



CITY OF BELLE ISLE, FLORIDA

Draft

Proposed Budget at a Glance Fiscal Year 2019-2020

(Revised 9/25/2019)

CITY OF BELLE ISLE

ADOPTED ANNUAL BUDGET

October 2019—September 2020

CITY MANAGER
ROBERT G. FRANCIS

2019

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

I am pleased to submit the Fiscal Year 2019-20 Preliminary Operating and Capital Budget in accordance with the City Charter. The objectives used in developing this budget were to submit a balanced budget to the City Council; to do the best job possible of maintaining current excellent levels of service to the community in the most equitable and efficient manner possible; and to be prudent in our revenue estimates while, at the same time, be cautiously optimistic overall. The City's management team has put together an operating and capital expenditure plan that addresses the City Council's priorities while fulfilling the service requirements of the people who live, work, and play in our community.



Nicholas Fouraker—Mayor
Kurt Ardaman—City Attorney
Robert G. Francis—City Manager
Tracey Richardson—Finance Director

District 1—Commissioner Ed Gold
District 2—Commissioner Anthony Carugno
District 3—Commissioner Karl Shuck
District 4—Commissioner Mike Sims
District 5—Vice Mayor Harvey Readey
District 6—Commissioner Jim Partin
District 7—Commissioner Sue Nielsen

BUDGET MESSAGE

As presented, this represents a balanced budget for the upcoming fiscal year without raising property taxes. Although the Council may have wanted to consider raising the millage rate this year, the City is required to certify the taxable value and proposed millage rate to the County by August 4th of each year. This prevented the City from increasing the rate for this year; however the City can continue to discuss a rate increase for the FY20-21 year. This budget calls for new revenues in the form of franchise fees for electrical utility and solid waste collection. Collecting franchise fees and dedicating them to right-of-way maintenance will reduce the expenses in the General Fund. The City also expects to receive the remaining \$990,000 in reimbursements for expenses from FEMA for Hurricane Irma that is currently being held up by Florida DEM. The other way that we are reducing pressure on the General fund is to account for expenses in the fund in which they occur. Certain employees have 100% of their salary and benefits paid by the General Fund but they do work in other funds. By accounting for expenses in the correct fund, it gives a more accurate accounting of expenses in the fund. For example, the City Manager, Finance Director, and Public Works provide services to storm water and the charter school; however the amount of time they spend in these other areas is not expensed to that fund. This budget distributes those costs to the other funds based on a percentage of time spent in those funds.

Last year (FY2018-19), as in the years before, the City continued to play “catch up” with its infrastructure. We have repaired and replaced much needed infrastructure and equipment that was in very poor shape; we completed projects that will benefit the citizens for years to come; we continued to fund many one-time projects that should have been completed years ago; we provided for the safety and security of our residents; we increased the number of police officers and public works staff which has greatly enhanced public safety and allowed us to make necessary repairs to our infrastructure; we hired a part-time social media person which has allowed the City to communicate better with its residents; we started to live stream Council meetings and even though there have been some problems in live streaming, we will have the right equipment next year to provide better quality; and we have put policies and safeguards in place that will continue to make us fiscally sound for many years to come. All city employees need to be commended for the accomplishments that we have done this past year by providing the highest level of service to the community.

Flooding problems, sidewalk and street replacements, and maintenance at the charter school continue and will be the focus for this fiscal year. This past year, the City paved 2.5

2019 BUDGET MESSAGE—continued

miles of streets in District 5 and District 3. This included installation of raised crosswalks on Nela Avenue at City Hall and at Matchett Road which will help with pedestrian safety in these areas. The City completed stormwater projects at Lake Conway Shores and Wind Drift Road and completed rehabilitation of stormwater pipes at St. Moritz and Jade Circle. The HVAC project was completed at the charter school for both the middle and elementary school buildings. The City has completed fountain at the roundabout at Nela Avenue and Lake Drive, although the project took longer than expected to complete.

This budget maintains the current level of service from FY18-19; however in a few areas the services will be enhanced. We will continue to increase the marine patrol to provide more visibility on the lakes and as we did this past year, we will continue to increase patrols on Hoffner Avenue. As part of this budget we will also be investing in the use of Red Light Cameras and License Plate Readers. The staff will also be continuing to look at:

- Annexation (mostly on the eastern edge of the City)
- Improved Storm Water Drainage (Gene Polk Park drainage and St. Partin)
- Traffic Calming and Ped Safety (Lighted crosswalks and red light cameras)
- City Parks (Replace deck at Swann Beach; develop Cross Lake Beach; repair Gene Polk Park)

The budget is balanced with revenue from ad valorem and non-ad valorem taxes (franchise fees, state shared tax receipts; solid waste collection fees; fees for stormwater management; reimbursements for law enforcement; development and review fees; and an appropriation from the GF fund balance).

As a quick overview, here is the preliminary budget for FY19-20 for all funds compared to the FY18-19 amended budget (minus reserves):

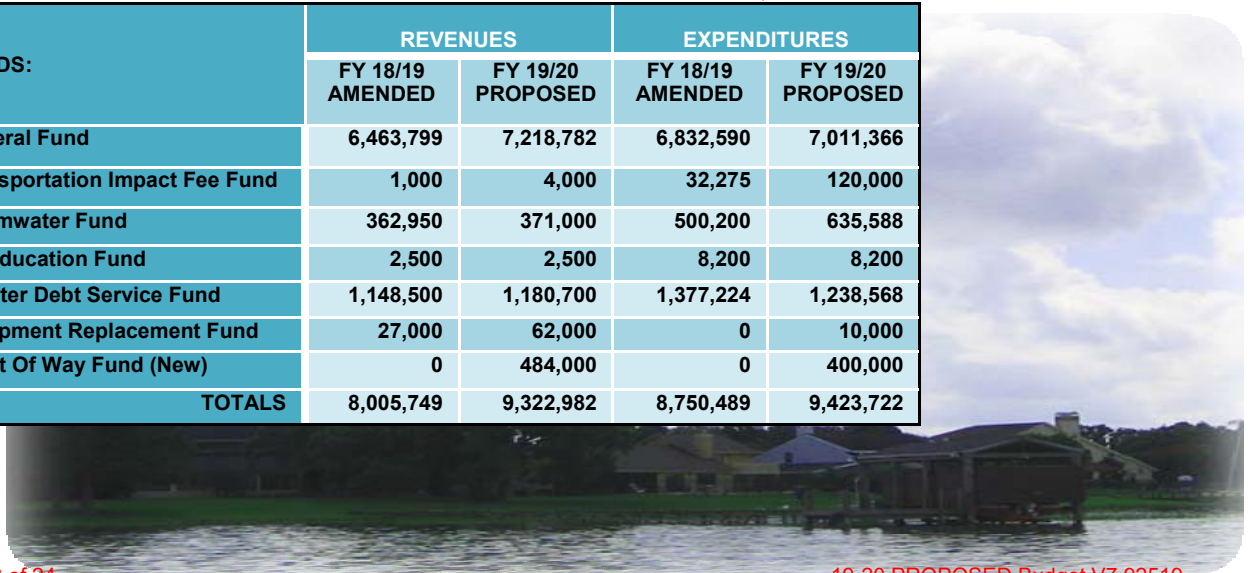
FUNDS:	REVENUES		EXPENDITURES	
	FY 18/19 AMENDED	FY 19/20 PROPOSED	FY 18/19 AMENDED	FY 19/20 PROPOSED
General Fund	6,463,799	7,218,782	6,832,590	7,011,366
Transportation Impact Fee Fund	1,000	4,000	32,275	120,000
Stormwater Fund	362,950	371,000	500,200	635,588
LE Education Fund	2,500	2,500	8,200	8,200
Charter Debt Service Fund	1,148,500	1,180,700	1,377,224	1,238,568
Equipment Replacement Fund	27,000	62,000	0	10,000
Right Of Way Fund (New)	0	484,000	0	400,000
TOTALS	8,005,749	9,322,982	8,750,489	9,423,722

GENERAL FUND PRELIMINARY BUDGET

The General Fund provides 69% of the total operating budget for all governmental funds. The total preliminary General Fund budget is \$8,323,132, an increase of \$386,192 (4.87%) from the current year amended budget.

FINANCIAL OUTLOOK

General fund revenues will remain relatively flat for this next fiscal year. There should continue to be slight increases in Sales Tax, State Shared Revenues and Property Tax; building permit fees we expect will increase with the building of a new hotel and a significant expansion of another hotel; franchise fees, should the Council adopt collecting franchise fees will be transferred to a new restricted fund for the maintenance of City ROW. The City will also look at like services provided by other governments and try to partner with those entities for shared services or to share projects. The City staff will also research and compete for grant funding from state, federal and private sources. The City reestablished itself in MetroPlan Orlando and continues to strengthen its partnership with Orange County. Doing so will provide the City with additional resources to continue to provide necessary services to the community at lower costs.



FINANCIAL OUTLOOK –contd

The Stormwater Fund does not have the stability that is in the General Fund. The concern is that the revenues coming in to the Stormwater Fund just do not keep pace with the expenses in the fund. The reason is that the City is spending more to replace infrastructure than to maintain and repair it because no significant projects were done in the stormwater infrastructure in the past years. Corrugated metal pipes continue to collapse due to age or are in such a condition that we are “slip-lining” many of them. The City is still dealing with 2-3 collapses every year. This is better than it was but we still have a ways to go. The City raised the stormwater assessment by \$10/EDU last year, which has helped, but we still have a ways to go. The flooding at Lake Conway Shores and Wind Drift Road were resolved this past year; however, we still have major issues at St. Partin Place, Seminole Drive at Daetwyler, Nela Avenue, Hoffner Avenue, Barby Lane, and Homewood Drive. These problems have existed for years but eventually they will be resolved. This past year, the City staff reviewed the non-ad valorem tax roll for storm water and discovered some developed properties were not being charged the storm water assessments. We found about 40 residences that we will be submitting to Orange County for collection of back non-ad valorem taxes. This is not a continuing revenue stream for storm water and the City Council should consider a 3-5 plan to incrementally increase the storm water rate until the infrastructure is repaired, replaced and being maintained properly. Due to other priorities, the staff was not able to present a multi-year plan, but will endeavor to do so this year.

HIGHLIGHTS OF THE PRELIMINARY BUDGET

The FY19-20 preliminary budget contains funding for on-going services to the community. The following reflect some of the highlights and assumptions regarding the budget:

General Fund

- ☐ Millage to remain at 4.4018
- ☐ Increase in non-ad valorem tax for garbage; non-ad valorem remains at \$110/EDU
- ☐ Increase in Franchise Fees for Electric and Garbage for ROW Maintenance
- ☐ Increase in Fines with the additional of Red Light Cameras
- ☐ Budgeted amounts for the City’s share of employee retirement cost are affected by:
 - ☐ City increase of 2.0% of Police employee retirement
 - ☐ City increase to 2.0% of non-uniform employee retirement
- ☐ Budgeted amount of 3% for all employees (City Manager will not receive 3%)
- ☐ A 8.7% increase in health insurance and 3.9% increase in dental insurance
- ☐ Reduction of Salaries and Benefits as they are accounted for in Stormwater Fund and Charter Debt Service Fund
- ☐ Total of \$602,000 transfer to Equipment Replacement Fund; ROW Fund (new) and Charter Debt Service Fund

Transportation Impact Fees

- ☐ Traffic Improvements - \$120,000

Stormwater Fund

- ☐ Stormwater Maintenance increase to \$70,000
- ☐ Salaries and Benefits included for work done in this fund

Charter School

- ☐ Receipt of \$150,000 from GF for CIP Plan
- ☐ Roof Repairs to Field House and Middle School and Replacement of the Field House HVAC

Capital Improvement Plan

- ☐ General Fund - Equipment

City Hall	\$10,000 (Communications – New Server)
City Hall	\$10,000 (Emergency Generator)
City Clock at Shopping Center	\$15,000 (Repair Clock Face/Elevate)
Police Department	\$8,000 (Communications - New Server)
Police Department	\$100,000 (Red Light Cameras/LPR)
Police Department	\$10,000 (Communications – Radios)
Public Works	\$15,000 (Holiday Decorations)
Public Works	\$7,000 (Sidewalk Grinder)
Public Works	\$10,000 (Mini-Excavator)
- ☐ General Fund – Projects

* Park Improvements	\$348,000 (Gene Polk Park washout, Swann Deck, Trimble Fountain, Cross Lake Purchase, Wallace Field Design)
* Trentwood Chicane	\$25,000
* Nela Bridge Repair	\$37,000
- ☐ Stormwater Fund – Projects

* St. Partin Drainage	\$150,000
* Gene Polk Park Drainage	\$200,000
- ☐ Charter School – Projects

* HVAC replacement	\$22,000
* Roof Repair/Replacement	\$276,000
- ☐ ROW Fund – Projects

* Street Resurfacing & Curbing	\$350,000
* Sidewalk Replacement	\$50,000

REVENUES

Taxes and Fees

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

Ad Valorem Taxes

The proposed property tax rate for FY2019-20 remains unchanged at \$4.4018 per one thousand dollars (\$1,000) of assessed value. The current year taxable value for property in Belle Isle is \$794,985,303 (8.7% increase). The total budgeted ad valorem revenue, \$3,324,398, is \$266,066 (8%) more than the current year's budgeted tax receipts and is based on the total valuation of property for purposes of taxation, the general economic environment, and a collection rate of 95%. The impact of the economic climate on the real estate market has resulted in a continued modest increase in property values.

Non-Ad Valorem Taxes

Other major source of General Fund revenues are in the form of non-ad valorem taxes including garbage tax. Also considered non-ad valorem are the gas tax, utility tax (electric) permit fees, franchise fees, state shared revenues, charges for services (solid waste), fines, and other miscellaneous revenues. Combined, these revenues make up \$3,876,527 or 53.8% of the General Fund Revenues. This past fiscal year has been a continued cleaning up and catching up on delayed projects, extending deadlines for state requirements, and writing of internal policies and procedures that were not previously in place which cost the City time and money.

Fund Balance Appropriated

The City maintains an unappropriated fund balance of approximately 18%. There is a delicate balance between maintaining a healthy reserve and allocating the necessary funds to maintain systems; however a normal fund balance should range between 15-20% of the operating budget.

GENERAL FUND

The proposed General Fund budget is \$8,323,132, a 4.87% increase from the FY 2018-19 budget of \$7,936,940. The increase is mostly due to the increase in the non-ad valorem tax for franchise fees and transfers to other funds.

Other major sources of revenue are considered non ad valorem taxes and consist of State Revenue Sharing, Franchise Fees, Local option Gas Tax, and Utility service tax for Electricity, Permit and Special Assessments, grants, charges for services for solid waste, public safety, fines, and miscellaneous revenues.

The Chart below depicts the breakdown of various revenue types and compares FY2018-19 to the FY2019-20 budget (minus Reserves).

Revenue	FY 18/19 AMENDED	FY 19/20 PROPOSED
Ad Valorem Taxes	3,058,392	3,324,398
Local Option Taxes	235,000	232,000
Utility Service Taxes	154,000	154,300
Communications Services Taxes	212,777	196,884
Other General Taxes	12,000	12,000
Permits, Fees, and Special Assessments	136,650	139,400
Franchise Fees	25,000	510,000
Federal State, Local Grants	388,260	0
State Shared Revenue	1,451,566	1,552,065
Charges for Services	616,668	641,857
Public Safety (CCA SRO)	63,750	66,378
Judgements, Fines, and Forfeits	17,721	368,000
Miscellaneous Revenue	92,015	21,500
TOTAL REVENUES	6,463,799	7,218,782

Stormwater Fund

Charges for Stormwater fees are assessed by the appraiser at Orange County in units and applied at \$110/unit. Even though the rate was increased, our storm water infrastructure still needs major repairs and replacement. It will be necessary to raise storm water fees next year.

Charter School Debt Service Fund

Revenue for this fund is derived from rent revenue received from Cornerstone Charter Academy and is based on the student enrollment count. This year, the count is anticipated to be 1,471. Each student is assessed \$700 which brings the total rent to \$1,029,700.

EXPENDITURES

General Fund

The General Fund is used to account for all expenditures that are 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, as well as planning, and administrative support services. Services and programs currently budgeted have been maintained. In addition, funding is included for completion of the City-wide Traffic Circulation Study, continued updating and rewriting of the City Code of Ordinances, Land Development Codes, and Comprehensive Plan, and replacement of equipment in the Public Works Department.

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 nineteen full-time certified police officers who are dedicated to keeping the citizens of Belle Isle safe. The force is comprised of one Police Chief, one Deputy Chief, two Patrol Sergeants, one Detective Sergeant, two Corporals, thirteen Patrol Officers (three of which are marine patrol), one School Resource Officers and five Crossing Guards. The School Resource Officer is primarily funded by the Cornerstone Charter Academy.

Belle Isle police officers are on duty 24 hours per day, seven days a week, every day of the year. Officers participate in continuous training to maintain their law enforcement skills, Florida Department of Law Enforcement certifications and to ensure they are up to date on the ever-changing state, federal and local laws. 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 the all law enforcement agencies in Central Florida and has current Memorandums of Understanding (MOU) with all agencies in Orange County and the Florida Department of Law Enforcement.

Over the past few years, the department has undertaken additional responsibilities without

increasing staff. Four Belle Isle patrol officers are also certified Marine Patrol Officers. They work part-time in partnership 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/or sponsors numerous community events and safety campaigns including: Boater Safety Courses, Life Saver AED classes, Lake Conway lake cleanups, national traffic safety campaigns, annual DEA Drug Take Back Program, Senior Car Fit and Child Safety Car Seat services, Senior Watch Program, Vacation House Check services as well as providing security services for a variety

of businesses and events throughout the year.

Public Works Services

The Public Works Department ensures the health, safety

and public welfare of the community by managing and maintaining infrastructure and coordination of the maintenance of other infrastructure in the City. Services also include maintaining streets, government facilities and public lands including the city's park and greenway system, performing safety inspections, and staffing public events. The Department consists of 3 employees: 1 public works manager, and 2 public works technicians. In partnership with other agencies and through contracts, services also include solid waste management including trash and recycling collection, tree debris and limb collection, street sweeping and streetlights.

Expenditures in Police

Projected operating expenditures for the Belle Isle Police Department are \$35,021 more than current year budget. The City and County are still negotiating for the County to transfer another boat to the police for lake patrols.

Expenditures in Public Works

The proposed Public Works Dept. budget decreases \$202,625 primarily due to accounting for personnel expenses for working in this fund when in the past all personnel expenses were accounted for in the General Fund. Capital outlay for equipment includes purchase of a sidewalk grinder and mini-excavator which will reduce the dependence on contractors for small excavations. Orange County continues to provide the majority of street sweeping services to the City as part of the lake Conway Navigation Advisory Board budget.

Planning and Zoning

The City's Planner works with issues of public interest in Belle Isle and the surrounding area that relate to short term and long term land use, transportation, zoning, comprehensive plan, and environmental concerns. This is a contracted position. In addition, the Planner provides technical assistance to the City Manager, P & Z board, and the general public in matters relating to the physical and strategic growth of the City. The Planning Department is further involved in the development, administration and enforcement of a wide variety of development ordinances (zoning, signage, subdivisions, watershed protection, floodplain prevention, etc.).

Expenditures in Planning and Zoning

As this is a contracted position, the proposed budget for this department remains the same. The contract for the Planner is \$5,000/month.

Other Departments in General Fund**Governing Board**

These departments are budgeted approximately \$24,432 less than the current budget primarily due to the reduction in travel and per diem and the Strategic Planning Session that was directed by Council which was completed this fiscal year.

Administration

This department is budgeted approximately \$87,543 less than the current budget due to allocating for personnel expenses to the Storm Water Fund and Charter Debt Service Fund.

General Government

This department is budgeted approximately \$27,755 more than the current budget primarily due to the increase in the Fire Services payment. The City recently approved an agreement with Orange County Fire Service to continue with the same funding formula for the next 10 years.

Capital Expenditures

\$484,000 transfer of franchise fees to the new ROW Fund; and \$150,000 to go to the CCA CFP to pay back the funds borrowed for the purchase of Wallace Field.

General Fund Ending Fund Balance (Reserves)

It is projected that at the end of FY19/20 the City will have an unreserved ending fund balance of approximately \$1,311,766, subject to economic shifts during the year. This is approximately \$207,416 more than the current year.

STORMWATER FUND**Annual Operations**

Belle Isle's Stormwater Fund consists of the equipment and projects necessary to maintain the City's stormwater systems. Personnel costs for this Fund are charged to this fund this year. All personnel costs were charged to the General Fund; however, it is estimated that 45% of all non-police personnel costs should be taken from this fund. Responding to an increase in the cost of stormwater maintenance and repairs, the City Council increased the stormwater rate by an additional \$10/EDU; however should consider another increase next year.

Expenditures

The proposed budget for this fund is \$666,404, a decrease of \$3,525 from the current budget. Expenditures in capital outlay include a carryover of projects such as Gene Polk Park (\$200,000) and St. Partin Place (\$150,000). Due to these long standing problems, it may be necessary to use reserves to complete them. This will reduce the Stormwater reserve to a low level; however, we expect the reserves over the next few years to increase because the major one-time projects should be completed. The repair and maintenance of stormwater is being increased by \$45,000.

OTHER FUNDS**TRANSPORTATION IMPACT FEE FUND**

The Transportation Impact Fee Fund receives revenue from development as development puts a strain on existing levels of service. An impact fee is a form of user fee for raising capital for future outlay of the cost of expanding facilities demanded by new development. In order to determine the future needs, a traffic study was done city-wide to determine where the City will need to expand its infrastructure and roadways in the future.

LAW ENFORCEMENT EDUCATION FUND

The Law Enforcement Education fund receives revenue from traffic violations. The fund can only be used for Police officer training.

CHARTER SCHOOL DEBT SERVICE FUND

The Charter School Debt Service Fund pays for the debt on the Cornerstone Charter Property and for major equipment repair and replacement. Revenue is received based on student count. The City developed a capital facilities plan and restricted use of funds to that plan. The City also replaced the HVAC on the elementary and middle schools. The City will also transfer \$150,000 each year for the next 5 year to this fund to replace the funds used to purchase the Wallace Field. The City anticipates work on the Middle School Roof and the Field House this next year.

PERSONNEL & BENEFITS

No new positions are proposed. Three percent (3%) cost of living and a two percent (2%) increase in retirement are budgeted across all departments. The City's insurance carrier has advised that group medical insurance will increase by approximately 8.7% and dental insurance will increase by approximately 3.9% over this budget year.

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 as well as a line by line comparison of the proposed budget and current budget.

The City is very fortunate to have a healthy reserve in the General Fund; however that reserve came at the cost of delaying much needed infrastructure projects. That reserve is now reduced because the City Council realized that the City could no longer go without the much needed infrastructure repairs. With little commercial property in the City, the City has to rely on residential property taxes to pay for these projects. Throughout the FY2019-20 year the staff will present additional revenue sources for Council to approve that will continue to strengthen our financial condition. A comprehensive evaluation of the areas must be made to insure that any annexation will be beneficial to the City and that the City will be able to provide the same services as residential properties, thus increasing our revenue with very little expense for waste removal, infrastructure improvements, fire and police protection and the like.

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 be available on the City's website to facilitate its examination by our citizens. In closing, I would like to express my sincere thanks and appreciation to the Mayor and Council for their direction, to Finance Director Tracey Richardson for her exceptional institutional and financial knowledge, and to the department heads for their efforts in preparing this budget.

Respectfully Submitted,
Bob Francis
City Manager



**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

ALL FUNDS BUDGET SUMMARY

CLASSIFICATION	GENERAL FUND	TRANSPORTATION IMPACT FEE FUND	STORMWATER FUND	LE EDUCATION FUND	CHARTER DEBT SERVICE FUND	CAPITAL EQUIPMENT REPLACEMENT FUND	ROW FUND	TOTALS
CARRYFORWARD FUND								
BALANCE	\$ 1,104,350	\$ 199,731	\$ 295,404	\$ 7,347	\$ 1,106,848	\$ 27,000	\$ -	\$ 2,740,680
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 62,000	\$ 484,000	\$ 696,000
REVENUES								
Ad Valorem Taxes	3,324,398	-	-	-	-	-	-	3,324,398
Other Taxes	595,184	-	-	-	-	-	-	595,184
Licenses, Permits & Fees	649,400	-	370,000	-	-	-	-	1,019,400
Intergovernmental Revenue	1,618,443	-	-	-	-	-	-	1,618,443
Charges for Services	641,857	-	-	1,500	-	-	-	643,357
Fines & Forfeitures	368,000	-	-	-	-	-	-	368,000
Miscellaneous Revenue	21,500	4,000	1,000	1,000	1,030,700	-	-	1,058,200
Total Revenues	\$ 7,218,782	\$ 4,000	\$ 371,000	\$ 2,500	\$ 1,030,700	\$ -	\$ -	\$ 8,626,982
TOTAL ESTIMATED REVENUES & BALANCES	<u>\$ 8,323,132</u>	<u>\$ 203,731</u>	<u>\$ 666,404</u>	<u>\$ 9,847</u>	<u>\$ 2,287,548</u>	<u>\$ 89,000</u>	<u>\$ 484,000</u>	<u>\$ 12,063,662</u>
EXPENDITURES								
General Government	1,193,160	-	-	-	-	-	-	1,193,160
Public Safety	3,622,170	-	-	8,200	-	10,000	-	3,640,370
Physical Environment	1,486,036	120,000	625,588	-	410,743	-	400,000	3,042,367
Debt Services	108,000	-	-	-	827,825	-	-	935,825
Total Expenditures	\$ 6,409,366	\$ 120,000	\$ 625,588	\$ 8,200	\$ 1,238,568	\$ 10,000	\$ 400,000	\$ 8,811,722
Transfers Out	\$ 602,000	\$ -	10,000	\$ -	\$ -	\$ -	\$ -	\$ 612,000
Reserves	\$ 1,311,766	\$ 83,731	\$ 30,816	\$ 1,647	\$ 1,048,980	\$ 79,000	\$ 84,000	\$ 2,639,940
TOTAL APPROPRIATED EXPENDITURES & RESERVES	<u>\$ 8,323,132</u>	<u>\$ 203,731</u>	<u>\$ 666,404</u>	<u>\$ 9,847</u>	<u>\$ 2,287,548</u>	<u>\$ 89,000</u>	<u>\$ 484,000</u>	<u>\$ 12,063,662</u>

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

ALL FUNDS CHANGE IN FUND BALANCE

FUND	GENERAL FUND (001)	TRANSPORTATION IMPACT FUND (102)	STORMWATER FUND (103)	LE EDUCATION FUND (104)	CHARTER SCHOOL DEBT SERVICE FUND (201)	CAPITAL EQUIPMENT REPLACEMENT FUND (301)	RIGHT OF WAY FUND (302)	GRAND TOTAL
<u>Projected</u> Beginning Fund Balance October 1, 2019	1,104,350	199,731	295,404	7,347	1,106,848	27,000	0	2,740,680
Appropriation TO (FROM) Fund Balance	207,416	(116,000)	(264,588)	(5,700)	(57,868)	52,000	84,000	(100,740)
<u>Projected</u> Ending Fund Balance September 30, 2020	1,311,766	83,731	30,816	1,647	1,048,980	79,000	84,000	2,639,940

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

GENERAL FUND REVENUES AT-A-GLANCE

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
CARRYFORWARD FUND BALANCE		\$ 2,079,203	\$ 1,473,141	\$ 1,104,350
		Based on Millage Rate of 4.4018	Based on Millage Rate of 4.4018	Based on Millage Rate of 4.4018
	AD VALOREM TAXES			
001-311-100	Ad Valorem Tax	3,058,392	3,058,392	3,324,398
		\$ 3,058,392	\$ 3,058,392	\$ 3,324,398
	OTHER TAXES			
001-312-410	Local Option Gas Tax	235,000	235,000	232,000
001-314-100	Utility Service Tax - Electricity	150,000	150,000	150,000
001-314-800	Utility Service Tax - Propane	4,000	4,000	4,300
001-315-000	Communications Services Taxes	212,777	212,777	196,884
001-316-000	Local Business Tax - Occupational Licenses	12,000	12,000	12,000
		\$ 613,777	\$ 613,777	\$ 595,184
	LICENSES, PERMITS & FEES			
001-322-000	Building Permits ¹	90,000	90,000	95,000
001-323-100	Franchise Fees - Electricity	0	0	450,000
001-323-700	Franchise Fees - Solid Waste	25,000	25,000	60,000
001-329-000	Zoning Fees	25,000	25,000	25,000
001-329-100	Permits - Garage Sale	150	150	200
001-329-130	Boat Ramps - Decal and Reg	1,000	1,000	1,200
001-329-900	Tree Removal	2,500	2,500	0
001-362-000	Rental Licenses	18,000	18,000	18,000
		\$ 161,650	\$ 161,650	\$ 649,400
	INTERGOVERNMENTAL			
001-331-100	FEMA Reimbursement - Federal	0	273,387	0
001-331-110	FEMA Reimbursement - State	0	42,958	0
001-334-396	OJP Bulletproof Vest Grant	0	2,165	0
001-334-400	SRO Reimbursement - OCPS	42,500	56,250	0
001-334-410	FMIT Safety Grant	0	2,500	0
001-334-560	FDLE JAG Grant	0	10,000	0
001-335-120	State Shared Revenue	330,000	330,000	350,000
001-335-150	Alcoholic Beverage License Tax	1,000	1,000	0
001-335-180	Half-Cent Sales Tax	1,121,566	1,121,566	1,202,065
001-337-200	SRO - Charter Contribution	63,750	63,750	66,378
		\$ 1,558,816	\$ 1,903,576	\$ 1,618,443
	CHARGES FOR SERVICES			
001-343-410	Solid Waste Fees - Residential	616,668	616,668	641,857
		\$ 616,668	\$ 616,668	\$ 641,857
	FINES & FORFEITURES			
001-351-100	Judgements & Fines - Moving Violations	15,000	15,000	15,000
001-351-110	Red Light Cameras	0	0	350,000
001-359-000	Judgements & Fines - Parking Violations	1,000	1,000	3,000
001-359-200	Investigative Cost Reimbursement	0	1,721	0
		\$ 16,000	\$ 17,721	\$ 368,000
	MISCELLANEOUS			
001-347-400	Special Events	500	500	500
001-361-100	Interest - General Fund	1,000	1,000	1,000
001-366-000	Contributions & Donations	0	5,000	0
001-369-900	Other Miscellaneous Revenue	3,000	3,000	3,000
001-369-905	Police Off-Duty Detail Reimbursements	0	65,715	0
001-369-906	Police Marine Patrol Reimbursements	16,800	16,800	17,000
		\$ 21,300	\$ 92,015	\$ 21,500
TOTAL REVENUES		\$ 6,046,603	\$ 6,463,799	\$ 7,218,782
TOTAL ESTIMATED REVENUES & BALANCES		\$ 8,125,806	\$ 7,936,940	\$ 8,323,132

¹ 80% of Building Permit Revenue is remitted back to Universal Engineering under Building Permit Expenditures.

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

GENERAL FUND EXPENDITURES AT-A-GLANCE

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
LEGISLATIVE DEPARTMENT				
001-511-00-2311	Dental & Vision Ins - District 1	500	500	500
001-511-00-2312	Dental & Vision Ins - District 2	500	500	500
001-511-00-2313	Dental & Vision Ins - District 3	500	500	500
001-511-00-2314	Dental & Vision Ins - District 4	500	500	500
001-511-00-2315	Dental & Vision Ins - District 5	500	500	500
001-511-00-2316	Dental & Vision Ins - District 6	500	500	500
001-511-00-2317	Dental & Vision Ins - District 7	500	500	500
	TOTAL PERSONAL SERVICES	\$ 3,500	\$ 3,500	\$ 3,500
001-511-00-3150	Election Expense	12,000	12,000	12,000
001-511-00-3200	Auditing and Accounting	25,000	25,000	24,000
001-511-00-3400	Contractual Services	3,000	3,000	0
001-511-00-4001	Travel & Per Diem - Dist1	1,000	1,000	750
001-511-00-4002	Travel & Per Diem - Dist2	1,000	1,000	750
001-511-00-4003	Travel & Per Diem - Dist3	1,000	1,000	750
001-511-00-4004	Travel & Per Diem - Dist4	1,000	1,000	750
001-511-00-4005	Travel & Per Diem - Dist5	1,000	1,000	750
001-511-00-4006	Travel & Per Diem - Dist6	1,000	1,000	750
001-511-00-4007	Travel & Per Diem - Dist7	1,000	1,000	750
001-511-00-4100	Communications - Telephone	8,000	8,000	8,000
001-511-00-4900	Other Current Charges	750	750	500
001-511-00-4920	Reimbursement of Attorney Fees	0	11,682	0
001-511-00-5100	Office Supplies	100	100	100
001-511-00-5200	Operating Supplies	100	100	100
001-511-00-5401	Books, Subscriptions & Memberships - Dist 1	200	200	200
001-511-00-5402	Books, Subscriptions & Memberships - Dist 2	200	200	200
001-511-00-5403	Books, Subscriptions & Memberships - Dist 3	200	200	200
001-511-00-5404	Books, Subscriptions & Memberships - Dist 4	200	200	200
001-511-00-5405	Books, Subscriptions & Memberships - Dist 5	200	200	200
001-511-00-5406	Books, Subscriptions & Memberships - Dist 6	200	200	200
001-511-00-5407	Books, Subscriptions & Memberships - Dist 7	200	200	200
	TOTAL OPERATING EXPENDITURES	\$ 57,350	\$ 69,032	\$ 51,350
	TOTAL LEGISLATIVE EXPENDITURES	\$ 60,850	\$ 72,532	\$ 54,850
EXECUTIVE MAYOR				
001-512-00-2310	Dental & Vision Insurance	500	500	500
	TOTAL PERSONAL SERVICES	\$ 500	\$ 500	\$ 500
001-512-00-4000	Travel & Per Diem	1,000	1,000	1,000
001-512-00-4100	Communications - Telephone	1,200	1,200	1,100
001-512-00-4900	Other Current Charges	250	250	200
001-512-00-5400	Books, Publications & Memberships	500	500	500
	TOTAL OPERATING EXPENDITURES	\$ 2,950	\$ 2,950	\$ 2,800
	TOTAL EXECUTIVE MAYOR EXPENDITURES	\$ 3,450	\$ 3,450	\$ 3,300
FINANCE AND ADMINISTRATION				
001-513-00-1200	Regular Salaries & Wages	381,000	381,000	309,787
001-513-00-1220	Longevity Pay	1,825	1,825	1,825
001-513-00-1250	Vehicle Allowance - City Manager	8,400	8,400	8,400
001-513-00-1400	Overtime Pay	0	0	500
001-513-00-2100	FICA/Medicare Taxes - 7.65%	29,929	29,929	24,481
001-513-00-2200	Retirement Contributions	42,834	42,834	38,931
001-513-00-2300	Health Insurance	75,000	75,000	64,789
001-513-00-2310	Dental & Vision Insurance	3,500	3,500	3,120
001-513-00-2320	Life Insurance	1,700	1,700	1,372
001-513-00-2330	Disability Insurance	5,500	5,500	4,440
	TOTAL PERSONAL SERVICES	\$ 549,688	\$ 549,688	\$ 457,645
001-513-00-3100	Professional Services	15,000	15,000	15,000
001-513-00-4000	Travel & Per Diem	1,500	1,500	1,500
001-513-00-4600	Repairs & Maintenance - General	1,000	1,000	1,000
001-513-00-4610	Repairs & Maintenance - Vehicles	500	500	500

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

GENERAL FUND EXPENDITURES AT-A-GLANCE

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
001-513-00-4700	Printing & Binding	500	500	500
001-513-00-4710	Codification Expenses	2,000	2,000	3,500
001-513-00-4900	Other Current Charges	2,000	2,000	2,000
001-513-00-4910	Legal Advertising	2,500	2,500	2,000
001-513-00-5200	Operating Supplies	500	500	500
001-513-00-5400	Books, Subscriptions & Memberships	3,000	3,000	4,000
	TOTAL OPERATING EXPENDITURES	\$ 28,500	\$ 28,500	\$ 30,500
001-513-00-6425	CIP - Equipment - City Hall	7,500	7,500	10,000
	TOTAL CAPITAL OUTLAY	\$ 7,500	\$ 7,500	\$ 10,000
	TOTAL FINANCE/ADMIN EXPENDITURES	\$ 585,688	\$ 585,688	\$ 498,145
GENERAL GOVERNMENT				
001-519-00-1530	Merit/Bonus Pay	10,000	10,000	10,000
001-519-00-2100	FICA/Medicare Taxes - 7.65%	765	765	765
	TOTAL PERSONAL SERVICES	\$ 10,765	\$ 10,765	\$ 10,765
001-519-00-3110	Legal Services	100,000	150,000	125,000
001-519-00-3120	Engineering Fees	10,000	60,000	60,000
001-519-00-3130	Annexation Fees	10,000	10,000	10,000
001-519-00-3400	Contractual Services	64,000	64,000	64,000
001-519-00-3405	Building Permits	72,000	72,000	76,000
001-519-00-3410	Janitorial Services	2,500	2,500	3,000
001-519-00-3415	Website/Social Media	0	0	25,000
001-519-00-3440	Fire Protection	1,462,352	1,462,352	1,506,500
001-519-00-4100	Communications Services	15,000	15,000	12,000
001-519-00-4200	Freight & Postage	7,500	7,500	7,000
001-519-00-4300	Utility/Electric/Water	10,000	10,000	10,000
001-519-00-4310	Solid Waste Disposal/Yardwaste	616,668	616,668	641,857
001-519-00-4500	Insurance	120,000	120,000	120,000
001-519-00-4600	Repairs & Maintenance - General	10,000	10,000	5,000
001-519-00-4700	Printing & Binding	15,000	15,000	15,000
001-519-00-4800	Special Events	8,000	8,000	10,000
001-519-00-4900	Other Current Charges	2,700	2,700	2,500
001-519-00-4905	Non Ad Valorem Assessment Fee	3,000	3,000	3,000
001-519-00-4906	Geographic Information System Interlocal Fee	2,300	2,300	2,300
001-519-00-4910	Legal Advertising	3,000	3,000	3,200
001-519-00-5100	Office Supplies	7,500	7,500	7,500
001-519-00-5200	Operating Supplies	2,500	2,500	2,500
001-519-00-5230	Fuel Expense	1,000	1,000	500
001-519-00-5400	Books, Subscriptions & Memberships	1,000	1,000	1,100
001-519-00-8300	Contributions & Donations	1,500	1,500	1,500
001-519-00-8310	Neighborhood Grant Program	49,000	49,000	35,000
	TOTAL OPERATING EXPENDITURES	\$ 2,596,520	\$ 2,696,520	\$ 2,749,457
001-519-00-6300	CIP - Capital Improvements	0	37,397	15,000
001-519-00-6491	CIP - City Hall Improvements	5,000	12,785	10,000
	TOTAL CAPITAL OUTLAY	\$ 5,000	\$ 50,182	\$ 25,000
	TOTAL GENERAL GOVERNMENT EXPENDITURES	\$ 2,612,285	\$ 2,757,467	\$ 2,785,222
POLICE DEPARTMENT				
001-521-00-1200	Regular Salaries & Wages	1,039,000	1,039,000	1,064,153
001-521-00-1210	Regular Salaries & Wages - Crossing Guards	35,000	35,000	35,000
001-521-00-1211	Regular Salaries & Wages - Temporary SRO	30,000	36,780	0
001-521-00-1215	Holiday Pay	20,000	20,000	20,000
001-521-00-1220	Longevity Pay	5,000	5,000	6,225
001-521-00-1400	Overtime Pay	10,000	10,000	12,000
001-521-00-1500	Incentive Pay	11,000	11,000	15,000
001-521-00-1505	Police Off-Duty Detail Pay	0	60,734	0
001-521-00-1506	Police Lake Conway Marine Patrol Pay	12,900	12,900	15,000
001-521-00-1520	Special Assignment Pay	11,000	11,000	11,000
001-521-00-2100	FICA/Medicare Taxes - 7.65%	86,522	94,968	90,146
001-521-00-2200	Retirement Contributions	158,850	158,850	184,306

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

GENERAL FUND EXPENDITURES AT-A-GLANCE

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
001-521-00-2300	Health Insurance	210,000	210,000	229,675
001-521-00-2310	Dental & Vision Insurance	7,850	7,850	7,854
001-521-00-2320	Life Insurance	5,100	5,100	5,293
001-521-00-2330	Disability Insurance	18,500	18,500	18,168
	TOTAL PERSONAL SERVICES	\$ 1,660,722	\$ 1,736,682	\$ 1,713,820
001-521-00-3100	Technology Support/Services	24,000	26,165	26,000
001-521-00-3110	Legal Services	1,500	1,500	2,500
001-521-00-3120	Pre-Employment Expense	2,000	2,000	1,500
001-521-00-3410	Janitorial Services	1,200	1,200	1,600
001-521-00-4000	Travel & Per Diem	5,000	2,500	2,000
001-521-00-4100	Communications Services	20,000	20,000	20,000
001-521-00-4110	Dispatch Service	72,126	72,126	73,000
001-521-00-4200	Postage & Freight	500	250	500
001-521-00-4300	Utility/Electric/Water	3,500	3,500	3,000
001-521-00-4600	Repairs & Maintenance - General	2,500	1,000	2,000
001-521-00-4610	Repairs & Maintenance - Vehicles	25,000	25,000	25,000
001-521-00-4620	Repairs & Maintenance - Radar Guns	1,500	2,295	3,000
001-521-00-4700	Printing & Binding	3,000	3,000	2,500
001-521-00-4900	Other Current Charges	2,000	2,000	2,000
001-521-00-4910	Legal Advertising	250	0	250
001-521-00-4920	Marine Expenses	7,500	5,000	5,000
001-521-00-5100	Office Supplies	2,500	2,500	2,500
001-521-00-5200	Operating Supplies	3,000	4,500	3,000
001-521-00-5205	Computer and Software	3,500	540	1,500
001-521-00-5210	Uniforms	10,000	10,000	8,000
001-521-00-5230	Fuel Expense	40,000	40,000	40,000
001-521-00-5300	Police Academy Sponsored Employee Expense	0	3,863	0
001-521-00-5400	Books, Subscriptions & Memberships	1,000	1,000	1,000
001-521-00-5500	Training - Police	5,000	1,645	3,000
001-521-00-8200	Community Promotions	2,000	2,000	1,000
	TOTAL OPERATING EXPENDITURES	\$ 238,576	\$ 233,584	\$ 229,850
001-521-00-6200	CIP - Police Dept Building Improvements/Repairs	0	5,256	0
001-521-00-6400	CIP - Equipment	19,000	41,877	8,000
001-521-00-64xx	CIP - Equipment - Red Light Cameras/LPR	0	0	100,000
001-521-00-6417	CIP - Equipment - Vehicles	64,000	63,250	64,000
	TOTAL CAPITAL OUTLAY	\$ 83,000	\$ 110,383	\$ 172,000
	TOTAL POLICE EXPENDITURES	\$ 1,982,298	\$ 2,080,649	\$ 2,115,670
PUBLIC WORKS				
001-541-00-1200	Regular Salaries & Wages	107,000	107,000	66,196
001-541-00-1220	Longevity Pay	900	900	975
001-541-00-1400	Overtime Pay	1,500	1,500	1,500
001-541-00-2100	FICA/Medicare Taxes - 7.65%	8,369	8,369	5,253
001-541-00-2200	Retirement Contributions	11,935	11,935	8,800
001-541-00-2300	Health Insurance	23,500	23,500	15,389
001-541-00-2310	Dental & Vision Insurance	1,000	1,000	719
001-541-00-2320	Life Insurance	500	500	338
001-541-00-2330	Disability Insurance	2,100	2,100	1,309
	TOTAL PERSONAL SERVICES	\$ 156,804	\$ 156,804	\$ 100,479
001-541-00-3100	Professional Services	0	0	200
001-541-00-3140	Temporary Labor	10,000	10,000	10,000
001-541-00-3400	Contractual Services	7,500	7,500	7,500
001-541-00-3420	Landscaping Services	95,000	95,000	45,000
001-541-00-4100	Communications	2,000	2,000	2,500
001-541-00-4300	Utility/Electric/Water	110,000	110,000	115,000
001-541-00-4600	Repairs & Maintenance - General	3,000	10,000	10,000
001-541-00-4610	Repairs & Maintenance - Vehicles & Equip	12,000	12,000	10,000
001-541-00-4670	Repairs & Maintenance - Parks	15,000	8,000	10,000
001-541-00-4675	Repairs & Maintenance - Boat Ramps	5,000	5,000	5,000
001-541-00-4680	Repairs & Maintenance - Roads	12,000	12,000	12,000
001-541-00-4690	Urban Forestry	20,000	60,000	60,000

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

GENERAL FUND EXPENDITURES AT-A-GLANCE

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
001-541-00-5200	Operating Supplies	5,000	5,000	5,000
001-541-00-5210	Uniforms	1,500	1,500	1,500
001-541-00-5220	Protective Clothing	500	500	1,000
001-541-00-5230	Fuel Expense	5,000	5,000	6,000
001-541-00-5400	Books, Subscriptions & Memberships	500	500	500
001-541-00-5500	Training	1,000	1,000	500
TOTAL OPERATING EXPENDITURES		\$ 305,000	\$ 345,000	\$ 301,700
001-541-00-6320	CIP - Resurfacing & Curbing	400,000	400,000	0
001-541-00-6330	CIP - Sidewalks	30,000	30,000	0
001-541-00-6335	CIP - Nela Bridge Repairs	0	0	37,000
001-541-00-6360	CIP - LED Street Lighting Hoffner Ave	15,000	15,000	0
001-541-00-6365	CIP - Electric Pole Holiday Decorations	0	0	15,000
001-541-00-6380	CIP - Park Improvements	25,000	25,000	348,000
001-541-00-6420	CIP - Traffic Calming	50,000	50,000	25,000
001-541-00-6430	CIP - Equipment	545,000	545,000	17,000
TOTAL CAPITAL OUTLAY		\$ 1,065,000	\$ 1,065,000	\$ 442,000
TOTAL PUBLIC WORKS EXPENDITURES		\$ 1,526,804	\$ 1,566,804	\$ 844,179
NON-DEPARTMENTAL				
001-584-00-7100	Payment on Bond - Principal	85,000	85,000	90,000
001-584-00-7200	Bond Debt - Interest	24,000	24,000	18,000
TOTAL OTHER EXPENDITURES		\$ 109,000	\$ 109,000	\$ 108,000
001-581-00-9100	Transfer to Capital Equip Repl Fund 301	27,000	27,000	52,000
001-581-00-9110	Transfer to Right of Way Fund 302	0	0	400,000
001-584-00-5810	Transfer to Charter Debt Serv Fund 201	150,000	150,000	150,000
TOTAL TRANSFERS OUT		\$ 177,000	\$ 177,000	\$ 602,000
TOTAL NON-DEPARTMENTAL EXPENDITURES		\$ 286,000	\$ 286,000	\$ 710,000
TOTAL EXPENDITURES		\$ 7,057,375	\$ 7,352,590	\$ 7,011,366
RESERVES		\$ 1,588,431	\$ 1,104,350	\$ 1,311,766
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 8,645,806	\$ 8,456,940	\$ 8,323,132

FY 19/20 DEBT SERVICE REQUIREMENTS				
Maturity Date		Principal	Interest	Total
10/1/2026	Revenue Bond Series 2016	90,000	18,000	108,000
		\$ 90,000	\$ 18,000	\$ 108,000

TRANSFERS TO CAPITAL EQUIP REPL FUND 301				
CODE ENFORCEMENT VEHICLE REPLACEMENT		\$5,000		
POLICE COMMUNICATIONS EQUIPMENT		\$10,000		
POLICE VESSEL REPLACEMENT		\$12,000		
PUBLIC WORKS CEMENT MIXER		\$10,000		
CITY HALL HVAC SYSTEM REPLACEMENT		\$5,000		
PUBLIC WORKS STREET SWEEPER		\$10,000		
		<u>\$52,000</u>	(50% General Fund / 50% Stormwater Fund)	

TRANSFERS TO RIGHT OF WAY FUND 302				
STREET RESURFACING & CURBING		\$350,000		
SIDEWALKS		\$50,000		
		<u>\$400,000</u>		

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

TRANSPORTATION IMPACT FUND - 102

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
CARRYFORWARD FUND BALANCE		\$ 198,489	\$ 231,006	\$ 199,731
REVENUES				
102-324-310	Impact Fees - Transportation	0	0	3,000
102-361-100	Interest on Checking - Traffic Fund	1,000	1,000	1,000
TOTAL MISCELLANEOUS REVENUE		\$ 1,000	\$ 1,000	\$ 4,000
TOTAL REVENUES		\$ 1,000	\$ 1,000	\$ 4,000
TOTAL ESTIMATED REVENUES & BALANCES		\$ 199,489	\$ 232,006	\$ 203,731
EXPENDITURES				
102-541-00-3120	Engineering Fees	0	32,275	0
TOTAL OPERATING EXPENDITURES		\$ -	\$ 32,275	\$ -
102-541-00-6425	CIP - Roadway Improvements	0	0	120,000
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ 120,000
TOTAL EXPENDITURES		\$ -	\$ 32,275	\$ 120,000
RESERVES		\$ 199,489	\$ 199,731	\$ 83,731
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 199,489	\$ 232,006	\$ 203,731

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

STORMWATER FUND - 103

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
CARRYFORWARD FUND BALANCE		\$ 323,289	\$ 306,979	\$ 295,404
REVENUES				
103-343-900	Service Charge - Stormwater	361,950	361,950	370,000
	TOTAL CHARGES FOR SERVICES	\$ 361,950	\$ 361,950	\$ 370,000
103-361-100	Interest on Checking - Stormwater Fund	1,000	1,000	1,000
	TOTAL MISCELLANEOUS REVENUE	\$ 1,000	\$ 1,000	\$ 1,000
	TOTAL REVENUES	\$ 362,950	\$ 362,950	\$ 371,000
TOTAL ESTIMATED REVENUES & BALANCES		\$ 686,239	\$ 669,929	\$ 666,404
EXPENDITURES				
103-541-00-1200	Regular Salaries & Wages	0	0	89,861
103-541-00-2100	FICA/Medicare Taxes - 7.65%	0	0	6,874
103-541-00-2200	Retirement Contributions	0	0	11,682
103-541-00-2300	Health Insurance	0	0	14,040
103-541-00-2310	Dental & Vision Insurance	0	0	449
103-541-00-2320	Life Insurance	0	0	427
103-541-00-2330	Disability Insurance	0	0	1,256
	TOTAL PERSONAL SERVICES	\$ -	\$ -	\$ 124,588
103-541-00-3120	Engineering Fees	75,000	75,000	50,000
103-541-00-3430	NPDES	15,000	15,000	15,000
103-541-00-3450	Lake Conservation	15,000	15,000	15,000
103-541-00-4600	Repairs & Maintenance - Stormwater	25,000	25,000	70,000
103-541-00-4900	Other Current Charges	200	200	1,000
	TOTAL OPERATING EXPENDITURES	\$ 130,200	\$ 130,200	\$ 151,000
103-541-00-6300	CIP - Capital Improvements	370,000	370,000	350,000
	TOTAL CAPITAL OUTLAY	\$ 370,000	\$ 370,000	\$ 350,000
103-581-00-9100	Transfer to Capital Equip Repl Fund 301	0	0	10,000
	TOTAL TRANSFERS OUT	\$ -	\$ -	\$ 10,000
	TOTAL EXPENDITURES	\$ 500,200	\$ 500,200	\$ 635,588
RESERVES		\$ 186,039	\$ 169,729	\$ 30,816
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 686,239	\$ 669,929	\$ 666,404
TRANSFERS TO CAPITAL EQUIP REPL FUND 301				
PUBLIC WORKS STREET SWEEPER		\$10,000	(50% General Fund / 50% Stormwater Fund)	
		<u>\$10,000</u>		

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

LAW ENFORCEMENT EDUCATION FUND - 104

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
CARRYFORWARD FUND BALANCE		\$ 12,506	\$ 13,047	\$ 7,347
REVENUES				
104-351-200	Judgements & Fines - LE Education Fund	1,500	1,500	1,500
	TOTAL JUDGEMENTS & FINES	\$ 1,500	\$ 1,500	\$ 1,500
104-361-100	Interest on Checking - LE Education Fund	1,000	1,000	1,000
	TOTAL MISCELLANEOUS REVENUE	\$ 1,000	\$ 1,000	\$ 1,000
	TOTAL REVENUES	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL ESTIMATED REVENUES & BALANCES		\$ 15,006	\$ 15,547	\$ 9,847
EXPENDITURES				
104-521-00-5500	Training	8,000	8,000	8,000
104-521-00-4900	Other Current Charges	200	200	200
	TOTAL OPERATING EXPENDITURES	\$ 8,200	\$ 8,200	\$ 8,200
	TOTAL EXPENDITURES	\$ 8,200	\$ 8,200	\$ 8,200
RESERVES		\$ 6,806	\$ 7,347	\$ 1,647
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 15,006	\$ 15,547	\$ 9,847

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

CHARTER SCHOOL DEBT SERVICE FUND - 201

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
CARRYFORWARD FUND BALANCE		\$ 1,268,817	\$ 1,335,572	\$ 1,106,848
REVENUES				
201-361-100	Interest - Charter Fund	1,000	1,000	1,000
201-362-000	Rent Revenue	997,500	997,500	1,029,700
	TOTAL MISCELLANEOUS REVENUES	\$ 998,500	\$ 998,500	\$ 1,030,700
201-381-000	Transfers in from General Fund	150,000	150,000	150,000
	TOTAL TRANSFERS IN	\$ 150,000	\$ 150,000	\$ 150,000
	TOTAL REVENUES	\$ 1,148,500	\$ 1,148,500	\$ 1,180,700
TOTAL ESTIMATED REVENUES, TRANSFERS & BALANCES		\$ 2,417,317	\$ 2,484,072	\$ 2,287,548
EXPENDITURES				
201-569-00-1200	Regular Salaries & Wages	0	0	67,495
201-569-00-2100	FICA/Medicare Taxes - 7.65%	0	0	5,163
201-569-00-2200	Retirement Contributions	0	0	9,668
201-569-00-2300	Health Insurance	0	0	8,808
201-569-00-2310	Dental & Vision Insurance	0	0	360
201-569-00-2320	Life Insurance	0	0	321
201-569-00-2300	Disability Insurance	0	0	928
	TOTAL PERSONAL SERVICES	\$ -	\$ -	\$ 92,743
201-569-00-4600	Maintenance	25,000	25,000	20,000
	TOTAL OPERATING EXPENDITURES	\$ 25,000	\$ 25,000	\$ 20,000
201-569-00-6210	CIP - Charter Roof Repair/Replacement	0	0	276,000
201-569-00-6320	CIP - HVAC Replacement	300,000	341,585	22,000
201-569-00-6410	CIP - Charter School Building Repairs	0	50,214	0
	TOTAL CAPITAL OUTLAY	\$ 300,000	\$ 391,799	\$ 298,000
201-569-00-7100	Principal	415,000	415,000	300,000
201-569-00-7200	Interest	545,425	545,425	527,825
	TOTAL DEBT SERVICE	\$ 960,425	\$ 960,425	\$ 827,825
	TOTAL EXPENDITURES	\$ 1,285,425	\$ 1,377,224	\$ 1,238,568
	RESERVES*	\$ 1,131,892	\$ 1,106,848	\$ 1,048,980
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 2,417,317	\$ 2,484,072	\$ 2,287,548

*The majority of reserves is restricted by use of the trustee for bond related expenses.

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

CAPITAL EQUIPMENT REPLACEMENT FUND - 301

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
CARRYFORWARD FUND BALANCE		\$ -	\$ -	\$ 27,000
REVENUES				
301-381-000	Transfer from General Fund 001	27,000	27,000	52,000
301-381-000	Transfer from Stormwater Fund 103	0	0	10,000
TOTAL TRANSFERS IN		\$ 27,000	\$ 27,000	\$ 62,000
TOTAL REVENUES		\$ 27,000	\$ 27,000	\$ 62,000
TOTAL ESTIMATED REVENUES, TRANSFERS & BALANCES		\$ 27,000	\$ 27,000	\$ 89,000
EXPENDITURES				
301-521-00-6410	CIP - Police Communications Equipment	0	0	10,000
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ 10,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 10,000
RESERVES		\$ 27,000	\$ 27,000	\$ 79,000
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 27,000	\$ 27,000	\$ 89,000

TRANSFERS IN			
		Annual Transfer	Estimated Cost
301-513-00-6417	CODE ENF VEHICLE REPLACEMENT	\$5,000	\$25,000
301-521-00-6410	POLICE COMMUNICATIONS EQUIPMENT	\$10,000	\$50,000
301-521-00-6418	POLICE VESSEL REPLACEMENT	\$12,000	\$60,000
301-519-00-6491	CITY HALL HVAC SYSTEM REPLACEMENT	\$5,000	\$35,000
301-541-00-6430	PUBLIC WORKS CEMENT MIXER	\$10,000	\$30,000
301-541-00-6417	PUBLIC WORKS STREET SWEEPER	\$20,000	\$100,000
		<u>\$62,000</u>	<u>\$135,000</u>
TRANSFERS OUT			
301-521-00-6410	(2) POLICE RADIOS	\$10,000	
		<u>\$10,000</u>	

CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET

RIGHT OF WAY FUND - 302

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 18/19 BUDGET	REVISED FY 18/19 BUDGET	FY 19/20 BUDGET
CARRYFORWARD FUND BALANCE		\$ -	\$ -	\$ -
REVENUES				
302-381-000	Transfer from General Fund 001	0	0	484,000
	TOTAL TRANSFERS IN	\$ -	\$ -	\$ 484,000
	TOTAL REVENUES	\$ -	\$ -	\$ 484,000
TOTAL ESTIMATED REVENUES & BALANCES		\$ -	\$ -	\$ 484,000
EXPENDITURES				
302-541-00-6320	CIP - Resurfacing & Curbing	0	0	350,000
302-541-00-6330	CIP - Sidewalks	0	0	50,000
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 400,000
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 400,000
RESERVES		\$ -	\$ -	\$ 84,000
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ -	\$ -	\$ 484,000

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020
BUDGET**

**CAPITAL OUTLAY DETAILS
2019-2020**

				FY 19/20
GENERAL FUND (001)				
FINANCE AND ADMINISTRATION				
Misc. Equipment	001-513-00-6425	City Hall Server		10,000
Total Finance and Administration				10,000
GENERAL GOVERNMENT				
Capital Improvements	001-519-00-6300	Resurface Clock Face - BI Commons Shopping Center		15,000
City Hall Improvements	001-519-00-6491	City Hall Generator		10,000
Total General Government				25,000
POLICE DEPARTMENT				
CIP - Equipment	001-521-00-6400	Server		8,000
CIP - Equipment- RLC/LPR	001-521-00-64xx	Red Light Cameras/License Plate Readers		100,000
CIP - Equipment - Vehicles	001-521-00-6417	Police Department Vehicles		64,000
Total Police Department				172,000
PUBLIC WORKS				
CIP - Nela Bridge Repairs	001-541-00-6335	Repair Underneath Nela Bridge		37,000
CIP - Electric Pole Holiday Decorations	001-541-00-6365	Holiday Decorations for Electric Poles		15,000
CIP - Park Improvements	001-541-00-6380	Gene Polk Park		200,000
		Swann Beach - Deck and Fence		45,000
		Cross Lake - Purchase and Fence		34,000
		Wallace Field Design/Plan		35,000
		Trimble Park - Fountain and Water Quality		34,000
				348,000
CIP - Traffic Calming	001-541-00-6420	Trentwood Chicane Improvement		25,000
CIP - Equipment	001-541-00-6430	Sidewalk Grinder		7,000
		Mini Excavator		10,000
				17,000
Total Public Works Department				442,000
Total General Fund				\$ 649,000
TRANSPORTATION IMPACT FUND (102)				
Roadway Improvements	102-541-00-6425	Hoffner Improvements at WaWa		30,000
		Hoffner Crosswalks (3 @ \$30,000)		90,000
				120,000
Total Transportation Impact Fund				\$ 120,000
STORMWATER FUND (103)				
CIP - Capital Improvements	103-541-00-6300	St. Partin Stormwater Project		150,000
		Gene Polk Park (50% split with General Fund)		200,000
				350,000
Total Stormwater Fund				\$ 350,000
CHARTER SCHOOL DEBT SERVICE FUND (201)				
Roof Repair/Replacement	201-569-00-6210	Roof Repair - Field House		114,000
		Roof Repair - Middle School		162,000
				276,000
HVAC Replacement	201-569-00-6320	HVAC Replacement - Field House		22,000
Total Charter School Debt Service Fund				\$ 298,000
CAPITAL EQUIPMENT REPLACEMENT FUND (301)				
Police Communications Equipment	301-521-00-6410	Police Department Radios		10,000
Total Capital Equip Replacement Fund				\$ 10,000
RIGHT OF WAY FUND (302)				
Resurfacing & Curbing	302-541-00-6320	Paving Nevada/Swann/Idaho area		200,000
		Paving Gibson/Cay/Delia/Stockbridge area		130,000
		Street Paving Assessment		20,000
				350,000
Sidewalks	302-541-00-6330	Sidewalks		50,000
Total Right of Way Fund Fund				\$ 400,000
Total All Funds				\$ 1,427,000

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020**

FIVE YEAR CAPITAL IMPROVEMENT PLAN

2019-2024

BUDGET

GENERAL FUND (001)	Total Cost	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Reface Clock at Shopping Center	15,000	15,000	-	-	-	-
Emergency Generator	10,000	10,000	-	-	-	-
City Hall HVAC	25,000	5,000	5,000	5,000	5,000	5,000
Nela Bridge Repairs	37,000	37,000	-	-	-	-
Hoffner Bridge (lights)	30,000	-	30,000	-	-	-
Holiday Decorations	25,000	15,000	-	10,000	-	-
Park Improvements:						
Gene Polk Park	200,000	200,000	-	-	-	-
Swann Beach Deck/Fence	45,000	45,000	-	-	-	-
Cross Lake Beach Purchase and Fence	34,000	34,000	-	-	-	-
Wallace Field	685,000	35,000	200,000	200,000	100,000	150,000
Trimble Park (Fountain and Water Quality)	34,000	34,000	-	-	-	-
Canoe Trail	50,000	-	50,000	-	-	-
Dog Park	50,000	-	-	15,000	20,000	15,000
Traffic:						
Trentwood Chicane	25,000	25,000	-	-	-	-
Seminole Traffic Calming	45,000	-	45,000	-	-	-
Via Flora Roundabout	350,000	-	-	350,000	-	-
Judge/Daetwyler Widening	345,000	-	-	-	345,000	-
Hoffner Ave. Improvements	720,000	-	-	-	-	360,000
Hoffner Ave. Crosswalk @ Regal Park	35,000	-	35,000	-	-	-
Total General Fund	2,760,000	455,000	365,000	580,000	470,000	530,000

TRANSPORTATION IMPACT FUND (102)	Total Cost	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Hoffner Crosswalks	90,000	90,000	-	-	-	-
Hoffner Median	30,000	30,000	-	-	-	-
Total Transportation Impact Fund	120,000	120,000	-	-	-	-

STORMWATER FUND (103)	Total Cost	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Gene Polk Park	200,000	200,000	-	-	-	-
St. Partin Place	150,000	150,000	-	-	-	-
Lake Conway Shores (5293 Jade)	75,000	-	75,000	-	-	-
Seminole Drive	125,000	-	50,000	75,000	-	-
Nela Ave. (if swale reconditioning fails)	300,000	-	-	150,000	150,000	-
Total Stormwater Fund	850,000	350,000	125,000	225,000	150,000	-

CHARTER DEBT SERVICE FUND (201)	Total Cost	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Roof Repair - Field House	114,000	114,000	-	-	-	-
Roof Repair - Middle School	162,000	162,000	-	-	-	-
HVAC - Field House	22,000	22,000	-	-	-	-
Roof Repair - High School	283,000	-	283,000	-	-	-
Roof Repair - Villages	11,000	-	11,000	-	-	-
A/C - Villages	22,000	-	22,000	-	-	-
HVAC Repair - High School	187,000	-	-	187,000	-	-
Lightning Protection - Middle School	21,000	-	-	21,000	-	-
Water Heater Replacement (7)	23,800	-	-	23,800	-	-
Electrical Distribution Panel (14)	67,550	-	-	-	67,550	-
Kitchen Exhaust - Middle School	68,000	-	-	-	68,000	-
Distribution Panel - Middle School	25,000	-	-	-	25,000	-
Total Charter School Debt Service Fund	1,006,350	298,000	316,000	231,800	160,550	-

**CITY OF BELLE ISLE
FISCAL YEAR 2019-2020**

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
2019-2024**

BUDGET

RIGHT OF WAY FUND (302)	Total Cost	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Paving - Nevada, Swann, Idaho	200,000	200,000	-	-	-	-
Paving - Gibson/Cay/Delia/Stockbridge	130,000	130,000	-	-	-	-
Street Paving Assessment	20,000	20,000	-	-	-	-
Wilkes-Windmill Ct. Multi-Use Path	25,000	-	25,000	-	-	-
Waltham-Wallace Multi-Use Path	17,500	-	17,500	-	-	-
New Sidewalks - City Hall	12,000	-	12,000	-	-	-
New Sidewalks - McCoy/Daetwyler	27,000	-	27,000	-	-	-
Daetwyler-Judge Multi-Use Path	475,000	-	-	275,000	200,000	-
New Sidewalks - McCoy (VF/Boggy Cr.)	135,000	-	-	135,000	-	-
Trimble Park Connector Path	50,000	-	-	50,000	-	-
Total Right of Way Fund	1,091,500	350,000	81,500	460,000	200,000	-

ALL FUNDS	Total Cost	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Totals	\$ 5,827,850	\$ 1,573,000	\$ 887,500	\$ 1,496,800	\$ 980,550	\$ 530,000