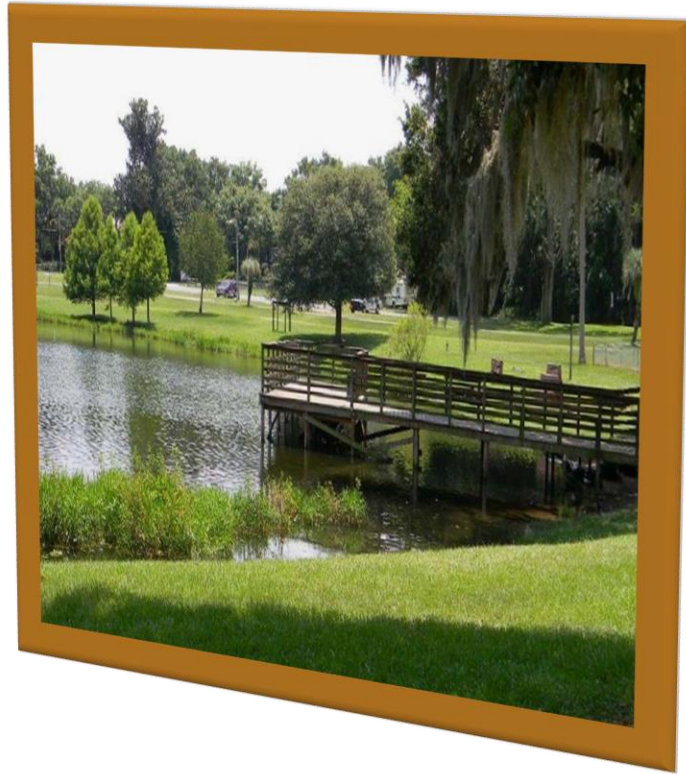


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FLORIDA



FISCAL YEAR 2021-2022

BUDGET

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ACKNOWLEDGEMENTS

COMPILED BY THE FINANCE & ADMINISTRATION STAFF

With assistance and input from all departments.

Sandi McKamey, MMC, CPMCity Administrator
Marge Strausbaugh, MBA, CPMFinance Director

Special Thanks to:

Donna MorseDeputy Finance Director
Penny ByrdHR/Risk Management Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Belleview
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Belleview, Florida** for its annual budget for the fiscal year beginning **October 01, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award



EXECUTIVE DIRECTORY

CITY COMMISSION

Christine K. Dobkowski

MAYOR

MICHAEL J. GOLDMAN

Commissioner - Seat 1

GARY W. ERNST

Commissioner - Seat 2

RONALD T. LIVSEY

Commissioner - Seat 3

ROBERT “BO” SMITH

Commissioner - Seat 4

SANDI McKAMEY

City Administrator

TERRY HOLLAND

Police Chief

BOB TITTERINGTON

Public Works Director

MARGE STRAUSBAUGH

Finance Director

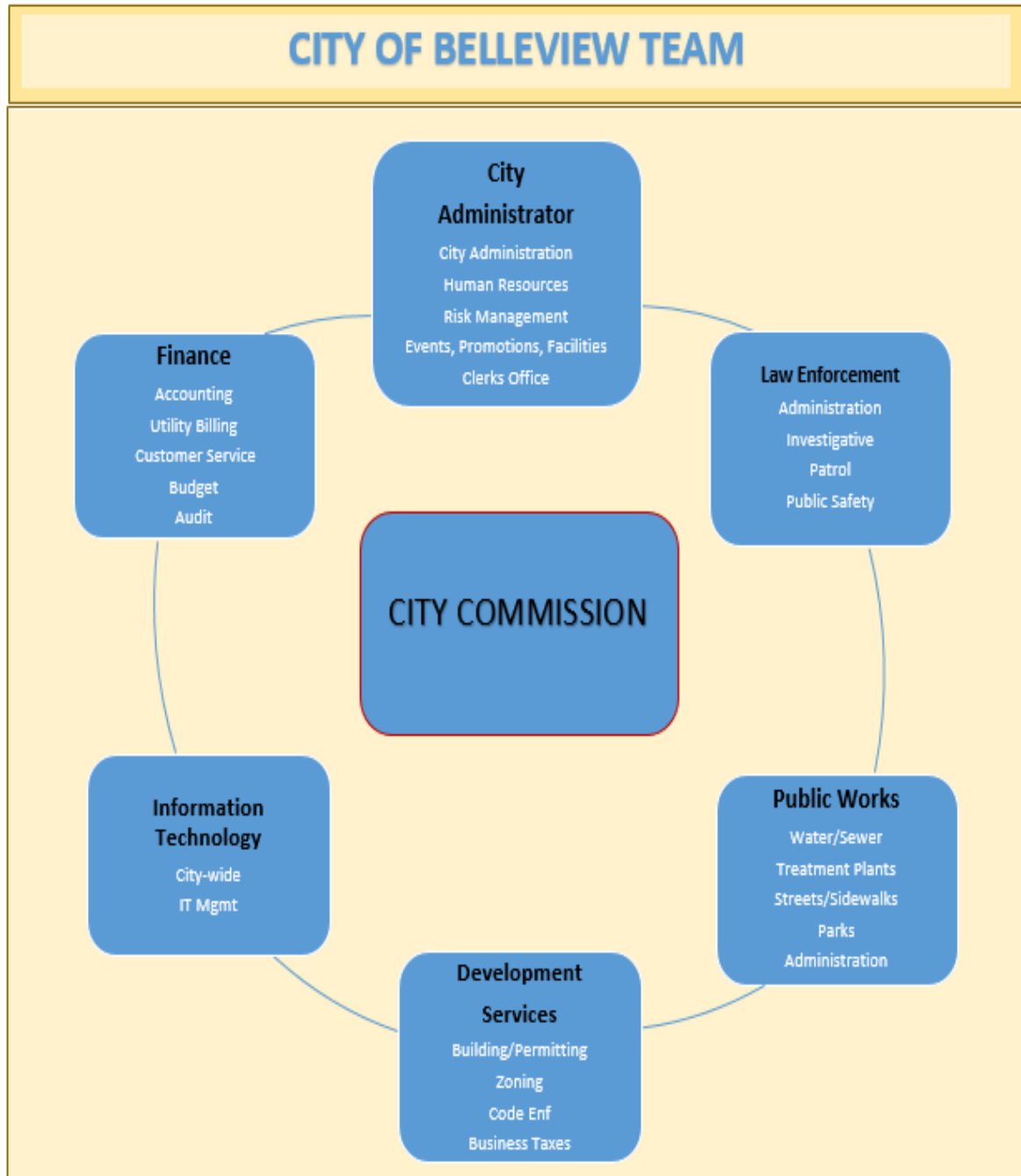
KEVIN TOWNE

Information Technology Director

SHAWNA CHANCEY

Development Services Director

CITY WIDE ORGANIZATIONAL CHART



Guide to Readers

About the Budget

The Budget for Fiscal Year 2021/2022 for the City of Bellevue serves five fundamental purposes:

Information Guide – as a support document. The City Information and Demographics have an effect on the way Bellevue sets policies and addresses City business. Enriching the reader’s understanding of the City of Bellevue will aid in understanding how financial and budget planning is approached. Bellevue is unique and must address its budgeting, planning and operations to its uniqueness.

Policy Guide – as a policy document, the Budget serves to inform the reader about the Municipality and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concern and issues, as well as its short-term financial and operational policies that guide the development of the annual budget. This budget details the services that the City of Bellevue will provide during the twelve-month period from October 1, 2021 through September 30, 2022. The department budget sections provide significant expenditure changes, activity descriptions, goals, objectives and performance measures and how they address strategic objectives currently under discussion with the City Commission.

Financial Plan – as a financial plan, the Budget details the costs associated with providing municipal services and how the services will be funded. The Budget includes a summary and detailed description of all revenues and expenditures including the General Fund, Water/Sewer Fund, Special Revenue (Recreation Impact Fees) Fund and Community Redevelopment Agency Fund. The sources and uses of funds for four prior fiscal years and the new budget fiscal year are summarized. In addition, the budget process and fund structure is discussed.

Operations Guide – as an operations guide, the Budget details how departments and the funds are organized. The budget informs the reader of all the activities, services and functions carried out by each department. In addition, the Budget provides for performance measurements of objectives to aid in monitoring the progress of the City. Each departmental budget section includes a description of the department’s function, its goals and objectives, activity measurements and authorized positions within the organizational structure.

Communication Guide – as a communications device, the budget provides summary information to aid the reader in interpreting the document. Charts, graphs, tables and text are included to consolidate the information as much as possible. The budget document also includes a table of contents and a glossary of terms to make it easier to locate and understand its content. Finally, the budget includes narrative throughout of the fiscal plans of the City for the upcoming year.



CITY OF BELLEVIEW

5343 S.E. Abshier Boulevard · Belleview, Florida 34420
Telephone: (352) 245-7021 · Fax: (352) 245-6532
"City With Small Town Charm"

September 2021

Mayor and Commission
City of Belleview
Belleview Florida 34420

Re: Fiscal Year 2021/2022 Budget

Honorable Mayor and Commissioners:

Florida Statutes mandate that all units of local government prepare, adopt, and execute an annual budget. This Budget Manual has been prepared for the department heads, staff and Commissioners to assist in the implementation of the adopted budget. However, it is also intended to be used as a tool for citizens to better understand the City's finances. Included in the manual are definitions, policies, approved departmental budgets, capital expenditures and authorized positions. Charts and graphs to highlight budget comparisons are also included.

Compliance with the approved budget is charged to the Finance Director. The City has set up its Chart of Accounts to parallel the State of Florida Uniform Accounting System Manual provided by the Office of the Comptroller. The definitions are either paraphrased or taken directly from this manual or other sources as necessary.

Economic Indicators:

The City's gross taxable value continues to show a steady increase each year. The building permits issued have been steadily increasing as well, with both the commercial and residential new construction permits exceeding the previous fiscal year. Economic indicators for our small City are positive with both commercial and housing growth on the books for the next several years. Infill from both the large metropolitan areas of the Villages to the South and the City of Ocala to the North is steadily affecting Belleview. The City will continue to watch closely effects from the new Dollar General Distribution Center and commerce area located west of the 75/484 Belleview interstate exchange. Additionally, the new Belleview Advent Emergency Center is a very positive addition to the City.

Currently, the City is looking at approximately 1,600 plus new homes in three subdivisions that plan to begin construction over the next two years. This should see Belleview's population double and triple.

Items of Significant Impact:

The Commission made some changes in the area of Personnel in the 2021 fiscal year with an additional employee added to Development Services. The increasing number of permits offset the cost for the position. In similar fashion, the reinstatement of an additional Finance position to assist in the increasing number of new connections is offset by that revenue source. A Parks position was added to assist with the use of the new Community Center and the care of the area surrounding. The City is using revenue from Business Taxes to aid in covering economical and promotional expenses. Prior to COVID-19 and the hold on events, the promotion of events saw a positive representation of Belleview and increased activity within the City; all adding to economic increases. No additional employees were added in the 2022 fiscal year. With 53.5 employees in 2022, the City will still be below its pre-recession total of 57 employees.

In the 2022 fiscal year the City begins to meet the five year State mandated program to bring the City's minimum wage to \$15/hour. In the 2022 fiscal year budget, the City starts with a 10% adjustment for employees to maintain the 2019 salary study implemented pay grades and adjustments within those paygrades. In the next four years the City will need to adjust at least 6% to meet the State mandate.

The City continues to maintain a strong health insurance benefits package. The City reviews health insurance options every year. The City is a part of a government health insurance consortium, which provides increased transparency of dollars spent and protection from future unjustified increases. By providing patient advocacy programs, Telemedicine/Telehealth programs, and wellness incentives, the consortium will help the City to retain unused premium dollars at the end of the fiscal year. In the 2022 budget is a health screening initiative. Those not participating will pay a small portion of their health insurance (\$30 per pay) while participants in the health screening will not.

Another major impact is the four year renewal of the additional sales tax approved by the Marion County voter referendum to fund public safety and transportation infrastructure. The City used the first four year dollars for the design, renovation and expansion of the Police Department building in 2018 and paid that 1.5 million dollar debt for that project with this special Local Option Sales Tax at the end of the 2020 fiscal year. In the 2022 budget these funds are used for two Police vehicles and to address transportation related needs, including drainage projects.

The addition of a new Community Center building partially paid for with Marion County CDBG grants in 2020 and event pedestals in 2021 will continue to support the City's desire to improve the Lake Lillian Park area set in the Middle of its CRA. In 2022 a dock will be reconstructed at Lake Lillian. This historical area is a focal area of the City and connects within several blocks to the historical City Hall. The Community Center uses the old Public Works building supporting the Community Redevelopment Area's objective of reducing blight and redeveloping blighted area. The City already sees small businesses popping up around this area, health fairs and foody fests bringing people into the City and other redevelopment projects being discussed.

Priorities for the Year:

The City has had several years of high level projects throughout the City both in the General Fund, the renovation of City Hall and the renovation/addition of the Police Department and in the Water/Sewer Fund, the construction of the new Public Works Complex, the construction of a new Waste Water Treatment Facility and lab and upgrades to equipment and system infrastructure. These projects used loan and savings/reserved dollars. In 2021 the city has reduced projects budgeted and looks to build reserved funds back up. Two focus areas are:

Hwy 441 Sewer South Annexation Project:

The construction of the sewer extension South on Highway 441 allowed the City to focus on connections and annexations and promoting an incentives package that had been previously approved by the Commission. The City continues to see this commercial area grow and move into the City.

Lake Lillian Park:

The 2021 fiscal year the City completed enhancements of the Lake Lillian Park area in connection to the Lake Lillian Master Plan. These include event lighting and electrical upgrades. In the 2022 fiscal year budget, the City hopes to replace the dock and complete murals on the new Community Center. The City will continue to use Community Redevelopment Agency (CRA) funds to aid in redevelopment of this once blighted area of the City.

Sewer Treatment Plant / Lift Stations:

Lift station maintenance and replacement projects continue in the 2022 budget. As a result of the 2017-18 rate study, it was imperative to increase rates by 5% to cover operational and maintenance costs in 2019 and 2020 and raise rates in accordance with the CPI. In the 2021 budget the City maintained conservative increases due to COVID-19 uncertainties. Aging manhole covers and the Sprayfield cleanout will require more than current revenues could cover, therefore, the City is reserving whatever it can for repairs and maintenance to the aging utility system.

Budget – generally:

The Commission set the millage rate at 5.0000 mills, maintaining last and subsequent fiscal year's millage rate. The adopted budget is operational in nature, except for the capital construction projects funded with either grants, designated funds or in-house funding.

Fund Balance and Inter-fund Transfers:

The City Commission has long held to the “pay as you go” theory of budgeting, minimizing the need for loans. As a result the City budget amounts in both the General Fund and the Water and Sewer fund that are used to build a savings for projects that would be difficult to budget for all at once in one fiscal year. By projecting anticipated costs and a five year plan for projects and capital purchases, the City can plan and save funds ahead of anticipated costs. This has worked well, and has spread the costs over a several year period. Any transfer from the Water and Sewer fund to the General Fund is based on an equitable portion of shared costs for services.

Budget Monitoring:

The Commission and department heads are presented monthly reports including revenues and expenditures the second meeting of every month. All department heads and their staff are expected to review the reports for accuracy.

Audit – the Final Step:

Florida Statutes not only define the budget process for governments but also the audit procedures. To close out the budget year, the City is audited by an outside auditing firm in compliance with federal regulations as well as Florida Statutes and Generally Accepted Accounting Procedures. The Office of the Auditor General for the State of Florida is charged with the responsibility of overseeing the audits of state and local governments. They review to insure compliance with applicable laws, regulations and policies; to insure the proper internal controls are in place; and finally, to insure the safeguarding of the City’s assets. As a result, preparation for the annual audit is an on-going process from the beginning of the budget year through the end of the fiscal year.

Distinguished Budget Presentation Award:

Our budget manual is designed to be transparent, easy for all to read and understand. To that end, the City has used the Government Finance Officers Association guidelines for effective budget presentation. The City is very honored and pleased that we have been recognized for the **thirteenth** year in a row to receive the prestigious *Distinguished Budget Presentation Award*. To attain this award, the City must satisfy nationally recognized guidelines for effective budget presentation. The budget document must be rated proficient as a policy document, a financial plan, an operations guide and a communications device as well as proficient in fourteen other mandatory criteria.

While this manual is intended to be general in nature, I hope that you will find it a useful tool. We have tried to include information that will be beneficial, not only to the staff and

elected officials, but also to the citizens. For questions concerning this manual or any of the City financial matters, please contact me at mstrausbaugh@bellevuefl.org.

Respectfully submitted,



Marge Strausbaugh, MBA, CPM
Finance Director



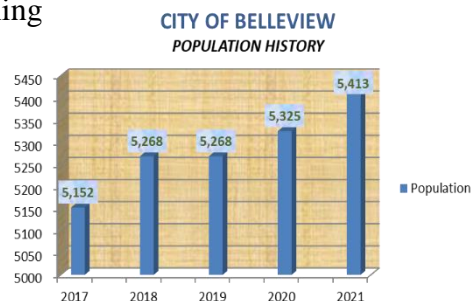
CITY INFORMATION AND DEMOGRAPHICS

GENERAL INFORMATION ABOUT BELLEVIEW

The City of Belleview incorporated in 1885, the “*City with Small Town Charm*”, is one of five incorporated cities in Marion County. Belleview, whose population increases slightly each year to just over 5,000, is located in the southern end of Marion County, approximately half way between the City of Ocala with an estimated population of 60,000 to the north and The Villages with an estimated population of 150,000 to the south. Belleview, which means “beautiful view”, is said to be named for Belle, the daughter of John P. Pelot. Mr. Pelot owned most of the land on which the City was founded in 1884.

The City is governed by a Commission form of government. The City Commission is composed of a Mayor/Commissioner and four City Commissioners. They currently meet the first and third Tuesdays of each month, with workshops and special meetings scheduled as needed. The term of office for the Mayor and Commissioners is a four-year term. The City Commission is vested with legislative powers and approves all ordinances, resolutions, contracts and the annual operating budget. The Commission also sets policies and oversees the general operations of the City. In 2017 the City added the City Administrator’s position to assist the Commission with oversight of the City, its laws and policies. While Department Heads answer directly to the Mayor and Commissioners, they coordinate all activity through the City Administrator.

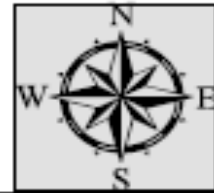
Currently the second largest city in Marion County, Belleview is a residential and commercial hub being intersected by six major thoroughfares including Highways 441/301/27 running north and south together through the center of town; Highway 484 running west toward Interstate I-75; County Road 25 running east toward Ocklawaha and the Villages; and Baseline Road (County Road 35) running north and south on the east side of town. The population of Belleview, as of the 2000 census was 3,762 and the 2010 census was 4,492. The 2020 census and latest population estimates show the population as 5,413 citizens, and approximate 31% increase in population from the official census in 2000 and approximately 17% increase from the 2010 census.



Although Belleview is around 6 square miles in size, the City of Belleview Utilities has a service area of approximately 27 square miles. The City provides water and sewer services to not only the residents the City of Belleview but also those of south Marion County. The business community in the service area includes many small businesses, restaurants, churches, and governmental agencies. Marion County has recently relocated both the Belleview Library and the Fire Department to larger sites and expanded their facilities in the same location as the City’s newly constructed (2016) Public Works Complex. The City also serves several schools in the area including three elementary schools, a middle school, a high school a nursing college, and several private schools and day care facilities.

Proposed City of Belleview Service Area





Map Created By: City of Bellevue Development Services

Date: 3/5/18

This map is for informational purposes only and may not reflect the most current conditions.

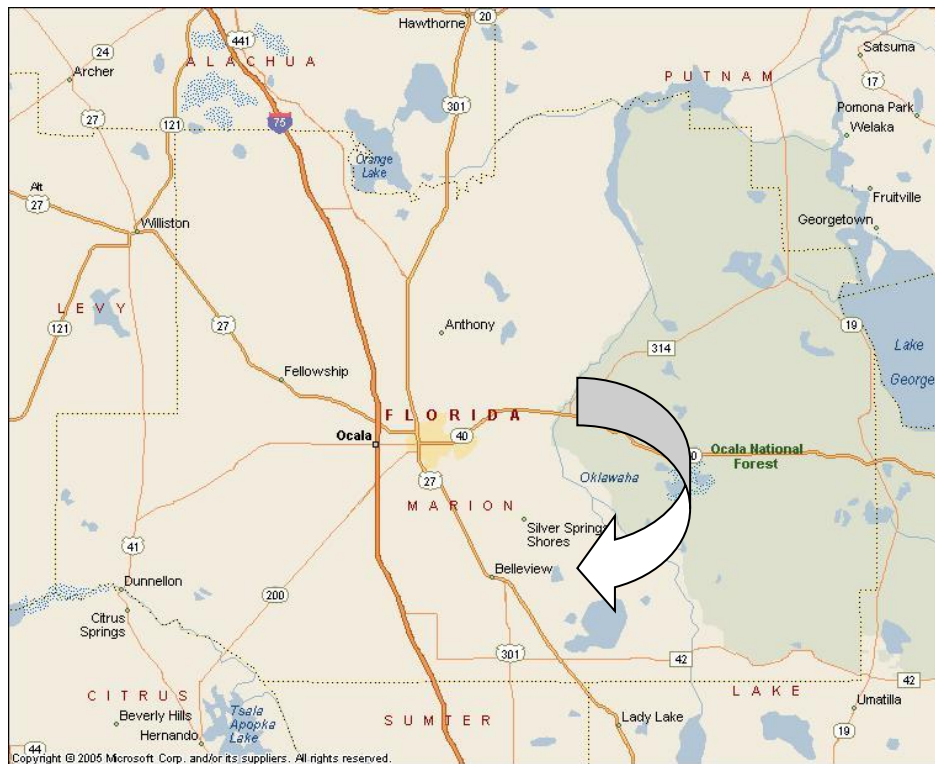
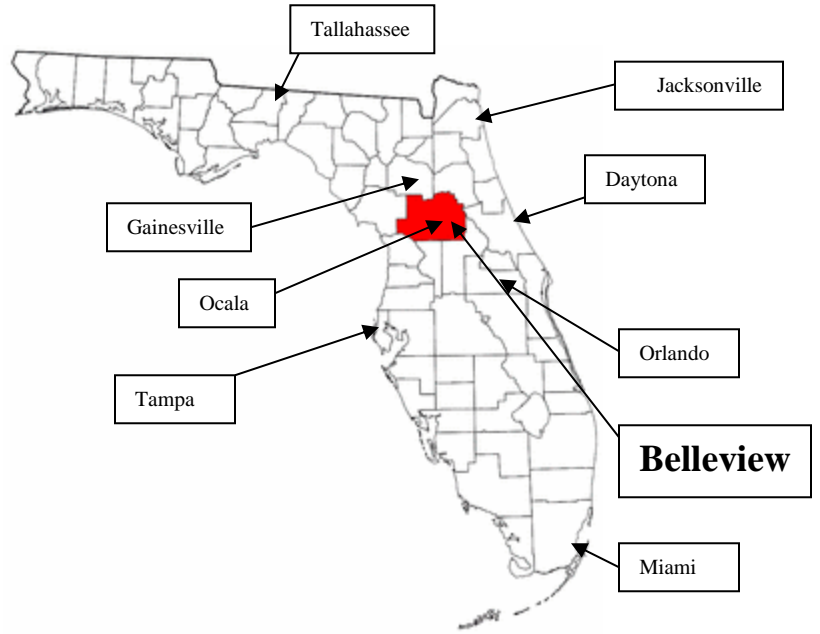
Bellevue – Located in the Heart of Florida

The City has a variety of both active and passive recreational facilities. The focal point of the City is Lake Lillian, which contains a small fishing dock for the children and senior citizens, as well as several picnic pavilions and a walking trail that is used by young and young at heart. Lake Lillian is host to civic events throughout the year. The Bellevue Sports Complex is an eighty (80) acre park which is used throughout the year by several football, softball, baseball and soccer leagues, both youth and adult. It also contains basketball and tennis courts as well as a playground for small children and a walking trail which weaves through and around several of the league fields. Located in Cherokee Park, the Fred King Playground is a newer playground built with the help of the Home Depot KABOOM funding. Several local businesses, citizens and City of Bellevue employees helped to construct the playground in a six hour day. It is well suited to the younger children, providing physical activities to enhance creativity and coordination skills. Lake Lillian Park is used for several annual events such as the Christmas-Light up Lake Lillian, Founder's Day, the Freedom Walk and Relay for Life activities. Since a Splash Park was added to Lake Lillian Park in 2016, additional activities, such as Foodie Fest are increasing community activity. In 2019 the added a playground by the splash park area and added an events coordinator on staff to create more events and use of this park area. In 2020 a new Community Building was constructed. Additionally, event pedestals and electric functionality were funded for the 2021 fiscal year and construction of those will be completed early in the 2022 fiscal year along with decorative street lighting around the lake.



BELLEVIEW FLORIDA is:

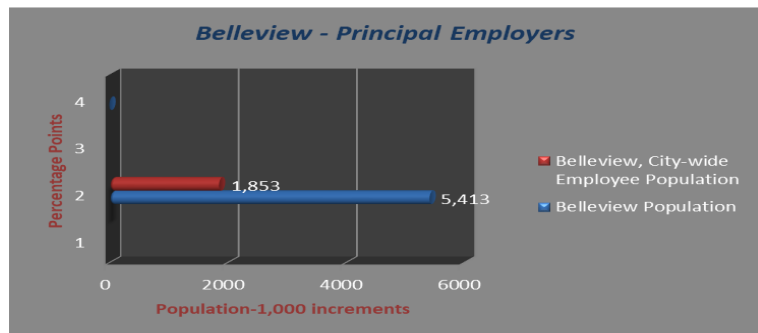
- **10 miles from Silver Springs**
- **10 miles from Ocala**
- **47 miles from Gainesville**
- **58 miles from Orlando**
- **75 miles from Daytona**
- **89 miles from Tampa**
- **109 miles from Jacksonville**
- **181 miles from Tallahassee**
- **298 miles from Miami**



BELLEVIEW PRINCIPAL EMPLOYERS

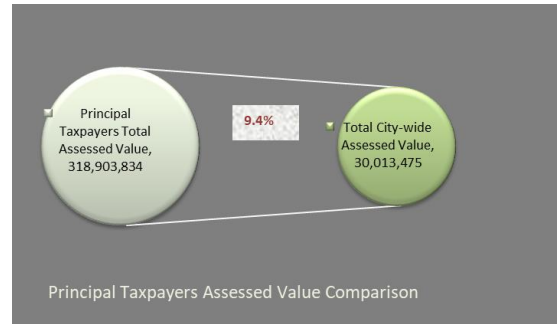
The City of Belleview sits between the large Ocala area and the even larger Villages area on the north edge of the central Florida area. With three major four-lane highways (27/301/441) converging in Belleview and running north through Ocala, along with Interstate 75 within ten miles to the west of Belleview, the City has always had the potential to increase its population, particularly the commercial population. Belleview has always had a strong business population with an estimated 1,720 working in Belleview and 635 employees working for the top 10 Principal Employers in the City out of a population of 5,268 or approximately 33% of the overall Belleview population.

CITY OF BELLEVIEW - PRINCIPAL EMPLOYERS				
Employer	Business	Employees	Percentage of Total City Employment	Rank
Winn Dixie	Retail Sales	125	6.75%	1
Publix Supermarkets	Retail Sales	120	6.48%	2
Belleview Elementary School	Education	100	5.40%	3
Express Care	Medical	60	3.24%	4
City of Belleview	Government	56	3.02%	5
McDonalds	Restaurant	50	2.70%	6
Mojos	Restaurant	50	2.70%	6
Rose's Discount Store	Retail Sales	32	1.73%	7
Pasta Faire	Restaurant	30	1.62%	8
Zaxbys	Restaurant	30	1.62%	8
Hardees	Restaurant	30	1.62%	8
Family Doctors	Medical	26	1.40%	9
Total		709	38.26%	
All Others		1,144	61.74%	
Total Employment		1,853	100.00%	



BELLEVIEW PRINCIPAL PROPERTY TAXPAYERS

In 2013-2021 new commercial businesses were constructed. Those tax increases are showing in the 2022 fiscal year as increased property taxes. Additionally, the City has extended utility lines to the South on Hwy 441 and intends to pick up much more commercial business property tax along that line including the large area of commercial growth.

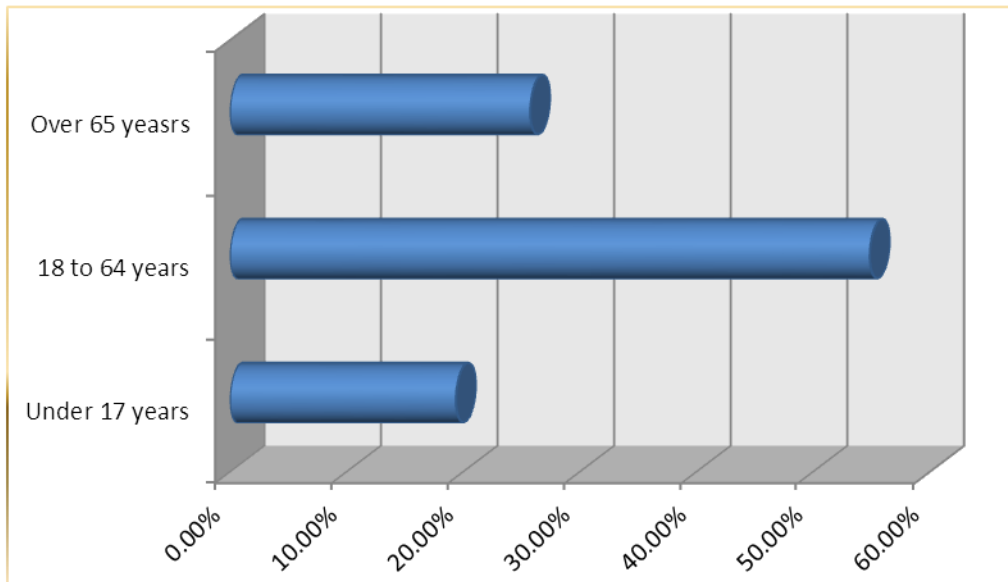


CITY OF BELLEVIEW PRINCIPAL PROPERTY TAXPAYERS

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Schreiber Co./Bellevue Assoc.	\$ 6,802,046	1	2.13%
French Constuction, Inc.	3,485,539	3	1.09%
Embarq Florida Inc/Sprint Florida, Inc.	3,321,867	2	1.04%
AEJ Bellevue 2 Commons LLC	3,280,634	4	1.03%
Silver Oaks MHC LLC	2,678,437	5	0.84%
Duke Energy	2,177,295	8	0.68%
K & V Rose LLC	2,155,269	9	0.68%
Crimi Michael, Jr., PA-CPA	2,120,918	6	0.67%
Bellevue LLC	2,043,618	7	0.64%
Spectrum Sunshine State LLC	1,947,852	10	0.61%
Total Assessed Value	<u>\$ 30,013,475</u>		
Total Assessed Property Value	\$ 318,903,834		

BELLEVIEW AREA POPULATION BY AGE GROUPS

Population by Age Group



The 2010 Census shows the above age group demographics for Marion County. Belleview fits into these demographics closely. Although the Villages 10 miles south of Belleview is an one hundred thousand plus adult community, over the years Belleview and Marion Counties' over 65 population has decreased well below the workforce population of 18 to 64.

Marion County and Ocala have worked hard to develop job opportunities that benefit citizens living in Belleview. With Belleview just 10 miles south of the Ocala area, those job opportunities located in the Ocala area benefit a stronger Belleview workforce age.

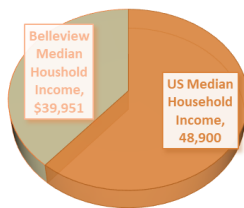
Belleview's own job market consists of smaller businesses. Belleview has several unique restaurants that draw people from all over Marion County as well as the highly populated adult community area in North Lake and Sumter counties.

DEMOGRAPHIC AFFECTS ON THE 2022 FY BUDGET

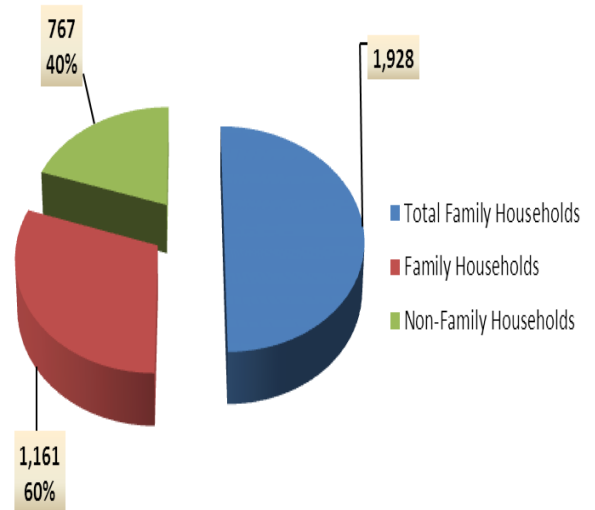
Household Type	
Number Of Households In Belleview	
Total:	1,928
Family households:	1,161
Husband-wife family	741
Other family:	420
Male householder, no wife present	108
Female householder, no husband present	312
Nonfamily households:	767
Householder living alone	624
Householder not living alone	143

Source of information <http://cuburbanstats.org/population/florida/how-many-people-live-in-belleview/>

Belleview has a higher level of family household with 60% of Belleview Households Family Households.



Belleview has a much lower median household income than the average median household income in Florida.



These demographics support a low tax base for Belleview residents and that services and activities the City provides should weigh heavier for family households.

The 2022 fiscal year budget maintains the millage rate at 5.0000. Increased property values and new commercial property help the City cover operational expenses while maintaining a low millage rate.

Belleview extended utility lines in 2016. This should increase the commercial tax base and help the City maintain low property taxes. Additionally, a grant was obtained to move city lines and lift stations on Baseline Road as a part of a State County widening of that road project in 2017-2019. The grant greatly reduced the cost to Belleview citizens for the relocation requirement.

In the 2022 fiscal year, the City will look at how it will spend the 2.5 million recovery dollars. In addition, funding for new water wells and improvements to the City's water system will be sought. The City also obtained 1.2 million dollars to completed the design for the future expansion of its sewer system.



BUDGET OVERVIEW AND POLICIES

MANAGEMENT AND BUDGET POLICIES

The 2022 Budget has been prepared in accordance with a number of management and budget policies in mind. Budget policies are requirements of the City Charter and Code of Ordinances in addition to State law requirements. The balance reflects the financial management actions of the current and previous City Commissions.

Listed below are some of the policies guiding the development and implementation of this budget:

1. **BUDGETING POLICY** – The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (*Section 166.241 of Florida Statutes requires that all budgets be balanced*). All operating funds are subject to the annual budget process and reflected in the budget document. The enterprise operations of the City are to be self-supporting; i.e., current revenues will cover current expenditures, including debt service. In no event will the City levy ad valorem taxes against real property and tangible personal property in excess of 10 mills; except for voted levies (*Section 200.081 of Florida Statutes places this limitation on all Florida municipalities*). The City will budget 95 percent of anticipated gross ad valorem proceeds to provide an allowance for discounts for early payment of taxes (*Section 200.065 2(a)1 of Florida Statutes states that each taxing authority shall utilize not less than 95 percent of the taxable value*).
2. **INVESTMENT POLICY** – Safety & Liquidity are the main objectives when investing the City’s idle funds. Since the City has no formal investment policy, the City follows the State Statutes (*Section 218.415 - Local Government Investment Policies*) and has invested conservatively.
3. **DEBT MANAGEMENT POLICY** – The City will consider the use of debt financing for capital improvements which will benefit the residents of Belleview, when the project life will be no longer than the term of the financing and when specific resources are found to be sufficient to provide for the debt. Neither State law nor the City Code provides any fixed or arbitrary limits on the amount of debt which may be incurred (other than the requirements to have General Obligation debt approved in advance by referendum). The City of Belleview currently has no general obligation bonds outstanding.
4. **PROPERTY TAXES** – The City adheres to the “Truth in Millage” state statute governing the determination of millage for taxing authorities. (*Section 200.065*) The statute requires strict adherence to a schedule or advertising and holding public hearings; the size of, and language in, the advertisements; the method of fixing the millage rate; and other limitations.

MANAGEMENT AND BUDGET POLICIES

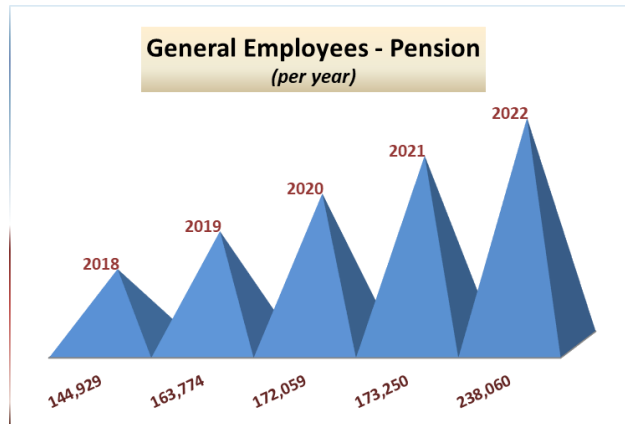
(Cont)

5. ***FINANCIAL RESERVES*** – The use of fund balance reserves in order to balance the budget is given serious consideration by management and the City Commission during budget workshops. Information regarding the dollars available, percentages of the budget, possible future needs and alternatives are discussed prior to approval. In the Water and Sewer Enterprise Fund, minimum reserves for water and sewer debt service are maintained according to bond and funding requirements. The City Commission adopted a Fund Balance Policy to insure reserves are maintained. The Policy outlines budgeting requirements to incrementally increase these reserves to meet the Policy stated minimum dollar amounts. The 2021 budget includes those dollar amounts in line with the Policy. Additionally, the 2019 budget included a change to the Water/Sewer Fund Balance accounts that will better match the Comprehensive Annual Finance Reporting for restricted and unrestricted cash and that is continued in 2022.
6. ***PURCHASING POLICY*** – Capital expenditures are those equipment, projects or services costing in excess of \$5,000 with a useful life of at least two years. Unbudgeted items over \$10,000 and changing the budget bottom line, must get Commission approval prior to purchase. Unbudgeted items under \$10,000 and not changing the adopted budget's bottom line, can be approved by the City Administrator. The department head may authorize the purchase of any budgeted capital item or service \$5,000 to \$25,000. Budgeted items over \$25,000 must first go to Finance for verification of funds. Finance verifies available funds back to the Department Head and copies to the City Commission and City Administrator. All purchases greater than \$50,000 must be approved the City Commission prior to purchase, whether budgeted or not.
7. ***CAPITAL ASSET POLICY*** – This policy defines and establishes the process for budgeting, purchasing, transferring and surplus / disposal of all capital assets. Included in this policy is the information for an understanding of what a capital asset is and the reporting of both capital and non-capital (expenditure) items. The City has adopted this policy for a consistent application of Generally Accepted Accounting Principles, capital thresholds and controls over susceptible items.
8. ***PERSONNEL AND PAYROLL*** – The City complies with all federal, state personnel and payroll regulations. Additionally, the City has adopted Personnel Rules and Regulations, including a pay plan and various other personnel related policies.

MANAGEMENT AND BUDGET POLICIES

(Cont)

9. **PENSION PLANS** – Mission Square (formerly ICMA-RC) administers the City’s General Employees defined contribution plan. General Employees are eligible to participate after six months of employment. The approved plan has a stair step vesting schedule from three to seven years. The City contributes 7.5 % of gross wages for all general employees. The City will also match employee contributions. For every percent that an employee contributes up to 5%, the city will match 50% to a maximum of 2.5%



In July 2019 the City enacted a salary study and adjusted all employees; either increased to the adjusted position (via years in position) or a flat 2% for all employees already falling above the new levels.

In the 2022 budget a 10% adjustment is given to all employees and all paygrade level minimums and maximums will be adjusted by 10%. This begins meeting the State mandate to the a \$15.00 and hour minimum wage in five years.



The City also provides a Chapter 185 defined benefit pension plan for its sworn officers. The plan has a ten-year vesting schedule and provides 3% of average compensation for each year of credited service upon retirement. For compliance with the FS 185, the City receives a portion of insurance premiums issued in the City to offset the funding requirements.

In addition, the Officers contribute 5% of their salary to their plan. The City funds the balance in accordance with submitted reports by the fund actuaries, which are based upon future benefits, current contributions and investment earnings. The Police Pension Board oversees the fund and any account activity.

FINANCIAL STRUCTURE

Currently, the City prepares an annual budget for several funds. These funds include the General Fund, Other Funds and the Water/Sewer Enterprise Fund.

The **General Fund** accounts for all financial resources except those required or designated to be accounted for in another fund. These resources include taxes, state and local shared revenues, license and permit fees, fines, charges for services, interest earnings and other miscellaneous revenues. Some of these revenues may be used for any purpose the City may legally perform. Other revenues are restricted for legal or good managerial reasons to specific purposes.

The expenditures of these resources provide various services to the community. These services are organized into departments within the General Fund and include: Police Department; Road and Streets; Parks and Recreation; and the general government departments of the City Commission, Executive/Administration, Finance, Development Services and Information Technology Departments. In the 2020 budget the City separated the Administration and Finance into two separate departments.

The City uses a traditional line item budget to account for each revenue source and to account for expenditures and budgeted reserves within each department. The expenditures are classified by type (salaries, operations, debt service and reserves) and may be further broken down into more descriptive parts such as executive salaries and regular salaries, or office supplies and operating supplies. Some departments have a line item that is unique to that department in order to provide a more detailed accounting of expenditures. The modified accrual basis of accounting is used for both accounting and budgeting for the General Fund and any Special Revenue funds. Generally, revenues are recognized in the accounting period when they become susceptible to accrual – that is, when they become both measurable and available to finance expenditures of the accounting period.

Revenues which are considered to be susceptible to accrual include ad valorem taxes (property taxes), utility taxes, franchise taxes, state and local shared revenues, interest earnings, licenses and charges for unbilled services. Permits and miscellaneous revenues are recorded as revenue when the cash is received. These revenues are generally not measurable until actually received.

Expenditures are generally recognized when the related liability is incurred. Exceptions to this rule include: (1) accumulated paid vacation, sick pay, and other employee benefit amounts which are not accrued; and (2) principal and interest on general long-term debt which are recorded as expenditures when due.

FINANCIAL STRUCTURE (Cont)

The ***Water and Sewer Enterprise Fund*** is used to account for the provision of water and sewer services to the community. The cost of providing these services is financed through user charges.

This fund also uses a line item budget for revenues and expenditures. Revenue sources are composed of operating revenues (water sales, sewer charges and other user charges), non-operating revenues (interest earnings, etc.) and capital contributions (impact fees and connection charges).

Within the Water and Sewer Enterprise Fund there are several “fund” categories: the Operating Fund; Impact Fee Funds, Debt Service Funds, and Construction Funds.

The Operating Fund provides for the expenditures of the Water Utility Service/Water Plant, Sewer Services and Water and Sewer Administration costs.

The Impact Fee Funds and their interest earnings are reserved for extension or expansion of the water and sewer systems.

The Debt Service Funds account for the semi-annual payments of principal and interest on outstanding bonds and on the State Revolving Loans.

The accrual basis of accounting is used for the enterprise fund. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. An analysis of unbilled service revenue is done annually and any significant unbilled service revenues are recognized at year end.

The budget is prepared using a modified accrual basis. The major difference is that fixed asset outlays and debt service payments are included in the budget and depreciation expense is excluded.

The ***Pension Trust Funds*** for police officers and general employees use the accrual basis of accounting. These funds do not require a budget.

The ***Other Funds-Special Revenue Fund*** and the ***Community Redevelopment Agency (CRA) Fund*** are used to account for Recreation Impact Fees received and for the CRA tax increments to be spent in this Redevelopment Areas. A policy has been established for budgeting purposes to transfer funds from these departments to the appropriate General Fund Department for any activity funded by either Recreation Impacts or the CRA.

BUDGET PROCESS

The City of Bellevue's budget process is a continuing process that involves the City Commission, City Administrator, Finance Director, Department Heads, Employees, and the Residents and Businesses located in our community. The Finance Director and Finance team oversee the coordination of the budget process. After the budget year begins, monthly reports of budget vs. actual revenues and expenditures are generated and reviewed by the City Administrator, Department Heads, and City Commission. Special reports may be prepared as requested.

One of the most important aspects of the budget process is the mid-year review held in April. The current year budget is reviewed for any possible indications of needed adjustments to the end of the fiscal year. A preliminary budget for the upcoming fiscal year is also reviewed and discussed preparing the way for the July budget workshops.

Additionally, and greatly affecting the budget, are the annual *State of the Infrastructure*, *Capital Improvements* and *Strategic Planning* sessions, held before July (and sometimes combined with the mid-year review). Departments discuss goals and objectives and look several years forward in discussion with the City Commission.

Budget Workshops are held in late July to early August each year. The workshops are less formal than regular Commission meetings and public attendance is encouraged. The workshops are publicized and extra copies of the proposed draft budget are available upon request the week before for the public to review. Audience members are encouraged to ask questions and voice concerns to the City Commission, City Administrator and Department Heads.

The proposed draft budget itself is similar to the final budget but there are some differences. This version will contain much more detail for the revenue and expenditure line items, explaining increases and decreases. The draft budget will also contain transmittal report detailing the differences between the fiscal years, the requests for additional staffing and capital items, as well as any significant changes.

During the workshops, the Commission reviews, discusses and approves by consensus various requests. The City Administrator, Finance Director and staff then review and prepare the final proposed budget based on the discussion and direction of the Commission during the workshops. The budget is then presented for adoption at two public hearings in September. Any changes to this budget are made and voted on at these hearings.

BUDGET PROCESS

(Cont)

The following calendar outlines the procedures in preparing, adopting and amending the Annual Budget:

Annual Budget:

1. Weekly – Department Heads or their designees approve payables in accordance with the adopted budget.
2. Monthly to quarterly– Finance submits revenue and expenditure comparisons to the corresponding previous period to the Commissioners and Department Heads for review.
3. Semi-annually – A six-month budget review workshop is scheduled in April to review the status of the current year budget, mid-year budget projections to the end of the fiscal year and budget projections for the next fiscal year. This is an important monitoring and planning tool.

Amended Budget:

1. The City Administrator is authorized to transfer budget dollars between line items within a department throughout the year as necessary and or requested by Department Heads.
2. Inter-departmental transfers must be approved by the City Commission and will automatically adjust the budget.
3. Fund balance transfers must be approved by the City Commission and will automatically adjust the budget.
4. The Finance Department provides budget amendment resolutions from time to time throughout the year.
5. Final preparations are completed for amending the current year's budget in September/October of each year. Capital purchases must be made prior to mid-August to insure arrival before year end.
6. If the departmental totals need adjusting during the year, an amended budget resolution is presented to the Commission for approval after year end in a "re-stated" budget.

BUDGET PROCESS (Cont)

2022 FISCAL YEAR BUDGET CALENDAR OVERVIEW



BUDGET PROCESS

(Cont)

Yearly Financial Schedule:

1. October 1 – Implementation of adopted budget begins
2. October/November – Final Re-stated budget for previous fiscal year presented to Commission for approval
3. November/December – Audit field work.
4. December- Preparation starts for financial reports and data/information for Comprehensive Annual Financial Report.
5. January – Audit exit conference scheduled
6. February/March – Audit finalized and presented to Commission
7. April –Semi-annual budget review workshop scheduled with recommendations for adjustments if necessary to the end of the fiscal year.
8. April – Department Heads and support staff submit proposed staffing, capital outlay and budget change recommendations to Finance for the upcoming budget year. The requests for additional staffing and capital outlay include descriptions, costs, justifications and proposed pay grades, which are to be included in the documentation for the budget workshops.
9. April –June – Strategic planning session held.
10. April-June – Infrastructure review held with Commission.
11. May/June - Finance Staff completes a final analysis and compiles the proposed departmental budgets. The City Clerk/Administrator and Finance Manager meet with the Department Heads to discuss and prioritize budget needs.
12. July – Audit team begins preliminary audit work.
13. July – Budget workshops are scheduled the last week of July. A proposed budget, including the City Clerk/Administrator's summary and the prioritized list of needs and any funding recommendations are submitted to the Commission prior to the budget workshops. The Commissioners discuss the requests during the public workshops on the budget and reach a consensus on the budget to be submitted for Public Hearings in September.
14. July – The not to exceed millage rate is certified back to the Property Appraiser no later than 35 days after the Certification of Taxable Value.

BUDGET PROCESS

(Cont)

15. August –The proposed budget is modified to reflect the Commission consensus and final preparations are made for the public hearings.
16. September – Two advertised Public Hearings are held for citizen input and comments. At these meetings the Commission approves the final millage rate and the budget for the upcoming fiscal year in accordance with Florida Statutes.
17. September – End of the year entries are made, final expenditures made and preparation begins for the audit.
18. October-December - The budget manual is finalized for the upcoming fiscal year and distributed.

Regular Commission Meetings

Budget Meetings

Jan-21	S	M	T	W	T	F	S
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	#	21	#	#
	24	#	#	#	#	#	#
	31						
Jul-21	S	M	T	W	T	F	S
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	#	21	#	#	#
	25	#	#	#	#	#	31
Feb-21	S	M	T	W	T	F	S
	1	2	3	4	5	6	
	7	8	9	10	11	12	13
	14	15	16	17	18	19	#
	21	#	#	#	#	#	#
	#						
Mar-21	S	M	T	W	T	F	S
	1	2	3	4	5	6	
	7	8	9	10	11	12	13
	14	15	16	17	18	19	#
	21	#	#	#	#	#	#
	#	#	#	31			
Apr-21	S	M	T	W	T	F	S
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	#	21	#	#	#
	#	#	#	#	#	#	#
	#						
May-21	S	M	T	W	T	F	S
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	#	21	#
	#	#	#	#	#	#	#
	#	31					
Jun-21	S	M	T	W	T	F	S
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	#	21	#	#	#	#	#
	#	#	#	#			
	#						
Aug-21	S	M	T	W	T	F	S
	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	#	21
	#	#	#	#	#	#	#
	#	#	31				
Sep-21	S	M	T	W	T	F	S
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	#	21	#	#	#	#
	#	#	#	#			
	#						
Oct-21	S	M	T	W	T	F	S
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	#	21	#	#
	#	#	#	#	#	#	#
	31						
Nov-21	S	M	T	W	T	F	S
	7	8	9	10	11	12	13
	14	15	16	17	18	19	#
	21	#	#	#	#	#	#
	#	#	#				
	#						
Dec-21	S	M	T	W	T	F	S
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	#	21	#	#	#	#
	#	#	#	#	#	31	
	#						

MARCH

Begin Budget Prep: Send out capital spreadsheets to Department Heads

24 Capital and Personnel Workship

APRIL

Meet with City Administrator and Department Heads to look at 2021 operational needs

21 Mid Year budget Amendments. Utilize as we begin looking at the 2021 budget projections.

MAY

HR working on personnel costs

JUNE

1 Property Appraiser sends out CRA and City Value Estimates.

Working on Strategic Planning Session

JULY

1 Property Appraiser - Certification of taxable property values DR-420

6 Strategic Workshop

20 Commission set the Not to Exceed millage rate at 5.5 mills, but will use the 5.0 figures in the budget and assess any outages

21 Completed DR 420 certified Not to Exceed at 5.5 mills

AUGUST

4 DR - 420 at TRIM must be completed date

9 CRA, General Fund & Water/Sewer Fund Budget Workshop-

Budget prepared for September Public Hearings

Mailing of notices of proposed property taxes and first PH date by Property Appraiser

23 Post proposed tentative budget to Web Site

SEPTEMBER

7 MC School Board - Final Public Hearing

8 City of Bellevue-1st Public Hearing (Commission meeting moved to this date)

9 Marion County-1st Public Hearing

9 Get Ads to Ocala Star Banner for Final Hearing.

15 Post proposed Final Budget to Web Site

16 Run Budget and Millage Ads in Ocala Star Banner

21 City of Belleview-Final Public Hearing (Commission meeting also)

22 Submit approved millage & budget resolutions to MC Property Appraiser, Tax Collector and DOR TRIM

23 Marion County- Final Public Hearing

23 Within 10 days of adoption-the CRA budget must be forwarded to MC Administrator for MC Commission

OCTOBER

1 2022 Fiscal Year Begins

All electronic filing completed, copy of ad and resolutions mailed to TRIM

RESOLUTION 21-12

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CITY OF BELLEVIEW FLORIDA FOR THE FISCAL YEAR 2021/2022; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Belleview of Marion County, Florida on September 21, 2021 held a Public Hearing to consider the Final Millage Rate for the Fiscal Year 2021/2022 as required by Florida Statute 200.065; and

WHEREAS, the Property Appraiser of Marion County Florida has certified the gross taxable value of properties for operating purposes, not exempt from taxation, within the corporate limits of the City of Belleview as \$267,155,025 and

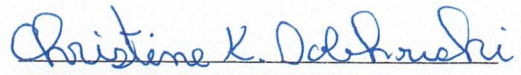
WHEREAS, the City Commission of the City of Belleview of Marion County Florida has determined that a millage rate of 5.0000 mills is necessary to support the budget for the Fiscal Year 2021/2022.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Belleview of Marion County, Florida as follows:

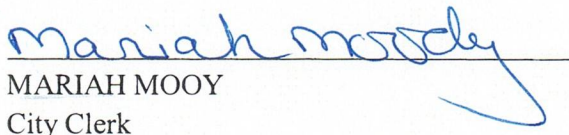
1. The Fiscal Year 2021/2022 final operating millage rate is 5.0000 mills, which is greater than the rolled-back rate of 4.8494 mills by 3.11%.
2. The voted debt service millage is 0.0 mills.

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon its adoption.

PASSED AND RESOLVED by a 5-0 vote of the City Commission of the City of Belleview, Florida at a Public Hearing this 21st day of September, 2021 at 6:00 pm.


CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

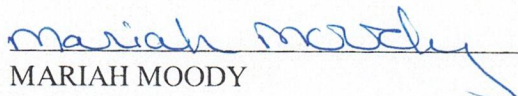

MARIAH MOOY
City Clerk



	Yes	No
Commissioner Michael Goldman	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commissioner Gary Ernst	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commissioner Ronald T. Livsey	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commissioner Robert "Bo" Smith	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor Christine K. Dobkowski	<input checked="" type="checkbox"/>	<input type="checkbox"/>

CERTIFICATE OF POSTING

I HEREBY CERTIFY that a copy of the foregoing Resolution was posted and available for public review in our on-line agenda packet prior to the Commission meeting in accordance with City policy.


 MARIAH MOODY
 City Clerk



CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420

R. 5/12

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year : 2021	County : MARION
Principal Authority : CITY OF BELLEVUE	Taxing Authority : CITY OF BELLEVUE

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 243,933,038	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 22,890,608	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 331,379	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 267,155,025	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 6,940,196	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 260,214,829	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 252,196,518	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Number 1 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (9)
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser: Electronically Certified by Property Appraiser		Date : 6/25/2021 8:17 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	5.0000	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 1,260,983	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 64,051	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 1,196,932	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 13,395,335	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 246,819,494	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	4.8494	per \$1000 (16)

RESOLUTION 21-13

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVIEW, ADOPTING THE FINAL BUDGET FOR THE CITY OF BELLEVIEW FOR THE FISCAL YEAR 2021/2022; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Belleview of Marion County, Florida held a Public Hearing to consider the Final Budget for the **Fiscal Year 2021/2022**, as required by Florida Statute 200.065; and

WHEREAS, the City Commission of the City of Belleview, Florida has set forth its appropriations and revenue estimates for the Budget for the **Fiscal Year 2021/2022** in the amount of \$11,730,601; and

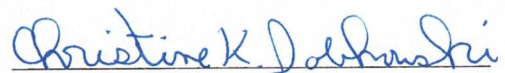
WHEREAS, the City Commission has set a millage rate sufficient to support said appropriations; and

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Belleview of Marion County, Florida as follows:

- 1. The Final Budget for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022 in the amount of \$11,730,601 is hereby adopted as attached.**

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon adoption.

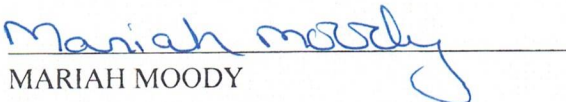
PASSED AND RESOLVED by a 5-0 vote of the City Commission of the City of Belleview, Florida at a Public Hearing this 21st day of September, 2021 at 6:00 pm.



CHRISTINE K. DOBKOWSKI

Mayor/Commissioner

ATTEST:



MARIAH MOODY

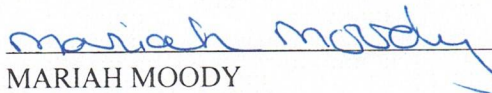
City Clerk



	Yes	No
Commissioner Michael Goldman	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commissioner Gary Ernst	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commissioner Ronald T. Livsey	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commissioner Robert "Bo" Smith	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor Christine K. Dobkowski	<input checked="" type="checkbox"/>	<input type="checkbox"/>

CERTIFICATE OF POSTING

I HEREBY CERTIFY that a copy of the foregoing Resolution was posted and available for public review in our on-line agenda packet prior to the Commission meeting in accordance with City policy.


 MARIAH MOODY
 City Clerk

2021-2022 Fiscal Year Proposed Budget

GENERAL FUND - OVERVIEW OF REVENUES AND EXPENDITURES

General Fund 2022 Fiscal Year Revenues

Taxes	2,689,338
Permit and Fees	295,400
Franchise Fees	485,700
Grants	78,000
Shared Revenue	733,728
Charges for Services	424,919
Fines and Forfeitures	130,217
Other Revenue	146,744
Cash Balance Forward out of Fund Balance	270,274
Other Finance Source-Transfers In	1,594,306
Total General Fund Revenues	<u>\$6,848,626</u>

General Fund 20212Fiscal Year Expenditures

Total for Commission	107,123
Total for Executive/Administrative	677,926
Total for Finance	732,367
Total for Development Services	597,484
Total for Information Technology	484,952
Total for Law Enforcement	1,986,786
Total for Garbage and Solid Waste	360,000
Total for Cemetery	33,490
Total For Roads & Streets	1,085,912
Total for Roads & Streets for Local Option Gas Taxes	188,000
Total for Recreation	351,198
Total for Debt Service	177,663
Total for Transfers Out	65,725
Total General Fund Expenditures	<u>\$6,848,626</u>

WATER-SEWER FUND - OVERVIEW OF REVENUES AND EXPENDITURES

Water-Sewer Fund 2022 Fiscal Year Revenues

Shared Revenues and Grants	1,200,000
Charges for Services	3,233,100
Other Revenue	43,500
Cash Balance Forward out of Fund Balance	245,000
Total Water-Sewer Fund Revenues	<u>\$4,721,600</u>

Water-Sewer 2022 Fiscal Year Expenditures

Operations	1,637,818
Capital Outlay and Projects	1,445,000
Debt Service	199,676
Other Finance Uses-Transfers Out	1,439,106
Total Water-Sewer Fund Expenditures	<u>\$4,721,600</u>

SPECIAL REVENUE FUND - RECREATION IMPACT FEES - OVERVIEW OF REVENUES AND EXPENDITURES**Special Revenue Fund 2022 Fiscal Year Revenues**

Recreation Impact Revenues	35,200
Recreation Impact Cash Bal Fwd	-
Total Special Revenue Fund-Impact Fee Revenues	<u>\$35,200</u>

Special Revenue Fund 2022 Fiscal Year Expenses

Reserve for Future Uses	-
Other Finance Expense-Transfers Out	35,200
Total Special Revenue Fund Expenses	<u>\$35,200</u>

COMMUNITY REDEVELOPMENT FUND (CRA) - OVERVIEW OF REVENUES AND EXPENDITURES**CRA Fund 2022 Fiscal Year Revenues**

Tax Increment-County and City	123,826
Cash Balance Forward out of Fund Balance	1,349
Total CRA Fund Revenues	<u>\$125,175</u>

CRA Fund 2022 Fiscal Year Expenditures

CRA Expenses	5,175.00
Reserve for Future Use	-
Expenses-Transfers Out-Lake Lillian and Cherokee Park Improvements	120,000
Total CRA Fund Expenditures	<u>\$125,175</u>

TOTAL OF ALL FUNDS 2022 FISCAL YEAR REVENUES	\$11,730,601
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TOTAL OF ALL FUNDS 2022 FISCAL YEAR EXPENDITURES	\$11,730,601
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CITY OF BELLEVIEW, FLORIDA

2021-2022 Fiscal Year

ADOPTED BUDGET

<i>Budget Workshop</i>	<i>Monday, August 9, 2021</i>
<i>First Public Hearing</i>	<i>Wednesday, September 8, 2021</i>
<i>Final Public Hearing</i>	<i>Tuesday, September 21, 2021</i>
<i>Proposed Millage Rate</i>	<i>5.0000</i>

GENERAL FUND - OVERVIEW OF REVENUES AND EXPENDITURES**General Fund 2022 Fiscal Year Revenues**

Taxes	2,689,338
Permit and Fees	295,400
Franchise Fees	485,700
Grants	78,000
Shared Revenue	733,728
Charges for Services	424,919
Fines and Forfeitures	130,217
Other Revenue	146,744
Cash Balance Forward out of Fund Balance	270,274
Other Finance Source-Transfers In	1,594,306
Total General Fund Revenues	\$6,848,626

General Fund 2022 Fiscal Year Expenditures

Total for Commission	107,123
Total for Executive/Administrative	677,926
Total for Finance	732,367
Total for Development Services	597,484
Total for Information Technology	484,952
Total for Law Enforcement	1,986,786
Total for Garbage and Solid Waste	360,000
Total for Cemetery	33,490
Total For Roads & Streets	1,085,912
Total for Roads & Streets for Local Option Gas Taxes	188,000
Total for Recreation	351,198
Total for Debt Service	177,663
Total for Transfers Out	65,725
Total General Fund Expenditures	\$6,848,626

WATER-SEWER FUND - OVERVIEW OF REVENUES AND EXPENDITURES**Water-Sewer Fund 2022 Fiscal Year Revenues**

Shared Revenues and Grants	1,200,000
Charges for Services	3,233,100
Other Revenue	43,500
Cash Balance Forward out of Fund Balance	245,000
Total Water-Sewer Fund Revenues	\$4,721,600

Water-Sewer 2022 Fiscal Year Expenditures

Operations	1,637,818
Capital Outlay and Projects	1,445,000
Debt Service	199,676
Other Finance Uses-Transfers Out	1,439,106
Total Water-Sewer Fund Expenditures	\$4,721,600

SPECIAL REVENUE FUND -RECREATION IMPACT FEES - OVERVIEW OF REVENUES AND EXPENDITURES**Special Revenue Fund 2022 Fiscal Year Revenues**

Recreation Impact Revenues	35,200
Recreation Impact Cash Bal Fwd	-
Total Special Revenue Fund-Impact Fee Revenues	\$35,200

Special Revenue Fund 2022 Fiscal Year Expenses

Reserve for Future Uses	-
Other Finance Expense-Transfers Out	35,200
Total Special Revenue Fund Expenses	\$35,200

COMMUNITY REDEVELOPMENT FUND (CRA) - OVERVIEW OF REVENUES AND EXPENDITURES**CRA Fund 2022 Fiscal Year Revenues**

Tax Increment-County and City	123,826
Cash Balance Forward out of Fund Balance	1,349
Total CRA Fund Revenues	\$125,175

CRA Fund 2022 Fiscal Year Expenditures

CRA Expenses	5,175.00
Reserve for Future Use	-
Expenses-Transfers Out-Lake Lillian and Cherokee Park Improvements	120,000
Total CRA Fund Expenditures	\$125,175

TOTAL OF ALL FUNDS 2022 FISCAL YEAR REVENUES	\$11,730,601
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TOTAL OF ALL FUNDS 2022 FISCAL YEAR EXPENDITURES	\$11,730,601
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CITY OF BELLEVIEW, FLORIDA

2021-2022 Fiscal Year

GENERAL FUND

TOTAL REVENUES	6,848,626
TOTAL EXPENDITURES	6,848,626
Net	<hr/> 0

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Fund 01 - General Fund		
REVENUES		
TAX REVENUE		
01-00-311000	Property Tax	1,239,968
01-00-311005	CRA portion of Property Tax	65,725
01-00-311010	Property Tax-Delinquent	4,000
01-00-312410	Local Option Gas Tax	152,000
01-00-312420	2nd LOGT	98,000
01-00-312520	Insurance Prem Tax-PD Retirement	50,000
01-00-312600	Local Option Sales Tax	710,000
01-00-314100	Utility Tax Duke Energy	152,000
01-00-314150	Utility Tax Sumter Electric	16,400
01-00-314400	Utility Tax TECO	2,700
01-00-315200	Communication Tax	165,000
01-00-316000	Business Tax	32,845
01-00-316005	Business Tax Admin Fees	700
TAX REVENUE		2,689,338
PERMITS & FEES REVENUE		
01-00-322000	Bldg Perm-MT Causley	200,000
01-00-322022	Bldg Perm-MT Causley Admin	60,000
01-00-322025	Bldg Perm-Misc. Admn	30,000
01-00-322030	Bldg Perm-Sur Charge	5,000
01-00-322100	Bldg Perm-PW ROW/Driveway	400
PERMITS & FEES REVENUE		295,400
FRANCHISE FEE REVENUE		
01-00-323100	Franchise Duke Energy	350,000
01-00-323150	Franchise Sumter Electric	45,000
01-00-323400	Franchise TECO	6,700
01-00-323700	Franchise Solid Waste-Residential	40,000
01-00-323750	Franchise Solid Waste-Commercial	44,000
FRANCHISE FEE REVENUE		485,700
GRANT REVENUE		
01-00-331350	USDA-PD Veh Grant	78,000
GRANT REVENUE		78,000
SHARED REVENUE		
01-00-335125	State Revenue Sharing-Municipal	250,000
01-00-335140	Mobile Home Licenses	10,000
01-00-335150	Alcohol Beverage Licenses	4,000
01-00-335180	Local Gov't Half Cent Sales Tax	428,000
01-00-335900	State Revenue/Lighting	41,728
SHARED REVENUE		733,728

CHARGES FOR SERVICE REVENUE

01-00-341210	DS-Zoning Fees	8,000
01-00-341220	DS-Vacant Property Registration	500
01-00-341300	DS-Annexation Fees	1,000
01-00-341500	DS-Site/Drainage Review	5,000
01-00-341610	DS- Plat Fees	1,000
01-00-342900	Police False Alarms	2,000
01-00-343400	Garbage/Solid Waste	335,852
01-00-343700	Recycling	71,567

CHARGES FOR SERVICE REVENUE 424,919**FINES & FORFEITURES REVENUE**

01-00-350000	Fines & Forfeitures	35,000
01-00-350010	Fines & Forfeitures 2nd Dollar Fund	2,500
01-00-350050	Fines & Forfeitures Automation	14,000
01-00-350100	Investigation & Restitution	2,000
01-00-351500	Surplus Vehicles/Equipment P.D.	100
01-00-354000	Seized Tag	500
01-00-355000	Vehicle Impoundment	1,000
01-00-356000	PD Other Revenue	1,500
01-00-356010	Other Rev-School Resource Officer	53,617
01-00-356200	Other Revenue/Officer Detail	20,000

FINES & FORFEITURES REVENUE 130,217**OTHER REVENUE**

01-00-360000	Other Revenue	5,600
01-00-360015	Code Enforcement Revenues	2,260
01-00-360035	O/R- Lien Searches	17,000
01-00-360075	Other Revenue/Solid Waste Admin Fees	10,758
01-00-360175	Other Revenue/Permitting Clerk	16,800
01-00-360200	Other Revenue Insurance Reimbursement	42,000
01-00-360300	Other Revenue Rental (Sprint)	20,236
01-00-360330	City Building Rentals	
01-00-360335	Park Vendor/Event Fees	5,000
01-00-361200	Interest Income	4,500
01-00-362000	Park Rentals-City Bldgs & Pavillions	500
01-00-362005	Sales Tax City Rentals	
01-00-362010	Community Garden Donations/Fees	90
01-00-364100	Cemetery Lots	8,500
01-00-364102	Cemetery Marking Fees	
01-00-364410	Surplus/Sale of Assets	10,000
01-00-364411	Surplus/Sale of Assets-Auction Fee	700
01-00-365500	Other Revenue State Gas Tax Refund	2,800
01-00-366000	Pennies for Parks	100
01-00-366001	Pennies for Parks Restrictions	(100)

OTHER REVENUE 146,744

CASH BALANCE FWD REVENUE

01-00-381500	Cash Balance Forward	234,274
01-00-381505	Cash Balance Forward-Genl Restricted	
01-00-381510	Cash Balance Forward-Automation	
01-00-381515	Cash Balance Forward-Cemetery	25,000
01-00-381520	Cash Balance Forward: Gas Tax	
01-00-381540	Cash Balance Forward: Code Enforcement	11,000
01-00-381560	Cash Balance Forward-IT Reserves	

CASH BALANCE FWD REVENUE	270,274
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OTHER FIN-TRANS IN REVENUE

01-00-383010	Other Financing Source-Vehicles	
01-00-399100	Transfers In from other Funds	1,594,306

OTHER FIN-TRANS IN REVENUE	1,594,306
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TOTAL REVENUES	6,848,626
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		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Fund 01 - General Fund		
EXPENDITURES		
Dept 11-Commission		
SALARIES & BENEFITS EXPENSE		
01-11-501200	Salaries	40,800
01-11-502100	Payroll Taxes	3,122
01-11-502300	Employee Insurance	39,089
01-11-502400	Workers Compensation	112
SALARIES & BENEFITS EXPENSE		83,123
OPERATIONS EXPENSE		
01-11-504000	Training/Travel & Per Diem	2,000
01-11-504100	Telephone/Communications	3,000
01-11-504200	Postage	100
01-11-504300	Utility Services	4,000
01-11-504400	Equipment Rental	800
01-11-504520	Errors/Omissions	2,000
01-11-504600	Repair & Maintenance	2,500
01-11-504900	Other Expense	
01-11-504910	Elections	
01-11-504920	Fees for Services	1,400
01-11-504930	Special Employee Programs	2,500
01-11-505000	Supplies & Equipment	2,500
01-11-505050	COB Promotion	2,000
01-11-505051	Bellevue Economic Development	
01-11-505400	Membership Books & Dues	1,200
OPERATIONS EXPENSE		24,000
DEBT EXPENSE		
01-11-507105	CBT Capital Loan Principal	153,654
01-11-507205	CBT Capital Loan Interest	24,009
DEBT EXPENSE		177,663
Total Dept 11-Commission		284,786

		2021-2022
		Proposed
GL NUMBER	DESCRIPTION	BUDGET
Dept 12-Executive/Administrative Department		
SALARIES & BENEFITS EXPENSE		
01-12-501200	Salaries	384,981
01-12-501225	Employee Bonus	3,445
01-12-501400	Overtime	500
01-12-502100	Payroll Taxes	30,041
01-12-502200	Retirement	39,117
01-12-502300	Employee Insurance	64,997
01-12-502400	Workers Compensation	1,610
SALARIES & BENEFITS EXPENSE		524,691
OPERATIONS EXPENSE		
01-12-503005	Professional Services	3,500
01-12-503100	Legal Services	82,000
01-12-503110	Ordinance Codification	5,500
01-12-503425	Records Storage	300
01-12-504000	Training/Travel & Per Deim	3,500
01-12-504025	Educational Reimbursement	1,250
01-12-504100	Telephone/Communications	3,000
01-12-504150	Cell Phone Reimbursement	1,530
01-12-504200	Postage	500
01-12-504300	Utility Services	5,000
01-12-504400	Equipment Rental	1,100
01-12-504510	Basic General Liability	3,225
01-12-504520	Errors/Omissions	2,005
01-12-504570	Auto Insurance	245
01-12-504590	Property Insurance	3,855
01-12-504600	Repair & Maintenance	5,000
01-12-504900	Other Expense	500
01-12-504920	Fees for Services	3,000
01-12-504960	Advertising	1,000
01-12-505000	Supplies & Equipment	10,000
01-12-505110	Office Furniture	500
01-12-505200	Gas & Oil	150
01-12-505210	Vehicle Maintenance	75
01-12-505400	Membership Books & Dues	1,500
01-12-515000	Event Supplies & Equipment	15,000
OPERATIONS EXPENSE		153,235
Total Dept 12-Executive/Administrative Department		677,926

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 13-Finance Department		
SALARIES & BENEFITS EXPENSE		
01-13-501200	Salaries	427,607
01-13-501225	Employee Bonus	5,395
01-13-501400	Overtime	1,500
01-13-501505	Incentive Pay-Bilingual	1,040
01-13-502100	Payroll Taxes	33,968
01-13-502200	Retirement	44,402
01-13-502300	Employee Insurance	101,475
01-13-502400	Workers Compensation	1,750
SALARIES & BENEFITS EXPENSE		617,137
OPERATIONS EXPENSE		
01-13-503200	Accounting Services	65,000
01-13-503425	Records Storage	250
01-13-504000	Training/Travel & Per Deim	3,500
01-13-504100	Telephone/Communications	2,500
01-13-504150	Cell Phone Reimbursement	1,020
01-13-504200	Postage	2,000
01-13-504300	Utility Services	6,000
01-13-504400	Equipment Rental	1,500
01-13-504510	Basic General Liability	4,500
01-13-504520	Errors/Omissions	2,800
01-13-504570	Auto Insurance	245
01-13-504590	Property Insurance	3,840
01-13-504600	Repair & Maintenance	5,000
01-13-504900	Other Expense	1,500
01-13-504920	Fees for Services	3,000
01-13-504925	Over/Short Expense Account	50
01-13-504960	Advertising	2,000
01-13-504970	Bank Fees	900
01-13-504980	Misc Expense/Bank Reconciliations	1,200
01-13-505000	Supplies & Equipment	6,500
01-13-505110	Office Furniture	500
01-13-505200	Gas & Oil	150
01-13-505210	Vehicle Maintenance	75
01-13-505400	Membership Books & Dues	1,200
OPERATIONS EXPENSE		115,230
Total Dept 13-Finance Department		732,367

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 15-Development Services Department		
SALARIES & BENEFITS EXPENSE		
01-15-501200	Salaries	204,037
01-15-501225	Employee Bonus	2,600
01-15-501400	Overtime	500
01-15-502100	Payroll Taxes	15,972
01-15-502200	Retirement	20,828
01-15-502300	Employee Insurance	48,895
01-15-502400	Workers Compensation	2,740
SALARIES & BENEFITS EXPENSE		295,572
OPERATIONS EXPENSE		
01-15-503050	Comp Plan/Land Development Regs	50,000
01-15-503410	Bldg Perm-MT Causley Inspections	200,000
01-15-503415	Animal Control-Marioun County	12,500
01-15-503425	Records Storage	300
01-15-504000	Training/Travel & Per Diem	1,500
01-15-504100	Telephone/Communications	3,000
01-15-504150	Cell Phone Reimbursement	510
01-15-504200	Postage	800
01-15-504400	Equipment Rental	750
01-15-504510	Basic General Liability	1,930
01-15-504520	Errors/Omissions	1,202
01-15-504570	Auto Insurance	560
01-15-504600	Repair & Maintenance	1,000
01-15-504900	Other Expense	6,200
01-15-504920	Fees for Services	2,000
01-15-504925	Over/Short Expense Account	25
01-15-504960	Advertising	2,500
01-15-505000	Supplies & Equipment	2,625
01-15-505110	Office Furniture	500
01-15-505200	Gas & Oil	75
01-15-505210	Vehicle Maintenance	75
01-15-505400	Membership Books & Dues	1,000
01-15-513101	Legal Services-Code Enforcement	4,200
01-15-513505	Code Enforcement-Court Costs	2,000
01-15-514000	Training/Travel & Per Diem	1,500
01-15-514100	Telephone/Communications	600
01-15-514200	Postage	350
01-15-514570	Auto Insurance	560
01-15-514920	Fees for Services	400
01-15-514960	Advertising	300
01-15-515000	Supplies & Equipment	2,000
01-15-515020	Uniform Expenses	500

01-15-515200	Gas & Oil	150
01-15-515210	Vehicle Maintenance	150
01-15-515400	Membership Books & Dues	150
OPERATIONS EXPENSE		301,912
Total Dept 15-Development Services Department		597,484

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 19-Information Technology Department		
SALARIES & BENEFITS EXPENSE		
01-19-501200	Salaries	155,484
01-19-501225	Employee Bonus	1,300
01-19-501400	Overtime	300
01-19-502100	Payroll Taxes	12,044
01-19-502200	Retirement	15,744
01-19-502300	Employee Insurance	24,544
01-19-502400	Workers Compensation	415
SALARIES & BENEFITS EXPENSE		209,831
OPERATIONS EXPENSE		
01-19-503125	Computer Software	3,000
01-19-503430	Equipment & Software Maintenance	161,973
01-19-504000	Training/Travel & Per Diem	1,500
01-19-504100	Telephone/Communications	6,000
01-19-504200	Postage	28
01-19-504300	Utility Service	1,500
01-19-504510	Basic General Liability	1,290
01-19-504520	Errors/Omissions	800
01-19-504570	Auto Insurance	980
01-19-504600	Repair & Maintenance	200
01-19-504920	Fees for Services	1,000
01-19-505000	Supplies & Equipment	8,000
01-19-505105	Technology Supplies & Equipment	10,000
01-19-505110	Office Furniture	500
01-19-505200	Gas & Oil	250
01-19-505210	Vehicle Maintenance	100
01-19-505400	Membership Books & Dues	1,500
OPERATIONS EXPENSE		198,621
CAPITAL OUTLAY EXPENSE		
01-19-506400	Capital Outlay	44,500
01-19-506404	Misc Sales Tax Equip	32,000
CAPITAL OUTLAY EXPENSE		76,500
Total Dept 19-Information Technology Department		484,952

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 21-Law Enforcement Department		
SALARIES & BENEFITS EXPENSE		
01-21-501200	Salaries	110,934
01-21-501202	Salaries-Sworn Officers	908,275
01-21-501206	Clothing Allowance-CID	400
01-21-501207	Uniform Cleaning Allowance	5,808
01-21-501215	Salaries/PD/Special Detail	20,000
01-21-501225	Employee Bonus	11,557
01-21-501400	Overtime	300
01-21-501402	Overtime-Sworn Officers	30,000
01-21-501500	Incentive Pay	12,200
01-21-501505	Incentive Pay-Bilingual & IT	
01-21-501600	Holiday Pay	32,000
01-21-501800	Extra Duty Pay	1,680
01-21-502100	Payroll Taxes	94,841
01-21-502200	Retirement	10,820
01-21-502250	Retirement / Police	162,979
01-21-502300	Employee Insurance	215,525
01-21-502400	Workers Compensation	65,999
SALARIES & BENEFITS EXPENSE		1,683,318
OPERATIONS EXPENSE		
01-21-503150	Medical	1,000
01-21-503425	Records Storage	400
01-21-503500	Criminal Investigations	250
01-21-504000	Training/Travel & Per Diem	6,000
01-21-504025	Educational Reimbursement	3,750
01-21-504100	Telephone/Communications	20,000
01-21-504200	Postage	750
01-21-504300	Utility Services	11,000
01-21-504400	Equipment Rental	1,800
01-21-504510	Basic General Liability	15,290
01-21-504520	Errors/Omissions	9,200
01-21-504570	Auto Insurance	13,250
01-21-504590	Property Insurance	7,578
01-21-504600	Repair & Maintenance	6,000
01-21-504900	Other Expense	500
01-21-504920	Fees for Services	6,000
01-21-504925	Over/Short Expense Account	50
01-21-504960	Advertising	150
01-21-505000	Supplies & Equipment	15,000
01-21-505020	Uniform Expenses	8,000
01-21-505200	Gas & Oil	18,000
01-21-505210	Vehicle Maintenance	25,000

01-21-505400	Membership Books & Dues	3,000
01-21-505600	DARE Program	1,000
01-21-513430	Automation-Equipment & Software Maint	14,000
OPERATIONS EXPENSE		186,968
CAPITAL OUTLAY EXPENSE		
01-21-506401	Capital Outlay:Vehicle	78,000
01-21-506404	Mis Sales Tax Equip	38,500
CAPITAL OUTLAY EXPENSE		116,500
Total Dept 21-Law Enforcement Department		1,986,786

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 34-Garbage/Solid Waste		
OPERATIONS EXPENSE		
01-34-503450	Recycling Expenses	63,600
01-34-503455	Garbage/Solid Waste Expense	296,400
OPERATIONS EXPENSE		360,000
Total Dept 34-Garbage/Solid Waste		360,000

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 39-Cemetery		
OPERATIONS EXPENSE		
01-39-504300	Utility Services	200
01-39-504590	Property Insurance	790
01-39-504600	Repair & Maintenance	2,000
01-39-504955	Cemetery Lot Buy-Back	2,500
01-39-505000	Supplies & Equipment	3,000
OPERATIONS EXPENSE		8,490
CAPITAL OUTLAY EXPENSE		
01-39-506300	Capital Improvements	25,000
CAPITAL OUTLAY EXPENSE		25,000
Total Dept 39-Cemetery		33,490

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 41-Street Department		
SALARIES & BENEFITS EXPENSE		
01-41-501200	Salaries	208,522
01-41-501225	Employee Bonus	3,835
01-41-501400	Overtime	2,500
01-41-501700	On Call Pay	1,800
01-41-502100	Payroll Taxes	16,981
01-41-502200	Retirement	21,459
01-41-502300	Employee Insurance	71,970
01-41-502400	Workers Compensation	24,910
SALARIES & BENEFITS EXPENSE		351,977
OPERATIONS EXPENSE		
01-41-503150	Medical	585
01-41-503425	Records Storage	50
01-41-503460	Railroad Fees	5,500
01-41-504000	Training/Travel & Per Diem	250
01-41-504100	Telephone/Communications	5,200
01-41-504200	Postage	400
01-41-504300	Utility Services	4,000
01-41-504400	Equipment Rental	750
01-41-504510	Basic General Liability	3,900
01-41-504520	Errors/Omissions	2,400
01-41-504570	Auto Insurance	9,000
01-41-504590	Property Insurance	2,900
01-41-504600	Repair & Maintenance	9,800
01-41-504602	Maintenance/Lighting	1,000
01-41-504900	Other Expense	50
01-41-504920	Fees for Services	2,500
01-41-505000	Supplies & Equipment	18,000
01-41-505020	Uniform Expenses	5,500
01-41-505200	Gas & Oil	7,500
01-41-505210	Vehicle Maintenance	15,000
01-41-505320	Tree Removal-Sales-ROW-Sales Tax	20,000
01-41-505400	Membership Books & Dues	150
OPERATIONS EXPENSE		114,435
CAPITAL OUTLAY EXPENSE		
01-41-506404	CO: Misc Sales Tax Equip	10,000
CAPITAL OUTLAY EXPENSE		10,000
01-41-506304	Capital Improvements-Sales Tax	246,000
01-41-506304	Capital Improvements-Drainage Sales Tx	330,000
01-41-506360	Sidewalk Construction-Sales Tax	33,500
CAPITAL PROJECT EXPENSE		609,500
Total Dept 41-Street Department		1,085,912

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 49-Road Mntc & Construction		
OPERATIONS EXPENSE		
01-49-504300	Utility Services	75,000
01-49-504600	Repair & Maintenance	5,000
01-49-505000	Supplies & Equipment	10,000
OPERATIONS EXPENSE		90,000
01-49-519000	Reserve for future uses	98,000
RESERVES FOR FUTURE USE		98,000
Total Dept 49-Road Mntc & Construction		188,000

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Dept 72-Parks and Recreation		
SALARIES & BENEFITS EXPENSE		
01-72-501200	Salaries	65,561
01-72-501225	Employee Bonus	1,203
01-72-501400	Overtime	500
01-72-501700	On Call Pay	300
01-72-502100	Payroll Taxes	5,247
01-72-502200	Retirement	6,859
01-72-502300	Employee Insurance	22,563
01-72-502400	Workers Compensation	6,030
SALARIES & BENEFITS EXPENSE		108,263
OPERATIONS EXPENSE		
01-72-503150	Medical	120
01-72-504000	Training/Travel & Per Diem	100
01-72-504100	Telephone/Communications	200
01-72-504200	Postage	50
01-72-504310	Utilities: Cherokee Park	1,200
01-72-504320	Utilities: Rec Complex	2,500
01-72-504325	Utilities: Ballfield Lights	1,000
01-72-504330	Utilities: Lake Lillian	5,000
01-72-504335	Utilities: Lake Lillian Community Center	5,000
01-72-504400	Equipment Rental	400
01-72-504510	Basic General Liability	970
01-72-504520	Errors/Omissions	615
01-72-504570	Auto Insurance	980
01-72-504590	Property Insurance	1,850
01-72-504600	Repair & Maintenance	2,500
01-72-504622	Mntc MC - Sports Complex	50,000
01-72-504920	Fees for Services	2,000
01-72-504960	Advertising	250
01-72-505000	Supplies & Equipment	7,000
01-72-505006	Chemical Supplies	3,500
01-72-505200	Gas & Oil	2,000
01-72-505210	Vehicle Maintenance	500
OPERATIONS EXPENSE		87,735
CAPITAL PROJECT EXPENSE		
01-72-506330	Improvements Lake Lillian	155,200
CAPITAL PROJECT EXPENSE		155,200
Total Dept 72-Parks and Recreation		351,198

Dept 81-Inter-Fund Group Transfers Out**OTHER FIN-TRANS OUT EXPENSE**

01-81-509101	OFU-Transfers Out to other Dept	
01-81-509110	OFU-Transfers Out to CRA	65,725
OTHER FIN-TRANS OUT EXPENSE		65,725
Total Dept 81-Inter-Fund Group Transfers Out		65,725

TOTAL EXPENDITURES	6,848,626
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Fund 01 - General Fund:

TOTAL REVENUES	6,848,626
TOTAL EXPENDITURES	6,848,626
NET OF REVENUES & EXPENDITURES	

CITY OF BELLEVIEW, FLORIDA

2021-2022 Fiscal Year

WATER/SEWER FUND

TOTAL REVENUES	4,721,600
TOTAL EXPENDITURES	<u>4,721,600</u>
Net	0

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Fund 04 - Water/Sewer		
REVENUES		
GRANT REVENUE		
04-00-334395	COVID Recovery Funds	1,200,000
GRANT REVENUE		1,200,000
CHARGES FOR SERVICE REVENUE		
04-00-343310	Water Revenue	1,480,000
04-00-343350	Water Meter Connections	125,000
04-00-343510	Sewer Revenue	1,500,000
04-00-343515	Re-Use Water Revenue	6,500
04-00-343550	Sewer Connections	600
04-00-343611	New Connect	50,000
04-00-343613	Additional Late Charge-Non Pymt. Status	40,000
04-00-343614	Late Penalty	30,000
04-00-343616	Reconnect/After Hrs	1,000
CHARGES FOR SERVICE REVENUE		3,233,100
OTHER REVENUE		
04-00-360000	Other Revenue	4,000
04-00-360200	Other Revenue Insurance Reimbursement	13,500
04-00-360300	Other Revenue Rental (Sprint)	20,000
04-00-361200	Interest Income	4,500
04-00-361230	Interest Income/Water Impact	2,000
04-00-361231	Interest Income/Water Impact Restriction	(2,000)
04-00-361240	Interest Income/Sewer Impact	2,000
04-00-361241	Interest Income/Sewer Impact Restriction	(2,000)
04-00-365500	Other Revenue State Gas Tax Refund	1,500
OTHER REVENUE		43,500
CASH BALANCE FWD REVENUE		
04-00-381525	Cash Balance Forward-Water Impact Fees	45,000
04-00-381530	Cash Balance Forward-Sewer Impact Fees	200,000
CASH BALANCE FWD REVENUE		245,000
IMPACT FEE REVENUE		
04-00-324210	Impact Fees-Water	200,000
04-00-324211	Impact Fees-Water-Restriction	(200,000)
04-00-324215	Impact Fees-Sewer	500,000
04-00-324216	Impact Fees-Sewer-Restriction	(500,000)
IMPACT FEE REVENUE		-
TOTAL REVENUES		4,721,600

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Fund 04 - Water/Sewer		
EXPENDITURES		
SALARIES & BENEFITS EXPENSE		
04-36-501200	Salaries	431,757
04-36-501225	Employee Bonus	5,883
04-36-501400	Overtime	25,000
04-36-501700	On Call Pay	10,000
04-36-502100	Payroll Taxes	39,389
04-36-502200	Retirement	50,764
04-36-502300	Employee Insurance	110,648
04-36-502400	Workers Compensation	13,775
SALARIES & BENEFITS EXPENSE		687,216
OPERATIONS EXPENSE		
04-36-503005	Legislative Services	36,000
04-36-503010	Grant/Loan/Contract Admn Fees	3,000
04-36-503105	UB Mailout Services	8,500
04-36-503150	Medical	650
04-36-503170	Architect/Engineering	10,000
04-36-503425	Records Storage	400
04-36-503453	Utility Testing	35,000
04-36-503454	Utility Permits	3,000
04-36-503460	Railroad Fees	2,500
04-36-504000	Training/Travel & Per Diem	2,500
04-36-504025	Educational Reimbursement	1,250
04-36-504100	Telephone/Communications	22,000
04-36-504200	Postage	12,000
04-36-504300	Utility Services	195,000
04-36-504400	Equipment Rental	4,000
04-36-504510	Basic General Liability	25,600
04-36-504520	Errors/Omissions	1,650
04-36-504570	Auto Insurance	9,300
04-36-504590	Property Insurance	57,000
04-36-504600	Repair & Maintenance	204,453
04-36-504616	Sludge Hauling	38,000
04-36-504624	Meter Replacement	25,000
04-36-504626	New Water Meters	30,000
04-36-504915	Bad Debt Expense	17,000
04-36-504920	Fees for Services	12,000
04-36-504925	Over/Short Expense Account	50
04-36-504960	Advertising	250
04-36-504970	Bank Fees	900
04-36-504980	Misc Expense/Bank Reconciliations	1,200
04-36-505000	Supplies & Equipment	65,599
04-36-505006	Chemical Supplies	90,000

04-36-505020	Uniform Expenses	8,000
04-36-505200	Gas & Oil	15,000
04-36-505210	Vehicle Maintenance	12,000
04-36-505400	Membership Books & Dues	1,800
OPERATIONS EXPENSE		950,602
CAPITAL OUTLAY EXPENSE		
04-36-506333	Capital - Improvements	100,000
04-36-506400	Capital Outlay	25,000
04-36-506405	Capital Outlay/Equipment	20,000
CAPITAL OUTLAY EXPENSE		145,000
CAPITAL PROJECT EXPENSE		
04-36-506327	Sewer Lift Station Upgrades	100,000
04-36-506328	COVID Recovery Projects	1,200,000
CAPITAL PROJECT EXPENSE		1,300,000
DEBT EXPENSE		
04-36-507175	SLR Principal-WWTF	102,146
04-36-507184	SLR Principal-441 Extension (ARRA)	5,444
04-36-507185	SLR Principal-441 Extension (ARRA/Compan	27,094
04-36-507186	SLR Principal-Meters	15,596
04-36-507275	SLR Interest-WWTF	36,785
04-36-507284	SLR Interest-441 Extension (ARRA)	1,450
04-36-507285	SLR Interest-441 Extension (ARRA/Compani	8,976
04-36-507286	SLR Interest-Meters	2,185
DEBT EXPENSE		199,676
Dept 81-Inter-Fund Group Transfers Out		
OTHER FIN-TRANS OUT EXPENSE		
04-81-509102	Transfers Out-	1,439,106
OTHER FIN-TRANS OUT EXPENSE		1,439,106
TOTAL EXPENDITURES		4,721,600
Fund 04 - Water/Sewer Fund:		
TOTAL REVENUES		4,721,600
TOTAL EXPENDITURES		4,721,600
NET OF REVENUES & EXPENDITURES		-

CITY OF BELLEVIEW, FLORIDA

2021-2022 Fiscal Year

RECREATION IMPACT FUND

TOTAL REVENUES	35,200
TOTAL EXPENDITURES	35,200
Net	0

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Fund 10 - Recreation Impact Fees		
REVENUES		
OTHER REVENUE		
10-00-361200	Interest Income	200
OTHER REVENUE		200
IMPACT FEE REVENUE		
10-00-324610	Impact Fees-Recreation	35,000
IMPACT FEE REVENUE		35,000
TOTAL REVENUES		35,200
EXPENDITURES		
10-81-509000	Reserve for future Uses	35,200
RESERVE FOR FUTURE USE		35,200
TOTAL EXPENDITURES		35,200
Fund 10 - Recreation Impact Fees:		
TOTAL REVENUES		35,200
TOTAL EXPENDITURES		35,200
NET OF REVENUES & EXPENDITURES		-

CITY OF BELLEVIEW, FLORIDA

2021-2022 Fiscal Year

CRA FUND

TOTAL REVENUES	125,175
TOTAL EXPENDITURES	125,175
Net	0

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
Fund 60 - CRA Fund		
REVENUES		
TAX REVENUE		
60-00-311000	Property Tax	58,101
TAX REVENUE		58,101
OTHER REVENUE		
60-00-361200	Interest Income	99
OTHER REVENUE		99
CASH BALANCE FWD REVENUE		
60-00-381505	Cash Balance Forward-Genl Restricted	1,250
CASH BALANCE FWD REVENUE		1,250
OTHER FIN-TRANS IN REVENUE		
60-00-399100	Transfers In from other Funds	65,725
OTHER FIN-TRANS IN REVENUE		65,725
TOTAL REVENUES		125,175
EXPENDITURES		
OPERATIONS EXPENSE		
60-13-503200	Accounting Services	5,000
60-15-503000	CRA Expenses	175
OPERATIONS EXPENSE		5,175
TRANSFERS OUT		
60-81-509102	Transfers Out	120,000
TRANSFERS OUT		120,000
TOTAL EXPENDITURES		125,175
Fund 60 - CRA Fund:		
TOTAL REVENUES		125,175
TOTAL EXPENDITURES		125,175
NET OF REVENUES & EXPENDITURES		

		2021-2022
		Adopted
GL NUMBER	DESCRIPTION	BUDGET
TOTAL REVENUES - ALL FUNDS		11,730,601
TOTAL EXPENDITURES - ALL FUNDS*		11,730,601

CITY OF BELLEVIEW, FLORIDA

2021-2022 Fiscal Year

CAPITAL ASSETS

2022 Capital Purchases/Projects Account Tracking Department Form

Administration				
Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source

Other-Recreation Impact Fees				
Account #		Item/Project Description	Item/Project Cost	Funding Source

Other-CRA or Rec Impacts				
Account #		Item/Project Description	Item/Project Cost	Funding Source
01-72-506330	Improve to Lake Lillian	Murals/landscaping/sidewalks	35,200	Rec Impacts
01-72-506330	Improve to Lake Lillian	Improvements to Lake Lillian	120,000	Dock & Cover

Finance				
Account #	Account Description	Item/Project Description	Item/Project Cost	Funding Source

Development Services				
Account #		Item/Project Description	Item/Project Cost	Funding Source

Information Technology				
Account #		Item/Project Description	Item/Project Cost	Funding Source
01-19-506402	Capital Outlay:Equipment	Cameras & Access Systems	20,000	GF Taxes/WS Revenues
01-19-506402	Capital Outlay:Equipment	Server Backup Battery	7,000	GF Taxes/WS Revenues
01-19-506402	Capital Outlay:Equipment	McCafee Web Gateway	10,000	GF Taxes/WS Revenues
01-19-506402	Capital Outlay-Equipment	Primary Domain Controler	7,500	GF Taxes/WS Revenues
01-19-506402	Capital Outlay:Equipment	PD SQL Server	7,000	Sales Tax
01-19-506400	Capital Outlay-Softwre	PD Laser Fiche	25,000	Sales Tax
Non Capital				
01-19-505105	Tecnology Supplies/Equip	PW laptops	10,000	GF Taxes/WS Revenues

Law Enforcement				
Account #		Item/Project Description	Item/Project Cost	Funding Source
01-21-506401	Capital Outlay: Vehicles	Two Vehicles with USDA grant funding	78,000	USDA Grant
01-21-506404	Capital Outlay:Equipment	Equipment for 2 vehicles	27,000	Sales Tax
01-21-506404	Capital Outlay:Equipment	Utility Task Veh (UTV) events etc.	11,500	Sales Tax

Cemetery Maintenance				
01-39-506300	Capital Improvements	Old Cemetery-Demolish Shelter	5,000	Cemetery Reserves
01-36-506300	Capital Improvements	1 & 4-Create Pathways, markers	20,000	Cemetery Reserves

PW-Streets-Sales Tax				
Account #		Item/Project Description	Item/Project Cost	Funding Source
Sales Tax				
01-41-505320	Tree Removal-ROW-Sales	ROW tree removal project	20,000	Sales Tax
01-41-506304	Capital Improve:Sales Tax	Drainage	330,000	Sales Tax
01-41-506304	Capital Improve:Sales Tax	Upgrade all signs	20,000	Sales Tax
01-41-506304	Capital Improve:Sales Tax	Streets Improvements	226,000	Sales Tax
01-41-506304	Capital Improve:Sales Tax	SideWalks- Lake Lillian ComCtr area	33,500	Sales Tax
01-41-506404	Misc. Sales Tx Equip	Mower	10,000	Sales Tax

PW-Streets-Gas Tax

Account #	Item/Project Description	Item/Project Cost	Funding Source
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PW-Water & Sewer

Account #	Item/Project Description	Item/Project Cost	Funding Source
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Water Projects

01-36-506318	Improve Water System	Security Cameras Wells 5 & 6	20,000	Water Impacts
01-36-506400	Capital Outlay	New CL-2 Bldg@well 5	25,000	Water Impacts

Sewer

04-36-506333	Capital Project	Manhole Rehab	100,000	Sewer Impacts
04-36-506327	Capital Project	Upgrade LS	100,000	Sewer Impacts

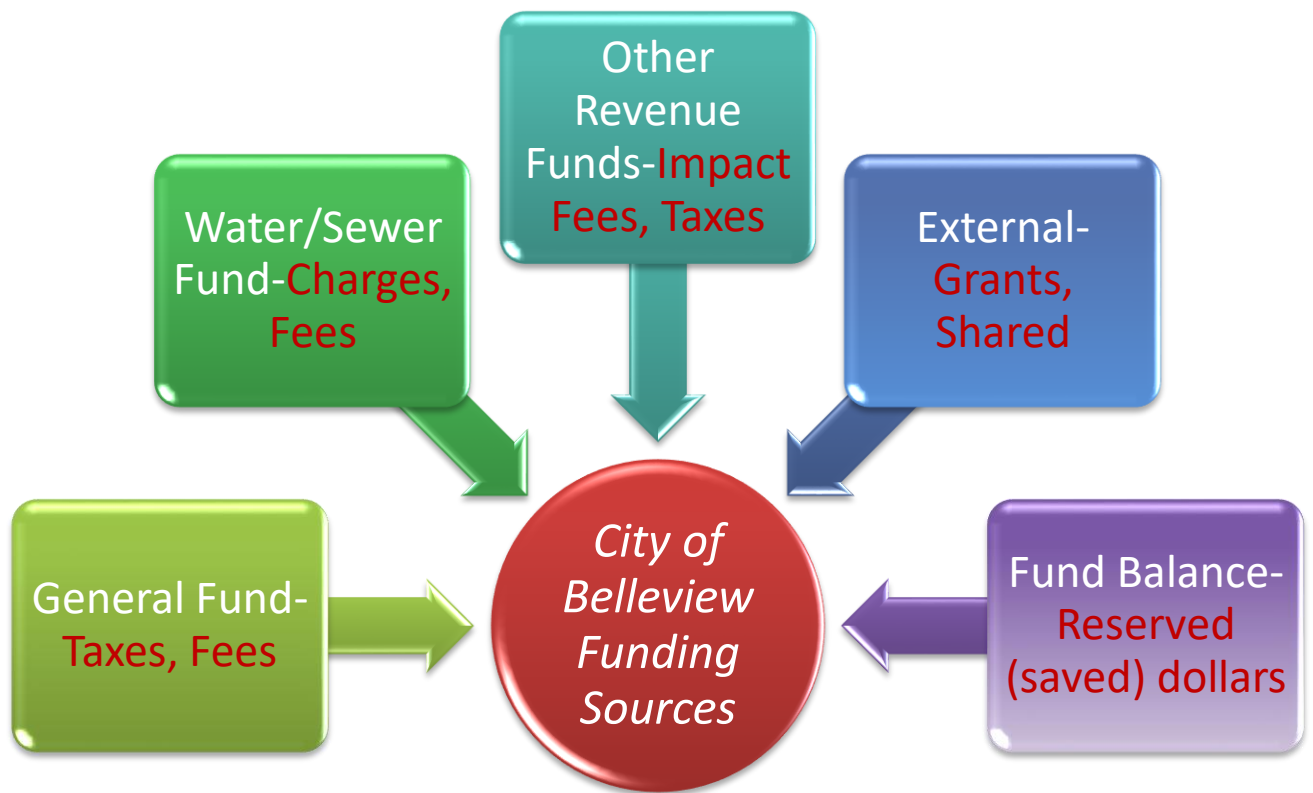
Water/Sewer

04-36-506328	Capital Project	COVID Recovery Projects	1,200,000	
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**2022 FY
OVERVIEW
OF
FUNDS &
FUNDING SOURCES**

CITY OF BELLEVIEW – FUNDING SOURCES



BASIS OF BUDGETING & ACCOUNTING

The City Commission adopts the annual budget in compliance with the State of Florida Truth in Millage (TRIM Requirements) and is considered to be the guiding document for financial decisions throughout the year. The fiscal year begins on October 1st and runs through September 30th. Once the budget is adopted, it can only be amended by a vote of the City Commission. However, the City Administrator can transfer budgeted amounts within any fund throughout the year, but may not revise the fund totals without Commission approval.

Budget monitoring and reporting is done in compliance with recommended standards as outlined by the Government Finance Officers Association. They meet all Generally Accepted Accounting Principles, the recommended best practices of the Governmental Accounting Standard Board (GASB), and the City's internal financial policies.

The City's budget is based upon the accrual basis of accounting for the proprietary and fiduciary funds. Under this basis, revenues are recognized in the period earned. The modified accrual basis of accounting is utilized for the governmental funds. Under this basis, revenues are recognized when they become available to finance expenditures of a fiscal period.

The City follows principles of fund accounting for all governmental and proprietary funds. Each fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

CITY OF BELLEVIEW FUNDS

GOVERNMENT FUND (Primary operating fund)

GENERAL FUND

- ✚ Revenues are recorded when earned
 - Property taxes, franchise fees, licenses and interest associated with the current fiscal period are revenues of the current fiscal period, therefore are accrual
 - All other revenue is considered to be measurable and available only when cash is received.
- ✚ Expenses are recorded when a liability is incurred.
- ✚ Property taxes are recognized as revenue 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.

OTHER REVENUE FUND (Recreation Impact Fees)

One of the City's Other Revenue Funds is comprised of Recreation Impact Fees. This is separate from the General Fund, although Recreation is a General Fund Activity.

- ✚ Recreation Impacts are obtained through new development
- ✚ Revenue for this fund is Recreation Impact Fees that are held in reserve until such a time as a project is approved
 - Interest collected on the reserves is the second revenue source
- ✚ Expenses are designated for future use until construction project occurs.
 - The City currently has earmarked the Special Revenue Fund proceeds for improvements to Lake Lillian Park.

OTHER REVENUE FUND (Community Redevelopment Agency)

Another of the City's Other Revenue Funds is comprised of tax increments that stay in the established Community Redevelopment Area.

- ✚ CRA Funds are obtained through increase in taxable value in the designated CRA and above the established base year (2013).
- ✚ The taxing authorities that contribute to the City's CRA are the City of Bellevue and Marion County.
- ✚ These funds can be spent only in the established CRA and must be approved by the Community Redevelopment Agency.
 - The City Commission acts as the CRA
 - The CRA, along with a Marion County CDBG grant, provided funds for the construction of a new Community Center at Lake Lillian Park. Additionally, in the 2021 budget, CRA funds will be used for improvements to Lake Lillian Park.

CITY OF BELLEVIEW FUNDS (Cont)

PROPRIETARY FUND

WATER / SEWER UTILITY FUND

- ✚ Principal operations of the Water/Sewer Fund is providing services related to Water/Sewer Utilities
 - Principal Revenues come from charging customers for sales and services of utilities
 - Operating expenses include the cost of sales and services, administrative expenses and capital projects.

FUND BALANCE RESERVES

- ✚ City's policy is to use restricted reserves before using unrestricted reserves
- ✚ City restricts funds as part of their budget and strategic planning
 - City saves for its future anticipated needs

The City of Belleview uses “Funds” to track, report, record and account for the City’s financial activity. Not all funds used by the City are part of the actual budget (although they have an effect or a support of the annual budget). All of the funds used by Belleview are discussed in the table below, including whether that fund is actually depicted in the annual budget’s revenue and expenditure activity:

Annual Operating Budget by Functional Units

General Fund	Other Funds- Recreation Impact Fees	Other Funds - Community Redevelopment (CRA)	Enterprise Fund
Administration	Parks	Parks in CRA	Water
Human Resources	Recreation	Other City Areas in CRA	Sewer
Finance			
Development Services			
Information Technology			
Law Enforcement			
Cemetery			
Solid Waste/Recycling			
Streets			
Gas Tax Projects			
Recreation			

CITY OF BELLEVIEW FUNDS (Cont)

CITY OF BELLEVIEW FUNDS

Government Funds

Used to account for activities primarily supported by *taxes, grants, and similar revenue sources*.

General Fund	<i>Main operating fund</i> used to account for and report all financial resources not accounted for and reported in another fund.	Budgetary -Revenues and Expenses for this fund are depicted in the City's annual budget.
Other Revenue Fund	Used to account for and report the <i>proceeds of specific revenue sources</i> that are restricted or committed to <i>expenditure for specified purposes</i> other than debt service or capital projects.	Budgetary -Revenues and Expenses for this fund are depicted in the City's annual budget.
Capital Projects Funds (Capital/Fixed Assets)	Used to account for and report financial resources that are restricted, committed, or assigned to <i>expenditure for capital outlays</i> , including the acquisition or construction of capital facilities and other capital assets.	Non-Budgetary - The City uses this fund to track the use and life (depreciation) of it's General Fund Capital Assets. Ex: Police Vehicles, City Hall, Cemetery, Park equipment & improvements.
Debt Service Fund	Used to account for and report financial resources that are restricted, committed, or assigned to <i>expenditure for principal and interest</i> . (Note: in the General Fund debt is not a liability, which is why this fund can be used separate from the General Fund activities, but in a Proprietary Fund a Debt Fund would not be used because Debt would be a Liability and have an effect on the overall net gains and losses.)	Non-Budgetary -The City uses this fund to record it's debt such as the Police Vehicle lease principal paid each fiscal year and the principal paid each year for the 484 land purchase. Using the Debt service fund creates a stronger transparency in showing General Fund Debt.

Proprietary Funds

Used to account for activities that receive significant support from *fees and charges*.

Enterprise Fund	Used to report any activity for which a <i>fee is charged to external users for goods or services</i> (Ex: the City's Water/Sewer Fund)	Budgetary - Includes all the Water/Sewer revenues and expenditures, debts, transfers and reserve activity for a fiscal year
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Fiduciary Funds

Used to account for resources that a government holds as a trustee or agent on behalf of an outside party that *cannot be used to support the government's own programs*.

Pension (and other employee benefit) Trust Fund	Used to report resources that are required to be <i>held in trust</i> for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other <i>employee benefit plans</i> .	Non-Budgetary -The City uses this fund to account for employee pensions and other benefit accruals.
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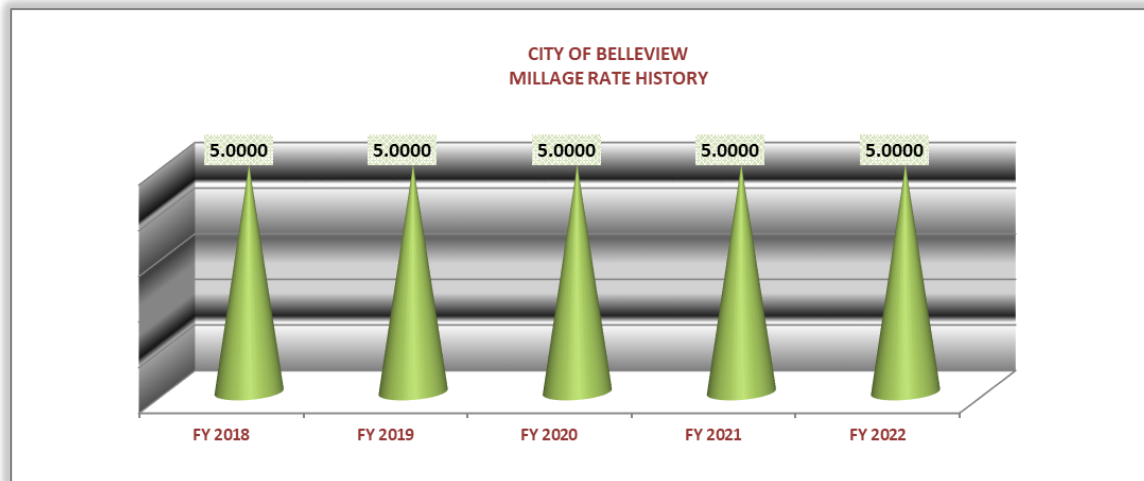
CITY OF BELLEVIEW 2022 FY BUDGET SUMMARY BY FUNDS

BUDGET SUMMARY					
City of Belleview - Fiscal Year 2021-2022					
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF BELLEVIEW ARE 21.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES					
General Fund	5.0000				
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE FUND	CRA FUND	TOTAL ALL FUNDS
Millage per \$1000					
Ad Valorem-Taxes 5.0000	1,305,693				1,305,693
Ad Valorem-Delinquent Taxes	4,000				4,000
Sales and Use Taxes	1,379,645				1,379,645
Charges for Services	424,919	35,000	3,233,100		3,693,019
Grants	78,000		1,200,000		1,278,000
Intergovernmental Revenue	733,728			58,101	791,829
Fines and Forfeitures	130,217				130,217
Miscellaneous Revenue	146,744	200	43,500	99	190,543
Permits, Fees & Special Assessments	781,100				781,100
TOTAL SOURCES	4,984,046	35,200	4,476,600	58,200	9,554,046
Transfers In	1,594,306	-	-	65,725	1,660,031
Fund Balances/Reserves/Net Assets	270,274		245,000	1,250	516,524
TOTAL REVENUES, TRANSFERS,	1,864,580	-	245,000	66,975	2,176,555
RESERVES & BALANCES	\$ 6,848,626	\$ 35,200	\$ 4,721,600	\$ 125,175	11,730,601
ESTIMATED EXPENDITURES					
General Government	2,599,852			5,175	2,605,027
Public Safety	1,986,786				1,986,786
Physical Environment	393,490		3,082,818		3,476,308
Roads & Streets	1,273,912				1,273,912
Parks & Recreation	351,198				351,198
Debt Service	177,663		199,676		377,339
TOTAL EXPENDITURES	\$ 6,782,901	\$ -	\$ 3,282,494	\$ 5,175	10,070,570
Transfers Out	65,725	35,200	1,439,106	120,000	1,660,031
Fund Balances/Reserves/Net Assets	-		-		-
TOTAL EXPENDITURES, TRANSFERS,	65,725	35,200	1,439,106	120,000	1,660,031
RESERVES & BALANCES	\$ 6,848,626	\$ 35,200	\$ 4,721,600	\$ 125,175	11,730,601
The tentative, adopted, and /or final budgets are on file in the office of the above referenced taxing authority as a public record. They also can be seen on the City of Belleview Website at www.belleviewfl.org -[go to] Financial Services/Budgets					
Click on "PROPOSED BUDGET FOR THE 2021-2022 FISCAL YEAR"					

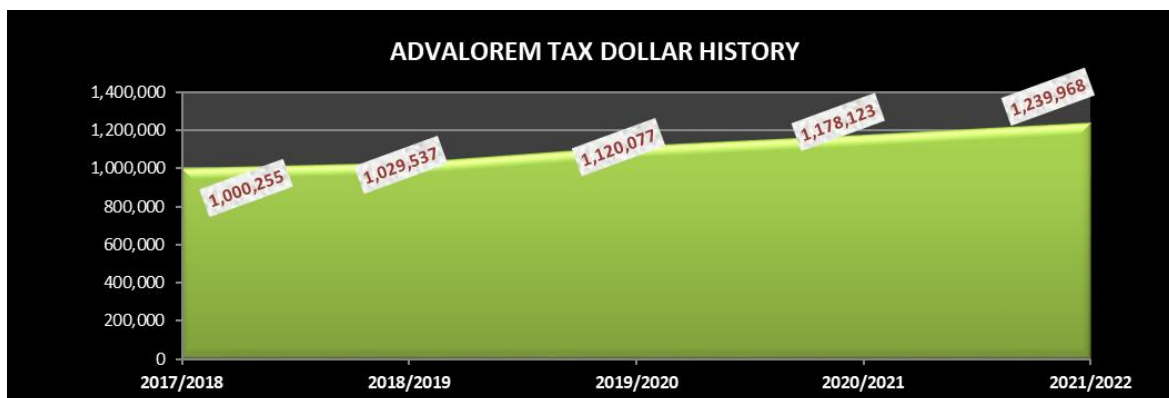
Overview of Funding Sources Methodology

General Fund

Millage Rate - At the base of the revenue methodology is the City's history of low millage rates for its citizens. The City Commission has historically committed its practice of setting the City's millage rate conservatively. The 2022 budget maintains the millage rate at 5.000 out of a possible 10 mills. Acknowledging budget constraints, the Commission has indicated there is a need to continue to look at the slight millage rate increases in future budgets while anticipating growth may sustain the mid-level millage rate the City currently desires.



Ad Valorem Property Tax – The specific formula used to estimate current ad valorem tax revenues are calculated by multiplying the approved millage rate (5.0000) per \$1,000 times the aggregate assessed property value (as certified by the County Property Appraiser and less the CRA TIF portion) is then reduced by 2-5%. The Fiscal Year 2022 taxable assessed property value estimate of \$267,155,025 generates \$1,239,968 in property taxes to the City (at 98%). This is an increase of approximately \$61,845 from the 2021 values. The City must budget at least 95% of those taxes each year.



Overview of Funding Sources Methodology

(Cont)

Service and Business Taxes – The analysis of recent trends in this revenue source category indicates that revenues are expected to remain relatively stable with indications of minimal upward movement forward and continued decreasing communication taxes.

Utility Service Tax – Pursuant to the provision of Section 166.231 Florida Statutes, the Commission passed Ordinance 94-10 (Electricity) which imposes a tax in the amount of ten (10) percent on the first \$25.00 of electricity purchased with a maximum charge of \$2.50 per meter for residential customers and five (5) percent on the first \$4,000.00 of electricity purchased with a maximum charge of \$200.00 per meter per commercial user. The Commission also passed Ordinance 2002-11(Natural Gas) which imposes a tax in the amount of ten (10) percent of the first \$25.00 natural gas purchased with a maximum charge of \$2.50 per meter for residential customer and five (5) percent on the first \$4,000.00 of natural gas purchased with a maximum charge of \$200.00 per meter per commercial user. These taxes were budgeted based on trend projections.



Communications Service Tax (CST) – The “Communications Services Tax Simplification Law” became effective October 1, 2001. The CST replaces various revenue sources of local government. The local CST is substituted for the cable television franchise fee for all municipalities and counties. For charter counties and municipalities, replaced revenue sources also include the Public Service Tax on telecommunications, the local option sales taxes as applied to cable television and telecommunications, the municipal franchise fee on telecommunications, and certain permit fees on communication service providers. Ordinance 05-11 establishes the Communications Service Tax for residents of Belleview at 5.12%, which includes the permit fee allowed by Florida Statutes 337.401. Projected revenues were calculated based on the state projected revenues from telecommunications services.

Local Business Tax – (formerly known as occupational licenses) Effective October 1, 2007, the State approved a change to the Chart of Accounts and thus the reclassification to taxes. The City Commission per Ordinance 2012-13 changed the criteria for assessment of this tax and moved it from per person to per business (ex: Hair Salon no longer pays per station renter, but now only pays for one business.) This has reduced this revenue source from previous years. For the 2019 fiscal year, the City Commission continues to dedicate this revenue source to support Belleview Economic Development related activities.

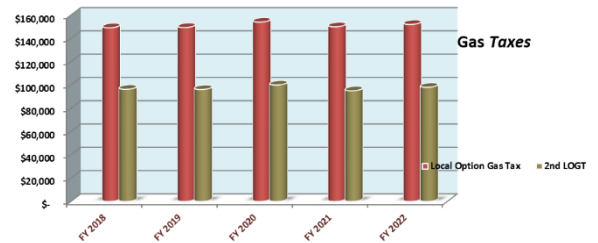
Overview of Funding Sources Methodology

(Cont)

Gas Taxes – Gas taxes were estimated using the Florida Legislative Committee on Intergovernmental Relations (LCIR) projections. There are now two gas taxes:

Local Option Gas Tax (\$.06): is a local option fuel tax of up to six (\$.06) cents which can be utilized by the county and local governments for transportation expenditures. These expenditures include road and street maintenance and equipment, drainage, street lighting, engineering signalization as well as other transportation expenditures. Marion County levies the full six cents and the City of Belleview realizes a portion of that based upon an interlocal agreement. In 2014, Marion County reduced the split with cities that has reduced this revenue to half of what it was a few years ago. It currently is enough to cover the small street projects and costs, but not to add to a reserve for larger future projects.

Local Option Gas Tax (\$.05): A second local option gas tax of five cents (\$.05) per gallon was added mid-year during fiscal year 2010. These revenues may be used to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for construction of new roads, the reconstructing or resurfacing of existing paved roads or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. With the Gas Tax now reduced to almost half of what it was a few years ago, the City continues to reserve this second Gas Tax so that it can address street projects in the future.



Gas Taxes	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Local Option Gas Tax	\$ 149,141	\$ 149,341	\$ 154,000	\$ 150,000	\$ 152,000
2nd LOGT	\$ 96,313	\$ 96,113	\$ 100,000	\$ 95,000	\$ 98,000
	\$ 245,454	\$ 245,454	\$ 254,000	\$ 245,000	\$ 250,000

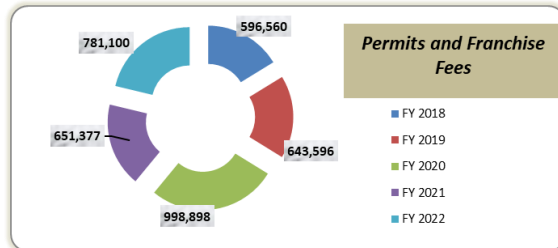


Local Option Sales Tax (\$.01): The voters of Marion County and its cities (Belleview Citizens included) voted approval of this four-year additional penny sales tax, specifically to be used for Law Enforcement Capital items and Transportation Infrastructure. The City primarily used these funds to renovate and add onto its Police Department Building. The Tax ended in December 2020, but was renewed for another four years. The City is using the funds in the 2022 fiscal year budget primarily for streets and drainage projects.

Overview of Funding Sources Methodology

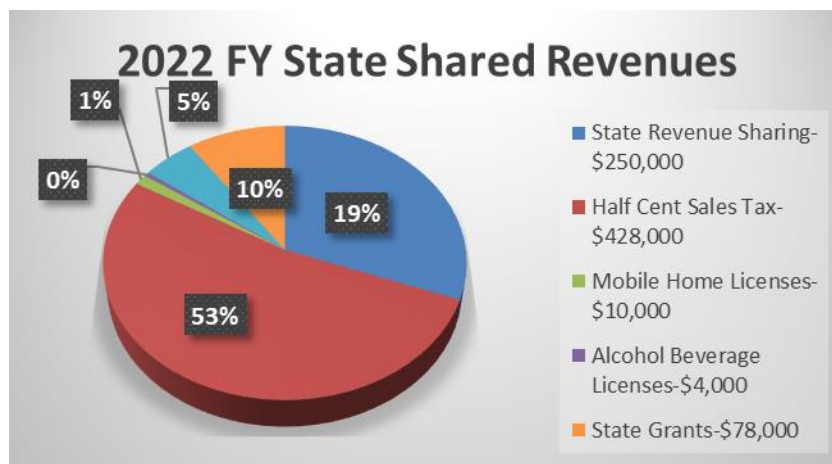
(Cont)

Permits and Fees – Includes building permits, right of way permits and franchise fees. Franchise fees from electric and gas utilities are included in this category and estimated based on trend projections. The other permit revenue from this category is projected based on historical data trends and present economic conditions. They are heavily dependent on the economy and market fluctuations related to rising interest rates. New commercial growth in the last few years is considerably increasing this revenue source.



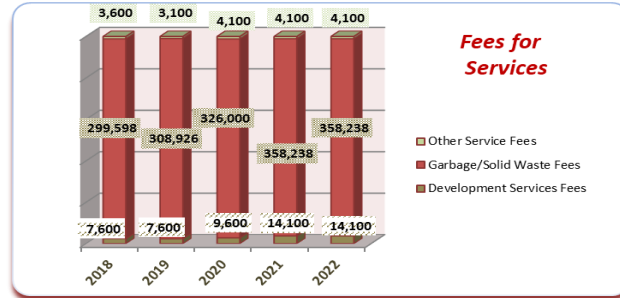
Intergovernmental Revenues – Includes federal, state and local grant revenue. *State Shared Revenues* include half-cent sales tax, mobile home licenses, alcoholic beverage licenses, street lighting and traffic signal maintenance. The City's portion of revenue generated from state taxes is based on the statutory formulas and forecasts as reported in the Local Government Financial Information Handbook. In 2022 these sales taxes increase due to the State law change that now taxes all internet sales for Floridians.

This source also includes State matching grants. Any revenue in this funding source category is not reflected in the budget until the grant has been awarded. For grants that are pending during the budget process, an adjustment must be made when the grant is awarded, which also includes the match portion. For the most part the City utilizes grant revenues for planned projects rather than allowing grant approval to direct priorities.



Overview of Funding Sources Methodology (Cont)

Charges/fees for Services – These charges/fees are designed to cover the cost of the City, which include garbage, solid waste and recycling, development service fees, and other use charges. Development service fees include permitting, zoning, annexation fees, plat fees and transportation concurrency fees. Projections are done by using historical trending analysis.



Fines and Forfeitures – Includes court fines, traffic violations, parking tickets, false alarms, and other penalties. The formula for distribution is set by Florida Statutes with the estimates developed from historical trends. Only a small portion of these fines comes to the City and these revenues do not cover the Police Department expenses. The 2022 fiscal year budget includes \$53,617 from the Marion County School Board to help cover the cost of the new school resource officer Belview is required to provide.



Miscellaneous Revenues - Includes interest income, rents, and sales of surplus property, insurance proceeds from lost or destroyed property, refunds, contributions and revenues that are not more properly recorded in other classifications. The revenues in this category are examined based on economic conditions and use a variety of methods to develop good estimates. Projections of interest income are based on estimates of the amount expected to be available for investment, coupled with an expected short-term interest rate.

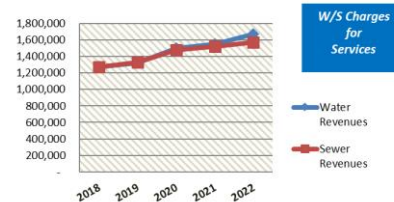
Transfers – Includes Interfund transfers for overhead allocation charges. Overhead allocations are based on equitable share of goods and services provided by Commission, Finance, Administration and Information technology.

Fund Balance/Net Assets – This budgeted item represents a source of revenue previously accumulated in the fund, or money the City is saving for projects and purchases. The Fiscal Year 2022 General Fund budget has been prepared using some of these fund balances for projects, added operational costs and capital purchases. Resolution 21-11 provides an overview of available reserves and the 2021 and 2022 fiscal year projects funded from these reserves. This better insures the City Commission that funds are available to cover what has been budgeted using Fund Balance reserves.

Overview of Funding Sources Methodology (Cont)

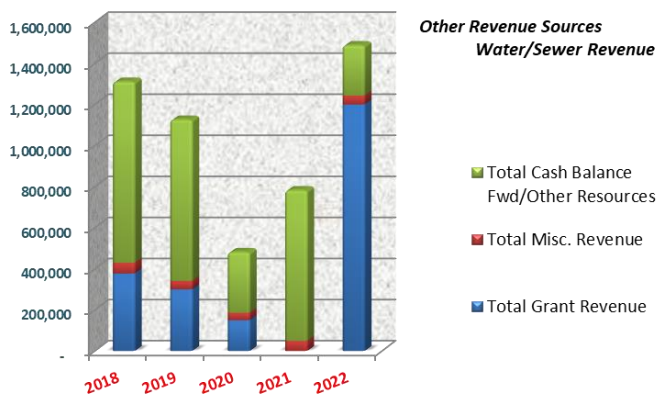
Water/Sewer Fund

Charges for Services – Charges for Services are designed to recover the cost of providing the City utility, water and sewer services. The projections are calculated by assessing current consumption, adjusting to match historic trend analysis and allowing for changes in assumptions based on growth, fees, and rate increases. A water and wastewater rate study was presented to the Commission in July of 2018 and the recommended increases were approved. The Utility was falling behind in covering increasing operational costs that include repair and maintenance to an aging system. The City suspended for a short time penalties and late fees due to COVID-19 resulting with the 2021 fiscal year revenues not including a cost of living adjustment. The City will assess in the 2022 fiscal year.



Impact Fees- The water and sewer fund also has impact fees, or system development fee revenues. These revenues are restricted for capital improvements to the water or sewer system. The City has been reserving the impact fees for future projects. In the 2022 budget impact fees will be used for small projects.

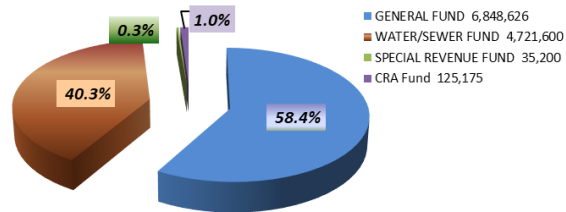
Other Revenue Sources – Other Revenue Sources for Water and Sewer Revenue consist of grant funds obtained to offset project costs, miscellaneous revenue which includes interest, miscellaneous billing and the sale of assets. There are no grant revenues in the 2022 fiscal year budget. There is \$1,200,000 included for the COVID-19 Recovery money that can be spent on Water/Sewer, however, no projects have been determined at budget approval.



ALL FUNDS REVENUE & EXPENSE COMPARISON

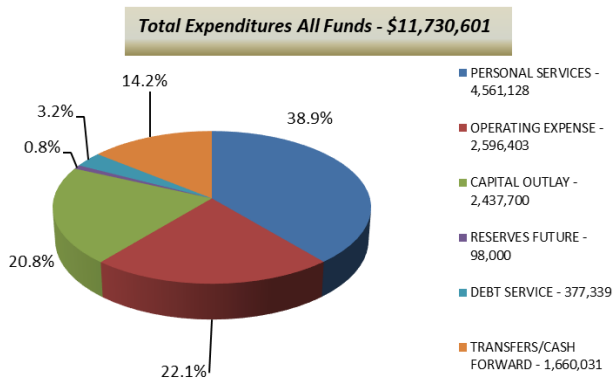
ALL FUNDS-REVENUE GRAPH

	FY 22 Revenues	
GENERAL FUND	6,848,626	58.4%
WATER/SEWER FUND	4,721,600	40.3%
SPECIAL REVENUE FUND	35,200	0.3%
CRA Fund	125,175	1.1%
TOTAL	11,730,601	



Total Revenues All Funds = \$11,730,601

ALL FUNDS-EXPENSE GRAPH



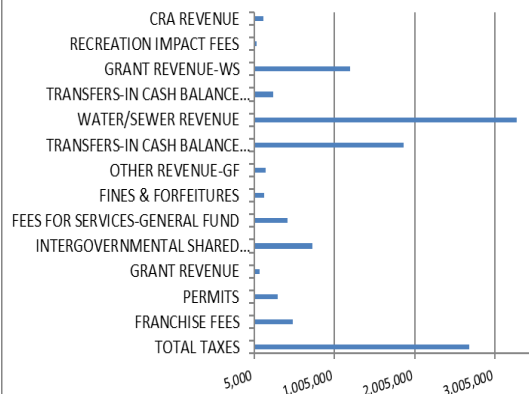
Total Expenditures All Funds - \$11,730,601

	FY 22 Expenditures	
PERSONAL SERVICES	4,561,128	38.9%
OPERATING EXPENSE	2,596,403	22.1%
CAPITAL OUTLAY	2,437,700	20.8%
RESERVES FUTURE	98,000	0.8%
DEBT SERVICE	377,339	3.2%
TRANSFERS/CASH FORWARD	1,660,031	14.2%
TOTAL	11,730,601	

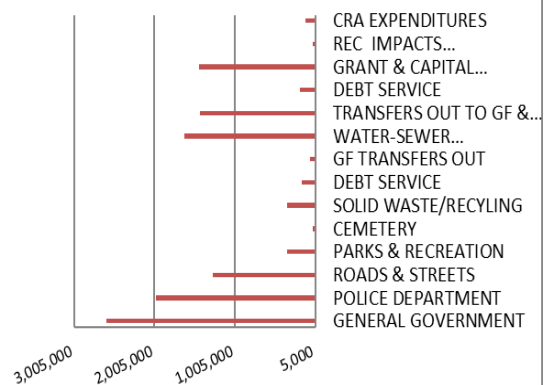
COMBINED BUDGET REVENUES & EXPENSE SUMMARY

COMBINED REVENUES		2022 FY	COMBINED EXPENDITURES	
TOTAL TAXES	2,689,338		GENERAL GOVERNMENT	2,599,852
FRANCHISE FEES	485,700		POLICE DEPARTMENT	1,986,786
PERMITS	295,400		ROADS & STREETS	1,273,912
GRANT REVENUE	78,000		PARKS & RECREATION	351,198
INTERGOVERNMENTAL SHARED REVENUE	733,728		CEMETERY	33,490
FEES FOR SERVICES-GENERAL FUND	424,919		SOLID WASTE/RECYLING	360,000
FINES & FORFEITURES	130,217		DEBT SERVICE	177,663
OTHER REVENUE-GF	146,744		GF TRANSFERS OUT	65,725
TRANSFERS-IN CASH BALANCE FORWARD-GF	1,864,580		WATER-SEWER OPERATING EXPENSES	1,637,818
WATER/SEWER REVENUE	3,276,600		TRANSFERS OUT TO GF & RESERVES	1,439,106
TRANSFERS-IN CASH BALANCE FORWARD-W/S	245,000		DEBT SERVICE	199,676
GRANT REVENUE-WS	1,200,000		GRANT & CAPITAL EXPENSES-WS	1,445,000
RECREATION IMPACT FEES	35,200		REC IMPACTS EXPENDITURES	35,200
CRA REVENUE	125,175		CRA EXPENDITURES	125,175
TOTAL 2022 FY REVENUES	11,730,601		TOTAL 2022 FY EXPENSES	11,730,601

2022 FY Combined Fund Revenues



2022 FY Combined Fund Expenditures



2022 FY GENERAL FUND-OTHER FUNDS **REVENUE** COMPARISONS

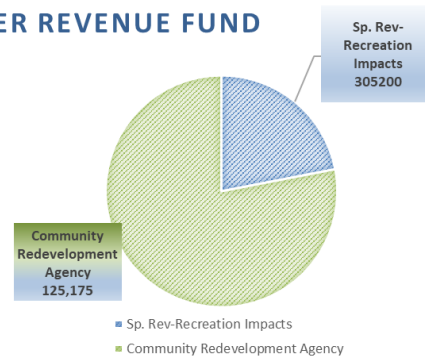


FY 2022 GF REVENUES		
TOTAL TAXES	2,689,338	39.3%
TOTAL PERMIST/FEES	781,100	11.4%
TOTAL SHARED REVENUE	811,728	11.9%
TOTAL CHARGES FOR SERVICES	424,919	6.2%
TOTAL FINES & FORFEITURES	130,217	1.9%
TOTAL MISC. REVENUE	146,744	2.1%
TOTAL CBF/FB RESERVES	270,274	3.9%
TOTAL TRANSFERS/OTHER SOURCES	1,594,306	23.3%
TOTAL GF REVENUE	\$ 6,848,626	

FY 2022 Othe Revenue Fund

Sp. Rev-Recreation Impacts	35,200
Community Redevelopment Agency	125,175

OTHER REVENUE FUND



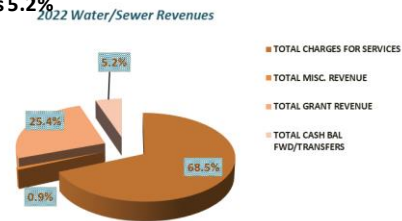
Notes:

✚ The 2022 fiscal year General Fund Property Tax is calculated at a millage rate of 5.0000/1,000 value and at 98% of that total.

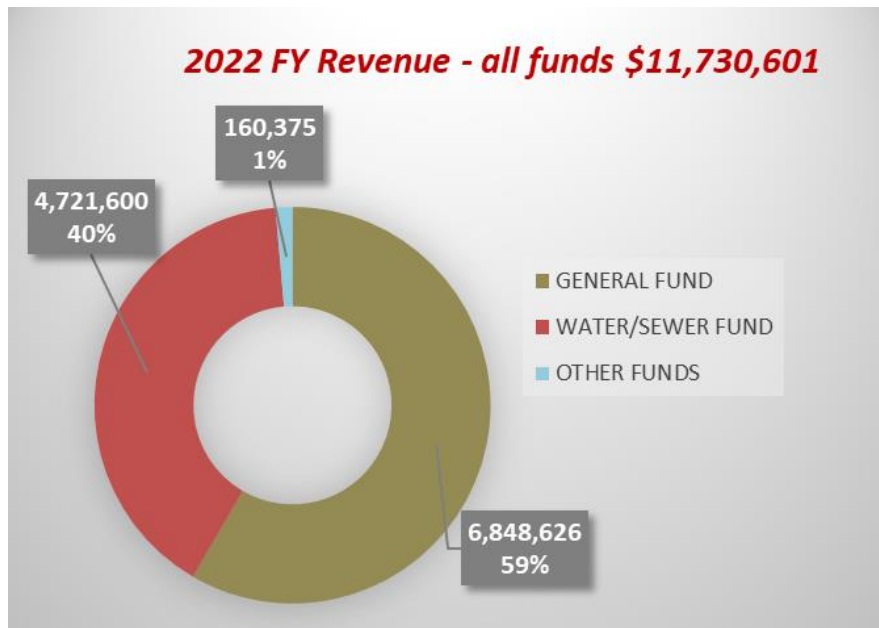
2022 FY WATER/SEWER **REVENUE** COMPARISONS

FY 2022 W/S REVENUES
3,233,100
43,500
1,200,000
-
245,000
4,721,600

68.5%	Total Charges for Services
0.9%	Total Misc. Revenue
25.4%	Total Cash Bal Fwd/Transfers
0.0%	Total Grant Revenue
5.2%	Total Grant



ALL FUNDS **REVENUE**



ALL FUNDS **REVENUE** COMPARISONS

Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
GENERAL FUND	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY
Total Taxes	2,167,387	2,276,117	2,389,359	2,457,053	2,689,338
Total Permits/Fees	596,560	643,596	998,898	651,377	781,100
Total Shared Revenue	681,382	773,102	996,474	767,450	811,728
Total Charges for Services	312,798	319,626	362,243	375,238	424,919
Total Fines & Forfeitures	59,500	125,600	129,817	118,782	130,217
Total Misc. Revenue	94,457	91,945	108,954	161,446	146,744
Total Cash Balance Fwd/FB Reserves	2,831,387	543,192	563,765	349,648	270,274
CBF/Transfers/Other Sources	1,019,490	1,083,340	1,324,484	1,398,212	1,594,306
Total GF Revenue	7,363,917	5,856,518	6,873,994	6,279,206	6,848,626

Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2021 Budget
WATER/SEWER ENTERPRISE FUND	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY
Total Charges for Services	2,546,322	2,654,600	2,980,600	3,043,456	3,233,100
Total Misc. Revenue	54,434	41,774	36,212	49,500	43,500
Total Shared/Grant Revenue	377,347	300,000	150,000	-	1,200,000
Water/Sewer Impact Revenue	-	-	-	-	-
CBF/Transfers/Other Sources	881,091	1,787,291	295,000	733,000	245,000
Total W/S Revenues	3,859,194	4,783,665	3,461,812	3,825,956	4,721,600

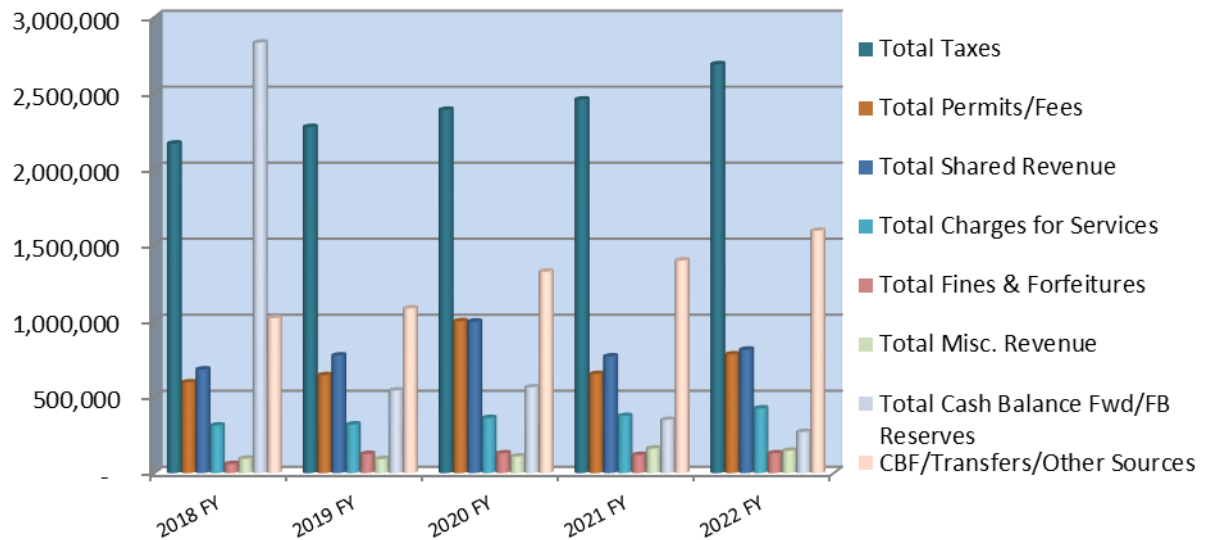
Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
SPECIAL REVENUE FUND	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY
Impact Fees-Recreation	20,000	70,000	24,500	30,000	35,000
Interest Income	50	170	500	200	200
Cash Balance Forward	-	-	-	-	-
Total Sp Funds Revenue	20,050	70,170	25,000	30,200	35,200

Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
CRA FUND	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY
CRA Tax Revenue and Fees	50,704	62,616	180,175	120,972	125,175
	50,704	62,616	180,175	120,972	125,175

TOTAL REVENUES ALL FUNDS	11,692,909	10,772,969	10,540,981	10,256,334	11,730,601
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GENERAL FUND 2022 FY REVENUE HISTORY

GENERAL FUND FIVE YEAR REVENUE HISTORY



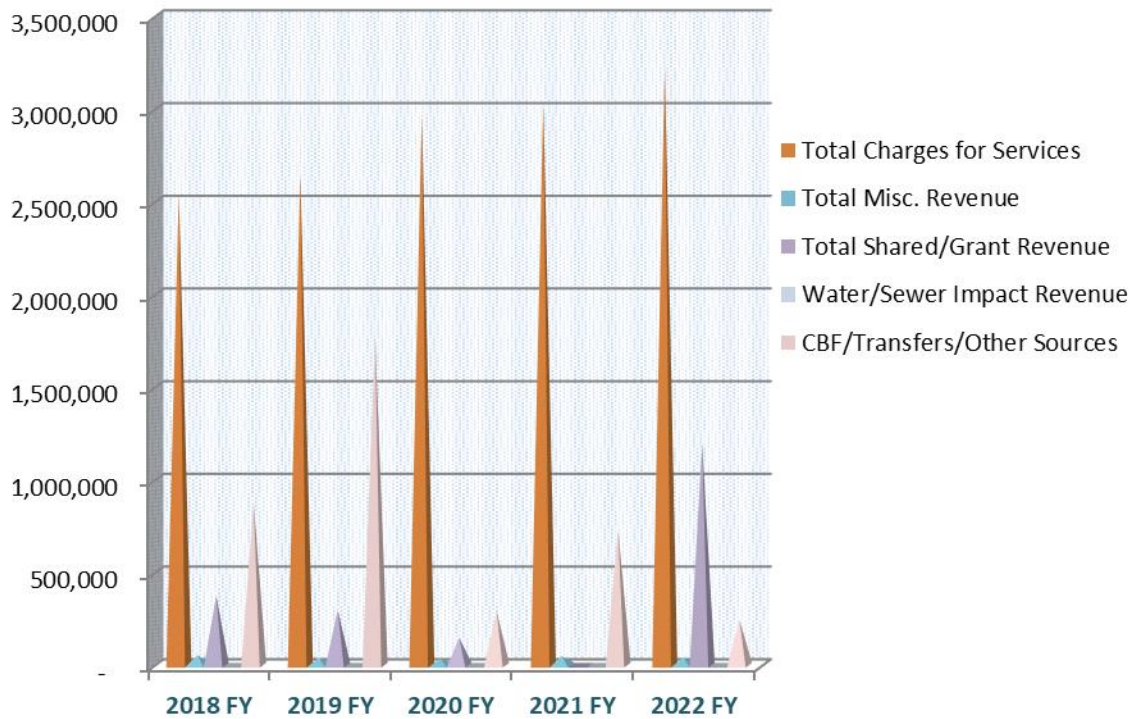
Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
GENERAL FUND	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY
Total Taxes	2,167,387	2,276,117	2,389,359	2,457,053	2,689,338
Total Permits/Fees	596,560	643,596	998,898	651,377	781,100
Total Shared Revenue	681,382	773,102	996,474	767,450	811,728
Total Charges for Services	312,798	319,626	362,243	375,238	424,919
Total Fines & Forfeitures	59,500	125,600	129,817	118,782	130,217
Total Misc. Revenue	94,457	91,945	108,954	161,446	146,744
Total Cash Balance Fwd/FB Reserves	2,831,387	543,192	563,765	349,648	270,274
CBF/Transfers/Other Sources	1,019,490	1,083,340	1,324,484	1,398,212	1,594,306
Total GF Revenue	7,363,917	5,856,518	6,873,994	6,279,206	6,848,626

Note:

✚ The multi-million dollar Police building and City Hall renovation projects, completed by the end of the 2018 fiscal year show that, while the budget was reduced in 2019 from the high year of 2018, it is increased in 2020. This is in large due to the implementation of a Salary Study in the 2020 budget. In 2021 It decreases due to paying off the loan for the Police Department at the end of 2020 and due to the Sales Tax for Law Enforcement ending in December 2020. That Sales Tax was extended in 2022, therefore you see the revenues go back up to the 2020 level.

WATER/SEWER FUND 2022 FY REVENUE HISTORY

WATER/SEWER FIVE YEAR REVENUE HISTORY



Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
WATER/SEWER ENTERPRISE FUND	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY
Total Charges for Services	2,546,322	2,654,600	2,980,600	3,043,456	3,233,100
Total Misc. Revenue	54,434	41,774	36,212	49,500	43,500
Total Shared/Grant Revenue	377,347	300,000	150,000	-	1,200,000
Water/Sewer Impact Revenue	-	-	-	-	-
CBF/Transfers/Other Sources	881,091	1,787,291	295,000	733,000	245,000
Total W/S Revenues	3,859,194	4,783,665	3,461,812	3,825,956	4,721,600

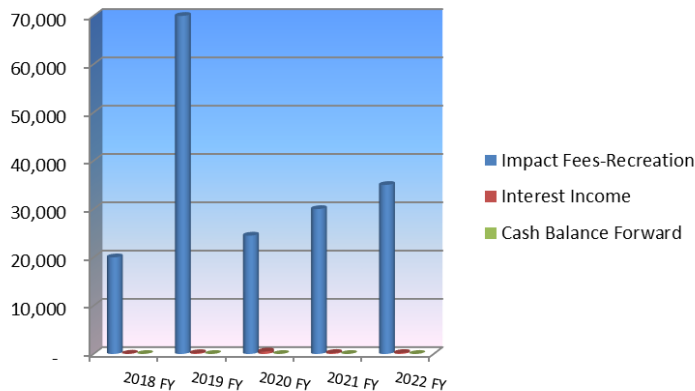
Note:

2019 & 2020 fiscal year included a 5% increase to the water and sewer rates/revenue. Added customers show a steady increase in 2021. The 2022 budget includes the \$1,200,000 COVID-19 recovery Federal funds.

OTHER REVENUE FUNDS 2022 FY REVENUE HISTORY

SPECIAL REVENUE FUND FIVE YEAR REVENUE HISTORY

Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
SPECIAL REVENUE FUND	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY
Impact Fees-Recreation	20,000	70,000	24,500	30,000	35,000
Interest Income	50	170	500	200	200
Cash Balance Forward	-	-	-	-	-
Total Sp Funds Revenue	20,050	70,170	25,000	30,200	35,200



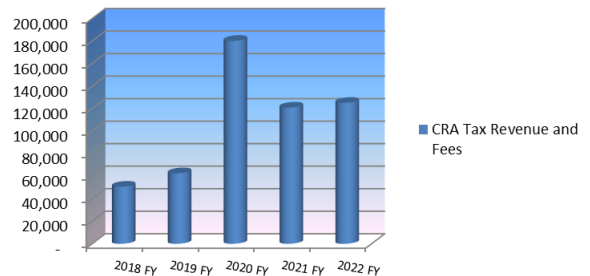
Note: Houses continue to be constructed, therefore this Revenue is probably understated in 2022. It will remain in reserves to build up for future projects.

Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
CRA FUND	2018 FY	2019 FY	2020 FY	2021 FY	2022 FY
CRA Tax Revenue and Fees	50,704	62,616	180,175	120,972	125,175
	50,704	62,616	180,175	120,972	125,175

CRA Tax Revenue and Fees

Note:

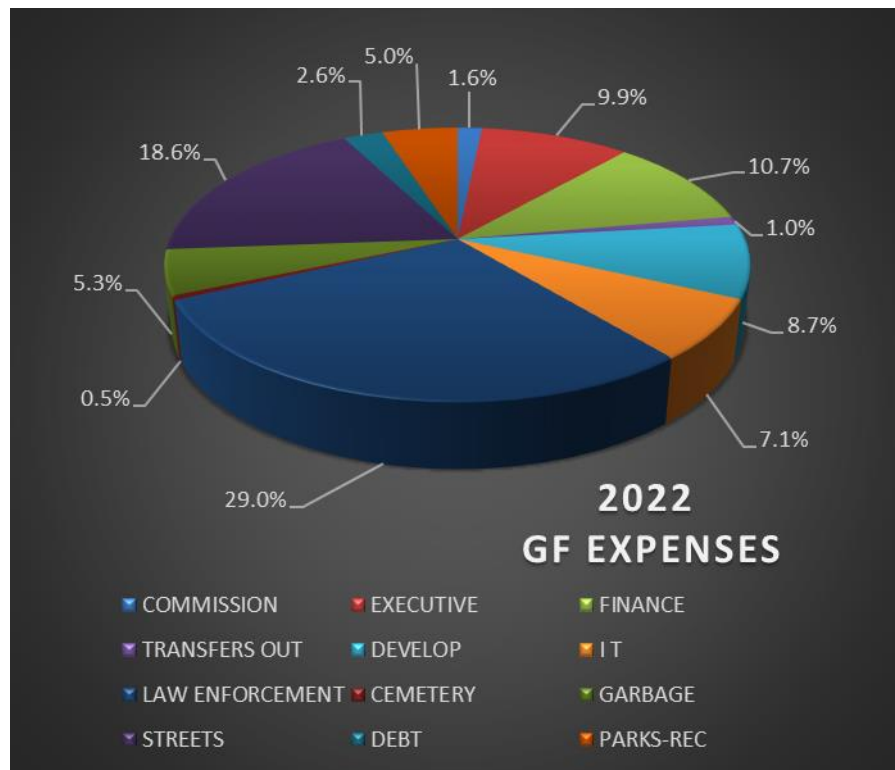
- 2022 fiscal year is the seventh year for the CRA Fund, however, it is clear that the value of property in the CRA is increasing. (2020 included a transfer in from reserves to construct a Community Center.)



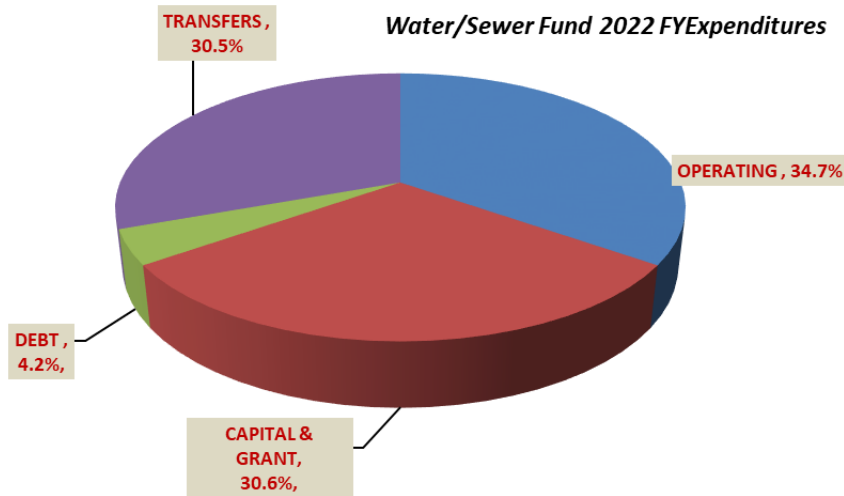
- In the 2022 fiscal year, the CRA transfers funds out to GF for capital projects to refurbish and enhance the old dock on Lake Lillian.

2022 FY GENERAL FUND **EXPENSE** COMPARISONS

	FY 2022 GF EXPENDITURES	
COMMISSION	107,123	1.6%
EXECUTIVE	677,926	9.9%
FINANCE	732,367	10.7%
DEVELOPMENT SERVICES	597,484	8.7%
INFORMATION TECHNOLOGY	484,952	7.1%
LAW ENFORCEMENT	1,986,786	29.0%
CEMETERY	33,490	0.5%
GARBAGE/SOLID WASTE	360,000	5.3%
ROADS & STREETS	1,273,912	18.6%
RECREATION	351,198	5.1%
DEBT SERVICE	177,663	2.6%
TRANSFERS OUT	65,725	1.0%
	6,848,626	



2022 FY WATER/SEWER **EXPENSE** COMPARISONS

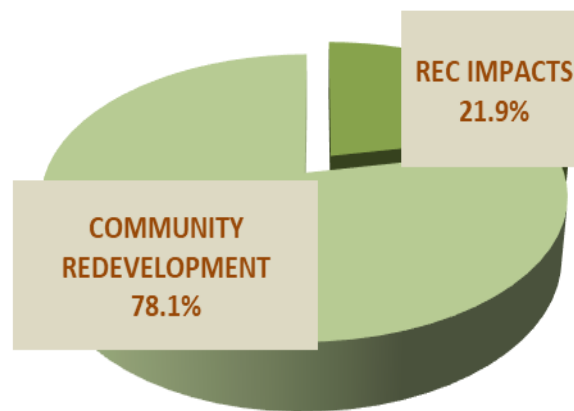


	FY 2022 W/S EXPENDITURES	
OPERATING EXPENSES	1,637,818	34.7%
CAPITAL OUTLAY	1,445,000	30.6%
DEBT SERVICE	199,676	4.2%
TRANSFERS OUT/RESERVES	1,439,106	30.5%
	4,721,600	

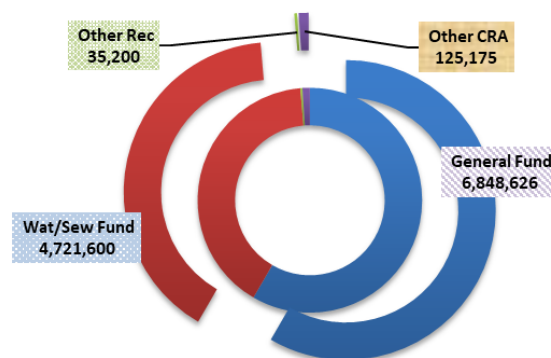
2022 FY OTHER FUNDS **EXPENSE** COMPARISONS

FY 2022 OTHER FUNDS EXPENDITURES		
REC IMPACTSS	35,200	21.9%
CRA CAPITAL	125,175	78.1%
REC IMPACTS & CRA	<u>160,375</u>	

2022 FY - OTHER REVENUE FUNDS



ALL FUNDS **EXPENSE** COMPARISONS



2022 FY - ALL FUNDS EXPENDITURES

ALL FUNDS **EXPENSE** COMPARISONS

(Cont)

Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
General Fund Expenses					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Total for General Government	2,175,513	1,611,224	1,736,858	2,123,152	2,002,368
Total for Development	358,684	360,841	428,593	422,806	597,484
Total for Law Enforcement	3,204,937	1,859,618	1,795,247	1,989,854	1,986,786
Total for Cemetery	2,000	6,500	70,700	25,700	33,490
Total for Garbage/Solid Waste	299,598	308,932	326,000	358,238	360,000
Total For Roads & Streets	1,114,398	763,096	800,764	906,378	1,273,912
Total for Recreation	236,013	403,442	636,135	211,364	351,198
Total for Debt Service	515,769	507,429	1,030,141	177,663	177,663
Total for Transfers Out	28,671	35,326	49,576	64,051	65,725
Total GF Expenditures	7,762,961	5,856,518	6,873,994	6,279,206	6,848,626

Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
W/S Fund Expenses					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Total Salaries & Benefits	676,786	676,557	656,631	638,809	687,216
Total Operating Expense	952,232	1,986,374	938,448	924,137	950,602
Total Capital Outlay	983,257	849,168	432,500	773,518	1,445,000
Total Debt Service	298,008	321,012	314,749	198,780	199,676
Total Transfers out	948,911	950,554	1,119,484	1,290,712	1,439,106
Total W/S Expenses	3,859,194	4,783,665	3,461,812	3,825,956	4,721,600

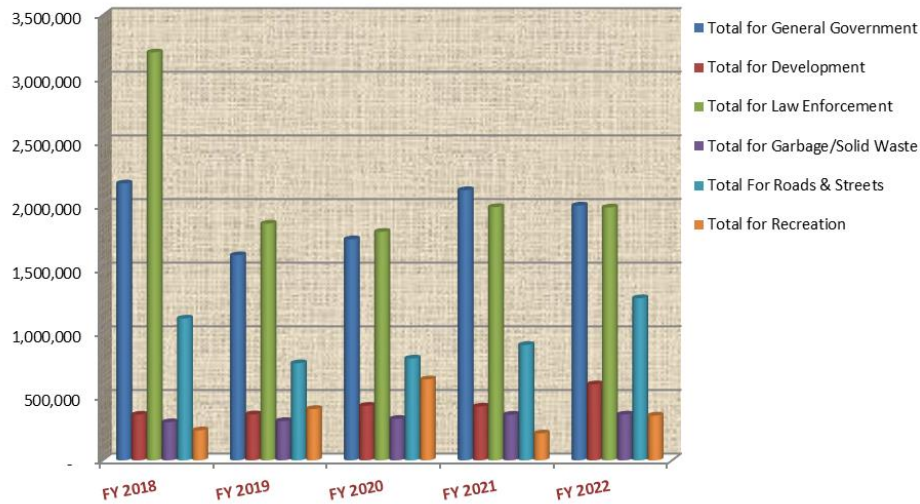
Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
SPECIAL REVENUE FUND (RECREATION)					
Expenses					
Expenses/Transfers Out	20,050	70,170	25,000	30,200	35,200
Total Sp Funds Expenses	20,050	70,170	25,000	30,200	35,200

Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
CRA Fund Expenses					
Expenses					
Expenses/Transfers Out	50,704	62,616	180,175	120,972	118,758
Total CRA Fund	50,704	62,616	180,175	120,972	125,175

TOTAL EXPENSE ALL FUNDS	11,692,909	10,772,969	10,540,981	10,256,334	11,730,601
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GENERAL FUND 2022 FY EXPENSE HISTORY

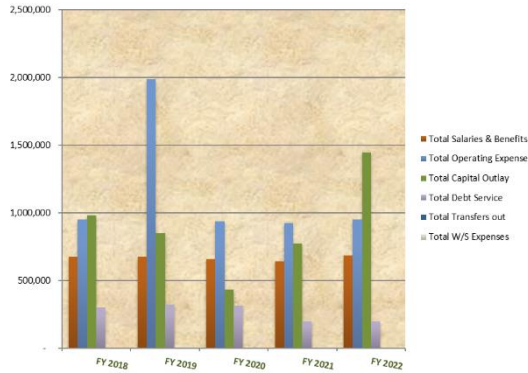
GENERAL FUND FIVE YEAR EXPENDITURE HISTORY



Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
General Fund Expenses					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Total for General Government	2,175,513	1,611,224	1,736,858	2,123,152	2,002,368
Total for Development	358,684	360,841	428,593	422,806	597,484
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Total for Cemetery	2,000	6,500	70,700	25,700	33,490
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Total for Debt Service	515,769	507,429	1,030,141	177,663	177,663
Total for Transfers Out	28,671	35,326	49,576	64,051	65,725
Total GF Expenditures	7,762,961	5,856,518	6,873,994	6,279,206	6,848,626

WATER/SEWER FUND 2022 FY EXPENSE HISTORY

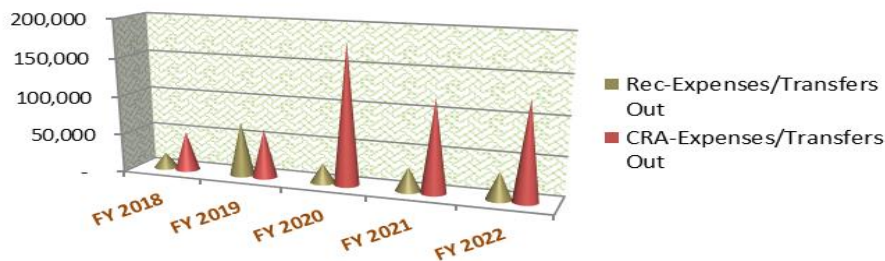
WATER/SEWER FUND FIVE YEAR EXPENDITURE HISTORY



Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
W/S Fund Expenses					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Total Salaries & Benefits	676,786	676,557	656,631	638,809	687,216
Total Operating Expense	952,232	1,986,374	938,448	924,137	950,602
Total Capital Outlay	983,257	849,168	432,500	773,518	1,445,000
Total Debt Service	298,008	321,012	314,749	198,780	199,676
Total Transfers out	948,911	950,554	1,119,484	1,290,712	1,439,106
Total W/S Expenses	3,859,194	4,783,665	3,461,812	3,825,956	4,721,600

OTHER FUNDS 2021 FY EXPENSE HISTORY

OTHER FUNDS-RECREATION IMPACT FEES- FIVE YEAR EXPENDITURE HISTORY

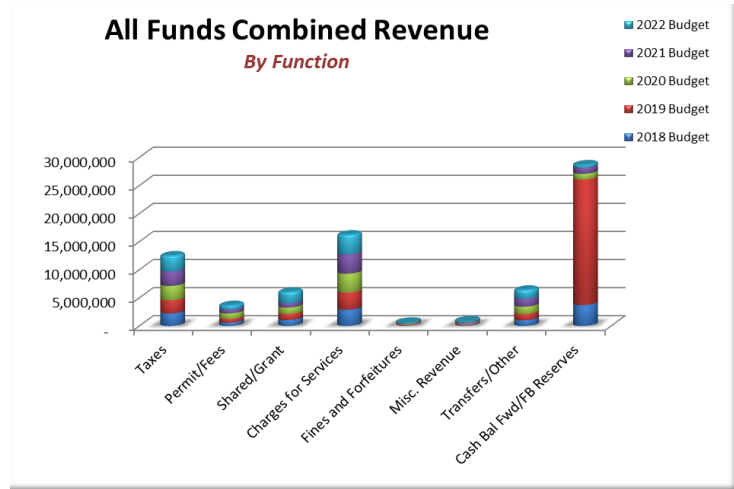


Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
SPECIAL REVENUE FUND (RECREATION)					
Expenses	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Expenses/Transfers Out	20,050	70,170	25,000	30,200	35,200
Total Sp Funds Expenses	20,050	70,170	25,000	30,200	35,200

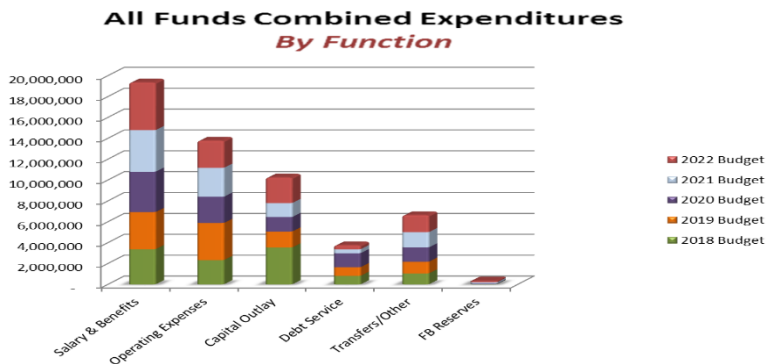
Account Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
CRA Fund Expenses					
Expenses	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Expenses/Transfers Out	50,704	62,616	180,175	120,972	118,758
Total CRA Fund	50,704	62,616	180,175	120,972	125,175

All FUNDS 2022 FY (BY FUNCTION)

All Funds Combined Revenue (by function)					
Account	2018	2019	2020	2021	2022
Description	Budget	Budget	Budget	Budget	Budget
Taxes	2,218,091	2,338,733	2,569,534	2,578,025	2,814,513
Permit/Fees	596,560	643,596	998,898	651,377	781,100
Shared/Grant	1,058,729	1,073,102	1,146,474	757,450	2,011,728
Charges for Services	2,879,170	3,044,396	3,367,843	3,448,894	3,493,575
Fines and Forfeitures	59,500	125,600	129,817	118,782	130,217
Misc. Revenue	148,891	133,719	145,166	210,946	190,244
Transfers/Other	1,019,490	1,083,340	1,324,484	1,398,212	1,594,306
Cash Bal Fwd/FB Res	3,712,478	22,330,483	1,038,940	1,082,948	515,274



All Funds Combined Expenditure (by function)					
Account	2018	2019	2020	2021	2022
Description	Budget	Budget	Budget	Budget	Budget
Salary & Benefits	3,370,319	3,556,649	3,869,963	3,985,706	4,561,128
Operating Expenses	2,328,069	3,553,518	2,512,191	2,777,565	2,596,403
Capital Outlay	3,535,690	1,532,989	1,385,076	1,340,008	2,441,700
Debt Service	813,777	828,441	1,344,891	376,444	377,340
Transfers/Other	1,048,161	1,118,666	1,374,060	1,462,263	1,624,831
FB Reserves	25,000	-	50,000	125,847	133,200



FUND BALANCE

In 2014 the City Commission made the Fund Balance projections a part of the budget process.

RESOLUTION 13-10

1 Policy

This policy establishes classifications that comprise a hierarchy based primarily on the extent to which the government is bound to observe the constraints imposed upon the use of the resources reported

2 Fund Classifications

a. *Non-spendable fund balance*

Non-spendable fund balances are amounts that cannot be spent because they are either:

- 1 *Amounts that are not in spendable form such as inventory or prepaid costs; or*
- 2 *Amounts that are legally or contractually required to be maintained intact such as a trust that must be retained in perpetuity*

b. *Restricted fund balance*

This classification reflects the constraints imposed on spendable resources externally by creditors, grantors, contributors, or the laws or regulations of other governments

c. *Committed fund balance*

This classification reflects amounts which can only be spent for specific purposes pursuant to constraints imposed by formal resolutions, ordinances, agreements or contracts of the City Commission. Committed amounts cannot be used for any other purpose unless the Commission removes the specified use by taking the same action that imposed the commitment.

d. *Assigned fund balance*

This classification reflects the amounts constrained by the City's "intent" to be spent for specific purposes, but are neither restricted nor committed. The City Commission and City Clerk/Administrator have the authority to assign amounts to be used for specific purposes. Assigned fund balances includes set-aside accounts for future projects that are not included in the Restricted or Committed classifications, technology and equipment replacement, insurance reserves and reserves for emergencies that are not classified as restricted or committed.

e. *Unassigned fund balance*

This fund balance account classification is the residual of all monies remaining and is used to report negative fund balances. This classification represents the fund balance that has not been restricted, committed or assigned to specific purposes. Unassigned Fund Balance is available for any purpose and may be used to offset the following year budget

3 Fund Balance Review

The Fund Balances will be reviewed annually during the budget process for possible changes, uses and adjustments.

4 Use of Fund Balance

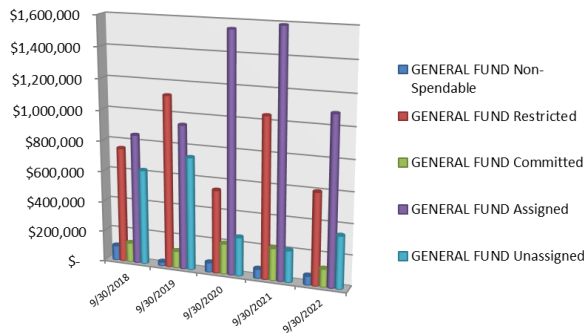
Fund Balance Budget Amendments must be approved by the City Commission after recommendation by the City Clerk/Administrator. Anticipated use of funds in the upcoming fiscal year will be included as part of the budget process as a Fund Balance Forward.

FUND BALANCE HISTORY

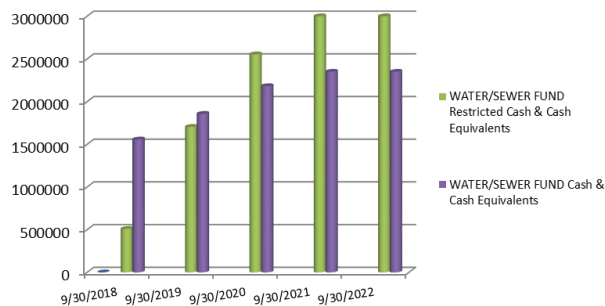
FUND BALANCE/NET POSITION HISTORY					
	Audited Fund Bal. 9/30/2018	Audited Fund Bal. 9/30/2019	Audited Fund Bal. 9/30/2020	Projected Fund Bal. 9/30/2021	Projected Fund Bal. 9/30/2022
GENERAL FUND					
Non-Spendable	\$ 97,147	\$ 26,123	\$ 62,993	\$ 62,393	\$ 60,000
Restricted	753,501	1,118,710	543,231	1,043,231	600,000
Committed	127,266	111,404	200,491	210,491	118,000
Assigned	848,222	939,402	1,551,269	1,589,894	1,089,402
Unassigned	622,768	737,317	254,225	208,225	342,317
	\$ 2,448,904	\$ 2,932,956	\$ 2,612,209	\$ 3,114,234	\$ 2,209,719


	Audited Net. Position 9/30/2018	Audited Net. Position 9/30/2019	Audited Net. Position 9/30/2020	Projected Net. Position 9/30/2021	Projected Net. Position 9/30/2022
WATER/SEWER FUND					
Restricted Cash & Cash Equivalent	509,514	1,704,158	2,554,450	3,000,000	3,000,000
Cash & Cash Equivalents	1,556,963	1,856,928	2,181,290	2,350,000	2,350,000
	\$ 2,066,477	\$ 3,561,086	\$ 4,735,740	\$ 5,350,000	\$ 5,350,000

General Fund - Fund Balance History



Water/Sewer Net Position History



 Fund Balance has diminished over the past few years as the City has expended dollars it reserved in Fund Balance for larger projects, such as the construction of a new Public Works Complex, the renovation/construction of the Police Department Building, the renovation of City Hall, the construction of a Waste Water Treatment Plant Office and Lab, the construction of a Community Center and upgrades to the Water and Sewer Systems.



2022 FY LONG-RANGE FINANCIAL PLANNING





FINANCIAL PLANNING-IDENTIFICATION OF LONG-RANGE NEEDS

Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios and other variables. The purpose of this section of the budget will discuss and demonstrate the intricacies of financial planning along with directing the reader to the various chapters throughout this budget that support the City's sound financial planning.

What is a long-range financial plan?

A long-range financial plan provides a “road map” for where the City wants to go financially and how it plans to get there. In the following sections revenue discussion and explanations along with three year forecasting are shown. These revenue sheets demonstrate where the City gets its money to operate and provide for future needs, where the control of the revenue is held and what are the future projections (based on past and current collections and economic factors) for each revenue.

Who benefits from having a long-range financial plan?

-  Citizens – Effective financial stewardship enhances the quality of life for a community-increasing the desirability of the community as a place to live.
-  Commission – Long-range financial plans offer guidance to new Commission members. The plan also serves as an ongoing context for Commission decisions, thereby providing consistency and quality control.
-  Businesses looking to operate in the City – long-range financial plans increase certainty for business decisions which in turn increases the desirability of the community as a place to locate.
-  Management, Department Head and Staff members as financial planning provides priorities and direction from the elected Commission.

Developing the Financial Plan.

Process Phases:

1. **Mobilization phase** looks at resources, preliminary financial analysis, definitions of purpose, City service-level preferences, financial policies and scope of planning effort.
2. **Analysis phase** focuses on the City's financial position, making long-term projections and then analyzing the City's probable future financial position.
3. **Decision phase** is where strategies, plans and adjustments are created and agreed upon.
4. **Execution phase** carries the plan forward into action.

FINANCIAL PLANNING-IDENTIFICATION OF LONG-RANGE NEEDS

The City of Bellevue's City Commission meets throughout the fiscal year to discuss future projects and needs of the community. The Mayor and Commissioners are elected to meet and correspond with constituents throughout the community and bring the needs and desires of the Citizens back to Commission meetings where these items can be discussed and the elected body as a whole can make determinations for future projects and objectives.

The City holds each year a *Strategic Planning Workshop*, a *State of the Infrastructure Workshop*, and *Budget Workshops* (and Fund Balance review) for which staff prepares documentation as to the City's long-range needs and the City's current and future funding sources.

Each month a revenue/expenditure financial report is provided and reviewed with the City Commission and posted on the City's web site. The City's financial position is continually reviewed and discussed which insures all are informed as to the City's financial resources and health as these long-range plans are implemented. Throughout the year at Commission meetings projects and needs are discussed as information becomes available and as the City works toward their goals and objectives.

Readers can find more in-depth information regarding the City's long-range financial planning in the following budget sections: *(click on each item to go to that section of this budget document)*

- [Budget Overview and Policies](#)
- [Overview of Funds](#)
- [Fund Balance History \(Fund Balance is where the City saves dollars for future projects\)](#)
- [Strategic and Long Term Planning](#)
- [Debt Information](#)
- [Capital Information](#)
- [Department Information \(Departments provide long-range needs in their budget planning\)](#)

THE IMPACT OF ECONOMIC FACTORS

Although the main focus of a City's budget is meeting the needs of the city for the upcoming fiscal year, there is a much wider range of economic factors that must be considered. These factors must be considered, both in determining an annual fiscal year budget along with preparing for future budgets in the budgeting of reserves, or savings, for future projects and purchases.

It is imperative that historical analysis be completed to determine what fiscal needs and impacts have changed and why. It is imperative to look forward as to what dollars the city will need in the future to address infrastructure and operational needs.

It is imperative to look outside the City itself for impacts and trends that will affect the City's budgets. Analysis is needed to determine:

- ❖ What will affect the City fiscally
- ❖ Whether it can be adjusted for and or controlled by the City
- ❖ How and what will the City need to adjust and or change to compensate for negative and positive impacts from outside the City:

Revenues:

Taxes obtained are affected by population, restrictions for use, distribution factors and other outside the City of Bellevue's control and most often controlled by the State and or County. While the City controls the millage rate that creates the *property taxes* obtained, there is still a cap (10 mil/\$1,000 of value) to how much the city can obtain in *property taxes*.

Therefore, part of the budget process includes forecasting and trend analysis as to whether revenue sources will increase or decrease over a future times-certain. Items included in the 2021 fiscal year budget that have been analyzed in this manner are:

- ❖ *Local shared Gas Taxes.* Marion County has reduced the *gas tax* split starting in the 2014 fiscal year. This affected future amounts available for street construction, sidewalk construction and related Gas Tax funded projects.
- ❖ *Local Option Sales Taxes:* In 2017 Marion County citizens passed a 4 year penny sales tax that can only be used for Public Safety and Roads/Streets related items. This tax enabled the City to rehabilitate and add on to its 25 year old Police Building, purchase vehicles and do small transportation projects. Marion County voters renewed this tax in November 2020 for another 4 years which will aid the City in addressing much needed street and stormwater related projects.
- ❖ *Communications Taxes* have been a political nightmare at the State level with continual discussion to decrease them or take them away completely. They are a nightmare in regard to determining the distribution and correct users for government, however, where we've seen a decline over in previous years in the 2022 fiscal year we are now seeing a substantial increase.

THE IMPACT OF ECONOMIC FACTORS

(Cont)

- ❖ *Millage rate.* In the 2022 fiscal year budget the City continues to see a stronger gain in property values. This, along with growth has allowed the City to maintain the millage rate at 5.0000 mills for the past five years. With several new commercial businesses constructed over the past few years and 1000 to 1500 homes planned for construction over the next few years, *property taxes* can be expected to continue steadily increasing, although the City Commission will review annually to determine if those value increases are enough to cover operations and infrastructure needs.
- ❖ *Utility Charges for Services.* Extending the utility services south on Highway 441 to a new large commercial construction area will allow the City to look ahead and analyze annexation and growth in population that affects increases in *shared and usage taxes* along with growth and annexation that affects increases to *property taxes*. The City addresses this in the 2022 fiscal year budget with strategic goals that will determine incentives for increased annexation of property along the utility line, including the large commercial development property which we now know will require (along with other planned growth) to the City's existing Sewer Treatment plant and system.
- ❖ *Economic Development.* The City developed the Community Redevelopment Area of the older "downtown" section of Belleview. Regeneration of this area over time will increase the core business taxes for the City. Throughout its history, Belleview has maintained a strong small business community that helped greatly sustain the City's tax base through the "Great Recession" and other times of reduced tax revenues. The focus area for revitalization has been and is in the 2022 fiscal year budget, the City's oldest section and the core section of the City-the Lake Lillian Park area.
- ❖ *Charges for services, usage fees and other revenues,* while allowing for more internal control, are still affected by outside factors, such as growth. Conservation of water continues to be encouraged, therefore, we see water/sewer service revenue decrease or maintain. This trend created the need to begin increasing rates. Additionally, the City froze increase recommendations from studies done prior to the recession, therefore began a slow increase each year. A rate study in 2018 determined a 5% increase in 2019 and 2020 was needed to repay debt to build up reserves and to begin reserving funds for much needed repairs and maintenance to an aging system. In the 2021 budget the increase is minimal.
- ❖ *2022 General Fund Budget.* In the 2022 budget the General Fund sees a slight increase in operational expenses from the previous year, with an increase in payroll and benefit operations as the employee base was increased due to implementation of a salary study completed in 2019. With less available money, stronger attention must be paid to performance budgeting. The City understands there is not enough tax dollars coming in to sustain General Fund operations, however, has begun to look towards stronger performance measures in connection to maintaining a lower operations budget.

THE IMPACT OF ECONOMIC FACTORS (Cont)

Expenses:

Trends in the job market are key to budgeting for the biggest expense to a city; the employees who perform the duties that provide the services. In the 2022 fiscal year budget the City includes a 10% adjustment for all employees. This aids the City in reaching the State mandate minimum wage of \$15 per hour over the next 5 years. To keep the 2019 pay study paygrades and existing salaries within those paygrades in line, the City will increase all employees 6% to 10% over the next 5 years. Increases in salaries also increase the cost of benefits, such as pension contribution and payroll taxes. In a job market that is slim in finding new employees, the City hopes this 10% to the paygrades in the 2022 fiscal year will aid in meeting employee hiring.

Bank interest effects not only revenue earned on money in the bank, but also on investments of pension funds and how those offset the pension costs. It helped the City in a re-organization of 1970 and 1980 higher interest bonds, saving the City hundreds of thousands of dollars in interest expenses several years ago. Interest is decreased in the 2022 budget as the poor economic factors have created an almost 0% interest market that affects the City's interest performance on its money. The City optimizes that by keeping its interest-bearing funds in a money market account and transferring funds weekly to pay its bills. This also keeps banking fees at a low amount.

Historical analysis, along with future forecasting is included in budget preparations as to the operational cost that includes purchasing equipment and products. The 2022 fiscal year budget maintains a similar level of operational costs, with capital cost in the General and Water/Sewer Funds limited to projects covered by the Local Option Sales Tax in Police, Streets, sidewalks and Drainage.

Fund Balance Reserves:

Moving forward with the construction of projects and purchases over the past several years, means that fund balance reserves were reduced. The City will have to watch this trend and analyze the reduction of reserved funds, along with future needs that will require increasing reserves to fund. Assigned funds for cash-flow and emergency reserves are helping achieve that objective.

Revenue Sources:

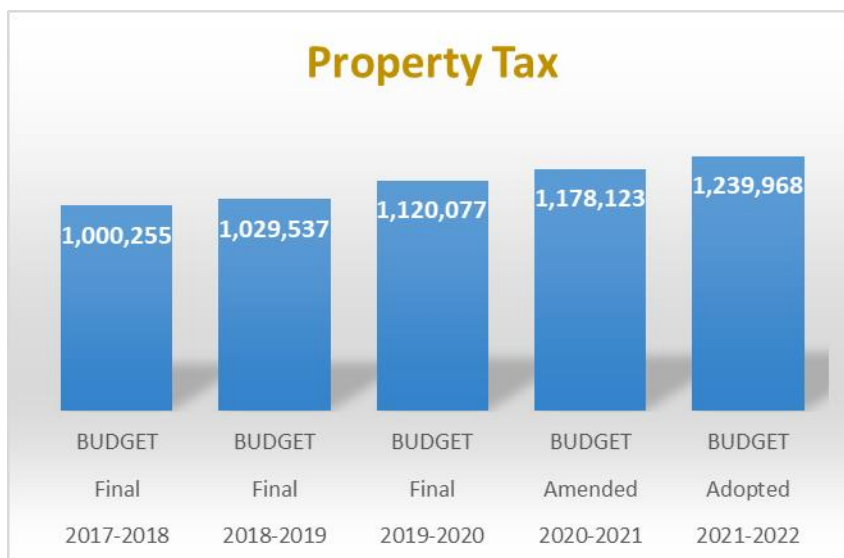
It is imperative for the City to understand the revenue sources; how they are obtained and who controls these sources. In the General Fund the main source of revenue the City can control is the Property Taxes. The City Commission sets the millage rate (up to 10 mills). The City Commission has discussed the possible need to increase it by small increments to keep up with operational costs. In the 2022 budget the City Commission maintains the millage rate at 5.0000. In the Water/Sewer Fund the main source of income is the water/sewer sales revenue and these fees are set by the City Commission. In the 2022 fiscal year no rate increase is included.

Special Note:

COVID-American Rescue Plan Act (ARPA) funds will aid the Citizens with projects that reduce the applicable budgeted projects/items. That plan will be discussed and prioritized in the 2022 fiscal year.

Following are revenue analysis that aid the City and the public in understanding revenue sources and what the City must rely on for income. These are based on 2020- 2021 fiscal year revenues, along with analysis of future revenue trends.

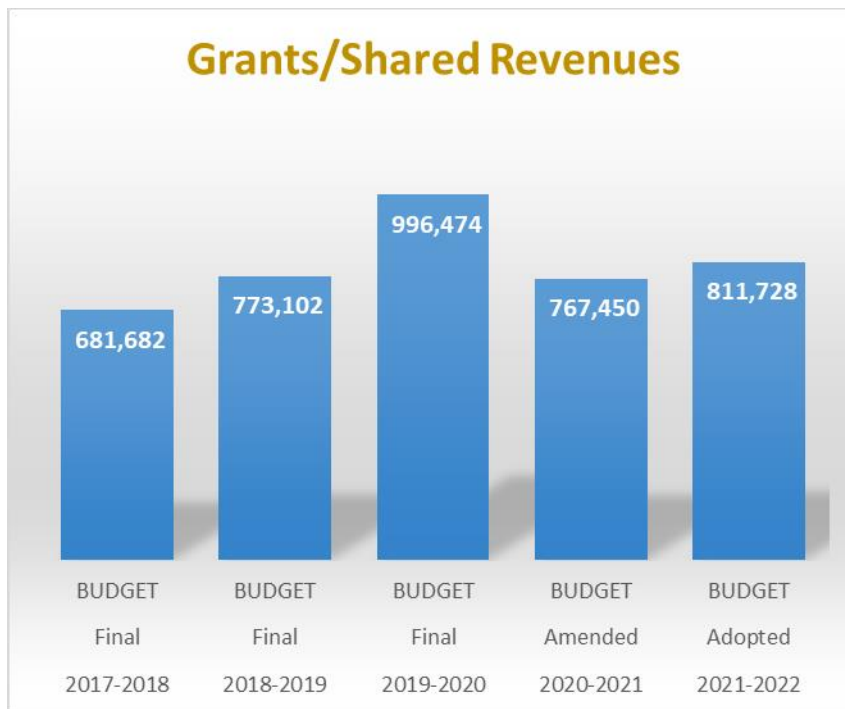
Ad Valorem Tax (Bellevue Property Taxes)		
Source:	Collection & Distribution:	Analysis and Projections:
Marion County Property Appraiser determines property value within the City of Bellevue and applies the Millage set by the City of Bellevue to determine the annual tax collection. The City budgets 95% of that determined amount.	Marion County Tax Collector processes tax bills to Bellevue Citizens and collects taxes, then forwards to the City of Bellevue. The largest portion of the Ad Valorem taxes come in by mid fiscal year, usually March.	Forecasting current budgeted Ad Valorem Taxes is quantified by the land value appraisals, however, Bellevue must determine the millage rate used that will bring in the dollars needed to assist in operating the General Fund. The Police portion alone is over 1.9 million dollars and makes up close to half of the General Fund Expenses in their entirety. The City Commission currently can apply a millage rate up to 10 mills to cover General Fund Expenses. Bellevue maintains its millage rate in the 2021/2022 FY to 5.0000/1,000 of property value, still a low millage rate. This allows to recapture several employees that were part of the reduction during the recession years.
		Note that since 2008, the State Legislature has passed laws and considered laws that would reduce Cities and Counties ability to increase millage rates (within the 10 millage rate cap). Stronger legislation has been proposed that would hold Local Government officials to roll back rates.



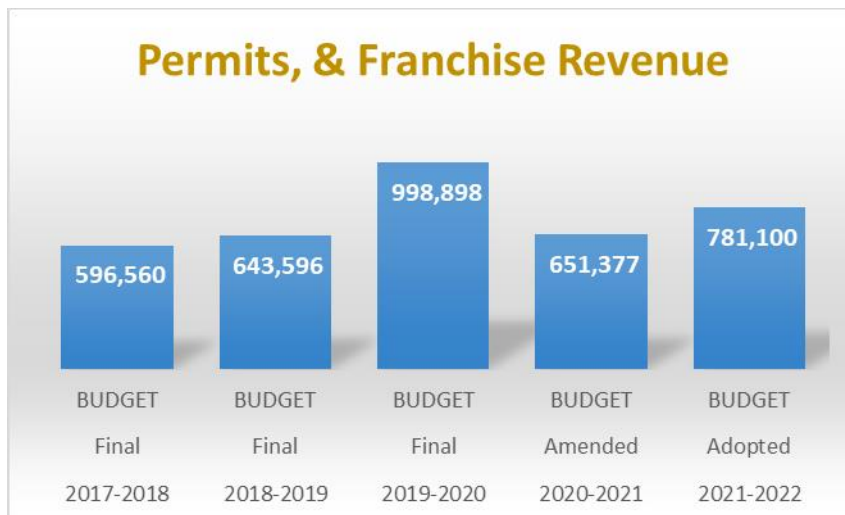
Other Tax Revenue		
Source:	Collection & Distribution:	Analysis and Projections:
Taxes (other than Ad Valorem/Property Taxes) are made up of Gas Taxes, Utility Taxes and Business Taxes.	Sales & Gas Taxes are collected by the State of Florida who distributes a portion directly to the City. As of 2016 Belleview's Gas Tax Revenue was cut by close to 50% when Marion County reduced the split to what the State Statute allowed and dissolved a long time agreement for split calculations that produced a higher amount of Gas Tax for Marion County cities.	Forecasting current budgeted Other Taxes is quantified by the current year values and are anticipated (conservatively) to remain the same. Sales Tax revenue is anticipated to slightly increase due to a State law change that charges sales tax on Internet Sales. In the 2021-2022 budget there is still the unknown factor of the COVID-19's affect, however, we have not seen it affect revenue overall.
	1 cent Sales Taxes The voter of Marion County added a 1 cent, 4 year sales tax that expired in December of 2020. The	This continues to reduce each year mainly due to less land line phones.
	Utility Taxes are collected by the Utilities (Electric & Gas) and distributed by the companies to the City.	This will be a big help to the City in addressing streets, sidewalks and drainage.
	Business Taxes are collected by the City. The City has currently pledged these to the promotion of Economic Development.	This revenue is used for economic development and items that enhance the Belleview businesses.



Grants/Shared Revenue		
Source:	Collection & Distribution:	Analysis and Projections:
State Shared Revenue consist of Sales Taxes, Licenses and other Fees collected by the State of Florida and split with counties and cities via a formula that includes population and what is earned within the jurisdiction.	State Shared Revenue are collected and then distributed to the City. The State of Florida gets the largest percentage, the counties next and then the cities. Half Cent Sales Tax are collected by the State, divided and distributed, but have a basis on what is sold and taxed in Belleview.	Forecasting current budgeted State-shared Revenue is quantified by the current year values and are anticipated (conservatively) to increase based on historical trend data over the last several years. This is projected to increase in the 2022 fiscal year due to sales tax now being charged on all Internet sales.

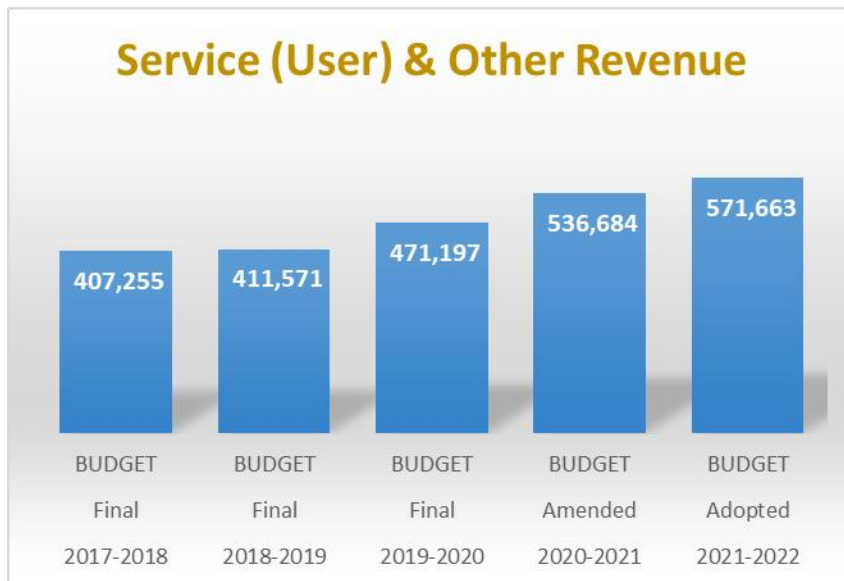


Permits & Franchise Revenue		
Source:	Collection & Distribution:	Analysis and Projections:
Building Permits, Utility & Garbage Franchise and Miscellaneous Fees are created by the City through agreements and fee structures.	The City collects and controls these fees to the point of setting the fee structures. There are many variables that affect these fees, such as building activity for permits, utility (electric, gas) usage and home vacancies.	Forecasting current budgeted and actual averages is quantified by trends that currently are fairly stable. This maintains a conservative estimate, even if a large commercial project occurs that increases the permits. The building permits are offset in expenses for the cost of building inspections. (Bellevue gets a portion of the permit cost above the inspection cost.) With around 700 homes now in the beginning stages of construction the City will see these go up.

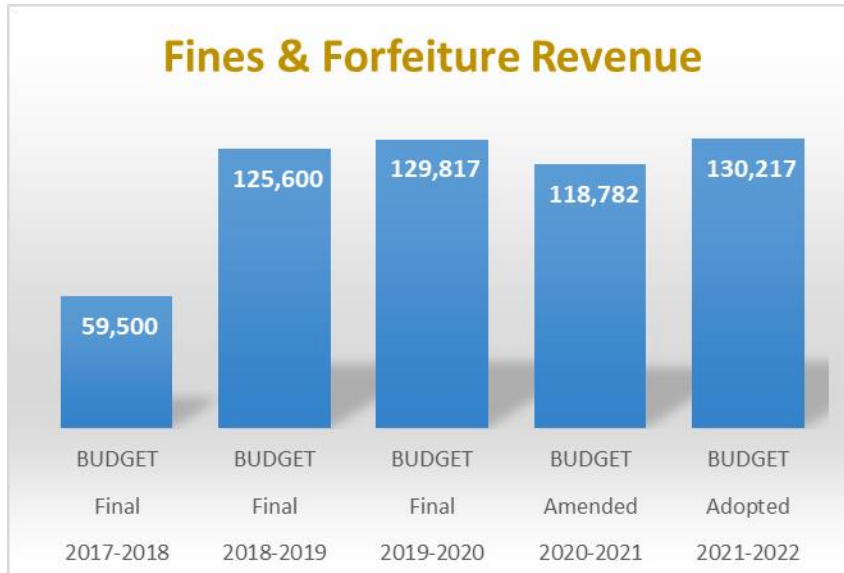


Service (User) Fees & Other Revenues

Source:	Collection & Distribution:	Analysis and Projections:
The City of Bellevue sets Service or User Fees. These fees are paid by Citizens for services that the General Fund provides. Building Permits, Utility & Garbage Franchise and Miscellaneous Fees are created by the City through agreements and fee structures.	The City charges 16.90/month per account for garbage and recycling. Other fees in this group are zoning & annexation fees, false alarms, lien searches and mowing fees.	Forecasting current budgeted Service Fees is quantified by current trends. Most of these fees bring in 10,000 or less a year. The major contributor to Service Fees are the Garbage/Recycling fees. These are set via the City's Garbage/Recycling contract. New housing is the main factor in growth of Garbage/Recycling. Current trends see the growth as moderate but with over 700 homes slated to begin the construction phases in 2022, these will increase.



Fines & Forfeiture Revenue		
Source:	Collection & Distribution:	Analysis and Projections:
The source of Fines & forfeitures are primarily traffic tickets. The tickets are set amounts that the City gets a portion of for fees, for education and for automation related items.	Marion County collects Fines & Forfeitures that are created in the City of Bellevue, then distributes a portion of those tickets back to the City. Marion County handles the court and related items for the processing of these Bellevue fees.	Forecasting current budgeted Fines & Forfeitures is quantified averages to maintain a conservative forecast. The trends show a slight decrease. This primarily is reflected on the amount of tickets written. In 2019 there was a considerable increase due to reimbursement by Marion County for the new School Resource Officer that is a member of the Bellevue Police force.



Water/Sewer Revenue		
Source:	Collection & Distribution:	Analysis and Projections:
Water and Sewer Utilities are a service provided to the Citizens of Belleview. Fees for utility services are measured through the water meters for gallons used and then treatment of both water and sewer is addressed through the cost per gallon.	The City sets and collects these fees and offsets the cost to operate the utilities; pipes in the ground, treatment plants, personnel, equipment, fees, etc.	Forecasting current budgeted Water/Sewer Revenue is quantified by the current year values and are calculated (conservatively) to increase by .1- based on historical trend data over the last several years.
	98% of the revenue for water and sewer is the actual water and sewer revenues. Other fees & charges are minimal.	The City commissioned a rate study to look at the future trends and adjustments needed.
	Water and Sewer Fund is an enterprise and must cover it's own debt and operational costs with its own revenue. Taxes collected in the General Fund cannot be used to pay for water and sewer expenses.	The 2020 and 2021 budget take a hit due to COVID-19 when collection of fees and penalties were suspended. New homes helped offset that loss.
	Water and sewer must also pay for its use of General Fund personnel, equipment, buildings, etc.	



LONG-RANGE FINANCIAL PLANNING-GENERAL FUND

GENERAL FUND		2020	2021	2022	2023	2024
Revenue		Budget	Budget	Budget	Projected	Projected
	Total Taxes	2,389,359	2,457,053	2,689,338	2,716,231	2,743,394
	Total Permits/Fees	639,398	998,898	781,100	788,911	796,800
	Total Shared Revenues	1,026,600	996,474	767,450	775,125	782,876
	Total Charges for Services	362,243	375,238	424,919	429,168	433,460
	Total Fines & Forfeitures	129,817	118,782	130,217	131,519	132,834
	Total Misc. Revenues	108,954	161,446	146,744	148,211	149,694
	Total Transfers In	1,324,484	1,398,212	1,594,306	1,610,249	1,626,352
	<i>Total Revenue</i>	5,980,855	6,506,103	6,534,074	6,599,415	6,665,409
Expenditures						
	Total General Government	1,886,930	2,032,845	2,180,031	2,310,833	2,449,483
	Total Development	347,265	401,648	597,484	633,333	671,333
	Total Law Enforcement	2,178,479	1,911,333	1,986,786	2,105,993	2,232,353
	Total Cemetery	43,700	25,700	33,490	10,000	10,000
	Total Garbage/Solid Waste	326,000	358,238	360,000	363,600	367,236
	Total Roads & Streets	779,272	986,704	1,273,912	1,312,129	1,351,493
	Total Recreation	635,051	130,999	351,198	361,734	372,586
	Total Transfer Out	49,576	32,876	65,725	67,697	69,728
	<i>Total Expenditures</i>	6,246,273	5,880,343	6,848,626	7,165,319	7,524,211

In the General Fund the City renovated and added on to its Police Department and renovated its City Hall in 2018 and 2019, both buildings had not had any updates done for over twenty years. These projects, along with the 2016 construction of a new Public Works complex reduced the Fund Balances (savings). At the end of the 2020 fiscal year, the City used the four year sales tax specified for Law Enforcement improvements to pay off the loan to cover the Police Department construction. In future years the City will need to look at how it can balance revenues that are fairly level against the increase in operational costs without using fund balance saved dollars to offset operational costs. The City is aggressively looking at annexation in connection to extended sewer lines and development that is resurging from the pre-recession years. A stronger and more diversified housing growth would benefit the City in this endeavor, especially since the City already sees its ad valorem tax base split close to even between commercial and housing tax dollar revenues. To this end, the City has approximately 1500 new homes in various stages of the planning/construction process. As a result, the City could double its population in the next 5 to 7 years. The City maintains a fairly low millage rate of 5.0000 mills and has not raised that in the past five years.

LONG-RANGE FINANCIAL PLANNING-WATER/SEWER

LONG-RANGE FINANCIAL PLANNING (Based on Budget projections, discussion & Commission Direction)						
WATER/SEWER FUND		2020	2021	2022	2023	2024
Revenue		Budget	Budget	Budget	Projected	Projected
	Total Charges for Services	2,966,600	3,043,456	3,233,100	3,281,597	3,330,820
	Total Misc. Revenue	48,712	32,000	43,500	44,153	44,815
	Total Shared/Grant Revenue	150,000		1,200,000		
	Water/Sewer Impact Rev					
	Total Transfers In	-	-	-	-	-
	Total Revenue	3,165,312	3,075,456	4,476,600	3,325,749	3,375,635
Expenditures						
	Salaries & Benefits	648,631	638,809	687,216	707,832	729,067
	Operational Expenses	932,448	922,155	950,602	979,120	1,008,494
	Capital Expenses	340,000	568,000	1,445,000	1,488,350	1,533,001
	Debt Expenses	314,749	198,780	199,676	205,666	211,836
	Total Transfers Out	1,119,484	1,290,712	1,439,106	1,482,279	1,526,748
	Total Expenditures	3,355,312	3,618,456	4,721,600	4,863,248	5,009,145

The City in 2019 and 2020 implemented the results of its rate study by adjusting 5% on water/sewer revenues each year. After that, the City is to look at a CPI increase annually. The City obtained a very low interest rate loan with a 60% forgiveness to put in all new electronic read meters in 2019. This has generated a slight increase in sales by replacing old meters that were not measuring water use with new meters that calibrate water use accurately.

The City has refurbished and updated water and sewer system components over the last several years. In 2019-2020 the City built an office/lab waste water treatment building and, through the 2021 fiscal year replaced/repairs lift stations. The City continues to repair aging infrastructure in lift station upgrades, manhole replacements and line replacements; all budgeted in the 2022 fiscal year budget.

Due to COVID-19 pandemic in 2020, the City discontinued late fees and non-payment fees for seven months and continued with three months of the 2021 fiscal year.

In the 2022 fiscal year, the City obtained State Revolving Fund loans/forgiveness money to prepare for an expansion of the existing sewer plant and system. This cost in preliminary studies is estimated to be over 12 million dollars. Additionally, the City will apply for aid in constructing two new water wells and related infrastructure. This project is estimated to exceed 5 million dollars. These projects will increase rates to aid in paying back this new debt. The positive is that this is a debt paid back by old and new citizens, therefore, correct in getting new loans.

LONG-RANGE FINANCIAL PLANNING-OTHER FUNDS

LONG-RANGE FINANCIAL PLANNING <i>(Based on Budget projections, discussion & Commission Direction)</i>						
OTHER FUNDS-REC IMPACTS		2020	2021	2022	2023	2024
Revenue		Budget	Budget	Budget	Projected	Projected
	Impact Fee Revenue	24,500	30,000	35,000	35,525	36,058
	Other Revenue	500	200	200	203	206
	<i>Total Revenue</i>	25,000	30,200	35,200	35,728	36,264
Expenditures						
	Capital Expenses					
	Transfer Out	25,000	30,200	35,200	72,291	72,291
	<i>Total Expenditures</i>	25,000	30,200	35,200	72,291	72,291
OTHER FUNDS-CRA		2020	2021	2022	2023	2024
Revenue		Budget	Budget	Budget	Projected	Projected
	Property Taxes	89,038	118,458	123,826	125,683	127,569
	Other Revenue	500	300	1,349	500	500
	<i>Total Revenue</i>	89,538	118,758	125,175	126,183	128,069
Expenditures						
	Operational Expenses	175	175	5,175	175	175
	Expenses?Transfers Out	180,000	118,583	120,000	100,000	100,000
	<i>Total Expenditures</i>	180,175	118,758	125,175	100,175	100,175

The City saved Recreation Impacts and in 2016 used them to construct a Splash Pad and a tot playground in 2019. In 2020 funds were used for event pedestals and electricity around Lake Lillian. In the 2022 budget Impact Funds will be used for additional Lake Lillian Park enhancements. This Special Revenue fund is made up of Recreation Impact Fees derived from the construction of new houses. The City will do an impact fee study for this Recreation Impact Fee to determine if the existing amount is meeting the needs of the City.

The Community Redevelopment Area (CRA) was created in 2013. Funds are being used to revitalize the older park and recreation areas of the City. Lake Lillian Park is located in the oldest core center of the City where revitalization is needed. With CRA funds and a \$300,000 Marion County CDBG grant the City built a Community Center using the old Public Works complex building and site in 2019. In 2022 murals, sidewalks and landscaping will completed this project. These CRA funds will help the City immensely in moving the revitalization of this area forward.

Conclusion: City expenses are growing slightly faster than revenues in the General Fund. The City Commission increased the millage rate from 4.5000 to 5.0000 in the 2018 fiscal year and maintains that 5.0000 millage rate in 2022. The City will need to look closely over the next few years to determine if that will be enough to cover expenses. The City created a slight surplus in the Water/Sewer Fund due to an increase in rates in the 2019 and 2020 fiscal years. This was imperative to addressing repair and maintenance projects and to build a stronger reserve and cash flow for emergencies and for repair and maintenance needs. While the City has addressed its older buildings future expansion of workspace will need to be assessed as will the continuation of repair and maintenance on older buildings and infrastructure. All of this supports the need to look at long-range planning and maintain an eye to the future.

LONG-RANGE FINANCIAL PLANNING

The City of Bellevue has always utilized long-range financial planning, evident by the strong Fund Balance reserves that in 2016 provided funds to extend sewer lines to increase economic growth, relocated water lines for a State/County road widening project, replaced water/sewer equipment and constructed a 2.4 million dollar Public Works Complex. The City's cost for these projects came from Fund Balance reserves that had been saved over years so that when the timing was right to do these foreseen construction projects, taxes and fees would not be raised to accomplish these long-range goals.

The reader will see additional evidence of the City of Bellevue's dedication to Long-range planning in other chapters of this budget document..

Note: Trend analysis and forecasting is unaudited and utilizes economic factors, past, current & future trends along with City financial policies to aid the City in its Long-range Plan. Analysis uses a conservative methodology, more likely understating revenues and overstating expenditures to aid in the budget process.



STRATEGIC PLANNING

For

2022 FY

CITY OF BELLEVIEW STRATEGIC AND LONG TERM PLANNING

City of Belleview Strategic Plan

A strategic plan is an essential component of any organization. The City of Belleview Strategic Plan was developed in keeping with the City Motto and City Mission Statement. The plan sets goals to maintain those aspects of the community that residents, businesses and employees are most proud of and strives to continually move the City of Belleview forward in accordance with this blueprint, or guide. The Strategic Plan is addressed each fiscal year and changes the focus in accordance with funding availability, community need and operational support. This “blueprint or guide” helps the City organization prioritize resources and management decisions to achieve these desired outcomes.

Mission Statement:

The City of Belleview and its employees are dedicated to maintaining our old Florida heritage and small town charm while striving for excellence in improving the overall quality of life.

Motto:

City with Small Town Charm

Strategic Plan Focus Areas:

1. Parks and Recreation
2. Economic Development
3. Annexation
4. Traffic/Transportation
5. City Perception/Image

Strategic Plan Accomplishments in 2021 fiscal year:

Economic Development & Growth -The City continued to promote the Highway 441 South initiative with a reduction in hooking up to the sewer system incentives as well as an infill ordinance for the existing City properties; vacant or not connected. Both will expire not being a factor to the 2022 fiscal year. These actions supported the City’s strategic planning connected to the multi-million dollar sewer line expansion south along the 441 highway that will ultimately increase the City’s tax base and commercial growth initiatives and address economic development.

Parks and Recreation - In previous years the City completed a Lake Lillian Master Plan for redevelopment of that park area and completed a design concept to redevelop the old Public Works Complex into a community building. In the 2020 fiscal year the construction of the Community Center and Community Center parking lot was completed although not open due to COVID 19 restrictions in 2020 or 2021. In the 2021 fiscal year, the City upgraded and added to the electric around Lake Lillian. This included the installation of event pedestals. This will bring in more vendors to City events, addressing both economic growth as well as park improvements. All look to open in 2022 with activities and events.

CITY OF BELLEVIEW STRATEGIC AND LONG TERM PLANNING

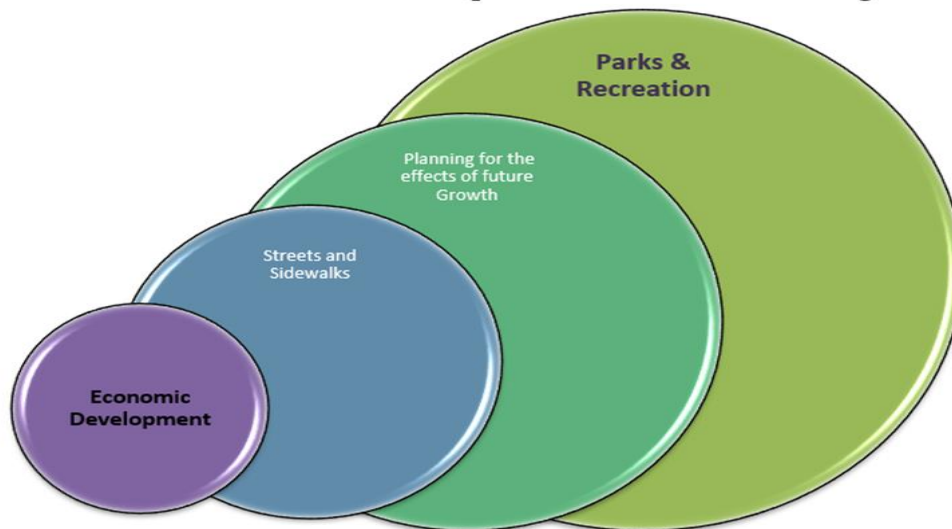
2022 Fiscal Year - City of Belleview Strategic Plan

The City determines that both the Mission Statement and Motto continue to be what the City of Belleview is about and both fit the branding of the City that is being used in Social Media and 2022 planning. Additionally, the Commission will look at interweaving “Spirit of Excellence and Innovation” in future strategic planning.

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021. The focus areas continue to be Parks and Recreation and Economic Development as established in prior year strategic planning. With the renewal of the penny sales tax, there will be dollars available to better address sidewalks and streets. The Commission also reviewed this at an earlier Capital planning session and directed staff to work on planning in this area during the 2022 fiscal year. All of this continues to support the strategic objectives.

Strategic Planning Areas of Focus (2022):

Parks and Recreation * Economic Development * Sidewalks & Parking * Growth



Focus Areas	2022 FY Initiatives
Parks & Recreation	<ul style="list-style-type: none"> * Lake Lillian Park Redevelopment * Cherokee Park Redevelopment * Future Park Land
Economic Development	<ul style="list-style-type: none"> * Park upgrade supports increased activities with more community events at Lake Lillian * Supports Local Businesses * Attracts Residential & Business growth * Preparing for the future growth and its effects
Annexation	<ul style="list-style-type: none"> * Supports increase in operational costs, especially in utility growth areas
Traffic & Transportation	<ul style="list-style-type: none"> * Penny sales tax will fund a stronger look at existing streets and sidewalks * Impacts of growth will need to be determined.
City Perception/Image	<ul style="list-style-type: none"> * Growth's impacts on City image will need to be addressed

CIT OF BELLEVIEW STRATEGIC AND LONG TERM PLANNING

2022 FY Budget Strategic Session

July 6, 2021 Strategic Meeting overview:

STRATEGIC PLANNING & ECONOMIC REVIEW MEETING

for Preparation of the 2022 Fiscal Year Budget

It is important that we look at economical conditions and forecasts for the current year, the next fiscal year and beyond as we budget and strategize how that budget will affect the City of Belleview's current and future economic conditions.

As responsible government officials and staff we continue to monitor what has been a rather up and down recovery from the economical impact of COVID-19. The City assisted citizens and businesses via a utility penalties moratorium and expanded time for those needing help catching up their accounts. As we move forward all indicators state the City can (albeit conservatively) begin to rely on more positive economic conditions for the City of Belleview, Marion County, Central Florida and Florida.

Several specifics have aided the City of Belleview in emerging strong and able to continue infrastructure projects:

- ✚ Belleview has a good mixed business/commercial and residential tax base and while, Belleview grew during the growth boom years prior to the "*Great Recession*", that growth was more steady and controlled and kept within the ambiance of what the City of Belleview is all about, "*City with Small Town Charm*". The City now sees development that lay dormant, developing with a good mixture of homes and businesses, but at a projected "much faster" growth rate than Belleview has experienced in its past.
- ✚ Belleview's crossroads location with major highways 441, 301, 27 and 25 running through its commercial corridor has promoted increased new business growth and redevelopment of old buildings. In 2022 the Advent Emergency Hospital and the new Publix open demonstrating this revitalization.
- ✚ Belleview has always spent conservatively and has been aggressive and successful in obtaining grant and low interest funding for infrastructure projects and, most importantly, utility system expansion projects.
- ✚ Belleview has a good backing of long term employees, including management staff and has a reputation for being a City where employees take personal pride in their work and the City's achievements. This enables the City to operate at a higher level, with a lower employee base. In addition the City has determined a minimum employee base to sustain its essential services, which supports the ability to continue forward without falling backward. However, growth has already driven and supported the 2021 addition of new positions so the City will need to closely assess growth impacts on personnel and operations.
- ✚ Belleview has a strong utility system that has expanded to encompass new growth areas along with planned future expansions. The City put in all electronic read meters in 2019.

CITY OF BELLEVIEW STRATEGIC AND LONG TERM PLANNING

2022 FY Budget Strategic Session

(cont.)

Additional, area economic comments:

- ✚ The South Marion-North Lake area has continued to grow commercially and residentially and therefore see dollars being spent in Belleview. This has been due in large to a very stable area located in this area known as the Villages. The Villages continue to strengthen this area in job opportunities and commercial and residential growth. This has supported the need for family housing outside the Villages and Belleview sits an optimal distance from the Villages to be desirable for families to live in Belleview, but work in and around the Villages. Additionally, distribution centers are increasing in Marion County and added housing is even now and will be in the future needed in Belleview and the Belleview utility area.
- ✚ The City's parks are in the Community Development Area (CRA) allowing for a funding source to get rid of blight in this area and encourage redevelopment. This redevelopment will allow for more events. This increased activity supports economic growth. Parks supplying more healthy outdoor activity has become essential and highly desirable with COVID 19 and future related outbreaks. The City recognizes this and is stepping up redevelopment and development of its current park system as well as planning for additional park and recreational space as the City grows.

In moving forward in the budget process for fiscal year 2022 it is important to look at economic forecasts for Florida and the area surrounding the City of Belleview.

Because the City of Belleview sits between Gainesville/Ocala and the Metro area of Orlando it is advantageous to look at both area statistics and then to incorporate that information with the economical impact of the Villages.

The Villages is a substantially different mode of living than the City of Belleview and brings a very high number of retirees to the Central Florida area. The residents of the Villages love to travel to unique restaurants and shops in Belleview.

As an active adult community that includes golf, restaurant, shopping and other supporting commercial entities, the Villages provides a number of part time jobs for those senior residents living in the Villages. However, there are many more part time and full time jobs generated for citizens of the surrounding communities, including jobs for residents of the City of Belleview. Family housing is especially needed since that type of housing is almost non-existent in the Villages.

With a still growing population headed for 130,000 plus retirees, the Villages emulates a national and state future outlook of the largest population of citizens over 60 this country has ever experienced. The City of Belleview must look at how it will contribute, support and operate impacted by that type of population, while doing the same for all other populations. Additionally, Belleview must also look at the best way to capitalize on that population, highly supporting its strategic measures.

CITY OF BELLEVIEW STRATEGIC AND LONG TERM PLANNING

2022 FY Budget Strategic Session

(Cont.)

Economic Impact Questions for the Commission to Consider:

How will Belleview, through its 2022 fy budget, Operate, Contribute and Support the surrounding areas?

Ocala/Marion County-Historically, operates as a smaller, but continually growing metropolitan City with diverse smaller manufacturing and business support opportunities. Belleview City Commission will work more closely with Marion County and City of Ocala on the Highway 441 corridor visioning and planning. This coincides with a desire by the City to start re-inforcing the uniqueness of the internal City. It could affect the 2022 fy budget in the need for additional personnel and added operational costs that need addressed ahead of growth dollars.

The City obtained a Community Development Block Grant through Marion County to construct a Community Center utilizing the existing old Public Works Complex metal building located in Lake Lillian Park next to the Splash Pad and playground. This will enable the City to increase activities and events bringing more people into the City and attract more residents and businesses. The increase in these activities was delayed due to COVID 19, but have affected the City with the need to add a full time Events Coordinator and a full time Park Ranger. No fees are being charged for these activities, therefore, the City will need to evaluate its tax base to insure coverage.

Construction of a good number of distribution centers coming to the Belleview area in Marion County is also driving the need for more housing. A number of developments are in the planning stages. 2022 fiscal year should give the City more concrete numbers to evaluate and forecast future needs and how the City addresses these needs within the scope of its strategic goals or adds new goals. The growth is projected to occur faster than Belleview has ever seen, therefore, strategic planning for that growth is essential.

The Villages, operates as an active adult (retiree) large community with many business and housing support opportunities. New housing going in will support working a short distance south in the Villages area. Occupied houses will increase utilities and garbage pickup will strengthen. The need for more versatile housing should be supported by this need for more workforce housing in the South Marion/North Lake areas. Additionally, people from the Villages come to Belleview to shop and eat. They enjoy the activities around Lake Lillian.

Metro Orlando- extends far outside of Orlando and provides diverse opportunities that affect the City. The impact on the 2022 budget is minimal outside of gas stations and restaurants. Belleview has three State highways running through it. It is important to consider the people traveling from the Metro Orlando area who may stop in Belleview to eat, get gas and shop.

CITY OF BELLEVUE STRATEGIC AND LONG TERM PLANNING 2022 FY Budget Strategic Session

(Cont.)

In looking at the city's utility area, the highway 441 corridor and having an understanding of projected future growth, what economic impacts can Bellevue envision to occur. How will that affect the City of Bellevue and when?

- 2022 fy *Annexation of property in connection to the newly expanded sewer line is already in place with additional inquiries on record.*
- 2022 fy *This creates additional property tax via annexation that will impact the 2022 budget minimally, but should increase the City's tax base beyond 2022.*
- 2022-25 fy *Continued annexation along this corridor that will increase the tax base for the City over time. May see some planning for redevelopment of parcels already in the City in these areas.*
- 2022-25 fy *May start to see construction on the large undeveloped acreage around Bellevue. This will eventually increase utility revenues, property tax revenues and sales tax revenues. It is not an anticipated substantial revenue increase through the 2022 fiscal year. However, by 2022-23 the City should have a better idea of new development and revenue sources along with a better timeline for increased revenue.*
- 2025 fy *City anticipates that there may be new larger construction projects by 2025.*
- 2025-2030 fy *Bellevue could see its current population double during the end of this decade. The City will need to keep on top of all its strategic areas and the effects of this growth to maintain its "City with Small Town Charm" while meeting the needs of a much larger City.*

Current City Housing Projects

Autumn Glen Phase 1	164	
Autumn Glen Phase 2	143	
Bennah Oaks	400	
Krebs Corner	20	
107 th Street Apartments	234	
Bellehaven	700	
Palm Tree Villas	9	
	<hr/>	
	1670	<i>Additional homes & possible 5,000 more in population in the near future</i>
Karissa Oaks	736	<i>Units outside the City but on our Utility system</i>

CITY OF BELLEVUE STRATEGIC AND LONG TERM PLANNING

2022 FY Budget Strategic Session

(Cont)

Looking internally and in conjunction with the CRA objective of revitalization of the older downtown area.

Lake Lillian Park Area:

- Continued revitalization of the Lake Lillian Park area
- Community activity support
- Zoning regulations that help develop this historical area

Shopping and Restaurants:

- Capitalize/emulate and support the unique restaurants and shops existing today
- Parking solutions
- Signage and marketing
- Revitalizing older buildings is essential to creating a welcome look to Bellevue.

Budget Methodology and Results Related to Strategic Planning

Application to Budget Operational Strategy and Planning:

Use of GF reserves reduced, but still used to provide funds in the 2022 fiscal year budget for:

- Capital Costs
- Possible use of GF reserves that will be paid back from future CRA funds and growth.

Maintain the low level of operational costs to reduced tax dollars with minimal support from reserves.

- The 2022 fiscal year budget maintains the same level of operational costs as the 2021 fiscal year budget with an increase for employees to meet State Statute 5 year minimum wage plan and employee health insurance benefits.

Support of Budget Capital Project and Purchase Strategy and Planning:

Review General Fund needed Capital projects and purchases to Fund Balance funds available.

- Bellevue Economic Development will better utilize City Parks and other property to bring more people into the City.
- New Community Center utilizing the old Public Works Complex

Debt Management Strategy and Planning:

City General Fund borrowed money in 2016 for part of the cost of the Public Works complex with the remainder being used for City Hall renovations. By funding this construction with savings and borrowed funds, this supports the strategy of both past, current and future citizens paying for the use of City buildings. However, the City continues to strategically reduce its debt overall.

Water Sewer borrowed \$960,000 in 2019 with a forgiveness of \$634,524. This leaves an actual amount to pay back over 20 years of \$325,976 at 0.74% interest. This debt replaces all the water meters on the City's utility system with electronic reading meters. In 2022 evaluation of future utility expansion debt will be reviewed.

CITY OF BELLEVUE STRATEGIC AND LONG TERM PLANNING

2022 FY Budget Strategic Session

(Cont)

IDENTIFICATION OF CAPITAL NEEDS -

Relating to Strategic Planning Initiatives

Capital Assets that require repair, maintenance, replacement. If not addressed will result in higher costs in future years	Infrastructure improvements needed to support Economic Development, New Development or Redevelopment.	Changes in commitment and/or policy or community needs
Future City Offices <p>Increasing maintenance & update costs along with addressing inefficiencies. Public Works and Development Service building was constructed in 2016. City Hall was partially renovated in 2018. PD was completely renovated and added on to in 2018. Continued upkeep through regular repair and maintenance programs will have demonstrated how the larger cost of upkeep can be delayed for many years. Office needs assessments will need to be done to insure as to when it is less costly to construct new facilities rather than upkeep old.</p>	Lake Lillian Playgrounds <p>Improvements to Lake Lillian over the past few years, including removing the old falling down playground equipment, moving it to the other side of the park and replacing it with a tot lot playground adjacent to the splash park begins addressing this area of infrastructure. Future plans to expand the playground equipment for slightly older children are being addressed.</p>	Recreation Activities <p>There is a need for more activities to meet diverse age groups. The Splash Pad and Tot playground reach younger children. Adding a basketball court to the Community Center will address older children. Looking at a Cherokee Park master plan; all of this entails continual commitment to adding and sponsoring diverse activities at City Parks.</p>
Park Replacement and <p>Keeping ahead of park equipment replacement and maintenance and the funding sources to do so is imperative to keep those costs down. Planning as to when additions and enhancements will need to be done so that money can be saved and/or grants obtained will make dollars go further and supplement those costs from State and other grant sources.</p>	Lake Lillian Community Building <p>On-going improvements to the Lake Lillian park area have increased activity in this park and surrounding area. With the Community Center constructed and the Electric/Event Pedestals upgraded and constructed more events that draw people into Bellevue will be held. Development of small shops is also encouraged with these improvements.</p>	City/Marion County Streets in <p>119th Street, 102nd Place, Highways, 484 and C 25 are examples of Marion County Roads within the City that will need to be looked at as they deteriorate and need repairs. Bellevue is committed to working with Marion County to get this accomplished.</p>
Purchase of new vehicles & <p>There is a fine line as to when it is too costly to maintain vehicles & equipment and less costly to replace with new. It is imperative to monitor this to insure money is not being thrown away on repairs and maintenance. When the City can utilize the new sales tax and USDA grant funding to procure new vehicles, there is a savings that even more reduces the overall higher cost of maintaining older vehicles.</p>	Park improvements & <p>Supports and encourages surrounding development. Supports the intent of the CRA to reduce and eliminate blight. Living near or in these redeveloped areas becomes coveted. This also encourages small business to open around the park areas to support a mix of neighborhood shops, residential and parks the City is desirous to see grow in these areas.</p>	Controlling Commercial Activity <p>Passing the Medical Marijuana and Internet Café ordinances that outline and control negative aspects of these and other businesses encourages vendors that the City is open to these types of businesses, while establishing controlling factors that are beneficial to society.</p>
Public Works Vehicle Replacement <p>Aging vehicles cost more to maintain and operate. As stated above it is imperative to determine when the repair & maintenance costs exceeds the replacement cost in the long run.</p>	Extension of Utility Lines <p>The availability of utilities allows for new development that could not happen without that availability.</p>	Continued Review of Laws & Standards <p>A commitment to maintaining a safe, productive and beautiful City enhances quality of life for the Bellevue Community.</p>
Misc. IT upgrades <p>IT related systems in place continually need upgrading to maintain licenses, to insure program versions work together and to maintain the lowest operational costs. Keeping this vast system upgraded reduces the higher all at one time replacement costs.</p>	Lake Lillian Historic Area signage <p>Signage on Robinson Road in sight of Hwy 441 would increase awareness of this economic development area of the CRA where the City wants to see commercial mix with residential, parks, etc.</p>	Review of Debt <p>Maintaining a conservative debt level while providing needed services and community enhancements requires good policy and balance. It is important to make sure future users pay for their portion of debt that often occurs ahead of those future users/users.</p>
Continual Infrastructure <p>Saves dollars in the long run when repairs/upgrades are completed before forced to replace.</p>	Park Master plans <p>Continued master plans prepares for when funds are available, saving time and money.</p>	Investment in the City <p>Maintaining a quality City means continual review of commitments and policies.</p>

CITY OF BELLEVIEW STRATEGIC AND LONG TERM PLANNING

2022 FY Budget Strategic Session

(Cont)

Correlating Belleview Strategic Planning Objectives to Budgetary goals and Objectives:

In 2008 Belleview renovated and expanded its Waste Water Treatment Plant (obtaining low interest DEP loans and Federal stimulus grant funds). In addition, in 2010-2016 Belleview obtained grant funds from DEP to extend the City's water and sewer lines north and south. This enables the City to capture commercial development that will provide shopping and support activities and hundreds of jobs on Highway 441 south between Belleview and the Villages. Future growth needs are already being addressed in application for funding of future water and sewer expansions. **Economic Growth and Development depends on budgeting, planning and saving dollars for such future opportunities along with correlation of debt payments needed for future growth also paid by future citizens.**

Although Belleview is a small City by population, it operates on a much more sophisticated budgetary level with strong strategic goals and guides that correlate with long term budgetary goals and funding mechanisms. Belleview has demonstrated that this attention to strategic planning that connects to long-term budgetary planning enables the City to improve the quality of living through funded projects and focus objectives that support the Belleview *Mission Statement and Motto*, while maintaining a low monetary support cost from Belleview Citizens in low taxes and user fees.

In the July 5, 2022 Strategic Planning discussion the City looked at quality of life for residential and commercial citizens by reviewing what was needed in the City's parks, especially the Lake Lillian Park area and the Cherokee Park area, including commercial and mixed commercial uses, better parking throughout the City and bicycle and walking connection to the Santos trails. All these focuses support strong economic development while adhering to the City's "Small Town Charm" brand. It's all about blending days gone by into today's environment with an eye on tomorrow's promises.

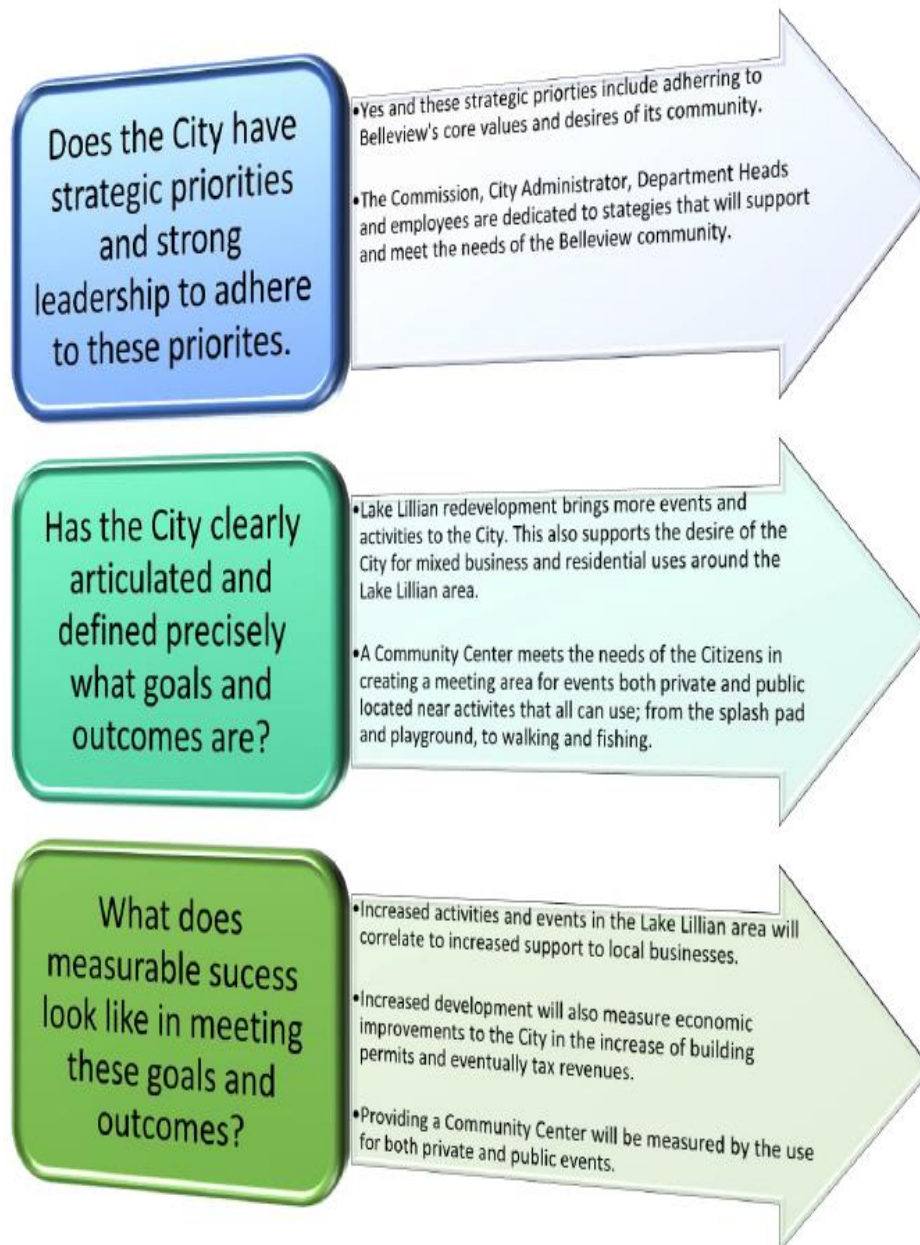


At the heart of the City's strategic planning is the desire to preserve the City's motto- *"City with Small Town Charm"*.

Outdoor activities including events carries out the vision of creating a family friendly community with small town charm by providing events that show case the City of Belleview and its "Small Town Charm".

PERFORMANCE ALIGNMENT -

STRATEGIC PLANNING, PRIORITIES, ACCOUNTABILITY





2022 FY DEBT INFORMATION

COMPUTATION OF LEGAL DEBT MARGIN

**The Constitution of the State of Florida,
Florida Statute 200.181, Sets No Legal Debt Margin**

GENERAL FUND DEBT

City of Belleview Debt Analysis - proposed at 2022 Fiscal Year End

Debt Description & Source	2022 fy Debt Principal Pd	2022 fy Debt Interest Pd	2022 fy Total Debt Amt Pd	Debt Amt at 2022 fy end	Debt Ending Yr	Funding Source Interest Rate
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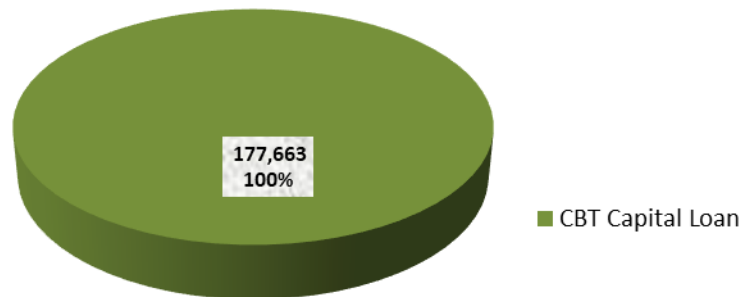
General Fund Debt

CBT Capital Loan						
484 Property	153,654	24,009	177,663	610,997	2026	GF and WSF Revenues 3.41% interest
TOTALS	153,654	24,009	177,663	610,997		

GF 2022 Total Debt Analysis

Debt Description & Source	2022 fy Debt Principal Pd	2022 fy Debt Interest Pd	2022 fy Total Debt Amt Pd	Debt Amt at 2022 fy end
TOTAL Combined GF Debt	153,654	24,009	177,663	610,997

2022 GF - Percentage of Debt



GENERAL FUND DEBT

(Cont)

History of Land Purchase Debt:

In March 2009 this loan principal was reduced by \$200,000 and refinanced at a two year interest only rate of 3.79%. Approximately 2 acres of this property was sold to Marion County Fire Department for a fire station. The proceeds of this sale with other funds were used to pay down the principal.

The City pledged all of the Half Cents Sales Tax Revenues through 2011 to secure payment of the note. A portion of this note is paid by a transfer from the Water/Sewer Fund.

In March 2011 this loan principal was reduced by \$146,000 and refinanced at a three year note, fifteen year amortized rate of 2.978%, balloon payment due at term.

In April of 2014, this loan was refinanced for ten years with a fixed principal payment and a reducing interest payment at 2.98% per annum. The interest was adjusted at 4/1/2014 and had a balloon payment of 131,242 at maturity date of 4/1/2014.

In 2016 the 2.4 million dollar Public Works Complex was constructed. The City refinanced the land loan and combined it with a capital projects loan for 1.5 million dollars. The interest rate is 3.41%, but has a fixed rate for ten years and provided the City with some capital replacement funds.

Water and Sewer will transfer 75% of the CBT Capital Loan payment each fiscal year to pay for that funds portion of use of the new Public Works Complex and City Hall.

The remainder of funds from this loan (approximately \$500,000) paid for the renovation of City Hall in 2018. City Hall was gutted and renovated in 1995 with little having been done in over 22 years. The Commission Chambers and Lobby were reconstructed along with painting and flooring.

History of Police Department Building Debt:

A 2017-2021 special *Local Option Sales Tax* was passed by the Marion County and Belleview Citizens that specifically must be spent for Police Department Improvements and transportation infrastructure. The City's Police Department was a metal building that was erected in 1995 with little having been done in over 22 years. This sales tax funding paid for the renovation of the existing structure along with an addition that doubled the size of the Police Building. The City in 2017 took out a \$1.5 million dollar loan that was to be paid back within five years from this sales tax. This enabled the City to move forward with the renovations/additions to the Police Building. At the end of 2020 the City paid off this loan. Remaining sales tax funds were used for Police Vehicles, the radio system and transportation related equipment. This tax was renewed in the 2021 fiscal year and can be seen used for projects in the 2022 budget.

GENERAL FUND DEBT

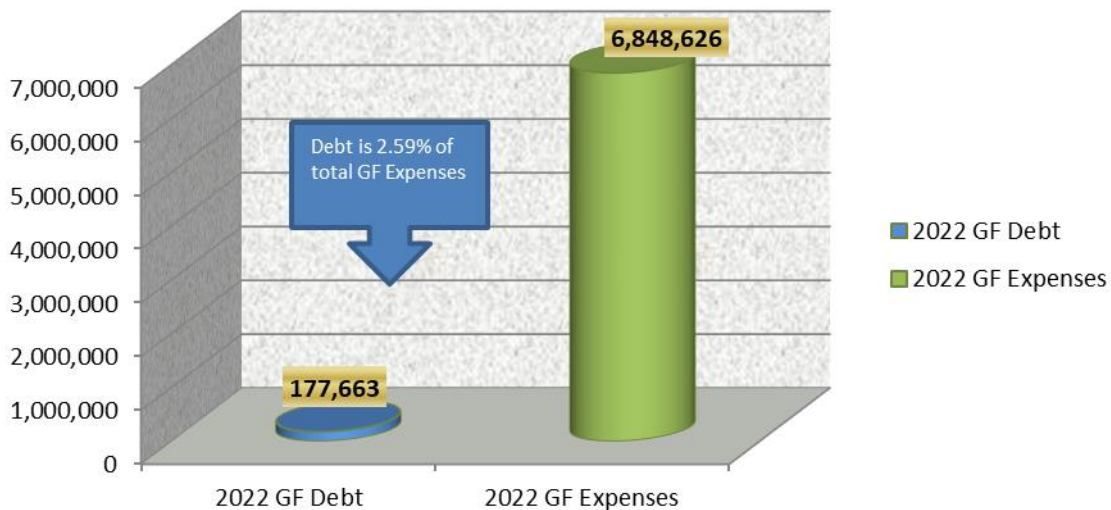
(Cont)

History of Police Vehicle Debt:

The City Commission determined (at least to get through the economic downturn) that the program to maintain a Police fleet was best achieved through a lease/purchase program. In recent years the City has leased new vehicles through the Mears lease/purchase program. With the passing of the four-year *Local Option Sales Tax*, that specifically must address police or street/road purchases/projects, the City will use these sales taxes to purchase new vehicles or to help offset the equipment cost of vehicles if grant funding can be obtained to purchase the vehicles. During this time the current leased vehicles were paid off on their leased schedule. The City will, in the future, purchase Police Vehicles and save the cost of interest. In 2018 and 2020 the City also obtained USDA Grant Funds to aid in purchasing four vehicles. This, along with the sales tax allows the City to eliminate the need for debt purchasing of its Police Vehicles, thus saving the interest dollars. The City paid off the remaining leased Police Vehicles in 2020 eliminating that debt in future budgets.

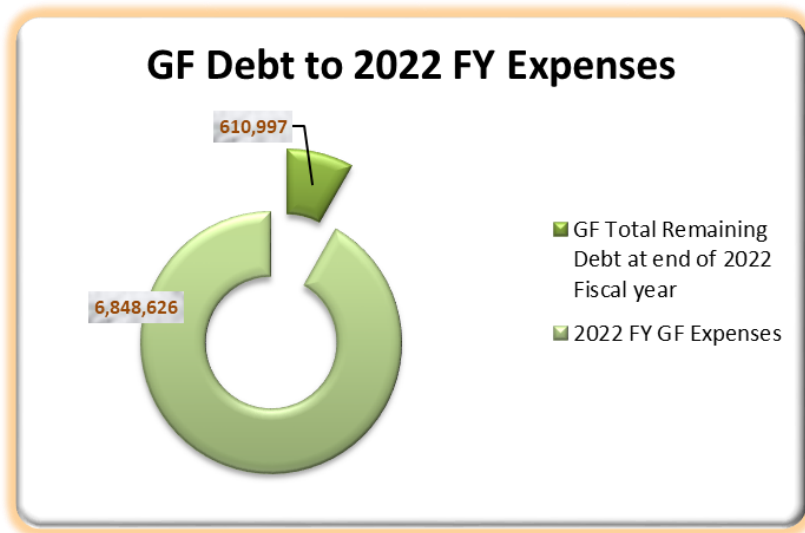
Total Debt Impact to the General Fund in the 2022 FY budget:

The CBT Capital Loan (formerly the 484 property) debt is **100%** of the total General Fund Debt. This loan is split between Water/Sewer and General Fund. The General Fund portion is less than 2.59% of the 2022 General Fund Expenses.



GENERAL FUND DEBT (Cont)

The General Fund Debt annual payment in the 2022 fiscal year budget is 2.59% of the total 2022 fiscal year General Fund Expenses. The remaining debt is 9% of the 2022 expenses.



The Police Vehicle debt was eliminated a year early at the end of 2020. With the new Tax source paying for new Police Vehicles over that same time period, the impact of discontinuing leasing and paying interest on Police Vehicles is lessened. Additionally, the Police Department construction debt was paid off two years early using the Local Option Sales Tax.

While the General Fund's debt for replacing the 484 land loan increased by adding capital improvement dollars to the existing land loan, the Water and Sewer Fund will cover their portion of the loan payments. The City will have to look at how it will fund future capital projects in the General Fund. Restricted sources of funding could be the CRA and the Recreation Impacts that could be used for applicable capital projects. Additionally, the City will apply and use grant funds whenever possible.

WATER/SEWER FUND BONDS/LOANS

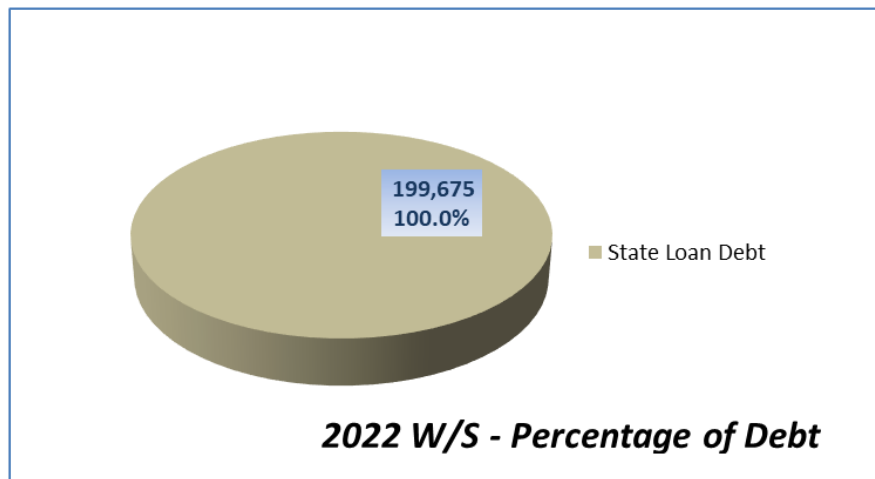
City of Belleview Debt Analysis - proposed at 2022 Fiscal Year End

Debt Description & Source	2022 fy Debt Principal Pd	2022 fy Debt Interest Pd	2022 fy Total Debt Amt Pd	Debt Amt at 2022 fy end	Debt Ending Yr	Funding Source Interest Rate
Utility Fund Debt						
State Revolving Loan-Meters	15,596	2,185	17,780	283,534	2040	0.74% Interest
State Revolving Loan-WWTP Utility System Expansion	102,146	36,785	138,930	1,917,266	2038	Net System Revenues 1.81/1.86% Interest
State Revolving Loan-Companion Utility System Expansion	27,094	8,976	36,070	323,552	2031	Net System Revenues 2.61% Interest
State Revolving Loan-ARRA Utility System Expansion	5,444	1,450	6,894	52,343	2031	
TOTALS	150,279	49,396	199,675	2,576,696		
WS 2019 Total Debt Analysis						
Debt Description & Source	2022 fy Debt Principal Pd	2022 fy Debt Interest Pd	2022 fy Total Debt Amt Pd	Debt Amt at 2022 fy end		
TO TAL W/S Debt	150,279	49,396	199,675	2,576,696		

History of Community Bank & Trust Loan:

In 2014 the City reorganized the original USDA debt from the 1970's and 1980's. That debt was at 5% interest rate and were scheduled to be paid off in 2029. The new rate was 1.4% (plus the monthly basis point interest rate) and the loan was to be paid off in 2023. It saved the City close to \$400,000. The City paid off this loan at the end of the 2019 fiscal year, four years ahead of the pay-off debt.

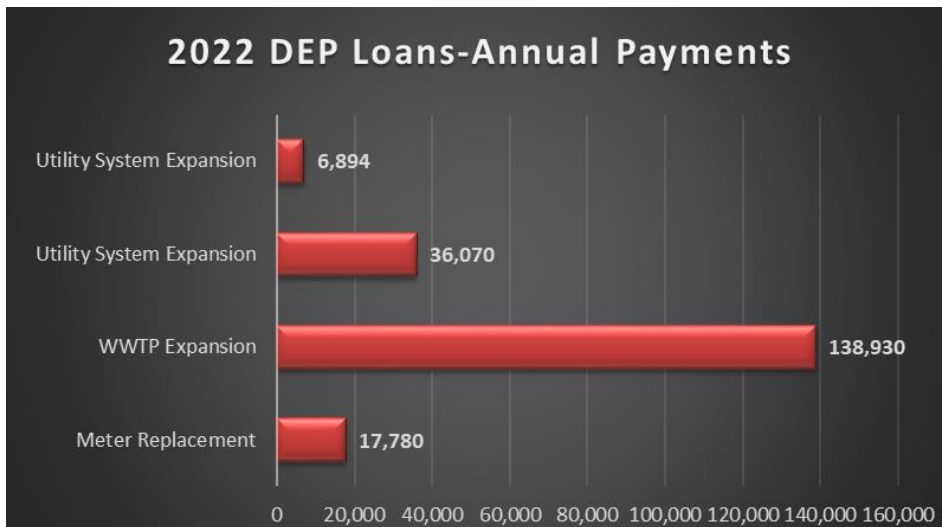
The debt payments in the 2022 budget are all the DEP State Loan Debt.



WATER/SEWER FUND BONDS/LOANS (Cont)

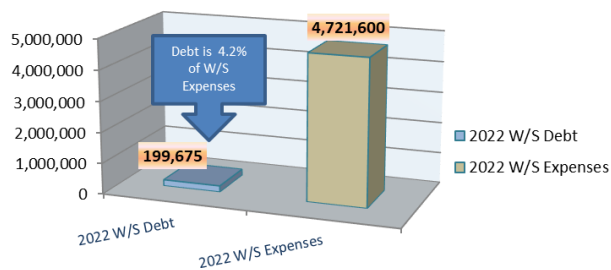
History of DEP Loans:

In 2021 the City has four loans through the Department of Environmental Protection's State Revolving Loan program. These loans are low interest loans that were obtained by the City for Expansion of the Waste Water Treatment Plant and for Water System Distribution/Line Expansion. The loans are 25 year loans that complete between 2023 and 2038. In 2020, the City adds a 20 year loan for replacement of all its water meters to electronic meters. This loan was over a million dollars with a forgiveness of around \$600,000. Therefore, the City will pay back only \$300,000 for this million dollar expense. Additionally, the Water/Sewer Fund has its portion of the Capital Loan that constructed the Public Works Complex and renovated City Hall.



The City has pledged the Net System Revenues (revenues net of operating expenditures) of the water/sewer fund to secure payment of these bonds.

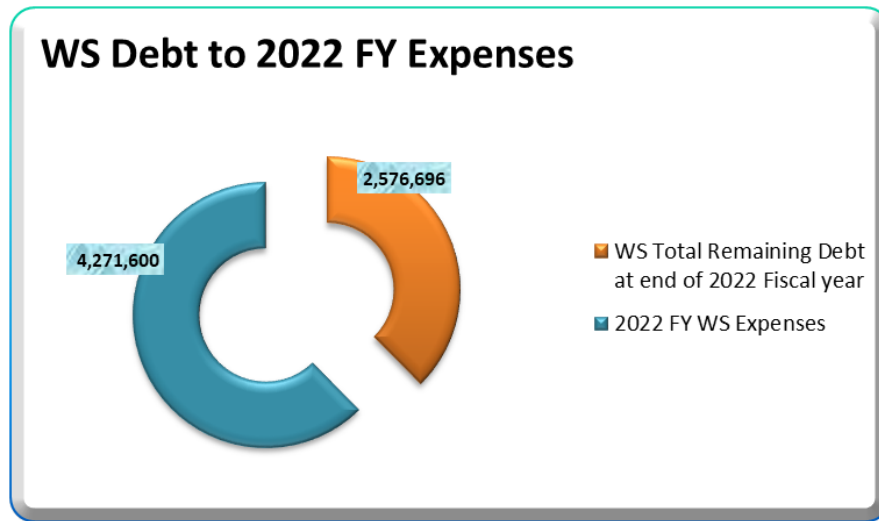
The Water/Sewer Fund Debt annual payment in the 2022 fiscal year budget is **4.2%** of the total 2022 fiscal year Water/Sewer Expenses.



WATER/SEWER FUND BONDS/LOANS

(Cont)

The Water/Sewer Fund total remaining Debt in the 2022 fiscal year budget is **60%** of the total 2022 fiscal year Water/Sewer Expenses.



COMPARISON OF 2021 FY WATER/SEWER FUND DEBT TO 2022 WATER/SEWER FUND DEBT

	2021 FY WS Debt	2022 FY WS Debt
Capital Loan Debt	243,344	132,663
State Loan Debt	181,895	199,675
Total W/S FY Debt	3,001,000	2,576,696
Total Remaining Debt	3,618,456	2,576,696
Total WS FY Expenses	3,303,374	4,271,600

In the Water/Sewer analysis we review the debt directly contributed to the water and sewer system and infrastructure.

The Water/Sewer Fund pays a portion of the CBT Capital loan in the General Fund as these funds were used for the Public Works Complex and for the City Hall renovations. Water/Sewer inhabits a portion of both buildings.

CITY-WIDE DEBT RATION & PER CAPITA DEBT

Looking at the City of Bellevue's entire debt; both General Fund and Water/Sewer Fund, we can get an indication of the cost of Bellevue's debt per citizen. Using Marion County estimated per/capita income (the closest to Bellevue data available), the debt ratio is less than 1% per capita for Bellevue Citizen.

CITY OF BELLEVUE 2021 ESTIMATED RATIO OF OUTSTANDING DEBT & DEBT PER CAPITA

Fiscal Year	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		Total Government	Amount Per Capita
	Loans Payable	Capital Leases	Bank Loans Payable	State Loans Payable		
2022	610,997	0	0	2,576,696	3,187,692	589

In looking at the impact to the Funds over the next ten years we divide the actual portion of the CBT Capital Loan between the General Fund and the Water/Sewer Fund. The Police leases and construction loan have been paid off ahead of schedule. In the last several years the City reduced their total debt by over \$1,000,000 (one million dollars). This greatly reduces the impact of debt for the 2022 fiscal year and the next ten years.

REVIEW OF DEBT IMPACT FOR TEN YEARS

Loan Source & Description	2022 FY Cost	2023 FY Cost	2024 FY Cost	2025 FY Cost	2026 FY Cost	2027 FY Cost	2028 FY Cost	2029 FY Cost	2030 FY Cost	2031 FY Cost	Ln Pd Yr
General Fund											
CB&T of FL-Capital Loan*	44,416	44,416	44,416	44,416	44,416						2026
	44,416	44,416	44,416	44,416	44,416		-	-	-	-	
Water/Sewer Fund											
CB&T of FL-Capital Loan*	133,247	133,247	133,247	133,247	133,247						2026
DEP-Meter Installation	17,780	17,780	17,780	17,780	17,780	17,780	17,780	17,780	17,780	17,780	2038
DEP-Sewer Expansion	138,930	138,930	138,930	138,930	138,930	138,930	138,930	138,930	138,930	109,631	2038
DEP-ARRA Water Expansion	6,894	6,894	6,894	6,894	6,894	6,894	6,894	6,894	6,894	6,894	2031
DEP-ARRA & Companion-Water Expansion	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	36,070	2031
	332,922	332,922	332,922	332,922	332,922	199,675	199,675	199,675	199,675	170,375	

* 1/4 is General Fund 3/4 is Water/Sewer

ALL FUNDS - DEBT REVIEW OF PAYMENTS OVER 5 YEARS

SRF Companion Loan				
Year	Payment	Interest	Principal	Balance
2022	36,070.24	8,976.23	27,094.01	323,552.41
2023	36,070.24	8,264.46	27,805.78	295,746.63
2024	36,070.24	7,534.00	28,536.24	267,210.38
2025	36,070.24	6,784.34	29,285.90	237,924.48
2026	36,070.24	6,014.99	30,055.25	207,869.23
<i>Paid off in 2031- Water line extention on Highway 441-2.61% Interest</i>				
SRF ARRA Loan				
Year	Payment	Interest	Principal	Balance
2022	6,894.36	1,450.37	5,443.99	52,342.76
2023	6,894.36	1,309.55	5,584.81	46,757.95
2024	6,894.36	1,165.10	5,729.26	41,028.69
2025	6,894.36	1,016.92	5,877.44	35,151.25
2026	6,894.36	864.89	6,029.47	29,121.78
<i>Paid off in 2031-Water line extention on Highway 441- 2.57% Interest</i>				
SRF WWTP				
Year	Payment	Interest	Principal	Balance
2022	138,930.36	36,784.53	102,145.83	1,917,265.94
2023	138,930.36	34,891.54	104,038.82	1,813,227.12
2024	138,930.36	32,963.45	105,966.91	1,707,260.21
2025	138,930.36	30,999.62	107,930.74	1,599,329.47
2026	138,930.36	28,999.40	109,930.96	1,489,398.51
<i>Paid off in 2038-Upgrade to Ciity sewer plant & system- 1.86% Interest</i>				
SRF Meter Loan				
Year	Payment	Interest	Principal	Balance
2022	17,780.36	2,184.76	15,595.60	283,534.44
2023	17,780.36	2,069.15	15,711.21	267,823.23
2024	17,780.36	1,952.67	15,827.69	251,995.54
2025	17,780.36	1,835.32	15,945.04	236,050.50
2026	17,780.36	1,717.11	16,063.25	219,987.25
<i>Paid off in 2039-Electronic Meters-.75% interest - forgave 60% of loan</i>				
CB&T Capital Loan				
Year	Payment	Interest	Principal	Balance
2022	177,663.00	24,009.40	153,653.60	610,996.77
2023	177,663.00	18,612.06	159,050.94	451,945.83
2024	177,663.00	13,062.13	164,600.87	287,344.96
2025	177,663.00	7,243.22	170,419.78	116,925.18
2026	118,442.00	1,516.82	116,928.38	-
<i>This Loan is paid off in 2026 - 3.4% Interest</i>				



2022 FY CAPITAL BUDGET INFORMATION

CAPITAL OUTLAY POLICY & OVERVIEW

Capital outlay is defined as expenditures for additions to the general or enterprise fixed assets. Capital assets include buildings, improvements other than buildings, land and equipment.

The City changed the Capital Outlay Policy in the 2016 fiscal year to redefine capital expenditures as those costing more than \$5,000.00 and having a useful life of at least two years. Items less than \$5,000.00 should be charged to a supply or a repair and maintenance category. A number of small purchases may collectively qualify as a capital outlay purchase and be charged to the capital outlay account (for example a bucket truck may need some items attached to the vehicle to improve its use), but placed on the general capital assets only after all purchases have been completed.

In 2016 the City Commission removed its purchasing criteria from the City Code and created a policy adopted by Resolution. The new policy addresses non-budgeted capital items that must come before the Commission to amend the budget along with a budget review of items from \$25,000 to \$50,000 requiring approval from Finance of available funds that includes notification to the City Commission and City Administrator. Purchases over \$50,000, even though they are included in the budget must be approved by the Commission prior to purchase. In 2019 the City Commission updated the policy to include that unbudgeted items under \$10,000 may be approved by the City Administrator after the Finance Director review and as long as it is within the fund budget and does not change the budget fund level.

The Finance Department tracks all Capital Purchases and Projects so that all related expenses are included in the eventual capitalization of the purchase or project. This is reconciled to the Capital Asset reports and to the General Ledger.

The City often saves money within Fund Balances until it has enough reserved funds to complete a large purchase or project. The construction of the Public Works Complex in 2016 is an example of how the City reserved dollars in Fund Balance over several years to accomplish this objective. In 2019 the City obtained a Marion County Community Development Block Grant (CDBG) for \$300,000 to turn the old Complex into a new Community Center, which was constructed in 2020. In the 2022 budget funds will be spent continuing to improve the area around Lake Lillian.

Water and Sewer Impact Fees are built up to offset and enable the use of obtained grant funds for line extensions. Often times the difference in award of grant funds rests in points obtained from matching city dollars for a grant project. In the 2022 budget the City budgets some of the sewer impact fees for upgrades to this utility system.

On March 24, 2021 a Capital Improvements Workshop was held to discuss projects included in the 2022 fiscal year budget. In the 2022 fiscal year budget are American Rescue Plan Act (ARPA) funds that may be spent on Water/Sewer Capital Projects. Those projects will be determined in 2022.

GENERAL FUND CAPITAL PURCHASES & PROJECTS

2022 Capital Purchases/Projects Account Tracking Department Form

Other-CRA or Rec Impacts

Account #		Item/Project Description	Item/Project Cost	Funding Source
01-72-506330	Improve to Lake Lillian	Murals/landscaping/sidewalks	35,200	Rec Impacts
01-72-506330	Improve to Lake Lillian	Improvements to Lake Lillian	120,000	Dock & Cover

Information Technology

Account #		Item/Project Description	Item/Project Cost	Funding Source
01-19-506402	Capital Outlay:Equipment	Cameras & Access Systems	20,000	GF Taxes/WS Revenues
01-19-506402	Capital Outlay:Equipment	Server Backup Battery	7,000	GF Taxes/WS Revenues
01-19-506402	Capital Outlay:Equipment	McCafee Web Gateway	10,000	GF Taxes/WS Revenues
01-19-506402	Capital Outlay:Equipment	Primary Domain Controller	7,500	GF Taxes/WS Revenues
01-19-506402	Capital Outlay:Equipment	PD SQL Server	7,000	Sales Tax
01-19-506400	Capital Outlay-Softwre	PD Laser Fiche	25,000	Sales Tax
Non Capital				
01-19-505105	Tecnology Supplies/Equip	PW laptops	10,000	GF Taxes/WS Revenues

Law Enforcement

Account #		Item/Project Description	Item/Project Cost	Funding Source
01-21-506401	Capital Outlay: Vehicles	Two Vehicles with USDA grant funding	78,000	USDA Grant
01-21-506404	Capital Outlay:Equipment	Equipment for 2 vehicles	27,000	Sales Tax
01-21-506404	Capital Outlay:Equipment	Utility Task Veh (UTV) events etc.	11,500	Sales Tax

Cemetery Maintenance

01-39-506300	Capital Improvements	Old Cemetery-Demolish Shelter	5,000	Cemetery Reserves
01-36-506300	Capital Improvements	1 & 4-Create Pathways, markers	20,000	Cemetery Reserves

PW-Streets-Sales Tax

Account #		Item/Project Description	Item/Project Cost	Funding Source
Sales Tax				
01-41-505320	Tree Removal-ROW-Sales	ROW tree removal project	20,000	Sales Tax
01-41-506304	Capital Improve:Sales Tax	Drainage	330,000	Sales Tax
01-41-506304	Capital Improve:Sales Tax	Upgrade all signs	20,000	Sales Tax
01-41-506304	Capital Improve:Sales Tax	Streets Improvements	226,000	Sales Tax
01-41-506304	Capital Improve:Sales Tax	SideWalks- Lake Lillian ComCtr area	33,500	Sales Tax
01-41-506404	Misc. Sales Tx Equip	Mower	10,000	Sales Tax

GENERAL FUND CAPITAL PURCHASES & PROJECTS

(Cont.)

In the 2022 fiscal year budget the City has budgeted –

Technology items to support and enhance the overall computer systems. Some of these items carry over from year to year or are enhanced in future years. Looking ahead five years helps the City to understand the impact of IT projects and what will be needed to continue in future years.

Lake Lillian Improvements- Lake Lillian Park hosts a number of events each year, has a walking trail, a splash pad and a tot playground. The City of Belleview was founded around this small lake. A Community Center was constructed in 2020 from the old Public Works Complex. In the 2021 budget The City began improvements to Lake Lillian Park that include Event Pedestals, Decorative Lighting, Dock and Picnic areas. Community Redevelopment Agency (CRA) funds and Recreation Impact Funds will be used for these projects. This will improve the deteriorated areas of the Lake Lillian Park area.



Cemetery-Improvements to the City Cemetery began in the 2020 fiscal year using reserved funds. This included the excavation and creation of Cemetery 3. In 2022 the old, falling own shelter will be demolished in the old Cemetery.

Police Vehicles and Equipment- Equipment for two new vehicles will be purchased using a USDA grant that should cover the cost of the two vehicles. Related equipment will be purchased using Local Option Sales Tax. By purchasing vehicles and related equipment from these new revenue sources, the City was able to end its Police vehicle leasing program without additional impact to the budget. If USDA funds or other grant funds are not available, Sales Tax funds will be used to purchase the vehicles along with the equipment.



Streets-Sales Tax funds will be used in 2022 to do sidewalk projects, street projects and drainage projects. These Sales Tax funded projects can be found in Department 41. City will also replace regulatory signs throughout the City.

In November 2020, Marion County Citizens voted to renew the Local Option Penny Sales Tax for another 4 years.

WATER/SEWER FUND CAPITAL PURCHASES & PROJECTS

PW-Water & Sewer				
Account #		Item/Project Description	Item/Project Cost	Funding Source
Water Projects				
01-36-506318	Improve Water System	Security Cameras Wells 5 & 6	20,000	Water Impacts
01-36-506400	Capital Outlay	New CL-2 Bldg@well 5	25,000	Water Impacts
Sewer				
04-36-506333	Capital Project	Manhole Rehab	100,000	Sewer Impacts
04-36-506327	Capital Project	Upgrade LS	100,000	Sewer Impacts
Water/Sewer				
04-36-506328	Capital Project	COVID Recovery Projects	1,200,000	ARPA Funds

The City of Belleview has made it a practice to save money ahead of purchasing equipment, improvements and new construction projects. That commitment to responsible budgeting is evident in looking at the 2016-2017 budgets with Capital Outlay items funded from reserves, combined with multi-million dollar State and County grants, saw sewer lines extended south of the City for several miles, water lines relocated for a State road widening project and a new 2.4 million dollar Public Works Complex constructed.



Dennis Monroe Public Works Complex



In 2022 the Water/Sewer Fund looks at improvements and updates to the existing support elements to the City's utility services. The City also continues to repair and maintain its aging system to minimize the dollar effect of such a task.

The City will also secure funding so it can do the engineering of a future sewer expansion project and the construction of new wells and improvements to its water system.

CAPITAL IMPROVEMENTS TABLES

The Capital Improvement tables are a planning tool for the City as it focuses and forecasts to meet future needs. The tables currently go out five years and include both known and funded purchase/projects as well as projects that the City is still determining funding avenues. Capital Improvements planning will provide for the repair of worn out equipment and facilities and the replacement and/or expansion of obsolete ones as well as enhancing existing facilities available for future growth of the City of Bellevue. This plan, does not include inflation factors as cost revisions are part of the budget process.

CRA & Recreation Impact Fees		General Fund		DEPT. HEAD		City Administrator Sandi McKamey	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR							
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est Cost	2026 FY Est Cost	Assessment of Need
LAKE LILLIAN PARK							
1 Murals, pathways, Landscaping	Rec Impacts	35,200					Murals hold over from 2021. CRA will pay for mural & Landscaping and sales tax will help with sidewalks
Operational Impact	Maintenance						
2 Playground Expansion	CRA			350,000			If available funds are enough to cover.
Operational Impact	Maintenance						
2 Lake Lillian Dock	CRA	120,000					Improvements . Est. Doc cost is 160,00. Roy Abshier has 10,000 donated from a Citizen
Operational Impact	Maintenance						
3 Restrooms	CRA /Impacts					100,000	Look at need as park activities are developed
Operational Impact	Maintenance						
COMMUNITY CENTERS							
1 Cherokee Park	CRA /Rec Impacts		100,000	250,000			Cherokee Park, walking trail, playground, demo building, picnic area gazebo after demolishing the building.
Operational Impact	Maintenance						
LAKE LILLIAN PARK							
1 Pave Walking Trail w/low lighting	CRA & Other						When funds are available
Operational Impact	Maintenance						
2 Stage Area Cover	CRA & Other			75,000			When funds are available
Operational Impact	Maintenance						
Splash Park -Lake Lillian Park	Rec Impact Funds/ CRA				6,500	300,000	Concrete in Mulch area-8,000, Replace filter & Pumps 6,500, Expand 300,000 when funds are avaiable in the future.
Operational Impact	Maintenance						
Total Cost by Year		155,200	100,000	675,000	6,500	400,000	

Finance		General Fund		DEPT. HEAD		Finance Director Marge Strausbaugh	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR							
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est Cost	2026 FY Est Cost	Assessment of Need
1 Equipment-Vehicle	GF Fund Bal		27,000			-	Daily trips to bank and post office, weekly trips to PW to cash out drawers, conferences, meetings.
Operational impact	Maintenance						
Total Cost by Year		-	27,000	-	-	-	

Cemetery Maintenance		General Fund		DEPT. HEAD		PW Director Bruce Phillips	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR							
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est Cost	Assessment of Need
1 Old Cemetery	Cemetery Reserves	5,000					Demo old Shelter
Operational impact	None						
2 Cemetery Improvements	Cemetery Reserves	10,000					Detail pathways in Cemetery 1
Operational impact	Maintenance						
3 Cemetery Improvements	Cemetery Reserves	10,000					Detail Lot markers & pathways in Cemetery 3
Operational impact	Maintenance						
Total Cost by Year		25,000	-	-	-	-	

CAPITAL IMPROVEMENTS TABLES

(Cont)

Information Technology		General Fund		DEPT. HEAD			IT Director Kevin Towne	
				5				
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need	
1 Cameras & Access Systems	GF Taxes/Rev	20,000					2027 20,000, Periodic Replacement	
Operational Impact	None							
2 Network Switch	GF Taxes/Rev		15,000				2027 15,000, Periodic Replacement	
Operational Impact	None							
3 Server battery backup	GF Taxes/Rev	7,000			7,000		Periodic replacement	
Operational Impact	None							
4 Primary domain controller	GF Taxes Rec	7,500			7,500		Periodic Replacement	
Operational Impact	None							
5 City WatchGuard VPN Router	GF Taxes/Rev		5,000				2027 5,000, Periodic Replacement	
Operational Impact	None							
6 NAS Drive	GF Taxes/Rev			8,000			2027 8,000, Periodic Replacement	
Operational Impact	None							
7 City SQL Server	GF Taxes/Rev		7,000				2027 8,000, Periodic Replacement	
Operational Impact	None							
8 Server Infrastructure & SAN	GF Taxes/Rev				85,000		Replacement needed	
Operational Impact	None							
9 McAfee Web Gateway	GF Taxes/Rev	10,000					Replacement needed	
Operational Impact	None							
10 10Zig Clients	GF Taxes/Rev		20,000				Upgrades the City's current 10Zig system.	
Operational Impact	None							
11 Desktop Infrastructure & SAN	GF Taxes/Rev		130,000				2027 130,000, Periodic Replacement	
Operational Impact	None							
Total Cost by Year -Information Tech.		44,500	177,000	8,000	99,500			

Information Technology		General Fund		DEPT. HEAD			IT Director Kevin Towne	
5								
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est Cost	Assessment of Need	
Non-Capital Items for IT Tracking								
1 Surface Pro Replacement	GF Taxes/Rev		12,000				2027 12,000, Periodic Replacement	
Operational Impact	None							
2 PW Laptops	GF Taxes/Rev	10,000			10,000		Moved from 2021 fy to 2022 fy. Periodic Replacement	
Operational Impact	None							
3 IT Surface Pro	GF Taxes/Rev				2,500		2027 12,000, Periodic Replacement	
Operational Impact	None							
Total Cost by Year -Information Tech.		10,000	12,000		12,500			
Software-Non-Capital								
1 Microsoft Enterprise	GF Taxes/Rev	25,000	25,000	25,000	25,000	25,000	Annual Maintenance	
Operational Impact	None							
2 Datto Backup	GF Taxes/Rev	27,000	30,000	30,000	30,000	30,000	Annual Maintenance	
Operational Impact	None							
3 Sharegate Software	GF Taxes/Rev	4,500				4,500	Periodic Replacement/Update	
Operational Impact	None							
Total Cost by Year -Information Tech.		56,500	55,000	55,000	55,000	59,500		

Law Enforcement		General Fund		DEPT. HEAD			Police Chief Terry Holland	
				PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR				
Cap Project/Need Impact on Operations	Proposed Funding Src	2022FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need	
1 Laptops Police Dept.	Automation		54,000		-	-	Periodic Replacement	
Operational impact	Maintenance				-	-		
2 Police Dept Workstations	Automation		5,000		-	-	Periodic Replacement	
Operational impact	None				-	-		
1 Vehicle	USDA Grant	78,000			-	-	Equipment for match is out of Sales Tax	
Operational impact	Maintenance				-	-		
Total Cost by Year-Police Automation		-	59,000	-	-	-		

CAPITAL IMPROVEMENTS TABLES

(Cont)

SALES TAX REVENUE		General Fund					Accounting	
PROPOSED SALES TAX REVENUE BY YEAR								
	2021 FY Rev	Est	2022 FY Est. Rev	2023 FY Est. Rev	2024 FY Est. Rev	2025 FY Est. Rev	Total Estimated	Remaining at end of second renewal of LOSTax
	550,000		710,000	717,100	724,271	185,000	2,886,371	Current Sales Tax Cycle
Law Enforcement-Sales Tax		General Fund			DEPT. HEAD		Police Chief Terry Holland	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR								
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need	
1 Vehicle Equipment	Sales Tax	27,000	27,000	30,000	30,000	32,000	1 vehicle using Sales Tax or 2 vehicles w/USDA grant and this will be the match for the 75,000 to 50,000 grant. Sales Tax Equipment is 27,000. The Rest is USDA for the vehicles.	
Operational impact								
2 LaserFiche Software	Sales Tax	25,000						
Operational impact	Maintenance							
3 Utility Task Vehicle	Sales Tax	10,000					Use for community service such as events and other activities	
Operational impact	Maintenance							
4 PD SQL Server	GF Taxes/Rev	7,000			8,000		Replacement needed	
Operational Impact	None							
Total Cost by Year		62,000	27,000	30,000	30,000	32,000		
Public Works -Streets -Sales Tax		General Fund			DEPT. HEAD		PW Director Bob Titterington	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR								
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need	
1 Street Improvement	Sales Tax	226,000	250,000	250,000	250,000	250,000	No Specific projects designed. Will save as needed.	
Operational Impact	None							
2 Drainage	Sales Tax	360,000	250,000	250,000	250,000	250,000	55th Ave, Drainage; 107th Street, 113th Street (Designated areas-design not completed)	
Operational Impact	None							
3 Replace Regulatory Signage	Sales Tax	20,000					This would be done as a project to bring the whole City up to date.	
Operational impact	None							
4 Sidewalks @ Lake Lillian	Sales Tax	38,999					This would be done as a project to bring the whole City up to date.	
Operational impact	None							
Total Cost by Year		644,999	500,000	500,000	500,000	500,000		
Misc.-Sales Tax		General Fund			DEPT. HEAD		PW Director Bob Titterington	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR								
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need	
1 Building	Taxes/WS		15,000	100,000	750,000	100,000	Need for additional offices that can be funded, at lease partially by Sales Tax Funds	
Operational Impact	Maintenance							
Total Cost by Year			25,000	125,000	750,000	100,000		
Public Works -Streets		General Fund			DEPT. HEAD		PW Director Bob Titterington	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR								
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need	
1 55th Ave Rd-Resurface	County TIP Funds		250,000				County may do this project	
Operational impact	None							
Total Cost by Year		-						
Public Works -Gas Tax		General Fund			DEPT. HEAD		PW Director Bob Titterington	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR								
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need	
Local Option Gas Tax Funded								
1 119th extention	49-Gas Tax		225,000				In front of PW Complex new well area.	
Operational impact								
Total Cost by Year		703,998	1,015,000	725,000	2,000,000	-		
Public Works -Gas Tax		General Fund			DEPT. HEAD		PW Director Bob Titterington	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR								
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need	
2nd Local Option Gas Tax Funded-Constructi								
2 Street Resurfacing & Striping project	49-Streets Gas/Sales Tx						Most of these will come from Sales Tax, however, restriping projects may come from here.	
Operational impact					-			
Total Cost by Year		-	-	-	-	-		

CAPITAL IMPROVEMENTS TABLES

(Cont)

Public Works - Water/Sewer		Water Sewer Fund		DEPT. HEAD		PW Director Bob Titterington	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR							
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	2025 FY Est. Cost	2026 FY Est. Cost	Assessment of Need
WATER/WASTEWATER, COLLECT, TRANSMIT, TREAT & DISPOSE PROJECTS/NEEDS							
1 Security Camera - Wells 5	Water Impacts	20,000				-	
Operational impact	Maintenance					-	
2 New CL-2 Bldg@Well #5	Water Impacts	25,000				-	
Operational impact	Maintenance					-	
3 New meters for Spruce/Base	Water Impacts	20,000				-	
Operational impact	Maintenance					-	
4 Manhole Rehab	Sewer Impacts	50,000	50,000	50,000	50,000	50,000	Getting an evaluation done and best plan for update to system.
Operational impact	Maintenance					-	
4 Upgrade Radio Controls-reuse	Sewer Impacts		8,000			-	
Operational impact	Maintenance					-	
5 AUMA actuator mortors/valves	Sewer Impacts	35,000				-	
Operational impact	Maintenance					-	
Total Cost by Year - W/S Impacts		150,000	58,000	50,000	50,000	50,000	

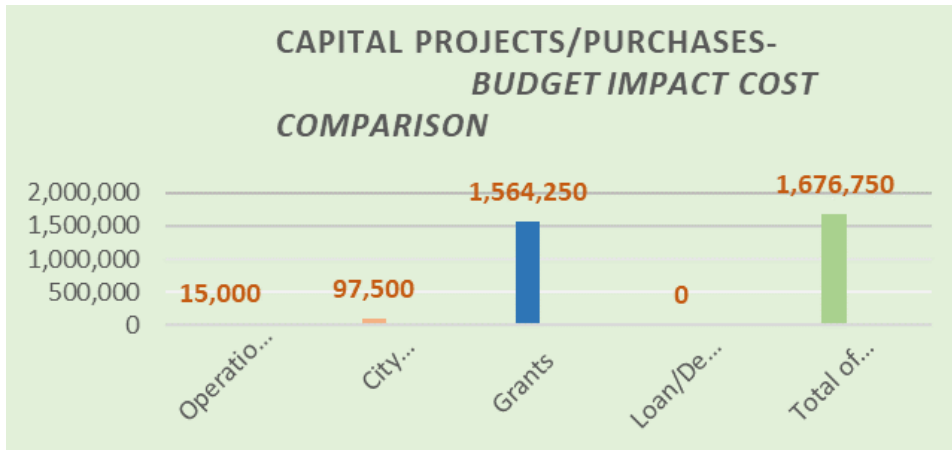
Public Works - Water/Sewer		Water Sewer Fund		DEPT. HEAD		PW Director Bob Titterington	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR							
Cap Project/Need	Proposed	2022 FY	2023 FY	2024 FY	2025 FY	2026 FY	Assessment of Need
Impact on Operations	Funding Src	Est. Cost	Est. Cost	Est. Cost	Est. Cost	Est. Cost	
WATER/WASTEWATER, COLLECT, TRANSMIT, TREAT & DISPOSE PROJECTS/NEEDS							
1 Drill/Construct WTP & #3 Well #7WTP #3 Distribution System	SRF Loan	5,256,000				-	Design permit should be done in 2021 year so that this can be constructed in 2022 year.
Operational impact	Maintenance					-	
3 Construct Re-rate	SRF Loan	1,220,000				-	Construct the re rate
Operational impact	Maintenance					-	
4 Design/Permit/Const 0.8 to 1.2 MGD	SRFLoan	1,300,000		15,000,000		-	Design and then construct WWTP expansion
Operational impact	Maintenance					-	
Total Cost by Year - Sewer Impacts		7,776,000	-	15,000,000	-	-	

DEPARTMENT - Water/Sewer		Water Sewer Fund		DEPT. HEAD		PW Director Bob Titterington	
PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR							
Cap Project/Need Impact on Operations	Proposed Funding Src	2022 FY Est. Cost	2023 FY Est. Cost	2024 FY Est. Cost	20245FY Est. Cost	2026 FY Est. Cost	Assessment of Need
WASTEWATER COLLECTION & TREATMENT FUTURE PROJECTS (PER UTILITY SERVICE MASTER PLAN)							
1 Upgrade LS 22	Sewer Impacts	50,000					
Operational impact	Maintenance						
2 Upgrade LS 23	Sewer Impacts		50,000				
Operational impact	Maintenance						
3 Upgrade LS 24	Sewer Impacts			50,000			
Operational impact	Maintenance						
4 Future LS upgrades	Sewer Impacts						
Operational impact	Maintenance						
Total Cost by Year		50,000	50,000	50,000	-		

Note: Capital projections are currently looking to 5-year forecasting mainly because large projects over the past 10 years have been completed. This will soon change as the City sets up its long-range water/sewer projects and determines building needs to address future growth. Belleview has traditionally been a slow growing community. That is expected to begin to change in the next five years. The 2022 and 2023 fiscal years should be important capital planning years as the City moves forward and will need to look further than five years for capital planning.

IMPACT OF CAPITAL IMPROVEMENTS ON 2022 FY BUDGET

General Fund						
IT Equipment	1,000	6,000				7,000
Street/Sidewalk repair		1,000	1,000			2,000
PW Equipment		2,000				2,000
Median Mowing		1,000	1,000			2,000
Police Equipment						-
Police Vehicle purchase (2 veh)		2,000				2,000
CRA						
Lake Lillian Lights	10,000					10,000
Lake Lillian Event Pedestals	1000	500				1,500
Water/Sewer Fund						
Security Cameras	100					100
Manhole Rehab						0
Upgrade Lift Stations						0
						\$ 26,600



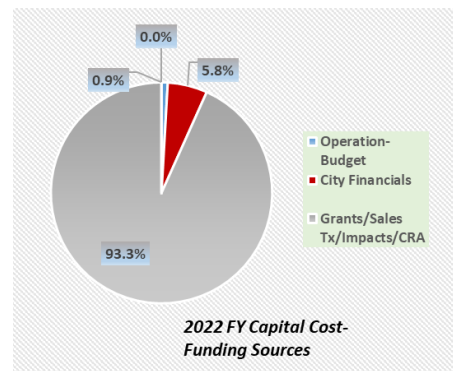
IMPACT OF CAPITAL IMPROVEMENTS ON 2022 FY BUDGET (Cont.)

Because the City has saved money over the years, collected Impact Fees from new development, Local Option Sales Tax for Police and Street Projects, CRA Funds and obtained State Grants, the impact of 1.6 million dollars of capital projects and purchases is a 5.8% cost to the City's budget.

Capital Projects/Purchases - Funding Source Comparison

CIP Projects/Purchases	Additional Operations Costs	Paid from City Financials	<i>Paid from</i> Impact Fees Grants/CRA Sp Sales Tax	<i>Paid from</i> Loans Debt
General Fund				
IT Equipment	5,000	96,500		
Street/Sidewalk repair	3,000		259,500	
PW Equipment	2,000	1,000		
Tree Removal			20,000	
Drainage			330,000	
Signs			20,000	
Police Vehicle (2)/Equipment	2,000		116,500	
CRA				
Event Poles and Electricity Lake Lillian	3,000		162,250	
Lights around Lake Lillian			45,000	
Water/Sewer Fund				
Railing replacement			25,000	
Auma Actuators			36,000	
Manhole liners			50,000	
Lift Station replacement			500,000	
Total Cost	15,000	97,500	1,564,250	0

The cost to the 2022 fiscal year operational budget is 97,500 dollars (or 5.8%) out of a total cost of \$1,564,250 of Capital Improvement purchases and projects. The largest funding source of these projects is from grants, special sales tax for Police and Street related projects, Impact Fees and CRA (93.3%). Most importantly, there was no debt incurred for any of these capital projects and purchases.





2022 FY PERSONNEL INFORMATION

AUTHORIZED POSITIONS AND COMPENSATION PLAN

In 2013 (for fiscal year 2014 implementation) the City Commission authorized an in-house Compensation and Classification study be completed to update the 2009 Plan pay-grade schedule. The 2009 plan anticipated that the pay-grades would maintain a marketable level by automatic cost of living increases. Due to depressed economic cycles, this objective was not met, therefore, requiring adjustments to the existing pay-grade scale.

Methodology for implementation of the proposed updated pay-grade schedule was created utilizing 2014 proposed cost of living and merit increases applied to all positions (except for probationary positions and then a 5% probationary adjustment was used). Determination utilizing mathematical means was then made using years of service as to how the new salary for that position fit into the new pay-grade at the entry level, the quarter to maximum level, and the halfway to maximum level.

In 2019 the City hired Cody & Associates, Inc. to do a *Classification, Compensation and Benefits Study* for all City positions. All employees whose salaries were below the new ranges were in line for adjustments. Additionally, in accordance with the study, a 2% per years of service in the positions with a cap of 15 years was used to determine the final adjustments. This alleviated salary compression in the paygrades. Any employee whose salary fell above the same adjustment criteria, was awarded a 2% cost of living adjustment. The Adjustments were implemented July 1, 2019 rather than October 1, 2019.

By referendum vote of the citizens of the State of Florida, the minimum wage is mandated to be at \$15 per hour in five years. Therefore, in the 2022 fiscal year budget the City begins that process with a 10% adjustment to all paygrades both minimum and maximums. By doing this adjustment each year the City will maintain the integrity of its existing pay grade schedule. The City started with 10% in 2022 to jump start the five year process, anticipating that at least 6% will be needed in the four years after 2022. In addition all positions within the paygrades were increased by 10% to reduce compacting new employee wages with those that have been in the same positions for a number of years; something that was corrected with the implementation of the 2019 compensation plan and paygrade schedule.

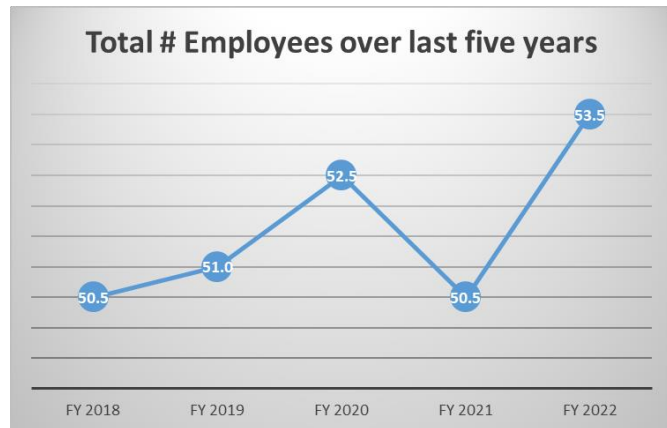
APPROVED 2021-2022 FY COMPENSATION PAY-GRADES

CITY OF BELLEVUE 2021-2022 FY EMPLOYEE PAYGRADE SCHEDULE						
Pay Grade	2021 / 2022 Compensation Plan Position Title	Exempt / Non-Exempt	Hourly Minimum	Salary Maximum	Annual Salary	
					Minimum	Maximum
5	Crossing Guard	N	\$11.94	\$17.91	\$24,832.50	\$37,249.30
5	Janitor / Custodian	N	\$11.94	\$17.91	\$24,832.50	\$37,249.30
7	Customer Service Representative I	N	\$13.16	\$19.74	\$27,377.90	\$41,066.30
7	Maintenance Technician I	N	\$13.16	\$19.74	\$27,377.90	\$41,066.30
8	Maintenance Technician II	N	\$13.82	\$20.73	\$28,746.30	\$43,120.00
8	PD Records Data Specialist	N	\$13.82	\$20.73	\$28,746.30	\$43,120.00
9	WS Utility Service Technician I	N	\$14.51	\$21.77	\$30,184.00	\$45,276.00
9	Customer Service Representative II	N	\$14.51	\$21.77	\$30,184.00	\$45,276.00
10	Facilities Maintenance Technician	N	\$15.24	\$22.86	\$31,693.20	\$47,539.80
10	Maintenance / Inventory Technician	N	\$15.24	\$22.86	\$31,693.20	\$47,539.80
10	Parks/Services Technician	N	\$15.24	\$22.86	\$31,693.20	\$47,539.80
11	WS Utility Service Technician II	N	\$16.00	\$24.00	\$33,278.30	\$49,916.90
11	Customer Service Specialist	N	\$16.00	\$24.00	\$33,278.30	\$49,916.90
11	Development Services Technician	N	\$16.00	\$24.00	\$33,278.30	\$49,916.90
11	Police Officer Recruit	N	\$16.00	\$24.00	\$33,278.30	\$49,916.90
12	Accounting Technician	N	\$16.80	\$25.20	\$34,941.50	\$52,412.80
12	Events & Promotions Specialist	N	\$16.80	\$25.20	\$34,941.50	\$52,412.80
12	Finance & Utilities Accounting Technician	N	\$16.80	\$25.20	\$34,941.50	\$52,412.80
12	HR / RM Administrative Assistant	N	\$16.80	\$25.20	\$34,941.50	\$52,412.80
12	Permit & Licensing Specialist I	N	\$16.80	\$25.20	\$34,941.50	\$52,412.80
12	Plant Operator	N	\$16.80	\$25.20	\$34,941.50	\$52,412.80
12	Zoning / Code Enforcement Technician	N	\$16.80	\$25.20	\$34,941.50	\$52,412.80
13	Accounting Technician II	N	\$17.64	\$26.46	\$36,689.40	\$55,033.00
13	Finance & Utilities Technician II	N	\$17.64	\$26.46	\$36,689.40	\$55,033.00
13	Computer Technician / End User Support	N	\$17.64	\$26.46	\$36,689.40	\$55,033.00
13	Permit & Licensing Specialist II	N	\$17.64	\$26.46	\$36,689.40	\$55,033.00
13	Utility Service Technician III	N	\$17.64	\$26.46	\$36,689.40	\$55,033.00
14	Exec Asst to the Public Works Director	N	\$18.52	\$27.78	\$38,523.10	\$57,785.20
14	Exec Asst to the Chief of Police	N	\$18.52	\$27.78	\$38,523.10	\$57,785.20
14	UB Accounting Supervisor	N	\$18.52	\$27.78	\$38,523.10	\$57,785.20
14	Permit & Licensing Specialist III	N	\$18.52	\$27.78	\$38,523.10	\$57,785.20
14	Planning/Zoning/Code Enforcement Tech I	N	\$18.52	\$27.78	\$38,523.10	\$57,785.20
15	Accountant I	N	\$19.45	\$29.17	\$40,449.20	\$60,673.80
15	Exec Asst to City Administrator	N	\$19.45	\$29.17	\$40,449.20	\$60,673.80
15	Technology Support Specialist	N	\$19.45	\$29.17	\$40,449.20	\$60,673.80
15	Planning/Zoning/Code Enforcement Tech II	N	\$19.45	\$29.17	\$40,449.20	\$60,673.80
16	Police Officer	N	\$20.42	\$30.63	\$42,472.10	\$63,707.60
16	Planning/Zoning/Code Enforcement Tech II	N	\$20.42	\$30.63	\$42,472.10	\$63,707.60
17	Chief Plant Operator	N	\$21.44	\$32.16	\$44,595.10	\$66,893.20
18	Police Officer First Class	N	\$22.51	\$33.77	\$46,825.90	\$70,238.30
18	Technology Support Specialist II	N	\$22.51	\$33.77	\$46,825.90	\$70,238.30
19	Police Corporal	N	\$23.64	\$35.46	\$49,166.70	\$73,749.50
21	Technology Support Specialist III	N	\$26.06	\$39.12	\$54,205.80	\$81,364.80
22	Field Operations Supervisor	N	\$27.36	\$41.05	\$56,916.20	\$85,374.30
23	Police Sergeant	N	\$28.73	\$43.10	\$59,761.90	\$89,643.40
25	City Clerk	E			\$65,887.80	\$98,831.70
25	HR/Risk Management Manager	E			\$65,887.80	\$98,831.70
25	Deputy Finance Director	E			\$65,887.80	\$98,831.70
25	Lieutenant	E			\$65,887.80	\$98,831.70
30	Finance Director	E			\$84,091.70	\$130,342.30
30	Information Technology Director	E			\$84,091.70	\$130,342.30
30	Development Services Director	E			\$84,091.70	\$130,342.30
30	Chief of Police	E			\$84,091.70	\$130,342.30
30	Public Works Director	E			\$84,091.70	\$130,342.30
34	City Administrator	E			\$102,214.20	\$158,431.90

SCHEDULE PERSONNEL – 2022 FY – EMPLOYEE CHANGES

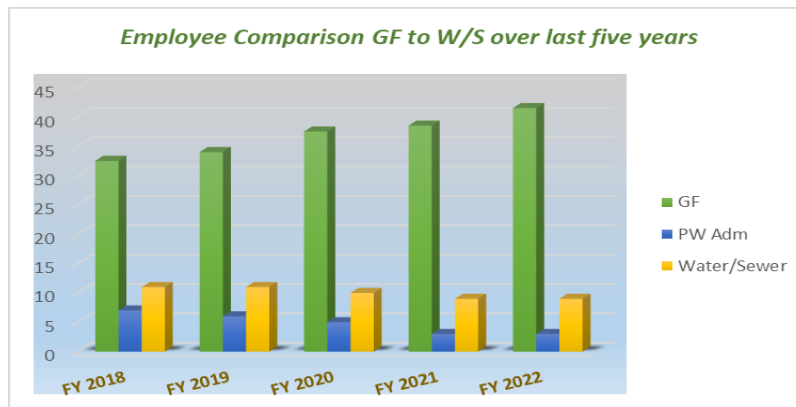
Hiring Authority:

Department Heads can currently hire into vacant positions as applicable. Additional employees and changes in employee positions, job descriptions or rearrangement of duties must be approved by the City Administrator within the budget structure. The City Administrator appraises the City Commission of any changes in the “Essential Employees” schedule. An updated “Essential Service” staffing policy, is also provided at budget time each year. Mid-year in the 2021 fiscal year (the employee base was 50.5 down 2 employees from 2020 fiscal year), the City brought back a Finance position and a Parks position along with adding a Development Services position in lieu of the increasing growth workload. This increases the 2020 fiscal year employee base from 52.5 to 53.5 in the 2022 fiscal year budget.



Of the 53.5 there are 9 Water/Sewer field employees of which 2 are the plant operators and 3 Water/Sewer Administrative Employees in the 2022 fiscal year budget. The Public Works Director and the Executive Assistant to the PW Director oversee the Water/Sewer operations in addition to the General Fund Public Works departments of Streets and Parks. Additionally, there are 3 Finance Department personnel that coordinate the Utility Billing and Customer Service areas of Water and Sewer related functions.

In the 2022 fiscal year budget there are 41.5 General Fund employees. This includes Administration, Finance, IT, Development Services, Police and Streets/Parks.



DEPARTMENT STAFFING BY FISCAL YEAR

DEPARTMENT STAFFING BY FISCAL YEAR					
	2017/18	2018/19	2019/20	2020/21	2021/22
Administration					
City Administrator	1.0	1.0	1.0	1.0	1.0
Promotions & Event Coordinator	0.0	0.5	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0	1.0
Human Resources/Risk Management	1.25	1.50	2.00	2.00	2.00
Finance					
Finance Director	1.0	1.0	1.0	1.0	1.0
Customer Service/Utility Billing	4.0	3.0	3.0	3.0	4.0
Accounting	2.75	3.50	3.0	3.0	3.0
Development Services					
Development Services Director	1.0	1.0	1.0	1.0	1.0
Zoning/Code Enforcement	1.0	1.0	1.0	1.0	1.0
Building Department Staff	1.0	1.0	1.0	1.0	1.0
Development Services Staff	0.0	0.0	0.0	0.0	1.0
Information Technology					
IT Director/Director	1.0	1.0	1.0	1.0	1.0
End User Support Technician	0.0	0.0	1.0	1.0	1.0
Police Department					
Police Chief	1.0	1.0	1.0	1.0	1.0
Lieutenant and Detective	2.0	2.0	2.0	2.0	2.0
Sworn Officers	11.0	12.0	12.0	12.0	12.0
Administrative Support	2.0	2.0	2.0	2.0	2.0
Crossing Guard	0.5	0.5	0.5	0.5	0.5
Public Works					
PW Director/Engineer	1.0	1.0	1.0	1.0	1.0
Administration	1.0	1.0	1.0	1.0	1.0
Field Operations Supervisor	1.0	1.0	0.0	0.0	0.0
PW-Janitor	1.0	1.0	1.0	1.0	1.0
Parks & Streets Division					
Parks & Streets-Supervisor	1.0	1.0	1.0	0.0	0.0
Parks Service Worker	0.0	0.0	0.0	0.0	1.0
Maintenance Technicians	5.0	4.0	4.0	4.0	4.0
Sewer Treatment Plant Division					
Chief Plant Operator	1.0	1.0	1.0	1.0	1.0
Plant Operator	1.0	1.0	1.0	1.0	1.0
Utilities/Facilities Division					
Oversight of Field Operations	1.0	1.0	1.0	1.0	1.0
Construction Inspector	1.0	1.0	1.0	0.0	0.0
PW-Building/Grounds Maintenance	1.0	0.0	1.0	1.0	1.0
PW - Inventory Tech/Mechanic	1.0	1.0	1.0	1.0	1.0
Utility Technicians	3.0	4.0	4.0	4.0	4.0
TOTAL APPROVED POSITIONS	50.5	51.0	52.5	50.5	53.5

PERSONNEL – 2022 FY – APPROVED POSITION

Approved Positions Fiscal Year 2021/2022

Administration Department

City Administrator	1 Chief Administrative Official
Administrative / Promotions	1 Events & Promotions Coordinator
City Clerk's Office	1 City Clerk
HR/Risk Management Office	1 Human Resources Manager
HR/Risk Management Office	1 Human Resources / Risk Staff
Total Administration	5

Finance Department

Finance Director	1 Department Head
Accounting, Audit Prep, System Manager	1 Deputy Finance Director
Cemetery, Accounting	2 Accounting Staff
Utility Billing Office	2 Utility Billing Staff
Customer Service Office	2 Customer Service Staff
Total Finance	8

Development Services

Development Services Director	1 Department Head
Zoning / Code Enforcement	1 Code Enforcement Officer & Zoning
Building Department	1 Building Permit & Licensing
Development Service	1 DS Staff
Total Development Services	4

Information Technology

Information Technology Director	1 Department Head
IT Support	1 End User Support Technician
Total Information Technology Department	2

Police Department

Chief of Police	1 Department Head
Administrative - Sworn	2 1 - Lieutenant; 1 - Detective
Sworn Officers	12 11 - LEO's; 1 - SRO: Belleview Elementary
Administrative - Support	2 Sr Compliance Mgr / Records Specialist
Crossing Guard	0.5 Seasonal Crossing Guard
Total Police Department	17.5

Public Works

Public Works Director	1 Department Head
Administrative	1 Executive Assistant to PWD
Janitorial	1 Janitor
Sewer Treatment Plant Division	
Chief Water / Wastewater Plant Operator	1 Chief Operator
STO	1 Sewer Treatment Plant Operator
Utilities / Facilities Division	
Field Operations Supervisor	1 Oversight of Field Operations
Fleet / Inventory Maintenance	1 Mechanic / Inventory Technician
Facilities / Grounds Maintenance	1 Facilities / Grounds Maintenance Tech
Park Services	1 Park Service Worker
Water / Sewer Field Techs	4 Water / Sewer Field Technicians
Maintenance Techs	4 Streets / Parks Maintenance Technicians
Total Public Works	17

F/Y 20/22 Essential Employees	53.5
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Resolution 21-10 Essential employees approved September 8, 2021

Note: Growth is driving the increase in total employee numbers. Added are a customer service rep, a development service rep and a parks and rec service tech.

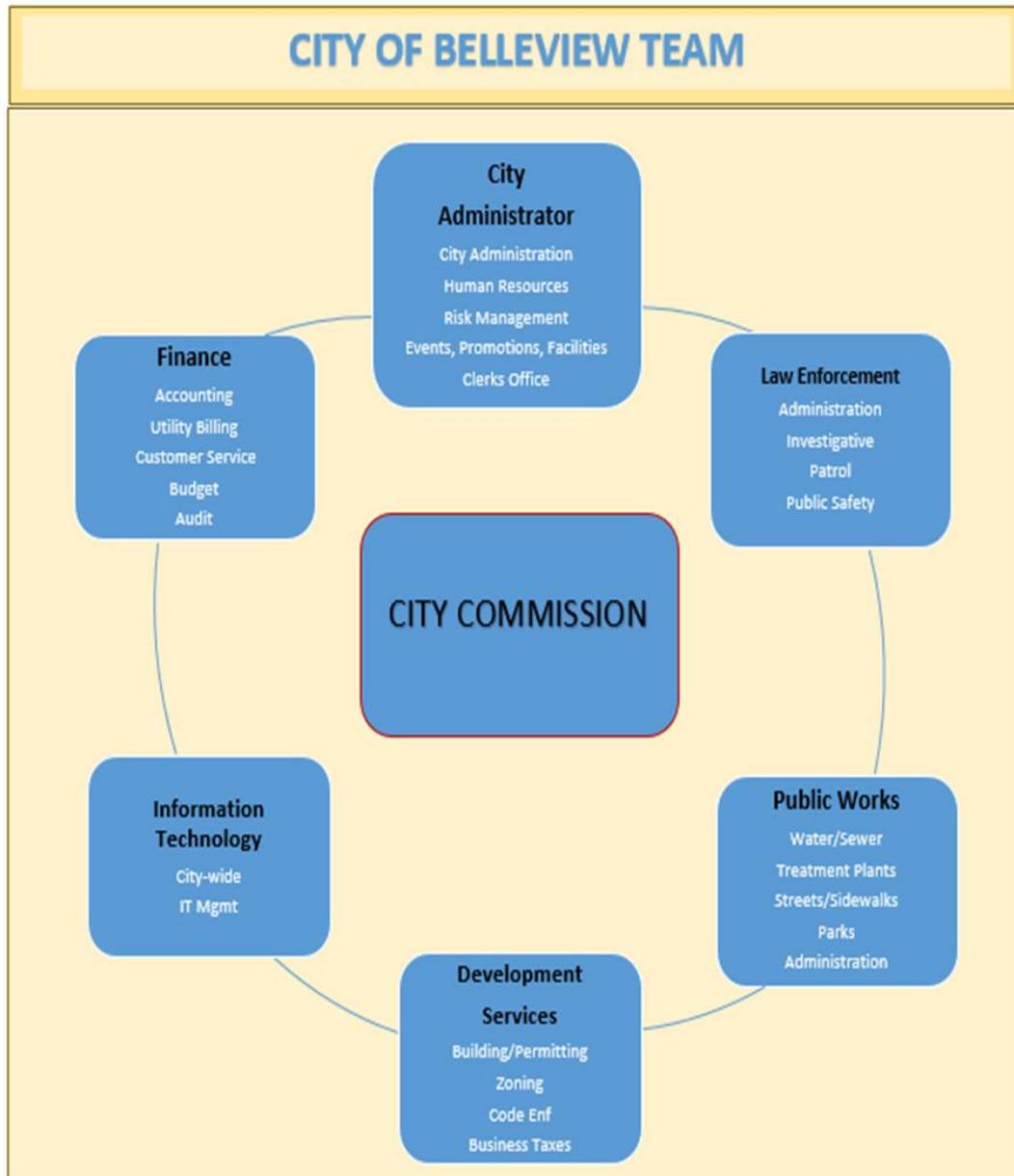
2022 FISCAL YEAR-EMPLOYEE HOLIDAY SCHEDULE

Holiday schedules are created for each fiscal year and start with the October 1 fiscal year beginning date. Holidays that occur on a date normally worked are subsequently days the City services are closed (except for Police Officers patrol) and employees are not required to work. Holidays that fall when employees are not working are awarded as a Floating Holiday that can be taken off on another date of the employees choosing within the fiscal year and approved by their departments. New in the 2022 fiscal year is the option for employees to state October 1 that they want the floating holiday to be added the pay week it occurs and paid at straight time. The employee can still have the option of a floating holiday taken at another time as before, they just have to state that option by October 1 of each fiscal year.

F/Y 2021 / 2022 Holiday Schedule

Holiday	Date
Veteran's Day	November 11, 2021
Thanksgiving Day	November 25, 2021
Day After Thanksgiving	November 26, 2021
<i>Christmas Eve Day</i>	December 24, 2021
Christmas Day	December 25, 2021
New Year's Day	January 1, 2022
MLK Day	January 17, 2022
Memorial Day	May 30, 2022
Independence Day	July 4, 2022
Labor Day	September 5, 2022

2022 FISCAL YEAR-CITY OF BELLEVIEW TEAM



The City of Bellevue redesigned its City-wide organizational chart a few years ago to move the City away from outdated hierarchy management and towards a “team management” concept. Only through a strong *team* of employees, *working together* can the *optimal service* be provided for the Bellevue Citizens!

Team Working Together=Optimal Service



GENERAL FUND
2022 FY
DEPARTMENT
BUDGET
EXPENDITURE DETAIL

Working Together to Serve Bellevue Citizens




BELLEVIEW GENERAL FUND FUNDING SOURCES

DEPARTMENT FUNDING SOURCES

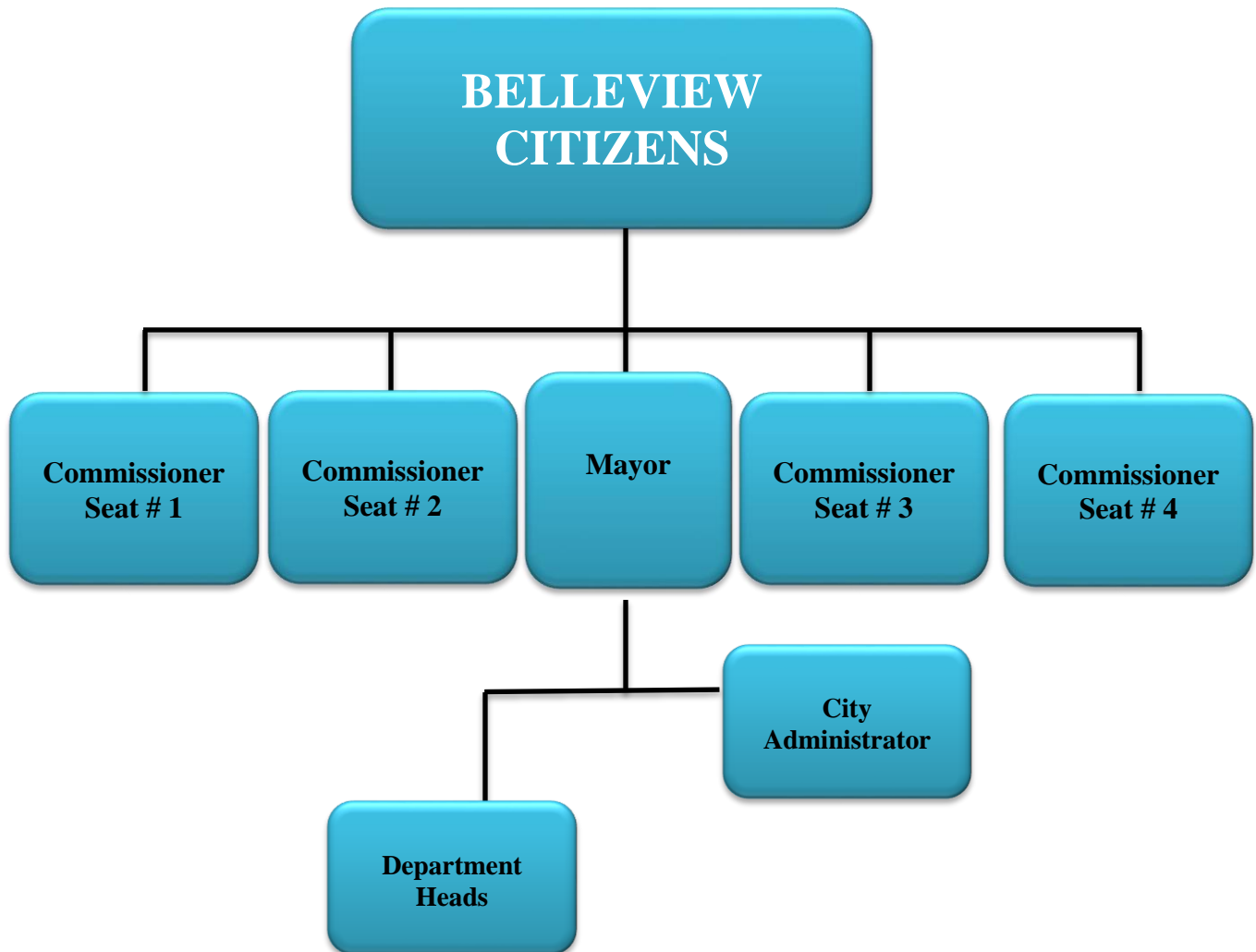
Fiscal Year 2022

Fund	City Departments	2022 FY Budgeted Expenses	Funding Source(s)	Source Categories	2022 FY Budgeted Revenues
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GENERAL FUND

Transfers Out	65,725	Taxes for CRA		Property Taxes	1,309,693
Commission	107,123	Taxes, Fees, Charges		Utility, Communication, Business Taxes	369,645
Executive/Administrative	677,926			Building Permits	295,400
Finance (& Customer Service/UB)	732,367			Electric, Gas, Solid Waste Franchise Fees	485,700
Debt Service	177,663			Grants, State Shared Revenue	811,728
Development Services	580,684			Development related Fees	15,500
Information Technology	484,952	Taxes, Fees, Charges		Fines, Police Related Fees	182,217
Police	1,870,286			Misc. Revenue	129,944
Cemetery	33,490			Transfers in from Water/Sewer, Rec, CRA for use of GF facilities, departments, Rec Projects	1,594,306
Recreation & Parks	351,198			Reserves for projects Purchases	270,274
Development Services Permitting Clerk Offset	16,800			Other Revenue	Paid by Building Inspection Service
Garbage	360,000	Garbage, Recycling Fees		Garbage Fees taken in from customers	407,419
Gas Tax Street Projects	1,273,912	Gas Taxes		Local Option & 2nd Local Option Gas Tax & Sales Tax	843,500
Police Vehicles/Equipment	116,500			Local Option Sales Tax for PD & Transportation	116,500
General Fund Expenses	6,848,626	General Fund Revenue			6,848,626

COMMISSION ORGANIZATIONAL CHART



BELLEVIEW CITY COMMISSION

The City Commission is the governing body of the City, consisting of a Mayor/Commissioner and four Commissioners. The Mayor and Commissioners serve four-year terms with elections being held every even year for two to three seats at a time.

Commission					
ELECTED POSITIONS	FY	FY	FY	FY	FY
	2017-18	2018-19	2019-20	2020-21	2021-22
Mayor -	1	1	1	1	1
Commissioner - Seat 1	1	1	1	1	1
Commissioner - Seat 2	1	1	1	1	1
Commissioner - Seat 3	1	1	1	1	1
Commissioner - Seat 4	1	1	1	1	1
	5	5	5	5	5

While the Mayor/Commissioner serves as the official head of the City, all Commissioners share equal voting powers, with the Mayor voting last and thereby being the potential tie-breaker. The Commission hires all Department Heads and appoints the City Attorney as well as the City Administrator. The City Attorney is the legal advisor for the City and all of its officers in matters relating to their official duties.

The City Administrator is the Chief Administrative Official and coordinates all business and activity of the City working with the Mayor, Commissioners and Department Heads to operate the City. The City Administrator oversees the Executive/Administrative Department that includes the City Clerk, Human Resource and Events Coordination areas.

The Commission also appoints the various board members and consultants, approves the ordinances and resolutions, the annual budget and subsequent amendments, all interlocal, development agreements, franchise and miscellaneous agreements, the types and levels of services to be provided, as well as approving all land use and zoning changes.

The City Commission has labeled the City as the “*City with Small Town Charm*”. They also approved the City mission statement, which is placed on all City ID badges. That mission statement is:

The City of Belleview and its employees are dedicated to maintaining our old Florida heritage and small town charm while striving for excellence in improving the overall quality of life.

CITY COMMISSION GOALS & OBJECTIVES

FISCAL YEAR 2021 ACCOMPLISHMENTS

- Promoted annexation and growth along the 441 South Corridor
- Began to remove blighted conditions from the old Public Works Complex site and Cherokee Park
- Purchased Bacon property and removed structure so that the lot remains a grassy lot to help with drainage issues.
- Continued to support economic growth in Belleview
- Addressed COVID-19 with virtual Commission meetings, suspension of utility penalties, fees and cut off of services.
- Approved improvements to Lake Lillian Park.

FISCAL YEAR 2022 GOALS AND OBJECTIVES

- Continue to promote annexation and growth along the 441 South Corridor
- Address parking and sidewalk needs
- Remove blighted conditions from Cherokee Park
- Rehab the Cherokee Park Community Center or remove for more park activities
- Look at future events and ways to help Belleview as it grows
- Continue to support economic growth in Belleview

CITY COMMISSION GOALS & OBJECTIVES (Cont)

CITY COMMISSION GOALS FOR FISCAL YEAR 2021-2022

2022 FY City Commission Goals		Objectives	Output	Outcomes
1	Parks and Recreation: Construct event pedestals and electrical upgrades. Prioritize needs for available future funds. Clean up the old Cherokee Park area and look at ways in can be renovated for future uses.	Redevelops the park areas for park, recreation and community activities. Provides a new community function for this park area.	Utilizes Fund Balance and Special Revenue dollars reserved for this purpose to analyze, engineer and prepare both properties for these new uses. The City will do cost analysis and planning to guide future available funds.	Improves Lake Lillian Park and Cherokee Park. Provides citizens with a community events and gathering places for all ages.
2	Economic Development: A commitment to stronger support of Belleview economic development via the Downtown Belleview Community Redevelopment Area, events and promotion of the City, the installation of sewer lines along the Hwy. 441 Commercial Corridor and to a newly developing intensive commercial area, and includes a more intense plan for annexation along that commercial corridor.	Strengthens the City's ability to promote and entice new business development to Belleview. Takes more commercial use businesses off septic systems and onto the City sewer system and reduces blighted areas in the City.	Requires reworking ordinances that will encourage and enhance economic development. Requires finishing the CRA set up and planning for future spending priorities of the tax increments contained within the CRA. Requires looking at demographics, branding, marketing and event promotion tactics, including creating a brochure to demonstrate why it is advantageous to annex into the City of Belleview.	Improves the Belleview tax base that improves the City and what services can be provided. Gets the community more involved in how the City can grow commercially. Provides future essential jobs and businesses to help Belleview Citizens stay in Belleview to work, shop and eat out. Improves the Belleview identity and markets that identity to promote and control sound economic development.
3	Parking & Sidewalk Infrastructure: A Commitment to create a safer and more walkable City and support businesses and park functions with smaller pocket parks.	Provide better walkability and support local businesses with parking areas throughout the city.	Look at available property utilizing available Gas Tax, local option sales taxes and other funding sources.	Provide a core City that mixes business, residential and recreation by better connecting walkways and parking areas.
4	Manage Effects of Growth: Growth has hit the City of Belleview which will change the City as its population increases. A commitment to maintaining Belleview's "Small Town Charm" is essential.	Continue to promote "City With Small Town Charm"	Events, policies, rules must be in place to meet this objective.	Maintains the City's core values even as it grows.

CITY COMMISSION STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021. (See *Strategic section of this 2022 fiscal year budget book.*) The focus areas continue to be Parks and Recreation and Economic Development.

Below is how the Commission will support those strategic planning goals in the 2022 fiscal year.

STRATEGIC PLANNING & GOALS

2022 FY Strategic Commission Focus Areas		2022 FY Strategic Focus Areas	
Parks and Recreation		Parks and Recreation	
The Commission will need to look at impacts and future uses of this area.		Installation of event pedestals and electrical upgrades, lights, playground and splash pad additions and increased activities.	
The Commission will have the final say on these projects and how they are funded.		Address parking needs around the lake to promote better park activities.	
The Commission will need to look at impacts and future uses of this area.		Spruce up Cherokee Park area and create more popular activities that enhance the Fred King Playground located in that Park area.	
Economic Development		Economic Development	
The Commission will act as the Downtown Belleview Redevelopment Agency so will need to assess and plan as to how this CRA will move forward over its lifetime.		Downtown Belleview Community Redevelopment Area, once created completely stimulates investment, commercial growth and redevelopment, and economic activity.	
The Commission will need to evaluate opportunities and property in this area and make sure City codes support this initiative.		Lake Lillian Park area provides the ability to combine park activities, small businesses and residential mixed uses.	
The Commission is responsible for Economic Development in Belleview, therefore, has a stake in how this function operates and how City funds are best utilized in this area.		Belleview Economic Development promotes and stimulates economic development in the City of Belleview utilizing private and public sector support.	
The Commission will need to analyze this future large commercial development area and how it will affect the City.		Installation of sewer along the Highway 441 Commercial Corridor provides necessary utilities to a large developing area at the edge of the City.	
The Commission will be working with staff on developing these incentives and a brochure that demonstrates the value of annexing into the City.		Annexation Incentives will entice commercial properties along the sewer line to annex and develop in the City limits, increasing the City's tax base.	
Parking & Sidewalk Infrastructure		Parking & Sidewalk Infrastructure	
The Commission will have the final say on these projects and how they are funded.		Sidewalks and Parking need to be addressed throughout the City.	

CITY COMMISSION 2022 FY EXPENSE BUDGET

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
GL NUMBER	DESCRIPTION	Final BUDGET	Final BUDGET	Final BUDGET	Amended BUDGET	Adopted BUDGET
Fund 01 - General Fund						
EXPENDITURES						
Dept 11-Commission						
SALARIES & BENEFITS EXPENSE						
01-11-501200	Salaries	40,800	40,800	40,800	40,800	40,800
01-11-502100	Payroll Taxes	3,122	3,122	3,122	3,122	3,122
01-11-502300	Employee Insurance	43,497	47,656	34,879	47,154	39,089
01-11-502400	Workers Compensation	95	170	170	74	112
SALARIES & BENEFITS EXPENSE		87,514	91,748	78,971	91,150	83,123
OPERATIONS EXPENSE						
01-11-504000	Training/Travel & Per Diem	2,500	2,500	2,500	2,000	2,000
01-11-504100	Telephone/Communications	3,200	3,200	2,500	3,890	3,000
01-11-504200	Postage		-	25	100	100
01-11-504300	Utility Services			3,000	4,022	4,000
01-11-504400	Equipment Rental	100	1,000	600	900	800
01-11-504520	Errors/Omissions	2,200	2,160	2,200	2,100	2,000
01-11-504600	Repair & Maintenance	500	500	1,000	2,000	2,500
01-11-504900	Other Expense	-	50,000			
01-11-504910	Elections	-	2,500	-	5,000	
01-11-504920	Fees for Services	150	250	750	1,541	1,400
01-11-504930	Special Employee Programs	2,500	2,500	2,500	2,500	2,500
01-11-505000	Supplies & Equipment	1,200	1,200	1,200	4,000	2,500
01-11-505050	COB Promotion	3,000	3,000	5,000	70,000	2,000
01-11-505051	Bellevue Economic Development	30,000				
01-11-505400	Membership Books & Dues	1,000	1,000	1,000	1,500	1,200
OPERATIONS EXPENSE		46,350	69,810	22,275	99,553	24,000
DEBT EXPENSE						
01-11-507105	CBT Capital Loan Principal	133,838	133,838	143,310	148,439	153,654
01-11-507205	CBT Capital Loan Interest	43,825	43,825	34,354	29,224	24,009
DEBT EXPENSE		177,663	177,663	177,664	177,663	177,663
Total Dept 11-Commission		311,527	339,221	278,910	368,366	284,786

The Commission Chambers are located at City Hall, 5343 SE Abshier Boulevard, Belleview, Florida. The Commission meets the first and third Tuesdays of every month starting at 6:00 p.m. Additional meetings/workshops are held throughout the year as needed.

In 2015 the City Commission created and appointed a “Belleview Youth Commission”. This action promotes involving City area youth in Government activities. The Youth Commission meets monthly and conducts their meetings in similar fashion as Commission meetings are conducted. The Youth Commission has monthly presentations on City functions, including a finance presentation that discussed government budgeting. The Belleview Youth Commission participates in strategic planning also.

The City website is – www.belleviewfl.org

EXECUTIVE/ADMINISTRATIVE ORGANIZATIONAL CHART



EXECUTIVE/ADMINISTRATIVE DEPARTMENT

CITY ADMINISTRATOR:

The Commission made changes in 2017 which dramatically affected the Administration Department. The City Clerk/Administrator was named City Administrator and the Deputy City Clerk was named the City Clerk. The Deputy City Clerk position was eliminated. The City Administrator is directly responsible for the oversight of the Clerk's Office and the Human Resources/Risk Management Office, Events/Facilities as well as Professional Services. In 2020 the Events Coordinator position evolved into the Executive Assistant to the City Administrator. Added to the coordination of events and promotions for the City was a backup to the City Clerk duties. The City Administrator also oversees the general affairs of the City. While the Department Heads answer directly to the City Commission, they must coordinate with and through the City Administrator as the top appointed Official of the City.

CITY CLERK:

The City Clerk serves as the general information center for the City, interacting with every department, elected officials, board members, citizens, consultants and representatives from other agencies. The City Clerk prepares and distributes Commission agendas, advertises meetings and public hearings, insures accurate and professional minutes, oversees City elections in conjunction with the County Supervisor of Elections, and maintains and disposes of City records in compliance with Florida Statutes and the Florida Administrative Code. The City Clerk works under and reports to the City Administrator.

HUMAN RESOURCES / RISK MANAGEMENT OFFICE:

The Human Resource Office is responsible for personnel administration including recruitment, selection, and retention of employees in compliance with federal and state regulations as well as the City's Personnel Manual and policies. The HR/RM Manager also oversees the administration of the City's adopted Safety Procedures and training programs. Employee benefits administration includes coordination of the various employee insurance and pension packages offered to the employee to insure both the City and the employee are realizing the best coverage for the most cost effective price.

The area of Risk Management includes oversight of worker's compensation and all of the City's liability insurances. These responsibilities include annual review and update of coverages, processing all claims and working closely with the carriers, adjusters and legal staff to resolve outstanding issues. The HR/Risk Management Manager and the HR/RM Administrative Assistant work under and reports to the City Administrator.

PROMOTIONS AND EVENTS:

The City Administrator also oversees the Promotions and Events of the City and the *Promotions and Events Specialist* who coordinates Park and Community Center rentals, Internal and External events such as "Light up Lake Lillian", "Trunk or Treat", Job Fairs, City Newsletters and other information for the public.

EXECUTIVE/ADMINISTRATIVE DEPARTMENT

Executive/Administrative Department					
APPROVED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
City Administrator	1	1	1	1	1
Events & Promotions	0	0.5	1	1	1
City Clerk	1	1	1	1	1
HR/Risk Manager	1.25	2	2	2	2
Clerk/Administrator	0	0	0	0	0
Total Administration Employees	3.25	4.5	5	5	5

FISCAL YEAR 2021 ACCOMPLISHMENTS

- Continued records project of scanning of documents; resolutions, ordinances, minutes, deeds, agreements and liens into the City's Laserfiche program.
- Purchased an upgrade to the agenda and minute management program to assist with these activities.
- Continued to cross link the resolutions, ordinances, minutes, deeds, agreements and liens for ease in tracking.
- Continued to update and maintain the Executive/Administrative website that contains all agenda, meeting minutes, audio recordings, ordinances and resolutions to assure openness and transparency in government.
- Continued to provide support to the Youth Commission and other boards as necessary.
- Revised and updated Employee Personnel Manual to reflect compliance with state and federal regulations, as needed
- Revised and updated job descriptions to reflect current duties, requirements and compensation levels based on recent pay study, as needed
- Provided City Clerk and Promotions & Events Specialist training for new employees.
- Continued scanning personnel records to become paperless and working towards an automated Personnel Records Program
- Addressed COVID-19 issues with virtual meetings, cancellation of events and closing of offices, including work at home criteria
- Implemented Granicus, a new agenda and meeting program.

EXECUTIVE/ADMINISTRATIVE GOALS

FISCAL YEAR 2022 GOALS AND OBJECTIVES

- Continue records project of scanning of documents; resolutions, ordinances, minutes, deeds, agreements and liens into the City's Laserfiche program.
- Continue to cross link the resolutions, ordinances, minutes, deeds, agreements and liens for ease in tracking.
- Continue to update and maintain the Executive/Administrative website that contains all agenda, meeting minutes, audio recordings, ordinances and resolutions to assure openness and transparency in government.
- Continue to install, train and upgrade agenda and minute management program
- Continue to provide support to the Youth Commission and other boards as necessary
- Revise and update Safety Manual to reflect compliance with current governmental and or OSHA standards, as needed
- Revise and update Employee Personnel Manual to reflect compliance with state and federal regulations, as needed
- Revise and update job descriptions to reflect current duties, requirements and compensation levels based on recent pay study, as needed
- Continue scanning personnel records to become paperless and working towards an automated Personnel Records Program
- Assist with oversight and coordination of projects such as the Lake Lillian and Cherokee Park Redevelopment
- Assist the City in Economic Growth initiatives and incentives
- Address revisions to the City pay scale in relation to the mandated minimum wage increases

EXECUTIVE/ADMINISTRATIVE DEPARTMENT GOALS

EXECUTIVE/ADMINISTRATIVE GOALS FOR FISCAL YEAR 2021-22				
2022 FY Executive/Administrative Department Goals		Objectives	Output	Outcomes
1	Continue records project of scanning of documents into the City's Laserfiche Program.	Updating Laserfiche Program with new and old documents	Requires scanning time allotted in addition to normal operational duty time	Will create archived records in an electronic format located at City Hall for everyone to access
2	Cross link the agreements, ordinances and resolutions for ease in Tracking.	Ease in reviewing documents with important links	Require research and implantation time	Will make it easier and quicker to understand and report on official City documents
3	Create email records retention policy for education of City employees and Commissioners.	To help employees understand all the records retention laws	Requires training time and creation of policy	Insures that the City adheres to records laws and policies
4	Continue to update Clerk's website for transparency in government.	To develop website that was more information accessible	Requires coordination with IT and other staff	This will create a better user friendly site to promote the City and the Clerk's Office
5	Update existing City Clerk's Procedures Manual.	To update manual with technology changes	Requires time worked into daily schedule and review of processes and procedures	Will correctly depict the City Clerk's procedures.
6	Revise and update Safety Manual, on-going effort	Maintain compliance with Government & OSHA standards	Review and update current manual to current standards	Reduce risk and liability by insuring safety manual is current and City has a guide that will meet current standards
7	Revise and Update job descriptions, on-going effort	Reflect current duties, requirements and compensation levels	Update to new compensation paygrade, review job duties and compare to existing job description	Correctly define the job descriptions to reduce liability and risk issues related to job duties
8	Formalize HR and Risk Management procedures manuals, on-going effort	Provide guidance to properly perform HR/RM tasks and duties.	Remain current on regulations and laws ever-changing in the areas of personnel and risk management policies and procedures at all levels and translate into working documents to assist those that may work in these areas, updating as needed.	Provide ease in processing employee records, benefits and training as well as insurance claims.
9	Automated Personnel Records Program, on-going effort	Become paperless in the areas of personnel files/records and maintain a higher standard records management and retention program.	Become familiar with Laserfiche program and remain current on records management regulation and input personnel files and records, moving toward entirely paperless personnel files/records.	Provide ease in access of personnel records and will reduce time in processing records requests. Will aid in the area of record retention, reducing storage costs and providing the ability to more easily comply with the records destruction regulations.
10	Continue Coordinating expanded City Events	Support Economic Growth and increase use of City Park areas	Hire Events/Facilities Coordinator	Added Foody Fests, Increased healthful living initiatives City-wide. Supported economic growth

EXECUTIVE/ADMINISTRATIVE DEPARTMENT ACTIVITY

EXECUTIVE/ADMINISTRATIVE DEPARTMENT 2021-2022 FY ACTIVITY REVIEW			
PROGRAM BUDGET DESCRIPTION FOR EXECUTIVE/ADMINISTRATIVE			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
35.00%	35.00%	Commission & Department Heads - Meet with Mayor and Commissioners to keep them updated on City matters. Coordinate with Department Heads on all City activity.	City Administrator
30.00%	30.00%	Public Relations - Respond to citizen information requests; receive and respond to City website e-mail link; respond to public records requests and inquiries, respond to interdepartmental information requests; coordinate with media.	City Administrator
35.00%	35.00%	City Oversight - Oversee all City activities; internal and external both current and future planning and direction.	City Administrator
100.00%	100.00%		

EXECUTIVE/ADMINISTRATIVE DEPARTMENT ACTIVITY (Cont.)

EXECUTIVE/ADMINISTRATIVE-ADMINISTRATION 2021-2022 FY ACTIVITY REVIEW			
PROGRAM BUDGET DESCRIPTION FOR CITY CLERK			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
42.00%	42.00%	Commission Services - Prepare Commission agendas; advertise public hearings; post notices; attend and take minutes of all Commission meetings; administer follow-up Commission action items; prepare correspondence; attest and seal all official documents; write proclamations, resolutions and certificate of appreciation; research special projects for elected officials upon request.	City Administrator City Clerk
43.00%	43.00%	Records Management - Managers Records Requests, scans all permanent and long term records; researches records upon request; coordinates records disposition in accordance with State guidelines; maintains, updates and distributes Records Management Procedures Manual; responds to requests and trains Departmental Records Liaisons; maintains all original historical and legal City documents such as ordinances, resolutions, agreements, and deeds.	City Administrator City Clerk
15.00%	15.00%	General Administration - Prepares, posts and distributes monthly calendar; coordinates codification of ordinances; researches special projects as requested; coordinate Board appointments; confirms State financial disclosure list; maintain State information for Commission and Boards; submits required annual State reports; responds to investigative inquiries as necessary.	City Administrator City Clerk
100.00%	100.00%		

EXECUTIVE/ADMINISTRATIVE-HR/RISK MANAGEMENT 2021-2022 FY ACTIVITY REVIEW			
PROGRAM BUDGET DESCRIPTION FOR HUMAN RESOURCE & RISK MANAGEMENT			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
20.00%	20.00%	Employee Processing - Maintain employee personnel files. Advertise, accept and screen applications for minimum qualifications; prepare employment offers or rejection letters; prepare new hire package; schedule pre-employment physical and drug screens; conduct new hire orientations; conduct employment and background investigations; coordinate with departments regarding examinations for skilled positions; coordinate employee exit process including coordination of any benefits; administer exit interview. Schedule all drug testing and medical.	City Administrator, HR/Risk Manager HR/RM Asst.
15.00%	15.00%	Employee Training - Track employee training and development; coordinate the necessary training for both management and general employees to insure compliance with state and federal regulations; provide information on current laws and regulations as necessary.	City Administrator, HR/Risk Manager HR/RM Asst.
35.00%	35.00%	Employee Benefits - Develop and maintain an effective benefit package for all employees that include insurance and pension as well as miscellaneous benefits defined in the Personnel Manual; coordinate informational meetings for employees to explain employee benefit options such as insurance, pension and educational opportunities; provide assistance to employees for all benefits questions.	City Administrator, HR/Risk Manager HR/RM Asst.
15.00%	15.00%	Risk Management - Process liability, auto, property, general and workers compensation claims, both internally and externally; coordinate with employees, carriers, adjusters and legal staff.	City Administrator, HR/Risk Manager HR/RM Asst.
15.00%	15.00%	Effective and Responsive Management - Maintain and update the City's Personnel Manual, Safety Manual, Job Descriptions, Compensation Plan, and Pension Plans; insure compliance with federal and state regulations as well as City regulations and policies; provide information to employees via employee meetings and newsletters.	City Administrator, HR/Risk Manager HR/RM Asst.
100.00%	100.00%		

EXECUTIVE/ADMINISTRATIVE DEPARTMENT ACTIVITY (Cont.)

EXECUTIVE/ADMINISTRATIVE-EVENTS & FACILITIES 2021-2022 FY ACTIVITY REVIEW			
PROGRAM BUDGET DESCRIPTION FOR EVENTS & FACILITIES			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
35.00%	35.00%	Events -City promoted and coordinated events such as "Foody Fest", "Light up Lake Lillina", Health Fairs, Job Fairs, Park activities	City Administrator Promotions Events
25.00%	25.00%	Public Relations - Respond to citizen information requests; receive and respond to City website, Facebook, and Information Board. Quarterly Newsletters sent out with water bills.	City Administrator Promotions Events
5.00%	5.00%	Youth Commission - Get youth involved in City activities. Help youth better understand how City's operate and the Government aspect of running a City.	City Administrator Promotions Events
20.00%	15.00%	Promotions Event Specialist- Learn related duties and knowledge of City.	City Administrator Promotions Events
15.00%	20.00%	Facility Rentals - Renting out the Cherokee Park Community Center including coordinating deposits, fees and the coordination of cleaning and maintenance.	City Administrator Promotions Events Finance Staff
100.00%	100.00%		

EXECUTIVE/ADMINISTRATIVE DEPARTMENT PERFORMANCE MEASURES

EXECUTIVE/ADMINISTRATIVE 2021/2022 FY PERFORMANCE REVIEW & PROJECTIONS						
Performance Activities:	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Notations:
Number of City Commission Meetings	30	27	27	25	27	
Number of Ordinances	14	18	13	20	20	
Number of Resolutions	18	22	14	24	25	
Number of Elections	0	0	0	0	0	Elections every other year
Number of Youth Commission MeetingS	8	8	8	4	8	Covid reduced in 2021
Number of CRA MeetingS	4	4	4	4	4	
Number of Events		20	5	2	20	Covid reduced in 2021
New Hires	5	8	10	13	5	
Terminations/Resignations/Retired	4	11	9	17	5	
Reports of Worker's Comp Injuries	2	0	5	12	1	
Liability Insurance Claims	3	7	10	6	3	
Auto Insurance Claims	1	2	4	1	1	
Property Insurance Claims	0	6	0	1	2	
Risk Management-Litigation	0	0	1	1	0	

EXECUTIVE/ADMINISTRATIVE DEPARTMENT STRATEGIC PLANNING GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021 (*See Strategic section of this 2022 fiscal year budget book.*) The focus areas continue to be Parks and Recreation and Economic Development.

Below is how the Administration Department will support those strategic planning goals in the 2022 fiscal year.

STRATEGIC PLANNING & GOALS

2022 FY Strategic Development Services Focus Areas		2022 FY Strategic Focus Areas	
Parks and Recreation		Parks and Recreation	
Executive/Administrative will work with this project as needed. The City Administrator will be part of the oversight of this. The Events/Facilities Coordinator will assist with increasing activities in the Park areas including health initiatives.		Finish clearing out the old Public Works Complex at Lake Lillian Park and prepare for Park/Recreation Activities.	
Executive/Administrative will work with this project as needed. The City Administrator will be part of the oversight of this.		Address parking needs around the lake to promote better park activities.	
Executive/Administrative will work with this project as needed. The City Administrator will be part of the oversight of this. The Events/Facilities Coordinator will assist with increasing activities in the Park areas including health initiatives.		Spruce up Cherokee Park Community Center and create more popular activities that enhance the Fred King Playground located in that Park area.	
Economic Development		Economic Development	
Executive/Administrative will work with this project as needed, including records, documentation and meeting coordination. The City Administrator oversees the CRA.		Downtown Bellevue Community Redevelopment Area, once created completely stimulates investment, commercial growth and redevelopment, and economic activity.	
Executive/Administrative will work with this project as needed. The City Administrator will be part of the oversight of this. The Events/Facilities Coordinator will assist with increasing activities in the Park areas including health initiatives.		Lake Lillian Park area provides the ability to combine park activities, small businesses and residential mixed uses.	
Executive/Administrative will work with this project as needed. The City Administrator will be part of the oversight of this. The new Events/Promotional Coordinator will also add new dept from the Administration Dept to this task.		Bellevue Economic Development promotes and stimulates economic development in the City of Bellevue utilizing private and public sector support.	
Executive/Administrative will work with the records and documentation of this project along with plan review by the City Administrator.		Installation of sewer along the Highway 441 Commercial Corridor provides necessary utilities to a large developing area at the edge of the City.	
Administration will assist the Commission with projects, documentation and meetings connected to incentives for annexing into the City. The City Administrator will be part of the oversight of this.		Annexation Incentives will entice commercial properties along the sewer line to annex and develop in the City limits, increasing the City's tax base.	
Parking & Sidewalk Infrastructure		Parking & Sidewalk Infrastructure	
Executive/Administrative will work with the records and documentation of this project. The City Administrator will be part of the oversight of this.		Sidewalks and Parking need to be addressed throughout the City.	

EXECUTIVE/ADMINISTRATIVE DEPARTMENT 2022 FISCAL YEAR BUDGET

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Final	Final	Final	Amended	Adopted
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Dept 13-Finance Department						
SALARIES & BENEFITS EXPENSE						
01-13-501200	Salaries	590,233	620,888	342,511	349,733	427,607
01-13-501204	Salaries-Emergency Compensation	565				
01-13-501205	Taxable Benefits & Reimbursements		565			
01-13-501225	Employee Bonus	6,695	7,345	4,745	4,550	5,395
01-13-501400	Overtime	500	500	1,000	1,500	1,500
01-13-501505	Incentive Pay-Bilingual	520	1,040	820	1,040	1,040
01-13-502100	Payroll Taxes	44,661	45,881	26,414	26,565	33,968
01-13-502200	Retirement	57,003	59,828	34,528	34,623	44,402
01-13-502300	Employee Insurance	99,283	108,687	78,936	81,090	101,475
01-13-502400	Workers Compensation	1,704	1,520	1,000	631	1,750
SALARIES & BENEFITS EXPENSE		801,164	846,254	489,954	499,732	617,137
OPERATIONS EXPENSE						
01-13-503110	Ordinance Codification	7,000	7,000			
01-13-503150	Medical	-				
01-13-503200	Accounting Services			47,800	63,000	65,000
01-13-503425	Records Storage	500	500	250	250	250
01-13-504000	Training/Travel & Per Deim	7,700	4,700	4,500	3,500	3,500
01-13-504025	Educational Reimbursement	1,250	-	-	-	-
01-13-504100	Telephone/Communications	2,730	2,730	4,000	3,500	2,500
01-13-504150	Cell Phone Reimbursement	4,140	4,140	-	1,020	1,020
01-13-504200	Postage	600	600	1,500	2,000	2,000
01-13-504300	Utility Services	10,000	10,000	6,000	7,500	6,000
01-13-504400	Equipment Rental	2,000	2,000	1,100	2,000	1,500
01-13-504510	Basic General Liability	2,500	2,500	4,350	4,350	4,500
01-13-504520	Errors/Omissions	2,500	2,500	2,826	2,826	2,800
01-13-504570	Auto Insurance	1,800	865	300	240	245
01-13-504590	Property Insurance	4,800	3,950	3,800	3,805	3,840
01-13-504600	Repair & Maintenance	2,000	15,000	3,200	5,000	5,000
01-13-504900	Other Expense	-	5,000	2,500	1,500	1,500
01-13-504920	Fees for Services	1,000	1,300	2,400	4,000	3,000
01-13-504925	Over/Short Expense Account	-	50	50	50	50
01-13-504960	Advertising	2,000	2,000	2,000	2,000	2,000
01-13-504970	Bank Fees	1,500	1,500	1,800	900	900
01-13-504980	Misc Expense/Bank Reconciliations	1,200	1,200	1,200	1,200	1,200
01-13-505000	Supplies & Equipment	11,200	10,250	6,098	6,500	6,500
01-13-505110	Office Furniture	500	500	500	500	500
01-13-505155	Bldg Construction-Furniture/Equipment	15,000				
01-13-505200	Gas & Oil	500	500	250	250	150
01-13-505210	Vehicle Maintenance	50	50	50	75	75
01-13-505400	Membership Books & Dues	1,500	2,000	1,500	1,500	1,200
01-13-515000	Event Supplies/Equipment		15,000			
OPERATIONS EXPENSE		83,970	95,835	97,974	117,466	115,230

CAPITAL OUTLAY						
01-13-506400	Capital Outlay	22,500		4,000	4,000	-
01-13-506401	Capital Outlay: Vehicle	22,800				
CAPITAL OUTLAY		45,300		4,000	4,000	-
CAPITAL PROJECT EXPENSE						
01-13-506500	City Hall Renovation	531,893				
CAPITAL PROJECT EXPENSE		531,893				
RESERVE FOR FUTURE USE EXPENSE						
01-13-509005	Reserve for Future Use-Sales Tax				146,879	
RESERVE FOR FUTURE USE EXPENSE					146,879	
Total Dept 13-Finance Department		1,462,327	942,089	591,928	768,077	732,367

The Executive/Administrative Department is located at the historic Belleview City Hall, 5343 SE Abshier Blvd., Belleview, Florida 34420. The Telephone number is 352-245-7021. Belleview City Hall hosts the City Commission Chambers where Commission meetings are held twice a month. Additionally, the Finance Department shares City Hall with the Executive/Administrative offices.

FINANCE DEPARTMENT ORGANIZATIONAL CHART



FINANCE DEPARTMENT

Finance Department-Accounting, Customer Service, Utility Billing and Garbage, Cemetery Mgmt:

The Finance Department conducts the fiscal affairs for the City in compliance with the General Accepted Accounting Principles, and all applicable laws, regulations, and sound business practices. Finance also works to ensure that prudent fiscal management policies are maintained with strong internal controls. Finance provides internal support services to other City departments by processing payroll, accounts payable, accounts receivable, cash receipting and utility billing. The Finance Department is responsible for providing financial information to the Commission, City Administrator and Department Heads.

The Finance Department oversees the budget process, compilation and presentation to the Commission, Public and other entities. Finance is also responsible for oversight of the annual audit and CAFR compilation and presentation. Other oversight responsibilities include internal audit and fiscal analysis and planning. The Finance Department creates and submits application each year for the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting Award.

Accounting:

The Accounting side of Finance processes payroll, accounts payable, receivables, fixed assets, project and grant oversight, account maintenance and debt management. The Deputy Finance Director is the head Accountant for the City, oversees and trains these functions and is assisted by the Accountant and Accounting Technician in these areas.

Customer Service, Utility Billing, Cemetery and Garbage/Recycling:

This side of Finance manages and oversees the Utility Billing and Customer Service areas. The UB Accounting Supervisor oversees Utility Billing, Coordinates and assists in these areas. The City Accountant is also the Cemetery Coordinator.

The Finance Department operates under the Finance Director who is responsible for the oversight of the Finance Department and all related fiscal applications.

Finance Department					
APPROVED POSITIONS	FY	FY	FY	FY	FY
	2017-18	2018-19	2019-20	2020-21	2021-22
Finance Director	1	1	1	1	1
Deputy Finance Director	1	1	1	1	1
Sr. Accountant	0	0	0	0	0
Accountant I	1	1	1	1	1
Accounting Tech	0.75	1	1	1	1
UB/Customer Serv Supervisor	1	0	0	0	0
Finance Utilities Technician	0	0	0	1	1
Utility Billing Specialist	1	1	1	1	1
Customer Service Specialist	2	2	2	2	2
Customer Representatives	0	0	0	0	0
Total Finance Employees	7.75	7.00	7.00	8.00	8.00

FINANCE GOALS & OBJECTIVES

FISCAL YEAR 2021 ACCOMPLISHMENTS

- Continued to train and learn the City software, especially in creating and running reports.
- Continued submittal for GFOA award for Distinguished Budget Presentation and the CAFR for Financial Reporting.
- Assisted the Commission with strategic planning and the Community Redevelopment Area.
- Assisted in formulating levels of cash control.
- Re-directed and defined job duties the newly created positions and Finance Department.
- Assisted the City in project management
- Updated and improved the Finance procedures book
- Installed a Comprehensive Annual Financial Report online program to create the City's annual report and move the audit completion date up to early March

FISCAL YEAR 2022 GOALS AND OBJECTIVES

- Continue to train and learn the BSA software, especially in creating and running reports.
- Continue to learn and improve the Comprehensive Annual Financial Report online program
- Continue to document and improve the controls and processes.
- Continue submittal for GFOA award for Distinguished Budget Presentation and the CAFR for Financial Reporting.
- Assist the Commission with strategic planning and the Community Redevelopment Area.
- Assist in formulating levels of cash control.
- Improve the expansion of long range planning out towards 10 years.
- Implement and learn the new online budget program

FINANCE GOALS & OBJECTIVES

FINANCE DEPARTMENT GOALS FOR FISCAL YEAR 2021-2022

2022 FY Finance Department Goals		Objectives	Output	Outcomes
	Projects:			
1	With new software used for several years, the Finance Department will now continue learning, training and utilizing areas in reporting and options that have not been used before.	As we met the goal of all new software programs live by 2014 fiscal year end, learning and utilizing the system at it's optimal level is our 2015 fiscal year focus.	Utilizing software tutorials, website, manuals and support will assist in meeting this goal.	Better accounting and financial reporting for internal and external population. Compatibility with City technology. Better customization and program consistency.
2	Now that an internal controls and processes book has been compiled, review, update and enhance. Add more of the accounting processes that show which accounts are debited and credited.	Written IC policies become a functional tool to adhere to and support individual fiscal actions	Pulling all internal controls and operational processes together in one booklet. Upload booklet to knowledge web for financial use.	Create all processes and internal controls in one place on the Kweb so that consistency of fiscal processing is assured. Will also help with cross-training and new position training.
3	Continue to learn the new Comprehensive Annual Finance Report online program and create the City's 2020 CAFR using the new program	Continue to learn the program with the goal of preparing for the auditors to review in January.	Utilizing the team to create the Comprehensive Annual Financial Report .	Better understanding of the process for all team members. More timely completion of the December audit.
4	Implement the online Budget program and train others to use it. Implement it for the web site.	Learn the program and use it on the City web site.	Take the current budget book and convert it to the web site in this different format.	Make the web site more interactive with the budget information.
	Cyclical:			
4	Front to back financial functions processes and cross training of personnel	This will insure that all financial duties are flowing with the least amount of time and personnel, but at the highest level of service with essential fiscal functions cross-trained	Training of new software for all along with cross-training of new UB Supervisor position. Move shared Customer Service Position more towards assisting in the AP and other accounting areas. Continue training of Sr. Accountant in account reconciliation. Train Accounting Tech in budget and audit prep.	This will insure that all areas of finance are covered due to absences and or personnel leaving. This will also provide more help in areas currently not having help and backup and train new employees in other areas. This will also adjust all finance personnel to optimal use of the new software applications.
5	Account Management	Managing City Accounting at the optimal level while streamlining processes, steps and accounting practices	Training and learning the new software applications along with utilizing the more vast abilities of the new system.	Will save time in looking up and reconciling accounts. Will aid in reporting. Will insure that the new system is being utilized at its optimal level.
6	Continue to submit for the GFOA award for Distinguished Budget Presentation	Maintain a higher standard of reporting and budget knowledge	Use comments from 2013 budget award to improve the budget document	Another reporting tool that aids internal and external understanding of budget management and reporting. Demonstrates to the public the high level of accounting practices and reporting maintained by the City and its Finance department.
7	Continue to submit for the GFOA award for Excellence in Financial Reporting (CAFR)	Maintain a higher standard of financial reporting	Use comments from 2012 award and GFOA site to improve the annual financial report	A reporting tool that demonstrates a dedication to the highest level of fiscal management and reporting. Demonstrates to the public the high level of accounting practices and reporting maintained by the City and its Finance department.
8	Assist the Commission in setting their strategic directions for the future	This will provide stronger insight to budgeting for future fiscal years	Prepare information related to fiscal functions and long term fiscal support	Connects fiscal responsibility and availability to Commission strategic
9	Fiscal analysis, forecasting, tracking for projects and purchases	Assist in maintaining optimal project management	Working with projects to track and document information.	Will aid in reporting and maintaining accuracy of project completion.

FINANCE 2022 ACTIVITY

FINANCE DEPARTMENTS 2021-2022 FY ACTIVITY REVIEW

PROGRAM BUDGET DESCRIPTION OF THE FINANCE DEPARTMENT			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
20.00%	20.00%	General Ledger - Enter data for all general ledger activity, reconcile ledger accounts to subsidiary ledgers; reconcile all bank accounts; monitor incoming revenues and cash balances; prepare federal, state and local reports as necessary.	Finance Director Sr. Accountant Accountant I
15.00%	15.00%	Subsidiary Ledgers - Review and process accounts payable, accounts receivable, payroll and fixed assets; prepare quarterly and annual payroll tax reports, prepare employee insurance invoices for payment and process year end W-2's; insure that back-up documentation is complete and accurate; obtain all necessary signatures and approvals; file reports as required; reconcile accounts to insure accuracy.	Finance Director Sr. Accountant Accountant I Accounting Tech
10.00%	10.00%	Capital Projects - Account for all capital projects; track all construction project expenditures to related revenue streams; coordinate with grant consultants to insure receipt of all related grant revenues; track and balance interim financing on large projects.	Finance Director Sr. Accountant Accountant I
	5.00%	Comp Annual Fin Rpt -Online - Setting up and creating the CAFR, reviewing the financials and data input into the CAFR program, submitting to the Auditors	Finance Director Deputy Finance Dir
10.00%	10.00%	Budget - Prepare annual budget; monitor budget document throughout year for compliance; prepare budget manual that is comprehensive and communicates the intent of the elected officials for the staff and citizens; establish budgetary and internal control policies and procedures; coordinate with departments for input into budget preparation; insure that budget amendments are prepared and processed in accordance with City policy.	City Administrator Finance Director Sr. Accountant Accountant I
15.00%	10.00%	Audit and Financial Reporting - Analyze general ledger accounts for accuracy, insure accuracy of subsidiary ledgers; prepare audit for verification by auditors; prepare annual State reports; complete complex financial analysis; provide quality financial data for managerial use.	Finance Director Sr. Accountant Accountant I Accounting Tech Utility Billing Specialist
20.00%	20.00%	Utility Billing and Customer Service -Daily handling of payments and activity related to customer service. Daily and monthly utility billing activities that include account analysis, adjustments and reconciliation. Reconciliation and banking activities connected to activities associated with cash management.	Finance Director Sr. Accountant Accountant I Accounting Tech UB Supervisor Utility Billing Specialist Customer Service Spec. & Reps
10.00%	10.00%	Reporting - Prepare monthly budget to actual financial reports for elected officials and department heads; provide financial trend analysis; recommend accounting, banking and investment policy; administer sound management practices; maintain good financial relationships with business and governmental agencies.	Finance Director Sr. Accountant Accountant UB Supervisor
100.00%	100.00%		

FINANCE 2021-2022 STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021. (See *Strategic section of this 2022 fiscal year budget book.*) The focus areas continue to be Parks and Recreation and Economic Development.

Below is how the Administration-Finance Department will support those strategic planning goals in the 2022 fiscal year.

STRATEGIC PLANNING & GOALS	
2022 FY Strategic Finance Department Focus Areas	2022 FY Strategic Focus Areas
Parks and Recreation	Parks and Recreation
Finance can assist the City with cost analysis and revenue sources.	Construct event pedestals and electric and plan for future projects.
Finance can assist the City with cost analysis and revenue sources.	Address parking needs around the lake to promote better park activities.
Finance can assist the City with cost analysis and revenue sources.	Spruce up Cherokee Park area and create more popular activities that enhance the Fred King Playground located in that Park area.
Economic Development	Economic Development
Finance can assist with cost analysis, reporting, budgeting and revenue sourcing.	Downtown Belleview Community Redevelopment Area, once created completely stimulates investment, commercial growth and redevelopment, and economic activity.
Finance can assist with cost analysis, reporting, budgeting businesses revenue sourcing.	Lake Lillian Park area provides the ability to combine park activities, small businesses and residential mixed uses.
Finance can assist with cost analysis, reporting, budgeting private revenue sourcing.	Belleview Economic Development promotes and stimulates economic development in the City of Belleview utilizing private and public sector support.
Finance can assist with cost analysis, reporting, budgeting the revenue sourcing.	Installation of sewer along the Highway 441 Commercial Corridor provides necessary utilities to a large developing area at the edge of the City.
Finance can assist with cost analysis, reporting, budgeting increasing revenue sourcing.	Annexation Incentives will entice commercial properties along the sewer line to annex and develop in the City limits, increasing the City's tax base.
Parking & Sidewalk Infrastructure	Parking & Sidewalk Infrastructure
Finance can assist with cost analysis, reporting, budgeting be revenue sourcing.	Sidewalks and Parking need to be addressed throughout the City.

FINANCE 2022 FINANCE PERFORMANCE MEASURES

FINANCE DEPARTMENT 2018/2019 FY PERFORMANCE REVIEW & PROJECTIONS						
Performance Activities:	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Notations:
Accounts Payable total paper checks processed	1375	1386	1503	1035	1000	Less paper checks
Accounts Payable ACH payments processed	421	444	408	430	550	More ACH payments
Customer deposit refund checks processed	430	432	435	473	470	
Payroll checks processed/ACH payment checks	1406	1418	1420	1513	1550	Moved insurance to PR Chks
Journal entries processed	41,500		42,000	45,832	46,000	Includes UB Adj, City growing
CRA Meeting Preparation	4	4	4	4	4	Added in 2016 fy
Financial Reports	12	12	12	12	12	Added in 2016 fy
Budget Amendments by Commission	10	12	2	2	2	Added in 2015 fy
Annual Budget Manual issued	9/30/2018	9/30/2019	9/30/2019	10/21/2020	10/30/2021	
Comprehensive Annual Financial Report issued	3/30/2018	3/30/2019	3/30/2019	3/3/2021	2/28/2022	
Receive Distinguished Budget Presentation Award	10th	11	12	13	14	Continue yearly submittals
Receive Excellence in Financial Reporting Award	9th	10	11	12	13	Continue yearly submittals
Water Cut offs	850	1091	500	748	700	Suspended for Covid
New Utility Accounts	50	55	60	310	400	Anticipating growth
Cemetery Lots Sold	40	45	12	57	25	
Lien Searches	173	174	256	285	300	Growth

The Finance Department is located at historical Belleview City Hall (shown in the City's Seal below) at 5343 SE Abshier Boulevard, 352-245-7021 phone and 352-245-6532 fax.



FINANCE DEPARTMENT 2022 FY EXPENSES

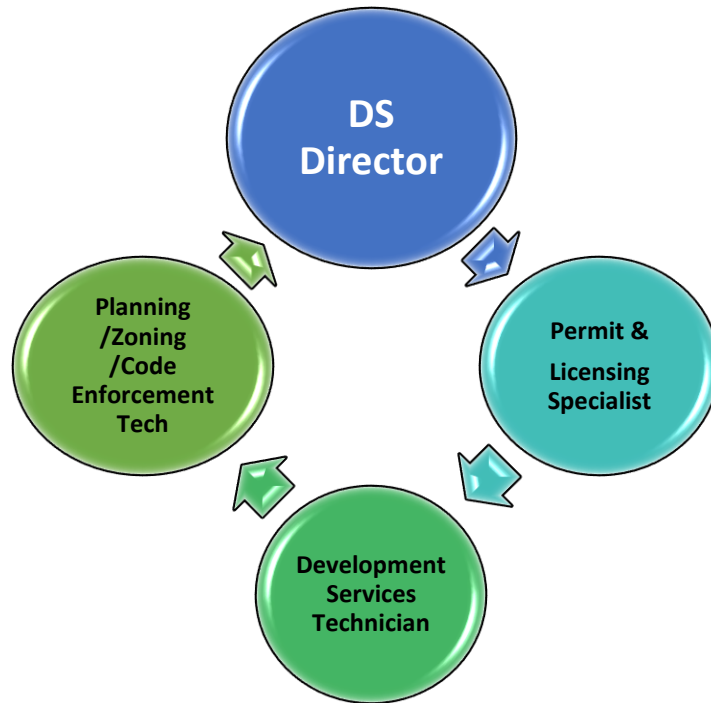
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Final	Final	Final	Amended	Adopted
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Dept 34-Garbage/Solid Waste						
OPERATIONS EXPENSE						
01-34-503450	Recycling Expenses	50,100	51,666	54,000	71,090	63,600
01-34-503455	Garbage/Solid Waste Expense	249,498	257,266	272,000	287,148	296,400
OPERATIONS EXPENSE		299,598	308,932	326,000	358,238	360,000
Total Dept 34-Garbage/Solid Waste		299,598	308,932	326,000	358,238	360,000

FINANCE DEPARTMENT 2022 FY EXPENSES

(Cont.)

GL NUMBER	DESCRIPTION	2017-2018 Final BUDGET	2018-2019 Final BUDGET	2019-2020 Final BUDGET	2020-2021 Amended BUDGET	2021-2022 Adopted BUDGET
Dept 13-Finance Department						
SALARIES & BENEFITS EXPENSE						
01-13-501200	Salaries	590,233	620,888	342,511	349,733	427,607
01-13-501204	Salaries-Emergency Compensation	565				
01-13-501205	Taxable Benefits & Reimbursements		565			
01-13-501225	Employee Bonus	6,695	7,345	4,745	4,550	5,395
01-13-501400	Overtime	500	500	1,000	1,500	1,500
01-13-501505	Incentive Pay-Bilingual	520	1,040	820	1,040	1,040
01-13-502100	Payroll Taxes	44,661	45,881	26,414	26,565	33,968
01-13-502200	Retirement	57,003	59,828	34,528	34,623	44,402
01-13-502300	Employee Insurance	99,283	108,687	78,936	81,090	101,475
01-13-502400	Workers Compensation	1,704	1,520	1,000	631	1,750
SALARIES & BENEFITS EXPENSE		801,164	846,254	489,954	499,732	617,137
OPERATIONS EXPENSE						
01-13-503110	Ordinance Codification	7,000	7,000			
01-13-503150	Medical	-				
01-13-503200	Accounting Services			47,800	63,000	65,000
01-13-503425	Records Storage	500	500	250	250	250
01-13-504000	Training/Travel & Per Deim	7,700	4,700	4,500	3,500	3,500
01-13-504025	Educational Reimbursement	1,250	-	-	-	-
01-13-504100	Telephone/Communications	2,730	2,730	4,000	3,500	2,500
01-13-504150	Cell Phone Reimbursement	4,140	4,140	-	1,020	1,020
01-13-504200	Postage	600	600	1,500	2,000	2,000
01-13-504300	Utility Services	10,000	10,000	6,000	7,500	6,000
01-13-504400	Equipment Rental	2,000	2,000	1,100	2,000	1,500
01-13-504510	Basic General Liability	2,500	2,500	4,350	4,350	4,500
01-13-504520	Errors/Omissions	2,500	2,500	2,826	2,826	2,800
01-13-504570	Auto Insurance	1,800	865	300	240	245
01-13-504590	Property Insurance	4,800	3,950	3,800	3,805	3,840
01-13-504600	Repair & Maintenance	2,000	15,000	3,200	5,000	5,000
01-13-504900	Other Expense	-	5,000	2,500	1,500	1,500
01-13-504920	Fees for Services	1,000	1,300	2,400	4,000	3,000
01-13-504925	Over/Short Expense Account	-	50	50	50	50
01-13-504960	Advertising	2,000	2,000	2,000	2,000	2,000
01-13-504970	Bank Fees	1,500	1,500	1,800	900	900
01-13-504980	Misc Expense/Bank Reconciliations	1,200	1,200	1,200	1,200	1,200
01-13-505000	Supplies & Equipment	11,200	10,250	6,098	6,500	6,500
01-13-505110	Office Furniture	500	500	500	500	500
01-13-505155	Bldg Construction-Furniture/Equipment	15,000				
01-13-505200	Gas & Oil	500	500	250	250	150
01-13-505210	Vehicle Maintenance	50	50	50	75	75
01-13-505400	Membership Books & Dues	1,500	2,000	1,500	1,500	1,200
01-13-515000	Event Supplies/Equipment		15,000			
OPERATIONS EXPENSE		83,970	95,835	97,974	117,466	115,230
CAPITAL OUTLAY						
01-13-506400	Capital Outlay	22,500		4,000	4,000	-
01-13-506401	Capital Outlay: Vehicle	22,800				
CAPITAL OUTLAY		45,300		4,000	4,000	-
CAPITAL PROJECT EXPENSE						
01-13-506500	City Hall Renovation	531,893				
CAPITAL PROJECT EXPENSE		531,893				
RESERVE FOR FUTURE USE EXPENSE						
01-13-509005	Reserve for Future Use-Sales Tax				146,879	
RESERVE FOR FUTURE USE EXPENSE					146,879	
Total Dept 13-Finance Department		1,462,327	942,089	591,928	768,077	732,367

DEVELOPMENT SERVICES ORGANIZATIONAL CHART



DEVELOPMENT SERVICES DEPARTMENT

The Development Services Department is responsible for all areas pertaining to planning, zoning, permitting, business taxes, contractor registration, and code enforcement for the City. With an improving economy, the City of Bellevue is seeing commercial development on the rise along with some multi-family dwelling construction. While the City contracts out for building permitting and inspections, the internal activities substantiate a full time Administrative Staff Assistant-Permitting employee. All applications are processed and checked for zoning and business regulations. Property annexation, rezoning, variance, special exceptions, property platting and comprehensive plan amendments are processed by this office and brought before the Planning and Zoning Board for public hearings. The appropriate applications are then forwarded to the City Commission for final approval.

Development Services conducted the Needs Assessment study for the Commission to create a Community Redevelopment Area. The CRA is known as the Downtown Bellevue Community Redevelopment Area. The continued development of the CRA will further address this new source of income for this blighted area of the City. Development Services continues to update the City's Comprehensive Plan and associated Land Development Regulations.

Development Services has been actively assisting the City in promoting annexation along the 441 and 484 corridors. Increasing these commercial and residential growth areas is important to the future tax base of the City of Bellevue.

Bellevue has seen strong commercial growth in the past few years. In addition, housing developments are now meeting with the City and beginning construction in the 2022 fiscal year. The addition of houses is important in support of the commercial entities. Bellevue has always had a high percentage of commercial to its residential. With the metropolitan areas to the north and south, along with the light industrial area to the west, Bellevue continues its steady growth in support of these areas.

Development Services Department					
APPROVED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Development Services Director	1	1	1	1	1
Code Enforcement/Planning/Zoning	1	1	1	1	1
Permit Licensing Specialist	1	1	1	1	1
Development Services Technician	0	0	0	1	1
Total Dev. Services Employees	3	3	3	4	4

DEVELOPMENT SERVICES GOALS

FISCAL YEAR 2021 ACCOMPLISHMENTS

- Continued providing sound technical and professional interpretation on issues pertaining to the City's Code of Ordinances.
- Assisted the City Commission in creating material to market the City of Belleview for annexation, especially along the Hwy 441 S commercial corridor.
- Assisted the City Commission with a re-write of the Animal Control Ordinance.
- Continued to review departmental processes, procedures and training needs.
- Increased monitoring Internet Cafes to maintain the restrictions imposed by the City.
- Assist the City in upgrading the City's Comprehensive Plan.

FISCAL YEAR 2022 GOALS AND OBJECTIVES

- Continue providing sound technical and professional interpretation on issues pertaining to the City's Code of Ordinances.
- Assist the City Commission in creating material to market the City of Belleview for annexation, especially along the Hwy 441 S commercial corridor.
- Continue to review departmental processes, procedures and training needs.
- Continue to work with annexation of pertinent areas to better substantiate the City's growth area and future tax base.
- Continue to monitor and impose strict regulations on the Internet Cafes per City Code.
- Assist the City in updating the City's Land Development Codes.
- Assist the City in developing the subdivisions, apartment complexes and commercial endeavors now coming into the City of Belleview at a rapid pace.

DEVELOPMENT SERVICES GOALS (Cont)

DEVELOPMENT DEPARTMENT GOALS FOR FISCAL YEAR 2021-2022

2022 FY Development Department Goals		Objectives	Output	Outcomes
Projects:				
1	Update the City's Comprehensive Plan Infrastructure and Environmental Elements to reflect current City vision and remove obsolete language.	To ensure the City's Comprehensive Plan meets statutory standards, meets the City's needs, and is accessible to the public.	A current Comprehensive Plan that complies with State standards, is easier to utilize, and better reflects City needs.	Staff and the public are better able to access and understand Comprehensive Plan policies.
2	Work with consultant to update and improve the Land Development Code	To insure the City's Development Codes are applicable and consistent.	Better reflects how the City wants to look and grow and avoids conflicts.	Staff and the public are better able to access and understand Development policies.
3	Convert paper documents listed on the General Records Schedule (GS1-SL) to digital format and dispose of expired and off-schedule documents.	Reduce the volume of storage boxes used to retain land development documents and improve staff accessibility.	Documents stored in LaserFich format for long-term retention.	Staff will be able to easily access retained documents and provide copies to the public.
4	Maintain and continuously improve upon excellent customer service.	Improving information, processes, communications, perceptions and resolve issues in a timely way	Take time to listen to citizens, take time to review all items, project a positive attitude, keep internal and external citizens and personnel informed, communicate better externally and internally	Receive positive feedback from citizens, the Mayor and Commission.
5	Provide sound technical and professional interpretation on issues pertaining to the City's Code of Ordinances and provide clear understandable explanation to the public and elected officials.			
6	Continuously improve upon processing procedures to improve quality, responsiveness, and customer service.			

DEVELOPMENT DEPARTMENT'S 2021-2022 FY ACTIVITY REVIEW

PROGRAM BUDGET DESCRIPTION OF DEVELOPMENT SERVICES			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
2020/2021	2021/2022		
30.00%	30.00%	Customer Service - Provide consistent, timely, and accurate customer service for zoning and other regulatory information to the public and work with the public to assure that the City has provided them with all available options for their project to be completed.	Dev. Services Director Code Enf./Planning/Zone Permit Licensing Splst DS Tech
10.00%	20.00%	Comprehensive Planning - Manage, interpret, evaluate, update and implement the Comprehensive Plan and other land use, preservation, and economic development plans for the City.	Dev. Services Director Code Enf./Planning /Zone
30.00%	20.00%	Permitting Review – Work with customers to ensure a timely processing of their permit applications Implement policy issues that Commission has recommended or mandated.	Dev. Services Director Code Enf./Planning/Zone Permit Licensing Splst DS Tech
5.00%	5.00%	General Administration - Research various miscellaneous topics and gather information for other agencies and/or other departments. Draft departmental budget.	Dev. Services Director Code Enf./Planning/Zone Permit Licensing Splst DS Tech
25.00%	25.00%	Code Enforcement - Addressing code violations and enforcing community standards to address properties that are not in compliance. Ensure proper guidance and direction is given in order to enforce the intent of all applicable City Codes. Approve and issue occupational licenses and maintain database.	Dev. Services Director Code Enf./Planning/Zone Permit Licensing Splst DS Tech
100.00%	100.00%		

DEVELOPMENT SERVICES STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021. *(See Strategic section of this 2022 fiscal year budget book.)* The focus areas continue to be Parks and Recreation and Economic Development.

Below is how the Administration-Finance Department will support those strategic planning goals in the 2022 fiscal year.

STRATEGIC PLANNING & GOALS

2022 FY Strategic Development Services Focus Areas		2022 FY Strategic Focus Areas	
Parks and Recreation		Parks and Recreation	
Development Services will provide whatever permitting, inspection services may be required.		Finish clearing out the old Public Works Complex at Lake Lillian Park and prepare for Park/Recreation Activities. New Community Center Construction.	
Development Services will assist in researching sites.		Address parking needs around the lake to promote better park activities.	
Development Services will provide whatever permitting, inspection services may be required.		Spruce up Cherokee Park area by removing the old shuffleboards and create more popular activities that enhance the Fred King Playground located in that Park area.	
Economic Development		Economic Development	
Development Services will continue to help the CRA and the Commission with planning future goals and objectives. .		Downtown Bellevue Community Redevelopment Area, stimulates investment, commercial growth and redevelopment, and economic activity.	
Development Services will assist with the businesses, zoning and permitting as needed.		Lake Lillian Park area provides the ability to combine park activities, small businesses and residential mixed uses.	
Development Services directly assists the City with Economic Development, including annexation, as it moves forward.		Bellevue Economic Development promotes and stimulates economic development in the City of Bellevue utilizing private and public sector support.	
Development Services will provide the permitting, building inspections and plan review of this project		Installation of sewer along the Highway 441 Commercial Corridor provides necessary utilities to a large developing area at the edge of the City that ultimately increases economic growth for Bellevue.	
Development Services will assist in updating the brochure and incentives to meet this goal of increasing commercial activity in the City.		Annexation Incentives will entice commercial properties along the sewer line to annex and develop in the City limits, increasing the City's tax base.	
Parking & Sidewalk Infrastructure		Parking & Sidewalk Infrastructure	
Development Services will assist with the businesses, zoning and permitting as needed.		Sidewalks and Parking need to be addressed throughout the City.	

DEVELOPMENT SERVICES PERFORMANCE MEASURES

DEVELOPMENT SERVICES DEPARTMENT 2019/2020 FY PERFORMANCE REVIEW & PROJECTIONS						
Performance Activities:	2017-2018	2018-2019	2019-2020	2020-2021	2021- 2022	Notations:
PERMITTING:						
Building permits issued	400	425	430	618	650	Req's full time tech to process permits less emphasis on DS permit to reduce duplicity
Development Services Permits	10	10	15	17	16	
Business tax receipts issued	675	700	725	592	600	
Home business tax receipts issued	30	35	35	11	12	
CODE ENFORCEMENT:						
Code Investigations	296	227	250	149	150	higher volume due to garbage compliance
Code Board Meetings	6	6	3	8	6	
PLANNING & ZONING:						
Planning Board Meetings	7	7	7	8	7	
Planning Board Minutes	7	7	7	8	7	
Comp Plans processed	3	3	4	8	5	
Zoning Amendments (Zoning only)	0	0	0	9	6	
Variances/Special Exceptions processe	2	2	2	1	1	
Plats/Subdivisions processed	2	2	1	3	1	
Annexations processed	3	3	5	7	3	
Site Plan Meetings	14	12	15	14	12	
Site Plans reviewed	17	20	10	8	8	
LDC Ordinances drafted	3	3	3	12	7	

Development Services is located at Dennis Monroe Public Works Complex, 5525 SE 119th St Belleview, Florida, 352-245-7021 ext. 2105 phone.



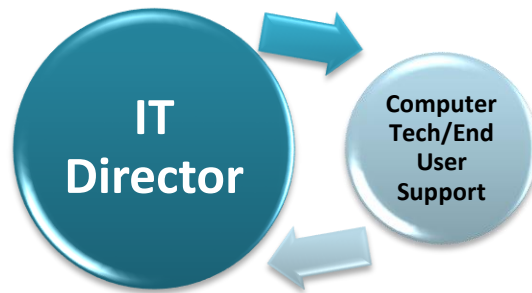
Building Inspections are outsourced by the City to MT Causley. The City issues the permits.

Code Enforcement and Business Tax Receipt Services fall under Development Services.

DEVELOPMENT SERVICES 2022 FY EXPENSE BUDGET

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
GL NUMBER	DESCRIPTION	Final BUDGET	Final BUDGET	Final BUDGET	Amended BUDGET	Adopted BUDGET
Dept 15-Development Services Department						
SALARIES & BENEFITS EXPENSE						
01-15-501200	Salaries	133,854	132,631	145,275	155,456	204,037
01-15-501225	Employee Bonus	1,300	1,950	1,950	1,950	2,600
01-15-501400	Overtime	125	645	125	125	500
01-15-502100	Payroll Taxes	10,307	10,050	11,176	11,738	15,972
01-15-502200	Retirement	12,332	13,137	14,608	15,293	20,828
01-15-502300	Employee Insurance	26,321	28,808	32,446	34,761	48,895
01-15-502400	Workers Compensation	310	2,720	2,700	2,862	2,740
SALARIES & BENEFITS EXPENSE		184,549	189,941	208,280	222,185	295,572
OPERATIONS EXPENSE						
01-15-503050	Comp Plan/Land Development Regs				45,000	50,000
01-15-503150	Medical				35	-
01-15-503410	Bldg Perm-MT Causley Inspections	115,000	140,000	184,354	105,000	200,000
01-15-503412	Bldg. Perm-MC Fire		1,000	-	-	
01-15-503415	Animal Control-Marioun County					12,500
01-15-503425	Records Storage	500	1,000	1,000	500	300
01-15-504000	Training/Travel & Per Diem	3,000	1,500	2,400	1,400	1,500
01-15-504025	Educational Reimbursement	1,250	1,250	900	-	-
01-15-504100	Telephone/Communications	1,000	1,100	1,100	3,000	3,000
01-15-504150	Cell Phone Reimbursement	660	660		510	510
01-15-504200	Postage	800	800	800	800	800
01-15-504400	Equipment Rental	1,000	1,000	750	750	750
01-15-504510	Basic General Liability	950	1,850	1,865	1,865	1,930
01-15-504520	Errors/Omissions	1,050	1,045	1,202	1,202	1,202
01-15-504570	Auto Insurance	1,000	510	550	540	560
01-15-504600	Repair & Maintenance	150	150	900	1,036	1,000
01-15-504900	Other Expense		-	500	6,200	6,200
01-15-504920	Fees for Services	750	750	1,200	1,200	2,000
01-15-504925	Over/Short Expense Account	75	25	25	25	25
01-15-504960	Advertising	3,000	2,000	2,500	2,500	2,500
01-15-505000	Supplies & Equipment	2,500	2,500	2,625	2,625	2,625
01-15-505110	Office Furniture	1,500	500	1,417	500	500
01-15-505200	Gas & Oil	150	150	150	75	75
01-15-505210	Vehicle Maintenance	150	150	150	75	75
01-15-505400	Membership Books & Dues	1,500	1,500	750	750	1,000
01-15-513101	Legal Services-Code Enforcement			2,300	2,300	4,200
01-15-513415	Animal Control	2,000	1,000	1,000	250	-
01-15-513480	Enforcement Costs	2,000	2,000			
01-15-513505	Code Enforcement-Court Costs	300	300	2,000	2,000	2,000
01-15-514000	Training/Travel & Per Diem	-	3,100	3,000	1,500	1,500
01-15-514100	Telephone/Communications	300	300	800	600	600
01-15-514200	Postage	300	1,000	500	250	350
01-15-514570	Auto Insurance	350	510	550	550	560
01-15-514920	Fees for Services	500	500	500	200	400
01-15-514960	Advertising			500	300	300
01-15-515000	Supplies & Equipment	1,000	500	3,125	2,000	2,000
01-15-515020	Uniform Expenses		1,500	500	500	500
01-15-515110	Code Enf. Office Furniture	5,500	400			
01-15-515200	Gas & Oil	150	150	150	150	150
01-15-515210	Vehicle Maintenance	150	100	100	75	150
01-15-515400	Membership Books & Dues	100	100	150	150	150
OPERATIONS EXPENSE		148,635	170,900	220,313	186,413	301,912
CAPITAL OUTLAY						
01-15-516401	Capital Outlay: Vehicle	25,500				
01-15-516402	Capital Outlay: Equipment				14,208	
CAPITAL OUTLAY		25,500			14,208	
Total Dept 15-Development Services Department		358,684	360,841	428,593	422,806	597,484

INFORMATION TECHNOLOGY ORGANIZATIONAL CHART



INFORMATION TECHNOLOGY DEPARTMENT

This internal service department works closely with all of the departments and the Commission to resolve any technology related issues. The IT Director is responsible for researching, evaluating, recommending, purchasing, installing and providing on-going support for all City owned computers, software and related peripheral equipment

The IT Department continues to upgrade City technology to maintain optimal use of this ever changing area of City operations. In the 2022 budget IT continues the Micro-soft Exchange project along with related hardware and software upgrades. In the 2020 budget the IT Department added an additional employee, a Computer Technician/End User Support, therefore, in the 2022 budget will continue to expand end user support.

Information Technology Department					
APPROVED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
IT Director	1	1	1	1	1
Computer Technician			1	1	1
Total IT Employees	1	1	2	2	2

FISCAL YEAR 2021 ACCOMPLISHMENTS

- Completed installation of new backup system
- Surplused computers and related equipment
- Continued to improve customer service
- Continued to be in compliance with Microsoft Licensing
- Maintained hardware and software infrastructure
- Continued end user support and training of new IT staff
- Continued improving security and data protection methods
- Continued to research, develop, test hardware and software options to simplify and streamline city computer operations
- Continued KnowBe4 training City-wide.
- Upgraded Microsoft Office and Exchange

INFORMATION TECHNOLOGY 2022 GOALS (Cont)

FISCAL YEAR 2022 GOALS AND OBJECTIVES

- Surplus computers and related equipment
- Continue to improve customer service
- Continue to be in compliance with Microsoft Licensing
- Maintain hardware and software infrastructure
- Continue end user support and staff training
- Continue improving security and data protection methods
- Continue to research, develop, test hardware and software options to simplify and streamline city computer operations
- Continue KnowBe4 training.
- Continue to work with City Administrator and Department Heads on cyber security concerns and innovative ways to protect the City.
- Upgrade the City's internal internet; the KWeb.

INFORMATION TECHNOLOGY DEPARTMENT GOALS FOR FISCAL YEAR 2021-2022				
2022 FY IT Department Goals		Objectives	Output	Outcomes
1	Projects:	To ensure city wide systems are current with relevant technologies.	Research, develop, test hardware/software, and purchase relevant equipment. Install and validate system performance.	City wide reliable/functional system.
	McCafee Web Gateway			
	PD Laser Fiche			
	Maintain and enhance Windows operations			
	Maintain new Backup system			
	Surplus computers and related equipment.			
	Cameras & Access Systems			
	Set up Upated Kweb			
2	Cyclical Items:	Maintain and improve current systems and citizen relations.	Remain informed and updated through citizen/employee feedback and vendor consultation.	Citizen/employee positive feedback. Vendor services provided.
	Continue to improve customer service.			
	Continue to be in compliance with Microsoft Licensing.			
	Maintain hardware and software infrastructure.			
	Continue improving security and data protection methods.			
	Continue end user support			
	Continue to research, develop, test hardware and software options to simplify and streamline city computer operations.			

INFORMATION TECHNOLOGY ACTIVITY

PROGRAM BUDGET DESCRIPTION FOR INFORMATION TECHNOLOGY DEPT			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
25.00%	25.00%	Network Analysis and Design - Assessment and design of the City's current data needs, as well as projected needs for all software and hardware, and the documentation of all systems.	IT Director Computer Technician
20.00%	20.00%	Network Administration - This includes the daily administration of network resources such as maintaining user accounts., e-mail accounts, data backup etc.	IT Director Computer Technician
40.00%	35.00%	Research and Development - Research and evaluation of technology related products and services for purchase and implementation; development of options to streamline city services and provide improved interactive technological processes.	IT Director Computer Technician
15.00%	20.00%	Information Services Support - Service support for web-hosting that provides internal and external users access to data and services; troubleshooting and repair of existing hardware; assisting end users in the use of all data resources.	IT Director Computer Technician
100.00%	100.00%		

INFORMATION TECHNOLOGY DEPARTMENT 2021/2022 FY PERFORMANCE REVIEW & PROJECTIONS

Performance Activities:	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Notations:
Total physical computers serviced	25	28	40	42	42	
Total virtual computers serviced	52	52	52	52	52	
Total user accounts	60	60	60	60	60	
Total virtual servers serviced	24	24	24	24	24	
Total physical servers serviced	14	14	16	17	17	

INFORMATION TECHNOLOGY STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021. *(See Strategic section of this 2022 fiscal year budget book.)* The focus areas continue to be Parks and Recreation and Economic Development.

Below is how the Information Technology Department will support those strategic planning goals in the 2022 fiscal year.

STRATEGIC PLANNING & GOALS

2022 FY Strategic Information Technology Focus Areas		2022 FY Strategic Focus Areas	
Parks and Recreation		Parks and Recreation	
IT will need to access how IT needs can be met and linked should that need arise.		Address parking needs around the lake to promote better park activities.	
IT will need to access how IT needs can be met and linked should that need arise.		Spruce up Cherokee Park area by removing the old shuffleboards and create more popular activities that enhance the Fred King Playground located in that Park area.	
Economic Development		Economic Development	
IT will need to access how IT needs can be met and linked should that need arise.		Downtown Bellevue Community Redevelopment Area, once created completely stimulates investment, commercial growth and redevelopment, and economic activity.	
IT will need to access how IT needs can be met and linked should that need arise.		Lake Lillian Park area provides the ability to combine park activities, small businesses and residential mixed uses.	
IT's support of the City Web will assist the BEDC as needed by linking to that website.		Bellevue Economic Development Council promotes and stimulates economic development in the City of Bellevue utilizing private and public sector support.	
IT will need to access how IT needs can be met and linked should that need arise		Installation of sewer along the Highway 441 Commercial Corridor provides necessary utilities to a large developing area at the edge of the City.	
IT's support of the City Web operations will support incentives that may aid in annexing these properties.		Annexation Incentives will entice commercial properties along the sewer line to annex and develop in the City limits, increasing the City's tax base.	
Parking & Sidewalk Infrastructure		Parking & Sidewalk Infrastructure	
IT will need to access how IT needs can be met and linked should that need arise.		Sidewalks and Parking need to be addressed throughout the City.	

INFORMATION TECHNOLOGY 2022 FY EXPENSES

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
GL NUMBER	DESCRIPTION	Final BUDGET	Final BUDGET	Final BUDGET	Amended BUDGET	Adopted BUDGET	
Dept 19-Information Technology Department							
SALARIES & BENEFITS EXPENSE							
01-19-501200	Salaries	86,576	89,174	133,731	145,095	155,484	
01-19-501205	Taxable Benefits & Reimbursements	161	161				
01-19-501225	Employee Bonus	650	650	650	1,300		1,300
01-19-501400	Overtime				100		300
01-19-502100	Payroll Taxes	6,537	6,729	10,331	10,837		12,044
01-19-502200	Retirement	8,545	8,796	13,503	14,156		15,744
01-19-502300	Employee Insurance	8,843	9,677	21,699	15,247		24,544
01-19-502400	Workers Compensation	201	234	309	261		415
SALARIES & BENEFITS EXPENSE		111,513	115,421	180,223	186,996	209,831	
OPERATIONS EXPENSE							
01-19-503125	Computer Software	5,500	5,500	3,000	10,000	3,000	
01-19-503150	Medical				100		
01-19-503430	Equipment & Software Maintenance	76,135	83,850	166,030	143,493	161,973	
01-19-504000	Training/Travel & Per Diem	3,000	3,000	3,000	1,800		1,500
01-19-504100	Telephone/Communications	5,830	600	2,675	7,400	6,000	
01-19-504150	Cell Phone Reimbursement	1,012	1,012				
01-19-504200	Postage	25	100	15	25	28	
01-19-504400	Equipment Rental	350	100	-	-		-
01-19-504300	Utility Service				1,500	1,500	
01-19-504510	Basic General Liability	310	660	1,245	1,245		1,290
01-19-504520	Errors/Omissions	325	318	803	805	800	
01-19-504570	Auto Insurance	760	865	945	945		980
01-19-504600	Repair & Maintenance	50	50	25	25	200	
01-19-504920	Fees for Services	150	20,000	15,000	1,500		1,000
01-19-505000	Supplies & Equipment	2,000	2,000	3,500	8,000	8,000	
01-19-505105	Technology Supplies & Equipment	16,000	66,000	25,648	29,500		10,000
01-19-505110	Office Furniture			3,200	500	500	
01-19-505200	Gas & Oil	1,500	500	500	500		250
01-19-505210	Vehicle Maintenance	-	50	100	100	100	
01-19-505400	Membership Books & Dues	2,740	2,740	1,500	1,500		1,500
OPERATIONS EXPENSE		115,687	187,345	227,186	208,938	198,621	
CAPITAL OUTLAY EXPENSE							
01-19-506400	Capital Outlay	36,500	70,171	26,000	86,000	44,500	
01-19-506404	Misc Sales Tax Equip	-			9,000		32,000
01-19-509000	Reserve for future uses	25,000					
CAPITAL OUTLAY EXPENSE		61,500	70,171	26,000	95,000	76,500	
Total Dept 19-Information Technology Department		288,700	372,937	433,409	490,934	484,952	

INFORMATION TECHNOLOGY

The City of Belleview implemented an internal IT Department in 2003, with the implementation of the current IT Director's position. This department has evolved over time, separating more of the IT-related items from departments scattered within the budget and placing them combined into the IT budget.

The IT budget includes all the software maintenance. The purpose of moving IT-related items from the various department budgets to the single budget source of the IT department is to give the City a comprehensive and concise cost for the technology operations of the City. This will greatly assist in analysis and future budgeting. Additionally, it also lets the City analyze how well the IT equipment and department are performing. Performance within the IT Department can be analyzed in a City-wide analysis, rather than in department fragments.

The Information Technology Department is located at the Belleview Police Department Building, SE 110th Street (behind City Hall) Belleview, Florida. IT oversees City Hall, Police Department, Water/Sewer plant and Public Works facilities.



LAW ENFORCEMENT ORGANIZATIONAL CHART



POLICE DEPARTMENT

The Bellevue Police Department includes administration, central intelligence and road patrol. The Police Department is also responsible for school safety and providing a crossing guard. The administration area oversees the budget and conducts internal investigations. The central intelligence department is assigned to all cases involving crimes against persons or property and general investigations. This position also work narcotic and vice investigations. The road patrol is the most visible component of the Police Department and is tasked with around the clock service to Bellevue Citizens. Personnel assigned to this area are responsible for, but not limited to, enforcing traffic laws, conducting preliminary criminal investigation, arresting or citing violators, gathering intelligence, answering calls for service and patrolling the city limits. The Special Response Team (SRT) is responsible for serving high risk warrants, handling barricaded subjects, or any other special incidents requiring highly trained and equipped personnel. Police Administrative personnel continue to maintain department records, answer non-emergency telephones and provide customer service at the front desk.

The Police Department's fleet program had been maintained through a lease/loan/purchase program for a number of years. Since 2017 when a 4-year Local Option Sales Tax went into effect, the City has used those funds and USDA grant funds to purchase new vehicles. This aided the City in ending the lease-purchase program and reduced this cost by the interest charged on that type of purchase programs. At the end of the 2020 fiscal years all previously leased cars were paid in full. In the 2021 fiscal year, the City obtained two vehicles through a USDA grant with the City's matching cost being the equipment for the new vehicles.

In the 2019 budget the Police Department added a School Resource Officer. That position continues in the 2022 budget.

Police Department					
APPROVED POSITIONS	FY	FY	FY	FY	FY
	2017-18	2018-19	2019-20	2020-21	2021-22
Chief	1	1	1	1	1
Lieutenant	1	1	1	1	1
Investigator	1	1	1	1	1
Officers	11	12	12	12	12
Sub-total Sworn	<u>14</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
Administrative Support	2	2	2	2	2
Crossing Guard	0.5	0.5	0.5	0.5	0.5
Sub-total Civilian	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
Total Police Employees	<u>16.5</u>	<u>17.5</u>	<u>17.5</u>	<u>17.5</u>	<u>17.5</u>

POLICE DEPARTMENT GOALS

FISCAL YEAR 2021 ACCOMPLISHMENTS

- Continued to maintain accreditation through staff inspections.
- Coordinated and conducted community crime prevention program
- Continued to professionally investigate cases with diligence and efficiency, thus ensuring appropriate closure.
- Promptly returned all citizens phone calls.
- Continued to maintain contact with victim, ensuring they are kept abreast of case progress and informed of their rights as victims.
- Continued to maintain high standard of service with less officers patrolling the City.
- Participated in community events.
- Enhanced School Resource Officer's interaction with students

FISCAL YEAR 2022 GOALS

- Continue to maintain accreditation through staff inspections.
- Coordinate and conduct community crime prevention program
- Continue to professionally investigate cases with diligence and efficiency, thus ensuring appropriate closure.
- Promptly return all citizens phone calls.
- Continue to maintain contact with victim, ensuring they are kept abreast of case progress and informed of their rights as victims.
- Continue to maintain high standard of service with less officers patrolling the City.
- Continue to participate in community events.
- Enhance School Resource Officer's interaction with students
- Encourage youth participation in related programs

POLICE DEPARTMENT 2022 GOALS

POLICE DEPARTMENT GOALS FOR FISCAL YEAR 2021-2022

2022 FY Police Department Goals		Objectives	Output	Outcomes
1	Coordinate and conduct community crime prevention programs	Make citizens safe through information and community policing	Keep citizens informed through media and website	Citizens will enjoy a better quality of life and reduces crime
2	Professionally investigate cases with diligence and efficiency ensuring appropriate closure	Take reports then send these reports to the proper people for final disposition	Make arrest, recommend other alternatives if necessary	Provides a safer community for Citizens
3	Promptly return all citizens phone calls	To answer all phone calls by a real person	Talk with people and advise them of the best solution possible	Promotes a positive image of the Police Department and better serves the Citizens
4	Maintain contact with victim ensuring they are kept abreast of case progress and informed of their rights as victims	To maintain the level of professionalism that we have now	Not change what we are doing now	Maintains a high service level and maintains best practices within the Police Department
5	Maintain high standard of service using less officers patrolling the City	To hire two police officers that we have lost and not replaced due to the economy	Keep looking for grants and or start budgeting for these positions	Better officer safety, faster response times better quality of life for our citizens...more revenue
6	Maintain accreditation through staff inspections	To maintain a high level of operations	Training and good communications	Continues a high level of excellent operations
7	Enhance new Resource Officer Program	Utilize officer in elementary school to interact with students	Take new position and improve the lives of children beyond protective duties	Improves the lives of children while bettering the connection between them and Police.
8	City community events every quarter	Obtain a higher level of involvement in community programs	Higher level of involvement by Managing Staff to get rest of Department involved	Promote City and Department and create a positive effect on the community
9	D.A.R.E and other Youth Programs	Establish program and certify department and instructors.	Added employee will help free up staff time	Education of youth and community is invaluable and has the ability to save lives

POLICE DEPARTMENT'S 2021-2022 FY ACTIVITY REVIEW

PROGRAM BUDGET DESCRIPTION FOR POLICE DEPARTMENT			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
20.00%	20.00%	General Management - Direct department, develop and expand citizen involvement and public education. Meet with civic groups, media and other public and private groups,. General administrative duties managing the department.	Chief / Lieutenant / Administrative Sergeant
20.00%	20.00%	Investigations - Investigate criminal offense, complete reports on same, conduct interviews, review and assist in the prosecution of suspects. Investigate vehicle crashes.	Detective / Administrative Sergeant / Patrol Officers
5.00%	5.00%	On-Scene Investigations - Perform on-scene investigation and process crime scenes.	Detective / Administrative Sergeant / Patrol Officers
5.00%	5.00%	Court Assistance - Obtaining warrants, State Attorney's Office depositions and appear in court.	Patrol Officers / Detective
10.00%	10.00%	Training and Professional Development	Chief / Lieutenant / Administrative Sergeant
15.00%	15.00%	Calls to Service - respond to calls for service	Patrol Officers
10.00%	10.00%	Traffic stops and Citations - Conduct traffic stops and issue citations.	Patrol Officers
5.00%	5.00%	School Resource Officer- Stays in Elementary School during school hours and when school is in session	School Resource Officer
10.00%	10.00%	Patrol and Crime Prevention - Maintain patrol logs and direct patrols to reduce opportunistic crimes. Monitor traffic to direct traffic enforcement strategies. Plan and participate in task force operations.	Patrol Officers
100.00%	100.00%		

POLICE DEPARTMENT 2022 STRATEGIC GOALS (Cont)

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021. *(See Strategic section of this 2022 fiscal year budget book.)* The focus areas continue to be Parks and Recreation and Economic Development.

Below is how the Police Department will support those strategic planning goals in the 2022 fiscal year.

STRATEGIC PLANNING & GOALS

2022 FY Strategic Law Enforcement Focus Areas		2022 FY Strategic Focus Areas	
Parks and Recreation		Parks and Recreation	
Law Enforcement will support the safety of cleaning out this area and will have input regarding future added activities as they patrol City Parks.		Finish clearing out the old Public Works Complex at Lake Lillian Park and prepare for Park/Recreation Activities. New Community Center constuction	
Law Enforcement will have input regarding the need for safe parking to support park activities.		Address parking needs around the lake to promote better park activities.	
Law Enforcement will support the safety of cleaning out this area and will have input regarding future added activities as they patrol City Parks.		Spruce up Cherokee Park by creating more popular activities that enhance the Fred King Playground located in that Park area.	
Economic Development		Economic Development	
Law Enforcement will need to assess how increased commercial redevelopment impacts the department and patrol of the City.		Downtown Belleview Community Redevelopment Area, completely stimulates investment, commercial growth and redevelopment, and economic activity.	
Law Enforcement will need to assess how increased commercial and impacts the department businesses patrol of the City.		Lake Lillian Park area provides the ability to combine park activities, small businesses and residential mixed uses.	
Law Enforcement will need to assess community policing programs and how these can enhance the BEDC's program.		Belleview Economic Development promotes and stimulates economic development in the City of Belleview utilizing private and public sector support.	
Law Enforcement will need to assess at what point of commercial growth along this corridor added Officers are required.		Installation of sewer along the Highway 441 Commercial Corridor provides necessary utilities to a large developing area at the edge of the City.	
A strong Police Department and reduced crime numbers is a large part of selling the value of annexation. The Police Department will need to participate in any program that provides incentive. One of the incentives is the reduction in County Law Enforcement taxes as opposed to any increases in the cost to ad valorem tax for living in the City.		Annexation Incentives will entice commercial properties along the sewer line to annex and develop in the City limits, increasing the City's tax base.	
Parking & Sidewalk Infrastructure		Parking & Sidewalk Infrastructure	
Law Enforcement will need to work with the City as sidewalks and parking are addressed so that safety and traffic input is a part of accomplishing this goal.		Sidewalks and Parking need to be addressed throughout the City.	

POLICE DEPARTMENT 2022 PERFORMANCE MEASURES

POLICE DEPARTMENT 2020/2021 FY PERFORMANCE REVIEW & PROJECTIONS						
Performance Activities:	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Notations:
Number of calls dispatched	23,321	25,000	24,515	23,500	21,951	
Number of traffic crash reports	335	330	345	350	272	
Number of active reserves	0	1	1	1	2	Working toward setting program up again
Calls per Officer	2,000	2,100	1,285	2,310	1,995	

POLICE DEPARTMENT 2022 FY EXPENSES

GL NUMBER	DESCRIPTION	2017-2018 Final BUDGET	2018-2019 Final BUDGET	2019-2020 Final BUDGET	2020-2021 Amended BUDGET	2021-2022 Adopted BUDGET
Dept 21-Law Enforcement Department						
SALARIES & BENEFITS EXPENSE						
01-21-501200	Salaries	732,734	754,048	892,837	80,997	110,934
01-21-501202	Salaries-Sworn Officers				843,648	908,275
01-21-501206	Clothing Allowance-CID	400	400	400	400	400
01-21-501207	Uniform Cleaning Allowance	5,472	5,808	5,808	5,808	5,808
01-21-501215	Salaries/PD/Special Detail	7,000	19,500	15,000	15,000	20,000
01-21-501225	Employee Bonus	10,062	9,412	10,907	11,167	11,557
01-21-501400	Overtime	18,000	26,500	16,000	500	300
01-21-501402	Overtime-Sworn Officers				17,000	30,000
01-21-501500	Incentive Pay	9,800	11,120	9,800	10,040	12,200
01-21-501505	Incentive Pay-Bilingual & IT	520	1,040	520	520	
01-21-501600	Holiday Pay	20,000	27,000	24,000	34,500	32,000
01-21-501800	Extra Duty Pay	840	1,680	1,680	1,680	1,680
01-21-502100	Payroll Taxes	59,235	63,124	73,051	79,562	94,841
01-21-502200	Retirement	8,137	13,556	9,392	7,863	10,820
01-21-502250	Retirement / Police	93,770	148,805	159,849	148,779	162,979
01-21-502300	Employee Insurance	143,076	166,367	190,488	197,187	215,525
01-21-502400	Workers Compensation	29,627	27,500	29,500	37,509	65,999
SALARIES & BENEFITS EXPENSE		1,138,673	1,275,860	1,439,232	1,492,160	1,683,318
OPERATIONS EXPENSE						
01-21-503150	Medical	600	600	600	750	1,000
01-21-503425	Records Storage	600	400	400	400	400
01-21-503500	Criminal Investigations	250	250	250	250	250
01-21-504000	Training/Travel & Per Diem	12,171	6,000	8,000	6,000	6,000
01-21-504025	Educational Reimbursement	2,389	3,750	1,250	3,750	3,750
01-21-504100	Telephone/Communications	21,767	19,000	22,500	20,000	20,000
01-21-504200	Postage	750	750	750	750	750
01-21-504300	Utility Services	9,822	15,000	12,000	11,000	11,000
01-21-504400	Equipment Rental	3,000	3,000	1,800	1,800	1,800
01-21-504510	Basic General Liability	20,000	20,800	15,000	15,000	15,290
01-21-504520	Errors/Omissions	6,200	6,425	6,900	6,900	9,200
01-21-504570	Auto Insurance	10,000	11,000	12,700	12,700	13,250
01-21-504590	Property Insurance	3,800	4,400	7,515	7,515	7,578
01-21-504600	Repair & Maintenance	1,500	2,500	3,000	3,000	6,000
01-21-504900	Other Expense			500	500	500
01-21-504920	Fees for Services	7,000	7,000	6,400	6,500	6,000
01-21-504925	Over/Short Expense Account	25	50	50	50	50
01-21-504960	Advertising	200	400	150	150	150
01-21-505000	Supplies & Equipment	7,000	22,000	22,500	32,000	15,000
01-21-505004	LOSales Tax Misc. Purchases				95,000	
01-21-505005	Grant Equipment Purchases	-	8,602	8,600	10,265	-
01-21-505010	Community Giving Event/Supplies	1,500	1,500			
01-21-505020	Uniform Expenses	7,050	12,050	7,050	8,000	8,000
01-21-505155	Bldg Construction-Furniture/Equipment	62,639				
01-21-505200	Gas & Oil	28,000	20,000	20,000	27,000	18,000
01-21-505210	Vehicle Maintenance	18,000	33,000	30,000	30,000	25,000
01-21-505211	Vehicle Equipment	11,672	25,000	26,500	51,060	-
01-21-505400	Membership Books & Dues	1,000	3,000	3,000	3,200	3,000
01-21-505600	DARE Program	1,000	1,000	1,000	1,000	1,000
01-21-513430	Automation-Equipment & Software Maint		49,000	13,000	12,398	14,000
OPERATIONS EXPENSE		237,935	276,477	231,415	366,938	186,968

POLICE DEPARTMENT 2022 FY EXPENSES (Cont.)

CAPITAL OUTLAY EXPENSE						
01-21-506401	Capital Outlay:Vehicle		50,000	68,000	79,000	78,000
01-21-506402	C/O: Equipment	66,128	59,400			
01-21-506404	Mis Sales Tax Equip	72,690		45,900	51,756	38,500
01-21-506409	C/O Police Grant Purchased Equipment			10,700		
01-21-516402	C/O: Equipment-Automation	25,000	15,000			
CAPITAL OUTLAY EXPENSE		163,818	124,400	124,600	130,756	116,500
CAPITAL PROJECT EXPENSE						
01-21-506520	CIP-PD Building Renovation/Addition	1,664,511				
CAPITAL PROJECT EXPENSE		1,664,511				
DEBT EXPENSE						
01-21-507101	Motorola Radios Lease-Principal	-		31,732	-	-
01-21-507102	Vehicle Lease-Principal	18,036	10,844	5,687		
01-21-507110	CBT PD Bldg Loan Principal	288,668	295,323	796,060		
01-21-507201	Motorola Radios Lease-Interest			2,670		
01-21-507202	Vehicle Lease-Interest	2,351	1,203	740		
01-21-507210	CBT PD Bldg Loan Interest	29,051	22,396	15,589		
01-21-507300	Other Debt Service Costs					
DEBT EXPENSE		338,106	329,766	852,478	-	-
RESERVE FOR FUTURE USE EXPENSE						
01-21-509005	Reserve for Future Use-PD Bldg Loan		182,881	-	-	
01-21-519000	Reserve for future uses-Automation					
RESERVE FOR FUTURE USE EXPENSE		-	182,881	-	-	-
Total Dept 21-Law Enforcement Department		3,543,043	2,189,384	2,647,725	1,989,854	1,986,786

THE CITY OF BELLEVUE POLICE DEPARTMENT



The Bellevue Police Department is located on SE 110th Street directly behind City Hall (City Hall is located on Highway 441).

THE CITY OF BELLEVUE POLICE DEPARTMENT (Cont.)

COMMUNITY ACTIVITIES

In 2022 Bellevue Law Enforcement will continue with the D.A.R.E. *Drug Abuse Resistance Education*, an international substance abuse prevention education program that seeks to prevent use of controlled drugs, membership in gangs, and violent behavior.



The Bellevue Police Department participates in other community activities such as the “Shop with a Cop” program – where Officers shop with local youth for Christmas, the “Marion County Public Safety Supports A Cure” - the fight to cure breast cancer, quarterly community events and the annual Bellevue Christmas Parade.

Anonymous Tips: You may submit an anonymous tip anytime, anywhere, 24 hours a day, seven days a week, by phone at (352)368-7867, or [click here](#) to go to Crime Stoppers main website.

What does anonymous mean? Your name is not known or made public. This is vital to the program and anonymity is guaranteed. Crime Stoppers has built the trust of tipsters throughout the community. If the identity was made known, this would destroy the program.

- You will never be asked for your name.
- Your call will not be recorded.
- Numbers and online tips are not traced.
- You do not have to make a statement to police.
- You will not appear in court.

SOLID WASTE ORGANIZATIONAL CHART



SOLID WASTE

Solid Waste is contracted out, therefore, it is not a department of the City. This City function falls under the general oversight of the City Administrator with direct oversight by the Finance Director as the Solid Waste services are managed and coordinated by the City's Finance Department.

Residential and Small Business Solid Waste:

The City's Customer Service handles calls and coordinates with the contracted hauler for complaints and white good pickups. The monthly fee for picking up the residential solid waste that consists of twice a week garbage, once a week recyclables and once a week yard trash, is billed with the Utility Bills. All the same criteria for payment and late fees, etc. apply to the solid waste billing with the Utility Billing Accounting Specialist monitoring the billing and customer accounts.

The Accounting Department handles the invoicing to the hauler, franchise and administrative fees and all reconciliations including the adjustments that move the revenue and expenses for solid waste from the utility side of these financial functions to the General Fund.

Commercial Solid Waste:

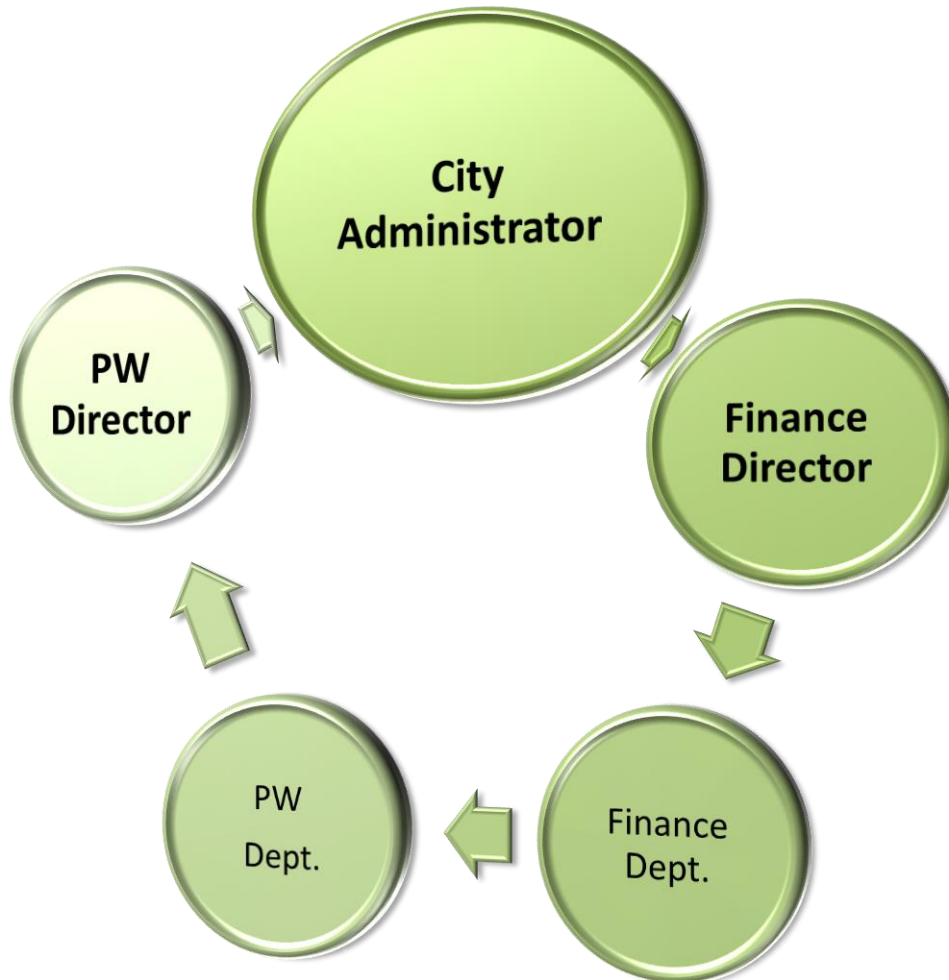
Commercial Solid Waste is handed by the Finance Department via reconciliation of the commercial pickups sent in with the monthly commercial dumpster franchise payments. Commercial pickups are paid directly to the haulers and Commercial businesses in the City can contract with any company they want. They are required to have dumpsters and the Commercial hauler is required to be registered with the City and provide the customer information monthly.

Development Services maintains this information in their Business Tax Receipt program and will code enforce any business who does not comply with the Commercial Solid Waste section of the City's codes.

In 2019 the City revamped its Solid Waste Code. In the 2020 fiscal year the City began solid waste services with Florida Express Environmental and moved to a once a week mechanical pickup. This contract is good for five years.

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Final	Final	Final	Amended	Adopted
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Dept 34-Garbage/Solid Waste						
OPERATIONS EXPENSE						
01-34-503450	Recycling Expenses	50,100	51,666	54,000	71,090	63,600
01-34-503455	Garbage/Solid Waste Expense	249,498	257,266	272,000	287,148	296,400
OPERATIONS EXPENSE		299,598	308,932	326,000	358,238	360,000
Total Dept 34-Garbage/Solid Waste		299,598	308,932	326,000	358,238	360,000

CEMETERY ORGANIZATIONAL CHART



CEMETERY

Cemetery is indicative of combined City departments working together to oversee the City Cemetery operations. Cemetery falls under the general oversight of the City Administrator. Public Works is responsible for maintaining the cemetery grounds; both common grounds and those areas surrounding each gravesite. They also mark the gravesites for burials and monument installations. The Finance Department oversees the Cemetery functions that include sales, records, customer service and accounting. They coordinate with Public Works to insure that this sensitive City operation is carried out with the dignity it deserves.

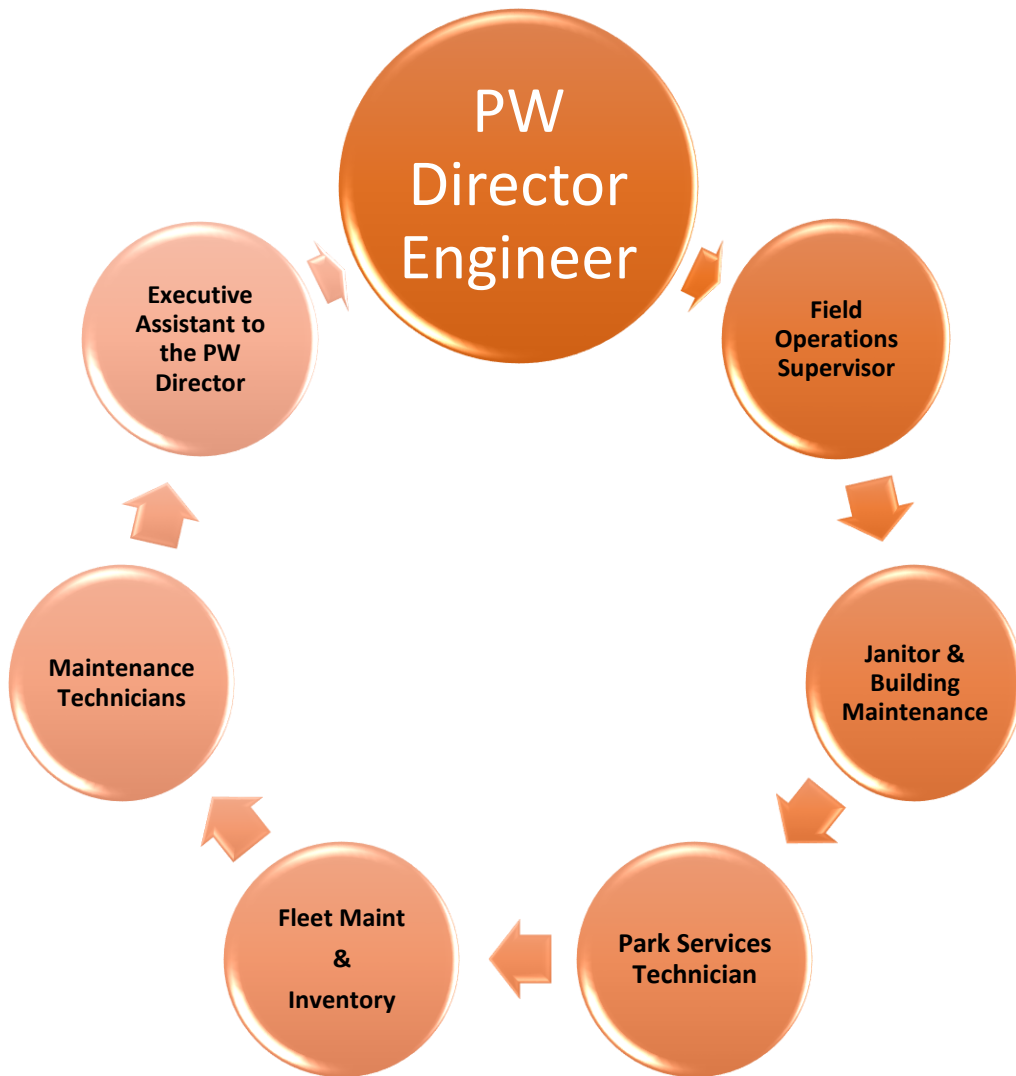
The City revamped its Cemetery Code in 2019. The new code assists the City in better management of the common areas and around the gravesites with better defined rules and regulations. Additionally, in 2019, Finance brought the cemetery hand maintained books into electronic format which insures all information is consistently kept in the BS&A Cemetery module and all old and new documents are attached to individual files. This allows for consistency of information and insures that all these most important documents are correctly connected to the cemetery lots and the individuals whose remains reside in those lots and/or who have the right to do so.

A full inventory of the Cemetery was completed in mid – 2019 with all the older documents scanned into the correct cemetery electronic files. The City also buys back lots at the price they were originally purchased. That information has been added to the electronic files as the purchase prices have changed over the years. All of this better insures that this most sensitive operations remains consistent and correct.

In the 2022 fiscal year the City will also do some improvements to the common areas of the cemeteries.

GL NUMBER DESCRIPTION		2017-2018 Final BUDGET	2018-2019 Final BUDGET	2019-2020 Final BUDGET	2020-2021 Amended BUDGET	2021-2022 Adopted BUDGET
Dept 39-Cemetery						
OPERATIONS EXPENSE						
01-39-504300	Utility Services					200
01-39-504590	Property Insurance	1,000	1,000	1,200	1,200	790
01-39-504600	Repair & Maintenance	500	5,000	5,000	5,000	2,000
01-39-504955	Cemetery Lot Buy-Back	500	500	2,500	2,500	2,500
01-39-505000	Supplies & Equipment		-	2,000	2,000	3,000
OPERATIONS EXPENSE		2,000	6,500	10,700	10,700	8,490
CAPITAL OUTLAY EXPENSE						
01-39-506300	Capital Improvements			60,000	15,000	25,000
CAPITAL OUTLAY EXPENSE				60,000	15,000	25,000
Total Dept 39-Cemetery		2,000	6,500	70,700	25,700	33,490

PUBLIC WORKS-STREETS/PARKS ORGANIZATIONAL CHART



PUBLIC WORKS DEPARTMENT

STREETS/PARKS/BUILDING/VEHICLE/CEMETERY MAINTENANCE

The Public Works Department is responsible for the maintenance of streets, right-of-ways, sidewalks, traffic lights, street signs, drainage retention areas, drainage swales, piping and inlets, and cemeteries. This department also mows and maintains City facilities such as City Hall, Police Department, Public Works Complex, Cherokee Park, Lake Lillian Park, City Hall Park, Mary Ann Cafaro Community Garden Park, City land-27 acres, 30 acres at Wastewater facility, Spray-field 30 acres and City Wells 5 and 6. Maintenance Technicians adhere to a high standard of maintaining these areas.

The staff supports all Community special events including Chamber Events, Art Festival, Easter Egg Hunt, Founder's Day, the Annual Freedom Walk, Fall Festival, Light-Up Lake Lillian, the annual Christmas Parade and Foody Fest Friday nights.

In 2016, the City completed construction of a new Public Works building and complex across town from the previous Public Works complex located at Lake Lillian Park. A Splash Park was then constructed next to this area. The City begin to clean up the vacated Public Works Complex area for a future community center. In 2019 a playground was constructed next to the Splash Park. In the 2020-2021 fiscal year the City constructed a Community Center constructed out of the old complex. The City obtained a \$300,000 Marion County grant to assist with the construction of this facility. In the 2022 fiscal year murals will be painted on the outside of the building as well as sidewalk and landscaping.

The Public Works Department has a person who focuses mainly on the Fleet Maintenance and is responsible for maintaining all the City's vehicles. The city garage is responsible for providing minor maintenance and repairs to City cars and trucks, off-road vehicles and/or other pieces of equipment. This position also oversees Public Works inventories. Additionally, the City has a Building and Maintenance person and a Janitor who function under the Public Works Department and provides related services to all City buildings and departments. In late 2021 and in the 2022 budget has been added a Parks Services Technician position.

The Public Works Director/Engineer is assisted in the Administrative management of the department by the PW Executive Assistant and in the field by the Field Operations Supervisor.

Public Works Department - Streets & Parks Division					
APPROVED POSITIONS	FY	FY	FY	FY	FY
	2017-18	2018-19	2019-20	2020-21	2021-22
Public Works Director/ City Engineer	1	1	1	1	1
Exec. Asst. to PW Dir	1	1	1	1	1
Fields Operation Supervisor	1	1	0	1	1
Janitor	1	1	1	1	1
Sub-total Admin & Streets & Parks	4	4	3	4	4
Parks & Streets Field Supervisor	1	1	1	0	0
Fleet/Inventory Maintenance	1	1	1	1	1
Building/Grounds Maintenance	0	0	1	1	1
Parks Services Technician	0	0	0	1	1
Maintenance Technicians	4	4	4	4	4
Sub-Total Utilities Field	6	6	7	7	7
Total Public Works Employees	10	10	10	11	11

PUBLIC WORKS GOALS & ACCOMPLISHMENTS

FISCAL YEAR 2021 ACCOMPLISHMENTS

- Continued regular pothole maintenance.
- Continued with routine maintenance of City vehicles, grounds, buildings and areas
- Continued evaluation and maintenance of playgrounds and equipment to insure safety of use
- Constructed a new Community Center from the old PW Complex
- Continued preventative maintenance programs for all city equipment thereby reducing replacement costs.
- Addressed Infrastructure Needs as discussed with City Commission
- Reviewed personnel to service standards
- Reviewed cost of operations in connection to development and growth

PUBLIC WORKS-STREETS & PARKS DEPARTMENT'S 2021-2022 FY ACTIVITY REVIEW			
PROGRAM BUDGET DESCRIPTION FOR PARK AND RECREATION			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
60.00%	60.00%	Streets, Right of Ways, Retention Areas, Alleys Parks, Street Lights and Signs - Maintain, clean, repair asphalt, clay or sand areas, mow all grassed areas, replace or repair lights and signs Maintain paved streets and parking areas.	Field Operations Supervisor Field Technicians
15.00%	15.00%	General Maintenance – Maintain, Clean, repair buildings, sidewalks, pavilions and other public facilities along with City vehicles and equipment.	Field Operations Supervisor Field Technicians
15.00%	15.00%	General Administration – Budget, service orders, construction projects, meet with public as needed, coordinate employee training, City wide events.	PW Director Exec. Asst. to PW Dir.
10.00%	10.00%	Assisting Other City Departments - Heavy equipment operations, emergency response preparation.	Field Operations Supervisor Field Technicians
100.00%	100.00%		

PUBLIC WORKS DEPARTMENT 2022 GOALS (Cont)

FISCAL YEAR 2022 GOALS AND OBJECTIVES

- Continue with transportation development plan by developing 5 to 10 year plans for resurfacing of several streets within the City and analyzing funding with the reduction by Marion County in the Gas Tax split and if the Local Option Sales Tax is renewed
- Continue regular pothole maintenance.
- Continue with routine maintenance of City vehicles, grounds, buildings and areas
- Continue evaluation and maintenance of playgrounds and equipment to insure safety of use
- Continue preventative maintenance programs for all city equipment thereby reducing replacement costs.
- Address Infrastructure Needs as discussed with City Commission
- Review personnel to service standards
- Review cost of operations in connection to development and growth
- Design new Sidewalks
- Make improvements to Lake Lillian Park and Cherokee Park
- Rehab the Cherokee Park once the City determines how that will move forward

PUBLIC WORKS DEPARTMENT 2022 GOALS (Cont)

PUBLIC WORKS DEPARTMENT GOALS FOR FISCAL YEAR 2021-2022

2022 FY Recreation Department Goals	Objectives	Output	Outcomes
1 Continue transportation development program that addresses reduction in Gas Tax funding support	Determine priorities and funding	Evaluate and update existing plan and how reduced gas taxes will allow for the timeline for addressing transportation needs	Current plan based on higher gas taxes so this will better assess the timeline for completion of these projects as well as the need to look at funding sources other than gas taxes
2 Community Center at current Public Works Compound	Public recreation building at Lake Lillian	Clear out old Public Works areas and plan turning the old compound into a recreation area of Lake Lillian Park	Area for group events, after school learning center, many possibilities
3 Continue evaluation and maintenance of playgrounds and equipment to insure safety of use	Maintain equipment for maximum benefit, maintain for safety	Activity equipment is maintained to insure safety compliance, grounds maintained for maximum safe use	Maintain for safety of public and to prevent unnecessary replacement costs. Construct new playground at Lake Lillian.
4 Improvements to Lake Lillian, especially to promote events and more active park use overall	Redesign walking trails. Implement event pedestals.	Design better walkability, event pedestals and other options.	Brings more people to the park to support the community.
5 Continue departmental maintenance programs	Program a maintenance program and assess replacement needs	Evaluate maintenance schedules and programs that include routine and occasional maintenance needs. Also develop replacement timelines	Expands life expectancy for equipment, buildings, etc. Determines when occasional maintenance needs should be done along with when items need replaced so that funding can be determined ahead of needed higher costing maintenance and replacement
6 Continue personnel related activities	Adequately staffing to meet needs	Evaluate problem areas long with staffing levels	Continue to maintain an essential employee level to increase level of service as needed
7 Clean area and evaluate building at Cherokee Park	Clean up and demo unused facilities	Reduce maintenance costs	Reduce maintenance costs
8 Design new Sidewalks	Look at areas in the City that sidewalks are needed	Evaluate easements needed and cost to obtain easements. Create a priority list.	Create safer walkability and promote walkability around the City
9 Prepare street resurfacing & restriping program	Look at what streets need resurfacing and restriping	Evaluate cost and create a priority list	Create safer travel and preserve City streets at a lower cost than reconstruction would cost

PUBLIC WORKS DEPARTMENT 2020/2021 FY PERFORMANCE REVIEW & PROJECTIONS

Performance Activities:	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Notations:
Paved Streets Maintained (miles)	26.81	26.81	26.81	26.81	26.81	
Undeveloped/Unpaved Streets Maintained (miles)	0.73	0.73	0.73	0.73	0.73	
Sidewalks Maintained (miles)	4.83	4.83	4.83	4.83	4.83	
Drainage Retention Areas Maintained	30	30	30	30	30	
Park Acreage	31.69	31.69	31.69	31.69	31.69	
Special Events	7	7	12	2	12	
City Grounds	92.5	92.5	92.5	92.5	92.5	Public Work Building area
Grants (Parks & Recreation)	\$0		\$300,000	\$0	\$0	Community Center

PUBLIC WORKS DEPARTMENT 2022 STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021. *(See Strategic section of this 2022 fiscal year budget book.)* The focus areas continue to be Parks and Recreation and Economic Development.

Below is how the Public Works Department -Streets & Parks Division will support those strategic planning goals in the 2022 fiscal year.

STRATEGIC PLANNING & GOALS

2022 FY Strategic Public Works-Streets & Parks Focus Areas		2022 FY Strategic Focus Areas	
Parks and Recreation		Parks and Recreation	
Continue additions and improvements to Lake Lillian via the electrical and pedestal upgrades, basketball court and dock improvements		Finish clearing out the old Public Works Complex at Lake Lillian Park and prepare for Park/Recreation Activities. Create additional activities. Community Center, fishing, etc.	
Work with the Commission to assess areas where parking can be added, plan future parking areas and assist in cost analysis.		Address parking needs around the lake to promote better park activities.	
Work with the Commission to assess the Cherokee Park building and area, plan future development and assist in providing cost analysis		Spruce up Cherokee Park area by removing the old shuffleboards and create more popular activities that enhance the Fred King Playground located in that Park area. Provide a building for community use	
Economic Development		Economic Development	
Public Works will be involved in the planning and engineering of any projects within this area, especially in relationship to traffic movement, streets and sidewalks and any pocket park areas that may arise out of planning and designed such an area.		Downtown Belleview Community Redevelopment Area, once created completely stimulates investment, commercial growth and redevelopment, and economic activity.	
Public Works will be assist the City in planning and assessment of this area.		Lake Lillian Park area provides the ability to combine park activities, small businesses and residential mixed uses.	
Public Works will need to support events that the City develops. The Department will need to be involved in the planning process to determine impact on streets, sidewalks, equipment and personnel.		Belleview promotes and stimulates economic development in the City of Belleview utilizing private and public sector support.	
Public Works will be dealing with transportation, entrance and exits, pocket park areas and sidewalk issues that may arise out of growth along this commercial corridor. This will require coordination with the State and County on projects.		Installation of sewer along the Highway 441 Commercial Corridor provides necessary utilities to a large developing area at the edge of the City that will flow into transportation related items over time. These must be addressed to continue to promote economic development and not have it hindered.	
Public Works has been aware of the importance of maintaining the streets, roadways and park areas in the City to insure that the City looks attractive to potential future citizens. The reduction in staffing has created a less kept up City, therefore, the department will need to assess how much personnel will be needed and how tht will affect their future budgets.		Annexation Incentives will entice commercial properties along the sewer line to annex and develop in the City limits, increasing the City's tax base. This will help with needed projects that tie back into meeting this strategic objective.	
Parking & Sidewalk Infrastructure		Parking & Sidewalk Infrastructure	
Public Works will assist in evaluation, cost analysis and creating a master plan for sidewalks and parking.		Sidewalks and Parking need to be addressed throughout the City to create better economic growth with a stronger walkability community.	

PUBLIC WORKS-STREETS 2022 FY EXPENSE

GL NUMBER	DESCRIPTION	2017-2018 Final BUDGET	2018-2019 Final BUDGET	2019-2020 Final BUDGET	2020-2021 Amended BUDGET	2021-2022 Adopted BUDGET
Dept 41-Street Department						
SALARIES & BENEFITS EXPENSE						
01-41-501200	Salaries	192,948	199,469	186,338	203,414	208,522
01-41-501225	Employee Bonus	3,120	3,120	3,608	3,965	3,835
01-41-501400	Overtime	5,600	5,600	2,500	2,500	2,500
01-41-501700	On Call Pay	1,200	1,200	1,200	1,200	1,800
01-41-502100	Payroll Taxes	15,097	15,596	14,904	16,154	16,981
01-41-502200	Retirement	18,526	19,749	18,795.00	21,116	21,459
01-41-502300	Employee Insurance	50,793	55,617	59,893.00	70,492	71,970
01-41-502400	Workers Compensation	15,124	9,500	15,459.00	16,241	24,910
SALARIES & BENEFITS EXPENSE		302,408	309,851	302,697	335,082	351,977
OPERATIONS EXPENSE						
01-41-503150	Medical	400	400	400	400	585
01-41-503425	Records Storage	-				50
01-41-503440	Trash Dumping Fees	250	250			
01-41-503460	Railroad Fees	9,050	9,050	5,500	5,500	5,500
01-41-503465	Tank Registration Fees	50	50			
01-41-504000	Training/Travel & Per Diem	1,500	1,500	500	250	250
01-41-504100	Telephone/Communications	2,500	2,800	4,000.00	7,850.00	5,200
01-41-504200	Postage	100	100	100.00	100.00	400
01-41-504300	Utility Services	6,000	6,000	5,000.00	3,500.00	4,000
01-41-504400	Equipment Rental	2,000	2,000	750.00	750.00	750
01-41-504510	Basic General Liability	2,200	2,200	3,730.00	3,730.00	3,900
01-41-504520	Errors/Omissions	1,250	1,245	2,415.00	2,415.00	2,400
01-41-504570	Auto Insurance	11,000	7,600	8,600.00	8,600.00	9,000
01-41-504590	Property Insurance	2,200	2,200	2,840.00	2,840.00	2,900
01-41-504600	Repair & Maintenance	6,000	10,000	10,000.00	9,800.00	9,800
01-41-504602	Maintenance/Lighting	2,000	2,000	2,000.00	2,500.00	1,000
01-41-504900	Other Expense			50	50	50
01-41-504905	Hurricane Irma	67,301				
01-41-504920	Fees for Services	1,000	1,000	1,000	3,500	2,500
01-41-504960	Advertising	200	200			
01-41-505000	Supplies & Equipment	10,000	10,000	16,200	18,000	18,000
01-41-505020	Uniform Expenses	6,000	7,000	7,000	5,500	5,500
01-41-505200	Gas & Oil	10,000	8,000	6,000	7,500	7,500
01-41-505210	Vehicle Maintenance	6,000	6,000	18,000	11,000	15,000
01-41-505213	Bucket Truck Safety Testing	500				
01-41-505320	Tree Removal-Sales-ROW-Sales Tax				52,350	20,000
01-41-505400	Membership Books & Dues	150	150	150	150	150
OPERATIONS EXPENSE		147,651	79,745	94,235	146,285	114,435
CAPITAL OUTLAY EXPENSE						
01-41-506401	Capital Outlay Vehicles				12,500	
01-41-506404	CO: Misc Sales Tax Equip				52,431	10,000
CAPITAL OUTLAY EXPENSE			-		64,931	10,000
CAPITAL PROJECT EXPENSE						
01-41-506304	Capital Improvements-Sales Tax					246,000
01-41-506304	Capital Improvements-Drainage Sales Tx					330,000
01-41-506314	Sales Tax-Street Lights				51,010	
01-41-506360	Sidewalk Construction-Sales Tax				103,570	33,500
CAPITAL PROJECT EXPENSE					154,580	609,500
Total Dept 41-Street Department		450,059	389,596	396,932	700,878	1,085,912

PUBLIC WORKS-STREETS 2022 FY EXPENSE (Cont.)

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
GL NUMBER	DESCRIPTION	Final BUDGET	Final BUDGET	Final BUDGET	Amended BUDGET	Adopted BUDGET
Dept 49-Road Mntc & Construction						
OPERATIONS EXPENSE						
01-49-503170	Architect/Engineering			-	2,500	-
01-49-504300	Utility Services	75,000	75,000	80,000	75,000	75,000
01-49-504600	Repair & Maintenance	2,000	12,500	6,000	5,000	5,000
01-49-504602	Maintenance/Lighting		-			
01-49-507960	Advertising	-				
01-49-505000	Supplies & Equipment	6,000	23,000	8,000	12,000	10,000
01-49-505300	Resurfacing/Maintenance	5,000	5,000	5,000	5,000	
01-49-505310	Stump Removal	-	1,000	1,000	6,000	
01-49-505320	Tree Removal	20,000	20,000	15,000	5,000	
OPERATIONS EXPENSE		108,000	136,500	115,000	110,500	90,000
CAPITAL OUTLAY EXPENSE						
01-49-506401	C/O: Vehicle	17,839	27,000			
01-49-506405	Capital Outlay:Equipment	9,500	-	18,000	-	-
CAPITAL OUTLAY EXPENSE		27,339	27,000	18,000	-	-
CAPITAL PROJECT EXPENSE						
01-49-506300	Capital Improvements	85,291	210,000	9,000		
01-49-516300	Capital Improvements-2nd Gas Tax	393,709				
01-49-516300	Capital Improvements-Sidewalks	-	-			
01-49-516431	CO-Bacon Property			85,000	7,650	
01-49-516435	Community Center Parking Lot			126,832		
01-49-516517	484/119 St Intersection Construction	50,000				
CAPITAL PROJECT EXPENSE		529,000	210,000	220,832	7,650	-
RESERVES FOR FUTURE USE						
01-49-519000	Reserve for future uses	0.00	-	50,000	87,350	98,000
RESERVES FOR FUTURE USE		-		50,000	87,350	98,000
Total Dept 49-Road Mntc & Construction		664,339	373,500	403,832	205,500	188,000

PUBLIC WORKS-PARKS & RECREATION 2022 FY EXPENSES

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Final	Final	Final	Amended	Adopted
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Dept 72-Parks and Recreation						
SALARIES & BENEFITS EXPENSE						
01-72-501200	Salaries	43,413	29,782	26,633	27,218	65,561
01-72-501225	Employee Bonus	520	520	520	488	1,203
01-72-501400	Overtime	300	6,500	5,000	300	500
01-72-501700	On Call Pay	300	300	300	300	300
01-72-502100	Payroll Taxes	3,337	2,292	2,056	2,160	5,247
01-72-502200	Retirement	3,637	2,996	2,687	2,823	6,859
01-72-502300	Employee Insurance	12,779	7,677	8,631	8,676	22,563
01-72-502400	Workers Compensation	3,426	950	1,849	1,842	6,030
SALARIES & BENEFITS EXPENSE		67,712	51,017	47,676	43,807	108,263
OPERATIONS EXPENSE						
01-72-503150	Medical		50	50	50	120
01-72-504000	Training/Travel & Per Diem	150	150	150	100	100
01-72-504100	Telephone/Communications	50	50	100	200	200
01-72-504200	Postage	50	50	50	50	50
01-72-504310	Utilities: Cherokee Park	1,500	1,500	1,500	1,500	1,200
01-72-504320	Utilities: Rec Complex	5,000	5,000	2,500	2,500	2,500
01-72-504325	Utilities: Ballfield Lights	2,040	2,000	1,000	1,000	1,000
01-72-504330	Utilities: Lake Lillian	3,000	3,000	2,500	3,000	5,000
01-72-504335	Utilities: Lake Lillian Community Center				3,000	5,000
01-72-504400	Equipment Rental	400	400	400	400	400
01-72-504510	Basic General Liability	1,520	1,515	932	932	970
01-72-504520	Errors/Omissions	550	545	615	615	615
01-72-504570	Auto Insurance	1,000	900	945	945	980
01-72-504590	Property Insurance	5,500	5,915	1,550	1,550	1,850
01-72-504600	Repair & Maintenance	21,026	8,000	5,600	5,600	2,500
01-72-504622	Mntc MC - Sports Complex	50,000	50,000	50,000	50,000	50,000
01-72-504900	Other Expense		-			
01-72-504901	MC Hosp Grant Plan		10,000	5,373		
01-72-504920	Fees for Services	2,000	2,000	2,000	2,000	2,000
01-72-504960	Advertising	50	50		250	250
01-72-505000	Supplies & Equipment	1,000	1,000	1,000	7,000	7,000
01-72-505006	Chemical Supplies	10,000	5,000	6,000	3,000	3,500
01-72-505200	Gas & Oil	3,000	3,000	3,000	3,000	2,000
01-72-505210	Vehicle Maintenance	0	50	50	500	500
OPERATIONS EXPENSE		107,836	100,175	85,315	87,192	87,735
CAPITAL PROJECT EXPENSE						
01-72-506525	CIP-Lake Lillian Community Center	22,962		500,000		155,200
01-72-506530	CIP-Lake Lillian Master Plan					
01-72-506330	Improvements Lake Lillian	37,503	232,250		80,365	
01-72-506335	Improvements to Cherokee Park					
01-72-506412	MC Hosp Grnt-Lake Lillian Equip		20,000	3,144		
01-72-506430	C/O Denker Property Purchase					
CAPITAL PROJECT EXPENSE		60,465	252,250	503,144	80,365	155,200
Total Dept 72-Parks and Recreation		236,013	403,442	636,135	211,364	351,198

PUBLIC WORKS-STREETS AND PARKS/REC

The City constructed a new Splash Pad in the Lake Lillian Park area which is located next to the old Public Works Complex. In 2019 fiscal year a new playground was constructed in the splash pad area. In the 2020 & 2021 fiscal year a Community Center was constructed in this same area and from the old Public Works Complex building and area.

In 2021 & 2022 electric and event pedestals will be updated and constructed around Lake Lillian below. The 2022 budget also includes replacement of the dock.



The City constructed a new Public Works Complex in 2016 fiscal year. In 2019 fiscal year, Public Works cleared out the old Complex to prepare for a future community building. In 2020 & 2021 the new Community Center at Lake Lillian was constructed. In 2022 the murals, sidewalks and landscaping will complete the project.

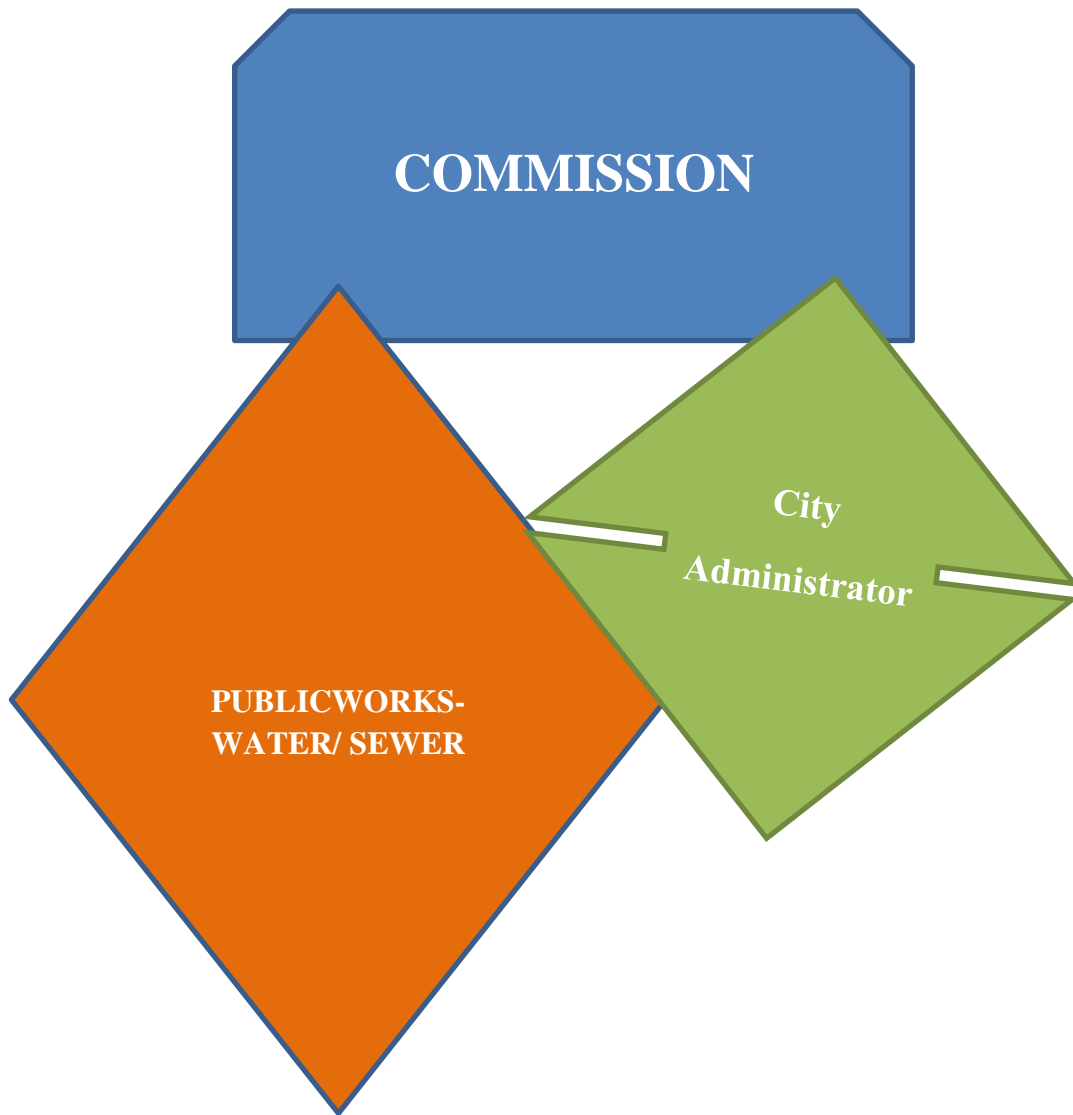


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WATER/SEWER FUND
2022 FY
DEPARTMENT
BUDGET
EXPENDITURE DETAIL



BELLEVIEW DEPARTMENT FUNDING SOURCES

DEPARTMENT FUNDING SOURCES

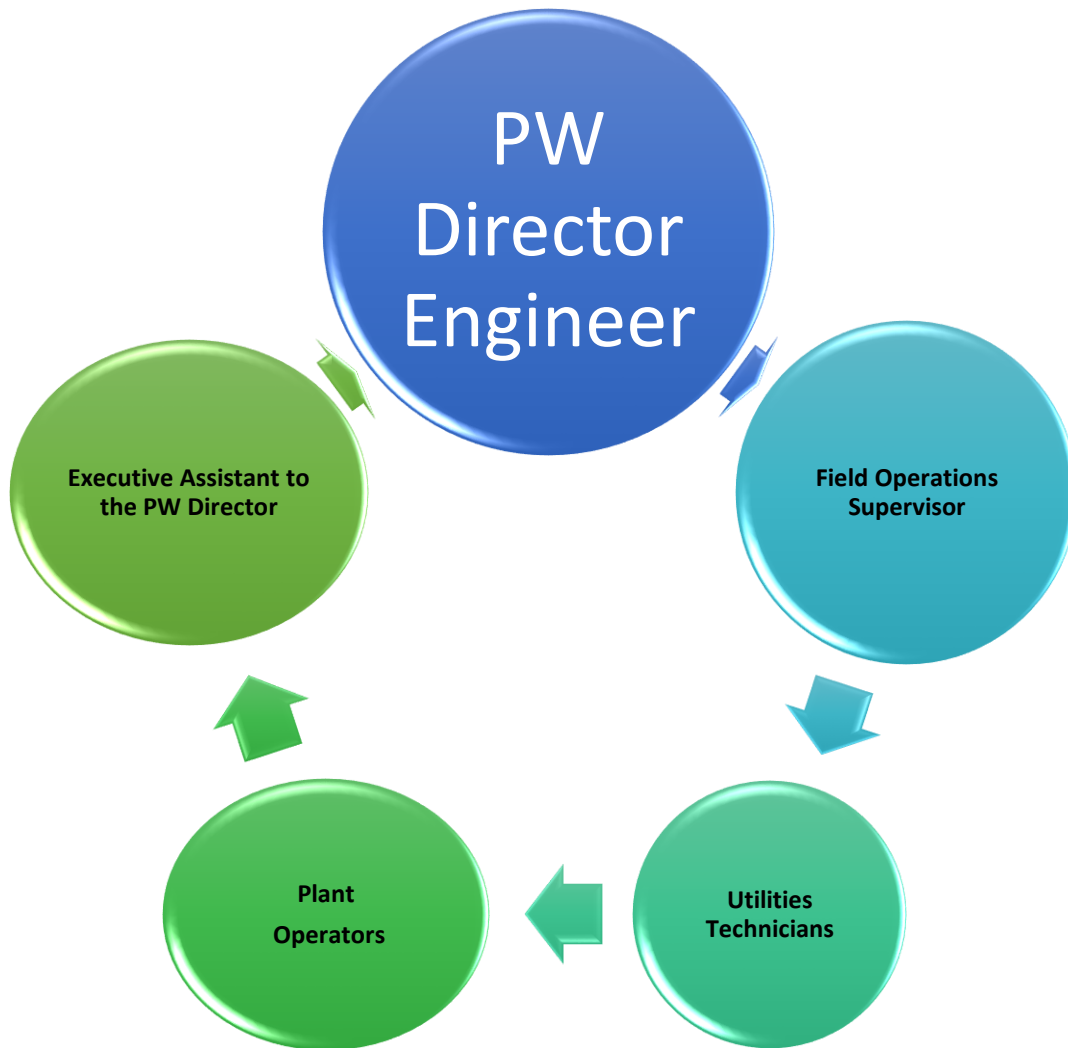
Fiscal Year 2022

Fund	City Departments	2022 FY Budgeted Expenses	Funding Source(s)	Source Categories	2022 FY Budgeted Revenues
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WATER/SEWER FUND

Water/Sewer Operational Expenses	1,628,818	Charges for Service & Other Revenue	Charges for Services & Other Revenue	3,233,100
Debt Service	199,676			43,500
Transfers Out	1,439,106			-
Capital Outlay	245,000	Fund Balance	Money saved/reserved	245,000
Recovery Projects	1,200,000	Grant Revenue	Federal COVID Recover Funds	1,200,000
Water/Sewer Expenses	4,712,600		Water/Sewer Revenue	4,721,600

PUBLIC WORKS-WATER/SEWER ORGANIZATIONAL CHART



PUBLIC WORKS - WATER/SEWER DEPARTMENT

The Water and Sewer Department is responsible for control and maintenance of the City's water and wastewater systems. The City of Bellevue's water is produced and distributed via 2 supply wells, 2 water plants and 70 miles of pipeline ranging from 6" to 12" in diameter. The Collection system consists of 10 miles of force main 4" – 6" in diameter, and 38 pump stations that pump 45 to 450 gallons per minute in capacity. The wastewater reclamation facility has been recently modernized with the addition of a modern filtration system which provides us with more reliability of producing processed water meeting high levels of treatment so we can safely return this water to the environment.

The City has utilized stimulus, grant and low interest loan funds to extend water lines and upgrade the sewer plant over the past few years. The City has budgeted funds each budget year over the past few fiscal years to address projects, such as the overhaul of the City's Water Tower, replacement and upgrade of the centrifuge system and bar screen system and addition of SCADA monitoring systems to the lift stations. By budgeting money to go into reserve accounts designated for specific infrastructure projects the City is able to maintain rates at the lowest optimal level.

Public Works-Water/Sewer is overseen by the Public Works Director/Engineer who is assisted by the PW Executive Assistant and the PW Field Operations Supervisor.

In the 2022 budget Public Works-Water/Sewer is as follows:

Public Works Department - Utilities Division					
APPROVED POSITIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Public Works Director/ City Engineer	1	1	1	1	1
Executive Asst. to PW Director	1	1	1	1	1
Field Operations Supervisor	1	1	0	1	1
Construction Inspector	1	1	1	0	0
Sub-total Admin & Streets & Parks	4	4	3	3	3
Chief Plant Operator	1	1	1	1	1
Plant Operator	1	1	1	1	1
Sub-total Utilities - Plants	2	2	2	2	2
Utilities/Facilities/Supervisor	1	1	1	0	0
Utility Services Technicians	4	3	4	4	4
Sub-Total Utilities Field	5	4	5	4	4
Total Public Works Employees	11	10	10	9	9

PUBLIC WORKS –W/S GOALS & ACCOMPLISHMENTS

FISCAL YEAR 2021 ACCOMPLISHMENTS

- Continued maintenance program for rehabbing lift stations and electrical panels.
- Continued replacing all commercial meters.
- Provided highest quality services at most economical costs.
- Continued planning infrastructure and facilities for future growth.
- Continued scanning Public Works files
- Continued to seek grant funding for water/sewer infrastructure needs.
- Applied for loan/grants for two new Wells.
- Applied for and received loan/grants for design of expanded Waste Water Plant.
- Upgraded Green Meadows water structure.

WATER SEWER DEPARTMENT'S 2021-2022 FY ACTIVITY REVIEW			
PROGRAM BUDGET DESCRIPTION FOR WATER/SEWER			
APPX STAFFING		NATURE OF ACTIVITY	STAFF RESPONSIBLE
20/21	21/22		
25.00%	25.00%	Water/Sewer Maintenance - Clean, repair, replace, install new, troubleshoot water meters, valves, boxes, fittings, lines, fire hydrants, electrical panels, pumps, motors, manholes and lift stations.	Supervisors, Field Technicians, Fleet Maintenance
25.00%	25.00%	Water/Sewer Operations - Production of safe public drinking water, daily routine maintenance, troubleshoot problems, clean components, record daily readings, daily process adjustments, chemical refills, daily check of operation components, regulatory agency reporting.	Supervisor and Treatment Plant Operators
50.00%	50.00%	Administration - Budget, Construction projects, projects tracking, permitting, cemetery, official mapping system, public meetings, minutes and recordkeeping, utility flow records, update manuals and procedures, compose correspondence, ordering and approving of invoices for public works.	Public Works Director, Executive Asst. to the PW Director
100.00%	100.00%		

PUBLIC WORKS - WATER/SEWER DEPARTMENT 2022 GOALS

FISCAL YEAR 2022 GOALS AND OBJECTIVES

- Continue maintenance program for rehabbing lift stations and electrical panels.
- Install commercial electronic meters.
- Provide highest quality services at most economical costs.
- Continually planning infrastructure and facilities for future growth.
- Continue scanning Public Works files
- Continue to seek grant funding for water/sewer infrastructure needs.
- Begin manhole rehab program.

WATER-SEWER DEPARTMENT GOALS FOR FISCAL YEAR 2021-2022				
	2022 FY Water-Sewer Department Goals	Objectives	Output	Outcomes
1	Continue installation of electronic read water meters to replace touch read meters for commercial meters.	Complete all meters on the City's water system changed to electronic. (Residential were completed in 2019 fy).	Transmittal of meter readings to City Utility Billing files	Meter Reading Technician will now be available to work in other areas of need. Better Customer Service with concise readings of usage.
2	Continue maintenance program of lift station rehabilitation and upgrades to prevent future environmental contaminant	Environmental preservation	Replace, repair or enlarge pumps, motors, electric panels, wet wells to accommodate existing and future demands	Ensuring compliance with governing authorities
3	Provide highest quality services at most economical costs	Ability to provide high quality public services and utilities without a high cost.	Staff attends training and obtains educational requirements to provide high quality services meeting federal and state requirements to our citizens	Public utility reporting requirements are changing to meet higher quality regulation standards
4	Repair and maintenance to the utility systems: manholes, sprayfield ponds, lift stations rehab	Address aging system needs.	Find funds and time to address these needs	Extend the life of the utility system, improve safety.
5	Continually planning for infrastructure and facilities to meet growth projections Design SE 132nd Street Road water and sewer infrastructure	Provide for the immediate and projected demands for the City's Service Area	Using the City's capital improvement plan as a tool to provide for projected needs to accommodate future population growth.	The ability to provide outstanding, low cost services to existing citizens and businesses and provide ample room to accommodate growth
6	Continually seeking grant funding to supplement capital expenditures and further enhance existing water and sewer infrastructure.	Supplement City funding of growth related expansions with Federal and State Funding Assistance	The City has contracted with a lobbyist in Tallahassee and Staff continually seeks grant funding opportunities via internet and attending Grant Writing Seminars and training	Grant funding assistance helps City officials to keep costs of quality public services to a minimum
7	Continue scanning Public Works files into Laser Fiche program for ease of access and permanent retainage	Permanent Municipal file storage	Scanning all permanent public records that will be accessible to the public	Staff will no longer have to make copies of documents for public to take off-site. All permanent files will be in one location.
8	Complete design to expand the Waste Water Treatment system	Meet future needs for this system.	Design, permitting, bidding and construction	More efficient system to meet future growth needs.
9	Reapply for loan/grant funding for wells 7 and 8	Aging system and infrastructure is not adequate	Design and bid to address a better infrastructure water system for current and future needs.	Better and longer lasting system to address the water needs.

PUBLIC WORKS-WATER/SEWER DEPARTMENT STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 6, 2021. *(See Strategic section of this 2022 fiscal year budget book.)* The focus areas continue to be Parks and Recreation and Economic Development.

Below is how the Public Works Department –Water/Sewer Division will support those strategic planning goals in the 2022 fiscal year.

STRATEGIC PLANNING & GOALS

2022 FY Strategic Public Works-A3:C4Water/Sewer Focus Areas		2022 FY Strategic Focus Areas	
Parks and Recreation		Parks and Recreation	
Water/Sewer will be assisting in this process as needed.		Address parking needs around the lake to promote better park activities.	
Water/Sewer will be assisting in this process as needed.		Spruce up Cherokee Park area by removing old items and create more popular activities that enhance the Fred King Playground located in that Park area.	
Economic Development		Economic Development	
Public Works will be involved in the planning and engineering of any projects within this area, especially in relationship to utility items that may arise out of planning and designed such an area.		Downtown Bellevue Community Redevelopment Area, completely stimulates investment, commercial growth and redevelopment, and economic activity.	
Water/Sewer will be assisting in this process as needed.		Lake Lillian Park area provides the ability to combine park activities, small businesses and residential mixed uses.	
Water/Sewer will need to support events that the BEDC develops in relation to any utility matters.		Bellevue Economic Development promotes and stimulates economic development in the City of Bellevue utilizing private and public sector support.	
Water/Sewer incentives are the driving force on the promotion of annexations and new businesses along this corridor.		Installation of sewer along the Highway 441 Commercial Corridor provides necessary utilities to a large developing area at the edge of the City.	
Public Works Utilities will need to assess the future impacts annexation of commercial space both at this site and all along the 441 commercial corridor has to the utility systems and future infrastructure needed.		Annexation Incentives will entice commercial properties along the sewer line to annex and develop in the City limits, increasing the City's tax base.	
Parking & Sidewalk Infrastructure		Parking & Sidewalk Infrastructure	
Water/Sewer will be assisting in this process as needed.		Sidewalks and Parking need to be addressed throughout the City.	

PERFORMANCE MEASURES

PUBLIC WORKS-WATER SEWER DEPARTMENT 2021/2022 FY PERFORMANCE REVIEW & PROJECTIONS						
Performance Activities:	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Notations:
Number of lift stations maintained	38	38	38	38	38	Add for South 441 Extension
Number of fire hydrants maintained	480	480	480	480	480	Add for SE 132nd WM Loop
Number of Valves (approximately)	2,200	2,200	2,200	2,200	2,200	
Water Produced (million gallons)	285	300	325	330	340	
Wastewater Treated (million gallons)	220	281	212	218	222	
Grants Acquired	\$600,000	\$1,008,000	\$150,000	\$0	\$0	State and County for projects

WATER/SEWER 2022 FY EXPENSES

GL NUMBER	DESCRIPTION	Final BUDGET	Final BUDGET	Final BUDGET	Amended BUDGET	Adopted BUDGET
Fund 04 - Water/Sewer						
EXPENDITURES						
SALARIES & BENEFITS EXPENSE						
04-36-501200	Salaries	453,489	433,753	416,569	398,715	431,757
04-36-501225	Employee Bonus	6,370	7,020	6,793	5,948	5,883
04-36-501400	Overtime	18,200	22,000	14,000	22,000	25,000
04-36-501700	On Call Pay	2,000	11,000	10,000	10,000	10,000
04-36-502100	Payroll Taxes	35,643	35,100	33,715	34,671	39,389
04-36-502200	Retirement	44,886	45,712	44,072	44,616	50,764
04-36-502300	Employee Insurance	97,682	103,672	112,882	105,939	110,648
04-36-502400	Workers Compensation	18,516	18,300	18,600	16,920	13,775
SALARIES & BENEFITS EXPENSE		676,786	676,557	656,631	638,809	687,216
OPERATIONS EXPENSE						
04-36-503005	Legislative Services	36,000	36,000	36,000	36,000	36,000
04-36-503010	Grant/Loan/Contract Admn Fees	61,710	12,162	6,000	3,000	3,000
04-36-503105	UB Mailout Services	7,800	8,500	8,500	8,500	8,500
04-36-503150	Medical	300	650	650	650	650
04-36-503170	Architect/Engineering	30,000	25,000	25,000	25,000	10,000
04-36-503425	Records Storage	400	400	400	400	400
04-36-503453	Utility Testing	30,000	30,000	35,000	45,000	35,000
04-36-503454	Utility Permits	3,000	3,000	3,000	3,000	3,000
04-36-503460	Railroad Fees	3,000	3,000	3,000	2,500	2,500
04-36-504000	Training/Travel & Per Diem	3,000	3,000	3,000	2,000	2,500
04-36-504025	Educational Reimbursement				1,250	1,250
04-36-504100	Telephone/Communications	20,000	19,000	23,500	25,000	22,000
04-36-504200	Postage	13,000	12,000	12,000	6,000	12,000
04-36-504300	Utility Services	175,000	175,000	175,000	170,000	195,000
04-36-504400	Equipment Rental	3,000	5,000	5,000	4,000	4,000
04-36-504510	Basic General Liability	23,200	22,975	22,000	24,212	25,600
04-36-504520	Errors/Omissions	6,500	6,000	6,000	4,675	1,650
04-36-504570	Auto Insurance	9,000	7,500	8,300	9,004	9,300
04-36-504590	Property Insurance	53,000	48,400	51,000	56,301	57,000
04-36-504600	Repair & Maintenance	159,500	337,000	243,667	229,353	204,453
04-36-504616	Sludge Hauling			45,000	43,000	38,000
04-36-504624	Meter Replacement	50,000	-		5,000	25,000
04-36-504625	Meter Replacement Project 2019		1,002,787			
04-36-504626	New Water Meters	23,622	15,000	10,000	8,000	30,000
04-36-504915	Bad Debt Expense	15,000	12,000	15,000	16,982	17,000
04-36-504920	Fees for Services	5,000	5,500	5,500	7,900	12,000
04-36-504925	Over/Short Expense Account	100	100	100	50	50
04-36-504960	Advertising	1,500	1,500	500	250	250
04-36-504970	Bank Fees	1,200	1,500	1,800	900	900
04-36-504980	Misc Expense/Bank Reconciliations	-	1,200	1,200	1,200	1,200
04-36-505000	Supplies & Equipment	38,000	36,800	40,831	43,460	65,599
04-36-505006	Chemical Supplies	105,000	120,000	110,000	103,750	90,000
04-36-505020	Uniform Expenses	6,900	6,900	10,000	8,000	8,000
04-36-505200	Gas & Oil	19,000	19,000	22,000	18,000	15,000
04-36-505210	Vehicle Maintenance	7,500	7,500	7,500	10,000	12,000
04-36-505400	Membership Books & Dues	2,000	2,000	2,000	1,800	1,800
OPERATIONS EXPENSE		912,232	1,986,374	938,448	924,137	950,602

WATER/SEWER 2022 FY EXPENSES

(Cont.)

CAPITAL OUTLAY EXPENSE						
04-36-506333	Capital - Improvements	295,000	340,000	150,000		100,000
04-36-506400	Capital Outlay					25,000
04-36-506401	Capital Outlay: Vehicle	83,455		32,500	37,000	
04-36-506405	Capital Outlay/Equipment	73,000	40,000		7,000	20,000
CAPITAL OUTLAY EXPENSE		451,455	380,000	182,500	44,000	145,000
CAPITAL PROJECT EXPENSE						
04-36-506318	Improvements to the Water System	139,800				
04-36-506320	Cap. Improv. Bar Screens-Sewer TP					
04-36-506325	Water Installations/Upgrades				30,000	
04-36-506327	Sewer Lift Station Upgrades		169,168	40,000	326,218	100,000
04-36-506333	Capital Improvement Projects				236,000	
04-36-506328	COVID Recovery Projects					1,200,000
04-36-506338	WWTP Remodel	14,655				
04-36-506419	Baseline Rd Utility Line Relocation					
04-36-506422	Sewer Line Ext.-Briar Patch area			60,000		
04-36-506518	WS 132nd Loop Project	77,347				
04-36-506519	DEP-Septic to Sewer Project	300,000	300,000	150,000		
04-36-506535	Green Meadows Project		-		137,300	
CAPITAL PROJECT EXPENSE		531,802	469,168	250,000	729,518	1,300,000
DEBT EXPENSE						
04-36-507100	CBT Utility Loan-Principal	105,230	105,230	105,230		
04-36-507175	SLR Principal-WWTF	94,912	96,463	98,463	100,287	102,146
04-36-507184	SLR Principal-441 Extension (ARRA)	4,915	5,043	5,173	5,307	5,444
04-36-507185	SLR Principal-441 Extension (ARRA/Comp)	24,425	25,066	25,725	26,400	27,094
04-36-507186	SLR Principal-Meters		19,000	15,034	15,034	15,596
04-36-507200	CBT Utility Loan-Interest	10,883	9,094	7,305	-	-
04-36-507275	SLR Interest-WWTF	44,018	42,259	40,468	38,643	36,785
04-36-507284	SLR Interest-441 Extension (ARRA)	1,979	1,852	1,722	1,588	1,450
04-36-507285	SLR Interest-441 Extension (ARRA/Comp)	11,646	11,005	10,346	9,670	8,976
04-36-507286	SLR Interest-Meters		6,000	5,283	1,851	2,185
DEBT EXPENSE		298,008	321,012	314,749	198,780	199,676
RESERVE FOR FUTURE USES						
04-36-509000	Reserve for future uses	40,000	-			
RESERVE FOR FUTURE USE EXPENSE		40,000				
Dept 81-Inter-Fund Group Transfers Out						
OTHER FIN-TRANS OUT EXPENSE						
04-81-509102	Transfers Out-	948,911	950,554	1,119,484	1,290,712	1,439,106
OTHER FIN-TRANS OUT EXPENSE		948,911	950,554	1,119,484	1,290,712	1,439,106
TOTAL EXPENDITURES		3,859,194	4,783,665	3,461,812	3,825,956	4,721,600

PUBLIC WORKS – WATER/SEWER

The Water and Sewer, or utilities, portion of Public Works encompasses a large portion (close to 50%) of City activities and employees. The Water and Sewer treatment plants are located to the west of the core City and not too far from the new site designated for construction of a Public Works building. The new sewer line travels several miles south on Highway 441 to a new interchange area where future commercial growth is now ready to commence with the availability of sewer.



Public Works Complex



Pristine water quality is always at the top of City goals.



**SPECIAL REVENUE
FUND**

2022 FY

BUDGET

**REVENUE & EXPENDITURE
DETAIL**


BELLEVIEW DEPARTMENT FUNDING SOURCES

DEPARTMENT FUNDING SOURCES

Fiscal Year 2022

Fund	City Departments	2022 FY Budgeted Expenses	Funding Source(s)	Source Categories	2022 FY Budgeted Revenues
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OTHER FUNDS-Recreation Impact Fees

Transfers Out to GF	35,200	Park projects		Revenue from new home construction and interest	35,200
Reserves		Future items			
<i>Rec Impact Expenses</i>		-		<i>Rec Impact Revenue</i>	35,200

SPECIAL REVENUE FUNDS-RECREATION IMPACT FEES

RECREATION IMPACT FEES

Expansion of businesses and growth in populations create greater demand for governmental services such as meeting Park and Recreation needs. Impact fees on new construction provide one source of funds to provide for capital improvements when it becomes necessary.

The Recreation Impact Fee Special Revenue Funds is a special revenue fund established to record the collection and expenditure of parks and recreation impact fees. In the 2022 fiscal year the Recreation Impact Fee Study will be updated.

Objective

Provide an additional source of funds that will assist the city to meet increased service demands requiring new or additional facilities, infrastructure or equipment.

Meeting the Prerequisites for use of a Special Revenue Fund

The State of Florida restricts the use of Impact Fees so that these fees collected to address specific program needs are expended on those specific programs. Recreation Impact Fees are restricted to be spent specifically for parks and recreation related projects and cannot be spent otherwise in regard to State legislative guidelines.

Additionally, the City has self imposed restrictions through the budgetary process whereas expenditures can only be approved by the City Commission, the highest level of the city's authoritative process. The City Commission must also establish, by ordinance that these Recreation Impact Fees be collected through new development and construction and under specified criteria.

Special Recreation Projects

Bellevue Citizens asked to see a "Splash Park" constructed at Lake Lillian Park. The City Commission earmarked accumulated funds in the Special Revenue (Recreation Impact Fees) Fund for this project which was constructed in the 2016 budget. In the 2019 fiscal year budget, the City constructed a new playground area near the Splash Park. In the 2020 fiscal year budget the Special Revenue's accumulated Recreation Impact Fees were saved for future projects. The City obtained a \$300,000 CDBG Grant from Marion County to construct a Community Center.

In the 2022 fiscal year budget, the City continues to save accumulated Recreation Impact fees for future projects.



SPECIAL REVENUE FUNDS-RECREATION IMPACT FEES 2022 FY REVENUE AND EXPENSES

GL NUMBER DESCRIPTION		2017-2018 Final BUDGET	2018-2019 Final BUDGET	2019-2020 Final BUDGET	2020-2021 Amended BUDGET	2021-2022 Adopted BUDGET
Fund 10 - Recreation Impact Fees						
REVENUES						
OTHER REVENUE						
10-00-361200	Interest Income	50	170	500	200	200
OTHER REVENUE		50	170	500	200	200
IMPACT FEE REVENUE						
10-00-324610	Impact Fees-Recreation	20,000	30,000	24,500	30,000	35,000
IMPACT FEE REVENUE		20,000	30,000	24,500	30,000	35,000
CASH BALANCE FWD REVENUE						
10-00-381505	Cash Balance Forward-Genl Restricted		40,000			
CASH BALANCE FWD REVENUE			40,000	-	-	-
TRANSFERS IN FROM OTHER FUNDS						
10-00-399100	Transfers In from other Funds			-	-	-
TRANSFERS IN FROM OTHER FUNDS				-	-	-
TOTAL REVENUES		20,050	70,170	25,000	30,200	35,200
EXPENDITURES						
CAPITAL PROJECT EXPENSE						
10-72-506505	Splash Park CIP					
CAPITAL PROJECT EXPENSE						
RESERVE FOR FUTURE USE						
10-81-509000	Reserve for future Uses				30,200	35,200
RESERVE FOR FUTURE USE					30,200	35,200
OTHER FIN-TRANS OUT EXPENSE						
10-81-509102	Transfers Out-	20,050	70,170	25,000		
OTHER FIN-TRANS OUT EXPENSE		20,050	70,170	25,000	-	-
TOTAL EXPENDITURES		20,050	70,170	25,000	30,200	35,200
Fund 10 - Recreation Impact Fees:						
TOTAL REVENUES		20,050	70,170	25,000	30,200	35,200
TOTAL EXPENDITURES		20,050	70,170	25,000	30,200	35,200
NET OF REVENUES & EXPENDITURES				-	-	-

More detail on the recreation projects can be seen in the Recreation Department of this budget manual.



**COMMUNITY
REDEVELOPMENT
AGENCY FUND**

2022 FY

BUDGET

**REVENUE & EXPENDITURE
DETAIL**

BELLEVIEW DEPARTMENT FUNDING SOURCES

DEPARTMENT FUNDING SOURCES					
<i>Fiscal Year 2022</i>					
Fund	City Departments	2022 FY Budgeted Expenses	Funding Source(s)	Source Categories	2022 FY Budgeted Revenues

OTHER FUNDS-Community Redevelopment Agency (CRA)

Community Redevelopment Agency	5,175	Audit, Expenses, Transfers out to GF for projects		Tax value since 2013 for property in designated Community Redevelopment Area.	123,925
Transfers Out	120,000			Reserves used for projects	1,250
Reserves					
CRA Expenses		125,175		CRA Revenue	125,175

COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)

Other Revenue Fund-CRA – 2022 FY Budget

In June of 2013 the City of Bellevue completed a *Findings of Necessity Report* for a portion of the City of Bellevue described as the “Downtown Bellevue Community Redevelopment Area”. Ordinance 2013-08 created the “Downtown Bellevue Community Redevelopment Agency” (referred to as the CRA) and appointed the City Commission to act as the CRA agency.

The City has estimated the 2022 revenue accumulation from Marion County and the City of Bellevue to be \$123,826. These funds will be spent on revitalizing the Lake Lillian Park for electric and event pedestals and revitalizing the dock on Lake Lillian.

Downtown Bellevue Community Redevelopment Plan-Tax Increment Actuals/Estimates								
Estimates are based on 2.5% Annual Growth Rate								
YEARS over 30 yrs of CRA- Tax Year-% or Actual	Tax Year	Fiscal Year	Total CRA Properties: Tax Value	Tax Increment Value	City Revenue @ 95%	County Revenue @ 95%	Annual CRA Revenue	Accumulated CRA Revenue
Year 1	Act	2013	Base Yr	34,563,022				
Year 2	Act	2014	2015 FY	36,327,736	1,764,714	6,438	6,691	13,129
Year 3	Act	2015	2016 FY	37,936,642	3,373,620	14,422	12,307	39,858
Year 4	Act	2016	2017 FY	38,802,648	4,239,626	18,124	15,466	73,448
Year 5	Act	2017	2018 FY	40,589,385	6,026,363	28,625	22,786	124,859
Year 6	Act	2018	2019 FY	43,803,600	9,240,578	29,341	34,934	189,134
Year 7	Act	2019	2020 FY	45,620,367	11,057,345	43,893	46,430	279,457
Year 8	Act	2020	2021 FY	48,047,417	13,484,395	64,051	56,621	400,129
Year 9	Act	2021	2022 FY	48,663,375	14,100,353	66,977	59,207	526,313
Year 10	2.50%	2022	2023 FY	49,879,959	14,452,862	68,651	60,688	655,652
Year 11	2.50%	2023	2024 FY	51,126,958	14,814,183	70,367	62,205	788,224
Year 12	2.50%	2024	2025 FY	52,405,132	15,184,538	72,127	63,760	924,110
Year 13	2.50%	2025	2026 FY	53,715,261	15,564,151	73,930	65,354	1,063,394
Year 14	2.50%	2026	2027 FY	55,058,142	15,953,255	75,778	66,988	1,206,159
Year 15	2.50%	2027	2028 FY	56,434,596	16,352,087	77,672	68,662	1,352,494
Year 16	2.50%	2028	2029 FY	57,845,461	16,760,889	79,614	70,379	1,502,487
Year 17	2.50%	2029	2030 FY	59,291,597	17,179,911	81,605	72,138	1,656,230
Year 18	2.50%	2030	2031 FY	60,773,887	17,609,409	83,645	73,942	1,813,817
Year 19	2.50%	2031	2032 FY	62,293,234	18,049,644	85,736	75,790	1,975,343
Year 20	2.50%	2032	2033 FY	63,850,565	18,500,885	87,879	77,685	2,140,908
Year 21	2.50%	2033	2034 FY	65,446,829	18,963,407	90,076	79,627	2,310,611
Year 22	2.50%	2034	2035 FY	67,083,000	19,437,492	92,328	81,618	2,484,557
Year 23	2.50%	2035	2036 FY	68,760,075	19,923,430	94,636	83,658	2,662,852
Year 24	2.50%	2036	2037 FY	70,479,077	20,421,515	97,002	85,750	2,845,604
Year 25	2.50%	2037	2038 FY	72,241,054	20,932,053	99,427	87,894	3,032,925
Year 26	2.50%	2038	2039 FY	74,047,080	21,455,355	101,913	90,091	3,224,929
Year 27	2.50%	2039	2040 FY	75,898,257	21,991,738	104,461	92,343	3,421,733
Year 28	2.50%	2040	2041 FY	77,795,713	22,541,532	107,072	94,652	3,623,457
Year 29	2.50%	2041	2042 FY	79,740,606	23,105,070	109,749	97,018	3,830,225
Year 30	2.50%	2042	2043 FY	81,734,121	23,682,697	112,493	99,444	4,042,161

COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)

FY	Projects in CRA	Description	Cost to CRA	Plan Goals	Notes
2016	<i>Fred King Park Cover</i>	Covered playground to shade	29,842	Goal 3.1	Directly paid from CRA
	<i>Business Façade Grant</i>	The Economic Development Council started this grant program the City contributed the funds.	-	Goal 1.5, 2.1	Continued each year until EDC disbanded in 2018
2017	<i>Lake Lillian MasterPlan</i>	Create Master Plan for future renovations and improvements to the Lake Lillian Park area.	5,500	Goal 3.1	Directly paid from CRA (transferred cost from GF)
2017	<i>Dinker Property Purchase</i>	Assisted in purchasing a blighted falling down house and property on the Lake Lillian Park area	35,000	Goal 3.1	Transferred to GF
2018	<i>Demolish Lions Den Lake Lillian Electric Cherokee Park AC</i>	Lions Den was old blighted building located in Lake Lillian Park area.	30,337	Goal 3.1	Transferred to GF
	<i>Electronic Sign at City Hall on Hwy 441</i>	Electronic sign installed at City Hall on Hwy 441 that notices events, emergencies, CRA meetings, etc.	-	Goal 1.1, 3.2	City paid for sign
	<i>Approved TPO Bike trail connection to Lake Lillian</i>		-	Goal 4.2	DOT and County Funds, There may be future CRA funds needed
	<i>City Hall Renovation</i>	Renovated City Hall without disturbing the historical look of the building. Included added new vintage lighting around parking area and some cleanup on the landscaping	-	Goal 5.3	City funds were used
2019	<i>Job Fairs and Wellness Initiatives</i>	Held in the CRA	-	Goal 1.4, 1.5	City Funds and a MC Hospital Grant
	<i>Special Events</i>	City holds monthly foodie fests, holds annual light up lake lillian and health and wellness activities at Lake Lillian Park. Founders Day and the Fall Festival are held at Lake Lillian Park also	-	Goal 1.4, 3.2, 3.3, 5.1	City Funds are supporting these events along with the City Chamber doing the last two events
2020	<i>Ord. 2020-01</i>	Infill Ord allows reduced cost for new home construction that includes the CRA	-	Goal 1.4	This allows for new, low to moderate income housing consistent with the existing housing in the CRA
	<i>Community Center at Lake Lillian Park area</i>	Constructing a new Community Center from the old metal Public Works Complex building using CRA funds, MC Grant Funds and City funds	200,000	Goal 3.1, 4.3, 5.1	Transferred to GF (part will need a loan) Total project projected cost is around 720,000
	<i>Bacon property purchase</i>	Purchased property and demolished house to assist with reduction of flooding issues in this area of the CRA	-	Goal 4.3	City Funds purchased the property and demolished house
2021	<i>Proposed Projects</i>				
	<i>Lake Lillian Improvements</i>	Electric and event pedestals for events such as foodie fests, light up lake lillian, founders day and the fall festival.	107,500	Goal 3.1, 4.2	Supports GF other financing for this project.
	<i>Ord 2020- Overlay Use</i>	This allows for mixed uses and includes the CRA area	-	Goal 1.2, 1.3, 2.3, 5.1	City Funds prepared this
2022	<i>Proposed Projects</i>				
	<i>Lake Lillian Improvements</i>	Electric and event pedestals for events such as foodie fests, light up lake lillian, founders day and the fall festival. Interactive murals on the Community Building. Fishing Dock on the lake.		Goal 3.1, 4.2	Supports GF other financing for this project.

COMMUNITY REDEVELOPMENT AGENCY FUND (CRA) EXPENSES

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Final	Final	Final	Amended	Adopted
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Fund 60 - CRA Fund						
REVENUES						
TAX REVENUE						
60-00-311000	Property Tax	22,019	27,130	39,462	56,621	58,101
TAX REVENUE		22,019	27,130	39,462	56,621	58,101
OTHER REVENUE						
60-00-361200	Interest Income	14	160	500	300	99
OTHER REVENUE		14	160	500	300	99
CASH BALANCE FWD REVENUE						
60-00-381505	Cash Balance Forward-Genl Restricted			90,637	-	1,250
CASH BALANCE FWD REVENUE				90,637	-	1,250
OTHER FIN-TRANS IN REVENUE						
60-00-399100	Transfers In from other Funds	28,671	35,326	49,576	64,051	65,725
OTHER FIN-TRANS IN REVENUE		28,671	35,326	49,576	64,051	65,725
TOTAL REVENUES		50,704	62,616	180,175	120,972	125,175
EXPENDITURES						
OPERATIONS EXPENSE						
60-13-503200	Accounting Services				5,000	5,000
60-15-503000	CRA Expenses	175	175	175	175	175
OPERATIONS EXPENSE		175	175	175	5,175	5,175
RESERVE FOR FUTURE USE						
60-81-509000	Reserve for future Uses				8,297	
RESERVE FOR FUTURE USE					8,297	-
TRANSFERS OUT						
60-81-509102	Transfers Out	50,529	62,441	180,000	107,500	120,000
TRANSFERS OUT		50,529	62,441	180,000	107,500	120,000
TOTAL EXPENDITURES		50,704	62,616	180,175	120,972	125,175
Fund 60 - CRA Fund:						
TOTAL REVENUES		50,704	62,616	180,175	120,972	125,175
TOTAL EXPENDITURES		50,704	62,616	180,175	120,972	125,175
NET OF REVENUES & EXPENDITURES						



2022 FY GENERAL INFORMATION

GLOSSARY

This is a glossary of terms and abbreviations commonly used: (a) at public meetings at which financial matters are discussed; (b) in budget and financial documents and records; and (c) in various grant applications.

GENERAL TERMINOLOGY

Accrual Basis – A basis of accounting in which revenues and expenditures are recognized at the time they are earned or incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes/Property Taxes – Property taxes are computed by applying the millage rate to the assessed value of property after all exemptions have been subtracted. Property taxes are paid to a variety of governments through a single payment to the County Tax Collector. Webster's New World Dictionary defines "ad valorem" as "in proportion to the value." The taxes are assessed on a portion of the value of the property. Local governments set the levy.

Adjusted Final Millage – Under Florida law this is the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, changes are slight and the adjusted millage does not change from the taxing agency's levy.

Aggregate Millage Rate – The sum of all property tax levies imposed by a county's governing body. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

Amortization – The paying off of debt in regular installments over a period of time. Also, the deduction of capital expenses over a specific period of time (usually over the asset's life)

Appropriation – A specific amount of money authorized by the City Commission for the purchase of goods and services.

Assessment – The value of real or personal property determined by the property appraiser to establish a basis for levying property taxes.

Assessment Ratio – The ratio at which the tax rate is applied to the tax base.

Assets – Resources owned or held by governments that have monetary value and will benefit future operating periods.

Attrition – A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than layoffs.

GENERAL TERMINOLOGY

(Cont)

Authorized Position – An employee position, authorized in the adopted budget to be filled during the year.

Balanced Budget – Total estimated receipts, including appropriated fund balance/reserve, shall equal total of appropriations and reserves for future use. Under Florida law, governments are required to have a balanced budget.

Bond – A long-term written promise to pay a specified amount of money on a specific date (the maturity date) at a specific interest rate as detailed in a bond ordinance. Bonds are primarily used to finance capital projects.

Budget – A financial statement listing a governmental agency's expected income and expenses for a 12-month period. If changes occur during the year, governments can transfer funds within a budget or raise fees, etc., to keep the budget in balance. For the City, a proposed budget is prepared and submitted by staff to the Commission. This budget becomes formal upon adoption by the City Commission.

Budget Amendment – A way of revising budget amounts after the budget has been adopted.

Budgetary Basis – The basis of accounting used to estimate financing sources and uses in the budget. Generally takes one of three forms: GAAP, cash or modified accrual.

Budget Calendar – A calendar of specific dates for completing the budget process from beginning preparation to adoption of the budget.

Budgetary Control – The control or management of government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets – An item with a unit cost in excess of \$5,000 and a useful life greater than two years (City of Belleview Policy).

Capital Improvement – A collective project with a total cost in excess of \$5,000 and a useful life of greater than five years.

Capital Improvement Program – Governmental agencies establish five to ten year programs for major long-term costs such as the purchase of a building or land. Capital expenses are listed separately from operating expenses within the budget document.

Capital Outlay – Costs for the purchase of or additions to: land, buildings, vehicles or other equipment, the value of which exceeds \$5,000. (See detailed listing under Capital Outlay Terminology)

GENERAL TERMINOLOGY

(Cont)

Capital Project – Major construction, acquisition, or renovation activities that add value to a government's physical assets of significantly increase its useful life.

Capital Assets – Assets of long-term character which are used for the government, such as land, buildings, machinery, vehicles, furniture, and other equipment with useful lives, operating benefit, of greater than one year and a dollar value of \$5,000 or more.

Cash Balance Forward - Money not spent in one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year before tax revenues are collected, or during a fiscal year if anticipated revenues have not yet been collected.

Cash Basis – A basis of accounting in which transactions are recognized when cash is increased or decreased. The cash basis of accounting is not in conformance with the accrual or modified accrual bases prescribed by the Governmental Accounting Standards Board.

Charges for Services – In a move toward a more business-like approach, cities and counties are charging fees for use of services such as recreation, and water & sewer service. There is frequently a difference between what city residents and non-residents are charged for the service.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used to measure the increase in the cost of living economic inflation.

Contingency – Funds set aside for emergencies or unexpected expenses that were not anticipated when the budget was being prepared and/or approved.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies; i.e., utilities, rent, maintenance agreements, and professional consulting services.

Cost Allocation – The method used to charge Enterprise Funds for administrative and technology cost.

CIE – Capitol Improvement Element. Used in the Capital Improvement Program budget to indicate if the expenditure will correct a deficiency, replace facilities or equipment, or accommodate desired future growth.

Debt Service – The City's obligation of principal and interest payments required to retire, or make payments on, bonds and other instruments used as a financing source.

Deficit – A term generally applied to the budget as a whole, reflecting real or projected revenue shortages indicating funds are insufficient to cover expenses.

GENERAL TERMINOLOGY

(Cont)

Department – A government’s major organizational unit that is functionally unique in its service delivery and provides overall management responsibility for related activities.

Depreciation – The periodic expiration of an asset’s useful life; a requirement in proprietary-type funds, such as enterprises and internal service funds. A non-cash expense that should be budgeted in proprietary funds to ensure sufficient revenue is collected from rates to cover the expense, as required by most bond rate covenants.

Development Fees – Fees and charges generated by building, development, and growth, including building and street permits, development review fees, and zoning, platting and subdivision fees.

Enterprise Fund – A self-supporting fund designed to account for activities supported by user charges.

Entitlements – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Exempt, Exemption – Amounts that State law determines should be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, or the non-exempt portion of the assessment. In addition to the homestead exemption, other exemptions apply to agricultural land and property owned by widows, the blind, seniors, and permanently and totally disabled people who meet certain income criteria.

Expenditures – Decreases in (uses of) financial resources other than through inter-fund transfers of governmental funds.

Expense – A use of financial resources to obtain goods and services in the proprietary funds; accounted for on the full accrual basis consistent with the business accounting model.

Fiduciary Fund – Used to account for resources that a government holds as a trustee or agent on behalf of an outside party that *cannot be used to support the government’s own programs*.

Final Millage – The tax rate adopted in the taxing agency’s second public budget hearing.

Fiscal Policy – A government’s standard for revenues, spending, and debt management as related to government services, programs, and capital investment. Provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

GENERAL TERMINOLOGY

(Cont)

Fiscal Year – A 12-month period in which the annual operating budget applies and at the end of which a government determines its financial position and results of operations. For municipal and county governments the fiscal year runs from October 1 to September 30. For school districts and state agencies, it runs from July 1 to June 30.

Franchise Fees – A fee assessed on a business, usually from a public or private utility, in exchange for the authorized use of a governmental agency's easements and rights-of-way. Franchise fees are also collected from solid waste services allowed to operate within a government's boundaries.

Fringe Benefits – Government contributions to meet employee commitments or obligations, including social security, retirement, medical and life insurance plans.

FTE – Full-time equivalent. The hourly equivalent of a full-time employee. An FTE is either a full-time employee or two or more part-time employees whose total hours equal 40 hours per week.

Function – A major class or group of activities established by the State of Florida, whereby financial reports are categorized according to those established functions. Categories describe groups of tasks directed toward a common goal such as public safety, physical environment, and economic environment.

Fund – A fiscal and accounting entity with a self-balancing set of accounts to record financial resources and segregate specific activities or objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – Unspent funds remaining from the prior year which may be available for appropriation in the current year, pending any restrictions. GASB 54 requires a more detailed reporting level into five distinguishable categories as follow:

Non-spendable - Amounts that are not in a spendable form or are required to be maintained intact.

Restricted - Amounts that can only be spent for the specific purposes stipulated by external resource providers

Committed - Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (i.e. the governing body). Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned - amounts intended to be used by the government for specific purposes.

Unassigned - residual classification for the general fund and includes all amounts not contained in the other classifications.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial recording and reporting that encompass the conventions, rules, and procedures that define accepted accounting practices.

GENERAL TERMINOLOGY

(Cont)

General Fund – A fund supported by revenues, such as property taxes, not otherwise designated by law for a special purpose. The General Fund is used for the ordinary operation of a government.

Goal – A general and timeless statement of direction, purpose or intent based on the community's needs.

Governmental Funds – Used to account for activities primarily supported by *taxes, grants, and similar revenue sources*.

Grants – A contribution by a government or other organization to support a particular function.

Homestead Exemption – A total deduction of \$50,000 from the total taxable assessed value of property occupied by the qualified owner, as their primary residence, in the State of Florida. Eligible homeowners must apply for exemption by March 1 each year and it applies as follows: the first \$25,000 is exempt, the second \$25,000 is taxable and the remaining \$25,000 exemption is applied up to \$75,000 of taxable value.

Impact Fee – A fee charged to a developer or individual to fund the future cost of improvements associated with the development's impact on various City services; charged as a condition for obtaining a building permit.

Indirect Cost – Cost associated with, but not directly attributed to, providing a product or service.

Infrastructure – A government's public support structure such as streets, roads, water lines and sewer lines.

Inter-Fund Transfers – Budgeted amounts transferred from one fund to another for work or services provided.

Intergovernmental Revenue – Funds received from federal, state, and local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy – To impose taxes to support government activities.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Materials & Supplies – Expendable materials and operating supplies necessary for departmental operation.

GENERAL TERMINOLOGY

(Cont)

Mill – 1/1000 of one dollar; used to compute taxes by multiplying the rate times the taxable value divided by 1,000 or a tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Example: millage rate of \$ 5.0000 per thousand, taxable value of \$100,000

$$\frac{\$100,000}{\$1,000} \times 5.0000 = \$500$$

Millage – A rate assigned to each taxing authority to calculate taxes the authority will receive from the property owners based on the taxable value.

Modified Accrual Basis – The basis of accounting in which revenues and expenditures are measured resources available to the City.

Net Budget – The legally adopted budget less all inter-fund transfers and inter-departmental charges.

Non-Operating Expenditures – Items such as transfers in, transfers out, and reserves for contingency.

Object Code – An account to which an expense or expenditure is recorded in order to categorize the various types of payments based on the State of Florida Uniform Accounting System.

Object of Expenditure – An expenditure classification referring to the lowest and most detailed level of classification.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and achievable within a specific timeframe.

Operating Budget – A budget of general expenditures for day-to-day operations such as salaries, utilities, and supplies.

Operating Revenue – Funds that the government receives as income for day-to-day services including taxes, fees from specific services, interest earnings, and grant revenues.

Operating Expenses – The costs associated with the day-to-day activities of a government not including personal services or capital outlay costs. (See detailed listing under Operating Expenditure Terminology).

Output Indicator – A unit of work accomplished without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests). Output indicators do not reflect the effectiveness or efficiency of the work performed.

GENERAL TERMINOLOGY

(Cont.)

Ordinance – A formal legislative enactment by the governing board of a municipality.

Over Budget – Over budget in **revenue** means that more income was received than budgeted. Over budget in **expenses** means costs were more than budgeted figures, and generally necessitates that spending must stop or money be transferred into the appropriate account to balance the budget by year end.

Pay-As-You-Go – Term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicator – Specific quantitative and qualitative measure of work performed.

Performance Measure – Data collected to determine a program's effectiveness or efficiency in achieving its objectives.

Personal Property – Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under State law.

Personal Services – Costs for employee salaries, wages and fringe benefits. (See detailed listing under Personal Services Terminology).

Prior Year Cash Balance Forward – Cash earned in one year carried forward to the subsequent fiscal year to pay operating expenses.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a government function.

Program Budget – Identifies major goals and performance objectives based upon a financial plan that allows decisions based on long-range consequences. Develops a structure that draws attention to service provided, rather than the organizational unit that provides that service. Reports units of physical output or performance measurement data that quantifies specific productivity and effectiveness levels of service.

Program Performance Budget – A method of budgeting whereby the services provided are broken down in identifiable service programs or performance units. Effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue – Income earned by a program including fees for services, license and permit fees, and fines.

GENERAL TERMINOLOGY

(Cont)

Projected (Revenue, Deficit, Expenses, etc.) – Estimates used in analyzing and preparing budgets. They are based on experience and information from a variety of sources that help government officials determine what they think income or expense will be for a given time period.

Property Appraiser – Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

Proposed Millage – The tax rate certified to a property appraiser by each taxing agency. A taxing agency may not approve a levy higher than proposed.

Proprietary Funds – Used to account for activities that receive significant support from *fees and charges*.

Purpose – A broad statement of goals to meeting public service needs.

Real Property – Land and the buildings and other structures attached to it that are taxable under State law.

Recurring Expenses – Expenses similar in amount that continue from year to year, such as personnel expenses and charges for utilities.

Recurring Revenues – Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Recycling – An operation to collect useful materials from garbage or waste to reprocess in order to have a new use or function.

Reserve – An account used to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A specific or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, transfers, and beginning balances.

Revenue – An increase in fund financial resources other than from inter-fund transfers or debt issue proceeds.

Revenue Sharing – State money allocated to local governments.

GENERAL TERMINOLOGY

(Cont)

Rolled-Back Millage Rate – A tax rate the county property appraiser determines is necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year, excluding taxes from new construction.

Service Lease – A lease under which the lessor maintains and services the asset.

Service Level – Service or product that comprises actual or expected output of a given program, focusing on results.

Source of Revenue – Source or point of origin.

State Shared Revenue – Money that cities and counties receive from the state, including the local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes and sales taxes based on distribution formulas set by State law.

State Revolving Loan – Low cost loan provided by the State for stormwater, water and sewer.

Supplemental Appropriation – The governing body's additional appropriation after the budget year has commenced.

Supplemental Request – Program and service a department would like to have added (in priority order) over its target budget, or if revenue is greater than anticipated.

Target Budget – Desirable expenditure levels provided to departments to develop a recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Base – The total property valuations on which each taxing agency levies its tax rates.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

Tax Roll – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

Tax Year – A calendar year. The tax bills mailed November 1 represent the property taxes due for the following year.

Taxable Valuation – The value of property after all allowable exemptions have been subtracted; the value on which ad valorem taxes are computed.

GENERAL TERMINOLOGY

(Cont)

Tentative Millage – The tax rate adopted at the taxing agency’s first budget public hearing. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget public hearing.

Transfer In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill – Florida’s Truth in Millage law that requires cities to calculate next year’s budget on the same tax dollars they received during the current fiscal year. This law adopted in 1980 was designed to keep the public informed about the intentions of the taxing agencies.

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation.

Under Budget – Under budget in expenses means either that the agency has been spending at a slower rate than expected, or that expenses were over-estimated when the budget was prepared. Under budget in revenues means that money being collected from taxes and other sources are not as much as was anticipated; it might necessitate spending adjustments.

User Charges – The payment of a fee by the party benefiting from the public service, such as Water and Sewer.

User Fee – A fee charged for use of services such as recreation facilities and programs.

Utility Taxes – Taxes paid to municipalities by users of telephones, electricity, water, natural gas, bottled gas and fuel oil.

Valuation – The dollar value of property assigned by the county property appraiser.

Voted Millage – Property tax levies authorized by voters within a taxing agency. Bond issues backed by property taxes are a common form of voted millage called general obligation bonds.

Working Cash – Excess of current assets including cash-on-hand equivalents over current liabilities that can be used to satisfy cash flow needs.

Work Year – The amount of personnel resources required for a program expressed in terms of the “full-time equivalent” number of employees. One “work year” is equal to one full-time, permanent employee, or 2,080 hours. The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of “work years” for the position.

GENERAL FUND- REVENUE OBJECT CODE EXPLANATIONS

Revenues are classified pursuant to the uniform classification of accounts prescribed by the State Comptroller's office.

TAXES (31):

311000 – Ad Valorem/Property Taxes - Property taxes are computed as a percentage of the real or personal property expressed in mills, or \$10.00 in taxes per \$1,000.00 of taxable value. The Florida Constitution caps the millage rate assessed against the value of the property at 10 mills per taxing entity. The City of Belleview millage is 4.500 mills for the fiscal year 16/17.

312410-20 - Local Option Gas Tax - A local option fuel tax that includes both the six (6) cents as well as the recently adopted 2nd local option fuel tax of five (5) cents which can be utilized by the county and local governments for transportation expenditures. Marion County levies the full six cents and the City of Belleview realizes a portion based upon an Interlocal agreement which was reduced by Marion County in the 2014 budget.

312600- Local Option Sales Tax - The voters of Marion County and its cities (Belleview Citizens included) voted approval of this four year additional penny sales tax, specifically to be used for Law Enforcement Capital items and Transportation Infrastructure. This tax period runs from January 1, 2017 through December 31, 2020.

314100 - Utility Tax Progress Energy - Ordinance 94-10 imposes a tax in the amount of ten (10) percent on the first \$25.00 of energy charge billed with a maximum charge of \$2.50 per meter for residential customers and five (5) percent on the first \$4,000.00 of energy charge billed with a maximum charge of \$200.00 per meter per commercial user.

314150 - Utility Tax Sumter Electric - Ordinance 94-10 imposes a tax in the amount of ten (10) percent on the first \$25.00 of energy charge billed with a maximum charge of \$2.50 per meter for residential customers and five (5) percent on the first \$4,000.00 of energy charge billed with a maximum charge of \$200.00 per meter per commercial user.

314400 - Utility Tax TECO Gas - Ordinance 2002-11 imposes a tax in the amount of ten (10) percent of the first \$25.00 of energy charge billed with a maximum charge of \$2.50 per meter for residential customer and five (5) percent on the first \$4,000.00 of energy charge billed with a maximum charge of \$200.00 per meter per commercial user.

315000 - Communications Service Tax - The CST replaces various revenue sources of local government. The local CST is substituted for the cable television franchise fee for all municipalities and counties. For charter counties and municipalities, replaced revenue sources also include the Public Service Tax on telecommunications, the local option sales taxes as applied to cable television and telecommunications, the municipal franchise fee on telecommunications, and certain permit fees on communication service providers. Ordinance 05-11 establishes the Communications Service Tax for residents of Belleview at 5.12%, which includes the permit fee allowed by FS 337.401.

GENERAL FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

316000 - Business Taxes - A business tax is levied on any person who maintains a business, profession or occupation within the corporate limits of the City of Belleview. The fees are set by ordinance, in accordance with statutory limits. License tax detailed in Code Appendix.

316500 - Home Business Taxes - A license tax levied on any person who conducts a business from their home in accordance with Section 134-541 of the Land Development Regulations.

316700 - Contractor's Registration - The City of Belleview does not license contractors, but does require them to register before being allowed to pull permits for work. Copies of their state certification, current certificate of insurance are required.

PERMIT/FRANCHISE FEES (32):

322000-25 - Building Permits - The City contracts with M.T. Causley for building permits and inspection services, and retains 20% of permit fees in addition to a 20% administration fire fee for all new construction. All fire inspection services are performed by Marion County through an Interlocal Agreement with the actual costs passed to the applicant.

322100 - Right Of Way/Driveway Permits - A permit required for connection to a City street, alleyway or other public place.

323100 - Franchise Progress Energy - A six (6) percent fee levied on the sale of electrical energy to residential and commercial customers by the City for the purpose of permitting the use of public property for a ten year period. (Ordinance 2008-01, dated 6-19-01)

323150 - Franchise Sumter Electric - A six (6) percent fee levied on the sale of electrical energy to residential and commercial customers by the City for the purpose of permitting the use of public property for a period of thirty years. (Ordinance 1990-18, dated 12-4-90)

323400 - Franchise TECO Gas - A six (6) percent fee levied on the sale of natural gas to residential and commercial customers by the City for the purpose of permitting the use of public property for a period of ten years. (Ordinance 2002-06, dated 7-16-02)

323700 - Franchise/Solid Waste Residential - A charge for mandatory collection of garbage and solid waste inside the City limits of Belleview is imposed by Ordinance 91-04 adopted October 15, 1991. The current contract is with Florida Express Environmental.

GENERAL FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

323750 - Franchise/Solid Waste Commercial - A non-exclusive franchise for commercial collection of garbage and trash inside the City of Bellevue established by Ordinance 90-01 adopted March 6, 1990. The franchise fee imposed is ten (10) percent of each payment received by the commercial hauler.

STATE SHARED REVENUES (33):

331500/4750 -Various State Grants - State grant revenues are assigned various revenue account numbers as the City obtains them. The grant numbers may change from year to year depending upon the applications and awards.

335120 - State Revenue Sharing - Revenues created by the Legislature in 1972 to ensure a minimum level of revenue parity across municipalities and counties after meeting specified requirements. Approximately 44% of State-shared revenues received are derived from the municipal fuel tax, which must be used for transportation related costs in accordance with F. S. 206.605(3). The balance received can be used for general expenditure purposes, with the exception that municipalities are only allowed to bond the guaranteed entitlement portion of the distribution.

335140 - Mobile Home Licenses - A tax levied in lieu of ad valorem taxes and imposed on all mobile homes, park trailers, travel trailers and fifth-wheel trailers exceeding thirty-five (35) feet in body length. One half of the monies collected, less \$1.50 for handling, are distributed to the district school board with the remainder going to the municipality in accordance with F.S. 320.081. Revenues from this source may be used for any public purpose.

335150 - Alcoholic Beverage Licenses - License taxes levied on manufacturers, distributors, vendors, and sales agents of alcoholic beverages. Of the taxes collected within a municipality, thirty-eight (38) percent are returned to the municipality in accordance with F.S. 561.342.

335180 - Local Gov't Half Cent Sales Tax - In accordance with F. S. 212.20(6), the primary purpose of this revenue source is to provide relief from ad valorem and utility taxes in addition to providing revenues for municipal wide programs. A municipality may also pledge the proceeds for the payment of principal and interest on any capital project

335900 - State Revenue/Lighting - Highway Lighting and Maintenance received from DOT per agreement.

335910 - State Revenue/Traffic Signals - Traffic Signal Maintenance received from DOT per agreement.

GENERAL FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

CHARGES FOR SERVICES (34):

341200 - Development Services Fees - Fees imposed to offset costs of administrative work, legal advertising and notification of property owners for applications for development permits, annexations, comprehensive planning, platting, re-zoning, special exception, and variance requests.

341500 - Site/Drainage Reviews - Fees for the review of site and drainage plans for both commercial and residential developments.

341600 - Transportation Fees - Fees imposed for staff review of submitted transportation concurrency and other related traffic studies.

343400 - Garbage/Solid Waste - Fees for mandatory residential solid waste services billed and collected on the monthly utility bill.

343700 - Recycling - Recycling revenues are incorporated into the garbage/solid waste fees collected on the monthly utility bill. Recycling is billed and collected separately by the hauler and so delineated on the general ledger for accounting purposes.

343900 - Mowing - Fees for mowing vacant lots which are not in compliance with City ordinances as a result of code enforcement processing.

FINES AND FORFEITURES (35):

350000 - Fines And Forfeitures - Revenues received from fines and penalties imposed for committing statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Fines are paid to the office of the Marion County Clerk of the Circuit Court and are in turn remitted to the City.

350010 - Fines/Forfeitures 2nd Dollar Fund - Two dollar assessment on traffic fines allocated to fund local criminal justice training including degree programs, workshops, meetings and conferences. Employing agency must approve and complete forms prior to attendance. (FS 321.21 and FS 938.15)

350050 - Fines/Forfeitures - Automation - Twelve dollars and fifty cents from each moving traffic violation used to fund local law enforcement automation. (FS 318.21(10))

350100 - Investigation & Restitution - Restitution ordered by the courts for investigation and associated costs.

350600 – Donations for Police Activity – Donations for “Kids Shop with Cops” and other Police and community activity.

GENERAL FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

351000 - Cost Recovery - Fees charged for police department services for motor vehicle accidents.

351200 - Contraband - Monies from the receipt or sale of property seized during the commission of a felony. This money is not budgeted and restricted for police use only after approval by the City Commission pursuant to F.S. 932.

351300 - Abandoned/Unclaimed Property - Revenues derived from property that has been found and turned into the Police Department after appropriate advertising.

351500 - Surplus Vehicles/Equipment- Police vehicles and equipment declared surplus by the Commission and offered for sale by sealed bid.

355000 - Vehicle Impoundment - All fees associated with impounding and storing a vehicle, including towing and administrative fees. Towing charges for the vehicles are charged against this account.

356000 - Other Revenue/Donations - Any revenues donated specifically for the police department.

356010 – Other Revenue-School Resource Officer – Marion County reimburses Belleview for a City Police Officer to be located inside Belleview Elementary during the school year.

356200 - Other Revenue/Officer Detail - Monies collected to reimburse the City for officer equipment and benefits when they are on private duty detail and paid by another source.

MISCELLANEOUS REVENUES (36):

360000 - Other Revenue - Revenues collected for miscellaneous copies, copies of the code book, land development regulations, comprehensive plan, maps, bid documents, election qualifying fees, and notary fees.

360015 - Local Code Violation - Fines imposed by Code Enforcement Board for violations of City codes.

360030 - Residential Rentals - Rent received for housing units currently located on property purchased on SE Hwy 484.

360050 - Misc Billing - Revenues received for reimbursements or miscellaneous billable services provided.

GENERAL FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

360075 - Solid Waste Administrative Fees - Administrative fees for billing and collection of residential solid waste contract.

360200 - Insurance Reimbursement - Revenues received from refunds and/or overpayments of insurance premiums after final audit.

360300 - Rental (Nextel) - Revenues received for Nextel communications equipment placed on water tower. Revenues are divided equally between General Fund and the Water and Sewer fund.

360310 - Rental (Sprint) - Revenues receive for Sprint communications equipment placed on water tower. Revenues are divided equally between General Fund and the Water and Sewer Fund.

361200 - Interest Income - Interest income received from any General Fund investment account.

361500 - Surplus Property - Monies received as a result of advertised bid for the sale of vehicles and equipment declared to be surplus by the Commission.

364100 - Cemetery Lots - Revenues derived from the sale of cemetery lots and mausoleum vaults pursuant to COB Code Chapter 30. Re-purchase option charged against this account.

364101 - Cemetery Lots – Restriction - Twenty percent of all receipts from the sale of grave sites, together with gifts, grants or receipts from other sources in connection with the operation of the Cemetery restricted for perpetual care and maintenance of the cemetery.

365500 - State Gas Tax Refund - Refund of state taxes paid on bulk purchases of gas for City vehicles and equipment. The request for refund is filed and received quarterly.

366000 - Pennies For Parks - Monies that are donated for the Pennies for Parks program, through an option of rounding up the monthly utility bill.

366001 - Pennies For Parks – Restrictions - A contra account number to show restriction of revenues received so that the monies are not used to balance the budget.

366015 - Donations - Community Building - Monies that are donated for a proposed Community Building, through an option of rounding up the monthly utility bill. Donations alternate between Community Building and the Pennies for Parks.

GENERAL FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

OTHER SOURCES (38):

381000 – Interfund Transfer-In – Money transferred in from Water/Sewer Fund to offset share of costs for Commission, Executive, Information Technology and Administration.

381500 - Cash Balance Forward (CBF) - Money carried forward in budget for general use or specific projects or capital purchases.

381505 - Cash Balance Forward-Generally Restricted - Money carried forward in budget for restricted use for specific projects or capital purchases.

381510 - CBF/Automation - Money from a portion of Police fines and forfeitures and restricted in fund balance to be used in accordance with Florida Statutes 318.21(10). Commission approval required for use.

381515 - CBF/Cemetery - Money restricted in fund balance for the cemetery perpetual care fund to be used specifically for purchase of additional property and other legal use in connection with the care, maintenance and operation of the cemetery.

381520 - CBF/Gas Tax - Money carried forward from previous fiscal years for the completion of on-going road and street projects.

381540- CBF/Code Enforcement- Money obtained from liens and code violations to offset the cost of providing Code Enforcement.

381560- CBF/IT Reserves- Money set aside within each year's budget to offset the cost of Information Technology equipment.

WATER- SEWER FUND REVENUE OBJECT CODE EXPLANATIONS

CHGS FOR SERVICES/CUSTOMERS (34):

342400 - Boring Charges - Time and equipment charges for boring under the road to install new water and sewer services.

343310 - Water Revenue - Revenues received from the sale of City water based upon gallons per day. Connections to the water system inside City limits are mandatory. Requirements for connection to the City water system are detailed in the City Code of Ordinances. Rates are established from time to time by Resolution of the City Commission.

343350 - Water Meter Connections - The charge for installation of the water meter at a new service. Charges for the water meter are set by resolution of the Commission.

343510 - Sewer Revenue - Revenues received from the sale of City sewer based upon gallons of water used per day. Septic tanks may be allowed only if the sewer line is more than two hundred feet from the property.

343550 - Sewer Connections - The charge for installation of a sewer connection at a new service. Charges for sewer connections are set by resolution.

343611 - New Connect - Service initiation fee payable in full before water service can be made available to the customer. Fees credited to this account are for the new customers or customers who have requested a temporary disconnection. After hours fees will be credited to this account if they are applicable.

343612 – Reconnect - Service fee payable before the re-connection of water service as a result of discontinuance for non-payment or returned checks. After hours fees will be credited to this account if they are applicable.

343613 - Additional Late Charges - Fees for utility billing accounts on the cut-off list (after the 25th of the month) but before actual disconnection of services for non-payment.

343614 - Late Charges - Assessment of a ten per cent fee to utility bills (water/sewer/garbage) not paid by the fifteenth of the month.

343615 - Utility Reviews - Monies received for utility review of development plans, fees are detailed in Code Appendix. (Separate from site plan review)

343650- Fees For Services - \$1.00 per month administrative fee for maintenance of un-refundable customer deposit refunds prior to their payment to the State of Florida as abandoned property, per Resolution 92-13, effective January 1993.

WATER - SEWER FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

MISCELLANEOUS REVENUES (36):

360000 - Other Income - Revenues received for miscellaneous water and sewer related copies, maps, and bid documents.

360300 - Rental (Nextel) - Revenues received for Nextel communications equipment placed on water tower. Revenues are divided equally between General Fund and the Water and Sewer fund.

360310 - Rental (Sprint) - Revenues receive for Sprint communications equipment placed on water tower. Revenues are divided equally between General Fund and the Water and Sewer Fund.

361100 - Miscellaneous Billing - Charges for incidental usage of water and/or sewer services not routinely billed through the regular billing cycle. Examples of this type of billing would be use of water from a hydrant for construction or a contractor breaking a line and being charged for equipment, labor and water loss.

361200 - Interest Income - Interest earned on investment account for unrestricted water and sewer monies.

361230 - Interest Income/Water Impact - Interest earned on water impact money in investment account. Interest earned on water impact money is restricted per City Code 21-55. (b).

361231 - Interest Income-Water Impact Restriction - Contra account for interest earned on water impact monies.

361240 - Interest Income/Sewer Impact - Interest earned on sewer impact money in investment account. Interest earned on sewer impact money is restricted per City Code 21-55. (b).

361241 - Interest Income-Sewer Impact Restriction - Contra account for interest earned on sewer impact monies.

363233 - Water Impact - Charge for the replacement or expansion of the water system based upon highest average daily flow anticipated. (Code Chapter 86 - Article III).

WATER - SEWER FUND REVENUE OBJECT CODE EXPLANATIONS (Cont)

363234 - Water Impact-Restriction - Contra account for water impact revenue account.

363235 - Sewer Impact - Charge for the replacement or expansion of the water system based upon highest average daily flow anticipated. (Code Chapter 86 - Article III.).

363236 - Sewer Impact-Restriction - Contra account for sewer impact revenue account.

364410 - Other Revenue-Surplus Vehicles/Equipment - Monies received as a result of advertised bid for the sale of vehicles and equipment declared to be surplus by the Commission.

365500 - Other Revenue- State Gas Tax Refund - Refund of gas taxes, applied for and received, from the state government on a quarterly basis.

OTHER SOURCES:

381500 - Cash Balance Forward - Money carried forward from previous fiscal years for the completion of on-going projects or capital purchases saved for over numerous fiscal years.

PERSONAL SERVICES OBJECT CODE TERMINOLOGY

Expenses for salaries and related employee benefits, such as pension and insurance, for those employed on a full-time, part-time, temporary or seasonal basis.

501200 – Salaries/Wages - Gross salaries for all full-time, part-time, temporary and seasonal employees who make up the regular work force. The budgeted is projected based upon end of year salaries to cover annual merit increases and cost of living adjustments, if awarded. Night shift differential for the police officers is also charged to this account.

501204 –Salaries-Emergency Compensation – Reserved to track salaries specific to emergency situations such as hurricanes and disasters. This aids in later FEMA tracking.

501215 – Special Detail - Money paid to law enforcement officers for private duty detail, which is billed to the receiving party.

501225 – Employee Bonus - Annual holiday bonus, if awarded, given to city employees.

501400 – Overtime - Payments in addition to regular salaries and wages for services performed in excess of regular work requirements. The calculation and payment of overtime is governed by the Fair Labor Standards Act. Overtime is paid at one-and-one half times the regular rate of pay for hours worked over forty hours per week for general employees, and eighty hours per pay period (two weeks) for police officers.

501500 – Incentive Pay - Compensation paid to law enforcement officers per Florida Statutes for approved career development training courses. No contributions shall be required and no benefits shall be paid under the provisions of Florida Retirement System or any local government retirement system.

501600 – Holiday Pay - Salaries paid for Commission approved City holidays, only if the dollar amount is above the normal work week, and not chargeable to overtime. Public Works employees who are called in to work as a result of an emergency have their holiday charged to gross salaries, but their overtime is charge to the overtime account. Police Officers who work the holiday have the regular work day charged to gross salaries, hours worked over then (10) hours charged to overtime, and the eight (8) hours holiday pay charged to this account.

501700 – On Call Pay - Compensation paid to Public Works field employees for on call status. Employees on call are compensated .15 cents per hour (\$6.00 per week) for as long as they are on the rotation.

501800 – Extra Duty Pay - Additional compensation paid to the field training officer for riding with a new officer/reserve until the new officer/reserve is deemed qualified for duty. Field training officers must have three years' law enforcement experience in addition to having attended the necessary classes. Presently the Field Training Officer is paid \$20.00 per training day.

PERSONAL SERVICES OBJECT CODE TERMINOLOGY

(Cont)

502100 – Payroll/FICA Taxes - City's match for Social Security and Medicare.

502200 – Retirement - City contribution to general employees defined contribution.

502250 – Retirement - City contribution to the police officers' pension fund as determined by an annual valuation report.

502300 – Employee Insurance - City's paid employee health and long term disability insurance premiums as well as 50% of the life and AD & D premiums.

502400 – Worker's Compensation - Premiums and benefits paid for Worker's Compensation.

502500 – Unemployment Compensation – Pro-rated charges for unemployment compensation paid to the State of Florida for qualified ex-city employees.

OPERATIONS EXPENDITURE OBJECT CODE TERMINOLOGY

Expenditures for goods and services which primarily benefit the current period, and are not defined as personal services or capital outlays.

503005 – Legislative Services - Retainer paid to consultant for legislative lobbying services for grant funding and other issues at the State level on behalf of the City in accordance with agreement approved by the Commission.

503010 – Grant Administrative Fees - Fees paid to grant consultant in accordance with approved agreements for grant writing and administration.

503050 – Comp Plan/Land Development Regulations - Money allocated for expenses related to the creation, advertising and adoption of the City's comprehensive plan amendments and updates as well as any Land Development regulations.

503100 – Legal Services - Monthly retainer and charges for legal counsel by the City Attorney and other attorneys contracted by the City. The money retainer and responsibility fee is compensation for the attorney's professional liability, an agreement not to accept cases that will directly conflict with the City, and to represent the City in legal matters. The retainer is split among the major departments within the City, while the fees for services are charged to the department of use.

503105 – Title Search/Appraisal Services - Fees for title search and/or appraisals on property that the City Commission is considering for easements or purchase.

503110 – Code Codification - Charges for codification of the City's code or ordinances.

503125 – Computer Software - Purchase of software as needed by the City.

503150 – Medical - Includes pre-employment medical testing and drug screens for prospective employees as well as on-going medical programs such as the Hepatitis vaccinations.

503152 – Medical (Traffic/DUI Screens) - Lab costs for drug testing done as a result of traffic stops.

503170 – Architect/Engineering - Plan and project development reviews as well as surveying and other related architectural and engineering costs.

503200 – Accounting and Auditing - Fees for services received from independent certified public accountants.

503410 – Building Inspections - Fees based upon contract for the issuance of building permits and inspections as well as code violation inspections.

OPERATIONS EXPENDITURE OBJECT CODE TERMINOLOGY

(Cont)

503415 – Animal Control - Fees associated with animal control and contract with Marion County, including euthanasia, burial and disposal fees. The City supplies cages and transports all but the dangerous and rabid animals, which Marion County picks up through an Interlocal agreement with the City.

503525 – Records Storage - Contract with Florida Data Bank for secured and climate controlled record storage as well as monitoring of records for compliance with state law and disposal periods.

503430 – Contractual Equipment Maintenance - Charges for the *contractual* maintenance of equipment leased by the City.

503440 – Trash Dumping Fees - Landfill charges incurred for dumping of trash (tree limbs/grass clippings) collected by the City at an approved site.

503450 – Recycling Expense - (General Fund) Expenses incurred by the City for recycling charges per contract with solid waste hauler.

503450 – W/S Plant Consultant - (Water/Sewer Fund) Fees for the services of a water and sewer plan consultant as needed.

503453 – Utility Testing - Charges incurred for required testing of water & sewer quality.

503454 – Utility Permits - Fees for miscellaneous permits required for the operation, maintenance and expansion of the water and sewer system.

503455 – Garbage/Solid Waste Expenses - (General Fund) Fees charged to City by hauler in accordance with agreement for garbage/solid waste services provided to the citizens of the City of Belleview.

503460 – Railroad Fees - CSX fees for easements and encroachments on railroad property as well as one half of the costs for railroad crossing maintenance fees. Railroad crossing maintenance fees are charged to the Street Department for Robinson Road, Babb Road and Foss Road. Water line encroachment are charged to the Water and Sewer Fund for marker 86596, and sewer line encroachments at markers 88852, marker 83372 and marker 81646.

OPERATIONS EXPENDITURE OBJECT CODE TERMINOLOGY

(Cont)

503465 – Tank Registration Fees - Fees required for the registration of underground storage tanks, due in July of every year.

503480 – Enforcement Costs - Cost associated with Code Enforcement, such as lot clean up, building demolition and tree removal. Property owners are billed for services, with liens placed on the property for non-payment.

503500 – Criminal Investigation - Costs incurred for confidential matters handled pursuant to criminal investigations as authorized by the Chief of Police.

503505 – Code Enforcement Court Costs - Costs incurred by the City in accordance with an agreement with the State Attorney's Office for prosecution of code enforcement cases.

504000 – Travel, Training and Per Diem - The costs associated with expense and training, including registration, hotels, transportation, mileage, per diem, meals and incidental travel expenses for seminars, conferences, schools and other city required travel.

504010 – Fines/Forfeitures-Second Dollar - Criminal justice expense and training paid for by two dollar assessment on traffic fines to be used for workshops, meetings, conferences and degree programs. Per Florida Statutes the employing agency must approve and complete the forms prior to attendance.

504025 – Educational Reimbursement - Money reimbursed to employees for tuition in accordance with approved City policy.

504100 – Telephone - Monthly telephone service, including cell phones and alarm lines.

504200 – Postage - Mailing fees, including permits, messenger and overnight deliveries.

504300 – Utilities - All electric, gas, water and sewer bills for the City of Belleview charged to the department of use. In addition to the departmental account, the following accounts have been set up:

504310: Cherokee Park

504320: Recreation Complex

504325: Ball Field Lights

504330: Lake Lillian

504510 – Basic General Liability Insurance - Insurance coverage for claims arising as a result of everyday operations including damage as a result of sewer back-ups, water line breaks, trips and falls.

OPERATIONS EXPENDITURE OBJECT CODE TERMINOLOGY

(Cont)

504520 – Errors/Omissions Insurance - Insurance coverage for unintentional omissions and errors in judgment committed by City employees, commissioners and board members. Required position and fidelity bonds are also charged to this account.

504570 – Auto Liability/Uninsured Motorist Insurance - Insurance coverage for bodily injury as a result of accidents involving City vehicles or private vehicles driven by employees on City business. Also included is comp/collision coverage.

504590 – Property Insurance - Insurance coverage for damage to building and contents, divided proportionately according to schedule of values.

504600 – Repair/Maintenance - Costs incurred for the repair and maintenance of *buildings, grounds and equipment*. Examples of items charged to this line item would be heat and air conditioning repair, computer repairs, routine landscaping such as flower beds, purchase of flags, locks and keys, lights, park equipment, etc.

504602 – Repair/Maintenance Street Lights - Costs incurred in repairing and maintaining street lights.

504603 – Repair/Maintenance Traffic Lights - Costs incurred in repairing and maintaining traffic lights.

504622 – Repair/Maintenance MC Maintenance Agreement - Costs incurred for annual maintenance agreement with Marion County for the Belleview Sports Complex.

504637 – (WS) Repair/Maintenance Lift (Pump) Stations - Costs incurred in repairing and maintaining lift (pump) stations.

504902 – Other Expense – Property Tax on Rental Property - Property tax paid on rental houses owned by the City.

504910 – Election Expenses - Reimbursement to the Supervisor of Elections Office for city elections and charges for personnel, ballots and advertising.

504915 – Bad Debt – Expense write off account for uncollectible accounts receivables, including water and sewer utility bills and miscellaneous billings.

504920 – Fees for Services - Recording of liens, covenants, agreements for the appropriate departments; administrative fees and charges for investment and bank accounts; records retrieval; first class pre-sort permits; credit bureau inquiries; pest control; first aid cabinet restocking; internet services provider fees.

504925 – Over/Short Account - Account to log any overages/shortages in cash drawers.

OPERATIONS EXPENDITURE OBJECT CODE TERMINOLOGY

(Cont)

504930 – Special Recognition - Special recognition of public service or memorials to citizens as approved by the Commission as well as employee recognition awards.

504955 – Cemetery Buy-Backs - Repurchase of cemetery lots in accordance with City ordinance.

504960 – Advertising - Advertising of ordinances, legal notices, budget ads and help wanted notices, charged to the department of use. General administrative ordinances and budget ads are charged to administration.

504970 – Bank Fees - Charges incurred for monthly maintenance and administrative services on city bank accounts.

505000 –Supplies - Small hand tools and equipment not charged to office supplies and not meeting capital outlay purchase requirements.

505020 – Uniform Expense – Money budgeted for the purchase of uniforms, uniform services or clothing allowance. Shirts, trousers, hats, raincoats, jackets duty leather (excluding holster), badges and nameplates are purchased for Police Officers. Public Works field employees are provided uniforms through a uniform service and are reimbursed up to \$75.00/year for the purchase of steel toed shoes.

505050 – City Promotion - Promotional and public relations items for the city events such as Founders Day.

505055 – Uniform Cleaning – Monthly amount paid to police officers for uniform cleaning.

505110 – Office Furniture – Costs of purchasing and replacing of office furniture such as desks and conference tables.

505200 – Gas & Oil - Gas for vehicles and equipment charged appropriately to department of use.

505210 – Vehicle Maintenance - Repairs to motor vehicles, heavy equipment, outdoor machinery, and equipment connected with or to vehicles. The repairs can be either contracted, such as routine maintenance done at a garage, or done in house with bulk purchase supplies charged to this account.

505211 – Vehicle Equipment – Costs to repair equipment attached to motor vehicles, heavy equipment or outdoor machinery.

OPERATIONS EXPENDITURE OBJECT CODE TERMINOLOGY

(Cont)

505213 – Bucket Truck & Safety Testing - Required certification and maintenance - bucket truck.

505300 – Resurfacing/Maintenance - Materials and supplies used exclusively in the repair and reconstruction of roads and streets. Asphalt is usually purchased and spread by the City.

505310 – Stump Removal - Removal of stumps from city property or right of ways.

505320 – Tree Removal - Removal of trees from City property and rights of way.

505400 – Memberships, Dues and Publications – Includes books or sets of books, subscriptions, memberships and dues to professional organizations.

505600 – SAVE Program - Educational items and related materials associated with the Substance Abuse and Violence Education Program sponsored by the Police Department for the Belleview Elementary School.

CAPITAL OUTLAY OBJECT CODE TERMINOLOGY

Outlays for the acquisition of, or addition to the City's fixed assets having a unit value greater than \$5,000 and an expected economic life of at least two (2) years.

506100 – Land - Costs of land, easement, and rights-of-way acquisitions.

506200 – Buildings - City office buildings and additions, parks and recreational buildings, garages, etc. Includes any equipment installed in new buildings or additions which becomes a permanent part of the building.

506300 – Improvements Other Than Buildings - Structures and facilities other than buildings, such as roads, bridges, curbs, gutters, docks, fences, landscaping, lighting systems, parking areas, storm water and wastewater structures and lift stations, park areas and athletic fields, etc.

506400 – Machinery and Equipment - Motor vehicles, light and heavy equipment, and other machinery and equipment having a value of greater than \$5,000.

DEBT SERVICE OBJECT CODE TERMINOLOGY

Funds allocated for the purpose of debt service.

General Fund

The General Fund Debt is for acquisition of property that is secured by the city's half-cent sales tax revenues and any other legally available non-ad valorem revenues should the half-cent sales tax revenues be insufficient.

507105 – Principal – CBT Capital Loan

507110 – Principal – CBT PD Building Loan

507205 – Interest – CBT Capital Loan

504210 – Interest – CBT PD Building Loan

Water/Sewer Fund

The Water/Sewer Fund debt is secured through Water/Sewer rates and the revenue received through that collection of revenue. Debt is calculated into the rate studies that determine the rate for these services.

507175 – Principal – SRF Loan-WWTF

507275 – Interest – SRF Loan – WWTF

507184 – Principal-SRF 441 Extension ARRA

507284 – Interest-SRF 441 Extension ARRA

507185 – Principal-SRF 441 Extension Companion

507285 – Interest-SRF 441 Extension Companion

Special Revenue Funds

Currently the Special Revenue Funds (Recreation Impact Fees & CRA) have assumed no debt obligations.

RESERVES OBJECT CODE TERMINOLOGY

Reserve accounts are accounts specifically designated for future use or projects. The funds are allocated each year in accordance to anticipated future costs and restricted in the fund balance accounts at the end of the fiscal year.

509000– Reserve for Future Uses - A reserve set aside to allow for emergencies or unforeseen needs not otherwise budgeted for the fiscal year.

ACRONYMS

ADA:	Americans with Disabilities Act
AICP:	American Institute of Certified Planners
	AICPA: American Institute of Certified Public Accountants
APPX:	Approximate
ARRA:	American Recovery and Reinvestment Act
BEBR:	Bureau of Economic and Business Research
BERT:	Bellevue Emergency Response Team
CAD:	Computer aided design or computer aided drafting
CAFR:	Comprehensive Annual Financial Report
CBF:	Cash Balance Forward
CBIR:	Community Budget Issue Request
CDL:	Commercial Driver's License
CEB:	Code Enforcement Board
CGFM:	Certified Government Finance Manager
CIE:	Capital Improvement Element
CIP:	Capital Improvement Plan or Construction in Progress
CMC:	Certified Municipal Clerk
CPM:	Certified Public Manager
COLA:	Cost of living allowance
CPA:	Comprehensive Plan Amendment
CST:	Communication Service Tax
DCA:	Department of Community Affairs
DOT:	Department of Transportation
DEP:	Department of Environmental Protection
DPW:	Department of Public Works
DRA:	Drainage Retention Area
EAR:	Evaluation and Appraisal Report
FDEP:	Florida Department of Environmental Protection
FDLE:	Florida Department of Law Enforcement
FDOT:	Florida Department of Transportation
FEMA:	Florida Emergency Management Agency
FICA:	Federal Insurance Contribution Act – refers to employer social security/Medicare payments
FLC:	Florida League of Cities
FLSA:	Fair Labor Standards Act
FMLA:	Family Medical Leave Act
FRDAP:	Florida Recreational Development Assistance Program
F.S.:	Florida State Statutes
FTE:	Full Time Equivalent

ACRONYMS

(Cont)

FY:	Fiscal Year
GASB:	Governmental Accounting Standards Board
GFOA:	Government Finance Officers Association
GPD:	Gallons per Day
HR:	Human Resource
ICMA:	International City/County Management Association
ICMA-RC:	International City/County Management Association Retirement Corporation
IRS:	Internal Revenue Service
IT:	Information Technology
JAG:	Justice Assistance Grant
LCIR:	Florida Legislative Committee on Intergovernmental Relations
LDR:	Land Development Regulations
MGD:	Million Gallons per Day – refers to capacity of water & wastewater treatment plants
MMC:	Master Municipal Clerk
MXU:	Modular Transmitting Unit
NTA:	Notice to Appear
PT:	Part Time
PY:	Prior Year
RFP:	Request for Proposal
R&M:	Repairs and Maintenance
R&R:	Renewal and Replacement
SRF:	State Revolving Fund
SRL:	State Revolving Loan
STP:	Sewer Treatment Plant
USDA:	United States Department of Agriculture
W/S:	Water and Sewer
WWTP:	Water/Wastewater Treatment Plant

