

CENTENNIAL ART WORK BY VICKI LITTELL



ADOPTED BUDGET

FISCAL YEAR 2024-2025

CITY OF BELLE ISLE, FLORIDA



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CITY OF BELLE ISLE, FLORIDA

Adopted Budget

Fiscal Year 2024-2025



Table of Contents

Section One—Introduction

Budget Message	1
City Council and City Officials	8
Mission and Vision	9
City Profile	10
Strategic Plan	11
Budget Process	12
Community at a Glance	13
Organizational Chart	14
Fund Structure	15

Section Two—Budget Summary

All Funds Budget Summary—FY 24/25	16
All Funds Budget Summary	17
All Funds Revenue Summary	18
All Funds Expenditures Summary	20
All Funds Change in Fund Balance	22
All Funds Debt Service	23

Section Three—General Fund

General Fund Overview	24
General Fund Budget Summary	25
General Fund Revenue Summary	26
General Fund Revenue Detail	29
General Fund Expenditures Summary	31
General Fund Expenditures Detail	35
Departments	39
Legislative	40
Executive Mayor	43
Finance, Administration, and Planning	46
General Government	49
Police Department	52
Public Works	56
Non-Departmental	59

Section Four—Other Funds

Transportation Impact Fee Fund	62
Stormwater Fund	66
Law Enforcement Education Fund	70
Parks Impact Fee Fund	74
General Government Impact Fee Fund	78
Charter School Debt Service Fund	82
Capital Equipment Replacement Fund	86
Capital Improvement Revenue Note 2020 Fund	90

Section Five—Capital/CIP

Capital Outlay Details	94
Five Year Capital Improvement Plan (CIP)	95



CITY OF BELLE ISLE, FLORIDA · 2024-2025 ADOPTED BUDGET

Section One

INTRODUCTION

City of Belle



1600 Nela Ave. Belle Isle, FL 32809
 407.851.7730 | FAX : 407.240.2222

August 6, 2024

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

We are pleased to submit the FY 2024/2025 Proposed Annual Budget and Capital Improvement Program in accordance with the City Charter. This budget is based on the direction provided by the 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 the best place to live, work, and play for our community.

Over the past year, the city has continued to progress, emphasizing the repairing and replacing of sidewalks throughout the city, landscaping efforts, stormwater maintenance, construction of the new police boat dock, and upgrades to our City Hall and Police station. The city is in the process of a Stormwater Utility Rate Study, updating our Comprehensive Plan, and enjoying the city's 2024 Centennial Celebrations.

This budget represents a balanced budget for the upcoming fiscal year and maintains the current level of service to the community. 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 fund expenditures. The General Fund ending fund balance is \$1,780.834 in this proposed budget. This fund balance equates to 18.9% of revenues, which is lower than the 25% recommended by the Budget Committee. Also, in this draft budget is a 35% increase in fire protection due to the proposed 0.6 millage increase by Orange County.

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

The budget represents the official organizational plan by which city policies, priorities, and programs are implemented. It also 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.

Belle Isle's fiscal year is from October 1st through September 30th. The city has seven governmental funds – the general fund, five special revenue funds, and one capital project fund. 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.

The general fund provides approximately 96% of the total operating budget for all governmental funds. The total proposed city budget (all funds), including reserves, is \$13,403,339.

As an overview, here is the proposed budget for FY 24/25 for all funds compared to the FY 23/24 budget:

FUNDS	FY23/24	FY 24/25
General Fund	11,384,101	12,869,505
Transportation Impact Fee Fund	119,688	128,226
Stormwater Fund	56,165	358,698
LE Education Fund	27,324	29,923
Parks Impact Fee Fund	0	781
Gen Govt Impact Fee Fund	0	1,023
Equipment Replacement Fund	13,673	15,183
TOTALS	11,600,951	13,403,339

THE BUDGET PROCESS

With the Council's goals for the upcoming year, departments prepared their budgets and reviewed them with the finance director. Then the finance director put together a draft proposed budget and discussed it with the City Manager. The proposed budget was given to the budget committee for review in June. They are responsible for reviewing and making recommendations regarding the annual operating budget and capital expenditures as proposed by the City Manager.

The following individuals serve on the committee:

- District 1: Nate Davenport
- District 2: Jackie Hoeveraar (Secretary)
- District 3: Nash Shook (Chair)
- District 4: Kevin Pierre
- District 5: Kirk Leff
- District 6: John Evertsen
- District 7: Vacant

The Budget Committee held a meeting on July 12, 2024, to review the final proposed draft budget. They approved the final draft budget with changes. The budget was given to the Council before the August 6th budget workshop.

The 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 6th and August 22nd (if necessary). Then, the city will hold two public hearings on the budget, which are scheduled this year for September 3rd and September 17th. 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. Belle Isle received over \$3.6 million in ARPA funding. All funds must be obligated by the end of 2024 and spent by the end of 2026.

GENERAL FUND – FUND 001

The **General Fund** is the primary operating fund for the city. 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 24/25 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 \$1,109,529,596, a 6.1% increase from \$1,045,718,431. The total budgeted ad valorem revenue is \$4,639,731, an increase of 6.1% from last year’s ad valorem revenue of \$4,372,891. 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 increase 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 new 5-year contract for the solid waste and recycling company. Therefore, the residential rate will stay at \$305.40 annually. 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 \$3,999,996 or 42.5% of the general fund revenues.

General Fund Revenue Breakdown

The chart below depicts the breakdown of various revenue types and compares FY 23/24 to the FY 24/25 budget (minus reserves).

REVENUES	FY 23/24 BUDGET	FY 24/25 PROPOSED
Ad Valorem Taxes	4,372,891	4,639,731
Local Option, Use, & Fuel	215,000	210,000
Utility and Services Taxes	206,000	206,500
Local Business Taxes	15,000	15,000
Permits, Fees, & Special As-	557,200	611,300
Intergovernmental	1,614,029	1,759,015
Charges for Services	766,814	766,814
Fines and Forfeitures	631,000	681,000
Miscellaneous Revenue	507,249	517,181
TOTAL REVENUES	8,885,183	9,406,541

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 \$11,088,671 which includes a 35% increase for fire service protection.

General Fund Expense Breakdown

The chart below depicts the breakdown of expenditures by department and compares the FY 23/24 to the FY 24/25 budget.

EXPENDITURES	FY 23/24 BUDGET	FY 24/25 PROPOSED
Governing Board (Executive and Legislative)	23,450	46,570
Administration (Administration, Finance, Planning)	785,170	923,050
General Government	3,801,222	4,565,811
Police	3,942,967	4,071,803
Public Works	913,640	1,217,438
Debt Service	265,000	264,000
TOTAL EXPENDITURES	9,731,449	11,088,671

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 \$1,780,834, which is 18.9% of the budgeted revenues. While this does not achieve the budget committee’s recommendation, we will be working with the budget committee over the next several months to identify ways to increase revenue.

TRANSPORTATION IMPACT FEE FUND – FUND 102

The **Transportation Impact Fee Fund** receives revenue from traffic impact fees for new residential, commercial, and industrial development to be used solely for the purpose of administering, planning, acquisition, expansion, and development of non-site related improvements to the major roadway system determined to be needed to serve new land uses.

REVENUE

The city has no projected impact fees being collected this fiscal year; the fund has a projected beginning fund balance of \$127,726.

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 originally 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 has not yet been completed, it will carry over and be the only expense in this fund for FY 24/25.

ENDING FUND BALANCE

The projected ending fund balance is \$63,226.

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 \$135/EDU to \$140/EDU as included in the stormwater capital improvement program, resulting in anticipated revenue of \$465,612. The city is currently working with a consultant to review and update the stormwater assessment program. We are also waiting to receive the Sol Ave grant reimbursement for \$196,862 and the \$80,000 grant for a vulnerability assessment for potential flooding.

EXPENDITURES

Expenditures in the Stormwater Fund consist of the payroll cost allocation for employees who do work associated with stormwater and for all equipment and projects necessary to maintain the city's stormwater system. The total proposed expenditures for this fund is \$505,484.

ENDING FUND BALANCE

Although the city has contributed a portion of ARPA funding to the Stormwater Fund to complete projects, the fund is still struggling to recover from the impact of prior year issues with flooding and corrugated metal pipe failures. Additionally, expenditures continue to exceed revenue in this fund. The projected beginning fund balance for FY 23/24 is negative by \$106,914 and by the end of FY 24/25, we project a negative ending fund balance of \$146,786.

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 \$300 in interest for a total of \$4,300.

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 \$9,923.

PARKS IMPACT FEE FUND – FUND 105

The **Parks Impact Fee Fund** receives revenue from park impact fees to be used solely for the purpose of administering, planning, acquiring, expanding, and developing additional land, amenities, and facilities for public parks and recreation purposes.

REVENUES

There are no revenues budgeted for FY 24/25.

EXPENDITURES

There are no expenditures budgeted for FY 24/25.

ENDING FUND BALANCE

The ending fund balance is \$781.

GENERAL GOVT IMPACT FEE FUND – FUND 106

The **General Govt Impact Fee Fund** receives revenue from general government impact fees to be used solely for the purpose of administering, planning, acquiring, expanding, and developing additional land, facilities, vehicles, and equipment for general government facilities.

REVENUES

There are no revenues budgeted for FY 24/25.

EXPENDITURES

There are no expenditures budgeted for FY 24/25.

ENDING FUND BALANCE

The ending fund balance is \$1,023.

CAPITAL EQUIPMENT REPLACEMENT FUND – FUND 301

The **Capital Equipment Replacement Fund** was established by the Council in 2019; however, the use of this fund is on hold until a plan is established for its use.

REVENUES

The only revenue for this year is interest at \$200.

EXPENDITURES

There are no expenditures budgeted for FY 24/25.

ENDING FUND BALANCE

The ending fund balance is \$15,183.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

The capital program consists of a clear general summary of its contents; and a list of all capital improvements/projects that are proposed to be undertaken during the next five (5) fiscal years with an estimated cost of **\$25,404,000**. The plan may be revised and extended each year concerning capital improvements/projects still pending or in the process of construction or acquisition.

CONCLUSION

This budget has been prepared following the provisions of the City Charter, Section 5.02. It includes details and explanations of proposed budget items and a comparison of the proposed and current budgets. A copy of this budget will also be available to the media and on the city's website for examination by our citizens and the City Clerk.

Our General Fund 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 try to conserve the spending of the General Fund Reserve. This one-time restoration will **not sustain** the city in future years. We also cannot depend on the assessed values of the property in our city to continue to rise.

The Budget Committee will start discussions on revenue streams, implementation of these streams, and a plan this year, 2024. The Council discussed many goals they want to accomplish, to provide the high level of service that the citizens of Belle Isle have come to expect. There needs to be an increase in **reoccurring revenues** to achieve, maintain, and sustain those goals.

In closing, we want to thank the City 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 helping me your new City Manager, and the Department Heads for their efforts with this budget.

Respectfully,

Rick J Rudometkin
City Manager

Mayor

Nicholas Fouraker

City Council

Frank Vertolli
District 1

Holly Bobrowski
District 2

Danny Otterbacher
District 3

Jason Carson
District 4

Beth Lowell
District 5

Stan Smith
District 6

Jim Partin
District 7

City Officials

Rick Rudometkin
City Manager

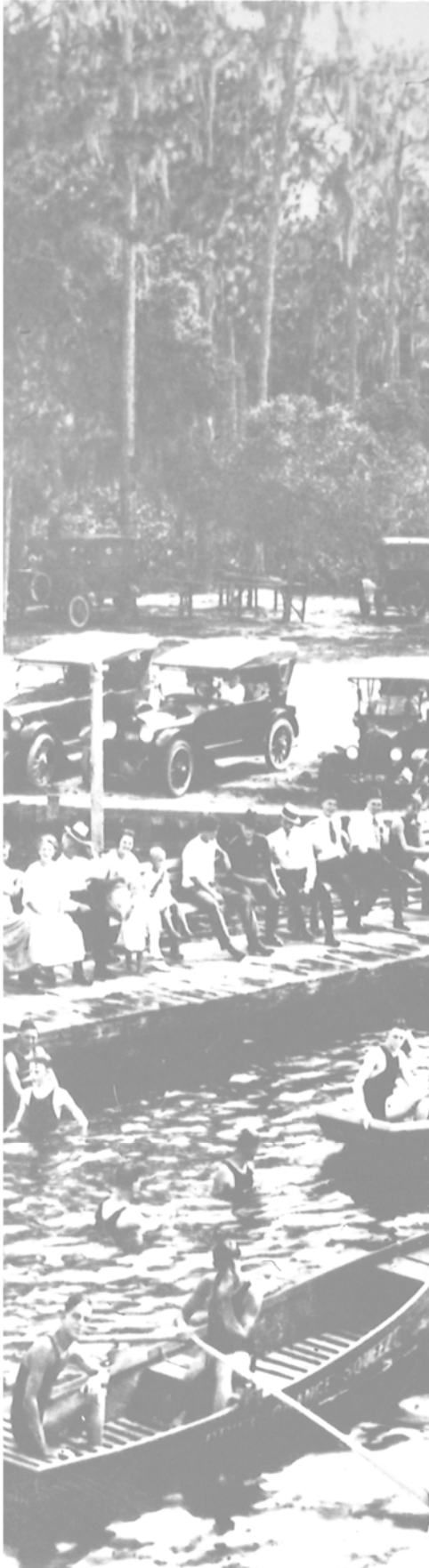
Yolanda Quiceno
City Clerk

Tracey Richardson
Finance Director

Travis Grimm
Police Chief

Phil Price
Public Works Director





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

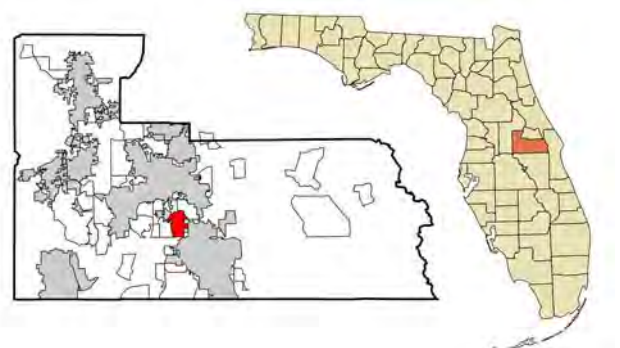
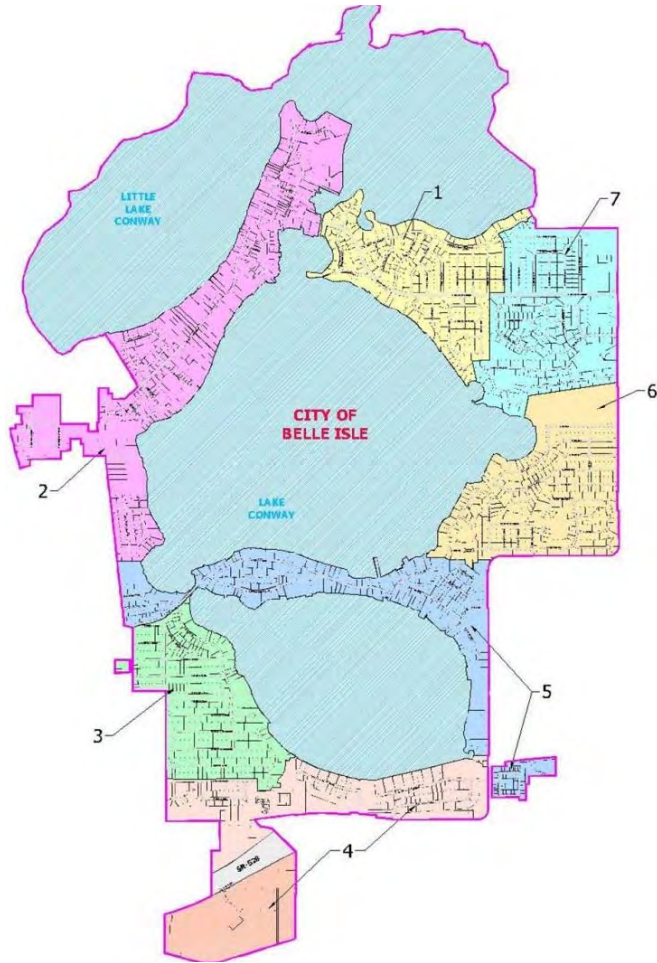
The City of Belle Isle is a residential community located in southeastern Orange County, in the heart of Central Florida and surrounding beautiful Lake Conway.

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.

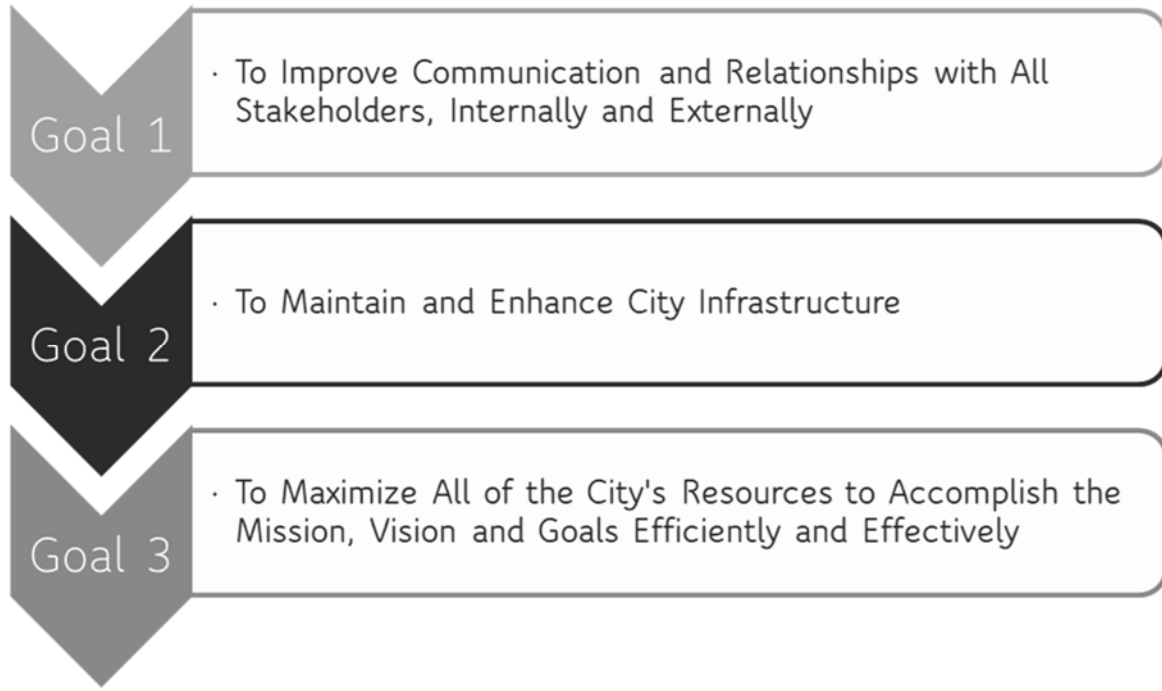
The City is 5.12 square miles in area with an estimated population of 7,239 based on the 2023 Official Population Estimate prepared by the University of Florida, Bureau of Economic & Business Research.

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

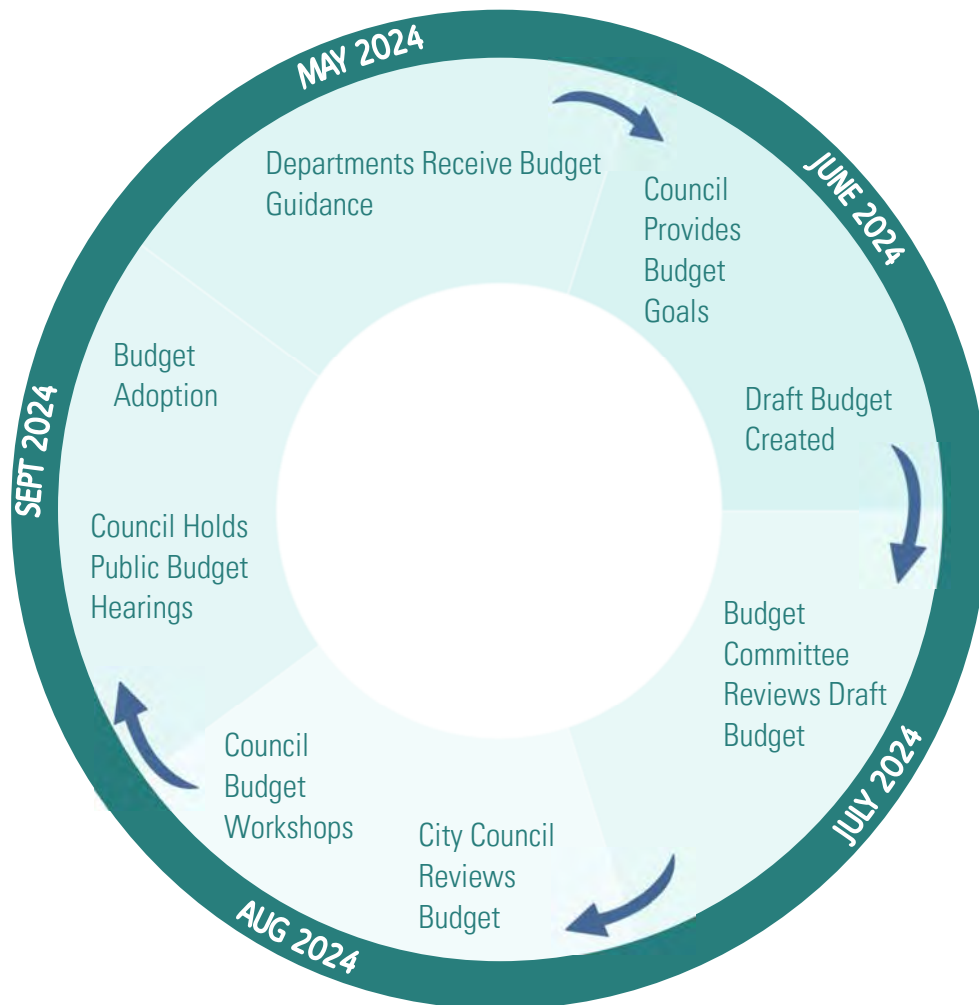
The City Council adopted a Strategic Plan in April 2020 under Resolution 20-05 which identified three (3) priority strategic goals to enhance the community.



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

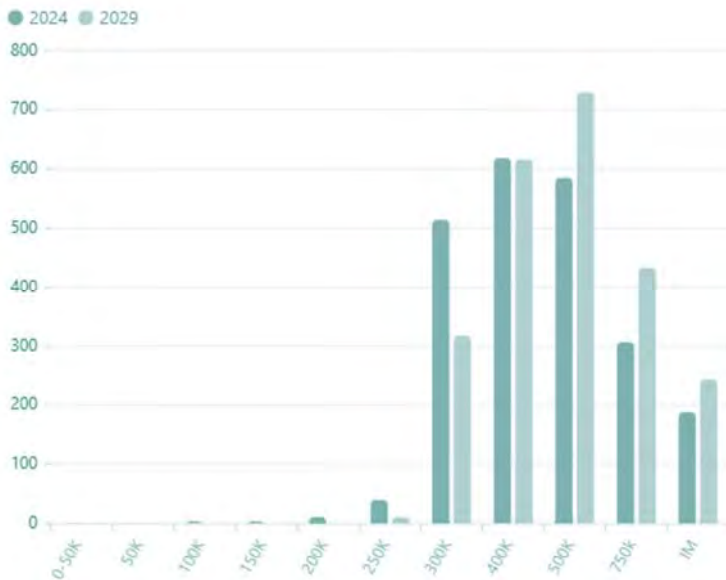
POPULATION

7,239

HOUSING



HOME VALUE DISTRIBUTION



GROWTH RATE

Growth Rate 2024-2029

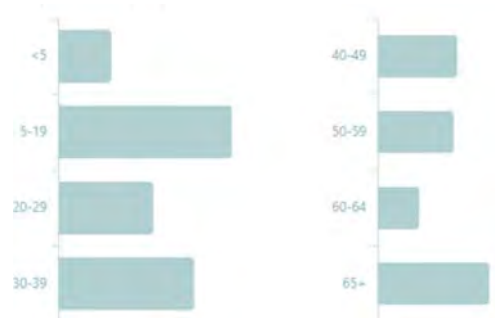


HOUSEHOLD INCOME

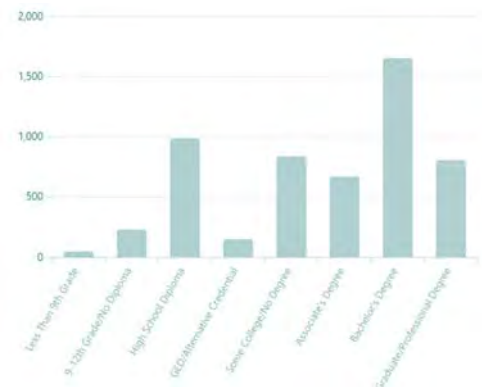
Median Household Income **\$110,239**

Per Capita Income **\$60,191**

GENDER & AGE

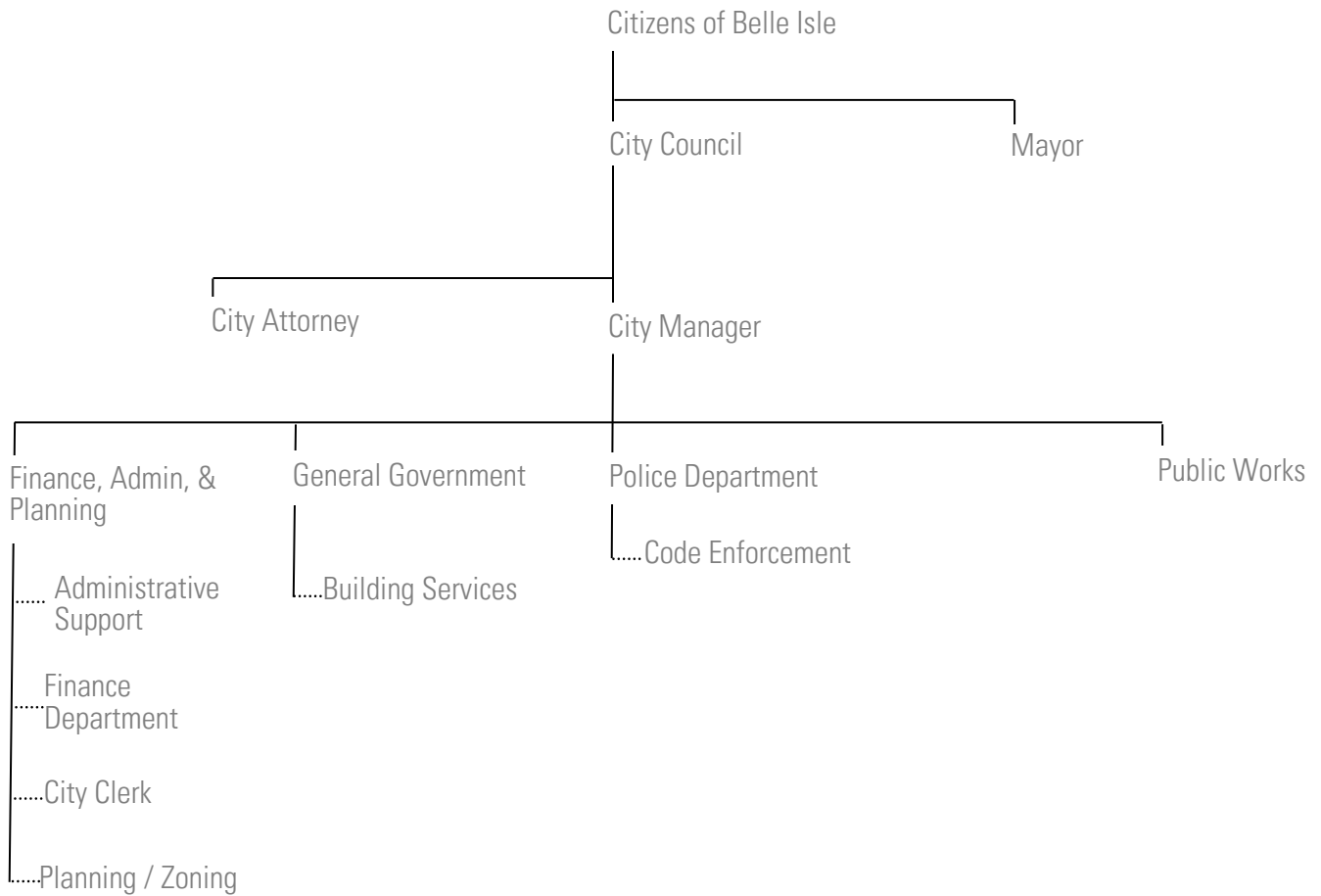


EDUCATION ATTAINMENT



* 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 · 2024-2025 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	4,639,731	0	0	0	4,639,731
Local Option, Use, & Fuel Taxes	210,000	0	0	0	210,000
Utility and Services Taxes	206,500	0	0	0	206,500
Local Business Taxes	15,000	0	0	0	15,000
Permits, Fees, & Special Assessments	611,300	0	0	0	611,300
Intergovernmental Revenue	1,759,015	0	0	0	1,759,015
Charges for Services	766,814	465,612	0	0	1,232,426
Fines & Forfeitures	681,000	4,000	0	0	685,000
Miscellaneous Revenue	517,181	800	0	200	518,181
Total Revenues	9,406,541	470,412	0	200	9,877,153
Transfers In	0	0	0	0	0
Fund Balances/Reserves	3,462,964	48,239	0	14,983	3,526,186
Total Beginning Fund Balance, Revenues, & Transfers In	12,869,505	518,651	0	15,183	13,403,339
EXPENDITURES					
General Government	1,751,422	0	0	0	1,751,422
Public Safety	6,908,914	20,000	0	0	6,928,914
Physical Environment	2,031,437	571,384	0	0	2,602,821
Debt Services	264,000	0	0	0	264,000
Total Expenditures	10,955,773	591,384	0	0	11,547,157
Transfers Out	0	0	0	0	0
Fund Balances/Reserves	1,913,732	-72,733	0	15,183	1,856,182
Total Expenditures, Transfers Out, & Ending Fund Balance	12,869,505	518,651	0	15,183	13,403,339

BUDGET SUMMARY

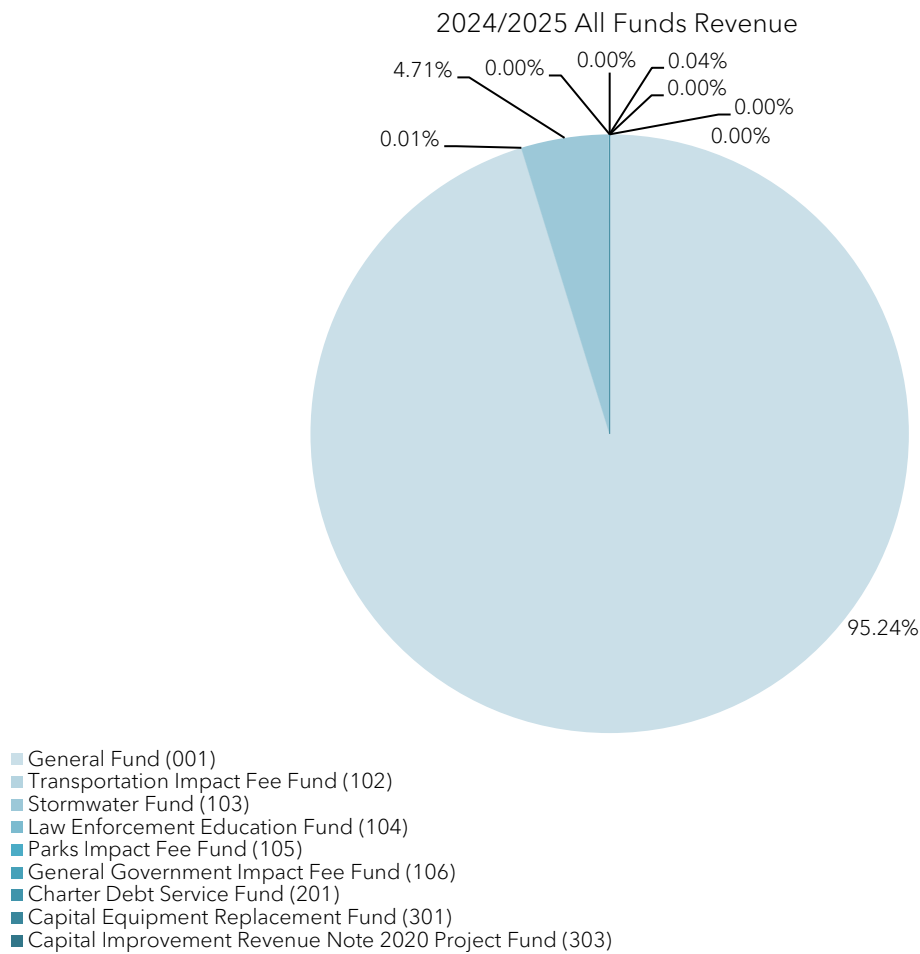
ALL FUNDS

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	4,698,568	2,246,762	4,009,701	3,526,186
REVENUES				
General Fund (001)	11,338,909	8,885,183	10,186,848	9,406,541
Transportation Impact Fee Fund (102)	7,255	500	500	500
Stormwater Fund (103)	504,849	464,006	921,893	465,612
Law Enforcement Education Fund (104)	11,717	4,500	4,500	4,300
Parks Impact Fee Fund (105)	781	0	0	0
General Government Impact Fee Fund (106)	1,023	0	0	0
Charter Debt Service Fund (201)	0	0	0	0
Capital Equipment Replacement Fund (301)	4,035	0	0	200
Capital Improvement Revenue Note 2020 Project Fund (303)	0	0	0	0
Total Revenues	11,868,569	9,354,189	11,113,741	9,877,153
Transfers In	104,058	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	16,671,195	11,600,951	15,123,442	13,403,339
EXPENDITURES				
General Fund (001)	11,775,676	9,731,449	11,150,210	10,955,773
Transportation Impact Fee Fund (102)	0	65,000	0	65,000
Stormwater Fund (103)	755,982	613,730	888,258	506,384
Law Enforcement Education Fund (104)	5,968	20,000	20,000	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)	0	0	0	0
Capital Equipment Replacement Fund (301)	9,025	0	0	0
Capital Improvement Revenue Note 2020 Project Fund (303)	10,785	0	419,656	0
Total Expenditures	12,557,436	10,430,179	12,478,124	11,547,157
Transfers Out	104,058	0	0	0
Ending Fund Balance	4,009,701	1,170,772	2,645,318	1,856,182
Total Expenditures, Transfers Out, & Ending Fund Balance	16,671,195	11,600,951	15,123,442	13,403,339

REVENUES: SUMMARY

ALL FUNDS

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
General Fund (001)	11,338,909	8,885,183	10,186,848	9,406,541
Transportation Impact Fee Fund (102)	7,255	500	500	500
Stormwater Fund (103)	504,849	464,006	921,893	465,612
Law Enforcement Education Fund (104)	11,717	4,500	4,500	4,300
Parks Impact Fee Fund (105)	781	0	0	0
General Government Impact Fee Fund (106)	1,023	0	0	0
Charter Debt Service Fund (201)	0	0	0	0
Capital Equipment Replacement Fund (301)	4,035	0	0	200
Capital Improvement Revenue Note 2020 Project Fund (303)	0	0	0	0
Total Revenues	11,868,569	9,354,189	11,113,741	9,877,153

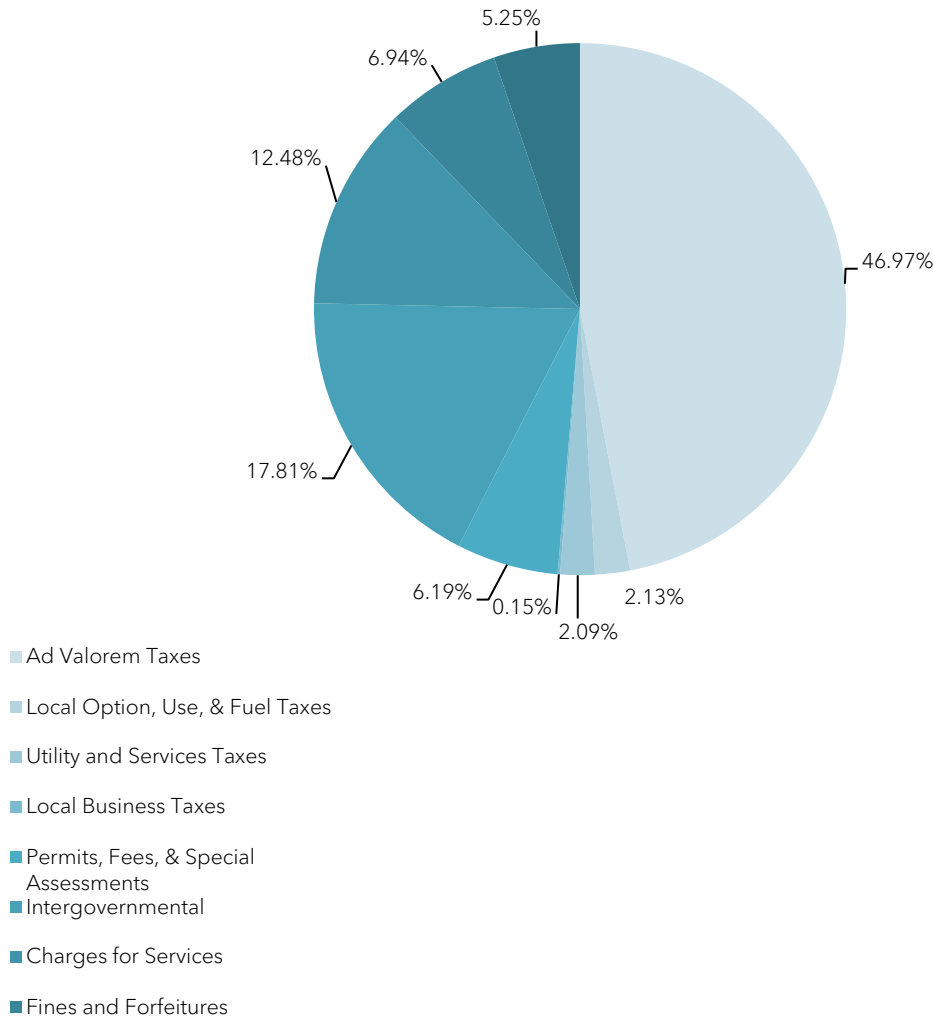


REVENUES: SUMMARY

ALL FUNDS

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Ad Valorem Taxes	4,079,655	4,372,891	4,372,891	4,639,731
Local Option, Use, & Fuel Taxes	219,503	215,000	215,000	210,000
Utility and Services Taxes	221,016	206,000	206,000	206,500
Local Business Taxes	19,277	15,000	15,000	15,000
Permits, Fees, & Special Assessments	692,186	557,200	753,200	611,300
Intergovernmental	2,821,183	1,614,029	2,875,229	1,759,015
Charges for Services	1,159,986	1,230,320	1,230,320	1,232,426
Fines and Forfeitures	870,943	635,000	635,000	685,000
Miscellaneous	1,784,820	508,749	811,101	518,181
Total Revenues	11,868,569	9,354,189	11,113,741	9,877,153

2024/2025 All Funds Revenue

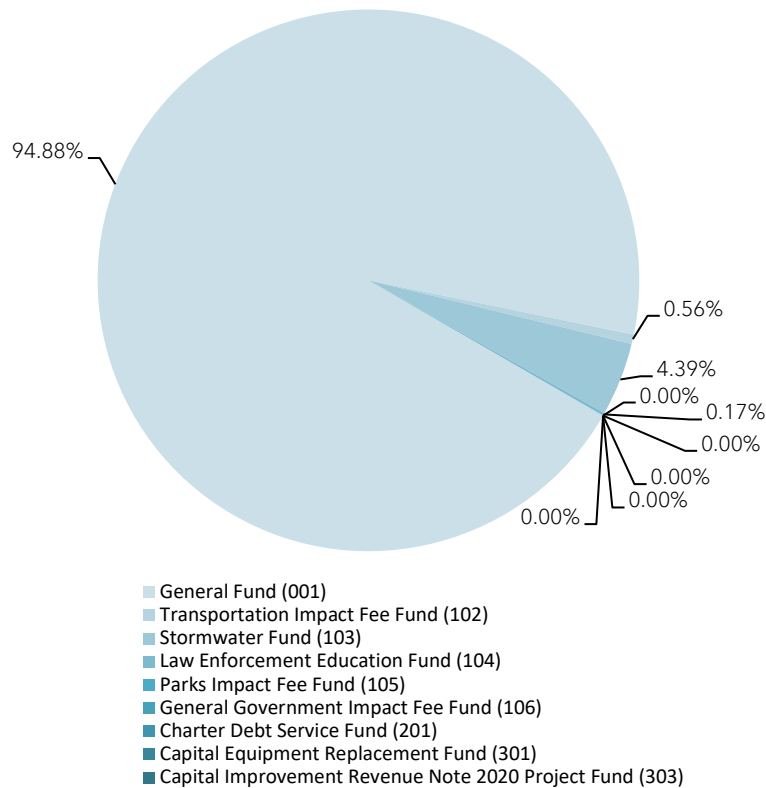


EXPENDITURES: SUMMARY

ALL FUNDS

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
General Fund (001)	11,775,676	9,731,449	11,150,210	10,955,773
Transportation Impact Fee Fund (102)	0	65,000	0	65,000
Stormwater Fund (103)	755,982	613,730	888,258	506,384
Law Enforcement Education Fund (104)	5,968	20,000	20,000	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)	0	0	0	0
Capital Equipment Replacement Fund (301)	9,025	0	0	0
Capital Improvement Revenue Note 2020 Project Fund (303)	10,785	0	419,656	0
Total Expenditures	12,557,436	10,430,179	12,478,124	11,547,157

2024/2025 All Funds Expenditures

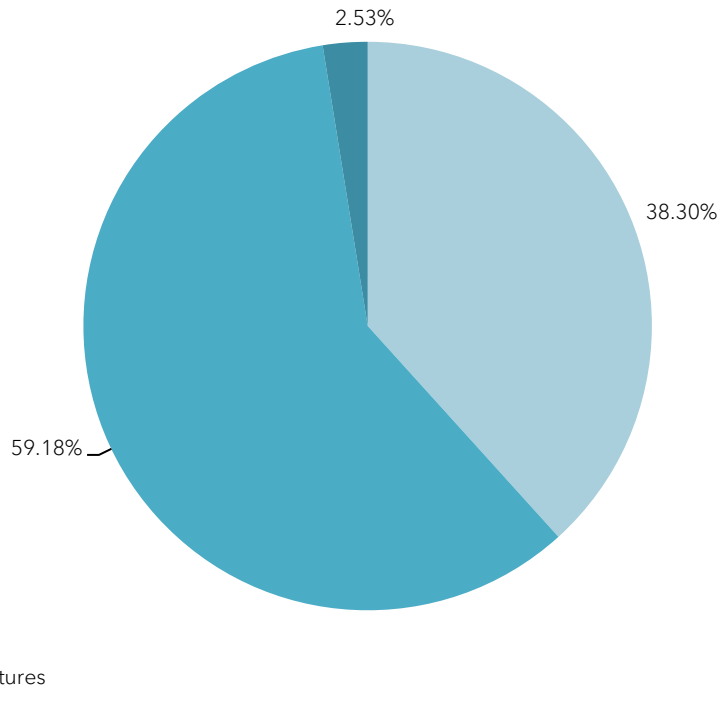


EXPENDITURES: SUMMARY

ALL FUNDS

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Personnel	3,643,138	4,264,307	4,486,620	4,320,996
Operating Expenditures	6,743,274	5,887,872	5,821,656	6,677,161
Capital Outlay	1,580,146	13,000	1,435,618	285,000
Debt Service	590,878	265,000	734,230	264,000
Total Expenditures	12,557,436	10,430,179	12,478,124	11,547,157

2024/2025 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 Government Impact Fee Fund (106)	Capital Equipment Replacement Fund (301)	Grand Total
<u>Projected Beginning Fund</u>								
Balance October 1, 2024	3,462,964	127,726	(106,914)	25,623	781	1,023	14,983	3,526,186
<u>Appropriation TO (FROM)</u>								
Fund Balance	(1,549,232)	(64,500)	(40,772)	(15,700)	0	0	200	(1,670,004)
<u>Projected Ending Fund</u>								
Balance September 30, 2025	1,913,732	63,226	(147,686)	9,923	781	1,023	15,183	1,856,182

Fund Balance Guidelines for the General Fund

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

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

FY 24/25 General Fund Budgeted Revenue:	\$ 9,406,541				
FY 24/25 General Fund Reserves Balance:	\$ 1,913,732	which is	20.3%	in Reserves	
An Ending Reserves Balance of:	\$ 1,599,112	would be	17.0%	in Reserves	
	\$ 1,881,308	would be	20.0%	in Reserves	
	\$ 2,351,635	would be	25.0%	in Reserves	

Fund Balance History (General Fund)

FYE	Total Revenue	Ending Fund Balance	% of Revenue in Reserves	
9/30/2024*	10,186,848	2,727,857	27%	* projected
9/30/2023	10,415,101	3,691,219	35%	
9/30/2022	8,753,536	4,023,928	46%	
9/30/2021	7,297,116	3,198,256	44%	
9/30/2020	6,579,594	2,536,904	39%	
9/30/2019	7,410,022	2,371,023	32%	
9/30/2018	5,941,031	1,473,141	25%	

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 2024/2025, the City has budgeted the following for repayment of this loan:

(General Fund–Fund 001)

Principal:	\$ 105,000
Interest:	<u>\$ 5,000</u>
Total	\$ 110,000

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 2024/2025, the City has budgeted the following for repayment of this loan:

(General Fund–Fund 001)

Principal:	\$ 113,148
Interest:	<u>\$ 45,000</u>
Total	\$ 158,148



CITY OF BELLE ISLE, FLORIDA · 2024-2025 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 24-25, the General Fund accounts for 96% 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.

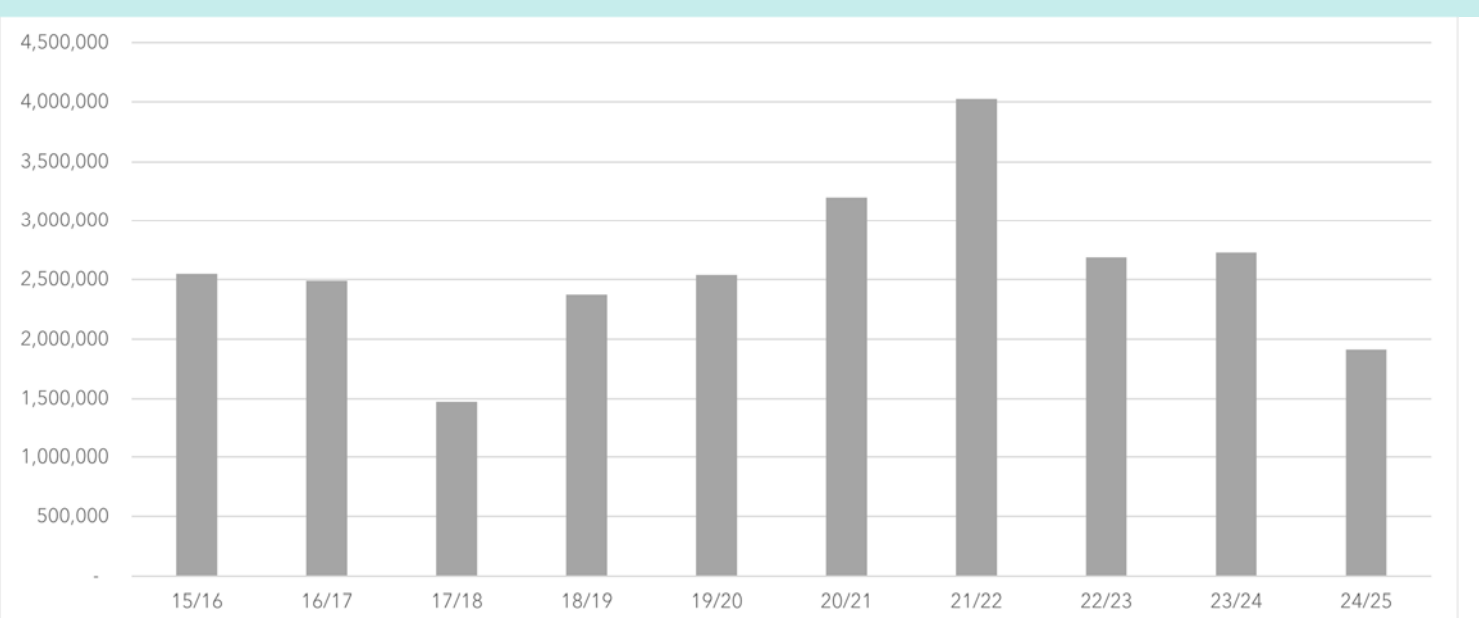
2024-2025 Outlook

General Fund revenues are expected to decrease 8% compared to the FY 23-24 Amended Budget. This decrease 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 2%.

The Ending Fund Balance of the General Fund is expected to be \$1.9 million.

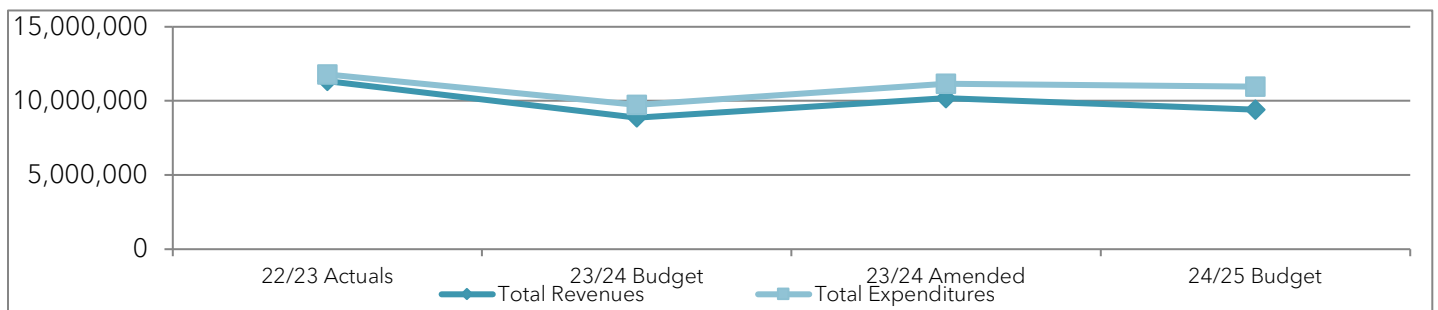
ENDING FUND BALANCE



BUDGET SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	4,023,928	2,498,918	3,691,219	3,462,964
REVENUES				
Ad Valorem Taxes	4,079,655	4,372,891	4,372,891	4,639,731
Local Option, Use, & Fuel Taxes	219,503	215,000	215,000	210,000
Utility and Services Taxes	221,016	206,000	206,000	206,500
Local Business Taxes	19,277	15,000	15,000	15,000
Permits, Fees, & Special Assessments	687,162	557,200	753,200	611,300
Intergovernmental	2,752,741	1,614,029	2,417,342	1,759,015
Charges for Services	727,616	766,814	766,814	766,814
Fines and Forfeitures	863,261	631,000	631,000	681,000
Miscellaneous	1,768,678	507,249	809,601	517,181
Total Revenues	11,338,909	8,885,183	10,186,848	9,406,541
Transfers In	104,058	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	15,466,895	11,384,101	13,878,067	12,869,505
EXPENDITURES				
Legislative	15,582	20,300	26,950	43,300
Executive Mayor	2,669	3,150	3,150	3,150
Finance, Admin, & Planning	648,958	785,170	814,052	773,272
General Government	4,962,024	3,801,222	4,010,353	4,565,811
Police Department	4,742,313	3,942,967	4,384,820	4,086,803
Public Works	1,142,580	913,640	1,645,885	1,219,437
Debt Service	261,550	265,000	265,000	264,000
Total Expenditures	11,775,676	9,731,449	11,150,210	10,955,773
Transfers Out	0	0	0	0
Ending Fund Balance	3,691,219	1,652,652	2,727,857	1,913,732
Total Expenditures, Transfers Out, & Ending Fund Balance	15,466,895	11,384,101	13,878,067	12,869,505



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 24-25, Ad Valorem Tax revenue accounts for 49% of the total budgeted General Fund revenue.

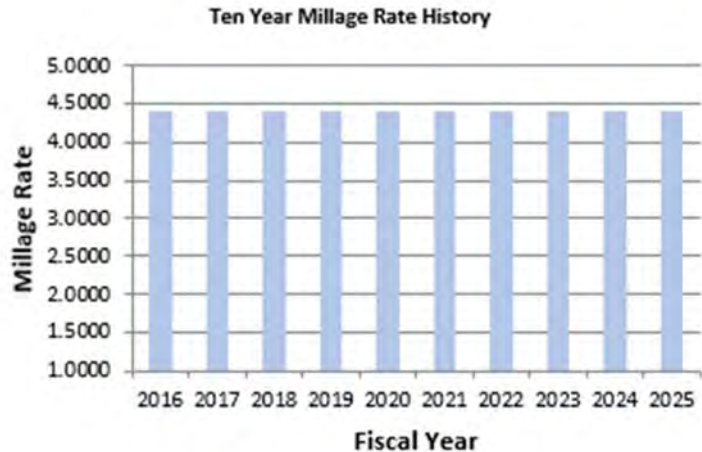
Ad Valorem Taxes are levies on the taxable value of real and personal property within the Belle Isle city limits. The amount of revenue received is based upon the taxable value of properties and the millage rate set annually by the City Council.

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.

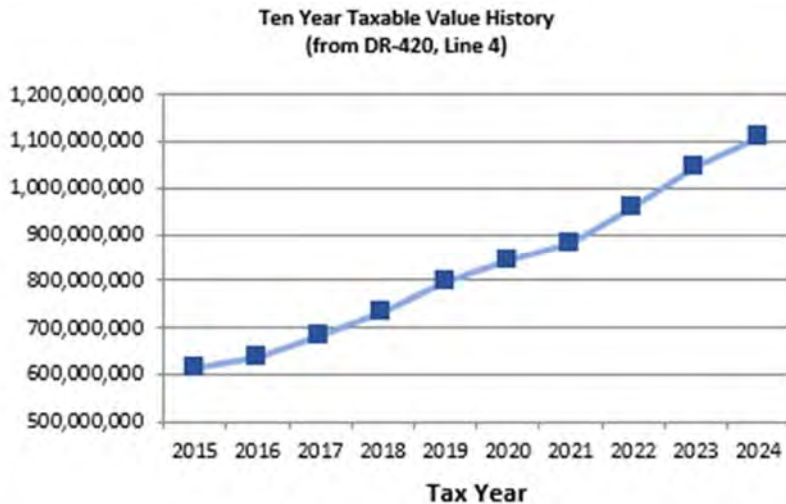
Each year during the budget process, the City must determine and set the millage rate. One mill is equal to \$1 of tax per \$1,000 of taxable assessed value. The rolled back rate is the millage rate that would yield the same amount of revenue as collected in the prior year. If the property values increased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

For FY 2024-2025, the rolled back rate was calculated at 4.1428 mills. City Council approved a millage rate of 4.4018, which represents a 6.25% 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
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
2025	2024	4.4018



Tax Year	Gross Taxable Value (DR-420, Line 4)
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
2024	1,109,529,596



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.

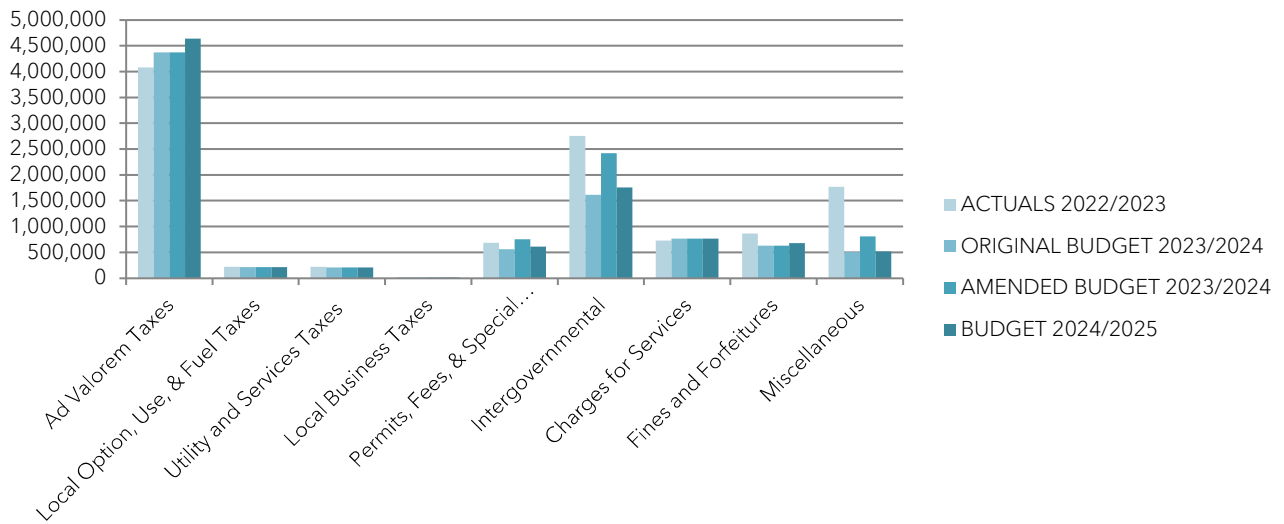
MISCELLANEOUS

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

REVENUES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Ad Valorem Taxes	4,079,655	4,372,891	4,372,891	4,639,731
Local Option, Use, & Fuel Taxes	219,503	215,000	215,000	210,000
Utility and Services Taxes	221,016	206,000	206,000	206,500
Local Business Taxes	19,277	15,000	15,000	15,000
Permits, Fees, & Special Assessments	687,162	557,200	753,200	611,300
Intergovernmental	2,752,741	1,614,029	2,417,342	1,759,015
Charges for Services	727,616	766,814	766,814	766,814
Fines and Forfeitures	863,261	631,000	631,000	681,000
Miscellaneous	1,768,678	507,249	809,601	517,181
Total Revenues	11,338,909	8,885,183	10,186,848	9,406,541



REVENUES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
Beginning Fund Balance		4,023,928	2,498,918	3,691,219	3,462,964	-6%
REVENUES						
Ad Valorem Taxes						
001-311-100	AD VALOREM TAX	4,079,655	4,372,891	4,372,891	4,639,731	6%
Total Ad Valorem Taxes		4,079,655	4,372,891	4,372,891	4,639,731	6%
Local Option, Use, & Fuel Taxes						
001-312-410	LOCAL OPTION GAS TAX	219,503	215,000	215,000	210,000	-2%
Total Local Option, Use, & Fuel Taxes		219,503	215,000	215,000	210,000	-2%
Utility and Services Taxes						
001-314-800	UTILITY SERVICE TAX - PROPANE	7,008	6,000	6,000	6,500	8%
001-315-000	COMMUNICATIONS SERVICES TAXES	214,008	200,000	200,000	200,000	0%
Total Utility and Services Taxes		221,016	206,000	206,000	206,500	0%
Local Business Taxes						
001-316-000	BUSINESS TAX LICENSES	19,277	15,000	15,000	15,000	0%
Total Local Business Taxes		19,277	15,000	15,000	15,000	0%
Permits, Fees, & Special Assessments						
001-322-000	BUILDING PERMITS	232,227	150,000	346,000	200,000	-42%
001-323-100	FRANCHISE FEE - ELECTRICITY	323,062	290,000	290,000	290,000	0%
001-323-700	FRANCHISE FEE - SOLID WASTE	98,298	85,000	85,000	90,000	6%
001-329-000	ZONING FEES	28,790	30,000	30,000	28,000	-7%
001-329-100	PERMITS - GARAGE SALE	585	200	200	300	50%
001-329-130	BOAT RAMPS - DECAL AND REG	4,050	2,000	2,000	2,000	0%
001-329-140	GOLF CART PERMITS	0	0	0	1,000	0
001-329-900	TREE REMOVAL	150	0	0	0	0
Total Permits, Fees, & Special Assessments		687,162	557,200	753,200	611,300	-19%
Intergovernmental						
001-331-100	FEMA REIMBURSEMENT - FEDERAL	124,112	0	0	0	0
001-331-110	FEMA REIMBURSEMENT - STATE	615	0	0	0	0
001-331-120	FDOT TRAFFIC SIGNAL MAINT REIMBURSEMENT	7,340	0	0	8,854	0
001-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	711,198	0	793,313	0	-100%
001-334-396	OJP BULLETPROOF VEST GRANT	1,582	0	0	0	0
001-334-560	FDLE JAG GRANT	10,000	0	10,000	0	-100%
001-335-120	STATE SHARED REVENUE	448,023	435,000	435,000	450,000	3%
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	98	0	0	0	0
001-335-180	HALF-CENT SALES TAX	1,372,266	1,100,000	1,100,000	1,200,000	9%
001-337-200	SRO - CHARTER CONTRIBUTION	77,507	79,029	79,029	100,161	27%
Total Intergovernmental		2,752,741	1,614,029	2,417,342	1,759,015	-27%
Charges for Services						
001-341-900	QUALIFYING FEES	70	0	0	0	0
001-343-410	SOLID WASTE FEES - RESIDENTIAL	721,134	766,814	766,814	766,814	0%
001-347-400	SPECIAL EVENTS	6,412	0	0	0	0
Total Charges for Services		727,616	766,814	766,814	766,814	0%
Fines and Forfeitures						
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	153,867	80,000	80,000	80,000	0%
001-351-110	RED LIGHT CAMERAS	685,650	550,000	550,000	600,000	9%
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIOL	15,747	0	0	0	0
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	2,925	1,000	1,000	1,000	0%
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	5,072	0	0	0	0
Total Fines and Forfeitures		863,261	631,000	631,000	681,000	8%
Miscellaneous						

REVENUES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
001-361-100	INTEREST - GENERAL FUND	4,036	1,000	1,000	1,000	0%
001-361-200	INTEREST - SBA	1,777	0	0	0	0
001-362-100	CHARTER SCHOOL RENT	450,000	456,484	456,484	467,416	2%
001-364-000	DISPOSITION OF FIXED ASSETS	76,722	0	0	0	0
001-366-000	CONTRIBUTIONS & DONATIONS	40,000	0	1,750	0	-100%
001-367-000	RENTAL LICENSES	16,450	18,000	18,000	17,000	-6%
001-369-900	OTHER MISCELLANEOUS REVENUE	52,309	0	0	0	0
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	165,519	0	203,799	0	-100%
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	35,207	31,765	31,765	31,765	0%
001-369-909	RED LIGHT CAMERA HEARING FEES	1,850	0	0	0	0
001-369-910	VACANT FORECLOSURE	1,000	0	0	0	0
001-384-000	LEASE PROCEEDS	923,808	0	96,803	0	-100%
	Total Miscellaneous	1,768,678	507,249	809,601	517,181	-36%
Total Revenues		11,338,909	8,885,183	10,186,848	9,406,541	-8%
Transfers In		104,058	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		15,466,895	11,384,101	13,878,067	12,869,505	

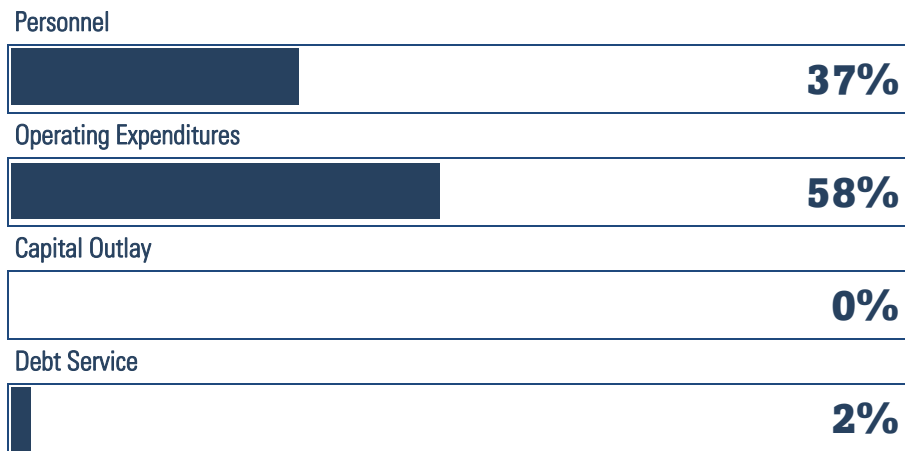
Expenditures

Fund 001
General Fund

The largest category of expenditures in the General Fund is in operating expenditures. For FY 24-25, operating expenditures account for 58% of total General Fund expenditures. The single largest operating expenditure line is Fire Protection which is budgeted at \$2,822,111 for FY 24-25. This is the cost the City pays to Orange County for providing fire rescue services in Belle Isle. The City was hit with a 35% increase in fire service this year.

The second largest category of expenditures is personnel which accounts for 37% of expenditures.

EXPENDITURE CATEGORIES

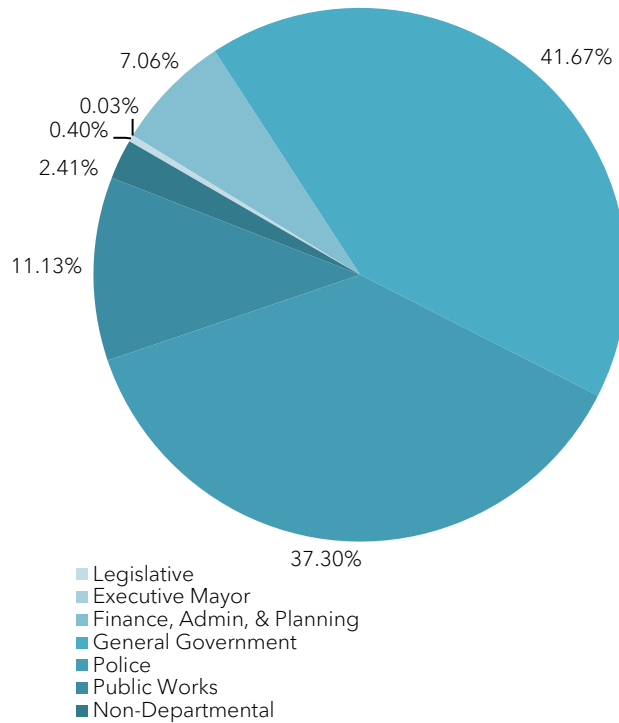


EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

Department	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Legislative	15,582	20,300	26,950	43,300
Executive Mayor	2,669	3,150	3,150	3,150
Finance, Admin, & Planning	648,958	785,170	814,052	773,272
General Government	4,962,024	3,801,222	4,010,353	4,565,811
Police	4,742,313	3,942,967	4,384,820	4,086,803
Public Works	1,142,580	913,640	1,645,885	1,219,437
Non-Departmental	261,550	265,000	265,000	264,000
Total Expenditures	11,775,676	9,731,449	11,150,210	10,955,773

2024/2025 General Fund Expenditures

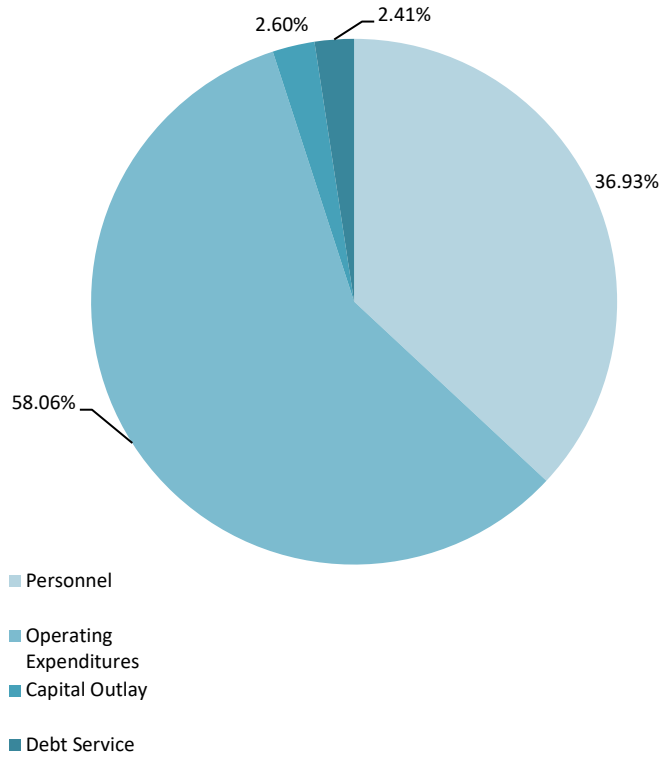


EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Personnel	3,456,563	3,988,577	4,210,890	4,046,112
Operating Expenditures	6,316,398	5,477,872	5,457,062	6,360,661
Capital Outlay	1,411,837	0	856,989	285,000
Debt Service	590,878	265,000	625,269	264,000
Total Expenditures	11,775,676	9,731,449	11,150,210	10,955,773

2024/2025 General Fund Expenditures



EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Legislative				
Personnel	2,988	3,500	3,500	3,500
Operating Expenditures	12,594	16,800	23,450	39,800
Capital Outlay	0	0	0	0
Total Legislative	15,582	20,300	26,950	43,300
Executive Mayor				
Personnel	420	500	500	500
Operating Expenditures	2,249	2,650	2,650	2,650
Capital Outlay	0	0	0	0
Total Executive Mayor	2,669	3,150	3,150	3,150
Finance, Admin, & Planning				
Personnel	600,617	720,070	720,070	710,072
Operating Expenditures	48,341	65,100	60,600	63,200
Capital Outlay	0	0	23,382	0
Debt Service	0	0	10,000	0
Total Finance, Admin, & Planning	648,958	785,170	814,052	773,272
General Government				
Personnel	0	0	0	0
Operating Expenditures	4,962,024	3,801,222	4,004,457	4,565,811
Capital Outlay	0	0	5,896	0
Total General Government	4,962,024	3,801,222	4,010,353	4,565,811
Police				
Personnel	2,589,191	2,891,467	3,113,780	2,964,803
Operating Expenditures	857,222	1,051,500	800,838	1,122,000
Capital Outlay	966,572	0	149,933	0
Debt Service	329,328	0	320,269	0
Total Police	4,742,313	3,942,967	4,384,820	4,086,803
Public Works				
Personnel	263,347	373,040	373,040	367,237
Operating Expenditures	433,968	540,600	565,067	567,200
Capital Outlay	445,265	0	677,778	285,000
Debt Service	0	0	30,000	0
Total Public Works	1,142,580	913,640	1,645,885	1,219,437
Non-Departmental				
Debt Service	261,550	265,000	265,000	264,000
Total Non-Departmental	261,550	265,000	265,000	264,000
Total Expenditures	11,775,676	9,731,449	11,150,210	10,955,773

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(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	498	500	500	500	0%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	498	500	500	500	0%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	498	500	500	500	0%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	498	500	500	500	0%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	498	500	500	500	0%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	498	500	500	500	0%
001-511-00-3150	ELECTION EXPENSE	0	2,000	8,650	25,000	189%
001-511-00-4000	TRAVEL & PER DIEM	94	3,500	3,500	3,500	0%
001-511-00-4100	COMMUNICATIONS SERVICES	9,674	7,500	7,500	7,500	0%
001-511-00-4900	OTHER CURRENT CHARGES	585	500	500	500	0%
001-511-00-5100	OFFICE SUPPLIES	325	0	0	0	0%
001-511-00-5200	OFFICE & OPERATING SUPPLIES	127	500	500	500	0%
001-511-00-5400	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS	1,789	2,800	2,800	2,800	0%
	Total Legislative	15,582	20,300	26,950	43,300	61%
Executive Mayor						
001-512-00-2310	DENTAL & VISION INSURANCE	420	500	500	500	0%
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS SERVICES	1,604	1,000	1,000	1,000	0%
001-512-00-4900	OTHER CURRENT CHARGES	39	500	500	500	0%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	606	650	650	650	0%
	Total Executive Mayor	2,669	3,150	3,150	3,150	0%
Finance, Admin, & Planning						
001-513-00-1200	REGULAR SALARIES & WAGES	418,218	497,188	497,188	492,028	-1%
001-513-00-1250	VEHICLE ALLOWANCE - CM	3,877	6,000	6,000	8,400	40%
001-513-00-1260	MOVING EXPENSE REIMBURSEMENT - CM	0	0	0	0	
001-513-00-1400	OVERTIME PAY	526	500	500	500	0%
001-513-00-1530	BILINGUAL PAY	0	0	0	1,950	
001-513-00-2100	FICA/MEDICARE TAXES	29,549	38,532	38,532	38,470	0%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	64,270	79,550	79,550	78,724	-1%
001-513-00-2300	HEALTH INSURANCE	75,045	87,000	87,000	77,000	-11%
001-513-00-2310	DENTAL & VISION INSURANCE	2,592	3,100	3,100	4,800	55%
001-513-00-2320	LIFE INSURANCE	1,797	2,400	2,400	2,400	0%
001-513-00-2330	DISABILITY INSURANCE	4,743	5,800	5,800	5,800	0%
001-513-00-3100	PROFESSIONAL SERVICES	17,586	18,000	23,500	28,000	19%
001-513-00-3400	PLANNING SERVICE	10,545	6,000	6,000	3,000	-50%
001-513-00-4000	TRAVEL & PER DIEM	2,861	2,500	2,500	2,500	0%
001-513-00-4410	RENTALS & LEASES - VEHICLES	0	10,000	0	7,200	0
001-513-00-4420	RENTALS & LEASES - STORAGE UNIT	0	0	0	4,000	0
001-513-00-4600	REPAIRS & MAINTENANCE - GENERAL	77	0	0	0	0
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	2,592	500	500	800	60%
001-513-00-4700	PRINTING & BINDING	273	100	100	200	100%
001-513-00-4710	CODIFICATION EXPENSES	4,751	6,500	6,500	6,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	2,142	2,500	2,500	500	-80%
001-513-00-4910	LEGAL ADVERTISING	3,869	4,000	4,000	2,000	-50%
001-513-00-5230	FUEL EXPENSE	121	500	500	500	0%
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	0	8,500	8,500	0	-100%
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	3,524	6,000	6,000	6,000	0%
001-513-00-5500	TRAINING	0	0	0	2,000	0
001-513-00-6417	VEHICLES - LEASE PURCHASE	0	0	23,382	0	-100%
001-513-00-7100	PRINCIPAL PAYMENT	0	0	5,000	0	-100%
001-513-00-7200	INTEREST PAYMENT	0	0	5,000	0	-100%
	Total Finance, Admin, & Planning	648,958	785,170	814,052	773,272	-5%
General Government						

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
001-519-00-3100	OTHER PROFESSIONAL SERVICES	43,095	0	2,800	0	-100%
001-519-00-3110	LEGAL SERVICES	150,426	160,000	160,000	160,000	0%
001-519-00-3120	ENGINEERING FEES	40,774	30,000	30,000	45,000	50%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	9,046	10,000	10,000	12,000	20%
001-519-00-3200	AUDITING & ACCOUNTING	24,960	30,000	30,000	32,000	7%
001-519-00-3400	CONTRACTUAL SERVICES	77,966	79,000	79,000	45,000	-43%
001-519-00-3405	BUILDING PERMITS	184,670	120,000	299,000	160,000	-46%
001-519-00-3410	JANITORIAL SERVICES	2,328	4,000	4,000	3,000	-25%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	3,466	5,000	5,000	5,000	0%
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	1,430,554	0	0	0	0
001-519-00-3420	LANDSCAPING SERVICES	0	0	11,213	0	-100%
001-519-00-3440	FIRE PROTECTION	1,911,107	2,091,722	2,091,722	2,822,111	35%
001-519-00-4100	COMMUNICATIONS SERVICES	11,686	10,000	10,000	12,000	20%
001-519-00-4200	FREIGHT & POSTAGE	2,912	4,000	4,000	4,700	18%
001-519-00-4300	UTILITY/ELECTRIC/WATER	9,021	15,000	15,000	10,000	-33%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	760,586	810,000	810,000	812,000	0%
001-519-00-4500	INSURANCE	188,218	235,000	235,000	250,000	6%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	43,055	5,000	15,222	5,000	-67%
001-519-00-4700	PRINTING & BINDING	7,329	6,500	6,500	14,500	123%
001-519-00-4800	SPECIAL EVENTS	20,309	100,000	100,000	80,000	-20%
001-519-00-4810	TREE BOARD PROMOTIONS & EVENTS	0	0	0	6,000	0
001-519-00-4820	SOLID WASTE COMMITTEE PROMOTIONS & EVENTS	0	0	0	1,500	0
001-519-00-4900	OTHER CURRENT CHARGES	12,436	5,000	5,000	5,000	0%
001-519-00-4910	LEGAL ADVERTISING	2,712	5,000	5,000	5,000	0%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	11,468	10,000	10,000	10,000	0%
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	2,638	3,000	3,000	3,000	0%
001-519-00-6300	CAPITAL IMPROVEMENTS	0	0	5,896	0	-100%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	2,250	3,000	3,000	3,000	0%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	9,012	60,000	60,000	60,000	0%
	Total General Government	4,962,024	3,801,222	4,010,353	4,565,811	14%
	Police					
001-521-00-1200	REGULAR SALARIES & WAGES	1,496,884	1,760,467	1,760,467	1,822,955	4%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	41,209	77,220	77,220	62,000	-20%
001-521-00-1215	HOLIDAY PAY	46,613	75,000	75,000	60,000	-20%
001-521-00-1220	LONGEVITY PAY	6,000	7,750	7,750	8,000	3%
001-521-00-1400	OVERTIME PAY	34,955	25,000	25,000	25,000	0%
001-521-00-1500	INCENTIVE PAY	14,898	15,000	15,000	20,000	33%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	153,704	0	206,514	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	26,525	33,600	33,600	33,600	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	12,913	29,000	29,000	24,204	-17%
001-521-00-1530	BILINGUAL PAY	3,350	4,550	4,550	4,550	0%
001-521-00-2100	FICA/MEDICARE TAXES	135,634	155,110	170,909	157,614	-8%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	271,373	346,270	346,270	358,980	4%
001-521-00-2300	HEALTH INSURANCE	309,108	320,000	320,000	338,000	6%
001-521-00-2310	DENTAL & VISION INSURANCE	9,739	10,000	10,000	17,000	70%
001-521-00-2320	LIFE INSURANCE	6,874	8,500	8,500	8,900	5%
001-521-00-2330	DISABILITY INSURANCE	19,412	24,000	24,000	24,000	0%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	29,125	150,000	73,231	153,000	109%
001-521-00-3105	OTHER PROFESSIONAL SERVICES	0	0	7,500	0	-100%
001-521-00-3110	LEGAL SERVICES	5,976	8,000	8,000	10,000	25%
001-521-00-3120	NEW HIRE EXPENSES	1,839	3,000	3,000	3,000	0%
001-521-00-3405	RED LIGHT CAMERA FEES	265,650	336,000	336,000	336,000	0%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	53,500	0	53,500	0
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	64,550	0	0	0	0
001-521-00-3410	JANITORIAL SERVICES	2,592	3,500	3,500	3,000	-14%
001-521-00-4000	TRAVEL & PER DIEM	7,028	7,000	7,000	7,000	0%
001-521-00-4100	COMMUNICATIONS SERVICES	23,803	35,000	35,000	30,000	-14%
001-521-00-4110	DISPATCH SERVICE	72,126	73,000	73,000	73,000	0%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
001-521-00-4200	POSTAGE & FREIGHT	71	2,000	2,000	2,000	0%
001-521-00-4300	UTILITY/ELECTRIC/WATER	4,803	5,000	5,000	5,500	10%
001-521-00-4410	RENTALS & LEASES - VEHICLES	32,979	220,000	30,000	250,000	733%
001-521-00-4420	RENTALS & LEASES - STORAGE UNIT	0	0	0	1,500	0
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	3,465	3,500	3,500	5,000	43%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	9,817	10,000	10,000	15,000	50%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	2,135	6,500	6,500	5,000	-23%
001-521-00-4700	PRINTING & BINDING	4,689	3,500	3,500	4,500	29%
001-521-00-4800	COMMUNITY PROMOTIONS	136	3,000	3,000	5,000	67%
001-521-00-4900	OTHER CURRENT CHARGES	3,684	3,000	3,000	1,500	-50%
001-521-00-4910	LEGAL ADVERTISING	74	1,000	1,000	500	-50%
001-521-00-4920	MARINE EXPENSES	6,014	10,000	10,000	10,000	0%
001-521-00-5100	OFFICE SUPPLIES	1,018	0	0	0	0
001-521-00-5200	OFFICE & OPERATING SUPPLIES	4,595	10,000	13,722	10,000	-27%
001-521-00-5205	COMPUTER AND SOFTWARE	84,816	10,000	10,000	12,000	20%
001-521-00-5210	UNIFORMS	15,004	10,000	10,000	15,000	50%
001-521-00-5230	FUEL EXPENSE	82,232	70,000	70,000	80,000	14%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	3,600	8,000	8,000	9,000	13%
001-521-00-5245	RADIOS	800	0	2,127	13,000	511%
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	110,928	0	56,258	0	-100%
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	0	0	0	0	0
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	929	2,000	2,000	1,500	-25%
001-521-00-5500	TRAINING - POLICE	12,744	5,000	5,000	7,500	50%
001-521-00-6305	POLICE DEPT BOAT DOCK & INFRASTRUCTURE	0	0	0	0	0
001-521-00-6400	CAPITAL - EQUIPMENT	19,090	0	26,587	0	-100%
001-521-00-6410	CAPITAL - RADIOS	0	0	0	0	0
001-521-00-6417	CAPITAL - VEHICLES	923,808	0	123,346	0	-100%
001-521-00-6418	CAPITAL - VESSELS	23,674	0	0	0	0
001-521-00-7100	PRINCIPAL	252,163	0	275,269	0	-100%
001-521-00-7200	INTEREST	77,165	0	45,000	0	-100%
	Total Police	4,742,313	3,942,967	4,384,820	4,086,803	-7%
	Public Works					
001-541-00-1200	REGULAR SALARIES & WAGES	177,660	245,614	245,614	234,209	-5%
001-541-00-1400	OVERTIME PAY	0	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	12,811	18,828	18,828	17,955	-5%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	25,826	39,298	39,298	37,473	-5%
001-541-00-2300	HEALTH INSURANCE	42,621	62,000	62,000	69,000	11%
001-541-00-2310	DENTAL & VISION INSURANCE	1,308	2,100	2,100	3,400	62%
001-541-00-2320	LIFE INSURANCE	779	1,200	1,200	1,200	0%
001-541-00-2330	DISABILITY INSURANCE	2,342	3,500	3,500	3,500	0%
001-541-00-3100	PROFESSIONAL SERVICES	1,400	500	500	500	0%
001-541-00-3140	TEMPORARY LABOR	0	0	0	1,000	0
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	7,278	13,000	13,000	13,000	0%
001-541-00-3400	CONTRACTUAL SERVICES	11,127	12,000	38,335	12,000	-69%
001-541-00-3420	LANDSCAPING SERVICES	31,200	41,000	41,000	55,000	34%
001-541-00-4000	TRAVEL & PER DIEM	205	1,000	1,000	1,000	0%
001-541-00-4100	COMMUNICATIONS SERVICES	5,319	6,000	6,000	6,500	8%
001-541-00-4300	UTILITY/ELECTRIC/WATER	108,397	120,000	120,000	120,000	0%
001-541-00-4410	RENTALS & LEASES - VEHICLES	34,014	42,000	12,000	42,000	250%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	1,756	5,000	5,000	5,000	0%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	5,937	25,000	28,637	25,000	-13%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	26,359	15,000	35,991	18,000	-50%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	27,431	42,000	44,490	45,000	1%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	303	2,500	2,500	2,500	0%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	23,252	35,000	35,000	45,000	29%
001-541-00-4690	URBAN FORESTRY	109,748	125,000	125,000	125,000	0%
001-541-00-4700	PRINTING & BINDING	1,401	3,000	3,000	3,000	0%
001-541-00-4900	OTHER CURRENT CHARGES	125	0	0	100	0

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
001-541-00-5200	OPERATING SUPPLIES	9,407	12,000	12,000	12,000	0%
001-541-00-5210	UNIFORMS	2,270	3,600	3,600	3,600	0%
001-541-00-5220	PROTECTIVE CLOTHING	1,060	2,000	2,000	2,000	0%
001-541-00-5230	FUEL EXPENSE	9,523	12,000	12,000	15,000	25%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	12,992	7,500	8,514	7,500	-12%
001-541-00-5250	COLLEGE TUITION REIMBURSEMENT	0	8,000	8,000	0	-100%
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	164	1,500	1,500	1,500	0%
001-541-00-5500	TRAINING	3,300	6,000	6,000	6,000	0%
001-541-00-6200	CIP - BUILDINGS	34,367	0	0	0	0
001-541-00-6300	CIP - INFRASTRUCTURE	0	0	0	0	0
001-541-00-6320	CIP - RESURFACING & CURBING	24,775	0	15,690	0	-100%
001-541-00-6330	CIP - SIDEWALKS	316,361	0	626,364	250,000	-60%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	6,905	0	0	0	0
001-541-00-6375	CIP - FENCING	0	0	5,450	0	-100%
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	0	0	20,000	0
001-541-00-6385	CIP - CLOCK TOWER	29,896	0	0	0	0
001-541-00-6420	CIP - TRAFFIC CALMING	0	0	0	0	0
001-541-00-6430	CAPITAL - EQUIPMENT	32,961	0	30,274	15,000	-50%
001-541-00-7100	PRINCIPAL PAYMENT	0	0	15,000	0	-100%
001-541-00-7200	INTEREST PAYMENT	0	0	15,000	0	-100%
	Total Public Works	1,142,580	913,640	1,645,885	1,219,437	-26%
	Debt Service					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	203,584	211,000	211,000	214,000	1%
001-584-00-7200	BOND DEBT - INTEREST	57,966	54,000	54,000	50,000	-7%
	Total Debt Service	261,550	265,000	265,000	264,000	0%
	Total Expenditures	11,775,676	9,731,449	11,150,210	10,955,773	-2%
	Transfers					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	0	0
	Total Transfers Out	0	0	0	0	0
	Ending Fund Balance	3,691,219	1,652,652	2,727,857	1,913,732	-30%
Total Expenditures, Transfers Out, & Ending Fund Balance		15,466,895	11,384,101	13,878,067	12,869,505	

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 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Personnel	2,988	3,500	3,500	3,500
Operating Expenditures	12,594	16,800	23,450	39,800
Capital Outlay	0	0	0	0
TOTAL	15,582	20,300	26,950	43,300

FY 2024/2025 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

STAFFING

POSITIONS	2022/2023	2023/2024	2024/2025
City Commissioner	7	7	7
TOTAL	7	7	7

EXPENDITURES: DETAIL - LEGISLATIVE

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	% 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	498	500	500	500	0%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	498	500	500	500	0%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	498	500	500	500	0%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	498	500	500	500	0%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	498	500	500	500	0%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	498	500	500	500	0%
	Total Personnel	2,988	3,500	3,500	3,500	0%
OPERATING EXPENDITURES						
001-511-00-3150	ELECTION EXPENSE	0	2,000	8,650	25,000	189%
001-511-00-4000	TRAVEL & PER DIEM	94	3,500	3,500	3,500	0%
001-511-00-4100	COMMUNICATIONS SERVICES	9,674	7,500	7,500	7,500	0%
001-511-00-4900	OTHER CURRENT CHARGES	585	500	500	500	0%
001-511-00-5100	OFFICE SUPPLIES	325	0	0	0	0
001-511-00-5200	OPERATING SUPPLIES	127	500	500	500	0%
001-511-00-5400	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS	1,789	2,800	2,800	2,800	0%
	Total Operating Expenditures	12,594	16,800	23,450	39,800	70%
	Total Legislative Expenditures	15,582	20,300	26,950	43,300	61%



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 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Personnel	420	500	500	500
Operating Expenditures	2,249	2,650	2,650	2,650
Capital Outlay	0	0	0	0
TOTAL	2,669	3,150	3,150	3,150

FY 2024/2025 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

STAFFING

POSITIONS	2022/2023	2023/2024	2024/2025
Mayor	1	1	1
TOTAL	1	1	1

EXPENDITURES: DETAIL - EXECUTIVE MAYOR

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	% CHG
PERSONNEL						
001-512-00-2310	DENTAL & VISION INSURANCE	420	500	500	500	0%
	Total Personnel	420	500	500	500	0%
OPERATING EXPENDITURES						
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS SERVICES	1,604	1,000	1,000	1,000	0%
001-512-00-4900	OTHER CURRENT CHARGES	39	500	500	500	0%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	606	650	650	650	0%
	Total Operating Expenditures	2,249	2,650	2,650	2,650	0%
	Total Executive Mayor Expenditures	2,669	3,150	3,150	3,150	0%



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 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Personnel	600,617	720,070	720,070	710,072
Operating Expenditures	48,341	65,100	60,600	63,200
Capital Outlay	0	0	23,382	0
Debt Service	0	0	10,000	0
TOTAL	648,958	785,170	814,052	773,272

FY 2024/2025 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

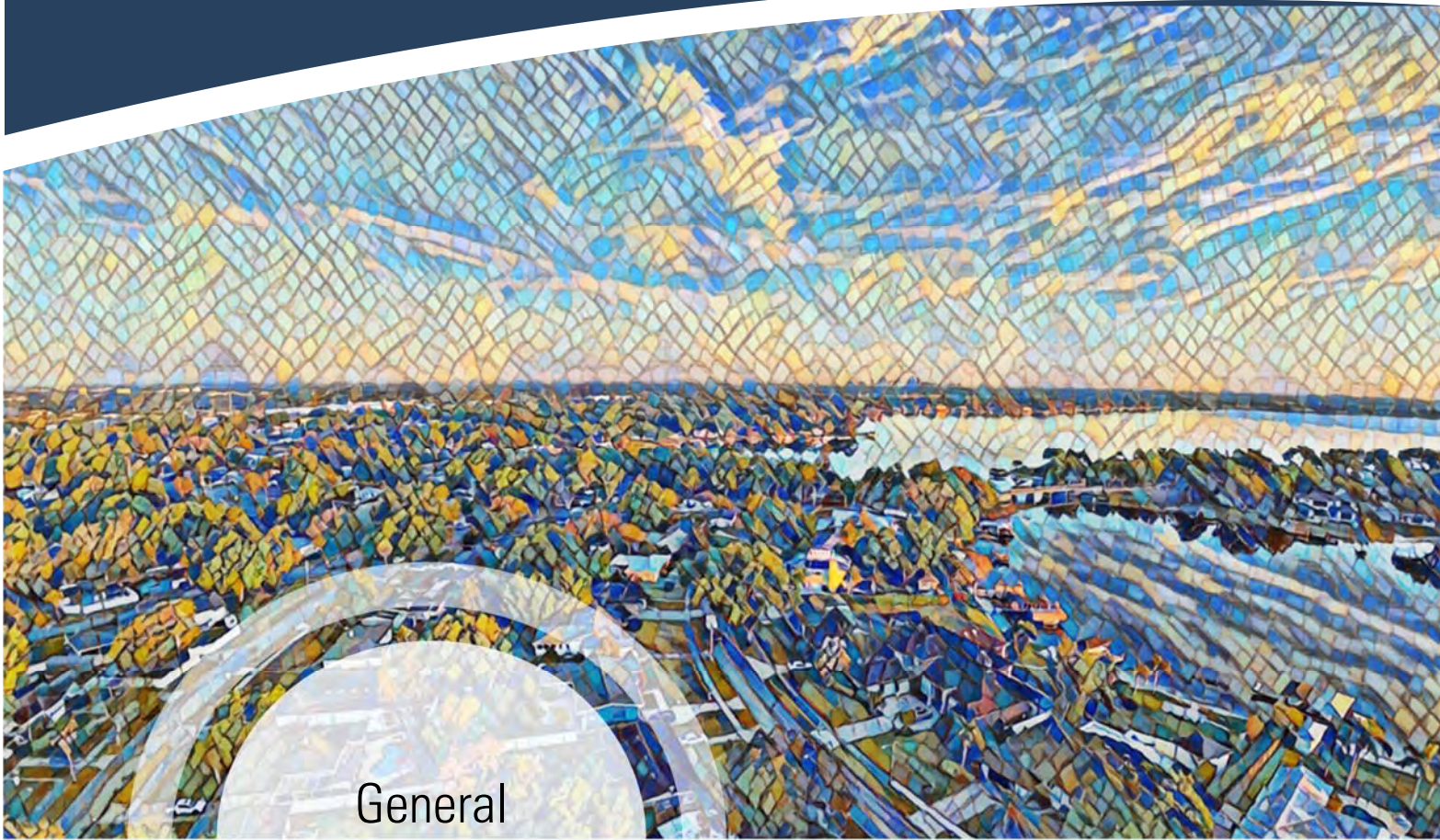
STAFFING

POSITIONS	2022/2023	2023/2024	2024/2025
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 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	% CHG
PERSONNEL						
001-513-00-1200	REGULAR SALARIES & WAGES	418,218	497,188	497,188	492,028	-1%
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	3,877	6,000	6,000	8,400	40%
001-513-00-1400	OVERTIME PAY	526	500	500	500	0%
001-513-00-1530	BILINGUAL PAY	0	0	0	1,950	0
001-513-00-2100	FICA/MEDICARE TAXES	29,549	38,532	38,532	38,470	0%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	64,270	79,550	79,550	78,724	-1%
001-513-00-2300	HEALTH INSURANCE	75,045	87,000	87,000	77,000	-11%
001-513-00-2310	DENTAL & VISION INSURANCE	2,592	3,100	3,100	4,800	55%
001-513-00-2320	LIFE INSURANCE	1,797	2,400	2,400	2,400	0%
001-513-00-2330	DISABILITY INSURANCE	4,743	5,800	5,800	5,800	0%
	Total Personnel	600,617	720,070	720,070	710,072	-1%
OPERATING EXPENDITURES						
001-513-00-3100	PROFESSIONAL SERVICES	17,586	18,000	23,500	28,000	19%
001-513-00-3400	PLANNING SERVICE	10,545	6,000	6,000	3,000	-50%
001-513-00-4000	TRAVEL & PER DIEM	2,861	2,500	2,500	2,500	0%
001-513-00-4410	RENTALS & LEASES - VEHICLES	0	10,000	0	7,200	0
001-513-00-4420	RENTALS & LEASES - STORAGE UNIT	0	0	0	4,000	0
001-513-00-4600	REPAIRS & MAINTENANCE - GENERAL	77	0	0	0	0
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	2,592	500	500	800	60%
001-513-00-4700	PRINTING & BINDING	273	100	100	200	100%
001-513-00-4710	CODIFICATION EXPENSES	4,751	6,500	6,500	6,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	2,142	2,500	2,500	500	-80%
001-513-00-4910	LEGAL ADVERTISING	3,869	4,000	4,000	2,000	-50%
001-513-00-5230	FUEL EXPENSE	121	500	500	500	0%
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	0	8,500	8,500	0	-100%
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	3,524	6,000	6,000	6,000	0%
001-513-00-5500	TRAINING	0	0	0	2,000	0
	Total Operating Expenditures	48,341	65,100	60,600	63,200	4%
CAPITAL OUTLAY						
001-513-00-6417	VEHICLES - LEASE PURCHASE	0	0	23,382	0	-100%
	Total Capital Outlay	0	0	23,382	0	-100%
DEBT SERVICE						
001-513-00-7100	PRINCIPAL PAYMENT	0	0	5,000	0	-100%
001-513-00-7200	INTEREST PAYMENT	0	0	5,000	0	-100%
	Total Debt Service	0	0	10,000	0	-100%
	Total Finance, Admin, & Planning Expenditures	648,958	785,170	814,052	773,272	-5%



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)

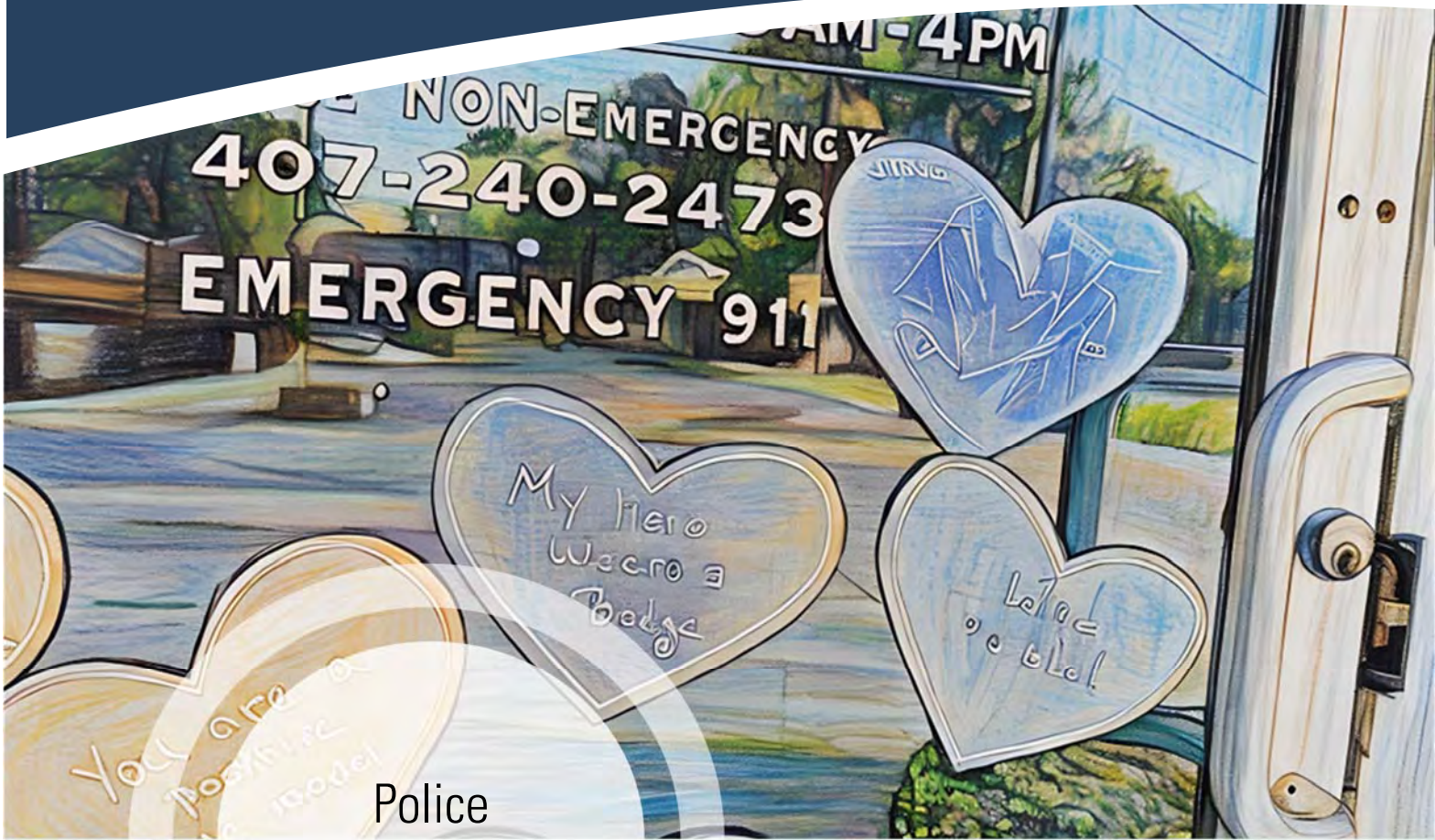
	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Personnel	0	0	0	0
Operating Expenditures	4,962,024	3,801,222	4,004,457	4,565,811
Capital Outlay	0	0	5,896	0
TOTAL	4,962,024	3,801,222	4,010,353	4,565,811

FY 2024/2025 CAPITAL OUTLAY DETAILS	
NONE	
TOTAL	0

EXPENDITURES: DETAIL - GENERAL GOVERNMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	% CHG
OPERATING EXPENDITURES						
001-519-00-3100	OTHER PROFESSIONAL SERVICES	43,095	0	2,800	0	-100%
001-519-00-3110	LEGAL SERVICES	150,426	160,000	160,000	160,000	0%
001-519-00-3120	ENGINEERING FEES	40,774	30,000	30,000	45,000	50%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	9,046	10,000	10,000	12,000	20%
001-519-00-3200	ACCOUNTING & AUDITING	24,960	30,000	30,000	32,000	7%
001-519-00-3400	CONTRACTUAL SERVICES	77,966	79,000	79,000	45,000	-43%
001-519-00-3405	BUILDING PERMITS	184,670	120,000	299,000	160,000	-46%
001-519-00-3410	JANITORIAL SERVICES	2,328	4,000	4,000	3,000	-25%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	3,466	5,000	5,000	5,000	0%
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	1,430,554	0	0	0	0
001-519-00-3420	LANDSCAPING SERVICES	0	0	11,213	0	-100%
001-519-00-3440	FIRE PROTECTION	1,911,107	2,091,722	2,091,722	2,822,111	35%
001-519-00-4100	COMMUNICATIONS SERVICES	11,686	10,000	10,000	12,000	20%
001-519-00-4200	FREIGHT & POSTAGE	2,912	4,000	4,000	4,700	18%
001-519-00-4300	UTILITY/ELECTRIC/WATER	9,021	15,000	15,000	10,000	-33%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	760,586	810,000	810,000	812,000	0%
001-519-00-4500	INSURANCE	188,218	235,000	235,000	250,000	6%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	43,055	5,000	15,222	5,000	-67%
001-519-00-4700	PRINTING & BINDING	7,329	6,500	6,500	14,500	123%
001-519-00-4800	SPECIAL EVENTS	20,309	100,000	100,000	80,000	-20%
001-519-00-4810	TREE BOARD PROMOTIONS & EVENTS	0	0	0	6,000	0
001-519-00-4820	SOLID WASTE COMMITTEE PROMOTIONS & EVENTS	0	0	0	1,500	0
001-519-00-4900	OTHER CURRENT CHARGES	12,436	5,000	5,000	5,000	0%
001-519-00-4910	LEGAL ADVERTISING	2,712	5,000	5,000	5,000	0%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	11,468	10,000	10,000	10,000	0%
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	2,638	3,000	3,000	3,000	0%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	2,250	3,000	3,000	3,000	0%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	9,012	60,000	60,000	60,000	0%
	Total Operating Expenditures	4,962,024	3,801,222	4,004,457	4,565,811	14%
CAPITAL OUTLAY						
001-519-00-6300	CAPITAL IMPROVEMENTS	0	0	5,896	0	-100%
	Total Capital Outlay	0	0	5,896	0	-100%
	Total General Government Expenditures	4,962,024	3,801,222	4,010,353	4,565,811	14%



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 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Personnel	2,589,191	2,891,467	3,113,780	2,964,803
Operating Expenditures	857,222	1,051,500	800,838	1,122,000
Capital Outlay	966,572	0	149,933	0
Debt Service	329,328	0	320,269	0
TOTAL	4,742,313	3,942,967	4,384,820	4,086,803

FY 2024/2025 CAPITAL OUTLAY DETAILS

NONE	-
TOTAL	-

STAFFING

POSITIONS	2022/2023	2023/2024	2024/2025
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Lieutenant	0	0	0
Sergeant	4	4	4
Corporal	2	2	2
Police Officer	14	14	14
Administrative Assistant	1	1	1
Community Service Officer/Code Enforcement	2	2	2
Crossing Guard	5	5	5
TOTAL	30	30	30

EXPENDITURES: DETAIL - POLICE DEPARTMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	% CHG
PERSONNEL						
001-521-00-1200	REGULAR SALARIES & WAGES	1,496,884	1,760,467	1,760,467	1,822,955	4%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	41,209	77,220	77,220	62,000	-20%
001-521-00-1215	HOLIDAY PAY	46,613	75,000	75,000	60,000	-20%
001-521-00-1220	LONGEVITY PAY	6,000	7,750	7,750	8,000	3%
001-521-00-1400	OVERTIME PAY	34,955	25,000	25,000	25,000	0%
001-521-00-1500	INCENTIVE PAY	14,898	15,000	15,000	20,000	33%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	153,704	0	206,514	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	26,525	33,600	33,600	33,600	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	12,913	29,000	29,000	24,204	-17%
001-521-00-1530	BILINGUAL PAY	3,350	4,550	4,550	4,550	0%
001-521-00-2100	FICA/MEDICARE TAXES	135,634	155,110	170,909	157,614	-8%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	271,373	346,270	346,270	358,980	4%
001-521-00-2300	HEALTH INSURANCE	309,108	320,000	320,000	338,000	6%
001-521-00-2310	DENTAL & VISION INSURANCE	9,739	10,000	10,000	17,000	70%
001-521-00-2320	LIFE INSURANCE	6,874	8,500	8,500	8,900	5%
001-521-00-2330	DISABILITY INSURANCE	19,412	24,000	24,000	24,000	0%
	Total Personnel	2,589,191	2,891,467	3,113,780	2,964,803	-5%
OPERATING EXPENDITURES						
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	29,125	150,000	73,231	153,000	109%
001-521-00-3105	OTHER PROFESSIONAL SERVICES	0	0	7,500	0	-100%
001-521-00-3110	LEGAL SERVICES	5,976	8,000	8,000	10,000	25%
001-521-00-3120	NEW HIRE EXPENSES	1,839	3,000	3,000	3,000	0%
001-521-00-3405	RED LIGHT CAMERA FEES	265,650	336,000	336,000	336,000	0%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	53,500	0	53,500	0
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	64,550	0	0	0	0
001-521-00-3410	JANITORIAL SERVICES	2,592	3,500	3,500	3,000	-14%
001-521-00-4000	TRAVEL & PER DIEM	7,028	7,000	7,000	7,000	0%
001-521-00-4100	COMMUNICATIONS SERVICES	23,803	35,000	35,000	30,000	-14%
001-521-00-4110	DISPATCH SERVICE	72,126	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	71	2,000	2,000	2,000	0%
001-521-00-4300	UTILITY/ELECTRIC/WATER	4,803	5,000	5,000	5,500	10%
001-521-00-4410	RENTALS & LEASES - VEHICLES	32,979	220,000	30,000	250,000	733%
001-521-00-4420	RENTALS & LEASES - STORAGE UNIT	0	0	0	1,500	0
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	3,465	3,500	3,500	5,000	43%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	9,817	10,000	10,000	15,000	50%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	2,135	6,500	6,500	5,000	-23%
001-521-00-4700	PRINTING & BINDING	4,689	3,500	3,500	4,500	29%
001-521-00-4800	COMMUNITY PROMOTIONS	136	3,000	3,000	5,000	67%
001-521-00-4900	OTHER CURRENT CHARGES	3,684	3,000	3,000	1,500	-50%
001-521-00-4910	LEGAL ADVERTISING	74	1,000	1,000	500	-50%
001-521-00-4920	MARINE EXPENSES	6,014	10,000	10,000	10,000	0%
001-521-00-5100	OFFICE SUPPLIES	1,018	0	0	0	0
001-521-00-5200	OFFICE & OPERATING SUPPLIES	4,595	10,000	13,722	10,000	-27%
001-521-00-5205	COMPUTER AND SOFTWARE	84,816	10,000	10,000	12,000	20%
001-521-00-5210	UNIFORMS	15,004	10,000	10,000	15,000	50%
001-521-00-5230	FUEL EXPENSE	82,232	70,000	70,000	80,000	14%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	3,600	8,000	8,000	9,000	13%
001-521-00-5245	RADIOS	800	0	2,127	13,000	511%
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	110,928	0	56,258	0	-100%
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	0	0	0	0	0
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	929	2,000	2,000	1,500	-25%
001-521-00-5500	TRAINING - POLICE	12,744	5,000	5,000	7,500	50%
	Total Operating Expenditures	857,222	1,051,500	800,838	1,122,000	40%
CAPITAL OUTLAY						
001-521-00-6305	POLICE DEPT BOAT DOCK & INFRASTRUCTURE	0	0	0	0	0
001-521-00-6400	CAPITAL - EQUIPMENT	19,090	0	26,587	0	-100%

EXPENDITURES: DETAIL - POLICE DEPARTMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	% CHG
001-521-00-6410	CAPITAL - RADIOS	0	0	0	0	0
001-521-00-6417	CAPITAL - VEHICLES	923,808	0	123,346	0	-100%
001-521-00-6418	CAPITAL - VESSELS	23,674	0	0	0	0
	Total Capital Outlay	966,572	0	149,933	0	-100%
	DEBT SERVICE					
001-521-00-7100	PRINCIPAL PAYMENT	252,163	0	275,269	0	-100%
001-521-00-7200	INTEREST PAYMENT	77,165	0	45,000	0	-100%
	Total Debt Service	329,328	0	320,269	0	-100%
	Total Police Department Expenditures	4,742,313	3,942,967	4,384,820	4,086,803	-7%



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 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Personnel	263,347	373,040	373,040	367,237
Operating Expenditures	433,968	540,600	565,067	567,200
Capital Outlay	445,265	0	677,778	285,000
Debt Service	0	0	30,000	0
TOTAL	1,142,580	913,640	1,645,885	1,219,437

FY 2024/2025 CAPITAL OUTLAY DETAILS

CIP - SIDEWALKS	Sidewalk Repairs and Replacements	250,000
CIP - PARK IMPROVEMENTS	Dog Parks	20,000
CAPITAL - EQUIPMENT	Pressure Washer Trailer System	15,000
TOTAL		285,000

STAFFING

POSITIONS	2022/2023	2023/2024	2024/2025
Public Works Director	1	1	1
Public Works Foreman	0	1	1
Public Works Senior Technician	1	0	0
Public Works Technician	4	4	4
TOTAL	6	6	6

EXPENDITURES: DETAIL - PUBLIC WORKS

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	% CHG
PERSONNEL						
001-541-00-1200	REGULAR SALARIES & WAGES	177,660	245,614	245,614	234,209	-5%
001-541-00-1400	OVERTIME PAY	0	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	12,811	18,828	18,828	17,955	-5%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	25,826	39,298	39,298	37,473	-5%
001-541-00-2300	HEALTH INSURANCE	42,621	62,000	62,000	69,000	11%
001-541-00-2310	DENTAL & VISION INSURANCE	1,308	2,100	2,100	3,400	62%
001-541-00-2320	LIFE INSURANCE	779	1,200	1,200	1,200	0%
001-541-00-2330	DISABILITY INSURANCE	2,342	3,500	3,500	3,500	0%
	Total Personnel	263,347	373,040	373,040	367,237	-2%
OPERATING EXPENDITURES						
001-541-00-3100	PROFESSIONAL SERVICES	1,400	500	500	500	0%
001-541-00-3140	TEMPORARY LABOR	0	0	0	1,000	0
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	7,278	13,000	13,000	13,000	0%
001-541-00-3400	CONTRACTUAL SERVICES	11,127	12,000	38,335	12,000	-69%
001-541-00-3420	LANDSCAPING SERVICES	31,200	41,000	41,000	55,000	34%
001-541-00-4000	TRAVEL & PER DIEM	205	1,000	1,000	1,000	0%
001-541-00-4100	COMMUNICATIONS SERVICES	5,319	6,000	6,000	6,500	8%
001-541-00-4300	UTILITY/ELECTRIC/WATER	108,397	120,000	120,000	120,000	0%
001-541-00-4410	RENTALS & LEASES - VEHICLES	34,014	42,000	12,000	42,000	250%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	1,756	5,000	5,000	5,000	0%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	5,937	25,000	28,637	25,000	-13%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	26,359	15,000	35,991	18,000	-50%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	27,431	42,000	44,490	45,000	1%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	303	2,500	2,500	2,500	0%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	23,252	35,000	35,000	45,000	29%
001-541-00-4690	URBAN FORESTRY	109,748	125,000	125,000	125,000	0%
001-541-00-4700	PRINTING & BINDING	1,401	3,000	3,000	3,000	0%
001-541-00-4900	OTHER CURRENT CHARGES	125	0	0	100	0
001-541-00-5200	OPERATING SUPPLIES	9,407	12,000	12,000	12,000	0%
001-541-00-5210	UNIFORMS	2,270	3,600	3,600	3,600	0%
001-541-00-5220	PROTECTIVE CLOTHING	1,060	2,000	2,000	2,000	0%
001-541-00-5230	FUEL EXPENSE	9,523	12,000	12,000	15,000	25%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	12,992	7,500	8,514	7,500	-12%
001-541-00-5250	COLLEGE TUITION REIMBURSEMENT	0	8,000	8,000	0	-100%
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	164	1,500	1,500	1,500	0%
001-541-00-5500	TRAINING	3,300	6,000	6,000	6,000	0%
	Total Operating Expenditures	433,968	540,600	565,067	567,200	0%
CAPITAL OUTLAY						
001-541-00-6200	CIP - BUILDINGS	34,367	0	0	0	0
001-541-00-6320	CIP - RESURFACING & CURBING	24,775	0	15,690	0	-100%
001-541-00-6330	CIP - SIDEWALKS	316,361	0	626,364	250,000	-60%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	6,905	0	0	0	0
001-541-00-6375	CIP - FENCING	0	0	5,450	0	-100%
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	0	0	20,000	0
001-541-00-6385	CIP - CLOCK TOWER	29,896	0	0	0	0
001-541-00-6420	CIP - TRAFFIC CALMING	0	0	0	0	0
001-541-00-6430	CAPITAL - EQUIPMENT	32,961	0	30,274	15,000	-50%
	Total Capital Outlay	445,265	0	677,778	285,000	-58%
CAPITAL OUTLAY						
001-541-00-7100	PRINCIPAL PAYMENT	0	0	15,000	0	-100%
001-541-00-7200	INTEREST PAYMENT	0	0	15,000	0	-100%
	Total Debt Service	0	0	30,000	0	-100%
	Total Public Works Department Expenditures	1,142,580	913,640	1,645,885	1,219,437	-26%



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 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Debt Service	261,550	265,000	265,000	264,000
TOTAL	261,550	265,000	265,000	264,000

EXPENDITURES: DETAIL - NON-DEPARTMENTAL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	% CHG
	DEBT SERVICE					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	203,584	211,000	211,000	214,000	1%
001-584-00-7200	BOND DEBT - INTEREST	57,966	54,000	54,000	50,000	-7%
	Total Debt Service	261,550	265,000	265,000	264,000	0%
	Total Non-Departmental Expenditures	261,550	265,000	265,000	264,000	0%



CITY OF BELLE ISLE, FLORIDA • 2024-2025 ADOPTED BUDGET

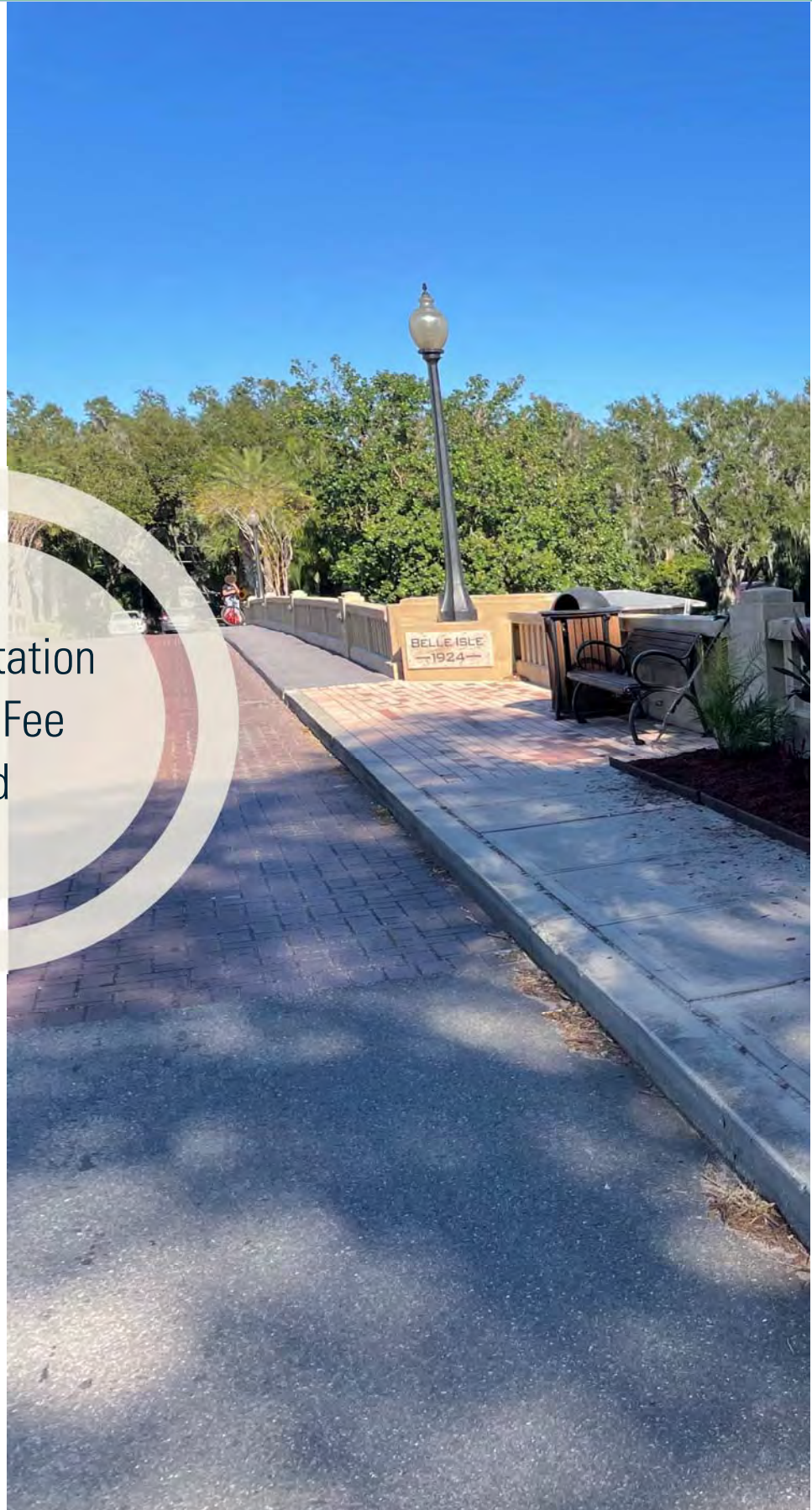
Section Four

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

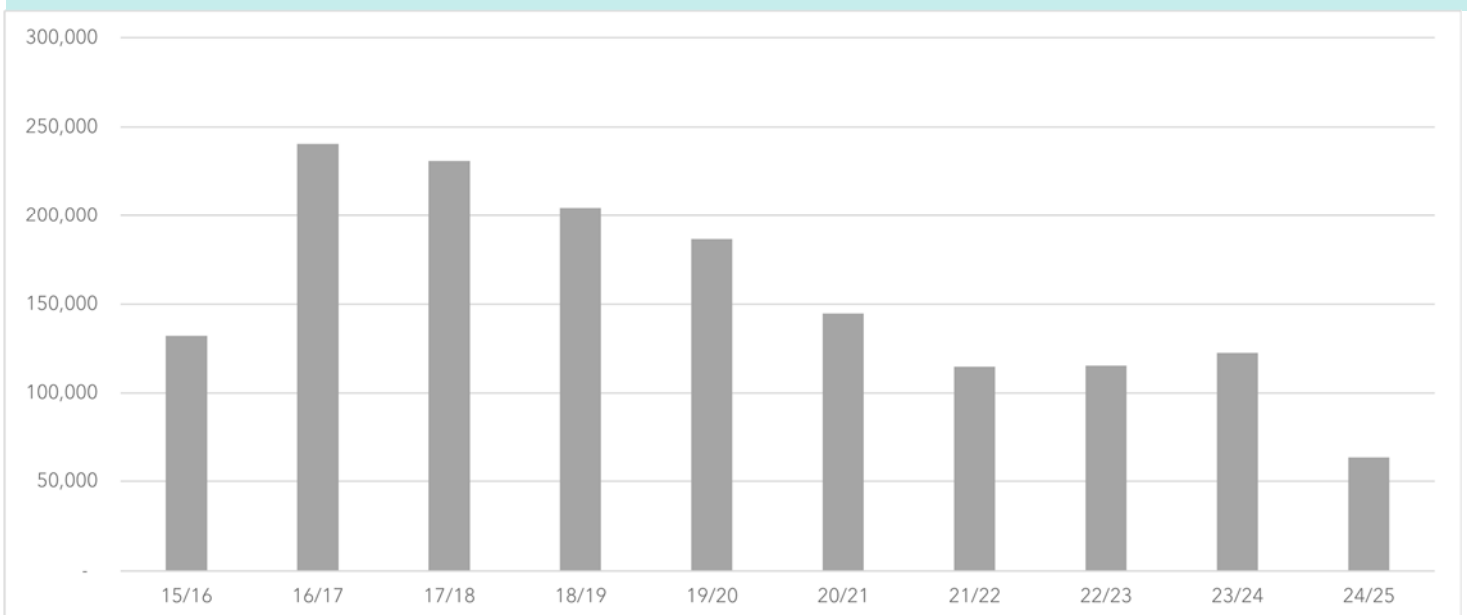
2024-2025 Outlook

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 64% due to no impact fees anticipated while the City still plans for traffic improvements. At September 30, 2025, the projected ending fund balance is \$63,226.

ENDING FUND BALANCE



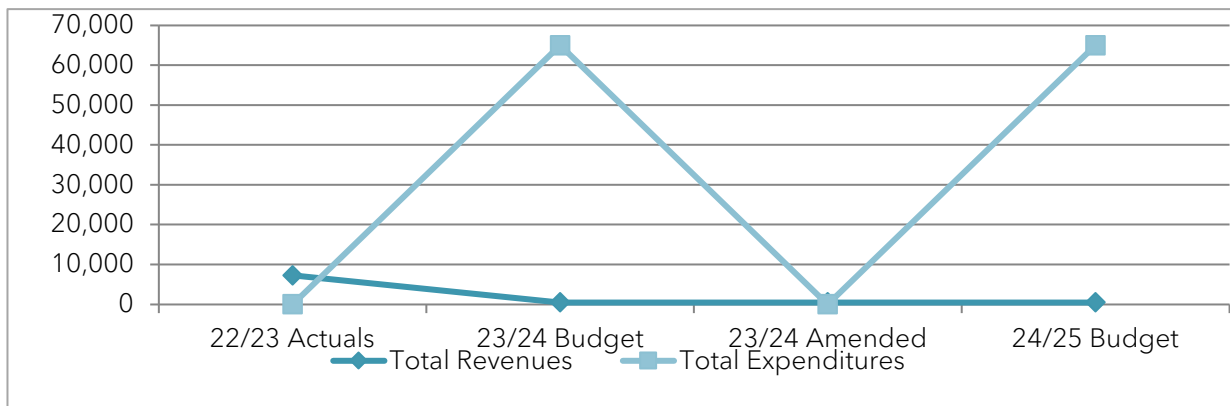
BUDGET: SUMMARY

TRANSPORTATION IMPACT FEE FUND (FUND 102)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	114,757	119,188	122,012	127,726
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	3,220	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	4,035	500	500	500
Total Revenues	7,255	500	500	500
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	122,012	119,688	122,512	128,226
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	65,000	0	65,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	0	65,000	0	65,000
Transfers Out	0	0	0	0
Ending Fund Balance	122,012	54,688	122,512	63,226
Total Expenditures, Transfers Out, & Ending Fund Balance	122,012	119,688	122,512	128,226

FY 2024/2025 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0



BUDGET: DETAIL

TRANSPORTATION IMPACT FEE FUND (FUND 102)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
	Beginning Fund Balance	114,757	119,188	122,012	127,726	5%
REVENUES						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	3,220	0	0	0	0
102-361-100	INTEREST - TRANSPORTATION IMPACT	4,035	500	500	500	0%
	Total Revenues	7,255	500	500	500	0%
Total Beginning Fund Balance, Revenues, & Transfers In		122,012	119,688	122,512	128,226	
EXPENDITURES						
102-541-00-3100	PROFESSIONAL SERVICES	0	65,000	0	65,000	0
102-541-00-6425	CIP - ROADWAY IMPROVEMENTS	0	0	0	0	0
	Total Expenditures	0	65,000	0	65,000	0
	Ending Fund Balance	122,012	54,688	122,512	63,226	-48%
Total Expenditures, Transfers Out, & Ending Fund Balance		122,012	119,688	122,512	128,226	

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.



Overview

Fund 103 Stormwater Fund

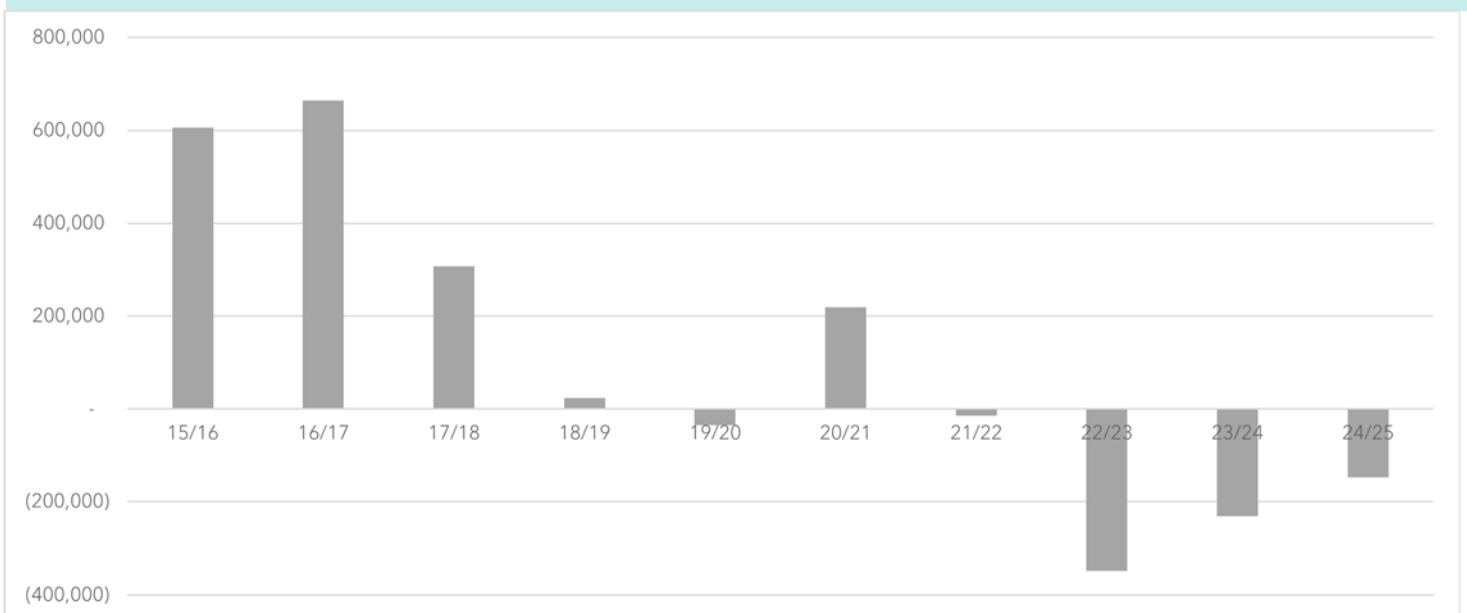
2024-2025 Outlook

Stormwater Fund revenues are projected to be 66% lower than FY 23-24 due to the ARPA revenue that was recorded in FY 23-24. The Stormwater service charge increased from \$135/ERU to \$140/ERU which is collected as a non-ad valorem assessment on tax bills.

Stormwater Fund expenditures are expected to decrease 55% which is also due to ARPA expenditures recorded in FY 23-24.

The Ending Fund Balance of the Stormwater Fund is projected to continue to be negative at September 30, 2025 by \$147,686.

ENDING FUND BALANCE



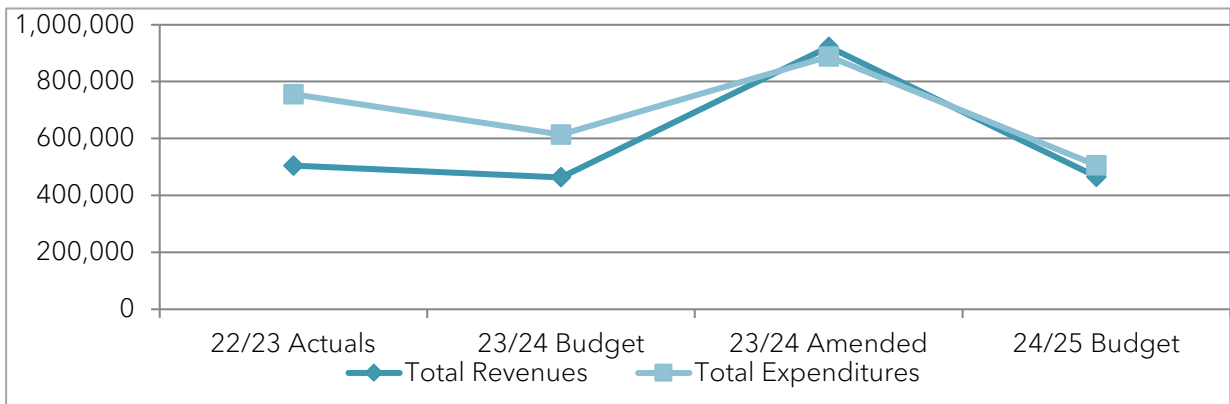
BUDGET: SUMMARY

STORMWATER FUND (FUND 103)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	-13,913	-407,841	-265,046	-106,914
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	68,442	0	457,887	0
Charges for Services	432,370	463,506	463,506	465,612
Fines and Forfeitures	0	0	0	0
Miscellaneous	4,037	500	500	0
Total Revenues	504,849	464,006	921,893	465,612
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	490,936	56,165	656,847	358,698
EXPENDITURES				
Personnel	186,575	275,730	275,730	274,884
Operating Expenditures	410,123	325,000	344,594	231,500
Capital Outlay	159,284	13,000	267,934	0
Debt Service	0	0	0	0
Total Expenditures	755,982	613,730	888,258	506,384
Transfers Out	0	0	0	0
Ending Fund Balance	-265,046	-557,565	-231,411	-147,686
Total Expenditures, Transfers Out, & Ending Fund Balance	490,936	56,165	656,847	358,698

FY 2024/2025 CAPITAL OUTLAY DETAILS

None	-
TOTAL	0




BUDGET: DETAIL

STORMWATER FUND (FUND 103)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
	Beginning Fund Balance	-13,913	-407,841	-265,046	-106,914	-60%
REVENUES						
103-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 103	2,747	0	165,025	0	-100%
103-331-110	FEMA REIMBURSEMENT - STATE - FUND 103	153	0	18,336	0	-100%
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	65,542	0	274,526	0	-100%
103-343-900	SERVICE CHARGE - STORMWATER	432,370	463,506	463,506	465,612	0%
103-361-100	INTEREST - STORMWATER	4,037	500	500	0	-100%
	Total Revenues	504,849	464,006	921,893	465,612	-49%
Total Beginning Fund Balance, Revenues, & Transfers In		490,936	56,165	656,847	358,698	
EXPENDITURES						
103-541-00-1200	REGULAR SALARIES & WAGES	126,978	188,621	188,621	183,327	-3%
103-541-00-2100	FICA/MEDICARE TAXES	9,714	14,430	14,430	14,025	-3%
103-541-00-2200	RETIREMENT CONTRIBUTIONS	21,352	30,179	30,179	29,332	-3%
103-541-00-2300	HEALTH INSURANCE	25,584	38,000	38,000	43,000	13%
103-541-00-2310	DENTAL & VISION INSURANCE	790	1,300	1,300	2,000	54%
103-541-00-2320	LIFE INSURANCE	590	900	900	900	0%
103-541-00-2330	DISABILITY INSURANCE	1,567	2,300	2,300	2,300	0%
103-541-00-3100	PROFESSIONAL SERVICES	22,690	0	12,000	6,500	-46%
103-541-00-3120	ENGINEERING FEES	83,791	140,000	140,000	140,000	0%
103-541-00-3430	NPDES	8,210	10,000	10,000	10,000	0%
103-541-00-3450	LAKE CONSERVATION	9,366	25,000	25,000	25,000	0%
103-541-00-4600	REPAIRS & MAINTENANCE	271,306	150,000	157,594	50,000	-68%
103-541-00-4900	OTHER CURRENT CHARGES	14,760	0	0	0	0
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	159,284	13,000	19,699	0	-100%
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	0	0	248,235	0	-100%
	Total Expenditures	755,982	613,730	888,258	506,384	-43%
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	-265,046	-557,565	-231,411	-147,686	-36%
Total Expenditures, Transfers Out, & Ending Fund Balance		490,936	56,165	656,847	358,698	

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

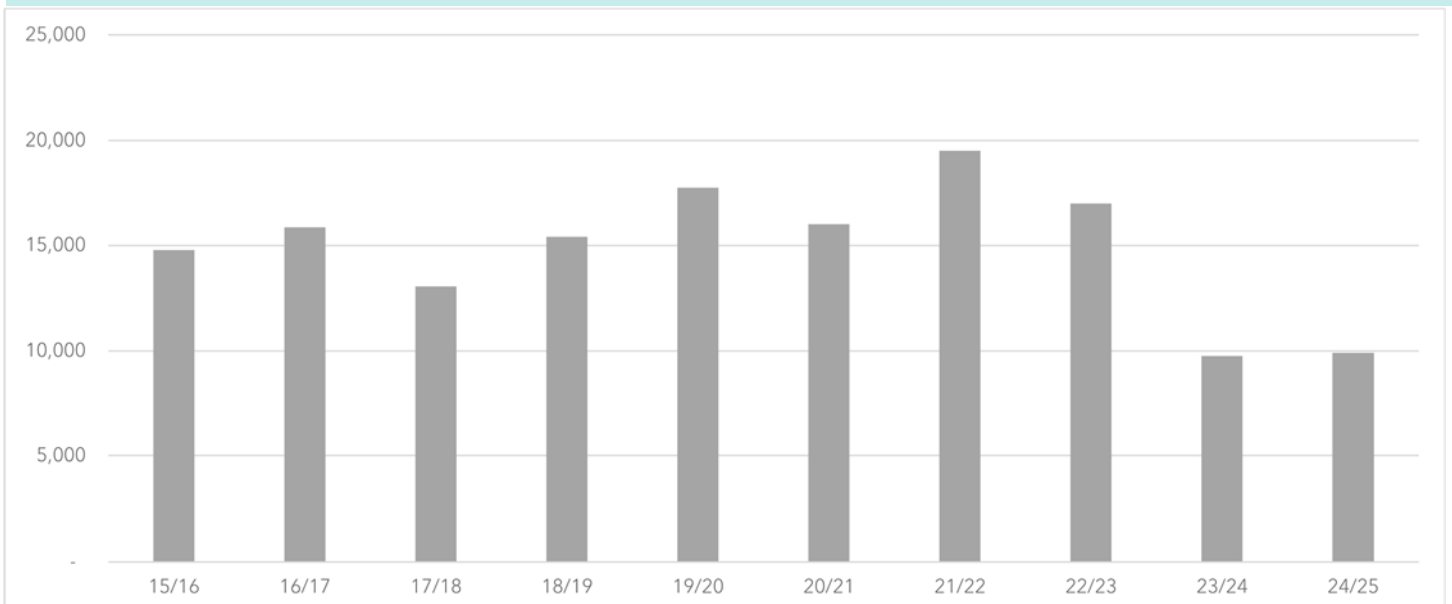
2024-2025 Outlook

Law Enforcement Education Fund revenues are projected to remain mostly unchanged.

Law Enforcement Education Fund expenditures will also remain unchanged.

The Ending Fund Balance of the Law Enforcement Education Fund is expected to increase slightly from \$9,773 to \$9,923.

ENDING FUND BALANCE



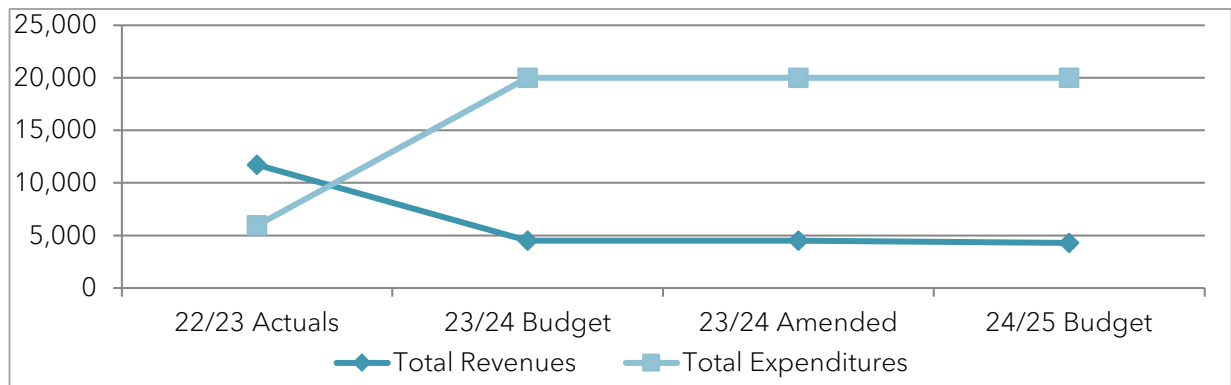
BUDGET: SUMMARY

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	19,524	22,824	25,273	25,623
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	7,682	4,000	4,000	4,000
Miscellaneous	4,035	500	500	300
Total Revenues	11,717	4,500	4,500	4,300
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	31,241	27,324	29,773	29,923
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	5,968	20,000	20,000	20,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	5,968	20,000	20,000	20,000
Transfers Out	0	0	0	0
Ending Fund Balance	25,273	7,324	9,773	9,923
Total Expenditures, Transfers Out, & Ending Fund Balance	31,241	27,324	29,773	29,923

FY 2024/2025 CAPITAL OUTLAY DETAILS

None	
TOTAL	0



BUDGET: DETAIL

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
	Beginning Fund Balance	19,524	22,824	25,273	25,623	1%
REVENUES						
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	7,682	4,000	4,000	4,000	0%
104-361-100	INTEREST - EDUCATION FUND	4,035	500	500	300	-40%
	Total Revenues	11,717	4,500	4,500	4,300	-4%
Total Beginning Fund Balance, Revenues, & Transfers In		31,241	27,324	29,773	29,923	
EXPENDITURES						
104-521-00-5500	TRAINING	5,968	20,000	20,000	20,000	0%
	Total Expenditures	5,968	20,000	20,000	20,000	0%
	Ending Fund Balance	25,273	7,324	9,773	9,923	2%
Total Expenditures, Transfers Out, & Ending Fund Balance		31,241	27,324	29,773	29,923	

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



Overview

Fund 105 Parks Impact Fee Fund

2024-2025 Outlook

Parks Impact Fee Fund has no budgeted revenue or expenditures for FY 24-25 as no impact fees are expected to be collected or spent.

The Ending Fund Balance of the Parks Impact Fee Fund at September 30, 2025 will be \$781.

ENDING FUND BALANCE



BUDGET: SUMMARY

PARKS IMPACT FEE FUND (FUND 105)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	0	0	781	781
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	781	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	781	0	0	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	781	0	781	781
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	781	0	781	781
Total Expenditures, Transfers Out, & Ending Fund Balance	781	0	781	781

FY 2024/2025 CAPITAL OUTLAY DETAILS	
None	
TOTAL	0

BUDGET: DETAIL

PARKS IMPACT FEE FUND (FUND 105)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
	Beginning Fund Balance	0	0	781	781	0%
REVENUES						
105-324-610	IMPACT FEES - RESIDENTIAL - PARKS	781	0	0	0	0
105-324-620	IMPACT FEES - COMMERCIAL - PARKS	0	0	0	0	0
105-361-100	INTEREST	0	0	0	0	0
	Total Revenues	781	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		781	0	781	781	
EXPENDITURES						
	Total Expenditures	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Ending Fund Balance	781	0	781	781	0%
Total Expenditures, Transfers Out, & Ending Fund Balance		781	0	781	781	

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.



FUND 106

Overview

Fund 106 General Government Impact Fee Fund

2024-2025 Outlook

General Government Impact Fee Fund has no budgeted revenue or expenditures for FY 24-25 as no impact fees are expected to be collected or spent.

The Ending Fund Balance of the General Government Impact Fee Fund at September 30, 2025 will be \$1,023.

ENDING FUND BALANCE



BUDGET: SUMMARY

GENERAL GOVERNMENT IMPACT FEE FUND (FUND 106)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	0	0	1,023	1,023
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	1,023	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	1,023	0	0	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	1,023	0	1,023	1,023
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	1,023	0	1,023	1,023
Total Expenditures, Transfers Out, & Ending Fund Balance	1,023	0	1,023	1,023

FY 2024/2025 CAPITAL OUTLAY DETAILS	
None	
TOTAL	0

BUDGET: DETAIL

GENERAL GOVERNMENT IMPACT FEE FUND (FUND 106)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
	Beginning Fund Balance	0	0	1,023	1,023	0%
REVENUES						
106-324-910	IMPACT FEES - RESIDENTIAL - GEN GOV FACI	1,023	0	0	0	0
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	1,023	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		1,023	0	1,023	1,023	
EXPENDITURES						
	Total Expenditures	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Ending Fund Balance	1,023	0	1,023	1,023	0%
Total Expenditures, Transfers Out, & Ending Fund Balance		1,023	0	1,023	1,023	

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

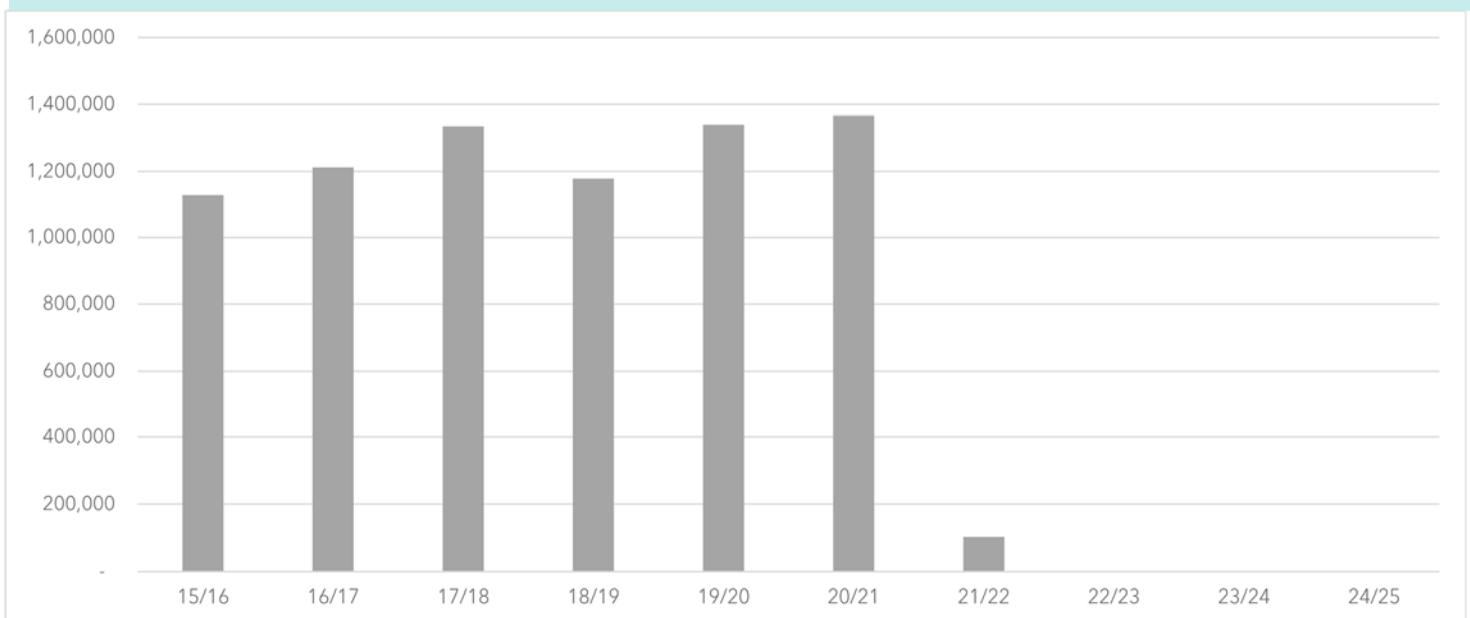
Fund 201 Charter Debt Service Fund

2024-2025 Outlook

The Charter Debt Service Fund has no budget for FY 24-25 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 and will be completely removed from the budget in FY 25-26.

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 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	104,058	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	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	104,058	0	0	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	104,058	0	0	0
Ending Fund Balance	0	0	0	0
Total Expenditures, Transfers Out, & Ending Fund Balance	104,058	0	0	0

FY 2024/2025 CAPITAL OUTLAY DETAILS	
None	
TOTAL	0

BUDGET: DETAIL

CHARTER DEBT SERVICE FUND (FUND 201)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
	Beginning Fund Balance	104,058	0	0	0	0
REVENUES						
201-361-100	INTEREST - CHARTER FUND	0	0	0	0	0
201-362-000	RENT REVENUE	0	0	0	0	0
201-369-900	MISCELLANEOUS REVENUE	0	0	0	0	0
	Total Revenues	0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		104,058	0	0	0	
EXPENDITURES						
	NONE	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
TRANSFERS						
	TRANSFER TO GENERAL FUND 001	104,058	0	0	0	0
	Total Transfers Out	104,058	0	0	0	0
	Ending Fund Balance	0	0	0	0	0
Total Expenditures, Transfers Out, & Ending Fund Balance		104,058	0	0	0	

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



Capital Equipment
Replacement Fund



FUND 301

Overview

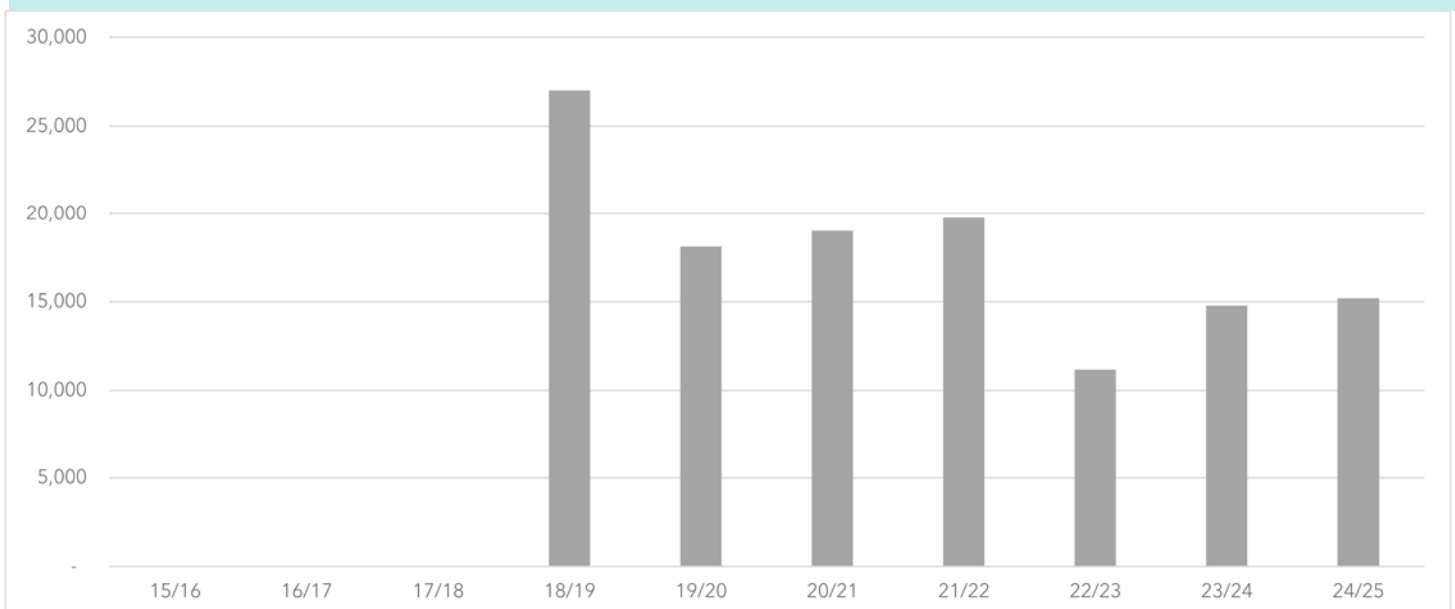
Fund 301 Capital Equipment Replacement Fund

2024-2025 Outlook

The Capital Equipment Replacement Fund has minimal activity budgeted for FY 24-25 as the City works on a plan for the use of this Fund. Only a minimal amount of interest revenue is budgeted.

The Ending Fund Balance of the Capital Equipment Replacement Fund is expected to increase slightly from \$14,783 to \$15,183.

ENDING FUND BALANCE



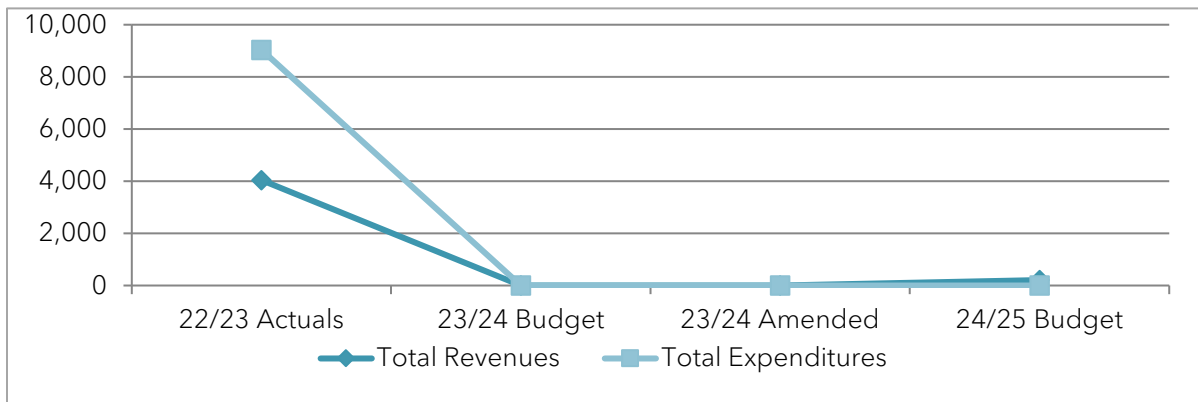
BUDGET: SUMMARY

CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	19,773	13,673	14,783	14,983
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	4,035	0	0	200
Total Revenues	4,035	0	0	200
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	23,808	13,673	14,783	15,183
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	9,025	0	0	0
Debt Service	0	0	0	0
Total Expenditures	9,025	0	0	0
Transfers Out	0	0	0	0
Ending Fund Balance	14,783	13,673	14,783	15,183
Total Expenditures, Transfers Out, & Ending Fund Balance	23,808	13,673	14,783	15,183

FY 2024/2025 CAPITAL OUTLAY DETAILS

None	
TOTAL	0



BUDGET: DETAIL

CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
	Beginning Fund Balance	19,773	13,673	14,783	14,983	1%
REVENUES						
301-361-100	INTEREST - CAP EQUIP REPL FUND	4,035	0	0	200	0
	Total Revenues	4,035	0	0	200	0
Transfers						
301-381-000	TRANSFER IN FROM GENERAL FUND 001	0	0	0	0	0
301-381-103	TRANSFER FROM STORMWATER FUND 103	0	0	0	0	0
	Total Transfers In	0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		23,808	13,673	14,783	15,183	
EXPENDITURES						
301-541-00-6430	CAPITAL - PUBLIC WORKS EQUIPMENT	9,025	0	0	0	0
	Total Expenditures	9,025	0	0	0	0
	Ending Fund Balance	14,783	13,673	14,783	15,183	3%
Total Expenditures, Transfers Out, & Ending Fund Balance		23,808	13,673	14,783	15,183	

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

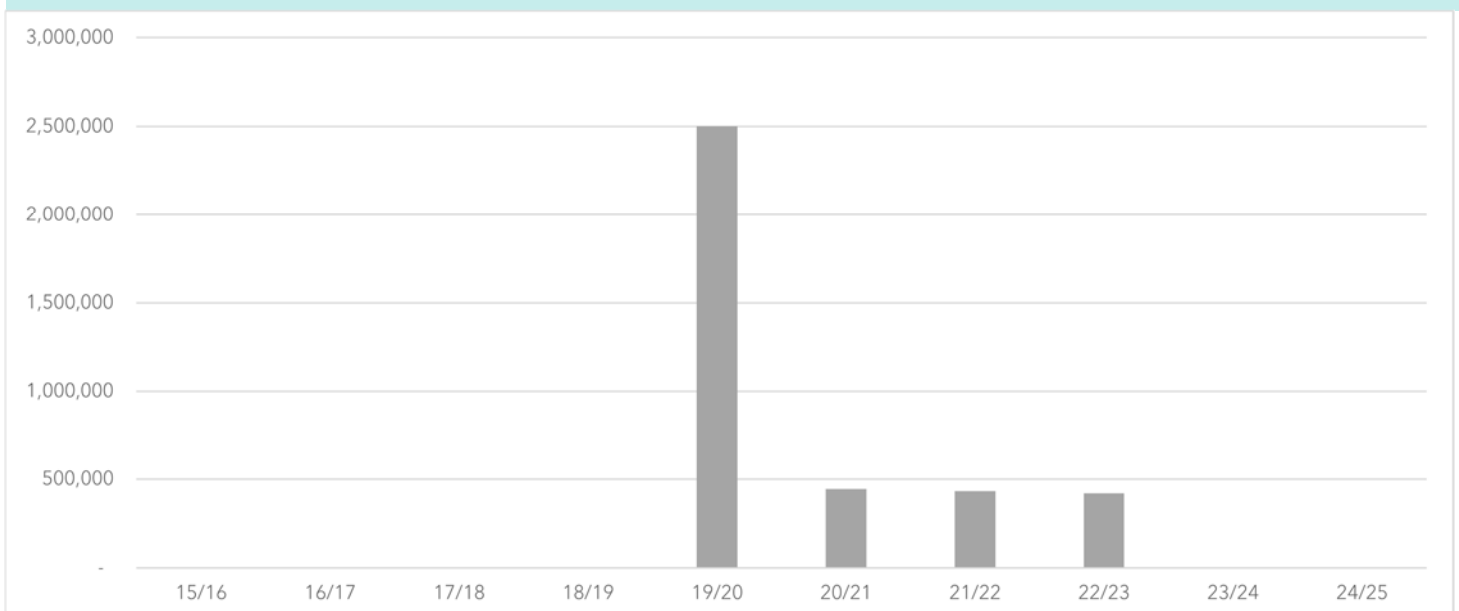
Overview

Fund 303 Capital Improvement Revenue Note Fund

2024-2025 Outlook

There is no budget for the Capital Improvement Revenue Note Project Fund as all bond proceeds were spent and this fund is closed. This Fund is only included due to prior year activity.

ENDING FUND BALANCE



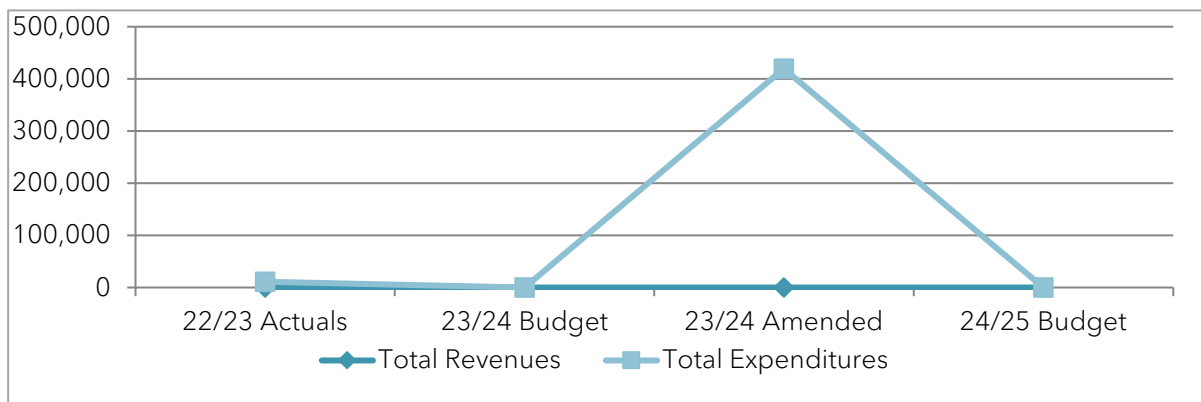
BUDGET: SUMMARY

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJ FUND

	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025
Beginning Fund Balance	430,441	0	419,656	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	430,441	0	419,656	0
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	10,785	0	0	0
Capital Outlay	0	0	310,695	0
Debt Service	0	0	108,961	0
Total Expenditures	10,785	0	419,656	0
Transfers Out	0	0	0	0
Ending Fund Balance	419,656	0	0	0
Total Expenditures, Transfers Out, & Ending Fund Balance	430,441	0	419,656	0

FY 2024/2025 CAPITAL OUTLAY DETAILS

NONE	-
TOTAL	-



BUDGET: DETAIL

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJ FUND

Account Id	Account Description	ACTUALS 2022/2023	ORIGINAL BUDGET 2023/2024	AMENDED BUDGET 2023/2024	BUDGET 2024/2025	(from PFY Amended) % CHG
	Beginning Fund Balance	430,441	0	419,656	0	-100%
REVENUES						
	Total Revenues	0	0	0	0	0
	Transfers	0	0	0	0	0
	Total Transfers In	0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		430,441	0	419,656	0	
EXPENDITURES						
303-517-00-3100	PROFESSIONAL SERVICES - FUND 303	10,785	0	0	0	0
303-517-00-6100	CIP - LAND PURCHASE	0	0	0	0	0
303-517-00-6300	CIP - STORMWATER PROJECTS	0	0	310,695	0	-100%
303-517-00-7100	PAYMENT ON BOND - PRINCIPAL	0	0	108,961	0	-100%
	Total Expenditures	10,785	0	419,656	0	-100%
	Ending Fund Balance	419,656	0	0	0	0
Total Expenditures, Transfers Out, & Ending Fund Balance		430,441	0	419,656	0	



CITY OF BELLE ISLE, FLORIDA • 2024-2025 ADOPTED BUDGET

Section Five

CAPITAL / CIP

Capital Outlay Details

2024-2025

CAPITAL OUTLAY DETAILS

FY 24-25

GENERAL FUND (001)			
CIP - Sidewalks	001-541-00-6330	Sidewalk Repairs & Replacement	250,000
CIP - Park Improvements	001-541-00-6380	Dog Parks	20,000
Capital - Equipment	001-541-00-6430	Pressure Washer Trailer System	15,000
<i>Total General Fund</i>			<u>\$ 285,000</u>

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

STORMWATER FUND (103)			
None			
<i>Total Stormwater Fund</i>			<u>\$ -</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>

<i>Total All Funds</i>			<u>\$ 285,000</u>
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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 24-25 to FY 28-29

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FY 24-25 THROUGH FY 28-29

FUND 001 GENERAL FUND

Category	Project	Estimated	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
		5 Year Cost					
Bridges	Hoffner Bridge Lights	30,000	-	15,000	15,000	-	-
Buildings	City Hall HVAC Replacement	30,000	-	30,000	-	-	-
Buildings	Driveway/Building/Bathroom for Marine Dock	250,000	-	-	250,000	-	-
Buildings	Municipal Complex	15,000,000	-	-	-	15,000,000	-
Equipment	Pressure Washer Trailer System for Public Works	15,000	15,000	-	-	-	-
Equipment	Motor for Police Marine Unit MP2	30,000	-	30,000	-	-	-
Equipment	New Honor Guard Outfitting for (5) Police Officers	10,000	-	10,000	-	-	-
Equipment	(2) New Vehicle Purchases - Public Works	120,000	-	-	120,000	-	-
Equipment	In-Dash Camera/LPR for all Patrol Vehicles	300,000	-	-	100,000	100,000	100,000
Equipment	Chipper for Public Works	75,000	-	-	75,000	-	-
Equipment	New Vehicle Purchase Program	300,000	-	-	-	300,000	-
Equipment	New Marine Patrol Vessel for Police Department	150,000	-	-	-	-	150,000
Equipment	Radar for Speed Detection	15,000	-	-	-	-	15,000
Equipment	New Patrol and Office Computers	80,000	-	-	-	-	80,000
Parks	Dog Parks	50,000	20,000	15,000	15,000	-	-
Parks	Regal - Montmart Park	60,000	-	60,000	-	-	-
Parks	Trimble Park Playground	25,000	-	-	-	25,000	-
Parks	Regal/Montmart Park Playground	30,000	-	-	-	-	30,000
Sidewalks	Sidewalk Improvements	550,000	250,000	75,000	75,000	75,000	75,000
Sidewalks	Judge/Daetwyler Improvements	745,000	745,000	-	-	-	-
Streets	Road Resurfacing	930,000	-	30,000	300,000	300,000	300,000
Streets	Curbing Reconstruction/Improvements	800,000	-	200,000	200,000	200,000	200,000
Streets	Daetwyler/McCoy Intersection Improvements	100,000	-	-	100,000	-	-
Traffic Calming	Pedestrian Crossing @ Hoffner/St. Germaine	25,000	-	25,000	-	-	-
Traffic Calming	Hoffner Roundabout w/Ped Crossing @ St. Denis	834,000	-	500,000	334,000	-	-
Total General Fund		20,554,000	1,030,000	990,000	1,584,000	16,000,000	950,000

FUND 103 STORMWATER FUND

Category	Project	Estimated	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
		5 Year Cost					
Drainage Improv	Hoffner Swales	250,000	-	250,000	-	-	-
Drainage Improv	Nela Ave Swales	250,000	-	250,000	-	-	-
Drainage Improv	Seminole Dr Swales	200,000	-	200,000	-	-	-
Drainage Improv	Cove Dr Drainage	500,000	-	500,000	-	-	-
Drainage Improv	Pipe Lining	2,600,000	-	650,000	650,000	650,000	650,000
Drainage Improv	Seminole/Daetwyler Drainage Improvements	150,000	-	150,000	-	-	-
Drainage Improv	St. Moritz Pipe Lining	600,000	-	600,000	-	-	-
Drainage Improv	McCoy Rd ROW Drainage Improvements	150,000	-	-	150,000	-	-
Drainage Improv	Hoffner Drainage Issues (West Side)	150,000	-	-	-	150,000	-
Total Stormwater Fund		4,850,000	-	2,600,000	800,000	800,000	650,000

ALL FUNDS

	Estimated	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
	5 Year Cost					
General Fund	20,554,000	1,030,000	990,000	1,584,000	16,000,000	950,000
Stormwater Fund	4,850,000	-	2,600,000	800,000	800,000	650,000
Totals	\$ 25,404,000	\$ 1,030,000	\$ 3,590,000	\$ 2,384,000	\$ 16,800,000	\$ 1,600,000

Note: Projects that are grant funded are highlighted in the color orange.