

City of Belleair Bluffs



APPROVED

***Final Budget Adopted on
Monday, September 18, 2017***

Commission

Mayor Chris Arbutine
Vice Mayor Joseph Barkley III
Jack Nazario
Taylour Shimkus
Suzy Sofer

City Clerk - Finance Administrator

Debra Sullivan, MMC

Finance Officer

Andrew Tess, CPA

**Fiscal Year Annual Budget
2017/2018**

**CITY OF BELLEAIR BLUFFS
FLORIDA**



ELECTED OFFICIALS

MAYOR

CHRIS ARBUTINE

COMMISSIONERS

JOSEPH BARKLEY III, VICE-MAYOR

JACK NAZARIO

TAYLOUR SHIMKUS

SUZY SOFER

**CITY OF BELLEAIR BLUFFS
FLORIDA**



CITY ATTORNEY

THOMAS J. TRASK, ESQUIRE

CITY CLERK

FINANCE ADMINISTRATOR

DEBRA S. SULLIVAN

STAFF

FINANCE OFFICER

ANDREW TESS, CPA

ASSISTANT CITY CLERK

MARY ELLEN LASNER

RESOLUTION 2017-14

A RESOLUTION OF THE CITY OF BELLEAIR BLUFFS, FLORIDA,
ADOPTING AN AD VALOREM PROPERTY TAX MILLAGE REQUIRED
FOR THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING
OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018 AND
PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS, the Legislature of the State of Florida has decreed that municipalities must levy or assess Ad Valorem Taxes, exclusive of taxes levied for debt service or other special millage authorized by the voters, as a millage rate based upon the amount of certified millage as certified by the property appraiser or at a rate determined in compliance with State Law, and

WHEREAS, the property appraiser has certified the "Roll-Back" certified millage rate as 5.0004 and

WHEREAS, the City of Belleair Bluffs wishes to adopt the millage rate of 5.3500 to provide the necessary funds sufficient to meet the requirements of the budget adopted which is a 6.99% increase over the certified "Roll Back" rate, and

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF BELLEAIR BLUFFS,
FLORIDA:

- Section 1. That a property tax millage of 5.3500 mills is hereby levied on all real and personal property located within the boundaries of the City of Belleair Bluffs, Florida on and after October 1, 2017.
- Section 2. That this rate is a 6.99% increase from the current year rolled-back rate of 5.0004 mills.
- Section 3. That this final millage rate of 5.3500 mills is for the fiscal year 2017/2018 to fund the expenses for the fiscal year commencing October 1, 2017 and ending September 30, 2018.
- Section 4. That this Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF BELLEAIR BLUFFS,
FLORIDA, and THIS 18th DAY OF SEPTEMBER, 2017.



ATTEST:


Debra S. Sullivan,
City Clerk


Chris Arbutine, Mayor

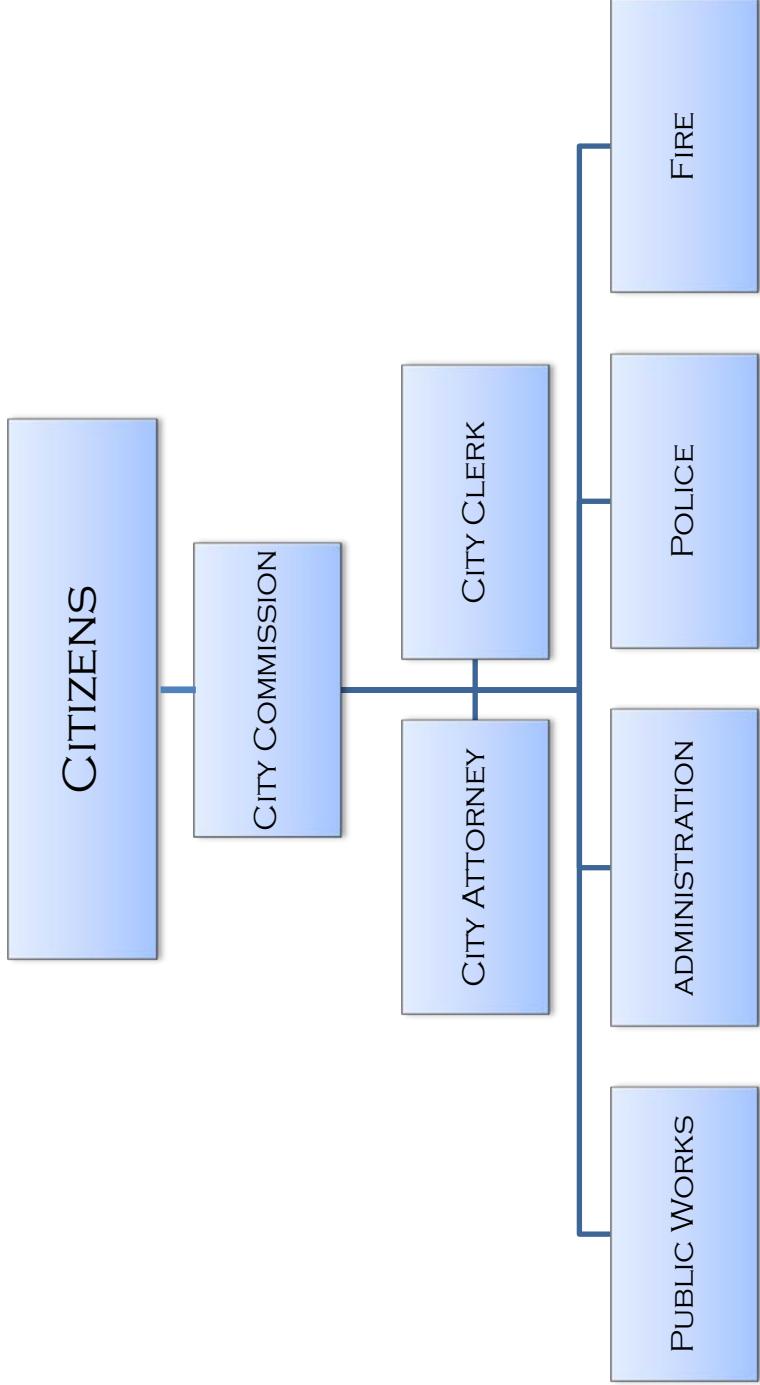
AYE: CA, JB, JN, TS, SS
NAY: None

City of Belleair Bluffs
Annual Operating & Capital Budget
Fiscal Year 2017/2018

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ORGANIZATIONAL 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 2017-2018*

The City of Belleair Bluffs enters into the fiscal year 2017-2018 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 a reduction in some state revenue allocations, 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 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, 2017 through September 30, 2018. 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 2017-2018 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 years 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 construct a new fire station which is on schedule to be completed by the end of 2017. This new station 43 is located on city owned property on Bay Way Avenue and is being funded by the City of Largo and Pinellas County. This joint venture will keep the fire station and it's fire rescue and emergency services in the city limits of Belleair Bluffs.

The city voted to commit the funds received from an additional 5% tax on electric utilities for street improvements. These funds will begin to be collected in October 2017 and the projects reflected in the Capital Improvement Plan will begin.

CAPITAL PROJECTS

Infrastructure funds from the Penny for Pinellas one cent sales tax are anticipated at \$210,000. This fund reflects a very small decrease. There is pending legislation to extend the Penny for Pinellas funding for FY 2020-2029. This is an extension of the current 1% sales tax, 1/3rd is paid for by visitors and tourists. 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 provides for \$240,000 allocated towards a drainage project in the current Capital Improvement.

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 providing quality service to the residents, businesses and visitors, control costs while continuing maintenance, save for any potential catastrophic event and to continue reviewing the capital improvement plan for the city. The public works director retired in December 2016. This position was not replaced and the duties were disbursed to the administration department. This year the city will evaluate the process to determine whether the position will be filled with a full time employee, a part time employee, contracted to outside sources or a combination of the above. The continued goal is to 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, allowing the residents of Belleair Bluffs to participate in the Largo Recreation Department at their resident rates. The city is introducing a redesigned web site for easier user access and will consider recording the commission meetings to be viewed on the web page. We will expand all forms of social media to ensure the residents have all modes of communication available to them.

This year staff will explore the inclusion of a Stormwater Fee which will supplement the related infrastructure costs. The City of Belleair Bluffs is responsible for providing and maintaining effective stormwater management infrastructure to control flooding and protect local water quality. Funding from a Stormwater Program Fee will allow the City to comprehensively manage stormwater by fulfilling maintenance needs, controlling flooding, preventing erosion and protecting public safety and property. Every developed property within the City generates runoff and utilizes the stormwater infrastructure. As such, every property would share in the stormwater fee.

IN CONCLUSION

The City is realizing an increase in property values of approximately 7%. There are considerable state mandates that are putting constraints on the ability of local governments to fund operations. This year the voters will be asked to consider an additional exemption from the Ad Valorem tax. This will be yet another financial obstacle. Staff will continue to provide revenue options to assure a strong focus of efficiency in the delivery of services. 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, spending and Commission management, the city is in good financial shape as it maintains and increases 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 17-18 October 1, 2017 - September 30, 2018

	5.3500			
	FY 17-18	FY 16-17		
	As Proposed	As Adopted		
GENERAL FUND Expenditures	1,621,642	1,580,760	>	\$ 40,882
TO GENERAL FUND	154,468	135,280	>	\$ 19,188
CAPITAL FUND Expenditures	305,000	146,150	>	\$ 158,850
TO CAPITAL FUND	-	104,850	<	\$ (104,850)
TOTAL 17/18 EXPENDITURES	\$ 2,081,110	\$ 1,967,040	5.80%	\$ 114,070
GENERAL FUND Revenue Ad Valorem	1,095,160	1,027,420	>	\$ 67,740
GENERAL FUND Revenue All Other	680,950	688,620	>	\$ (7,670)
FROM GENERAL FUND	-	-	\$	-
CAPITAL FUND REVENUE	291,000	251,000	>	\$ 40,000
FROM CAPITAL FUND	14,000	-	<	\$ 14,000
TOTAL 17/18 REVENUE	\$ 2,081,110	\$ 1,967,040	5.80%	\$ 114,070

EXPENSES	GENERAL FUND	CAPITAL FUND
ADMIN	451,030	65,000
PCSO	521,638	-
FD	302,474	-
PW	500,968	240,000
	<u>\$ 1,776,110</u>	<u>\$ 305,000</u>
		\$2,081,110

DEPARTMENT	Personnel Services	Operating Costs	Capital Expenses	Future Reserve Reserves	Debt Services	Anticipated Expenditures	Departmental % of Total Budget
Administration FUND1	284,830	160,200	2,000	4,000		\$ 451,030	
Administration FUND7	-	-	-	-	65,000	\$ 65,000	24.80%
Sheriff FUND1	-	494,294	-	-	-	\$ 494,294	
Code Enforcement	-	27,344	-	-	-	\$ 27,344	25.07%
Fire FUND1	-	302,474	-	-	-	\$ 302,474	14.53%
Public Works FUND1	180,700	169,800	-	150,468	-	\$ 500,968	
Public Works FUND7	-	15,000	225,000	-	-	\$ 240,000	35.60%
	<u>\$ 465,530</u>	<u>\$ 1,169,112</u>	<u>\$ 227,000</u>	<u>\$ 154,468</u>	<u>\$ 65,000</u>	\$ 2,081,110	<u>100.00%</u>
Operating % of Total Budget	22.37%	56.18%	10.91%	7.42%	3.12%		

OVERVIEW

This summary of the City of Belleair Bluffs budget for Fiscal Year 2017-2018 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.

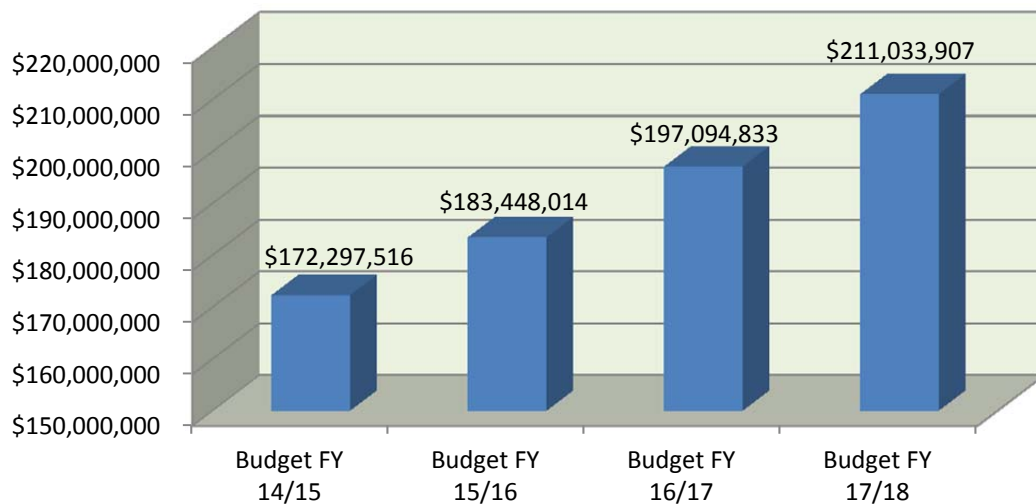
AD VALOREM/PROPERTY TAXES

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 2017-2018 will remain at 5.3500 mills per \$1,000 of taxable property value. This year the City realized an increase in property values \$13,939,074 or (7.07%). The City was able to maintain the same millage rate of 5.3500 for the seventh consecutive year.

The 5.3500 millage rate reflects a 6.99% increase from the rolled-back rate of 5.0004. The rolled back millage rate is the rate that would produce the same amount of property tax revenues in the current budget year as compared to what was collected in the previous budget year. The FY 2017-2018 millage rate of 5.3500 will generate the amount of \$1,095,160, which is \$67,740 more than last year's ad valorem revenue. The property tax revenue received is approximately 62% of the total revenue budgeted in the General Fund.

Taxable Value - 4 Years

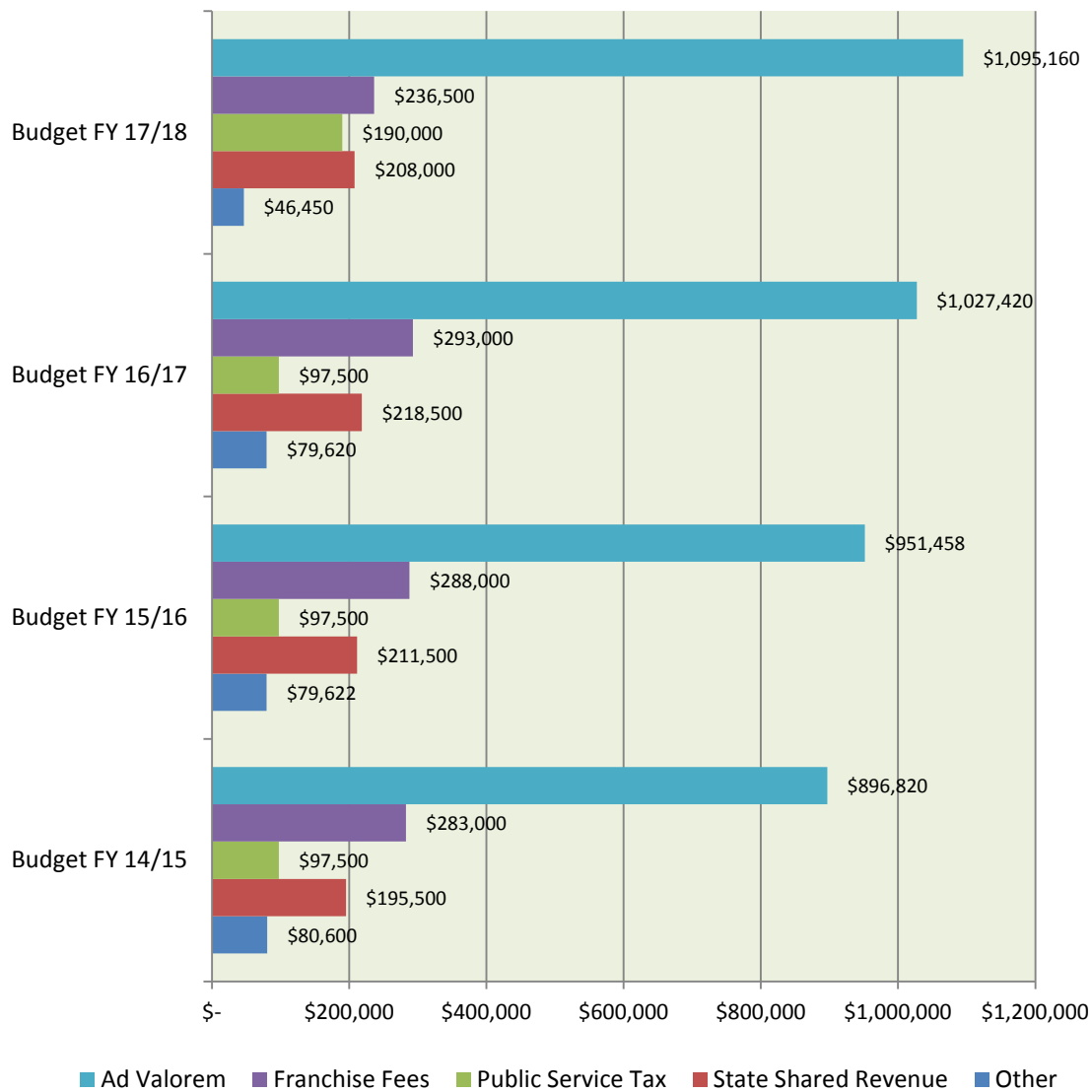
Millage Rate 5.3500



REVENUES

The General Fund revenues account for 85.34% of the City’s total budgeted revenues. The major General Fund revenue sources consist of Ad Valorem (62%), Franchise Fees (13%), Public Service Tax (11%), and State Revenue Sharing (12%). These four sources of revenue account for over 98% of the General Funds total budgeted revenues. The remaining 2% of revenues consist of Licenses and Permits, Charge for Services, Fines & Forfeitures, Interest Earnings, and Grants.

Major General Fund Revenues – 4 Years

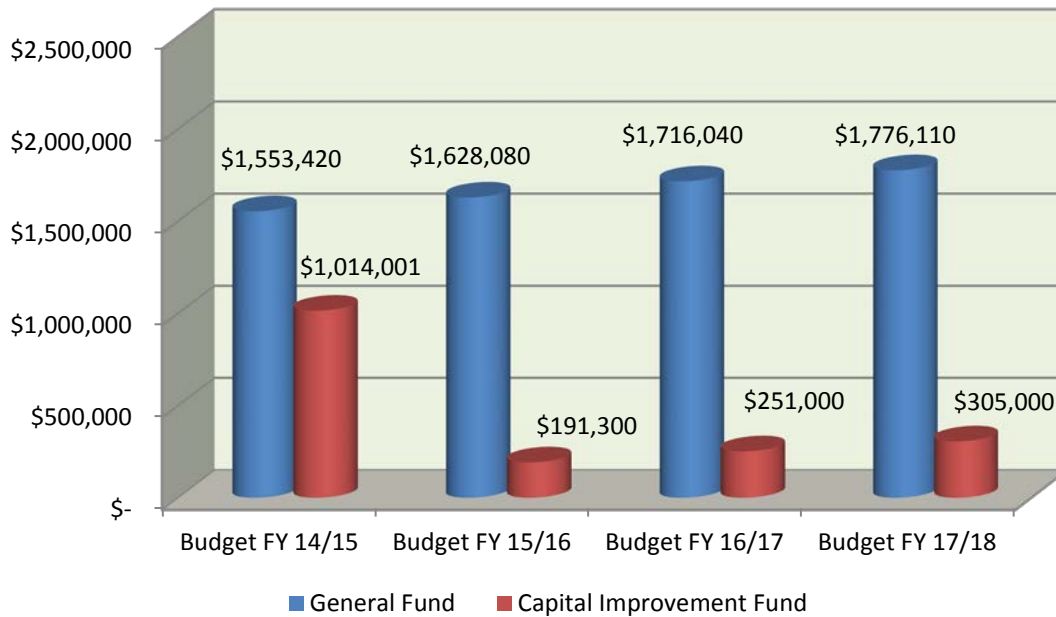


EXPENDITURES

The total gross expenditures of \$2,081,110 for all funds are 5.80% more than last year’s final budget of \$1,967,040 or \$114,070.

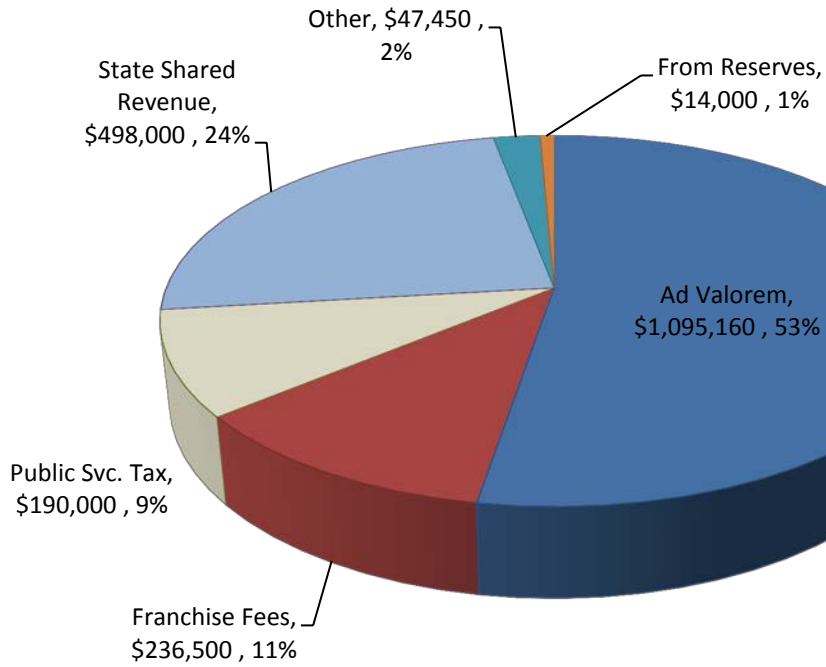
Major expense categories consist of Personal Services (\$465,530), Operating Costs (\$1,169,112), Capital Expenses (\$227,000) and Debt Service (\$65,000). Due to a budget surplus, \$154,468 will be added to Future Reserves to fund projects and purchases.

Total Budget Expenditures – 4 Years

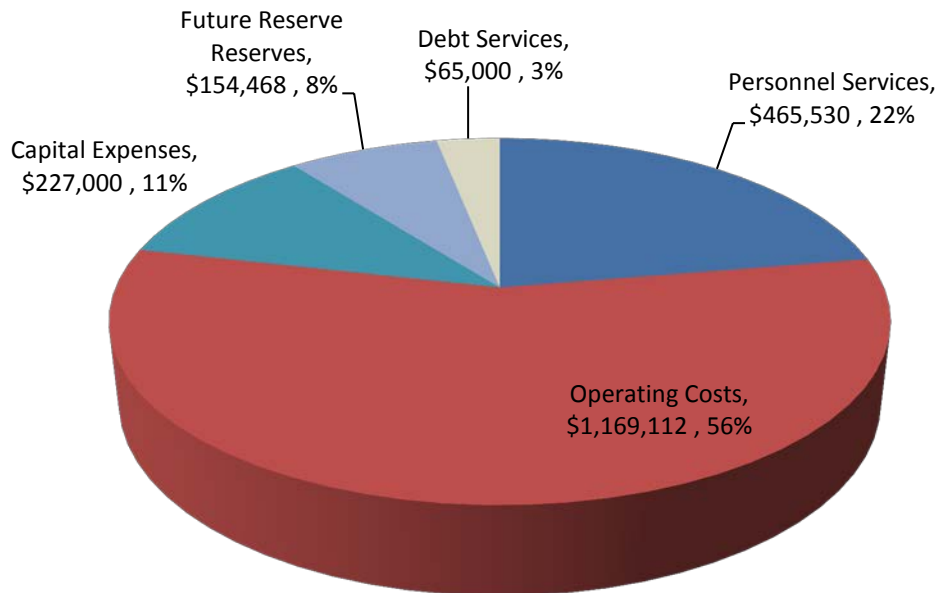


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Total Budget Revenues - FY 17/18



Total Budget Expenditures - FY 17/18

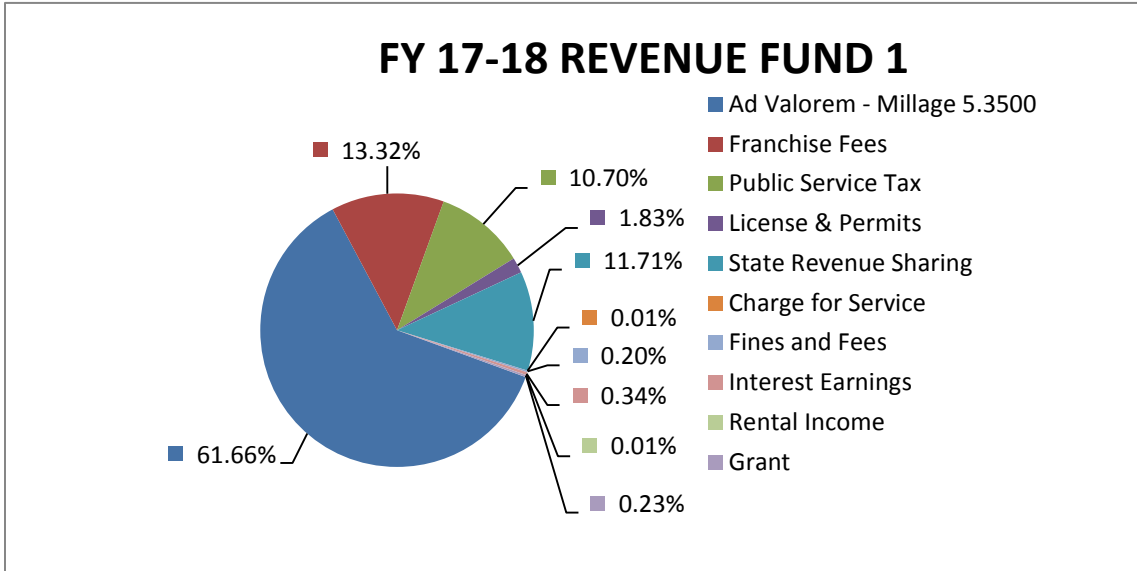




**City
of
Belleair Bluffs**

**General Fund
Revenues**

CITY OF BELLEAIR BLUFFS
WHERE THE MONEY COMES FROM
FY 17-18 GENERAL FUND REVENUE



Ad Valorem - Millage 5.3500	1,095,160	61.66%
Franchise Fees	236,500	13.32%
Public Service Tax	190,000	10.70%
License & Permits	32,550	1.83%
State Revenue Sharing	208,000	11.71%
Charge for Service	150	0.01%
Fines and Fees	3,500	0.20%
Interest Earnings	6,000	0.34%
Rental Income	250	0.01%
Grant	4,000	0.23%
	\$ 1,776,110	100%

Based on the 5.3500 millage rate set for Fiscal Year 2018, 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 17-18 October 1, 2017 - September 30, 2018
 City of Belleair Bluffs
 Estimated Revenues
 General Fund - 001

MILLAGE		5.3500	5.3500	5.3500	5.3500	% Increase/ (Decrease)
		FY 14/15	FY 15/16	FY 16/17	FY 17/18	
		BUDGET	BUDGET	BUDGET	PROJECTED	
Account #	FUND 1 GENERAL FUND FUND BALANCE, OCTOBER 1	800,013	946,272	1,091,939	1,227,219	
REVENUES						
311.1000	Ad Valorem	896,820	951,458	1,027,420	\$ 1,095,160	
	TOTAL AD VALOREM TAXES	<u>896,820</u>	<u>951,458</u>	<u>1,027,420</u>	<u>\$ 1,095,160</u>	6.59%
FRANCHISE FEES						
323.1000	Electric	180,000	180,000	190,000	\$ 175,000	
323.4000	Gas	12,000	12,000	12,000	\$ 10,500	
323.5000	Communication Service	90,000	95,000	90,000	\$ 50,000	
323.7000	Waste	1,000	1,000	1,000	\$ 1,000	
	TOTAL FRANCHISE FEES	<u>283,000</u>	<u>288,000</u>	<u>293,000</u>	<u>\$ 236,500</u>	-19.28%
PUBLIC SERVICE TAX						
314.1000	Electric	97,500	97,500	97,500	\$ 190,000	
	TOTAL PUBLIC SERVICE TAX	<u>97,500</u>	<u>97,500</u>	<u>97,500</u>	<u>\$ 190,000</u>	94.87%
LICENSE AND PERMITS						
316.2000	Local Business	32,000	32,000	32,000	\$ 32,000	
322.1000	Permits	1,000	1,000	1,000	\$ 400	
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>\$ 32,550</u>	-1.81%
STATE SHARED REVENUES						
335.1200	Municipal Revenue	81,000	82,000	84,000	\$ 80,000	
335.1500	Alcoholic Beverage License	4,500	4,500	4,500	\$ 3,000	
335.1800	Half Cent Sales Tax	110,000	125,000	130,000	\$ 125,000	
	TOTAL STATE SHARED REVENUE	<u>195,500</u>	<u>211,500</u>	<u>218,500</u>	<u>\$ 208,000</u>	-4.81%
CHARGE FOR SERVICE						
338.9100	City of Largo Rent	34,800	35,822	35,820	\$ -	
341.9000	Candidate Filing Fees	150	150	150	\$ 150	
	TOTAL CHARGE FOR SERVICE	<u>34,950</u>	<u>35,972</u>	<u>35,970</u>	<u>\$ 150</u>	-99.58%
FINES AND FEES						
351.1000	Court Fines	4,000	2,000	2,000	\$ 3,000	
354.0000	Code Enforcement	1,000	1,000	1,000	\$ 500	
	TOTAL FINES AND FEES	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>	<u>\$ 3,500</u>	16.67%
INTEREST EARNINGS						
361.1000	Interest Earning	3,000	3,000	3,000	\$ 6,000	
	TOTAL INTEREST EARNINGS	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>\$ 6,000</u>	100.00%
RENTAL INCOME						
362.1000	Community Center	500	500	500	\$ 250	
	TOTAL RENTAL INCOME	<u>500</u>	<u>500</u>	<u>500</u>	<u>\$ 250</u>	-50.00%
MISCELLANEOUS						
337.7000	Grants	4,000	4,000	4,000	\$ 4,000	
389.0000	Other Non Revenue	-	-	-	\$ -	
	TOTAL MISCELLANEOUS INCOME	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>\$ 4,000</u>	0.00%
	TOTAL	<u>1,553,420</u>	<u>1,628,080</u>	<u>1,716,040</u>	<u>\$ 1,776,110</u>	3.50%



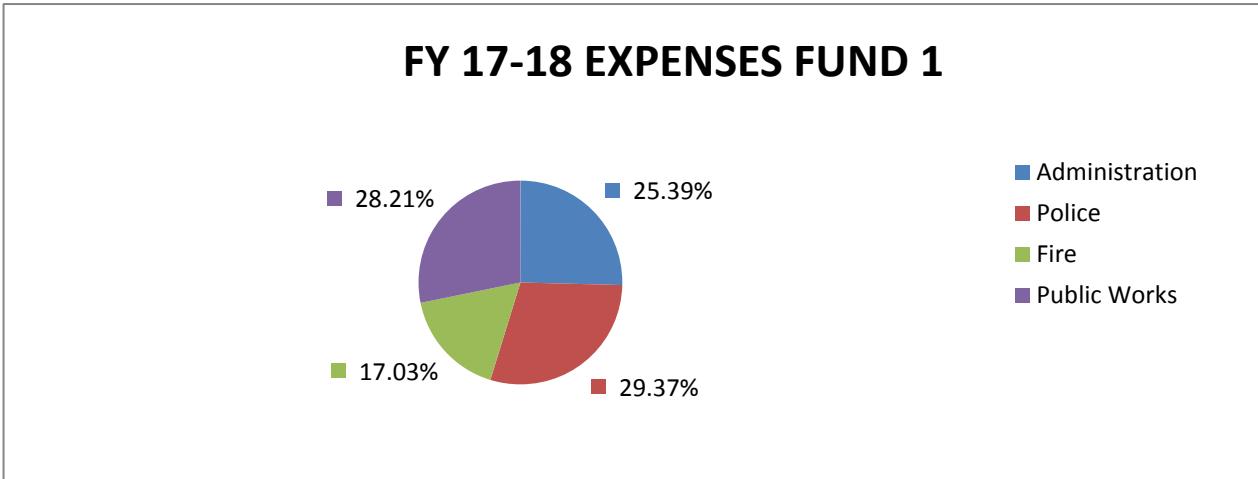
**City
of
Belleair Bluffs**

**General Fund
Expenditures**

CITY OF BELLEAIR BLUFFS

WHERE THE MONEY GOES

FY 17-18 GENERAL FUND EXPENSES



Administration

Personnel	284,830	
Operating	160,200	
Capital Outlay	2,000	
Reserve	4,000	
	<u>\$ 451,030</u>	25.39%

Police

Operating	521,638	
	<u>\$ 521,638</u>	29.37%

Fire

Operating	302,474	
	<u>\$ 302,474</u>	17.03%

Public Works

Personnel	180,700	
Operating	128,800	
Streets	41,000	
Reserve	150,468	
	<u>\$ 500,968</u>	28.21%
	<u><u>\$ 1,776,110</u></u>	100%



**City
of
Belleair Bluffs**

**Administration
Expenditures**

ADMINISTRATION BUDGET MESSAGE
Fiscal Year 2017-2018

GENERAL FUND

The Personnel Services budget in the amount of \$284,830 is an increase of 11.33% or \$28,986 which includes the addition of one full time employee, retirement fund contributions, health, dental, vision and life insurance, workers compensation, salaries and social security taxes. This category also funds the five-member commission salary and related employment costs. The budget reflects a 3% merit increase.

Operating Expenses total \$160,200 which is a 12.18% increase. This is the first year that this category has increased in the past 3 years. The increases are attributed to the addition of a new employee, a 3% increase for attorney fees, a newly contracted Information Technology Specialist, increased duties/expenses for the city contracted engineering firm, and an increase in the general insurance costs. Included in this budget are costs for the auditor, contracts related to machinery and repairs; legal advertisements, training and travel for elected officials and staff, special events such as the July 4th and Holiday Tree Lighting, 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. Capital Outlay in the amount of \$2,000 is a decrease of \$1,000; which still allows for necessary data processing upgrades.

Reserve for Future Use is budgeted at \$4,000 a \$2,000 decrease to reserve funding for replacement computer and the 15 year old carpet for city hall in the future.

The total budget for the Administration Department for FY 17-18 of \$451,030 reflects a 10.64% increase of \$43,376 from last year's budget and comprises 24.80% of the total budget.

CAPITAL FUND

Administration Operating costs from the Capital Fund Revenue is used to pay the debt service on the Bay Way property. There is no longer a payment for taxes on any property owned on Bay Way. The Debt Service is the consolidated loan repayment of \$65,000. The \$65,000 budget reflects a decrease of 45.45%.

Debra S. Sullivan, MMC
City Clerk/Finance Administrator

FY 17-18 October 1, 2017 - September 30, 2018
City of Belleair Bluffs
Administration Expenses
General Fund - 001

Account #	PERSONNEL SERVICES	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 BUDGET	FY 17/18 PROJECTED	% Increase/ (Decrease)
1-510.1100	Executive Salaries	71,200	74,750	78,490	\$ 80,950	
1-510.1200	Regular Salaries	72,950	75,100	87,860	\$ 66,550	
1-510.1300	Salaries Other	3,000	2,000	-	\$ 36,680	
1-510.1500	Inspector Salaries	1,500	1,500	-	\$ -	
1-510.1900	Elected Officials	25,200	25,200	25,200	\$ 25,200	
1-510.2100	Fica Taxes	13,300	13,659	14,654	\$ 16,700	
1-510.2200	Retirement Contribution	11,736	12,220	15,640	\$ 14,750	
1-510.2300	Medical, Dental, Life	27,852	28,500	31,000	\$ 41,000	
1-510.2400	Workers Compensation	3,500	3,500	3,000	\$ 3,000	
	TOTAL PERSONNEL	230,238	236,429	255,844	\$ 284,830	11.33%
	OPERATING SERVICES					
1-510.3100	Professional Services	40,300	38,000	35,600	\$ 39,700	
1-510.3200	Accounting & Auditing	27,000	27,500	27,300	\$ 27,900	
1-510.3400	Contractual Services	10,100	10,200	8,100	\$ 13,200	
1-510.4000	Travel & Per Diem	1,000	1,000	1,250	\$ 1,200	
1-510.4010	Travel Commission	2,500	2,500	2,500	\$ 2,500	
1-510.4100	Telephone	3,600	3,600	3,600	\$ 3,000	
1-510.4200	Postage & Freight	3,100	3,100	3,500	\$ 3,500	
1-510.4300	Utilities	7,200	7,200	7,200	\$ 3,600	
1-510.4500	General Insurance	17,000	17,000	17,000	\$ 24,000	
1-510.4650	Equipment Service	1,600	1,600	1,600	\$ 1,000	
1-510.4700	Printing	1,000	1,000	1,500	\$ 1,500	
1-510.4900	Other	4,000	4,000	4,000	\$ 4,000	
1-510.4950	Legal Advertising	2,000	3,000	3,000	\$ 3,000	
1-510.5100	Office Supplies	2,500	2,500	2,500	\$ 4,000	
1-510.5270	Operating Supplies	1,000	1,000	1,000	\$ 1,000	
1-510.5400	Dues/Mem/Subs/Pub	2,900	3,010	3,010	\$ 3,700	
1-510.5470	Training/Education	1,200	1,450	1,250	\$ 1,500	
1-510.5471	Training Commission	2,500	2,500	2,500	\$ 2,500	
1-510.5710	Libraries	7,000	7,000	7,000	\$ 9,000	
1-510.5740	Special Events	4,900	5,400	5,400	\$ 6,400	
1-510.5800	Election Expense	7,750	4,000	4,000	\$ 4,000	
	TOTAL OPERATING	150,150	146,560	142,810	\$ 160,200	12.18%
	CAPITAL OUTLAY					
1-519.6400	Equipment & Furniture	1,000	1,000	1,000	\$ -	
1-519.6410	Data Processing Equip	2,000	1,000	2,000	\$ 2,000	
	TOTAL CAPITAL	3,000	2,000	3,000	\$ 2,000	-33.33%
	RESERVE FOR FUTURE USE					
1-519.9120	Data Processing Equip	2,000	2,000	2,000	\$ -	
1-519.9130	City Hall Improvements	-	2,000	4,000	\$ 4,000	
	TOTAL RESERVES	2,000	4,000	6,000	\$ 4,000	-33.33%
	TOTAL	385,388	388,989	407,654	\$ 451,030	10.64%



**City
of
Belleair Bluffs**

**Police
Expenditures**

POLICE (PINELLAS COUNTY SHERIFF)
DEPARTMENT BUDGET MESSAGE
Fiscal Year 2017-2018

The City of Belleair Bluffs entered into a contract with the Pinellas County Sheriff's Office for law enforcement services beginning July 1, 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.

This FY 17-18 the contract for this service reflects a \$10,990 increase or a 2.27% increase and the budget amount is \$494,294.

The city also contracts for a code enforcement deputy that works up to 12 hours a week and focuses on providing continuous compliance with the city codes to ensure the city remains a safe and beautiful place for the residents and visitors. The budgetary allotment for this service is \$27,344.

The total budget for Sheriff service is \$521,683.

Full time law enforcement and code enforcement coverage for the city comprises 25.07% of the total budget.

Debra Sullivan, MMC
City Clerk/Finance Administrator

FY 17-18 October 1, 2017 - September 30, 2018
 City of Belleair Bluffs
 Sheriff's Department
 General Fund - 001

Account #	Operating Services	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 BUDGET	FY 17/18 PROJECTED	% Increase/ (Decrease)
2-521.3100	Professional Svs	466,690	476,554	494,294	\$ 494,294	2.27%
2-521.3200	Code Enforcement	-	-	-	\$ 27,344	100.00%
	TOTAL OPERATING	<u>466,690</u>	<u>476,554</u>	<u>494,294</u>	<u>\$ 521,638</u>	



**City
of
Belleair Bluffs**

**Fire Department
Expenditure**

FIRE DEPARTMENT BUDGET MESSAGE
Fiscal Year 2017-2018

This is the ninth 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 Largo Fire Department will move into the new fire station 43 located on Bay Way Avenue this year. This project was a cooperative agreement between the City of Belleair Bluffs, the City of Largo, the Town of Belleair and Pinellas County. The land is the property of Belleair Bluffs and the building was funded by Largo and Pinellas County. This location is considered one of their primary service locations. This station will house up to 6 personnel, 3 fire rescue vehicles, an emergency management office and was built to the highest standards.

This FY 17-18 the service provided by Largo Fire will be budgeted for a contractual amount of \$302,474 which is \$8,714 more than last year which is a 2.97 % increase from last year. Fire suppression and emergency medical services accounts for 14.53% of the total budget.

The City of Belleair Bluffs is satisfied that the Interlocal agreements have enabled the city to retain a fire station and fire and emergency medical services within the city boundaries.

Debra Sullivan, MMC
City Clerk/Finance Administrator

FY 17-18 October 1, 2017 - September 30, 2018
 City of Belleair Bluffs
 Fire Department Expenses
 General Fund - 001

Account #	Operating Services	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 BUDGET	FY 17/18 PROJECTED	% Increase/ (Decrease)
3-522.3400	Contractual Services	<u>269,649</u>	<u>277,738</u>	<u>293,760</u>	<u>\$ 302,474</u>	
	TOTAL OPERATING	<u><u>269,649</u></u>	<u><u>277,738</u></u>	<u><u>293,760</u></u>	<u><u>\$ 302,474</u></u>	2.97%



**City
of
Belleair Bluffs**

**Public Works
Expenditures**

PUBLIC WORKS BUDGET MESSAGE
Fiscal Year 2017-2018

GENERAL FUND

During the FY 2017-2018 budgeting process the revenues and expenditures have been reviewed carefully. The Public Works General Fund total budget is \$500,968 a decrease of \$26,212 or a decrease of 4.97%.

Public Works currently has a crew staff of two. The Public Works Director position is vacant since the retirement of the director in December 2016. Some of the requirements of the Director position are to act as the project manager for all road reconstruction jobs, direct and plan all landscaping and maintenance of city owned properties and to coordinate many state and local mandates that require reporting data. The two crew staff members fulfill the delegated duties with supervision directly from the City Clerk. The City Clerk is managing the duties of the Director with the assistance of contractual professionals.

The Personnel Services budget decreased 22.78% and is \$180,700. The budget includes salaries of the public works staff, retirement fund contributions, health insurance, and worker's compensation.

Operating Expenses increased by 8.33% to \$128,800. Included in this budget are costs for the contracted engineer for infrastructure planning, contractual services, vehicle repair and maintenance, road supplies, disaster preparedness, flag purchase and repair, training and education and general operating supplies

Road/Streets Maintenance decreased 8.89% and is \$41,000. Some of these projects are allocated in the Capital Fund. This expense category includes minor road repairs, street signs, street lights and traffic control.

Reserve for Future Use has a budgeted amount of \$150,468. This is an increase in the budget of \$21,188. This year there is \$29,468 budgeted for drainage, \$5,000 for roof replacement; \$25,000 towards air conditioning system replacement and \$100,000 was committed directly from the 10% utility tax on electric for street improvements.

PUBLIC WORKS CAPITAL FUND

The FY 17-18 Capital Fund budget increased by \$108,150. This is reflected in the project costs planned in the Capital Improvement plan utilizing the funds received by the utility tax.

Public Works accounts for 35.60% of the total city budget.

Debra S. Sullivan, MMC
City Clerk/Finance Administrator

City of Belleair Bluffs
Public Works Expenses
General Fund - 001

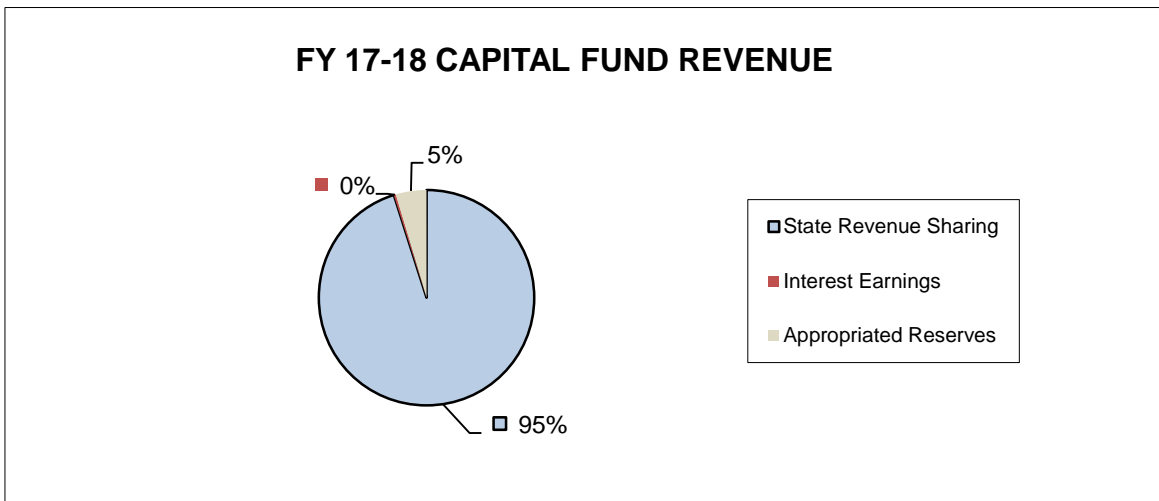
Account #	PERSONNEL SERVICES	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 BUDGET	FY 17/18 PROJECTED	% Increase/ (Decrease)
4-539.1100	Executive Salaries	71,527	74,388	78,110	\$ 10,000	
4-539.1200	Regular Salaries	60,638	76,420	80,240	\$ 116,800	
4-539.1300	Overtime	3,000	3,000	2,500	\$ 2,000	
4-539.2100	Fica Taxes	10,340	11,800	12,310	\$ 9,100	
4-539.2200	Retirement Contribution	13,517	15,400	15,840	\$ 9,800	
4-539.2300	Medical, Dental, Life	36,000	36,000	36,000	\$ 24,000	
4-539.2400	Workers Compensation	9,000	9,000	9,000	\$ 9,000	
	TOTAL PERSONNEL	204,022	226,008	234,000	\$ 180,700	-22.78%
OPERATING SERVICES						
4-539.3100	Professional Services	10,000	7,500	6,000	\$ 2,000	
4-539.3110	Special Master	2,000	2,000	1,500	\$ -	
4-539.3400	Contractual Services	15,000	15,000	15,000	\$ 23,500	
4-539.4100	Telephone	5,000	4,000	4,500	\$ 1,700	
4-539.4200	Postage & Freight	2,000	2,000	2,000	\$ 500	
4-539.4300	Utilities	7,000	13,000	13,000	\$ 13,000	
4-539.4310	Utilities, Mehlenbacher Road	1,000	1,000	1,000	\$ 1,000	
4-539.4320	Utilities- Bridge Decorative	2,400	2,400	2,400	\$ 2,400	
4-539.4400	Rents & Leases	1,000	1,000	1,000	\$ 2,600	
4-539.4500	General Insurance	12,100	12,500	13,250	\$ 18,000	
4-539.4600	Building Repair & Maintenance	15,000	18,000	16,000	\$ 20,000	
4-539.4650	Equipment Repair & Maintenance	2,500	2,500	2,500	\$ 2,000	
4-539.4660	Vehicle Repair & Maintenance	2,000	1,800	1,800	\$ 3,000	
4-539.4670	Rotary Flag Repair Maintenance	1,500	1,200	1,200	\$ 1,000	
4-539.4680	Park Maintenance	14,000	14,000	14,000	\$ 18,000	
4-539.4700	Printing/Binding/Reproduction	1,000	1,000	1,000	\$ 300	
4-539.4900	Other Current Charges	500	500	750	\$ 1,000	
4-539.4910	Emergency Management	1,000	1,000	1,000	\$ 3,000	
4-539.5100	Office Supplies - Maps	1,000	750	750	\$ 500	
4-539.5200	Fuel	6,000	4,000	4,000	\$ 1,800	
4-539.5250	Uniforms	1,000	1,000	1,000	\$ 1,000	
4-539.5260	Special Events	5,000	5,000	5,000	\$ 4,000	
4-539.5270	Operating Supplies - General	7,000	7,000	6,500	\$ 3,500	
4-539.5300	Road Materials & Supplies	1,500	1,500	3,000	\$ 4,000	
4-539.5400	Dues/Memberships/Publications	250	250	250	\$ 500	
4-539.5470	Training & Education	500	500	500	\$ 500	
	TOTAL OPERATING	117,250	120,400	118,900	\$ 128,800	8.33%
ROADS/STREETS MAINT						
4-541.5310	Paving & Sidewalk	4,000	10,000	15,000	\$ 15,000	
4-541.5320	Drainage	5,000	10,000	10,000	\$ 5,000	
4-541.5330	Street Lights	17,000	17,000	17,000	\$ 18,000	
4-541.5340	Street Signs	1,200	1,200	1,000	\$ 1,000	
4-541.5350	Traffic Controls	14,000	2,000	2,000	\$ 2,000	
	TOTAL ROAD/STREET MAINT	41,200	40,200	45,000	\$ 41,000	-8.89%
RESERVES FOR FUTURE USE						
4-541.9020	Drainage	63,221	88,191	119,280	\$ 20,468	
4-541.9030	Revised Comp Plan	1,000	-	-	\$ -	
4-541.9040	Roof Replacement	3,000	3,000	3,000	\$ 5,000	
4-541.9050	Computer Equipment	2,000	2,000	2,000	\$ -	
4-541.9060	Air Conditioning System	-	5,000	5,000	\$ 25,000	
4-541.9070	Street Improvement - Committed	-	-	-	\$ 100,000	
	TOTAL RESERVES	69,221	98,191	129,280	\$ 150,468	16.39%
	TOTAL	431,693	484,799	527,180	500,968	-4.97%



**City
of
Belleair Bluffs**

**Capital Fund
Revenues**

CITY OF BELLEAIR BLUFFS
WHERE THE MONEY COMES FROM
FY 17-18 CAPITAL FUND REVENUE



State Revenue Sharing	290,000	95%
Interest Earnings	1,000	0%
Appropriated Reserves	14,000	5%
	\$ 305,000	100%

FY 17-18 October 1, 2017 - September 30, 2018
 City of Belleair Bluffs
 Estimated Revenues
 Capital Fund 7

	FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 BUDGET	FY 17/18 PROJECTED	% Increase (Decrease)
FUND 7 Capital Projects Fund FUND BALANCE, OCTOBER 1	575,591	250,313	432,122	536,972	
Account # REVENUES					
STATE SHARED REVENUES					
312.4100 Local Option Sales	24,000	24,000	30,000	\$ 30,000	
312.6000 1 Cent Sales	150,000	160,000	220,000	\$ 210,000	
337.3000 Grants	415,000	-	-	\$ 50,000	
TOTAL STATE SHARED REVENUES	589,000	184,000	250,000	\$ 290,000	16.00%
INTEREST					
361.1000 Interest	1,400	1,000	1,000	\$ 1,000	
TOTAL INTEREST	1,400	1,000	1,000	\$ 1,000	0.00%
RENTAL INCOME					
362.1000 Bay Way Property	6,300	6,300	-	\$ -	
TOTAL RENTAL INCOME	6,300	6,300	-	\$ -	0.00%
APPROPRIATED RESERVES					
389.0000	417,301	-	-	\$ 14,000	
TOTAL RESERVES	417,301	-	-	\$ 14,000	0.00%
TOTAL REVENUE	1,014,001	191,300	251,000	\$ 305,000	21.51%



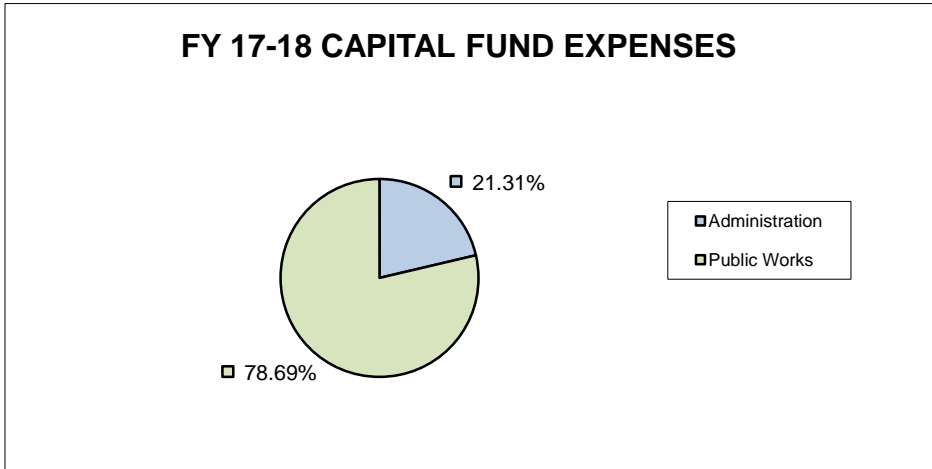
**City
of
Belleair Bluffs**

**Capital Fund
Expenditures**

CITY OF BELLEAIR BLUFFS

WHERE THE MONEY GOES

FY 17-18 CAPITAL FUND EXPENSES



Administration

Operating	-	
Debt Service	65,000	
Reserves	-	
	<u>\$ 65,000</u>	21.31%

Public Works

Operating	15,000	
Capital	225,000	
Reserves	-	
	<u>\$ 240,000</u>	78.69%
	<u><u>\$ 305,000</u></u>	100.00%



**City
of
Belleair Bluffs**

**Administration
Expenditures**

FY 17-18 October 1, 2017 - September 30, 2018
 City of Belleair Bluffs
 Administration Capital Fund 7

Account #		FY 14/15 BUDGET	FY 15/16 BUDGET	FY 16/17 BUDGET	FY 17/18 PROJECTED	% Increase/ (Decrease)
	OPERATING					
1-510.4920	2749 Bayway Taxes	2,200	2,200	2,200	\$ -	
	TOTAL OPERATING	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>\$ -</u>	-100.00%
	DEBT SERVICE					
1-519.7110	Principal Loan 67	53,801	43,925	43,930	\$ 44,000	
1-519.7210	Interest Loan 67	28,000	24,810	23,020	\$ 21,000	
	TOTAL DEBT SERVICE	<u>81,801</u>	<u>68,735</u>	<u>66,950</u>	<u>\$ 65,000</u>	-2.91%
	RESERVE					
	Land Acquisition	-	-	50,000	\$ -	
	TOTAL RESERVE	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>\$ -</u>	
	TOTAL ADMINISTRATION	<u>84,001</u>	<u>70,935</u>	<u>119,150</u>	<u>\$ 65,000</u>	-45.45%



**City
of
Belleair Bluffs**

**Public Works
Expenditures**

FY 17-18 October 1, 2017 - September 30, 2018
 City of Belleair Bluffs
 Public Works Capital Fund 7

		FY 14/15	FY 15/16	FY 16/17	FY 17/18	% Increase/ (Decrease)
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>(Decrease)</u>
Account #	OPERATING CAPITAL					
4-539.3400	Contractual	10,000	6,875	7,000	\$ 15,000	
	TOTAL OPERATING CAPITAL	<u>10,000</u>	<u>6,875</u>	<u>7,000</u>	<u>\$ 15,000</u>	114.29%
	CAPITAL					
4-541.6310	Parks and Recreation	-	-	-	\$ 50,000	
4-541.6330	Drainage - Dolphin	920,000	68,750	70,000	\$ 175,000	
	TOTAL CAPITAL	<u>920,000</u>	<u>68,750</u>	<u>70,000</u>	<u>\$ 225,000</u>	221.43%
	RESERVES					
4-541.9020	Drainage	-	44,740	54,850	\$ -	
	TOTAL RESERVES	<u>-</u>	<u>44,740</u>	<u>54,850</u>	<u>\$ -</u>	100.00%
	TOTAL PUBLIC WORKS	<u>930,000</u>	<u>120,365</u>	<u>131,850</u>	<u>\$ 240,000</u>	82.03%



CITY OF BELLEAIR BLUFFS

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

MAYOR:
CHRIS ARBUTINE SR.

CITY CLERK
DEBRA S. SULLIVAN, MMC

COMMISSIONERS:
JOSEPH BARKLEY, III
JACK NAZARIO
TAYLOUR SHIMKUS
SUZY SOFER

CITY ATTORNEY
THOMAS J. TRASK, ESQ.

Dear Resident,

Improving Belleair Bluffs' infrastructure has been a major focus for our City for many years. It is the belief of city staff and elected officials that such projects should continue to be our focus. Fourteen projects are currently proposed for improvements. The City presents a five year capital improvement plan in each budget year. Some improvements are projected outside the five year plan. Attached is a map representing the capital improvement projects along with their proposed yearly prioritization ranking.

The City Commission authorized Advanced Engineering; the city staff engineer to complete a Roadway Assessment Evaluation on the roadways East of Indian Rocks Road. Once the study is complete the projects will be prioritized after measuring the collected data. This information will then be combined into a composite ranking.

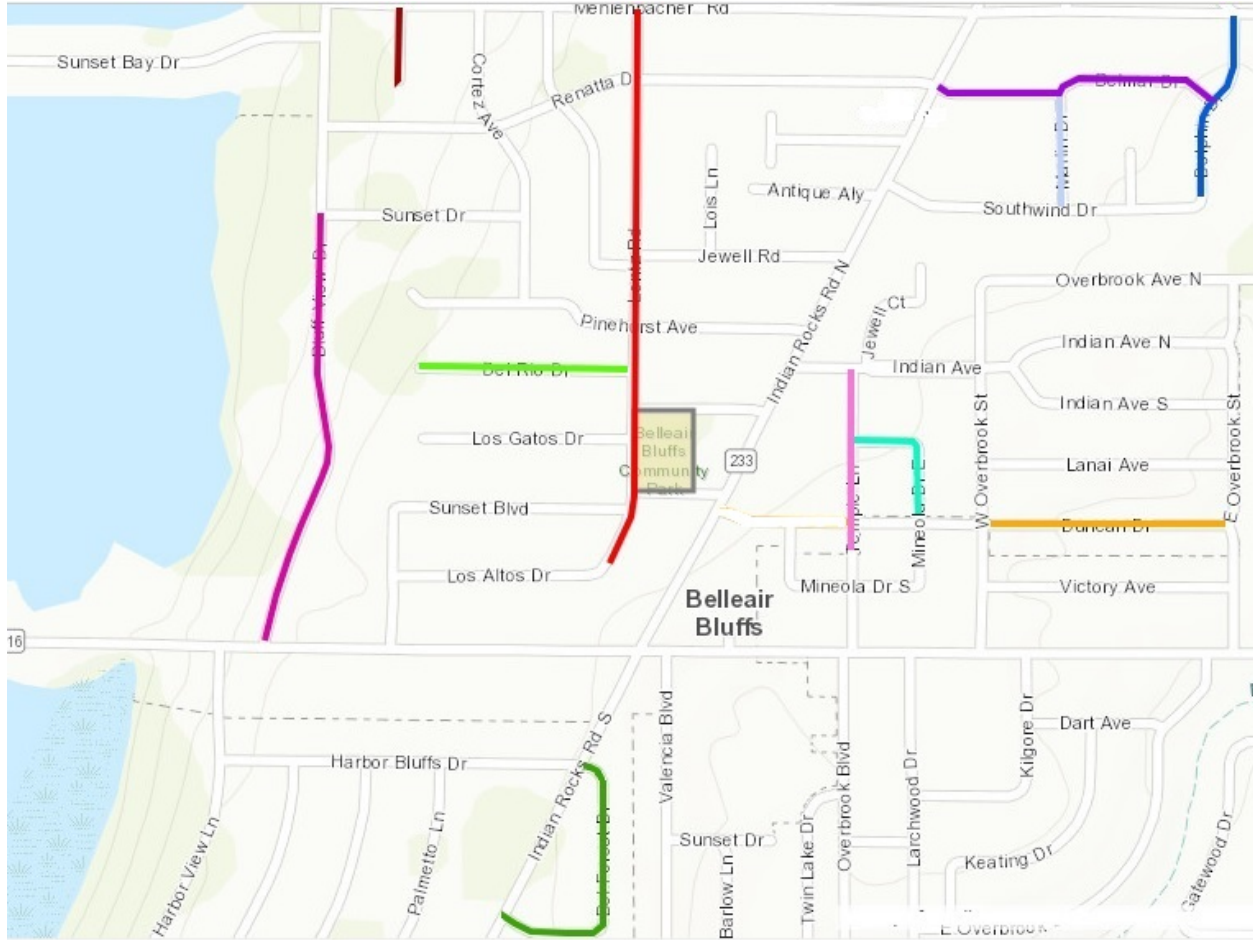
Although a Capital Improvement Plan is approved, emergency road and street repairs may occur from time to time which may affect the Plan schedule. Total re-construction projects are more extensive and include the need for piping and road-base repair. The plan is to schedule these types of projects in conjunction with Pinellas County sewer/pipe repair. Alternately, mill and re-surface projects are less invasive and require the stripping and replacement of asphalt alone; these projects can be completed in a more timely fashion and are far more cost-effective.

Our goal is to continue to provide safe roadways for our residents. We believe that this plan will move our City forward and will continue to make Belleair Bluffs a beautiful place to live.

Chris Arbutine Sr.
Mayor

Capital Improvement Projects

The below dates may be subject to change. If a road is not marked, it has either already undergone construction or is not slated for construction over the next five fiscal years.



#	Project	Beg. F/Y	Scope	#	Project	Beg. F/Y	Scope
1	Dolphin	17/18	Drainage	8	Belmar	21/22	Drainage
2	Oakridge	17/18	Mill and re-surface	9	Bluff View**	21/22	Total re-construction
3	Community Park*	17/18	Park Improvements	10	Del Rio**	21/22	Total re-construction
4	Mineola N.	18/19	Mill and re-surface	11	Dolphin	21/22	Mill and re-surface
5	Mineola E.	18/19	Mill and re-surface	12	Duncan	21/22	Mill and re-surface
6	Temple	19/20	Mill and re-surface	13	Lentz	21/22	Mill and re-surface
7	Bel-Forest	20/21	Total re-construction	14	Marlin	21/22	Total re-construction

*Project may qualify for grant funds from FRDAP Resolution 2016-05

**Projects may qualify for matching grants funds from SWFWMD

2017-2018 Budget Year

The following Schedule of Capital Improvements is hereby 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 thousands of dollars

Drainage Improvements (Streets)	2017-18	2018-19	2019-20	2020-21	2021-22
Bel Forest				40	
Belmar					135.8>
Bluff View					**800>
Del Rio					**600>
Dolphin	190				56.0>
Duncan					82.4>
Temple			40		
Mineola Dr. N.		60			
Mineola Dr. E.		60			
Lentz					113.2>
Oakridge	5				
Community Park Improvements - FRDAP GRANT	*50				
Marlin					140>
Totals	245	120	40	40	1927.4

FY 17/18 PROPOSED MILLAGE RATES

	FY 17/18 MILLAGE RATES	GROSS TAX VALUE \$ 211,033,907	TOTAL Ad Valorem	BUDGET AT 97 PERCENT
	5.0000		\$1,055,170	\$1,023,514
roll back rate	5.0004	same revenue as current	\$1,055,254	\$1,023,596
current budgeted rate	5.3500		\$1,129,031	\$1,095,160
	5.5480		\$1,170,816	\$1,135,692
	5.5785		\$1,177,253	\$1,141,935
	5.6000		\$1,181,790	\$1,146,336
requires majority	5.1637		\$1,089,716	\$1,057,024
requires 2/3 vote	5.6801		\$1,198,694	\$1,162,733

GROSS TAXABLE VALUES

	FY 14/15	FY 15/16	FY 16/17	FY 17/18
\$	172,297,516	\$ 183,448,014	\$ 197,094,833	\$ 211,033,907

FY 17/18
\$ 211,033,907
\$ 13,939,074 increased tax dollar value
7.07% increased taxable values

Proposed as of September 2017