

City of Belle Isle



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August 1, 2023

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

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

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

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

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

THE BUDGET

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

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

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

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

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

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

THE BUDGET PROCESS

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

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

The following individuals serve on the Budget Committee:

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

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

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

AMERICAN RESCUE PLAN ACT (ARPA)

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

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

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

GENERAL FUND – FUND 001

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

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

REVENUES

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

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

Ad Valorem Taxes

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

Non-Ad Valorem Assessments

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

Other Revenue Sources (Combined)

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

General Fund Revenue Breakdown

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

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

EXPENDITURES

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

Legislative / Executive Mayor

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

Finance, Administration, & Planning

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

General Government

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

Police

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

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

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

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

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

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

Public Works

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

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

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

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

Debt Service

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

General Fund Expense Breakdown

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

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

ENDING FUND BALANCE

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

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

TRANSPORTATION IMPACT FEE FUND - FUND 102

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

REVENUE

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

EXPENDITURES

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

ENDING FUND BALANCE

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

STORMWATER FUND - FUND 103

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

REVENUES

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

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

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

EXPENDITURES

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

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

ENDING FUND BALANCE

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

LAW ENFORCEMENT EDUCATION FUND - FUND 104

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

REVENUES

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

EXPENDITURES

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

ENDING FUND BALANCE

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

CHARTER SCHOOL DEBT SERVICE FUND - FUND 201

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

CAPITAL EQUIPMENT REPLACEMENT FUND - FUND 301

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

EXPENDITURES

There are no expenditures budgeted for FY 23/24.

ENDING FUND BALANCE

The ending fund balance is \$13,673.

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND - FUND 303

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

CAPITAL EXPENDITURES

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

FIVE-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

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

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

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

CONCLUSION

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

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

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

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

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

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

Respectfully Submitted,



Travis Grimm
Interim City Manager

CITY OF BELLE ISLE, FLORIDA

FY 23-24 PROPOSED BUDGET DRAFT



VERSION / DATE

V3.072723

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

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

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

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

CITY OF BELLE ISLE, FLORIDA
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PROPOSED BUDGET DRAFT

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

CITY OF BELLE ISLE, FLORIDA
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Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	PROJECTED	PROPOSED
		2021/2022	BUDGET 2022/2023	BUDGET 2022/2023	ACTUALS 2022/2023	BUDGET 2023/2024
001-513-00-4700	PRINTING & BINDING	-	500	500	500	100
001-513-00-4710	CODIFICATION EXPENSES	1,175	6,500	6,500	6,500	6,500
001-513-00-4900	OTHER CURRENT CHARGES	2,327	2,500	2,500	2,500	2,500
001-513-00-4910	LEGAL ADVERTISING	1,900	4,000	4,000	4,000	4,000
001-513-00-5200	OPERATING SUPPLIES	119	-	-	-	-
001-513-00-5230	FUEL EXPENSE	-	500	500	500	500
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	-	-	-	-	8,500
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,573	6,000	6,000	6,000	6,000
	513 Total	537,752	739,418	739,418	691,118	785,170
GENERAL GOVERNMENT						
001-519-00-1560	PREMIUM PAY - INFLATION STIPEND (ARPA)	106,630	-	-	-	-
001-519-00-2100	FICA/MEDICARE TAXES	8,157	-	-	-	-
001-519-00-3100	OTHER PROFESSIONAL SERVICES	-	-	-	39,000	-
001-519-00-3110	LEGAL SERVICES	119,047	200,000	200,000	175,000	160,000
001-519-00-3120	ENGINEERING FEES	16,881	10,000	10,000	35,000	30,000
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	7,500	7,200	7,200	10,000	10,000
001-519-00-3200	AUDITING & ACCOUNTING	-	28,000	28,000	30,000	30,000
001-519-00-3400	CONTRACTUAL SERVICES	34,780	75,000	75,000	116,500	79,000
001-519-00-3405	BUILDING PERMITS	127,013	140,000	140,000	140,000	120,000
001-519-00-3410	JANITORIAL SERVICES	2,328	3,000	3,000	2,400	4,000
001-519-00-3415	WEBSITE/SOCIAL MEDIA	2,433	35,000	35,000	5,000	5,000
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	55,941	-	1,430,554	1,430,554	-
001-519-00-3440	FIRE PROTECTION	1,753,832	1,915,774	1,915,774	1,911,107	2,091,722
001-519-00-4100	COMMUNICATIONS SERVICES	12,584	15,000	15,000	12,000	10,000
001-519-00-4200	FREIGHT & POSTAGE	3,325	5,000	5,000	4,000	4,000
001-519-00-4300	UTILITY/ELECTRIC/WATER	17,319	21,000	21,000	15,000	15,000
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	687,631	746,762	762,482	762,482	810,000
001-519-00-4500	INSURANCE	151,714	150,000	150,000	188,218	235,000
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,448	7,000	43,901	43,901	5,000
001-519-00-4700	PRINTING & BINDING	13,067	6,500	6,500	6,500	6,500
001-519-00-4800	SPECIAL EVENTS	16,129	25,000	25,000	25,000	100,000
001-519-00-4900	OTHER CURRENT CHARGES	2,993	5,000	5,000	7,000	5,000
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	-	3,500	3,500	-	-
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	-	2,300	2,300	-	-
001-519-00-4910	LEGAL ADVERTISING	7,216	7,500	7,500	7,500	5,000
001-519-00-5200	OFFICE & OPERATING SUPPLIES	7,544	15,000	15,000	10,000	10,000
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	927	1,200	1,200	3,000	3,000
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	29,782	-	-	-	-
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,500	3,000	3,000	3,000	3,000
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	28,999	60,000	60,000	30,000	60,000
	519 Total	3,217,720	3,487,736	4,970,911	5,012,162	3,801,222
POLICE						
001-521-00-1200	REGULAR SALARIES & WAGES	1,322,426	1,523,852	1,523,852	1,500,000	1,760,467
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	30,026	59,400	59,400	42,000	77,220
001-521-00-1215	HOLIDAY PAY	44,265	30,000	30,000	48,000	75,000
001-521-00-1220	LONGEVITY PAY	5,250	6,000	6,000	6,000	7,750
001-521-00-1400	OVERTIME PAY	66,025	20,000	20,000	32,000	25,000
001-521-00-1500	INCENTIVE PAY	13,149	18,500	18,500	15,000	15,000
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	46,916	-	99,196	114,000	-
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	25,100	33,600	33,600	33,600	33,600
001-521-00-1520	SPECIAL ASSIGNMENT PAY	11,964	12,700	12,700	13,000	29,000
001-521-00-1530	BILINGUAL PAY	-	3,900	3,900	3,500	4,550
001-521-00-2100	FICA/MEDICARE TAXES	115,457	130,658	138,246	138,243	155,110
001-521-00-2200	RETIREMENT CONTRIBUTIONS	229,750	278,754	278,754	277,500	346,270
001-521-00-2300	HEALTH INSURANCE	243,312	345,000	345,000	312,000	320,000

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

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

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

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

STORMWATER FUND 103

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

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

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

CHARTER DEBT SERVICE FUND 201

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

CAPITAL EQUIPMENT REPLACEMENT FUND 301

BEGINNING FUND BALANCE		19,016	19,516	19,516	19,773	13,673
REVENUES						
301-361-100	INTEREST - CAP EQUIP REPL FUND	757	500	500	3,000	-
TOTAL REVENUES		757	500	500	3,000	-
TRANSFERS IN						
301-381-000	TRANSFER IN FROM GENERAL FUND 001	-	250,000	250,000	-	-
TOTAL TRANSFERS IN		-	250,000	250,000	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		19,773	270,016	270,016	22,773	13,673
EXPENDITURES						
301-541-00-6430	CAPITAL - EQUIPMENT - CHIPPER	-	50,000	50,000	9,100	-

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

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

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND 303

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

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

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

Fund Balance Guidelines for the General Fund

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

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

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

Fund Balance History (General Fund)

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

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

FUND 001 GENERAL FUND

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

FUND 102 TRANSPORTATION IMPACT FEE FUND

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

FUND 103 STORMWATER FUND

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

ALL FUNDS

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

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