



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

Tuesday, August 15, 2023 * 6:00 PM

AGENDA

City Council Commissioners

Nicholas Fouraker, Mayor

Vice-Mayor – Beth Lowell, District 5

District 1 Commissioner – Ed Gold | District 2 Commissioner – Anthony Carugno | District 3 Commissioner – Karl Shuck | District 4 Commissioner – Randy Holihan | District 6 Commissioner – Stan Smith | District 7 Commissioner – Jim Partin

Welcome - Workshops are working sessions, and 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**
2. **Invocation and Pledge to Flag** - Comm Anthony Carugno, District 2
3. **Budget Discussion FY 2023-2024**
 - a. Review of Proposed Budget FY 2023-2024
 - b. Budget Calendar
4. **Adjournment**

CITY OF BELLE ISLE, FLORIDA

FY 23-24 PROPOSED BUDGET DRAFT



VERSION / DATE

V3.072723

CITY OF BELLE ISLE, FLORIDA						
FY 2023-2024						
PROPOSED BUDGET DRAFT						
CHANGES MADE IN DRAFT V3.072723						
ACCOUNT TYPE	ACCOUNT NAME	PREVIOUS AMOUNT	NEW AMOUNT	NET CHANGE	INCREASE/ DECREASE	REASON
FUND: 001 GENERAL FUND						
FY 23/24 PROPOSED BUDGET						
REVENUES						
001-331-900	ARPA-CORONAVIRUS LOCAL FISCAL RECOVERY	460,461	-	(460,461)	DECREASE	Removed from budget as we have done with all ARPA projects.
	TOTAL REVENUE CHANGE			(460,461)	DECREASE	
EXPENDITURES						
001-541-00-6330	CIP - SIDEWALKS	460,461	-	(460,461)	DECREASE	Removed from budget as we have done with all ARPA projects.
	TOTAL EXPENDITURE CHANGE			(460,461)	DECREASE	

a.

CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
GENERAL FUND 001						
BEGINNING FUND BALANCE		3,198,256	3,185,000	3,185,000	4,023,928	2,498,918
REVENUES						
001-311-100	AD VALOREM TAX	3,763,201	4,005,622	4,005,622	4,005,622	4,372,891
001-312-410	LOCAL OPTION GAS TAX	232,943	237,101	237,101	215,000	215,000
001-314-800	UTILITY SERVICE TAX - PROPANE	6,354	5,500	5,500	7,500	6,000
001-315-000	COMMUNICATIONS SERVICES TAXES	202,696	190,000	190,000	215,000	200,000
001-316-000	BUSINESS TAX LICENSES	17,046	12,000	12,000	12,000	15,000
001-322-000	BUILDING PERMITS	150,293	175,000	175,000	155,000	150,000
001-323-100	FRANCHISE FEE - ELECTRICITY	290,120	260,000	260,000	295,000	290,000
001-323-700	FRANCHISE FEE - SOLID WASTE	86,665	60,000	60,000	95,000	85,000
001-329-000	ZONING FEES	28,520	30,000	30,000	30,000	30,000
001-329-100	PERMITS - GARAGE SALE	315	200	200	650	200
001-329-130	BOAT RAMPS - DECAL AND REG	2,475	1,800	1,800	3,000	2,000
001-329-900	TREE REMOVAL	485	-	-	125	-
001-331-100	FEMA REIMBURSEMENT - FEDERAL	5,138	-	-	11,063	-
001-331-110	FEMA REIMBURSEMENT - STATE	285	-	-	614	-
001-331-120	FDOT REIMBURSEMENT	7,146	-	-	7,340	-
001-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	618,678	1,813,090	1,813,090	514,900	-
001-334-201	FDOT UNF HIGH VISABILITY ENFORCEMENT	5,131	-	-	-	-
001-334-396	OJP BULLETPROOF VEST GRANT	3,442	-	-	1,582	-
001-334-560	FDLE JAG GRANT	10,990	-	-	-	-
001-334-565	FDLE CESF/CERF FUNDING	26,380	-	-	-	-
001-335-120	STATE SHARED REVENUE	415,592	372,724	372,724	392,000	435,000
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	98	-	-	98	-
001-335-180	HALF-CENT SALES TAX	1,383,531	1,043,124	1,043,124	1,300,000	1,100,000
001-337-200	SRO - CHARTER CONTRIBUTION	74,296	77,507	77,507	77,507	79,029
001-337-205	CHARTER SCHOOL INSURANCE CONTRIBUTIONS	59,983	-	-	-	-
001-341-900	QUALIFYING FEES	175	-	-	70	-
001-343-410	SOLID WASTE FEES - RESIDENTIAL	665,695	707,524	707,524	707,524	766,814
001-347-400	SPECIAL EVENTS	10,500	-	-	6,412	-
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	93,993	65,000	65,000	130,000	80,000
001-351-110	RED LIGHT CAMERAS	433,050	390,000	390,000	640,000	550,000
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIOL	2,520	-	-	15,000	-
001-358-210	EVIDENCE CONVERSION	849	-	-	-	-
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	7,950	7,500	7,500	2,500	1,000
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	4,628	-	-	4,700	-
001-361-100	INTEREST - GENERAL FUND	757	500	500	3,000	1,000
001-361-200	INTEREST - SBA	305	-	-	1,000	-
001-362-100	CHARTER SCHOOL RENT	-	450,000	450,000	450,000	456,484
001-364-000	DISPOSITION OF FIXED ASSETS	168,086	-	-	16,005	-
001-366-000	CONTRIBUTIONS & DONATIONS	19,004	-	40,000	40,000	-
001-367-000	RENTAL LICENSES	18,265	18,000	18,000	18,000	18,000
001-369-900	OTHER MISCELLANEOUS REVENUE	14,656	40,000	40,000	45,000	-
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	47,885	-	106,997	122,000	-
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	30,301	30,000	30,000	30,000	31,765
001-369-909	RED LIGHT CAMERA HEARING FEES	800	-	-	700	-
001-369-910	VACANT FORECLOSURE	400	-	-	600	-
001-369-915	AAA FLORIDA TRAFFIC SAFETY GRANT	10,000	-	-	-	-
001-384-000	LEASE PROCEEDS	393,149	-	-	-	-
TOTAL REVENUES		9,314,771	9,992,192	10,139,189	9,571,512	8,885,183
Total Beginning Fund Balance, Revenues, & Transfers In		12,513,027	13,177,192	13,324,189	13,595,440	11,384,101

**CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT**

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
GENERAL FUND 001						
EXPENDITURES						
LEGISLATIVE						
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	-	500	500	-	500
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	475	500	500	500	500
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	475	500	500	500	500
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	475	500	500	500	500
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	(39)	500	500	500	500
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	514	500	500	500	500
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	396	500	500	500	500
001-511-00-3150	ELECTION EXPENSE	20,536	10,000	10,000	-	2,000
001-511-00-3200	AUDITING & ACCOUNTING	24,460	-	-	-	-
001-511-00-4000	TRAVEL & PER DIEM	-	3,500	3,500	3,500	3,500
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	-	-	-	-	-
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	-	-	-	-	-
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	-	-	-	-	-
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	-	-	-	-	-
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	-	-	-	-	-
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	-	-	-	-	-
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	-	-	-	-	-
001-511-00-4100	COMMUNICATIONS - TELEPHONE	7,434	7,500	7,500	10,000	7,500
001-511-00-4900	OTHER CURRENT CHARGES	242	250	250	500	500
001-511-00-5100	OFFICE SUPPLIES	118	500	500	500	-
001-511-00-5200	OFFICE & OPERATING SUPPLIES	47	100	100	100	500
001-511-00-5400	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS	-	2,800	2,800	2,800	2,800
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	251	-	-	-	-
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	251	-	-	-	-
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	251	-	-	-	-
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	251	-	-	-	-
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	251	-	-	-	-
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	350	-	-	-	-
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	251	-	-	-	-
511 Total		56,989	28,150	28,150	20,400	20,300
EXECUTIVE MAYOR						
001-512-00-2310	DENTAL & VISION INSURANCE	400	500	500	420	500
001-512-00-4000	TRAVEL & PER DIEM	-	500	500	300	500
001-512-00-4100	COMMUNICATIONS - TELEPHONE	998	1,000	1,000	1,650	1,000
001-512-00-4900	OTHER CURRENT CHARGES	40	500	500	100	500
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	601	600	600	606	650
512 Total		2,039	3,100	3,100	3,076	3,150
FINANCE, ADMIN, & PLANNING						
001-513-00-1200	REGULAR SALARIES & WAGES	322,542	442,893	442,893	442,893	497,188
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	8,723	8,400	8,400	5,000	6,000
001-513-00-1400	OVERTIME PAY	518	500	500	500	500
001-513-00-2100	FICA/MEDICARE TAXES	20,834	34,562	34,562	34,562	38,532
001-513-00-2200	RETIREMENT CONTRIBUTIONS	49,782	70,863	70,863	70,863	79,550
001-513-00-2300	HEALTH INSURANCE	61,915	88,000	88,000	74,000	87,000
001-513-00-2310	DENTAL & VISION INSURANCE	2,238	3,100	3,100	2,600	3,100
001-513-00-2320	LIFE INSURANCE	1,428	2,100	2,100	2,000	2,400
001-513-00-2330	DISABILITY INSURANCE	3,536	5,300	5,300	5,000	5,800
001-513-00-3100	PROFESSIONAL SERVICES	17,034	18,000	18,000	18,000	18,000
001-513-00-3400	PLANNING SERVICE	37,216	40,000	40,000	10,000	6,000
001-513-00-4000	TRAVEL & PER DIEM	1,892	2,500	2,500	2,500	2,500
001-513-00-4410	RENTALS & LEASES - VEHICLES	-	3,000	-	-	10,000
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	-	200	3,200	3,200	

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a.

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001-513-00-4700	PRINTING & BINDING	-	500	500	500	100
001-513-00-4710	CODIFICATION EXPENSES	1,175	6,500	6,500	6,500	6,500
001-513-00-4900	OTHER CURRENT CHARGES	2,327	2,500	2,500	2,500	2,500
001-513-00-4910	LEGAL ADVERTISING	1,900	4,000	4,000	4,000	4,000
001-513-00-5200	OPERATING SUPPLIES	119	-	-	-	-
001-513-00-5230	FUEL EXPENSE	-	500	500	500	500
001-513-00-5240	COLLEGE TUITION REIMBURSEMENT	-	-	-	-	8,500
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,573	6,000	6,000	6,000	6,000
513 Total		537,752	739,418	739,418	691,118	785,170
GENERAL GOVERNMENT						
001-519-00-1560	PREMIUM PAY - INFLATION STIPEND (ARPA)	106,630	-	-	-	-
001-519-00-2100	FICA/MEDICARE TAXES	8,157	-	-	-	-
001-519-00-3100	OTHER PROFESSIONAL SERVICES	-	-	-	39,000	-
001-519-00-3110	LEGAL SERVICES	119,047	200,000	200,000	175,000	160,000
001-519-00-3120	ENGINEERING FEES	16,881	10,000	10,000	35,000	30,000
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	7,500	7,200	7,200	10,000	10,000
001-519-00-3200	AUDITING & ACCOUNTING	-	28,000	28,000	30,000	30,000
001-519-00-3400	CONTRACTUAL SERVICES	34,780	75,000	75,000	116,500	79,000
001-519-00-3405	BUILDING PERMITS	127,013	140,000	140,000	140,000	120,000
001-519-00-3410	JANITORIAL SERVICES	2,328	3,000	3,000	2,400	4,000
001-519-00-3415	WEBSITE/SOCIAL MEDIA	2,433	35,000	35,000	5,000	5,000
001-519-00-3417	EMERGENCY EXPENSES - HURRICANE	55,941	-	1,430,554	1,430,554	-
001-519-00-3440	FIRE PROTECTION	1,753,832	1,915,774	1,915,774	1,911,107	2,091,722
001-519-00-4100	COMMUNICATIONS SERVICES	12,584	15,000	15,000	12,000	10,000
001-519-00-4200	FREIGHT & POSTAGE	3,325	5,000	5,000	4,000	4,000
001-519-00-4300	UTILITY/ELECTRIC/WATER	17,319	21,000	21,000	15,000	15,000
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	687,631	746,762	762,482	762,482	810,000
001-519-00-4500	INSURANCE	151,714	150,000	150,000	188,218	235,000
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,448	7,000	43,901	43,901	5,000
001-519-00-4700	PRINTING & BINDING	13,067	6,500	6,500	6,500	6,500
001-519-00-4800	SPECIAL EVENTS	16,129	25,000	25,000	25,000	100,000
001-519-00-4900	OTHER CURRENT CHARGES	2,993	5,000	5,000	7,000	5,000
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	-	3,500	3,500	-	-
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	-	2,300	2,300	-	-
001-519-00-4910	LEGAL ADVERTISING	7,216	7,500	7,500	7,500	5,000
001-519-00-5200	OFFICE & OPERATING SUPPLIES	7,544	15,000	15,000	10,000	10,000
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	927	1,200	1,200	3,000	3,000
001-519-00-6491	CAPITAL - EQUIPMENT - CITY HALL	29,782	-	-	-	-
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,500	3,000	3,000	3,000	3,000
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	28,999	60,000	60,000	30,000	60,000
519 Total		3,217,720	3,487,736	4,970,911	5,012,162	3,801,222
POLICE						
001-521-00-1200	REGULAR SALARIES & WAGES	1,322,426	1,523,852	1,523,852	1,500,000	1,760,467
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	30,026	59,400	59,400	42,000	77,220
001-521-00-1215	HOLIDAY PAY	44,265	30,000	30,000	48,000	75,000
001-521-00-1220	LONGEVITY PAY	5,250	6,000	6,000	6,000	7,750
001-521-00-1400	OVERTIME PAY	66,025	20,000	20,000	32,000	25,000
001-521-00-1500	INCENTIVE PAY	13,149	18,500	18,500	15,000	15,000
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	46,916	-	99,196	114,000	-
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	25,100	33,600	33,600	33,600	33,600
001-521-00-1520	SPECIAL ASSIGNMENT PAY	11,964	12,700	12,700	13,000	29,000
001-521-00-1530	BILINGUAL PAY	-	3,900	3,900	3,500	4,550
001-521-00-2100	FICA/MEDICARE TAXES	115,457	130,658	138,246	138,243	155,110
001-521-00-2200	RETIREMENT CONTRIBUTIONS	229,750	278,754	278,754	277,500	346,270
001-521-00-2300	HEALTH INSURANCE	243,312	345,000	345,000	312,000	312,000

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FY 2023-2024
PROPOSED BUDGET DRAFT

a.

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001-521-00-2310	DENTAL & VISION INSURANCE	7,987	12,000	12,000	9,900	10,000
001-521-00-2320	LIFE INSURANCE	6,083	7,400	7,400	7,000	8,500
001-521-00-2330	DISABILITY INSURANCE	17,893	22,000	22,000	20,000	24,000
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	33,105	61,000	61,000	61,000	150,000
001-521-00-3110	LEGAL SERVICES	8,085	8,000	8,000	8,000	8,000
001-521-00-3120	NEW HIRE EXPENSES	3,260	3,000	3,000	3,000	3,000
001-521-00-3405	RED LIGHT CAMERA FEES	167,295	336,000	336,000	270,000	336,000
001-521-00-3406	LICENSE PLATE READERS/VIDEO MONITORING	-	70,000	70,000	70,000	53,500
001-521-00-3407	LICENSE PLATE READER CONSTRUCTION/INSTL	-	100,000	100,000	100,000	-
001-521-00-3410	JANITORIAL SERVICES	2,592	3,000	3,000	3,000	3,500
001-521-00-4000	TRAVEL & PER DIEM	543	5,000	5,000	7,000	7,000
001-521-00-4100	COMMUNICATIONS SERVICES	24,789	28,000	28,000	28,000	35,000
001-521-00-4110	DISPATCH SERVICE	62,320	73,000	73,000	73,000	73,000
001-521-00-4200	POSTAGE & FREIGHT	195	2,000	2,000	500	2,000
001-521-00-4300	UTILITY/ELECTRIC/WATER	4,306	5,000	5,000	5,000	5,000
001-521-00-4410	RENTALS & LEASES - VEHICLES	39,869	200,000	200,000	200,000	220,000
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,498	3,500	3,500	3,500	3,500
001-521-00-4610	REPAIRS & MAINTENANCE - VEHICLES	4,388	10,000	10,000	10,000	10,000
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	1,959	4,500	4,500	4,500	6,500
001-521-00-4700	PRINTING & BINDING	3,227	3,500	3,500	3,500	3,500
001-521-00-4800	COMMUNITY PROMOTIONS	973	3,000	3,000	3,000	3,000
001-521-00-4900	OTHER CURRENT CHARGES	3,259	3,000	3,000	3,000	3,000
001-521-00-4910	LEGAL ADVERTISING	100	1,000	1,000	1,000	1,000
001-521-00-4920	MARINE EXPENSES	6,812	8,000	8,000	8,000	10,000
001-521-00-4921	PD GRANT EXPENDITURES	4,396	-	-	-	-
001-521-00-5100	OFFICE SUPPLIES	2,024	4,000	4,000	4,000	-
001-521-00-5200	OFFICE & OPERATING SUPPLIES	15,655	6,000	6,000	6,000	10,000
001-521-00-5205	COMPUTER AND SOFTWARE	4,116	25,710	25,710	25,710	10,000
001-521-00-5210	UNIFORMS	32,465	12,000	12,000	15,000	10,000
001-521-00-5230	FUEL EXPENSE	69,475	60,000	60,000	85,000	70,000
001-521-00-5240	COLLEGE TUITION REIMBURSEMENT	-	10,800	10,800	10,800	8,000
001-521-00-5245	RADIOS	-	17,000	17,000	17,000	-
001-521-00-5250	POLICE NON-CAPITAL EQUIPMENT	11,804	15,200	55,200	55,200	-
001-521-00-5300	POLICE ACADEMY SPONSORED EMPLOYEE EXP	4,431	-	-	-	-
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,389	1,500	1,500	1,500	2,000
001-521-00-5500	TRAINING - POLICE	4,034	5,000	5,000	5,000	5,000
001-521-00-6400	CAPITAL - EQUIPMENT	20,777	10,000	-	-	-
001-521-00-6410	CAPITAL - RADIOS	15,601	-	-	-	-
001-521-00-6417	CAPITAL - VEHICLES	393,149	-	-	-	-
001-521-00-6418	CAPITAL - VESSELS	21,425	-	23,674	23,674	-
521 Total		3,155,919	3,601,474	3,761,932	3,685,627	3,942,967
PUBLIC WORKS						
001-541-00-1200	REGULAR SALARIES & WAGES	103,484	185,399	185,399	185,399	245,614
001-541-00-1400	OVERTIME PAY	-	500	500	500	500
001-541-00-2100	FICA/MEDICARE TAXES	7,795	14,221	14,221	14,221	18,828
001-541-00-2200	RETIREMENT CONTRIBUTIONS	15,745	29,664	29,664	29,664	39,298
001-541-00-2300	HEALTH INSURANCE	18,990	49,000	49,000	47,000	62,000
001-541-00-2310	DENTAL & VISION INSURANCE	427	1,300	1,300	1,500	2,100
001-541-00-2320	LIFE INSURANCE	474	900	900	900	1,200
001-541-00-2330	DISABILITY INSURANCE	1,476	2,900	2,900	2,200	3,500
001-541-00-3100	PROFESSIONAL SERVICES	10,800	500	500	500	500
001-541-00-3140	TEMPORARY LABOR	12,987	-	-	-	-
001-541-00-3150	INFORMATION TECHNOLOGY EXPENSE	127	3,600	3,600	8,000	13,000
001-541-00-3400	CONTRACTUAL SERVICES	12,538	11,000	11,000	11,000	12,000
001-541-00-3420	LANDSCAPING SERVICES	53,435	78,000	78,000	41,000	4

**CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT**

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
001-541-00-4000	TRAVEL & PER DIEM	905	1,000	1,000	1,000	1,000
001-541-00-4100	COMMUNICATIONS	4,015	3,000	3,000	5,500	6,000
001-541-00-4300	UTILITY/ELECTRIC/WATER	106,335	120,000	120,000	120,000	120,000
001-541-00-4410	RENTALS & LEASES - VEHICLES	2,915	82,000	82,000	45,000	42,000
001-541-00-4420	RENTALS & LEASES - EQUIPMENT	370	5,000	5,000	5,000	5,000
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	13,786	22,000	22,000	10,000	25,000
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	8,058	10,000	27,626	27,626	15,000
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	38,239	42,000	42,000	42,000	42,000
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	627	3,500	3,500	3,500	2,500
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	26,549	30,000	30,000	30,000	35,000
001-541-00-4690	URBAN FORESTRY	126,682	105,000	105,000	105,000	125,000
001-541-00-4700	PRINTING & BINDING	-	-	-	1,500	3,000
001-541-00-4900	OTHER CURRENT CHARGES	25	-	-	100	-
001-541-00-5200	OPERATING SUPPLIES	5,824	7,500	7,500	10,000	12,000
001-541-00-5210	UNIFORMS	1,194	2,500	2,500	2,500	3,600
001-541-00-5220	PROTECTIVE CLOTHING	433	1,500	1,500	1,500	2,000
001-541-00-5230	FUEL EXPENSE	8,712	6,000	6,000	9,000	12,000
001-541-00-5240	SMALL TOOLS & EQUIPMENT	10,157	5,000	5,000	6,000	7,500
001-541-00-5250	COLLEGE TUITION REIMBURSEMENT	-	-	-	-	8,000
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	82	1,500	1,500	500	1,500
001-541-00-5500	TRAINING	659	2,500	2,500	4,000	6,000
001-541-00-6200	CIP - BUILDINGS	-	40,000	-	23,000	-
001-541-00-6300	CIP - INFRASTRUCTURE	-	-	-	-	-
001-541-00-6320	CIP - RESURFACING & CURBING	345,623	453,000	453,000	31,000	-
001-541-00-6330	CIP - SIDEWALKS	89,539	500,000	500,000	500,000	-
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	2,485	-	-	7,000	-
001-541-00-6375	CIP - FENCING	5,074	-	-	-	-
001-541-00-6380	CIP - PARK IMPROVEMENTS	81,155	97,000	97,000	45,000	-
001-541-00-6385	CIP - CLOCK TOWER	-	28,700	28,700	29,896	-
001-541-00-6420	CIP - TRAFFIC CALMING	30,500	-	-	-	-
001-541-00-6430	CAPITAL - EQUIPMENT	-	-	14,633	14,633	-
541 Total		1,148,221	1,945,684	1,937,943	1,422,139	913,640
DEBT SERVICE						
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	258,227	204,000	204,000	204,000	211,000
001-584-00-7200	BOND DEBT - INTEREST	112,232	58,000	58,000	58,000	54,000
584 Total		370,459	262,000	262,000	262,000	265,000
TOTAL EXPENDITURES		8,489,099	10,067,562	11,703,454	11,096,522	9,731,449
TRANSFERS OUT						
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	-	250,000	250,000	-	-
TOTAL TRANSFERS OUT		-	250,000	250,000	-	-
ENDING FUND BALANCE		4,023,928	2,859,630	1,370,735	2,498,918	1,652,652
Total Expenditures, Transfers Out, & Ending Fund Balance		12,513,027	13,177,192	13,324,189	13,595,440	11,384,101

**CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT**

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
TRANSPORTATION IMPACT FEE FUND 102						
BEGINNING FUND BALANCE		144,638	110,788	110,788	114,757	119,188
REVENUES						
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	2,862	-	-	1,431	-
102-361-100	INTEREST - TRANSPORTATION IMPACT	757	500	500	3,000	500
TOTAL REVENUES		3,619	500	500	4,431	500
Total Beginning Fund Balance, Revenues, & Transfers In		148,257	111,288	111,288	119,188	119,688
EXPENDITURES						
102-541-00-3100	PROFESSIONAL SERVICES	-	65,000	65,000	-	65,000
102-541-00-6425	CIP - ROADWAY IMPROVEMENTS	33,500	-	-	-	-
TOTAL EXPENDITURES		33,500	65,000	65,000	-	65,000
ENDING FUND BALANCE		114,757	46,288	46,288	119,188	54,688
Total Expenditures & Ending Fund Balance		148,257	111,288	111,288	119,188	119,688

STORMWATER FUND 103

BEGINNING FUND BALANCE		219,341	678,228	678,228	(13,969)	(407,841)
REVENUES						
103-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 103	-	-	-	2,746	-
103-331-110	FEMA REIMBURSEMENT - STATE - FUND 103	-	-	-	152	-
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	-	-	-	26,607	-
103-334-360	STATE RESILIENCY GRANT	-	45,000	45,000	-	-
103-343-900	SERVICE CHARGE - STORMWATER	411,665	425,344	425,344	425,344	463,506
103-361-100	INTEREST - STORMWATER	758	500	500	3,000	500
103-369-908	OC NAV BOARD REIMBURSEMENTS	-	98,125	98,125	-	-
TOTAL REVENUES		412,423	568,969	568,969	457,849	464,006
TRANSFERS IN		-	-	-	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		631,764	1,247,197	1,247,197	443,880	56,165
EXPENDITURES						
103-541-00-1200	REGULAR SALARIES & WAGES	113,221	159,000	159,000	159,000	188,621
103-541-00-2100	FICA/MEDICARE TAXES	8,661	12,164	12,164	12,164	14,430
103-541-00-2200	RETIREMENT CONTRIBUTIONS	16,832	25,440	25,440	25,440	30,179
103-541-00-2300	HEALTH INSURANCE	17,407	32,000	32,000	32,000	38,000
103-541-00-2310	DENTAL & VISION INSURANCE	454	1,000	1,000	1,000	1,300
103-541-00-2320	LIFE INSURANCE	526	750	750	750	900
103-541-00-2330	DISABILITY INSURANCE	1,344	2,000	2,000	2,000	2,300
103-541-00-3100	PROFESSIONAL SERVICES	-	75,000	75,000	50,000	-
103-541-00-3110	LEGAL SERVICES - STORMWATER FUND	-	3,000	3,000	-	-
103-541-00-3120	ENGINEERING FEES	127,565	50,000	50,000	100,000	140,000
103-541-00-3430	NPDES	9,104	15,000	15,000	8,500	10,000
103-541-00-3450	LAKE CONSERVATION	13,666	25,000	25,000	9,500	25,000
103-541-00-4600	REPAIRS & MAINTENANCE	35,873	75,000	100,000	250,000	150,000
103-541-00-4900	OTHER CURRENT CHARGES	-	500	15,260	14,760	-
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	-	473,125	473,125	160,000	13,000
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	301,080	98,125	98,125	26,607	-
TOTAL EXPENDITURES		645,733	1,047,104	1,086,864	851,721	613,730
ENDING FUND BALANCE		(13,969)	200,093	160,333	(407,841)	(557,565)
Total Expenditures & Ending Fund Balance		631,764	1,247,197	1,247,197	443,880	56,165

CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
LAW ENFORCEMENT EDUCATION FUND 104						
BEGINNING FUND BALANCE		15,995	11,995	11,995	19,524	22,824
REVENUES						
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	5,012	3,000	3,000	6,300	4,000
104-361-100	INTEREST - LE EDUCATION FUND	757	500	500	3,000	500
TOTAL REVENUES		5,769	3,500	3,500	9,300	4,500
Total Beginning Fund Balance, Revenues, & Transfers In		21,764	15,495	15,495	28,824	27,324
EXPENDITURES						
104-521-00-5500	TRAINING	2,240	6,000	6,000	6,000	20,000
TOTAL EXPENDITURES		2,240	6,000	6,000	6,000	20,000
ENDING FUND BALANCE		19,524	9,495	9,495	22,824	7,324
Total Expenditures & Ending Fund Balance		21,764	15,495	15,495	28,824	27,324

CHARTER DEBT SERVICE FUND 201

BEGINNING FUND BALANCE		1,367,799	-	-	104,058	-
REVENUES						
201-361-100	INTEREST	4,259	-	-	-	-
201-362-000	RENT REVENUE	1,033,608	-	-	-	-
201-369-900	MISCELLANEOUS REVENUE	320	-	-	-	-
TOTAL REVENUES		1,038,187	-	-	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		2,405,986	-	-	104,058	-
EXPENDITURES						
201-569-00-1200	REGULAR SALARIES & WAGES	74,206	-	-	-	-
201-569-00-2100	FICA/MEDICARE TAXES	5,677	-	-	-	-
201-569-00-2200	RETIREMENT CONTRIBUTIONS	11,580	-	-	-	-
201-569-00-2300	HEALTH INSURANCE	9,592	-	-	-	-
201-569-00-2310	DENTAL & VISION INSURANCE	317	-	-	-	-
201-569-00-2320	LIFE INSURANCE	348	-	-	-	-
201-569-00-2330	DISABILITY INSURANCE	856	-	-	-	-
201-569-00-3100	PROFESSIONAL SERVICES	13,442	-	-	-	-
201-569-00-3110	LEGAL SERVICES	225	-	-	-	-
201-569-00-4600	MAINTENANCE	29,793	-	-	-	-
201-569-00-6210	CIP - CHARTER ROOF	12,301	-	-	-	-
201-569-00-6320	CIP - HVAC REPLACEMENT	532,334	-	-	-	-
201-569-00-7100	PRINCIPAL	195,000	-	-	-	-
201-569-00-7200	INTEREST	503,022	-	-	-	-
201-569-00-7400	PAYMENT TO ESCROW AGENT	913,235	-	-	-	-
TOTAL EXPENDITURES		2,301,928	-	-	-	-
TRANSFERS OUT						
TRANSFER TO GENERAL FUND		-	-	-	104,058	-
TOTAL TRANSFERS OUT		-	-	-	104,058	-
ENDING FUND BALANCE		104,058	-	-	-	-
Total Expenditures & Ending Fund Balance		2,405,986	-	-	104,058	-

CAPITAL EQUIPMENT REPLACEMENT FUND 301

BEGINNING FUND BALANCE		19,016	19,516	19,516	19,773	13,673
REVENUES						
301-361-100	INTEREST - CAP EQUIP REPL FUND	757	500	500	3,000	-
TOTAL REVENUES		757	500	500	3,000	-
TRANSFERS IN						
301-381-000	TRANSFER IN FROM GENERAL FUND 001	-	250,000	250,000	-	-
TOTAL TRANSFERS IN		-	250,000	250,000	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		19,773	270,016	270,016	22,773	13,673

EXPENDITURES						
301-541-00-6430	CAPITAL - EQUIPMENT - CHIPPER	-	50,000	50,000	9,100	

**CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT**

a.

Account Id	Account Description	ACTUALS 2021/2022	ORIGINAL BUDGET 2022/2023	AMENDED BUDGET 2022/2023	PROJECTED ACTUALS 2022/2023	PROPOSED BUDGET 2023/2024
TOTAL EXPENDITURES		-	50,000	50,000	9,100	-
ENDING FUND BALANCE		19,773	220,016	220,016	13,673	13,673
Total Expenditures & Ending Fund Balance		19,773	270,016	270,016	22,773	13,673

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND 303

BEGINNING FUND BALANCE		442,101	442,101	442,101	430,441	-
REVENUES						
	NONE	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
Total Beginning Fund Balance, Revenues, & Transfers In		442,101	442,101	442,101	430,441	-
EXPENDITURES						
303-517-00-3100	PROFESSIONAL SERVICES - FUND 303	11,660	-	-	10,785	-
303-517-00-6100	CIP - LAND PURCHASE	-	442,101	442,101	-	-
303-517-00-6300	CIP - STORMWATER PROJECTS	-	-	-	419,656	-
TOTAL EXPENDITURES		11,660	442,101	442,101	430,441	-
ENDING FUND BALANCE		430,441	-	-	-	-
Total Expenditures & Ending Fund Balance		442,101	442,101	442,101	430,441	-

**CITY OF BELLE ISLE
FY 2023-2024
PROPOSED BUDGET DRAFT
ALL FUNDS CHANGE IN FUND BALANCE**

a.

FUND	General Fund (001)	Transportation Impact Fund (102)	Stormwater Fund (103)	Law Enforcement Education Fund (104)	Charter School Debt Service Fund (201)	Capital Equipment Replacement Fund (301)	Capital Improvement Revenue Note 2020 Project Fund (303)	Grand Total
<u>Projected Beginning Fund</u>								
Balance October 1, 2023	2,498,918	119,188	(407,841)	22,824	0	13,673	0	2,246,762
<u>Appropriation TO (FROM)</u>								
Fund Balance	(846,266)	(64,500)	(149,724)	(15,500)	0	0	0	(1,075,990)
<u>Projected Ending Fund</u>								
Balance September 30, 2024	1,652,652	54,688	(557,565)	7,324	0	13,673	0	1,170,772

Fund Balance Guidelines for the General Fund

The Government Finance Officer's Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular fund operating revenues or regular general fund operating expenditures. This equates to approximately 17%.

The City of Belle Isle Budget Committee recommended maintaining a general fund balance reserve of 25% of revenues.

FY 23/24 General Fund Budgeted Revenue:	\$	8,885,183			
FY 23/24 General Fund Reserves Balance:	\$	1,652,652	which is	18.6%	in Reserves
An Ending Reserves Balance of:	\$	1,510,481	would be	17.0%	in Reserves
	\$	1,777,037	would be	20.0%	in Reserves
	\$	2,221,296	would be	25.0%	in Reserves

Fund Balance History (General Fund)

<u>FYE</u>	<u>Total Revenue</u>	<u>Ending Fund Balance</u>	<u>% of Revenue in Reserves</u>	
9/30/2023*	9,571,512	2,498,918	26%	* projected
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%	
9/30/2019	7,410,022	2,371,023	32%	
9/30/2018	5,941,031	1,473,141	25%	

CITY OF BELLE ISLE, FLORIDA
FY 2023-2024
PROPOSED BUDGET DRAFT - 5 YEAR CIP

a.

FUND 001 GENERAL FUND

Category	Project	Estimated 5 Year Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Buildings	City Hall HVAC Replacement	25,000	-	-	-	25,000	-
Buildings	City Hall Landscaping Project	30,000	-	-	-	30,000	-
Buildings	City Hall / Police Department / EOC	9,950,000	-	9,950,000	-	-	-
Infrastructure	Public Works Driveway Paving	18,000	18,000	-	-	-	-
Infrastructure	Public Works Entry Gates	15,000	15,000	-	-	-	-
Police Dept	Police Boat Dock for Marine Patrol	175,000	175,000	-	-	-	-
Streets	Resurfacing & Curbing	1,300,000	300,000	250,000	250,000	250,000	250,000
Traffic Calming	Pedestrian Crossing @ Hoffner/St. Germaine	25,000	-	25,000	-	-	-
Traffic Calming	Hoffner Roundabout w/Ped Crossing @ St. Denis	634,000	-	300,000	334,000	-	-
Sidewalks	Sidewalk Replacements	919,451	519,451	100,000	100,000	100,000	100,000
Sidewalks	Judge/Daetwyler Sidewalk Widening	690,000	-	145,000	345,000	200,000	-
Bridges	Hoffner Bridge Lights	30,000	-	15,000	15,000	-	-
Bridges	Nela Bridge Landscaping/Lighting	20,000	20,000	-	-	-	-
Parks	Canoe Trail	50,000	-	50,000	-	-	-
Parks	Dog Park	50,000	-	20,000	15,000	15,000	-
Total General Fund		13,931,451	1,047,451	10,855,000	1,059,000	620,000	350,000

FUND 102 TRANSPORTATION IMPACT FEE FUND

Category	Project	Estimated 5 Year Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
None	None	-	-	-	-	-	-
Total Transportation Impact Fund		-	-	-	-	-	-

FUND 103 STORMWATER FUND

Category	Project	Estimated 5 Year Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Water Quality	Trimble Park Aeration System	13,000	13,000	-	-	-	-
Drainage Improv	Pipe Lining	2,800,000	200,000	650,000	650,000	650,000	650,000
Drainage Improv	2211 Cross Lake Rd. E-001 - Conveyance	200,000	200,000	-	-	-	-
Total Stormwater Fund		3,013,000	413,000	650,000	650,000	650,000	650,000

ALL FUNDS

	Estimated 5 Year Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
General Fund	13,931,451	1,047,451	10,855,000	1,059,000	620,000	350,000
Transportation Impact Fee Fund	-	-	-	-	-	-
Stormwater Fund	3,013,000	413,000	650,000	650,000	650,000	650,000
Totals	\$ 16,944,451	\$ 1,460,451	\$ 11,505,000	\$ 1,709,000	\$ 1,270,000	\$ 1,000,000

Note: Projects funded with ARPA are highlighted in the color orange

City of Belle Isle, Florida
FY 2023/2024 BUDGET CALENDAR

b.

Date	Time	Responsible Party	Activity	Requirement Reference
June 1, 2023		Orange County Property Appraiser	OCA provides Best Estimate of Taxable Value	Florida Statutes
June 6, 2023	6:30pm	City Council	Council provides guidance (goals) for the FY 23/24 budget	N/A
June 7 - June 20, 2023		Department Directors	Departments prepare departmental budgets	N/A
June 21, 2023		Department Directors	Departments submit departmental budget to City Manager	N/A
June 21 - June 26, 2023		City Manager & Department Directors	City Manager meets with Department Directors to discuss departmental requests	N/A
June 27 - July 6, 2023		City Manager & Finance Director	City Manager and Finance Director prepare draft budget	N/A
July 3, 2023		Finance Director	Certify Non-Ad Valorem Assessments to OCA for TRIMs	Florida Statutes
July 7, 2023		City Manager	Draft Budget sent to Budget Committee	Resolution 19-18
July 7 - July 13, 2023		Budget Committee	Budget Committee reviews draft budget	Resolution 19-18
July 14, 2023	3:00pm	Budget Committee	Budget Committee Meeting to discuss draft budget	Resolution 19-18
July 21, 2023	3:00pm	Budget Committee	Budget Committee Meeting to discuss final changes to draft budget	Resolution 19-18
July 28, 2023		Finance Director	Proposed millage rate sent to OCA	Florida Statutes
August 1, 2023		City Manager	City Council receives draft budget and Budget Message from City Manager	City Charter (Article V, Section 5.03)
August 15, 2023	6:00pm	City Council	City Council Budget Workshop	N/A
August 29, 2023	6:00pm	City Council	City Council Budget Workshop (Final Budget Adjustments - if necessary)	N/A
September 5, 2023	6:30pm	City Council	First Public Budget Hearing	Florida Statutes
September 15, 2023		Finance Director	Certify Non-Ad Valorem Assessments to OCA for tax bills	Florida Statutes
September 17, 2023		Finance Director	Advertise intent to adopt a final millage and budget in newspaper	Florida Statutes
September 19, 2023	6:30pm	City Council	Second Public Budget Hearing and Adoption	Florida Statutes
October 1, 2023			Fiscal Year 2023/2024 begins	Florida Statutes