



CITY OF BELLE ISLE, FL

CITY COUNCIL BUDGET WORKSHOP

Held in City Hall Chambers 1600 Nela Avenue, Belle Isle, FL

Tuesday, July 21, 2026 * 6:00 PM

AGENDA

City Council Commissioners

Mayor Jason Carson

Vice-Mayor – Comm Beth Lowell, District 5

District 1 Comm – Ed Gold | District 2 Comm – Holly Bobrowski | District 3 Comm – Karl Shuck | District 4 Comm – Bobby Lance |
District 6 Commissioner – Christopher Oller | District 7 Commissioner – Jim Partin

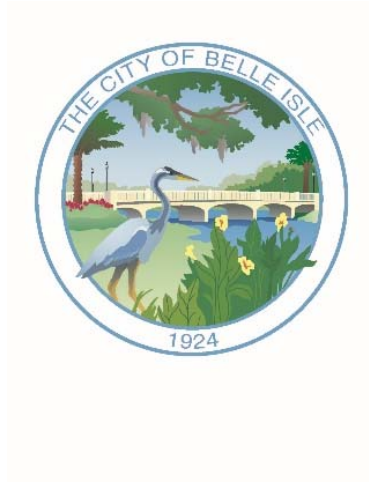
Welcome to the City of Belle Isle City Council workshop. Workshops are working sessions and may not allow for public comment. Order and decorum will be preserved at all meetings. PLEASE SILENCE ALL CELLULAR PHONES AND PAGERS DURING THE MEETING. Thank you for participating in your City Government.

1. Call to Order

2. New Business

- [a.](#) Review Draft FY2026/2027 Budget highlights, Certified Taxable Value, Rollback Rate, Maximum Proposed Millage Rate and Key Budget Assumptions

3. Adjournment



City of Belle Isle, Florida

PROPOSED BUDGET DRAFT

FISCAL YEAR 2026/2027

VERSION / DATE

V1.070126

Overall Summary

This draft budget includes a 2% increase in General Fund revenue and a 1% increase in expenditures as compared to the FY 25/26 projected actuals, leaving an ending fund balance of \$2,547,655. This ending fund balance equates to 23.4% of General Fund revenue. This draft budget includes a millage rate increase from 4.7845 to 5.0000.

PERSONNEL

- Position Changes
 - No New Positions Added
 - Public Works Foreman position eliminated
 - Reclassed one (1) Public Works Technician position to Public Works Supervisor position
 - Code Enforcement Officer/CSO changed to Code Compliance Officer. This position has moved from Dept 521 to Dept 513
- Salary Changes
 - Increases for employees based on the adopted Compensation Plan
 - 4% cost-of-living adjustment for all full-time employees due to inflation
- Benefit Changes
 - No change to benefit or retirement contribution percentages
 - Budgeted projected insurance increases for medical (8%), dental (5%), and vision (3%).

OPERATING EXPENDITURES

- Legislative (511)
 - Combined Dental & Vision Insurance into one line for simplicity
 - Added new line for Software Subscriptions, Maint, & Support for Exchange Online fees billed by EOLA – previously recorded under Dept 519
 - Reduced Travel & Per Diem
 - Eliminated Other Current Charges and moved funding to Office & Operating Supplies
- Executive Mayor (512)
 - Added new line for Software Subscriptions, Maint, & Support for Exchange Online fees billed by EOLA – previously recorded under Dept 519
 - Eliminated Other Current Charges and added Office & Operating Supplies
- Finance, Admin, & Planning (513)
 - Increased salaries, benefits, and operating expenses for Code position moved from Police Dept.
 - Changed line from Professional Services to Software Subscriptions, Maint, & Support
 - Added line for IT Services & Support – previously recorded under Dept 519
 - Added line for Communications Services – previously recorded under Dept 519
 - Removed City Manager vehicle allowance and increased Rentals & Leases – Vehicles; Fuel; and Repairs & Maintenance – Vehicles
 - Moved Codification Expenses to Dept 519
 - Added line for Office & Operating Expenses – previously recorded under Dept 519
- General Government (519)
 - \$100,000 budgeted under Professional Services - \$50,000 for annexation study & \$50,000 for fire assessment study
 - Increase to solid waste & recycling services due to 26% increase for landfill costs (Note: Solid waste contractor has also requested a rate increase for fuel costs that has not been included in the budget.)
 - Capital - \$25,000 for AV System for City Hall
- Police Department (521)
 - 6% increase in expenditures
 - Code position moved to Dept 513
 - Added line for IT Services & Support – previously recorded under Technology Support/Services
 - Added line for Flock Security Camera Services
 - Added new line for Software Subscriptions, Maint, & Support – previously recorded under Technology Support/Services
 - \$69,400 under Computer Equipment & Accessories for car chargers and laptop replacements
 - Capital - \$15,000 for evidence refrigerator and \$42,000 for 7 new radios

- Public Works (541)

- 27% decrease in expenditures
- Replace one owned vehicle with a new vehicle lease
- Added new line for Software Subscriptions, Maint, & Support – for expenses previously recorded under IT Services
- Capital - \$50,000 for Sidewalk/Curbing/Gutter Improvements; \$50,000 for Park Playgrounds/Upgrades; \$15,000 for Nela Bridge Lights.

STORMWATER FUND (FUND 103)

- Non-ad valorem rate to remain at \$140/ERU
- Capital/CIP - \$20,000 for Nela Ave Swales; \$20,000 for Seminole Dr Swales; \$10,000 for Stormwater Trash Baskets; and \$250,000 for Jade Pump Station Rehabilitation

CHANGE IN FUND BALANCE

ALL FUNDS

FUND	General Fund (001)	Transportation Impact Fund (102)	Stormwater Fund (103)	Law Enforcement Education Fund (104)	Parks Impact Fee Fund (105)	General Government Impact Fee Fund (106)	Capital Equipment Replacement Fund (301)	Grand Total
<u>Projected</u> Beginning Fund								
Balance October 1, 2026	3,729,098	136,298	426,203	16,631	2,370	3,101	15,652	4,329,353
Appropriation TO (FROM)								
Fund Balance	(1,181,443)	1,000	(329,909)	(13,900)	0	0	100	(1,524,153)
<u>Projected</u> Ending Fund								
Balance September 30, 2027	2,547,655	137,298	96,293	2,731	2,370	3,101	15,752	2,805,200

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 26/27 General Fund Budgeted Revenue:	\$	10,884,875			
FY 26/27 General Fund Reserves Balance:	\$	2,547,655	which is	23.4%	in Reserves
An Ending Reserves Balance of:	\$	1,850,429	would be	17.0%	in Reserves
	\$	2,176,975	would be	20.0%	in Reserves
	\$	2,721,219	would be	25.0%	in Reserves

Fund Balance History (General Fund)

FYE	Total Revenue	Ending Fund Balance	% of Revenue in Reserves	
9/30/2026*	10,696,698	3,729,098	35%	* projected
9/30/2025	12,514,443	4,947,846	40%	
9/30/2024	11,287,763	4,494,090	40%	
9/30/2023	10,415,101	3,691,219	35%	
9/30/2022	8,753,536	4,023,928	46%	
9/30/2021	7,297,116	3,198,256	44%	
9/30/2020	6,579,594	2,536,904	39%	

REVENUES: DETAIL

GENERAL FUND (FUND 001)

		ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY
Account Id	Account Description	2024/2025	BUDGET	ACTUALS	BUDGET	Proj Act)
			2025/2026	2025/2026	2026/2027	% CHG
Beginning Fund Balance		4,494,090	3,900,000	4,947,846	3,729,098	-25%
REVENUES						
Ad Valorem Taxes						
001-311-100	AD VALOREM TAXES	4,755,004	5,322,016	5,322,016	5,760,322	8%
Total Ad Valorem Taxes		4,755,004	5,322,016	5,322,016	5,760,322	8%
Local Option, Use, & Fuel Taxes						
001-312-410	LOCAL OPTION FUEL TAX	219,308	220,000	215,000	215,000	0%
Total Local Option, Use, & Fuel Taxes		219,308	220,000	215,000	215,000	0%
Utility and Services Taxes						
001-314-800	UTILITY SERVICE TAX - PROPANE	7,341	6,500	7,000	7,000	0%
001-315-000	COMMUNICATIONS SERVICES TAX	289,389	270,000	290,000	285,000	-2%
Total Utility and Services Taxes		296,730	276,500	297,000	292,000	-2%
Local Business Taxes						
001-316-000	LOCAL BUSINESS TAX	22,322	15,000	15,000	15,000	0%
Total Local Business Taxes		22,322	15,000	15,000	15,000	0%
Permits, Fees, & Special Assessments						
001-322-000	BUILDING PERMITS	396,431	200,000	200,000	150,000	-25%
001-322-100	BUILDING PERMIT SURCHARGES	10,217	0	5,203	5,000	-4%
001-322-200	BUILDING PERMIT RETENTION FEES	1,124	0	900	900	0%
001-323-100	FRANCHISE FEE - ELECTRICITY	343,085	290,000	335,000	335,000	0%
001-323-700	FRANCHISE FEE - SOLID WASTE	108,135	95,000	100,000	100,000	0%
001-329-000	ZONING FEES	32,115	25,000	28,000	25,000	-11%
001-329-100	GARAGE SALE PERMITS	595	300	500	400	-20%
001-329-130	BOAT RAMP DECALS & REGISTRATIONS	3,700	2,000	2,000	2,000	0%
001-329-140	GOLF CART PERMITS	1,650	1,000	1,500	1,500	0%
001-329-510	LIEN SEARCH FEES	8,800	0	7,000	7,000	0%
001-329-900	TREE REMOVAL PERMITS/FEES	1,955	0	1,455	0	-100%
001-367-000	RENTAL LICENSES	15,900	14,000	14,000	14,000	0%
Total Permits, Fees, & Special Assessments		923,707	627,300	695,558	640,800	-8%
Intergovernmental Revenue						
001-331-100	FEMA REIMBURSEMENT - FEDERAL	372,796	0	0	0	0
001-331-120	FDOT TRAFFIC SIGNAL MAINT REIMBURSEMENT	8,854	9,122	9,122	0	-100%
001-331-900	ARPA FUNDS	670,473	0	0	0	0
001-334-201	FDOT UNF HIGH VISIBILITY ENFORCEMENT GRANT	0	0	4,574	0	-100%
001-334-396	OJP BULLETPROOF VEST GRANT	2,915	0	422	0	-100%
001-334-490	FDOT TRAFFIC SIGNAL MAINT REIMBURSEMENT	0	0	0	9,390	0
001-334-560	FDLE JAG GRANT	10,000	0	1,000	0	-100%
001-335-120	STATE SHARED REVENUE	466,961	470,000	490,000	0	-100%
001-335-125	MUNICIPAL REVENUE SHARING	0	0	0	485,000	0
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	98	0	98	98	0%
001-335-180	HALF-CENT SALES TAX	1,370,279	1,300,000	1,365,000	1,350,000	-1%
Total Intergovernmental Revenue		2,902,375	1,779,122	1,870,216	1,844,488	-1%
Charges for Services						
001-337-200	SRO REIMBURSEMENT - CHARTER SCHOOL	100,162	181,121	181,121	187,844	4%
001-341-900	QUALIFYING FEES	440	0	320	0	-100%
001-342-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	0	0	0	0	0
001-342-906	POLICE MARINE PATROL REIMBURSEMENTS	0	0	0	28,236	0
001-343-410	SOLID WASTE FEES - RESIDENTIAL	782,340	767,684	767,974	768,264	0%
001-347-400	SPECIAL EVENT FEES	7,460	0	7,467	0	-100%
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	170,192	0	107,106	0	-100%
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	35,436	28,236	28,236	0	-100%
Total Charges for Services		1,096,030	977,041	1,092,224	984,344	10%

REVENUES: DETAIL

GENERAL FUND (FUND 001)

		ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY Proj Act)
Account Id	Account Description	2024/2025	2025/2026	2025/2026	BUDGET 2026/2027	% CHG
Fines and Forfeitures						
001-351-100	JUDGEMENTS & FINES - MOVING VIOLATIONS	239,647	150,000	180,000	180,000	0%
001-351-110	RED LIGHT CAMERA FINES	693,900	600,000	430,000	420,000	-2%
001-354-000	JUDGEMENTS & FINES - LOCAL ORDINANCE VIOL	16,248	0	4,262	0	-100%
001-359-000	JUDGEMENTS & FINES - PARKING VIOLATIONS	7,500	1,000	2,150	1,000	-53%
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	6,494	2,000	3,500	3,000	-14%
Total Fines and Forfeitures		963,789	753,000	619,912	604,000	-3%
Interest & Other Earnings						
001-361-100	INTEREST - GENERAL FUND	74,173	10,000	40,000	20,000	-50%
001-361-200	INTEREST - SBA INVESTMENTS	1,874	0	10,000	20,000	100%
Total Interest & Other Earnings		76,047	10,000	50,000	40,000	-20%
Rents & Royalties						
001-362-100	CHARTER SCHOOL RENT	479,481	483,830	488,920	488,920	0%
Total Rents & Royalties		479,481	483,830	488,920	488,920	0%
Other Miscellaneous Revenue						
001-366-000	CONTRIBUTIONS & DONATIONS	1,500	0	300	0	-100%
001-369-900	OTHER MISCELLANEOUS REVENUE	37,884	0	29,552	0	-100%
001-369-909	RED LIGHT CAMERA HEARING FEES	2,600	0	600	0	-100%
001-369-910	VACANT FORECLOSURE	200	0	400	0	-100%
001-384-000	LEASE PROCEEDS	737,464	0	0	0	0
Total Other Miscellaneous Revenue		779,648	0	30,852	0	-100%
Total Revenues		12,514,443	10,463,809	10,696,698	10,884,875	2%
Transfers In		0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		17,008,532	14,363,809	15,644,544	14,613,973	

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY
		2024/2025	BUDGET	ACTUALS	BUDGET	Proj Act)
			2025/2026	2025/2026	2026/2027	% CHG
EXPENDITURES						
Legislative						
001-511-00-2310	DENTAL & VISION INSURANCE	0	0	0	3,402	0
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	498	472	551	0	-100%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	0	472	404	0	-100%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	208	472	472	0	-100%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	33	472	69	0	-100%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	498	472	472	0	-100%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	498	472	551	0	-100%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	498	472	472	0	-100%
001-511-00-3150	ELECTION EXPENSES	10,422	30,000	3,000	25,000	733%
001-511-00-4000	TRAVEL & PER DIEM	1,194	3,500	3,500	1,500	-57%
001-511-00-4100	COMMUNICATIONS SERVICES	6,385	7,500	6,000	7,500	25%
001-511-00-4650	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	500	0
001-511-00-4900	OTHER CURRENT CHARGES	195	500	0	0	0
001-511-00-5200	OFFICE & OPERATING SUPPLIES	170	500	500	1,000	100%
001-511-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	4,388	4,500	4,500	4,500	0%
	Total Legislative	24,989	49,804	20,491	43,402	112%
Executive Mayor						
001-512-00-2310	DENTAL & VISION INSURANCE	210	472	0	486	0
001-512-00-4000	TRAVEL & PER DIEM	0	500	500	500	0%
001-512-00-4100	COMMUNICATIONS SERVICES	957	1,000	1,000	1,000	0%
001-512-00-4650	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	100	0
001-512-00-4900	OTHER CURRENT CHARGES	262	500	500	0	-100%
001-512-00-5200	OFFICE & OPERATING SUPPLIES	0	0	0	500	0
001-512-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	930	650	650	650	0%
	Total Executive Mayor	2,359	3,122	2,650	3,236	22%
Finance, Admin, & Planning						
001-513-00-1200	REGULAR SALARIES & WAGES	453,024	427,000	466,000	554,000	19%
001-513-00-1220	LONGEVITY PAY	0	3,000	3,000	2,250	-25%
001-513-00-1250	VEHICLE ALLOWANCE - CM	8,400	8,400	5,170	0	-100%
001-513-00-1400	OVERTIME PAY	598	500	500	500	0%
001-513-00-1530	BILINGUAL PAY	1,300	1,300	1,300	1,300	0%
001-513-00-2100	FICA & MEDICARE TAXES	34,508	33,675	36,412	42,691	17%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	71,910	69,000	75,000	89,000	19%
001-513-00-2300	HEALTH INSURANCE	69,613	87,000	83,000	129,000	55%
001-513-00-2310	DENTAL & VISION INSURANCE	4,476	4,500	3,400	4,700	38%
001-513-00-2320	LIFE INSURANCE	2,066	2,000	2,000	2,700	35%
001-513-00-2330	DISABILITY INSURANCE	4,829	5,000	4,400	5,400	23%
001-513-00-3100	PROFESSIONAL SERVICES	20,305	35,000	35,000	0	-100%
001-513-00-3140	IT SERVICES & SUPPORT	0	0	0	11,000	0
001-513-00-3400	PLANNING SERVICES	44,895	72,000	71,400	78,000	9%
001-513-00-4000	TRAVEL & PER DIEM	2,256	2,500	5,000	6,500	30%
001-513-00-4100	COMMUNICATIONS SERVICES	0	0	0	3,000	0
001-513-00-4410	RENTALS & LEASES - VEHICLES	92	7,200	13,200	27,000	105%
001-513-00-4420	RENTALS & LEASES - STORAGE	3,406	4,000	3,500	4,000	14%
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	92	800	5,800	2,500	-57%
001-513-00-4650	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	41,000	0
001-513-00-4700	PRINTING EXPENSES	0	200	300	1,000	233%
001-513-00-4710	CODIFICATION EXPENSES	5,104	6,500	6,500	0	-100%
001-513-00-4900	OTHER CURRENT CHARGES	109	500	185	0	-100%
001-513-00-4910	LEGAL ADVERTISING	1,545	2,500	2,500	2,500	0%
001-513-00-5200	OFFICE & OPERATING SUPPLIES	0	0	0	5,000	0
001-513-00-5210	UNIFORMS	0	0	700	700	0%
001-513-00-5230	FUEL	171	500	500	5,000	900%
001-513-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	3,147	7,000	7,000	9,000	29%
001-513-00-5500	TRAINING	1,646	1,000	0	0	0

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY
		2024/2025	BUDGET	ACTUALS	BUDGET	Proj Act)
			2025/2026	2025/2026	2026/2027	% CHG
001-513-00-6417	CAPITAL - VEHICLES	0	0	0	0	0
001-513-00-7100	LEASE & SBITA PRINCIPAL	5,297	0	0	0	0
001-513-00-7200	LEASE & SBITA INTEREST	1,828	0	0	0	0
	Total Finance, Admin, & Planning	740,618	781,075	831,767	1,027,741	24%
	General Government					
001-519-00-3100	PROFESSIONAL SERVICES	3,200	55,000	115,000	100,000	-13%
001-519-00-3110	LEGAL SERVICES	211,944	190,000	215,000	190,000	-12%
001-519-00-3120	ENGINEERING SERVICES	21,681	45,000	45,000	47,250	5%
001-519-00-3140	IT SERVICES & SUPPORT	11,602	12,000	12,500	3,500	-72%
001-519-00-3200	ACCOUNTING & AUDITING SERVICES	27,460	32,000	28,505	32,000	12%
001-519-00-3400	CONTRACTUAL SERVICES	56,959	41,500	44,000	45,000	2%
001-519-00-3405	BUILDING PERMITS	298,489	160,000	160,000	120,000	-25%
001-519-00-3406	BUILDING PERMIT SURCHARGES	11,423	0	6,000	5,000	-17%
001-519-00-3410	JANITORIAL SERVICES	2,472	3,000	2,600	3,000	15%
001-519-00-3415	WEBSITE & SOCIAL MEDIA SERVICES	4,834	6,000	6,000	6,000	0%
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	364,903	0	0	0	0
001-519-00-3420	LANDSCAPING SERVICES	27,573	0	0	0	0
001-519-00-3440	FIRE PROTECTION SERVICES	2,814,235	2,981,361	2,967,137	3,076,806	4%
001-519-00-3490	CODIFICATION SERVICES	0	0	0	5,700	0
001-519-00-4100	COMMUNICATIONS SERVICES	10,387	13,000	20,000	29,000	45%
001-519-00-4200	POSTAGE & FREIGHT	2,435	4,700	4,000	4,000	0%
001-519-00-4300	UTILITIES - ELECTRIC & WATER	8,635	10,000	9,000	8,000	-11%
001-519-00-4310	SOLID WASTE & RECYCLING SERVICES	807,950	812,000	812,000	872,000	7%
001-519-00-4500	INSURANCE	158,499	200,000	152,000	200,000	32%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	24,155	5,000	6,000	5,000	-17%
001-519-00-4700	PRINTING & SHREDDING	6,440	14,500	10,000	11,000	10%
001-519-00-4800	SPECIAL EVENTS	44,358	25,000	25,000	25,000	0%
001-519-00-4810	TREE BOARD PROMOTIONS & EVENTS	1,270	6,000	6,000	6,000	0%
001-519-00-4820	SOLID WASTE COMMITTEE PROMOTIONS & EVENTS	485	1,500	1,500	1,000	-33%
001-519-00-4900	OTHER CURRENT CHARGES	1,235	2,500	2,500	500	-80%
001-519-00-4910	LEGAL ADVERTISING	3,927	5,000	5,000	5,000	0%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	17,793	14,000	14,000	12,000	-14%
001-519-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	3,100	4,000	4,000	4,000	0%
001-519-00-6210	CIP - CITY HALL IMPROVEMENTS	0	30,000	27,900	0	-100%
001-519-00-6300	CIP - INFRASTRUCTURE	0	0	0	0	0
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	0	0	0	25,000	0
001-519-00-8300	CONTRIBUTIONS & DONATIONS	3,100	3,500	3,500	3,500	0%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	26,608	40,000	40,000	40,000	0%
	Total General Government	4,977,151	4,716,561	4,744,142	4,885,256	3%
	Police					
001-521-00-1200	REGULAR SALARIES & WAGES	1,758,996	1,945,000	2,011,000	2,214,000	10%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	52,198	64,750	64,750	64,750	0%
001-521-00-1215	HOLIDAY PAY	55,029	66,000	66,000	74,000	12%
001-521-00-1220	LONGEVITY PAY	8,000	11,750	11,750	11,500	-2%
001-521-00-1400	OVERTIME PAY	28,585	25,000	25,000	28,000	12%
001-521-00-1500	INCENTIVE PAY	17,141	20,000	22,000	22,000	0%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	163,921	0	100,000	0	-100%
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	30,540	33,600	33,600	33,600	0%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	20,693	27,140	23,000	27,490	20%
001-521-00-1530	BILINGUAL PAY	2,925	3,900	3,250	3,900	20%
001-521-00-2100	FICA/MEDICARE TAXES	161,524	168,540	180,567	189,662	5%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	358,698	383,000	392,000	439,000	12%
001-521-00-2300	HEALTH INSURANCE	303,101	425,000	425,000	460,000	8%
001-521-00-2310	DENTAL & VISION INSURANCE	16,119	18,000	17,000	17,000	0%
001-521-00-2320	LIFE INSURANCE	8,213	9,500	9,500	11,000	16%
001-521-00-2330	DISABILITY INSURANCE	21,057	25,500	24,000	27,000	13%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	49,471	172,000	172,000	0	-100%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY
		2024/2025	BUDGET	ACTUALS	BUDGET	Proj Act)
			2025/2026	2025/2026	2026/2027	% CHG
001-521-00-3105	OTHER PROFESSIONAL SERVICES	6,675	0	825	0	-100%
001-521-00-3110	LEGAL SERVICES	17,147	15,000	15,000	15,000	0%
001-521-00-3120	PRE-EMPLOYMENT SCREENING	4,600	2,000	2,000	2,000	0%
001-521-00-3140	IT SERVICES & SUPPORT	0	0	0	38,000	0
001-521-00-3400	CONTRACTUAL SERVICES	0	6,000	6,000	6,400	7%
001-521-00-3405	RED LIGHT CAMERA FEES	335,198	336,000	336,000	336,000	0%
001-521-00-3406	LICENSE PLATE READER SERVICES	0	53,500	53,500	53,500	0%
001-521-00-3407	FLOCK SECURITY CAMERA SERVICES	0	0	0	52,000	0
001-521-00-3410	JANITORIAL SERVICES	2,748	3,000	3,000	3,000	0%
001-521-00-3415	DISPATCH SERVICES	0	0	0	73,000	0
001-521-00-4000	TRAVEL & PER DIEM	9,722	7,500	7,500	8,000	7%
001-521-00-4100	COMMUNICATIONS SERVICES	26,484	30,000	27,000	27,000	0%
001-521-00-4110	DISPATCH SERVICE	61,451	73,000	73,000	0	-100%
001-521-00-4200	POSTAGE & FREIGHT	12	2,000	1,500	1,500	0%
001-521-00-4300	UTILITIES - ELECTRIC & WATER	5,433	6,000	6,000	6,000	0%
001-521-00-4410	RENTALS & LEASES - VEHICLES	81,807	259,600	259,600	240,000	-8%
001-521-00-4420	RENTALS & LEASES - STORAGE	1,388	1,500	1,452	1,600	10%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	3,387	5,000	5,000	4,000	-20%
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	17,691	15,000	40,000	15,000	-63%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	3,555	5,000	5,000	3,690	-26%
001-521-00-4650	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	113,000	0
001-521-00-4700	PRINTING EXPENSES	4,025	4,500	4,500	4,000	-11%
001-521-00-4800	COMMUNITY PROMOTIONS	5,363	5,000	5,000	5,000	0%
001-521-00-4900	OTHER CURRENT CHARGES	2,531	2,500	600	500	-17%
001-521-00-4910	LEGAL ADVERTISING	0	500	500	500	0%
001-521-00-4920	MARINE EXPENSES	9,726	12,500	12,500	12,500	0%
001-521-00-4925	POLICE K-9 EXPENSES	13,038	1,000	6,000	2,000	-67%
001-521-00-5200	OFFICE & OPERATING SUPPLIES	11,643	10,000	15,000	12,000	-20%
001-521-00-5205	COMPUTER EQUIPMENT & ACCESSORIES	2,039	10,100	10,100	69,400	587%
001-521-00-5210	UNIFORMS	33,628	19,500	19,500	19,500	0%
001-521-00-5230	FUEL	65,693	80,000	92,000	90,000	-2%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	3,867	9,000	9,000	0	-100%
001-521-00-5245	RADIO EQUIPMENT	0	12,500	11,313	12,500	10%
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	9,310	1,500	2,687	1,500	-44%
001-521-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	1,074	2,000	2,000	2,000	0%
001-521-00-5500	TRAINING - POLICE	565	7,500	7,500	7,500	0%
001-521-00-5510	TUITION REIMBURSEMENT	0	0	0	10,800	0
001-521-00-6305	POLICE DEPT BOAT DOCK	166,838	0	0	0	0
001-521-00-6400	CAPITAL - EQUIPMENT	59,351	0	25,000	57,000	128%
001-521-00-6417	CAPITAL - VEHICLES	678,113	0	0	0	0
001-521-00-7100	LEASE & SBITA PRINCIPAL	207,801	0	0	0	0
001-521-00-7200	LEASE & SBITA INTEREST	39,073	0	0	0	0
	Total Police	4,947,184	4,396,880	4,645,994	4,928,292	6%
	Public Works					
001-541-00-1200	REGULAR SALARIES & WAGES	169,898	237,000	204,000	264,000	29%
001-541-00-1220	LONGEVITY PAY	0	750	750	750	0%
001-541-00-1400	OVERTIME PAY	233	500	500	500	0%
001-541-00-1530	BILINGUAL PAY	650	650	650	650	0%
001-541-00-2100	FICA/MEDICARE TAXES	12,848	18,226	15,752	20,341	29%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	27,005	38,000	33,000	43,000	30%
001-541-00-2300	HEALTH INSURANCE	40,480	78,100	51,000	61,000	20%
001-541-00-2310	DENTAL & VISION INSURANCE	1,712	3,000	1,700	2,000	18%
001-541-00-2320	LIFE INSURANCE	819	1,200	1,000	1,300	30%
001-541-00-2330	DISABILITY INSURANCE	2,312	3,500	2,500	3,300	32%
001-541-00-3100	PROFESSIONAL SERVICES	0	500	500	500	0%
001-541-00-3140	TEMPORARY LABOR	2,843	1,000	5,400	0	-100%
001-541-00-3150	IT SERVICES & SUPPORT	7,807	10,000	8,000	8,000	0%
001-541-00-3400	CONTRACTUAL SERVICES	14,128	15,000	15,000	17,000	13%

EXPENDITURES: LINE ITEM DETAIL

GENERAL FUND (FUND 001)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY
		2024/2025	BUDGET	ACTUALS	BUDGET	Proj Act)
			2025/2026	2025/2026	2026/2027	% CHG
001-541-00-3420	LANDSCAPING SERVICES	50,976	55,000	51,000	55,000	8%
001-541-00-4000	TRAVEL & PER DIEM	0	1,000	1,000	500	-50%
001-541-00-4100	COMMUNICATIONS SERVICES	6,269	7,500	6,000	6,500	8%
001-541-00-4300	UTILITIES - ELECTRIC & WATER	99,953	120,000	105,000	115,000	10%
001-541-00-4310	LANDFILL & YARD WASTE DISPOSAL	0	0	0	1,800	0
001-541-00-4410	RENTALS & LEASES - VEHICLES	10,607	42,000	42,000	55,000	31%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	0	2,500	2,500	1,500	-40%
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	3,579	15,000	15,000	10,000	-33%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	22,499	18,000	18,000	15,000	-17%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	5,789	25,000	25,000	25,000	0%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	932	1,500	1,500	1,500	0%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	9,808	35,000	35,000	35,000	0%
001-541-00-4690	URBAN FORESTRY	122,356	125,000	125,000	125,000	0%
001-541-00-4695	SOFTWARE SUBSCRIPTIONS, MAINT, & SUPPORT	0	0	0	2,500	0
001-541-00-4700	PRINTING EXPENSES	2,586	3,000	3,000	3,000	0%
001-541-00-4900	OTHER CURRENT CHARGES	162	100	100	0	-100%
001-541-00-5200	OFFICE & OPERATING SUPPLIES	2,083	6,000	6,000	5,000	-17%
001-541-00-5210	UNIFORMS	518	1,500	1,800	2,000	11%
001-541-00-5220	PROTECTIVE CLOTHING	992	1,000	1,000	1,500	50%
001-541-00-5230	FUEL	9,561	12,000	13,000	15,000	15%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	2,166	4,500	4,500	4,000	-11%
001-541-00-5400	MEMBERSHIPS, DUES, & REGISTRATIONS	254	750	750	750	0%
001-541-00-5500	TRAINING	259	2,500	2,500	2,500	0%
001-541-00-6320	CIP - RESURFACING & CURBING	0	300,000	300,000	0	-100%
001-541-00-6325	CIP - SIDEWALK/CURBING/GUTTER IMPROVEMENTS	0	0	0	50,000	0
001-541-00-6330	CIP - SIDEWALKS	432,005	50,000	300,000	0	-100%
001-541-00-6335	CIP - NELA BRIDGE IMPROVEMENTS	0	15,000	0	15,000	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	70,000	0	50,000	0
001-541-00-6420	CIP - TRAFFIC CALMING	13,500	30,000	0	0	0
001-541-00-6430	CAPITAL - EQUIPMENT	5,258	0	0	0	0
001-541-00-7100	LEASE & SBITA PRINCIPAL	10,383	0	0	0	0
001-541-00-7200	LEASE & SBITA INTEREST	8,150	0	0	0	0
	Total Public Works	1,101,377	1,351,276	1,399,402	1,020,391	-27%
	Debt Service					
001-584-00-7100	BOND PRINCIPAL	218,148	221,000	221,000	118,000	-47%
001-584-00-7200	BOND INTEREST	48,859	50,000	50,000	40,000	-20%
	Total Debt Service	267,007	271,000	271,000	158,000	-42%
Total Expenditures		12,060,686	11,569,718	11,915,446	12,066,318	1%
	Transfers					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	0	0
	Total Transfers Out	0	0	0	0	0
Ending Fund Balance		4,947,846	2,794,091	3,729,098	2,547,655	-32%
Total Expenditures, Transfers Out, & Ending Fund Balance		17,008,532	14,363,809	15,644,544	14,613,973	

BUDGET: DETAIL

TRANSPORTATION IMPACT FEE FUND (FUND 102)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY Proj Act) % CHG
		2024/2025	BUDGET 2025/2026	ACTUALS 2025/2026	BUDGET 2026/2027	
	Beginning Fund Balance	128,153	130,153	134,798	136,298	1%
REVENUES						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	3,936	0	0	0	0
102-361-100	INTEREST	2,709	500	1,500	1,000	-33%
	Total Revenues	6,645	500	1,500	1,000	-33%
Total Beginning Fund Balance, Revenues, & Transfers In		134,798	130,653	136,298	137,298	
EXPENDITURES						
102-541-00-3100	PROFESSIONAL SERVICES	0	65,000	0	0	0
	Total Expenditures	0	65,000	0	0	0
	Ending Fund Balance	134,798	65,653	136,298	137,298	1%
Total Expenditures, Transfers Out, & Ending Fund Balance		134,798	130,653	136,298	137,298	

BUDGET: DETAIL

STORMWATER FUND (FUND 103)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY Proj Act) % CHG
		2024/2025	BUDGET 2025/2026	ACTUALS 2025/2026	BUDGET 2026/2027	
	Beginning Fund Balance	47,236	130,000	234,347	426,203	82%
REVENUES						
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	301,722	0	0	0	0
103-334-360	STATE RESILIENCY GRANT	0	0	196,862	0	-100%
103-343-900	SERVICE CHARGE - STORMWATER	476,025	466,011	466,144	467,639	0%
103-361-100	INTEREST	9,124	0	5,000	3,000	-40%
	Total Revenues	786,871	466,011	668,006	470,639	-30%
Total Beginning Fund Balance, Revenues, & Transfers In		834,107	596,011	902,353	896,841	
EXPENDITURES						
103-541-00-1200	REGULAR SALARIES & WAGES	153,775	188,000	180,000	215,000	19%
103-541-00-2100	FICA/MEDICARE TAXES	11,290	14,382	13,770	16,448	19%
103-541-00-2200	RETIREMENT CONTRIBUTIONS	24,893	30,500	30,000	35,000	17%
103-541-00-2300	HEALTH INSURANCE	29,608	50,000	38,000	44,000	16%
103-541-00-2310	DENTAL & VISION INSURANCE	1,291	1,700	1,400	1,400	0%
103-541-00-2320	LIFE INSURANCE	730	900	850	1,100	29%
103-541-00-2330	DISABILITY INSURANCE	1,692	2,200	1,800	2,100	17%
103-541-00-3100	PROFESSIONAL SERVICES	11,410	6,000	12,330	6,000	-51%
103-541-00-3120	ENGINEERING FEES	41,699	90,000	90,000	94,500	5%
103-541-00-3430	NPDES	8,210	10,000	10,000	10,000	0%
103-541-00-3450	LAKE CONSERVATION	12,900	18,000	18,000	15,000	-17%
103-541-00-4600	REPAIRS & MAINTENANCE	540	80,000	80,000	60,000	-25%
103-541-00-4910	LEGAL ADVERTISING	0	500	0	0	0
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	0	40,000	0	300,000	0
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	301,722	0	0	0	0
	Total Expenditures	599,760	532,182	476,150	800,548	68%
	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	234,347	63,829	426,203	96,293	-77%
Total Expenditures, Transfers Out, & Ending Fund Balance		834,107	596,011	902,353	896,841	

BUDGET: DETAIL

LAW ENFORCEMENT EDUCATION FUND (FUND 104)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY Proj Act) % CHG
		2024/2025	BUDGET 2025/2026	ACTUALS 2025/2026	BUDGET 2026/2027	
	Beginning Fund Balance	24,777	23,077	28,431	16,631	-42%
REVENUES						
104-351-200	JUDGEMENTS & FINES - LE EDUCATION FUND	10,281	5,000	8,000	6,000	-25%
104-361-100	INTEREST	377	100	200	100	-50%
	Total Revenues	10,658	5,100	8,200	6,100	-26%
Total Beginning Fund Balance, Revenues, & Transfers In						
		35,435	28,177	36,631	22,731	-38%
EXPENDITURES						
104-521-00-5500	TRAINING	7,004	20,000	20,000	20,000	0%
	Total Expenditures	7,004	20,000	20,000	20,000	0%
	Ending Fund Balance	28,431	8,177	16,631	2,731	-84%
Total Expenditures, Transfers Out, & Ending Fund Balance						
		35,435	28,177	36,631	22,731	

BUDGET: DETAIL

PARKS IMPACT FEE FUND (FUND 105)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY Proj Act) % CHG
		2024/2025	BUDGET 2025/2026	ACTUALS 2025/2026	BUDGET 2026/2027	
	Beginning Fund Balance	781	2,358	2,360	2,370	0%
REVENUES						
105-324-610	IMPACT FEES - RESIDENTIAL - PARKS	1,562	0	0	0	0
105-324-620	IMPACT FEES - COMMERCIAL - PARKS	0	0	0	0	0
105-361-100	INTEREST	17	0	10	0	-100%
	Total Revenues	1,579	0	10	0	-100%
Total Beginning Fund Balance, Revenues, & Transfers In						
		2,360	2,358	2,370	2,370	0%
EXPENDITURES						
		0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Ending Fund Balance	2,360	2,358	2,370	2,370	0%
Total Expenditures, Transfers Out, & Ending Fund Balance						
		2,360	2,358	2,370	2,370	

BUDGET: DETAIL

GENERAL GOVERNMENT IMPACT FEE FUND (FUND 106)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY Proj Act) % CHG
		2024/2025	BUDGET 2025/2026	ACTUALS 2025/2026	BUDGET 2026/2027	
	Beginning Fund Balance	1,023	3,084	3,091	3,101	0%
REVENUES						
106-324-910	IMPACT FEES - RESIDENTIAL - GEN GOV FACI	2,046	0	0	0	0
106-324-920	IMPACT FEES - COMMERCIAL - GEN GOV FACIL	0	0	0	0	0
106-361-100	INTEREST	22	0	10	0	-100%
	Total Revenues	2,068	0	10	0	-100%
Total Beginning Fund Balance, Revenues, & Transfers In						
		3,091	3,084	3,101	3,101	
EXPENDITURES						
		0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Ending Fund Balance	3,091	3,084	3,101	3,101	0%
Total Expenditures, Transfers Out, & Ending Fund Balance						
		3,091	3,084	3,101	3,101	

BUDGET: DETAIL

CAPITAL EQUIPMENT REPLACEMENT FUND (FUND 301)

Account Id	Account Description	ACTUALS	ORIGINAL	PROJECTED	DRAFT	(from PFY Proj Act) % CHG
		2024/2025	BUDGET 2025/2026	ACTUALS 2025/2026	BUDGET 2026/2027	
	Beginning Fund Balance	15,132	15,382	15,452	15,652	1%
REVENUES						
301-361-100	INTEREST	320	200	200	100	-50%
	Total Revenues	320	200	200	100	-50%
	Transfers					
301-381-000	TRANSFER IN FROM GENERAL FUND 001	0	0	0	0	0
301-381-103	TRANSFER FROM STORMWATER FUND 103	0	0	0	0	0
	Total Transfers In	0	0	0	0	0
Total Beginning Fund Balance, Revenues, & Transfers In		15,452	15,582	15,652	15,752	
EXPENDITURES						
	NONE	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Ending Fund Balance	15,452	15,582	15,652	15,752	1%
Total Expenditures, Transfers Out, & Ending Fund Balance		15,452	15,582	15,652	15,752	

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FY 26-27 THROUGH FY 30-31

FUND 001 GENERAL FUND

Project	Funding Source	Estimated 5 Year Cost	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Nela Bridge Lights	General Fund	15,000	15,000	-	-	-	-
AV System for City Hall	General Fund	25,000	25,000	-	-	-	-
City Hall Renovation	Not Funded	3,000,000	-	-	3,000,000	-	-
Police Evidence Refrigerator	General Fund	15,000	15,000	-	-	-	-
(7) Radios for Police Dept	General Fund	42,000	42,000	-	-	-	-
Driveway/Building/Bathroom for Marine Dock	General Fund	250,000	-	-	250,000	-	-
Motor for Police Marine Patrol Vessel	General Fund	62,000	-	-	30,000	-	32,000
Dump Truck for Public Works	General Fund	70,000	-	70,000	-	-	-
In-Dash Camera/LPR for all Patrol Vehicles	General Fund	200,000	-	100,000	100,000	-	-
New Vehicle Purchase Program	General Fund	700,000	-	-	-	300,000	400,000
Police Marine Patrol Vessel Replacements	Grant Funded	350,000	350,000	-	-	-	-
Radar for Speed Detection	General Fund	15,000	-	-	15,000	-	-
New Patrol and Office Computers	General Fund	60,000	-	-	60,000	-	-
Park Playgrounds/Upgrades	General Fund	80,000	50,000	30,000	-	-	-
Sidewalk/Curbing/Gutter Improvements	General Fund	350,000	50,000	50,000	50,000	100,000	100,000
Judge/Daetwyler Improvements	HUD Grant	745,000	745,000	-	-	-	-
Road Resurfacing/Striping	General Fund	600,000	-	-	300,000	300,000	-
Daetwyler/McCoy Intersection Improvements	General Fund	100,000	-	100,000	-	-	-
Hoffner Ave Improvements	DOT Grant	500,000	500,000	-	-	-	-
Total General Fund		7,179,000	1,792,000	350,000	3,805,000	700,000	532,000

FUND 103 STORMWATER FUND

Project	Funding Source	Estimated 5 Year Cost	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Hoffner Swales	Stormwater Fund	270,000	-	20,000	250,000	-	-
Nela Ave Swales	Stormwater Fund	270,000	20,000	250,000	-	-	-
Seminole Dr Swales	Stormwater Fund	220,000	20,000	200,000	-	-	-
Cove Dr Drainage	Stormwater Fund	525,000	-	25,000	500,000	-	-
Stormwater Trash Baskets	Stormwater Fund	50,000	10,000	10,000	10,000	10,000	10,000
Seminole/Daetwyler Drainage Improvements	Stormwater Fund	225,000	-	-	25,000	200,000	-
CCTV/Clean Storm Pipes	Stormwater Fund	300,000	-	-	150,000	150,000	-
Stormwater Baffle Box	Stormwater Fund	700,000	-	-	-	-	700,000
St. Moritz Pipe Lining	HUD Grant	650,000	-	650,000	-	-	-
McCoy Rd ROW Drainage Improvements	Stormwater Fund	170,000	-	-	20,000	150,000	-
Hoffner Drainage Issues (West Side)	Stormwater Fund	225,000	-	25,000	200,000	-	-
Jade Pump Station Rehabilitation	Stormwater Fund	250,000	250,000	-	-	-	-
Total Stormwater Fund		3,855,000	300,000	1,180,000	1,155,000	510,000	710,000

ALL FUNDS

	Estimated 5 Year Cost	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
General Fund	7,179,000	1,792,000	350,000	3,805,000	700,000	532,000
Stormwater Fund	3,855,000	300,000	1,180,000	1,155,000	510,000	710,000
Totals	\$ 11,034,000	\$ 2,092,000	\$ 1,530,000	\$ 4,960,000	\$ 1,210,000	\$ 1,242,000