



CITY OF BELLE ISLE, FL CITY COUNCIL MEETING

Held in City Hall Chambers 1600 Nela Avenue Belle Isle FL
Held the 1st and 3rd Tuesday of Every Month
Tuesday, August 01, 2023 * 6:30 PM

AGENDA

City Council Commissioners

Nicholas Fouraker, Mayor

Vice-Mayor – Beth Lowell, District 5

District 1 Commissioner – Ed Gold | District 2 Commissioner – Anthony Carugno | District 3 Commissioner – Karl Shuck | District 4 Commissioner – Randy Holihan | District 6 Commissioner – Stan Smith | District 7 Commissioner – Jim Partin

Welcome to the City of Belle Isle City Council meeting. Agendas and all backup material supporting each agenda item are available in the City Clerk's office or website at www.belleislefl.gov. If you are not on the agenda, please hand the City Clerk a completed yellow "Request to Speak" form. The Council is pleased to hear relevant comments and has set a three-minute limit. Rosenberg's Rules of Order guide the conduct of the meeting. Order and decorum will be preserved at all meetings. Personal, impertinent, or slanderous remarks are not permitted. Please silence all technology during the session. Thank you for participating in your City Government.

1. **Call to Order and Confirmation of Quorum**
2. **Invocation and Pledge to Flag** - Comm Gold, District 1
3. **Presentations**
 - a. Presentation by McDirmit Davis Tammy Campbell - Annual Comprehensive Financial Report (ACFR) YE September 30, 2022
4. **Consent Items** - These items are considered routine and previously discussed by the Council. One motion will adopt them unless a Council member requests before the vote on the motion to have an item removed from the consent agenda and considered separately.
 - a. Approval of the City Council meeting minutes - July 18, 2023
 - b. Approval of the City Council meeting minutes - July 26, 2023
5. **Citizen's Comments** - Persons desiring to address the Council must complete and provide the City Clerk a yellow "Request to Speak" form. When the Mayor recognizes you, state your name and address and direct all remarks to the Council as a body, not individual council members, 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 answered within a reasonable period following the meeting date.
6. **Unfinished Business**
 - a. Discussion on City Boat Dock Proposed Locations
 - b. Reallocation of the Remaining 2020 Bond Proceeds for Stormwater Use
 - c. Board and Committee Vacancies
7. **New Business**
 - a. Approval of ARPA Funding Allocations
 - b. Discussion and Attorney Opinion on Streaming/Video/Audio Process of City Meetings
 - c. Selection of City Manager Meeting Schedule - Round 2
8. **Attorney's Report**
9. **City Manager's Report**
 - a. Distribution of Budget Message and Proposed FY2023-2024 Budget - First Budget Workshop August 15, 2023
 - b. Informational - Plans for Cross Lake Project
 - c. Chiefs Report
 - d. Public Works Report
10. **Mayor's Report**
11. **Items from Council**
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 1

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

a.

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: Chief Grimm, Interim City Manager
Subject: Presentation of ACFR and Distribution of Budget and Budget Message

Background: The following presentations will be made to the Council:

- a. McDirmit Davis, the City's audit firm, will present the Annual Comprehensive Financial Report for the fiscal year ending 9/30/22.

- b. The City Manager will distribute the City's annual budget and budget message at the meeting. Per the Belle Isle Charter, on or before the first council meeting in August of each year, the city manager shall submit a budget for the ensuing fiscal year and an accompanying message. The following dates are scheduled for budget review, discussion, and adoption:
 - Budget Workshop 1– August 15, 2023, at 6:00 pm
 - Budget Workshop 2 – August 29, 2023, at 6:00 pm (if needed)
 - First Budget Hearing - September 5, 2023, at 6:30 pm
 - Second Public Budget Hearing and Adoption – September 19, 2023, at 6:30 pm

Staff Recommendation: None

Suggested Motion: None

Alternatives: None

Attachments: Annual Comprehensive Financial Report (FY ending 9/30/22)
FY2023-2024 Budget and Budget (To be distributed at the meeting).

City of Belle Isle, Florida

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended
September 30, 2022



Prepared by the
City of Belle Isle Finance Department



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CITY OF BELLE ISLE, FLORIDA
Annual Comprehensive
Financial Report

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022



PREPARED BY:
CITY OF BELLE ISLE, FLORIDA
FINANCE DEPARTMENT



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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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June 27, 2023

To the Honorable Mayor, Commissioners, and Citizens of the City of Belle Isle, Florida:

We are pleased to submit the Annual Comprehensive Financial Report of the City of Belle Isle, Florida, for the fiscal year ending September 30, 2022. State law requires that all general-purpose local governments publish, within nine months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited by auditing standards generally accepted in the United States, by a firm of licensed, certified public accountants. This report is issued pursuant to that requirement, as well as to provide transparency and accountability.

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 the information presented in this report. To provide a reasonable basis for making these representations, the management of the City of Belle Isle has established a comprehensive internal control framework that is designed both to protect the City'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 internal controls framework 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.

McDermitt Davis, LLC, a licensed, certified public accountant firm, has audited the City of Belle Isle's financial statements. 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, 2022, 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. Based upon the audit, the independent auditor concluded 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, 2022, 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 requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Belle Isle's MD&A can be found immediately following the independent auditors' report.

Profile of the City

The City of Belle Isle, Florida, a municipality incorporated in 1924, is in Central Florida in Orange County and is considered part of the Orlando-Kissimmee-Sanford Metropolitan Statistical Area (MSA). The City of Belle Isle is a primarily residential community founded by area residents to protect Lake Conway, the surrounding

chain of lakes, and the beautiful natural environment. The City currently occupies a total area of approximately 5.1 square miles, of which approximately 2.8 square miles is water, and is home to 7,032 residents, according to the 2020 US Census.

The City’s vision is “A safe, serene Florida community where families desire to reside, raise a family, enjoy our natural surroundings, excellent schools and quiet way of life.” This statement reflects what the City believes is, can, and should be the “ideal state” for the City. The City’s mission statement defines the City’s purpose and why it exists: “The City of Belle Isle continuously preserves our natural resources and enhances our quality of life through intelligent, inclusive leadership and outstanding municipal services.”

The City Council adopted a Strategic Plan in April 2020 under Resolution 20-05, which identified three (3) priority strategic goals to enhance the community which is: To Improve Communication and Relationships with All Stakeholders, Internally and Externally; To Maintain and Enhance City Infrastructure; and To Maximize All of the City’s Resources to Accomplish the Mission, Vision, and Goals Efficiently and Effectively.

The City of Belle Isle is empowered to levy a property tax on real and personal properties 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 City Council. Planned growth for the City includes those areas contiguous to the current city boundaries in the northwest and southwest areas.

Being on Lake Conway, one of Greater Orlando’s largest lakes, near the Orlando International Airport and other Orlando amenities, and having low property taxes make the City of Belle Isle one of Orange County’s most desirable communities.

The City of Belle Isle operates under a council-manager form of government. The legislative powers of the City are vested in the City Council, consisting of a non-voting mayor and seven commissioners, each representing one of the seven districts in the City. Although the City is divided by districts, the City Council is elected at large on a non-partisan basis. Commissioners serve three-year staggered terms, and the Mayor serves a three-year term. City Council is responsible, among other things, for passing ordinances and resolutions, adopting the budget, appointing committees, and hiring the City Manager, City Clerk, and City Attorney.

The City Manager is the city’s chief administrative officer responsible for carrying out the governing commission’s policies and ordinances, overseeing the government’s day-to-day operations, hiring City employees, and appointing the heads of various departments.

The City of Belle Isle provides a range of services, including general administration and support services; police and fire protection; solid waste and recycling collection; construction and maintenance of streets, sidewalks, and other infrastructure; planning and zoning; building permitting and inspections; code enforcement; and recreational activities and special events. Fire protection, building permitting, and solid waste and recycling collection are contracted. Orange County Utilities and Orlando Utilities Commission provides water and limited sanitary sewer services. Duke Energy provides electric service.

The annual budget is the foundation for the City of Belle Isle’s financial planning and control. To begin the budget process, City departments submit their departmental budgets to the Finance Director to use as a starting point for developing the proposed budget. The City Manager and Finance Director prepare and submit the proposed budget to the City’s Budget Advisory Committee. The City created the Budget Advisory

Committee to provide increased public accountability and elected officials monitoring the City’s fiscal position. The committee comprises seven citizens in the City representing each of the seven districts and approved by the City Council. The Budget Advisory Committee holds meetings to review and discuss the budget and capital expenditures and provides recommendations to the City Manager. Then, on or before the first council meeting in August, the City Manager submits the proposed budget to the City Council as required by the City Charter. As required by the Truth in Millage Act (TRIM), the City Council holds two public hearings on the proposed budget and millage rate in September. It adopts a final budget and millage rate by no later than September 30th, the close of the City of Belle Isle’s fiscal year.

The appropriated budget is prepared by fund and department. At any time during the fiscal year, the City Manager may make transfers of appropriations within a department. A resolution approved by the City Council is required to make transfers between funds or departments and for budget revisions that alter the total revenues, expenses, or reserves of any fund. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

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

Local Economy

Property and resale values have stabilized or increased compared to surrounding areas. The country’s commercial market values have spared Belle Isle because the City is primarily residential and has few commercial businesses. The City of Belle Isle continues to be vigilant and is committed to the needs of our infrastructure and service provision. The City has seen residential and commercial construction growth and anticipates it will continue. The City is thriving, and due to the desirability of lakefront living and the unique location of Belle Isle, the City continues to experience a significant influx of newer residents with substantial financial resources. Many are making major renovations to existing homes, but also older, smaller homes are being purchased and demolished and replaced with larger homes.

Long-Term Financial Planning

The City of Belle Isle strives to maintain low property tax rates while providing the same level of services and maintaining a healthy level of financial resources to guard its citizens against service disruption in the event of unexpected revenue shortfalls or unanticipated and extraordinary events such as hurricanes. At the end of this fiscal year, the City has an unassigned fund balance in the general fund of 42% of total general fund revenues. However, even with this surplus, identifying additional sustainable revenue sources for the general fund is still essential.

Since 2010, the City has effectively operated without a millage rate increase; however, the surge in inflation is beginning to put a strain on providing the services that the residents of Belle Isle have gotten used to over the past decade. As other governments begin showing signs of raising taxes, the City Council will have the decision to make if the City is to continue the trend of not raising the millage rate.

Long-term planning is becoming even more critical with the recent economic uncertainty. The five-year capital improvement plan remains essential to the City’s long-term planning process. By annually reviewing, updating, and adopting the capital improvement plan, the City can identify capital improvement projects,

identify and forecast funding sources, prioritize improvements based on funding available, and estimate a timeline for the completion of individual improvements. Among the City’s highest priorities, and to which a substantial portion of the five-year capital improvement plan is designated, are stormwater, drainage, and paving projects. However, with the receipt of ARPA funds, these one-time projects should be mostly completed.

Relevant Financial Policies

The City has established a comprehensive set of financial policies to protect the overall financial well-being of the City and provide the framework for sound financial oversight of the City’s operations.

The City has policies to govern the City budget and the transfer of appropriations and supplemental appropriations. The City maintains the goal of producing a balanced budget to achieve long-term financial stability for the community. Additionally, the City created the Budget Advisory Committee to enhance the transparency of the budget, address long-term fiscal sustainability, and assist the City with its financial and budgetary goals.

The City Manager and Finance Director work throughout the year to monitor the City’s financial activity and each month provides to the City Council a statement of revenues and expenditures and a complete check register. The same information is uploaded to the City’s transparency center on the website, Cleargov, as the City believes that the City’s financial information needs to be easy to access and understand and readily available to everyone.

It is the policy of the City and the will of the City Council to maintain a healthy general fund reserve. The City’s Budget Advisory Committee recommended maintaining a general fund balance reserve of 25% of revenues. Additionally, the City adopted an investment policy with the objective to invest funds in a manner that will provide the highest investment return with the maximum security while meeting the City’s daily cash flow demands and complying with all statutes governing the investment of City funds.

Major Initiatives

Cornerstone Charter Academy (CCA) and the City entered into a new lease agreement. As part of the new lease agreement, CCA will refinance the \$9 million from the 2012 bond issue, removing this debt from the City. This will allow the City to borrow funds to complete a new police station/EOC. The City will partner with CCA as they continue to expand their campus, which the City owns. A master plan for the expansion is complete, and both the City and CCA continue to work on the best way to achieve this, physically and fiscally.

The City continues to renovate its parks. The City constructed a new ADA-compatible deck and installed fencing at Swann Beach and installed fencing on Barby Lane. The City completed many sidewalk and resurfacing repairs this past year and plans to continue significant sidewalk repairs and resurfacing in 2023. Additionally, the City installed solar-powered rectangular rapid flashing beacons at Hoffner/Pleasure Island and Daetwyler/Seminole as well as an in-road solar-powered crosswalk LED flasher system at Daetwyler/Seminole.

The City continues to look to expand its boundaries’ through annexation to increase the tax base as well as acquire available real estate for future expansion of municipal facilities. The City will continue to look at acquisition of properties when it is advantageous to the City and its mission and vision.

The City made and continues to make needed improvements to its stormwater system, not only to control the street flooding that commonly occurs from downpours but also to keep the water quality of Lake Conway at the highest level. This last year the City began the Cove Drive and Sol Avenue reconstruction project.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the City of Belle Isle for its Annual Comprehensive Financial Report for the fiscal year ending September 30, 2021. This was the twenty-second consecutive year the City received this prestigious award.

The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Our current annual comprehensive financial report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report was made possible through the efficient, dedicated, and professional efforts of the Finance Department. The significant amount of year-end closing procedures required before the audit could only have been accomplished with much hard work and personal sacrifice. We would also like to express our appreciation to all other City departments who, although not extensively involved in year-end audit activities, contributed significantly by ensuring the accuracy and integrity of accounting information compiled throughout the year.

We especially thank the Mayor and each City Commissioner for their continued support and commitment to maintaining the City's financial integrity. The City can look forward to a secure financial future with their continued leadership.

Respectfully submitted,



Travis Grimm
Interim City Manager



Tracey Richardson
Finance Director

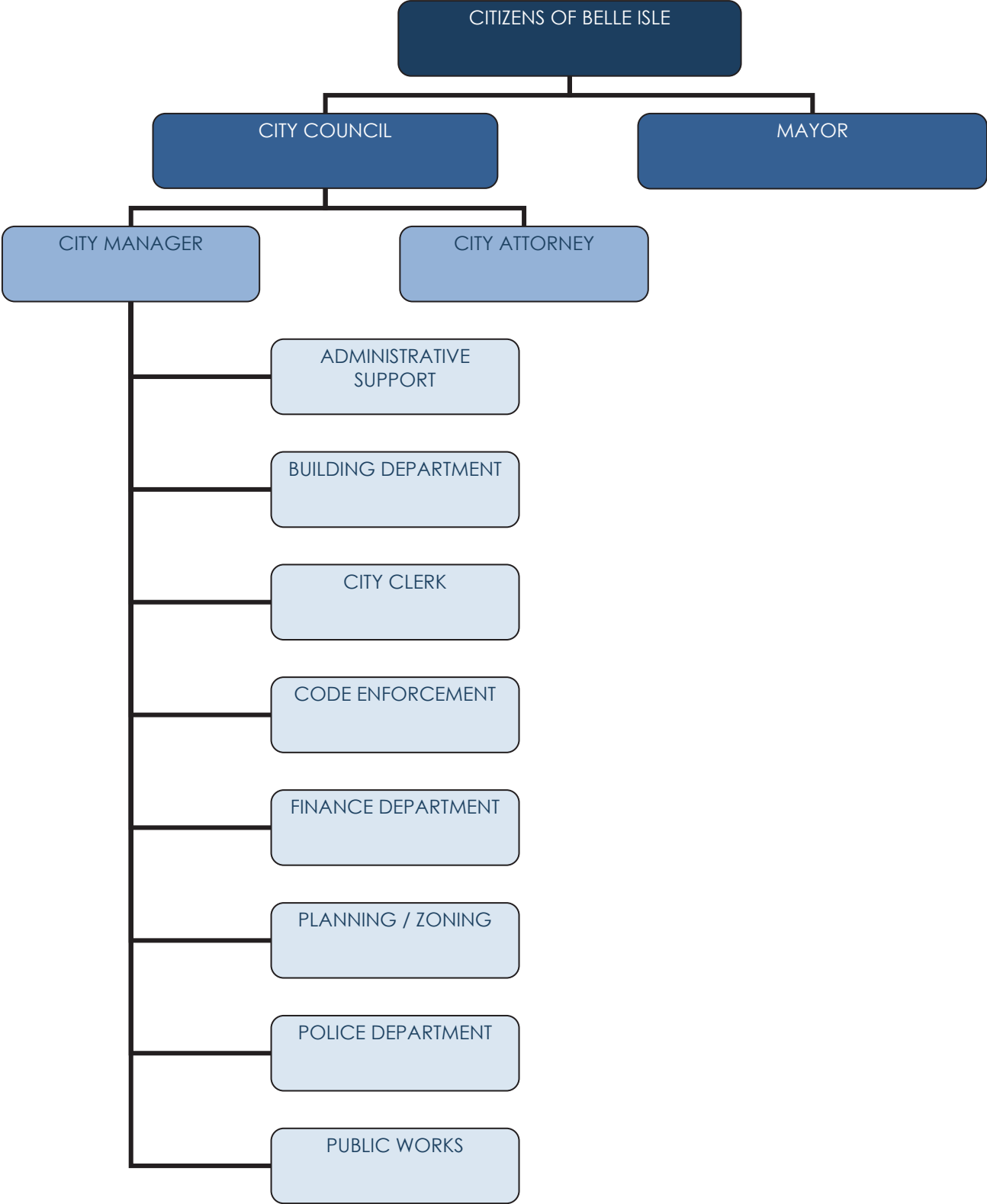
Elected Officials

Mayor	Honorable Nicholas Fouraker
District #1 City Commissioner	Ed Gold Jr.
District #2 City Commissioner	Anthony Carugno
District #3 City Commissioner	Karl Shuck
District #4 City Commissioner	Randy Holihan
District #5 City Commissioner	Beth Lowell
District #6 City Commissioner	Stanley Smith
District #7 City Commissioner	Jim Partin

City Officials

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

ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Belle Isle
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section contains the following subsections:

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

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commissioners
City of Belle Isle, Florida

Report on Audit of the Financial Statements

Opinions

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* (the "City"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the City, as of September 30, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. The combining and individual fund financial statements and schedules are presented for the 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.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical schedules but does not include the financial statements and our auditor’s report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 27, 2023 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

McDiarmid Davis

Orlando, Florida
June 27, 2023

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, 2022. 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 \$20,157,583 (net position). Of this amount, \$3,873,418 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$8,110,383.
- As of the close of the current fiscal year, the *City of Belle Isle's* governmental funds reported combined ending fund balances of \$4,698,512, a decrease of \$708,634 in comparison with the prior year. The general fund had an ending unassigned fund balance of \$3,696,533, which is 44% of total general fund expenditures.
- The *City of Belle Isle's* total debt is \$3,082,866 at September 30, 2022.

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 8 - 9 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 seven governmental funds - the General Fund, the Debt Service Fund, three special revenue funds, and two capital projects fund.

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, special revenue funds, and capital projects funds to demonstrate compliance with this budget and are presented as required supplementary information for the General Fund, Stormwater Fund, Debt Service Fund, Capital Projects Fund, and combining schedules for the nonmajor governmental funds.

The basic governmental fund financial statements can be found on pages 10-12 of this report.

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 \$20,157,583 at the close of the most recent fiscal year.

Statement of Net Position

	Governmental Activities	
	2022	2021
Current and other assets	\$ 24,526,139	\$ 8,744,032
Capital assets	18,708,483	18,128,684
Total assets	43,234,622	26,872,716
Long-term liabilities outstanding	3,247,593	11,486,357
Other liabilities	3,337,807	3,336,886
Total liabilities	6,585,400	14,823,243
Total deferred inflows of resources	16,491,639	2,273
Net Position:		
Net investment in capital assets	16,045,825	8,172,436
Restricted	238,340	785,388
Unrestricted	3,873,418	3,089,376
Total net position	\$ 20,157,583	\$ 12,047,200

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Eighty percent (80%) 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, \$238,340 (1%) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net position, \$3,873,418 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

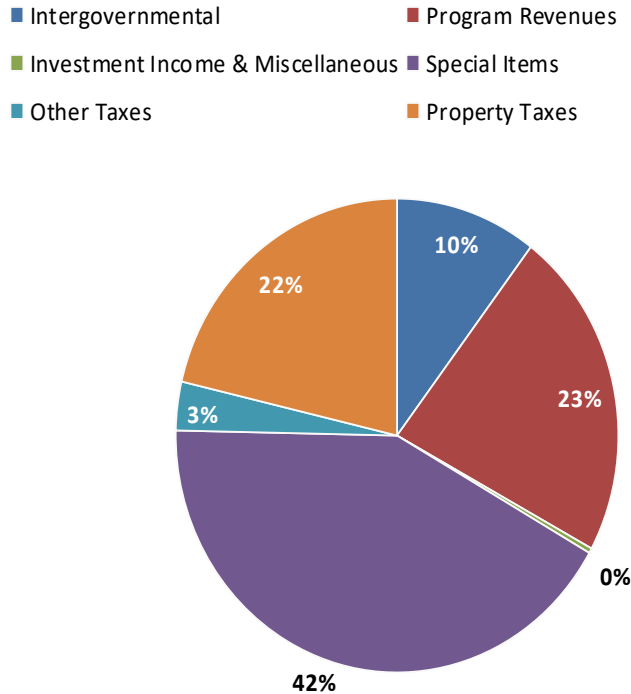
Governmental activities increased the *City of Belle Isle's* net position by \$8,110,383. Key elements of this increase are as follows:

Changes in Net Position

	Governmental Activities	
	2022	2021
Revenues:		
Program Revenues:		
Charges for services	\$ 3,062,702	\$ 2,728,384
Operating grants and contributions	888,901	596,427
Capital grants and contributions	29,563	11,786
	<u>3,981,166</u>	<u>3,336,597</u>
General Revenues:		
Property taxes	3,763,201	3,535,115
Franchise and utility taxes	585,835	560,621
Intergovernmental	1,823,413	1,447,019
Investment income and miscellaneous	60,676	49,794
Special items	7,421,327	22,441
	<u>13,654,452</u>	<u>5,614,990</u>
Total revenues	<u>17,635,618</u>	<u>8,951,587</u>
Expenses:		
General government	1,696,238	1,238,951
Public safety	4,672,622	4,108,254
Physical environment	2,543,679	2,451,847
Interest on long-term debt	612,696	579,866
Total expenses	<u>9,525,235</u>	<u>8,378,918</u>
Increase in Net Position	8,110,383	572,669
Net position, beginning	<u>12,047,200</u>	<u>11,474,531</u>
Net position, ending	<u>\$ 20,157,583</u>	<u>\$ 12,047,200</u>

Program revenues increased by \$644,569 primarily due to red light camera revenue and ARPA revenue recognized in 2022. On the expense side, expenses increased \$1,146,317 primarily due to ARPA expenses, depreciation on capital assets placed in service in 2022, and benefits costs for employees.

Revenues by Source - Governmental Activities



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 increased by \$825,672 primarily due to the increased ARPA revenue, red light camera revenue, and the increase in state shared revenues.

The debt service fund balance decreased by \$1,263,741 primarily due to the payoff of the Series 2012 Bonds.

The stormwater fund balance decreased by \$233,310 primarily due to increase in infrastructure project costs taken on during the year.

The capital improvements fund balance decreased by \$11,660 primary due to minor expenses incurred for professional services.

General Fund Budgetary Highlights

Difference between original General Fund budget and the final amended General Fund budget resulted in a \$568,493 increase in expenditures during the current year due to increased roads and streets and general government expenditures.

During the fiscal 2022 year, actual revenues were more than budgeted revenues in the General Fund by approximately \$633,000. Also, expenditures less than budgeted by approximately \$278,000 primarily due to reduced operating costs in public safety.

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, 2022, amounts to \$18,708,483 (net of accumulated depreciation), as detailed below. The total increase in City's total capital assets for the current fiscal year was \$579,799 (a 3% increase in total capital assets).

**Capital Assets
(Net of Depreciation)**

	Governmental Activities	
	2022	2021
Land	\$ 3,499,595	\$ 3,499,595
Buildings	6,674,986	6,897,896
Improvements	2,063,462	1,583,020
Machinery and equipment	663,991	851,699
Intangibles	10,002	15,154
Infrastructure	5,253,545	5,251,538
Leases	325,394	-
Construction in progress	217,508	29,782
Total	\$ 18,708,483	\$ 18,128,684

Additional information on the *City of Belle Isle's* capital assets can be found in Note 7 of this report.

Long-Term Debt - At the end of the current fiscal year, the *City of Belle Isle* had total debt outstanding of \$3,082,866. This debt includes Charter School Lease Revenue Bonds, which are nonrecourse and were cancelled during the year, and Capital Improvement Revenue Note. Additional information on long-term debt can be found in Note 10 of this report.

Long-Term Debt

	Governmental Activities	
	2022	2021
Note payable	\$ 2,341,573	\$ 2,447,944
Bonds payable	405,000	8,900,000
Lease liability	336,293	-
Total	\$ 3,082,866	\$ 11,347,944

Next Year's Budget and Rates

During the current fiscal year, the fund balance in the general fund increased to \$4,023,928 and \$325,370 of this balance was appropriated for expenditure in Fiscal Year 2023.

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 Director, *City of Belle Isle*, 1600 Nela Avenue, Belle Isle, FL 32809.

Basic Financial Statements

	<u>Primary Government</u>
	<u>Governmental</u>
	<u>Activities</u>
Assets:	
Cash	\$ 7,829,491
Investments	36,140
Due from other governments	168,663
Lease receivable	16,489,820
Prepaid items	2,025
Capital Assets:	
Not being depreciated	3,717,103
Being depreciated, net	14,991,380
Total assets	<u>\$ 43,234,622</u>
Liabilities:	
Accounts payable	292,267
Accrued liabilities	21,263
Deposits	9,720
Due to other governments	7,055
Unearned revenue	3,007,502
Noncurrent Liabilities:	
Due within one year	335,879
Due in more than one year	2,911,714
Total liabilities	<u>6,585,400</u>
Deferred Inflows:	
Deferred credit on debt refunding	1,819
Deferred inflows - leases	16,489,820
Total deferred inflows of resources	<u>16,491,639</u>
Net Position:	
Net investment in capital assets	16,045,825
Restricted for:	
Debt service	104,058
Capital projects	114,758
Public safety	19,524
Unrestricted	3,873,418
Total net position	<u>\$ 20,157,583</u>

Functions/Programs	Expenses	Program Revenue			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary Governmental Activities
Primary Government:					
Governmental Activities:					
General government	\$ 1,696,238	\$ -	\$ 618,678	\$ -	\$ (1,077,560)
Public safety	4,672,622	755,789	31,857	29,563	(3,855,413)
Physical environment	2,543,679	1,273,305	238,366	-	(1,032,008)
Interest on long-term debt	612,696	1,033,608	-	-	420,912
Total governmental activities	9,525,235	3,062,702	888,901	29,563	(5,544,069)
Total primary government	\$ 9,525,235	\$ 3,062,702	\$ 888,901	\$ 29,563	(5,544,069)
General Revenues and special item:					
Taxes:					
Property taxes					3,763,201
Franchise and utility taxes					585,835
Intergovernmental					1,823,413
Unrestricted investment earnings					8,351
Miscellaneous					52,325
Gain on sale of capital assets					129,562
Gain on bond cancellation					7,291,765
Total general revenues and special item					13,654,452
Change in net position					8,110,383
Net position, beginning					12,047,200
Net position, ending					\$ 20,157,583

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Stormwater Fund</u>	<u>Capital Improvements Fund</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Assets:						
Cash and cash equivalents	\$ 6,252,574	\$ 158,894	\$ 833,528	\$ 430,441	\$ 154,054	\$ 7,829,491
Investments	36,140	-	-	-	-	36,140
Due from other funds	53,911	-	-	-	-	53,911
Due from other governments	168,663	-	-	-	-	168,663
Lease receivable	16,489,820	-	-	-	-	16,489,820
Prepaid items	2,025	-	-	-	-	2,025
Total assets	\$ 23,003,133	\$ 158,894	\$ 833,528	\$ 430,441	\$ 154,054	\$ 24,580,050
Liabilities:						
Accounts payable	\$ 183,993	\$ 925	\$ 107,349	\$ -	\$ -	\$ 292,267
Accrued liabilities	21,263	-	-	-	-	21,263
Due to other funds	-	53,911	-	-	-	53,911
Due to other governments	7,055	-	-	-	-	7,055
Unearned revenue	2,267,354	-	740,148	-	-	3,007,502
Deposits	9,720	-	-	-	-	9,720
Total liabilities	2,489,385	54,836	847,497	-	-	3,391,718
Deferred inflows						
Deferred inflows - leases	16,489,820	-	-	-	-	16,489,820
Fund Balances:						
Nonspendable	2,025	-	-	-	-	2,025
Restricted for:						
Debt service	-	104,058	-	-	-	104,058
Capital projects	-	-	-	430,441	-	430,441
Transportation impacts	-	-	-	-	114,757	114,757
Law enforcement education	-	-	-	-	19,524	19,524
Assigned for:						
Equipment replacement	-	-	-	-	19,773	19,773
Subsequent year's expenditure	325,370	-	-	-	-	325,370
Unassigned	3,696,533	-	(13,969)	-	-	3,682,564
Total fund balances	4,023,928	104,058	(13,969)	430,441	154,054	4,698,512
Total Liabilities, Deferred Inflows and Fund Balances	\$ 23,003,133	\$ 158,894	\$ 833,528	\$ 430,441	\$ 154,054	

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	18,708,483
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	(3,249,412)
Net position of governmental activities	\$ 20,157,583

City of Belle Isle, Florida
Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended September 30, 2022

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Stormwater Fund</u>	<u>Capital Improvements Fund</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Revenues:						
Taxes:						
Property taxes	\$ 3,763,201	\$ -	\$ -	\$ -	\$ -	\$ 3,763,201
Franchise and utility	585,835	-	-	-	-	585,835
Licenses and permits	182,088	-	-	-	-	182,088
Intergovernmental	2,741,877	-	-	-	-	2,741,877
Charges for services	889,635	1,033,928	411,665	-	-	2,335,228
Impact fees	-	-	-	-	2,862	2,862
Fines and forfeitures	537,512	-	-	-	5,012	542,524
Investment income	1,063	4,259	758	-	2,271	8,351
Miscellaneous	52,325	-	-	-	-	52,325
Total revenues	<u>8,753,536</u>	<u>1,038,187</u>	<u>412,423</u>	<u>-</u>	<u>10,145</u>	<u>10,214,291</u>
Expenditures:						
Current:						
General government	1,373,037	-	-	11,660	-	1,384,697
Public safety	4,909,751	-	-	-	2,240	4,911,991
Physical environment	1,835,852	690,671	645,733	-	33,500	3,205,756
Debt Service:						
Principal	258,227	1,108,235	-	-	-	1,366,462
Interest and other charges	112,232	503,022	-	-	-	615,254
Total expenditures	<u>8,489,099</u>	<u>2,301,928</u>	<u>645,733</u>	<u>11,660</u>	<u>35,740</u>	<u>11,484,160</u>
Excess (deficiency) of revenues over expenditures	<u>264,437</u>	<u>(1,263,741)</u>	<u>(233,310)</u>	<u>(11,660)</u>	<u>(25,595)</u>	<u>(1,269,869)</u>
Other Financing Sources (Uses):						
Sale of general capital assets	168,086	-	-	-	-	168,086
Leases issued	393,149	-	-	-	-	393,149
Total other financing sources	<u>561,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>561,235</u>
Net change in fund balances	<u>825,672</u>	<u>(1,263,741)</u>	<u>(233,310)</u>	<u>(11,660)</u>	<u>(25,595)</u>	<u>(708,634)</u>
Fund balances, beginning	<u>3,198,256</u>	<u>1,367,799</u>	<u>219,341</u>	<u>442,101</u>	<u>179,649</u>	<u>5,407,146</u>
Fund balances, ending	<u>\$ 4,023,928</u>	<u>\$ 104,058</u>	<u>\$ (13,969)</u>	<u>\$ 430,441</u>	<u>\$ 154,054</u>	<u>\$ 4,698,512</u>

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

Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds \$ (708,634)

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	\$ 1,796,269	
Depreciation	<u>(1,177,946)</u>	618,323

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. (38,524)

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.

Leases issued	\$ (393,149)	
Gain on bond cancellation	7,291,765	
Principal repayments	<u>1,366,462</u>	8,265,078

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	\$ (28,418)	
Amortization of premium	2,104	
Amortization of deferred credit on refunding	<u>454</u>	<u>(25,860)</u>

Change in Net Position of Governmental Activities \$ 8,110,383

Notes to Financial Statements

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 within 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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Stormwater Special Revenue Fund - is used to account for stormwater management operations and related capital improvements.

Capital Improvements Capital Projects Fund - is used to account for the use of the proceeds of the Capital Improvement Revenue Note, Series 2020, for the acquisition of land and the construction of improvements as allowed by the Note.

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.

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.

Capital equipment replacement capital projects fund - is used to set aside funds for future equipment replacement.

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 operates 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.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." All receivables are shown net of an allowance for uncollectibles.

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 \$5,000 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 six (6) months of continuous employment. 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.

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 assets 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, 2022.

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 assets 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 two items that qualify for reporting in this category, a deferred credit on debt refunding, and deferred inflows of leases. The deferred credit on debt refunding 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

New GASB Statements Implemented

In fiscal year 2022, the City has implemented GASB Statement No. 87, *Leases*. The statement requires the City to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the contract's payment provisions. Furthermore, a lessee is required to recognize a lease liability and a right to use the leased asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, in doing so, enhancing the relevance and consistency of information about the City's leasing activities. As a result of implementation, the City increased beginning receivable and deferred inflow balances in the General Fund \$16,489,820.

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	\$	405,000
Add: Issuance premium (to be amortized over life of debt)		8,413
Add: Deferred credit on refunding (to be amortized over life of debt)		1,819
Note payable		2,341,573
Lease liability		336,293
Compensated absences		156,314
	<u>\$</u>	<u>3,249,412</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

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.

Expenditures in Excess of Appropriations

The debt service of the General Fund and Debt Service Fund contained expenditures in excess of appropriations for the fiscal year ended September 30, 2022.

Budgetary Basis of Accounting

The General Fund budget is prepared on a budgetary basis, where the City does not budget for capital outlay expenditures and other financing sources related to the acquisition of assets through leases.

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The following adjustments were necessary to convert General Fund expenditures and other financing sources (uses) on the GAAP basis to the budgetary basis:

	Expenditures	Other Financing Sources (Uses)
GAAP basis	\$ 8,489,099	\$ 561,235
Nonbudgeted capital lease transactions	(393,149)	(393,149)
Budgetary basis	<u>\$ 8,095,950</u>	<u>\$ 168,086</u>

NOTE 4 CASH AND INVESTMENTS

Following are the components of the City's cash and investments at September 30, 2022:

Cash	\$ 7,829,491
Investments	36,140
	<u>\$ 7,865,631</u>

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.

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 prices 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.

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

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, 2022, 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, 2022 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	\$ 36,140	AAAm	21 days

Credit Risk

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

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, 2022, 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, 2022, 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 RECEIVABLES

In accordance with the City's implementation of GASB Statement No. 87, *Leases*, the City's lease receivable is measured at the present value of lease payments expected to be received during the lease term. The receivables totaling \$16,489,820 are reported as deferred inflows of resources in the governmental activities statement of net position and general fund balance sheet. See Note 14 Leases for further information.

NOTE 6 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, 2022, 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 \$4,919,491, before discount, additionally each year from the present assessed valuation of \$878,763,046 before the limit is reached.

NOTE 7 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases/ Transfers</u>	<u>Decreases/ Transfers</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 3,499,595	\$ -	\$ -	\$ 3,499,595
Construction in progress	29,782	217,508	(29,782)	217,508
Total capital assets, not being depreciated	<u>3,529,377</u>	<u>217,508</u>	<u>(29,782)</u>	<u>3,717,103</u>
Capital Assets, Being Depreciated:				
Buildings	8,966,928	-	-	8,966,928
Improvements	2,703,460	660,243	-	3,363,703
Machinery & equipment	2,167,630	63,782	(561,117)	1,670,295
Intangibles	61,287	-	-	61,287
Infrastructure	10,488,302	491,369	-	10,979,671
Leased equipment	-	393,149	-	393,149
Total capital assets being depreciated	<u>24,387,607</u>	<u>1,608,543</u>	<u>(561,117)</u>	<u>25,435,033</u>
Less Accumulated Depreciation for:				
Buildings	(2,069,032)	(222,910)	-	(2,291,942)
Improvements	(1,120,440)	(179,801)	-	(1,300,241)
Machinery & equipment	(1,315,931)	(212,966)	522,593	(1,006,304)
Intangibles	(46,133)	(5,152)	-	(51,285)
Infrastructure	(5,236,764)	(489,362)	-	(5,726,126)
Leased equipment	-	(67,755)	-	(67,755)
Total accumulated depreciation	<u>(9,788,300)</u>	<u>(1,177,946)</u>	<u>522,593</u>	<u>(10,443,653)</u>
Total capital assets being depreciated, net	<u>14,599,307</u>	<u>430,597</u>	<u>(38,524)</u>	<u>14,991,380</u>
Governmental activities capital assets, net	<u>\$ 18,128,684</u>	<u>\$ 648,105</u>	<u>\$ (68,306)</u>	<u>\$ 18,708,483</u>

NOTE 7 CAPITAL ASSETS (CONTINUED)

Depreciation and amortization of leased assets was charged to functions/programs of the City as follows:

Governmental Activities:

General government	\$ 291,954
Public safety	114,499
Public safety- leased equipment	67,755
Physical environment	<u>703,738</u>
Total depreciation expense, governmental activities	<u>\$ 1,177,946</u>

NOTE 8 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 the first full month from date of hire. As soon as an employee is eligible to participate in the plan, contributions are made by the City. Under this plan, the City contributes 17.5% of eligible wages for police officers and 14% 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, 2022, there were 33 participants in the plan.

During the year ended September 30, 2022, the City contributed \$323,689 to the plan and forfeitures of \$5,011 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, 2022, there were 17 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 9 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 10 LONG-TERM DEBT

Long-term debt activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Revenue bonds	\$ 8,900,000	\$ -	\$ (8,495,000)	\$ 405,000	\$ 95,000
Unamortized premium	10,517	-	(2,104)	8,413	-
Revenue note	2,447,944	-	(106,371)	2,341,573	108,584
Lease liability	-	393,149	(56,856)	336,293	116,664
Compensated absences	127,896	156,314	(127,896)	156,314	15,631
	<u>\$ 11,486,357</u>	<u>\$ 549,463</u>	<u>\$ (8,788,227)</u>	<u>\$ 3,247,593</u>	<u>\$ 335,879</u>

Revenue Bonds - Public Offering

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. In the event of default, the lender may declare all principal and accrued interest to be due and payable immediately.

Total principal and interest remaining on the Series 2016 Bonds as of September 30, 2022 is \$427,438. For the year ended September 30, 2022, total principal and interest paid was \$107,425.

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 14 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. In the event of default, the bondholders may declare all principal and accrued interest to be due and payable immediately. Additionally, the bond trustee may terminate the charter school lease and re-let the property to another tenant.

As of September 30, 2022, Charter School Lease Revenue Bonds, Series 2012 were redeemed and a gain on bond cancellation of \$7,291,765 was recognized for the portion of outstanding bonds redeemed by the Charter Schools. For the year ended September 30, 2022, principal and interest paid was \$8,903,025 and total pledged revenue for the year was \$1,033,608.

Revenue Notes - Direct Borrowing

On September 25, 2020, the City issued \$2,551,281 of Capital Improvement Revenue Notes, Series 2020 with an interest rate of 2.08%. The proceeds of the Note are to be used to finance the costs of acquisition and improvement of property located within the City of Belle Isle for a future purpose. Additionally, funds may be used for stormwater improvements within the City. The \$2,551,281 loan is secured by a covenant to appropriate in the annual budget the amount of non-ad valorem revenues to satisfy repayment and that the loan shall only be used for payment of the costs of the projects. In the event of default, the lender may declare all principal and accrued interest to be due and payable immediately.

Total principal and interest remaining on the 2020 Note as of September 30, 2022 is \$2,831,194. For the year ended September 30, 2022, total principal and interest paid was \$157,288.

NOTE 10 LONG-TERM DEBT (CONTINUED)

Revenue bonds and revenue note outstanding at year end are as follows:

Governmental Activities	Interest Rates and Dates	Maturity	Original Amount	Balance September 30, 2022
Charter school lease revenue Bonds, Series 2012	5.50% - 6.00% (4/1 & 10/1)	10/1/2042	\$ 9,625,000	\$ -
FMLC refunding revenue Bonds, Series 2016	2.00% - 4.00% (4/1 & 10/1)	10/1/2026	\$ 935,000	405,000
Total revenue bond				405,000
Capital improvement revenue Note, Series 2020	2.08% (4/1 & 10/1)	10/1/2040	\$ 2,551,281	2,341,573
Total				\$ 2,746,573

Annual debt service requirements to maturity are as follows:

Year Ending September, 30	Revenue Notes		Revenue Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 108,584	\$ 48,705	\$ 95,000	\$ 8,625
2024	110,842	46,446	100,000	6,725
2025	113,148	44,141	105,000	4,725
2026	115,501	41,787	105,000	2,363
2027	117,904	39,385	-	-
2028 - 2032	627,342	159,100	-	-
2033 - 2037	695,356	91,087	-	-
2038 - 2042	452,896	18,970	-	-
	\$ 2,341,573	\$ 489,621	\$ 405,000	\$ 22,438

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 6.25% (6.75% at September 30, 2022). Repayment terms are interest only due monthly with maturity date of October 19, 2023. The line of credit is unsecured. At September 30, 2022, the City had no balance outstanding and \$750,000 available on the line of credit to draw down.

Leases

The City has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The City has entered into a master lease agreement on March 14, 2018, to lease vehicles. Individual lease terms range from 12 to 36 months, however, only the leases with 36 month terms have been recognized as other than short-term leases. These leases require 36 monthly payments ranging from \$615.69 to \$1,200.22. There are no variable payment components of the leases. The lease liability is measured at a discount rate of 2%, which is the City's incremental borrowing rate. As a result of the lease, the City has recorded a right to use asset with a net book value of \$325,394 as of September 30, 2022.

NOTE 10 LONG-TERM DEBT (CONTINUED)

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

<u>Year Ending September, 30</u>	<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 116,664	\$ 68,428
2024	147,958	37,134
2025	71,671	7,671
	<u>\$ 336,293</u>	<u>\$ 113,233</u>

NOTE 11 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 12 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 13 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 10 & 14). 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 14 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. The City received rent of \$1,033,608 during the year ended September 30, 2022.

In October 2021, the lease agreement was modified as a result of the bond payoff. The new agreement is a thirty-seven year lease, effective on the bond payoff date for the use of the City owned charter school buildings. Under the new lease agreement, an initial lease receivable was recorded in the amount of \$16,489,820. The lessee is required to make annual payments of \$334,827. The annual payments are subject to an annual CPI increase, not to exceed 2% per annum. The lease has an interest rate of 0%. As of September 30, 2022, the value of the lease receivable and deferred inflows of resources is \$16,489,820 and the City has not recognized lease revenue during the fiscal year under the revised lease agreement.

NOTE 14 LEASE AGREEMENT (CONTINUED)

Total minimum future lease payments to be received by the City are as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
2023	\$ 334,827
2024	339,008
2025	343,272
2026	347,621
2027	352,057
2028 - 2032	1,830,000
2033 - 2037	1,955,000
2038 - 2042	2,100,608
2043 - 2047	2,311,126
2048 - 2052	2,551,675
2053 - 2057	2,817,260
2058 - 2059	1,207,366
	<u>\$ 16,489,820</u>

Following is a schedule of approximate cost and accumulated depreciation of capital assets under leases:

Land, buildings, and equipment	\$ 9,041,456
Accumulated depreciation	<u>(2,037,673)</u>
Capital assets held for lease	<u>\$ 7,003,783</u>

Required Supplementary Information

City of Belle Isle, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
 Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 3,684,899	\$ 3,684,899	\$ 3,763,201	\$ 78,302
Franchise fees and utility taxes	504,500	531,165	585,835	54,670
Licenses and permits	176,900	176,900	182,088	5,188
Intergovernmental	2,180,693	2,311,137	2,741,877	430,740
Fines and forfeitures	417,500	487,500	537,512	50,012
Charges for services	829,010	881,395	889,635	8,240
Investment income	500	500	1,063	563
Miscellaneous	28,000	47,004	52,325	5,321
Total revenues	7,822,002	8,120,500	8,753,536	633,036
Expenditures:				
Current:				
General Government:				
Legislative	51,000	61,536	56,989	4,547
Executive	3,300	3,300	2,039	1,261
Finance and administrative	515,053	549,141	537,752	11,389
Other general government	527,500	848,396	776,257	72,139
Total general government	1,096,853	1,462,373	1,373,037	89,336
Public Safety:				
Law enforcement	2,942,737	2,961,893	2,762,770	199,123
Fire control	1,760,054	1,753,834	1,753,832	2
Total public safety	4,702,791	4,715,727	4,516,602	199,125
Physical Environment:				
Roads and streets	1,077,525	1,240,854	1,148,221	92,633
Solid waste disposal	690,000	690,000	687,631	2,369
Total physical environment	1,767,525	1,930,854	1,835,852	95,002
Debt Service:				
Principal	183,000	201,372	258,227	(56,855)
Interest	55,000	63,336	112,232	(48,896)
Total debt service	238,000	264,708	370,459	(105,751)
Total expenditures	7,805,169	8,373,662	8,095,950	277,712
Excess (deficiency) of revenues over expenditures	16,833	(253,162)	657,586	910,748
Other Financing Sources (Uses):				
Sale of general capital assets	-	168,086	168,086	-
Total other financing sources (uses)	-	168,086	168,086	-
Net change in fund balance	16,833	(85,076)	825,672	910,748
Fund balance, beginning	3,198,256	3,198,256	3,198,256	-
Fund balance, ending	\$ 3,215,089	\$ 3,113,180	\$ 4,023,928	\$ 910,748

City of Belle Isle, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Stormwater Fund
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,314,397	\$ 301,079	\$ -	\$ (301,079)
Charges for services	405,341	405,341	411,665	6,324
Investment income	500	500	758	258
Total revenues	1,720,238	706,920	412,423	(294,497)
Expenditures:				
Current:				
Physical environment	1,463,750	744,509	645,733	98,776
Debt Service:				
Principal	19,000	-	-	-
Interest	9,100	-	-	-
Capital Outlay	-	-	-	-
Total expenditures	1,491,850	744,509	645,733	98,776
Excess (deficiency) of revenues over expenditures	228,388	(37,589)	(233,310)	(195,721)
Net change in fund balance	228,388	(37,589)	(233,310)	(195,721)
Fund balance, beginning	219,341	219,341	219,341	-
Fund balance, ending	\$ 447,729	\$ 181,752	\$ (13,969)	\$ (195,721)

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.

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**Combining and Individual Fund
Statements and Schedules**

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.

Capital Improvement Fund

This fund was established to account for the use of the proceeds of the Capital Improvement Revenue Note, Series 2020, for the acquisition of land and the construction of improvements as allowed by the Note.

City of Belle Isle, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Debt Service Fund
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 1,037,341	\$ 1,026,141	\$ 1,033,928	\$ 7,787
Investment income	-	-	4,259	4,259
Total revenues	1,037,341	1,026,141	1,038,187	12,046
Expenditures:				
Current:				
Physical environment	719,173	701,475	690,671	10,804
Debt Service:				
Principal	185,000	185,000	1,108,235	(923,235)
Interest	515,000	515,000	503,022	11,978
Total expenditures	1,419,173	1,401,475	2,301,928	(900,453)
Excess (deficiency) of revenues over expenditures	(381,832)	(375,334)	(1,263,741)	(888,407)
Net change in fund balance	(381,832)	(375,334)	(1,263,741)	(888,407)
Fund balance, beginning	1,367,799	1,367,799	1,367,799	-
Fund balance, ending	\$ 985,967	\$ 992,465	\$ 104,058	\$ (888,407)

City of Belle Isle, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Capital Improvement Fund
 Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
General government:	-	11,660	11,660	-
Capital outlay	442,100	-	-	-
Total expenditures	442,100	11,660	11,660	-
Excess (deficiency) of revenues over expenditures	(442,100)	(11,660)	(11,660)	-
Net change in fund balance	(442,100)	(11,660)	(11,660)	-
Fund balance, beginning	442,101	442,101	442,101	-
Fund balance, ending	\$ 1	\$ 430,441	\$ 430,441	\$ -

Nonmajor Special Revenue Funds

**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.

**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.

Nonmajor Capital Projects Fund

**Capital Equipment Replacement
Fund**

This fund is used to account for replacements of capital equipment used by the city.

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	Transportation Impact Fee	Law Enforcement Education	Total Special Revenue Funds	Capital Equipment Replacement Fund	
Assets:					
Cash and cash equivalents	\$ 114,757	\$ 19,524	\$ 134,281	\$ 19,773	\$ 154,054
Total assets	<u>\$ 114,757</u>	<u>\$ 19,524</u>	<u>\$ 134,281</u>	<u>\$ 19,773</u>	<u>\$ 154,054</u>
Fund Balances:					
Restricted for:					
Transportation impacts	114,757	-	114,757	-	114,757
Law enforcement education	-	19,524	19,524	-	19,524
Assigned	-	-	-	19,773	19,773
Total fund balances	<u>114,757</u>	<u>19,524</u>	<u>134,281</u>	<u>19,773</u>	<u>154,054</u>
Total liabilities and fund balances	<u>\$ 114,757</u>	<u>\$ 19,524</u>	<u>\$ 134,281</u>	<u>\$ 19,773</u>	<u>\$ 154,054</u>

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

Nonmajor Governmental Funds

Year Ended September 30, 2022

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	Transportation Impact Fee	Law Enforcement Education	Total Special Revenue Funds	Capital Equipment Replacement Fund	
Revenues:					
Impact fees	\$ 2,862	\$ -	\$ 2,862	\$ -	\$ 2,862
Fines and forfeitures	-	5,012	5,012	-	5,012
Investment earnings	757	757	1,514	757	2,271
Total revenues	3,619	5,769	9,388	757	10,145
Expenditures:					
Current:					
Public safety	-	2,240	2,240	-	2,240
Physical environment	33,500	-	33,500	-	33,500
Total expenditures	33,500	2,240	35,740	-	35,740
Excess (deficiency) of revenues over expenditures	(29,881)	3,529	(26,352)	757	(25,595)
Net change in fund balances	(29,881)	3,529	(26,352)	757	(25,595)
Fund balances, beginning	144,638	15,995	160,633	19,016	179,649
Fund balances, ending	\$ 114,757	\$ 19,524	\$ 134,281	\$ 19,773	\$ 154,054

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, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Impact fees	\$ -	\$ -	\$ 2,862	\$ 2,862
Investment income	500	500	757	257
Total revenues	500	500	3,619	3,119
Expenditures:				
Current:				
Physical environment	55,100	39,600	33,500	6,100
Total expenditures	55,100	39,600	33,500	6,100
Excess (deficiency) of revenues over expenditures	(54,600)	(39,100)	(29,881)	(2,981)
Net change in fund balance	(54,600)	(39,100)	(29,881)	(2,981)
Fund balance, beginning	144,638	144,638	144,638	-
Fund balance, ending	\$ 90,038	\$ 105,538	\$ 114,757	\$ (2,981)

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual - Law Enforcement Education Fund

Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 1,500	\$ 1,500	\$ 5,012	\$ 3,512
Investment income	500	500	757	257
Total revenues	2,000	2,000	5,769	3,769
Expenditures:				
Current:				
Public safety	6,000	6,000	2,240	3,760
Total expenditures	6,000	6,000	2,240	3,760
Excess (deficiency) of revenues over expenditures	(4,000)	(4,000)	3,529	7,529
Net change in fund balance	(4,000)	(4,000)	3,529	7,529
Fund balance, beginning	15,995	15,995	15,995	-
Fund balance, ending	\$ 11,995	\$ 11,995	\$ 19,524	\$ 7,529

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual - Capital Equipment Replacement Fund

Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 500	\$ 500	\$ 757	\$ 257
Total revenues	<u>500</u>	<u>500</u>	<u>757</u>	<u>257</u>
Excess (deficiency) of revenues over expenditures	<u>500</u>	<u>500</u>	<u>757</u>	<u>257</u>
Net change in fund balance	500	500	757	257
Fund balance, beginning	19,016	19,016	19,016	-
Fund balance, ending	<u>\$ 19,516</u>	<u>\$ 19,516</u>	<u>\$ 19,773</u>	<u>\$ 257</u>

Statistical Section



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This part of the *City of Belle Isle's* annual comprehensive 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.	

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

a.

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Governmental Activities:										
Net investment in capital assets	\$ 6,040,624	\$ 7,244,583	\$ 7,530,107	\$ 8,475,455	\$ 6,012,551	\$ 6,819,323	\$ 8,560,971	\$ 8,518,272	\$ 8,172,436	\$ 16,045,825
Restricted	3,166,639	2,579,822	3,369,730	3,574,581	1,180,583	1,084,890	464,127	578,578	785,388	238,340
Unrestricted	1,146,711	1,618,370	2,092,715	2,608,122	2,380,829	1,359,354	2,283,889	2,377,681	3,089,376	3,873,418
Total governmental activities net position	\$ 10,353,974	\$ 11,442,775	\$ 12,992,552	\$ 14,658,158	\$ 9,573,963	\$ 9,263,567	\$ 11,308,987	\$ 11,474,531	\$ 12,047,200	\$ 20,157,583

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenses										
Governmental Activities:										
General government	\$ 1,425,899	\$ 1,184,379	\$ 1,181,293	\$ 1,326,981	\$ 2,000,529	\$ 2,281,821	\$ 1,028,547	\$ 1,333,531	\$ 1,238,951	\$ 1,696,238
Public safety	2,425,114	2,544,994	2,623,288	2,669,212	2,827,193	3,152,637	3,502,256	3,669,342	4,108,254	4,672,622
Physical environment	1,294,967	1,268,403	1,262,891	1,273,663	1,491,093	1,591,156	2,199,798	2,245,131	2,451,847	2,543,679
Human Services	6,579,138	8,307,234	8,579,049	9,161,001	-	-	-	-	-	-
Interest on long-term debt	594,659	628,992	616,652	644,253	585,303	560,511	570,192	592,145	579,866	612,696
Total governmental activities expense	\$ 12,319,777	\$ 13,934,002	\$ 14,263,173	\$ 15,075,110	\$ 6,904,118	\$ 7,586,125	\$ 7,300,793	\$ 7,840,149	\$ 8,378,918	\$ 9,525,235
Program Revenues										
Governmental Activities:										
Charges for Services:										
Public safety	\$ 38,077	\$ 40,943	\$ 54,125	\$ 56,471	\$ 92,006	\$ 119,566	\$ 235,533	\$ 150,349	\$ 355,192	\$ 755,789
Physical environment	822,231	853,785	847,737	1,040,533	1,252,569	1,056,529	1,128,850	1,238,589	1,325,819	1,273,305
Human services	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	1,018,908	1,036,641	1,047,373	1,033,608
Operating grants and contributions	771,226	436,178	384,248	368,188	236,272	279,947	1,443,033	334,030	596,427	888,901
Capital grants and contributions	304,156	608,518	619,626	384,035	7,934	5,000	401,166	61,366	11,786	29,563
Total Governmental Activities Program: Revenues	\$ 2,786,213	\$ 2,982,776	\$ 3,024,783	\$ 3,005,612	\$ 2,552,455	\$ 2,445,886	\$ 4,227,490	\$ 2,820,975	\$ 3,336,597	\$ 3,981,166
Total governmental activities net expense	\$ (9,533,564)	\$ (10,951,226)	\$ (11,238,390)	\$ (12,069,498)	\$ (4,351,663)	\$ (5,140,239)	\$ (3,073,303)	\$ (5,019,174)	\$ (5,042,321)	\$ (5,544,069)
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Taxes:										
Property taxes	\$ 2,392,337	\$ 2,479,107	\$ 2,506,520	\$ 2,574,866	\$ 2,711,321	\$ 2,912,422	\$ 3,104,093	\$ 3,370,685	\$ 3,535,115	\$ 3,763,201
Franchise and utility taxes	409,916	410,408	405,135	388,501	395,702	410,481	416,555	454,588	560,621	585,835
Intergovernmental-unrestricted	7,725,730	8,995,459	9,784,811	10,611,076	1,366,176	1,441,977	1,516,204	1,280,834	1,447,019	1,823,413
Investment income and Miscellaneous	49,285	155,053	91,701	160,661	63,298	64,963	81,871	78,611	72,235	60,676
Special items	-	-	-	-	-	-	-	-	-	7,421,327
Total governmental activities	\$ 10,577,268	\$ 12,040,027	\$ 12,788,167	\$ 13,735,104	\$ 4,536,497	\$ 4,829,843	\$ 5,118,723	\$ 5,184,718	\$ 5,614,990	\$ 13,654,452
Change in Net Position:										
Governmental Activities	\$ 1,043,704	\$ 1,088,801	\$ 1,549,777	\$ 1,665,606	\$ 184,834	\$ (310,396)	\$ 2,045,420	\$ 165,544	\$ 572,669	\$ 8,110,383

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>
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
2019	3,104,093	416,555	3,520,648
2020	3,370,685	454,588	3,825,273
2021	3,535,115	560,621	4,095,736
2022	3,763,201	585,835	4,349,036

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

a.

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund:										
Nonspendable	\$ 1,815	\$ 1,353	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,250	\$ 2,025
Assigned	532,657	-	-	303,662	202,394	490,772	-	-	-	325,370
Unassigned	543,735	1,641,803	2,130,022	2,245,970	2,284,723	982,369	2,371,023	2,536,904	3,192,006	3,696,533
Total general fund	\$ 1,078,207	\$ 1,643,156	\$ 2,130,542	\$ 2,549,632	\$ 2,487,117	\$ 1,473,141	\$ 2,371,023	\$ 2,536,904	\$ 3,198,256	\$ 4,023,928
All Other Governmental Funds:										
Nonspendable	\$ 277,303	\$ 153,226	\$ 123,979	\$ 113,381	\$ -	\$ -	\$ 1,790	\$ -	\$ -	\$ -
Restricted	2,889,336	3,387,740	4,206,811	4,542,011	2,133,139	1,886,604	1,421,602	4,045,523	2,189,874	668,780
Assigned	-	-	-	-	-	-	27,000	18,131	19,016	19,773
Unassigned	-	-	-	-	-	-	-	(36,802)	-	(13,969)
Total all other governmental funds	\$ 3,166,639	\$ 3,540,966	\$ 4,330,790	\$ 4,655,392	\$ 2,133,139	\$ 1,886,604	\$ 1,450,392	\$ 4,026,852	\$ 2,208,890	\$ 674,584

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues:										
Taxes:										
Property	\$ 2,392,337	\$ 2,479,107	\$ 2,506,520	\$ 2,574,866	\$ 2,711,321	\$ 2,912,422	\$ 3,104,093	\$3,370,685	\$3,535,115	\$3,763,201
Franchise and utility	409,916	410,408	405,135	388,501	373,060	410,481	416,555	454,588	560,621	585,835
Licenses and permits	119,342	134,284	158,170	214,627	358,957	232,092	172,845	248,296	189,613	182,088
Intergovernmental revenues	8,692,337	10,028,321	10,766,686	11,363,299	1,610,382	1,726,924	2,965,570	1,676,230	2,151,934	2,741,877
Charges for services	826,483	888,487	893,399	1,051,372	890,294	895,126	2,185,075	2,138,399	2,194,670	2,335,228
Impact fees	29,138	4,394	14,075	11,730	104,390	31,460	4,290	1,430	4,290	2,862
Fines and forfeitures	37,733	47,943	26,365	18,411	13,576	17,417	21,081	37,454	243,109	542,524
Investment Income	4,739	1,725	4,267	14,500	20,839	19,319	29,388	20,201	4,968	8,351
Miscellaneous	742,956	1,038,364	1,032,434	1,111,915	1,006,133	1,036,488	52,483	58,410	44,826	52,325
Total revenues	13,254,981	15,033,033	15,807,051	16,749,221	7,088,952	7,281,729	8,951,380	8,005,693	8,929,146	10,214,291
Expenditures:										
General government	8,815,568	988,079	991,080	1,136,552	1,945,805	2,101,282	1,290,432	1,114,817	1,181,554	1,384,697
Public safety	2,453,318	2,547,179	2,531,847	2,577,934	2,884,526	3,289,668	3,440,099	3,612,318	4,020,454	4,911,991
Physical environment	1,251,898	862,239	1,179,457	2,124,541	1,259,598	2,706,740	2,626,584	2,155,709	1,907,088	3,205,756
Human services	6,852,622	8,913,168	8,981,368	9,418,861	-	-	-	-	-	-
Debt Service:										
Principal	298,326	339,634	250,210	285,919	235,356	303,916	556,597	324,831	383,337	1,366,462
Interest and fiscal charges	1,035,251	630,970	617,878	645,508	575,093	570,311	575,998	596,981	582,424	615,254
Capital outlay	-	-	-	-	-	-	-	9,977	2,057,899	-
Total expenditures	20,706,983	14,281,269	14,551,840	16,189,315	6,900,378	8,971,917	8,489,710	7,814,633	10,132,756	11,484,160
Excess Revenues Over Expenditures	(7,452,002)	751,764	1,255,211	559,906	188,574	(1,690,188)	461,670	191,060	(1,203,610)	(1,269,869)
Other Financing Sources:										
Sale of general capital assets	-	-	-	-	-	-	-	-	47,000	168,086
Line of credit	-	-	-	-	-	250,000	-	-	-	-
Capital lease	-	87,512	21,999	-	-	179,677	-	-	-	393,149
Bonds/Notes issued	9,625,000	100,000	-	1,081,000	-	-	-	2,551,281	-	-
Premium on bonds	-	-	-	21,036	-	-	-	-	-	-
Payment to refunded bond escrow	-	-	-	(918,250)	-	-	-	-	-	-
Total other financing sources	9,625,000	187,512	21,999	183,786	-	429,677	-	2,551,281	47,000	561,235
Net change in fund balance	\$ 2,172,998	\$ 939,276	\$ 1,277,210	\$ 743,692	\$ 188,574	\$ (1,260,511)	\$ 461,670	\$ 2,742,341	\$ (1,156,610)	\$ (708,634)
Debt service as a % of noncapital expenditures	11.54%	7.47%	6.61%	6.70%	12.75%	12.39%	16.34%	12.96%	12.56%	20.46%

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>
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%
2019	703,209,512	26,794,880	730,004,392	4.4018	731,373,629	99.81%
2020	763,905,552	29,388,882	793,294,434	4.4018	794,985,303	99.79%
2021	807,261,537	32,581,139	839,842,676	4.4018	842,860,574	99.64%
2022	844,961,144	33,714,846	878,675,990	4.4018	881,194,409	99.71%

Source:

Orange County Property Appraiser

* Breakdown between residential & commercial not available

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	
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
2019	4.4018	4.4347	7.2990	0.3748	0.2562	0.4107	17.1772
2020	4.4018	4.4347	7.1090	0.3748	0.2414	0.4107	17.1772
2021	4.4018	4.4347	6.8570	0.3748	0.2287	0.4107	16.7077
2022	4.4018	4.4347	6.7370	0.3748	0.2189	0.4107	16.5779

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

a.

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Duke Energy Florida	\$14,419,555	1	1.79%	3,474,730	9	0.62%
Legacy Holdings	10,830,093	2	1.34%	6,333,571	3	1.13%
Belle Isle Commons	10,403,438	3	1.29%	6,703,142	2	1.20%
Thirumala Hotels	9,613,230	4	1.19%	-	-	-
Regal Marine Industries	7,286,264	5	0.90%	8,929,768	1	1.60%
Tiger Orlando	6,676,325	6	0.83%	-	-	-
Sri Balaji Hotels	6,517,334	7	0.81%	3,674,277	6	0.66%
Capital Lodging LLC	6,099,151	8	0.76%	-	-	-
Klingensmith Associates LLC	5,360,801	9	0.66%	-	-	-
McCoy Federal Credit Union	5,183,322	10	0.64%	3,081,736	10	0.55%
Conway IG LLC	-	-	-	5,099,105	4	0.91%
McCoy Condominium Investment LLC	-	-	-	4,214,912	5	0.75%
Columbia Land & Development Corp	-	-	-	3,637,500	7	0.65%
Emerald Eagles	-	-	-	3,509,792	8	0.63%
	<u>\$82,389,513</u>		<u>10.21%</u>	<u>\$ 48,658,533</u>		<u>8.92%</u>

Source: Orange County Property Appraiser
 2013 City of Belle Isle Annual Comprehensive Financial Report

	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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%
2019	3,214,400	3,104,093	96.57%	-	3,104,093	96.57%
2020	3,493,858	3,370,685	96.47%	-	3,370,685	96.47%
2021	3,697,452	3,535,115	95.61%	-	3,535,115	95.61%
2022	3,868,139	3,763,201	97.29%	-	3,763,201	97.29%

	Governmental Activities		Total Primary Government	Percentage of Personal Income ¹	Per Capita
	Revenue Bonds	Leases			
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
2019	9,459,725	59,831	9,519,556	2.56%	1293
2020	11,743,902	-	11,743,902	3.11%	1592
2021	11,358,462	-	11,358,462	3.32%	1616
2022	2,754,987	336,293	3,091,280	0.90%	439

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, 2022

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	-		-
City of Belle Isle Direct Debt	3,091,280	100%	3,091,280
Total direct and overlapping debt	<u>\$ 3,091,280</u>		<u>\$ 3,091,280</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

a.

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	
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
2019	-	-	-	-	-	-	-	-	1,018,908	165,000	531,900	1.46
2020	-	-	-	-	-	-	-	-	1,036,641	175,000	522,825	1.49
2021	-	-	-	-	-	-	-	-	1,047,373	185,000	513,200	1.50
2022	-	-	-	-	-	-	-	-	1,033,608	8,400,000	503,025	0.12

Notes:

- The City made last payment on 2002C debt in 2013.
- The City made last payment on 2003B debt in 2014.

	Population²	Personal Income¹	Per Capita Personal Income¹	Median Age¹	Education Level In Years of Formal Schooling¹	Unemployment Rate¹
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%
2019	7,365	371,917,770	50,498	48.3	14.5	2.30%
2020	7,378	377,414,212	51,154	48.4	14.6	7.30%
2021	7,027	341,659,767	48,621	48.9	14.5	7.27%
2022	7,042	376,493,488	53,464	48.3	14.5	2.70%

¹ Orlando Economic Partnership

² Bureau of Economic and Business Research, University of Florida

Employer	2022			2013		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Regal Marine	874	1	12.41%	375	1	64.77%
Cornerstone Charter	161	2	2.29%	86	2	14.85%
McCoy Federal Credit Union	83	3	1.18%	-	-	-
City of Belle Isle	39	4	0.55%	-	-	-
Wawa	35	5	0.50%	-	-	-
Advanced Auto Parts	35	6	0.50%	-	-	-
Crunch Fitness	32	7	0.45%	-	-	-
Wyndham Gardens	30	8	0.43%	-	-	-
Wendy's	26	9	0.37%	13	9	2.25%
Comfort Suites	26	10	0.37%	14	7	2.42%
Quality Inn	-	-	-	15	5	2.59%
La Petite	-	-	-	20	3	3.45%
CVS	-	-	-	16	4	2.76%
Travel Lodge	-	-	-	14	6	2.42%
Best Western	-	-	-	13	8	2.25%
Tires Plus	-	-	-	13	10	2.25%
Total	1,341		19.04%	579		100.00%

Source: Bureau of Economic and Business Research, University of Florida
 2021 The City of Belle Isle has a population of 7042

Full - Time Equivalent City Government Employees by Function

Last Ten Fiscal Years

Function	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Government	6	5	5	5	5	5	5	5	5	6
Public Safety	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-
Public Works	2	2	2	2	2	3	3	3	3	5
Parks and Recreation	-	-	-	-	-	-	-	-	-	-
Police Department	16	16	16	16	17	17	21	21	21.3	26.3
Total	24	23	23	23	24	25	29	29	29.3	37.3

Function	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Government:										
Building permits	1020	1107	502	899	650	1017	1030	824	970	812
Rental licenses issued	175	219	262	157	319	201	252	511	368	369
Occupational licenses issued	*	100	178	185	244	150	221	243	141	195
Lien searches processed	*	*	*	*	*	*	215	192	215	142
Employees paid	41	41	40	38	38	43	43	40	37	49
AP checks issued	*	*	*	*	*	*	837	768	788	840
Code violations	*	*	*	*	*	*	751	714	561	229
Public Safety										
Calls for service	*	*	*	*	*	*	5912	5796	5730	5094
Case reports	*	*	*	*	*	*	292	683	800	603
Arrests	*	*	*	*	*	*	168	106	328	317
Traffic citations	*	*	*	*	*	*	486	1339	2140	1789
Marine citations	*	*	*	*	*	*	142	162	472	381
Parking citations	24	34	18	14	39	20	63	425	311	229
DUI citations	*	*	*	*	*	*	8	25	37	33
Information reports	*	*	*	*	*	*	10	19	27	103
Crash reports	*	*	*	*	*	*	90	79	142	116
Trespass reports	*	*	*	*	*	*	29	38	56	53
Advance training attended	*	*	*	*	*	*	29	17	3	33
Highways & Streets										
Streets paved (miles)	25.00	25.00	25.00	25.00	0.00	0.01	1.50	0.00	26.24	0.00
Sidewalks/bike paths built or repaired (feet)	2200.00	2200.00	474.00	212.50	2289.00	922.50	2554.00	49.00	107.00	1521.00
Public Works										
Work orders processed	*	*	*	*	*	*	60	93	90	85

* Data not available
 Source: City Departments

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

a.

Function	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Number of employees	*	*	*	*	*	*	29	32	32	41
Public Safety										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	*	*	*	*	*	*	22	23	23	22
Patrol vessels	*	*	*	*	*	*	2	2	2	2
Police officers	*	*	*	*	*	*	17	18	18	22
Highways & Streets										
Streets, paved (miles)	25.00	25.00	25.00	25.00	25.00	26.24	26.24	26.24	26.24	30.07
Streets, unpaved (miles)	0.03	0.03	0.03	0.03	0.03	1.00	1.00	1.00	0.15	0.24
Street lights	740	740	740	740	740	741	701	703	705	705
Parks and Recreation										
Parks	3	3	3	3	3	10	10	10	10	10
Public Works										
Stormwater pump stations	*	*	*	*	*	*	1	1	1	1

* Data not available
 Source: City Departments

Internal Control and Compliance Section

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

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 27, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the *City of Belle Isle, Florida's* internal control over financial reporting (internal control) as a basis for designing 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. 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.

Report on 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 financial statements. 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 June 27, 2023.

City's Response to Findings

The *City of Belle Isle, Florida's* response to the finding identified in our audit is included in this report. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

McDiarmid Davis

Orlando, Florida
June 27, 2023

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, 2022, and have issued our report thereon dated June 27, 2023.

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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); 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 June 27, 2023, 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 been taken to address the recommendation made in the preceding annual financial audit report except as noted below:

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	FY 2021 Finding #	FY 2020 Finding #
ML 22-01	ML 21-01	ML 20-01

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 us to apply appropriate procedures and communicate 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.b. 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 communicate any recommendations to improve financial management. See Appendix A.

Additional Matters

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

Purpose of this Letter

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

McDiarmid Davis

Orlando, Florida
June 27, 2023

ML 22-01 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.



**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, 2022. 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, 2022.

McDermitt Davis

Orlando, Florida
June 27, 2023



**Management Response to Auditor's Management Letter
Recommendations to Improve Financial Management
Fiscal Year Ending September 30, 2022**

June 27, 2023

We have reviewed the management letter issued by the independent auditor, McDirmit Davis, LLC, in connection with their audit of the City of Belle Isle for the fiscal year ending September 30, 2022. The following is our response to the recommendations to improve financial management:

ML22-01 Segregation of Duties

We have reviewed the recommendation to assign the review function of items such as payroll and bank reconciliations to an individual with the appropriate level of expertise. In May 2022, we added an additional person to the Finance Department to fulfill the recommended role and hope this issue will be corrected next fiscal year.

Travis Grimm
Interim City Manager

Tracey Richardson
Finance Director



**CITY OF BELLE ISLE, FL
CITY COUNCIL MEETING**

Tuesday, July 18, 2023 * 6:30 pm

MINUTES

Present was:

- Nicholas Fouraker, Mayor
- District 1 Commissioner – Ed Gold
- District 2 Commissioner – Anthony Carugno
- District 3 Commissioner – Karl Shuck
- District 4 Commissioner – Randy Holihan-Zoom
- District 5 Commissioner – Beth Lowell
- District 6 Commissioner – Stan Smith
- District 7 Commissioner – Jim Partin-

Absent was:

na

1. Call to Order and Confirmation of Quorum

Mayor Fouraker called the meeting to order at 6:30 pm, and the Clerk confirmed the quorum. Also present were Attorney Langley, Acting Chief Millis, Public Works Director Phil Price, Planner Raquel Lozano, and Yolanda Quiceno, City Clerk.

2. Invocation and Pledge to Flag

Comm Smith gave the invocation and led the pledge to the flag. Comm Holihan will attend the meeting via Zoom.

3. Consent Items

- a. Approval of the City Council Meeting Minutes – June 20, 2023
Comm Holihan moved to approve the consent item as presented.
Comm Lowell seconded the motion, which passed unanimously 7:0.

4. Citizen's Comments

Mayor Fouraker called for citizen comments.

- Robbie Ford, residing at 1533 Conway Isle Circle, asked for Council consideration to amend Section 50-101 9(b)(1) and (c)(7) of the Belle Isle Code regarding Fences to disallow hedges to be more than four feet near the lake. The hedges act as a wall blocking the views of the neighbors. CM Grimm noted that staff is present and will research the request and bring it to the P&Z Board at a future meeting.
- Alberto Sanchez de Fuentes, residing at 1534 Hoffner Avenue, spoke on the site setback and storage limitations for a dock which may change the park's character. He asks that the City respect the rules during development.
- Kim Cullars residing at 3512 Finch Street Orlando, offered a partnership with his venue on Pine Street to the City for the upcoming Centennial Celebration. He provided photographs and contact information for Council consideration.

There being no further comments, Mayor Fouraker closed public comment.

Mayor Fouraker asked for a motion to rearrange the agenda items and opened discussion on item 6(a) Selection of City Manager.

Comm Holihan moved to rearrange the agenda items as requested.
Comm Carugno seconded the motion, which passed unanimously 7:0.

Selection of City Manager Candidate or Motion to Continue Search

Colin Baenziger, 2055 South Atlantic Avenue Daytona Beach, spoke of the two City Manager candidates: Mark Rooney and Rick Rudometkin. At this point, the Council could decide on one of the two candidates or restart the process for additional candidates. He said he would like the Council to be comfortable and confident with their decision and can reopen the position expeditiously, 45 days. The mayor does not vote. However, he works with the City Manager. He asked if Council would like the mayor to participate in the preference poll.

**Comm Holihan moved to continue the search for City Manager.
Comm Smith seconded the motion.**

Comm Holihan said the two candidates are excellent but believes the City would benefit from interviewing additional candidates. He initially preferred to delete the word interim and continue with Interim CM Grimm; however, Chief Grimm said that is not an option in his professional career.

Comm Lowell asked how often he has experienced reopening the selection process. Mr. Baenziger said it is rare and expects the City to lose the two candidates they have already interviewed. Candidates usually take other jobs. Mr. Baenziger noted that two of the five applicants were offered other jobs, and one dropped out of the selection process.

Comm Gold said they have interviewed two exceptional candidates and would like to discuss them before reopening the process.

Comm Partin said if there were just two candidates, he could decide. However, he wants to make the best decision possible for the City and would like to recast the net. Comm Smith shared the same concern.

Comm Carugno shared the comments made by other Commissioners. He believes the two candidates should remain in the mix and would like to reopen the position.

Mayor Fouraker asked what, if anything, can the City do to get a better response. Mr. Baenziger said a salary increase could help some but would not impact much. Mayor Fouraker shared his opinion on the candidates and thanked Chief Grimm for his support through this process. He does believe in hiring within, and his first choice would have been to hire Chief Grimm as the City Manager. The candidates had different styles, and both would work well in our City. He does agree that the City should reopen the posting; however, if he had to decide, he would choose Mr. Rooney.

Comm Carugno asked the City Clerk if the meeting was being broadcasted. The City Clerk said no. The system is having streaming issues. However, we are recording the session. For the record, streaming video is not required for a meeting by law.

**Comm Carugno moved to table the discussion because the streaming was not working correctly.
The motion to the table dies for lack of a second.**

The motion made by Comm Holihan passed 4:3 with Comm Gold, Comm Smith, and Comm Lowell, nay.

Mr. Baenziger said they would update the brochure and reopen the search. He anticipates the process will take 30 days, with a target date of August 18. The Council discussed accepting strong candidates without City Manager credentials if they have years of service in the field. In addition, the Council consensus was to allow the two candidates to stay in the pool if desired.

5. Unfinished Business

- a. ORDINANCE NO. 23-04 FIRST READING AND CONSIDERATION - AN ORDINANCE OF THE CITY OF BELLE ISLE, FLORIDA, ADDING SECTION 50-78 ARTIFICIAL TURF REQUIREMENTS TO ARTICLE III OF CHAPTER 50 OF THE CITY'S LAND DEVELOPMENT CODE; CREATING AN ARTIFICIAL TURF PERMITTING PROGRAM AND**

ADOPTING RELATED PROVISIONS PERTAINING TO THE ADMINISTRATION AND ENFORCEMENT THEREOF; AND PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

Attorney Langley read the Ordinance by Title.

City Planner Lozano gave a brief history of the Artificial Turf application process and Ordinance as discussed by the Planning and Zoning Board. She added that the moratorium expires in September 2023.

Comm Gold said he would like a disclaimer on the City's website that this is a relatively new product with unforeseen consequences. It may cause property damage if not installed correctly. Attorney Langley said the City could add a disclaimer in the Ordinance before approval. Mayor Fouraker said the application for Artificial Turf should include a separate ISR and ROW section.

**After discussion, Comm Partin moved Ordinance 23-04 to the first reading with a second reading and adoption at the next Council Meeting.
Comm Holihan seconded the motion, which passed unanimously 7:0.**

6. New Business

- a. Selection of City Manager Candidate or Motion to Continue Search – Discussed.
- b. Approval of the 2023/24 School Resource Officer Agreement with CCA
**Comm Smith moved to approve the School Resources Officer Agreement with Cornerstone Charter Academy.
Comm Lowell seconded the motion, which passed unanimously 7:0.**
- c. Approval of the 2023/24 Funding Agreement Metro Plan Orlando
**Comm Holihan moved to approve the mayor executing the 2023/2024 Funding Agreement with Metroplan Orlando.
Comm Partin seconded the motion, which passed unanimously 7:0.**
- d. Allocation of Bond Proceeds for Stormwater
CM Grimm gave a brief on the \$2.5 million with the issuance of the Capital Improvement Revenue Note, Series 20, for the acquisition of one or more parcels of land and the improvements located thereon and construction. The remaining \$419,656.22 of the bond proceeds must be expended before September 25, 2023. The staff requests that the proceeds be allocated to repairing the failing stormwater infrastructure, including videoing and lining the pipes.

Council asked that if the proceeds are not used will it go back to lower the loan amount. CM Grimm said it would not reduce the loan amount but must be returned if not used. Council asked if there was any property we were interested in or any other project to which this money may be applied. During staff discussions, CM Grimm said not at this time.

For the record, Comm Carugno shared his concerns and displeasure on the proposed use of the remaining funds, including the location of an emergency boat dock. He added that he created a document with the pros and cons of proposed dock locations to share with the Council if necessary. Comm Carugno said he would like to table any further discussion and add to the next agenda the location and petitions of the proposed police dock. CM Grimm stated that Comm Carugno had discussed a suggested site. However, Comm Carugno has not submitted an offer for Council discussion.

CM Grimm said the staff's priority is to have a boat dock somewhere in the City. However, with all the flooding residents experienced in the last storm, the boat dock can wait. Public Works Director Price said his concern is the corrugated metal pipes failing throughout the City. He would like to get ahead of potential issues of approximately 76 locations. During his first weeks employed, Mr. Price spoke briefly

about a collapsed pipe on Cullen Lake Shore and the collateral damage on the repair. Council discussed the process of repairing and lining pipes.

Comm Partin said that during his first years, the City Manager said stormwater was in dire need of attention because it had been neglected.

Comm Lowell asked if there are any other funds/Grants available that can be put towards stormwater. CM Grimm said the stormwater fund is in the red. Finance recommended it and would help move forward with some much-needed stormwater projects. CM Grimm stated that he continues to work with FEMA on hurricane reimbursement and the State with the Sol project reimbursement.

Comm Carugno shared his concern about the lack of transparency and delay with ongoing projects regarding the proposed boat dock. He stated that he has photos to prove that Peninsular cul da sac cannot handle the traffic. He said we have an opportunity to purchase a private piece of centrally located property that has never been placed on an agenda. He further noted that he has three options and is against the proposed location, and the money can be used for stormwater if the deal doesn't work. CM Grimm noted that it has not been placed on the agenda because the City has not received an offer.

Comm Carugno moved to table the decision on allocating the Bond proceeds until a discussion on a boat dock location is determined.

Comm Lowell seconded the motion, which passed 5:2 with Comm Holihan and Comm Partin, nay.

e. Review and Discuss Cross Lake Design Plans

CM Grimm said Council approved and budgeted for Cross Lake Improvements at a previous meeting. The County did not piggyback this project. The City has worked very hard to include the surrounding neighbors. He provided draft plans for the proposed design and asked for a motion to have staff send out an RFP. He noted that the large tree discussed with the residents will remain.

Mayor Fouraker asked Council consideration for a workshop and large formatted sheets for review and requested Harris Engineering to be present in the discussion. Council consensus was to move forward with an RFP and have an informational community meeting once the submittals are received.

Comm Carugno moved to have staff prepare an RFP for the Cross Lake project.

Comm Holihan seconded the motion, which passed unanimously 7:0.

f. Surplus of Police Department Equipment

CM Grimm requested approval for the surplus of 34-patrol firearms. The Agency recently purchased new patrol firearms with money donated to the department. The firearms will be sold to the officers or a gun dealer by trade for approximately \$250.00 each. Council discussed donating one firearm to the officers as a token of appreciation, and the remaining should be sold. Attorney Langley said there should be a paper trail of new ownership with proof of purchase.

Comm Smith declared the 34-patrol firearms as surplus to be sold at an appropriate price to the officers.

Comm Partin seconded the motion, which passed unanimously 7:0.

7. Attorney's Report

- a. Update Florida League of Cities CS/SB 102 - Building, Zoning, and Land Development
- b. Update on SS 166.041 (3)(d) - Continuance Ordinance Hearing

Attorney Langley gave an overview of the new legislative laws CS/SB 102 and SS 166.041.

c. Review and Discussion Draft Letter to CFPB Regarding Residential PACE Program

After discussion, Attorney Langley said that at this time, it would not benefit the City to sign the letter until further research can be done. No action was taken.

8. City Manager's Report

- a. Discuss Scheduling Workshop with CCA re Wallace Field and Available Date
CM Grimm said Comm Carugno requested a workshop to discuss lighting concerns in May and asked if he would like to revisit the request. CM Grimm said that the City had hired April Fisher to review CCA and Wallace Field projects. No action was taken.
- b. ARPA Funding
CM Grimm corrected a budget amendment that allocated ARPA funds for the Public Works building roll-up doors. He said 22,000 was transferred from the building to General Fund for the doors. He would like to transfer the money back to its original location and allocate the total cost from ARPA funds. Council discussed adding the request to the next agenda under New Business for review.

Mayor Fouraker asked for a motion to extend the meeting by 15 minutes.

Comm Smith moved to extend the meeting by 15 minutes.

Comm Lowell seconded the motion, which passed 6:1 with Comm Carugno, nay.

Millage Rate Discussion

CM Grimm asked for a discussion on setting the maximum millage rate. He stated that the City must notify Orange County with a proposed rate for posting by July 28. Once the maximum number is proposed and sent to Orange County, it will be posted and mailed to the residents. He clarified that the proposed maximum rate does not mean the millage will be raised; however, it will allow the Council to raise it should the Council decide one is needed. CM Grimm stated that this is the usual process we have always used to set the millage rate. Council discussed the optics of not having it on the agenda, which may cause concern.

Council said they would like the Budget Committee to review the proposed budget and millage rate and called for a special meeting to discuss the maximum millage rate for submittal to Orange County by July 28. Mayor Fouraker said he would like to have these discussions on the agenda so that the Community can be prepared to attend and ask questions.

Comm Smith moved to schedule a Special Called Session on Wednesday, July 26 at 6:30 pm to discuss the maximum millage rate.

Comm Lowell seconded the motion, which passed 6:1 with Comm Carugno, nay.

- c. Chief's Report – no report.
- d. Public Works Report – no report.

9. Mayor's Report

Mayor Fouraker spoke of the 2050 Vision Plan of Orange County and said there might be concerns about how they will accommodate an additional 700,000 residents in the Community.

Mayor Fouraker asked for a motion to extend the meeting by 15 minutes.
The motion failed 6:2 with Comm Shuck and Comm Smith, aye.

10. Items from Council – No report

11. Adjournment

With no further business, Mayor Fouraker called for a motion to adjourn.
The motion passed unanimously at 9:15 pm.



CITY OF BELLE ISLE, FL
CITY COUNCIL SPECIAL CALLED SESSION
Held in City Hall Chambers 1600 Nela Avenue

Wednesday, July 26, 2023, * 6:30 pm

AGENDA

Present was:

- Nicholas Fouraker, Mayor
- District 1 Commissioner – Ed Gold
- District 2 Commissioner – Anthony Carugno
- District 3 Commissioner – Karl Shuck
- District 4 Commissioner – Randy Holihan-Zoom
- District 5 Commissioner – Beth Lowell
- District 6 Commissioner – Stan Smith
- District 7 Commissioner – Jim Partin-

Absent was:

na

1. Call to Order and Confirmation of Quorum

Mayor Fouraker called the meeting to order at 6:30 pm, and the Clerk confirmed the quorum. Also present were Attorney Langley, Interim CM Grimm, and Yolanda Quiceno, City Clerk.

2. Invocation and Pledge to Flag

Comm Partin gave the invocation and led the pledge to the flag.

3. Millage Rate for FY 2023/2024

a. Discussion on Setting Maximum Millage Rate for FY 2023/2024

CM Grimm said the City must submit the Maximum Millage Levy Calculation Preliminary Disclosure form, Florida Department of Revenue Form DR-420MM-P, to the Orange County Property Appraiser by noon on July 28, 2023. This form calculates the maximum tax levy allowed under Florida Statutes and requires the City to set a proposed millage rate. The City cannot adopt a final millage rate higher than the proposed one without restarting the process and mailing each taxpayer a revised Notice of Proposed Property Taxes. At the July 21st meeting, the Budget Committee recommends setting the millage at 4.4018.

Comm Carugno moved to set the proposed millage rate on Form DR-420MM-P to 4.4018 for the fiscal year 2023/24 and have the City Manager submit it to Orange County by July 28, 2023.

Comm Partin seconded the motion.

Council discussed and shared their concerns with not setting the maximum and leaving the rate at 4.4018. They discussed that not setting a maximum rate leaves no room for an emergency and will lock in the amount for the year. Some of the confusion for residents is understanding the proposed maximum amount required for posting and the approved millage.

On July 18, the Council agreed to have the Budget Committee recommend the maximum rate at their July 21st meeting. CM Grimm noted that the budget Committee recommended keeping the millage rate at 4.4018.

For the record, Comm Carugno stated that the previous City Manager is gone, and it is not ethical to talk about someone as was done in the Budget Committee meeting.

Council opened for public comment.

Gary Meloon residing at Matchett Road, spoke in favor of a millage rate of 4.4018 and is opposed to a proposed increase in the future.

After discussion, the motion passed 4:3 with Comm Smith, Comm Holihan, and Comm Shuck, nay.

4. Zoom Participation

- a. Approval of Comm Holihan's Request for an Extension to Zoom Participation
**Comm Gold moved to approve the extension for Zoom participation for Comm Holihan through August.
Comm Lowell seconded the motion, which passed 6:1 with Comm Smith, nay.**

5. Adjournment

With no further business, Mayor Fouraker called for a motion to adjourn.
The motion passed unanimously at 6:50 pm.

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

a.

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: Chief Grimm, Interim City Manager
Subject: City Boat Dock Locations

Background: At the July 18th City Council meeting Council moved to table the decision on allocating the Bond proceeds until a discussion on a boat dock location is determined. Staff prepared a presentation on sites throughout the City for discussion and consideration.

Staff Recommendation: Council consensus on viable locations.

Suggested Motion: I move to approve (Name the location) and to have the City Manager move forward with developing plans for an RFP.

Alternatives: Continue discussions later if a location is not decided.

Fiscal Impact: Depends on location

Attachments: n/a

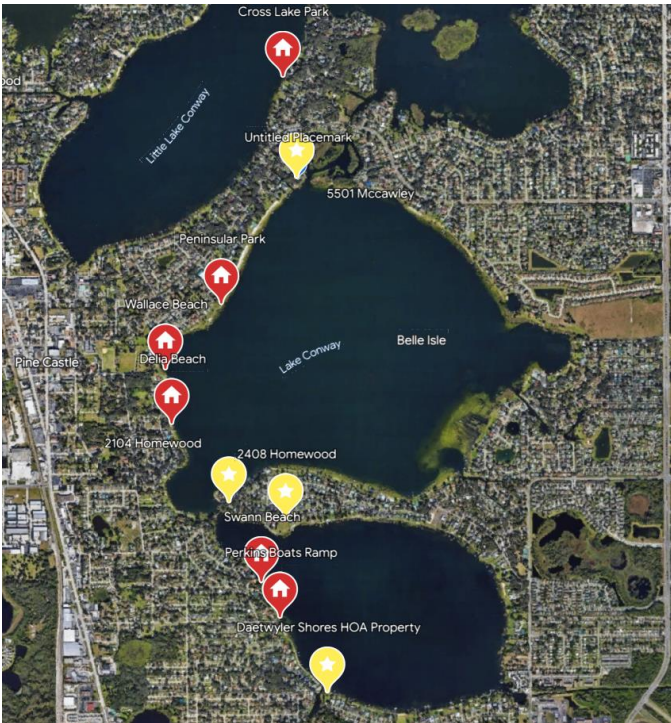
a.

BELLE ISLE POLICE DEPARTMENT

Potential Boat Dock Locations



1



City Property & Empty Private Property Lots

Areas in red are City-owned properties.

Areas in yellow are private property and subject to the owner selling.

2

Cross Lake

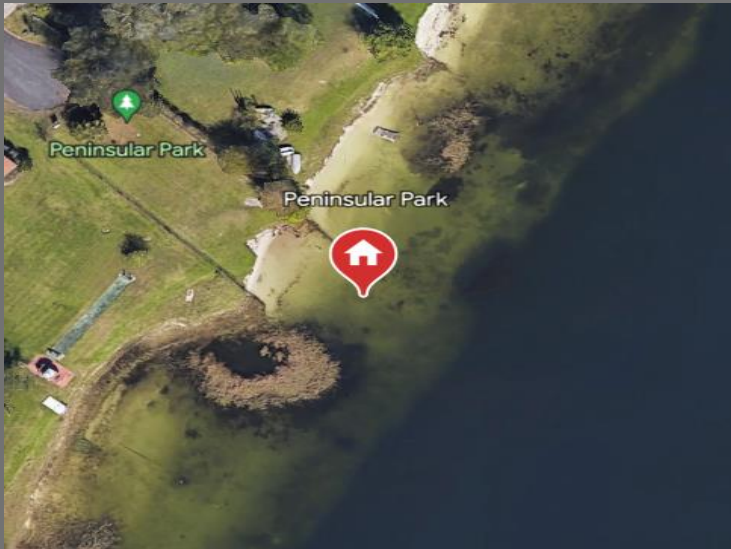
- No patrol vehicle parking
- Current projects underway
- Not a central location



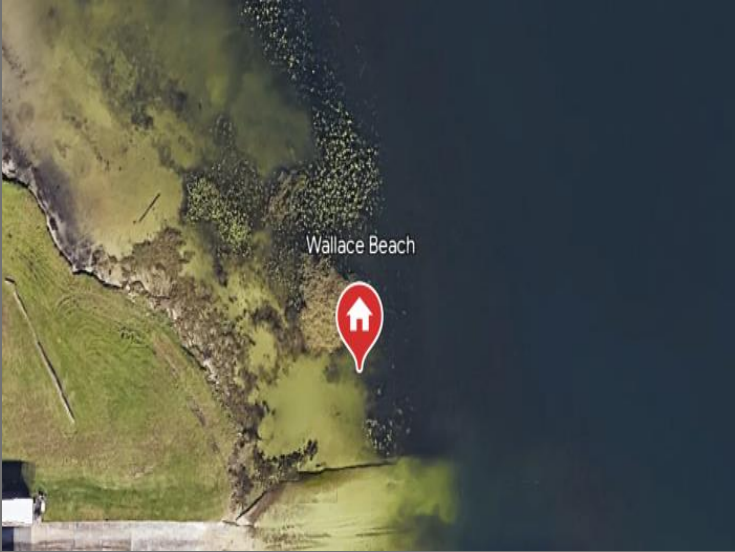
3

Peninsular Park

- Resident concerns
- Parking for patrol vehicles
- Central location



4




Wallace Beach

Wallace Beach

- Outfall at this location
- Swale the length of the property
- Parking would be a distance from the dock
- Central location

5



Delia Beach

Delia Beach

- No patrol vehicle parking
- Outfall and Baffle Box
- Central location

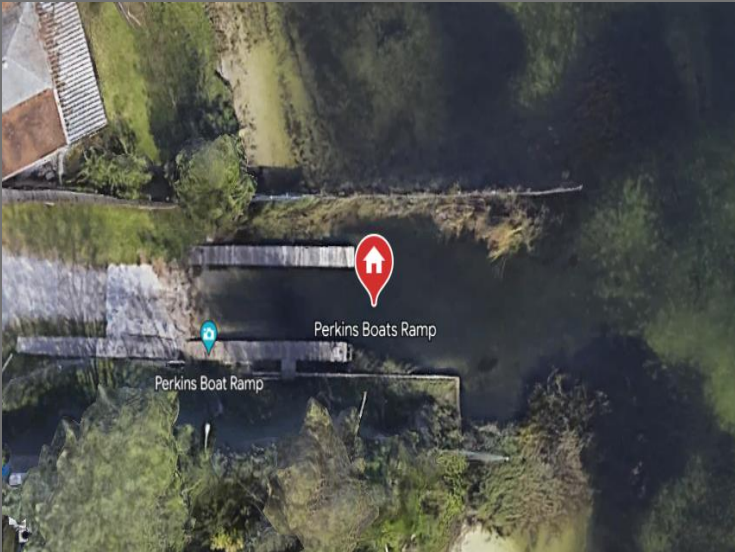
6



Swann Beach

- No patrol vehicle parking
- Has a rebuilt deck on the property
- Water retention on property
- Central location

7



Perkins Boat Ramp

- Patrol vehicle parking
- Already a launch for residents
- Central location

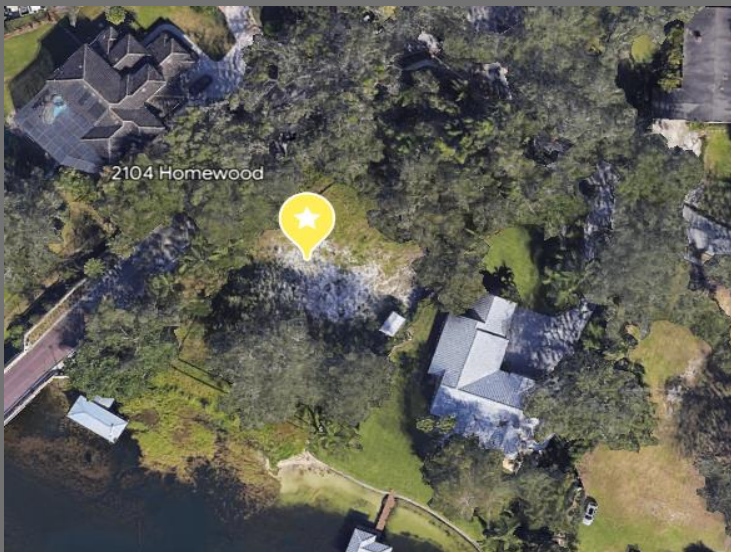
8



5501 Mccawley

- Next to Venetian Boat Ramp
- Resident willing to sell; however, wants to continue to live on the property
- Central location

9




2104 Homewood

- Next to the Nela Bridge
- South lake
- Unsure if the property is still available
- Central location

10

a.



2408 Homewood

2408 Homewood

- South Lake
- Unsure if the property is for sale
- Central location

11



Daetwyler Shores HOA Property

Daetwyler Shores Community Property

- South Lake
- Unsure if the property is for sale

12

102

June 19 2023

Dear City Council,

I am writing to express my strong opposition to the proposed construction of a police dock on the Peninsular Park waterfront. I believe that this project would pose a serious safety hazard to the community and would also lead to a decrease in property values.

First, I am concerned about the potential for accidents and injuries at the dock within a swimming area. The dock would be used by police boats, which in emergency situations could be traveling at high rates of speed. There is a risk that these boats could collide with people in the water, or that they could lose control and crash into the shore. In addition, a dock could attract alligators and other dangerous wildlife that could provide a hazard to nearby swimmers. Finally, increased road traffic on Peninsular Drive from police activity would be a hazard to the residents, particularly children who may be playing in the neighborhood. It should be noted there are no sidewalks on this street, so it is common for people to walk along the side of the road.

Second, I believe that the construction of the dock would lead to a decrease in property values in the area. The dock would be an eyesore, and it would make the waterfront less safe and inviting. Peninsular Park currently provides a beautiful uninterrupted view of Lake Conway that residents have enjoyed for decades. This proposed dock would dramatically change the character of the park area and disrupt the peaceful nature of the area. In addition, the dock would likely increase noise levels in the area, which would make it less desirable for residents.

I do not feel the City or the Police Department have sufficiently demonstrated the need for such a project to be placed here that would negatively impact so many residents. More effort should be expended to utilize other existing city properties to accommodate the needs of the Police before drastically changing an existing area. Available funding should not be the predominant determining factor to create a project of this magnitude, which will no doubt cost the residents of Belle Isle to maintain and upgrade the assets over time.

For these reasons, I urge you to vote against the proposed construction of the police dock at Peninsular Park. I believe that this project would pose a serious safety hazard to the community and would also lead to a decrease in property

values, as well as dramatically change the landscape and waterscape of one of the few waterfront natural parks within Belle Isle.

Thank you for your time and consideration.

Sincerely,

Linda Browne
Name

5614 Peninsular Dr
Address

Linda S Browne
Signature

Todd McIntyre
Name

5615 peninsular
Address

TMM
Signature

Alexandra Richards
Name

5615 Peninsular Dr
Address

Alexandra
Signature

Libba Serifejan
Name

5717 Peninsular Dr
Address

Libba Serifejan
Signature

Wane Madara
Name

5729 Peninsular Dr
Address

Wane Madara
Signature

Bruce Edwards
Name

5729 Peninsular Dr
Address

Bruce Edwards
Signature

X Joyce Madara
Name

5729 Peninsular Dr
Address

Joyce Madara
Signature

Shirley Rank
Name

5729 Peninsula
Address

Shirley Rank
Signature

ALBERTO SANCHEZ DE FUENTES
Name

1534 HOFFNER AVE
Address

[Signature]
Signature

Jane Abbott
Name

5712 Peninsular Dr.
Address

Jane J. Abbott
Signature

DANIELLE MADARA
Name

5729 Peninsula
Address

Danielle Madara
Signature

Lori Cabassa
Name

1420 Waltham Ave.
Address

Lori Cabassa
Signature

Daniel Ramirez
Name

1420 Waltham Ave.
Address

Dani Ramirez
Signature

Sheila McJugre
Name

5613 Peninsular Dr.
Address

Sheila McJugre
Signature

Mark McJugre
Name

5613 Peninsular
Address

Mark McJugre
Signature

Johanne Doles
Name

1616 Hoffner Ave
Address

JOHANNE DOLES
Signature

Marcel Coora
Name

1616 Webster Pl
Address

[Signature]
Signature

Gandharika
Springer
Name

1540 Hoffner Ave
Address

[Signature]
Signature

Devic
Springer
Name

1540 Hoffner Ave
Address

[Signature]
Signature

Jean McMurtrie
Name

1524 Hoffner Ave
Address

Jean McMurtrie
Signature

Hudson McMurtrie
Name

1524 Hoffner Ave
Address

[Signature]
Signature

[Signature]
Name

1328 Hoffner Avenue
Address

[Signature]
Signature

Name

Address

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Name

Address

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Name

Address

Signature

There are three locations that have been discussed for the Police Dock: Wallace Street ROW, Peninsular Park, and 5501 McCauley Court. Each location is on the Middle Lobe of Lake Conway and provides good access to the north and south lobes. Each has its own pros and cons. This comparison does not include a boat ramp, just a dock for mooring the police vessels.

	Wallace ROW	Peninsular Park	5501 McCauley Court
Availability	Now	Now	Within 60 days
Ownership	Public ROW	State Easement/City Park	Private Ownership
Acquisition Cost	\$0	\$0	\$TBD (2020 Bond Funds)
Closest ramp	Approx 4,500 feet	Approx 2,800 feet	Approx 50 feet
Cost of dock	Depends on depth of lake and length of accessway	Depends on depth of lake and length of accessway	Existing but needs rebuild. Short accessway
Encumbered	OC Easement	None	None
Comp Plan	No	Yes (Reduces Park Space)	No
Future Use	Vehicle Parking and Dock (ROW could be designed as a park in upper half)	Vehicle Parking and Dock	Vehicle Parking, Police facility for their use and Dock.
Public Impact	None at dock (Possible Park in upper half). Security issues from being remote	Eliminates swim beach/picnic area and neighborhood park. Less security Issues	Police presence for Venetian ramp control, high visibility. Less security issues
Development	Access road/Parking/fencing	Parking	Gate (later, building renovation)
Public Input	Neighbors in favor with limitations	Neighbors not in favor	Unknown but could be favorable to public than other two locations due to low impact
Permitting	Yes (dock) and ROW development/fencing	Yes (dock) and paving for parking/Rezone to PUB?	Yes (dock) and later for building renovation
Expansion	No (only dock and access)	No (only dock and access)	Yes (building renovation for police use)
Funding	General Fund Or CIP	General Fund or CIP	Bond fund (\$440,000) needs to be spent by 9/30/23

Wallace Street ROW: Wallace Street ROW is publicly dedicated ROW and technically is not city property. The ROW is encumbered by a utility easement owned by Orange County. Although the easement would not pose any difficulty for the dock to be built at the end of the ROW, the City and Orange County Roads and Drainage would have to agree on maintenance of the ROW and what access Orange County would have when maintaining the stormwater line from Wallace Field to the headwall at the water's edge. The

ROW is currently not developed as a roadway, and it currently has many mature and healthy trees in the main travel way to the shoreline. If the City decided that the trees need to remain then an access would have to be designed to allow vehicles to access the ROW to get to the dock. Developing the ROW for an access to the dock would be substantial because the shoreline is in excess of 700-feet from the paved surface at Matchett Road. The ROW would need fencing from Matchett Road area to the shoreline. However, depending on the frequency that a vehicle is needed to access the dock area, the City might be able to have an agreement for ingress and egress from the neighboring property owners. The design and permitting of the dock and accessway depends on the depth of the lake. With the increase in the amount of vegetation at this location, the cost to clear the vegetation and to get adequate depth for the dock could be substantial. The neighboring docks are over 100 feet in length. There is no future expansion of the facility for another use unless the City builds a park on the upper half of the ROW, but that would be met with objections from the neighbors. This location does not have ramp access that is close. The closest ramp (Venetian is 4,500 feet from this location and Perkins ramp is 5,200 feet). There is a possibility that the neighboring property owner would allow the City to use his ramp, but that has not been determined. At a later time, the City and OCFD could collaborate on a project to build a ramp. This would save time for OC Search & Rescue to get to the lake. Instead of using the FOP ramp, they could use the City's ramp, if built later. Funding to build the dock would be General Fund or Capital Improvement Project Fund. There is no acquisition cost for this location.

Peninsular Park: Peninsular Park is a state-owner drainage easement and City-owned park. The park is considered a neighborhood park and if a police dock was located here, it could take away its use as a park. If so, then this may go against the City's comprehensive plan. The City needs to update its comprehensive plan by 2024, so this conversion from a public park to a public facility should be considered in the update. Since it is a public property, there is no acquisition cost for this location. However, this park is considered a swim beach for the City and a place where boats can have access to the beach for mooring to use the park. There has been major opposition to using this location as a police boat dock as it will limit access to the park. The park cannot be shared with the public as it would make the vessel and/or the police vehicle susceptible to vandalism. The closest ramp (Venetian) is 2,800 feet from the location. As with Wallace ROW, the cost to build this dock could be substantial depending on the depth of the lake which would determine how far out the accessway needs to go.

5501 McCauley Court: This location was on briefly discussed because it is owned privately. The City would have to make an offer to the property owner, but the property owner has been very amicable to entering into an agreement with the City. Funding for this acquisition could be from the 2020 Bond proceeds which total \$440,000 and have to be spent by September 30, 2023. The City would have to have the right person (s) negotiate with the property owners for this property and the lease-back agreement. This property is located next to the Venetian Boat Ramp. This location would provide a benefit to the BIPD in that it would be easy to launch and retrieve the vessels and the officers would have a place when in need of a rest break. Depending where the new police station is situated, this could function as a substation in the future. Being next to Venetian Ramp, it would provide a good measure of security at the ramp and for the neighbors in Venetian Circle. The City may have to rezone the property from R-1-A to PUB, but that should not be difficult. The public might be more willing to accept this location because it does not impact the city by closing a park. The cost to build the ramp should be the least of the three locations since the property already has a boat structure. It would need

to be replaced but it is in a deep art of the lake and the accessway would be considerably shorter than the other two locations.

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

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: Chief Grimm, Interim City Manager
Subject: Reallocation of the Remaining Bond Proceeds for Stormwater Use

Background: As approved by Resolution No. 20-11, the City borrowed \$2.5 million with the issuance of the Capital Improvement Revenue Note, Series 2020, for the acquisition of one or more parcels of land and the improvements located thereon and construction, acquisition, and equipping of certain capital improvements, including, but not limited to stormwater improvements. The City spent \$2,057,899.28 on purchasing the BOA property and \$22,444.50 for appraisals, surveys, and consultant fees while trying to purchase additional property.

The remaining \$419,656.22 of the bond proceeds must be expended before September 25, 2023. As this deadline is approaching, staff requests the remaining bond proceeds of \$419,656.22 to repair our failing stormwater infrastructure, including the videoing and lining of stormwater pipes. On July 21, 2023, the Budget Committee recommended reallocating the remaining funds for stormwater use.

To clarify, the bond issuance cost was \$51,281.41, which was paid directly by the lender. The issuance costs were added to the \$2.5 million that the City borrowed, resulting in the total principal amount of the bond to be \$2,551,281.41. With the bond issuance costs, the BOA purchase, and the amount spent on appraisals, surveys, and consultant fees, there is \$419,656.22 unspent, as stated above.

Staff Recommendation: Use the remaining bond proceeds to repair failing stormwater infrastructure.

Suggested Motion: I move to have the remaining \$419,656.22 of the bond proceeds be used to repair the failing stormwater infrastructure, including the videoing and lining of the stormwater pipes.

Alternatives: Approve, approve with changes, or do not approve.

Attachments: na

8/1/2023

COBI CMP Un-Lined Pipe Inventory as Of 8-1-2023

CMP Pipe Size	Pipe Length		
12"	497 lf		
15"	1,916 lf		
18"	1,889 lf		
24"	640 lf		
30"	845 lf		
36"	545 lf		
42"	167 lf		
12"x18"	97 lf		
12"x20"	190 lf		
19"x30"	164 lf		

**Total= 6,950 lf of CMP to be Lined at an Estimated average cost of \$350.00
Per Lineal for an Estimated Total Cost of \$2,432,500.00**

**Total of 76 CMP Locations at \$4,500.00 per Location to Clean and CCTV
Estimated Average Cost to perform this work per location is \$4,500.00
For an Estimated Total Cost of \$324,000.00**

COBI CMP Lined Pipe Inventory as of 8-1-2023

CMP Pipe Size	Pipe Length	Lined Structure Numbers
15"	125 lf	M426-M427
18"	650 lf	H266-H267 H271-H270 H275-H273 L125-L126 L863-L387
24"	280 lf	F161 - F162
30"	1,005 lf	H274-H270
36"	377 lf	T489-T490 T490-T492
42"	308 lf	G201-G202 G818-G200
48"	263 lf	G837-G185
12"x18"	45 lf	G186-G187
19"x30"	53 lf	G187-G189
22"x36"	443 lf	G189-G191 G191-G192 G192-G816

Total Lined= 3,549 lf



b.

City of Belle Isle

Stormwater Pipes and Culverts Inventory

** Denotes privately owned and maintained pipe system.

Pipe ID	From	To	Lineal Feet (LF)	Miles	Pipe Diameter	Pipe Material	Lined?	Month/Year Lined	Notes
11	OTHERS	B842	132	0.025	19"x30"	CMP			
12	B842	B843	32	0.006	19"x30"	CMP			
76	F161	F162	261	0.049	24"	CMP			
80	F166	F167	158	0.030	30"	CMP			
81	F167	F168	75	0.014	30"	CMP			
82	F168	F169	32	0.006	30"	CMP			
85	F172	F173	24	0.005	30"	CMP			
86	F173	F175	191	0.036	30"	CMP			
92	F236	F237	46	0.009	18"	CMP			
93	F238	F239	93	0.018	18"	CMP			
94	F240	F241	29	0.005	15"	CMP			
95	F242	F243	25	0.005	15"	CMP			
96	F244	F245	24	0.005	15"	CMP			
97	F246	F247	34	0.006	15"	CMP			
98	F248	F249	57	0.011	18"	CMP			
99	F250	F251	54	0.010	15"	CMP			
100	F251	F252	67	0.013	15"	CMP			
102	F254	F252	178	0.034	15"	CMP			
103	F255	F254	62	0.012	15"	CMP			
104	F802	F110	78	0.015	18"	CMP			
114	G190	G191	61	0.012	15"	CMP			
122	G198	G199	202	0.038	30"	CMP			
123	G200	G201	40	0.008	42"	CMP			
126	G817	G818	127	0.024	42"	CMP			
129	H216	H217	72	0.014	15"	CMP			
130	H218	H219	76	0.014	15"	CMP			
131	H220	H221	73	0.014	18"	CMP			
132	H222	H223	75	0.014	18"	CMP			
133	H224	H225	69	0.013	18"	CMP			
134	H226	H227	87	0.016	18"	CMP			
136	H230	H231	63	0.012	12"x20"	CMP			
137	H232	H233	57	0.011	12"x20"	CMP			
138	H234	H235	48	0.009	18"	CMP			
139	H260	H261	383	0.073	18"	CMP			
143	H267	H268	52	0.010	18"	CMP			
145	H269	H807	46	0.009	36"	CMP			
146	H270	H269	163	0.031	30"	CMP			
160	I207	I208	4	0.001	18"	CMP			
161	I208	OTHERS	205	0.039	18"	CMP			
162	I209	I208	218	0.041	18"	CMP			
163	I210	I211	13	0.002	15"	CMP			
164	I211	I209	302	0.057	18"	CMP			
165	I212	I213	70	0.013	12"x20"	CMP			
166	I214	I215	60	0.011	15"	CMP			
285	K141	K143	182	0.034	15"	CMP			
286	K143	K142	152	0.029	15"	CMP			
310	L130	L126	225	0.043	18"	CMP			
311	L131	L130	56	0.011	15"	CMP			
312	L132	L133	40	0.008	15"	CMP			
357	M425	M426	33	0.006	12"x18"	CMP			
359	M428	M805	100	0.019	15"	CMP			
424	Q543	Q544	20	0.004	12"	CMP			
425	Q545	Q544	26	0.005	12"	CMP			
430	Q552	Q553	25	0.005	24"	CMP			Double barrel (24 LF each)
431	Q553	Q554	80	0.015	24"	CMP			Double barrel (40 LF each)
432	Q554	Q555	70	0.013	24"	CMP			Double barrel (35 LF each)
437	R473	OTHERS	139	0.026	12"	CMP			
438	R850	R475	35	0.007	18"	CMP			
447	OTHERS	T564	65	0.012	36"	CMP			
448	T437	T438	51	0.010	15"	CMP			
449	T438	T439	236	0.045	18"	CMP			
455	T488	T489	35	0.007	18"	CMP			
459	T492	T442	258	0.049	36"	CMP			
461	T496	T489	184	0.035	24"	CMP			
463	T562	T561	62	0.012	18"	CMP			
467	U430	U431	365	0.069	18"	CMP			
468	U431	U432	33	0.006	18"	CMP			
516	A17	A18	152	0.029	12"	CMP			



City of Belle Isle

Stormwater Pipes and Culverts Inventory

** Denotes privately owned and maintained pipe system.

Pipe ID	From	To	Lineal Feet (LF)	Miles	Pipe Diameter	Pipe Material	Lined?	Month/Year Lined	Notes
517	A18	A22	16	0.003	12"	CMP			
523	A25	A26	36	0.007	12"	CMP			
524	A28	A25	28	0.005	15"	CMP			
525	A30	A29	50	0.009	12"	CMP			
526	A29	A28	30	0.006	12"	CMP			
527	A29	A26	28	0.005	12"	CMP			
528	A26	OTHERS	155	0.029	15"	CMP			
546	T302	T301	26	0.005	36"	CMP			

**CITY OF BELLE SLE, FLORIDA
MEMO TO CITY COUNCIL**

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: Chief Grimm, Interim City Manager
Subject: 2020 Bond Proceeds

The Capital Improvement Revenue Note, Series 2020, has a due date to spend the bond proceeds of September 25, 2023; however, the loan agreement states that the time limit may be extended by the lender's written consent with notice to the bond council. The City would be required to obtain an opinion from the note counsel that the extension would not adversely affect the validity or tax-exempt status of the note.

The City reached out to the note counsel, Bryant Miller Olive, P.A., to obtain answers to the Council's questions and inquire about an extension. The answers received are below in red.

What happens if we don't spend the proceeds?

YOU DEFINITELY WANT TO SPEND THE BOND PROCEEDS SOONER RATHER THAN LATER. THE IRS CODE REQUIRES THAT THE BORROWER HAVE A REASONABLE EXPECTATION AT THE TIME OF ISSUANCE THAT IT SPEND 85% OF THE BOND PROCEEDS WITHIN THREE YEARS OF THE DATE OF ISSUANCE. THE CITY EXECUTED CERTIFICATES AT THE TIME OF ISSUANCE CERTIFYING TO WHAT ITS REASONABLE EXPECTATIONS WERE FOR SPENDING THOSE PROCEEDS. GRANTED, A LOT OF LEGITIMATE THINGS CAN HAPPEN POST-CLOSING THAT IMPACT THE EXPENDITURE SCHEDULE (E.G., CONSTRUCTION DELAYS, COST REDUCTIONS, HURRICANES, POLITICAL CHANGES, ETC.) AND IT DOESN'T MEAN THE EXPECTATIONS AT THE TIME OF CLOSING WERE UNREASONABLE. MORE THAN LIKELY, THE EXPECTATIONS CERTIFIED TO AT CLOSING WERE REASONABLE AT THE TIME. IN WHICH CASE, IT'S PROBABLY NOT THAT BIG OF A DEAL FROM AN IRS STANDPOINT. WITH THAT SAID, THE LONGER THE BOND PROCEEDS REMAIN UNSPENT, THE MORE IT CAN LOOK LIKE THE EXPECTATIONS AT THE TIME OF CLOSING WERE NOT REASONABLE, WHICH COULD CAUSE ISSUES IF THE DEAL WERE EVER AUDITED BY THE IRS.

If we don't spend the proceeds, do we jeopardize the bond itself?

IF 85% OF THE BOND PROCEEDS ARE NOT SPENT WITHIN THREE YEARS, AND THE IRS AUDITS THE BOND AND DETERMINES THE CITY'S EXPECTATIONS AT THE TIME OF CLOSING WERE NOT REASONABLE, THE IRS COULD TECHNICALLY DEEM THE BONDS TAXABLE. THE CITY WOULD HAVE TO PAY THE BONDHOLDER THE DIFFERENCE BETWEEN THE TAXABLE AND TAX-EXEMPT RATE TO MAKE THEM WHOLE. SINCE YOU ARE SO CLOSE TO THE 85% NUMBER, I WOULD HOPE THE IRS DOESN'T GO TO THAT EXTREME A PENALTY, BUT THEY COULD IF THEY WANTED TO.

Are we going to be in violation of the covenants of the bond?

TECHNICALLY, YES. IT IS A COVENANT DEFAULT UNDER SECTION 8.01(C), SO THE COUNCIL OR LENDER HAS TO NOTIFY YOU OF THE DEFAULT, AND THEN THE CITY WILL HAVE 30 DAYS TO CURE THE DEFAULT. BASED ON YOUR TIMELINE, WE SHOULD BE ABLE TO GET ANY EXTENSIONS PRIOR TO THE POINT WHERE THE DEFAULT CLOCK EVEN STARTS TICKING.

If the proceeds are not used, does it go back and lower the amount we owe?

IF THE PROCEEDS ARE NOT USED FOR ANOTHER CAPITAL PROJECT, THE PROCEEDS CAN BE USED TO MAKE THE NEXT PRINCIPAL PAYMENT COMING DUE. OUR PREFERENCE IS THAT THE BOND PROCEEDS ARE SPENT ON AUTHORIZED CAPITAL PROJECTS, WHICH WOULD BE ANY LAND ACQUISITION AND STORMWATER IMPROVEMENTS. IF THE CITY WANTS TO USE IT FOR SOMETHING ELSE, WE CAN PROBABLY FIGURE THAT OUT TOO. AS LONG AS IT'S A CAPITAL PROJECT FOR A MUNICIPAL PURPOSE, WE SHOULD BE ABLE TO AUTHORIZE IT. THAT WOULD JUST REQUIRE A LITTLE MORE WORK LIKE AN AMENDMENT TO THE LOAN AGREEMENT AND RESOLUTION APPROVING THE NEW PROJECT.

Is it uncommon to ask for an extension?

WE HAVE BEEN ASKED FOR EXTENSIONS ON A FEW OCCASIONS, AND THERE IS NOTHING WRONG WITH SEEKING THE EXTENSION. THAT LANGUAGE IS DESIGNED SO THAT WE HAVE THIS CONVERSATION NOW AND NOT 10 YEARS FROM NOW WHEN WE REALLY COULD HAVE A PROBLEM FOR THE REASONS PREVIOUSLY MENTIONED. IF YOU PROVIDE THE COUNCIL AND ME WITH A LETTER STATING HOW MUCH IS LEFT TO BE SPENT, THE REASONS IT HAS NOT BEEN SPENT TO DATE, AND A PLAN AS TO HOW AND WHEN THE PROCEEDS WILL BE SPENT, WE CAN REACH OUT TO THE LENDER AND WORK ON GETTING THAT CONSENT. ASSUMING THE REASONS AND PLAN ARE GOOD, WE SHOULD BE ABLE TO ISSUE THE NO ADVERSE OPINION, AND THE LENDER SHOULD CONSENT.

CITY OF BELLE SLE, FLORIDA CITY COUNCIL AGENDA ITEM COVER SHEET

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: Chief Grimm, Interim City Manager
Subject: Board and Committee Vacancies

Background: At several Council meetings, the staff stated that the City has had difficulty filling vacancies on several Committees and Advisory Boards. The City Council changed the guidelines for positions to be served at large and advertised many times for candidates; however, no one from those Districts or at large applied.

Some of the Board have been unable to meet because they cannot meet the quorum, or some members have missed more than 3-consecutive meetings and have caused challenges in discussion on necessary agenda items. In March 2021-Resolution 21-02, the Council changed the filling of vacancies as follows;

A. Must be a resident from each of the City's districts unless no candidate from the relevant District is available, including candidates to fill vacancies appointed according to Section 9

Board members have requested staff to communicate to the City Council representatives who have vacancies and non-participating Budget Committee members to begin to seek out new applicants. Some members have missed 3-4 meetings, and the Board members ask that those seats be forfeited and re-appointed.

Staff noted that the Planning & Zoning Board seat has been vacant for over a year, and, at this time, the Code allows for an at-large appointment. The Code reads,

Vacancies on the board. Any vacancy occurring during the unexpired term of office of any planning and zoning board member shall be filled by the Council for the remainder of the term within 45 days after the vacancy occurs. The vacancy will be advertised to fill the vacancy by the District; however, if no candidate applies for that vacancy, the Council may fill the vacancy from at-large candidates who are city residents regardless of district residency. The vacancies are as follows,

Committee	Active Members	OPEN Seats	At-Large / By District	Forfeit & Re-appoint
Budget	6	-	By District	2 - D3, D7
Comp Plan	1	6	By District	-
Planning & Zoning	6	1-D3	By District	-
Solid Waste	2	5	At-Large	-
Tree Board	2	5	At-Large	-
Transportation	3	4	By District	

Staff Recommendation: Resend Elert on Board/Committee Vacancies for 30 days or until filled.

Suggested Motion: I move to have staff send an elert for the open positions at large.

Alternatives: If the Council does not receive any interest from the public, they request that the appointed board members be changed to 5 members-at-large or dissolve the Committee(s).

Fiscal Impact: None, as these are voluntary positions.

Attachments: None

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

a.

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: Chief Grimm, Interim City Manager
Subject: Reallocation of ARPA Funds Approval

Background: On June 6, 2023, City Council approved reallocating ARPA funding. In preparing the FY 23/24 budget, additional projects were identified that would be ideal to commit ARPA funding instead of funding from the general fund. These projects include paving, repairs to the street sweeper, driveway repaving and entry gates for Public Works, Nela Bridge repairs, and a side-by-side utility vehicle for Public Works. In addition to these reallocations, adjustments have been made to reflect the actual cost for projects completed. On July 21, 2023, the Budget Committee recommended approval of the reallocations.

The original FY 22/23 budget included \$22,680 for roll-up doors for Public Works, but the funds were removed in the amended budget in error. Instead of adding the funds back to the budget, staff would like to request using ARPA funding.

Further, ARPA funds have been allocated to purchase LPRs, body-worn cameras/tasers, and computers for the Police Department. These purchases require Council approval per the City Purchasing Policy as they exceed \$50,000. Additionally, staff would like to request a waiver of the procurement process for the purchase of computers for the Police Department based on the fact that the City already contracts with Eola Technology for IT services.

Staff Recommendation: Approve the recommended ARPA Funds reallocation, approve the purchases of computers, LPRs, and body-worn cameras/tasers, and waive the procurement process for purchasing the computers. We request that the four motions below be made and approved separately for the record.

- Motion #1
 - **Suggested Motion: I move that we approve the reallocation of ARPA Funds as recommended by the Budget Committee with the additional reallocation for the Public Works roll-up doors.**
- Motion #2
 - **Suggested Motion: I move that we approve the purchase of computers for the Police Department from Eola Technology Partners, LLC. for \$67,624.48 using ARPA funding and waiving the procurement process based on the fact that the City already contracts with EOLA Technology for IT services.**
- Motion #3
 - **Suggested Motion: I move that we approve the purchase of LPRs for the Police Department from Flock Safety for \$64,550.00 using ARPA funding.**
- Motion #4
 - **Suggested Motion: I move that we approve the purchase of body-worn cameras/tasers for the Police Department from Axon Enterprises, Inc. for \$76,769.08 using ARPA funding.**

Alternatives: Do not accept the recommendations of the Budget Committee and staff.

Attachments: ARPA Funds spreadsheet

City of Belle Isle - ARPA Funds Allocation

VERSION:

V3.72 a.

REVISED DATE:

7/27/2023

\$ 3,626,180.00

Category	Projects	ALLOCATIONS APPROVED BY COUNCIL 6/06/23	ADJUSTMENT# 1	ADJUSTMENT# 2	PROJECT TOTALS AFTER REALLOCATION
			<i>Reallocation recommended by Budget Committee 7/21/23</i>	<i>Reallocation for additional PW roll up doors removed from FY2223 budget w/ BA#1 in error.</i>	
STORMWATER	Seminole/Daetwyler Drainage Improv	25,000.00	-	-	25,000.00
STORMWATER	6504 St. Partin Place Pipe Replacement	25,000.00	-	-	25,000.00
STORMWATER	2211 Cross Lake Rd.	204,140.00	-	-	204,140.00
STORMWATER	Barby Lane Upgrade	30,000.00	(3,393.20)	-	26,606.80
STORMWATER	Iworks Stormwater Management	7,000.00	-	-	7,000.00
STORMWATER	Transfer Switch Jade	35,000.00	-	-	35,000.00
STORMWATER	General Stormwater	200,000.00	-	-	200,000.00
TOTAL STORMWATER		526,140.00	(3,393.20)	-	522,746.80
PARK IMPROVEMENTS	Swann Deck Expansion	45,815.00	-	-	45,815.00
TOTAL PARK IMPROVEMENTS		45,815.00	-	-	45,815.00
SMALL EQUIPMENT	Computers - City Employees	7,884.74	-	-	7,884.74
SMALL EQUIPMENT	Computers - Police	74,919.69	-	-	74,919.69
SMALL EQUIPMENT	Radios - Police	48,079.30	-	-	48,079.30
SMALL EQUIPMENT	Body Worn Cameras/Taser - Police	76,769.08	-	-	76,769.08
SMALL EQUIPMENT	AEDs - Police	27,362.00	1,870.00	-	29,232.00
SMALL EQUIPMENT	LPRs - Police	64,550.00	-	-	64,550.00
SMALL EQUIPMENT	Policy/Training System - Police	31,912.20	-	-	31,912.20
SMALL EQUIPMENT	Firearm Simulator - Police	24,085.00	-	-	24,085.00
SMALL EQUIPMENT	Radars - Police	10,000.00	-	-	10,000.00
SMALL EQUIPMENT	Uniform Vest Covers - Police	3,485.94	-	-	3,485.94
SMALL EQUIPMENT	Uniforms - Police	4,887.31	-	-	4,887.31
SMALL EQUIPMENT	Lawn Trailer/Equipment - PW	15,000.00	-	-	15,000.00
TOTAL SMALL EQUIPMENT		388,935.26	1,870.00	-	390,805.26
SIDEWALKS	Sidewalk Repairs	1,050,000.00	-	-	1,050,000.00
TOTAL SIDEWALKS		1,050,000.00	-	-	1,050,000.00
RESURFACING & CURBING	Paving	388,872.70	300,000.00	-	688,872.70
RESURFACING & CURBING	Pavement Markings - Nela Striping	26,750.00	-	-	26,750.00
TOTAL RESURFACING & CURBING		415,622.70	300,000.00	-	715,622.70
INFLATION ADJUSTMENT	Inflation Stipend	114,787.20	-	-	114,787.20
TOTAL INFLATION STIPEND		114,787.20	-	-	114,787.20
REPAIRS & MAINTENANCE	Repairs to Street Sweeper	-	35,000.00	-	35,000.00
TOTAL REPAIRS & MAINTENANCE		-	35,000.00	-	35,000.00
CAPITAL	Land for City Complex	553,192.84	(406,109.65)	(22,680.00)	124,403.19
CAPITAL	City Hall / Police Department Swap	100,000.00	-	-	100,000.00
CAPITAL	Vac System	150,000.00	-	-	150,000.00
CAPITAL	Lawnmower - PW	15,000.00	(367.15)	-	14,632.85
CAPITAL	Centrifugal Pump	80,000.00	-	-	80,000.00
CAPITAL	Police Department Boat Ramp	175,000.00	-	-	175,000.00
CAPITAL	Roll Up Doors for PW	11,687.00	-	22,680.00	34,367.00
CAPITAL	Public Works Driveway Repaving	-	18,000.00	-	18,000.00
CAPITAL	Entry Gates for Public Works	-	15,000.00	-	15,000.00
CAPITAL	Nela Bridge Repairs	-	20,000.00	-	20,000.00
CAPITAL	Side by Side Utility Vehicle - PW	-	20,000.00	-	20,000.00
TOTAL CAPITAL		1,084,879.84	(333,476.80)	-	751,403.04
		3,626,180.00	-	-	3,626,180.00
Unallocated		\$ -	-	-	\$ -

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

b.

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: T. Grimm, Interim City Manager
Subject: Streaming Council Meetings

Background: In 2021, the City Council approved replacing a modernized audio/visual system in the Council Chambers resulting from citizen complaints and Council frustration to hold efficient and effective meetings.

At the July 18 Council meeting and other occasions, we had connection issues with broadcasting City meetings. Some situations are easy to fix, and others are out of our control due to connectivity. The Council discussed canceling a Council meeting if streaming was unavailable because some believe it does not allow for transparency to the public.

There is an expectation that City meetings be recorded and broadcast. However, no requirement under the Sunshine Law requires a public board or commission to make streaming or video recordings, BUT, if they are made, they become public records.

Staff Recommendation: Staff requests Council discussion and an Attorney's Opinion and recommendations on compliance with records/meeting sunshine law process.

Suggested Motion: I move to cancel a City Council meeting if it cannot be recorded and streamed to the public.

Alternatives: Alongside streaming meetings, staff can place the IPAD to video a meeting and post the link of the video and the audio to the City's website the following day.

Fiscal Impact: na

Attachments: na

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

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: Chief Grimm, Interim City Manager
Subject: Colin Baenziger and Lynelle Klein, Recommended Candidates Interviews and Community Reception – Round 2

Background:

On July 18 the City Council decided to re-open the search for City Manager. In the first round, the Council selected 5-candidates; one finalist dropped out for personal reasons, and two more accepted other positions. After further consideration, the Council discussed interviewing a few more candidates before selecting a manager and agreed to re-open the search.

Colin Baenziger proposes the following dates,

- | | |
|------------------------|--|
| July 19, 2023 | Search Re-opened. |
| August 4, 2023 | Search closes. |
| August 18, 2023 | CB&A forwards its candidate report and materials to the City electronically. These will include the candidates' resumes, the candidate introduction, and the results of our reference, background, social media, and Internet/newspaper archives checks. |
| August 29, 2023 | City Selects Finalists |
| September 8, 2023 | City provides a City tour and possibly holds a reception for the finalists. |
| September 9, 2023 | One-on-one City Council Interviews and possible decisions. |

Next Steps

The 5-finalists will be selected on August 29 and invited to Belle Isle for a tour, public reception, and formal interviews on September 8 and September 9, with a possible decision then or shortly after.

Staff Recommendation: The August 29th meeting is a scheduled City Council workshop at 6:00 pm. Staff recommends a motion to make this a special session to allow voting on the 5-finalists by poll.

Suggested Motion: I move to schedule the August 29th workshop as a Special Called session to allow for selecting the top 5 candidates for consideration as City Manager and approve the dates provided by Colin Baenzinger.

Alternatives: Disapprove and select other dates

Fiscal Impact: Unknown

Attachments: N/A

City of Belle Isle



1600 Nela Ave. Belle Isle, FL 32809
407.851.7730 | FAX: 407.240.2222

August 1, 2023

Honorable Mayor, Members of the City Council, and Citizens of Belle Isle:

I am pleased to submit the fiscal year 2023/2024 Proposed Annual Budget and Capital Program in accordance with the City Charter. This budget is based on the direction provided by City Council and our current financial status, revenue trends, economic data, and our standard of providing top level service while maintaining our focus on keeping Belle Isle an affordable option for our citizens.

Over the past year, the City has completed many projects, including repairing and replacing sidewalks throughout the City, restriping on Nela Avenue, renovating the clock tower at Conway Road/Hoffner Avenue, and replacing the City Hall roof. Some of the stormwater projects completed include the Sol Avenue rebuild, Barby Lane upgrade, and pipe linings on Wind Willow Road and Cullen Lake Shore Drive. Additionally, the City is in the process of doing a stormwater utility rate study, updating the comprehensive plan, planning for the City's centennial celebration, and looking for our new City Manager.

This budget represents a balanced budget for the upcoming fiscal year and maintains the current level of service to the community without raising property taxes. The City maintains the same millage rate of 4.4018 adopted since FY 2010/2011. The City continues to use ARPA funding for essential projects which has helped conserve reserves; however, due to expenditures caused by Hurricane Ian, the General Fund ending fund balance is down to 18.6% in this proposed budget. While this is lower than the 25% recommended by the Budget Committee, the City is working to receive reimbursement from FEMA which will bring our fund balance back into the recommended range.

The City continues to partner with ClearGov, a financial transparency platform, to provide an infographic-based fiscal dashboard for a more inclusive and transparent budget and financial process. Throughout the year, residents can review the budget and budget activity, historical budget data, and financial reports by visiting <https://cleargov.com/florida/orange/city/belle-isle>.

THE BUDGET

At the most basic level, the budget is a legal document that gives local government officials the authority to incur obligations and pay expenses. Additionally, the budget provides a financial plan that integrates Council goal-setting and supports City Council priorities and initiatives. It also represents the official organizational plan by which City policies, priorities, and programs are implemented. The budget details the revenues and expenditures for the fiscal year and serves as a planning and communication tool for residents, businesses, and employees about how the City's financial resources are allocated to provide services to the community.

The City of Belle Isle fiscal year is from October 1st through September 30th. The City has seven governmental funds – the General Fund, the Debt Service Fund, three special revenue funds, and two capital project funds. However, the Charter Debt Service Fund and the Capital Improvement Revenue Note 2020 Project Fund will be ending due to the elimination of the charter school bond and the full use of the 2020 bond proceeds.

Revenue projections are based on historical data and financial forecasts provided by City staff, Orange County, and the Department of Revenue Office of Tax Research for state-shared revenues.

Expenses are accounted for in the fund in which they occur to provide a more accurate accounting of expenses. This includes reallocating a portion of salaries and benefits for the City Manager, Finance Director, and Public Works Department to the stormwater fund based on a percentage of work time spent associated with the fund. The General Fund provides approximately 98% of the total operating budget for all governmental funds. The total proposed City budget (all funds), including reserves, is \$11,600,951, a decrease of \$3,809,335 (-28.2%) from the FY 22/23 amended budget of \$15,410,286.

As an overview, here is the proposed budget for FY 23/24 for all funds compared to the FY 22/23 amended budget:

FUNDS	FY 22/23 AMENDED	FY 23/24 PROPOSED
General Fund	13,324,189	11,384,101
Transportation Impact Fee Fund	111,288	119,688
Stormwater Fund	1,247,197	56,165
LE Education Fund	15,495	27,324
Charter Debt Service Fund	0	0
Equipment Replacement Fund	270,016	13,673
2020 Bond Project Fund	442,101	0
TOTALS	15,410,286	11,600,951

THE BUDGET PROCESS

The budget process started in June, with the city staff receiving guidance from the City Council on goals for the upcoming year. Departments prepared their departmental budgets and reviewed with the City Manager. Then the City Manager and Finance Director put together a draft proposed budget.

The proposed budget was given to the Budget Committee for review the first week of July. The Budget Committee is made up of citizens from each of the City's seven voting districts appointed by the City Council. They are responsible for reviewing and making recommendations on the annual operating budget and capital expenditures as proposed by the City Manager.

The following individuals serve on the Budget Committee:

- District 1: Nate Davenport
- District 2: Jackie Hoevenaar (Secretary)
- District 3: Thad Taylor (Chair)
- District 4: Kevin Pierre
- District 5: Kirk Leff
- District 6: Nash Shook (Vice-Chair)
- District 7: Vacant

The Budget Committee held a meeting on July 21, 2023 to review the proposed budget. City staff attended the meeting to answer questions. The Committee reviews and may revise the proposed budget before it goes to the City Council for adoption. At the meeting, the Committee recommended sending the proposed budget to the Council.

The City Charter requires that on or before the first council meeting in August of each year, the City Manager shall submit to the council a budget for the ensuing fiscal year and an accompanying message. The Council will hold a series of workshops on the budget, which are scheduled this year for August 15th and August 29th (if necessary). Then, the City will hold two public hearings on the budget, which are scheduled this year for September 5th and September 19th. The Council adopts the budget at the second public hearing. These meetings allow the public to participate in the budget process. Any person may appear to discuss any item in the budget. Once adopted, the budget is published on the City's website and takes effect on October 1st.

AMERICAN RESCUE PLAN ACT (ARPA)

The Coronavirus State and Local Fiscal Recovery Fund (SLFRF) authorized by the American Rescue Plan Act (ARPA) provided financial support to all state and local governments to help support funding from lost revenues and to make infrastructure and safety enhancements. The City of Belle Isle received over \$3.6 million in ARPA funding. In FY 21/22, the City used \$618,677.83 on various projects such as paving, sidewalk repairs, Swann Deck expansion, and an inflation stipend for employees. In FY 22/23 and into FY 23/24, the City plans to spend the remaining funds on stormwater improvements, small equipment, capital assets, sidewalks, and street resurfacing.

Because the revenue cannot be recognized until expenses have been incurred, the FY 23/24 budget does not include any budgeted ARPA revenues or expenditures. The budget will be amended when the projects are complete. The ARPA funds allocation is below.

STORMWATER		SIDEWALKS	
Seminole/Daetwyler Drainage Improvement	25,000.00	Sidewalk Repairs	1,050,000.00
6504 St. Partin Place Pipe Replacement	25,000.00	RESURFACING & CURBING	
2211 Cross Lake Road	204,140.00	Paving	688,872.70
Barby Lane Upgrade	26,606.80	Pavement Markings-Nela Striping	26,750.00
Iworks Stormwater Management	7,000.00	INFLATION STIPEND	
Transfer Switch Jade	35,000.00	Inflation Stipend for Employees	114,787.20
General Stormwater	200,000.00	REPAIRS & MAINTENANCE	
PARK IMPROVEMENTS		Repairs to Street Sweeper	35,000.00
Swann Deck Expansion	45,815.00	CAPITAL	
SMALL EQUIPMENT		Land for City Complex	124,403.19
Computers – City Employees	7,884.74	City Hall / Police Dept Swap	100,000.00
Computers – Police	74,919.69	Vac System	150,000.00
Radios – Police	48,079.30	Lawnmower – Public Works	14,632.85
Body Worn Cameras/Tasers – Police	76,769.08	Centrifugal Pump	80,000.00
AEDs – Police	29,232.00	Police Department Boat Ramp	175,000.00
LPRs – Police	64,550.00	Roll Up Doors – Public Works	34,367.00
Policy/Training System – Police	31,912.20	Driveway Repaving – Public Works	18,000.00
Firearm Simulator – Police	24,085.00	Entry Gates – Public Works	15,000.00
Radars – Police	10,000.00	Nela Bridge Repairs	20,000.00
Uniform Vest Covers – Police	3,485.94	Side by Side Utility Veh – PW	20,000.00
Uniforms – Police	4,887.31		
Lawn Trailer/Equipment – Public Works	15,000.00		

GENERAL FUND – FUND 001

The **General Fund** is the primary operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in providing activities, programs, and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not explicitly levied or collected for other City funds and related expenditures.

The General Fund provides the following direct services to the community: Public Safety (Police, Fire, and Dispatch Service); Legislative (Mayor and City Council); General Government (City Manager, Finance, Human Resources, City Clerk, City Attorney, Planning, and Building); and Public Works (Street and Infrastructure Maintenance, Parks, and Urban Forestry).

REVENUES

General fund revenues are from the following sources: taxes; special assessments; intergovernmental revenues; licenses and permits; fines and forfeitures; public charges for services; and other miscellaneous revenue. This budget

calls for no new revenues in the General Fund. When projecting ad-valorem and non-ad-valorem taxes, we anticipate a collection rate of 95%.

Ad Valorem Taxes

The proposed property tax millage rate for FY 23/24 remains unchanged at \$4.4018 per one thousand dollars (\$1,000) of assessed value. The current year’s taxable value for property in Belle Isle is \$1,045,718,431 (a 9% increase from \$957,891,012). The total budgeted ad valorem revenue is \$4,372,891, an increase of \$367,269 (9%) from last year’s ad valorem revenue of \$4,005,622. The current year’s budgeted ad valorem revenue is based on the total property valuation for taxation, the general economic environment, and a collection rate of 95%. This increase in ad valorem is due to increased property values and the property appraiser assessments, not a tax hike or millage rate increase done by the City.

Non-Ad Valorem Assessments

A non-ad valorem assessment is a special assessment or service charge not based on the property’s value. Non-ad valorem assessments are assessed to provide certain benefits to your property, including services such as security, lighting, and trash disposal. Currently, the City only has a solid waste non-ad valorem assessment in the General Fund and a Stormwater Assessment in the Stormwater Fund. The City approved a 5.4% increase for the solid waste and recycling company which is a contractual increase. Therefore, the residential rate will go from \$282.00 annually to \$305.40. The total expected revenue from Solid Waste assessments is \$766,814.

Other Revenue Sources (Combined)

The City also collects gas tax, utility tax (collected only on propane), license and permit fees, franchise fees (electric and solid waste), state-shared revenues, fines, rent revenue from the Charter School, and other miscellaneous revenues. These revenues make up \$4,512,292 or 51% of the General Fund Revenues.

General Fund Revenue Breakdown

The Chart below depicts the breakdown of various revenue types and compares FY 22/23 to the FY 23/24 budget (minus reserves).

REVENUES	FY 22/23 AMENDED	FY 23/24 PROPOSED
Ad Valorem Taxes	4,005,622	4,372,891
Other Taxes	444,601	436,000
Licenses and Permits	545,000	575,200
Intergovernmental	3,306,445	1,614,029
Charges for Services	707,524	766,814
Fines and Forfeitures	462,500	631,000
Miscellaneous Revenue	667,497	489,249
TOTAL REVENUES	10,139,189	8,885,183

EXPENDITURES

The General Fund accounts for all expenditures not restricted to specific purposes or otherwise required to be accounted for in another fund. General Fund dollars are used to support such City services as police, public works, planning, and administrative support services. The City expects no reduction in services and programs this fiscal year. Total General Fund expenditures are proposed to be \$9,731,449 or 18% below the amended FY 22/23 budget of \$11,703,454. Most of this decrease is for projects tied to ARPA funding.

Legislative / Executive Mayor

These two departments consist of the Office of the Mayor and the Council. The Mayor and City Council positions are voluntary; the elected officials are not compensated for their service. Most of the expenditure categories remain the same as last year. The amount budgeted for election expense was reduced. The combined total for Legislative and Executive Mayor is \$23,450.

Finance, Administration, & Planning

The City's Finance, Administration, & Planning Department is responsible for all administrative, financial, and planning operations. This department includes the City Manager, City Clerk, City Planner, Administrative Assistant, and Finance Department. An 8% COLA with a 7% one-time salary adjustment is budgeted for this department. A new line in the FY 23/24 budget is college tuition reimbursement, a benefit provided in the City Personnel Manual but not previously utilized or budgeted. The total department budget increased from \$739,418 to \$785,170.

General Government

This department accounts for all other administrative and government expenditures, including the contracted services for the City Attorney, Lobbyist, Orange County Fire Department, Engineering, Solid Waste, and Information Technology. This department also funds the Belle Isle Neighborhood Grant (BING) Program. Again this year, the City is allocating \$7,500 to each District and \$7,500 to the Mayor for the BING Program. The total department's expenses are \$3,801,222, a decrease of 27% over the last fiscal year. The decrease is mainly attributed to hurricane expenses in the amended FY 22/23 budget. In FY 23/24, there is an increase in the Orange County Fire contract of \$175,948 as this is directly related to the property tax values; an increase of \$47,518 in solid waste fees; and an increase of \$75,000 in special events budget for the City's Centennial Celebration in 2024.

Police

The Belle Isle Police Department promotes public safety through service, integrity, and professionalism and in partnership with the community and other governmental agencies to:

- Prevent and deter crime
- Enhance the safety of the traveling public through education and enforcement
- Safeguard property and protect individual rights
- Improve the quality of life of those the department is entrusted to serve.

The department consists of twenty-two full-time certified police officers dedicated to keeping the citizens of Belle Isle safe. The force is composed of one Police Chief, one Deputy Chief, one Patrol Lieutenant, two Patrol Sergeants, one Detective Sergeant, two Corporals, thirteen Patrol Officers (two of which are traffic/marine patrol), one School Resource Officer, two Code Enforcement/Community Service Officers, one Administrative Assistant, and five Crossing Guards. The Cornerstone Charter Academy primarily funds the School Resource Officer. Included in the budget for Police is a 15% pay increase for sworn employees and an 8% COLA with a 7% one-time salary adjustment for non-sworn employees. Also included is an increase in retirement for sworn employees to 20%.

The Belle Isle Police Department contracts with the Orange County Sheriff's Office Communications Division to provide dispatching services for our officers. Our Department works closely with all law enforcement agencies in Central Florida. It has current Memorandums of Understanding (MOU) with all agencies in Orange County and the Florida Department of Law Enforcement.

Certain Belle Isle patrol officers are also certified Marine Patrol Officers. They work part-time with the Orange County Sheriff's Office Marine Patrol Unit and the Florida Wildlife Commission to patrol the Conway Chain of Lakes and enhance the safety of all residents and visitors through education and enforcement. The Department participates in and sponsors numerous community events and safety campaigns, including Boater Safety Courses, Life Saver AED classes, national traffic safety campaigns, the annual DEA Drug Take Back Program, Senior Car Fit and Child Safety Car Seat services, Senior Watch Program, golf cart safety inspections, Vacation House Check services as well as providing security services for a variety of businesses and events throughout the year.

The total projected expenditures for the Belle Isle Police Department is \$3,942,967, which is \$181,035 above the FY 22/23 amended budget of \$3,761,932. Most of the increase is wages and benefits associated with the new Police Pay Plan. Other increases are 17 license plate reading cameras, new advanced body-worn cameras, and a policy and training program.

Public Works

The Public Works Department ensures the community's health, safety, and public welfare by managing and maintaining infrastructure and coordinating the maintenance of other infrastructure in the city. Services include maintaining streets, tree care, government facilities, public lands, the city's park and greenway system, right-of-way maintenance, safety inspections, emergency response, and staffing public events. The Department has six positions: 1 Public Works

Director, 1 Public Works Foreman, and 4 Public Works Technicians. An 8% COLA with a 7% one-time salary adjustment is budgeted for this department. A new line in the budget in FY 23/24 is college tuition reimbursement which is a benefit provided in the City Personnel Manual but was not previously utilized or budgeted.

In partnership with other agencies and through contracts, services include urban forestry, street sweeping, landscaping, traffic control maintenance, and street lights. Public Works expenses are also included in the Stormwater Fund as the Public Works Department maintains the stormwater system.

The projected total operating expenditures for the Public Works is \$913,640, a \$1,024,303 decrease from the FY 22/23 amended budget of \$1,937,943. Most of the decrease is due to projects tied to ARPA funding.

Debt Service

This department is for all debt service on the 2016 bond issue for the Nela Bridge renovation, which will be paid in 2026, and the debt service on the 2020 bond issue for purchasing the Bank of America building and additional land purchase or stormwater projects. Debt service expenditures for FY 23/24 are \$265,000.

General Fund Expense Breakdown

The chart below depicts the breakdown of expenditures by department and compares the FY 22/23 to the FY 23/24 budget.

EXPENDITURES	FY 22/23 AMENDED	FY 23/24 PROPOSED
Governing Board (Executive and Legislative)	31,250	23,450
Administration (Administration, Finance, Planning)	739,418	785,170
General Government	4,970,911	3,801,222
Police	3,761,932	3,942,967
Public Works	1,937,943	913,640
Debt Service	262,000	265,000
TOTAL EXPENDITURES	11,703,454	9,731,449

ENDING FUND BALANCE

The Ending Fund Balance is calculated by taking the Beginning Fund Balance (the Ending Fund Balance from the prior year), adding the current year's budgeted revenues, and subtracting the current year's budgeted expenditures.

The General Fund has a delicate balance between maintaining a healthy reserve and allocating the necessary funds to maintain systems; however, an average fund balance should range between 15-20% of the operating budget. The Budget Committee recommends a minimum fund balance of 25% of revenues. We expect this budget to end the year with a fund balance in the general fund of \$1,652,652, which is (18.6%) of the budgeted revenues. While this does not achieve the Budget Committee's recommendation, we expect to receive reimbursement from FEMA in FY 23/24 for Hurricane Ian expenditures paid in FY 22/23. Once the reimbursement is received, we anticipate the fund balance will meet or exceed the Budget Committee's recommendation.

TRANSPORTATION IMPACT FEE FUND - FUND 102

The Transportation Impact Fee Fund receives revenue from traffic impact fees for new residential, commercial, and industrial development. The ordinance allows the City to charge impact fees for park development and general government consistent and pursuant to the Florida Impact Fee Act.

REVENUE

The Transportation Impact Fee Fund receives revenue from impact fees. An impact fee is a form of user fee for raising capital for the future outlay of the cost of expanding facilities demanded by new development. Although the City has not projected any impact fees being collected this fiscal year, the fund has a projected beginning fund balance of \$119,788.

EXPENDITURES

A city-wide traffic study was previously done to determine where the City will need to expand its infrastructure and roadways in the future. The City budgeted \$65,000 in FY 22/23 to hire a traffic consultant to analyze and plan road improvements to Hoffner Avenue, Judge Road, and Daetwyler Drive. As this was not able to be completed in FY 22/23, it will carry over and be the only expense in this fund for FY 23/24.

ENDING FUND BALANCE

The projected ending fund balance is \$54,688.

STORMWATER FUND - FUND 103

The **Stormwater Fund**, operating much like an electric or water utility, collects fees related to the control and treatment of stormwater that can be used to fund a stormwater management program. The utility enables the city to manage and upgrade stormwater infrastructure, protect Lake Conway, provide technical assistance with stormwater management issues, and provide educational programs for residents and schools.

REVENUES

The primary revenue source in the Stormwater Fund is from stormwater fees that are assessed by equivalent dwelling units (EDUs) by the City and collected as a non-ad valorem assessment. This fiscal year, the assessment will increase from \$130/EDU to \$135/EDU as included in the Stormwater Capital Improvement Program, resulting in anticipated revenue of \$463,506. The City is currently working with a consultant to review and update the Stormwater Assessment Program.

The City was awarded \$196,862 from the Florida Resiliency Program for the Sol Avenue rebuild project that was completed in FY 22/23. The City expects to receive the reimbursement in FY 22/23; however, until the funding is actually received, we will not add it to the budget. The City was also awarded an \$80,000 grant under this program to have a vulnerability assessment done of the City's potential for flooding. This assessment will determine the areas of flooding that need to be rectified. Once the assessment is completed, the City will be eligible for additional grant funding for other flooding projects under this program. This revenue will also not be added to the budget until it is actually received. In addition, the City is working to receive approximately \$185,000 from FEMA for Stormwater projects caused by Hurricane Ian and the revenue will be added to the budget once received.

The total revenue for this fund is \$464,006.

EXPENDITURES

Expenditures in the Stormwater Fund consist of the payroll cost allocation for employees that do work associated with Stormwater and for all equipment and projects necessary to maintain the City's stormwater system. This includes all conveyance systems, outfalls, basins, swales, engineering, lake conservation, and NPDES reporting. The City continues to repair and replace stormwater infrastructure to reduce or correct areas that flood during periods of high rain. Also included in the budget this year is \$13,000 for an aeration system at Trimble Park.

The total proposed expenditures for this fund is \$613,730.

ENDING FUND BALANCE

Unfortunately, the City continues to face issues with flooding and corrugated metal pipe failures which have taken a toll on the Stormwater Fund. The projected beginning fund balance for FY 23/24 is negative by \$407,841 and by the end of FY 23/24, we project a negative ending fund balance of \$557,565. The number of pipe failures and the cost associated continues to exceed the annual revenue the City receives in Stormwater assessments. The City has contributed a portion of ARPA funding for stormwater projects.

LAW ENFORCEMENT EDUCATION FUND - FUND 104

The **Law Enforcement Education Fund** accounts for revenues received pursuant to Florida Statutes, which imposes a \$2.00 cost against persons convicted for violations of civil and criminal statutes. The funds can only be used for police officer training for criminal justice education degree programs and training courses, including basic recruit training.

REVENUES

The City anticipates receiving \$4,000 in revenue for judgments & fines and \$500 in interest for a total of \$4,500.

EXPENDITURES

Expenditures in this fund must be used to educate and train law enforcement personnel. The City budgeted \$20,000 to be used for training.

ENDING FUND BALANCE

The City continues to utilize this fund and projects an ending fund balance of \$7,324.

CHARTER SCHOOL DEBT SERVICE FUND - FUND 201

The **Charter School Debt Service Fund** was created in 2012 for the \$9.6 million revenue bond used to purchase the Cornerstone Charter property. This fund received rent revenue from Cornerstone Charter Academy (CCA) which was used to pay the debt service on the bond and for significant equipment repair and replacement as designated in the lease. However, this fund is going away as CCA took over the debt as part of a new bond for the expansion of the campus. CCA and the City entered into a new lease that provides annual rent of \$450,000 plus annual CPI increases and relieves the City of all maintenance responsibilities at CCA. The rent received is recorded in the General Fund.

CAPITAL EQUIPMENT REPLACEMENT FUND - FUND 301

The **Capital Equipment Replacement Fund** was established by Council in 2019. Although the FY 22/23 budget includes a transfer in of \$250,000 from General Fund, we are holding off on the transfer and from budgeting anything in FY 23/24 until a plan is established for use of this fund.

EXPENDITURES

There are no expenditures budgeted for FY 23/24.

ENDING FUND BALANCE

The ending fund balance is \$13,673.

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND - FUND 303

The **Capital Improvement Revenue Note 2020 Project Fund** was created in 2020 with the issuance of the \$2.5 million bond for the acquisition of one or more parcels of land and improvements and/or stormwater capital improvements to which the City purchased the Bank of America property for \$2,057,899.28. The remaining bond proceeds were to be expended before September 25, 2023; therefore, this fund will go away and has no budget for FY 23/24.

CAPITAL EXPENDITURES

With the exception of the Trimble Park aeration system budgeted in Stormwater Fund, all capital expenditures for FY 23/24 are funded with ARPA and not included in this budget.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

The capital program consists of a clear general summary of its contents; a list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements; cost estimates and recommended time schedules for each such improvement; and the estimated annual cost of operating and maintaining the facilities to be constructed or acquired. The plan may be revised and extended each year concerning capital improvements still pending or in the process of construction or acquisition.

For this fiscal year, the following projects are included in the CIP and are all funded with ARPA:

GENERAL FUND		STORMWATER FUND	
Public Works Driveway Repaving	18,000	Trimble Park Aeration System	13,000
Public Works Entry Gates	15,000	Pipe Lining	200,000
Police Boat Dock for Marine Patrol	175,000	2211 Cross Lake Road Project	200,000
Resurfacing & Curbing	300,000	TOTAL	\$413,000
Sidewalk Repairs & Replacements	519,451		
Nela Bridge Landscaping/Lighting	20,000		
TOTAL	\$1,047,451		

CONCLUSION

This budget has been prepared in accordance with the provisions of the City Charter, Section 5.02. It includes details and explanations of proposed budget items and a line-by-line comparison of the proposed and current budgets.

The City has been fortunate to maintain a healthy reserve in the General Fund, but this reserve will only last with additional sustaining revenues added to the General Fund. Through ARPA, the City has been able to complete essential projects and conserve spending of the General Fund reserve, but this was a one-time restoration that will not sustain the City in future years. We also cannot depend on assessed values on the property to continue to rise.

There has been little discussion about sustaining revenues at the Budget Committee level over the past year, but they will start the discussions soon so we can be ready for next year. There needs to be more than the annexation of commercial property to sustain the City. The Council discussed many goals they want to accomplish to provide the high level of service that the residents of Belle Isle have come to expect.

A copy of this budget has been filed with the City Clerk and is available for inspection at City Hall. Notice of submission of this budget and the public hearing will be provided to the media as required by law. A copy of this budget will also be available on the City's website to facilitate its examination by our citizens.

It is important to note that with the departure of the previous City Manager in April 2023, someone who was intricately involved in the budget preparation, there is a loss of institutional knowledge that carries forward from one fiscal year to the next in the preparation of the budget. This separation occurred just before the budget preparation normally begins, when the City Manager typically provides direction for the preparation of the budget based on policy direction provided by the City Council. This loss thus hindered the ability of staff to begin the budget process with both this administrative and policy direction and the long-range plan for future projects. Given these limitations, however, this budget represents a very high quality of work in a comprehensive format.

In closing, I want to thank the Council for all your efforts and leadership, the Budget Committee members for their hard work, enthusiasm, and commitment to reviewing this budget, Finance Director Tracey Richardson for her exceptional institutional and financial knowledge, the terrific city staff who has displayed remarkable dedication and stepped up with the absence of a permanent City Manager, and the department heads for their efforts in preparing this budget.

Respectfully Submitted,


Travis Grimm
 Interim City Manager

CITY OF BELLE ISLE, FLORIDA

FY 23-24 PROPOSED BUDGET DRAFT



VERSION / DATE

V3.072723

CITY OF BELLE ISLE, FLORIDA
 FY 2023-2024
 PROPOSED BUDGET DRAFT
 CHANGES MADE IN DRAFT V3.072723

a.

ACCOUNT TYPE	ACCOUNT NAME	PREVIOUS AMOUNT	NEW AMOUNT	NET CHANGE	INCREASE/DECREASE	REASON
FUND: 001 GENERAL FUND						
FY 23/24 PROPOSED BUDGET						
REVENUES						
001-331-900	ARPA-CORONAVIRUS LOCAL FISCAL RECOVERY	460,461	-	(460,461)	DECREASE	Removed from budget as we have done with all ARPA projects.
	TOTAL REVENUE CHANGE			(460,461)	DECREASE	
EXPENDITURES						
001-541-00-6330	CIP - SIDEWALKS	460,461	-	(460,461)	DECREASE	Removed from budget as we have done with all ARPA projects.
	TOTAL EXPENDITURE CHANGE			(460,461)	DECREASE	

CITY OF BELLE ISLE, FLORIDA

FY 2023-2024

PROPOSED BUDGET DRAFT

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
GENERAL FUND 001						
BEGINNING FUND BALANCE		3,198,256	3,185,000	3,185,000	4,023,928	2,498,918
REVENUES						
001-311-100	AD VALOREM TAX	3,763,201	4,005,622	4,005,622	4,005,622	4,372,891
001-312-410	LOCAL OPTION GAS TAX	232,943	237,101	237,101	215,000	215,000
001-314-800	UTILITY SERVICE TAX - PROPANE	6,354	5,500	5,500	7,500	6,000
001-315-000	COMMUNICATIONS SERVICES TAXES	202,696	190,000	190,000	215,000	200,000
001-316-000	BUSINESS TAX LICENSES	17,046	12,000	12,000	12,000	15,000
001-322-000	BUILDING PERMITS	150,293	175,000	175,000	155,000	150,000
001-323-100	FRANCHISE FEE - ELECTRICITY	290,120	260,000	260,000	295,000	290,000
001-323-700	FRANCHISE FEE - SOLID WASTE	86,665	60,000	60,000	95,000	85,000
001-329-000	ZONING FEES	28,520	30,000	30,000	30,000	30,000
001-329-100	PERMITS - GARAGE SALE	315	200	200	650	200
001-329-130	BOAT RAMPS - DECAL AND REG	2,475	1,800	1,800	3,000	2,000
001-329-900	TREE REMOVAL	485	-	-	125	-
001-331-100	FEMA REIMBURSEMENT - FEDERAL	5,138	-	-	11,063	-
001-331-110	FEMA REIMBURSEMENT - STATE	285	-	-	614	-
001-331-120	FDOT REIMBURSEMENT	7,146	-	-	7,340	-
001-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	618,678	1,813,090	1,813,090	514,900	-
001-334-201	FDOT UNF HIGH VISABILITY ENFORCEMENT	5,131	-	-	-	-
001-334-396	OJP BULLETPROOF VEST GRANT	3,442	-	-	1,582	-
001-334-560	FDLE JAG GRANT	10,990	-	-	-	-
001-334-565	FDLE CESF/CERF FUNDING	26,380	-	-	-	-
001-335-120	STATE SHARED REVENUE	415,592	372,724	372,724	392,000	435,000
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	98	-	-	98	-
001-335-180	HALF-CENT SALES TAX	1,383,531	1,043,124	1,043,124	1,300,000	1,100,000
001-337-200	SRO - CHARTER CONTRIBUTION	74,296	77,507	77,507	77,507	79,029
001-337-205	CHARTER SCHOOL INSURANCE CONTRIBUTIONS	59,983	-	-	-	-
001-341-900	QUALIFYING FEES	175	-	-	70	-
001-343-410	SOLID WASTE FEES - RESIDENTIAL	665,695	707,524	707,524	707,524	766,814
001-347-400	SPECIAL EVENTS	10,500	-	-	6,412	-
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	93,993	65,000	65,000	130,000	80,000
001-351-110	RED LIGHT CAMERAS	433,050	390,000	390,000	640,000	550,000
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIOL	2,520	-	-	15,000	-
001-358-210	EVIDENCE CONVERSION	849	-	-	-	-
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	7,950	7,500	7,500	2,500	1,000
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	4,628	-	-	4,700	-
001-361-100	INTEREST - GENERAL FUND	757	500	500	3,000	1,000
001-361-200	INTEREST - SBA	305	-	-	1,000	-
001-362-100	CHARTER SCHOOL RENT	-	450,000	450,000	450,000	456,484
001-364-000	DISPOSITION OF FIXED ASSETS	168,086	-	-	16,005	-
001-366-000	CONTRIBUTIONS & DONATIONS	19,004	-	40,000	40,000	-
001-367-000	RENTAL LICENSES	18,265	18,000	18,000	18,000	18,000
001-369-900	OTHER MISCELLANEOUS REVENUE	14,656	40,000	40,000	45,000	-
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	47,885	-	106,997	122,000	-
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	30,301	30,000	30,000	30,000	31,765
001-369-909	RED LIGHT CAMERA HEARING FEES	800	-	-	700	-
001-369-910	VACANT FORECLOSURE	400	-	-	600	-
001-369-915	AAA FLORIDA TRAFFIC SAFETY GRANT	10,000	-	-	-	-
001-384-000	LEASE PROCEEDS	393,149	-	-	-	-
TOTAL REVENUES		9,314,771	9,992,192	10,139,189	9,571,512	8,885,183
Total Beginning Fund Balance, Revenues, & Transfers In		12,513,027	13,177,192	13,324,189	13,595,440	11,384,101

CITY OF BELLE ISLE, FLORIDA

FY 2023-2024

PROPOSED BUDGET DRAFT

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
GENERAL FUND 001						
EXPENDITURES						
LEGISLATIVE						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	-	500	500	-	500
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	475	500	500	500	500
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	475	500	500	500	500
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	475	500	500	500	500
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	(39)	500	500	500	500
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	514	500	500	500	500
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	396	500	500	500	500
001-511-00-3150	ELECTION EXPENSE	20,536	10,000	10,000	-	2,000
001-511-00-3200	AUDITING & ACCOUNTING	24,460	-	-	-	-
001-511-00-4000	TRAVEL & PER DIEM	-	3,500	3,500	3,500	3,500
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	-	-	-	-	-
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	-	-	-	-	-
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	-	-	-	-	-
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	-	-	-	-	-
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	-	-	-	-	-
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	-	-	-	-	-
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	-	-	-	-	-
001-511-00-4100	COMMUNICATIONS - TELEPHONE	7,434	7,500	7,500	10,000	7,500
001-511-00-4900	OTHER CURRENT CHARGES	242	250	250	500	500
001-511-00-5100	OFFICE SUPPLIES	118	500	500	500	-
001-511-00-5200	OFFICE & OPERATING SUPPLIES	47	100	100	100	500
001-511-00-5400	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS	-	2,800	2,800	2,800	2,800
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	251	-	-	-	-
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	251	-	-	-	-
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	251	-	-	-	-
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	251	-	-	-	-
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	251	-	-	-	-
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	350	-	-	-	-
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	251	-	-	-	-
	511 Total	56,989	28,150	28,150	20,400	20,300
EXECUTIVE MAYOR						
001-512-00-2310	DENTAL & VISION INSURANCE	400	500	500	420	500
001-512-00-4000	TRAVEL & PER DIEM	-	500	500	300	500
001-512-00-4100	COMMUNICATIONS - TELEPHONE	998	1,000	1,000	1,650	1,000
001-512-00-4900	OTHER CURRENT CHARGES	40	500	500	100	500
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	601	600	600	606	650
	512 Total	2,039	3,100	3,100	3,076	3,150
FINANCE, ADMIN, & PLANNING						
001-513-00-1200	REGULAR SALARIES & WAGES	322,542	442,893	442,893	442,893	497,188
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	8,723	8,400	8,400	5,000	6,000
001-513-00-1400	OVERTIME PAY	518	500	500	500	500
001-513-00-2100	FICA/MEDICARE TAXES	20,834	34,562	34,562	34,562	38,532
001-513-00-2200	RETIREMENT CONTRIBUTIONS	49,782	70,863	70,863	70,863	79,550
001-513-00-2300	HEALTH INSURANCE	61,915	88,000	88,000	74,000	87,000
001-513-00-2310	DENTAL & VISION INSURANCE	2,238	3,100	3,100	2,600	3,100
001-513-00-2320	LIFE INSURANCE	1,428	2,100	2,100	2,000	2,400
001-513-00-2330	DISABILITY INSURANCE	3,536	5,300	5,300	5,000	5,800
001-513-00-3100	PROFESSIONAL SERVICES	17,034	18,000	18,000	18,000	18,000
001-513-00-3400	PLANNING SERVICE	37,216	40,000	40,000	10,000	6,000
001-513-00-4000	TRAVEL & PER DIEM	1,892	2,500	2,500	2,500	2,500
001-513-00-4410	RENTALS & LEASES - VEHICLES	-	3,000	-	-	10,000
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	-	200	3,200	3,200	-

CITY OF BELLE ISLE, FLORIDA

FY 2023-2024

PROPOSED BUDGET DRAFT

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Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
001-513-00-4700	PRINTING & BINDING	-	500	500	500	100
001-513-00-4710	CODIFICATION EXPENSES	1,175	6,500	6,500	6,500	6,500
001-513-00-4900	OTHER CURRENT CHARGES	2,327	2,500	2,500	2,500	2,500
001-513-00-4910	LEGAL ADVERTISING	1,900	4,000	4,000	4,000	4,000
001-513-00-5200	OPERATING SUPPLIES	119	-	-	-	-
001-513-00-5230	FUEL EXPENSE	-	500	500	500	500
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	-	-	-	-	8,500
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,573	6,000	6,000	6,000	6,000
	513 Total	537,752	739,418	739,418	691,118	785,170
GENERAL GOVERNMENT						
001-519-00-1560	PREMIUM PAY - INFLATION STIPEND (ARPA)	106,630	-	-	-	-
001-519-00-2100	FICA/MEDICARE TAXES	8,157	-	-	-	-
001-519-00-3100	OTHER PROFESSIONAL SERVICES	-	-	-	39,000	-
001-519-00-3110	LEGAL SERVICES	119,047	200,000	200,000	175,000	160,000
001-519-00-3120	ENGINEERING FEES	16,881	10,000	10,000	35,000	30,000
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	7,500	7,200	7,200	10,000	10,000
001-519-00-3200	AUDITING & ACCOUNTING	-	28,000	28,000	30,000	30,000
001-519-00-3400	CONTRACTUAL SERVICES	34,780	75,000	75,000	116,500	79,000
001-519-00-3405	BUILDING PERMITS	127,013	140,000	140,000	140,000	120,000
001-519-00-3410	JANITORIAL SERVICES	2,328	3,000	3,000	2,400	4,000
001-519-00-3415	WEBSITE/SOCIAL MEDIA	2,433	35,000	35,000	5,000	5,000
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	55,941	-	1,430,554	1,430,554	-
001-519-00-3440	FIRE PROTECTION	1,753,832	1,915,774	1,915,774	1,911,107	2,091,722
001-519-00-4100	COMMUNICATIONS SERVICES	12,584	15,000	15,000	12,000	10,000
001-519-00-4200	FREIGHT & POSTAGE	3,325	5,000	5,000	4,000	4,000
001-519-00-4300	UTILITY/ELECTRIC/WATER	17,319	21,000	21,000	15,000	15,000
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	687,631	746,762	762,482	762,482	810,000
001-519-00-4500	INSURANCE	151,714	150,000	150,000	188,218	235,000
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,448	7,000	43,901	43,901	5,000
001-519-00-4700	PRINTING & BINDING	13,067	6,500	6,500	6,500	6,500
001-519-00-4800	SPECIAL EVENTS	16,129	25,000	25,000	25,000	100,000
001-519-00-4900	OTHER CURRENT CHARGES	2,993	5,000	5,000	7,000	5,000
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	-	3,500	3,500	-	-
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	-	2,300	2,300	-	-
001-519-00-4910	LEGAL ADVERTISING	7,216	7,500	7,500	7,500	5,000
001-519-00-5200	OFFICE & OPERATING SUPPLIES	7,544	15,000	15,000	10,000	10,000
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	927	1,200	1,200	3,000	3,000
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	29,782	-	-	-	-
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,500	3,000	3,000	3,000	3,000
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	28,999	60,000	60,000	30,000	60,000
	519 Total	3,217,720	3,487,736	4,970,911	5,012,162	3,801,222
POLICE						
001-521-00-1200	REGULAR SALARIES & WAGES	1,322,426	1,523,852	1,523,852	1,500,000	1,760,467
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	30,026	59,400	59,400	42,000	77,220
001-521-00-1215	HOLIDAY PAY	44,265	30,000	30,000	48,000	75,000
001-521-00-1220	LONGEVITY PAY	5,250	6,000	6,000	6,000	7,750
001-521-00-1400	OVERTIME PAY	66,025	20,000	20,000	32,000	25,000
001-521-00-1500	INCENTIVE PAY	13,149	18,500	18,500	15,000	15,000
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	46,916	-	99,196	114,000	-
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	25,100	33,600	33,600	33,600	33,600
001-521-00-1520	SPECIAL ASSIGNMENT PAY	11,964	12,700	12,700	13,000	29,000
001-521-00-1530	BILINGUAL PAY	-	3,900	3,900	3,500	4,550
001-521-00-2100	FICA/MEDICARE TAXES	115,457	130,658	138,246	138,243	155,110
001-521-00-2200	RETIREMENT CONTRIBUTIONS	229,750	278,754	278,754	277,500	346,270
001-521-00-2300	HEALTH INSURANCE	243,312	345,000	345,000	312,000	

**CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT**

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Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	PROJECTED	PROPOSED
		2021/2022	BUDGET 2022/2023	BUDGET 2022/2023	ACTUALS 2022/2023	BUDGET 2023/2024
001-521-00-2310	DENTAL & VISION INSURANCE	7,987	12,000	12,000	9,900	10,000
001-521-00-2320	LIFE INSURANCE	6,083	7,400	7,400	7,000	8,500
001-521-00-2330	DISABILITY INSURANCE	17,893	22,000	22,000	20,000	24,000
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	33,105	61,000	61,000	61,000	150,000
001-521-00-3110	LEGAL SERVICES	8,085	8,000	8,000	8,000	8,000
001-521-00-3120	NEW HIRE EXPENSES	3,260	3,000	3,000	3,000	3,000
001-521-00-3405	RED LIGHT CAMERA FEES	167,295	336,000	336,000	270,000	336,000
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	-	70,000	70,000	70,000	53,500
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	-	100,000	100,000	100,000	-
001-521-00-3410	JANITORIAL SERVICES	2,592	3,000	3,000	3,000	3,500
001-521-00-4000	TRAVEL & PER DIEM	543	5,000	5,000	7,000	7,000
001-521-00-4100	COMMUNICATIONS SERVICES	24,789	28,000	28,000	28,000	35,000
001-521-00-4110	DISPATCH SERVICE	62,320	73,000	73,000	73,000	73,000
001-521-00-4200	POSTAGE & FREIGHT	195	2,000	2,000	500	2,000
001-521-00-4300	UTILITY/ELECTRIC/WATER	4,306	5,000	5,000	5,000	5,000
001-521-00-4410	RENTALS & LEASES - VEHICLES	39,869	200,000	200,000	200,000	220,000
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,498	3,500	3,500	3,500	3,500
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	4,388	10,000	10,000	10,000	10,000
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,959	4,500	4,500	4,500	6,500
001-521-00-4700	PRINTING & BINDING	3,227	3,500	3,500	3,500	3,500
001-521-00-4800	COMMUNITY PROMOTIONS	973	3,000	3,000	3,000	3,000
001-521-00-4900	OTHER CURRENT CHARGES	3,259	3,000	3,000	3,000	3,000
001-521-00-4910	LEGAL ADVERTISING	100	1,000	1,000	1,000	1,000
001-521-00-4920	MARINE EXPENSES	6,812	8,000	8,000	8,000	10,000
001-521-00-4921	PD GRANT EXPENDITURES	4,396	-	-	-	-
001-521-00-5100	OFFICE SUPPLIES	2,024	4,000	4,000	4,000	-
001-521-00-5200	OFFICE & OPERATING SUPPLIES	15,655	6,000	6,000	6,000	10,000
001-521-00-5205	COMPUTER AND SOFTWARE	4,116	25,710	25,710	25,710	10,000
001-521-00-5210	UNIFORMS	32,465	12,000	12,000	15,000	10,000
001-521-00-5230	FUEL EXPENSE	69,475	60,000	60,000	85,000	70,000
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	-	10,800	10,800	10,800	8,000
001-521-00-5245	RADIOS	-	17,000	17,000	17,000	-
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	11,804	15,200	55,200	55,200	-
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	4,431	-	-	-	-
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,389	1,500	1,500	1,500	2,000
001-521-00-5500	TRAINING - POLICE	4,034	5,000	5,000	5,000	5,000
001-521-00-6400	CAPITAL - EQUIPMENT	20,777	10,000	-	-	-
001-521-00-6410	CAPITAL - RADIOS	15,601	-	-	-	-
001-521-00-6417	CAPITAL - VEHICLES	393,149	-	-	-	-
001-521-00-6418	CAPITAL - VESSELS	21,425	-	23,674	23,674	-
	521 Total	3,155,919	3,601,474	3,761,932	3,685,627	3,942,967
PUBLIC WORKS						
001-541-00-1200	REGULAR SALARIES & WAGES	103,484	185,399	185,399	185,399	245,614
001-541-00-1400	OVERTIME PAY	-	500	500	500	500
001-541-00-2100	FICA/MEDICARE TAXES	7,795	14,221	14,221	14,221	18,828
001-541-00-2200	RETIREMENT CONTRIBUTIONS	15,745	29,664	29,664	29,664	39,298
001-541-00-2300	HEALTH INSURANCE	18,990	49,000	49,000	47,000	62,000
001-541-00-2310	DENTAL & VISION INSURANCE	427	1,300	1,300	1,500	2,100
001-541-00-2320	LIFE INSURANCE	474	900	900	900	1,200
001-541-00-2330	DISABILITY INSURANCE	1,476	2,900	2,900	2,200	3,500
001-541-00-3100	PROFESSIONAL SERVICES	10,800	500	500	500	500
001-541-00-3140	TEMPORARY LABOR	12,987	-	-	-	-
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	127	3,600	3,600	8,000	13,000
001-541-00-3400	CONTRACTUAL SERVICES	12,538	11,000	11,000	11,000	12,000
001-541-00-3420	LANDSCAPING SERVICES	53,435	78,000	78,000	41,000	-

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CITY OF BELLE ISLE, FLORIDA
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PROPOSED BUDGET DRAFT

a.

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	PROJECTED	PROPOSED
		2021/2022	BUDGET 2022/2023	BUDGET 2022/2023	ACTUALS 2022/2023	BUDGET 2023/2024
001-541-00-4000	TRAVEL & PER DIEM	905	1,000	1,000	1,000	1,000
001-541-00-4100	COMMUNICATIONS	4,015	3,000	3,000	5,500	6,000
001-541-00-4300	UTILITY/ELECTRIC/WATER	106,335	120,000	120,000	120,000	120,000
001-541-00-4410	RENTALS & LEASES - VEHICLES	2,915	82,000	82,000	45,000	42,000
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	370	5,000	5,000	5,000	5,000
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	13,786	22,000	22,000	10,000	25,000
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	8,058	10,000	27,626	27,626	15,000
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	38,239	42,000	42,000	42,000	42,000
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	627	3,500	3,500	3,500	2,500
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	26,549	30,000	30,000	30,000	35,000
001-541-00-4690	URBAN FORESTRY	126,682	105,000	105,000	105,000	125,000
001-541-00-4700	PRINTING & BINDING	-	-	-	1,500	3,000
001-541-00-4900	OTHER CURRENT CHARGES	25	-	-	100	-
001-541-00-5200	OPERATING SUPPLIES	5,824	7,500	7,500	10,000	12,000
001-541-00-5210	UNIFORMS	1,194	2,500	2,500	2,500	3,600
001-541-00-5220	PROTECTIVE CLOTHING	433	1,500	1,500	1,500	2,000
001-541-00-5230	FUEL EXPENSE	8,712	6,000	6,000	9,000	12,000
001-541-00-5240	SMALL TOOLS & EQUIPMENT	10,157	5,000	5,000	6,000	7,500
001-541-00-5250	COLLEGE TUITION REIMBURSEMENT	-	-	-	-	8,000
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	82	1,500	1,500	500	1,500
001-541-00-5500	TRAINING	659	2,500	2,500	4,000	6,000
001-541-00-6200	CIP - BUILDINGS	-	40,000	-	23,000	-
001-541-00-6300	CIP - INFRASTRUCTURE	-	-	-	-	-
001-541-00-6320	CIP - RESURFACING & CURBING	345,623	453,000	453,000	31,000	-
001-541-00-6330	CIP - SIDEWALKS	89,539	500,000	500,000	500,000	-
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	2,485	-	-	7,000	-
001-541-00-6375	CIP - FENCING	5,074	-	-	-	-
001-541-00-6380	CIP - PARK IMPROVEMENTS	81,155	97,000	97,000	45,000	-
001-541-00-6385	CIP - CLOCK TOWER	-	28,700	28,700	29,896	-
001-541-00-6420	CIP - TRAFFIC CALMING	30,500	-	-	-	-
001-541-00-6430	CAPITAL - EQUIPMENT	-	-	14,633	14,633	-
	541 Total	1,148,221	1,945,684	1,937,943	1,422,139	913,640
DEBT SERVICE						
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	258,227	204,000	204,000	204,000	211,000
001-584-00-7200	BOND DEBT - INTEREST	112,232	58,000	58,000	58,000	54,000
	584 Total	370,459	262,000	262,000	262,000	265,000
TOTAL EXPENDITURES		8,489,099	10,067,562	11,703,454	11,096,522	9,731,449
TRANSFERS OUT						
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	-	250,000	250,000	-	-
	TOTAL TRANSFERS OUT	-	250,000	250,000	-	-
ENDING FUND BALANCE		4,023,928	2,859,630	1,370,735	2,498,918	1,652,652
Total Expenditures, Transfers Out, & Ending Fund Balance		12,513,027	13,177,192	13,324,189	13,595,440	11,384,101

CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
TRANSPORTATION IMPACT FEE FUND 102						
BEGINNING FUND BALANCE		144,638	110,788	110,788	114,757	119,188
REVENUES						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	2,862	-	-	1,431	-
102-361-100	INTEREST - TRANSPORTATION IMPACT	757	500	500	3,000	500
TOTAL REVENUES		3,619	500	500	4,431	500
Total Beginning Fund Balance, Revenues, & Transfers In		148,257	111,288	111,288	119,188	119,688
EXPENDITURES						
102-541-00-3100	PROFESSIONAL SERVICES	-	65,000	65,000	-	65,000
102-541-00-6425	CIP - ROADWAY IMPROVEMENTS	33,500	-	-	-	-
TOTAL EXPENDITURES		33,500	65,000	65,000	-	65,000
ENDING FUND BALANCE		114,757	46,288	46,288	119,188	54,688
Total Expenditures & Ending Fund Balance		148,257	111,288	111,288	119,188	119,688

STORMWATER FUND 103

BEGINNING FUND BALANCE		219,341	678,228	678,228	(13,969)	(407,841)
REVENUES						
103-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 103	-	-	-	2,746	-
103-331-110	FEMA REIMBURSEMENT - STATE - FUND 103	-	-	-	152	-
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	-	-	-	26,607	-
103-334-360	STATE RESILIENCY GRANT	-	45,000	45,000	-	-
103-343-900	SERVICE CHARGE - STORMWATER	411,665	425,344	425,344	425,344	463,506
103-361-100	INTEREST - STORMWATER	758	500	500	3,000	500
103-369-908	OC NAV BOARD REIMBURSEMENTS	-	98,125	98,125	-	-
TOTAL REVENUES		412,423	568,969	568,969	457,849	464,006
TRANSFERS IN		-	-	-	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		631,764	1,247,197	1,247,197	443,880	56,165
EXPENDITURES						
103-541-00-1200	REGULAR SALARIES & WAGES	113,221	159,000	159,000	159,000	188,621
103-541-00-2100	FICA/MEDICARE TAXES	8,661	12,164	12,164	12,164	14,430
103-541-00-2200	RETIREMENT CONTRIBUTIONS	16,832	25,440	25,440	25,440	30,179
103-541-00-2300	HEALTH INSURANCE	17,407	32,000	32,000	32,000	38,000
103-541-00-2310	DENTAL & VISION INSURANCE	454	1,000	1,000	1,000	1,300
103-541-00-2320	LIFE INSURANCE	526	750	750	750	900
103-541-00-2330	DISABILITY INSURANCE	1,344	2,000	2,000	2,000	2,300
103-541-00-3100	PROFESSIONAL SERVICES	-	75,000	75,000	50,000	-
103-541-00-3110	LEGAL SERVICES - STORMWATER FUND	-	3,000	3,000	-	-
103-541-00-3120	ENGINEERING FEES	127,565	50,000	50,000	100,000	140,000
103-541-00-3430	NPDES	9,104	15,000	15,000	8,500	10,000
103-541-00-3450	LAKE CONSERVATION	13,666	25,000	25,000	9,500	25,000
103-541-00-4600	REPAIRS & MAINTENANCE	35,873	75,000	100,000	250,000	150,000
103-541-00-4900	OTHER CURRENT CHARGES	-	500	15,260	14,760	-
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	-	473,125	473,125	160,000	13,000
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	301,080	98,125	98,125	26,607	-
TOTAL EXPENDITURES		645,733	1,047,104	1,086,864	851,721	613,730
ENDING FUND BALANCE		(13,969)	200,093	160,333	(407,841)	(557,565)
Total Expenditures & Ending Fund Balance		631,764	1,247,197	1,247,197	443,880	56,165

CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
LAW ENFORCEMENT EDUCATION FUND 104						
BEGINNING FUND BALANCE		15,995	11,995	11,995	19,524	22,824
REVENUES						
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	5,012	3,000	3,000	6,300	4,000
104-361-100	INTEREST - LE EDUCATION FUND	757	500	500	3,000	500
TOTAL REVENUES		5,769	3,500	3,500	9,300	4,500
Total Beginning Fund Balance, Revenues, & Transfers In		21,764	15,495	15,495	28,824	27,324
EXPENDITURES						
104-521-00-5500	TRAINING	2,240	6,000	6,000	6,000	20,000
TOTAL EXPENDITURES		2,240	6,000	6,000	6,000	20,000
ENDING FUND BALANCE		19,524	9,495	9,495	22,824	7,324
Total Expenditures & Ending Fund Balance		21,764	15,495	15,495	28,824	27,324

CHARTER DEBT SERVICE FUND 201						
BEGINNING FUND BALANCE		1,367,799	-	-	104,058	-
REVENUES						
201-361-100	INTEREST	4,259	-	-	-	-
201-362-000	RENT REVENUE	1,033,608	-	-	-	-
201-369-900	MISCELLANEOUS REVENUE	320	-	-	-	-
TOTAL REVENUES		1,038,187	-	-	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		2,405,986	-	-	104,058	-
EXPENDITURES						
201-569-00-1200	REGULAR SALARIES & WAGES	74,206	-	-	-	-
201-569-00-2100	FICA/MEDICARE TAXES	5,677	-	-	-	-
201-569-00-2200	RETIREMENT CONTRIBUTIONS	11,580	-	-	-	-
201-569-00-2300	HEALTH INSURANCE	9,592	-	-	-	-
201-569-00-2310	DENTAL & VISION INSURANCE	317	-	-	-	-
201-569-00-2320	LIFE INSURANCE	348	-	-	-	-
201-569-00-2330	DISABILITY INSURANCE	856	-	-	-	-
201-569-00-3100	PROFESSIONAL SERVICES	13,442	-	-	-	-
201-569-00-3110	LEGAL SERVICES	225	-	-	-	-
201-569-00-4600	MAINTENANCE	29,793	-	-	-	-
201-569-00-6210	CIP - CHARTER ROOF	12,301	-	-	-	-
201-569-00-6320	CIP - HVAC REPLACEMENT	532,334	-	-	-	-
201-569-00-7100	PRINCIPAL	195,000	-	-	-	-
201-569-00-7200	INTEREST	503,022	-	-	-	-
201-569-00-7400	PAYMENT TO ESCROW AGENT	913,235	-	-	-	-
TOTAL EXPENDITURES		2,301,928	-	-	-	-
TRANSFERS OUT						
	TRANSFER TO GENERAL FUND	-	-	-	104,058	-
TOTAL TRANSFERS OUT		-	-	-	104,058	-
ENDING FUND BALANCE		104,058	-	-	-	-
Total Expenditures & Ending Fund Balance		2,405,986	-	-	104,058	-

CAPITAL EQUIPMENT REPLACEMENT FUND 301						
BEGINNING FUND BALANCE		19,016	19,516	19,516	19,773	13,673
REVENUES						
301-361-100	INTEREST - CAP EQUIP REPL FUND	757	500	500	3,000	-
TOTAL REVENUES		757	500	500	3,000	-
TRANSFERS IN						
301-381-000	TRANSFER IN FROM GENERAL FUND 001	-	250,000	250,000	-	-
TOTAL TRANSFERS IN		-	250,000	250,000	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		19,773	270,016	270,016	22,773	13,673

EXPENDITURES						
301-541-00-6430	CAPITAL - EQUIPMENT - CHIPPER	-	50,000	50,000	9,100	-

CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
TOTAL EXPENDITURES		-	50,000	50,000	9,100	-
ENDING FUND BALANCE		19,773	220,016	220,016	13,673	13,673
Total Expenditures & Ending Fund Balance		19,773	270,016	270,016	22,773	13,673

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND 303

BEGINNING FUND BALANCE		442,101	442,101	442,101	430,441	-
REVENUES						
	NONE	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		442,101	442,101	442,101	430,441	-
EXPENDITURES						
303-517-00-3100	PROFESSIONAL SERVICES - FUND 303	11,660	-	-	10,785	-
303-517-00-6100	CIP - LAND PURCHASE	-	442,101	442,101	-	-
303-517-00-6300	CIP - STORMWATER PROJECTS	-	-	-	419,656	-
TOTAL EXPENDITURES		11,660	442,101	442,101	430,441	-
ENDING FUND BALANCE		430,441	-	-	-	-
Total Expenditures & Ending Fund Balance		442,101	442,101	442,101	430,441	-

**CITY OF BELLE ISLE
FY 2023-2024
PROPOSED BUDGET DRAFT
ALL FUNDS CHANGE IN FUND BALANCE**

a.

FUND	General Fund (001)	Transportation Impact Fund (102)	Stormwater Fund (103)	Law Enforcement Education Fund (104)	Charter School Debt Service Fund (201)	Capital Equipment Replacement Fund (301)	Capital Improvement Revenue Note 2020 Project Fund (303)	Grand Total
Projected Beginning Fund								
Balance October 1, 2023	2,498,918	119,188	(407,841)	22,824	0	13,673	0	2,246,762
Appropriation TO (FROM)								
Fund Balance	(846,266)	(64,500)	(149,724)	(15,500)	0	0	0	(1,075,990)
Projected Ending Fund								
Balance September 30, 2024	1,652,652	54,688	(557,565)	7,324	0	13,673	0	1,170,772

Fund Balance Guidelines for the General Fund

The Government Finance Officer's Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular fund operating revenues or regular general fund operating expenditures. This equates to approximately 17%.

The City of Belle Isle Budget Committee recommended maintaining a general fund balance reserve of 25% of revenues.

FY 23/24 General Fund Budgeted Revenue:	\$ 8,885,183			
FY 23/24 General Fund Reserves Balance:	\$ 1,652,652	which is	18.6%	in Reserves
An Ending Reserves Balance of:	\$ 1,510,481	would be	17.0%	in Reserves
	\$ 1,777,037	would be	20.0%	in Reserves
	\$ 2,221,296	would be	25.0%	in Reserves

Fund Balance History (General Fund)

<u>FYE</u>	<u>Total Revenue</u>	<u>Ending Fund Balance</u>	<u>% of Revenue in Reserves</u>	
9/30/2023*	9,571,512	2,498,918	26%	* projected
9/30/2022	8,753,536	4,023,928	46%	
9/30/2021	7,297,116	3,198,256	44%	
9/30/2020	6,579,594	2,536,904	39%	
9/30/2019	7,410,022	2,371,023	32%	
9/30/2018	5,941,031	1,473,141	25%	

CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT - 5 YEAR CIP

a.

FUND 001 GENERAL FUND

Category	Project	Estimated					
		5 Year Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Buildings	City Hall HVAC Replacement	25,000	-	-	-	25,000	-
Buildings	City Hall Landscaping Project	30,000	-	-	-	30,000	-
Buildings	City Hall / Police Department / EOC	9,950,000	-	9,950,000	-	-	-
Infrastructure	Public Works Driveway Paving	18,000	18,000	-	-	-	-
Infrastructure	Public Works Entry Gates	15,000	15,000	-	-	-	-
Police Dept	Police Boat Dock for Marine Patrol	175,000	175,000	-	-	-	-
Streets	Resurfacing & Curbing	1,300,000	300,000	250,000	250,000	250,000	250,000
Traffic Calming	Pedestrian Crossing @ Hoffner/St. Germaine	25,000	-	25,000	-	-	-
Traffic Calming	Hoffner Roundabout w/Ped Crossing @ St. Denis	634,000	-	300,000	334,000	-	-
Sidewalks	Sidewalk Replacements	919,451	519,451	100,000	100,000	100,000	100,000
Sidewalks	Judge/Daetwyler Sidewalk Widening	690,000	-	145,000	345,000	200,000	-
Bridges	Hoffner Bridge Lights	30,000	-	15,000	15,000	-	-
Bridges	Nela Bridge Landscaping/Lighting	20,000	20,000	-	-	-	-
Parks	Canoe Trail	50,000	-	50,000	-	-	-
Parks	Dog Park	50,000	-	20,000	15,000	15,000	-
Total General Fund		13,931,451	1,047,451	10,855,000	1,059,000	620,000	350,000

FUND 102 TRANSPORTATION IMPACT FEE FUND

Category	Project	Estimated					
		5 Year Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
None	None	-	-	-	-	-	-
Total Transportation Impact Fund		-	-	-	-	-	-

FUND 103 STORMWATER FUND

Category	Project	Estimated					
		5 Year Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Water Quality	Trimble Park Aeration System	13,000	13,000	-	-	-	-
Drainage Improv	Pipe Lining	2,800,000	200,000	650,000	650,000	650,000	650,000
Drainage Improv	2211 Cross Lake Rd. E-001 - Conveyance	200,000	200,000	-	-	-	-
Total Stormwater Fund		3,013,000	413,000	650,000	650,000	650,000	650,000

ALL FUNDS

	Estimated					
	5 Year Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
General Fund	13,931,451	1,047,451	10,855,000	1,059,000	620,000	350,000
Transportation Impact Fee Fund	-	-	-	-	-	-
Stormwater Fund	3,013,000	413,000	650,000	650,000	650,000	650,000
Totals	\$ 16,944,451	\$ 1,460,451	\$ 11,505,000	\$ 1,709,000	\$ 1,270,000	\$ 1,000,000

Note: Projects funded with ARPA are highlighted in the color orange

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

b.

Meeting Date: August 1, 2023
To: Honorable Mayor and City Council Members
From: Chief Grimm, Interim City Manager
Subject: 2211 Cross Lake Project

Background: The Public Works Department and Harris Engineering have provided Civil Construction Plans for the Cross Lake Roadway Improvements. To have this work done orderly and expeditiously, the City Council approved for staff to issue an RFP for the work. For reference, a copy of the Construction Plans is attached.

Staff Recommendation: None – information only. All RFP submittals will be brought to Council for approval.

Suggested Motion: None

Alternatives: None

Fiscal Impact: The Cross Lake project is funded with ARPA funds.

Attachments: Construction Plans



b.

Advertisement for Bids

00030

The City of Belle Isle, Florida is requesting sealed bids for completing the **Cross Lake Road Roadway Improvements Project**, including all labor, materials and equipment. The bids will be received at the Office of the City Clerk, City Hall, 1600 Nela Avenue, Belle Isle, Florida, 32809, **until August 31, 2023, no later than 3:00 pm (EST)** at which time bids will be opened in the Council Chambers Room at 1600 Nela Avenue, Belle Isle, FL 32809 and publicly read aloud. Bids received after the above time and date will be returned unopened.

There will be a MANDATORY pre-bid meeting at the site. Before submitting a bid, each Bidder shall have the opportunity to thoroughly examine the Project and fully understand the conditions that in any way may affect the work proposed. This is a mandatory meeting; however, failure to inspect the Site will in no way relieve the successful Contractor from the necessity of furnishing any materials or performing any labor necessary for the satisfactory completion of the work.

The pre-bid meeting is scheduled for Monday, August 14, 2023, at 11:00 am. The meeting will be held in the vicinity of the project site (nearby address 2205 Cross Lake Road, Belle Isle, FL). All Bidders are invited to tour the Site at this time.

The Project consists of paving an existing gravel/dirt road (dead end), milling and repaving an existing asphalt roadway (intersection), installation of curbing, park renovations to include earthworks and a concrete pad for a picnic table, construction of a drainage swale and associated works. This includes all labor, materials, and equipment as outlined in this document.

Copies of the bid package are available for public inspection at the office of the City Clerk in City Hall at 1600 Nela Avenue, Belle Isle, Florida, 32809; (407) 851-7730, or by contacting:

Harris Civil Engineers, LLC

Contact: David Taylor or Nicole Lund

Address: 1200 Hillcrest Street, Suite 200, Orlando FL 32803

Phone: (407) 629-4777

Email: davidt@harriscivilengineers.com or nicolel@harriscivilengineers.com

Cost: \$150 for printed hard copies (full size, 36"x24"), \$30 for a CD disk, or free via FTP site link.

No bid may be withdrawn for a period of sixty (60) days after the scheduled closing time for receiving bids. Bid bond of 10% to accompany bid.

It is the City's intent to award the project to the lowest qualified Bidder. However, the City reserves the right to waive all informalities in any bid, to reject any and all bids or any part of any bid with or without cause, re-advertise for all or any part of the work contemplated, and/or accept the bid that in its judgment will be in the best interests of the City.

Bids must be submitted on the Bid Forms provided in this document. No facsimile, telegraphic or e-mail submissions will be accepted.



b.

Instructions to Bidders

00100

Defined Participants

The Owner for this project is the City of Belle Isle, 1600 Nela Avenue, Belle Isle Florida 32809.

The CONTRACTOR for the project is listed as the qualified responsible Bidder to whom OWNER makes an award.

Examination of Contract Documents and Site

Before submitting a Bid, each Bidder must **(a)** examine the Contract Documents thoroughly, **(b)** visit the site to familiarize themselves with local conditions that may in any manner affect cost, progress or performance of the work, **(c)** familiarize themselves with federal, state and local laws, ordinances, rules and regulations that may affect cost, progress or performance of the work, and **(d)** study and carefully correlate Bidder's observations with the Contract Documents.

The submission of a Bid will constitute an incontrovertible representation by the Bidder that the Contract Documents are sufficient in scope and detail to indicate and convey understanding of all terms and conditions for performance of the work.

Pre-Bid Questions and/or Requests for Information

All questions and/or requests for additional information about the Contract Documents shall be formally submitted by the Bidder, in writing, to the City prior to bid submission. All formally written questions will be accepted **until August 22, 2023, no later than 3:00 pm (EST)**.

→ Please submit written questions to: pprice@belleislefl.gov

Bid Form

- All Bids shall be submitted on standard forms, which are furnished in this document.
- Bid Forms must be completed in ink or by typewriter. All blank spaces must be filled in. Where indicated on the Bid Form, the Bid price of each item on the form must be stated in numerals.
- The Bid shall contain an acknowledgement of receipt of all Addenda, if any.

Submission of Bids

- All Bids shall be submitted in sealed envelopes marked – **COBI RFP #23-08 Cross Lake Road Roadway Improvements Project**
- In addition, the Bidders name and address shall be shown on the outside of the sealed envelope. **Facsimile or e-mail submittals will not be accepted.**
- Bids (**five (5) bound copies and an electronic PDF copy on a flash drive**) should be *mailed or delivered* to the Office of the City Clerk, 1600 Nela Avenue, Belle Isle, Florida, 32809 or *hand delivered* to the Office of the City Clerk at 1600 Nela Avenue, Belle Isle, Florida, 32809.
- The City of Belle Isle is not responsible for the U.S. Mail or private couriers regarding mail being delivered by the specified time so that a bid can be considered. **Proposals by telephone, telegraph, FAX or e-mail will not be accepted.**

The following documents **must be attached** to the Bid Form:

- a) Drug Free Workplace Certificate
- b) Insurance Certificates (see Section 00700 General Conditions)
- c) Public Entity Crimes- Sworn Statement
- d) List of References
- e) Equipment and Personnel List
- f) Supplemental Contract Conditions for Federal Contracts



Bid Opening

The bids received will be accepted **until August 31, 2023, no later than 3:00 pm (EST)**, at which time bids will be opened in the Council Chambers Room, and publicly read aloud. The Council Chambers Room is located in City Hall, 1600 Nela Avenue, Belle Isle, Florida. Bids received after the above time and date will be returned unopened.

Bids to Remain Open

All bids shall remain open for sixty (60) days after the day of the Bid Opening.

Award of Contract

It is the City’s intent to award the project to the lowest qualified, responsible Bidder. However, the City reserves the right to waive all informalities in any bid, to reject any and all bids or any part of any bid with or without cause, re-advertise for all or any part of the work contemplated, and/or accept the bid that in its best judgment will be in the best interests of the City.

Discrepancies between words and figures will be resolved in favor of words. Discrepancies between the indicated product of quantities and unit prices and the correct product thereof will be resolved in favor of the correct product. Discrepancies between the indicated sum of any column of figures and the correct sum thereof will be resolved in favor of the correct sum.

Summary of Bid Schedule / Bidding Timeline

RFP / Bid Out.....	August 4, 2023
Mandatory Pre-Bid Meeting.....	August 14, 2023 at 11:00 am
RFIs/Questions Submission Deadline	August 22, 2023 by 3:00 pm
Bid Submission to City	August 31, 2023 by 3:00 pm
Council Review / Approval.....	September 5, 2023
Notice to Proceed By	September 18, 2023

Signing of Agreement

When the City gives a Notice of Award to the Successful Bidder, it will be accompanied by at least five (5) unsigned copies of the Agreement and all other Contract Documents. Within ten (10) days thereafter, the CONTRACTOR shall sign all and deliver at least five (5) copies of the Agreement to the City with the other Contract Documents attached. Within ten (10) days thereafter, the City will deliver fully signed counterparts to the CONTRACTOR.

Interpretations

All questions about the meaning or intent of the Contract Documents shall be submitted to the City Manager. Replies will be issued by Addenda emailed or delivered to all parties recorded by the OWNER as having received the Bidding Documents. Only questions answered by formal written Addenda will be binding. Oral and other interpretations or classifications will be without legal effect.

Public Entity Crimes

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of a period of 36 months from the date of being placed on the convicted vendor list.

Pursuant to Section 287.134(2)(a), Florida Statutes, an entity or affiliate who has been placed on the discriminatory



vendor list may not submit a bid on a contract to provide any goods or services to a public entity.

A proposed Bidder must sign and submit the Public Entity Crimes Statement, supplied, with the Bid Form.

Insurance Requirements

The CONTRACTOR shall purchase and maintain for the entire life of the project such insurance that meets the requirements stated in this Document.

CIVIL CONSTRUCTION PLANS

Cross Lake Road

Roadway Improvements

FOR
City of Belle Isle, Florida

PREPARED FOR



City of Belle Isle
1600 Nela Ave.
Belle Isle, FL 32809
Tel: 407-851-7730

PREPARED BY

CIVIL ENGINEER
HARRIS CIVIL ENGINEERS, LLC.
1200 HILLCREST STREET, SUITE 200
ORLANDO, FL 32803
OFFICE: (407) 629-4777

SURVEYOR
IRELAND & ASSOCIATES SURVEYING, INC.
800 CURRENCY CIRCLE, SUITE 1020
LAKE MARY, FL 32746
OFFICE: (407) 678-3366

SHEET INDEX

<u>SHEET NUMBER</u>	<u>SHEET TITLE</u>
C-000	COVER SHEET
C-001	GENERAL NOTES
C-002	EXISTING CONDITIONS SURVEY
C-090	DEMOLITION AND EROSION CONTROL PLAN
C-091	DEMOLITION AND EROSION CONTROL PLAN
C-100	SITE AND GEOMETRY PLAN
C-101	SITE AND GEOMETRY PLAN
C-200	GRADING AND DRAINAGE PLAN
C-201	GRADING AND DRAINAGE PLAN
C-400	EROSION CONTROL DETAILS
C-401	SITE DETAILS
C-402	SITE DETAILS



LOCATION MAP

100% CONSTRUCTION DOCUMENTS

ISSUE DATE: JULY 21, 2023

HCE PROJECT No. 06958026

CALL 48 HOURS BEFORE YOU DIG IT IS THE LAW. DIAL 811

C-000

Specific Purpose Survey

Legal Description:
 A PORTION OF THE RIGHT-OF-WAYS OF CROSS LAKE ROAD AND OAK ISLAND ROAD, PLEASURE ISLAND, PLAT BOOK "F", PAGE 140, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN THE OFFICIAL RECORDS OF ORANGE COUNTY, FLORIDA.

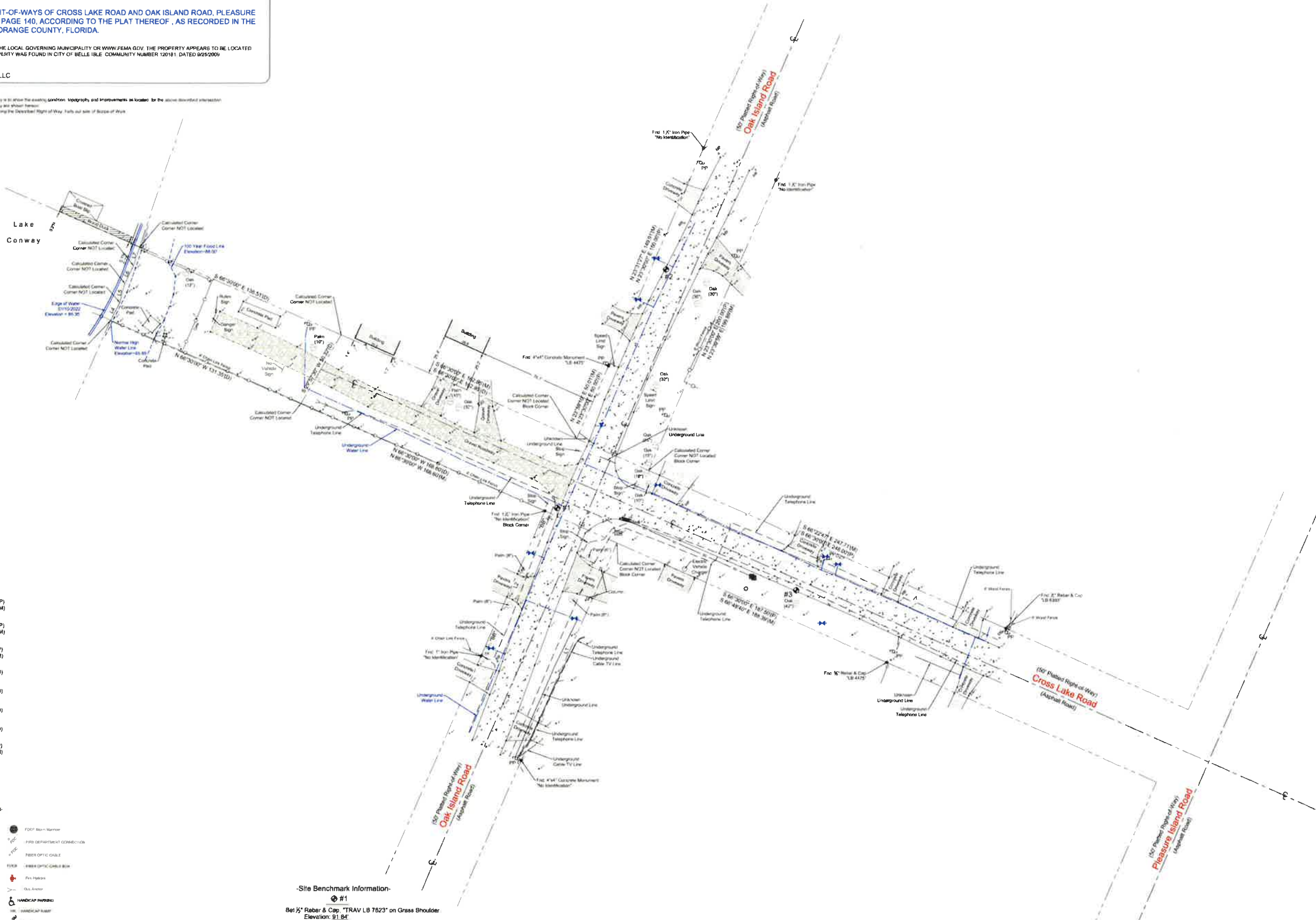
FLOOD DISCLAIMER
 BY PERFORMING A SEARCH WITH THE LOCAL GOVERNING MUNICIPALITY OR WWW.FEMA.GOV, THE PROPERTY APPEARS TO BE LOCATED IN ZONE X 300 AND AS THIS PROPERTY WAS FOUND IN CITY OF BELLE ISLE COMMUNITY NUMBER 120181 DATED 09/25/2009

CERTIFIED TO:
 HARRIS CIVIL ENGINEERS, LLC

Surveyor's Notes
 - The Purpose of this Specific Purpose Survey is to show the existing conditions, topography and improvements as located for the adjacent identified intersection.
 - Only Station Markers Flagged at Time of Survey are shown herein.
 - No Monumentation was set for boundary along the Described Right-of-Way. Fully set out side of Scope of Work.



b.



- L1
N 23°30'00" E 180.00'(P)
N 23°32'07" E 180.13'(M)
- L2
N 23°30'00" E 100.00'(P)
N 23°30'00" E 100.20'(M)
- L3
S 88°30'00" E 80.00'(P)
S 88°30'00" E 80.00'(M)
- L4
N 27°25'00" E 12.97'(D)
- L5
N 14°42'58" E 12.29'(D)
- L6
N 28°04'17" E 12.94'(D)
- L7
N 18°41'22" E 12.43'(D)
- L8
S 88°29'57" E 80.00'(P)
S 88°29'57" E 80.00'(M)

Legend

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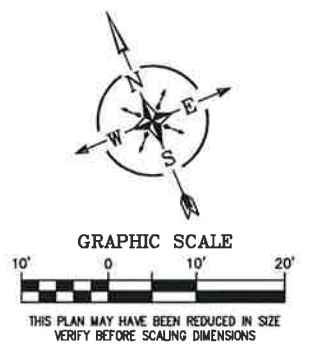
HARRIS
 Harris Civil Engineers, LLC
 1200 Hillcrest Street
 Suite 200
 Orlando, Florida 32803
 Phone: (407) 629-4777
 Fax: (407) 629-7888
 www.harrisengineers.com
 EB 9814

-Site Benchmark Information-

- #1
Set 1/2" Rebar & Cap, "TRAV LB 7623" on Grass Shoulder.
Elevation: 91.84'
- #2
Set Nail & Disk, LB 7623", on Asphalt Roadway.
Elevation: 92.03'
- #3
Set Nail & Disk, LB 7623", on Asphalt Roadway.
Elevation: 91.48'

-Benchmark Information-

F.D.o.T. GPS Network
 Florida Department of Transportation GPS Network
 (Elevations are based upon NAVD 88 Datum)



LEGEND:

- CONSTRUCTION SETBACK
- SF — SILT FENCE
- TB — TURBIDITY BARRIER
- TREE PROTECTION

DEMOLITION NOTES:

1. OVERHEAD POWER LINES AT THIS SITE!! CONTRACTOR TO USE EXTREME CAUTION.
2. CONTRACTOR SHALL PRESERVE ALL BENCHMARK LOCATIONS AS SHOWN ON SURVEY.
3. CONTRACTOR TO LOCATED ALL RESIDENTIAL SPRINKLER HEADS PRIOR TO CLEARING/GRUBBING. CONTRACTOR TO CONTACT HOMEOWNER(S) TO PROVE FUNCTIONALITY OF SYSTEM AND DOCUMENT CONDITION. CONTRACTOR TO REPAIR/REPLACE HEADS OR PIPING THAT BECOMES DAMAGED DURING CONSTRUCTION.
4. UNLESS OTHERWISE NOTED, ALL DEMOLISHED MATERIALS (PAVING, CURBING, ETC.) SHALL BE REMOVED AND DISPOSED OF OFF SITE. NOTHING IDENTIFIED FOR DEMOLITION SHALL BE ABANDONED IN PLACE.
5. CONTRACTOR SHALL TAKE CARE DURING THE DEMOLITION AND REMOVAL ACTIVITIES TO PREVENT UNWANTED DAMAGE TO EXISTING FACILITIES TO REMAIN.
6. DO NOT CLOSE, OBSTRUCT OR BLOCK RESIDENTIAL DRIVEWAYS AT ANY TIME DURING CONSTRUCTION.
7. EXISTING UTILITIES IN AREA. CONTRACTOR TO USE CAUTION WHEN DIGGING.
8. PLAN DOES NOT SHOW ALL AREAS OF SOD REMOVAL. CONTRACTOR SHALL RESTORE ALL DISTURBED AREA TO EQUAL OR BETTER CONDITIONS.
9. PLAN DOES NOT SHOW ALL MEANS OF EROSION CONTROL. CONTRACTOR TO EMPLOY BEST MANAGEMENT PRACTICES AND MEANS TO ENSURE NO OFF-SITE IMPACTS.

**CROSS LAKE ROAD
 ROADWAY IMPROVEMENTS**

City of Belle Isle
 1600 Nela Avenue
 Belle Isle, Florida 32809

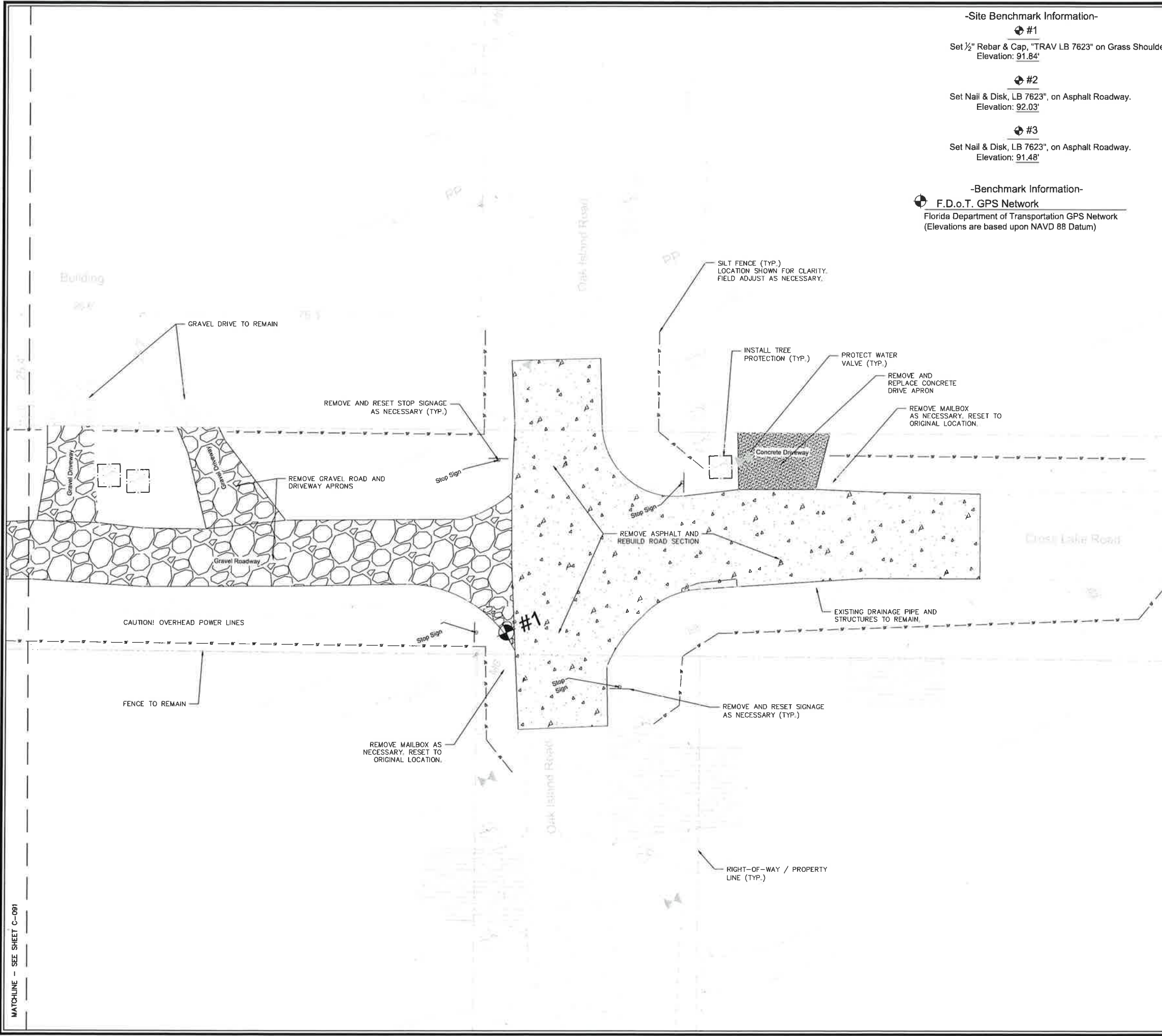
Revisions:

No.	Date	Description

**DEMOLITION AND
 EROSION CONTROL
 PLAN**

Scale: SEE SCALE BAR
 Date: 07/21/2023
 Project No: 06958026
 Design: NZL
 Drawn: NZL
 Checked: DWT

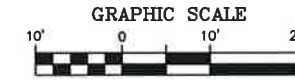
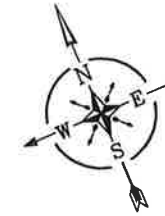
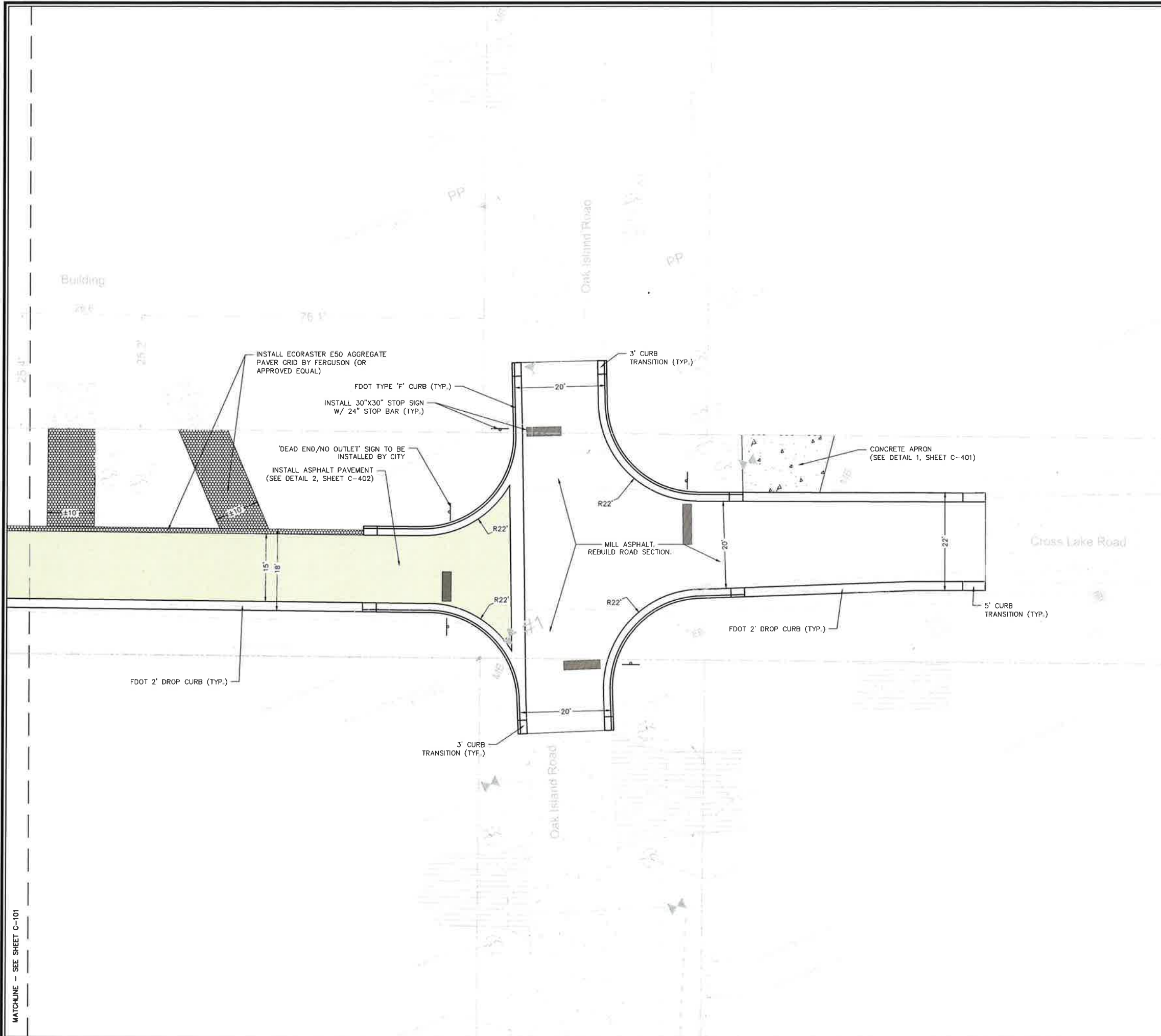
Release: **100% CD**
 DATE: **07/21/2023**



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 DATE: 21 JUL 2023 2:17PM
 MATCHLINE - SEE SHEET C-091

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MATCHLINE - SEE SHEET C-101



THIS PLAN MAY HAVE BEEN REDUCED IN SIZE
 VERIFY BEFORE SCALING DIMENSIONS

LEGEND:

- INSTALL ASPHALT PAVEMENT
- MILL/REPAVE ASPHALT PAVEMENT
- CONCRETE PAVEMENT
- AGGREGATE PAVER GRID

GENERAL NOTES:

1. UPON GEOMETRY SET-OUT OF THE ROADS AND CURBING, CONTRACTOR SHALL SCHEDULE AN ON-SITE MEETING WITH THE CITY TO REVIEW THE EXTENTS PRIOR TO ANY PAVING WORK.
2. CITY ARBORIST TO BE ON SITE DURING ROAD SET-OUT AND EXCAVATION. CONTRACTOR TO COORDINATE WITH CITY PUBLIC WORKS DEPT.
3. AGGREGATE PAVERS TO BE INSTALLED PER MANUFACTURERS RECOMMENDATIONS.
4. CONTRACTOR TO REUSE EXISTING STOP SIGNS. CONSULT CITY PUBLIC WORKS IF SIGNAGE NEEDS TO BE REPLACED OR UPDATED.



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 EB 9814

**CROSS LAKE ROAD
 ROADWAY IMPROVEMENTS**

City of Belle Isle
 1600 Nela Avenue
 Belle Isle, Florida 32809

Revisions:

No.	Date	Description

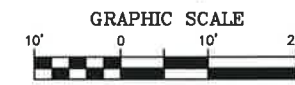
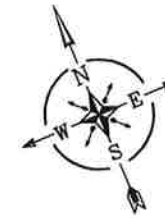
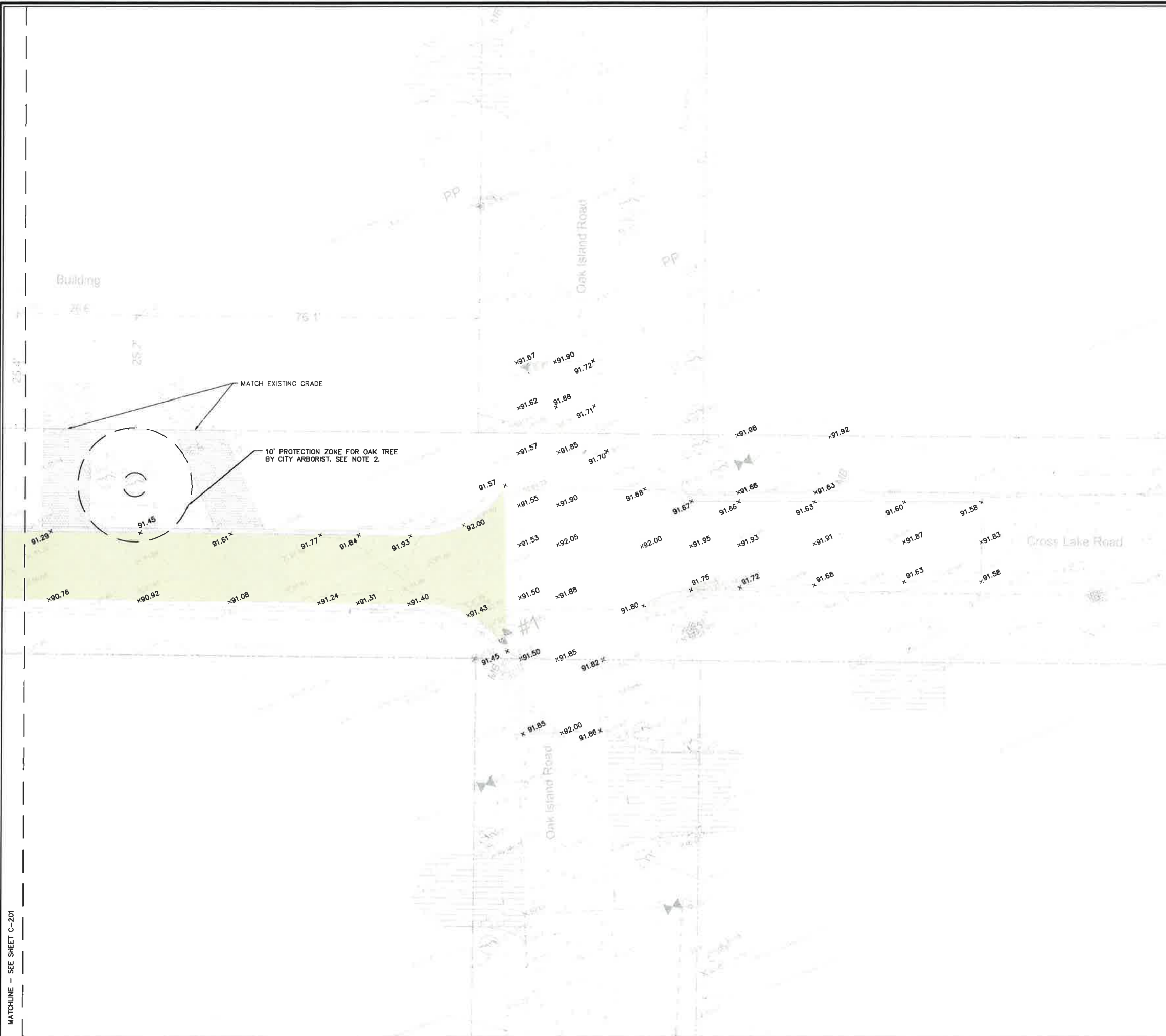
SITE GEOMETRY PLAN

Scale: SEE SCALE BAR Design: NZL
 Date: 07/21/2023 Drawn: NZL
 Project No: 06958026 Checked: DWT

Release: 100% CD
 DATE: 07/21/2023

FILE NAME: C:\PROG\ORIGEN\PROJECTS\ORIGEN\ORIGEN\CIVIL\DRAINAGE\DRAINAGE\DRAINAGE PLAN.DWG
 TIME: 21 JUL 2023 - 2:18PM
 USER: MGOZEL

MATCHLINE - SEE SHEET C-201



THIS PLAN MAY HAVE BEEN REDUCED IN SIZE
 VERIFY BEFORE SCALING DIMENSIONS

LEGEND:

- GRADE BREAK LINE
- x91.97 PROPOSED SPOT GRADE
- 99— PROPOSED GRADE CONTOUR
- ▨ RIPRAP ROCK/BOULDERS

NOTES:

1. UNDERGROUND UTILITIES IN AREA, CONTRACTOR TO USE CAUTION WHEN DIGGING.
2. CITY ARBORIST TO BE ON SITE DURING ROAD SET-OUT AND EXCAVATION. CONTRACTOR TO COORDINATE WITH CITY PUBLIC WORKS DEPT.
3. CONTRACTOR SHALL REESTABLISH ANY DISTURBED BENCHMARK LOCATIONS THAT ARE WITHIN THE LIMITS OF WORK SHOWN.



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**CROSS LAKE ROAD
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 City of Belle Isle
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 Belle Isle, Florida 32809

Revisions:

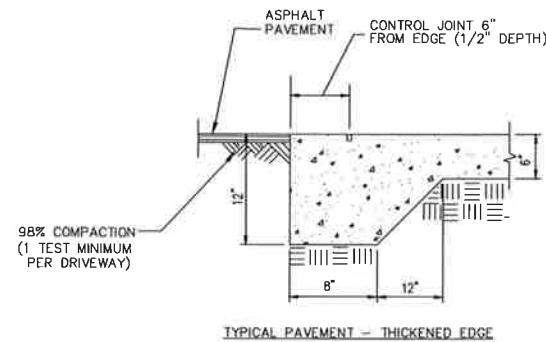
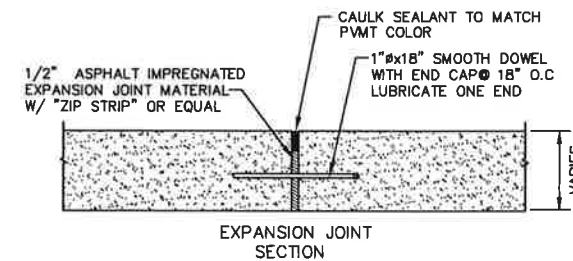
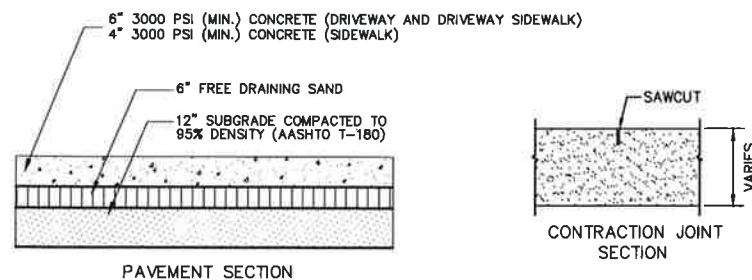
No.	Date	Description

**GRADING AND
 DRAINAGE PLAN**

Scale: SEE SCALE BAR
 Date: 07/21/2023
 Project No: 06958026
 Design: NZL
 Drawn: NZL
 Checked: DWT

Release: 100% CD
 DATE: 07/21/2023

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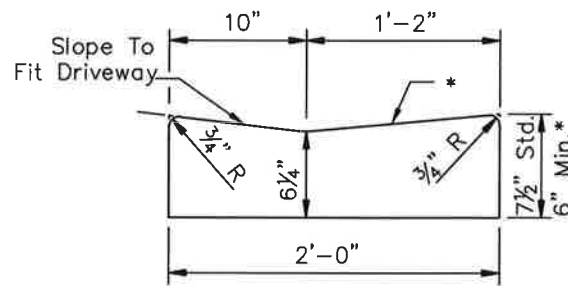


- NOTES:
1. SAW CONTRACTION JOINTS TO 25% OF PAVEMENT DEPTH AT 12' ON CENTER. PROVIDE EXPANSION JOINTS WHERE CONCRETE PAVING ABUTS WALL, CURB AND OTHER CONCRETE PAVING AS INDICATED.
 2. PLACE DOWELS THROUGH EXPANSION JOINTS

CONCRETE DRIVEWAY DETAIL

N.T.S.

1
401



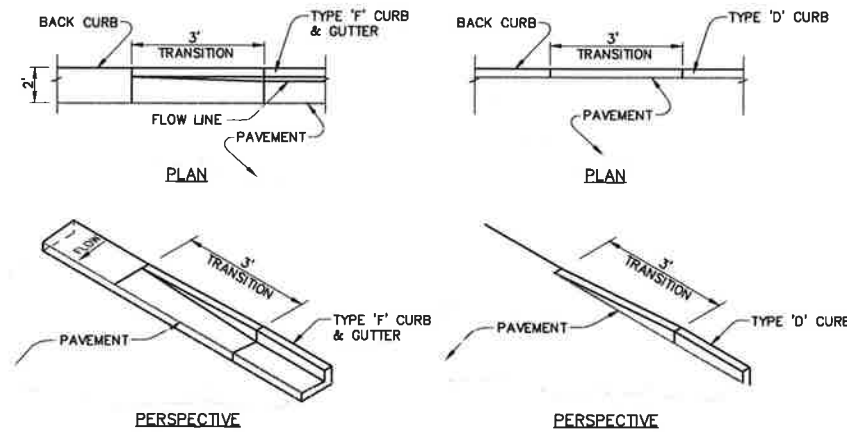
Note: To be paid for as parent curb.

- * When used on high side of roadways, the cross slope of the gutter shall match the cross slope of the adjacent pavement. The thickness of the lip shall be 6", unless otherwise shown on plans.

DROP CURB & GUTTER

N.T.S.

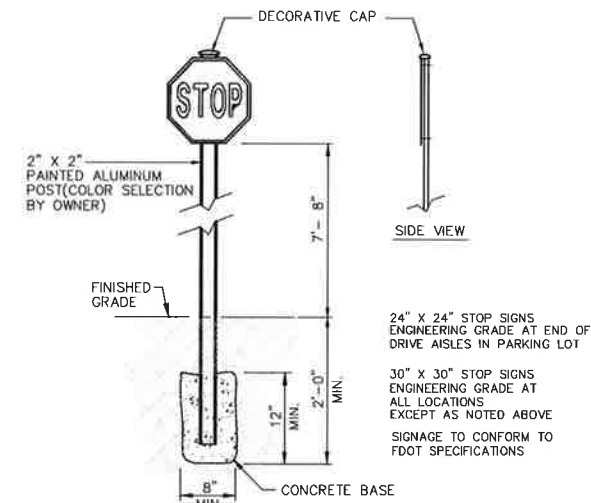
4
401



CURB TAPER DETAIL

N.T.S.

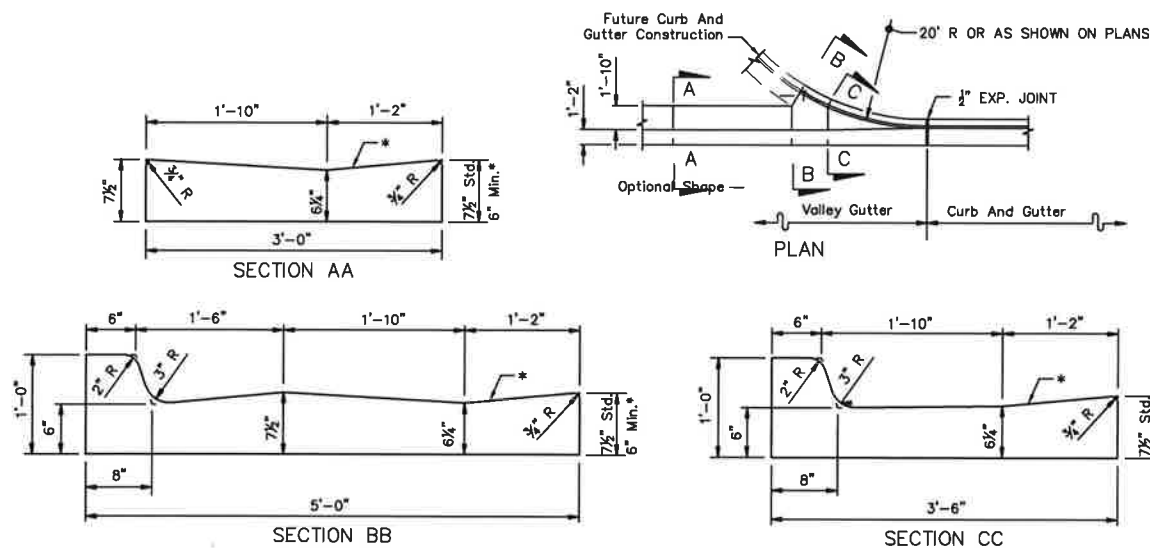
2
401



TYPICAL STOP SIGN DETAIL

N.T.S.

3
401



- * When used on high side of roadways, the cross slope of the gutter shall match the cross slope of the adjacent pavement. The thickness of the lip shall be 6", unless otherwise shown on plans.

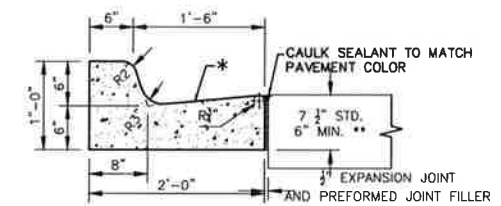
Rotate entire section so that gutter cross slope matches slope of adjacent circulating roadway pavement.

For use adjacent to concrete or flexible pavement. For details depicting usage adjacent to flexible pavement, see FDOT Index 520-001 (Sheet 2). Expansion joint, preformed joint filler and joint seal are required between curb & gutter and concrete pavement only, see Sheet 2

VALLEY GUTTER DETAIL

N.T.S.

5
401



NOTE:
FOR USE ADJACENT TO CONCRETE OR FLEXIBLE PAVEMENT. DETAIL SHOWN NEXT TO CONCRETE PAVEMENT. PREFORMED JOINT FILLER AND JOINT SEAL ARE REQUIRED BETWEEN THE CURB & GUTTER AND CONCRETE PAVEMENT ONLY.

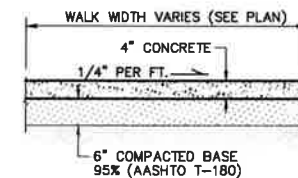
- * WHEN USED ON THE HIGH SIDE OF ROADWAYS, THE CROSS SLOPE OF THE GUTTER SHALL MATCH THE CROSS SLOPE OF THE ADJACENT PAVEMENT.

** SEE PLANS AND PAVEMENT DETAIL FOR THICKNESS OF PAVEMENT

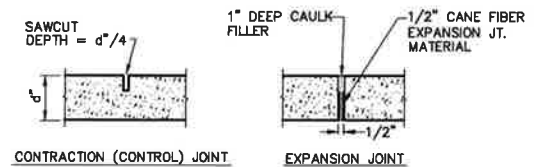
TYPE 'F' CURB & GUTTER

N.T.S.

6
401



STANDARD SIDEWALK



NOTE:
ALL CONCRETE SIDEWALKS SHALL HAVE A FULL 1/2" EXPANSION JOINT AT A MAXIMUM DISTANCE OF 25 LINEAR FEET AND A SAW CUT OR FORMED DUMMY JOINT AT EVENLY SPACED INTERVALS NOT TO EXCEED 5 LINEAR FEET. 3000PSI CLASS 1 CONCRETE TO BE USED

SIDEWALK DETAIL

N.T.S.

7
401



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No.	Date	Description

SITE DETAILS

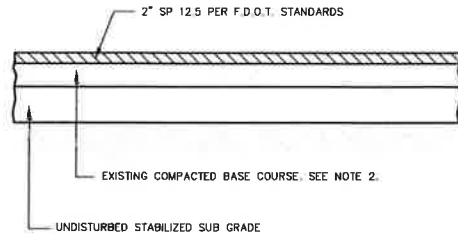
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Drawn: NZL
Checked: DWT

Scale: N.T.S.
Date: 07/21/2023
Project No.: 06958025

Release: 100% CD
DATE: 07/21/2023

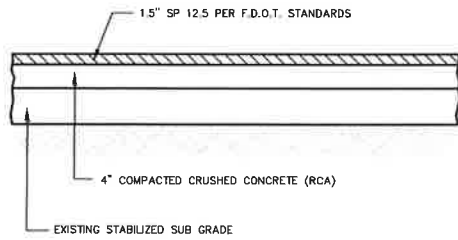
C-40 157

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DATE: 21 JUL 2023 2:21 PM
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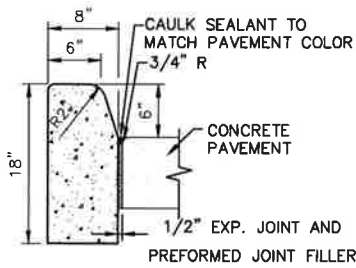
- NOTES:**
1. ASPHALT TO BE MILLED AND REPAVED. CONTRACTOR TO MILL TO EXISTING BASE COURSE.
 2. CONFIRM EXISTING BASE COURSE MEETS COMPACTION OF 98% OF MATERIALS DRY DENSITY (AASHTO T-180, LBR-100). COMPACTION TESTING SHALL BE AT A MINIMUM OF 3 TESTS.

MILL/REPAVE ASPHALT DETAIL
N.T.S. 1
402



- NOTES:**
1. RCA BASE MATERIAL PER FDOT SPECIFICATIONS SECTION 911 (LATEST EDITION).
 2. RCA BASE COMPACTED TO A MIN. DENSITY OF 98% MODIFIED PROCTOR MAXIMUM DENSITY AND A MIN. LBR OF 150. COMPACTION TESTING SHALL BE AT A MINIMUM OF 3 TESTS.
 3. SUB GRADE SHALL PROVIDE A MINIMUM LBR OF 40.

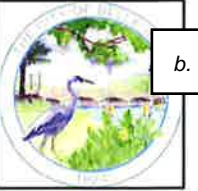
ASPHALT PAVING SECTION DETAIL
N.T.S. 2
402



NOTE: FOR USE ADJACENT TO CONCRETE OR FLEXIBLE PAVEMENT. DETAIL SHOWN NEXT TO CONCRETE PAVEMENT. PREFORMED JOINT FILLER AND JOINT SEAL ARE REQUIRED BETWEEN THE CURB AND CONCRETE PAVEMENT ONLY.

TYPE D CURB DETAIL
N.T.S. 3
402

FILE NAME: G:\PROJECTS\2023\PROJECTS\CROSS LAKE\DWG\SHEETS\C-400 - GENERAL DETAILS.DWG
DATE: 21 JUL 2023 2:13PM USER: MCDL



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SITE DETAILS

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