



CITY OF BELLE ISLE, FL
CITY COUNCIL BUDGET WORKSHOP
Held in City Hall Chambers 1600 Nela Ave

Thursday, August 11, 2022 * 5:30 PM

AGENDA

City Council Commissioners

Nicholas Fouraker, Mayor

Vice-Mayor – Jim Partin, District 7

District 1 Commissioner – Ed Gold | District 2 Commissioner – Anthony Carugno | District 3 Commissioner – Karl Shuck | District 4 Commissioner – Randy Holihan | District 5 Commissioner – Beth Lowell | District 6 Commissioner – Stan Smith

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. Workshops are working sessions and may 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. **Budget Discussion FY 2022-2023**
 - a. Proposed Budget FY 2022-2023
 - b. 2022-2023 Budget Calendar
3. **Adjournment**

CITY OF BELLE ISLE, FLORIDA

FY 22-23 PROPOSED BUDGET DRAFT



VERSION / DATE

V4.80122

CITY OF BELLE ISLE
FISCAL YEAR 2022/2023
BUDGET

REVENUE
LINE ITEM DETAIL

FUND 0
GENERAL FUND a.

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

**CITY OF BELLE ISLE
FISCAL YEAR 2022/2023
BUDGET**

**REVENUE
LINE ITEM DETAIL**

**FUND 0
GENERAL FUND** a.

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

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

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

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

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		2020/2021	BUDGET	BUDGET	2022/2023	Amended)
			2021/2022	2021/2022		% CHG
001-521-00-3405	RED LIGHT CAMERA FEES	112,000	168,000	168,000	336,000	100%
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	0	0	0	70,000	0
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	0	0	0	100,000	0
001-521-00-3410	JANITORIAL SERVICES	2,426	2,600	2,600	3,000	15%
001-521-00-4000	TRAVEL & PER DIEM	2,329	3,000	3,000	5,000	67%
001-521-00-4100	COMMUNICATIONS SERVICES	22,418	25,000	25,000	28,000	12%
001-521-00-4110	DISPATCH SERVICE	72,126	73,000	73,000	73,000	0%
001-521-00-4200	POSTAGE & FREIGHT	129	1,500	1,500	2,000	33%
001-521-00-4300	UTILITY/ELECTRIC/WATER	3,771	3,500	3,500	5,000	43%
001-521-00-4410	RENTALS & LEASES - VEHICLES	2,128	150,664	165,976	200,000	20%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	1,238	2,000	2,000	3,500	75%
001-521-00-4610	REPAIRS AND MAINTENANCE - VEHICLES	27,551	15,000	15,000	10,000	-33%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,762	4,000	4,000	4,500	13%
001-521-00-4700	PRINTING & BINDING	3,253	3,000	3,000	3,500	17%
001-521-00-4800	COMMUNITY PROMOTIONS	2,346	3,000	3,000	3,000	0%
001-521-00-4900	OTHER CURRENT CHARGES	1,700	3,000	3,000	3,000	0%
001-521-00-4910	LEGAL ADVERTISING	0	1,000	1,000	1,000	0%
001-521-00-4920	MARINE EXPENSES	4,915	8,000	8,000	8,000	0%
001-521-00-4921	PD GRANT EXPENDITURES	8,260	0	989	0	-100%
001-521-00-5100	OFFICE SUPPLIES	1,526	3,000	3,000	4,000	33%
001-521-00-5200	OPERATING SUPPLIES	8,034	5,000	5,000	6,000	20%
001-521-00-5205	COMPUTER AND SOFTWARE	0	14,075	19,075	25,710	35%
001-521-00-5210	UNIFORMS	10,494	10,500	22,500	12,000	-47%
001-521-00-5230	FUEL EXPENSE	47,225	55,000	55,000	60,000	9%
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	0	0	0	10,800	0
001-521-00-5245	RADIOS	0	0	0	17,000	0
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	0	0	20,981	15,200	-28%
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	0	0	5,200	0	-100%
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	45	1,000	1,000	1,500	50%
001-521-00-5500	TRAINING - POLICE	2,146	1,500	1,500	5,000	233%
001-521-00-6200	CIP - PD BUILDING IMPRV/REPAIRS	10,001	0	0	0	0
001-521-00-6400	CAPITAL - EQUIPMENT	5,445	3,900	20,900	10,000	-52%
001-521-00-6410	CAPITAL - RADIOS	0	22,000	44,000	0	-100%
001-521-00-6418	CAPITAL - VESSELS	47,278	50,000	50,000	0	-100%
Total Police		2,338,681	2,942,737	3,261,869	3,601,474	10%
Public Works						
001-541-00-1200	REGULAR SALARIES & WAGES	83,367	101,000	157,532	185,399	18%
001-541-00-1400	OVERTIME PAY	98	500	500	500	0%
001-541-00-2100	FICA/MEDICARE TAXES	6,148	7,765	12,089	14,221	18%
001-541-00-2200	RETIREMENT CONTRIBUTIONS	10,928	15,200	23,680	29,664	25%
001-541-00-2300	HEALTH INSURANCE	17,026	23,000	52,540	49,000	-7%
001-541-00-2310	DENTAL & VISION INSURANCE	538	500	1,592	1,300	-18%
001-541-00-2320	LIFE INSURANCE	346	500	766	900	17%
001-541-00-2330	DISABILITY INSURANCE	1,068	1,400	2,349	2,900	23%
001-541-00-3100	PROFESSIONAL SERVICES	6,038	8,575	8,575	500	-94%
001-541-00-3140	TEMPORARY LABOR	770	0	12,000	0	-100%
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	0	0	0	3,600	0
001-541-00-3400	CONTRACTUAL SERVICES	7,150	8,000	8,000	11,000	38%
001-541-00-3420	LANDSCAPING SERVICES	53,265	70,000	70,000	78,000	11%
001-541-00-4000	TRAVEL & PER DIEM	264	0	700	1,000	43%
001-541-00-4100	COMMUNICATIONS	3,120	3,000	3,000	3,000	0%
001-541-00-4300	UTILITY/ELECTRIC/WATER	95,419	115,000	115,000	120,000	4%
001-541-00-4410	RENTALS & LEASES - VEHICLES	0	0	4,300	82,000	1807%
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	4,221	0	0	5,000	0
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	7,299	20,000	20,000	22,000	10%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	11,138	10,000	10,000	10,000	0%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	25,326	40,000	40,000	42,000	5%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	1,470	3,500	3,500	3,500	0%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	25,888	30,000	30,000	30,000	0%

Account Id	Account Description	ACTUALS	ORIGINAL	AMENDED*	BUDGET	(from PFY
		2020/2021	BUDGET	BUDGET	BUDGET	Amended)
		2021/2022	2021/2022	2021/2022	2022/2023	% CHG
001-541-00-4690	URBAN FORESTRY	118,352	100,000	125,000	105,000	-16%
001-541-00-5200	OPERATING SUPPLIES	5,977	7,500	7,500	7,500	0%
001-541-00-5210	UNIFORMS	974	1,500	1,500	2,500	67%
001-541-00-5220	PROTECTIVE CLOTHING	779	1,500	1,500	1,500	0%
001-541-00-5230	FUEL EXPENSE	4,757	6,000	6,000	6,000	0%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	0	8,000	8,000	5,000	-38%
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	860	500	500	1,500	200%
001-541-00-5500	TRAINING	0	500	500	2,500	400%
001-541-00-6200	CIP - BUILDINGS	0	0	0	40,000	0
001-541-00-6320	CIP - RESURFACING & CURBING	0	350,585	350,585	453,000	29%
001-541-00-6330	CIP - SIDEWALKS	0	25,000	125,000	500,000	300%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	0	47,000	47,000	0	-100%
001-541-00-6375	CIP - FENCING	0	0	0	0	0
001-541-00-6380	CIP - PARK IMPROVEMENTS	0	25,000	70,815	97,000	37%
001-541-00-63XX	CIP - CLOCK TOWER	0	0	0	28,700	0
001-541-00-6420	CIP - TRAFFIC CALMING	0	0	30,500	0	-100%
001-541-00-6430	CAPITAL - EQUIPMENT	11,622	46,500	0	0	0
	Total Public Works	504,208	1,077,525	1,350,523	1,945,684	44%
	Debt Service					
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	198,337	183,000	183,000	204,000	11%
001-584-00-7200	BOND DEBT - INTEREST	69,224	55,000	55,000	58,000	5%
	Total Debt Service	267,561	238,000	238,000	262,000	10%
	Total Expenditures	6,635,764	7,805,169	8,754,003	10,067,562	15%
	Transfers					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	0	0	250,000	0
	Total Transfers Out	0	0	0	250,000	0
	Ending Fund Balance	3,198,256	3,016,833	3,177,630	2,859,630	-10%
Total Expenditures, Transfers Out, & Ending Fund Balance		9,834,020	10,822,002	11,931,633	13,177,192	

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

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

CITY OF BELLE ISLE
FISCAL YEAR 2022/2023
BUDGET

BUDGET DETAIL

FUND 1
STORMWATER FUND a.

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

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

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

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

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

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

GENERAL FUND (001)			
POLICE DEPARTMENT			
Capital - Equipment	001-521-00-6400	New Server for Police Department	10,000
Total Police Department			10,000
PUBLIC WORKS			
CIP - Buildings	001-541-00-6200	Pole Barn	15,000
		New Garage Doors	25,000
			<u>40,000</u>
CIP - Resurfacing & Curbing	001-541-00-6320	Resurfacing & Curbing	453,000
CIP - Sidewalks	001-541-00-6330	Sidewalk Repairs & Replacement	500,000
CIP - Park Improvements	001-541-00-6380	Play Structure (Ages 2-5)	12,000
		Play Structure (Ages 5-12)	40,000
		Delia Beach Deck	45,000
			<u>97,000</u>
CIP - Clock Tower	001-541-00-63XX	Clock Tower Repairs	28,700
Total Public Works Department			1,118,700
Total General Fund			\$ 1,128,700
TRANSPORTATION IMPACT FUND (102)			
None			
Total Transportation Impact Fund			\$ -
STORMWATER FUND (103)			
CIP - Capital Improvements	103-541-00-6300	Seminole/Daetwyler Intersection Drainage Improvements	25,000
		6504 St. Partin Place Pipe Replacement	25,000
		LCERA Lake Lot	325,000
		Barby Lane Upgrade with Baffle System	98,125
			<u>473,125</u>
CIP - Capital Improvements - ARPA	103-541-00-6319	Barby Lane Upgrade with Baffle System	98,125
Total Stormwater Fund			\$ 571,250
CAPITAL EQUIPMENT REPLACEMENT FUND (301)			
Capital - Equipment	301-541-00-6430	Chipper for Public Works	50,000
Total Capital Equipment Replacement Fund			\$ 50,000
CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND (303)			
CIP - Land Purchase	303-517-00-61XX	Land Purchase - TBD	442,101
Total Cap Improv Rev Note 2020 Project Fund			\$ 442,101
Total All Funds			\$ 2,192,051

FUND 001 GENERAL FUND

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

<i>Totals by Funding Source:</i>	5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<i>General Fund</i>	14,702,700	1,118,700	2,005,000	10,484,000	665,000	430,000
	14,702,700	1,118,700	2,005,000	10,484,000	665,000	430,000

FUND 102 TRANSPORTATION IMPACT FEE FUND

Category	Project	Anticipated Funding Source	Estimated 5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
None	None	None	-	-	-	-	-	-
Total Transportation Impact Fund			-	-	-	-	-	-

<i>Totals by Funding Source:</i>	5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<i>Traffic Impact Fees</i>	-	-	-	-	-	-
	-	-	-	-	-	-

FUND 103 STORMWATER FUND

Category	Project	Anticipated Funding Source	Estimated 5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Drainage Improvement	Seminole/Daetwyler Intersection Drainage Improvements (District 4)	Stormwater Fund	25,000	25,000	-	-	-	-
Drainage Improvement	6504 St. Partin Place Pipe Replacement (District 5)	Stormwater Fund	25,000	25,000	-	-	-	-
Drainage Improvement	3101 Trentwood Blvd. Inlets U433/434 (District 4)	Stormwater Fund	23,435	-	-	23,435	-	-
Drainage Improvement	Pipe Lining	Stormwater Fund	413,215	-	146,320	105,720	117,245	43,930
Drainage Improvement	2211 Cross Lake Rd. E-001 - Conveyance (District 2)	ARPA	350,000	-	350,000	-	-	-
Drainage Improvement	LCERA Lake Lot	Stormwater Fund	325,000	325,000	-	-	-	-
Drainage Improvement	Barby Lane Upgrade with Baffle System (District 4)	ARPA / OC Cost Share	196,250	196,250	-	-	-	-
Drainage Improvement	E. Wallace Drainage Project (District 2) Design (OC Cost Share)	Stormwater Fund	59,000	-	59,000	-	-	-
Drainage Improvement	Alsace Court Baffle System (District 1) Design (OC Cost Share)	Stormwater Fund	46,750	-	46,750	-	-	-
Drainage Improvement	2499 Trentwood Blvd Baffle System Design (OC Cost Share)	Stormwater Fund	61,333	-	61,333	-	-	-
Total Stormwater Fund			1,524,983	571,250	663,403	129,155	117,245	43,930

Totals by Funding Source:	5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Stormwater Fund	978,733	375,000	313,403	129,155	117,245	43,930
ARPA	448,125	98,125	350,000	-	-	-
OC Cost Share	98,125	98,125	-	-	-	-
	1,524,983	571,250	663,403	129,155	117,245	43,930

FUND 303 CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND

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

<i>Totals by Funding Source:</i>	5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<i>Revenue Note 2020</i>	442,101	442,101	-	-	-	-
	442,101	442,101	-	-	-	-

ALL FUNDS

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

<i>Totals by Funding Source:</i>	5 Year Cost	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
<i>General Fund</i>	14,702,700	1,118,700	2,005,000	10,484,000	665,000	430,000
<i>Traffic Impact Fees</i>	-	-	-	-	-	-
<i>Stormwater Fund</i>	978,733	375,000	313,403	129,155	117,245	43,930
<i>ARPA</i>	448,125	98,125	350,000	-	-	-
<i>OC Cost Share</i>	98,125	98,125	-	-	-	-
<i>Revenue Note 2020</i>	442,101	442,101	-	-	-	-
	\$ 16,669,784	\$ 2,132,051	\$ 2,668,403	\$ 10,613,155	\$ 782,245	\$ 473,930

BUDGET WORKSHOP



**CITY COUNCIL WORKSHOP
FISCAL YEAR 2022-2023**

**PRELIMINARY OPERATING
AND CAPITAL BUDGET**

**THURSDAY, AUGUST 11, 2022
5:30 PM**

ROBERT FRANCIS, CITY MANAGER

Budget Process



- Council Goal Setting
 - 25% Reserve
 - Prepare for 2024
 - ✦ Belle Isle Centennial
 - ✦ Update City's Comprehensive Plan
 - ✦ Plan for Major Transportation Improvements
- Sidewalk Improvements
- Traffic Enforcement


Budget Process



Budget Committee Council Workshops

- Draft Budget presented to Budget Committee
- Budget Committee
 - District 1 - Nate Davenport
 - District 2 - Jackie Hoevenaar, Secretary
 - District 3 - Thad Taylor, Chair
 - District 4 - Kevin Pierre
 - District 5 - Greg Platt
 - District 6 - Nash Shook, Vice-Chair
 - District 7 - Ralph Yarborough
- Budget Committee held 2 workshops
- Recommended moving forward to Council

- Council Workshops
 - August 11
 - August 18 - 6:00 PM
- Public Hearings
 - September 6 - 6:30 PM (1st Public Hearing)
 - September 20 – 6:30 PM (2nd Public Hearing)
 - September 20 Budget Adoption
- October 1st – New Fiscal Year Begins



The budget process started in June with the city staff receiving guidance from the City Council on goals for next year during a workshop.

Budget Development

Assumptions

- Based on Council Goals/Direction
- 95% Collection Rate
- No GF Millage Increase
 - ✦ 4.4018/\$1,000 AdV
 - ✦ 14th Year
- City receives 2nd round of ARPA Funds
- Maintain 25% Reserve
- Planning Year
 - Centennial
 - Comprehensive Plan
 - Traffic Improvements (Vehicles & Pedestrians)



The General Fund provides approximately 86% of the total operating budget for all governmental funds.

Budget Development

Assumptions

- **Salary Increases**
 - 4% BIPD (Police Pay Plan)
 - 4% COLA Non-uniform Employees
 - 1% Merit Non-Uniform Employees
- **Partnering w/Orange County on Stormwater & Transportation Projects**
- **Cornerstone Charter Academy**
 - Fund is closed due to CCA taking the debt
 - Some Admin costs transferred to GF
 - \$450,000 Rent Payment

ARPA Funds



Through ARPA, the City has been able to restore some of its lost revenues and complete infrastructure projects.

- Use of ARPA Funds
- GF Projects
 - Restore Lost GF Revenues
 - Fill Staffing shortages
 - Park Development
- Stormwater Infrastructure
- Street Paving
- Sidewalks

FY 2022-2023 Budget

All Funds

Total Funds -
\$15.3 million

General Fund –
86% of Total
Funds
(\$13.2 million)

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

Overview, of the preliminary budget for FY22-23 for all funds compared to the FY21-22 amended budget (Beginning Fund Balance & Revenues)

General Fund



The General Fund is the main operating fund for the City.

- Total Assessed Value (All property) (OCPA)
 - FY22-23 \$957,891,012
 - FY21-22 \$881,194,409
 - 9% increase
 - 4.4018 Millage Rate

Revenues



Total Operating Revenues \$9,992,192 million

- 14% over last year
- \$1.8 million (ARPA)
- \$4.05 million AdV (9% increase)
- \$450,000 CCA Rent

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

Expenses



Total Operating Expenses \$9,805,562

- 14% over last year
- \$262,000 Debt Service
- \$250,000 Transfer to Equipment Replacement Fund

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

General Fund Departmental Highlights



Legislative

- Combined Travel/Per Diem
- Combined Dues

Finance

- Wages (70/30)
- Finance tech
- FT Planner
- PT to FT Receptionist
- Wage Adjustments for 2-Employees

General Government

- Legal
 - Council Attorney
 - P&Z Attorney
 - Police Attorney
 - Lobbyist
- Audit moved from Finance to General Govt
- Contract Services (GoGov & Comp Plan Consultant)
- Social Media Services
- BING (8-elected officials @ \$7,500)

Police – Law Enforcement



Police

- Four (4) new officers
- Tech Support (new contract)
- Red Light Camera (four (4) additional)
- License Plate Readers
- Vehicle Leases
- Radios
- Capital Equipment (new server)

Public Works



- 2 New Employees (1 vacant) (70/30)
- Vehicle Leases
 - ✦ New Crew Truck
 - ✦ Bucket Truck
 - ✦ Dump Truck
- Urban Forestry Decrease
- PW Building Improvements
 - ✦ Pole Barn
 - ✦ New Garage Doors
- Sidewalks City-Wide
- Parks
 - ✦ Delia Beach Sidewalk and Deck
 - ✦ Play Equipment
- Tower Clock at Hoffner/Conway
- Paving
 - ✦ District 3
 - Derine Way
 - Stafford Dr
 - Pam Cir
 - Dewayne Dr
 - ✦ District 5
 - Barby Ln
 - Indian Dr
 - Seminole Dr
 - Willoughby Ln
 - Frontage Rd
 - Warren Park Rd

Transfers



To Equipment Replacement Fund
\$250,000

Transportation Impact Fund



- **Operating Revenues**
 - Beginning Fund Balance \$100,788

- **Operating Expenses**
 - Traffic consultant \$65,000

Stormwater Fund



- **Beginning Fund Balance** **\$678,288**
- **Operating Revenue** **\$568,969**
 - Non-Ad Valorem Assessment
 - ✦ \$130/ERU
 - ✦ ERU – Equivalent Residential Unit
 - ✦ 1 ERU = 4,087 sf
 - ✦ Average Impervious area of a developed residential lot
 - ✦ Not updated since 2005
 - Charges for Services \$425,344 (increase of \$20,000 over last year)
 - \$98,125 anticipated from NAV Board for Barby Lane Project
 - State Grant for Vulnerability Assessment \$45,000 (60%)

Stormwater Fund cont'd



- **Operating Expenses - Total \$1.047 million**
 - Wages (70/30)
 - Professional Services \$75,000 (Vulnerability Assessment)
 - ✦ Identifies risk of flooding and risks from other weather events
 - ✦ Needed for future funding from state Resiliency Program
 - Project
 - ✦ LCERA Lake Lot System
 - ✦ Seminole/Daetwyler System
 - ✦ Barby Lane System
 - ✦ St. Partin Pipe Replacement

Capital Equipment Replacement Fund



- **Beginning Fund Balance** **\$19,516**
- Operating Revenues
 - Transfer from General Fund \$250,000
- Operating Expenses
 - Chipper Replacement \$50,000

Capital Improvement Program



- 5 Year Plan updated annually
- Any major improvement to City Facilities or Infrastructure
- Prolongs useful life
- Projects may be multi-year or one-time

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

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

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

Budget Workshop



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FISCAL YEAR 2022-2023**

**PRELIMINARY OPERATING
AND CAPITAL BUDGET**

**THURSDAY, AUGUST 11, 2022
5:30 PM**

ROBERT FRANCIS, CITY MANAGER

QUESTIONS?

Dates	Budget Milestones	Statutory Requirement Milestones
May 19, 2022	Departments receive preliminary budget guidance from City Manager and Finance Director	N/A
June 7, 2022	Council provides guidance (goals) for FY2022-2023 Budget	N/A
June 9, 2022	Departments prepare budget based on Council goals	N/A
June 23, 2022	Departments submit budget to Finance Director	N/A
June 24, 2022	Finance Director/CM prepare draft budget	N/A
July 1, 2022	Draft Budget sent to Budget Committee	Resolution 19-18
July 8, 2022	Budget Committee Meeting 3:30 PM	Resolution 19-18
July 15, 2022	Budget Committee Meeting 3:30 PM	Resolution 19-18
July 22, 2022	Budget Committee Meeting 3:30 PM (Final Budget Adjustments, if needed)	Resolution 19-18
August 2, 2022	City Council receives Draft Budget and Budget Message from City Manager	City Charter (Article V, Section 5.03)
August 11, 2022	Council Workshop 5:30 PM	N/A
August 18, 2022	Council Workshop 6:00 PM	N/A
August 25, 2022	Council Workshop (Final Budget Adjustment - If necessary)	N/A
September 6, 2022	Regular City Council Meeting (1st Budget Hearing)	First Public Hearing to set Tentative Budget and Proposed Millage Rate (between Sept. 3 - 18)
September 18, 2022	Advertise 2nd Public Hearing	Notice of Public Hearing or Tax Increase and Budget Summary advertisements published (within 15 days of First Public Hearing)
September 20, 2022	Regular City Council Meeting (2nd Budget Hearing/Budget Adoption)	Second Public Hearing to adopt Final Budget and Final Millage Rate (2-5 days after Notice)
September	Resolutions Adopting Final Millage Rates forwarded to Property Appraiser and Tax Collector	
October	Receive Final Certification of Taxable Value (DR-422s) from Property Appraiser	
October	Complete and Certify Final Millage (DR-422s) and return copies to Property Appraiser	
October	Submit Certified DR-422s and DR-487 to Department of Revenue (DOR)	
Denotes Council Participation		