

# BUDGET OVERVIEW FY2025

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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
<b>Surplus / (Deficit)</b>	<b>\$</b>	<b>(696,932)</b>

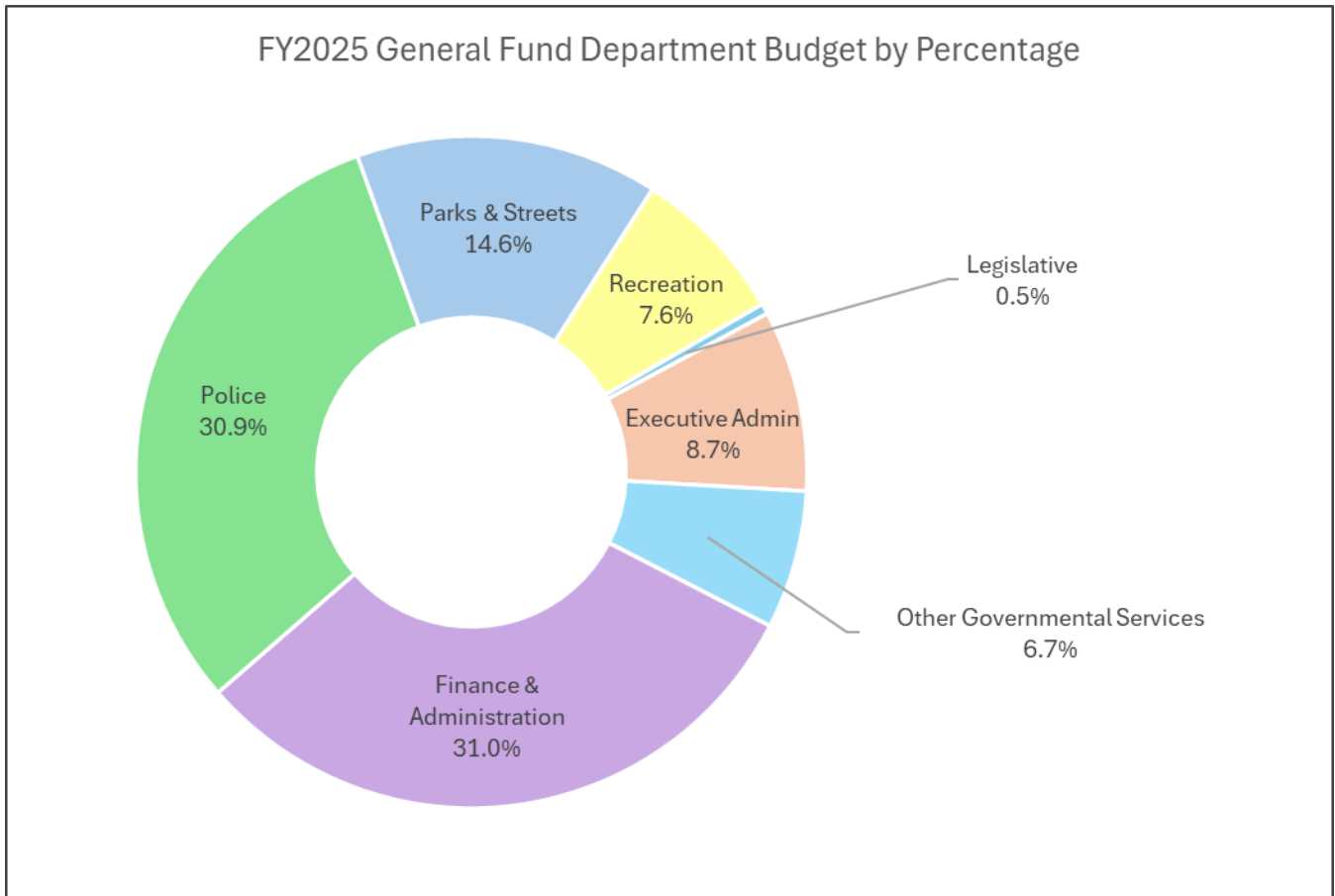
Revenues are estimated each year by reviewing historical trends. The proposed millage rate of 6.9777 would result in a gain of \$596,000 for the General Fund.

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
<b>Total</b>	<b>\$ 10,623,994</b>

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

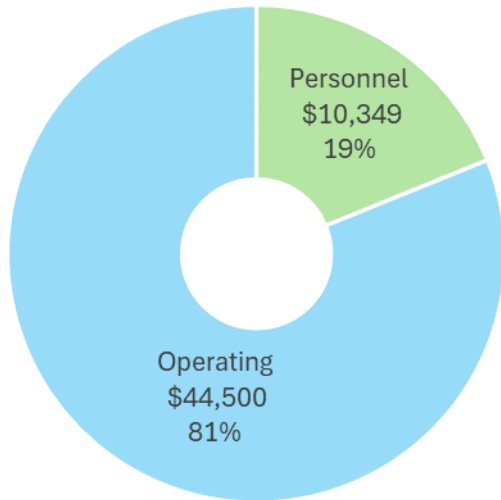


Following the General Fund detail is information for the Capital, Debt Service, and Special Revenue funds.

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

# GENERAL FUND: LEGISLATIVE (TOWN COMMISSION) OVERVIEW

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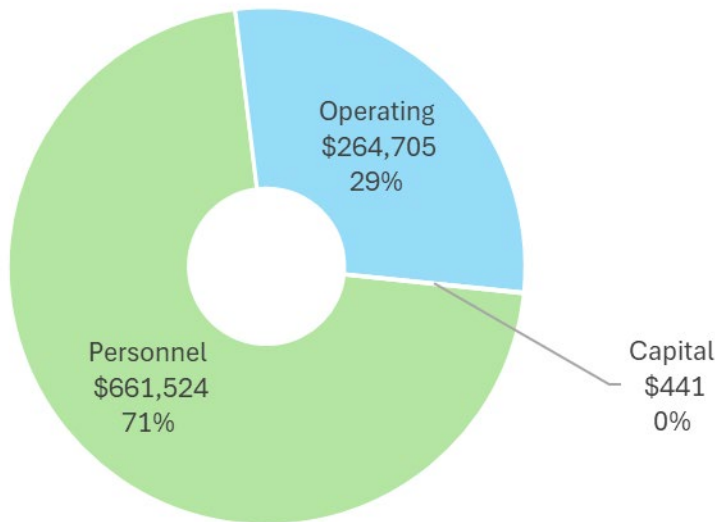
Beginning in FY2024, the Legislative budget was separated from Administration. This budget is to provide for the strategic leadership and efficient governance of the Town’s municipal service delivery by the Commission.

- 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
<b>Personnel</b>	31,854	10,349	-21,505
<b>Operating</b>	42,500	44,500	2,000
<b>Total</b>	<b>74,354</b>	<b>54,849</b>	<b>-19,505</b>

# GENERAL FUND: EXECUTIVE (ADMIN) OVERVIEW

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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.

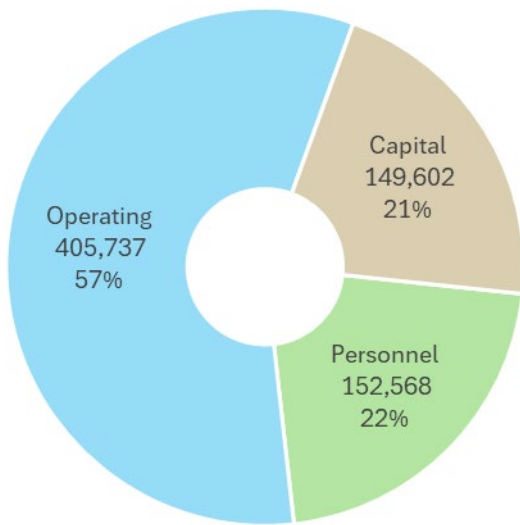
- Major Personnel budget changes include:
  - Increase – Include seasonal Management Intern - \$41,600
  - Increase – Merit increases are forecasted at an average of 4%

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

- 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.

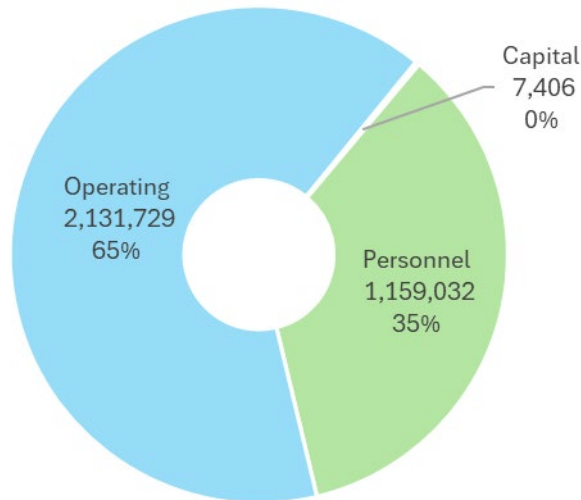
Category	FY2024	FY2025	Change
<b>Personnel</b>	176,066	152,568	-23,498
<b>Operating</b>	277,010	405,737	128,727
<b>Capital</b>	-	149,602	149,602
<b>Total</b>	<b>453,076</b>	<b>707,907</b>	<b>254,831</b>

- 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.

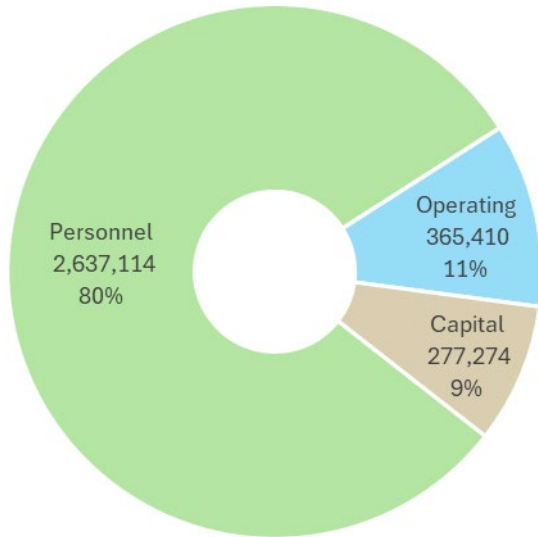
This departmental budget also contains the fire services contract expense with the City of Largo.

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

- 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



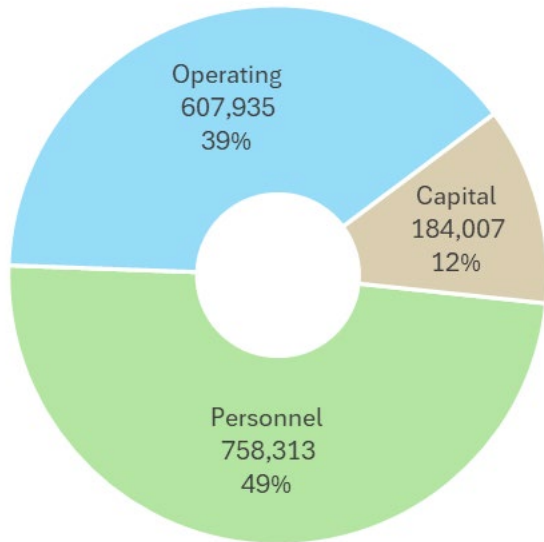
The Police Department provides responsive law enforcement services to the Town of Belleair. It is their mission to maintain a safe and desirable community for the residents, businesses, and visitors. The Department is responsible for enforcing state laws, local ordinances, and proactively patrolling 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
<b>Total</b>	<b>2,592,569</b>	<b>3,279,798</b>	<b>687,229</b>

- 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
<b>Personnel</b>	765,590	758,313	-7,277
<b>Operating</b>	556,244	607,935	51,691
<b>Capital</b>	15,000	184,007	169,007
<b>Total</b>	<b>1,336,834</b>	<b>1,550,255</b>	<b>213,421</b>

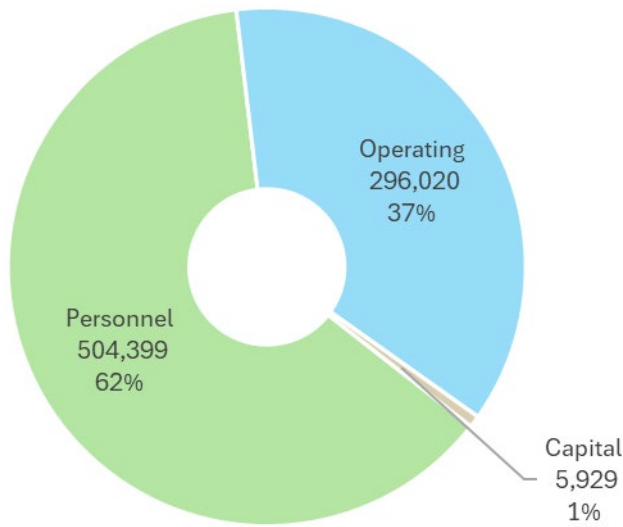
- Major Personnel budget changes include:
  - Decrease – Removal of 25% of Recreation/Public Works Director salary due to restructuring, (\$25,000)
  - Decrease – Removal of part-time position, (\$17,100)
  - Decrease – Workers’ compensation, (\$12,000)
  - Increase – Increased overtime, \$29,000
  - 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

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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
<b>Personnel</b>	549,010	504,399	-44,611
<b>Operating</b>	275,580	296,020	20,440
<b>Capital</b>	0	5,929	5,929
<b>Total</b>	<b>824,590</b>	<b>806,348</b>	<b>-18,242</b>

- 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

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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
<b>Total</b>	<b>\$</b>	<b>313,955</b>

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
<b>Total</b>	<b>\$</b>	<b>310,703</b>

## 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
<b>General Revenues</b>			
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
<b>Grants - HMGP</b>			
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)
<b>Appropriations</b>			
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
<b>Capital Projects</b>			
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)
<b>Town Facilities Capital Improvements</b>			
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

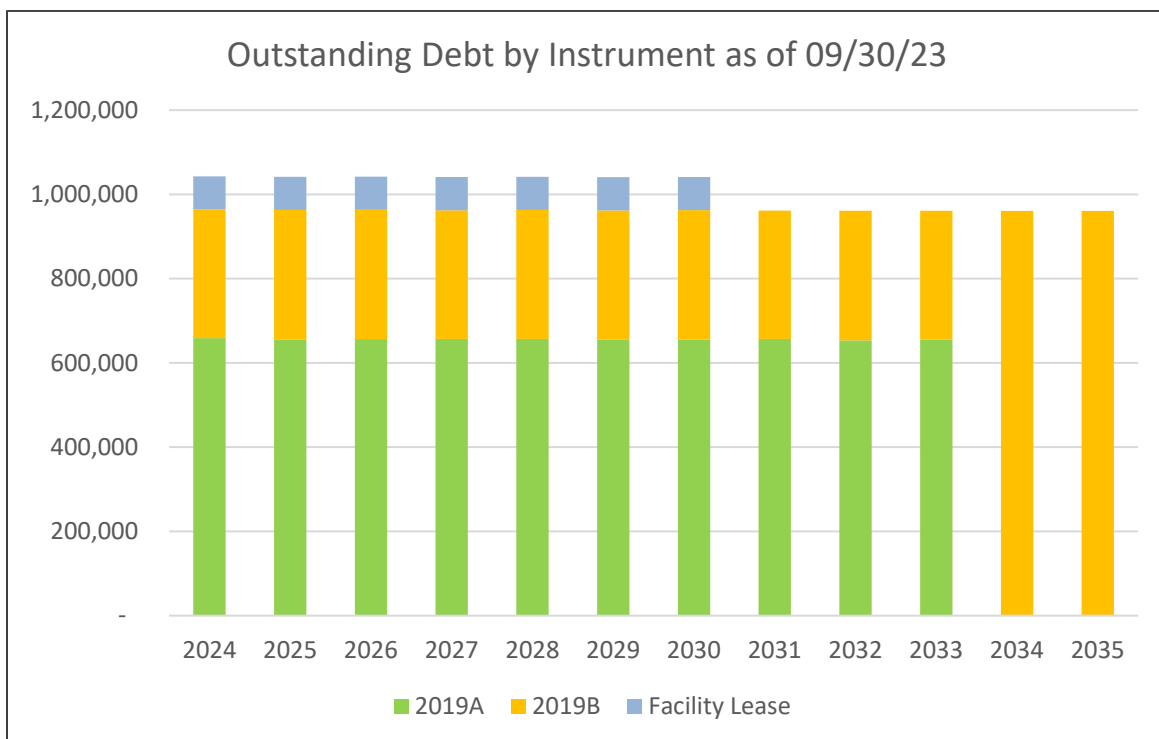
The Town has three Debt Service funds for the payment of principal and interest of long-term debt. The debt service funds are:

- 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
<b>Total</b>	<b>\$ 808,374</b>	<b>\$ 233,282</b>	<b>\$ 1,041,656</b>

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



# SPECIAL REVENUE OVERVIEW

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## 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
<b>Surplus / (Deficit)</b>	<b>\$</b>	<b>43,100</b>

## 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
<b>Total</b>	<b>\$</b>	<b>-</b>

## 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
<b>Total</b>	<b>\$</b>	<b>-</b>

# 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	Fiscal Year	Positions	Fiscal Year	Variance	Notes
	2022-2023	2023-2024	Added/Moved	2024-2025		
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	
<b>Subtotal Full-Time</b>	<b>62</b>	<b>63</b>	<b>-1</b>	<b>62</b>	<b>-1</b>	

# 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
<b>Subtotal Part-Time</b>	<b>24</b>	<b>28</b>	<b>1</b>	<b>29</b>	<b>1</b>	
<b>Total Full-/Part-Time</b>	<b>86</b>	<b>91</b>	<b>0</b>	<b>91</b>	<b>0</b>	