



City of Belle Isle, Florida

PROPOSED BUDGET DRAFT

FISCAL YEAR 2024/2025

VERSION / DATE

V3.071624

CITY OF BELLE ISLE
FY 2024/2025 PROPOSED BUDGET DRAFT V3.071624
BUDGET OVERVIEW

Overall Summary

This draft budget includes a 6% increase in General Fund revenue and a 14% increase in expenditures as compared to the 2023/2024 budget, leaving an ending fund balance (that is calculated using projected actuals for FY 23/24) of \$1,780,834. This ending fund balance equates to 18.9% of General Fund revenue. This draft budget maintains the same level of service as the current budget year while adding one new position, adjusting the employer paid portion of employee insurances, and includes a few capital expenditures, rebranding of vehicles/uniforms in the Police Department, two in-car camera systems for traffic units, and funding for the Tree Board and Solid Waste Committee. Also included in this draft budget is a 35% increase in fire protection due to the proposed increase by Orange County.

Things to note:

- ❖ The amounts highlighted in the color purple in the budget draft are associated with ARPA or grant funding.
- ❖ The percentages listed in the far-right column indicate the change between the FY 2023/2024 Original Budget and the FY 2024/2025 Proposed Budget.
- ❖ Two capital items that were requested by the departments were not included in the proposed budget and are listed below under Wish List Items.

NEW EXPENDITURE LINES

- 001-513-00-1530 Bilingual Pay
- 001-513-00-4420 Rentals & Leases – Storage Unit (*change in recording, not new expense*)
- 001-513-00-5500 Training (*change in recording, not new expense*)
- 001-519-00-4810 Tree Board Promotions & Events
- 001-519-00-4820 Solid Waste Committee Promotions & Events
- 001-521-00-4420 Rentals & Leases – Storage Unit (*change in recording, not new expense*)
- 001-541-00-3140 Temporary Labor (*budgeted in prior fiscal years*)

PERSONNEL

- Added Position
 - Deputy City Manager
 - \$95,000 annual salary
 - \$500/month vehicle allowance
- Salary Increases
 - Pay increases for uniform employees per Police Pay Plan
 - 5% pay increase for non-uniform employees
 - The initial budget given to the Budget Committee included a 7% pay increase for non-uniform employees; however, the Budget Committee reduced this to a 5% increase which has been updated in the attached draft.
 - The additional cost to provide the 7% increase instead of the 5% increase is \$23,783 (\$19,750 General Fund / \$4,034 Stormwater Fund). The City Manager was included in these calculations.
 - 3% pay increase for Police Chief and Deputy Police Chief
- Benefit Changes
 - Increase employer contribution for employee dental & vision insurance from 50% to 100% to align with coverage provided for health insurance and coverage provided to City Council
 - Increase employer contribution for dependent health, dental, and vision insurance from 50% to 60%

CAPITAL

- Public Works Department (541)
 - \$250,000 for Sidewalks
 - \$20,000 for Dog Parks
 - \$15,000 for Pressure Washer Trailer System

WISH LIST ITEMS

The capital projects listed below were department requests but have not been included in the proposed budget.

- Police Department (521): \$250,000 for Road and Building w/Bathroom for Boat Dock
- Public Works Department (541): \$250,000 for Resurfacing & Curbing

CITY OF BELLE ISLE
FY 2024-2025
PROPOSED BUDGET DRAFT CHANGES

DRAFT VERSION

V2.071524

CHANGES TO FY 24/25 PROPOSED BUDGET

| Fund | Category | Dept | Line Item | Prior Amount | New Amount | Explanation |
|-----------------------|--------------|------|--------------------------|--------------|------------|---|
| (001) General Fund | Revenue | n/a | Ad Valorem Tax | 4,628,089 | 4,639,731 | Increase after receipt of preliminary tax roll |
| (001) General Fund | Expenditures | 513 | Regular Salaries & Wages | 596,400 | 587,028 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Expenditures | 513 | FICA/Medicare Taxes | 46,764 | 46,047 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Expenditures | 513 | Retirement Contributions | 95,424 | 93,924 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Expenditures | 519 | Fire Protection | 2,226,666 | 2,822,111 | Increase due to receipt of Orange County Fire proposed rate increase from 2.2437 to 2.8437 |
| (001) General Fund | Expenditures | 521 | Regular Salaries & Wages | 1,825,627 | 1,822,955 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Expenditures | 521 | FICA/Medicare Taxes | 157,818 | 157,614 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Expenditures | 521 | Retirement Contributions | 359,407 | 358,980 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Expenditures | 541 | Regular Salaries & Wages | 238,136 | 234,209 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Expenditures | 541 | FICA/Medicare Taxes | 18,256 | 17,955 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Expenditures | 541 | Retirement Contributions | 38,102 | 37,473 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (001) General Fund | Fund Balance | n/a | Ending Fund Balance | 2,229,889 | 1,665,834 | Decrease due to above changes |
| (103) Stormwater Fund | Transfers In | n/a | Transfers In | 209,914 | - | Remove transfer in - included in error |
| (103) Stormwater Fund | Expenditures | n/a | Regular Salaries & Wages | 186,590 | 183,327 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (103) Stormwater Fund | Expenditures | n/a | FICA/Medicare Taxes | 14,274 | 14,025 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (103) Stormwater Fund | Expenditures | n/a | Retirement Contributions | 29,854 | 29,332 | Decrease due to Budget Committee recommendation to reduce salary increase for non-uniform employees from 7% to 5% |
| (103) Stormwater Fund | Fund Balance | n/a | Ending Fund Balance | 59,094 | (146,786) | Decrease due to above changes |

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CHANGES TO FY 23/24 PROJECTED ACTUALS

| Fund | Category | Dept | Line Item | Prior Amount | New Amount | Explanation |
|--------------------|--------------|------|---------------------|--------------|------------|---|
| (001) General Fund | Expenditures | 519 | Special Events | 65,000 | 50,000 | Transfer from FY 22/23 to FY 24/25 for Centennial Celebration |
| (001) General Fund | Fund Balance | n/a | Ending Fund Balance | 3,447,964 | 3,462,964 | Increase due to above change |

CHANGES TO FY 24/25 PROPOSED BUDGET

| Fund | Category | Dept | Line Item | Prior Amount | New Amount | Explanation |
|--------------------|--------------|------|------------------------|--------------|------------|---|
| (001) General Fund | Fund Balance | n/a | Beginning Fund Balance | 3,447,964 | 3,462,964 | Increase due to change to FY 23/24 projected actuals |
| (001) General Fund | Revenue | n/a | State Shared Revenue | 435,000 | 450,000 | Increase due to published state revenue estimates |
| (001) General Fund | Revenue | n/a | Half-Cent Sales Tax | 1,100,000 | 1,200,000 | Increase due to published state revenue estimates |
| (001) General Fund | Expenditures | 519 | Special Events | 65,000 | 80,000 | Increase due to transfer from FY 22/23 for Centennial Celebration |
| (001) General Fund | Fund Balance | n/a | Ending Fund Balance | 1,665,834 | 1,780,834 | Increase due to above changes |

CITY OF BELLE ISLE
FY 2024-2025
PROPOSED BUDGET DRAFT V3.071624
ALL FUNDS CHANGE IN FUND BALANCE

| FUND | General Fund (001) | Transportation Impact Fund (102) | Stormwater Fund (103) | Law Enforcement Education Fund (104) | Parks Impact Fee Fund (105) | General Government Impact Fee Fund (106) | Capital Equipment Replacement Fund (301) | Grand Total |
|---------------------------------|-----------------------|--|--------------------------|--|-----------------------------------|---|--|------------------|
| Projected Beginning Fund | | | | | | | | |
| Balance October 1, 2024 | 3,462,964 | 127,726 | (106,914) | 25,623 | 781 | 1,023 | 14,983 | 3,526,186 |
| Appropriation TO (FROM) | | | | | | | | |
| Fund Balance | (1,682,130) | (64,500) | (39,872) | (15,700) | 0 | 0 | 200 | (1,802,002) |
| Projected Ending Fund | | | | | | | | |
| Balance September 30, 2025 | 1,780,834 | 63,226 | (146,786) | 9,923 | 781 | 1,023 | 15,183 | 1,724,184 |

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 24/25 General Fund Budgeted Revenue: | \$ 9,406,541 | | | |
| FY 24/25 General Fund Reserves Balance: | \$ 1,780,834 | which is | 18.9% | in Reserves |
| An Ending Reserves Balance of: | \$ 1,599,112 | would be | 17.0% | in Reserves |
| | \$ 1,881,308 | would be | 20.0% | in Reserves |
| | \$ 2,351,635 | 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> | |
|------------|----------------------|----------------------------|---------------------------------|-------------|
| 9/30/2024* | 10,134,510 | 3,462,964 | 34% | * projected |
| 9/30/2023 | 10,415,101 | 3,691,219 | 35% | |
| 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% | |



Orange County Government
6590 Amory Court
Winter Park, Florida
Office (407) 836-9061

July 12, 2024

The Honorable Nicholas Fouraker
Mayor, City of Belle Isle
1600 Nela Avenue
Belle Isle, Florida 32809

I am writing to inform you that yesterday, the Orange County Board of County Commissioners voted to support a millage increase to the Fire Municipal Service Taxing Unit (MSTU) rate. The existing rate of 2.2437 is proposed to increase by 0.6, bringing the new MSTU rate to 2.8437 for the upcoming FY 2024-25 budget.

The millage increase is essential to ensure that we can continue to provide the high-quality services that our residents expect. These include building new fire stations that increase the reliability of existing fire stations, replacing aging infrastructure and apparatus, and establishing the capacity to maintain a competitive wage with surrounding fire departments. This measure is necessary to meet the rigors of our Insurance Services Office (ISO) Classification One, Accredited, and All-Hazards Response Fire Department.

Upon reviewing the Certification of Taxable Value (DR-420) of Orange County, the Office of Management and Budget has computed the **estimated** total payment of \$2,822,110.55. We are providing this information for consideration in planning your FY 2024-25 budget. The exact payment amount will not be available until November 2024, when the Revised Recapitulation of the Ad Valorem Assessment Rolls is computed.

We appreciate your understanding and support in this matter, and we value our ongoing positive working relationship with you over the years. We are dedicated to ensuring that your community remains a great place to live by providing the emergency services your residents deserve and expect.

Thank you for your attention to this matter. If you have any questions regarding the MSTU rate, please do not hesitate to contact the Fire Chief's Office at Donna.easton1@ocfl.net, or 407-836-9061.

Sincerely,

A handwritten signature in blue ink that reads "Anthony Rios".

Anthony Rios, Ph.D.
Deputy Director

FY 2024-25
Computation of Assessments for Fire Contract
City of Belle Isle

| | |
|---|-----------------|
| Current Year Real Property, Taxable Value | \$1,072,873,483 |
| X Tentatively Approved FY 2024-25 Urban Fire/MSTU millage | 2.8437 |
| X (adjustment for mills) | <u>0.001</u> |
| Subtotal: | \$3,050,930.32 |
| X Percentage to be remitted: | 92.5% |
| Total Estimated for FY 2024-25: | \$2,822,110.55 |

Millage Rate Comparisons

FY 2024/2025

| | Millage Rate | Vote Required | Proj Beg Fund Bal | Ad Valorem Revenue | Non-Ad Valorem Revenue | Expenditures | Ending Fund Bal | FB as % of revenue | FB as % of expenditures |
|---------------------------|--------------|-------------------------|-------------------|--------------------|------------------------|--------------|-----------------|--------------------|-------------------------|
| <i>Rolled-back Rate</i> | 4.1428 | Majority | 3,462,964 | 4,366,731 | 4,766,810 | 11,088,671 | 1,507,834 | 16.51% | 13.60% |
| <i>Maximum Majority</i> | 4.3785 | Majority | 3,462,964 | 4,615,172 | 4,766,810 | 11,088,671 | 1,756,275 | 18.72% | 15.84% |
| <i>Current Millage</i> | 4.4018 | Two-thirds | 3,462,964 | 4,639,731 | 4,766,810 | 11,088,671 | 1,780,834 | 18.93% | 16.06% |
| <i>.10 mil increase</i> | 4.5018 | Two-thirds | 3,462,964 | 4,745,136 | 4,766,810 | 11,088,671 | 1,886,239 | 19.83% | 17.01% |
| <i>.20 mil increase</i> | 4.6018 | Two-thirds | 3,462,964 | 4,850,542 | 4,766,810 | 11,088,671 | 1,991,645 | 20.71% | 17.96% |
| <i>.25 mil increase</i> | 4.6518 | Two-thirds | 3,462,964 | 4,903,244 | 4,766,810 | 11,088,671 | 2,044,347 | 21.14% | 18.44% |
| <i>Maximum Two-thirds</i> | 4.8164 | Two-thirds | 3,462,964 | 5,076,741 | 4,766,810 | 11,088,671 | 2,217,844 | 22.53% | 20.00% |
| <i>.50 mil increase</i> | 4.9018 | Unanimous or referendum | 3,462,964 | 5,166,758 | 4,766,810 | 11,088,671 | 2,307,861 | 23.23% | 20.81% |
| <i>.5982 mil increase</i> | 5.0000 | Unanimous or referendum | 3,462,964 | 5,270,266 | 4,766,810 | 11,088,671 | 2,411,369 | 24.02% | 21.75% |
| <i>.75 mil increase</i> | 5.1518 | Unanimous or referendum | 3,462,964 | 5,430,271 | 4,766,810 | 11,088,671 | 2,571,374 | 25.22% | 23.19% * |
| <i>1 mil increase</i> | 5.4018 | Unanimous or referendum | 3,462,964 | 5,693,784 | 4,766,810 | 11,088,671 | 2,834,887 | 27.10% | 25.57% |
| <i>1.5 mil increase</i> | 5.9018 | Unanimous or referendum | 3,462,964 | 6,220,811 | 4,766,810 | 11,088,671 | 3,361,914 | 30.60% | 30.32% |

* Would meet Budget Committee fund balance recommendation of 25% of revenue

**CITY OF BELLE ISLE, FLORIDA
FY 2024/2025
PROPOSED BUDGET DRAFT**

| Account Id | Account Description | ACTUALS 2022/2023 | ORIGINAL BUDGET 2023/2024 | PROJECTED ACTUALS 2023/2024 | PROPOSED BUDGET 2024/2025 | |
|---|--|----------------------|---------------------------------|-----------------------------------|---------------------------------|-----------|
| GENERAL FUND 001 | | | | | | |
| BEGINNING FUND BALANCE | | 4,023,928 | 2,498,918 | 3,691,219 | 3,462,964 | |
| REVENUES | | | | | | |
| 001-311-100 | AD VALOREM TAX | 4,079,655 | 4,372,891 | 4,372,891 | 4,639,731 | 6% |
| 001-312-410 | LOCAL OPTION GAS TAX | 219,503 | 215,000 | 213,000 | 210,000 | -2% |
| 001-314-800 | UTILITY SERVICE TAX - PROPANE | 7,008 | 6,000 | 7,000 | 6,500 | 8% |
| 001-315-000 | COMMUNICATIONS SERVICES TAXES | 214,008 | 200,000 | 210,000 | 200,000 | 0% |
| 001-316-000 | BUSINESS TAX LICENSES | 19,277 | 15,000 | 15,000 | 15,000 | 0% |
| 001-322-000 | BUILDING PERMITS | 232,227 | 150,000 | 300,000 | 200,000 | 33% |
| 001-323-100 | FRANCHISE FEE - ELECTRICITY | 323,062 | 290,000 | 290,000 | 290,000 | 0% |
| 001-323-700 | FRANCHISE FEE - SOLID WASTE | 98,298 | 85,000 | 95,000 | 90,000 | 6% |
| 001-329-000 | ZONING FEES | 28,790 | 30,000 | 28,000 | 28,000 | -7% |
| 001-329-100 | PERMITS - GARAGE SALE | 585 | 200 | 465 | 300 | 50% |
| 001-329-130 | BOAT RAMPS - DECAL AND REG | 4,050 | 2,000 | 2,250 | 2,000 | 0% |
| 001-329-140 | GOLF CART PERMITS | - | - | 1,500 | 1,000 | 0 |
| 001-329-900 | TREE REMOVAL | 150 | - | - | - | 0 |
| 001-331-100 | FEMA REIMBURSEMENT - FEDERAL | 124,112 | - | 2,250 | - | 0 |
| 001-331-110 | FEMA REIMBURSEMENT - STATE | 615 | - | 250 | - | 0 |
| 001-331-120 | FDOT TRAFFIC SIGNAL MAINT REIMBURSEMENT | 7,340 | - | 7,820 | 8,854 | 0 |
| 001-331-900 | ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY | 711,198 | - | 610,784 | - | 0 |
| 001-334-396 | OJP BULLETPROOF VEST GRANT | 1,582 | - | 844 | - | 0 |
| 001-334-560 | FDLE JAG GRANT | 10,000 | - | - | - | 0 |
| 001-335-120 | STATE SHARED REVENUE | 448,023 | 435,000 | 435,000 | 450,000 | 3% |
| 001-335-150 | ALCOHOLIC BEVERAGE LICENSE TAX | 98 | - | 98 | - | 0 |
| 001-335-180 | HALF-CENT SALES TAX | 1,372,266 | 1,100,000 | 1,200,000 | 1,200,000 | 9% |
| 001-337-200 | SRO - CHARTER CONTRIBUTION | 77,507 | 79,029 | 79,029 | 100,161 | 27% |
| 001-341-900 | QUALIFYING FEES | 70 | - | - | - | 0 |
| 001-343-410 | SOLID WASTE FEES - RESIDENTIAL | 721,134 | 766,814 | 766,814 | 766,814 | 0% |
| 001-347-400 | SPECIAL EVENTS | 6,412 | - | - | - | 0 |
| 001-351-100 | JUDGEMENT & FINES - MOVING VIOLATIONS | 153,867 | 80,000 | 185,000 | 80,000 | 0% |
| 001-351-110 | RED LIGHT CAMERAS | 685,650 | 550,000 | 700,000 | 600,000 | 9% |
| 001-354-000 | JUDGEMENT & FINES - LOCAL ORDINANCE VIOL | 15,747 | - | 1,863 | - | 0 |
| 001-359-000 | JUDGEMENT & FINES - PARKING VIOLATIONS | 2,925 | 1,000 | 1,900 | 1,000 | 0% |
| 001-359-200 | INVESTIGATIVE COST REIMBURSEMENT | 5,072 | - | 3,294 | - | 0 |
| 001-361-100 | INTEREST - GENERAL FUND | 4,036 | 1,000 | 50,000 | 1,000 | 0% |
| 001-361-200 | INTEREST - SBA | 1,777 | - | - | - | 0 |
| 001-362-100 | CHARTER SCHOOL RENT | 450,000 | 456,484 | 467,416 | 467,416 | 2% |
| 001-364-000 | DISPOSITION OF FIXED ASSETS | 76,722 | - | - | - | 0 |
| 001-366-000 | CONTRIBUTIONS & DONATIONS | 40,000 | - | - | - | 0 |
| 001-367-000 | RENTAL LICENSES | 16,450 | 18,000 | 18,000 | 17,000 | -6% |
| 001-369-900 | OTHER MISCELLANEOUS REVENUE | 52,309 | - | 37,277 | - | 0 |
| 001-369-905 | POLICE OFF-DUTY DETAIL REIMBURSEMENTS | 165,519 | - | - | - | 0 |
| 001-369-906 | POLICE MARINE PATROL REIMBURSEMENTS | 35,207 | 31,765 | 31,765 | 31,765 | 0% |
| 001-369-909 | RED LIGHT CAMERA HEARING FEES | 1,850 | - | - | - | 0 |
| 001-369-910 | VACANT FORECLOSURE | 1,000 | - | - | - | 0 |
| TOTAL REVENUES | | 10,415,101 | 8,885,183 | 10,134,510 | 9,406,541 | 6% |
| TRANSFERS IN | TRANSFER IN FROM FUND 201 | 104,058 | - | - | - | |
| Total Beginning Fund Balance, Revenues, & Transfers In | | 14,543,087 | 11,384,101 | 13,825,729 | 12,869,505 | |

**CITY OF BELLE ISLE, FLORIDA
FY 2024/2025
PROPOSED BUDGET DRAFT**

| Account Id | Account Description | ACTUALS 2022/2023 | ORIGINAL BUDGET 2023/2024 | PROJECTED ACTUALS 2023/2024 | PROPOSED BUDGET 2024/2025 | |
|---------------------------------------|--|----------------------|---------------------------------|-----------------------------------|---------------------------------|-------------|
| GENERAL FUND 001 | | | | | | |
| EXPENDITURES | | | | | | |
| LEGISLATIVE | | | | | | |
| 001-511-00-2311 | DENTAL & VISION INSURANCE - DISTRICT 1 | - | 500 | - | 515 | 3% |
| 001-511-00-2312 | DENTAL & VISION INSURANCE - DISTRICT 2 | 498 | 500 | 138 | 515 | 3% |
| 001-511-00-2313 | DENTAL & VISION INSURANCE - DISTRICT 3 | 498 | 500 | 208 | 515 | 3% |
| 001-511-00-2314 | DENTAL & VISION INSURANCE - DISTRICT 4 | 498 | 500 | 42 | 515 | 3% |
| 001-511-00-2315 | DENTAL & VISION INSURANCE - DISTRICT 5 | 498 | 500 | 500 | 515 | 3% |
| 001-511-00-2316 | DENTAL & VISION INSURANCE - DISTRICT 6 | 498 | 500 | 500 | 515 | 3% |
| 001-511-00-2317 | DENTAL & VISION INSURANCE - DISTRICT 7 | 498 | 500 | 500 | 515 | 3% |
| 001-511-00-3150 | ELECTION EXPENSE | - | 2,000 | 4,800 | 25,000 | 1150% |
| 001-511-00-4000 | TRAVEL & PER DIEM | 94 | 3,500 | 3,500 | 3,500 | 0% |
| 001-511-00-4100 | COMMUNICATIONS SERVICES | 9,674 | 7,500 | 6,000 | 7,500 | 0% |
| 001-511-00-4900 | OTHER CURRENT CHARGES | 585 | 500 | 500 | 500 | 0% |
| 001-511-00-5100 | OFFICE SUPPLIES | 325 | - | - | - | 0 |
| 001-511-00-5200 | OFFICE & OPERATING SUPPLIES | 127 | 500 | 500 | 500 | 0% |
| 001-511-00-5400 | BOOKS,SUBSCRIPTIONS & MEMBERSHIPS | 1,789 | 2,800 | 2,800 | 2,800 | 0% |
| | 511 Total | 15,582 | 20,300 | 19,988 | 43,405 | 114% |
| EXECUTIVE MAYOR | | | | | | |
| 001-512-00-2310 | DENTAL & VISION INSURANCE | 420 | 500 | 420 | 515 | 3% |
| 001-512-00-4000 | TRAVEL & PER DIEM | - | 500 | 500 | 500 | 0% |
| 001-512-00-4100 | COMMUNICATIONS SERVICES | 1,604 | 1,000 | 1,000 | 1,000 | 0% |
| 001-512-00-4900 | OTHER CURRENT CHARGES | 39 | 500 | 500 | 500 | 0% |
| 001-512-00-5400 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 606 | 650 | 650 | 650 | 0% |
| | 512 Total | 2,669 | 3,150 | 3,070 | 3,165 | 0% |
| FINANCE, ADMIN, & PLANNING | | | | | | |
| 001-513-00-1200 | REGULAR SALARIES & WAGES | 418,218 | 497,188 | 475,000 | 587,028 | 18% |
| 001-513-00-1250 | VEHICLE ALLOWANCE - CM/DEPUTY CM | 3,877 | 6,000 | 6,462 | 14,400 | 140% |
| 001-513-00-1260 | MOVING EXPENSE REIMBURSEMENT - CM | - | - | 20,000 | - | 0 |
| 001-513-00-1400 | OVERTIME PAY | 526 | 500 | 500 | 500 | 0% |
| 001-513-00-1530 | BILINGUAL PAY | - | - | - | 1,950 | 0 |
| 001-513-00-2100 | FICA/MEDICARE TAXES | 29,549 | 38,532 | 38,400 | 46,047 | 20% |
| 001-513-00-2200 | RETIREMENT CONTRIBUTIONS | 64,270 | 79,550 | 76,000 | 93,924 | 18% |
| 001-513-00-2300 | HEALTH INSURANCE | 75,045 | 87,000 | 66,000 | 100,000 | 15% |
| 001-513-00-2310 | DENTAL & VISION INSURANCE | 2,592 | 3,100 | 2,900 | 6,200 | 100% |
| 001-513-00-2320 | LIFE INSURANCE | 1,797 | 2,400 | 2,100 | 2,800 | 17% |
| 001-513-00-2330 | DISABILITY INSURANCE | 4,743 | 5,800 | 4,000 | 7,000 | 21% |
| 001-513-00-3100 | PROFESSIONAL SERVICES | 17,586 | 18,000 | 25,000 | 28,000 | 56% |
| 001-513-00-3400 | PLANNING SERVICE | 10,545 | 6,000 | 16,000 | 3,000 | -50% |
| 001-513-00-4000 | TRAVEL & PER DIEM | 2,861 | 2,500 | 2,500 | 2,500 | 0% |
| 001-513-00-4410 | RENTALS & LEASES - VEHICLES | - | 10,000 | 5,500 | 7,200 | -28% |
| 001-513-00-4420 | RENTALS & LEASES - STORAGE UNIT | - | - | - | 4,000 | 0 |
| 001-513-00-4600 | REPAIRS & MAINTENANCE - GENERAL | 77 | - | - | - | 0 |
| 001-513-00-4610 | REPAIRS & MAINTENANCE - VEHICLES | 2,592 | 500 | 2,000 | 800 | 60% |
| 001-513-00-4700 | PRINTING & BINDING | 273 | 100 | 200 | 200 | 100% |
| 001-513-00-4710 | CODIFICATION EXPENSES | 4,751 | 6,500 | 5,000 | 6,500 | 0% |
| 001-513-00-4900 | OTHER CURRENT CHARGES | 2,142 | 2,500 | 3,200 | 500 | -80% |
| 001-513-00-4910 | LEGAL ADVERTISING | 3,869 | 4,000 | 2,000 | 2,000 | -50% |
| 001-513-00-5230 | FUEL EXPENSE | 121 | 500 | 200 | 500 | 0% |
| 001-513-00-5240 | COLLEGE TUITION REIMBURSEMENT | - | 8,500 | - | - | -100% |
| 001-513-00-5400 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 3,524 | 6,000 | 6,000 | 6,000 | 0% |
| 001-513-00-5500 | TRAINING | - | - | 700 | 2,000 | 0 |
| 001-513-00-7100 | PRINCIPAL | - | - | - | - | 0 |
| 001-513-00-7200 | INTEREST | - | - | - | - | 0 |

**CITY OF BELLE ISLE, FLORIDA
FY 2024/2025
PROPOSED BUDGET DRAFT**

| Account Id | Account Description | ACTUALS 2022/2023 | ORIGINAL BUDGET 2023/2024 | PROJECTED ACTUALS 2023/2024 | PROPOSED BUDGET 2024/2025 | |
|---------------------------|---|----------------------|---------------------------------|-----------------------------------|---------------------------------|------|
| 513 Total | | 648,958 | 785,170 | 759,662 | 923,050 | 18% |
| GENERAL GOVERNMENT | | | | | | |
| 001-519-00-3100 | OTHER PROFESSIONAL SERVICES | 43,095 | - | - | - | 0 |
| 001-519-00-3110 | LEGAL SERVICES | 150,426 | 160,000 | 160,000 | 160,000 | 0% |
| 001-519-00-3120 | ENGINEERING FEES | 40,774 | 30,000 | 40,000 | 45,000 | 50% |
| 001-519-00-3140 | INFORMATION TECHNOLOGY EXPENSE | 9,046 | 10,000 | 11,000 | 12,000 | 20% |
| 001-519-00-3200 | AUDITING & ACCOUNTING | 24,960 | 30,000 | 30,000 | 32,000 | 7% |
| 001-519-00-3400 | CONTRACTUAL SERVICES | 77,966 | 79,000 | 122,000 | 45,000 | -43% |
| 001-519-00-3405 | BUILDING PERMITS | 184,670 | 120,000 | 240,000 | 160,000 | 33% |
| 001-519-00-3410 | JANITORIAL SERVICES | 2,328 | 4,000 | 2,500 | 3,000 | -25% |
| 001-519-00-3415 | WEBSITE/SOCIAL MEDIA | 3,466 | 5,000 | 5,000 | 5,000 | 0% |
| 001-519-00-3417 | EMERGENCY EXPENSES - HURRICANE | 1,430,554 | - | - | - | 0 |
| 001-519-00-3440 | FIRE PROTECTION | 1,911,107 | 2,091,722 | 2,088,348 | 2,822,111 | 35% |
| 001-519-00-4100 | COMMUNICATIONS SERVICES | 11,686 | 10,000 | 11,500 | 12,000 | 20% |
| 001-519-00-4200 | FREIGHT & POSTAGE | 2,912 | 4,000 | 4,000 | 4,700 | 18% |
| 001-519-00-4300 | UTILITY/ELECTRIC/WATER | 9,021 | 15,000 | 10,000 | 10,000 | -33% |
| 001-519-00-4310 | SOLID WASTE DISPOSAL/YARDWASTE | 760,586 | 810,000 | 810,000 | 812,000 | 0% |
| 001-519-00-4500 | INSURANCE | 188,218 | 235,000 | 235,000 | 250,000 | 6% |
| 001-519-00-4600 | REPAIRS & MAINTENANCE - GENERAL | 43,055 | 5,000 | 5,000 | 5,000 | 0% |
| 001-519-00-4700 | PRINTING & BINDING | 7,329 | 6,500 | 8,500 | 14,500 | 123% |
| 001-519-00-4800 | SPECIAL EVENTS | 20,309 | 100,000 | 50,000 | 80,000 | -20% |
| 001-519-00-4810 | TREE BOARD PROMOTIONS & EVENTS | - | - | - | 6,000 | 0 |
| 001-519-00-4820 | SOLID WASTE COMMITTEE PROMOTIONS & EVENTS | - | - | - | 1,500 | 0 |
| 001-519-00-4900 | OTHER CURRENT CHARGES | 12,436 | 5,000 | 5,000 | 5,000 | 0% |
| 001-519-00-4910 | LEGAL ADVERTISING | 2,712 | 5,000 | 5,000 | 5,000 | 0% |
| 001-519-00-5200 | OFFICE & OPERATING SUPPLIES | 11,468 | 10,000 | 10,000 | 10,000 | 0% |
| 001-519-00-5400 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 2,638 | 3,000 | 3,000 | 3,000 | 0% |
| 001-519-00-8300 | CONTRIBUTIONS & DONATIONS | 2,250 | 3,000 | 3,000 | 3,000 | 0% |
| 001-519-00-8310 | NEIGHBORHOOD GRANT PROGRAM | 9,012 | 60,000 | 60,000 | 60,000 | 0% |
| 519 Total | | 4,962,024 | 3,801,222 | 3,918,848 | 4,565,811 | 20% |
| POLICE | | | | | | |
| 001-521-00-1200 | REGULAR SALARIES & WAGES | 1,496,884 | 1,760,467 | 1,777,000 | 1,822,955 | 4% |
| 001-521-00-1210 | REGULAR SALARIES & WAGES - CROSSING GUARD | 41,209 | 77,220 | 55,000 | 62,000 | -20% |
| 001-521-00-1215 | HOLIDAY PAY | 46,613 | 75,000 | 63,000 | 60,000 | -20% |
| 001-521-00-1220 | LONGEVITY PAY | 6,000 | 7,750 | 7,750 | 8,000 | 3% |
| 001-521-00-1400 | OVERTIME PAY | 34,955 | 25,000 | 25,000 | 25,000 | 0% |
| 001-521-00-1500 | INCENTIVE PAY | 14,898 | 15,000 | 18,200 | 20,000 | 33% |
| 001-521-00-1505 | POLICE OFF-DUTY DETAIL PAY | 153,704 | - | - | - | 0 |
| 001-521-00-1506 | POLICE LAKE CONWAY MARINE PATROL PAY | 26,525 | 33,600 | 33,600 | 33,600 | 0% |
| 001-521-00-1520 | SPECIAL ASSIGNMENT PAY | 12,913 | 29,000 | 20,000 | 24,204 | -17% |
| 001-521-00-1530 | BILINGUAL PAY | 3,350 | 4,550 | 4,550 | 4,550 | 0% |
| 001-521-00-2100 | FICA/MEDICARE TAXES | 135,634 | 155,110 | 155,110 | 157,614 | 2% |
| 001-521-00-2200 | RETIREMENT CONTRIBUTIONS | 271,373 | 346,270 | 348,668 | 358,980 | 4% |
| 001-521-00-2300 | HEALTH INSURANCE | 309,108 | 320,000 | 300,000 | 323,000 | 1% |
| 001-521-00-2310 | DENTAL & VISION INSURANCE | 9,739 | 10,000 | 9,000 | 17,000 | 70% |
| 001-521-00-2320 | LIFE INSURANCE | 6,874 | 8,500 | 8,500 | 8,900 | 5% |
| 001-521-00-2330 | DISABILITY INSURANCE | 19,412 | 24,000 | 21,000 | 24,000 | 0% |
| 001-521-00-3100 | TECHNOLOGY SUPPORT/SERVICES | 29,125 | 150,000 | 150,000 | 153,000 | 2% |
| 001-521-00-3105 | OTHER PROFESSIONAL SERVICES | - | - | 1,700 | - | 0 |
| 001-521-00-3110 | LEGAL SERVICES | 5,976 | 8,000 | 8,000 | 10,000 | 25% |
| 001-521-00-3120 | NEW HIRE EXPENSES | 1,839 | 3,000 | 3,000 | 3,000 | 0% |
| 001-521-00-3405 | RED LIGHT CAMERA FEES | 265,650 | 336,000 | 300,323 | 336,000 | 0% |
| 001-521-00-3406 | LICENSE PLATE READERS/VIDEO MONITORING | - | 53,500 | 53,500 | 53,500 | 0% |
| 001-521-00-3407 | LICENSE PLATE READER CONSTRUCTION/INSTL | 64,550 | - | - | - | 0 |

**CITY OF BELLE ISLE, FLORIDA
FY 2024/2025
PROPOSED BUDGET DRAFT**

| Account Id | Account Description | ACTUALS | ORIGINAL | PROJECTED | PROPOSED | |
|---------------------|--|------------------|---------------------|----------------------|---------------------|-----------|
| | | 2022/2023 | BUDGET 2023/2024 | ACTUALS 2023/2024 | BUDGET 2024/2025 | |
| 001-521-00-3410 | JANITORIAL SERVICES | 2,592 | 3,500 | 2,800 | 3,000 | -14% |
| 001-521-00-4000 | TRAVEL & PER DIEM | 7,028 | 7,000 | 7,000 | 7,000 | 0% |
| 001-521-00-4100 | COMMUNICATIONS SERVICES | 23,803 | 35,000 | 35,000 | 30,000 | -14% |
| 001-521-00-4110 | DISPATCH SERVICE | 72,126 | 73,000 | 73,000 | 73,000 | 0% |
| 001-521-00-4200 | POSTAGE & FREIGHT | 71 | 2,000 | 2,000 | 2,000 | 0% |
| 001-521-00-4300 | UTILITY/ELECTRIC/WATER | 4,803 | 5,000 | 5,500 | 5,500 | 10% |
| 001-521-00-4410 | RENTALS & LEASES - VEHICLES | 32,979 | 220,000 | 220,000 | 250,000 | 14% |
| 001-521-00-4420 | RENTALS & LEASES - STORAGE UNIT | - | - | - | 1,500 | 0 |
| 001-521-00-4600 | REPAIRS & MAINTENANCE - GENERAL | 3,465 | 3,500 | 3,500 | 5,000 | 43% |
| 001-521-00-4610 | REPAIRS & MAINTENANCE - VEHICLES | 9,817 | 10,000 | 20,000 | 15,000 | 50% |
| 001-521-00-4620 | REPAIRS & MAINTENANCE - RADAR GUNS | 2,135 | 6,500 | 5,000 | 5,000 | -23% |
| 001-521-00-4700 | PRINTING & BINDING | 4,689 | 3,500 | 3,600 | 4,500 | 29% |
| 001-521-00-4800 | COMMUNITY PROMOTIONS | 136 | 3,000 | 3,000 | 5,000 | 67% |
| 001-521-00-4900 | OTHER CURRENT CHARGES | 3,684 | 3,000 | 3,000 | 1,500 | -50% |
| 001-521-00-4910 | LEGAL ADVERTISING | 74 | 1,000 | 1,000 | 500 | -50% |
| 001-521-00-4920 | MARINE EXPENSES | 6,014 | 10,000 | 10,000 | 10,000 | 0% |
| 001-521-00-5100 | OFFICE SUPPLIES | 1,018 | - | - | - | 0 |
| 001-521-00-5200 | OFFICE & OPERATING SUPPLIES | 4,595 | 10,000 | 10,000 | 10,000 | 0% |
| 001-521-00-5205 | COMPUTER AND SOFTWARE | 84,816 | 10,000 | 10,000 | 12,000 | 20% |
| 001-521-00-5210 | UNIFORMS | 15,004 | 10,000 | 13,000 | 15,000 | 50% |
| 001-521-00-5230 | FUEL EXPENSE | 82,232 | 70,000 | 80,000 | 80,000 | 14% |
| 001-521-00-5240 | COLLEGE TUITION REIMBURSEMENT | 3,600 | 8,000 | 8,000 | 9,000 | 13% |
| 001-521-00-5245 | RADIOS | 800 | - | 2,200 | 13,000 | 0 |
| 001-521-00-5250 | POLICE NON-CAPITAL EQUIPMENT | 110,928 | - | 71,000 | - | 0 |
| 001-521-00-5300 | POLICE ACADEMY SPONSORED EMPLOYEE EXP | - | - | - | - | 0 |
| 001-521-00-5400 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 929 | 2,000 | 2,000 | 1,500 | -25% |
| 001-521-00-5500 | TRAINING - POLICE | 12,744 | 5,000 | 6,000 | 7,500 | 50% |
| 001-521-00-6305 | POLICE DEPT BOAT DOCK & INFRASTRUCTURE | - | - | - | - | 0 |
| 001-521-00-6400 | CAPITAL - EQUIPMENT | 19,090 | - | 12,000 | - | 0 |
| 001-521-00-6410 | CAPITAL - RADIOS | - | - | - | - | 0 |
| 001-521-00-6418 | CAPITAL - VESSELS | 23,674 | - | - | - | 0 |
| 001-521-00-7100 | PRINCIPAL | 252,163 | - | - | - | 0 |
| 001-521-00-7200 | INTEREST | 77,165 | - | - | - | 0 |
| | 521 Total | 3,818,505 | 3,942,967 | 3,971,501 | 4,071,803 | 3% |
| PUBLIC WORKS | | | | | | |
| 001-541-00-1200 | REGULAR SALARIES & WAGES | 177,660 | 245,614 | 225,000 | 234,209 | -5% |
| 001-541-00-1400 | OVERTIME PAY | - | 500 | 500 | 500 | 0% |
| 001-541-00-2100 | FICA/MEDICARE TAXES | 12,811 | 18,828 | 17,251 | 17,955 | -5% |
| 001-541-00-2200 | RETIREMENT CONTRIBUTIONS | 25,826 | 39,298 | 36,000 | 37,473 | -5% |
| 001-541-00-2300 | HEALTH INSURANCE | 42,621 | 62,000 | 45,000 | 67,000 | 8% |
| 001-541-00-2310 | DENTAL & VISION INSURANCE | 1,308 | 2,100 | 1,500 | 3,400 | 62% |
| 001-541-00-2320 | LIFE INSURANCE | 779 | 1,200 | 1,000 | 1,200 | 0% |
| 001-541-00-2330 | DISABILITY INSURANCE | 2,342 | 3,500 | 2,400 | 3,500 | 0% |
| 001-541-00-3100 | PROFESSIONAL SERVICES | 1,400 | 500 | 500 | 500 | 0% |
| 001-541-00-3140 | TEMPORARY LABOR | - | - | - | 1,000 | 0 |
| 001-541-00-3150 | INFORMATION TECHNOLOGY EXPENSE | 7,278 | 13,000 | 13,000 | 13,000 | 0% |
| 001-541-00-3400 | CONTRACTUAL SERVICES | 11,127 | 12,000 | 39,000 | 12,000 | 0% |
| 001-541-00-3420 | LANDSCAPING SERVICES | 31,200 | 41,000 | 28,800 | 55,000 | 34% |
| 001-541-00-4000 | TRAVEL & PER DIEM | 205 | 1,000 | 1,000 | 1,000 | 0% |
| 001-541-00-4100 | COMMUNICATIONS SERVICES | 5,319 | 6,000 | 6,300 | 6,500 | 8% |
| 001-541-00-4300 | UTILITY/ELECTRIC/WATER | 108,397 | 120,000 | 120,000 | 120,000 | 0% |
| 001-541-00-4410 | RENTALS & LEASES - VEHICLES | 34,014 | 42,000 | 30,000 | 42,000 | 0% |
| 001-541-00-4420 | RENTALS & LEASES - EQUIPMENT | 1,756 | 5,000 | 5,000 | 5,000 | 0% |
| 001-541-00-4600 | REPAIRS & MAINTENANCE - GENERAL | 5,937 | 25,000 | 25,000 | 25,000 | 0% |

**CITY OF BELLE ISLE, FLORIDA
FY 2024/2025
PROPOSED BUDGET DRAFT**

| Account Id | Account Description | ACTUALS | ORIGINAL | PROJECTED | PROPOSED | |
|----------------------|---|-------------------|---------------------|----------------------|---------------------|------------|
| | | 2022/2023 | BUDGET 2023/2024 | ACTUALS 2023/2024 | BUDGET 2024/2025 | |
| 001-541-00-4610 | REPAIRS & MAINTENANCE - VEHICLES & EQUIP | 26,359 | 15,000 | 36,000 | 18,000 | 20% |
| 001-541-00-4670 | REPAIRS & MAINTENANCE - PARKS | 27,431 | 42,000 | 42,000 | 45,000 | 7% |
| 001-541-00-4675 | REPAIRS & MAINTENANCE - BOAT RAMPS | 303 | 2,500 | 2,500 | 2,500 | 0% |
| 001-541-00-4680 | REPAIRS & MAINTENANCE - ROADS | 23,252 | 35,000 | 35,000 | 45,000 | 29% |
| 001-541-00-4690 | URBAN FORESTRY | 109,748 | 125,000 | 125,000 | 125,000 | 0% |
| 001-541-00-4700 | PRINTING & BINDING | 1,401 | 3,000 | 3,000 | 3,000 | 0% |
| 001-541-00-4900 | OTHER CURRENT CHARGES | 125 | - | 25 | 100 | 0 |
| 001-541-00-5200 | OPERATING SUPPLIES | 9,407 | 12,000 | 12,000 | 12,000 | 0% |
| 001-541-00-5210 | UNIFORMS | 2,270 | 3,600 | 3,600 | 3,600 | 0% |
| 001-541-00-5220 | PROTECTIVE CLOTHING | 1,060 | 2,000 | 2,000 | 2,000 | 0% |
| 001-541-00-5230 | FUEL EXPENSE | 9,523 | 12,000 | 13,000 | 15,000 | 25% |
| 001-541-00-5240 | SMALL TOOLS & EQUIPMENT | 12,992 | 7,500 | 8,514 | 7,500 | 0% |
| 001-541-00-5250 | COLLEGE TUITION REIMBURSEMENT | - | 8,000 | - | - | -100% |
| 001-541-00-5400 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 164 | 1,500 | 1,500 | 1,500 | 0% |
| 001-541-00-5500 | TRAINING | 3,300 | 6,000 | 6,000 | 6,000 | 0% |
| 001-541-00-6200 | CIP - BUILDINGS | 34,367 | - | - | - | 0 |
| 001-541-00-6300 | CIP - INFRASTRUCTURE | - | - | - | - | 0 |
| 001-541-00-6320 | CIP - RESURFACING & CURBING | 24,775 | - | - | - | 0 |
| 001-541-00-6330 | CIP - SIDEWALKS | 316,361 | - | 523,826 | 250,000 | 0 |
| 001-541-00-6335 | CIP - NELA BRIDGE REPAIRS | 6,905 | - | - | - | 0 |
| 001-541-00-6375 | CIP - FENCING | - | - | 5,450 | - | 0 |
| 001-541-00-6380 | CIP - PARK IMPROVEMENTS | - | - | - | 20,000 | 0 |
| 001-541-00-6385 | CIP - CLOCK TOWER | 29,896 | - | - | - | 0 |
| 001-541-00-6420 | CIP - TRAFFIC CALMING | - | - | - | - | 0 |
| 001-541-00-6430 | CAPITAL - EQUIPMENT | 32,961 | - | 8,030 | 15,000 | 0 |
| 001-541-00-7100 | PRINCIPAL | - | - | - | - | 0 |
| 001-541-00-7200 | INTEREST | - | - | - | - | 0 |
| | 541 Total | 1,142,580 | 913,640 | 1,424,696 | 1,217,438 | 33% |
| DEBT SERVICE | | | | | | |
| 001-584-00-7100 | PAYMENT ON BOND - PRINCIPAL | 203,584 | 211,000 | 211,000 | 214,000 | 1% |
| 001-584-00-7200 | BOND DEBT - INTEREST | 57,966 | 54,000 | 54,000 | 50,000 | -7% |
| | 584 Total | 261,550 | 265,000 | 265,000 | 264,000 | 0% |
| | TOTAL EXPENDITURES | 10,851,868 | 9,731,449 | 10,362,765 | 11,088,671 | 14% |
| TRANSFERS OUT | | | | | | |
| 001-581-00-9100 | TRANSFER TO CAPITAL EQUIP REPL FUND 301 | - | - | - | - | |
| | TOTAL TRANSFERS OUT | - | - | - | - | |
| | ENDING FUND BALANCE | 3,691,219 | 1,652,652 | 3,462,964 | 1,780,834 | |
| | Total Expenditures, Transfers Out, & Ending Fund Balance | 14,543,087 | 11,384,101 | 13,825,729 | 12,869,505 | |

**CITY OF BELLE ISLE, FLORIDA
FY 2024/2025
PROPOSED BUDGET DRAFT**

| Account Id | Account Description | ACTUALS 2022/2023 | ORIGINAL BUDGET 2023/2024 | PROJECTED ACTUALS 2023/2024 | PROPOSED BUDGET 2024/2025 |
|---|--|----------------------|---------------------------------|-----------------------------------|---------------------------------|
| TRANSPORTATION IMPACT FEE FUND 102 | | | | | |
| BEGINNING FUND BALANCE | | 114,757 | 119,188 | 122,012 | 127,726 |
| REVENUES | | | | | |
| 102-324-310 | IMPACT FEES - RESIDENTIAL - TRANSPORTATION | 3,220 | - | 3,414 | - |
| 102-361-100 | INTEREST - TRANSPORTATION IMPACT | 4,035 | 500 | 2,300 | 500 |
| TOTAL REVENUES | | 7,255 | 500 | 5,714 | 500 |
| Total Beginning Fund Balance, Revenues, & Transfers In | | 122,012 | 119,688 | 127,726 | 128,226 |
| EXPENDITURES | | | | | |
| 102-541-00-3100 | PROFESSIONAL SERVICES | - | 65,000 | - | 65,000 |
| 102-541-00-6425 | CIP - ROADWAY IMPROVEMENTS | - | - | - | - |
| TOTAL EXPENDITURES | | - | 65,000 | - | 65,000 |
| ENDING FUND BALANCE | | 122,012 | 54,688 | 127,726 | 63,226 |
| Total Expenditures & Ending Fund Balance | | 122,012 | 119,688 | 127,726 | 128,226 |
| STORMWATER FUND 103 | | | | | |
| BEGINNING FUND BALANCE | | (13,913) | (407,841) | (265,046) | (106,914) |
| REVENUES | | | | | |
| 103-331-100 | FEMA REIMBURSEMENT - FEDERAL - FUND 103 | 2,747 | - | 165,025 | - |
| 103-331-110 | FEMA REIMBURSEMENT - STATE - FUND 103 | 153 | - | 18,336 | - |
| 103-331-900 | ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY | 65,542 | - | 267,827 | - |
| 103-343-900 | SERVICE CHARGE - STORMWATER | 432,370 | 463,506 | 448,854 | 465,612 |
| 103-361-100 | INTEREST - STORMWATER | 4,037 | 500 | - | - |
| TOTAL REVENUES | | 504,849 | 464,006 | 900,042 | 465,612 |
| TRANSFERS IN | | - | - | - | - |
| Total Beginning Fund Balance, Revenues, & Transfers In | | 490,936 | 56,165 | 634,996 | 358,698 |
| EXPENDITURES | | | | | |
| 103-541-00-1200 | REGULAR SALARIES & WAGES | 126,978 | 188,621 | 150,000 | 183,327 |
| 103-541-00-2100 | FICA/MEDICARE TAXES | 9,714 | 14,430 | 11,475 | 14,025 |
| 103-541-00-2200 | RETIREMENT CONTRIBUTIONS | 21,352 | 30,179 | 24,000 | 29,332 |
| 103-541-00-2300 | HEALTH INSURANCE | 25,584 | 38,000 | 30,000 | 42,000 |
| 103-541-00-2310 | DENTAL & VISION INSURANCE | 790 | 1,300 | 1,000 | 2,100 |
| 103-541-00-2320 | LIFE INSURANCE | 590 | 900 | 700 | 900 |
| 103-541-00-2330 | DISABILITY INSURANCE | 1,567 | 2,300 | 2,500 | 2,300 |
| 103-541-00-3100 | PROFESSIONAL SERVICES | 22,690 | - | 39,000 | 6,500 |
| 103-541-00-3120 | ENGINEERING FEES | 83,791 | 140,000 | 140,000 | 140,000 |
| 103-541-00-3430 | NPDES | 8,210 | 10,000 | 10,000 | 10,000 |
| 103-541-00-3450 | LAKE CONSERVATION | 9,366 | 25,000 | 25,000 | 25,000 |
| 103-541-00-4600 | REPAIRS & MAINTENANCE | 271,306 | 150,000 | 50,000 | 50,000 |
| 103-541-00-4900 | OTHER CURRENT CHARGES | 14,760 | - | - | - |
| 103-541-00-6300 | CIP - CAPITAL IMPROVEMENTS | 159,284 | 13,000 | 10,000 | - |
| 103-541-00-6319 | CIP - CAPITAL IMPROVEMENTS - ARPA | - | - | 248,235 | - |
| TOTAL EXPENDITURES | | 755,982 | 613,730 | 741,910 | 505,484 |
| ENDING FUND BALANCE | | (265,046) | (557,565) | (106,914) | (146,786) |
| Total Expenditures & Ending Fund Balance | | 490,936 | 56,165 | 634,996 | 358,698 |

**CITY OF BELLE ISLE, FLORIDA
FY 2024/2025
PROPOSED BUDGET DRAFT**

| Account Id | Account Description | ACTUALS 2022/2023 | ORIGINAL BUDGET 2023/2024 | PROJECTED ACTUALS 2023/2024 | PROPOSED BUDGET 2024/2025 |
|---|---------------------------------------|----------------------|---------------------------------|-----------------------------------|---------------------------------|
| LAW ENFORCEMENT EDUCATION FUND 104 | | | | | |
| BEGINNING FUND BALANCE | | 19,524 | 22,824 | 25,273 | 25,623 |
| REVENUES | | | | | |
| 104-351-200 | JUDGEMENT & FINES - LE EDUCATION FUND | 7,682 | 4,000 | 10,000 | 4,000 |
| 104-361-100 | INTEREST - LE EDUCATION FUND | 4,035 | 500 | 350 | 300 |
| TOTAL REVENUES | | 11,717 | 4,500 | 10,350 | 4,300 |
| Total Beginning Fund Balance, Revenues, & Transfers In | | 31,241 | 27,324 | 35,623 | 29,923 |
| EXPENDITURES | | | | | |
| 104-521-00-5500 | TRAINING | 5,968 | 20,000 | 10,000 | 20,000 |
| TOTAL EXPENDITURES | | 5,968 | 20,000 | 10,000 | 20,000 |
| ENDING FUND BALANCE | | 25,273 | 7,324 | 25,623 | 9,923 |
| Total Expenditures & Ending Fund Balance | | 31,241 | 27,324 | 35,623 | 29,923 |

| | | | | | |
|---|----------------------------------|-----|---|-----|-----|
| PARKS IMPACT FEE FUND 105 | | | | | |
| BEGINNING FUND BALANCE | | - | - | 781 | 781 |
| REVENUES | | | | | |
| 105-324-610 | IMPACT FEES RESIDENTIAL - PARKS | 781 | - | - | - |
| 105-361-100 | INTEREST - PARKS IMPACT FEE FUND | - | - | - | - |
| TOTAL REVENUES | | 781 | - | - | - |
| Total Beginning Fund Balance, Revenues, & Transfers In | | 781 | - | 781 | 781 |
| EXPENDITURES | | | | | |
| | NONE | - | - | - | - |
| TOTAL EXPENDITURES | | - | - | - | - |
| ENDING FUND BALANCE | | 781 | - | 781 | 781 |
| Total Expenditures & Ending Fund Balance | | 781 | - | 781 | 781 |

| | | | | | |
|---|--|-------|---|-------|-------|
| GENERAL GOVERNMENT IMPACT FEE FUND 106 | | | | | |
| BEGINNING FUND BALANCE | | - | - | 1,023 | 1,023 |
| REVENUES | | | | | |
| 106-324-910 | IMPACT FEES - RESIDENTIAL - GEN GOV FACI | 1,023 | - | - | - |
| 106-324-920 | IMPACT FEES - COMMERCIAL - GEN GOV FACI | - | - | - | - |
| 106-361-100 | INTEREST - GEN GOVT IMPACT FEE FUND | - | - | - | - |
| TOTAL REVENUES | | 1,023 | - | - | - |
| Total Beginning Fund Balance, Revenues, & Transfers In | | 1,023 | - | 1,023 | 1,023 |
| EXPENDITURES | | | | | |
| | NONE | - | - | - | - |
| TOTAL EXPENDITURES | | - | - | - | - |
| ENDING FUND BALANCE | | 1,023 | - | 1,023 | 1,023 |
| Total Expenditures & Ending Fund Balance | | 1,023 | - | 1,023 | 1,023 |

| | | | | | |
|---|------|---------|---|---|---|
| CHARTER DEBT SERVICE FUND 201 | | | | | |
| BEGINNING FUND BALANCE | | 104,058 | - | - | - |
| REVENUES | | | | | |
| | NONE | - | - | - | - |
| TOTAL REVENUES | | - | - | - | - |
| Total Beginning Fund Balance, Revenues, & Transfers In | | 104,058 | - | - | - |
| EXPENDITURES | | | | | |
| | NONE | - | - | - | - |
| TOTAL EXPENDITURES | | - | - | - | - |
| TRANSFERS OUT | | | | | |

**CITY OF BELLE ISLE, FLORIDA
FY 2024/2025
PROPOSED BUDGET DRAFT**

| Account Id | Account Description | ACTUALS | ORIGINAL | PROJECTED | PROPOSED |
|---|--------------------------|----------------|-----------|-----------|-----------|
| | | 2022/2023 | BUDGET | ACTUALS | BUDGET |
| | | 2023/2024 | 2023/2024 | 2023/2024 | 2024/2025 |
| | TRANSFER TO GENERAL FUND | 104,058 | - | - | - |
| TOTAL TRANSFERS OUT | | 104,058 | - | - | - |
| ENDING FUND BALANCE | | - | - | - | - |
| Total Expenditures & Ending Fund Balance | | 104,058 | - | - | - |

CAPITAL EQUIPMENT REPLACEMENT FUND 301

| | | | | | |
|---|-----------------------------------|---------------|---------------|---------------|---------------|
| BEGINNING FUND BALANCE | | 19,773 | 13,673 | 14,783 | 14,983 |
| REVENUES | | | | | |
| 301-361-100 | INTEREST - CAP EQUIP REPL FUND | 4,035 | - | 200 | 200 |
| TOTAL REVENUES | | 4,035 | - | 200 | 200 |
| TRANSFERS IN | | | | | |
| 301-381-000 | TRANSFER IN FROM GENERAL FUND 001 | - | - | - | - |
| TOTAL TRANSFERS IN | | - | - | - | - |
| Total Beginning Fund Balance, Revenues, & Transfers In | | 23,808 | 13,673 | 14,983 | 15,183 |
| EXPENDITURES | | | | | |
| 301-541-00-6430 | CAPITAL - PUBLIC WORKS EQUIPMENT | 9,025 | - | - | - |
| TOTAL EXPENDITURES | | 9,025 | - | - | - |
| ENDING FUND BALANCE | | 14,783 | 13,673 | 14,983 | 15,183 |
| Total Expenditures & Ending Fund Balance | | 23,808 | 13,673 | 14,983 | 15,183 |

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND 303

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