

CITY OF

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FISCAL YEAR 2024-2025

BUDGET

GROWTH IMPACTS FINANCIAL OPERATIONS



Growth beyond 2025 are projections based on planned housing projects

FLORIDA

Table of Contents

(Click on items/page numbers below to go directly to that page)

Introduction:

| | |
|---|----|
| Acknowledgements | 7 |
| Distinguished Budget Presentation Award | 8 |
| Executive Directory | 9 |
| City Wide Organizational Chart | 10 |
| Guide to Readers | 11 |
| Budget Message | 13 |

City Information and Demographics:

| | |
|---|----|
| General Information about Belleview | 19 |
| Principal Employers | 24 |
| Principal Property Taxpayers | 25 |
| Population by Age Group | 26 |
| Demographic Effects on 2025 FY Budget | 27 |

Budget Overview and Policies:

| | |
|--------------------------------------|----|
| Management and Budget Policies | 29 |
| Financial Structure | 32 |
| Budget Process | 34 |
| Budget Calendar Overview | 37 |
| Budget Calendar | 40 |
| Final Millage Resolution | 41 |
| Final Budget Resolution | 45 |

Budget as Adopted

| |
|----|
| 49 |
|----|

| | |
|--|----|
| General Fund | 49 |
| Revenues | 49 |
| Commission Expenditures | 51 |
| Executive/Administrative Expenditures | 52 |
| Finance Expenditures | 53 |
| Development Services Expenditures | 54 |
| Information Technology Expenditures | 55 |
| Law Enforcement Expenditures | 56 |
| Garbage and Cemetery Expenditures | 57 |
| Street and Gas Tax Construction Expenditures | 58 |
| Recreation Expenditures | 59 |
| Inter Fund Group Transfers Out | 59 |
| Water/Sewer Fund | 61 |
| Water/Sewer Revenues | 61 |
| Water/Sewer Expenditures | 62 |

| | |
|---|-----|
| Other Funds – Recreation Impact Fund | 64 |
| Recreation Impacts-Rev & Exp | 64 |
| Other Funds – Police Impact Fund | 65 |
| Police Impacts-Rev & Exp..... | 65 |
| Other Funds – CRA. | 66 |
| Community Redevelopment Agency | 66 |
| Capital Assets..... | 67 |
| | |
| Overview of Funds: | |
| Funding Sources..... | 70 |
| Basis of Budgeting & Accounting | 71 |
| City of Belleview Funds | 72 |
| Budget Summary by Funds..... | 75 |
| Overview of Funding Sources Methodology | 76 |
| All Funds Revenue & Expenditure Comparison | 82 |
| Combined Revenue & Expenditures Summary | 83 |
| Revenue Comparison | |
| General Fund Other Fund Revenue | 84 |
| Water and Sewer Revenue Comparison | 85 |
| All Funds Revenue Comparison | 87 |
| General Fund Revenue History | 88 |
| Water/Sewer Revenue History..... | 89 |
| Other Funds Revenue History..... | 90 |
| Expenditure Comparison | |
| General Fund Expense Comparisons | 91 |
| Water/Sewer Expense Comparisons | 92 |
| Other Funds Expense Comparisons | 93 |
| All Funds Expense Comparisons | 94 |
| General Fund Expense History | 95 |
| Water and Sewer Expense History | 96 |
| Other Funds Expense History | 97 |
| All Funds by Function | 98 |
| Fund Balance | 99 |
| Fund Balance History | 100 |
| Long Range Financial Plans | 101 |
| Identification of Long-Range Needs..... | 102 |
| The Impact of Economic Factors..... | 104 |
| Revenue Pages & Graphs..... | 107 |
| Analysis & Graphs..... | 114 |
| Strategic Planning | |
| Strategic and Long-Term Planning | 119 |
| Areas of Focus | 123 |
| July 16, 2024 Meeting Discussion | 124 |
| Identification of Capital Needs relating to Strategic Planning | 128 |
| Performance Alignment..... | 130 |

Debt Information:

| | |
|---|-----|
| Computation of Legal Debt Margin..... | 133 |
| General Fund Debt..... | 134 |
| Water/Sewer Fund Debt..... | 138 |
| City-Wide Debt Ratio & 10-year Debt Impact..... | 141 |

Capital Information:

| | |
|---|-----|
| Capital Outlay Policy..... | 145 |
| GF Capital Purchases..... | 146 |
| W/S Capital Purchases..... | 148 |
| Capital Improvements (tables)..... | 149 |
| Impact of Capital Improvement on Budget | 155 |

Personnel Information:

| | |
|---|-----|
| Authorized Positions and Compensation Plan..... | 158 |
| Compensation Pay-grade Schedule..... | 159 |
| Employee Changes..... | 160 |
| Dept. Staffing by Fiscal Year..... | 162 |
| 2024 FY Holiday Schedule | 163 |
| City of Belleview Team | 164 |

General Fund - Department Budget Expenditure Detail:

| | |
|--|-----|
| General Fund Departments | |
| Serving Belleview Citizens Graph..... | 166 |
| General Fund Funding Sources..... | 167 |
| Commission: | |
| Organization Chart/Activities | 168 |
| Commission Goals & Activity..... | 170 |
| Commission Expense Budget | 173 |
| Meeting and Other Commission Information | 173 |

Executive/Administrative:

| | |
|---|-----|
| Organizational Chart/Activities | 174 |
| Executive/Administrative Goals & Activity | 175 |
| Executive/Administrative Expense Budget | 182 |

Finance:

| | |
|---------------------------------------|-----|
| Organizational Chart/Activities | 184 |
| Finance Goals & Activity | 186 |
| Finance Expense Budget..... | 191 |
| Solid Waste Expense Budget | 193 |

Development Services:

| | |
|--|-----|
| Organizational Chart/Activities | 194 |
| Development Services Goals & Activity..... | 196 |
| Other Development Services Information | 199 |
| Development Services Expense Budget | 200 |

| | |
|--|-----|
| Information Technology: | |
| Organizational Chart/Activities | 201 |
| Information Technology Goals & Activity | 203 |
| Information Technology Expense Budget | 205 |
| Other IT Information..... | 206 |
| Police Department: | |
| Organizational Chart/Activities | 207 |
| Police Department Goals & Activity | 209 |
| Police Department Expense Budget..... | 212 |
| Other Police Information | 214 |
| Cemetery | 215 |
| Public Works – Streets & Parks Division: | |
| Organizational Chart | 217 |
| Public Works-Streets & Parks Goals & Activity | 219 |
| Roads/Streets Expense Budget | 223 |
| Parks & Rec Expense Budget | 225 |
| Other Public Works Information | 226 |
| Water/Sewer Fund | |
| Water/Sewer Fund Department Graphs | 228 |
| Public Works – Water/Sewer Division: | |
| Water/Sewer Organizational Chart/Activities | 230 |
| Water/Sewer Goals & Activity | 232 |
| Water/Sewer Fund Expense Budget | 236 |
| Other Water/Sewer Information | 239 |
| Other Funds | |
| Recreation and Police Impact Fee Budget Rev/Expend Detail: | 241 |
| CRA Budget Revenue/Expenditure Detail | 247 |
| General Information: | |
| Glossary of General Terminology | 254 |
| General Fund Revenue Object Code Explanations: | |
| Taxes | 265 |
| Permit/Franchise Fees | 266 |
| State Shared Revenues | 267 |
| Charges for Services | 268 |
| Fines/Forfeitures | 268 |
| Miscellaneous Revenues | 269 |
| Other Revenue Sources..... | 270 |

Water/Sewer Revenue Object Code Explanations:

| | |
|------------------------------|-----|
| Charges for Services | 272 |
| Miscellaneous Revenues | 273 |
| Other Revenue Sources | 274 |

Expenditure Object Code Explanations:

| | |
|-------------------------|-----|
| Personal Services | 275 |
| Operations | 277 |
| Capital Outlay | 282 |
| Debt Service | 283 |
| Reserves | 284 |

| | |
|----------------|-----|
| Acronyms | 285 |
|----------------|-----|



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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Belleview
Florida**

For the Fiscal Year Beginning

October 01, 2022

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, 2023**. 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

RAY DWYER

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

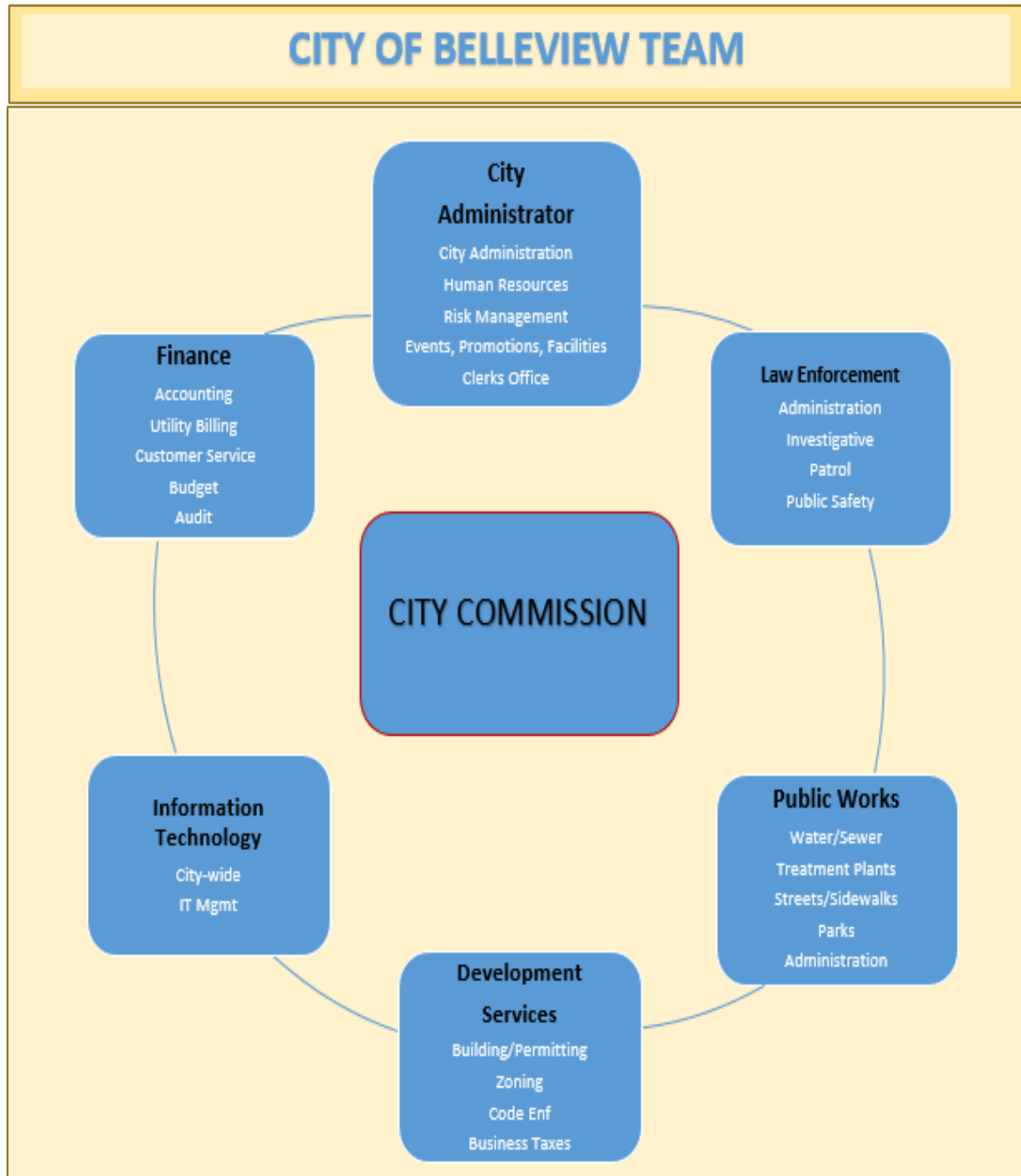
KEVIN TOWNE

Information Technology Director

SHAWNA CHANCEY

Development Services Director

CITY WIDE ORGANIZATIONAL CHART



Guide to Readers

About the Budget

The Budget for Fiscal Year 2024/2025 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, 2024 through September 30, 2025. 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 2024

Mayor and Commission
City of Belleview
Belleview Florida 34420

Re: Fiscal Year 2024/2025 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 increase in the 2025 fiscal 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 that indicate a much faster growth for the City of Belleview than it has normally experienced. 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. Additionally, the growth from the west towards I75 and beyond has now also begun to affect the desire for new housing in Belleview. The City will continue to watch closely effects from the new Dollar Tree 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 living in the City, along with other new commercial businesses.

Currently, the City is looking at approximately 1,600 plus new homes that have begun construction. This should see Belleview's population double and triple within the next 10 years.

Items of Significant Impact:

The new Community Center opened in 2022 and has been very busy with rentals on the weekends and free community sessions during the week. Events such as the monthly “Foodie Fest” are continually growing and bringing more visitors to the City of Belleview. Operational costs have increased in both the General Fund and the Water/Sewer Fund creating much tighter budgets. As a result, no new additional employees were added for the 2025 fiscal year continuing the total employees at 59.5.

In the 2022 fiscal year the City implemented pay increases to all positions in October and again in July so that the City met the five-year State mandated \$15/hour minimum wage. As a result, no increases were scheduled in the 2023 fiscal year. The number of continued vacated positions was the motivator for this action. Belleview should now be better able to fill and maintain positions. In the 2025 fiscal year budget, the City will adjust pay by 3%.

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 2025 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 2025 fiscal year the largest use of these funds will be for streets, parking and sidewalks with some dollars used for Law Enforcement IT. The voters throughout Marion County will vote in November 2024 as to whether this tax will continue.

Much of the renovation of the Lake Lillian Park area has been completed with foody fests, other events and the Community Center activities bringing people into the City. In the 2025 fiscal year the City will move the renovation focus to Cherokee Park and begin revitalizing that area of the City with playground upgrades, walking, picnicing as some of the planned items.

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 Office and lab as well as upgrades to

equipment and system infrastructure. These projects used loan and savings/reserved dollars. In 2022 the city had reduced projects budgeted. In 2023 that changed drastically with the largest fiscal projects included in the 2023 budget, primarily the six million-dollar new well and water system upgrades which was completed in 2024. The design of a large sewer treatment expansion was also completed with a 30 million-dollar loan/grant along with additional grant funds being awarded. This award included a 10 million dollar forgiveness (or grant), leaving the City with a 20 million dollar loan to be paid back over 30 years. That project is scheduled to begin construction in the 2025 fiscal year budget.

Lake Lillian Park:

The 2021 and 2022 fiscal year the City completed enhancements of the Lake Lillian Park area in connection to the Lake Lillian Master Plan. These included murals for the Community Center, event pedestals and lighting and electrical upgrades. In the 2023 fiscal year budget, the City replaced the dock and updated the masterplan. In the 2024 fiscal year budget the City added a shade over the tot lot playground and a cover for the splash pad pump system. In 2025 the City continues to finish this park with some work to the walking path around the lake, lighting along the path and a better sound system.

Cherokee Park:

In the 2023 and 2024 fiscal year the City updated its conceptual master plan with an engineered plan that will help the City plan for future changes to this neighborhood park. In the 2025 fiscal year the City will begin to update and move the playground, construct walking pathways, picnic areas, a centrally located sundial, restrooms, parking and sidewalks to begin the renovation of this residential park area.

Manholes, Older Lines and Lift Stations:

Lift station and manhole upgrades are essential to an aging internal system. Add to this older water and sewer lines that need upgraded results in the City having an ongoing obligation to these types of system projects. In 2025 those projects continue and increase with the new developments now creating the need to address these issues with their impact on the system. Keeping ahead of the new growth is essential and a large consideration in the budgeting process in this area of the City's utilities.

New Water Plant and Well:

The City began construction of a new drinking water plant and well along with applicable upgrades to its water system. The City obtained a State Revolving Fund Loan for \$6,074,151 of which \$2,250,000 is forgiven, leaving the actual loan for \$3,824,151 at 0.07% interest for twenty years. This project was completed in the 2024 fiscal year.

Sewer System Expansion Design:

The City has obtained a \$1,220,000 State Revolving Fund Loan for the design that will substantially expand the City's current sewer treatment system. The loan includes forgiveness of \$976,000 leaving the actual loan at \$244,000 to be paid over twenty years at 0% interest. The City was awarded a \$30,000,000 loan with almost \$10,000,000 forgiven leaving the actual loan around \$20,000,000. This sewer expansion project was bid out in 2024 and will begin construction in the 2025 fiscal year.

Sewer System Rerate:

The City of Bellevue's Water Reclamation Facility (Sewer) began to undergo a construction project that will increase its gallons per day treatment from 0.760 to 0.800. This will aid the City in stretching time to get the design of the sewer expansion and expansion of the system completed. The City is using the American Rescue Plan Act of 2021 (ARPA) funds to pay for this estimated 2.5 million-dollar project which was completed in the first part of the 2024 fiscal year.

Budget – generally:

The Commission set the millage rate at 5.0000 mills, maintaining the 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 in the General Fund. While they also hold to this in the Water/Sewer Fund, loan decisions are weighed with the theory that projects needed for new growth should be paid for by new growth. To achieve this objective, debt payment from Impact Fees will be looked at. 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, making the transfer a reimbursement to the General Fund for those services supplied to the Water and Sewer Fund by the General Fund.

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 **sixteenth** 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



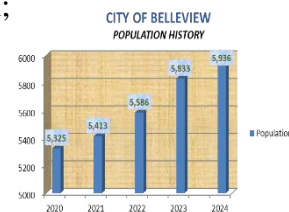
CITY INFORMATION AND DEMOGRAPHICS

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 now almost 6,000, 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 2024 latest population estimates show the population as 5,936 citizens, and approximate 37% increase in population from the official census in 2000 and approximately 24% increase from the 2010 census.



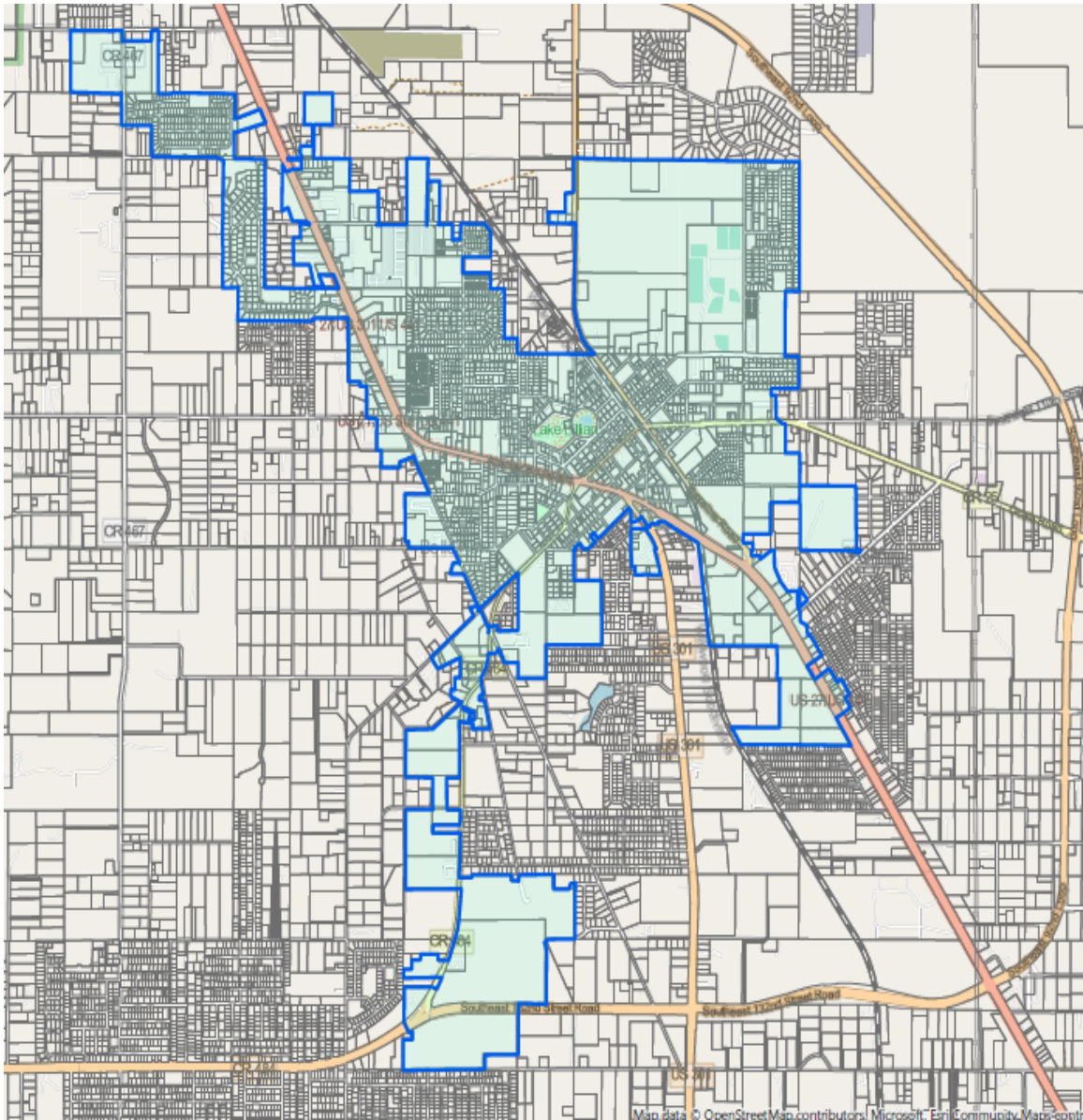
Although Belleview is around 4 square miles in size, the City of Belleview Utilities has a service area of approximately 27 square miles. The City provides water and sewer services to not only the residents the City of Belleview but also those of south Marion County. The business community in the service 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 and several private schools and day care facilities.

Proposed City of Bellevue Service Area





City of Belleview City Limits



Map-Created for Informational Purpose Only.

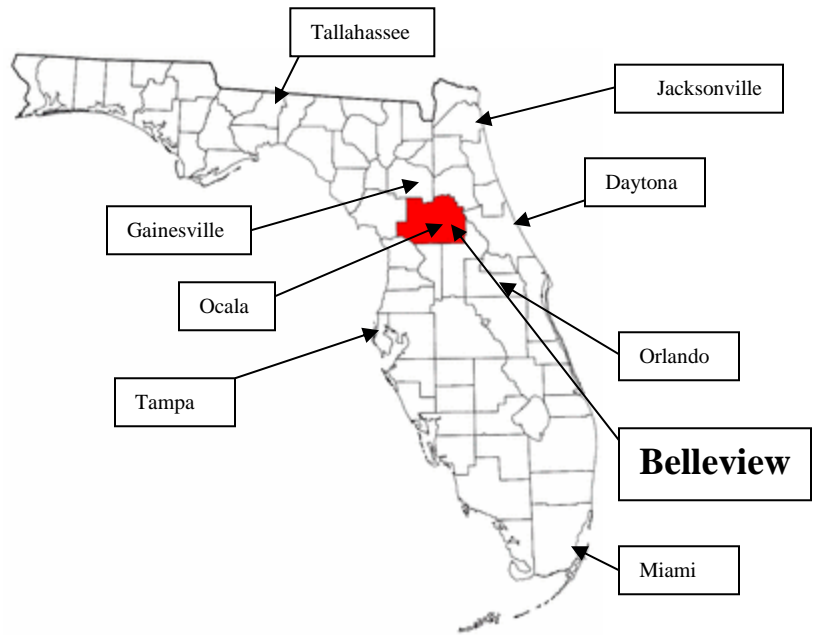
Bellevue – Located in the Heart of Florida

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 with a pavilion that was rebuilt in 2023 fiscal year. There are 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 saw its renovation begin with the demolition of the old building. While the playground still remains, it will be replaced and moved as this park renovates in 2023. 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 City 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 was completed early in the 2022 fiscal year along with decorative street lighting around the lake. A new dock was built in 2023 and the playground and a shade cover erected over it in 2024. In 2025 additional work around the lake walking baths is scheduled.



BELLEVIEW FLORIDA is:

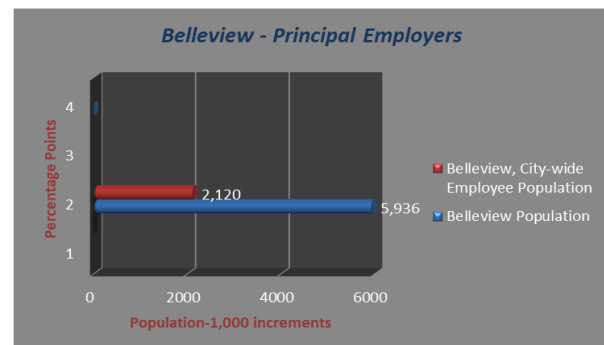
- 10 miles from Silver Springs
- 10 miles from Ocala
- 47 miles from Gainesville
- 58 miles from Orlando
- 75 miles from Daytona
- 89 miles from Tampa
- 109 miles from Jacksonville
- 181 miles from Tallahassee
- 298 miles from Miami



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 2,120 working in Belleview and 709 employees working for the top 10 Principal Employers in the City out of a population of 5,936 or approximately 36% of the overall Belleview population.

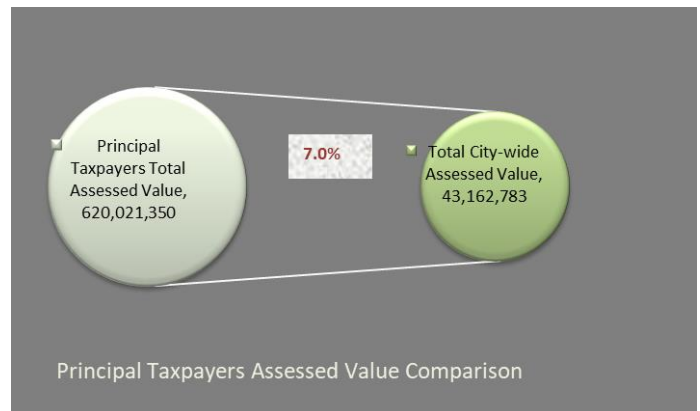
| CITY OF BELLEVIEW - PRINCIPAL EMPLOYERS | | | | |
|---|--------------|--------------|-------------------------------------|------|
| Employer | Business | Employees | Percentage of Total City Employment | Rank |
| Winn Dixie | Retail Sales | 125 | 5.90% | 1 |
| Publix Supermarkets | Retail Sales | 120 | 5.66% | 2 |
| Belleview Elementary School | Education | 100 | 4.72% | 3 |
| Express Care | Medical | 60 | 2.83% | 4 |
| City of Belleview | Government | 56 | 2.64% | 5 |
| McDonalds | Restaurant | 50 | 2.36% | 6 |
| Mojos | Restaurant | 50 | 2.36% | 6 |
| Rose's Discount Store | Retail Sales | 32 | 1.51% | 7 |
| Zaxbys | Restaurant | 30 | 1.42% | 8 |
| Hardees | Restaurant | 30 | 1.42% | 8 |
| Pasta Faire | Restaurant | 30 | 1.42% | 8 |
| Family Doctors | Medical | 26 | 1.23% | 9 |
| Total | | 709 | 33.45% | |
| All Others | | 1,411 | 66.55% | |
| Total Employment | | 2,120 | 100.00% | |



BELLEVUE PRINCIPAL PROPERTY TAXPAYERS

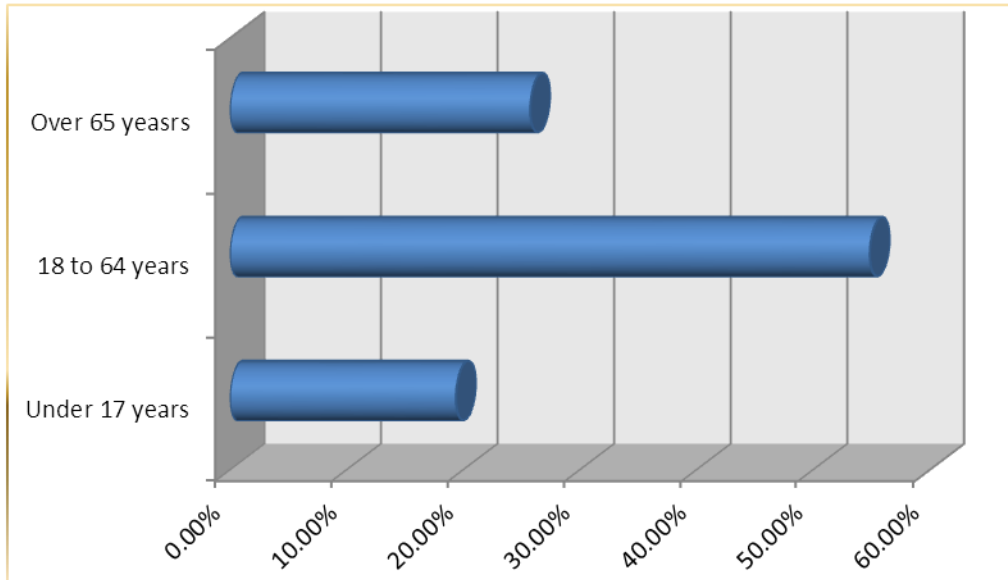
In 2013-2024 new commercial businesses have been constructed. Those tax increases are showing in the 2025 fiscal year as increased property taxes. Additionally, the City now sees more new housing being constructed and additional commercial growth planned to support that new growth. Nash Plumbing's corporate building was constructed in 2024 in the 484 area. This large project is the first of this type of corporate commercial business that City has seen.

| CITY OF BELLEVUE PRINCIPAL PROPERTY TAXPAYERS | | | | |
|---|------------------------|------|--|--|
| Taxpayer | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | |
| Schreiber Co./Bellevue Assoc. | \$ 11,225,134 | 1 | 1.81% | |
| RK Bellevue I LLC | 4,791,621 | 2 | 0.77% | |
| Bennah Oaks LLC | 3,917,058 | 3 | 0.63% | |
| Publix | 3,778,454 | 4 | 0.61% | |
| IT of Ocala LLC | 3,417,979 | 5 | 0.55% | |
| Silver Oaks MHC LLC | 3,401,644 | 6 | 0.55% | |
| AEJ Bellevue 2 Commons LLC | 3,383,644 | 7 | 0.55% | |
| French Construction, Inc. | 3,174,158 | 8 | 0.51% | |
| PS Florida One Inc | 3,081,668 | 9 | 0.50% | |
| Embarq Florida Inc/Sprint Florida, Inc. | 2,991,423 | 10 | 0.48% | |
| Total Assessed Value | <u>\$ 43,162,783</u> | | | |
| Total Assessed Property Value | \$ 620,021,350 | | | |



BELLEVUE 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 a 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.

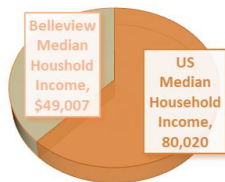
Belleview's own job market consists of smaller businesses. Belleview has several unique restaurants that draw people from all over Marion County as well as the highly populated adult community area in North Lake and Sumter counties.

In the 2025 fiscal year Belleview sees continued growth with three new housing developments that will produce approximately 1800 new homes.

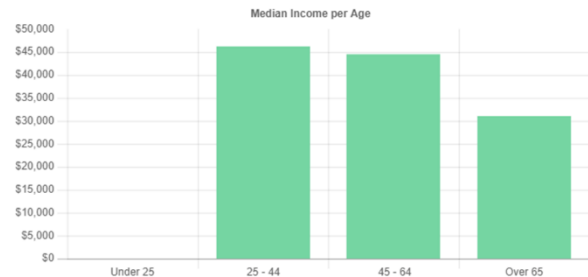
DEMOGRAPHIC AFFECTS ON THE 2023 FY BUDGET



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



Bellevue's household income is much lower than the us median household income.



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

The 2025 fiscal year budget maintains the millage rate at 5.0000. Increased property values and new commercial property help the City cover increasing operational expenses while maintaining a low millage rate.

Bellevue 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 utility 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 Bellevue citizens for the relocation requirement.

In the 2024 fiscal year, the City spent the 2.5 million-dollar recovery funds on rerating the existing sewer system to increase per day treatment. In addition, funding for a new water well and improvements to the City's water system was obtained from the State with a 2.25 million-dollar grant and 3.82 million low interest loan. The City also obtained 1.2 million dollars to complete the design for the future expansion of its sewer system; \$976,000 is grant and \$244,000 loan. In 2025 the City will begin construction for a 30 million-dollar sewer replacement and expansion as it prepares to begin that construction project. State funds have been obtained with almost 10 million dollars in forgiveness or grant funds leaving a 20 million dollar loan to be paid back over 30 years.



BUDGET OVERVIEW AND POLICIES

MANAGEMENT AND BUDGET POLICIES

The 2025 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 to 98 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 of 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

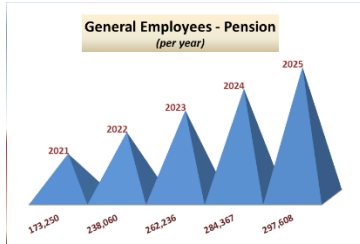
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5. ***FINANCIAL RESERVES*** – The use of fund balance reserves in order to balance the budget is given serious consideration by management and the City Commission during budget workshops. Information regarding the dollars available, percentages of 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 2025 budget includes those dollar amounts in line with the Policy. Additionally, the 2019 budget included a change to the Water/Sewer Fund Balance accounts in an internal policy that will better match the Comprehensive Annual Finance Reporting for restricted and unrestricted cash and that is continued in 2025.
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. These often effect how the budget is administered.

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

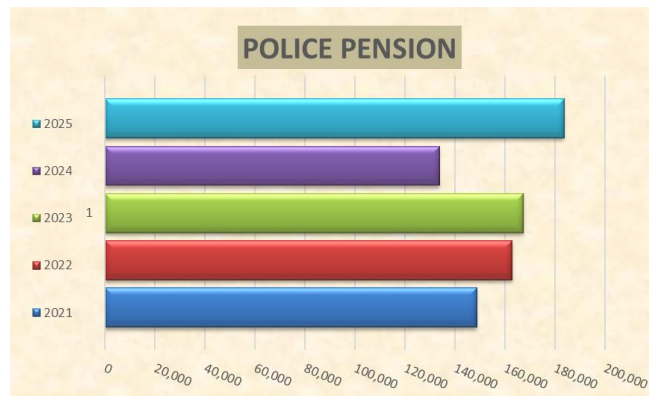


participate after six months of employment. The approved plan has a stair step vesting schedule from three to seven years. The City contributes 7.5 % of gross wages for all general employees. The City will also match employee contributions. For every percent that an employee contributes up to 5%, the 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 was given to all employees at the beginning of the year. In July the budget was adjusted and all paygrade level minimums and maximums were additionally adjusted by 26% for hourly employees and 18% for salary employees. This action has the City now meeting the State mandate to the \$15.00 an hour minimum wage. This action will also help the City fill and maintain vacant positions in today’s job market. There were no additional salary adjustments given in the 2023 fiscal year. In the 2024 fiscal year a cost of living adjustment of 3% has been budgeted to be administered October 1, 2024.

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. This includes paying off debt for such infrastructure improvements.

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-Parks Impact Fees, Police Impact Fees*** and the ***Community Redevelopment Agency (CRA) Fund*** are used to account for Recreation and Police 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 Recreation Impacts, Police Impacts or the CRA. The Police Impact Fee fund was added in the 2022 fiscal year and continues to build up in the 2025 budget.

BUDGET PROCESS

The City of Belleview'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. These monthly reports are reviewed at the second Commission meeting of each month and are available on the City's web site at www.belleviewfl.org under the Finance Department. Special reports may be prepared as requested.

One of the most important aspects of the budget process is the mid-year review usually held in March or 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 with 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 a 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)

| 10 Steps to Implementing Budget Controls Compliance Review at Budget | |
|--|--|
| 1 Determine the level | Resolution 2019-12 specifies that the City Administrator can approve within the adopted or amended budget. The Commission must approve any changes to the budget that increases or decreases the adopted/amended budget and this must be done by Resolution. |
| 2 Decide on hard or soft budget controls, or a mix of both | The City uses a soft control because the AP system alerts all parties to the purchase being over budget. As a small City this helps keep management informed when staffing levels do not allow for constant handling of budgetary changes. |
| 3 Use purchase requisitions to pre-encumber funds in your financial system | The City uses purchase requisitions for items over 5,000. Other measures are in place to enable staff to see funds that are encumbered. |
| 4 Implement position control, policies and procedures | The City Finance Department has a small staff with no designated budget staff, but we do have policies and procedures that help us meet this control. |
| 5 Require Finance/budget approval to post vacant positions and/or hire new employees | The Finance Director is in the loop when new positions are added to make sure budgetary funds are available. Additionally, the Director is kept in the loop when vacant positions are being filled. Monthly reports of actual account budgetary status are provided to the City Commission, the City Administrator and all the Department Heads. |
| 6 Prohibit over-filling vacant positions | The City does watch filling the vacant positions. |
| 7 Require advance approval by a manager for non-emergency overtime | Overtime is approved in advance by the Department Heads and their Supervisor Staff keeping within their department budgetary limits. |
| 8 Limit the accrual of vacation and/or comp time | The City has eliminated comp time. Leave balances are provided to and reviewed by Department Heads, as well as the City Administrator, with each payroll. |
| 9 Use project budgeting functionality in your financial system to track capital project spending | The Finance Accounting staff tracks capital project spending, however, not in the financial system. This we need to look at utilizing our system better even though it is being completed adequately. |
| 10 Implement capital construction contract policies and procedures. | The City has contract policies and procedures in place for capital construction projects. |

BUDGET PROCESS (Cont)

2025 FISCAL YEAR BUDGET CALENDAR OVERVIEW



BUDGET PROCESS

(Cont)

Yearly Financial Schedule:

1. October 1 – Implementation of adopted budget begins

October/November – Final Re-stated budget for previous fiscal year presented to Commission for approval
2. November/December – Audit field work.
3. December- Preparation starts for financial reports and data/information for Comprehensive Annual Financial Report.
4. January – Audit exit conference scheduled
5. February/March – Audit finalized and presented to Commission
6. April –Semi-annual budget review workshop scheduled with recommendations for adjustments if necessary to the end of the fiscal year.
7. 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.
8. April –June – Strategic planning session held.
9. April-June – Infrastructure review held with Commission.
10. 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.
11. July – Audit team begins preliminary audit work.
12. July – Budget workshops are usually scheduled in July. A proposed budget, including the City 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.
13. 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)

14. August –The proposed budget is modified to reflect the Commission consensus and final preparations are made for the public hearings.
15. 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.
16. September – End of the year entries are made, final expenditures made and preparation begins for the audit.
17. September/October - The budget manual is finalized for the upcoming fiscal year and distributed.

Regular Commission Meetings

Budget Meetings

| Jan-24 | S | M | T | W | T | F | S | Feb-24 | S | M | T | W | T | F | S | Mar-24 | S | M | T | W | T | F | S | Apr-24 | S | M | T | W | T | F | S | May-24 | S | M | T | W | T | F | S | June-24 | S | M | T | W | T | F | S | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | 1 | 2 | | 3 | | | | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

MARCH

Begin Budget Prep: Send out capital spreadsheets to Department Heads- through June.

APRIL

Discuss with City Administrator and Department Heads the 2025 operational needs

MAY

Review current year and future projects and the debt they create.

Create five year Capital planning and prepare the 2025 fiscal year capital items for the budget

JUNE

1 Property Appraiser sends out CRA and City Value Estimates.

5 Strategic Planning Session

5 Capital Workshop.

Create budget based on June 30 2024 ending balances

JULY

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

16 Commission set Not to Exceed millage at 5 mills for the DR-420 certification along with the first public hearing

AUGUST

4 DR - 420 at TRIM must be completed date

6 CRA and City Budget Workshop

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

28 Post proposed tentative budget to Web Site

SEPTEMBER

3 City of Belleview-1st Public Hearing (Commission meeting also)

4 Get Ads to Ocala Star Banner for Final Hearing.

5 Marion County-1st Public Hearing

10 MC School Board - Final Public Hearing

10 Post proposed Final Budget to Web Site

13 Run Budget and Millage Ads in Ocala Star Banner

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

18 Submit approved millage & budget resolutions to MC Property Appraiser, Tax Collector and DOR TRIM *Forward the resolution/ordinance adopting the final millage rate to the property appraiser, tax collector, and Department of Revenue within three days of adoption. When submitting an electronic copy of the final millage resolution or ordinance to the Department please use the following email address: TRIM@floridarevenue.com*

23 Marion County- Final Public Hearing

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

OCTOBER

1 2025 Fiscal Year Begins

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

RESOLUTION 24-15

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 2024/2025; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Belleview of Marion County, Florida on September 17, 2024 held a Public Hearing to consider the Final Millage Rate for the Fiscal Year 2024/2025 as required by Florida Statute 200.065; and

WHEREAS, the Property Appraiser of Marion County Florida has certified the current year gross taxable value of properties for operating purposes, not exempt from taxation, within the corporate limits of the City of Belleview as \$412,469,653; 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 2024/2025.

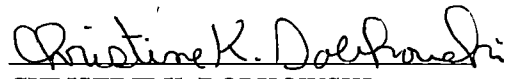
NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Belleview of Marion County, Florida as follows:

1. The Fiscal Year 2024/2025 final operating millage rate is 5.0000 mills, which is greater than the rolled-back rate of 4.6770 mills by 6.9100%.
2. The voted debt service millage is 0.0 mills.

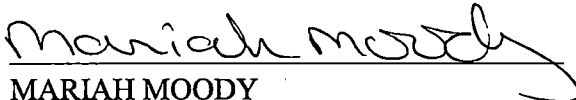
(see attached DR-420);

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

PASSED AND RESOLVED by a 4-0 vote of the City Commission of the City of Belleview, Florida at a Public Hearing this 17th day of September, 2024 at 6:04 pm.


CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

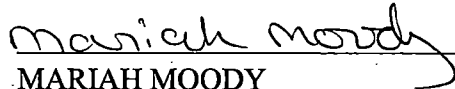

MARIAH MOODY
City Clerk



| | Yes | No |
|--------------------------------|-------------------------------------|--------------------------|
| Commissioner Michael Goldman | <input type="checkbox"/> | <input type="checkbox"/> |
| Commissioner Ray Dwyer | <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: 2024 | County: Marion |
| Principal Authority: City of Belleview | Taxing Authority: City of Belleview - Operating |

SECTION I: COMPLETED BY PROPERTY APPRAISER

| | | | | |
|---|---|---|---------------------|-----|
| 1. | Current year taxable value of real property for operating purposes | \$ | 379,101,562 | (1) |
| 2. | Current year taxable value of personal property for operating purposes | \$ | 33,006,585 | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | \$ | 361,506 | (3) |
| 4. | Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3) | \$ | 412,469,653 | (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.) | \$ | 23,438,470 | (5) |
| 6. | Current year adjusted taxable value (Line 4 minus Line 5) | \$ | 389,031,183 | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | \$ | 365,383,598 | (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) |
| Property Appraiser Certification | | I certify the taxable values above are correct to the best of my knowledge. | | |
| SIGN HERE | Signature of Property Appraiser: | | Date: | |
| | Electronically Certified by Property Appraiser | | 7/1/2024 4:18:36 PM | |

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 (If prior year millage was adjusted then use adjusted millage from Form DR-422) | 5.0000 | per \$1,000 | (10) |
| 11. | Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000) | \$ | 1,826,918 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms) | \$ | 129,851 | (12) |
| 13. | Adjusted prior year ad valorem proceeds (Line 11 minus Line 12) | \$ | 1,697,067 | (13) |
| 14. | Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms) | \$ | 26,179,254 | (14) |
| 15. | Adjusted current year taxable value (Line 6 minus Line 14) | \$ | 362,851,929 | (15) |
| 16. | Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000) | 4.6770 | per \$1000 | (16) |
| 17. | Current year proposed operating millage rate | 5.0000 | per \$1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000) | \$ | 2,062,348 | (18) |

| | | | | | | | | |
|--|---|--|---|----------------------|------------------------------------|--------------------|-----------------------|--|
| 19. | TYPE of principal authority (check one) | <input type="checkbox"/> County <input checked="" type="checkbox"/> Municipality | <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District | (19) | | | | |
| 20. | Applicable taxing authority (check one) | <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU | <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin | (20) | | | | |
| 21. | Is millage levied in more than one county? (check one) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | (21) | | | | |
| DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP HERE - SIGN AND SUBMIT | | | | | | | | |
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms) | | \$ 1,697,067 | (22) | | | | |
| 23. | Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000) | | 4.6770 per \$1,000 | (23) | | | | |
| 24. | Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000) | | \$ 1,929,121 | (24) | | | | |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms) | | \$ 2,062,348 | (25) | | | | |
| 26. | Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000) | | 5.0000 per \$1,000 | (26) | | | | |
| 27. | Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, <u>minus 1</u> , multiplied by 100) | | 6.91 % | (27) | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">First public budget hearing</td> <td style="width: 15%;">Date : 9/3/2024</td> <td style="width: 15%;">Time : 6:00 PM EST</td> <td style="width: 45%;">Place : 5343 SE Abshier BLVD Belleview FL 34420</td> </tr> </table> | | | | | First public budget hearing | Date : 9/3/2024 | Time : 6:00 PM EST | Place : 5343 SE Abshier BLVD Belleview FL 34420 |
| First public budget hearing | Date : 9/3/2024 | Time : 6:00 PM EST | Place : 5343 SE Abshier BLVD Belleview FL 34420 | | | | | |
| SIGN HERE | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | | | | | |
| | Signature of Chief Administrative Officer : | | | Date : | | | | |
| | Electronically Certified by Principal Taxing Authority | | | 7/24/2024 9:31:19 AM | | | | |
| | Title : | | Contact Name and Contact Title : | | | | | |
| | Sandi McKamey - City Administrator | | Marge Strausbaugh - Finance Director | | | | | |
| | Mailing Address : | | Physical Address : | | | | | |
| 5343 Southeast Abshier Boulevard, | | 5343 Southeast Abshier Boulevard, Belleview Florida 34420 | | | | | | |
| City, State, Zip : | | Phone Number : | | Fax Number : | | | | |
| Belleview Florida 34420 | | (352) 233-2117 | | | | | | |

RESOLUTION 24-16

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BELLEVUE, ADOPTING THE FINAL BUDGET FOR THE CITY OF BELLEVUE FOR THE FISCAL YEAR 2024/2025; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Bellevue of Marion County, Florida held a Public Hearing to consider the Final Budget for the **Fiscal Year 2024/2025**, as required by Florida Statute 200.065; and

WHEREAS, the City Commission of the City of Bellevue, Florida has set forth its appropriations and revenue estimates for the Budget for the **Fiscal Year 2024/2025** in the amount of \$28,362,976; and

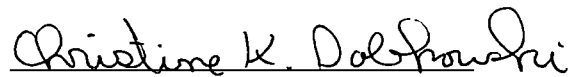
WHEREAS, the City Commission has set a millage rate sufficient to support said appropriations; and

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

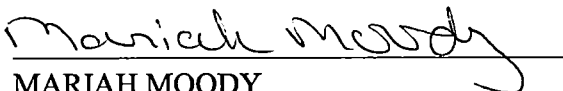
- 1. The Final Budget for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025 in the amount of \$28,362,976 is hereby adopted as attached.**

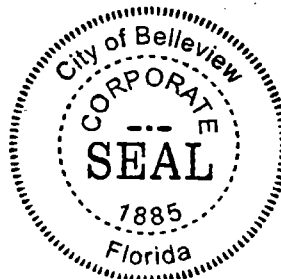
BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon adoption.

PASSED AND RESOLVED by a 4-0 vote of the City Commission of the City of Bellevue, Florida at a Public Hearing this 17th day of September, 2024 at 6:05 pm.


CHRISTINE K. DOBKOWSKI
Mayor/Commissioner

ATTEST:

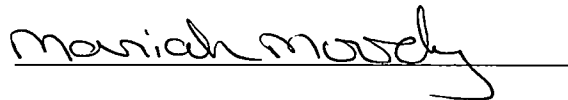

MARIAH MOODY
City Clerk



| | Yes | No |
|--------------------------------|-------------------------------------|--------------------------|
| Commissioner Michael Goldman | <input type="checkbox"/> | <input type="checkbox"/> |
| Commissioner Ray Dwyer | <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

CITY OF BELLEVIEW FLORIDA

2024-2025 Fiscal Year Adopted Budget

GENERAL FUND - OVERVIEW OF REVENUES AND EXPENDITURES**General Fund 2025 Fiscal Year Revenues**

| | |
|--|---------------------|
| Taxes * | 3,879,653 |
| Permit and Fees | 576,000 |
| Franchise Fees | 585,475 |
| Grants | 0 |
| Shared Revenue | 915,910 |
| Charges for Services | 467,067 |
| Fines and Forfeitures | 156,733 |
| Misc. Revenue | 294,625 |
| Cash Balance Forward out of Fund Balance | 314,246 |
| Other Finance Source-Transfers In | 2,829,742 |
| Total General Fund Revenues | \$10,019,451 |

General Fund 2025 Fiscal Year Expenditures

| | |
|--|---------------------|
| Total for Commission | 196,461 |
| Total for Executive/Administrative | 869,346 |
| Total for Finance | 1,046,083 |
| Total for Development Services | 997,420 |
| Total for Information Technology | 925,257 |
| Total for Law Enforcement | 2,709,697 |
| Total for Garbage and Solid Waste | 442,967 |
| Total for Cemetery | 27,250 |
| Total For Roads & Streets | 1,282,186 |
| Total for Roads & Streets for Local Option Gas Taxes | 249,418 |
| Total for Recreation | 964,807 |
| Total for Debt Service | 177,663 |
| Total for Transfers Out | 130,896 |
| Total General Fund Expenditures | \$10,019,451 |

WATER-SEWER FUND - OVERVIEW OF REVENUES AND EXPENDITURES**Water-Sewer Fund 2025 Fiscal Year Revenues**

| | |
|--|---------------------|
| Shared Revenues and Grants | 10,000,000 |
| Charges for Services | 4,456,228 |
| Miscellaneous Revenue | 62,000 |
| Cash Balance Forward out of Fund Balance | 3,009,022 |
| Total Water-Sewer Fund Revenues | \$17,527,250 |

Water-Sewer 2025 Fiscal Year Expenditures

| | |
|--|---------------------|
| Operations | 2,437,833 |
| Capital Outlay and Projects | 12,800,000 |
| Debt Service | 199,675 |
| Other Finance Uses-Transfers Out | 2,089,742 |
| Total Water-Sewer Fund Expenditures | \$17,527,250 |

SPECIAL REVENUE FUND - RECREATION IMPACT FEES - OVERVIEW OF REVENUES AND EXPENDITURES**Special Revenue (Rec Impacts) Fund 2025 Fiscal Year Revenues**

| | |
|---|----------------|
| Recreation Impact Fee Misc. Rev | 2,500 |
| Recreation Impact Fees | 200,000 |
| Cash Balance Fwd-Reserves | 97,500 |
| Total Special Revenue Fund-Impact Fee Revenues | 300,000 |

Special Revenue (Rec Impacts) Fund 2025 Fiscal Year Expenses

| | |
|--|----------------|
| Fees for Services | - |
| Transfers out for Projects | 300,000 |
| Total Special Revenue Fund Expenses | 300,000 |

SPECIAL REVENUE FUND - POLICE IMPACT FEES - OVERVIEW OF REVENUES AND EXPENDITURES**Special Revenue (Police Impacts) Fund 2025 Fiscal Year Revenues**

| | |
|---|---------------|
| Police Impact Fee Misc. Rev | 1,100 |
| Police Impact Fees | 70,000 |
| Total Special Revenue Fund-Impact Fee Revenues | 71,100 |

Special Revenue (Police Impacts) Fund 2025 Fiscal Year Expenses

| | |
|--|---------------|
| Reserves for Future Uses | 71,100 |
| Total Special Revenue Fund Expenses | 71,100 |

COMMUNITY REDEVELOPMENT FUND (CRA) - OVERVIEW OF REVENUES AND EXPENDITURES**CRA Fund 2025 Fiscal Year Revenues**

| | |
|--|----------------|
| Tax Increment-County and City | 243,205 |
| Misc. | 3,000 |
| Cash Balance Forward out of Fund Balance | 198,970 |
| Total CRA Fund Revenues | 445,175 |

CRA Fund 2025 Fiscal Year Expenditures

| | |
|--|----------------|
| CRA Expenses | 5,175 |
| Expenses-Transfers Out-Lake Lillian and Cherokee Park Improvements | 440,000 |
| Reserves for Future Uses | - |
| Total CRA Fund Expenditures | 445,175 |

TOTAL OF ALL FUNDS 2024 FISCAL YEAR REVENUES **\$28,362,976**

TOTAL OF ALL FUNDS 2024 FISCAL YEAR EXPENDITURES **\$28,362,976**

* Property Taxes based on 5.000 mills x the value /1,000

2025 FISCAL YEAR ADOPTED BUDGET

Fund 01 - General Fund

2024-2025

Adopted Budget

Revenues

TAX REVENUE

| | | |
|--------------------|--|------------------|
| 01-00-311000 | Property Tax | 1,890,205 |
| 01-00-311005 | CRA portion of Property Tax | 130,896 |
| 01-00-311010 | Property Tax-Delinquent | 1,500 |
| 01-00-312410 | Local Option Gas Tax | 153,000 |
| 01-00-312420 | 2nd LOGT | 94,000 |
| 01-00-312520 | Insurance Premium Tax-Police Retiremer | 59,000 |
| 01-00-312600 | Local Option Sales Tax | 1,099,595 |
| 01-00-314100 | Utility Tax Duke Energy | 171,457 |
| 01-00-314150 | Utility Tax Sumter Electric | 17,500 |
| 01-00-314400 | Utility Tax GAS | 2,500 |
| 01-00-315200 | Communication Tax | 226,000 |
| 01-00-316000 | Business Tax | 32,000 |
| 01-00-316005 | Business Tax Admin Fees | 2,000 |
| TAX REVENUE | | 3,879,653 |

PERMITS & FEES REVENUE

| | | |
|-----------------------------------|----------------------------|----------------|
| 01-00-322000 | Bldg Perm-MT Causley | 400,000 |
| 01-00-322022 | Bldg Perm-MT Causley Admin | 120,000 |
| 01-00-322025 | Bldg Perm-Misc. Admn | 50,000 |
| 01-00-322030 | Bldg Perm-Sur Charge | 6,000 |
| PERMITS & FEES REVENUE | | 576,000 |

FRANCHISE FEE REVENUE

| | | |
|------------------------------|-----------------------------------|----------------|
| 01-00-323100 | Franchise Duke Energy | 434,938 |
| 01-00-323150 | Franchise Sumter Electric | 42,622 |
| 01-00-323400 | Franchise GAS | 7,200 |
| 01-00-323700 | Franchise Solid Waste-Residential | 42,902 |
| 01-00-323750 | Franchise Solid Waste-Commercial | 57,813 |
| FRANCHISE FEE REVENUE | | 585,475 |

GRANT REVENUE

| | | |
|----------------------|-------------------------------------|----------|
| 01-00-334110 | City Hall Repairs-Legislative Grant | 0 |
| GRANT REVENUE | | 0 |

SHARED REVENUE

| | | |
|-----------------------|---------------------------------|----------------|
| 01-00-335125 | State Revenue Sharing-Municipal | 290,076 |
| 01-00-335140 | Mobile Home Licenses | 10,000 |
| 01-00-335150 | Alcohol Beverage Licenses | 7,860 |
| 01-00-335180 | Local Gov't Half Cent Sales Tax | 545,354 |
| 01-00-335900 | State Revenue/Lighting | 62,620 |
| SHARED REVENUE | | 915,910 |

CHARGES FOR SERVICE REVENUE

| | | |
|--------------|---------------------------------|-------|
| 01-00-341210 | DS-Zoning Fees | 8,000 |
| 01-00-341220 | DS-Vacant Property Registration | 1,100 |
| 01-00-341300 | DS-Annexation Fees | 1,000 |
| 01-00-341500 | DS-Site/Drainage Review | 7,000 |
| 01-00-341610 | DS- Plat Fees | 4,000 |

| | | |
|-----------------------------|---------------------|---------|
| 01-00-342900 | Police False Alarms | 3,000 |
| 01-00-343400 | Garbage/Solid Waste | 372,074 |
| 01-00-343700 | Recycling | 70,893 |
| CHARGES FOR SERVICE REVENUE | | 467,067 |

FINES & FORFEITURES REVENUE

| | | |
|-----------------------------|-------------------------------------|---------|
| 01-00-350000 | Fines & Forfeitures | 35,000 |
| 01-00-350010 | Fines & Forfeitures 2nd Dollar Fund | 2,600 |
| 01-00-350050 | Fines & Forfeitures Automation | 11,206 |
| 01-00-350100 | Investigation & Restitution | 2,500 |
| 01-00-350600 | Donations for Police Activity | 500 |
| 01-00-351500 | Surplus Vehicles/Equipment P.D. | 0 |
| 01-00-351505 | Surplus Sale Fees-PD | 1,200 |
| 01-00-354000 | Seized Tag | 900 |
| 01-00-351505 | Surplus Sale Fees-PD | 0 |
| 01-00-355000 | PD Vehicle Impoundment | 4,500 |
| 01-00-356000 | PD Other Revenue | 1,500 |
| 01-00-356010 | Other Rev-School Resource Officer | 71,827 |
| 01-00-356200 | Other Revenue/Officer Detail | 25,000 |
| FINES & FORFEITURES REVENUE | | 156,733 |

OTHER REVENUE

| | | |
|---------------|--------------------------------------|---------|
| 01-00-360000 | Other Revenue | 6,500 |
| 01-00-360015 | Code Enforcement Revenues | 3,500 |
| 01-00-360035 | O/R- Lien Searches | 18,000 |
| 01-00-360075 | Other Revenue/Solid Waste Admin Fees | 13,705 |
| 01-00-360175 | Other Revenue/Permitting Clerk | 16,800 |
| 01-00-360200 | Other Revenue Insurance Reimbursemer | 60,000 |
| 01-00-360300 | Other Revenue Rental (TMobile) | 0 |
| 01-00-360335 | Park Vendor/Event Fees | 17,000 |
| 01-00-361200 | Interest Income | 80,000 |
| 01-00-362000 | Park Rentals-City Bldgs & Pavillions | 35,000 |
| 01-00-362005 | Sales Tax City Rentals | 50 |
| 01-00-362010 | Community Garden Donations/Fees | 90 |
| 01-00-364100 | Cemetery Lots | 15,000 |
| 01-00-364102 | Cemetery Marking Fees | 1,500 |
| 01-00-364410 | Surplus/Sale of Assets | 4,000 |
| 01-00-364411 | Surplus Sale of Assets-Auction Fee | 300 |
| 01-00-365500 | Other Revenue State Gas Tax Refund | 3,180 |
| 01-00-366000 | Pennies for Parks | 15 |
| 01-00-366001 | Pennies for Parks Restrictions | (15) |
| 01-00-366005 | Parks Donation-Autumn Glen | 0 |
| 01-00-366015 | Event Donations | 20,000 |
| OTHER REVENUE | | 294,625 |

CASH BALANCE FWD REVENUE

| | | |
|--------------------------|--|---------|
| 01-00-381500 | Cash Balance Forward | 255,450 |
| 01-00-381505 | Cash Balance Forward- Genrl Restricted | |
| 01-00-381510 | Cash Balance Forward-Automation | |
| 01-00-381515 | Cash Balance Forward: Cemetery | 20,000 |
| 01-00-381540 | Cash Balance Forward: Code Enforcemer | 15,275 |
| 01-00-381550 | Cash Balance Fwd: Local Option Sales Tax | |
| 01-00-383319 | Cash Bal Fwd-Community Donations | 23,521 |
| CASH BALANCE FWD REVENUE | | 314,246 |

| | | |
|----------------------------------|--|------------|
| OTHER FIN-TRANS IN REVENUE | | |
| 01-00-399100 | Transfers In from other Funds-CRA | 440,000 |
| 01-00-399100 | Transfers In from other Funds-Rec Impt | 300,000 |
| 01-00-399100 | Transfers In from other Funds-W/S | 2,089,742 |
| OTHER FIN-TRANS IN REVENUE | | 2,829,742 |
| 01-GENERAL FUND - TOTAL REVENUES | | 10,019,451 |

| Fund 01 - General Fund | | 2024-2025 |
|-----------------------------|----------------------------|----------------|
| GL NUMBER | DESCRIPTION | Adopted Budget |
| Expenditures | | |
| Dept 11 - Commission | | |
| SALARIES & BENEFITS EXPENSE | | |
| 01-11-501200 | Salaries | 50,400 |
| 01-11-502100 | Payroll Taxes | 3,856 |
| 01-11-502300 | Employee Insurance | 77,995 |
| 01-11-502400 | Workers Compensation | 110 |
| SALARIES & BENEFITS EXPENSE | | 132,361 |
| OPERATIONS EXPENSE | | |
| 01-11-504000 | Training/Travel & Per Diem | 4,000 |
| 01-11-504100 | Telephone/Communications | 4,100 |
| 01-11-504200 | Postage | 50 |
| 01-11-504300 | Utility Services | 4,300 |
| 01-11-504400 | Equipment Rental | 800 |
| 01-11-504520 | Errors/Omissions | 3,300 |
| 01-11-504600 | Repair & Maintenance | 1,500 |
| 01-11-504910 | Elections | 6,000 |
| 01-11-504920 | Fees for Services | 2,250 |
| 01-11-504930 | Special Employee Programs | 2,500 |
| 01-11-505000 | Supplies & Equipment | 1,500 |
| 01-11-505050 | COB Promotion | 32,000 |
| 01-11-505400 | Membership Books & Dues | 1,800 |
| OPERATIONS EXPENSE | | 64,100 |
| CAPITAL OUTLAY EXPENSE | | |
| 01-11-506500 | City Hall Improvements | - |
| CAPITAL OUTLAY EXPENSE | | 0 |
| DEBT EXPENSE | | |
| 01-11-507105 | CBT Capital Loan Principal | 170,420 |
| 01-11-507205 | CBT Capital Loan Interest | 7,243 |
| DEBT EXPENSE | | 177,663 |
| Total Dept 11 - Commission | | 374,124 |

Dept 12 - Executive/Administrative

SALARIES & BENEFITS EXPENSE

| | | |
|-----------------------------|-----------------------------------|---------|
| 01-12-501200 | Salaries | 476,739 |
| 01-12-501203 | Event Salaries | 7,000 |
| 01-12-501204 | Salaries - Emergency Compensation | 500 |
| 01-12-501225 | Employee Bonus | 3,445 |
| 01-12-501400 | Overtime | 4,950 |
| 01-12-502100 | Payroll Taxes | 39,484 |
| 01-12-502200 | Retirement | 51,511 |
| 01-12-502300 | Employee Insurance | 84,136 |
| 01-12-502400 | Workmans Compensation | 1,491 |
| SALARIES & BENEFITS EXPENSE | | 669,256 |

OPERATIONS EXPENSE

| | | |
|--------------------|----------------------------|---------|
| 01-12-503005 | Professional Services | 7,000 |
| 01-12-503100 | Legal Services | 85,000 |
| 01-12-503110 | Ordinance Codification | 6,300 |
| 01-12-503150 | Medical | 100 |
| 01-12-503425 | Records Storage | 550 |
| 01-12-504000 | Training/Travel & Per Diem | 4,500 |
| 01-12-504025 | Educational Reimbursement | 2,500 |
| 01-12-504100 | Telephone | 5,500 |
| 01-12-504150 | Cell Phone Reimbursement | 1,020 |
| 01-12-504200 | Postage | 500 |
| 01-12-504300 | Utility Services | 6,700 |
| 01-12-504400 | Equipment Rental | 1,100 |
| 01-12-504510 | Basic General Liability | 7,850 |
| 01-12-504520 | Errors/Omissions | 3,630 |
| 01-12-504570 | Auto Insurance | 440 |
| 01-12-504590 | Property Insurance | 12,100 |
| 01-12-504600 | Repair & Maintenance | 2,500 |
| 01-12-504900 | Other Expense | 500 |
| 01-12-504920 | Fees for Services | 6,000 |
| 01-12-504925 | Over/Short Expense Account | 0 |
| 01-12-504960 | Advertising | 500 |
| 01-12-505000 | Supplies & Equipment | 10,000 |
| 01-12-505110 | Office Furniture | 2,000 |
| 01-12-505200 | Gas & Oil | 800 |
| 01-12-505210 | Vehicle Maintenance | 500 |
| 01-12-505400 | Membership Books & Dues | 2,500 |
| 01-12-515000 | Event Supplies & Equipment | 30,000 |
| 01-12-515010 | Projects from Donations | 0 |
| OPERATIONS EXPENSE | | 200,090 |

| | |
|--|---------|
| Total Dept 12 - Executive/Administrative | 869,346 |
|--|---------|

Dept 13 - Finance Department

SALARIES & BENEFITS EXPENSE

| | | |
|-----------------------------|-----------------------------------|---------|
| 01-13-501200 | Salaries | 617,955 |
| 01-13-501203 | Event Salaries | 2,400 |
| 01-13-501204 | Salaries - Emergency Compensation | 400 |
| 01-13-501225 | Employee Bonus | 6,045 |
| 01-13-501400 | Overtime | 4,500 |
| 01-13-501505 | Incentive Pay-Bilingual | 1,040 |
| 01-13-502100 | Payroll Taxes | 48,719 |
| 01-13-502200 | Retirement | 63,583 |
| 01-13-502300 | Employee Insurance | 146,909 |
| 01-13-502400 | Workers Compensation | 1,737 |
| 01-13-502500 | Unemployment Compensation | |
| SALARIES & BENEFITS EXPENSE | | 893,288 |

OPERATIONS EXPENSE

| | | |
|--------------------|-----------------------------------|---------|
| 01-13-503150 | Medical | 200 |
| 01-13-503200 | Accounting Services | 75,000 |
| 01-13-503425 | Records Storage | 250 |
| 01-13-504000 | Training/Travel & Per Deim | 4,000 |
| 01-13-504100 | Telephone/Communications | 3,600 |
| 01-13-504150 | Cell Phone Reimbursement | 1,020 |
| 01-13-504200 | Postage | 1,000 |
| 01-13-504300 | Utility Services | 7,000 |
| 01-13-504400 | Equipment Rental | 1,500 |
| 01-13-504510 | Basic General Liability | 10,000 |
| 01-13-504520 | Errors/Omissions | 4,700 |
| 01-13-504570 | Auto Insurance | 1,000 |
| 01-13-504590 | Property Insurance | 11,000 |
| 01-13-504600 | Repair & Maintenance | 3,000 |
| 01-13-504900 | Other Expense | 1,500 |
| 01-13-504920 | Fees for Services | 4,000 |
| 01-13-504925 | Over/Short Expense Account | 50 |
| 01-13-504960 | Advertising | 2,200 |
| 01-13-504970 | Bank Fees | 1,000 |
| 01-13-504980 | Misc Expense/Bank Reconciliations | 2,000 |
| 01-13-505000 | Supplies & Equipment | 15,000 |
| 01-13-505110 | Office Furniture | 1,500 |
| 01-13-505200 | Gas & Oil | 1,000 |
| 01-13-505210 | Vehicle Maintenance | 75 |
| 01-13-505400 | Membership Books & Dues | 1,200 |
| OPERATIONS EXPENSE | | 152,795 |

| | |
|------------------------------------|------------------|
| Total Dept 13 - Finance Department | 1,046,083 |
|------------------------------------|------------------|

Dept 15 - Development Services Department

SALARIES & BENEFITS EXPENSE

| | | |
|-----------------------------|-----------------------------------|---------|
| 01-15-501200 | Salaries | 353,208 |
| 01-15-501204 | Salaries - Emergency Compensation | 145 |
| 01-15-501225 | Employee Bonus | 3,510 |
| 01-15-501400 | Overtime | 2,000 |
| 01-15-502100 | Payroll Taxes | 27,495 |
| 01-15-502200 | Retirement | 35,890 |
| 01-15-502300 | Employee Insurance | 85,282 |
| 01-15-502400 | Workers Compensation | 4,005 |
| SALARIES & BENEFITS EXPENSE | | 511,535 |

OPERATIONS EXPENSE

| | | |
|--------------------|-----------------------------------|---------|
| 01-15-503050 | Comp Plan/Land Development Regs | 5,000 |
| 01-15-503150 | Medical | 0 |
| 01-15-503410 | Bldg Perm-MT Causley Inspections | 400,000 |
| 01-15-503415 | Animal Control-Marion County | 30,000 |
| 01-15-503425 | Records Storage | 625 |
| 01-15-504000 | Training/Travel & Per Diem | 4,500 |
| 01-15-504025 | Educational Reimbursement | 1,250 |
| 01-15-504100 | Telephone/Communications | 2,500 |
| 01-15-504150 | Cell Phone Reimbursement | 510 |
| 01-15-504200 | Postage | 1,000 |
| 01-15-504400 | Equipment Rental | 750 |
| 01-15-504510 | Basic General Liability | 4,300 |
| 01-15-504520 | Errors/Omissions | 2,000 |
| 01-15-504570 | Auto Insurance | 1,000 |
| 01-15-504600 | Repair & Maintenance | 950 |
| 01-15-504900 | Other Expense | 500 |
| 01-15-504920 | Fees for Services | 2,500 |
| 01-15-504925 | Over/Short Expense Account | 25 |
| 01-15-504960 | Advertising | 2,500 |
| 01-15-505000 | Supplies & Equipment | 4,000 |
| 01-15-505110 | Office Furniture | 500 |
| 01-15-505200 | Gas & Oil | 1,000 |
| 01-15-505210 | Vehicle Maintenance | 100 |
| 01-15-505400 | Membership Books & Dues | 1,600 |
| 01-15-513101 | Legal Services-Special Magistrate | 6,000 |
| 01-15-513505 | Code Enforcement-Court Costs | 1,200 |
| 01-15-514000 | Training/Travel & Per Diem | 5,000 |
| 01-15-514100 | Telephone/Communications | 800 |
| 01-15-514200 | Postage | 1,000 |
| 01-15-514570 | Auto Insurance | 1,000 |
| 01-15-514920 | Fees for Services | 400 |
| 01-15-514960 | Advertising | 600 |
| 01-15-515000 | Supplies & Equipment | 800 |
| 01-15-515020 | Uniform Expenses | 500 |
| 01-15-515200 | Gas & Oil | 800 |
| 01-15-515210 | Vehicle Maintenance | 300 |
| 01-15-515400 | Membership Books & Dues | 375 |
| OPERATIONS EXPENSE | | 485,885 |

| | |
|---|---------|
| Total Dept 15 - Development Services Department | 997,420 |
|---|---------|

Dept 19 - Information Technology Department

SALARIES & BENEFITS EXPENSE

| | | |
|-----------------------------|-----------------------------------|---------|
| 01-19-501200 | Salaries | 200,833 |
| 01-19-501204 | Salaries - Emergency Compensation | 130 |
| 01-19-501225 | Employee Bonus | 1,300 |
| 01-19-501400 | Overtime | 500 |
| 01-19-502100 | Payroll Taxes | 15,546 |
| 01-19-502200 | Retirement | 20,322 |
| 01-19-502300 | Employee Insurance | 31,789 |
| 01-19-502400 | Workers Compensation | 387 |
| SALARIES & BENEFITS EXPENSE | | 270,807 |

OPERATIONS EXPENSE

| | | |
|--------------------|----------------------------------|---------|
| 01-19-503125 | Computer Software | 5,000 |
| 01-19-503150 | Medical | 0 |
| 01-19-503430 | Equipment & Software Maintenance | 336,050 |
| 01-19-504000 | Training/Travel & Per Diem | 2,500 |
| 01-19-504100 | Telephone/Communications | 4,000 |
| 01-19-504200 | Postage | 100 |
| 01-19-504510 | Basic General Liability | 2,900 |
| 01-19-504520 | Errors/Omissions | 1,350 |
| 01-19-504570 | Auto Insurance | 1,650 |
| 01-19-504600 | Repair & Maintenance | 5,400 |
| 01-19-504920 | Fees for Services | 4,800 |
| 01-19-505000 | Supplies & Equipment | 5,000 |
| 01-19-505105 | Technology Supplies & Equipment | 10,000 |
| 01-19-505110 | Office Furniture | 500 |
| 01-19-505200 | Gas & Oil | 700 |
| 01-19-505210 | Vehicle Maintenance | 1,000 |
| 01-19-505400 | Membership Books & Dues | 1,500 |
| OPERATIONS EXPENSE | | 382,450 |

CAPITAL OUTLAY EXPENSE

| | | |
|------------------------|---|---------|
| 01-19-506401 | Capital Outlay: Vehicle | |
| 01-19-506402 | Capital Outlay: Equipment | 164,500 |
| 01-19-506404 | Capital Outlay: Misc.Sales Tax Equipmen | 107,500 |
| CAPITAL OUTLAY EXPENSE | | 272,000 |

| | |
|---|---------|
| Total Dept 19 - Information Technology Department | 925,257 |
|---|---------|

Dept 21 - Law Enforcement Department

SALARIES & BENEFITS EXPENSE

| | | |
|-----------------------------|-----------------------------------|--------------------|
| 01-21-501200 | Salaries | 149,316 |
| 01-21-501202 | Salaries-Sworn Officers | 1,164,363 |
| 01-21-501203 | Event Salaries | 3,500 |
| 01-21-501204 | Salaries - Emergency Compensation | 1,442 |
| 01-21-501206 | Clothing Allowance | 400 |
| 01-21-501207 | Uniform Cleaning Allowance | 6,144 |
| 01-21-501215 | Salaries/PD/Special Detail | 25,000 |
| 01-21-501225 | Employee Bonus | 12,740 |
| 01-21-501400 | Overtime | 500 |
| 01-21-501402 | Overtime-Sworn Officers | 35,446 |
| 01-21-501500 | Incentive Pay | 10,440 |
| 01-21-501505 | Bi-lingual Incentive | 520 |
| 01-21-501600 | Holiday Pay | 60,300 |
| 01-21-501800 | Extra Duty Pay | 3,150 |
| 01-21-502100 | Payroll Taxes | 120,438 |
| 01-21-502200 | Retirement | 14,430 |
| 01-21-502250 | Retirement / Police | 183,704 |
| 01-21-502300 | Employee Insurance | 294,411 |
| 01-21-502400 | Workers Compensation | 61,002 |
| 01-21-502500 | Unemployment Compensation | |
| SALARIES & BENEFITS EXPENSE | | ----- 2,147,246 |

OPERATIONS EXPENSE

| | | |
|--------------------|---------------------------------|------------------|
| 01-21-503150 | Medical | 1,200 |
| 01-21-503425 | Records Storage | 400 |
| 01-21-503500 | Criminal Investigations | 250 |
| 01-21-504000 | Training/Travel & Per Diem | 5,288 |
| 01-21-504025 | Educational Reimbursement | 1,250 |
| 01-21-504100 | Telephone/Communications | 26,232 |
| 01-21-504200 | Postage | 950 |
| 01-21-504300 | Utility Services | 21,780 |
| 01-21-504400 | Equipment Rental | 2,000 |
| 01-21-504510 | Basic General Liability | 35,000 |
| 01-21-504520 | Errors/Omissions | 14,000 |
| 01-21-504570 | Auto Insurance | 23,000 |
| 01-21-504590 | Property Insurance | 23,000 |
| 01-21-504600 | Repair & Maintenance | 9,000 |
| 01-21-504900 | Other Expense | 500 |
| 01-21-504920 | Fees for Services | 9,000 |
| 01-21-504925 | Over/Short Expense Account | 50 |
| 01-21-504960 | Advertising | 250 |
| 01-21-505000 | Supplies & Equipment | 17,000 |
| 01-21-505004 | LOSales Tax misc. Purchases | 0 |
| 01-21-505005 | Grant Equipment Purchases | 0 |
| 01-21-505020 | Uniform Expenses | 15,000 |
| 01-21-505200 | Gas & Oil | 45,000 |
| 01-21-505210 | Vehicle Maintenance | 22,000 |
| 01-21-505211 | Vehicle Equipment | 2,500 |
| 01-21-505400 | Membership Books & Dues | 3,000 |
| 01-21-505600 | DARE Program | 1,000 |
| 01-21-513430 | Automation Equipment & Software | 11,206 |
| 01-21-515010 | Projects from Donations | 500 |
| OPERATIONS EXPENSE | | ----- 290,356 |

CAPITAL OUTLAY EXPENSE

| | | |
|--|-------------------------------|------------------|
| 01-21-506401 | Capital Outlay:Vehicle | |
| 01-21-506404 | Misc Sales Tax Equip/vehicles | 272,095 |
| | | ----- |
| | CAPITAL OUTLAY EXPENSE | 272,095 |
| Total Dept 21 - Law Enforcement Department | | 2,709,697 |

Dept 34 - Garbage/Solid Waste

OPERATIONS EXPENSE

| | | |
|-------------------------------------|-----------------------------|----------------|
| 01-34-503450 | Recycling Expenses | 70,893 |
| 01-34-503455 | Garbage/Solid Waste Expense | 372,074 |
| | | ----- |
| | OPERATIONS EXPENSE | 442,967 |
| Total Dept 34 - Garbage/Solid Waste | | 442,967 |

Dept 39 - Cemetery

OPERATIONS EXPENSE

| | | |
|--------------|-----------------------|-------|
| 01-39-504300 | Utility Services | 350 |
| 01-39-504590 | Property Insurance | 2,300 |
| 01-39-504600 | Repair & Maintenance | 1,100 |
| 01-39-504955 | Cemetery Lot Buy-Back | 3,000 |
| 01-39-505000 | Supplies & Equipment | 500 |
| | | ----- |
| | OPERATIONS EXPENSE | 7,250 |

CAPITAL PROJECT EXPENSE

| | | |
|--------------------------|-------------------------|---------------|
| 01-39-506300 | Capital Improvements | 20,000 |
| | | ----- |
| | CAPITAL PROJECT EXPENSE | 20,000 |
| Total Dept 39 - Cemetery | | 27,250 |

Dept 41 - Street Department

SALARIES & BENEFITS EXPENSE

| | | |
|-----------------------------|-----------------------------------|---------|
| 01-41-501200 | Salaries | 273,699 |
| 01-41-501203 | Event Salaries | 4,500 |
| 01-41-501204 | Salaries - Emergency Compensation | 500 |
| 01-41-501225 | Employee Bonus | 3,640 |
| 01-41-501400 | Overtime | 4,000 |
| 01-41-501700 | On Call Pay | 2,100 |
| 01-41-502100 | Payroll Taxes | 23,013 |
| 01-41-502200 | Retirement | 29,005 |
| 01-41-502300 | Employee Insurance | 88,204 |
| 01-41-502400 | Workers Compensation | 23,800 |
| SALARIES & BENEFITS EXPENSE | | 452,461 |

OPERATIONS EXPENSE

| | | |
|--------------------|----------------------------|---------|
| 01-41-503150 | Medical | 500 |
| 01-41-503460 | Railroad Fees | 5,500 |
| 01-41-504000 | Training/Travel & Per Diem | 2,000 |
| 01-41-504100 | Telephone/Communications | 5,600 |
| 01-41-504200 | Postage | 125 |
| 01-41-504300 | Utility Services | 4,000 |
| 01-41-504400 | Equipment Rental | 1,500 |
| 01-41-504510 | Basic General Liability | 8,550 |
| 01-41-504520 | Errors/Omissions | 4,000 |
| 01-41-504570 | Auto Insurance | 16,000 |
| 01-41-504590 | Property Insurance | 8,350 |
| 01-41-504600 | Repair & Maintenance | 15,000 |
| 01-41-504602 | Maintenance/Lighting | 1,000 |
| 01-41-504900 | Other Expense | 50 |
| 01-41-504920 | Fees for Services | 4,200 |
| 01-41-505000 | Supplies & Equipment | 12,000 |
| 01-41-505020 | Uniform Expenses | 3,200 |
| 01-41-505200 | Gas & Oil | 13,000 |
| 01-41-505210 | Vehicle Maintenance | 5,000 |
| 01-41-505320 | Tree Removal-ROW-Sales Tax | 50,000 |
| 01-41-505400 | Membership Books & Dues | 150 |
| OPERATIONS EXPENSE | | 159,725 |

CAPITAL PROJECT EXPENSE

| | | |
|-------------------------|---------------------------------|---------|
| 01-41-506304 | Capital Improve: Sales Tax | 420,000 |
| 01-41-506360 | Sidewalk Construction-Sales Tax | 250,000 |
| CAPITAL PROJECT EXPENSE | | 670,000 |

Total Dept 41 - Street Department 1,282,186

Dept 49 - Road Mntc & Construction

OPERATIONS EXPENSE

| | | |
|--------------------|----------------------|---------|
| 01-49-504300 | Utility Services | 110,000 |
| 01-49-504600 | Repair & Maintenance | 7,500 |
| 01-49-505000 | Supplies & Equipment | 7,500 |
| 01-49-505320 | Tree Removal | 28,000 |
| OPERATIONS EXPENSE | | 153,000 |

RESERVE FOR FUTURE USE EXPENSE

| | | |
|--------------------------------|-------------------------|--------|
| 01-49-519000 | Reserve for future uses | 96,418 |
| RESERVE FOR FUTURE USE EXPENSE | | 96,418 |

Total Dept 49 - Road Mntc & Construction 249,418

Dept 72 - Parks and Recreation

SALARIES & BENEFITS EXPENSE

| | | |
|-----------------------------|-----------------------------------|---------|
| 01-72-501200 | Salaries | 67,116 |
| 01-72-501203 | Event Salaries | 2,200 |
| 01-72-501204 | Salaries - Emergency Compensation | 300 |
| 01-72-501225 | Employee Bonus | 878 |
| 01-72-501400 | Overtime | 1,000 |
| 01-72-501700 | On Call Pay | 300 |
| 01-72-502100 | Payroll Taxes | 5,545 |
| 01-72-502200 | Retirement | 7,249 |
| 01-72-502300 | Employee Insurance | 21,256 |
| 01-72-502400 | Workers Compensation | 3,648 |
| SALARIES & BENEFITS EXPENSE | | 109,492 |

OPERATIONS EXPENSE

| | | |
|--------------------|--|---------|
| 01-72-503150 | Medical | 165 |
| 01-72-503170 | Engineering | 40,000 |
| 01-72-504000 | Training/Travel & Per Diem | 100 |
| 01-72-504100 | Telephone/Communications | 650 |
| 01-72-504200 | Postage | 50 |
| 01-72-504310 | Utilities: Cherokee Park | 250 |
| 01-72-504320 | Utilities: Rec Complex | 2,500 |
| 01-72-504325 | Utilities: Ballfield Lights | 1,600 |
| 01-72-504330 | Utilities: Lake Lillian | 6,000 |
| 01-72-504335 | Utilities: Lake Lillian Community Center | 6,000 |
| 01-72-504400 | Equipment Rental | 400 |
| 01-72-504510 | Basic General Liability | 2,300 |
| 01-72-504520 | Errors/Omissions | 1,050 |
| 01-72-504570 | Auto Insurance | 1,650 |
| 01-72-504590 | Property Insurance | 4,600 |
| 01-72-504600 | Repair & Maintenance | 7,500 |
| 01-72-504622 | Mntc MC - Sports Complex | 50,000 |
| 01-72-504920 | Fees for Services | 4,500 |
| 01-72-504960 | Advertising | 250 |
| 01-72-505000 | Supplies & Equipment | 15,000 |
| 01-72-505006 | Chemical Supplies | 4,500 |
| 01-72-505020 | Uniform Expenses | 750 |
| 01-72-505200 | Gas & Oil | 5,000 |
| 01-72-505210 | Vehicle Maintenance | 500 |
| OPERATIONS EXPENSE | | 155,315 |

CAPITAL PROJECT EXPENSE

| | | |
|--------------------------------------|-----------------------------------|---------|
| 01-72-506330 | Improvements Lake Lillian | 200,000 |
| 01-72-506335 | Improvements Cherokee Park | 500,000 |
| 01-72-506505 | Splash Park CIP | |
| 01-72-506525 | CIP-Lake Lillian Community Center | 0 |
| CAPITAL PROJECT EXPENSE | | 700,000 |
| Total Dept 72 - Parks and Recreation | | 964,807 |

Dept 81 - Inter-Fund Group Transfers Out

OTHER FIN-TRANS OUT EXPENSE

| | | |
|-----------------------------|--------------------------|------------|
| 01-81-509110 | OFU-Transfers Out to CRA | 130,896 |
| OTHER FIN-TRANS OUT EXPENSE | | 130,896 |
| TOTAL EXPENDITURES | | 10,019,451 |

Fund 01 - General Fund:

TOTAL REVENUES

10,019,451

TOTAL EXPENDITURES

10,019,451

NET OF REVENUES & EXPENDITURES

0

Fund 04 - Water/Sewer Fund

2024-2025

GL NUMBER DESCRIPTION Adopted Budget

Revenues

GRANT REVENUE

| | | |
|---------------|---------------------------------------|------------|
| 04-00-335386 | FEMA WWTP Generator/Shutters | |
| 04-00-334115 | State-Stabilization Sewer Lines | |
| 04-00-334120 | State-Upgrade to Sewer System-LS 23 | |
| 04-00-335390 | SRF-Drinking Water Project (new well) | |
| 04-00-335396 | SRF Clean Water(Sewer) Construct | 10,000,000 |
| 04-00-331350 | USDA Vehicle Grant | |
| 04-00-334395 | COVID Recovery Funds-ARPA | |
| GRANT REVENUE | | 10,000,000 |

CHARGES FOR SERVICE REVENUE

| | | |
|-----------------------------|---|-----------|
| 04-00-343310 | Water Revenue | 2,040,000 |
| 04-00-343350 | Water Meter Connections | 135,000 |
| 04-00-343510 | Sewer Revenue | 2,085,428 |
| 04-00-343515 | Re-Use Water Revenue | 2,200 |
| 04-00-343550 | Sewer Connections | 1,000 |
| 04-00-343611 | New Connect | 51,000 |
| 04-00-343613 | Additional Late Charge-Non Pymt. Status | 80,000 |
| 04-00-343614 | Late Penalty | 60,000 |
| 04-00-343616 | Reconnect/After Hrs | 1,200 |
| 04-00-343650 | State Treasury Revenue | 400 |
| CHARGES FOR SERVICE REVENUE | | 4,456,228 |

OTHER REVENUE

| | | |
|---------------|---|----------|
| 04-00-360000 | Other Revenue | 10,000 |
| 04-00-360200 | Other Revenue Insurance Reimbursemer | 18,000 |
| 04-00-361200 | Interest Income | 34,000 |
| 04-00-361230 | Interest Income/Water Impact | 27,000 |
| 04-00-361231 | Interest Income/Water Impact Restrictio | (27,000) |
| 04-00-361240 | Interest Income/Sewer Impact | 46,000 |
| 04-00-361241 | Interest Income/Sewer Impact Restrictio | (46,000) |
| 04-00-364410 | Surplus/Sale of Assets | 0 |
| 04-00-365500 | Other Revenue State Gas Tax Refund | 0 |
| OTHER REVENUE | | 62,000 |

CASH BALANCE FWD REVENUE

| | | |
|--------------------------|--|-----------|
| 04-00-381500 | Cash Balance Forward-General | 209,022 |
| 04-00-381525 | Cash Balance Forward-Water Impact Fee | 800,000 |
| 04-00-381525 | Cash Balance Forward-Water Impact Fees | |
| 04-00-381530 | Cash Balance Forward-Sewer Impact Fee | 2,000,000 |
| 04-00-381530 | Cash Balance Forward-Sewer Impact Fees | |
| 04-00-381530 | Cash Balance Forward-Sewer Impact Fees | |
| CASH BALANCE FWD REVENUE | | 3,009,022 |

IMPACT FEE REVENUE

| | | |
|--------------------|---|-----------|
| 04-00-324210 | Impact Fees-Water Residential | 200,000 |
| 04-00-324211 | Impact Fees-Water Resident-Restrictions | (200,000) |
| 04-00-324215 | Impact Fees-Sewer Residential | 500,000 |
| 04-00-324216 | Impact Fees-Sewer-Resident Restrictions | (500,000) |
| IMPACT FEE REVENUE | | 0 |

TOTAL REVENUES 17,527,250

Fund 04 - Water/Sewer Fund

| GL NUMBER | DESCRIPTION | |
|--|-----------------------------------|------------------|
| Expenditures | | |
| Dept 36 - Water/Sewer Department | | |
| SALARIES & BENEFITS EXPENSE | | |
| 04-36-501200 | Salaries | 710,909 |
| 04-36-501203 | Event Salaries | 3,000 |
| 04-36-501204 | Salaries - Emergency Compensation | 2,200 |
| 04-36-501225 | Employee Bonus | 7,443 |
| 04-36-501400 | Overtime | 30,000 |
| 04-36-501700 | On Call Pay | 10,000 |
| 04-36-502100 | Payroll Taxes | 61,956 |
| 04-36-502200 | Retirement | 75,618 |
| 04-36-502300 | Employee Insurance | 180,858 |
| 04-36-502400 | Workers Compensation | 26,322 |
| SALARIES & BENEFITS EXPENSE | | 1,108,306 |
| OPERATIONS EXPENSE | | |
| 04-36-503005 | Legislative/Professional Services | 36,000 |
| 04-36-503010 | Grant Administration/Fee Studies | 20,000 |
| 04-36-503105 | UB Billing Mail Service | 15,000 |
| 04-36-503150 | Medical | 500 |
| 04-36-503170 | Architect/Engineering | 10,000 |
| 04-36-503425 | Records Storage | 400 |
| 04-36-503453 | Utility Testing | 42,000 |
| 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 | 0 |
| 04-36-504100 | Telephone/Communications | 25,700 |
| 04-36-504200 | Postage | 17,250 |
| 04-36-504300 | Utility Services | 270,000 |
| 04-36-504400 | Equipment Rental | 6,000 |
| 04-36-504510 | Basic General Liability | 39,000 |
| 04-36-504520 | Errors/Omissions | 7,700 |
| 04-36-504570 | Auto Insurance | 17,000 |
| 04-36-504590 | Property Insurance | 165,000 |
| 04-36-504600 | Repair & Maintenance | 300,000 |
| 04-36-504616 | Sludge Hauling | 28,000 |
| 04-36-504624 | Meters | 55,000 |
| 04-36-504626 | New Water Meters | 0 |
| 04-36-504905 | Hurricane Supplies | 500 |
| 04-36-504915 | Bad Debt Expense | 21,000 |
| 04-36-504920 | Fees for Services | 20,000 |
| 04-36-504925 | Over/Short Expense Account | 50 |
| 04-36-504960 | Advertising | 350 |
| 04-36-504970 | Bank Fees | 1,200 |
| 04-36-504980 | Misc Expense/Bank Reconciliations | 2,000 |
| 04-36-505000 | Supplies & Equipment | 46,000 |
| 04-36-505006 | Chemical Supplies | 111,077 |
| 04-36-505020 | Uniform Expenses | 7,000 |
| 04-36-505200 | Gas & Oil | 36,000 |
| 04-36-505210 | Vehicle Maintenance | 20,000 |
| 04-36-505400 | Membership Books & Dues | 1,800 |
| OPERATIONS EXPENSE | | 1,329,527 |

| | | |
|------------------------|--------------------------------|---------|
| CAPITAL OUTLAY EXPENSE | | |
| 04-36-506318 | Capital-Improve Water System | 800,000 |
| 04-36-506318 | Capital-Improve Water System | |
| 04-36-506333 | Capital - Improvement Projects | |
| 04-36-506400 | Capital Outlay | |
| 04-36-506402 | Capital Outlay-Vehicle | |
| 04-36-506405 | Capital Outlay/Equipment | |

| | |
|-------------------------------|----------------|
| CAPITAL OUTLAY EXPENSE | 800,000 |
|-------------------------------|----------------|

| | | |
|-------------------------|-------------------------------------|------------|
| CAPITAL PROJECT EXPENSE | | |
| 04-36-506327 | Sewer Lift Station Upgrades | |
| 04-36-506327 | Sewer Lift Station Upgrades | |
| 04-36-506328 | COVID Recovery Projects | |
| 04-36-506333 | Capital Improvements | |
| 04-36-506338 | WWTP Office Improvements | |
| 04-36-506340 | Improvements-Sewer System | 2,000,000 |
| 04-36-506540 | CIP-W#7-SRF Drinking Water Project | |
| 04-36-506560 | CIP-SRF Clean Water (Sewer) Project | |
| 04-36-506561 | CIP-SRF Sewer) Project Construction | 10,000,000 |

| | |
|--------------------------------|-------------------|
| CAPITAL PROJECT EXPENSE | 12,000,000 |
|--------------------------------|-------------------|

| | | |
|--------------|--|---------|
| DEBT EXPENSE | | |
| 04-36-507175 | SLR Principal-WWTF | 107,931 |
| 04-36-507184 | SLR Principal-441 Extension (ARRA) | 5,877 |
| 04-36-507185 | SLR Principal-441 Extension (ARRA/Comp | 30,674 |
| 04-36-507186 | SLR-Principle Meters | 15,945 |
| 04-36-507275 | SLR Interest-WWTF | 31,000 |
| 04-36-507284 | SLR Interest-441 Extension (ARRA) | 1,017 |
| 04-36-507285 | SLR Interest-441 Extension (ARRA/Comp | 5,396 |
| 04-36-507286 | SLR Interest-Meters | 1,835 |

| | |
|---------------------|----------------|
| DEBT EXPENSE | 199,675 |
|---------------------|----------------|

Dept 81 - Inter-Fund Group Transfers Out

| | | |
|-----------------------------|----------------|-----------|
| OTHER FIN-TRANS OUT EXPENSE | | |
| 04-81-509102 | Transfers Out- | 2,089,742 |

| | |
|------------------------------------|------------------|
| OTHER FIN-TRANS OUT EXPENSE | 2,089,742 |
|------------------------------------|------------------|

| | |
|---------------------------|-------------------|
| TOTAL EXPENDITURES | 17,527,250 |
|---------------------------|-------------------|

Fund 04 - Water/Sewer Fund:

| | |
|--------------------------------|------------|
| TOTAL REVENUES | 17,527,250 |
| TOTAL EXPENDITURES | 17,527,250 |
| NET OF REVENUES & EXPENDITURES | 0 |

**Fund 10 - Special Revenue Fund -
RECREATION IMPACT FEES**

2024-2025

GL NUMBER DESCRIPTION Adopted Budget

Revenues

| | | |
|-------------------------------------|--|---------|
| IMPACT FEE REVENUE | | |
| 10-00-324610 Impact Fees-Recreation | | 200,000 |
| IMPACT FEE REVENUE | | 200,000 |

| | | |
|------------------------------|--|-------|
| OTHER REVENUE | | |
| 10-00-361200 Interest Income | | 2,500 |
| OTHER REVENUE | | 2,500 |

| | | |
|---|--|----------------|
| CASH BALANCE FORWARD | | |
| 10-00-381505 Cash Balance Forward-Genl Restricted | | 97,500 |
| CASH BALANCE FORWARD | | 97,500 |
| TOTAL REVENUES | | 300,000 |

Expenditures

| | | |
|---|--|----------------|
| OPERATIONS EXPENSE | | |
| 10-13-504920 Fees for Services | | |
| OPERATIONS EXPENSE | | 0 |
| Dept 81 - Inter-Fund Group Transfers Out | | |
| TRANSFERS OUT | | |
| 10-81-509102 Transfers Out to other funds | | 300,000 |
| TRANSFERS OUT | | 300,000 |
| TOTAL EXPENDITURES | | 300,000 |

| | | |
|-----------------------------------|--|---------|
| Fund 10 - Recreation Impact Fees: | | |
| TOTAL REVENUES | | 300,000 |
| TOTAL EXPENDITURES | | 300,000 |
| NET OF REVENUES & EXPENDITURES | | 0 |

**Fund 15 - Special Revenue Fund -
PUBLIC SAFETY IMPACT FEES**

2024-2025

GL NUMBER DESCRIPTION Adopted Budget

Revenues

IMPACT FEE REVENUE

| | | |
|--------------|---------------------------------------|--------|
| 15-00-324110 | Impact Fees-Public Safety Residential | 60,000 |
| 15-00-324120 | Impact Fees-Public Safety Commercial | 10,000 |
| | | <hr/> |
| | IMPACT FEE REVENUE | 70,000 |

OTHER REVENUE

| | | |
|--------------|-----------------|-------|
| 15-00-361200 | Interest Income | 1,100 |
| | | <hr/> |
| | OTHER REVENUE | 1,100 |

| | | |
|--|-----------------------|---------------|
| | TOTAL REVENUES | 71,100 |
|--|-----------------------|---------------|

Expenditures

OPERATIONS EXPENSE

| | | |
|--|--------------------|-------|
| | | 0 |
| | | <hr/> |
| | OPERATIONS EXPENSE | 0 |

Dept 81 - Inter-Fund Group Transfers Out

RESERVE FOR FUTURE USE EXPENSE

| | | |
|--------------|--------------------------------|--------|
| 15-81-509000 | Reserve for future uses | 71,100 |
| | | <hr/> |
| | RESERVE FOR FUTURE USE EXPENSE | 71,100 |

| | | |
|--|---------------------------|---------------|
| | TOTAL EXPENDITURES | 71,100 |
|--|---------------------------|---------------|

Fund 15 - Public Safety Impact Fees:

| | | |
|--|--------------------------------|--------|
| | TOTAL REVENUES | 71,100 |
| | TOTAL EXPENDITURES | 71,100 |
| | | <hr/> |
| | NET OF REVENUES & EXPENDITURES | 0 |

**Fund - CRA Fund -
COMMUNITY REDEVELOPMENT
AGENCY**

2024-2025

GL NUMBER DESCRIPTION Adopted Budget

Revenues

| | | |
|----------------------------|--------------------------------------|----------------|
| TAX REVENUE | | |
| 60-00-311000 | Property Tax | 112,309 |
| TAX REVENUE | | 112,309 |
| OTHER REVENUE | | |
| 60-00-361200 | Interest Income | 3,000 |
| OTHER REVENUE | | 3,000 |
| CASH BALANCE FWD REVENUE | | |
| 60-00-381505 | Cash Balance Forward-Genl Restricted | 198,970 |
| CASH BALANCE FWD REVENUE | | 198,970 |
| OTHER FIN-TRANS IN REVENUE | | |
| 60-00-399100 | Transfers In from other Funds | 130,896 |
| OTHER FIN-TRANS IN REVENUE | | 130,896 |
| TOTAL REVENUES | | 445,175 |

Expenditures

| | | |
|--------------------------------|-------------------------------|----------------|
| OPERATIONS EXPENSE | | |
| 60-13-503200 | Accounting Services | 5,000 |
| 60-15-503000 | CRA Expenses | 175 |
| OPERATIONS EXPENSE | | 5,175 |
| RESERVE FOR FUTURE USES | | |
| 60-81-509000 | Reserve for future uses | |
| RESERVE FOR FUTURE USES | | 0 |
| OTHER FIN-TRANS OUT | | |
| 60-81-509101 | Other Financing-Transfers out | 440,000 |
| OTHER FIN-TRANS OUT EXPENSE | | 440,000 |
| TOTAL EXPENDITURES | | 445,175 |
| Fund 60 - CRA Fund: | | |
| TOTAL REVENUES | | 445,175 |
| TOTAL EXPENDITURES | | 445,175 |
| NET OF REVENUES & EXPENDITURES | | 0 |

| | |
|--------------------------------|------------|
| TOTAL REVENUES - ALL FUNDS | 28,362,976 |
| TOTAL EXPENDITURES - ALL FUNDS | 28,362,976 |
| NET OF REVENUES & EXPENDITURES | 0 |

2025 Capital Purchases/Projects Account Tracking Department Form

Administration/Commission

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|-----------|---------------------|--------------------------|-------------------|----------------|
|-----------|---------------------|--------------------------|-------------------|----------------|

Other-CRA or Rec Impacts

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|-----------------------------|---------------------------------|-------------------|-----------------|
| 01-72-506335 | Cap Improve-Cherokee PK | Playground, picnic, walking etc | 500,000 | CRA/Rec Impacts |
| 01-72-506330 | Cap Improve-Lake Lillian Pk | Walking trail-low lights | 200,000 | CRA/Rec Impacts |
| 01-72-503170 | Engineering | Projects above | 40,000 | CRA/Rec Impacts |

Finance

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|-----------|---------------------|--------------------------|-------------------|----------------|
|-----------|---------------------|--------------------------|-------------------|----------------|

Development Services

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|-----------|---------------------|--------------------------|-------------------|----------------|
|-----------|---------------------|--------------------------|-------------------|----------------|

Information Technology

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|--|--------------------------|-------------------|----------------------|
| 01-19-506402 | Capital Outlay:Equipment <i>Police IT-Sales Tax</i> | IT Equipment | 164,500 | GF Taxes/WS Revenues |
| 01-19-506404 | Misc Sales Tax Equip | IT Equipment | 107,500 | LocOption Sales Tax |

**Please note these items cannot be displayed for security reasons.*

Law Enforcement

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|-----------------------------|---------------------------------|-------------------|---------------------|
| 01-21-506404 | Capital-Sales Tax Equip/Veh | One Vehicle | 49,000 | LocOption Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Equipment for 1 vehicle | 32,000 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Truck for Chief | 52,000 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Equipment for Truck | 36,000 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Laser Mapping System | 6,255 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Taser Upgrades-10 certification | 90,240 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | CPR training equipment | 6,600 | Sales Tax |
| Non-Capital | | | | |
| 01-21-505000 | Supplies | Facelogics Tech | 2,000 | Rev/Taxes |

Cemetery Maintenance

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|----------------------|------------------------------|-------------------|----------------|
| 01-39-506300 | Capital Improvements | Improvements to the Cemetery | 20,000 | CBF-Reserves |

PW-Streets-Sales Tax

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|------------------|---------------------------|---------------------------------|-------------------|----------------|
| Sales Tax | | | | |
| 01-41-505320 | Tree Removal-ROW-Sales | ROW Tree/Stump removal | 50,000 | Sales Tax |
| 01-41-506304 | Capital Improve:Sales Tax | Street Improvements | 250,000 | Sales Tax |
| 01-41-506355 | Capital Improve:Sales Tax | Drainage | 150,000 | Sales Tax |
| 01-41-506355 | Capital Improve:Sales Tax | Grotto drainage study | 20,000 | Sales Tax |
| 01-41-506360 | CI-Sales Tax - Sidewalks | Sidewalks/Parking Cherokee Park | 250,000 | Sales Tax |

PW-Streets-Gas Tax

| Account # | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|-----------------------------|----------------------|-------------------|
|--------------|-----------------------------|----------------------|-------------------|

PW-Water & Sewer

| Account # | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|-----------------------------|----------------------|-------------------|
|--------------|-----------------------------|----------------------|-------------------|

Water Projects

| | | | | |
|--------------|----------------------|---------------------------------|---------|---------------|
| 01-36-506318 | Improve Water System | 20 "/12 Watermain ext-119th/301 | 800,000 | Water Impacts |
|--------------|----------------------|---------------------------------|---------|---------------|

Sewer Projects

| | | | | |
|--------------|---------------------------|------------------|---------|---------------|
| 04-36-506340 | Improvements-Sewer System | Manhole Upgrades | 100,000 | Sewer Impacts |
|--------------|---------------------------|------------------|---------|---------------|

| | | | | |
|--------------|---------------------------|------------------------------|---------|---------------|
| 04-36-506340 | Improvements Sewer System | Design Bellehaven sewer line | 250,000 | Sewer Impacts |
|--------------|---------------------------|------------------------------|---------|---------------|

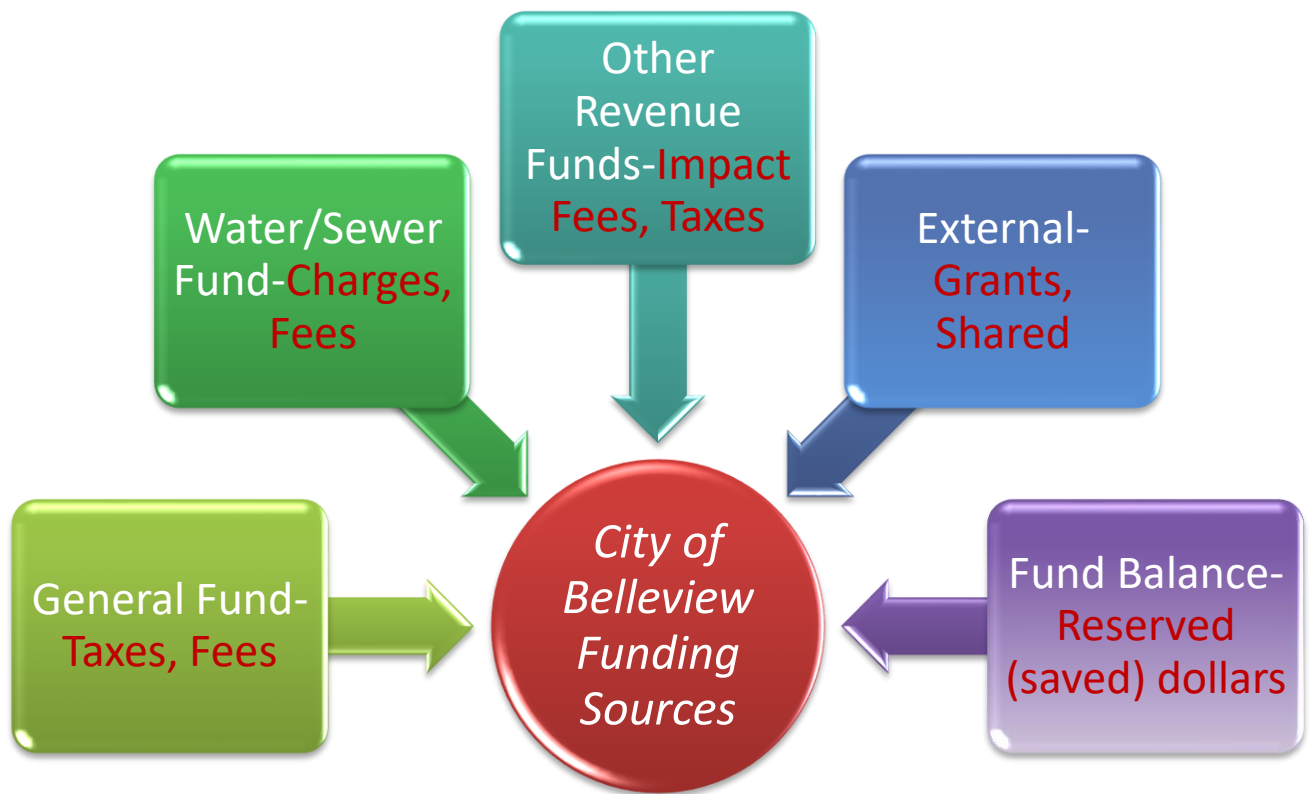
| | | | | |
|--------------|---------------------------|----------------------------------|-----------|---------------|
| 04-36-506340 | Improvements-Sewer System | 12" Extension-Baseline 92nd Loop | 1,650,000 | Sewer Impacts |
|--------------|---------------------------|----------------------------------|-----------|---------------|

| | | | | |
|--------------|---------------------------|----------------------------------|------------|----------|
| 04-36-506561 | Improvements-Sewer System | SRF-Sewer Expansion-Construction | 10,000,000 | SRF Loan |
|--------------|---------------------------|----------------------------------|------------|----------|



2025 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 (Parks Impact Fees)

One of the City's Other Revenue Funds is comprised of Park/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 Parks 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 (Police Impact Fees)

One of the City's Other Revenue Funds is comprised of Police Impact Fees. This is separate from the General Fund, although Law Enforcement (Police) is a General Fund Activity.

- ✚ Police Impacts are obtained through new development
- ✚ Revenue for this fund is Police 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.
 - This Other Revenue Fund was implemented late in the 2022 fiscal year.

CITY OF BELLEVUE FUNDS

(Cont)

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.

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 Bellevue 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 Bellevue 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 Fund-Functional Units

| General Fund Operational Funds | Other Funds - Parks Impact Fees | Other Funds- Police Impact Fees | Other Funds- Community Redevelopment | Enterprise Fund Utility Services |
|--|--|--------------------------------------|--|-------------------------------------|
| Commission Executive/Admin Finance Development IT Law Enforcement Cemetery Solid Waste/Recycling Streets Gas Tax Projects Recreation/Parks | Park Improvements Recreation Activity | Future Buildings Future Equipment | Park Areas in CRA Other Areas in CRA | Water Sewer Reclaimed |

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 |
|-----------------|---|--|

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. |
|---|--|--|

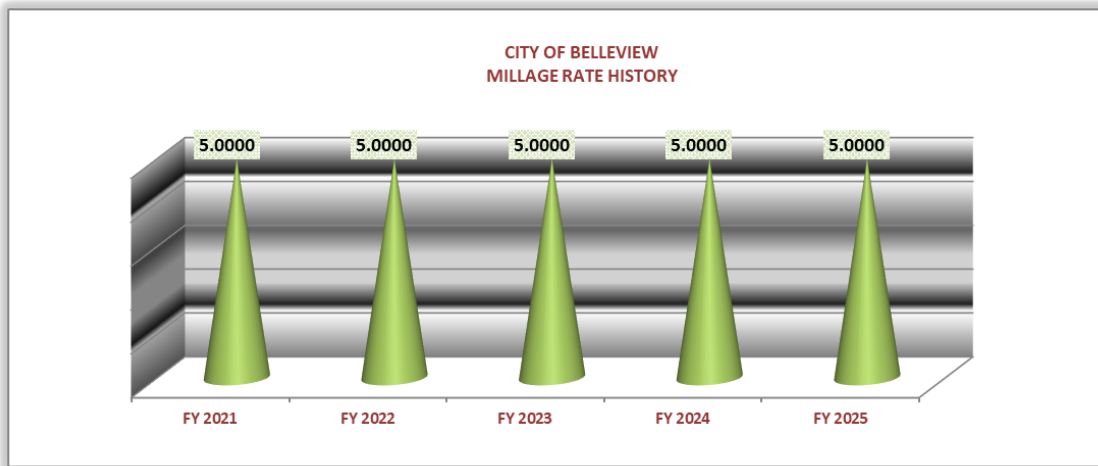
CITY OF BELLEVIEW 2025 FY BUDGET SUMMARY BY FUNDS

| BUDGET SUMMARY | | | | | |
|--|----------------------|-----------------------|----------------------|-------------------|-------------------|
| City of Belleview - Fiscal Year 2024-2025 | | | | | |
| THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF BELLEVIEW ARE | | | | | |
| 83.4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES | | | | | |
| General Fund | 5.0000 | | | | |
| ESTIMATED REVENUES | GENERAL FUND | SPECIAL REVENUE FUNDS | ENTERPRISE FUND | CRA FUND | TOTAL ALL FUNDS |
| Millage per \$1000 | | | | | |
| Ad Valorem-Taxes 5.000 | 2,021,101 | | | | 2,021,101 |
| Ad Valorem-Delinquent Taxes | 1,500 | | | | 1,500 |
| Sales and Use Taxes | 1,857,052 | | | | 1,857,052 |
| Charges for Services | 467,067 | 270,000 | 4,456,228 | | 5,193,295 |
| Grants | - | | 10,000,000 | | 10,000,000 |
| Intergovernmental Revenue | 915,910 | | | 112,309 | 1,028,219 |
| Fines and Forfeitures | 156,733 | | | | 156,733 |
| Miscellaneous Revenue | 294,625 | 3,600 | 62,000 | 3,000 | 363,225 |
| Permits, Fees & Special Assessments | 1,161,475 | | | | 1,161,475 |
| TOTAL SOURCES | 6,875,463 | 273,600 | 14,518,228 | 115,309 | 21,782,600 |
| Transfers In | 2,829,742 | - | - | 130,896 | 2,960,638 |
| Fund Balances/Reserves/Net Assets | 314,246 | 97,500 | 3,009,022 | 198,970 | 3,619,738 |
| TOTAL REVENUES, TRANSFERS, | 3,143,988 | 97,500 | 3,009,022 | 329,866 | 6,580,376 |
| RESERVES & BALANCES | \$ 10,019,451 | \$ 371,100 | \$ 17,527,250 | \$ 445,175 | 28,362,976 |
| ESTIMATED EXPENDITURES | | | | | |
| General Government | 4,034,567 | | | 5,175 | 4,039,742 |
| Public Safety | 2,709,697 | | | | 2,709,697 |
| Physical Environment | 470,217 | | 15,237,833 | | 15,708,050 |
| Roads & Streets | 1,531,604 | | | | 1,531,604 |
| Parks & Recreation | 964,807 | | | | 964,807 |
| Debt Service | 177,663 | | 199,675 | | 377,338 |
| TOTAL EXPENDITURES | \$ 9,888,555 | \$ - | \$ 15,437,508 | \$ 5,175 | 25,331,238 |
| Transfers Out | 130,896 | 300,000 | 2,089,742 | 440,000 | 2,960,638 |
| Fund Balances/Reserves/Net Assets | - | 71,100 | - | | 71,100 |
| TOTAL EXPENDITURES, TRANSFERS, | 130,896 | 371,100 | 2,089,742 | 440,000 | 3,031,738 |
| RESERVES & BALANCES | \$ 10,019,451 | \$ 371,100 | \$ 17,527,250 | \$ 445,175 | 28,362,976 |
| The tentative, adopted, and /or final budgets are on file in the office of the above referenced taxing authority as a public record. | | | | | |

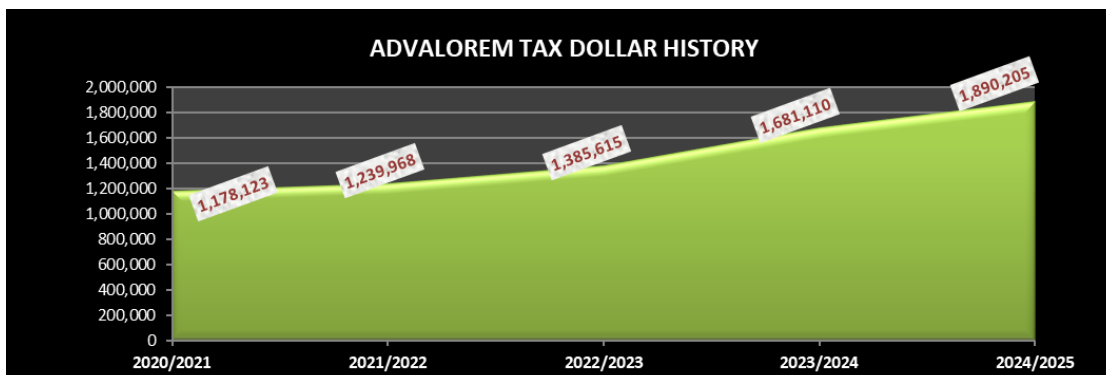
Overview of Funding Sources Methodology

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 2025 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 2025 taxable assessed property value estimate of \$412,469,653 generates \$2,021,101 in property taxes to the City (at 98%). This is an increase of approximately \$284,516 from the 2024 values. Of this amount \$130,896 is detained within the CRA/Community Redevelopment Area, leaving \$1,890,205 for GF operational uses. The City must budget at least 95% of those taxes each year.

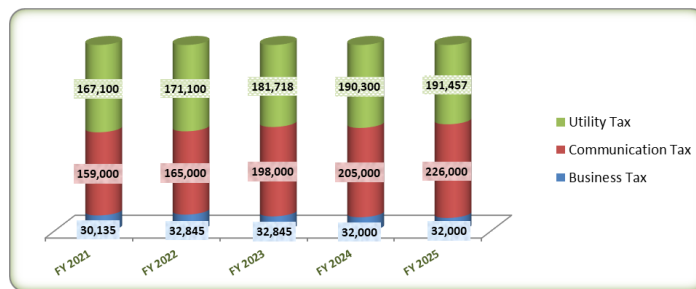


Overview of Funding Sources Methodology

(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.

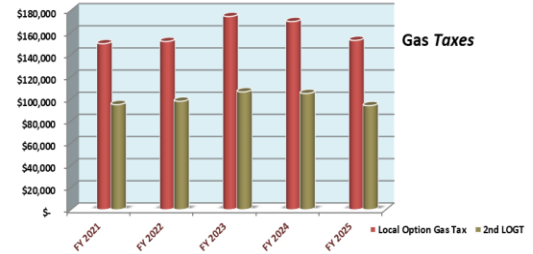
Local Business Tax – (formerly known as occupational licenses) Effective October 1, 2007, the State approved a change to the Chart of Accounts and thus the reclassification to taxes. The City Commission per Ordinance 2012-13 changed the criteria for assessment of this tax and moved it from per person 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 2025 fiscal year, the City Commission continues to dedicate this revenue source to support Belleview Economic Development related activities, more specifically business façade renovations.

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 related projects in the future.

| Gas Taxes | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|----------------------|------------|------------|------------|------------|------------|
| Local Option Gas Tax | \$ 150,000 | \$ 152,000 | \$ 174,523 | \$ 170,000 | \$ 153,000 |
| 2nd LOGT | \$ 95,000 | \$ 98,000 | \$ 106,500 | \$ 105,000 | \$ 94,000 |
| | \$ 245,000 | \$ 250,000 | \$ 281,023 | \$ 275,000 | \$ 247,000 |

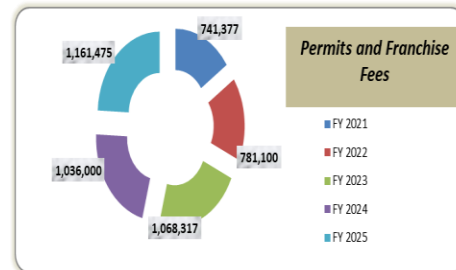
Local Option Sales Tax (\$.01): The voters of Marion County and its cities (Belleview Citizens included) voted approval of this four-year additional penny sales tax, specifically to be used for Law Enforcement Capital items and Transportation Infrastructure. The City primarily used these funds to renovate 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 2025 fiscal year budget primarily for streets and drainage projects.



Overview of Funding Sources Methodology

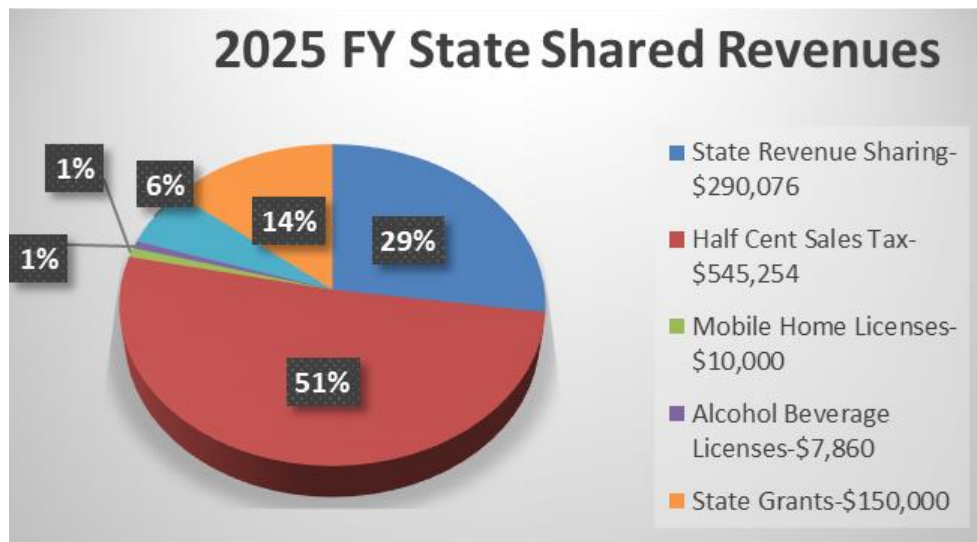
(Cont)

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.



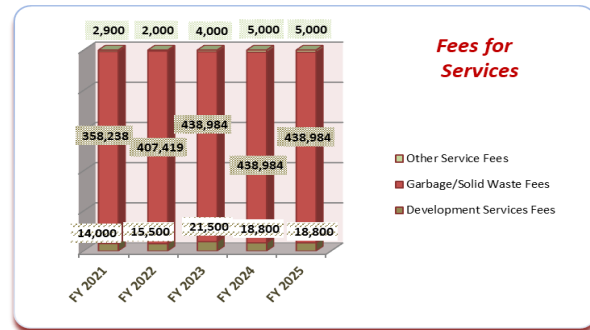
Intergovernmental Revenues – Includes federal, state and local grant revenue. *State Shared Revenues* include half-cent sales tax, mobile home licenses, alcoholic beverage licenses, street lighting and traffic signal maintenance. The City's portion of revenue generated from state taxes is based on the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

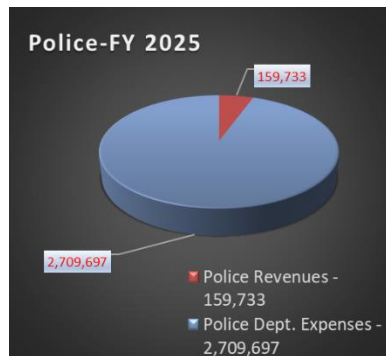


Overview of Funding Sources Methodology (Cont)

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 2025 fiscal year budget includes \$71,827 from the Marion County School Board to help cover the cost of the school resource officer Belleview is required to provide for Belleview Elementary School.



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.

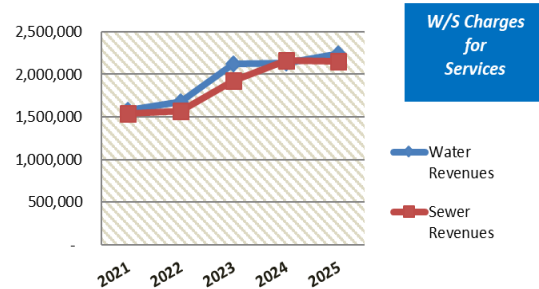
Transfers – Includes Interfund transfers for overhead allocation charges. Overhead allocations are based on equitable share of goods and services provided by Commission, Finance, Administration, Police and Information technology.

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 2025 General Fund budget has been prepared using some of these fund balances for projects, added operational costs and capital purchases. A Resolution provides an overview of available reserves and the 2024 and 2025 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)

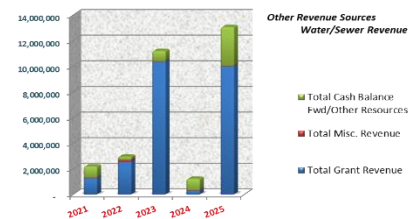
Water/Sewer Fund

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 2021-2024 fiscal year revenues not including a cost of living adjustment. A new rate study was completed in the 2024 fiscal year. This will look at the current cost of the repaying the loan for the new water well in 2023 as well as the future sewer system/plant expansion cost that begins construction in 2025.



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 2025 budget impact fees will be used for large projects. An increase to these fees will be considered by the City Commission in the 2025 fiscal year.

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. In 2023, the City saw the largest grant revenue in its history, collecting over 10 million in grant/loan fees. The largest project saw over 6 million dollars obtained to add a new water well/plant and upgrade the existing water system. There is \$2,554,000 included for the COVID-19 Recovery money that can be spent on Water/Sewer. In the 2023 and 2024 budgets these funds paid for the Rerate of the City's Wastewater treatment system to increase the system's ability to treat more per day. This helped the delay in upgrading and replacing the aging sewer treatment plant and system which was bid out in 2024. A 30 million dollar loan with almost 10 million dollar grant forgiveness has been obtained for this project through the State Revolving Loan (SRF) program. In 2025 the project will begin with 10 million expense funds included in the 2025 budget.

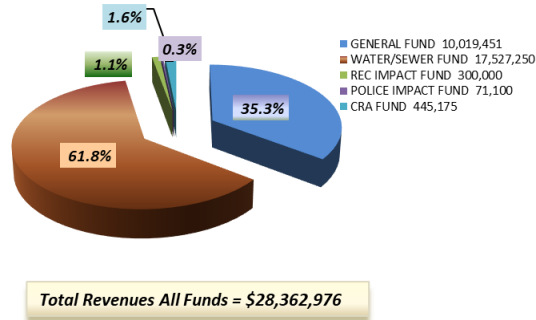


ALL FUNDS REVENUE & EXPENSE COMPARISON

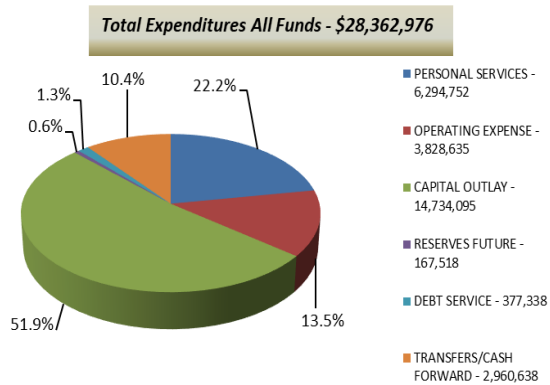
2025 FY Revenues-All Funds

| | FY 25 | |
|--------------------|-------------------|-------|
| | Revenues | |
| GENERAL FUND | 10,019,451 | 35.3% |
| WATER/SEWER FUND | 17,527,250 | 61.8% |
| REC IMPACT FUND | 300,000 | 1.1% |
| POLICE IMPACT FUND | 71,100 | 0.3% |
| CRA FUND | 445,175 | 1.6% |
| TOTAL | 28,362,976 | |

ALL FUNDS-REVENUE GRAPH



ALL FUNDS-EXPENSE GRAPH



2025 FY Expense-All Funds

| | FY 25 | |
|------------------------|-------------------|-------|
| | Expenditures | |
| PERSONAL SERVICES | 6,294,752 | 22.2% |
| OPERATING EXPENSE | 3,828,635 | 13.5% |
| CAPITAL OUTLAY | 14,734,095 | 51.9% |
| RESERVES FUTURE | 167,518 | 0.6% |
| DEBT SERVICE | 377,338 | 1.3% |
| TRANSFERS/CASH FORWARD | 2,960,638 | 10.4% |
| | 28,362,976 | |

COMBINED BUDGET **REVENUES & EXPENSE** SUMMARY

| COMBINED REVENUES | | 2025 FY | | COMBINED EXPENDITURES | |
|---------------------------------------|-------------------|---------|--|--------------------------------|-------------------|
| | | | | | |
| TOTAL TAXES | 3,879,653 | | | GENERAL GOVERNMENT | 4,034,567 |
| FRANCHISE FEES | 585,475 | | | POLICE DEPARTMENT | 2,709,697 |
| PERMITS | 576,000 | | | ROADS & STREETS | 1,531,604 |
| GRANT REVENUE | - | | | PARKS & RECREATION | 964,807 |
| INTERGOVERNMENTAL SHARED REVENUE | 915,910 | | | CEMETERY | 27,250 |
| FEES FOR SERVICES-GENERAL FUND | 467,067 | | | SOLID WASTE/RECYLING | 442,967 |
| FINES & FORFEITURES | 156,733 | | | DEBT SERVICE | 177,663 |
| OTHER REVENUE-GF | 294,625 | | | GF TRANSFERS OUT | 130,896 |
| TRANSFERS-IN CASH BALANCE FORWARD-GF | 3,143,988 | | | WATER-SEWER OPERATING EXPENSES | 2,437,833 |
| WATER/SEWER REVENUE | 4,456,228 | | | TRANSFERS OUT TO GF & RESERVES | 2,089,742 |
| TRANSFERS-IN CASH BALANCE FORWARD-W/S | 3,071,022 | | | DEBT SERVICE | 199,675 |
| GRANT REVENUE-WS | 10,000,000 | | | GRANT & CAPITAL EXPENSES-WS | 12,800,000 |
| RECREATION IMPACT FEES | 300,000 | | | REC IMPACTS EXPENDITURES | 300,000 |
| POLICE IMPACT FEES | 71,100 | | | POLICE IMPACTS EXPENDITURES | 71,100 |
| CRA REVENUE | 445,175 | | | CRA EXPENDITURES | 445,175 |
| TOTAL 2024 FY REVENUES | 28,362,976 | | | TOTAL 2024 FY EXPENSES | 28,362,976 |

2025 FY GENERAL FUND-OTHER FUNDS REVENUE COMPARISONS

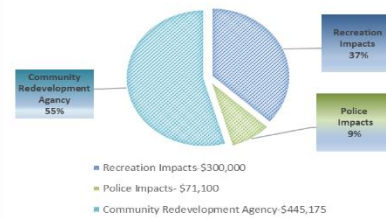


| FY 2025 GF REVENUES | | |
|-------------------------------|----------------------|-------|
| TOTAL TAXES | 3,879,653 | 38.7% |
| TOTAL PERMIST/FEEES | 1,161,475 | 11.6% |
| TOTAL SHARED REVENUE | 915,910 | 9.1% |
| TOTAL CHARGES FOR SERVICES | 467,067 | 4.7% |
| TOTAL FINES & FORFEITURES | 156,733 | 1.6% |
| TOTAL MISC. REVENUE | 294,625 | 2.9% |
| TOTAL CBF/FB RESERVES | 314,246 | 3.1% |
| TOTAL TRANSFERS/OTHER SOURCES | 2,829,742 | 28.2% |
| TOTAL GF REVENUE | \$ 10,019,451 | |

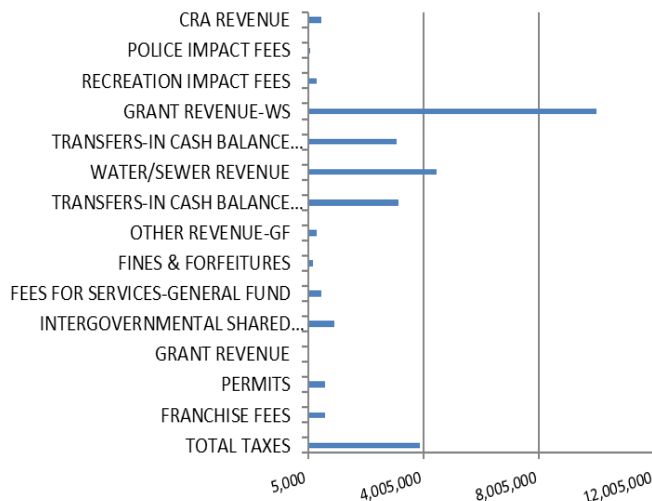
FY 2025 Othe Revenue Funds

| | | |
|--|-----|---------|
| Recreation Impacts-\$300,000 | 37% | 300,000 |
| Police Impacts- \$71,100 | 9% | 71,100 |
| Community Redevelopment Agency-\$445,175 | 55% | 445,175 |

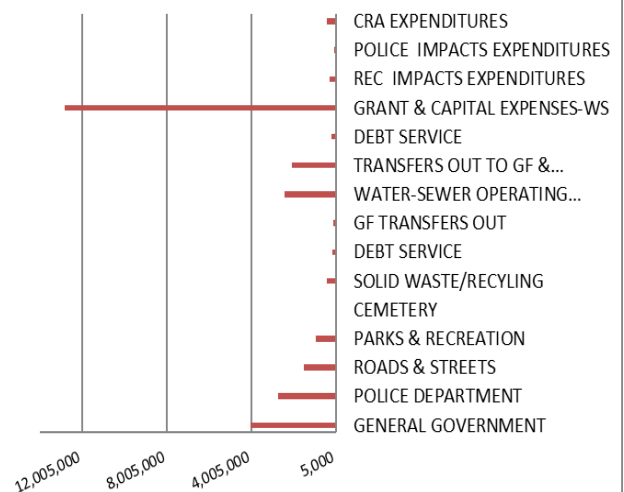
OTHER REVENUE FUND



2025 FY Combined Fund Revenues



2025 FY Combined Fund Expenditures



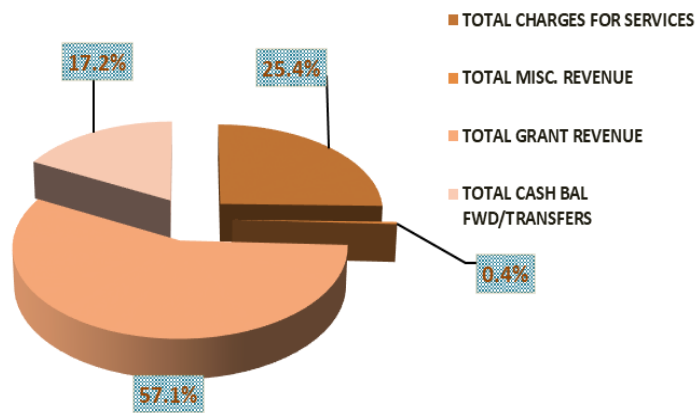
Notes:

The 2025 fiscal year General Fund Property Tax is calculated at a millage rate of 5.0000/1,000 value and at 98% of that total.

2025 FY WATER/SEWER **REVENUE** COMPARISONS

| | FY 2025 W/S REVENUES |
|----------------------------------|-------------------------|
| TOTAL CHARGES FOR SERVICES | 4,456,228 |
| TOTAL MISC. REVENUE | 62,000 |
| TOTAL GRANT REVENUE | 10,000,000 |
| TOTAL WATER/SEWER IMPACT REVENUE | - |
| TOTAL CASH BAL FWD/TRANSFERS | 3,009,022 |
| | <u>17,527,250</u> |

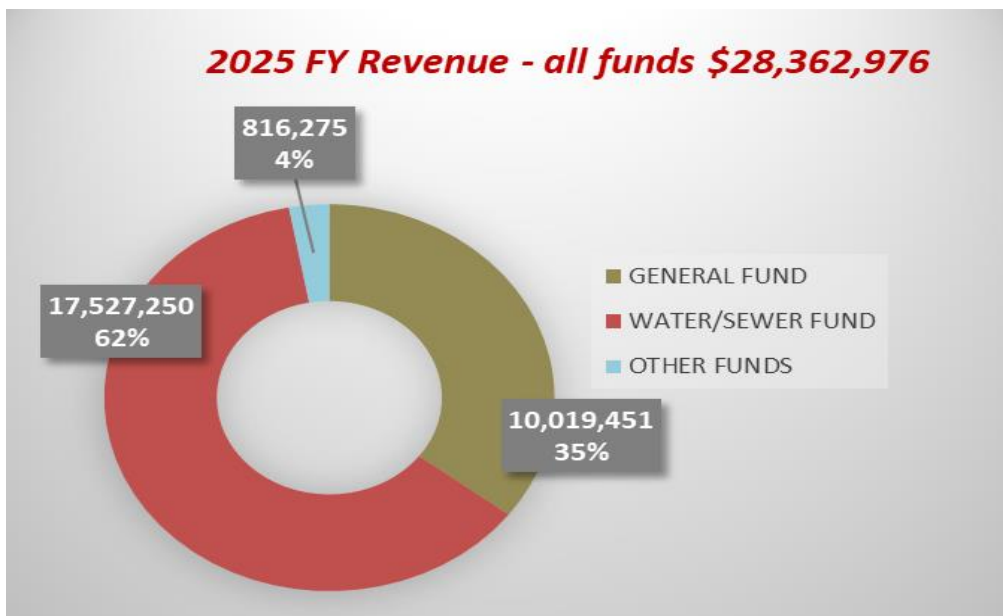
2025 Water/Sewer Revenues



ALL FUNDS REVENUE

2025 FY Revenues-All Funds

| | | |
|------------------|-------------------|-----|
| GENERAL FUND | 10,019,451 | 35% |
| WATER/SEWER FUND | 17,527,250 | 62% |
| OTHER FUNDS | 816,275 | 3% |
| | 28,362,976 | |



ALL FUNDS REVENUE COMPARISONS

| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|------------------------------------|------------------|------------------|------------------|------------------|-------------------|
| GENERAL FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| Total Taxes | 2,518,953 | 2,689,338 | 3,115,522 | 3,500,023 | 3,879,653 |
| Total Permits/Fees | 741,377 | 781,100 | 1,068,317 | 1,036,000 | 1,161,475 |
| Total Shared Revenue | 774,450 | 811,728 | 902,150 | 1,043,296 | 915,910 |
| Total Charges for Services | 375,238 | 424,919 | 464,484 | 462,784 | 467,067 |
| Total Fines & Forfeitures | 118,782 | 130,217 | 145,599 | 152,206 | 156,733 |
| Total Misc. Revenue | 161,446 | 154,344 | 249,850 | 354,920 | 294,625 |
| Total Cash Balance Fwd/FB Reserves | 485,495 | 304,123 | 1,018,944 | 299,123 | 314,246 |
| CBF/Transfers/Other Sources | 1,448,212 | 1,594,306 | 2,085,119 | 2,408,272 | 2,829,742 |
| Total GF Revenue | 6,623,953 | 6,890,075 | 9,049,985 | 9,256,624 | 10,019,451 |

| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|------------------------------------|------------------|------------------|-------------------|------------------|-------------------|
| WATER/SEWER ENTERPRISE FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| Total Charges for Services | 3,118,456 | 3,246,100 | 4,050,899 | 4,335,753 | 4,456,228 |
| Total Misc. Revenue | 49,500 | 146,500 | 57,820 | 56,400 | 62,000 |
| Total Shared/Grant Revenue | 1,277,427 | 2,554,855 | 10,360,507 | 298,500 | 10,000,000 |
| Water/Sewer Impact Revenue | - | - | - | - | - |
| CBF/Transfers/Other Sources | 863,000 | 245,000 | 781,889 | 869,000 | 3,009,022 |
| Total W/S Revenues | 5,308,383 | 6,192,455 | 15,251,115 | 5,559,653 | 17,527,250 |

| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| RECREATION IMPACT FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| Impact Fees-Recreation | 50,800 | 35,000 | 150,000 | 100,000 | 200,000 |
| Interest Income | 200 | 200 | 70 | 3,600 | 2,500 |
| Cash Balance Forward | - | - | 110,000 | - | 97,500 |
| Total Sp Funds Revenue | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |

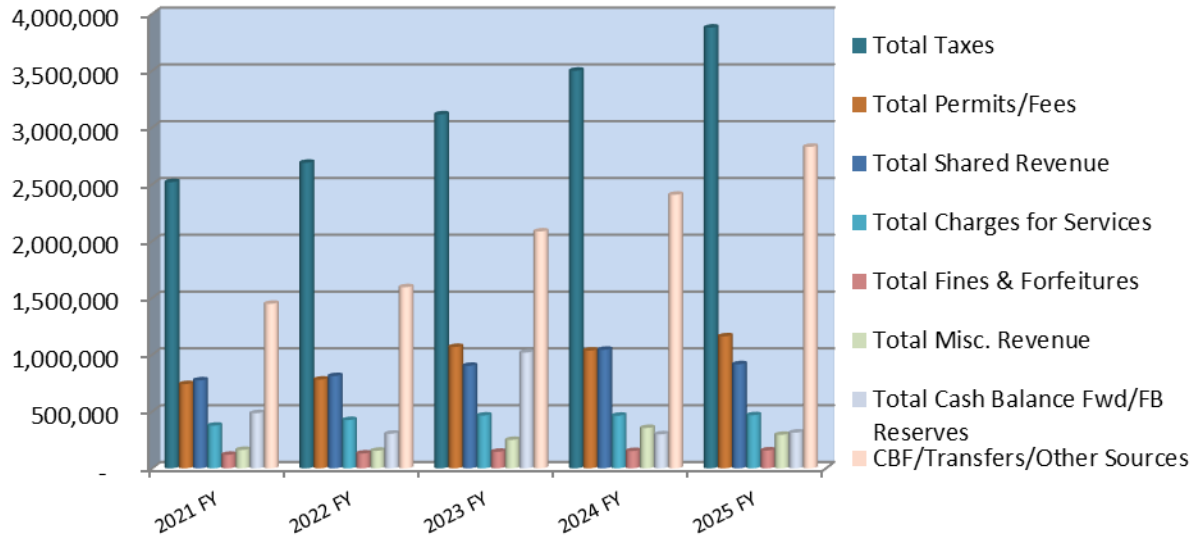
| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| POLICE IMPACT FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| Impact Fees-Police | | | 71,500 | 140,000 | 70,000 |
| Interest Income | | | 50 | 500 | 1,100 |
| Cash Balance Forward | | | - | - | - |
| Total Sp Funds Revenue | | | 71,550 | 140,500 | 71,100 |

| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| CRA FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| CRA Tax Revenue and Fees | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |

| | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| TOTAL REVENUES ALL FUNDS | 12,104,308 | 13,242,905 | 24,788,051 | 15,465,552 | 28,362,976 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

GENERAL FUND FIE YEAR REVENUE HISTORY

GENERAL FUND FIVE YEAR REVENUE HISTORY



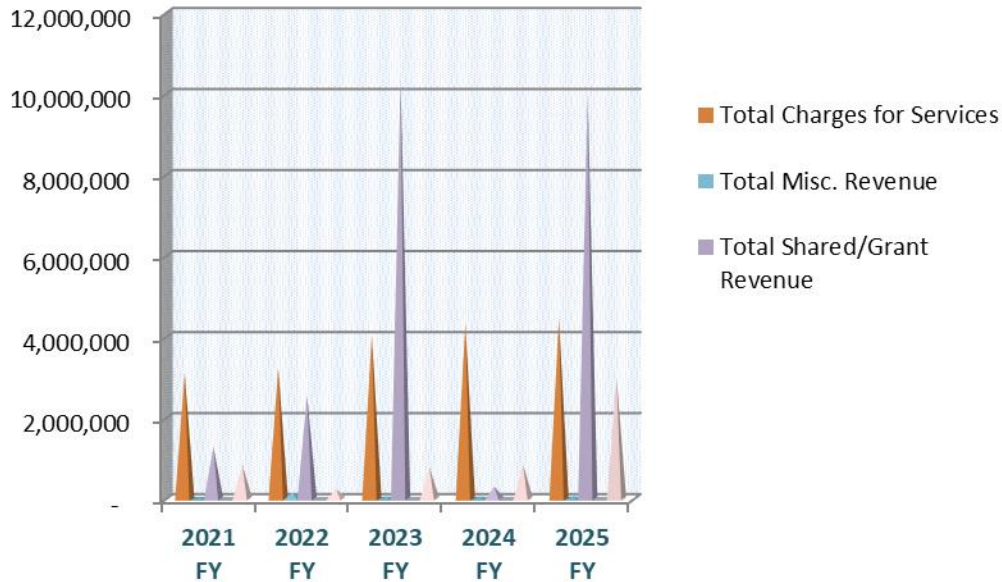
| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|------------------------------------|------------------|------------------|------------------|------------------|-------------------|
| GENERAL FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| Total Taxes | 2,518,953 | 2,689,338 | 3,115,522 | 3,500,023 | 3,879,653 |
| Total Permits/Fees | 741,377 | 781,100 | 1,068,317 | 1,036,000 | 1,161,475 |
| Total Shared Revenue | 774,450 | 811,728 | 902,150 | 1,043,296 | 915,910 |
| Total Charges for Services | 375,238 | 424,919 | 464,484 | 462,784 | 467,067 |
| Total Fines & Forfeitures | 118,782 | 130,217 | 145,599 | 152,206 | 156,733 |
| Total Misc. Revenue | 161,446 | 154,344 | 249,850 | 354,920 | 294,625 |
| Total Cash Balance Fwd/FB Reserves | 485,495 | 304,123 | 1,018,944 | 299,123 | 314,246 |
| CBF/Transfers/Other Sources | 1,448,212 | 1,594,306 | 2,085,119 | 2,408,272 | 2,829,742 |
| Total GF Revenue | 6,623,953 | 6,890,075 | 9,049,985 | 9,256,624 | 10,019,451 |

Note:

✚ The multi-million-dollar Police building and City Hall renovation projects were completed by the end of the 2018 fiscal year. The loan was paid off for the Police Department building at the end of 2020 using Local Option Sales Tax funds that ended in December 2020. That Sales Tax was extended in 2022, therefore you see the revenues go back up. In addition, you see the largest increase in total taxes in the 2025 budget over the five-year history of steadily increasing taxes. This is due to increasing residential and commercial property values along with stronger growth.

WATER/SEWER FIVE YEAR REVENUE HISTORY

WATER/SEWER FIVE YEAR REVENUE HISTORY



| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|------------------------------------|------------------|------------------|-------------------|------------------|-------------------|
| WATER/SEWER ENTERPRISE FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| Total Charges for Services | 3,118,456 | 3,246,100 | 4,050,899 | 4,335,753 | 4,456,228 |
| Total Misc. Revenue | 49,500 | 146,500 | 57,820 | 56,400 | 62,000 |
| Total Shared/Grant Revenue | 1,277,427 | 2,554,855 | 10,360,507 | 298,500 | 10,000,000 |
| Water/Sewer Impact Revenue | - | - | - | - | - |
| CBF/Transfers/Other Sources | 863,000 | 245,000 | 781,889 | 869,000 | 3,009,022 |
| Total W/S Revenues | 5,308,383 | 6,192,455 | 15,251,115 | 5,559,653 | 17,527,250 |

Note:

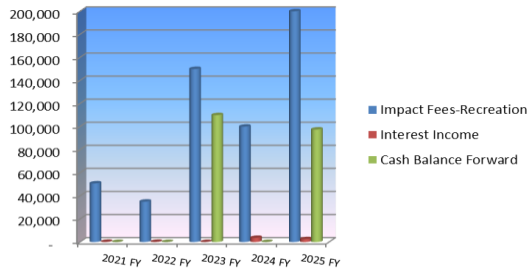
2019 & 2020 fiscal year included a 5% increase to the water and sewer rates/revenue. Added customers show a steady increase. The 2023 budget included the largest dollar amount of grant and loan funds in the City's history as a new well and upgrades to the water system were constructed.

In the 2024 fiscal year new projects from grant funding were minimal, however, the City obtained a \$30,000,000 SRF Loan through the Department of Environmental Protection to replace and upgrade the City's existing sewer treatment plant and system. Almost \$10,000,000 of these awarded funds are in the form of a grant and will reduce the loan amount to \$20,000,000. In the 2025 fiscal year the City begins this project.

OTHER REVENUE FUNDS FIVE YEAR REVENUE HISTORY

SPECIAL REVENUE FUND FIVE YEAR REVENUE HISTORY

| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| RECREATION IMPACT FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| Impact Fees-Recreation | 50,800 | 35,000 | 150,000 | 100,000 | 200,000 |
| Interest Income | 200 | 200 | 70 | 3,600 | 2,500 |
| Cash Balance Forward | - | - | 110,000 | - | 97,500 |
| Total Sp Funds Revenue | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |



Note: Houses continue to be constructed, therefore this Revenue is probably understated in 2025. In the 2025 budget the entire \$300,000 will be transferred to pay for Park improvements for Lake Lillian and Cherokee Parks.

In 2023 a new Police Impact Fee Fund was added. Below is the estimated revenue for 2024 and 2025. These funds will go to reserves for future uses.

| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| POLICE IMPACT FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| Impact Fees-Police | | | 71,500 | 140,000 | 70,000 |
| Interest Income | | | 50 | 500 | 1,100 |
| Cash Balance Forward | | | - | - | - |
| Total Sp Funds Revenue | | | 71,550 | 140,500 | 71,100 |

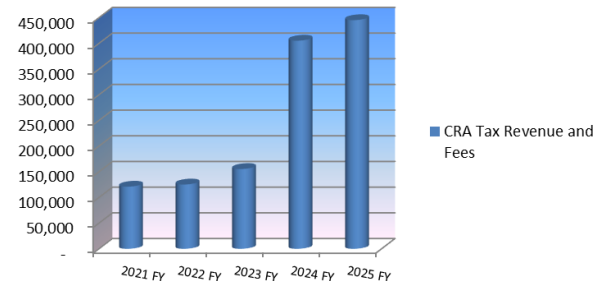
| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| CRA FUND | 2021 FY | 2022 FY | 2023 FY | 2024 FY | 2025 FY |
| CRA Tax Revenue and Fees | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |

Note:

2025 fiscal year shows clearly that the value of property in the CRA is increasing.

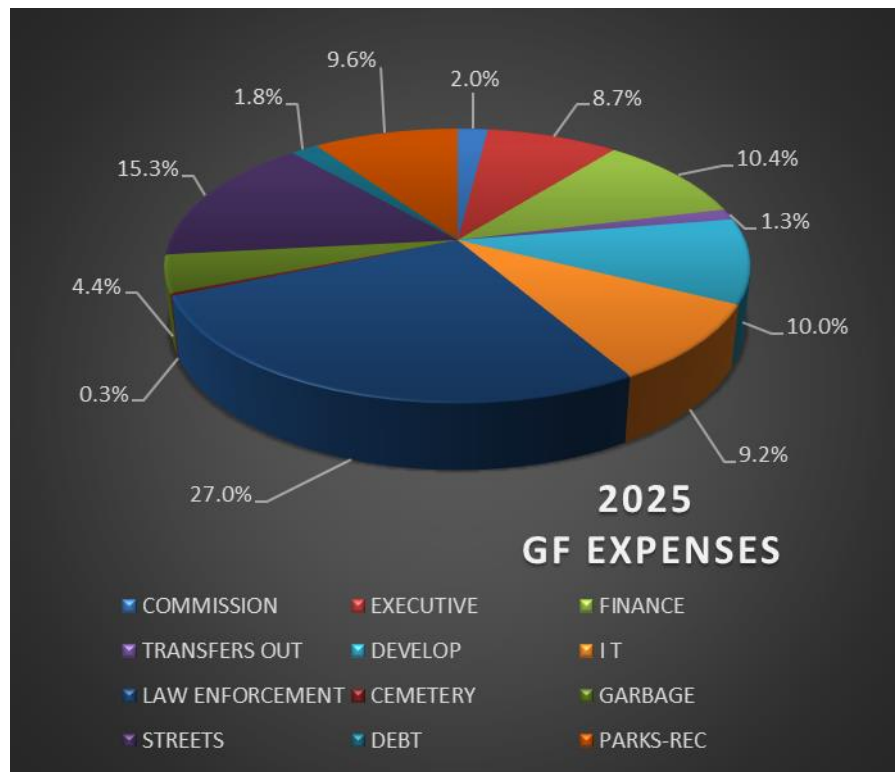
In the 2025 fiscal year, the CRA revenue will be transferred to the General Fund for improvements to Cherokee Park.

CRA Tax Revenue and Fees

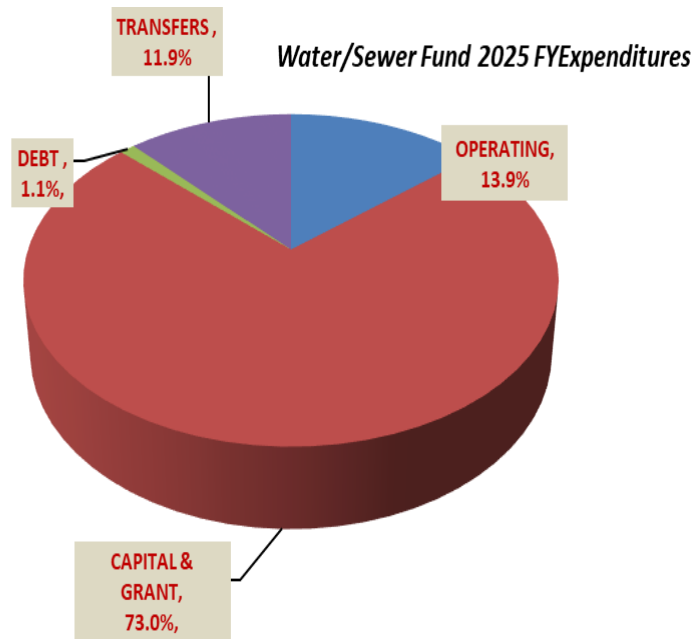


2025 FY GENERAL FUND **EXPENSE** COMPARISONS

| | FY 2025 GF EXPENDITURES | |
|------------------------|----------------------------|-------|
| COMMISSION | 196,461 | 2.0% |
| EXECUTIVE | 869,346 | 8.7% |
| FINANCE | 1,046,083 | 10.4% |
| DEVELOPMENT SERVICES | 997,420 | 10.0% |
| INFORMATION TECHNOLOGY | 925,257 | 9.2% |
| LAW ENFORCEMENT | 2,709,697 | 27.0% |
| CEMETERY | 27,250 | 0.3% |
| GARBAGE/SOLID WASTE | 442,967 | 4.4% |
| ROADS & STREETS | 1,531,604 | 15.3% |
| RECREATION | 964,807 | 9.6% |
| DEBT SERVICE | 177,663 | 1.8% |
| TRANSFERS OUT | 130,896 | 1.3% |
| | 10,019,451 | |



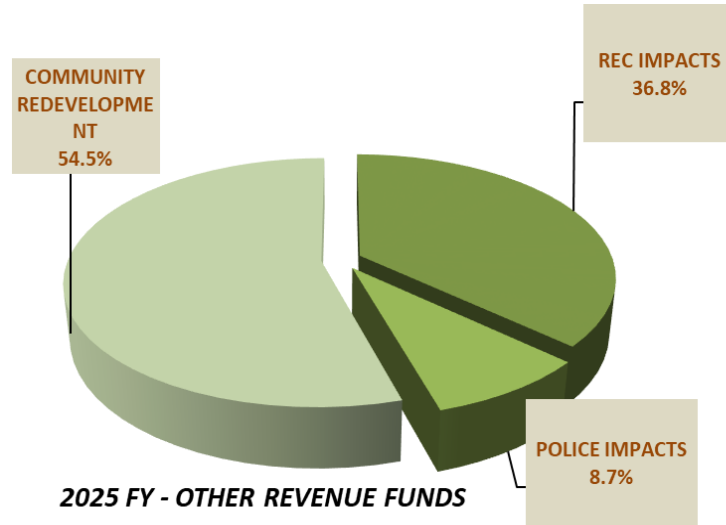
2025 FY WATER/SEWER **EXPENSE** COMPARISONS



| | FY 2025 W/S EXPENDITURES | |
|------------------------|-----------------------------|-------|
| OPERATING EXPENSES | 2,437,833 | 13.9% |
| CAPITAL OUTLAY | 12,800,000 | 73.0% |
| DEBT SERVICE | 199,675 | 1.1% |
| TRANSFERS OUT/RESERVES | 2,089,742 | 11.9% |
| | 17,527,250 | |

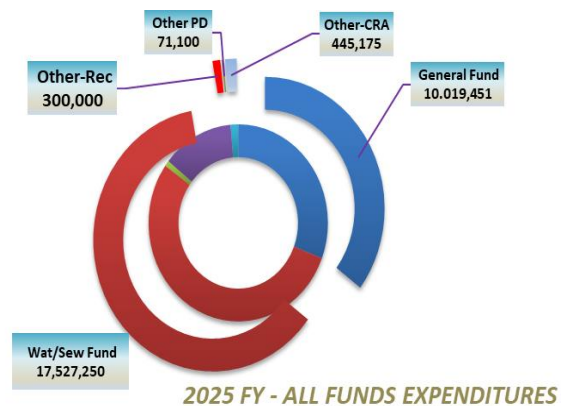
2025 FY OTHER FUNDS **EXPENSE** COMPARISONS

| FY 2025 OTHER FUNDS EXPENDITURES | | |
|----------------------------------|----------------|-------|
| REC IMPACTSS | 300,000 | 36.8% |
| POLICE IMPACTS | 71,100 | 8.7% |
| CRA CAPITAL | 445,175 | 54.5% |
| REC IMPACTS & CRA | <u>816,275</u> | |



ALL FUNDS **EXPENSE** COMPARISONS

| FY 2025 OTHER FUNDS EXPENDITURES | | |
|----------------------------------|----------------|-------|
| REC IMPACTSS | 300,000 | 36.8% |
| POLICE IMPACTS | 71,100 | 8.7% |
| CRA CAPITAL | 445,175 | 54.5% |
| REC IMPACTS & CRA | <u>816,275</u> | |



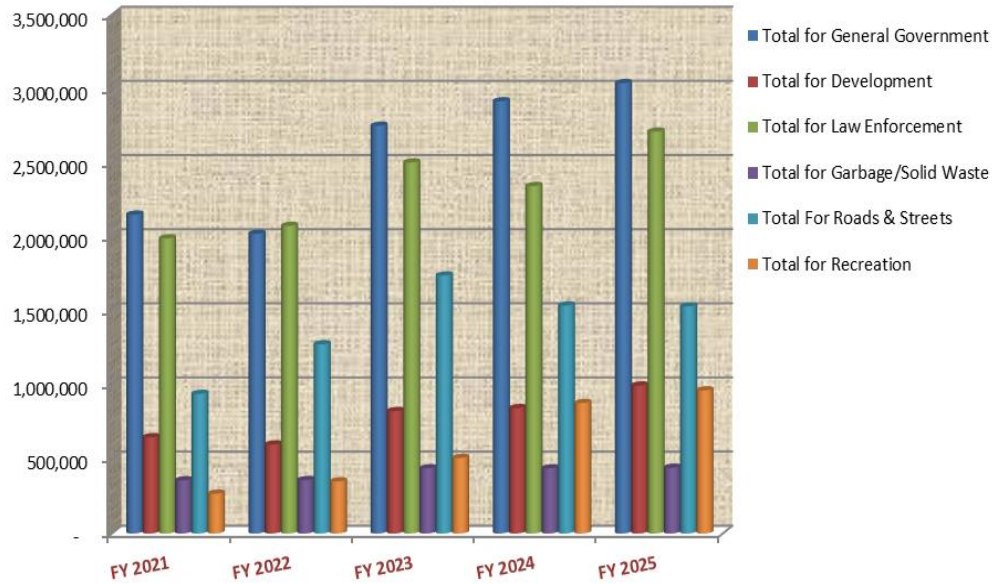
ALL FUNDS FIVE YEAR **EXPENSE** COMPARISONS

(Cont)

| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund Expenses | | | | | |
| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Total for General Government | 2,150,152 | 2,020,913 | 2,749,332 | 2,914,521 | 3,037,147 |
| Total for Development | 648,653 | 599,768 | 824,801 | 844,977 | 997,420 |
| Total for Law Enforcement | 1,989,854 | 2,074,135 | 2,502,184 | 2,342,777 | 2,709,697 |
| Total for Cemetery | 25,700 | 33,490 | 26,259 | 7,223 | 27,250 |
| Total for Garbage/Solid Waste | 358,238 | 360,000 | 438,984 | 438,984 | 442,967 |
| Total For Roads & Streets | 941,278 | 1,275,783 | 1,739,282 | 1,537,298 | 1,531,604 |
| Total for Recreation | 268,364 | 351,198 | 509,059 | 879,568 | 964,807 |
| Total for Debt Service | 177,663 | 177,663 | 177,663 | 177,663 | 177,663 |
| Total for Transfers Out | 64,051 | 65,725 | 82,421 | 113,613 | 130,896 |
| Total GF Expenditures | 6,623,953 | 6,890,075 | 9,049,985 | 9,256,624 | 10,019,451 |
| | | | | | |
| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
| W/S Fund Expenses | | | | | |
| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Total Salaries & Benefits | 638,809 | 696,339 | 836,298 | 1,033,614 | 1,108,306 |
| Total Operating Expense | 999,137 | 1,057,479 | 1,242,426 | 972,500 | 12,800,000 |
| Total Capital Outlay | 2,180,945 | 2,799,855 | 11,147,596 | 1,182,500 | 1,182,500 |
| Total Debt Service | 198,780 | 199,676 | 199,676 | 199,676 | 199,675 |
| Total Transfers out | 1,290,712 | 1,439,106 | 1,825,119 | 1,908,272 | 2,089,742 |
| Total W/S Expenses | 5,308,383 | 6,192,455 | 15,251,115 | 5,559,653 | 17,527,250 |
| | | | | | |
| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
| PARKS IMPACT FEES | | | | | |
| Expenses | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Expenses/Transfers Out | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |
| Total Sp Funds Expenses | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |
| | | | | | |
| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
| POLICE IMPACT FEES | | | | | |
| Expenses | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Expenses/Transfers Out | | | 71,550 | 140,500 | 71,100 |
| Total Sp Funds Expenses | | | 71,550 | 140,500 | 71,100 |
| | | | | | |
| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
| CRA Fund Expenses | | | | | |
| Expenses | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Expenses/Transfers Out | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| Total CRA Fund | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| | | | | | |
| TOTAL EXPENSE ALL FUNDS | 12,104,308 | 13,242,905 | 24,788,051 | 15,465,552 | 28,362,976 |

GENERAL FUND FIVE YEAR EXPENSE HISTORY

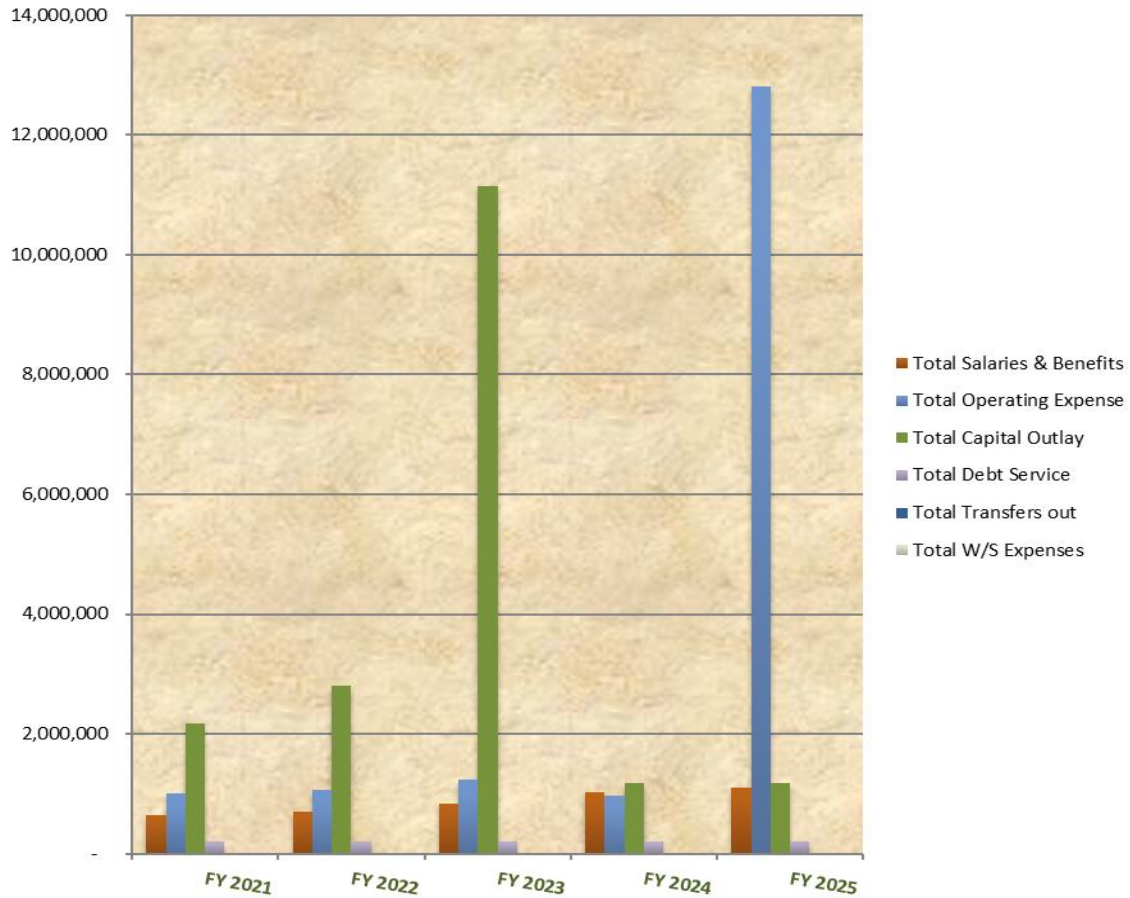
GENERAL FUND FIVE YEAR EXPENDITURE HISTORY



| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|-------------------------------|------------------|------------------|------------------|------------------|-------------------|
| General Fund Expenses | | | | | |
| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Total for General Government | 2,150,152 | 2,020,913 | 2,749,332 | 2,914,521 | 3,037,147 |
| Total for Development | 648,653 | 599,768 | 824,801 | 844,977 | 997,420 |
| Total for Law Enforcement | 1,989,854 | 2,074,135 | 2,502,184 | 2,342,777 | 2,709,697 |
| Total for Cemetery | 25,700 | 33,490 | 26,259 | 7,223 | 27,250 |
| Total for Garbage/Solid Waste | 358,238 | 360,000 | 438,984 | 438,984 | 442,967 |
| Total For Roads & Streets | 941,278 | 1,275,783 | 1,739,282 | 1,537,298 | 1,531,604 |
| Total for Recreation | 268,364 | 351,198 | 509,059 | 879,568 | 964,807 |
| Total for Debt Service | 177,663 | 177,663 | 177,663 | 177,663 | 177,663 |
| Total for Transfers Out | 64,051 | 65,725 | 82,421 | 113,613 | 130,896 |
| Total GF Expenditures | 6,623,953 | 6,890,075 | 9,049,985 | 9,256,624 | 10,019,451 |

WATER/SEWER FIVE YEAR EXPENSE HISTORY

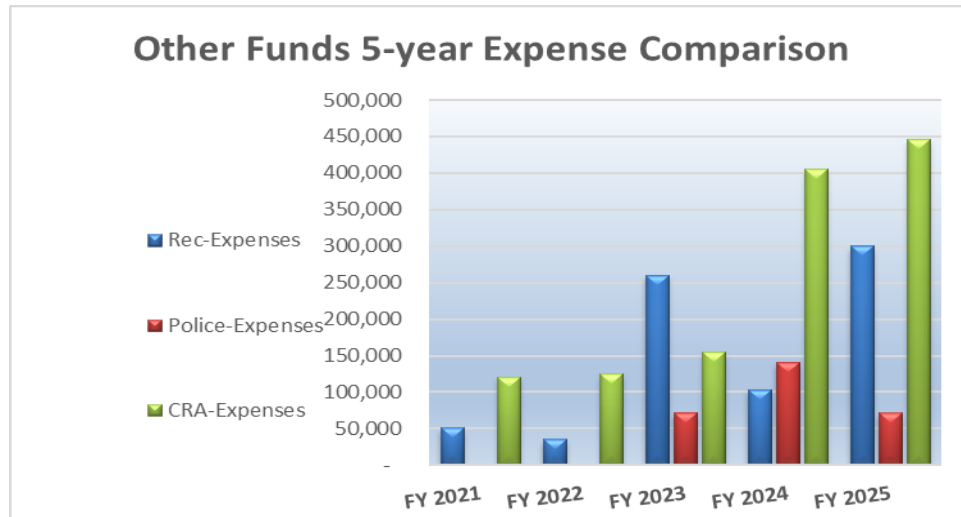
WATER/SEWER FUND FIVE YEAR EXPENDITURE HISTORY



| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|---------------------------|------------------|------------------|-------------------|------------------|-------------------|
| W/S Fund Expenses | | | | | |
| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Total Salaries & Benefits | 638,809 | 696,339 | 836,298 | 1,033,614 | 1,108,306 |
| Total Operating Expense | 999,137 | 1,057,479 | 1,242,426 | 972,500 | 12,800,000 |
| Total Capital Outlay | 2,180,945 | 2,799,855 | 11,147,596 | 1,182,500 | 1,182,500 |
| Total Debt Service | 198,780 | 199,676 | 199,676 | 199,676 | 199,675 |
| Total Transfers out | 1,290,712 | 1,439,106 | 1,825,119 | 1,908,272 | 2,089,742 |
| Total W/S Expenses | 5,308,383 | 6,192,455 | 15,251,115 | 5,559,653 | 17,527,250 |

OTHER FUNDS FIVE YEAR EXPENSE HISTORY

OTHER FUNDS-RECREATION IMPACT FEES- FIVE YEAR EXPENDITURE HISTORY



| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| PARKS IMPACT FEES | | | | | |
| Expenses | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Expenses/Transfers Out | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |
| Total Sp Funds Expenses | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |

| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| POLICE IMPACT FEES | | | | | |
| Expenses | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Expenses/Transfers Out | | | 71,550 | 140,500 | 71,100 |
| Total Sp Funds Expenses | | | 71,550 | 140,500 | 71,100 |

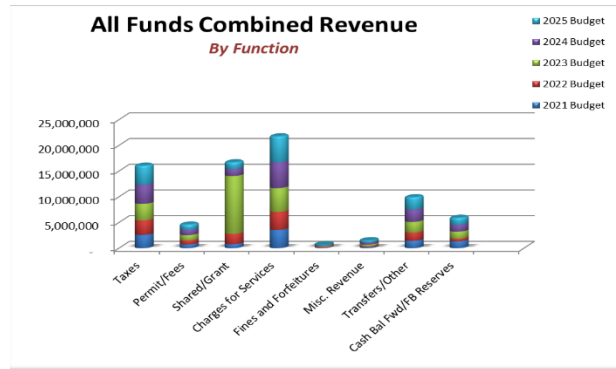
| Account Description | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| CRA Fund Expenses | | | | | |
| Expenses | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Expenses/Transfers Out | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| Total CRA Fund | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |

Note: The Police Impact Fees is a new fund implemented in the 2022 fiscal year.

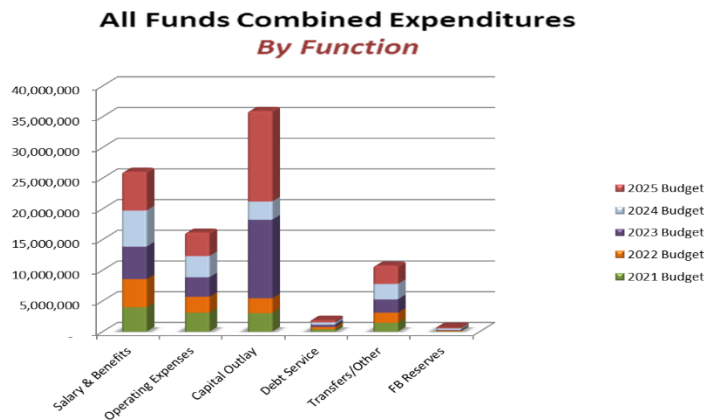
Note: A rate study and Systems Development Charges Study began in the 2024 fiscal year and is anticipated to be completed and implemented in the 2025 fiscal year.

All FUNDS 2025 FY (BY FUNCTION)

| All Funds Combined Revenue (by function) | | | | | |
|--|-----------|-----------|------------|-----------|-----------|
| Account | 2021 | 2022 | 2023 | 2024 | 2025 |
| Description | Budget | Budget | Budget | Budget | Budget |
| Taxes | 2,578,025 | 2,814,513 | 3,240,853 | 3,717,718 | 3,717,718 |
| Permit/Fees | 741,377 | 781,100 | 1,028,317 | 1,036,000 | 1,036,000 |
| Shared/Grant | 774,377 | 2,011,728 | 11,262,657 | 1,341,796 | 1,341,796 |
| Charges for Services | 3,544,694 | 3,503,575 | 4,651,843 | 5,042,637 | 5,042,637 |
| Fines and Forfeitures | 118,782 | 130,217 | 145,599 | 152,206 | 152,206 |
| Misc. Revenue | 210,946 | 190,244 | 307,670 | 411,320 | 411,320 |
| Transfers/Other | 1,448,212 | 1,594,306 | 2,085,119 | 2,408,272 | 2,408,272 |
| Cash Bal Fwd/FB Rese | 1,348,495 | 515,274 | 1,357,442 | 1,355,603 | 1,355,603 |



| All Funds Combined Expenditure (by function) | | | | | |
|--|-----------|-----------|------------|-----------|------------|
| Account | 2021 | 2022 | 2023 | 2024 | 2025 |
| Description | Budget | Budget | Budget | Budget | Budget |
| Salary & Benefits | 3,976,575 | 4,561,128 | 5,294,597 | 5,894,021 | 6,294,752 |
| Operating Expenses | 3,084,376 | 2,596,403 | 3,160,152 | 3,455,807 | 3,828,635 |
| Capital Outlay | 3,002,502 | 2,441,700 | 12,776,596 | 2,971,000 | 14,734,095 |
| Debt Service | 376,444 | 377,340 | 377,339 | 377,339 | 377,338 |
| Transfers/Other | 1,462,263 | 1,624,831 | 2,167,610 | 2,521,885 | 2,960,638 |
| FB Reserves | 50,000 | 96,647 | 133,200 | 245,500 | 167,518 |



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

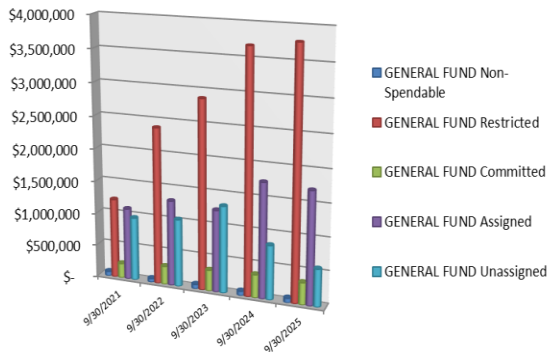
Fund Balance Budget Amendments must be approved by the City Commission after recommendation by the City Clerk/Administrator. Anticipated use of funds in the upcoming fiscal year will be included as part of the budget process as a Fund Balance Forward.

FUND BALANCE HISTORY

| FUND BALANCE/NET POSITION HISTORY | | | | | |
|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
| | Audited Fund Bal. 9/30/2021 | Audited Fund Bal. 9/30/2022 | Audited Fund Bal. 9/30/2023 | Projected Fund Bal. 9/30/2024 | Projected Fund Bal. 9/30/2025 |
| GENERAL FUND | | | | | |
| Non-Spendable | \$ 65,619 | \$ 53,724 | \$ 65,731 | \$ 65,931 | \$ 65,931 |
| Restricted | 1,222,163 | 2,390,797 | 2,882,351 | 3,683,192 | 3,777,192 |
| Committed | 222,459 | 277,133 | 319,282 | 352,515 | 335,515 |
| Assigned | 1,100,133 | 1,306,919 | 1,251,109 | 1,753,109 | 1,714,328 |
| Unassigned | 971,406 | 1,034,397 | 1,326,862 | 826,862 | 571,412 |
| | \$ 3,581,780 | \$ 5,062,970 | \$ 5,845,335 | \$ 6,681,609 | \$ 6,464,378 |

| | Audited Net. Position 9/30/2021 | Audited Net. Position 9/30/2022 | Audited Net. Position 9/30/2023 | Projected Net. Position 9/30/2024 | Projected Net. Position 9/30/2025 |
|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| WATER/SEWER FUND | | | | | |
| Restricted Cash & Cash Equivalent | 4,343,792 | 5,265,052 | 7,296,415 | 8,359,638 | 6,259,638 |
| Cash & Cash Equivalents | 3,703,697 | 2,811,921 | 3,059,932 | 2,871,340 | 2,662,318 |
| | \$ 8,047,489 | \$ 8,076,973 | \$ 10,356,347 | \$ 11,230,978 | \$ 8,921,956 |

General Fund - Fund Balance 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

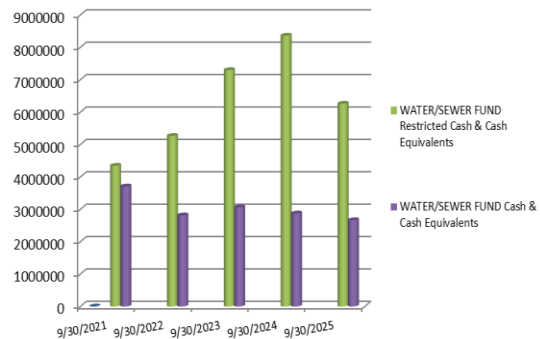
and Lab, the construction of a Community Center and upgrades to the Water and Sewer Systems.

(In the 2022 ending balances the Federal Recovery Funds are depicted and in 2024 they are spent on the re-rating of the Sewer Treatment Plant)

In 2025 GF Fund Balance has very little being spent for projects or for balancing the budget.

Water/Sewer uses Water and Sewer reserved impact Fees to fund large projects in the 2025 fiscal year budget.

Water/Sewer Net Position History





2025 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 two to 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. Early in the 2024 fiscal year a *Visioning* session was held with the community. The City of Bellevue has never experienced the growth the City is currently on the cusp of experiencing and the City Commission, City Administrator and Department Heads want to make sure that growth moves the City in the best way forward.

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 2025 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. This same tax is up for consideration in November 2024, but this time for a twenty-year time period.
- ❖ *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 in previous years, in the 2025 fiscal year we are now seeing a substantial increase which could be connected to the City's growth.

THE IMPACT OF ECONOMIC FACTORS (Cont)

- ❖ *Millage rate.* In the 2025 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 seven 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 2025 fiscal year budget with strategic goals that will determine incentives for increased annexation of property along the utility line, and how the growth will affect 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 2025 fiscal year budget, the City's oldest section and the core section of the City-the Lake Lillian Park and Cherokee Park areas.
- ❖ *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. 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 2025 budget there is no increase to rates. Growth is helping the City keep up with increased operating costs, however, in 2024 a new rate study was completed with recommendations to increase rates, partly looking at debt repayment for expansions of both water and sewer. This will be discussed in 2025.
- ❖ *2025 General Fund Budget.* In the 2025 budget the General Fund sees substantial increases in operational expenses from the previous year, with an increase in payroll and benefit operations as the employee base was increased in July of 2022 to meet the \$15 minimum State requirement in year two, of the five-year time frame. This was also done to hopefully better fill vacant positions. With less available money, stronger attention must be paid to performance budgeting. The City understands there may not be 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. The July 2022 increase was also for the 2023 fiscal year so there was no adjustment for employees in the 2023 budget. Again, the City has now met the mandated \$15/hour minimum. To keep the 2019 pay study paygrades and existing salaries within those paygrades in line, the City increased hourly employees 26% and salary employees 18%. 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 increase to the paygrades will aid in meeting employee hiring and in maintaining employees. In the 2025 budget a 3% increase will be awarded to all employees the first of October.

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. The City saw interest increase in the 2023 and anticipates that to hold in the 2025 fiscal year. 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. Safety and Liquidity are top priorities in how the City conservatively invests its money.

Historical analysis, along with future forecasting is included in budget preparations as to the operational cost that includes purchasing equipment and products. The 2025 fiscal year budget maintains a similar level of operational costs, with capital cost in the General Fund limited to projects covered by the Local Option Sales Tax in Police, Streets, Sidewalks and Drainage. Projects in the Water/Sewer Fund were large in 2023 with over 15 million dollars in expense. These projects are covered by loans and grant funds, therefore, having a minimal effect on the funds cash for operating expenses. In the 2025 budget funding for a thirty million-dollar sewer expansion project has been obtained with almost 10 million dollars forgiven/grant funds and a remaining debt of 20 million to be paid out over thirty years at less than one percent. That project begins in 2025 and a portion is included in the 2025 budget.

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.

As part of the water/sewer rate study in 2024, the City will look at structuring the debt payment on its large projects out of water/sewer development/connection fees. This supports future citizens paying for their portion of the plant expansion that is primarily needed for future growth.

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). In the 2025 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 2025 fiscal year no rate increase is included, however, a rate increase and a system development charge will be considered.

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 2021-2025 fiscal year revenue trends, along with analysis of future revenue forecasts.

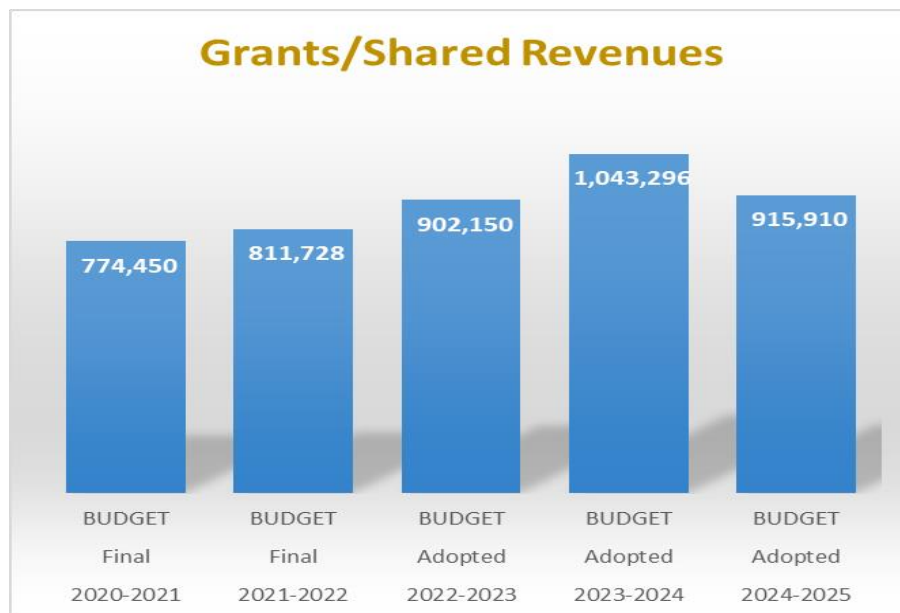
| Ad Valorem Tax (Bellevue Property Taxes) | | |
|---|--|--|
| Source: | Collection & Distribution: | Analysis and Projections: |
| Marion County Property Appraiser determines property value within the City of Bellevue and applies the Millage set by the City of Bellevue to determine the annual tax collection. The City budgets 95-98% 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 2.7 million dollars. 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 2024/2025 FY to 5.0000/1,000 of property value, still a low millage rate. |
| | | 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). Increased growth tax dollars increase a 5 mil rate over the rolled back rate, therefore, when that same millage rate brings in more dollars (because of growth and increased property values) it is considered a tax increase and must be advertised as such. |



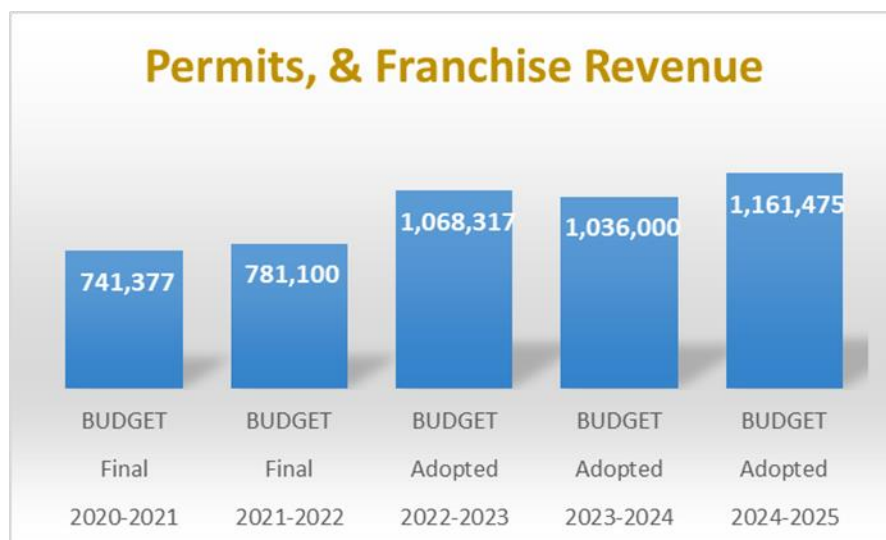
| Other Tax Revenue | | |
|--|--|--|
| Source: | Collection & Distribution: | Analysis and Projections: |
| Taxes (other than Ad Valorem/Property Taxes) are made up of Gas Taxes, Utility Taxes and Business Taxes. | Sales & Gas Taxes are collected by the State of Florida who distributes a portion directly 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 slightly increased. Sales Tax revenue is anticipated to slightly increase due to a State law change that charges sales tax on Internet Sales. |
| | 1 cent Sales Taxes The voter of Marion County added a 1 cent, 4 year sales tax that expired in December of 2020. The voters renewed another 4 years of this tax that is designated for Police Capital and Transportation infrastructure. | This tax has been a major help to the City for projects where money is not usually available in any large amounts. In the 2025 budget this money will help in road/street and drainage projects. |
| | Utility Taxes are collected by the Utilities (Electric & Gas) and distributed by the companies to the City. | This helps in offsetting the cost of utility services to the City. |
| | 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. |



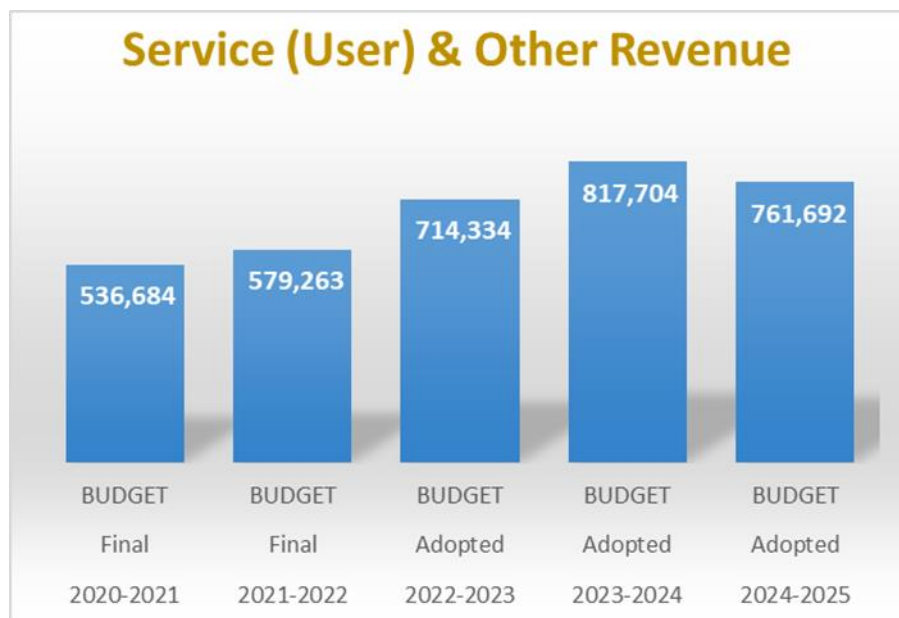
| Grants/Shared Revenue | | |
|--|---|---|
| Source: | Collection & Distribution: | Analysis and Projections: |
| State Shared Revenue consist of Sales Taxes, Licenses and other Fees collected by the State of Florida and split with counties and cities via a formula that includes population and what is earned within the jurisdiction. Additionally, USDA and FDLE (Police) grants help offset the cost of Police vehicles and | 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 2025 fiscal year due to sales tax now being charged on all Internet sales. |



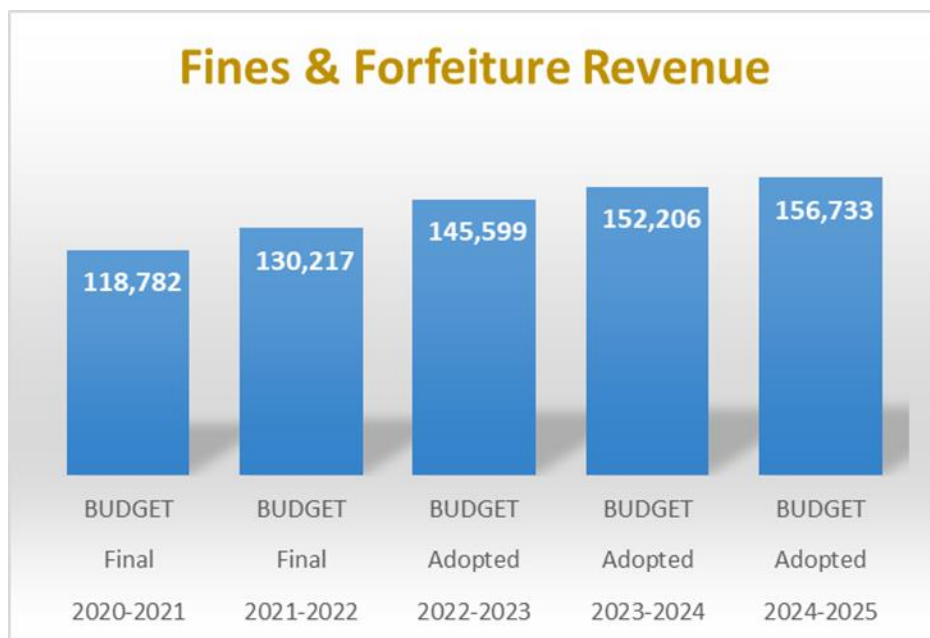
| Permits & Franchise Revenue | | |
|---|---|---|
| Source: | Collection & Distribution: | Analysis and Projections: |
| Building Permits, Utility & Garbage Franchise and Miscellaneous Fees are created by the City through agreements and fee structures. | The City collects and controls these fees to the 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 18.56/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 in construction phases in 2025, 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 increase. This primarily is reflected on the amount of tickets written. In 2019 reimbursement by Marion County for the new School Resource Officer that is a member of the Bellevue Police force began. 2020-2021 was when COVID hit pretty hard and some businesses were shut down for a short time. We see a more level increase in 2025 due to the increase in the resource officers salary. |



| 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. These were assessed in 2019 & 2020 fy and, with growth the City has not raised the rates since that time. A new rate study will be completed in 2025 and a 3 to 5 year rate increase will be considered. Some of this will be needed to pay back a future 20 million dollar debt for the sewer plant expansion. |
| | 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 took a hit due to COVID-19 when collection of fees and penalties were suspended. New homes helped offset that loss and continue to keep the need for rate increases at bay. In 2025 the Commission will consider a systems development fee increase to help pay back water and sewer debt. |
| | Water and sewer must also pay for its use of General Fund personnel, equipment, buildings, etc. | The spike in the 2023 and 2025 revenue are due to the large water and sewer projects. |



LONG-RANGE FINANCIAL PLANNING-GENERAL FUND

LONG-RANGE FINANCIAL PLANNING *(Based on Budget projections, discussion & Commission Direction)*

| GENERAL FUND | | 2023 | 2024 | 2025 | 2026 | 2027 |
|--------------|----------------------------|-----------|-----------|------------|------------|------------|
| Revenue | | Budget | Budget | Budget | Projected | Projected |
| | Total Taxes | 3,115,522 | 3,500,023 | 3,879,653 | 3,918,450 | 3,957,634 |
| | Total Permits/Fees | 1,068,317 | 1,036,000 | 1,161,475 | 1,173,090 | 1,184,821 |
| | Total Shared Revenues | 902,150 | 1,043,296 | 915,910 | 925,069 | 934,320 |
| | Total Charges for Services | 464,484 | 462,784 | 467,067 | 471,738 | 476,455 |
| | Total Fines & Forfeitures | 145,599 | 152,206 | 156,733 | 158,300 | 159,883 |
| | Total Misc. Revenues | 249,850 | 354,920 | 294,625 | 297,571 | 300,547 |
| | Total Transfers In | 3,104,063 | 2,707,395 | 3,143,988 | 3,175,428 | 3,207,182 |
| | <i>Total Revenue</i> | 9,049,985 | 9,256,624 | 10,019,451 | 10,119,646 | 10,220,842 |
| Expenditures | | | | | | |
| | Total General Government | 2,926,995 | 3,092,184 | 3,214,810 | 3,407,699 | 3,612,161 |
| | Total Development | 824,801 | 844,977 | 997,420 | 1,057,265 | 1,120,701 |
| | Total Law Enforcement | 2,502,184 | 2,342,777 | 2,709,697 | 2,872,279 | 3,044,616 |
| | Total Cemetery | 26,259 | 7,223 | 27,250 | 10,000 | 10,000 |
| | Total Garbage/Solid Waste | 438,984 | 438,984 | 442,967 | 447,397 | 451,871 |
| | Total Roads & Streets | 1,739,282 | 1,537,298 | 1,631,604 | 1,680,552 | 1,730,969 |
| | Total Recreation | 509,059 | 879,568 | 964,807 | 993,751 | 1,023,564 |
| | Total Transfer Out | 82,421 | 113,613 | 130,896 | 134,823 | 138,868 |
| | <i>Total Expenditures</i> | 9,049,985 | 9,256,624 | 10,119,451 | 10,603,766 | 11,132,748 |

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 seven years.

LONG-RANGE FINANCIAL PLANNING-WATER/SEWER

| LONG-RANGE FINANCIAL PLANNING (Based on Budget projections, discussion & Commission Direction) | | | | | | |
|---|--|-------------------|------------------|-------------------|-------------------|-------------------|
| WATER/SEWER FUND | | 2023 | 2024 | 2025 | 2026 | 2027 |
| Revenue | | Budget | Budget | Budget | Projected | Projected |
| Total Charges for Services | | 4,050,899 | 4,335,753 | 4,456,228 | 4,523,071 | 4,590,917 |
| Total Misc. Revenue | | 57,820 | 56,400 | 62,000 | 62,930 | 63,874 |
| Total Shared/Grant Revenue | | 10,360,507 | 298,500 | 10,000,000 | | |
| Water/Sewer Impact Rev | | | | | | |
| Total Transfers In | | 781,889 | 869,000 | 3,009,022.00 | 3,099,293 | 3,192,271 |
| Total Revenue | | 15,251,115 | 5,559,653 | 17,527,250 | 7,685,294 | 7,847,063 |
| Expenditures | | | | | | |
| Salaries & Benefits | | 836,298 | 1,033,614 | 1,108,306 | 1,141,555 | 1,175,802 |
| Operational Expenses | | 1,242,426 | 1,235,591 | 1,329,527 | 1,369,413 | 1,410,495 |
| Capital Expenses | | 11,147,596 | 1,182,500 | 12,800,000 | 13,184,000 | 13,579,520 |
| Debt Expenses | | 199,676 | 199,676 | 199,675 | 205,665 | 211,835 |
| Total Transfers Out | | 1,825,119 | 1,908,272 | 2,089,742 | 2,152,434 | 2,217,007 |
| Total Expenditures | | 15,251,115 | 5,559,653 | 17,527,250 | 18,053,068 | 18,594,660 |

The City in 2019 and 2020 implemented the results of its rate study by adjusting 5% on water/sewer revenues each year. 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 2024 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 2024 & 2025 fiscal year budgets.

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.

The City applied for aid in constructing a new water well and plant and related infrastructure. This project came in at almost 6 million dollars with close to half of that cost forgiven or in grant funding. The City obtained 30 million dollars of State Revolving Fund loans/forgiveness money to prepare for an expansion of the existing sewer plant and system. These projects could 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, substantiating the mix of rates and system development charges to aid in paying the debt payments over the next thirty years. The City sees continual evaluation necessary over the next five to fifteen years to insure growth impacts are correctly addressed.

LONG-RANGE FINANCIAL PLANNING-OTHER FUNDS

| LONG-RANGE FINANCIAL PLANNING (Based on Budget projections, discussion & Commission Direction) | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|
| OTHER FUNDS-REC IMPACTS | 2023 | 2024 | 2025 | 2026 | 2027 |
| Revenue | Budget | Budget | Budget | Projected | Projected |
| Impact Fee Revenue | 260,000 | 3,600 | 2,500 | 2,538 | 2,576 |
| Other Revenue | 70 | 100,000 | 297,500 | 301,963 | 306,492 |
| Total Revenue | 260,070 | 103,600 | 300,000 | 304,500 | 309,068 |
| Expenditures | | | | | |
| Capital Expenses | | | | | |
| Transfer Out | 260,070 | 103,600 | 300,000 | 304,500 | 309,068 |
| Total Expenditures | 260,070 | 103,600 | 300,000 | 304,500 | 309,068 |
| OTHER FUNDS-POLICE IMPACTS | 2023 | 2024 | 2025 | 2026 | 2027 |
| Revenue | Budget | Budget | Budget | Projected | Projected |
| Impact Fee Revenue | 71,500 | 140,000 | 70,000 | 71,050 | 72,116 |
| Other Revenue | 50 | 500 | 1,100 | 1,117 | 1,133 |
| Total Revenue | 71,550 | 140,500 | 71,100 | 72,167 | 73,249 |
| Expenditures | | | | | |
| Capital Expenses | | | | | |
| Transfer Out | 71,550 | 140,500 | 71,100 | 72,167 | 73,249 |
| Total Expenditures | 71,550 | 140,500 | 71,100 | 72,167 | 73,249 |
| OTHER FUNDS-CRA | 2023 | 2024 | 2025 | 2026 | 2027 |
| Revenue | Budget | Budget | Budget | Projected | Projected |
| Property Taxes | 155,281 | 214,047 | 243,205 | 246,853 | 250,556 |
| Other Revenue | 50 | 191,128 | 201,970 | 205,000 | 208,075 |
| Total Revenue | 155,331 | 405,175 | 445,175 | 451,853 | 458,630 |
| Expenditures | | | | | |
| Operational Expenses | 5,175 | 5,175 | 5,175 | 5,253 | 5,331 |
| Expenses/Transfers Out | 150,156 | 400,000 | 440,000 | 446,600 | 453,299 |
| Total Expenditures | 155,331 | 405,175 | 445,175 | 451,853 | 458,630 |

The City saved Recreation Impacts and in 2016 used them to construct a Splash Pad and a tot playground in 2019. In 2021 & 2022 funds were used for event pedestals and electricity around Lake Lillian. This Special Revenue fund is made up of Recreation Impact Fees derived from the construction of new houses. In the 2023 fiscal year budget the City completed a dock at Lake Lillian and upgraded the master study of Lake Lillian and Cherokee Park. In 2025 the City will focus on the revitalization of the Cherokee Park area.

The 2023 fiscal year saw the new Police Impact Fee added. Funds in this revenue source will go into reserves for future projects. The new growth will support future public safety and related facilities and equipment that is needed due to that new growth.

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 2023 murals, sidewalks and landscaping were completed along with demolition of the old Chamber building at City Hall Park and the old Community building at Cherokee Park. These CRA funds will help the City immensely in moving the revitalization of these areas forward.

LONG-RANGE FINANCIAL PLANNING

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 2025. The City will need to look closely over the next few years to determine if that will be enough to cover expenses. The anticipated immense new growth may aid in maintaining that millage, however, new growth will bring with it the need to address building capacities and employee additions.

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.

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

2025 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: (prioritized for 2025 fiscal year below)

1. City Perception/Image (especially as the City grows)
2. Economic Development
3. Annexation
4. Parks and Recreation
5. Traffic/Transportation

Strategic Plan Accomplishments:

City Perception/Image – The City has been increasing its social media presence through Face Book, Instagram and the City web site pages. In 2024 this objective was amped up to include more information about the City of Belleview and its history. In addition, the events held around Lake Lillian have been increasing in popularity. In 2025 the City will increase the effort to get the “City Message” out to the public even more through social media, events and citizen discussion. The City gets much positive feedback, but this is often overshadowed by those who want only negative information out to the public, much of which is often not even true. The City wants to get the reality of what and why decisions are made, the what and why some matters are not in their control (such as State and County highway construction) and educate the Public on what a great city Belleview is to live, work and play in.

Economic Development & Growth -The City addressed the new water well and water system expansion along with the waste water future expansion in the 2022 fiscal year and began construction of the new well project in the 2023-2024 fiscal years. Grants and loans have been obtained for some of these costs reducing the actual loans substantially. Additionally, the City obtained \$2.5 million from the Federal Recovery Funds that rerated or ungraded the sewer treatment capacity to get through until an expansion could

be started. These projects are necessary for the existing and future growth and those impacts to the City's utility systems. In 2024 the 30 million-dollar sewer expansion project was funded through a State Revolving Loan that reduced that loan by 10 million dollars. In 2025 the City plans on beginning the construction of the new/upgraded Sewer treatment plant.

Annexation – Belleview is going to move forward with annexing those contiguous areas that are in its service area, especially along the Baseline growth corridor. These are taxing areas that will help address the impact of growth and 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 2021 or 2022. In the 2021 and 2022 fiscal years, 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 were able to open in 2022 with activities and events. In 2023 The City constructed a new dock with a covered pavilion at Lake Lillian and demolished the old building at Cherokee Park. In 2024 the City covered the tot playground with a shade cover. The City plans to finish a path connection and some low-level lighting in 2025. If possible, the City will incorporate sound around the lake path for events. The City also plans to begin redevelopment of Cherokee Park area starting in the 2025 fiscal year.

Transportation -The City has been working with local transportation boards and personnel on several projects including a bike trail connection between the Santos trail head and Lake Lillian.

Engineering is underway to address sidewalk needs. Street paving priorities are also underway. The City obtained a Vac truck in 2024 which can be used for street projects and street cleaning. Tree removal from right of ways continues to be a priority in the City of Belleview.

2025 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 2025 planning. Additionally, the Commission will look at interweaving “The Small City with a Big Heart” in future strategic planning.

The City Commission met with Staff and the Public at a Strategic Planning session on July 16, 2024. The city continues to address City Perception and Image, Economic Development, Annexation, Parks and Recreation and Traffic and Transportation. All of this continues to support the strategic objectives.

CITY OF BELLEVIEW STRATEGIC AND LONG TERM PLANNING

October 2023 Visioning Workshop.

The City Commission and City Department Heads met with the Public at the Belleview Community Center on October 4, 2023 to discuss long-term planning and vision for the City of Belleview. Discussed with the public were:

Appearance

Welcome to Belleview signs were discussed. Coordination with the Florida Department of Transportation will take place in the placement of signs, landscaping and maintenance of medians that go through the City on State highways.

Building/Development

Vacant properties and business opportunities were discussed. Links will be completed on the City website. The Ocala/Marion county Chamber & Economic Partnership (CEP) has now added an office in the City of Belleview and will aid in advancing the objectives of vacant properties and buildings for new business opportunities. Review of allowable businesses within zoning districts was discussed and were addressed in the updated 2024 Belleview Land Development Codes. A more walkable community will need sidewalks addressed.

City Buildings

The City will need to look at options to house City operations as it grows in the future. An expansion of the Public Works and Development Services building is in the capital five-year plans. The big discussion is how to address utilization of the current City Hall building and/or the surrounding area in the future. There is an option of selling that property and moving to the 484 property or keeping the property and utilizing that property for future buildings and expansions. This second option was more favorable.

Homelessness

The City has designated a Police Officer in connection with its ongoing efforts to handle the issues surrounding homelessness. Discussed was the clearing of vacant properties to rid them of camp shelters. The Police Chief has the ability to take appropriate actions in regard to “no trespassing” on such properties.

Lake Area/Parks

Parks have been a major focus for the past several years with much work having been completed at Lake Lillian Park and much planned to begin at Cherokee Park. Additionally, the City is involved in the revitalization of the Belleview Sports Complex most of which is owned by Marion County and all of its improvements to be overseen by Marion County.

CITY OF BELLEVIEW STRATEGIC AND LONG-TERM PLANNING

2025 FY Budget Strategic Session

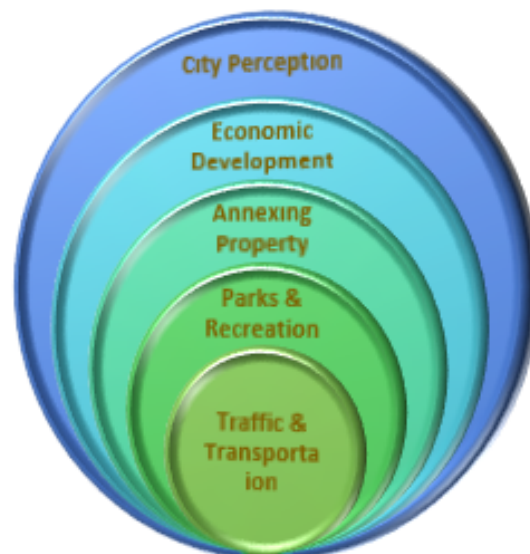
It is important that we look at economical conditions and forecasts for the current year, the next fiscal year and beyond as we budget and strategize how that budget will affect the City of Belleview's current and future economic conditions.

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. 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. The Advent Emergency Hospital and the new Publix demonstrate this revitalization. In 2024 Nash Plumbing Corporate headquarters opened for business.
- ✚ 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, 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 new well and water system expansion was completed in 2024 along with a re-rate of the existing sewer treatment plant capacities.

| <i>Focus Areas</i> | <i>2025 FY Initiatives</i> |
|---|--|
| City Perception/Image Economic Development | <ul style="list-style-type: none"> * New City branding and logo public promotion * 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 |
| Annexing Property | <ul style="list-style-type: none"> * Supports increase in operational costs, especially in utility growth areas |
| Parks & Recreation | <ul style="list-style-type: none"> * Lake Lillian Park Redevelopment * Cherokee Park Redevelopment * Future Park Land |
| 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 OF BELLEVIEW STRATEGIC AND LONG-TERM PLANNING

(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 2025 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

2025 FY Budget Strategic Session

(Cont.)

Economic Impact Questions for the Commission to Consider:

How will Belleview, through its 2025 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 future year budgets 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 has enabled the City to increase activities and events bringing more people into the City and attract more residents and businesses. 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 housing developments are in the planning stages along with new Commercial ventures. The 2025 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 2025 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 2025 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?

- 2025 fy *Annexation of property in connection to the newly expanded sewer line is already in place with additional inquiries on record.*
- 2025 fy *This creates additional property tax via annexation that will impact the 2025 budget minimally, but should increase the City's tax base beyond 2025.*
- 2025-27 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.*
- 2025-27 fy *Starting 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 2025 fiscal year. However, by 2025-26 the City should have a better idea of new development and revenue sources along with a better timeline for increased revenue as well as increased operational needs/costs.*
- 2026-27 fy *City anticipates that there may be new larger construction projects by 2026, especially commercial with the new rooftops becoming a reality by 2027.*
- 2026-2030 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 | 1,000 | |
| Palm Tree Villas | 9 | |
| | 1,970 | Additional homes |

CITY OF BELLEVUE STRATEGIC AND LONG TERM PLANNING

2025 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 2025 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 2025 fiscal year budget maintains the same level of operational costs as the 2024 fiscal year budget with a minimal increase for employees and no added employees.

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.

A new well and water system upgrade project of close to \$6 million was approved by the State with \$2,250,000 forgiven. Additionally, the State awarded the City \$1,220,000 with a forgiveness of \$976,000 for the design of a new expanded sewer plant. In 2025 the State funds the 30 million-dollar sewer plant expansion with almost 10 million forgiven, leaving a 20 million-dollar debt to be repaid over thirty years at 0.43% interest.

CITY OF BELLEVIEW STRATEGIC AND LONG TERM PLANNING

2025 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 Improvements <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 Belleview will be held. Development of small shops is also encouraged with these improvements.</p> | City/Marion County Streets in the City <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. Belleview is committed to working with Marion County to get this accomplished.</p> |
| Purchase of new vehicles & equipment <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 & redevelopment <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 Belleview 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 uses/users.</p> |
| Continual Infrastructure upgrades/repairs <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

2025 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 June 6, 2024 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.

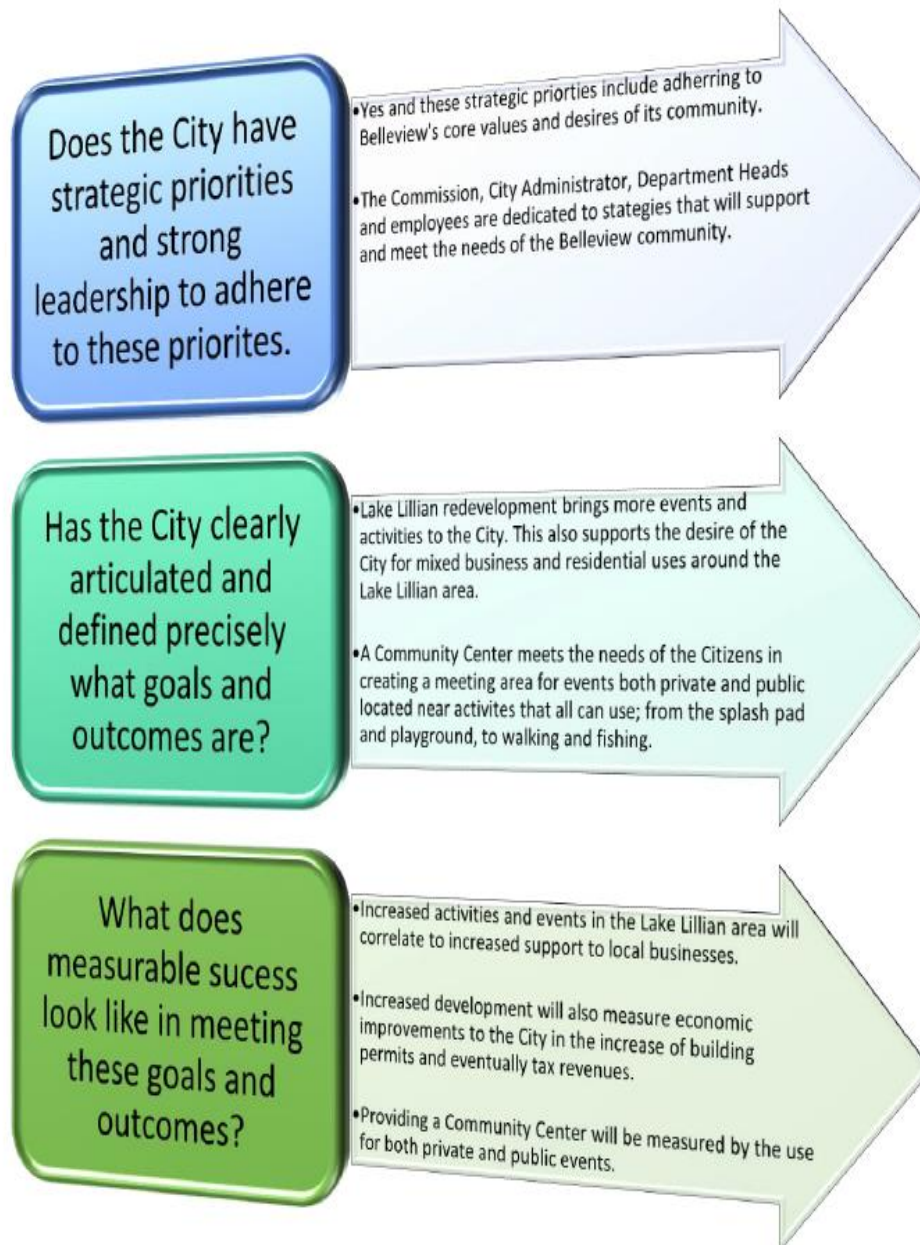


At the heart of the City's strategic planning is the desire to preserve the City's motto- *"City with Small Town Charm"*.

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



The 4 Principles of the Budget Process

Establish broad goals to guide governmental decision-making:

- 1** Assess community needs, priorities, challenges and opportunities
- 2** Identify opportunities and challenges for government services, capital assets and management
- 3** Develop and disseminate broad goals

Develop approaches to achieve goals:

- 4** Adopt financial policies
- 5** Develop programmatic, operating and capital policies and plans
- 6** Develop programs and services that are consistent with policies and plans
- 7** develop management strategies

Develop a budget consistent with approaches to achieve goals:

- 8** Develop a process for preparing and adopting a budget
- 9** Develop and evaluate financial options
- 10** Make choices necessary to adopt a budget

Evaluate performance and make adjustments:

- 11** Monitor, measure and evaluate performance
- 12** Make adjustments as needed

The correlation between the budget process and strategic planning is great and must be addressed to achieve both good strategic planning and a budget that addresses the financial impacts of the strategic plan.

In the 2025 fiscal year the City Commission and Department Heads will continue to meet with Citizens for “Visioning” sessions to further evaluate the City’s future growth and economical strength.



2025 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 2025 Fiscal Year End

| Debt Description & Source | 2025 fy Debt Principal Pd | 2025 fy Debt Interest Pd | 2025 fy Total Debt Amt Pd | Debt Amt at 2025 fy end | Debt Ending Yr | Funding Source Interest Rate |
|---------------------------|------------------------------|-----------------------------|------------------------------|----------------------------|-------------------|---------------------------------|
|---------------------------|------------------------------|-----------------------------|------------------------------|----------------------------|-------------------|---------------------------------|

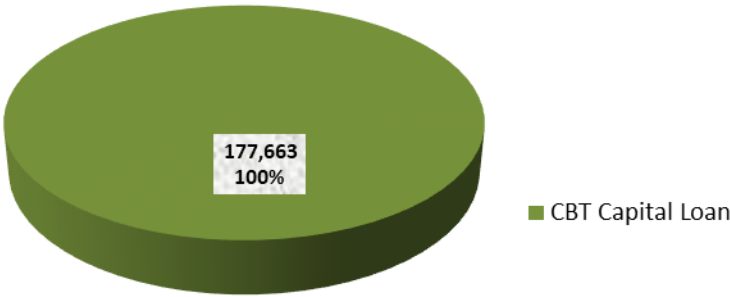
General Fund Debt

| | | | | | | |
|------------------|----------------|--------------|----------------|----------------|------|---------------------------------------|
| CBT Capital Loan | | | | | | |
| 484 Property | 159,051 | 18,612 | 177,663 | 287,345 | 2026 | GF and WSF Revenues 3.41% interest |
| TOTALS | 170,420 | 7,243 | 177,663 | 116,925 | | |

GF 2023 Total Debt Analysis

| Debt Description & Source | 2025 fy Debt Principal Pd | 2025 fy Debt Interest Pd | 2025 fy Total Debt Amt Pd | Debt Amt at 2025 fy end |
|-------------------------------|------------------------------|-----------------------------|------------------------------|----------------------------|
| TOTAL Combined GF Debt | 170,420 | 7,243 | 177,663 | 116,925 |

2025 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 2025 budget.

GENERAL FUND DEBT

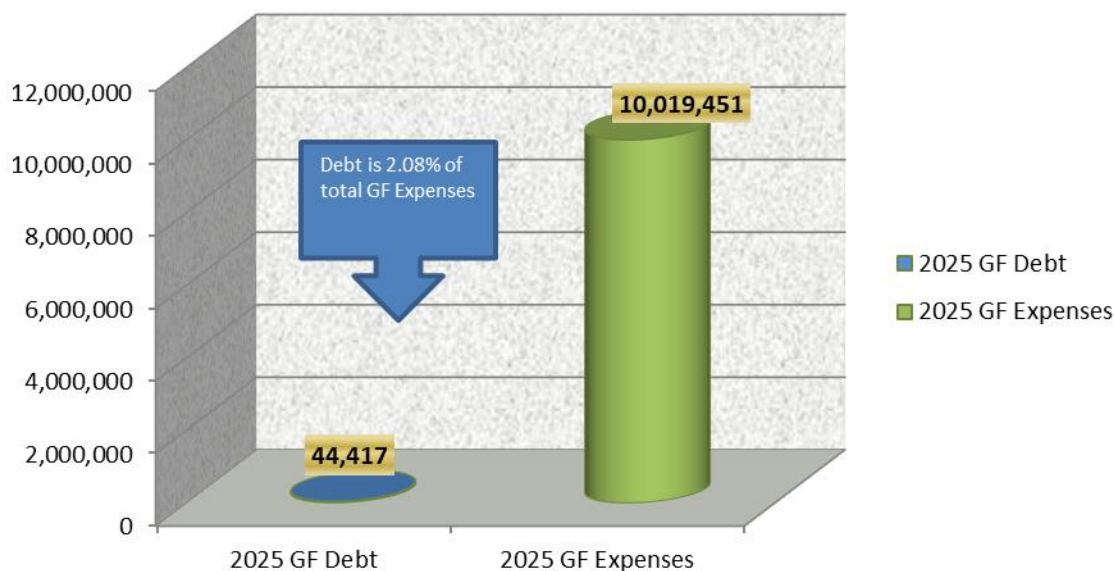
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History of Police Vehicle Debt:

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 allowed 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.

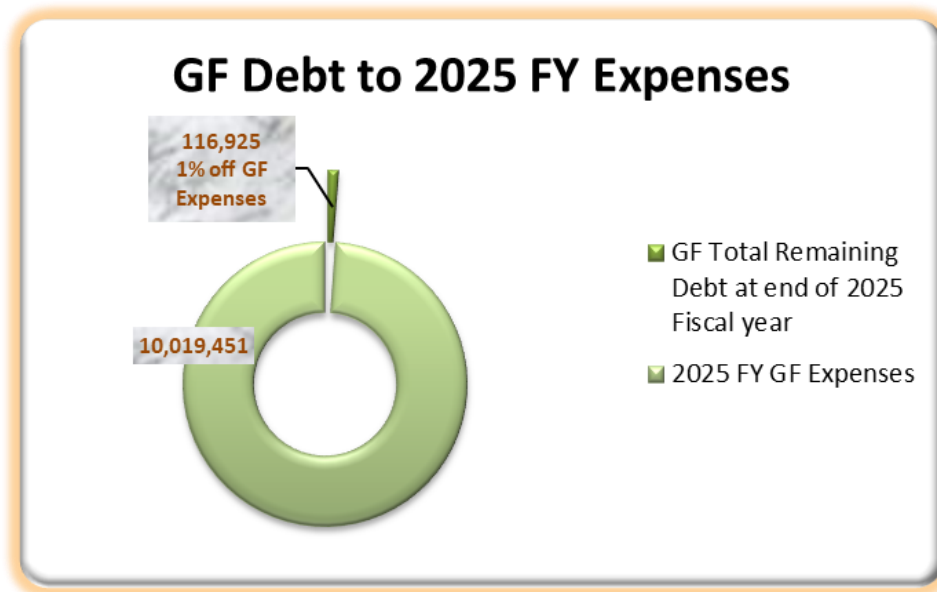
Total Debt Impact to the General Fund in the 2024 FY budget:

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 1% of the 2025 General Fund Expenses.



GENERAL FUND DEBT (Cont)

The General Fund Debt annual payment in the 2025 fiscal year budget is 1% of the total 2025 fiscal year General Fund 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.

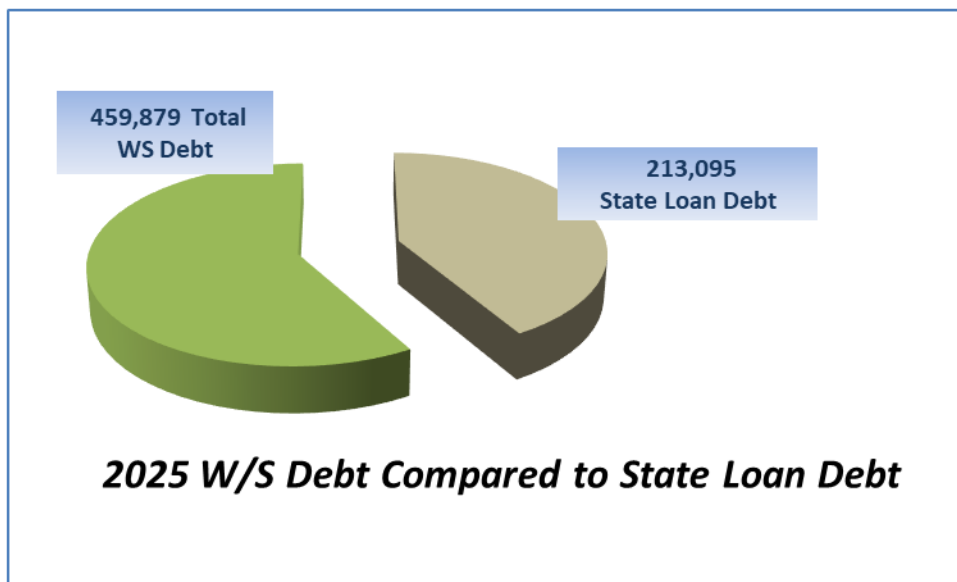
WATER/SEWER FUND BONDS/LOANS

| Debt Description & Source | 2025 fy Debt Principal Pd | 2025 fy Debt Interest Pd | 2025 fy Total Debt Amt Pd | Debt Amt at 2025 | Debt Ending Yr | Funding Source Interest Rate |
|--|------------------------------|-----------------------------|------------------------------|---------------------|-------------------|--|
| Utility Fund Debt | | | | | | |
| State Revolving Loan-Drinking Water | 113,537 | - | 113,537 | 2,043,664 | 2043 | 0% Interest |
| State Revolving Loan-Sewer Design | 13,420 | - | 13,420 | 241,560 | 2044 | 0% Interest |
| State Revolving Loan-Meters | 15,945 | 1,835 | 17,780 | 236,051 | 2040 | 0.74% Interest |
| State Revolving Loan-WWTP Utility System Expansion | 107,931 | 31,000 | 138,930 | 1,599,329 | 2038 | Net System Revenues 1.81/1.86% Interest |
| State Revolving Loan-Companion Utility System Expansion | 30,674 | 5,396 | 36,070 | 183,697 | 2031 | Net System Revenues 2.61% Interest |
| State Revolving Loan-ARRA Utility System Expansion | 5,877 | 1,017 | 6,894 | 35,151 | 2031 | |
| TOTALS | 287,384 | 39,248 | 326,632 | 4,339,453 | | |
| WS 2025 Total Debt Analysis | | | | | | |
| Debt Description & Source | 2025 fy Debt Principal Pd | 2025 fy Debt Interest Pd | 2025 fy Total Debt Amt Pd | Debt Amt at 2025 | | |
| TOTAL W/S Debt | 287,384 | 39,248 | 326,632 | 4,339,453 | | |

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 2025 budget are all the DEP State Loan Debt. The CBT Loan is paid in the General Fund with the Water/Sewer's portion paid via the transfer of funds from Water/Sewer to General Fund



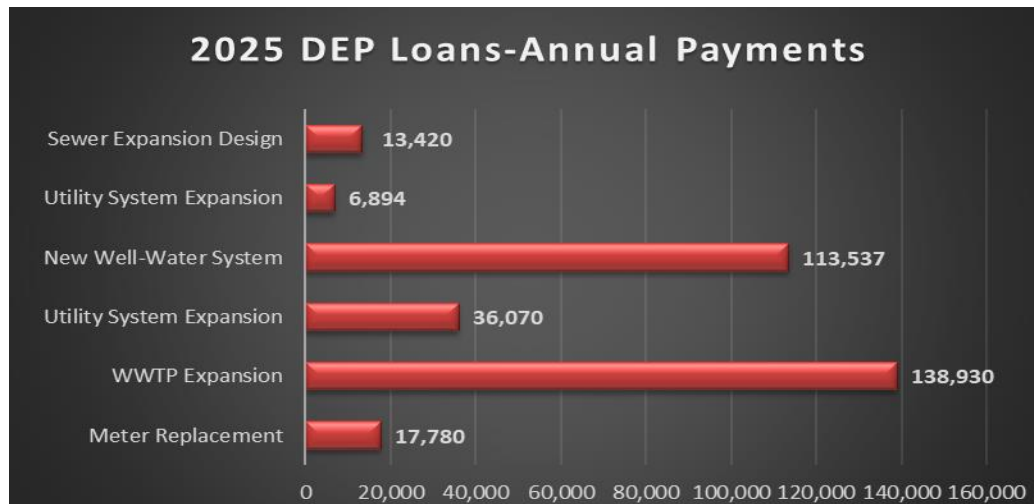
WATER/SEWER FUND BONDS/LOANS

(Cont)

History of DEP Loans:

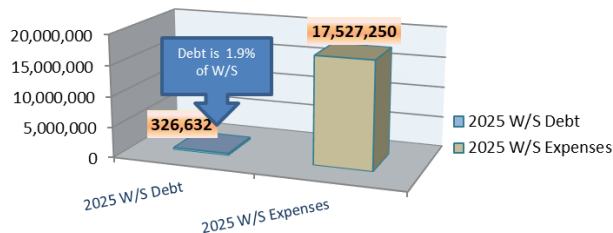
In 2025 the City has six loans through the Department of Environmental Protection's State Revolving Loan program. These loans are low interest loans that were obtained by the City for Expansion of the Waste Water Treatment Plant and for Water System Distribution/Line Expansion. The loans are 25-year loans that complete between 2026 and 2038. In 2020, the City added a 20-year loan for replacement of all its residential 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 less than \$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.

In the 2025 budget repayment of the SRF loan that constructed a new well and related water system expansion in 2024 begins.



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

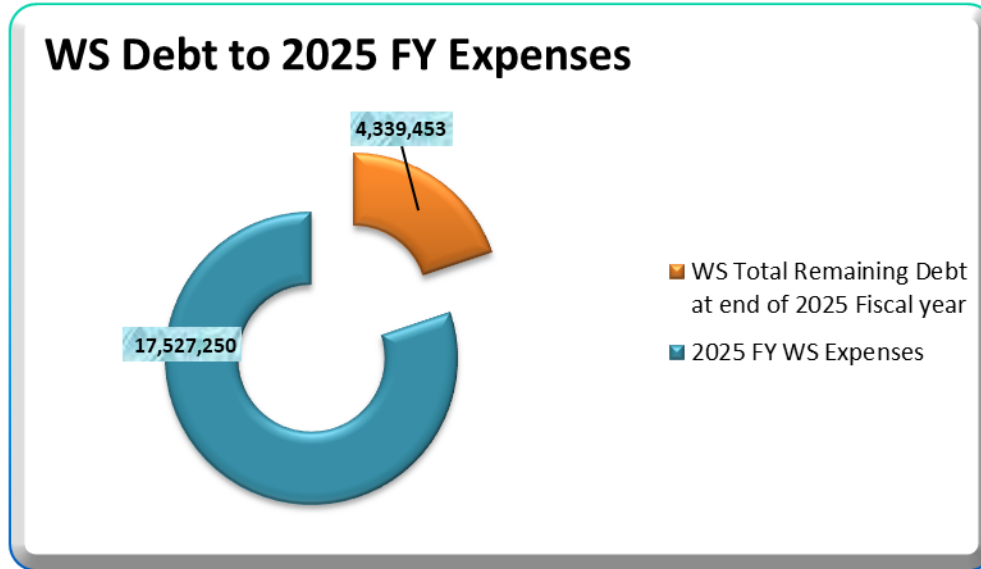
The Water/Sewer Fund Debt annual payment in the 2024 fiscal year budget is **3.8%** of the total 2024 fiscal year Water/Sewer Expenses.



WATER/SEWER FUND BONDS/LOANS

(Cont)

The Water/Sewer Fund total remaining Debt in the 2025 fiscal year budget is **25%** of the total 2025 fiscal year Water/Sewer Expenses.



COMPARISON OF 2024 FY WATER/SEWER FUND DEBT TO 2025 WATER/SEWER FUND DEBT

| | 2024 FY WS Debt | 2025 FY WS Debt |
|-----------------------------|-----------------|-----------------|
| Capital Loan Debt | 133,247 | 133,247 |
| State Loan Debt | 213,095 | 326,632 |
| Total Remaining Debt | 2,627,049 | 4,339,453 |
| Total WS FY Expenses | 5,559,653 | 17,527,250 |

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 .01% per capita for Bellevue Citizen.

CITY OF BELLEVUE 2024 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 | | |
| 2025 | 326,632 | 0 | 0 | 4,339,453 | 4,517,117 | 761 |

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). Debt will increase considerably as the almost four million-dollar water expansion comes on in 2025 and the thirty million dollar sewer expansion begins construction in 2025.

| Loan Source & Description | 2025 FY Cost | 2026 FY Cost | 2027 FY Cost | 2028 FY Cost | 2029 FY Cost | 2030 FY Cost | 2031 FY Cost | 2032 FY Cost | 2033 FY Cost | 2034 FY Cost | Ln Pd Yr |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|
| General Fund | | | | | | | | | | | |
| CB&T of FL-Capital Loan* | 44,416 | 44,416 | | | | | | | | | 2026 |
| | 44,416 | 44,416 | | - | - | - | - | - | - | - | |
| Water/Sewer Fund | | | | | | | | | | | |
| CB&T of FL-Capital Loan* | 133,247 | 133,247 | | | | | | | | | 2026 |
| DEP-Meter Instalation | 17,780 | 17,780 | 17,780 | 17,780 | 17,780 | 17,780 | 17,780 | 17,780 | 17,780 | 17,780 | 2039 |
| DEP-Sewer Expansion | 138,930 | 138,930 | 138,930 | 138,930 | 138,930 | 138,930 | 109,631 | 109,631 | 109,631 | 109,631 | 2038 |
| DEP-ARRA & Companion-Water Expansion | 42,964 | 42,964 | 42,964 | 42,964 | 42,964 | 42,964 | 42,964 | | | | 2031 |
| DEP-Sewer Expansion Design | 13,420 | 13,420 | 13,420 | 13,420 | 13,420 | 13,420 | 13,420 | 13,420 | 13,420 | 13,420 | 2043 |
| DEP-Sewer Expansion Design | | 113,537 | 113,537 | 113,537 | 113,537 | 113,537 | 113,537 | 113,537 | 113,537 | 113,537 | 2043 |
| | 332,922 | 332,922 | 199,675 | 199,675 | 199,675 | 199,675 | 170,375 | 127,411 | 127,411 | 127,411 | |

ALL FUNDS - DEBT REVIEW OF PAYMENTS OVER 5 YEARS

| SRF Companion Loan | | | | |
|---|------------|-----------|------------|--------------|
| Year | Payment | Interest | Principal | Balance |
| 2025 | 36,070.24 | 5,396.24 | 30,674.00 | 183,697.47 |
| 2026 | 36,070.24 | 4,590.43 | 31,479.81 | 152,217.66 |
| 2027 | 36,070.24 | 3,763.45 | 32,306.79 | 119,910.87 |
| 2028 | 36,070.24 | 2,914.74 | 33,155.50 | 86,755.37 |
| 2029 | 36,070.24 | 2,043.73 | 34,026.51 | 52,728.86 |
| Paid off in 2031- Water line extention on Highway 441-2.61% Interest | | | | |
| SRF ARRA Loan | | | | |
| Year | Payment | Interest | Principal | Balance |
| 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 |
| 2027 | 6,894.36 | 708.94 | 6,185.42 | 22,936.36 |
| 2028 | 6,894.36 | 548.95 | 6,345.41 | 16,590.95 |
| 2029 | 6,894.36 | 384.83 | 6,509.53 | 10,081.41 |
| Paid off in 2031-Water line extention on Highway 441- 2.57% Interest | | | | |
| SRF WWTP | | | | |
| Year | Payment | Interest | Principal | Balance |
| 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 |
| 2027 | 138,930.36 | 26,962.11 | 111,968.25 | 1,377,430.26 |
| 2028 | 138,930.36 | 24,887.04 | 116,156.84 | 1,263,386.94 |
| 2029 | 138,930.36 | 22,774.00 | 116,157.00 | 1,147,230.00 |
| Paid off in 2038-Upgrade to Ciity sewer plant & system- 1.86% Interest | | | | |
| SRF Meter Loan | | | | |
| Year | Payment | Interest | Principal | Balance |
| 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 |
| 2027 | 17,780.36 | 1,598.02 | 16,182.34 | 203,804.91 |
| 2028 | 17,780.36 | 1,478.05 | 16,302.31 | 187,502.60 |
| 2029 | 17,780.36 | 1,357.19 | 16,423.17 | 171,079.00 |
| Paid off in 2039-Electronic Meters-.75% interest - forgave 60% of loan | | | | |
| CB&T Capital Loan | | | | |
| Year | Payment | Interest | Principal | Balance |
| 2025 | 177,663.00 | 7,243.22 | 170,419.78 | 116,925.18 |
| 2026 | 118,442.00 | 1,516.82 | 116,732.18 | - |
| This Loan is paid off in 2026 - 3.4% Interest | | | | |
| SRF Sewer Expansion Loan | | | | |
| Year | Payment | Interest | Principal | Balance |
| 2025 | 2,400.00 | - | 2,400.00 | 241,560.00 |
| 2026 | 13,420.00 | - | 13,420.00 | 228,140.00 |
| 2027 | 13,420.00 | - | 13,420.00 | 214,720.00 |
| 2028 | 13,420.00 | - | 13,420.00 | 201,300.00 |
| 2029 | 13,420.00 | - | 13,420.00 | 187,880.00 |
| Paid off in 2043-Sewer Expansion Design Meters- 0% interest - forgave 80% of loan | | | | |
| SRF Drinking Water (Well 3) Loan | | | | |
| Year | Payment | Interest | Principal | Balance |
| 2025 | 113,536.90 | - | 113,536.90 | 2,043,664.20 |
| 2026 | 113,536.90 | - | 113,536.90 | 1,930,127.30 |
| 2027 | 113,536.90 | - | 113,536.90 | 1,816,590.40 |
| 2028 | 113,536.90 | - | 113,536.90 | 1,703,053.50 |
| 2029 | 113,536.90 | - | 113,536.90 | 1,589,157.00 |
| Paid off in 2043-Sewer Expansion Design Meters- 0% interest - forgave 45% of loan | | | | |

ALL FUNDS – FUTURE DEBT REVIEW

One can note the extreme increase in the Water/Sewer Fund expenses due to the large infrastructure projects included in the 2025 budget below:

| | | |
|--------------------------------|-------------------------------------|-------------------|
| CAPITAL OUTLAY EXPENSE | | |
| 04-36-506318 | Capital-Improve Water System | 800,000 |
| 04-36-506318 | Capital-Improve Water System | |
| 04-36-506333 | Capital - Improvement Projects | |
| 04-36-506400 | Capital Outlay | |
| 04-36-506402 | Capital Outlay-Vehicle | |
| 04-36-506405 | Capital Outlay/Equipment | |
| CAPITAL OUTLAY EXPENSE | | 800,000 |
| CAPITAL PROJECT EXPENSE | | |
| 04-36-506327 | Sewer Lift Station Upgrades | |
| 04-36-506327 | Sewer Lift Station Upgrades | |
| 04-36-506328 | COVID Recovery Projects | |
| 04-36-506333 | Capital Improvements | |
| 04-36-506338 | WWTP Office Improvements | |
| 04-36-506340 | Improvements-Sewer System | 2,000,000 |
| 04-36-506540 | CIP-W#7-SRF Drinking Water Project | |
| 04-36-506560 | CIP-SRF Clean Water (Sewer) Project | |
| 04-36-506561 | CIP-SRF Sewer) Project Construction | 10,000,000 |
| CAPITAL PROJECT EXPENSE | | 12,000,000 |

The Drinking water project of \$6,074,151 has a forgiveness grant of \$2,250,000 leaving a loan of \$3,824,151 at 0 % interest over 20 years. This adds a well and water system expansion.

The Sewer Project is a design of the expanded sewer treatment plant and has a \$976,000 grant/forgiveness leaving a \$244,000 loan at 0% interest for 20 years.

The 30 million-dollar Sewer plant/system expansion project begins construction in 2025 with a forgiveness of almost 10 million dollars and a loan of 20 million dollars paid off over 30 years. This loan has an interest of less than half a percent.

| PW-Water & Sewer | | | | |
|------------------|---------------------------|----------------------------------|-------------------|----------------|
| Account # | | Item/Project Description | Item/Project Cost | Funding Source |
| Water Projects | | | | |
| 04-36-506318 | Improve Water System | 20 "/12 Watermain ext-119th/301 | 800,000 | Water Impacts |
| Sewer Projects | | | | |
| 04-36-506340 | Improvements-Sewer System | Manhole Upgrades | 100,000 | Sewer Impacts |
| 04-36-506340 | Improvements Sewer System | Design Bellehaven sewer line | 250,000 | Sewer Impacts |
| 04-36-506340 | Improvements-Sewer System | 12" Extension-Baseline 92nd Loop | 1,650,000 | Sewer Impacts |
| 04-36-506561 | Improvements-Sewer System | SRF-Sewer Expansion-Construction | 10,000,000 | SRF Loan |

As this debt is compiled the City will look at dedicating system development fees to assist in paying for this debt so that the new citizens who are creating the need for this debt and will utilize the new expanded systems and will actually pay for a larger part of the debt as new homes and commercial buildings are created in the City of Belleview.



2025 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 2023 budget funds were spent to reconstruct the Lake Lillian dock. In the 2025 budget the City will focus on the revitalization of Cherokee Park.

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 2025 budget the City budgets some of the sewer impact fees for upgrades to this utility system.

On June 5, 2024 a Capital Improvements Workshop was held to discuss projects included in the 2025 fiscal year budget. In 2025 the higher dollar amount of capital projects will be streets and sidewalks in the General Fund.

GENERAL FUND CAPITAL PURCHASES & PROJECTS

2025 Capital Purchases/Projects Account Tracking Department Form

Administration/Commission

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|-----------|---------------------|--------------------------|-------------------|----------------|
|-----------|---------------------|--------------------------|-------------------|----------------|

Other-CRA or Rec Impacts

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|-----------------------------|---------------------------------|-------------------|-----------------|
| 01-72-506335 | Cap Improve-Cherokee PK | Playground, picnic, walking etc | 500,000 | CRA/Rec Impacts |
| 01-72-506330 | Cap Improve-Lake Lillian Pk | Walking trail-low lights | 200,000 | CRA/Rec Impacts |
| 01-72-503170 | Engineering | Projects above | 40,000 | CRA/Rec Impacts |

Finance

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|-----------|---------------------|--------------------------|-------------------|----------------|
|-----------|---------------------|--------------------------|-------------------|----------------|

Development Services

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|-----------|---------------------|--------------------------|-------------------|----------------|
|-----------|---------------------|--------------------------|-------------------|----------------|

Information Technology

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|---|--------------------------|-------------------|----------------------|
| 01-19-506402 | Capital Outlay:Equipment <i>Police IT-Sales Tax</i> | IT Equipment | 164,500 | GF Taxes/WS Revenues |
| 01-19-506404 | Misc Sales Tax Equip <i>*Please note these items cannot be displayed for security reasons.</i> | IT Equipment | 107,500 | LocOption Sales Tax |

Law Enforcement

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|-----------------------------|---------------------------------|-------------------|---------------------|
| 01-21-506404 | Capital-Sales Tax Equip/Veh | One Vehicle | 49,000 | LocOption Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Equipment for 1 vehicle | 32,000 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Truck for Chief | 52,000 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Equipment for Truck | 36,000 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Laser Mapping System | 6,255 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | Taser Upgrades-10 certification | 90,240 | Sales Tax |
| 01-21-506404 | Capital-Sales Tax Equip/Veh | CPR training equipment | 6,600 | Sales Tax |
| 01-21-505000 | Non-Capital Supplies | Facelogics Tech | 2,000 | Rev/Taxes |

Cemetery Maintenance

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|--------------|----------------------|------------------------------|-------------------|----------------|
| 01-39-506300 | Capital Improvements | Improvements to the Cemetery | 20,000 | CBF-Reserves |

PW-Streets-Sales Tax

| Account # | Account Description | Item/Project Description | Item/Project Cost | Funding Source |
|------------------|---------------------------|---------------------------------|-------------------|----------------|
| Sales Tax | | | | |
| 01-41-505320 | Tree Removal-ROW-Sales | ROW Tree/Stump removal | 50,000 | Sales Tax |
| 01-41-506304 | Capital Improve:Sales Tax | Street Improvements | 250,000 | Sales Tax |
| 01-41-506355 | Capital Improve:Sales Tax | Drainage | 150,000 | Sales Tax |
| 01-41-506355 | Capital Improve:Sales Tax | Grotto drainage study | 20,000 | Sales Tax |
| 01-41-506360 | CI-Sales Tax -Sidewalks | Sidewalks/Parking Cherokee Park | 250,000 | Sales Tax |

GENERAL FUND CAPITAL PURCHASES & PROJECTS

(Cont.)

In the 2025 fiscal year budget the City has budgeted –

City Hall will see basement and other repairs done through a legislative grant that will pay 150,000 with the City matching 50,000.

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. To that end, equipment purchases will continue to support IT.

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 and 2022 murals were done to the Community Building, Event Pedestals, Decorative Lighting and Picnic areas were added to Lake Lillian Park. In the 2023 fiscal year budget the City replaced and enhanced the dock. In 2025 the City will focus on the revitalization of Cherokee Park. Community Redevelopment Agency (CRA) funds and Recreation Impact Funds are used to improve the deteriorated areas of the Lake Lillian Park area and enhancing redevelopment of this area.



Police Vehicles and Equipment- Equipment for one new vehicle will be purchased using a USDA grant for the vehicle and Local Option Sales Tax dollars for the equipment. By purchasing vehicles and related equipment from these 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 2025 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 | 20 "/12 Watermain ext-119th/301 | 800,000 | Water Impacts |
| Sewer Projects | | | | |
| 04-36-506340 | Improvements-Sewer System | Manhole Upgrades | 100,000 | Sewer Impacts |
| 04-36-506340 | Improvements Sewer System | Design Bellehaven sewer line | 250,000 | Sewer Impacts |
| 04-36-506340 | Improvements-Sewer System | 12" Extension-Baseline 92nd Loop | 1,650,000 | Sewer Impacts |
| 04-36-506561 | Improvements-Sewer System | SRF-Sewer Expansion-Construction | 10,000,000 | SRF Loan |

The City of Bellevue 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 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 widening project and a new 2.4 million-dollar Public Works Complex constructed.



with
road



Dennis Monroe Public Works Complex



In 2024 the Water/Sewer Fund constructed a new well and water system upgrades. The City also continues to repair and maintain its aging system to minimize the dollar effect of such a task. The City sought and was awarded funds for several water/sewer projects. New well and improvements to the water system, reroute of the sewer treatment plant and the design of the future sewer expansion. Obtained to pay for these massive projects is almost 10 million dollars with over half of that cost in grant/forgiveness funding. The rest of the cost will be covered with zero interest loans. The City will use current and future water/sewer impact fees to pay this debt over twenty years. In 2025 the City will begin construction of its 30 million-dollar sewer expansion project. 30 million dollars was obtained from State funding with almost 10 million forgiven/grant funds. This means the City will pay 20 million dollars back to the State over 30 years at 0.43% interest.

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 Belleview. This plan, does not include inflation factors as cost revisions are part of the budget process.

| Commission | | DEPT. HEAD | | City Administrator Sandi McKamey | | | | | |
|---|-----------------------------------|-----------------------|------------------|----------------------------------|------------------|------------------|------------------|------------------|---|
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est Cost | 2026 FY Est Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| 1 | City Hall Repairs | Sales Tax | 200,000 | | | | | | Generator used for Police related emergencies, such as payroll, supply and AP activity. |
| | Total Cost by Year | | 200,000 | - | - | | | | |
| | | | | | | | | | |
| Executive-Administration | | DEPT. HEAD | | City Administrator Sandi McKamey | | | | | |
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est Cost | 2026 FY Est Cost | 2027 FY Est Cost | | 2029 FY Est Cost | Assessment |
| 1 | | | | | - | | | | |
| | Total Cost by Year | | - | - | - | | | | |
| | | | | | | | | | |
| CRA & Recreation Impact Fee | | DEPT. HEAD | | City Administrator Sandi McKamey | | | | | |
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est Cost | 2026 FY Est Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| LAKE LILLIAN PARK | | | | | | | | | |
| 1 | Playground Expansion | CRA, Rec Impacts | 75,000 | | | | 500,000 | | Playground for children above 5-450,000- Small Playground Cover |
| 2 | Restrooms | Rec Impacts | | | 225,000 | | | | Impact Fees |
| 3 | Pave Walking Trail w/low lighting | CRA & Other | | 200,000 | | | | | Paved walking trail w/lowlevel lighting |
| 4 | Parking lot Construction | Sales Tax | | | 150,000 | | | | Parking and drainage |
| 5 | Design Revision | Impacts/Other | 100,000 | | | | | | Design revision, permitting for restrooms, drainage |
| 6 | Splash Park - Lake Lillian Park | Rec Impact Funds/ CRA | | | | | | | Additional-500,000 when funds are avialble in the future. |
| | Total Cost by Year | | 175,000 | 200,000 | 375,000 | - | | | |

CAPITAL IMPROVEMENTS TABLES

(Cont)

| CHEROKEE PARK | | | | | | | | | |
|--------------------|---------------------------------|------------------|---|---------|---------|--------|---------|---------|---------------------|
| 1 | Cherokee Park Master | CRA /Rec Impacts | | 25,000 | | | | | 2023 Design. |
| 2 | Orchard/Nut Trees | CRA /Rec Impacts | | | | 50,000 | 250,000 | | Design Construction |
| 3 | Drainage, sidewalks, | CRA/ED Reserves | | | | | | | |
| 4 | Playground, picnic, walking etc | CRA /Rec Impacts | | | 500,000 | | | 500,000 | |
| 5 | Restroom | CRA /Rec Impacts | | 475,000 | | | | | |
| Total Cost by Year | | | - | 500,000 | 500,000 | 50,000 | 250,000 | 500,000 | |

| Cemetery Maintenance | | | DEPT. HEAD | | PW Director Bob Titterington | | | | |
|---|-----------------------|----------------------|------------------|-------------------|------------------------------|------------------|------------------|------------------|---|
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est. Cost | 2026 FY Est Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| 1 | Cemetery Improvements | Cemetery Reserves | | 20,000 | | | | | Misc. |
| 2 | Cemetery Improvements | Cemetery Reserves | | | 25,000 | | | | Detail Lot markers & pathways in Cemetery 3 |
| Total Cost by Year | | | - | 20,000 | 25,000 | | - | | |
| | | | | | | | | | |

| Information Technology | | | DEPT. HEAD | | IT Director Kevin Towne | | | | |
|---|-----------------------------------|----------------------|------------------|-------------------|-------------------------|------------------|------------------|------------------|--|
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est. Cost | 2026 FY Est Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| 1 | Capital Outlay-Equipment | GF/WS Taxes/Rev | | 164,500 | | | | | Totals only for public display per Statute |
| 2 | Capital-Misc. Sales Tax Equipment | GF/WS Taxes/Rev | | 107,500 | | | | | Totals only for public display per Statute |
| Total Cost by Year | | | | 272,000 | | | | | |

CAPITAL IMPROVEMENTS TABLES

(Cont)

| Law Enforcement-Sales Tax | | | DEPT. HEAD | | Police Chief Terry Holland | | | | |
|---|------------------------------|----------------------|------------------|-------------------|----------------------------|------------------|------------------|------------------|---|
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est. Cost | 2026 FY Est. Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| 1 | Vehicle Equipment | Sales Tax | 30,000 | 32,000 | 32,000 | 34,000 | 34,000 | 34,000 | Vehicle and equipment one each year |
| 2 | Vehicle | Sales Tax | 45,000 | 49,000 | 49,000 | 50,000 | 50,000 | 50,000 | |
| 3 | Vehicle Equipment - Chief | Sales Tax | | 36,000 | | | | | Chief will get a new truck and move his old truck to Code Enforcement |
| 4 | Vehicle - Chief Truck | Sales Tax | | 52,000 | | | | | |
| 5 | Firearms AR-15 Patrol Rifles | Sales Tax | 15,000 | | | | | | All Patrol Officers should be equipped for an active shooter |
| 6 | LPR | Sales Tax | | | 40,000 | | | | Enhances traffic & criminal investigations |
| 7 | Laser Mapping system | Sales Tax | | 6,255 | | | | | Used in traffic and crime investigations |
| 8 | CPR Training/Equipment | Sales Tax | | 6,600 | | | | | |
| 9 | Taser equipment | Sales Tax | | 90,240 | | | | | 18 Officers |
| Total Cost by Year | | | 90,000 | 272,095 | 121,000 | 84,000 | 84,000 | 84,000 | |

| Public Works -Streets-Sa Tax | | DEPT. HEAD | | PW Director Bob Titterington | | | | | |
|---|---|-------------------------|------------------|------------------------------|-------------------|------------------|------------------|------------------|---|
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Source | 2024FY Est. Cost | 2025 FY Est. Cost | 2026 FY Est. Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| 1 | Street Improvement | Sales Tax | 495,000 | 250,000 | 250,000 | 250,000 | 250,000 | | Moving from 2023 to 2024-55th Ave Rd, (both sides) 56th Ave, 107th Place -2025-2026- Resurface City streets as determined |
| 2 | Drainage | Sales Tax | | 150,000 | | | | | Moving from 2023 to 2025- Sportsplex, 2025 107th Street |
| 3 | Equipment/Vehicles | Sales Tax/GF | 20,000 | | | | | | 15000-Mower, Drill Press 5,000 |
| 4 | Sidewalks/parking/grotto study @ Lake Lillian | Sales Tax | | 20,000 | | | | | Will have study of grotto included so that we can look at options. |
| 5 | Sidewalks/parking @ Cherakee Park | Sales Tax | | 250,000 | | | | | Moving from 2023 to 2024- Sidewalks/ parking/design including demolish existing building |
| 6 | Tree Removal-ROW | Sales Tax | | 50,000 | | | | | Remove trees from ROW |
| Total Cost by Year | | | 515,000 | 720,000 | 250,000 | 250,000 | 250,000 | | |

CAPITAL IMPROVEMENTS TABLES

(Cont)

| PUBLIC WORK BUILDING EXPANSION | | | | | | | | | |
|---|----------------------------|----------------------|------------------|-------------------|------------------------------|------------------|------------------|------------------|---|
| Gas Tax-2nd Local Option | | | DEPT. HEAD | | PW Director Bob Titterington | | | | |
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est. Cost | 2026 FY Est. Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| 1 | Building-PW Exp | 2nd Gas Tax | | | | 25,000 | 250,000 | | Moving to 2025/26 Street portion using Gas tax |
| | Total Cost by Year | | - | - | - | | | | |
| | | | | | | | | | |
| Public Works Water/Sewer | | | DEPT. HEAD | | PW Director Bob Titterington | | | | |
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est. Cost | 2026 FY Est. Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| WATER/SEWER REPAIR AND MAINTENANCE PROJECTS & PURCHASES | | | | | | | | | |
| 1 | PW Building Expansion | WS Impacts/ Revenues | | | | 75,000 | 800,000 | | Moving all to 2025/26-3/4 paid by W/S 1/4 paid by streets |
| | Total Cost by Year - WS Re | | - | - | - | | | | |



CAPITAL IMPROVEMENTS TABLES

(Cont)

| Public Works - Water/Sewer | | | DEPT. HEAD | | PW Director Bob Titterington | | | | |
|---|-------------------------------------|----------------------|------------------|-------------------|------------------------------|------------------|------------------|------------------|---|
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est. Cost | 2026 FY Est. Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| WATER/WASTEWATER, COLLECT, TRANSMIT, TREAT & DISPOSE PROJECTS/NEEDS | | | | | | | | | |
| 1 | Wells 5 & 6 | Water Impacts | 350,000 | | - | | | | Hydro tank moved from 2023 to 2024 |
| 2 | Utility Field Locator/GPS | W/S Impacts | 10,000 | | | | | | |
| 3 | Chlorine Building Well 5 | Water Impacts | 7,500 | | | | | | |
| 4 | 20"/12" Watermain Ext | Water Impacts | | 800,000 | | | | | 119th-US 301 South to 120th PL- 2300 LF |
| 5 | 12" Watermain Ext | Water Impacts | | | 1,600,000 | | | | 119th-US 301 to Hwy 441-3000 LF |
| 6 | Upgrade Battery Backup PLC controls | Sewer Impacts | 5,000 | | | | | | |
| 7 | Manhole Upgrades | Sewer Impacts | | 100,000 | 50,000 | 50,000 | 50,000 | | |
| 8 | Hwy 441 Stabilization - Sewer Lines | Sewer Impacts/ Grant | 210,000 | | | | | | State 157,500-City 53,000 |
| 9 | Construct Re-rate | COVID Recovery Funds | | | | | | | Construct the re rate in 2022/2023/2024 (if needed). Bids came in between 2.3 and 2.6 million dollars |
| Total Cost by Year | | | 582,500 | 900,000 | 1,650,000 | 50,000 | 50,000 | | |

| Public Works - Water/Sewer | | | DEPT. HEAD | | PW Director Bob Titterington | | | |
|---|--|------------------|-------------------|-------------------|------------------------------|------------------|------------------|---|
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | |
| Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 2025 FY Est. Cost | 2026 FY Est. Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| WATER/WASTEWATER, COLLECT, TRANSMIT, TREAT & DISPOSE PROJECTS/NEEDS | | | | | | | | |
| 1 | Drill/Construct WTP & #3 Well #7WTP #3 Distribution System | SRF Loan | 6,074,151 | | - | | | Construction will begin in 2023 fiscal year (Bid was accepted in 2022 for 4,578,891.) SRF Loan is for 6,074,151, with 2,250,000 forgiven leaving 3,824,151 in available loan. |
| 2 | Design/Permit/Construct 0.8 to 1.2 MGD | SRFLoan | 10,000,000 | 10,000,000 | 10,000,000 | 20,000,000 | | SRF contracted loan for 30,000,000 with almost 10,000,000 forgiven at interest less than 1%. Bids came in |
| Total Cost by Year | | 6,074,151 | 20,000,000 | 10,000,000 | 10,000,000 | 20,000,000 | - | |

CAPITAL IMPROVEMENTS TABLES

(Cont)

| DEPARTMENT - Water/Sewer | | | DEPT. HEAD | | PW Director Bob Titterington | | | | |
|---|---|------------------------|------------------|-------------------|------------------------------|------------------|------------------|------------------|---|
| 2029 FY | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 20245FY Est. Cost | 2026 FY Est. Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| WASTEWATER COLLECTION & TREATMENT FUTURE PROJECTS (PER UTILITY SERVICE MASTER PLAN) | | | | | | | | | |
| 1 | Upgrade LS 23 | Sewer Impacts | 200,000 | | | | | | Move to 2024 with State Grant of 141,000. City 59,000 |
| 2 | Upgrade LS 24 | Sewer Impacts | 200,000 | | | 200,000 | | | |
| 3 | Upgrade LS 5 | Sewer Impacts | | | | | 500,000 | | Relocate Station |
| 4 | Upgrade LS 19 | Sewer Impacts | 200,000 | | | | | | |
| 5 | Upgrade LS 42 | Sewer Impacts | | | | | 50,000 | | Upgrade Pumps |
| 6 | Upgrade Bellehaven sewer Line Baseline Rd | Sewer Impacts | | 250,000 | 2,250,000 | | | | Design in 2025. Construct line in 2026. Upgrade Bellehaven sewer line on Baseline Road. |
| 7 | 12" FM-Extension Baseline Rd | Sewer Impacts | | 1,650,000 | | | | | 4700 LF-12" FM Ext. Baseline Rd 102nd Pl Rd-92nd Loop Rd |
| | Total Cost by Year | | 600,000 | 1,900,000 | 2,250,000 | 200,000 | 550,000 | - | |
| | | | | | | | | | |
| DEPARTMENT - Water/Sewer | | | DEPT. HEAD | | PW Director Bob Titterington | | | | |
| PROPOSED CAPITAL FINANCING & EXPENDITURES BY YEAR | | | | | | | | | |
| | Capital Project Items | Proposed Funding Src | 2024FY Est. Cost | 20245FY Est. Cost | 2026 FY Est. Cost | 2027 FY Est Cost | 2028 FY Est Cost | 2029 FY Est Cost | Assessment |
| WASTER/SEWER - MISC. | | | | | | | | | |
| 1 | Waste Water Tplant-Shutter/Generator | Grant/Rev | 193,890 | | | | | | Generator & shutters 30,000 for WWTP. 19,389 is City cost-Grant is for 174,501 |
| 2 | Vac Tron | W/S Revenues Grant Rev | 449,000 | | | | | | Grant portion is 337,000, City Rev match is 112,500 |
| 3 | F-250 4x2 w/Utility Bed | W/S Revenues | | | 50,000 | | | | Truck is 33,000 and Bed is 14,700 |
| | Total Cost by Year | | 642,890 | - | 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. Bellevue has traditionally been a slow growing community. That is expected to begin to change in the next five years. The 2025 fiscal year should be an important capital planning year as the City moves forward and will need to look further than five years for capital planning, especially in regard to its \$30,000,000 sewer expansion project.

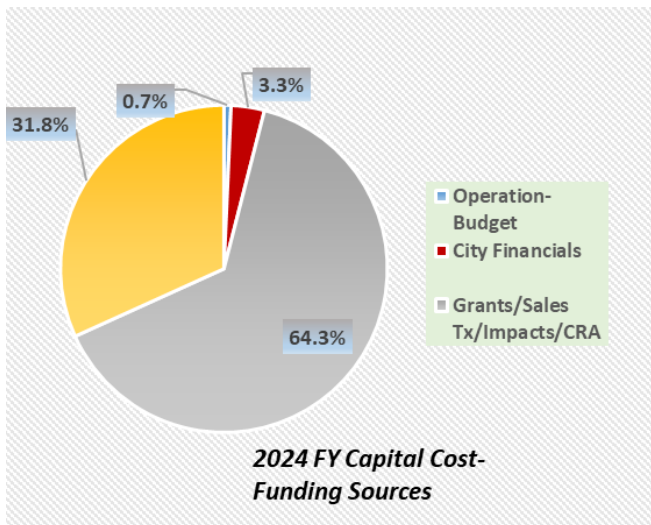


IMPACT OF CAPITAL IMPROVEMENTS ON 2025 FY BUDGET

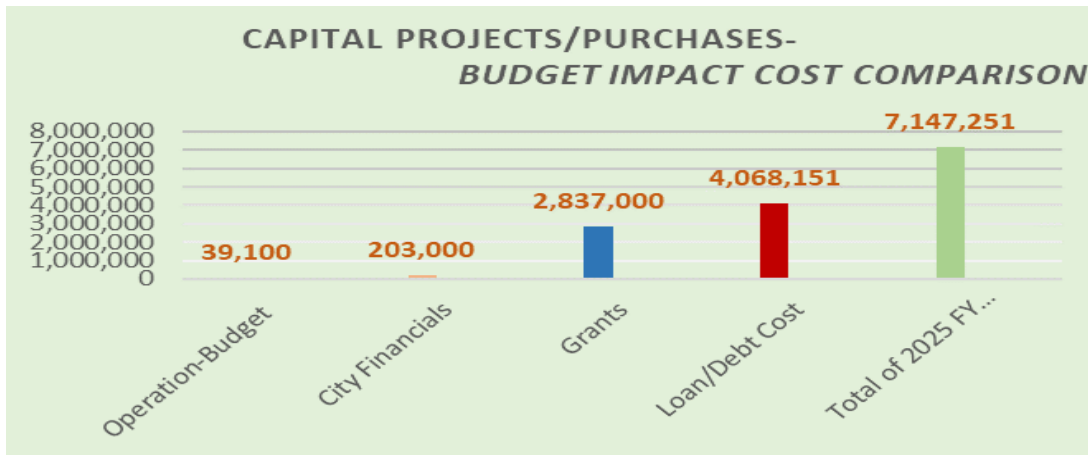
Because the City has saved money over the years, collected Impact Fees from new development, Local Option Sales Tax for Police and Street Projects, CRA Funds and obtained State Grants, the impact of 1.6 million dollars of capital projects and purchases is a 5.8% cost to the City's budget.

Capital Projects/Purchases - Funding Source Comparison

| CIP Projects/Purchases | Additional Operations Costs | Paid from City Financials | Paid from Impact Fees Grants/CRA Sp Sales Tax | Paid from Loans Debt |
|-----------------------------------|-----------------------------|---------------------------|---|----------------------|
| General Fund | | | | |
| IT Equipment | 17,000 | 79,000 | 49,500 | |
| City Hall Roof & Basement Repairs | 0 | 50,000 | 150,000 | |
| Street/Sidewalk repair | 2,000 | | 810,000 | |
| PW Equipment | 4,000 | 59,000 | | |
| Tree Removal | | | 50,000 | |
| Drainage | | | 50,000 | |
| Signs | | | 20,000 | |
| Police Vehicle (2)/Equipment | 2,000 | | 125,000 | |
| CRA | | | | |
| Parks | 6,500 | | 625,000 | |
| | | | | |
| Water/Sewer Fund | | | | |
| Security Cameras | 100 | | | |
| Chlorine Building | 3,000 | | 7,500 | |
| Hydra tank | 3,000 | | 350,000 | 244,000 |
| Utility Field Locator & Backup | 500 | 15,000 | | 3,824,151 |
| Upgrade Lift Stations | 1,000 | | 600,000 | |
| Total Cost | 39,100 | 203,000 | 2,837,000 | 4,068,151 |



IMPACT OF CAPITAL IMPROVEMENTS ON 2025 FY BUDGET (Cont.)





2025 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.

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 within five years. Therefore, in the 2022 fiscal year budget the City began that process with a 10% adjustment to all paygrades both minimum and maximums. The City started with 10% in 2022 to jump start the five-year process, anticipating that at least 6% would 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 had 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. Cody & Associates reviewed the percentage cost to get to a \$15 and hour minimum wage and it was 32%. They advised that all paygrades would need to be addressed to keep the paygrades in line and not distort the 2019 study.

It became clear early in the 2022 fiscal year that the 10% was not enough to make the City competitive in the current job market. Departments could not fill vacancies with qualified employees, especially in the area of Public Works and Police. As a result, the City Administrator proposed a 26% increase for hourly employees and an 18% increase for salaried employees. This would bring the lowest paygrade (and employee position) to 15 dollars an hour and meet the State mandate.

A review of funds where departments held vacancies depicted there was enough to determine available funds for the July 2022 implementation so that increases could be given in July of 2022 rather than wait for October and the 2023 fiscal year. In 2025 a 3% increase is to be given to all employees with the first pay in October.

APPROVED 2024-2025 FY COMPENSATION PAY-GRADES

| Pay Grade | Compensation Plan 2025 Non-Exempt Approved Positions / Paygrades | Hourly Salary | | Annual Salary | |
|-----------|--|---------------|---------|---------------|-------------|
| | | Minimum | Maximum | Minimum | Maximum |
| 5 | Crossing Guard | \$18.79 | \$23.24 | \$31,288.95 | \$48,342.14 |
| 5 | Janitor / Custodian | \$15.79 | \$23.24 | \$31,288.95 | \$48,342.14 |
| 7 | Customer Service Representative I | \$16.58 | \$25.62 | \$34,496.15 | \$53,295.84 |
| 7 | Maintenance Technician I | \$16.58 | \$25.62 | \$34,496.15 | \$53,295.84 |
| 8 | Maintenance Technician II | \$17.41 | \$26.90 | \$36,220.34 | \$55,961.14 |
| 8 | PD Records Data Specialist | \$17.41 | \$26.90 | \$36,220.34 | \$55,961.14 |
| 9 | Customer Service Representative II | \$18.28 | \$28.25 | \$38,031.84 | \$58,759.19 |
| 9 | WS Utility Service Technician I | \$18.28 | \$28.25 | \$38,031.84 | \$58,759.19 |
| 10 | Facilities Maintenance Technician | \$19.20 | \$29.66 | \$39,933.43 | \$61,697.15 |
| 10 | Maintenance / Inventory Technician | \$19.20 | \$29.66 | \$39,933.43 | \$61,697.15 |
| 10 | Parks Services Technician | \$19.20 | \$29.66 | \$39,933.43 | \$61,697.15 |
| 11 | Customer Service Specialist | \$20.16 | \$31.15 | \$41,930.66 | \$64,782.15 |
| 11 | Development Services Technician I | \$20.16 | \$31.15 | \$41,930.66 | \$64,782.15 |
| 11 | Police Officer Recruit | \$20.16 | \$31.15 | \$41,930.66 | \$64,782.15 |
| 11 | Streets - Crew Leader | \$20.16 | \$31.15 | \$41,930.66 | \$64,782.15 |
| 11 | WS Utility Service Technician II | \$20.16 | \$31.15 | \$41,930.66 | \$64,782.15 |
| 11 | Zoning & Code Compliance Spec Trainee | \$20.16 | \$31.15 | \$41,930.66 | \$64,782.15 |
| 12 | Accounting Technician | \$21.17 | \$32.70 | \$44,026.29 | \$68,021.33 |
| 12 | Development Services Technician II | \$21.17 | \$32.70 | \$44,026.29 | \$68,021.33 |
| 12 | Events & Promotions Admin Asst | \$21.17 | \$32.70 | \$44,026.29 | \$68,021.33 |
| 12 | Finance & Util Acct Technician I | \$21.17 | \$32.70 | \$44,026.29 | \$68,021.33 |
| 12 | HR / RM Administrative Assistant | \$21.17 | \$32.70 | \$44,026.29 | \$68,021.33 |
| 12 | Permit & Licensing Specialist I | \$21.17 | \$32.70 | \$44,026.29 | \$68,021.33 |
| 12 | Plant Operator | \$21.17 | \$32.70 | \$44,026.29 | \$68,021.33 |
| 12 | Zoning & Code Compliance Specialist I | \$21.17 | \$32.70 | \$44,026.29 | \$68,021.33 |
| 13 | Accounting Technician II | \$22.23 | \$34.34 | \$46,229.00 | \$71,421.83 |
| 13 | Finance & Utilities Acct Technician II | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 13 | Computer Technician / End User Support | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 13 | Development Services Technician III | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 13 | Events / Promotions Specialist | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 13 | IT Support Tech Trainee | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 13 | Permit & Licensing Specialist II | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 13 | Planning, Zoning, Code Enforce Spec I | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 13 | WS Utility Service Technician III | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 13 | Zoning & Code Compliance Specialist II | \$22.23 | \$34.34 | \$46,288.64 | \$71,421.83 |
| 14 | Development Services Technician IV | \$23.34 | \$36.05 | \$48,539.11 | \$74,993.63 |
| 14 | Exec Asst to the Public Works Director | \$23.34 | \$36.05 | \$48,539.11 | \$74,993.63 |
| 14 | Exec Asst to the Chief of Police | \$23.34 | \$36.05 | \$48,539.11 | \$74,993.63 |
| 14 | Permit & Licensing Specialist III | \$23.34 | \$36.05 | \$48,539.11 | \$74,993.63 |
| 14 | Planning, Zoning, Code Enforce Spec II | \$23.34 | \$36.05 | \$48,539.11 | \$74,993.63 |
| 14 | UB Accounting Manager | \$23.34 | \$36.05 | \$48,539.11 | \$74,993.63 |
| 14 | Zoning & Code Compliance Specialist III | \$23.34 | \$36.05 | \$48,539.11 | \$74,993.63 |

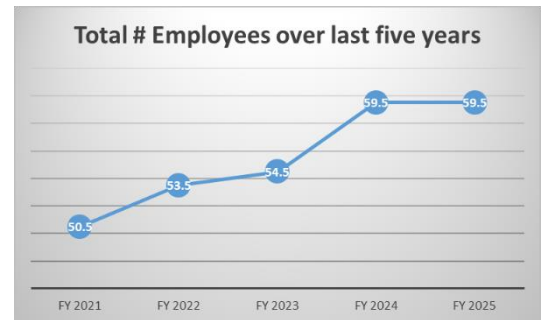
APPROVED 2024-20245 FY COMPENSATION PAY-GRADES (cont.)

| Pay Grade | <i>Compensation Plan 2025</i> <i>Non-Exempt</i> Approved Positions / Paygrades | Hourly Salary | | Annual Salary | |
|--------------|--|---------------|---------|---------------|--------------|
| | | Minimum | Maximum | Minimum | Maximum |
| 15 | Accountant I | \$24.50 | \$37.86 | \$50,965.99 | \$78,742.46 |
| 15 | Development Services Technician V | \$24.50 | \$37.86 | \$50,965.99 | \$78,742.46 |
| 15 | Exec Asst to City Administrator | \$24.50 | \$37.86 | \$50,965.99 | \$78,742.46 |
| 15 | Permit & Licensing Specialist IV | \$24.50 | \$37.86 | \$50,965.99 | \$78,742.46 |
| 15 | Planning, Zoning & Code Enforce Spec III | \$24.50 | \$37.86 | \$50,965.99 | \$78,742.46 |
| 15 | Technology Support Specialist I | \$24.50 | \$37.86 | \$50,965.99 | \$78,742.46 |
| 16 | Police Officer | \$25.73 | \$39.75 | \$53,514.85 | \$82,679.72 |
| 17 | Chief Plant Operator | \$27.01 | \$41.74 | \$56,189.83 | \$86,813.99 |
| 17 | Utility Services Technician Crew Leader | \$27.01 | \$41.74 | \$56,189.83 | \$86,813.99 |
| 18 | Accountant II | \$28.37 | \$43.82 | \$59,000.63 | \$91,155.27 |
| 18 | Cross Connection / Grease Trap Coordinator | \$28.37 | \$43.82 | \$59,000.63 | \$91,155.27 |
| 18 | Police Officer First Class | \$28.37 | \$43.82 | \$59,000.63 | \$91,155.27 |
| 18 | Technology Support Specialist II | \$28.37 | \$43.82 | \$59,000.63 | \$91,155.27 |
| 19 | Police Corporal | \$29.78 | \$46.02 | \$61,950.04 | \$95,712.10 |
| 21 | Accountant III | \$32.83 | \$50.74 | \$68,286.40 | \$105,531.28 |
| 21 | Technology Support Specialist III | \$32.83 | \$50.74 | \$68,286.40 | \$105,531.28 |
| 23 | Police Sergeant | \$36.20 | \$55.93 | \$75,299.99 | \$116,339.20 |
| | | | | | |
| Pay Grade | <i>Compensation Plan 2025</i> <i>Exempt Employees</i> Approved Positions / Paygrades | Hourly Salary | | Annual Salary | |
| | | Minimum | Maximum | Minimum | Maximum |
| 19 | Events and Promotions Manager | | | \$61,950.04 | \$95,712.10 |
| 21 | GIS Asset and Mapping Specialist | | | \$68,286.40 | \$105,531.28 |
| 25 | City Clerk | | | \$77,746.60 | \$120,120.05 |
| 25 | Deputy Finance Director | | | \$77,746.60 | \$120,120.05 |
| 25 | Field Operations Supervisor | | | \$77,746.60 | \$120,120.05 |
| 25 | HR/Risk Management Manager | | | \$77,746.60 | \$120,120.05 |
| 25 | Lieutenant | | | \$77,746.60 | \$120,120.05 |
| 30 | Chief of Police | | | \$99,228.21 | \$158,418.03 |
| 30 | Development Services Director | | | \$99,228.21 | \$158,418.03 |
| 30 | Finance Director | | | \$99,228.21 | \$158,418.03 |
| 30 | Information Technology Director | | | \$99,228.21 | \$158,418.03 |
| 30 | Public Works Director | | | \$99,228.21 | \$158,418.03 |
| 34 | City Administrator | | | \$120,612.76 | \$192,558.13 |
| | | | | | |
| | <i>Elected Officials</i> | | | Per month | Annually |
| | Commissioners | | | \$800.00 | \$9,600.00 |
| | Mayor | | | \$1,000.00 | \$12,000.00 |

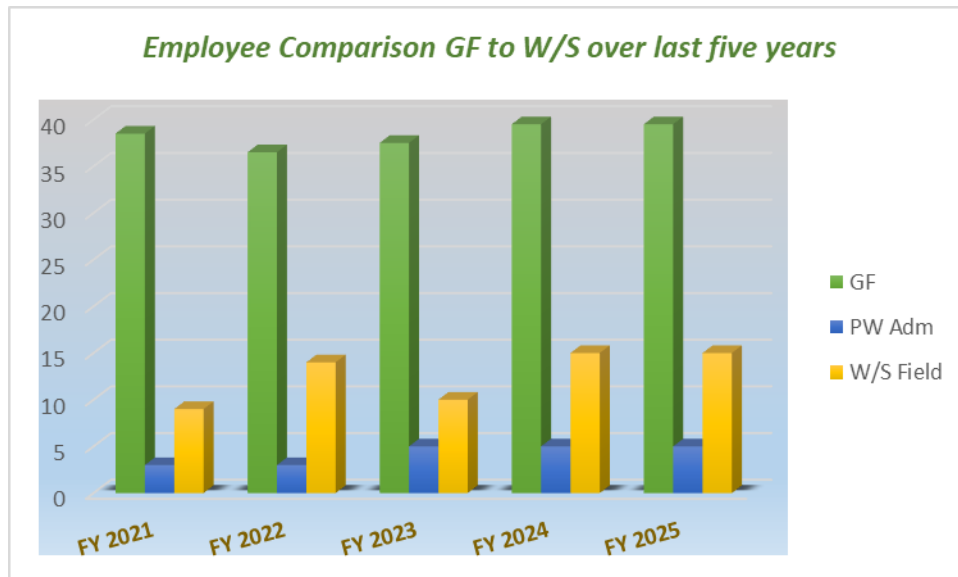
SCHEDULE PERSONNEL – 2025 FY – EMPLOYEE CHANGES

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. The City added a full time Code Enforcement Specialist, an additional Police Officer, a Customer Service Rep and two W/S technicians for the 2024 fiscal year. The employee totals remain the same for the 2025 fiscal year.



Of the 59.5 employees, there are 10 Water/Sewer field employees of which 2 are the plant operators and 5 Water/Sewer Administrative Employees in the 2025 fiscal year budget. The Public Works Director, Executive Assistant to the PW Director and the Field Operations Supervisor oversee the Water/Sewer operations in addition to the General Fund Public Works departments of Cemetery Maintenance, Streets and Parks. Additionally, there are 5 Finance Department personnel that coordinate the Utility Billing and Customer Service areas of Water and Sewer related functions.



In the 2025 fiscal year budget there are 39.5 General Fund employees. This includes Administration, Finance, IT, Development Services, Police and Streets/Parks.

DEPARTMENT STAFFING BY FISCAL YEAR

DEPARTMENT STAFFING BY FISCAL YEAR

| | 2020/21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Administration | | | | | |
| City Administrator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Promotions & Event Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| City Clerk | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Human Resources/Risk Management | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Finance | | | | | |
| Finance Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Customer Service/Utility Billing | 3.0 | 4.0 | 4.0 | 5.0 | 5.0 |
| Accounting | 3.0 | 3.0 | 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 |
| Zoning & Compliance Specialist | 0.0 | 0.0 | 0.0 | 1.0 | 1.0 |
| Building Department Staff | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Development Services Staff | 0.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Information Technology | | | | | |
| IT Director/Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| End User Support Technician | 1.0 | 1.0 | 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 | 12.0 | 12.0 | 12.0 | 13.0 | 13.0 |
| 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 |
| GIS Asset & Mapping Specialist | 0.0 | 0.0 | 1.0 | 1.0 | 1.0 |
| Field Operations Supervisor | 0.0 | 0.0 | 1.0 | 1.0 | 1.0 |
| PW-Janitor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Parks & Streets Division | | | | | |
| Parks & Streets-Supervisor | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Parks Service Worker | 0.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Maintenance Technicians | 4.0 | 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 | 0.0 | 0.0 | 0.0 |
| PW-Building/Grounds Maintenance | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| PW - Inventory Tech/Mechanic | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Utility Technicians | 4.0 | 4.0 | 4.0 | 6.0 | 6.0 |
| TOTAL APPROVED POSITIONS | 50.5 | 53.5 | 54.5 | 59.5 | 59.5 |

2025 FISCAL YEAR-EMPLOYEE HOLIDAY SCHEDULE

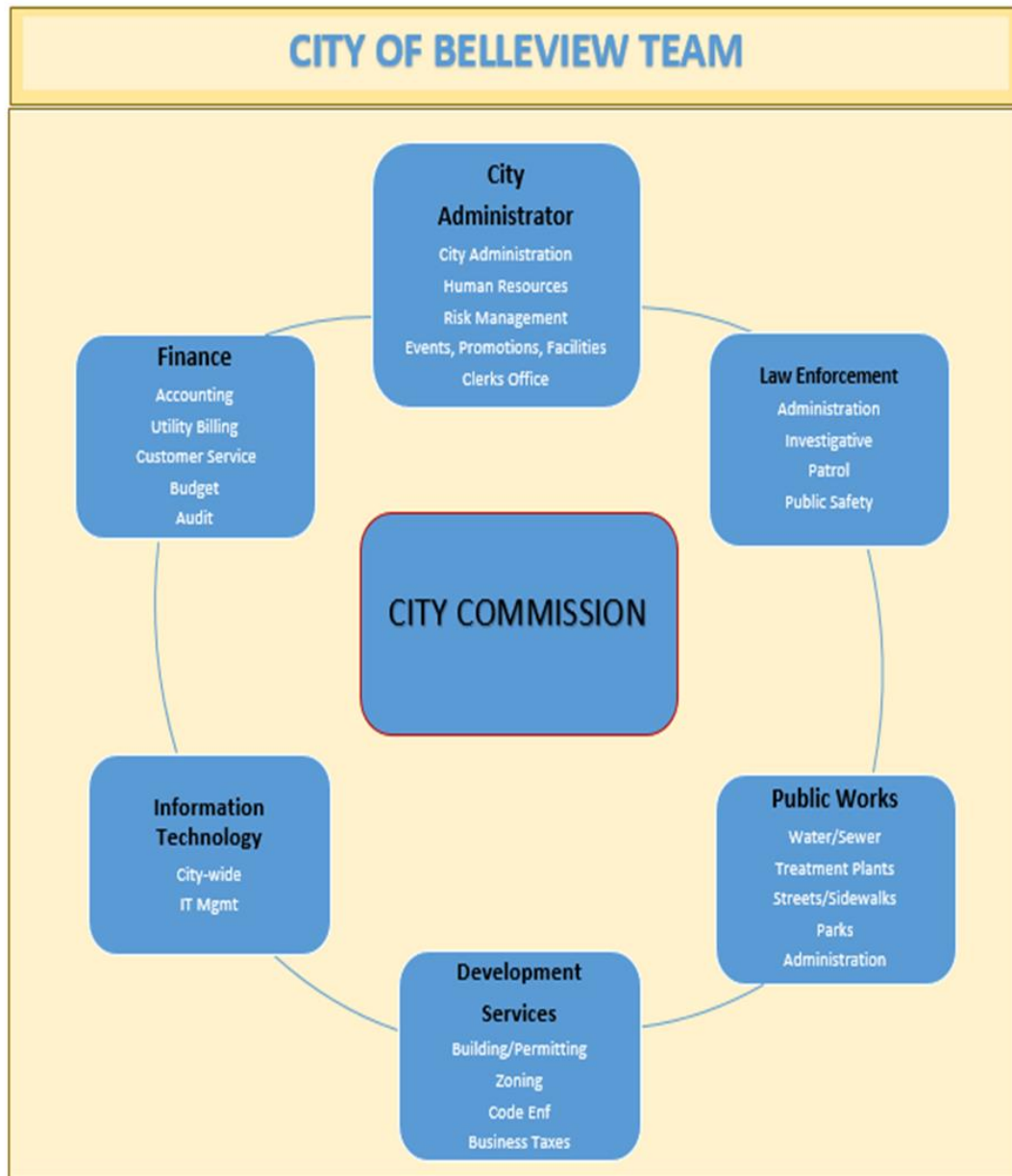
| Holiday | Date | Actual Day | Day Observed (or) Floating Holiday* |
|------------------------|-------------------|---------------|--|
| Veteran's Day | November 11, 2024 | Monday | Monday, 11/11/2024 |
| Thanksgiving Day | November 28, 2024 | Thursday | Thursday, 11/28/2024 |
| Day after Thanksgiving | November 29, 2024 | Friday | Floating Holiday |
| Christmas Eve Day | December 24, 2024 | Tuesday | Tuesday, 12/24/2024 |
| Christmas Day | December 25, 2024 | Wednesday | Wednesday, 12/25/2024 |
| New Year's Day | January 1, 2025 | Wednesday | Wednesday, 01/01/2025 |
| Martin Luther King Day | January 20, 2025 | Monday | Monday, 01/20/2025 |
| President's Day | February 17, 2025 | Monday | Monday, 02/17/2025 |
| Memorial Day | May 26, 2025 | Monday | Monday, 05/26/ 2025 |
| Juneteenth | June 19, 2025 | Thursday | Thursday, 06/19/2025 |
| Independence Day | July 4, 2025 | Friday | Floating Holiday |
| Labor Day | September 1, 2025 | Monday | Monday, 09/01/2025 |

General Administrative Staff and Field Employees work 4-10 hour days, Monday - Thursday. This schedule shows the days the offices are closed for the holidays and which days are "floating" holidays, as the holidays fall on non-work days.

While the Police Department Office staff work 4-days / week, the offices are open Monday - Friday. If the offices are closed on a day the employee is scheduled to work, they will receive holiday pay. If they are scheduled to be off on a day the offices are closed, they can either take another day off that week or they will receive a floating holiday.

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 2023 fiscal year two holidays were added holidays, President's Day and Juneteenth. This brings the total to 12 holidays and 1 personal day.

2025 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
2025 FY
DEPARTMENT
BUDGET
EXPENDITURE DETAIL

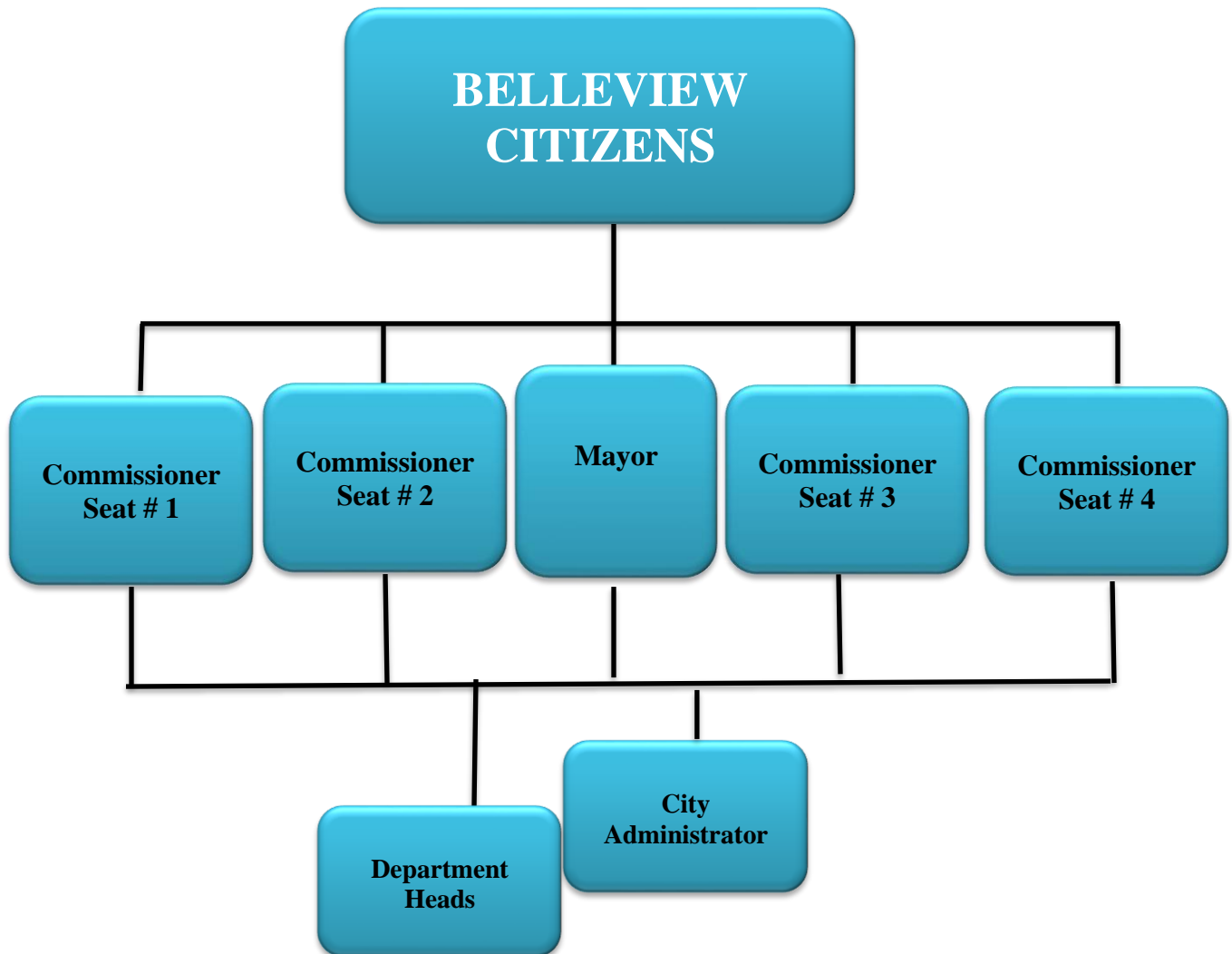
Working Together to Serve Bellevue Citizens



BELLEVIEW GENERAL FUND FUNDING SOURCES

| FUNDS & DEPARTMENT FUNDING SOURCES | | | | | |
|--|---------------------|---------------------------------|---------------------------------|---|---------------------------------|
| <i>Fiscal Year 2025</i> | | | | | |
| Fund | City Departments | 2025 FY Budgeted Expenses | Funding Source(s) | Source Categories | 2025 FY Budgeted Revenues |
| GENERAL FUND | | | | | |
| Transfers Out | | 130,896 | Taxes for CRA | Property Taxes | 2,022,601 |
| Commission | | 196,461 | Taxes, Fees, Charges | Utility, Communication, Business Taxes | 451,457 |
| Executive/Administrative | | 869,346 | | Building Permits | 576,000 |
| Finance (& Customer Service/UB) | | 1,046,083 | | Electric, Gas, Solid Waste Franchise Fees | 585,475 |
| Debt Service | | 177,663 | | Grants, State Shared Revenue | 915,910 |
| Development Services | | 980,620 | | Development related Fees | 21,100 |
| Information Technology | | 925,257 | Taxes, Fees, Charges | Fines, Police Related Fees | 218,733 |
| Police | | 2,437,602 | | Misc. Revenue | 277,825 |
| Cemetery | | 27,250 | | Transfers in from Water/Sewer, Rec, CRA for use of GF facilities, departments, Rec Projects | 2,529,742 |
| Recreation & Parks | | 964,807 | | Reserves for projects Purchases-Parks transfers in | 614,246 |
| Development Services Permitting Clerk Offset | | 16,800 | Other Revenue | Paid by Building Inspection Service | 16,800 |
| Garbage | | 442,967 | Garbage, Recycling Fees | Garbage Fees taken in from customers | 442,967 |
| Streets & Gas Tax Street Projects | | 1,531,604 | Gas Taxes /Sales Tax/GF Revenue | Local Option & 2nd Local Option Gas Tax | 247,000 |
| Police Vehicles/Equipment, Transportation Projects | | 272,095 | Sales Tax Funded Projects | Local Option Sales Tax for PD & Transportation /USDA Grant | 1,099,595 |
| General Fund Expenses | | 10,019,451 | General Fund Revenue | | 10,019,451 |

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 |
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 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, fees to be charged, as well as approving all land use and zoning changes.

CITY COMMISSION GOALS & OBJECTIVES

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.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Promoted annexation and growth along the 441 South Corridor
- Continued to remove blighted conditions from the old Public Works Complex site and Cherokee Park areas.
- Completed rewrite of the City Development Codes for better Code Enforcement.
- Hired full time Code Enforcement personnel.
- Continued to support economic growth in Belleview
- Added an additional Police Officer.
- Improved Lake Lillian Park with a cover for the playground.

FISCAL YEAR 2025 GOALS AND OBJECTIVES

- Continue to promote annexation and growth along the 441 South Corridor.
- Address parking and sidewalk needs.
- Continue to remove blighted conditions from Cherokee Park and redevelop that Park area.
- Look at future events and ways to help Belleview as it grows.
- Continue to support economic growth in Belleview.
- Work on better City perception through social media and other communicative means.

CITY COMMISSION GOALS & OBJECTIVES (Cont.)

CITY COMMISSION GOALS FOR FISCAL YEAR 2024-2025

| 2025 FY City Commission Goals | | Objectives | Output | Outcomes |
|-------------------------------|--|--|---|--|
| 1 | City Perception/Image Annexing Property: 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. |
| 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 | Parks and Recreation: Connect pathway at Lake Lillian, lighting and sound. Prioritize needs for available future funds. Begin renovation of Cherokee Park. | Redevelops the park areas for park, recreation and community activities. Provides a new community function for this park area. | Utilizes Fund Balance, CRA 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. Creates a multi-use Cherokee Park on the other side of the City from Lake Lillian in residential use neighborhoods. Revitalizes these blight areas. |
| 4 | Traffic & Transportation-Parking & Sidewalk Infrastructure: A Commitment to create a safer and more walkable City and support businesses and residences in the City. | 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. |

CITY COMMISSION STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 16, 2024. (See Strategic section of this 2025 fiscal year budget book.) The focus areas were 1) City Perception/Image, 2) Economic Development, 3) Parks and Recreation and 4) Transportation-Sidewalks, Parking, Streets.

Below is how the Commission will support those strategic planning goals in the 2025 fiscal year.

| 2025 FY Strategic Commission Focus Areas | | 2024FY Strategic Focus Areas | |
|--|--|---|--|
| City Perception/Image | | City Perception/Image | |
| The Commission will need to maintain it's image of a City with Small Town Charm as it grows and changes occur. | | The Commission desires to control how the City grows, including it's image of "Small Town Charm" | |
| 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. | |
| 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. | |
| 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 2025 FY EXPENSE BUDGET

| GL NUMBER | DESCRIPTION | 2020-2021 Final BUDGET | 2021-2022 Final BUDGET | 2022-2023 Final BUDGET | 2023-2024 Adopted BUDGET | 2024-2025 Adopted BUDGET |
|--|----------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|
| Fund 01 - General Fund | | | | | | |
| EXPENDITURES | | | | | | |
| Dept 11-Commission | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 01-11-501200 | Salaries | 40,800 | 40,800 | 50,400 | 50,400 | 50,400 |
| 01-11-502100 | Payroll Taxes | 3,122 | 3,122 | 3,856 | 3,856 | 3,856 |
| 01-11-502300 | Employee Insurance | 47,154 | 39,089 | 52,792 | 71,538 | 77,995 |
| 01-11-502400 | Workers Compensation | 74 | 112 | 81 | 90 | 110 |
| SALARIES & BENEFITS EXPENSE | | 91,150 | 83,123 | 107,129 | 125,884 | 132,361 |
| OPERATIONS EXPENSE | | | | | | |
| 01-11-504000 | Training/Travel & Per Diem | 2,000 | 2,000 | 4,000 | 4,000 | 4,000 |
| 01-11-504100 | Telephone/Communications | 3,890 | 3,000 | 3,100 | 4,000 | 4,100 |
| 01-11-504200 | Postage | 100 | 100 | 100 | 100 | 50 |
| 01-11-504300 | Utility Services | 4,022 | 4,000 | 3,800 | 3,800 | 4,300 |
| 01-11-504400 | Equipment Rental | 900 | 800 | 800 | 800 | 800 |
| 01-11-504520 | Errors/Omissions | 2,100 | 2,000 | 2,360 | 3,000 | 3,300 |
| 01-11-504600 | Repair & Maintenance | 2,000 | 2,500 | 1,500 | 1,500 | 1,500 |
| 01-11-504910 | Elections | 5,000 | | 5,000 | - | 6,000 |
| 01-11-504920 | Fees for Services | 1,541 | 1,400 | 1,605 | 1,800 | 2,250 |
| 01-11-504930 | Special Employee Programs | 2,500 | 2,500 | 7,000 | 2,000 | 2,500 |
| 01-11-505000 | Supplies & Equipment | 4,000 | 2,500 | 1,500 | 1,500 | 1,500 |
| 01-11-505050 | COB Promotion | 70,000 | 2,000 | 65,000 | 10,000 | 32,000 |
| 01-11-505400 | Membership Books & Dues | 1,500 | 1,200 | 1,150 | 1,500 | 1,800 |
| OPERATIONS EXPENSE | | 99,553 | 24,000 | 96,915 | 34,000 | 64,100 |
| CAPITAL OUTLAY EXPENSE | | | | | | |
| 01-11-506500 | City Hall Renovation | - | - | - | 200,000 | - |
| CAPITAL OUTLAY EXPENSE | | | | | 200,000 | - |
| DEBT EXPENSE | | | | | | |
| 01-11-507105 | CBT Capital Loan Principal | 148,439 | 153,654 | 159,051 | 164,601 | 170,420 |
| 01-11-507205 | CBT Capital Loan Interest | 29,224 | 24,009 | 18,612 | 13,062 | 7,243 |
| DEBT EXPENSE | | 177,663 | 177,663 | 177,663 | 177,663 | 177,663 |
| Total Dept 11-Commission | | 368,366 | 284,786 | 381,707 | 537,547 | 374,124 |

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. In 2025 the Youth Commission has been slightly changed to create a less formal platform so that the members can communicate more freely with one another. They continue to meet monthly and are now called “Belleview Youth Council.”

The City website is – www.belleviewfl.org



EXECUTIVE/ADMINISTRATIVE ORGANIZATIONAL CHART



EXECUTIVE/ADMINISTRATIVE DEPARTMENT

CITY ADMINISTRATOR:

The City Administrator, who is appointed by the Commission, is one of the Executive Officers of the City and oversees the general affairs of the City. While the Department Heads report directly to the City Commission, they must by Charter consult with and coordinate through the City Administrator. In addition to overseeing the general affairs of the City, the City Administrator also directly oversees both the Clerk's Office and the Human Resources/Risk Management Office.

CITY CLERK'S OFFICE:

The City Clerk's Office consists of the City Clerk and the Events and Promotion Specialist. 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 Events and Promotions Specialist coordinates the events and promotions for the City. Events include the annual events such as Fishing Derby, Founder's Day, and Light Up Lake Lillian as well as the monthly Foodie Fests and quarterly job fairs. The rentals of the Community Center and pavilions are coordinated in this office, as are all of the Social Media posts and Website monitoring.

HUMAN RESOURCES / RISK MANAGEMENT OFFICE:

The Human Resource / Risk Management Office consists of the HR / RM Manager and the Administrative Assistant. Human Resources 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 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.

EXECUTIVE/ADMINISTRATIVE DEPARTMENT

| Executive/Administrative Department | | | | | |
|---------------------------------------|----------|----------|----------|----------|----------|
| APPROVED POSITIONS | FY | FY | FY | FY | FY |
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| City Administrator | 1 | 1 | 1 | 1 | 1 |
| Events & Promotions | 1 | 1 | 1 | 1 | 1 |
| City Clerk | 1 | 1 | 1 | 1 | 1 |
| HR/Risk Manager | 1 | 1 | 1 | 1 | 1 |
| HR/Risk Management Asst | 1 | 1 | 1 | 1 | 1 |
| Total Administration Employees | 5 | 5 | 5 | 5 | 5 |

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Continued records project of scanning of documents; resolutions, ordinances, minutes, deeds, agreements and liens into the City's Laserfiche program.
- 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.
- Continued scanning personnel records to become paperless and working towards an automated Personnel Records Program.
- Improved Granicus application for minutes and meeting recordings.
- Increased community activities centered around Lake Lillian.
- Increased community building usage and facility rentals.
- Continued to look at health and insurance benefits.
- Assisted in reviewing Laserfiche.
- Began implementation of an Employment Application.
- Assisted with transition to a new General Employees' pension company through the Florida League of Cities.

EXECUTIVE/ADMINISTRATIVE GOALS

FISCAL YEAR 2025 GOALS AND OBJECTIVES

- Continue records project of scanning of documents; resolutions, ordinances, minutes, deeds, agreements and liens into the City's Laserfiche program.
- Implement links to records on City Web Site
- 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 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
- Continue scanning personnel records to become paperless and working towards an automated Personnel Records Program
- Assist the City in Economic Growth initiatives
- Create a historical page on website that will summarize history of the city
- Continue to enhance community activities.
- Implement Employment Application and HR modules for better efficiency.

EXECUTIVE/ADMINISTRATIVE DEPARTMENT GOALS

| EXECUTIVE/ADMINISTRATIVE GOALS FOR FISCAL YEAR 2024-25 | | | | |
|--|--|---|---|---|
| 2025 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 | Hired an Events/Facilities Coordinator | Added Foody Fests, Increased healthful living initiatives City-wide. Supported economic growth |

EXECUTIVE/ADMINISTRATIVE DEPARTMENT ACTIVITY

| EXECUTIVE/ADMINISTRATIVE DEPARTMENT 2024-2025 FY ACTIVITY REVIEW | | | |
|--|---------|---|--------------------|
| PROGRAM BUDGET DESCRIPTION FOR EXECUTIVE/ADMINISTRATIVE | | | |
| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
| 23/24 | 24/25 | | |
| 35.00% | 40.00% | 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% | 25.00% | 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 2024-2025 FY ACTIVITY REVIEW | | | |
|--|---------|--|----------------------------------|
| PROGRAM BUDGET DESCRIPTION FOR CITY CLERK | | | |
| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
| 23/24 | 24/25 | | |
| 42.00% | 40.00% | 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% | 45.00% | 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 2024-2025 FY ACTIVITY REVIEW | | | |
|--|---------|--|---|
| PROGRAM BUDGET DESCRIPTION FOR HUMAN RESOURCE & RISK MANAGEMENT | | | |
| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
| 23/24 | 24/25 | | |
| 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. |
| 20.00% | 20.00% | 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. |
| 30.00% | 30.00% | 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. |
| 20.00% | 20.00% | 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. |
| 10.00% | 10.00% | 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 2024-2025 FY ACTIVITY REVIEW | | | |
|---|---------|---|--|
| PROGRAM BUDGET DESCRIPTION FOR EVENTS & FACILITIES | | | |
| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
| 23/24 | 24/25 | | |
| 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 |
| 20.00% | 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 |
| 10.00% | 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 |
| 10.00% | 10.00% | Promotions Event Specialist- Learn related duties and knowledge of City. | City Administrator Promotions Events |
| 25.00% | 25.00% | Facility Rentals - Renting out the 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 2023/2024 FY PERFORMANCE REVIEW & PROJECTIONS | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|----------------------------|
| Performance Activities: | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Notations: |
| Number of City Commission Meetings | 25 | 27 | 27 | 22 | 24 | |
| Number of Ordinances | 20 | 12 | 18 | 14 | 14 | |
| Number of Resolutions | 24 | 17 | 11 | 21 | 21 | |
| Number of Elections | 0 | 0 | 0 | 0 | 0 | Elections every other year |
| Number of Youth Commission MeetingS | 4 | 6 | 6 | 8 | 8 | Covid reduced in 2021 |
| Number of CRA MeetingS | 4 | 4 | 4 | 4 | 4 | |
| Number of Events | 2 | 15 | 15 | 21 | 22 | Covid reduced in 2021 |
| New Hires | 13 | 17 | 14 | 11 | 11 | |
| Terminations/Resignations/Retired | 17 | 15 | 16 | 10 | 10 | |
| Reports of Worker's Comp Injuries | 12 | 1 | 6 | 8 | 4 | |
| Liability Insurance Claims | 6 | 11 | 1 | 4 | 2 | |
| Auto Insurance Claims | 1 | 0 | 3 | 5 | 2 | |
| Property Insurance Claims | 1 | 1 | 0 | 0 | 0 | |
| Risk Management-Litigation | 1 | 2 | 2 | 0 | 0 | |

EXECUTIVE/ADMINISTRATIVE DEPARTMENT STRATEGIC PLANNING GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 16, 2024 (*See Strategic section of this 2025 fiscal year budget book.*) The focus areas were 1) City Perception/Image, 2) Economic Development, 3) Parks and Recreation and 4) Transportation-Sidewalks, Parking, Streets.

Below is how the Administration Department will support those strategic planning goals in the 2025 fiscal year.

| 2025 FY Strategic Administrative/Executive Focus Areas | | 2024 FY Strategic Focus Areas | |
|--|--|---|--|
| City Perception/Image | | City Perception/Image | |
| The Commission will need to maintain it's image of a City with Small Town Charm as it grows and changes occur. Executive/Administrative is a large factor in helping the Commission with this. | | The Commission desires to control how the City grows, including it's image of "Small Town Charm" | |
| 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 Belleview 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 Manager will also add new dept from the Administration Dept to this task. | | Belleview Economic Development promotes and stimulates economic development in the City of Belleview 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. | |
| Parks and Recreation | | Parks and Recreation | |
| Executive/Administrative will work with projects 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. | | Installation of event pedestals and electrical upgrades, lights, playground and splash pad additions and increased activities. | |
| Executive/Administrative will work with these 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 area and create more popular activities that enhance the Fred King Playground located in that Park area. | |
| 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. | |

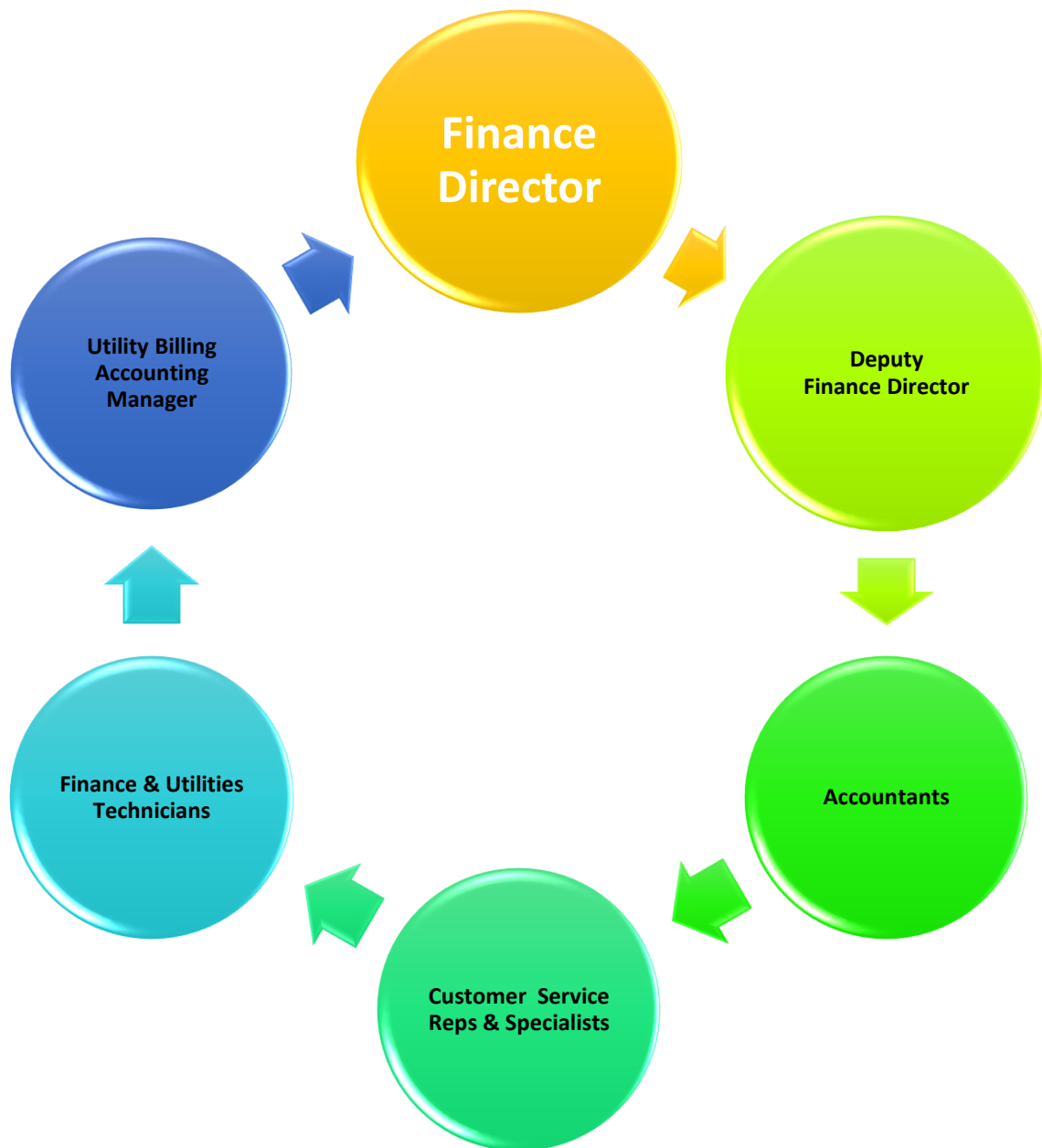
EXECUTIVE/ADMINISTRATIVE DEPARTMENT 2025 FISCAL YEAR BUDGET

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| | | Final | Final | Final | Adopted | Adopted |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Dept 12-Executive/Administrative Department | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 01-12-501200 | Salaries | 346,647 | 384,123 | 466,938 | 483,594 | 476,739 |
| 01-12-501203 | Event Salaries | | | | | 7,000 |
| 01-12-501204 | Salaries - Emergency Compensation | | | | 300 | 500 |
| 01-12-501225 | Employee Bonus | 3,250 | 3,445 | 3,445 | 3,445 | 3,445 |
| 01-12-501400 | Overtime | 1,000 | 500 | 1,000 | 6,100 | 4,950 |
| 01-12-502100 | Payroll Taxes | 26,498 | 30,041 | 36,405 | 38,529 | 39,484 |
| 01-12-502200 | Retirement | 34,485 | 39,117 | 47,589 | 50,365 | 51,511 |
| 01-12-502300 | Employee Insurance | 58,105 | 64,997 | 71,065 | 77,150 | 84,136 |
| 01-12-502400 | Workers Compensation | 633 | 1,610 | 1,175 | 1,469 | 1,491 |
| SALARIES & BENEFITS EXPENSE | | 470,618 | 523,833 | 627,617 | 660,952 | 669,256 |
| OPERATIONS EXPENSE | | | | | | |
| 01-12-503005 | Professional Services | 5,000 | 500 | 2,000 | 2,000 | 7,000 |
| 01-12-503100 | Legal Services | 82,000 | 82,000 | 82,000 | 82,000 | 85,000 |
| 01-12-503110 | Ordinance Codification | 5,500 | 5,500 | 6,000 | 6,000 | 6,300 |
| 01-12-503150 | Medical | | | | | 100 |
| 01-12-503425 | Records Storage | 300 | 300 | 300 | 300 | 550 |
| 01-12-504000 | Training/Travel & Per Deim | 3,500 | 3,500 | 5,800 | 4,500 | 4,500 |
| 01-12-504025 | Educational Reimbursement | 1,250 | 850 | - | 1,250 | 2,500 |
| 01-12-504100 | Telephone/Communications | 4,800 | 3,400 | 5,050 | 4,000 | 5,500 |
| 01-12-504150 | Cell Phone Reimbursement | 1,530 | 1,530 | 1,020 | 1,020 | 1,020 |
| 01-12-504200 | Postage | 500 | 500 | 500 | 500 | 500 |
| 01-12-504300 | Utility Services | 6,000 | 5,000 | 5,000 | 5,000 | 6,700 |
| 01-12-504400 | Equipment Rental | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 01-12-504510 | Basic General Liability | 3,225 | 3,225 | 5,882 | 6,436 | 7,850 |
| 01-12-504520 | Errors/Omissions | 2,005 | 2,005 | 2,360 | 2,995 | 3,630 |
| 01-12-504570 | Auto Insurance | 240 | 245 | 572 | 354 | 440 |
| 01-12-504590 | Property Insurance | 3,855 | 3,855 | 6,931 | 11,184 | 12,100 |
| 01-12-504600 | Repair & Maintenance | 5,000 | 5,000 | 1,000 | 3,000 | 2,500 |
| 01-12-504900 | Other Expense | 500 | 500 | 250 | 500 | 500 |
| 01-12-504920 | Fees for Services | 3,000 | 9,324 | 8,500 | 6,000 | 6,000 |
| 01-12-504960 | Advertising | 1,000 | 805 | 1,000 | 1,000 | 500 |
| 01-12-505000 | Supplies & Equipment | 8,500 | 6,500 | 10,000 | 6,000 | 10,000 |
| 01-12-505110 | Office Furniture | 500 | - | 500 | 500 | 2,000 |
| 01-12-505200 | Gas & Oil | 150 | 150 | 350 | 800 | 800 |
| 01-12-505210 | Vehicle Maintenance | 75 | 75 | 100 | 100 | 500 |
| 01-12-505400 | Membership Books & Dues | 1,500 | 2,371 | 2,500 | 2,500 | 2,500 |
| 01-12-515000 | Event Supplies & Equipment | 15,000 | 15,000 | 30,000 | 25,000 | 30,000 |
| 01-12-515010 | Projects from Donations | | | 20,000 | 25,000 | - |
| OPERATIONS EXPENSE | | 156,030 | 153,235 | 198,715 | 199,039 | 200,090 |
| | | | | | | |
| CAPITAL OUTLAY EXPENSE | | | | | | |
| 01-12-506400 | Capital Outlay | 8,167 | 12,100 | - | - | - |
| CAPITAL OUTLAY EXPENSE | | 8,167 | 12,100 | - | - | - |
| | | | | | | |
| RESERVE FOR FUTURE USE EXPENSE | | | | | | |
| 01-12-509000 | Reserve for future uses | 38,623 | | - | - | - |
| RESERVE FOR FUTURE USE EXPENSE | | 38,623 | | - | - | - |
| | | | | | | |
| Total Dept 12-Executive/Administrative Department | | 673,438 | 689,168 | 826,332 | 859,991 | 869,346 |

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 also provides fiscal oversight for debt and project management. 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 ACFR 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 Manager 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 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
| Finance Director | 1 | 1 | 1 | 1 | 1 |
| Deputy Finance Director | 1 | 1 | 1 | 1 | 1 |
| Accountant | 0 | 0 | 0 | 0 | 0 |
| Accountant I | 1 | 1 | 1 | 2 | 2 |
| Accounting Tech | 1 | 1 | 1 | 0 | 0 |
| Finance Utilities Technician | 1 | 1 | 2 | 2 | 2 |
| Utility Billing Manager | 1 | 1 | 1 | 1 | 1 |
| Customer Service | 2 | 2 | 1 | 2 | 2 |
| Total Finance Employees | 8.00 | 8.00 | 8.00 | 9.00 | 9.00 |

FINANCE GOALS & OBJECTIVES

FISCAL YEAR 2024 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 ACFR for Financial Reporting.
- Assisted the Commission with strategic planning and the Community Redevelopment Area.
- 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.
- Utilized the new online program to create the Annual Comprehensive Financial Report and moved the completion time to early February from late March.
- Assisted with the transition to a new general employees' pension company.

FISCAL YEAR 2025 GOALS AND OBJECTIVES

- Continue to train and learn the BSA software, especially in creating and running reports.
- Continue to learn and improve the Annual Comprehensive Financial Report online program.
- Continue to document and improve the controls and processes.
- Continue submittal for GFOA award for Distinguished Budget Presentation and the ACFR 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.
- Assist the City in debt management of future debt for utility system upgrades.

FINANCE GOALS & OBJECTIVES

| FINANCE DEPARTMENT GOALS FOR FISCAL YEAR 2024-2025 | | | | |
|--|---|---|---|--|
| 2025 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 2024 ACFR 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 | Work with support staff to learn the Budget process and better understand what goes into the budget along with review throughout the year as to | Reduce risk of just one person doing the budget and have more eyes involved in review. | Training on budget better serves the City | Stronger budget oversight. |
| | 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 Technician 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 2022 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 (ACFR) | Maintain a higher standard of financial reporting | Use comments from 2021 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 2025 ACTIVITY

FINANCE DEPARTMENTS 2024-2025 FY ACTIVITY REVIEW

| PROGRAM BUDGET DESCRIPTION OF THE FINANCE DEPARTMENT | | | |
|--|---------|---|---|
| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
| 23/24 | 24/25 | | |
| 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% | 15.00% | 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% | 5.00% | Annual Comp Fin Rpt -Online - Setting up and creating the ACFR, reviewing the financials and data input into the ACFR program, submitting to the Auditors. | Finance Director Deputy Finance Dir |
| 10.00% | 15.00% | 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 |
| 10.00% | 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% | 15.00% | 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% | 5.00% | 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 2024-2025 STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 16, 2024 (*See Strategic section of this 2025 fiscal year budget book.*) The focus areas were 1) City Perception/Image, 2) Economic Development, 3) Parks and Recreation and 4) Transportation-Sidewalks, Parking, Streets.

Below is how the Administration-Finance Department will support those strategic planning goals in the 2025 fiscal year.

| 2025 FY Strategic Finance Department Focus Areas | | 2025 FY Strategic Focus Areas | |
|--|--|---|--|
| City Perception/Image | | City Perception/Image | |
| Finance-Customer Service are often the first to greet newcomers, therefore, it is imperative to provide training as to how the City wants to be perceived. | | The Commission desires to control how the City grows, including it's image of "Small Town Charm" | |
| 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. | |
| Parks and Recreation | | Parks and Recreation | |
| Finance can assist the City with cost analysis and revenue sources. | | Installation of event pedestals and electrical upgrades, lights, playground and splash pad additions and increased activities. | |
| 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. | |
| 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 2025 FINANCE PERFORMANCE MEASURES

| FINANCE DEPARTMENT 2018/2019 FY PERFORMANCE REVIEW & PROJECTIONS | | | | | | |
|--|------------|-----------|------------|-----------|------------|-------------------------------|
| Performance Activities: | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Notations: |
| Accounts Payable total paper checks processed | 1035 | 1010 | 1519 | 964 | 900 | Less paper checks |
| Accounts Payable ACH payments processed | 430 | 466 | 641 | 596 | 610 | More ACH payments |
| Customer deposit refund checks processed | 473 | 470 | 525 | 562 | 570 | |
| Payroll checks processed/ACH payment checks | 1513 | 1515 | 1520 | 1956 | 1962 | Moved insurance to PR Chks |
| Journal entries processed | 45,832 | 46,005 | 46,000 | 50,104 | 50,225 | 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 | 2 | 1 | 2 | 2 | 1 | Added in 2015 fy |
| Annual Budget Manual issued | 10/21/2020 | 9/20/2022 | 10/30/2023 | 9/30/2023 | 10/31/2024 | |
| Comprehensive Annual Financial Report issued | 3/3/2021 | 2/9/2022 | 3/22/2023 | 2/9/2024 | 2/20/2025 | |
| Receive Distinguished Budget Presentation Award | 13 | 14 | 15 | 16 | 17 | Continue yearly submittals |
| Receive Excellence in Financial Reporting Award | 12 | 13 | 14 | 15 | 16 | Continue yearly submittals |
| Water Cut offs | 748 | 700 | 880 | 1223 | 1225 | |
| New Utility Accounts | 310 | 400 | 425 | 196 | 230 | Anticipating growth |
| Cemetery Lots Sold | 57 | 26 | 25 | 13 | 11 | |
| Lien Searches | 285 | 276 | 232 | 349 | 355 | 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 2025 FY EXPENSES

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-----------------------------------|----------------|----------------|----------------|----------------|------------------|
| | | Final | Final | Final | Adopted | Adopted |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Dept 13-Finance Department | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 01-13-501200 | Salaries | 349,733 | 437,607 | 533,368 | 591,503 | 617,955 |
| 01-13-501203 | Event Salaries | | | | | 2,400 |
| 01-13-501204 | Salaries-Emergency Compensation | | 5,644 | - | 400 | 400 |
| 01-13-501225 | Employee Bonus | 4,550 | 5,395 | 5,395 | 6,045 | 6,045 |
| 01-13-501400 | Overtime | 1,500 | 1,500 | 3,000 | 4,500 | 4,500 |
| 01-13-501505 | Incentive Pay-Bilingual | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 |
| 01-13-502100 | Payroll Taxes | 26,565 | 33,968 | 42,058 | 46,805 | 48,719 |
| 01-13-502200 | Retirement | 34,623 | 44,402 | 54,978 | 61,183 | 63,583 |
| 01-13-502300 | Employee Insurance | 81,090 | 101,475 | 110,861 | 134,672 | 146,909 |
| 01-13-502400 | Workers Compensation | 631 | 1,750 | 1,286 | 1,673 | 1,737 |
| SALARIES & BENEFITS EXPENSE | | 499,732 | 632,781 | 751,986 | 847,821 | 893,288 |
| OPERATIONS EXPENSE | | | | | | |
| 01-13-503150 | Medical | | | | | 200 |
| 01-13-503200 | Accounting Services | 63,000 | 55,000 | 61,800 | 72,000 | 75,000 |
| 01-13-503425 | Records Storage | 250 | 250 | 250 | 250 | 250 |
| 01-13-504000 | Training/Travel & Per Deim | 3,500 | 1,257 | 3,500 | 4,000 | 4,000 |
| 01-13-504100 | Telephone/Communications | 3,500 | 2,850 | 3,500 | 2,700 | 3,600 |
| 01-13-504150 | Cell Phone Reimbursement | 1,020 | 1,020 | 1,020 | 1,020 | 1,020 |
| 01-13-504200 | Postage | 2,000 | 2,000 | 1,200 | 2,000 | 1,000 |
| 01-13-504300 | Utility Services | 7,500 | 6,484 | 7,000 | 7,000 | 7,000 |
| 01-13-504400 | Equipment Rental | 2,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-13-504510 | Basic General Liability | 4,350 | 4,500 | 8,286 | 9,011 | 10,000 |
| 01-13-504520 | Errors/Omissions | 2,826 | 2,800 | 3,829 | 4,223 | 4,700 |
| 01-13-504570 | Auto Insurance | 240 | 245 | 700 | 1,000 | 1,000 |
| 01-13-504590 | Property Insurance | 3,805 | 3,840 | 6,931 | 11,184 | 11,000 |
| 01-13-504600 | Repair & Maintenance | 5,000 | 2,544 | 2,000 | 3,000 | 3,000 |
| 01-13-504900 | Other Expense | 1,500 | 2,503 | 4,500 | 1,500 | 1,500 |
| 01-13-504920 | Fees for Services | 4,000 | 3,150 | 5,000 | 3,800 | 4,000 |
| 01-13-504925 | Over/Short Expense Account | 50 | 50 | 50 | 50 | 50 |
| 01-13-504960 | Advertising | 2,000 | 2,000 | 3,700 | 2,200 | 2,200 |
| 01-13-504970 | Bank Fees | 900 | 1,215 | 1,000 | 1,000 | 1,000 |
| 01-13-504980 | Misc Expense/Bank Reconciliations | 1,200 | 1,200 | 1,200 | 1,200 | 2,000 |
| 01-13-505000 | Supplies & Equipment | 6,500 | 8,897 | 10,500 | 10,000 | 15,000 |
| 01-13-505110 | Office Furniture | 500 | 500 | 500 | 500 | 1,500 |
| 01-13-505200 | Gas & Oil | 250 | 150 | 300 | 1,000 | 1,000 |
| 01-13-505210 | Vehicle Maintenance | 75 | 75 | 75 | 75 | 75 |
| 01-13-505400 | Membership Books & Dues | 1,500 | 1,200 | 1,200 | 1,200 | 1,200 |
| OPERATIONS EXPENSE | | 117,466 | 105,230 | 129,541 | 141,413 | 152,795 |
| CAPITAL OUTLAY | | | | | | |
| 01-13-506400 | Capital Outlay | 4,000 | - | - | - | - |
| 01-13-506401 | Capital Outlay: Vehicle | | | 30,200 | - | - |
| CAPITAL OUTLAY | | 4,000 | - | 30,200 | - | - |
| 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 | | 768,077 | 738,011 | 911,727 | 989,234 | 1,046,083 |

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:

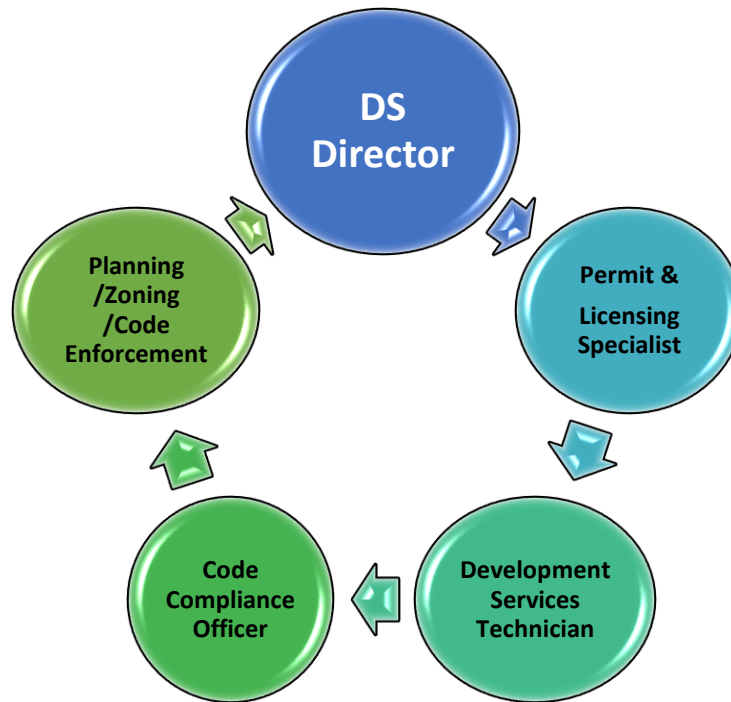
Commercial Solid Waste is handed by the Finance Department via reconciliation of the commercial pickups sent in with the monthly commercial dumpster franchise payments. Commercial pickups are paid directly to the haulers and Commercial businesses in the City can contract with any company they want. They 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 move to a once a week mechanical pickup. This contract is good for five years.

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|------------------------------------|-----------------------------|-----------|-----------|-----------|-----------|-----------|
| | | Final | Final | Final | Adopted | Adopted |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Dept 34-Garbage/Solid Waste | | | | | | |
| OPERATIONS EXPENSE | | | | | | |
| 01-34-503450 | Recycling Expenses | 71,090 | 63,600 | 77,112 | 77,112 | 70,893 |
| 01-34-503455 | Garbage/Solid Waste Expense | 287,148 | 296,400 | 361,872 | 361,872 | 372,074 |
| OPERATIONS EXPENSE | | 358,238 | 360,000 | 438,984 | 438,984 | 442,967 |
| Total Dept 34-Garbage/Solid Waste | | 358,238 | 360,000 | 438,984 | 438,984 | 442,967 |

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 employees. 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 | FY | FY | FY | FY |
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| Development Services Director | 1 | 1 | 1 | 1 | 1 |
| Code Enforcement/Planning/Zoning | 1 | 1 | 1 | 1 | 1 |
| Zoning & Code Compliance | | | 1 | 1 | 1 |
| Permit Licensing Specialist | 1 | 1 | 1 | 1 | 1 |
| Development Services Technician | 1 | 1 | 1 | 1 | 1 |
| Total Dev. Services Employees | 4 | 4 | 5 | 5 | 5 |

DEVELOPMENT SERVICES GOALS

FISCAL YEAR 2024 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.
- Added a full time Code Compliance employee.

FISCAL YEAR 2025 GOALS AND OBJECTIVES

- Ensure the City has updated and policies in place to attract and create well-planned and high-quality residential, commercial and industrial development.
- Continue to assist the City in updating the City's Land Development Code
- Continue providing sound technical and professional interpretation on issues pertaining to the City's Code of Ordinances
- Continue to work with the annexation of pertinent areas to better substantiate the City's growth and future tax base
- Continue to collaborate with surrounding local governments to ensure effective communication and discussion regarding growth and community needs
- Continue to provide service that is professional, prompt, and predictable
- Update and streamline all application processes to improve the customer's experience

DEVELOPMENT SERVICES GOALS (Cont)

DEVELOPMENT DEPARTMENT GOALS FOR FISCAL YEAR 2024-2025

| 2025 FY Development Department Goals | | Objectives | Output | Outcomes |
|--------------------------------------|---|---|---|--|
| Projects: | | | | |
| 1 | Continue to review 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 | Continue to review 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 2024-2025 FY ACTIVITY REVIEW | | | |
|---|-----------|--|--|
| PROGRAM BUDGET DESCRIPTION OF DEVELOPMENT SERVICES | | | |
| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
| 2023/2024 | 2024/2025 | | |
| 35.00% | 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 |
| 15.00% | 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 |
| 15.00% | 15.00% | 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 |
| 30.00% | 30.00% | 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 16, 2024 (*See Strategic section of this 2025 fiscal year budget book.*) The focus areas were 1) City Perception/Image, 2) Economic Development, 3) Parks and Recreation and 4) Transportation-Sidewalks, Parking, Streets.

Below is how the Development Services Department will support those strategic planning goals in the 2025 fiscal year.

| 2025 FY Strategic Development Services Focus Areas | | 2025 FY Strategic Focus Areas | |
|---|--|--|--|
| City Perception/Image | | City Perception/Image | |
| Development Services is often the face of the City for new businesses and development projects and will work hard to project the City's positive image of "Small Town Charm". | | The Commission desires to control how the City grows, including it's image of "Small Town Charm" | |
| 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, once created completely 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. | |
| 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. | |
| Parks and Recreation | | Parks and Recreation | |
| Development Services will provide whatever permitting, inspection services may be required. | | Installation of event pedestals and electrical upgrades, lights, playground and splash pad additions and increased activities. | |
| 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 and create more popular activities that enhance the Fred King Playground located in that Park area. | |
| 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 2023-2040 FY PERFORMANCE REVIEW & PROJECTIONS | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|--|
| Performance Activities: | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Notations: |
| PERMITTING: | | | | | | |
| Building permits issued | 618 | 941 | 980 | 659 | 710 | Req's full time tech to process permits less emphasis on DS permit to reduce duplicity |
| Development Services Permits | 17 | 21 | 24 | 24 | 25 | |
| Business tax receipts issued | 592 | 698 | 701 | 657 | 660 | |
| Home business tax receipts issued | 11 | 20 | 21 | 17 | 17 | |
| CODE ENFORCEMENT: | | | | | | |
| Code Investigations | 149 | 150 | 165 | 248 | 260 | higher volume due to garbage compliance |
| Code Board Meetings | 8 | 9 | 5 | 7 | 7 | |
| PLANNING & ZONING: | | | | | | |
| Planning Board Meetings | 8 | 7 | 8 | 5 | 5 | |
| Planning Board Minutes | 8 | 7 | 8 | 5 | 5 | |
| Comp Plans processed | 8 | 5 | 4 | 2 | 2 | |
| Zoning Amendments (Zoning only) | 9 | 6 | 8 | 2 | 3 | |
| Variances/Special Exceptions processe | 1 | 1 | 0 | 2 | 1 | |
| Plats/Subdivisions processed | 3 | 3 | 1 | 4 | 2 | |
| Annexations processed | 7 | 3 | 4 | 3 | 3 | |
| Site Plan Meetings | 14 | 14 | 15 | 19 | 20 | |
| Site Plans reviewed | 8 | 10 | 15 | 14 | 16 | |
| LDC Ordinances drafted | 12 | 7 | 8 | 7 | 8 | |

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



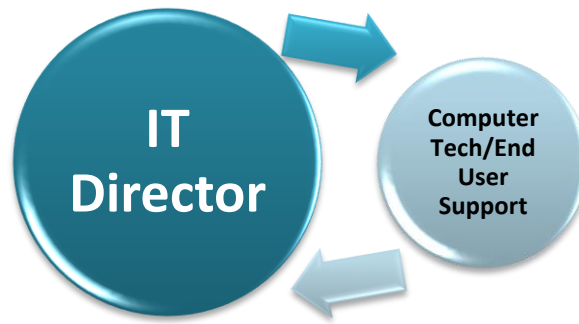
Building Inspections are outsourced by the City to MT Causley. The City issues the permits.

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

DEVELOPMENT SERVICES 2025 FY EXPENSE BUDGET

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| | | Final | Final | Final | Adopted | Adopted |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Dept 15-Development Services Department | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 01-15-501200 | Salaries | 155,456 | 204,037 | 274,712 | 330,189 | 353,208 |
| 01-15-501204 | Salaries - Emergency Compensation | | 2,284 | | 145 | 145 |
| 01-15-501225 | Employee Bonus | 1,950 | 2,600 | 2,600 | 3,510 | 3,510 |
| 01-15-501400 | Overtime | 125 | 500 | 500 | 500 | 2,000 |
| 01-15-502100 | Payroll Taxes | 11,738 | 15,972 | 19,467 | 25,693 | 27,495 |
| 01-15-502200 | Retirement | 15,293 | 20,828 | 25,395 | 33,534 | 35,890 |
| 01-15-502300 | Employee Insurance | 34,761 | 48,895 | 53,403 | 78,152 | 85,282 |
| 01-15-502400 | Workers Compensation | 2,862 | 2,740 | 4,288 | 3,854 | 4,005 |
| SALARIES & BENEFITS EXPENSE | | 222,185 | 297,856 | 380,365 | 475,577 | 511,535 |
| | | | | | | |
| OPERATIONS EXPENSE | | | | | | |
| 01-15-503050 | Comp Plan/Land Development Regs | 45,000 | 47,907 | 30,300 | - | 5,000 |
| 01-15-503150 | Medical | 35 | - | - | - | - |
| 01-15-503410 | Bldg Perm-MT Causley Inspections | 330,847 | 200,000 | 340,000 | 300,000 | 400,000 |
| 01-15-503415 | Animal Control-Marioun County | | 12,500 | 18,450 | 24,396 | 30,000 |
| 01-15-503425 | Records Storage | 500 | 300 | 500 | 500 | 625 |
| 01-15-504000 | Training/Travel & Per Diem | 1,400 | 1,500 | 2,500 | 2,500 | 4,500 |
| 01-15-504025 | Educational Reimbursement | - | - | - | - | 1,250 |
| 01-15-504100 | Telephone/Communications | 3,000 | 3,000 | 2,500 | 2,500 | 2,500 |
| 01-15-504150 | Cell Phone Reimbursement | 510 | 510 | 510 | 510 | 510 |
| 01-15-504200 | Postage | 800 | 800 | 1,000 | 1,000 | 1,000 |
| 01-15-504400 | Equipment Rental | 750 | 750 | 750 | 750 | 750 |
| 01-15-504510 | Basic General Liability | 1,865 | 1,930 | 3,529 | 3,861 | 4,300 |
| 01-15-504520 | Errors/Omissions | 1,202 | 1,202 | 1,416 | 1,796 | 2,000 |
| 01-15-504570 | Auto Insurance | 540 | 560 | 653 | 810 | 1,000 |
| 01-15-504600 | Repair & Maintenance | 1,036 | 1,000 | 1,500 | 977 | 950 |
| 01-15-504900 | Other Expense | 6,200 | 5,408 | 500 | 800 | 500 |
| 01-15-504920 | Fees for Services | 1,200 | 4,885 | 2,950 | 2,800 | 2,500 |
| 01-15-504925 | Over/Short Expense Account | 25 | 25 | 25 | 25 | 25 |
| 01-15-504960 | Advertising | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-15-505000 | Supplies & Equipment | 2,625 | 2,625 | 3,000 | 3,000 | 4,000 |
| 01-15-505110 | Office Furniture | 500 | 500 | 500 | 500 | 500 |
| 01-15-505200 | Gas & Oil | 75 | 75 | 100 | 100 | 1,000 |
| 01-15-505210 | Vehicle Maintenance | 75 | 75 | 2,250 | 300 | 100 |
| 01-15-505400 | Membership Books & Dues | 750 | 1,000 | 1,400 | 1,600 | 1,600 |
| 01-15-513101 | Legal Services-Special Magistrate | 2,300 | 4,200 | 3,800 | 6,000 | 6,000 |
| 01-15-513410 | MT Causley Code Enf Inspections | | | 15,900 | - | - |
| 01-15-513415 | Animal Control | 250 | - | - | - | - |
| 01-15-513505 | Code Enforcement-Court Costs | 2,000 | 2,000 | 1,250 | 1,200 | 1,200 |
| 01-15-514000 | Training/Travel & Per Diem | 1,500 | 1,500 | 850 | 5,000 | 5,000 |
| 01-15-514100 | Telephone/Communications | 600 | 600 | 700 | 800 | 800 |
| 01-15-514200 | Postage | 250 | 350 | 850 | 600 | 1,000 |
| 01-15-514570 | Auto Insurance | 550 | 560 | 753 | 800 | 1,000 |
| 01-15-514920 | Fees for Services | 200 | 400 | 400 | 400 | 400 |
| 01-15-514960 | Advertising | 300 | 300 | 800 | 600 | 600 |
| 01-15-515000 | Supplies & Equipment | 2,000 | 2,000 | 750 | 800 | 800 |
| 01-15-515020 | Uniform Expenses | 500 | 500 | 650 | 500 | 500 |
| 01-15-515200 | Gas & Oil | 150 | 150 | 450 | 800 | 800 |
| 01-15-515210 | Vehicle Maintenance | 75 | 150 | 100 | 300 | 300 |
| 01-15-515400 | Membership Books & Dues | 150 | 150 | 350 | 375 | 375 |
| OPERATIONS EXPENSE | | 412,260 | 301,912 | 444,436 | 369,400 | 485,885 |
| | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 01-15-516401 | Capital Outlay: Vehicle | | | | | |
| 01-15-516402 | Capital Outlay: Equipment | 14,208 | | | | |
| CAPITAL OUTLAY | | 14,208 | | | | |
| | | | | | | |
| Total Dept 15-Development Services Department | | 648,653 | 599,768 | 824,801 | 844,977 | 997,420 |

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 2020 budget the IT Department added an additional employee, a Computer Technician/End User Support, therefore, in the 2024 budget will continue to expand end user support.

Due to new cyber governmental laws and guidelines; for security purposes projects are not listed and some items found in other departments are eliminated from the IT section.

| Information Technology Department | | | | | |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|
| APPROVED POSITIONS | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
| IT Director | 1 | 1 | 1 | 1 | 1 |
| Computer Technician | 1 | 1 | 1 | 1 | 1 |
| Total IT Employees | 2 | 2 | 2 | 2 | 2 |

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Continued to improve customer service
- Continued to be in compliance with Licensing
- Maintained hardware and software infrastructure
- Continued end user support and staff training
- Continued improving security and data protection methods
- Continued to research, develop, test hardware and software options to simplify and streamline city computer operations
- Continued to work with City Administrator and Department Heads on cyber security concerns and innovative ways to protect the City.

INFORMATION TECHNOLOGY 2025 GOALS

(Cont)

FISCAL YEAR 2025 GOALS AND OBJECTIVES

- Continue compliance with 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 to work with City Administrator and Department Heads on cyber security concerns and innovative ways to protect the City.
- Comply with state mandated CS/HB 7055 Cybersecurity Bill.

INFORMATION TECHNOLOGY DEPARTMENT GOALS FOR FISCAL YEAR 2024-2025

| 2025 FY IT Department Goals | | Objectives | Output | Outcomes |
|-----------------------------|--|---|--|---|
| ¹ | 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 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. | | | |

PROGRAM BUDGET DESCRIPTION FOR INFORMATION TECHNOLOGY DEPT

| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
|---------------|---------|---|------------------------------------|
| 23/24 | 24/25 | | |
| 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 STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 16, 2024 (*See Strategic section of this 2025 fiscal year budget book.*) The focus areas were 1) City Perception/Image, 2) Economic Development, 3) Parks and Recreation and 4) Transportation-Sidewalks, Parking, Streets.

Below is how the Information Technology Department will support those strategic planning goals in the 2025 fiscal year.

| 2025 FY Strategic Information Technology Focus Areas | | 2025 FY Strategic Focus Areas | |
|--|--|---|--|
| City Perception/Image | | City Perception/Image | |
| IT will need to access how IT needs can be met and linked should that need arise. | | The Commission desires to control how the City grows, including it's image of "Small Town Charm" | |
| Economic Development | | Economic Development | |
| IT will need to access how IT needs can be met and linked should that need arise. | | Downtown Belleview 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 as needed by linking to website. | | Belleview Economic Development promotes and stimulates economic development in the City of Belleview 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. | |
| Parks and Recreation | | Parks and Recreation | |
| IT will need to access how IT needs can be met and linked should that need arise. | | Installation of event pedestals and electrical upgrades, lights, playground and splash pad additions and increased activities. | |
| 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 and create more popular activities that enhance the Fred King Playground located in that Park area. | |
| 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 2025 FY EXPENSES

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| | | Final | Final | Final | Adopted | Adopted |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Dept 19-Information Technology Department | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 01-19-501200 | Salaries | 145,095 | 159,984 | 186,713 | 194,984 | 200,833 |
| 01-19-501204 | Salaries - Emergency Compensation | | 1,659 | | 130 | 130 |
| 01-19-501225 | Employee Bonus | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 01-19-501400 | Overtime | 100 | 300 | 300 | 500 | 500 |
| 01-19-502100 | Payroll Taxes | 10,837 | 12,044 | 14,433 | 15,099 | 15,546 |
| 01-19-502200 | Retirement | 14,156 | 15,744 | 18,867 | 19,738 | 20,322 |
| 01-19-502300 | Employee Insurance | 15,247 | 20,044 | 26,850 | 29,137 | 31,789 |
| 01-19-502400 | Workers Compensation | 261 | 415 | 300 | 376 | 387 |
| SALARIES & BENEFITS EXPENSE | | 186,996 | 211,490 | 248,763 | 261,264 | 270,807 |
| OPERATIONS EXPENSE | | | | | | |
| 01-19-503125 | Computer Software | 10,000 | 1,938 | 5,800 | 5,000 | 5,000 |
| 01-19-503150 | Medical | 100 | | - | - | - |
| 01-19-503430 | Equipment & Software Maintenance | 143,493 | 162,232 | 193,000 | 267,658 | 336,050 |
| 01-19-504000 | Training/Travel & Per Diem | 1,800 | 17 | 2,700 | 2,500 | 2,500 |
| 01-19-504100 | Telephone/Communications | 7,400 | 6,000 | 5,000 | 4,500 | 4,000 |
| 01-19-504200 | Postage | 25 | 28 | 153 | 300 | 100 |
| 01-19-504300 | Utility Service | 1,500 | 1,500 | - | - | - |
| 01-19-504510 | Basic General Liability | 1,245 | 1,290 | 2,353 | 2,575 | 2,900 |
| 01-19-504520 | Errors/Omissions | 805 | 800 | 1,068 | 1,197 | 1,350 |
| 01-19-504570 | Auto Insurance | 945 | 980 | 1,292 | 1,418 | 1,650 |
| 01-19-504600 | Repair & Maintenance | 25 | 200 | 4,000 | 5,000 | 5,400 |
| 01-19-504920 | Fees for Services | 1,500 | 1,000 | 12,900 | 4,800 | 4,800 |
| 01-19-505000 | Supplies & Equipment | 8,000 | 8,000 | 9,000 | 6,000 | 5,000 |
| 01-19-505105 | Technology Supplies & Equipment | 29,500 | 18,542 | 11,200 | 10,000 | 10,000 |
| 01-19-505110 | Office Furniture | 500 | 500 | 500 | 500 | 500 |
| 01-19-505200 | Gas & Oil | 500 | 250 | 500 | 700 | 700 |
| 01-19-505210 | Vehicle Maintenance | 100 | 100 | 1,200 | 2,000 | 1,000 |
| 01-19-505400 | Membership Books & Dues | 1,500 | 644 | 500 | 1,500 | 1,500 |
| OPERATIONS EXPENSE | | 208,938 | 204,021 | 251,166 | 315,648 | 382,450 |
| CAPITAL OUTLAY EXPENSE | | | | | | |
| 01-19-506400 | Capital Outlay | 86,000 | 71,100 | 230,000 | - | - |
| 01-19-506402 | Capital Outlay: Equipment | | | 57,300 | 79,000 | 164,500 |
| 01-19-506404 | Misc Sales Tax Equip | 36,000 | - | 20,000 | 49,500 | 107,500 |
| CAPITAL OUTLAY EXPENSE | | 122,000 | 71,100 | 307,300 | 128,500 | 272,000 |
| Total Dept 19-Information Technology Department | | 517,934 | 486,611 | 807,229 | 705,412 | 925,257 |

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. IT has added a Computer Technician.

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 2024 budget. The Commission also approved an additional Officer late in the 2023 budget and continued in the 2024 fiscal year budget.

| Police Department | | | | | |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| APPROVED POSITIONS | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
| Chief | 1 | 1 | 1 | 1 | 1 |
| Lieutenant | 1 | 1 | 1 | 1 | 1 |
| Investigator | 1 | 1 | 1 | 1 | 1 |
| Officers | 12 | 12 | 13 | 13 | 13 |
| Sub-total Sworn | 15 | 15 | 16 | 16 | 16 |
| Administrative Support | 2 | 2 | 2 | 2 | 2 |
| Crossing Guard | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| Sub-total Civilian | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Total Police Employees | 17.5 | 17.5 | 18.5 | 18.5 | 18.5 |

POLICE DEPARTMENT GOALS

FISCAL YEAR 2024 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 patrolling the City.
- Participated in community events.
- Enhanced School Resource Officer's interaction with students

FISCAL YEAR 2025 GOALS

- Maintain current conditions and try to get fully staffed
- 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 patrolling the City.
- Continue to participate in community events.
- Enhance School Resource Officer's interaction with students

POLICE DEPARTMENT 2025 GOALS

POLICE DEPARTMENT GOALS FOR FISCAL YEAR 2024-2025

| 2025 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 patrolling the City in conjunction with obtaining a fully staffed base | 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 2024-2025 FY ACTIVITY REVIEW

PROGRAM BUDGET DESCRIPTION FOR POLICE DEPARTMENT

| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
|---------------|---------|--|---|
| 23/24 | 24/25 | | |
| 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 2025 STRATEGIC GOALS

(Cont)

The City Commission met with Staff and the Public at a Strategic Planning session on July 16, 2024 (*See Strategic section of this 2025 fiscal year budget book.*) The focus areas were 1) City Perception/Image, 2) Economic Development, 3) Parks and Recreation and 4) Transportation-Sidewalks, Parking, Streets.

Below is how the Police Department will support those strategic planning goals in the 2025 fiscal year.

| 2025 FY Strategic Law Enforcement Focus Areas | | 2025 FY Strategic Focus Areas | |
|--|--|--|--|
| City Perception/Image | | City Perception/Image | |
| 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. | | The Commission desires to control how the City grows, including it's image of "Small Town Charm" | |
| Economic Development | | Economic Development | |
| Law Enforcement will need to assess how increased commercial redevelopment impacts the department and patrol of the City. | | Downtown Bellevue Community Redevelopment Area, once created 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. | | Bellevue Economic Development promotes and stimulates economic development in the City of Bellevue 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. | |
| Parks and Recreation | | Parks and Recreation | |
| Law Enforcement will support all activities and will have input regarding future added activities as they patrol City Parks. | | Installation of event pedestals and electrical upgrades, lights, playground and splash pad additions and increased activities. | |
| 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 area and create more popular activities that enhance the Fred King Playground located in that Park area. | |
| 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 2025 PERFORMANCE MEASURES

| POLICE DEPARTMENT 2024-2025 FY PERFORMANCE REVIEW & PROJECTIONS | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|---|
| Performance Activities: | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Notations: |
| Number of calls dispatched | 23,500 | 24,010 | 24,915 | 25,000 | 25,010 | |
| Number of traffic crash reports | 350 | 282 | 297 | 300 | 290 | |
| Number of active reserves | 1 | 0 | 0 | 0 | 0 | Working toward setting program up again |
| Calls per Officer | 2,310 | 1,995 | 2,010 | 2,000 | 2,020 | |

POLICE DEPARTMENT 2025 FY EXPENSES

| GL NUMBER | DESCRIPTION | 2020-2021 Final BUDGET | 2021-2022 Final BUDGET | 2022-2023 Final BUDGET | 2023-2024 Adopted BUDGET | 2024-2025 Adopted BUDGET |
|---|-----------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|
| Dept 21-Law Enforcement Department | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 01-21-501200 | Salaries | 79,327 | 110,934 | 140,284 | 144,997 | 149,316 |
| 01-21-501202 | Salaries-Sworn Officers | 829,946 | 882,502 | 1,032,074 | 1,092,515 | 1,164,363 |
| 01-21-501203 | Event Salaries | | | | | 3,500 |
| 01-21-501204 | Salaries - Emergency Compensation | | 18,749 | 10,000 | 1,442 | 1,442 |
| 01-21-501206 | Clothing Allowance-CID | 400 | 400 | 400 | 400 | 400 |
| 01-21-501207 | Uniform Cleaning Allowance | 5,808 | 5,808 | 5,808 | 5,808 | 6,144 |
| 01-21-501215 | Salaries/PD/Special Detail | 15,000 | 20,000 | 25,000 | 25,000 | 25,000 |
| 01-21-501225 | Employee Bonus | 11,167 | 11,557 | 11,440 | 12,090 | 12,740 |
| 01-21-501400 | Overtime | 500 | 300 | 500 | 500 | 500 |
| 01-21-501402 | Overtime-Sworn Officers | 24,635 | 42,000 | 56,000 | 25,000 | 35,446 |
| 01-21-501500 | Incentive Pay | 10,040 | 12,200 | 10,720 | 11,160 | 10,440 |
| 01-21-501505 | Incentive Pay-Bilingual & IT | 520 | | - | 520 | 520 |
| 01-21-501600 | Holiday Pay | 34,500 | 39,200 | 56,700 | 60,300 | 60,300 |
| 01-21-501800 | Extra Duty Pay | 1,680 | 6,680 | 1,050 | 1,680 | 3,150 |
| 01-21-502100 | Payroll Taxes | 79,562 | 94,841 | 107,604 | 112,045 | 120,438 |
| 01-21-502200 | Retirement | 7,863 | 10,820 | 13,615 | 14,016 | 14,430 |
| 01-21-502250 | Retirement / Police | 148,779 | 127,924 | 167,432 | 133,767 | 183,704 |
| 01-21-502300 | Employee Insurance | 197,187 | 197,470 | 225,462 | 255,449 | 294,411 |
| 01-21-502400 | Workers Compensation | 41,282 | 79,609 | 85,226 | 56,535 | 61,002 |
| SALARIES & BENEFITS EXPENSE | | 1,488,196 | 1,660,994 | 1,949,315 | 1,953,224 | 2,147,246 |

POLICE DEPARTMENT 2025 FY EXPENSES
(Cont.)

| | | | | | | |
|---|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATIONS EXPENSE | | | | | | |
| 01-21-503150 | Medical | 2,420 | 1,000 | 1,800 | 1,200 | 1,200 |
| 01-21-503425 | Records Storage | 400 | 400 | 400 | 400 | 400 |
| 01-21-503500 | Criminal Investigations | 250 | 250 | 250 | 250 | 250 |
| 01-21-504000 | Training/Travel & Per Diem | 6,000 | 3,500 | 5,288 | 5,288 | 5,288 |
| 01-21-504025 | Educational Reimbursement | 3,750 | 3,750 | 3,150 | 3,750 | 1,250 |
| 01-21-504100 | Telephone/Communications | 20,000 | 24,000 | 22,750 | 22,750 | 26,232 |
| 01-21-504200 | Postage | 750 | 750 | 850 | 950 | 950 |
| 01-21-504300 | Utility Services | 11,000 | 14,000 | 16,250 | 15,292 | 21,780 |
| 01-21-504400 | Equipment Rental | 1,800 | 1,800 | 2,500 | 1,800 | 2,000 |
| 01-21-504510 | Basic General Liability | 15,000 | 21,290 | 27,871 | 30,652 | 35,000 |
| 01-21-504520 | Errors/Omissions | 9,194 | 9,200 | 9,663 | 10,284 | 14,000 |
| 01-21-504570 | Auto Insurance | 12,700 | 14,250 | 17,771 | 19,038 | 23,000 |
| 01-21-504590 | Property Insurance | 7,515 | 10,878 | 13,695 | 22,099 | 23,000 |
| 01-21-504600 | Repair & Maintenance | 3,000 | 6,000 | 9,000 | 9,000 | 9,000 |
| 01-21-504900 | Other Expense | 500 | 500 | - | 500 | 500 |
| 01-21-504920 | Fees for Services | 6,500 | 22,313 | 9,500 | 9,000 | 9,000 |
| 01-21-504925 | Over/Short Expense Account | 50 | 50 | 50 | 50 | 50 |
| 01-21-504960 | Advertising | 150 | 150 | 250 | 250 | 250 |
| 01-21-505000 | Supplies & Equipment | 32,000 | 17,536 | 13,000 | 15,000 | 17,000 |
| 01-21-505004 | LOSales Tax Misc. Purchases | 95,000 | | - | 15,000 | - |
| 01-21-505005 | Grant Equipment Purchases | 10,265 | - | - | - | - |
| 01-21-505020 | Uniform Expenses | 8,000 | 9,000 | 10,000 | 10,000 | 15,000 |
| 01-21-505200 | Gas & Oil | 27,000 | 24,424 | 30,000 | 45,000 | 45,000 |
| 01-21-505210 | Vehicle Maintenance | 30,000 | 25,000 | 42,000 | 35,000 | 22,000 |
| 01-21-505211 | Vehicle Equipment | 51,060 | - | - | 1,000 | 2,500 |
| 01-21-505400 | Membership Books & Dues | 3,200 | 3,000 | 3,620 | 3,000 | 3,000 |
| 01-21-505600 | DARE Program | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-21-513430 | Automation-Equipment & Software M | 12,398 | 14,000 | 60,000 | 12,000 | 11,206 |
| 01-21-515010 | Projects from Donations | | | 25,000 | 25,000 | 500 |
| OPERATIONS EXPENSE | | 370,902 | 228,041 | 325,658 | 314,553 | 290,356 |
| CAPITAL OUTLAY EXPENSE | | | | | | |
| 01-21-506401 | Capital Outlay:Vehicle | 79,000 | 146,600 | 30,680 | - | - |
| 01-21-506402 | C/O: Equipment | | | | | |
| 01-21-506404 | Mis Sales Tax Equip | 51,756 | 38,500 | 196,531 | 75,000 | 272,095 |
| 01-21-506409 | C/O Police Grant Purchased Equipment | | | | | |
| 01-21-516402 | C/O: Equipment-Automation | | | | | |
| CAPITAL OUTLAY EXPENSE | | 130,756 | 185,100 | 227,211 | 75,000 | 272,095 |
| Total Dept 21-Law Enforcement Department | | 1,989,854 | 2,074,135 | 2,502,184 | 2,342,777 | 2,709,697 |

THE CITY OF BELLEVIEW POLICE DEPARTMENT



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

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.

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.

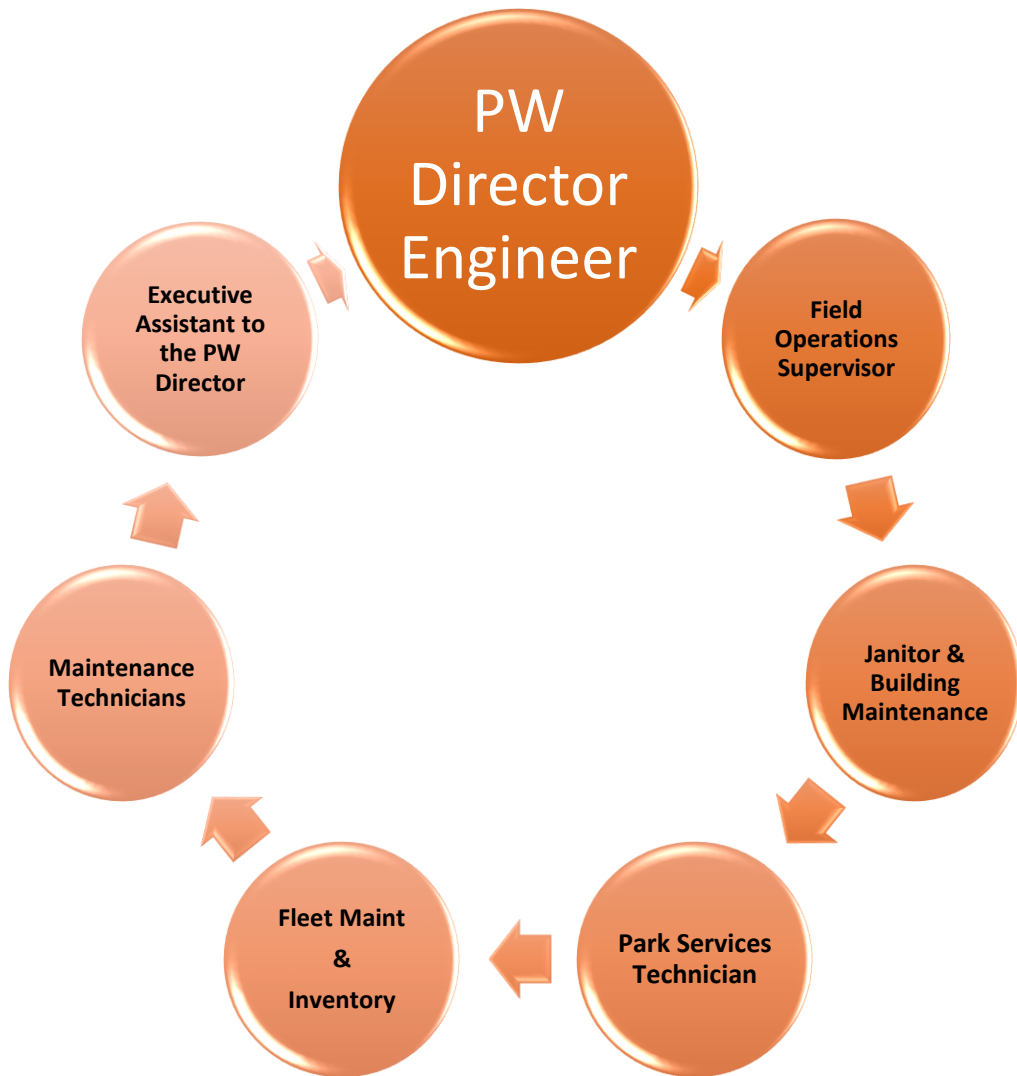
The City revamped its Cemetery Code in 2019. The new code assists the City in better management of the common areas and around the gravesites with better defined rules and regulations. Additionally, in 2019, Finance brought the cemetery hand maintained books into electronic format which insures all information 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 2025 fiscal year the City will also do maintenance and some capital improvements.

| GL NUMBER DESCRIPTION | | 2020-2021 Final BUDGET | 2021-2022 Final BUDGET | 2022-2023 Final BUDGET | 2023-2024 Adopted BUDGET | 2024-2025 Adopted BUDGET |
|-------------------------------|-----------------------|------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|
| Dept 39-Cemetery | | | | | | |
| OPERATIONS EXPENSE | | | | | | |
| 01-39-504300 | Utility Services | | 200 | 350 | 350 | 350 |
| 01-39-504590 | Property Insurance | 1,200 | 790 | 1,409 | 2,273 | 2,300 |
| 01-39-504600 | Repair & Maintenance | 5,000 | 2,000 | 1,000 | 1,100 | 1,100 |
| 01-39-504955 | Cemetery Lot Buy-Back | 2,500 | 2,500 | 3,000 | 3,000 | 3,000 |
| 01-39-505000 | Supplies & Equipment | 2,000 | 3,000 | 500 | 500 | 500 |
| OPERATIONS EXPENSE | | 10,700 | 8,490 | 6,259 | 7,223 | 7,250 |
| CAPITAL OUTLAY EXPENSE | | | | | | |
| 01-39-506300 | Capital Improvements | 15,000 | 25,000 | 20,000 | - | 20,000 |
| CAPITAL OUTLAY EXPENSE | | 15,000 | 25,000 | 20,000 | - | 20,000 |
| Total Dept 39-Cemetery | | 25,700 | 33,490 | 26,259 | 7,223 | 27,250 |

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. 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 Public Works complex. The City obtained a \$300,000 Marion County grant to assist with the construction of this facility. In the 2022 fiscal year event pedestals were added and in the 2023 fiscal year the dock was replaced.

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.

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 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-2025 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| 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 | 1 | 1 | 1 |
| Janitor | 1 | 1 | 1 | 1 | 1 |
| Sub-total Admin & Streets & Parks | 4 | 4 | 4 | 4 | 4 |
| | | | | | |
| Fleet/Inventory Maintenance | 1 | 1 | 1 | 1 | 1 |
| Building/Grounds Maintenance | 1 | 1 | 1 | 1 | 1 |
| Parks Services Technician | 1 | 1 | 1 | 1 | 1 |
| Maintenance Technicians | 4 | 4 | 4 | 4 | 4 |
| Sub-Total Utilities Field | 7 | 7 | 7 | 7 | 7 |
| Total Public Works Employees | 11 | 11 | 11 | 11 | 11 |

PUBLIC WORKS GOALS & ACCOMPLISHMENTS

FISCAL YEAR 2024 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
- 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 2024-2025 FY ACTIVITY REVIEW | | | |
|--|---------|--|---|
| PROGRAM BUDGET DESCRIPTION FOR PARK AND RECREATION | | | |
| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
| 23/24 | 23/24 | | |
| 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 2025 GOALS

FISCAL YEAR 2025 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 cost of operations in connection to development and growth
- Rehab Sidewalks
- Make improvements to Lake Lillian Park and Cherokee Park
- Rehab the Cherokee Park
- Rehab streets and drainage

PUBLIC WORKS DEPARTMENT 2023 GOALS (Cont)

| PUBLIC WORKS DEPARTMENT GOALS FOR FISCAL YEAR 2024-2025 | | | | |
|---|---|---|---|---|
| 2025 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 | Rehab 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 2023-2024 FY PERFORMANCE REVIEW & PROJECTIONS | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|---------------------------|
| Performance Activities: | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 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 | 2 | 12 | 12 | 14 | 12 | |
| City Grounds | 92.5 | 92.5 | 92.5 | 92.5 | 92.5 | Public Work Building area |
| Grants | \$0 | \$0 | \$0 | \$200,000 | \$0 | City Hall |

PUBLIC WORKS DEPARTMENT 2025 STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 16, 2024 (*See Strategic section of this 2025 fiscal year budget book.*) The focus areas were 1) City Perception/Image, 2) Economic Development, 3) Parks and Recreation and 4) Transportation-Sidewalks, Parking, Streets.

Below is how the Public Works Department -Streets & Parks Division will support those strategic planning goals in the 2025 fiscal year.

| 2025 FY Strategic Public Works-Streets & Parks Focus Areas | | 2025 FY Strategic Focus Areas | |
|---|--|---|--|
| City Perception/Image | | City Perception/Image | |
| Public Works will assist in evaluation, cost analysis and creating a master plan for sidewalks and parking. | | The Commission desires to control how the City grows, including it's image of "Small Town Charm" | |
| 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 Economic Development 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 issuses 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. | |
| 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. | |
| Parks and Recreation | | Parks and Recreation | |
| Continue additions and improvements to Lake Lillian via the electrical and pedestal upgrades, basketball court and dock improvements | | Installation of event pedestals and electrical upgrades, lights, playground and splash pad additions and increased activities. | |
| 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 Commisison to assess the Cherokee Park building and area, plan future development and assist in providing cost analysis | | Spruce up Cherokee Park area and create more popular activities that enhance the Fred King Playground located in that Park area. | |
| 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. | |

PUBLIC WORKS-STREETS 2024 FY EXPENSE

| GL NUMBER DESCRIPTION | | 2020-2021 Final BUDGET | 2021-2022 Final BUDGET | 2022-2023 Final BUDGET | 2023-2024 Adopted BUDGET | 2024-2025 Adopted BUDGET |
|--|--------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|
| Dept 41-Street Department | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 01-41-501200 | Salaries | 203,414 | 208,522 | 226,297 | 250,274 | 273,699 |
| 01-41-501203 | Event Salaries | | | | | 4,500 |
| 01-41-501204 | Salaries - Emergency Compensation | | 1,871 | | 500 | 500 |
| 01-41-501225 | Employee Bonus | 3,965 | 3,835 | 3,185 | 3,315 | 3,640 |
| 01-41-501400 | Overtime | 2,500 | 2,500 | 3,000 | 4,000 | 4,000 |
| 01-41-501700 | On Call Pay | 1,200 | 1,800 | 2,800 | 1,800 | 2,100 |
| 01-41-502100 | Payroll Taxes | 16,154 | 16,981 | 18,564 | 20,417 | 23,013 |
| 01-41-502200 | Retirement | 21,116 | 21,459 | 20,563 | 25,611 | 29,005 |
| 01-41-502300 | Employee Insurance | 70,492 | 71,970 | 65,255 | 73,679 | 88,204 |
| 01-41-502400 | Workers Compensation | 16,241 | 24,910 | 29,255 | 20,326 | 23,800 |
| SALARIES & BENEFITS EXPENSE | | 335,082 | 353,848 | 368,919 | 399,922 | 452,461 |
| OPERATIONS EXPENSE | | | | | | |
| 01-41-503150 | Medical | 400 | 585 | 500 | 500 | 500 |
| 01-41-503170 | Architect/Engineering | | 2,809 | | | |
| 01-41-503425 | Records Storage | | 50 | - | - | - |
| 01-41-503460 | Railroad Fees | 5,500 | 3,982 | 3,700 | 5,500 | 5,500 |
| 01-41-504000 | Training/Travel & Per Diem | 250 | 1,250 | 50 | 250 | 2,000 |
| 01-41-504100 | Telephone/Communications | 7,850.00 | 5,200 | 5,200 | 4,500 | 5,600 |
| 01-41-504200 | Postage | 100.00 | 400 | 125 | 125 | 125 |
| 01-41-504300 | Utility Services | 3,500.00 | 4,000 | 5,000 | 4,500 | 4,000 |
| 01-41-504400 | Equipment Rental | 750.00 | 750 | 1,000 | 1,000 | 1,500 |
| 01-41-504510 | Basic General Liability | 3,730.00 | 3,900 | 7,360 | 7,725 | 8,550 |
| 01-41-504520 | Errors/Omissions | 2,415.00 | 2,400 | 3,345 | 3,609 | 4,000 |
| 01-41-504570 | Auto Insurance | 8,600.00 | 9,000 | 11,804 | 12,911 | 16,000 |
| 01-41-504590 | Property Insurance | 2,840.00 | 2,900 | 5,179 | 8,356 | 8,350 |
| 01-41-504600 | Repair & Maintenance | 9,800.00 | 14,511 | 19,900 | 17,500 | 15,000 |
| 01-41-504602 | Maintenance/Lighting | 2,500.00 | 1,000 | 500 | 1,000 | 1,000 |
| 01-41-504900 | Other Expense | 50 | 50 | 50 | 50 | 50 |
| 01-41-504920 | Fees for Services | 3,500 | 2,500 | 9,900 | 4,200 | 4,200 |
| 01-41-505000 | Supplies & Equipment | 18,000 | 13,000 | 11,000 | 15,000 | 12,000 |
| 01-41-505020 | Uniform Expenses | 5,500 | 5,500 | 5,500 | 5,000 | 3,200 |
| 01-41-505200 | Gas & Oil | 7,500 | 7,500 | 11,000 | 15,500 | 13,000 |
| 01-41-505210 | Vehicle Maintenance | 11,000 | 12,998 | 1,900 | 5,000 | 5,000 |
| 01-41-505320 | Tree Removal-Sales-ROW-Sales Tax | 52,350 | 25,000 | 50,000 | 50,000 | 50,000 |
| 01-41-505400 | Membership Books & Dues | 150 | 150 | 150 | 150 | 150 |
| OPERATIONS EXPENSE | | 146,285 | 119,435 | 153,163 | 162,376 | 159,725 |
| CAPITAL OUTLAY EXPENSE | | | | | | |
| 01-41-506401 | Capital Outlay Vehicles | 12,500 | | - | - | - |
| 01-41-506404 | CO: Misc Sales Tax Equip | 52,431 | 14,180 | 59,000 | 15,000 | - |
| CAPITAL OUTLAY EXPENSE | | 64,931 | 14,180 | 59,000 | 15,000 | - |
| CAPITAL PROJECT EXPENSE | | | | | | |
| 01-41-506304 | Capital Improvements-Street Sales Tx | | 566,820 | 740,000 | 495,000 | 420,000 |
| 01-41-506314 | Sales Tax-Street Lights | 51,010 | | | | |
| 01-41-506360 | Sidewalk Construction-Sales Tax | 138,470 | 33,500 | 200,000 | 250,000 | 250,000 |
| CAPITAL PROJECT EXPENSE | | 189,480 | 600,320 | 940,000 | 745,000 | 670,000 |
| Total Dept 41-Street Department | | 735,778 | 1,087,783 | 1,521,082 | 1,322,298 | 1,282,186 |

**PUBLIC WORKS-STREETS 2024 FY EXPENSE
GAS TAX FUNDED PROJECTS/EXPENSES
(Cont.)**

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| | | Final | Final | Final | Adopted | Adopted |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Dept 49-Road Mntc & Construction | | | | | | |
| OPERATIONS EXPENSE | | | | | | |
| 01-49-503170 | Architect/Engineering | 2,500 | - | - | - | - |
| 01-49-504300 | Utility Services | 75,000 | 75,000 | 97,200 | 95,000 | 110,000 |
| 01-49-504600 | Repair & Maintenance | 5,000 | 5,000 | 7,000 | 7,500 | 7,500 |
| 01-49-505000 | Supplies & Equipment | 12,000 | 10,000 | 7,500 | 7,500 | 7,500 |
| 01-49-505300 | Resurfacing/Maintenance | 5,000 | | - | - | - |
| 01-49-505310 | Stump Removal | 6,000 | | - | - | - |
| 01-49-505320 | Tree Removal | 5,000 | | - | - | 28,000 |
| OPERATIONS EXPENSE | | 110,500 | 90,000 | 111,700 | 110,000 | 153,000 |
| CAPITAL OUTLAY EXPENSE | | | | | | |
| 01-49-506401 | C/O: Vehicle | | | - | - | - |
| 01-49-506405 | Capital Outlay:Equipment | - | - | - | - | - |
| CAPITAL OUTLAY EXPENSE | | - | - | - | - | - |
| CAPITAL PROJECT EXPENSE | | | | | | |
| 01-49-506300 | Capital Improvements | | | - | - | - |
| 01-49-516431 | CO-Bacon Property | 7,650 | | - | - | - |
| 01-49-516435 | Community Center Parking Lot | | | - | - | - |
| 01-49-516570 | Capital Improvement-PW Building | | | 25,000 | - | - |
| CAPITAL PROJECT EXPENSE | | 7,650 | - | 25,000 | - | - |
| RESERVES FOR FUTURE USE | | | | | | |
| 01-49-519000 | Reserve for future uses | 87,350 | 98,000 | 81,500 | 105,000 | 96,418 |
| RESERVES FOR FUTURE USE | | 87,350 | 98,000 | 81,500 | 105,000 | 96,418 |
| Total Dept 49-Road Mntc & Construction | | 205,500 | 188,000 | 218,200 | 215,000 | 249,418 |

PUBLIC WORKS-PARKS & RECREATION 2025 FY EXPENSES

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|--|-----------------|-----------------|-----------------|-------------------|-------------------|
| GL NUMBER | DESCRIPTION | Final BUDGET | Final BUDGET | Final BUDGET | Adopted BUDGET | Adopted BUDGET |
| Dept 72-Parks and Recreation | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 01-72-501200 | Salaries | 27,218 | 49,876 | 83,332 | 85,021 | 67,116 |
| 01-72-501203 | Event Salaries | | | | | 2,200 |
| 01-72-501204 | Salaries-Emergency Compensation | | | | | 300 |
| 01-72-501225 | Employee Bonus | 488 | 203 | 1,203 | 1,203 | 878 |
| 01-72-501400 | Overtime | 300 | 1,500 | 1,000 | 1,000 | 1,000 |
| 01-72-501700 | On Call Pay | 300 | 300 | 300 | 300 | 300 |
| 01-72-502100 | Payroll Taxes | 2,160 | 5,247 | 6,693 | 6,823 | 5,545 |
| 01-72-502200 | Retirement | 2,823 | 6,859 | 8,749 | 8,918 | 7,249 |
| 01-72-502300 | Employee Insurance | 8,676 | 10,563 | 24,623 | 26,701 | 21,256 |
| 01-72-502400 | Workers Compensation | 1,842 | 6,030 | 4,765 | 5,797 | 3,648 |
| SALARIES & BENEFITS EXPENSE | | 43,807 | 80,578 | 130,665 | 135,763 | 109,492 |
| OPERATIONS EXPENSE | | | | | | |
| 01-72-503150 | Medical | 50 | 120 | 270 | 165 | 165 |
| 01-72-503170 | Engineering | | | 7,600 | | 40,000 |
| 01-72-504000 | Training/Travel & Per Diem | 100 | 100 | - | 100 | 100 |
| 01-72-504100 | Telephone/Communications | 200 | 777 | 750 | 650 | 650 |
| 01-72-504200 | Postage | 50 | 50 | 30 | 30 | 50 |
| 01-72-504310 | Utilities: Cherokee Park | 1,500 | 1,200 | 200 | 500 | 250 |
| 01-72-504320 | Utilities: Rec Complex | 2,500 | 2,500 | 2,750 | 2,500 | 2,500 |
| 01-72-504325 | Utilities: Ballfield Lights | 1,000 | 1,000 | 1,700 | 1,500 | 1,600 |
| 01-72-504330 | Utilities: Lake Lillian | 3,000 | 5,000 | 6,200 | 6,000 | 6,000 |
| 01-72-504335 | Utilities: Lake Lillian Community Center | 5,000 | 5,000 | 7,200 | 6,000 | 6,000 |
| 01-72-504400 | Equipment Rental | 400 | 400 | - | 400 | 400 |
| 01-72-504510 | Basic General Liability | 932 | 970 | 1,789 | 1,930 | 2,300 |
| 01-72-504520 | Errors/Omissions | 615 | 615 | 844 | 919 | 1,050 |
| 01-72-504570 | Auto Insurance | 945 | 980 | 1,292 | 1,418 | 1,650 |
| 01-72-504590 | Property Insurance | 1,550 | 1,850 | 2,869 | 4,549 | 4,600 |
| 01-72-504600 | Repair & Maintenance | 5,600 | 13,081 | 11,380 | 12,000 | 7,500 |
| 01-72-504622 | Mntc MC - Sports Complex | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-72-504920 | Fees for Services | 2,000 | 5,406 | 8,100 | 3,500 | 4,500 |
| 01-72-504960 | Advertising | 250 | 250 | - | 250 | 250 |
| 01-72-505000 | Supplies & Equipment | 7,000 | 13,621 | 11,000 | 12,000 | 15,000 |
| 01-72-505006 | Chemical Supplies | 3,000 | 10,000 | 6,000 | 6,500 | 4,500 |
| 01-72-505020 | Uniform Expenses | | | 720 | 650 | 750 |
| 01-72-505200 | Gas & Oil | 3,000 | 2,000 | 4,700 | 6,744 | 5,000 |
| 01-72-505210 | Vehicle Maintenance | 500 | 500 | 500 | 500 | 500 |
| OPERATIONS EXPENSE | | 89,192 | 115,420 | 125,894 | 118,805 | 155,315 |
| CAPITAL PROJECT EXPENSE | | | | | | |
| 01-72-506525 | CIP-Lake Lillian Community Center | | | - | - | - |
| 01-72-506330 | Improvements Lake Lillian | 135,365 | 155,200 | 215,000 | 175,000 | 200,000 |
| 01-72-506335 | Improvements to Cherokee Park | | | 23,850 | 450,000 | 500,000 |
| 01/72/506400 | Capital Outlay | | | 13,650 | | |
| 01-72-506412 | MC Hosp Grnt-Lake Lillian Equip | | | | - | - |
| 01-72-506430 | C/O Denker Property Purchase | | | | - | - |
| CAPITAL PROJECT EXPENSE | | 135,365 | 155,200 | 252,500 | 625,000 | 700,000 |
| Total Dept 72-Parks and Recreation | | 268,364 | 351,198 | 509,059 | 879,568 | 964,807 |

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 were updated and constructed around Lake Lillian below. The 2023 budget included replacement of the dock. In the 2025 budget, the City shifts to Cherokee Park and the revitalization of that residential park.



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 were completed. In 2023 the Community Center was used daily and that use is expanded in the 2025 budget.



From this at the left to this depicted below.





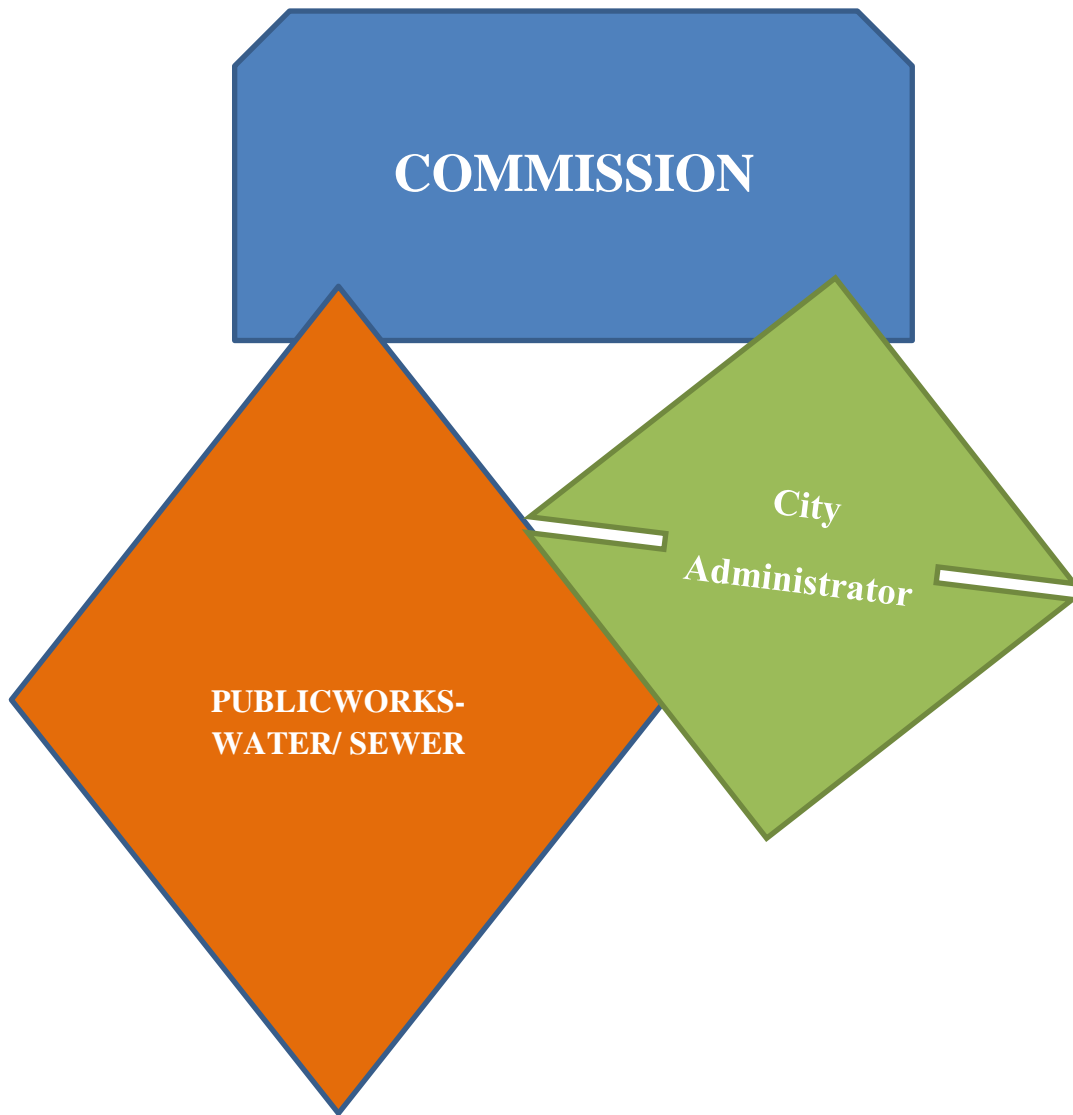
WATER/SEWER FUND

2025 FY

DEPARTMENT

BUDGET

EXPENDITURE DETAIL



BELLEVIEW DEPARTMENT FUNDING SOURCES

FUNDS & DEPARTMENT FUNDING SOURCES

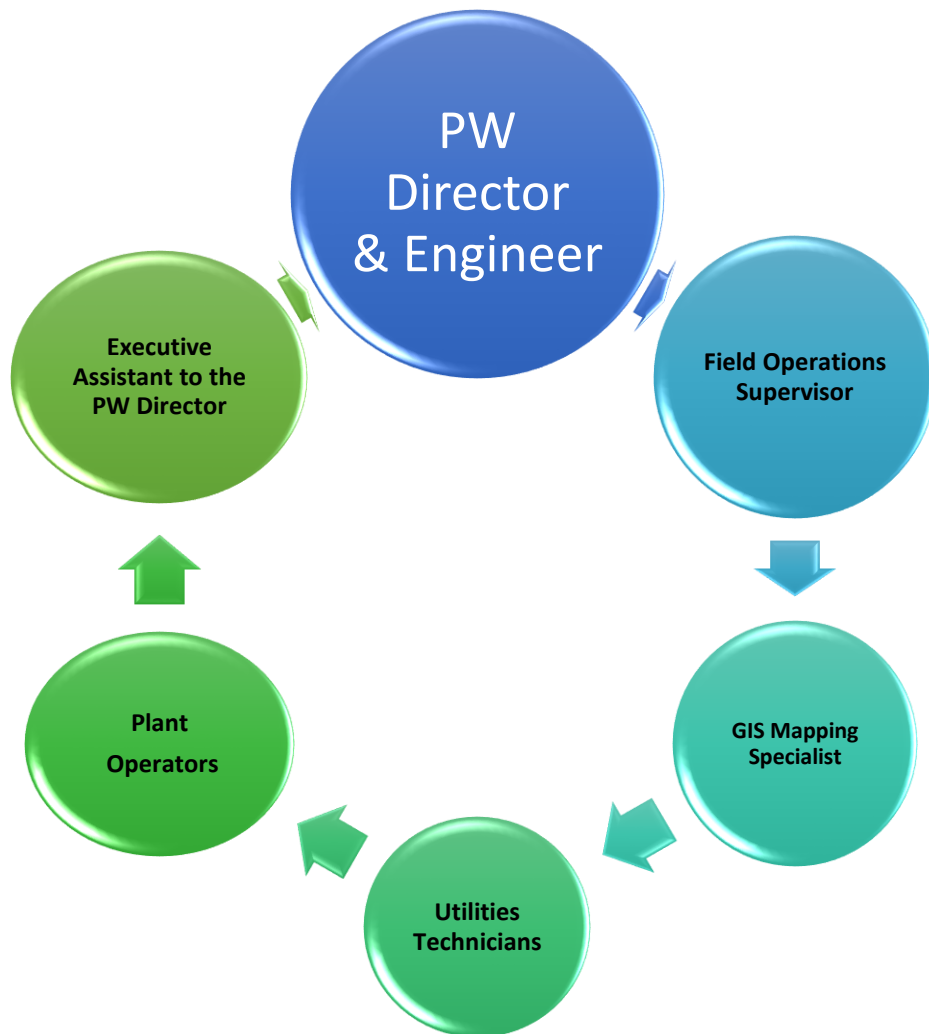
Fiscal Year 2025

| Fund | City Departments | 2025 FY Budgeted Expenses | Funding Source(s) | Source Categories | 2025 FY Budgeted Revenues |
|------|---------------------|---------------------------------|----------------------|----------------------|---------------------------------|
|------|---------------------|---------------------------------|----------------------|----------------------|---------------------------------|

WATER/SEWER FUND

| | | | | |
|----------------------------------|-------------------|-------------------------------------|--------------------------------------|-------------------|
| Water/Sewer Operational Expenses | 2,437,833 | Charges for Service & Other Revenue | Charges for Services & Other Revenue | 4,456,228 |
| Debt Service | 199,675 | | | 62,000 |
| Transfers Out | 2,089,742 | | | |
| Capital Outlay Expense | 800,000 | Fund Balance | Money saved/reserved | 3,009,022 |
| Capital Outlay Projects | 12,000,000 | FB-Grants | Other State & Federal Grants | - |
| Drinking Water/Sewer | | Grant/Loan | State Revolving Loan Funds | 10,000,000 |
| Recovery Projects | | Grant Revenue | Federal COVID Recover Funds | - |
| Water/Sewer Expenses | 17,527,250 | | Water/Sewer Revenue | 17,527,250 |

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.

| Public Works Department - Utilities Division | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| APPROVED POSITIONS | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
| Public Works Director/ City Engineer | 1 | 1 | 1 | 1 | 1 |
| Executive Asst. to PW Director | 1 | 1 | 1 | 1 | 1 |
| GIS/Mapping | 0 | 0 | 1 | 1 | 1 |
| Field Operations Supervisor | 1 | 1 | 1 | 1 | 1 |
| Construction Inspector | 0 | 0 | 0 | 0 | 0 |
| Sub-total Admin & Streets & Parks | 3 | 3 | 4 | 4 | 4 |
| 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 | 0 | 0 | 0 | 0 | 0 |
| Utility Services Technicians | 4 | 4 | 4 | 6 | 6 |
| Sub-Total Utilities Field | 4 | 4 | 4 | 6 | 6 |
| Total Public Works Employees | 9 | 9 | 10 | 12 | 12 |

PUBLIC WORKS –W/S GOALS & ACCOMPLISHMENTS

FISCAL YEAR 2024 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.
- Constructed new well and water system expansion.
- Continued upgrade to manholes and lines.
- Completed re-rating the Sewer Treatment Plant.
- Bid out construction of Sewer Treatment Plant/System Expansion.
- Lift Station 23 upgrade completed.

| WATER SEWER DEPARTMENT'S 2024-2025 FY ACTIVITY REVIEW | | | |
|---|---------|--|---|
| PROGRAM BUDGET DESCRIPTION FOR WATER/SEWER | | | |
| APPX STAFFING | | NATURE OF ACTIVITY | STAFF RESPONSIBLE |
| 23/24 | 24/25 | | |
| 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 2025 GOALS

FISCAL YEAR 2025 GOALS AND OBJECTIVES

- Continue replacing all commercial meters.
- Develop and update accurate as-builts for water, sewer and stormwater infrastructure using our Geographic Information System, GIS.
- Rehabilitate 3 major roadway gravity sewer line crossings to prevent future clogging.
- Establish a proactive maintenance plan for existing pump stations utilizing the new Vac-Con truck.
- Update and modify City of Belleview utility standard details.
- Continue a proactive grease trap/interceptor program.
- Develop long range plan for manhole and sewer line inspections and rehabilitation.
- Work toward all utility technicians obtaining a Florida Department of Environmental Protection water distribution 3 license.
- Work toward volunteers to obtain proposed sewer collection certification for future Florida Department of Environmental Protection license.
- Begin construction of Sewer Plant upgrades and system expansion.
- Assist with new growth planning for the City.

PUBLIC WORKS - WATER/SEWER DEPARTMENT 2025 GOALS

(Cont.)

| WATER-SEWER DEPARTMENT GOALS FOR FISCAL YEAR 2024-2025 | | | | |
|--|---|--|---|--|
| 2025 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 | Assist with new growth planning for the City | 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 | Construction sewer plant/system upgrades. | Aging system and infrastructure is not adequate | Design and bid to address a better infrastructure sewer system for current and future needs. | Better and longer lasting system to address the sewer treatment needs . |
| 10 | Work toward all utility technicians obtaining a FDEP water distribution 3 license. | Insure all working on system have this beginning level competency. | Assist with classes, study and scheduling. Budget for cost. | Reduce liability. |

PUBLIC WORKS-WATER/SEWER DEPARTMENT STRATEGIC GOALS

The City Commission met with Staff and the Public at a Strategic Planning session on July 16, 2024 (*See Strategic section of this 2025 fiscal year budget book.*) The focus areas were 1) City Perception/Image, 2) Economic Development, 3) Parks and Recreation and 4) Transportation-Sidewalks, Parking, Streets.

Below is how the Public Works Department –Water/Sewer Division will support those strategic planning goals in the 2025 fiscal year.

| 2025 FY Strategic Public Works-A3:C4Water/Sewer Focus Areas | | 2025 FY Strategic Focus Areas | |
|---|--|---|--|
| City Perception/Image | | City Perception/Image | |
| Water/Sewer will be assisting in this process as needed. | | The Commission desires to control how the City grows, including it's image of "Small Town Charm" | |
| 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 Belleview Community Redevelopment Area, once created 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. | | Belleview Economic Development promotes and stimulates economic development in the City of Belleview 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. | |
| Parks and Recreation | | Parks and Recreation | |
| Water/Sewer will be assisting in this process as needed. | | Installation of event pedestals and electrical upgrades, lights, playground and splash pad additions and increased activities. | |
| 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 and create more popular activities that enhance the Fred King Playground located in that Park area. | |
| 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 2024/2025 FY PERFORMANCE REVIEW & PROJECTIONS | | | | | | |
|---|-----------|------------|-----------|------------|-----------|-------------------------------|
| Performance Activities: | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 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) | 330 | 340 | 350 | 370 | 380 | |
| Wastewater Treated (million gallons) | 218 | 222 | 228 | 240 | 250 | |
| Grants Acquired | \$0 | 10 million | \$0 | 30 million | | State and County for projects |

WATER/SEWER 2025 FY EXPENSES

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-----------------------------------|----------------|----------------|----------------|------------------|------------------|
| | | Final | Final | Final | Adopted | Adopted |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Fund 04 - Water/Sewer | | | | | | |
| EXPENDITURES | | | | | | |
| SALARIES & BENEFITS EXPENSE | | | | | | |
| 04-36-501200 | Salaries | 398,715 | 431,757 | 558,356 | 664,448 | 710,909 |
| 04-36-501203 | Event Salaries | | | 6,000 | | 3,000 |
| 04-36-501204 | Salaries - Emergency Compensation | | 9,123 | - | 2,200 | 2,200 |
| 04-36-501225 | Employee Bonus | 5,948 | 5,883 | 5,883 | 7,443 | 7,443 |
| 04-36-501400 | Overtime | 22,000 | 25,000 | 11,000 | 30,000 | 30,000 |
| 04-36-501700 | On Call Pay | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 04-36-502100 | Payroll Taxes | 34,671 | 39,389 | 47,352 | 58,172 | 61,956 |
| 04-36-502200 | Retirement | 44,616 | 50,764 | 45,857 | 71,002 | 75,618 |
| 04-36-502300 | Employee Insurance | 105,939 | 110,648 | 120,845 | 165,744 | 180,858 |
| 04-36-502400 | Workers Compensation | 16,920 | 13,775 | 31,005 | 24,605 | 26,322 |
| SALARIES & BENEFITS EXPENSE | | 638,809 | 696,339 | 836,298 | 1,033,614 | 1,108,306 |

WATER/SEWER 2025 FY EXPENSES (Cont.)

| 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 | 3,000 | - | 6,500 | 3,000 | 20,000 |
| 04-36-503105 | UB Mailout Services | 8,500 | 8,500 | 10,000 | 11,000 | 15,000 |
| 04-36-503150 | Medical | 650 | 650 | 650 | 350 | 500 |
| 04-36-503170 | Architect/Engineering | 17,106 | 3,877 | 10,000 | 10,000 | 10,000 |
| 04-36-503425 | Records Storage | 400 | 400 | 400 | 400 | 400 |
| 04-36-503453 | Utility Testing | 45,000 | 35,000 | 39,600 | 41,130 | 42,000 |
| 04-36-503454 | Utility Permits | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 04-36-503460 | Railroad Fees | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 04-36-504000 | Training/Travel & Per Diem | 2,000 | 2,500 | 1,000 | 2,500 | 2,500 |
| 04-36-504025 | Educational Reimbursement | 1,250 | 1,250 | - | - | - |
| 04-36-504100 | Telephone/Communications | 25,000 | 22,000 | 24,000 | 24,770 | 25,700 |
| 04-36-504200 | Postage | 13,894 | 12,000 | 11,678 | 17,250 | 17,250 |
| 04-36-504300 | Utility Services | 194,000 | 195,000 | 292,753 | 250,000 | 270,000 |
| 04-36-504400 | Equipment Rental | 4,000 | 4,000 | 2,000 | 6,000 | 6,000 |
| 04-36-504510 | Basic General Liability | 24,212 | 25,600 | 31,755 | 35,014 | 39,000 |
| 04-36-504520 | Errors/Omissions | 4,675 | 1,650 | 5,501 | 6,980 | 7,700 |
| 04-36-504570 | Auto Insurance | 9,004 | 9,300 | 12,693 | 13,519 | 17,000 |
| 04-36-504590 | Property Insurance | 56,301 | 57,000 | 103,658 | 165,546 | 165,000 |
| 04-36-504600 | Repair & Maintenance | 229,353 | 304,453 | 296,389 | 270,389 | 300,000 |
| 04-36-504616 | Sludge Hauling | 43,000 | 38,000 | 27,000 | 28,000 | 28,000 |
| 04-36-504624 | Meter Replacement | 45,000 | 25,000 | 50,000 | 55,000 | 55,000 |
| 04-36-504626 | New Water Meters | 8,000 | 30,000 | 5,000 | - | - |
| 04-36-504900 | Other Expense | | | 1,600 | | |
| 04-36-504905 | Hurricane Supplies | | | 300 | 500 | 500 |
| 04-36-504915 | Bad Debt Expense | 16,982 | 17,000 | 27,600 | 17,000 | 21,000 |
| 04-36-504920 | Fees for Services | 42,900 | 12,000 | 25,000 | 15,000 | 20,000 |
| 04-36-504925 | Over/Short Expense Account | 50 | 50 | 50 | 50 | 50 |
| 04-36-504960 | Advertising | 250 | 250 | 500 | 350 | 350 |
| 04-36-504970 | Bank Fees | 900 | 900 | 1,200 | 1,200 | 1,200 |
| 04-36-504980 | Misc Expense/Bank Reconciliations | 1,200 | 1,200 | 1,200 | 1,200 | 2,000 |
| 04-36-505000 | Supplies & Equipment | 43,460 | 65,599 | 47,099 | 42,066 | 46,000 |
| 04-36-505006 | Chemical Supplies | 79,750 | 106,000 | 115,000 | 111,077 | 111,077 |
| 04-36-505020 | Uniform Expenses | 8,000 | 8,000 | 7,000 | 7,000 | 7,000 |
| 04-36-505200 | Gas & Oil | 18,000 | 15,000 | 27,000 | 36,000 | 36,000 |
| 04-36-505210 | Vehicle Maintenance | 10,000 | 12,000 | 15,000 | 20,000 | 20,000 |
| 04-36-505400 | Membership Books & Dues | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| OPERATIONS EXPENSE | | 999,137 | 1,057,479 | 1,242,426 | 1,235,591 | 1,329,527 |

WATER/SEWER 2025 FY EXPENSES (Cont.)

| | | | | | | |
|---|--------------------------------------|------------------|------------------|-------------------|------------------|-------------------|
| CAPITAL OUTLAY EXPENSE | | | | | | |
| 04-36-506333 | Capital - Improvements - Water | 236,000 | 100,000 | 275,000 | 357,500 | 800,000 |
| 04-36-506333 | Capital - Improvements - Sewer | | | 100,000 | | |
| 04-36-506400 | Capital Outlay | | 25,000 | - | - | - |
| 04-36-506401 | Capital Outlay: Vehicle | 37,000 | | 529,700 | | |
| 04-36-506405 | Capital Outlay/Equipment | 7,000 | 20,000 | - | 15,000 | - |
| CAPITAL OUTLAY EXPENSE | | 280,000 | 145,000 | 904,700 | 372,500 | 800,000 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| CAPITAL PROJECT EXPENSE | | | | | | |
| 04-36-506325 | Water Installations/Upgrades | 30,000 | | | | |
| 04-36-506327 | Sewer Lift Station Upgrades | 326,218 | 100,000 | 200,000 | 300,000 | |
| 04-36-506333 | Capital Improvement Projects | | | 193,890 | 300,000 | |
| 04-36-506328 | COVID Recovery Projects | 1,277,427 | 2,554,855 | 2,554,855 | | |
| 04-36-506340 | Improvements-Sewer System | | | | | 2,000,000 |
| 04-36-506535 | Green Meadows Project | 137,300 | | | | |
| 04-36-506540 | CIP-W#7-SRF Drinking Water Project | 130,000 | | 6,074,151 | | |
| 04-36-506560 | CIP-SRF Clean Water (Sewer) Project | | | 1,220,000 | | |
| 04-36-506560 | CIP-SRF (Sewer) Project Construction | | | - | | 10,000,000 |
| CAPITAL PROJECT EXPENSE | | 1,900,945 | 2,654,855 | 10,242,896 | 600,000 | 12,000,000 |
| | | | | | | |
| DEBT EXPENSE | | | | | | |
| 04-36-507100 | CBT Utility Loan-Principal | | | | | |
| 04-36-507175 | SLR Principal-WWTF | 100,287 | 102,146 | 104,039 | 105,967 | 107,931 |
| 04-36-507184 | SLR Principal-441 Extension (ARRA) | 5,307 | 5,444 | 5,585 | 5,729 | 5,877 |
| 04-36-507185 | SLR Principal-441 Extension (ARRA/Co | 26,400 | 27,094 | 27,806 | 29,889 | 30,674 |
| 04-36-507186 | SLR Principal-Meters | 15,034 | 15,596 | 15,711 | 15,828 | 15,945 |
| 04-36-507275 | SLR Interest-WWTF | 38,643 | 36,785 | 34,892 | 32,964 | 31,000 |
| 04-36-507284 | SLR Interest-441 Extension (ARRA) | 1,588 | 1,450 | 1,310 | 1,165 | 1,017 |
| 04-36-507285 | SLR Interest-441 Extension (ARRA/Con | 9,670 | 8,976 | 8,264 | 6,181 | 5,396 |
| 04-36-507286 | SLR Interest-Meters | 1,851 | 2,185 | 2,069 | 1,953 | 1,835 |
| DEBT EXPENSE | | 198,780 | 199,676 | 199,676 | 199,676 | 199,675 |
| | | | | | | |
| | | | | | | |
| Dept 81-Inter-Fund Group Transfers Out | | | | | | |
| OTHER FIN-TRANS OUT EXPENSE | | | | | | |
| 04-81-509102 | Transfers Out- | 1,290,712 | 1,439,106 | 1,825,119 | 1,908,272 | 2,089,742 |
| OTHER FIN-TRANS OUT EXPENSE | | 1,290,712 | 1,439,106 | 1,825,119 | 1,908,272 | 2,089,742 |
| TOTAL EXPENDITURES | | 5,308,383 | 6,192,455 | 15,251,115 | 5,349,653 | 17,527,250 |
| Fund 04 - Water/Sewer Fund: | | | | | | |
| TOTAL REVENUES | | 5,308,383 | 6,192,455 | 15,251,115 | 5,559,653 | 17,527,250 |
| TOTAL EXPENDITURES | | 5,308,383 | 6,192,455 | 15,251,115 | 5,559,653 | 17,527,250 |
| NET OF REVENUES & EXPENDITURES | | - | - | - | - | - |

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. Bellevue has been awarded the Best Tasting Drinking Water award for Resion XI twice in the past 10 years.





**SPECIAL REVENUE
FUND
2025 FY
BUDGET
REVENUE & EXPENDITURE
DETAIL**


BELLEVIEW DEPARTMENT FUNDING SOURCES


FUNDS & DEPARTMENT FUNDING SOURCES

Fiscal Year 2025

| Fund | City Departments | 2025 FY Budgeted Expenses | Funding Source(s) | Source Categories | 2025 FY Budgeted Revenues |
|------|---------------------|---------------------------------|----------------------|----------------------|---------------------------------|
|------|---------------------|---------------------------------|----------------------|----------------------|---------------------------------|

OTHER FUNDS

| | | | | | |
|----------------------------|---------|---------------|---|---|---------|
| Transfers Out to GF | 300,000 | Park projects |  | Revenue from new home construction and interest | 202,500 |
| Reserves | | Future items | | Money saved/reserved | 97,500 |
| <i>Rec Impact Expenses</i> | | 300,000 | | <i>Rec Impact Revenue</i> | 300,000 |

| | | | | | |
|-------------------------------|--------|--------------|---|---|--------|
| Transfers Out to GF | | |  | Revenue from new home construction and interest | 71,100 |
| Reserves | 71,100 | Future items | | Money saved/reserved | |
| <i>Police Impact Expenses</i> | | 71,100 | | <i>Police Impact Revenue</i> | 71,100 |

SPECIAL REVENUE FUNDS-RECREATION IMPACT FEES

RECREATION IMPACT FEES & POLICE IMPACT FEES

Expansion of businesses and growth in populations create greater demand for governmental services such as meeting Park and Recreation, as well as Police 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 was established in 2007. In the 2025 fiscal year the Recreation Impact Fee budget transfers out funds for improvements to Cherokee Park.

The **Police Impact Fee Special Revenue** is a special revenue fund established in 2022. In the 2025 fiscal year Police Impact Fees will be held in reserves for future projects.

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. Police Impact Fees are also restricted to be spent specifically for future building and equipment needs.

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.

SPECIAL REVENUE FUNDS-RECREATION IMPACT FEES

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.



In 2023 the City funded a new dock and covered pavilion for Lake Lillian Park. The City holds an annual “Fishing Derby” for kids in April



SPECIAL REVENUE FUNDS-RECREATION IMPACT FEES

In the 2025 fiscal year, the City will concentrate on revitalizing Cherokee Park and may use Recreation Impact Revenues along with the CRA (Community Redevelopment Agency) funds to pay for this revitalization.

Cherokee Park Conceptual Plan



SPECIAL REVENUE FUNDS-RECREATION IMPACT FEES 2025 FY REVENUE AND EXPENSES

| GL NUMBER DESCRIPTION | | 2020-2021 Final BUDGET | 2021-2022 Final BUDGET | 2022-2023 Final BUDGET | 2023-2024 Adopted BUDGET | 2024-2025 Adopted BUDGET |
|--|--------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|
| Fund 10 - Recreation Impact Fees | | | | | | |
| REVENUES | | | | | | |
| OTHER REVENUE | | | | | | |
| 10-00-361200 | Interest Income | 200 | 200 | 70 | 3,600 | 2,500 |
| OTHER REVENUE | | 200 | 200 | 70 | 3,600 | 2,500 |
| IMPACT FEE REVENUE | | | | | | |
| 10-00-324610 | Impact Fees-Recreation | 50,800 | 35,000 | 150,000 | 100,000 | 200,000 |
| IMPACT FEE REVENUE | | 50,800 | 35,000 | 150,000 | 100,000 | 200,000 |
| CASH BALANCE FWD REVENUE | | | | | | |
| 10-00-381505 | Cash Balance Forward-Genl Restricted | | | 110,000 | - | - |
| CASH BALANCE FWD REVENUE | | - | - | 110,000 | - | - |
| TRANSFERS IN FROM OTHER FUNDS | | | | | | |
| 10-00-399100 | Transfers In from other Funds | - | - | - | - | 97,500 |
| TRANSFERS IN FROM OTHER FUNDS | | - | - | - | - | 97,500 |
| TOTAL REVENUES | | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |
| EXPENDITURES | | | | | | |
| OPERATIONS EXPENSE | | | | | | |
| 10-13-504920 | Fees for Services | | | | 3,600 | |
| OPERATIONS EXPENSE | | | | | 3,600 | - |
| RESERVE FOR FUTURE USE | | | | | | |
| 10-81-509000 | Reserve for future Uses | 1,000 | 35,200 | - | - | - |
| RESERVE FOR FUTURE USE | | 1,000 | 35,200 | - | - | - |
| OTHER FIN-TRANS OUT EXPENSE | | | | | | |
| 10-81-509102 | Transfers Out- | 50,000 | | 260,070 | 100,000 | 300,000 |
| OTHER FIN-TRANS OUT EXPENSE | | 50,000 | - | 260,070 | 100,000 | 300,000 |
| TOTAL EXPENDITURES | | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |
| Fund 10 - Recreation Impact Fees: | | | | | | |
| TOTAL REVENUES | | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |
| TOTAL EXPENDITURES | | 51,000 | 35,200 | 260,070 | 103,600 | 300,000 |
| NET OF REVENUES & EXPENDITURES | | - | - | - | - | - |

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

SPECIAL REVENUE FUNDS-POLICE IMPACT FEES 2025 FY REVENUE AND EXPENSES

| | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|---------------------------------------|-----------|-----------|---------------|----------------|---------------|
| | | Final | Final | Final | Adopted | Adopted |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Fund 15 - Police Impact Fund | | | | | | |
| REVENUES | | | | | | |
| IMPACT FEE REVENUE | | | | | | |
| 15-00-324110 | Impact Fees-Public Safety Residential | | | 56,500 | 40,000 | 60,000 |
| 15-00-324120 | Impact Fees-Public Safety Commercial | | | 15,000 | 100,000 | 10,000 |
| IMPACT FEE REVENUE | | | | 71,500 | 140,000 | 70,000 |
| OTHER REVENUE | | | | | | |
| 15-00-361200 | Interest Income | | | 50 | 500 | 1,100 |
| OTHER REVENUE | | | | 50 | 500 | 1,100 |
| TOTAL REVENUES | | | | 71,550 | 140,500 | 71,100 |
| | | | | | | |
| EXPENDITURES | | | | | | |
| RESERVE FOR FUTURE USE EXPENSE | | | | | | |
| 15-81-509000 | Reserve for future uses | | | 71,550 | 140,500 | 71,100 |
| RESERVE FOR FUTURE USE EXPENSE | | | | 71,550 | 140,500 | 71,100 |
| TOTAL EXPENDITURES | | | | 71,550 | 140,500 | 71,100 |
| | | | | | | |
| Fund 15 - Police Impact Fees: | | | | | | |
| TOTAL REVENUES | | | | 71,550 | 140,500 | 71,100 |
| TOTAL EXPENDITURES | | | | 71,550 | 140,500 | 71,100 |
| NET OF REVENUES & EXPENDITURES | | | | | | |



**COMMUNITY
REDEVELOPMENT
AGENCY FUND
2025 FY
BUDGET**

REVENUE & EXPENDITURE DETAIL

| BELLEVIEW DEPARTMENT FUNDING SOURCES | | | | | |
|--------------------------------------|---------------------|---------------------------------|--------------------------|--------------------------|---------------------------------|
| FUNDS & DEPARTMENT FUNDING SOURCES | | | | | |
| Fiscal Year 2025 | | | | | |
| Fund | City Departments | 2025 FY Budgeted Expenses | Funding Source(s) | Source Categories | 2025 FY Budgeted Revenues |

OTHER FUNDS

| | | | | | |
|-----------------------------------|---------|---|---|---|---------|
| Community Redevelopment Agency | 5,175 | Audit, Expenses, Transfers out to GF for projects |  | Tax value since 2013 for property in designated Community Redevelopment Area. | 246,205 |
| Transfers Out | 440,000 | | | Reserves used for projects | 198,970 |
| Reserves | | | | | |
| CRA Expenses | | 445,175 | | CRA Revenue | 445,175 |

COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)

Other Revenue Fund-CRA – 2025 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 2024 revenue accumulation from Marion County and the City of Bellevue to be \$214,047. These funds, along with \$187,480 of reserved CRA funds, will be used to begin revitalization of Cherokee Park.

| Downtown Bellevue Community Redevelopment Plan-Tax Revenue | | | | |
|---|--------|------|------------------|------------------|
| <i>Estimates are based on 2.4% Annual Growth Rate</i> | | | | |
| Year 1 | Actual | 2013 | Base Year | |
| Year 2 | Actual | 2014 | 2015 Fiscal Year | 13,129 |
| Year 3 | Actual | 2015 | 2016 Fiscal Year | 26,729 |
| Year 4 | Actual | 2016 | 2017 Fiscal Year | 33,591 |
| Year 5 | Actual | 2017 | 2018 Fiscal Year | 51,411 |
| Year 6 | Actual | 2018 | 2019 Fiscal Year | 64,275 |
| Year 7 | Actual | 2019 | 2020 Fiscal Year | 90,323 |
| Year 8 | Actual | 2020 | 2021 Fiscal Year | 120,672 |
| Year 9 | Actual | 2021 | 2022 Fiscal Year | 126,184 |
| Year 10 | Actual | 2022 | 2023 Fiscal Year | 153,137 |
| Year 11 | Actual | 2023 | 2024 Fiscal Year | 243,205 |
| Year 12 | 2.5% | 2024 | 2025 Fiscal Year | 249,285 |
| Year 13 | 2.5% | 2025 | 2026 Fiscal Year | 255,517 |
| Year 14 | 2.5% | 2026 | 2027 Fiscal Year | 261,905 |
| Year 15 | 2.5% | 2027 | 2028 Fiscal Year | 268,453 |
| Year 16 | 2.5% | 2028 | 2029 Fiscal Year | 275,164 |
| Year 17 | 2.5% | 2029 | 2030 Fiscal Year | 282,043 |
| Year 18 | 2.5% | 2030 | 2031 Fiscal Year | 289,094 |
| Year 19 | 2.5% | 2031 | 2032 Fiscal Year | 296,322 |
| Year 20 | 2.5% | 2032 | 2033 Fiscal Year | 303,730 |
| Year 21 | 2.5% | 2033 | 2034 Fiscal Year | 311,323 |
| Year 22 | 2.5% | 2034 | 2035 Fiscal Year | 319,106 |
| Year 23 | 2.5% | 2035 | 2036 Fiscal Year | 327,084 |
| Year 24 | 2.5% | 2036 | 2037 Fiscal Year | 335,261 |
| Year 25 | 2.5% | 2037 | 2038 Fiscal Year | 343,642 |
| Year 26 | 2.5% | 2038 | 2039 Fiscal Year | 352,233 |
| Year 27 | 2.5% | 2039 | 2040 Fiscal Year | 361,039 |
| Year 28 | 2.5% | 2040 | 2041 Fiscal Year | 370,065 |
| Year 29 | 2.5% | 2041 | 2042 Fiscal Year | 379,317 |
| Year 30 | 2.5% | 2042 | 2043 Fiscal Year | 388,800 |
| Total Accumulated CRA Revenue | | | | 6,892,038 |

COMMUNITY REDEVELOPMENT AGENCY FUND (CRA) PROJECTS

| 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>Lake Lillian Improvements</i> | Electric and event pedestals for events such as foody 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 (cont)</i> | Electric and event pedestals for events such as foody fests, light up lake lillian, founders day and the fall festival. | | Goal 3.1, 4.2 | Supports GF other financing for this project. |
| 2023 | <i>Reserve for future projects</i> | | | | |
| | <i>Lake Lillian Improvements Cherokee Park Renovations</i> | Cherokee Park-complete renovation of this park area and the large Playground at Lake Lillian will need funding in 2024 and 2025. | | Goals, 3.1,4.2, 5.2 | Supports GF other financing for this project. |
| | <i>Lake Lillian Improvements Cherokee Park Renovations</i> | | | Goals, 3.1,4.2, 5.2 | Supports GF other financing for this project. |
| 2025 | | Engineering for final plans for Cherokee Park, Playground Cover and work at Playground at Lake Lillian. Cover for Splash Pad pumps. | | | |
| | <i>Cherokee Park Renovations</i> | Funding for revitalization of Cherokee Park | | Goals, 3.1,4.2, 5.2 | Supports GF other financing for this project. |

SPECIAL REVENUE FUNDS-CRA FUND

In the 2025 fiscal year, the City will concentrate on revitalizing Cherokee Park and may use Recreation Impact Revenues along with the CRA (Community Redevelopment Agency) funds to pay for this revitalization.

Cherokee Park Conceptual Plan



COMMUNITY REDEVELOPMENT AGENCY FUND (CRA) REVENUE & EXPENSES

| GL NUMBER | DESCRIPTION | 2020-2021 Final BUDGET | 2021-2022 Final BUDGET | 2022-2023 Final BUDGET | 2023-2024 Adopted BUDGET | 2024-2025 Adopted BUDGET |
|---|--------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|
| Fund 60 - CRA Fund | | | | | | |
| REVENUES | | | | | | |
| TAX REVENUE | | | | | | |
| 60-00-311000 | Property Tax | 56,621 | 58,101 | 72,860 | 100,434 | 112,309 |
| TAX REVENUE | | 56,621 | 58,101 | 72,860 | 100,434 | 112,309 |
| OTHER REVENUE | | | | | | |
| 60-00-361200 | Interest Income | 300 | 99 | 50 | 3,648 | 3,000 |
| OTHER REVENUE | | 300 | 99 | 50 | 3,648 | 3,000 |
| CASH BALANCE FWD REVENUE | | | | | | |
| 60-00-381505 | Cash Balance Forward-Genl Restricted | - | 1,250 | - | 187,480 | 198,970 |
| CASH BALANCE FWD REVENUE | | - | 1,250 | - | 187,480 | 198,970 |
| OTHER FIN-TRANS IN REVENUE | | | | | | |
| 60-00-399100 | Transfers In from other Funds | 64,051 | 65,725 | 82,421 | 113,613 | 130,896 |
| OTHER FIN-TRANS IN REVENUE | | 64,051 | 65,725 | 82,421 | 113,613 | 130,896 |
| TOTAL REVENUES | | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| EXPENDITURES | | | | | | |
| OPERATIONS EXPENSE | | | | | | |
| 60-13-503200 | Accounting Services | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 60-15-503000 | CRA Expenses | 175 | 175 | 175 | 175 | 175 |
| OPERATIONS EXPENSE | | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 |
| RESERVE FOR FUTURE USE | | | | | | |
| 60-81-509000 | Reserve for future Uses | 8,297 | | 150,156 | - | - |
| RESERVE FOR FUTURE USE | | 8,297 | - | 150,156 | - | - |
| TRANSFERS OUT | | | | | | |
| 60-81-509102 | Transfers Out | 107,500 | 120,000 | - | 400,000 | 440,000 |
| TRANSFERS OUT | | 107,500 | 120,000 | - | 400,000 | 440,000 |
| TOTAL EXPENDITURES | | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| Fund 60 - CRA Fund: | | | | | | |
| TOTAL REVENUES | | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| TOTAL EXPENDITURES | | 120,972 | 125,175 | 155,331 | 405,175 | 445,175 |
| NET OF REVENUES & EXPENDITURES | | | | | | |



2025 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 5.0000 mills for the fiscal year 2023/2024.

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, 2020 through December 31, 2024.

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 Bellevue. 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 Bellevue 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 Bellevue 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.

360050 - Misc Billing - Revenues received for reimbursements or miscellaneous billable services provided.

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.

GENERAL FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

360310 - Rental (Sprint-TMobile) - Revenues receive for Sprint/T Mobile communications equipment placed on water tower.

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.

OTHER SOURCES (38):

381000 – Interfund Transfer-In – Money transferred in from Water/Sewer Fund to offset share of costs for services performed by the General Fund on behalf of the Water/Sewer Fund. Also funds transferred in from the Recreation Impact Fund or the CRA for projects in the Parks.

381500 - Cash Balance Forward (CBF) - Money carried forward in budget for general use or specific projects or capital purchases.

GENERAL FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

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.

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).

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.

WATER - SEWER FUND REVENUE OBJECT CODE EXPLANATIONS

(Cont)

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

507186 – Principal-SRF Meters

507286 – Interest-SRF Meters

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 |

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