CITY OF BELLE ISLE, FL

CITY COUNCIL BUDGET WORKSHOP

Held in City Hall Chambers, 1600 Nela Ave, Belle Isle FL 32809

Tuesday, August 04, 2026 * 6:00 PM

AGENDA

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
Workshops are working sessions, and the Council may allow 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 and Confirmation of Quorum**
2. Budget Discussion FY 2026-2027
   a. Review of Proposed Budget FY 2026 - 2027 V2.072926
   b. Budget Calendar
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.”

City of Belle Isle, Florida

PROPOSED BUDGET DRAFT

FISCAL YEAR 2026/2027

VERSION / DATE

V2.072926

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 $2,603,216. This ending fund balance equates to 24% of General Fund revenue. This draft budget includes a millage rate increase from 4.7845 to 4.9999.

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 Community 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
  - No rate increases for medical, dental, and vision insurance
  - Decrease in rates for disability insurance

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)
  - **Overall Expenditures**: 22% increase
    - Personnel Expenditures: 20.3% increase
    - Operating Expenditures: 29.4% increase
  - 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)
  - **Overall Expenditures**: 5% increase
    - Personnel Expenditures: 4.8% increase
    - Operating Expenditures: 3% increase

a.

        - Capital Expenditures: 128% increase
    - ➢ 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

- <u>Public Works (541)</u>
    - ➢ **Overall Expenditures**: 27.6% decrease
        - Personnel Expenditures: 25.4% increase
        - Operating Expenditures: 4.1% increase
        - Capital Expenditures: 80.8% decrease
    - ➢ 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.

<u>STORMWATER FUND (FUND 103)</u>

- ➢ 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

CHANGES MADE IN BUDGET DRAFT V2.072926

1.) The proposed millage rate decreased from 5.0000 to 4.9999, consistent with the City Council's motion establishing the maximum proposed millage rate.
2.) Removed the previously budgeted increases of 8% for medical insurance, 5% for dental insurance, and 3% for vision insurance, based on updated renewal information.
3.) Decreased budgeted disability insurance costs based on lower rates reflected in the updated renewal information.
4.) Decreased Charter School Rent revenue. Although the base rent includes a 2% increase, service costs decreased because the City will no longer utilize the CSO position for traffic-control services for the school.

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
Projected 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	(1,125,883)	1,000	(324,809)	(13,900)	0	0	100	(1,463,492)
Projected Ending Fund Balance September 30, 2027	**2,603,216**	**137,298**	**101,393**	**2,731**	**2,370**	**3,101**	**15,752**	**2,865,861**

Fund Balance Guidelines for the General Fund

The Government Finance Officers 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:	$ 10,868,823			
FY 26/27 General Fund Reserves Balance:	$ 2,603,216	which is	24.0%	in Reserves
An Ending Reserves Balance of:	$ 1,847,700	would be	17.0%	in Reserves
	$ 2,173,765	would be	20.0%	in Reserves
	$ 2,717,206	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%	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % 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	5,760,207	8%
	Total Ad Valorem Taxes	**4,755,004**	**5,322,016**	**5,322,016**	**5,760,207**	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%

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % 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	472,984	-3%
	Total Rents & Royalties	**479,481**	**483,830**	**488,920**	**472,984**	-3%
	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**	**10,868,823**	2%
Transfers In		**0**	**0**	**0**	**0**	0
Total Beginning Fund Balance, Revenues, & Transfers In		**17,008,532**	**14,363,809**	**15,644,544**	**14,597,922**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % CHG
EXPENDITURES						
	Legislative					
001-511-00-2310	DENTAL & VISION INSURANCE	0	0	0	3,304	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**	**43,304**	111%
	Executive Mayor					
001-512-00-2310	DENTAL & VISION INSURANCE	210	472	0	472	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**	**3,222**	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	119,000	43%
001-513-00-2310	DENTAL & VISION INSURANCE	4,476	4,500	3,400	4,500	32%
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	2,200	-50%
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

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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**	**1,014,341**	22%
	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	425,000	0%
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	11,000	-54%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	49,471	172,000	172,000	0	-100%

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % 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**	**4,877,292**	5%
	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	56,000	10%
001-541-00-2310	DENTAL & VISION INSURANCE	1,712	3,000	1,700	1,900	12%
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	1,300	-48%
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%

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % 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**	**1,013,291**	-28%
	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**	**11,994,706**	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**	**2,603,216**	-30%
Total Expenditures, Transfers Out, & Ending Fund Balance		**17,008,532**	**14,363,809**	**15,644,544**	**14,597,922**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % CHG
	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**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % CHG
	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	40,000	5%
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	1,000	-44%
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**	**795,448**	67%
	Transfers					
103-581-00-9100	TRANSFER TO CAPITAL EQUP 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**	**101,393**	-76%
Total Expenditures, Transfers Out, & Ending Fund Balance		**834,107**	**596,011**	**902,353**	**896,841**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % CHG
	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**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % CHG
	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**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % CHG
	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**	

Account Id	Account Description	ACTUALS 2024/2025	ORIGINAL BUDGET 2025/2026	PROJECTED ACTUALS 2025/2026	DRAFT BUDGET 2026/2027	(from PFY Proj Act) % CHG
	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

The Five-Year CIP is a planning schedule and does not, by itself, appropriate funds or authorize expenditure. Projects are accounted for within the applicable fund and may be funded by fund revenues/fund balance, restricted revenues, grants, or other sources. Grant-funded projects will be budgeted and appropriated when the grant award, agreement, or related funding authorization is received and approved, as applicable.

FUND 001 - GENERAL FUND CAPITAL PROJECTS

Project	Anticipated Funding Source	Estimated 5 Year Cost	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
AV System for City Hall	General Fund	25,000	25,000	-	-	-	-
City Hall Renovation	Unfunded	3,000,000	-	-	3,000,000	-	-
New Vehicle Purchase Program	General Fund	700,000	-	-	-	300,000	400,000
Police Evidence Refrigerator	General Fund	15,000	15,000	-	-	-	-
(7) Radios for Police Dept	General Fund	42,000	42,000	-	-	-	-
Marine Dock Driveway/Building/Bathroom	General Fund	250,000	-	-	250,000	-	-
Motor for Police Marine Patrol Vessel	General Fund	62,000	-	-	30,000	-	32,000
In-Dash Camera/LPR for all Patrol Vehicles	General Fund	200,000	-	100,000	100,000	-	-
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	-	-
Road Resurfacing/Striping	General Fund	600,000	-	-	300,000	300,000	-
Sidewalk/Curbing/Gutter Improvements	General Fund	350,000	50,000	50,000	50,000	100,000	100,000
Nela Bridge Lights	General Fund	15,000	15,000	-	-	-	-
Park Playgrounds/Upgrades	General Fund	80,000	50,000	30,000	-	-	-
Judge/Daetwyler Improvements	HUD Grant	745,000	745,000	-	-	-	-
Daetwyler/McCoy Intersection Improvements	General Fund	100,000	-	100,000	-	-	-
Hoffner Ave Improvements	Unfunded / DOT Grant	500,000	500,000	-	-	-	-
Dump Truck for Public Works	General Fund	70,000	-	70,000	-	-	-
	Total General Fund	**7,179,000**	**1,792,000**	**350,000**	**3,805,000**	**700,000**	**532,000**

FUND 103 - STORMWATER FUND CAPITAL PROJECTS

Project	Anticipated 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

City of Belle Isle

1600 Nela Ave. Belle Isle, FL 32809
407.851.7730 | FAX : 407.240.2222

August 4, 2026

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

We are pleased to submit the City of Belle Isle's Proposed Annual Budget and Capital Improvement Program for Fiscal Year 2026/2027 in accordance with the City Charter. The proposed budget reflects the direction provided by the City Council and is based on the City's current financial condition, revenue trends, economic data, and commitment to providing a high level of service while maintaining Belle Isle as an exceptional place to live, work, and play.

During the past year, the city continued to make meaningful progress by enhancing police visibility and public safety resources, replacing deteriorated sidewalks throughout the community, completing air conditioning improvements at City Hall, maintaining parks and stormwater infrastructure, and supporting neighborhood-led projects through the Belle Isle Neighborhood Grant Program. The city also completed its Vulnerability Assessment Study and Stormwater Utility Rate Study, continued investing in community events and resident engagement, and implemented administrative and technology improvements to strengthen service delivery and accountability.

The proposed budget is balanced in accordance with Florida law and maintains the City's current level of service. It includes the planned use of General Fund reserves to fund a portion of the proposed expenditures. The budget is based on a proposed millage rate of 4.9999 mills, an increase of 0.2154 mills from the current rate of 4.7845 mills, to help offset the continued increase in the cost of fire protection services provided by Orange County. The proposed budget results in an ending General Fund balance of $2,603,216, equal to 24.0% of General Fund revenues, which is slightly below the 25% reserve level recommended by the Budget Committee.

The City continues to partner with ClearGov, a financial transparency platform, to provide an infographic-based fiscal dashboard that promotes a more accessible and transparent budget and financial reporting process. Throughout the year, residents may review the City's financial activity by visiting the City's ClearGov transparency portal at https://cleargov.com/florida/orange/city/belle-isle.

THE BUDGET

The budget represents the City's official financial plan for implementing its policies, priorities, programs, and services. It identifies the revenues and other resources available for the fiscal year and establishes the authorized expenditures for City operations and initiatives. The budget also serves as a planning and communication tool for residents, businesses, and employees by showing how the City's financial resources are allocated to provide services to the community.

The City's fiscal year begins October 1 and ends September 30. The City maintains seven governmental funds: the General Fund, five special revenue funds, and one capital projects fund. Revenue projections are based on historical trends, current financial conditions, and estimates provided by City staff, Orange County, and the Florida Department of Revenue's Office of Tax Research for state-shared revenues.

The General Fund accounts for approximately 93% of the City's total proposed budget across all governmental funds. The total proposed FY 2026/2027 budget, including beginning fund balances and budgeted revenues for all funds, is $15,676,015.

The following table provides an overview of the FY 2026/2027 proposed budget by fund compared with the FY 2025/2026 original budget:

FUNDS	FY 2025/2026 ORIGINAL BUDGET	FY 2026/2027 PROPOSED BUDGET
General Fund	14,363,809	14,597,922
Transportation Impact Fee Fund	130,653	137,298
Stormwater Fund	596,011	896,841
Law Enforcement Education Fund	28,177	22,731
Parks Impact Fee Fund	2,358	2,370
General Government Impact Fee Fund	3,084	3,101
Capital Equipment Replacement Fund	15,582	15,752
TOTAL	**$15,139,674**	**$15,676,015**

THE BUDGET PROCESS

Based on the City Council's goals for the upcoming fiscal year, each department prepared its proposed budget and reviewed it with the Finance Director. The Finance Director compiled the departmental requests into a proposed budget and reviewed them with the City Manager. The proposed budget was provided to the Budget Committee on July 2, 2026, for its review.

The Budget Committee is responsible for reviewing the annual operating budget and capital expenditures proposed by the City Manager and making recommendations to the City Council.

The following individuals serve on the Budget Committee:

District 1: Nate Davenport
District 2: Sharon Harkey
District 3: Nash Shook, Chair
District 4: Vacant
District 5: Kirk Leff
District 6: John Evertsen, Vice Chair
District 7: Chad Rocheford

The Budget Committee met on July 13, 2026, to review and discuss the proposed budget. Committee members asked questions and discussed the City's proposed revenues, expenditures, capital projects, and millage rate. Following its review, the Committee voted unanimously to recommend approval of the proposed budget and millage rate increase.

The proposed budget was provided to the City Council on July 14, 2026, for review before the pre-budget workshop held on July 21, 2026.

The City Charter requires the City Manager, on or before the first City Council meeting in August, to submit a final draft budget for the ensuing fiscal year together with an accompanying budget message. Budget workshops are scheduled for August 4 and August 20, 2026. The city will then hold two public hearings on September 9 and September 23, 2026. The City Council is scheduled to adopt the final budget at the second public hearing. These meetings provide opportunities for public review and participation in the budget process. Once adopted, the budget will be published on the City's website and will take effect on October 1, 2026.

GENERAL FUND – FUND 001

The **General Fund** is the City's primary operating fund. It accounts for revenues and expenditures that are not required to be accounted for in another fund. The General Fund supports the following services provided to the community: Public Safety, including police, fire protection, and dispatch services; Legislative, including the Mayor and City Council; General Government, including the City Manager, Finance, Human Resources, City Clerk, City Attorney, Planning, Code Enforcement, and Building Services; and Public Works, including street and infrastructure maintenance, parks, and urban forestry.

REVENUES

General Fund revenues are derived from taxes, special assessments, intergovernmental revenues, licenses and permits, fines and forfeitures, charges for services, and other miscellaneous sources. The proposed budget is based on a General Fund millage rate of 4.9999 mills, an increase of 0.2154 mills from the current rate. Ad valorem taxes and non-ad valorem assessments are projected using a 95% collection rate.

Ad Valorem Taxes

The proposed property tax rate for FY 2026/2027 is 4.9999 mills, or $4.9999 for each $1,000 of taxable value, representing an increase of 0.2154 mills from the current rate of 4.7845 mills. The current taxable value of property within Belle Isle is $1,212,699,462, an increase of 3.47% from the prior-year final taxable value of $1,171,989,160.

Budgeted ad valorem revenue for FY 2026/2027 is $5,760,207, an increase of approximately 8% from the FY 2025/2026 budgeted amount of $5,322,016. The revenue estimate is based on the City's taxable property value, the proposed millage rate, and an anticipated collection rate of 95%.

Non-Ad Valorem Assessments

A non-ad valorem assessment is a special assessment or service charge that is not based on a property's value. These assessments are generally imposed to fund services or improvements that provide a particular benefit to the assessed properties. The City currently levies a solid waste assessment within the General Fund and a stormwater assessment within the Stormwater Fund. The proposed budget includes funding for a study to evaluate the feasibility of a non-ad valorum fire assessment fee as a potential future revenue source. Budgeted General Fund revenue from the solid waste assessment for FY 2026/2027 is $768,264.

Other Revenue Sources

The City's remaining General Fund revenues include local option fuel taxes, utility service taxes, licenses and permit fees, franchise fees, intergovernmental and state-shared revenues, charges for services, fines and forfeitures, interest earnings, charter school rent, and other miscellaneous revenues. Excluding ad valorem taxes and the solid waste assessment discussed above, these revenue sources total $4,340,352, or approximately 39.9% of the budgeted General Fund revenues.

General Fund Revenue Breakdown

The table below summarizes General Fund revenues by category and compares the FY 2025/2026 Original Budget with the FY 2026/2027 Proposed Budget. Beginning fund balance is excluded.

REVENUES	FY 2025/2026 ORIGINAL BUDGET	FY 2026/2027 PROPOSED BUDGET
Ad Valorem Taxes	5,322,016	5,760,207
Local Option, Use, & Fuel Taxes	220,000	215,000
Utility and Services Taxes	276,500	292,000
Local Business Taxes	15,000	15,000
Permits, Fees, & Special Assessments	627,300	640,800
Intergovernmental	1,779,122	1,844,488

Charges for Services	977,041	984,344
Fines and Forfeitures	753,000	604,000
Interest & Other Earnings	10,000	40,000
Rents & Royalties	483,830	472,984
TOTAL REVENUES	**$10,463,809**	**$10,868,823**

EXPENDITURES

The General Fund accounts for expenditures that are not restricted to a specific purpose or required to be reported in another fund. General Fund expenditures support essential City services, including police, public works, planning, general government, and administrative services.

The FY 2026/2027 proposed budget maintains the City's current level of service. However, if the property tax reform measure (amendment 3), scheduled for the November 2026 ballot, is approved and results in a reduction in City revenues, the City will evaluate the fiscal impact, defer or suspend nonessential and discretionary spending as necessary, and consider additional long-term funding options to maintain essential services.

Total General Fund expenditures for FY 2026/2027 are proposed to be $11,994,706.

General Fund Expenditure Breakdown

The table below summarizes General Fund expenditures by department and compares the FY 2025/2026 Original Budget with the FY 2026/2027 Proposed Budget.

EXPENDITURES	FY 2025/2026 ORIGINAL BUDGET	FY 2026/2027 PROPOSED BUDGET
Governing Board (Executive and Legislative)	52,926	46,526
Administration (Administration, Finance, and Planning)	781,075	1,014,341
General Government	4,716,561	4,885,256
Police	4,396,880	4,877,292
Public Works	1,351,276	1,013,291
Debt Service	271,000	158,000
TOTAL EXPENDITURES	**$11,569,718**	**$11,994,706**

ENDING FUND BALANCE

The ending fund balance is calculated by adding current-year revenues to the beginning fund balance and subtracting current-year expenditures.

The City must balance the need to maintain adequate General Fund reserves with the need to fund essential services, infrastructure, and other operational requirements. The Government Finance Officers Association recommends, at a minimum, an unrestricted General Fund balance equal to approximately two months of regular operating revenues or expenditures, which is about 17%. The City's Budget Committee recommends maintaining a General Fund balance equal to at least 25% of revenues.

The FY 2026/2027 proposed budget is projected to end with a General Fund balance of $2,603,216, equal to 24.0% of budgeted General Fund revenues. This is slightly below the Budget Committee's recommended reserve level. The City will continue working with the Budget Committee to identify opportunities to preserve fund balance and strengthen recurring revenues.

TRANSPORTATION IMPACT FEE FUND – FUND 102

The **Transportation Impact Fee Fund** accounts for impact fees collected from new residential, commercial, and industrial development. These funds are restricted for the administration, planning, acquisition, expansion, and development of roadway system improvements needed to serve new development.

REVENUES
No transportation impact fee revenue is projected for FY 2026/2027. The fund has a projected beginning fund balance of $136,298 and includes $1,000 in budgeted interest revenue.

EXPENDITURES
There are no expenditures budgeted in this fund for FY 2026/2027.

ENDING FUND BALANCE
The projected ending fund balance is $137,298.

STORMWATER FUND – FUND 103

The **Stormwater Fund** is a special revenue fund used to account for revenues and expenditures associated with the City's stormwater management program. The fund supports the maintenance and improvement of stormwater infrastructure, protection of Lake Conway, technical assistance related to stormwater issues, and educational programs for residents and schools.

REVENUES
The primary revenue source for the Stormwater Fund is the non-ad valorem assessment, which is based on equivalent residential units, or ERUs. The assessment will remain at $140 per ERU for FY 2026/2027, resulting in budgeted assessment revenue of $467,639. The proposed budget also includes $3,000 in interest revenue, for total Stormwater Fund revenues of $470,639.

The city has completed its Stormwater Utility Rate Study, which evaluated the current assessment structure and the long-term funding needs of the stormwater program.

EXPENDITURES
Stormwater Fund expenditures include allocated personnel costs, professional and engineering services, system maintenance, lake conservation activities, and capital improvement projects. Total proposed expenditures for FY 2026/2027 are $795,448, including $300,000 for capital improvements.

ENDING FUND BALANCE
The Stormwater Fund has a projected beginning fund balance of $426,203. The FY 2026/2027 proposed budget uses $324,809 of fund balance to support planned expenditures, resulting in a projected ending fund balance of $101,393.

LAW ENFORCEMENT EDUCATION FUND – FUND 104

The **Law Enforcement Education Fund** accounts for revenues received pursuant to Florida law from court costs imposed on certain civil and criminal violations. These funds are restricted for law enforcement education and training, including criminal justice education programs, training courses, and basic recruit training.

REVENUES
The city anticipates receiving $6,000 in judgements and fines and $100 in interest revenue for total projected revenues of $6,100.

EXPENDITURES
Expenditures from this fund are restricted to the education and training of law enforcement personnel. The FY 2026/2027 proposed budget includes $20,000 for training.

ENDING FUND BALANCE
The fund has a projected beginning fund balance of $16,631 and is expected to use $13,900 of the fund balance during FY 2026/2027, resulting in a projected ending fund balance of $2,731.

PARKS IMPACT FEE FUND – FUND 105

The **Parks Impact Fee Fund** accounts for impact fees collected from new development. These funds are restricted for the administration, planning, acquisition, expansion, and development of land, amenities, and facilities for public parks and recreational purposes.

REVENUES
There are no revenues budgeted for FY 2026/2027.

EXPENDITURES
There are no expenditures budgeted for FY 2026/2027.

ENDING FUND BALANCE
The projected ending fund balance is $2,370.

GENERAL GOVERNMENT IMPACT FEE FUND – FUND 106

The **General Government Impact Fee Fund** accounts for impact fees collected from new development. These funds are restricted for the administration, planning, acquisition, expansion, and development of land, facilities, vehicles, and equipment needed to serve new development.

REVENUES
There are no revenues budgeted for FY 2026/2027.

EXPENDITURES
There are no expenditures budgeted for FY 2026/2027.

ENDING FUND BALANCE
The projected ending fund balance is $3,101.

CAPITAL EQUIPMENT REPLACEMENT FUND – FUND 301

The **Capital Equipment Replacement Fund** was established by the City Council in 2019. Use of the fund remains on hold pending development and approval of a formal plan for its use.

REVENUES
The FY 2026/2027 proposed budget includes $100 in interest revenue.

EXPENDITURES
There are no expenditures budgeted for FY 2026/2027.

ENDING FUND BALANCE
The projected ending fund balance is $15,752.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

The Five-Year Capital Improvement Plan provides a summary of capital projects proposed or planned for the next five fiscal years. The plan identifies estimated project costs and anticipated funding sources for capital improvements totaling $11,034,000.

The CIP is a planning document and does not, by itself, appropriate funds or authorize expenditures. Projects are budgeted and approved through the applicable fund as funding becomes available. The plan is reviewed annually and may be revised to reflect changes in project priorities, costs, timing, and available funding.

CONCLUSION

This budget has been prepared in accordance with Section 5.02 of the City Charter. It provides details and explanations of the proposed budget and compares the FY 2026/2027 Proposed Budget with the FY 2025/2026 Original Budget. The proposed budget will be available to the media and published on the City's website for review by residents.

The City continues to face the challenge of maintaining adequate General Fund reserves while funding essential services, infrastructure, and community priorities. The City cannot assume that property values and related ad valorem revenues will continue to increase at the same rate. The State, on the November 2026 ballot, is considering property tax reform measures (with amendment 3) intended to reduce and restrict property taxes as part of broader efforts to address the cost of living and retain Florida residents. The City will continue monitoring these proposals as part of its long-term financial planning.

To maintain the level of service expected by Belle Isle residents and accomplish the City Council's long-term goals, the city must continue evaluating sustainable recurring revenue sources and long-term funding strategies. The Budget Committee will continue discussing potential revenue options, implementation strategies, and long-term financial planning.

In closing, we thank the City Council for its leadership, the Budget Committee members for their time, thoughtful review, and commitment to the budget process, Finance and Administrative Services Director Tracey Richardson for her institutional and financial knowledge, the Department Heads for their contributions, and City staff for their continued dedication and service to the Belle Isle community.

Respectfully,

Rick J Rudometkin
City Manager

b.

CITY OF BELLE ISLE, FLORIDA

BUDGET CALENDAR

Fiscal Year 2026-2027

Date	Time / Meeting Type	Responsible Party	Activity
JUNE 2026			
On or before June 1, 2026	Statutory Deadline	Orange County Property Appraiser	Provide Best Estimate of Taxable Value to City
June 2, 2026	6:30 p.m. Regular City Council Meeting	**City Council**	Adopt Budget Calendar and provide guidance/goals for the Budget
June 8, 2026	3:00 p.m. Regular Budget Committee Meeting	Budget Committee	Discuss budget goals, assumptions, non-ad valorem rates, and capital priorities
June 8, 2026	Internal Deadline	Department Directors	Submit department budgets to City Manager / Finance Director
June 8-12, 2026	Internal Review Period	City Manager / Finance Director / Department Directors	Meet to review department budget requests
June 15-26, 2026	Internal Work Period	City Manager / Finance Director	Prepare Draft Budget
June 16, 2026	6:30 p.m. Regular City Council Meeting	**City Council**	Adopt non-ad valorem assessment rates for Stormwater and Solid Waste if rates are changing
June 29, 2026	Internal Deadline	City Manager / Finance Director	Send Draft Budget to Budget Committee
JULY 2026			
On or before July 1, 2026	Statutory Deadline	Orange County Property Appraiser	Provide Certified Taxable Values to City
July 1, 2026	Statutory Deadline	City Manager / Finance Director	Certify Non-Ad Valorem Assessment Roll to OCPA for TRIM notices
July 13, 2026	3:00 p.m. Regular Budget Committee Meeting	Budget Committee	Review Draft Budget and make recommendations
July 14, 2026	Internal Deadline	City Manager	Send Draft Budget to City Council
July 21, 2026	6:00 p.m. City Council **Budget Workshop**	**City Council**	Review Draft Budget highlights, certified taxable value, rollback rate, maximum proposed millage rate, and key budget assumptions
July 21, 2026	6:30 p.m. Regular City Council Meeting	**City Council**	Establish maximum proposed millage rate
AUGUST 2026			
August 3, 2026	Statutory Deadline	City Manager / Finance Director	Submit proposed millage rate and date, time, and place of first public budget hearing to OCPA
August 4, 2026	6:00 p.m. City Council **Budget Workshop**	**City Council**	Review Draft Budget and Council questions/comments
August 4, 2026	Internal Deadline	City Manager	Submit Budget Message to City Council
August 10, 2026	3:00 p.m. Regular Budget Committee Meeting	Budget Committee	Review Council feedback and any proposed changes to the Draft Budget
August 20, 2026	6:00 p.m. **Rescheduled** City Council **Budget Workshop**	**City Council**	Review proposed changes to Draft Budget prior to public budget hearings (Rescheduled due to Election)
On or before August 24, 2026	Statutory Deadline	Orange County Property Appraiser	Mail TRIM notices to each taxpayer
SEPTEMBER 2026			
September 9, 2026	6:30 p.m. **Rescheduled** City Council Meeting	**City Council**	**First Public Budget Hearing** to adopt the tentative millage rate and budget (Rescheduled from September 1, 2026)
September 15, 2026	Statutory Deadline	City Manager / Finance Director	Certify Non-Ad Valorem Assessments to OCPA for tax bills
September 20, 2026	Statutory Deadline	City Manager / Finance Director	Publish required TRIM advertisement and budget summary
September 23, 2026	6:30 p.m. **Rescheduled** City Council Meeting	**City Council**	**Second Public Budget Hearing** to adopt the final millage rate, final budget, and 5-Year CIP (Rescheduled from September 15, 2026)
September 25, 2026	Statutory Deadline	City Manager / Finance Director	Submit final millage and budget resolutions to OCPA, Tax Collector, and DOR
OCTOBER 2026			
October 1, 2026	Fiscal Year Begins	City of Belle Isle	Fiscal Year begins
October 23, 2026	Statutory Deadline	City Manager / Finance Director	Submit TRIM Certification of Compliance package to DOR