

**Unit Information**

Unit Type: City Year: 2018  
Unit Name: Belle Glade Unit Dependency:  
Unit Status: Active

**Location Information**

Name: Mrs. Diana L. Hughes  
Title: Assist. Director of Finance  
Phone: (561) 992-2207  
  
Address:  
110 Dr. Martin Luther King, Jr.  
Blvd. West  
Belle Glade, FL 33430-3962

**Contact Information**

Name: Mrs. Diana L. Hughes  
Title: Assist. Director of Finance  
Phone: (561) 992-2207  
Email: diana@belleglade-fl.com  
  
Address:  
110 Dr. Martin Luther King, Jr.  
Blvd. West  
Belle Glade, FL 33430-3962

**AFR Details**

**Original AFR**

AFR Status: Certified  
AFR Received Date: 4/23/2019  
Audit Received Date: 5/2/2019  
Submission Type: Electronic

**Long-Term Debt Information**

Long-Term Debt: \$207,904

**Audit Information**

Was an audit performed? Yes  
Audit Performed Date: 4/22/2019  
Auditor Name: Nowlen, Holt & Miner, P.A.

Address:  
515 N. Flagler Drive  
Suite 1700  
West Palm Beach, FL 33401

**Certification**

**Chief Financial Officer**

Name: Diana L. Hughes  
Title: Assistant Director of Finance

**Chairman/Elected Official**

Name: Steve B. Wilson  
Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Compiled With Section 218.503(2), Florida Statues?

**Revenues Report for FYE 2018**

| Account Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total     |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes   | 2,071,201 | 21,139          |              |                  |           |            |                  |           |       |                 | 2,092,340 |
| 312410 - First Local Option Fuel Tax                                  | 341,118   |                 |              | 157,934          |           |            |                  |           |       |                 | 499,052   |
| 312600 - Discretionary Sales Surtaxes                                 |           | 1,267,395       |              |                  |           |            |                  |           |       |                 | 1,267,395 |
| 314100 - Utility Service Tax - Electricity                            | 934,120   |                 |              |                  |           |            |                  |           |       |                 | 934,120   |
| 314300 - Utility Service Tax - Water                                  | 290,256   |                 |              |                  |           |            |                  |           |       |                 | 290,256   |
| 314800 - Utility Service Tax - Propane                                | 37,294    |                 |              |                  |           |            |                  |           |       |                 | 37,294    |
| 315000 - Communications Service Tax (Chapter 202)                     | 285,098   |                 |              |                  |           |            |                  |           |       |                 | 285,098   |
| 316000 - Local Business Tax (Chapter 205)                             | 183,612   |                 |              |                  |           |            |                  |           |       |                 | 183,612   |
| 322000 - Building Permits   | 261,260   |                 |              |                  |           |            |                  |           |       |                 | 261,260   |
| 323100 - Franchise Fee - Electricity                                  | 787,065   |                 |              |                  |           |            |                  |           |       |                 | 787,065   |
| 323300 - Franchise Fee - Water  | 595,952   |                 |              |                  |           |            |                  |           |       |                 | 595,952   |
| 325200 - Special Assessments - Charges for Public Services            |           |                 |              |                  |           | 727,790    |                  |           |       |                 | 727,790   |
| 329000 - Other Permits, Fees & Special Assessments                    | 4,593     |                 |              |                  |           |            |                  |           |       |                 | 4,593     |
| 331200 - Federal Grant - Public Safety                                | 220,670   |                 |              |                  |           |            |                  |           |       |                 | 220,670   |
| 331390 - Federal Grant - Other Physical Environment                   |           |                 |              |                  |           | 97,071     |                  |           |       |                 | 97,071    |
| 331700 - Federal Grant - Culture/Recreation                           |           |                 |              |                  |           |            |                  |           |       |                 | 0         |
| 334390 - State Grant - Other Physical Environment                     | 481,209   |                 |              |                  |           |            |                  |           |       |                 | 481,209   |
| 334410 - State Grant - Airport Development                            |           |                 |              | 115,332          |           |            |                  |           |       |                 | 115,332   |
| 334490 - State Grant - Other Transportation                           | 42,018    |                 |              | 279,145          |           |            |                  |           |       |                 | 321,163   |
| 334700 - State Grant - Culture/Recreation                             |           |                 |              |                  |           | 83,550     |                  |           |       |                 | 83,550    |
| 335120 - State Revenue Sharing - Proceeds                             | 1,062,521 |                 |              |                  |           |            |                  |           |       |                 | 1,062,521 |
| 335140 - State Revenue Sharing - Mobile Home Licenses                 | 15,110    |                 |              |                  |           |            |                  |           |       |                 | 15,110    |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses          | 4,110     |                 |              |                  |           |            |                  |           |       |                 | 4,110     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 1,396,871 |                 |              |                  |           |            |                  |           |       |                 | 1,396,871 |
| 335490 - State Revenue Sharing - Other Transportation                 | 10,757    |                 |              |                  |           |            |                  |           |       |                 | 10,757    |
| 337200 - Local Government Unit Grant - Public Safety                  | 180,000   |                 |              |                  |           |            |                  |           |       |                 | 180,000   |
| 337300 - Local Government Unit Grant - Physical Environment           | 15,461    |                 |              |                  |           | 471        |                  |           |       |                 | 15,932    |
| 337400 - Local Government Unit Grant - Transportation                 |           |                 |              |                  |           |            |                  |           |       |                 | 0         |
| 337700 - Local Government Unit Grant - Culture/Recreation             |           |                 |              |                  |           |            |                  |           |       |                 | 0         |
| 338000 - Shared Revenue From Other Local Units                        | 43,262    |                 |              |                  |           |            |                  |           |       |                 | 43,262    |
| 341200 - Internal Service Fund Fees and Charges                       | 17,463    |                 |              |                  |           |            |                  |           |       |                 | 17,463    |
| 341900 - Other General Government Charges and Fees                    | 31,610    |                 |              |                  |           |            |                  |           |       |                 | 31,610    |
| 342500 - Service Charge - Protective Inspection Fees                  | 146,772   |                 |              |                  |           |            |                  |           |       |                 | 146,772   |
| 343400 - Service Charge - Garbage/Solid Waste                         |           |                 |              |                  |           | 2,684,937  |                  |           |       |                 | 2,684,937 |
| 343900 - Service Charge - Other Physical Environment Charges          | 161,148   |                 |              |                  |           |            |                  |           |       |                 | 161,148   |
| 344300 - Service Charge - Mass Transit                                | 9,991     |                 |              |                  |           |            |                  |           |       |                 | 9,991     |
| 344500 - Service Charge - Parking Facilities                          |           |                 |              |                  |           |            |                  |           |       |                 | 0         |
| 347200 - Service Charge - Parks and Recreation                        | 632       |                 |              |                  |           | 951,850    |                  |           |       |                 | 952,482   |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal   | 7,363     |                 |              |                  |           |            |                  |           |       |                 | 7,363     |
| 354000 - Fines - Local Ordinance Violation                            | 45,804    |                 |              |                  |           |            |                  |           |       |                 | 45,804    |
| 361100 - Interest   | 3,658     | 20,212          |              | 105              |           |            |                  |           |       |                 | 23,975    |
| 361300 - Net Increase (Decrease) in Fair Value of Investments         |           |                 |              | 20,851           |           | 1,001      |                  | 1,580,562 |       |                 | 1,602,414 |
| 362000 - Rents and Royalties  | 104,190   |                 |              |                  |           | 7,479      |                  |           |       |                 | 111,669   |
| 364000 - Disposition of Fixed Assets                                  | 4,205     |                 |              |                  |           | -28,071    |                  |           |       |                 | -23,866   |
| 366000 - Contributions and Donations from Private Sources             | 21,000    |                 |              |                  |           |            |                  |           |       |                 | 21,000    |

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 368000 - Pension Fund Contributions                                   |            |                 |              |                  |           |            |                  | 286,055   |       |                 | 286,055    |
| 369300 - Settlements  |            |                 |              |                  |           | 8,922      |                  |           |       |                 | 8,922      |
| 369900 - Other Miscellaneous Revenues                                 | 432,388    |                 |              |                  |           | 7,841      |                  |           |       |                 | 440,229    |
| 381000 - Inter-Fund Group Transfers In                                | 400,000    | 29,646          |              |                  |           | 630,998    |                  |           |       |                 | 1,060,644  |
| 389100 - Proprietary - Interest                                       |            |                 |              |                  |           |            |                  | 643,227   |       |                 | 643,227    |
| 389700 - Proprietary - Capital Contributions from Other Public Source |            |                 |              |                  |           | 104,400    |                  |           |       |                 | 104,400    |
| Grand Total   | 10,649,782 | 1,338,392       |              | 573,367          |           | 5,278,239  |                  | 2,509,844 |       |                 | 20,349,624 |

## Expenditures Report for FYE 2018

| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services                      | 207,687   |                 |              |                  |           |            |                  |         |       |                 | 207,687   |
| 511.30 - Legislative - Operating Expenses                      | 69,088    |                 |              |                  |           |            |                  |         |       |                 | 69,088    |
| 511.60 - Legislative - Capital Outlay                          |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 512.10 - Executive - Personnel Services                        | 673,584   |                 |              |                  |           |            |                  |         |       |                 | 673,584   |
| 512.30 - Executive - Operating Expenses                        | 97,678    |                 |              |                  |           |            |                  |         |       |                 | 97,678    |
| 512.60 - Executive - Capital Outlay                            | 32,452    |                 |              |                  |           |            |                  |         |       |                 | 32,452    |
| 513.10 - Financial and Administrative - Personnel Services     | 1,117,630 |                 |              |                  |           |            |                  |         |       |                 | 1,117,630 |
| 513.30 - Financial and Administrative - Operating Expenses     | 136,783   |                 |              |                  |           |            |                  | 158,553 |       |                 | 295,336   |
| 513.60 - Financial and Administrative - Capital Outlay         | 5,000     |                 |              |                  |           |            |                  |         |       |                 | 5,000     |
| 513.90 - Financial and Administrative - Other Uses             | -5,806    |                 |              |                  |           |            |                  |         |       |                 | -5,806    |
| 514.30 - Legal Counsel - Operating Expenses                    | 93,953    |                 |              |                  |           |            |                  |         |       |                 | 93,953    |
| 518.10 - Pension Benefits - Personnel Services                 |           |                 |              |                  |           |            |                  | 824,666 |       |                 | 824,666   |
| 519.10 - Other General Government - Personnel Services         | 693,297   |                 |              |                  |           |            |                  |         |       |                 | 693,297   |
| 519.30 - Other General Government - Operating Expenses         | 719,139   |                 |              |                  |           |            |                  |         |       |                 | 719,139   |
| 519.60 - Other General Government - Capital Outlay             | 22,680    |                 |              |                  |           |            |                  |         |       |                 | 22,680    |
| 519.70 - Other General Government - Debt Service               | 55,546    |                 |              |                  |           |            |                  |         |       |                 | 55,546    |
| 519.90 - Other General Government - Other Uses                 | -345,419  |                 |              |                  |           |            |                  |         |       |                 | -345,419  |
| 521.10 - Law Enforcement - Personnel Services                  | 175,456   |                 |              |                  |           |            |                  |         |       |                 | 175,456   |
| 521.30 - Law Enforcement - Operating Expenses                  | 3,073,520 |                 |              |                  |           |            |                  |         |       |                 | 3,073,520 |
| 521.60 - Law Enforcement - Capital Outlay                      |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 524.10 - Protective Inspections - Personnel Services           | 504,062   |                 |              |                  |           |            |                  |         |       |                 | 504,062   |
| 524.30 - Protective Inspections - Operating Expenses           | 362,499   |                 |              |                  |           |            |                  |         |       |                 | 362,499   |
| 524.60 - Protective Inspections - Capital Outlay               |           |                 |              |                  |           |            |                  |         |       |                 | 0         |
| 534.10 - Garbage/Solid Waste - Personnel Services              |           |                 |              |                  |           | 768,695    |                  |         |       |                 | 768,695   |
| 534.30 - Garbage/Solid Waste - Operating Expenses              |           |                 |              |                  |           | 2,027,466  |                  |         |       |                 | 2,027,466 |
| 538.10 - Flood Control/Stormwater Control - Personnel Services |           |                 |              |                  |           | 217,395    |                  |         |       |                 | 217,395   |
| 538.30 - Flood Control/Stormwater Control - Operating Expenses |           |                 |              |                  |           | 413,199    |                  |         |       |                 | 413,199   |
| 539.10 - Other Physical Environment - Personnel Services       | 133,988   |                 |              |                  |           |            |                  |         |       |                 | 133,988   |
| 539.30 - Other Physical Environment - Operating Expenses       | 37,956    |                 |              |                  |           |            |                  |         |       |                 | 37,956    |
| 539.60 - Other Physical Environment - Capital Outlay           | 26,189    |                 |              |                  |           |            |                  |         |       |                 | 26,189    |
| 541.10 - Road/Street Facilities - Personnel Services           | 203,984   |                 |              |                  |           |            |                  |         |       |                 | 203,984   |
| 541.30 - Road/Street Facilities - Operating Expenses           | 344,437   |                 |              |                  |           |            |                  |         |       |                 | 344,437   |



| Account/Object Code   | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 541.60 - Road/Street Facilities - Capital Outlay            |            |                 |              | 304,145          |           |            |                  |         |       |                 | 304,145    |
| 542.10 - Airports - Personnel Services                      | 41,281     |                 |              |                  |           |            |                  |         |       |                 | 41,281     |
| 542.30 - Airports - Operating Expenses                      | 52,625     |                 |              |                  |           |            |                  |         |       |                 | 52,625     |
| 542.60 - Airports - Capital Outlay                          |            |                 |              | 117,704          |           |            |                  |         |       |                 | 117,704    |
| 544.30 - Mass Transit - Operating Expenses                  | 490,698    |                 |              |                  |           |            |                  |         |       |                 | 490,698    |
| 552.30 - Industry Development - Operating Expenses          | 5,147      |                 |              |                  |           |            |                  |         |       |                 | 5,147      |
| 554.10 - Housing and Urban Development - Personnel Services |            | 98              |              |                  |           |            |                  |         |       |                 | 98         |
| 554.30 - Housing and Urban Development - Operating Expenses |            | 48,467          |              |                  |           |            |                  |         |       |                 | 48,467     |
| 554.60 - Housing and Urban Development - Capital Outlay     |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 559.30 - Other Economic Development - Operating Expenses    |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 571.30 - Libraries - Operating Expenses                     |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 571.60 - Libraries - Capital Outlay                         |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 572.10 - Parks/Recreation - Personnel Services              | 390,109    |                 |              |                  |           | 362,204    |                  |         |       |                 | 752,313    |
| 572.30 - Parks/Recreation - Operating Expenses              | 328,855    |                 |              |                  |           | 1,196,684  |                  |         |       |                 | 1,525,539  |
| 572.60 - Parks/Recreation - Capital Outlay                  | 101,200    | 204,781         |              |                  |           |            |                  |         |       |                 | 305,981    |
| 579.30 - Other Culture/Recreation - Operating Expenses      | 29,869     |                 |              |                  |           |            |                  |         |       |                 | 29,869     |
| 579.60 - Other Culture/Recreation - Capital Outlay          |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 581.90 - Interfund Transfers Out - Other Uses               | 475,963    | 184,681         |              |                  |           | 400,000    |                  |         |       |                 | 1,060,644  |
| Grand Total   | 10,351,130 | 438,027         |              | 421,849          |           | 5,385,643  |                  | 983,219 |       |                 | 17,579,868 |

**Data Element Worksheet Report for FYE: 2018, Belle Glade**

**Affiliates Report for FYE 2018**

| Affiliated Entity   | Type                      | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|------------|
| Special District - City of Belle Glade Community Redevelopment Agency | Blended in Primary Report | \$50,815       | \$841              | \$0        |

