



# city council agenda

**Agenda**  
**September 04, 2018 \* 5:30 PM**  
**City Council Budget Workshop**  
**City Hall Chambers, 1600 Nela Avenue**

Lydia Pisano Mayor	Kurt Ardaman City Attorney	Bob Francis City Manager	Ed Gold District 1	Anthony Carugno District 2	Jeremy Weinsier District 3	Mike Sims District 4	Harv Readey District 5	Jim Partin District 6	Sue Nielsen District 7
--------------------------	-------------------------------	-----------------------------	-----------------------------	-------------------------------------	-------------------------------------	-------------------------------	---------------------------------	--------------------------------	---------------------------------

## Welcome

---

Welcome to the City of Belle Isle City Council meeting. Agendas and all backup material supporting each agenda item are available in the City Clerk's office or on the city's website at [cityofbelleislefl.org](http://cityofbelleislefl.org).

## Meeting Procedures

---

Workshops are a working session and do not allow for public comment. Order and decorum will be preserved at all meetings. Personal, impertinent or slanderous remarks are not permitted. Thank you for participating in your city government.

1. Call to Order
2. Public Budget Workshop
  - a. FY 2018-19 Budget Message
  - b. FY 2018-19 Proposed Budget at a Glance
3. Adjournment

---

"If a person decides to appeal any decision made by the Council with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that, for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based." (F. S. 286.0105). "Persons with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk's Office (407-851-7730) at least 48 hours in advance of the meeting." –Page 1 of 27



## **CITY OF BELLE ISLE, FLORIDA**

1600 Nela Avenue  
Belle Isle, Florida 32809  
(407) 851-7730 • FAX (407) 240-2222  
[www.cityofbelleislefl.org](http://www.cityofbelleislefl.org)

September 4, 2018

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

I am pleased to submit the Fiscal Year 2018-19 Preliminary Operating and Capital Budget in accordance with the City Charter.

The objectives used in developing this budget were to submit a balanced budget to the City Council; to do the best job possible of maintaining current excellent levels of service to the community in the most equitable and efficient manner possible; and to be prudent in our revenue estimates and cautiously optimistic overall. The City's management team has put together an operating and capital expenditure plan that addresses the City Council's priorities while fulfilling the service requirements of the people who live, work, and play in our community.

As presented, this represents a balanced budget for the upcoming fiscal year without raising property taxes; however, there is a need to use General Fund reserves. This will reduce the General Fund Reserves to 25% of the operating budget. A GF Reserve is normally established as the amount it would take to continue to operate for a 90-day period. This is the lowest that the City will go in use of its GF reserve. The City is still in a "catch-up" mode to complete projects that have been neglected over time. Barring any serious weather, the City should be back to normal at the end of this next fiscal year.

Last year (FY2017-18) many projects were completed; however, some of the costs of those projects that were to be done in FY2017-18 were estimated too low and it was necessary to use reserves to complete those. Those projects were the resurfacing projects (estimate was at \$350,000 under the actual cost), storm water project (cost went from \$117,000 to \$396,000) sidewalk repair increased by \$30,000; a forensic audit was conducted for an additional \$35,000; a transportation master plan was done with a cost of \$75,000; new patrol boat was purchased for an additional \$25,000 when the Lake Conway Navigation Board did not fund 50% of the cost; additional \$127,000 was spend for public safety to control duck hunting on the lakes; an additional \$85,000 was spent to comply with the NPDES permit for storm water because the City delayed submitting the permit; \$19,000 for purchasing Cross Lake Beach, \$50,000 for new

fencing for Wallace Field, Perkins Ramp and Venetian ramp plus the expansion of the dock and new drive at Perkins ramp; and an additional \$290,000 for HVAC replacement at Cornerstone Charter Academy. Lastly, Hurricane Irma provided the City with the opportunity to test its emergency response and recovery procedures. Although the City is still being reimbursed by FEMA, the total reimbursement will be only 85% of what was spent. The total reimbursement we expect from FEMA is \$1.2 million as expenses were \$1.4 million. Hurricane Irma damaged already fragile infrastructure which should be repaired in FY2018-19.

All this adds up to a busy year for City staff. We have repaired and replaced much needed infrastructure and equipment that was in very poor shape; we completed projects that will benefit the citizens for years to come; we funded many one-time projects that gives us a direction in which to go for future projects and spending of funds; we provided for the safety and security of our residents; we have also increased the number of police officers and public works staff which has greatly enhanced public safety and making necessary repairs to our infrastructure, as well as hiring a part-time social media person which has allowed the City to communicate better with its residents, especially now live streaming Council meetings; and we have put policies and safeguards in place that will continue to make us fiscally sound for many years to come. All city employees need to be commended for the accomplishments that we have done this past year by providing the highest level of service to the community.

This budget maintains the current level of service from FY17-18; however in a few areas the services will be enhanced. We will increase the marine patrol to provide more visibility on the lakes.

On July 24, 2018, the City Council and staff held a budget workshop to establish goals determine priorities for the next budget year. These include:

- Annexation
- Improved Storm Water Drainage
- Traffic Calming
- Enforcement on the Lake

Although the Council listed specific projects for FY2017-18, these are not considered goals, but specific projects that will be addressed in departmental and fund categories later in this message.

The proposed combined annual operating budget of \$11,392,686 is \$534,553 more than the current budget of \$10,510,333, an increase of about 8%. The budget is balanced with revenue from ad valorem and non-ad valorem taxes (franchise fees, state shared tax receipts; solid waste collection fees; fees for stormwater management; reimbursements for law enforcement; development and review fees; and an appropriation from the General Fund fund balance),

As a quick overview, here is the preliminary budget for FY18-19 for all funds compared to the FY17-18 amended budget (minus reserves):

FUNDS	REVENUES		EXPENDITURES	
	FY 17/18 AMENDED	FY 18/19 PROPOSED	FY 17/18 AMENDED	FY 18/19 PROPOSED
General Fund	5,563,375	6,046,603	6,230,268	6,537,375
Transportation Impact Fee Fund	10,150	1,000	50,000	0
Stormwater Fund	389,353	362,950	720,750	500,200
LE Education Fund	4,200	2,500	6,200	8,200
Charter Debt Service Fund	1,001,000	998,500	1,130,425	1,285,425
Equipment Replacement Fund	0	27,000	0	27,000
<b>TOTALS</b>	<b>6,968,078</b>	<b>7,438,553</b>	<b>7,673,144</b>	<b>8,358,200</b>

### GENERAL FUND PRELIMINARY BUDGET

The General Fund provides 65.5% of the total operating budget for all governmental funds. The total preliminary General Fund budget is \$8,125,806, an increase of \$667,422 (8.9%) from the current year amended budget.

### FINANCIAL OUTLOOK

In the General Fund, as a result of the continued improvement in the economy, most revenue sources are projected to continue to increase. Although the City experienced increases in Sales Tax, Property Tax, Franchise Fees and Building Permit Fees revenue last year and expects those to continue in FY18-19, these increases still are not enough to keep pace with expenses. During this next year, the City Manager and Finance Director will examine possible revenue generators to present to the City Council for review and approval. The City will also look at like services provided by other governments and try to partner with those entities for shared services. The City staff will also research and compete for grant funding from state, federal and private sources. Doing so will continue to stabilize the City's budget, provide necessary services to the community and work towards re-building reserves.

The City remains careful about its cash position; however, it is not sensible to have a large cash reserve while the infrastructure is failing and getting worse by the day. We still have street flooding, potholes, traffic problems, deteriorating stormwater lines, and outdated equipment, all of which, it was shown this past year that it costs more to replace than if it was done a few years before.

The Stormwater Fund does not have the stability that is in the General Fund. The concern is that the revenues coming in to the Stormwater Fund just do not keep pace with the expenses in the fund. The reason is simply that no significant projects were done in the stormwater infrastructure in the past years. The only project of note is the stormwater line and baffle boxes that were installed at the prior City Manager's house. The corrugated metal pipes that make up the majority of the system are rusted and collapsing. The City is not averaging a pipe collapse

every 2-3 months. The flooding at Lake Conway Shores, Wind Drift Road, St. Partin Place, Seminole Drive at Daetwyler, Nela Avenue, Hoffner Avenue, Barby Lane, and Homewood Drive have existed for years without taking steps to resolve the problems. We've had pipe collapses this past year on Orange Knoll Dr., Dorian Ave., Ponceau Ave., St. Moritz, Cullen Lake Shore Dr., and Honeysuckle Lane. Even while we are working at Lake Conway Shores on Jade Circle, we recently discovered two collapsed pipes entering the catch basin. Last year, we corrected the pipes at Swann Beach (photo). This just didn't happen overnight.



This year, we raised the Stormwater fee from \$100 per residence to \$110. This is not enough. This past year, we had the City Engineers do another assessment on the system outfalls and many of those will have to be repaired over the next few years, like Swann (before and after).



During this next year, the staff will present a stormwater plan with costs for the Council to review and adopt.

#### **HIGHLIGHTS OF THE PRELIMINARY BUDGET**

The FY18-19 preliminary budget contains funding for on-going services to the community.

The following reflect some of the highlights and assumptions regarding the budget:

##### **General Fund**

- Millage to remain at 4.4018
- Increase in non-ad valorem tax for storm water and garbage
- Increase in SRO grant for extra SRO
- Budgeted amounts for the City's share of employee retirement cost are affected by:
  - City increase of 2.5% of Police employee retirement

- City increase to 2.5% of non-uniform employee retirement
- Budgeted amount of 5% (3% merit; 2% COLA) for all employees
- A 5% increase in health insurance
- Reduction of Engineering Fees by \$40,000
- Increase in Fire Services by \$91,000
- Addition of following personnel:
  - School Resource Officer (this year only to man Pine Castle Elementary full time)
  - 2 Marine Patrol Officers
- Increase in Solid Waste Collection of \$151,000 (offset by increase in Non-AV)
- Landscaping and Urban Forestry expenses moved from General Government to Public Works (Administrative change – No budget impact)
- Repairs & Maintenance split out under Public Works (Administrative change – No budget impact)
- \$150,000 transfer to CCA Repair Fund
- Total of \$27,000 transfer to new Equipment Replacement Fund

Transportation Impact Fees

- No Expenditures programmed

Stormwater Fund

- Engineering fees increase to \$50,000 for various projects
- Stormwater Maintenance decrease to \$25,000

Charter School

- Receipt of \$150,000 from GF for CIP Plan
- \$300,000 for HVAC replacement at Middle School and Elementary School (part of overall \$668,000 cost in current year)

Capital Improvement Plan

- General Fund - Equipment
  - City Hall \$ 7,500 (Communications)
  - Police Vehicles \$64,000\* (2 vehicles)
  - Cameras and Radar Trailer \$19,000
  - Public Works Bobcat \$50,000\*

\*denotes option to lease
- General Fund – Projects
  - Park Improvements \$25,000
  - Street Resurfacing & Curbing \$400,000
  - Additional Street Lighting \$15,000
  - Sidewalk Replacement \$20,000

- Trentwood Chicane \$25,000
- Stormwater Fund – Projects
  - Nela Ave. Drainage \$125,000
  - Wind Drift Drainage \$100,000
  - Complete Lake Conway Shores \$220,000
- Charter School – Projects
  - Finish HVAC replacement \$300,000

**REVENUES**

**Taxes and Fees**

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

**Ad Valorem Taxes**

The proposed property tax rate for FY2108-19 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 \$731,373,629. The total budgeted ad valorem revenue, \$3,058,392 is \$96,726 (6.9%) more than the current year’s budgeted tax receipts and is based on the total valuation of property for purposes of taxation, the general economic environment, and a collection rate of 95%. The impact of the economic climate on the real estate market has resulted in a continued modest increase in property values. I am pleased to report the proposed millage rate for FY2018-19 will be 4.4018, the same rate as it was for the past 8 years.

**Non-Ad Valorem Taxes**

Other major source of General Fund revenues are in the form of non-ad valorem taxes including garbage tax which was increased to \$235. Also considered non-ad valorum are the gas tax, utility tax (electric) permit fees, franchise fees, state shared revenues, charges for services (solid waste), fines, and other miscellaneous revenues. Combined, these revenues make up \$2,979,411 or 49.3% of the General Fund Revenues. Although the Police Department has done an outstanding job applying for, and receiving, grant funding, the City, as a whole, will do more in the next budget year to find, apply for, and hopefully receive grant funding. This past fiscal year has been a continued cleaning up and catching up on delayed projects, extending deadlines for state requirements, and writing of internal policies and procedures that were not previously in place which cost the City time and money.

**Fund Balance Appropriated**

The City maintains an unappropriated fund balance of approximately 26%. 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. Through a set of fiscal policies that will be developed this year by staff and adopted by the City Council, this next budget year, we will achieve this balance.

**General Fund**

The proposed General Fund budget is \$8,125,806, an 8.9% increase from the FY 2017-18 budget of \$7,458,384. The increase is mostly due to the increase in the non-ad valorem tax for garbage and FEMA reimbursements. To provide better service to residents, the City Manager is proposing three new employees: a full-time School Resource Officer in the Police Department in response to the Marjorie Stoneham Law (this year only as Pine Castle will close next year) and two Marine Patrol Officers to assist in parking violations at boat ramps and to be stationed on the lake.

Other major sources of revenue are considered non ad valorem taxes and consist of State Revenue Sharing, Franchise Fees, Local option Gas Tax, and Utility service tax for Electricity, Permit and Special Assessments, grants, charges for services for solid waste, public safety, fines, and miscellaneous revenues.

The Chart below depicts the breakdown of various revenue types and compares FY2017-18 to the FY2018-19 budget (minus Reserves).

Revenue	FY 17/18 AMENDED	FY 18/19 PROPOSED
Ad Valorem Taxes	2,861,666	3,058,392
Local Option Taxes	229,507	235,000
Utility Service Taxes	135,000	154,000
Communications Services Taxes	0	212,777
Other General Taxes	12,000	224,777
Permits, Fees, and Special Assessments	128,650	136,650
Franchise Fees (Comm. Svcs. Removed)	250,257	25,000
Federal and State Grants (OCPS SRO)	33,020	42,500
State Shared Revenue	1,375,555	1,452,566
Charges for Services	468,920	616,668
Public Safety (CCA SRO)	41,000	63,750
Judgements, Fines, and Forfeits	13,000	16,000
Miscellaneous Revenue	14,800	21,300
<b>TOTAL REVENUES</b>	<b>5,563,375</b>	<b>6,046,603</b>

**Stormwater Fund**

Charges for Stormwater fees are assessed by the appraiser at Orange County in units and applied at \$100/unit. This rate was increased from \$48 to \$100 in July 2015. Even though the rate was increase to more than double the previous rate, our storm water infrastructure still needs major repairs and replacement. It was necessary to raise storm water fees this year by \$10, which, as explained above, is not enough to take care of the repairs.



### **Charter School Debt Service Fund**

Revenue for this fund is derived from rent revenue received from Cornerstone Charter Academy and is based on the student enrollment count. This year, the count is anticipated to be 1,425 as compared to the count received last year of 1,430. Each student is assessed \$700 which brings the total rent to \$997,500.

## **EXPENDITURES**

### **General Fund**

The General Fund is used to account 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, public works, as well as planning, and administrative support services. Services and programs currently budgeted have been maintained. In addition, funding is included for completion of the City-wide Traffic Circulation Study, continued updating and rewriting of the City Code of Ordinances, Land Development Codes, and Comprehensive Plan, and replacement of equipment in the Public Works Department.

### **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 seventeen full-time certified police officers and 3 part-time officers who are dedicated to keeping the citizens of Belle Isle safe. The force is comprised of one Police Chief, one Deputy Chief, two Patrol Sergeants, one Detective Sergeant, two Corporals, thirteen Patrol Officers (three of which are marine patrol), two School Resource Officers and five Crossing Guards. The School Resource Officers are primarily funded by the Cornerstone Charter Academy and the Orange County Public School Board as the officer also provides services for Pine Castle Pershing Elementary. Next year when Pine Castel closes, this position will no longer be necessary.

Belle Isle police officers are on duty 24 hours per day, seven days a week, every day of the year. Officers participate in continuous training to maintain their law enforcement skills, Florida Department of Law Enforcement certifications and to ensure they are up to date on the ever-changing state, federal and local laws. 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 the 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.

Over the past few years, the department has undertaken additional responsibilities without increasing staff. Four 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, Lake Conway lake cleanups, national traffic safety campaigns, annual DEA Drug Take Back Program, Senior Car Fit and Child Safety Car Seat services, Senior Watch Program, Vacation House Check services as well as providing security services for a variety of businesses and events throughout the year.

### **Expenditures in Police**

Projected operating expenditures for the Belle Isle Police Department are \$193,700 more than current year budget (10.8% increase) in part to provide another School Resource Officer and 2 additional Marine Patrol Officers for additional safety on the lake. The City and County are also negotiating for the County to transfer another boat to the police for lake patrols.

### **Public Works Services**

The Public Works Department ensures the health, safety and public welfare of the community by managing and maintaining infrastructure and coordination of the maintenance of other infrastructure in the City. Services also include maintaining streets, government facilities and public lands including the city's park and greenway system, performing safety inspections, and staffing public events. The Department consists of 3 employees: 1 public works manager, and 2 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.

### **Expenditures in Public Works**

The proposed Public Works Dept. budget decreases \$65,875 (6.25%) primarily due to a reduction in the resurfacing project this year. Capital outlay for equipment includes purchase of a bobcat with accessories to reduce the dependence on contractors for small excavations. The City has recently signed an agreement with Orange County so Orange County will now do most of the street sweeping for the City.

### **Planning and Zoning**

The City's 1-person Planning Department works with issues of public interest in Belle Isle and the surrounding area that relate to short term and long term land use, transportation, zoning, comprehensive plan, and environmental concerns. This is a contracted position. In addition, the Planner provides technical assistance to the City Manager, P & Z board, and the general public in matters relating to the physical and strategic growth of the City. The Planning Department is further involved in the development, administration and enforcement of a wide variety of development ordinances (zoning, signage, subdivisions, watershed protection, floodplain prevention, etc.).

### **Expenditures in Planning and Zoning**

As this is a contracted position, the proposed budget for this department remains the same. The contract for the Planner is \$5,000/month.

### **Other Departments in General Fund**

#### **Governing Board**

These departments are budgeted approximately \$30,100 (31%) less than the current budget primarily due to the reduction in travel and per diem and the Forensic Audit that was directed by Council will be completed by the end of this fiscal year.

#### **Administration**

This department is budgeted approximately \$3,000 (.5%) more than the current budget.

#### **General Government**

This department is budgeted approximately \$77,515 (3.1%) more than the current budget primarily due to the increase in the Fire Services payment. The City recently approved an agreement with Orange County Fire Service to continue with the same funding formula for the next 10 years.

#### **Capital Expenditures**

Capital expenditures are budgeted reflecting a decrease of approximately \$400,000 which is due largely to the underestimated cost of paving for this current year. This budget also accounts for \$27,000 being transferred to a newly established Capital Equipment Replacement Fund and \$150,000 to go to the CCA CFP to pay back the funds borrowed for the purchase of Wallace Field.

#### **General Fund Ending Fund Balance (Reserves)**

It is projected that at the end of FY18-19 the City will have an unreserved ending fund balance of approximately \$2,079,203, subject to economic shifts during the year. This is approximately \$184,200 more than the current year due to FEMA Reimbursements.

### **STORMWATER FUND**

#### **Annual Operations**

Belle Isle's Stormwater Fund consists of the equipment and projects necessary to maintain the City's stormwater systems. Personnel costs for this Fund are not charged to this fund. All personnel costs are charged to the General Fund; however, it is estimated that 45% of all non-police personnel costs should be taken from this fund. In the next budget year, a plan for accounting for these costs from both funds will be developed and presented to the Council. Responding to an increase in the cost of stormwater maintenance and repairs, the City Council increased the stormwater rate by an additional \$10/EDU.

## **Expenditures**

The proposed budget for this fund is \$580,200, a decrease of \$140,550 (24%) from the current budget. Expenditures in capital outlay include a carryover of projects such as Gene Polk Park (\$180,000), drainage projects at Nela Ave. (\$125,000) and Wind Drift (\$100,000). If additional funding is received, the City will also complete Seminole Dr. (\$75,000) and St. Partin Place (\$150,000). If not, these projects will be carried over to FY19-20. Due to these long standing problems, it was necessary to use reserves to complete them. This will reduce the Stormwater reserve to a low level; however, we expect the reserves over the next few years to increase because the major one-time projects should be completed. The repair and maintenance of stormwater is being decreased by \$100,000 due to the work done last year.

## **OTHER FUNDS**

### **TRANSPORTATION IMPACT FEE FUND**

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

### **LAW ENFORCEMENT EDUCATION FUND**

The Law Enforcement Education fund receives revenue from traffic violations. The fund can only be used for Police officer training.

### **CHARTER SCHOOL DEBT SERVICE FUND**

The Charter School Debt Service Fund pays for the debt on the Cornerstone Charter Property and for major equipment repair and replacement. Revenue is received based on student count. The City developed a capital facilities plan and restricted use of funds to that plan. The City also replaced the HVAC on the elementary and middle schools. The City will also transfer \$150,000 each year for the next 5 year to this fund to replace the funds used to purchase the Wallace Field. The first payment of this will be for the line of credit used to as part of the funding to replace the HVAC. The City anticipates finishing the HVAC project started in FY2018-19 (\$300,000).

### **PERSONNEL & BENEFITS**

Three new positions are proposed. Three percent (3%) cost of living and a two percent (2%) performance based salary increases are budgeted across all departments. The performance based increase is partly due to the exceptional work done by all employees during and after Hurricane Irma. The City's insurance carrier has advised that group medical insurance will increase by approximately 3% over this budget year. Contribution to retirement increased 2.5% for uniform personnel and 2.5% for non-uniform personnel.

## **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 as well as a line by line comparison of the proposed budget and current budget.

The City is very fortunate to have a healthy reserve in the General Fund; however that reserve came at the cost of delaying much needed infrastructure projects. That reserve is now reduced because the City Council realized that the City could no longer go without the much needed infrastructure repairs. With little commercial property in the City, the City has to rely on residential property taxes to pay for these projects. Throughout the FY2018-19 year the staff will present additional revenue sources for Council to approve that will continue to strengthen our financial condition. The City Manager and Finance Director will also explore additional grant funding for one-time projects and equipment listed in the CIP. A comprehensive evaluation of the areas must be made to insure that any annexation will be beneficial to the City and that the City will be able to provide the same services as residential properties, thus increasing our revenue with very little expense for waste removal, infrastructure improvements, fire and police protection and the like.

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 be available on the City's website to facilitate its examination by our citizens. In closing, I would like to express my sincere thanks and appreciation to the Mayor and Council for their direction, to Finance Officer Tracey Richardson for her vast institutional and financial knowledge, and to the department heads for their efforts in preparing this budget.

Respectfully Submitted,



**Bob Francis**  
City Manager



# **CITY OF BELLE ISLE, FLORIDA**

**Draft**

## **Proposed Budget at a Glance Fiscal Year 2018-2019**

(Revised 8/30/2018)



**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**ALL FUNDS CHANGE IN FUND BALANCE**

<b>FUND</b>	<b>GENERAL FUND (001)</b>	<b>TRANSPORTATION IMPACT FUND (102)</b>	<b>STORMWATER FUND (103)</b>	<b>LE EDUCATION FUND (104)</b>	<b>CHARTER SCHOOL DEBT SERVICE FUND (201)</b>	<b>CAPITAL EQUIPMENT REPLACEMENT FUND (301)</b>	<b>GRAND TOTAL</b>
<u>Projected</u> Beginning Fund							
Balance October 1, 2018	2,079,203	198,489	323,289	12,506	1,268,817	0	3,882,304
Appropriation TO (FROM)							
Fund Balance	(490,772)	1,000	(137,250)	(5,700)	(136,925)	27,000	(742,647)
<u>Projected</u> Ending Fund							
Balance September 30, 2019	<b>1,588,431</b>	<b>199,489</b>	<b>186,039</b>	<b>6,806</b>	<b>1,131,892</b>	<b>27,000</b>	<b>3,139,657</b>

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**GENERAL FUND REVENUES AT-A-GLANCE**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
<b>CARRYFORWARD FUND BALANCE</b>		<b>\$ 1,895,009</b>	<b>\$ 1,895,009</b>	<b>\$ 2,079,203</b>
		Based on Millage Rate of 4.4018	Based on Millage Rate of 4.4018	Based on Millage Rate of 4.4018
	<b>AD VALOREM TAXES</b>			
001-311-100	Ad Valorem Tax	2,861,666	2,861,666	3,058,392
		<b>\$ 2,861,666</b>	<b>\$ 2,861,666</b>	<b>\$ 3,058,392</b>
	<b>OTHER TAXES</b>			
001-312-410	Local Option Gas Tax	229,507	229,507	235,000
001-314-100	Utility Service Tax - Electricity	135,000	135,000	150,000
001-314-800	Utility Service Tax - Propane	0	0	4,000
001-315-000	Communications Services Taxes	0	0	212,777
001-316-000	Local Business Tax - Occupational Licenses	12,000	12,000	12,000
		<b>\$ 376,507</b>	<b>\$ 376,507</b>	<b>\$ 613,777</b>
	<b>LICENSES, PERMITS &amp; FEES</b>			
001-322-000	Building Permits <sup>1</sup>	100,000	100,000	90,000
001-323-200	Franchise Fees - Telecommunications	230,257	230,257	0
001-323-400	Franchise Fees - Gas	4,000	4,000	0
001-323-700	Franchise Fees - Solid Waste	16,000	16,000	25,000
001-329-000	Zoning Fees	15,000	15,000	25,000
001-329-100	Permits - Garage Sale	150	150	150
001-329-130	Boat Ramps - Decal and Reg	1,000	1,000	1,000
001-329-900	Tree Removal	2,500	2,500	2,500
001-362-000	Rental Licenses	10,000	10,000	18,000
		<b>\$ 378,907</b>	<b>\$ 378,907</b>	<b>\$ 161,650</b>
	<b>INTERGOVERNMENTAL</b>			
001-334-400	SRO Reimbursement - OCPS	10,020	10,020	42,500
001-335-120	State Shared Revenue	315,537	315,537	330,000
001-335-150	Alcoholic Beverage License Tax	1,000	1,000	1,000
001-335-180	Half-Cent Sales Tax	1,059,018	1,059,018	1,121,566
001-337-100	Marine Boat Contribution - NAV Board	23,000	23,000	0
001-337-200	SRO - Charter Contribution	41,000	41,000	63,750
		<b>\$ 1,449,575</b>	<b>\$ 1,449,575</b>	<b>\$ 1,558,816</b>
	<b>CHARGES FOR SERVICES</b>			
001-343-410	Solid Waste Fees - Residential	468,920	468,920	616,668
		<b>\$ 468,920</b>	<b>\$ 468,920</b>	<b>\$ 616,668</b>
	<b>FINES &amp; FORFEITURES</b>			
001-351-100	Judgements & Fines - Moving Violations	12,000	12,000	15,000
001-359-000	Judgements & Fines - Parking Violations	1,000	1,000	1,000
		<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 16,000</b>
	<b>MISCELLANEOUS</b>			
001-347-400	Special Events	0	0	500
001-361-100	Interest - General Fund	3,000	3,000	1,000
001-366-000	Contributions & Donations	0	0	0
001-369-900	Other Miscellaneous Revenue	1,000	1,000	3,000
001-369-905	Police Off-Duty Detail Reimbursements	0	0	0
001-369-906	Police Marine Patrol Reimbursements	10,800	10,800	16,800
		<b>\$ 14,800</b>	<b>\$ 14,800</b>	<b>\$ 21,300</b>
<b>TOTAL REVENUES</b>		<b>\$ 5,563,375</b>	<b>\$ 5,563,375</b>	<b>\$ 6,046,603</b>
<b>TOTAL ESTIMATED REVENUES &amp; BALANCES</b>		<b>\$ 7,458,384</b>	<b>\$ 7,458,384</b>	<b>\$ 8,125,806</b>

<sup>1</sup> 80% of Building Permit Revenue is remitted back to Universal Engineering under Building Permit Expenditures.

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**GENERAL FUND EXPENDITURES AT-A-GLANCE**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
<b>LEGISLATIVE DEPARTMENT</b>				
001-511-00-2311	Dental & Vision Ins - District 1	500	500	500
001-511-00-2312	Dental & Vision Ins - District 2	500	500	500
001-511-00-2313	Dental & Vision Ins - District 3	500	500	500
001-511-00-2314	Dental & Vision Ins - District 4	500	500	500
001-511-00-2315	Dental & Vision Ins - District 5	500	500	500
001-511-00-2316	Dental & Vision Ins - District 6	500	500	500
001-511-00-2317	Dental & Vision Ins - District 7	500	500	500
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
001-511-00-3150	Election Expense	12,000	12,000	12,000
001-511-00-3200	Auditing and Accounting	53,135	53,135	25,000
001-511-00-3400	Contractual Services	0	0	3,000
001-511-00-4001	Travel & Per Diem - Dist1	1,500	1,500	1,000
001-511-00-4002	Travel & Per Diem - Dist2	1,500	1,500	1,000
001-511-00-4003	Travel & Per Diem - Dist3	1,500	1,500	1,000
001-511-00-4004	Travel & Per Diem - Dist4	1,500	1,500	1,000
001-511-00-4005	Travel & Per Diem - Dist5	1,500	1,500	1,000
001-511-00-4006	Travel & Per Diem - Dist6	1,500	1,500	1,000
001-511-00-4007	Travel & Per Diem - Dist7	1,500	1,500	1,000
001-511-00-4100	Communications - Telephone	8,000	8,000	8,000
001-511-00-4710	Printing & Binding - Elections	900	900	0
001-511-00-4900	Other Current Charges	1,000	1,000	750
001-511-00-4910	Other Current Charges - Elections	300	300	0
001-511-00-5100	Office Supplies	100	100	100
001-511-00-5200	Operating Supplies	100	100	100
001-511-00-5401	Books, Subscriptions & Memberships - Dist 1	200	200	200
001-511-00-5402	Books, Subscriptions & Memberships - Dist 2	200	200	200
001-511-00-5403	Books, Subscriptions & Memberships - Dist 3	200	200	200
001-511-00-5404	Books, Subscriptions & Memberships - Dist 4	200	200	200
001-511-00-5405	Books, Subscriptions & Memberships - Dist 5	200	200	200
001-511-00-5406	Books, Subscriptions & Memberships - Dist 6	200	200	200
001-511-00-5407	Books, Subscriptions & Memberships - Dist 7	200	200	200
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 87,435</b>	<b>\$ 87,435</b>	<b>\$ 57,350</b>
	<b>TOTAL LEGISLATIVE EXPENDITURES</b>	<b>\$ 90,935</b>	<b>\$ 90,935</b>	<b>\$ 60,850</b>
<b>EXECUTIVE MAYOR</b>				
001-512-00-2310	Dental & Vision Insurance	500	500	500
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
001-512-00-4000	Travel & Per Diem	1,500	1,500	1,000
001-512-00-4100	Communications - Telephone	1,200	1,200	1,200
001-512-00-4900	Other Current Charges	500	500	250
001-512-00-5400	Books, Publications & Memberships	600	600	500
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>	<b>\$ 2,950</b>
	<b>TOTAL EXECUTIVE MAYOR EXPENDITURES</b>	<b>\$ 4,300</b>	<b>\$ 4,300</b>	<b>\$ 3,450</b>
<b>FINANCE AND ADMINISTRATION</b>				
001-513-00-1200	Regular Salaries & Wages	370,000	370,000	381,000
001-513-00-1220	Longevity Pay	1,700	1,700	1,825
001-513-00-1250	Vehicle Allowance - City Manager	8,400	8,400	8,400
001-513-00-2100	FICA/Medicare Taxes - 7.65%	29,078	29,078	29,929
001-513-00-2200	Retirement Contributions	35,948	35,948	42,834
001-513-00-2300	Health Insurance	65,000	65,000	75,000
001-513-00-2310	Dental & Vision Insurance	3,000	3,000	3,500
001-513-00-2320	Life Insurance	1,700	1,700	1,700
001-513-00-2330	Disability Insurance	5,400	5,400	5,500
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 520,226</b>	<b>\$ 520,226</b>	<b>\$ 549,688</b>
001-513-00-3100	Professional Services	15,000	15,000	15,000

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**GENERAL FUND EXPENDITURES AT-A-GLANCE**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
001-513-00-4000	Travel & Per Diem	3,000	3,000	1,500
001-513-00-4600	Repairs & Maintenance - General	1,000	1,000	1,000
001-513-00-4610	Repairs & Maintenance - Vehicles	500	500	500
001-513-00-4700	Printing & Binding	500	500	500
001-513-00-4710	Codification Expenses	2,000	2,000	2,000
001-513-00-4900	Other Current Charges	2,000	2,000	2,000
001-513-00-4910	Legal Advertising	2,500	2,500	2,500
001-513-00-5200	Operating Supplies	500	500	500
001-513-00-5400	Books, Subscriptions & Memberships	3,000	3,000	3,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 28,500</b>
001-513-00-6417	CIP - Equipment - Vehicles	25,000	25,000	0
001-513-00-6425	Equipment - City Hall	7,500	7,500	7,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 32,500</b>	<b>\$ 32,500</b>	<b>\$ 7,500</b>
<b>TOTAL FINANCE/ADMIN EXPENDITURES</b>		<b>\$ 582,726</b>	<b>\$ 582,726</b>	<b>\$ 585,688</b>
<b>GENERAL GOVERNMENT</b>				
001-519-00-1530	Merit/Bonus Pay	10,000	10,000	10,000
001-519-00-2100	FICA/Medicare Taxes - 7.65%	765	765	765
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 10,765</b>	<b>\$ 10,765</b>	<b>\$ 10,765</b>
001-519-00-3110	Legal Services	100,000	100,000	100,000
001-519-00-3120	Engineering Fees	50,000	50,000	10,000
001-519-00-3130	Annexation Fees	5,000	5,000	10,000
001-519-00-3400	Contractual Services	80,000	80,000	64,000
001-519-00-3405	Building Permits	80,000	80,000	72,000
001-519-00-3410	Janitorial Services	2,500	2,500	2,500
001-519-00-3420	Landscaping Services	87,000	87,000	0
001-519-00-3440	Fire Protection	1,371,713	1,371,713	1,462,352
001-519-00-4100	Communications Services	13,000	13,000	15,000
001-519-00-4200	Freight & Postage	8,000	8,000	7,500
001-519-00-4300	Utility/Electric/Water	10,000	10,000	10,000
001-519-00-4310	Solid Waste Disposal/Yardwaste	465,792	465,792	616,668
001-519-00-4500	Insurance	115,000	115,000	120,000
001-519-00-4600	Repairs & Maintenance - General	5,000	5,000	10,000
001-519-00-4700	Printing & Binding	12,000	12,000	15,000
001-519-00-4800	Special Events	8,000	8,000	8,000
001-519-00-4900	Other Current Charges	5,000	5,000	2,700
001-519-00-4905	Non Ad Valorem Assessment Fee	3,000	3,000	3,000
001-519-00-4906	Geographic Information System Interlocal Fee	0	0	2,300
001-519-00-4910	Legal Advertising	3,000	3,000	3,000
001-519-00-5100	Office Supplies	8,000	8,000	7,500
001-519-00-5200	Operating Supplies	2,500	2,500	2,500
001-519-00-5230	Fuel Expense	1,000	1,000	1,000
001-519-00-5400	Books, Subscriptions & Memberships	1,000	1,000	1,000
001-519-00-6490	Urban Forestry	20,000	20,000	0
001-519-00-8300	Contributions & Donations	1,500	1,500	1,500
001-519-00-8310	Neighborhood Grant Program	49,000	49,000	49,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 2,507,005</b>	<b>\$ 2,507,005</b>	<b>\$ 2,596,520</b>
001-519-00-6340	CIP - Swann Beach Beautification	12,000	12,000	0
001-519-00-6491	CIP - City Hall Improvements	5,000	5,000	5,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 5,000</b>
<b>TOTAL GENERAL GOVERNMENT EXPENDITURES</b>		<b>\$ 2,534,770</b>	<b>\$ 2,534,770</b>	<b>\$ 2,612,285</b>
<b>POLICE DEPARTMENT</b>				
001-521-00-1200	Regular Salaries & Wages	907,000	907,000	1,039,000
001-521-00-1210	Regular Salaries & Wages - Crossing Guards	35,000	35,000	35,000
001-521-00-1211	Regular Salaries & Wages - Temporary SRO	0	0	30,000
001-521-00-1215	Holiday Pay	30,000	30,000	20,000
001-521-00-1220	Longevity Pay	5,000	5,000	5,000

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**GENERAL FUND EXPENDITURES AT-A-GLANCE**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
001-521-00-1300	Reserve Officer Pay	1,000	1,000	0
001-521-00-1400	Overtime Pay	10,000	10,000	10,000
001-521-00-1500	Incentive Pay	10,000	10,000	11,000
001-521-00-1505	Police Off-Duty Detail Pay	0	0	0
001-521-00-1506	Police Lake Conway Marine Patrol Pay	9,600	9,600	12,900
001-521-00-1520	Special Assignment Pay	4,000	4,000	11,000
001-521-00-2100	FICA/Medicare Taxes - 7.65%	76,653	76,653	86,522
001-521-00-2200	Retirement Contributions	120,125	120,125	158,850
001-521-00-2300	Health Insurance	170,000	170,000	210,000
001-521-00-2310	Dental & Vision Insurance	7,100	7,100	7,850
001-521-00-2320	Life Insurance	4,500	4,500	5,100
001-521-00-2330	Disability Insurance	17,000	17,000	18,500
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,406,978</b>	<b>\$ 1,406,978</b>	<b>\$ 1,660,722</b>
001-521-00-3100	Technology Support/Services	20,000	20,000	24,000
001-521-00-3110	Legal Services	500	500	1,500
001-521-00-3120	Pre-Employment Expense	1,000	1,000	2,000
001-521-00-3410	Janitorial Services	1,200	1,200	1,200
001-521-00-4000	Travel & Per Diem	6,000	6,000	5,000
001-521-00-4100	Communications Services	19,000	19,000	20,000
001-521-00-4110	Dispatch Service	73,000	73,000	72,126
001-521-00-4200	Postage & Freight	750	750	500
001-521-00-4300	Utility/Electric/Water	3,500	3,500	3,500
001-521-00-4600	Repairs & Maintenance - General	2,500	2,500	2,500
001-521-00-4610	Repairs & Maintenance - Vehicles	25,000	25,000	25,000
001-521-00-4620	Repairs & Maintenance - Radar Guns	2,000	2,000	1,500
001-521-00-4700	Printing & Binding	3,500	3,500	3,000
001-521-00-4900	Other Current Charges	1,500	1,500	2,000
001-521-00-4910	Legal Advertising	500	500	250
001-521-00-4920	Marine Expenses	5,000	5,000	7,500
001-521-00-5100	Office Supplies	2,500	2,500	2,500
001-521-00-5200	Operating Supplies	3,000	3,000	3,000
001-521-00-5205	Computer and Software	5,000	5,000	3,500
001-521-00-5210	Uniforms	10,000	10,000	10,000
001-521-00-5230	Fuel Expense	40,000	40,000	40,000
001-521-00-5400	Books, Subscriptions & Memberships	1,000	1,000	1,000
001-521-00-5500	Training - Police	5,000	5,000	5,000
001-521-00-8200	Community Promotions	2,000	2,000	2,000
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 233,450</b>	<b>\$ 233,450</b>	<b>\$ 238,576</b>
001-521-00-6400	CIP - Equipment	0	0	19,000
001-521-00-6410	CIP - Equipment - Radios	30,000	30,000	0
001-521-00-6417	CIP - Equipment - Vehicles	68,180	68,180	64,000
001-521-00-6418	CIP - Equipment - Vessels	50,000	50,000	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 148,180</b>	<b>\$ 148,180</b>	<b>\$ 83,000</b>
	<b>TOTAL POLICE EXPENDITURES</b>	<b>\$ 1,788,608</b>	<b>\$ 1,788,608</b>	<b>\$ 1,982,298</b>
<b>PUBLIC WORKS</b>				
001-541-00-1200	Regular Salaries & Wages	105,000	105,000	107,000
001-541-00-1220	Longevity Pay	850	850	900
001-541-00-1400	Overtime Pay	1,500	1,500	1,500
001-541-00-2100	FICA/Medicare Taxes - 7.65%	8,212	8,212	8,369
001-541-00-2200	Retirement Contributions	10,118	10,118	11,935
001-541-00-2300	Health Insurance	23,000	23,000	23,500
001-541-00-2310	Dental & Vision Insurance	1,000	1,000	1,000
001-541-00-2320	Life Insurance	500	500	500
001-541-00-2330	Disability Insurance	2,000	2,000	2,100
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 152,180</b>	<b>\$ 152,180</b>	<b>\$ 156,804</b>
001-541-00-3140	Temporary Labor	10,000	10,000	10,000
001-541-00-3400	Contractual Services	15,000	15,000	7,500
001-541-00-3420	Landscaping Services	0	0	95,000
001-541-00-4100	Communications	1,500	1,500	2,000

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**GENERAL FUND EXPENDITURES AT-A-GLANCE**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
001-541-00-4300	Utility/Electric/Water	105,000	105,000	110,000
001-541-00-4600	Repairs & Maintenance - General	15,000	15,000	3,000
001-541-00-4610	Repairs & Maintenance - Vehicles & Equip	5,000	5,000	12,000
001-541-00-4670	Repairs & Maintenance - Parks	0	0	15,000
001-541-00-4675	Repairs & Maintenance - Boat Ramps	0	0	5,000
001-541-00-4680	Repairs & Maintenance - Roads	0	0	12,000
001-541-00-4690	Urban Forestry	0	0	20,000
001-541-00-5200	Operating Supplies	5,000	5,000	5,000
001-541-00-5210	Uniforms	1,500	1,500	1,500
001-541-00-5220	Protective Clothing	750	750	500
001-541-00-5230	Fuel Expense	5,000	5,000	5,000
001-541-00-5300	Road Operating Supplies	12,500	12,500	0
001-541-00-5400	Books, Subscriptions & Memberships	500	500	500
001-541-00-5500	Training	1,000	1,000	1,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 177,750</b>	<b>\$ 177,750</b>	<b>\$ 305,000</b>
001-541-00-6320	CIP - Resurfacing & Curbing	250,000	714,499	400,000
001-541-00-6330	CIP - Sidewalks	20,000	20,000	30,000
001-541-00-6360	CIP - LED Street Lighting Hoffner Ave	10,000	10,000	15,000
001-541-00-6385	CIP - Park Improvements	0	0	25,000
001-541-00-6417	CIP - Vehicles	35,000	35,000	0
001-541-00-6420	CIP - Traffic Calming	0	0	25,000
001-541-00-6430	CIP - Equipment	7,500	7,500	50,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 322,500</b>	<b>\$ 786,999</b>	<b>\$ 545,000</b>
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>		<b>\$ 652,430</b>	<b>\$ 1,116,929</b>	<b>\$ 1,006,804</b>
<b>NON-DEPARTMENTAL</b>				
001-584-00-7100	Payment on Bond - Principal	85,000	85,000	85,000
001-584-00-7200	Bond Debt - Interest	27,000	27,000	24,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>\$ 109,000</b>
001-581-00-9100	Transfer to Capital Equip Repl Fund 301	0	0	27,000
001-584-00-5810	Transfer to Charter Debt Serv Fund 201	0	0	150,000
<b>TOTAL TRANSFERS OUT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,000</b>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>		<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>\$ 286,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,765,769</b>	<b>\$ 6,230,268</b>	<b>\$ 6,537,375</b>
<b>RESERVES</b>		<b>\$ 1,692,615</b>	<b>\$ 1,228,116</b>	<b>\$ 1,588,431</b>
<b>TOTAL APPROPRIATED EXPENDITURES &amp; RESERVES</b>		<b>\$ 7,458,384</b>	<b>\$ 7,458,384</b>	<b>\$ 8,125,806</b>

<b>FY 18/19 DEBT SERVICE REQUIREMENTS</b>				
<b>Maturity Date</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>10/1/2026</b>	Revenue Bond Series 2016	85,000	24,000	109,000
		<b>\$ 85,000</b>	<b>\$ 24,000</b>	<b>\$ 109,000</b>



**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**TRANSPORTATION IMPACT FUND - 102**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
<b>CARRYFORWARD FUND BALANCE</b>		\$ 142,226	\$ 142,226	\$ 198,489
<b>REVENUES</b>				
102-324-310	Impact Fees - Transportation	7,150	7,150	0
<b>TOTAL IMPACT FEES</b>		\$ 7,150	\$ 7,150	\$ -
102-361-100	Interest on Checking - Traffic Fund	3,000	3,000	1,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		\$ 3,000	\$ 3,000	\$ 1,000
<b>TOTAL REVENUES</b>		\$ 10,150	\$ 10,150	\$ 1,000
<b>TOTAL ESTIMATED REVENUES &amp; BALANCES</b>		\$ 152,376	\$ 152,376	\$ 199,489
<b>EXPENDITURES</b>				
102-541-00-3120	Engineering Fees	50,000	50,000	0
<b>TOTAL OPERATING EXPENDITURES</b>		\$ 50,000	\$ 50,000	\$ -
102-541-00-6425	Roadway Improvements	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		\$ 50,000	\$ 50,000	\$ -
<b>RESERVES</b>		\$ 102,376	\$ 102,376	\$ 199,489
<b>TOTAL APPROPRIATED EXPENDITURES &amp; RESERVES</b>		\$ 152,376	\$ 152,376	\$ 199,489

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**STORMWATER FUND - 103**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
<b>CARRYFORWARD FUND BALANCE</b>		<b>\$ 681,410</b>	<b>\$ 681,410</b>	<b>\$ 323,289</b>
<b>REVENUES</b>				
103-343-900	Service Charge - Stormwater	306,353	306,353	361,950
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 306,353</b>	<b>\$ 306,353</b>	<b>\$ 361,950</b>
103-337-110	NAV Board Contribution - Street Sweeper	75,000	75,000	0
103-337-115	NAV Board Contribution - Aquatic Weed Control	5,000	5,000	0
103-361-100	Interest on Checking - Stormwater Fund	3,000	3,000	1,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 83,000</b>	<b>\$ 83,000</b>	<b>\$ 1,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 389,353</b>	<b>\$ 389,353</b>	<b>\$ 362,950</b>
<b>TOTAL ESTIMATED REVENUES &amp; BALANCES</b>		<b>\$ 1,070,763</b>	<b>\$ 1,070,763</b>	<b>\$ 686,239</b>
<b>EXPENDITURES</b>				
103-541-00-3120	Engineering Fees	40,000	40,000	75,000
103-541-00-3430	NPDES	15,000	15,000	15,000
103-541-00-3450	Lake Conservation	10,000	10,000	15,000
103-541-00-4600	Repairs & Maintenance - Stormwater	125,000	125,000	25,000
103-541-00-4900	Other Current Charges	200	200	200
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 190,200</b>	<b>\$ 190,200</b>	<b>\$ 130,200</b>
103-541-00-6300	CIP - Capital Improvements	355,550	355,550	370,000
103-541-00-6417	CIP - Equipment - Vehicles	175,000	175,000	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 530,550</b>	<b>\$ 530,550</b>	<b>\$ 370,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 720,750</b>	<b>\$ 720,750</b>	<b>\$ 500,200</b>
<b>RESERVES</b>		<b>\$ 350,013</b>	<b>\$ 350,013</b>	<b>\$ 186,039</b>
<b>TOTAL APPROPRIATED EXPENDITURES &amp; RESERVES</b>		<b>\$ 1,070,763</b>	<b>\$ 1,070,763</b>	<b>\$ 686,239</b>

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**LAW ENFORCEMENT EDUCATION FUND - 104**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
<b>CARRYFORWARD FUND BALANCE</b>		\$ 12,777	\$ 12,777	\$ 12,506
<b>REVENUES</b>				
104-351-200	Judgements & Fines - LE Education Fund	1,200	1,200	1,500
<b>TOTAL JUDGEMENTS &amp; FINES</b>		\$ 1,200	\$ 1,200	\$ 1,500
104-361-100	Interest on Checking - LE Education Fund	3,000	3,000	1,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		\$ 3,000	\$ 3,000	\$ 1,000
<b>TOTAL REVENUES</b>		\$ 4,200	\$ 4,200	\$ 2,500
<b>TOTAL ESTIMATED REVENUES &amp; BALANCES</b>		\$ 16,977	\$ 16,977	\$ 15,006
<b>EXPENDITURES</b>				
104-521-00-5500	Training	6,000	6,000	8,000
104-521-00-4900	Other Current Charges	200	200	200
<b>TOTAL OPERATING EXPENDITURES</b>		\$ 6,200	\$ 6,200	\$ 8,200
<b>TOTAL EXPENDITURES</b>		\$ 6,200	\$ 6,200	\$ 8,200
<b>RESERVES</b>		\$ 10,777	\$ 10,777	\$ 6,806
<b>TOTAL APPROPRIATED EXPENDITURES &amp; RESERVES</b>		\$ 16,977	\$ 16,977	\$ 15,006

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**CHARTER SCHOOL DEBT SERVICE FUND - 201**

<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ORIGINAL FY 17/18 BUDGET</b>	<b>REVISED FY 17/18 BUDGET</b>	<b>FY 18/19 BUDGET</b>
<b>CARRYFORWARD FUND BALANCE</b>		\$ 1,693,108	\$ 1,693,108	\$ 1,268,817
<b>REVENUES</b>				
201-361-100	Interest - Charter Fund	0	0	1,000
201-362-000	Rent Revenue - Student Count: 1425	1,001,000	1,001,000	997,500
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>\$ 1,001,000</b>	<b>\$ 1,001,000</b>	<b>\$ 998,500</b>
<b>TOTAL REVENUES</b>		<b>\$ 1,001,000</b>	<b>\$ 1,001,000</b>	<b>\$ 998,500</b>
201-381-000	Transfers in from General Fund	0	0	150,000
<b>TOTAL TRANSFERS IN</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS &amp; BALANCES</b>		<b>\$ 2,694,108</b>	<b>\$ 2,694,108</b>	<b>\$ 2,417,317</b>
<b>EXPENDITURES</b>				
201-569-00-3100	Professional Services - Charter School	0	0	0
201-569-00-3110	Legal Services - Charter School	0	0	0
201-569-00-3120	Engineering Fees - Charter School	40,000	40,000	0
201-569-00-4600	Maintenance	75,000	75,000	25,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 25,000</b>
201-569-00-6210	CIP - Charter Roof Repair/Replacement	170,000	170,000	0
201-569-00-6320	HVAC Replacement	150,000	150,000	300,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ 300,000</b>
201-569-00-7100	Principal	155,000	155,000	415,000
201-569-00-7200	Interest	540,425	540,425	545,425
<b>TOTAL DEBT SERVICE</b>		<b>\$ 695,425</b>	<b>\$ 695,425</b>	<b>\$ 960,425</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,130,425</b>	<b>\$ 1,130,425</b>	<b>\$ 1,285,425</b>
<b>RESERVES*</b>		<b>\$ 1,563,683</b>	<b>\$ 1,563,683</b>	<b>\$ 1,131,892</b>
<b>TOTAL APPROPRIATED EXPENDITURES &amp; RESERVES</b>		<b>\$ 2,694,108</b>	<b>\$ 2,694,108</b>	<b>\$ 2,417,317</b>

\*The majority of reserves is restricted by use of the trustee for bond related expenses.

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**CAPITAL EQUIPMENT REPLACEMENT FUND - 301**

ACCOUNT NO.	DESCRIPTION	ORIGINAL FY 17/18 BUDGET	REVISED FY 17/18 BUDGET	FY 18/19 BUDGET
<b>CARRYFORWARD FUND BALANCE</b>		\$ -	\$ -	\$ -
<b>REVENUES</b>				
301-381-000	Transfer from General Fund 001	0	0	27,000
	<b>TOTAL TRANSFERS</b>	\$ -	\$ -	\$ 27,000
<b>TOTAL ESTIMATED REVENUES &amp; BALANCES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,000</u>
<b>EXPENDITURES</b>				
		0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -
<b>RESERVES</b>		\$ -	\$ -	\$ 27,000
<b>TOTAL APPROPRIATED EXPENDITURES &amp; RESERVES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,000</u>

<b>TRANSFERS IN</b>				
		<b>Annual Transfer</b>	<b>Years</b>	<b>Estimated Cost</b>
301-513-00-6417	CODE ENF VEHICLE REPLACEMENT	\$5,000	5	\$25,000
301-521-00-6410	POLICE COMMUNICATIONS EQUIPMENT	\$10,000	5	\$50,000
301-521-00-6418	POLICE VESSEL REPLACEMENT	\$12,000	5	\$60,000
		<u>\$27,000</u>		<u>\$135,000</u>

**CITY OF BELLE ISLE  
FISCAL YEAR 2018-2019  
BUDGET**

**FIVE YEAR CAPITAL IMPROVEMENT PLAN  
2018 - 2023**

	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>GENERAL FUND</b>					
<b>FINANCE AND ADMINISTRATION</b>					
Misc. Equipment	7,500	7,500	7,500	7,500	7,500
<b>Total Finance and Administration</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>GENERAL GOVERNMENT</b>					
City Hall Improvements	5,000	7,500	7,500	7,500	7,500
<b>Total General Government</b>	<b>5,000</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>POLICE DEPARTMENT</b>					
(4) Traffic Data Collectors	10,000	-	-	-	-
Traffic Trailer	9,000	-	-	-	-
Police Department Vehicles	64,000	64,000	64,000	64,000	64,000
<b>Total Police Department</b>	<b>83,000</b>	<b>64,000</b>	<b>64,000</b>	<b>64,000</b>	<b>64,000</b>
<b>PUBLIC WORKS</b>					
Street Resurfacing & Curbing	400,000	300,000	300,000	300,000	300,000
Sidewalk Repair	30,000	30,000	30,000	30,000	30,000
LED Street Lighting - Hoffner Ave	15,000	-	-	-	-
Park Improvements	25,000	-	-	-	-
Trentwood Chicane	25,000	-	-	-	-
Bobcat	50,000	-	-	-	-
Bobcat Accessories	-	15,000	-	-	-
<b>Total Public Works Department</b>	<b>545,000</b>	<b>345,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
<b>Total General Fund</b>	<b>640,500</b>	<b>424,000</b>	<b>409,000</b>	<b>409,000</b>	<b>409,000</b>
<b>STORMWATER FUND</b>					
<b>STORMWATER</b>					
Nela Drainage Project	-	125,000	-	-	-
Wind Drift Drainage Project	150,000	-	-	-	-
Gene Polk Park Drainage Project	-	192,000	-	-	-
Saint Partins Stormwater Project	-	150,000	-	-	-
Seminole/Daetwyler Drainage	-	75,000	-	-	-
Lake Conway Shores	220,000	-	-	-	-
<b>Total Stormwater Fund</b>	<b>370,000</b>	<b>542,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHARTER SCHOOL DEBT SERVICE FUND</b>					
<b>CHARTER SCHOOL</b>					
Roof Repair/Replacement	-	150,000	150,000	200,000	200,000
HVAC Replacement	300,000	50,000	50,000	50,000	50,000
<b>Total Charter School Debt Service Fund</b>	<b>300,000</b>	<b>200,000</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>



	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>					
<b>GENERAL</b>					
Replace Code Enforcement Vehicle	-	-	-	-	25,000
Police Department Radios	-	10,000	10,000	10,000	10,000
Police Department Vessel	-	-	-	-	60,000
<b>STORMWATER</b>					
Dump Truck	-	-	-	-	75,000
<b>Total Capital Equip Replacement Fund</b>	-	10,000	10,000	10,000	170,000
<b>Total All Funds</b>	<b>\$ 1,310,500</b>	<b>\$ 1,176,000</b>	<b>\$ 619,000</b>	<b>\$ 669,000</b>	<b>\$ 829,000</b>