

BUDGET OVERVIEW FY2025

This document provides a budget overview of all funds and departments under the General Fund.

The table below shows General Fund revenues and expenditures. The General Fund is currently experiencing a deficit of \$697,000.

| General Fund – Budget FY2025 | | |
|------------------------------|-----------|------------------|
| Revenues | \$ | 9,927,062 |
| Expenditures – Personnel | | 5,883,299 |
| Expenditures – Operating | | 4,116,036 |
| Expenditures – Capital | | 624,659 |
| Surplus / (Deficit) | \$ | (696,932) |

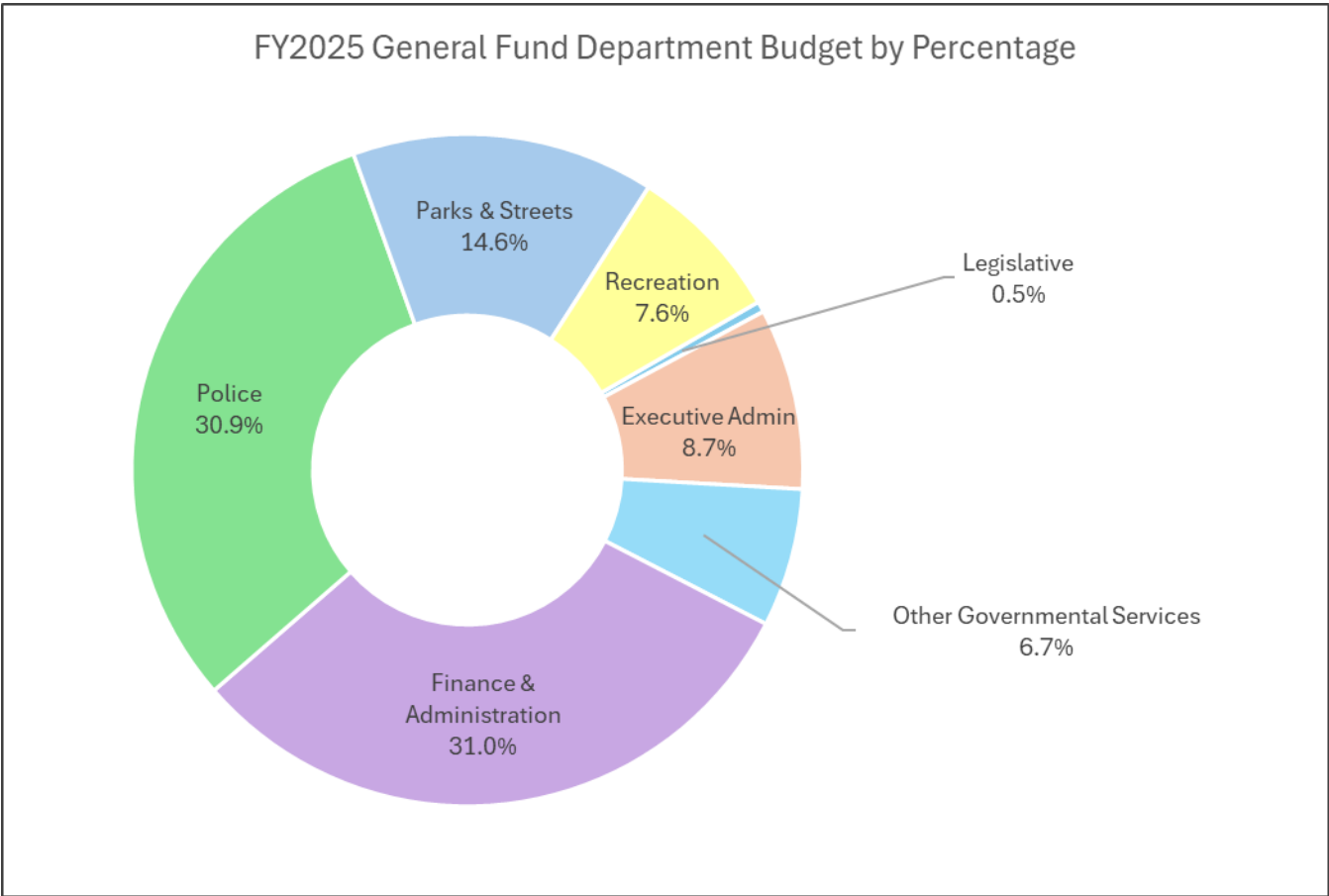
Revenues are estimated each year by reviewing historical trends. The proposed millage rate of 6.9777 would result in a gain of \$596,000 for the General Fund.

State Revenue sources including Sales Tax, Communications Services Tax, and State Revenue Sharing are only forecasted to have small increases.

Below is an overall look at the General Fund budget by department. The following section looks at each department's budget and provides a brief list of major changes.

| Department | Budget FY2025 |
|-----------------------------|----------------------|
| Legislative | \$ 54,849 |
| Executive (Admin) | 926,670 |
| Other Governmental Services | 707,907 |
| Finance & Administration | 3,298,167 |
| Police | 3,279,798 |
| Parks & Streets | 1,550,255 |
| Recreation | 806,348 |
| Total | \$ 10,623,994 |

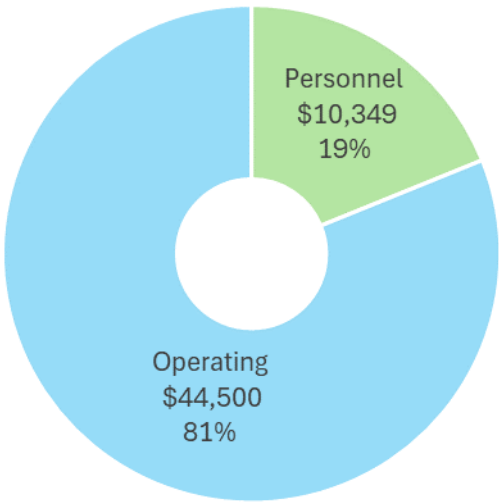
The graph below depicts each department as a percentage of the overall General Fund budget.



Following the General Fund detail is information for the Capital, Debt Service, and Special Revenue funds.

This overview also contains a position table reflecting position numbers for the last two years.

GENERAL FUND: LEGISLATIVE (TOWN COMMISSION) OVERVIEW

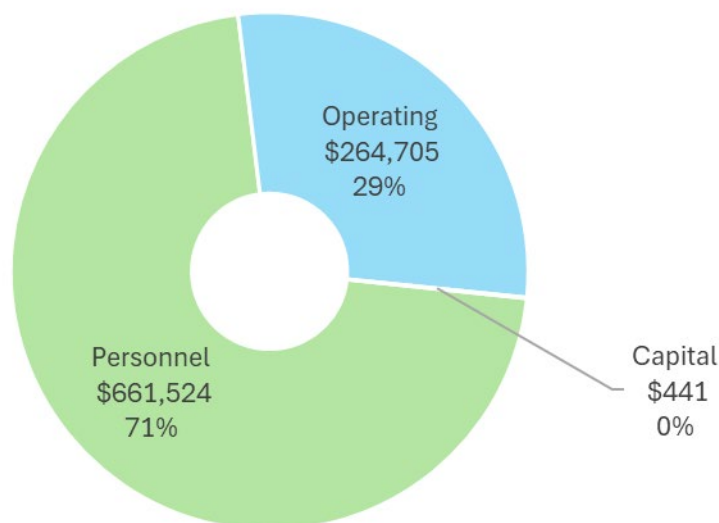


Beginning in FY2024, the Legislative budget was separated from Administration. This budget is to provide for the strategic leadership and efficient governance of the Town’s municipal service delivery by the Commission.

- Major Personnel budget changes include:
 - Benefit expense and offsetting revenue decreased by \$21,500 due to benefit ending.
- Major Operating budget changes include:
 - Decrease - Travel by (\$2,000)
 - Increase - Cellphone by \$2,400

| Category | FY2024 | FY2025 | Change |
|-----------|--------|--------|---------|
| Personnel | 31,854 | 10,349 | -21,505 |
| Operating | 42,500 | 44,500 | 2,000 |
| Total | 74,354 | 54,849 | -19,505 |

GENERAL FUND: EXECUTIVE (ADMIN) OVERVIEW



The Executive (Admin) Department is responsible for managing and coordinating the operations throughout the town, as well as public records management, and capital projects. Additionally, the department routinely conducts studies to inform and advise the Commission on agenda items, and reviews the efficiency and effectiveness of various programs townwide. This budget also includes the office of the Town Clerk.

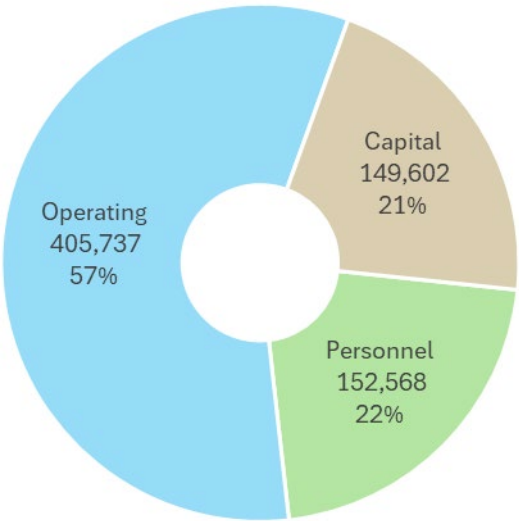
- Major Personnel budget changes include:
 - Increase – Include seasonal Management Intern - \$41,600
 - Increase – Merit increases are forecasted at an average of 4%

| Category | FY2024 | FY2025 | Change |
|-----------|---------|---------|--------|
| Personnel | 583,780 | 661,524 | 77,744 |
| Operating | 243,475 | 264,705 | 21,230 |
| Capital | - | 441 | 441 |
| Total | 827,255 | 926,670 | 99,415 |

- Major Operating budget changes include:
 - Increase - Town Attorney fees by \$25,000
 - Decrease - Cell phones charges by (\$2,500)

The Capital budget of \$441 includes this department’s proportionate share of the 15% capital equipment replacement reserve.

GENERAL FUND: OTHER GOVERNMENTAL SERVICES



Beginning in FY2024, Other Governmental Services budget was created to include both Building Permit and Facility Maintenance departments.

The Building Permit department contains revenues and expenditures for permitting, zoning, and development functions throughout the town. The department advises homeowners and businesses on regulations identified in the Land Development Code and is responsible for plan review, as well as the issuance of building permits and inspections.

The Facility Maintenance program includes responsibilities for the maintenance and repair of the Town’s facilities, in addition to custodial duties.

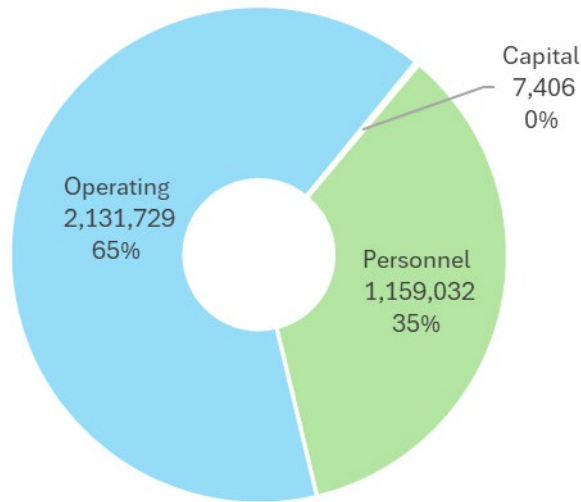
| Category | FY2024 | FY2025 | Change |
|-----------|---------|---------|---------|
| Personnel | 176,066 | 152,568 | -23,498 |
| Operating | 277,010 | 405,737 | 128,727 |
| Capital | - | 149,602 | 149,602 |
| Total | 453,076 | 707,907 | 254,831 |

- Major Personnel budget changes include:
 - Decrease – Building position moved from full- to part-time, (\$37,000)
 - Decrease – Insurance and Retirement benefits due to part-time status, (\$16,000)
 - Increase – Additional part-time facility maintenance position, \$33,000
 - Increase – Merit increases are forecasted at an average of 4%
- Major Operating budget changes include:
 - Decrease – Bank fees, (\$10,000)
 - Increase – Legal fees, \$20,000
 - Increase – All Town Hall utility fees included under Facility Maintenance, \$62,000
 - Increase – Move Permitting software to this department, \$14,700
 - Increase – Contractual services for inflation, \$15,000

The Capital budget of \$149,602 includes the transfer-out to the Capital Equipment Fund to purchase three air conditioning units and two security camera systems. This transfer-out also includes this department’s proportionate share of the 15% capital equipment replacement reserve.

Staff will be bringing forward a recommendation to increase Building Permitting fees. Revenue is projected to rise by a minimum of \$25,000.

GENERAL FUND: FINANCE AND ADMINISTRATION



The Finance & Administration department provides general financial and administrative support to the Town of Belleair. This department manages financial services, utility billing, human resources, risk mitigation, procurement, townwide professional services, communications and marketing, and asset management.

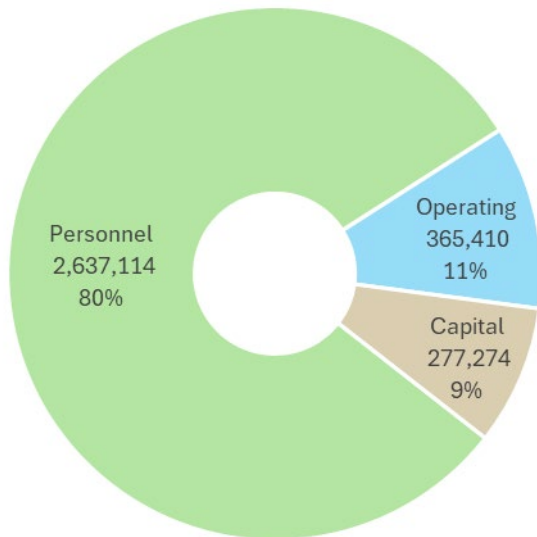
This departmental budget also contains the fire services contract expense with the City of Largo.

| Category | FY2024 | FY2025 | Change |
|-----------|-----------|-----------|---------|
| Personnel | 1,011,634 | 1,159,032 | 147,398 |
| Operating | 1,808,810 | 2,131,729 | 322,919 |
| Capital | 25,000 | 7,406 | -17,594 |
| Total | 2,845,444 | 3,298,167 | 452,723 |

- Major Personnel budget changes include:
 - Increase – New Grant Accountant position, \$55,000
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase – Part-time position for Human Resources, \$17,000
 - Increase – Move one Executive Secretary to this department with no change in duties, \$55,000
- Major Operating budget changes include:
 - Increase – Fire Services increased by 5%, \$37,600
 - Increase – Liability insurance budgeted to increase by 7%, \$36,000
 - Increase – Training, \$15,000
 - Increase – Scheduled replacement of computer equipment, \$10,000
 - Increase – Other Services for estimated rise in contractual costs, cyber security requirements, consolidation of town-wide services and citizen survey, \$190,000

The Capital budget of \$7,406 includes this department's proportionate share of the 15% capital equipment replacement reserve.

GENERAL FUND: POLICE



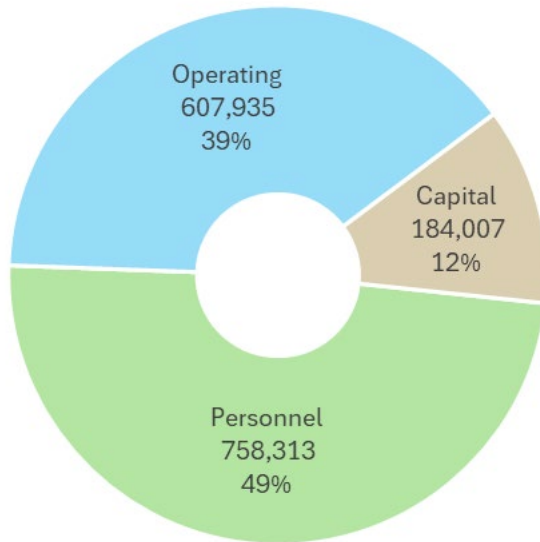
The Police Department provides responsive law enforcement services to the Town of Belleair. It is their mission to maintain a safe and desirable community for the residents, businesses, and visitors. The Department is responsible for enforcing state laws, local ordinances, and proactively patrolling the community to detect and prevent criminal activities.

| Category | FY2024 | FY2025 | Change |
|--------------|------------------|------------------|----------------|
| Personnel | 2,335,375 | 2,637,114 | 301,739 |
| Operating | 257,194 | 365,410 | 108,216 |
| Capital | - | 277,274 | 277,274 |
| Total | 2,592,569 | 3,279,798 | 687,229 |

- Major Personnel budget changes include:
 - Decrease – Pension based on actual experience, (\$91,500)
 - Increase – Added 1 full-time Sergeant, \$72,500
 - Increase – Add 2 part-time officers, \$70,000
 - Increase – Include Off-Duty officers expense budget, \$195,000
 - Increase – Merit increases are forecasted at an average of 4%
- Major Operating budget changes include:
 - Increase – Pinellas County Sheriff and other contracts, \$17,610
 - Increase – Fuel charges, \$34,000
 - Increase – Software including Police Law Institute, \$19,500
 - Increase – Travel and Training, \$9,000
 - Increase – Equipment purchases, \$26,500

The Capital budget of \$277,274 includes the transfer-out to the Capital Equipment Fund to purchase two police vehicles. This transfer-out also includes this department's proportionate share of the 15% capital equipment replacement reserve.

GENERAL FUND: PARKS & STREETS



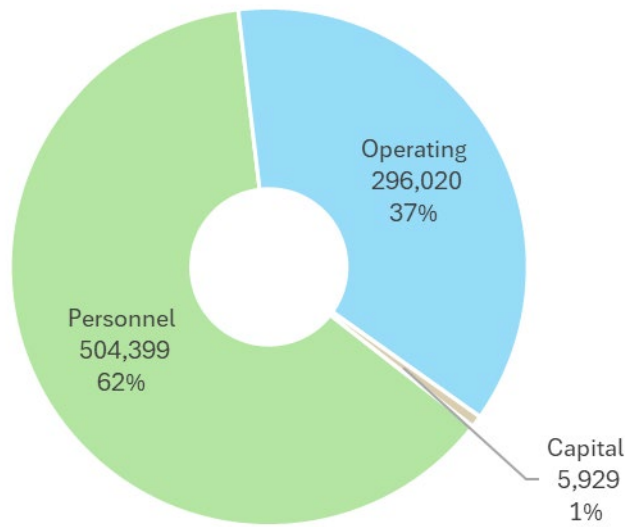
The Parks & Streets Department is responsible for managing the public spaces within the Town of Belleair, including parks, streets, sidewalks, and athletic fields. This department is also responsible for clearing access to Town roads from debris after a hurricane or other emergencies.

| Category | FY2024 | FY2025 | Change |
|-----------|-----------|-----------|---------|
| Personnel | 765,590 | 758,313 | -7,277 |
| Operating | 556,244 | 607,935 | 51,691 |
| Capital | 15,000 | 184,007 | 169,007 |
| Total | 1,336,834 | 1,550,255 | 213,421 |

- Major Personnel budget changes include:
 - Decrease – Removal of 25% of Recreation/Public Works Director salary due to restructuring, (\$25,000)
 - Decrease – Removal of part-time position, (\$17,100)
 - Decrease – Workers’ compensation, (\$12,000)
 - Increase – Increased overtime, \$29,000
 - Increase – Merit increases are forecasted at an average of 4%
- Major Operating budget changes include:
 - Increase – Other Services to estimate for contractual increases, sidewalk repairs, and a traffic signal, \$40,000
 - Increase – Replacement of non-capital equipment, \$8,500
 - Increase – Vehicle maintenance, \$7,000.

The Capital budget of \$184,007 includes the transfer-out to the Capital Equipment Fund to purchase two fuel tanks. These fuel tanks must be replaced due to age, and the tanks must be relocated for the construction of the new water treatment plant. This transfer-out also includes this department’s proportionate share of the 15% capital equipment replacement reserve.

GENERAL FUND: RECREATION



The Recreation Department enhances and enriches the quality-of-life for the present and future generations of the Town of Belleair's residents by providing recreational programming tailored for the community's youth and adult members, as well as community events.

| Category | FY2024 | FY2025 | Change |
|------------------|----------------|----------------|----------------|
| Personnel | 549,010 | 504,399 | -44,611 |
| Operating | 275,580 | 296,020 | 20,440 |
| Capital | 0 | 5,929 | 5,929 |
| Total | 824,590 | 806,348 | -18,242 |

- Major Personnel budget changes include:
 - Decrease – Removal of 75% of Recreation/Public Works Director salary and restructuring of the department, (\$34,500)
- Major Operating budget changes include:
 - Decrease – Removal of after-school bus costs, \$22,000
 - Increase – Ground maintenance for the purchase of new fencing, \$23,000
 - Increase – Field trip admission charges for activities due to inflation, \$17,700

The Capital budget of \$5,929 includes the transfer-out to the Capital Equipment Fund for this department's proportionate share of the 15% capital equipment replacement reserve.

CAPITAL FUNDS: EQUIPMENT REPLACEMENT FUND

The purpose of establishing an Equipment Replacement fund is to create a decision-making process and criteria for purchase, replacement, and disposition of vehicles and equipment. Through this process, funding analysis can be performed to project future funding needs. Revenues from this fund are provided by transfers from the General Fund.

Purchases budgeted for FY2025 are:

| Item | | FY2025 |
|------------------------------|-----------|----------------|
| Two Police Vehicles | \$ | 142,570 |
| Two Fuel Tanks | | 77,000 |
| Three Air Conditioning Units | | 77,250 |
| Two Security Camera Systems | | 17,135 |
| Total | \$ | 313,955 |

These purchases will need to be funded from the General Fund as a Transfer-In.

In FY2025, staff is recommending that the reserve balance in this fund be increased to 15% of the equipment's value. The estimated equipment value is approximately \$3.5 million; 15% of \$3.5 million is \$528,145.

This reserve is to provide funding for timely replacements and to guard against emergencies. The projected fund balance at the end of FY2024 is \$217,442. To achieve the reserve goal, fund balance would need to rise by \$310,703.

The below table depicts the amount each department's budget would be affected to bring the reserve balance to 15% of the equipment's value:

| Department | | Expense |
|-----------------------------|-----------|----------------|
| Executive Administration | \$ | 441 |
| Finance & Administration | | 7,406 |
| Other Governmental Services | | 55,217 |
| Police | | 134,704 |
| Parks & Streets | | 107,006 |
| Recreation | | 5,929 |
| Total | \$ | 310,703 |

CAPITAL FUNDS: INFRASTRUCTURE

The Infrastructure Fund is used to account for large capital projects such as roads, buildings, and bridges. These projects are primarily funded by Infrastructure Millage, Penny for Pinellas, and the Electric Utility Tax.

Most general revenue funding (Infrastructure Millage, Penny for Pinellas, Electric Utility Tax) will remain relatively constant with only minor increases.

Moving forward, staff has outlined potential grants through the Hazard Mitigation Grant Program (HMGP) that is available from the state. This program allows municipalities to receive up to 75% of a project expenditure after an emergency event, such as a hurricane. In FY2025, funding is expected for a small dredge for Harold's Lake and the Belleair Creek Study.

It is important to note that in FY2024, HMGP funds were requested for the projects of Harold's Lake and Carl and Shirley. Despite not receiving these funds, the Town did move forward with the Carl and Shirley project.

| Description | FY2024 | FY2025 | Change |
|------------------------------|--------------|--------------|----------------|
| General Revenues | | | |
| Infrastructure Mill (1.2500) | \$ 1,490,150 | \$ 1,514,590 | \$ 24,440 |
| Penny for Pinellas | \$ 587,600 | \$ 599,135 | \$ 11,535 |
| Electric Utility Tax | \$ 530,000 | \$ 609,290 | \$ 79,290 |
| Stormwater Fee Revenue | \$ 315,000 | \$ 330,000 | \$ 15,000 |
| Interest | \$ 85,000 | \$ 375,000 | \$ 290,000 |
| Dividends | | \$ 19,990 | \$ 19,990 |
| Grants - HMGP | | | |
| Harold's Lake * | \$ 1,800,000 | \$ 112,500 | \$ (1,687,500) |
| Rattlesnake Creek | | \$ 58,500 | \$ 58,500 |
| Carl and Shirley * | \$ 1,500,000 | | \$ (1,500,000) |
| Appropriations | | | |
| Indian Rocks Road Ph. 3 | \$ 1,100,000 | \$ 1,111,000 | \$ 11,000 |
| Bluff | \$ 200,000 | \$ 44,550 | \$ (155,450) |

The major project expenditures in FY2025 are as follows:

- Completion of the Bluff Study, \$140,000
- Completion of Carl & Shirley, \$600,000
- Rattlesnake/Belleair Creek Study, \$78,000
- Recreation building hardening, \$101,000

A line item was added in FY2025 to guard against unforeseen expenses and inflation. Staff has calculated \$218,100 or 15% of total projected expenditures to determine this contingency.

The Town continues to plan for the Indian Rocks Road Phase 3 project. The current cost estimate is \$9.0 million. Through the state legislature, the Town has secured funding in the amount of \$4.1 million.

CAPITAL FUNDS: INFRASTRUCTURE (Continued)

| Description | FY2024 | FY2025 | Change |
|---|------------|------------|--------------|
| Capital Projects | | | |
| Contingency | | \$ 218,100 | \$ 218,100 |
| Small Roadway Projects | \$ 248,100 | | \$ (248,100) |
| | | | \$ |
| Park Improvements | \$ 130,000 | \$ 65,000 | (65,000) |
| Indian Rocks Road Ph. 3 | \$ 300,000 | | \$ (300,000) |
| Bluff Study | \$ 130,000 | \$ 140,000 | \$ 10,000 |
| Rattlesnake Creek | | \$ 78,000 | \$ 78,000 |
| Stormwater Pipelines and Roadway | \$ 175,000 | \$ 43,750 | \$ (131,250) |
| Town Facilities Capital Improvements | | | |
| Recreation Building Hardening | \$ - | \$ 101,000 | \$ 101,000 |
| Public Works Re-pipe Wash Bay | \$ - | \$ 10,100 | \$ 10,100 |
| Town Hall Security Doors | \$ - | \$ 20,200 | \$ 20,200 |
| Town Hall Parking Lot | \$ - | \$ 25,000 | \$ 25,000 |

Multiple projects are experiencing significant increases in resources and labor, causing spikes in expenditures. Indian Rocks Road Phase 1 was originally estimated at \$2.1 million, which increased to \$4.8 million at the time of construction. In order to mitigate future spikes, staff is taking a proactive approach to regularly review the CIP every quarter to align estimates with FDOT averages.

DEBT SERVICE OVERVIEW

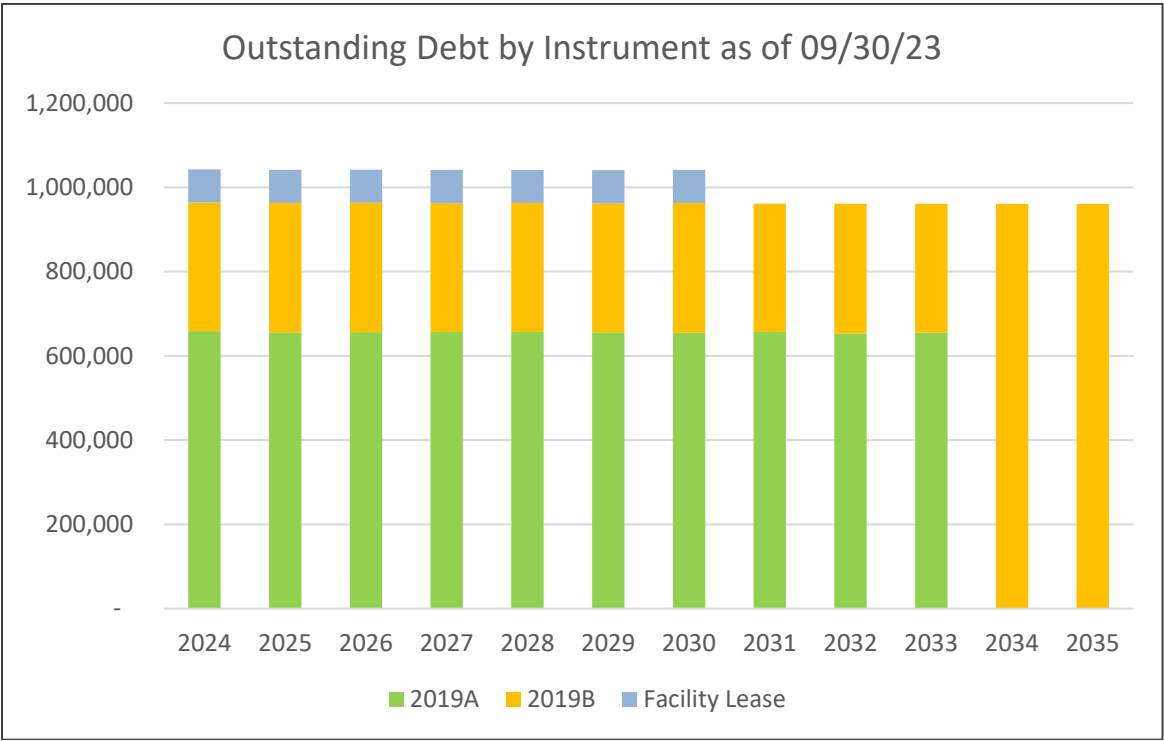
The Town has three Debt Service funds for the payment of principal and interest of long-term debt. The debt service funds are:

- Fund 203 – 2019A Revenue Bonds
- Fund 204 – 2019B Revenue Bonds
- Fund 205 – Facility Lease

The expenditure budget for FY2025 is \$1,041,656.

| Fund | Principal | Interest | Total |
|-------|------------|------------|--------------|
| 203 | \$ 532,000 | \$ 123,713 | \$ 655,713 |
| 204 | 212,000 | 95,227 | 307,227 |
| 205 | 64,374 | 14,342 | 78,716 |
| Total | \$ 808,374 | \$ 233,282 | \$ 1,041,656 |

The revenues for these debt service payments are transferred-in annually from the Capital Infrastructure Fund 305.



SPECIAL REVENUE OVERVIEW

LOCAL OPTION FUEL TAX FUND

Florida Statute 336.025 authorizes county governments to impose a local option gas tax on every gallon of motor fuel and special fuel sold in the county. These revenues must only be used for transportation expenditures. Transportation expenditures include roadway and right-of-way maintenance, bridge maintenance, streetlighting, traffic signs, and pavement markings.

| Local Option Fuel Tax Fund – Budget FY25 | | |
|--|-----------|---------------|
| Revenues | \$ | 53,100 |
| Expenditures – Operating | | 10,000 |
| Surplus / (Deficit) | \$ | 43,100 |

TRANSPORTATION IMPACT FUND

The revenue in this fund is collected through the Town's Permitting office. Fifty percent of the revenue received must be remitted to Pinellas County. The remaining revenue must be used for street operating expenditures or small roadway / sidewalk improvements.

| Transportation Impact Fund – Budget FY25 | | |
|--|-----------|----------|
| Revenues | \$ | 4,565 |
| Expenditures – Operating | | 13,030 |
| Surplus / (Deficit) | | (8,465) |
| Use of Fund Balance | | 8,465 |
| Total | \$ | - |

TREE REPLACEMENT FUND

Revenue for this fund is also collected through the Town's Permitting office. Funds collected may be expended for tree replacement and maintenance.

| Tree Replacement Fund – Budget FY25 | | |
|-------------------------------------|-----------|----------|
| Revenues | \$ | 4,900 |
| Expenditures – Operating | | 5,000 |
| Expenditures – Capital | | 25,000 |
| Surplus / (Deficit) | | (25,100) |
| Use of Fund Balance | | 25,100 |
| Total | \$ | - |

PERSONNEL POSITION COUNTS

The following charts depict the Town's personnel position counts.

FULL-TIME PERSONNEL

| Town of Belleair | | | | | | |
|-----------------------------------|--------------------------|--------------------------|--|--------------------------|-----------|---|
| Full-Time Personnel by Department | | | | | | |
| Department | Fiscal Year 2022-2023 | Fiscal Year 2023-2024 | Positions Added/Moved Fiscal Year 2024-2025 | Fiscal Year 2024-2025 | Variance | Notes |
| Town Administration | 4 | 4 | 0 | 4 | 0 | |
| Finance | 5 | 6 | 1 | 7 | 1 | Add Accountant-Grant Administration |
| Fleet and Asset Mgmt | 0 | 1 | 0 | 1 | 0 | |
| Human Resources | 1 | 1 | 1 | 2 | 1 | Moved position from Management Analyst |
| Govt Svcs - Fac Maint | 2 | 2 | -1 | 1 | -1 | FT Building to PT Permit Tech, PT Fac Maint |
| Management Analyst | 2 | 2 | -1 | 1 | -1 | Moved position to Human Resources |
| Management Intern | 1 | 1 | 0 | 1 | 0 | Budgeted 2080 hrs, offered in increments |
| Public Relations | 1 | 1 | 0 | 1 | 0 | |
| Construction Projects | 0 | 1 | 0 | 1 | 0 | |
| Parks & Streets | 10 | 9 | -1 | 8 | -1 | Eliminated Public Works Director |
| Solid Waste | 6.5 | 6.5 | -1 | 5.5 | -1 | Eliminated Refuse Collector |
| Water Utilities | 8.5 | 8.5 | 0 | 8.5 | 0 | |
| Building | 1 | 0 | 0 | 0 | 0 | |
| Police | 14 | 15 | 1 | 16 | 1 | Add Sergeant |
| Recreation | 6 | 5 | 0 | 5 | 0 | |
| Subtotal Full-Time | 62 | 63 | -1 | 62 | -1 | |

PART-TIME PERSONNEL

Town of Belleair Part-Time Personnel by Department

| Department | Fiscal Year 2022-2023 | Fiscal Year 2023-2024 | Positions Added FY2024-2025 | Fiscal Year 2024- 2025 | Variance | Notes |
|------------------------------|--------------------------|--------------------------|-----------------------------------|---------------------------------|----------|--|
| Commission | 5 | 5 | 0 | 5 | 0 | |
| Human Resources | 0 | 1 | 0 | 1 | 0 | |
| Facility Maintenance | 0 | 0 | 1 | 1 | 1 | Reclassified FT Govt Svc to PT Facility Maint |
| Management Analyst | 0 | 1 | -1 | 0 | -1 | Moved to FT Human Resources |
| Parks & Streets | 0 | 1 | -1 | 0 | -1 | Moved to PT Recreation |
| Water Utilities | 0 | 2 | -2 | 0 | -2 | Eliminated 2 PT Water Treatment Operators |
| Building | 0 | 0 | 1 | 1 | 1 | Reclassified FT Govt Svc to PT Permit Technician |
| Police | 9 | 8 | 2 | 10 | 2 | Add 2 PT Police Officer |
| Recreation | 10 | 10 | 1 | 11 | 1 | Moved PT Recreation Leader from Parks |
| Subtotal Part-Time | 24 | 28 | 1 | 29 | 1 | |
| Total Full-/Part-Time | 86 | 91 | 0 | 91 | 0 | |