

City of Belle Isle, Florida

Adopted Budget

Fiscal Year 2023-2024



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Mayor

Nicholas Fouraker

City Council

Ed Gold

District 1

Tony Carugno

District 2

Karl Shuck

District 3

Randy Holihan

District 4

Beth Lowell

District 5

Stan Smith

District 6

Jim Partin

District 7

City Officials

Travis Grimm

Interim City Manager

Yolanda Quiceno

City Clerk

Tracey Richardson

Finance Director

Raquel Lozano

City Planner

Travis Grimm

Police Chief

Phil Price

Public Works Director



CITY OF BELLE ISLE, FLORIDA **Adopted Budget**

Fiscal Year 2023-2024

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CITY OF BELLE ISLE, FLORIDA • 2023-2024 ADOPTED BUDGET

Section One

INTRODUCTION

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.

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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

Mayor

Nicholas Fouraker

City Council

Ed Gold

District 1

Tony Carugno

District 2

Karl Shuck

District 3

Randy Holihan

District 4

Beth Lowell

District 5

Stan Smith

District 6

Jim Partin

District 7

City Officials

Travis Grimm

Interim City Manager

Yolanda Quiceno

City Clerk

Tracey Richardson

Finance Director

Raquel Lozano

City Planner

Travis Grimm

Police Chief

Phil Price

Public Works Director

Belle Isle Florida





Mission and Vision

Mission

The City of Belle Isle continuously preserves our natural resources and enhances our quality of life through intelligent, inclusive leadership and outstanding municipal services.

Vision

A safe, serene Florida community where families desire to reside, raise a family, enjoy our natural surroundings, excellent schools and quiet way of life.

City Profile

The City of Belle Isle is a residential community located in southeastern Orange County, in the heart of Central Florida and surrounding beautiful Lake Conway.

Once a Native American oasis, Belle Isle was formed by area residents and incorporated in 1924 to protect Lake Conway and the beautiful, natural environment of the area. Belle Isle's first citizens and Interim Mayor C.H. Hoffner unanimously voted on the City's name, which resembles the French phrase for "beautiful island". Arthur Q. Lancaster later served as the first elected mayor.

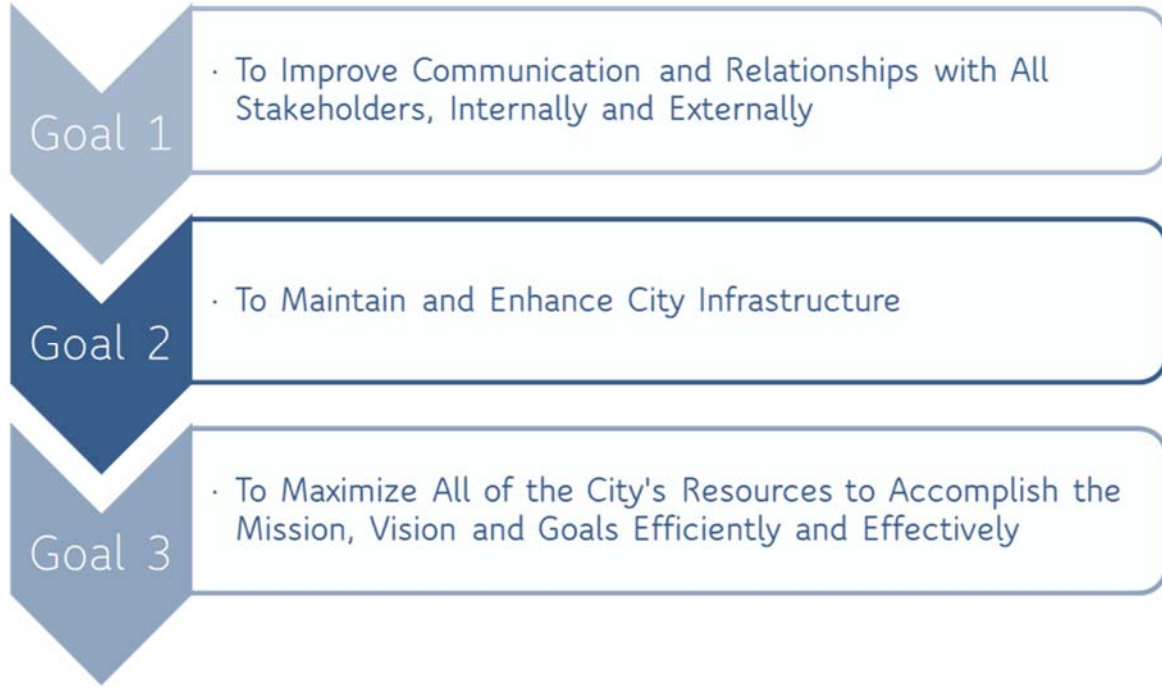
In 1928 Belle Isle was annexed back into Orange County but reinstated in 1954. The State of Florida later recognized the City of Belle Isle's charter in 1972.

The City is 5.12 square miles in area with an estimated population of 7,239 based on the 2023 Official Population Estimate prepared by the University of Florida, Bureau of Economic & Business Research.

The City of Belle Isle operates under a council/manager form of government, with an appointed City Manager, seven elected City Commissioners and a separately elected Mayor.

Strategic Plan

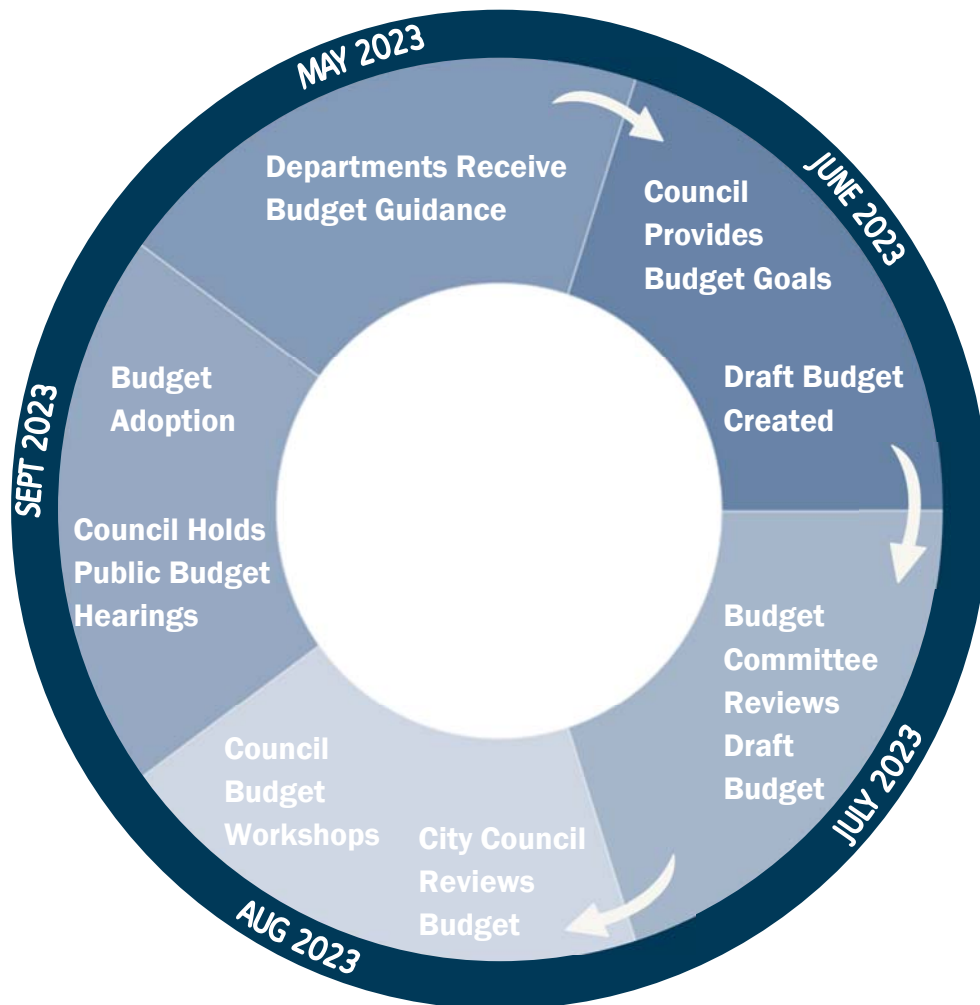
The City Council adopted a Strategic Plan in April 2020 under Resolution 20-05 which identified three (3) priority strategic goals to enhance the community.



Budget Process

The annual budget serves as the foundation for the City of Belle Isle’s financial planning and control. To begin the budget process, City departments submit their departmental budgets to the Finance Director to use as a starting point for developing the proposed budget. The City Manager and Finance Director prepare the proposed budget and submit it to the City’s Budget Advisory Committee. The City created the Budget Advisory Committee to provide increased public accountability and elected official monitoring of the fiscal position of the City. The committee is made up of seven citizens in the City representing each of the seven districts and approved by the City Council. The Budget Advisory Committee holds a series of meetings to review and discuss the budget and capital expenditures and provides recommendations to the City Manager. Then, on or before the first council meeting in August, the City Manager submits the proposed budget to the City Council as required by the City Charter. As required by the Truth in Millage Act (TRIM), the City Council holds two public hearings on the proposed budget and millage rate in September and adopts a final budget and millage rate by no later than September 30th, the close of the City of Belle Isle’s fiscal year.

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



Community at a Glance

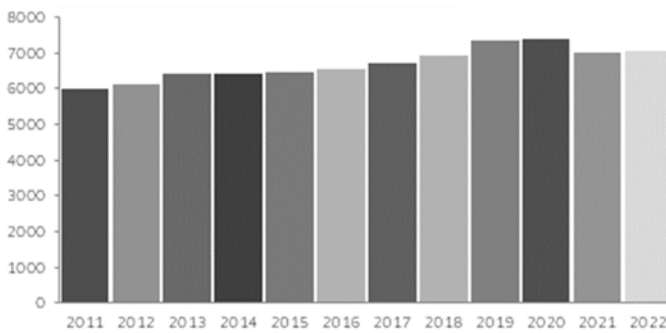


CITY, STATE

Belle Isle, FL

POPULATION

7,239



MEDIAN HOME VALUE

\$367,500

TOTAL HOUSEHOLDS

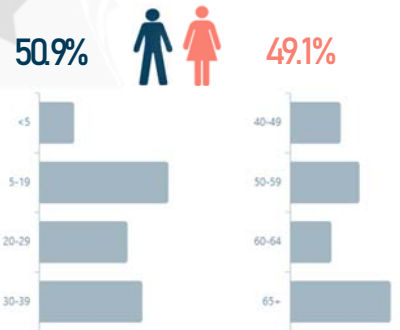
2,447



HOUSEHOLD INCOME

Median Income **\$113,309**
 Above \$200,000 **17.1%**
 Below \$25,000 **9.3%**

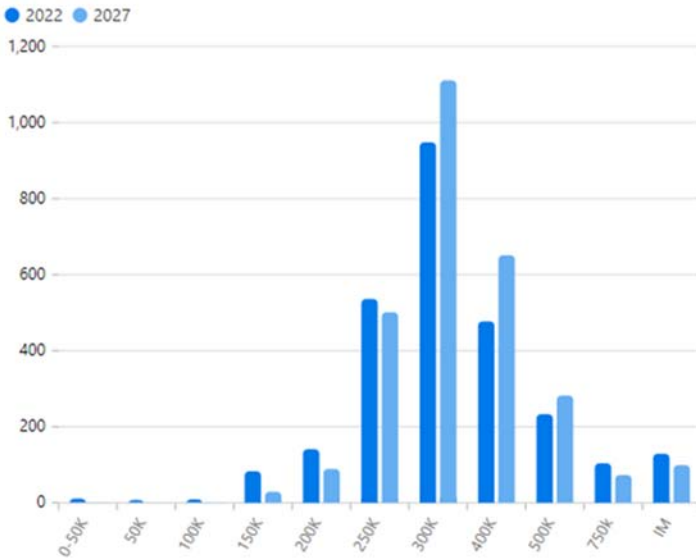
GENDER & AGE



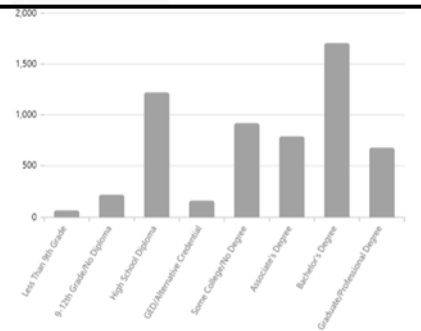
HOME OWNERS vs RENTERS



HOME VALUE DISTRIBUTION



EDUCATION ATTAINMENT

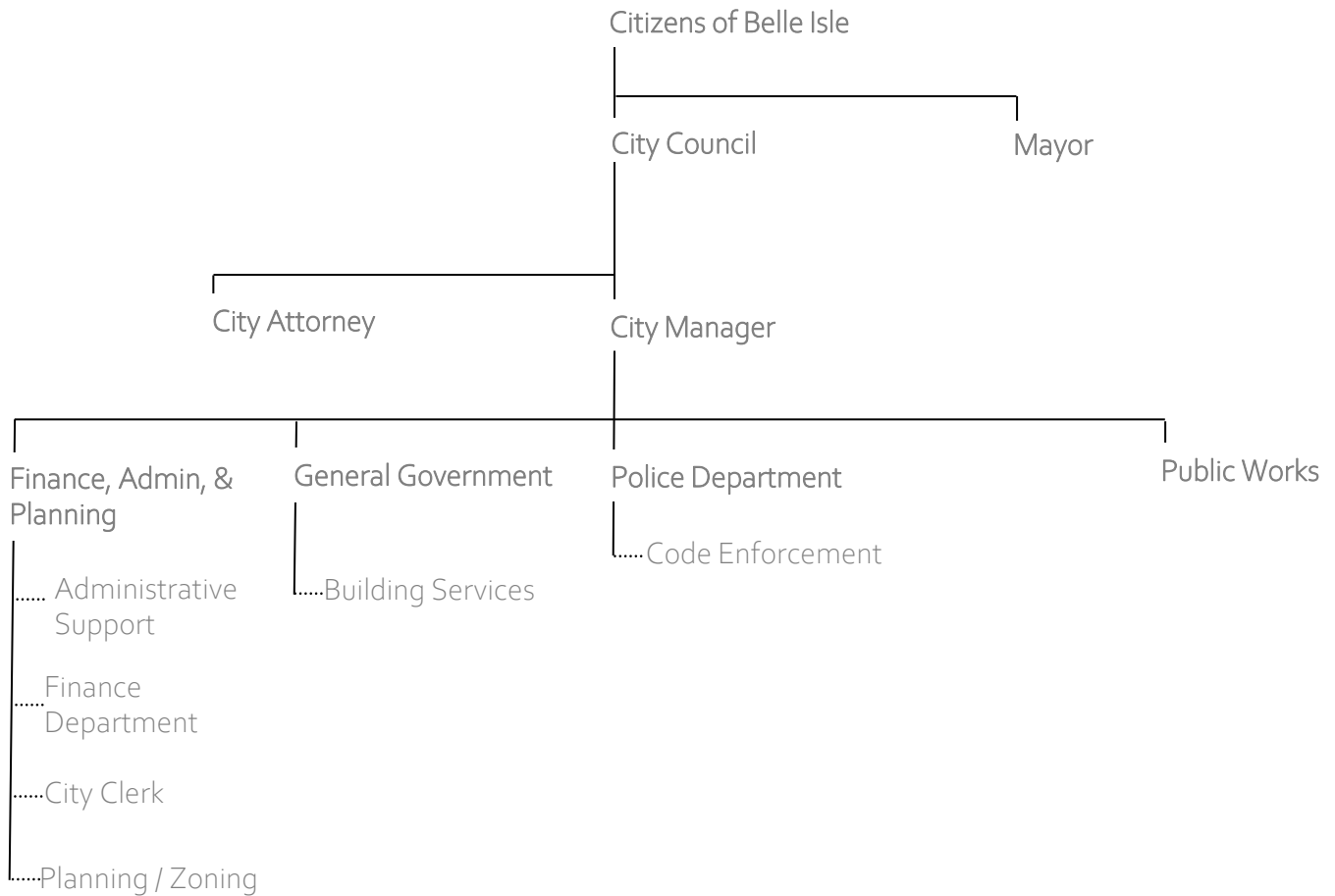


GROWTH RATE



* Data Source: US Census Bureau and Orlando Economic Partnership

City Organizational Chart



Fund Structure

GENERAL FUND (001)

The General Fund is the largest fund of the City of Belle Isle and serves as the primary operating fund. The General Fund accounts for all financial resources not accounted for and reported in another fund.

TRANSPORTATION IMPACT FEE FUND (102)

The Transportation Impact Fee Fund is a special revenue fund to account for collected impact fees on new development which are restricted for transportation related improvements.

STORMWATER FUND (103)

The Stormwater Fund is a special revenue fund to account for stormwater management operations and related capital improvements.

LAW ENFORCEMENT EDUCATION FUND (104)

The Law Enforcement Education Fund is a special revenue fund to account for revenues received pursuant to Florida law, which imposes a \$2 court cost for violations of criminal statutes. Funds must be used to educate and train law enforcement personnel.

CHARTER DEBT SERVICE FUND (201)

The Charter Debt Service Fund is a debt service fund to account for the lease revenue received from the Charter School. This fund was discontinued in FY 22/23 with the new lease agreement with the Charter School.

CAPITAL EQUIPMENT REPLACEMENT FUND (301)

The Capital Equipment Replacement Fund was created to set aside and restrict funds to be used for the replacement of capital equipment throughout the City.

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND (303)

The Capital Improvement Revenue Note 2020 Project Fund was established to account for the use of the proceeds of the Capital Improvement Revenue Note, Series 2020, for the acquisition of land, the construction of improvements, or stormwater projects.

PARKS IMPACT FEE FUND (105)

The Parks Impact Fee Fund is a special revenue fund to account for collected impact fees on new development which are restricted for public parks and recreation purposes.

GENERAL GOVERNMENT IMPACT FEE FUND (106)

The General Government Impact Fee Fund is a special revenue fund to account for collected impact fees on new development which are restricted for general government facility purposes.



CITY OF BELLE ISLE, FLORIDA • 2023-2024 ADOPTED BUDGET

Section Two

BUDGET SUMMARY

BUDGET SUMMARY

ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
REVENUES					
Ad Valorem Taxes	4,372,891	0	0	0	4,372,891
Local Option, Use, & Fuel Taxes	215,000	0	0	0	215,000
Utility and Services Taxes	206,000	0	0	0	206,000
Local Business Taxes	15,000	0	0	0	15,000
Permits, Fees, & Special Assessments	557,200	0	0	0	557,200
Intergovernmental Revenue	1,614,029	0	0	0	1,614,029
Charges for Services	766,814	463,506	0	0	1,230,320
Fines & Forfeitures	631,000	4,000	0	0	635,000
Miscellaneous Revenue	507,249	1,500	0	0	508,749
Total Revenues	8,885,183	469,006	0	0	9,354,189
Transfers In	0	0	0	0	0
Fund Balances/Reserves	2,498,918	-252,156	0	0	2,246,762
Total Beginning Fund Balance, Revenues, & Transfers In	11,384,101	216,850	0	0	11,600,951
EXPENDITURES					
General Government	1,708,120	0	0	0	1,708,120
Public Safety	6,034,689	20,000	0	0	6,054,689
Physical Environment	1,723,640	678,730	0	0	2,402,370
Debt Services	265,000	0	0	0	265,000
Total Expenditures	9,731,449	698,730	0	0	10,430,179
Transfers Out	0	0	0	0	-
Fund Balances/Reserves	1,652,652	-481,880	0	0	1,170,772
Total Expenditures, Transfers Out, & Ending Fund Balance	11,384,101	216,850	0	0	11,600,951

BUDGET SUMMARY

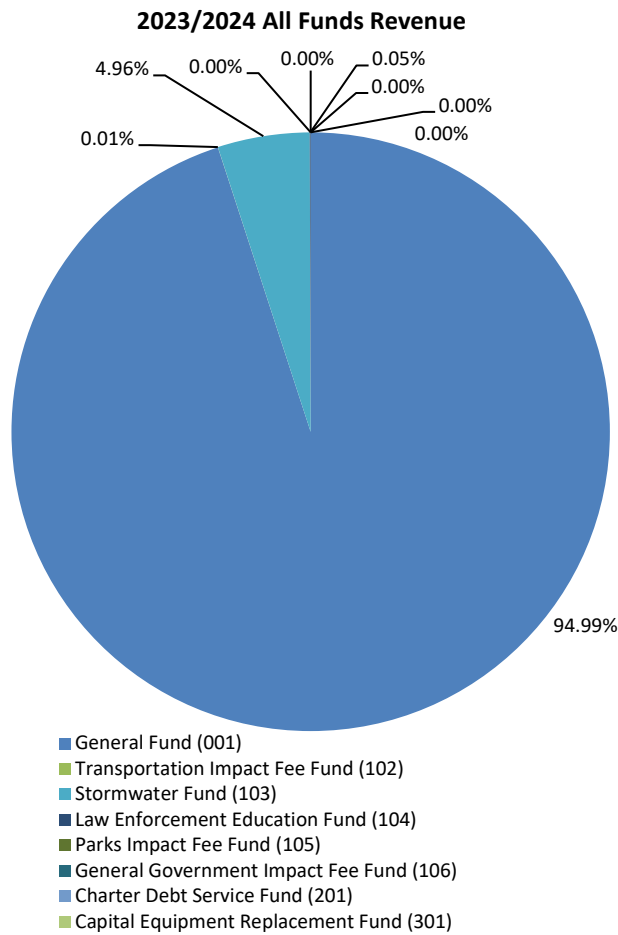
ALL FUNDS

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	5,407,146	4,447,628	4,698,512	2,246,762
REVENUES				
General Fund (001)	9,314,771	9,992,192	9,885,724	8,885,183
Transportation Impact Fee Fund (102)	3,619	500	500	500
Stormwater Fund (103)	412,423	568,969	491,385	464,006
Law Enforcement Education Fund (104)	5,769	3,500	3,500	4,500
Parks Impact Fee Fund (105)	0	0	781	0
General Government Impact Fee Fund (106)	0	0	1,023	0
Charter Debt Service Fund (201)	1,038,187	0	0	0
Capital Equipment Replacement Fund (301)	757	500	500	0
Capital Improvement Revenue Note 2020 Project Fund (303)	0	0	0	0
Total Revenues	10,775,526	10,565,661	10,383,413	9,354,189
Transfers In	0	250,000	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	16,182,672	15,263,289	15,081,925	11,600,951
EXPENDITURES				
General Fund (001)	8,489,099	10,067,562	11,224,706	9,731,449
Transportation Impact Fee Fund (102)	33,500	65,000	0	65,000
Stormwater Fund (103)	645,733	1,047,104	826,740	613,730
Law Enforcement Education Fund (104)	2,240	6,000	6,000	20,000
Parks Impact Fee Fund (105)	0	0	0	0
General Government Impact Fee Fund (106)	0	0	0	0
Charter Debt Service Fund (201)	2,301,928	0	0	0
Capital Equipment Replacement Fund (301)	0	50,000	9,100	0
Capital Improvement Revenue Note 2020 Project Fund (303)	11,660	442,101	10,785	0
Total Expenditures	11,484,160	11,677,767	12,077,331	10,430,179
Transfers Out	0	250,000	104,058	0
Ending Fund Balance	4,698,512	3,335,522	2,900,536	1,170,772
Total Expenditures, Transfers Out, & Ending Fund Balance	16,182,672	15,263,289	15,081,925	11,600,951

REVENUES: SUMMARY

ALL FUNDS

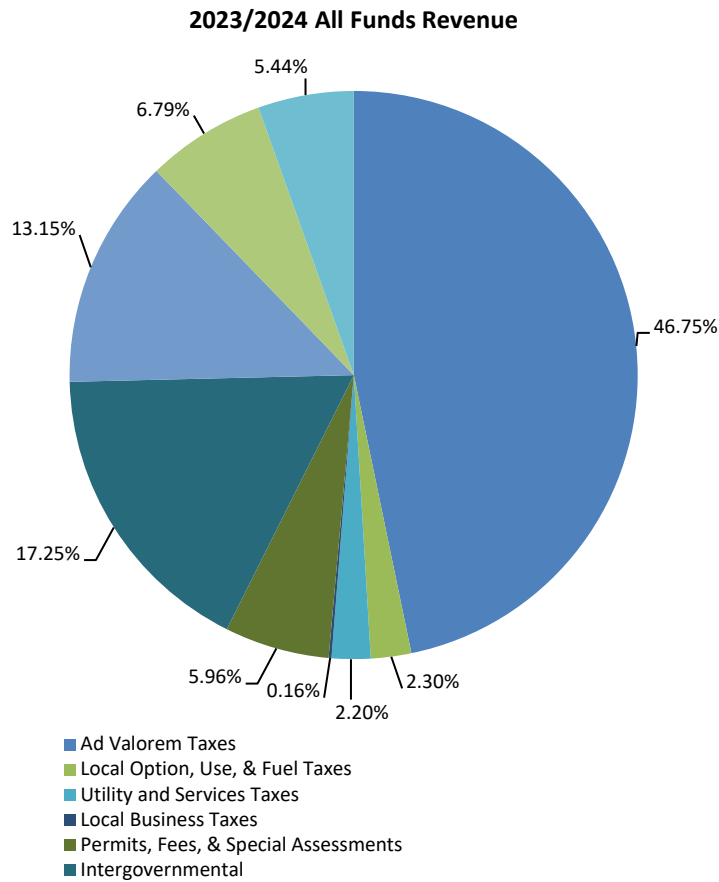
	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
General Fund (001)	9,314,771	9,992,192	9,885,724	8,885,183
Transportation Impact Fee Fund (102)	3,619	500	500	500
Stormwater Fund (103)	412,423	568,969	491,385	464,006
Law Enforcement Education Fund (104)	5,769	3,500	3,500	4,500
Parks Impact Fee Fund (105)	0	0	781	0
General Government Impact Fee Fund (106)	0	0	1,023	0
Charter Debt Service Fund (201)	1,038,187	0	0	0
Capital Equipment Replacement Fund (301)	757	500	500	0
Capital Improvement Revenue Note 2020 Project Fund (303)	0	0	0	0
Total Revenues	10,775,526	10,565,661	10,383,413	9,354,189



REVENUES: SUMMARY

ALL FUNDS

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Ad Valorem Taxes	3,763,201	4,005,622	4,005,622	4,372,891
Local Option, Use, & Fuel Taxes	232,943	237,101	215,000	215,000
Utility and Services Taxes	209,050	195,500	220,500	206,000
Local Business Taxes	17,046	12,000	12,000	15,000
Permits, Fees, & Special Assessments	558,873	527,000	665,804	557,200
Intergovernmental	2,610,690	3,351,445	2,579,717	1,614,029
Charges for Services	1,088,035	1,132,868	1,132,868	1,230,320
Fines and Forfeitures	548,002	465,500	805,925	635,000
Miscellaneous	1,747,686	638,625	745,977	508,749
Total Revenues	10,775,526	10,565,661	10,383,413	9,354,189

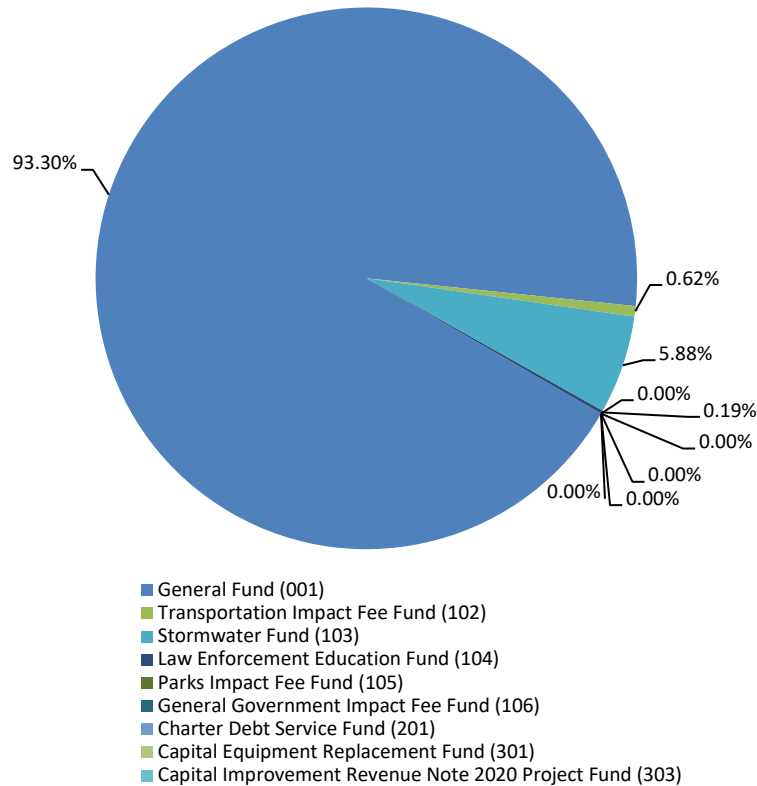


EXPENDITURES: SUMMARY

ALL FUNDS

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
General Fund (001)	8,489,099	10,067,562	11,224,706	9,731,449
Transportation Impact Fee Fund (102)	33,500	65,000	0	65,000
Stormwater Fund (103)	645,733	1,047,104	826,740	613,730
Law Enforcement Education Fund (104)	2,240	6,000	6,000	20,000
Parks Impact Fee Fund (105)	0	0	0	0
General Government Impact Fee Fund (106)	0	0	0	0
Charter Debt Service Fund (201)	2,301,928	0	0	0
Capital Equipment Replacement Fund (301)	0	50,000	9,100	0
Capital Improvement Revenue Note 2020 Project Fund (303)	11,660	442,101	10,785	0
Total Expenditures	11,484,160	11,677,767	12,077,331	10,430,179

2023/2024 All Funds Expenditures

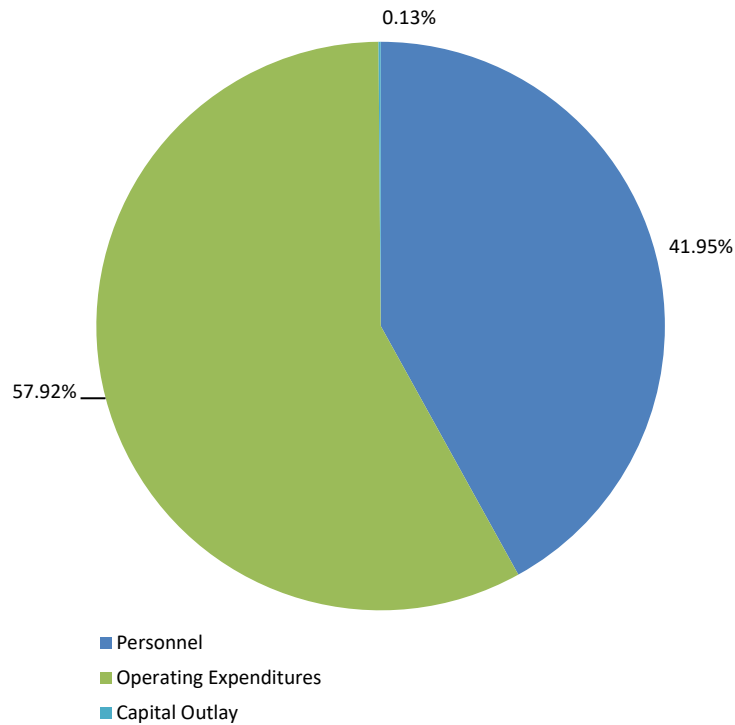


EXPENDITURES: SUMMARY

ALL FUNDS

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Personnel	3,184,014	3,679,720	3,807,026	4,264,307
Operating Expenditures	4,392,445	5,543,996	7,289,165	5,887,872
Capital Outlay	1,925,985	2,192,051	719,140	13,000
Debt Service	1,981,716	262,000	262,000	265,000
Total Expenditures	11,484,160	11,677,767	12,077,331	10,430,179

2023/2024 All Funds Expenditures



CHANGE IN FUND BALANCE

ALL FUNDS

FUND	General Fund (001)	Transportation Impact Fund (102)	Stormwater Fund (103)	Law Enforcement Education Fund (104)	Parks Impact Fee Fund (105)	General Govt Impact Fee Fund (106)	Charter School Debt Service Fund (201)	Capital Equipment Replacement Fund (301)	Capital Improvement Revenue Note 2020 Project Fund (303)	Grand Total
<u>Projected Beginning Fund</u>										
Balance October 1, 2023	2,498,918	119,188	(407,841)	22,824	0	0	0	13,673	0	2,246,762
<u>Appropriation TO (FROM)</u>										
Fund Balance	(846,266)	(64,500)	(149,724)	(15,500)	0	0	0	0	0	(1,075,990)
<u>Projected Ending Fund</u>										
Balance September 30, 2024	1,652,652	54,688	(557,565)	7,324	0	0	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	19%	in Reserves
An Ending Reserves Balance of:	\$ 1,510,481	would be	17%	in Reserves
	\$ 1,777,037	would be	20%	in Reserves
	\$ 2,221,296	would be	25%	in Reserves

Fund Balance History (General Fund)

FYE	Total Revenue	Ending Fund Balance	% of Revenue in Reserves
9/30/2023*	9,885,724	2,684,946	27% * projected
9/30/2022	9,314,771	4,023,928	43%
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%

Debt Service

REVENUE BOND SERIES 2016

On September 27, 2016, the City of Belle Isle issued FMLC Refunding and Improvement Revenue Bonds, Series 2016, in the amount of \$935,000 to refund FMLC Revenue Bonds, Series 2006. The \$935,000 loan is secured by a covenant to appropriate in the annual budget the amount of non-ad valorem revenues to satisfy repayment.

For FY 2023/2024, the City has budgeted the following for repayment of this loan:

(General Fund–Fund 001)

Principal:	\$ 100,000
Interest:	<u>\$ 7,000</u>
Total	\$ 107,000

REVENUE BOND SERIES 2020

On September 25, 2020, the City of Belle Isle issued FMLC Capital Improvement Revenue Note, Series 2020, in the amount of \$2,551,281 for the purchase of real property located at 6300 Hansel Avenue. The remaining proceeds were to be used to either purchase additional land or to fund stormwater capital improvements. The loan is secured by a covenant to appropriate in the annual budget the amount of non-ad valorem revenues to satisfy repayment.

For FY 2023/2024, the City has budgeted the following for repayment of this loan:

(General Fund–Fund 001)

Principal:	\$ 111,000
Interest:	<u>\$ 47,000</u>
Total	\$ 158,000





CITY OF BELLE ISLE, FLORIDA • 2023-2024 ADOPTED BUDGET

Section Three

GENERAL FUND

Overview

Fund 001 General Fund

The General Fund is the largest fund of the City of Belle Isle and serves as the primary operating fund. The General Fund accounts for all financial resources not accounted for and reported in another fund. For FY 23-24, the General Fund accounts for 98% of the total budget.

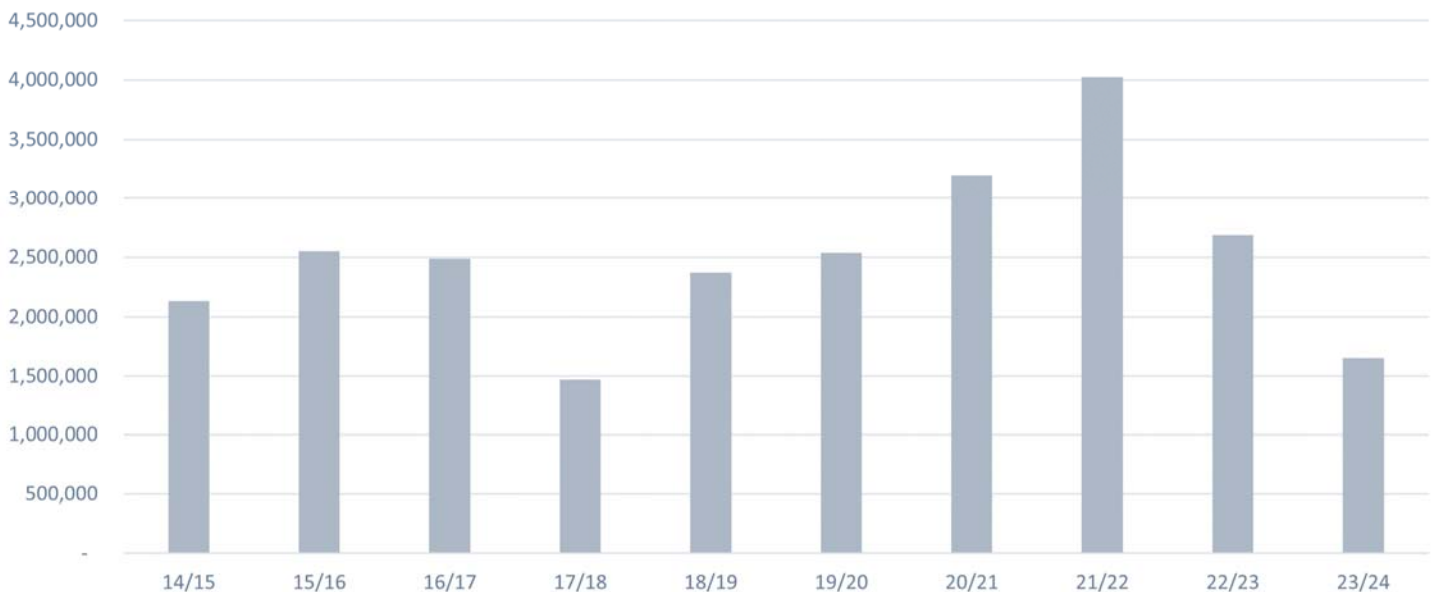
The General Fund includes the following departments: Legislative, Executive Mayor, Finance, Admin, & Planning, General Government, Police Department, Public Works, and Non-Departmental.

2023-2024 Outlook

General Fund revenues are expected to decrease 10% compared to the FY 22-23 Amended Budget. This increase is greatly attributed to the American Rescue Plan Act–Coronavirus Local Fiscal Recovery Fund (ARPA) as we do not budget the revenue until the expenditures have been completed.

General Fund expenditures are expected to decrease 14% which is also mostly due to the projects tied to ARPA funding. The Ending Fund Balance of the General Fund is expected to be \$1.6 million.

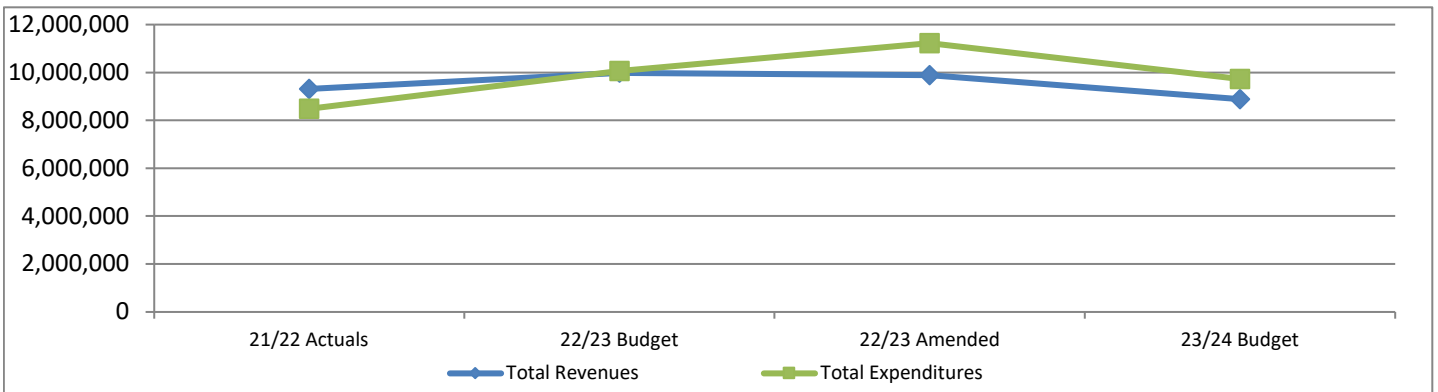
ENDING FUND BALANCE



BUDGET SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	3,198,256	3,185,000	4,023,928	2,498,918
REVENUES				
Ad Valorem Taxes	3,763,201	4,005,622	4,005,622	4,372,891
Local Option, Use, & Fuel Taxes	232,943	237,101	215,000	215,000
Utility and Services Taxes	209,050	195,500	220,500	206,000
Local Business Taxes	17,046	12,000	12,000	15,000
Permits, Fees, & Special Assessments	558,873	527,000	664,000	557,200
Intergovernmental	2,610,690	3,306,445	2,514,176	1,614,029
Charges for Services	676,370	707,524	707,524	766,814
Fines and Forfeitures	542,990	462,500	802,925	631,000
Miscellaneous	703,608	538,500	743,977	507,249
Total Revenues	9,314,771	9,992,192	9,885,724	8,885,183
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In				
	12,513,027	13,177,192	13,909,652	11,384,101
EXPENDITURES				
Legislative	56,989	28,150	20,650	20,300
Executive Mayor	2,039	3,100	3,100	3,150
Finance, Admin, & Planning	537,752	739,418	724,918	785,170
General Government	3,217,720	3,487,736	5,057,649	3,801,222
Police Department	3,155,919	3,601,474	3,883,759	3,942,967
Public Works	1,148,221	1,945,684	1,272,630	913,640
Debt Service	370,459	262,000	262,000	265,000
Total Expenditures	8,489,099	10,067,562	11,224,706	9,731,449
Transfers Out	0	250,000	0	0
Ending Fund Balance	4,023,928	2,859,630	2,684,946	1,652,652
Total Expenditures, Transfers Out, & Ending Fund Balance				
	12,513,027	13,177,192	13,909,652	11,384,101



Revenues

Fund 001 General Fund

AD VALOREM TAX

The single largest source of revenue in the General Fund is from Ad Valorem Tax, commonly referred to as property taxes. For FY 23-24, Ad Valorem Tax revenue accounts for 49% of the total budgeted General Fund revenue.

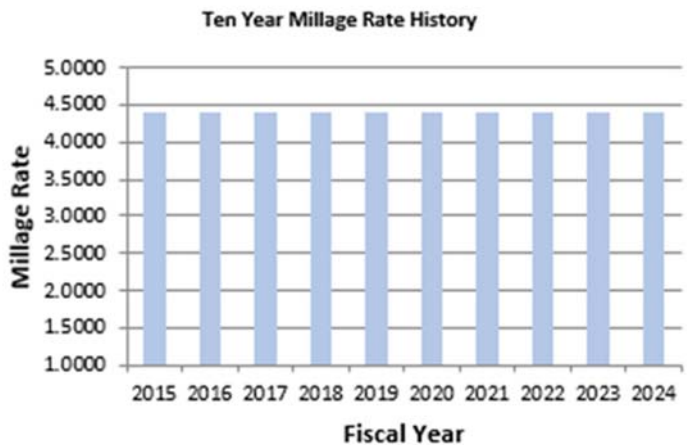
Ad Valorem Taxes are levies on the taxable value of real and personal property within the Belle Isle city limits. The amount of revenue received is based upon the taxable value of properties and the millage rate set annually by the City Council.

The Orange County Property Appraiser’s office establishes the taxable value each year by determining the assessed value less any applicable exemptions. By July 15th, the property appraiser certifies the taxable value to each taxing authority.

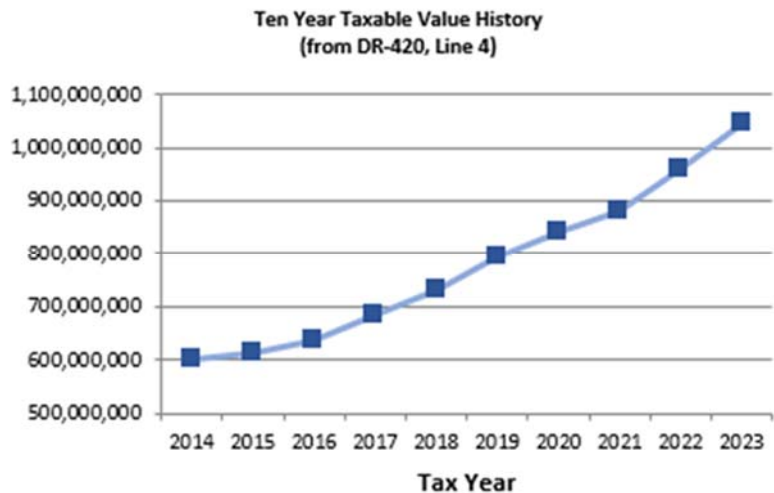
Each year during the budget process, the City must determine and set the millage rate. One mill is equal to \$1 of tax per \$1,000 of taxable assessed value. The rolled back rate is the millage rate that would yield the same amount of revenue as collected in the prior year. If the property values increased over the prior year, setting a millage at the same rate as the prior year would be reported as a tax increase.

For FY 2023-2024, the rolled back rate was calculated at 4.0398 mills. City Council approved a millage rate of 4.4018, which represents a 8.96% increase over the rolled back rate. Looking at a ten year history, the City of Belle Isle millage rate has remained unchanged.

Fiscal Year	Tax Year	Millage Rate
2015	2014	4.4018
2016	2015	4.4018
2017	2016	4.4018
2018	2017	4.4018
2019	2018	4.4018
2020	2019	4.4018
2021	2020	4.4018
2022	2021	4.4018
2023	2022	4.4018
2024	2023	4.4018



Tax Year	Gross Taxable Value (DR-420, Line 4)
2014	603,075,188
2015	614,146,295
2016	637,008,672
2017	684,329,205
2018	731,373,629
2019	794,985,303
2020	842,860,574
2021	881,194,409
2022	957,891,012
2023	1,045,718,431



Revenues

Fund 001 General Fund

LOCAL OPTION, USE, & FUEL TAXES

Local Option Gas Tax is a 1 to 6 cent fuel tax on every net gallon of motor and diesel fuel sold within Orange County. The collected revenue is shared between the county and each municipality within the county as per interlocal agreement and based upon population estimates presented by the Bureau of Economic and Business Research. The City of Belle Isle receives approximately a half percent of the distribution.

UTILITY AND SERVICES TAXES

Utility taxes are levied by the City on the sale of natural gas. The City of Belle Isle imposes and levies a three percent tax upon each purchase of metered or bottled gas (natural, liquefied petroleum gas or manufactured), within the City.

Communication Services Tax is imposed on retail sales of telecommunications, video, direct-to-home satellite, and related services. This encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; private line services; telephone charges made at a hotel or motel; facsimiles; and telex, telegram, and teletype. The local communications services tax rate for the City of Belle Isle is 5.22%.

LOCAL BUSINESS TAXES

Business Tax License fees are collected from each business operating within the City.

PERMITS, FEES, & SPECIAL ASSESSMENTS

Permits, Fees, & Special Assessments include all building permits, zoning fees, garage sale permits, boat ramp decals/registration, electric franchise fees, and solid waste franchise fees. For Building Permits revenue, the City retains 20% and remits 80% back to Universal Engineering under Building Permit expenditures.

INTERGOVERNMENTAL

Intergovernmental Revenue includes State Shared Revenue, Half-Cent Sales Tax, the School Resource Officer contribution from the Charter School, and any FEMA reimbursements or other special funding or grants such as ARPA.

CHARGES FOR SERVICES

Charges for Services include the fees the City charges to provide solid waste fees. Solid waste fees are assessed against all residential developed real property located within the City boundaries and is collected as a non-ad valorem assessment on tax bills.

FINES AND FORFEITURES

Fines and Forfeitures revenue includes the collection of moving violations, parking violations, and red light camera revenue for violations within the Belle Isle city limits.

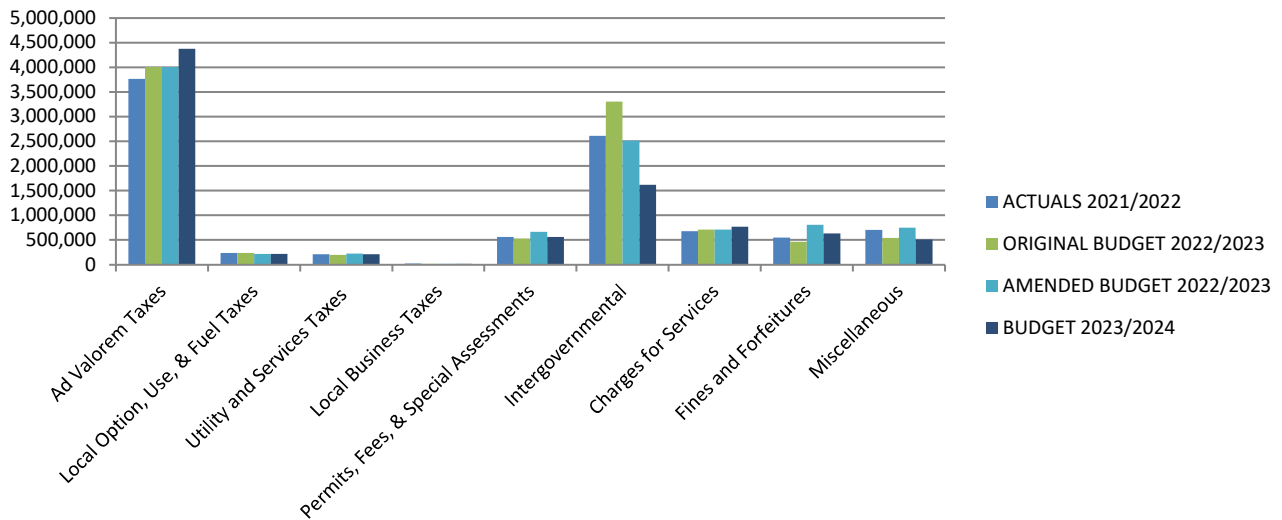
MISCELLANEOUS

Miscellaneous Revenues are revenues that do not fall within the definition of any of the other revenue groups previously described. Some of these revenues include interest earnings, rent revenue from the Charter School, rental licenses, and police off-duty and marine patrol reimbursements.

REVENUES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Ad Valorem Taxes	3,763,201	4,005,622	4,005,622	4,372,891
Local Option, Use, & Fuel Taxes	232,943	237,101	215,000	215,000
Utility and Services Taxes	209,050	195,500	220,500	206,000
Local Business Taxes	17,046	12,000	12,000	15,000
Permits, Fees, & Special Assessments	558,873	527,000	664,000	557,200
Intergovernmental	2,610,690	3,306,445	2,514,176	1,614,029
Charges for Services	676,370	707,524	707,524	766,814
Fines and Forfeitures	542,990	462,500	802,925	631,000
Miscellaneous	703,608	538,500	743,977	507,249
Total Revenues	9,314,771	9,992,192	9,885,724	8,885,183



REVENUES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
Beginning Fund Balance		3,198,256	3,185,000	4,023,928	2,498,918	-38%
REVENUES						
Ad Valorem Taxes						
001-311-100	AD VALOREM TAX	3,763,201	4,005,622	4,005,622	4,372,891	9%
Total Ad Valorem Taxes		3,763,201	4,005,622	4,005,622	4,372,891	9%
Local Option, Use, & Fuel Taxes						
001-312-410	LOCAL OPTION GAS TAX	232,943	237,101	215,000	215,000	0%
Total Local Option, Use, & Fuel Taxes		232,943	237,101	215,000	215,000	0%
Utility and Services Taxes						
001-314-800	UTILITY SERVICE TAX - PROPANE	6,354	5,500	5,500	6,000	9%
001-315-000	COMMUNICATIONS SERVICES TAXES	202,696	190,000	215,000	200,000	-7%
Total Utility and Services Taxes		209,050	195,500	220,500	206,000	-7%
Local Business Taxes						
001-316-000	BUSINESS TAX LICENSES	17,046	12,000	12,000	15,000	25%
Total Local Business Taxes		17,046	12,000	12,000	15,000	25%
Permits, Fees, & Special Assessments						
001-322-000	BUILDING PERMITS	150,293	175,000	232,000	150,000	-35%
001-323-100	FRANCHISE FEE - ELECTRICITY	290,120	260,000	305,000	290,000	-5%
001-323-700	FRANCHISE FEE - SOLID WASTE	86,665	60,000	95,000	85,000	-11%
001-329-000	ZONING FEES	28,520	30,000	30,000	30,000	0%
001-329-100	PERMITS - GARAGE SALE	315	200	200	200	0%
001-329-130	BOAT RAMPS - DECAL AND REG	2,475	1,800	1,800	2,000	11%
001-329-900	TREE REMOVAL	485	0	0	0	0
Total Permits, Fees, & Special Assessments		558,873	527,000	664,000	557,200	-16%
Intergovernmental						
001-331-100	FEMA REIMBURSEMENT - FEDERAL	5,138	0	0	0	0
001-331-110	FEMA REIMBURSEMENT - STATE	285	0	0	0	0
001-331-120	FDOT REIMBURSEMENT	7,146	0	0	0	0
001-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	618,678	1,813,090	706,669	0	-100%
001-334-201	FDOT UNF HIGH VISABILITY ENFORCEMENT	5,131	0	0	0	0
001-334-396	OJP BULLETPROOF VEST GRANT	3,442	0	0	0	0
001-334-560	FDLE JAG GRANT	10,990	0	0	0	0
001-334-565	FDLE CESF/CERF FUNDING	26,380	0	0	0	0
001-335-120	STATE SHARED REVENUE	415,592	372,724	430,000	435,000	1%
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	98	0	0	0	0
001-335-180	HALF-CENT SALES TAX	1,383,531	1,043,124	1,300,000	1,100,000	-15%
001-337-200	SRO - CHARTER CONTRIBUTION	74,296	77,507	77,507	79,029	2%
001-337-205	CHARTER SCHOOL INSURANCE CONTRIBUTIONS	59,983	0	0	0	0
Total Intergovernmental		2,610,690	3,306,445	2,514,176	1,614,029	-36%
Charges for Services						
001-341-900	QUALIFYING FEES	175	0	0	0	0
001-343-410	SOLID WASTE FEES - RESIDENTIAL	665,695	707,524	707,524	766,814	8%
001-347-400	SPECIAL EVENTS	10,500	0	0	0	0
Total Charges for Services		676,370	707,524	707,524	766,814	8%
Fines and Forfeitures						
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	93,993	65,000	140,000	80,000	-43%
001-351-110	RED LIGHT CAMERAS	433,050	390,000	660,000	550,000	-17%
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIOL	2,520	0	0	0	0
001-358-210	EVIDENCE CONVERSION	849	0	0	0	0
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	7,950	7,500	2,925	1,000	-66%
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	4,628	0	0	0	0

REVENUES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Total Fines and Forfeitures	542,990	462,500	802,925	631,000	-21%
	Miscellaneous					
001-361-100	INTEREST - GENERAL FUND	757	500	500	1,000	100%
001-361-200	INTEREST - SBA	305	0	0	0	0
001-362-100	CHARTER SCHOOL RENT	0	450,000	450,000	456,484	1%
001-364-000	DISPOSITION OF FIXED ASSETS	168,086	0	0	0	0
001-366-000	CONTRIBUTIONS & DONATIONS	19,004	0	40,000	0	-100%
001-367-000	RENTAL LICENSES	18,265	18,000	18,000	18,000	0%
001-369-900	OTHER MISCELLANEOUS REVENUE	14,656	40,000	40,000	0	-100%
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	47,885	0	165,477	0	-100%
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	30,301	30,000	30,000	31,765	6%
001-369-909	RED LIGHT CAMERA HEARING FEES	800	0	0	0	0
001-369-910	VACANT FORECLOSURE	400	0	0	0	0
001-369-915	AAA FLORIDA TRAFFIC SAFETY GRANT	10,000	0	0	0	0
001-384-000	LEASE PROCEEDS	393,149	0	0	0	0
	Total Miscellaneous	703,608	538,500	743,977	507,249	-32%
Total Revenues		9,314,771	9,992,192	9,885,724	8,885,183	-10%
Transfers In		0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		12,513,027	13,177,192	13,909,652	11,384,101	

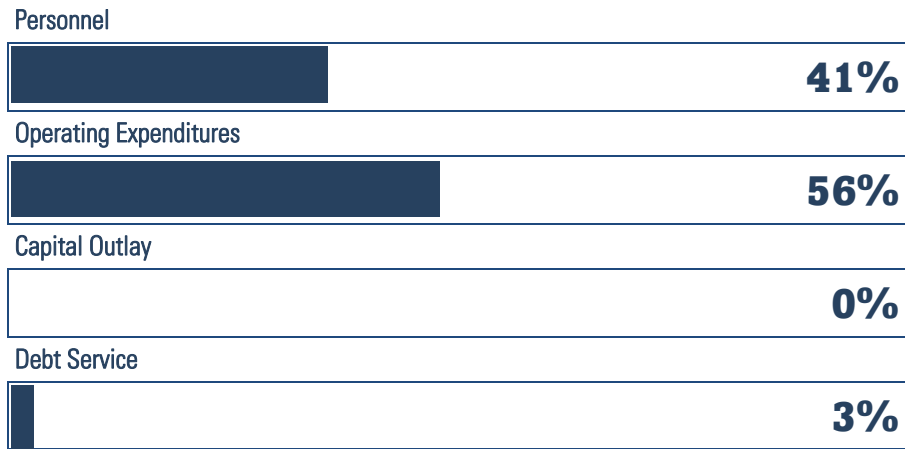
Expenditures

Fund 001
General Fund

The largest category of expenditures in the General Fund is in operating expenditures. For FY 23-24, operating expenditures account for 56% of total General Fund expenditures. The single largest operating expenditure line is Fire Protection which is budgeted at \$2,091,722 for FY 23-24. This is the cost the City pays to Orange County for providing fire rescue services in Belle Isle.

The second largest category of expenditures is personnel which accounts for 41% of expenditures.

EXPENDITURE CATEGORIES

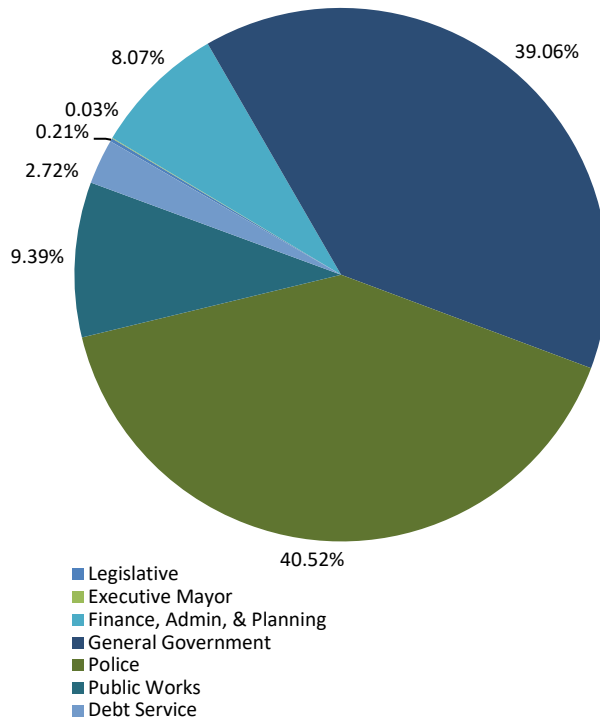


EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

Department	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Legislative	56,989	28,150	20,650	20,300
Executive Mayor	2,039	3,100	3,100	3,150
Finance, Admin, & Planning	537,752	739,418	724,918	785,170
General Government	3,217,720	3,487,736	5,057,649	3,801,222
Police	3,155,919	3,601,474	3,883,759	3,942,967
Public Works	1,148,221	1,945,684	1,272,630	913,640
Debt Service	370,459	262,000	262,000	265,000
Total Expenditures	8,489,099	10,067,562	11,224,706	9,731,449

2023/2024 General Fund Expenditures

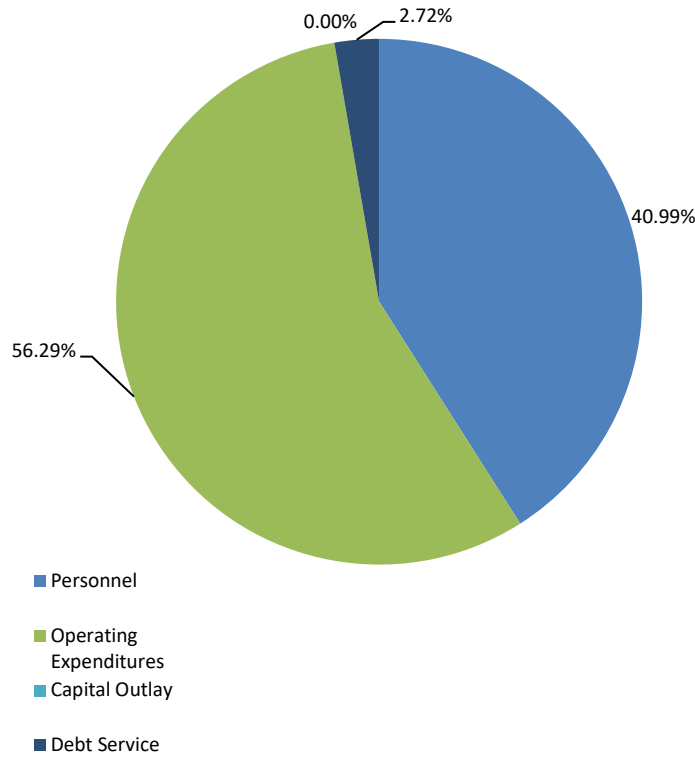


EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Personnel	2,922,993	3,447,366	3,574,672	3,988,577
Operating Expenditures	4,160,537	5,229,496	6,848,779	5,477,872
Capital Outlay	1,035,110	1,128,700	539,255	0
Debt Service	370,459	262,000	262,000	265,000
Total Expenditures	8,489,099	10,067,562	11,224,706	9,731,449

2023/2024 General Fund Expenditures



EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Legislative				
Personnel	2,296	3,500	3,500	3,500
Operating Expenditures	54,693	24,650	17,150	16,800
Capital Outlay	0	0	0	0
Total Legislative	56,989	28,150	20,650	20,300
Executive Mayor				
Personnel	400	500	500	500
Operating Expenditures	1,639	2,600	2,600	2,650
Capital Outlay	0	0	0	0
Total Executive Mayor	2,039	3,100	3,100	3,150
Finance, Admin, & Planning				
Personnel	471,516	655,718	641,218	720,070
Operating Expenditures	66,236	83,700	83,700	65,100
Capital Outlay	0	0	0	0
Total Finance, Admin, & Planning	537,752	739,418	724,918	785,170
General Government				
Personnel	114,787	0	0	0
Operating Expenditures	3,073,151	3,487,736	5,057,649	3,801,222
Capital Outlay	29,782	0	0	0
Total General Government	3,217,720	3,487,736	5,057,649	3,801,222
Police				
Personnel	2,185,603	2,503,764	2,645,570	2,891,467
Operating Expenditures	519,364	1,087,710	1,195,425	1,051,500
Capital Outlay	450,952	10,000	42,764	0
Total Police	3,155,919	3,601,474	3,883,759	3,942,967
Public Works				
Personnel	148,391	283,884	283,884	373,040
Operating Expenditures	445,454	543,100	492,255	540,600
Capital Outlay	554,376	1,118,700	496,491	0
Total Public Works	1,148,221	1,945,684	1,272,630	913,640
Non-Departmental				
Debt Service	370,459	262,000	262,000	265,000
Total Non-Departmental	370,459	262,000	262,000	265,000
Total Expenditures	8,489,099	10,067,562	11,224,706	9,731,449

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
EXPENDITURES						
Legislative						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	0	500	500	500	0%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	475	500	500	500	0%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	475	500	500	500	0%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	475	500	500	500	0%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	-39	500	500	500	0%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	514	500	500	500	0%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	396	500	500	500	0%
001-511-00-3150	ELECTION EXPENSE	20,536	10,000	0	2,000	0
001-511-00-3200	AUDITING & ACCOUNTING	24,460	0	0	0	0
001-511-00-4000	TRAVEL & PER DIEM	0	3,500	3,500	3,500	0%
001-511-00-4100	COMMUNICATIONS SERVICES	7,434	7,500	10,000	7,500	-25%
001-511-00-4900	OTHER CURRENT CHARGES	242	250	250	500	100%
001-511-00-5100	OFFICE SUPPLIES	118	500	500	0	-100%
001-511-00-5200	OFFICE & OPERATING SUPPLIES	47	100	100	500	400%
001-511-00-5400	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS	0	2,800	2,800	2,800	0%
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	251	0	0	0	0
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	251	0	0	0	0
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	251	0	0	0	0
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	251	0	0	0	0
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	251	0	0	0	0
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	350	0	0	0	0
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	251	0	0	0	0
	Total Legislative	56,989	28,150	20,650	20,300	-2%
Executive Mayor						
001-512-00-2310	DENTAL & VISION INSURANCE	400	500	500	500	0%
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS SERVICES	998	1,000	1,000	1,000	0%
001-512-00-4900	OTHER CURRENT CHARGES	40	500	500	500	0%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	601	600	600	650	8%
	Total Executive Mayor	2,039	3,100	3,100	3,150	2%
Finance, Admin, & Planning						
001-513-00-1200	REGULAR SALARIES & WAGES	322,542	442,893	442,893	497,188	12%
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	8,723	8,400	3,900	6,000	54%
001-513-00-1400	OVERTIME PAY	518	500	500	500	0%
001-513-00-2100	FICA/MEDICARE TAXES	20,834	34,562	34,562	38,532	11%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	49,782	70,863	70,863	79,550	12%
001-513-00-2300	HEALTH INSURANCE	61,915	88,000	78,000	87,000	12%
001-513-00-2310	DENTAL & VISION INSURANCE	2,238	3,100	3,100	3,100	0%
001-513-00-2320	LIFE INSURANCE	1,428	2,100	2,100	2,400	14%
001-513-00-2330	DISABILITY INSURANCE	3,536	5,300	5,300	5,800	9%
001-513-00-3100	PROFESSIONAL SERVICES	17,034	18,000	18,000	18,000	0%
001-513-00-3400	PLANNING SERVICE	37,216	40,000	40,000	6,000	-85%
001-513-00-4000	TRAVEL & PER DIEM	1,892	2,500	2,500	2,500	0%
001-513-00-4410	RENTALS & LEASES - VEHICLES	0	3,000	0	10,000	0
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	0	200	3,200	500	-84%
001-513-00-4700	PRINTING & BINDING	0	500	500	100	-80%
001-513-00-4710	CODIFICATION EXPENSES	1,175	6,500	6,500	6,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	2,327	2,500	2,500	2,500	0%
001-513-00-4910	LEGAL ADVERTISING	1,900	4,000	4,000	4,000	0%
001-513-00-5200	OPERATING SUPPLIES	119	0	0	0	0
001-513-00-5230	FUEL EXPENSE	0	500	500	500	0%
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	0	0	0	8,500	0
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,573	6,000	6,000	6,000	0%
	Total Finance, Admin, & Planning	537,752	739,418	724,918	785,170	8%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	(from PFY
		2021/2022	BUDGET 2022/2023	BUDGET 2022/2023	2023/2024	Amended) % CHG
General Government						
001-519-00-1560	PREMIUM PAY - INFLATION STIPEND (ARPA)	106,630	0	0	0	0
001-519-00-2100	FICA/MEDICARE TAXES	8,157	0	0	0	0
001-519-00-3100	OTHER PROFESSIONAL SERVICES	0	0	40,000	0	-100%
001-519-00-3110	LEGAL SERVICES	119,047	200,000	175,000	160,000	-9%
001-519-00-3120	ENGINEERING FEES	16,881	10,000	30,000	30,000	0%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	7,500	7,200	7,200	10,000	39%
001-519-00-3200	AUDITING & ACCOUNTING	0	28,000	28,000	30,000	7%
001-519-00-3400	CONTRACTUAL SERVICES	34,780	75,000	78,000	79,000	1%
001-519-00-3405	BUILDING PERMITS	127,013	140,000	185,600	120,000	-35%
001-519-00-3410	JANITORIAL SERVICES	2,328	3,000	3,000	4,000	33%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	2,433	35,000	3,500	5,000	43%
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	55,941	0	1,430,554	0	-100%
001-519-00-3440	FIRE PROTECTION	1,753,832	1,915,774	1,915,774	2,091,722	9%
001-519-00-4100	COMMUNICATIONS SERVICES	12,584	15,000	12,000	10,000	-17%
001-519-00-4200	FREIGHT & POSTAGE	3,325	5,000	5,000	4,000	-20%
001-519-00-4300	UTILITY/ELECTRIC/WATER	17,319	21,000	21,000	15,000	-29%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	687,631	746,762	762,482	810,000	6%
001-519-00-4500	INSURANCE	151,714	150,000	188,218	235,000	25%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,448	7,000	43,901	5,000	-89%
001-519-00-4700	PRINTING & BINDING	13,067	6,500	6,500	6,500	0%
001-519-00-4800	SPECIAL EVENTS	16,129	25,000	25,000	100,000	300%
001-519-00-4900	OTHER CURRENT CHARGES	2,993	5,000	5,000	5,000	0%
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	0	3,500	3,500	0	-100%
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	0	2,300	2,300	0	-100%
001-519-00-4910	LEGAL ADVERTISING	7,216	7,500	7,500	5,000	-33%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	7,544	15,000	14,420	10,000	-31%
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	927	1,200	1,200	3,000	150%
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	29,782	0	0	0	0
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,500	3,000	3,000	3,000	0%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	28,999	60,000	60,000	60,000	0%
Total General Government		3,217,720	3,487,736	5,057,649	3,801,222	-25%
Police						
001-521-00-1200	REGULAR SALARIES & WAGES	1,322,426	1,523,852	1,523,852	1,760,467	16%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	30,026	59,400	42,000	77,220	84%
001-521-00-1215	HOLIDAY PAY	44,265	30,000	47,000	75,000	60%
001-521-00-1220	LONGEVITY PAY	5,250	6,000	6,000	7,750	29%
001-521-00-1400	OVERTIME PAY	66,025	20,000	34,000	25,000	-26%
001-521-00-1500	INCENTIVE PAY	13,149	18,500	18,500	15,000	-19%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	46,916	0	153,704	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	25,100	33,600	33,600	33,600	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	11,964	12,700	12,700	29,000	128%
001-521-00-1530	BILINGUAL PAY	0	3,900	3,900	4,550	17%
001-521-00-2100	FICA/MEDICARE TAXES	115,457	130,658	144,860	155,110	7%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	229,750	278,754	278,754	346,270	24%
001-521-00-2300	HEALTH INSURANCE	243,312	345,000	310,000	320,000	3%
001-521-00-2310	DENTAL & VISION INSURANCE	7,987	12,000	9,800	10,000	2%
001-521-00-2320	LIFE INSURANCE	6,083	7,400	6,900	8,500	23%
001-521-00-2330	DISABILITY INSURANCE	17,893	22,000	20,000	24,000	20%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	33,105	61,000	155,770	150,000	-4%
001-521-00-3110	LEGAL SERVICES	8,085	8,000	8,000	8,000	0%
001-521-00-3120	NEW HIRE EXPENSES	3,260	3,000	3,000	3,000	0%
001-521-00-3405	RED LIGHT CAMERA FEES	167,295	336,000	270,000	336,000	24%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	70,000	0	53,500	0
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	0	100,000	64,550	0	-100%
001-521-00-3410	JANITORIAL SERVICES	2,592	3,000	3,000	3,500	17%
001-521-00-4000	TRAVEL & PER DIEM	543	5,000	5,000	7,000	40%
001-521-00-4100	COMMUNICATIONS SERVICES	24,789	28,000	28,000	35,000	25%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	(from PFY
		2021/2022	BUDGET 2022/2023	BUDGET 2022/2023	2023/2024	Amended) % CHG
001-521-00-4110	DISPATCH SERVICE	62,320	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	195	2,000	2,000	2,000	0%
001-521-00-4300	UTILITY/ELECTRIC/WATER	4,306	5,000	5,000	5,000	0%
001-521-00-4410	RENTALS & LEASES - VEHICLES	39,869	200,000	200,000	220,000	10%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,498	3,500	3,500	3,500	0%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	4,388	10,000	10,000	10,000	0%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,959	4,500	4,500	6,500	44%
001-521-00-4700	PRINTING & BINDING	3,227	3,500	3,500	3,500	0%
001-521-00-4800	COMMUNITY PROMOTIONS	973	3,000	3,000	3,000	0%
001-521-00-4900	OTHER CURRENT CHARGES	3,259	3,000	3,000	3,000	0%
001-521-00-4910	LEGAL ADVERTISING	100	1,000	1,000	1,000	0%
001-521-00-4920	MARINE EXPENSES	6,812	8,000	8,000	10,000	25%
001-521-00-4921	PD GRANT EXPENDITURES	4,396	0	0	0	0
001-521-00-5100	OFFICE SUPPLIES	2,024	4,000	4,000	0	-100%
001-521-00-5200	OFFICE & OPERATING SUPPLIES	15,655	6,000	6,000	10,000	67%
001-521-00-5205	COMPUTER AND SOFTWARE	4,116	25,710	99,830	10,000	-90%
001-521-00-5210	UNIFORMS	32,465	12,000	12,000	10,000	-17%
001-521-00-5230	FUEL EXPENSE	69,475	60,000	85,000	70,000	-18%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	0	10,800	10,800	8,000	-26%
001-521-00-5245	RADIOS	0	17,000	1,000	0	-100%
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	11,804	15,200	111,480	0	-100%
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	4,431	0	0	0	0
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,389	1,500	1,500	2,000	33%
001-521-00-5500	TRAINING - POLICE	4,034	5,000	9,995	5,000	-50%
001-521-00-6400	CAPITAL - EQUIPMENT	20,777	10,000	19,090	0	-100%
001-521-00-6410	CAPITAL - RADIOS	15,601	0	0	0	0
001-521-00-6417	CAPITAL - VEHICLES	393,149	0	0	0	0
001-521-00-6418	CAPITAL - VESSELS	21,425	0	23,674	0	-100%
	Total Police	3,155,919	3,601,474	3,883,759	3,942,967	2%
	Public Works					
001-541-00-1200	REGULAR SALARIES & WAGES	103,484	185,399	185,399	245,614	32%
001-541-00-1400	OVERTIME PAY	0	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	7,795	14,221	14,221	18,828	32%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	15,745	29,664	29,664	39,298	32%
001-541-00-2300	HEALTH INSURANCE	18,990	49,000	49,000	62,000	27%
001-541-00-2310	DENTAL & VISION INSURANCE	427	1,300	1,300	2,100	62%
001-541-00-2320	LIFE INSURANCE	474	900	900	1,200	33%
001-541-00-2330	DISABILITY INSURANCE	1,476	2,900	2,900	3,500	21%
001-541-00-3100	PROFESSIONAL SERVICES	10,800	500	500	500	0%
001-541-00-3140	TEMPORARY LABOR	12,987	0	0	0	0
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	127	3,600	8,000	13,000	63%
001-541-00-3400	CONTRACTUAL SERVICES	12,538	11,000	11,000	12,000	9%
001-541-00-3420	LANDSCAPING SERVICES	53,435	78,000	41,000	41,000	0%
001-541-00-4000	TRAVEL & PER DIEM	905	1,000	1,000	1,000	0%
001-541-00-4100	COMMUNICATIONS SERVICES	4,015	3,000	5,500	6,000	9%
001-541-00-4300	UTILITY/ELECTRIC/WATER	106,335	120,000	120,000	120,000	0%
001-541-00-4410	RENTALS & LEASES - VEHICLES	2,915	82,000	45,000	42,000	-7%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	370	5,000	5,000	5,000	0%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	13,786	22,000	10,000	25,000	150%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	8,058	10,000	27,626	15,000	-46%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	38,239	42,000	42,000	42,000	0%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	627	3,500	3,500	2,500	-29%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	26,549	30,000	30,000	35,000	17%
001-541-00-4690	URBAN FORESTRY	126,682	105,000	105,000	125,000	19%
001-541-00-4700	PRINTING & BINDING	0	0	0	3,000	0
001-541-00-4900	OTHER CURRENT CHARGES	25	0	0	0	0
001-541-00-5200	OPERATING SUPPLIES	5,824	7,500	7,500	12,000	60%
001-541-00-5210	UNIFORMS	1,194	2,500	2,500	3,600	44%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	(from PFY
		2021/2022	BUDGET	BUDGET	2023/2024	Amended)
			2022/2023	2022/2023		% CHG
001-541-00-5220	PROTECTIVE CLOTHING	433	1,500	1,500	2,000	33%
001-541-00-5230	FUEL EXPENSE	8,712	6,000	9,000	12,000	33%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	10,157	5,000	12,629	7,500	-41%
001-541-00-5250	COLLEGE TUITION REIMBURSEMENT	0	0	0	8,000	0
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	82	1,500	1,500	1,500	0%
001-541-00-5500	TRAINING	659	2,500	2,500	6,000	140%
001-541-00-6200	CIP - BUILDINGS	0	40,000	34,367	0	-100%
001-541-00-6320	CIP - RESURFACING & CURBING	345,623	453,000	31,000	0	-100%
001-541-00-6330	CIP - SIDEWALKS	89,539	500,000	316,362	0	-100%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	2,485	0	6,905	0	-100%
001-541-00-6375	CIP - FENCING	5,074	0	0	0	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	81,155	97,000	45,000	0	-100%
001-541-00-6385	CIP - CLOCK TOWER	0	28,700	29,896	0	-100%
001-541-00-6420	CIP - TRAFFIC CALMING	30,500	0	0	0	0
001-541-00-6430	CAPITAL - EQUIPMENT	0	0	32,961	0	-100%
	Total Public Works	1,148,221	1,945,684	1,272,630	913,640	-28%
	Debt Service					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	258,227	204,000	204,000	211,000	3%
001-584-00-7200	BOND DEBT - INTEREST	112,232	58,000	58,000	54,000	-7%
	Total Debt Service	370,459	262,000	262,000	265,000	1%
Total Expenditures		8,489,099	10,067,562	11,224,706	9,731,449	-13%
	Transfers					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	250,000	0	0	0
	Total Transfers Out	0	250,000	0	0	0
Ending Fund Balance		4,023,928	2,859,630	2,684,946	1,652,652	-38%
Total Expenditures, Transfers Out, & Ending Fund Balance		12,513,027	13,177,192	13,909,652	11,384,101	

Departments

Department 511

Legislative

Department 512

Executive Mayor

Department 513

Finance, Admin, & Planning

Department 519

General Government

Department 521

Police Department

Department 541

Public Works

Department 590

Non-Departmental



Legislative

All legislative powers of the City of Belle Isle are vested with the City Commissioners. They may by ordinance or resolution prescribe the manner in which any power of the City of Belle Isle shall be exercised, including adopting the annual budget, hiring the City Manager, and appointing committees. There are seven (7) City Commissioners, one from each of the seven (7) districts within the City. They are elected at large and serve for a term of three (3) years.

EXPENDITURES: SUMMARY - LEGISLATIVE

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Personnel	2,296	3,500	3,500	3,500
Operating Expenditures	54,693	24,650	17,150	16,800
Capital Outlay	0	0	0	0
TOTAL	56,989	28,150	20,650	20,300

FY 2023/2024 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

STAFFING

POSITIONS	2021/2022	2022/2023	2023/2024
City Commissioner	7	7	7
TOTAL	7	7	7

EXPENDITURES: DETAIL - LEGISLATIVE

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	% CHG
PERSONNEL						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	0	500	500	500	0%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	475	500	500	500	0%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	475	500	500	500	0%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	475	500	500	500	0%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	-39	500	500	500	0%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	514	500	500	500	0%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	396	500	500	500	0%
	Total Personnel	2,296	3,500	3,500	3,500	0%
OPERATING EXPENDITURES						
001-511-00-3150	ELECTION EXPENSE	20,536	10,000	0	2,000	0
001-511-00-3200	AUDITING & ACCOUNTING	24,460	0	0	0	0
001-511-00-4000	TRAVEL & PER DIEM	0	3,500	3,500	3,500	0%
001-511-00-4100	COMMUNICATIONS SERVICES	7,434	7,500	10,000	7,500	-25%
001-511-00-4900	OTHER CURRENT CHARGES	242	250	250	500	100%
001-511-00-5100	OFFICE SUPPLIES	118	500	500	0	-100%
001-511-00-5200	OPERATING SUPPLIES	47	100	100	500	400%
001-511-00-5400	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS	0	2,800	2,800	2,800	0%
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	251	0	0	0	0
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	251	0	0	0	0
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	251	0	0	0	0
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	251	0	0	0	0
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	251	0	0	0	0
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	350	0	0	0	0
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	251	0	0	0	0
	Total Operating Expenditures	54,693	24,650	17,150	16,800	-2%
	Total Legislative Expenditures	56,989	28,150	20,650	20,300	-2%



Executive Mayor

The Mayor is the ceremonial head of the City of Belle Isle, serves as the liaison for intergovernmental relations as delineated in the City Charter, and is responsible for conducting city council meetings. The Mayor is elected at large and serves for a term of three (3) years and shall serve until their successor takes office.

EXPENDITURES: SUMMARY - EXECUTIVE MAYOR

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Personnel	400	500	500	500
Operating Expenditures	1,639	2,600	2,600	2,650
Capital Outlay	0	0	0	0
TOTAL	2,039	3,100	3,100	3,150

FY 2023/2024 CAPITAL OUTLAY DETAILS				
NONE				
TOTAL				0

STAFFING				
POSITIONS	2021/2022	2022/2023	2023/2024	
Mayor	1	1	1	
TOTAL	1	1	1	

EXPENDITURES: DETAIL - EXECUTIVE MAYOR

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	% CHG
PERSONNEL						
001-512-00-2310	DENTAL & VISION INSURANCE	400	500	500	500	0%
	Total Personnel	400	500	500	500	0%
OPERATING EXPENDITURES						
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS SERVICES	998	1,000	1,000	1,000	0%
001-512-00-4900	OTHER CURRENT CHARGES	40	500	500	500	0%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	601	600	600	650	8%
	Total Operating Expenditures	1,639	2,600	2,600	2,650	2%
	Total Executive Mayor Expenditures	2,039	3,100	3,100	3,150	2%



Finance, Admin, & Planning

The Finance, Admin, and Planning Department is responsible for the administration of the daily affairs of the City government and for efficiently and effectively implementing and administering the policies, programs, and services approved by the City Council. This department is under the direction of the City Manager and includes the functions of general administration, departmental coordination, finance, accounting, planning, comprehensive planning, public records administration and developing the City's Annual Budget and Capital Improvement Plan (CIP).

EXPENDITURES: SUMMARY - FINANCE, ADMIN, & PLANNING

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Personnel	471,516	655,718	641,218	720,070
Operating Expenditures	66,236	83,700	83,700	65,100
Capital Outlay	0	0	0	0
TOTAL	537,752	739,418	724,918	785,170

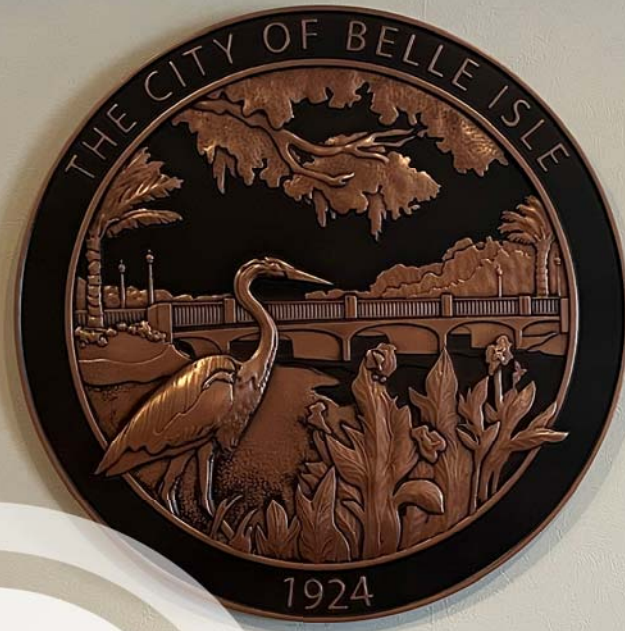
FY 2023/2024 CAPITAL OUTLAY DETAILS				
NONE				
TOTAL				0

STAFFING				
POSITIONS	2021/2022	2022/2023	2023/2024	
City Manager	1	1	1	
Administrative Assistant	1	1	1	
City Clerk	1	1	1	
City Planner	1	1	1	
Finance Director	1	1	1	
Finance Technician	1	1	1	
TOTAL	6	6	6	

EXPENDITURES: DETAIL - FINANCE, ADMIN, & PLANNING

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	% CHG
PERSONNEL						
001-513-00-1200	REGULAR SALARIES & WAGES	322,542	442,893	442,893	497,188	12%
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	8,723	8,400	3,900	6,000	54%
001-513-00-1400	OVERTIME PAY	518	500	500	500	0%
001-513-00-2100	FICA/MEDICARE TAXES	20,834	34,562	34,562	38,532	11%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	49,782	70,863	70,863	79,550	12%
001-513-00-2300	HEALTH INSURANCE	61,915	88,000	78,000	87,000	12%
001-513-00-2310	DENTAL & VISION INSURANCE	2,238	3,100	3,100	3,100	0%
001-513-00-2320	LIFE INSURANCE	1,428	2,100	2,100	2,400	14%
001-513-00-2330	DISABILITY INSURANCE	3,536	5,300	5,300	5,800	9%
	Total Personnel	471,516	655,718	641,218	720,070	12%
OPERATING EXPENDITURES						
001-513-00-3100	PROFESSIONAL SERVICES	17,034	18,000	18,000	18,000	0%
001-513-00-3400	PLANNING SERVICE	37,216	40,000	40,000	6,000	-85%
001-513-00-4000	TRAVEL & PER DIEM	1,892	2,500	2,500	2,500	0%
001-513-00-4410	RENTALS & LEASES - VEHICLES	0	3,000	0	10,000	0
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	0	200	3,200	500	-84%
001-513-00-4700	PRINTING & BINDING	0	500	500	100	-80%
001-513-00-4710	CODIFICATION EXPENSES	1,175	6,500	6,500	6,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	2,327	2,500	2,500	2,500	0%
001-513-00-4910	LEGAL ADVERTISING	1,900	4,000	4,000	4,000	0%
001-513-00-5200	OPERATING SUPPLIES	119	0	0	0	0
001-513-00-5230	FUEL EXPENSE	0	500	500	500	0%
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	0	0	0	8,500	0
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,573	6,000	6,000	6,000	0%
	Total Operating Expenditures	66,236	83,700	83,700	65,100	-22%
	Total Finance, Admin, & Planning Expenditures	537,752	739,418	724,918	785,170	8%



General Government

General Government includes the allocations for fire protection, legal services, engineering and contractual services, solid waste disposal, general insurance, annexation, building permits, City Hall maintenance, equipment, and improvements, and special projects and programs.

EXPENDITURES: SUMMARY - GENERAL GOVERNMENT

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Personnel	114,787	0	0	0
Operating Expenditures	3,073,151	3,487,736	5,057,649	3,801,222
Capital Outlay	29,782	0	0	0
TOTAL	3,217,720	3,487,736	5,057,649	3,801,222

FY 2023/2024 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

EXPENDITURES: DETAIL - GENERAL GOVERNMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	% CHG
PERSONNEL						
001-519-00-1560	PREMIUM PAY - INFLATION STIPEND (ARPA)	106,630	0	0	0	0
001-519-00-2100	FICA/MEDICARE TAXES	8,157	0	0	0	0
	Total Personnel	114,787	0	0	0	0
OPERATING EXPENDITURES						
001-519-00-3100	OTHER PROFESSIONAL SERVICES	0	0	40,000	0	-100%
001-519-00-3110	LEGAL SERVICES	119,047	200,000	175,000	160,000	-9%
001-519-00-3120	ENGINEERING FEES	16,881	10,000	30,000	30,000	0%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	7,500	7,200	7,200	10,000	39%
001-519-00-3200	ACCOUNTING & AUDITING	0	28,000	28,000	30,000	7%
001-519-00-3400	CONTRACTUAL SERVICES	34,780	75,000	78,000	79,000	1%
001-519-00-3405	BUILDING PERMITS	127,013	140,000	185,600	120,000	-35%
001-519-00-3410	JANITORIAL SERVICES	2,328	3,000	3,000	4,000	33%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	2,433	35,000	3,500	5,000	43%
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	55,941	0	1,430,554	0	-100%
001-519-00-3440	FIRE PROTECTION	1,753,832	1,915,774	1,915,774	2,091,722	9%
001-519-00-4100	COMMUNICATIONS SERVICES	12,584	15,000	12,000	10,000	-17%
001-519-00-4200	FREIGHT & POSTAGE	3,325	5,000	5,000	4,000	-20%
001-519-00-4300	UTILITY/ELECTRIC/WATER	17,319	21,000	21,000	15,000	-29%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	687,631	746,762	762,482	810,000	6%
001-519-00-4500	INSURANCE	151,714	150,000	188,218	235,000	25%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,448	7,000	43,901	5,000	-89%
001-519-00-4700	PRINTING & BINDING	13,067	6,500	6,500	6,500	0%
001-519-00-4800	SPECIAL EVENTS	16,129	25,000	25,000	100,000	300%
001-519-00-4900	OTHER CURRENT CHARGES	2,993	5,000	5,000	5,000	0%
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	0	3,500	3,500	0	-100%
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	0	2,300	2,300	0	-100%
001-519-00-4910	LEGAL ADVERTISING	7,216	7,500	7,500	5,000	-33%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	7,544	15,000	14,420	10,000	-31%
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	927	1,200	1,200	3,000	150%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,500	3,000	3,000	3,000	0%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	28,999	60,000	60,000	60,000	0%
	Total Operating Expenditures	3,073,151	3,487,736	5,057,649	3,801,222	-25%
CAPITAL OUTLAY						
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	29,782	0	0	0	0
	Total Capital Outlay	29,782	0	0	0	0
	Total General Government Expenditures	3,217,720	3,487,736	5,057,649	3,801,222	-25%



Police Department

It is the mission of the Belle Isle Police Department to protect the lives and property of the citizens they serve. They promote 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 and improve the quality of life of those the department is entrusted to serve. They maintain public order and the enforcement of Federal, State and Local Laws and Ordinances.



EXPENDITURES: SUMMARY - POLICE DEPARTMENT

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Personnel	2,185,603	2,503,764	2,645,570	2,891,467
Operating Expenditures	519,364	1,087,710	1,195,425	1,051,500
Capital Outlay	450,952	10,000	42,764	0
TOTAL	3,155,919	3,601,474	3,883,759	3,942,967

FY 2023/2024 CAPITAL OUTLAY DETAILS

NONE	-
TOTAL	-

STAFFING

POSITIONS	2021/2022	2022/2023	2023/2024
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Lieutenant	1	1	1
Sergeant	3	3	3
Corporal	2	2	2
Police Officer	14	14	14
Administrative Assistant	1	1	1
Community Service Officer/Code Enforcement	2	2	2
Crossing Guard	4	5	5
TOTAL	29	30	30

EXPENDITURES: DETAIL - POLICE DEPARTMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	% CHG
PERSONNEL						
001-521-00-1200	REGULAR SALARIES & WAGES	1,322,426	1,523,852	1,523,852	1,760,467	16%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	30,026	59,400	42,000	77,220	84%
001-521-00-1215	HOLIDAY PAY	44,265	30,000	47,000	75,000	60%
001-521-00-1220	LONGEVITY PAY	5,250	6,000	6,000	7,750	29%
001-521-00-1400	OVERTIME PAY	66,025	20,000	34,000	25,000	-26%
001-521-00-1500	INCENTIVE PAY	13,149	18,500	18,500	15,000	-19%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	46,916	0	153,704	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	25,100	33,600	33,600	33,600	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	11,964	12,700	12,700	29,000	128%
001-521-00-1530	BILINGUAL PAY	0	3,900	3,900	4,550	17%
001-521-00-2100	FICA/MEDICARE TAXES	115,457	130,658	144,860	155,110	7%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	229,750	278,754	278,754	346,270	24%
001-521-00-2300	HEALTH INSURANCE	243,312	345,000	310,000	320,000	3%
001-521-00-2310	DENTAL & VISION INSURANCE	7,987	12,000	9,800	10,000	2%
001-521-00-2320	LIFE INSURANCE	6,083	7,400	6,900	8,500	23%
001-521-00-2330	DISABILITY INSURANCE	17,893	22,000	20,000	24,000	20%
	Total Personnel	2,185,603	2,503,764	2,645,570	2,891,467	9%
OPERATING EXPENDITURES						
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	33,105	61,000	155,770	150,000	-4%
001-521-00-3110	LEGAL SERVICES	8,085	8,000	8,000	8,000	0%
001-521-00-3120	NEW HIRE EXPENSES	3,260	3,000	3,000	3,000	0%
001-521-00-3405	RED LIGHT CAMERA FEES	167,295	336,000	270,000	336,000	24%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	70,000	0	53,500	0
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	0	100,000	64,550	0	-100%
001-521-00-3410	JANITORIAL SERVICES	2,592	3,000	3,000	3,500	17%
001-521-00-4000	TRAVEL & PER DIEM	543	5,000	5,000	7,000	40%
001-521-00-4100	COMMUNICATIONS SERVICES	24,789	28,000	28,000	35,000	25%
001-521-00-4110	DISPATCH SERVICE	62,320	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	195	2,000	2,000	2,000	0%
001-521-00-4300	UTILITY/ELECTRIC/WATER	4,306	5,000	5,000	5,000	0%
001-521-00-4410	RENTALS & LEASES - VEHICLES	39,869	200,000	200,000	220,000	10%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,498	3,500	3,500	3,500	0%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	4,388	10,000	10,000	10,000	0%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,959	4,500	4,500	6,500	44%
001-521-00-4700	PRINTING & BINDING	3,227	3,500	3,500	3,500	0%
001-521-00-4800	COMMUNITY PROMOTIONS	973	3,000	3,000	3,000	0%
001-521-00-4900	OTHER CURRENT CHARGES	3,259	3,000	3,000	3,000	0%
001-521-00-4910	LEGAL ADVERTISING	100	1,000	1,000	1,000	0%
001-521-00-4920	MARINE EXPENSES	6,812	8,000	8,000	10,000	25%
001-521-00-4921	PD GRANT EXPENDITURES	4,396	0	0	0	0
001-521-00-5100	OFFICE SUPPLIES	2,024	4,000	4,000	0	-100%
001-521-00-5200	OPERATING SUPPLIES	15,655	6,000	6,000	10,000	67%
001-521-00-5205	COMPUTER AND SOFTWARE	4,116	25,710	99,830	10,000	-90%
001-521-00-5210	UNIFORMS	32,465	12,000	12,000	10,000	-17%
001-521-00-5230	FUEL EXPENSE	69,475	60,000	85,000	70,000	-18%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	0	10,800	10,800	8,000	-26%
001-521-00-5245	RADIOS	0	17,000	1,000	0	-100%
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	11,804	15,200	111,480	0	-100%
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	4,431	0	0	0	0
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,389	1,500	1,500	2,000	33%
001-521-00-5500	TRAINING - POLICE	4,034	5,000	9,995	5,000	-50%
	Total Operating Expenditures	519,364	1,087,710	1,195,425	1,051,500	-12%
CAPITAL OUTLAY						
001-521-00-6400	CAPITAL - EQUIPMENT	20,777	10,000	19,090	0	-100%
001-521-00-6410	CAPITAL - RADIOS	15,601	0	0	0	0
001-521-00-6417	CAPITAL - VEHICLES	393,149	0	0	0	0

EXPENDITURES: DETAIL - POLICE DEPARTMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2021/2022	BUDGET 2022/2023	BUDGET 2022/2023	2023/2024	
001-521-00-6418	CAPITAL - VESSELS	21,425	0	23,674	0	-100%
	Total Capital Outlay	450,952	10,000	42,764	0	-100%
	Total Police Department Expenditures	3,155,919	3,601,474	3,883,759	3,942,967	2%



Public Works

The Public Works Department is responsible for the maintenance of all City buildings, parks, boat ramps, city-owned streets and signs, right-of-ways, sidewalks, landscaping, urban forestry and the protection and maintenance of lakes and storm drainage systems within the City.



EXPENDITURES: SUMMARY - PUBLIC WORKS

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Personnel	148,391	283,884	283,884	373,040
Operating Expenditures	445,454	543,100	492,255	540,600
Capital Outlay	554,376	1,118,700	496,491	0
TOTAL	1,148,221	1,945,684	1,272,630	913,640

FY 2023/2024 CAPITAL OUTLAY DETAILS				
NONE				-
TOTAL				-

STAFFING				
POSITIONS	2021/2022	2022/2023	2023/2024	
Public Works Director	1	1	1	
Public Works Foreman	0	0	1	
Public Works Senior Technician	1	1	0	
Public Works Technician	3	4	4	
TOTAL	5	6	6	

EXPENDITURES: DETAIL - PUBLIC WORKS

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	% CHG
PERSONNEL						
001-541-00-1200	REGULAR SALARIES & WAGES	103,484	185,399	185,399	245,614	32%
001-541-00-1400	OVERTIME PAY	0	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	7,795	14,221	14,221	18,828	32%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	15,745	29,664	29,664	39,298	32%
001-541-00-2300	HEALTH INSURANCE	18,990	49,000	49,000	62,000	27%
001-541-00-2310	DENTAL & VISION INSURANCE	427	1,300	1,300	2,100	62%
001-541-00-2320	LIFE INSURANCE	474	900	900	1,200	33%
001-541-00-2330	DISABILITY INSURANCE	1,476	2,900	2,900	3,500	21%
	Total Personnel	148,391	283,884	283,884	373,040	31%
OPERATING EXPENDITURES						
001-541-00-3100	PROFESSIONAL SERVICES	10,800	500	500	500	0%
001-541-00-3140	TEMPORARY LABOR	12,987	0	0	0	0
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	127	3,600	8,000	13,000	63%
001-541-00-3400	CONTRACTUAL SERVICES	12,538	11,000	11,000	12,000	9%
001-541-00-3420	LANDSCAPING SERVICES	53,435	78,000	41,000	41,000	0%
001-541-00-4000	TRAVEL & PER DIEM	905	1,000	1,000	1,000	0%
001-541-00-4100	COMMUNICATIONS SERVICES	4,015	3,000	5,500	6,000	9%
001-541-00-4300	UTILITY/ELECTRIC/WATER	106,335	120,000	120,000	120,000	0%
001-541-00-4410	RENTALS & LEASES - VEHICLES	2,915	82,000	45,000	42,000	-7%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	370	5,000	5,000	5,000	0%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	13,786	22,000	10,000	25,000	150%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	8,058	10,000	27,626	15,000	-46%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	38,239	42,000	42,000	42,000	0%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	627	3,500	3,500	2,500	-29%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	26,549	30,000	30,000	35,000	17%
001-541-00-4690	URBAN FORESTRY	126,682	105,000	105,000	125,000	19%
001-541-00-4700	PRINTING & BINDING	0	0	0	3,000	0
001-541-00-4900	OTHER CURRENT CHARGES	25	0	0	0	0
001-541-00-5200	OPERATING SUPPLIES	5,824	7,500	7,500	12,000	60%
001-541-00-5210	UNIFORMS	1,194	2,500	2,500	3,600	44%
001-541-00-5220	PROTECTIVE CLOTHING	433	1,500	1,500	2,000	33%
001-541-00-5230	FUEL EXPENSE	8,712	6,000	9,000	12,000	33%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	10,157	5,000	12,629	7,500	-41%
001-541-00-5250	COLLEGE TUITION REIMBURSEMENT	0	0	0	8,000	0
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	82	1,500	1,500	1,500	0%
001-541-00-5500	TRAINING	659	2,500	2,500	6,000	140%
	Total Operating Expenditures	445,454	543,100	492,255	540,600	10%
CAPITAL OUTLAY						
001-541-00-6200	CIP - BUILDINGS	0	40,000	34,367	0	-100%
001-541-00-6320	CIP - RESURFACING & CURBING	345,623	453,000	31,000	0	-100%
001-541-00-6330	CIP - SIDEWALKS	89,539	500,000	316,362	0	-100%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	2,485	0	6,905	0	-100%
001-541-00-6375	CIP - FENCING	5,074	0	0	0	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	81,155	97,000	45,000	0	-100%
001-541-00-6385	CIP - CLOCK TOWER	0	28,700	29,896	0	-100%
001-541-00-6420	CIP - TRAFFIC CALMING	30,500	0	0	0	0
001-541-00-6430	CAPITAL - EQUIPMENT	0	0	32,961	0	-100%
	Total Capital Outlay	554,376	1,118,700	496,491	0	-100%
	Total Public Works Department Expenditures	1,148,221	1,945,684	1,272,630	913,640	-28%



**Non-
Departmental**

Non-Departmental accounts for the payment of City bonds and the interdepartmental transfers between funds.

EXPENDITURES: SUMMARY - NON-DEPARTMENTAL

GENERAL FUND (FUND 001)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Debt Service	370,459	262,000	262,000	265,000
TOTAL	370,459	262,000	262,000	265,000

TRANSFERS				
None				0
TOTAL				0

EXPENDITURES: DETAIL - NON-DEPARTMENTAL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	% CHG
	DEBT SERVICE					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	258,227	204,000	204,000	211,000	3%
001-584-00-7200	BOND DEBT - INTEREST	112,232	58,000	58,000	54,000	-7%
	Total Debt Service	370,459	262,000	262,000	265,000	1%
	Total Non-Departmental Expenditures	370,459	262,000	262,000	265,000	1%
	TRANSFERS					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	250,000	0	0	0
	Total Transfers	0	250,000	0	0	0



CITY OF BELLE ISLE, FLORIDA • 2023-2024 ADOPTED BUDGET

Section Four

OTHER FUNDS

The Transportation Impact Fee Fund is a special revenue fund to account for collected impact fees on new development which are restricted for transportation related improvements.



**Transportation
Impact Fee
Fund**

FUND 102

Overview

Fund 102 Transportation Impact Fee Fund

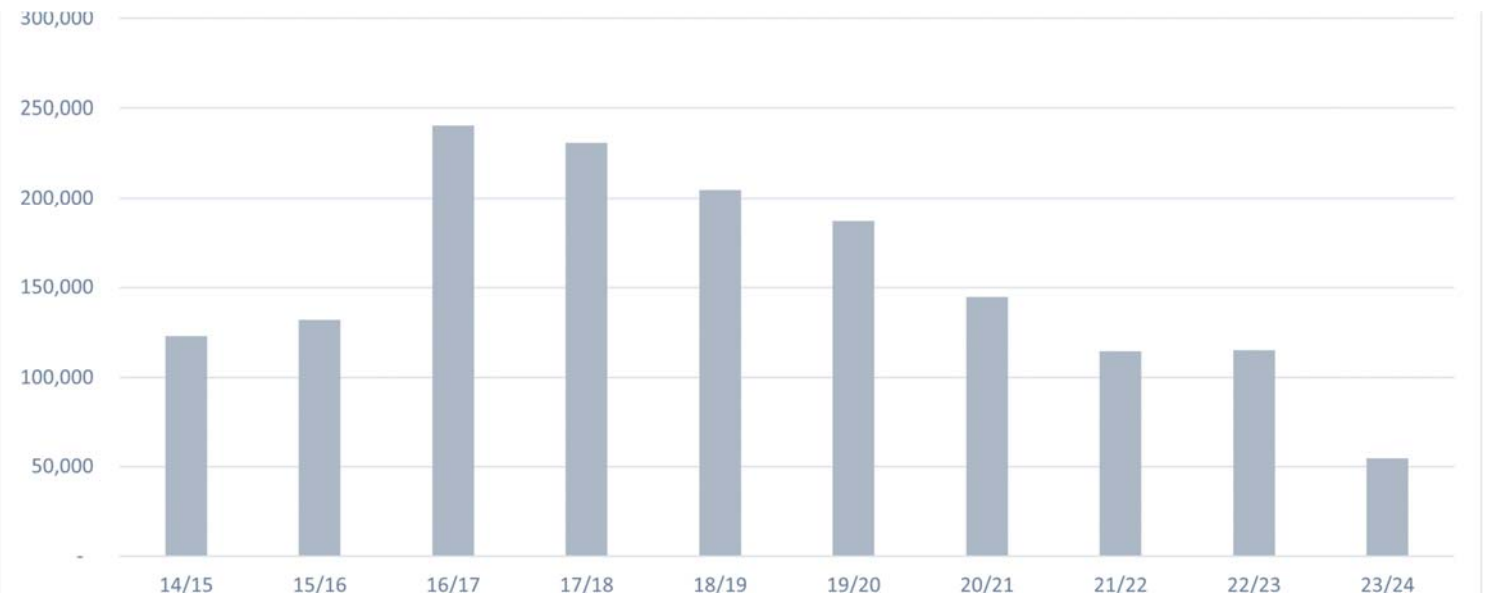
2023-2024 Outlook

Transportation Impact Fee Fund revenues are projected to be minimal as no impact fees are expected to be collected this fiscal year.

Transportation Impact Fee Fund expenditures are expected to be \$65,000 to hire a traffic consultant to plan improvements on Hoffner, Judge, and Daetwyler. This was originally budgeted in FY 22-23 but was not completed.

The Ending Fund Balance of the Transportation Impact Fee Fund is expected to decrease 71% due to no impact fees anticipated while the City still plans for traffic improvements. At September 30, 2024, the projected ending fund balance is \$54,688.

ENDING FUND BALANCE



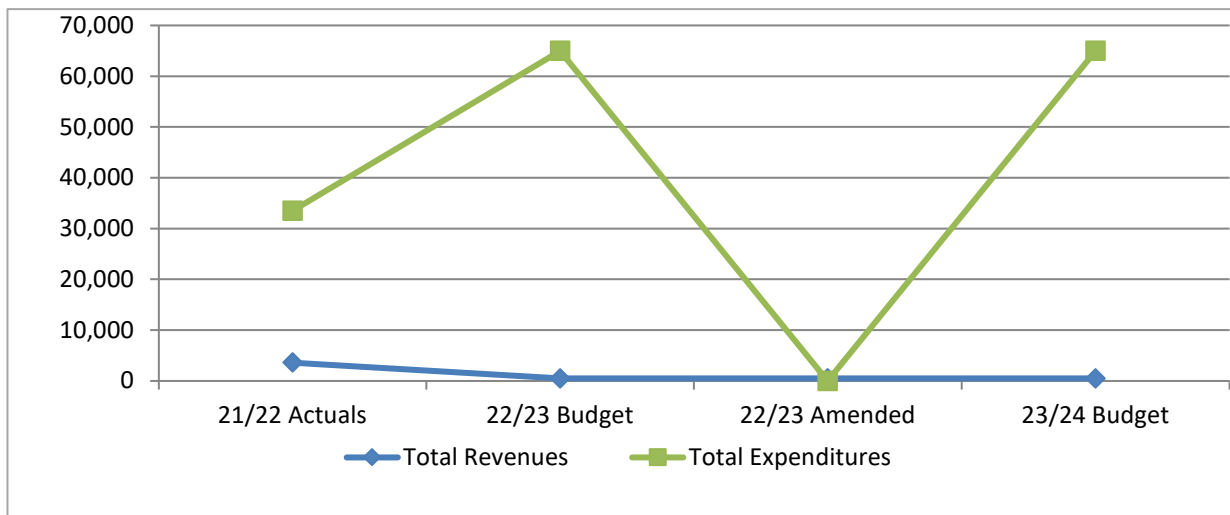
BUDGET: SUMMARY

TRANSPORTATION IMPACT FEE FUND (FUND 102)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	144,638	110,788	114,757	119,188
REVENUES				
Ad Valorem Taxes	0	0	0	0
Local Option, Use, & Fuel Taxes	0	0	0	0
Utility and Services Taxes	0	0	0	0
Local Business Taxes	0	0	0	0
Permits, Fees, & Special Assessments	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	3,619	500	500	500
Total Revenues	3,619	500	500	500
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In				
	148,257	111,288	115,257	119,688
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	65,000	0	65,000
Capital Outlay	33,500	0	0	0
Debt Service	0	0	0	0
Total Expenditures	33,500	65,000	0	65,000
Transfers Out	0	0	0	0
Ending Fund Balance	114,757	46,288	115,257	54,688
Total Expenditures, Transfers Out, & Ending Fund Balance				
	148,257	111,288	115,257	119,688

FY 2023/2024 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0



BUDGET: DETAIL

TRANSPORTATION IMPACT FEE FUND (FUND 102)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Beginning Fund Balance	144,638	110,788	114,757	119,188	4%
REVENUES						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	2,862	0	0	0	0
102-361-100	INTEREST - TRANSPORTATION IMPACT	757	500	500	500	0%
	Total Revenues	3,619	500	500	500	0%
Total Beginning Fund Balance, Revenues, & Transfers In		148,257	111,288	115,257	119,688	
EXPENDITURES						
102-541-00-3100	PROFESSIONAL SERVICES	0	65,000	0	65,000	0
102-541-00-6425	CIP - ROADWAY IMPROVEMENTS	33,500	0	0	0	0
	Total Expenditures	33,500	65,000	0	65,000	0
	Ending Fund Balance	114,757	46,288	115,257	54,688	-53%
Total Expenditures, Transfers Out, & Ending Fund Balance		148,257	111,288	115,257	119,688	

The Stormwater Fund is a special revenue fund to account for stormwater management operations and related capital improvements.

Stormwater management includes all conveyance systems, outfalls, basins, swales, engineering, and NPDES reporting.



FUND 103

Overview

Fund 103 Stormwater Fund

2023-2024 Outlook

Stormwater Fund revenues are projected to be 6% lower than FY 22-23 due to the ARPA revenue that was recorded in FY 22-23. The Stormwater service charge increased from \$130/ERU to \$135/ERU which is collected as a non-ad valorem assessment on tax bills.

Stormwater Fund expenditures are expected to decrease 30% which is also due to ARPA expenditures recorded in FY 22-23.

The Ending Fund Balance of the Stormwater Fund is projected to continue to be negative at September 30, 2024 by \$557,565.

ENDING FUND BALANCE



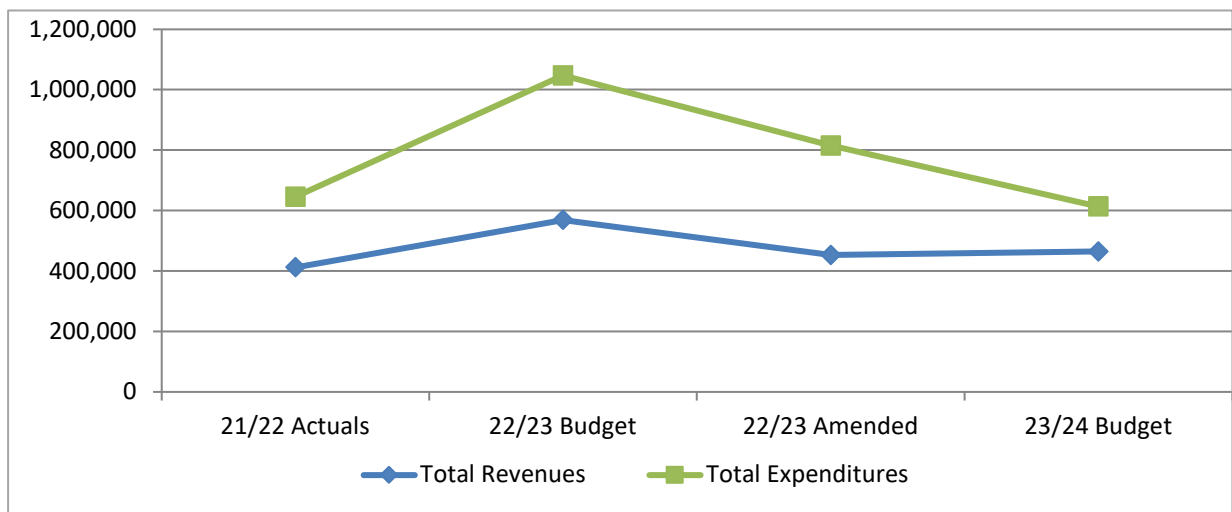
BUDGET: SUMMARY

STORMWATER FUND (FUND 103)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	219,341	678,228	-13,969	-407,841
REVENUES				
Ad Valorem Taxes	0	0	0	0
Local Option, Use, & Fuel Taxes	0	0	0	0
Utility and Services Taxes	0	0	0	0
Local Business Taxes	0	0	0	0
Permits, Fees, & Special Assessments	0	0	0	0
Intergovernmental	0	45,000	65,541	0
Charges for Services	411,665	425,344	425,344	463,506
Fines and Forfeitures	0	0	0	0
Miscellaneous	758	98,625	500	500
Total Revenues	412,423	568,969	491,385	464,006
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	631,764	1,247,197	477,416	56,165
EXPENDITURES				
Personnel	158,445	232,354	232,354	275,730
Operating Expenditures	186,208	243,500	434,386	325,000
Capital Outlay	301,080	571,250	160,000	13,000
Debt Service	0	0	0	0
Total Expenditures	645,733	1,047,104	826,740	613,730
Transfers Out	0	0	0	0
Ending Fund Balance	-13,969	200,093	-349,324	-557,565
Total Expenditures, Transfers Out, & Ending Fund Balance	631,764	1,247,197	477,416	56,165

FY 2023/2024 CAPITAL OUTLAY DETAILS

CIP - CAPITAL IMPROVEMENTS	Trimble Park Aeration System	13,000
TOTAL		13,000



BUDGET: DETAIL

STORMWATER FUND (FUND 103)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Beginning Fund Balance	219,341	678,228	-13,969	-407,841	2820%
REVENUES						
103-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 103	0	0	0	0	0
103-331-110	FEMA REIMBURSEMENT - STATE - FUND 103	0	0	0	0	0
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	0	0	65,541	0	-100%
103-334-360	STATE RESILIENCY GRANT	0	45,000	0	0	0
103-343-900	SERVICE CHARGE - STORMWATER	411,665	425,344	425,344	463,506	9%
103-361-100	INTEREST - STORMWATER	758	500	500	500	0%
103-369-908	OC NAV BOARD REIMBURSEMENTS	0	98,125	0	0	0
	Total Revenues	412,423	568,969	491,385	464,006	-6%
Total Beginning Fund Balance, Revenues, & Transfers In		631,764	1,247,197	477,416	56,165	
EXPENDITURES						
103-541-00-1200	REGULAR SALARIES & WAGES	113,221	159,000	159,000	188,621	19%
103-541-00-2100	FICA/MEDICARE TAXES	8,661	12,164	12,164	14,430	19%
103-541-00-2200	RETIREMENT CONTRIBUTIONS	16,832	25,440	25,440	30,179	19%
103-541-00-2300	HEALTH INSURANCE	17,407	32,000	32,000	38,000	19%
103-541-00-2310	DENTAL & VISION INSURANCE	454	1,000	1,000	1,300	30%
103-541-00-2320	LIFE INSURANCE	526	750	750	900	20%
103-541-00-2330	DISABILITY INSURANCE	1,344	2,000	2,000	2,300	15%
103-541-00-3100	PROFESSIONAL SERVICES	0	75,000	22,690	0	-100%
103-541-00-3110	LEGAL SERVICES - STORMWATER FUND	0	3,000	0	0	0
103-541-00-3120	ENGINEERING FEES	127,565	50,000	90,000	140,000	56%
103-541-00-3430	NPDES	9,104	15,000	8,500	10,000	18%
103-541-00-3450	LAKE CONSERVATION	13,666	25,000	9,500	25,000	163%
103-541-00-4600	REPAIRS & MAINTENANCE	35,873	75,000	288,936	150,000	-48%
103-541-00-4900	OTHER CURRENT CHARGES	0	500	14,760	0	-100%
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	0	473,125	160,000	13,000	-92%
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	301,080	98,125	0	0	0
	Total Expenditures	645,733	1,047,104	826,740	613,730	-26%
Transfers						
103-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	0	0
	Total Transfers Out	0	0	0	0	0
	Ending Fund Balance	-13,969	200,093	-349,324	-557,565	60%
Total Expenditures, Transfers Out, & Ending Fund Balance		631,764	1,247,197	477,416	56,165	

The Law Enforcement Education Fund is a special revenue fund to account for revenues received pursuant to Florida Statutes, which imposes a \$2.00 court cost against persons convicted for violations of criminal statutes. Funds must be used to educate and train law enforcement personnel.



**Law Enforcement
Education Fund**



FUND 104

Overview

Fund 104 Law Enforcement Education Fund

2023-2024 Outlook

Law Enforcement Education Fund revenues are projected to increase 25% due to the increase in Judgements & Fines from \$3,000 to \$4,000.

Law Enforcement Education Fund expenditures will increase from \$6,000 to \$20,000 for training.

The Ending Fund Balance of the Law Enforcement Education Fund is expected to decrease 80% due to continuing to spend down the fund balance on police training.

ENDING FUND BALANCE



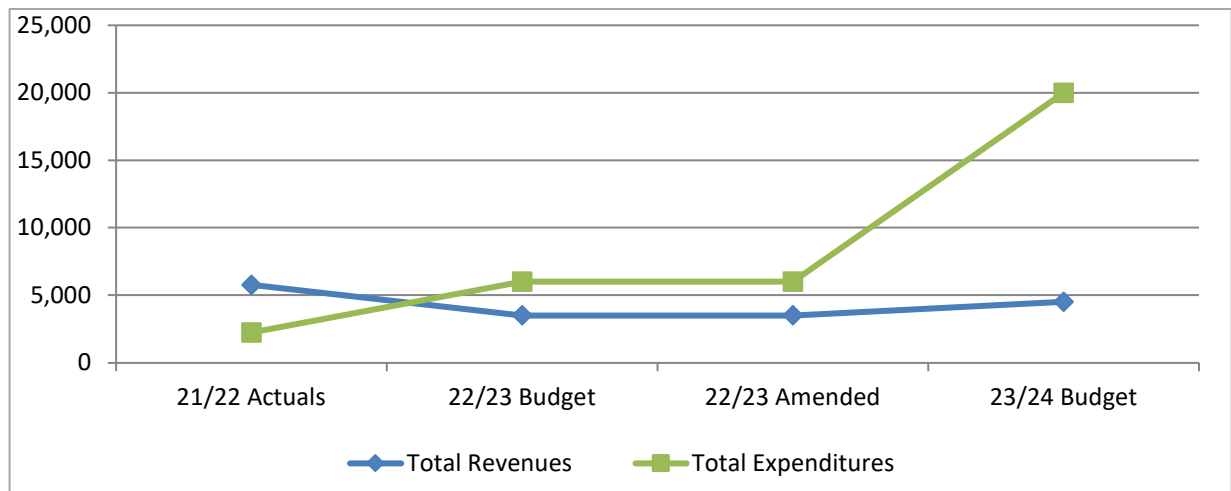
BUDGET: SUMMARY

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	15,995	11,995	19,524	22,824
REVENUES				
Ad Valorem Taxes	0	0	0	0
Local Option, Use, & Fuel Taxes	0	0	0	0
Utility and Services Taxes	0	0	0	0
Local Business Taxes	0	0	0	0
Permits, Fees, & Special Assessments	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	5,012	3,000	3,000	4,000
Miscellaneous	757	500	500	500
Total Revenues	5,769	3,500	3,500	4,500
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	21,764	15,495	23,024	27,324
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	2,240	6,000	6,000	20,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	2,240	6,000	6,000	20,000
Transfers Out	0	0	0	0
Ending Fund Balance	19,524	9,495	17,024	7,324
Total Expenditures, Transfers Out, & Ending Fund Balance	21,764	15,495	23,024	27,324

FY 2023/2024 CAPITAL OUTLAY DETAILS

None	
TOTAL	0



BUDGET: DETAIL

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Beginning Fund Balance	15,995	11,995	19,524	22,824	17%
REVENUES						
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	5,012	3,000	3,000	4,000	33%
104-361-100	INTEREST - EDUCATION FUND	757	500	500	500	0%
	Total Revenues	5,769	3,500	3,500	4,500	29%
Total Beginning Fund Balance, Revenues, & Transfers In		21,764	15,495	23,024	27,324	
EXPENDITURES						
104-521-00-5500	TRAINING	2,240	6,000	6,000	20,000	233%
	Total Expenditures	2,240	6,000	6,000	20,000	233%
	Ending Fund Balance	19,524	9,495	17,024	7,324	-57%
Total Expenditures, Transfers Out, & Ending Fund Balance		21,764	15,495	23,024	27,324	

The Parks Impact Fee Fund is a special revenue fund to account for collected impact fees on new development which are restricted solely for the purpose of administering, planning, acquisition, expansion and development of additional land, amenities, and facilities for public parks and recreation purposes.



**Parks Impact
Fee Fund**

FUND 105

Overview

Fund 105 Parks Impact Fee Fund

2023-2024 Outlook

Parks Impact Fee Fund is a newly created fund.

There is no budget for FY 23-24 as no impact fees are expected to be collected or spent.

ENDING FUND BALANCE



BUDGET: SUMMARY

PARKS IMPACT FEE FUND (FUND 105)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	0	0	0	0
REVENUES				
Ad Valorem Taxes	0	0	0	0
Local Option, Use, & Fuel Taxes	0	0	0	0
Utility and Services Taxes	0	0	0	0
Local Business Taxes	0	0	0	0
Permits, Fees, & Special Assessments	0	0	781	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	0	0	781	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	0	0	781	0
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	0	0	0	0
Transfers Out	0	0	0	0
Ending Fund Balance	0	0	781	0
Total Expenditures, Transfers Out, & Ending Fund Balance	0	0	781	0

FY 2023/2024 CAPITAL OUTLAY DETAILS	
None	
TOTAL	0

BUDGET: DETAIL

PARKS IMPACT FEE FUND (FUND 105)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Beginning Fund Balance	0	0	0	0	0
REVENUES						
105-324-610	IMPACT FEES - RESIDENTIAL - PARKS	0	0	781	0	-100%
105-324-620	IMPACT FEES - COMMERCIAL - PARKS	0	0	0	0	0
105-361-100	INTEREST	0	0	0	0	0
	Total Revenues	0	0	781	0	-100%
Total Beginning Fund Balance, Revenues, & Transfers In		0	0	781	0	
EXPENDITURES						
	Total Expenditures	0	0	0	0	0
	Ending Fund Balance	0	0	781	0	-100%
Total Expenditures, Transfers Out, & Ending Fund Balance		0	0	781	0	

The General Government Impact Fee Fund is a special revenue fund to account for collected impact fees on new development which are restricted solely for administering, planning, acquisition, expansion, and development of additional land, facilities, vehicles and equipment for general government facilities.



**General
Government
Impact Fee
Fund**

FUND 106

Overview

Fund 106 General Government Impact Fee Fund

2023-2024 Outlook

General Government Impact Fee Fund is a newly created fund.

There is no budget for FY 23-24 as no impact fees are expected to be collected or spent.

ENDING FUND BALANCE



BUDGET: SUMMARY

GENERAL GOVERNMENT IMPACT FEE FUND (FUND 106)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	0	0	0	0
REVENUES				
Ad Valorem Taxes	0	0	0	0
Local Option, Use, & Fuel Taxes	0	0	0	0
Utility and Services Taxes	0	0	0	0
Local Business Taxes	0	0	0	0
Permits, Fees, & Special Assessments	0	0	1,023	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	0	0	1,023	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	0	0	1,023	0
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	0	0	0	0
Transfers Out	0	0	0	0
Ending Fund Balance	0	0	1,023	0
Total Expenditures, Transfers Out, & Ending Fund Balance	0	0	1,023	0


FY 2023/2024 CAPITAL OUTLAY DETAILS	
None	
TOTAL	0

BUDGET: DETAIL

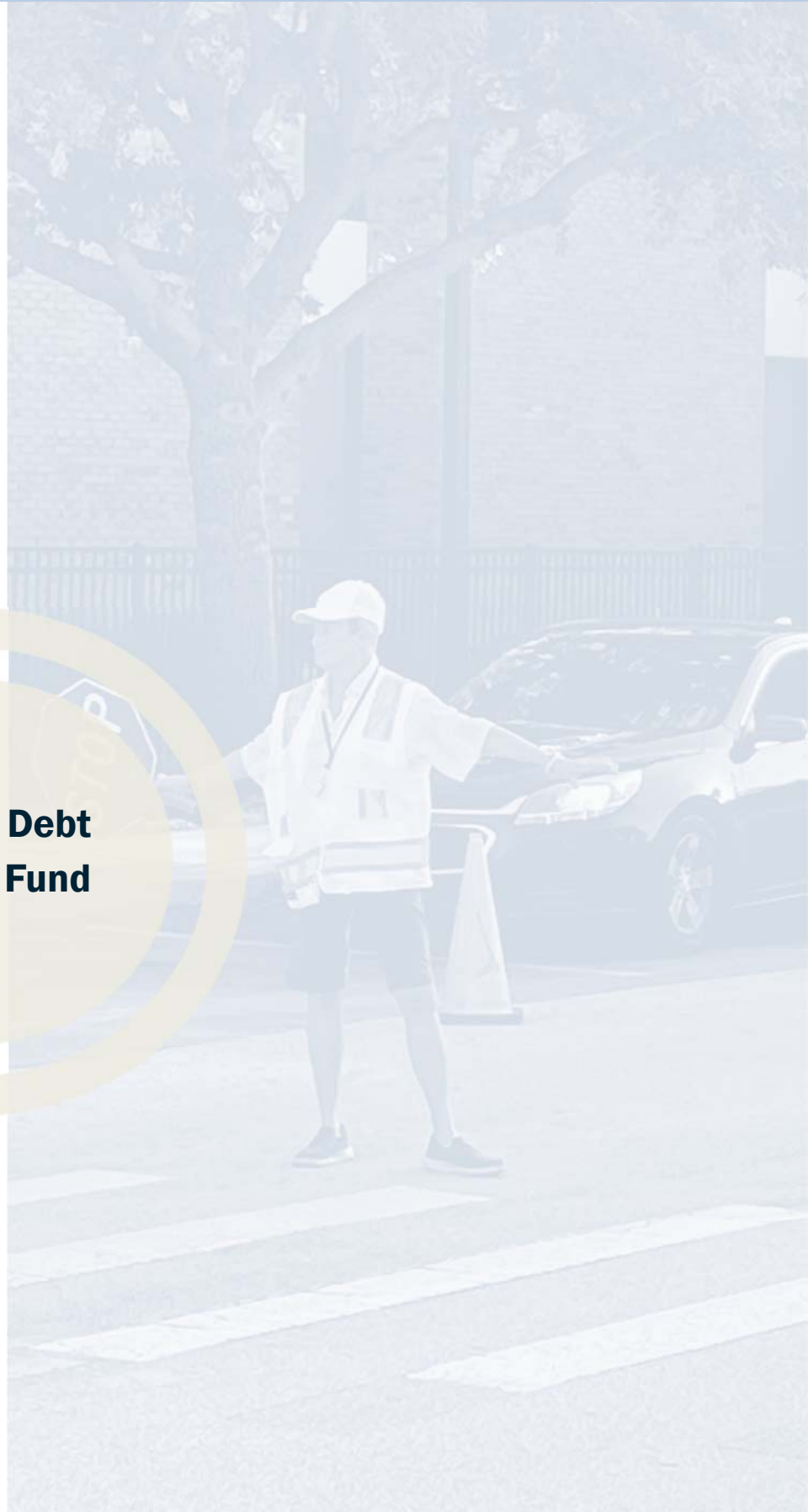
GENERAL GOVERNMENT IMPACT FEE FUND (FUND 106)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Beginning Fund Balance	0	0	0	0	0
REVENUES						
106-324-910	IMPACT FEES - RESIDENTIAL - GEN GOV FACI	0	0	1,023	0	-100%
106-324-920	IMPACT FEES - COMMERCIAL - GEN GOV FACIL	0	0	0	0	0
105-361-100	INTEREST	0	0	0	0	0
	Total Revenues	0	0	1,023	0	-100%
Total Beginning Fund Balance, Revenues, & Transfers In		0	0	1,023	0	
EXPENDITURES						
	Total Expenditures	0	0	0	0	0
	Ending Fund Balance	0	0	1,023	0	-100%
Total Expenditures, Transfers Out, & Ending Fund Balance		0	0	1,023	0	

The Charter Debt Service Fund was a debt service fund that was used to account for the lease revenue received from the Charter Schools. This fund was eliminated in FY 22-23 as the debt was removed from the City with the new lease agreement with the Charter School.



**Charter Debt
Service Fund**



Overview

Fund 201 Charter Debt Service Fund

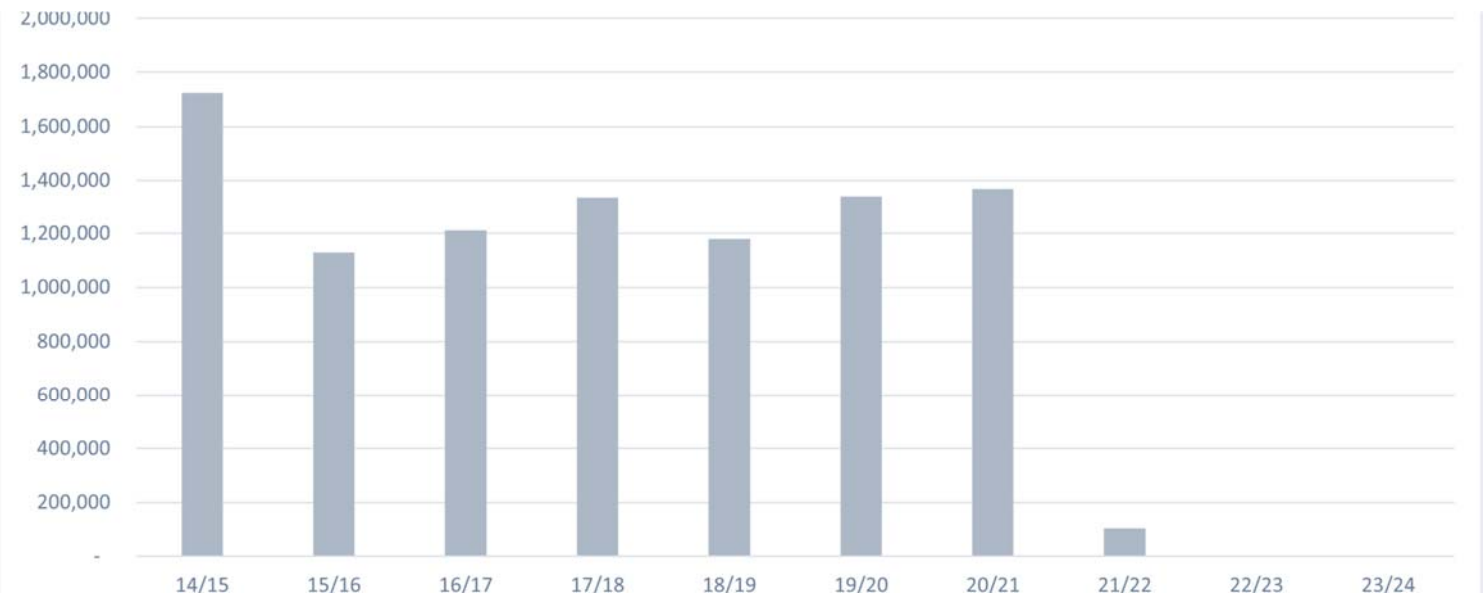
2023-2024 Outlook

The Charter Debt Service Fund has no budget for FY 23-24 as the fund was eliminated due to the new lease agreement and the payoff of the City’s debt by the Charter School. This Fund is only included due to prior year activity.

The new rent revenue amount that the City receives from the Charter School is recorded in the General Fund.



ENDING FUND BALANCE



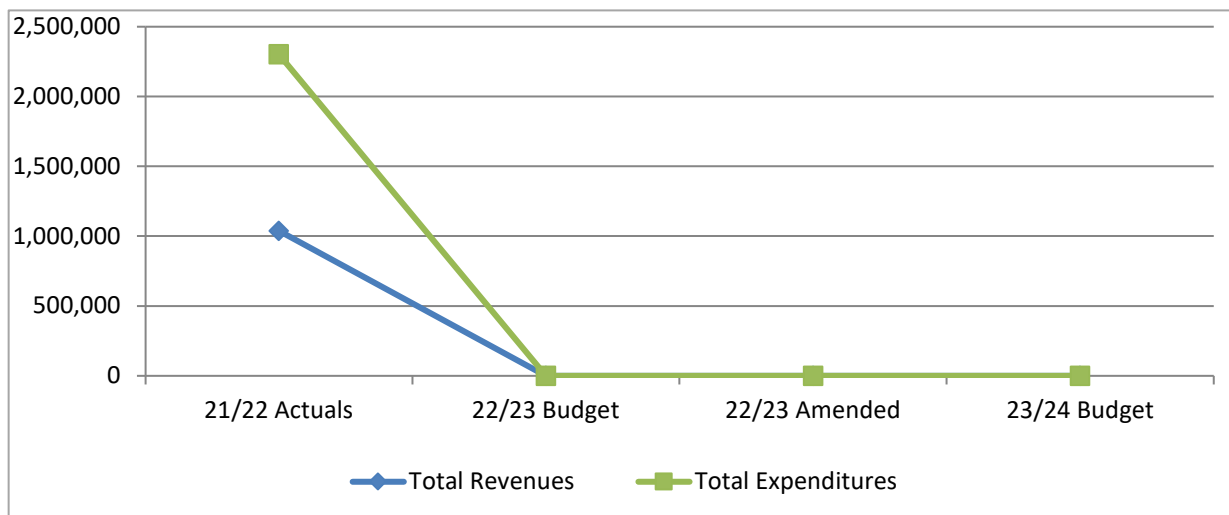
BUDGET: SUMMARY

CHARTER DEBT SERVICE FUND (FUND 201)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	1,367,799	0	104,058	0
REVENUES				
Ad Valorem Taxes	0	0	0	0
Local Option, Use, & Fuel Taxes	0	0	0	0
Utility and Services Taxes	0	0	0	0
Local Business Taxes	0	0	0	0
Permits, Fees, & Special Assessments	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	1,038,187	0	0	0
Total Revenues	1,038,187	0	0	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In				
	2,405,986	0	104,058	0
EXPENDITURES				
Personnel	102,576	0	0	0
Operating Expenditures	43,460	0	0	0
Capital Outlay	544,635	0	0	0
Debt Service	1,611,257	0	0	0
Total Expenditures	2,301,928	0	0	0
Transfers Out	0	0	104,058	0
Ending Fund Balance	104,058	0	0	0
Total Expenditures, Transfers Out, & Ending Fund Balance				
	2,405,986	0	104,058	0

FY 2023/2024 CAPITAL OUTLAY DETAILS

None	
TOTAL	0



BUDGET: DETAIL

CHARTER DEBT SERVICE FUND (FUND 201)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Beginning Fund Balance	1,367,799	0	104,058	0	-100%
REVENUES						
201-361-100	INTEREST - CHARTER FUND	4,259	0	0	0	0
201-362-000	RENT REVENUE	1,033,608	0	0	0	0
201-369-900	MISCELLANEOUS REVENUE	320	0	0	0	0
	Total Revenues	1,038,187	0	0	0	0
Transfers						
201-381-000	TRANSFERS IN FROM GENERAL FUND 001	0	0	0	0	0
	Total Transfers In	0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		2,405,986	0	104,058	0	
EXPENDITURES						
201-569-00-1200	REGULAR SALARIES & WAGES	74,206	0	0	0	0
201-569-00-2100	FICA/MEDICARE TAXES	5,677	0	0	0	0
201-569-00-2200	RETIREMENT CONTRIBUTIONS	11,580	0	0	0	0
201-569-00-2300	HEALTH INSURANCE	9,592	0	0	0	0
201-569-00-2310	DENTAL & VISION INSURANCE	317	0	0	0	0
201-569-00-2320	LIFE INSURANCE	348	0	0	0	0
201-569-00-2330	DISABILITY INSURANCE	856	0	0	0	0
201-569-00-3100	PROFESSIONAL SERVICES - CHARTER	13,442	0	0	0	0
201-569-00-3110	LEGAL SERVICES - CHARTER	225	0	0	0	0
201-569-00-4600	MAINTENANCE - CHARTER SCHOOL	29,793	0	0	0	0
201-569-00-6210	CIP - CHARTER ROOF	12,301	0	0	0	0
201-569-00-6320	CIP - HVAC REPLACEMENT	532,334	0	0	0	0
201-569-00-7100	PRINCIPAL	195,000	0	0	0	0
201-569-00-7200	INTEREST	503,022	0	0	0	0
201-569-00-7400	PAYMENT TO ESCROW AGENT	913,235	0	0	0	0
	Total Expenditures	2,301,928	0	0	0	0
TRANSFERS						
201-569-00-9100	TRANSFER TO GENERAL FUND 001	0	0	104,058	0	-100%
	Total Transfers	0	0	104,058	0	-100%
	Ending Fund Balance	104,058	0	0	0	0
Total Expenditures, Transfers Out, & Ending Fund Balance		2,405,986	0	104,058	0	

The Capital Equipment Replacement Fund was created to account for the replacement of capital equipment throughout the City.



**Capital Equipment
Replacement Fund**

Overview

Fund 301 Capital Equipment Replacement Fund

2023-2024 Outlook

The Capital Equipment Replacement Fund has no activity budgeted for FY 23-24 as the City works on a plan for the use of this Fund. There is \$13,673 remaining in the Fund Balance.

ENDING FUND BALANCE



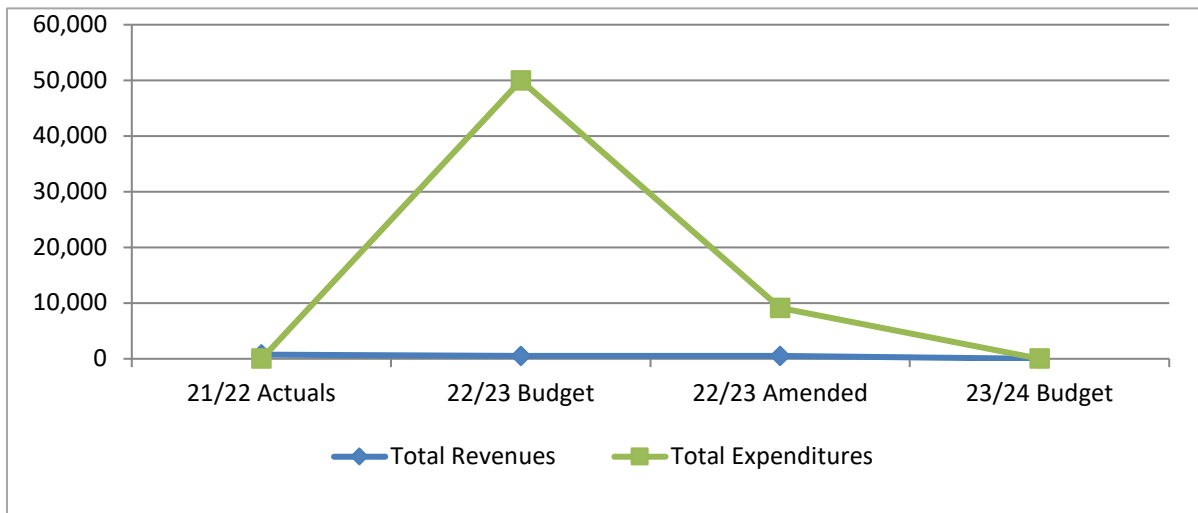
BUDGET: SUMMARY

CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	19,016	19,516	19,773	13,673
REVENUES				
Ad Valorem Taxes	0	0	0	0
Local Option, Use, & Fuel Taxes	0	0	0	0
Utility and Services Taxes	0	0	0	0
Local Business Taxes	0	0	0	0
Permits, Fees, & Special Assessments	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	757	500	500	0
Total Revenues	757	500	500	0
Transfers In	0	250,000	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	19,773	270,016	20,273	13,673
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	50,000	9,100	0
Debt Service	0	0	0	0
Total Expenditures	0	50,000	9,100	0
Transfers Out	0	0	0	0
Ending Fund Balance	19,773	220,016	11,173	13,673
Total Expenditures, Transfers Out, & Ending Fund Balance	19,773	270,016	20,273	13,673

FY 2023/2024 CAPITAL OUTLAY DETAILS

None	
TOTAL	0



BUDGET: DETAIL

CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Beginning Fund Balance	19,016	19,516	19,773	13,673	-31%
REVENUES						
301-361-100	INTEREST - CAP EQUIP REPL FUND	757	500	500	0	-100%
	Total Revenues	757	500	500	0	-100%
Transfers						
301-381-000	TRANSFER IN FROM GENERAL FUND 001	0	250,000	0	0	0
301-381-103	TRANSFER FROM STORMWATER FUND 103	0	0	0	0	0
	Total Transfers In	0	250,000	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		19,773	270,016	20,273	13,673	
EXPENDITURES						
301-541-00-6430	CAPITAL - PUBLIC WORKS EQUIPMENT	0	50,000	9,100	0	-100%
	Total Expenditures	0	50,000	9,100	0	-100%
	Ending Fund Balance	19,773	220,016	11,173	13,673	22%
Total Expenditures, Transfers Out, & Ending Fund Balance		19,773	270,016	20,273	13,673	

The Capital Improvement Revenue Note 2020 Project Fund was established to account for the use of the proceeds of the Capital Improvement Revenue Note, Series 2020, for the acquisition of land and the construction of improvements as allowed by the Note. The City used this fund to purchase the Bank of America building at 6003 Hansel Avenue.



**Capital
Improvement
Revenue Note
2020 Project Fund**



FUND 303

Overview

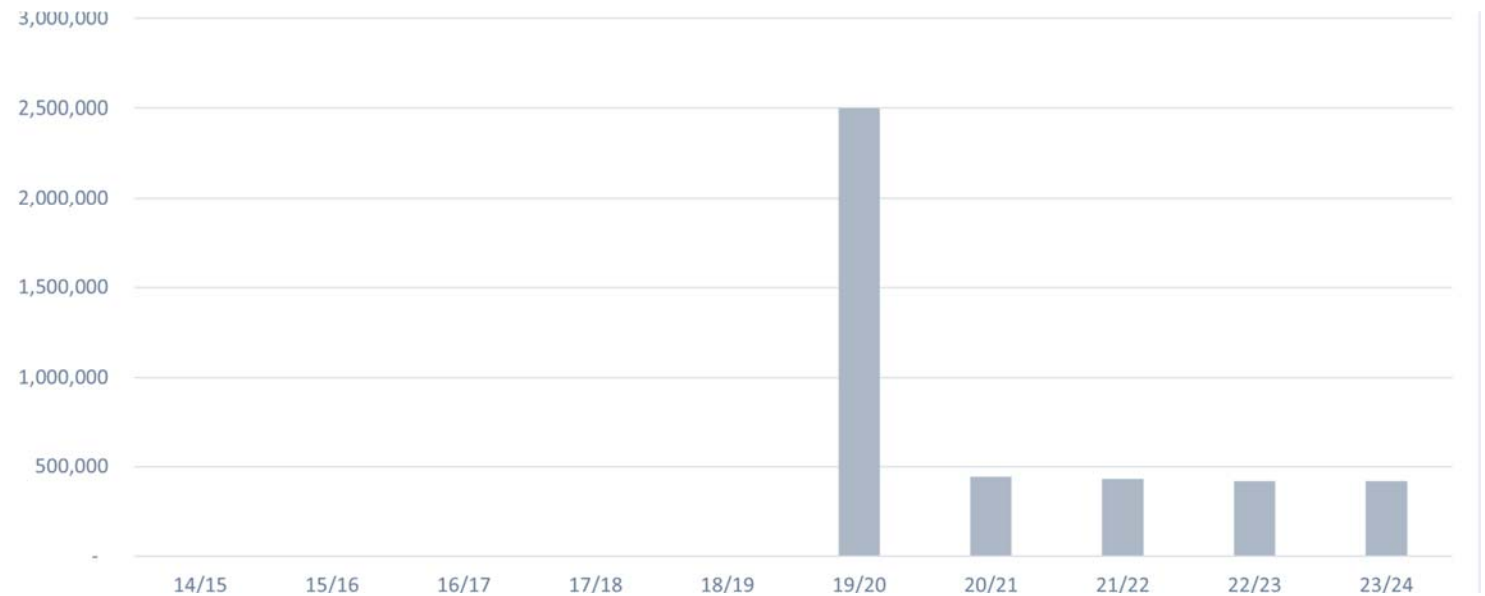
Fund 303 Capital Improvement Revenue Note Fund

2023-2024 Outlook

In the Capital Improvement Revenue Note Project Fund, there will not be any additional revenue budgeted; however, the City still has \$419,656 to spend of the bond proceeds. The proceeds were to be spent by September 25, 2023; however, the City was granted an extension to spend the proceeds by December 31, 2023. The City is working on spending this on stormwater improvements and the FY 23-24 Budget will be amended to reflect this.

The Ending Fund Balance of the Capital Improvement Revenue Note Project Fund at September 30, 2024 will be \$0.

ENDING FUND BALANCE



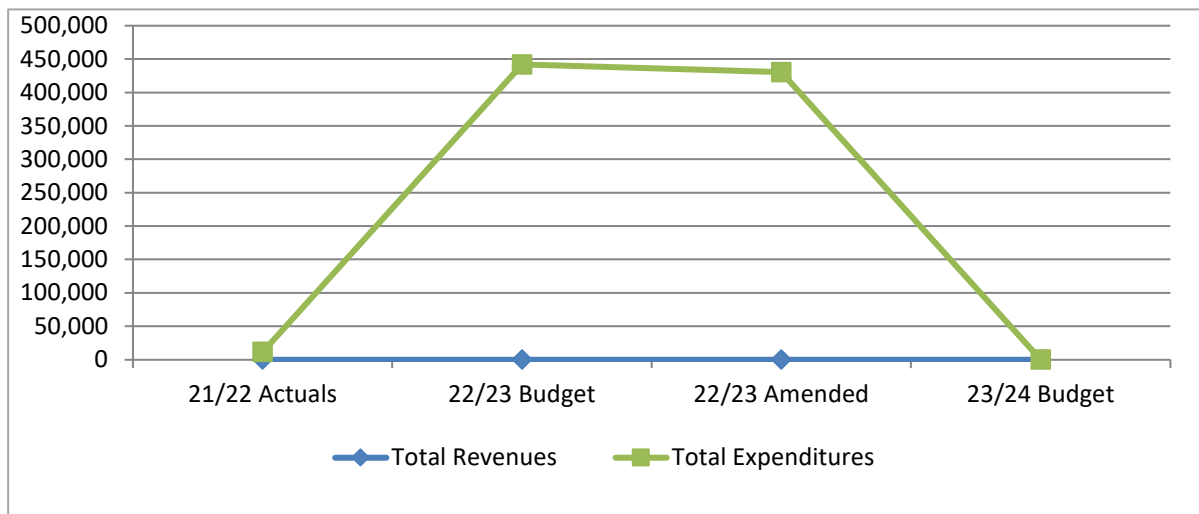
BUDGET: SUMMARY

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJ FUND

	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024
Beginning Fund Balance	442,101	442,101	430,441	0
REVENUES				
Ad Valorem Taxes	0	0	0	0
Local Option, Use, & Fuel Taxes	0	0	0	0
Utility and Services Taxes	0	0	0	0
Local Business Taxes	0	0	0	0
Permits, Fees, & Special Assessments	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	0	0	0	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	442,101	442,101	430,441	0
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	11,660	442,101	10,785	0
Debt Service	0	0	0	0
Total Expenditures	11,660	442,101	10,785	0
Transfers Out	0	0	0	0
Ending Fund Balance	430,441	0	419,656	0
Total Expenditures, Transfers Out, & Ending Fund Balance	442,101	442,101	430,441	0

FY 2023/2024 CAPITAL OUTLAY DETAILS

NONE	-
TOTAL	-



BUDGET: DETAIL

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJ FUND

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	BUDGET 2023/2024	(from PFY Amended) % CHG
	Beginning Fund Balance	442,101	442,101	430,441	0	-100%
REVENUES						
	Total Revenues	0	0	0	0	0
	Transfers					
	Total Transfers In	0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		442,101	442,101	430,441	0	
EXPENDITURES						
303-517-00-3100	PROFESSIONAL SERVICES - FUND 303	11,660	0	10,785	0	-100%
303-517-00-6100	CIP - LAND PURCHASE	0	442,101	0	0	0
303-517-00-6300	CIP - STORMWATER PROJECTS	0	0	0	0	0
	Total Expenditures	11,660	442,101	10,785	0	-100%
	Ending Fund Balance	430,441	0	419,656	0	-100%
Total Expenditures, Transfers Out, & Ending Fund Balance		442,101	442,101	430,441	0	



CITY OF BELLE ISLE, FLORIDA • 2023-2024 ADOPTED BUDGET

Section Five

CAPITAL / CIP

Capital Outlay Details

2023-2024

CAPITAL OUTLAY DETAILS

FY 23-24

GENERAL FUND (001)			
None			
<i>Total General Fund</i>			<u>\$ -</u>

TRANSPORTATION IMPACT FUND (102)			
None			
<i>Total Transportation Impact Fund</i>			<u>\$ -</u>

STORMWATER FUND (103)			
CIP - Capital Improvements	103-541-00-6300	Trimble Park Aeration System	13,000
<i>Total Stormwater Fund</i>			<u>\$ 13,000</u>

CAPITAL EQUIPMENT REPLACEMENT FUND (301)			
None			
<i>Total Capital Equipment Replacement Fund</i>			<u>\$ -</u>

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND (303)			
None			
<i>Total Cap Improv Rev Note 2020 Project Fund</i>			<u>\$ -</u>

Total All Funds			\$ 13,000
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Note: Most capital outlay expenditures have been funded using ARPA funds. These expenditures will be added to the budget via a budget amendment once the expenditure has been made and will offset ARPA revenue.

Five Year Capital Improvement Plan (CIP)

FY 23-24 to FY 27-28

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FY 23-24 THROUGH FY 27-28

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