

BUDGET WORKSHOP



**CITY COUNCIL WORKSHOP
FISCAL YEAR 2022-2023**

**PRELIMINARY OPERATING
AND CAPITAL BUDGET**

**THURSDAY, AUGUST 11, 2022
5:30 PM**

ROBERT FRANCIS, CITY MANAGER

Budget Process



- Council Goal Setting
 - 25% Reserve
 - Prepare for 2024
 - ✦ Belle Isle Centennial
 - ✦ Update City's Comprehensive Plan
 - ✦ Plan for Major Transportation Improvements
- Sidewalk Improvements
- Traffic Enforcement

Budget Process



Budget Committee

- Draft Budget presented to Budget Committee
- Budget Committee
 - District 1 - Nate Davenport
 - District 2 - Jackie Hoevenaar, Secretary
 - District 3 - Thad Taylor, Chair
 - District 4 - Kevin Pierre
 - District 5 - Greg Platt
 - District 6 - Nash Shook, Vice-Chair
 - District 7 - Ralph Yarborough
- Budget Committee held 2 workshops
- Recommended moving forward to Council

Council Workshops

- Council Workshops
 - August 11
 - August 18 - 6:00 PM
- Public Hearings
 - September 6 - 6:30 PM (1st Public Hearing)
 - September 20 – 6:30 PM (2nd Public Hearing)
 - September 20 Budget Adoption
- October 1st – New Fiscal Year Begins



The budget process started in June with the city staff receiving guidance from the City Council on goals for next year during a workshop.

Budget Development

Assumptions

- Based on Council Goals/Direction
- 95% Collection Rate
- No GF Millage Increase
 - ✦ 4.4018/\$1,000 AdV
 - ✦ 14th Year
- City receives 2nd round of ARPA Funds
- Maintain 25% Reserve
- Planning Year
 - Centennial
 - Comprehensive Plan
 - Traffic Improvements (Vehicles & Pedestrians)



The General Fund provides approximately 86% of the total operating budget for all governmental funds.

Budget Development

Assumptions

- **Salary Increases**
 - 4% BIPD (Police Pay Plan)
 - 4% COLA Non-uniform Employees
 - 1% Merit Non-Uniform Employees
- **Partnering w/Orange County on Stormwater & Transportation Projects**
- **Cornerstone Charter Academy**
 - Fund is closed due to CCA taking the debt
 - Some Admin costs transferred to GF
 - \$450,000 Rent Payment

ARPA Funds



Through ARPA, the City has been able to restore some of its lost revenues and complete infrastructure projects.

- Use of ARPA Funds
- GF Projects
 - Restore Lost GF Revenues
 - Fill Staffing shortages
 - Park Development
- Stormwater Infrastructure
- Street Paving
- Sidewalks



FY 2022-2023 Budget

All Funds

Total Funds -
\$15.3 million

General Fund –
86% of Total
Funds
(\$13.2 million)

FUNDS	REVENUES		EXPENDITURES	
	FY 21/22 AMENDED	FY 22/23 PROPOSED	FY 21/22 AMENDED	FY 22/23 PROPOSED
General Fund	11,931,633	13,177,192	11,931,633	13,177,192
Transportation Impact Fee Fund	150,388	111,288	150,388	111,288
Stormwater Fund	1,562,192	1,247,197	1,562,192	1,247,197
LE Education Fund	17,995	15,495	17,995	15,495
Charter Debt Service Fund	2,393,940	0	2,393,940	0
Equipment Replacement Fund	19,516	270,016	19,516	270,016
2020 Bond Project Fund	442,101	442,101	442,101	442,101
TOTALS	16,517,765	15,263,289	16,517,765	15,263,289

Overview, of the preliminary budget for FY22-23
for all funds compared to the
FY21-22 amended budget
(Beginning Fund Balance & Revenues)

General Fund



The General Fund is the main operating fund for the City.

- Total Assessed Value (All property) (OCPA)
 - FY22-23 \$957,891,012
 - FY21-22 \$881,194,409
 - 9% increase
 - 4.4018 Millage Rate

Revenues



Total Operating Revenues \$9,992,192 million

- 14% over last year
- \$1.8 million (ARPA)
- \$4.05 million AdV (9% increase)
- \$450,000 CCA Rent

REVENUES	FY 21/22 AMENDED	FY 22/23 PROPOSED
Ad Valorem Taxes	3,684,899	4,005,622
Other Taxes	432,500	444,601
Licenses and Permits	524,900	545,000
Intergovernmental	2,690,237	3,306,445
Charges for Services	663,336	707,524
Fines and Forfeitures	462,500	462,500
Miscellaneous Revenue	275,005	520,500
TOTAL REVENUES	8,733,377	9,992,192

Expenses



Total Operating Expenses \$9,805,562

- 14% over last year
- \$262,000 Debt Service
- \$250,000 Transfer to Equipment Replacement Fund

EXPENDITURES	FY 21/22 AMENDED	FY 22/23 PROPOSED
Governing Board (Executive and Legislative)	54,300	31,250
Administration (Administration, Finance, Planning)	562,526	739,418
General Government	3,286,785	3,487,736
Police	3,261,869	3,601,474
Public Works	1,350,523	1,945,684
Debt Service	238,000	262,000
Transfers	0	250,000
TOTAL EXPENSES AND TRANSFERS OUT	8,754,003	10,317,562

General Fund Departmental Highlights



Legislative

- Combined Travel/Per Diem
- Combined Dues

Finance

- Wages (70/30)
- Finance tech
- FT Planner
- PT to FT Receptionist
- Wage Adjustments for 2-Employees

General Government

Legal

- Council Attorney
- P&Z Attorney
- Police Attorney
- Lobbyist

Audit moved from Finance to General Govt

Contract Services (GoGov & Comp Plan Consultant)

Social Media Services

BING (8-elected officials @ \$7,500)

Police – Law Enforcement



Police

- Four (4) new officers
- Tech Support (new contract)
- Red Light Camera (four (4) additional)
- License Plate Readers
- Vehicle Leases
- Radios
- Capital Equipment (new server)

Public Works



- 2 New Employees (1 vacant) (70/30)
- Vehicle Leases
 - ✦ New Crew Truck
 - ✦ Bucket Truck
 - ✦ Dump Truck
- Urban Forestry Decrease
- PW Building Improvements
 - ✦ Pole Barn
 - ✦ New Garage Doors
- Sidewalks City-Wide
- Parks
 - ✦ Delia Beach Sidewalk and Deck
 - ✦ Play Equipment
- Tower Clock at Hoffner/Conway
- Paving
 - ✦ District 3
 - Derine Way
 - Stafford Dr
 - Pam Cir
 - Dewayne Dr
 - ✦ District 5
 - Barby Ln
 - Indian Dr
 - Seminole Dr
 - Willoughby Ln
 - Frontage Rd
 - Warren Park Rd

Transfers



To Equipment Replacement Fund
\$250,000

Transportation Impact Fund



- **Operating Revenues**
 - Beginning Fund Balance \$100,788
- **Operating Expenses**
 - Traffic consultant \$65,000

Stormwater Fund



- **Beginning Fund Balance** **\$678,288**
- **Operating Revenue** **\$568,969**
 - Non-Ad Valorem Assessment
 - ✦ \$130/ERU
 - ✦ ERU – Equivalent Residential Unit
 - ✦ 1 ERU = 4,087 sf
 - ✦ Average Impervious area of a developed residential lot
 - ✦ Not updated since 2005
 - Charges for Services \$425,344 (increase of \$20,000 over last year)
 - \$98,125 anticipated from NAV Board for Barby Lane Project
 - State Grant for Vulnerability Assessment \$45,000 (60%)

Stormwater Fund cont'd



- **Operating Expenses - Total \$1.047 million**
 - Wages (70/30)
 - Professional Services \$75,000 (Vulnerability Assessment)
 - ✦ Identifies risk of flooding and risks from other weather events
 - ✦ Needed for future funding from state Resiliency Program
 - Project
 - ✦ LCERA Lake Lot System
 - ✦ Seminole/Daetwyler System
 - ✦ Barby Lane System
 - ✦ St. Partin Pipe Replacement

Capital Equipment Replacement Fund



- **Beginning Fund Balance** **\$19,516**
- Operating Revenues
 - Transfer from General Fund \$250,000
- Operating Expenses
 - Chipper Replacement \$50,000

Capital Improvement Program



- 5 Year Plan updated annually
- Any major improvement to City Facilities or Infrastructure
- Prolongs useful life
- Projects may be multi-year or one-time

GENERAL FUND	
Paving in District 3 and District 5	453,000
Gene Polk Park (Delia Beach) Sidewalk & Deck	45,000
Sidewalk Replacement (City-Wide)	500,000
Park Equipment	52,000
PW Warehouse Improvements	40,000
Refurbish City Tower Clock (at BI Commons)	28,700
TOTAL	\$1,118,700

STORMWATER FUND	
LCERA Lake Lot Drainage	325,000
Seminole/Daetwyler Drainage	25,000
Barby Lane Upgrade	196,250
St. Partin Pipe Replacement	25,000
TOTAL	\$571,250

CAPITAL IMPROVEMENT 2020 BOND PROJECT FUND	
Land Purchase – TBD	442,101
TOTAL	\$442,101

Budget Workshop



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QUESTIONS?