

# Lealman Solid Waste

**Department Director:** Lealman District Coordinator  
**OMB Budget Analyst(s):** James Harrison Lewis

**Department Purpose**

The Lealman Solid Waste Collection and Disposal Fund accounts for the revenues and operating expenditures associated with the Lealman Municipal Service Benefit Unit (MSBU). It is a stand-alone fund administered by Solid Waste Department staff. The Lealman MSBU was established to provide for residential waste collection and disposal services within the unincorporated Lealman area. A non-ad valorem special assessment is levied on Lealman MSBU property owners' tax bills annually to provide funding for these services.

**Budget Summary.**

**1093 - Lealman Sw Collect&Dispos**

	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Budget	FY27 Budget
Personnel Services	\$138	\$11,070	\$9,151	\$11,880	\$11,620
Operating Expenses	\$1,587,680	\$1,761,059	\$1,865,299	\$2,056,040	\$2,119,040
Transfers to Other Funds	\$0	\$0	\$0	\$30,000	\$10,840
Constitutional Officers Transfers	\$26,559	\$32,887	\$36,595	\$50,080	\$50,080
Reserves	\$0	\$0	\$0	\$617,640	\$0
<b>Grand Total</b>	<b>\$1,614,378</b>	<b>\$1,805,016</b>	<b>\$1,911,044</b>	<b>\$2,765,640</b>	<b>\$2,191,580</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.1	0.1	0.1

**Budget Drivers**

- The FY27 Budget, excluding Reserves, increases \$44,000 (2.0%) to \$2.192M due to an increase in the collections contract for Q1 based on CPI and fuel adjustments, and the proposed 8.0% increase to the Solid Waste tipping fee, which is paid by the vendor and recouped through the service agreement. On December 31, 2026 the agreement with the current collection contractor will expire, and on January 1, 2027 the agreement with Waste Management will take effect. The FY27 budget is based on increased cost under the new agreement for Q2-Q4. The Lealman Solid Waste Department is supported by one fund, the Lealman Solid Waste Collection and Disposal Fund. The budget consists of a non-ad valorem special assessment levied on Lealman Municipal Services Benefit Unit (MSBU) property owners' tax bill.
- Revenues decrease \$399,000 (18.4%) to \$1.766M due to a delay in implementing a per household served special assessment increase from \$240.00 to \$288.00 annually. The same increase will be proposed to the Pinellas County Board of County Commissioners in FY27, but has not been built into the budget at this time. The increase would add \$414,000 to the FY27 budget.

- Reserves decrease \$618,000 (100.0%) to \$0. Absent an increase to the special assessment, the fund is expected to end FY27 with a negative fund balance. (Attachment 4, p. 7)
- Personnel Services decrease by \$260 (2.2%) to \$12,000. An allocation of 0.1 FTE is assigned to this Fund.
- Operating Expenses increase by \$63,000 (3.1%) to \$2.119M due to CPI, fuel, and tipping fee adjustments in the current collections service agreement, and increased cost under the new agreement.
- Transfers to the Solid Waste Revenue and Operating Fund decrease \$19,000 (63.9%) to \$11,000 as repayment of an interfund loan. The agreed repayment schedule is \$30,000 per year. The FY27 payment is reduced due to fund balance constraints resulting from the delay in implementing the special assessment increase.
- Constitutional Officers Transfers, set at 2.0% of special assessment revenue collected, remain flat at \$50,080 due to an increase in the Tax Collectors fee for collection of special assessment, which is set at 2.0% of revenue collected, which was planned in FY26 but will not be implemented until FY27.

(Attachment 1 & 2, p. 4-5)

**Summary of Proposed Changes to User Fees for FY27**

As was presented to the Board at the April 30 Work Session, the department is requesting an increase to the Annual Franchise Collection Fee from \$240 to \$288 (20%).

(Attachment 3, p. 6)

**Department Context and Considerations**

- Departments provide operational and environmental context from their development of the FY27 budget.

**FY26 Accomplishments**

- Completed the Lealman franchise rate study.
- Completed the franchised residential garbage collection contract procurement.

**Transfers Program**

Oversees the transfer of intra- and intergovernmental funds.

	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Budget	FY27 Budget
Lealman Sw Collect&Dispos	\$0	\$0	\$0	\$30,000	\$10,840
<b>Grand Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$10,840</b>

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0

**Reserves**

Oversees the management and allocation of the County's financial reserves.

	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Budget	FY27 Budget
Lealman Sw	\$0	\$0	\$0	\$617,640	\$0

	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Budget	FY27 Budget
Collect&Dispos					
Grand Total	\$0	\$0	\$0	\$617,640	\$0

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0

**Tax Collector**

Collects, bills, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts, including the sales tax on vehicles, vessels, and mobile homes. Collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

	FY23 Actual	FY24 Actual	FY25 Actual	FY25 Budget	FY27 Budget
Lealman Sw Collect&Dispos	\$26,559	\$32,887	\$36,595	\$50,080	\$50,080
Grand Total	\$26,559	\$32,887	\$36,595	\$50,080	\$50,080

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Budget
FTE	0.0	0.0	0.0	0.0	0.0

**Attachments:**

1. Budget Report Revenues (p. 4)
2. Budget Report Expenditures (p. 5)
3. User Fees Report (p. 6)
4. Forecast (p. 7)

# Standard Detail Report by Fund Revenues

## Lealman Solid Waste Lealman Solid Waste Collection and Disposal Fund

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY23 - FY25 Average	FY26 Budget	FY26 Estimate	FY27 Request	FY27 vs. Average Change	FY27 vs. Average % Change	Budget to Budget Change	Budget to Budget % Change	OMB Notes and Recommendations
Beginning Fund Balance	100,360	82,616	10,342	64,439	600,570	574,000	392,000	(208,570)	-323.67%	(208,570)	-34.73%	Fund balance decreases as expenditures exceed revenue and the proposed increase to the special assessment was not implemented for FY26.
Fund Balance-Restricted	397,072	314,456	304,114	338,547	600,570	0	0	(338,547)	-100.00%	(600,570)	-100.00%	
Service Charges-Special Assessment	1,468,307	1,653,606	1,833,205	1,651,706	2,136,880	1,833,000	1,741,350	89,644	5.43%	(395,530)	-18.51%	The FY26 budget assumed an increase to the special assessment, that increase was not implemented. The FY27 budget assumes the special assessment will remain flat, but the department has requested a \$48.00/unit increase.
Cnty Off Fees-Tax Coll	7,819	9,479	10,437	9,245	9,030	9,500	9,030	(215)	-2.32%	0	0.00%	
Interest On Investments	37,893	59,316	57,060	51,423	19,160	25,400	15,200	(36,223)	-70.44%	(3,960)	-20.67%	
Revenues Total	2,011,449	2,119,472	2,215,158		3,366,210	2,441,900	2,157,580			(1,208,630)	-35.9%	Assuming a 4.0% ROI on invested fund balance.

# Standard Detail Report by Fund Expenditures

## Lealman Solid Waste Lealman Solid Waste Collection and Disposal Fund

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY23 - FY25 Average	FY26 Budget	FY26 Estimate	FY27 Request	FY27 vs. Average Change	FY27 vs. Average % Change	Budget to Budget Change	Budget to Budget % Change	OMB Notes and Recommendations
Regular Salaries & Wages	68	7,374	7,406	4,949	7,830	7,710	7,690	2,741	55.38%	(140)	-1.79%	
Overtime Pay	0	62	548	203	50	0	0	(203)	-100.00%	(50)	-100.00%	
FICA Taxes	10	577	605	397	600	590	590	193	48.44%	(10)	-1.67%	
Retirement Contributions	18	994	1,086	699	1,120	1,070	1,060	361	51.59%	(60)	-5.36%	
Hlth,Life,DntI,Std,Ltd	42	2,130	2,191	1,454	2,280	2,250	2,280	826	56.81%	0	0.00%	
Contras	0	(66)	(2,684)	(917)	0	0	0	917	-100.00%	0	-	
Contract Services-Other	1,559,444	1,754,761	1,858,695	1,724,300	1,977,130	1,977,130	2,111,000	386,700	22.43%	133,870	6.77%	The current agreement with Coastal will expire in December 2026 and the new agreement with Waste Management will begin January 2027. The FY27 request represents a CPI increase for Q1 and the increased rate for Waste Management for the remainder of FY27.
Communication Services	1	39	40	27	0	40	40	13	50.91%	40	-	
Printing and Binding Exp	1,126	679	684	830	1,000	1,000	1,000	170	20.54%	0	0.00%	
Intergovernmental Cost Allocations	27,110	5,580	5,880	301,279	77,910	8,910	7,000	(294,279)	-97.68%	(70,910)	-91.02%	
Transfer to Solid Waste	0	0	0	0	30,000	10,840	10,840	10,840	-	(19,160)	-63.87%	
Trans To Tax Collector	26,559	32,887	36,595	32,014	50,080	40,000	50,080	18,066	56.43%	0	0.00%	
Reserve-Contingencies	0	0	0	0	276,560	0	0	0	-	(276,560)	-100.00%	The fund will have a negative ending fund balance, and no reserves, absent an increase to the special assessment.
Reserve-Future Years	0	0	0	0	341,080	0	0	0	-	(341,080)	-100.00%	The fund will have a negative ending fund balance, and no reserves, absent an increase to the special assessment.
<b>Revenues Total</b>	<b>1,614,378</b>	<b>1,805,016</b>	<b>1,911,044</b>		<b>2,765,640</b>	<b>2,049,540</b>	<b>2,191,580</b>			<b>(574,060)</b>	<b>-20.8%</b>	

# Lealman Solid Waste User Fees Schedule

<b>Solid Waste</b>	<b>FY26 Adopted</b>	<b>FY27 Adopted</b>
<b>IV. Collection</b> IV-B. Annual Franchise Collection Fee (Lealman)	240.0	288.0

# Lealman Solid Waste Fund Forecast

**Lealman Solid Waste**

	<u>FY25</u> <u>Actual</u>	<u>FY26</u> <u>Budget</u>	<u>FY26</u> <u>Estimate</u>	<u>FY27</u> <u>Forecast</u>	<u>FY28</u> <u>Forecast</u>	<u>FY29</u> <u>Forecast</u>	<u>FY30</u> <u>Forecast</u>	<u>FY31</u> <u>Forecast</u>	<u>FY32</u> <u>Forecast</u>	<u>FY33</u> <u>Forecast</u>
<u>Sources:</u>										
Beginning Fund Balance	\$ 0.3	\$ 0.6	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.3	\$ 0.3	\$ 0.4	\$ 0.5
Collection Fee	\$ 1.8	\$ 2.1	\$ 1.9	\$ 2.2	\$ 2.3	\$ 2.4	\$ 2.4	\$ 2.5	\$ 2.6	\$ 2.7
Interest Earnings	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>Total Revenues</b>	<b>\$ 1.9</b>	<b>\$ 2.1</b>	<b>\$ 1.9</b>	<b>\$ 2.2</b>	<b>\$ 2.3</b>	<b>\$ 2.4</b>	<b>\$ 2.4</b>	<b>\$ 2.5</b>	<b>\$ 2.6</b>	<b>\$ 2.7</b>
<b>Total Sources</b>	<b>\$ 2.2</b>	<b>\$ 2.7</b>	<b>\$ 2.2</b>	<b>\$ 2.4</b>	<b>\$ 2.5</b>	<b>\$ 2.6</b>	<b>\$ 2.7</b>	<b>\$ 2.8</b>	<b>\$ 3.0</b>	<b>\$ 3.2</b>
<u>Uses:</u>										
Personnel Services	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Operating Expenditures/Debt Service	\$ 1.9	\$ 2.1	\$ 2.0	\$ 2.2	\$ 2.3	\$ 2.3	\$ 2.4	\$ 2.4	\$ 2.5	\$ 2.6
<b>Total Uses:</b>	<b>\$ 1.9</b>	<b>\$ 2.1</b>	<b>\$ 2.0</b>	<b>\$ 2.2</b>	<b>\$ 2.3</b>	<b>\$ 2.3</b>	<b>\$ 2.4</b>	<b>\$ 2.5</b>	<b>\$ 2.5</b>	<b>\$ 2.6</b>
Ending Fund Balance	\$ 0.2		\$ 0.2		\$ 0.2	\$ 0.3	\$ 0.3	\$ 0.4	\$ 0.5	\$ 0.6
Reserves		\$ 5.0		\$ 0.2						