

ADOPTED
BUDGET
2022/2023



CITY OF
BELLE ISLE
FLORIDA

Mayor

Nicholas Fouraker

City Council

Ed Gold

District 1

Tony Carugno

District 2

Karl Shuck

District 3

Randy Holihan

District 4

Beth Lowell

District 5

Stan Smith

District 6

Jim Partin

District 7

City Officials

Bob Francis

City Manager

Yolanda Quiceno

City Clerk

Tracey Richardson

Finance Director

Raquel Lozano

City Planner

Laura Houston

Police Chief

Derrek Adkins

Public Works Director



CITY OF BELLE ISLE, FLORIDA

Adopted Budget

Fiscal Year 2022-2023

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CITY OF BELLE ISLE, FLORIDA • 2022-2023 ADOPTED BUDGET

Section One

INTRODUCTION

Budget Message

**CITY MANAGER
ROBERT G. FRANCIS**

Honorable Mayor, Members of the City Council, and Citizens of Belle Isle, I am pleased to submit the Fiscal Year 2022-2023 Preliminary Operating and Capital Budget in accordance with the City Charter.

Over the last year, the City worked to make its way out of the pandemic and has worked to re-open City facilities. I am proud to present this annual budget, which reflects our efforts to bring the City and the community out of the pandemic successfully and seamlessly.

As part of the State and Local Fiscal Recovery fund (SLFRF) through the American Rescue Plan Act (ARPA), the City of Belle Isle received approximately \$3.6 million in federal stimulus relief. In September 2021, the City received its first tranche disbursement of approximately \$1.8 million. City staff recommended that Council allocate federal stimulus relief to support stormwater infrastructure, general fund projects, premium pay for first responders, fill staffing shortages, and restore revenue that was negatively impacted by the pandemic. In accordance with this recommendation, of the total \$3.6 million, \$740,148 was allocated to the Stormwater Fund for infrastructure projects (Barby Lane Project, Cross Lake Rebuild Project, and the Sol Avenue Rebuild Project). These projects are current in either construction or design. The remainder of these funds were placed in the General Fund for fiscal recovery, first responder premium pay, and general fund projects, one of which was the Swann Beach Deck Renovation. The second tranche of funds is expected in September 2022 to be included in the FY2022-2023 Budget. These funds are allocated to public works projects such as additional street paving and park development.

Over the past year, the City installed Rectangular Rapid Flashing Beacons (RRFB) on Hoffner Avenue and improved the RRFB on Daetwyler at Seminole. The RRFB at Seminole also has an in-road lighting system that adds an additional warning to this crosswalk. We are working with Orange County to provide in-road lighting at the Hoffner/Monet crosswalk as a pilot project for Orange County.

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 come; we continued to fund many one-time projects such as rebuilding the Swann Beach Deck, improving crosswalks on busy thoroughfares, and paving our streets. This next year, the City's Public Works Department will focus on reconditioning the grass swales on Nela Avenue to reduce flooding. To enhance roadway safety, the City will install 4 additional red light cameras at busy intersections, and the City will install license plate readers to assist the BIPD with instant notification of vehicles passing through Belle Isle that have outstanding warrants associated with the vehicle owner.

In FY21-22, the City had several personnel changes. At City Hall, the City Planner changed from a contracted position to a full-time in-house position, and a new Finance Technician position was created to assist the Finance Director. In Public Works, the City authorized two additional positions. One of those positions was filled, and the other remains vacant. Once the vacancy is filled, the Public Works Department will go to a 7-day schedule. The BIPD also increased its staffing with 3 additional officers. Part of this increase is due to the annexation of Sienna Place Condominiums with anticipating annexing the Conway Shopping Plaza (Publix). These additional officers also add to the marine patrol and regular patrols.

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, 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. Different from last year is CCA is expected to refinance the City's 2012 bonds. When this occurs, the Charter Debt Service Fund will end, and some of those expenses will go back into the General Fund.

This budget maintains the current level of service from FY21-22 and represents a balanced budget for the upcoming fiscal year without raising property taxes.



THE BUDGET

The City of Belle Isle’s budget provides a financial plan that integrates Council goal-setting and supports the City Council Priorities and Initiatives. It also represents the official organizational plan by which City policies, priorities, and programs are implemented. The budget serves as a planning and communication tool with residents, businesses, and employees about how the City’s financial resources are allocated to provide services to the community.

The budget details all the expenses and revenues the City needs to provide quality services for its citizens for a full fiscal year (October 1st - September 30th). The fiscal year name is based on the calendar year when the fiscal year ends. The budget is probably the City’s most important work product. The budget serves several functions. At the most basic level, it is a legal document that gives local government officials the authority to incur obligations and pay expenses. The City does not have as many funds as other cities. The two main funds are the General Fund and the Stormwater Fund.

The General Fund provides approximately 86% of the total operating budget for all governmental funds. The total preliminary City budget (all funds), including reserves, is \$15,263,289, a decrease of \$1,254,476 (-7.6%) from the FY21-22 amended budget of \$16,517,765. We attribute this to the closing of the Charter School Fund.

As a quick overview, here is the preliminary budget for FY22-23 for all funds compared to the FY21-22 amended budget (Beginning Fund Balance & Revenues):

THE BUDGET PROCESS

The budget process started in June, with the city staff receiving guidance from the City Council on goals for next year during a workshop. These goals include hiring a consulting firm to put together detailed plans for traffic improvements to Hoffner Avenue, Judge Road, and Daetwyler Drive and provide 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 wants to start the planning for two significant events that will occur in 2024: updating the City’s Comprehensive Plan, which will set a roadmap for the City for the next 15-20 years, and hiring a consultant to assist the Special Events Committee to plan for the City’s Centennial Anniversary Celebration.

Notable Financial Assumptions:

- No tax millage increase for the 14th year
- The City will receive the second tranche of ARPA funding (\$1,813,000)
- Use of ARPA funding for additional paving and stormwater projects
- Maintains current excellent levels of service to the community
- Maintains a 25% reserve in the General Fund as recommended by the Budget Committee
- City expects to use FY22-23 to plan for major road improvements and Centennial Celebration in 2024
- Start the planning for updating the City’s Comprehensive Plan in 2024
- Partner with Orange County on road and stormwater projects
- BIPD Salaries are in accordance with the Police Pay Plan (approximately 4% increase)
- 4% COLA and 1% merit is programmed for Non-uniform Employees
- Increase Non-uniform retirement to 16%
- Increase Police retirement to 18.5%
- The City expects rent to be received from Cornerstone Charter Academy (CCA)
- CCA will remove \$8 million in debt from the City by refinancing the 2012 bonds
- Provide a major investment in sidewalk repair and replacement city-wide
- Invest in social media to provide a better platform for communication

Departments submitted their budgets to the Finance Director in June, and the proposed 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 appointed by the City Council, is responsible to review and make recommendations on the annual

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

operating budget as proposed by the city manager and to review and make recommendations on annual capital expenditures as proposed by the city manager.

The following individuals serve on the Budget Committee:

- District 1: Nate Davenport
- District 2: Jackie Hoevenaar (Secretary)
- District 3: Thad Taylor (Chair)
- District 4: Kevin Pierre
- District 5: Greg Platt
- District 6: Nash Shook (Vice-Chair)
- District 7: Ralph Yarbrough

The Committee held two workshops in July to review each fund. City staff attended the workshops to answer questions. The Committee reviews and may revise the proposed budget before it goes to the City Council for adoption. At the final workshop on July 15, 2022, the Committee made final recommendations to be sent to the Council.

The City Charter requires that on or before the first council meeting in August of each year, the city manager shall submit to the council a budget for the ensuing fiscal year and an accompanying message. The Council holds a series of workshops on the budget (August 11, August 18, and August 25) then will hold two Public Hearings on the budget (September 6 and 20). The Council adopts the budget at the second public hearing. These meetings are designed to give the public ample opportunity to participate in the budget process. Any person may appear to discuss any item in the budget. Once adopted, the budget is published on the City's website and takes effect on October 1st.

The City partners 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 as well as historical budget data and financial reports by visiting <https://cleargov.com/florida/orange/city/belle-isle>

FUND OVERVIEW

General Fund (Fund 001)

The **General Fund** is the main operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in the provision of activities, programs, and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds and related expenditures. The Budget Committee recommends that a 25% reserve remain in the General Fund for emergencies such as hurricane recovery.

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).

Transportation Impact Fee Fund (Fund 102)

The **Transportation Impact Fee Fund** receives revenue from traffic impact fees that are charged for new development. This fee was limited to only new residential development; however, last year, the Council adopted an ordinance allowing for impact fees to be charged for commercial and industrial development. The adopted ordinance also allows the City to charge impact fees for park development and general government consistent and according to the Florida Impact Fee Act.

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.

The City continues to repair and replace stormwater infrastructure to reduce or correct areas that flood during periods of high rain. 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.

Law Enforcement Education Fund (Fund 104)

The **Law Enforcement Education Fund** accounts for revenues received according to Florida Statutes, which impose a \$2.00 court cost against persons convicted for violations of 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.

Charter School Debt Service Fund (Fund 201)

The **Charter School Debt Service Fund** was created in 2012 for the \$9.6 million revenue bond used to purchase the Cornerstone Charter property. This fund received the rent revenue from Cornerstone Charter Academy (CCA), which was used to pay the debt service on the bond and for major equipment repair and replacement as designated in the lease. However, this fund is being eliminated in FY22-23 as CCA is in the process of expanding the campus and will be refinancing the City's 2012 bond, removing the debt of the City. CCA and the City entered into a new lease where the City will no longer have any maintenance responsibilities at CCA and will provide \$450,000 in rent to the City. The new rent will go into the General Fund.

Capital Equipment Replacement Fund (Fund 301)

The **Capital Equipment Replacement Fund** was established by Council in 2019. The purpose of the fund is to provide the funds necessary to purchase capital equipment.

Capital Improvement Revenue Note 2020 Project Fund (Fund 303)

The **Capital Improvement Revenue Note 2020 Project Fund** was created in 2020 for the \$2.6 million bond to purchase the Bank of America property and either purchase additional property or use it for stormwater projects.

FISCAL YEAR 2022-2023 PRELIMINARY BUDGET

The FY22-23 preliminary budget contains funding for ongoing services to the community. The following reflect some of the highlights and assumptions regarding the budget:

General Fund

- Millage to remain at 4.4018
- Revenues are close to pre-COVID years
- CCA provides rent in the amount of \$450,000
- Establish a 4% COLA for non-uniform employees with a 1% merit
- Police Officers average a 4% pay increase through the Police Pay Plan
- Increase retirement for non-uniform employees to 16%
- Increase retirement for police to 18.5%
- Increase in non-ad Valorem assessment for solid waste from \$260.40/year to \$282.00/year
- Expectation of \$1.8 million in ARPA funding during the budget year
- Transfer to Equipment Replacement Fund of \$250,000
- BING grants raised to \$7,500 per District plus \$7,500 for Mayor
- Additional equipment for Public Works (New Dump Truck and Bucket Truck)
- Contract with Consultant to work with Special Events to plan City Centennial
- Contract with a Consultant to start the process of Updating the City's Comprehensive Plan due in 2024

Transportation Impact Fee Fund

- Hire a traffic consultant to plan improvements on Hoffner Road (working with Orange County), Judge Road, and Daetwyler Drive

Stormwater Fund

- Increase in non-ad Valorem assessments for stormwater from \$125/EDU to \$130/EDU
- Service Charge Revenues increase from \$405,341 to \$425,344
- Hire a consultant to review and update Stormwater Assessment Program
- Hire a consultant for a Vulnerability Assessment Study of \$75,000
- Other minor stormwater projects to be completed
- City to partner with Orange County EPD to complete Barby Lane Project

Charter School Debt Service Fund

- Expected to end with the refinancing of 2012 Bonds (CCA picks up the remaining debt)
- CCA Expansion to begin

Capital Expenditures

General Fund - Equipment

- Police Department - \$10,000 (Server)

General Fund - Projects

- Paving-\$453,000 (District 3 - Derine, Stafford, Pam, and Dwayne; District 5 - Barby, Indian, Willoughby, Seminole, Warren Park)
- Delia Beach Sidewalk/Deck-\$45,000
- Physical Fitness Equipment-\$52,000 (Wallace Field)
- Clock Tower Refurbishing (CVS)-\$28,700
- Sidewalks-\$500,000 (Various city-wide locations)
- PW Buildings-\$40,000 (Pole Barn & New Garage Doors)

Stormwater Fund - Projects

- Barby Lane-\$196,250 (Upgrade System)
- LCERA Lake Lot-\$325,000 (New System)
- Seminole/Daetwyler-\$25,000 (New System)
- St. Partin-\$25,000 (System Upgrade)

Capital Equipment Fund - Equipment

- Chipper for Public Works-\$50,000

Capital Improvement 2020 Project Fund

- Land Purchase - TBD: \$442,101

BUDGET REVENUES

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.

General Fund (Fund 001)

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

- **Ad Valorem Taxes** - The proposed property tax rate for FY22-23 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 \$957,891,012 (9% increase from \$881,194,409). The total budgeted ad valorem revenue is \$4,005,622, an increase of \$320,723 (9%) from last year’s ad valorem revenue of \$3,684,899. The current year’s budgeted ad valorem revenue is based on the total valuation of property for purposes of taxation, the general economic environment, and a collection rate of 95%. This increase in ad valorem is due to increased property values and the property appraiser assessments; not a tax hike or millage rate increase done by the City.
- **Non-Ad Valorem Assessments**—A non-ad Valorem assessment is a special assessment or service charge which 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 security, lighting, and trash disposal. Currently, the City only has a solid waste non-ad Valorem assessment that is in the General Fund and a Stormwater Assessment that is in the Stormwater Fund. As stated above, the City approved an 8% increase for the solid waste and recycling company which is a contractual increase. Therefore, the residential rate will go from \$21.70 (\$260.40 annually) to \$23.50 (\$282.00). Expected revenues from Solid Waste assessments are \$707,524.
- **Other Revenue Sources (Combined)** - Other revenue sources the City collects are the gas tax, utility tax (collected only on propane), license and permit fees, franchise fees (electric and solid waste), state shared revenues, fines, and other miscellaneous revenues. Combined, these revenues make up \$5,279,046 or 53% of the General Fund Revenues.

General Fund Revenue Breakdown

The Chart below depicts the breakdown of various revenue types and compares FY21-22 to the FY22-23 budget (minus reserves).

Transportation Impact Fee Fund (Fund 102)

The Transportation Impact Fee Fund receives revenue from impact fees as development puts a

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

strain on existing service levels. An impact fee is a form of user fee for raising capital for a future outlay of the cost of expanding facilities demanded by new development. Although the City has not projected any impact fees being collected this fiscal year, the fund has a beginning fund balance of \$110,788.

Stormwater Fund (Fund 103)

The main 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 is applied at \$130/EDU, and the City expects to receive a total of \$425,344.

Other sources of revenue include interest and grants or reimbursements from other governmental entities. The City received \$196,862 from the Florida Resiliency Program in FY21-22 to rebuild Sol Avenue. The City has also applied for a \$45,000 grant under this program to have a vulnerability assessment of the City’s potential for flooding to be completed next year. This assessment will determine the areas of flooding that need to be rectified. Once the assessment is completed, the City will be eligible for additional grant funding under this program for other flooding projects. The City also has a partnership with the Lake Conway Navigation District Advisory Board, which reimburses that City for joint projects listed on the Nav Board’s Lake Study.

The total revenue for this fund is \$568,969.

Law Enforcement Education Fund (Fund 104)

The City anticipates receiving \$3,000 in revenue for judgments & fines and \$500 in interest.

Charter School Debt Service Fund (Fund 201)

Revenue for this fund was derived from rent revenue received from Cornerstone Charter Academy (CCA) based on the student enrollment count. However, with the fund being eliminated, there are no budgeted revenues in FY22-23. The rent the City will receive from CCA per the new lease will be recorded in the General Fund.

Capital Equipment Replacement Fund (Fund 301)

The only source of funds comes from transfers from the General Fund and/or Stormwater Fund. For FY22-23, the City has budgeted to transfer \$250,000 from the General Fund into this fund.

Capital Improvement Project Fund (2020 Bond Note) (Fund 303)

There is currently \$442,101 remaining in this fund. These remaining proceeds are required to be spent this budget year.

BUDGET EXPENDITURES**General Fund (Fund 001)**

The General Fund accounts for all expenditures that are 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 and public works, as well as planning and administrative support services. The City expects no reduction in services and programs this fiscal year. Total General Fund expenditures are projected to be \$10,067,562 (15%) above the amended FY21-22 budget of \$8,754,003. Most of this increase is for projects tied to ARPA funding.

- **Legislative, Administrative, and General Government**—The City's administrative, legislative, and general government departments are responsible for all administrative functions and financial operations. Included under these departments are the Offices of the Mayor and Council, City Manager, City Clerk, City Attorney, City Planner, and Finance.
- **Governing Board**—This is the Office of the Mayor and Council. The Mayor and the City Council are voluntary positions; the elected officials do not receive compensation for their service. Most of the expenditure categories remain the same as last year; however, this year, the cost for audit services will be moved to General Government as this is the correct department for this expense. The combined total for the Governing Board is \$31,250.
- **Administration**—This department includes the City Manager, City Clerk, City Planner, Administrative Assistant, and Finance Department. In FY22-23, the part-time Administrative Assistant position will change to a full-time position. The total department budget increased from \$562,526 to \$739,418.
- **General Government**—This department accounts for all other administrative and government expenditures,

including the contracted services for the City Attorney, Lobbyist, Orange County Fire Department, Engineering, Solid Waste, and Information Technology. This department also funds the Belle Isle Neighborhood Grant (BING) Program. This year, the City is allocating \$7,500 to each District and \$7,500 to the Mayor for the BING Program. The total department's expenses are \$3,487,736, an increase of 6% over the last fiscal year. The increase is attributed to an increase in the Orange County Fire contract of \$161,942; an increase of \$56,762 in solid waste fees; an increase of \$20,000 in building permits; and an increase in special events budget to start the planning for the City's Centennial Celebration in 2024.

- **Police**—The Belle Isle Police Department promotes public safety through service, integrity, and professionalism and in partnership with the community and other governmental agencies to:
 - Prevent and deter crime
 - Enhance the safety of the traveling public through education and enforcement
 - Safeguard property and protect individual rights
 - Improve the quality of life of those the department is entrusted to serve.

The department consists of twenty-two full-time certified police officers dedicated to keeping the citizens of Belle Isle safe. The force is composed of one Police Chief, one Deputy Chief, one Patrol Lieutenant, two Patrol Sergeants, one Detective Sergeant, two Corporals, thirteen Patrol Officers (two of which are traffic/marine patrol), one School Resource Officer, two Code Enforcement/Community Service Officers, one Administrative Assistant and five Crossing Guards. The Cornerstone Charter Academy primarily funds the School Resource Officer.

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, the annual DEA Drug Take Back Program, Senior Car Fit, and Child Safety Car Seat services, Senior Watch Program, golf cart safety inspections, Vacation House Check services as well as providing security services for a variety of businesses and events throughout the year.

The total projected expenditures for the Belle Isle Police Department is \$3,601,474, which is \$339,605 above the FY21-22 amended budget of \$3,261,869. Most of the increase in wages and benefits according to the approved Police Pay Plan, police vehicles, and red light fees for additional cameras.

- Public Works**—The Public Works Department ensures the health, safety, and public welfare of the community by managing and maintaining infrastructure and coordinating 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 has five positions: 1 Public Works Director, 1 Senior Public Works Technician, and 3 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.

The projected total operating expenditure for the Public Works is \$1,945,684, a \$595,161 increase from the FY21-22 amended budget of \$1,350,523. 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. The City plans to lease a new dump truck and a bucket truck. The bucket truck, along with the purchase of a new chipper, will reduce the dependence on contractors for tree work. Capital projects scheduled for this year are to mill and pave certain streets in District 3 and District 5, as stated above. District 2 and 5 projects were moved to the Needs List. The City also has programmed to build a sidewalk and deck in Gene Polk Park (Delia Beach). The City allocated \$500,000 to start an aggressive sidewalk maintenance program to repair and replace sidewalks considered as hazards. Additionally, the City will refurbish the City’s tower clock that is located in front of the CVS Store at the Hoffner and Conway intersection.

- Debt Service**—This department is for all debt service on the 2016 bond issue for the Nela Bridge renovation, which will be paid in 2026, and the debt service on the 2020 bond issue for the purchase of the Bank of America building and additional land purchase or stormwater projects. Debt service expenditures for FY22-23 are \$262,000.
- Transfers**—This is the transfer of funds from one fund to another. The City transfers funds to the Equipment Replacement Fund when resources allow. This year, the City will transfer \$250,000 from the General Fund to the Equipment Replacement Fund.

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

General Fund Expense Breakdown

The Chart above depicts the breakdown of various revenue types and compares FY21-22 to the FY22-23 budget.

Transportation Impact Fee Fund (Fund 102)

A city-wide traffic study was done to determine where the City will need to expand its infrastructure and roadways in the future. This year the City will be hiring a traffic consultant to analyze and plan road improvements to Hoffner Avenue, Judge Road, and Daetwyler Drive. The total expenses in this fund will be \$65,000.

Stormwater Fund (Fund 103)

Expenditures in the Stormwater Fund consist 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.

The proposed budget for this fund is \$1,047,104, including the Capital Improvement Program (CIP) projects for this year, as the City expects to receive ARPA funding for stormwater projects. The operating expenses (minus CIP) are \$475,854, which is \$81,890 more than last year’s budget of \$393,964. 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 emergencies arise, 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 the City completed over the last three years, significantly reducing street flooding in the area that had problems for many years.

Law Enforcement Education Fund (Fund 104)

Expenditures in this fund must be used to educate and train law enforcement personnel. The City budgeted \$6,000 to be used for training.

Charter School Debt Service Fund (Fund 201)

Expenditures in this fund consisted of the debt service on the 2012 bond and repairs and maintenance to CCA per the lease. However, with the CCA expansion and the new lease agreement between the City and CCA, the debt service in this fund will be removed, and CCA will be responsible for all operating and maintenance expenses for the property. Therefore, there are no budgeted expenditures for FY22-23.

Capital Equipment Replacement Fund (Fund 301)

Public Works will purchase a chipper to replace the current chipper. The chipper is estimated to cost \$50,000, leaving an ending fund balance of \$220,016.

Capital Improvement Revenue Note 2020 Project Fund (Fund 303)

The City has to spend the remaining proceeds of the 2020 bond by September 2023. For FY22-23, the City is budgeting to use these remaining proceeds of \$442,101 to acquire property; however, if the City cannot acquire property, the proceeds will be spent on stormwater projects.

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.

In the General Fund, 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 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 \$2,859,630 (29%) of the operating budget and achieve the Budget Committee’s recommendation.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

The capital program consists of a clear general summary of its contents; a list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements; cost estimates, 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 till pending or in process of construction or acquisition.

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

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

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

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

CONCLUSION

This budget has been prepared in accordance with the provisions of the City Charter, Section 5.02. It includes details and explanations of proposed budget items and a line-by-line comparison of the proposed budget and current budget.

This fiscal year, FY 2022-2023, will be a planning year for the events that will occur in the calendar year 2024. In 2024, the City will observe its 100th year anniversary celebration, the City will update its comprehensive plan, and the City will make traffic improvements on Judge Road and Daetwyler Drive and work with Orange County to make road improvements on Hoffner Avenue.

I would like to thank the Council for all of your efforts and leadership during this past year. We have terrific city staff who displayed remarkable dedication throughout the year, and as a Council, you recognized their efforts.

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. Through ARPA, the City has been able to restore some of its lost revenues and complete important infrastructure projects, but these will be a one-time restoration that will not sustain the City in future years. We also cannot depend on assessed values on the property to continue to rise.

There has been little discussion about sustaining revenues at the Budget Committee level over the past year, but they will start the discussions soon so we can be ready for next year. The annexation of commercial property will not be enough to sustain the City. The Council discussed many goals they want to accomplish to provide the high level of service that the residents of Belle Isle have come to expect.

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

In closing, I would like to express my sincere thanks to Budget Committee Members for their hard work, enthusiasm, and commitment to producing this budget and 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,



Mayor

Nicholas Fouraker

City Council

Ed Gold

District 1

Tony Carugno

District 2

Karl Shuck

District 3

Randy Holihan

District 4

Beth Lowell

District 5

Stan Smith

District 6

Jim Partin

District 7

City Officials

Bob Francis

City Manager

Yolanda Quiceno

City Clerk

Tracey Richardson

Finance Director

Raquel Lozano

City Planner

Laura Houston

Police Chief

Derrek Adkins

Public Works Director

Belle Isle Florida





Mission and Vision

Mission

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

Vision

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

City Profile

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

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

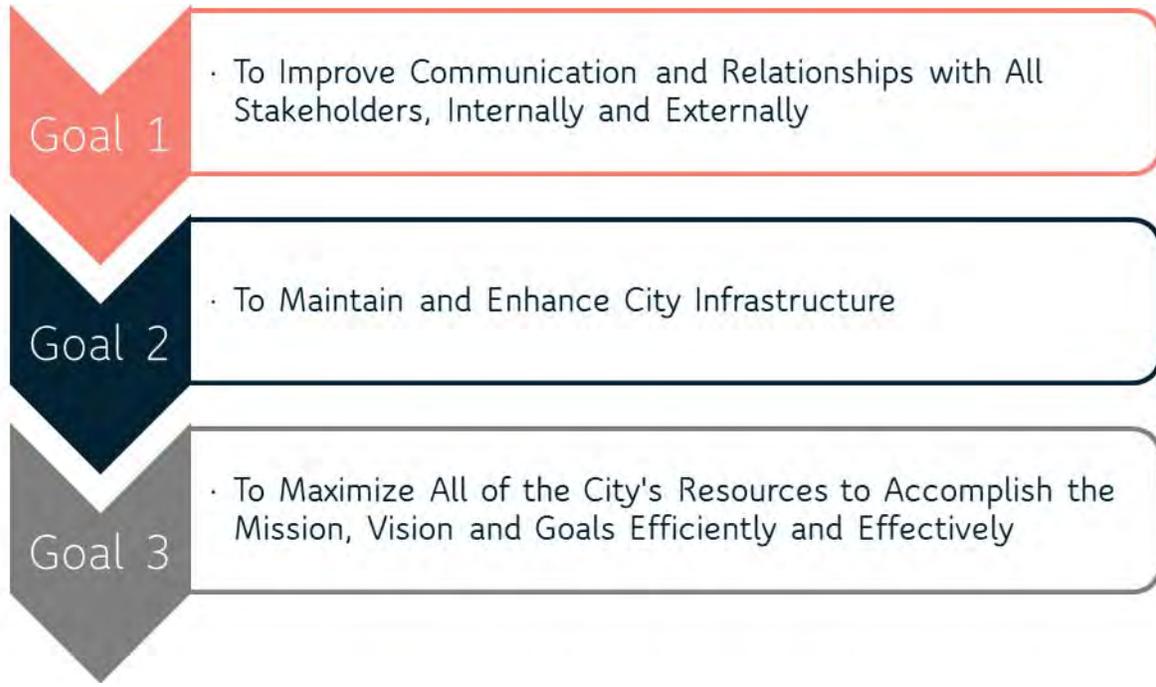
In 1928 Belle Isle was annexed back into Orange County but reinstated in 1954. The State of Florida later recognized the City of Belle Isle's charter in 1972.

The City is 5.12 square miles in area with an estimated population of 7,042 based on the 2022 Official Population Estimate prepared by the University of Florida, Bureau of Economic & Business Research.

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

Strategic Plan

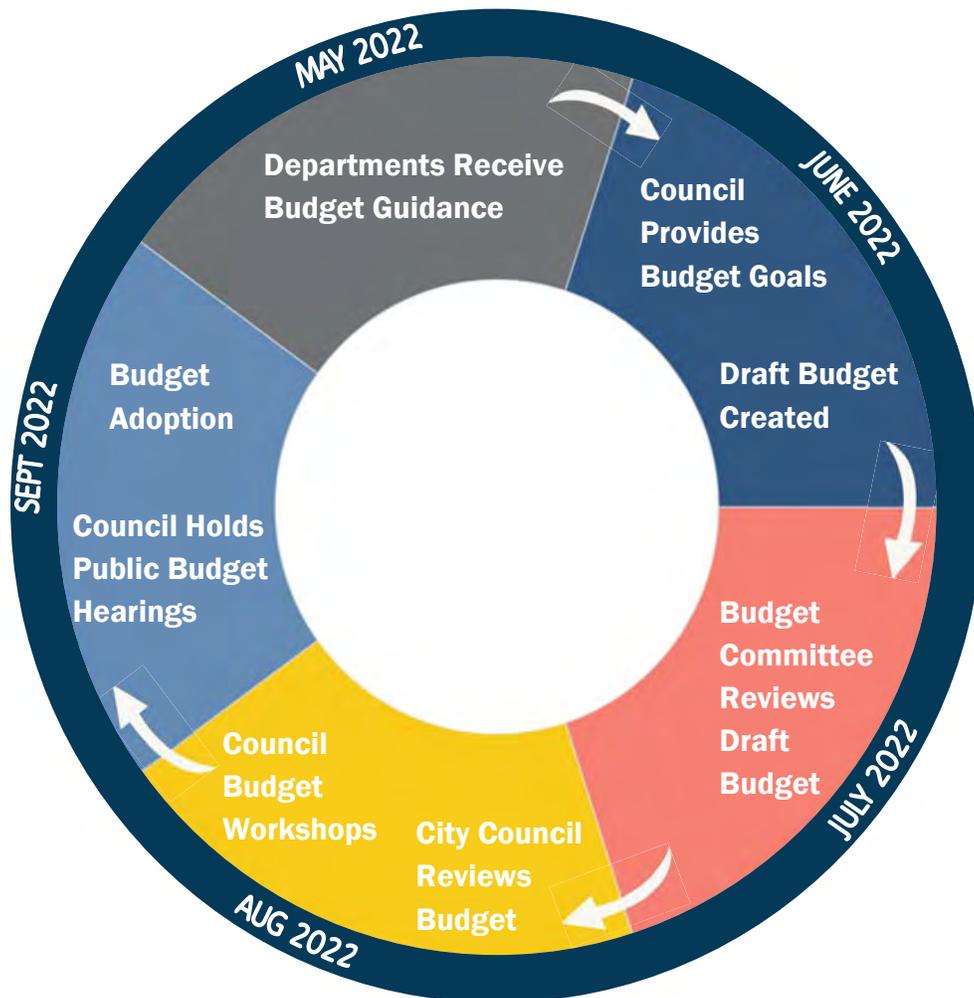
The City Council adopted a Strategic Plan in April 2020 under Resolution 20-05 which identified three (3) priority strategic goals to enhance the community.



Budget Process

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

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



Community at a Glance



CITY, STATE

Belle Isle, FL

POPULATION

7,042



TOTAL HOUSEHOLDS



2,647

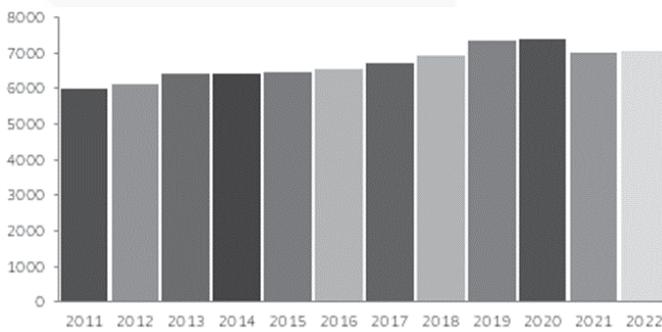


HOUSEHOLD INCOME

Median Income **\$98,545**

Above \$200,000 **17.1%**

Below \$25,000 **9.3%**



MEDIAN HOME VALUE

\$358,333



HOME OWNERS vs RENTERS

GENDER & AGE

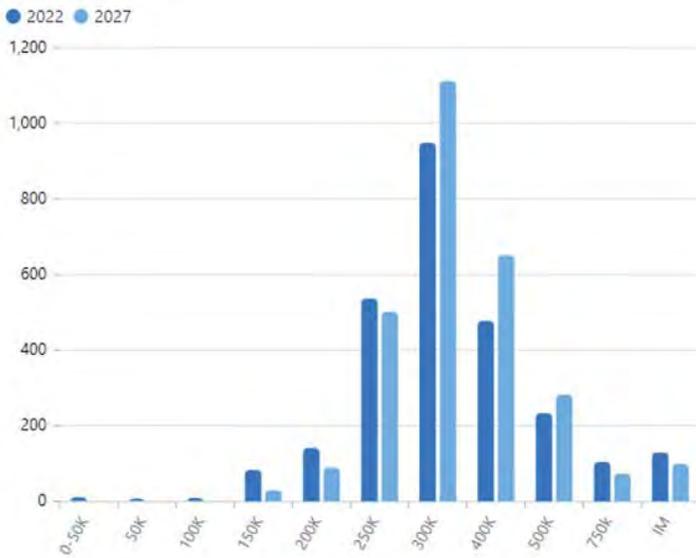
50.9%



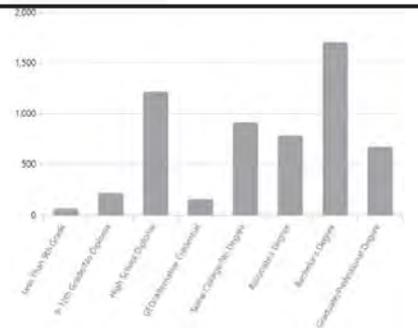
49.1%



HOME VALUE DISTRIBUTION



EDUCATION ATTAINMENT



GROWTH RATE



1.05%
Families



2.2%
Household Income (Median)



1.15%
Population

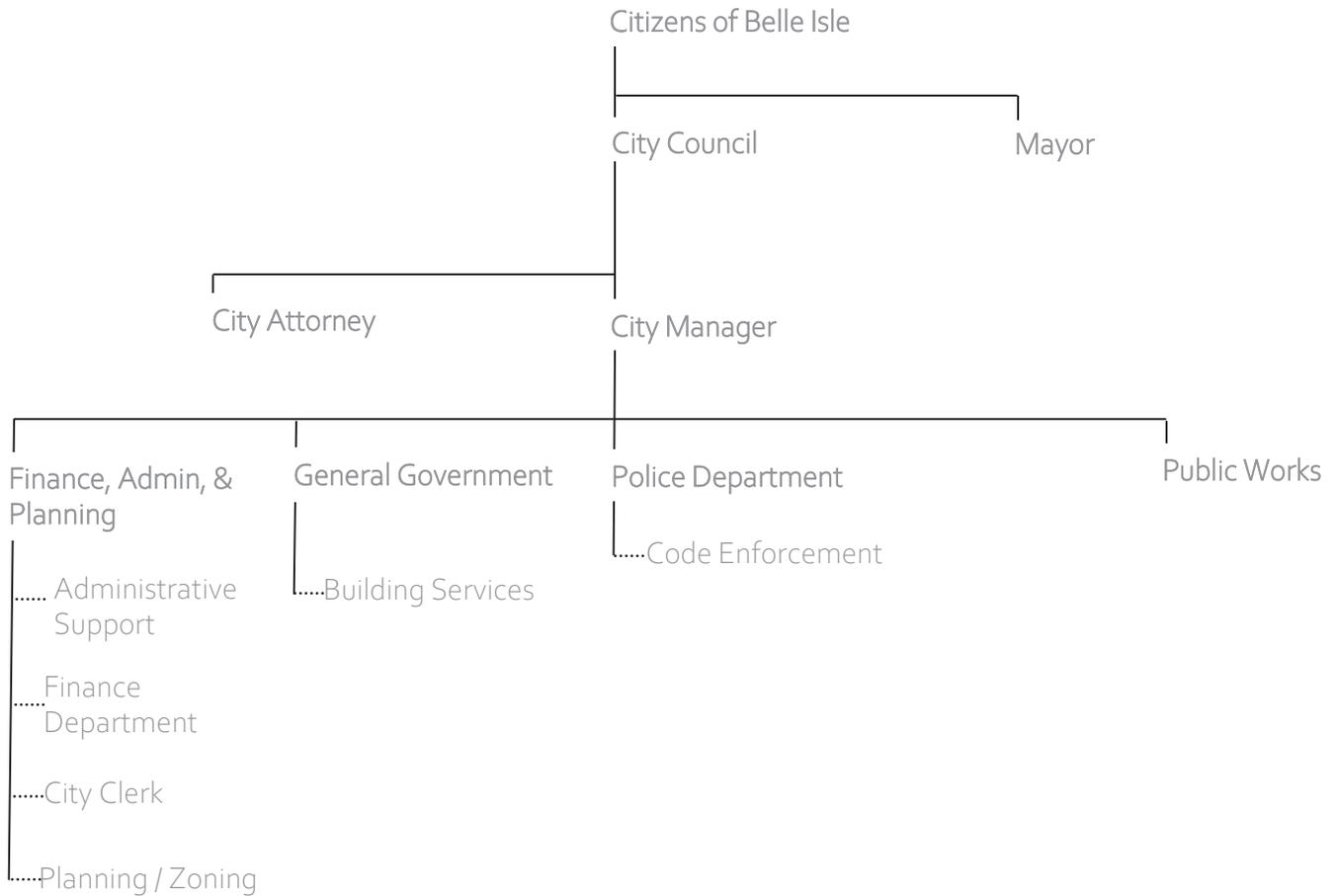


1.13%
Households



* Data Source: US Census Bureau and Orlando Economic Partnership

City Organizational Chart



Fund Structure

GENERAL FUND (001)

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

TRANSPORTATION IMPACT FEE FUND (102)

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

STORMWATER FUND (103)

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

LAW ENFORCEMENT EDUCATION FUND (104)

The Law Enforcement Education Fund is a special revenue fund to account for revenues received pursuant to Florida 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. This fund will be discontinued in FY 22/23 as the debt is being removed from the City's books with the new lease agreement with the Charter School.

CAPITAL EQUIPMENT REPLACEMENT FUND (301)

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

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND (303)

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



CITY OF BELLE ISLE, FLORIDA • 2022-2023 ADOPTED BUDGET

Section Two

BUDGET SUMMARY

BUDGET SUMMARY

ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
REVENUES					
Ad Valorem Taxes	4,005,622	0	0	0	4,005,622
Other Taxes	444,601	0	0	0	444,601
Licenses and Permits	545,000	0	0	0	545,000
Intergovernmental Revenue	3,306,445	45,000	0	0	3,351,445
Charges for Services	707,524	425,344	0	0	1,132,868
Fines & Forfeitures	462,500	3,000	0	0	465,500
Miscellaneous Revenue	520,500	99,625	0	500	620,625
Total Revenues	9,992,192	572,969	0	500	10,565,661
Transfers In	0	0	0	250,000	250,000
Fund Balances/Reserves	3,185,000	801,011	0	461,617	4,447,628
Total Beginning Fund Balance, Revenues, & Transfers In					
	13,177,192	1,373,980	0	712,117	15,263,289
EXPENDITURES					
General Government	1,595,868	0	0	0	1,595,868
Public Safety	5,517,248	6,000	0	0	5,523,248
Physical Environment	2,692,446	1,112,104	0	492,101	4,296,651
Debt Services	262,000	0	0	0	262,000
Total Expenditures	10,067,562	1,118,104	0	492,101	11,677,767
Transfers Out	250,000	0	0	0	250,000
Fund Balances/Reserves	2,859,630	255,876	0	220,016	3,335,522
Total Expenditures, Transfers Out, & Ending Fund Balance					
	13,177,192	1,373,980	0	712,117	15,263,289

BUDGET SUMMARY

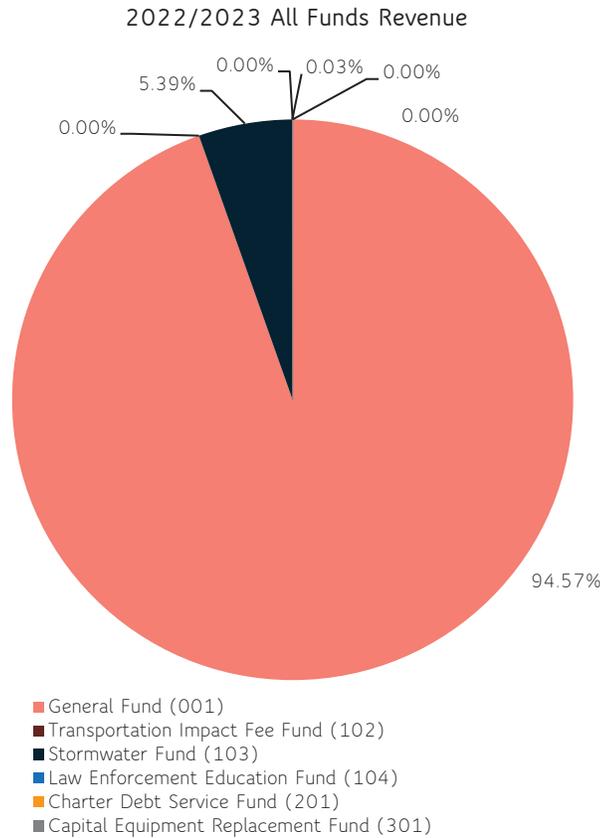
ALL FUNDS

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Beginning Fund Balance	6,563,756	5,127,932	5,412,396	4,447,628
REVENUES				
General Fund (001)	7,297,116	7,822,002	8,733,377	9,992,192
Transportation Impact Fee Fund (102)	5,272	500	500	500
Stormwater Fund (103)	621,171	1,720,238	1,342,851	568,969
Law Enforcement Education Fund (104)	4,326	2,000	2,000	3,500
Charter Debt Service Fund (201)	1,047,376	1,037,341	1,026,141	0
Capital Equipment Replacement Fund (301)	885	500	500	500
Capital Improvement Revenue Note 2020 Project Fund (303)	0	0	0	0
Total Revenues	8,976,145	10,582,581	11,105,369	10,565,661
Transfers In	0	0	0	250,000
Total Beginning Fund Balance, Revenues, & Transfers In	15,539,901	15,710,513	16,517,765	15,263,289
EXPENDITURES				
General Fund (001)	6,635,764	7,805,169	8,754,003	10,067,562
Transportation Impact Fee Fund (102)	47,400	55,100	39,600	65,000
Stormwater Fund (103)	365,028	1,491,850	883,964	1,047,104
Law Enforcement Education Fund (104)	6,094	6,000	6,000	6,000
Charter Debt Service Fund (201)	1,020,571	1,419,173	1,427,173	0
Capital Equipment Replacement Fund (301)	0	0	0	50,000
Capital Improvement Revenue Note 2020 Project Fund (303)	2,057,899	0	0	442,101
Total Expenditures	10,132,757	10,777,292	11,110,740	11,677,767
Transfers Out	0	0	0	250,000
Ending Fund Balance	5,407,145	4,933,221	5,407,025	3,335,522
Total Expenditures, Transfers Out, & Ending Fund Balance	15,539,901	15,710,513	16,517,765	15,263,289

REVENUES: SUMMARY

ALL FUNDS

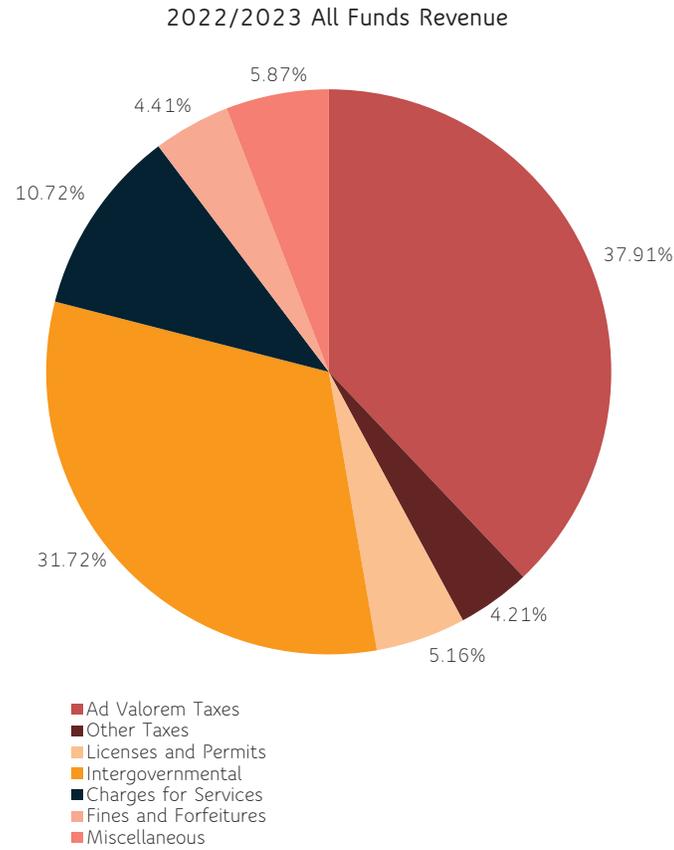
	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
General Fund (001)	7,297,116	7,822,002	8,733,377	9,992,192
Transportation Impact Fee Fund (102)	5,272	500	500	500
Stormwater Fund (103)	621,171	1,720,238	1,342,851	568,969
Law Enforcement Education Fund (104)	4,326	2,000	2,000	3,500
Charter Debt Service Fund (201)	1,047,376	1,037,341	1,026,141	0
Capital Equipment Replacement Fund (301)	885	500	500	500
Capital Improvement Revenue Note 2020 Project Fund (303)	0	0	0	0
Total Revenues	8,976,145	10,582,581	11,105,369	10,565,661



REVENUES: SUMMARY

ALL FUNDS

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Ad Valorem Taxes	3,535,115	3,684,899	3,684,899	4,005,622
Other Taxes	457,339	432,500	432,500	444,601
Licenses and Permits	547,659	504,900	524,900	545,000
Intergovernmental	1,885,811	3,391,369	3,627,247	3,351,445
Charges for Services	1,035,214	1,064,177	1,068,677	1,132,868
Fines and Forfeitures	245,626	419,000	464,000	465,500
Miscellaneous	1,269,381	1,085,736	1,303,146	620,625
Total Revenues	8,976,145	10,582,581	11,105,369	10,565,661

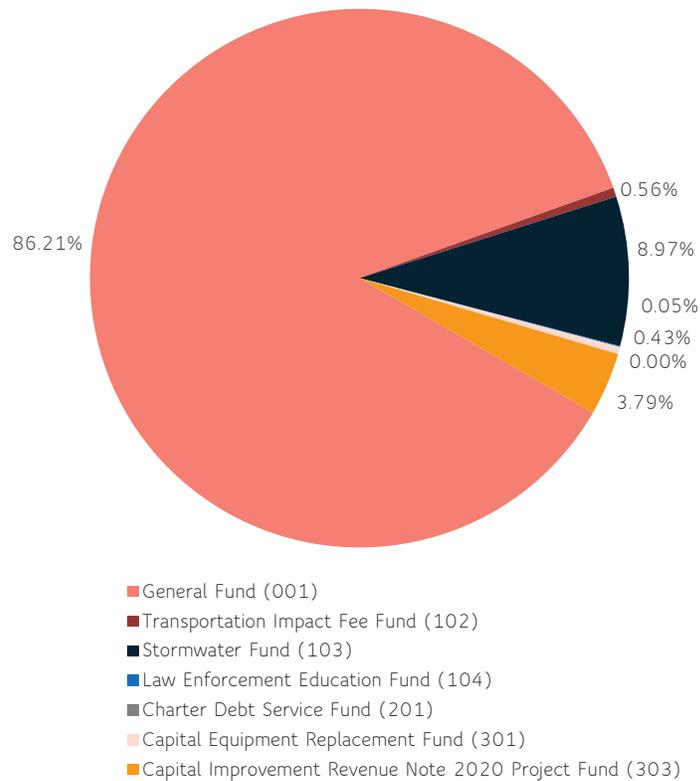


EXPENDITURES: SUMMARY

ALL FUNDS

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
General Fund (001)	6,635,764	7,805,169	8,754,003	10,067,562
Transportation Impact Fee Fund (102)	47,400	55,100	39,600	65,000
Stormwater Fund (103)	365,028	1,491,850	883,964	1,047,104
Law Enforcement Education Fund (104)	6,094	6,000	6,000	6,000
Charter Debt Service Fund (201)	1,020,571	1,419,173	1,427,173	0
Capital Equipment Replacement Fund (301)	0	0	0	50,000
Capital Improvement Revenue Note 2020 Project Fund (303)	2,057,899	0	0	442,101
Total Expenditures	10,132,757	10,777,292	11,110,740	11,677,767

2022/2023 All Funds Expenditures

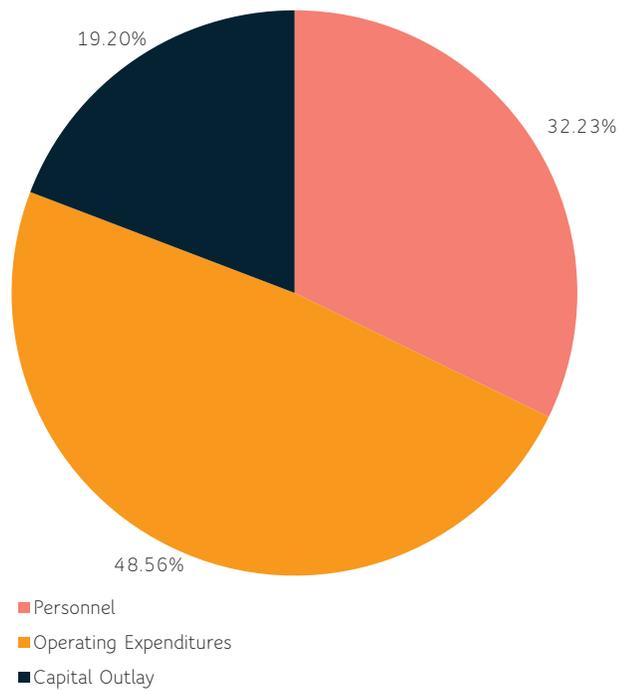


EXPENDITURES: SUMMARY

ALL FUNDS

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Personnel	2,779,031	3,109,558	3,676,566	3,679,720
Operating Expenditures	3,983,041	4,393,299	4,627,892	5,543,996
Capital Outlay	2,404,924	2,308,335	1,840,182	2,192,051
Debt Service	965,761	966,100	966,100	262,000
Total Expenditures	10,132,757	10,777,292	11,110,740	11,677,767

2022/2023 All Funds Expenditures



CHANGE IN FUND BALANCE

ALL FUNDS

FUND	General Fund (001)	Transportation Impact Fund (102)	Stormwater Fund (103)	Law Enforcement Education Fund (104)	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, 2022	3,185,000	110,788	678,228	11,995	0	19,516	442,101	4,447,628
Appropriation TO (FROM)								
Fund Balance	(325,370)	(64,500)	(478,135)	(2,500)	0	200,500	(442,101)	(1,112,106)
<u>Projected</u> Ending Fund								
Balance September 30, 2023	2,859,630	46,288	200,093	9,495	0	220,016	0	3,335,522

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 22/23 General Fund Budgeted Revenue:	\$ 9,992,192			
FY 22/23 General Fund Reserves Balance:	\$ 2,859,630	which is	29%	in Reserves
An Ending Reserves Balance of:	\$ 1,698,673	would be	17%	in Reserves
	\$ 1,998,438	would be	20%	in Reserves
	\$ 2,498,048	would be	25%	in Reserves

Fund Balance History (General Fund)

FYE	Total Revenue	Ending Fund Balance	% of Revenue in Reserves	
9/30/2022*	8,733,377	3,185,000	36%	* projected
9/30/2021	7,297,116	3,198,256	44%	
9/30/2020	6,579,594	2,536,904	39%	
9/30/2019	7,410,022	2,371,023	32%	
9/30/2018	5,941,031	1,473,141	25%	

Debt Service

REVENUE BOND SERIES 2016

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

For FY 2022/2023, the City has budgeted the following for repayment of this loan:

(General Fund—Fund 001)

Principal:	\$ 95,000
Interest:	<u>\$ 9,000</u>
Total	\$ 104,000

REVENUE BOND SERIES 2020

On September 25, 2020, the City of Belle Isle issued FMLC Capital Improvement Revenue Note, Series 2020, in the amount of \$2,551,281 for the purchase of real property located at 6300 Hansel Avenue. The remaining proceeds will be used in FY 22/23 to either purchase additional land or to fund stormwater capital improvements. The loan is secured by a covenant to appropriate in the annual budget the amount of non-ad valorem revenues to satisfy repayment.

For FY 2022/2023, the City has budgeted the following for repayment of this loan:

(General Fund—Fund 001)

Principal:	\$ 109,000
Interest:	<u>\$ 49,000</u>
Total	\$ 158,000





CITY OF BELLE ISLE, FLORIDA • 2022-2023 ADOPTED BUDGET

Section Three

GENERAL FUND

Overview

Fund 001 General Fund

The General Fund is the largest fund of the City of Belle Isle and serves as the primary operating fund. The General Fund accounts for all financial resources not accounted for and reported in another fund. For FY 22-23, the General Fund accounts for 86% 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.

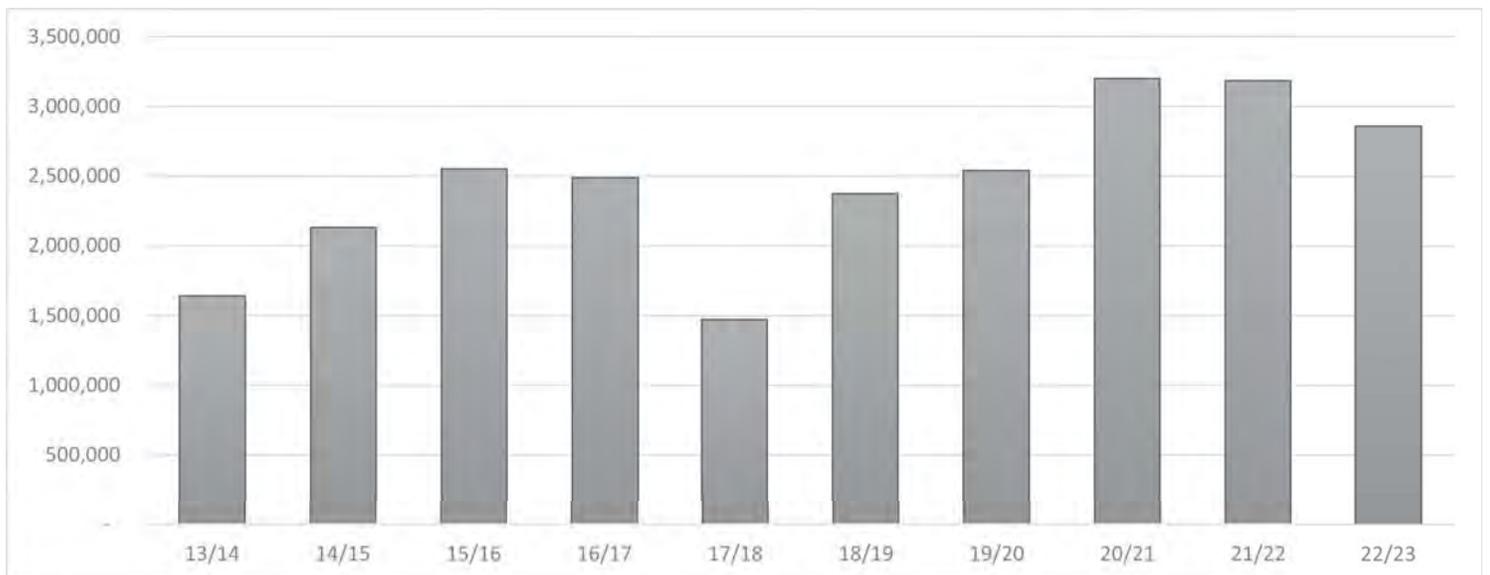
2022-2023 Outlook

General Fund revenues are expected to increase 14% compared to the FY 21-22 Anticipated Amended Budget. This increase is greatly attributed to revenue from the American Rescue Plan Act–Coronavirus Local Fiscal Recovery Fund (ARPA) and the Charter School rent revenue per the new lease agreement.

General Fund expenditures are expected to increase 15%. This increase is mostly due to the increase in staffing and projects tied to the ARPA funding.

The Ending Fund Balance of the General Fund is expected to be \$2.8 million.

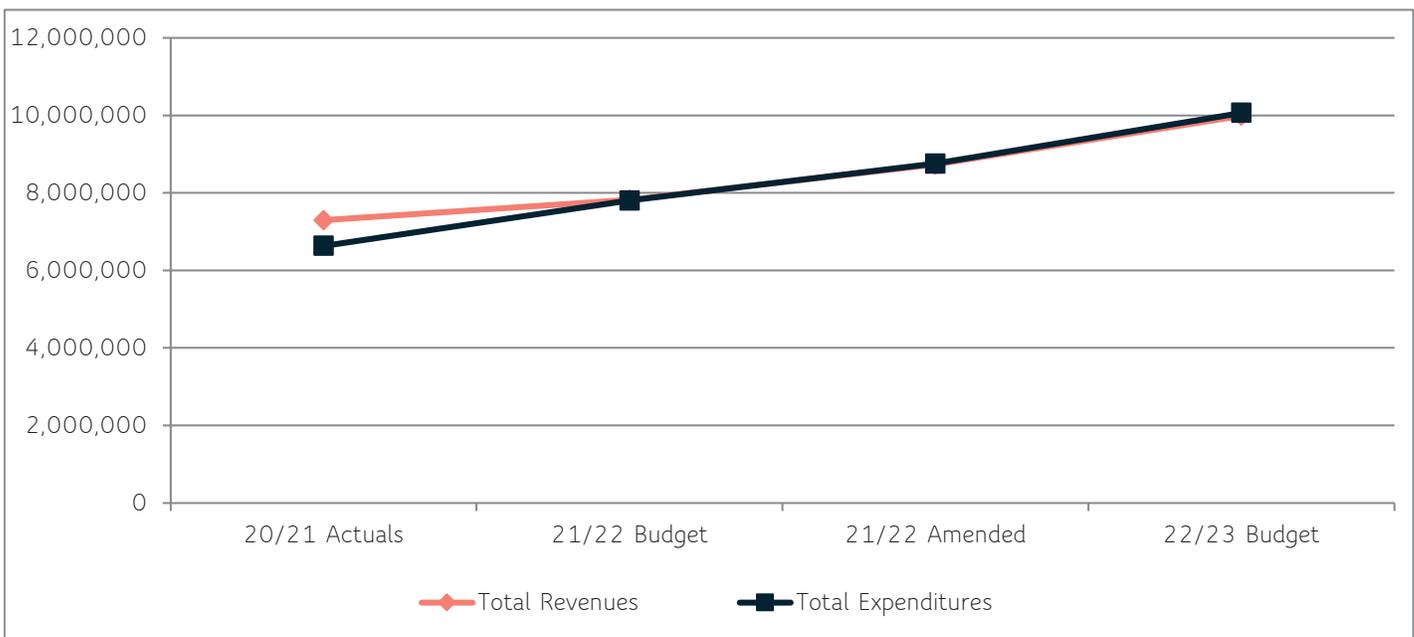
ENDING FUND BALANCE



BUDGET SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Beginning Fund Balance	2,536,904	3,000,000	3,198,256	3,185,000
REVENUES				
Ad Valorem Taxes	3,535,115	3,684,899	3,684,899	4,005,622
Other Taxes	457,339	432,500	432,500	444,601
Licenses and Permits	547,659	504,900	524,900	545,000
Intergovernmental	1,754,473	2,076,972	2,690,237	3,306,445
Charges for Services	640,382	658,836	663,336	707,524
Fines and Forfeitures	242,379	417,500	462,500	462,500
Miscellaneous	119,769	46,395	275,005	520,500
Total Revenues	7,297,116	7,822,002	8,733,377	9,992,192
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	9,834,020	10,822,002	11,931,633	13,177,192
EXPENDITURES				
Legislative	36,607	51,000	51,000	28,150
Executive Mayor	2,088	3,300	3,300	3,100
Finance, Admin, & Planning	518,272	515,053	562,526	739,418
General Government	2,968,347	2,977,554	3,286,785	3,487,736
Police Department	2,338,681	2,942,737	3,261,869	3,601,474
Public Works	504,208	1,077,525	1,350,523	1,945,684
Debt Service	267,561	238,000	238,000	262,000
Total Expenditures	6,635,764	7,805,169	8,754,003	10,067,562
Transfers Out	0	0	0	250,000
Ending Fund Balance	3,198,256	3,016,833	3,177,630	2,859,630
Total Expenditures, Transfers Out, & Ending Fund Balance	9,834,020	10,822,002	11,931,633	13,177,192



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 22-23, Ad Valorem Tax revenue accounts for 40% of the total budgeted General Fund revenue.

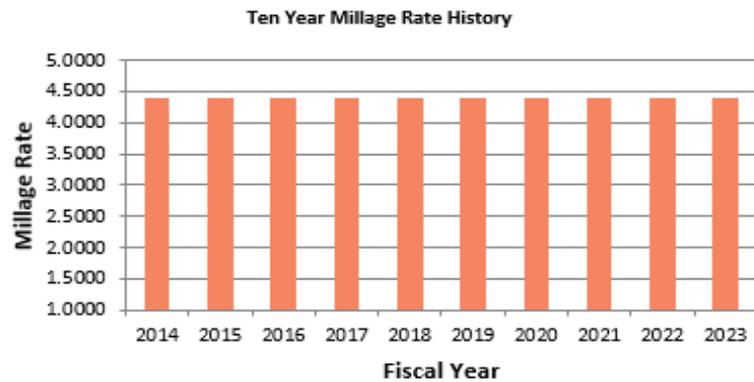
Ad Valorem Taxes are levies on the taxable value of real and personal property within the Belle Isle city limits. The amount of revenue received is based upon the taxable value of properties and the millage rate set annually by the City Council.

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.

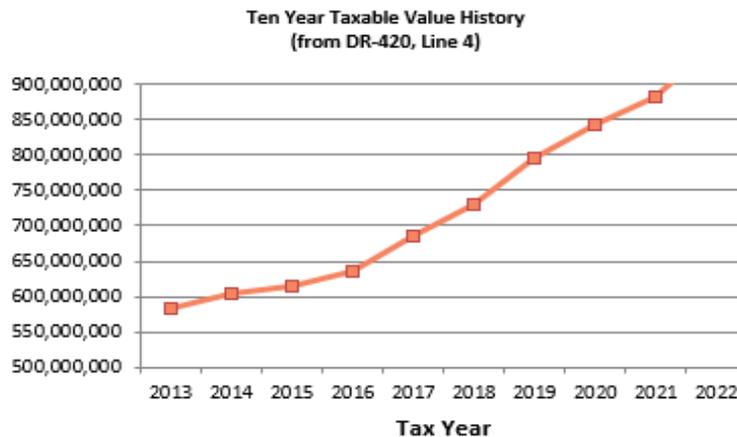
Each year during the budget process, the City must determine and set the millage rate. One mill is equal to \$1 of tax per \$1,000 of taxable assessed value. The rolled back rate is the millage rate that would yield the same amount of revenue as collected in the prior year. If the property values increased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

For FY 2022-2023, the rolled back rate was calculated at 4.0900 mills. City Council approved a millage rate of 4.4018, which represents a 7.62% 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
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
2023	2022	4.4018



Tax Year	Gross Taxable Value (DR-420, Line 4)
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
2022	957,891,012



Revenues

Fund 001 General Fund

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.

LICENSES AND PERMITS

Licenses and Permits include all building permits issued within the City, zoning fees, garage sale permits, boat ramp decals/registration, rental permits, 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, the School Resource Officer contribution from the Charter School, and FEMA reimbursements or other special funding such as ARPA.

CHARGES FOR SERVICES

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

FINES AND FORFEITURES

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

MISCELLANEOUS

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

Revenues

Fund 001 General Fund

The largest source of revenue in the General Fund is from Ad Valorem Tax. For FY 22-23, Ad Valorem Tax accounts for 40% of total General Fund revenues.

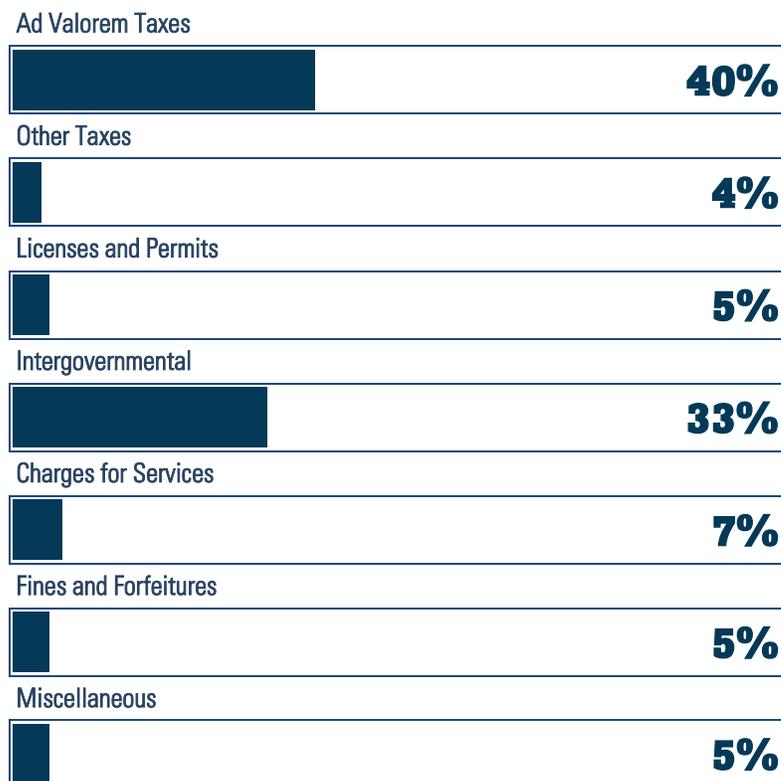
Other sources of revenue include other taxes, licenses and permits, intergovernmental, charges for services, fines and forfeitures, and other miscellaneous revenues.

Solid Waste Fees-Residential increased 8% due to the increase in fees from the solid waste vendor. The amount per residence is \$282.00/year.

The revenue for Red Light Cameras remains the same as FY 21-22; however, once the new cameras are up and running, the City expects this revenue to be increased.

A new revenue line for FY 22-23 is for Charter School Rent budgeted at \$450,000 per the new lease agreement.

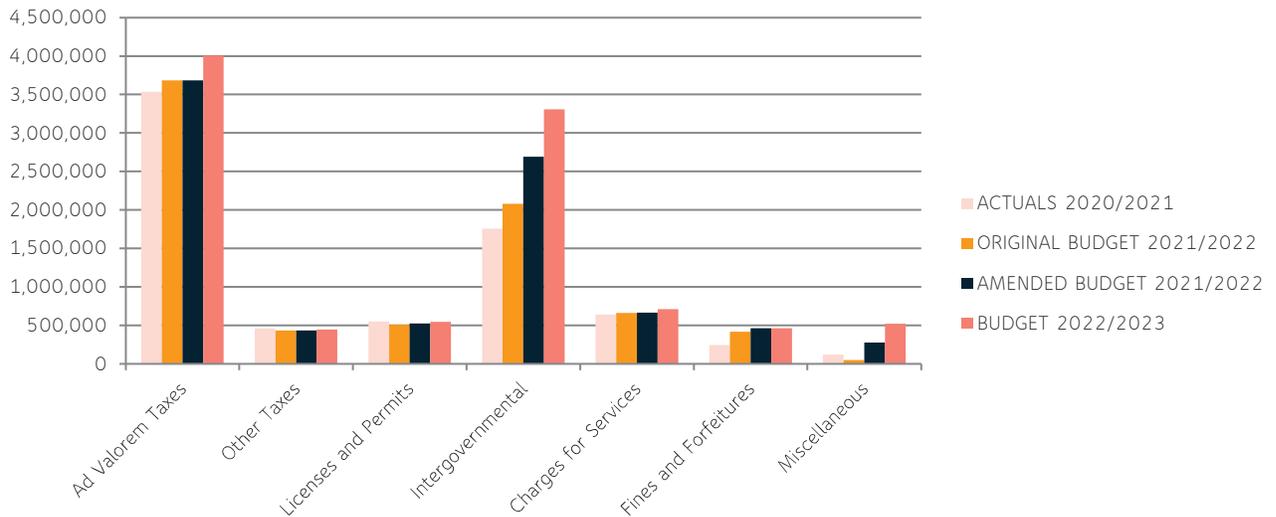
REVENUE SOURCES



REVENUES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Ad Valorem Taxes	3,535,115	3,684,899	3,684,899	4,005,622
Other Taxes	457,339	432,500	432,500	444,601
Licenses and Permits	547,659	504,900	524,900	545,000
Intergovernmental	1,754,473	2,076,972	2,690,237	3,306,445
Charges for Services	640,382	658,836	663,336	707,524
Fines and Forfeitures	242,379	417,500	462,500	462,500
Miscellaneous	119,769	46,395	275,005	520,500
Total Revenues	7,297,116	7,822,002	8,733,377	9,992,192



REVENUES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED* BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
Beginning Fund Balance		2,536,904	3,000,000	3,198,256	3,185,000	0%
REVENUES						
Ad Valorem Taxes						
001-311-100	AD VALOREM TAX	3,535,115	3,684,899	3,684,899	4,005,622	9%
Total Ad Valorem Taxes		3,535,115	3,684,899	3,684,899	4,005,622	9%
Other Taxes						
001-312-410	LOCAL OPTION GAS TAX	220,788	226,000	226,000	237,101	5%
001-314-100	UTILITY SERVICE TAX - ELECTRICITY	20,455	0	0	0	0
001-314-800	UTILITY SERVICE TAX - PROPANE	6,472	5,500	5,500	5,500	0%
001-315-000	COMMUNICATIONS SERVICES TAXES	194,048	189,000	189,000	190,000	1%
001-316-000	BUSINESS TAX LICENSES	15,576	12,000	12,000	12,000	0%
Total Other Taxes		457,339	432,500	432,500	444,601	3%
Licenses and Permits						
001-322-000	BUILDING PERMITS	155,535	150,000	150,000	175,000	17%
001-323-100	FRANCHISE FEE - ELECTRICITY	265,922	250,000	250,000	260,000	4%
001-323-700	FRANCHISE FEE - SOLID WASTE	73,724	60,000	80,000	60,000	-25%
001-329-000	ZONING FEES	31,463	25,000	25,000	30,000	20%
001-329-100	PERMITS - GARAGE SALE	75	100	100	200	100%
001-329-130	BOAT RAMPS - DECAL AND REG	2,115	1,800	1,800	1,800	0%
001-329-900	TREE REMOVAL	425	0	0	0	0
001-367-000	RENTAL LICENSES	18,400	18,000	18,000	18,000	0%
Total Licenses and Permits		547,659	504,900	524,900	545,000	4%
Intergovernmental						
001-331-100	FEMA REIMBURSEMENT - FEDERAL	149,577	0	0	0	0
001-331-110	FEMA REIMBURSEMENT - STATE	8,310	0	0	0	0
001-331-120	FDOT REIMBURSEMENT	6,956	0	0	0	0
001-331-130	CARES ACT REIMBURSEMENT	19,208	0	0	0	0
001-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	0	498,693	1,072,942	1,813,090	69%
001-334-201	FDOT UNF HIGH VISABILITY ENFORCEMENT	0	0	3,964	0	-100%
001-334-396	OJP BULLETPROOF VEST GRANT	786	0	0	0	0
001-334-560	FDLE JAG GRANT	11,000	0	10,989	0	-100%
001-334-565	FDLE CESF/CERF FUNDING	64,689	0	24,063	0	-100%
001-335-120	STATE SHARED REVENUE	374,339	344,000	344,000	372,724	8%
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	98	0	0	0	0
001-335-180	HALF-CENT SALES TAX	1,050,050	1,100,000	1,100,000	1,043,124	-5%
001-337-200	SRO - CHARTER CONTRIBUTION	69,460	74,296	74,296	77,507	4%
001-337-205	CHARTER SCHOOL INSURANCE CONTRIBUTIONS	0	59,983	59,983	0	-100%
Total Intergovernmental		1,754,473	2,076,972	2,690,237	3,306,445	23%
Charges for Services						
001-341-900	QUALIFYING FEES	70	0	0	0	0
001-343-410	SOLID WASTE FEES - RESIDENTIAL	640,184	652,836	652,836	707,524	8%
001-347-400	SPECIAL EVENTS	128	6,000	10,500	0	-100%
Total Charges for Services		640,382	658,836	663,336	707,524	7%
Fines and Forfeitures						
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	28,040	20,000	65,000	65,000	0%
001-351-110	RED LIGHT CAMERAS	203,927	390,000	390,000	390,000	0%
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIOL	760	0	0	0	0
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	7,135	7,500	7,500	7,500	0%
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	2,517	0	0	0	0
Total Fines and Forfeitures		242,379	417,500	462,500	462,500	0%
Miscellaneous						
001-361-100	INTEREST - GENERAL FUND	982	500	500	500	0%

REVENUES: DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED* BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
001-361-200	INTEREST - SBA	56	0	0	0	0
001-362-100	CHARTER SCHOOL RENT	0	0	0	450,000	0
001-364-000	DISPOSITION OF FIXED ASSETS	47,000	0	167,086	0	-100%
001-366-000	CONTRIBUTIONS & DONATIONS	2,122	0	19,004	0	-100%
001-369-900	OTHER MISCELLANEOUS REVENUE	24,104	10,000	10,000	40,000	300%
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	23,688	0	32,520	0	-100%
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	18,935	35,895	35,895	30,000	-16%
001-369-908	OC NAV BOARD REIMBURSEMENTS - MISC	2,682	0	0	0	0
001-369-910	VACANT FORECLOSURE	200	0	0	0	0
001-369-915	AAA FLORIDA TRAFFIC SAFETY GRANT	0	0	10,000	0	-100%
	Total Miscellaneous	119,769	46,395	275,005	520,500	89%
Total Revenues		7,297,116	7,822,002	8,733,377	9,992,192	14%
Transfers In		0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		9,834,020	10,822,002	11,931,633	13,177,192	

* Amended Budget includes amendments already completed as well as amendments projected to occur.

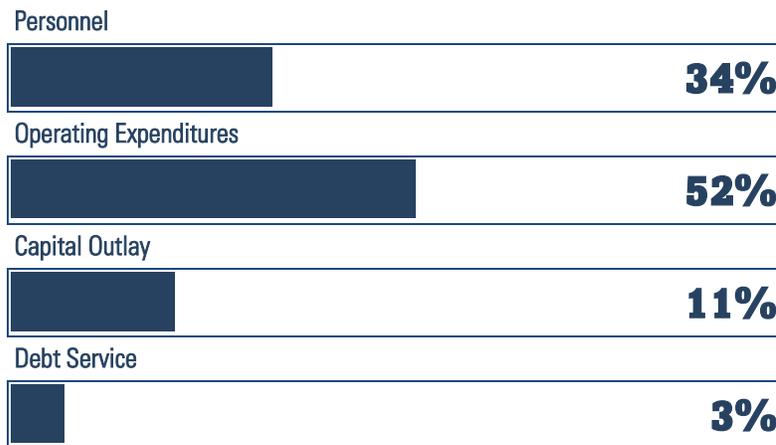
Expenditures

Fund 001 General Fund

The largest category of expenditures in the General Fund is in operating expenditures. For FY 22-23, operating expenditures account for 52% of total General Fund expenditures. The single largest operating expenditure line is Fire Protection which is budgeted at \$1,915,774 for FY 22-23. 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 34% of expenditures.

EXPENDITURE CATEGORIES



In Personnel, the FY 22-23 budget includes salary adjustments along with a 4% cost of living adjustment and a 1% merit increase. Additionally, law enforcement personnel will increase as per the police pay plan. The retirement contributions for FY 22-23 increased from 15% to 16% for civilian non-uniform employees and increased from 17.5% to 18.5% for uniform law enforcement employees.

In Operating Expenditures, there is an increase in legal services, and increase in contractual services for the GoGov service and a comp plan consultant, increase in IT expenses for the new contract with Eola Tech, an increase in Website/Social Media for a social media employee or company, increase to solid waste disposal, and an increase in the Neighborhood Grant Program (BING) from \$7,000 to \$7,500 as well as the added allocation for Mayor. Also, the Police Department has budgeted for (4) additional red light cameras and the addition of license plate readers.

In Capital Outlay, many projects are budgeted to include paving, sidewalks, a server for the Police Department, play equipment for parks, Delia Beach sidewalk and deck, clock tower repairs, and a new pole barn and garage doors at the Public Works Warehouse.

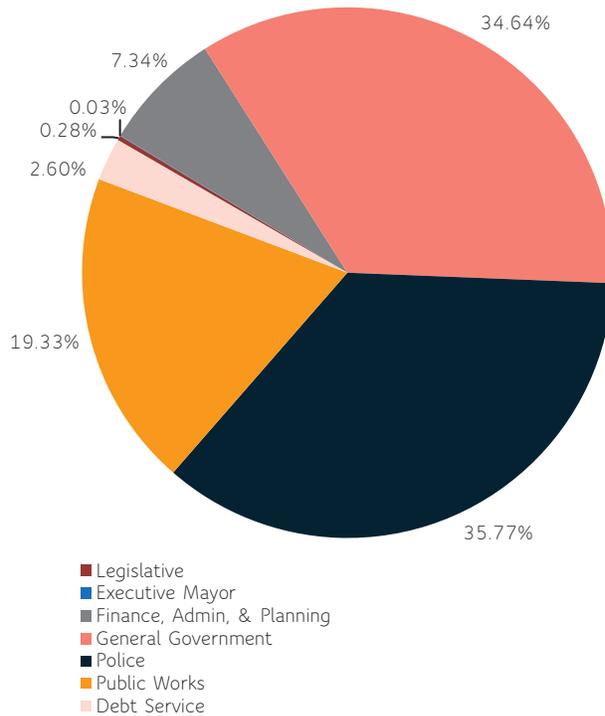
Debt Service includes the payments of principal and interest on the 2016 and 2020 revenue bonds.

EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

Department	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Legislative	36,607	51,000	51,000	28,150
Executive Mayor	2,088	3,300	3,300	3,100
Finance, Admin, & Planning	518,272	515,053	562,526	739,418
General Government	2,968,347	2,977,554	3,286,785	3,487,736
Police	2,338,681	2,942,737	3,261,869	3,601,474
Public Works	504,208	1,077,525	1,350,523	1,945,684
Debt Service	267,561	238,000	238,000	262,000
Total Expenditures	6,635,764	7,805,169	8,754,003	10,067,562

2022/2023 General Fund Expenditures

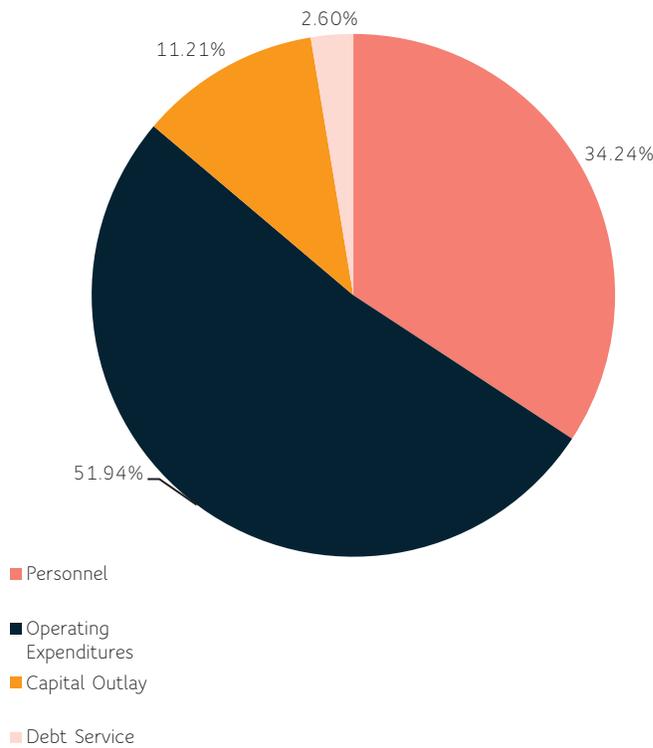


EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Personnel	2,521,330	2,835,385	3,359,029	3,447,366
Operating Expenditures	3,740,670	4,161,799	4,388,392	5,229,496
Capital Outlay	106,203	569,985	768,582	1,128,700
Debt Service	267,561	238,000	238,000	262,000
Total Expenditures	6,635,764	7,805,169	8,754,003	10,067,562

2022/2023 General Fund Expenditures



EXPENDITURES: SUMMARY

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Legislative				
Personnel	2,434	3,500	3,500	3,500
Operating Expenditures	34,173	47,500	47,500	24,650
Capital Outlay	0	0	0	0
Total Legislative	36,607	51,000	51,000	28,150
Executive Mayor				
Personnel	400	500	500	500
Operating Expenditures	1,688	2,800	2,800	2,600
Capital Outlay	0	0	0	0
Total Executive Mayor	2,088	3,300	3,300	3,100
Finance, Admin, & Planning				
Personnel	486,281	412,053	500,276	655,718
Operating Expenditures	31,991	103,000	62,250	83,700
Capital Outlay	0	0	0	0
Total Finance, Admin, & Planning	518,272	515,053	562,526	739,418
General Government				
Personnel	0	0	114,788	0
Operating Expenditures	2,936,490	2,977,554	3,142,215	3,487,736
Capital Outlay	31,857	0	29,782	0
Total General Government	2,968,347	2,977,554	3,286,785	3,487,736
Police				
Personnel	1,912,696	2,269,467	2,488,917	2,503,764
Operating Expenditures	363,261	597,370	658,052	1,087,710
Capital Outlay	62,724	75,900	114,900	10,000
Total Police	2,338,681	2,942,737	3,261,869	3,601,474
Public Works				
Personnel	119,519	149,865	251,048	283,884
Operating Expenditures	373,067	433,575	475,575	543,100
Capital Outlay	11,622	494,085	623,900	1,118,700
Total Public Works	504,208	1,077,525	1,350,523	1,945,684
Non-Departmental				
Debt Service	267,561	238,000	238,000	262,000
Total Non-Departmental	267,561	238,000	238,000	262,000
Total Expenditures	6,635,764	7,805,169	8,754,003	10,067,562

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED* BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
EXPENDITURES						
Legislative						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	0	500	500	500	0%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	471	500	500	500	0%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	471	500	500	500	0%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	79	500	500	500	0%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	471	500	500	500	0%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	471	500	500	500	0%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	471	500	500	500	0%
001-511-00-3150	ELECTION EXPENSE	1,552	10,000	10,000	10,000	0%
001-511-00-3200	AUDITING & ACCOUNTING	23,960	26,000	26,000	0	-100%
001-511-00-4000	TRAVEL & PER DIEM	0	0	0	3,500	0
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	0	250	250	0	-100%
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	0	250	250	0	-100%
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	0	250	250	0	-100%
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	0	250	250	0	-100%
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	0	250	250	0	-100%
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	0	250	250	0	-100%
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	0	250	250	0	-100%
001-511-00-4100	COMMUNICATIONS - TELEPHONE	7,069	7,500	7,500	7,500	0%
001-511-00-4900	OTHER CURRENT CHARGES	39	250	250	250	0%
001-511-00-5100	OFFICE SUPPLIES	190	500	500	500	0%
001-511-00-5200	OPERATING SUPPLIES	33	100	100	100	0%
001-511-00-5400	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS	0	0	0	2,800	0
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	190	200	200	0	-100%
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	190	200	200	0	-100%
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	190	200	200	0	-100%
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	190	200	200	0	-100%
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	190	200	200	0	-100%
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	190	200	200	0	-100%
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	190	200	200	0	-100%
Total Legislative		36,607	51,000	51,000	28,150	-45%
Executive Mayor						
001-512-00-2310	DENTAL & VISION INSURANCE	400	500	500	500	0%
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS - TELEPHONE	1,051	1,200	1,200	1,000	-17%
001-512-00-4900	OTHER CURRENT CHARGES	97	500	500	500	0%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	540	600	600	600	0%
Total Executive Mayor		2,088	3,300	3,300	3,100	-6%
Finance, Admin, & Planning						
001-513-00-1200	REGULAR SALARIES & WAGES	335,263	265,000	335,365	442,893	32%
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	8,369	8,400	8,400	8,400	0%
001-513-00-1400	OVERTIME PAY	438	500	500	500	0%
001-513-00-2100	FICA/MEDICARE TAXES	23,115	20,953	26,336	34,562	31%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	45,666	40,000	46,563	70,863	52%
001-513-00-2300	HEALTH INSURANCE	64,922	70,000	75,300	88,000	17%
001-513-00-2310	DENTAL & VISION INSURANCE	2,896	2,400	2,500	3,100	24%
001-513-00-2320	LIFE INSURANCE	1,454	1,300	1,500	2,100	40%
001-513-00-2330	DISABILITY INSURANCE	4,158	3,500	3,812	5,300	39%
001-513-00-3100	PROFESSIONAL SERVICES	15,589	13,000	13,000	18,000	38%
001-513-00-3400	PLANNING SERVICE	0	75,000	31,250	40,000	28%
001-513-00-4000	TRAVEL & PER DIEM	1,644	1,000	1,000	2,500	150%
001-513-00-4410	RENTALS & LEASES - VEHICLES	0	0	0	3,000	0
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	2,371	0	0	200	0
001-513-00-4700	PRINTING & BINDING	287	500	500	500	0%
001-513-00-4710	CODIFICATION EXPENSES	4,574	3,500	6,500	6,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	1,605	2,000	2,000	2,500	25%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED* BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
001-513-00-4910	LEGAL ADVERTISING	1,646	3,000	3,000	4,000	33%
001-513-00-5200	OPERATING SUPPLIES	73	500	500	0	-100%
001-513-00-5230	FUEL EXPENSE	0	0	0	500	0
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,202	4,500	4,500	6,000	33%
	Total Finance, Admin, & Planning	518,272	515,053	562,526	739,418	31%
	General Government					
001-519-00-1560	PREMIUM PAY - INFLATION STIPEND (ARPA)	0	0	106,630	0	-100%
001-519-00-2100	FICA/MEDICARE TAXES	0	0	8,158	0	-100%
001-519-00-3100	OTHER PROFESSIONAL SERVICES	4,500	0	50,000	0	-100%
001-519-00-3110	LEGAL SERVICES	154,223	160,000	160,000	200,000	25%
001-519-00-3120	ENGINEERING FEES	38,407	30,000	30,000	10,000	-67%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	0	8,000	8,000	7,200	-10%
001-519-00-3200	AUDITING & ACCOUNTING	0	0	0	28,000	0
001-519-00-3400	CONTRACTUAL SERVICES	96,640	25,500	25,500	75,000	194%
001-519-00-3405	BUILDING PERMITS	121,975	120,000	120,000	140,000	17%
001-519-00-3410	JANITORIAL SERVICES	2,284	3,000	3,000	3,000	0%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	2,772	3,000	3,000	35,000	1067%
001-519-00-3440	FIRE PROTECTION	1,675,679	1,760,054	1,753,832	1,915,774	9%
001-519-00-4100	COMMUNICATIONS SERVICES	14,199	15,000	15,000	15,000	0%
001-519-00-4200	FREIGHT & POSTAGE	2,908	5,000	5,000	5,000	0%
001-519-00-4300	UTILITY/ELECTRIC/WATER	18,249	19,000	19,000	21,000	11%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	668,081	690,000	690,000	746,762	8%
001-519-00-4500	INSURANCE	75,573	90,000	149,983	150,000	0%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	6,779	5,000	5,000	7,000	40%
001-519-00-4700	PRINTING & BINDING	5,312	6,000	6,000	6,500	8%
001-519-00-4800	SPECIAL EVENTS	3,242	10,000	17,500	25,000	43%
001-519-00-4900	OTHER CURRENT CHARGES	5,803	6,000	6,000	5,000	-17%
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	3,430	3,500	3,500	3,500	0%
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	2,240	2,300	2,300	2,300	0%
001-519-00-4910	LEGAL ADVERTISING	7,804	5,000	5,000	7,500	50%
001-519-00-5100	OFFICE SUPPLIES	5,634	0	0	0	0
001-519-00-5200	OFFICE & OPERATING SUPPLIES	706	8,500	12,900	15,000	16%
001-519-00-5230	FUEL EXPENSE	344	0	0	0	0
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	638	1,200	1,200	1,200	0%
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	31,857	0	29,782	0	-100%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	600	1,500	1,500	3,000	100%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	18,468	0	49,000	60,000	22%
	Total General Government	2,968,347	2,977,554	3,286,785	3,487,736	6%
	Police					
001-521-00-1200	REGULAR SALARIES & WAGES	1,234,094	1,388,846	1,489,692	1,523,852	2%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	30,758	41,000	41,000	59,400	45%
001-521-00-1215	HOLIDAY PAY	13,023	21,000	22,000	30,000	36%
001-521-00-1220	LONGEVITY PAY	4,000	5,250	5,250	6,000	14%
001-521-00-1400	OVERTIME PAY	13,843	20,000	23,682	20,000	-16%
001-521-00-1500	INCENTIVE PAY	12,240	18,120	21,240	18,500	-13%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	18,405	0	31,541	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	18,700	35,000	35,000	33,600	-4%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	3,979	8,710	13,390	12,700	-5%
001-521-00-1530	BILINGUAL PAY	0	0	0	3,900	0
001-521-00-2100	FICA/MEDICARE TAXES	98,308	117,651	128,734	130,658	1%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	210,699	239,648	257,296	278,754	8%
001-521-00-2300	HEALTH INSURANCE	223,575	335,768	377,968	345,000	-9%
001-521-00-2310	DENTAL & VISION INSURANCE	7,239	10,084	11,644	12,000	3%
001-521-00-2320	LIFE INSURANCE	5,758	6,790	7,280	7,400	2%
001-521-00-2330	DISABILITY INSURANCE	18,075	21,600	23,200	22,000	-5%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	21,984	31,031	32,231	61,000	89%
001-521-00-3110	LEGAL SERVICES	3,455	8,000	8,000	8,000	0%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED* BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
001-521-00-3120	NEW HIRE EXPENSES	0	2,000	2,000	3,000	50%
001-521-00-3405	RED LIGHT CAMERA FEES	112,000	168,000	168,000	336,000	100%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	0	0	70,000	0
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	0	0	0	100,000	0
001-521-00-3410	JANITORIAL SERVICES	2,426	2,600	2,600	3,000	15%
001-521-00-4000	TRAVEL & PER DIEM	2,329	3,000	3,000	5,000	67%
001-521-00-4100	COMMUNICATIONS SERVICES	22,418	25,000	25,000	28,000	12%
001-521-00-4110	DISPATCH SERVICE	72,126	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	129	1,500	1,500	2,000	33%
001-521-00-4300	UTILITY/ELECTRIC/WATER	3,771	3,500	3,500	5,000	43%
001-521-00-4410	RENTALS & LEASES - VEHICLES	2,128	150,664	165,976	200,000	20%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	1,238	2,000	2,000	3,500	75%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	27,551	15,000	15,000	10,000	-33%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,762	4,000	4,000	4,500	13%
001-521-00-4700	PRINTING & BINDING	3,253	3,000	3,000	3,500	17%
001-521-00-4800	COMMUNITY PROMOTIONS	2,346	3,000	3,000	3,000	0%
001-521-00-4900	OTHER CURRENT CHARGES	1,700	3,000	3,000	3,000	0%
001-521-00-4910	LEGAL ADVERTISING	0	1,000	1,000	1,000	0%
001-521-00-4920	MARINE EXPENSES	4,915	8,000	8,000	8,000	0%
001-521-00-4921	PD GRANT EXPENDITURES	8,260	0	989	0	-100%
001-521-00-5100	OFFICE SUPPLIES	1,526	3,000	3,000	4,000	33%
001-521-00-5200	OPERATING SUPPLIES	8,034	5,000	5,000	6,000	20%
001-521-00-5205	COMPUTER AND SOFTWARE	0	14,075	19,075	25,710	35%
001-521-00-5210	UNIFORMS	10,494	10,500	22,500	12,000	-47%
001-521-00-5230	FUEL EXPENSE	47,225	55,000	55,000	60,000	9%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	0	0	0	10,800	0
001-521-00-5245	RADIOS	0	0	0	17,000	0
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	0	0	20,981	15,200	-28%
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	0	0	5,200	0	-100%
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	45	1,000	1,000	1,500	50%
001-521-00-5500	TRAINING - POLICE	2,146	1,500	1,500	5,000	233%
001-521-00-6200	CIP - PD BUILDING IMPRV/REPAIRS	10,001	0	0	0	0
001-521-00-6400	CAPITAL - EQUIPMENT	5,445	3,900	20,900	10,000	-52%
001-521-00-6410	CAPITAL - RADIOS	0	22,000	44,000	0	-100%
001-521-00-6418	CAPITAL - VESSELS	47,278	50,000	50,000	0	-100%
	Total Police	2,338,681	2,942,737	3,261,869	3,601,474	10%
	Public Works					
001-541-00-1200	REGULAR SALARIES & WAGES	83,367	101,000	157,532	185,399	18%
001-541-00-1400	OVERTIME PAY	98	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	6,148	7,765	12,089	14,221	18%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	10,928	15,200	23,680	29,664	25%
001-541-00-2300	HEALTH INSURANCE	17,026	23,000	52,540	49,000	-7%
001-541-00-2310	DENTAL & VISION INSURANCE	538	500	1,592	1,300	-18%
001-541-00-2320	LIFE INSURANCE	346	500	766	900	17%
001-541-00-2330	DISABILITY INSURANCE	1,068	1,400	2,349	2,900	23%
001-541-00-3100	PROFESSIONAL SERVICES	6,038	8,575	8,575	500	-94%
001-541-00-3140	TEMPORARY LABOR	770	0	12,000	0	-100%
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	0	0	0	3,600	0
001-541-00-3400	CONTRACTUAL SERVICES	7,150	8,000	8,000	11,000	38%
001-541-00-3420	LANDSCAPING SERVICES	53,265	70,000	70,000	78,000	11%
001-541-00-4000	TRAVEL & PER DIEM	264	0	700	1,000	43%
001-541-00-4100	COMMUNICATIONS	3,120	3,000	3,000	3,000	0%
001-541-00-4300	UTILITY/ELECTRIC/WATER	95,419	115,000	115,000	120,000	4%
001-541-00-4410	RENTALS & LEASES - VEHICLES	0	0	4,300	82,000	1807%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	4,221	0	0	5,000	0
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	7,299	20,000	20,000	22,000	10%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	11,138	10,000	10,000	10,000	0%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	25,326	40,000	40,000	42,000	5%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED* BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	1,470	3,500	3,500	3,500	0%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	25,888	30,000	30,000	30,000	0%
001-541-00-4690	URBAN FORESTRY	118,352	100,000	125,000	105,000	-16%
001-541-00-5200	OPERATING SUPPLIES	5,977	7,500	7,500	7,500	0%
001-541-00-5210	UNIFORMS	974	1,500	1,500	2,500	67%
001-541-00-5220	PROTECTIVE CLOTHING	779	1,500	1,500	1,500	0%
001-541-00-5230	FUEL EXPENSE	4,757	6,000	6,000	6,000	0%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	0	8,000	8,000	5,000	-38%
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	860	500	500	1,500	200%
001-541-00-5500	TRAINING	0	500	500	2,500	400%
001-541-00-6200	CIP - BUILDINGS	0	0	0	40,000	0
001-541-00-6320	CIP - RESURFACING & CURBING	0	350,585	350,585	453,000	29%
001-541-00-6330	CIP - SIDEWALKS	0	25,000	125,000	500,000	300%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	0	47,000	47,000	0	-100%
001-541-00-6375	CIP - FENCING	0	0	0	0	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	25,000	70,815	97,000	37%
001-541-00-6385	CIP - CLOCK TOWER	0	0	0	28,700	0
001-541-00-6420	CIP - TRAFFIC CALMING	0	0	30,500	0	-100%
001-541-00-6430	CAPITAL - EQUIPMENT	11,622	46,500	0	0	0
	Total Public Works	504,208	1,077,525	1,350,523	1,945,684	44%
	Debt Service					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	198,337	183,000	183,000	204,000	11%
001-584-00-7200	BOND DEBT - INTEREST	69,224	55,000	55,000	58,000	5%
	Total Debt Service	267,561	238,000	238,000	262,000	10%
Total Expenditures		6,635,764	7,805,169	8,754,003	10,067,562	15%
	Transfers					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	250,000	0
	Total Transfers Out	0	0	0	250,000	0
Ending Fund Balance		3,198,256	3,016,833	3,177,630	2,859,630	-10%
Total Expenditures, Transfers Out, & Ending Fund Balance		9,834,020	10,822,002	11,931,633	13,177,192	

* Amended Budget includes amendments already completed as well as amendments projected to occur.

Departments

Department 511

Legislative

Department 512

Executive Mayor

Department 513

Finance, Admin, & Planning

Department 519

General Government

Department 521

Police Department

Department 541

Public Works

Department 590

Non-Departmental



Legislative

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

EXPENDITURES: SUMMARY - LEGISLATIVE

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Personnel	2,434	3,500	3,500	3,500
Operating Expenditures	34,173	47,500	47,500	24,650
Capital Outlay	0	0	0	0
TOTAL	36,607	51,000	51,000	28,150

FY 2022/2023 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

STAFFING

POSITIONS	2020/2021	2021/2022	2022/2023
City Commissioner	7	7	7
TOTAL	7	7	7

EXPENDITURES: DETAIL - LEGISLATIVE

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	% CHG
PERSONNEL						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	0	500	500	500	100%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	471	500	500	500	0%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	471	500	500	500	0%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	79	500	500	500	100%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	471	500	500	500	0%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	471	500	500	500	0%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	471	500	500	500	0%
	Total Personnel	2,434	3,500	3,500	3,500	0%
OPERATING EXPENDITURES						
001-511-00-3150	ELECTION EXPENSE	1,552	10,000	10,000	10,000	0%
001-511-00-3200	AUDITING & ACCOUNTING	23,960	26,000	26,000	0	-100%
001-511-00-4000	TRAVEL & PER DIEM	0	0	0	3,500	0
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	0	250	250	0	-100%
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	0	250	250	0	-100%
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	0	250	250	0	-100%
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	0	250	250	0	-100%
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	0	250	250	0	-100%
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	0	250	250	0	-100%
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	0	250	250	0	-100%
001-511-00-4100	COMMUNICATIONS - TELEPHONE	7,069	7,500	7,500	7,500	0%
001-511-00-4900	OTHER CURRENT CHARGES	39	250	250	250	0%
001-511-00-5100	OFFICE SUPPLIES	190	500	500	500	0%
001-511-00-5200	OPERATING SUPPLIES	33	100	100	100	0%
001-511-00-5400	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS	0	0	0	2,800	0
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	190	200	200	0	-100%
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	190	200	200	0	-100%
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	190	200	200	0	-100%
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	190	200	200	0	-100%
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	190	200	200	0	-100%
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	190	200	200	0	-100%
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	190	200	200	0	-100%
	Total Operating Expenditures	34,173	47,500	47,500	24,650	-48%
	Total Legislative Expenditures	36,607	51,000	51,000	28,150	-45%



Executive Mayor

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

EXPENDITURES: SUMMARY - EXECUTIVE MAYOR

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Personnel	400	500	500	500
Operating Expenditures	1,688	2,800	2,800	2,600
Capital Outlay	0	0	0	0
TOTAL	2,088	3,300	3,300	3,100

FY 2022/2023 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

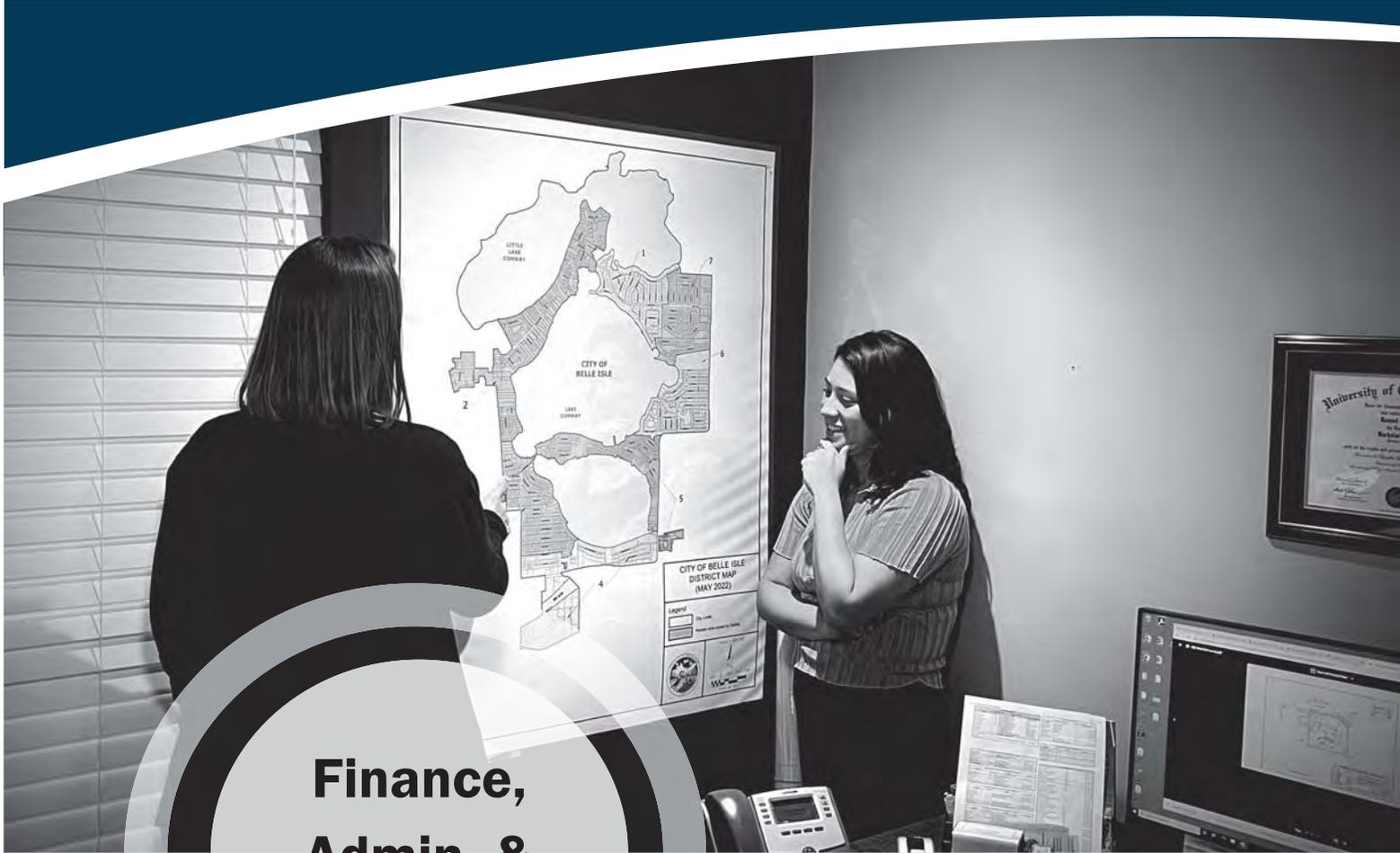
STAFFING

POSITIONS	2020/2021	2021/2022	2022/2023
Mayor	1	1	1
TOTAL	1	1	1

EXPENDITURES: DETAIL - EXECUTIVE MAYOR

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	% CHG
	PERSONNEL					
001-512-00-2310	DENTAL & VISION INSURANCE	400	500	500	500	0%
	Total Personnel	400	500	500	500	0%
	OPERATING EXPENDITURES					
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS - TELEPHONE	1,051	1,200	1,200	1,000	-17%
001-512-00-4900	OTHER CURRENT CHARGES	97	500	500	500	0%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	540	600	600	600	0%
	Total Operating Expenditures	1,688	2,800	2,800	2,600	-7%
	Total Executive Mayor Expenditures	2,088	3,300	3,300	3,100	-6%



Finance, Admin, & Planning

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

EXPENDITURES: SUMMARY - FINANCE, ADMIN, & PLANNING

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Personnel	486,281	412,053	500,276	655,718
Operating Expenditures	31,991	103,000	62,250	83,700
Capital Outlay	0	0	0	0
TOTAL	518,272	515,053	562,526	739,418

FY 2022/2023 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

STAFFING

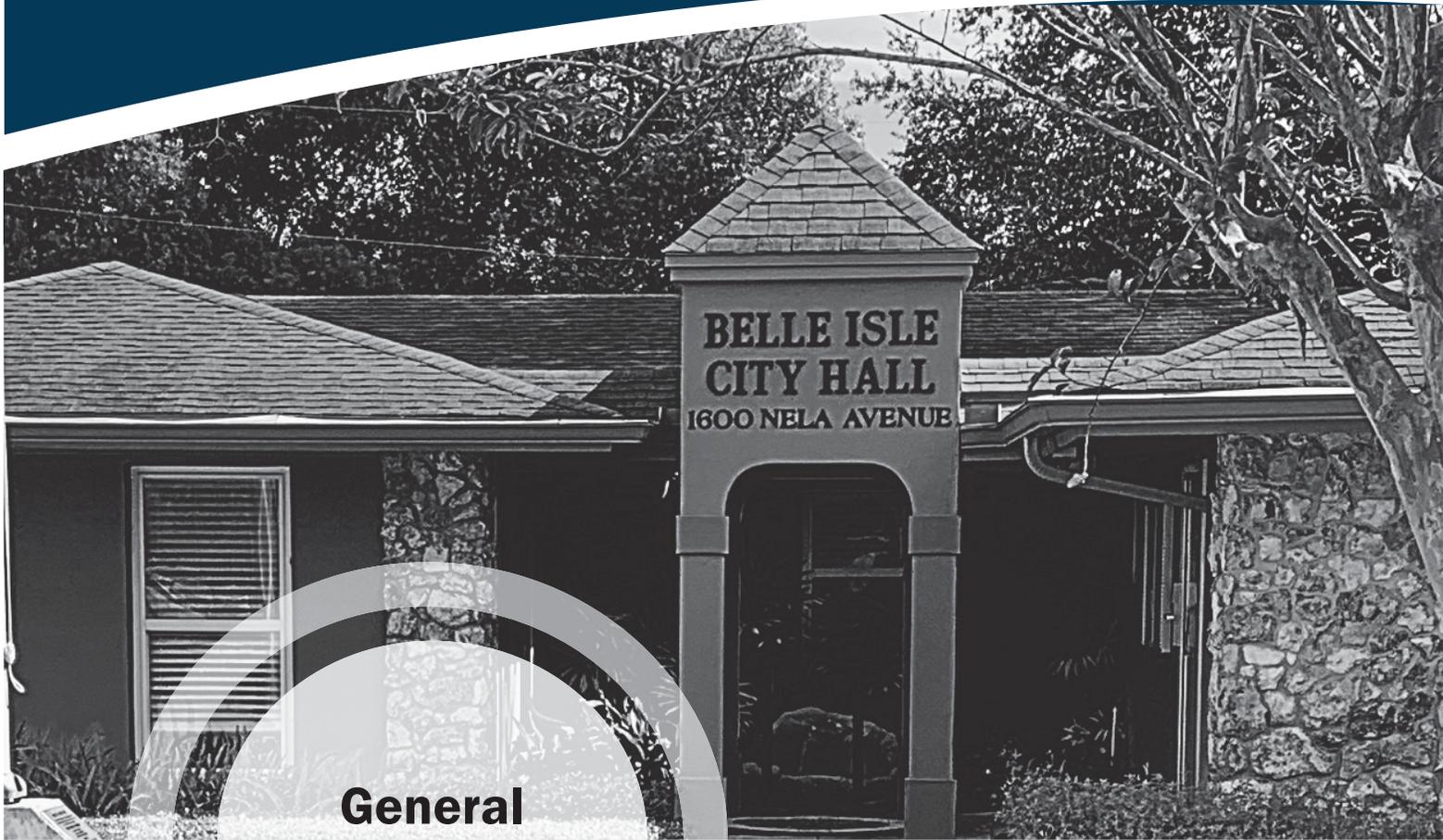
POSITIONS	2020/2021	2021/2022	2022/2023
City Manager	1	1	1
Administrative Assistant	1	1	1
City Clerk	1	1	1
City Planner	0	1	1
Code Enforcement Officer	1	0*	0
Finance Director	1	1	1
Finance Technician	0	1	1
TOTAL	5	6	6

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

EXPENDITURES: DETAIL - FINANCE, ADMIN, & PLANNING

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	% CHG
PERSONNEL						
001-513-00-1200	REGULAR SALARIES & WAGES	335,263	265,000	335,365	442,893	32%
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	8,369	8,400	8,400	8,400	0%
001-513-00-1400	OVERTIME PAY	438	500	500	500	0%
001-513-00-2100	FICA/MEDICARE TAXES	23,115	20,953	26,336	34,562	31%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	45,666	40,000	46,563	70,863	52%
001-513-00-2300	HEALTH INSURANCE	64,922	70,000	75,300	88,000	17%
001-513-00-2310	DENTAL & VISION INSURANCE	2,896	2,400	2,500	3,100	24%
001-513-00-2320	LIFE INSURANCE	1,454	1,300	1,500	2,100	40%
001-513-00-2330	DISABILITY INSURANCE	4,158	3,500	3,812	5,300	39%
	Total Personnel	486,281	412,053	500,276	655,718	31%
OPERATING EXPENDITURES						
001-513-00-3100	PROFESSIONAL SERVICES	15,589	13,000	13,000	18,000	38%
001-513-00-3400	PLANNING SERVICE	0	75,000	31,250	40,000	28%
001-513-00-4000	TRAVEL & PER DIEM	1,644	1,000	1,000	2,500	150%
001-513-00-4410	RENTALS & LEASES - VEHICLES	0	0	0	3,000	0
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	2,371	0	0	200	0
001-513-00-4700	PRINTING & BINDING	287	500	500	500	0%
001-513-00-4710	CODIFICATION EXPENSES	4,574	3,500	6,500	6,500	0%
001-513-00-4900	OTHER CURRENT CHARGES	1,605	2,000	2,000	2,500	25%
001-513-00-4910	LEGAL ADVERTISING	1,646	3,000	3,000	4,000	33%
001-513-00-5200	OPERATING SUPPLIES	73	500	500	0	-100%
001-513-00-5230	FUEL EXPENSE	0	0	0	500	0
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,202	4,500	4,500	6,000	33%
	Total Operating Expenditures	31,991	103,000	62,250	83,700	34%
	Total Finance, Admin, & Planning Expenditures	518,272	515,053	562,526	739,418	31%



**General
Government**

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

EXPENDITURES: SUMMARY - GENERAL GOVERNMENT

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Personnel	0	0	114,788	0
Operating Expenditures	2,936,490	2,977,554	3,142,215	3,487,736
Capital Outlay	31,857	0	29,782	0
TOTAL	2,968,347	2,977,554	3,286,785	3,487,736

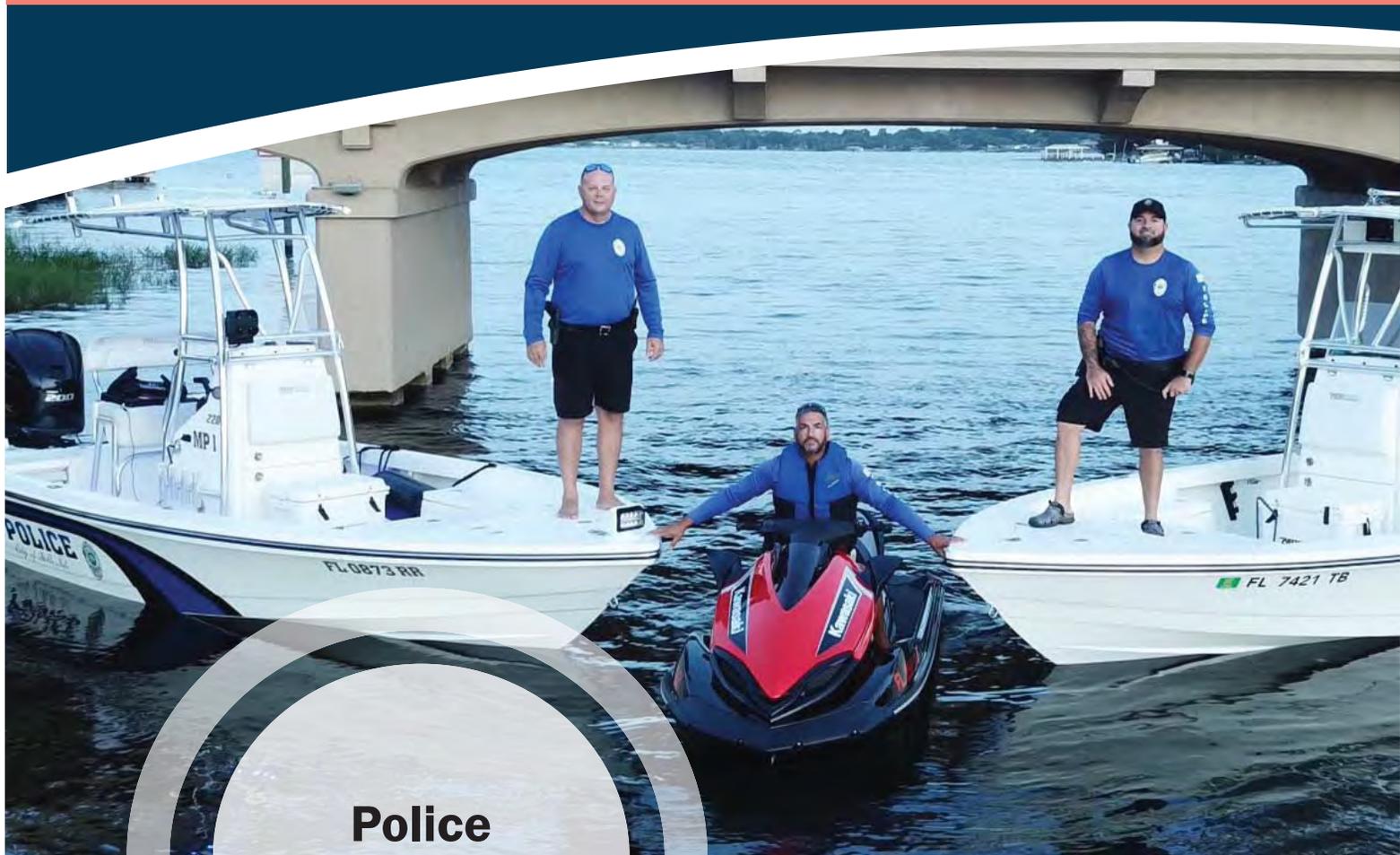
FY 2022/2023 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0

EXPENDITURES: DETAIL - GENERAL GOVERNMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	% CHG
PERSONNEL						
001-519-00-1560	PREMIUM PAY - INFLATION STIPEND (ARPA)	0	0	106,630	0	100%
001-519-00-2100	FICA/MEDICARE TAXES	0	0	8,158	0	200%
	Total Personnel	0	0	114,788	0	-100%
OPERATING EXPENDITURES						
001-519-00-3100	OTHER PROFESSIONAL SERVICES	4,500	0	50,000	0	300%
001-519-00-3110	LEGAL SERVICES	154,223	160,000	160,000	200,000	400%
001-519-00-3120	ENGINEERING FEES	38,407	30,000	30,000	10,000	-67%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	0	8,000	8,000	7,200	-10%
001-519-00-3200	ACCOUNTING & AUDITING	0	0	0	28,000	0%
001-519-00-3400	CONTRACTUAL SERVICES	96,640	25,500	25,500	75,000	194%
001-519-00-3405	BUILDING PERMITS	121,975	120,000	120,000	140,000	17%
001-519-00-3410	JANITORIAL SERVICES	2,284	3,000	3,000	3,000	0%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	2,772	3,000	3,000	35,000	1067%
001-519-00-3440	FIRE PROTECTION	1,675,679	1,760,054	1,753,832	1,915,774	9%
001-519-00-4100	COMMUNICATIONS SERVICES	14,199	15,000	15,000	15,000	0%
001-519-00-4200	FREIGHT & POSTAGE	2,908	5,000	5,000	5,000	0%
001-519-00-4300	UTILITY/ELECTRIC/WATER	18,249	19,000	19,000	21,000	11%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	668,081	690,000	690,000	746,762	8%
001-519-00-4500	INSURANCE	75,573	90,000	149,983	150,000	0%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	6,779	5,000	5,000	7,000	40%
001-519-00-4700	PRINTING & BINDING	5,312	6,000	6,000	6,500	8%
001-519-00-4800	SPECIAL EVENTS	3,242	10,000	17,500	25,000	43%
001-519-00-4900	OTHER CURRENT CHARGES	5,803	6,000	6,000	5,000	-17%
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	3,430	3,500	3,500	3,500	0%
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	2,240	2,300	2,300	2,300	0%
001-519-00-4910	LEGAL ADVERTISING	7,804	5,000	5,000	7,500	50%
001-519-00-5100	OFFICE SUPPLIES	5,634	0	0	0	0
001-519-00-5200	OFFICE & OPERATING SUPPLIES	706	8,500	12,900	15,000	16%
001-519-00-5230	FUEL EXPENSE	344	0	0	0	0
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	638	1,200	1,200	1,200	0%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	600	1,500	1,500	3,000	100%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	18,468	0	49,000	60,000	22%
	Total Operating Expenditures	2,936,490	2,977,554	3,142,215	3,487,736	11%
CAPITAL OUTLAY						
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	31,857	0	29,782	0	-100%
	Total Capital Outlay	31,857	0	29,782	0	-100%
	Total General Government Expenditures	2,968,347	2,977,554	3,286,785	3,487,736	6%



Police Department

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



EXPENDITURES: SUMMARY - POLICE DEPARTMENT

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Personnel	1,912,696	2,269,467	2,488,917	2,503,764
Operating Expenditures	363,261	597,370	658,052	1,087,710
Capital Outlay	62,724	75,900	114,900	10,000
TOTAL	2,338,681	2,942,737	3,261,869	3,601,474

FY 2022/2023 CAPITAL OUTLAY DETAILS

CAPITAL - EQUIPMENT	New Server for Police Department	10,000
TOTAL		10,000

STAFFING

POSITIONS	2020/2021	2021/2022	2022/2023
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Lieutenant	0	1	1
Sergeant	3	3	3
Corporal	2	2	2
Police Officer	11	14	14
Administrative Assistant	1	1	1
Community Service Officer/Code Enforcement	0	2	2
Crossing Guard	6	4	5
TOTAL	25	29	30

EXPENDITURES: DETAIL - POLICE DEPARTMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	% CHG
PERSONNEL						
001-521-00-1200	REGULAR SALARIES & WAGES	1,234,094	1,388,846	1,489,692	1,523,852	2%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	30,758	41,000	41,000	59,400	45%
001-521-00-1215	HOLIDAY PAY	13,023	21,000	22,000	30,000	36%
001-521-00-1220	LONGEVITY PAY	4,000	5,250	5,250	6,000	14%
001-521-00-1400	OVERTIME PAY	13,843	20,000	23,682	20,000	-16%
001-521-00-1500	INCENTIVE PAY	12,240	18,120	21,240	18,500	-13%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	18,405	0	31,541	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	18,700	35,000	35,000	33,600	-4%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	3,979	8,710	13,390	12,700	-5%
001-521-00-1530	BILINGUAL PAY	0	0	0	3,900	0
001-521-00-2100	FICA/MEDICARE TAXES	98,308	117,651	128,734	130,658	1%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	210,699	239,648	257,296	278,754	8%
001-521-00-2300	HEALTH INSURANCE	223,575	335,768	377,968	345,000	-9%
001-521-00-2310	DENTAL & VISION INSURANCE	7,239	10,084	11,644	12,000	3%
001-521-00-2320	LIFE INSURANCE	5,758	6,790	7,280	7,400	2%
001-521-00-2330	DISABILITY INSURANCE	18,075	21,600	23,200	22,000	-5%
	Total Personnel	1,912,696	2,269,467	2,488,917	2,503,764	1%
OPERATING EXPENDITURES						
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	21,984	31,031	32,231	61,000	89%
001-521-00-3110	LEGAL SERVICES	3,455	8,000	8,000	8,000	0%
001-521-00-3120	NEW HIRE EXPENSES	0	2,000	2,000	3,000	50%
001-521-00-3405	RED LIGHT CAMERA FEES	112,000	168,000	168,000	336,000	100%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	0	0	70,000	0
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	0	0	0	100,000	0
001-521-00-3410	JANITORIAL SERVICES	2,426	2,600	2,600	3,000	15%
001-521-00-4000	TRAVEL & PER DIEM	2,329	3,000	3,000	5,000	67%
001-521-00-4100	COMMUNICATIONS SERVICES	22,418	25,000	25,000	28,000	12%
001-521-00-4110	DISPATCH SERVICE	72,126	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	129	1,500	1,500	2,000	33%
001-521-00-4300	UTILITY/ELECTRIC/WATER	3,771	3,500	3,500	5,000	43%
001-521-00-4410	RENTALS & LEASES - VEHICLES	2,128	150,664	165,976	200,000	20%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	1,238	2,000	2,000	3,500	75%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	27,551	15,000	15,000	10,000	-33%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,762	4,000	4,000	4,500	13%
001-521-00-4700	PRINTING & BINDING	3,253	3,000	3,000	3,500	17%
001-521-00-4800	COMMUNITY PROMOTIONS	2,346	3,000	3,000	3,000	0%
001-521-00-4900	OTHER CURRENT CHARGES	1,700	3,000	3,000	3,000	0%
001-521-00-4910	LEGAL ADVERTISING	0	1,000	1,000	1,000	0%
001-521-00-4920	MARINE EXPENSES	4,915	8,000	8,000	8,000	0%
001-521-00-4921	PD GRANT EXPENDITURES	8,260	0	989	0	-100%
001-521-00-5100	OFFICE SUPPLIES	1,526	3,000	3,000	4,000	33%
001-521-00-5200	OPERATING SUPPLIES	8,034	5,000	5,000	6,000	20%
001-521-00-5205	COMPUTER AND SOFTWARE	0	14,075	19,075	25,710	35%
001-521-00-5210	UNIFORMS	10,494	10,500	22,500	12,000	-47%
001-521-00-5230	FUEL EXPENSE	47,225	55,000	55,000	60,000	9%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	0	0	0	10,800	0
001-521-00-5245	RADIOS	0	0	0	17,000	0
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	0	0	20,981	15,200	-28%
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	0	0	5,200	0	-100%
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	45	1,000	1,000	1,500	50%
001-521-00-5500	TRAINING - POLICE	2,146	1,500	1,500	5,000	233%
	Total Operating Expenditures	363,261	597,370	658,052	1,087,710	65%
CAPITAL OUTLAY						
001-521-00-6200	CIP - PD BUILDING IMPRV/REPAIRS	10,001	0	0	0	0
001-521-00-6400	CAPITAL - EQUIPMENT	5,445	3,900	20,900	10,000	-52%
001-521-00-6410	CAPITAL - RADIOS	0	22,000	44,000	0	-100%

EXPENDITURES: DETAIL - POLICE DEPARTMENT

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	% CHG
001-521-00-6418	CAPITAL - VESSELS	47,278	50,000	50,000	0	-100%
	Total Capital Outlay	62,724	75,900	114,900	10,000	-91%
	Total Police Department Expenditures	2,338,681	2,942,737	3,261,869	3,601,474	10%



Public Works

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



EXPENDITURES: SUMMARY - PUBLIC WORKS

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Personnel	119,519	149,865	251,048	283,884
Operating Expenditures	373,067	433,575	475,575	543,100
Capital Outlay	11,622	494,085	623,900	1,118,700
TOTAL	504,208	1,077,525	1,350,523	1,945,684

FY 2022/2023 CAPITAL OUTLAY DETAILS

CIP - BUILDINGS	Pole Barn	15,000
CIP - BUILDINGS	New Garage Doors for Public Works Warehouse	25,000
CIP - RESURFACING & CURBING	Resurfacing & Curbing	453,000
CIP - SIDEWALKS	Sidewalk Repairs & Replacement	500,000
CIP - PARK IMPROVEMENTS	Play Structure (Ages 2-5)	12,000
CIP - PARK IMPROVEMENTS	Play Structure (Ages 5-12)	40,000
CIP - PARK IMPROVEMENTS	Delia Beach Deck	45,000
CIP - CLOCK TOWER	Clock Tower Repairs	28,700
TOTAL		1,118,700

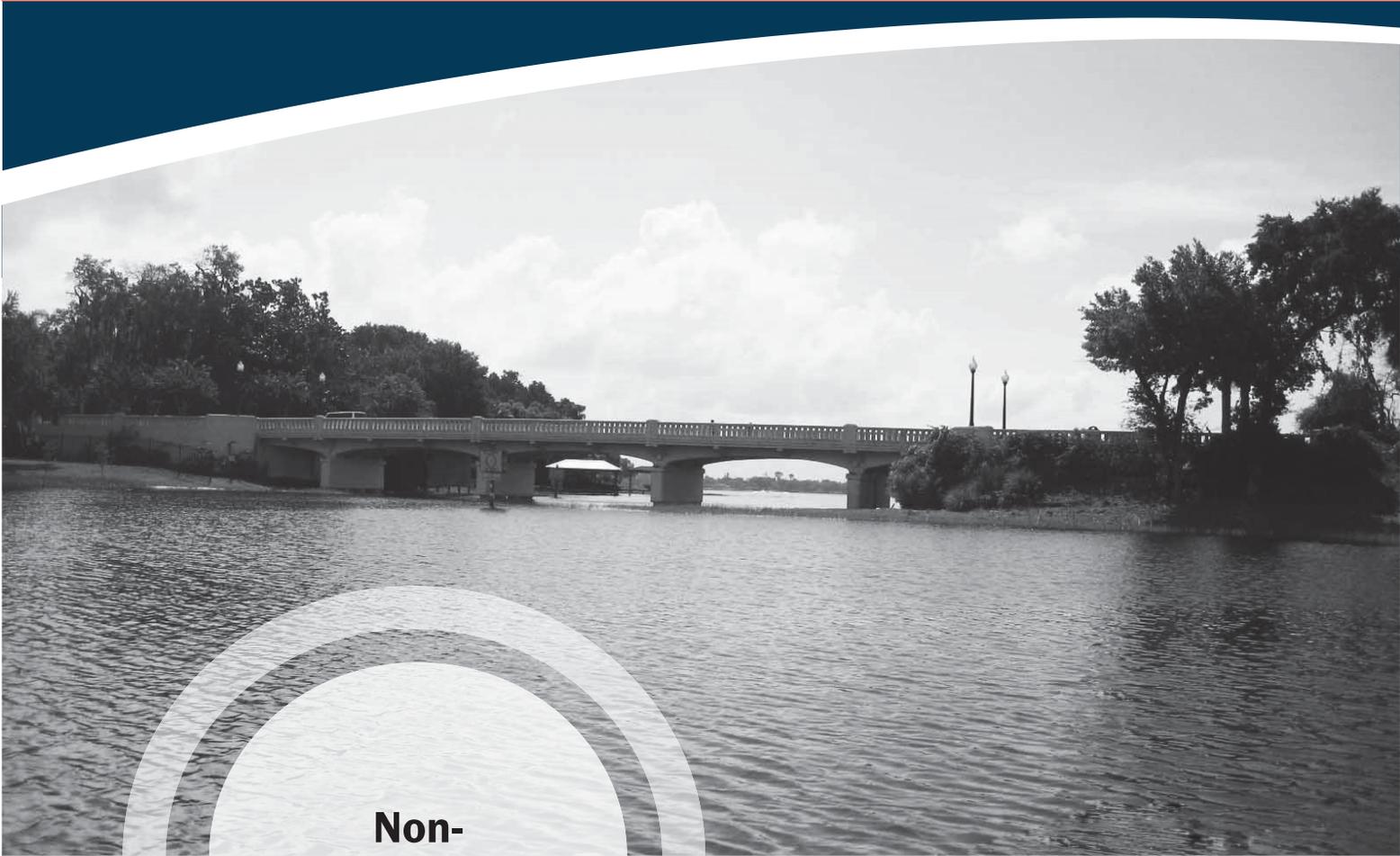
STAFFING

POSITIONS	2020/2021	2021/2022	2022/2023
Public Works Director	1	1	1
Public Works Manager	0	0	0
Public Works Senior Technician	0	1	1
Public Works Technician	2	3	3
TOTAL	3	5	5

EXPENDITURES: DETAIL - PUBLIC WORKS

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	% CHG
PERSONNEL						
001-541-00-1200	REGULAR SALARIES & WAGES	83,367	101,000	157,532	185,399	18%
001-541-00-1400	OVERTIME PAY	98	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	6,148	7,765	12,089	14,221	18%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	10,928	15,200	23,680	29,664	25%
001-541-00-2300	HEALTH INSURANCE	17,026	23,000	52,540	49,000	-7%
001-541-00-2310	DENTAL & VISION INSURANCE	538	500	1,592	1,300	-18%
001-541-00-2320	LIFE INSURANCE	346	500	766	900	17%
001-541-00-2330	DISABILITY INSURANCE	1,068	1,400	2,349	2,900	23%
	Total Personnel	119,519	149,865	251,048	283,884	13%
OPERATING EXPENDITURES						
001-541-00-3100	PROFESSIONAL SERVICES	6,038	8,575	8,575	500	-94%
001-541-00-3140	TEMPORARY LABOR	770	0	12,000	0	-100%
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	0	0	0	3,600	0
001-541-00-3400	CONTRACTUAL SERVICES	7,150	8,000	8,000	11,000	38%
001-541-00-3420	LANDSCAPING SERVICES	53,265	70,000	70,000	78,000	11%
001-541-00-4000	TRAVEL & PER DIEM	264	0	700	1,000	43%
001-541-00-4100	COMMUNICATIONS	3,120	3,000	3,000	3,000	0%
001-541-00-4300	UTILITY/ELECTRIC/WATER	95,419	115,000	115,000	120,000	4%
001-541-00-4410	RENTALS & LEASES - VEHICLES	0	0	4,300	82,000	1807%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	4,221	0	0	5,000	0
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	7,299	20,000	20,000	22,000	10%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	11,138	10,000	10,000	10,000	0%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	25,326	40,000	40,000	42,000	5%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	1,470	3,500	3,500	3,500	0%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	25,888	30,000	30,000	30,000	0%
001-541-00-4690	URBAN FORESTRY	118,352	100,000	125,000	105,000	-16%
001-541-00-5200	OPERATING SUPPLIES	5,977	7,500	7,500	7,500	0%
001-541-00-5210	UNIFORMS	974	1,500	1,500	2,500	67%
001-541-00-5220	PROTECTIVE CLOTHING	779	1,500	1,500	1,500	0%
001-541-00-5230	FUEL EXPENSE	4,757	6,000	6,000	6,000	0%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	0	8,000	8,000	5,000	-38%
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	860	500	500	1,500	200%
001-541-00-5500	TRAINING	0	500	500	2,500	400%
	Total Operating Expenditures	373,067	433,575	475,575	543,100	14%
CAPITAL OUTLAY						
001-541-00-6200	CIP - BUILDINGS	0	0	0	40,000	0
001-541-00-6320	CIP - RESURFACING & CURBING	0	350,585	350,585	453,000	29%
001-541-00-6330	CIP - SIDEWALKS	0	25,000	125,000	500,000	300%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	0	47,000	47,000	0	-100%
001-541-00-6375	CIP - FENCING	0	0	0	0	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	25,000	70,815	97,000	37%
001-541-00-6385	CIP - CLOCK TOWER	0	0	0	28,700	0
001-541-00-6420	CIP - TRAFFIC CALMING	0	0	30,500	0	-100%
001-541-00-6430	CAPITAL - EQUIPMENT	11,622	46,500	0	0	0
	Total Capital Outlay	11,622	494,085	623,900	1,118,700	79%
	Total Public Works Department Expenditures	504,208	1,077,525	1,350,523	1,945,684	44%



**Non-
Departmental**

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

EXPENDITURES: SUMMARY - NON-DEPARTMENTAL

GENERAL FUND (FUND 001)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Debt Service	267,561	238,000	238,000	262,000
TOTAL	267,561	238,000	238,000	262,000

TRANSFERS				
Transfer to Fund 301 - Capital Equip Replacement Fund				250,000
TOTAL				250,000

EXPENDITURES: DETAIL - NON-DEPARTMENTAL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	% CHG
	DEBT SERVICE					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	198,337	183,000	183,000	204,000	11%
001-584-00-7200	BOND DEBT - INTEREST	69,224	55,000	55,000	58,000	5%
	Total Debt Service	267,561	238,000	238,000	262,000	10%
	Total Non-Departmental Expenditures	267,561	238,000	238,000	262,000	10%
	TRANSFERS					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	250,000	0%
	Total Transfers	0	0	0	250,000	0%



CITY OF BELLE ISLE, FLORIDA • 2022-2023 ADOPTED BUDGET

Section Four

OTHER FUNDS

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



**Transportation
Impact Fee
Fund**

FUND 102

Overview

Fund 102 Transportation Impact Fee Fund

2022-2023 Outlook

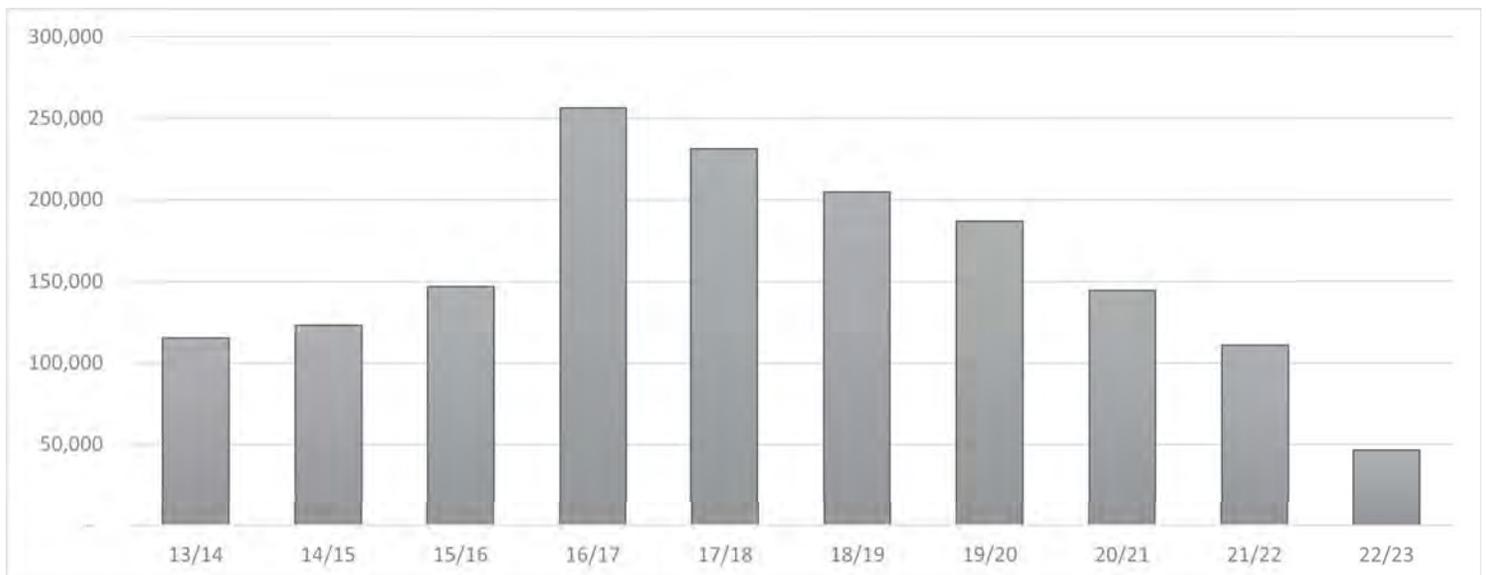
Transportation Impact Fee Fund revenues are projected to be minimal as no impact fees are expected to be collected this fiscal year.

Transportation Impact Fee Fund expenditures are expected to increase 64%. The increase is due to budgeting to hire a traffic consultant to plan improvements on Hoffner, Judge, and Daetwyler.

The Ending Fund Balance of the Transportation Impact Fee Fund is expected to decrease 58% due to no impact fees anticipated while the City still plans for traffic improvements. At September 30, 2023, the projected ending fund balance is \$46,288.



ENDING FUND BALANCE



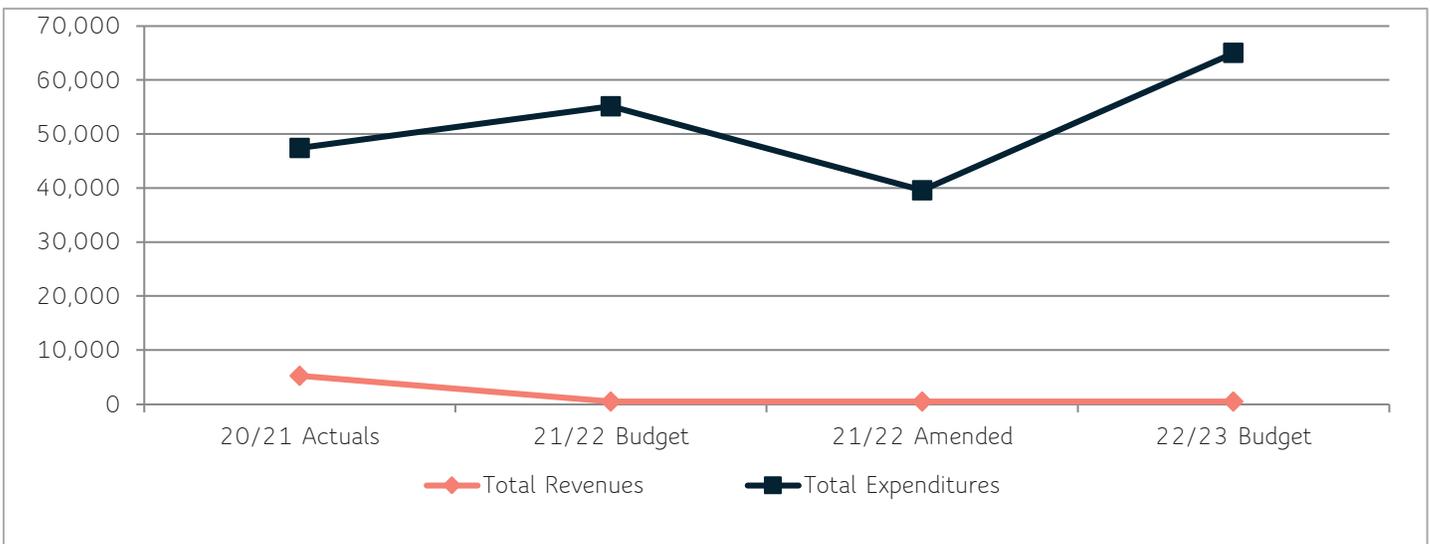
BUDGET: SUMMARY

TRANSPORTATION IMPACT FEE FUND (FUND 102)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Beginning Fund Balance	186,766	126,126	149,888	110,788
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	5,272	500	500	500
Total Revenues	5,272	500	500	500
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	192,038	126,626	150,388	111,288
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	32,900	0	0	65,000
Capital Outlay	14,500	55,100	39,600	0
Debt Service	0	0	0	0
Total Expenditures	47,400	55,100	39,600	65,000
Transfers Out	0	0	0	0
Ending Fund Balance	144,638	71,526	110,788	46,288
Total Expenditures, Transfers Out, & Ending Fund Balance	192,038	126,626	150,388	111,288

FY 2022/2023 CAPITAL OUTLAY DETAILS

NONE	
TOTAL	0



BUDGET: DETAIL

TRANSPORTATION IMPACT FEE FUND (FUND 102)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
	Beginning Fund Balance	186,766	126,126	149,888	110,788	-26%
REVENUES						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	4,290	0	0	0	0
102-361-100	INTEREST - TRANSPORTATION IMPACT	982	500	500	500	0%
	Total Revenues	5,272	500	500	500	0%
Total Beginning Fund Balance, Revenues, & Transfers In		192,038	126,626	150,388	111,288	
EXPENDITURES						
102-541-00-3100	PROFESSIONAL SERVICES	32,900	0	0	65,000	0
102-541-00-6425	CIP - ROADWAY IMPROVEMENTS	14,500	55,100	39,600	0	-100%
	Total Expenditures	47,400	55,100	39,600	65,000	64%
	Ending Fund Balance	144,638	71,526	110,788	46,288	-58%
Total Expenditures, Transfers Out, & Ending Fund Balance		192,038	126,626	150,388	111,288	

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

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



FUND 103

Overview

Fund 103 Stormwater Fund

2022-2023 Outlook

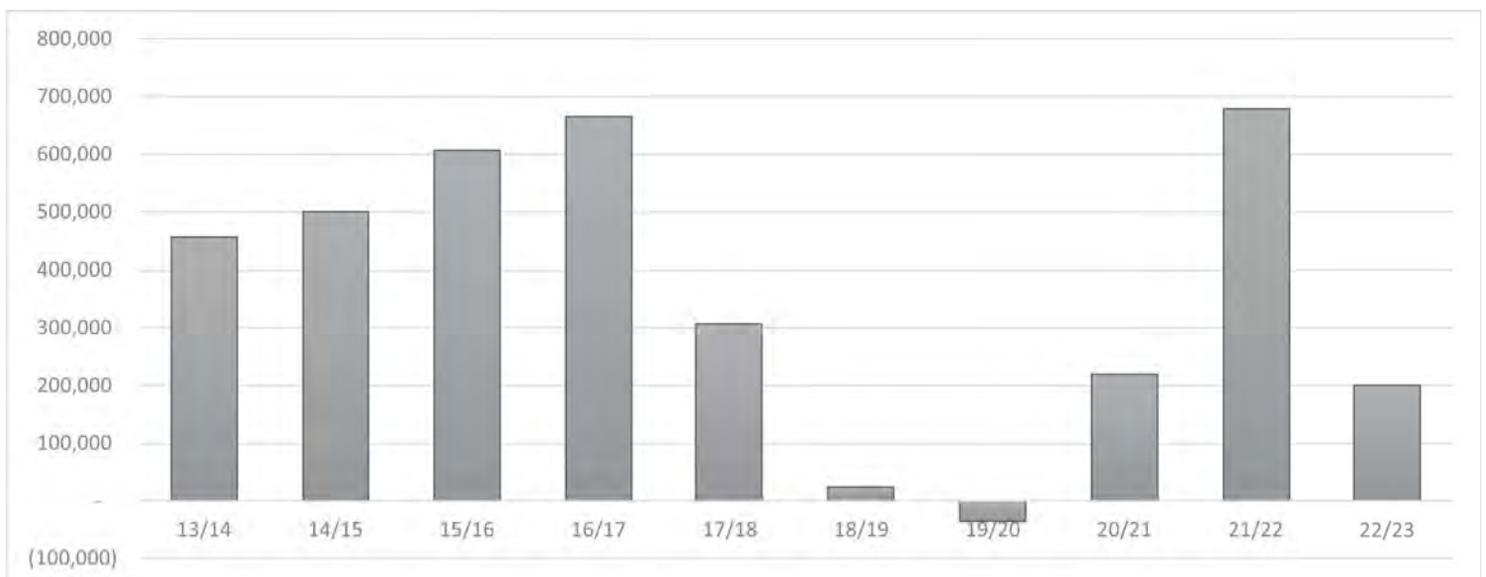
Stormwater Fund revenues are projected to be 58% lower than FY 21-22 due to the ARPA funding that was budgeted in FY 21-22. The entire ARPA allocation for FY 22-23 will be in the General Fund. The Stormwater service charge increases from \$125/ERU to \$130/ERU which is collected as a non-ad valorem assessment on tax bills.

Stormwater Fund expenditures are expected to increase 18% due to \$75,000 budgeted for a vulnerability assessment and several capital improvement projects including the Seminole/Daetwyler Intersection Drainage Improvements, St. Partin Pipe Replacement, Barby Lane System, and the Lake Conway Estates Lake Lot System.

The Ending Fund Balance of the Stormwater Fund is expected to decrease 70% mostly due to the capital improvement projects budgeted.



ENDING FUND BALANCE



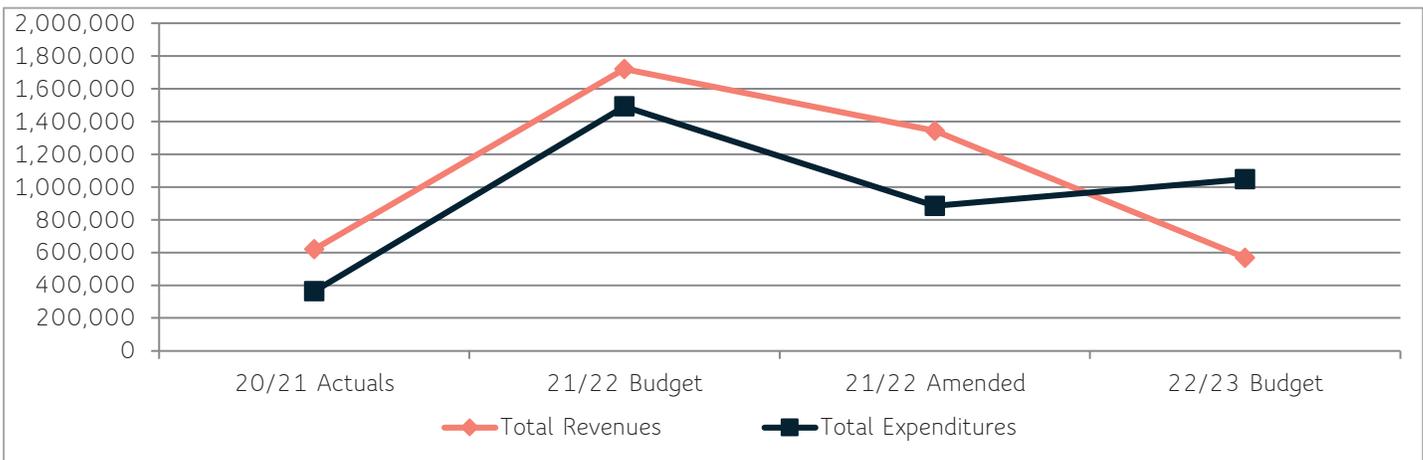
BUDGET: SUMMARY

STORMWATER FUND (FUND 103)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Beginning Fund Balance	-36,802	180,000	219,341	678,228
REVENUES				
Ad Valorem Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	131,338	1,314,397	937,010	45,000
Charges for Services	394,832	405,341	405,341	425,344
Fines and Forfeitures	0	0	0	0
Miscellaneous	95,001	500	500	98,625
Total Revenues	621,171	1,720,238	1,342,851	568,969
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	584,369	1,900,238	1,562,192	1,247,197
EXPENDITURES				
Personnel	147,060	159,000	202,364	232,354
Operating Expenditures	159,382	163,500	163,500	243,500
Capital Outlay	58,587	1,141,250	490,000	571,250
Debt Service	0	28,100	28,100	0
Total Expenditures	365,028	1,491,850	883,964	1,047,104
Transfers Out	0	0	0	0
Ending Fund Balance	219,341	408,388	678,228	200,093
Total Expenditures, Transfers Out, & Ending Fund Balance	584,369	1,900,238	1,562,192	1,247,197

FY 2022/2023 CAPITAL OUTLAY DETAILS

CIP - CAPITAL IMPROVEMENTS	Seminole/Daetwyler Intersection Drainage Improv	25,000
CIP - CAPITAL IMPROVEMENTS	6504 St. Partin Place Pipe Replacement	25,000
CIP - CAPITAL IMPROVEMENTS	LCERA Lake Lot	325,000
CIP - CAPITAL IMPROVEMENTS	Barby Lane Upgrade with Baffle System	98,125
CIP - CAPITAL IMPROVEMENTS - ARPA	Barby Lane Upgrade with Baffle System	98,125
TOTAL		571,250



BUDGET: DETAIL

STORMWATER FUND (FUND 103)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED* BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
	Beginning Fund Balance	-36,802	180,000	219,341	678,228	209%
REVENUES						
103-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 103	124,425	0	0	0	0
103-331-110	FEMA REIMBURSEMENT - STATE - FUND 103	6,913	0	0	0	0
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	0	1,314,397	740,148	0	-100%
103-334-360	STATE RESILIENCY GRANT	0	0	196,862	45,000	-77%
103-343-900	SERVICE CHARGE - STORMWATER	394,832	405,341	405,341	425,344	5%
103-361-100	INTEREST - STORMWATER	981	500	500	500	0%
103-369-908	OC NAV BOARD REIMBURSEMENTS	94,020	0	0	98,125	0
	Total Revenues	621,171	1,720,238	1,342,851	568,969	-58%
Total Beginning Fund Balance, Revenues, & Transfers In		584,369	1,900,238	1,562,192	1,247,197	
EXPENDITURES						
103-541-00-1200	REGULAR SALARIES & WAGES	106,553	112,022	136,250	159,000	17%
103-541-00-2100	FICA/MEDICARE TAXES	8,151	8,570	10,423	12,164	17%
103-541-00-2200	RETIREMENT CONTRIBUTIONS	14,917	16,803	20,437	25,440	24%
103-541-00-2300	HEALTH INSURANCE	15,276	19,180	31,840	32,000	1%
103-541-00-2310	DENTAL & VISION INSURANCE	508	535	1,003	1,000	0%
103-541-00-2320	LIFE INSURANCE	455	528	642	750	17%
103-541-00-2330	DISABILITY INSURANCE	1,200	1,362	1,769	2,000	13%
103-541-00-3100	PROFESSIONAL SERVICES	12,100	0	0	75,000	0
103-541-00-3110	LEGAL SERVICES - STORMWATER FUND	1,635	3,000	3,000	3,000	0%
103-541-00-3120	ENGINEERING FEES	50,414	50,000	50,000	50,000	0%
103-541-00-3430	NPDES	8,462	15,000	15,000	15,000	0%
103-541-00-3450	LAKE CONSERVATION	9,366	20,000	20,000	25,000	25%
103-541-00-4600	REPAIRS & MAINTENANCE	77,404	75,000	75,000	75,000	0%
103-541-00-4900	OTHER CURRENT CHARGES	0	500	500	500	0%
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	58,587	0	198,102	473,125	139%
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	0	1,141,250	291,898	98,125	-66%
103-541-00-7100	PRINCIPAL	0	19,000	19,000	0	-100%
103-541-00-7200	INTEREST	0	9,100	9,100	0	-100%
	Total Expenditures	365,028	1,491,850	883,964	1,047,104	18%
Transfers						
103-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	0	0
	Total Transfers Out	0	0	0	0	0
	Ending Fund Balance	219,341	408,388	678,228	200,093	-70%
Total Expenditures, Transfers Out, & Ending Fund Balance		584,369	1,900,238	1,562,192	1,247,197	

* Amended Budget includes amendments already completed as well as amendments projected to occur.

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

2022-2023 Outlook

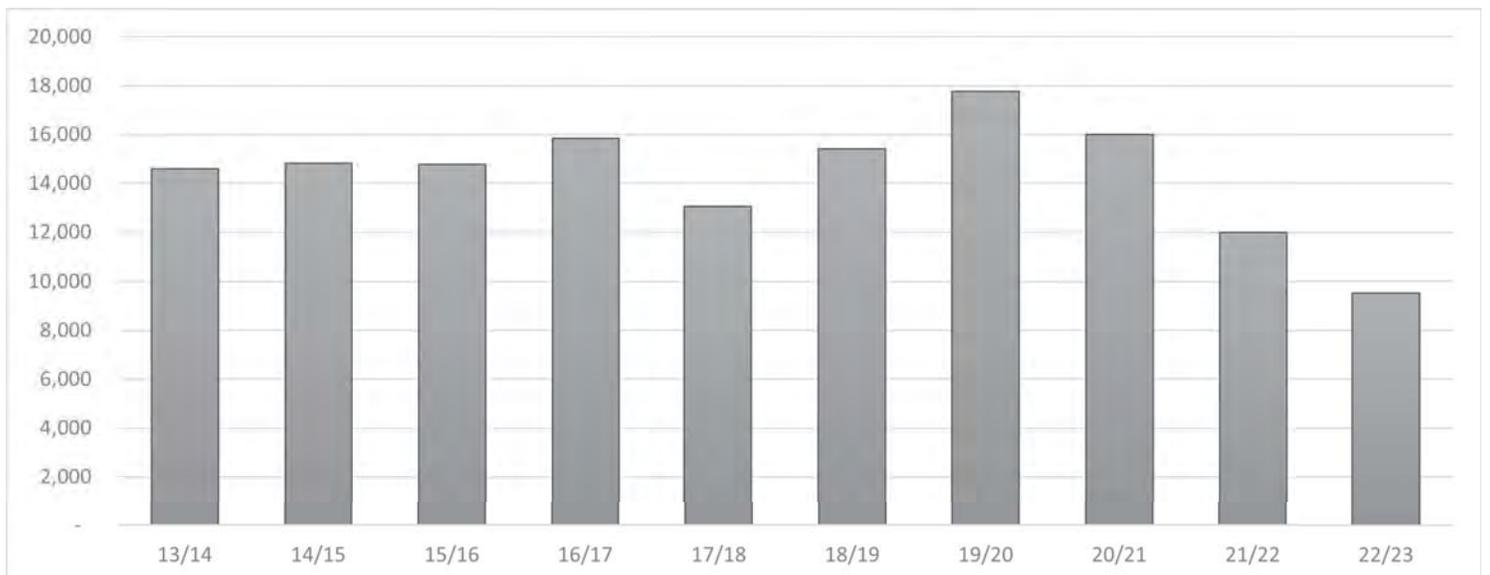
Law Enforcement Education Fund revenues are projected to increase 75% due to the increase in Judgements & Fines from \$1,500 to \$3,000.

Law Enforcement Education Fund expenditures will remain the same as FY 21-22 at \$6,000 budgeted for training.

The Ending Fund Balance of the Law Enforcement Education Fund is expected to decrease 21% due to continuing to spend down the fund balance on police training.



ENDING FUND BALANCE



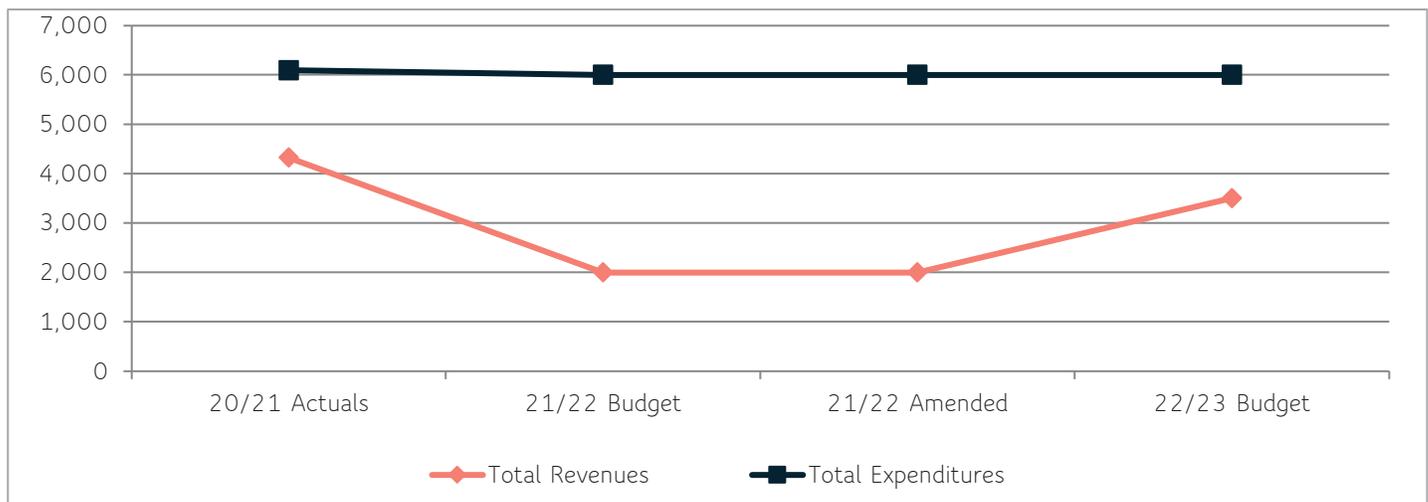
BUDGET: SUMMARY

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Beginning Fund Balance	17,763	15,263	15,995	11,995
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	3,247	1,500	1,500	3,000
Miscellaneous	1,079	500	500	500
Total Revenues	4,326	2,000	2,000	3,500
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	22,089	17,263	17,995	15,495
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	6,094	6,000	6,000	6,000
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total Expenditures	6,094	6,000	6,000	6,000
Transfers Out	0	0	0	0
Ending Fund Balance	15,995	11,263	11,995	9,495
Total Expenditures, Transfers Out, & Ending Fund Balance	22,089	17,263	17,995	15,495

FY 2022/2023 CAPITAL OUTLAY DETAILS

None	
TOTAL	0



BUDGET: DETAIL

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
	Beginning Fund Balance	17,763	15,263	15,995	11,995	-25%
REVENUES						
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	3,247	1,500	1,500	3,000	100%
104-361-100	INTEREST - EDUCATION FUND	1,079	500	500	500	0%
	Total Revenues	4,326	2,000	2,000	3,500	75%
Total Beginning Fund Balance, Revenues, & Transfers In						
		22,089	17,263	17,995	15,495	
EXPENDITURES						
104-521-00-5500	TRAINING	6,094	6,000	6,000	6,000	0%
	Total Expenditures	6,094	6,000	6,000	6,000	0%
	Ending Fund Balance	15,995	11,263	11,995	9,495	-21%
Total Expenditures, Transfers Out, & Ending Fund Balance						
		22,089	17,263	17,995	15,495	

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



**Charter Debt
Service Fund**



Overview

Fund 201 Charter Debt Service Fund

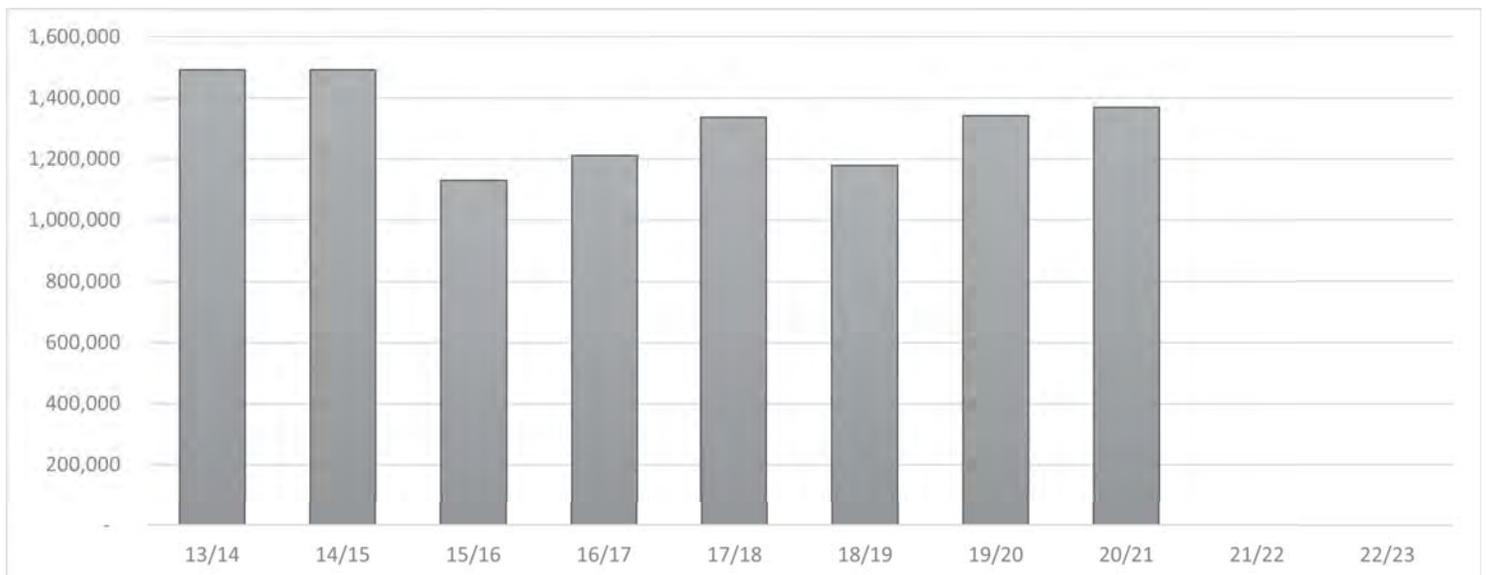
2022-2023 Outlook

The Charter Debt Service Fund has no budget for FY 22-23 as the fund is being eliminated due to the new lease agreement and the payoff of the City’s debt by the Charter School.

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



ENDING FUND BALANCE



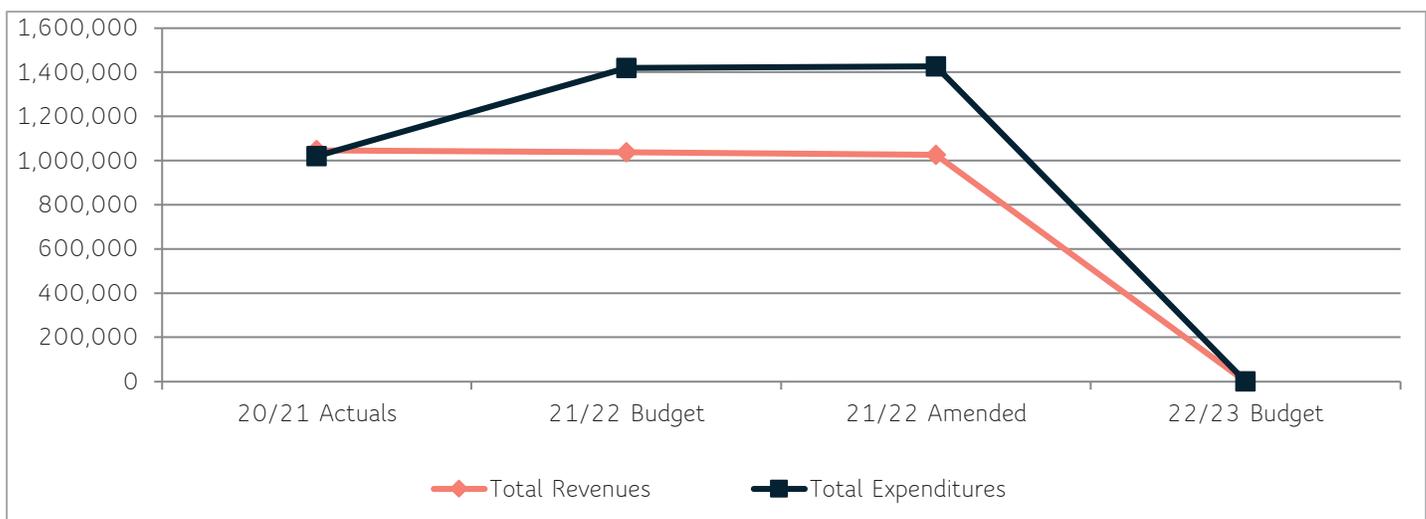
BUDGET: SUMMARY

CHARTER DEBT SERVICE FUND (FUND 201)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Beginning Fund Balance	1,340,994	1,345,312	1,367,799	0
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	1,047,376	1,037,341	1,026,141	0
Total Revenues	1,047,376	1,037,341	1,026,141	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	2,388,370	2,382,653	2,393,940	0
EXPENDITURES				
Personnel	110,641	115,173	115,173	0
Operating Expenditures	43,995	62,000	70,000	0
Capital Outlay	167,735	542,000	542,000	0
Debt Service	698,200	700,000	700,000	0
Total Expenditures	1,020,571	1,419,173	1,427,173	0
Transfers Out	0	0	0	0
Ending Fund Balance	1,367,799	963,480	966,767	0
Total Expenditures, Transfers Out, & Ending Fund Balance	2,388,370	2,382,653	2,393,940	0

FY 2022/2023 CAPITAL OUTLAY DETAILS

None	
TOTAL	0



BUDGET: DETAIL

CHARTER DEBT SERVICE FUND (FUND 201)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
	Beginning Fund Balance	1,340,994	1,345,312	1,367,799	0	-100%
REVENUES						
201-361-100	INTEREST - CHARTER FUND	3	0	0	0	0
201-362-000	RENT REVENUE	1,047,373	1,037,341	1,026,141	0	-100%
	Total Revenues	1,047,376	1,037,341	1,026,141	0	-100%
Transfers						
201-381-000	TRANSFERS IN FROM GENERAL FUND 001	0	0	0	0	0
	Total Transfers In	0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		2,388,370	2,382,653	2,393,940	0	
EXPENDITURES						
201-569-00-1200	REGULAR SALARIES & WAGES	80,789	82,000	82,000	0	-100%
201-569-00-2100	FICA/MEDICARE TAXES	6,180	6,273	6,273	0	-100%
201-569-00-2200	RETIREMENT CONTRIBUTIONS	12,275	13,000	13,000	0	-100%
201-569-00-2300	HEALTH INSURANCE	9,722	12,000	12,000	0	-100%
201-569-00-2310	DENTAL & VISION INSURANCE	381	400	400	0	-100%
201-569-00-2320	LIFE INSURANCE	358	400	400	0	-100%
201-569-00-2330	DISABILITY INSURANCE	936	1,100	1,100	0	-100%
201-569-00-3100	PROFESSIONAL SERVICES - CHARTER	12,950	27,000	27,000	0	-100%
201-569-00-3110	LEGAL SERVICES - CHARTER	11,480	15,000	15,000	0	-100%
201-569-00-4600	MAINTENANCE - CHARTER SCHOOL	19,565	20,000	28,000	0	-100%
201-569-00-6210	CIP - CHARTER ROOF	149,935	117,000	117,000	0	-100%
201-569-00-6320	CIP - HVAC REPLACEMENT	17,800	425,000	425,000	0	-100%
201-569-00-7100	PRINCIPAL	185,000	185,000	185,000	0	-100%
201-569-00-7200	INTEREST	513,200	515,000	515,000	0	-100%
	Total Expenditures	1,020,571	1,419,173	1,427,173	0	-100%
	Ending Fund Balance	1,367,799	963,480	966,767	0	-100%
Total Expenditures, Transfers Out, & Ending Fund Balance		2,388,370	2,382,653	2,393,940	0	

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



**Capital Equipment
Replacement Fund**

FUND 301

Overview

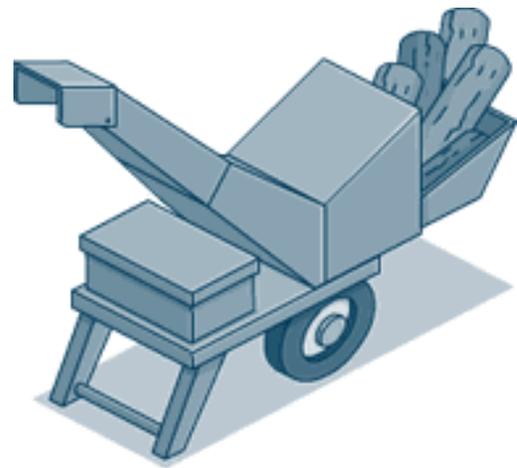
Fund 301 Capital Equipment Replacement Fund

2022-2023 Outlook

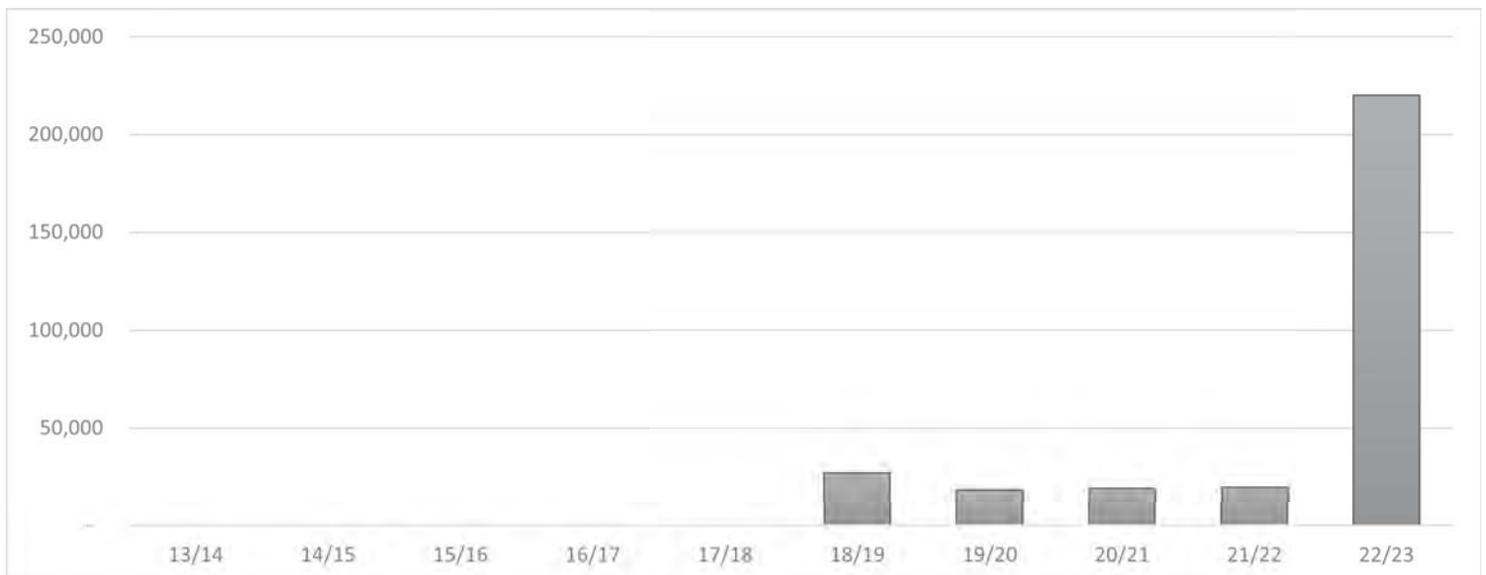
The Capital Equipment Replacement Fund revenues will be minimal with only interest earnings budgeted; however, this fund will receive a transfer of \$250,000 from the General Fund in FY 22-23.

The Capital Equipment Replacement Fund expenditures will be \$50,000 for the purchase of a chipper for Public Works.

The Ending Fund Balance of the Capital Equipment Replacement Fund is expected to increase due to the transfer from General Fund.



ENDING FUND BALANCE



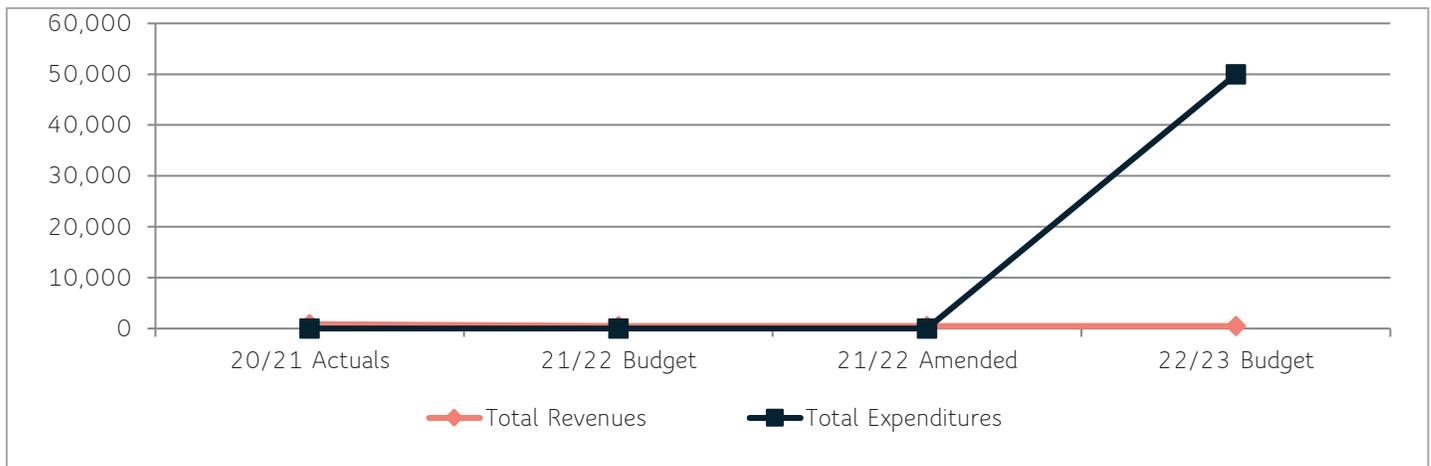
BUDGET: SUMMARY

CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Beginning Fund Balance	18,131	19,131	19,016	19,516
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	885	500	500	500
Total Revenues	885	500	500	500
Transfers In	0	0	0	250,000
Total Beginning Fund Balance, Revenues, & Transfers In	19,016	19,631	19,516	270,016
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	50,000
Debt Service	0	0	0	0
Total Expenditures	0	0	0	50,000
Transfers Out	0	0	0	0
Ending Fund Balance	19,016	19,631	19,516	220,016
Total Expenditures, Transfers Out, & Ending Fund Balance	19,016	19,631	19,516	270,016

FY 2022/2023 CAPITAL OUTLAY DETAILS

None	
TOTAL	0



BUDGET: DETAIL

CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
	Beginning Fund Balance	18,131	19,131	19,016	19,516	3%
REVENUES						
301-361-100	INTEREST - CAP EQUIP REPL FUND	885	500	500	500	0%
	Total Revenues	885	500	500	500	0%
Transfers						
301-381-000	TRANSFER IN FROM GENERAL FUND 001	0	0	0	250,000	0
301-381-103	TRANSFER FROM STORMWATER FUND 103	0	0	0	0	0
	Total Transfers In	0	0	0	250,000	0
Total Beginning Fund Balance, Revenues, & Transfers In		19,016	19,631	19,516	270,016	
EXPENDITURES						
301-541-00-6430	CAPITAL - EQUIPMENT - CHIPPER	0	0	0	50,000	0
	Total Expenditures	0	0	0	50,000	0
	Ending Fund Balance	19,016	19,631	19,516	220,016	1027%
Total Expenditures, Transfers Out, & Ending Fund Balance		19,016	19,631	19,516	270,016	

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



**Capital
Improvement
Revenue Note
2020 Project Fund**



FUND 303

Overview

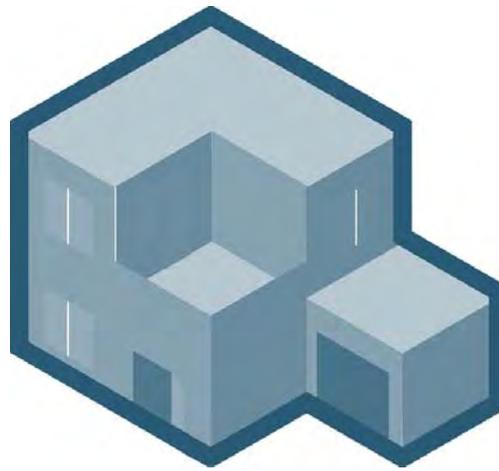
Fund 303 Capital Improvement Revenue Note Fund

2022-2023 Outlook

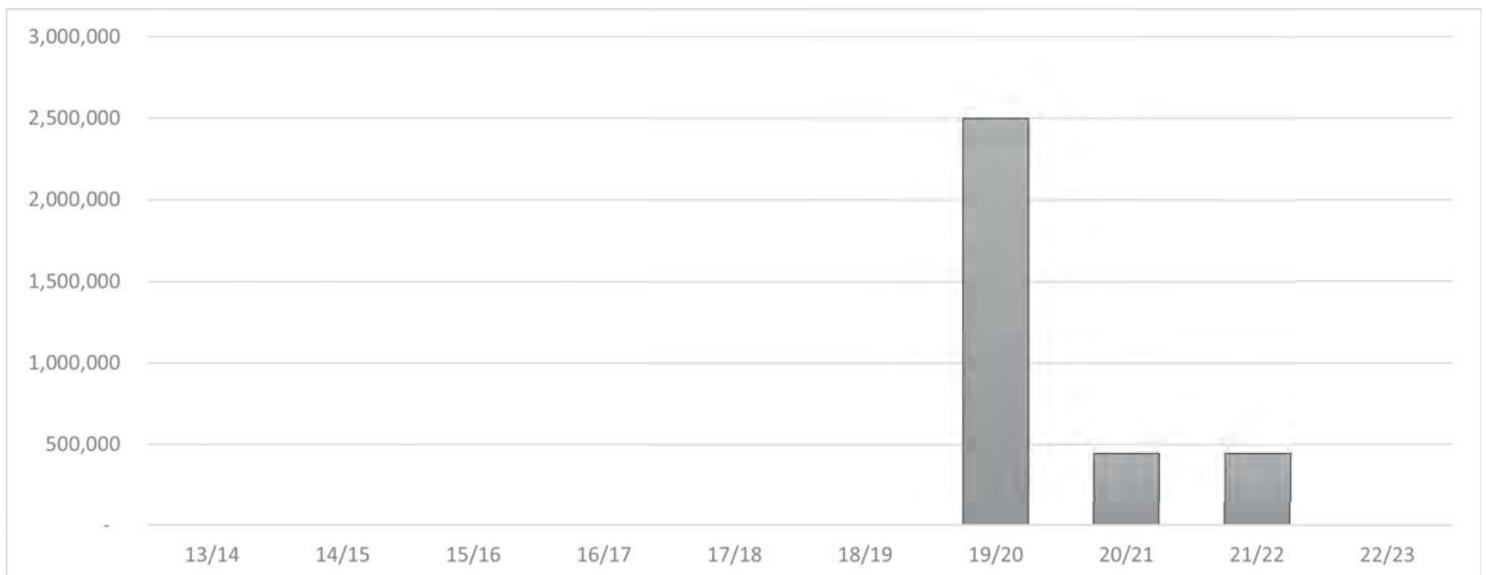
In the Capital Improvement Revenue Note Project Fund, there will not be any additional revenue budgeted; however, the City still has \$442,101 to spend of the bond proceeds. The proceeds must be spent by September 25, 2023.

In FY 22-23, the remaining proceeds were budgeted to be spent on a land purchase; however, if the City doesn't find land to purchase, the proceeds will be spent on a stormwater project.

The Ending Fund Balance of the Capital Improvement Revenue Note Project Fund will be \$0.



ENDING FUND BALANCE



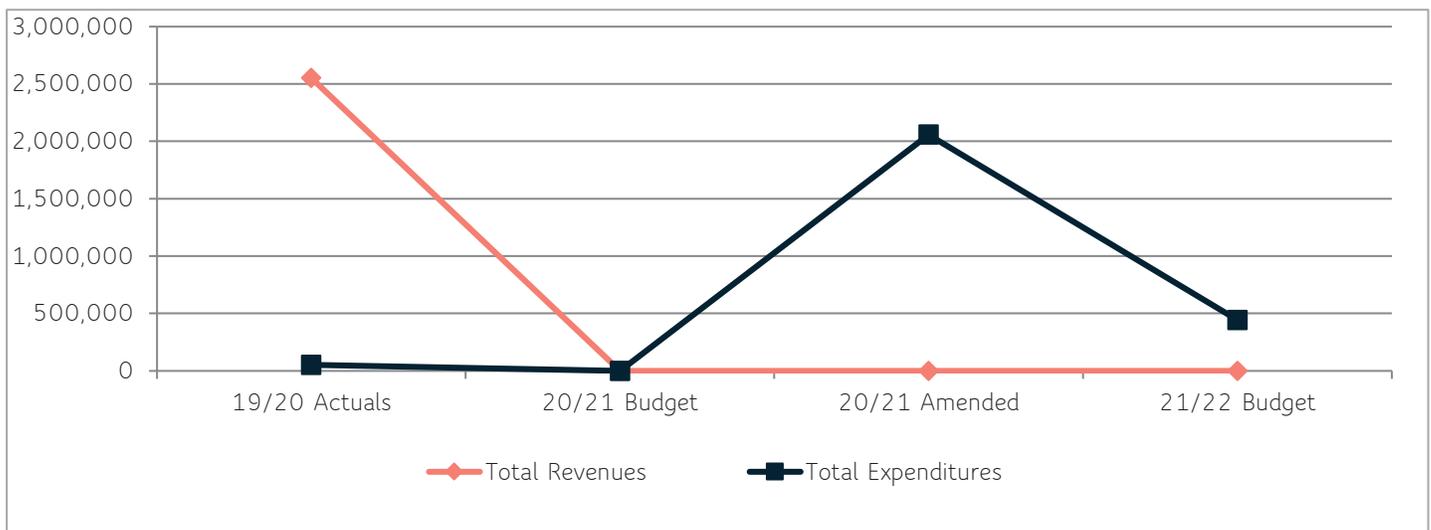
BUDGET: SUMMARY

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJ FUND

	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023
Beginning Fund Balance	2,500,000	442,100	442,101	442,101
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	0	0	0	0
Total Revenues	0	0	0	0
Transfers In	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In	2,500,000	442,100	442,101	442,101
EXPENDITURES				
Personnel	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	2,057,899	0	0	442,101
Debt Service	0	0	0	0
Total Expenditures	2,057,899	0	0	442,101
Transfers Out	0	0	0	0
Ending Fund Balance	442,101	442,100	442,101	0
Total Expenditures, Transfers Out, & Ending Fund Balance	2,500,000	442,100	442,101	442,101

FY 2022/2023 CAPITAL OUTLAY DETAILS

CIP - LAND PURCHASE	Land Purchase - TBD	442,101
TOTAL		442,101



BUDGET: DETAIL

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJ FUND

Account Id	Account Description	ACTUALS 2020/2021	ORIGINAL BUDGET 2021/2022	AMENDED BUDGET 2021/2022	BUDGET 2022/2023	(from PFY Amended) % CHG
	Beginning Fund Balance	2,500,000	442,100	442,101	442,101	0%
REVENUES						
	Total Revenues	0	0	0	0	0
	Transfers	0	0	0	0	0
	Total Transfers In	0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		2,500,000	442,100	442,101	442,101	
EXPENDITURES						
303-517-00-61XX	CIP - LAND PURCHASE	0	0	0	442,101	0
303-517-00-6200	CIP - BUILDINGS - BANK OF AMERICA PURCHASE	2,057,899	0	0	0	0
303-517-00-6300	CIP - STORMWATER PROJECTS	0	0	0	0	0
	Total Expenditures	2,057,899	0	0	442,101	0
	Ending Fund Balance	442,101	442,100	442,101	0	-100%
Total Expenditures, Transfers Out, & Ending Fund Balance		2,500,000	442,100	442,101	442,101	



CITY OF BELLE ISLE, FLORIDA • 2022-2023 ADOPTED BUDGET

Section Five

CAPITAL / CIP

Capital Outlay Details

2022-2023

CAPITAL OUTLAY DETAILS

FY 22-23

GENERAL FUND (001)			
POLICE DEPARTMENT			
Capital - Equipment	001-521-00-6400	New Server for Police Department	10,000
<i>Total Police Department</i>			10,000
PUBLIC WORKS			
CIP - Buildings	001-541-00-6200	Pole Barn	15,000
		New Garage Doors	25,000
			40,000
CIP - Resurfacing & Curbing	001-541-00-6320	Resurfacing & Curbing	453,000
CIP - Sidewalks	001-541-00-6330	Sidewalk Repairs & Replacement	500,000
CIP - Park Improvements	001-541-00-6380	Play Structure (Ages 2-5)	12,000
		Play Structure (Ages 5-12)	40,000
		Delia Beach Deck	45,000
			97,000
CIP - Clock Tower	001-541-00-63XX	Clock Tower Repairs	28,700
<i>Total Public Works Department</i>			1,118,700
<i>Total General Fund</i>			\$ 1,128,700

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

STORMWATER FUND (103)			
CIP - Capital Improvements	103-541-00-6300	Seminole/Daetwyler Intersection Drainage Improvements	25,000
		6504 St. Partin Place Pipe Replacement	25,000
		LCERA Lake Lot	325,000
		Barby Lane Upgrade with Baffle System	98,125
			473,125
CIP - Capital Improvements - ARPA	103-541-00-6319	Barby Lane Upgrade with Baffle System	98,125
<i>Total Stormwater Fund</i>			\$ 571,250

CAPITAL EQUIPMENT REPLACEMENT FUND (301)			
Capital - Equipment	301-541-00-6430	Chipper for Public Works	50,000
<i>Total Capital Equipment Replacement Fund</i>			\$ 50,000

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND (303)			
CIP - Land Purchase	303-517-00-61XX	Land Purchase - TBD	442,101
<i>Total Cap Improv Rev Note 2020 Project Fund</i>			\$ 442,101

<i>Total All Funds</i>			\$ 2,192,051
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Five Year Capital Improvement Plan (CIP)

FY 22-23 to FY 26-27

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FY 22-23 THROUGH FY 26-27

FUND 001 GENERAL FUND

Category	Project	Estimated 5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Buildings	City Hall HVAC Replacement	25,000	-	-	-	-	25,000
Buildings	City Hall Landscaping Project	30,000	-	-	-	-	30,000
Buildings	City Hall / Police Department / EOC	9,950,000	-	650,000	9,300,000	-	-
Buildings	Public Works Pole Barn	15,000	15,000	-	-	-	-
Buildings	Public Works New Garage Doors	25,000	25,000	-	-	-	-
Police Dept	Police Boat Dock for Marine Patrol	100,000	-	-	25,000	75,000	-
Streets	Resurfacing	1,453,000	453,000	250,000	250,000	250,000	250,000
Traffic Calming	Traffic Signal at Hoffner/St. Germaine	375,000	-	375,000	-	-	-
Traffic Calming	Hoffner Roundabout w/Ped Crossing @ St. Denis	634,000	-	300,000	334,000	-	-
Sidewalks	Sidewalk Replacements	1,000,000	500,000	125,000	125,000	125,000	125,000
Sidewalks	Judge/Daetwyler Sidewalk Widening	690,000	-	145,000	345,000	200,000	-
Bridges	Hoffner Bridge Lights	30,000	-	15,000	15,000	-	-
Clock Tower	Clock Tower	28,700	28,700	-	-	-	-
Parks	Delia Deck	45,000	45,000	-	-	-	-
Parks	Play Structures	52,000	52,000	-	-	-	-
Parks	Wallace Field	150,000	-	75,000	75,000	-	-
Parks	Canoe Trail	50,000	-	50,000	-	-	-
Parks	Dog Park	50,000	-	20,000	15,000	15,000	-
<i>Total General Fund</i>		14,702,700	1,118,700	2,005,000	10,484,000	665,000	430,000

FUND 102 TRANSPORTATION IMPACT FEE FUND

Category	Project	Estimated 5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
None	None	-	-	-	-	-	-
<i>Total Transportation Impact Fund</i>		-	-	-	-	-	-

FUND 103 STORMWATER FUND

Category	Project	Estimated 5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Drainage Improv	Seminole/Daetwyler Intersection Drainage Improv	25,000	25,000	-	-	-	-
Drainage Improv	6504 St. Partin Place Pipe Replacement	25,000	25,000	-	-	-	-
Drainage Improv	3101 Trentwood Blvd. Inlets U433/434	23,435	-	-	23,435	-	-
Drainage Improv	Pipe Lining	413,215	-	146,320	105,720	117,245	43,930
Drainage Improv	2211 Cross Lake Rd. E-001 - Conveyance	350,000	-	350,000	-	-	-
Drainage Improv	LCERA Lake Lot	325,000	325,000	-	-	-	-
Drainage Improv	Barby Lane Upgrade with Baffle System	196,250	196,250	-	-	-	-
Drainage Improv	E. Wallace Drainage Proj Design (OC Cost Share)	59,000	-	59,000	-	-	-
Drainage Improv	Alsace Ct Baffle System Design (OC Cost Share)	46,750	-	46,750	-	-	-
Drainage Improv	2499 Trentwood Baffle System Design (OC CS)	61,333	-	61,333	-	-	-
<i>Total Stormwater Fund</i>		1,524,983	571,250	663,403	129,155	117,245	43,930

FUND 303 CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND

Category	Project	Estimated 5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Land	Land Purchase - TBD	442,101	442,101	-	-	-	-
<i>Total Capital Improvement Revenue Note 2020 Project Fund</i>		442,101	442,101	-	-	-	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FY 22-23 THROUGH FY 26-27

ALL FUNDS

	Estimated 5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
General Fund	14,702,700	1,118,700	2,005,000	10,484,000	665,000	430,000
Transportation Impact Fee Fund	-	-	-	-	-	-
Stormwater Fund	1,524,983	571,250	663,403	129,155	117,245	43,930
Capital Improvement Revenue Note 2020 Project Fund	442,101	442,101	-	-	-	-
<i>Totals</i>	\$ 16,669,784	\$ 2,132,051	\$ 2,668,403	\$ 10,613,155	\$ 782,245	\$ 473,930