



**City Council Meeting
City of Belleair Beach, Florida**

**Monday, May 6, 2024
Community Center, 6:00 PM**

**PUBLIC MEETING NOTICE
AGENDA**

Call to Order
Prayer of Invocation by Councilmember Bankard
Pledge of Allegiance
Roll Call

1. Approval of Agenda.
2. Citizens Comments. (Each speaker will be recognized once and will be limited to a (3) three-minute presentation on any subject that is not on the Agenda)
3. Presentation: Pinellas County Sheriff's Office
 - Law Enforcement monthly report
 - Code Enforcement monthly report
4. Presentation: Pinellas Suncoast Fire & Rescue District
5. City Attorney Report
6. City Manager Report
7. City Clerk Report

Consent Agenda

8. Approval of April 8, 2024, City Council Meeting Minutes
9. Approval of April 22, 2024, City Council Work Session Minutes

Regular Agenda

10. Consideration of Accepting the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending September 30, 2023 (Presented by Saltmarsh, Cleaveland, and Gund, Certified Public Accountants)
11. Consideration of Appointment to the Planning and Zoning Board
 - Luc Beaudoin
12. Consideration of Ordinance 24-02, An Ordinance Of the City Council Of The City Of Belleair Beach, Florida, Amending The Belleair Beach Code Of Ordinances, Subpart B – "Land Development Code" Chapter 94 – "Zoning", Article I – "In General", Section 94-2 "Definitions", To Amend The Definition Of "Substantial Improvement" To Reduce The Look-Back Period For Substantial Improvement Calculations Down From Five Years To One Year; And Amending Article V – "Supplementary District Regulations", Division 1 – "Generally", Section 94-255 – "Alterations, Improvements And Repairs" To Align With

Floodplain Ordinance Requirements; Providing For Implementation; Providing For Resolution Of Conflicts; Providing For Severability; And Providing For An Effective Date. (First Reading) (City Attorney Mora)

13. Consideration of Ordinance 24-03, An Ordinance Of the City Council Of The City Of Belleair Beach, Florida, Amending The Belleair Beach Code Of Ordinances, Subpart B – “Land Development Code” Chapter 94 – “Zoning”, Article IV – “Districts”, Division 3 – “Residential Low (RL) District II”, Section 94-220 – “Minimum Living Areas And Setbacks,” To Reduce The Side Setback For Specified Lots In The Belleair Beach 1st Addition Subdivision; Providing For Implementation; Providing For Resolution Of Conflicts; Providing For Severability; And Providing For An Effective Date. (First Reading) (City Attorney Mora)
14. Consideration of Ordinance 24-04, An Ordinance Of the City Council Of The City Of Belleair Beach, Florida, Amending The Belleair Beach Code Of Ordinances, Subpart B – “Land Development Code” Chapter 94 – “Zoning”, Section 94-172 – “Fences,” And Section 94-251 “Fences, Walls And Hedges” To Allow For Fences, Walls, Or Hedges On Seawall Caps; Providing For Implementation; Providing For Resolution Of Conflicts; Providing For Severability; And Providing For An Effective Date. (First Reading) (City Attorney Mora)
15. Consider Authorizing a Purchase Order for Engineering Services to Replace the South Park Seawall
16. Unfinished Business
17. City Council Comments

Adjournment

Any person who decides to appeal any decision of the City Council with respect to any matter considered at this meeting will need a record of the proceedings and for such purposes may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based. The law does not require the City Clerk to transcribe verbatim minutes, therefore, the applicant must make the necessary arrangements with a private reporter or private reporting firm and bear the resulting expense. Any person with a disability requiring reasonable accommodation in order to participate in this meeting should call 727-595-4646 or fax a written request to 727-593-1409.

Renee Rose, CMC
City Clerk

Upcoming Meetings and Events

as of May 2, 2024

Park and Recreation Board Meeting

May 14, 2024
2:00pm

City Council Work Session

Monday, May 20, 2024
6:00pm

City Council Meeting

Monday, June 3, 2024
6:00pm



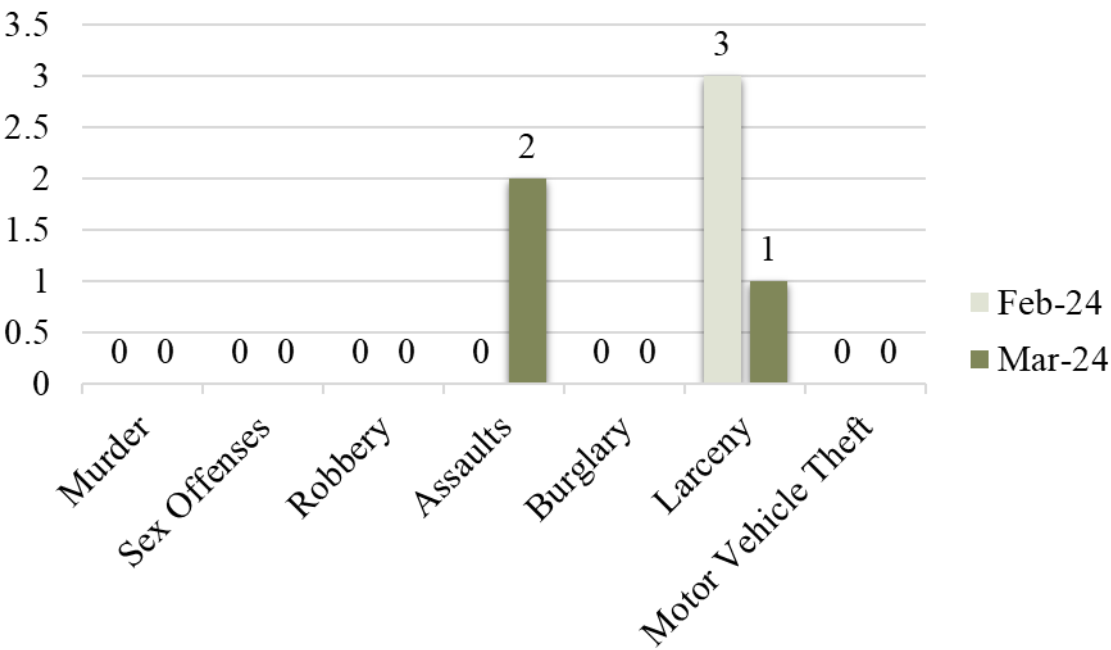
STRATEGIC PLANNING DIVISION

BELLEAIR BEACH MONTHLY ANALYSIS

Select UCR Property & Person Crimes

March 2024

Select UCR Property & Person Crimes	February 2024	March 2024	March 2023 YTD	March 2024 YTD
Murder	0	0	0	0
Sex Offenses	0	0	0	0
Robbery	0	0	0	0
Assaults	0	2	3	2
Burglary	0	0	0	0
Larceny	3	1	0	4
Motor Vehicle Theft	0	0	0	0
GRAND TOTAL	3	3	3	6



Arrests

March 2024

There was a total of **4** people arrested in the City of Belleair Beach during the month of March resulting in the following charges:

ARREST TYPE & DESCRIPTION	TOTAL
Felony	2
Grand Theft-Auto	1
Possession Of Controlled Substance	1
Misdemeanor	1
Possession Of Drug Paraphernalia	1
Traffic Felony	2
Driver's License Suspended/Revoked-3rd Conviction	1
Felony Habitual Traffic Offender	1
Traffic Misdemeanor	3
Driver's License Suspended/Revoked	1
Driving Under The Influence	1
No Valid Driver's License	1
Grand Total	8

*Information provided reflects the number of arrests (persons arrested) as well as the total charges associated with those arrests.

Deputy Activity

There was a total of **644** events in the City of Belleair Beach during the month of March resulting in **728** units responding.

The table below reflects the top twenty-five events to include both self-initiated and dispatched calls in the City of Belleair Beach for the month of March. **CAD data is filtered by problem type.*

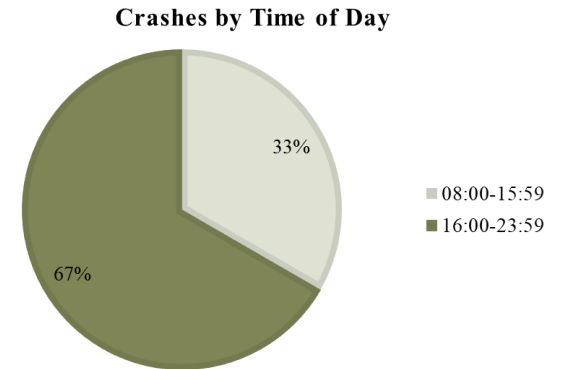
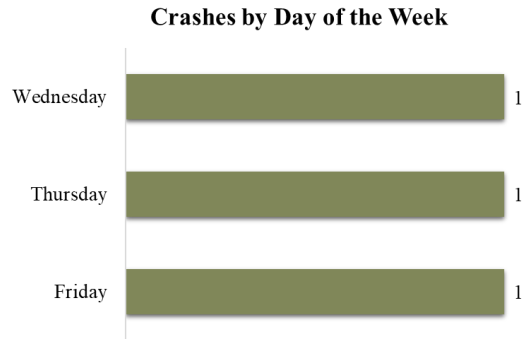
March 2024

DEPUTY ACTIVITY	TOTAL
Directed Patrol	176
Vehicle Abandoned/Illegally Parked	123
Traffic Stop	114
House Check	46
Ordinance Violation	25
Traffic Control	23
Information/Other	15
Contact	14
Assist Citizen	14
Special Detail	14
911 Hangup Or Open Line	10
Area Check	6
Suspicious Vehicle	4
Building Check Business	4
Transport Prisoner	4
Suspicious Person	4
Open Door/Window	4
Traffic Violation	3
Accident	3
Noise	3
Trespass	3
Assist Motorist	2
Assist Other Agency	2
Animal Call	2
Boating Vessel Stop	2

Crash & Citation Analysis

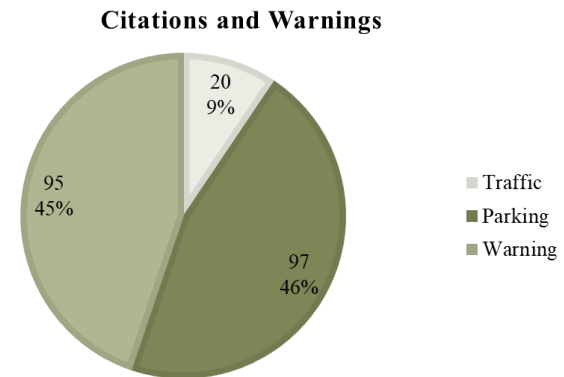
There were **3** crashes in the City of Belleair Beach during March 2024. **Crash data is filtered by disposition type and may include “accident and hit and run” problem types.*

CRASH LOCATIONS	TOTAL
103 8th St	1
3100 Gulf Blvd	1
Howard Drive/Gulf Blvd	1



There were a total of **212** citations and warnings issued in the City of Belleair Beach during March 2024.

TOP 10 TRAFFIC CITATION LOCATIONS	TOTAL
Causeway Blvd & Cedar Drive	5
Causeway Blvd & Palm Drive	3
Gulf Blvd & 8th St	2
Causeway Blvd & Gulf Blvd	1
Gulf Blvd & 19th St	1
Gulf Blvd & 16th St	1
Gulf Blvd & 6th St	1
Gulf Blvd & 20th St	1
3100 Gulf Blvd	1
0 Belleair Beach Causeway	1

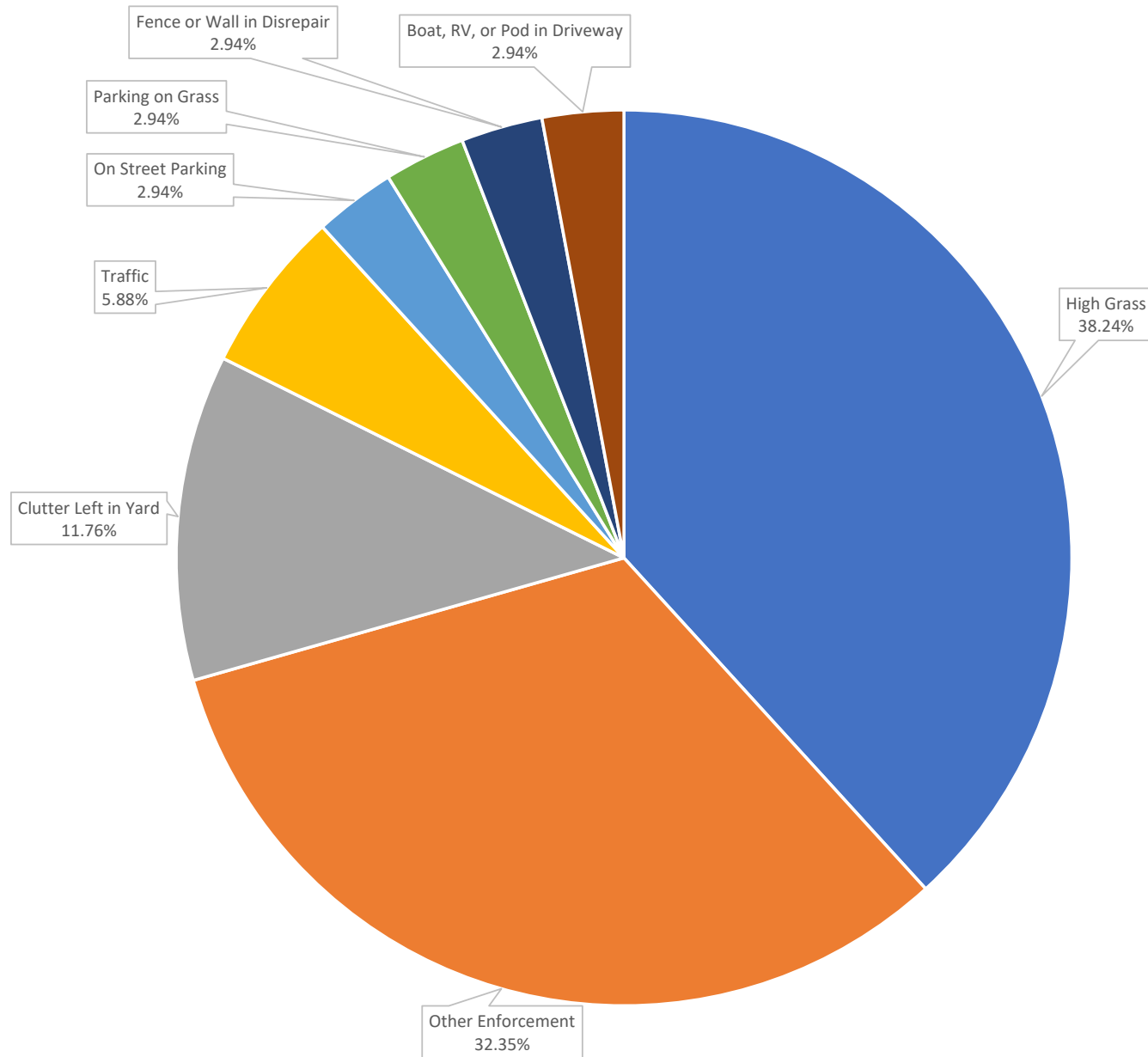




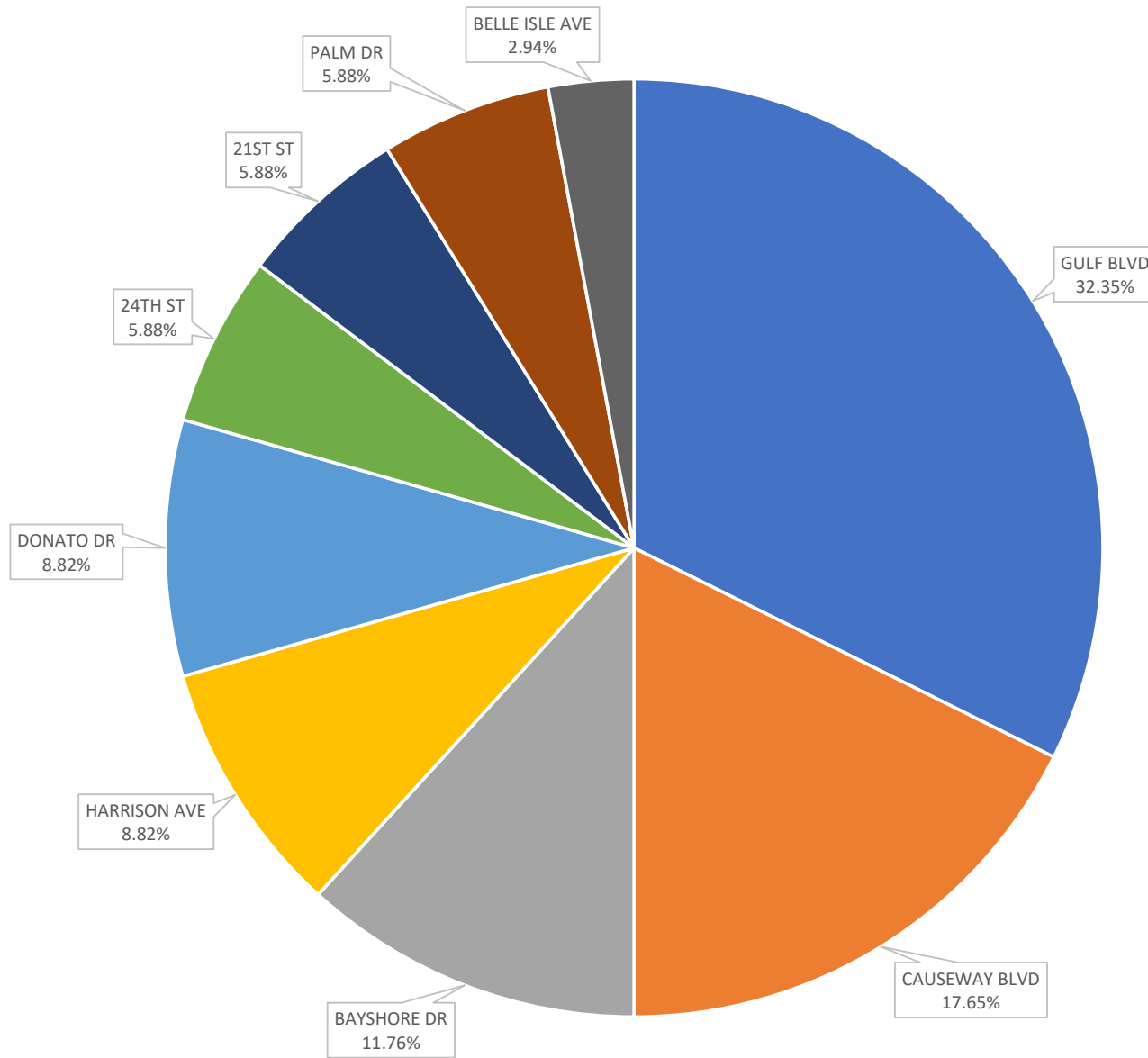
MONTHLY CODE ENFORCEMENT REPORT

Category	Action DATE	Open DATE	Closed DATE	DAYS OPEN	#	Street	SOURCE	STAFF	COMMENTS
High Grass	3/28/2024	3/22/2024	4/8/2024	17	103	21ST ST	On view	PCSO	Follow up high grass and weeds. Previous 5 Day notice. Still uncut. Update to City.
Other Enforcement	3/26/2024	3/26/2024	3/26/2024	0	444	CAUSEWAY BLVD	On view	PCSO	Polaris Beach Patrol - No Issues to report.
High Grass	4/8/2024	4/8/2024	4/8/2024	0	412	BELLE ISLE AVE	On view	PCSO	Vacant Lot - Weeds and overgrowth - Silk Fence Down Closed with City Contact w/owner.
High Grass	4/8/2024	3/22/2024	4/8/2024	17	103	21ST ST	On view	PCSO	F/U high grass and weeds and landscaping rock in front - Lawn Cut and rock removed.
High Grass	4/8/2024	3/22/2024	4/8/2024	17	2204	DONATO DR	Complaint	PCSO	Follow Up high grass and weeds. Previous letter notice. Lot is cut and in compliance.
Boat, RV, or Pod in Driveway	4/8/2024	4/8/2024	4/9/2024	1	201	GULF BLVD	On view	PCSO	Boat and trailer in front yard. Previous warning. Owner advised only there few hours. Was moved.
High Grass	4/9/2024	4/9/2024	4/23/2024	14	1041	PALM DR	On view	PCSO	Weeds and Grass highly overgrown. Previous warnings. 5 Day Notice issued. Photos to City.
Traffic	4/9/2024	4/9/2024	4/9/2024	0	22nd	BAYSHORE DR	On view	PCSO	B/U BB1A regarding Suspicious person. County contract worker.
High Grass	4/9/2024	4/9/2024	4/9/2024	0	2300	BAYSHORE DR	Complaint	PCSO	Complaint regarding high grass and weeds. 5 Day Notice was issued. Lawn was cut in compliance.
Fence or Wall in Disrepair	4/11/2024	4/10/2024	4/11/2024	1	1820	GULF BLVD	Complaint	PCSO	Complaint ref dividing wall needing cleaning. Contact with owner advised would correct issue.
High Grass	4/11/2024	4/11/2024	4/11/2024	0	2841	GULF BLVD	Complaint	PCSO	Complaint regarding vacant lot overgrown and high grass. Letter from City.
Other Enforcement	4/11/2024	4/11/2024	4/11/2024	0	201	HARRISON AVE	Complaint	PCSO	Complaint regarding trash cans without lids blowing debris. All debris properly bagged and placed.
High Grass	4/11/2024	4/11/2024	4/11/2024	0	3100 BLK	GULF BLVD	On view	PCSO	Vacant Lot overgrown with high grass. Photos to City - Closed Letter issued by City for compliance.
Other Enforcement	4/11/2024	4/11/2024	4/11/2024	0	204	HARRISON AVE	Complaint	PCSO	Complaint regarding reckless boater. Vessel located behind 3201 Wedgewood - Info rapt to Marine.
Other Enforcement	4/14/2024	4/14/2024	4/14/2024	0	444	CAUSEWAY BLVD	On view	PCSO	B/U IRIA regarding Domestic Dispute - Vehicle stopped on female involved . NFA.
Other Enforcement	4/14/2024	4/14/2024	4/14/2024	0	444	CAUSEWAY BLVD	On view	PCSO	Beach Patrol on Polaris ATV - No Code Violations Observed.
Other Enforcement	4/14/2024	4/14/2024	4/14/2024	0	2250	GULF BLVD	Complaint	PCSO	Complaint regarding suspicious person on top of Dunes - FIR completed subject moved on.
Other Enforcement	4/15/2024	4/15/2024	4/15/2024	0	444	CAUSEWAY BLVD	On view	PCSO	Area Checks throughout City. No new violations.
High Grass	4/19/2024	4/19/2024	4/23/2024	4	110	24TH ST	On view	PCSO	High grass and weeds at location. 5 day Notice given to resident photos to City.
High Grass	4/23/2024	4/11/2024	4/11/2024	0	3100 BLK	GULF BLVD	On view	PCSO	F/U high grass and weeds. Vacant Lot still overgrown No Change. Email to City.
High Grass	4/23/2024	4/9/2024	4/23/2024	14	1041	PALM DR	On view	PCSO	F/U high grass and weeds surrounding residence. Some portions cut - still overgrown Letter by City.
High Grass	4/23/2024	4/19/2024	4/23/2024	4	110	24TH ST	On view	PCSO	F/U regarding high grass in yard - previous 5 day notice - Yard cut and in compliance.
Clutter Left in Yard	4/24/2024	4/24/2024	4/29/2024	5	2109	BAYSHORE DR	Complaint	PCSO	Complaint of garbage cans left in front of home over 24 hours - 5 Day Notice issued - photo to City.
Clutter Left in Yard	4/24/2024	4/24/2024	4/27/2024	3	2250	DONATO DR	On view	PCSO	Large amount of debris and clutter observed in front yard - 5 Day Notice - Photos sent to City.
Other Enforcement	4/24/2024	4/24/2024	4/24/2024	0	209	HARRISON AVE	On view	PCSO	Contact Call Requested by contractor of location. Explained permits needed for County also NFA.
Clutter Left in Yard	4/27/2024	4/24/2024	4/27/2024	3	2250	DONATO DR	On view	PCSO	F/U regarding 5 Day Notice - Clutter left in front yard - Yard Cleaned up and in compliance.
High Grass	4/27/2024	4/11/2024	4/11/2024	0	3100 BLK	GULF BLVD	On view	PCSO	F/U regarding overgrown Lot - Lot still not in compliance - City Advised and Hearing Scheduled.
On Street Parking	4/27/2024	4/27/2024	4/27/2024	0	HOWARD	GULF BLVD	On view	PCSO	Suspicious Vehicle Parked along road - Motor Home picking up passengers from condo .
Other Enforcement	4/29/2024	4/29/2024	4/29/2024	0	444	CAUSEWAY BLVD	On view	PCSO	Beach Patrol on Polaris ATV - No Code Violations Observed.
Other Enforcement	4/29/2024	4/29/2024	4/30/2024	1	3505	GULF BLVD	Complaint	PCSO	Complaint regarding unauthorized Jet Ski tied up along slip 19 -reg 107 Harrison - 5 Day Notice.
Clutter Left in Yard	4/29/2024	4/24/2024	4/29/2024	5	2109	BAYSHORE DR	Complaint	PCSO	F/U regarding garbage cans left in front over 24 hrs. - Previous 5 Day off door - Letter by City.
Parking on Grass	4/29/2024	4/29/2024	4/29/2024	0	2509	GULF BLVD	On view	PCSO	Camaro Race Car parked in front yard - contact at residence - vehicle was removed.
Other Enforcement	4/30/2024	4/29/2024	4/30/2024	1	3503	GULF BLVD	On view	PCSO	Unauthorized jet ski at Marina removed and returned to owners residence by City Staff - Incident Report.
Traffic	4/30/2024	4/30/2024	4/30/2024	0	WST BAY	CAUSEWAY BLVD	On view	PCSO	Vehicle stop resulting in Warrant Arrest and impound.

Categories



Streets



OUTSTANDING CODE VIOLATIONS

Violation Category	#	STREET NAME	START DATE	DAYS OPEN	COMMENTS
Plant Overgrowth Obstructing	107	21st Street	6/28/23	313	Approximately \$47,500.00 in unpaid fines. Property in process of being cleaned up and sold. City Attorney in contact with title company and attorney to negotiate a lien settlement.



- There were 15 calls for service into Belleair Beach, including Motor Vehicle Accidents, Cardiac Events and Fire Alarms.
- PSFRD has outfitted the new jet ski for water rescue, and training is underway. We also recently conducted water rescue training with the Coast Guard to enhance our operations.
- The purchase of land to build a new fire station to better serve Belleair Beach is moving along smoothly.
- We are continuing in the design phase for the new mainland fire station to replace the 50-year old station.



**City Manager Report
May 2024**

Project / Discussion Item	Key Dates	Assistance Required	Status
Gulf Blvd Undergrounding		None	Phase I is complete and ready for Duke's portion of the work. Phase II survey has been completed and permits approved. UCF will be installing the Spectrum conduit once material arrives. Material should arrive in a few weeks.
Stormwater Improvement Projects		None	Morgan Drive, 25 th Street, 24 th Street and 23 rd Street curb replacement underway. These streets will be milled, repaved and restored as a section. Contractor plans to move to the South project area of 9 th Street, Harbor Drive, Cedar Drive, Spruce Drive and Palm Drive.
Code Review Services	May 6th – First reading of select less restrictive ordinances.	None	Mr. Serna and Manager are compiling recommendations and planning the more restrictive ordinances for FY 2025.
Gulf and Causeway Blvd Intersection Study	May 1 st – Member Roberts and Manager met with Pinellas County Public Works Traffic Division.	None	A state of the art high definition traffic control camera was installed at intersection. AI software is operating the intersection with a noticeable improvement. Pinellas County will be providing a report and recommendation to the Manager.

RFP for Auditing Services	<p>April 16th – Audit Committee recommended the approval of ACFR Draft for FYE 2023 and provided recommendations to the Auditor RFP.</p> <p>April 19th – RFP 2024-1 Auditing Services was posted to DemandStar.</p> <p>May 14th – Questions from firms due.</p> <p>May 31st – RFP due date.</p>	None	Five auditing firms have downloaded the RFP documents.
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City Clerk Report April 2024

Item	Description
3 Meetings	Council meeting, Council work session, Planning and Zoning Board
	Prepared agendas
	Prepared meeting minutes
	Prepared meeting agenda and materials for Planning and Zoning Board, Audit Committee, and Park and Recreation Board meetings
Communications	Continued to enhance new website, sent city emails as needed, began drafting newsletter
Event	Planned and organized the Annual Board Appreciation Luncheon



**City Council Meeting
City of Belleair Beach, Florida**

**Monday, April 8, 2024
Community Center, 6:00 PM**

PUBLIC MEETING MINUTES

The meeting was called to order at 6:00pm by Mayor Dave Gattis. The invocation was given by Mayor Dave Gattis followed by a Pledge of Allegiance to the Flag of the United States of America.

Roll Call: Present were Councilmembers Frank Bankard, Lloyd Roberts, and Kim Shaw Elliott; Mayor Dave Gattis; City Manager Kyle Riefler, City Attorney Randy D. Mora, and City Clerk Renee Rose

For continuity, items are listed in agenda order although not necessarily discussed in that order.

1. Swearing in of Public Officials.

City Attorney Mora administered the Oath of Office to Councilmember Frank Bankard and Councilmember Kim Shaw Elliott.

2. Approval of Agenda.

MOTION was made by Councilmember Bankard and seconded by Councilmember Roberts to approve the agenda.

Motion passed 4-0.

3. Citizens Comments. (Each speaker will be recognized once and will be limited to a (3) three-minute presentation on any subject that is not on the Agenda)

Iris Maluka, 110 1st St, spoke, in part, about the damage to her property and the 50% FEMA rule. She's been told the work to restore her home is \$14,000 over the 50% rule. She received a denial letter and was told to demolish the house. The FEMA regulation has a substantial improvement and substantial damage. They have been without a house since December.

Joseph Manzo, 102 7th St, said he will speak for 12 minutes, as three other people are gave him their three minutes. He spoke, in part, about a letter the Belleair Beach City Attorney received from the Town of Belleair Shore that he believed was withheld from council requesting reimbursement of legal fees and reporting a violation of the interlocal agreement as it pertains to parking passes. He urged council to not pay Belleair Shore.

Tammie Levenda, 97 Harbor Dr, spoke as the chair of the Belleair Beach Community Foundation. They are raising funds to commemorate Veterans with a memorial at Crossman Park. She shared the plans for monuments, benches and possibly a fountain. They need to raise \$15,000 by July and plan to have a ribbon cutting in November.

Marcie Maluka, 110 1st St, spoke about her experience with illness due to mold when her house was flooded. She moves around a lot now because her family has been told they can't fix their home, and this has affected her being able to keep up with her studies.

4. Presentation: Pinellas County Sheriff's Office.

- **Law Enforcement monthly report**

The representative for PCSO reviewed the monthly report. There were 873 calls for service in March and 152 citations issued.

Councilmember Bankard said he received 2 complaints from residents who were asked to move from Belleair Shore beach and asked about the high means water mark. The deputy couldn't speak to the actual number without a survey.

- **Code Enforcement monthly report**

City Manager Kyle Riefler reported that most cases are unpermitted remodels. As the growing season is starting, they are sending notices on weeds and high grass.

Councilmember Roberts asked if 107 21st St is occupied. City Manager Riefler said it's not. Roberts asked if the city can abate. City Attorney Mora said cities can abate nuisances but should exhaust all other measures first.

5. Presentation: Pinellas Suncoast Fire & Rescue District

Representatives from PSFRD were not available.

6. Presentation: FEMA Lookback Period/Cumulative Substantial Improvement for Beach Communities

- **Sean Haydon, St. Petersburg College Student**

Sean Haydon, St. Petersburg college student in Public Policy and Administration, introduced himself as having chosen the City of Belleair Beach 5-year lookback period as his Capstone project. He shared the results of his research for council consideration.

7. Quarterly Board Reports

- **Board of Adjustment (no report)**
- **Citizens Advisory Committee (no report)**
- **Park and Recreation Board**
- **Planning and Zoning Board (no report)**

Park and Recreation Chair Patti Roberts reported on recent and upcoming activities of the board. They are selling merchandise at the community center. The most recent beach cleanup had 12 attendees, which is more than they usually have. The board recently conducted park surveys on the city's green spaces. There have been many improvements to the parks over the past year. The board wants to place flowers in the medians. They are discussing a mural on the building wall at Morgan Park and will bring concept ideas to council. The board also suggested signs with more positive messages, rather than signs with big red 'no' symbols that aren't welcoming.

Councilmember Elliott suggested more dog bag dispensers be installed throughout town.

8. City Attorney Report

City Attorney Randy Mora said the legislative session ended March 8th. He provided council legal updates on the more significant changes they are monitoring. He also provided a legal memo providing analysis concerning recent Supreme Court ruling on social media use by public officials. Mora provided a response to Mr. Manzo's claim that the letter from Belleair Shore was withheld. The letter was not withheld. It was dated after the election and arrived in Mr. Mora's

office on March 25. Mora contacted the Belleair Shore city attorney and was told she abruptly left the firm. Mora contacted their interim counsel and had planned to address on April 1, but the meeting was rescheduled to April 8. Mora addressed council that the letter was requesting out of pocket attorney fees for costs that Belleair Shore incurred litigating Belleair Beach residents. Mora doesn't believe that is a responsibility of this city and communicated that to their counsel. Regarding the parking pass, the broader concern lies with the interlocal agreement. It would benefit from a revision. If both parties agree the problem is the interlocal agreement, then they can pursue a revision. The letter does not threaten litigation. The letter was not withheld for any other reason than to allow Mora to provide the council will full context. Mora then provided Councilmember Bankard the state statutes for the mean high water line, noting it can't be pointed to on a map tonight. Mora closed by thanking Sean Haydon for his research and presentation.

Councilmember Bankard asked why they didn't get a copy of the letter. Mora said he received it and intended to provide context at the April 1 meeting. He didn't want to provide the letter and then leave town and be unavailable for discussion. There has been conflict between the two jurisdictions, and it's best to address openly in a public forum. Bankard believes the other jurisdiction didn't follow the interlocal agreement. Bankard said he's seen surveyors on the beach after each storm collecting data and has been told they give the information to the county, so he asked the county to provide some definition of where the mean high water line is. Beachgoers don't know where they can be on the beach. Mora can look into it. Mayor Gattis asked if renegotiating the agreement is coming the new Belleair Shore attorney or their commission. Mora doesn't know and said no matter who wrote the letter, it could have ended many ways, but ended with a suggestion to renegotiate the agreement. The preference is to reach an amicable solution. Mora doesn't believe Belleair Shore is legally entitled to funds.

Councilmember Elliott asked what the effective date is of the charter amendment regarding a quorum that was passed at the election. Attorney Mora said it takes effect immediately. It's interpreted that a quorum is a majority of the council as seated. Additionally, no action of the council shall be valid unless adopted by an affirmative vote of a majority of council. Councilmember Bankard said the meeting shouldn't have been canceled last week because they would have had a quorum of three. He also asked what the statute of limitations is to file an appeal on a charter amendment. Mora said it would be in the state statutes.

9. City Manager Report

City Manager Kyle Riefler noted the city posted door hangers on March 19 for the stormwater project. The contractor has begun on the north end of the project but will move to the southern end if the city comes to a decision on the study. There will be a work session on April 22 to continue the code review project. The Audit Committee will meet April 16 to review the audit and the audit RFP. Riefler noted he will be out of the office attending training April 23-26, but will be available by phone or email.

Mayor Gattis asked about the results they received regarding the stormwater pump study. Manager Riefler said Engineer Fluty worked with the pump manufacturer and came up with a double pump design so that if one pump malfunctions, the system still works. Riefler asked the engineer if they can run a one pump system to reduce costs. The engineer provided cost estimates for two locations, 9th St and 7th St. The engineer is working on fitting one pump into a precast structure to simplify the project and reduce costs. Councilmember Roberts asked if there's a timetable for the contractor working on the stormwater project. Manager Riefler said 6 months is optimistic but can't commit to that. Councilmember Elliott asked when they will receive a final report. Riefler said he will push for that this week, and Engineer Fluty will be at the next work session. Elliott referenced the code review project, specifically the sign ordinance, and recommends simplifying it and providing a handout to residents that's easy to understand. Attorney Mora said they can simplify but will need guidance.

10. City Clerk Report

CONSENT AGENDA

11. Approval of March 4, 2024, City Council Meeting Minutes

12. Approval of March 18, 2024, City Council Work Session Minutes

13. City Council Acceptance of the 2024 Pinellas County Multi-Jurisdictional Community Rating System Annual Report For Program For Public Information, Flood Insurance Improvement Plan and Flood Response Plan

- This annual report presents the ongoing status of Pinellas County's Program for Public Information (PPI), which includes the Flood Warning and Response

14. Consideration of Approval of a new Statewide Mutual Aid Agreement (SMAA) with the State of Florida, Division of Emergency Management

MOTION was made by Councilmember Bankard and seconded by Councilmember Elliott to approve the Consent Agenda.

Motion passed 4-0.

REGULAR AGENDA

15. Consideration of Applicants to Fill One (1) Vacant City Council Seat to a term ending November 2026

- Doug Prescott, Jr.
- David Tennian
- Anders Wellings

Mayor Gattis summarized his reasons for appointing only one applicant based on 82% of the voters approved the charter amendment to reduce to a council of five. Applicants were then provided an opportunity to introduce themselves and answer questions from council.

Public Comments:

Doug Prescott Sr., 100 Aleta Dr, spoke in support of Doug Prescott Jr. Prescott Jr. has lived here his entire life and both his father and grandfather served on council. They have a long history in the city and care about it.

Jody Shirley, 207 Harrison Ave., thanked the candidates and spoke in support of Prescott Jr. She thought they were adding three members tonight. Mayor Gattis said they will have a motion on it, but he proposed only one because a large majority of the community wants five members. They are not required to fill all seats.

Mayor Gattis called for a paper ballot vote ranking the applicants 1 – 3:

Councilmember Elliott: 1-Anders Wellings, 2-David Tennian, 3-Doug Prescott Jr.

Councilmember Bankard: 1-Anders Wellings, 1-David Tennian, 1-Doug Prescott Jr.

Councilmember Roberts: 1-David Tennian, 2-Anders Wellings, 3-Doug Prescott Jr.

Mayor Gattis: 1 – Doug Prescott Jr., 2-Anders Wellings, 3 – David Tennian

City Attorney Mora suggested selecting only one member versus a ranked vote. Mayor Gattis called for a second vote, this time choosing only one:

Councilmember Elliott:	Anders Wellings
Councilmember Bankard:	Doug Prescott, Jr., David Tennian, and Anders Wellings
Councilmember Roberts:	David Tennian
Mayor Gattis:	Doug Prescott, Jr.

Attorney Mora said 2.06(c) of the Charter states “a vacancy on the council shall be filled by a majority vote of the remaining members of the council.” There are four members of the council, so a majority vote would be three. He suggested having a discussion on the council’s goal and how it intends to proceed. Councilmember Bankard said it was suggested to fill one seat, but it hasn’t been motioned. The charter says seven members. They have three people who want to serve. The voters chose to reduce it to five at the next election, so council should put them all on. Councilmember Roberts said they should listen to the citizens. They voted by a large margin to go to a council of five. He supports appointing one. Councilmember Elliott said they aren’t required to fill all positions, but they have people willing to serve. Mayor Gattis said he brought this item forward so it looks like the future of the council and what the citizens voted for and he stands behind going to a five member council.

Public Comment included:

Jody Shirley, Harrison Ave., said the charter allows for drawing of straws and they may need to do that if no one is willing to give.

Joseph Manzo, 7th St., said the idea sold to the voters was that they couldn’t get seven people to run. Three people stepped forward tonight which would make seven. He supports taking them all. People have been leaving council for a variety of reasons, so they can’t have too many people on council. He continued, stating that charter changes don’t become effective until they are filed with the state. If that’s the case, they still have a seven-member council.

Tammie Levenda, Harbor Dr., said she voted to decrease the council to five people because no one was running and the fear that the state would take over, but she has no issue with seven people on the council until the next election.

Hart McIntyre, 2040 Hibiscus Dr., said the people voted to get council to five. This city has more council members than other cities that are much larger. Having seven has prevented them from getting business done in the past. They can get business done with five.

City Attorney Mora read Charter section 9.01, which states “upon adoption of the Charter amendment by majority vote of the electors, council shall have the amendment incorporated into the Charter. The revised Charter shall then be filed with the Florida Department of State, and it will then be in effect.” The language from the Florida Statute states “upon adoption of an amendment to the Charter of a municipality by a majority vote of the electors (...) the governing body of said municipality shall have the amendment incorporated into the charter and shall file the revised Charter with the Department of State. All such amendments are effective on the dates specified therein or as provided in the Charter.” The date specified therein was immediately effective upon adoption, however the Charter states that all amendments be filed with the state and then be in effect. He recommended tabling this issue.

Mayor Gattis recommends holding a special council meeting prior to the work session scheduled on April 22. Councilmember Bankard said they should proceed as the agenda states and follow the Charter as it states. He read the question as stated on the approved ballot measure: “Shall the City amend the Charter to provide for a city council composed of five at-large council members, including the Mayor, as opposed to the existing language providing for a city council composed of seven at-large city council members, including the Mayor, and adjust the corresponding voting requirements for the council to take action?” He noted it doesn’t say it is in effect today. Attorney Mora said the language in the amendment ordinance does provide

the date. Nothing in the Charter mandates only filling a single seat; it's at the discretion of this council. He explained that the transition is complicated because there are three vacancies. If all positions were filled, the council would transition to a five-member body during the November 2026 election. If council chooses, they can still transition in November 2026. Council has the option to fill one or three seats. Mora's advice is to table this to a later date. Bankard said putting three members on tonight would not be in violation of anything.

MOTION was made by Councilmember Roberts and seconded by Councilmember Elliott to table the item to April 22.

Motion failed 3-1.

Councilmember Bankard said they have three people, and they should take them all. They wouldn't have this problem if they had put two people on in December instead of one. Councilmember Roberts said other larger cities have five council members.

Mayor Gattis called for another vote asking for a Yes or No on each candidate:

Councilmember Elliott: Y – Anders Wellings, N – David Tennian, N – Doug Prescott Jr.

Councilmember Bankard: Y – Anders Wellings, Y – David Tennian, Y – Doug Prescott Jr

Councilmember Roberts: N – Anders Wellings, Y – David Tennian, N – Doug Prescott Jr

Mayor Gattis: N – Anders Wellings, N – David Tennian, N – Doug Prescott Jr.

Item failed due to lack of motion.

16. Nomination and Election of Vice Mayor by Ballot

Citizen comments included three residents sharing their support for Councilmember Roberts and three residents sharing their support for Councilmember Bankard.

MOTION was made by Councilmember Bankard and seconded by Councilmember Roberts to nominate and elect a vice mayor.

Councilmember Bankard thanked everyone who wrote in their support. He was unaware of an email campaign until he got an update Friday afternoon. He loves the city and wants to serve the people lawfully. He is the senior council member. He has volunteered for every event for 10 years.

Councilmember Elliott shared reasons behind her intent to vote for Councilmember Roberts.

Mayor Gattis said he wouldn't have any issue working with either nominee until today when he saw the email Councilmember Bankard sent out asking for people to contact the city. In the email, Bankard wrote that he was able move a change in the ordinance of the 5-year look back rule. Gattis doesn't see Bankard as a team player. After reading the letter, Gattis will not support Bankard. Bankard said the Charter doesn't say they are a team. They are elected individuals.

Councilmember Roberts appreciates the support that he got this evening. He didn't send anyone an email and appreciates that people were writing to the city for him unsolicited. Both he and Bankard have the capability to do this job and Roberts would love the opportunity. Roberts addressed Bankard's email where Bankard said he was the only council member that did not say they view this as a thankless job. Roberts has never said that it was. Roberts said when he came onto council, they didn't open the meeting with a prayer of invocation, and he feels good that he was able to change that.

Mayor Gattis called for a vote by paper ballot:

Councilmember Elliott:	Roberts
Councilmember Bankard:	Bankard
Councilmember Roberts	Roberts
Mayor Gattis:	Roberts

Motion failed 3-1.

Mayor Gattis said this will need to be added to the next meeting agenda, pending receipt that the Charter amendments are transmitted to the state.

17. Consideration of a Selecting Councilmembers as Alternate Voting Delegate #1, and Alternate Voting Delegate #2 for the Barrier Islands Governmental Council (BIG C)

- **Nominate and elect alternate voting delegates**

MOTION was made by Councilmember Elliott and seconded by Councilmember Roberts to accept nominations for Alternate Voting Delegate for the BIG-C.

Councilmember Elliott nominated herself, seconded by Councilmember Bankard.

Councilmember Roberts nominated himself, seconded by Councilmember Bankard.

Motion passed 4-0.

Mayor Gattis clarified that Councilmember Elliott would be Alternate #1 and Councilmember Roberts would be Alternate #2.

18. Consideration of Appointment/Reappointment of Citizens Advisory Committee Members

Mayor Gattis said this is to consider reappointing Ron Ciganek, Mark Goldman, John Handzuk, Rob Risberg and Thomas Elliot and appointing Tammie Levenda as an Alternate.

MOTION was made by Councilmember Bankard and seconded by Councilmember Roberts to reappoint and appoint members to the Citizens Advisory Committee.

Motion passed 4-0.

19. Consideration of Reappointment of Park and Recreation Board Member

MOTION was made by Councilmember Bankard and seconded by Councilmember Elliott to reappoint John Wagner to the Park and Recreation Board.

Motion passed 4-0.

20. Consideration of Reappointment of Planning and Zoning Board Members

MOTION was made by Councilmember Bankard and seconded by Councilmember Elliott to reappoint Angela Berry and Brenda Buonasera to the Planning and Zoning Board.

Motion passed 4-0.

21. Consideration of Reappointment of Board of Adjustment Members

Mayor Gattis said this is to consider reappointing Board of Adjustment Members Mike Kelly, Jane Mason Goldman, David Gardella, Marv Behm, and Alternate Gerald Wiszowaty.

MOTION was made by Councilmember Bankard and seconded by Councilmember Elliott to reappoint members and alternate members to the Board of Adjustment.

Motion passed 4-0.

22. Consider Authorizing an Amendment to Piggyback Agreement for Consulting Services Related to Utility Undergrounding and Approval to Execute Purchase Order

City Manager Riefler summarized his staff report, stating this is an amendment to the piggyback agreement the city signed in September 2022. This agreement to install conduit for Spectrum for Phase 2 of the undergrounding project is less than the costs of Spectrum's subcontractors. The contractor is already mobilized and doing the conduit for Duke Energy.

MOTION was made by Councilmember Roberts and seconded by Councilmember Bankard to authorize the City Manager to amend the piggyback agreement and execute the purchase order with Utility Consultants of Florida.

Motion passed 4-0.

23. Consider Authorizing the Execution of a Purchase Order with Charter Communications Holdings, LLC

City Manager Riefler summarized his staff report, stating this service can only be offered by Charter Communications. He needs council approval to execute the purchase order.

MOTION was made by Councilmember Roberts and seconded by Councilmember Bankard to authorize the City Manager to execute a purchase order with Charter Communications Holdings, LLC.

Motion passed 4-0.

24. Unfinished Business

None

25. City Council Comments

Councilmember Bankard said he was accused of not being a team member. He played team sports when he was younger. He served business administrations as part of a team. Team is not in the city's Charter or the Constitution. He votes his conscience and will follow the city's Charter and the oath he took tonight to the letter of the law.

Councilmember Roberts said teamwork is very important but doesn't need to be written. It's an understood benefit to the city. Recently this same four-person council worked together to move things forward. They negotiated. They shouldn't be negotiating; they should vote their heart. Once the council is set with the correct number, they won't be faced with that situation again.

Councilmember Elliott said they are a team in that they are equally committed to pursuing the best interests of this community. At the same time, they are independent and have responsibility to vote their own voice.

Mayor Gattis thanked everyone for coming out tonight. He looks forward to a resolution when the Charter is officially changed.

Adjournment

MOTION was made by Councilmember Bankard and seconded by Councilmember Roberts to adjourn the meeting at 9:08pm.

Motion passed 4-0.

Date Approved

APPROVED: _____
Dave Gattis, Mayor

ATTEST: _____
Renee Rose, CMC
City Clerk



**City Council Work Session
2024 City of Belleair Beach, Florida
6:00 PM**

**Monday, April 22,
Community Center,**

PUBLIC MEETING MINUTES

The meeting was called to order at 6:00pm by Mayor Dave Gattis followed by a Pledge of Allegiance to the Flag of the United States of America.

Roll Call: Present were Councilmembers Frank Bankard, Lloyd Roberts, Kim Shaw Elliott, Mayor Dave Gattis, City Manager Kyle Riefler, City Attorney Randy Mora, and City Clerk Renee Rose.

For continuity, items are listed in agenda order although not necessarily discussed in that order.

1. Code Review – Chapters 70, 74, 78, 82, 86, 90

Mayor Gattis asked Mr. Luis Serna, from Calvin, Giordano & Associates, what stood out as suggestions for change. Mr. Serna said Parks and Recreation is an optional item for concurrency management. The city is not required to have a level of service standard for Parks and Recreation and Transportation. Section 70-7 Proportionate Fair-share language is out of date and nonconforming to the county's mobility management system. Mr. Serna moved to the next Chapter 74, Floodplain Management, he doesn't recommend major changes. City Manager Riefler sent the city's ordinance to the state for review before they make any changes. Mr. Serna said Chapter 78 can be incorporated into Chapter 94. City Attorney Mora asked if the LPA is typically found in other sections. Mr. Serna confirmed that it's under an administrative section with other boards. Mr. Serna moved on to 82 – Satellite Antennas. He didn't have any notes and wasn't sure if this section was needed. Attorney Mora said it's prudent to have the regulation if it's an issue. Mayor Gattis called on resident Marv Behm, Louisa Dr., to speak. Mr. Behm said the old satellites and antennas were to be in the center, mounted to the house on waterfront properties. He recommended not removing the code because there are new satellite technologies that may require a house-mounted satellite. Riefler said he's not had to refer to this chapter, but it's good to have. He noted Pinellas County has a code that prohibits sunlight from solar panels glaring into a neighboring window. They may consider something similar. Member Bankard noted a concern with setbacks and believed the recently installed antenna encroached on that. Attorney Mora said this is different as this is applicable to satellite antennas and not telecommunications antennas. Mr. Serna skipped to Chapter 90 – Subdivisions. He suggested adding a provision for minor lot revisions, unities of title, and lot splits that can be approved administratively. Gattis asked who would have authority to sign off. Mr. Serna said he would work that out with the city manager. There was further discussion about lot sizes, non-conforming lots, and joining lots. Mora said council can define the policy but provide for administrative approval. Member Elliott expressed concern that large homes would be built and be out of character of the neighborhood. Bankard noted that FEMA rules prevent the city from issuing permits on the traditional slab homes they currently have. Riefler asked about replatting versus unionizing lots. Mr. Serna said they can set up a process to do it administratively rather than go through the planning board. Mr. Behm noted several issues to consider when joining or splitting lots, like driveway approaches and multiple utility taps. Mr. Serna returned to Chapter 86 – Signs. Attorney Mora shared the recent history of the current draft of the sign ordinance. It's very robust, but Manager Riefler expressed no concern of administering it. Mora said he can revise it based on direction from the council. He summarized the challenges regarding sign regulations. Mayor Gattis views the ordinance as a means to prove the city did everything they could do to prevent potential litigation. Mora confirmed it provides the city a defensible position, if challenged.

Gattis noted Riefler didn't have issue administering this but asked about Code Enforcement. Riefler said they come to him with any questions. Gattis asked about the ability to make a guide. Riefler said he can make a brochure. Member Bankard said it's overwhelming and he thinks it goes against the Reed case. They haven't enforced a sign ordinance in four years and haven't had issues. This ordinance is government overreach. Member Elliott expressed concerns that the citizens won't understand. She asked for examples of ordinances from other communities in the state. Mora can research how other communities have done this. He said there were only two firms willing to rewrite these ordinances when the Reed ruling came down. His firm has taken what was done then and adapted it towards their clients. There are other approaches. He works for a consensus direction and can look to Mr. Serna for additional context. Bankard asked if a large sign in his yard is protected by free speech. Mora said it's protected by the First Amendment, but the city can have time, place, and manner restrictions. Bankard said they should leave the sign ordinance alone. Mora said the existing code has language they cannot enforce. He advises not holding it in abatement. Gattis said they have seen abuse in the past. They do need to regulate signs to avoid problems in the future. Mora said the struggle comes from non-commercial temporary signage. He will provide examples from other communities. Mr. Serna said this community is unique because it doesn't have commercial and that's where most sign regulations are focused. Member Roberts supports reviewing other cities' codes and using parts that work best for their residential community. It's important that staff is comfortable with enforcement. Gattis suggested Member Elliott review this with the examples from other communities. If they want to remove things, he wants to see what they absolutely must keep. Mora encouraged council to share anything they may be aware of or concerned about so he can factor those issues into the draft. Gattis shared some issues that occurred to initiate this review. Mora will get examples from other communities in the state and will bring this back at the June work session. Roberts said less is not always better. Staff need to be able to point to specific language.

2. Discussion of Stormwater Study – Engineer Larry Fluty

Engineer Larry Fluty shared four potential options for a stormwater pump system at 9th Street and one option for 7th Street. He worked with MWI Pumps to get a pump size and costs. The options for 9th Street would carry water to the north to the creek and discharge it out to the intracoastal. The options discussed were based around where the pumps and controller would be placed, and where the pipe would be installed. Mr. Fluty said they tried to keep all options in the right-of-way or publicly owned land. Mayor Gattis asked about the height of the well out of the ground. Mr. Fluty said the top would be ground level. The control box would be the item above ground and is usually 4-5 foot stainless steel box. Member Roberts noted that the pumps would discharge the water into the open creek and gravity takes it out to the intracoastal. He asked what would happen if there's a very high tide. City Manager Riefler said the water would have to come up all the way to the top of the swale to block the pipe. Roberts asked if it floods currently. Riefler said yes and it backs up into the retention pond. Member Elliott asked if that has ever overflowed. Riefler has not seen it, but said it was close during Idalia. Gattis asked how the water exits the seawall. Riefler said there's a pipe from the retention pond under the road. Gattis said the options are all pretty much equal and asked if there is any advantage to picking a particular location for the pump station. Mr. Fluty said there's the most advantage by picking the lowest downstream point, but there isn't much difference with these elevations. It becomes an aesthetic and cost preference. Gattis said the residents in the area should be consulted. Bankard said the only aesthetic concern is the control box. Elliott asked if they could put panels around it. Mr. Fluty said yes if there's room. Bankard said MWI Pumps has built some where the control box is buried. Mr. Fluty said it can be in an underground vault if they can keep it watertight. Bankard said the residents won't be upset if it gets rid of the flooding. Gattis said hiding everything would drive up cost. Mr. Behm said the pump in front of a home is a deterrent and he recommends moving it to city property. Additionally, he asked how it would be powered when the power goes out. Mr. Fluty said it's like sanitary lift stations with back up power. Mr. Behm said they have emergency generators brought out. He said there was a seawall planned for that area in the past. If that was put in, the swale could be made

larger. Bankard had heard about the seawall and agreed that it would reduce the issue. Gattis called for a focus on the pump stations with the understanding they won't prevent flooding but will reduce the amount of flood time. Bankard said when water breaches the seawall, there's 2-4 feet of water in the street. With the pumps, it would only be for a short period of time. There would be water in the street, but not the houses. Gattis said the other advantage would be the check valve closing during high tide and there's torrential rain. Elliott asked for the engineering attributes of each of the four options. Mr. Fluty summarized the key points of the first option. Gattis said the exit should be over the seawall and not through it. Mr. Fluty said the discharge line on the first option is an 8" force main. The water can go one way because of the check valves. Elliott asked if there was an option for moving the discharge line into the street. Mr. Fluty said yes, but it would be more expensive.

Mayor Gattis called for a brief recess at 7:38pm. The meeting resumed at 7:44pm.

Discussion continued with key attributes of the additional options, showing different locations for the pump system. Pumping the water to the creek is the least expensive way of getting discharge out of the street. All options are around the same cost. Mayor Gattis said option three is the least invasive aesthetically. Member Roberts compared the costs between options one and two and didn't see costs associated with cutting through the street in option two. Mr. Fluty didn't include a line item but did include it in the overall cost. Gattis asked if this project would cause any changes to the existing citywide stormwater project. Manager Riefler said no. Gattis inquired about costs to run power to the pump system. Mr. Fluty needs to meet with Duke Energy but would estimate an additional \$50,000. Member Bankard asked how much the city takes in each year with the stormwater tax. Riefler said \$170,000-\$175,000. Bankard suggested increasing the tax to collect \$250,000 a year. Riefler said they collect \$30 every two months. Bankard suggested a \$5-\$10 increase. Gattis asked how they planned to fund this project. Riefler said the city has reserves. Bankard said if this works, there may be other areas around the whole city. Gattis supports the project but asked Elliott and Bankard to speak to their neighbors in the project area because they will be the ones affected. He doesn't want residents to think this will stop the flooding, but it will help remove the flooding after it happens. Member Elliott asked if the current project will help 9th Street. Mr. Fluty said it will help get water to the collection points more efficiently. Elliott asked that the current project be moved back to 9th Street before storm season begins. Gattis said that will only work if they select an option that doesn't cross the street. He then asked about a timeline on this project. Mr. Fluty said the project would take 6-8 months. Riefler said Duke would need to run 3-phase power and that will take time to go through engineering. Elliott asked which option is preferred. Mr. Fluty said option one because it doesn't cross the street and keeps everything on one side of the street. Gattis noted that Duke may need cut the street to install power. He suggested not moving the current project yet. They may do the work, and then tear it up to make this happen. Bankard said they aren't losing anything by waiting. Roberts said the current street project would have a minimal impact. Option one would be the best approach, but they need to talk to the residents. Elliott asked if they would consider undergrounding the control box because of the pipes coming out of the ground. Gattis said it would just be a control panel, not pipes. Elliott said the box on 22nd street has pipes. Riefler said it's conduit for the electrical panel. There was discussion on the size of the box, which Mr. Fluty said they can dictate. Gattis said it needs to be higher than the water. Roberts asked about 7th Street. Gattis said there is only one option. Mr. Fluty said the wet well is in the park area. There was discussion regarding 7th Street costing more than 9th Street because the pipe is longer and will go under the boat ramp driveway. There was further direction for Bankard and Elliott to discuss with the neighbors, but to do it individually.

3. General Business

Member Roberts asked about appointing a new council member or members. Mayor Gattis shared his thoughts about not appointing anyone right now, including in part, the candidates' lack of engagement and the seated council is getting work done. Roberts asked if anyone can apply, if interested. Gattis said they aren't open for applications. Gattis said they have three elected officials

that were elected at the will of the people. The appointments are for people the citizens did not select. Elliott noted that Mr. Wellings has attended meetings. Gattis noted that none of the applicants have served on any committees. He asked if it's the right thing to do by adding people who have had very little interaction with city business. He has concerns with filling three seats because there would be four nonelected members. Roberts said some residents expressed concern about that. He asked what would happen if someone else wants to apply. Gattis said they would have to reopen the application period. Attorney Mora said council has the discretion to accept candidates at any time. They have established qualifying periods in the past, but they can solicit on an open basis. It's helpful to have a deadline, but it's not required. The council can appoint provided the person is a qualified elector of the city, and the clerk verifies they are a resident and a registered voter. Gattis appreciated Member Elliott for being on council. Business would have stopped because they didn't have anyone apply at that time. Gattis would like to wait to bring in a new member at this time. Elliott thanked Gattis for his comments and recognizing they are doing well. When they faced the importance of the four-member quorum and four-member unanimous vote, she issued a call to residents emphasizing the importance of more people on council. Mr. Wellings came forward on his own. Having one more member would avoid ties and help with physical quorum. They all have committed to being here twice a month, but things do come up. She asked Attorney Mora if they can change the physical quorum requirement. Mora explained that physical quorum isn't covered in the city's charter or ordinance or a state statute that he can point to. The Sunshine Law requires an open and public meeting; the Attorney General's office provided an opinion that it requires physical quorum. It's preserved as part of the spirit of the Sunshine Law in making all affairs of the council transparent and visible to the public. Gattis said they've postponed meetings for lack of quorum and have adapted. Roberts asked what the current quorum is. Mora said it's always been a majority of the council, so as long as they have been a council of four, the quorum is three. The issue before was the requirement for voting. Now they only need a majority of council to take official action and not four. Bankard said they've made great improvements to the audio system to attend remotely. Mora expressed concern about council members attending remotely if they are having a quasi-judicial hearing. Gattis asked if there's consensus for postponing the appointments and reopening the application period later. Bankard said the mayor is chair of the city and if he wants to delay, Bankard doesn't have issue with it. Roberts asked if they could bring the candidates back if they wanted to vote. Gattis said someone would have to put it on the agenda and pass a motion. If someone wants to bring it back up, he asked that they open it for the entire city to apply. Council is electing this person, not the citizens.

Adjournment

MOTION was made by Member Bankard and seconded by Member Roberts to adjourn the meeting at 8:41pm.

Motion passed 4-0.

Date Approved

APPROVED: _____
Dave Gattis, Mayor

ATTEST: _____
Renee Rose, CMC
City Clerk

City of Belleair Beach, Florida



Annual Comprehensive Financial Report Fiscal Year Ended September 30, 2023



City of Belleair Beach, Florida

Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2023

Prepared by the Department of Finance

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BELLEAIR BEACH, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023
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CITY OF BELLEAIR BEACH, FLORIDA
BELLEAIR BEACH, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
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April 29, 2024

To the Honorable Mayor and City Council Members
City of Belleair Beach, Florida

State law (section 218.32, Florida Statutes, as amended) requires that all general-purpose local governments publish within nine months after the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with generally accepted, in the United States of America, auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Belleair Beach, Florida (the City) for the fiscal year ended September 30, 2023.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the presentation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by Saltmarsh, Cleveland and Gund, P.A. a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2023, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended September 30, 2023 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Profile of the Government

The City of Belleair Beach, Florida was incorporated in 1950 and was chartered pursuant to Chapter 166 Florida Statutes, with a Mayor form of government. An amendment to the charter effective March 10, 2004 adopted the council-manager form of government. The City currently occupies a land area of eight tenths of a square mile and serves an estimated population of 1,641 in 2023. The City is empowered to levy property tax on both real and personal properties located within its boundaries but is unique because it does not have any commercial businesses located within the City limits (by City Charter), therefore it has no commercial tax base.

Policy-making and legislative authority are vested in a governing council consisting of the Mayor and six other members. The City Council is responsible, among other things, for passing ordinances and resolutions, adopting the budget, appointing committees and hiring the government's City Manager, City Clerk and attorney. The City Manager is the chief executive officer of the City and is responsible for carrying out the policies and ordinances/resolutions and directives of the City Council. Among other things, the City Manager will direct and supervise the administration of all departments of the City, except as provided by Charter, attend all council meetings and submit to the City Council a proposed annual budget in a timely manner each year. The Council is elected on a non-partisan basis. In even-numbered years, four council members, including the Mayor, shall be elected for a three-year term and three council members shall be elected to a three-year term in the odd-numbered years. The Mayor and council members are elected at large.

The City maintains the streets, parks and other infrastructure. Police protection is provided by the Pinellas County Sheriff's Office effective June 1, 2007 per referendum approved by citizens in March 2007. The City's recreational facilities include parks and playgrounds, beaches, tennis courts, basketball court and library services in conjunction with the Pinellas County Public Library Cooperative. The City also has marina slips available to residents. Stormwater improvements are accounted for in a separate fund beginning in fiscal year 2021. The Marina and Stormwater Enterprise Funds are included in this report.

Local Economy

The City of Belleair Beach is a residential community in a region experiencing increasing property values. The City has a healthy property tax base, other non-state derived revenue sources, and reserve funds available that will help to offset the short-term impacts of any decreased funding and considers inflationary impacts when making future budgetary projections.

In the Tampa Bay area, the unemployment rate of 3.2% in September 2023 was notably higher than the rate of 2.5% reported in 2022, as the impact of employment losses and declines in other areas of the economy have been felt close to home.

The region (which includes the City and the surrounding unincorporated area within Pinellas county) has a population base of approximately one million people, with three surrounding counties playing a vital role in the region's economy.

Operational, Internal and Budgetary Control

Operational Control:

Operational policies are continually monitored to assure that specific tasks are carried out effectively and efficiently and that results are consistent with the City's expectations. As tasks are undertaken, the City evaluates deviations and makes necessary adjustments. A workplace safety program is in place to provide for employee accident prevention training, thus minimizing accident-related losses as well as lowering premiums. Specialized training is also undertaken for specific areas of concern. The City is insured through the Florida Municipal Insurance Trust program for general and professional liability, automobile, property and workers' compensation insurance.

Internal Control:

Effective internal accounting control is a major emphasis in the City's accounting system. The City seeks to provide reasonable assurance that assets are safeguarded and that financial records are reliable for preparing financial statements and maintaining accountability. The annual budget serves as the foundation for the City's financial planning and control. Budgets are maintained at the departmental level and changes are approved by the City Manager.

Budgetary Control:

The budget is prepared using conservative assumptions of revenue and moderate expenditure growth. Department heads submit to the City Manager their budget requests during April and May of each year. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents this proposed budget to City Council for review in June. Budget workshops that are open to the public are held in June and July. The Council is required to hold two public hearings on the proposed budget and to adopt a final budget by no later than September 30th, the close of the City's fiscal year. The appropriated budget is prepared by fund and departmental details. Department heads may request transfers of appropriations within a department through a budget transfer request by the City Manager and City Treasurer provided that the total budget within a fund is not changed. However, if the total amount of budget appropriations within a fund is changed, a resolution authorizing a budget amendment is required to be approved by Council. Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented on page 23 and the Capital Projects Fund is on page 53 as part of the basic financial statements for the governmental funds. For the Marina Fund, budget-to-actual comparisons are presented on page 54. Cash temporarily idle during the year was primarily invested in money market funds. The City's surplus cash needed in the short term is invested with the State Board of Administration - Florida Prime, to maximize earnings. Additional information on the City's cash and investments can be found at Note 3 to the financial statements.

Strategic Planning and Initiatives

Every fiscal decision is carefully evaluated so the City can make informed and responsible choices to determine our priorities against ever-changing economic, environmental, and political circumstances. These principles align with the City's mission and vision from the City's Strategic Plan:

- Create a high level of resident satisfaction by focusing on a beautiful, friendly, safe, well-managed waterfront community.
- To be a premier gulf coast, residential community by creating a high level of resident satisfaction, ultimately increasing the demand for living in Belleair Beach and subsequently increasing property values.

The City of Belleair Beach has long-range plans for infrastructure improvements (streets, drainage and bridges), upgrades to parks and recreation facilities (purchase of equipment, docks, boat ramp and seawall repairs). The budget for the upcoming fiscal year ending September 30, 2024 has provided approximately \$6,028,070 for capital improvement projects impacting facilities, parks, recreation and infrastructure. Street resurfacing, valley curb repair and replacements, utility undergrounding, park renovations and upgrades, dock replacements, and stormwater improvement projects are scheduled throughout Belleair Beach during the upcoming years.

The Community Center overlooks the Intracoastal Waterway and generates rental income from weddings, parties, meetings, and fitness programs. The City believes that the Community Center enhances services to citizens, improves the aesthetics of the City and provides for a structurally and environmentally sound City Hall. The City received the proceeds of a tax-exempt bank loan in fiscal year 2006 with Truist Bank for \$3.0 million to fund the project. Per the loan agreement, quarterly principal and interest payments have been regularly made.

Based on the guidelines from the United States Treasury, the City is considered a “Non-Entitlement Unit” and was thereby the recipient of \$802,868 in funding from the Coronavirus State and Local Fiscal Recovery Funds, part of the American Rescue Plan, during fiscal years 2021 and 2022. The City utilized these funds on stormwater improvements and fully expended the funds prior to the end of fiscal year 2023.

During fiscal year 2023, the City issued debt totaling \$2,120,000 through South State Bank to accelerate stormwater improvements, including valley curb replacements and street resurfacing. As described in Management’s Discussion and Analysis, and the notes to the financial statements, this debt is accounted for in the Stormwater Fund and Capital Projects Fund based on the projects undertaken in those funds.

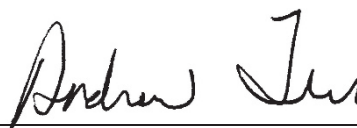
Acknowledgments

The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the Finance and Administration departments. We would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. Credit also must be given to the Mayor and the Council members for their support and for maintaining the highest standards of professionalism in the management of the City of Belleair Beach, Florida’s finances.

Respectfully submitted,



Kyle Riefler
City Manager



Andrew Tess, CPA
City Treasurer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Belleair Beach
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

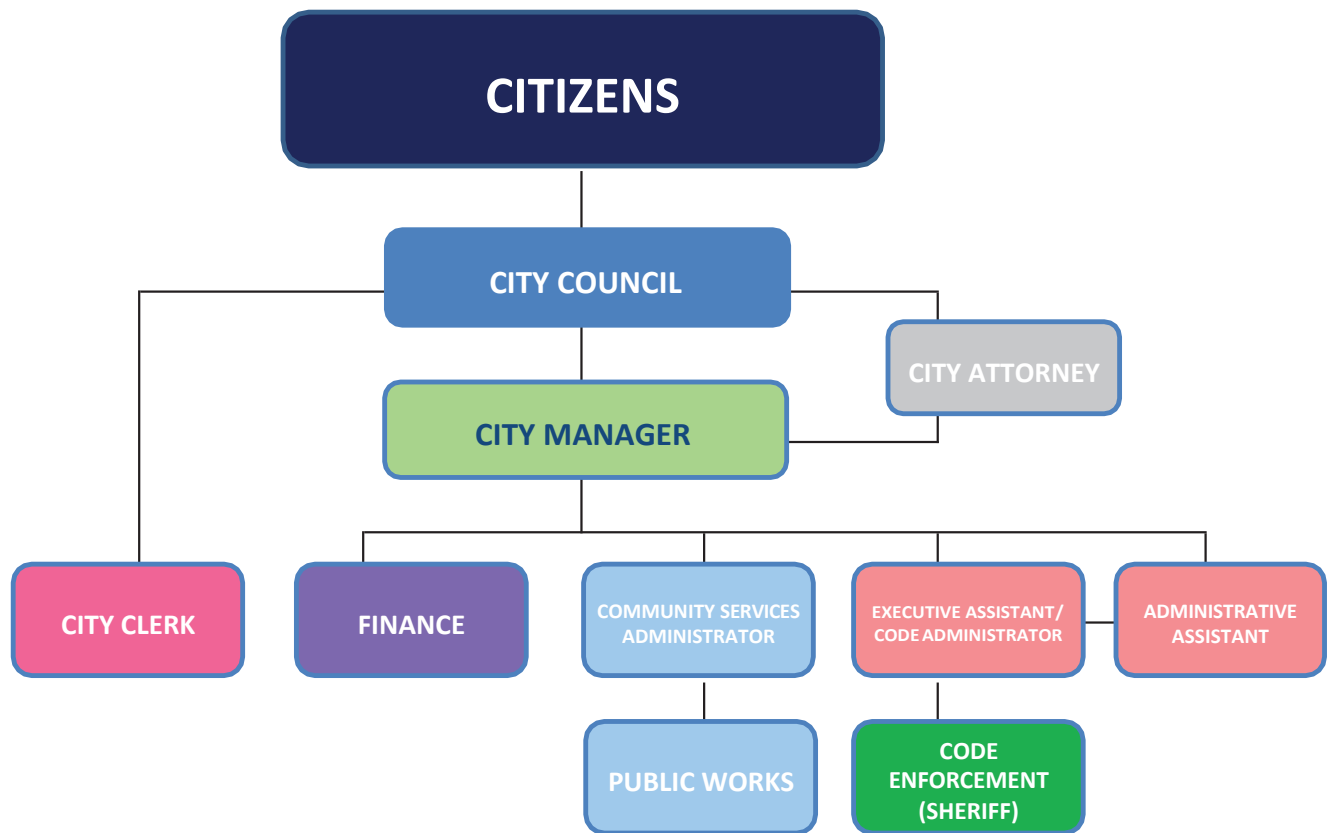
Christopher P. Morill

Executive Director/CEO

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Organizational Chart



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City of Belleair Beach, Florida

Council-Manager Form of Government

City Council:

Dave Gattis,
Mayor

Jody Shirley, Vice-Mayor

Frank Bankard, Council Member

Leslie Notaro, Council Member

Lloyd Roberts, Council Member

Belinda Livingstone, Council Member

Mike Zabel, Council Member

Chartered Officers:

City Manager: Kyle Riefler

City Treasurer: Andrew Tess

City Clerk: Patricia Gentry

City of Belleair Beach, Florida

Listing of City Officials

Fiscal Year 2023

Elected Officials:

Mayor	Dave Gattis
Vice-Mayor	Jody Shirley
Council Member	Frank Bankard
Council Member	Leslie Notaro
Council Member	Lloyd Roberts
Council Member	Belinda Livingstone
Council Member	Mike Zabel

Appointed Officials:

City Attorney	Randy Mora
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Chartered Officers:

City Manager	Kyle Riefler
City Treasurer	Andrew Tess
City Clerk	Patricia Gentry

II. FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council Members
City of Belleair Beach, Florida

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the respective budgetary comparison for the General Fund of the City of Belleair Beach, Florida (the City) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the respective budgetary comparison for the General Fund of the City as of and for the year ended September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Honorable Mayor and City Council Members
City of Belleair Beach, Florida

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-15 and budgetary comparison information on page 23 be presented to supplement the basic financial statements.

Honorable Mayor and City Council Members
City of Belleair Beach, Florida

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information which comprises the introductory section, individual fund financial statements, schedules of capital assets, and statistical section, are presented for purposes of additional analysis but do not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Tampa, Florida
April 29, 2024

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**CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

As management of the City of Belleair Beach, (the City) we offer readers of the financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Letter of Transmittal, which is on pages i-iv of this report.

FINANCIAL HIGHLIGHTS

- Total assets exceeded liabilities by \$20,447,148, representing the overall net position. Of this amount, \$9,536,912 is unrestricted.
- The assets of the City's governmental activities exceeded its liabilities at the close of the most recent fiscal year by \$17,594,939 (net position). Of this amount, \$7,481,889 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- At September 30, 2023, the City's governmental funds reported an ending fund balance of \$7,593,362, which represents an increase of \$1,509,104 or 24.8% in comparison with the prior year. The City was able to achieve this sizable increase due to intergovernmental funding recognized and new debt proceeds received.
- As illustrated by the Statement of Revenue, Expenditures and Changes in Fund Balance on page 21, the Capital Projects Fund had an increase in fund balance of \$1,335,396 for fiscal year 2023 resulting from intergovernmental funding recognized and transfers received from the General Fund. The City received \$1,909,712 in intergovernmental funding in the Capital Projects Fund, with \$1,675,011 as a reimbursement from Pinellas County for the cost of undergrounding utilities in the City.
- At September 30, 2023, the unassigned fund balance of the General Fund (not restricted, committed or assigned to any specific purpose) was \$4,480,181 or 218.1% of total General Fund expenditures of \$2,054,003.
- Governmental fund revenues increased by \$1,985,574, or 58.6% from the prior fiscal year. The City experienced higher revenue from almost all sources in addition to significant grant funding recognized in 2023.
- For the City's business-type activities, assets exceeded liabilities by \$2,852,209 (net position), with \$2,055,023 as unrestricted.
- The business-type activities operating revenue increased by \$793,538 or 304.2% overall as compared with the prior year. There was an increase in net position of business-type activities of \$745,529 that was comprised of \$742,670 from the Stormwater Fund as a result of recognizing revenue from the SLFRF/ARPA funding, and \$2,859 from the Marina Fund.

**CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Belleair Beach's basic financial statements. The City of Belleair Beach's basic financial statements are comprised of three components:

1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner that is similar to a private-sector business.

The Statement of Net Position presents information on the City's assets and liabilities, with the difference between them reported as "Net Position." The focus of the Statement of Net Position is the "Unrestricted Net Position" which is designed to be similar to a corporate entity's presentation of "bottom-line" results for the City's activities. This statement combines and consolidates the governmental funds' current financial resources (short-term, spendable resources) with capital assets and long-term obligations. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during fiscal year 2023. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, roads and streets, sanitation, and parks and recreation. The business-type activities of the City include marina slip rentals where the fees for the service typically cover the cost of operations including depreciation and a fund to account for stormwater improvements.

The government-wide financial statements include the City itself (known as the primary government), the marina slip rental operation, and the stormwater fund. Although legally separated for reporting purposes, these activities function as a department of the City for all practical purposes and therefore have been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 17 - 18 of this report.

**CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Belleair Beach, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds. The City does not present any fiduciary funds since the City is not responsible for any trustee responsibilities that would be reported in a fiduciary fund financial statement.

The basic governmental fund financial statements can be found on pages 19-23 of this report and the proprietary fund financial statements can be found on pages 24- 27.

The City adopts an annual budget for all funds and budgetary comparison statements have been provided to demonstrate compliance with these budgets.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the governmental-wide financial statements. However, as mentioned previously, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains two governmental funds, and both are considered major funds. The governmental fund statements are presented on pages 19-23 and provide a Balance Sheet, Statement of Revenues, Expenditures and Changes in Fund Balance, and the budgetary comparison for the General Fund.

Proprietary Funds

The City of Belleair Beach maintains two proprietary funds. One enterprise fund is used to account for the Marina Fund activities and the other is used to report the costs of stormwater improvements throughout the City. Enterprise and proprietary funds are used to report the same functions and the same type of information as the government-wide financial statements but are referred to as business-type activities. The City's proprietary fund financial statements provide separate information for the Marina Fund and the Stormwater Funds. The basic proprietary fund financial statements can be found on pages 24-27 of this report. The budgetary comparison report for the Marina Fund is on page 54 and on page 55 for the Stormwater Fund.

CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)

NOTES TO FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-52 of this report.

INFRASTRUCTURE ASSETS

Due to the small size of the City and infrastructure assets valued less than \$10 million, the City has elected to only record and depreciate infrastructure going forward. Historically, a government's largest group of assets (infrastructure: roads, bridges, sidewalks, curbs, underground pipes, unless associated with a utility, etc.) have not been reported or depreciated in the City's financial statements. The statements require that these assets be valued and recorded within the "Governmental" columns of the government-wide statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial conditions over time. In the case of the City of Belleair Beach, total assets exceeded total liabilities by \$20,447,148 at the close of fiscal year ended September 30, 2023. For more detailed information, see the full Statement of Net Position on page 17.

At September 30, 2023, a considerable portion of the City's net position is invested in capital assets (e.g., land, buildings, equipment, marina docks and stormwater infrastructure) at 44.9% of total assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related outstanding debt used to acquire those capital assets, (for example, the Community Center loan) it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. A large part of the City's assets (35.4%) reflects the investment in cash, cash equivalents and other investments. This is affected by the implementation of the City's investment policy that has emphasis on first: safety of principal, second: liquidity or readily available for conversion into cash in order to finance the City's operating cash flow requirements, and the third criteria: yield or earnings.

As of September 30, 2023, there are no significant external restrictions on how the City's resources may be used. The balance of unrestricted net position of \$9,536,912 or 46.6% of total net position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the fiscal year ending September 30, 2023, the City reports positive balances in all the categories of net position for the government as a whole, as well as for the governmental and business-type activities. The same situation held true for the prior fiscal year.

CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)

The following table reflects the condensed Statement of Net Position compared to the prior year.

STATEMENT OF NET POSITION
AS OF SEPTEMBER 30

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 7,772,956	\$ 6,955,019	\$ 2,068,987	\$ 470,563	\$ 9,841,943	\$ 7,425,582
Capital assets	11,936,276	10,458,319	2,543,429	1,671,894	14,479,705	12,130,213
Total assets	<u>\$ 19,709,232</u>	<u>\$ 17,413,338</u>	<u>\$ 4,612,416</u>	<u>\$ 2,142,457</u>	<u>\$ 24,321,648</u>	<u>\$ 19,555,795</u>
Current liabilities	\$ 455,230	\$ 1,075,267	\$ 163,886	\$ 27,933	\$ 619,116	\$ 1,103,200
Non-current liabilities	1,659,063	1,556,115	1,596,321	7,844	3,255,384	1,563,959
Total liabilities	<u>2,114,293</u>	<u>2,631,382</u>	<u>1,760,207</u>	<u>35,777</u>	<u>3,874,500</u>	<u>2,667,159</u>
Net position:						
Net investment in capital assets	10,113,050	8,789,772	797,186	1,648,774	10,910,236	10,438,546
Unrestricted	7,481,889	5,992,184	2,055,023	457,906	9,536,912	6,450,090
Total net position	<u>17,594,939</u>	<u>14,781,956</u>	<u>2,852,209</u>	<u>2,106,680</u>	<u>20,447,148</u>	<u>16,888,636</u>
Total liabilities and net position	<u>\$ 19,709,232</u>	<u>\$ 17,413,338</u>	<u>\$ 4,612,416</u>	<u>\$ 2,142,457</u>	<u>\$ 24,321,648</u>	<u>\$ 19,555,795</u>

CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)

Statement of Activities

The following schedule compares the revenues and expenses for the current and previous fiscal year.

STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 1,011,490	\$ 1,048,799	\$ 250,788	\$ 260,409	\$ 1,262,278	\$ 1,309,208
Operating grants and contributions	8,580	9,931	-	-	8,580	9,931
Capital grants and contributions	1,675,011	-	802,868	-	2,477,879	-
General revenues:						
Property taxes	1,433,411	1,260,856	-	-	1,433,411	1,260,856
Franchise fees	195,479	195,749	-	-	195,479	195,749
Utility taxes	317,255	298,950	-	-	317,255	298,950
Other taxes and fees	548,432	499,609	-	-	548,432	499,609
Miscellaneous	178,966	77,126	746	455	179,712	77,581
Total revenues	<u>5,368,624</u>	<u>3,391,020</u>	<u>1,054,402</u>	<u>260,864</u>	<u>6,423,026</u>	<u>3,651,884</u>
Expenses:						
Governmental activities:						
General government	853,131	812,867	-	-	853,131	812,867
Public safety	597,437	569,810	-	-	597,437	569,810
Physical Environment	980,880	891,758	-	-	980,880	891,758
Culture and recreation	61,928	54,363	-	-	61,928	54,363
Interest on long-term debt	62,265	76,111	-	-	62,265	76,111
Business-type activities:						
Marina	-	-	75,959	72,397	75,959	72,397
Stormwater	-	-	232,914	180,345	232,914	180,345
Total expenses	<u>2,555,641</u>	<u>2,404,909</u>	<u>308,873</u>	<u>252,742</u>	<u>2,864,514</u>	<u>2,657,651</u>
Change in net position before transfers	2,812,983	986,111	745,529	8,122	3,558,512	994,233
Transfers	-	(25,000)	-	25,000	-	-
Change in net position	2,812,983	961,111	745,529	33,122	3,558,512	994,233
Net position, beginning of year	14,781,956	13,820,845	2,106,680	2,073,558	16,888,636	15,894,403
Net Position, end of year	<u>\$ 17,594,939</u>	<u>\$ 14,781,956</u>	<u>\$ 2,852,209</u>	<u>\$ 2,106,680</u>	<u>\$ 20,447,148</u>	<u>\$ 16,888,636</u>

**CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

Governmental Activities

Governmental Activities increased the City's net position by \$2,812,983 compared to the prior year's increase of \$961,111. This fiscal year's increase accounts for 16.0% of the governmental activities total net position at year-end of \$17,594,939. The overall increase in the net position of the governmental activities is largely due to reimbursements from Pinellas County for capital improvements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of fiscal year 2023, the City's governmental funds reported combined ending fund balances of \$7,593,362, an increase of \$1,509,104, in comparison with the prior year when the net change was an increase of \$1,061,079. Government-wide expenses increased by \$206,863. Increased expenditures were incurred across almost all current functions. Further analysis of the activity within the governmental funds can be found in the following sections.

General Fund

The General Fund is the chief operating fund of the City. The City was fortunate to experience higher property values and related ad valorem revenue, received greater state-derived revenue as tourism continues to resume in Florida, earned higher charges for services resulting, in part, from the accrual of substantial code enforcement violations, and benefited from more interest earned on investments. Total expenditures increased by \$146,182 compared to the prior year, with the largest increase resulting from capital outlay expenditures. There is a separate discussion below regarding the specific capital asset additions. The City also received a total of \$802,868, from the Coronavirus State and Local Fiscal Recovery Funds that was recognized during fiscal year 2023.

At the end of fiscal year 2023, the unassigned fund balance of the General Fund, which has not been restricted, committed or assigned to specific purposes, was \$4,480,181. This is available for spending at the City's discretion.

The remainder of the General Fund balance of \$1,175,300 is not available for new spending. \$24,550 has been classified as "non-spendable" (so it cannot be converted into cash) that designates an amount for prepaid items and assigned fund balance of \$1,150,750. The total fund balance represents 287.3% of total General Fund expenditures for 2023.

**CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

General Fund Budgetary Highlights

During the fiscal year ended September 30, 2023, the significant variances between the final amended budget and the actual results are shown below:

- Revenues were higher than budgeted amount by \$535,611 with all line items exceeding the budgeted amounts.
- Expenditures were lower than budgeted amount by \$190,567 due to lower expenditures in all functions.

Capital Projects Fund

The Capital Projects Fund is used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds. This is also used for non-recurring capital expenditures with an estimated useful life of at least ten years and/or a minimum cost of \$1,000 in order to avoid distortion of financial trend information in the other funds.

At the end of fiscal year 2023, the fund balance of the Capital Projects Fund was \$1,937,881 and is considered “committed” since those funds have been earmarked for expenditures in the Capital Projects budget set forth in the City’s Capital Improvement Plan. This represents a significant increase from \$602,485 at the end of fiscal year 2022. The majority of the increase is due to transfers from the General Fund to cover capital outlay expenditures and debt proceeds received.

Business-Type Activities

Proprietary Funds

The City’s proprietary fund-level statements provide the same type of information found in the government-wide financial statements, but in more detail. At the end of fiscal year 2023, the City’s proprietary funds reported combined ending net position balances of \$2,852,209. This total combines the Stormwater fund, whose net position equates to \$2,483,664, and the Marina fund’s net position of \$368,545. Further analysis of the activity within the proprietary funds can be found in the following sections.

Marina Fund

Unrestricted net position of the Marina fund at the end of the year amounted to \$339,990 for fiscal year 2023 compared to \$334,563 in fiscal year 2022.

Marina fund activities increased the City’s net position by \$2,859 compared to the prior year’s increase of \$10,862. People flocking to the beach has continued to generate record setting parking fees for the City. For fiscal year 2023, the City-owned marina generated \$2,113 in net operating income from \$78,072 in parking fees and marina slip rental revenue.

**CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

Stormwater Fund

Through an Ordinance approved on July 6, 2020, a stormwater utility fee was created to help pay for the costs of addressing stormwater issues within the City. Beginning in fiscal year 2021, the City established the new fund, the Stormwater Fund. Property owners within the City are assessed a stormwater fee on their monthly bills from Pinellas County Utilities to help cover the cost of these improvements.

In the first year of operation, the Stormwater fund was the recipient of a transfer of stormwater infrastructure that had previously been accounted for in the Capital Projects fund prior to the establishment of the Stormwater fund. An allocation of 15% of the Public Works' department personnel service costs is reported in this fund.

Unrestricted net position of the Stormwater fund at the end of the year amounted to \$1,715,033 for fiscal year 2023 compared to \$123,343 in fiscal year 2022. Stormwater fund activities increased the City's net position by \$742,670, compared to the prior year's increase of \$22,260.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2023 amounts to \$10,910,236 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements other than building, equipment, infrastructure, marina docks and security fence, and stormwater system. The net increase of the City's capital assets for the current fiscal year was \$1,477,957 for governmental activities and \$871,535 for the business-type activities.

During fiscal year 2023, the City invested in boat ramp and seawall improvements, undergrounding projects, buoys, playground equipment, stormwater improvements, drainage improvements, and various equipment.

**CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

**SUMMARY OF CAPITAL ASSETS
AS OF SEPTEMBER 30, 2023**

	Governmental Activities	Business-Type Activities	Total
Land	\$ 1,426,738	\$ -	\$ 1,426,738
Buildings	4,225,071	-	4,225,071
Improvements other than buildings	8,831,301	3,467,480	12,298,781
Equipment	1,312,135	-	1,312,135
Accumulated depreciation	(3,858,969)	(924,051)	(4,783,020)
Total	<u>\$ 11,936,276</u>	<u>\$ 2,543,429</u>	<u>\$ 14,479,705</u>

Additional information on the City's capital assets can be found on pages 44-45 of this report.

Long-Term Debt

Governmental Activities

Construction of the City's City Hall and Community Center was completed in November 2009 at a cost of \$3.927 million. Funding sources consisted of a \$3 million bank loan, infrastructure sales tax (Penny for Pinellas) and contributions from the General Fund. The interest rate is a variable rate that is currently at 4.52121% annually and is payable quarterly effective October 2006. The loan principal balance as of September 30, 2023 is \$320,000. The Capital Projects Fund makes the debt payments for principal and interest on this loan.

During fiscal year 2018, the City issued revenue bonds, series 2018A, 2018B, and 2018C to fund the cost of underground utilities in the Bellevue Estates Island neighborhood. A special non-ad valorem assessment has been imposed on the impacted residents and this revenue is pledged for the bond payments. The special assessment will be assessed on the households each year for 20 years, beginning with 2018. The outstanding principal balance as of September 30, 2023 is \$1,121,626. The Capital Projects Fund makes the debt payments for principal and interest on these bonds.

During fiscal year 2023, the City issued Capital Improvement Note Series 2023 to fund the cost of street resurfacing capital improvements. The outstanding principal balance as of September 30, 2023 is \$381,600. The Capital Projects Fund makes the debt payments for principal and interest on this note.

The balances of the loan and revenue bonds are currently reported on the Statement of Net Position under governmental activities.

Compensated absences in the amount of \$46,449 are also reported on the Statement of Net Position as a current liability and \$43,841 as a noncurrent liability.

**CITY OF BELLEAIR BEACH, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

Business-Type Activities

On September 25, 2020 the issuance of a new Stormwater Utility System Revenue Note, Series 2020, was validated by the Circuit Court of Pinellas County to be issued in the amount of \$45,000 through South State Bank. The proceeds were used to finance the up-front costs of the stormwater system enhancements. The term of the note is 3 years at an interest rate of 3.75% payable quarterly. The loan principal balance as of September 30, 2023 is \$7,843.

During fiscal year 2023, the City issued Capital Improvement Note Series 2023 to fund the cost of stormwater system capital improvements. The outstanding principal balance as of September 30, 2023 is \$1,738,400. The Stormwater Fund makes the debt payments for principal and interest on this note.

Additional information on the City's long-term debt activity can be found in Note 9 on pages 46- 49 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The State of Florida, by constitution, does not have a state personal income tax and therefore the State operates primarily using sales, gasoline and corporate income taxes. Local governments (cities, counties and school boards) primarily rely on property taxes and a limited array of other taxes (sales, gasoline, utility services, etc.) and fees (franchise, etc.) for their governmental activities. There are a limited number of state-shared revenues and recurring and nonrecurring grants from the State, federal government and other grantor agencies. The level of taxes, fees, and charges for service determined by the Florida legislature will have a bearing on the amount of funding the City receives annually.

- The unemployment rate for Pinellas County at September 30, 2023 was 3.2% which was higher than the 2022 rate of 2.5%.
- Inflationary trends in the region compare favorably to the national trends and property values are on the rise in the City of Belleair Beach, which is entirely a residential community.
- Amendment I, approved by voters in January 2008 had a negative impact on Ad Valorem Tax revenues. Amendment I created an additional Homestead tax exemption of \$25,000 doubling regular homestead tax exemption to \$50,000, allowed "portability of save our homes cap" and eliminated some tangible personal property from the tax rolls.
- All of the above-mentioned factors were considered in preparing the City of Belleair Beach's budget for the 2023-2024 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to present users with a general overview of the City's finances to all those interested in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the City's Finance Officer at 444 Causeway Boulevard, Belleair Beach, Florida 33786 or email: finance@cityofbelleairbeach.com.

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BASIC FINANCIAL STATEMENTS

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 3,245,513	\$ 2,065,340	\$ 5,310,853
Investments	3,291,676	-	3,291,676
Receivables, net	1,211,217	376	1,211,593
Prepaid items	24,550	3,271	27,821
Total current assets	<u>7,772,956</u>	<u>2,068,987</u>	<u>9,841,943</u>
Non-Current Assets:			
Capital assets			
Non-depreciable	1,426,738	-	1,426,738
Depreciable	10,509,538	2,543,429	13,052,967
Total non-current assets	<u>11,936,276</u>	<u>2,543,429</u>	<u>14,479,705</u>
Total Assets	<u>\$ 19,709,232</u>	<u>\$ 4,612,416</u>	<u>\$ 24,321,648</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 166,208	\$ 7,975	\$ 174,183
Accrued liabilities	12,946	-	12,946
Accrued interest	21,183	-	21,183
Unearned revenue	440	5,989	6,429
Compensated absences	46,449	-	46,449
Notes payable	120,000	-	120,000
Revenue bonds payable	88,004	149,922	237,926
Total current liabilities	<u>455,230</u>	<u>163,886</u>	<u>619,116</u>
Noncurrent Liabilities:			
Compensated absences	43,841	-	43,841
Notes payable	200,000	-	200,000
Revenue bonds payable	1,415,222	1,596,321	3,011,543
Total noncurrent liabilities	<u>1,659,063</u>	<u>1,596,321</u>	<u>3,255,384</u>
Total liabilities	<u>2,114,293</u>	<u>1,760,207</u>	<u>3,874,500</u>
NET POSITION			
Net investment in capital assets	10,113,050	797,186	10,910,236
Unrestricted	<u>7,481,889</u>	<u>2,055,023</u>	<u>9,536,912</u>
Total net position	<u>17,594,939</u>	<u>2,852,209</u>	<u>20,447,148</u>
Total Liabilities and Net Position	<u>\$ 19,709,232</u>	<u>\$ 4,612,416</u>	<u>\$ 24,321,648</u>

The accompanying notes are an integral
part of these financial statements.

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2023

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions:							
Governmental:							
General government	\$ 853,131	\$ 140,696	\$ 7,400	\$ 1,675,011	\$ 969,976	\$ -	\$ 969,976
Public safety	597,437	48,843	-	-	(548,594)	-	(548,594)
Physical environment	980,880	821,562	1,180	-	(158,138)	-	(158,138)
Culture and recreation	61,928	389	-	-	(61,539)	-	(61,539)
Debt service interest	62,265	-	-	-	(62,265)	-	(62,265)
Total governmental activities	2,555,641	1,011,490	8,580	1,675,011	139,440	-	139,440
Business-type:							
Marina	75,959	78,072	-	-	-	2,113	2,113
Stormwater	232,914	172,716	-	802,868	-	742,670	742,670
Total business-type activities	308,873	250,788	-	802,868	-	744,783	744,783
Total primary government	\$ 2,864,514	\$ 1,262,278	\$ 8,580	\$ 2,477,879	\$ 139,440	\$ 744,783	\$ 884,223
General Revenues:							
Property taxes					1,433,411	-	1,433,411
Franchise taxes					195,479	-	195,479
Utility service taxes					317,255	-	317,255
Intergovernmental, unrestricted							
State revenue sharing					54,618	-	54,618
Half-cent sales tax					137,712	-	137,712
Local option gas tax					21,519	-	21,519
Infrastructure sales tax					234,701	-	234,701
Communication tax					99,882	-	99,882
Loss on disposal of capital assets					(7,970)		(7,970)
Unrestricted investment earnings					173,125	746	173,871
Miscellaneous					13,811	-	13,811
Total general revenues					2,673,543	746	2,674,289
Change in net position					2,812,983	745,529	3,558,512
Net position at beginning of year					14,781,956	2,106,680	16,888,636
Net position at end of year					\$ 17,594,939	\$ 2,852,209	\$ 20,447,148

The accompanying notes are an integral
part of these financial statements.

CITY OF BELLEAIR BEACH, FLORIDA
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General	Capital Projects	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,078,552	\$ 1,166,961	\$ 3,245,513
Investments	3,168,120	123,556	3,291,676
Receivables, net	464,370	746,847	1,211,217
Prepaid items	24,550	-	24,550
Total Assets	<u><u>\$ 5,735,592</u></u>	<u><u>\$ 2,037,364</u></u>	<u><u>\$ 7,772,956</u></u>
LIABILITIES			
Accounts payable	\$ 66,725	\$ 99,483	\$ 166,208
Accrued liabilities	12,946	-	12,946
Unearned revenue	440	-	440
Total liabilities	<u><u>80,111</u></u>	<u><u>99,483</u></u>	<u><u>179,594</u></u>
FUND BALANCES			
Non-spendable			
Prepaid items	24,550	-	24,550
Committed			
Capital projects	-	1,937,881	1,937,881
Assigned			
Capital projects	1,150,750	-	1,150,750
Unassigned	4,480,181	-	4,480,181
Total fund balances	<u><u>5,655,481</u></u>	<u><u>1,937,881</u></u>	<u><u>7,593,362</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 5,735,592</u></u>	<u><u>\$ 2,037,364</u></u>	<u><u>\$ 7,772,956</u></u>

The accompanying notes are an integral
part of these financial statements.

**CITY OF BELLEAIR BEACH, FLORIDA
RECONCILIATION OF THE BALANCE SHEET TO THE
STATEMENT OF NET POSITION - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

Fund Balances - Total Governmental Funds	\$	7,593,362
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Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Governmental non-depreciable assets	1,426,738		
Governmental depreciable assets	14,368,507		
Less accumulated depreciation	(3,858,969)		11,936,276

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.

Notes payable	(320,000)		
Revenue bonds payable	(1,503,226)		
Accrued interest	(21,183)		
Compensated absences	(90,290)		(1,934,699)

Total Net Position - Governmental Activities	\$	17,594,939
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CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	General	Capital Projects	Total Governmental Funds
Revenues:			
Taxes:			
Ad valorem	\$ 1,433,411	\$ -	\$ 1,433,411
Franchise	195,479	-	195,479
Utility	317,255	-	317,255
Intergovernmental	322,311	1,909,712	2,232,023
Assessments	-	117,590	117,590
Charges for services	555,554	-	555,554
Fines and fees	149,244	-	149,244
Licenses and permits	189,102	-	189,102
Interest on investments	163,544	9,581	173,125
Miscellaneous	13,811	-	13,811
Total revenues	<u>3,339,711</u>	<u>2,036,883</u>	<u>5,376,594</u>
Expenditures:			
Current			
General government	709,585	5,692	715,277
Public safety	590,286	-	590,286
Physical environment	641,138	616	641,754
Culture and recreation	12,164	-	12,164
Capital outlay	100,830	1,898,561	1,999,391
Debt service			
Principal	-	226,921	226,921
Interest	-	63,297	63,297
Total expenditures	<u>2,054,003</u>	<u>2,195,087</u>	<u>4,249,090</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,285,708</u>	<u>(158,204)</u>	<u>1,127,504</u>
Other Financing			
Sources (Uses):			
Proceeds from issuance of debt	-	381,600	381,600
Transfers in	-	1,112,000	1,112,000
Transfers out	(1,112,000)	-	(1,112,000)
Total other financing sources (uses)	<u>(1,112,000)</u>	<u>1,493,600</u>	<u>381,600</u>
Net change in fund balances	173,708	1,335,396	1,509,104
Fund Balances:			
Beginning of year	<u>5,481,773</u>	<u>602,485</u>	<u>6,084,258</u>
End of year	<u>\$ 5,655,481</u>	<u>\$ 1,937,881</u>	<u>\$ 7,593,362</u>

The accompanying notes are an integral
part of these financial statements.

CITY OF BELLEAIR BEACH, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE
STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - governmental funds \$ 1,509,104

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlay as expenditures.

However, in the statement of activities, the cost of those assets is depreciated over their estimated lives. The net effect of various miscellaneous transactions involving capital assets, including disposal, which decrease net position, are not reported in the governmental funds.

Expenditures for capital assets	1,999,391	
Loss on disposal of capital assets	(7,970)	
Depreciation expense	<u>(513,464)</u>	1,477,957

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Debt principal payments	226,921	
Proceeds from issuance of debt	(381,600)	
Change in accrued interest	<u>1,032</u>	(153,647)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in compensated absences		<u>(20,431)</u>
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Change in net position - governmental activities \$ 2,812,983

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Taxes:				
Ad valorem	\$ 1,429,590	\$ 1,429,590	\$ 1,433,411	\$ 3,821
Franchise	190,000	190,000	195,479	5,479
Utility	293,800	293,800	317,255	23,455
Intergovernmental	219,385	219,385	322,311	102,926
Charges for services	487,025	487,025	555,554	68,529
Fines and fees	11,300	11,300	149,244	137,944
Licenses and permits	156,500	156,500	189,102	32,602
Interest on investments	10,000	10,000	163,544	153,544
Miscellaneous	6,500	6,500	13,811	7,311
Total revenues	<u>2,804,100</u>	<u>2,804,100</u>	<u>3,339,711</u>	<u>535,611</u>
Expenditures:				
City clerk	116,095	116,095	111,289	4,806
Mayor and council	30,085	30,085	21,334	8,751
City manager	191,780	191,780	148,056	43,724
Finance	86,170	86,170	85,120	1,050
Information technology	23,300	21,300	16,704	4,596
Non-departmental	359,470	359,470	328,922	30,548
Law enforcement	559,120	559,120	549,120	10,000
Code enforcement	57,580	57,580	41,166	16,414
Sanitation	335,485	335,485	335,228	257
Public works	401,285	388,285	318,844	69,441
Parks and recreation	18,200	99,200	98,220	980
Total expenditures	<u>2,178,570</u>	<u>2,244,570</u>	<u>2,054,003</u>	<u>190,567</u>
Excess of revenues over expenditures	<u>625,530</u>	<u>559,530</u>	<u>1,285,708</u>	<u>726,178</u>
Other Financing Sources (Uses):				
Transfers out	<u>(963,310)</u>	<u>(1,112,000)</u>	<u>(1,112,000)</u>	<u>-</u>
Total other financing uses	<u>(963,310)</u>	<u>(1,112,000)</u>	<u>(1,112,000)</u>	<u>-</u>
Appropriation of Fund Balance	<u>337,780</u>	<u>552,470</u>	<u>-</u>	<u>(552,470)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>173,708</u>	<u>\$ 173,708</u>
Fund Balance:				
Beginning of year			<u>5,481,773</u>	
End of year			<u>\$ 5,655,481</u>	

The accompanying notes are an integral
part of these financial statements.

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Stormwater Fund	Marina Fund	Total Proprietary Funds
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 1,717,647	\$ 347,693	\$ 2,065,340
Receivables, net	-	376	376
Prepaid expenses	-	3,271	3,271
Total current assets	<u>1,717,647</u>	<u>351,340</u>	<u>2,068,987</u>
Non-Current Assets:			
Capital assets, net			
Improvements other than building	<u>2,514,874</u>	<u>28,555</u>	<u>2,543,429</u>
Total Assets	<u><u>\$ 4,232,521</u></u>	<u><u>\$ 379,895</u></u>	<u><u>\$ 4,612,416</u></u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 2,614	\$ 373	\$ 2,987
Customer deposits	-	4,988	4,988
Deferred revenue	-	5,989	5,989
Notes payable	<u>149,922</u>	<u>-</u>	<u>149,922</u>
Total current liabilities	<u>152,536</u>	<u>11,350</u>	<u>163,886</u>
Non-Current Liabilities:			
Notes payable	<u>1,596,321</u>	<u>-</u>	<u>1,596,321</u>
Total liabilities	<u>1,748,857</u>	<u>11,350</u>	<u>1,760,207</u>
NET POSITION			
Net investment in capital assets	768,631	28,555	797,186
Unrestricted	<u>1,715,033</u>	<u>339,990</u>	<u>2,055,023</u>
Total net position	<u>2,483,664</u>	<u>368,545</u>	<u>2,852,209</u>
Total Liabilities and Net Position	<u><u>\$ 4,232,521</u></u>	<u><u>\$ 379,895</u></u>	<u><u>\$ 4,612,416</u></u>

The accompanying notes are an integral
part of these financial statements.

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	Stormwater Fund	Marina Fund	Proprietary Funds
Operating Revenues:			
Intergovernmental	\$ 802,868	\$ -	\$ 802,868
Charges for services			
General government	-	78,072	78,072
Utilities	172,716	-	172,716
Total charges for services	<u>975,584</u>	<u>78,072</u>	<u>1,053,656</u>
Operating Expenses:			
Personnel services	33,475	-	33,475
Contractual services	16,455	-	16,455
Administration and insurance	-	66,603	66,603
Repairs and maintenance	28,563	4,407	32,970
Professional fees	28,393	-	28,393
Office and utilities	-	2,382	2,382
Depreciation	125,375	2,567	127,942
Total operating expenses	<u>232,261</u>	<u>75,959</u>	<u>308,220</u>
 Operating income	 <u>743,323</u>	 <u>2,113</u>	 <u>745,436</u>
Non-Operating Revenue (Expenses):			
Investment earnings	-	746	746
Interest expense	(653)	-	(653)
Total non-operating revenue (expenses)	<u>(653)</u>	<u>746</u>	<u>93</u>
 Change in net position	 742,670	 2,859	 745,529
 Net position at beginning of year	 <u>1,740,994</u>	 <u>365,686</u>	 <u>2,106,680</u>
 Net position at end of year	 <u><u>\$ 2,483,664</u></u>	 <u><u>\$ 368,545</u></u>	 <u><u>\$ 2,852,209</u></u>

The accompanying notes are an integral
part of these financial statements.

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	Stormwater Fund	Marina Fund	Total Proprietary Funds
Cash Flows from Operating Activities:			
Receipts from customers and users	\$ 975,584	\$ 77,696	\$ 1,053,280
Payments to employees	(33,475)	-	(33,475)
Payments to suppliers and providers	(72,772)	(73,501)	(146,273)
	<u>869,337</u>	<u>4,195</u>	<u>873,532</u>
Net cash provided by operating activities			
	<u>869,337</u>	<u>4,195</u>	<u>873,532</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from issuance of revenue note	1,738,400	-	1,738,400
Acquisition and construction of capital assets	(999,477)	-	(999,477)
Principal paid on bonds payable	(15,277)	-	(15,277)
Interest paid on long-term debt	(653)	-	(653)
	<u>722,993</u>	<u>-</u>	<u>722,993</u>
Net cash provided by capital and related financing activities			
	<u>722,993</u>	<u>-</u>	<u>722,993</u>
Cash Flows from Investing Activities:			
Interest income	-	746	746
	<u>-</u>	<u>746</u>	<u>746</u>
Net Change in Cash and Cash Equivalents	1,592,330	4,941	1,597,271
Cash and Cash Equivalents - Beginning of the Year	<u>125,317</u>	<u>342,752</u>	<u>468,069</u>
Cash and Cash Equivalents - End of the Year	<u>\$ 1,717,647</u>	<u>\$ 347,693</u>	<u>\$ 2,065,340</u>

The accompanying notes are an integral
part of these financial statements.

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2023
(Continued)

	Stormwater Fund	Marina Fund	Total Proprietary Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income	\$ 743,323	\$ 2,113	\$ 745,436
Adjustments to reconcile operating income to net cash provided by operating activities -			
Depreciation	125,375	2,567	127,942
Changes in operating assets and liabilities:			
Receivables	-	(376)	(376)
Prepaid expenses	-	(777)	(777)
Accounts payable	639	(35)	604
Customer deposits	-	(72)	(72)
Deferred revenue	-	775	775
Total adjustments	126,014	2,082	128,096
Net Cash Provided By Operating Activities	\$ 869,337	\$ 4,195	\$ 873,532

The accompanying notes are an integral
part of these financial statements.

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CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Belleair Beach (City) maintains its accounting records in accordance with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City is a political subdivision of the State of Florida, located in Pinellas County in the west central portion of the State. The City was incorporated in 1950. The original Charter was revised in 1959. This revised Charter was recorded on May 18, 1959, in the Municipal Charter Book IV. The Charter was revised in 1968 and again in 2004. The amended Charter (effective as of March 10, 2004) adopted the council-manager form of government. The City is approximately .484 square miles in area. The City is a full-service municipality providing its citizens with a full complement of municipal services. In addition, the City owns and operates enterprise activities for the marina and stormwater system.

In evaluating how to define the City of Belleair Beach, Florida (the primary government), for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, *The Financial Reporting Entity*.

This governmental accounting standard requires that this financial statement present the City of Belleair Beach (the primary government) and its component units, if applicable. Component units generally are legally separate entities for which a primary government is financially accountable. Financial accountability ordinarily involves meeting both of the following criteria: the primary government is accountable for the potential component unit (i.e., the primary government appoints the voting majority of its board) and the primary government is able to impose its will upon the potential component unit, or there is a possibility that the potential component unit may provide specific financial benefits or impose specific financial burdens on the primary government.

The City has no component units as of September 30, 2023.

B. Government-Wide and Fund Financial Statements

The City has adopted the provisions of GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*. The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and the individual enterprise fund are reported as separate columns in the fund financial statements.

Since the governmental fund financial statements are presented on a different measurement focus and basis of accounting than the government-wide statements, governmental activities column, a reconciliation is presented on the same page or the page following each statement, which briefly explains the adjustments necessary to reconcile the fund based financial statements to the governmental activities column of the government-wide presentation.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

The City reports the following major funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Projects Fund is a governmental fund that accumulates resources for the construction of capital projects.

The Marina Fund accounts for the assets, operations and maintenance of the City-owned marina.

The Stormwater Fund accounts for the assets, operations and maintenance of the City-owned Stormwater operations.

Private-sector standards of accounting and financial reporting are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal ongoing operations. The principal operating revenues of the Marina Fund are charges to customers for sales and services. The principal operating revenues of the Stormwater Fund are assessments collected from the County. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Deposits and Investments

The City's investment policy is to maintain funds in investments which yield the highest possible efficiency and return within the limitations established by Chapter 166.261, Florida Statutes. Provisions of those statutes authorize the City to invest in:

- a) Florida State Board of Administration Local Government Pooled Investment Fund.
- b) Bonds, notes or other obligations of the United States or for which the credit of the United States is pledged for the payment thereof.
- c) Interest-bearing time deposits, savings accounts or collective investment funds in banks or savings and loan associations organized under the laws of the United States.
- d) Obligations of the federal farm credit banks and the Federal Home Loan Mortgage Corporation.
- e) Obligations of the Federal National Mortgage Association and the Government National Mortgage Association.

Investments in fixed income securities are stated at fair value. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances
(Continued)

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All tax, accounts and intergovernmental receivables are shown net of an allowance for uncollectibles. Trade accounts receivables in excess of 180 days, if any, compromise the trade accounts receivable allowance for uncollectible including those for the Enterprise Funds.

Property Taxes - Under Florida law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector.

The tax levy of the City is established by the City Council prior to October 1 of each year and the Pinellas County Property Appraiser incorporates the City’s millages into the total tax levy, which includes the Pinellas County School Board tax requirements. The City is permitted by state law to levy taxes up to ten mills of assessed valuation, exclusive of taxes levied for the payment of bonds. The millage rate assessed by the City was 2.0394.

All property is reassessed according to its fair market value January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State statutes.

All taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances
(Continued)

Receivables and Payables (Continued)

Delinquent taxes on real property bear interest at 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on property. After sale, tax certificates bear interest at 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years.

Delinquent taxes on personal property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the five-year statute of limitations.

Because of the Pinellas County Tax Collector's Office efficient system for selling tax certificates and remitting the proceeds to the City any delinquent or uncollected property taxes at year end are immaterial. The City's tax calendar is as follows:

Valuation Date:	January 1
Levy Date:	November 1
Due Date:	March 31, succeeding year
Lien Date:	April 1, succeeding year

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the date of acquisition.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances
(Continued)

Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred, if any, during the construction phase of capital assets of business- type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives.

	<u>Years</u>
Buildings	45-55
Building improvements	20-30
Infrastructure	45-55
Machinery and equipment	5-15

Deferred Outflows and Inflows of Resources

The City has implemented the provisions of GASB Statement Nos. 63 and 65. Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides financial reporting guidance for deferred outflows and inflows of resources, originally introduced and defined in GASB Concepts Statement No. 4, *Elements of Financial Statements*, as an acquisition or consumption, respectively, of net assets applicable to a future reporting period. Further, Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a statement of financial position. Statement No. 65, *Items Previously Reported As Assets and Liabilities*, reclassifies and recognizes certain items that were formerly reported as assets and liabilities as one of the four financial statement elements, (1) deferred outflows of resources, (2) outflows of resources, (3) deferred inflows of resources, and (4) inflows of resources. Concepts Statement No. 4 requires that deferred outflows and deferred inflows be recognized only in those instances specifically identified in GASB pronouncements. Statement No. 65 provides that guidance.

The City reports increases and decreases in net position that relate to future periods as deferred inflows of resources and deferred outflows of resources, respectively, in a separate section of the statement of net position.

As of September 30, 2023, the City did not report any deferred inflows or deferred outflows of resources.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances
(Continued)

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused annual leave and sick pay benefits. Regular and full-time employees earn annual leave and sick leave after three months of employment.

Annual leave is earned based on years of continuous and credible service as follows:

Total Years of Service	Days Per Year
1	5
2 to 4	10
5 to 10	15
10 years and over	20

A maximum amount of annual leave an employee may have to their credit at any time is forty days.

An employee who has served six months or more and who terminates employment with the City is paid for any unused annual leave accumulated to the time of termination up to the maximum. This is provided that a two-week written notice is given.

Sick leave for regular full-time employees is earned at the rate of eight hours for each month of service (at the completion of three months of continuous service) and may be accrued with no maximum. Upon termination, the employee is entitled to a lump-sum payment for accrued unused sick leave (up to a maximum of 720 hours).

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances
(Continued)

Compensated Absences (Continued)

Upon termination, providing that the employee has given the department head no less than two weeks prior written notice, the following amount of sick pay leave will be received:

Years of Service	% of Accrued Hours (With Maximum of 720 Hours)
Less than 10 years	25%
10 years or more	100%

Vested or accumulated annual leave and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. No expenditure is reported for these amounts. Vested or accumulated annual leave and sick leave of the proprietary fund is recorded as an expense and liability of those funds as the benefits accrue to employees.

All annual leave and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured.

Unearned Revenue

Unearned revenue recorded in the General Fund represents prepaid business registrations that are for the next fiscal year.

Assessments

Assessments recorded in the Capital Projects Fund are to fund the cost of capital improvements and essential services providing a special benefit to real property of certain residents of the City.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances
(Continued)

Non-Current Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Classification of Net Position

The government-wide and business-type fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- Net Investment in Capital Assets - is intended to reflect the portion of net position which is associated with non-liquid, capital assets, net of related debt.
- Restricted Net Position - are liquid assets, generated from revenues and net bond proceeds, which are not accessible for general use because of third-party (statutory, bond covenant or granting agency) limitations.
- Unrestricted Net Position - represents unrestricted liquid assets.

Classification of Fund Balance

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, under GASB Statement No. 54, are comprised of the following:

- Nonspendable - established to report items that are not expected to be converted to cash such as inventory and prepaid items; items not currently in cash form such as the long-term amount of loans and notes receivable as well as property acquired for resale; and items legally or contractually required to be maintained intact such as the corpus (or principal) of a permanent fund.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances
(Continued)

Classification of Fund Balance (Continued)

- *Restricted* - includes represents the amount that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), service/contractual agreement, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. This may be budgeted and reported in either the General Fund or the Capital Projects Fund. Reserved fund balances indicate those portions of fund balances that are legally segregated for a specific use or not available for appropriation or expenditure.
- *Committed* - includes fund balance amounts that can be used only for the specific purposes that are internally imposed by a formal action (a Resolution) of the government's highest level of decision making authority, the City Council. Commitments may be changed or lifted only by the City taking the same formal action (a Resolution) that imposed the constraint initially. Contractual obligations are included to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual obligations. Commitment may be made for such purposes as, (a) major maintenance and repair projects; (b) meeting future obligations resulting from a natural disaster; (c) accumulating resources pursuant to stabilization arrangements; (d) establishing reserves for disasters; and/or (e) for setting aside amounts for specific projects.
- *Assigned* - includes amounts intended to be used by the government for specific purposes. The City Council by formal vote (or management designee via Council action) has the authority authorized to assign fund balance to a specific purpose. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that the resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

Assigned may or may not be appropriated for expenditures during the budget process and in the subsequent year depending on the timing of the project/reserve for which it was assigned. This reflects management's (City Manager, Committee or Department Head) intended use of resources and does not need further action by City Council.

Resolution 2008-04 was approved by the City Council to establish a reserved amount with the intention of utilizing these resources for emergencies arising from catastrophic events such as hurricanes or other natural disasters.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balances
(Continued)

Classification of Fund Balance (Continued)

- *Unassigned* - includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification with the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

Minimum Level of Unassigned Fund Balance

Unassigned fund balance is the residual classification for the General Fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the general fund.

If, after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below 20% of general fund operating expenditures, the City Manager will so advise City Council in order for the necessary action to be taken to restore the unassigned fund balance to at least 20% of General Fund operating expenditures.

The City Manager and Finance Officer will prepare and submit a plan for committed and/or assigned fund balance reduction, expenditure reduction and/or revenue increase to City Council. The City shall take action necessary to restore the unassigned fund balance to acceptable levels within two years.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

F. Recent Accounting Pronouncements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset an intangible asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022. The standard had no impact on the City's financial statements for the year ended September 30, 2023.

G. Subsequent Events

Management has evaluated subsequent events through April 29, 2024, which is the date the financial statements were available to be issued.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and the enterprise fund and are controlled on a fund and department level. On or before May 31 of each year, all departments of the City submit requests for appropriation to the Finance Officer so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. All annual appropriations lapse at fiscal year-end.

The proposed budget is presented by the City Manager to the City Council for review in July. The City Council holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the Finance Officer or the revenue estimates must be changed by an affirmative vote of a majority of the City Council.

Expenditures may not legally exceed budgeted appropriations at the departmental level. During the year there were no supplementary appropriations.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits:

At year-end, the carrying amount of the City's deposits was \$5,310,753 and the bank balance was \$5,419,373. The bank balance was covered by federal depository insurance and, for the amount in excess of such federal depository insurance, by the State of Florida's Security for Public Deposits Act. Provisions of the Act require that public deposits may only be made at qualified public depositories. The Act requires each qualified public depository to deposit with the State Treasurer eligible collateral equal to or in excess of the required collateral as determined by the provisions of the Act. In the event of a failure by a qualified public depository, losses in excess of federal depository insurance and proceeds from the sale of the securities pledged by the defaulting depository, are assessed against the other qualified public depositories of the same type as the depository in default.

Fair Value Measurements:

The City categorizes its fair value of investments within the fair value hierarchy established by generally accepted accounting principles pursuant to GASB Statement No. 72, *Fair Value Measurement and Application*. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted market prices in active markets for identical assets; Level 2 inputs are significant other observable input, and Level 3 are significant unobservable inputs.

Investments that are not evidenced by securities that exist in physical or book-entry form include investments in pools managed by other governments.

The following table presents assets carried at fair value at September 30, 2023:

	<u>Fair Value</u>	<u>Overall Credit Rating</u>	<u>Rating Agency</u>	<u>Hierarchy Level</u>
Florida State Board of Administration				
Local Government Surplus Funds				
Trust Fund (Florida PRIME)	<u>\$ 3,291,676</u>	AAAM	S&P	1

Interest Rate Risk:

The City manages its exposure to fair value losses arising from increasing interest rates through its adopted investment policies. The City limits the effective duration of its investment portfolio through the adoption of nationally recognized risk measure benchmarks such as the Lehman Brothers Aggregate Bond Index.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)

Credit Risk:

Consistent with Chapter 218, Florida Statutes, the City's investment guidelines limit its fixed income investments to a quality rating of 'A' or equivalent as rated by one or more recognized bond rating service at the time of purchase. Fixed income investments which are downgraded to 'BAA' or equivalent must be liquidated within a reasonable period of time not to exceed twelve months. Fixed income investments which are downgraded below 'BAA' shall be liquidated immediately.

The City has adopted a written investment policy in accordance with Section 218.145, Florida Statutes. That statute is intended to minimize interest rate and credit risk by directing the City to invest only in authorized investments summarized as follows:

- a) The Local Government Surplus Funds Trust Fund or any Intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in s. 163.01.
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- c) Interest-bearing time deposits or savings accounts in qualified public depositories as defined in s. 280.02.
- d) Direct obligations of the United States Treasury.
- e) Federal agencies and instrumentalities.
- f) Securities of, or other interests in, any open-end or closed-end management- type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations, and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

The Local Government Surplus Funds Trust Fund (Florida PRIME) is an investment pool administered by the Florida State Board of Administration that is governed by Chapters 215 and 218, Florida Statutes, and Chapter 19-7 of the Florida Administrative Code. A three-member Board of Trustees governs the State Board of Administration and is made up of the State's Governor as chairman, Chief Financial Officer, and Attorney General. This Board is empowered by Florida law to invest funds at the request of local governments. They delegate authority to the Executive Director and Chief Investment Officer to carry out the strategic direction of the organization. Florida PRIME provides eligible participants a cost-effective investment vehicle for their surplus funds. Its investment strategy emphasizes, in order of importance, safety, liquidity and competitive yield. Florida PRIME is managed by an industry leader in professional money management, maintains conservative investment policies, a Standard & Poor's AAA(m) rating, has enhanced transparency, and extensive governance oversight. The Florida PRIME is treated as "2a-7 like" pool in accordance with GASB Statements Number 31 and Number 59 and is valued using the pooled- share price (amortized cost), which approximates fair value. The Florida PRIME funds may be withdrawn upon demand. Investment income is recognized as earned and is allocated to participants of the Fund based on their equity participation.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 4 - RECEIVABLES AND DUE FROM OTHER GOVERNMENTS

Receivables at September 30, 2023, were as follows:

	Governmental Activities		Business Type Activities		Total Primary Government
	General	Capital Projects	Marina Fund	Stormwater Fund	
Accounts	\$ 334,958	\$ -	\$ 376	\$ -	\$ 335,334
Utilities	55,925	-	-	-	55,925
Other	73,487	746,847	-	-	820,334
	<u>\$ 464,370</u>	<u>\$ 746,847</u>	<u>\$ 376</u>	<u>\$ -</u>	<u>\$ 1,211,593</u>

Accounts receivable for the General Fund includes \$282,053 from a resident of the City for code violations for failure to meet construction schedule timelines ordered by Special Master on May 19, 2021. The City has no intention to forgive these fines and believes the balance will be fully collectible. Therefore, the City has not recorded an allowance as of September 30, 2023.

NOTE 5 - CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 1,426,738	\$ -	\$ -	\$ 1,426,738
Total capital assets not being depreciated	<u>1,426,738</u>	<u>-</u>	<u>-</u>	<u>1,426,738</u>
Capital assets being depreciated				
Buildings and improvements	4,225,071	-	-	4,225,071
Improvements other than buildings	6,903,050	1,950,356	(22,105)	8,831,301
Machinery and equipment	1,312,772	49,035	(49,672)	1,312,135
Total capital assets being depreciated	<u>12,440,893</u>	<u>1,999,391</u>	<u>(71,777)</u>	<u>14,368,507</u>
Less accumulated depreciation				
Buildings and improvements	(1,157,112)	(97,160)	-	(1,254,272)
Improvements other than buildings	(1,849,313)	(339,126)	19,804	(2,168,635)
Machinery and equipment	(402,887)	(77,178)	44,003	(436,062)
Total accumulated depreciation	<u>(3,409,312)</u>	<u>(513,464)</u>	<u>63,807</u>	<u>(3,858,969)</u>
Total capital assets being depreciated, net	<u>9,031,581</u>	<u>1,485,927</u>	<u>(7,970)</u>	<u>10,509,538</u>
Governmental Activities, net	<u>\$ 10,458,319</u>	<u>\$ 1,485,927</u>	<u>\$ (7,970)</u>	<u>\$ 11,936,276</u>
Business-Type Activities				
Capital assets being depreciated				
Improvements other than buildings	\$ 2,478,728	999,477	(10,725)	\$ 3,467,480
Total capital assets being depreciated	<u>2,478,728</u>	<u>999,477</u>	<u>(10,725)</u>	<u>3,467,480</u>
Less accumulated depreciation				
Improvements other than buildings	(806,834)	(127,942)	10,725	(924,051)
Total accumulated depreciation	<u>(806,834)</u>	<u>(127,942)</u>	<u>10,725</u>	<u>(924,051)</u>
Business-Type Activities, net	<u>\$ 1,671,894</u>	<u>\$ 871,535</u>	<u>\$ -</u>	<u>\$ 2,543,429</u>

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5 - CHANGES IN CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities

General government	\$ 124,574
Physical environment	339,126
Culture and recreation	<u>49,764</u>

Total depreciation expense - governmental activities	<u><u>\$ 513,464</u></u>
------------------------------------------------------	--------------------------

Business-type activities:

Marina	\$ 2,567
Stormwater	<u>125,375</u>

Total depreciation expense- business- type activities	<u><u>\$ 127,942</u></u>
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NOTE 6 - DEFINED CONTRIBUTION PENSION PLAN

The City provides retirement benefits for all of its full-time employees through a defined contribution 401(a) plan administered by the Florida League of Cities, Inc. under their prototype Profit-Sharing Plan and Trust Agreement. At September 30, 2023 there were nine plan members. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after ninety days of employment. The Plan requires the City contribute ten percent of their compensation. The City's contributions for each employee (and interest allocated to the employee's account) are fully vested after five years of continuous service. City contributions for, and interest forfeited by, employees who leave employment before five years of service are used to reduce the City's current-period contribution requirement. Plan provisions and contribution requirements are established and may be amended by the City Council.

The City made the required contributions totaling \$34,147 representing 10% of participants' salary.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 7 - DEFERRED COMPENSATION PLAN

The City maintains a deferred compensation plan (plan) under the provisions of Section 457 of the Internal Revenue Code, as amended. This law stipulates that all assets and income of the plan must be held in trust for the exclusive benefit of the plan participants and their beneficiaries. The City's plan is administered by the Florida League of Cities, Inc. and provides the plan participants with the option to invest in thirteen different registered investment funds (mutual funds). Although the City is the Trustee of the plan, the City has no administrative involvement and performs no investing function for the plan and has not therefore, reported the plan in this financial report.

NOTE 8 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and distribution of assets; errors and omissions; injuries to employees; and natural disasters. To mitigate those risks, the City continues to carry commercial insurance for risks of loss including health, life, building and contents, employee bonds, mobile property, flood, windstorm and employee accident insurance. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The City has not had any significant coverage reductions under these policies in the last three fiscal years.

NOTE 9 - NON-CURRENT LIABILITIES

Changes in Non-Current Liabilities

The following is a summary of changes in long-term debt and other non-current liabilities of the City:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Suntrust Loan- Series 2005	\$ 480,000	\$ -	\$ (160,000)	\$ 320,000	\$ 120,000
Series 2018A Revenue Bonds	694,200	-	(40,114)	654,086	33,357
Series 2018B Revenue Bonds	108,200	-	(4,675)	103,525	4,896
Series 2018C Revenue Bonds	386,147	-	(22,132)	364,015	18,563
Series 2023 Revenue Note	-	381,600	-	381,600	31,188
Compensated absences	69,859	24,312	(3,881)	90,290	46,449
Total governmental activities, long term debt and other liabilities	<u>\$ 1,738,406</u>	<u>\$ 405,912</u>	<u>\$ (230,802)</u>	<u>\$ 1,913,516</u>	<u>\$ 254,453</u>
Business-type activities:					
Stormwater Revenue Note- Series 2020	\$ 23,120	\$ -	\$ (15,277)	\$ 7,843	\$ 7,843
Series 2023 Revenue Note	-	1,738,400	-	1,738,400	142,079
Total business-type activities, long term debt and other liabilities	<u>\$ 23,120</u>	<u>\$ 1,738,400</u>	<u>\$ (15,277)</u>	<u>\$ 1,746,243</u>	<u>\$ 149,922</u>

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 9 - NON-CURRENT LIABILITIES (Continued)

Description of Long-Term Debt and Other Liabilities Outstanding

	Current	Non-Current	Total
Governmental Activities			
Compensated absences	\$ 46,449	\$ 43,841	\$ 90,290
\$3,000,000, City of Belleair Beach Revenue Note, Series 2005, due in quarterly installments of \$40,000 through 2025; interest payable at 4.52%. Secured by pledged non-ad valorem revenues of the City. Proceeds used to acquire land and construct the City Hall.	120,000	200,000	320,000
\$981,017, City of Belleair Beach, Florida Revenue Bonds Series 2018A; due in annual installments of \$72,055 to \$117,050 through 2038; interest payable at 3.65%. Secured by revenues of the City. Proceeds used to finance utility undergrounding capital project.	33,357	620,729	654,086
\$256,191, City of Belleair Beach, Florida Revenue Bonds Series 2018B; due in annual installments of \$12,956 to \$20,372 through 2038; interest payable at 4.62%. Secured by revenues of the City. Proceeds used to finance utility undergrounding capital project.	4,896	98,629	103,525
\$512,367, City of Belleair Beach, Florida Revenue Bonds Series 2018C; due in annual installments of \$40,018 to \$65,006 through 2038; interest payable at 3.65%. Secured by revenues of the City. Proceeds used to finance utility undergrounding capital project.	18,563	345,452	364,015
\$381,600, City of Belleair Beach, Florida Capital Improvement Note, Series 2023 due in annual installments of \$31,188 to \$45,980 through 2033; interest payable at 4.36%. Secured by revenues of the City. Proceeds used to finance street resurfacing capital improvements.	31,188	350,412	381,600
Total Governmental Activities	<u>\$ 254,453</u>	<u>\$ 1,659,063</u>	<u>\$ 1,913,516</u>
Business-Type Activities			
Revenue Bonds			
\$45,000, City of Belleair Beach, Florida, Stormwater Utility System Revenue Note, Series 2020; due in annual installments of \$15,930 through 2024; interest payable at 3.75%. Secured by net revenues of the City. Proceeds used to fund the acquisition and installation of capital improvements for the City.	\$ 7,843	\$ -	\$ 7,843
\$1,738,400, City of Belleair Beach, Florida, Capital Improvement Note, Series 2023; due in annual installments of \$142,079 to \$209,467 through 2033; interest payable at 4.36%. Secured by revenues of the City. Proceeds used to finance stormwater system capital improvements.	142,079	1,596,321	1,738,400
Total Business-Type Activities	<u>\$ 149,922</u>	<u>\$ 1,596,321</u>	<u>\$ 1,746,243</u>

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 9 - NON-CURRENT LIABILITIES (Continued)

Annual Requirements to Amortize Debt Outstanding

The annual requirements to amortize all debt outstanding as of September 30, 2023, are as follows:

Years Ending September 30,	Series 2005 Revenue Note		Series 2018A Revenue Bond		Series 2018B Revenue Bond	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 120,000	\$ 9,494	\$ 33,357	\$ 24,151	\$ 4,896	\$ 4,783
2025	160,000	6,330	34,596	22,919	5,128	4,557
2026	40,000	452	35,883	21,642	5,370	4,320
2027	-	-	37,217	20,317	5,624	4,072
2028	-	-	38,600	18,942	5,890	3,812
2029-2033	-	-	215,628	72,245	33,902	14,710
2034-2038	-	-	258,805	29,365	42,715	6,102
	<u>\$ 320,000</u>	<u>\$ 16,276</u>	<u>\$ 654,086</u>	<u>\$ 209,581</u>	<u>\$ 103,525</u>	<u>\$ 42,356</u>

Years Ending September 30,	Series 2018C Revenue Bond		Series 2023 Revenue Note		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 18,563	\$ 13,434	\$ 31,188	\$ 16,301	\$ 208,004	\$ 68,163
2025	19,254	12,749	32,563	14,927	251,541	61,482
2026	19,971	12,038	33,998	13,492	135,222	51,944
2027	20,711	11,301	35,496	11,993	99,048	47,683
2028	21,482	10,537	37,061	10,429	103,033	43,720
2029-2033	120,001	40,186	211,294	26,153	580,825	153,294
2034-2038	144,033	16,335	-	-	445,553	51,802
	<u>\$ 364,015</u>	<u>\$ 116,580</u>	<u>\$ 381,600</u>	<u>\$ 93,295</u>	<u>\$ 1,823,226</u>	<u>\$ 478,088</u>

**CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

NOTE 9 - NON-CURRENT LIABILITIES (Continued)

Business-Type Activities

Years Ending September 30,	Series 2020		Series 2023	
	Stormwater Revenue Note		Revenue Note	
	Principal	Interest	Principal	Interest
2024	\$ 7,843	\$ 121	\$ 142,079	\$ 74,262
2025	-	-	148,341	68,000
2026	-	-	154,879	61,462
2027	-	-	161,705	54,636
2028	-	-	168,833	47,508
2029-2033	-	-	962,563	119,142
	<u>\$ 7,843</u>	<u>\$ 121</u>	<u>\$ 1,738,400</u>	<u>\$ 425,010</u>

NOTE 10 - INTERFUND TRANSFERS

The composition of interfund transfers at September 30, 2023 is as follows:

Transfers Out	Transfers In	Amount
General Fund	Capital Projects Fund	<u>\$ 1,112,000</u>

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 11 - ASSESSMENTS

The property owners of Bellevue Estates Island (BEI) were asked to sign a petition to City Council regarding the imposition of special assessments for fund utility undergrounding.

The special assessment area consists of a total of 115 properties. The cost of the utility undergrounding will be repaid as a non-ad valorem special assessment imposed against each property. The property owners may voluntarily prepay the special assessment, in full, at any time. Special assessments which are not prepaid will be collected in annual installments on the property tax bill mailed by the county tax collector each November, over a period not to exceed 20 years. Collection of annual installments began November 2018. The special assessment will be secured by a lien against the property in case of default.

The original assessments were imposed by City Resolution No. 2018-03 adopted by City Council on March 5, 2018. In July 2018, the City received binding construction cost estimates for the project which are higher than the estimates used to calculate the original assessments resulting in the need for additional assessment funding in order to pay for the project.

The Supplemental Assessment will be in addition to the Original Assessments imposed in March 2018. An additional \$640,000 in revenue will be collected through the Special Assessments. The City Council adopted Resolution No. 2018-16 to impose the Special Assessments on August 16, 2018.

Annual installments include annual interest of 3.65% plus annual collection and administration cost incurred by the City each year. The annual assessment revenue was \$117,590 for the year ended September 30, 2023.

There are two categories of property owners in Bellevue Estates Island. The first category chose to have the undergrounding done on their property prior to the City's undergrounding project. The properties in this category have a low annual assessment because they do not have to pay for any onsite improvements since they already had their utilities undergrounded. The annual assessment is as follows:

Rate of Assessment per dwelling unit	\$ 11,078
Rate of supplemental assessment per dwelling unit	<u>5,518</u>
Total	<u>\$ 16,596</u>
Maximum annual payment	\$ 1,267.70
Maximum payment term	20 years

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 11 - ASSESSMENTS (Continued)

The second category of homeowners did not previously have the utilities from the poles to their homes underground prior to the City's undergrounding project. These properties pay a higher annual assessment that includes their proportionate share of the improvements on their property. The annual assessment is as follows:

Rate of Assessment per dwelling unit	\$ 11,078
Rate of supplemental assessment per dwelling unit	5,518
Onsite improvements	<u>4,500</u>
Total	<u>\$ 21,096</u>
 Maximum annual payment	 \$ 1,611.70
Maximum payment term	20 years

NOTE 12 - POST-EMPLOYMENT HEALTH CARE BENEFITS

GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go-basis. The effect is the recognition of an actuarially determined expense when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefits.

Postemployment health care benefits are made available to the City's terminated employees in accordance with the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). Under COBRA, the City is required to offer an election to deceased or terminated participants, their spouses or dependents, to continue coverage in the health plan provided by the City. The cost of coverage which the City may charge the participant may not exceed 102% of the applicable premium.

Employees who retire from the City of Belleair Beach (City), and eligible dependents and survivors, are eligible to continue to participate in the City's health insurance programs at the "blended" employee group rate which is determined annually by the City and approved by the City Council. Retirees have 31 days to elect to enroll in the City's health insurance plan in which they were participating at the time of retirement unless otherwise stated in a plan document or collective bargaining agreement. As of September 30, 2023, there were no eligible retirees and dependents participating in the City's health program.

The City provides no funding for any portion of the premiums after retirement. However, the City recognizes that there may be an "implicit subsidy" arising as a result of the blended rate premium when retiree health care costs, on average, are higher than active employee healthcare costs. The plan is not accounted for as a trust fund as an irrevocable trust has not been established to fund the plan. The plan does not issue a separate financial report.

CITY OF BELLEAIR BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 12 - POST-EMPLOYMENT HEALTH CARE BENEFITS (Continued)

As of September 30, 2023, the current health care premiums for the City's health plan are already age adjusted. Therefore, the contributions of the retirees and the age adjusted premiums would be equal. According to the actuary, this would create a liability of \$0.

It is important to note that if the City switches to a group plan with blended premiums or decides to pay for retirees healthcare benefits in the future, then this liability will no longer be \$0, and a full actuarial valuation will need to be performed.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Grant Receipts:

Amounts received or receivable from grants are subject to audit and adjustment by the grantor. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amount, if any, to be immaterial.

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Intergovernmental	\$ 1,100,425	\$ 2,035,336	\$ 1,909,712	\$ (125,624)
Assessments	112,145	112,145	117,590	5,445
Interest on investments	2,000	2,000	9,581	7,581
Total revenues	<u>1,214,570</u>	<u>2,149,481</u>	<u>2,036,883</u>	<u>(112,598)</u>
Expenditures:				
Current				
General government	-	6,233	5,692	541
Physical environment	1,000	1,000	616	384
Capital outlay	1,315,675	3,342,078	1,898,561	1,443,517
Debt service				
Principal	216,682	227,382	226,921	461
Interest	66,388	66,388	63,297	3,091
Total expenditures	<u>1,599,745</u>	<u>3,643,081</u>	<u>2,195,087</u>	<u>1,447,994</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(385,175)</u>	<u>(1,493,600)</u>	<u>(158,204)</u>	<u>1,335,396</u>
Other Financing Sources (Uses):				
Transfers in	385,175	1,112,000	1,112,000	-
Proceeds from issuance of debt	<u>-</u>	<u>381,600</u>	<u>381,600</u>	<u>-</u>
Total other financing sources	<u>385,175</u>	<u>1,493,600</u>	<u>1,493,600</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,335,396	<u>\$ 1,335,396</u>
Fund Balance:				
Beginning of year			<u>602,485</u>	
End of year			<u>\$ 1,937,881</u>	

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL - MARINA FUND
YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:				
Charges for services	\$ 88,060	\$ 77,560	\$ 78,072	\$ 512
Operating Expenses:				
Administration and insurance	66,810	66,810	66,603	207
Repairs and maintenance	3,000	3,000	4,407	(1,407)
Office and utilities	16,000	16,000	2,382	13,618
Depreciation	2,950	2,950	2,567	383
Total operating expenses	88,760	88,760	75,959	12,801
Operating income (loss)	(700)	(11,200)	2,113	13,313
Non-Operating Revenues (Expenses):				
Investment earnings	700	700	746	46
Income (Loss) Before Transfers	-	(10,500)	2,859	13,359
Transfers:				
Transfers in	-	10,500	-	(10,500)
Change in net position	\$ -	\$ -	2,859	\$ 2,859
Net Position:				
Beginning of year			365,686	
End of year			\$ 368,545	

CITY OF BELLEAIR BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL - STORMWATER FUND
YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Operating Revenues:				
Intergovernmental	\$ -	\$ 802,868	\$ 802,868	\$ -
Charges for services	175,000	140,000	172,716	32,716
	<u>175,000</u>	<u>942,868</u>	<u>975,584</u>	<u>32,716</u>
Operating Expenses:				
Personnel services	33,475	33,475	33,475	-
Contractual services	41,050	41,050	16,455	24,595
Repairs and maintenance	30,000	30,000	28,563	1,437
Professional fees	-	28,393	28,393	-
Capital outlay	548,680	3,775,863	-	3,775,863
Depreciation	84,000	84,000	125,375	(41,375)
Total operating expenses	<u>737,205</u>	<u>3,992,781</u>	<u>232,261</u>	<u>3,760,520</u>
Operating income (loss)	<u>(562,205)</u>	<u>(3,049,913)</u>	<u>743,323</u>	<u>3,793,236</u>
Non-Operating Revenues (Expenses):				
Debt proceeds	-	1,738,400	-	(1,738,400)
Debt service - principal	(15,275)	(15,275)	-	15,275
Interest expense	(655)	(655)	(653)	2
	<u>(15,930)</u>	<u>1,722,470</u>	<u>(653)</u>	<u>(1,723,123)</u>
Income (Loss) Before Transfers	<u>(578,135)</u>	<u>(1,327,443)</u>	<u>742,670</u>	<u>2,070,113</u>
Transfers:				
Transfers in	<u>578,135</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriation of Fund Balance	<u>-</u>	<u>1,327,443</u>	<u>-</u>	<u>(1,327,443)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>742,670</u>	<u>\$ 742,670</u>
Net Position:				
Beginning of year			<u>1,740,994</u>	
End of year			<u>\$ 2,483,664</u>	

**CITY OF BELLEAIR BEACH, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2023 AND 2022**

	2023				
	Total	Land	Buildings	Improvements Other Than Buildings	Equipment
General Government:					
Control:					
Administrative	\$ 14,512,382	\$ 1,426,738	\$ 4,225,071	\$ 8,831,301	\$ 29,272
Executive	24,003	-	-	-	24,003
Legislative	43,368	-	-	-	43,368
Total general government	14,579,753	1,426,738	4,225,071	8,831,301	96,643
Public works	131,238	-	-	-	131,238
Recreation	1,084,254	-	-	-	1,084,254
Total Governmental Funds Capital Assets	<u>\$ 15,795,245</u>	<u>\$ 1,426,738</u>	<u>\$ 4,225,071</u>	<u>\$ 8,831,301</u>	<u>\$ 1,312,135</u>

**CITY OF BELLEAIR BEACH, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2023 AND 2022
(Continued)**

	2022				
	Total	Land	Buildings	Improvements Other Than Buildings	Equipment
General Government:					
Control:					
Administrative	\$ 12,584,131	\$ 1,426,738	\$ 4,225,071	\$ 6,903,050	\$ 29,272
Executive	24,003	-	-	-	24,003
Legislative	43,368	-	-	-	43,368
Total general government	12,651,502	1,426,738	4,225,071	6,903,050	96,643
Public works	118,614	-	-	-	118,614
Recreation	1,097,515	-	-	-	1,097,515
Total Governmental Funds					
Capital Assets	<u>\$ 13,867,631</u>	<u>\$ 1,426,738</u>	<u>\$ 4,225,071</u>	<u>\$ 6,903,050</u>	<u>\$ 1,312,772</u>

**CITY OF BELLEAIR BEACH, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
YEAR ENDED SEPTEMBER 30, 2023**

Function and Activity	Governmental Fund Capital Assets Beginning	Additions	Deductions	Governmental Fund Capital Assets Ending
General Government:				
Control:				
Administrative	\$ 12,584,131	\$ 1,950,356	\$ 22,105	\$ 14,512,382
Executive	24,003	-	-	24,003
Legislative	43,368	-	-	43,368
	<hr/>	<hr/>	<hr/>	<hr/>
Total general government	12,651,502	1,950,356	22,105	14,579,753
	<hr/>	<hr/>	<hr/>	<hr/>
Public works	118,614	12,624	-	131,238
Recreation	1,097,515	36,411	49,672	1,084,254
	<hr/>	<hr/>	<hr/>	<hr/>
Total Governmental Funds Capital Assets	<u>\$ 13,867,631</u>	<u>\$ 1,999,391</u>	<u>\$ 71,777</u>	<u>\$ 15,795,245</u>

CITY OF BELLEAIR BEACH, FLORIDA STATISTICAL SECTION

This part of the City of Belleair Beach, Florida's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Page
Financial Trends	60
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	70
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	
Debt Capacity	75
These schedules present information to help the reader assess the affordability of government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	79
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	83
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

**CITY OF BELLEAIR BEACH, FLORIDA
COMPONENTS OF NET POSITION
LAST TEN FISCAL YEARS
UNAUDITED**

Schedule 1

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities:										
Net investment in capital assets	\$ 10,113,050	\$ 8,789,772	\$ 8,890,667	\$ 9,397,531	\$ 9,027,101	\$ 5,613,438	\$ 6,203,405	\$ 5,859,020	\$ 5,564,233	\$ 4,819,447
Unrestricted	<u>7,481,889</u>	<u>5,992,184</u>	<u>4,930,178</u>	<u>5,371,313</u>	<u>5,316,313</u>	<u>6,696,559</u>	<u>5,027,157</u>	<u>4,964,934</u>	<u>4,788,500</u>	<u>4,590,761</u>
Total governmental activities	<u>\$ 17,594,939</u>	<u>\$ 14,781,956</u>	<u>\$ 13,820,845</u>	<u>\$ 14,768,844</u>	<u>\$ 14,343,414</u>	<u>\$ 12,309,997</u>	<u>\$ 11,230,562</u>	<u>\$ 10,823,954</u>	<u>\$ 10,352,733</u>	<u>\$ 9,410,208</u>
Business-type activities:										
Net investment in capital assets	\$ 797,186	\$ 1,648,774	\$ 1,693,878	\$ 36,673	\$ 39,624	\$ 42,489	\$ 46,549	\$ 48,977	\$ 37,683	\$ 25,831
Unrestricted	<u>2,055,023</u>	<u>457,906</u>	<u>379,680</u>	<u>295,029</u>	<u>263,343</u>	<u>254,455</u>	<u>240,676</u>	<u>224,516</u>	<u>221,210</u>	<u>207,954</u>
Total business-type activities	<u>\$ 2,852,209</u>	<u>\$ 2,106,680</u>	<u>\$ 2,073,558</u>	<u>\$ 331,702</u>	<u>\$ 302,967</u>	<u>\$ 296,944</u>	<u>\$ 287,225</u>	<u>\$ 273,493</u>	<u>\$ 258,893</u>	<u>\$ 233,785</u>
Primary government:										
Net investment in capital assets	\$ 10,910,236	\$ 10,438,546	\$ 10,584,545	\$ 9,434,204	\$ 9,066,725	\$ 5,655,927	\$ 6,249,954	\$ 5,907,997	\$ 5,601,916	\$ 4,845,278
Unrestricted	<u>9,536,912</u>	<u>6,450,090</u>	<u>5,309,858</u>	<u>5,666,342</u>	<u>5,579,656</u>	<u>6,951,014</u>	<u>5,267,833</u>	<u>5,189,450</u>	<u>5,009,710</u>	<u>4,798,715</u>
Total primary government	<u>\$ 20,447,148</u>	<u>\$ 16,888,636</u>	<u>\$ 15,894,403</u>	<u>\$ 15,100,546</u>	<u>\$ 14,646,381</u>	<u>\$ 12,606,941</u>	<u>\$ 11,517,787</u>	<u>\$ 11,097,447</u>	<u>\$ 10,611,626</u>	<u>\$ 9,643,993</u>

SOURCE: City of Belleair Beach Finance Department

**CITY OF BELLEAIR BEACH, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
UNAUDITED**

Schedule 2

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses:										
Governmental activities -										
General government	\$ 853,131	\$ 812,867	\$ 743,107	\$ 698,293	\$ 708,107	\$ 813,544	\$ 387,746	\$ 467,329	\$ 684,320	\$ 488,624
Public safety	597,437	569,810	535,629	523,617	554,535	492,171	469,979	470,532	454,371	438,853
Physical environment	980,880	891,758	882,166	1,011,544	1,004,159	561,055	1,086,669	882,622	682,547	803,110
Culture and recreation	61,928	54,363	54,879	45,225	44,267	31,612	23,050	44,156	15,582	43,711
Debt service interest	62,265	76,111	94,305	102,163	116,578	53,330	51,386	57,507	63,306	69,258
Total government activities	<u>2,555,641</u>	<u>2,404,909</u>	<u>2,310,086</u>	<u>2,380,842</u>	<u>2,427,646</u>	<u>1,951,712</u>	<u>2,018,830</u>	<u>1,922,146</u>	<u>1,900,126</u>	<u>1,843,556</u>
Business-type activities -										
Marina	75,959	72,397	56,502	55,836	62,487	57,794	49,985	46,109	33,034	47,190
Stormwater	232,914	180,345	169,446	-	-	-	-	-	-	-
Total business-type activities	<u>308,873</u>	<u>252,742</u>	<u>225,948</u>	<u>55,836</u>	<u>62,487</u>	<u>57,794</u>	<u>49,985</u>	<u>46,109</u>	<u>33,034</u>	<u>47,190</u>
Total primary government expenses	<u>\$ 2,864,514</u>	<u>\$ 2,657,651</u>	<u>\$ 2,536,034</u>	<u>\$ 2,436,678</u>	<u>\$ 2,490,133</u>	<u>\$ 2,009,506</u>	<u>\$ 2,068,815</u>	<u>\$ 1,968,255</u>	<u>\$ 1,933,160</u>	<u>\$ 1,890,746</u>
Program Revenues:										
Government activities -										
Charges for services	\$ 1,011,490	\$ 1,048,799	\$ 856,195	\$ 735,917	\$ 1,097,291	\$ 522,831	\$ 483,299	\$ 444,068	\$ 422,884	\$ 408,474
Operating grants and contributions	8,580	9,931	130,832	24,914	106,864	4,836	1,166	1,189	1,200	1,201
Capital grants and contributions	1,675,011	-	-	-	-	-	-	-	-	-
Total governmental activities program revenues	<u>2,695,081</u>	<u>1,058,730</u>	<u>987,027</u>	<u>760,831</u>	<u>1,204,155</u>	<u>527,667</u>	<u>484,465</u>	<u>445,257</u>	<u>424,084</u>	<u>409,675</u>
Business-type activities -										
Charges for services -										
Marina	78,072	82,804	78,950	82,830	66,016	65,845	62,750	59,937	57,535	48,955
Stormwater	172,716	177,605	167,379	-	-	-	-	-	-	-
Capital grants and contributions -										
Stormwater	802,868	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	<u>1,053,656</u>	<u>260,409</u>	<u>246,329</u>	<u>82,830</u>	<u>66,016</u>	<u>65,845</u>	<u>62,750</u>	<u>59,937</u>	<u>57,535</u>	<u>48,955</u>
Total primary government program revenues	<u>\$ 3,748,737</u>	<u>\$ 1,319,139</u>	<u>\$ 1,233,356</u>	<u>\$ 843,661</u>	<u>\$ 1,270,171</u>	<u>\$ 593,512</u>	<u>\$ 547,215</u>	<u>\$ 505,194</u>	<u>\$ 481,619</u>	<u>\$ 458,630</u>
Net Program (Expense) / Revenue:										
Governmental activities	\$ 139,440	\$ (1,346,179)	\$ (1,323,059)	\$ (1,620,011)	\$ (1,223,491)	\$ (1,424,045)	\$ (1,534,365)	\$ (1,476,889)	\$ (1,476,042)	\$ (1,433,881)
Business-type activities	<u>744,783</u>	<u>7,667</u>	<u>20,381</u>	<u>26,994</u>	<u>3,529</u>	<u>8,051</u>	<u>12,765</u>	<u>13,828</u>	<u>24,501</u>	<u>1,765</u>
Total primary government program net (expense) / revenue	<u>\$ 884,223</u>	<u>\$ (1,338,512)</u>	<u>\$ (1,302,678)</u>	<u>\$ (1,593,017)</u>	<u>\$ (1,219,962)</u>	<u>\$ (1,415,994)</u>	<u>\$ (1,521,600)</u>	<u>\$ (1,463,061)</u>	<u>\$ (1,451,541)</u>	<u>\$ (1,432,116)</u>

SOURCE: City of Belleair Beach Finance Department

CITY OF BELLEAIR BEACH, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
UNAUDITED
(Continued)

Schedule 2

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Revenues and Other Changes in Net Position:										
Governmental activities -										
Property taxes	\$ 1,433,411	\$ 1,260,856	\$ 1,170,878	\$ 1,117,077	\$ 1,068,618	\$ 1,014,430	\$ 926,891	\$ 883,698	\$ 843,286	\$ 783,665
Franchise taxes	195,479	195,749	187,045	188,420	183,563	165,829	157,015	156,936	167,080	168,469
Sales taxes	317,255	366,446	310,256	269,750	276,874	274,629	261,390	262,590	244,972	227,014
Other taxes	493,814	379,214	367,966	360,414	1,550,055	945,416	486,692	553,302	772,722	521,486
State revenue sharing	54,618	52,899	45,588	44,303	44,806	44,529	44,257	44,022	43,889	39,733
Investment earnings	173,125	27,272	6,669	54,689	107,440	49,691	28,828	22,295	22,952	9,162
Miscellaneous	5,841	49,854	7,459	10,888	25,452	8,956	35,900	25,267	10,140	4,349
Total revenues	2,673,543	2,332,290	2,095,861	2,045,541	3,256,808	2,503,480	1,940,973	1,948,110	2,105,041	1,753,878
Transfers	-	(25,000)	(1,720,801)	-	-	-	-	-	-	-
Total government activities	2,673,543	2,307,290	375,060	2,045,541	3,256,808	2,503,480	1,940,973	1,948,110	2,105,041	1,753,878
Business-type activities -										
Investment earnings	746	455	674	1,741	2,494	1,668	967	772	607	553
Total revenues	746	455	674	1,741	2,494	1,668	967	772	607	553
Transfers	-	25,000	1,720,801	-	-	-	-	-	-	-
Total business-type activities	746	25,455	1,721,475	1,741	2,494	1,668	967	772	607	553
Total primary government	\$ 2,674,289	\$ 2,332,745	\$ 2,096,535	\$ 2,047,282	\$ 3,259,302	\$ 2,505,148	\$ 1,941,940	\$ 1,948,882	\$ 2,105,648	\$ 1,754,431
Change in Net Position:										
Government activities	\$ 2,812,983	\$ 961,111	\$ (947,999)	\$ 425,530	\$ 2,033,317	\$ 1,079,435	\$ 406,608	\$ 471,221	\$ 628,999	\$ 319,997
Business-type activities	745,529	33,122	1,741,856	28,735	6,023	9,719	13,732	14,600	25,108	2,318
Total primary government	\$ 3,558,512	\$ 994,233	\$ 793,857	\$ 454,265	\$ 2,039,340	\$ 1,089,154	\$ 420,340	\$ 485,821	\$ 654,107	\$ 322,315

SOURCE: City of Belleair Beach Finance Department

CITY OF BELLEAIR BEACH, FLORIDA
CHARGES FOR SERVICES BY FUNCTION AND PROGRAM
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 3

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities:										
General government	\$ 140,696	\$ 134,400	\$ 99,657	\$ 49,544	\$ 44,378	\$ 51,164	\$ 55,071	\$ 64,065	\$ 63,989	\$ 55,712
Public safety	48,843	90,352	28,759	27,892	35,617	53,443	24,826	18,245	12,632	17,857
Physical environment	821,562	823,805	725,764	527,756	477,632	417,794	402,367	360,959	346,095	334,599
Culture and recreation	389	242	2,015	414	870	430	1,035	799	168	306
Total government charges	1,011,490	1,048,799	856,195	605,606	558,497	522,831	483,299	444,068	422,884	408,474
Business-Type Activities:										
Marina	78,072	82,804	78,950	82,830	66,016	65,845	62,750	59,937	57,535	58,955
Stormwater	172,716	177,605	167,379	-	-	-	-	-	-	-
Total business-type charges	250,788	260,409	246,329	82,830	66,016	65,845	62,750	59,937	57,535	58,955
Total primary government	\$ 1,262,278	\$ 1,309,208	\$ 1,102,524	\$ 688,436	\$ 624,513	\$ 588,676	\$ 546,049	\$ 504,005	\$ 480,419	\$ 467,429

SOURCE: City of Belleair Beach Finance Department

CITY OF BELLEAIR BEACH, FLORIDA
GENERAL GOVERNMENTAL REVENUES BY SOURCE ⁽¹⁾
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 4

Year	Taxes	Licenses and Permits	Intergovern- mental	Charges for Services	Assessments	Fines and Fees	Interest	Miscellaneous	Total
2023	\$ 1,946,145	\$ 189,102	\$ 2,232,023	\$ 555,554	\$ 117,590	\$ 149,244	\$ 173,125	\$ 13,811	\$ 5,376,594
2022	\$ 1,755,555	\$ 172,314	\$ 509,540	\$ 705,051	\$ 99,433	\$ 72,001	\$ 27,272	\$ 49,854	\$ 3,391,020
2021	\$ 1,652,537	\$ 179,776	\$ 560,028	\$ 539,653	\$ 119,454	\$ 17,312	\$ 6,669	\$ 10,089	\$ 3,085,518
2020	\$ 1,593,578	\$ 132,580	\$ 411,300	\$ 457,157	\$ 130,311	\$ 15,869	\$ 54,689	\$ 6,846	\$ 2,802,330
2019	\$ 1,519,216	\$ 106,938	\$ 1,711,564	\$ 419,857	\$ 538,794	\$ 31,702	\$ 107,440	\$ 25,452	\$ 4,460,963
2018	\$ 1,424,880	\$ 91,232	\$ 1,024,789	\$ 389,800	\$ -	\$ 41,799	\$ 49,691	\$ 8,956	\$ 3,031,147
2017	\$ 1,324,141	\$ 70,010	\$ 553,270	\$ 396,751	\$ -	\$ 16,538	\$ 28,828	\$ 35,900	\$ 2,425,438
2016	\$ 1,278,269	\$ 49,127	\$ 623,468	\$ 383,086	\$ -	\$ 11,855	\$ 22,295	\$ 5,345	\$ 2,373,445
2015	\$ 1,242,786	\$ 46,514	\$ 830,363	\$ 368,649	\$ -	\$ 7,721	\$ 22,952	\$ 10,140	\$ 2,529,125
2014	\$ 1,196,656	\$ 38,711	\$ 544,912	\$ 356,950	\$ -	\$ 12,813	\$ 9,162	\$ 4,349	\$ 2,163,553

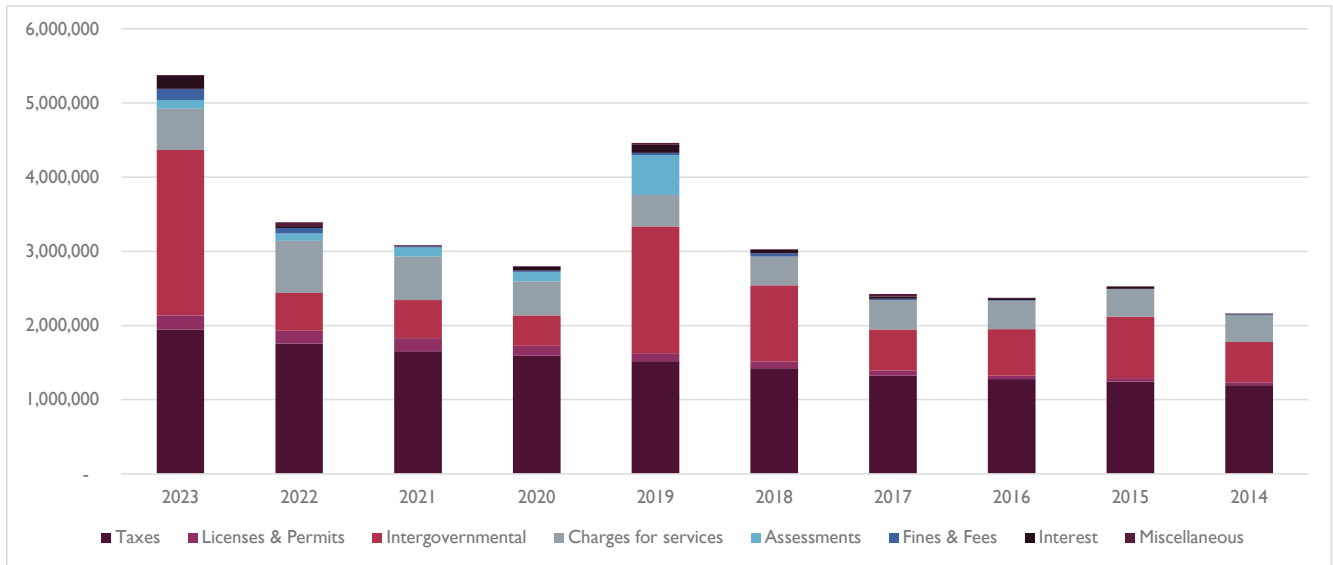
GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE ⁽¹⁾

Year	Property Taxes	Franchise Taxes	Utility Taxes	Total
2023	\$ 1,433,411	\$ 195,479	\$ 317,255	\$ 1,946,145
2022	\$ 1,260,856	\$ 195,749	\$ 298,950	\$ 1,755,555
2021	\$ 1,170,878	\$ 187,045	\$ 294,614	\$ 1,652,537
2020	\$ 1,117,077	\$ 188,420	\$ 288,081	\$ 1,593,578
2019	\$ 1,068,618	\$ 183,563	\$ 267,035	\$ 1,519,216
2018	\$ 1,014,430	\$ 165,829	\$ 244,621	\$ 1,424,880
2017	\$ 926,891	\$ 157,015	\$ 240,235	\$ 1,324,141
2016	\$ 883,698	\$ 156,936	\$ 237,635	\$ 1,278,269
2015	\$ 843,286	\$ 167,080	\$ 232,420	\$ 1,242,786
2014	\$ 783,665	\$ 168,469	\$ 244,522	\$ 1,196,656

(1) Includes General Fund and Capital Projects Fund

**CITY OF BELLEAIR BEACH, FLORIDA
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS
UNAUDITED**

Schedule 5



**CITY OF BELLEAIR BEACH, FLORIDA
COMPONENTS OF FUND BALANCE
LAST TEN FISCAL YEARS
UNAUDITED**

Schedule 6

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund:										
Nonspendable	\$ 24,550	\$ 8,226	\$ 27,430	\$ 21,718	\$ 10,225	\$ 8,069	\$ 7,741	\$ 9,767	\$ 10,763	\$ 17,176
Assigned	1,150,750	1,127,250	1,090,250	1,104,000	1,000,000	1,000,000	840,000	840,000	840,000	840,000
Unassigned	4,480,181	4,346,297	3,241,604	3,041,366	2,623,947	2,253,167	2,844,738	3,193,880	3,161,321	3,129,744
Total general fund	<u>\$ 5,655,481</u>	<u>\$ 5,481,773</u>	<u>\$ 4,359,284</u>	<u>\$ 4,167,084</u>	<u>\$ 3,634,172</u>	<u>\$ 3,261,236</u>	<u>\$ 3,692,479</u>	<u>\$ 4,043,647</u>	<u>\$ 4,012,084</u>	<u>\$ 3,986,920</u>
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	1,937,881	602,485	663,895	1,255,216	1,724,616	3,497,113	1,358,689	1,005,960	873,480	902,075
Total all other governmental funds	<u>\$ 1,937,881</u>	<u>\$ 602,485</u>	<u>\$ 663,895</u>	<u>\$ 1,295,216</u>	<u>\$ 1,764,616</u>	<u>\$ 3,497,113</u>	<u>\$ 1,358,689</u>	<u>\$ 1,005,960</u>	<u>\$ 873,480</u>	<u>\$ 902,075</u>

SOURCE: City of Belleair Beach Finance Department

CITY OF BELLEAIR BEACH, FLORIDA
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 7

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues:										
Taxes	\$ 1,946,145	\$ 1,755,555	\$ 1,652,537	\$ 1,593,578	\$ 1,519,216	\$ 1,424,880	\$ 1,324,141	\$ 1,278,269	\$ 1,242,786	\$ 1,196,656
Licenses and permits	189,102	172,314	179,776	132,580	106,938	91,232	70,010	49,127	46,514	38,711
Intergovernmental	2,232,023	509,540	560,028	411,300	1,711,564	1,024,789	553,270	623,468	830,363	544,912
Charges for services	555,554	705,051	539,653	457,157	419,857	389,800	396,751	383,086	368,649	356,950
Assessments	117,590	99,433	119,454	130,311	538,794	-	-	-	-	-
Fines and fees	149,244	72,001	17,312	15,869	31,702	41,799	16,538	11,855	7,721	12,813
Interest on investments	173,125	27,272	6,669	54,689	107,440	49,691	28,828	22,295	22,952	9,162
Miscellaneous	13,811	49,854	10,089	6,846	25,452	8,956	35,900	5,345	10,140	4,349
Total revenues	<u>5,376,594</u>	<u>3,391,020</u>	<u>3,085,518</u>	<u>2,802,330</u>	<u>4,460,963</u>	<u>3,031,147</u>	<u>2,425,438</u>	<u>2,373,445</u>	<u>2,529,125</u>	<u>2,163,553</u>
Expenditures:										
General government	715,277	689,653	624,472	593,860	624,436	605,378	592,627	545,877	535,415	489,456
Public safety	590,286	570,964	533,885	523,617	554,535	492,171	469,979	470,532	454,371	438,765
Physical environment	641,754	630,300	621,922	697,403	4,286,830	1,826,924	1,137,155	907,660	1,302,460	780,482
Culture and recreation	12,164	7,470	8,889	7,635	15,936	13,714	11,292	66,557	15,582	26,658
Capital outlay	1,999,391	88,304	557,968	589,272	-	-	-	-	-	-
Debt service -										
Principal	226,921	244,508	572,429	224,091	236,491	160,000	160,000	160,000	160,000	160,000
Interest	63,297	73,742	97,274	106,982	102,296	51,845	52,824	58,776	64,728	70,680
Total expenditures	<u>4,249,090</u>	<u>2,304,941</u>	<u>3,016,839</u>	<u>2,742,860</u>	<u>5,820,524</u>	<u>3,150,032</u>	<u>2,423,877</u>	<u>2,209,402</u>	<u>2,532,556</u>	<u>1,966,041</u>
Excess (deficiency) of revenue over (under) expenditures	<u>1,127,504</u>	<u>1,086,079</u>	<u>68,679</u>	<u>59,470</u>	<u>(1,359,561)</u>	<u>(118,885)</u>	<u>1,561</u>	<u>164,043</u>	<u>(3,431)</u>	<u>197,512</u>
Other Financing Sources (Uses):										
Proceeds from issuance of debt	381,600	-	-	-	-	1,826,066				
Proceeds from sale of capital assets	-	-	4,700	4,042	-	-	-	-	-	-
Transfers in	1,112,000	-	550,000	-	-	-	-	-	-	-
Transfers out	<u>(1,112,000)</u>	<u>(25,000)</u>	<u>(1,022,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>381,600</u>	<u>(25,000)</u>	<u>(467,800)</u>	<u>4,042</u>	<u>-</u>	<u>1,826,066</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,509,104</u>	<u>\$ 1,061,079</u>	<u>\$ (399,121)</u>	<u>\$ 63,512</u>	<u>\$ (1,359,561)</u>	<u>\$ 1,707,181</u>	<u>\$ 1,561</u>	<u>\$ 164,043</u>	<u>\$ (3,431)</u>	<u>\$ 197,512</u>
Debt service as a percentage of noncapital expenditures	13%	14%	27%	15%	6%	7%	9%	10%	9%	12%

SOURCE: City of Belleair Beach Finance Department

CITY OF BELLEAIR BEACH, FLORIDA
GENERAL GOVERNMENTAL EXPENDITURES BY SOURCE ⁽¹⁾
LAST TEN FISCAL YEARS
UNAUDITED

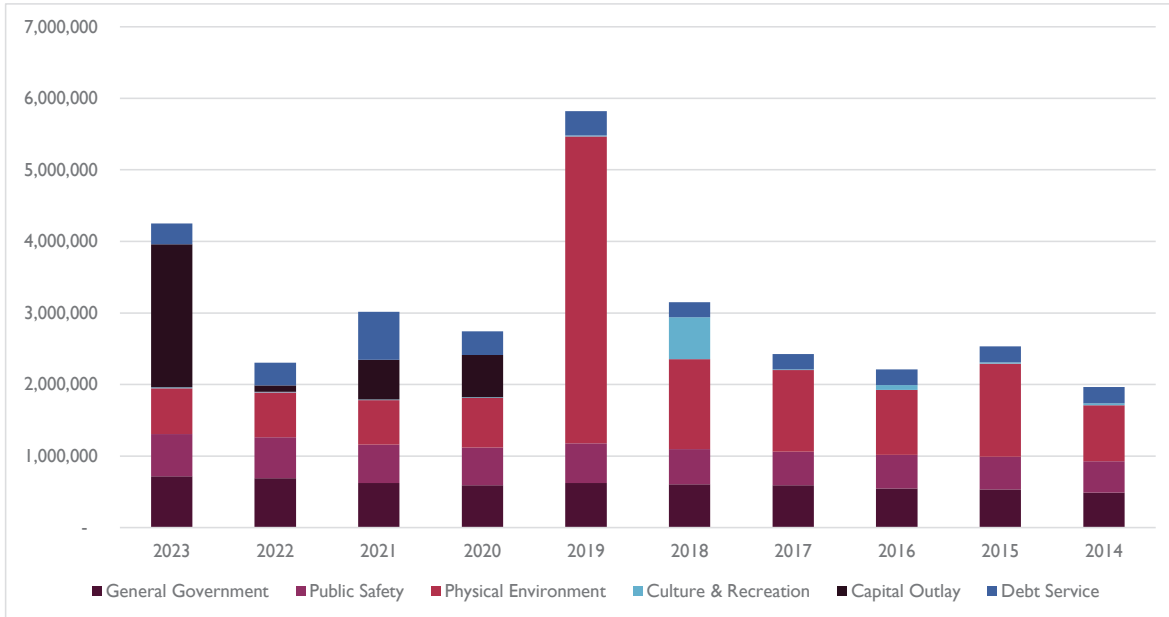
Schedule 8

Year	General Government	Public Safety	Physical Environment	Culture and Recreation	Capital Outlay	Debt Service	Total
2023	\$ 715,277	\$ 590,286	\$ 641,754	\$ 12,164	\$ 1,999,391	\$ 290,218	\$ 4,249,090
2022	\$ 689,653	\$ 570,964	\$ 630,300	\$ 7,470	\$ 88,304	\$ 318,250	\$ 2,304,941
2021	\$ 624,472	\$ 533,885	\$ 621,922	\$ 8,889	\$ 557,968	\$ 669,703	\$ 3,016,839
2020	\$ 593,860	\$ 523,617	\$ 697,403	\$ 7,635	\$ 589,272	\$ 331,073	\$ 2,742,860
2019	\$ 624,436	\$ 554,535	\$ 4,286,830	\$ 15,936	\$ -	\$ 338,787	\$ 5,820,524
2018	\$ 605,378	\$ 492,171	\$ 1,257,165	\$ 583,473	\$ -	\$ 211,845	\$ 3,150,032
2017	\$ 592,627	\$ 469,979	\$ 1,137,155	\$ 11,292	\$ -	\$ 212,824	\$ 2,423,877
2016	\$ 545,877	\$ 470,532	\$ 907,660	\$ 66,557	\$ -	\$ 218,776	\$ 2,209,402
2015	\$ 535,415	\$ 454,371	\$ 1,302,460	\$ 15,582	\$ -	\$ 224,728	\$ 2,532,556
2014	\$ 489,456	\$ 438,765	\$ 780,482	\$ 26,658	\$ -	\$ 230,680	\$ 1,966,041

(1) Includes general fund and capital projects fund.

CITY OF BELLEAIR BEACH, FLORIDA
GENERAL GOVERNMENTAL EXPENDITURES BY SOURCE
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 9



CITY OF BELLEAIR BEACH, FLORIDA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 10

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>	<u>Exemptions</u>	<u>Assessed Value of Operations</u>	<u>Total Direct Tax Rate</u>
2023	\$ 728,312,390	\$ 2,042,663	\$ 730,355,053	\$ 404,305,750	\$ 1,134,660,803	2.0394
2022	\$ 638,093,942	\$ 2,023,443	\$ 640,117,385	\$ 238,970,572	\$ 879,087,957	2.0394
2021	\$ 592,261,368	\$ 1,971,273	\$ 594,232,641	\$ 172,559,265	\$ 766,791,906	2.0394
2020	\$ 564,693,910	\$ 1,948,272	\$ 566,642,182	\$ 181,008,334	\$ 747,650,516	2.0394
2019	\$ 540,493,808	\$ 1,848,540	\$ 542,342,348	\$ 182,548,030	\$ 724,890,378	2.0394
2018	\$ 510,863,592	\$ 1,931,873	\$ 512,795,465	\$ 169,797,907	\$ 682,593,372	2.0394
2017	\$ 475,752,224	\$ 1,816,732	\$ 477,568,956	\$ 156,051,630	\$ 633,620,586	2.0394
2016	\$ 446,072,813	\$ 1,868,800	\$ 447,941,613	\$ 151,562,391	\$ 599,504,004	2.0394
2015	\$ 419,789,096	\$ 2,019,477	\$ 421,808,573	\$ 157,845,919	\$ 579,654,492	2.0394
2014	\$ 394,583,151	\$ 1,940,046	\$ 396,523,197	\$ 79,546,569	\$ 476,069,766	2.0394

SOURCE: Pinellas County Property Appraiser

CITY OF BELLEAIR BEACH, FLORIDA
PROPERTY TAX RATES PER \$1,000 OF TAXABLE VALUE -
ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 11

Fiscal Year	City	Pinellas County General Fund	Pinellas County Health Department	Pinellas County Planning Council	Pinellas County School Board	Emergency Medical Services	Fire District	Southwest Florida Water Management District	Juvenile Welfare Board	Total
2023	2.0394	4.7398	0.0713	0.0210	5.9380	0.8418	0.6700	0.2043	0.8250	15.3506
2022	2.0394	4.7398	0.0790	0.0210	5.9630	0.8775	-	0.2260	0.8508	14.7965
2021	2.0394	5.1302	0.0790	0.0150	6.3250	0.9158	-	0.2535	0.8981	15.6560
2020	2.0394	5.2755	0.0835	0.0150	6.4270	0.9158	-	0.2669	0.8981	15.9212
2019	2.0394	5.2755	0.0835	0.0150	6.5840	0.9158	-	0.2801	0.8981	16.0914
2018	2.0394	5.2133	0.0622	0.0150	6.8105	0.9158	-	0.2955	0.8981	16.2498
2017	2.0394	5.2133	0.0622	0.0150	7.0925	0.9158	-	0.3131	0.8981	16.5494
2016	2.0394	5.2133	0.0622	0.0150	7.3802	0.9158	-	0.3317	0.8981	16.8557
2015	2.0394	5.2133	0.0622	0.0160	7.8322	0.9158	-	0.3488	0.8981	17.3258
2014	2.0394	5.2133	0.0622	0.0160	7.9032	0.9158	-	0.3658	0.8981	17.4138

SOURCE: Pinellas County Tax Collector

CITY OF BELLEAIR BEACH, FLORIDA
ASSESSED VALUATIONS, MILLAGE AND TAXES LEVIED AND COLLECTED
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 12

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
City millage levied	<u>2.0394</u>	<u>2.0394</u>	<u>2.0394</u>	<u>2.0394</u>	<u>2.0394</u>	<u>2.0394</u>	<u>2.0394</u>	<u>2.0394</u>	<u>2.0394</u>	<u>2.0394</u>
Total valuation	\$ 1,134,660,803	\$ 879,087,957	\$ 766,791,906	\$ 747,650,516	\$ 724,890,378	\$ 682,593,372	\$ 633,620,586	\$ 599,504,004	\$ 580,291,128	\$ 476,069,766
Real estate exemptions										
Government exemptions	\$ 17,927,222	\$ 16,621,372	\$ 15,119,057	\$ 14,651,314	\$ 13,326,715	\$ 12,611,161	\$ 11,811,011	\$ 11,113,631	\$ 10,260,480	\$ 9,578,326
Assessment differentials ⁽³⁾	351,635,956	188,164,387	124,536,381	133,745,766	137,227,909	125,399,330	113,277,158	108,990,187	115,815,715	38,911,319
Individual or homestead exemptions	<u>34,742,572</u>	<u>34,184,813</u>	<u>32,903,827</u>	<u>32,611,254</u>	<u>31,993,406</u>	<u>31,787,416</u>	<u>30,963,461</u>	<u>31,458,573</u>	<u>31,769,724</u>	<u>31,056,924</u>
Total exemptions and adjustments	<u>404,305,750</u>	<u>238,970,572</u>	<u>172,559,265</u>	<u>181,008,334</u>	<u>182,548,030</u>	<u>169,797,907</u>	<u>156,051,630</u>	<u>151,562,391</u>	<u>157,845,919</u>	<u>79,546,569</u>
Total valuation	<u>\$ 730,355,053</u>	<u>\$ 640,117,385</u>	<u>\$ 594,232,641</u>	<u>\$ 566,642,182</u>	<u>\$ 542,342,348</u>	<u>\$ 512,795,465</u>	<u>\$ 477,568,956</u>	<u>\$ 447,941,613</u>	<u>\$ 422,445,209</u>	<u>\$ 396,523,197</u>
Total taxes levied	\$ 1,489,486	\$ 1,305,455	\$ 1,212,819	\$ 1,155,678	\$ 1,106,053	\$ 1,046,825	\$ 975,678	\$ 914,383	\$ 860,681	\$ 810,195
Less adjustments and discounts	<u>(326)</u>	<u>(1,478)</u>	<u>(41,236)</u>	<u>(39,293)</u>	<u>(37,606)</u>	<u>(36,307)</u>	<u>(33,467)</u>	<u>(31,647)</u>	<u>(30,088)</u>	<u>(26,607)</u>
Net taxes levied	<u>\$ 1,489,160</u>	<u>\$ 1,303,977</u>	<u>\$ 1,171,583</u>	<u>\$ 1,116,385</u>	<u>\$ 1,068,447</u>	<u>\$ 1,010,518</u>	<u>\$ 942,211</u>	<u>\$ 882,736</u>	<u>\$ 830,593</u>	<u>\$ 783,588</u>
Net collected ⁽¹⁾⁽²⁾	<u>\$ 1,433,411</u>	<u>\$ 1,260,856</u>	<u>\$ 1,170,878</u>	<u>\$ 1,117,077</u>	<u>\$ 1,068,618</u>	<u>\$ 1,014,430</u>	<u>\$ 926,891</u>	<u>\$ 883,698</u>	<u>\$ 843,286</u>	<u>\$ 783,665</u>

(1) Florida Statutes provide for a discount of up to four percent for early payment of ad valorem taxes.
All unpaid taxes become delinquent on April 1, and are sold at auction on June 1 or each year as tax certificates.
The City, after all tax certificates are sold, has fully collected all ad valorem revenues.

(2) Net collected includes penalties or late payments.

(3) Florida Statutes (F.S. 193.155) provide for a three percent maximum increase in annual taxable property values.

SOURCE: Pinellas County Tax Collector

CITY OF BELLEAIR BEACH, FLORIDA
PRINCIPAL TAXPAYERS
2023 AND NINE YEARS AGO
UNAUDITED

Schedule 13

Fiscal Year 2023			Fiscal Year 2014		
Taxpayer	Total Taxable Value	Percentage	Taxpayer	Total Taxable Value	Percentage
Alanik Properties LLC	\$ 7,511,680	0.66%	Marion, Joel G	\$ 5,561,557	1.17%
7S Investments LLC	6,007,403	0.53%	Saint Antonio's Investment LLC	3,210,681	0.67%
Marion, Lisa TRE	5,958,661	0.53%	Arfman, Dale C	1,900,494	0.40%
Klein, William H	4,285,607	0.38%	Steslicki, Sarah L	1,890,683	0.40%
Lester, Wilson JR	3,388,010	0.30%	Brinton, Anthony	1,833,366	0.39%
Snider, Mark S	3,354,832	0.30%	Prescott, Douglas	1,831,819	0.38%
Panasyuk, Anatoliy	3,324,586	0.29%	Gagnon, Karen	1,792,707	0.38%
Belleair Beach 17 Land Trust	3,199,313	0.28%	G & G Suncoast Development LLC	1,757,935	0.37%
33786 LLC	2,837,382	0.25%	Emanuel, James M	1,715,385	0.36%
Bayway Florida Hotel LLC	2,753,536	0.24%	Ewing, Owen C	1,615,324	0.34%
Total of Principal Taxpayers	42,621,010	3.76%	Total of Principal Taxpayers	23,109,951	4.85%
Total All Other Taxpayers	1,092,039,793	96.24%	Total All Other Taxpayers	452,959,915	95.15%
Total Taxable Value	<u>\$ 1,134,660,803</u>	<u>100.00%</u>	Total Taxable Value	<u>\$ 476,069,866</u>	<u>100.00%</u>

Data represents taxpayers in Pinellas County since there are no commercial businesses within Belleair Beach City limits

SOURCE: Pinellas County Property Appraiser

CITY OF BELLEAIR BEACH, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 14

Year	Total Assessed Valuation	Amount of Taxable Assessed Valuation	Levy	Collection Within the Fiscal Year of Levy		Collections to Date	
				Amount	Percentage ⁽¹⁾ of Levy	Amount	Percentage of Levy
2023	\$ 1,134,660,803	\$ 730,355,053	\$ 1,489,160	\$ 1,433,411	96%	\$ 1,433,411	96%
2022	\$ 879,087,957	\$ 640,117,385	\$ 1,303,977	\$ 1,260,856	97%	\$ 1,260,856	97%
2021	\$ 766,791,906	\$ 594,232,641	\$ 1,212,819	\$ 1,170,878	97%	\$ 1,170,878	97%
2020	\$ 747,650,516	\$ 566,642,182	\$ 1,155,678	\$ 1,117,077	97%	\$ 1,117,077	97%
2019	\$ 724,890,378	\$ 542,342,348	\$ 1,106,053	\$ 1,068,618	97%	\$ 1,068,618	97%
2018	\$ 682,593,372	\$ 512,795,465	\$ 1,046,825	\$ 1,014,430	97%	\$ 1,014,430	97%
2017	\$ 633,620,586	\$ 477,568,956	\$ 975,678	\$ 926,891	95%	\$ 926,891	95%
2016	\$ 599,504,004	\$ 447,941,613	\$ 914,383	\$ 879,447	96%	\$ 883,698	97%
2015	\$ 579,654,492	\$ 421,808,573	\$ 860,681	\$ 831,259	97%	\$ 843,286	98%
2014	\$ 476,069,766	\$ 396,523,197	\$ 810,195	\$ 783,588	97%	\$ 783,665	97%

(1) Florida Statutes provide for a discount of up to four percent for early payment of ad valorem taxes.

All unpaid taxes become delinquent on April 1, and are sold at auction on June 1 of each year as tax certificates.

The City, after all tax certificates are sold, has fully collected all ad valorem tax revenues.

SOURCE: Pinellas County Tax Collector Office

**CITY OF BELLEAIR BEACH, FLORIDA
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
UNAUDITED**

Schedule 15

Fiscal Year	Governmental Activities			Business-Type Activities			Total	
	General Obligation Bonds	Revenue Loan/Bonds	Capital Leases	General Obligation Bonds	Revenue Loan/Bonds	Capital Leases	Primary Government	Per Capita
2023	\$ -	\$ 1,823,226	\$ -	\$ -	\$ 1,746,243	\$ -	\$ 3,569,469	2,175
2022	\$ -	\$ 1,668,547	\$ -	\$ -	\$ 23,120	\$ -	\$ 1,691,667	1,030
2021	\$ -	\$ 1,913,055	\$ -	\$ -	\$ 37,845	\$ -	\$ 1,950,900	1,195
2020	\$ -	\$ 2,525,484	\$ -	\$ -	\$ -	\$ -	\$ 2,525,484	1,554
2019	\$ -	\$ 2,749,575	\$ -	\$ -	\$ -	\$ -	\$ 2,749,575	1,804
2018	\$ -	\$ 2,986,066	\$ -	\$ -	\$ -	\$ -	\$ 2,986,066	1,962
2017	\$ -	\$ 1,320,000	\$ -	\$ -	\$ -	\$ -	\$ 1,320,000	888
2016	\$ -	\$ 1,480,000	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000	920
2015	\$ -	\$ 1,640,000	\$ -	\$ -	\$ -	\$ -	\$ 1,640,000	1,140
2014	\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	1,164

SOURCE: City of Belleair Beach Finance Department

CITY OF BELLEAIR BEACH, FLORIDA
RATIO OF GENERAL REVENUE AND DEBT OUTSTANDING
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 16

Fiscal Year	General Revenue Debt	Percentage of Estimated Actual Taxable Value of Property ⁽¹⁾	Total Outstanding Per Capita ⁽²⁾
2023	\$ 3,569,469	0.49%	\$ 2,175
2022	\$ 1,691,667	0.26%	\$ 1,030
2021	\$ 1,950,900	0.33%	\$ 1,195
2020	\$ 2,525,484	0.45%	\$ 1,554
2019	\$ 2,749,575	0.51%	\$ 1,804
2018	\$ 2,986,066	0.58%	\$ 1,962
2017	\$ 1,320,000	0.28%	\$ 888
2016	\$ 1,480,000	0.33%	\$ 920
2015	\$ 1,640,000	0.39%	\$ 1,140
2014	\$ 1,800,000	0.45%	\$ 1,164

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

CITY OF BELLEAIR BEACH, FLORIDA
COMPUTATON OF DIRECT AND OVERLAPPING DEBT -
GENERAL OBLIGATIONS
UNAUDITED

Schedule 17

	General Revenue Taxable Value	Debt Outstanding	Percentage of Estimated Percentage Applicable	Estimated Share of Overlapping Debt
City Taxable Value	\$ 1,134,660,803			
County Taxable Value	\$ 186,057,231,999			
Overlapping debt:				
Capital leases		\$ 31,298,003		
Pinellas County SBITAs		4,188,234		
Pinellas County Notes Outstanding		<u>2,099,669</u>		
Total overlapping debt		<u>\$ 37,585,906</u>	0.61%	\$ 229,216
City direct debt		<u>\$ 1,823,226</u>	100%	<u>1,823,226</u>
Total direct and overlapping debt				<u>\$ 2,052,442</u>

SOURCE: Pinellas County

CITY OF BELLEAIR BEACH, FLORIDA
PLEDGED REVENUE COVERAGE
UNAUDITED

Schedule 18

	Revenue Loan Pledged Revenues Non-Ad Valorem Revenue	Debt Service ⁽¹⁾		
		Principal	Interest	Coverage
		\$ 226,921	\$ 63,297	100%
<u>General Fund</u>				
Franchise fees	\$ 195,479			
Public service tax	317,255			
Intergovernmental	322,311			
Charges for services	555,554			
Fines and fees	149,244			
Licenses and permits	189,102			
Interest on investments	163,544			
Miscellaneous	13,811			
	<u>1,906,300</u>			
<u>Capital Projects Fund</u>				
Intergovernmental	1,675,011			
Infrastructure sales tax	234,701			
Interest on investments	9,581			
	<u>1,919,293</u>			
	<u>\$ 3,825,593</u>			

(1) Interest expense was for the full Fiscal Year 2023 and is accounted for in the Capital Projects Fund

CITY OF BELLEAIR BEACH, FLORIDA
MISCELLANEOUS DEMOGRAPHICAL STATISTICS
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 19

	(1)		(2)		(3)		(4)		(5)		(6)
			Personal		Per Capita		Median		School		Unemployment
			Income		Personal		Age		Enrollment		Rate
Fiscal	Population		(amounts		Income						
Year			expressed								
			in thoudands)								
2023	1,641	\$	128,750	\$	92,321		60.1		N/A		3.20%
2022	1,643	\$	105,156	\$	78,155		57.5		N/A		2.50%
2021	1,633	\$	102,226	\$	78,896		61.6		N/A		3.90%
2020	1,625	\$	105,316	\$	72,690		61.1		N/A		5.70%
2019	1,524	\$	106,778	\$	75,739		61.0		N/A		2.90%
2018	1,522	\$	94,031	\$	67,363		60.7		N/A		2.90%
2017	1,487	\$	91,810	\$	65,436		60.0		N/A		3.30%
2016	1,609	\$	91,250	\$	63,047		56.8		N/A		4.60%
2015	1,439	\$	87,426	\$	56,243		59.5		228		5.00%
2014	1,547	\$	83,433	\$	55,454		59.0		148		5.80%

SOURCE:

- (1) University of Florida, Bureau of Economic & Business Research
- (2) to (5) Pinellas County Economic Development Research
- (6) U.S. Department of Labor Bureau of Statistics for the Tampa / St. Pete / Clearwater Metro Area

**CITY OF BELLEAIR BEACH, FLORIDA
PRINCIPAL EMPLOYERS
2023 AND NINE YEARS AGO
UNAUDITED**

Schedule 20

Employer	2023		Employer	2014	
	Employees	Rank		Employees	Rank
Raymond James	4,000+	1	Nielsen Media Research	3,500+	1
Home Shopping Network	2,000+	2	Times Publishing Corp.	3,100+	2
Tech Data Corp.	2,000+	3	Raymond James	2,800+	3
Spectrum	2,000+	4	Morton Plant Hospital	2,400+	4
Fidelity Information Services	1,500+	5	Raytheon	2,200	5
The Nielsen Company	1,500+	6	All Children's Health Systems	2,000	6
Jabil Circuit, Inc.	1,500+	7	Bayfront Medical Center, Inc.	2,000	7
Honeywell Aerospace	1,500+	8	Progress Energy, Florida	1,950	8
Valpak	1,500+	9	Tech Data Corp.	1,800	9
Superior Uniform Group	1,000+	10	Home Shopping Network	1,600	10

Data represents employers in Pinellas County since there are no commercial businesses within Belleair Beach City limits

Source: Pinellas County Economic Development Research

CITY OF BELLEAIR BEACH, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 21

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Full-time employees on City Payroll as of September 30,										
General Government	4	3	3	3	4	5	4	4	4	4
Public Works	4	2	3	3	3	3	2	3	3	3
Police*	0	0	0	0	0	0	0	0	0	0
Total general government	<u>8</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>6</u>	<u>7</u>	<u>7</u>	<u>7</u>

*The City contracts with the Pinellas County Sheriff for police protection, which became effective in fiscal year 2007.
SOURCE: City employment records

**CITY OF BELLEAIR BEACH, FLORIDA
MISCELLANEOUS STATISTICAL DATA
UNAUDITED**

Schedule 22

Date of Incorporation 1950
 Form of Government City Council / City Manager
 Number of Employees 5
 Paved Streets 7.25 miles
 Law Enforcement Pinellas County Sheriff's Office effective June 1, 2007
 Resident Utilities: Duke Energy - electricity
 Pinellas County Utilities - water, reclaimed water, sewer
 Waste Management - garbage and recycling
 Clearwater Gas - gas

Recreation Facilities:

Parks 11 and access to additional 3
 Playgrounds 1
 Beaches 4,500 feet
 Tennis 2 courts
 Basketball Court 1 court
 Marina 19 boat slips
 Boat Ramp 1
 Fishing Docks 5

Population and Source:

Year	Population	Source
2023	1,641	University of Florida, Bureau of Economic & Business Research
2022	1,643	University of Florida, Bureau of Economic & Business Research
2021	1,633	University of Florida, Bureau of Economic & Business Research
2020	1,625	University of Florida, Bureau of Economic & Business Research
2019	1,524	U.S. Census Bureau
2018	1,522	U.S. Census Bureau
2017	1,497	www.esri demographic estimates
2016	1,609	fact finder US Census Bureau
2015	1,439	www.esri demographic estimates
2015	1,439	www.esri demographic estimates
2014	1,547	www.esri demographic estimates
2013	1,544	U.S. Census Bureau
2012	1,558	University of Florida
2011	1,563	University of Florida
2010	1,608	University of Florida
2000	1,633	historical City data
1990	2,070	historical City data
1980	1643	historical City data
1970	952	historical City data
1960	563	historical City data

**CITY OF BELLEAIR BEACH, FLORIDA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
UNAUDITED**

Schedule 23

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety *										
Police Arrest	89	99	58	74	31	66	63	38	51	56
Parking violations	551	339	14	301	30	265	240	245	174	227
Traffic violations	289	364	170	136	207	254	164	137	148	176
Warning citations	1,333	1,580	1,279	835	1,404	1,471	756	796	724	422
Culture and Recreation:										
Beach parking permits & parking decals issued **	864	852	839	772	890	884	760	733	825	629
Library card reimbursements ***	43	42	58	48	93	120	101	108	105	115
Marina										
Boat Slips ****	19	19	19	19	19	19	19	19	19	20

* Effective June 1, 2007 law enforcement was contracted out to the Pinellas County Sheriff's Office.

** Includes beach parking permits for owners, renters, and marina slip renters

*** The City of Belleair Beach offers payment for residents' library cards by reimbursement to the resident.

**** Slips 19 and 20 were combined in 2014 to make a larger slip

CITY OF BELLEAIR BEACH, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
UNAUDITED

Schedule 24

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Public Safety										
Police stations *	0	0	0	0	0	0	0	0	0	0
Highways and Streets:										
Bridges	2	2	2	2	2	2	2	2	2	2
Street (miles)	8	8	8	8	8	8	8	8	8	8
Curb (miles)	16	16	16	16	16	16	16	16	16	16
Intersection traffic signal - Gulf Blvd / Causeway	1	1	1	1	1	1	1	1	1	1
Pedestrian beacons / crosswalks	5	5	5	5	5	5	5	5	5	5
Culture and Recreation										
Cul de Sacs	8	8	8	8	8	8	8	8	8	8
Docks	5	5	5	5	5	5	5	5	5	5
Park acreage	5	5	5	5	5	5	5	5	5	5
Parks **	11	11	11	11	11	11	11	11	11	11
Tennis Courts	2	2	2	2	2	2	2	2	2	2

* Effective June 1, 2007 law enforcement service was contracted out to the Pinellas County Sheriff's Office

** City of Belleair Beach residents are allowed access to additional 3 parks at Belleair Shore and 1 at Bayside Park. These parks are maintained by the City of Belleair Beach.

IV. COMPLIANCE SECTION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor, City Council Members
City of Belleair Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the budgetary comparison for the General Fund of the City of Belleair Beach, Florida, (the City) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 29, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Mayor, City Council Members
City of Belleair Beach, Florida

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, reading "Saltmarsh Cleveland & Lund".

Tampa, Florida
April 29, 2024

MANAGEMENT LETTER

To the Honorable Mayor, City Council Members
City of Belleair Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Belleair Beach, Florida, (the City) as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated April 29, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in Accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedules, which are dated April 29, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made on internal control and compliance issues during the preceding annual financial audit.

Honorable Mayor, City Council Members
City of Belleair Beach, Florida

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The official title and legal authority for the City of Belleair Beach, Florida has been disclosed in Note 1 to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such communications.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we noted the following control deficiencies.

During testing over the City's disbursements, it was noted 6 out of the 15 vendors tested that were issued material payments during the fiscal year were not registered with E-Verify. The City entered into a contract with one vendor which explicitly listed terms related to E-Verify. This vendor does not appear to be enrolled in E-Verify and is not registered as an active entity on the Florida Department of State website (sunbiz.org).

Honorable Mayor, City Council Members
City of Belleair Beach, Florida

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Saltmarsh Cleaveland & Lund".

Tampa, Florida
April 29, 2024

**INDEPENDENT ACCOUNTANT'S REPORT
ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES**

Honorable Mayor, City Council Members
City of Belleair Beach, Florida

We have examined the City of Belleair Beach, Florida's (the City's) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2023. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such procedures as we considered necessary in the circumstances. We believe that our examination provided a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City of Belleair Beach, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of the City of Belleair Beach, Florida, and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh Cleaveland & Gund

Tampa, Florida
April 29, 2024

City of Belleair Beach

MAY 6, 2024 – 6:00 PM



RECOMMENDATION:

*Staff requests Council appoint
Luc Beaudoin to a term on the
Planning and Zoning Board
expiring May 2027.*

TO: Mayor and City Council

FROM: Renee Rose, City Clerk

SUBJECT: Planning and Zoning Board Appointment

Background

The Planning and Zoning board currently has two vacancies.

Discussion

Luc Beaudoin has applied to be a member of the Planning and Zoning Board.

Recommendation

Staff requests Council appoint Luc Beaudoin to a term on the Planning and Zoning Board expiring May 2027.



APPLICATION FOR APPOINTMENT

Board of Adjustment ☐

Park and Recreation Board ☐

Planning and Zoning Board ☒

Citizens Advisory Committee ☐

Please Note: Any information given on this application is subject to the Public Records Law of Florida

Name: LUC BEAUDOIN Email: LOTUSX22@YAHOO.
Address: 119 6th ST. Home Phone: 727-430-1600
Cell Phone: 427-430-9160

City/State: Belleair Beach, FL 33786

Voter
Registration
Date:

2-14-2012

Educational Background:

CATHEDRAL H.S. SPED, MA POSTGRADUATE
Western New England College

Experience:

Specialty Dept Store Buyer 22 yrs
Owned my own business 10 yrs
Real estate Entrepreneur 20 yrs. bought & sold
flipping house (award winner Cape Cod, Mass.
Now owner of rental property Belleair Bluffs &
Dunedin

Why would you like to be considered as a candidate for service on this Board or Committee?

I desire to serve as a board member and to
share my knowledge and expertise of real estate
to better our beautiful City of Belleair Beach

Would you consider serving on another Board or Committee other than the one you selected above? ☐ YES ☒ NO

Other Board(s) / Committee(s) in which you would be interested:

Advisory Committee

What Boards or Committees do you currently serve:

N/A

I have been a resident of the City of Belleair Beach for 37 years.

I am a qualified voter of the City of Belleair Beach. Voter registration date Nov 1987

Please attach a resume if available.

SIGNATURE 

DATE 4-17-2024

NOTE: Application is effective for **ONE YEAR** from date of submission.

If you have any questions, please call the City Clerk, Renee Rose, at 727-595-4646 ext 124, or renee.rose@cityofbelleairbeach.com

CITY BOARDS AND COMMITTEES

Appointments are made by City Council when an opening is available. Applications are available in the City Clerk's Office.

- The **Board of Adjustment***
- The **Planning and Zoning Board***
- The **Park and Recreation Board**
- The **Citizens Advisory Committee**

*Requires filing a financial disclosure form with the Supervisor of Elections within thirty (30) days of appointment

Please Note: Any information given on this application is subject to the Public Records Law of Florida

**CITY OF BELLEAIR BEACH
ORDINANCE NO. 24-02**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, AMENDING THE BELLEAIR BEACH CODE OF ORDINANCES, SUBPART B – “LAND DEVELOPMENT CODE”, CHAPTER 94 - “ZONING”, ARTICLE I – “IN GENERAL”, SECTION 94-2, “DEFINITIONS”, TO AMEND THE DEFINITION OF “SUBSTANTIAL IMPROVEMENT” TO REDUCE THE LOOK-BACK PERIOD FOR SUBSTANTIAL IMPROVEMENT CALCULATIONS DOWN FROM FIVE YEARS TO ONE YEAR; AND AMENDING ARTICLE V - “SUPPLEMENTARY DISTRICT REGULATIONS”, DIVISION 1 – “GENERALLY”, SECTION 94-255 – “ALTERATIONS, IMPROVEMENTS AND REPAIRS” TO ALIGN WITH FLOODPLAIN ORDINANCE REQUIREMENTS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR RESOLUTION OF CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida has, in Chapter 166 – Municipalities, Florida Statutes, conferred upon local governments the authority to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the City of Belleair Beach is authorized by the Florida Constitution, Florida Statutes, and the City Charter to regulate the use of lands within its corporate boundaries; and

WHEREAS, the Planning and Zoning Board has held a hearing on this matter and has made a recommendation to the City Council; and

WHEREAS, the City Council has determined that the amendments to the land development code are in the best interest of the public health, safety and welfare; and

WHEREAS, the City Council has determined that this proposed amendment to the City’s land development regulations is not more restrictive or burdensome in nature; and

WHEREAS, the City Council of the City of Belleair Beach hereby determines that this ordinance is consistent with and in accordance with the Comprehensive Plan of the City of Belleair Beach.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, THAT THE CODE OF ORDINANCES IS AMENDED AS FOLLOWS:

Section 1 - Findings of Fact. The above recitals are true and correct and are incorporated herein by reference.

Section 2 – Amended Definition. The definition of “Substantial Improvement”, as set forth in Chapter 94, Section 94-2 – “Definitions,” is hereby amended to read as follows:

Sec. 94-2. - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning: [. . .]

Substantial improvement means any repair, reconstruction, alteration, improvement, or combination thereof, made to a structure, which takes place within a ~~five~~ one-year period beginning on the date upon which an application for a building permit is filed with the county building department, for which the cumulative cost of the improvement equals or exceeds 50 percent of the fair market value of the structure. The fair market value of the structure shall be the appraised value of the structure at the time the initial application for a building permit is made. The fair market value shall be used during the ~~five~~ one-year period to determine whether the cumulative improvements during such ~~five~~ one years equals or exceeds 50 percent of the fair market value. In the case of damage, the fair market value shall be the appraised value of the structure prior to the damage occurring. For the purpose of this definition, substantial improvement is considered to occur when the first alteration of any wall, ceiling, floor or other structural part of the building commences, whether or not the alteration affects the external dimensions of the structure. This term does not, however, include any:

- (1) Project for improvement of a structure to comply with existing state or local health, sanitary or safety code specifications which are solely necessary to ensure safe living conditions; or
- (2) Alteration of a structure listed on the National Register of Historic Places or a state inventory of historic places.

Section 3 – Amending Provisions Governing Remodeling. Chapter 94 – “Zoning”, Article V – “Supplementary District Regulations”, Division 1 – “Generally”, Section 94-255 – “Alterations, Improvements and Repairs,” is hereby amended to read as follows:

Sec. 94-255. - Alterations, improvements and repairs.

(a) *Generally.* The city shall be empowered to order the owner of an existing structure within the city to repair such existing structure which, through deterioration, damage or other cause is a threat to the health and well-being of the occupants or nearby residents. Failure by the owner to honor such order shall result in the city seeking a court order to evict the occupants of such structure and, in extreme cases, to raze, or have razed, the structure.

(b) *Conforming structures.* If the owner of a structure desires to make structural alterations to, or substantial improvement of, an existing structure, all work shall be done in conformity with the provisions of this chapter.

(c) *Nonconforming structures.* If the owner of a structure desires to make structural alterations to, or substantial improvement of, an existing nonconforming structure, any

such changes which are in conformity with the provisions of this chapter shall be permitted; however, changes which perpetuate the nonconformity shall not be permitted.

(d) *Remodeling*. Permits for remodeling shall require certification of the total value of all labor and materials, including out-of-pocket costs as well as the contractor's contract price, in compliance with the Federal Emergency Management Agency's flood insurance requirements. ~~Any permit application for which the total value exceeds \$20,000.00 shall be required to have a certified appraisal of the value of the structure to be remodeled or added to.~~ Market value shall be determined as defined in Section 74-134 of the Land Development Code. The person designated as building official by the city or the building inspector shall reserve the right to obtain an independent appraisal of such structure at the applicant's expense, and shall have the right to deny any such permit.

Section 4 – Implementing Administrative Actions. The City Manager is hereby authorized and directed to take such actions he deems necessary and appropriate to implement the provisions of this Ordinance. The City Manager may, in his discretion, delegate the powers of implementation as herein set forth to such City employees as the City Manager may deem necessary, appropriate, convenience, or prudent.

Section 5 – Severability. If any section, sentence, phrase, word, or portion of this Ordinance is determined to be invalid, unlawful, or unconstitutional, said determination shall not be held to invalidate or impair the validity, force, or effect of any other section, sentence, phrase, word, or portion of this Ordinance not otherwise determined to be invalid, unlawful, or unconstitutional.

Section 6 – Conflicts. Any and all ordinances and regulations in conflict herewith are hereby repealed to the extent of any conflict.

Section 7 – Effective Date. This Ordinance shall become effective immediately upon full and final adoption by the City Council.

ADOPTED ON FIRST READING on the ____ day of _____, 2024, by
the City Council of the City of Belleair Beach, Florida.

ADOPTED ON SECOND AND FINAL READING on the ____ day of
_____, 2024, by the City Council of the City of Belleair Beach, Florida.

ATTEST

Renee Rose, City Clerk

Dave Gattis
Mayor, City of Belleair Beach

APPROVED AS TO FORM

Randy Mora, City Attorney

Business Impact Estimate

Proposed ordinance's title/reference: **Ordinance No. 2024-02**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, AMENDING THE BELLEAIR BEACH CODE OF ORDINANCES, SUBPART B – “LAND DEVELOPMENT CODE”, CHAPTER 94 - “ZONING”, ARTICLE I – “IN GENERAL”, SECTION 94-2, “DEFINITIONS”, TO AMEND THE DEFINITION OF “SUBSTANTIAL IMPROVEMENT” TO REDUCE THE LOOK-BACK PERIOD FOR SUBSTANTIAL IMPROVEMENT CALCULATIONS DOWN FROM FIVE YEARS TO ONE YEAR; AND AMENDING ARTICLE V - “SUPPLEMENTARY DISTRICT REGULATIONS”, DIVISION 1 – “GENERALLY”, SECTION 94-255 – “ALTERATIONS, IMPROVEMENTS AND REPAIRS” TO ALIGN WITH FLOODPLAIN ORDINANCE REQUIREMENTS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR RESOLUTION OF CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;

¹ See Section 166.041(4)(c), Florida Statutes.

- b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
- c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
- d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The proposed ordinance amends the City's ordinance governing the look-back period for substantial improvement calculations down from five years to one year and eliminates the \$20,000.00 threshold requiring a certified appraisal for FEMA purposes.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur;
- (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
- (c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

None.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

None.

4. Additional information the governing body deems useful (if any):

The proposed ordinance is one of general application and would not result in more restrictive development standards that would adversely affect private businesses.

**CITY OF BELLEAIR BEACH
ORDINANCE NO. 24-03**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, AMENDING THE BELLEAIR BEACH CODE OF ORDINANCES, SUBPART B – “LAND DEVELOPMENT CODE”, CHAPTER 94 - “ZONING”, ARTICLE IV- “DISTRICTS”, DIVISION 3 – “RESIDENTIAL LOW (RL) DISTRICT II”, SECTION 94-220 - “MINIMUM LIVING AREAS AND SETBACKS,” TO REDUCE THE SIDE SETBACK FOR SPECIFIED LOTS IN THE BELLEAIR BEACH 1ST ADDITION SUBDIVISION; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR RESOLUTION OF CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida has, in Chapter 166 – Municipalities, Florida Statutes, conferred upon local governments the authority to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the City of Belleair Beach is authorized by the Florida Constitution, Florida Statutes, and the City Charter to regulate the use of lands within its corporate boundaries; and

WHEREAS, the Planning and Zoning Board has held a hearing on this matter and has made a recommendation to the City Council; and

WHEREAS, the City Council has determined that the amendments to the land development code are in the best interest of the public health, safety and welfare; and

WHEREAS, the City Council has determined that this proposed amendment to the City’s land development regulations is not more restrictive or burdensome in nature; and

WHEREAS, the City Council of the City of Belleair Beach hereby determines that this ordinance is consistent with and in accordance with the Comprehensive Plan of the City of Belleair Beach.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, THAT THE CODE OF ORDINANCES IS AMENDED AS FOLLOWS:

Section 1 - Findings of Fact. The above recitals are true and correct and are incorporated herein by reference.

Section 2 – Amendment. The setback provisions for the Belleair Beach 1st Addition, as set forth in Table 1, within Section 94-220, “Minimum Living Areas and Setbacks” are hereby reduced and amended to read as follows:

TABLE 1

SUBDIVISION TITLE	MINIMUM LIVING AREA* (square feet)		MINIMUM HOUSE SETBACK** (feet)			
	1st Floor	2nd Floor	Front	Side	Rear	Water
BELLEAIR BEACH 1st Addition:						
Lots 1, 2, and 3	1,000	200	25	15 7	—	30
Lot 4	1,000	200	25	10	25	30
Units A, C, E and D	1,000	200	25	7	7	30

[. . .]

* The term “living area” is defined as all enclosed areas of a dwelling, except garages, porches, facades and patios.

** House setback may be subject to modifications under certain circumstances (see division 3 of this article).

Section 3 – Implementing Administrative Actions. The City Manager is hereby authorized and directed to take such actions he deems necessary and appropriate to implement the provisions of this Ordinance. The City Manager may, in his discretion, delegate the powers of implementation as herein set forth to such City employees as the City Manager may deem necessary, appropriate, convenience, or prudent.

Section 4 – Severability. If any section, sentence, phrase, word, or portion of this Ordinance is determined to be invalid, unlawful, or unconstitutional, said determination shall not be held to invalidate or impair the validity, force, or effect of any other section, sentence, phrase, word, or portion of this Ordinance not otherwise determined to be invalid, unlawful, or unconstitutional.

Section 5 – Conflicts. Any and all ordinances and regulations in conflict herewith are hereby repealed to the extent of any conflict.

Section 6 – Effective Date. This Ordinance shall become effective immediately upon full and final adoption by the City Council.

ADOPTED ON FIRST READING on the ____ day of _____, 2024, by
the City Council of the City of Belleair Beach, Florida.

ADOPTED ON SECOND AND FINAL READING on the ____ day of
_____, 2024, by the City Council of the City of Belleair Beach, Florida.

ATTEST

Renee Rose, City Clerk

Dave Gattis
Mayor, City of Belleair Beach

APPROVED AS TO FORM

Randy Mora, City Attorney

Business Impact Estimate

Proposed ordinance's title/reference: **Ordinance No. 2024-03**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, AMENDING THE BELLEAIR BEACH CODE OF ORDINANCES, SUBPART B – “LAND DEVELOPMENT CODE”, CHAPTER 94 - “ZONING”, ARTICLE IV- “DISTRICTS”, DIVISION 3 – “RESIDENTIAL LOW (RL) DISTRICT II”, SECTION 94-220 - “MINIMUM LIVING AREAS AND SETBACKS,” TO REDUCE THE SIDE SETBACK FOR SPECIFIED LOTS IN THE BELLEAIR BEACH 1ST ADDITION SUBDIVISION; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR RESOLUTION OF CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The proposed ordinance amends the City's ordinance governing setback to reduce the side setback for specified lots in the Belleair Beach 1st Addition Subdivision.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur;
- (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
- (c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

None.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

None.

4. Additional information the governing body deems useful (if any):

The proposed ordinance is an ordinance of general application governing only residential lots and not applicable to the business community.

**CITY OF BELLEAIR BEACH
ORDINANCE NO. 24-04**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, AMENDING THE BELLEAIR BEACH CODE OF ORDINANCES, SUBPART B – “LAND DEVELOPMENT CODE”, CHAPTER 94 - “ZONING”, SECTION 94-172 - “FENCES,” AND SECTION 94-251 “FENCES, WALLS AND HEDGES” TO ALLOW FOR FENCES, WALLS, OR HEDGES ON SEAWALL CAPS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR RESOLUTION OF CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida has, in Chapter 166 – Municipalities, Florida Statutes, conferred upon local governments the authority to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the City of Belleair Beach is authorized by the Florida Constitution, Florida Statutes, and the City Charter to regulate the use of lands within its corporate boundaries; and

WHEREAS, the Planning and Zoning Board has held a hearing on this matter and has made a recommendation to the City Council; and

WHEREAS, the City Council has determined that the amendments to the land development code are in the best interest of the public health, safety and welfare; and

WHEREAS, the City Council has determined that this proposed amendment to the City’s land development regulations is not more restrictive or burdensome in nature; and

WHEREAS, the City Council of the City of Belleair Beach hereby determines that this ordinance is consistent with and in accordance with the Comprehensive Plan of the City of Belleair Beach.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, THAT THE CODE OF ORDINANCES IS AMENDED AS FOLLOWS:

Section 1 - Findings of Fact. The above recitals are true and correct and are incorporated herein by reference.

Section 2 – Amending 94-172. Chapter 94 – “Zoning”, Article IV – “Districts”, Division 2 – “Residential Medium (RM) District I”, Section 94-172 – “Fences,” is hereby amended to read as follows:

Sec. 94-172. – Fences.

- (a) Within the RM district I, fences shall be permitted along the street and side lot lines to a maximum height of six feet. Manmade fences shall be permitted to incorporate ornamental entrance posts or pillars and ornamental structural posts or pillars between sections of the fence. Such posts or pillars shall be permitted to rise a maximum of 18 inches above the top level of the fence proper; however, such posts or pillars shall not be closer than six feet apart, except for gate posts or pillars, if necessary.
- (b) Living fences shall be permitted within the RM district I to incorporate plants commonly known as "ornamentals" or "specimen plants" and such plantings shall be permitted to grow to their normal heights; however, a grouping of such plants constituting a fence above the maximum allowed heights shall be permitted. Ornamentals and specimen plants are commonly plants that are considered more decorative due to their flowers, foliage, bark or form. A fence shall also be permitted ~~inside on~~, but not ~~on or overgrowing beyond~~, the waterfront facing side of the seawall cap, to a height of 48 inches. Living fences shall be maintained so as to not exceed the specified heights by more than six inches. Heights of fences shall be measured from the existing grade at the fence location.

Section 3 – Amending 94--251. Chapter 94 – “Zoning”, Article V – “Supplementary District Regulations”, Division 1 – “Generally”, Section 94-251 – “Fences, walls and hedges,” is hereby amended to read as follows:

Sec. 94-251. - Fences, walls and hedges.

The following regulations shall apply to all fences, walls and hedges within the city:

- (1) All hedges on residential property not bounded, in whole or part, by any waterway shall not exceed a height of eight feet in the required side or rear setback area. A fence or wall is not permitted in the required front setback area. A hedge may be grown in the front setback area of residential property but shall not exceed three feet in height. Fences and walls on residential property not bounded, in whole or part, by any waterway shall not exceed six feet in height.
- (2) On property bounded in whole or part by any body of water, a hedge shall not exceed a height of eight feet in the required side setback area. A hedge or fence shall not exceed a height of four feet in the required rear (water) setback area within twelve feet of the sea wall, but a fence may rise to a height of six feet and a hedge may rise to a height eight feet otherwise. A hedge may be grown in the front setback area of residential property but shall not exceed three feet in height. Fences and walls on residential property bounded, in whole or part, by any waterway shall not exceed six feet in height, except along the seawall which shall not exceed four feet. Fences and walls on residential project adjacent to public

property (i.e., a city-owned park), in whole or part, by any waterway shall not exceed six feet in height. Fences, walls, and hedges shall be permitted on but not placed beyond or overgrowing the waterfront facing side of the seawall cap.

(3) Height shall be measured from the grade as measured at any point along either side of the fence, wall or hedge.

(4) Hedges shall, at all times, be maintained and trimmed to a height not to exceed the maximum limits set forth in subsections (1) and (2) of this section. Maintenance of the hedge is the sole responsibility of the owner of the property on which the hedge is planted, and such owner shall take all reasonable steps to prevent the hedge from encroaching on or otherwise affecting any neighboring properties.

(5) Setback areas adjacent to county roads (Causeway and Gulf Boulevards) right-of-way and the side of the properties adjacent to a city park or the city access ("back bay trail") easements may have fences and walls not to exceed six feet, or a hedge without a limit on its height. This subsection shall be applicable to adjacent setback areas on the side, rear or front of residential properties.

(6) All fences and walls shall be constructed so that the finished surface faces the street and adjacent property. Post heights shall not exceed the fence heights by more than 18 inches and posts exceeding fence height limitations will be no closer than six feet apart, except when gate posts are required.

(7) Except for completely screened enclosures commonly referred to as "bird cages," all swimming pools constructed within the city limits shall be enclosed by a fence or wall with a minimum height of four feet and shall be attached on one or more sides to a structure. On waterfront lots, the seawall side of a swimming pool may be left unprotected, but the other three sides shall be enclosed by a wall or fence with a minimum height of four feet running from the house to the sideline and then to the water's edge. All fences or walls shall have an accessible gate to the swimming pool area. [See exhibits E and F at the end of this chapter.]

(8) A fence, wall or hedge may not be constructed in any recorded easement unless verification that all utility users have no objection to its construction and that the fence, wall or hedge will not impede the function of any drainage system. A fence, wall or hedge shall not be allowed in any easement or right-of-way recorded for ingress/egress access purposes. Maintenance of easements and replacement of any fence, wall or hedge removed by any utility shall be the responsibility of the property owner.

(9) A construction permit is required before erecting a fence or wall.

(10) Fence made with barbed wire, corrugated metal, or sheet aluminum or similar materials shall not be permitted on any residential property within the city.

(11) All fences and walls shall comply with the provisions of the Florida Building Code.

(12) Wooden fence posts shall be pressure treated or otherwise preserved to resist decay, corrosion and termite infestation.

(13) Walls may be constructed of concrete, concrete block, stone, brick or similar masonry material commonly used in wall construction in Pinellas County. All exposed surfaces of masonry walls must be of finished materials, including brick, stone, tile, or painted or tinted stucco. Except for split block, concrete and concrete block walls shall be finished with a painted or tinted stucco finish on both sides. These finishes must be applied so as to completely conceal coursework.

If a wall is to be placed on a shared property line, consent for access must be obtained from the adjoining property owner(s) prior to finishing the opposite side of the wall. If such consent cannot be obtained, the property owner erecting the wall must present proof that a request for access approval was mailed to every adjacent property owner, by certified mail, return receipt requested, to the mailing addresses as listed in the most current county tax roll, and the mailing was returned undeliverable or the adjacent property owner(s) failed to respond to the request within 30 days after receipt. Upon such a showing, the property owner erecting the wall shall not be required to finish the opposite side of the wall.

(14) It is the legislative intent of this section that a fence or wall shall not be erected, constructed or maintained in the required front setback area.

(15) Views on waterfront property. It is the policy of the city council, for purposes of this section, that the vista of the water area from a waterfront property is perpendicular to the property line along the water from grade to a plane of six feet.

(16) Hedges and other planting material shall be maintained so as not to overhang into an abutting property. Trees shall be maintained so as to not overhang into an abutting property between ground level and eight feet.

(17) All fences or walls shall have at least one gate or opening so as to provide access from the front yard.

(18) Maintenance. All fences, walls and hedges shall be maintained in a safe, nonhazardous condition and good appearance; specifically:

a. A fence or wall shall be maintained in a vertical position, and shall not be allowed to sag or lean at more than ten degrees from vertical, unless the fence or wall is specifically designed and permitted to be maintained at such an angle.

b. Rotten or missing boards in a fence shall be replaced.

c. Each support post or footer shall be solidly attached to the ground.

d. Each fence stringer shall be securely fastened to the support posts and face of the fence.

e. Each fence shall be securely fastened to the support post and fence stringers.

f. Walls and fences, unless of natural materials or galvanized, shall be properly painted, stained, treated or otherwise maintained so as to present a uniform appearance; however, this section is not intended to prohibit the maintenance of fences in which a deteriorated section of the fence is replaced with new material which will take some time to "age" or "weather" to replicate the appearance of the original fence.

g. Fence boards may be replaced on any nonconforming fence provided the posts are not replaced.

h. Dead hedge material shall be removed.

(19) All temporary fences used at a construction site for the purpose of security or protection may, at the discretion of the city manager, be exempt from the provisions of this section provided they do not obstruct the vision of motor vehicle operators or create other hazards to public safety.

(20) Retaining wall. When a retaining wall is combined with a wall, fence, or hedge, the height of the fence, wall or hedge shall include the height of the retaining wall.

(21) Earth berms. Earth berms are not permitted under the city code. The creation of new earth berms on any property within the corporate limits of the city shall constitute a violation of the city's NPDES permit and chapter 62 of this Code and must be removed by the property owner.

(22) Double frontage lots. For the purposes of fence, wall or hedge placement on double frontage lots, the front yard shall be the side of the property from which the property is addressed. The placement of any fence, wall or hedge on this side of the property shall adhere to the front setback provisions in subsections (1) and (6). The opposite side of the property shall be considered a rear yard and adhere to the provisions applicable to the rear yard.

(23) Required setback areas. For purposes of this section, exhibits A—D illustrate the required setback areas and the maximum height of a fence, wall, or hedge on waterfront and nonwaterfront lots.

Section 4 – Implementing Administrative Actions. The City Manager is hereby authorized and directed to take such actions he deems necessary and appropriate to implement the provisions of this Ordinance. The City Manager may, in his discretion, delegate the powers of implementation as herein set forth to such City employees as the City Manager may deem necessary, appropriate, convenience, or prudent.

Section 5 – Severability. If any section, sentence, phrase, word, or portion of this Ordinance is determined to be invalid, unlawful, or unconstitutional, said determination shall not be held to invalidate or impair the validity, force, or effect of any other section, sentence, phrase,

word, or portion of this Ordinance not otherwise determined to be invalid, unlawful, or unconstitutional.

Section 6 – Conflicts. Any and all ordinances and regulations in conflict herewith are hereby repealed to the extent of any conflict.

Section 7 – Effective Date. This Ordinance shall become effective immediately upon full and final adoption by the City Council.

ADOPTED ON FIRST READING on the ____ day of _____, 2024, by the City Council of the City of Belleair Beach, Florida.

ADOPTED ON SECOND AND FINAL READING on the ____ day of _____, 2024, by the City Council of the City of Belleair Beach, Florida.

ATTEST

Renee Rose, City Clerk

Dave Gattis
Mayor, City of Belleair Beach

APPROVED AS TO FORM

Randy Mora, City Attorney

Business Impact Estimate

Proposed ordinance's title/reference: **Ordinance No. 2024-04**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BELLEAIR BEACH, FLORIDA, AMENDING THE BELLEAIR BEACH CODE OF ORDINANCES, SUBPART B – “LAND DEVELOPMENT CODE”, CHAPTER 94 - “ZONING”, SECTION 94-172 - “FENCES,” AND SECTION 94-251 “FENCES, WALLS AND HEDGES” TO ALLOW FOR FENCES, WALLS, OR HEDGES ON SEAWALL CAPS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR RESOLUTION OF CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City hereby publishes the following information:

¹ See Section 166.041(4)(c), Florida Statutes.

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The proposed ordinance amends the City's ordinance governing fences, walls and hedges to allow for fences, walls, or hedges on seawall caps.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur;
- (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
- (c) An estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

None.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

None.

4. Additional information the governing body deems useful (if any):

The proposed ordinance would not result in more restrictive development standards that would adversely affect private businesses.

MEMORANDUM

TO: Mayor and City Council

FROM: Kyle Riefler, City Manager

DATE: May 2, 2024

SUBJECT: Authorize City Manager to execute a Purchase Order for Engineering Services to Replace the South Park Seawall

Recommendation:

Authorize the City Manager to execute a purchase order with J Foster Consulting for Design, Specifications, Bidding & Construction Oversight for Seawall Repair/Replacement at South Park in the amount of \$5,100.00.

History:

The existing concrete seawall was completed in 1979. It is showing signs of cap and slab failure caused by aging, corrosion of concrete and reinforcing rod and uneven hydrostatic pressure.

Background:

The City Council may authorize expenditures of \$5,000.00 to \$10,000.00 upon receipt of at least two written bids, quotes, or proposals from service providers. Two proposals are attached. Funding is available in the FY 23-24 Capital Projects Budget.

Attachments:

1. Pictures of existing seawall
2. Proposal – J Foster Consulting RECOMMENDED
3. Proposal – Reuben Clarson Consulting





April 17, 2024

City of Bellair Beach
C/O Kyle Riefler
444 Causeway Boulevard
Belleair Beach, FL 33786
(727) 229-8431
Sent Via email: kyle.riefler@cityofbelleairbeach.com

South Park, Belleair Beach – Seawall Project**Project Scope and Deliverables**

It is with great pleasure we provide you with a proposal for consideration in your selection of a qualified professional engineering and consulting firm to assist with the assessment, design and permitting of the seawall replacement for the above referenced parcel.

J Foster Consulting, located in St. Petersburg, Florida is a professional engineering firm with 18 years of marine industry experience. We pride ourselves in offering independent, professional, and economical long-term designs and consultation of marine infrastructure. Regarded as a top marine engineering firm, we have extensive experience in addressing complex coastal issues and providing marine design engineering services from permitting and design to construction oversight.

The primary goal of the project will be to assess, design and permit the replacement of the existing seawall.

Below please find the sequence of efforts and services provided in the proposed Task 1-7:

Task 1 - Site Assessment

J Foster will conduct a site visit to collect RTK elevation data and existing shoreline conditions. The inspection will review the current seawall conditions above and beneath the water via an in-water dive inspection. JFC will conduct a visual, tactile, and nondestructive level 1 inspection of the existing upland wall of approximately 60' linear feet. The level 1 inspection will follow the guidelines of ASCE Practice No. 130 "Waterfront Facilities Inspection and Assessment".

Task 2 – Permit Application Drawings and Coordination

Once the design is approved by the client, J Foster Consulting will prepare environmental permit drawings for submittal to Pinellas County, City of Bellair Beach, DEP and USACE permit application packages, as needed. The environmental permit drawings will include an overall site plan, detailed site plan, and conceptual cross-section/profile view depicting the proposed structure and applicable on-site conditions (i.e., mean high/low water, aquatic resources, riparian boundaries, etc.). J Foster will collect any previous permits to establish precedent of the work. If deemed necessary by the permitting team, JFC will conduct individual permitting coordination meetings with the jurisdictional permitting agency City of Bellair Beach, Florida Department of Environmental protection, the Army Corps of Engineers, as needed, to establish permitting feasibility and develop permitting timeline.

Task 3 – County, City, State & Federal Permit Application Submissions

J Foster Consulting will provide the following environmental permitting services:

- Prepare support documentation to be included in an Environmental Resource Permit application to the jurisdictional State agency. J Foster Consulting will complete sections A, C, D and F (as applicable) of the ERP application and provide an associated environmental narrative and supporting tables and figures, as applicable. For the purposes of this scope, it is assumed that mitigation for the proposed improvements may or may not be required. If the state requires mitigation for impacts to wetlands and/or surface waters, a separate scope and fee will be prepared for mitigation planning.
- Prepare and submit a permit application to the US Army Corps of Engineers (USACE) for the proposed project. It is assumed that, if required, the same mitigation required by the State will meet the requirements of the USACE. If additional USACE mitigation planning is required, a separate scope and fee will be prepared. All permit application fees shall be paid by the Client.
- Prepare and submit a permit application to Pinellas County Water and Navigation for the proposed project. All permit application fees shall be paid by the Client.
- Prepare and submit a permit application to the City of Bellair Beach for the proposed project. All permit application fees shall be paid by the Client.

Task 4 – Post Submittal Coordination

J Foster Consulting will provide the following post submittal environmental permitting services:

- Responses for up to (1) one Requests for Additional Information (RAI) from the State and will attend up to one field or office meeting with State staff. Any additional RAIs or meetings with the State agency will be considered additional services.
- Responses for up to (1) one RAI from the USACE (includes FWS & NMFS) and will attend up to one field or office meeting with USACE staff. Any additional RAIs or meetings with USACE will be considered additional services.
- Responses for up to (1) one Requests for Additional Information (RAI) from the County and will attend up to one field or office meeting with State staff. Any additional RAIs or meetings with the County will be considered additional services.
- Responses for up to (1) one Requests for Additional Information (RAI) from the City.

Task 5 – Construction Plans

J Foster Consulting will prepare construction documents inclusive of plans and in-plan specifications for the proposed selected seawall solution. The seawall will be designed in accordance with the latest edition of the Florida Building Code.

The Seawall construction plans are anticipated to contain the following sheets:


- Cover Sheet
- General Notes and Specifications (up to 3 sheets)
- Demolition Sheet, *If deemed necessary**
- Site Layout
- Typical Elevation
- Structural Details

Task 6 – Bid Assistance

Foster Consulting will assist as needed with the bidding process completed by the City. Each bid will be evaluated by JFC engineers for any anomalies, errors or any design modifications made by the contractor. A 1-page summary of the bids with a recommendation of award will be provided for your review.

Task 7 – Construction Observations

Foster Consulting will provide construction observations to monitor the completed work and ensure compliance with the S&S construction drawings for the project. A preconstruction meeting will be conducted to review permit conditions and review scope of work. Partial Payment Requests will be reviewed for completed in-place work. Site visits to be performed at major milestones and will be followed with an observation memo summarizing the completed work and outlining the next tasks. At the end of the construction period JFC will provide a certified letter of completion.



Project Budget

J Foster Consulting proposes the above deliverables on the following Phase fee schedule:

Phase - 1.....\$750

Task 1 - Site Assessment

Phase - 2.....\$2,000

Task 2 – Permit Application Drawings

Task 3 - County, City, State and Federal Permit Application Submissions

Task 4 - Post Submittal Coordination

Phase – 3..... \$2,350

Task 5 - Construction Plans

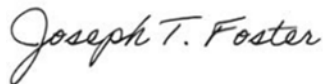
Task 6 – Bid Assistance

Task 7 – Construction Observations (estimated 3)

Please note permit application fees are not included in this proposal. Fees to be paid by the client/signee directly or through use of a credit card authorization form. This quote will be valid for 30 days. If you have any questions of concerns, please feel free to reach out to Joe Foster at Joe@Jfosterconsulting.com or call 727-821-1949. Thank you for the opportunity to be of service.

Sincerely,

Foster Consulting



c.c. Joseph T. Foster, P.E. Principal

FL Lic No. 79708

NJ Lic No. 24GE05181200

DE Lic No. 18618

ACCEPTED _____ DATE _____


Terms of contract shall be as follows:

The engineering work will commence upon receipt of the required documentation and retainer. Construction administrative services will be available upon the Client's request and will be invoiced separately.

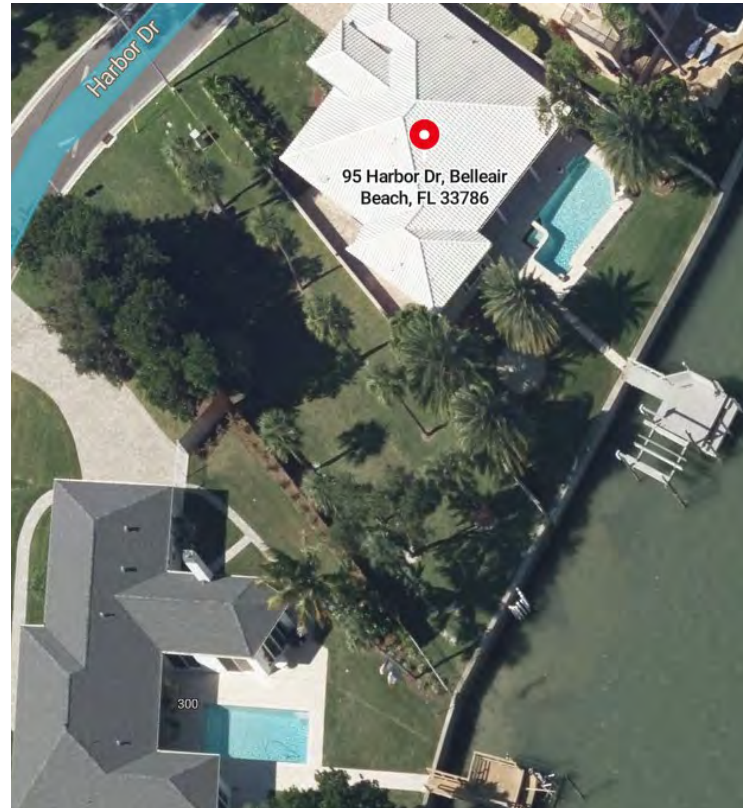
All documents prepared by the ENGINEER for this project are instruments of service and are to be used only with respect to this project. The ENGINEER shall be deemed the author of these documents and shall retain all common law, statutory and other reserved rights, which include the copyrights. The Client, their agents, assigns or others shall not use any documents we have provided on other projects or additions to this project or for completion of this project by others, except by agreement in writing with the appropriate compensation to the ENGINEER. If a dispute arises out of or relates to this Contract, or breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation before resorting to arbitration, litigation or some other dispute resolution procedure. This contract cannot be altered, adjusted or amended in any way without the express written permission of both parties.

Anticipated start-up will be upon receipt of signed contract with retainer. This Agreement shall be binding on all parties hereto and the parties' successors and assigns and this document shall serve as a personal guarantee for all claims made for nonpayment.

ENGINEER agrees to furnish its professional judgment and skill in performing its services in an expeditious and economical manner, consistent with industry standards of firms within the project area at a similar time and under similar conditions and circumstances. No other warranties, express or implied, are offered or intended by the Firm.



Proposed Project Area





March 1, 2024

Kyle Riefler, CFM, CPRP
City Manager
444 Causeway Boulevard
Belleair Beach, FL 33786
Email: Kyle.Riefler@CityofBelleairBeach.com

Re: Proposal for Design, Specifications, Bidding & Construction Oversight for Seawall Repair/Replacement at South Park, Belleair Beach, FL

Dear Mr. Riefler,

We are pleased to present this proposal for engineering services for the above-referenced project. We propose to prepare plans and specifications for repair/replacement of the approximately 60 linear feet of the existing seawall system.

This proposal is based on the following parameters:

- Geotechnical engineering services are not included.
- No seagrass or benthic resource impacts or mitigation is anticipated or included.
- A wetland or environmental jurisdictional survey is not included.
- A bathymetric or professional land survey is not included.
- Permit Application Fees are not included.
- Variance approval and permitting is not included.
- Any outside services or studies unknown at this time.

Scope of Services

A. ENGINEERING DATA COLLECTION AND DESIGN:

1. Data collection and site investigation (aerial mapping, soils, available survey data, utilities mapping, code requirements, right-of-ways, easements, previous permitting documents/designs, etc.)
2. Prepare plans and specifications for replacement of the approximately 60 linear feet of the existing seawall system. Plans and specifications services include (i) preparation of the plans and specifications for Owner's representative's review and (ii) modifications of the plans & specifications as needed based on Owner comments.
3. We will endeavor to provide plans and specifications for review within 3 weeks of receiving an executed proposal.

B. ENVIRONMENTAL AND CONSTRUCTION PERMITTING:

Application for modifications and/or revisions to existing permits:

780 94th Avenue North, Suite 102, St. Petersburg, FL 33702
T: 727.895.4717 E: Info@ReubenClarsonConsulting.com W: ReubenClarsonConsulting.com

MARINE ENGINEERING

ASSESS. ADVISE. DESIGN.

1. Prepare exhibits required by City of Belleair Beach, Pinellas County and/or as needed to enable the reviewer to evaluate the proposed improvements for permit approval.
2. Prepare the required Florida Department of Environmental Protection (FDEP) permit exemption application along with the required technical data.
3. Process the applications to achieve approval.
4. This task includes an original submittal with one round of responses to requests for additional information. Additional submittals and/or modified plans from the original scope of services submittal would be considered additional services.

C. BIDDING SERVICES:

Plans and specifications services also include preparation of the bid package for Owner representative's review, modifications of the bid package as needed, solicitation of the bids, and review of the bids with the Owner. ENGINEER will send invitations for bidding to at least 10 recommended marine contractors and review contractor bids proposals with Owner.

D. CONSTRUCTION PHASE SERVICES:

1. Arrange and direct a pre-construction conference with Permitting Agency, Owner, contractor, utility representative, and others as needed.
2. Once construction commences, as needed, we will be available to confirm compliance with the plans and specifications and approve the work for payment by Owner.
3. Provide inspection as needed for certification during and upon completion of the project. Inspection services required ensuring conformance to the approved plans and specifications include the following:
 - a. Review of Shop Drawings as needed.
 - b. Preliminary inspection with Owner staff and the contractor to determine "Punch List" items.
 - c. Final inspection following completion of the "Punch List" items.
4. A total of 3 site visits during construction is anticipated and included and additional site visits would be considered additional services. The cost per trip for additional site visits or inspections as needed is \$500.00.

Compensation

Compensation shall be on a lump sum basis for Tasks A through D shall be billed monthly on a percentage of work completed.

A.	Engineering Data Collection & Design	\$2,500.00
B.	Environmental Permitting	\$1,500.00
C.	Bidding Services	\$1,250.00
D.	Construction Administration/Oversight.....	\$1,750.00
TOTAL		\$7,000.00

CLIENT shall reimburse ENGINEER for all reasonable out of pocket expenses directly chargeable to the services provided basis at actual cost incurred, plus a service charge of 15%. Reimbursable costs shall include: lodging, meals, mileage, and travel expenses when traveling on the CLIENT's behalf, identifiable reproduction, printing, faxes, blueprints, postage, and delivery fees required by permitting agencies, long distance calls, computer machine time charges, and special accounting expenses not applicable to general overhead.

*Outside Professional Services, Materials, Blueprints,
Photographic Reproductions, Agency Fees, etc.Cost + 15%*

Total compensation does not include application fees. Prices quoted shall remain valid for 90 days.

Compensation on an hourly basis and Additional Services outside the Scope of Services without a lump sum fee established between CLIENT and ENGINEER shall be on an (As-Needed) hourly basis per the following fee schedule and rate table:

Compensation for labor on an (As-Needed) hourly basis per the following fee schedule and rate table:

CONSULTANT	RATE/HOUR
Reuben Clarson, PE - Structural Engineer.....	\$220.00
John B. Adams, Jr., PE, MBA, CGC – Civil Engineer/Certified General Contractor.....	\$200.00
Dustin R. Rood, PE – Civil/Structural Project Engineer	\$150.00
Jordan Hardy, EI – Civil/Structural Project Engineer	\$130.00
Field Technician	\$95.00
CADD or Computer Technician	\$95.00
Clerical.....	\$55.00

Standard General Conditions

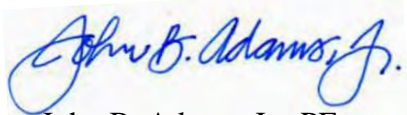
1. **PAYMENT OF INVOICES** – Invoices shall be submitted to the CLIENT for work accomplished during each calendar month. For services provided on a Lump Sum basis, the amount of each monthly invoice shall be determined on the “percentage of completion method” whereby REUBEN CLARSON CONSULTING will estimate the percentage of the total work accomplished during the invoicing period. Invoices are due within thirty (30) days after presentation. In the event the entire balance of any invoice is not paid within thirty (30) days after presentation, the undersigned agrees to pay interest at the rate of 18% per annum on the unpaid balance until paid in full, including all costs and expenses of collection of said balance by suit or otherwise, including all costs and expenses of collection of said balance by suit or otherwise, including reasonable attorney’s fees, and in addition, REUBEN CLARSON CONSULTING, may after giving seven (7) days written notice; suspend services until payment is received. A lien may be filed at any time ninety (90) days after last performance of service. It is our policy to perfect our lien rights. In the event any invoice remains unpaid for sixty (60) days from the invoice date, work may be suspended by REUBEN CLARSON CONSULTING. Any work requested, which is not included in the Basic Scope of Services, shall be performed only after receipt of written authorization.
2. **TERMINATION** – The obligation to provide further services under this Agreement may be terminated by either party upon seven (7) days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party.
3. **CLIENT FURNISHED INFORMATION** – REUBEN CLARSON CONSULTING shall consider all information supplied by the CLIENT as accurate and correct. Extra work or work done over because of inaccurate or incorrect information supplied by the OWNER shall be paid as Additional Services.
4. **OWNERSHIP OF DOCUMENTS** – All documents prepared pursuant to this Agreement are instruments of service and are the property of CLIENT.
5. **COST ESTIMATES** – Opinions of probable construction cost provided by REUBEN CLARSON CONSULTING represent our best judgment, but do not constitute a guarantee since we have no control over contractor pricing.
6. **ADDITIONAL SERVICES** – If authorized in writing by the CLIENT, REUBEN CLARSON CONSULTING shall furnish or obtain from others Additional Services. The cost for Additional Services from others shall be billed at their actual cost plus fifteen percent (15%).
7. The cost for Additional Services of REUBEN CLARSON CONSULTING shall be billed on a time and materials basis per the Agreement fee schedule.

8. CONTROLLING LAW – This Agreement shall be deemed to be governed by the laws of the State of Florida and is deemed to have been entered into in Hillsborough County, Florida.
9. ORAL AGREEMENTS – The Agreement and these Standard General Conditions constitute the entire Agreement of the parties. No oral agreement, guarantee, promise representation or warranty shall be binding.
10. LIMITATION OF LIABILITY – The OWNER/CLIENT agrees to limit any and all liability or claim for damages, cost of defense, or expenses to be levied against REUBEN CLARSON CONSULTING or John B. Adams, Jr. by CLIENT or other third parties to a sum not to exceed the amount of the total fee or the limits of Reuben Clarson Consulting's liability or professional negligence insurance coverage, and all other insurance coverage on account of any design defect, error, damages, omission or professional negligence.
11. AUTHORIZATION – The signature below authorizes the work herein described and does so on behalf of the Signatory and on behalf of the CLIENT of the land or property upon which REUBEN CLARSON CONSULTING's work is to be performed and warrants that he/she has authority to sign this Agreement on behalf of the Signatory.

A signature at the bottom of this proposal will serve as authorization of engineering services. If you should have any questions or comments, please do not hesitate to contact me. We appreciate the opportunity to provide this scope of services and look forward to working with you.

Sincerely,

REUBEN CLARSON CONSULTING, INC.



John B. Adams, Jr., PE
Vice President
FL Professional Engineer No. 53963

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. Reuben Clarson Consulting is authorized to perform the work as specified above. Payment will be made as outlined in this proposal. Reuben Clarson Consulting may withdraw this proposal if not accepted within thirty (30) days.

Signature/Title: _____ Date: _____