



CITY OF BELLE ISLE, FLORIDA

# ADOPTED BUDGET

FISCAL YEAR 2025-2026



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October 1, 2025 -  
September 30, 2026



**CITY OF BELLE ISLE, FLORIDA**

# Adopted Budget

Fiscal Year 2025-2026



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CITY OF BELLE ISLE, FLORIDA • 2025-2026 ADOPTED BUDGET

# Section One

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## INTRODUCTION

# City of Belle Isle



1600 Nela Ave. Belle Isle, FL 32809  
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September 30, 2025

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

On August 5, 2025, I submitted my FY 2025/2026 budget message to the City Council in accordance with the City Charter. Following public hearings and Council deliberations, the final budget was adopted on September 30, 2025. This budget message has been updated to reflect the changes incorporated into the adopted budget. This budget is based on the direction provided by the City Council and our financial status, revenue trends, economic data, and our standard of providing top-level service while maintaining our focus on keeping Belle Isle the best place to live, work, and play for our community.

Over the past year, the city has continued to progress, emphasizing the repairing and replacing of sidewalks throughout the city, landscaping efforts, stormwater maintenance, completion of the new police boat dock, a police canine unit and completion of our City Hall and Police Station upgrades. The city is in the final process of a Stormwater Utility Rate Study and is also currently in discussions for a possible, future municipal complex.

This budget represents a balanced budget for the upcoming fiscal year and maintains the current level of service to the community; however, this budget does include a millage rate increase of 0.3827 to partially cover the increase of fire protection by Orange County, bringing the millage to 4.7845. The city continues to use ARPA funding for programmed projects which has helped fund expenditures. The General Fund ending fund balance is \$2,794,091 in this adopted budget. This fund balance equates to 26.7% of revenues, which is slightly higher than the 25% recommended by the Budget Committee.

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

## THE BUDGET

The budget represents the official organizational plan by which city policies, priorities, and programs are implemented. It also details the revenues and expenditures for the fiscal year and serves as a planning and communication tool for residents, businesses, and employees about how the city's financial resources are allocated to provide services to the community.

Belle Isle's fiscal year is from October 1st through September 30th. The city has seven governmental funds – the general fund, five special revenue funds, and one capital project fund. Revenue projections are based on historical data and financial forecasts provided by city staff, Orange County, and the Department of Revenue Office of Tax Research for state-shared revenues.

The general fund provides approximately 95% of the total operating budget for all governmental funds. The total city budget (all funds), including reserves, is \$15,139,674. I hope revenues go up this year.

As an overview, here is the adopted budget for FY 25/26 for all funds compared to the FY 24/25 amended budget:

FUNDS	FY24/25 AMENDED BUDGET	FY 25/26 ADOPTED BUDGET
General Fund	16,043,383	14,363,809
Transportation Impact Fee Fund	128,653	130,653
Stormwater Fund	814,570	596,011
LE Education Fund	29,077	28,177
Parks Impact Fee Fund	781	2,358
Gen Govt Impact Fee Fund	1,023	3,084
Equipment Replacement Fund	15,332	15,582
<b>TOTALS</b>	<b>17,032,819</b>	<b>15,139,674</b>

## THE BUDGET PROCESS

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

The Budget Committee held a meeting on June 27, 2025, to review the final proposed draft budget. They approved the final draft budget with changes. The budget was given to the Council before the August 5<sup>th</sup> budget workshop on July 15<sup>th</sup>.

The Charter requires that on or before the first council meeting in August of each year, the City Manager shall submit to the Council a budget for the ensuing fiscal year and an accompanying message. The Council held budget workshops on August 5<sup>th</sup> and August 19<sup>th</sup> and held public hearings on September 16<sup>th</sup> and September 30, 2025. The Council adopted the budget at the second public hearing. These meetings allowed the public to participate in the budget process.

## AMERICAN RESCUE PLAN ACT (ARPA)

The Coronavirus State and Local Fiscal Recovery Fund (SLFRF) authorized by the American Rescue Plan Act (ARPA) provided financial support to all state and local governments to help support funding from lost revenues and to make infrastructure and safety enhancements. Belle Isle received over \$3.6 million in ARPA funding. All funds were obligated at the end of 2024 and will be spent by the end of 2026.

## GENERAL FUND – FUND 001

The **General Fund** is the primary operating fund for the city. It accounts for all general revenues of the city not explicitly levied or collected for other city funds and related expenditures. The General Fund provides the following direct services to the community: Public Safety (Police, Fire, and Dispatch Service); Legislative (Mayor and City Council); General Government (City Manager, Finance, Human Resources, City Clerk, City Attorney, Planning, and Building); and Public Works (Street and Infrastructure Maintenance, Parks, and Urban Forestry).

### **REVENUES**

General Fund revenues are from the following sources: taxes; special assessments; intergovernmental revenues; licenses and permits; fines and forfeitures; public charges for services; and other miscellaneous revenue. This budget calls for no new revenues in the general fund. When projecting ad-valorem and non-ad-valorem taxes, we anticipate a collection rate of 95%.

### ***Ad Valorem Taxes***

The adopted property tax millage rate for FY 25/26 has increased by 0.3827 and is now \$4.7845 per one thousand dollars (\$1,000) of assessed value. The **current year's** taxable value for property in Belle Isle is

\$1,170,889,682, a 5.5% increase from \$1,109,529,596. The total budgeted ad valorem revenue is \$5,322,016, an increase of 15% from last year's ad valorem revenue of \$4,639,731. The **current year's** budgeted ad valorem revenue is based on the total property valuation for taxation, the general economic environment, and a collection rate of 95%.

**Non-Ad Valorem Assessments**

A non-ad valorem assessment is a special assessment or service charge not based on the property's value. Non-ad valorem assessments are assessed to provide certain benefits to your property, including services such as security, lighting, and trash disposal. Currently, the city only has a solid waste non-ad valorem assessment in the general fund and a stormwater assessment in the stormwater fund. The city approved a new 5-year contract for the solid waste and recycling company. Therefore, the residential rate will stay at \$305.40 annually. The total expected revenue from solid waste assessments is \$767,684.

**Other Revenue Sources (Combined)**

The city also collects gas tax, utility tax (collected only on propane), license and permit fees, franchise fees (electric and solid waste), state-shared revenues, fines, rent revenue from the charter school, and other miscellaneous revenues. These revenues make up \$5,011,793 or 47.4% of the general fund revenues.

**General Fund Revenue Breakdown**

The chart below depicts the breakdown of various revenue types and compares FY 24/25 Amended Budget to the FY 25/26 Adopted Budget (minus reserves).

REVENUES	FY 24/25 AMENDED BUDGET	FY 25/26 ADOPTED BUDGET
Ad Valorem Taxes	4,639,731	5,322,016
Local Option, Use, & Fuel Taxes	210,000	220,000
Utility and Services Taxes	206,500	276,500
Local Business Taxes	15,000	15,000
Permits, Fees, & Special Assessments	798,300	627,300
Intergovernmental	2,702,121	1,779,122
Charges for Services	1,068,931	977,041
Fines and Forfeitures	681,000	753,000
Interest and Other Earnings	1,000	10,000
Rents & Royalties	467,416	483,830
Other Miscellaneous Revenue	759,294	0
<b>TOTAL REVENUES</b>	<b>11,549,293</b>	<b>10,463,809</b>

**EXPENDITURES**

The General Fund accounts for all expenditures not restricted to specific purposes or otherwise required to be accounted for in another fund. General fund dollars are used to support such city services as police, public works, planning, and administrative support services. The city expects no reduction in services and programs this fiscal year. Total budgeted General fund expenditures are \$12,186,900.

**General Fund Expense Breakdown**

The chart below depicts the breakdown of expenditures by department and compares the FY 24/25 Amended Budget to the FY 25/26 Adopted Budget.

EXPENDITURES	FY 24/25 AMENDED BUDGET	FY 25/26 AMENDED BUDGET
Governing Board (Executive and Legislative)	46,450	52,926
Administration (Administration, Finance, Planning)	773,272	781,075

General Government	5,099,129	4,716,561
Police	5,218,800	4,396,880
Public Works	1,418,841	1,351,276
Debt Service	269,000	271,000
<b>TOTAL EXPENDITURES</b>	<b>12,825,492</b>	<b>11,569,718</b>

**ENDING FUND BALANCE**

The ending fund balance is calculated by taking the beginning fund balance (the ending fund balance from the prior year), adding the current year’s budgeted revenues, and subtracting the current year’s budgeted expenditures.

The General Fund has a delicate balance between maintaining a healthy reserve and allocating the necessary funds to maintain systems; however, an average fund balance should range between 15-20% of the operating budget. The budget committee recommends a minimum fund balance of 25% of revenues. We expect this budget to end the year with a fund balance in the general fund of \$2,794,091, which is 26.7% of the budgeted revenues. This achieves the budget committee’s recommendation. We will be working with the budget committee over the next several months to identify ways to maintain and possibly increase revenue.

**TRANSPORTATION IMPACT FEE FUND – FUND 102**

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

**REVENUE**

The city has no projected impact fees being collected this fiscal year; the fund has a projected beginning fund balance of \$130,153.

**EXPENDITURES**

A city-wide traffic study was previously done to determine where the city will need to expand its infrastructure and roadways in the future. The city originally budgeted \$65,000 in FY 22/23 to hire a traffic consultant to analyze and plan road improvements to Hoffner Avenue, Judge Road, and Daetwyler Drive. As this has not yet been completed, it will carry over and be the only expense in this fund for FY 25/26.

**ENDING FUND BALANCE**

The projected ending fund balance is \$65,653.

**STORMWATER FUND – FUND 103**

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

**REVENUES**

The primary revenue source in the Stormwater Fund is from stormwater fees that are assessed by equivalent dwelling units (EDUs) by the city and collected as a non-ad valorem assessment. This fiscal year, the assessment will stay at \$140/EDU as included in the stormwater capital improvement program, resulting in anticipated revenue of \$466,011. The city is currently working with a consultant to review and update the stormwater assessment program. We anticipate receiving the Sol Ave grant reimbursement for \$196,862 and starting the \$80,000 grant for a vulnerability assessment for potential flooding.

**EXPENDITURES**

Expenditures in the Stormwater Fund consist of the payroll cost allocation for employees who do work associated with stormwater and for all equipment and projects necessary to maintain the city’s stormwater system. The total expenditures for this fund are \$532,182.

**ENDING FUND BALANCE**

Although the city has contributed a portion of ARPA funding to the Stormwater Fund to complete projects, the fund is still struggling to recover from the impact of prior year issues with flooding and corrugated metal pipe failures. Additionally, expenditures continue to exceed revenue in this fund. The projected beginning fund balance for FY 25/26 is \$130,000 and by the end of FY 25/26, we project an ending fund balance of \$63,829.

**LAW ENFORCEMENT EDUCATION FUND – FUND 104**

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

**REVENUES**

The city anticipates receiving \$5,000 in revenue for judgements & fines and \$100 in interest for a total of \$5,100.

**EXPENDITURES**

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

**ENDING FUND BALANCE**

The city continues to utilize this fund and projects an ending fund balance of \$8,177.

**PARKS IMPACT FEE FUND – FUND 105**

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

**REVENUES**

There are no revenues budgeted for FY 25/26.

**EXPENDITURES**

There are no expenditures budgeted for FY 25/26.

**ENDING FUND BALANCE**

The ending fund balance is \$2,358.

**GENERAL GOVT IMPACT FEE FUND – FUND 106**

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

**REVENUES**

There are no revenues budgeted for FY 25/26.

**EXPENDITURES**

There are no expenditures budgeted for FY 25/26.

**ENDING FUND BALANCE**

The ending fund balance is \$3,084.

## CAPITAL EQUIPMENT REPLACEMENT FUND – FUND 301

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

### **REVENUES**

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

### **EXPENDITURES**

There are no expenditures budgeted for FY 25/26.

### **ENDING FUND BALANCE**

The ending fund balance is \$15,582.

## FIVE-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

The capital program consists of a clear general summary of its contents; and a list of all capital improvements/projects that are proposed to be undertaken during the next five (5) fiscal years with an estimated cost of **\$27,300,000**. The plan may be revised and extended each year concerning capital improvements/projects still pending or in the process of construction or acquisition.

## CONCLUSION

The budget was prepared following the provisions of the City Charter, Section 5.02. The FY 25/26 Adopted Budget includes details and explanations of budgeted items and well as comparisons to actuals for FY 23/24 and to the original and amended budgets for FY 24/25. A copy of the budget is available to the media and on the city's website for examination by our citizens.

As we have stated before, our General Fund Reserve will only last with additional sustaining revenues added to the General Fund. Through ARPA, the city has been able to complete essential projects and try to conserve the spending of the General Fund Reserve. This is a **one-time** restoration that will **not sustain** the city in future years. We also cannot depend on the assessed values of the property in our city to continue to rise.

The Budget Committee continues to have discussions on revenue streams, implementation of these streams, and a plan for the future. The Council discussed many goals they want to accomplish, to provide the high level of service that the citizens of Belle Isle have come to expect. There needs to be an increase in **recurring revenues** to achieve, maintain, and sustain those goals. The FY 25/26 Proposed Budget included a millage rate increase from 4.4018 to 5.000 to replace the expenditure created by the Orange County Fire Service increase; however, the final millage adopted by City Council was 4.7845 which only partially covered the increase.

In closing, we want to thank the City Council for all your efforts and leadership, the Budget Committee members for their hard work, enthusiasm, and commitment to reviewing this budget, finance director Tracey Richardson for her exceptional institutional and financial knowledge, the City Staff who has displayed remarkable dedication and the Department Heads for their input and efforts with this budget.

Respectfully,

Rick J Rudometkin  
City Manager

# Mayor

Jason Carson

## City Council

Frank Vertolli District 1	Beth Lowell District 5
Holly Bobrowski District 2	Stan Smith District 6
Karl Shuck District 3	Jim Partin District 7
Bobby Lance District 4	

## City Officials

Rick Rudometkin  
City Manager

Yolanda Quiceno  
City Clerk

Tracey Richardson  
Finance Director

Travis Grimm  
Police Chief

Phil Price  
Public Works Director





## MISSION

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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

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

# City Profile

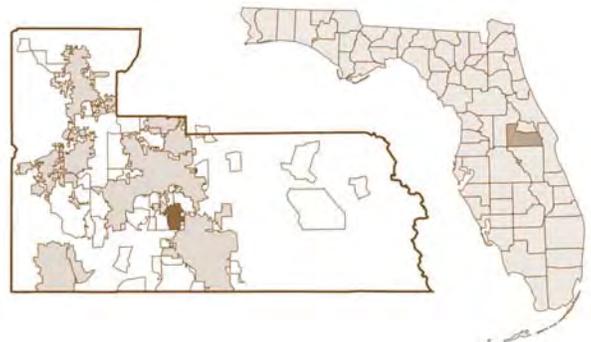
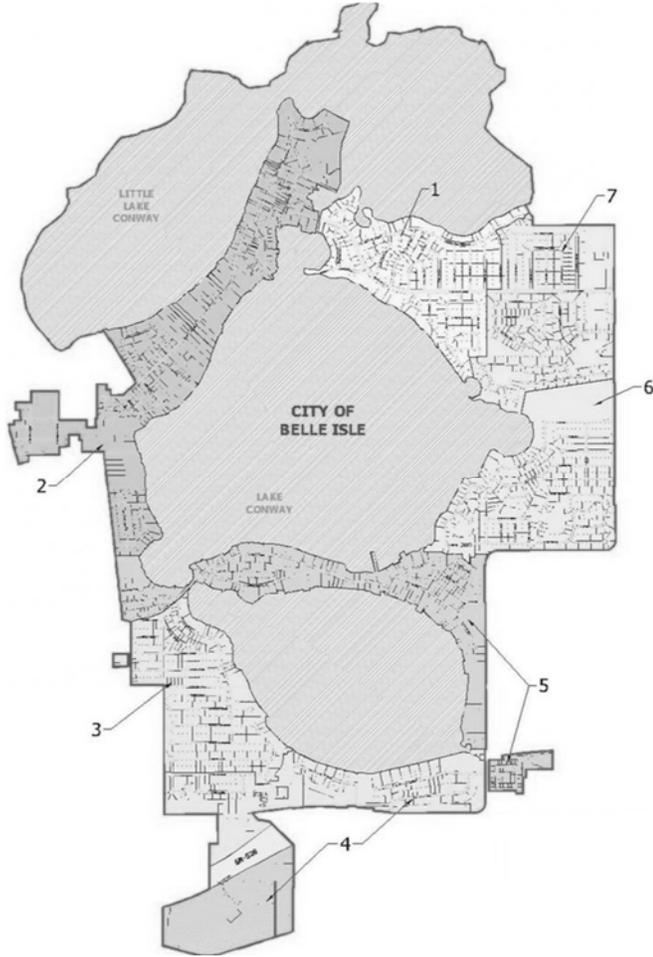
The City of Belle Isle is a residential community located in southeastern Orange County, in the heart of Central Florida and surrounding beautiful Lake Conway.

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

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

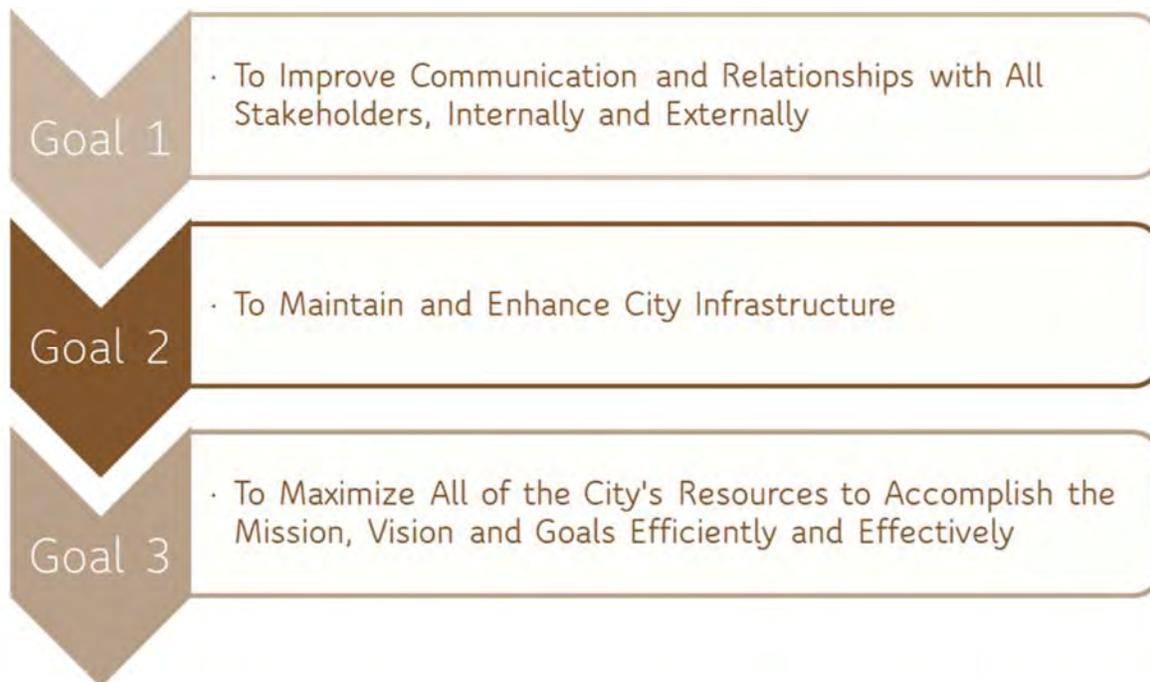
The City is 5.12 square miles in area with an estimated population of 7,239 based on the 2023 Official Population Estimate prepared by the University of Florida, Bureau of Economic & Business Research.

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



# Strategic Plan

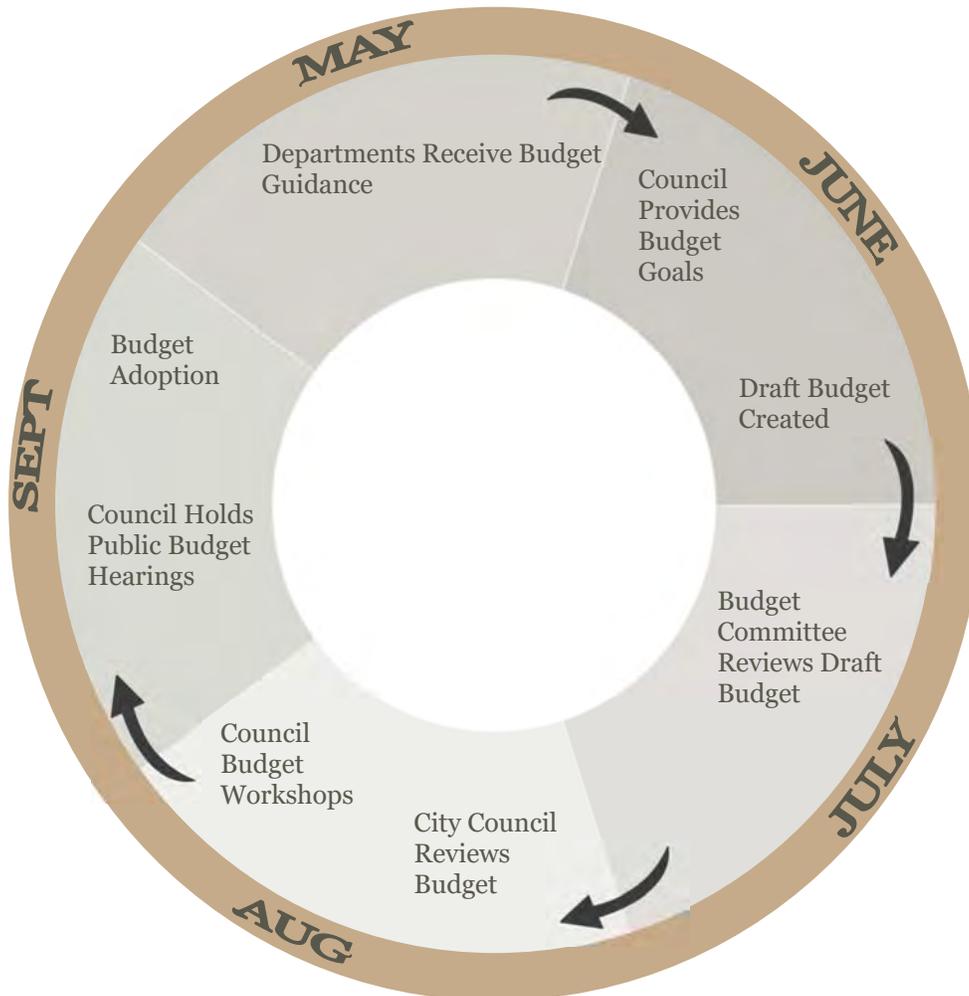
The City Council adopted a Strategic Plan in April 2020 under Resolution 20-05 which identified three (3) priority strategic goals to enhance the community.



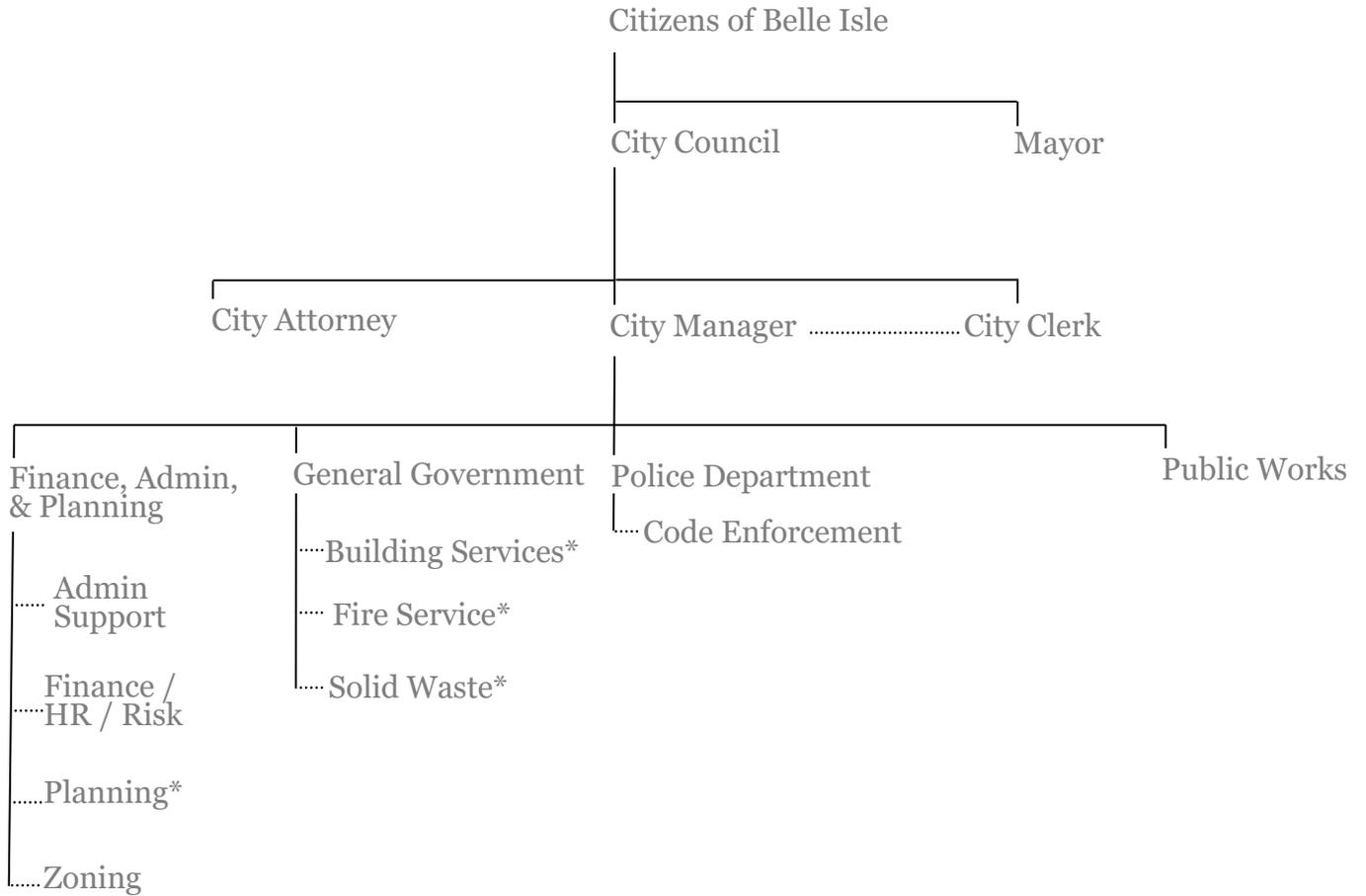
# Budget Process

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

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



# City Organizational Chart



\* Outsourced

# Fund Structure

## GENERAL FUND (001)

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

## TRANSPORTATION IMPACT FEE FUND (102)

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

## STORMWATER FUND (103)

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

## LAW ENFORCEMENT EDUCATION FUND (104)

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

## PARKS IMPACT FEE FUND (105)

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

## GENERAL GOVERNMENT IMPACT FEE FUND (106)

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

## 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.



CITY OF BELLE ISLE, FLORIDA • 2025-2026 ADOPTED BUDGET

# Section Two

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## BUDGET SUMMARY

BUDGET SUMMARY

ALL FUNDS

	General Fund (Fund 001)	Transportation Impact Fee (Fund 102)	Stormwater (Fund 103)	Law Enforcement Education (Fund 104)	Parks Impact Fee (Fund 105)	General Government Impact Fee (Fund 106)	Capital Equipment Replacement (Fund 301)	Grand Total
<b>Beginning Fund Balance</b>	<b>3,900,000</b>	<b>130,153</b>	<b>130,000</b>	<b>23,077</b>	<b>2,358</b>	<b>3,084</b>	<b>15,382</b>	<b>4,204,054</b>
<b>REVENUE</b>								
Ad Valorem Taxes	5,322,016	0	0	0	0	0	0	5,322,016
Local Option, Use, & Fuel Taxes	220,000	0	0	0	0	0	0	220,000
Utility and Services Taxes	276,500	0	0	0	0	0	0	276,500
Local Business Taxes	15,000	0	0	0	0	0	0	15,000
Permits, Fees, & Special Assessments	627,300	0	0	0	0	0	0	627,300
Intergovernmental Revenue	1,779,122	0	0	0	0	0	0	1,779,122
Charges for Services	977,041	0	466,011	0	0	0	0	1,443,052
Fines & Forfeitures	753,000	0	0	5,000	0	0	0	758,000
Interest & Other Earnings	10,000	500	0	100	0	0	200	10,800
Rents & Royalties	483,830	0	0	0	0	0	0	483,830
Other Miscellaneous Revenue	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>10,463,809</b>	<b>500</b>	<b>466,011</b>	<b>5,100</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>10,935,620</b>
<b>Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Beginning Fund Balance, Revenue, &amp; Transfers In</b>								
	<b>14,363,809</b>	<b>130,653</b>	<b>596,011</b>	<b>28,177</b>	<b>2,358</b>	<b>3,084</b>	<b>15,582</b>	<b>15,139,674</b>
<b>EXPENDITURES</b>								
General Government	1,757,201	0	0	0	0	0	0	1,757,201
Public Safety	7,378,241	0	0	20,000	0	0	0	7,398,241
Physical Environment	2,163,276	65,000	532,182	0	0	0	0	2,760,458
Debt Service	271,000	0	0	0	0	0	0	271,000
<b>TOTAL EXPENDITURES</b>	<b>11,569,718</b>	<b>65,000</b>	<b>532,182</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,186,900</b>
<b>Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>2,794,091</b>	<b>65,653</b>	<b>63,829</b>	<b>8,177</b>	<b>2,358</b>	<b>3,084</b>	<b>15,582</b>	<b>2,952,774</b>
<b>Total Expenditures, Transfers Out, &amp; Ending Fund Balance</b>								
	<b>14,363,809</b>	<b>130,653</b>	<b>596,011</b>	<b>28,177</b>	<b>2,358</b>	<b>3,084</b>	<b>15,582</b>	<b>15,139,674</b>

CHANGE IN FUND BALANCE

ALL FUNDS

	General Fund (Fund 001)	Transportation Impact Fee (Fund 102)	Stormwater (Fund 103)	Law Enforcement Education (Fund 104)	Parks Impact Fee (Fund 105)	General Government Impact Fee (Fund 106)	Capital Equipment Replacement (Fund 301)	Grand Total
<b>Projected Beginning Fund</b>								
Balance October 1, 2025	3,900,000	130,153	130,000	23,077	2,358	3,084	15,382	4,204,054
<b>Appropriation TO (FROM)</b>								
Fund Balance	(1,105,909)	(64,500)	(66,171)	(14,900)	0	0	200	(1,251,280)
<b>Projected Ending Fund</b>								
Balance September 30, 2026	<b>2,794,091</b>	<b>65,653</b>	<b>63,829</b>	<b>8,177</b>	<b>2,358</b>	<b>3,084</b>	<b>15,582</b>	<b>2,952,774</b>

Fund Balance Guidelines for the General Fund

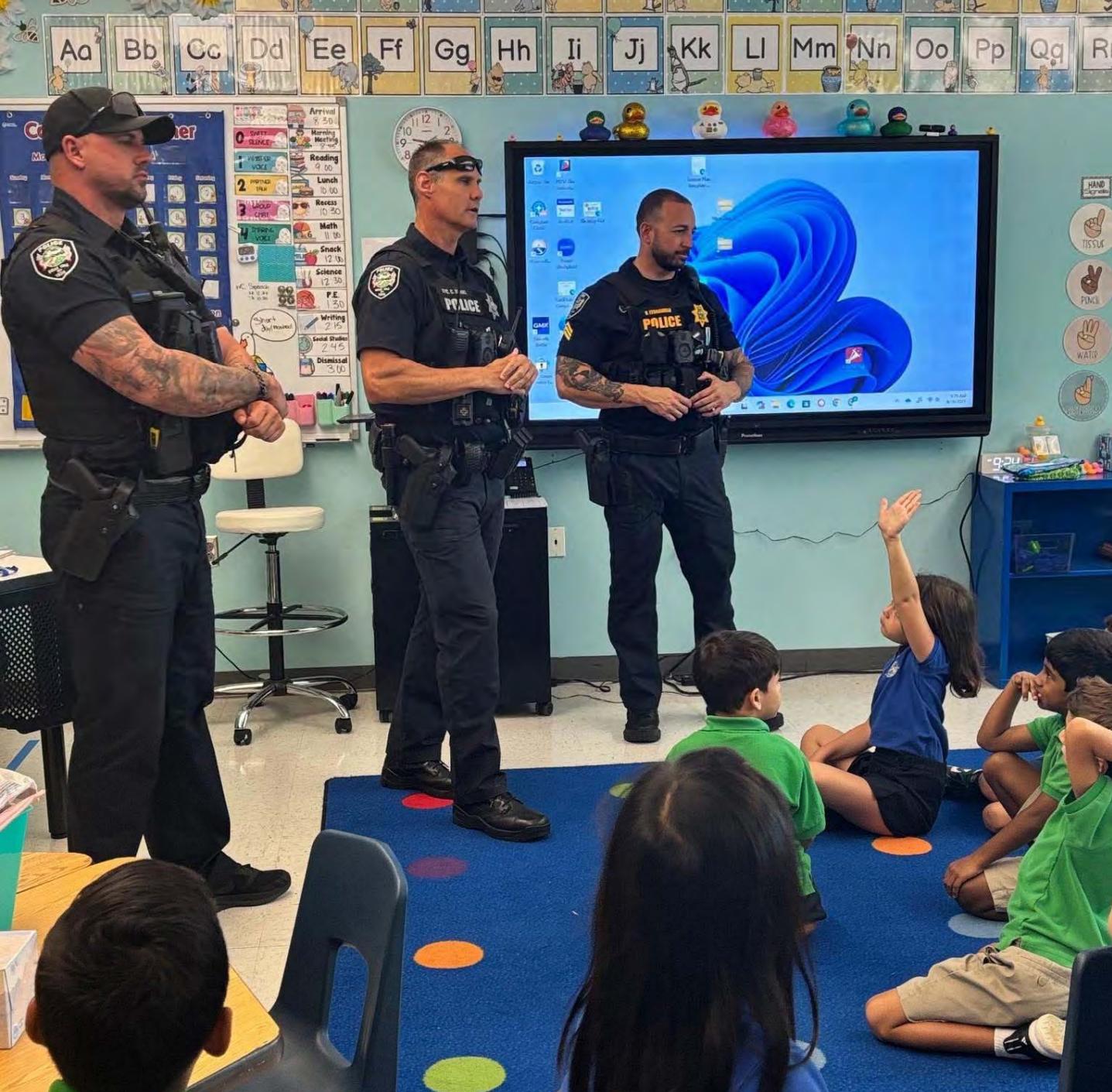
The Government Finance Officer's Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular fund operating revenues or regular general fund operating expenditures.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

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

FY 25/26 General Fund Budgeted Revenue:	\$ 10,463,809			
FY 25/26 General Fund Reserves Balance:	\$ 2,794,091	which is	26.7%	in Reserves
An Ending Reserves Balance of:	\$ 1,778,848	would be	17.0%	in Reserves
	\$ 2,092,762	would be	20.0%	in Reserves
	\$ 2,615,952	would be	25.0%	in Reserves

Fund Balance History (General Fund)

FYE	Total Revenue	Ending Fund Balance	% of Revenue in Reserves	
9/30/2025*	11,549,293	3,217,891	28%	* Amended Budget
9/30/2024	11,287,763	4,494,090	40%	
9/30/2023	10,415,101	3,691,219	35%	
9/30/2022	8,753,536	4,023,928	46%	
9/30/2021	7,297,116	3,198,256	44%	
9/30/2020	6,579,594	2,536,904	39%	
9/30/2019	7,410,022	2,371,023	32%	



CITY OF BELLE ISLE, FLORIDA • 2025-2026 ADOPTED BUDGET

# Section Three

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## GENERAL FUND

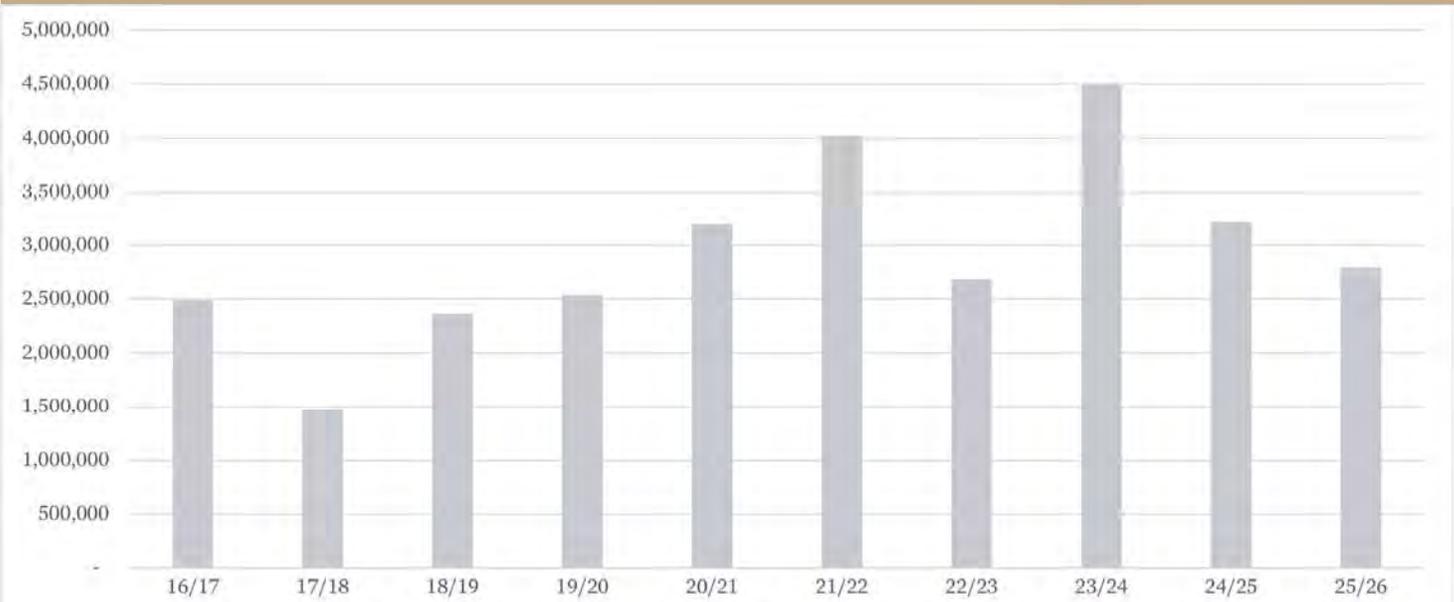
# Overview

## Fund 001 General Fund

The General Fund is the largest fund of the City of Belle Isle and serves as the primary operating fund. The General Fund accounts for all financial resources not accounted for and reported in another fund. For FY 25-26, the General Fund accounts for 95% of the total budget.

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

ENDING FUND BALANCE



# Revenues

## Fund 001 General Fund

### AD VALOREM TAX

The single largest source of revenue in the General Fund is from Ad Valorem Tax, commonly referred to as property taxes. For FY 25-26, Ad Valorem Tax revenue accounts for 51% of the total budgeted General Fund revenue.

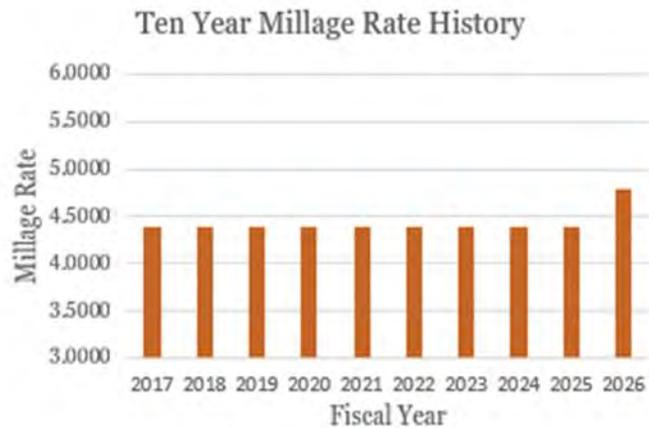
Ad Valorem Taxes are levies on the taxable value of real and personal property within the Belle Isle city limits. The amount of revenue received is based upon the taxable value of properties and the millage rate set annually by the City Council.

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

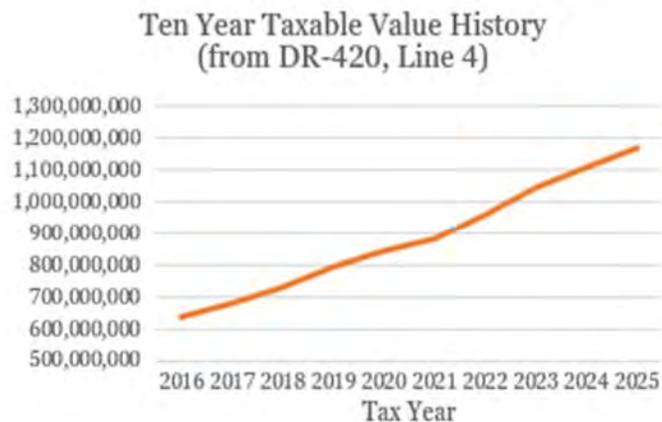
Each year during the budget process, the City must determine and set the millage rate. One mill is equal to \$1 of tax per \$1,000 of taxable assessed value. The rolled back rate is the millage rate that would yield the same amount of revenue as collected in the prior year. If the property values increased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

For FY 2025-2026, the rolled back rate was calculated at 4.1618 mills. City Council approved a millage rate of 4.7845, which represents a 14.96% increase over the rolled back rate.

Fiscal Year	Tax Year	Millage Rate
2017	2016	4.4018
2018	2017	4.4018
2019	2018	4.4018
2020	2019	4.4018
2021	2020	4.4018
2022	2021	4.4018
2023	2022	4.4018
2024	2023	4.4018
2025	2024	4.4018
2026	2025	4.7845



Tax Year	Gross Taxable Value (DR-420, Line 4)
2016	637,008,672
2017	684,329,205
2018	731,373,629
2019	794,985,303
2020	842,860,574
2021	881,194,409
2022	957,891,012
2023	1,045,718,431
2024	1,109,529,596
2025	1,170,889,682



# Revenues

## Fund 001 General Fund

### LOCAL OPTION, USE, & FUEL TAXES

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

### UTILITY AND SERVICES TAXES

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

Communication Services Tax is imposed on retail sales of telecommunications, video, direct-to-home satellite, and related services. This encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. Examples of services subject to the tax include, but are not limited to, local, long distance, and toll telephone; voice over Internet protocol telephone; video services; video streaming; direct-to-home satellite; mobile communications; and private line services.

### LOCAL BUSINESS TAXES

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

### PERMITS, FEES, & SPECIAL ASSESSMENTS

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

### INTERGOVERNMENTAL REVENUE

Intergovernmental Revenue includes State Shared Revenue, Half-Cent Sales Tax, grant revenue, FEMA, and ARPA.

### CHARGES FOR SERVICES

Charges for Services include the fees the City charges to provide solid waste service, SRO services to the Charter School, and marine patrol on Lake Conway. Solid waste fees are assessed against all residential developed real property located within the City boundaries and is collected as a non-ad valorem assessment on tax bills.

### FINES AND FORFEITURES

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

### INTEREST & OTHER EARNINGS

Interest & Other Earnings revenue includes bank and investment interest earned.

### RENTS & ROYALTIES

Rents & Royalties includes the collection of rent revenue from Cornerstone Charter.

### OTHER MISCELLANEOUS REVENUE

Miscellaneous Revenues are revenues that do not fall within the definition of any of the other revenue groups previously described.

REVENUE: DETAIL

GENERAL FUND (FUND 001)

Account ID	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>Beginning Fund Balance</b>		<b>3,691,219</b>	<b>3,462,964</b>	<b>4,494,090</b>	<b>3,900,000</b>	-13%
<b>REVENUE</b>						
<b>Ad Valorem Taxes</b>						
001-311-100	AD VALOREM TAX	4,474,955	4,639,731	4,639,731	5,322,016	15%
	<b>Total Ad Valorem Taxes</b>	<b>4,474,955</b>	<b>4,639,731</b>	<b>4,639,731</b>	<b>5,322,016</b>	15%
<b>Local Option, Use, &amp; Fuel Taxes</b>						
001-312-410	LOCAL OPTION GAS TAX	215,680	210,000	210,000	220,000	5%
	<b>Total Local Option, Use, &amp; Fuel Taxes</b>	<b>215,680</b>	<b>210,000</b>	<b>210,000</b>	<b>220,000</b>	5%
<b>Utility and Services Taxes</b>						
001-314-800	UTILITY SERVICE TAX - PROPANE	6,628	6,500	6,500	6,500	0%
001-315-000	COMMUNICATIONS SERVICES TAXES	221,885	200,000	200,000	270,000	35%
	<b>Total Utility and Services Taxes</b>	<b>228,513</b>	<b>206,500</b>	<b>206,500</b>	<b>276,500</b>	34%
<b>Local Business Taxes</b>						
001-316-000	BUSINESS TAX LICENSES	18,362	15,000	15,000	15,000	0%
	<b>Total Local Business Taxes</b>	<b>18,362</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	0%
<b>Permits, Fees, &amp; Special Assessments</b>						
001-322-000	BUILDING PERMITS	344,674	200,000	370,000	200,000	-46%
001-323-100	FRANCHISE FEE - ELECTRICITY	343,917	290,000	290,000	290,000	0%
001-323-700	FRANCHISE FEE - SOLID WASTE	99,614	90,000	90,000	95,000	6%
001-329-000	ZONING FEES	29,605	28,000	28,000	25,000	-11%
001-329-100	PERMITS - GARAGE SALE	535	300	300	300	0%
001-329-130	BOAT RAMPS - DECAL AND REG	4,200	2,000	2,000	2,000	0%
001-329-140	GOLF CART PERMITS	1,700	1,000	1,000	1,000	0%
001-329-510	LIEN SEARCH FEES	0	0	0	0	0
001-329-900	TREE REMOVAL	50	0	0	0	0
001-367-000	RENTAL LICENSES	14,325	17,000	17,000	14,000	-18%
	<b>Total Permits, Fees, &amp; Special Assessments</b>	<b>838,621</b>	<b>628,300</b>	<b>798,300</b>	<b>627,300</b>	-21%
<b>Intergovernmental Revenue</b>						
001-331-100	FEMA REIMBURSEMENT - FEDERAL	2,250	0	372,795	0	-100%
001-331-110	FEMA REIMBURSEMENT - STATE	250	0	0	0	0
001-331-120	FDOT TRAFFIC SIGNAL MAINT REIMBURSEMENT	7,820	8,854	8,854	9,122	3%
001-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	793,314	0	670,472	0	-100%
001-334-396	OJP BULLETPROOF VEST GRANT	844	0	0	0	0
001-334-560	FDLE JAG GRANT	92,846	0	0	0	0
001-335-120	STATE SHARED REVENUE	452,176	450,000	450,000	470,000	4%
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	98	0	0	0	0
001-335-180	HALF-CENT SALES TAX	1,337,139	1,200,000	1,200,000	1,300,000	8%
	<b>Total Intergovernmental Revenue</b>	<b>2,686,737</b>	<b>1,658,854</b>	<b>2,702,121</b>	<b>1,779,122</b>	-34%
<b>Charges for Services</b>						
001-337-200	SRO - CHARTER CONTRIBUTION	79,029	100,161	100,161	181,121	81%
001-341-900	QUALIFYING FEES	70	0	0	0	0
001-343-410	SOLID WASTE FEES - RESIDENTIAL	786,418	766,814	766,814	767,684	0%
001-347-400	SPECIAL EVENTS	9,245	0	0	0	0
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	221,743	0	170,191	0	-100%
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	28,120	31,765	31,765	28,236	-11%
	<b>Total Charges for Services</b>	<b>1,124,625</b>	<b>898,740</b>	<b>1,068,931</b>	<b>977,041</b>	-9%
<b>Fines and Forfeitures</b>						
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	195,528	80,000	80,000	150,000	88%
001-351-110	RED LIGHT CAMERAS	755,175	600,000	600,000	600,000	0%
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIOL	4,338	0	0	0	0
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	2,550	1,000	1,000	1,000	0%
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	4,631	0	0	2,000	0
	<b>Total Fines and Forfeitures</b>	<b>962,222</b>	<b>681,000</b>	<b>681,000</b>	<b>753,000</b>	11%

REVENUE: DETAIL

GENERAL FUND (FUND 001)

Account ID	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
	<b>Interest &amp; Other Earnings</b>					
001-361-100	INTEREST	70,774	1,000	1,000	10,000	900%
001-361-200	INTEREST - SBA	2,154	0	0	0	0
	<b>Total Interest &amp; Other Earnings</b>	<b>72,928</b>	<b>1,000</b>	<b>1,000</b>	<b>10,000</b>	
	<b>Rents &amp; Royalties</b>					
001-362-100	CHARTER SCHOOL RENT	467,417	467,416	467,416	483,830	4%
	<b>Total Rents &amp; Royalties</b>	<b>467,417</b>	<b>467,416</b>	<b>467,416</b>	<b>483,830</b>	
	<b>Other Miscellaneous Revenue</b>					
001-364-000	DISPOSITION OF FIXED ASSETS	5,139	0	0	0	0
001-366-000	CONTRIBUTIONS & DONATIONS	26,750	0	0	0	0
001-369-900	OTHER MISCELLANEOUS REVENUE	42,609	0	15,830	0	-100%
001-369-909	RED LIGHT CAMERA HEARING FEES	1,700	0	0	0	0
001-369-910	VACANT FORECLOSURE	400	0	0	0	0
001-384-000	LEASE PROCEEDS	121,106	0	743,464	0	-100%
	<b>Total Other Miscellaneous Revenue</b>	<b>197,704</b>	<b>0</b>	<b>759,294</b>	<b>0</b>	-100%
<b>Total Revenue</b>		<b>11,287,763</b>	<b>9,406,541</b>	<b>11,549,293</b>	<b>10,463,809</b>	-9%
<b>Transfers In</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Total Beginning Fund Balance, Revenue, &amp; Transfers In</b>		<b>14,978,982</b>	<b>12,869,505</b>	<b>16,043,383</b>	<b>14,363,809</b>	

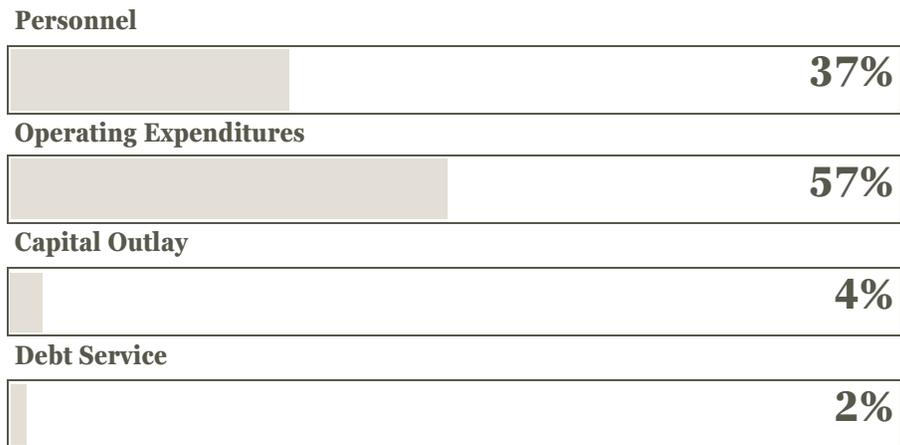
# Expenditures

Fund 001  
General Fund

The largest category of expenditures in the General Fund is in operating expenditures. For FY 25-26, operating expenditures account for 57% of total General Fund expenditures. The single largest operating expenditure line is Fire Protection which is budgeted at \$2,981,361 for FY 25-26. This is the cost the City pays to Orange County for providing fire rescue services in Belle Isle.

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

## EXPENDITURE CATEGORIES



EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>EXPENDITURES</b>						
<b>Legislative</b>						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	0	500	500	472	-6%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	138	500	500	472	-6%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	208	500	500	472	-6%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	42	500	500	472	-6%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	498	500	500	472	-6%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	498	500	500	472	-6%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	498	500	500	472	-6%
001-511-00-3150	ELECTION EXPENSE	8,650	25,000	25,000	30,000	20%
001-511-00-4000	TRAVEL & PER DIEM	730	3,500	3,500	3,500	0%
001-511-00-4100	COMMUNICATIONS SERVICES	6,294	7,500	7,500	7,500	0%
001-511-00-4900	OTHER CURRENT CHARGES	458	500	500	500	0%
001-511-00-5200	OFFICE & OPERATING SUPPLIES	257	500	500	500	0%
001-511-00-5400	MEMBERSHIPS, DUES, & CONF REGS	2,010	2,800	2,800	4,500	61%
	<b>Total Legislative</b>	<b>20,281</b>	<b>43,300</b>	<b>43,300</b>	<b>49,804</b>	<b>15%</b>
<b>Executive Mayor</b>						
001-512-00-2310	DENTAL & VISION INSURANCE	420	500	500	472	-6%
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS SERVICES	918	1,000	1,000	1,000	0%
001-512-00-4900	OTHER CURRENT CHARGES	0	500	500	500	0%
001-512-00-5400	MEMBERSHIPS, DUES, & CONF REGS	616	650	650	650	0%
	<b>Total Executive Mayor</b>	<b>1,953</b>	<b>3,150</b>	<b>3,150</b>	<b>3,122</b>	<b>-1%</b>
<b>Finance, Admin, &amp; Planning</b>						
001-513-00-1200	REGULAR SALARIES & WAGES	474,814	492,028	492,028	427,000	-13%
001-513-00-1220	LONGEVITY PAY	0	0	0	3,000	0
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	6,462	8,400	8,400	8,400	0%
001-513-00-1260	MOVING EXPENSE REIMBURSEMENT	20,000	0	0	0	0
001-513-00-1400	OVERTIME PAY	814	500	500	500	0%
001-513-00-1530	BILINGUAL PAY	0	1,950	1,950	1,300	-33%
001-513-00-2100	FICA/MEDICARE TAXES	37,293	38,470	38,470	33,675	-12%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	69,800	78,724	78,724	69,000	-12%
001-513-00-2300	HEALTH INSURANCE	65,385	77,000	77,000	87,000	13%
001-513-00-2310	DENTAL & VISION INSURANCE	2,844	4,800	4,800	4,500	-6%
001-513-00-2320	LIFE INSURANCE	2,039	2,400	2,400	2,000	-17%
001-513-00-2330	DISABILITY INSURANCE	5,184	5,800	5,800	5,000	-14%
001-513-00-3100	PROFESSIONAL SERVICES	19,146	28,000	28,000	35,000	25%
001-513-00-3400	PLANNING SERVICE	13,228	3,000	3,000	72,000	2300%
001-513-00-4000	TRAVEL & PER DIEM	1,830	2,500	2,500	2,500	0%
001-513-00-4410	RENTALS & LEASES - VEHICLES	255	7,200	7,200	7,200	0%
001-513-00-4420	RENTALS & LEASES - STORAGE UNIT	0	4,000	4,000	4,000	0%
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	1,914	800	800	800	0%
001-513-00-4700	PRINTING EXPENSES	127	200	200	200	0%
001-513-00-4710	CODIFICATION EXPENSES	2,517	6,500	6,500	6,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	2,732	500	500	500	0%
001-513-00-4910	LEGAL ADVERTISING	1,724	2,000	2,000	2,500	25%
001-513-00-5230	FUEL EXPENSE	152	500	500	500	0%
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	0	0	0	0	0
001-513-00-5400	MEMBERSHIPS, DUES, & CONF REGS	2,204	6,000	6,000	7,000	17%
001-513-00-5500	TRAINING	697	2,000	2,000	1,000	-50%
001-513-00-6417	CAPITAL - VEHICLES	29,505	0	0	0	0
001-513-00-7100	PRINCIPAL	3,313	0	0	0	0
001-513-00-7200	INTEREST	1,437	0	0	0	0
	<b>Total Finance, Admin, &amp; Planning</b>	<b>765,412</b>	<b>773,272</b>	<b>773,272</b>	<b>781,075</b>	<b>1%</b>
<b>General Government</b>						
001-519-00-3100	PROFESSIONAL SERVICES	3,960	0	3,200	55,000	1619%
001-519-00-3110	LEGAL SERVICES	177,319	160,000	160,000	190,000	19%
001-519-00-3120	ENGINEERING FEES	41,614	45,000	45,000	45,000	0%

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals	Original	Amended	Adopted	(from PFY
		2023-2024	Budget 2024-2025	Budget 2024-2025	Budget 2025-2026	Amended) % chg
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	14,420	12,000	12,000	12,000	0%
001-519-00-3200	AUDITING & ACCOUNTING	27,460	32,000	32,000	32,000	0%
001-519-00-3400	CONTRACTUAL SERVICES	109,275	45,000	61,622	41,500	-33%
001-519-00-3405	BUILDING PERMITS	298,901	160,000	296,000	160,000	-46%
001-519-00-3410	JANITORIAL SERVICES	2,472	3,000	3,000	3,000	0%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	4,805	5,000	5,000	6,000	20%
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	0	0	321,726	0	-100%
001-519-00-3420	LANDSCAPING SERVICES	11,213	0	27,573	0	-100%
001-519-00-3440	FIRE PROTECTION	2,088,195	2,822,111	2,822,111	2,981,361	6%
001-519-00-4100	COMMUNICATIONS SERVICES	11,488	12,000	12,000	13,000	8%
001-519-00-4200	POSTAGE & FREIGHT	3,240	4,700	4,700	4,700	0%
001-519-00-4300	UTILITY/ELECTRIC/WATER	8,269	10,000	10,000	10,000	0%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	809,680	812,000	812,000	812,000	0%
001-519-00-4500	INSURANCE	232,968	250,000	250,000	200,000	-20%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	15,971	5,000	21,428	5,000	-77%
001-519-00-4700	PRINTING & SHREDDING	10,938	14,500	14,500	14,500	0%
001-519-00-4800	SPECIAL EVENTS	28,559	80,000	80,000	25,000	-69%
001-519-00-4810	TREE BOARD PROMOTIONS & EVENTS	0	6,000	6,000	6,000	0%
001-519-00-4820	SOLID WASTE COMMITTEE PROMOTIONS & EVENTS	0	1,500	1,500	1,500	0%
001-519-00-4900	OTHER CURRENT CHARGES	2,047	5,000	5,000	2,500	-50%
001-519-00-4910	LEGAL ADVERTISING	4,228	5,000	5,000	5,000	0%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	9,610	10,000	21,769	14,000	-36%
001-519-00-5400	MEMBERSHIPS, DUES, & CONF REGS	2,385	3,000	3,000	4,000	33%
001-519-00-6210	CIP - CITY HALL IMPROVEMENTS	0	0	0	30,000	0
001-519-00-6300	CIP - INFRASTRUCTURE	5,896	0	0	0	0
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,800	3,000	3,000	3,500	17%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	0	60,000	60,000	40,000	-33%
	<b>Total General Government</b>	<b>3,926,714</b>	<b>4,565,811</b>	<b>5,099,129</b>	<b>4,716,561</b>	<b>-8%</b>
	<b>Police</b>					
001-521-00-1200	REGULAR SALARIES & WAGES	1,749,845	1,822,955	1,822,955	1,945,000	7%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	50,530	62,000	62,000	64,750	4%
001-521-00-1215	HOLIDAY PAY	59,873	60,000	60,000	66,000	10%
001-521-00-1220	LONGEVITY PAY	7,750	8,000	8,000	11,750	47%
001-521-00-1400	OVERTIME PAY	10,413	25,000	31,857	25,000	-22%
001-521-00-1500	INCENTIVE PAY	17,935	20,000	20,000	20,000	0%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	206,514	0	163,921	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	29,200	33,600	33,600	33,600	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	17,423	24,204	24,204	27,140	12%
001-521-00-1530	BILINGUAL PAY	3,625	4,550	4,550	3,900	-14%
001-521-00-2100	FICA/MEDICARE TAXES	161,838	157,614	170,679	168,540	-1%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	339,123	358,980	358,980	383,000	7%
001-521-00-2300	HEALTH INSURANCE	288,453	338,000	338,000	425,000	26%
001-521-00-2310	DENTAL & VISION INSURANCE	8,353	17,000	17,000	18,000	6%
001-521-00-2320	LIFE INSURANCE	8,277	8,900	8,900	9,500	7%
001-521-00-2330	DISABILITY INSURANCE	21,552	24,000	24,000	25,500	6%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	61,760	153,000	72,853	172,000	136%
001-521-00-3105	OTHER PROFESSIONAL SERVICES	7,500	0	5,250	0	-100%
001-521-00-3110	LEGAL SERVICES	8,940	10,000	10,000	15,000	50%
001-521-00-3120	NEW HIRE EXPENSES	1,696	3,000	3,000	2,000	-33%
001-521-00-3400	CONTRACTUAL SERVICES	0	0	0	6,000	0
001-521-00-3405	RED LIGHT CAMERA FEES	298,855	336,000	336,000	336,000	0%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	53,500	53,500	53,500	0%
001-521-00-3410	JANITORIAL SERVICES	2,748	3,000	3,000	3,000	0%
001-521-00-4000	TRAVEL & PER DIEM	6,952	7,000	7,000	7,500	7%
001-521-00-4100	COMMUNICATIONS SERVICES	26,396	30,000	30,000	30,000	0%
001-521-00-4110	DISPATCH SERVICE	53,131	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	369	2,000	2,000	2,000	0%
001-521-00-4300	UTILITY/ELECTRIC/WATER	4,822	5,500	5,500	6,000	9%
001-521-00-4410	RENTALS & LEASES - VEHICLES	30,352	250,000	133,872	259,600	94%
001-521-00-4420	RENTALS & LEASES - STORAGE UNIT	0	1,500	1,500	1,500	0%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	5,528	5,000	6,342	5,000	-21%

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	15,473	15,000	19,155	15,000	-22%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	3,465	5,000	5,000	5,000	0%
001-521-00-4700	PRINTING EXPENSES	3,707	4,500	4,500	4,500	0%
001-521-00-4800	COMMUNITY PROMOTIONS	2,740	5,000	5,725	5,000	-13%
001-521-00-4900	OTHER CURRENT CHARGES	3,716	1,500	1,500	2,500	67%
001-521-00-4910	LEGAL ADVERTISING	0	500	500	500	0%
001-521-00-4920	MARINE EXPENSES	7,100	10,000	9,175	12,500	36%
001-521-00-4925	POLICE K-9 EXPENSES	0	0	25,000	1,000	-96%
001-521-00-5200	OFFICE & OPERATING SUPPLIES	7,825	10,000	15,740	10,000	-36%
001-521-00-5205	COMPUTER AND SOFTWARE	1,581	12,000	12,000	10,100	-16%
001-521-00-5210	UNIFORMS	17,133	15,000	17,205	19,500	13%
001-521-00-5230	FUEL EXPENSE	76,627	80,000	80,000	80,000	0%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	1,545	9,000	9,000	9,000	0%
001-521-00-5245	RADIOS	2,126	13,000	4,160	12,500	200%
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	57,124	0	250	1,500	500%
001-521-00-5400	MEMBERSHIPS, DUES, & CONF REGS	847	1,500	1,500	2,000	33%
001-521-00-5500	TRAINING	6,139	7,500	7,250	7,500	3%
001-521-00-6305	CIP - POLICE DEPT BOAT DOCK	0	0	166,838	0	-100%
001-521-00-6400	CAPITAL - EQUIPMENT	26,587	0	165,302	0	-100%
001-521-00-6417	CAPITAL - VEHICLES	141,525	0	578,162	0	-100%
001-521-00-7100	PRINCIPAL	258,346	0	160,302	0	-100%
001-521-00-7200	INTEREST	54,775	0	39,073	0	-100%
	<b>Total Police</b>	<b>4,178,135</b>	<b>4,086,803</b>	<b>5,218,800</b>	<b>4,396,880</b>	-16%
	<b>Public Works</b>					
001-541-00-1200	REGULAR SALARIES & WAGES	210,976	234,209	234,209	237,000	1%
001-541-00-1220	LONGEVITY PAY	0	0	0	750	0
001-541-00-1400	OVERTIME PAY	0	500	500	500	0%
001-541-00-1530	BILINGUAL PAY	0	0	0	650	0
001-541-00-2100	FICA/MEDICARE TAXES	15,384	17,955	17,955	18,226	2%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	30,283	37,473	37,473	38,000	1%
001-541-00-2300	HEALTH INSURANCE	44,374	69,000	69,000	78,100	13%
001-541-00-2310	DENTAL & VISION INSURANCE	1,379	3,400	3,400	3,000	-12%
001-541-00-2320	LIFE INSURANCE	897	1,200	1,200	1,200	0%
001-541-00-2330	DISABILITY INSURANCE	2,555	3,500	3,500	3,500	0%
001-541-00-3100	PROFESSIONAL SERVICES	0	500	500	500	0%
001-541-00-3140	TEMPORARY LABOR	0	1,000	1,000	1,000	0%
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	6,785	13,000	13,000	10,000	-23%
001-541-00-3400	CONTRACTUAL SERVICES	38,080	12,000	12,000	15,000	25%
001-541-00-3420	LANDSCAPING SERVICES	28,800	55,000	55,000	55,000	0%
001-541-00-4000	TRAVEL & PER DIEM	0	1,000	1,000	1,000	0%
001-541-00-4100	COMMUNICATIONS SERVICES	6,211	6,500	6,500	7,500	15%
001-541-00-4300	UTILITY/ELECTRIC/WATER	101,918	120,000	120,000	120,000	0%
001-541-00-4410	RENTALS & LEASES - VEHICLES	11,075	42,000	23,467	42,000	79%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	0	5,000	5,000	2,500	-50%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	10,883	25,000	25,000	15,000	-40%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	35,739	18,000	18,000	18,000	0%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	23,085	45,000	45,000	25,000	-44%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	620	2,500	2,500	1,500	-40%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	31,223	45,000	48,900	35,000	-28%
001-541-00-4690	URBAN FORESTRY	115,072	125,000	125,000	125,000	0%
001-541-00-4700	PRINTING EXPENSES	2,544	3,000	3,000	3,000	0%
001-541-00-4900	OTHER CURRENT CHARGES	25	100	100	100	0%
001-541-00-5200	OFFICE & OPERATING SUPPLIES	4,881	12,000	12,000	6,000	-50%
001-541-00-5210	UNIFORMS	1,869	3,600	3,600	1,500	-58%
001-541-00-5220	PROTECTIVE CLOTHING	339	2,000	2,000	1,000	-50%
001-541-00-5230	FUEL EXPENSE	12,239	15,000	15,000	12,000	-20%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	3,782	7,500	7,500	4,500	-40%
001-541-00-5250	COLLEGE TUITION REIMBURSEMENT	0	0	0	0	0
001-541-00-5400	MEMBERSHIPS, DUES, & CONF REGS	234	1,500	1,500	750	-50%
001-541-00-5500	TRAINING	0	6,000	6,000	2,500	-58%
001-541-00-6320	CIP - RESURFACING & CURBING	15,690	0	0	300,000	0

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
001-541-00-6330	CIP - SIDEWALKS	626,363	250,000	432,004	50,000	-88%
001-541-00-6335	CIP - NELA BRIDGE IMPROVEMENTS	0	0	0	15,000	0
001-541-00-6375	CIP - FENCING	5,450	0	0	0	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	20,000	20,000	70,000	250%
001-541-00-6420	CIP - TRAFFIC CALMING	0	0	13,500	30,000	122%
001-541-00-6430	CAPITAL - EQUIPMENT	30,274	15,000	15,000	0	-100%
001-541-00-7100	PRINCIPAL	8,532	0	10,383	0	-100%
001-541-00-7200	INTEREST	10,001	0	8,150	0	-100%
	<b>Total Public Works</b>	<b>1,437,561</b>	<b>1,219,437</b>	<b>1,418,841</b>	<b>1,351,276</b>	-5%
	<b>Non-Departmental</b>					
001-584-00-7100	PRINCIPAL	101,881	214,000	219,000	221,000	1%
001-584-00-7200	INTEREST	52,955	50,000	50,000	50,000	0%
	<b>Total Non-Departmental</b>	<b>154,836</b>	<b>264,000</b>	<b>269,000</b>	<b>271,000</b>	1%
	<b>Total Expenditures</b>	<b>10,484,892</b>	<b>10,955,773</b>	<b>12,825,492</b>	<b>11,569,718</b>	-10%
	<b>Transfers</b>					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	0	0
	<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
	<b>Ending Fund Balance</b>	<b>4,494,090</b>	<b>1,913,732</b>	<b>3,217,891</b>	<b>2,794,091</b>	-13%
<b>Total Expenditures, Transfers Out, &amp; Ending Fund Balance</b>		<b>14,978,982</b>	<b>12,869,505</b>	<b>16,043,383</b>	<b>14,363,809</b>	



## Legislative

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

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>511 - LEGISLATIVE</b>						
<b><u>EXPENDITURES</u></b>						
<b>PERSONNEL</b>						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	0	500	500	472	-6%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	138	500	500	472	-6%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	208	500	500	472	-6%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	42	500	500	472	-6%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	498	500	500	472	-6%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	498	500	500	472	-6%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	498	500	500	472	-6%
	<b>Total Personnel</b>	<b>1,882</b>	<b>3,500</b>	<b>3,500</b>	<b>3,304</b>	<b>-6%</b>
<b>OPERATING EXPENDITURES</b>						
001-511-00-3150	ELECTION EXPENSE	8,650	25,000	25,000	30,000	20%
001-511-00-4000	TRAVEL & PER DIEM	730	3,500	3,500	3,500	0%
001-511-00-4100	COMMUNICATIONS SERVICES	6,294	7,500	7,500	7,500	0%
001-511-00-4900	OTHER CURRENT CHARGES	458	500	500	500	0%
001-511-00-5200	OFFICE & OPERATING SUPPLIES	257	500	500	500	0%
001-511-00-5400	MEMBERSHIPS, DUES, & CONF REGS	2,010	2,800	2,800	4,500	61%
	<b>Total Operating Expenditures</b>	<b>18,399</b>	<b>39,800</b>	<b>39,800</b>	<b>46,500</b>	<b>17%</b>
<b>Total Legislative Expenditures</b>		<b>20,281</b>	<b>43,300</b>	<b>43,300</b>	<b>49,804</b>	<b>15%</b>



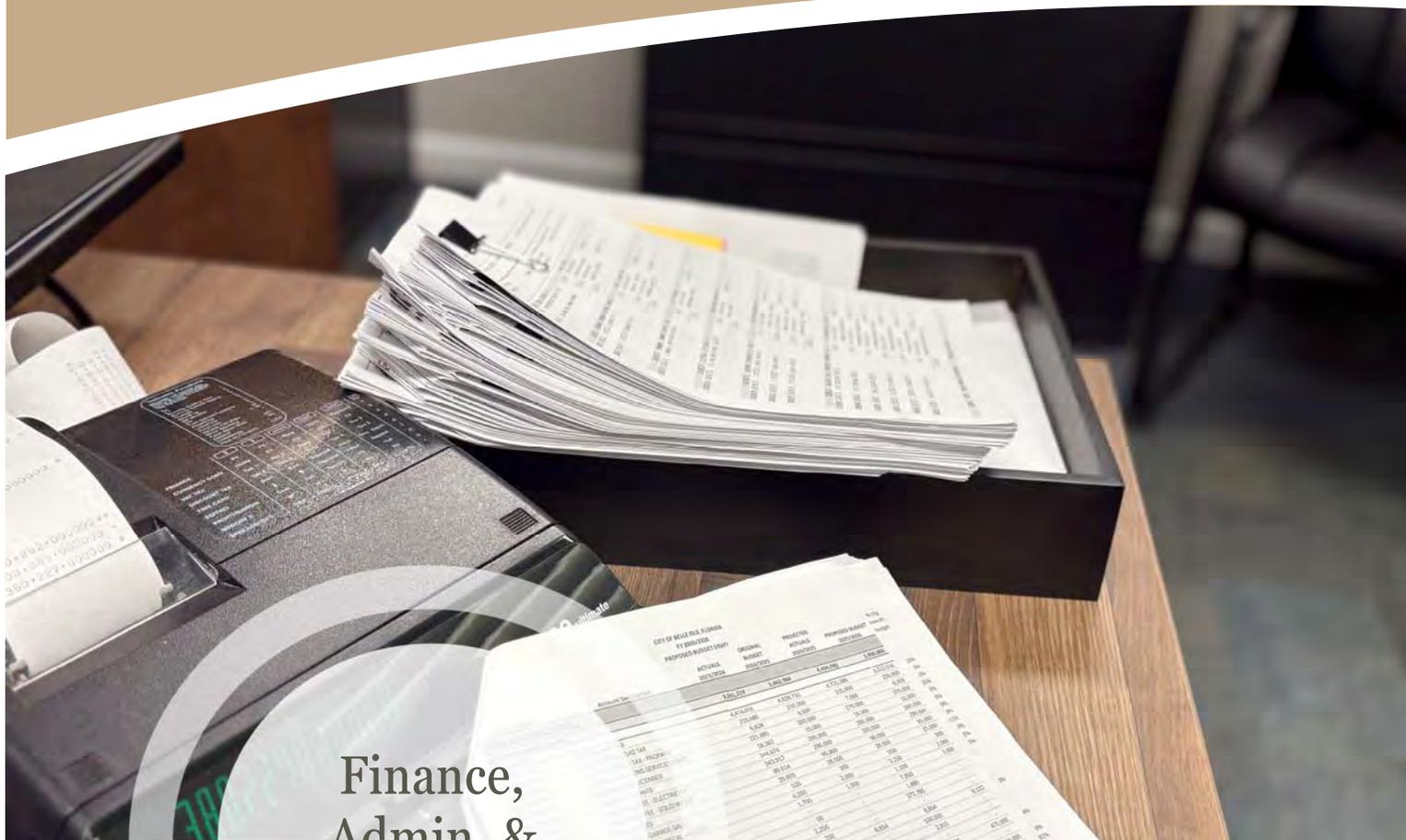
## Executive Mayor

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

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>512 - EXECUTIVE MAYOR</b>						
<b><u>EXPENDITURES</u></b>						
<b>PERSONNEL</b>						
001-512-00-2310	DENTAL & VISION INSURANCE	420	500	500	472	-6%
	<b>Total Personnel</b>	420	500	500	472	-6%
<b>OPERATING EXPENDITURES</b>						
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS SERVICES	918	1,000	1,000	1,000	0%
001-512-00-4900	OTHER CURRENT CHARGES	0	500	500	500	0%
001-512-00-5400	MEMBERSHIPS, DUES, & CONF REGS	616	650	650	650	0%
	<b>Total Operating Expenditures</b>	1,534	2,650	2,650	2,650	0%
<b>Total Executive Mayor Expenditures</b>		<b>1,953</b>	<b>3,150</b>	<b>3,150</b>	<b>3,122</b>	-1%



## Finance, Admin, & Planning

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

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>513 - FINANCE, ADMIN, &amp; PLANNING</b>						
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
001-513-00-1200	REGULAR SALARIES & WAGES	474,814	492,028	492,028	427,000	-13%
001-513-00-1220	LONGEVITY PAY	0	0	0	3,000	0
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	6,462	8,400	8,400	8,400	0%
001-513-00-1260	MOVING EXPENSE REIMBURSEMENT	20,000	0	0	0	0
001-513-00-1400	OVERTIME PAY	814	500	500	500	0%
001-513-00-1530	BILINGUAL PAY	0	1,950	1,950	1,300	-33%
001-513-00-2100	FICA/MEDICARE TAXES	37,293	38,470	38,470	33,675	-12%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	69,800	78,724	78,724	69,000	-12%
001-513-00-2300	HEALTH INSURANCE	65,385	77,000	77,000	87,000	13%
001-513-00-2310	DENTAL & VISION INSURANCE	2,844	4,800	4,800	4,500	-6%
001-513-00-2320	LIFE INSURANCE	2,039	2,400	2,400	2,000	-17%
001-513-00-2330	DISABILITY INSURANCE	5,184	5,800	5,800	5,000	-14%
	<b>Total Personnel</b>	<b>684,633</b>	<b>710,072</b>	<b>710,072</b>	<b>641,375</b>	<b>-10%</b>
<b>OPERATING EXPENDITURES</b>						
001-513-00-3100	PROFESSIONAL SERVICES	19,146	28,000	28,000	35,000	25%
001-513-00-3400	PLANNING SERVICE	13,228	3,000	3,000	72,000	2300%
001-513-00-4000	TRAVEL & PER DIEM	1,830	2,500	2,500	2,500	0%
001-513-00-4410	RENTALS & LEASES - VEHICLES	255	7,200	7,200	7,200	0%
001-513-00-4420	RENTALS & LEASES - STORAGE UNIT	0	4,000	4,000	4,000	0%
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	1,914	800	800	800	0%
001-513-00-4700	PRINTING EXPENSES	127	200	200	200	0%
001-513-00-4710	CODIFICATION EXPENSES	2,517	6,500	6,500	6,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	2,732	500	500	500	0%
001-513-00-4910	LEGAL ADVERTISING	1,724	2,000	2,000	2,500	25%
001-513-00-5230	FUEL EXPENSE	152	500	500	500	0%
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	0	0	0	0	0
001-513-00-5400	MEMBERSHIPS, DUES, & CONF REGS	2,204	6,000	6,000	7,000	17%
001-513-00-5500	TRAINING	697	2,000	2,000	1,000	-50%
	<b>Total Operating Expenditures</b>	<b>46,524</b>	<b>63,200</b>	<b>63,200</b>	<b>139,700</b>	<b>121%</b>
<b>CAPITAL OUTLAY</b>						
001-513-00-6417	CAPITAL - VEHICLES	29,505	0	0	0	0
	<b>Total Capital Outlay</b>	<b>29,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>						
001-513-00-7100	PRINCIPAL	3,313	0	0	0	0
001-513-00-7200	INTEREST	1,437	0	0	0	0
	<b>Total Debt Service</b>	<b>4,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Finance, Admin, &amp; Planning Expenditures</b>		<b>765,412</b>	<b>773,272</b>	<b>773,272</b>	<b>781,075</b>	<b>1%</b>



## General Government

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

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>519 - GENERAL GOVERNMENT</b>						
<b>EXPENDITURES</b>						
<b>OPERATING EXPENDITURES</b>						
001-519-00-3100	PROFESSIONAL SERVICES	3,960	0	3,200	55,000	1619%
001-519-00-3110	LEGAL SERVICES	177,319	160,000	160,000	190,000	19%
001-519-00-3120	ENGINEERING FEES	41,614	45,000	45,000	45,000	0%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	14,420	12,000	12,000	12,000	0%
001-519-00-3200	ACCOUNTING & AUDITING	27,460	32,000	32,000	32,000	0%
001-519-00-3400	CONTRACTUAL SERVICES	109,275	45,000	61,622	41,500	-33%
001-519-00-3405	BUILDING PERMITS	298,901	160,000	296,000	160,000	-46%
001-519-00-3410	JANITORIAL SERVICES	2,472	3,000	3,000	3,000	0%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	4,805	5,000	5,000	6,000	20%
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	0	0	321,726	0	-100%
001-519-00-3420	LANDSCAPING SERVICES	11,213	0	27,573	0	-100%
001-519-00-3440	FIRE PROTECTION	2,088,195	2,822,111	2,822,111	2,981,361	6%
001-519-00-4100	COMMUNICATIONS SERVICES	11,488	12,000	12,000	13,000	8%
001-519-00-4200	POSTAGE & FREIGHT	3,240	4,700	4,700	4,700	0%
001-519-00-4300	UTILITY/ELECTRIC/WATER	8,269	10,000	10,000	10,000	0%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	809,680	812,000	812,000	812,000	0%
001-519-00-4500	INSURANCE	232,968	250,000	250,000	200,000	-20%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	15,971	5,000	21,428	5,000	-77%
001-519-00-4700	PRINTING & SHREDDING	10,938	14,500	14,500	14,500	0%
001-519-00-4800	SPECIAL EVENTS	28,559	80,000	80,000	25,000	-69%
001-519-00-4810	TREE BOARD PROMOTIONS & EVENTS	0	6,000	6,000	6,000	0%
001-519-00-4820	SOLID WASTE COMMITTEE PROMOTIONS & EVENTS	0	1,500	1,500	1,500	0%
001-519-00-4900	OTHER CURRENT CHARGES	2,047	5,000	5,000	2,500	-50%
001-519-00-4910	LEGAL ADVERTISING	4,228	5,000	5,000	5,000	0%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	9,610	10,000	21,769	14,000	-36%
001-519-00-5400	MEMBERSHIPS, DUES, & CONF REGS	2,385	3,000	3,000	4,000	33%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,800	3,000	3,000	3,500	17%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	0	60,000	60,000	40,000	-33%
<b>Total Operating Expenditures</b>		<b>3,920,818</b>	<b>4,565,811</b>	<b>5,099,129</b>	<b>4,686,561</b>	<b>-8%</b>
<b>CAPITAL OUTLAY</b>						
001-519-00-6210	CIP - CITY HALL IMPROVEMENTS	0	0	0	30,000	0
001-519-00-6300	CIP - INFRASTRUCTURE	5,896	0	0	0	0
<b>Total Capital Outlay</b>		<b>5,896</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>
<b>Total General Government Expenditures</b>		<b>3,926,714</b>	<b>4,565,811</b>	<b>5,099,129</b>	<b>4,716,561</b>	<b>-8%</b>



## Police Department

It is the mission of the Belle Isle Police Department to protect the lives and property of the citizens they serve. They promote public safety through service, integrity and professionalism and in partnership with the community and other governmental agencies to prevent and deter crime, enhance the safety of the traveling public through education and enforcement, safeguard property and protect individual rights and improve the quality of life of those the department is entrusted to serve. They maintain public order and the enforcement of Federal, State and Local Laws and Ordinances.

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>521 - POLICE DEPARTMENT</b>						
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
001-521-00-1200	REGULAR SALARIES & WAGES	1,749,845	1,822,955	1,822,955	1,945,000	7%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	50,530	62,000	62,000	64,750	4%
001-521-00-1215	HOLIDAY PAY	59,873	60,000	60,000	66,000	10%
001-521-00-1220	LONGEVITY PAY	7,750	8,000	8,000	11,750	47%
001-521-00-1400	OVERTIME PAY	10,413	25,000	31,857	25,000	-22%
001-521-00-1500	INCENTIVE PAY	17,935	20,000	20,000	20,000	0%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	206,514	0	163,921	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	29,200	33,600	33,600	33,600	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	17,423	24,204	24,204	27,140	12%
001-521-00-1530	BILINGUAL PAY	3,625	4,550	4,550	3,900	-14%
001-521-00-2100	FICA/MEDICARE TAXES	161,838	157,614	170,679	168,540	-1%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	339,123	358,980	358,980	383,000	7%
001-521-00-2300	HEALTH INSURANCE	288,453	338,000	338,000	425,000	26%
001-521-00-2310	DENTAL & VISION INSURANCE	8,353	17,000	17,000	18,000	6%
001-521-00-2320	LIFE INSURANCE	8,277	8,900	8,900	9,500	7%
001-521-00-2330	DISABILITY INSURANCE	21,552	24,000	24,000	25,500	6%
	<b>Total Personnel</b>	<b>2,980,703</b>	<b>2,964,803</b>	<b>3,148,646</b>	<b>3,226,680</b>	<b>2%</b>
<b>OPERATING EXPENDITURES</b>						
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	61,760	153,000	72,853	172,000	136%
001-521-00-3105	OTHER PROFESSIONAL SERVICES	7,500	0	5,250	0	-100%
001-521-00-3110	LEGAL SERVICES	8,940	10,000	10,000	15,000	50%
001-521-00-3120	NEW HIRE EXPENSES	1,696	3,000	3,000	2,000	-33%
001-521-00-3400	CONTRACTUAL SERVICES	0	0	0	6,000	0
001-521-00-3405	RED LIGHT CAMERA FEES	298,855	336,000	336,000	336,000	0%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	53,500	53,500	53,500	0%
001-521-00-3410	JANITORIAL SERVICES	2,748	3,000	3,000	3,000	0%
001-521-00-4000	TRAVEL & PER DIEM	6,952	7,000	7,000	7,500	7%
001-521-00-4100	COMMUNICATIONS SERVICES	26,396	30,000	30,000	30,000	0%
001-521-00-4110	DISPATCH SERVICE	53,131	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	369	2,000	2,000	2,000	0%
001-521-00-4300	UTILITY/ELECTRIC/WATER	4,822	5,500	5,500	6,000	9%
001-521-00-4410	RENTALS & LEASES - VEHICLES	30,352	250,000	133,872	259,600	94%
001-521-00-4420	RENTALS & LEASES - STORAGE UNIT	0	1,500	1,500	1,500	0%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	5,528	5,000	6,342	5,000	-21%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	15,473	15,000	19,155	15,000	-22%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	3,465	5,000	5,000	5,000	0%
001-521-00-4700	PRINTING EXPENSES	3,707	4,500	4,500	4,500	0%
001-521-00-4800	COMMUNITY PROMOTIONS	2,740	5,000	5,725	5,000	-13%
001-521-00-4900	OTHER CURRENT CHARGES	3,716	1,500	1,500	2,500	67%
001-521-00-4910	LEGAL ADVERTISING	0	500	500	500	0%
001-521-00-4920	MARINE EXPENSES	7,100	10,000	9,175	12,500	36%
001-521-00-4925	POLICE K-9 EXPENSES	0	0	25,000	1,000	-96%
001-521-00-5200	OFFICE & OPERATING SUPPLIES	7,825	10,000	15,740	10,000	-36%
001-521-00-5205	COMPUTER AND SOFTWARE	1,581	12,000	12,000	10,100	-16%
001-521-00-5210	UNIFORMS	17,133	15,000	17,205	19,500	13%
001-521-00-5230	FUEL EXPENSE	76,627	80,000	80,000	80,000	0%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	1,545	9,000	9,000	9,000	0%
001-521-00-5245	RADIOS	2,126	13,000	4,160	12,500	200%
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	57,124	0	250	1,500	500%
001-521-00-5400	MEMBERSHIPS, DUES, & CONF REGS	847	1,500	1,500	2,000	33%
001-521-00-5500	TRAINING	6,139	7,500	7,250	7,500	3%
	<b>Total Operating Expenditures</b>	<b>716,198</b>	<b>1,122,000</b>	<b>960,477</b>	<b>1,170,200</b>	<b>22%</b>
<b>CAPITAL OUTLAY</b>						
001-521-00-6305	CIP - POLICE DEPT BOAT DOCK	0	0	166,838	0	-100%
001-521-00-6400	CAPITAL - EQUIPMENT	26,587	0	165,302	0	-100%

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

<b>Account Id</b>	<b>Account Description</b>	<b>Actuals 2023-2024</b>	<b>Original Budget 2024-2025</b>	<b>Amended Budget 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>(from PFY Amended) % chg</b>
001-521-00-6417	CAPITAL - VEHICLES	141,525	0	578,162	0	-100%
	<b>Total Capital Outlay</b>	168,112	0	910,302	0	-100%
	<b>DEBT SERVICE</b>					
001-521-00-7100	PRINCIPAL	258,346	0	160,302	0	-100%
001-521-00-7200	INTEREST	54,775	0	39,073	0	-100%
	<b>Total Debt Service</b>	313,121	0	199,375	0	-100%
	<b>Total Police Department Expenditures</b>	<b>4,178,135</b>	<b>4,086,803</b>	<b>5,218,800</b>	<b>4,396,880</b>	-16%



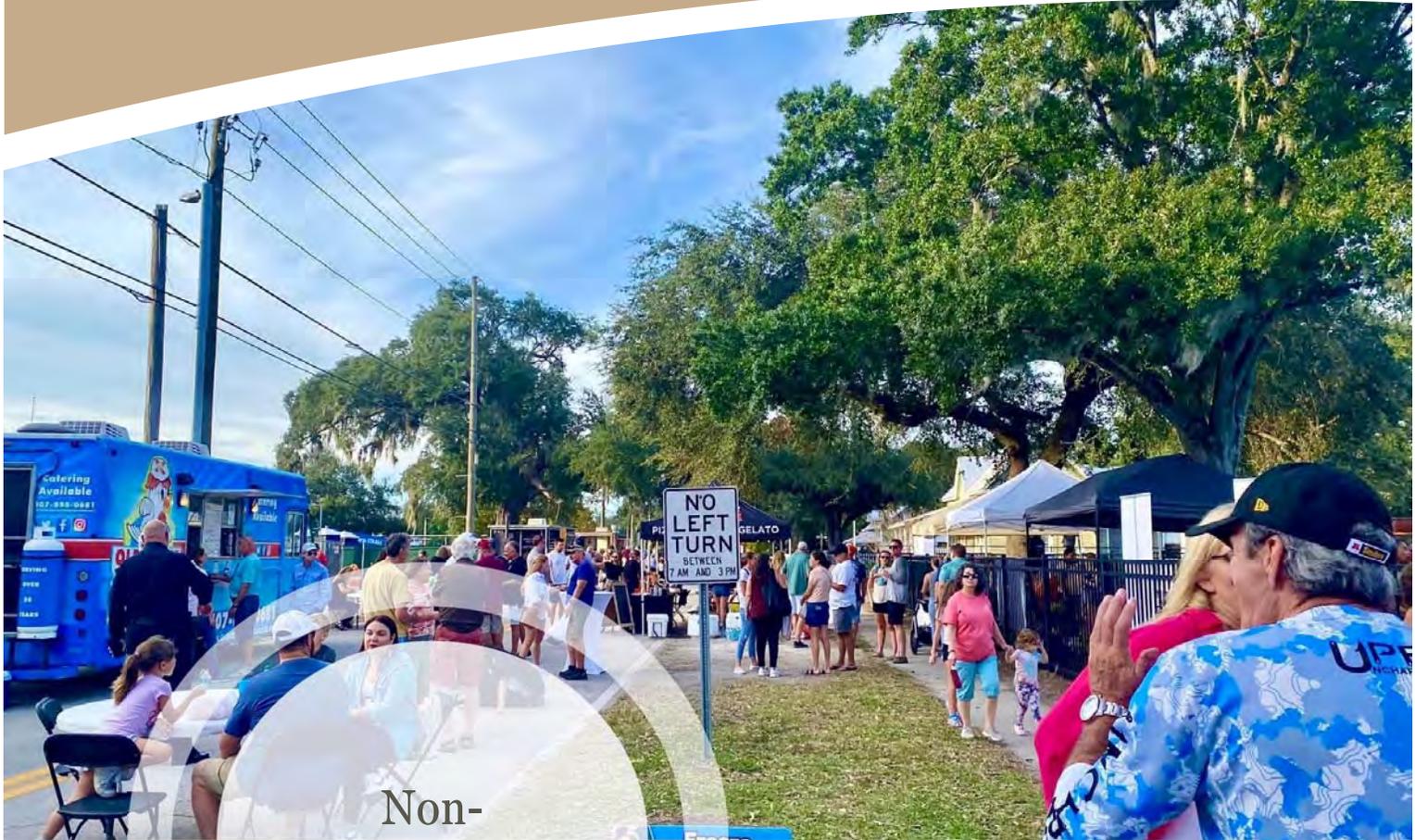
## Public Works

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

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>541 - PUBLIC WORKS DEPARTMENT</b>						
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
001-541-00-1200	REGULAR SALARIES & WAGES	210,976	234,209	234,209	237,000	1%
001-541-00-1220	LONGEVITY PAY	0	0	0	750	0
001-541-00-1400	OVERTIME PAY	0	500	500	500	0%
001-541-00-1530	BILINGUAL PAY	0	0	0	650	0
001-541-00-2100	FICA/MEDICARE TAXES	15,384	17,955	17,955	18,226	2%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	30,283	37,473	37,473	38,000	1%
001-541-00-2300	HEALTH INSURANCE	44,374	69,000	69,000	78,100	13%
001-541-00-2310	DENTAL & VISION INSURANCE	1,379	3,400	3,400	3,000	-12%
001-541-00-2320	LIFE INSURANCE	897	1,200	1,200	1,200	0%
001-541-00-2330	DISABILITY INSURANCE	2,555	3,500	3,500	3,500	0%
	<b>Total Personnel</b>	<b>305,848</b>	<b>367,237</b>	<b>367,237</b>	<b>380,926</b>	<b>4%</b>
<b>OPERATING EXPENDITURES</b>						
001-541-00-3100	PROFESSIONAL SERVICES	0	500	500	500	0%
001-541-00-3140	TEMPORARY LABOR	0	1,000	1,000	1,000	0%
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	6,785	13,000	13,000	10,000	-23%
001-541-00-3400	CONTRACTUAL SERVICES	38,080	12,000	12,000	15,000	25%
001-541-00-3420	LANDSCAPING SERVICES	28,800	55,000	55,000	55,000	0%
001-541-00-4000	TRAVEL & PER DIEM	0	1,000	1,000	1,000	0%
001-541-00-4100	COMMUNICATIONS SERVICES	6,211	6,500	6,500	7,500	15%
001-541-00-4300	UTILITY/ELECTRIC/WATER	101,918	120,000	120,000	120,000	0%
001-541-00-4410	RENTALS & LEASES - VEHICLES	11,075	42,000	23,467	42,000	79%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	0	5,000	5,000	2,500	-50%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	10,883	25,000	25,000	15,000	-40%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	35,739	18,000	18,000	18,000	0%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	23,085	45,000	45,000	25,000	-44%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	620	2,500	2,500	1,500	-40%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	31,223	45,000	48,900	35,000	-28%
001-541-00-4690	URBAN FORESTRY	115,072	125,000	125,000	125,000	0%
001-541-00-4700	PRINTING EXPENSES	2,544	3,000	3,000	3,000	0%
001-541-00-4900	OTHER CURRENT CHARGES	25	100	100	100	0%
001-541-00-5200	OFFICE & OPERATING SUPPLIES	4,881	12,000	12,000	6,000	-50%
001-541-00-5210	UNIFORMS	1,869	3,600	3,600	1,500	-58%
001-541-00-5220	PROTECTIVE CLOTHING	339	2,000	2,000	1,000	-50%
001-541-00-5230	FUEL EXPENSE	12,239	15,000	15,000	12,000	-20%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	3,782	7,500	7,500	4,500	-40%
001-541-00-5250	COLLEGE TUITION REIMBURSEMENT	0	0	0	0	0
001-541-00-5400	MEMBERSHIPS, DUES, & CONF REGS	234	1,500	1,500	750	-50%
001-541-00-5500	TRAINING	0	6,000	6,000	2,500	-58%
	<b>Total Operating Expenditures</b>	<b>435,404</b>	<b>567,200</b>	<b>552,567</b>	<b>505,350</b>	<b>-9%</b>
<b>CAPITAL OUTLAY</b>						
001-541-00-6320	CIP - RESURFACING & CURBING	15,690	0	0	300,000	0
001-541-00-6330	CIP - SIDEWALKS	626,363	250,000	432,004	50,000	-88%
001-541-00-6335	CIP - NELA BRIDGE IMPROVEMENTS	0	0	0	15,000	0
001-541-00-6375	CIP - FENCING	5,450	0	0	0	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	20,000	20,000	70,000	250%
001-541-00-6420	CIP - TRAFFIC CALMING	0	0	13,500	30,000	122%
001-541-00-6430	CAPITAL - EQUIPMENT	30,274	15,000	15,000	0	-100%
	<b>Total Capital Outlay</b>	<b>677,776</b>	<b>285,000</b>	<b>480,504</b>	<b>465,000</b>	<b>-3%</b>
<b>DEBT SERVICE</b>						
001-541-00-7100	PRINCIPAL	8,532	0	10,383	0	-100%
001-541-00-7200	INTEREST	10,001	0	8,150	0	-100%
	<b>Total Debt Service</b>	<b>18,532</b>	<b>0</b>	<b>18,533</b>	<b>0</b>	<b>-100%</b>
<b>Total Public Works Department Expenditures</b>		<b>1,437,561</b>	<b>1,219,437</b>	<b>1,418,841</b>	<b>1,351,276</b>	<b>-5%</b>



## Non- Departmental

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

EXPENDITURES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>590 - NON-DEPARTMENTAL</b>						
<b><u>EXPENDITURES</u></b>						
<b>DEBT SERVICE</b>						
001-584-00-7100	PRINCIPAL	101,881	214,000	219,000	221,000	1%
001-584-00-7200	INTEREST	52,955	50,000	50,000	50,000	0%
	<b>Total Debt Service</b>	154,836	264,000	269,000	271,000	1%
<b>Total Non-Departmental Expenditures</b>		<b>154,836</b>	<b>264,000</b>	<b>269,000</b>	<b>271,000</b>	1%



CITY OF BELLE ISLE, FLORIDA • 2025-2026 ADOPTED BUDGET

# Section Four

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## OTHER FUNDS

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



Transportation  
Impact Fee  
Fund

FUND 102

# Overview

## Fund 102 Transportation Impact Fee Fund

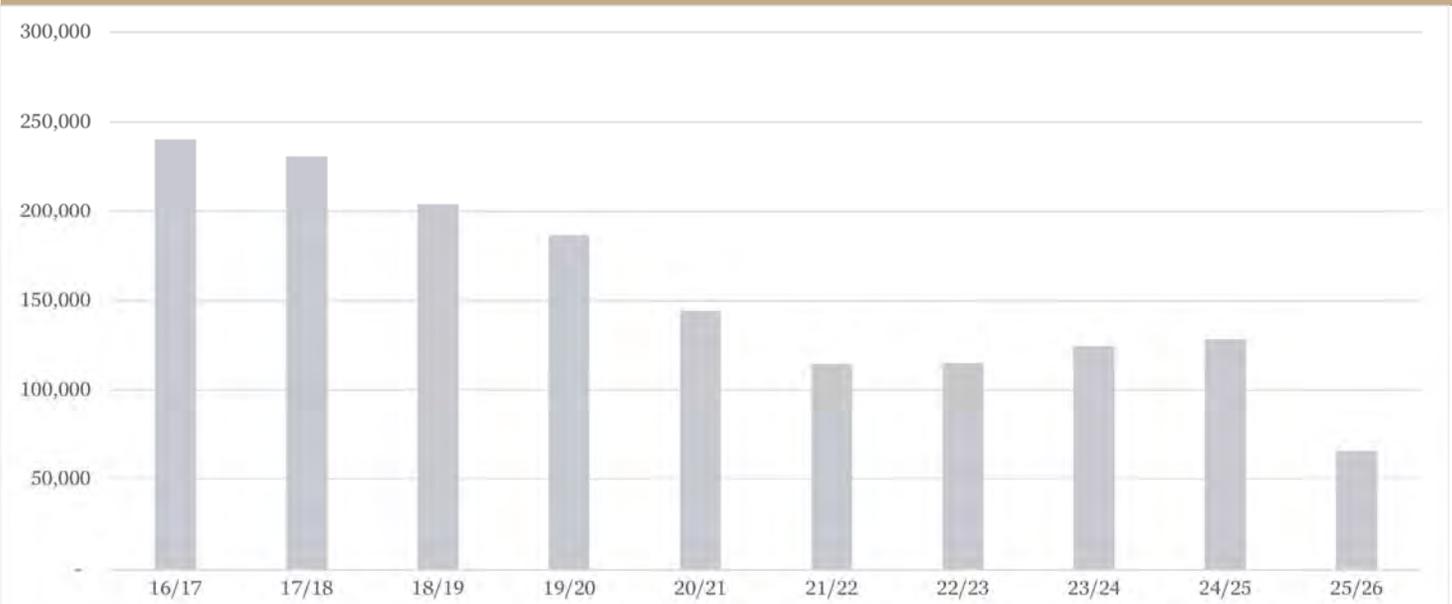
### 2025-2026 Outlook

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

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

The Ending Fund Balance of the Transportation Impact Fee Fund at September 30, 2026 is expected to be \$65,653.

ENDING FUND BALANCE



BUDGET: DETAIL

TRANSPORTATION IMPACT FEE FUND (FUND 102)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>102 - TRANSPORTATION IMPACT FEE FUND</b>						
<b>Beginning Fund Balance</b>		<b>122,012</b>	<b>127,726</b>	<b>128,153</b>	<b>130,153</b>	2%
<b><u>REVENUE</u></b>						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	3,414	0	0	0	0
102-361-100	INTEREST	2,727	500	500	500	0%
<b>Total Revenue</b>		<b>6,141</b>	<b>500</b>	<b>500</b>	<b>500</b>	0%
<b>Total Beginning Fund Balance, Revenue, &amp; Transfers In</b>		<b>128,153</b>	<b>128,226</b>	<b>128,653</b>	<b>130,653</b>	
<b><u>EXPENDITURES</u></b>						
102-541-00-3100	PROFESSIONAL SERVICES	0	65,000	0	65,000	0
<b>Total Expenditures</b>		<b>0</b>	<b>65,000</b>	<b>0</b>	<b>65,000</b>	0
<b>Ending Fund Balance</b>		<b>128,153</b>	<b>63,226</b>	<b>128,653</b>	<b>65,653</b>	-49%
<b>Total Expenditures, Transfers Out, &amp; Ending Fund Balance</b>		<b>128,153</b>	<b>128,226</b>	<b>128,653</b>	<b>130,653</b>	

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.



Stormwater  
Fund

FUND 103

# Overview

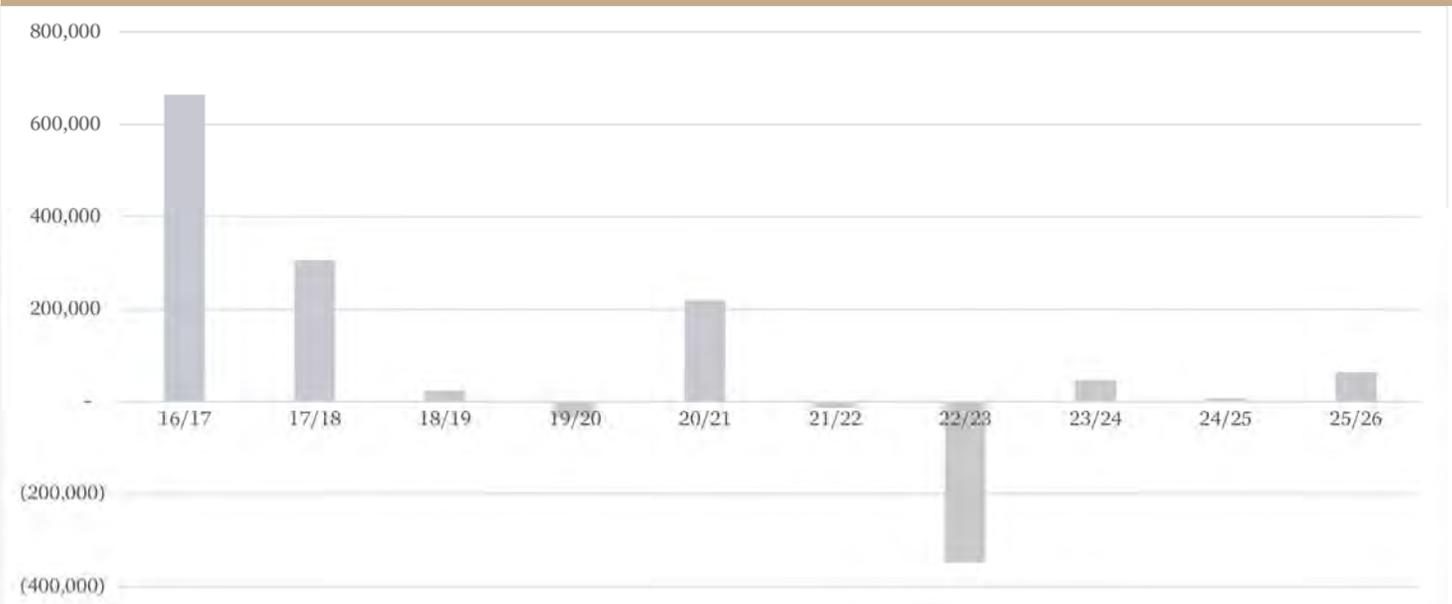
## Fund 103 Stormwater Fund

### 2025-2026 Outlook

Stormwater Fund revenues are projected to be 39% lower than FY 24-25 due to the ARPA revenue that was recorded in FY 24-25. The Stormwater service charge, which is collected as a non-ad valorem assessment on tax bills, remained at \$140/ERU.

Stormwater Fund expenditures are expected to decrease 34% which is also due to ARPA expenditures recorded in FY 24-25. The Ending Fund Balance of the Stormwater Fund at September 30, 2026 is expected to be \$63,829.

ENDING FUND BALANCE



BUDGET: DETAIL

STORMWATER FUND (FUND 103)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>103 - STORMWATER FUND</b>						
<b>Beginning Fund Balance</b>		<b>-265,046</b>	<b>-106,914</b>	<b>47,236</b>	<b>130,000</b>	175%
<b>REVENUE</b>						
103-331-100	FEMA REIMBURSEMENT - FEDERAL	165,026	0	0	0	0
103-331-110	FEMA REIMBURSEMENT - STATE	18,336	0	0	0	0
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	274,527	0	301,722	0	-100%
103-343-900	SERVICE CHARGE - STORMWATER	458,772	465,612	465,612	466,011	0%
103-361-100	INTEREST	8	0	0	0	0
<b>Total Revenue</b>		<b>916,669</b>	<b>465,612</b>	<b>767,334</b>	<b>466,011</b>	-39%
<b>Total Beginning Fund Balance, Revenue, &amp; Transfers In</b>		<b>651,623</b>	<b>358,698</b>	<b>814,570</b>	<b>596,011</b>	
<b>EXPENDITURES</b>						
103-541-00-1200	REGULAR SALARIES & WAGES	148,952	183,327	183,327	188,000	3%
103-541-00-2100	FICA/MEDICARE TAXES	10,860	14,025	14,025	14,382	3%
103-541-00-2200	RETIREMENT CONTRIBUTIONS	23,060	29,332	29,332	30,500	4%
103-541-00-2300	HEALTH INSURANCE	28,140	43,000	43,000	50,000	16%
103-541-00-2310	DENTAL & VISION INSURANCE	911	2,000	2,000	1,700	-15%
103-541-00-2320	LIFE INSURANCE	682	900	900	900	0%
103-541-00-2330	DISABILITY INSURANCE	1,703	2,300	2,300	2,200	-4%
103-541-00-3100	PROFESSIONAL SERVICES	20,693	6,500	6,500	6,000	-8%
103-541-00-3120	ENGINEERING FEES	64,935	140,000	140,000	90,000	-36%
103-541-00-3430	NPDES	8,210	10,000	10,000	10,000	0%
103-541-00-3450	LAKE CONSERVATION	19,725	25,000	25,000	18,000	-28%
103-541-00-4600	REPAIRS & MAINTENANCE	21,583	50,000	50,000	80,000	60%
103-541-00-4910	LEGAL ADVERTISING	0	0	0	500	0
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	6,699	0	0	40,000	0
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	248,234	0	301,722	0	-100%
<b>Total Expenditures</b>		<b>604,387</b>	<b>506,384</b>	<b>808,106</b>	<b>532,182</b>	-34%
<b>Ending Fund Balance</b>		<b>47,236</b>	<b>-147,686</b>	<b>6,464</b>	<b>63,829</b>	887%
<b>Total Expenditures, Transfers Out, &amp; Ending Fund Balance</b>		<b>651,623</b>	<b>358,698</b>	<b>814,570</b>	<b>596,011</b>	

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



Law Enforcement  
Education Fund

FUND 104

# Overview

## Fund 104 Law Enforcement Education Fund

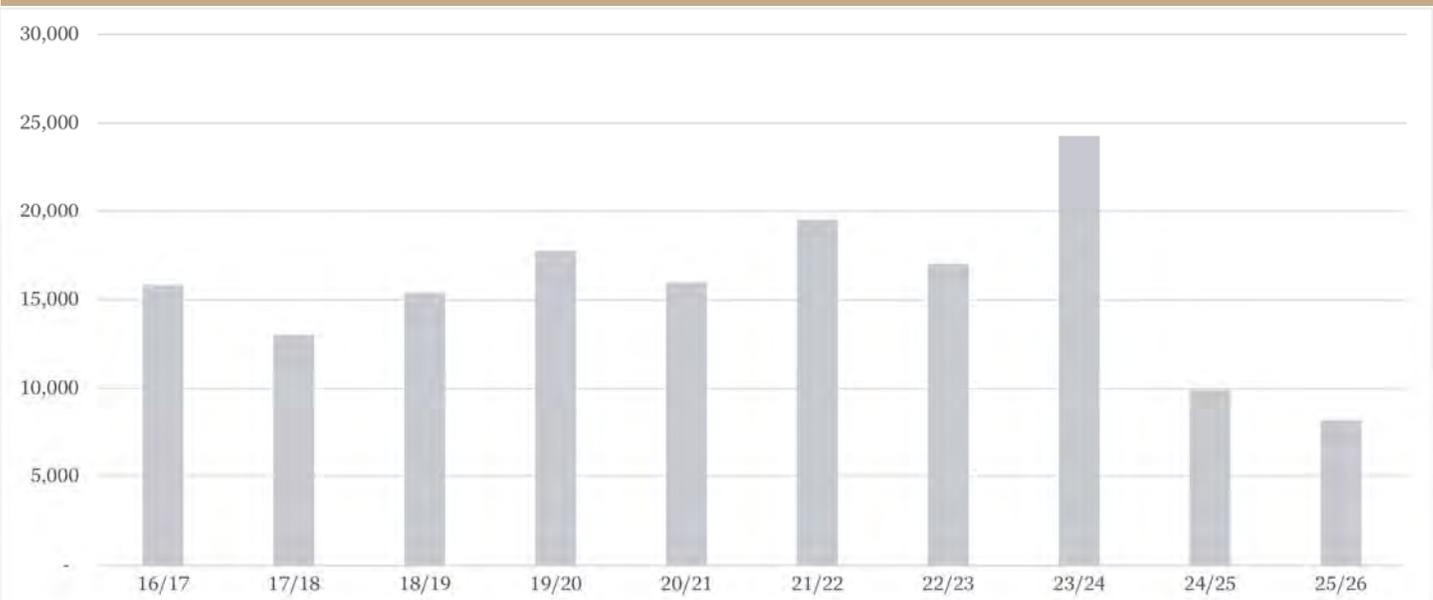
### 2025-2026 Outlook

Law Enforcement Education Fund revenues are projected to increase very slightly.

Law Enforcement Education Fund expenditures will remain unchanged.

The Ending Fund Balance of the Law Enforcement Education Fund is expected to decrease slightly from \$9,077 to \$8,177.

ENDING FUND BALANCE



BUDGET: DETAIL

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>104 - LAW ENFORCEMENT EDUCATION FUND</b>						
<b>Beginning Fund Balance</b>		<b>25,273</b>	<b>25,623</b>	<b>24,777</b>	<b>23,077</b>	-7%
<b><u>REVENUE</u></b>						
104-351-200	JUDGEMENT & FINES	9,630	4,000	4,000	5,000	25%
104-361-100	INTEREST	409	300	300	100	-67%
<b>Total Revenue</b>		<b>10,039</b>	<b>4,300</b>	<b>4,300</b>	<b>5,100</b>	19%
<b>Total Beginning Fund Balance, Revenue, &amp; Transfers In</b>		<b>35,312</b>	<b>29,923</b>	<b>29,077</b>	<b>28,177</b>	
<b><u>EXPENDITURES</u></b>						
104-521-00-5500	TRAINING	10,535	20,000	20,000	20,000	0%
<b>Total Expenditures</b>		<b>10,535</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	0%
<b>Ending Fund Balance</b>		<b>24,777</b>	<b>9,923</b>	<b>9,077</b>	<b>8,177</b>	-10%
<b>Total Expenditures, Transfers Out, &amp; Ending Fund Balance</b>		<b>35,312</b>	<b>29,923</b>	<b>29,077</b>	<b>28,177</b>	

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



Parks Impact  
Fee Fund



FUND 105

# Overview

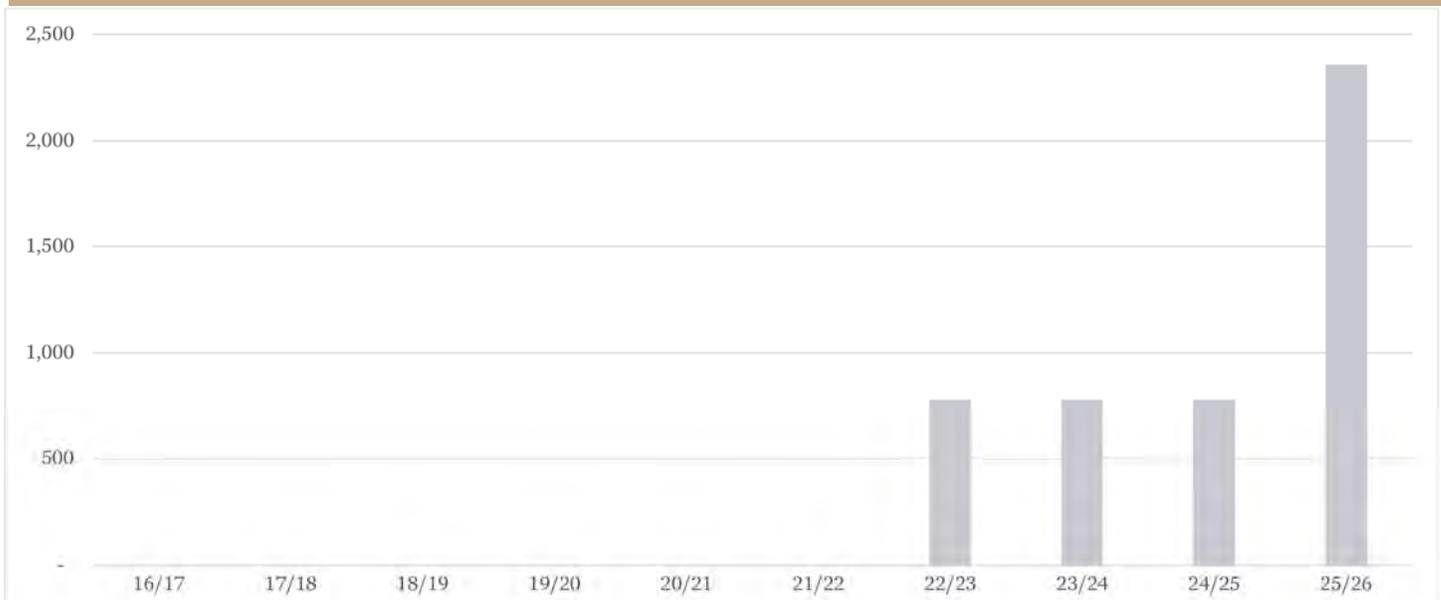
## Fund 105 Parks Impact Fee Fund

### 2025-2026 Outlook

Parks Impact Fee Fund has no budgeted revenue or expenditures for FY 25-26 as no impact fees are expected to be collected or spent.

The Ending Fund Balance of the Parks Impact Fee Fund at September 30, 2026 is expected to be \$2,358.

ENDING FUND BALANCE



BUDGET: DETAIL

PARKS IMPACT FEE FUND (FUND 105)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>105 - PARKS IMPACT FEE FUND</b>						
<b>Beginning Fund Balance</b>		<b>781</b>	<b>781</b>	<b>781</b>	<b>2,358</b>	202%
<b><u>REVENUE</u></b>						
105-324-610	IMPACT FEES - RESIDENTIAL - PARKS	0	0	0	0	0
105-324-620	IMPACT FEES - COMMERCIAL - PARKS	0	0	0	0	0
105-361-100	INTEREST	0	0	0	0	0
<b>Total Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Total Beginning Fund Balance, Revenue, &amp; Transfers In</b>		<b>781</b>	<b>781</b>	<b>781</b>	<b>2,358</b>	
<b><u>EXPENDITURES</u></b>						
	NONE	0	0	0	0	0
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Ending Fund Balance</b>		<b>781</b>	<b>781</b>	<b>781</b>	<b>2,358</b>	202%
<b>Total Expenditures, Transfers Out, &amp; Ending Fund Balance</b>		<b>781</b>	<b>781</b>	<b>781</b>	<b>2,358</b>	

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



## General Government Impact Fee Fund



# FUND 106

# Overview

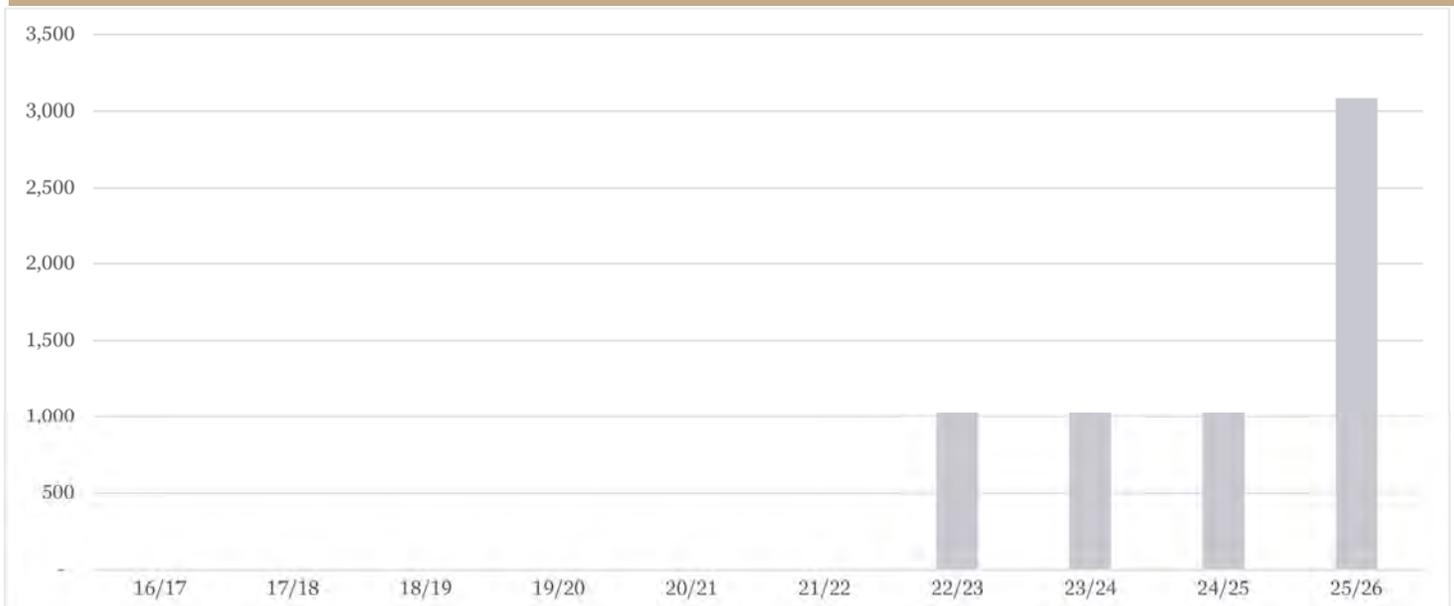
## Fund 106 General Government Impact Fee Fund

### 2025-2026 Outlook

General Government Impact Fee Fund has no budgeted revenue or expenditures for FY 25-26 as no impact fees are expected to be collected or spent.

The Ending Fund Balance of the General Government Impact Fee Fund at September 30, 2026 is expected to be \$3,084.

ENDING FUND BALANCE



BUDGET: DETAIL

GENERAL GOVERNMENT IMPACT FEE FUND (FUND 106)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>106 - GENERAL GOVERNMENT IMPACT FEE FUND</b>						
<b>Beginning Fund Balance</b>		<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>3,084</b>	201%
<b><u>REVENUE</u></b>						
106-324-910	IMPACT FEES - RESIDENTIAL - FACILITIES	0	0	0	0	0
106-324-920	IMPACT FEES - COMMERCIAL - FACILITIES	0	0	0	0	0
106-361-100	INTEREST	0	0	0	0	0
<b>Total Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Total Beginning Fund Balance, Revenue, &amp; Transfers In</b>		<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>3,084</b>	
<b><u>EXPENDITURES</u></b>						
	NONE	0	0	0	0	0
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Ending Fund Balance</b>		<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>3,084</b>	201%
<b>Total Expenditures, Transfers Out, &amp; Ending Fund Balance</b>		<b>1,023</b>	<b>1,023</b>	<b>1,023</b>	<b>3,084</b>	

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



Capital Equipment  
Replacement Fund

FUND 301

# Overview

## Fund 301 Capital Equipment Replacement Fund

### 2025-2026 Outlook

The Capital Equipment Replacement Fund has minimal activity budgeted for FY 25-26 as the City works on a plan for the use of this Fund. Only a minimal amount of interest revenue is budgeted.

The Ending Fund Balance of the Capital Equipment Replacement Fund is expected to increase slightly from \$15,332 to \$15,582.

ENDING FUND BALANCE



BUDGET: DETAIL

CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

Account Id	Account Description	Actuals 2023-2024	Original Budget 2024-2025	Amended Budget 2024-2025	Adopted Budget 2025-2026	(from PFY Amended) % chg
<b>301 - CAPITAL EQUIPMENT REPLACEMENT FUND</b>						
<b>Beginning Fund Balance</b>		<b>15,132</b>	<b>14,983</b>	<b>15,132</b>	<b>15,382</b>	2%
<b><u>REVENUE</u></b>						
301-361-100	INTEREST	0	200	200	200	0%
<b>Total Revenue</b>		<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	0%
<b>Total Beginning Fund Balance, Revenue, &amp; Transfers In</b>		<b>15,132</b>	<b>15,183</b>	<b>15,332</b>	<b>15,582</b>	
<b><u>EXPENDITURES</u></b>						
	NONE	0	0	0	0	0
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Ending Fund Balance</b>		<b>15,132</b>	<b>15,183</b>	<b>15,332</b>	<b>15,582</b>	2%
<b>Total Expenditures, Transfers Out, &amp; Ending Fund Balance</b>		<b>15,132</b>	<b>15,183</b>	<b>15,332</b>	<b>15,582</b>	



CITY OF BELLE ISLE, FLORIDA • 2025-2026 ADOPTED BUDGET

# Section Five

## CAPITAL IMPROVEMENT PLAN

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FY 25-26 THROUGH FY 29-30

FUND 001 GENERAL FUND

Category	Project	Estimated 5 Year Cost	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Bridges	Nela Bridge Lights	30,000	15,000	15,000	-	-	-
Buildings	City Hall HVAC Replacement	45,000	30,000	15,000	-	-	-
Buildings	Driveway/Building/Bathroom for Marine Dock	250,000	-	250,000	-	-	-
Buildings	Municipal Complex	15,000,000	-	-	15,000,000	-	-
Equipment	Motor for Police Marine Unit MP2	30,000	-	30,000	-	-	-
Equipment	(2) New Vehicle Purchases - Public Works	120,000	-	120,000	-	-	-
Equipment	In-Dash Camera/LPR for all Patrol Vehicles	300,000	-	100,000	100,000	100,000	-
Equipment	New Vehicle Purchase Program	300,000	-	-	300,000	-	-
Equipment	New Marine Patrol Vessel for Police Dept	150,000	-	-	-	150,000	-
Equipment	Radar for Speed Detection	15,000	-	-	-	15,000	-
Equipment	New Patrol and Office Computers	80,000	-	-	-	80,000	-
Parks	Park Improvements	100,000	70,000	30,000	-	-	-
Parks	Trimble Park Playground and Upgrades	50,000	50,000	-	-	-	-
Parks	Regal/Montmart Park Playground / Upgrades	50,000	50,000	-	-	-	-
Sidewalks	Sidewalk Improvements	250,000	50,000	50,000	50,000	50,000	50,000
Sidewalks	Judge/Daetwyler Improvements (HUD Grant)	745,000	745,000	-	-	-	-
Streets	Road Resurfacing	900,000	300,000	-	300,000	-	300,000
Streets	Curbing Reconstruction/Improvements	400,000	-	200,000	-	200,000	-
Streets	Daetwyler/McCoy Intersection Improvements	100,000	-	100,000	-	-	-
Traffic Calming	Pedestrian Crossing @ Hoffner/Cullen LkShr	30,000	30,000	-	-	-	-
Traffic Calming	Hoffner Roundabout w/Ped Cr (DOT Grant)	5,000,000	500,000	2,500,000	2,000,000	-	-
<b>Total General Fund</b>		<b>23,945,000</b>	<b>1,840,000</b>	<b>3,410,000</b>	<b>17,750,000</b>	<b>595,000</b>	<b>350,000</b>

FUND 103 STORMWATER FUND

Category	Project	Estimated 5 Year Cost	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Drainage Imprv	Hoffner Swales	270,000	-	20,000	250,000	-	-
Drainage Imprv	Nela Ave Swales	270,000	20,000	250,000	-	-	-
Drainage Imprv	Seminole Dr Swales	220,000	20,000	200,000	-	-	-
Drainage Imprv	Cove Dr Drainage	525,000	-	25,000	500,000	-	-
Drainage Imprv	Seminole/Daetwyler Drainage Improvements	225,000	-	-	25,000	200,000	-
Drainage Imprv	St. Moritz Pipe Lining	650,000	-	650,000	-	-	-
Drainage Imprv	McCoy Rd ROW Drainage Improvements	170,000	-	-	-	20,000	150,000
Drainage Imprv	Hoffner Drainage Issues (West Side)	225,000	-	-	25,000	200,000	-
Drainage Imprv	Flood Mitigation (HUD Grant)	800,000	800,000	-	-	-	-
<b>Total Stormwater Fund</b>		<b>3,355,000</b>	<b>840,000</b>	<b>1,145,000</b>	<b>800,000</b>	<b>420,000</b>	<b>150,000</b>

ALL FUNDS

	Estimated 5 Year Cost	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
<b>General Fund</b>	<b>23,945,000</b>	<b>1,840,000</b>	<b>3,410,000</b>	<b>17,750,000</b>	<b>595,000</b>	<b>350,000</b>
<b>Stormwater Fund</b>	<b>3,355,000</b>	<b>840,000</b>	<b>1,145,000</b>	<b>800,000</b>	<b>420,000</b>	<b>150,000</b>
<b>Totals</b>	<b>\$ 27,300,000</b>	<b>\$ 2,680,000</b>	<b>\$ 4,555,000</b>	<b>\$ 18,550,000</b>	<b>\$ 1,015,000</b>	<b>\$ 500,000</b>

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