



CITY OF BELLEAIR BLUFFS

ANNUAL OPERATING
& CAPITAL BUDGET

FISCAL YEAR
2015/2016

**CITY OF BELLEAIR BLUFFS
FLORIDA**



ELECTED OFFICIALS

MAYOR

CHRIS ARBUTINE

COMMISSIONERS

JACK NAZARIO, VICE-MAYOR

JOSEPH BARKLEY III

TAYLOUR SHIMKUS

SUZY SOFER

**CITY OF BELLEAIR BLUFFS
FLORIDA**



CITY ATTORNEY

THOMAS J. TRASK, ESQUIRE

CITY CLERK

FINANCE ADMINISTRATOR

DEBRA S. SULLIVAN

STAFF

PUBLIC WORKS DIRECTOR

FINANCE OFFICER

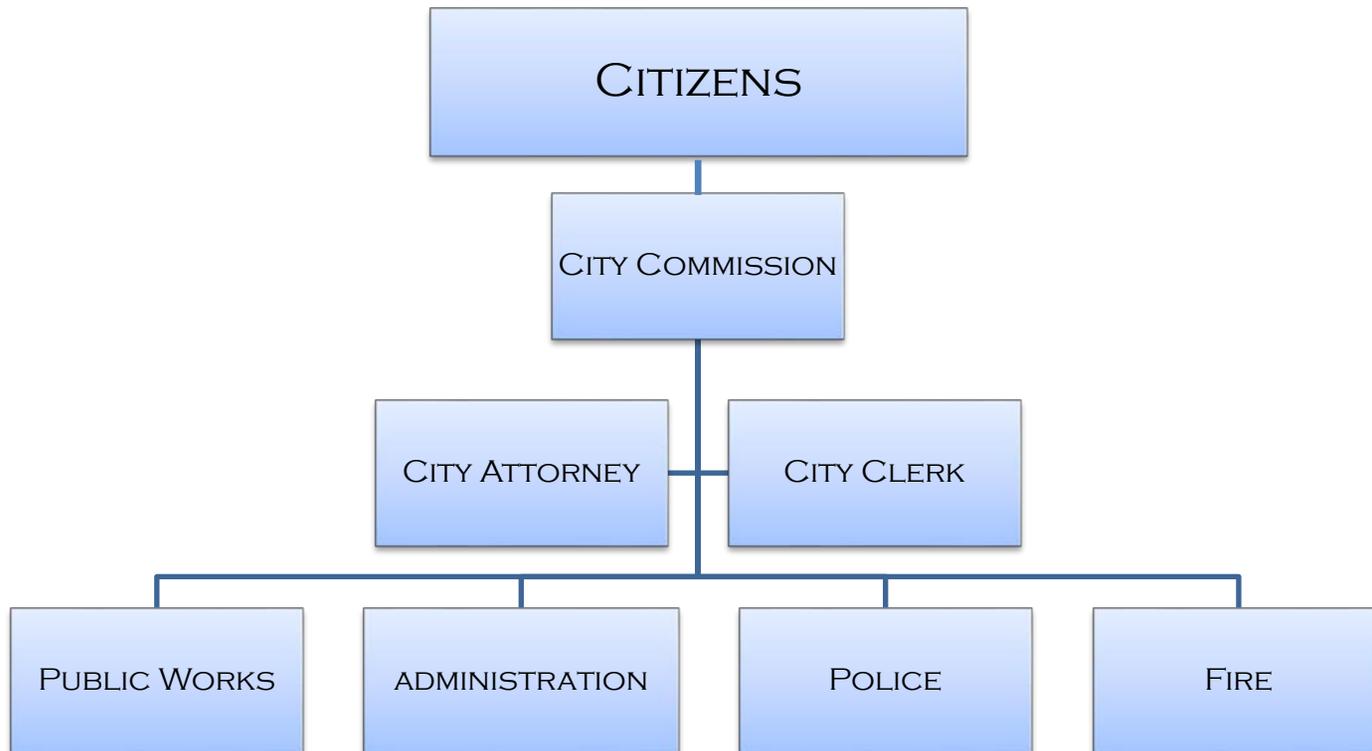
ASSISTANT CITY CLERK

ROBERT DAVID

ANDREW TESS, CPA

MARY ELLEN LASNER

CITY FLOW CHART





CITY OF BELLEAIR BLUFFS

2747 Sunset Boulevard
Belleair Bluffs, Florida 33770
Tel. (727) 584-2151
Fax: (727) 584-6175
www.belleairbluffs-fl.gov

Mayor:
Chris Arbutine Sr.

Commissioners:
Joseph Barkley, III
Jack Nazario
Taylour Shimkus
Suzy Sofer

City Clerk
Debra S. Sullivan, MMC

City Attorney
Thomas J. Trask

Director of Public Works
Robert David

BUDGET MESSAGE *Fiscal Year 2015-2016*

The City of Belleair Bluffs enters into the fiscal year 2015-2016 with the goal of taking great pride in remaining consistent with the character and ideals of the city. The City will continue the conservative fiscal policies of previous years. The City has seen stabilization in revenue streams both locally and statewide, therefore have been looking for other sources of revenues to assist the City in meeting its financial goals. The City continued to receive the Pinellas County recycling grant but will also apply for new streams of grant revenue from Catalyst, Florida League of Cities and Florida Municipal Insurance Trust and with the assistance of a grant write apply for State and Federal Grants.

This year will be the second year of a public service tax of 5% on electricity which will be placed in the general reserves to assist funding future projects. As of 7/31/15 the City had collected \$52,135 in public service tax revenues and have anticipated revenue of \$97,500 for fiscal year 2015-2016.

BUDGET PROCESS

The Budget indicates what services the city will provide during the twelve-month period beginning October 1, 2015 through September 30, 2016. The city has developed a program based budget format. The budget is prepared in accordance with generally accepted accounting principles. (GAAP). Governmental funds use 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 enough thereafter for use in payment of liabilities of the current period.

In preparing this fiscal years' budget department heads and Commissioners worked together to present this FY 2015-16 Budget. This budget has been prepared by collecting expenditure priorities and Commission Liaison review of suggested departmental expenditures. The budget is adopted after departmental requests, citizen input and Commission review and final approval at several public hearings. This budget document presents the financial data used in budget preparation. All appropriations unspent at the year-end lapse, unless encumbered.

The budget process is comprised of each of the city department's submittal of expenditures related to personnel expense, operational expense, and capital and reserve accounts. Short and long-term goals of each department are considered in the budgeting process. Revenue projections are made in each revenue account based on historical data and future assumptions. Developing the annual budget is one of the most critical processes conducted by each department and takes several months. Each of the departmental requests is submitted to the City Clerk/Finance Administrator for final submission to the City Commission. The budget process consists of several budget workshops in which the Commission and residents review the expenditures and revenue estimates and approves the submitted budget and tax millage.

RESERVE POLICIES

The fund reserve available for appropriation shall be limited to the amount by which liquid or current assets are estimated to exceed liabilities at the beginning of the fiscal year. The City will maintain in each fund an adequate balance to accommodate unanticipated expenditures, expenditures of a nonrecurring nature, unanticipated revenue declines, and cash flow

needs. The City will maintain an available balance within the General Fund equal to 17% of annual expenditures based on the prior year's audited financial statements. The City will maintain a stabilization balance within the General Fund equal to 20% of the current year budget. This balance is for the specific purpose for use in the event of a major storm or other unforeseen disaster of a nonrecurring character.

FINANCIAL STRUCTURE

The City of Belleair Bluffs uses 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 separating transactions related to certain functions. Budgets are adopted for funds that are either governmental or proprietary funds. Each is divided into separate fund groups. The City has two funds; The General Fund and the Capital Projects Fund. The General Fund is the operating fund of the city. It includes non-proprietary expenditures. Major revenue sources include: ad valorem taxes, franchise and utility taxes; sales taxes, licenses and permitting fees; administrative charges and charges for current services. The operating expenses for this fund include administration, police and fire, streets, permitting, business taxes, public works parks, and all other general governmental service functions. The Capital Projects Fund is funded by Penny for Pinellas and Local Option Gas Tax. The expenses are propriety in nature and include all infrastructure projects for the city, vehicle purchases and land acquisitions.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

Annual financial reports will present a summary of financial activity by funds, departments and/or program. The City's Comprehensive Annual Financial Report (CAFR) will present the City's financial position and results of operations on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to local government. In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

SPECIAL PROJECTS

The City fulfilled its current contract with South West Florida Water Management District (SWFWMD) on Project Basin #SD2/SD3. The project was completed in July 2015 and came in under budget with a total cost of \$756,382. This phase of the long term project involved road reconstruction and storm sewer replacement on Pinehurst Avenue, Bluff View Drive, Cortez Avenue and Sunset Drive. There are additional phases of the project to be completed but will be dependent on the City's ability to reserve enough funds to meet the funding requirements designated by SWFWMD.

The City is also in negotiations with the City of Largo in regards to constructing a new fire station that would replace Station 43. This new station would be located on city owned property on Bay Way Avenue and will be funded by the City of Largo and Pinellas County.

CAPITAL PROJECTS

Infrastructure funds from the Penny for Pinellas one cent sales tax anticipated at \$160,000 are \$10,000 more than last year's budgeted amount of \$150,000. This fund has been declining in revenue of the past few years but as the economy has begun to improve so have the revenue forecasts. These funds are allocated to an infrastructure reserve account for necessary paving, sidewalks, drainage projects, future capital improvement plans, and payments on the notes for the Bay Way property. This year's budget will add to the Capital Reserves in the amount of \$44,740 which will be used to fund the current capital projects and future SWFWMD projects. Currently we have budgeted \$68,750 to make necessary road repairs to Dolphin Drive.

Inflation has remained steady for most products and services consumed by the City, excluding fuel and health care services. Interest rates have also continued to hold at relatively steady and are projected to remain low, which would reduce borrowing costs in the event that it becomes necessary.

GOALS AND STRATEGIES

The city continues to work towards providing essential services to the residents and visitors. The city expects to discuss an extended strategic planning process in the coming year. The purpose of the plan will be to develop a collaborative vision for the future of the city and design a document that is 1) a long-term guide, 2) a communication tool, and 3) a measure of effectiveness. This will be accomplished by working with residents, local businesses and other stakeholders to identify prospects and priorities of the town.

Goals for this fiscal year are to increase cash reserves for potential special non-reoccurring circumstances, continue quality service, control of costs while continuing maintenance and to continue with the current infrastructure projection. Last year the institution of a public service tax of 5% on electricity was passed. The funds from this tax will be placed in the general reserves to continue to save for future infrastructure projects and any unforeseen disasters. All department heads will continue to minimize costs without minimizing services. We have explored various ways to partner with neighboring city's to reduce costs in both areas of recreation and health benefits and will continue discussion this year. The City is planning for a better web design to communicate with the business and resident community.

IN CONCLUSION

The City is now realizing a slight increase in property values although other revenue streams are not realizing a significant increase. There are considerable state mandates that are putting constraints on the ability of local governments to fund operations. Last year the Commission made the difficult decision to institute a public service tax on electricity. There were many public hearings, many studies and many budget discussions related to this decision. The funding mechanism was not taken lightly but it was proven that it will be extremely instrumental in building up the reserve fund which will ultimately be used for necessary capital improvement projects that will maintain and secure the safety and integral characteristic of Belleair Bluffs. Staff will continue to provide revenue options to assure a strong focus of efficiency in the delivery of services. This year staff will explore the inclusion of a Stormwater Fee which will fund the infrastructure projects that have been funded by SWFWMD grants previously. Every funding decision is made carefully and considerate of the services we are obligated to provide our residents. Difficult decisions will continue to have to be made as we maintain the high quality of life that the residents of Belleair Bluffs have become accustomed to.

Through careful departmental planning and management, the city is in good financial shape as it maintains services to residents and businesses in a fiscally responsible manner. The citizens of Belleair Bluffs can be confident of their continued city's financial future as we continue to monitor revenues against the capital improvement plan and other necessary expenditures.

Respectfully submitted,

Debra S. Sullivan

*Debra S. Sullivan, MMC
City Clerk/Finance Administrator*

CITY OF BELLEAIR BLUFFS

BUDGET SUMMARY by Department

FY 15-16 October 1, 2015 - September 30, 2016

	5.3500 FY 1516	FY 1415 As Adopted	FY 1415 As Amended
GENERAL FUND Expenditures	1,525,889	1,482,199	1,482,199
TO GENERAL FUND	102,191	71,221	71,221
CAPITAL FUND Expenditures	146,560	184,001	1,014,001
TO CAPITAL FUND	44,740	-	-
TOTAL 15/16 EXPENDITURES	\$ 1,819,380	\$ 1,737,421	\$ 2,567,421
GENERAL FUND Revenue Ad Valorem	951,458	896,820	896,820
GENERAL FUND Revenue All Other	676,622	656,600	656,600
FROM GENERAL FUND	-	-	-
CAPITAL FUND REVENUE	191,300	181,700	596,700
FROM CAPITAL FUND	-	2,301	417,301
TOTAL 15/16 REVENUE	\$ 1,819,380	\$ 1,737,421	\$ 2,567,421

	GENERAL FUND	CAPITAL FUND
ADMIN	388,989	70,935
PCSO	476,554	-
FD	277,738	-
PW	484,799	120,365
	<u>\$ 1,628,080</u>	<u>\$ 191,300</u>
		\$1,819,380

DEPARTMENT	Personnel Services	Operating Costs	Capital Expenses	Future Reserve Reserves	Debt Services	Anticipated Expenditures	Departmental % of Total Budget
Administration FUND1	236,429	146,560	2,000	4,000	-	\$ 388,989	
Administration FUND7	-	2,200	-	-	68,735	\$ 70,935	25.28%
Sheriff FUND1	-	476,554	-	-	-	\$ 476,554	26.19%
Fire FUND1	-	277,738	-	-	-	\$ 277,738	15.27%
Public Works FUND1	226,008	160,600	-	98,191	-	\$ 484,799	
Public Works FUND7	-	6,875	68,750	44,740	-	\$ 120,365	33.26%
	<u>\$ 462,437</u>	<u>\$ 1,070,527</u>	<u>\$ 70,750</u>	<u>\$ 146,931</u>	<u>68,735</u>	\$ 1,819,380	<u>100.00%</u>
Operating % of Total Budget	25.42%	58.84%	3.89%	8.08%	3.78%		

OVERVIEW

This summary of the City of Belleair Bluffs budget for Fiscal Year 2015-2016 provides an overview of the upcoming year, as well as, a historical trend of the City's operations. The information provided in this section, as well as, subsequent sections will demonstrate how the City will appropriate funds to meet the needs and services of the current and future residents.

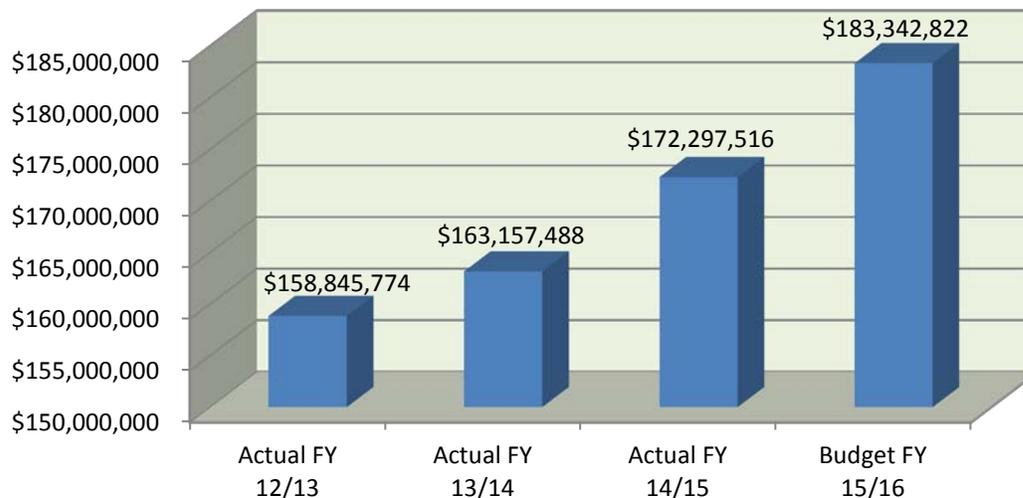
AD VALOREM/PROPERTY TAXES

Since 2008, The City budget has been significantly impacted by property tax reform that forced lower ad valorem revenues. The ad valorem proposed operation millage rate for the FY 2015-2016 will remain at 5.3500 mills per \$1,000 of taxable property value. This year the City realized an increase in property values \$11,045,306 or (6.41%). The City was able to maintain the same millage rate of 5.3500 for the fifth consecutive year.

The 5.3500 millage rate reflects a 5.64% increase from the rolled-back rate of 5.0644. The rolled back millage rate is the rate of property tax revenues in the current budget years as in the previous budget year. The FY 2015-2016 millage rate of 5.3500 will generate the amount of \$951,458, which is \$54,638 more than last year's ad valorem revenue. The property tax revenue received is 58.44% of the total revenue budgeted in the General Fund.

Taxable Value - 4 Years

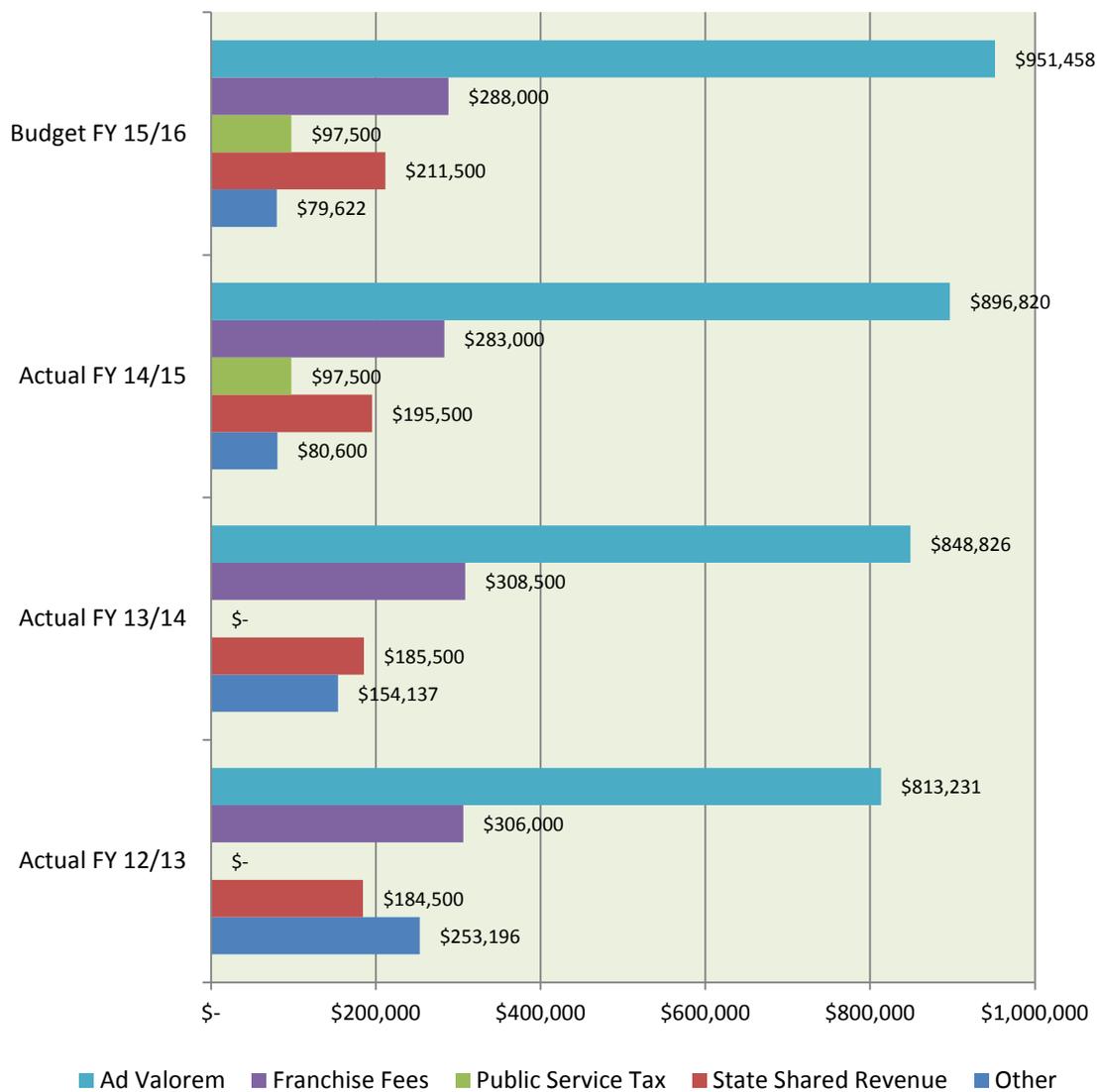
Millage Rate 5.3500



REVENUES

The General Fund revenues account for 89.49% of the City’s total budgeted revenues. The major General Fund revenue sources consist of Ad Valorem (58.44%), Franchise Fees (17.69%), Public Service Tax (5.99%), and State Revenue Sharing (12.99%). These four sources of revenue account for over 95% of the General Funds total budgeted revenues. The remaining 5% of revenues consist of Licenses and Permits, Charge for Services, Fines & Forfeitures, Interest Earnings, and Grants.

Major General Fund Revenues – 4 Years

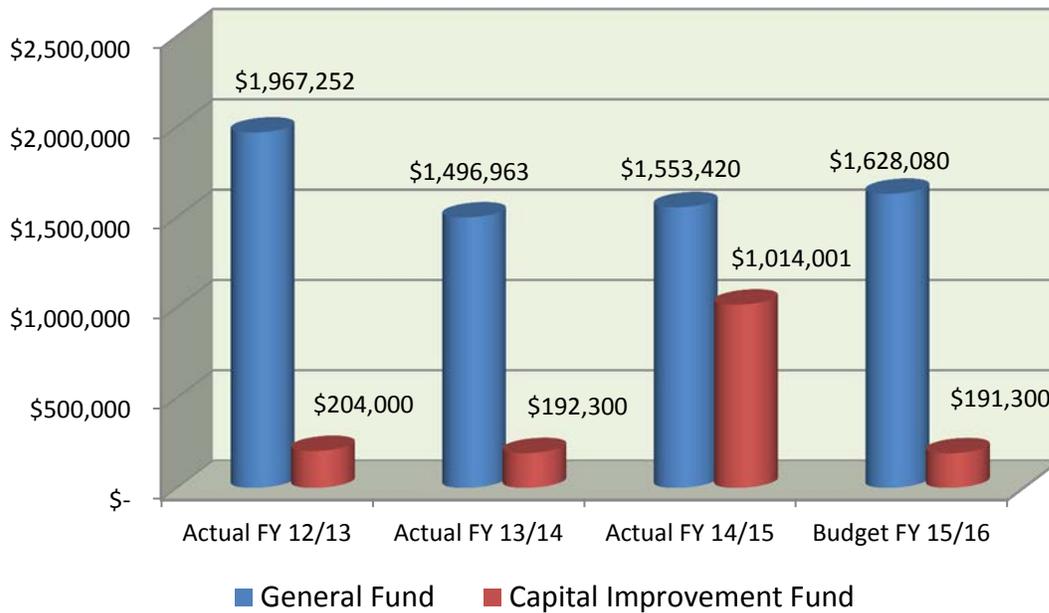


EXPENDITURES

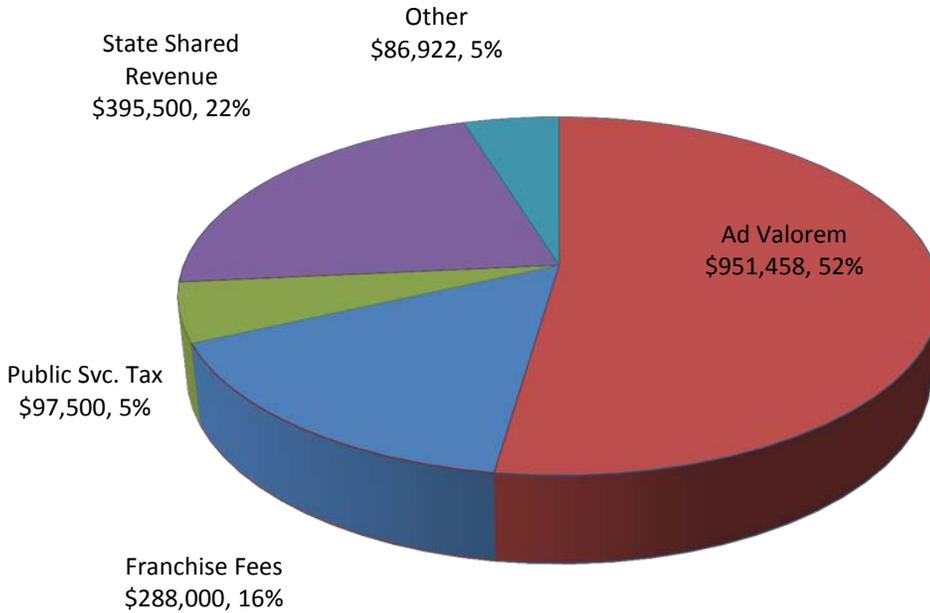
The total gross expenditures of \$1,819,380 for all funds are 29.13% less than last year's final budget of \$2,567,421 or \$748,041 less.

Major expense categories consist of Personal Services (\$462,437), Operating Costs (\$1,070,527), Capital Expenses (\$70,750) and Debt Service (\$68,735). Due to a budget surplus, \$146,931 will be added to Future Reserves to fund projects and purchases.

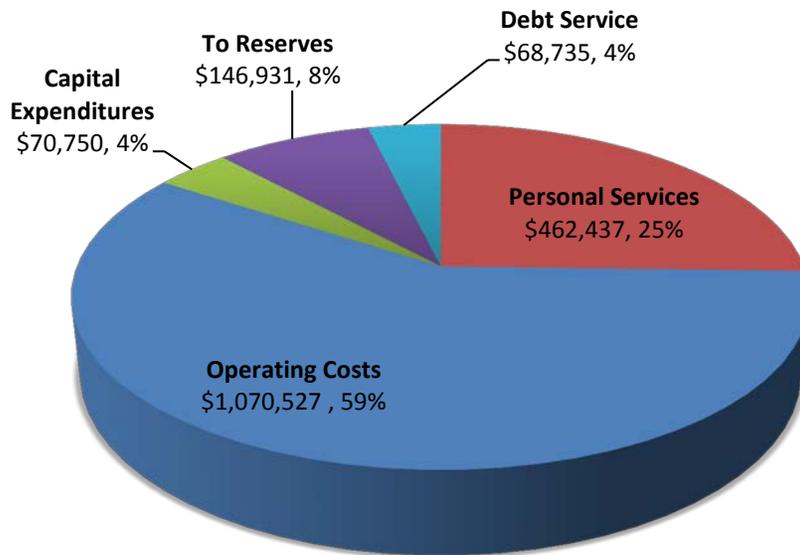
Total Budget Expenditures – 4 Years



Total Budget Revenues - FY 15/16



Total Budget Expenditures - FY 15/16

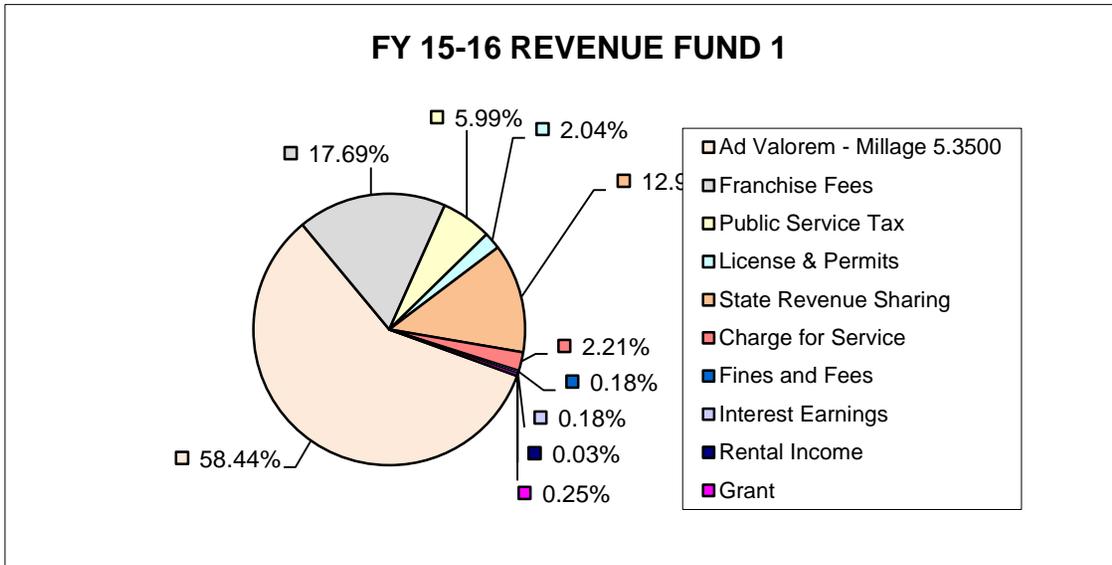




**City
of
Belleair Bluffs**

**General Fund
Revenues**

CITY OF BELLEAIR BLUFFS
WHERE THE MONEY COMES FROM
FY 15-16 GENERAL FUND REVENUE



Ad Valorem - Millage 5.3500	951,458	58.44%
Franchise Fees	288,000	17.69%
Public Service Tax	97,500	5.99%
License & Permits	33,150	2.04%
State Revenue Sharing	211,500	12.99%
Charge for Service	35,972	2.21%
Fines and Fees	3,000	0.18%
Interest Earnings	3,000	0.18%
Rental Income	500	0.03%
Grant	4,000	0.25%

\$ 1,628,080 100%

Based on the 5.3500 millage rate set for Fiscal Year 2016, a property owner with as assessed value of \$100,000 the property owner pays and the city receives \$535.00 in revenue for the entire year or \$1.49 per day.

The chart reflects the source of funding for General Fund Expenditures. The largest sources of funding are property tax, franchise fees and state revenue sharing.

FY 15-16 October 1, 2015 - September 30, 2016
City of Belleair Bluffs
Estimated Revenues
General Fund - 001

MILLAGE		5.3500	5.3500	5.3500	5.3500	% Increase/ (Decrease)
		FY 12/13	FY 13/14	FY 14/15	FY 15/16	
		BUDGET	BUDGET	BUDGET	PROJECTED	
Account #	FUND 1 GENERAL FUND FUND BALANCE, OCTOBER 1	807,550	738,978	800,013	871,234	
REVENUES						
311.1000	Ad Valorem	813,231	848,826	896,820	\$ 951,458	
	TOTAL AD VALOREM TAXES	<u>813,231</u>	<u>848,826</u>	<u>896,820</u>	<u>\$ 951,458</u>	6.09%
FRANCHISE FEES						
323.1000	Electric	196,000	196,000	180,000	\$ 180,000	
323.4000	Gas	9,000	11,500	12,000	\$ 12,000	
323.5000	Communication Service	100,000	100,000	90,000	\$ 95,000	
323.7000	Waste	1,000	1,000	1,000	\$ 1,000	
	TOTAL FRANCHISE FEES	<u>306,000</u>	<u>308,500</u>	<u>283,000</u>	<u>\$ 288,000</u>	1.77%
PUBLIC SERVICE TAX						
314.1000	Electric	-	-	97,500	\$ 97,500	
	TOTAL PUBLIC SERVICE TAX	<u>-</u>	<u>-</u>	<u>97,500</u>	<u>97,500</u>	0.00%
LICENSE AND PERMITS						
316.2000	Local Business	32,000	32,000	32,000	\$ 32,000	
322.1000	Permits	1,000	1,000	1,000	\$ 1,000	
322.1200	Garage Sale	150	150	150	\$ 150	
	TOTAL LICENSES AND PERMITS	<u>33,150</u>	<u>33,150</u>	<u>33,150</u>	<u>\$ 33,150</u>	0.00%
STATE SHARED REVENUES						
335.1200	Municipal Revenue	80,000	81,000	81,000	\$ 82,000	
335.1500	Alcoholic Beverage License	4,500	4,500	4,500	\$ 4,500	
335.1800	Half Cent Sales Tax	100,000	100,000	110,000	\$ 125,000	
	TOTAL STATE SHARED REVENUE	<u>184,500</u>	<u>185,500</u>	<u>195,500</u>	<u>\$ 211,500</u>	8.18%
CHARGE FOR SERVICE						
338.9100	City of Largo Rent	16,000	33,765	34,800	\$ 35,822	
341.9000	Candidate Filing Fees	150	150	150	\$ 150	
	TOTAL CHARGE FOR SERVICE	<u>16,150</u>	<u>33,915</u>	<u>34,950</u>	<u>\$ 35,972</u>	2.92%
FINES AND FEES						
351.1000	Court Fines	12,000	7,500	4,000	\$ 2,000	
354.0000	Code Enforcement	1,000	1,000	1,000	\$ 1,000	
	TOTAL FINES AND FEES	<u>13,000</u>	<u>8,500</u>	<u>5,000</u>	<u>\$ 3,000</u>	-40.00%
INTEREST EARNINGS						
361.1000	Interest Earning	5,000	5,000	3,000	\$ 3,000	
	TOTAL INTEREST EARNINGS	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>	<u>\$ 3,000</u>	0.00%
RENTAL INCOME						
362.1000	Community Center	1,000	1,000	500	\$ 500	
	TOTAL RENTAL INCOME	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>\$ 500</u>	0.00%
MISCELLANEOUS						
337.7000	Grants	4,000	4,000	4,000	\$ 4,000	
389.0000	Other Non Revenue	180,896	68,572	-	\$ -	
	TOTAL MISCELLANEOUS INCOME	<u>184,896</u>	<u>72,572</u>	<u>4,000</u>	<u>\$ 4,000</u>	0.00%
	TOTAL	<u>1,556,927</u>	<u>1,496,963</u>	<u>1,553,420</u>	<u>\$ 1,628,080</u>	4.81%



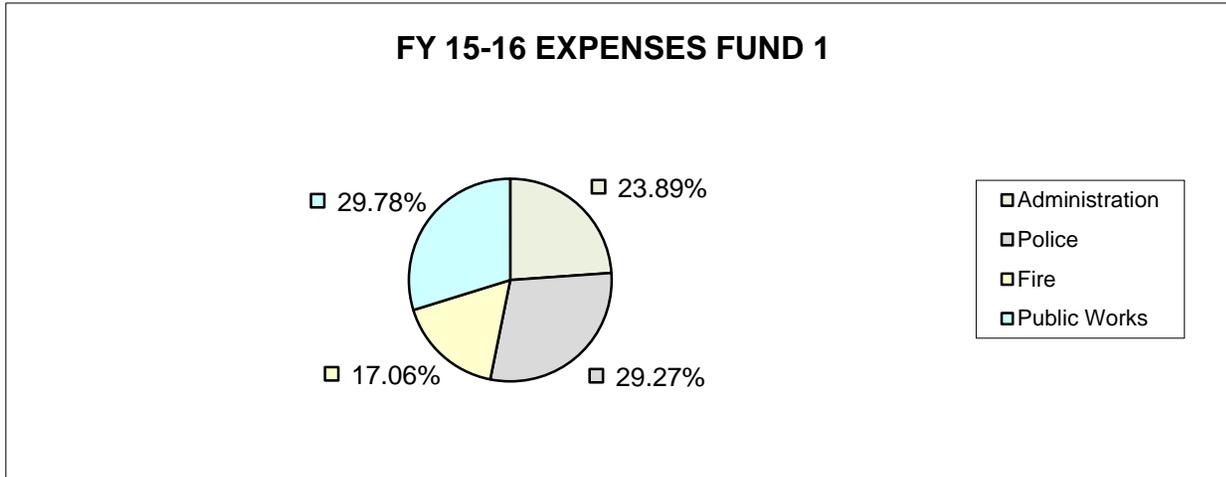
**City
of
Belleair Bluffs**

**General Fund
Expenditures**

CITY OF BELLEAIR BLUFFS

WHERE THE MONEY GOES

FY 15-16 GENERAL FUND EXPENSES



Administration

Personnel	236,429	
Operating	146,560	
Capital Outlay	2,000	
Reserve	4,000	
	<u>\$ 388,989</u>	23.89%

Police

Operating	476,554	
	<u>\$ 476,554</u>	29.27%

Fire

Operating	277,738	
	<u>\$ 277,738</u>	17.06%

Public Works

Personnel	226,008	
Operating	120,400	
Streets	40,200	
Reserve	98,191	
	<u>\$ 484,799</u>	29.78%
	<u><u>\$ 1,628,080</u></u>	100%



**City
of
Belleair Bluffs**

**Administration
Expenditures**

ADMINISTRATION BUDGET MESSAGE
Fiscal Year 2015-2016

GENERAL FUND

The Personnel Services budget in the amount of \$236,429 is an increase of 2.69% which includes salaries of the administrative staff, retirement fund contributions, health insurance, workers compensation, salaries for the five-member commission and the planning official. The increase is due primarily to a small increase in health benefits and a proposed increase for staff. The budget reflects a 5% pay increase but a 3% was approved. Any overage will return to the general fund.

Operating Expenses total \$146,560 which is a 2.39% decrease. Included in this budget are costs for the auditor, attorney and contractors related to machinery, repairs, legal advertisements, election costs and reimbursement of \$85.00 of the \$100.00 paid by residents who purchase library cards at any of the Pinellas County Cooperative Libraries. The City provides this service to their residents in lieu of paying the cost assessed by the Pinellas Public Library Cooperative. The two city celebratory July and December events held for the residents were provided for in the budget this year. Capital Outlay in the amount of \$2,000 is a decrease of \$1,000; 33% which still allows for necessary data processing upgrades.

Reserve for Future Use is budgeted at \$4,000 to allocate funding for replacement computer and carpet for city hall.

The total budget for the Administration Department for FY 15-16 of \$388,989 reflects a .93% increase of \$3,601 from last year's budget and comprises 24.64% of the total budget.

CAPITAL FUND

Administration Operating costs from the Capital Fund Revenues are used to pay the taxes on the property on Bay Way Avenue (\$2,200). The Debt Service is the consolidated loan repayment (\$68,735). The \$70,935 budget reflects a reduction of 15.55%.

Debra S. Sullivan, MMC
City Clerk/Finance

FY 15-16 October 1, 2015 - September 30, 2016
 City of Belleair Bluffs
 Administration Expenses
 General Fund - 001

Account #	PERSONNEL SERVICES	FY 12/13 BUDGET	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 PROJECTED	% Increase/ (Decrease)
1-510.1100	Executive Salaries	68,455	71,200	71,200	\$ 74,750	
1-510.1200	Regular Salaries	89,820	72,810	72,950	\$ 75,100	
1-510.1300	Other	3,000	3,000	3,000	\$ 2,000	
1-510.1500	Inspector Salaries	1,500	1,500	1,500	\$ 1,500	
1-510.1900	Elected Officials	25,200	25,200	25,200	\$ 25,200	
1-510.2100	Fica Taxes	14,385	13,290	13,300	\$ 13,659	
1-510.2200	Retirement Contribution	15,830	11,736	11,736	\$ 12,220	
1-510.2300	Medical, Dental, Life	35,800	24,840	27,852	\$ 28,500	
1-510.2400	Workers Compensation	2,000	3,500	3,500	\$ 3,500	
1-510.2500	Unemployment Compensation	-	-	-	\$ -	
	TOTAL PERSONNEL	255,990	227,077	230,238	\$ 236,429	2.69%
	OPERATING SERVICES					
1-510.3100	Professional Services	35,000	36,100	40,300	\$ 38,000	
1-510.3120	Professional Svs. Fire	30,000	-	-	\$ -	
1-510.3200	Accounting & Auditing	29,000	29,700	27,000	\$ 27,500	
1-510.3400	Contractual Services	10,500	9,300	10,100	\$ 10,200	
1-510.4000	Travel & Per Diem	1,000	1,000	1,000	\$ 1,000	
1-510.4010	Travel Commission	2,500	2,500	2,500	\$ 2,500	
1-510.4100	Telephone	3,700	3,300	3,600	\$ 3,600	
1-510.4200	Postage & Freight	3,100	3,100	3,100	\$ 3,100	
1-510.4300	Utilities	7,000	7,800	7,200	\$ 7,200	
1-510.4500	General Insurance	15,000	17,000	17,000	\$ 17,000	
1-510.4650	Equipment Service	2,000	1,550	1,600	\$ 1,600	
1-510.4700	Printing	1,000	1,000	1,000	\$ 1,000	
1-510.4900	Other	4,000	4,000	4,000	\$ 4,000	
1-510.4950	Legal Advertising	1,000	1,000	2,000	\$ 3,000	
1-510.5100	Office Supplies	2,500	2,500	2,500	\$ 2,500	
1-510.5270	Operating Supplies	1,000	2,000	1,000	\$ 1,000	
1-510.5400	Dues/Mem/Subs/Pub	3,000	3,200	2,900	\$ 3,010	
1-510.5470	Training/Education	1,000	1,000	1,200	\$ 1,450	
1-510.5471	Training Commission	2,500	2,500	2,500	\$ 2,500	
1-510.5710	Libraries	7,000	7,000	7,000	\$ 7,000	
1-510.5740	Special Events	7,000	4,500	4,900	\$ 5,400	
1-510.5800	Election Expense	1,500	4,000	7,750	\$ 4,000	
	TOTAL OPERATING	170,300	144,050	150,150	\$ 146,560	-2.39%
	CAPITAL OUTLAY					
1-519.6400	Equipment & Furniture	1,000	1,000	1,000	\$ 1,000	
1-519.6410	Data Processing Equip	-	2,000	2,000	\$ 1,000	
	TOTAL CAPITAL	1,000	3,000	3,000	\$ 2,000	-33.33%
	RESERVE FOR FUTURE USE					
1-519.9120	Data Processing Equip	2,000	2,000	2,000	\$ 2,000	
1-519.9130	City Hall Improvements - Carpet	-	-	-	\$ 2,000	
	TOTAL RESERVES	2,000	2,000	2,000	\$ 4,000	100.00%
	TOTAL	429,290	376,127	385,388	\$ 388,989	0.93%



**City
of
Belleair Bluffs**

**Police
Expenditures**

POLICE (PINELLAS COUNTY SHERIFF)
DEPARTMENT BUDGET MESSAGE
Fiscal Year 2015-2016

The City of Belleair Bluffs first entered into a contract with the Pinellas County Sheriff's Office for law enforcement services beginning July1, 1995. The Sheriff's Office provides the city with one deputy with a patrol vehicle for twenty-four consecutive hours each day. Since the inception of this contractual arrangement increases in the contract amount have ranged from 1.2% to 13%.

This FY 15-16 the contract reflects a \$9,864 increase or a 2.11% increase and the budget amount is \$476,554.

Full time law enforcement coverage for the city comprises 29.27% of the total budget.

Debra Sullivan, MMC
City Clerk/Finance Administrator

FY 15-16 October 1, 2015 - September 30, 2016
 City of Belleair Bluffs
 Sheriff's Department
 General Fund - 001

Account #	Operating Services	FY 12/13 BUDGET	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 PROJECTED	% Increase/ (Decrease)
2-521.3100	Professional Svs	<u>451,221</u>	<u>455,444</u>	<u>466,690</u>	<u>\$ 476,554</u>	<u>2.11%</u>
	TOTAL OPERATING	<u><u>451,221</u></u>	<u><u>455,444</u></u>	<u><u>466,690</u></u>	<u><u>\$ 476,554</u></u>	



**City
of
Belleair Bluffs**

**Fire Department
Expenditure**

FIRE DEPARTMENT BUDGET MESSAGE
Fiscal Year 2015-2016

This is the seventh year of a contract with the City of Largo Fire Department to provide full time fire suppression and emergency medical services to the City of Belleair Bluffs.

The City of Largo is currently leasing the Belleair Bluffs Fire Station located on Indian Rocks Road and considers this one of their primary service locations. The station has personnel, fire rescue and firefighting equipment housed in the Station 43. The budgeted rental revenue is \$35,822.

This FY 15-16 the service will be provided for a contractual amount of \$277,738 which is \$8,089 more than last year which is a 3.00 % increase from last year. Fire suppression and emergency medical services accounts for 17.06% of the total budget.

Largo has expressed interest in building a fire station on property owned by Belleair Bluffs. Contract negotiations are currently underway to determine if this will be possible.

Debra Sullivan, MMC
City Clerk/Finance Administrator

FY 15-16 October 1, 2015 - September 30, 2016
 City of Belleair Bluffs
 Fire Department Expenses
 General Fund - 001

Account #	Operating Services	FY 12/13 BUDGET	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 PROJECTED	% Increase/ (Decrease)
3-522.3400	Contractual Services	259,665	264,077	269,649	\$ 277,738	
3-522.3600	Professional Services Other	35,044	-	-	\$ -	
	TOTAL OPERATING	294,709	264,077	269,649	277,738	3.00%



**City
of
Belleair Bluffs**

**Public Works
Expenditures**

PUBLIC WORKS BUDGET MESSAGE
Fiscal Year 2015-2016

GENERAL FUND

During the FY 2015-2016 budgeting process the Public Works Department has remained cognizant of the revenue reductions while preparing this year's departmental budget. The Public Works total budget is \$435,162 was increased by \$3,469; .80% from FY 2014-2015. Public Works accounts for 27.57% of the total city budget. Personnel increased to one filled position. Operating Services increased 2.69%. Road/Streets Maintenance decreased by 2.43%.

This year the quality of service will be enhanced with the hiring of another staff person. Public Works consists of three employees. The Public Works Director serves as the project manager for all road reconstruction jobs, all landscaping and maintenance of city owned properties and many state and local mandates that require reporting data. Two staff members fulfill all delegated duties with supervision from the Director.

The Personnel Services budget increased 10.78% by adding a position to fill the empty one which also has a salary adjustment for a new employee. The budget includes salaries of the 3 member public works staff, retirement fund contributions, health insurance, and worker's compensation.

Operating Expenses increased by \$2.69%. This is a slight increase due to repair and maintenance costs. Included in this budget are costs for the contracted engineer for infrastructure planning, the Special Master for code enforcement issues, contractual services, vehicle repair and maintenance, road supplies, disaster preparedness, flag purchase and repair, training and education and general operating supplies

Road/Streets Maintenance increased 2.43% due to a reallocation of expenses. This expense category includes minor road repairs, street signs, street lights and traffic control.

Reserve for Future Use has a budgeted amount of \$40,200. This year there are reserves put aside for replacement of the 14 years old air conditioning system and roof system. There are funds reserved for future drainage maintenance projects.

The total budget for the Public Works Department General Fund for FY 15-16 of \$435,162 reflects a \$3,469 or .80% increase over the previous year's budgeted amount.

PUBLIC WORKS CAPITAL FUND

The Operating expenditures from the Capital Fund revenues are budgeted at \$6,875. Capital Drainage Expenses are budgeted at \$68,750 for milling and paving on Dolphin Drive. The Reserve Drainage has \$44,740 placed for future projects.

The FY 15-16 Capital Fund decreased 87.06% due to no capital improvement projects budgeted this year.

Debra S. Sullivan, MMC
City Clerk/Finance Administrator

FY 15-16 October 1, 2015 - September 30, 2016
 City of Belleair Bluffs
 Public Works Expenses
 General Fund - 001

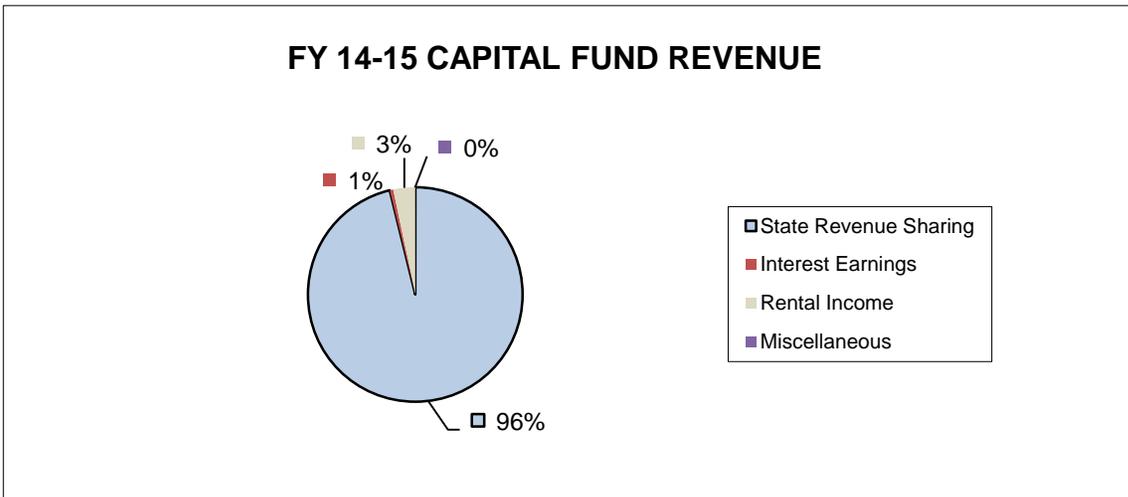
Account #	PERSONNEL SERVICES	FY 12/13 BUDGET	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 PROJECTED	% Increase/ (Decrease)
4-539.1100	Executive Salaries	68,777	71,527	71,527	\$ 74,388	
4-539.1200	Regular Salaries	85,000	87,110	60,638	\$ 76,420	
4-539.1300	Overtime	4,000	3,000	3,000	\$ 3,000	
4-539.2100	Fica Taxes	12,100	12,365	10,340	\$ 11,800	
4-539.2200	Retirement Contribution	15,780	15,864	13,517	\$ 15,400	
4-539.2300	Medical, Dental, Life	29,500	34,000	36,000	\$ 36,000	
4-539.2400	Workers Compensation	9,000	9,000	9,000	\$ 9,000	
	TOTAL PERSONNEL	224,157	232,865	204,022	\$ 226,008	10.78%
	OPERATING SERVICES					
4-539.3100	Professional Services	15,000	20,000	10,000	\$ 7,500	
4-539.3110	Special Master	2,500	2,000	2,000	\$ 2,000	
4-539.3400	Contractual Services	30,000	20,000	15,000	\$ 15,000	
4-539.4100	Telephone	5,000	5,000	5,000	\$ 4,000	
4-539.4200	Postage & Freight	750	2,000	2,000	\$ 2,000	
4-539.4300	Utilities	5,500	5,500	7,000	\$ 13,000	
4-539.4310	Utilities, Mehlenbacher Road	1,000	1,000	1,000	\$ 1,000	
4-539.4320	Utilities- Bridge Deco	2,400	2,400	2,400	\$ 2,400	
4-539.4400	Rents & Leases	1,000	1,000	1,000	\$ 1,000	
4-539.4500	General Insurance	7,000	11,000	12,100	\$ 12,500	
4-539.4600	Building Repair & Maintenance	12,000	14,000	15,000	\$ 18,000	
4-539.4650	Equipment Repair & Maintenance	2,000	2,000	2,500	\$ 2,500	
4-539.4660	Vehicle Repair & Maintenance	2,000	2,000	2,000	\$ 1,800	
4-539.4670	Rotary Flag Repair Maintenance	1,200	1,500	1,500	\$ 1,200	
4-539.4680	Park Maintenance	10,000	15,000	14,000	\$ 14,000	
4-539.4700	Printing/Binding/Reproduction	1,000	1,000	1,000	\$ 1,000	
4-539.4900	Other Current Charges	500	500	500	\$ 500	
4-539.4910	Disaster Preparedness	1,000	1,000	1,000	\$ 1,000	
4-539.5100	Office Supplies - Maps	1,000	1,000	1,000	\$ 750	
4-539.5200	Fuel	5,700	6,300	6,000	\$ 4,000	
4-539.5250	Uniforms	1,000	1,000	1,000	\$ 1,000	
4-539.5260	Special Events	5,000	5,000	5,000	\$ 5,000	
4-539.5270	Operating Supplies - General	7,500	9,300	7,000	\$ 7,000	
4-539.5300	Road Materials & Supplies	2,000	2,000	1,500	\$ 1,500	
4-539.5400	Dues/Memberships/Publications	500	250	250	\$ 250	
4-539.5470	Training & Education	500	500	500	\$ 500	
	TOTAL OPERATING	123,050	132,250	117,250	\$ 120,400	2.69%
	ROADS/STREETS MAINT					
4-541.5310	Paving & Sidewalk	5,000	4,000	4,000	\$ 10,000	
4-541.5320	Drainage	-	-	5,000	\$ 10,000	
4-541.5330	Street Lights	16,500	17,000	17,000	\$ 17,000	
4-541.5340	Street Signs	1,000	1,200	1,200	\$ 1,200	
4-541.5350	Traffic Controls	12,000	14,000	14,000	\$ 2,000	
	TOTAL ROAD/STREET MAINT	34,500	36,200	41,200	\$ 40,200	-2.43%
	RESERVES FOR FUTURE USE					
4-541.9020	Drainage	-	-	63,221	\$ 88,191	
4-541.9030	Revised Comp Plan	-	-	1,000	\$ -	
4-541.9040	Roof Replacement	-	-	3,000	\$ 3,000	
4-541.9050	Computer Equipment	-	-	2,000	\$ 2,000	
4-541.9060	Air Conditioning Units	-	-	-	\$ 5,000	
	TOTAL RESERVES	-	-	69,221	\$ 98,191	41.85%
	TOTAL	381,707	401,315	431,693	484,799	12.30%



**City
of
Belleair Bluffs**

**Capital Fund
Revenues**

CITY OF BELLEAIR BLUFFS
WHERE THE MONEY COMES FROM
FY 15-16 CAPITAL FUND REVENUE



State Revenue Sharing	184,000	96%
Interest Earnings	1,000	1%
Rental Income	6,300	3%
Miscellaneous	0	0%
	\$ 191,300	100%

FY 14-15 October 1, 2014 - September 30, 2015
City of Belleair Bluffs
Estimated Revenues
Capital Fund 7

	FY12/13 BUDGET	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 PROJECTED	% Increase (Decrease)
FUND 7 Capital Projects Fund FUND BALANCE, OCTOBER 1	526,952	475,870	575,591	158,290	
Account # REVENUES					
	STATE SHARED REVENUES				
312.4100 Local Option Sales	22,000	24,000	\$ 24,000	\$ 24,000	
312.6000 1 Cent Sales	175,000	160,000	\$ 150,000	\$ 160,000	
337.3000 Grants	-	-	\$ 415,000	\$ -	
TOTAL STATE SHARED REVENUES	<u>197,000</u>	<u>184,000</u>	<u>589,000</u>	<u>\$ 184,000</u>	-68.76%
	INTEREST				
361.1000 Interest	4,000	2,000	\$ 1,400	\$ 1,000	
TOTAL INTEREST	<u>4,000</u>	<u>2,000</u>	<u>1,400</u>	<u>\$ 1,000</u>	-28.57%
	RENTAL INCOME				
362.1000 Bay Way Property	3,000	6,300	6,300	\$ 6,300	
TOTAL RENTAL INCOME	<u>3,000</u>	<u>6,300</u>	<u>6,300</u>	<u>\$ 6,300</u>	0.00%
389.0000 APPROPRIATED RESERVES	-	-	\$ 417,301	\$ -	
TOTAL RESERVES	<u>-</u>	<u>-</u>	<u>417,301</u>	<u>-</u>	-100.00%
TOTAL REVENUE	<u>204,000</u>	<u>192,300</u>	<u>1,014,001</u>	<u>\$ 191,300</u>	-81.13%



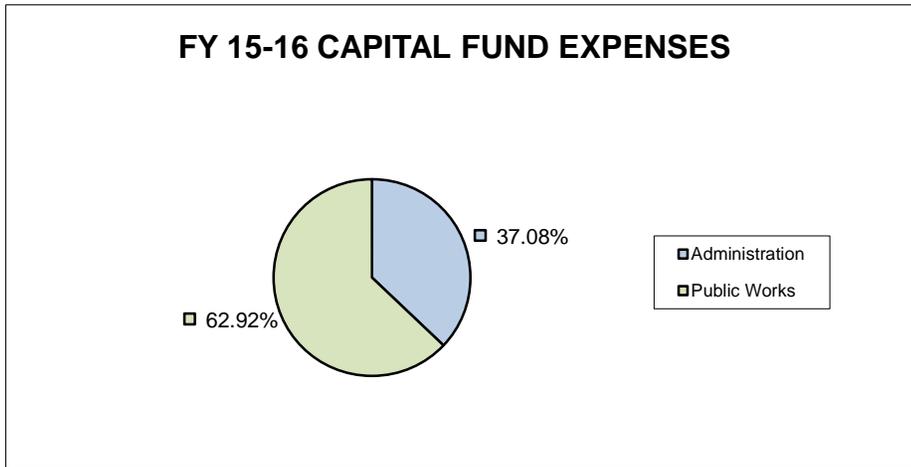
**City
of
Belleair Bluffs**

**Capital Fund
Expenditures**

CITY OF BELLEAIR BLUFFS

WHERE THE MONEY GOES

FY 15-16 CAPITAL FUND EXPENSES



Administration

Operating	2,200	
Debt Service	68,735	
	<hr/>	
	\$ 70,935	37.08%

Public Works

Operating	6,875	
Capital	68,750	
Reserves	44,740	
	<hr/>	
	\$ 120,365	62.92%
	<hr/>	
	\$ 191,300	100.00%



**City
of
Belleair Bluffs**

**Administration
Expenditures**

FY 15-16 October 1, 2015 - September 30, 2016
 City of Belleair Bluffs
 Administration Capital Fund 7

Account #		<u>FY 12/13 BUDGET</u>	<u>FY 13/14 BUDGET</u>	<u>FY 14/15 BUDGET</u>	<u>FY 15/16 PROJECTED</u>	<u>% Increase/ (Decrease)</u>
	OPERATING					
1-510.4920	2749 Bayway Taxes	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>\$ 2,200</u>	
	TOTAL OPERATING	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>\$ 2,200</u>	0.00%
	DEBT SERVICE					
1-519.7110	Principal Loan 67	<u>66,000</u>	<u>66,000</u>	<u>53,801</u>	<u>\$ 43,925</u>	
1-519.7210	Interest Loan 67	<u>34,000</u>	<u>31,000</u>	<u>28,000</u>	<u>\$ 24,810</u>	
	TOTAL DEBT SERVICE	<u>100,000</u>	<u>97,000</u>	<u>81,801</u>	<u>\$ 68,735</u>	-15.97%
	TOTAL ADMINISTRATION	<u>102,200</u>	<u>99,200</u>	<u>84,001</u>	<u>\$ 70,935</u>	-15.55%



**City
of
Belleair Bluffs**

**Public Works
Expenditures**

FY 15-16 October 1, 2015 - September 30, 2016
 City of Belleair Bluffs
 Public Works Capital Fund 7

		FY12/13	FY 13/14	FY 14/15	FY 15/16	% Increase/ (Decrease)
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>PROJECTED</u>	
Account #	OPERATING CAPITAL					
4-539.3400	Contractual	-	-	10,000	\$ 6,875	
	TOTAL OPERATING CAPITAL	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>\$ 6,875</u>	-31.25%
	CAPITAL					
4-541.6320	Paving and Sidewalk	-	4,500	-	\$ -	
4-541.6330	Drainage	-	26,541	920,000	\$ 68,750	
	TOTAL CAPITAL	<u>-</u>	<u>31,041</u>	<u>920,000</u>	<u>\$ 68,750</u>	-92.53%
	RESERVES					
4-541.9020	Drainage	101,800	62,059	-	\$ 44,740	
	TOTAL RESERVES	<u>101,800</u>	<u>62,059</u>	<u>-</u>	<u>\$ 44,740</u>	100.00%
	TOTAL PUBLIC WORKS	<u>101,800</u>	<u>93,100</u>	<u>930,000</u>	<u>\$ 120,365</u>	-87.06%

2015-2016 Budget Year Policy 1.1.5

The following Schedule of Capital Improvements is here by adopted. Funding for these projects is the "Penny for Pinellas" local option sales tax. Should the local option sales tax funds be insufficient to fund a project in any year, the city will amend its Schedule of Capital Improvements to provide general revenue funds, reserve funds, or to reassign the project to another fiscal year.

Schedule of Capital Improvements - Cost in 000's of dollars

Drainage Improvements (Streets)	2015-16	2016-17	2017-18	2018-19	2019-20
Bel Forest					40
Belmar					135.8>
Bluff View					*800>
Del Rio					*600>
Dolphin	69				56.0>
Duncan		69			82.4>
Temple			173		
Mineola Dr. N.				60	
Mineola Dr. E.				60	
Lentz					113.2>
Marlin					140>
Totals	69	69	173	120	1967.4

* Project may qualify for matching funds grant from SWFWMD