



# CITY OF BELLEAIR BLUFFS

ANNUAL OPERATING  
& CAPITAL BUDGET

FISCAL YEAR  
2016/2017

**CITY OF BELLEAIR BLUFFS  
FLORIDA**



**ELECTED OFFICIALS**

**MAYOR**

CHRIS ARBUTINE

**COMMISSIONERS**

SUZY SOFER, VICE-MAYOR

JOSEPH BARKLEY III

JACK NAZARIO

TAYLOUR SHIMKUS

**CITY OF BELLEAIR BLUFFS  
FLORIDA**



**CITY ATTORNEY**

THOMAS J. TRASK, ESQUIRE

**CITY CLERK**

**FINANCE ADMINISTRATOR**

DEBRA S. SULLIVAN

**STAFF**

PUBLIC WORKS DIRECTOR

ROBERT DAVID

FINANCE OFFICER

ANDREW TESS, CPA

ASSISTANT CITY CLERK

MARY ELLEN LASNER

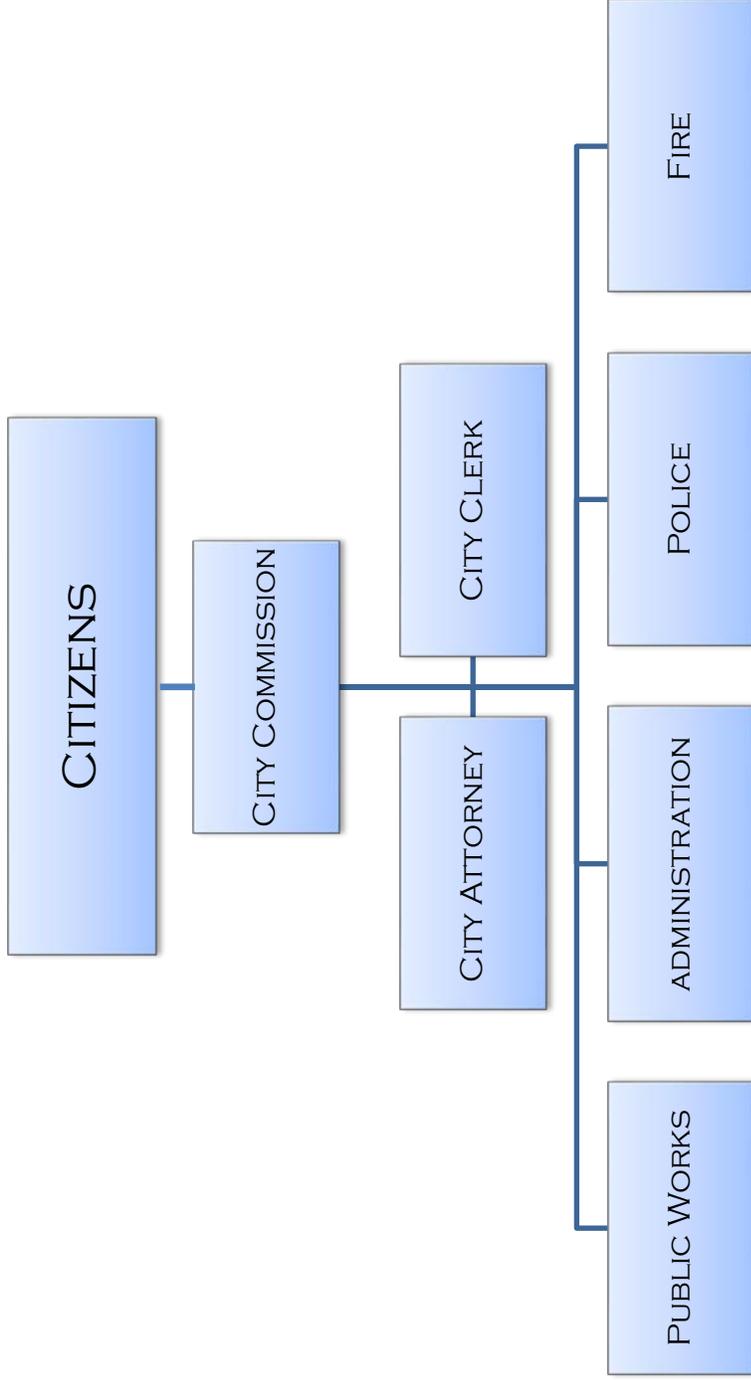
City of Belleair Bluffs  
Annual Operating & Capital Budget  
Fiscal Year 2016/2017

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# **ORGANIZATION CHART**

# CITY FLOW CHART



# **BUDGET MESSAGE**



## **CITY OF BELLEAIR BLUFFS**

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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 2016-2017*

The City of Belleair Bluffs enters into the fiscal year 2016-2017 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 Florida League of Mayor's Catalyst Grant, Florida League of Cities and Florida Municipal Insurance Trust and with the assistance of a grant writer and/or lobbyist apply for State and Federal Grants.

### **BUDGET PROCESS**

The Budget indicates what services the city will provide during the twelve-month period beginning October 1, 2016 through September 30, 2017. 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 2016-2017 Budget. This budget has been prepared by collecting anticipated revenues, 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, 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.

## **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 has finalized the negotiations with Pinellas County, Town of Belleair and City of Largo to complete construction of a new fire station by the end of 2017. This new station will be located on city owned property on Bay Way Avenue and is being funded by the City of Largo and Pinellas County.

## **CAPITAL PROJECTS**

Infrastructure funds from the Penny for Pinellas one cent sales tax are anticipated at \$220,000. This fund has been seeing an increase in revenue the past few years as the economy has begun to improve. 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 \$104,850 which will be used to fund the current capital projects, administrative reserves and future SWFWMD projects. Currently we have budgeted \$70,000 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. This will be accomplished by working with residents, local businesses and other stakeholders to identify prospects and priorities of the City.

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, potential catastrophic event and to continue with the current infrastructure projection. 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 realizing an increase in property values of approximately 8%. There are considerable state mandates that are putting constraints on the ability of local governments to fund operations. 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 supplement the infrastructure projects that will potentially be funded by SWFWMD grants. 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*

# **BUDGET SUMMARY**

**CITY OF BELLEAIR BLUFFS**

**BUDGET SUMMARY by Department**

FY 16-17                      October 1, 2016 - September 30, 2017

	5.3500 <b>FY 1617</b>	FY 1516 As Adopted			
GENERAL FUND Expenditures	1,580,760	1,525,889	>	\$	54,871
<b>TO GENERAL FUND</b>	<b>135,280</b>	102,191	>	\$	33,089
CAPITAL FUND Expenditures	146,150	146,560	<		
<b>TO CAPITAL FUND</b>	<b>104,850</b>	44,740	<		
<b>TOTAL 16/17 EXPENDITURES</b>	<b>\$ 1,967,040</b>	<b>\$ 1,819,380</b>	<b>8.12%</b>	<b>\$</b>	<b>147,660</b>
GENERAL FUND Revenue Ad Valorem	1,027,420	951,458		\$	75,962
GENERAL FUND Revenue All Other	688,620	676,622		\$	11,998
FROM GENERAL FUND	-	-			
CAPITAL FUND REVENUE	251,000	191,300			
FROM CAPITAL FUND	-	-			
<b>TOTAL 16/17 REVENUE</b>	<b>\$ 1,967,040</b>	<b>\$ 1,819,380</b>	<b>8.12%</b>	<b>\$</b>	<b>147,660</b>

	<b>GENERAL FUND</b>	<b>CAPITAL FUND</b>
ADMIN	402,230	119,150
PCSO	492,870	-
FD	293,760	-
PW	527,180	131,850
	<u>\$ 1,716,040</u>	<u>\$ 251,000</u>
		<b>\$1,967,040</b>

<b>DEPARTMENT</b>	Personnel Services	Operating Costs	Capital Expenses	Future Reserve Reserves	Debt Services	Anticipated Expenditures	Departmental % of Total Budget
Administration FUND1	250,420	142,810	3,000	6,000	-	<b>\$ 402,230</b>	
Administration FUND7	-	2,200	-	50,000	66,950	<b>\$ 119,150</b>	26.51%
Sheriff FUND1	-	492,870	-	-	-	<b>\$ 492,870</b>	25.06%
Fire FUND1	-	293,760	-	-	-	<b>\$ 293,760</b>	14.93%
Public Works FUND1	234,000	163,900	-	129,280	-	<b>\$ 527,180</b>	
Public Works FUND7	-	7,000	70,000	54,850	-	<b>\$ 131,850</b>	33.50%
	<u>\$ 484,420</u>	<u>\$ 1,102,540</u>	<u>\$ 73,000</u>	<u>\$ 240,130</u>	<u>\$ 66,950</u>	<b>\$ 1,967,040</b>	<u>100.00%</u>
Operating % of Total Budget	24.63%	56.05%	3.71%	12.21%	3.40%		

## OVERVIEW

This summary of the City of Belleair Bluffs budget for Fiscal Year 2016-2017 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.

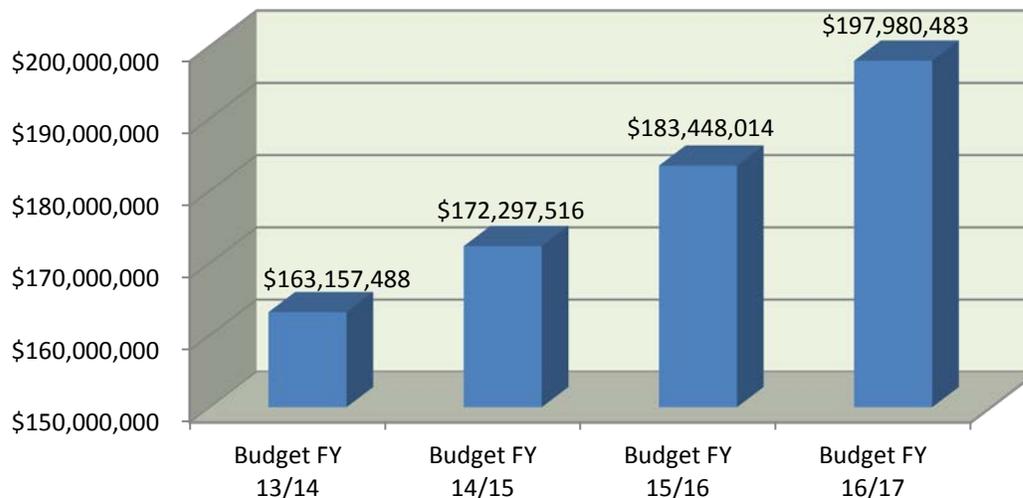
## AD VALOREM/PROPERTY TAXES

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 2016-2017 will remain at 5.3500 mills per \$1,000 of taxable property value. This year the City realized an increase in property values \$14,532,469 or (7.92%). The City was able to maintain the same millage rate of 5.3500 for the sixth consecutive year.

The 5.3500 millage rate reflects a 6.98% increase from the rolled-back rate of 5.0008. 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 2016-2017 millage rate of 5.3500 will generate the amount of \$1,027,420, which is \$75,962 more than last year's ad valorem revenue. The property tax revenue received is approximately 60% of the total revenue budgeted in the General Fund.

### **Taxable Value - 4 Years**

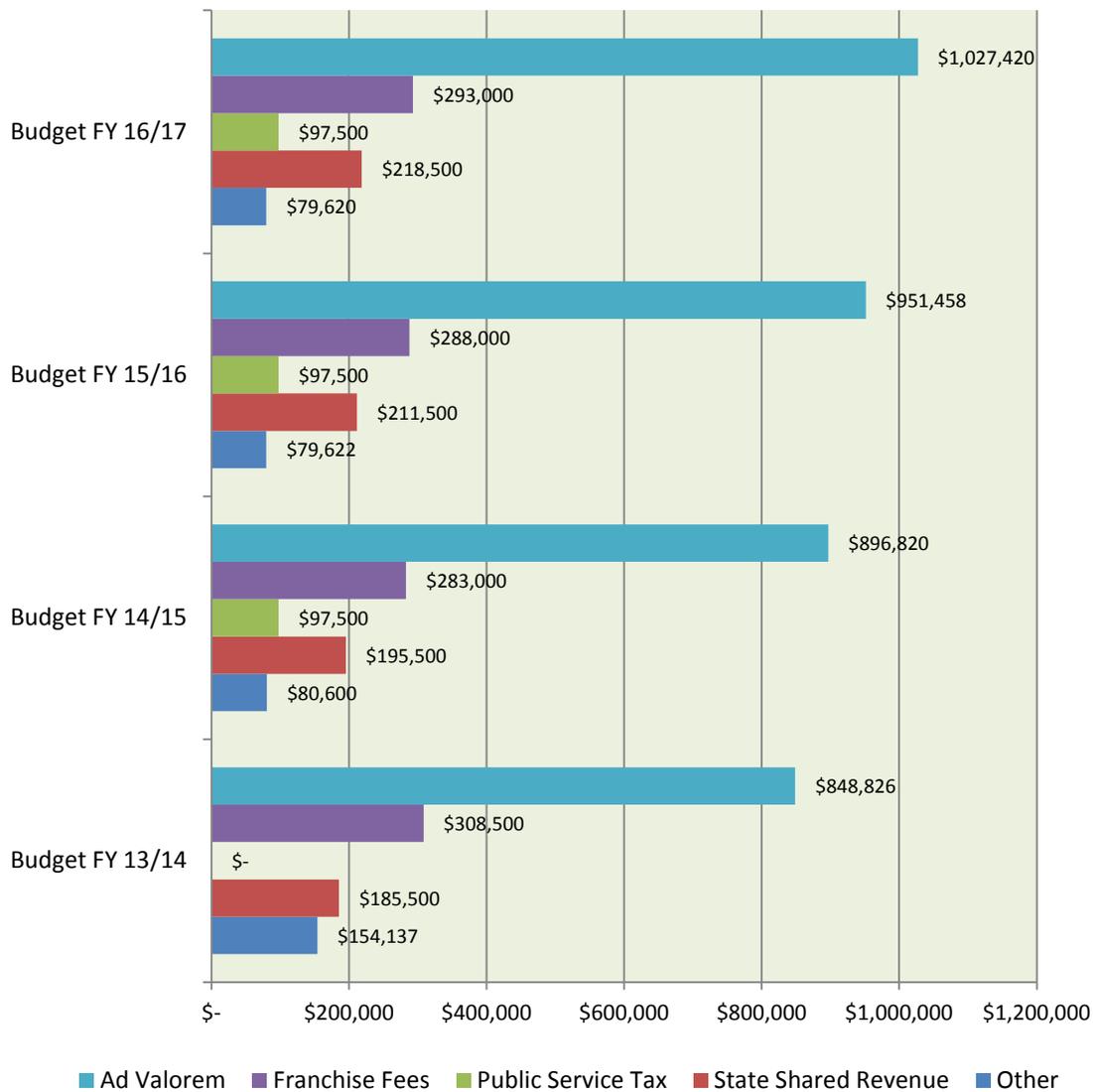
**Millage Rate 5.3500**



**REVENUES**

The General Fund revenues account for 87.23% of the City’s total budgeted revenues. The major General Fund revenue sources consist of Ad Valorem (59.87%), Franchise Fees (17.07%), Public Service Tax (5.68%), and State Revenue Sharing (12.73%). 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**

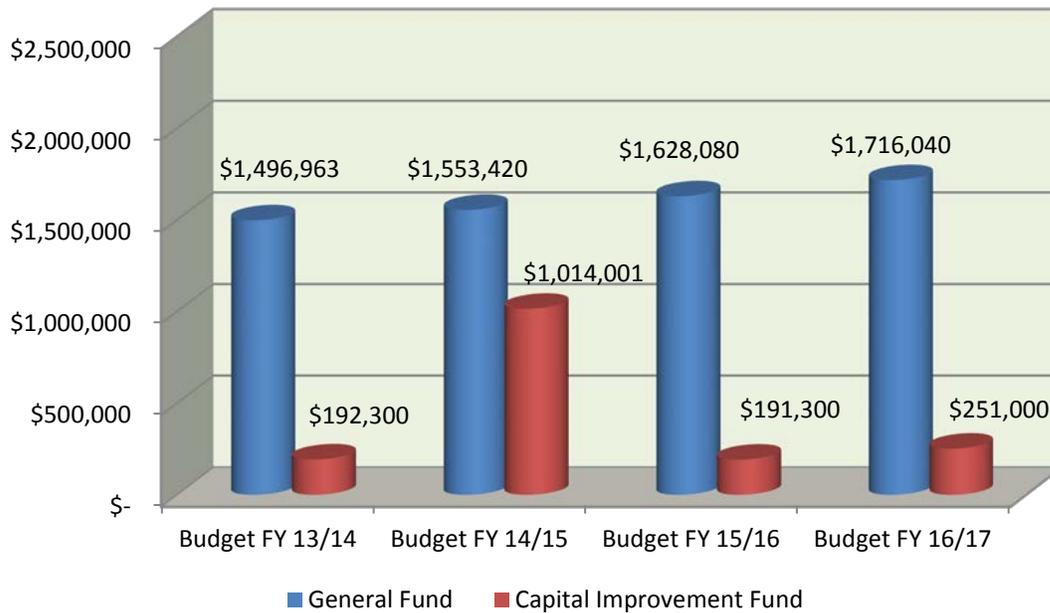


**EXPENDITURES**

The total gross expenditures of \$1,967,040 for all funds are 8.12% more than last year’s final budget of \$1,819,380 or \$147,660 more.

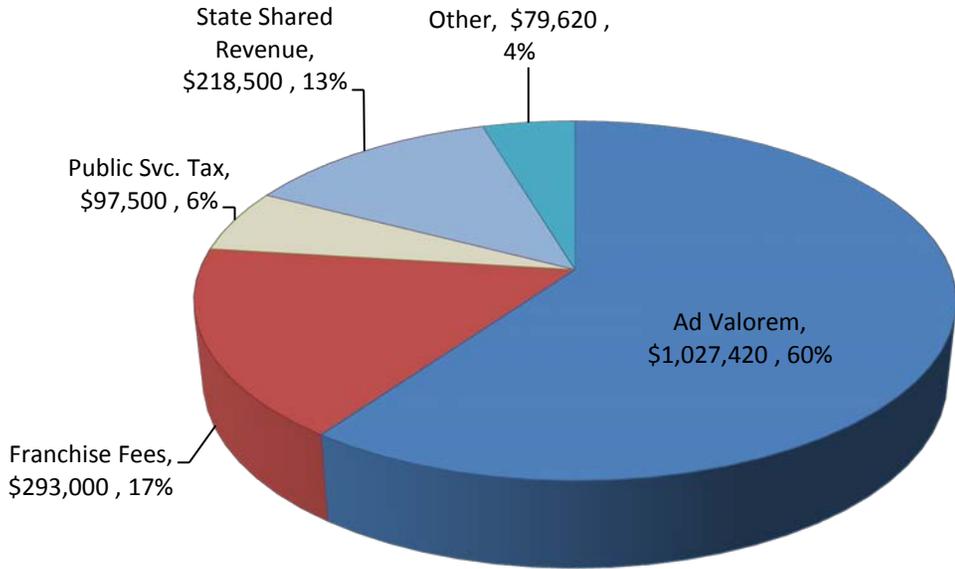
Major expense categories consist of Personal Services (\$484,420), Operating Costs (\$1,102,540), Capital Expenses (\$73,000) and Debt Service (\$66,950). Due to a budget surplus, \$240,130 will be added to Future Reserves to fund projects and purchases.

**Total Budget Expenditures – 4 Years**

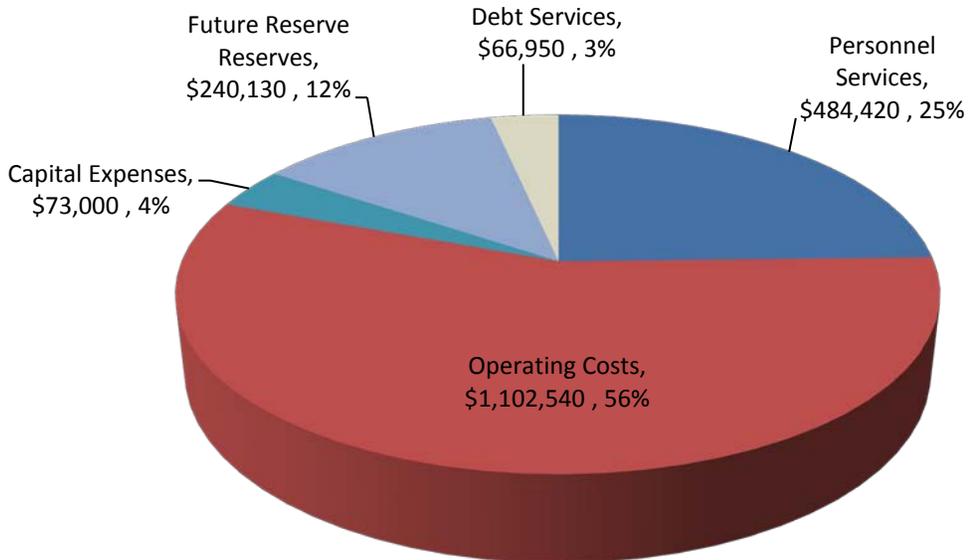


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### Total Budget Revenues - FY 16/17



### Total Budget Expenditures - FY 16/17



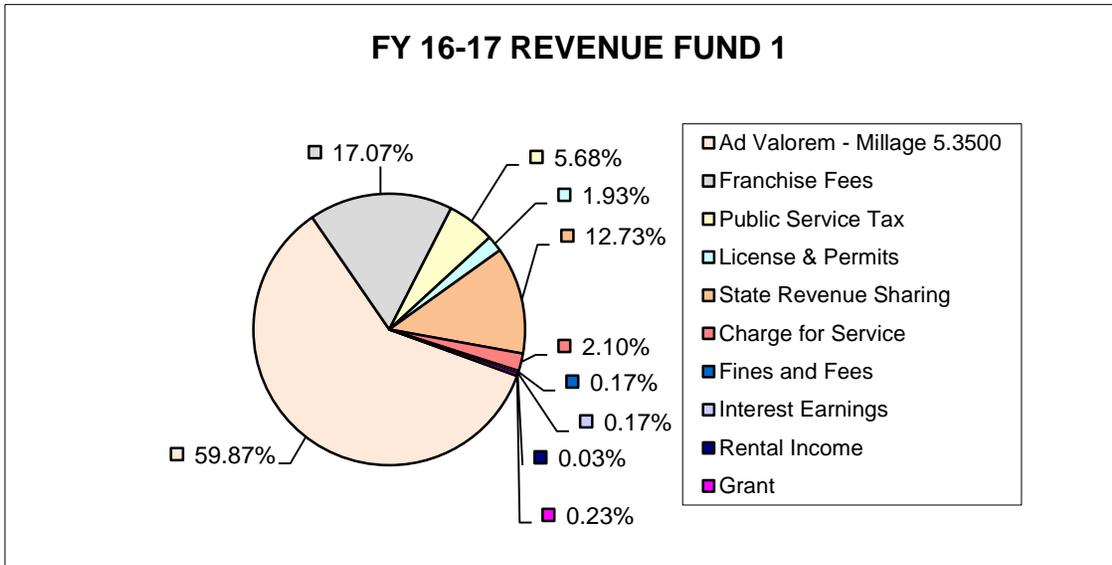
# **GENERAL FUND**



**City  
of  
Belleair Bluffs**

**General Fund  
Revenues**

**CITY OF BELLEAIR BLUFFS**  
**WHERE THE MONEY COMES FROM**  
**FY 16-17 GENERAL FUND REVENUE**



Ad Valorem - Millage 5.3500	1,027,420	59.87%
Franchise Fees	293,000	17.07%
Public Service Tax	97,500	5.68%
License & Permits	33,150	1.93%
State Revenue Sharing	218,500	12.73%
Charge for Service	35,970	2.10%
Fines and Fees	3,000	0.17%
Interest Earnings	3,000	0.17%
Rental Income	500	0.03%
Grant	4,000	0.23%
	<b>\$ 1,716,040</b>	<b>100%</b>

Based on the 5.3500 millage rate set for Fiscal Year 2017, a property owner with an 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 16-17    October 1, 2016 - September 30, 2017  
 City of Belleair Bluffs  
 Estimated Revenues  
 General Fund - 001

MILLAGE		5.3500	5.3500	5.3500	5.3500	% Increase/ (Decrease)
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	
		BUDGET	BUDGET	BUDGET	PROJECTED	
Account #	FUND 1 GENERAL FUND FUND BALANCE, OCTOBER 1	738,978	800,013	946,272	1,093,203	
<b>REVENUES</b>						
311.1000	Ad Valorem	848,826	896,820	951,458	\$ 1,027,420	
	<b>TOTAL AD VALOREM TAXES</b>	<b>848,826</b>	<b>896,820</b>	<b>951,458</b>	<b>\$ 1,027,420</b>	<b>7.98%</b>
<b>FRANCHISE FEES</b>						
323.1000	Electric	196,000	180,000	180,000	\$ 190,000	
323.4000	Gas	11,500	12,000	12,000	\$ 12,000	
323.5000	Communication Service	100,000	90,000	95,000	\$ 90,000	
323.7000	Waste	1,000	1,000	1,000	\$ 1,000	
	<b>TOTAL FRANCHISE FEES</b>	<b>308,500</b>	<b>283,000</b>	<b>288,000</b>	<b>\$ 293,000</b>	<b>1.74%</b>
<b>PUBLIC SERVICE TAX</b>						
314.1000	Electric	-	97,500	97,500	\$ 97,500	
	<b>TOTAL PUBLIC SERVICE TAX</b>	<b>-</b>	<b>97,500</b>	<b>97,500</b>	<b>97,500</b>	<b>0.00%</b>
<b>LICENSE AND PERMITS</b>						
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	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>33,150</b>	<b>33,150</b>	<b>33,150</b>	<b>\$ 33,150</b>	<b>0.00%</b>
<b>STATE SHARED REVENUES</b>						
335.1200	Municipal Revenue	81,000	81,000	82,000	\$ 84,000	
335.1500	Alcoholic Beverage License	4,500	4,500	4,500	\$ 4,500	
335.1800	Half Cent Sales Tax	100,000	110,000	125,000	\$ 130,000	
	<b>TOTAL STATE SHARED REVENUE</b>	<b>185,500</b>	<b>195,500</b>	<b>211,500</b>	<b>\$ 218,500</b>	<b>3.31%</b>
<b>CHARGE FOR SERVICE</b>						
338.9100	City of Largo Rent	33,765	34,800	35,822	\$ 35,820	
341.9000	Candidate Filing Fees	150	150	150	\$ 150	
	<b>TOTAL CHARGE FOR SERVICE</b>	<b>33,915</b>	<b>34,950</b>	<b>35,972</b>	<b>\$ 35,970</b>	<b>-0.01%</b>
<b>FINES AND FEES</b>						
351.1000	Court Fines	7,500	4,000	2,000	\$ 2,000	
354.0000	Code Enforcement	1,000	1,000	1,000	\$ 1,000	
	<b>TOTAL FINES AND FEES</b>	<b>8,500</b>	<b>5,000</b>	<b>3,000</b>	<b>\$ 3,000</b>	<b>0.00%</b>
<b>INTEREST EARNINGS</b>						
361.1000	Interest Earning	5,000	3,000	3,000	\$ 3,000	
	<b>TOTAL INTEREST EARNINGS</b>	<b>5,000</b>	<b>3,000</b>	<b>3,000</b>	<b>\$ 3,000</b>	<b>0.00%</b>
<b>RENTAL INCOME</b>						
362.1000	Community Center	1,000	500	500	\$ 500	
	<b>TOTAL RENTAL INCOME</b>	<b>1,000</b>	<b>500</b>	<b>500</b>	<b>\$ 500</b>	<b>0.00%</b>
<b>MISCELLANEOUS</b>						
337.7000	Grants	4,000	4,000	4,000	\$ 4,000	
389.0000	Other Non Revenue	68,572	-	-	\$ -	
	<b>TOTAL MISCELLANEOUS INCOME</b>	<b>72,572</b>	<b>4,000</b>	<b>4,000</b>	<b>\$ 4,000</b>	<b>0.00%</b>
	<b>TOTAL</b>	<b>1,496,963</b>	<b>1,553,420</b>	<b>1,628,080</b>	<b>\$ 1,716,040</b>	<b>5.40%</b>



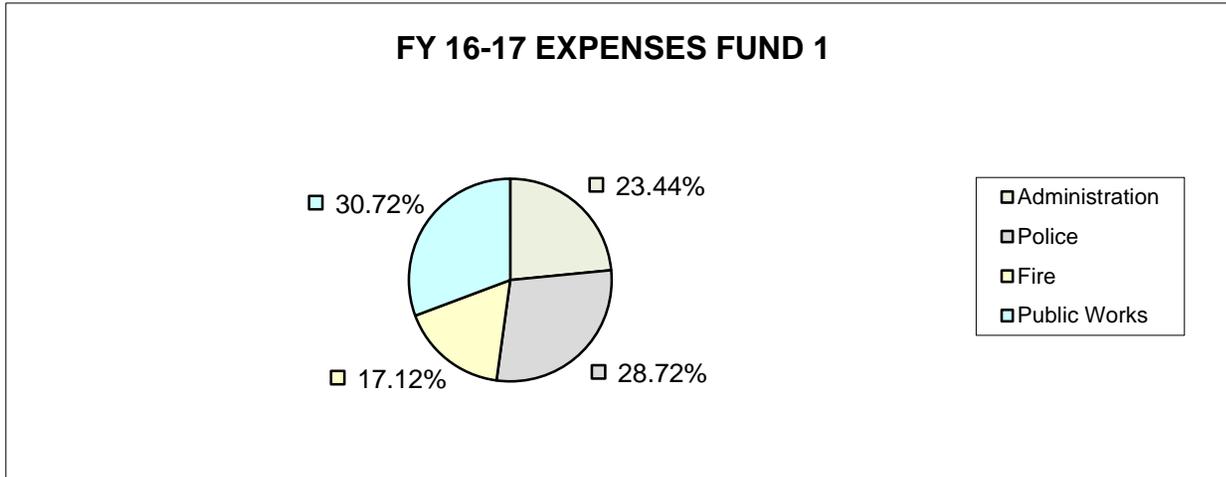
**City  
of  
Belleair Bluffs**

**General Fund  
Expenditures**

# CITY OF BELLEAIR BLUFFS

## WHERE THE MONEY GOES

### FY 16-17 GENERAL FUND EXPENSES



#### Administration

Personnel	250,420	
Operating	142,810	
Capital Outlay	3,000	
Reserve	6,000	
	<u>\$ 402,230</u>	23.44%

#### Police

Operating	492,870	
	<u>\$ 492,870</u>	28.72%

#### Fire

Operating	293,760	
	<u>\$ 293,760</u>	17.12%

#### Public Works

Personnel	234,000	
Operating	118,900	
Streets	45,000	
Reserve	129,280	
	<u>\$ 527,180</u>	30.72%
	<u><u>\$ 1,716,040</u></u>	100%



**City  
of  
Belleair Bluffs**

**Administration  
Expenditures**

**ADMINISTRATION BUDGET MESSAGE**  
*Fiscal Year 2016-2017*

**GENERAL FUND**

The Personnel Services budget in the amount of \$250,420 is an increase of 5.92% which includes salaries of the administrative staff, retirement fund contributions, health, dental, vision and life insurance, workers compensation, salaries and fica taxes 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 4% pay increase.

Operating Expenses total \$142,810 which is a 2.56% decrease. This is the second year that this category has reduced due to attorney fees and contractual services. Included in this budget are costs for the auditor, attorney and contracts related to machinery and repairs; legal advertisements, training for elected officials and staff, special events, 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. Capital Outlay in the amount of \$3,000 is an increase of \$1,000; 50% which still allows for necessary data processing upgrades.

Reserve for Future Use is budgeted at \$6,000 to allocate funding for replacement computer and carpet for city hall.

The total budget for the Administration Department for FY 16-17 of \$402,230 reflects a 3.40% increase of \$13,241 increase from last year's budget and comprises 23.44% 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) for the final year. The Debt Service is the consolidated loan repayment (\$66,950). There is a reserve amount of \$50,000 in Land Acquisition for future planning. The \$119,150 budget reflects an increase of 67.97%, which is largely due to the increased budget reserve.

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

FY 16-17    October 1, 2016 - September 30, 2017  
 City of Belleair Bluffs  
 Administration Expenses  
 General Fund - 001

Account #	PERSONNEL SERVICES	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 PROJECTED	% Increase/ (Decrease)
1-510.1100	Executive Salaries	71,200	71,200	74,750	\$ 78,490	
1-510.1200	Regular Salaries	72,810	72,950	75,100	\$ 77,860	
1-510.1300	Other	3,000	3,000	2,000	\$ 3,000	
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	13,290	13,300	13,659	\$ 14,230	
1-510.2200	Retirement Contribution	11,736	11,736	12,220	\$ 15,640	
1-510.2300	Medical, Dental, Life	24,840	27,852	28,500	\$ 31,000	
1-510.2400	Workers Compensation	3,500	3,500	3,500	\$ 3,500	
	<b>TOTAL PERSONNEL</b>	<b>227,077</b>	<b>230,238</b>	<b>236,429</b>	<b>\$ 250,420</b>	5.92%
	<b>OPERATING SERVICES</b>					
1-510.3100	Professional Services	36,100	40,300	38,000	\$ 35,600	
1-510.3200	Accounting & Auditing	29,700	27,000	27,500	\$ 27,300	
1-510.3400	Contractual Services	9,300	10,100	10,200	\$ 8,100	
1-510.4000	Travel & Per Diem	1,000	1,000	1,000	\$ 1,250	
1-510.4010	Travel Commission	2,500	2,500	2,500	\$ 2,500	
1-510.4100	Telephone	3,300	3,600	3,600	\$ 3,600	
1-510.4200	Postage & Freight	3,100	3,100	3,100	\$ 3,500	
1-510.4300	Utilities	7,800	7,200	7,200	\$ 7,200	
1-510.4500	General Insurance	17,000	17,000	17,000	\$ 17,000	
1-510.4650	Equipment Service	1,550	1,600	1,600	\$ 1,600	
1-510.4700	Printing	1,000	1,000	1,000	\$ 1,500	
1-510.4900	Other	4,000	4,000	4,000	\$ 4,000	
1-510.4950	Legal Advertising	1,000	2,000	3,000	\$ 3,000	
1-510.5100	Office Supplies	2,500	2,500	2,500	\$ 2,500	
1-510.5270	Operating Supplies	2,000	1,000	1,000	\$ 1,000	
1-510.5400	Dues/Mem/Subs/Pub	3,200	2,900	3,010	\$ 3,010	
1-510.5470	Training/Education	1,000	1,200	1,450	\$ 1,250	
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	4,500	4,900	5,400	\$ 5,400	
1-510.5800	Election Expense	4,000	7,750	4,000	\$ 4,000	
	<b>TOTAL OPERATING</b>	<b>144,050</b>	<b>150,150</b>	<b>146,560</b>	<b>\$ 142,810</b>	-2.56%
	<b>CAPITAL OUTLAY</b>					
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	\$ 2,000	
	<b>TOTAL CAPITAL</b>	<b>3,000</b>	<b>3,000</b>	<b>2,000</b>	<b>\$ 3,000</b>	50.00%
	<b>RESERVE FOR FUTURE USE</b>					
1-519.9120	Data Processing Equip	2,000	2,000	2,000	\$ 2,000	
1-519.9130	City Hall Improvements - Carpet	-	-	2,000	\$ 4,000	
	<b>TOTAL RESERVES</b>	<b>2,000</b>	<b>2,000</b>	<b>4,000</b>	<b>\$ 6,000</b>	50.00%
	<b>TOTAL</b>	<b>376,127</b>	<b>385,388</b>	<b>388,989</b>	<b>\$ 402,230</b>	3.40%



**City  
of  
Belleair Bluffs**

**Police  
Expenditures**

**POLICE (PINELLAS COUNTY SHERIFF)**  
**DEPARTMENT BUDGET MESSAGE**  
*Fiscal Year 2016-2017*

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 full twenty-four hour coverage utilizing; one deputy with a patrol vehicle as well as supervision and all other necessary personnel and equipment. Since the inception of this contractual arrangement increases in the contract amount have ranged from 1.2% to 13%.

This FY 16-17 the contract reflects a \$16,316 increase or a 3.42% increase and the budget amount is \$492,870.

Full time law enforcement coverage for the city comprises 28.72% of the total budget.

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

FY 16-17    October 1, 2016 - September 30, 2017  
 City of Belleair Bluffs  
 Sheriff's Department  
 General Fund - 001

<b>Account #</b>	<b>Operating Services</b>	<b>FY 13/14 BUDGET</b>	<b>FY 14/15 BUDGET</b>	<b>FY 15/16 BUDGET</b>	<b>FY 16/17 PROJECTED</b>	<b>% Increase/ (Decrease)</b>
2-521.3100	Professional Svs	<u>455,444</u>	<u>466,690</u>	<u>476,554</u>	<u>\$ 492,870</u>	<u>3.42%</u>
	<b>TOTAL OPERATING</b>	<u><u>455,444</u></u>	<u><u>466,690</u></u>	<u><u>476,554</u></u>	<u><u>\$ 492,870</u></u>	



**City  
of  
Belleair Bluffs**

**Fire Department  
Expenditure**

**FIRE DEPARTMENT BUDGET MESSAGE**  
*Fiscal Year 2016-2017*

This is the eighth 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 \$35,820.

This FY 16-17 the service will be budgeted for a contractual amount of \$293,760 which is \$16,022 more than last year which is a 5.77 % increase from last year. Fire suppression and emergency medical services accounts for 17.12% of the total budget. At the time of budget hearings there were discussions related to the budgetary amount proposed by Largo Fire.

Largo, Belleair, Pinellas County and Belleair Bluffs have succeeded in negotiating an agreement which will provide for a new fire station to be built in Belleair Bluffs on city owned property on Bay Way Avenue. This project will begin in October 2016.

This will keep fire and emergency medical services in the Belleair Bluffs Fire District and in our city.

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

FY 16-17    October 1, 2016 - September 30, 2017  
 City of Belleair Bluffs  
 Fire Department Expenses  
 General Fund - 001

Account #	Operating Services	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 PROJECTED	% Increase/ (Decrease)
3-522.3400	Contractual Services	<u>264,077</u>	<u>269,649</u>	<u>277,738</u>	<u>\$ 293,760</u>	
	<b>TOTAL OPERATING</b>	<u><u>264,077</u></u>	<u><u>269,649</u></u>	<u><u>277,738</u></u>	<u><u>\$ 293,760</u></u>	5.77%



**City  
of  
Belleair Bluffs**

**Public Works  
Expenditures**

**PUBLIC WORKS BUDGET MESSAGE**  
*Fiscal Year 2016-2017*

**GENERAL FUND**

During the FY 2016-2017 budgeting process the Public Works Department has remained cognizant of revenues and necessary expenditures. The Public Works total budget is \$527,180 an increase of \$42,381; an 8.74% increase from FY 2015-2016. Public Works accounts for 30.72% of the total city budget.

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 3.54%. The budget includes salaries of the 3 member public works staff, retirement fund contributions, health insurance, and worker's compensation.

Operating Expenses decreased by 1.25%. 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 11.94% due to anticipated paving and sidewalk maintenance. This expense category includes minor road repairs, street signs, street lights and traffic control.

Reserve for Future Use has a budgeted amount of \$129,280. This year there are reserves put aside for replacement of the 14 years old air conditioning system and roof system. There is \$119,280 reserved for future drainage maintenance projects.

**PUBLIC WORKS CAPITAL FUND**

The FY 16-17 Capital Fund increased 9.54%. Operating expenditures from the Capital Fund revenues are budgeted at \$7,000. Capital Drainage Expenses are budgeted at \$70,000 for milling and paving on Dolphin Drive. The Reserve Drainage has \$54,850 placed for future projects.

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

City of Belleair Bluffs  
Public Works Expenses  
General Fund - 001

Account #	PERSONNEL SERVICES	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 PROJECTED	% Increase/ (Decrease)
4-539.1100	Executive Salaries	71,527	71,527	74,388	\$ 78,110	
4-539.1200	Regular Salaries	87,110	60,638	76,420	\$ 80,240	
4-539.1300	Overtime	3,000	3,000	3,000	\$ 2,500	
4-539.2100	Fica Taxes	12,365	10,340	11,800	\$ 12,310	
4-539.2200	Retirement Contribution	15,864	13,517	15,400	\$ 15,840	
4-539.2300	Medical, Dental, Life	34,000	36,000	36,000	\$ 36,000	
4-539.2400	Workers Compensation	9,000	9,000	9,000	\$ 9,000	
	<b>TOTAL PERSONNEL</b>	<b>232,865</b>	<b>204,022</b>	<b>226,008</b>	<b>\$ 234,000</b>	3.54%
	<b>OPERATING SERVICES</b>					
4-539.3100	Professional Services	20,000	10,000	7,500	\$ 6,000	
4-539.3110	Special Master	2,000	2,000	2,000	\$ 1,500	
4-539.3400	Contractual Services	20,000	15,000	15,000	\$ 15,000	
4-539.4100	Telephone	5,000	5,000	4,000	\$ 4,500	
4-539.4200	Postage & Freight	2,000	2,000	2,000	\$ 2,000	
4-539.4300	Utilities	5,500	7,000	13,000	\$ 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	11,000	12,100	12,500	\$ 13,250	
4-539.4600	Building Repair & Maintenance	14,000	15,000	18,000	\$ 16,000	
4-539.4650	Equipment Repair & Maintenance	2,000	2,500	2,500	\$ 2,500	
4-539.4660	Vehicle Repair & Maintenance	2,000	2,000	1,800	\$ 1,800	
4-539.4670	Rotary Flag Repair Maintenance	1,500	1,500	1,200	\$ 1,200	
4-539.4680	Park Maintenance	15,000	14,000	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	\$ 750	
4-539.4910	Disaster Preparedness	1,000	1,000	1,000	\$ 1,000	
4-539.5100	Office Supplies - Maps	1,000	1,000	750	\$ 750	
4-539.5200	Fuel	6,300	6,000	4,000	\$ 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	9,300	7,000	7,000	\$ 6,500	
4-539.5300	Road Materials & Supplies	2,000	1,500	1,500	\$ 3,000	
4-539.5400	Dues/Memberships/Publications	250	250	250	\$ 250	
4-539.5470	Training & Education	500	500	500	\$ 500	
	<b>TOTAL OPERATING</b>	<b>132,250</b>	<b>117,250</b>	<b>120,400</b>	<b>\$ 118,900</b>	-1.25%
	<b>ROADS/STREETS MAINT</b>					
4-541.5310	Paving & Sidewalk	4,000	4,000	10,000	\$ 15,000	
4-541.5320	Drainage	-	5,000	10,000	\$ 10,000	
4-541.5330	Street Lights	17,000	17,000	17,000	\$ 17,000	
4-541.5340	Street Signs	1,200	1,200	1,200	\$ 1,000	
4-541.5350	Traffic Controls	14,000	14,000	2,000	\$ 2,000	
	<b>TOTAL ROAD/STREET MAINT</b>	<b>36,200</b>	<b>41,200</b>	<b>40,200</b>	<b>\$ 45,000</b>	11.94%
	<b>RESERVES FOR FUTURE USE</b>					
4-541.9020	Drainage	-	63,221	88,191	\$ 119,280	
4-541.9030	Revised Comp Plan	-	1,000	-	\$ -	
4-541.9040	Roof Replacement	-	3,000	3,000	\$ 3,000	
4-541.9050	Computer Equipment	-	2,000	2,000	\$ 2,000	
4-541.9060	Air Conditioning Units	-	-	5,000	\$ 5,000	
	<b>TOTAL RESERVES</b>	<b>-</b>	<b>69,221</b>	<b>98,191</b>	<b>\$ 129,280</b>	31.66%
	<b>TOTAL</b>	<b>401,315</b>	<b>431,693</b>	<b>484,799</b>	<b>527,180</b>	8.74%

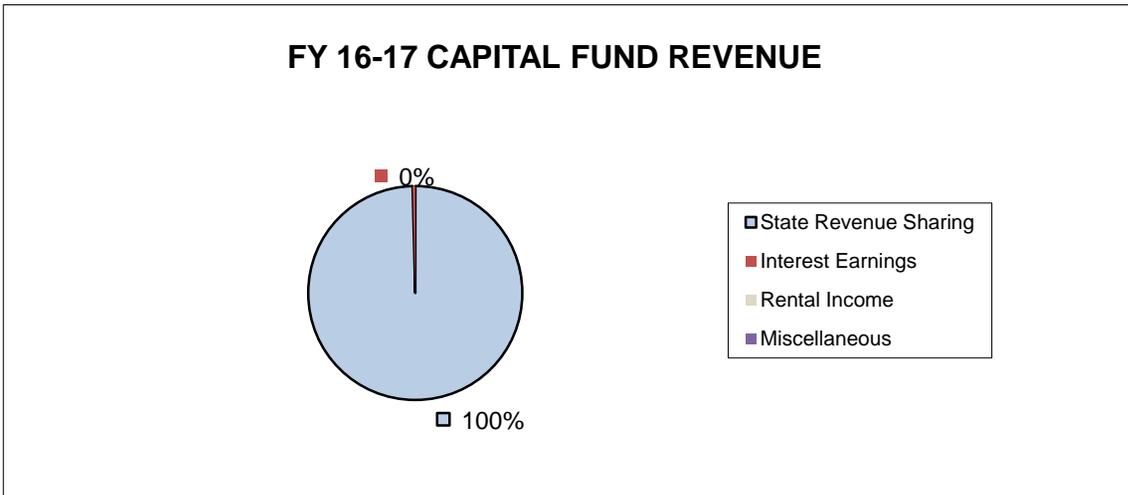
# **CAPITAL FUND**



**City  
of  
Belleair Bluffs**

**Capital Fund  
Revenues**

**CITY OF BELLEAIR BLUFFS**  
**WHERE THE MONEY COMES FROM**  
**FY 16-17 CAPITAL FUND REVENUE**



State Revenue Sharing	250,000	100%
Interest Earnings	1,000	0%
Rental Income	-	0%
Miscellaneous	-	0%
	<hr/> <hr/>	
	\$ 251,000	100%

FY 16-17    October 1, 2016 - September 30, 2017  
 City of Belleair Bluffs  
 Estimated Revenues  
 Capital Fund 7

	FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 PROJECTED	% Increase (Decrease)
FUND 7 Capital Projects Fund FUND BALANCE, OCTOBER 1	475,870	575,591	250,313	295,053	
<b>Account #                      REVENUES</b>					
	<b>STATE SHARED REVENUES</b>				
312.4100 Local Option Sales	24,000	24,000	24,000	\$ 30,000	
312.6000 1 Cent Sales	160,000	150,000	160,000	\$ 220,000	
337.3000 Grants	-	415,000	-	\$ -	
<b>TOTAL STATE SHARED REVENUES</b>	<u>184,000</u>	<u>589,000</u>	<u>184,000</u>	<u>\$ 250,000</u>	35.87%
	<b>INTEREST</b>				
361.1000 Interest	2,000	1,400	1,000	\$ 1,000	
<b>TOTAL INTEREST</b>	<u>2,000</u>	<u>1,400</u>	<u>1,000</u>	<u>\$ 1,000</u>	0.00%
	<b>RENTAL INCOME</b>				
362.1000 Bay Way Property	6,300	6,300	6,300	\$ -	
<b>TOTAL RENTAL INCOME</b>	<u>6,300</u>	<u>6,300</u>	<u>6,300</u>	<u>\$ -</u>	-100.00%
	<b>APPROPRIATED RESERVES</b>				
389.0000	-	417,301	-	\$ -	
<b>TOTAL RESERVES</b>	<u>-</u>	<u>417,301</u>	<u>-</u>	<u>-</u>	0.00%
<b>TOTAL REVENUE</b>	<u>192,300</u>	<u>1,014,001</u>	<u>191,300</u>	<u>\$ 251,000</u>	31.21%



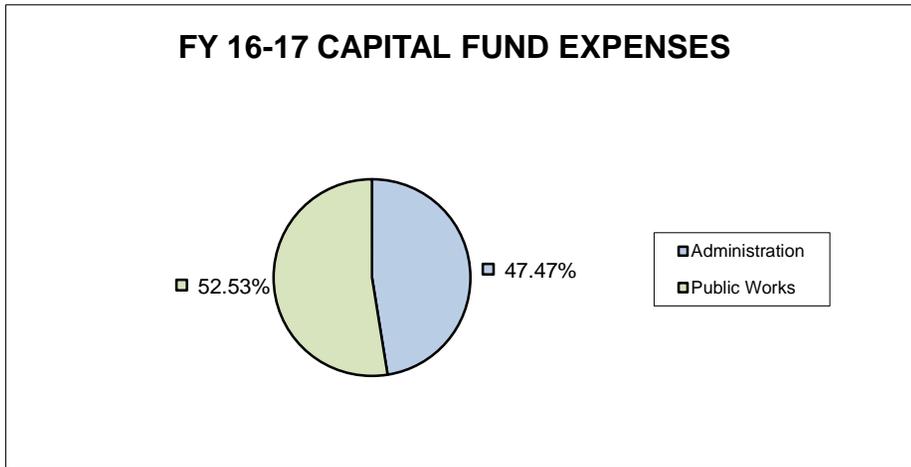
**City  
of  
Belleair Bluffs**

**Capital Fund  
Expenditures**

# CITY OF BELLEAIR BLUFFS

## WHERE THE MONEY GOES

### FY 16-17 CAPITAL FUND EXPENSES



#### Administration

Operating	2,200	
Debt Service	66,950	
Reserves	50,000	
	<u>\$ 119,150</u>	47.47%

#### Public Works

Operating	7,000	
Capital	70,000	
Reserves	54,850	
	<u>\$ 131,850</u>	52.53%
	<u><u>\$ 251,000</u></u>	100.00%



**City  
of  
Belleair Bluffs**

**Administration  
Expenditures**

FY 16-17      October 1, 2016 - September 30, 2017  
City of Belleair Bluffs  
Administration Capital Fund 7

Account #		FY 13/14 BUDGET	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 PROJECTED	% Increase/ (Decrease)
	<b>OPERATING</b>					
1-510.4920	2749 Bayway Taxes	2,200	2,200	2,200	\$ 2,200	
	<b>TOTAL OPERATING</b>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>\$ 2,200</u>	0.00%
	<b>DEBT SERVICE</b>					
1-519.7110	Principal Loan 67	66,000	53,801	43,925	\$ 43,930	
1-519.7210	Interest Loan 67	31,000	28,000	24,810	\$ 23,020	
	<b>TOTAL DEBT SERVICE</b>	<u>97,000</u>	<u>81,801</u>	<u>68,735</u>	<u>\$ 66,950</u>	-2.60%
	<b>RESERVE</b>					
	Land Acquisition	-	-	-	\$ 50,000	
	<b>TOTAL RESERVE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 50,000</u>	
	<b>TOTAL ADMINISTRATION</b>	<u>99,200</u>	<u>84,001</u>	<u>70,935</u>	<u>\$ 119,150</u>	67.97%



**City  
of  
Belleair Bluffs**

**Public Works  
Expenditures**

FY 16-17    October 1, 2016 - September 30, 2017  
 City of Belleair Bluffs  
 Public Works Capital Fund 7

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	% Increase/ (Decrease)
Account #	BUDGET	BUDGET	BUDGET	PROJECTED	
<b>OPERATING CAPITAL</b>					
4-539.3400 Contractual	-	10,000	6,875	\$ 7,000	
<b>TOTAL OPERATING CAPITAL</b>	<u>-</u>	<u>10,000</u>	<u>6,875</u>	<u>\$ 7,000</u>	1.82%
<b>CAPITAL</b>					
4-541.6320 Paving and Sidewalk	4,500	-	-	\$ -	
4-541.6330 Drainage	26,541	920,000	68,750	\$ 70,000	
<b>TOTAL CAPITAL</b>	<u>31,041</u>	<u>920,000</u>	<u>68,750</u>	<u>\$ 70,000</u>	1.82%
<b>RESERVES</b>					
4-541.9020 Drainage	62,059	-	44,740	\$ 54,850	
<b>TOTAL RESERVES</b>	<u>62,059</u>	<u>-</u>	<u>44,740</u>	<u>\$ 54,850</u>	100.00%
<b>TOTAL PUBLIC WORKS</b>	<u>93,100</u>	<u>930,000</u>	<u>120,365</u>	<u>\$ 131,850</u>	9.54%

# **CAPITAL IMPROVEMENT PLAN**

**2016-2017 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**

<b>Drainage Improvements (Streets)</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2021-22</b>
Bel Forest				40	
Belmar					135.8>
Bluff View					*800>
Del Rio					*600>
Dolphin	65				56.0>
Duncan					82.4>
Temple			40		
Mineola Dr. N.		60			
Mineola Dr. E.		60			
Lentz					113.2>
Oakridge Ln.	5				
Marlin					140>
<b>Totals</b>	<b>70</b>	<b>120</b>	<b>40</b>	<b>40</b>	<b>1927.4</b>

\* Project may qualify for matching funds grant from SWFWMD