

TOWN OF BELLEAIR FISCAL YEAR 2026-2027

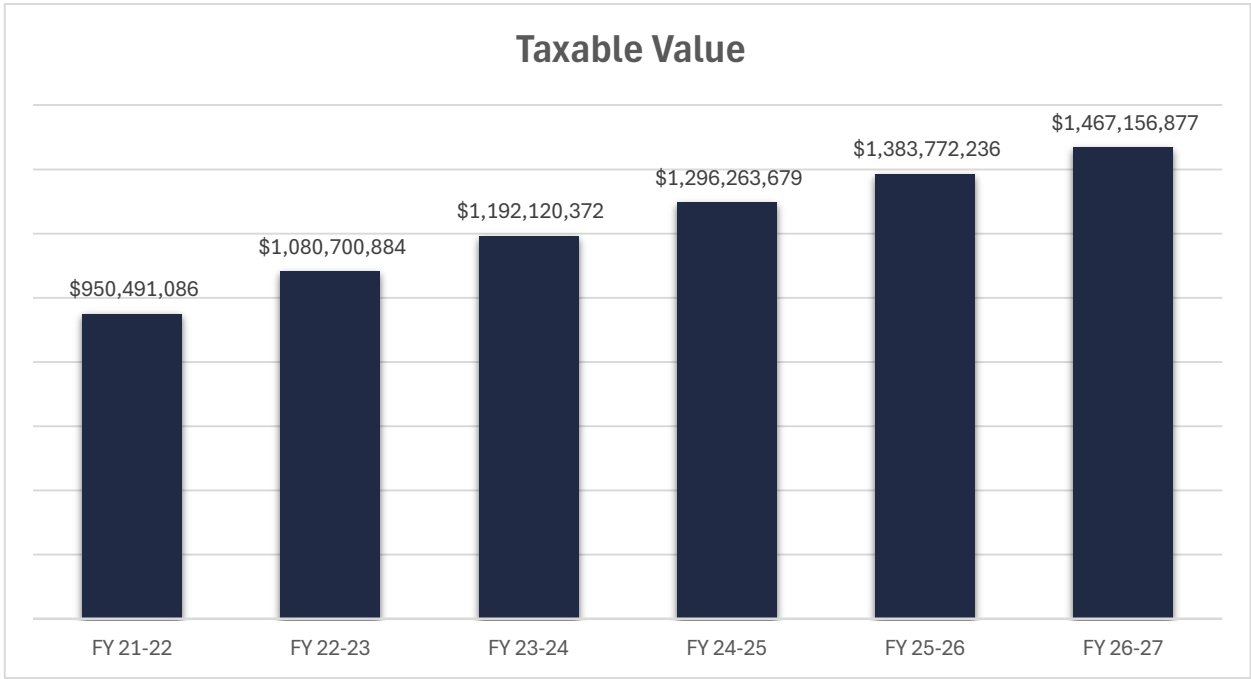
TAXABLE VALUES – MILLAGE RATES – PROPERTY TAX REVENUES

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

Taxable Values

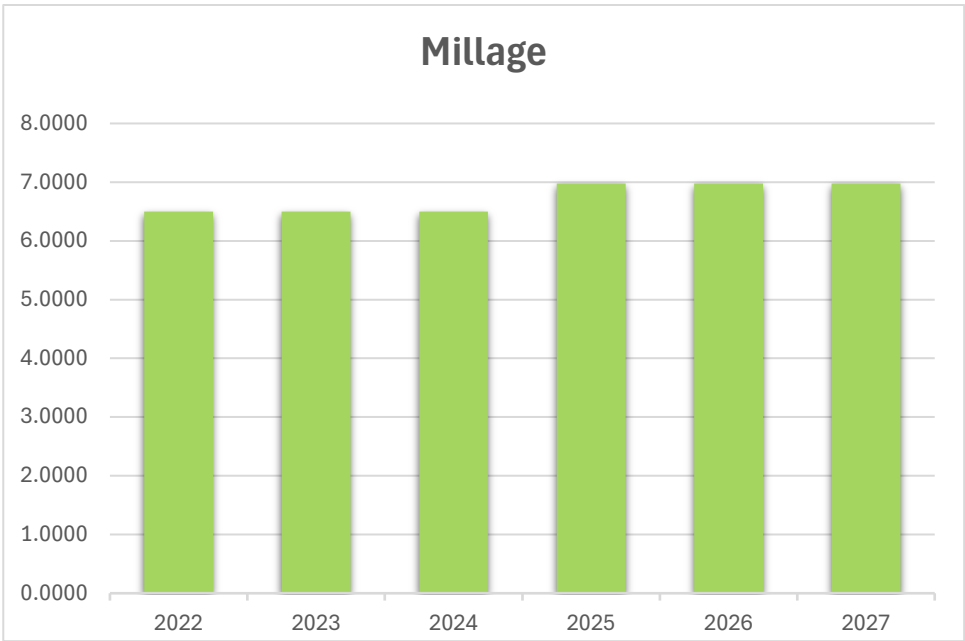
Taxable property values for the 2026 tax year increased approximately 6.03%, from \$1.383 billion to \$1.467 billion, including new construction. The \$83 million increase reflects growth in current assessed taxable values, including \$13 million from new construction. Belleair’s taxable values continued to grow for another year.

Town of Belleair Taxable Values		
2026 Taxable Value	\$ 1,467,156,877	
2025 Taxable Value	\$ 1,383,772,236	
Net Increase	\$ 83,384,641	6.03%



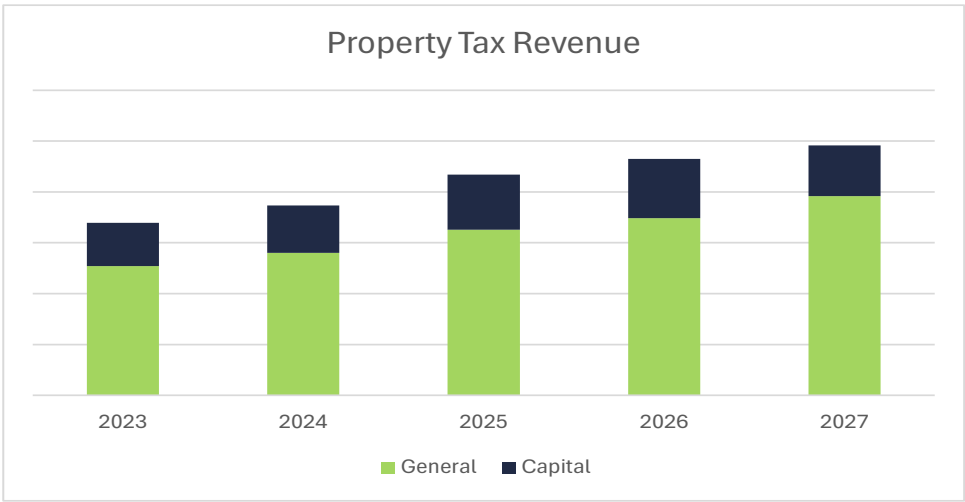
Town’s Millage Rate

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 proposed property tax millage rate of 6.9777 mills will generate approximately \$9,827,885 in FY 2026-2027, an additional \$532,366 in new funding. The roll-back rate for 2026-2027 is 6.6383 mills. The roll-back rate does not generate any new funds or ad valorem tax dollars for 2026-2027. Property tax revenues that support General Fund operations are budgeted at \$7,835,545, an increase of \$841,625 from the 2025-2026 budget. In addition, 20 percent of the total millage is set aside to provide funding for capital projects. The capital funds millage is estimated at \$1,992,340 for FY 2026-2027.



TOWN OF BELLEAIR

2026-2027 PROPOSED BUDGET

FUNDS SUMMARY OVERVIEW

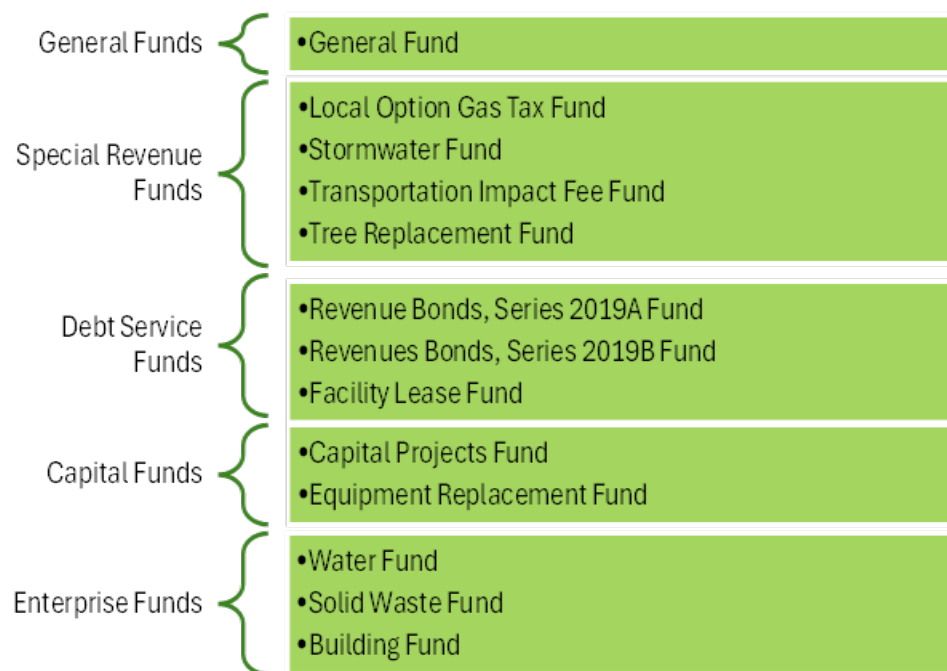
The 2027 proposed budget is balanced in all funds. The appropriations levels reflect the requirement to balance the budget, while maintaining conservative budgeting principles and proactively providing funds to maintain the Town’s reserves.

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 enterprise funds. Each is also divided into separate fund groups. The following are the funds of the Town of Belleair for which the Commission adopts an annual budget.

The current fund balance policy requires that the Town maintain an unrestricted fund balance in the General Fund equivalent to 20% of expenditures. For 2027, the unassigned fund balance is projected to be \$6,835,496. The Town’s unassigned fund balance remains strong, representing 53.6 percent of total General Fund expenditures.

2026-2027 Funds Budget Overview



BUDGET OVERVIEW FY2027

GENERAL FUND

FY 2027 PROPOSED BUDGET														
	GENERAL	SPECIAL REVENUE FUNDS				DEBT SERVICE FUNDS			CAPITAL FUNDS		ENTERPRISE FUNDS			
	General Fund	Local Gas Option Fund	Stormwater Fund	Transportation Impact Fee	Tree Replacement Fund	Facility Lease	Revenue Bonds, Series 2019A	Revenue Bonds, Series 2019B	Capital Projects Fund	Equipment Replacement Fund	Building Fund	Solid Waste Fund	Water Fund	Total
Revenues	General Fund													
Taxes	8,038,045	50,727	-	-	-	-	-	-	3,138,240	-	-	-	-	11,227,012
Permits, Fees, & Special Assess	545,000	-	-	2,000	10,000	-	-	-	-	-	654,500	-	-	1,211,500
Intergovernmental Revenue	510,000	-	-	-	-	-	-	-	7,192,000	-	-	3,500	-	7,705,500
Charges For Services	3,168,054	-	325,386	-	-	-	-	-	-	-	50,000	1,646,420	3,552,120	8,741,980
Judgements, Fines, & Forfeits	4,500	-	-	-	-	-	-	-	-	-	-	-	-	4,500
Miscellaneous Revenues	467,900	6,600	5,000	3,500	9,500	-	-	-	362,500	21,000	2,000	44,000	57,280	979,280
Other Sources	-	-	-	-	-	78,720	656,850	305,563	587,000	175,467	-	-	-	1,803,600
Total Revenues	12,733,499	57,327	330,386	5,500	19,500	78,720	656,850	305,563	11,279,740	196,467	706,500	1,693,920	3,609,400	31,673,372
Fund Balance/Net Position														
Carryover Used	-	69,673	(270,386)	44,500	30,500	-	-	-	4,319,893	120,979	243,879	(249,703)	(76,015)	4,233,320
Expenses	General Fund	Local Gas Option Fund	Stormwater Fund	Transportation Impact Fee	Tree Replacement Fund	Facility Lease	Revenue Bonds, Series 2019A	Revenue Bonds, Series 2019B	Capital Projects Fund	Equipment Replacement Fund	Building Fund	Solid Waste Fund	Water Fund	Total
Personnel Services	6,444,168	-	-	-	-	-	-	-	-	-	29,691	549,298	629,116	7,652,273
Operating Expenditures/Exp	6,024,364	127,000	60,000	50,000	50,000	-	-	-	-	-	333,688	894,919	2,324,269	9,864,240
Capital Outlay	89,500	-	-	-	-	-	-	-	14,558,500	317,446	-	-	580,000	15,545,446
Debt Service	-	-	-	-	-	78,720	656,850	305,563	-	-	-	-	-	1,041,133
Other Uses	175,467	-	-	-	-	-	-	-	1,041,133	-	587,000	-	-	1,803,600
Total Expenses	12,733,499	127,000	60,000	50,000	50,000	78,720	656,850	305,563	15,599,633	317,446	950,379	1,444,217	3,533,385	35,906,692
Projected Ending Fund														
Balance/Net Position	6,835,496	87,757	745,150	55,731	151,279	-	-	-	5,679,450	426,400	1,306,564	1,185,510	3,088,874	19,562,211

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 balanced for 2027.

General Fund – Budget FY2027	
Revenues	12,733,499
Expenditures –	6,444,168
Expenditures –	6,024,364
Expenditures – Capital	89,500
Transfer	175,467
Surplus / (Deficit)	0

General Fund Revenue by Type FY 2027

Taxes	63.1%	8,038,045
Permits, Fees, & Special Assessments	4.2%	545,000
Intergovernmental Revenue	4.0%	510,000
Charges For Services	24.9%	3,168,054
Judgements, Fines, & Forfeits	0.1%	4,500
Miscellaneous Revenues	3.7%	467,900
Total Revenues & Other Inflows	100.0%	<u>12,733,499</u>

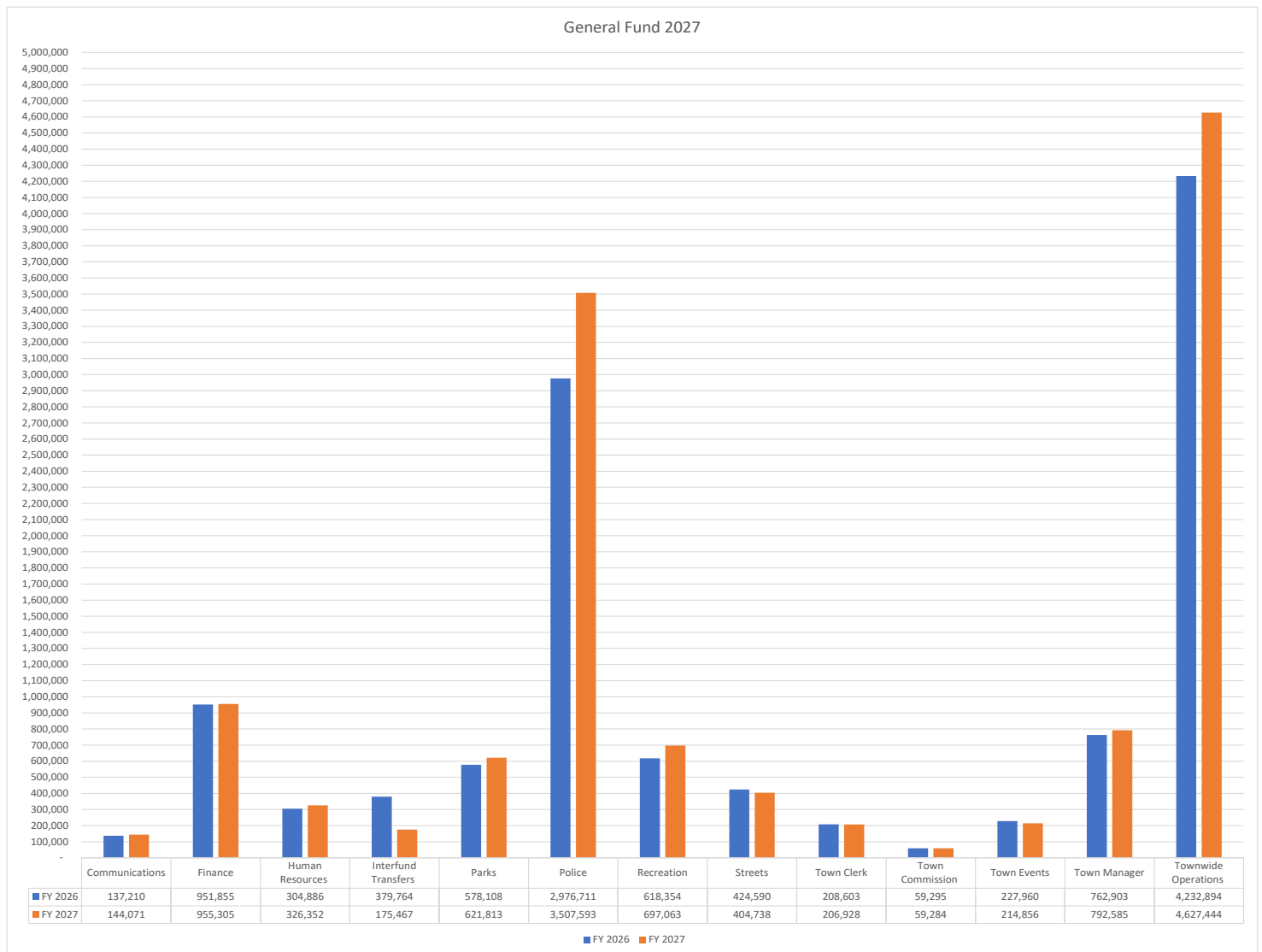
Revenues are estimated each year by reviewing historical trends. The proposed millage rate of 6.9777 would result in a gain of \$532,366 for the General Fund.

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

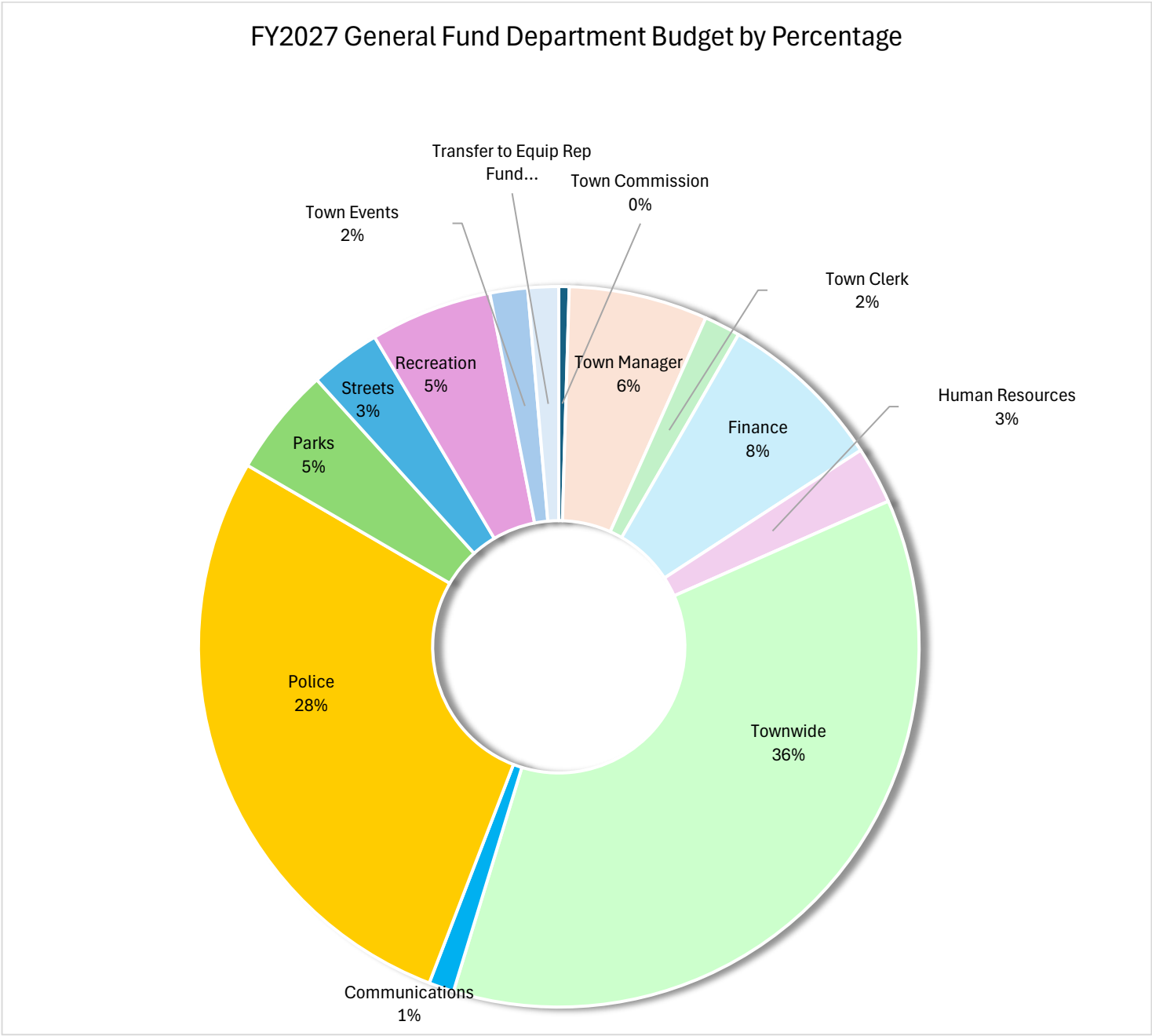
Below is an overall look at the General Fund budget by department. The following section looks at each department's budget and provides a brief list of major changes.

Department	Budget FY2027
Town Commission	59,284
Town Manager	792,585
Town Clerk	206,928
Finance	955,305
Human Resources	326,352
Townwide	4,627,444
Communications	144,071
Police	3,507,593
Parks	621,813
Streets	404,738
Recreation	697,063
Town Events	214,856
Transfer to Equip Rep Fund	175,467
Total	12,733,499

GENERAL FUND EXPENDITURES COMPARISON		
EXPENDITURES AND OTHER OUTFLOWS BY DEPARTMENT - FY 2026 & FY 2027		
Department Name	FY 2026 Adopted	FY 2027 Proposed
Communications	137,210	144,071
Finance	951,855	955,305
Human Resources	304,886	326,352
Interfund Transfers	379,764	175,467
Parks	578,108	621,813
Police	2,976,711	3,507,593
Recreation	618,354	697,063
Streets	424,590	404,738
Town Clerk	208,603	206,928
Town Commission	59,295	59,284
Town Events	227,960	214,856
Town Manager	762,903	792,585
Townwide Operations	4,232,894	4,627,444
Total Expenditures & Other Outflows	11,863,131	12,733,499



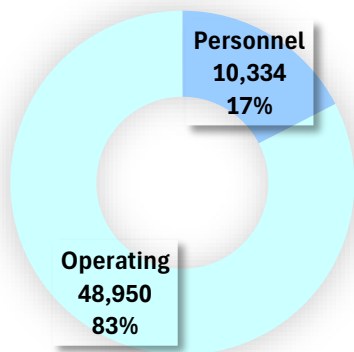
The graph below depicts each department as a percentage of the overall General Fund budget.



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

The overview also contains a position table reflecting position numbers for both full and part-time for 2027 and the previous three years.

GENERAL FUND: TOWN COMMISSION



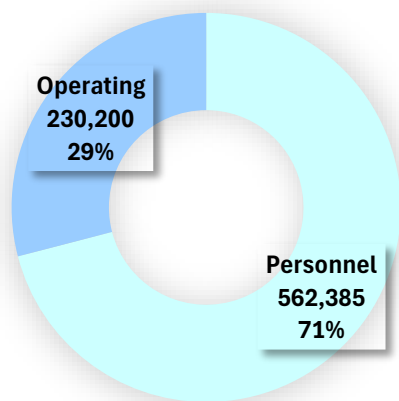
The Town of Belleair operates under the Commission-Manager form of government. The Commission sets policy and relies on the Town Manager to implement policy direction. The Commission consists of a Mayor and 4 Commissioners. The Mayor is elected at large and serves a three-year term. Commissioners are elected and serve three-year staggered terms.

Category	FY2026	FY2027	Change
Personnel	10,345	10,334	-11
Operating	48,950	48,950	0
Total	59,295	59,284	-11

- Major Personnel budget changes include:
 - No significant change from adopted 2026 budget.

- Major Operating budget changes include:
 - No change from adopted 2026 budget.

GENERAL FUND: TOWN MANAGER



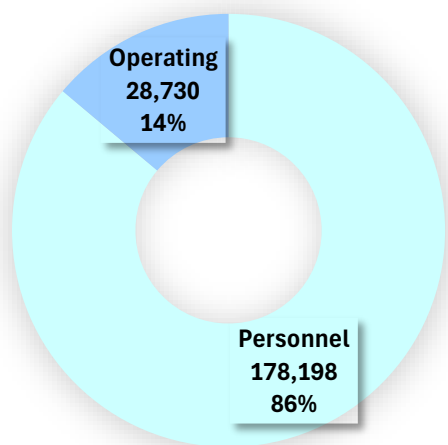
The Town Manager’s Office is responsible for coordinating implementation of policy, budget, regulations, legislation, and directives of the Town Commission through leadership and management of multiple Town Departments. The office is a central location for residents to access information, request assistance, 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.

Category	FY2026	FY2027	Change
Personnel	532,703	562,385	29,682
Operating	230,200	230,200	0
Total	762,903	792,585	29,682

- Major Personnel budget changes include:
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase – Employer funded health insurance renewal 2.5%
- Major Operating budget changes include:
 - No change from adopted 2026 budget.

GENERAL FUND: TOWN CLERK

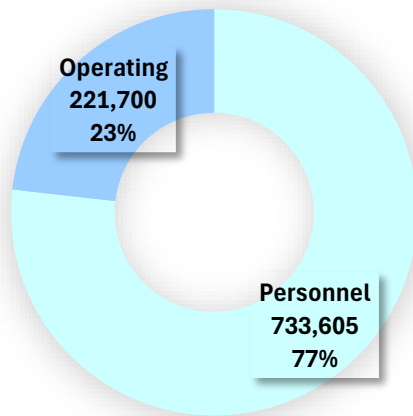


The Town Clerk is responsible for proper documentation of legislative affairs, management of records, and supervision of elections. Many of the duties are fixed by State and local law. The Clerk records, transcribes, and maintains minutes and prepares agendas for the Town Commission; maintains the Town's Charter and Code of Ordinances; prepares supplements, and coordinates drafts of ordinances and resolutions.

Category	FY2026	FY2027	Change
Personnel	170,383	178,198	7,815
Operating	38,220	28,730	-9,490
Total	208,603	206,928	-1,675

- Major Personnel budget changes include:
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase – Employer funded health insurance renewal 2.5%
- Major Operating budget changes include:
 - Decrease – Document storage contract reduction, replaced with digital imaging, \$6,000

GENERAL FUND: FINANCE

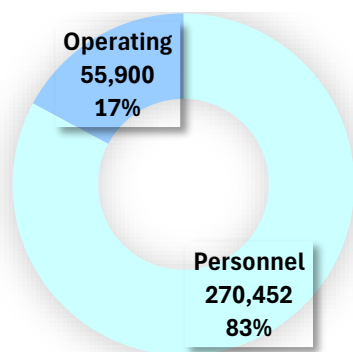


The Finance Department is responsible for the administration, direction, supervision and coordination of all Town financial functions including financial planning, budgeting, debt management, investments, purchasing, accounting, payroll, utility billing, accounts payable and accounts receivable. The Finance Department handles the year-end closing, adjustment and preparation of the ACFR and Annual Budget.

Category	FY2026	FY2027	Change
Personnel	628,155	733,605	105,450
Operating	323,700	221,700	-102,000
Total	951,855	955,305	3,450

- Major Personnel budget changes include:
 - Increase – New In-house Finance Director position, \$130,000
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase – Employer funded health insurance renewal 2.5%
- Major Operating budget changes include:
 - Increase – Bank service fees under new contract with Bank of Tampa \$3,000
 - Increase – Credit card processing fees, increased activity, \$2,000
 - Decrease – Elimination of outside consulting services contract for Finance Director, \$107,500

GENERAL FUND: HUMAN RESOURCES



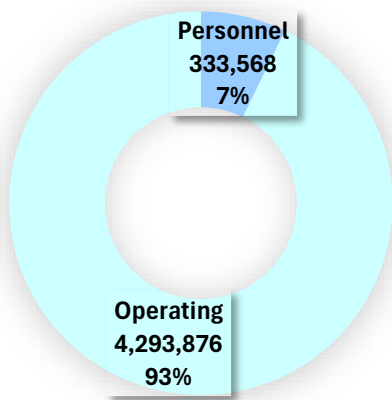
The Human Resources Department is responsible for supporting key functional areas including benefits administration, engagement and retention, employee and labor relations, risk management and compliance, and talent acquisition management. It serves as the primary liaison between the Town and third-party 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.

Category	FY2026	FY2027	Change
Personnel	246,036	270,452	24,416
Operating	58,850	55,900	-2,950
Total	304,886	326,352	21,466

- Major Personnel budget changes include:
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase – Employer funded health insurance renewal 2.5%

- Major Operating budget changes include:
 - Decrease – Reduction of attorney services \$3,500

GENERAL FUND: TOWNWIDE OPERATIONS



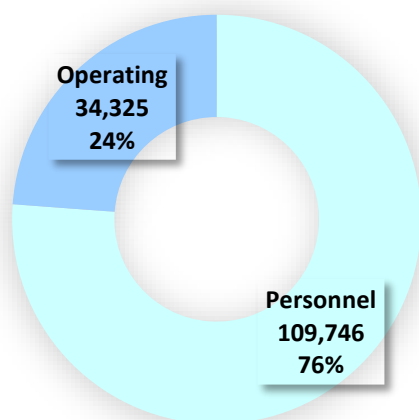
Townwide Operations positions include Project Manager, Technical Services Specialist, Construction Project Supervisor and Facilities Maintenance Technician. Townwide Operations is dedicated to efficiently and effectively managing the Town's resources and delivering the essential services that Town employees and residents depend on, ultimately fostering a thriving and sustainable work environment and community. The Townwide Operations Department includes the fire services contract with the City of Largo, IT services, wastewater utility, utilities, janitorial, software, insurance, library co-op participation and building repair and maintenance.

Category	FY2026	FY2027	Change
Personnel	346,231	333,568	-12,663
Operating	3,886,663	4,293,876	458,980
Total	4,232,894	4,627,444	446,317

- Major Personnel budget changes include:
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase – Employer funded health insurance renewal 2.5%

- Major Operating budget changes include:
 - Increase – Largo Fire services contract 2.69% (prior year adjustment), \$204,510
 - Increase – Pinellas County wastewater utility 4% (prior year adjustment), 189,181
 - Increase – Property & Casualty insurance renewal 2%, \$11,000
 - Increase – Utilities including power, water, sewer, and internet 5%, \$8,160
 - Increase – Library co-op participation reimbursements \$4,000

GENERAL FUND: COMMUNICATIONS

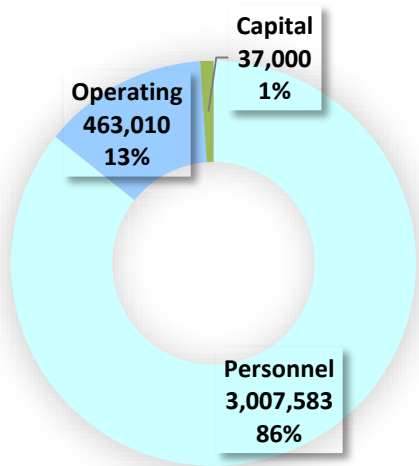


The Communications Manager is responsible for managing information flow between the Town of Belleair and its residents, as well as different government entities. This includes creating and disseminating information about Town services, programs, events, handling media inquiries, and serving as Public 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.

Category	FY2026	FY2027	Change
Personnel	104,384	109,746	5,362
Operating	32,826	34,325	1,499
Total	137,210	144,071	6,861

- Major Personnel budget changes include:
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase - Employer funded health insurance renewal 2.5%
- Major Operating budget changes include:
 - Increase – ADA compliant public files upgrade \$1,500

GENERAL FUND: POLICE



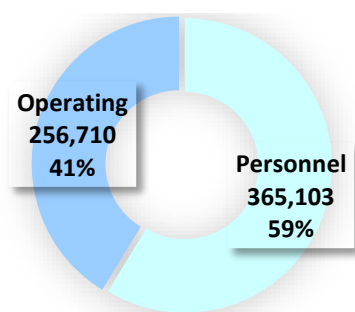
The Belleair Police Department is dedicated to keeping our community safe by providing a full range of services. From neighborhood patrols and traffic safety to crime prevention, accident response, and investigations, our team works every day to protect residents and preserve the quality of life in Belleair.

“Protecting Belleair through patrol, traffic safety, crime prevention, and community policing.”

Category	FY2026	FY2027	Change
Personnel	2,572,041	3,007,583	435,542
Operating	369,170	463,010	93,840
Capital	35,500	37,000	1,500
Total	2,976,711	3,507,593	530,882

- Major Personnel budget changes include:
 - Increase – Pension contributions based on actual experience, (\$154,591)
 - Increase – New bargaining agreement with Sun Coast Police, base pay increases
 - Increase – Include Off-Duty officers expense budget, \$195,000
 - Increase – Merit increases are forecasted at an average of 4%
- Major Operating budget changes include:
 - Decrease – Pinellas County Computer Aided Dispatch, \$25,000
 - Increase – Fuel charges, \$34,000
 - Increase – Software for grid less camera system, \$40,000
 - Increase – FAS-DART training implementation, \$8,000

GENERAL FUND: PARKS

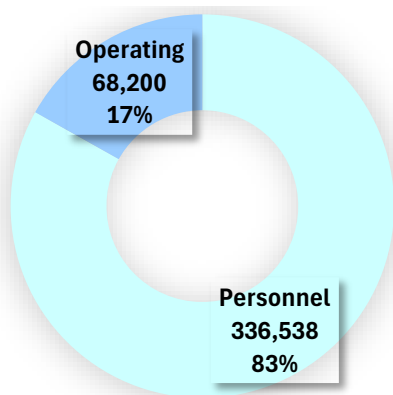


The Parks Department is responsible for a wide range of tasks aimed at creating and maintaining attractive and functional public spaces that contribute to the community's overall quality of life. Activities include designing and implementing landscape projects that may include planting new trees, plants, shrubs and flowers, maintaining and managing the tree population, including pruning, removal and general grounds maintenance.

Category	FY2026	FY2027	Change
Personnel	363,629	365,103	1,474
Operating	214,479	256,710	42,231
Total	578,108	621,813	43,705

- Major Personnel budget changes include:
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase - Employer funded health insurance renewal 2.5%
- Major Operating budget changes include:
 - Increase – Christmas tree decorations budgeted, \$20,000
 - Increase – Park amenities including benches etc., \$30,000

GENERAL FUND: STREETS



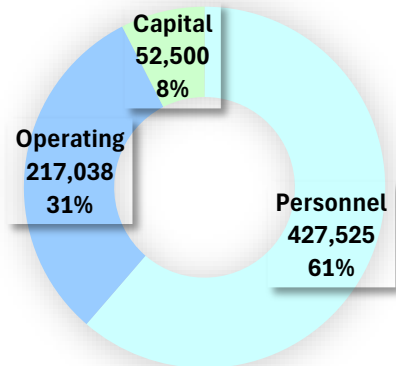
The Streets Department is responsible for the upkeep and maintenance of roads and related infrastructure throughout the Town. Their primary goal is to ensure the safety, functionality, and longevity of the street network for both motorists and pedestrians.

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.

Category	FY2026	FY2027	Change
Personnel	324,477	336,538	12,061
Operating	100,113	68,200	-31,913
Total	424,590	404,738	-19,852

- Major Personnel budget changes include:
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase - Employer funded health insurance renewal 2.5%
- Major Operating budget changes include:
 - Decrease – Street sweeping contract, NPDS contract and other stormwater activities moved to the Stormwater Fund, \$22,000

GENERAL FUND: 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.

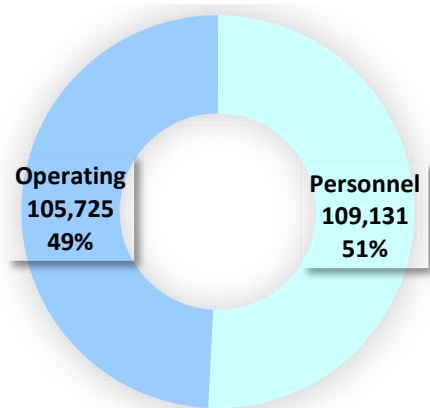
Responsibilities include managing and maintaining recreational facilities, both indoor and outdoor courts, fields, playgrounds, and community spaces. Developing and implementing recreational programming to include youth and adult leagues, fitness classes, arts & crafts classes and educational programming.

Category	FY2026	FY2027	Change
Personnel	422,129	427,525	5,396
Operating	196,225	217,038	20,813
Capital	0	52,500	52,500
Total	618,354	697,063	78,709

- Major Personnel budget changes include:
 - Increase – Merit increases are forecasted at an average of 4%
 - Increase - Employer funded health insurance renewal 2.5%

- Major Operating budget changes include:
 - Increase – Field trip admissions price increases, \$7,000
 - Increase – Software upgrades/subscription renewals, \$6,442
 - Increase – Facility upgrades/replacements washer-dryer & basketball hoops, \$16,000
 - Increase – Replacement Ford Explorer, \$36,000

GENERAL FUND: 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.

Category	FY2026	FY2027	Change
Personnel	107,835	109,131	1,296
Operating	120,125	105,725	-14,400
Total	227,960	214,856	-13,104

- Major Personnel budget changes include:
 - Increase – Increase – Merit increases are forecasted at an average of 4%
 - Increase - Employer funded health insurance renewal 2.5%
- Major Operating budget changes include:
 - Decrease – Contracted labor cost estimates, \$8,000
 - Increase – Event promotional supplies, \$2,300

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 FY2027 are:

Item	FY2027
Two Police Vehicles	162,000
Police Radio Replacements	19,000
Replacement Vehicle	36,500
Software Lease	99,946
Total	317,446

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

In FY2027, staff is recommending that the reserve balance in this fund be maintained at 15% of the equipment's value. The estimated equipment value is approximately \$2.8 million; 15% of \$2.8 million is \$426,400.

This reserve is to provide funding for timely replacements and to guard against emergencies. The projected fund balance at the end of FY2026 is \$250,933. To achieve the reserve goal, fund balance would need to rise by \$175,467.

CAPITAL FUNDS: CAPITAL PROJECTS FUNDS

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.

For 2027, \$1,992,340 in Ad Valorem Property Tax revenue is allocated to the Capital Projects Fund, or 20% of projected total collections.

Staff has secured grants totaling \$5,610,000 through the State of Florida Department of Transportation to fund costs associated with the full reconstruction of Indian Rocks Road Phase III. In addition, staff has secured grants from the State of Florida Department of Environmental Protection totaling \$1,582,000 for full funding of the costs for full reconstruction of Mehlenbacher West.

The major project expenditures in FY2027 are as follows:

- Completion of Indian Rocks Road Phase III, \$7,010,000
- Engineering Study Indian Rocks Road Phase II, \$750,000
- Barbara Circle/Sunny Lane Full Reconstruction, \$700,000
- Mehlenbacher West Reconstruction, \$1,582,000
- Harold's Lake Dredging & Excavation, \$2,100,000

CAPITAL PROJECTS FUND: INFRASTRUCTURE (Continued)

Capital Infrastructure Revenues

	Beginning Fund Balance	10,036,930
	Description	
Infrastructure Funds		
	Ad Valorem Taxes	1,992,340
	Penny for Pinellas	600,000
	Utility Service Tax - Electricity	545,900
	Interest & Dividends	340,000
	Capital Lease Proceeds (BCC)	22,500
Grants & Appropriations		
	SWFWMD	
	FDOT	
	<i>IRR 3 - Bridge</i>	3,000,000
	<i>IRR 3 - Pathway</i>	1,110,000
	<i>IRR 3 - Reconstruction</i>	1,500,000
	FDEP	
	<i>Mehlenbacher Water</i>	1,582,000
Intergovernmental Transfers		
	Building Reserves	587,000
	Revenue Totals	11,279,740

Capital Townwide Infrastructure Projects Expenditures

Scope	Project Name	
Full reconstruction	Indian Rocks Road Phase 3	
	Engineering	
	Construction	7,010,000
Full reconstruction	Indian Rocks Road Phase 2	
	Engineering	750,000
	Construction	
Full reconstruction	Barbara Circle/Sunny Lane	
	Engineering	700,000
	Construction	
	Water Lines	
Full reconstruction	Mehlenbacher West	
	Engineering	
	Construction	1,582,000
Dredging and Excavation	Harold's Lake	2,100,000
Park Improvements		22,500
		12,164,500

Capital Town Facilities Projects Expenditures

Administration/Town Hall

Auditorium Upgrades	45,000
Waterproofing/Hardening of Northern Side of Town Hall	40,000
Replacement of Townwide Thermostats	10,000
Town Hall Bathrooms	300,000
Town Hall Roof	750,000
Office	150,000
French Drain	7,000
Fitness Center	15,000
Parking Lot Restriping	12,000
Town Hall Kitchen	
Police Circle Parking Lot	35,000
Capital General Improvements	

Recreation/Dimmitt Community Center

Recreation Roof	750,000
Recreation Hardening	100,000
Dimmitt Bathrooms	75,000
Recreation Kitchen	90,000
Dimmitt Center Repainting	
Repaint and Resurface Tennis/PB Courts	15,000
Second Story (all but gym)	
Capital General Improvements	
	2,394,000

Revenue Bonds (A&B)	1,000,000
Facility Lease (ABM)	78,720

Total Expenditures	15,637,220
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Fund Balance	5,679,450
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DEBT SERVICE OVERVIEW

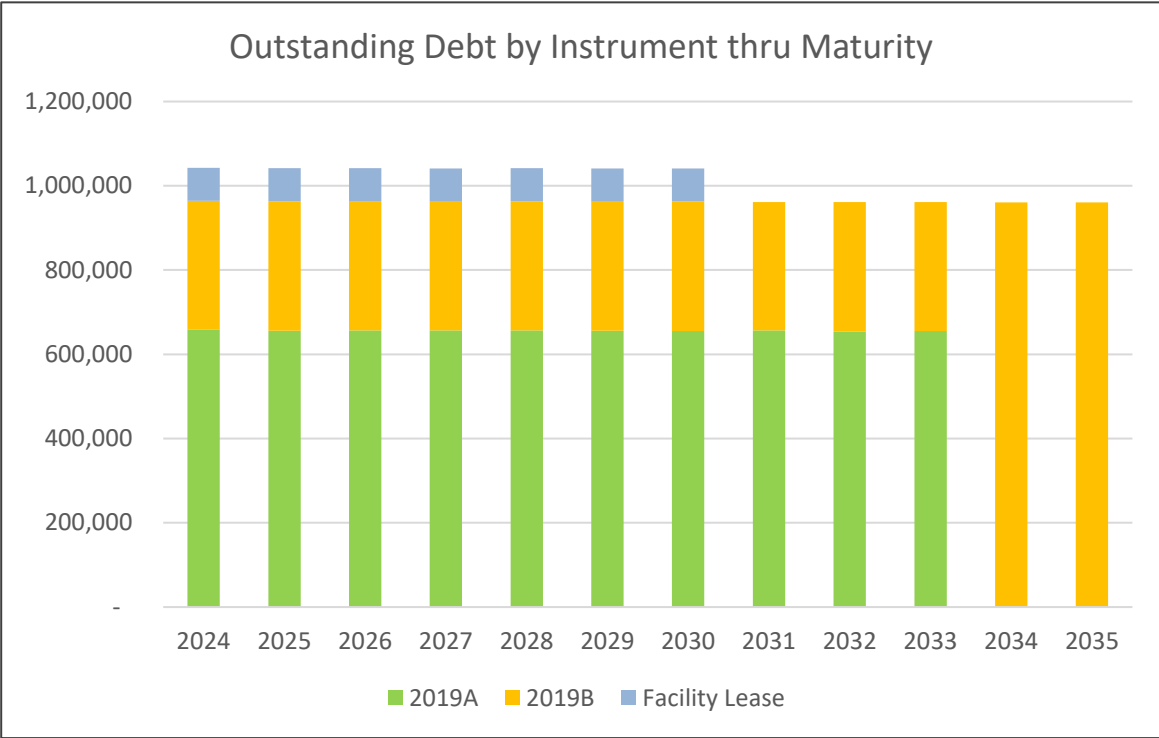
The Town has three Debt Service funds for the payment of principal and interest of long-term debt. The debt service funds are:

- Fund 210 – 2019A Revenue Bonds
- Fund 220 – 2019B Revenue Bonds
- Fund 230 – Facility Lease

The expenditure budget for FY2027 is \$1,041,133.

Fund	Principal	Interest	Total
210	560,000	96,850	656,850
220	221,000	84,563	305,563
230	69,040	9,676	78,720
Total	850,040	191,089	1,041,133

The revenues for these debt service payments are transferred-in annually from the Capital Infrastructure Fund 300.



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 FY27	
Revenues	57,327
Expenditures – Operating	127,000
Surplus / (Deficit)	(69,673)
Use of Fund Balance	69,673
Total	-

The projected 2027 ending fund balance for the Local Option Fuel Tax Fund is \$87,757.

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 FY27	
Revenues	5,500
Expenditures – Operating	50,000
Surplus / (Deficit)	(44,500)
Use of Fund Balance	44,500
Total	-

The projected 2027 ending fund balance for the Transportation Impact Fund is \$55,731.

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 FY27	
Revenues	19,500
Expenditures – Operating	50,000
Surplus / (Deficit)	(30,500)
Use of Fund Balance	30,500
Total	-

The projected 2027 ending fund balance for the Tree Replacement Fund is \$151,279.

STORMWATER FUND

The fund accounts for stormwater utility fee revenues and expenses for drainage and stormwater-related projects. There is no increase to stormwater fees proposed for 2027.

Stormwater Fund – Budget FY27	
Revenues	330,386
Expenditures – Operating	60,000
Surplus / (Deficit)	270,386
Use of Fund Balance	0
Total	270,386

The projected 2027 ending fund balance for the Stormwater Fund is \$745,150.

ENTERPRISE FUNDS OVERVIEW

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. Fees are also budgeted to increase 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 – Budget FY27	
Revenues	3,609,400
Expenditures – Personnel	629,116
Expenditures – Operating	2,324,269
Expenditures – Capital	580,000
Surplus / (Deficit)	76,015
Use of Fund Balance	0
Total	76,015

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. Fees are also budgeted to increase by 5%, expenses for Pinellas County Solid Waste disposal is projected to increase by 8.0%, along with increased expenses in employee salaries and benefits.

Solid Waste Fund – Budget FY27	
Revenues	1,693,920
Expenditures – Personnel	549,298
Expenditures – Operating	894,919
Surplus / (Deficit)	249,703
Use of Fund Balance	0
Total	249,703

BUILDING FUND

The Building Fund was established in fiscal year 2026. 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 is 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 – Budget FY27	
Revenues	706,500
Expenditures – Personnel	29,691
Expenditures – Operating	333,688
Transfer to Capital Projects	587,000
Surplus / (Deficit)	(243,879)
Use of Fund Balance	243,879
Total	0

Personnel Position Counts

The following chart depicts the Town's personnel position count for Full-time and Part-time positions, also providing notes regarding variance from FY 2026-2027.

Town of Belleair						
Full-Time Personnel by Department						
Department	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Variance	Notes
Town Managers Office	4	4	3	3	0	
Town Clerk	1	1	1	1	0	
Communications Manager	1	1	1	1	0	
Finance	6	7	7	7	0	
Human Resources	1	2	2	2	0	
TW Construction Projects Supervisor	1	1	1	1	0	
TW Facility Maintenance	2	1	1	1	0	
TW Project Manager	2	1	1	1	0	
TW Technical Services Specialist	1	1	1	1	0	
Parks	9	8	4.75	4.75	0	
Streets			3.75	3.75	0	
Police	15	16	17	17	0	
Recreation	5	5	5	5	0	
Solid Waste	6.5	5.5	5.75	5.75	0	
Water Utilities	8.5	8.5	7.75	7.75	0	
Total Full-Time Positions	63	62	62	62	0	

Town of Belleair
Part-Time Personnel by Department

Department	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Variance	Notes
Town Commission	5	5	5	5	0	
Town Manager's Office	1	0	1	1	0	
TW Facility Maintenance	0	1	1	1	0	
Human Resources	1	1	1	1	0	
Parks	1	0	0	0	0	
Streets	0	0	0	0	0	
Recreation	10	11	11	11	0	
Police	8	10	13	13	0	
Building	0	1	1	1	0	
Solid Waste	0	0	0	0	0	
Water Utilities	2	0	0	0	0	
Total Part-time Positions	28	29	33	33	0	
Total Town-wide Positions	91	91	95	95	0	

