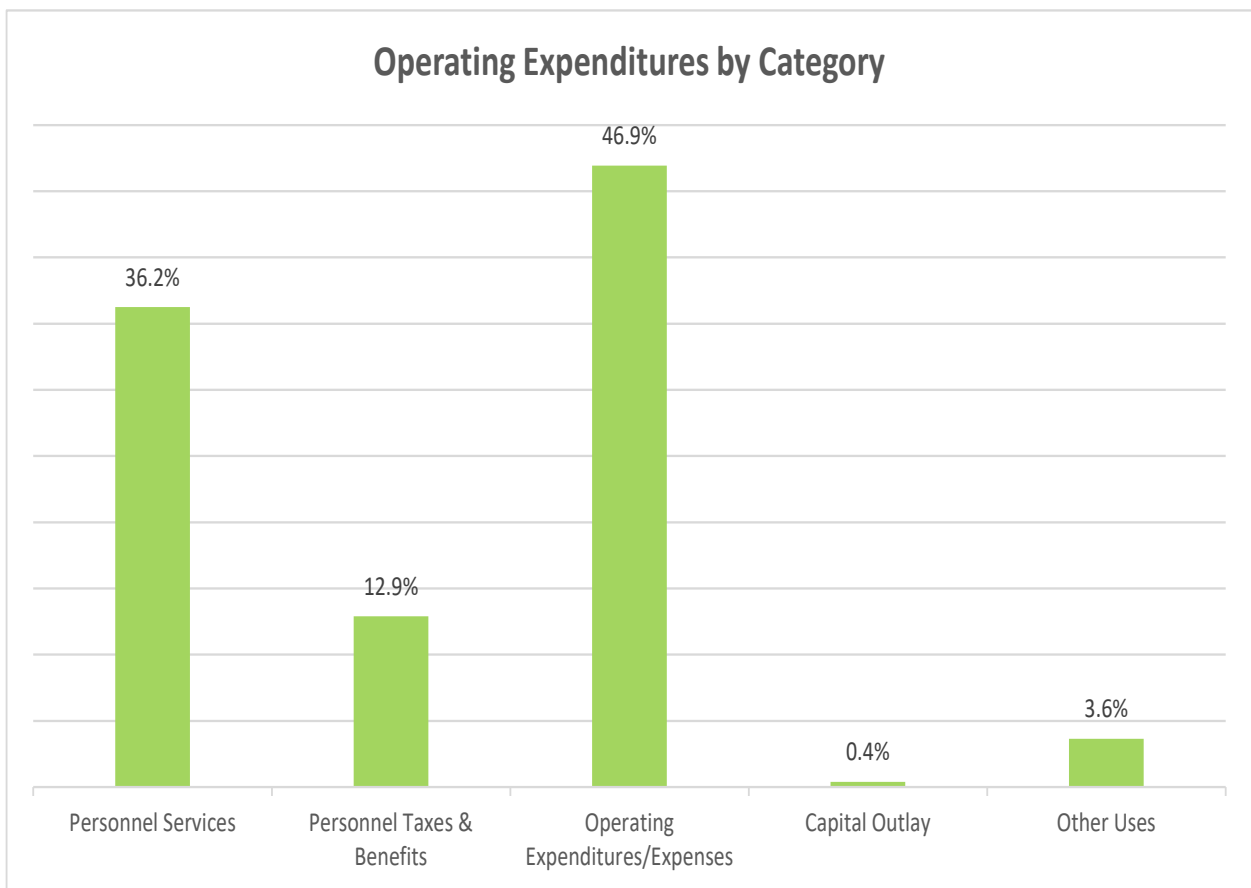
Operating Budget Revenues

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.

