

CITY OF BELLE ISLE, FL

ADOPTED ANNUAL BUDGET

OCT 1, 2021 - SEPT 30, 2022

Mayor Nicholas Fouraker

District 1 - Comm Ed Gold

District 2 - Comm Tony Carugno

District 3 - Comm Karl Shuck

District 4 - Comm Randy Holihan

District 5 - Comm Beth Lowell

District 6 - Comm Jim Partin

District 7 - Comm Sue Nielsen



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Mayor

Nicholas Fouraker

City Council

Ed Gold · District 1

Tony Carugno · District 2

Karl Shuck · District 3

Randy Holihan · District 4

Beth Lowell · District 5

Jim Partin · District 6

Sue Nielsen · District 7

City Officials

Bob Francis · City Manager

Yolanda Quiceno · City Clerk

Tracey Richardson · Finance Director

Laura Houston · Police Chief

Derrek Adkins · Public Works Director

Adopted Budget

Fiscal Year 2021-2022



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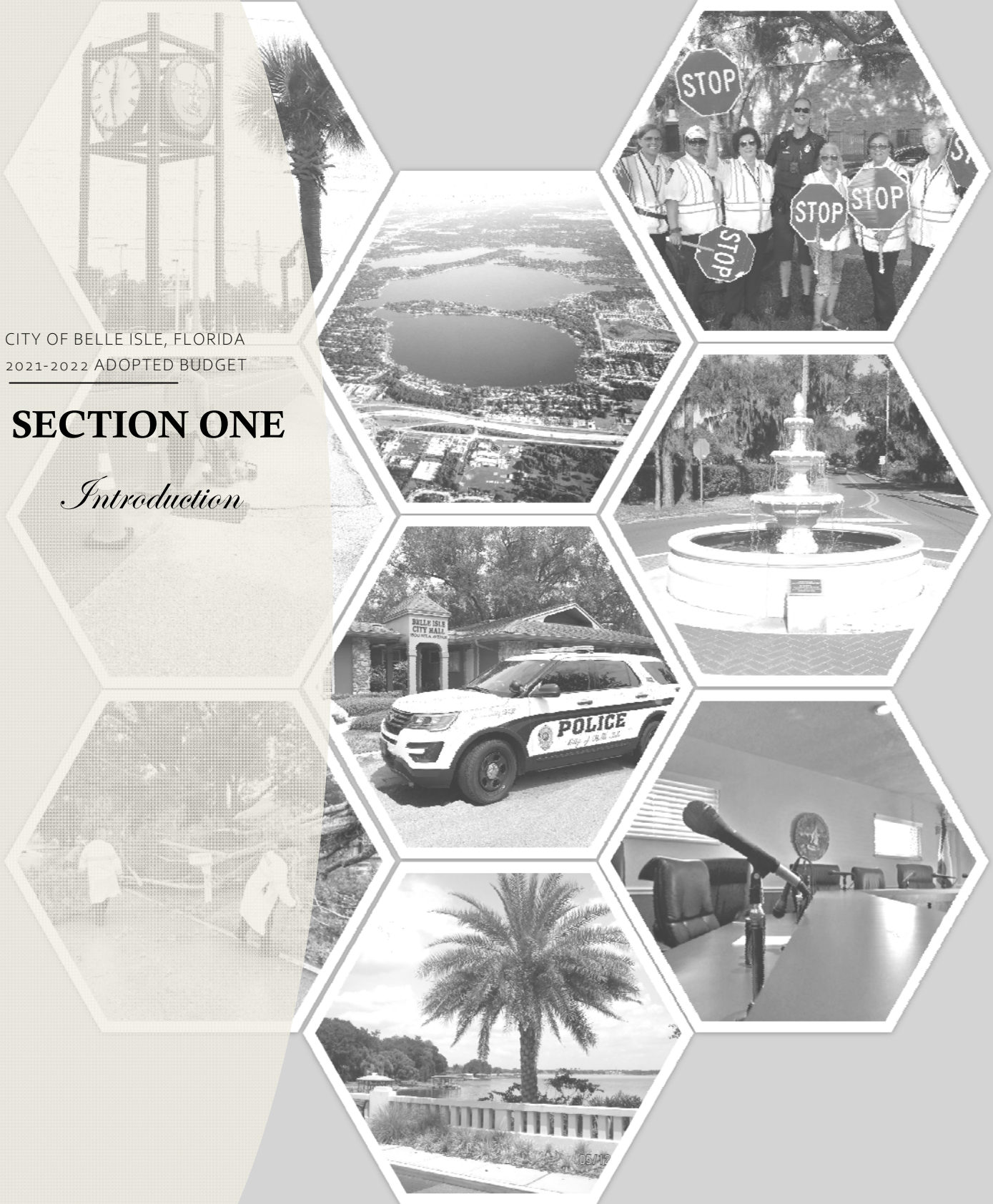
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CITY OF BELLE ISLE, FLORIDA
2021-2022 ADOPTED BUDGET

SECTION ONE

Introduction



Budget Message

CITY MANAGER
ROBERT G. FRANCIS

August 3, 2021 (revised October 1, 2021)

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

I am pleased to submit the Fiscal Year 2021-2022 Operating and Capital Budget in accordance with the City Charter.

We are in unprecedented times. It is important to note that the FY21-22 budget still includes financial impacts due to the ongoing COVID-19 pandemic. It is likely we will not know the full financial impact of COVID-19 for the next few years to come. The City did receive notice that we will receive a total of \$3,626,180 over the next two years from the State under the American Recovery Plan Act (ARPA). The City received its first tranche (disbursement) of funding (\$1,813,090). Of this amount, \$498,693 was allocated to the General Fund to replace the revenue lost during the pandemic shutdown. The remainder of the funding totaling \$1,314,397 was allocated to the Stormwater Fund for ARPA-eligible projects.

Before I go into more detail about the budget this year, I want to recognize and commend all of our City staff; Administration, Public Works, and Police for their commitment and dedication to the residents of Belle Isle during this past year. Working under strict COVID protocols and guidelines and by taking the necessary steps to keep themselves, their families, and our residents safe from COVID 19, their commitment to the City is truly commendable. They worked long hours under very strenuous conditions to keep the City safe and operational.

The staff put together a "needs" list and submitted to the Council as part of the draft proposed FY21-22 budget. It consisted of personnel, equipment, and projects that would meet the Council's goals if the resources are available to fund them. These are needs that the City staff requires to provide the level of service to the City that the Council wants to see and what residents have come to expect.

Using the assumptions that are presented, this budget represents a balanced budget for the upcoming fiscal year without raising property taxes. The Budget Committee decided that it would be Council's decision to use reserves for these projects.

Notable Financial Assumptions:

- No tax millage increase for the 13th year
- Maintaining current excellent levels of service to the community
- Salaries for BIPD are in accordance with the Police Pay Plan (approximately 4% increase)
- 3% COLA is programmed for non-uniform employees
- Increase of non-uniform retirement from 14% to 15%
- Health Insurance increased by 10.5%; Dental has no increase; Vision increase of 5%
- Hiring for new positions will not occur unless additional funding is received
- Budgeted revenue will exceed expenditures by \$16,833 in the General Fund
- Prioritized needs list is available for review in the event additional funding is received
- The City expects ARPA Funds and possibly rent received from Cornerstone Charter Academy (CCA) to replenish reserves prior to the end of the fiscal year
- The City received its first tranche of \$1,813,090 from the ARPA Program. We will receive the second equal tranche next fiscal year for a total payment of \$3,626,180.
- \$498,693 of ARPA was allocated to the GF; \$1,314,397 was allocated to the SF.
- A prioritized "needs" list was created to determine what may be added to the Budget if additional revenues were received or to use reserves for specific projects



2021-2022 BUDGET MESSAGE—continued

The budget process started in May with the city staff receiving guidance from the City Council on goals for next year. These goals included more enforcement of traffic, especially on the major roads in the City (Hoffner, Judge, Daetwyler, and McCoy), and also increased enforcement by the BIPD Marine Patrol. The Council also discussed using the vacant Bank of America property for either a new police station or part of the CCA expansion. Traffic calming was also a goal of the Council.

Departments submitted their budgets to the Finance Director in June and the budget was presented to the Budget Committee for review in July. The Budget Committee, made up of citizens from each of the City's seven voting districts, is responsible for reviewing and making recommendations on the annual operating budget and annual capital expenditures as proposed by the City Manager.

The Budget Committee held four workshops in July to review each fund. City staff attended the workshops to answer questions. The Committee worked at a disadvantage in that they did not have a quorum for one of the meetings and there has not been a full committee for some time. Most meetings have been with a minimum needed for an in-person quorum (4) with one member attending remotely.

With the direction from the Council and other needs of the City as determined by the City Manager and key staff members, the proposed budget could not provide the necessary resources to achieve the direction and goals set by the Council. The staff put together a "needs" list consisting of personnel, equipment, and projects that would meet the Council's goals if the resources are available to fund them. This list prioritized the needs that the City staff requires to continue to provide the exceptional level of service to the City that the residents have come to expect. At the final workshop held on July 23, 2021, the Committee made final recommendations to be sent to the Council along with the prioritized needs list. The Committee believed that the Council should decide what items to include from the needs list in the budget and where those funds will come from. The Committee also recommended that if reserves are to be used, they be used to fund "one-time" projects so a needs list item is not funded over multiple years. The Committee also recommended that reserves should be 25% of the operating budget in the General Fund. Currently, the reserves are at 39%.

With the exception of the ARPA funds, this budget calls for no new revenues in the General Fund and an increase of the non-ad

valorem stormwater rate by \$5 per residence. The Committee also recommended that the City Manager investigate the possibility of adding a fee to businesses; however this was preempted by the recent bill that the Governor signed into law this past year.

come; we continued to fund many one-time projects. This past year, the City completed the stormwater projects at Delia Beach and we resolved a flooding issue on Stafford Avenue, Colleen Avenue, and at the corner of Seminole and Daetwyler that was a problem for residents for many years. With the ARPA funding received over the next two years, the City will make many improvements to the stormwater system. At the top of this list is the stormwater project on Sol Avenue. The City is also partnering with Orange County EPD and the Lake Conway Navigation Advisory Board to move other stormwater projects to the front of the priority list. Those will include Barby Lane, East Wallace Street, and other smaller projects.

Flooding problems, renovating the Bank of America property, annexation, working on Wallace Field, and continuing to work with Cornerstone Charter Academy on its expansion will be the focus for this fiscal year. The City has identified many places in the City where flooding continues due to inoperable grass swales or corroding pipes. This next year, the City's Public Works Department will focus on reconditioning the grass swales and replacing pipes. The City will look to install Rectangular Rapid Flashing Beacons (RRFB) on Hoffner Avenue this year in the vicinity of Pleasure Island Road and Peninsular. The City also has scheduled to install permanent speed humps on Seminole Drive, Barby Lane, and Indian Drive. This project was requested by the residents as a way to stop cut through traffic and reduce speeding in this area.

This budget maintains the current level of service from FY19-20 and FY20-21. We are concentrating our resources on maintaining our current level of service, the safety of our employees (from the Delta variant), and completing some smaller projects that may have been delayed from last year. For this budget, as in past budgets, the City continues to account for expenses in the fund in which they occur. This provides a more accurate accounting of expenses in the fund. For example, the City Manager, Finance Director,

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**The American
Rescue Plan
Act of 2021**



The City continues to repair and replace much needed infrastructure and equipment that was in very poor shape; we completed projects that will benefit the citizens for years to

2021-2022 BUDGET MESSAGE—continued

and Public Works provide services to stormwater and the charter school and this budget distributes those costs to the other funds based on a percentage of time spent in those funds.

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

GENERAL FUND ADOPTED BUDGET

The General Fund provides approximately 69% of the total operating budget for all governmental funds. The total adopted General Fund budget, including reserves is \$10,822,002, an increase of \$1,493,949 (16%) from the FY20-21 amended budget.

We budgeted a decrease in Communication Tax based on the revenue estimate provided from the Department of Revenue; however, hopefully it will increase with all of the online and remote work done during the pandemic. We still expect property values to increase, therefore increasing the Ad Valorem (property tax) by approximately 5% due to the property appraiser assessments; not a millage rate increase.

For General Fund Revenues, all major categories except Miscellaneous Revenue have increased but not very much. Last year, the Council rescinded the Electrical Utility Tax of 3% and replaced it with an Electrical Franchise Fee of 3% and we project an increase of 25% in electric franchise fees. Building permit fees may also increase by 20% due to a strong real estate market, and should CCA start its expansion, building permit fees will increase. The City approved a 3% increase for the solid waste and recycling company which is a contractual increase. Therefore, the residential rate will go from \$21.07 (\$252.84 annually) to \$21.70 (\$260.40).

As a quick overview, here is the adopted budget for FY21-22 for all funds compared to the FY20-21 amended budget:

FUNDS	REVENUES		EXPENDITURES	
	FY 20/21 AMENDED	FY 21/22 ADOPTED	FY 20/21 AMENDED	FY 21/22 ADOPTED
General Fund	6,791,149	7,822,002	6,870,513	7,805,169
Transportation Impact Fee Fund	4,000	500	64,500	55,100
Stormwater Fund	392,087	1,720,238	560,155	1,491,850
LE Education Fund	2,500	2,000	6,200	6,000
Charter Debt Service Fund	1,050,141	1,037,341	958,588	1,419,173
Equipment Replacement Fund	1,000	500	0	0
2020 Bond Fund	0	0	2,057,900	442,100
TOTALS	8,240,877	10,582,581	10,517,856	11,219,392

FINANCIAL OUTLOOK

The City does not have many funds. The two main funds are the General Fund and the Stormwater Fund.

- **General Fund revenues** will increase from the amended FY20-21 budget. This is mostly due to funds received from ARPA, an increase in the projected Beginning Fund Balance, Orange County Property Appraiser Assessments, Local Options Gas Tax, Electric Franchise Fees, State Shared Revenue, Half-Cent Sales Tax, and Fines and Forfeitures.



- The **Stormwater Fund** may be more stable than it has been in the past with the additional funding from ARPA. This funding will allow the City to finally catchup on the major projects in the system. Charges for services will increase by 3.6%. The City continues to repair and replace stormwater infrastructure to reduce or correct areas that flood during periods of high rain. The City is progressing in this area with the completion of the system at Delia Beach and work at Stafford and Colleen, but we still have 3-5 years of repairs to get ahead of the problem.

Also, the City is partnering with Orange County on several important projects in the City that were identified in the County's Lake Conway Stormwater Quality Master Plan. The City will also look into the state's "septic to sewer" program. If possible, the City can start the process to acquire state and federal funding for the program.

REVENUES

General Fund

Taxes and Fees

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

Ad Valorem Taxes

The adopted millage tax rate for FY21-22 remains unchanged at \$4.4018 per one thousand dollars (\$1,000) of assessed value. The current year taxable value for property in Belle Isle is \$881,194,409 (4.5% increase from \$842,860,574). The total budgeted ad valorem revenue, \$3,684,899 increased \$160,301 (4.54%) from last year (\$3,524,598). The current year's budgeted tax receipts are based on the total valuation of property for purposes of taxation, the general economic environment, and a collection rate of 95%.

Non-Ad Valorem Taxes

A non-ad valorem assessment is a **special assessment or service charge that is not based on the value of the property**. Non-ad valorem assessments are assessed to provide certain benefits to your property, including services such as landscaping, security, lighting, and trash disposal. Currently, the City only has a solid waste non-ad valorem tax that is in the General Fund. As stated above, the City approved a 3% increase for the solid waste and recycling company which is a contractual increase. Therefore, the residential rate will go from \$21.07 (\$252.84 annually) to \$21.70 (\$260.40). Expected revenues from Solid Waste assessments are \$652,836.

Other Revenue Sources-Combined

Other revenue sources that the City collects are the gas tax, utility tax (collected only on propane), permit fees, franchise fees (electric and solid waste), state shared revenues, charges for services (special events), fines, and other miscellaneous revenues. Combined, these revenues make up \$3,484,267 or 44.5% of the General Fund Revenues. This number is up by 32% from last year's combined revenues.

HIGHLIGHTS OF THE ADOPTED BUDGET

The FY21-22 adopted budget contains funding for ongoing services to the community. The following reflect some of the highlights regarding the budget:

General Fund

- Millage to remain at 4.4018
- Revenues remain close to previous years
- Code Enforcement will be transferred to the Police Department
- Increase of non-uniform retirement from 14% to 15%
- Actual Health Insurance increases by 10.5%; no Dental increase; Vision increase of 5%
- Increase in non-ad valorem assessments, garbage increase to \$260.40
- Establish 3% COLA for non-uniform employees/ 4% for Police Officers
- Frozen police officer position unfrozen and added one new police officer position
- \$498,693 of ARPA was allocated to the GF
- No transfers to Equipment Replacement Fund
- No funds allocated for BING grants
- Reserves are at 39%

Transportation Impact Fees

- Speed humps on Seminole Drive, Barby Lane, and Indian Drive
- Rectangular Rapid Flashing Beacon (RRFB) on Hoffner at Pleasure Island and Peninsular intersections

Stormwater Fund

- Stormwater assessments increase from \$120/EDU to \$125/EDU
- Revenues increase from \$392,087 to \$1,720,238 with allocation from ARPA funds
- Several stormwater projects budgeted with ARPA funds
- Sol Avenue Project to be done this budget year
- City to partner with Orange County EPD to complete Wallace Avenue Drainage and Barby Lane Project

Charter School

- Partial funding of HS HVAC replacement
- Roof Repairs to HS and Field House

Capital Improvement Plan

- General Fund - Equipment
 - Police Department \$25,900 (Radios/Weapons/Tasers)
 - Police Department \$50,000 (New Police Vessel)
 - Public Works \$21,500 (New Mowers)
 - Public Works \$25,000 (Bucket Truck)
- General Fund – Projects
 - Paving \$200,000 (Finish District 3 area)
 - Paving \$150,585 (District 2 & 5 area)
 - Swann Beach \$25,000 (Deck- ADA)
 - Nela Bridge Repairs \$47,000 (Decking, fencing, paint)
 - Sidewalks \$25,000 (Various city-wide locations)
- Transportation Impact Fee Fund – Projects
 - Traffic Calming \$12,000 (Speed Humps)
 - Pedestrian Crossings \$43,100 (Hoffner at Pleasure Island and Peninsular)
- Stormwater Fund – Projects
 - Sol Avenue Drainage \$490,000 (new infrastructure)
 - Barby Lane \$196,250 (Upgrade system)
 - Seminole/Daetwyler \$20,000 (intersection drainage)
 - 6504 St. Partin \$20,000 (pipe replacement)
 - 2211 Cross Lake \$350,000 (conveyance)
 - E. Wallace Drainage \$65,000 (reclaimed water project)
- Charter School – Projects
 - HS HVAC \$425,000
 - HS Roof \$13,000
 - Field House Roof \$104,000

2021-2022 BUDGET MESSAGE—continued

Fund Balance Appropriated

There is a delicate balance between maintaining a healthy reserve and allocating the necessary funds to maintain systems; however, a normal fund balance should range between 15-20% of the operating budget. The Budget Committee recommended a minimum fund balance of 25% of revenues. We expect that this budget will end the year with a fund balance in the general fund of \$3,016,833 (39%) which is up from \$2,457,540 in FY20-21.

General Fund Revenue Breakdown

The chart below depicts the breakdown of various revenue types and compares FY20-21 to the FY21-22 budget (minus reserves).

Revenue	FY 20/21 AMENDED	FY 21/22 ADOPTED
Ad Valorem Taxes	3,524,598	3,684,899
Other Taxes	417,000	432,500
Licenses and Permits	418,000	504,900
Intergovernmental	1,533,668	2,076,972
Charges for Services	638,161	658,836
Fines and Forfeitures	182,500	417,500
Miscellaneous Revenue	77,222	46,395
TOTAL REVENUES	6,791,149	7,822,002

TRANSPORTATION IMPACT FEE FUND

Traffic Impact fees are charged for new development, currently limited to only new residential development. Funds are used for the cost of expanding traffic facilities demanded by new development. The City hired a consultant to update the current development impact fees as well as provide a new study that will include general government, transportation, park, police and fire impact fees for residential, commercial, and industrial development, and any other impact fee recommended consistent and pursuant to the Florida Impact Fee Act.

Although the City has not projected any impact fees being collected this fiscal year, the beginning fund balance is \$126,126 and can be used for traffic facilities due to an increase in traffic in the City.

STORMWATER FUND

Charges for Stormwater fees are assessed by units by the Orange County Property Appraiser as a non-ad valorem assessment and applied at \$125/unit. This assessment is the only source of revenue for the fund with the exception of interest and ARPA. The total charge for services for the fund is \$405,341, which is 3.6% over the previous year. The SF revenue increased with the allocation of \$1,314,397 received from the federal ARPA Program.

CHARTER SCHOOL DEBT SERVICE FUND

Revenue for this fund is derived from rent revenue received from Cornerstone Charter Academy and is based on the student enrollment count. The student count is estimated in

October and then finalized in February. This year, the count is anticipated to be 1,482. Each student is assessed \$700 which brings the total rent to \$1,037,341.

CAPTIAL EQUIPMENT REPLACEMENT FUND

This fund was established by Council in 2019. The purpose of the fund is to provide the funds necessary to purchase capital equipment. The only sources of funds come from transfers from the General Fund and Stormwater Fund. Due to revenue shortfalls in both funds, this fund will not receive any funding this fiscal year. There is currently \$19,131 in this fund.

CAPITAL IMPROVEMENT FUND (2020 BOND NOTE)

In 2020, the City issued \$2.6 million in bonds. The proceeds from these bonds were to purchase the Bank of America property and to either purchase additional property or to use for stormwater projects. The proceeds are required to be spent within three years. There is currently \$442,100 remaining in this fund.

EXPENDITURES

General Fund

The General Fund is used to account for all expenditures that are not restricted for 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. Services and programs currently budgeted have been maintained. Total General Fund expenditures are projected to be \$7,805,169 (13.6%) above the amended FY20-21 budget of \$6,870,513.

POLICE

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

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

2021-2022 BUDGET MESSAGE—continued

The Department consists of twenty full-time certified police officers dedicated to keeping the citizens of Belle Isle safe. The Agency is comprised of one Police Chief, one Deputy Chief, two Patrol Sergeants, one Detective Sergeant, two Corporals, twelve Patrol Officers (three of which are marine patrol), one School Resource Officer, two CSO/Code Enforcement Officers, one Administrative Assistant, and four Crossing Guards. The School Resource Officer is primarily funded by the Cornerstone Charter Academy. The Code Enforcement Officer will be transferred to the Police Department. The Code Enforcement Officer and the Community Services Officer will combine duties to provide weekend coverage for the City.

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

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

Expenditures—Police

Projected total operating expenditures for the Belle Isle Police Department is \$2,942,737 which is \$493,352 above the FY20-21 amended budget. Most of the increase is wages and benefits according to the approved Police Pay Plan and the transfer of expenses with the Code Enforcement Officer, vehicles, and red light camera fees.

Expenditures—Public Works

Projected total operating expenditures for Public Works is \$1,077,525 which is a \$368,754 increase from the FY20-21 amended budget. Most of the increase is wages and benefits for the staff, an increase in right-of-way maintenance from the City annexing three County roads into the City, and increases to capital improvement projects and equipment. Capital outlay for equipment is for the purchase of a bucket truck which will reduce the dependence on contractors for tree work and for the purchase of new mowers. Orange County continues to provide the majority of street sweeping services to the City as part of the Lake Conway Navigation Advisory Board budget. Capital projects scheduled for this year are to mill and pave certain streets in District 3 that were not done two years ago and in District 2 and 5. The City also has programmed for sidewalk replacements, building an ADA deck in Swann Park, and repairs of the Nela Bridge.

PUBLIC WORKS

The Public Works Department ensures the health, safety, and public welfare of the community by managing and maintaining infrastructure and coordination of the maintenance of other infrastructure in the City. Services also include maintaining streets, tree care, government facilities and public lands including the City's park and greenway system, right-of-way maintenance, performing safety inspections, emergency response, and staffing public events.

The Department consists of three employees: A Public Works Director and two Public Works Technicians. In partnership with other agencies and through contracts, services also include solid waste management, including trash and recycling collection, tree debris and limb collection, street sweeping, and streetlights. Public Works expenses are also included in the Stormwater Fund as the Public Works department maintains the stormwater system.

ADMINISTRATIVE, LEGISLATIVE, AND GENERAL GOVERNMENT

The City's administrative, legislative, and general government departments are responsible for all administrative functions and financial operations in the City. Included under these departments are the Offices of the Mayor and Council, City Manager, City Clerk, City Attorney, City Planner, and Finance.

Expenditures—Administrative, Legislative, and General Government

□ **Governing Board:** This is the Office of the Mayor and Council. Most of the expenditure categories remain the same as last year. The

only significant change made to the Legislative and Executive accounts was an \$8,500 increase in the election expense. Most years, the City is able to piggyback off other elections (State or federal). This year's election does not fall under one of these so the City has to pay the expense of the election.

2021-2022 BUDGET MESSAGE—continued

- **Administration:** This department includes the City Manager, City Clerk, City Planner, Administrative Assistant, and Finance Director. Last year, the City Planner, a contracted position, was accounted for under General Government. This position was transferred to this department as that is where it belongs. At the same time, the Code Enforcement Office was transferred to the Police Department and expenses for this position were also transferred to the Police Department. The net result was an increase in expenditures of \$21,841 from last year's budget.
- **General Government:** This department accounts for all other administrative and government expenditures including the contracted services for the City Attorney, Lobbyist, Fire Department contract, Engineering, Solid Waste, Information Technology, and the BING Program. This department's expenses are \$2,977,554, an increase of \$45,459 over the last fiscal year. Changes to this department include an increase in the Orange County Fire contract of \$84,375; an increase of \$23,514 in solid waste fees; an increase of \$20,000 in building permits; a decrease of \$30,000 in insurance; and most notably, no grant funds for the BING Program.
- **Debt Service:** This account is for all debt service on the 2016 bond issue for the Nela Bridge renovation which will be paid in 2026 and the debt service on the 2020 bond issue for the Bank of America building purchase.
- **General Fund Ending Fund Balance (Reserves):** It is projected for the end of FY20-21, the City will have an unrestricted ending fund balance in the General Fund of approximately \$3,016,833 (39% reserve). This is \$559,293 more than the amended FY20-21 Budget. This more than achieves the Budget Committee's recommendation to have a 25% reserve.

General Fund Expense Breakdown

The chart below depicts the breakdown of various revenue types and compares FY20-21 to the FY21-22 budget:

Expense	FY 20/21 AMENDED	FY 21/22 ADOPTED
Governing Board (Executive and Legislative)	43,050	54,300
Administration (Administration, Finance, Planning)	493,212	515,053
General Government	2,932,095	2,977,554
Police	2,449,385	2,942,737
Public Works	708,771	1,077,525
Debt Service	244,000	238,000
Transfers	0	0
TOTAL EXPENSES	6,870,513	7,805,169

TRANSPORTATION IMPACT FEE FUND

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

Expenditures—Transportation Impact Fee Fund

This year, the City will install a RRFB on Hoffner at Pleasure Island; a RRFB at Peninsular; and speed humps on Seminole Drive, Indian Drive, and Barby Lane. The total expenses will be \$55,100.

STORMWATER FUND

Belle Isle's Stormwater Fund consists of the equipment and projects necessary to maintain the City's stormwater systems. This includes all conveyance systems, outfalls, basins, swales, engineering, and NPDES reporting. The Public Works Department is responsible for the maintenance and operation of the stormwater system.

Expenditures—Stormwater Fund

The adopted budget for this fund is \$1,491,850 which includes ARPA funding to use for stormwater projects. The City is having issues with the drainage swales that will be looked at this year with in-house forces. The projects scheduled for this year are listed above; however, if any emergencies arise, then these projects may be delayed as funding will be used for the emergency. The fund's reserve is still at a low level due to the number of projects that the City completed over the last three years which significantly reduced street flooding in the area that had problems for many years.

2021-2022 BUDGET MESSAGE—continued

LAW ENFORCEMENT EDUCATION FUND

The Law Enforcement Education fund receives revenue from traffic violations. The fund can only be used for Police Officer training for criminal justice education degree programs and training courses, including basic recruit training.

Expenditures—Law Enforcement Education Fund

It is expected that \$6,000 will be used for this continuing education.

CHARTER SCHOOL DEBT SERVICE FUND

The Charter School Debt Service Fund pays for the debt on the Cornerstone Charter Property and for major equipment repair and replacement. Revenue is received based on student count. The City developed a capital facilities plan and restricted the use of funds to that plan.

Expenditures—Charter School Debt Service Fund

The City anticipates work on the Field House roof and the High School roof this year with a cost of \$104,000 and \$13,000, respectively. The High School HVAC system will also be replaced. This will occur over a two-year period with \$425,000 budgeted for each year.

CAPITAL IMPROVEMENT FUND (2020 BOND)

The City issued \$2.6 million of revenue bonds to purchase the Bank of America property and to make improvements to the stormwater system or purchase additional property. The City purchased the BOA property for \$2,000,000 and had administrative expenses of \$57,900. The proceeds remaining have to be spent within three years.

Expenditures—Capital Improvement Fund (2020 Bond)

The City will use the remaining funds (\$442,100) for Sol Avenue Drainage Project if ARPA funds are not available for this project.

FIVE YEAR CAPITAL IMPROVEMENT PLAN

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

Expenditures—Capital Improvement Plan

For this fiscal year, the following projects are included in the CIP:

General Fund		Stormwater Fund <i>(These projects qualify for APRA funds)</i>	
Paving in District 3	\$200,000	Sol Avenue Drainage	\$490,000
Swann Beach ADA Deck	\$25,000	Seminole/Daetwyler Drainage	\$20,000
Sidewalk Replacement (City Wide)	\$25,000	Barby Lane Upgrade	\$196,250
Nela Bridge Repair	\$47,000	Wallace Drainage	\$65,000
Transportation Impact Fee Fund		6504 St. Partin Place Pipe Replacement	\$20,000
RRFB (Hoffner/Pleasure Island)	\$20,600	2211 Cross Lake Rd. Conveyance	\$350,000
RRFB (Hoffner/Peninsular)	\$22,500		
Speed Humps (Seminole/Barby/Indian)	\$12,000		
Charter Debt Service Fund			
Roof—Field House	\$104,000		
Roof—High School	\$13,000		
HVAC— High School (Phase 1)	\$425,000		

2021-2022 BUDGET MESSAGE—continued

CONCLUSION

This budget has been prepared in accordance with the provisions of the City Charter, Section 5.02. It includes details and explanations of adopted budget items as well as a line by line comparison of the adopted budget and prior year amended budget.

I would like to again thank the Council for all of your efforts and leadership during this continuing pandemic and the resurgence of the Delta variant. Your commitment to our employees has been exceptional and the response of the community as a whole to the COVID-19 pandemic has been truly amazing. I want to thank a great city team (administrative staff, Police, and Public Works) for all the hard work during this pandemic to keep the City safe and operating. We all hope for an end soon.

The City is very fortunate to have a healthy reserve in the General Fund but this reserve will not last without additional sustaining revenues added to the General Fund. Although the City may be able to restore some of its lost revenues due to ARPA funding, this will be a one-time restoration that will not sustain the City in future years. We also cannot depend on assessed values on property to continue to rise.

There has been little discussion about sustaining revenues at the Budget Committee level over the past year until the final Budget Committee Meeting on July 23, 2021 which was too late for the City to enact any tax increase or establish any non-ad valorem assessments. In order for these to move forward, the Budget Committee or Council has to start now for next year. The annexation of commercial property will not be enough to sustain the City. The Council discussed many goals that they want to accomplish to provide the high level of service that the residents of Belle Isle have come to expect. As of this budget, we can provide basic services to the community as we do not have the resources to do more.

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

In closing, I would like to express my sincere thanks to Finance Director Tracey Richardson for her exceptional institutional and financial knowledge and to the department heads for their efforts in preparing this budget.

Respectfully Submitted,



Bob Francis
City Manager





Mission and Vision

Mission

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

Vision

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

City Profile

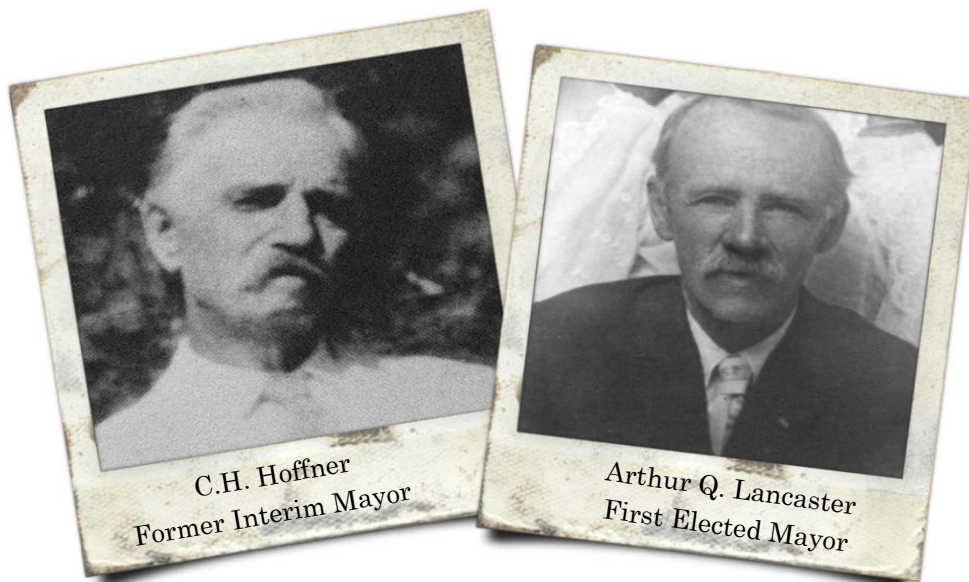
The City of Belle Isle is a residential community located in southeastern Orange County, in the heart of Central Florida and surrounding beautiful Lake Conway.

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

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

The City is 5.12 square miles in area with an estimated population of 7,365 based on the 2019 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.



*C.H. Hoffner
Former Interim Mayor*

*Arthur Q. Lancaster
First Elected Mayor*



Community at a Glance

CITY, STATE

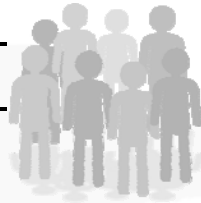
Belle Isle, FL

TOTAL HOUSEHOLDS



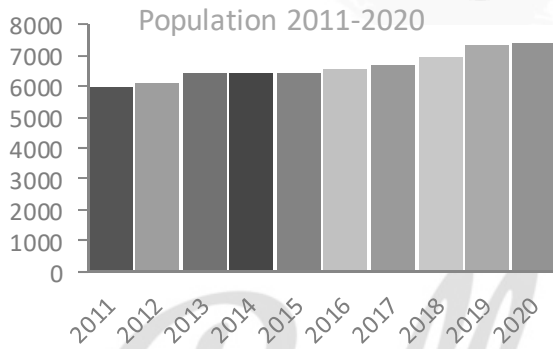
POPULATION

7,378



RACE & ETHNICITY

White:	84.7%
Hispanic or Latino:	14.8%
Asian:	4.2%
Black or African American:	2.3%
American Indian and Alaska Native:	0.0%
Native Hawaiian and Other Pacific Islander:	0.0%
Two or More Races:	3.4%

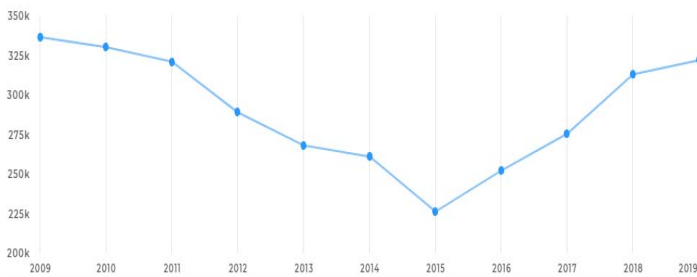


HOUSEHOLD INCOME

Median Income	\$88,433
Above \$200,000	16%
Below \$25,000	15%

MEDIAN HOME VALUE

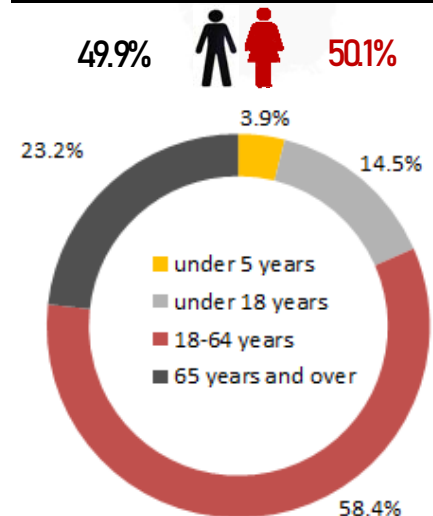
\$321,700 (In 2019)



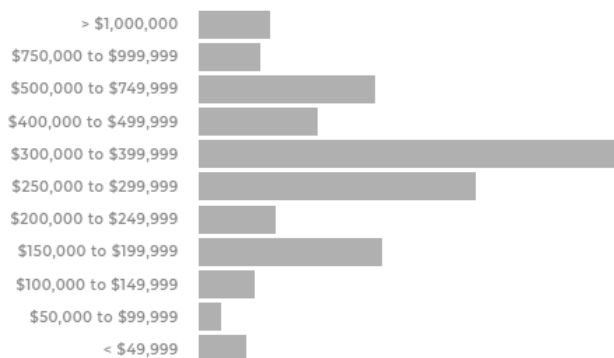
HOME OWNERS vs RENTERS



GENDER & AGE

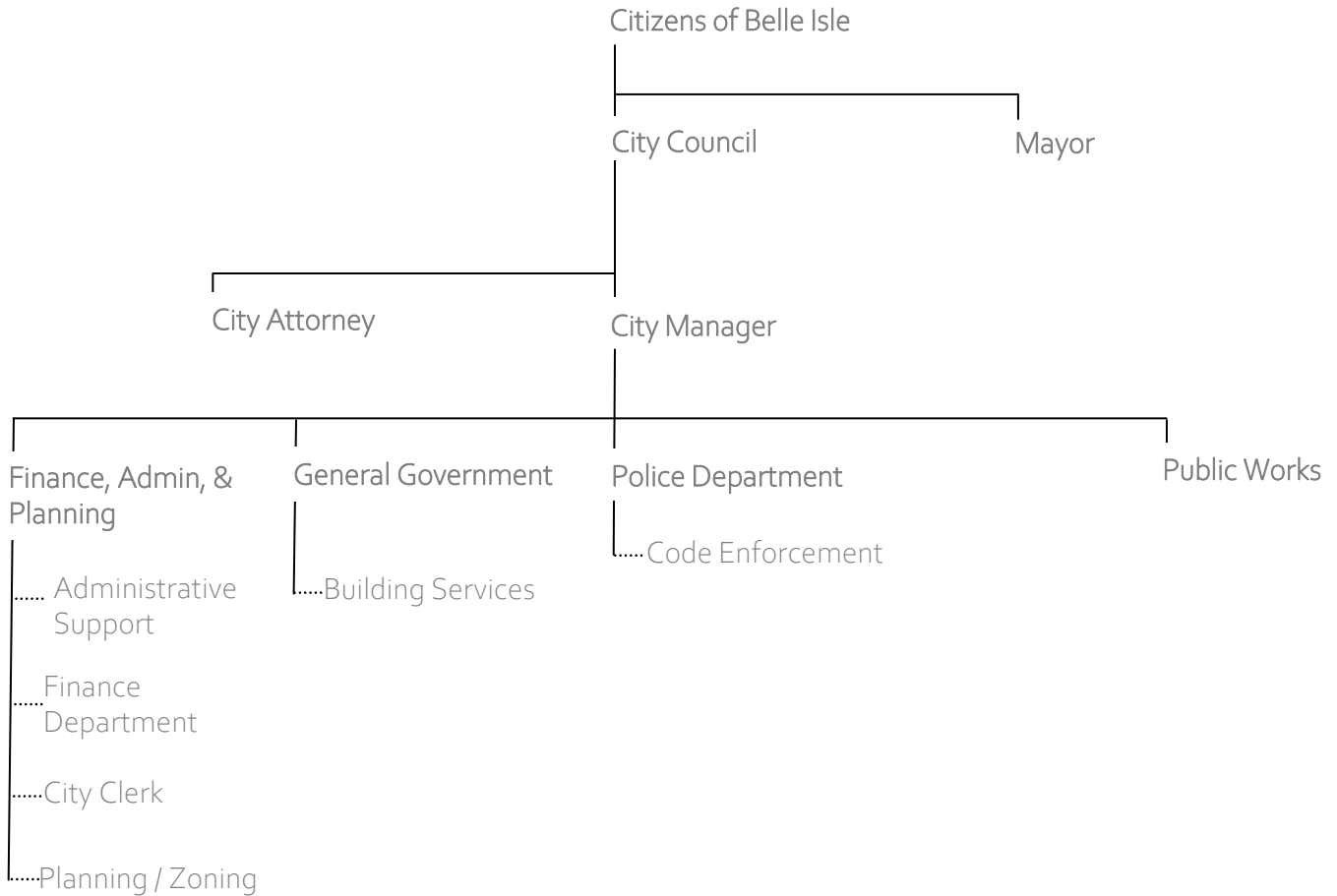


HOME VALUE DISTRIBUTION



* Data Source: US Census Bureau

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 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.

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 Schools. The lease revenue is used to pay the debt service on the Charter bonds as well as repairs and maintenance of the Charter schools as required in the lease agreement.

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 FUND (303)

The Capital Improvement Revenue Note 2020 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.

CITY OF BELLE ISLE, FLORIDA
2021-2022 ADOPTED BUDGET

SECTION TWO

Budget Summary



**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

BUDGET SUMMARY

ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
REVENUES					
Ad Valorem Taxes	3,684,899	0	0	0	3,684,899
Other Taxes	432,500	0	0	0	432,500
Charges for Services	658,836	405,341	0	0	1,064,177
Intergovernmental Revenue	2,076,972	1,314,397	0	0	3,391,369
Fines & Forfeitures	417,500	1,500	0	0	419,000
Miscellaneous Revenue	46,395	1,500	1,037,341	500	1,085,736
Licenses and Permits	504,900	0	0	0	504,900
Total Revenues	7,822,002	1,722,738	1,037,341	500	10,582,581
Transfers In	0	0	0	0	0
Fund Balances/Reserves	3,000,000	321,389	1,345,312	461,231	5,127,932
Total Beginning Fund Balance, Revenues, & Transfers In					
	10,822,002	2,044,127	2,382,653	461,731	15,710,513
EXPENDITURES					
General Government	1,096,853	0	0	0	1,096,853
Public Safety	4,702,791	6,000	0	0	4,708,791
Physical Environment	1,767,525	1,518,850	719,173	442,100	4,447,648
Debt Services	238,000	28,100	700,000	0	966,100
Total Expenditures	7,805,169	1,552,950	1,419,173	442,100	11,219,392
Transfers Out	0	0	0	0	0
Fund Balances/Reserves	3,016,833	491,177	963,480	19,631	4,491,121
Total Expenditures, Transfers Out, & Ending Fund Balance					
	10,822,002	2,044,127	2,382,653	461,731	15,710,513

**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

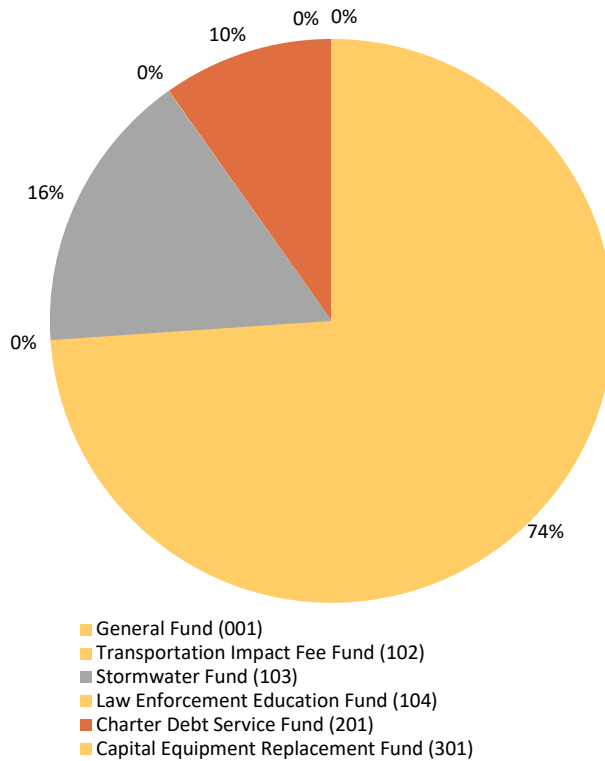
BUDGET SUMMARY

ALL FUNDS

	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Beginning Fund Balance	3,821,415	3,584,918	6,563,756	5,127,932
REVENUES				
General Fund (001)	6,579,596	6,901,044	6,791,149	7,822,002
Transportation Impact Fee Fund (102)	3,691	5,300	4,000	500
Stormwater Fund (103)	370,878	413,971	392,087	1,720,238
Law Enforcement Education Fund (104)	4,153	3,800	2,500	2,000
Charter Debt Service Fund (201)	1,044,307	1,050,141	1,050,141	1,037,341
Capital Equipment Replacement Fund (301)	1,108	0	1,000	500
Capital Improvement Revenue Note 2020 Project Fund (303)	2,551,281	0	0	0
Total Revenues	10,555,014	8,374,256	8,240,877	10,582,581
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	14,376,429	11,959,174	14,804,633	15,710,513
EXPENDITURES				
General Fund (001)	6,413,716	6,680,398	6,870,513	7,805,169
Transportation Impact Fee Fund (102)	21,500	35,000	64,500	55,100
Stormwater Fund (103)	431,807	436,643	560,155	1,491,850
Law Enforcement Education Fund (104)	1,790	6,200	6,200	6,000
Charter Debt Service Fund (201)	882,604	951,138	958,588	1,419,173
Capital Equipment Replacement Fund (301)	9,977	0	0	0
Capital Improvement Revenue Note 2020 Project Fund (303)	51,281	0	2,057,900	442,100
Total Expenditures	7,812,675	8,109,379	10,517,856	11,219,392
Transfers Out	0	0	0	0
Ending Fund Balance	6,563,755	3,849,795	4,286,777	4,491,121
Total Expenditures, Transfers Out, & Ending Fund Balance	14,376,429	11,959,174	14,804,633	15,710,513

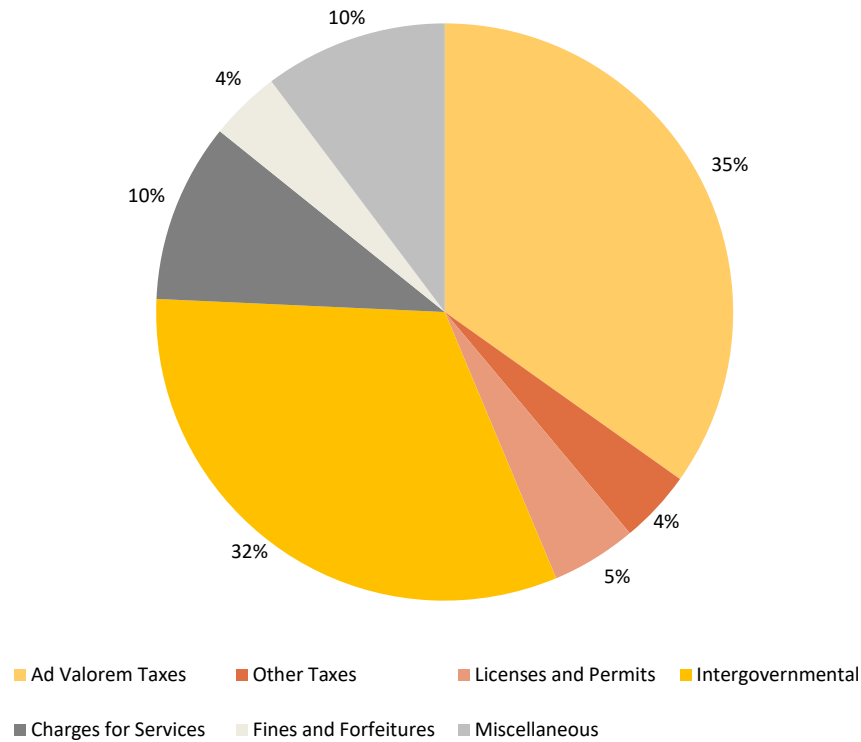
	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
General Fund (001)	6,579,596	6,901,044	6,791,149	7,822,002
Transportation Impact Fee Fund (102)	3,691	5,300	4,000	500
Stormwater Fund (103)	370,878	413,971	392,087	1,720,238
Law Enforcement Education Fund (104)	4,153	3,800	2,500	2,000
Charter Debt Service Fund (201)	1,044,307	1,050,141	1,050,141	1,037,341
Capital Equipment Replacement Fund (301)	1,108	0	1,000	500
Capital Improvement Revenue Note 2020 Project Fund (303)	2,551,281	0	0	0
Total Revenues	10,555,014	8,374,256	8,240,877	10,582,581

2021/2022 All Funds Revenue



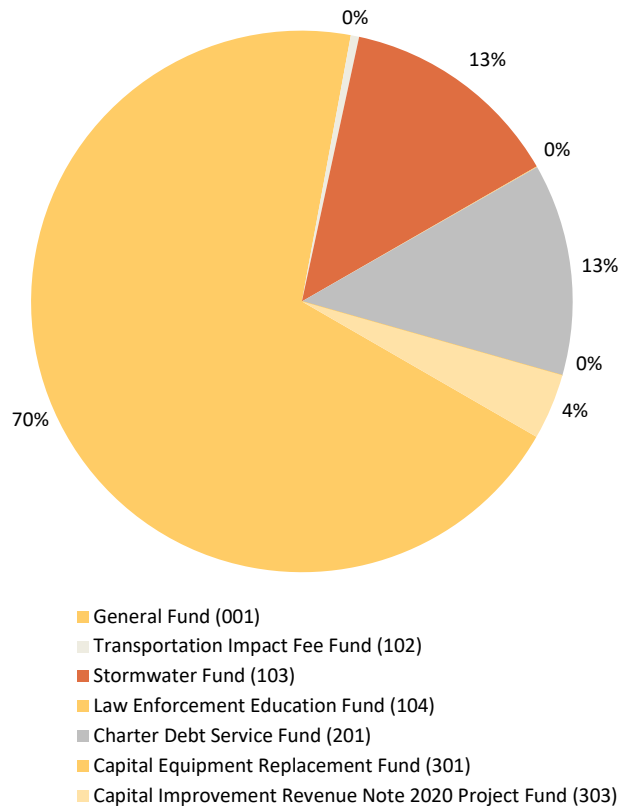
	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Ad Valorem Taxes	3,370,685	3,524,598	3,524,598	3,684,899
Other Taxes	621,313	417,000	417,000	432,500
Licenses and Permits	332,623	418,000	418,000	504,900
Intergovernmental	1,468,346	1,454,460	1,533,668	3,391,369
Charges for Services	988,863	1,083,157	1,029,248	1,064,177
Fines and Forfeitures	40,888	384,000	184,000	419,000
Miscellaneous	3,732,295	1,093,041	1,134,363	1,085,736
Total Revenues	10,555,014	8,374,256	8,240,877	10,582,581

2021/2022 All Funds Revenue



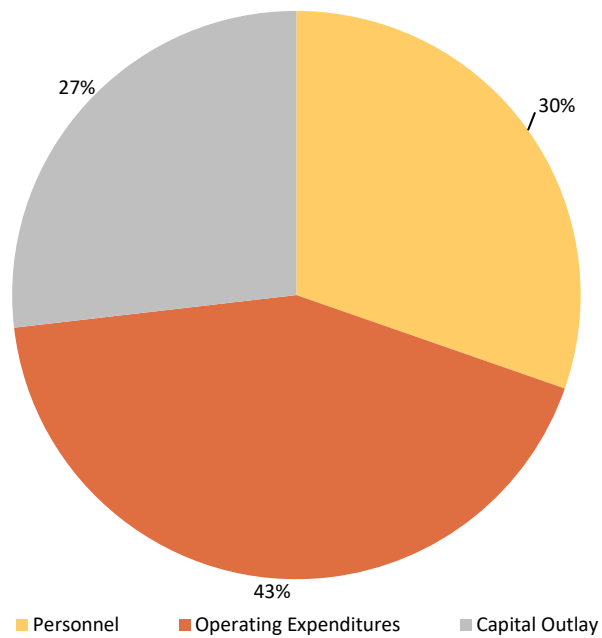
	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
General Fund (001)	6,413,716	6,680,398	6,870,513	7,805,169
Transportation Impact Fee Fund (102)	21,500	35,000	64,500	55,100
Stormwater Fund (103)	431,807	436,643	560,155	1,491,850
Law Enforcement Education Fund (104)	1,790	6,200	6,200	6,000
Charter Debt Service Fund (201)	882,604	951,138	958,588	1,419,173
Capital Equipment Replacement Fund (301)	9,977	0	0	0
Capital Improvement Revenue Note 2020 Project Fund (303)	51,281	0	2,057,900	442,100
Total Expenditures	7,812,675	8,109,379	10,517,856	11,219,392

2021/2022 All Funds Expenditures



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Personnel	2,419,434	2,723,109	2,729,544	3,109,558
Operating Expenditures	3,698,166	3,756,355	3,971,217	4,393,299
Capital Outlay	887,792	659,600	2,844,095	2,750,435
Debt Service	807,282	970,315	973,000	966,100
Total Expenditures	7,812,675	8,109,379	10,517,856	11,219,392

2021/2022 All Funds Expenditures



**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

CHANGE IN FUND BALANCE

ALL FUNDS

FUND	General Fund (001)	Transportation Impact Fund (102)	Stormwater Fund (103)	Law Enforcement Education Fund (104)	Charter School Debt Service Fund (201)	Capital Equipment Replacement Fund (301)	Capital Improvement Revenue Note 2020 Project Fund (303)	Grand Total
<u>Projected</u> Beginning Fund								
Balance October 1, 2021	3,000,000	126,126	180,000	15,263	1,345,312	19,131	442,100	5,127,932
Appropriation TO (FROM)								
Fund Balance	16,833	(54,600)	228,388	(4,000)	(381,832)	500	(442,100)	(636,811)
<u>Projected</u> Ending Fund								
Balance September 30, 2022	3,016,833	71,526	408,388	11,263	963,480	19,631	0	4,491,121

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 21/22 General Fund Budgeted Revenue:	\$ 7,822,002			
FY 21/22 General Fund Reserves Balance:	\$ 3,016,833	which is	39%	in Reserves
An Ending Reserves Balance of:	\$ 1,329,740	would be	17%	in Reserves
	\$ 1,564,400	would be	20%	in Reserves
	\$ 1,955,501	would be	25%	in Reserves

Fund Balance History (General Fund)

<u>FYE</u>	<u>Total Revenue</u>	<u>Ending Fund Balance</u>	<u>% of Revenue in Reserves</u>	
9/30/2021*	7,219,910	3,000,000	42%	* projected
9/30/2020	6,579,596	2,536,904	39%	
9/30/2019	7,410,022	2,371,023	32%	
9/30/2018	5,941,031	1,473,141	25%	
9/30/2017	5,692,515	2,487,117	44%	

REVENUE BOND SERIES 2012

In October 2012, the City of Belle Isle issued Charter School Lease Revenue Bonds, Series 2012, in the amount of \$9,625,000. The proceeds of the Bonds were used to finance the costs of acquisition of charter school facilities located with the City of Belle Isle. The City is leasing these facilities to the City of Belle Isle Charter Schools, Inc. (the "Charter Schools") pursuant to the Lease Agreement dated October 1, 2012. The Charter Schools are obligated to make base rent payments under the Lease in a total amount sufficient to pay all sinking fund installments of the 2012 Bonds until maturity in 2042. Under the Lease, all Charter School revenues are pledged to the payment of base rent to the City.

For FY 2021/2022, the City has budgeted the following for repayment of this loan:

Charter Debt Service Fund (201)

Principal	\$	185,000
Interest	\$	515,000
	\$	<u>700,000</u>

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 2021/2022, the City has budgeted the following for repayment of this loan:

General Fund (001)

Principal	\$	95,000
Interest	\$	13,000
	\$	<u>108,000</u>

REVENUE BOND SERIES 2020

In September 2020, the City of Belle Isle anticipates issuing FMLC Capital Improvement Revenue Bonds, Series 2020, in the amount of \$2,551,281 for the purchase of real property located at 6300 Hansel Avenue for \$2,000,000 to either be converted into a police station or an educational facility. In addition, the City anticipates using \$500,000 to purchase additional parcel(s) and/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 2021/2022, the City has budgeted the following for repayment of this loan:

General Fund (001)

Principal	\$	88,000
Interest	\$	42,000
	\$	<u>130,000</u>

Stormwater Fund (103)

Principal	\$	19,000
Interest	\$	9,100
	\$	<u>28,100</u>

CITY OF BELLE ISLE, FLORIDA
2021-2022 ADOPTED BUDGET

SECTION THREE

General Fund





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.

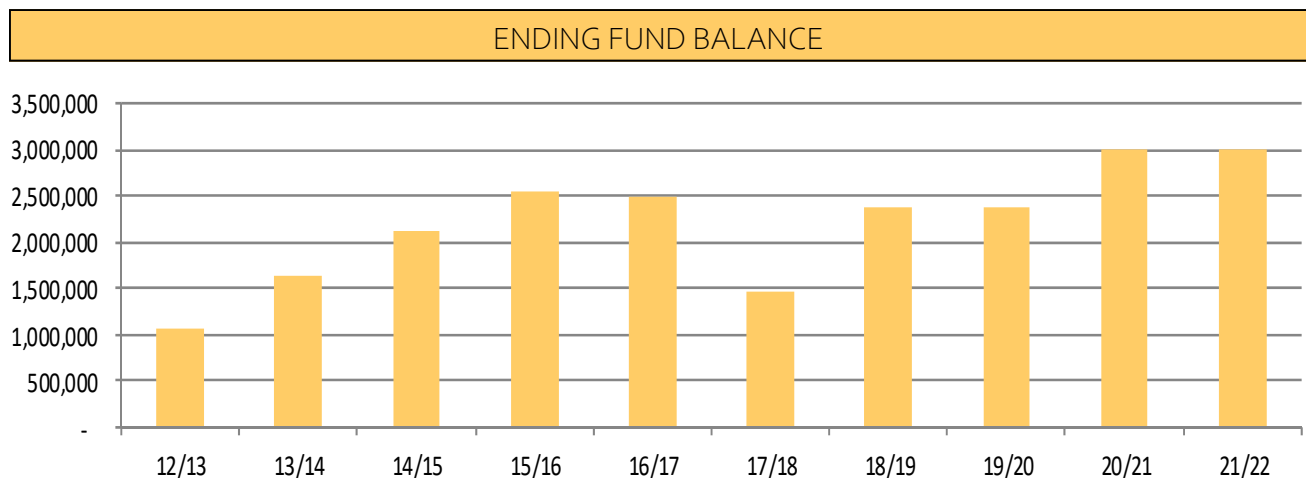
The General Fund includes the following departments: Legislative, Executive Mayor, Finance, Admin, & Planning, General Government, Police Department, Public Works, and Non-Departmental.

2021-2022 Outlook

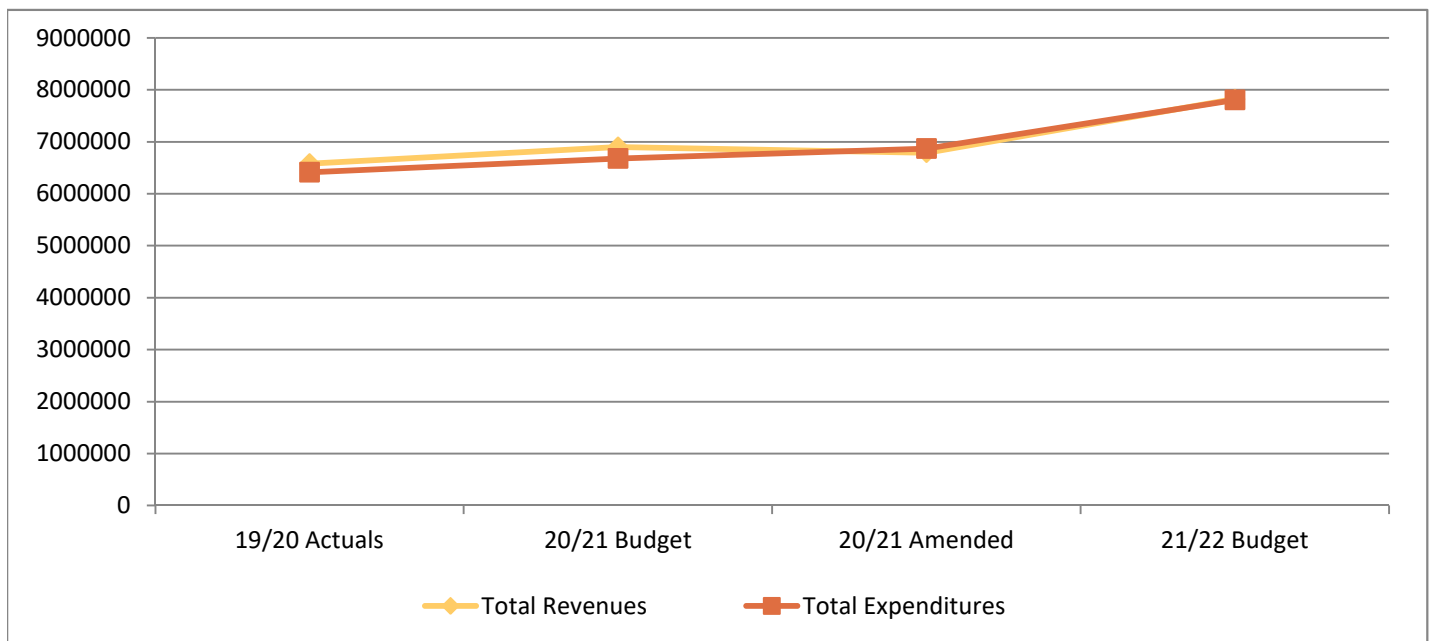
General Fund revenues are expected to increase 15% compared to the FY 20-21 Amended Budget. This increase is greatly attributed to an increased beginning fund balance and allocating almost \$500k to the General Fund for lost revenue due to Covid-19 and funded by the American Rescue Plan Act—Coronavirus Local Fiscal Recovery Fund . The City also expects revenues to increase due to adding additional red light cameras in the City.

General Fund expenditures are expected to increase 23%. The increases are mainly seen in the Police Department and Public Works Department due to capital projects and capital equipment purchases. The increase in the Police Department is also due to hiring additional police officers.

The Ending Fund Balance of the General Fund is expected to remain about the same as the projected ending fund balance for FY 20-21 of around \$3 million.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Beginning Fund Balance	2,371,023	2,376,482	2,536,904	3,000,000
REVENUES				
Ad Valorem Taxes	3,370,685	3,524,598	3,524,598	3,684,899
Other Taxes	621,313	417,000	417,000	432,500
Licenses and Permits	332,623	418,000	418,000	504,900
Intergovernmental	1,468,346	1,454,460	1,533,668	2,076,972
Charges for Services	627,878	671,486	638,161	658,836
Fines and Forfeitures	38,997	382,500	182,500	417,500
Miscellaneous	119,754	33,000	77,222	46,395
Total Revenues	6,579,596	6,901,044	6,791,149	7,822,002
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	8,950,619	9,277,526	9,328,053	10,822,002
EXPENDITURES				
Legislative	41,554	40,500	40,500	51,000
Executive Mayor	1,951	2,550	2,550	3,300
Finance, Admin, & Planning	478,615	491,090	493,212	515,053
General Government	2,891,224	2,934,805	2,932,095	2,977,554
Police Department	2,087,435	2,293,830	2,449,385	2,942,737
Public Works	805,040	678,771	708,771	1,077,525
Debt Service	107,898	238,852	244,000	238,000
Total Expenditures	6,413,716	6,680,398	6,870,513	7,805,169
Transfers Out	0	0	0	0
Ending Fund Balance	2,536,904	2,597,128	2,457,540	3,016,833
Total Expenditures, Transfers Out, & Ending Fund Balance	8,950,619	9,277,526	9,328,053	10,822,002



General Fund (001)
Revenues

AD VALOREM TAXES

Ad Valorem Taxes, commonly referred to as property taxes, represent the single largest revenue source for the City. For the 2021/2022 budget year, ad valorem tax revenue accounts for 47% of the total budgeted general fund revenue.

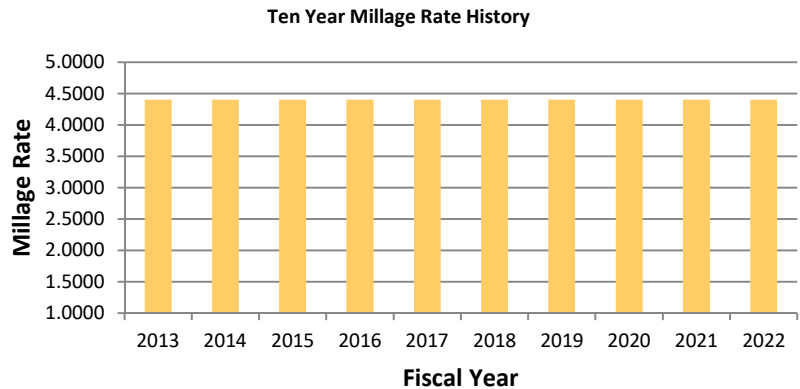
Ad valorem taxes are levies on the taxable value of real and personal property within the Belle Isle city limits. The amount of revenue received through ad valorem taxes is based upon the taxable value of the property and the millage rate set by the City.

The Orange County Property Appraiser’s office establishes the taxable value each year by determining the assessed value less any applicable exemptions. By July 1st of each year, the property appraiser certifies the taxable value to each taxing authority on Form DR-420.

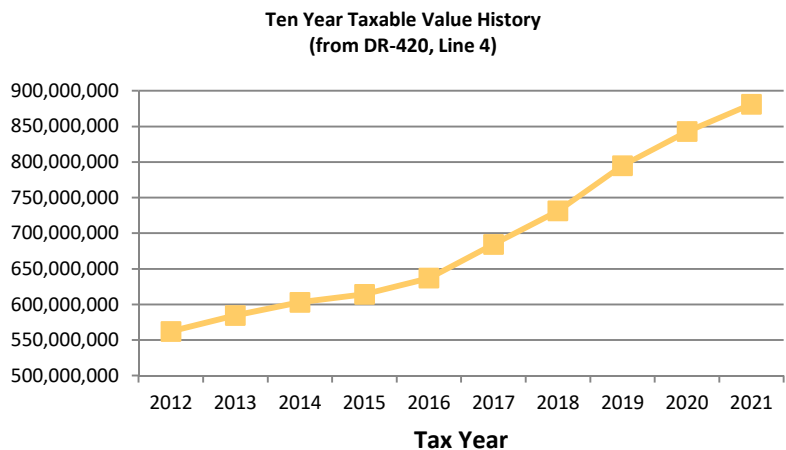
Each year during the budget process, the City must determine and set the millage rate. One mill is equal to \$1 of tax per \$1,000 of taxable assessed value. The rolled back rate is the millage rate that would yield the same amount of revenue as collected in the prior year. If the property values increased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

For the budget year 2021/2022, the rolled back rate was calculated at 4.2152 mills. Council approved a millage rate of 4.4018, which represents a 4.43% 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
2013	2012	4.4018
2014	2013	4.4018
2015	2014	4.4018
2016	2015	4.4018
2017	2016	4.4018
2018	2017	4.4018
2019	2018	4.4018
2020	2019	4.4018
2021	2020	4.4018
2022	2021	4.4018



Tax Year	Gross Taxable Value (DR-420, Line 4)
2012	562,034,022
2013	584,568,215
2014	603,075,188
2015	614,146,295
2016	637,008,672
2017	684,329,205
2018	731,373,629
2019	794,985,303
2020	842,860,574
2021	881,194,409



OTHER TAXES

Local Option Gas Tax

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 Service Tax

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.

Communications Services Tax

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; pager and beeper; 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%.

Business Tax Licenses

The City of Belle Isle charges a fee to each business operating within the City. Commercial businesses are required to pay an annual fee of \$50 and residential businesses are required to pay an annual fee of \$30.

LICENSES AND PERMITS

Licenses and Permits include all building permits issued within the City, zoning fees, garage sale permits, boat ramp decals/registration, tree removal permits, the permit for having a rental property in the City, electric franchise fees, and commercial 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, and the School Resource Officer reimbursement from Cornerstone Charter.

CHARGES FOR SERVICES

Charges for Services include the fees collected for special events and the fees the City charges to provide solid waste service. 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

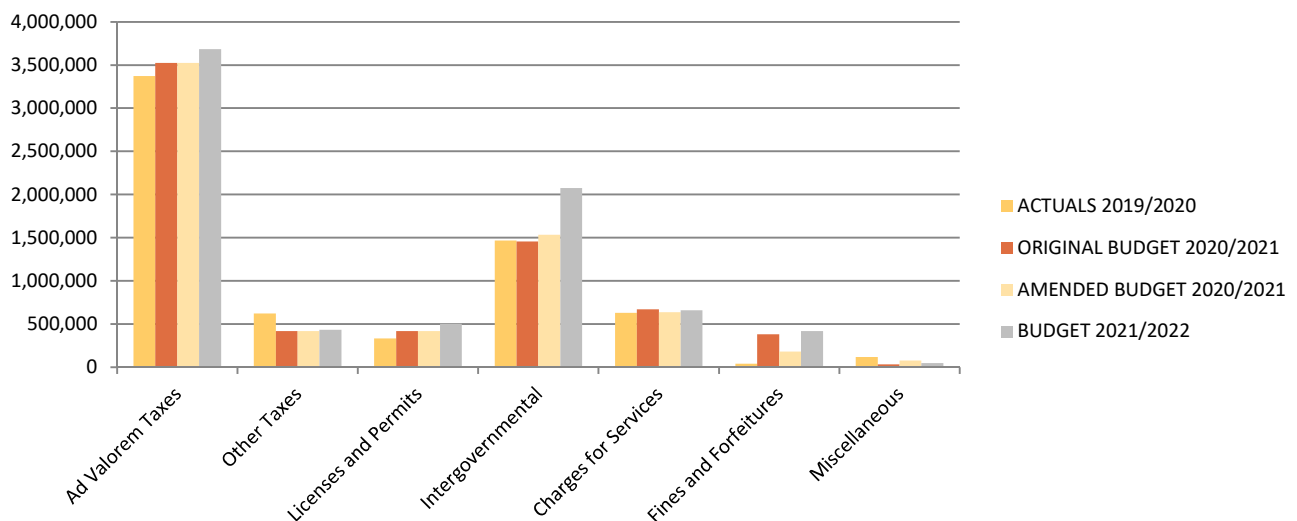
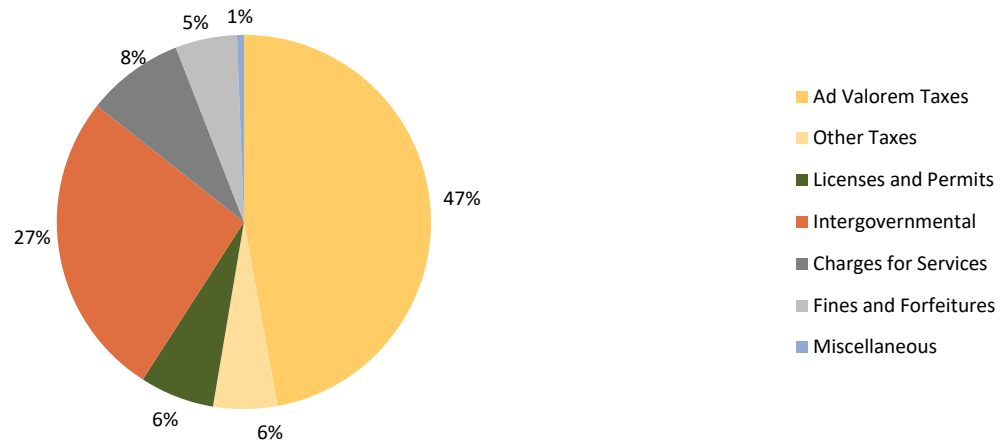
Judgements, Fines, and Forfeit revenue include the collection of judgments, parking fines, moving violations written within the Belle Isle city limits, and red light camera violations.

MISCELLANEOUS REVENUE

Miscellaneous Revenues are revenues that do not fall within the definition of any of the other revenue groups previously described. These revenues include interest earnings and police off-duty and marine patrol reimbursements.

	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Ad Valorem Taxes	3,370,685	3,524,598	3,524,598	3,684,899
Other Taxes	621,313	417,000	417,000	432,500
Licenses and Permits	332,623	418,000	418,000	504,900
Intergovernmental	1,468,346	1,454,460	1,533,668	2,076,972
Charges for Services	627,878	671,486	638,161	658,836
Fines and Forfeitures	38,997	382,500	182,500	417,500
Miscellaneous	119,754	33,000	77,222	46,395
Total Revenues	6,579,596	6,901,044	6,791,149	7,822,002

2021/2022 General Fund Revenues



**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

**REVENUE
LINE ITEM DETAIL**

**FUND 001
GENERAL FUND**

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	BUDGET 2021/2022	
Beginning Fund Balance		2,371,023	2,376,482	2,536,904	3,000,000	18%
REVENUES						
Ad Valorem Taxes						
001-311-100	AD VALOREM TAX	3,370,684.89	3,524,598	3,524,598	3,684,899	5%
Total Ad Valorem Taxes		3,370,684.89	3,524,598	3,524,598	3,684,899	5%
Other Taxes						
001-312-410	LOCAL OPTION GAS TAX	207,159.95	209,000	209,000	226,000	8%
001-314-100	UTILITY SERVICE TAX - ELECTRICITY	200,605.83	0	0	0	0
001-314-800	UTILITY SERVICE TAX - PROPANE	5,831.74	5,000	5,000	5,500	10%
001-315-000	COMMUNICATIONS SERVICES TAXES	190,573.01	191,000	191,000	189,000	-1%
001-316-000	BUSINESS TAX LICENSES	17,142.79	12,000	12,000	12,000	0%
Total Other Taxes		621,313.32	417,000	417,000	432,500	4%
Licenses and Permits						
001-322-000	BUILDING PERMITS	213,034.13	125,000	125,000	150,000	20%
001-323-100	FRANCHISE FEE - ELECTRICITY	0.00	200,000	200,000	250,000	25%
001-323-700	FRANCHISE FEE - SOLID WASTE	57,577.24	50,000	50,000	60,000	20%
001-329-000	ZONING FEES	33,473.93	20,000	20,000	25,000	25%
001-329-100	PERMITS - GARAGE SALE	118.00	200	200	100	-50%
001-329-130	BOAT RAMPS - DECAL AND REG	1,290.00	1,800	1,800	1,800	0%
001-329-900	TREE REMOVAL	380.00	3,000	3,000	0	-100%
001-362-000	RENTAL LICENSES	26,750.00	18,000	18,000	18,000	0%
Total Licenses and Permits		332,623.30	418,000	418,000	504,900	21%
Intergovernmental						
001-331-100	FEMA REIMBURSEMENT - FEDERAL	58,506.34	0	0	0	0
001-331-110	FEMA REIMBURSEMENT - STATE	-10,303.60	0	0	0	0
001-331-120	FDOT REIMBURSEMENT	6,786.00	0	0	0	0
001-331-130	CARES ACT REIMBURSEMENT	67,602.79	0	19,208	0	-100%
001-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	0.00	0	0	498,693	0
001-334-396	OJP BULLETPROOF VEST GRANT	734.00	0	0	0	0
001-334-560	FDLE JAG GRANT	21,737.50	0	10,000	0	-100%
001-334-565	FDLE CESF FUNDING	0.00	0	50,000	0	-100%
001-335-120	STATE SHARED REVENUE	326,670.28	335,000	335,000	344,000	3%
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	97.89	0	0	0	0
001-335-180	HALF-CENT SALES TAX	930,137.08	1,050,000	1,050,000	1,100,000	5%
001-337-200	SRO - CHARTER CONTRIBUTION	66,378.00	69,460	69,460	74,296	7%
001-337-205	CHARTER SCHOOL INSURANCE CONTRIBUTIONS	0.00	0	0	59,983	0
Total Intergovernmental		1,468,346.28	1,454,460	1,533,668	2,076,972	35%
Charges for Services						
001-341-900	QUALIFYING FEES	959.80	0	0	0	0
001-343-410	SOLID WASTE FEES - RESIDENTIAL	621,303.23	666,486	633,161	652,836	3%
001-347-400	SPECIAL EVENTS	5,615.00	5,000	5,000	6,000	20%
Total Charges for Services		627,878.03	671,486	638,161	658,836	3%
Fines and Forfeitures						
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	15,398.16	20,000	20,000	20,000	0%
001-351-110	RED LIGHT CAMERAS	0.00	350,000	150,000	390,000	160%
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIOL	5,000.00	5,000	5,000	0	-100%
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	15,165.00	7,500	7,500	7,500	0%
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	3,433.73	0	0	0	0
Total Fines and Forfeitures		38,996.89	382,500	182,500	417,500	129%
Miscellaneous						
001-361-100	INTEREST - GENERAL FUND	2,261.47	3,000	1,000	500	-50%
001-361-200	INTEREST - SBA	419.44	0	0	0	0

**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

**REVENUE
LINE ITEM DETAIL**

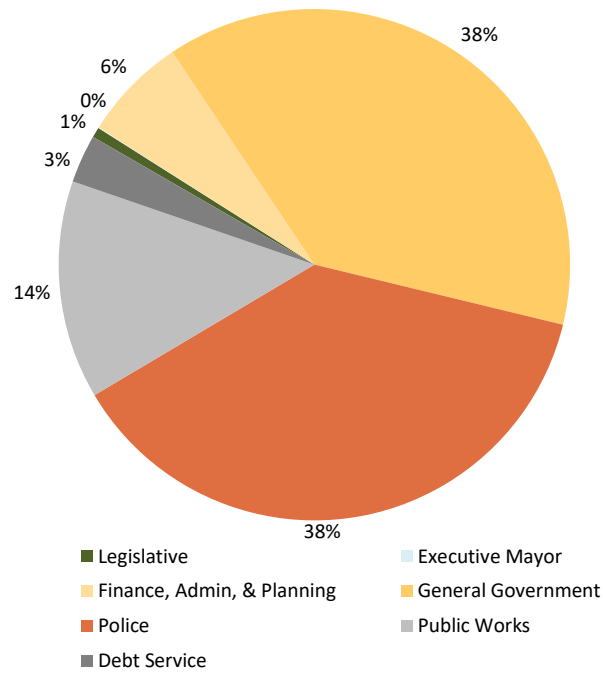
**FUND 001
GENERAL FUND**

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
001-364-000	DISPOSITION OF FIXED ASSETS	0.00	0	36,120	0	-100%
001-366-000	CONTRIBUTIONS & DONATIONS	0.00	0	1,000	0	-100%
001-366-200	GRANT- COMMITTEE OF 100 ORANGE COUNTY	38,895.00	0	0	0	0
001-369-900	OTHER MISCELLANEOUS REVENUE	31,260.42	10,000	12,122	10,000	-18%
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	35,988.13	0	6,980	0	-100%
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	10,529.20	20,000	20,000	35,895	79%
001-369-910	VACANT FORECLOSURE	400.00	0	0	0	0
	Total Miscellaneous	119,753.66	33,000	77,222	46,395	-40%
Total Revenues		6,579,596.37	6,901,044	6,791,149	7,822,002	15%
Transfers In		0.00	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		8,950,619.37	9,277,526	9,328,053	10,822,002	

General Fund (001)
Expenditures

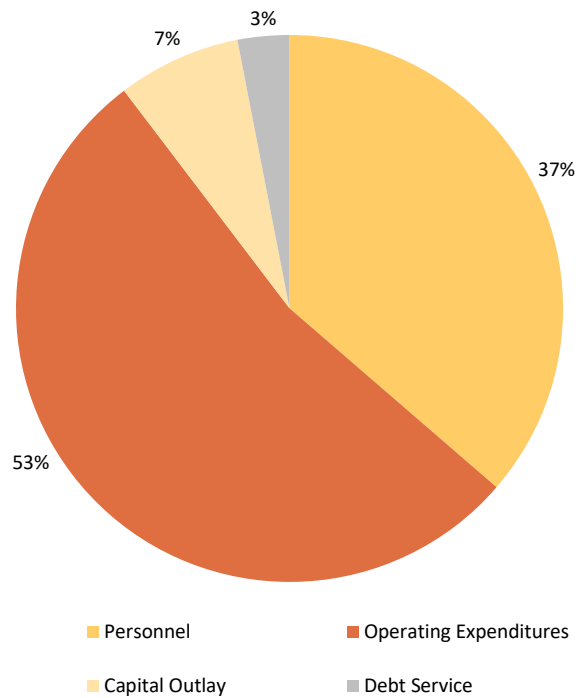
Department	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Legislative	41,554	40,500	40,500	51,000
Executive Mayor	1,951	2,550	2,550	3,300
Finance, Admin, & Planning	478,615	491,090	493,212	515,053
General Government	2,891,224	2,934,805	2,932,095	2,977,554
Police	2,087,435	2,293,830	2,449,385	2,942,737
Public Works	805,040	678,771	708,771	1,077,525
Debt Service	107,898	238,852	244,000	238,000
Total Expenditures	6,413,716	6,680,398	6,870,513	7,805,169

2021/2022 General Fund Expenditures



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Personnel	2,202,304	2,486,891	2,493,326	2,835,385
Operating Expenditures	3,531,434	3,554,655	3,712,067	4,161,799
Capital Outlay	572,080	400,000	421,120	569,985
Debt Service	107,898	238,852	244,000	238,000
Total Expenditures	6,413,716	6,680,398	6,870,513	7,805,169

2021/2022 General Fund Expenditures



CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET

EXPENDITURES SUMMARY

FUND 001
GENERAL FUND

	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Legislative				
Personnel	2,344	3,500	3,500	3,500
Operating Expenditures	39,210	37,000	37,000	47,500
Capital Outlay	0	0	0	0
Total Legislative	41,554	40,500	40,500	51,000
Executive Mayor				
Personnel	397	500	500	500
Operating Expenditures	1,553	2,050	2,050	2,800
Capital Outlay	0	0	0	0
Total Executive Mayor	1,951	2,550	2,550	3,300
Finance, Admin, & Planning				
Personnel	431,077	461,890	461,890	412,053
Operating Expenditures	27,008	29,200	31,322	103,000
Capital Outlay	20,530	0	0	0
Total Finance, Admin, & Planning	478,615	491,090	493,212	515,053
General Government				
Personnel	0	0	0	0
Operating Expenditures	2,871,824	2,934,805	2,932,095	2,977,554
Capital Outlay	19,400	0	0	0
Total General Government	2,891,224	2,934,805	2,932,095	2,977,554
Police				
Personnel	1,668,940	1,913,680	1,920,115	2,269,467
Operating Expenditures	241,516	230,150	343,150	597,370
Capital Outlay	176,980	150,000	186,120	75,900
Total Police	2,087,435	2,293,830	2,449,385	2,942,737
Public Works				
Personnel	99,547	107,321	107,321	149,865
Operating Expenditures	350,323	321,450	366,450	433,575
Capital Outlay	355,170	250,000	235,000	494,085
Total Public Works	805,040	678,771	708,771	1,077,525
Non-Departmental				
Debt Service	107,898	238,852	244,000	238,000
Total Non-Departmental	107,898	238,852	244,000	238,000
Total Expenditures	6,413,716	6,680,398	6,870,513	7,805,169

**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

**EXPENDITURES
LINE ITEM DETAIL**

**FUND 001
GENERAL FUND**

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
EXPENDITURES						
Legislative						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	0.00	500	500	500	0%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	468.72	500	500	500	0%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	468.72	500	500	500	0%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	0.00	500	500	500	0%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	468.72	500	500	500	0%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	468.72	500	500	500	0%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	468.72	500	500	500	0%
001-511-00-3150	ELECTION EXPENSE	1,542.95	1,500	1,500	10,000	567%
001-511-00-3200	AUDITING & ACCOUNTING	28,460.00	24,000	24,000	26,000	8%
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	0.00	250	250	250	0%
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	0.00	250	250	250	0%
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	0.00	250	250	250	0%
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	0.00	250	250	250	0%
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	0.00	250	250	250	0%
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	0.00	250	250	250	0%
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	0.00	250	250	250	0%
001-511-00-4100	COMMUNICATIONS - TELEPHONE	7,442.61	7,500	7,500	7,500	0%
001-511-00-4900	OTHER CURRENT CHARGES	45.08	250	250	250	0%
001-511-00-5100	OFFICE SUPPLIES	484.93	500	500	500	0%
001-511-00-5200	OPERATING SUPPLIES	0.00	100	100	100	0%
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	176.37	200	200	200	0%
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	176.37	200	200	200	0%
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	176.36	200	200	200	0%
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	176.36	200	200	200	0%
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	176.36	200	200	200	0%
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	176.37	200	200	200	0%
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	176.37	200	200	200	0%
Total Legislative		41,553.73	40,500	40,500	51,000	26%
Executive Mayor						
001-512-00-2310	DENTAL & VISION INSURANCE	397.44	500	500	500	0%
001-512-00-4000	TRAVEL & PER DIEM	0.00	250	250	500	100%
001-512-00-4100	COMMUNICATIONS - TELEPHONE	1,063.23	1,100	1,100	1,200	9%
001-512-00-4900	OTHER CURRENT CHARGES	0.00	200	200	500	150%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	490.22	500	500	600	20%
Total Executive Mayor		1,950.89	2,550	2,550	3,300	29%
Finance, Admin, & Planning						
001-513-00-1200	REGULAR SALARIES & WAGES	298,027.58	309,000	309,000	265,000	-14%
001-513-00-1220	LONGEVITY PAY	1,750.00	0	0	0	0%
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	7,598.76	8,400	8,400	8,400	0%
001-513-00-1400	OVERTIME PAY	306.21	500	500	500	0%
001-513-00-2100	FICA/MEDICARE TAXES	20,650.35	24,320	24,320	20,953	-14%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	36,358.89	40,170	40,170	40,000	0%
001-513-00-2300	HEALTH INSURANCE	57,862.86	70,000	70,000	70,000	0%
001-513-00-2310	DENTAL & VISION INSURANCE	2,877.90	3,500	3,500	2,400	-31%
001-513-00-2320	LIFE INSURANCE	1,387.14	1,500	1,500	1,300	-13%
001-513-00-2330	DISABILITY INSURANCE	4,257.12	4,500	4,500	3,500	-22%
001-513-00-3100	PROFESSIONAL SERVICES	14,051.26	15,000	15,000	13,000	-13%
001-513-00-3400	PLANNING SERVICE	0.00	0	0	75,000	100%
001-513-00-4000	TRAVEL & PER DIEM	583.22	500	500	1,000	100%
001-513-00-4600	REPAIRS & MAINTENANCE - GENERAL	0.00	500	500	0	-100%
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	966.16	500	2,622	0	-100%
001-513-00-4700	PRINTING & BINDING	162.60	500	500	500	0%
001-513-00-4710	CODIFICATION EXPENSES	3,084.06	3,500	3,500	3,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	1,659.10	2,000	2,000	2,000	0%
001-513-00-4910	LEGAL ADVERTISING	2,213.34	2,000	2,000	3,000	50%

**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

**EXPENDITURES
LINE ITEM DETAIL**

**FUND 001
GENERAL FUND**

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
001-513-00-5200	OPERATING SUPPLIES	0.00	500	500	500	0%
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,288.00	4,200	4,200	4,500	7%
001-513-00-6425	CAPITAL - EQUIPMENT	20,530.00	0	0	0	0%
	Total Finance, Admin, & Planning	478,614.55	491,090	493,212	515,053	4%
	General Government					
001-519-00-3100	OTHER PROFESSIONAL SERVICES	0.00	5,500	5,500	0	-100%
001-519-00-3110	LEGAL SERVICES	116,775.65	115,000	115,000	160,000	39%
001-519-00-3120	ENGINEERING FEES	38,148.21	45,000	45,000	30,000	-33%
001-519-00-3130	ANNEXATION FEES	0.00	5,000	5,000	0	-100%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	0.00	0	0	8,000	100%
001-519-00-3400	CONTRACTUAL SERVICES	91,533.07	75,000	75,000	25,500	-66%
001-519-00-3405	BUILDING PERMITS	176,375.19	100,000	100,000	120,000	20%
001-519-00-3410	JANITORIAL SERVICES	2,808.00	3,000	3,000	3,000	0%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	0.00	4,500	4,500	3,000	-33%
001-519-00-3440	FIRE PROTECTION	1,586,338.92	1,681,919	1,675,679	1,760,054	5%
001-519-00-4100	COMMUNICATIONS SERVICES	13,954.26	12,500	12,500	15,000	20%
001-519-00-4200	FREIGHT & POSTAGE	5,869.90	7,000	7,000	5,000	-29%
001-519-00-4300	UTILITY/ELECTRIC/WATER	13,803.09	10,000	10,000	19,000	90%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	712,179.36	666,486	666,486	690,000	4%
001-519-00-4500	INSURANCE	65,376.00	120,000	120,000	90,000	-25%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,531.60	5,000	5,000	5,000	0%
001-519-00-4700	PRINTING & BINDING	10,012.95	7,500	7,500	6,000	-20%
001-519-00-4800	SPECIAL EVENTS	10,115.40	12,000	12,000	10,000	-17%
001-519-00-4900	OTHER CURRENT CHARGES	2,125.11	2,500	5,000	6,000	20%
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	2,906.00	3,000	3,430	3,500	2%
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	2,240.00	2,300	2,300	2,300	0%
001-519-00-4910	LEGAL ADVERTISING	8,113.41	5,000	5,000	5,000	0%
001-519-00-5100	OFFICE SUPPLIES	7,404.06	8,000	8,000	0	-100%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	285.59	2,000	2,000	8,500	325%
001-519-00-5230	FUEL EXPENSE	293.94	500	500	0	-100%
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	884.35	1,100	1,100	1,200	9%
001-519-00-6491	CAPITAL - CITY HALL EQUIPMENT	19,400.00	0	0	0	0%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,750.00	0	600	1,500	150%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	0.00	35,000	35,000	0	-100%
	Total General Government	2,891,224.06	2,934,805	2,932,095	2,977,554	2%
	Police					
001-521-00-1200	REGULAR SALARIES & WAGES	1,018,582.47	1,201,000	1,201,000	1,388,846	16%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	43,962.54	47,000	47,000	41,000	-13%
001-521-00-1215	HOLIDAY PAY	15,070.96	20,000	20,000	21,000	5%
001-521-00-1220	LONGEVITY PAY	6,025.00	4,500	4,500	5,250	17%
001-521-00-1400	OVERTIME PAY	17,299.50	15,000	15,000	20,000	33%
001-521-00-1500	INCENTIVE PAY	12,424.02	15,000	15,000	18,120	21%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	33,992.65	0	6,435	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	10,200.00	15,000	15,000	35,000	133%
001-521-00-1519	HAZARD PAY - COVID19	26,100.00	0	0	0	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	10,831.59	11,000	11,000	8,710	-21%
001-521-00-2100	FICA/MEDICARE TAXES	86,948.55	101,630	101,630	117,651	16%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	161,579.37	207,000	207,000	239,648	16%
001-521-00-2300	HEALTH INSURANCE	197,032.60	242,000	242,000	335,768	39%
001-521-00-2310	DENTAL & VISION INSURANCE	7,081.79	7,700	7,700	10,084	31%
001-521-00-2320	LIFE INSURANCE	4,706.60	5,850	5,850	6,790	16%
001-521-00-2330	DISABILITY INSURANCE	17,101.88	21,000	21,000	21,600	3%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	23,407.46	24,000	24,000	31,031	29%
001-521-00-3110	LEGAL SERVICES	10,219.75	8,000	8,000	8,000	0%
001-521-00-3120	PRE-EMPLOYMENT EXPENSE	1,669.00	1,000	1,000	2,000	100%
001-521-00-3405	RED LIGHT CAMERA FEES	0.00	0	112,000	168,000	50%
001-521-00-3410	JANITORIAL SERVICES	1,512.00	1,600	1,600	2,600	63%
001-521-00-4000	TRAVEL & PER DIEM	0.00	2,000	2,000	3,000	50%

**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

**EXPENDITURES
LINE ITEM DETAIL**

**FUND 001
GENERAL FUND**

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
001-521-00-4100	COMMUNICATIONS SERVICES	24,220.58	20,000	20,000	25,000	25%
001-521-00-4110	DISPATCH SERVICE	72,125.99	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	138.90	500	500	1,500	200%
001-521-00-4300	UTILITY/ELECTRIC/WATER	3,627.98	3,500	3,500	3,500	0%
001-521-00-4410	RENTALS & LEASES - VEHICLES	0.00	0	0	150,664	100%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	1,695.24	2,000	2,000	2,000	0%
001-521-00-4610	REPAIRS AND MAINTENANCE - VEHICLES	35,660.44	25,000	25,000	15,000	-40%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,765.00	3,000	3,000	4,000	33%
001-521-00-4700	PRINTING & BINDING	1,864.73	2,000	2,000	3,000	50%
001-521-00-4800	COMMUNITY PROMOTIONS	963.70	1,000	2,000	3,000	50%
001-521-00-4900	OTHER CURRENT CHARGES	3,670.00	3,000	3,000	3,000	0%
001-521-00-4910	LEGAL ADVERTISING	0.00	250	250	1,000	300%
001-521-00-4920	MARINE EXPENSES	2,550.52	3,000	3,000	8,000	167%
001-521-00-5100	OFFICE SUPPLIES	2,901.38	3,000	3,000	3,000	0%
001-521-00-5200	OPERATING SUPPLIES	9,643.17	5,000	5,000	5,000	0%
001-521-00-5205	COMPUTER AND SOFTWARE	975.68	1,000	1,000	14,075	1308%
001-521-00-5210	UNIFORMS	7,270.57	6,000	6,000	10,500	75%
001-521-00-5230	FUEL EXPENSE	33,587.11	40,000	40,000	55,000	38%
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	784.00	800	800	1,000	25%
001-521-00-5500	TRAINING - POLICE	1,262.50	1,500	1,500	1,500	0%
001-521-00-6400	CAPITAL - EQUIPMENT	60,462.35	0	0	3,900	0%
001-521-00-6410	CAPITAL - RADIOS	0.00	0	0	22,000	100%
001-521-00-6417	CAPITAL - VEHICLES	116,517.20	100,000	136,120	0	-100%
001-521-00-6418	CAPITAL - VESSELS	0.00	50,000	50,000	50,000	0%
	Total Police	2,087,434.77	2,293,830	2,449,385	2,942,737	20%
	Public Works					
001-541-00-1200	REGULAR SALARIES & WAGES	67,930.29	69,050	69,050	101,000	46%
001-541-00-1220	LONGEVITY PAY	950.00	0	0	0	0%
001-541-00-1400	OVERTIME PAY	122.74	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	5,169.82	5,321	5,321	7,765	46%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	8,005.84	9,000	9,000	15,200	69%
001-541-00-2300	HEALTH INSURANCE	15,316.56	21,000	21,000	23,000	10%
001-541-00-2310	DENTAL & VISION INSURANCE	558.86	650	650	500	-23%
001-541-00-2320	LIFE INSURANCE	311.66	400	400	500	25%
001-541-00-2330	DISABILITY INSURANCE	1,181.10	1,400	1,400	1,400	0%
001-541-00-3100	PROFESSIONAL SERVICES	0.00	3,200	3,200	8,575	168%
001-541-00-3140	TEMPORARY LABOR	1,252.08	2,000	2,000	0	-100%
001-541-00-3400	CONTRACTUAL SERVICES	5,764.35	7,500	7,500	8,000	7%
001-541-00-3420	LANDSCAPING SERVICES	49,515.70	45,000	45,000	70,000	56%
001-541-00-4100	COMMUNICATIONS	2,802.37	2,500	2,500	3,000	20%
001-541-00-4300	UTILITY/ELECTRIC/WATER	94,799.07	110,000	110,000	115,000	5%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	6,785.95	10,000	10,000	20,000	100%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	17,821.58	10,000	10,000	10,000	0%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	8,383.83	25,000	25,000	40,000	60%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	986.73	2,500	2,500	3,500	40%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	28,238.59	30,000	30,000	30,000	0%
001-541-00-4690	URBAN FORESTRY	124,229.00	60,000	105,000	100,000	-5%
001-541-00-5200	OPERATING SUPPLIES	5,166.23	5,000	5,000	7,500	50%
001-541-00-5210	UNIFORMS	636.11	1,000	1,000	1,500	50%
001-541-00-5220	PROTECTIVE CLOTHING	53.43	1,000	1,000	1,500	50%
001-541-00-5230	FUEL EXPENSE	3,589.73	6,000	6,000	6,000	0%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	0.00	0	0	8,000	0%
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	298.50	500	500	500	0%
001-541-00-5500	TRAINING	0.00	250	250	500	100%
001-541-00-6320	CIP - RESURFACING & CURBING	0.00	200,000	200,000	350,585	75%
001-541-00-6330	CIP - SIDEWALKS	0.00	25,000	25,000	25,000	0%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	40,380.00	0	0	47,000	100%
001-541-00-6365	CIP - ELECTRIC POLE HOLIDAY DECORATIONS	9,531.07	0	0	0	0%
001-541-00-6380	CIP - PARK IMPROVEMENTS	251,139.30	15,000	10,000	25,000	150%

CITY OF BELLE ISLE
 FISCAL YEAR 2021/2022
 BUDGET

EXPENDITURES
 LINE ITEM DETAIL

FUND 001
 GENERAL FUND

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
001-541-00-6420	CIP - TRAFFIC CALMING	25,300.00	0	0	0	100%
001-541-00-6430	CAPITAL - EQUIPMENT	28,819.59	10,000	0	46,500	100%
	Total Public Works	805,040.08	678,771	708,771	1,077,525	52%
	Debt Service					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	90,000.00	177,670	181,000	183,000	1%
001-584-00-7200	BOND DEBT - INTEREST	17,897.71	61,182	63,000	55,000	-13%
	Total Debt Service	107,897.71	238,852	244,000	238,000	-2%
	Total Expenditures	6,413,715.79	6,680,398	6,870,513	7,805,169	14%
	Transfers					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0.00	0	0	0	0%
	Total Transfers Out	0.00	0	0	0	0%
	Ending Fund Balance	2,536,903.58	2,597,128	2,457,540	3,016,833	23%
Total Expenditures, Transfers Out, & Ending Fund Balance		8,950,619.37	9,277,526	9,328,053	10,822,002	

Department 511 **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.

	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Personnel	2,344	3,500	3,500	3,500
Operating Expenditures	39,210	37,000	37,000	47,500
Capital Outlay	0	0	0	0
Total Legislative Expenditures	41,554	40,500	40,500	51,000

FY 2021/2022 CAPITAL OUTLAY DETAILS
None

STAFFING			
POSITIONS	2019/2020	2020/2021	2021/2022
City Commissioner	7	7	7
TOTAL	7	7	7

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
PERSONNEL						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	0	500	500	500	100%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	469	500	500	500	0%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	469	500	500	500	0%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	0	500	500	500	100%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	469	500	500	500	0%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	469	500	500	500	0%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	469	500	500	500	0%
	Total Personnel	2,344	3,500	3,500	3,500	0%
OPERATING EXPENDITURES						
001-511-00-3150	ELECTION EXPENSE	1,543	1,500	1,500	10,000	567%
001-511-00-3200	AUDITING & ACCOUNTING	28,460	24,000	24,000	26,000	8%
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	0	250	250	250	0%
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	0	250	250	250	0%
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	0	250	250	250	0%
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	0	250	250	250	0%
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	0	250	250	250	0%
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	0	250	250	250	0%
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	0	250	250	250	0%
001-511-00-4100	COMMUNICATIONS - TELEPHONE	7,443	7,500	7,500	7,500	0%
001-511-00-4900	OTHER CURRENT CHARGES	45	250	250	250	0%
001-511-00-5100	OFFICE SUPPLIES	485	500	500	500	0%
001-511-00-5200	OPERATING SUPPLIES	0	100	100	100	0%
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	176	200	200	200	0%
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	176	200	200	200	0%
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	176	200	200	200	0%
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	176	200	200	200	0%
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	176	200	200	200	0%
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	176	200	200	200	0%
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	176	200	200	200	0%
	Total Operating Expenditures	39,210	37,000	37,000	47,500	28%
	Total Legislative Expenditures	41,554	40,500	40,500	51,000	26%

Department 512

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.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Personnel	397	500	500	500
Operating Expenditures	1,553	2,050	2,050	2,800
Capital Outlay	0	0	0	0
Total Executive Mayor Expenditures	1,951	2,550	2,550	3,300

FY 2021/2022 CAPITAL OUTLAY DETAILS
None

STAFFING			
POSITIONS	2019/2020	2020/2021	2021/2022
Mayor	1	1	1
TOTAL	1	1	1

CITY OF BELLE ISLE
 FISCAL YEAR 2021/2022
 BUDGET

EXPENDITURES DETAIL
 EXECUTIVE MAYOR

FUND 001
 GENERAL FUND

Account Id	Account Description	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022	% CHG
	PERSONNEL					
001-512-00-2310	DENTAL & VISION INSURANCE	397	500	500	500	0%
	Total Personnel	397	500	500	500	0%
	OPERATING EXPENDITURES					
001-512-00-4000	TRAVEL & PER DIEM	0	250	250	500	100%
001-512-00-4100	COMMUNICATIONS - TELEPHONE	1,063	1,100	1,100	1,200	9%
001-512-00-4900	OTHER CURRENT CHARGES	0	200	200	500	150%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	490	500	500	600	20%
	Total Operating Expenditures	1,553	2,050	2,050	2,800	37%
	Total Executive Mayor Expenditures	1,951	2,550	2,550	3,300	29%

Department 513

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).



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Personnel	431,077	461,890	461,890	412,053
Operating Expenditures	27,008	29,200	31,322	103,000
Capital Outlay	20,530	0	0	0
Total Finance, Admin, & Planning Expenditures	478,615	491,090	493,212	515,053

FY 2021/2022 CAPITAL OUTLAY DETAILS
None

STAFFING			
POSITIONS	2019/2020	2020/2021	2021/2022
City Manager	1	1	1
Administrative Assistant	1	1	1
City Clerk	1	1	1
Code Enforcement Officer	1	1	0*
Finance Director	1	1	1
Social Media Specialist	1	0	0
TOTAL	6	5	4

*Code Enforcement moved to Police Department in FY 21/22.

CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET

EXPENDITURES DETAIL
FINANCE, ADMIN, PLANNING

FUND 001
GENERAL FUND

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
PERSONNEL						
001-513-00-1200	REGULAR SALARIES & WAGES	298,028	309,000	309,000	265,000	-14%
001-513-00-1220	LONGEVITY PAY	1,750	0	0	0	0%
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	7,599	8,400	8,400	8,400	0%
001-513-00-1400	OVERTIME PAY	306	500	500	500	0%
001-513-00-2100	FICA/MEDICARE TAXES	20,650	24,320	24,320	20,953	-14%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	36,359	40,170	40,170	40,000	0%
001-513-00-2300	HEALTH INSURANCE	57,863	70,000	70,000	70,000	0%
001-513-00-2310	DENTAL & VISION INSURANCE	2,878	3,500	3,500	2,400	-31%
001-513-00-2320	LIFE INSURANCE	1,387	1,500	1,500	1,300	-13%
001-513-00-2330	DISABILITY INSURANCE	4,257	4,500	4,500	3,500	-22%
	Total Personnel	431,077	461,890	461,890	412,053	-11%
OPERATING EXPENDITURES						
001-513-00-3100	PROFESSIONAL SERVICES	14,051	15,000	15,000	13,000	-13%
001-513-00-3400	PLANNING SERVICE	0	0	0	75,000	0%
001-513-00-4000	TRAVEL & PER DIEM	583	500	500	1,000	100%
001-513-00-4600	REPAIRS & MAINTENANCE - GENERAL	0	500	500	0	100%
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	966	500	2,622	0	-100%
001-513-00-4700	PRINTING & BINDING	163	500	500	500	0%
001-513-00-4710	CODIFICATION EXPENSES	3,084	3,500	3,500	3,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	1,659	2,000	2,000	2,000	0%
001-513-00-4910	LEGAL ADVERTISING	2,213	2,000	2,000	3,000	50%
001-513-00-5200	OPERATING SUPPLIES	0	500	500	500	100%
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,288	4,200	4,200	4,500	7%
	Total Operating Expenditures	27,008	29,200	31,322	103,000	229%
CAPITAL OUTLAY						
001-513-00-6425	EQUIPMENT - CITY HALL	20,530	0	0	0	0%
	Total Capital Outlay	20,530	0	0	0	0%
	Total Finance, Admin, & Planning Expenditures	478,615	491,090	493,212	515,053	4%

Department 519 **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.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Personnel	0	0	0	0
Operating Expenditures	2,871,824	2,934,805	2,932,095	2,977,554
Capital Outlay	19,400	0	0	0
Total General Government Expenditures	2,891,224	2,934,805	2,932,095	2,977,554

FY 2021/2022 CAPITAL OUTLAY DETAILS
None

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
OPERATING EXPENDITURES						
001-519-00-3100	OTHER PROFESSIONAL SERVICES	0	5,500	5,500	0	100%
001-519-00-3110	LEGAL SERVICES	116,776	115,000	115,000	160,000	39%
001-519-00-3120	ENGINEERING FEES	38,148	45,000	45,000	30,000	-33%
001-519-00-3130	ANNEXATION FEES	0	5,000	5,000	0	-100%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	0	0	0	8,000	0%
001-519-00-3400	CONTRACTUAL SERVICES	91,533	75,000	75,000	25,500	-66%
001-519-00-3405	BUILDING PERMITS	176,375	100,000	100,000	120,000	20%
001-519-00-3410	JANITORIAL SERVICES	2,808	3,000	3,000	3,000	0%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	0	4,500	4,500	3,000	-33%
001-519-00-3440	FIRE PROTECTION	1,586,339	1,681,919	1,675,679	1,760,054	5%
001-519-00-4100	COMMUNICATIONS SERVICES	13,954	12,500	12,500	15,000	20%
001-519-00-4200	FREIGHT & POSTAGE	5,870	7,000	7,000	5,000	-29%
001-519-00-4300	UTILITY/ELECTRIC/WATER	13,803	10,000	10,000	19,000	90%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	712,179	666,486	666,486	690,000	4%
001-519-00-4500	INSURANCE	65,376	120,000	120,000	90,000	-25%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,532	5,000	5,000	5,000	0%
001-519-00-4700	PRINTING & BINDING	10,013	7,500	7,500	6,000	-20%
001-519-00-4800	SPECIAL EVENTS	10,115	12,000	12,000	10,000	-17%
001-519-00-4900	OTHER CURRENT CHARGES	2,125	2,500	5,000	6,000	20%
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	2,906	3,000	3,430	3,500	2%
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	2,240	2,300	2,300	2,300	0%
001-519-00-4910	LEGAL ADVERTISING	8,113	5,000	5,000	5,000	0%
001-519-00-5100	OFFICE SUPPLIES	7,404	8,000	8,000	0	-100%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	286	2,000	2,000	8,500	325%
001-519-00-5230	FUEL EXPENSE	294	500	500	0	-100%
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	884	1,100	1,100	1,200	9%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,750	0	600	1,500	150%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	0	35,000	35,000	0	-100%
	Total Operating Expenditures	2,871,824	2,934,805	2,932,095	2,977,554	2%
CAPITAL OUTLAY						
001-519-00-6300	CAPITAL IMPROVEMENTS	0	0	0	0	0%
001-519-00-6491	CITY HALL IMPROVEMENTS	19,400	0	0	0	0%
	Total Capital Outlay	19,400	0	0	0	0%
	Total General Government Expenditures	2,891,224	2,934,805	2,932,095	2,977,554	2%



Department 521 **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.

	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Personnel	1,668,940	1,913,680	1,920,115	2,269,467
Operating Expenditures	241,516	230,150	343,150	597,370
Capital Outlay	176,980	150,000	186,120	75,900
Total Police Department Expenditures	2,087,435	2,293,830	2,449,385	2,942,737

FY 2021/2022 CAPITAL OUTLAY DETAILS		
CAPITAL - EQUIPMENT	(2) Tasers for Unfrozen and New Police Officers	1,400
CAPITAL - EQUIPMENT	Weapons for New Police Officers	2,500
CAPITAL - RADIOS	(4) Radios - Replacements, CSO, and New Officers	22,000
CAPITAL - VESSELS	New Police Vessel	50,000

STAFFING			
POSITIONS	2019/2020	2020/2021	2021/2022
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Sergeant	3	3	3
Corporal	2	2	2
Police Officer	11	11	13
Administrative Assistant	1	1	1
Community Service Officer/Code Enforcement	0	0	2
Crossing Guard	6	6	4
TOTAL	25	25	27

**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

**EXPENDITURES DETAIL
POLICE DEPARTMENT**

**FUND 001
GENERAL FUND**

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
PERSONNEL						
001-521-00-1200	REGULAR SALARIES & WAGES	1,018,582	1,201,000	1,201,000	1,388,846	16%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	43,963	47,000	47,000	41,000	-13%
001-521-00-1215	HOLIDAY PAY	15,071	20,000	20,000	21,000	5%
001-521-00-1220	LONGEVITY PAY	6,025	4,500	4,500	5,250	17%
001-521-00-1400	OVERTIME PAY	17,300	15,000	15,000	20,000	33%
001-521-00-1500	INCENTIVE PAY	12,424	15,000	15,000	18,120	21%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	33,993	0	6,435	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	10,200	15,000	15,000	35,000	133%
001-521-00-1519	HAZARD PAY - COVID19	26,100	0	0	0	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	10,832	11,000	11,000	8,710	-21%
001-521-00-2100	FICA/MEDICARE TAXES	86,949	101,630	101,630	117,651	16%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	161,579	207,000	207,000	239,648	16%
001-521-00-2300	HEALTH INSURANCE	197,033	242,000	242,000	335,768	39%
001-521-00-2310	DENTAL & VISION INSURANCE	7,082	7,700	7,700	10,084	31%
001-521-00-2320	LIFE INSURANCE	4,707	5,850	5,850	6,790	16%
001-521-00-2330	DISABILITY INSURANCE	17,102	21,000	21,000	21,600	3%
	Total Personnel	1,668,940	1,913,680	1,920,115	2,269,467	18%
OPERATING EXPENDITURES						
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	23,407	24,000	24,000	31,031	29%
001-521-00-3110	LEGAL SERVICES	10,220	8,000	8,000	8,000	0%
001-521-00-3120	PRE-EMPLOYMENT EXPENSE	1,669	1,000	1,000	2,000	100%
001-521-00-3405	RED LIGHT CAMERA FEES	0	0	112,000	168,000	50%
001-521-00-3410	JANITORIAL SERVICES	1,512	1,600	1,600	2,600	63%
001-521-00-4000	TRAVEL & PER DIEM	0	2,000	2,000	3,000	50%
001-521-00-4100	COMMUNICATIONS SERVICES	24,221	20,000	20,000	25,000	25%
001-521-00-4110	DISPATCH SERVICE	72,126	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	139	500	500	1,500	200%
001-521-00-4300	UTILITY/ELECTRIC/WATER	3,628	3,500	3,500	3,500	0%
001-521-00-4410	RENTALS & LEASES - VEHICLES	0	0	0	150,664	0%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	1,695	2,000	2,000	2,000	0%
001-521-00-4610	REPAIRS AND MAINTENANCE - VEHICLES	35,660	25,000	25,000	15,000	-40%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,765	3,000	3,000	4,000	33%
001-521-00-4700	PRINTING & BINDING	1,865	2,000	2,000	3,000	50%
001-521-00-4800	COMMUNITY PROMOTIONS	964	1,000	2,000	3,000	50%
001-521-00-4900	OTHER CURRENT CHARGES	3,670	3,000	3,000	3,000	0%
001-521-00-4910	LEGAL ADVERTISING	0	250	250	1,000	300%
001-521-00-4920	MARINE EXPENSES	2,551	3,000	3,000	8,000	167%
001-521-00-5100	OFFICE SUPPLIES	2,901	3,000	3,000	3,000	0%
001-521-00-5200	OPERATING SUPPLIES	9,643	5,000	5,000	5,000	0%
001-521-00-5205	COMPUTER AND SOFTWARE	976	1,000	1,000	14,075	1308%
001-521-00-5210	UNIFORMS	7,271	6,000	6,000	10,500	75%
001-521-00-5230	FUEL EXPENSE	33,587	40,000	40,000	55,000	38%
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	784	800	800	1,000	25%
001-521-00-5500	TRAINING - POLICE	1,263	1,500	1,500	1,500	0%
	Total Operating Expenditures	241,516	230,150	343,150	597,370	74%
CAPITAL OUTLAY						
001-521-00-6400	CAPITAL - EQUIPMENT	60,462	0	0	3,900	0%
001-521-00-6410	CAPITAL - RADIOS	0	0	0	22,000	0%
001-521-00-6417	CAPITAL - VEHICLES	116,517	100,000	136,120	0	-100%
001-521-00-6418	CAPITAL - VESSELS	0	50,000	50,000	50,000	100%
	Total Capital Outlay	176,980	150,000	186,120	75,900	100%
	Total Police Department Expenditures	2,087,435	2,293,830	2,449,385	2,942,737	20%

Department 541 **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.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Personnel	99,547	107,321	107,321	149,865
Operating Expenditures	350,323	321,450	366,450	433,575
Capital Outlay	355,170	250,000	235,000	494,085
Total Police Department Expenditures	805,040	678,771	708,771	1,077,525

FY 2021/2022 CAPITAL OUTLAY DETAILS		
CIP - RESURFACING & CURBING	Gondola/Lake/Swann/Idaho/Nevada/Perkins	200,000
CIP - RESURFACING & CURBING	Cay/Stockbridge/Delia	150,585
CIP - SIDEWALKS	Sidewalk Replacement	25,000
CIP - NELA BRIDGE REPAIRS	Nela Bridge Resurfacing/Repairs/Fence	47,000
CIP - PARK IMPROVEMENTS	Swann Beach ADA Deck	25,000
CAPITAL - EQUIPMENT	Bucket Truck	25,000
CAPITAL - EQUIPMENT	60 inch Mower	12,500
CAPITAL - EQUIPMENT	36 inch Walk Behind Mower	9,000

STAFFING			
POSITIONS	2019/2020	2020/2021	2021/2022
Public Works Director	0	1	1
Public Works Manager	1	0	0
Public Works Technician	2	2	2
TOTAL	3	2	2

**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

**EXPENDITURES DETAIL
PUBLIC WORKS**

**FUND 001
GENERAL FUND**

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
PERSONNEL						
001-541-00-1200	REGULAR SALARIES & WAGES	67,930	69,050	69,050	101,000	46%
001-541-00-1220	LONGEVITY PAY	950	0	0	0	0%
001-541-00-1400	OVERTIME PAY	123	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	5,170	5,321	5,321	7,765	46%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	8,006	9,000	9,000	15,200	69%
001-541-00-2300	HEALTH INSURANCE	15,317	21,000	21,000	23,000	10%
001-541-00-2310	DENTAL & VISION INSURANCE	559	650	650	500	-23%
001-541-00-2320	LIFE INSURANCE	312	400	400	500	25%
001-541-00-2330	DISABILITY INSURANCE	1,181	1,400	1,400	1,400	0%
	Total Personnel	99,547	107,321	107,321	149,865	40%
OPERATING EXPENDITURES						
001-541-00-3100	PROFESSIONAL SERVICES	0	3,200	3,200	8,575	168%
001-541-00-3140	TEMPORARY LABOR	1,252	2,000	2,000	0	-100%
001-541-00-3400	CONTRACTUAL SERVICES	5,764	7,500	7,500	8,000	7%
001-541-00-3420	LANDSCAPING SERVICES	49,516	45,000	45,000	70,000	56%
001-541-00-4100	COMMUNICATIONS	2,802	2,500	2,500	3,000	20%
001-541-00-4300	UTILITY/ELECTRIC/WATER	94,799	110,000	110,000	115,000	5%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	6,786	10,000	10,000	20,000	100%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	17,822	10,000	10,000	10,000	0%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	8,384	25,000	25,000	40,000	60%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	987	2,500	2,500	3,500	40%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	28,239	30,000	30,000	30,000	0%
001-541-00-4690	URBAN FORESTRY	124,229	60,000	105,000	100,000	-5%
001-541-00-5200	OPERATING SUPPLIES	5,166	5,000	5,000	7,500	50%
001-541-00-5210	UNIFORMS	636	1,000	1,000	1,500	50%
001-541-00-5220	PROTECTIVE CLOTHING	53	1,000	1,000	1,500	50%
001-541-00-5230	FUEL EXPENSE	3,590	6,000	6,000	6,000	0%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	0	0	0	8,000	0%
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	299	500	500	500	0%
001-541-00-5500	TRAINING	0	250	250	500	100%
	Total Operating Expenditures	350,323	321,450	366,450	433,575	18%
CAPITAL OUTLAY						
001-541-00-6320	CIP - RESURFACING & CURBING	0	200,000	200,000	350,585	100%
001-541-00-6330	CIP - SIDEWALKS	0	25,000	25,000	25,000	100%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	40,380	0	0	47,000	0%
001-541-00-6365	CIP - ELECTRIC POLE HOLIDAY DECORATIONS	9,531	0	0	0	0%
001-541-00-6380	CIP - PARK IMPROVEMENTS	251,139	15,000	10,000	25,000	150%
001-541-00-6420	CIP - TRAFFIC CALMING	25,300	0	0	0	0%
001-541-00-6430	CIP - EQUIPMENT	28,820	10,000	0	46,500	0%
	Total Capital Outlay	355,170	250,000	235,000	494,085	110%
	Total Police Department Expenditures	805,040	678,771	708,771	1,077,525	52%

Department 590 **Non-Departmental**

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

	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Debt Service	107,898	238,852	244,000	238,000
Total Non-Departmental Expenditures	107,898	238,852	244,000	238,000

TRANSFERS				
Transfers Out	0	0	0	0

**CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET**

**EXPENDITURES DETAIL
NON-DEPARTMENTAL**

**FUND 001
GENERAL FUND**

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
	DEBT SERVICE					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	90,000	177,670	181,000	183,000	1%
001-584-00-7200	BOND DEBT - INTEREST	17,898	61,182	63,000	55,000	-13%
	Total Debt Service	107,898	238,852	244,000	238,000	
	Total Non-Departmental Expenditures	107,898	238,852	244,000	238,000	-2%
	TRANSFERS					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	0	0%
	Total Transfers	0	0	0	0	

CITY OF BELLE ISLE, FLORIDA
2021-2022 ADOPTED BUDGET

SECTION FOUR

Other Funds





Fund 102 Transportation Impact Fee Fund

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.

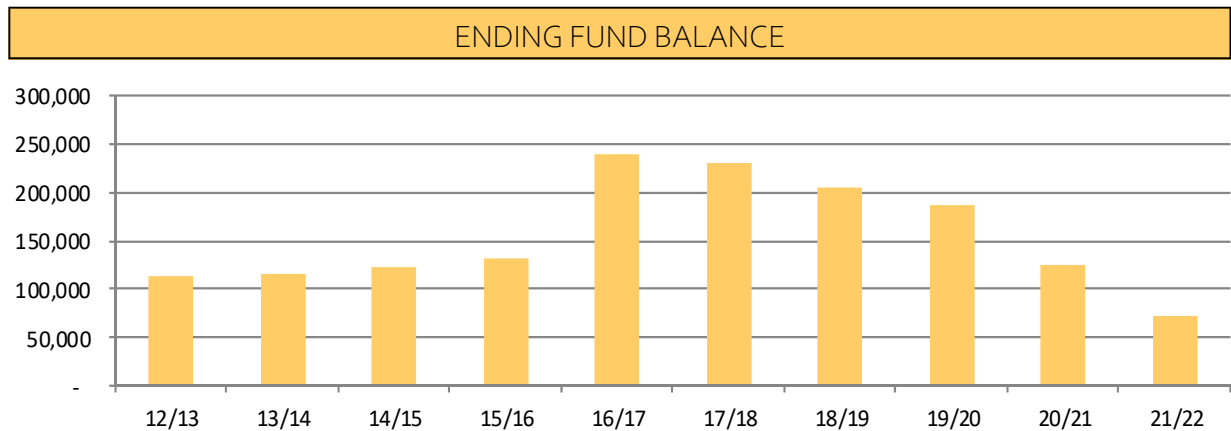
An impact fee is a form of user fee for raising capital for future outlay of the cost of expanding facilities demanded by new development. In order to determine the future needs, a traffic study was done city-wide to determine where the City will need to expand its infrastructure and roadways in the future.

2021-2022 Outlook

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

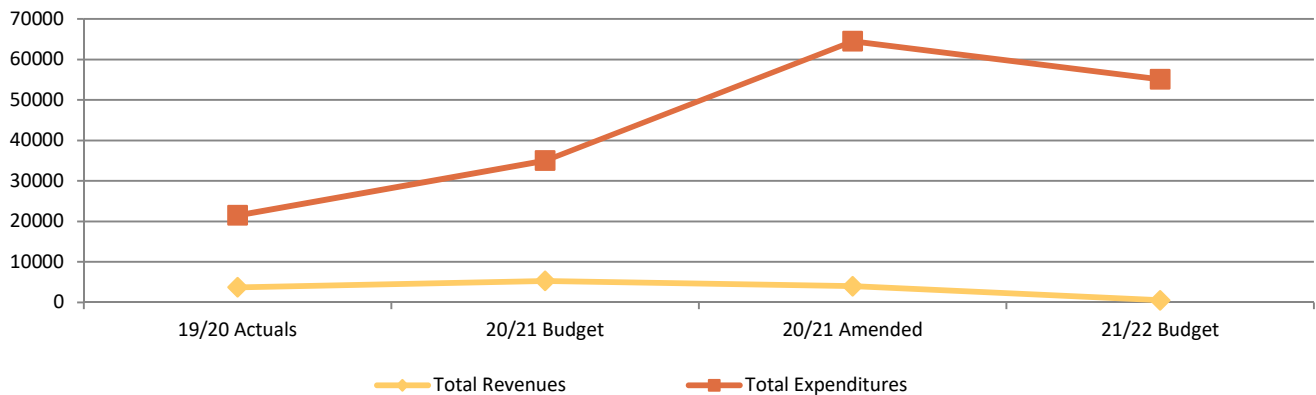
Transportation Impact Fee Fund expenditures are expected to decrease 15%. The decrease is due to higher expenditures in FY 20-21 for the impact fee study that was completed.

The Ending Fund Balance of the Transportation Impact Fee Fund is expected to decrease 43% due to no impact fees anticipated while the City still plans to complete roadway improvements.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Beginning Fund Balance	204,574	146,874	186,766	126,126
REVENUES				
Ad Valorem Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	3,691	5,300	4,000	500
Total Revenues	3,691	5,300	4,000	500
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	208,265	152,174	190,766	126,626
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	50,000	0
Capital Outlay	21,500	35,000	14,500	55,100
Debt Service	0	0	0	0
Total Expenditures	21,500	35,000	64,500	55,100
Transfers Out	0	0	0	0
Ending Fund Balance	186,765	117,174	126,266	71,526
Total Expenditures, Transfers Out, & Ending Fund Balance	208,265	152,174	190,766	126,626

FY 2021/2022 CAPITAL OUTLAY DETAILS		
CIP - ROADWAY IMPROVEMENTS	Pedestrian Crossing @ Hoffner/Pleasure Island	20,600
CIP - ROADWAY IMPROVEMENTS	Pedestrian Crossing @ Hoffner/Peninsular	22,500
CIP - ROADWAY IMPROVEMENTS	Seminole Traffic Calming (Speedhumps)	12,000



Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	2021/2022	
	Beginning Fund Balance	204,574.00	146,874	186,766	126,126	-32%
REVENUES						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	1,430.00	3,000	3,000	0	-100%
102-361-100	INTEREST - TRANSPORTATION IMPACT	2,261.41	2,300	1,000	500	-50%
	Total Revenues	3,691.41	5,300	4,000	500	-88%
Total Beginning Fund Balance, Revenues, & Transfers In		208,265.41	152,174	190,766	126,626	
EXPENDITURES						
102-541-00-3100	PROFESSIONAL SERVICES	0.00	0	50,000	0	-100%
102-541-00-6425	ROADWAY IMPROVEMENTS	21,500.00	35,000	14,500	55,100	280%
	Total Expenditures	21,500.00	35,000	64,500	55,100	-15%
	Ending Fund Balance	186,765.41	117,174	126,266	71,526	-43%
Total Expenditures, Transfers Out, & Ending Fund Balance		208,265.41	152,174	190,766	126,626	

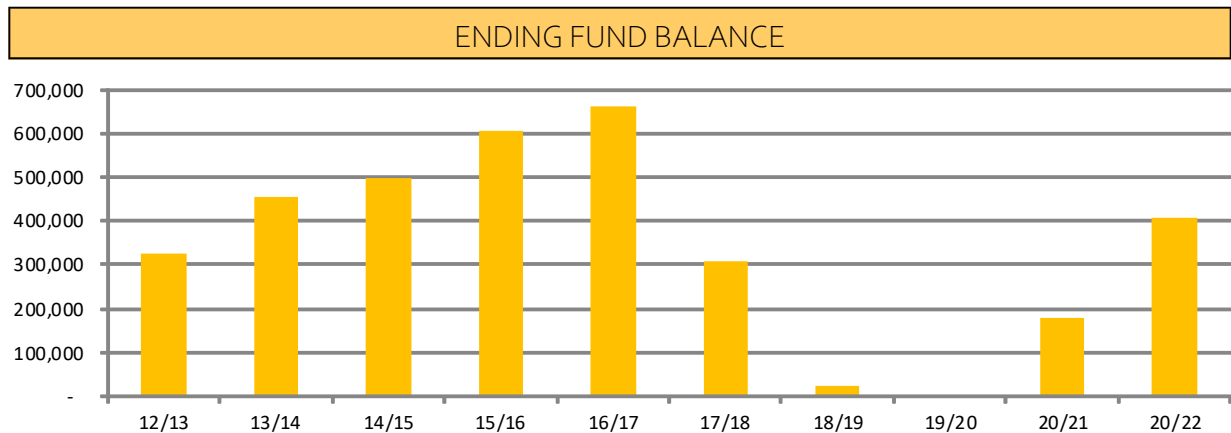


Fund 103 **Stormwater Fund**

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.

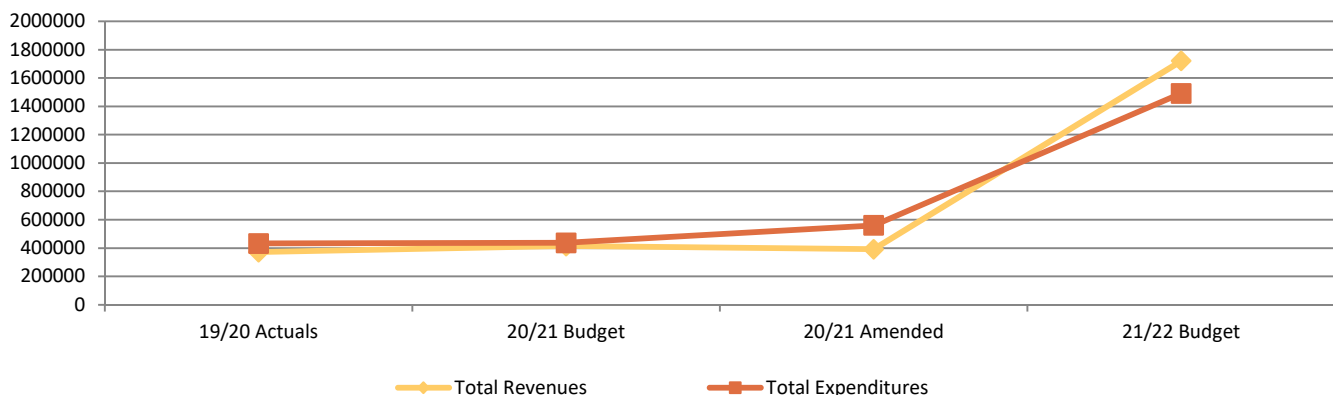
2021-2022 Outlook

Stormwater Fund revenues are projected to be 339% higher than FY 20-21 due to the allocation of the majority of the ARPA funding. Stormwater Fund expenditures are expected to increase 166% due to the expenditure of the ARPA funding for capital improvements. The Ending Fund Balance of the Stormwater Fund is expected to increase due to the ARPA funding.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Beginning Fund Balance	24,127	59,268	-36,802	180,000
REVENUES				
Ad Valorem Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	1,314,397
Charges for Services	360,985	411,671	391,087	405,341
Fines and Forfeitures	0	0	0	0
Miscellaneous	9,893	2,300	1,000	500
Total Revenues	370,878	413,971	392,087	1,720,238
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	395,005	473,239	355,285	1,900,238
EXPENDITURES				
Personnel	122,355	132,580	132,580	159,000
Operating Expenditures	131,727	162,000	162,000	163,500
Capital Outlay	177,725	110,600	236,575	1,141,250
Debt Service	0	31,463	29,000	28,100
Total Expenditures	431,807	436,643	560,155	1,491,850
Transfers Out	0	0	0	0
Ending Fund Balance	-36,802	36,596	-204,870	408,388
Total Expenditures, Transfers Out, & Ending Fund Balance	395,005	473,239	355,285	1,900,238

FY 2021/2022 CAPITAL OUTLAY DETAILS		
CIP - CAPITAL IMPROVEMENTS - ARPA	Seminole/Daetwyler Intersection Drainage Improv.	20,000
CIP - CAPITAL IMPROVEMENTS - ARPA	6504 St. Partin Place Pipe Replacement	20,000
CIP - CAPITAL IMPROVEMENTS - ARPA	Sol Rebuild	490,000
CIP - CAPITAL IMPROVEMENTS - ARPA	2211 Cross Lake Rd. Conveyence	350,000
CIP - CAPITAL IMPROVEMENTS - ARPA	Barby Lane Upgrade with Baffle System	196,250
CIP - CAPITAL IMPROVEMENTS - ARPA	E. Wallace Drainage Project	65,000



CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET

BUDGET DETAIL

FUND 103
STORMWATER FUND

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	BUDGET 2021/2022	
	Beginning Fund Balance	24,127.00	59,268	-36,802	180,000	-589%
REVENUES						
103-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 103	15,262.50	0	0	0	0
103-331-110	FEMA REIMBURSEMENT - STATE - FUND 103	-7,631.25	0	0	0	0
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	0.00	0	0	1,314,397	0
103-343-900	SERVICE CHARGE - STORMWATER	360,985.22	411,671	391,087	405,341	4%
103-361-100	INTEREST - STORMWATER	2,261.40	2,300	1,000	500	-50%
	Total Revenues	370,877.87	413,971	392,087	1,720,238	339%
Total Beginning Fund Balance, Revenues, & Transfers In		395,004.87	473,239	355,285	1,900,238	
EXPENDITURES						
103-541-00-1200	REGULAR SALARIES & WAGES	88,062.34	94,500	94,500	112,022	19%
103-541-00-2100	FICA/MEDICARE TAXES	6,736.77	7,230	7,230	8,570	19%
103-541-00-2200	RETIREMENT CONTRIBUTIONS	11,324.60	12,500	12,500	16,803	34%
103-541-00-2300	HEALTH INSURANCE	14,040.22	16,000	16,000	19,180	20%
103-541-00-2310	DENTAL & VISION INSURANCE	517.06	500	500	535	7%
103-541-00-2320	LIFE INSURANCE	423.80	500	500	528	6%
103-541-00-2330	DISABILITY INSURANCE	1,250.02	1,350	1,350	1,362	1%
103-541-00-3100	PROFESSIONAL SERVICES	0.00	3,000	3,000	0	-100%
103-541-00-3110	LEGAL SERVICES - STORMWATER FUND	3,487.50	3,000	3,000	3,000	0%
103-541-00-3120	ENGINEERING FEES	76,764.89	50,000	50,000	50,000	0%
103-541-00-3430	NPDES	14,376.25	15,000	15,000	15,000	0%
103-541-00-3450	LAKE CONSERVATION	9,036.00	15,000	15,000	20,000	33%
103-541-00-4600	REPAIRS & MAINTENANCE	28,062.58	75,000	75,000	75,000	0%
103-541-00-4900	OTHER CURRENT CHARGES	0.00	1,000	1,000	500	-50%
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	177,724.50	110,600	236,575	0	-100%
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	0.00	0	0	1,141,250	0
103-541-00-7100	PRINCIPAL	0.00	20,668	19,000	19,000	0%
103-541-00-7200	INTEREST	0.00	10,795	10,000	9,100	-9%
	Total Expenditures	431,806.53	436,643	560,155	1,491,850	166%
Transfers						
103-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0.00	0	0	0	0
	Total Transfers Out	0.00	0	0	0	0
	Ending Fund Balance	-36,801.66	36,596	-204,870	408,388	-299%
Total Expenditures, Transfers Out, & Ending Fund Balance		395,004.87	473,239	355,285	1,900,238	



Fund 104 **Law Enforcement Education Fund**

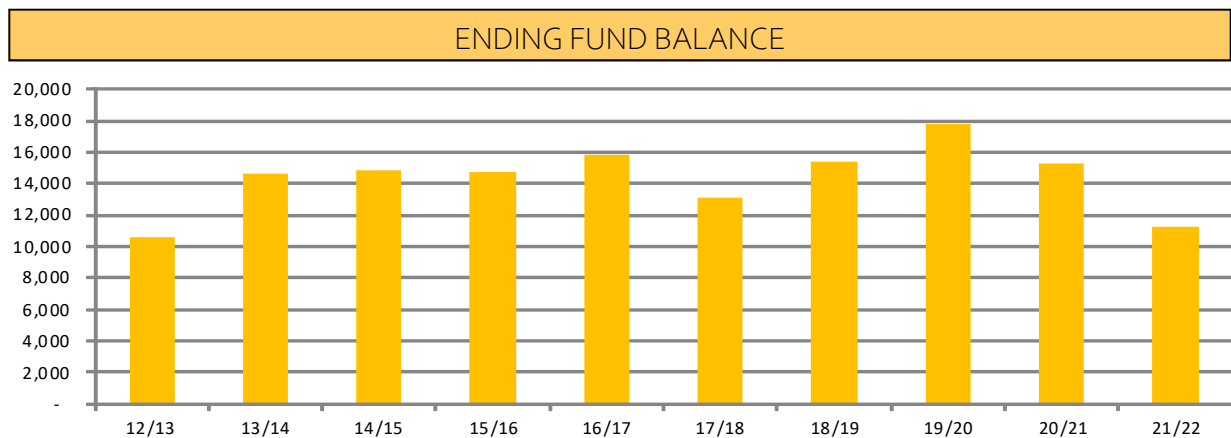
The Law Enforcement Education Fund is a special revenue fund to account for revenues received pursuant to Florida Statutes, which imposes a \$2.00 court cost against persons convicted for violations of criminal statutes. Funds must be used to educate and train law enforcement personnel.

2021-2022 Outlook

Law Enforcement Education Fund revenues are projected to decrease 20% due to the reduction in interest revenue.

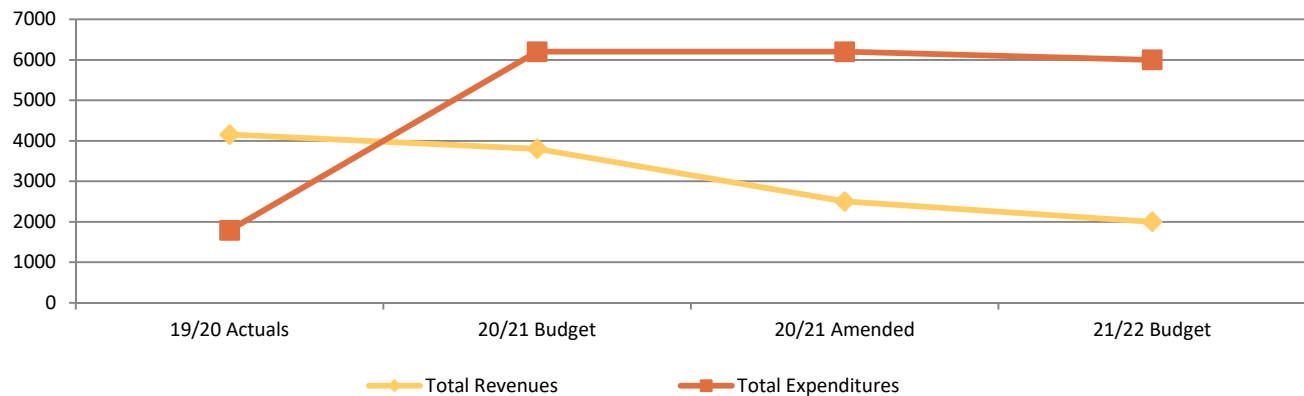
Law Enforcement Education Fund expenditures will remain about the same as FY 20-21.

The Ending Fund Balance of the Law Enforcement Education Fund is expected to decrease 20% due to continuing to spend down the fund balance on police training.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Beginning Fund Balance	15,400	11,000	17,763	15,263
REVENUES				
Ad Valorem Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	1,891	1,500	1,500	1,500
Miscellaneous	2,261	2,300	1,000	500
Total Revenues	4,153	3,800	2,500	2,000
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	19,553	14,800	20,263	17,263
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	1,790	6,200	6,200	6,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	1,790	6,200	6,200	6,000
Transfers Out	0	0	0	0
Ending Fund Balance	17,763	8,600	14,063	11,263
Total Expenditures, Transfers Out, & Ending Fund Balance	19,553	14,800	20,263	17,263

FY 2021/2022 CAPITAL OUTLAY DETAILS	
None	



Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	BUDGET 2021/2022	
	Beginning Fund Balance	15,400.00	11,000	17,763	15,263	-14%
REVENUES						
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	1,891.29	1,500	1,500	1,500	0%
104-361-100	INTEREST - EDUCATION FUND	2,261.37	2,300	1,000	500	-50%
	Total Revenues	4,152.66	3,800	2,500	2,000	-20%
Total Beginning Fund Balance, Revenues, & Transfers In		19,552.66	14,800	20,263	17,263	
EXPENDITURES						
104-521-00-5500	TRAINING	1,790.00	6,000	6,000	6,000	0%
104-521-00-4900	OTHER CURRENT CHARGES	0.00	200	200	0	-100%
	Total Expenditures	1,790.00	6,200	6,200	6,000	-3%
	Ending Fund Balance	17,762.66	8,600	14,063	11,263	-20%
Total Expenditures, Transfers Out, & Ending Fund Balance		19,552.66	14,800	20,263	17,263	



Fund 201 Charter Debt Service Fund

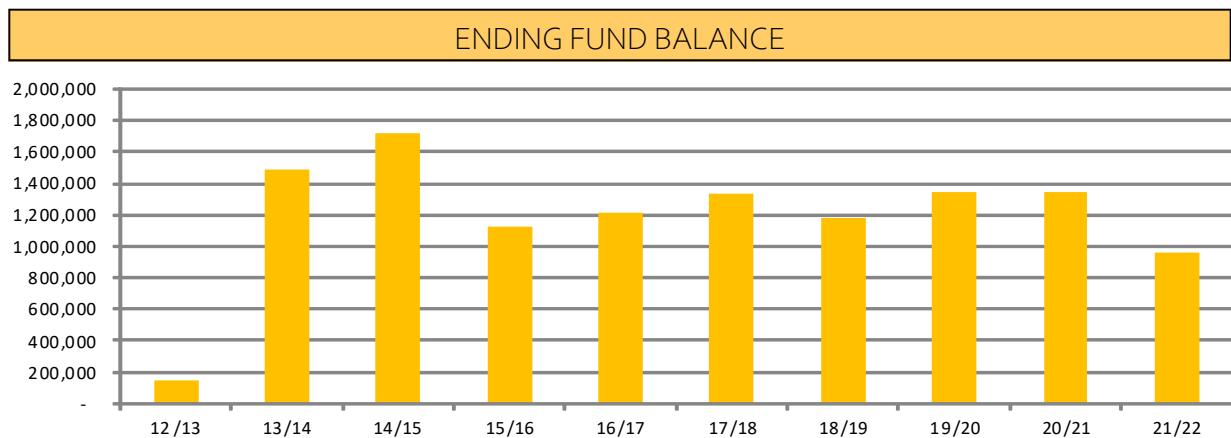
The Charter Debt Service Fund is a debt service fund to account for the lease revenue received from the Charter Schools. The lease revenue is used to pay the debt service on the Charter bonds as well as repairs and maintenance of the Charter schools as required in the lease agreement.

2021-2022 Outlook

Charter Debt Service Fund revenues are projected to remain consistent.

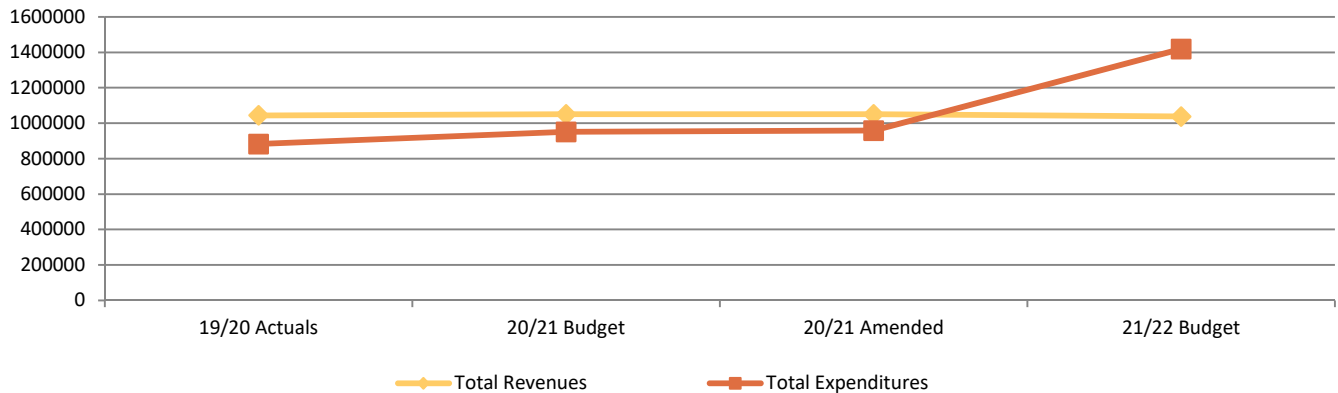
Charter Debt Service Fund expenditures are expected to increase 48% due to the High School HVAC system replacement.

The Ending Fund Balance of the Charter Debt Service Fund is expected to decrease 33% due to the necessary capital expenditures.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Beginning Fund Balance	1,179,291	974,271	1,340,994	1,345,312
REVENUES				
Ad Valorem Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	1,044,307	1,050,141	1,050,141	1,037,341
Total Revenues	1,044,307	1,050,141	1,050,141	1,037,341
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	2,223,598	2,024,412	2,391,135	2,382,653
EXPENDITURES				
Personnel	94,775	103,638	103,638	115,173
Operating Expenditures	33,215	33,500	40,950	62,000
Capital Outlay	55,230	114,000	114,000	542,000
Debt Service	699,384	700,000	700,000	700,000
Total Expenditures	882,604	951,138	958,588	1,419,173
Transfers Out	0	0	0	0
Ending Fund Balance	1,340,993	1,073,274	1,432,547	963,480
Total Expenditures, Transfers Out, & Ending Fund Balance	2,223,598	2,024,412	2,391,135	2,382,653

FY 2021/2022 CAPITAL OUTLAY DETAILS		
CIP - CHARTER ROOF	Roof Repair - Field House	104,000
CIP - CHARTER ROOF	Roof Repair - High School	13,000
CIP - HVAC Replacement	HVAC Repair - High School	425,000



CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET

BUDGET DETAIL

FUND 201
CHARTER DEBT SERVICE FUND

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	BUDGET 2021/2022	
	Beginning Fund Balance	1,179,291.00	974,271	1,340,994	1,345,312	0%
REVENUES						
201-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 201	2,147.18	0	0	0	0
201-331-110	FEMA REIMBURSEMENT - STATE - FUND 201	-4,104.91	0	0	0	0
201-361-100	INTEREST - CHARTER FUND	9,623.88	10,000	10,000	0	-100%
201-362-000	RENT REVENUE	1,036,640.76	1,040,141	1,040,141	1,037,341	0%
	Total Revenues	1,044,306.91	1,050,141	1,050,141	1,037,341	-1%
Transfers						
201-381-000	TRANSFERS IN FROM GENERAL FUND 001	0.00	0	0	0	0
	Total Transfers In	0.00	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		2,223,597.91	2,024,412	2,391,135	2,382,653	
EXPENDITURES						
201-569-00-1200	REGULAR SALARIES & WAGES	69,328.50	75,000	75,000	82,000	9%
201-569-00-2100	FICA/MEDICARE TAXES	5,303.64	5,738	5,738	6,273	9%
201-569-00-2200	RETIREMENT CONTRIBUTIONS	9,684.12	11,000	11,000	13,000	18%
201-569-00-2300	HEALTH INSURANCE	8,807.04	10,000	10,000	12,000	20%
201-569-00-2310	DENTAL & VISION INSURANCE	382.08	400	400	400	0%
201-569-00-2320	LIFE INSURANCE	323.12	400	400	400	0%
201-569-00-2330	DISABILITY INSURANCE	946.80	1,100	1,100	1,100	0%
201-569-00-3100	PROFESSIONAL SERVICES - CHARTER	5,500.00	5,500	12,950	27,000	108%
201-569-00-3110	LEGAL SERVICES - CHARTER	7,963.00	8,000	8,000	15,000	88%
201-569-00-4600	MAINTENANCE - CHARTER SCHOOL	19,751.92	20,000	20,000	20,000	0%
201-569-00-6210	CIP - CHARTER ROOF	35,597.00	114,000	114,000	117,000	3%
201-569-00-6320	CIP - HVAC REPLACEMENT	13,894.64	0	0	425,000	0
201-569-00-6410	CHARTER SCHOOL BUILDING REPAIRS	5,738.60	0	0	0	0
201-569-00-7100	PRINCIPAL	175,000.00	185,000	185,000	185,000	0%
201-569-00-7200	INTEREST	524,384.02	515,000	515,000	515,000	0%
	Total Expenditures	882,604.48	951,138	958,588	1,419,173	48%
	Ending Fund Balance	1,340,993.43	1,073,274	1,432,547	963,480	-33%
Total Expenditures, Transfers Out, & Ending Fund Balance		2,223,597.91	2,024,412	2,391,135	2,382,653	

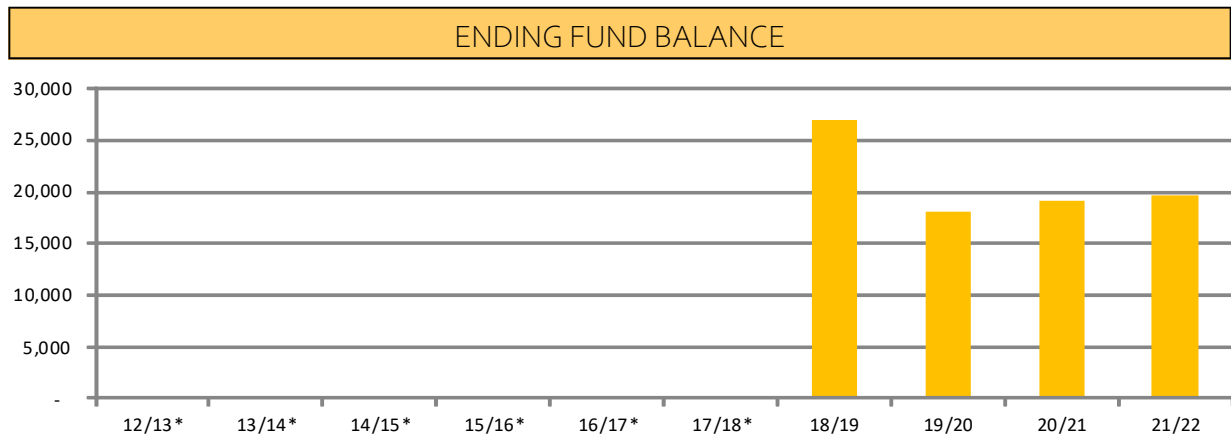


Fund 301 Capital Equipment Replacement Fund

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

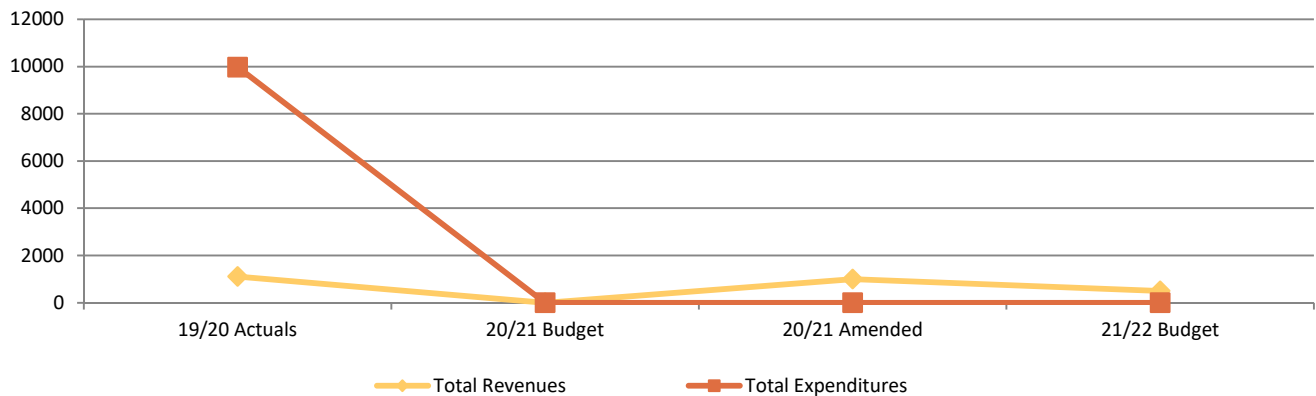
2021-2022 Outlook

This fund has not been utilized in the past couple of years; however, the City remains hopeful that it can be funded and utilized again in the near future.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Beginning Fund Balance	27,000	17,023	18,131	19,131
REVENUES				
Ad Valorem Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	1,108	0	1,000	500
Total Revenues	1,108	0	1,000	500
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	28,108	17,023	19,131	19,631
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	9,977	0	0	0
Debt Service	0	0	0	0
Total Expenditures	9,977	0	0	0
Transfers Out	0	0	0	0
Ending Fund Balance	18,131	17,023	19,131	19,631
Total Expenditures, Transfers Out, & Ending Fund Balance	28,108	17,023	19,131	19,631

FY 2021/2022 CAPITAL OUTLAY DETAILS	
None	



CITY OF BELLE ISLE
 FISCAL YEAR 2021/2022
 BUDGET

BUDGET DETAIL

FUND 301
 CAPITAL EQUIPMENT REPLACEMENT FUND

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED	BUDGET	% CHG
		2019/2020	BUDGET 2020/2021	BUDGET 2020/2021	BUDGET 2021/2022	
	Beginning Fund Balance	27,000.00	17,023	18,131	19,131	6%
REVENUES						
301-361-100	INTEREST - CAP EQUIP REPL FUND	1,107.79	0	1,000	500	-50%
	Total Revenues	1,107.79	0	1,000	500	-50%
Transfers						
301-381-000	TRANSFER FROM GENERAL FUND 001	0.00	0	0	0	0
301-381-103	TRANSFER FROM STORMWATER FUND 103	0.00	0	0	0	0
	Total Transfers In	0.00	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		28,107.79	17,023	19,131	19,631	
EXPENDITURES						
301-521-00-6410	CIP - POLICE COMMUNICATIONS EQUIPMENT	9,976.52	0	0	0	0
	Total Expenditures	9,976.52	0	0	0	0
	Ending Fund Balance	18,131.27	17,023	19,131	19,631	3%
Total Expenditures, Transfers Out, & Ending Fund Balance		28,107.79	17,023	19,131	19,631	

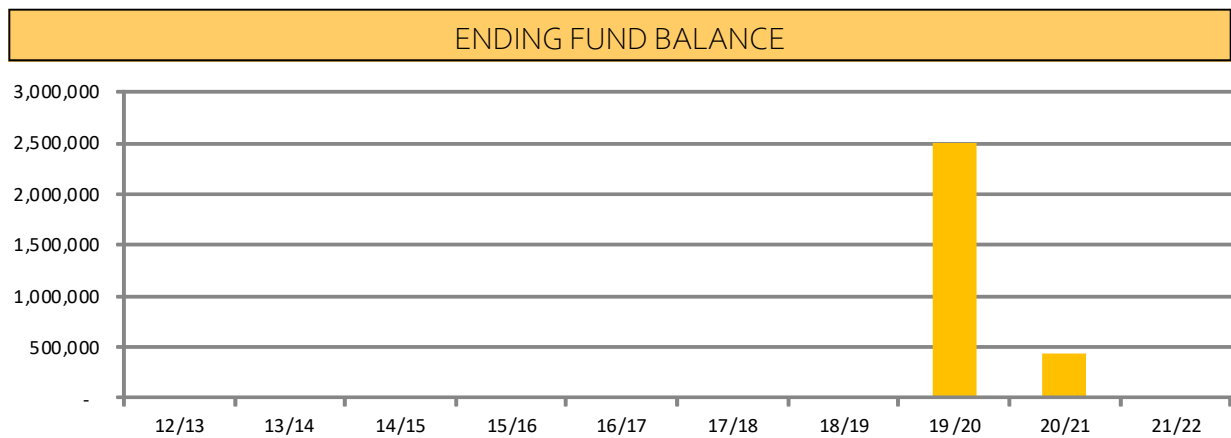


Fund 303 Capital Improvement Revenue Note 2020 Fund

The Capital Improvement Revenue Note 2020 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.

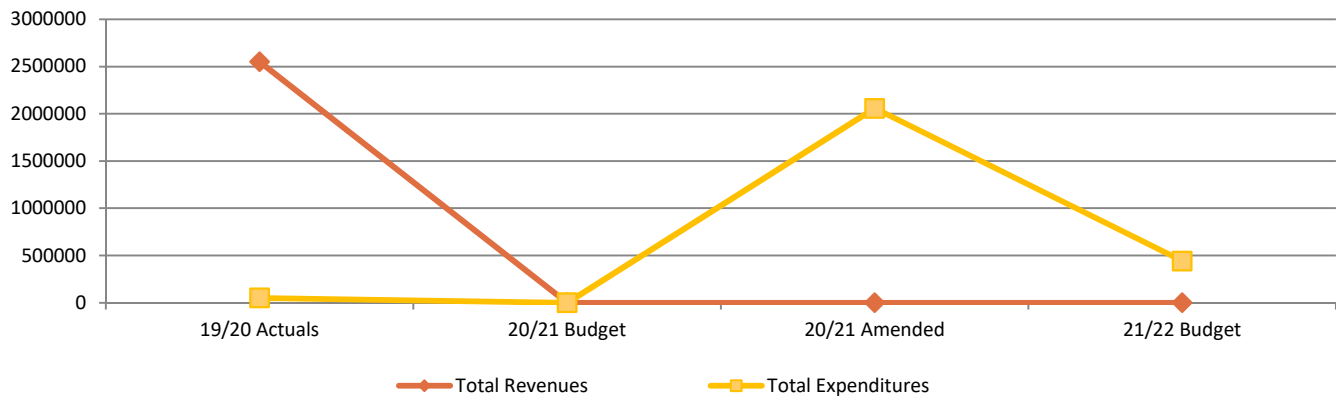
2021-2022 Outlook.

There will not be any additional revenue in the Capital Improvement Revenue Note 2020 Fund; however, the City still has \$442,100 to spend of the bond proceeds. These proceeds were budgeted in FY 21-22 for completing stormwater projects.



	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022
Beginning Fund Balance	0	0	2,500,000	442,100
REVENUES				
Ad Valorem Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Miscellaneous	2,551,281	0	0	0
Total Revenues	2,551,281	0	0	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	2,551,281	0	2,500,000	442,100
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	51,281	0	2,057,900	442,100
Debt Service	0	0	0	0
Total Expenditures	51,281	0	2,057,900	442,100
Transfers Out	0	0	0	0
Ending Fund Balance	2,500,000	0	442,100	0
Total Expenditures, Transfers Out, & Ending Fund Balance	2,551,281	0	2,500,000	442,100

FY 2021/2022 CAPITAL OUTLAY DETAILS		
CIP - Stormwater Projects	Stormwater Projects - TBD	442,100



CITY OF BELLE ISLE
 FISCAL YEAR 2021/2022
 BUDGET

BUDGET DETAIL

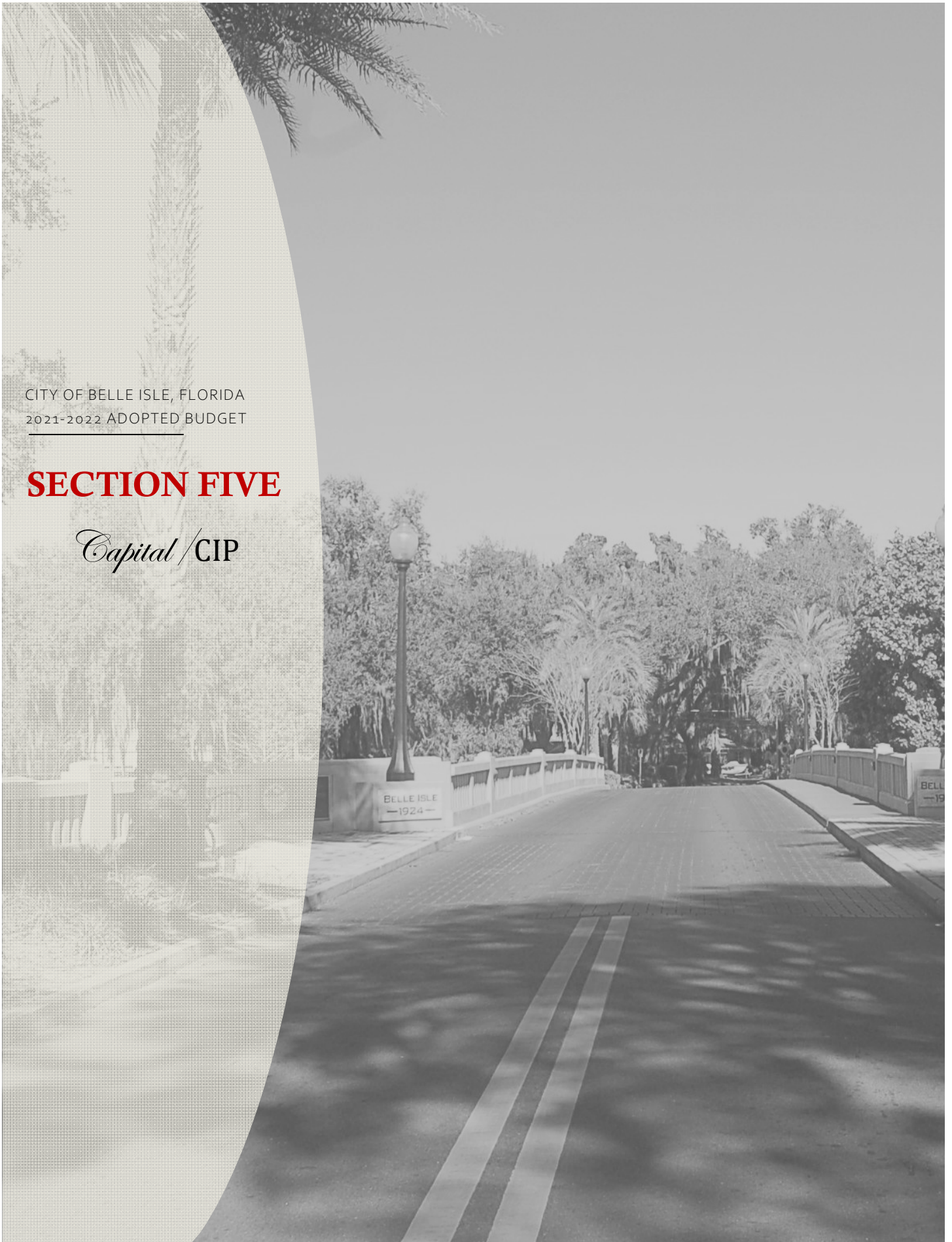
FUND 303
 CAPITAL IMPROVEMENT REVENUE
 NOTE 2020 PROJECT FUND

Account Id	Account Description	ACTUALS 2019/2020	ORIGINAL BUDGET 2020/2021	AMENDED BUDGET 2020/2021	BUDGET 2021/2022	% CHG
	Beginning Fund Balance	0.00	0	2,500,000	442,100	-82%
REVENUES						
303-384-100	REVENUE BOND PROCEEDS	2,551,281.41	0	0	0	0
	Total Revenues	2,551,281.41	0	0	0	0
	Transfers					
	Total Transfers In	0.00	0	0	0	0
	Total Transfers In	0.00	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		2,551,281.41	0	2,500,000	442,100	
EXPENDITURES						
303-517-00-6200	BUILDINGS - BANK OF AMERICA PURCHASE	0.00	0	2,057,900	0	-100%
303-517-00-6300	CIP - STORMWATER PROJECTS	0.00	0	0	442,100	
303-517-00-7300	BOND ISSUANCE COSTS	51,281.41	0	0	0	0
	Total Expenditures	51,281.41	0	2,057,900	442,100	-79%
	Ending Fund Balance	2,500,000.00	0	442,100	0	-100%
Total Expenditures, Transfers Out, & Ending Fund Balance		2,551,281.41	0	2,500,000	442,100	

CITY OF BELLE ISLE, FLORIDA
2021-2022 ADOPTED BUDGET

SECTION FIVE

Capital / CIP



Capital Outlay Details **2021-2022**

CITY OF BELLE ISLE
FISCAL YEAR 2021/2022
BUDGET

CAPITAL OUTLAY DETAILS

ALL FUNDS

GENERAL FUND (001)				
POLICE DEPARTMENT				
Capital - Equipment	001-521-00-6400	(2) Tasers for Unfrozen and New Police Officer Positions		1,400
		Weapons for New Police Officer Position		2,500
				<u>3,900</u>
Capital - Radios	001-521-00-6410	(4) Radios - Replacements, CSO, and New Police Officer Position		22,000
Capital - Vessels	001-521-00-6418	New Police Vessel		50,000
		Total Police Department		75,900
PUBLIC WORKS				
CIP - Resurfacing & Curbing	001-541-00-6320	Gondola/Lake/Swann/Idaho/Nevada/Perkins		200,000
		Cay/Stockbridge/Delia		150,585
				<u>350,585</u>
CIP - Sidewalks	001-541-00-6330	Sidewalk Replacement		25,000
CIP - Nela Bridge Repairs	001-541-00-6335	Nela Bridge Resurfacing/Repairs/Fence		47,000
CIP - Park Improvements	001-541-00-6380	Swann Beach ADA Deck		25,000
Capital - Equipment	001-541-00-6430	Bucket Truck		25,000
		60 inch Mower		12,500
		36 inch Walk Behind Mower		9,000
				<u>46,500</u>
		Total Public Works Department		494,085
		Total General Fund		\$ 569,985
TRANSPORTATION IMPACT FUND (102)				
CIP - Roadway Improvements	102-541-00-6425	Pedestrian Crossing @ Hoffner/Pleasure Island		20,600
		Pedestrian Crossing @ Hoffner/Peninsular		22,500
		Seminole Traffic Calming (Speedhumps Seminole/Barby/Indian)		12,000
				<u>55,100</u>
		Total Transportation Impact Fund		\$ 55,100
STORMWATER FUND (103)				
CIP - Capital Improvements - ARPA	103-541-00-6319	Seminole/Daetwyler Intersection Drainage Improvements		20,000
		6504 St. Partin Place Pipe Replacement		20,000
		Sol Rebuild		490,000
		2211 Cross Lake Rd. Conveyence		350,000
		Barby Lane Upgrade with Baffle System		196,250
		E. Wallace Drainage Project		65,000
		Total Stormwater Fund		\$ 1,141,250
CHARTER SCHOOL DEBT SERVICE FUND (201)				
CIP - Charter Roof	201-569-00-6210	Roof Repair - Field House		104,000
		Roof Repair - High School		13,000
				<u>117,000</u>
CIP - HVAC Replacement	201-569-00-6320	HVAC Repair - High School		425,000
		Total Charter School Debt Service Fund		\$ 542,000
CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND (303)				
CIP - Stormwater Projects	303-517-00-6300	Stormwater Projects - TBD		442,100
		Total Cap Improv Rev Note 2020 Project Fund		\$ 442,100
		Total All Funds		\$ 2,750,435

Five Year Capital Improvement Plan (CIP)
FY 21-22 to FY 25-26

FUND 001 GENERAL FUND

Category	Project	Anticipated Funding Source	Estimated 5 Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
City Hall	City Hall HVAC Replacement	General Fund	25,000	-	-	-	-	25,000
City Hall	City Hall Landscaping Project	Unfunded	30,000	30,000	-	-	-	-
Equipment	Electric Pole Holiday Decorations	Unfunded	20,000	10,000	-	10,000	-	-
Police Department	Police Boat Dock for Marine Patrol	Unfunded	100,000	25,000	75,000	-	-	-
Police Department	PD Renovation of Bank of America	Unfunded	500,000	100,000	400,000	-	-	-
Streets	Resurfacing - Gondola/Lake/Swann/Idaho/Nevada/Perkins	General Fund	200,000	200,000	-	-	-	-
Streets	Resurfacing - Cay/Stockbridge/Delia	General Fund	150,585	150,585	-	-	-	-
Traffic Calming	Via Flora/Flowertree Roundabout	General Fund	250,000	-	150,000	100,000	-	-
Traffic Calming	Traffic Signal at Hoffner/St. Germaine	Unfunded	325,000	65,000	260,000	-	-	-
Traffic Calming	Hoffner Roundabout w/Ped Crossing @ St. Denis (District 1)	Unfunded	634,000	-	334,000	300,000	-	-
Sidewalks	Sidewalk Replacements	General Fund	125,000	25,000	25,000	25,000	25,000	25,000
Sidewalks	Judge/Daetwyler Sidewalk Widening	Unfunded	690,000	-	-	345,000	200,000	145,000
Bridges	Nela Bridge Resurfacing/Repairs/Fence	General Fund	47,000	47,000	-	-	-	-
Bridges	Hoffner Bridge Lights	General Fund	30,000	-	15,000	15,000	-	-
Parks	Wallace Field	General Fund	250,000	-	150,000	100,000	-	-
Parks	Canoe Trail	General Fund	50,000	-	50,000	-	-	-
Parks	Swann Beach ADA Deck	General Fund	25,000	25,000	-	-	-	-
Parks	Dog Park	Unfunded	50,000	-	-	20,000	15,000	15,000
Total General Fund			3,501,585	677,585	1,459,000	915,000	240,000	210,000

Totals by Funding Source:	Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
General Fund	1,152,585	447,585	390,000	240,000	25,000	50,000
Unfunded	2,349,000	230,000	1,069,000	675,000	215,000	160,000
	3,501,585	677,585	1,459,000	915,000	240,000	210,000

FUND 102 TRANSPORTATION IMPACT FEE FUND

Category	Project	Anticipated Funding Source	Estimated 5 Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Crosswalks	Pedestrian Crossing @ Hoffner/Pleasure Island	Traffic Impact Fees	20,600	20,600	-	-	-	-
Crosswalks	Pedestrian Crossing @ Hoffner/Peninsular	Traffic Impact Fees	22,500	22,500	-	-	-	-
Traffic Calming	Seminole Traffic Calming (Speedhumps - Seminole/Barby/Indian)	Traffic Impact Fees	12,000	12,000	-	-	-	-
Total Transportation Impact Fund			55,100	55,100	-	-	-	-

<i>Totals by Funding Source:</i>	Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
<i>Traffic Impact Fees</i>	55,100	55,100	-	-	-	-
<i>Unfunded</i>	-	-	-	-	-	-
	55,100	55,100	-	-	-	-

FUND 103 STORMWATER FUND

Category	Project	Anticipated Funding Source	Estimated 5 Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Drainage Improvement	Seminole/Daetwyler Intersection Drainage Improvements (District 4)	ARPA	20,000	20,000	-	-	-	-
Drainage Improvement	6504 St. Partin Place Pipe Replacement (District 5)	ARPA	20,000	20,000	-	-	-	-
Drainage Improvement	Nela Ave. Conveyance system (if swale reconditioning fails) (District 5)	Stormwater Fund	345,000	-	-	-	150,000	195,000
Drainage Improvement	Sol Rebuild (District 6)	ARPA	490,000	490,000	-	-	-	-
Drainage Improvement	3101 Trentwood Blvd. Inlets U433/434 (District 4)	Stormwater Fund	23,435	-	-	-	23,435	-
Drainage Improvement	2622 Trentwood Blvd. T437/T438 - Conveyance (District 4)	ARPA	46,460	-	23,230	23,230	-	-
Drainage Improvement	Trimble Park T561/T562 - Conveyance (District 4)	ARPA	13,685	-	-	13,685	-	-
Drainage Improvement	1849 Wind Willow Rd. T488-T490, T492, T496 - Conveyance (District 3)	ARPA	80,270	-	-	40,135	40,135	-
Drainage Improvement	1600 Colleen Dr. R473 - Conveyance (District 3)	ARPA	15,830	-	15,830	-	-	-
Drainage Improvement	3614 Waters Edge Dr. L125 - Conveyance (District 5)	ARPA	12,535	-	12,535	-	-	-
Drainage Improvement	3519 Cullen Lake Shore Dr. G202 - Conveyance (District 7)	ARPA	47,955	-	47,955	-	-	-
Drainage Improvement	5240 Driscoll Ct. H260/H261 - Conveyance (District 1)	ARPA	53,880	-	-	-	53,880	-
Drainage Improvement	3013 Cullen Lake Shore Dr. F161/F162 - Conveyance (District 1)	Stormwater Fund	43,930	-	-	-	-	43,930
Drainage Improvement	2807 Hoffner Ave. F252 - Conveyance (District 1)	ARPA	28,670	-	-	28,670	-	-
Drainage Improvement	5275 Jade Cir. H270/H271/H273 - Conveyance (District 1)	ARPA	70,000	-	70,000	-	-	-
Drainage Improvement	Swann Beach Q552/Q553 - Conveyance (District 3)	Stormwater Fund	38,355	-	-	-	-	38,355
Drainage Improvement	2211 Cross Lake Rd. E-001 - Conveyance (District 2)	ARPA	350,000	350,000	-	-	-	-
Drainage Improvement	Barby Lane Upgrade with Baffle System (District 4)	OC Cost Share / ARPA	196,250	196,250	-	-	-	-
Drainage Improvement	E. Wallace Drainage Project (District 2)	OC Cost Share / ARPA	1,500,000	65,000	1,435,000	-	-	-
Drainage Improvement	Alsace Court Baffle System (District 1)	Stormwater Fund / OC Cost Share	314,175	-	-	314,175	-	-
Drainage Improvement	Franconia Drive Baffle System (District 6)	Stormwater Fund / OC Cost Share	1,256,000	-	-	-	628,000	628,000
Drainage Improvement	2499 Trentwood Blvd Baffle System	Stormwater Fund / OC Cost Share	909,688	-	909,688	-	-	-
Total Stormwater Fund			5,876,118	1,141,250	2,514,238	419,895	895,450	905,285

Totals by Funding Source:	Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Stormwater Fund	450,720	-	-	-	173,435	277,285
Stormwater Fund / ARPA	-	-	-	-	-	-
Stormwater Fund / OC Cost Share	2,479,863	-	909,688	314,175	628,000	628,000
2020 Bond / ARPA	-	-	-	-	-	-
OC Cost Share / ARPA	1,696,250	261,250	1,435,000	-	-	-
ARPA	1,249,285	880,000	169,550	105,720	94,015	-
	5,876,118	1,141,250	2,514,238	419,895	895,450	905,285

FUND 201 CHARTER DEBT SERVICE FUND

Category	Project	Anticipated Funding Source	Estimated 5 Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Charter School	Roof Repair - Field House	Rent Revenue	104,000	104,000	-	-	-	-
Charter School	Roof Repair - High School	Rent Revenue	13,000	13,000	-	-	-	-
Charter School	AC - Villages	Rent Revenue	22,000	-	22,000	-	-	-
Charter School	HVAC Repair - High School	Rent Revenue	850,000	425,000	425,000	-	-	-
Charter School	Lightning Protection - Middle School	Rent Revenue	21,000	-	21,000	-	-	-
Charter School	Water Heater Replacement (7)	Rent Revenue	23,800	-	23,800	-	-	-
Charter School	Electrical Distribution Panel (14)	Rent Revenue	67,550	-	-	67,550	-	-
Charter School	Kitchen Exhaust - Middle School	Rent Revenue	68,000	-	-	68,000	-	-
Charter School	Distribution Panel - Middle School	Rent Revenue	68,000	-	-	68,000	-	-
Total Charter School Debt Service Fund			1,237,350	542,000	491,800	203,550	-	-

Totals by Funding Source:	Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
<i>Rent Revenue</i>	1,237,350	542,000	491,800	203,550	-	-
<i>Unfunded</i>	-	-	-	-	-	-
	1,237,350	542,000	491,800	203,550	-	-

ALL FUNDS

	Estimated 5 Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
General Fund	3,501,585	677,585	1,459,000	915,000	240,000	210,000
Transportation Impact Fee Fund	55,100	55,100	-	-	-	-
Stormwater Fund	5,876,118	1,141,250	2,514,238	419,895	895,450	905,285
Charter Debt Service Fund	1,237,350	542,000	491,800	203,550	-	-
Totals	\$ 10,670,153	\$ 2,415,935	\$ 4,465,038	\$ 1,538,445	\$ 1,135,450	\$ 1,115,285

<i>Totals by Funding Source:</i>	Year Cost	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
<i>General Fund</i>	1,152,585	447,585	390,000	240,000	25,000	50,000
<i>Traffic Impact Fees</i>	55,100	55,100	-	-	-	-
<i>Stormwater Fund</i>	450,720	-	-	-	173,435	277,285
<i>Stormwater Fund / ARPA</i>	-	-	-	-	-	-
<i>Stormwater Fund / OC Cost Share</i>	2,479,863	-	909,688	314,175	628,000	628,000
<i>2020 Bond / ARPA</i>	-	-	-	-	-	-
<i>OC Cost Share / ARPA</i>	1,696,250	261,250	1,435,000	-	-	-
<i>ARPA</i>	1,249,285	880,000	169,550	105,720	94,015	-
<i>Rent Revenue</i>	1,237,350	542,000	491,800	203,550	-	-
<i>Unfunded</i>	2,349,000	230,000	1,069,000	675,000	215,000	160,000
	\$ 10,670,153	\$ 2,415,935	\$ 4,465,038	\$ 1,538,445	\$ 1,135,450	\$ 1,115,285