



city council agenda

Agenda
April 16, 2019 * 6:30 PM
City Council Session
City Hall Chambers 1600 Nela Avenue

Nicholas Fouraker Mayor	Kurt Ardaman City Attorney	Bob Francis City Manager	Ed Gold District 1	Anthony Carugno District 2	Karl Shuck District 3	Mike Sims District 4	Harv Readey District 5	Jim Partin District 6	Sue Nielsen District 7
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Welcome

Welcome to the City of Belle Isle City Council session. Agendas and all backup material supporting each agenda item are available in the City Clerk's office or on the city's website at cityofbelleislefl.org.

1. Call to Order and Confirmation of Quorum
2. Invocation and Pledge to Flag - Ed Gold, Commissioner District 1
3. Comprehensive Annual Financial Report - McDirmit Davis
 - a. CAFR Presentation YE September 30, 2018 (20-25 minutes)
4. Consent Items
 - a. Approval of the City Council meeting minutes - April 2, 2019 (5 minutes)
5. Citizen's Comments

Persons desiring to address the Council MUST complete and provide to the City Clerk a yellow "Request to Speak" form located by the door. After being recognized by the Mayor, persons are asked to come forward and speak from the lectern, state their name and address, and direct all remarks to the Council as a body and not to individual members of the Council, staff or audience. **Citizen comments and each section of the agenda where public comment is allowed are limited to three (3) minutes.** Questions will be referred to staff and should be answered by staff within a reasonable period of time following the date of the meeting. Order and decorum will be preserved at all meetings. Personal, impertinent or slanderous remarks are not permitted. Thank you.
6. Unfinished Business
 - a. Draft Ordinance for Parking Changes (20 minutes)
7. New Business
 - a. Revisions to City Manager Employment Agreement (10 minutes)
 - b. Appointment to Orlando Metro Plan Municipal Advisory Committee (5 minutes)
 - c. Appointment to the Tree Board - Douglas DeYoung (5 minutes)
8. Attorney's Report
9. City Manager's Report
 - a. Issues Log (10 minutes)
 - b. BIPD March Case Log (5 minutes)
10. Mayor's Report
 - a. Easter Egg Hunt Event (15 minutes)
11. Council Reports (15 minutes)
12. Adjournment

"If a person decides to appeal any decision made by the Council with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that, for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based." (F. S. 286.0105). "Persons with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk's Office (407-851-7730) at least 48 hours in advance of the meeting." --Page 1 of 155



CITY OF BELLE ISLE, FLORIDA

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED SEPTEMBER 30, 2018



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COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018



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INTRODUCTORY SECTION

This section contains the following subsections:

- Table of Contents
- Letter of Transmittal
- List of Principal Officials
- Organizational Chart
- Certificate of Achievement



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CITY OF BELLE ISLE, FLORIDA

1600 Nela Avenue
Belle Isle, Florida 32809
(407) 851-7730 • FAX (407) 240-2222
www.cityofbelleislefl.org

March 9, 2019

Honorable Mayor, Members of the City Commission
And Citizens of the *City of Belle Isle, Florida*

State law requires that all general-purpose local governments publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the *City of Belle Isle, Florida* for the fiscal year ended September 30, 2018.

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

The *City of Belle Isle's* financial statements have been audited by McDirmit Davis & Company LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the *City of Belle Isle* for the fiscal year ended September 30, 2018, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the *City of Belle Isle's* financial statements for the fiscal year ended September 30, 2018, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

The *City of Belle Isle*, incorporated in 1924, is located in Central Florida. The *City of Belle Isle* is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing commission.

The *City of Belle Isle* operated under a strong-mayor form of government since 1924. However, in November 2003, a charter referendum was passed that changed the City to a commission/manager form of government, with an appointed City Manager, seven elected City Commissioners and a separately elected Mayor. The governing body is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City's manager, clerk and attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing commission, for overseeing the day-to-day operations of the government, and for appointing the heads of various departments. The Commission is elected on a non-partisan basis. Commission members serve three-year staggered terms and the mayor is elected to serve a three-year term.

The *City of Belle Isle* provides a full range of services, including general government, police, fire protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities.

The annual budget serves as the foundation for the *City of Belle Isle's* financial planning and control. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget by no later than September 30, the close of the *City of Belle Isle's* fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). The City Manager can make transfers of appropriations within a department. Transfers of appropriations between departments, however, require the special approval of the City Commission. Budget-to-actual comparisons are provided in this report for all funds.

City Highlights

The *City of Belle Isle* is a residential community located in the heart of Central Florida and surrounding beautiful Lake Conway. The City was formed by area residents in 1924 to protect Lake Conway and the beautiful, natural environment of the area. The City is 5.12 square miles in area with an estimated population of 6,944 residents based on the BEBR Bureau of Economic and Business Research.

The goal of the City is to be Central Florida's premier community where residents and business can thrive in a healthy environment centered on Lake Conway with the support of a responsive city government.

The mission of the City is to preserve the quality of life and community identity and to provide needed services to our residents through careful and meaningful growth management and sound fiscal control.

Planned growth for the City includes those areas contiguous to the current city boundaries including the areas south and west of the City. Conservative fiscal management and growth has resulted in the *City of Belle Isle* becoming one of Orange County's most desirable communities.

Factors Affecting Financial Condition

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

Local Economy - The *City of Belle Isle* remains in good and stable financial condition; however the City continues to have concerns relative to the actions of the Federal and State Governments. Federal and State unfunded mandates continue to be forced on the smaller local governments which can have a detrimental effect on funding and in some cases require funding to be allocated from reserve funds. This is a dangerous precedent and one that cities are most concerned about. The City of Belle Isle continues to be vigilant and is committed to slowing this trend while balancing the needs of our infrastructure and service provision.

As a result of the desirability of lakefront living and our unique location, we are experiencing a significant influx of newer residents with substantial financial resources. The City has seen significant growth in residential and commercial construction and anticipates it's continuance in the future. The property and resale values have stabilized or increased compared to property and resale values in the surrounding areas.

Long-Term Financial Planning – Stormwater, drainage and paving projects continue to be among the City's highest priorities with a substantial portion of the five year Capital Improvements Program being designated towards improvements in those areas.

Parks beautification and barrier free accessibility is also being implemented through the City's community beautification program for enhancements to parks and open space within the City.

Relevant Financial Policies - Along with the annual budget, the City provides a comprehensive five- year projection. This plan details estimated personnel operating and capital costs for continuing operations and expansion plans for all City functions.

Major Initiatives – Despite the challenges related to the economy, the City has continued to work on various projects. In addition, the City completed a number of miscellaneous concrete sidewalk repairs and street resurfacing during 2018. The City plans to continue sidewalk repairs and resurfacing in 2019.

Awards and Acknowledgements

The Government of Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the *City of Belle Isle* for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2017. This was the eighteenth consecutive year that the government received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement's Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the governing commission for their unfailing support for maintaining the highest standards of professionalism in the management of the *City of Belle Isle's* finances.

Respectfully submitted



Bob Francis
City Manager



Tracey Richardson
Finance Manager

Elected Officials

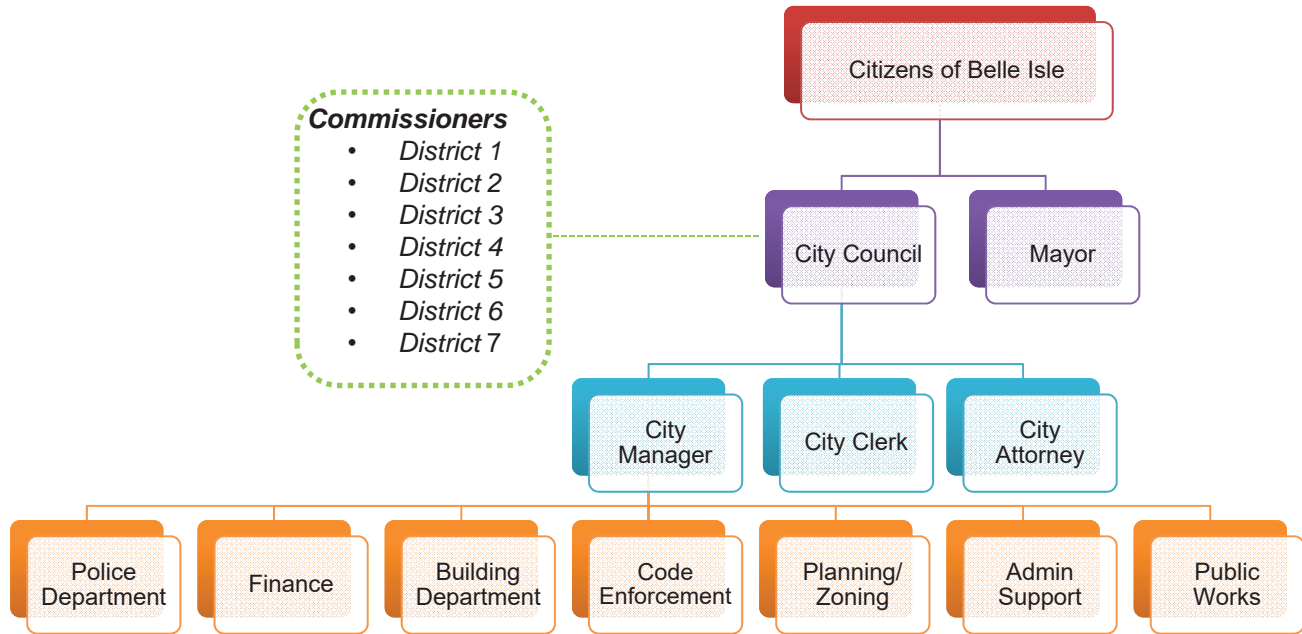
Mayor	Honorable Lydia Pisano
District #1 City Commissioner	Ed Gold Jr.
District #2 City Commissioner	Anthony Carugno
District #3 City Commissioner	Jeremy Weinsier
District #4 City Commissioner	Mike Sims
District #5 City Commissioner	Harvey Readey
District #6 City Commissioner	Jim Partin
District #7 City Commissioner	Sue Nielsen

City Officials

City Manager	Bob Francis
City Clerk	Yolanda Quiceno
Finance Manager	Tracey Richardson



City of Belle Isle Organizational Chart





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Belle Isle
Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2017

Christopher P. Morrell

Executive Director/CEO



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FINANCIAL SECTION

This section contains the following subsections:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Combining and Individual Fund
- Financial Statements and Schedules



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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commissioners
City of Belle Isle, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the *City of Belle Isle, Florida*, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the *City of Belle Isle, Florida*, as of September 30, 2018, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 to 9 and 33 to 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the *City of Belle Isle's* financial statements as a whole. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, as listed in the table of contents, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, and the procedures performed as described above, the combining and individual nonmajor fund financial statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 20, 2019 on our consideration of the *City of Belle Isle, Florida's* internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

McDiernit Davis & Company, LLC

Orlando, Florida
March 20, 2019

As management of the *City of Belle Isle, Florida* we offer readers of the *City of Belle Isle's* financial statements this narrative overview and analysis of the financial activities of the *City of Belle Isle* for the fiscal year ended September 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The assets of the *City of Belle Isle* exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$9,263,567 (net position). Of this amount, \$1,359,354 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position decreased by \$310,396.
- As of the close of the current fiscal year, the *City of Belle Isle's* governmental funds reported combined ending fund balances of \$3,359,745, a decrease of \$1,260,511 in comparison with the prior year. The general fund had an ending unassigned fund balance of \$982,369, which is 14% of total general fund expenditures.
- The *City of Belle Isle's* total debt is \$10,061,428 at September 30, 2018. This includes Charter School Lease Revenue Bonds, Series 2012, which are payable solely from the pledged lease revenue and neither the property, nor the full faith and credit nor the taxing power of the City, is pledged as security for the payment of the Bonds.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the *City of Belle Isle's* (the City) basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

The statement of net position presents information on all of the City's assets and liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

The governmental activities of the City of Belle Isle include general government, public safety and physical environment.

The government-wide financial statements include only the *City of Belle Isle* itself (known as the primary government).

The government-wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The *City of Belle Isle*, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The *City of Belle Isle* has five governmental funds - the General Fund, the Debt Service Fund, and three special revenue funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The *City of Belle Isle* adopts an annual appropriated budget for all governmental funds. A budgetary comparison statement has been provided for the general fund, debt service fund, and special revenue funds to demonstrate compliance with this budget and are presented as required supplementary information for the General Fund, Debt Service Fund, and combining schedules for the nonmajor governmental funds.

The basic governmental fund financial statements can be found on pages 12-14 of this report.

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Government-Wide Financial Analysis

Statement of Net Position - As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the *City of Belle Isle*, assets exceeded liabilities and deferred inflows of resources by \$9,263,567 at the close of the most recent fiscal year.

Statement of Net Position

	Governmental Activities	
	2018	2017
Current and other assets	\$ 3,978,974	\$ 5,537,482
Capital assets	16,099,501	15,014,595
Total assets	20,078,475	20,552,077
Long-term liabilities outstanding	10,186,518	10,044,031
Other liabilities	624,755	929,993
Total liabilities	10,811,273	10,974,024
Total deferred inflows of resources	3,635	4,090
Net Position:		
Net investment in capital assets	6,819,323	6,008,461
Restricted	1,084,890	1,180,583
Unrestricted	1,359,354	2,384,919
Total net position	\$ 9,263,567	\$ 9,573,963

Seventy-four percent (74%) of the City's net position is net investment in capital assets (e.g., land, buildings, improvements, infrastructure and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the City's net position, \$1,084,890 (12%) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net position, \$1,359,354 may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the *City of Belle Isle* is able to report positive balances in all categories of net position.

Statement of Activities

Governmental activities decreased the *City of Belle Isle's* net position by \$310,396. Key elements of this increase are as follows:

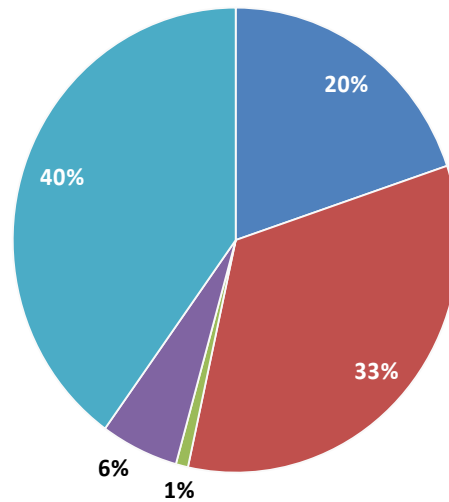
Changes in Net Position

	Governmental Activities	
	2018	2017
Revenues:		
Program revenues:		
Charges for services	\$ 2,160,939	\$ 2,308,249
Operating grants and contributions	279,947	236,272
Capital grants and contributions	5,000	7,934
	<u>2,445,886</u>	<u>2,552,455</u>
General revenues:		
Property taxes	2,912,422	2,711,321
Franchise and utility taxes	410,481	395,702
Intergovernmental	1,441,977	1,366,176
Investment income and miscellaneous	64,963	63,298
	<u>4,829,843</u>	<u>4,536,497</u>
Total revenues	<u>7,275,729</u>	<u>7,088,952</u>
Expenses:		
General government	2,281,821	2,000,529
Public safety	3,152,637	2,827,193
Physical environment	1,591,156	1,491,093
Interest on long-term debt	560,511	585,303
Total expenses	<u>7,586,125</u>	<u>6,904,118</u>
Increase in Net Position	(310,396)	184,834
Net position, beginning	<u>9,573,963</u>	<u>9,389,129</u>
Net position, ending	<u>\$ 9,263,567</u>	<u>\$ 9,573,963</u>

Public safety expenses increased by \$325,444 primarily due to increased salary costs for the police department and increased fire protection costs.

Revenues by Source - Governmental Activities

- Intergovernmental
- Program Revenues
- Investment Income & Miscellaneous
- Other Taxes
- Property Taxes



Financial Analysis of the Government's Funds

As noted earlier, the *City of Belle Isle* used fund accounting to ensure and demonstrate compliance with finance-related requirements.

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

The general fund is the largest fund of the *City of Belle Isle, Florida*. The general fund balance decreased by \$1,013,976 primarily because of funds used in cleanup efforts after Hurricane Irma and the City has not yet been reimbursed by FEMA.

The debt service fund balance increased \$123,780 primarily due to borrowing on the City's line of credit for HVAC replacement at the charter schools.

General Fund Budgetary Highlights

During the fiscal 2018 year, actual revenues were more than budgeted revenues in the General Fund by approximately \$180,000. Also, expenditures less than budgeted by approximately \$347,000 primarily due to planned capital projects spending that did not occur until after year end.

Capital Asset and Debt Administration

Capital Assets - The *City of Belle Isle's* investment in capital assets for its governmental activities as of September 30, 2018, amounts to \$16,099,501 (net of accumulated depreciation), as detailed below. The total increase in City's total capital assets for the current fiscal year was \$1,084,906 (a 7% increase in total capital assets)

Capital Assets
(Net of Depreciation)

	Governmental Activities	
	2018	2017
Land	\$ 2,218,357	\$ 2,218,357
Buildings	6,314,127	6,508,358
Improvements	755,701	725,744
Machinery and equipment	814,290	302,667
Intangibles	5,300	10,136
Infrastructure	5,795,630	5,249,333
Construction in progress	196,096	-
Total	\$ 16,099,501	\$ 15,014,595

Additional information on the *City of Belle Isle's* capital assets can be found in Note 6 of this report.

Long-Term Debt - At the end of the current fiscal year, the *City of Belle Isle* had total debt outstanding of \$10,061,428. This debt includes leases on the acquisition of equipment, line of credit, and Charter School Lease Revenue Bonds, which are nonrecourse. Additional information on long-term debt can be found in Note 9 of this report.

Long-Term Debt

	Governmental Activities	
	2018	2017
Capital lease payable	\$ 116,428	\$ 667
Line of credit	250,000	-
Bonds payable	9,695,000	9,935,000
Total	\$ 10,061,428	\$ 9,935,667

Next Year's Budget and Rates

During the current fiscal year, the fund balance in the general fund decreased to \$1,473,141 and the balance appropriated for spending in 2019 was \$490,772.

Requests for Information

This financial report is designed to provide a general overview of the *City of Belle Isle's* finances for all those with an interest in the government's finances. Questions concerning any of the information should be addressed to the office of the Finance Manager, *City of Belle Isle*, 1600 Nela Avenue, Belle Isle, FL 32809.

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Basic Financial Statements



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City of Belle Isle, Florida
Statement of Net Position
September 30, 2018

	<u>Primary Government</u>
	<u>Governmental</u>
	<u>Activities</u>
Assets:	
Cash	\$ 3,768,306
Investments	34,479
Due from other governments	176,189
Capital assets:	
Not being depreciated	2,414,453
Being depreciated, net	13,685,048
Total assets	<u>\$ 20,078,475</u>
Liabilities:	
Accounts payable	135,185
Accrued liabilities	42,132
Accrued interest payable	5,526
Matured bonds and interest payable	425,212
Deposits	16,700
Noncurrent liabilities:	
Due within one year	317,423
Due in more than one year	9,869,095
Total liabilities	<u>10,811,273</u>
Deferred Inflows:	
Deferred credit on debt refunding	3,635
Total deferred inflows of resources	<u>3,635</u>
Net Position:	
Net investment in capital assets	6,819,323
Restricted for:	
Debt service	533,858
Stormwater	306,979
Other purposes	244,053
Unrestricted	1,359,354
Total net position	<u>\$ 9,263,567</u>

City of Belle Isle, Florida
Statement of Activities
Year Ended September 30, 2018

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Program Revenue Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
					Primary Governmental Activities
Primary Government:					
Governmental activities:					
General Government	\$ 2,281,821	\$ -	\$ -	\$ -	\$ (2,281,821)
Public Safety	3,152,637	119,566	10,316	5,000	(3,017,755)
Physical Environment	1,591,156	1,056,529	269,631	-	(264,996)
Interest on Long-term debt	560,511	984,844	-	-	424,333
Total governmental activities	7,586,125	2,160,939	279,947	5,000	(5,140,239)
Total primary government	\$ 7,586,125	\$ 2,160,939	\$ 279,947	\$ 5,000	(5,140,239)
General Revenues:					
Taxes:					
Property taxes					2,912,422
Franchise and utility taxes					410,481
Intergovernmental, unrestricted					1,441,977
Unrestricted investment earnings					19,319
Miscellaneous					45,644
Total general revenues					4,829,843
Change in net position					(310,396)
Net position, beginning					9,573,963
Net position, ending					\$ 9,263,567

City of Belle Isle, Florida
Balance Sheet - Governmental Funds
September 30, 2018

	General Fund	Debt Service Fund	Total Nonmajor Funds	Total Governmental Funds
Assets:				
Cash and cash equivalents	\$ 1,405,040	\$ 1,760,784	\$ 602,482	\$ 3,768,306
Investments	34,479	-	-	34,479
Due from other governments	176,189	-	-	176,189
Total assets	\$ 1,615,708	\$ 1,760,784	\$ 602,482	\$ 3,978,974
Liabilities:				
Accounts payable	\$ 83,735	\$ -	\$ 51,450	\$ 135,185
Accrued liabilities	42,132	-	-	42,132
Matured bonds payable	-	155,000	-	155,000
Matured interest payable	-	270,212	-	270,212
Deposits	16,700	-	-	16,700
Total liabilities	142,567	425,212	51,450	619,229
Fund Balances:				
Restricted for:				
Debt service	-	1,335,572	-	1,335,572
Stormwater	-	-	306,979	306,979
Transportation impacts	-	-	231,006	231,006
Law enforcement education	-	-	13,047	13,047
Assigned for:				
Subsequent expenditures	490,772	-	-	490,772
Unassigned	982,369	-	-	982,369
Total fund balances	1,473,141	1,335,572	551,032	3,359,745
Total Liabilities and Fund Balances	\$ 1,615,708	\$ 1,760,784	\$ 602,482	

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

Capital assets used in governmental activities are not fund resources and, therefore, are not reported in the funds	16,099,501
Some liabilities and deferred inflows, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(10,195,679)
Net position of governmental activities	\$ 9,263,567

City of Belle Isle, Florida
Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended September 30, 2018

	General Fund	Debt Service Fund	Total Nonmajor Funds	Total Governmental Funds
Revenues:				
Taxes:				
Property taxes	\$ 2,912,422	\$ -	\$ -	\$ 2,912,422
Franchise and utility	410,481	-	-	410,481
Licenses and permits	232,092	-	-	232,092
Intergovernmental	1,726,924	-	-	1,726,924
Charges for services	589,686	-	305,440	895,126
Impact fees	-	-	31,460	31,460
Fines and forfeitures	15,685	-	1,732	17,417
Investment income	2,097	12,880	4,342	19,319
Miscellaneous	51,644	984,844	-	1,036,488
Total revenues	<u>5,941,031</u>	<u>997,724</u>	<u>342,974</u>	<u>7,281,729</u>
Expenditures:				
Current:				
General government	2,101,282	-	-	2,101,282
Public safety	3,283,689	-	5,979	3,289,668
Physical environment	1,574,310	425,120	707,310	2,706,740
Debt service:				
Principal	148,916	155,000	-	303,916
Interest and other charges	26,487	543,824	-	570,311
Total expenditures	<u>7,134,684</u>	<u>1,123,944</u>	<u>713,289</u>	<u>8,971,917</u>
Excess (deficiency) of revenues over expenditures	<u>(1,193,653)</u>	<u>(126,220)</u>	<u>(370,315)</u>	<u>(1,690,188)</u>
Other Financing Sources(Uses):				
Proceeds from line of credit	-	250,000	-	250,000
Proceeds from capital lease	179,677	-	-	179,677
Total other financing sources	<u>179,677</u>	<u>250,000</u>	<u>-</u>	<u>429,677</u>
Net change in fund balances	<u>(1,013,976)</u>	<u>123,780</u>	<u>(370,315)</u>	<u>(1,260,511)</u>
Fund balances, beginning	2,487,117	1,211,792	921,347	4,620,256
Fund balances, ending	<u>\$ 1,473,141</u>	<u>\$ 1,335,572</u>	<u>\$ 551,032</u>	<u>\$ 3,359,745</u>

**Reconciliation of the Statement Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities**

Year Ended September 30, 2018

Net Change in Fund Balances - total governmental funds \$ (1,260,511)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital Outlay	\$ 1,915,013	
Depreciation	(822,148)	
		1,092,865

In the statement of activities, only the loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold. (7,959)

Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of debt as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds in the current period.

Proceeds from line of credit	\$ (250,000)	
Proceeds from capital lease	(179,677)	
Principal repayments	303,916	
Principal repayments		(125,761)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds.

Compensated absences	\$ (18,830)	
Accrued interest	7,241	
Amortization of premium	2,104	
Amortization of deferred credit on refunding	455	
		(9,030)

Change in Net Position of Governmental Activities \$ (310,396)



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Notes to Financial Statements



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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The *City of Belle Isle, Florida* (the "City") was incorporated April 25, 1924 under the Laws of Florida 75-329. The City operates under a council-manager form of government, with an appointed City Manager, seven elected City Commissioners, and a separately elected Mayor. The City provides the following services as authorized by its charter: public safety (fire and law enforcement), highways and streets, sanitation, parks and recreation, public improvements, planning and zoning, and general administrative services. The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The more significant of the City's accounting policies are described below.

In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it. In applying the above criteria, the City has identified no component units.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City. Since the City has no business-type activities, only governmental activities are reported on the government-wide financial statements.

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government reports the following major governmental funds:

General Fund - is the City's primary operating fund, and is always classified as a major fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

Debt Service Fund - is used to account for the lease revenue received from the Charter Schools. The lease revenue is used to pay the debt service on the Series 2012 Lease Revenue Bonds issued by the City in October 2012 as well as repairs and maintenance to the Charter Schools as required by the lease agreement.

The government reports the following nonmajor governmental funds:

Transportation impact fee special revenue fund - is used to account for collected impact fees on new development which are restricted for transportation related improvements.

Stormwater special revenue fund - is used to account for stormwater management operations and related capital improvements.

Law enforcement education special revenue fund - is used to account for revenues received pursuant to Florida Statutes, which imposes a \$2.00 court cost against persons convicted for violations of criminal statutes. Funds must be used to educate and train law enforcement personnel.

Assets, Liabilities, Deferred Outflows/Inflows, and Net Position/Fund Balance

Deposits and Investments

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

Investments for the City are reported at fair value within the fair value hierarchy established in accordance with GASB Statement No 72, *Fair Value Measurement and Application*, except for the position in the Florida State Board of Administration's Local Government Surplus Investment Pool (LGIP). In accordance with state law, the LGIP operate in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the LGIP's qualify as a 2a7-like pools and are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The Florida State Board of Administration is subject to regulatory oversight by the State of Florida, although it is not registered with the SEC. The City's investments consist of investments authorized per their investment policy adopted in accordance with section 218.415, Florida Statutes.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$750 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Land and construction in progress are not depreciated. The other property, plant, equipment and infrastructure of the City is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Improvements	5 - 15
Machinery & equipment	5 - 15
Intangibles	3 - 5
Infrastructure	25 - 40

Compensated Absences

The City’s personnel policies permit full time employees to accrue personal leave time based upon length of service with the City. This paid time off (PTO) may be used for vacation, sick leave, or doctor appointments. Unused PTO will be paid to employees upon separation from City service at 100% after completion of one year of service. For governmental activities, compensated absences are generally liquidated by the General Fund. A liability for these amounts is reported in the general fund only if they have matured, for example, due to employee retirements.

Long Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City does not have any item that qualifies for reporting in this category for the year ended September 30, 2018.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category, a deferred credit on debt refunding. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Commission is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Commission is authorized to assign fund balance. The commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities as of the financial statement date and the reported amounts of revenues and expenses or expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position.

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this difference are as follows:

Bonds payable	\$ 9,695,000
Add: Issuance premium (to be amortized over life of debt)	16,829
Add: Deferred credit on refunding (to be amortized over life of debt)	3,635
Capital lease payable	116,428
Line of credit	250,000
Accrued interest payable	5,526
Compensated absences	108,261
	<u>10,195,679</u>
	<u>\$ 10,195,679</u>

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities.

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. On or before the first Commission meeting in August, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them for all of the City's funds.
2. Public hearings are conducted at the City Hall to obtain taxpayer comments. Prior to September 30, the budget is legally enacted through passage of a resolution.
3. The City cannot legally exceed the budget; however, the City Manager is authorized to transfer budgeted amounts within a department. Any revisions that change the total expenditures of any department must be approved by the City Commission. The legal level of budgetary control is the department level.
4. Formal budgetary integration is employed as a management control device during the year for all of the City's funds.
5. Budgeted amounts presented in the accompanying financial statements have been adjusted for legally authorized revisions of the annual budget during the year. Encumbrance accounting is not employed. Unexpended and unencumbered appropriations lapse at the end of the fiscal year and are reappropriated in the ensuing year.

B. Excess of Expenditures Over Appropriations

For the year ended September 30, 2018, expenditures exceeded appropriations in the physical environment department of the general fund by \$1,589 and the stormwater fund (the legal level of budgetary control) by \$15,644.

NOTE 4 CASH AND INVESTMENTS

Following are the components of the City's cash and investments at September 30, 2018:

Cash	\$ 3,768,306
Investments	34,479
	<hr/>
	\$ 3,802,785
	<hr/> <hr/>

Deposits

All of the City's deposits are at institutions which are Qualified Public Depositories pursuant to Florida Statutes. Therefore, all bank deposits are entirely insured or collateralized by the Federal Depository Insurance Corporation (FDIC) and the Bureau of Collateral Securities, Division of Treasury.

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

Investments

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the City's own data in measuring unobservable inputs.

The City's investment policies are governed by State Statutes and City ordinances. City ordinance allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized investments are:

1. The State Board of Administration Local Government Investment Pool (SBA);
2. Securities and Exchange Commission Registered Money Market Funds;
3. Savings accounts and certificates of deposit in state-certified qualified public depositories;
4. The Florida Municipal Investment Trust, administered by the Florida League of Cities, Inc.
5. U.S. Government Agency Securities and U.S. Treasury Bills, Notes and Bonds;
6. Overnight bank sweep accounts.

The SBA is not a registrant with the Securities and Exchange Commission (SEC); however, the State of Florida does provide regulatory oversight. The Board has adopted operating procedures consistent with the requirements for a 2a-7 fund for the Florida Prime Fund; therefore, the pool net asset value per share can be used as fair value for financial reporting. The SBA does not impose any limitations or restrictions on withdrawals; however, under certain conditions involving a material impact on liquidity or operations of the fund, the SBA may limit withdrawals for a period of up to 15 days. As of September 30, 2018, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

Investments made by the *City of Belle Isle* at September 30, 2018 are summarized below. In accordance with GASB 31, investments are reported at amortized cost, which approximates fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
Florida PRIME	\$ 34,479	AAAm	33 days

Credit Risk

The City's investment policy limits credit risk by restricting authorized investments to those described above.

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2018, all of the City's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2018, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk

The City's investment policy requires diversification, but does not specify limits on types of investments.

Interest Rate Risk

The City's investment policy does not specifically address interest rate risk; however, the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The City manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 5 PROPERTY TAX

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by March 31. The County bills and collects property taxes. Collections of the property taxes by the county and remittance of them to the City are accounted for in the general fund. City property tax revenues are recognized when levied to the extent that they result in current receivables.

The City is permitted by the Municipal Finance Law of the State to levy taxes up to \$10 per \$1,000 of assessed valuation for general governmental services other than the payment of principal and interest on long-term debt and in unlimited amounts for the payment of principal and interest on long-term debt. The combined tax rate to finance general governmental services for the year ended September 30, 2018, was 4.4018 per \$1,000, which means the City has a tax margin of 5.5982 per \$1,000 and could raise up to \$3,837,602 before discount, additionally, each year from the present assessed valuation of \$684,506,494 before the limit is reached.

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$ 2,218,357	\$ -	\$ -	\$ 2,218,357
Construction in Progress	-	196,096	-	196,096
Total capital assets, not being depreciated	2,218,357	196,096	-	2,414,453
Capital Assets, being depreciated:				
Buildings	7,778,675	-	(2,242)	7,776,433
Improvements	1,423,848	113,214	-	1,537,062
Machinery & equipment	1,319,724	639,881	(141,038)	1,818,567
Intangibles	55,768	-	-	55,768
Infrastructure	8,651,375	965,822	-	9,617,197
Total capital assets being depreciated	19,229,390	1,718,917	(143,280)	20,805,027
Less Accumulated Depreciation for:				
Buildings	(1,270,317)	(193,297)	1,308	(1,462,306)
Improvements	(698,104)	(83,257)	-	(781,361)
Machinery & equipment	(1,017,057)	(121,233)	134,013	(1,004,277)
Intangibles	(45,632)	(4,836)	-	(50,468)
Infrastructure	(3,402,042)	(419,525)	-	(3,821,567)
Total accumulated depreciation	(6,433,152)	(822,148)	135,321	(7,119,979)
Total capital assets being depreciated, net	12,796,238	896,769	(7,959)	13,685,048
Governmental activities capital assets, net	\$ 15,014,595	\$ 1,092,865	\$ (7,959)	\$ 16,099,501

Depreciation expenses were charged to functions/programs of the City as follows:

General government	\$ 196,379
Public safety	110,662
Physical environment	515,107
	\$ 822,148

NOTE 7 RETIREMENT PLANS

Employees Defined Contribution Plans

The City is a participant in the Florida Municipal Pension Trust Fund, a multiple employer 401(a) defined contribution plan. The plan is established and administered by and can be amended under the authority of the Florida League of Cities, Inc. All full-time employees are eligible to participate in the plan upon the first month following 30 days of employment. As soon as an employee is eligible to participate in the plan, contributions are made by the City. Under this plan, the City contributes 12.5% of eligible wages for police officers and 9.5% for all other eligible employees. The contribution rate is established by the City Commission. Employees do not participate in the plan funding. Employees are 100% vested upon completion of one year of service. No fixed benefits are paid or payable upon retirement. At September 30, 2018, there were 25 participants in the plan.

During the year ended September 30, 2018, the City contributed \$150,957 to the plan and no forfeitures were used to reduce the City's contribution. The City has no unfunded liability under this plan.

Deferred Compensation Plan

The City also participates in the Florida Municipal Pension Trust Fund 457(b) Deferred Compensation Plan, a multiple employer plan created in accordance with Internal Revenue Code Section 457 (the 457 Plan). The 457 Plan, available to all full-time employees immediately upon employment, permits participants to defer a portion of their current salary until future years. The plan is established and administered by, and can be amended under the authority of the Florida League of Cities, Inc. The City is not required and does not contribute to the 457 Plan. At September 30, 2018, there were 14 active plan participants. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All assets of these plans are held in trust for the exclusive benefit of plan participants and their beneficiaries, and are not accounted for in the City's financial statements.

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS

Pursuant to Resolution 10-15, the City has elected not to make continuation of group health insurance through the City's current provider available to retirees and eligible dependents.

NOTE 9 LONG-TERM DEBT

Long-term debt activity for the year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Capital leases	\$ 667	\$ 179,677	\$ (63,916)	\$ 116,428	\$ 56,597
Line of credit	-	250,000	-	250,000	-
Revenue bonds	9,935,000	-	(240,000)	9,695,000	250,000
Unamortized premium	18,933	-	(2,104)	16,829	-
Compensated absences	89,431	120,594	(101,764)	108,261	10,826
	<u>\$ 10,044,031</u>	<u>\$ 550,271</u>	<u>\$ (407,784)</u>	<u>\$ 10,186,518</u>	<u>\$ 317,423</u>

NOTE 9 LONG-TERM DEBT (CONTINUED)

Capital Lease

The City has entered into lease agreements as lessee for financing the acquisition of equipment. These lease agreements qualify as capital leases for accounting purposes, and therefore have been recorded at the present value of the minimum lease payments of the inception date. A summary of equipment acquired through capital lease is as follows:

	Governmental Activities
Equipment	\$ 179,677
Less: accumulated depreciation	(23,957)
	<u>\$ 155,720</u>

The future minimum lease obligations of the minimum lease payments at September 30, 2018 are as follows:

Year Ending September 30,	Governmental Activities
2019	63,249
2020	63,249
Total minimum lease payments	126,498
Less: amount representing interest	(10,070)
Present value of minimum lease payments	<u>\$ 116,428</u>

Revenue Bonds

On September 27, 2016, the City issued \$935,000 of FMLC Refunding and Improvement Revenue Bonds, Series 2016 with interest rates ranging from 2.0% to 4.0% to refund FMLC Revenue Bonds, Series 2006. The \$935,000 loan is secured by a covenant to appropriate in the annual budget the amount of non-ad valorem revenues to satisfy repayment.

Total principal and interest remaining on the Series 2016 Bonds as of September 30, 2018 is \$848,800. For the year ended September 30, 2018, total principal and interest paid was \$107,650.

In October 2012, the City of Belle Isle issued Charter School Lease Revenue Bonds, Series 2012, in the amount of \$9,625,000. The proceeds of the Bonds were used to finance the costs of acquisition of charter school facilities located within the City of Belle Isle. The City is leasing these facilities to the City of Belle Isle Charter Schools, Inc. (the "Charter Schools") pursuant to the Lease Agreement dated October 1, 2012. The Charter Schools are obligated to make base rent payments under the Lease in a total amount sufficient to pay all sinking fund installments of the 2012 Bonds until maturity in 2042. Under the Lease, all Charter School revenues are pledged to the payment of base rent to the City. See Note 13 for further discussion of Lease. The average annual debt service on these Bonds is \$700,000 per year. These Series 2012 Bonds are limited obligations of the City of Belle Isle payable solely out of the pledged revenues and neither the property, the full faith and credit, nor the taxing power of the City, is pledged as security for the payment of the Bonds.

NOTE 9 LONG-TERM DEBT (CONTINUED)

Total principal and interest remaining on the Series 2012 Bonds as of September 30, 2018 is \$17,417,750. For the year ended September 30, 2018, principal and interest paid was \$695,425 and total pledged revenue for the year was \$984,844.

Revenue bonds outstanding at year end are as follows:

Governmental Activities	Interest Rates and Dates	Maturity	Original Amount	Balance September 30, 2018
Charter school lease revenue Bonds, Series 2012	5.50% - 6.00% (4/1 & 10/1)	10/1/2042	\$ 9,625,000	\$ 8,925,000
FMLC refunding revenue Bonds, Series 2016	2.00% - 4.00% (4/1 & 10/1)	10/1/2026	\$ 935,000	770,000
Total				\$ 9,695,000

Annual debt service requirements to maturity for the note and bonds are as follows:

Year Ending September, 30	Governmental Activities	
	Principal	Interest
2019	\$ 250,000	\$ 551,575
2020	265,000	539,450
2021	280,000	527,050
2022	290,000	513,550
2023	300,000	499,975
2024 - 2028	1,530,000	2,272,750
2029 - 2033	1,630,000	1,849,800
2034 - 2038	2,180,000	1,299,000
2039 - 2043	2,970,000	518,400
	\$ 9,695,000	\$ 8,571,550

Line of Credit

The City entered into a revolving line of credit agreement with a financial institution on July 19, 2012 for the amount of \$750,000. The interest rate is the Wall Street Journal prime rate plus 0.5% floating with a floor of 4.5% (5.75% at September 30, 2018). Repayment terms are interest only due monthly with maturity date of October 19, 2019. The line of credit is unsecured. At September 30, 2018, the City had \$500,000 available on the line of credit to draw down.

NOTE 10 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; and natural disasters. Risk of loss from the above is transferred by the City to various commercial insurers through the purchase of insurance. There has been no significant reduction in insurance coverage from the previous year. There have been no settlements in excess of insurance coverage in any of the prior three fiscal years.

NOTE 11 CONTINGENCIES

During the ordinary course of its operations, the City is a party to various claims, legal actions, and complaints. In addition, although the outcome of these lawsuits is not presently determinable, in the opinion of the City's management and legal counsel, these matters are not anticipated to have a material financial impact on the City.

NOTE 12 RELATED PARTIES

The City has authority to appoint 2 seats (out of a total of 9) to the Board of Directors of the City of Belle Isle Charter Schools Inc. (see Notes 9 & 13). The City has no ability to impose its will upon the Charter Schools and the Charter Schools are not fiscally accountable to the City. Therefore, the Charter Schools are not considered component units of the City.

NOTE 13 LEASE AGREEMENT

On October 1, 2012, the Charter Schools entered into an educational facilities lease agreement with the City of Belle Isle. Pursuant to the Lease, the Charter Schools are obligated to make payments of "Incremental Rent" to the City. Annual incremental rent shall equal \$700 multiplied by the total enrolled students for the schools, with minimum rent equaling the debt service requirements for the year. The Charter Schools must also meet certain requirements and covenants under the lease agreement, including maintaining a "Debt Service Coverage Ratio" of at least 1.20 and maintaining 45 days cash and unrestricted available funds on hand. These covenants were met during the year ended September 30, 2018. The City received rent of \$984,844 during the year ended September 30, 2018. The City's budget for FYE 2019 includes annual rent to be received of \$1,001,000 based on an estimated student count of 1430. The estimated future minimum payments to be received by the City are as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
2019	\$ 1,001,000
2020	1,001,000
2021	1,001,000
2022	1,001,000
2023	1,001,000
2024 - 2028	5,005,000
2029 - 2033	5,005,000
2034 - 2038	5,005,000
2039 - 2042	4,004,000
	<u>\$ 24,024,000</u>

Following is a schedule of cost and accumulated depreciation of capital assets under the operating lease:

Land, buildings, and equipment	\$ 8,460,636
Accumulated depreciation	(1,040,481)
Capital assets held for lease	<u>\$ 7,420,155</u>

NOTE 14 SUBSEQUENT EVENTS

In October 2018, the City received donation of a piece of undeveloped land with an approximate estimated value of \$625,000



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Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance**Budget and Actual - General Fund**

Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 2,861,666	\$ 2,861,666	\$ 2,912,422	\$ 50,756
Franchise fees and utility taxes	385,257	409,257	410,481	1,224
Licenses and permits	118,650	208,650	232,092	23,442
Intergovernmental	1,627,082	1,643,934	1,726,924	82,990
Fines and forfeitures	13,000	13,000	15,685	2,685
Charges for services	520,720	578,800	589,686	10,886
Investment income	3,000	3,000	2,097	(903)
Miscellaneous	34,000	43,000	51,644	8,644
Total revenues	5,563,375	5,761,307	5,941,031	179,724
Expenditures:				
Current:				
General government:				
Legislative	90,935	120,935	103,509	17,426
Executive	4,300	4,300	1,893	2,407
Finance and administrative	582,726	582,726	554,248	28,478
Other general government	697,265	1,529,105	1,441,632	87,473
Total general government	1,375,226	2,237,066	2,101,282	135,784
Public safety:				
Law enforcement	1,788,608	1,764,692	1,731,959	32,733
Fire control	1,371,713	1,371,713	1,372,053	(340)
Total public safety	3,160,321	3,136,405	3,104,012	32,393
Physical environment:				
Roads and streets	652,430	1,106,929	1,097,919	9,010
Solid waste disposal	465,792	465,792	476,391	(10,599)
Total physical environment	1,118,222	1,572,721	1,574,310	(1,589)
Debt service:				
Principal	85,000	148,916	148,916	-
Interest	27,000	27,000	26,487	513
Total debt service	112,000	175,916	175,403	513
Total expenditures	5,765,769	7,122,108	6,955,007	167,101
Excess (deficiency) of revenues over expenditures	(202,394)	(1,360,801)	(1,013,976)	346,825
Net change in fund balance	(202,394)	(1,360,801)	(1,013,976)	346,825
Fund balance, beginning	2,487,117	2,487,117	2,487,117	-
Fund balance, ending	\$ 2,284,723	\$ 1,126,316	\$ 1,473,141	\$ 346,825

The governmental funds' budgets are prepared on a budgetary basis, whereby the City may include a portion of the prior year's fund balance represented by unappropriated liquid assets remaining in the fund as a budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue as it represents prior periods' excess of revenues over expenditures. Also, the City does not budget for financing activities relating to the acquisition of capital assets or refunding of debt.

For the 2018 fiscal year, the following adjustments were necessary to convert General Fund expenditures on the GAAP basis to the budgetary basis:

	Expenditures	Other Financing Sources (Uses)
GAAP basis	\$ 7,134,684	\$ 179,677
Nonbudgeted capital lease transactions	(179,677)	(179,677)
Budgetary basis	<u>\$ 6,955,007</u>	<u>\$ -</u>

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**Combining and Individual Fund
Statements and Schedules**



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Debt Service Fund

- This fund was established to account for the lease revenue received from the Charter Schools. The lease revenue is used to pay the debt service on the Series 2012 Lease Revenue Bonds issued by the City in October 2012, as well as to provide common area maintenance and improvements for the leased properties.



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City of Belle Isle, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Debt Service Fund
Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ -	\$ 10,000	\$ 12,880	\$ 2,880
Miscellaneous	1,001,000	984,843	984,844	1
Total revenues	1,001,000	994,843	997,724	2,881
Expenditures:				
Current:				
Physical environment	435,000	662,393	425,120	237,273
Debt service:				
Principal	155,000	155,000	155,000	-
Interest	540,425	540,425	543,824	(3,399)
Total expenditures	1,130,425	1,357,818	1,123,944	233,874
Excess (deficiency) of revenues over expenditures	(129,425)	(362,975)	(126,220)	236,755
Other Financing Sources:				
Proceeds from line of credit	-	-	250,000	250,000
Total other financing sources	-	-	250,000	250,000
Net change in fund balance	-	(362,975)	123,780	486,755
Fund balance, beginning	1,211,792	1,211,792	1,211,792	-
Fund balance, ending	\$ 1,082,367	\$ 848,817	\$ 1,335,572	\$ 486,755



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**Transportation Impact Fee
Special Revenue Fund**

This fund is used to account for collected impact fees on new development which are restricted for use in funding road construction directly related to new growth.

The Stormwater Fund

This fund is used to account for stormwater management operations and related capital improvements.

**Law Enforcement Education
Special Revenue Fund**

This fund is used to account for revenues received pursuant to Florida Statutes which imposes a \$2.00 court cost against persons convicted for violations of criminal statutes. Funds must be used to educate and train law enforcement personnel.



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City of Belle Isle, Florida
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2018

	<u>Special Revenue Funds</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>Transportation Impact Fee</u>	<u>Stormwater Fund</u>	<u>Law Enforcement Education</u>	
Assets:				
Cash and cash equivalents	\$ 241,907	\$ 347,528	\$ 13,047	\$ 602,482
Total assets	<u>\$ 241,907</u>	<u>\$ 347,528</u>	<u>\$ 13,047</u>	<u>\$ 602,482</u>
Liabilities:				
Accounts payable	\$ 10,901	\$ 40,549	\$ -	\$ 51,450
Total liabilities	<u>10,901</u>	<u>40,549</u>	<u>-</u>	<u>51,450</u>
Fund Balances:				
Restricted for:				
Transportation impacts	231,006	-	-	231,006
Stormwater	-	306,979	-	306,979
Law enforcement education	-	-	13,047	13,047
Total fund balances	<u>231,006</u>	<u>306,979</u>	<u>13,047</u>	<u>551,032</u>
Total liabilities and fund balances	<u>\$ 241,907</u>	<u>\$ 347,528</u>	<u>\$ 13,047</u>	<u>\$ 602,482</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Nonmajor Governmental Funds

For the Year Ended September 30, 2018

	<u>Special Revenue Funds</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>Transportation Impact Fee</u>	<u>Stormwater Fund</u>	<u>Law Enforcement Education</u>	
Revenues:				
Charges for services	\$ -	\$ 305,440	\$ -	\$ 305,440
Impact fees	31,460	-	-	31,460
Fines and forfeitures	-	-	1,732	1,732
Investment earnings	1,448	1,447	1,447	4,342
Total revenues	<u>32,908</u>	<u>306,887</u>	<u>3,179</u>	<u>342,974</u>
Expenditures:				
Current:				
Public Safety	-	-	5,979	5,979
Physical environment	42,466	664,844	-	707,310
Total expenditures	<u>42,466</u>	<u>664,844</u>	<u>5,979</u>	<u>713,289</u>
Excess (deficiency) of revenues over expenditures	<u>(9,558)</u>	<u>(357,957)</u>	<u>(2,800)</u>	<u>(370,315)</u>
Net change in fund balances	(9,558)	(357,957)	(2,800)	(370,315)
Fund balances, beginning	240,564	664,936	15,847	921,347
Fund balances, ending	<u>\$ 231,006</u>	<u>\$ 306,979</u>	<u>\$ 13,047</u>	<u>\$ 551,032</u>

City of Belle Isle, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Transportation Impact Fee Fund
Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ 7,150	\$ 31,460	\$ 31,460	\$ -
Investment income	3,000	1,200	1,448	248
Total revenues	10,150	32,660	32,908	248
Expenditures:				
Current:				
Physical environment	50,000	50,000	42,466	7,534
Total expenditures	50,000	50,000	42,466	7,534
Excess (deficiency) of revenues over expenditures	(39,850)	(17,340)	(9,558)	7,782
Net change in fund balance	(39,850)	(17,340)	(9,558)	7,782
Fund balance, beginning	240,564	240,564	240,564	-
Fund balance, ending	\$ 200,714	\$ 223,224	\$ 231,006	\$ 7,782

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual - Stormwater Fund

Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 386,353	\$ 306,353	\$ 305,440	\$ (913)
Investment income	3,000	1,200	1,447	247
Total revenues	389,353	307,553	306,887	(666)
Expenditures:				
Current:				
Physical environment	720,750	649,200	664,844	(15,644)
Total expenditures	720,750	649,200	664,844	(15,644)
Excess (deficiency) of revenues over expenditures	(331,397)	(341,647)	(357,957)	(16,310)
Net change in fund balance	(331,397)	(341,647)	(357,957)	(16,310)
Fund Balance - beginning	664,936	664,936	664,936	-
Fund Balance - ending	\$ 333,539	\$ 323,289	\$ 306,979	\$ (16,310)

City of Belle Isle, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Law Enforcement Education Fund
Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 1,200	\$ 1,200	\$ 1,732	\$ 532
Investment income	3,000	1,200	1,447	247
Total revenues	4,200	2,400	3,179	779
Expenditures:				
Current:				
Public safety	6,200	6,200	5,979	221
Total expenditures	6,200	6,200	5,979	221
Excess (deficiency) of revenues over expenditures	(2,000)	(3,800)	(2,800)	1,000
Net change in fund balance	(2,000)	(3,800)	(2,800)	1,000
Fund balance, beginning	15,847	15,847	15,847	-
Fund balance, ending	\$ 13,847	\$ 12,047	\$ 13,047	\$ 1,000



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Statistical Section



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

Contents	<u>Page</u>
Financial Trends	37
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	42
These schedules contain formation to help the reader asses the government's most significant local revenue source, the property tax.	
Debt Capacity	46
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
There are no limitations placed upon the amount of debt the <i>City of Belle Isle</i> may issue by either the City Charter or the City's Code of Ordinances or by Florida Statutes.	
The <i>City of Belle Isle</i> has no general obligation bonds outstanding.	
Demographic and Economic Information	49
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	51
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	



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City of Belle Isle, Florida
Net Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental Activities										
Net investment in capital assets	\$ 5,645,520	\$ 5,832,855	\$ 7,118,248	\$ 7,312,195	\$ 6,040,624	\$ 7,244,583	\$ 7,530,107	\$ 8,475,455	\$ 6,012,551	\$ 6,819,323
Restricted	378,961	254,287	442,964	951,727	3,166,639	2,579,822	3,369,730	3,574,581	1,180,583	1,084,890
Unrestricted	911,654	770,409	807,189	1,072,755	1,146,711	1,618,370	2,092,715	2,608,122	2,380,829	1,359,354
Total governmental activities net position	\$ 6,936,135	\$ 6,857,551	\$ 8,368,401	\$ 9,336,677	\$ 10,353,974	\$ 11,442,775	\$ 12,992,552	\$ 14,658,158	\$ 9,573,963	\$ 9,263,567

City of Belle Isle, Florida
Changes in Net Position
 Last Ten Fiscal Years
 (accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenses										
Governmental Activities:										
General government	\$ 992,184	\$ 1,037,331	\$ 1,003,552	\$ 836,317	\$ 1,425,899	\$ 1,184,379	\$ 1,181,293	\$ 1,326,981	\$ 2,000,529	\$ 2,281,821
Public safety	1,983,858	2,108,568	2,214,034	2,262,930	2,425,114	2,544,994	2,623,288	2,669,212	2,827,193	3,152,637
Physical environment	1,317,831	1,246,280	1,267,319	1,240,441	1,294,967	1,268,403	1,262,891	1,273,663	1,491,093	1,591,156
Human Services	-	-	5,428,025	5,938,563	6,579,138	8,307,234	8,579,049	9,161,001	-	-
Interest on long-term debt	97,978	94,615	83,098	82,149	594,659	628,992	616,652	644,253	585,303	560,511
Total Governmental Activities Expense	\$ 4,239,816	\$ 4,486,794	\$ 9,996,028	\$ 10,360,400	\$ 12,319,777	\$ 13,934,002	\$ 14,263,173	\$ 15,075,110	\$ 6,904,118	\$ 7,586,125
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	\$ -	\$ -	\$ -	\$ 18,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	94,515	19,798	22,065	20,800	38,077	40,943	54,125	56,471	92,006	119,566
Physical environment	167,983	626,175	814,619	750,586	822,231	853,785	847,737	1,040,533	1,252,569	1,056,529
Human services	-	-	126,182	143,114	152,388	180,380	190,147	199,136	-	-
Interest on long-term debt	-	-	-	-	698,135	862,972	928,900	957,249	963,674	984,844
Operating grants and contributions	194,172	194,615	689,780	560,001	771,226	436,178	384,248	368,188	236,272	279,947
Capital grants and contributions	22,500	36,485	415,585	377,504	304,156	608,518	619,626	384,035	7,934	5,000
Total Governmental Activities Program Revenues	\$ 479,170	\$ 877,073	\$ 2,068,231	\$ 1,870,983	\$ 2,786,213	\$ 2,982,776	\$ 3,024,783	\$ 3,005,612	\$ 2,552,455	\$ 2,445,886
Total governmental activities net expense	\$ (3,760,646)	\$ (3,609,721)	\$ (7,927,797)	\$ (8,489,417)	\$ (9,533,564)	\$ (10,951,226)	\$ (11,238,390)	\$ (12,069,498)	\$ (4,351,663)	\$ (5,140,239)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property taxes	\$ 2,122,775	\$ 2,152,842	\$ 2,397,747	\$ 2,386,130	\$ 2,392,337	\$ 2,479,107	\$ 2,506,520	\$ 2,574,866	\$ 2,711,321	\$ 2,912,422
Franchise and utility taxes	435,928	439,093	438,427	395,910	409,916	410,408	405,135	388,501	395,702	410,481
Intergovernmental-unrestricted	921,409	921,752	6,390,668	6,647,812	7,725,730	8,995,459	9,784,811	10,611,076	1,366,176	1,441,977
Investment income and Miscellaneous	22,381	17,450	211,805	27,841	49,285	155,053	91,701	160,661	63,298	64,963
Total Governmental Activities	\$ 3,502,493	\$ 3,531,137	\$ 9,438,647	\$ 9,457,693	\$ 10,577,268	\$ 12,040,027	\$ 12,788,167	\$ 13,735,104	\$ 4,536,497	\$ 4,829,843
Change in Net Position	\$ 1,824,635	\$ 117,376	\$ 1,510,850	\$ 968,276	\$ 1,043,704	\$ 1,088,801	\$ 1,549,777	\$ 1,665,606	\$ 184,834	\$ (310,396)

City of Belle Isle, Florida
Governmental Activities Tax Revenues by Source
 Last Ten Fiscal Years
 (accrual basis of accounting)

	<u>Property Tax</u>	<u>Franchise Fees and Utility Tax</u>	<u>Total</u>
2009	2,121,051	412,874	2,533,925
2010	2,152,842	439,093	2,591,935
2011	2,397,747	438,427	2,836,174
2012	2,382,619	388,468	2,771,087
2013	2,392,337	409,916	2,802,253
2014	2,479,107	410,408	2,889,515
2015	2,506,520	405,135	2,911,655
2016	2,574,866	388,501	2,963,367
2017	2,711,321	373,060	3,084,381
2018	2,912,422	384,446	3,296,868

Source Orange County Tax Collector

City of Belle Isle, Florida
Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	<u>2009</u>	<u>2010</u>	<u>2011*</u>	<u>2012*</u>	<u>2013*</u>	<u>2014*</u>	<u>2015*</u>	<u>2016*</u>	<u>2017*</u>	<u>2018*</u>
General Fund										
Reserved	\$ 385,653	\$ -								
Unreserved	943,699	785,854								
Total General fund	\$ 1,329,352	\$ 785,854								

All Other Governmental Funds										
Reserved	\$ 392,826	\$ -								
Unreserved, reported in:										
Special Revenue funds	430,538	378,961								
Total All Other Governmental Funds	\$ 823,364	\$ 378,961								

General Fund										
Nonspendable			\$ -	\$ 171,605	\$ 1,815	\$ 1,353	\$ 520	\$ -	\$ -	\$ -
Assigned	822,976	719,039	532,657	-	-	303,662	202,394	490,772		
Unassigned	-	224,677	543,735	1,641,803	2,130,022	2,245,970	2,284,723	982,369		
Total General Fund	\$ 822,976	\$ 1,115,321	\$ 1,078,207	\$ 1,643,156	\$ 2,130,542	\$ 2,549,632	\$ 2,487,117	\$ 1,473,141		

All Other Governmental Funds										
Nonspendable			\$ -	\$ 61,250	\$ 277,303	\$ 153,226	\$ 123,979	\$ 113,381	\$ -	\$ -
Assigned	-	-	-	-	-	-	-	-	-	-
Restricted	692,964	895,277	2,889,336	3,387,740	4,206,811	4,542,011	2,133,139	1,886,604		
Total All Other Governmental Funds	\$ 692,964	\$ 956,527	\$ 3,166,639	\$ 3,540,966	\$ 4,330,790	\$ 4,655,392	\$ 2,133,139	\$ 1,886,604		

* Implementation of GASB Statement No. 54

City of Belle Isle, Florida
Changes in Fund Balances of Governmental Funds
 Last Ten Fiscal Years

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues:										
Taxes:										
Property	\$ 2,122,775	\$ 2,152,842	\$ 2,397,747	\$ 2,386,130	\$ 2,392,337	\$ 2,479,107	\$ 2,506,520	\$2,574,866	\$2,711,321	\$2,912,422
Franchise and utility	435,928	439,093	438,427	395,910	409,916	410,408	405,135	388,501	373,060	410,481
Licenses and permits	8,235	40,366	151,377	114,745	119,342	134,284	158,170	214,627	358,957	232,092
Intergovernmental revenues	1,138,081	1,152,852	7,823,267	7,585,317	8,692,337	10,028,321	10,766,686	11,363,299	1,610,382	1,726,924
Charges for services	146,988	561,417	629,298	772,144	826,483	888,487	893,399	1,051,372	890,294	895,126
Impact fees	12,760	24,255	34,045	7,315	29,138	4,394	14,075	11,730	104,390	31,460
Fines and forfeitures	94,515	19,935	21,611	20,296	37,733	47,943	26,365	18,411	13,576	17,417
Investment Income	9,396	12,487	3,646	6,359	4,739	1,725	4,267	14,500	20,839	19,319
Miscellaneous	12,985	4,963	7,460	40,460	742,956	1,038,364	1,032,434	1,111,915	1,006,133	1,036,488
Total revenues	3,981,663	4,408,210	11,506,878	11,328,676	13,254,981	15,033,033	15,807,051	16,749,221	7,088,952	7,281,729
Expenditures:										
General government	1,484,293	1,032,000	1,006,852	879,717	8,815,568	988,079	991,080	1,136,552	1,945,805	2,101,282
Public safety	2,189,801	2,136,974	2,221,937	2,273,447	2,453,318	2,547,179	2,531,847	2,577,934	2,884,526	3,289,668
Physical environment	1,547,861	1,154,566	1,290,521	860,574	1,251,898	862,239	1,179,457	2,124,541	1,259,598	2,706,740
Human services	-	-	6,354,123	6,092,366	6,852,622	8,913,168	8,981,368	9,418,861	-	-
Debt Service:										
Principal	287,512	284,324	315,127	575,355	298,326	339,634	250,210	285,919	235,356	303,916
Interest	106,387	103,865	92,519	91,309	600,563	630,970	617,878	607,722	575,093	570,311
Bond issuance costs	-	-	-	-	434,688	-	-	37,786	-	-
Total expenditures	5,615,854	4,711,729	11,281,079	10,772,768	20,706,983	14,281,269	14,551,840	16,189,315	6,900,378	8,971,917
Excess Revenues Over Expenditures	(1,634,191)	(303,519)	225,799	555,908	(7,452,002)	751,764	1,255,211	559,906	188,574	(1,690,188)
Other Financing Sources:										
Line of credit	-	-	-	-	-	-	-	-	-	250,000
Capital lease	173,145	21,000	-	-	-	87,512	21,999	-	-	179,677
Bonds/Notes issued	-	-	250,000	-	9,625,000	100,000	-	1,081,000	-	-
Premium on bonds	-	-	-	-	-	-	-	21,036	-	-
Payment to refunded bond escrow	-	-	-	-	-	-	-	(918,250)	-	-
Total other financing sources	173,145	21,000	250,000	-	9,625,000	187,512	21,999	183,786	-	429,677
Net change in fund balance	\$ (1,461,046)	\$ (282,519)	\$ 475,799	\$ 555,908	\$ 2,172,998	\$ 939,276	\$ 1,277,210	\$ 743,692	\$ 188,574	\$ (1,260,511)
Debt service as a % of noncapital expenditures	9.19%	8.99%	3.78%	6.52%	11.54%	7.47%	6.61%	6.70%	12.75%	12.39%

City of Belle Isle, Florida
Assessed Value and Estimated Value of Taxable Property
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total * Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
2009	615,305,721	17,587,224	632,892,945	3.5378	687,514,038	92.06%
2010	576,519,592	18,456,856	594,976,448	3.7432	618,183,229	96.25%
2011	547,396,958	18,999,294	566,396,252	4.4018	591,737,558	95.72%
2012	541,210,654	18,248,983	559,459,637	4.4018	561,857,096	99.57%
2013	543,214,623	18,057,560	561,272,183	4.4018	562,034,022	99.86%
2014	562,918,210	18,467,610	581,385,820	4.4018	584,568,215	99.46%
2015	585,089,524	17,762,519	602,852,043	4.4018	603,075,188	99.96%
2016	595,651,703	17,857,310	613,509,013	4.4018	614,146,295	99.90%
2017	620,289,033	17,137,421	637,426,454	4.4018	637,008,672	99.93%
2018	660,858,252	23,410,913	684,269,165	4.4018	684,329,205	99.99%

Source:
 Orange County Property Appraiser

* Breakdown between residential & commercial not available

City of Belle Isle, Florida
Property Tax Rates Direct and Overlapping Governments
 Last Ten Fiscal Years

Fiscal Year	Direct(1)	Overlapping(2)					Total Direct & Overlapping Rates
	City of Belle Isle	Orange County	School Board	County Library	St. Johns WMD	Lake Conway MSTU	
2009	3.5378	4.4347	7.1500	0.3748	0.4158	0.4107	16.3238
2010	3.7432	4.4347	7.6730	0.3748	0.4158	0.4107	17.0522
2011	4.4018	4.4347	7.8940	0.3748	0.4158	0.4107	17.9318
2012	4.4018	4.4347	8.5450	0.3748	0.3313	0.4107	18.4983
2013	4.4018	4.4347	8.4780	0.3748	0.3313	0.4107	18.4313
2014	4.4018	4.4347	8.3620	0.3748	0.3283	0.4107	18.3123
2015	4.4018	4.4347	8.4740	0.3748	0.3164	0.4107	18.4124
2016	4.4018	4.4347	8.2180	0.3748	0.3023	0.4107	18.1423
2017	4.4018	4.4347	7.8110	0.3748	0.2885	0.4107	17.7215
2018	4.4018	4.4347	7.4700	0.3748	0.2724	0.4107	17.3644

Millage Rates (\$1 per \$1,000 of taxable value)

(1) The direct rate is for operating millage. There is no debt service millage.

(2) Overlapping rates are those of local and county governments that apply to property owners within the City of Belle Isle.

Source: Orange County Tax Collector

City of Belle Isle, Florida
Principal Property Taxpayers
 Current Year and Nine Years Ago

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Duke Energy Florida	\$ 9,656,407	1	1.57%	\$ -	-	-
Bell Isle Commons	8,309,647	2	1.35%	8,760,449	2	1.38%
Legacy Holdings	7,449,864	3	1.21%	-	-	-
Woodspring Suites	6,838,424	4	1.11%	-	-	-
Sri Balaji Hotels	6,256,559	5	1.02%	-	-	-
Regal Marine	4,830,439	6	0.79%	9,470,311	1	1.50%
Capital Lodging LLC	4,489,847	7	0.73%	-	-	-
McCoy Federal Credit Union	3,777,933	8	0.62%	-	-	-
Marketing Business Associates	3,351,423	9	0.55%	-	-	-
Siddhi-Vinayak Inc.	3,306,805	10	0.54%	5,014,337	7	0.79%
McCoy Condominium Investment LLC	-	-	-	8,217,118	3	1.30%
Columbia Land & Development Corp	-	-	-	6,825,780	6	1.08%
Lee Leo Y TR	-	-	-	6,957,766	5	1.10%
Legacy Land Exchange LLC	-	-	-	7,309,568	4	1.15%
Green Hill Presbyterian Church Inc.	-	-	-	3,535,136	8	0.56%
Efesos Properties, Inc. (Winn Dixie)	-	-	-	3,340,710	9	0.53%
Conway Crest Development, LLC.	-	-	-	2,344,392	10	0.37%
	<u>\$ 58,267,348</u>		<u>9.49%</u>	<u>\$ 61,775,567</u>		<u>9.76%</u>

Source: Orange County Property Appraiser
 2009 City of Belle Isle CAFR

City of Belle Isle, Florida
Property Tax Levies and Collections
 Last Ten Fiscal Years

	<u>Total Tax Levy for Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2009	2,239,049	2,119,584	94.66%	2,576	2,122,190	94.78%
2010	2,227,116	2,144,861	96.31%	-	2,144,861	96.99%
2011	2,493,163	2,390,974	95.90%	1,454	2,392,428	95.96%
2012	2,462,629	2,386,130	96.89%	-	2,386,130	96.89%
2013	2,471,814	2,392,337	96.78%	-	2,392,337	96.78%
2014	2,566,675	2,479,107	96.59%	-	2,479,107	96.78%
2015	2,653,634	2,506,520	94.46%	-	2,506,520	94.46%
2016	2,702,361	2,574,866	95.28%	-	2,574,866	95.28%
2017	2,807,923	2,711,321	96.56%	-	2,711,321	96.56%
2018	3,012,280	2,912,422	96.68%	-	2,912,422	96.68%

City of Belle Isle, Florida
Ratios of Outstanding Debt By Type
 Last Ten Fiscal Years

	Governmental Activities		Total Primary Government	Percentage of Personal Income ¹	Per Capita
	Revenue Bonds	Capital Leases			
2009	2,300,000	172,220	2,472,220	1.33%	435
2010	2,045,000	163,896	2,208,896	0.87%	337
2011	1,785,000	108,769	1,893,769	0.77%	316
2012	1,510,000	58,414	1,568,414	0.54%	257
2013	10,860,328	45,088	10,905,416	4.24%	1703
2014	10,559,326	92,966	10,652,292	3.89%	1659
2015	10,358,560	64,755	10,423,315	3.63%	1613
2016	10,181,036	11,023	10,192,059	3.89%	1558
2017	9,953,933	667	9,954,600	3.26%	1486
2018	9,711,829	116,428	9,828,257	3.10%	1415

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements

1 See Demographic and Economic Statistics for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

City of Belle Isle, Florida
Direct and Overlapping Governmental Activities Debt
As of September 30, 2017

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Overlapping General Obligation Debt:			
Orange County Board of County Commissioners	\$ -		\$ -
Orange County School Board	-		-
St. John's River Management District	-		-
	<u>10,078,257</u>		<u>10,078,257</u>
Direct debt	10,078,257	100%	10,078,257
Total direct and overlapping debt	<u>\$ 10,078,257</u>		<u>\$ 10,078,257</u>

Note:

(1) Ratio of assessed valuation of taxable property in overlapping unit to that within the City of Belle Isle.

City of Belle Isle, Florida
Pledge - Revenue Coverage
 Last Ten Fiscal Years

Fiscal Year Ended Sept 30,	2002C Revenue Bonds				2003B Revenue Bonds				2012 Lease Revenue Bonds			
	Half-Cent Sales Tax	Debt Service		Coverage	Communication Service Taxes	Debt Service		Coverage	Lease Revenue	Debt Service		Coverage
Principal	Interest	Principal	Interest		Principal	Interest	Principal		Interest			
2009	688,169	95,000	22,030	5.88	300,757	95,000	21,472	2.58	-	-	-	-
2010	694,066	100,000	17,850	5.89	276,677	100,000	18,860	2.33	-	-	-	-
2011	751,309	105,000	11,625	6.44	255,377	100,000	14,956	2.22	-	-	-	-
2012	776,496	110,000	6,800	6.65	252,981	105,000	11,816	2.17	-	-	-	-
2013	833,187	115,000	2,300	7.10	266,822	110,000	12,788	2.17	698,135	-	532,373	1.31
2014	-	-	-	-	248,568	110,000	2,888	2.20	862,972	125,000	570,400	1.24
2015	-	-	-	-	-	-	-	-	928,900	135,000	563,526	1.33
2016	-	-	-	-	-	-	-	-	957,249	140,000	555,898	1.38
2017	-	-	-	-	-	-	-	-	963,674	145,000	548,400	1.39
2018	-	-	-	-	-	-	-	-	984,844	155,000	540,425	1.42

Notes:

The City made last payment on 2002C debt in 2013.

The City made last payment on 2003B debt in 2014.

City of Belle Isle, Florida
 Demographic and Economic Statistics
 Last Ten Fiscal Years

	Population	Personal Income ¹	Per Capita Personal Income ¹	Median Age ¹	Education Level In Years of Formal Schooling ¹	Unemployment Rate ¹
2009	5,678	185,295,852	32,634	44.8	14.2	6.77%
2010	6,553	254,236,741	38,797	43.8	14.4	12.0%
2011	5,988	245,831,352	41,054	43.7	13.4	1.80%
2012	6,111	289,673,622	47,402	32.8	14.2	9.80%
2013	6,404	257,402,376	40,194	46.1	14.3	9.90%
2014	6,422	274,090,960	42,680	47.5	14.7	7.70%
2015	6,464	286,865,856	44,379	47.3	14.8	4.80%
2016	6,541	262,320,264	40,104	47.9	14.2	4.40%
2017	6,701	305,599,105	45,605	48.5	13.6	3.50%
2018	6,944	316,750,560	45,615	49.0	14.2	3.30%

¹ Orlando Economic Partnership or U.S. Census Bureau

City of Belle Isle, Florida
Principal Employer
 Current Year and Nine Years Ago

Employer	2018			2009		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Regal Marine	667	1	9.61%	340	1	52%
Cornerstone Charter	147	2	2.12%	-	-	-
McCoy Federal Credit Union	85	3	1.22%	-	-	-
City of Belle Isle	40	4	0.58%	-	-	-
Days Inn	36	5	0.52%	-	-	-
Comfort Suites	30	6	0.43%	15	5	2%
Advance Auto Parts	30	7	0.43%	-	-	-
Wendy's	27	8	0.39%	-	-	-
Starbucks	19	9	0.27%	-	-	-
Cork and Fork	18	10	0.26%	-	-	-
CVS	-	-	-	16	3	2%
Winn Dixie	-	-	-	38	2	6%
Travel Lodge	-	-	-	15	4	2%
Quality Inn	-	-	-	14	6	2%
Best Western	-	-	-	14	7	2%
Dollar General	-	-	-	12	8	2%
Tires Plus	-	-	-	11	9	2%
Quiznos	-	-	-	9	10	1%
Total	932		13.91%	428		100.00%

Source: Field inspection
 2018 The City of Belle Isle has a population of 6944

City of Belle Isle, Florida
Full - Time Equivalent City Government Employees by Function
 Last Ten Fiscal Years

Function	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government	5	5	5	4	6	5	5	5	5	5
Public Safety	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-
Public Works	3	2	2	2	2	2	2	2	2	3
Parks and Recreation	-	-	-	-	-	-	-	-	-	-
Police Department	12	12	20	14	16	16	16	16	17	17
Total	20	19	27	20	24	23	23	23	24	25

City of Belle Isle, Florida
Operating Indicators by Function
 Last Ten Fiscal Years

Function	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government										
License/Permit Reviews	907	575	1170	1450	1195	1326	764	1056	969	1218
Occupational Licenses Issued	*	*	*	*	*	100	178	185	244	150
Employees paid	99	30	27	39	41	41	40	38	38	43
Public Safety										
Parking violations	131	99	56	48	24	34	18	14	39	20
Highways & Streets										
Streets paved (miles)	24	22	25	25	25	25	25	25	-	0.01
Streets resurfaced (tons/asphalt)					7.5	7.5	7.5	7.5	-	5373
Sidewalks/bike paths built or repaired (feet)	194	262	262	1200	2200	2200	474	212.5	2289	922.5

* Data not available

Source: City of Belle Isle Finance Dept.

City of Belle Isle, Florida
Capital Asset Statistics by Function
 Last Ten Fiscal Years

Function	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Highways & Streets										
Streets, paved (miles)	24	22	25	25	25	25	25	25	25	26.24
Streets, unpaved (miles)	0.3	0.3	0.03	0.03	0.03	0.03	0.03	0.03	0.03	1
Street lights	671	671	740	740	740	740	740	740	740	741
Parks and Recreation										
Parks	2	2	2	3	3	3	3	3	3	10

Source: City of Belle Isle Public Works Dept.



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Internal Control and Compliance Section



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

The Honorable Mayor and City Commissioners
City of Belle Isle, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the *City of Belle Isle, Florida*, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 20, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we have reported to management of the City of Belle Isle in a separate letter dated March 20, 2019.

Purpose of the Report

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

McDiernit Davis & Company, LLC

Orlando, Florida
March 20, 2019

MANAGEMENT LETTER

Honorable Mayor and City Commission
 City of Belle Isle, Florida

Report on the Financial Statements

We have audited the financial statements of the *City of Belle Isle, Florida*, as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated March 20, 2019.

Auditor’s Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant’s Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 20, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i).1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have not been taken to address the recommendation made in the preceding annual financial audit report:

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	FY 2017 Finding #	FY 2016 Finding #
ML 18-01	ML 17-01	ML 16-01

Official Title and Legal Authority

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

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires that we report the results of our determination as to whether or not the *City of Belle Isle, Florida* has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the *City of Belle Isle, Florida* did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. See Appendix A.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

McDiernit Davis & Company, LLC

Orlando, Florida
March 20, 2019

ML 18-01 Segregation of Duties

Criteria

Effectively designed internal control requires adequate segregation of duties.

Condition

During our audit, we noted that the design of internal controls included adequate segregation of duties. However, due to the small organization size, the position responsible for the review function for items such as payroll and bank reconciliations is not a part of the finance department.

Cause

The design of internal control relies upon a position that is typically held by an individual with no accounting background or expertise.

Effect

Even though there is adequate segregation of duties in the design of internal control, misstatements could occur, whether due to fraud or error, and may not be identified or corrected in a timely manner.

Recommendation

The review function should be assigned to an individual with the appropriate level of expertise.

ML 18-02 Purchase Orders

Criteria

Purchase orders should function as a preventative control over cash disbursements.

Condition

During our audit, we noted that the design of internal controls included the use of purchase orders on all purchases. While purchase orders were properly included as supporting documentation for cash disbursements, we found that in practice they are not used as a preventative control to authorize purchases before they are made.

Cause

Purchases are regularly made without purchase orders, and purchase orders are issued out after the transaction has occurred.

Effect

Purchases which require purchase orders as a preventative control over cash disbursements can be made without prior authorization as required by written policy. Unauthorized purchases would not be prevented.

Recommendation

We recommend the City set a dollar threshold for the purchase order requirement, and that all purchases over the threshold require a properly completed, prenumbered purchase order with appropriate authorization before the provision of the good or service.



CITY OF BELLE ISLE, FLORIDA

1600 Nela Avenue
Belle Isle, Florida 32809
(407) 851-7730 • FAX (407) 240-2222
www.cityofbelleislefl.org

March 9, 2019

McDimit Davis & Company, LLC.
934 North Magnolia Avenue, Suite 100
Orlando, FL 32803

Re: City of Belle Isle FYE September 30, 2018

Dear McDimit Davis & Company,

Your recommendations to improve financial management related to fiscal year ending September 30, 2018 were received by both the City Manager and Finance Manager.

ML18-01 Segregation of Duties

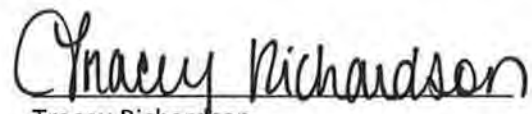
Response: We reviewed your recommendation to assign the review function of items such as payroll and bank reconciliations to an individual with the appropriate level of expertise. At this time, due to limited staff size in the City, we do not have an additional person to fulfill the recommended role.

ML18-02 Purchase Orders

Response: We reviewed your recommendation to use purchase orders as a preventative control over cash disbursements by setting a dollar threshold and requiring a completed, pre-numbered purchase order before the provision of the good or service. We are currently looking into implementing a new process for purchase orders that is practical and feasible for the size of our City.

Sincerely,


Bob Francis
City Manager


Tracey Richardson
Finance Manager

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

The Honorable Mayor and City Commissioners
City of Belle Isle, Florida

We have examined City of Belle Isle, Florida's (the City) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2018. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, City of Belle Isle, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2018.

McDirmit Davis & Company, LLC

Orlando, Florida
March 20, 2019



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Honorable Mayor and City Commission
City of Belle Isle, Florida, Florida

We have audited the financial statements of the *City of Belle Isle, Florida, Florida* for the year ended September 30, 2018, and have issued our report thereon dated March 20, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated October 22, 2018, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our finding regarding a recommendation to improve financial management noted during our audit in a separate letter to you dated March 20, 2019.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of significant accounting policies adopted by the City are described in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate for the allowance for depreciation is based on the estimated useful lives of the capital assets. We evaluated the reasonableness of the useful lives as well as the depreciation methods in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of our audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or to applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain representations from management that are included in the management representation letter dated March 20, 2019.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, there were consultations with other accountants regarding auditing and accounting matters, and management discussed those matters with us.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

This report is intended solely for the information and use of the City Commission and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

McDiernit Davis & Company, LLC

Orlando, Florida
March 20, 2019



city council minutes

MINUTES
April 2, 2019
Regular Session 6:30 pm

The Belle Isle City Council met in a regular session on April 2, 2019, at 6:30 p.m. at the City Hall Chambers located at 1600 Nela Avenue, Belle Isle, FL 32809.

Present was:

Mayor Lydia Pisano
Commissioner Gold
Commissioner Anthony Carugno
Commissioner Jeremy Weinsier
Commissioner Mike Sims
Commissioner Harv Readey

Absent was:

Commissioner Jim Partin
Commissioner Sue Nielsen

Also present were City Manager Bob Francis, Attorney Kurt Ardaman, Chief Houston and City Clerk Yolanda Quiceno.

CALL TO ORDER

Mayor Pisano called the City Council Regular Session to order at 6:30 pm and the City Clerk confirmed quorum. Mayor Pisano gave the invocation and led the Pledge to the flag.

CONSENT ITEMS

- Approval of the City Council meeting minutes – March 19, 2019
- Approval of the City Council meeting minutes – March 27, 2019
- Proclamation declaring May 2019 Neurofibromatosis (NF) Awareness month
- Proclamation declaring April 6, 2019, as Bohring-Opitz Day

Mayor Pisano called for a motion to approve the consent items as presented.

Comm Weinsier motioned to approve the consent agenda items.

Comm Gold seconded the motion which passed unanimously 5:0.

Mayor Pisano read the Neurofibromatosis (NF) Awareness Proclamation and presented the Proclamation to William Brooks.

Mayor Pisano reported that Comm Nielsen and Comm Partin would not be in attendance today and requested a motion for an excused absence.

Comm Sims motioned to excuse Comm Nielsen and Comm Partin for tonight's meeting.

Comm Readey seconded the motion which passed unanimously 5:0.

CITIZEN COMMENT

Mayor Pisano opened for citizen comment.

- Gary Meloon residing at 6101 Matchett Road discussed the no parking signs and no parking at Wallace Road. He said there are still people violating the posted signs. City Manager Francis said it appears some of the signs have been stolen and he will have staff replace the missing signs.
- Lionel Wright residing at 1810 Stafford Drive thanked Mayor Pisano for her encouragement and being an excellent role model for all young people at the Charter School and community groups in the City of Belle Isle.
- Mayor-Elect Nicholas Fouraker expressed his concern with the City Manager's contract and stated that the contract is not legal from several aspects within both the City Charter and State Statute. He asked that Council will address the contract with Mr. Francis to avoid negative implications with the legal ease within the contract. He said he shared his concerns with the City Attorney and asked for some guidance moving forward.

Attorney Ardaman confirmed that Mr. Fouraker contacted him and said the contract does have some inconsistencies between the State Statute and the City Charter. He said he would be happy to look at the contract if the Council so directs.

Comm Gold said he was under the impression that the City Attorney produced the contract. Attorney Ardaman said he did not prepare the document.

- Clayton Van Kamp residing at 4552 Ming Drive shared the same concerns as Mr. Fouraker. The contract was very one-sided and poorly written. He asked that the contract is compared to other City Manager contracts in the surrounding cities. Secondly, he is on the Solid Waste Committee and found a few inconsistencies with the budget and overspending including a 20% increase with Republic Services. He said he contacted the City Manager and the Finance Director within the last 30-days and have not received a response. He asked if the City Attorney approved the increase and asked for the reasoning behind the recommendation.

Attorney Ardaman responded and said he does not have the authority to approve any contracts or business deals. However, he said he would follow up and research his notes and report back to the City Manager.

There being no further citizen comments Mayor Pisano closed citizen comment.

UNFINISHED BUSINESS - No report.

NEW BUSINESS - No report.

ATTORNEY REPORT - No report.

Mayor's Report – No report.

CITY MANAGER'S REPORT

Issues Log update – No report.

Chief's Report - No report.

City Manager Francis gave an update on the following items,

- April 9th – 5:30 pm Transportation Plan Workshop
- April 11th – Comm Uribe Forum regarding ATV and Bike Issues
- April 24th – Staff Sexual Harassment Training
- April 30th – 6:30 pm Council Workshop Alternative Revenue
- Eagle Scout Project is complete and the bike rack installed at City Hall.

Vice Mayor Readey presented an Award of Appreciation to Commissioner Jeremy Weinsier for his dedicated service on the Council.

Vice Mayor Readey presented an Award of Appreciation to Mayor Lydia Pisano for her dedicated service as a Commissioner and Mayor.

City Manager Francis read and presented a Proclamation from the City of Belle Isle staff.

Chief Laura Houston presented a Certificate of Appreciation to the Mayor for her unwavering support of the Police Department.

Chief Laura Houston presented a Certificate of Appreciation to Commissioner Weinsier for his support of the Police Department.

Mayor Lydia Pisano read the Proclamation declaring April 6, 2019, as Bohring-Opitz Day and presented it to the parents of the recipient.

COUNCIL REPORT

- Council thanked and welcomes old and new Mayors and Commissioners for their service.
- Comm Carugno gave an update of the upcoming Air Traffic Flow meetings and asked that all residents attend. The dates are April 15th, 16th, 17th, and 18th.

SWEAR-IN OF MAYOR AND COMMISSIONERS

Pastor Brian opened the ceremony with a prayer.
Former Mayor William Brooks welcomed and swore-in Nicholas Fouraker as Mayor.

Mayor Pisano welcomed and swore-in Commissioner Anthony Carugno as Commissioner for District 2.

Mayor Pisano welcomed and swore-in Karl Shuck as Commissioner for District 3.

Mayor Pisano welcomed and swore-in Commissioner Mike Sims as Commissioner for District 4.

ADJOURNMENT

There being no further business Mayor Pisano called for a motion to adjourn. The motion was passed unanimously at 7:30 p.m.

Yolanda Quiceno, CMC, City Clerk

DRAFT



**CITY OF BELLE ISLE, FLORIDA
CITY COUNCIL AGENDA ITEM COVER SHEET**

Meeting Date: April 16, 2019

To: Honorable Mayor and City Council Members

From: B. Francis, City Manager

Subject: Consideration of Parking Changes

Background: The City Council held a work session on parking issues and directed the City Manager to draft changes for Council review.

Staff Recommendation: Review the suggested changes to the City's parking codes and determine if any, or all, of those changes should be incorporated into the BIMC.

Suggested Motion: I move that we direct the City Attorney to draft an ordinance changing the BIMC to reflect the parking changes approved at tonight's meeting.

Alternatives: Do not change anything in the code.

Fiscal Impact: Depending on the any adjustment of the fines.

Attachments: Draft of changes

Sec. 30-1. - Definitions.

For the purposes of this chapter, the following terms, phrases, words and their derivations shall have the indicated meanings:

Abandoned vehicle means any vehicle, as defined in this section, which is in a wrecked or junked condition having no value, other than nominal salvage value, if any, which has been left abandoned and unprotected from the elements, and which has been left unattended, without the permission of the property owner, upon whose property such vehicle is located for more than 72 hours unless such vehicle is designated as not abandoned by the enforcement officer. Evidence of an abandoned vehicle may include, but is not limited to, factors such as: vehicle being inoperative as evidenced by vegetation underneath as high as the vehicle body or frame, having refuse or debris collected underneath or the vehicle being used solely for storage purposes, or having one or more flat tires for more than three days in succession; or incapable of functioning as a motor vehicle in its present state.

Box truck means a truck with a box-like cargo area that sits on the frame of the vehicle.

Bus means a motor vehicle designed or constructed to carry more than 15 persons plus the driver.

Carport means an open-sided structure which is used primarily for the parking of vehicles which belong to the occupants of the principal building.

Commercial vehicle means any vehicle designed, equipped or used for trade meeting any of the following criteria:

- (1) Total signage in or on the vehicle exceeding four square feet in area; signage that shall be included in any measurement of the maximum area allowed shall include bumper stickers, magnetic signs, painted signs and flags. Signage that is affixed to the vehicle by the manufacturer or automotive dealer and which identifies the make, model, or dealer of the automobile shall not be included in the measurement;
- (2) Equipped with external modifications designed to be used in trade including, but not limited to, externally mounted tools, machinery, equipment, tool or equipment racks, and modifications used for the purpose of lifting objects or persons above the height of the vehicles;
- (3) Flatbed trucks, box trucks, and dump trucks;
- (4) Equipped to tow or transport other vehicles for hire;
- (5) Having a length greater than 21 feet;
- (6) Having a height greater than ten feet;
- (7) A vehicle that is marked as and used for the purpose of transporting of passengers for hire such as taxicabs, shuttle vans, and limousines; or
- (8) Having a gross vehicle weight (GVW) of more than 10,000 pounds.

Construction equipment means heavy construction equipment commonly used in the construction industry for earth moving, highway construction or building construction. By way of example, and not by way of limitation, the term "construction equipment" includes bulldozers, front end loaders, backhoes, graders, power shovels, scrapers, cranes, compactors and trailers designed for the transportation of such equipment.

Emergency vehicle means, by way of example and not by way of limitation, fire department vehicles, police and sheriff vehicles, and other state, county, city and public service corporation vehicles when used to protect people or property that is in imminent physical danger.

Enforcement officer means the city manager or any other person appointed by the city to enforce this chapter.

Front Yard means the area extending across the front of a lot between the side lot lines and being a minimum horizontal distance between the street line and the principal building.

Garage: An accessory building or an accessory portion of the main building, designed and/or used for the shelter or storage of vehicles owned or operated by the occupants of the main building.

Junked vehicle means any vehicle, as defined by this section, which is wrecked, dismantled or partially dismantled, in derelict condition, inoperative, regardless of whether or not the same has lawfully affixed thereto an unexpired license plate or a current motor vehicle safety inspection certificate. Evidence of a junked vehicle may include, but is not limited to, factors such as: vehicle being inoperative as evidenced by vegetation underneath as high as the vehicle body or frame, having refuse or debris collected underneath or the vehicle being used solely for storage purposes, or having one or more flat tires for more than three days in succession; or incapable of functioning as a motor vehicle in its present state.

Motor home means a self-propelled vehicle which is designed or constructed primarily for temporary human habitation in conjunction with recreational, camping or travel use.

Motor vehicle means any vehicle which is self-propelled and/or designed to travel along the ground and shall include, but not be limited to, automobiles, buses, motorbikes, motorcycles, motor scooters, mopeds, buggies, trucks, tractors, go-carts, golf carts, utility trailers, campers, all-terrain vehicles and trailers. However, for the purposes of division 2 of article III only, the term "motor vehicle" also means any vehicle which is propelled by electric power obtained from overhead trolley wires, but not operated upon rails.

Official traffic control device means any sign, signal, marking or device, not inconsistent with this article, placed or erected by authority of a public body or official having jurisdiction for the purpose of regulating, warning or guiding traffic.

Owner means any person or other entity in whose name the legal title of the vehicle or equipment is registered, or if the vehicle or equipment is the subject of a lease or conditional sales agreement. The lessee or person or other entity with the right of purchase upon performance of the condition stated in the agreement and with the immediate right of possession.

Park or parking means the standing of a vehicle, whether occupied or not, otherwise than temporarily for the purpose of and while actually engaged in loading or unloading merchandise or passengers as may be permitted by law under this article.

Parking Strip means the City Right-of-Way (ROW) between the curb (or edge of pavement) and sidewalk (if no sidewalk then the property line).

Pickup camper or coach means a device which is designed or constructed to be mounted on an automobile to allow for temporary human habitation generally in conjunction with recreational, camping or travel use.

Private property means any real property within the city which is privately owned and which is not public property as defined in this section.

Public property means any street, highway, land and improvements owned by the city and includes buildings, grounds, parks, playgrounds, streets, sidewalks, parkways, rights-of-way and other similar publicly owned facility or property.

Public service vehicle means, by way of example and not by way of limitation, garbage trucks used to service the citizens of the city and school buses.

Recreational equipment means and includes, but is not limited to, boats, boat trailers and recreational vehicles.

Recreational vehicle means any vehicle which is designed or constructed primarily for temporary human habitation in conjunction with camping, traveling and other recreational activities. By way of example and not by way of limitation, recreational vehicle includes travel trailer, truck camper, motor home, pickup camper or coach (designed to be mounted on automobile or trucks), private motor coach, and cases or boxes which are designed to be used for transporting recreational equipment. A standard

van or SUV that has been commercially converted for use as a camper, also referred to as a Class B motor home or conversion vehicle, shall not be considered a recreational vehicle for the purposes of this chapter, so long as the overall length does not exceed 20 feet and the overall height does not exceed nine feet.

Residential district means any single-family residential, two-family residential or multiple-family residential district as defined and delineated in the zoning ordinance and maps of the city.

Semitrailer means any vehicle, including, but not limited to, those engaged in construction, lawn maintenance and/or landscaping without motive power designed to be coupled to or drawn by a motor vehicle and designed or constructed so that some part of its weight and that of its load rests upon or is carried by another vehicle.

Severely rusted vehicle means any vehicle which is rusted on at least 50 percent of its body exterior, excluding its windows, windshield, and underside.

Stand or *standing* means the halting of a vehicle, whether occupied or not, otherwise than temporarily, for the purpose of, and while actually engaged in, receiving or discharging passengers, as may be permitted by law under this article.

Standard cover means a nontransparent cover which is designed, manufactured and intended to be used exclusively for the purpose of fitting over the type of vehicle in question.

Stop or *stopping* means any prohibited halting of a vehicle, even momentarily, whether occupied or not, except when necessary to avoid conflict with other traffic or to comply with the directions of a law enforcement officer or official traffic control device.

Tractor-trailer means a combination trucking unit consisting of a tractor hooked up to a full trailer or a semitrailer.

Trailer means any vehicle, including, but not limited to, those engaged in construction, lawn maintenance and/or landscaping in excess of 15 feet in length, without motive power designed to be coupled to or drawn by a motor vehicle and constructed so that no part of its weight or that of its load rests upon the towing vehicle.

Travel trailer means a vehicle mounted on wheels which is designed or constructed to be towed and which is designed or constructed primarily for temporary human habitation in conjunction with recreational camping or travel use.

Truck camper means a truck equipped with a device designed or constructed to be loaded onto or affixed to the bed or chassis of the truck and which device is designed or constructed primarily for temporary human habitation in conjunction with recreational, camping or travel use.

Utility trailer means any vehicle without motive power designed to be coupled to or drawn by a motor vehicle and not a recreational vehicle.

Vehicle means any motor vehicle, recreational vehicle, or watercraft, as defined in this section.

Watercraft means any vessel which is used or capable of being used as a means of transportation on water, including but not limited to motorboats (inboard and outboard), personal watercraft (such as jet skis), airboats, sailboats, canoes, and catamarans.

Wrecked vehicle means any vehicle, as defined in this section, which has unrepaired damage over at least ten percent of the vehicle body; has missing or broken body parts which are material parts, such as lights, bumpers, fenders, panels, glass; has parts that are attached to the vehicle or covered with tape; has exposed a primer coat or coat of paint other than a final coat; is severely rusted; or which has been smashed, destroyed, disabled, burned, or seriously damaged such that it is inoperable or incapable of being safely moved under its own power.

Sec. 30-73. - Parking of motor vehicles on residential property.

(a) Any motor vehicle when parked on residential property shall be parked on the driveway or on a solid surface specifically prepared for parking, pursuant to the requirements for such a surface as described in subsection 30-133(d). No motor vehicle shall be permitted to be parked on the right-of-way between the edge of the street and private property lines within residential areas.

(b) The parking of any vehicle on or over any sidewalk adjacent to any residential lot is prohibited.

~~(c) The maximum number of motor vehicles kept outside of the garage of any residential dwelling shall be limited, as follows:~~

~~(1) A maximum of four motor vehicles may be kept on the property of a residential dwelling having two bedrooms.~~

~~(2) A maximum of five motor vehicles may be kept on the property of a residential dwelling having three bedrooms.~~

~~(3) A maximum of six motor vehicles may be kept on the property of a residential dwelling having four or more bedrooms.~~

~~(d) The number of bedrooms in a dwelling unit shall be determined by the property information published by the Orange County property appraiser's office.~~

~~(e) The city council shall have the power to grant a special exception allowing additional parking of motor vehicles on a particular parcel provided that the parcel exceeds 0.75 acres in size and provided further that the location of all parking shall be at least 100 feet from any public road.~~

(f) The city manager shall, in his discretion, have the right to issue a waiver of the enforcement of this section for a period not to exceed 24 hours for good cause shown by the property owner, such good cause to include, by way of example and not by way of limitation, special gatherings such as parties, meetings, etc.

(g) For residences with a valid building permit, this section shall not apply to contractors working at the residence.

(h) No motor vehicles, recreational vehicles, watercraft or utility trailers will be parked or stored on any vacant property in the City.

Sec. 30-74. - Issuance of citation; schedule of fines.

(a) When any vehicle is left parked, stopped or standing in violation of any statute of the state or county ordinance or ordinance of the city on any public property, the enforcement officer is authorized to issue a civil citation to any occupants of the vehicle or by attaching the citation or a copy thereof to the vehicle itself.

~~(b) The amount of such civil penalty shall be as follows:~~

~~(1) One hundred fifty dollars for each violation of any offense, except for the offense listed in subsection (b)(2) of this section;~~

~~(2) Two hundred fifty dollars for each offense relating to unlawful parking in handicapped designated spaces.~~

(b) The amount of such civil penalty shall be set by a resolution of the City Council

- (c) This schedule of fines may be periodically amended by ordinance resolution of the city council.

Sec. 30-76. - Fines and hearings.

- (a) *Payment of fines; issuance of receipts.* The city manager shall accept payment of civil penalties for parking violations and issue receipts therefor.
- (b) *Hearing request by person cited.* Any person summoned by a parking violation citation, upon the payment of a fee of ~~\$150.00~~ **\$50.00** in cash, money order or cashier's check, may within five working days after issuance of the citation file with the city manager a written request for a hearing ~~before the city council~~ **with the City Manager**. Such hearing shall be set at a regular or special meeting to be held not later than 60 days after the filing of such request. The person summoned by the parking violation citation shall be given at least five working days' written notice of the time and place of such hearing. At the completion of the hearing, ~~the city council~~ **City Manager** shall decide whether or not the citation was justified and whether or not the fine should be imposed/upheld. In the event the ~~city council~~ **City Manager** overturns the parking violation, the fee of ~~\$150.00~~ **\$50.00** shall be refunded to the person that paid such fee within five working days of the city council's decision, **unless the decision of the City Manager is appealed to the City Council.**
- (c) *Appeal of City Manager Decision:* ~~Any person summoned by a parking violation citation, upon the payment of a fee of \$150.00 in cash, money order or cashier's check. Any person may appeal the decision of the City Manager to the City Council. If appealed to the City Council, the payment stated in (b) above will not be refunded to the person. summoned by a parking violation citation, upon the payment of a fee of \$150.00~~ **50.00** in cash, money order or cashier's check. ~~The person may within five working days after issuance of the citation file with denial by the city manager file a written request for a hearing before the city council. Such hearing shall be set at a regular or special meeting to be held not later than 60 days after the filing of such request. The person summoned by the parking violation citation shall be given at least five working days' written notice of the time and place of such hearing. At the completion of the hearing, the city council shall decide whether or not the citation was justified and whether or not the fine should be imposed/upheld. In the event the city council overturns the parking violation, the fee of \$150.00~~ **50.00** shall be refunded to the person that paid such fee within five working days of the city council's decision.
- (c) *Delinquent fee; notice of summons for failure to respond.* If any person summoned by a parking violation citation on a motor vehicle does not respond to such citation within five business days, by either paying the fine or requesting a hearing under subsection (b) of this section, the city manager shall assess a \$25.00 penalty against the registered owner of the vehicle. In addition, a notice of summons shall be sent, by certified mail, to the registered owner of the motor vehicle which was cited, informing such owner of the parking violation citation and the failure to comply therewith. Such notice shall direct the recipient to respond within ten calendar days; otherwise, a summons will be issued for failure to comply. Costs in the amount of \$10.00 shall be assessed incident to this notification process.
- (d) *Summons for failure to respond, charges.* If a response is not made within the time period specified in the notice of summons, a summons for failure to respond will be issue to the registered owner of the motor vehicle commanding an appearance before a hearing officer. In addition to all other costs, fines and administrative fees assessed by the county, a service of process charge in the amount allowed by state statute will be assessed by the city manager for each summons issued.
- (e) *Hearing on charge of failure to comply.* After issuance of summons, a hearing on the charge of failure to comply shall be scheduled and such charge prosecuted by the city attorney in the county court.

(f) *Waiver of rights to contest citation.* Any person who fails to respond to the original parking violation citation within the time period specified on such citation shall be deemed to have waived the right to contest the merits of such parking violation.

Sec. 30-83. - Parking of motor vehicles on Parking Strip.

- a) **The vehicle must have only its passenger-side wheels on the parking strip.**
- b) **There will be no parking in the parking strip on major collector roads.**
- c) **Official government vehicles and public utility vehicles on service calls are exempt from this section. Official government vehicles include any contractor hired by the City or other governing agency.**

Section 30-84 Residential Parking District

- a) **The City Council has the authority, on its own motion or upon approval of a petition from a majority of the residents of the district or proposed district, to designate, repeal, or revise residential parking districts, and to establish the parking restrictions (i.e. days, hours, exemptions) for each separate residential district. Residential parking districts may be designated only in the R-1-A, R-1-AA, or R-2 zones.**
- b) **Residency Required for a Permit. Residential parking district permits shall only be issued to residents of the parking district. A resident is a licensed driver who resides in a dwelling unit approved for residential occupancy and who is the owner of or a tenant in the dwelling unit or who can demonstrate by some other means of exclusive right of occupancy.**
- c) **In addition to the residential parking permit, each dwelling unit in a residential parking district with an approved application shall receive two (2) short-term visitor passes.**
- d) **Temporary parking district permits are available for specific functions (i.e. party, graduation, wedding, etc.) An application for temporary permits shall be made by the resident of the district on the City application form. Temporary parking permits may be issued for 24 hours and up to seven (7) days, as determined by the City Manager.**

Sec. 30-102. - Regulation of parking and storing.

- (a) Except as provided in subsection (c), no person or other entity shall park or store or permit the parking and storing of any commercial vehicle or construction equipment upon any public property located in the city, including, but not limited to, public streets, roads, highways, boat ramp areas, swales, rights-of-way, sidewalks, parks, playgrounds, green space areas, drainage/retention areas and other utility areas, and planting areas between sidewalks and curbs. Under this section, the term "public" includes, but is not limited to, the state, county, city, homeowners' associations, condominium associations and the community.
- (b) Except as provided in subsection (c), no person or other entity shall park or store, or permit the parking or storing of any commercial vehicle or construction equipment on private property in a residential district other than in an enclosed building.

- (c) Subsections (a) and (b) shall not apply to any owner, operator or person in charge of such commercial motor vehicle or construction equipment when making deliveries or performing labor or services during such time as such labor or services are being performed; nor shall they apply to a public utility (including electric power, gas, water, sewer, telephone and cable television) repair vehicle, that is kept by an employee of such utility for emergency purposes.
- (d) No tractor-trailer, construction vehicle, or other commercial vehicle parked within 100 feet of the residential property shall have its engine, motor, generator, or other externally audible equipment running between the hours of 10:00 p.m. and 6:00 a.m. except when the vehicle is being moved into or out of the parking area.
- (e) Subsections (a) and (b) shall not apply to employees of a company that needs to respond to emergencies (electrician, plumber, tow truck) provided that the commercial vehicle is parked fully in the driveway and does not block the sidewalk or creates other obstructions parked at the residence; however prior authorization must be obtained from the City Manager or City Manager's designee.

Sec. 30-132. - Regulation of parking and storing.

- (a) It shall be unlawful for any person or other entity to park or store recreational vehicles, watercraft or utility trailers upon any public property located in the city, including, but not limited to, public: streets, roads, highways, boat ramp areas, swales, rights-of-way, sidewalks, parks, playgrounds, green-space areas, drainage/retention areas and other utility areas and planting areas between sidewalks and curbs unless expressly allowed as indicated by signage erected by the city. Under this section, the term "public" includes, but is not limited to, the state, county or city.
- (b) Except as provided by section 30-133, it shall be unlawful for any person to park or store recreational units on private property in any residential district except temporarily while actually engaged in loading or unloading persons or property for a time period not to exceed 48 hours and only with a temporary parking permit issued by the city manager.
- (c) No recreational vehicles or watercraft parked in any residential district within 50 feet of another residence shall have its engine, motor, generator or other externally audible equipment running between the hours of 10:00 p.m. and 6:00 a.m.

(d) No vehicle shall be occupied for permanent living purposes, nor connected to public utilities (sewer, water, or electric) while stored at a residence.

(e) No vehicle shall be used as a short-term rental.

Sec. 30-133. - Parking of watercraft, recreational vehicles, and utility trailers in residential areas.

- (a) *Purpose.* The purpose of this section is to provide for public safety and general welfare of the city in preserving its residential character, by limiting and restricting the parking and storage of watercraft, recreational vehicles and utility trailers within the residential districts of the city.
- (b) *Parking and storing in residential districts generally.* Unless completely housed in a garage or other suitable structure, all watercraft, recreational vehicles and utility trailers parked, stored or kept in any residential district shall be parked, stored or kept in the side yard or rear yard where accessible by alley, public or private road, or other legally permissible means.
- (c) *Front yard regulations.* Only one watercraft unit or watercraft trailer shall be parked, stored, or kept in the front yard of the property and shall be subject to the following restrictions:

- (1) No watercraft exceeding 25 feet in length or ten and one-half feet in height shall be permitted in the front yard.
- (2) No watercraft shall be permitted in the front yard unless placed upon a watercraft trailer.
- (3) The watercraft unit or trailer shall be parked on a prepared surface meeting the following criteria:
 - a. Surface constructed of concrete pavers, asphalt, gravel or mulch;
 - b. Located so that its longest edge is contiguous to the existing driveway unless the prepared surface is a covered carport;
 - c. Front edge of the prepared surface is not less than five feet from the paved sidewalk and not less than ten feet from the roadway pavement; and
 - d. When parked on the prepared surface, no part of the recreational unit, including, if applicable, a trailer hitch or outboard motor may extend closer than five feet to a paved sidewalk and not closer than ten feet to a roadway pavement.
- (4) No recreational vehicle or utility trailer shall be parked, stored or kept in the front yard of the property, **or on any vacant or undeveloped property.**
- (d) *Criteria for prepared surface.* The following criteria must be met for approval of the prepared surface:
 - (1) The location of the surface must be adjacent to the existing driveway or placed in line with either outside edge of the existing structure.
 - (2) The surface must be placed such that the vehicle, when parked, is perpendicular to the existing structure.
 - (3) The front edge of the surface must be not less than five feet from the front property line.
 - (4) Any vehicle parked in a front yard must be parked:**
 - a. Completely on an approved prepared surface as described in (d) (4) below.**
 - b. At least three feet from any existing sidewalk**
 - c. At least three feet from any side lot line**
 - d. At least three feet from a non-sidewalk curb or roadway if no curb.**
- ~~(4) Accepted prepared surface materials are: concrete, asphalt or concrete pavers. The prepared surface should cover the entire area under the vehicle.~~
- (5) General standards for designated parking areas:**
 - a. All areas designated as parking or driveway shall be constructed of the following materials: asphalt, concrete, pavers, 4" gravel or crushed rock, mulch, or other material approved by the City Manager or City Manager designee.**
 - b. All areas designated as parking or driveway shall be completely contained within a permanent border.**
 - c. The borders of any prepared parking surface constructed of gravel, crushed rock, mulch, or any other loose material approved by the City Manager or City Manager designee, shall be delineated with anchored man-made or natural landscape edging materials such that the**

parking area is clearly defined and the loose material contained so to prevent spreading and deterioration of the parking area.

d. The parking area must be accessible from the driveway and curb cut, if there is a curb. The parking space shall not be accessed by driving over the curb and/or sidewalk.

e. If in an area with an HOA (whether voluntary or mandatory), the HOA needs to approve the application.

(6) All improved parking surfaces shall be maintained in good and safe condition and be free of holes, cracks or other failures that may affect the use, safety, appearance or drainage of the surface or of an adjoining property. Final determination of a parking surface's condition shall be at the discretion of the City Manager or the City Manager's designee.

(7) Permit Needed:

a. A permit is required for all front lawn parking

b. Permit must be signed by the property owner. Tenants are not allowed to sign a permit on behalf of the property owner.

c. The City Manager or City Manager designee will administer the permit process.

d. If part of an HOA, if the HOA does not allow front yard parking, then the application will be denied.

(e) *Parking on public road right-of-way.* No watercraft, recreational vehicle or utility trailer shall be permitted to be parked in the public road right-of-way unless it is attached to a motor vehicle, or in the case of recreational vehicles it is capable of self-propulsion; and in no event shall any watercraft, recreational vehicle or utility trailer be permitted to be parked in the public road right-of-way for a period exceeding 24 hours. No watercraft, recreational vehicle or utility trailer shall be permitted to be parked on the right-of-way between the edge of pavement and private property lines within residential and commercial areas. No vehicle shall be occupied for permanent living purposes, nor connected to public utilities (sewer, water, or electric) while parked on a public road right-of-way.



**CITY OF BELLE ISLE, FLORIDA
CITY COUNCIL AGENDA ITEM COVER SHEET**

Meeting Date: April 16, 2019

To: Honorable Mayor and City Council Members

From: B. Francis, City Manager

Subject: revisions to City Manager Employment Agreement

Background: At the April 2, 2019 Council Meeting, the City Council directed the City Attorney to review the City Manager Employment Agreement and discuss with the City Manager any revisions that needed to be made that may be inconsistent with State law and the City Charter.

The City Attorney and City Manager discussed the revisions and made the appropriate changes.

Staff Recommendation: Review the Agreement

Suggested Motion: I move that we approve the revised City Manager Employment Agreement

Alternatives: None

Fiscal Impact: As per the Agreement

Attachments: Revised Agreement

CITY MANAGER EMPLOYMENT AGREEMENT

This agreement made and entered into this _____1st day of _____, April, 2019, ("Agreement") by and between the City of Belle Isle, a municipal corporation of the State of Florida, hereinafter referred to as "CITY", and ROBERT G. FRANCIS, JR., hereinafter as "Francis", who agree as follows:

WITNESSETH:

WHEREAS, CITY desires to employ Francis as City Manager of the City of Belle Isle, as provided by Article IV of the Charter of the City of Belle Isle and all other applicable ordinances and policies of the City of Belle Isle; and

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

SECTION 1. RESPONSIBILITIES

A. CITY hereby agrees to employ Francis as City Manager, who shall be the Chief Administrative Officer of the City, to perform the functions specified as set forth in Exhibit A, by the laws of the State of Florida, the Charter, ordinances and resolutions of the City of Belle Isle and to perform other legally permissible and proper duties and functions as the Council shall from time to time assign. Francis shall pursuant to the City Charter be under the direction and supervision of the City Council and shall hold the office at the pleasure of the City Council. Only the City Council acting as a body may direct and supervise Francis

B. Francis shall remain in the exclusive employ of CITY and shall not accept other employment nor ~~to~~ become employed by any other employer.

C. Employee shall comply with the International City/County Management Association ("ICMA")-Code of Ethics as set forth in Exhibit B to this Agreement, which is hereby incorporated by this reference -as though -set forth -in full; provided- that the guideline under Item 7 of the Code addressing Elections will only apply to City of Belle Isle and Orange County elections.

SECTION 2. HOURS OF WORK

It is recognized that the City Manager is expected to engage in the hours of work that are necessary to fulfill the obligations of the position, must be available at all times, and must devote a great deal of time outside the normal office hours to the business of the CITY.

Francis acknowledges that proper performance of the duties of City Manager will require Francis to generally observe normal business hours (currently 8:00 a.m. to 5:00 p.m., Monday through Friday, including a standard one hour lunch period), as set by the CITY and as may be duly revised from time-to-time by the CITY, and will also often require the performance of necessary services outside of normal business hours. Francis's compensation (whether salary or benefits) is not based on hours worked. Furthermore, the City Manager position remains an "exempt" classification under the overtime provisions of the federal Fair Labor Standards Act ("FLSA") and Francis shall not be entitled to any compensation for overtime nor subject to such overtime provisions of the FLSA.

SECTION 3. TERM

A. CITY appoints Francis to serve as City Manager for an indefinite period to be reviewed annually. It shall be the responsibility of the City Council to evaluate Francis in accordance with the evaluation procedure outlined in the CITY's Personnel Manual, City Council Rules of Procedure, and City Manager Job Description attached hereto and incorporated herein as Exhibit "A".

B. The Term of this Agreement shall be for three years, commencing on April 1, 2019 and ending on April, ~~2022~~, unless extended or terminated as provided herein. ~~On April 1, 2019, and annually on each succeeding April 1st while this Agreement is effective, the Term of this Agreement shall be automatically extended for one additional year. For example, on April, 2019 the Term of this Agreement shall be automatically extended until April 1, 2022; on April 1, 2020 the Term of this Agreement shall be extended until April 1, 2023; and so on, unless prior to such date by a majority vote of the total membership of the City Council in attendance at a lawfully called meeting, the City Council takes formal action to declare its intention to not extend this Agreement for one additional year. Any such decision by the City Council to not extend the Term by one additional year shall modify only Section 1(B) of this Agreement and shall not constitute a termination for purposes of Section 10 of this Agreement. The parties make no representation with respect to whether such action by the City Council would amount to an adverse employment action 1, 2022. The Term of this Agreement shall automatically be renewed for successive three-year terms unless CITY provides written notice to Francis at least 180 days prior to the termination date that the CITY does not intend to extend this Agreement for an additional three-year term. Notwithstanding the foregoing, this Agreement may be terminated as provided below.~~

C. Nothing in this ~~agreement~~Agreement shall prevent, limit or otherwise interfere with the right of the CITY to terminate ~~this Agreement and the services~~employment of Francis at any time, subject only to the provisions set forth in the City Charter and Section 10 of this ~~agreement~~Agreement as it relates to amounts which will be paid to Francis as ~~severance pay~~Severance Pay.

D. Nothing in this ~~agreement~~Agreement shall prevent, limit or otherwise interfere with the right of Francis to resign at any time from his position with CITY, subject only to the provision set forth in Section 10 of this agreement as it relates to amounts which will be paid to Francis as ~~severance pay~~Severance Pay.

SECTION 4. EMPLOYEE AT WILL

It is specifically acknowledged and agreed by the parties that this ~~agreement~~Agreement does not create any relationship between the parties other than that of an employee at will. Nothing herein shall be construed or operate to provide to Francis upon termination or separation from the CITY, any benefits other than those set forth in Section 10 of this ~~agreement~~Agreement.

SECTION 5. SALARY

A. As compensation for the professional services to be performed hereunder, effective April 1, 2019, CITY shall pay Francis for his services an annual base salary of ONE HUNDRED AND FORTY THREE THOUSAND -DOLLARS (\$143,000.00), said salary shall be paid in twenty-six (26) installments at the same time as other employees of CITY are compensated. Francis may receive base; cost of living increases; and/or performance incentives as may be determined by the City Council.

B. Salary Adjustment. Following the annual performance evaluation set forth in Section 12 hereof, the City Council may maintain or increase Francis's base salary and benefits package based on the results of those annual reviews. Any adjustments in the base salary and/or benefits following the annual performance evaluation under Section 12 —shall be at the sole discretion of the City Council. ~~Francis~~The City Council may ~~also receive those grant~~ salary ~~cost-of-living adjustments, which to Francis as~~ may be granted other employees. Such Salary shall be subject to normal and proper withholdings as determined by state and federal law and as determined appropriate by the City Council and shall be subject to payroll taxes, workers' compensation, and other payroll-related liability costs.

SECTION 6. PAID TIME-OFF (PTO) BENEFITS

A. City Manager shall accrue PTO at the rate of twenty-five paid days each fiscal year (in addition -to recognized regular- and floating City holidays). The parties agree that this benefit includes and may be used for time off due to illness (whether personally or of a family member). During the term of this Agreement, Francis may not carryover -more than

forty days of accrued PTO from one fiscal year to the next for use during the year into which the carryover occurs. At any time during the term of this Agreement, Francis shall be entitled to cash-out accrued PTO days, provided that at least fifteen (15) accrued PTO days remain available. The amount paid to Francis shall be based on Francis's annual base salary at the time the PTO hours/days are cashed out. Upon separation from employment, Francis shall be paid for all accrued and unused PTO time available at that time.

B. Executive Leave. Francis shall be entitled to forty (40) hours of executive leave annually, starting on October 1, and used in the same manner as PTO. Executive leave is not cumulative and cannot exceed the annual cap of forty (40) hours at any time as no further accrual will occur beyond forty (40) hours. ~~Upon each annual accrual, only as much leave shall be accrued as is necessary to bring the balance up to forty (40) hours for that annual accrual period.~~ Executive leave must be used and deducted from accruals in increments of no less than one hour for time missed from normal work hours which for purposes of this section are deemed to be normal City operating hours. Any executive leave hours remaining at the end of the fiscal year (September 30) will be forfeited. Upon termination, for any reason, Francis shall forfeit all unused ~~executive leave on the books-~~ then existing.

SECTION 7. DISABILITY, DENTAL, HEALTH AND LIFE INSURANCE

Francis shall receive, at no additional cost to him, disability, health and life insurance as provided by the CITY's Personnel Rules and Regulations for managerial employees of the City.

SECTION 8. AUTOMOBILE

CITY shall pay Francis seven hundred (\$700.00) dollars per month for all expenses, including maintenance, repairs, gasoline and insurance associated with his use of his own vehicle within the City of Belle Isle and in lieu of mileage expenses within the State of Florida: ("automobile allowance"). Francis shall maintain his own insurance in an amount not less than \$100,000.00 dollars per claim, and \$300,000.00 dollars per incident. Said insurance shall be with a company acceptable to CITY and such shall not be construed as or constitute a waiver to the CITY's sovereign immunity protection. ~~The CITY will pay~~ As an alternative to the automobile allowance, Francis may elect for the CITY to pay to cover Francis's Francis' spouse for health insurance and deduct that amount from automobile allowance and Francis will be paid the remainder of the under the CITY's group health insurance plan at a cost not to exceed \$700.00 per month. In the event the City is covering Francis' spouse's health insurance cost and such costs is less than \$700.00 per month on a pro-rated basis, the CITY will pay, on a monthly basis, Francis the difference between \$700.00 (i.e. the monthly automobile allowance for use of his vehicle. Once amount) and the pro-rated monthly cost of Francis' spouse's health insurance cost. Once Francis' spouse

acquires other health insurance, Francis will be entitled to the full monthly automobile allowance as stated herein.

SECTION 9. RETIREMENT

Francis will participate in the CITY General Employees Retirement System and shall receive all applicable benefits associated therewith unless another retirement benefit is agreed to in writing between Francis and CITY.

SECTION 10. TERMINATION AND SEVERANCE PAY

A. CITY may by majority vote of the Council with or without cause suspend and remove Francis from office upon ninety (90) calendar days' notice in accordance with the procedures outlined in the City charter.

B. Termination Without Cause: If Francis is terminated without cause, City shall pay Francis a lump sum severance benefit equal to ~~the monthly twenty (20) weeks of salary of Francis at the time of separation multiplied by the number of months left on the unexpired term of the employment contract, not to exceed twelve months of salary (whichever is more).~~ ("Severance Pay"). In addition as part of Severance Pay, City shall continue to pay for ~~nine months the monthly twenty (20) weeks~~ group health and medical insurance benefits for Francis and his spouse as provided under the then applicable salary and benefits resolution (such severance benefits to be referred to collectively as "Separation Pay"); if the City is paying his spouse's coverage at termination beginning on the date that the revocation period for the Separation Agreement of termination.

C. In addition to the ~~severance pay and/or notice set forth above~~ Severance Pay, Francis upon termination shall receive all accrued benefits as of the date of termination, including earned and unused paid time off, retirement and other accrued benefits.

D. Termination for Cause: Francis shall not receive any ~~severance pay~~ Severance Pay if Francis is dismissed or ~~freed~~ terminated by CITY for cause. As used in this Agreement, "Cause for cause" shall mean:

1. Conviction of a felony; or
2. Conviction of a misdemeanor involving moral turpitude (i.e., offenses contrary -to -justice, -honesty, -or- morality); or
3. Misappropriation of public funds; or
4. Willful abandonment of duties consisting of the failure to report to

work for five consecutive working days (for reasons not medically related) and not notifying staff and the City Council of his leave status; or

5. A willful and intentional failure to carry out materially significant and legally constituted policy decisions of the City Council made by the City Council; or

6. Violation of the CITY's anti-harassment policies and/or a finding that legally prohibited personal acts of harassment against a CITY official or employee or legally prohibited personal acts of discrimination against a CITY official or employee has occurred, or

7. Use or possession of illegal drugs; or

8. Any illegal -or unethical- act involving personal gain; or

9. Gross -misfeasance or gross malfeasance.

10. Any misconduct as defined by Section 443.036(29) Florida Statutes (2019), or violation of the ICMA Code of Ethics.

If the CITY -terminates- for cause -this AGREEMENT and the services of Francis hereunder, the CITY shall have no obligation -to pay Francis any severance Severance Pay.

~~E. Except as provided otherwise in Section D above, during the 90-day period immediately preceding and 90 days following the date of a regular or special municipal election for City Council membership (including Mayor), City shall take no action, whether immediate or prospective, to remove, suspend, terminate, or request the resignation of the City Manager.~~

SECTION 11. RESIGNATION

In the event Francis voluntarily resigns his position with CITY, Francis shall give CITY ~~forty-five (45)~~ thirty (30) calendar day's prior written notice unless the parties agree otherwise.

Upon his voluntary resignation, Francis shall not be entitled to any ~~severance pay~~ Severance Pay as set forth in Section 10, above, but shall be entitled to receive payment for all accrued benefits as of the date of termination, including earned and unused paid time off and retirement benefits.

SECTION 12. PERFORMANCE EVALUATION

A. The City Council shall review and evaluate the performance of Francis annually. Said review and evaluation shall be in accordance with specific criteria developed by CITY and as more particularly described in Exhibit "A" hereto. As part of the annual review process, the evaluation criteria may be amended or altered, however said amendment shall only be utilized for subsequent evaluations of Francis. Further, the City Council shall provide an adequate opportunity for Francis to discuss his evaluation with the Council.

B. Annually, the Council and Francis shall define such goals and performance objectives that they determine necessary for the proper operation of the CITY and in the attainment of the Council's policy objectives. The parties shall establish a priority of the various goals and objectives which have been identified and the same shall be reduced to writing. The goals and objectives shall generally be attainable within the time limitations specified and shall be within the annual operating and capital budget and appropriations provided.

SECTION 13. DUES AND SUBSCRIPTIONS

CITY agrees to pay for, as the approved upon operating budget allows, professional dues and subscriptions of Francis for his continued and full participation in national, regional, state, local, and civic associations and organizations necessary and desirable for his continued professional growth, and advancement, and for the good of CITY.

SECTION 14. PROFESSIONAL DEVELOPMENT

A. CITY agrees to pay for as approved by the City Council, travel and subsistence expenses of Francis for professional and official travel, meetings, and occasions adequate to continue the professional development of Francis and to adequately pursue necessary official functions for CITY.

B. CITY also agrees to pay for as the approved upon operating budget allows, travel and subsistence expenses of Francis for short courses, institutes and seminars that will benefit CITY.

C. Francis will not be required to utilize paid time off in order to attend professional activities covered by this section.

SECTION 15. BONDING

As a condition of his employment, Francis shall be bonded as provided by law or ordinance and as deemed appropriate by CITY. CITY shall bear the full cost of any fidelity or other bonds as required.

SECTION 16. MISCELLANEOUS TERMS

A. The CITY may, at any time for justifiable reasons, request a physical or mental examination to determine Francis's fitness or competency to continue to perform the duties of his position. If Francis refuses to submit to an examination, the CITY shall have the right, in the CITY's sole discretion, to deem Francis disabled for the purposes of this agreement. If the CITY's selected physician determines Francis is disabled and Francis does not agree, Francis may select a physician to conduct a like examination provided Francis does so within thirty (30) days of the initial examination. If the two examining physicians are not in substantial agreement, they shall select a third physician to conduct an independent examination. If both physicians agree that Francis is unable to continue to perform, or a third examining physician make that determination, Francis shall be deemed disabled for the purposes of this ~~agreement~~Agreement and be terminated under Section 10.B. CITY will be responsible for payment of all medical expenses for this determination that are in excess of Francis's health insurance coverage.

B. The text herein shall constitute the entire agreement between the parties.

C. This ~~agreement~~Agreement shall become effective, upon its execution by both parties.

D. If any provision, or any portion thereof, contained in this ~~agreement~~Agreement is held unconstitutional, invalid or unenforceable, the remainder of this ~~agreement~~Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

E. This Agreement, including any attachments hereto, constitutes the entire Agreement between the parties and shall supersede, replace and nullify any and all prior agreements or understandings, written or oral, relating to the matters set forth herein, and any such prior agreements or understandings shall have no force or effect, whatsoever, on this Agreement.

F. This Agreement shall be governed by the laws of the State of Florida, and the Circuit Court of Orange County which shall have exclusive jurisdiction of any disputes arising under this Agreement.

G. To the extent of any conflict between the provisions of this Agreement and the City Charter, the City Charter provisions control.

IN WITNESS WHEREOF, the parties have executed this agreement on the dates set forth below for the purposes set forth herein.

ROBERT G. FRANCIS, JR.

CITY OF BELLE ISLE, FLORIDA

Date: _____

Date: _____

| S:\DL\Clients\Belle Isle, City of\General B900-29001\City Manager Employment\CM employment agreement 04-11-2019.doc

Exhibit A

City of Belle Isle

Position Description

Position Title: City Manager **FLSA:** Exempt

Supervisor: City Council **Revised:** 3/2016

General Description: The position of the City Manager serves as the chief administrative officer of the City and is responsible for the day to day operations of the City and is appointed by, and serves under the City Council. The City Manager is responsible for the supervision and direction of all departments, agencies or offices of the City.

Essential Job Functions:

- Appoints and when necessary for the good of the City, suspends or removes all City employees and appointive administrative officers provided for, by or under the City Charter, except as otherwise provided by law, the charter or personnel rules adopted pursuant to the charter.
- Authorizes any administrative officer subject to the manager's direction and supervision to exercise these powers with respect to subordinates in that officer's department or agency.
- Directs and supervises the administration of all departments, offices, and agencies of the City, except as otherwise provided by the charter or laws.
- Attends all City Council meetings and has the right to take part in discussion, but shall not vote.
- Assures that all laws, provisions of the charter and acts of the Council, subject to enforcement by the City Manager or by officers subject to the manager's direction and supervision, are faithfully executed.
- Prepares and submitted the annual budget and capital program to the City Council.
- Submits to the Council and make available to the public a complete report on the finances and administrative activities of the City as of the end of each fiscal year.
- Makes other reports as the Council may require concerning the operations of the City departments, offices and agencies subject to the City Manager's direction and supervision.
- Keeps the Council fully advised as to the financial condition and future needs of the City and make recommendations to Council concerning the affairs of the City.
- Signs contracts on behalf of the City pursuant to the provisions of appropriate ordinances.
- Provides staff support for the mayor and commissioners.
- Establishes personnel policies governing appointment, retention and promotion of City employees, which policies shall include a grievance procedure.
- Serves as the purchasing agents for the City as established by the charter.

- Performs other job related functions as needed.

(These essential job functions are not to be construed as a complete statement of all duties performed. Employees will be required to perform other job related duties as required.)

Minimum Requirements:

- Bachelor’s Degree or higher from an accredited College/University with a major in Business or Public Administration or related field, plus five years’ experience in progressively responsible management position in local government or an equivalent combination of education and experience.
- ICMA-Credentialed Manager (current/active).
- Must obtain a valid Florida Driver’s License within 90 days of employment.

Knowledge, Abilities, and Skills:

- Thorough knowledge of the principles and practices of governmental administration, governmental budgeting and governmental regulations.
- Knowledge of local governmental operations.
- Knowledge of research techniques and source availability of required or requested information.
- Ability to communicate effectively both orally and in writing.
- Ability to establish and maintain effective working relationships with Francis Francis, government officials, private organizations, and the general public, and effectively utilize resources.
- Ability to make effective decisions.
- Ability to maintain records, files, and reports in accordance with established methods and procedures.
- Ability to read, interpret, and analyze instructions and/or data effectively.
- Ability to work independently with minimal supervision.
- Ability to formulate, submit and administer budgets.
- Ability to function in a sophisticated computer environment.

Environmental Conditions:

Works in an office environment.

Exhibit B

ICMA CODE OF ETHICS

The mission of ICMA is to create excellence in local governance by developing and fostering professional local government management worldwide. To further this mission, certain principles, as enforced by the Rules of Procedure, shall govern the conduct of every member of ICMA, who shall:

1. Be dedicated to the concepts of effective and democratic local government by responsible elected officials and believe that professional general management is essential to the achievement of this objective.
2. Affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.
3. Be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.
4. Serve the best interests of the people.
5. Submit policy proposals to elected officials; provide them with facts and advice on matters of policy as a basis for making decisions and setting community goals; and uphold and implement local government policies adopted by elected officials.
6. Recognize that elected representatives of the people are entitled to the credit for the establishment of local government policies; responsibility for policy execution rests with the members.
7. Refrain from all political activities which undermine public confidence in professional administrators. Refrain from participation in the election of the members of the employing legislative body.
8. Make it a duty continually to improve the member's professional ability and to develop the competence of associates in the use of management techniques.
9. Keep the community informed on local government affairs; encourage communication between the citizens and all local government officers; emphasize friendly and courteous service to the public; and seek to improve the quality and image of public service.
10. Resist any encroachment on professional responsibilities, believing the member should be free to carry out official policies without interference, and handle each problem without discrimination on the basis of principle and justice.
11. Handle all matters of personnel on the basis of merit so that fairness and impartiality govern a member's decisions pertaining to appointments, pay adjustments, promotions, and discipline.
12. Public office is a public trust. A member shall not leverage his or her position for personal gain or benefit.

Adopted by the ICMA Executive Board in 1924, and most recently revised by the membership in June 2018.



CITY MANAGER EMPLOYMENT AGREEMENT

This agreement made and entered into this 1st day of April, 2019, (“Agreement”) by and between the City of Belle Isle, a municipal corporation of the State of Florida, hereinafter referred to as "CITY", and ROBERT G. FRANCIS, JR., hereinafter as "Francis", who agree as follows:

WITNESSETH:

WHEREAS, CITY desires to employ Francis as City Manager of the City of Belle Isle, as provided by Article IV of the Charter of the City of Belle Isle and all other applicable ordinances and policies of the City of Belle Isle; and

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

SECTION 1. RESPONSIBILITIES

A. CITY hereby agrees to employ Francis as City Manager, who shall be the Chief Administrative Officer of the City, to perform the functions specified as set forth in Exhibit A, by the laws of the State of Florida, the Charter, ordinances and resolutions of the City of Belle Isle and to perform other legally permissible and proper duties and functions as the Council shall from time to time assign. Francis shall pursuant to the City Charter be under the direction and supervision of the City Council and shall hold the office at the pleasure of the City Council. Only the City Council acting as a body may direct and supervise Francis

B. Francis shall remain in the exclusive employ of CITY and shall not accept other employment nor become employed by any other employer.

C. Employee shall comply with the International City/County Management Association ("ICMA") Code of Ethics as set forth in Exhibit B to this Agreement, which is hereby incorporated by this reference as though set forth in full; provided that the guideline under Item 7 of the Code addressing Elections will only apply to City of Belle Isle and Orange County elections.

SECTION 2. HOURS OF WORK

It is recognized that the City Manager is expected to engage in the hours of work that are necessary to fulfill the obligations of the position, must be available at all times, and must devote a great deal of time outside the normal office hours to the business of the CITY. Francis acknowledges that proper performance of the duties of City Manager will require

Francis to generally observe normal business hours (currently 8:00 a.m. to 5:00 p.m., Monday through Friday, including a standard one hour lunch period), as set by the CITY and as may be duly revised from time-to-time by the CITY, and will also often require the performance of necessary services outside of normal business hours. Francis's compensation (whether salary or benefits) is not based on hours worked. Furthermore, the City Manager position remains an "exempt" classification under the overtime provisions of the federal Fair Labor Standards Act ("FLSA") and Francis shall not be entitled to any compensation for overtime nor subject to such overtime provisions of the FLSA.

SECTION 3. TERM

A. CITY appoints Francis to serve as City Manager for an indefinite period to be reviewed annually. It shall be the responsibility of the City Council to evaluate Francis in accordance with the evaluation procedure outlined in the CITY's Personnel Manual, City Council Rules of Procedure, and City Manager Job Description attached hereto and incorporated herein as Exhibit "A".

B. The Term of this Agreement shall be for three years, commencing on April 1, 2019 and ending on April 1, 2022. The Term of this Agreement shall automatically be renewed for successive three-year terms unless CITY provides written notice to Francis at least 180 days prior to the termination date that the CITY does not intend to extend this Agreement for an additional three-year term. Notwithstanding the foregoing, this Agreement may be terminated as provided below.

C. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the CITY to terminate this Agreement and the employment of Francis at any time, subject only to the provisions set forth in the City Charter and Section 10 of this Agreement as it relates to amounts which will be paid to Francis as Severance Pay.

D. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of Francis to resign at any time from his position with CITY, subject only to the provision set forth in Section 10 of this agreement as it relates to amounts which will be paid to Francis as Severance Pay.

SECTION 4. EMPLOYEE AT WILL

It is specifically acknowledged and agreed by the parties that this Agreement does not create any relationship between the parties other than that of an employee at will. Nothing herein shall be construed or operate to provide to Francis upon termination or separation from the CITY, any benefits other than those set forth in Section 10 of this Agreement.

SECTION 5. SALARY

A. As compensation for the professional services to be performed hereunder, effective April 1, 2019, CITY shall pay Francis for his services an annual base salary of ONE HUNDRED AND FORTY THREE THOUSAND DOLLARS (\$143,000.00), said salary shall be paid in twenty-six (26) installments at the same time as other employees of CITY are compensated. Francis may receive base; cost of living increases; and/or performance incentives as may be determined by the City Council.

B. Salary Adjustment. Following the annual performance evaluation set forth in Section 12 hereof, the City Council may maintain or increase Francis's base salary and benefits package based on the results of those annual reviews. Any adjustments in the base salary and/or benefits following the annual performance evaluation under Section 12 shall be at the sole discretion of the City Council. The City Council may grant salary cost-of-living adjustments to Francis as may be granted other employees. Such Salary shall be subject to normal and proper withholdings as determined by state and federal law and as determined appropriate by the City Council and shall be subject to payroll taxes, workers' compensation, and other payroll-related liability costs.

SECTION 6. PAID TIME-OFF (PTO) BENEFITS

A. City Manager shall accrue PTO at the rate of twenty-five paid days each fiscal year (in addition to recognized regular and floating City holidays). The parties agree that this benefit includes and may be used for time off due to illness (whether personally or of a family member). During the term of this Agreement, Francis may not carryover more than forty days of accrued PTO from one fiscal year to the next for use during the year into which the carryover occurs. At any time during the term of this Agreement, Francis shall be entitled to cash-out accrued PTO days, provided that at least fifteen (15) accrued PTO days remain available. The amount paid to Francis shall be based on Francis's annual base salary at the time the PTO hours/days are cashed out. Upon separation from employment, Francis shall be paid for all accrued and unused PTO time available at that time.

B. Executive Leave. Francis shall be entitled to forty (40) hours of executive leave annually, starting on October 1, and used in the same manner as PTO. Executive leave is not cumulative and cannot exceed the annual cap of forty (40) hours at any time as no further accrual will occur beyond forty (40) hours. Executive leave must be used and deducted from accruals in increments of no less than one hour for time missed from normal work hours which for purposes of this section are deemed to be normal City operating hours. Any executive leave hours remaining at the end of the fiscal year (September 30) will be forfeited. Upon termination, for any reason, Francis shall forfeit all unused executive leave on the books then existing.

SECTION 7. DISABILITY, DENTAL, HEALTH AND LIFE INSURANCE

Francis shall receive, at no additional cost to him, disability, health and life insurance as provided by the CITY's Personnel Rules and Regulations for managerial employees of the City.

SECTION 8. AUTOMOBILE

CITY shall pay Francis seven hundred (\$700.00) dollars per month for all expenses, including maintenance, repairs, gasoline and insurance associated with his use of his own vehicle within the City of Belle Isle and in lieu of mileage expenses within the State of Florida ("automobile allowance"). Francis shall maintain his own insurance in an amount not less than \$100,000.00 dollars per claim, and \$300,000.00 dollars per incident. Said insurance shall be with a company acceptable to CITY and such shall not be construed as or constitute a waiver to the CITY's sovereign immunity protection. As an alternative to the automobile allowance, Francis may elect for the CITY to pay to cover Francis' spouse for health insurance under the CITY's group health insurance plan at a cost not to exceed \$700.00 per month. In the event the City is covering Francis' spouse's health insurance cost and such costs is less than \$700.00 per month on a pro-rated basis, the CITY will pay, on a monthly basis, Francis the difference between \$700.00 (i.e. the monthly automobile allowance amount) and the pro-rated monthly cost of Francis' spouse's health insurance cost. Once Francis' spouse acquires other health insurance, Francis will be entitled to the full monthly automobile allowance as stated herein.

SECTION 9. RETIREMENT

Francis will participate in the CITY General Employees Retirement System and shall receive all applicable benefits associated therewith unless another retirement benefit is agreed to in writing between Francis and CITY.

SECTION 10. TERMINATION AND SEVERANCE PAY

A. CITY may by majority vote of the Council with or without cause suspend and remove Francis from office in accordance with the procedures outlined in the City charter.

B. Termination Without Cause: If Francis is terminated without cause, City shall pay Francis a lump sum severance benefit equal to twenty (20) weeks of salary ("Severance Pay"). In addition as part of Severance Pay, City shall continue to pay for twenty (20) weeks group health and medical insurance benefits for Francis and his spouse if the City is paying his spouse's coverage at termination beginning on the date of termination.

C. In addition to the Severance Pay, Francis upon termination shall receive all

accrued benefits as of the date of termination, including earned and unused paid time off, retirement and other accrued benefits.

D. Termination for Cause: Francis shall not receive any Severance Pay if Francis is dismissed or terminated by CITY for cause. As used in this Agreement, “for cause” shall mean:

1. Conviction of a felony; or
2. Conviction of a misdemeanor involving moral turpitude (i.e., offenses contrary to justice, honesty, or morality); or
3. Misappropriation of public funds; or
4. Willful abandonment of duties consisting of the failure to report to work for five consecutive working days (for reasons not medically related) and not notifying staff and the City Council of his leave status; or
5. A willful and intentional failure to carry out materially significant and legally constituted policy decisions of the City Council made by the City Council; or
6. Violation of the CITY's anti-harassment policies and/or a finding that legally prohibited personal acts of harassment against a CITY official or employee or legally prohibited personal acts of discrimination against a CITY official or employee has occurred, or
7. Use or possession of illegal drugs; or
8. Any illegal or unethical act involving personal gain; or
9. Gross misfeasance or gross malfeasance.
10. Any misconduct as defined by Section 443.036(29) Florida Statutes (2019), or violation of the ICMA Code of Ethics.

If the CITY terminates for cause this AGREEMENT and the services of Francis hereunder, the CITY shall have no obligation to pay Francis any Severance Pay.

SECTION 11. RESIGNATION

In the event Francis voluntarily resigns his position with CITY, Francis shall give CITY

thirty (30) calendar day's prior written notice unless the parties agree otherwise. Upon his voluntary resignation, Francis shall not be entitled to any Severance Pay as set forth in Section 10, above, but shall be entitled to receive payment for all accrued benefits as of the date of termination, including earned and unused paid time off and retirement benefits.

SECTION 12. PERFORMANCE EVALUATION

A. The City Council shall review and evaluate the performance of Francis annually. Said review and evaluation shall be in accordance with specific criteria developed by CITY and as more particularly described in Exhibit "A" hereto. As part of the annual review process, the evaluation criteria may be amended or altered, however said amendment shall only be utilized for subsequent evaluations of Francis. Further, the City Council shall provide an adequate opportunity for Francis to discuss his evaluation with the Council.

B. Annually, the Council and Francis shall define such goals and performance objectives that they determine necessary for the proper operation of the CITY and in the attainment of the Council's policy objectives. The parties shall establish a priority of the various goals and objectives which have been identified and the same shall be reduced to writing. The goals and objectives shall generally be attainable within the time limitations specified and shall be within the annual operating and capital budget and appropriations provided.

SECTION 13. DUES AND SUBSCRIPTIONS

CITY agrees to pay for, as the approved upon operating budget allows, professional dues and subscriptions of Francis for his continued and full participation in national, regional, state, local, and civic associations and organizations necessary and desirable for his continued professional growth, and advancement, and for the good of CITY.

SECTION 14. PROFESSIONAL DEVELOPMENT

A. CITY agrees to pay for as approved by the City Council, travel and subsistence expenses of Francis for professional and official travel, meetings, and occasions adequate to continue the professional development of Francis and to adequately pursue necessary official functions for CITY.

B. CITY also agrees to pay for as the approved upon operating budget allows, travel and subsistence expenses of Francis for short courses, institutes and seminars that will benefit CITY.

C. Francis will not be required to utilize paid time off in order to attend professional activities covered by this section.

SECTION 15. BONDING

As a condition of his employment, Francis shall be bonded as provided by law or ordinance and as deemed appropriate by CITY. CITY shall bear the full cost of any fidelity or other bonds as required.

SECTION 16. MISCELLANEOUS TERMS

A. The CITY may, at any time for justifiable reasons, request a physical or mental examination to determine Francis's fitness or competency to continue to perform the duties of his position. If Francis refuses to submit to an examination, the CITY shall have the right, in the CITY's sole discretion, to deem Francis disabled for the purposes of this agreement. If the CITY's selected physician determines Francis is disabled and Francis does not agree, Francis may select a physician to conduct a like examination provided Francis does so within thirty (30) days of the initial examination. If the two examining physicians are not in substantial agreement, they shall select a third physician to conduct an independent examination. If both physicians agree that Francis is unable to continue to perform, or a third examining physician make that determination, Francis shall be deemed disabled for the purposes of this Agreement and be terminated under Section 10.B. CITY will be responsible for payment of all medical expenses for this determination that are in excess of Francis's health insurance coverage.

B. The text herein shall constitute the entire agreement between the parties.

C. This Agreement shall become effective, upon its execution by both parties.

D. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

E. This Agreement, including any attachments hereto, constitutes the entire Agreement between the parties and shall supersede, replace and nullify any and all prior agreements or understandings, written or oral, relating to the matters set forth herein, and any such prior agreements or understandings shall have no force or effect, whatsoever, on this Agreement.

F. This Agreement shall be governed by the laws of the State of Florida, and the Circuit Court of Orange County which shall have exclusive jurisdiction of any disputes arising under this Agreement.

G. To the extent of any conflict between the provisions of this Agreement and the City Charter, the City Charter provisions control.

IN WITNESS WHEREOF, the parties have executed this agreement on the dates set forth below for the purposes set forth herein.

ROBERT G. FRANCIS, JR.

CITY OF BELLE ISLE, FLORIDA

Date: _____

Date: _____

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Exhibit A

City of Belle Isle

Position Description

Position Title: City Manager **FLSA:** Exempt

Supervisor: City Council **Revised:** 3/2016

General Description: The position of the City Manager serves as the chief administrative officer of the City and is responsible for the day to day operations of the City and is appointed by, and serves under the City Council. The City Manager is responsible for the supervision and direction of all departments, agencies or offices of the City.

Essential Job Functions:

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- Authorizes any administrative officer subject to the manager's direction and supervision to exercise these powers with respect to subordinates in that officer's department or agency.
- Directs and supervises the administration of all departments, offices, and agencies of the City, except as otherwise provided by the charter or laws.
- Attends all City Council meetings and has the right to take part in discussion, but shall not vote.
- Assures that all laws, provisions of the charter and acts of the Council, subject to enforcement by the City Manager or by officers subject to the manager's direction and supervision, are faithfully executed.
- Prepares and submitted the annual budget and capital program to the City Council.
- Submits to the Council and make available to the public a complete report on the finances and administrative activities of the City as of the end of each fiscal year.
- Makes other reports as the Council may require concerning the operations of the City departments, offices and agencies subject to the City Manager's direction and supervision.
- Keeps the Council fully advised as to the financial condition and future needs of the City and make recommendations to Council concerning the affairs of the City.
- Signs contracts on behalf of the City pursuant to the provisions of appropriate ordinances.
- Provides staff support for the mayor and commissioners.
- Establishes personnel policies governing appointment, retention and promotion of City employees, which policies shall include a grievance procedure.
- Serves as the purchasing agents for the City as established by the charter.
- Performs other job related functions as needed.

(These essential job functions are not to be construed as a complete statement of all duties performed. Employees will be required to perform other job related duties as required.)

Minimum Requirements:

- Bachelor's Degree or higher from an accredited College/University with a major in Business or Public Administration or related field, plus five years' experience in progressively responsible management position in local government or an equivalent combination of education and experience.
- ICMA-Credentialed Manager (current/active).
- Must obtain a valid Florida Driver's License within 90 days of employment.

Knowledge, Abilities, and Skills:

- Thorough knowledge of the principles and practices of governmental administration, governmental budgeting and governmental regulations.
- Knowledge of local governmental operations.
- Knowledge of research techniques and source availability of required or requested information.
- Ability to communicate effectively both orally and in writing.
- Ability to establish and maintain effective working relationships with Francis, government officials, private organizations, and the general public, and effectively utilize resources.
- Ability to make effective decisions.
- Ability to maintain records, files, and reports in accordance with established methods and procedures.
- Ability to read, interpret, and analyze instructions and/or data effectively.
- Ability to work independently with minimal supervision.
- Ability to formulate, submit and administer budgets.
- Ability to function in a sophisticated computer environment.

Environmental Conditions:

Works in an office environment.

Exhibit B

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The mission of ICMA is to create excellence in local governance by developing and fostering professional local government management worldwide. To further this mission, certain principles, as enforced by the Rules of Procedure, shall govern the conduct of every member of ICMA, who shall:

1. Be dedicated to the concepts of effective and democratic local government by responsible elected officials and believe that professional general management is essential to the achievement of this objective.
2. Affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.
3. Be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.
4. Serve the best interests of the people.
5. Submit policy proposals to elected officials; provide them with facts and advice on matters of policy as a basis for making decisions and setting community goals; and uphold and implement local government policies adopted by elected officials.
6. Recognize that elected representatives of the people are entitled to the credit for the establishment of local government policies; responsibility for policy execution rests with the members.
7. Refrain from all political activities which undermine public confidence in professional administrators. Refrain from participation in the election of the members of the employing legislative body.
8. Make it a duty continually to improve the member's professional ability and to develop the competence of associates in the use of management techniques.
9. Keep the community informed on local government affairs; encourage communication between the citizens and all local government officers; emphasize friendly and courteous service to the public; and seek to improve the quality and image of public service.
10. Resist any encroachment on professional responsibilities, believing the member should be free to carry out official policies without interference, and handle each problem without discrimination on the basis of principle and justice.
11. Handle all matters of personnel on the basis of merit so that fairness and impartiality govern a member's decisions pertaining to appointments, pay adjustments, promotions, and discipline.
12. Public office is a public trust. A member shall not leverage his or her position for personal gain or benefit.

Adopted by the ICMA Executive Board in 1924, and most recently revised by the membership in June 2018.





**CITY OF BELLE ISLE, FLORIDA
CITY COUNCIL AGENDA ITEM COVER SHEET**

Meeting Date: April 16, 2019

To: Honorable Mayor and City Council Members

From: B. Francis, City Manager

Subject: Appointments to MetroPlan Orlando Municipal Advisory Committee (MAC)

Background: MetroPlan Orlando is required by their bylaws to contact municipalities to reaffirm their intent to participate as a member of the Municipal Advisory Committee. Mayor Pisano was the City's Representative to the MAC and the City should continue to participate. The MAC Director suggested that the City appoint a primary and alternate representative to the MAC.

MAC meets monthly on the first Thursday at 9:30 AM at 250 S. Orange Ave., Suite 200, Orlando.

Staff Recommendation: Appoint an elected official to each serve as the primary and alternate to the MAC.

Suggested Motion: I move we appoint Mayor Fouraker as the primary representative to the Municipal Advisory Committee and ??? as the alternate.

Alternatives: Do not approve and not participate in MetroPlan.

Fiscal Impact: \$508 (\$254/6 months) to membership.

Attachments: MetroPlan Meeting Schedule
Excerpt from MAC bylaws



metroplan orlando
A REGIONAL TRANSPORTATION PARTNERSHIP

MetroPlan Orlando
2019 Board & Committee Meeting Schedule
250 S. Orange Avenue, Suite 200
Orlando, FL 32801

Month	MetroPlan Orlando Board	Community Advisory Committee (CAC)	Technical Advisory Committee (TAC)	TSMO****	TDLCB****	Municipal Advisory Committee (MAC)
January		January 23	January 25	January 25		Thursday prior to the Board meeting @ 9:30 a.m.
February	February 13	February 27	February 22	February 22	February 14	February 7
March	March 13					March 7
April		April 24	April 26	April 26		
May	May 8	May 22	May 24	May 24	May 9	May 2
June	June 12	June 26	June 28	June 28		June 6
July	July 10					*
August		August 28	August 23	August 23	August 8	
September	September 11					September 5
October		October 23	October 25	October 25		
November	November 13				November 14	November 7
December	December 11	December 4*	December 6*	December 6*		December 5

No meeting * Holiday Adjustment ** Adjustment Due to Conflict
 *** TSMO - Transportation Systems Management & Operations
 TDLCB - Transportation Disadvantaged Local Coordinating Board

- B. Conduct public information programs through open public meetings.
- C. Provide an effective review of the preliminary findings and recommendations of all transportation studies, reports, plans and/or programs and making recommendations to the MetroPlan Orlando Board.
- D. Participate in the development and review of the Orlando Urban Area Long Range Transportation Plan.
- E. Assist in other functions as deemed desirable by the MetroPlan Orlando Board.

Section 4. Membership, Appointments, Terms of Office, Vacancies

A. Committee Membership

1. Membership of the Committee shall be comprised of representatives from municipalities not participating directly on the MetroPlan Orlando Board.
2. All members shall be the Mayor or municipality's appointee. Every effort should be made for the Mayor or a member of the City Commission or Council to represent the membership on the Committee. However, where this is not feasible, a senior staff may be designated to serve. In addition, Mayors should consider the personal qualifications of the individuals relative to transportation. In all cases, an official correspondence should communicate the Mayor's desire to serve or appoint a designee. An alternate may also be designated to serve in the absence of the Mayor or designee.
3. Each year, in December, municipalities will be asked to reaffirm their intent to continue participating as a member of the Municipal Advisory Committee in writing. Those wishing to opt in or opt out may do so without penalty. Subsequently, an annual funding agreement, effective July 1, 20XX-June 30, 20XX must be executed to reaffirm or separate. A representative of the Florida Department of

Transportation, Central Florida Regional Transportation Authority (LYNX), and the Florida Turnpike Enterprise may also serve as non-voting advisors to the Committee.

4. Committee meetings shall be properly noticed in accordance with applicable Florida Government in the Sunshine laws. At the discretion of the Chairperson of the Committee, committee meetings may be held at various locations throughout the region to encourage public involvement.

B. Appointments, Terms of Office

1. Members shall assume the responsibilities of their appointment as of the next Committee meeting.
2. The term of office for a Committee member in good standing will be for a period of four (4) years or until election, or the appointment of a successor.

C. Vacancies in Membership

It is anticipated that membership on the Committee may change due to elections, resignation, and personal time demands upon representatives. The Committee should maintain its continuing nature, however, by endeavoring to fill vacancies within two (2) meetings after a vacancy occurs.

Section 5. Officers, Terms of Office, Removal from Office

- A. After the initial establishment of the Municipal Advisory Committee, the regular June monthly meeting shall be known as the Annual Meeting of the Committee, and shall be for the purpose of electing new officers and conducting such other business as may come before the members. The Municipal Advisory Committee shall elect from its membership the following officers (each of which must be an elected official):

1. Chairperson
2. Vice-Chairperson
3. Second Vice-Chairperson



**CITY OF BELLE ISLE, FLORIDA
CITY COUNCIL AGENDA ITEM COVER SHEET**

Meeting Date: April 16, 2019

To: Honorable Mayor and City Council Members

From: B. Francis, City Manager

Subject: Appointment to Tree Board

Background: Appointments to the City Tree Board are now done at-large. Douglas DeYoung is applying to fill one of the vacant terms. This term will be a three-year term.

Suggested Motion: I move that we approve the appointment of Douglas DeYoung to the City Tree Board.

Alternatives: Do not appoint Mr. DeYoung and continue to look for applicants.

Fiscal Impact: None.

Attachments: Application



tree board
City of Belle Isle

CITY OF BELLE ISLE
TREE BOARD MEMBERSHIP APPLICATION

The City Tree Board shall consist of seven members to be appointed at large by the City Council. The members of the board shall be residents of the municipality. Appointments by the City Council to the board shall be on the basis of experience or interest in trees (Ord. 17-18). If you are interested in becoming part of this board, please email Yolanda Quiceno, City Clerk a completed application at yquiceno@belleislefl.gov.

Name: Douglas DeYoung
Home Address: 4912 Tivon Ave
Home Phone: _____ Cell Phone: 321-201-4451
Email: DDEYOUNG@CFI-MI.COM Fax: _____

- 1. Will you have time to fulfill the duties of this board? Yes No
- 2. Are you able to attend the necessary meetings? Yes No
- 3. Describe your community involvement experience and or any special expertise you have which would be applicable to this board.

owner/operator of a Landscape construction company 25 years
B.S. Agricultural Science, minors Plant Soil Science, Ag. business
CPO Lic. holder

- 4. Describe why you are interested in serving on the Tree Board:

Hope to help protect the Tree canopy of Belle
Isle and also Educate if available. Connect
with like minded people

By signing below, you are affirming to the best of your knowledge that the information you have provided on this form is true and complete.

Signature: Douglas DeYoung

Date: 4/5/19

**Belle Isle Issues Log
4/16/19**

<u>Issue</u>	<u>Description</u>	<u>Start Date</u>	<u>POC</u>	<u>Expected Completion Date</u>	<u>Completed Action</u>	<u>Next steps</u>
Gene Polk Park (Delia Beach)	Drainage issue at Gene Polk Park caused erosion problems and makes the park unattractive. At least 3 plans have been developed for the drainage and Council allocated \$180,000 to correct the problem.	4/3/2017	CM/CE	9/30/2019	CM met with neighbors to go over plan. Neighbors will review plan as a group and then present their comments to City.	FEMA is reviewing the project damages with the City to determine what the final payment may be and if this project will be funded under a FEMA mitigation program. FEMA mitigation reviewing project. (No Update)
Street Paving	Council approved project for paving several streets in the City. Middlesex Paving is the contractor	8/12/2017	PW/CM	9/30/2017 Completed for 2017	CM to consider change in the Scope of the Project to look at curb replacement.	Paving to start mid-April. Area: City parking lot; Overlook, Lake Dr. (Nela - Swann), Nela to Bridage; Nela (Matchett - Gondola) Gondola (Nela - Perkins) Conway Cir, Jetport. Paving to start April 14; new door hangers out for residents in the area; E-Alert and FB Posts made.
Storm Drainage	Several individual projects are being looked at to complete. St. Partens, Nela , Wind Drift, and Seminole/Daetwyler.	4/3/2017	PW/ENG	8/31/2018	Wind Drift Project out for bid. Due April 11. Contractor meeting held on 3/27	Wind Drift Project bids received. Engineer reviewing bids. Award expdcted at May 7 Council Meeting
Traffic Studies	Council allocated funds for traffic study at Trentwood/Daetwyler Rd. Council directed city-wide traffic study to improve traffic flow.	4/3/2017	CM/Eng.	12/31/2018	Trentwood issues completed except for repair of chicane. Met with WaWa Rep regarding redesign of entrance.	Council held workshop on transportation plan on April 9; revisions to be made by consultant. CM to schedule meeting with St. Partin residents by April 30
Fountain at Nela/Overlook	Council approved funding to convert the planter at Nela/Overlook to a fountain.	4/3/2017	CM	8/31/2018	G'Werks to do fountain. Centerpiece is here. Should see demo of roundabout soon after Perkins Ramp is complete.	Waiting a power to be run to fountain (possibly mid-April)
Wallace/Matchett Area	City purchased large area at Wallace/Matchett for open space. Issues with Wallace Street Plat in this area with people trespassing on private property. District 2 Comm. And CM met with residents to discuss solutions. Council met on June 14 and issues was discussed. Council directed that a fence would be erected around property. Dist. 2 Comm. and CM to meet with residents to discuss options for Wallace Street plat. Area is still zoned R-2.	6/14/2017	Dist.2 Comm and CM	9/30/2018	Fence installed. Zoning changed to OS. Agreement for CCA use of the field being reviewed by school. Trees planted as part of Arbor Day Celebration. Workshop held on development. CCA and City to review CCA draft plan.	Waiting on plan from CCA. CM and Commissioner Carugno met with residents on 4/10 to go over conceptual plan. Revisions to be made. Possibly on May 21 Council Agenda

Belle Isle Issues Log
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City acquisition of Property	Council discussed possibility of acquiring parcels within the City and directed City staff look at	3/20/2018	CM	8/31/2018	Cross lake purchase is on hold until County reschedules PH. Mayor/CM to meet with Commissioner Uribe and Adjacent property owner on Cross Lake on March 4. CM/Comm. Gold met with Oak Island HOA for property off Kissam Court.	Comm. Uribe and CM reviewing other proposals submitted by adjacent property owner. City to get appraisal on BOA building No update)
Charter School (CCA)	There has been infrastructure issues at Cornerstone for some time. The City owns the property and leases it to CCA. The City is responsible for replacing major systems at CCA according to the lease.	4/3/2017	CM	Ongoing	Capital Facility Plan complete. CCA considering purchase of property. Roofs are being patched, not replaced at this time. Letter was sent to CCA Board asking for joint meeting and other Board issues.	CCA Board and City Council to hold joint meeting (TBD). CM communicated with Consultant that the City was not interested in pursuing a land lease arrangement.
Strategic Plan	The City currently has no Strategic Plan. Strategic planning is the process to develop a vision of what the City would like in 10, 15, or 20 years, based on forecasted needs and conditions. It defines goals and objectives to achieve those goals. It is not the same as the Comp Plan	4/3/2017	Council/CM	Ongoing	Council to decide if it wants a Strategic Plan and then to set up a process for developing the plan. If Council moves forward, an outside consultant should be hired to contact the meetings, gather the information, conduct the surveys and develop the draft plan.	Strategic Planning Session tentatively scheduled for June
Municipal Code Update	The City Council contracted with a planner to update the municipal code. This process was not completed and needs to be completed. There have been significant code changes in the past few years that need to be in the code.	4/3/2017	CM/CC	Ongoing	Meet with consultant to determine what was done and what is left to do.	On-going

Comp Plan Updates	The comp plan is reviewed every 7 years to see if it needs to be updated. The City Council contracted with a planner to update the comprehensive plan.	3/1/2017	Council Planner CM	Ongoing	Meet with consultant to determine what was done and what is left to do.	On-going
Annexation	Council discussed the desire to annex contiguous property in order to build the tax base and possibly provide more commercial development in Belle Isle.	4/3/2017	Council CM	12/31/2017	Council determined the priority to annex.	CM to set up a series of community meetings to discuss annexations with residents.
Sustainability	Council discussed sustainability and energy initiatives.	4/3/2017	CM	12/31/2107	Look at LED lighting and Solar power for city facilities. Look at Community Garden (possibly at Wallace/Matchett)	Quotes received for solar on BIPD. Information received from CCA and sent to consultant for review.

Belle Isle Issues Log
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Forensic Audit	Council directed a forensic audit be conducted	17-Oct	CM/FD	9/30/2018	Auditor has list of questions for staff to answer. Conducted interviews. Delay in getting information from old system.	Staff reviewing recommendations. Agenda item for May 21
Parking	Council directed review and possible changes to parking ordinance. Focus on parking on grass and in front yards	6/19/2018	CM Code Enf Police	9/30/2018	Staff to review parking ordinances and BIMC.	Changes discussed at 2/5/19 meeting. Agenda item for 4/16/19.



BELLE ISLE POLICE DEPARTMENT

1521 NELA AVENUE, BELLE ISLE, FL 32089 * WWW.CITYOFBELLEISLEFL.ORG * TEL: 407-240-2473

TOTAL INCIDENTS BY DISTRICTS:	
TOTAL MONTHLY INCIDENTS	43
TOTAL MONTHLY JAIL	20
TOTAL MONTHLY NTA	1

D1	2
D2	5
D3	4
D4	21
D5	1
D6	0
D7	10

TOTAL YTD INCIDENTS	113
TOTAL YTD ARRESTS	34

KEY:
DOI:

EC= Exceptionally cleared

MARCH 2019 CASES

2019 CASES	ADDRESS	DIST	INCIDENT	DATE	TIME	STATUS	SYNOPSIS
19-600084	1853 MCCOY RD	D3	WARRANT	3/1/2019	2:24 PM		CONTACT AND ARREST
19-600085	REDACTED	D3	BATTERY DOMESTIC VIOLENCE	3/1/2019	1:28 PM	JAIL	PREGNANT VICTIM
19-600086	2121 MCCOY RD	D3	INFORMATION REPORT	3/1/2019	2:20 PM		MONEY DEPOSIT SCAM
19-600087	1919 MCCOY RD	D4	FOUND PROPERTY	3/2/2019	11:13 AM		DRUGS FOUND AND COLLECTED FOR DESTRUCTION
19-600088	6838 SEMINOLE AVE	D4	THEFT	3/3/2019	5:25 PM		REGISTRATION DECAL STOLEN
19-600089	5130 CONWAY RD	D3	FOUND PROPERTY	3/3/2019	10:09 PM		DRUGS SEIZED AND COLLECTED FOR DESTRUCTION
19-600090	2906 NELA AVE	D5	PETIT THEFT	3/4/2019	9:31 AM		STOLEN MAIL
19-600091	1881 WIND WILLOR RD	D3	SCHEME TO DEFRAUD	3/4/2019	7:38 PM		PERSON OPENING CELL PHONE PLANS IN ANOTHER'S NAME
19-600092	1936 MCCOY RD	D4	VEHICLE BURGLARY	3/5/2019	1:11 AM		ITEMS STOLEN FROM UNLOCKED VEHICLE
19-600093	3004 FLOWERTREE RD	D4	VEHICLE BURGLARY	3/5/2019	2:39 AM	JAIL	ITEMS STOLEN FROM UNLOCKED VEHICLE
19-600093		D4	2 ARRESTS			JAIL	
19-600094	2622 TRENTWOOD BLVD	D3	VEHICLE BURGLARY	3/5/2019	8:32 AM	JAIL	ITEMS STOLEN FROM UNLOCKED VEHICLE
19-600094		D3	2 ARRESTS			JAIL	
19-600095	2904 FLOWERTREE RD	D4	RESIDENTIAL BURGLARY	3/5/2019	9:03 AM	JAIL	BIKE STOLEN FROM CARPORT
19-600095		D4	2 ARRESTS			JAIL	
19-600096	2601 MCCOY RD	D4	VEHICLE BURGLARY	3/5/2019	8:56 AM	JAIL	ITEMS STOLEN FROM PARKING LOT
19-600096		D4	2 ARRESTS			JAIL	
19-600097	3255 MCCOY RD	D4	FAILURE TO RETURN	3/6/2019	8:48 AM	JAIL	RENTAL VEHICLE STOLEN
19-600098	3255 MCCOY RD	D4	FAILURE TO RETURN	3/6/2019	8:48 AM	JAIL	RENTAL VEHICLE STOLEN
19-600099	3255 MCCOY RD	D4	FAILURE TO RETURN	3/6/2019	8:48 AM		RENTAL VEHICLE STOLEN
19-600100	OAK RIDGE RD & WALTHAM AVE	D2	CAR ACCIDENT	3/6/2019	5:50 PM		FRONTAL COLLISION AS VEHICLE TURNED TO JOIN TRAFFIC
19-600101	HOFFNER AVE E OF MONET AVE	D7	CAR ACCIDENT	3/6/2019	6:07 PM		FOLLOWING TOO CLOSELY AT STOP
19-600102	PULLED IN ERROR	X	NO REPORT				NO REPORT
19-600103	4400 HOFFNER AVE	D7	WARRANT	3/7/2019	3:30 AM		CONTACT AND ARREST
19-600104	HOFFNER AVE & ST MARIE AVE	D7	POSSESSION OF CANNABIS <20g	3/10/2019	7:09 AM	NTA	TRAFFIC STOP, SPEEDING
19-600105	HOFFNER AVE W OF CONWAY RD	D7	DUI	3/10/2019	7:50 AM	JAIL	SUSPECT ASLEEP IN VEHICLE
19-600106	5585 AVOCADO LN	D2	INFORMATION REPORT	3/11/2019			REPOSSESSION BY OCSO
19-600107	2121 MCCOY RD	D4	POSSESSION OF COCAINE	3/12/2019	5:03 AM	JAIL	CONTACT AND ARREST
19-600108	REDACTED	D2	INFORMATION REPORT	3/13/2019	2:00 PM		INCIDENT INVOLVING JUVENILES
19-600109	REDACTED	D2	POSSESSION OF CONTROLLED SUBSTANCE	3/14/2019	9:24 AM	JAIL	INCIDENT INVOLVING JUVENILE
19-600110	3333 MCCOY RD	D4	FRAUD REPORT	3/14/2019	11:47 AM		CREDIT CARD FRAUD
19-600111	2121 MCCOY RD	D4	WARRANT ARREST	3/14/2019	8:05 PM		CONTACT AND ARREST
19-600112	REDACTED	D4	EXPLOITATION OF ELDERLY	3/15/2019	10:40 AM		ALLEGATION FOR INVESTIGATION
19-600113	2507 NORTH HIAWASSEE	X	DWLS	3/15/2019	10:08 PM	JAIL	DUI SATURATION PATROL-NOT IN CITY
19-600114	1705 PAM CIR	D4	INFORMATION REPORT	3/16/2019	12:57 AM		VERBAL ALTERCATION
19-600115	COLONIAL DR & MERCY DR	X	DWLS, HABITUAL OFFENDER	3/16/2019	1:24 AM	JAIL	DUI SATURATION PATROL-NOT IN CITY
19-600116	1936 MCCOY RD	D4	CRIMINAL MISCHIEF	3/16/2019	11:41 PM	DOI	DAMAGE TO VEHICLE, DECLINATION OF INTENT
19-600117	REDACTED	D7	BAKER ACT	3/18/2019	5:04 PM		SUICIDAL THREATS
19-600118	2121 MCCOY RD	D4	VEHICLE BURGLARY	3/19/2019	9:19 AM		ITEMS STOLEN FROM PARKING LOT
19-600119	4400 HOFFNER AVE	D7	CAR ACCIDENT	3/19/2019	6:38 PM		CRASH IN PARKING LOT
19-600120	REDACTED	D7	INJUNCTION SERVED	3/20/2019	12:00 PM		DOMESTIC SITUATION
19-600121	1900 JET PORT DR	D4	RECOVERED STOLEN VEHICLE	3/20/2019	7:39 AM		RETURNED TO OWNER
19-600122	HOFFNER AVE E. OF OAK ISLAND RD	D2	POSSESSION OF HASHISH OIL	3/21/2019	12:19 AM	JAIL	TRAFFIC STOP, SPEEDING
19-600123	HOFFNER AVE E. OF WANDSWORTH AVE	D7	NO VALID DL	3/21/2019	7:46 PM	JAIL	TRAFFIC STOP
19-600124	4400 HOFFNER AVE	D7	GRAND THEFT	3/23/2019	10:35 AM	JAIL	MONEY STOLEN FROM GYM MEMBER
19-600125	PULLED IN ERROR	X	NO REPORT				NO REPORT
19-600126	REDACTED	D4	DOMESTIC ABUSE	3/22/2019	4:40 PM	JAIL	CHILD ABUSE
19-600127	5180 CONWAY RD	D7	PETIT THEFT	3/22/2019	5:25 PM		BIKE STOLEN
19-600128	PULLED IN ERROR	X	NO REPORT				NO REPORT
19-600129	5275 JADE CIR	D1	INFORMATION REPORT	3/23/2019	12:30 PM		DOG BITE
19-600130	5384 JADE CIR	D1	BURGLARY	3/24/2019	10:48 PM		PERSON IN GARAGE, ITEMS STOLEN RECOVERED