



City of Belle Isle
Budget Committee Meeting
May 29, 2020 3:00 PM

Because of the rapid spread of COVID-19, the City has switched to virtual meeting.

The City Clerk email will be available for members of the public to submit comments. These comments will be received by the City Staff and will be read into the official record during the Meeting. If you would like to provide comments prior to the meeting, please send them to yquiceno@belleislefl.gov.

If you do not have the ability to submit comments online the city will activate the public comment line 407-270-6233. These calls will be answered by city staff and your verbal comments will be entered into the online system on your behalf. Phoned-in comments will be read during the meeting as part of the official record.

All comments will be screened and not be read into the record if they violate our normal City Commission decorum procedures. 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.

AGENDA

1. Call to order
2. Approval of April 30 Meeting minutes
3. Budget Review
4. Police Pay Plan
5. Stormwater CIP
6. Process for adding new Non-Ad Valorem tax
7. Wrap Up
 - a. Next Meeting Date
8. Adjourn

You are invited to a Zoom webinar.

Please click the link below to join the webinar: <https://us02web.zoom.us/j/89197183555>

Or Telephone: Dial(for higher quality, dial a number based on your current location):

US: +1 929 205 6099 or +1 301 715 8592 or +1 312 626 6799 or +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799

Webinar ID: 891 9718 3555



CITY OF BELLE ISLE, FL

1600 NELA AVENUE, BELLE ISLE, FL 32809 * TEL 407-851-7730

MEMORANDUM

From the Desk of Bob Francis, City Manager

To: Budget Committee
Date: May 26, 2020
Re: Notes for 5/29/20 Meeting

The following notes are provided for background for the agenda items:

1. **Approval of Meeting Minutes for 4/30/20:** Self-explanatory.
2. **Budget Review:** The Committee requested a mid-year budget report. The City has not done a mid-year report; however we've always done a 6-month budget amendment resolution which was done at the 4/30/20 meeting. The attached report includes full-year estimates-to-close based on historical spending patterns and staff knowledge of upcoming expenditures. The attached projections should be interpreted as staff's best estimate given financial data through April 30, 2020. The 6-month revenue and expenditure projections become the basis for constructing FY2020-21 budget build.

This is the first year that we are working with a Budget Committee and if the Committee wants a mid-year report, then the Committee needs to provide direction as to what the report should consist of. There are many examples of mid-year reports that we could follow and I suggest the Committee members review some of them for this direction. While reviewing those reports, however, I'd like you to keep in mind that I have a Finance Department of one staff person.

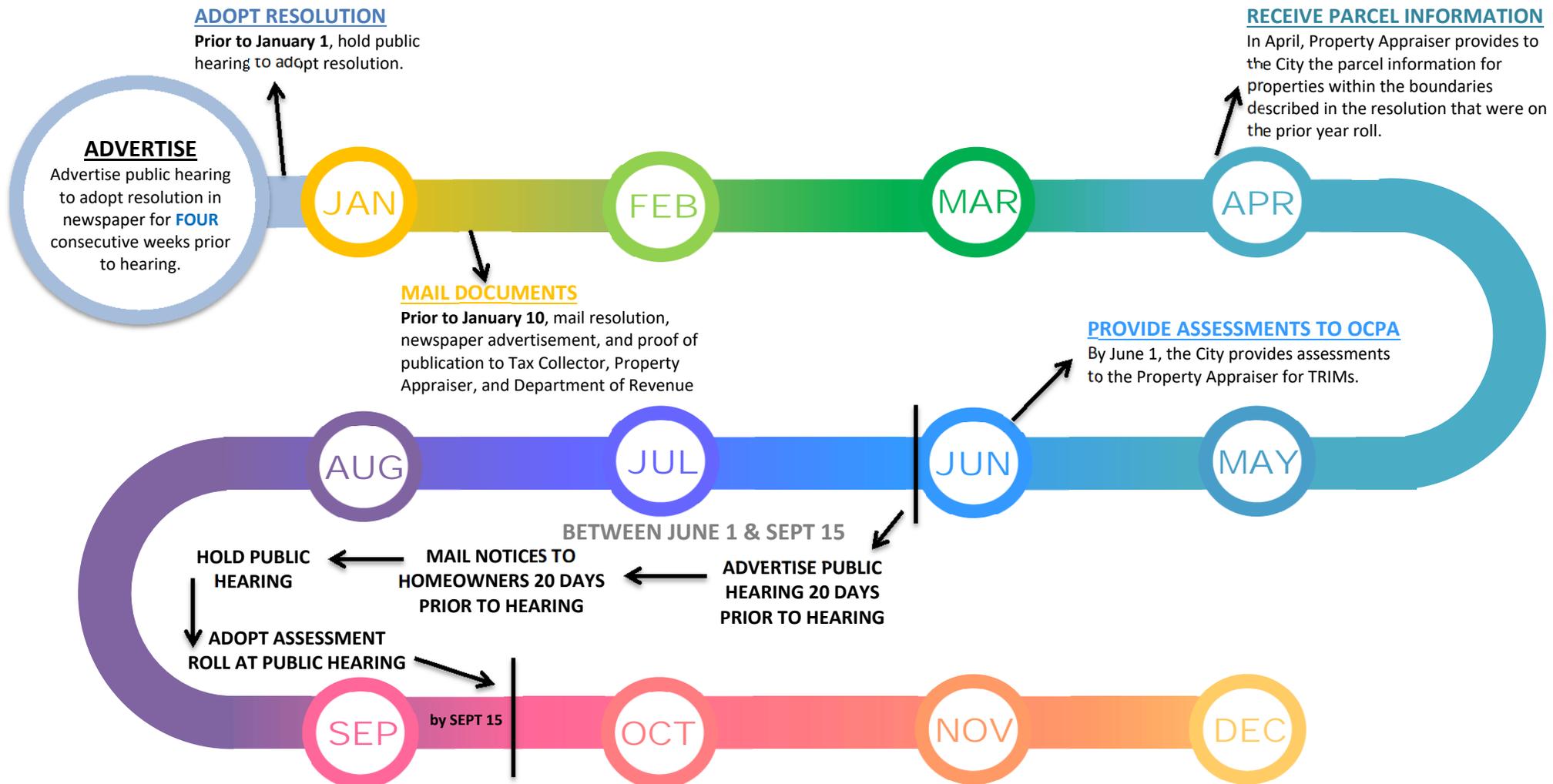
How do we think the pandemic will affect the City of Belle Isle budget? Current FY 2019-20 Property Taxes will be almost entirely unaffected as they have already been mostly paid. Property Taxes for the upcoming FY 2020-21 may be somewhat affected due to possible under collections from those unable to pay. There would not yet be any impact to FY 2020-21 taxable property values as they are to be measured as of January 1, 2020, prior to the COVID-19 event. We anticipate that the greatest impact would be to the 1/2 Cent Sales Tax and State Revenue Sharing in the General Fund.

3. **Police Pay Plan:** Since establishing the BIPD, the department seems to lag behind many of the other Central Florida Police Departments. This results in officers working for Belle Isle for a few years and then moving on to another department that pays more money. In 2016, the City completed a compensation study that supported this notion. I directed that the Chief and Deputy Chief research the other departments and then develop a pay plan for presentation to the City Council. The plan they developed is comparable to other departments in Central Florida.

4. **Stormwater CIP:** The City Engineers have evaluated the stormwater system and developed a master plan for long-term repair and maintenance.

5. **Process for new Non-Ad Valorem Tax:** The Committee will be responsible for recommending new revenue sources to the City Council. Currently the non-ad valorem taxes that Belle Isle residents pay are for garbage and stormwater. Those can be adjusted based on a resolution passed by the City Council. If the Committee is going to recommend a new non-ad valorem tax, the process and timeline are outlined in the chart.

TIMELINE FOR ESTABLISHING A NEW NON-AD VALOREM ASSESSMENT



BETWEEN JUNE 1 & SEPT 15

- Advertise public hearing to adopt the assessment roll at least 20 days prior to the hearing.
- Mail notification of public hearing to each person owning property subject to the assessment.
- Hold public hearing to adopt assessment roll.
- Adopt non-ad valorem assessment roll at a public hearing held between January 1 and September 15.

Belle Isle Police Department Salary Adjustment and Agreement

March 31, 2020

Officers from the Belle Isle Police Department officers are committed to protecting the Belle Isle community. The Department has faced some challenges over the past several years in attracting and keeping police officers. The pool of qualified candidates who want to become police officers has dwindled, partly due to negativity towards police. Larger agencies attract quality candidates with higher pay, more opportunities for advancement, and a wide array of specialized units. The competition to fill vacancies often boils down to agency salaries. Most qualified police applicants are given offers by several agencies.

The Belle Isle City Council recognized the need to provide better benefits and salary in order to keep the highly trained and professional officers here. In doing so, over the past four years, the Council provided an increase in salaries and benefits to the officers. . However, even with these increases, the Belle Isle Police Department remains one of the lowest-paid departments in Central Florida. The Belle Isle Police Department lost six valued officers over the past three years to larger agencies. These agencies offer better pay and benefits. The cost to train a new police officer is

approximately \$32,000. When an officer leaves the Belle Isle Police Department, other communities get the benefit of the cost of this training.

An extensive study of salary step plans of other law enforcement agencies revealed that retention is significantly increased when an agency has a guaranteed salary and benefits plan. This plan only applies to certified police officers, hereafter referred to as “employees”. Employees will be placed in the grade they would have obtained based on their original date of hire or date of rank.

ARTICLE 1

PENSION PLAN

1. The City, as the annual budget allows, will contribute 17.5% of the employee's salary to a 401(a) held by the Florida League of Cities up to 19%.
2. Employees may also opt to contribute to a personal 457(b) account managed by the Florida League of Cities but the City does not contribute to this plan..

ARTICLE 2

WORKING OUT OF CLASSIFICATION

An employee who is specifically assigned by the Chief or his/her designee to temporarily accept the responsibilities and duties incident to a position senior to that of his/her regular grade and who is expected to exercise the authority and responsibility of

the position shall be paid at the rate of such higher position from that date onward as long as such duties and responsibilities are carried out.

ARTICLE 3

WORKWEEK & WORK SHIFT

1. The payroll workweek shall begin at 0001 hours, Thursday, and end at 2400 hours, Wednesday. The work cycle shall be a twenty-eight (28) day work period, under the FLSA 7(K) exemption. Employees assigned to ten and half (10.5) hour shifts shall be scheduled to work forty (42) hours per seven (7) day week. Officers assigned to work twelve (12) hour shifts shall be scheduled to work eighty-four (84) hours, per a fourteen (14) day pay period.
2. Employees are permitted a 15-minute paid rest break for each four-hour work period. Breaks are not permitted at either the beginning or end of the workday to offset arrival and departure times. Employees who voluntarily work through their rest breaks will not be paid additional compensation.
3. Employees who work eight or more hours in a day may take a paid meal break of 30 minutes. Meal breaks are counted toward hours worked. Employees are not completely relieved from duty during their meal break.

Article 4

OVERTIME

1. Employees working in excess of 86 hours in a pay period shall be paid at the overtime rate of 1.5 times their regular hourly rate. Paid Time Off (PTO) will not be counted in the 86 hours worked.

Article 5

EXTRA TIME PROVISIONS

1. Employees will be paid a minimum of three (3) hours "Call Back" time when asked to return to work outside a regular shift. Time of work begins upon notice to report.
2. Employees who are required to attend department business outside of their normal shift hours will be compensated for their actual time but no less than two (2) hours of straight pay. Business immediately appended to the employee's normal shift shall not be subject to the two (2) hour minimum.
3. An employee ordered to attend any meeting that occurs outside of regular working hours shall be compensated for actual hours worked.
4. If a paid holiday falls on an employee's regularly scheduled day off, the employee will be compensated for an additional shift at regular straight-time pay. If an employee must work on a holiday (other than Floating Holidays), the employee will be paid for hours worked plus an additional shift at regular straight time. The number of hours for

the additional shift of pay will be determined by the employee's normally scheduled shift, i.e., 8-hour, 10-hour, 12-hour shift.

Article 6

COURT TIME

1. Officers required to appear in court during their off duty hours, on behalf of the City and as a result of exercising their lawful authority, will receive the equivalent of no less than three (3) hours of straight pay. The three (3) hour minimum shall not apply when the court appearance is scheduled to begin within one hour of the start or end of the employee's shift. In such circumstances, the employee's shift will be extended, and the employee will be paid for hours actually worked. If an employee is required to appear in court two or more times on the same date, an employee may only receive one "three-hour minimum" if the proceedings are conducted within the same three-hour period. If the court appearances begin within the same three-hour period, the employee will be granted pay for those hours, or portions thereof, that exceed the original three-hour allocation. Only when the court appearances are scheduled to begin outside the "three-hour minimum" time periods may employees receive an additional three-hour minimum pay.
2. Employees shall be permitted to keep any subpoena fees legally due to them.

ARTICLE 7

EDUCATIONAL REIMBURSEMENT

1. Employees are encouraged to attend institutions of higher learning. Employees who are attending college may be allowed to attend classes while in a paid status by using PTO or adjust work hours, workload permitting and with a supervisor's approval.
2. Reimbursement for educational expenses will be in accordance with all provisions of the City's Policy and Procedures. The maximum reimbursement shall be one thousand eight hundred (\$1,800.00) dollars per person per year.
3. Employees seeking educational reimbursement must be enrolled in courses related to law enforcement.
4. Reimbursement will be only be granted based on the following scale:
 - 80-100% – 100%
 - 70-79% (Pass/Fail Grade is considered 70%)– 75%
 - Below 70%(or Incomplete) – 0%

ARTICLE 8

PAY PLAN

The Belle Isle Police Department shall define "good standing" as,

- A. No evaluation grade of "below standards" on any dimension on the annual Performance Appraisal.
- B. No more than two (2) separate Internal Investigations leading to sustained disciplinary findings, or any demotion, within the past twelve months.

Officer

1. From the effective date of this Agreement, Officers in good standing will advance within Grades 1-11 as set forth in the chart below on their date of hire. Officers hired with previous experience will start at the following grades: two (2) to five (5) years of experience - Grade 2; six (6) to ten plus (10) years of experience - Grade 3. Experienced Officers starting salary within Grades two (2) or three (3) will advance within Grades as set forth in the chart below on their date of hire.

Annual PayScale Effective 10/01/2020	
Grade	Salary
1	\$ 44,124.29
2	\$ 47,212.99
3	\$ 50,423.47
4	\$ 52,389.99
5	\$ 54,485.59
6	\$ 56,665.01
7	\$ 58,931.61
8	\$ 61,288.88
9	\$ 63,740.43
10	\$ 66,290.05
11	\$ 68,941.65

Corporal

2. From the effective date of this Agreement, Corporals in good standing will advance within Grades 1-11 as set forth in the chart below on their date of hire.

Annual PayScale Effective 10/01/2020	
Grade	Salary
1	\$ 45,889.26
2	\$ 49,101.51
3	\$ 52,440.41
4	\$ 54,485.59
5	\$ 56,665.01
6	\$ 58,931.61
7	\$ 61,288.88
8	\$ 63,740.43
9	\$ 66,290.05
10	\$ 68,941.65
11	\$ 71,699.32

Sergeant

3. From the effective date of this Agreement, Sergeants in good standing will advance within Grades 12-16 as set forth in the chart below on their date of rank.

Annual PayScale Effective 10/01/2020	
Grade	Salary
12	\$ 69,633.56
13	\$ 72,418.90
14	\$ 75,315.66
15	\$ 78,328.28
16	\$ 81,461.42

Deputy Chief

4. From the effective date of this Agreement, Deputy Chief in good standing will advance within Grades 17-21 as set forth in the chart below on their date of rank.

Annual PayScale Effective 10/01/2020	
Grade	Salary
17	\$ 87,910.13
18	\$ 91,426.54
19	\$ 95,083.60
20	\$ 98,886.94
21	\$ 102,842.42

5. Field Training Officers (FTO) shall be compensated at the rate of thirty-six dollars (\$36.00) per day for each day they perform the duties of a Field Training Officer..
6. It is agreed that Criminal Justice Standards Training Center educational incentive monies shall be paid monthly in one (1) biweekly payment and shall be received on or before the first of each month.
7. Officers and Sergeants permanently assigned to Special Operations (Criminal Investigations, Traffic/Marine, and SRO) will receive \$25.00 bi-weekly, and Sergeants shall receive \$30.00 bi-weekly.
8. Date of rank or date of hire adjustments that fall within the first seven (7) days of the pay period will be effective from the beginning of that pay period. If the date falls within the 8th to 14th day, the adjustment will become effective at the beginning of the next pay period.
9. Employees who meet approved Bi-lingual Certification standards will be compensated at the rate of \$25.00 bi-weekly.

ARTICLE 9

LONGEVITY

1. Employees with five or more years of service will be paid longevity pay based on years of service. Longevity pay will be distributed annually on the first pay period in October of each year. Effective October 1, 2020, the following longevity schedule will be used.

Years of Service	Amount Per Year
5 to less than 10 years	\$500.00
10 to less than 15 years	\$750.00
15 to less than 20 years	\$1,000.00
20 to less than 22 years	\$1,250.00
22 years or more	\$1,500.00

ARTICLE 10

DURATION

Upon approval by the Belle Isle City Council, this Agreement shall take effect on October 1, 2020, and shall continue in full force and effect until September 30, 2023. At that time, the City Manager and the Police Department will review the pay plan for appropriate Cost of Living adjustments.

ARTICLE 11

RULES

All employees covered by this Agreement shall also be covered by the terms of the City of Belle Isle Personnel Policy, as amended from time to time. It is specifically agreed and understood that this Agreement shall supersede all inconsistent provisions of the City of Belle Isle Personnel Policy

ATTACHMENT A
CITY OF BELLE ISLE
FY 2019-2020
BUDGET AMENDMENT #1
RESOLUTION# 20-XX

ACCOUNT NO.	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BUDGET AMENDMENT RESOLUTION# 20-XX	AMENDED BUDGET	REF#
GENERAL FUND 001					
CARRYFORWARD FUND BALANCE		\$ 1,104,350	\$ 1,266,673.00	\$ 2,371,023	(A)
REVENUES					
001-311-100	AD VALOREM TAX	3,324,398	0	3,324,398	
001-312-410	LOCAL OPTION GAS TAX	232,000	0	232,000	
001-314-100	UTILITY SERVICE TAX - ELECTRICITY	150,000	0	150,000	
001-314-800	UTILITY SERVICE TAX - PROPANE	4,300	0	4,300	
001-315-000	COMMUNICATIONS SERVICES TAXES	196,884	0	196,884	
001-316-000	LOCAL BUSINESS TAX - OCCUPATIONAL LICENS	12,000	0	12,000	
001-322-000	BUILDING PERMITS	95,000	55,000	150,000	(B)
001-323-100	FRANCHISE FEES - ELECTRICITY	450,000	-450,000	0	(C)
001-323-700	FRANCHISE FEE - SOLID WASTE	60,000	-25,000	35,000	(D)
001-329-000	ZONING FEES	25,000	0	25,000	
001-329-100	PERMITS - GARAGE SALE	200	0	200	
001-329-130	BOAT RAMPS - DECAL AND REG	1,200	0	1,200	
001-334-560	FDLE JAG GRANT	0	2,000	2,000	(E)
001-335-120	STATE SHARED REVENUE	350,000	0	350,000	
001-335-180	HALF-CENT SALES TAX	1,202,065	0	1,202,065	
001-337-200	SRO - CHARTER CONTRIBUTION	66,378	0	66,378	
001-343-410	SOLID WASTE FEES - RESIDENTIAL	641,857	0	641,857	
001-347-400	SPECIAL EVENTS	500	0	500	
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	15,000	0	15,000	
001-351-110	RED LIGHT CAMERAS	350,000	-235,000	115,000	(F)
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	3,000	0	3,000	
001-361-100	INTEREST - GENERAL FUND	1,000	0	1,000	
001-362-000	RENTAL LICENSES	18,000	0	18,000	
001-366-200	GRANT- COMMITTEE OF 100 OF ORANGE COUNTY	0	38,895	38,895	(G)
001-369-900	OTHER MISCELLANEOUS REVENUE	3,000	8,655	11,655	(W)
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	0	32,985	32,985	(H)
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	17,000	0	17,000	
TOTAL REVENUES		\$ 7,218,782	\$ (572,465)	\$ 6,646,317	
TOTAL ESTIMATED REVENUES & BALANCES		\$ 8,323,132	\$ 694,208	\$ 9,017,340	
EXPENDITURES					
LEGISLATIVE DEPARTMENT					
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	500	0	500	
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	500	0	500	
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	500	0	500	
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	500	0	500	
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	500	0	500	
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	500	0	500	
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	500	0	500	
001-511-00-3150	ELECTION EXPENSE	12,000	0	12,000	
001-511-00-3200	AUDITING & ACCOUNTING	24,000	4,460	28,460	(I)
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	750	0	750	
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	750	0	750	
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	750	0	750	
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	750	0	750	
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	750	0	750	
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	750	0	750	
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	750	0	750	
001-511-00-4100	COMMUNICATIONS - TELEPHONE	8,000	0	8,000	
001-511-00-4900	OTHER CURRENT CHARGES	500	0	500	
001-511-00-5100	OFFICE SUPPLIES	100	0	100	
001-511-00-5200	OPERATING SUPPLIES	100	0	100	
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	200	0	200	
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	200	0	200	
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	200	0	200	
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	200	0	200	
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	200	0	200	
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	200	0	200	
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	200	0	200	

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FY 2019-2020
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RESOLUTION# 20-XX**

ACCOUNT NO.	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BUDGET AMENDMENT RESOLUTION# 20-XX	AMENDED BUDGET	REF#
EXECUTIVE MAYOR					
001-512-00-2310	DENTAL & VISION INSURANCE	500	0	500	
001-512-00-4000	TRAVEL & PER DIEM	1,000	0	1,000	
001-512-00-4100	COMMUNICATIONS - TELEPHONE	1,100	0	1,100	
001-512-00-4900	OTHER CURRENT CHARGES	200	0	200	
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	500	0	500	
FINANCE, ADMIN, & PLANNING					
001-513-00-1200	REGULAR SALARIES & WAGES	309,787	0	309,787	
001-513-00-1220	LONGEVITY PAY	1,825	0	1,825	
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	8,400	0	8,400	
001-513-00-1400	OVERTIME PAY	500	0	500	
001-513-00-2100	FICA/MEDICARE TAXES	24,481	0	24,481	
001-513-00-2200	RETIREMENT CONTRIBUTIONS	38,931	0	38,931	
001-513-00-2300	HEALTH INSURANCE	64,789	0	64,789	
001-513-00-2310	DENTAL & VISION INSURANCE	3,120	0	3,120	
001-513-00-2320	LIFE INSURANCE	1,372	0	1,372	
001-513-00-2330	DISABILITY INSURANCE	4,440	0	4,440	
001-513-00-3100	PROFESSIONAL SERVICES	15,000	0	15,000	
001-513-00-4000	TRAVEL & PER DIEM	1,500	0	1,500	
001-513-00-4600	REPAIRS & MAINTENANCE - GENERAL	1,000	0	1,000	
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	500	0	500	
001-513-00-4700	PRINTING & BINDING	500	0	500	
001-513-00-4710	CODIFICATION EXPENSES	3,500	0	3,500	
001-513-00-4900	OTHER CURRENT CHARGES	2,000	0	2,000	
001-513-00-4910	LEGAL ADVERTISING	2,000	0	2,000	
001-513-00-5200	OPERATING SUPPLIES	500	0	500	
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,000	0	4,000	
001-513-00-6425	EQUIPMENT - CITY HALL	10,000	10,530	20,530	(J)
GENERAL GOVERNMENT					
001-519-00-1530	MERIT/BONUS PAY	10,000	0	10,000	
001-519-00-2100	FICA/MEDICARE TAXES	765	0	765	
001-519-00-3110	LEGAL SERVICES	125,000	0	125,000	
001-519-00-3120	ENGINEERING FEES	60,000	0	60,000	
001-519-00-3130	ANNEXATION FEES	10,000	0	10,000	
001-519-00-3400	CONTRACTUAL SERVICES	64,000	0	64,000	
001-519-00-3405	BUILDING PERMITS	76,000	44,000	120,000	(B)
001-519-00-3410	JANITORIAL SERVICES	3,000	0	3,000	
001-519-00-3415	WEBSITE/SOCIAL MEDIA	25,000	0	25,000	
001-519-00-3440	FIRE PROTECTION	1,506,500	79,839	1,586,339	(K)
001-519-00-4100	COMMUNICATIONS SERVICES	12,000	0	12,000	
001-519-00-4200	FREIGHT & POSTAGE	7,000	0	7,000	
001-519-00-4300	UTILITY/ELECTRIC/WATER	10,000	0	10,000	
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	641,857	0	641,857	
001-519-00-4500	INSURANCE	120,000	0	120,000	
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	5,000	0	5,000	
001-519-00-4700	PRINTING & BINDING	15,000	0	15,000	
001-519-00-4800	SPECIAL EVENTS	10,000	0	10,000	
001-519-00-4900	OTHER CURRENT CHARGES	2,500	0	2,500	
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	3,000	0	3,000	
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOCAL	2,300	0	2,300	
001-519-00-4910	LEGAL ADVERTISING	3,200	0	3,200	
001-519-00-5100	OFFICE SUPPLIES	7,500	0	7,500	
001-519-00-5200	OPERATING SUPPLIES	2,500	0	2,500	
001-519-00-5230	FUEL EXPENSE	500	0	500	
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,100	0	1,100	
001-519-00-6300	CAPITAL IMPROVEMENTS	15,000	-15,000	0	(L)
001-519-00-6491	CITY HALL IMPROVEMENTS	10,000	15,000	25,000	(L)
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,500	0	1,500	
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	35,000	0	35,000	
POLICE					
001-521-00-1200	REGULAR SALARIES & WAGES	1,064,153	0	1,064,153	
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUAR	35,000	0	35,000	

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ACCOUNT NO.	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BUDGET AMENDMENT RESOLUTION# 20-XX	AMENDED BUDGET	REF#
001-521-00-1215	HOLIDAY PAY	20,000	0	20,000	
001-521-00-1220	LONGEVITY PAY	6,225	0	6,225	
001-521-00-1400	OVERTIME PAY	12,000	0	12,000	
001-521-00-1500	INCENTIVE PAY	15,000	0	15,000	
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	0	31,233	31,233	(H)
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	15,000	0	15,000	
001-521-00-1519	HAZARD PAY - COVID19	0	35,700	35,700	(M)
001-521-00-1520	SPECIAL ASSIGNMENT PAY	11,000	0	11,000	
001-521-00-2100	FICA/MEDICARE TAXES	90,146	1,752	91,898	(H)
001-521-00-2200	RETIREMENT CONTRIBUTIONS	184,306	-14,473	169,833	(M)
001-521-00-2300	HEALTH INSURANCE	229,675	-21,227	208,448	(M)
001-521-00-2310	DENTAL & VISION INSURANCE	7,854	0	7,854	
001-521-00-2320	LIFE INSURANCE	5,293	0	5,293	
001-521-00-2330	DISABILITY INSURANCE	18,168	0	18,168	
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	26,000	0	26,000	
001-521-00-3110	LEGAL SERVICES	2,500	0	2,500	
001-521-00-3120	PRE-EMPLOYMENT EXPENSE	1,500	0	1,500	
001-521-00-3410	JANITORIAL SERVICES	1,600	0	1,600	
001-521-00-4000	TRAVEL & PER DIEM	2,000	0	2,000	
001-521-00-4100	COMMUNICATIONS SERVICES	20,000	0	20,000	
001-521-00-4110	DISPATCH SERVICE	73,000	0	73,000	
001-521-00-4200	POSTAGE & FREIGHT	500	0	500	
001-521-00-4300	UTILITY/ELECTRIC/WATER	3,000	0	3,000	
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,000	0	2,000	
001-521-00-4610	REPAIRS AND MAINTENANCE - VEHICLES	25,000	0	25,000	
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	3,000	0	3,000	
001-521-00-4700	PRINTING & BINDING	2,500	0	2,500	
001-521-00-4900	OTHER CURRENT CHARGES	2,000	0	2,000	
001-521-00-4910	LEGAL ADVERTISING	250	0	250	
001-521-00-4920	MARINE EXPENSES	5,000	0	5,000	
001-521-00-5100	OFFICE SUPPLIES	2,500	0	2,500	
001-521-00-5200	OPERATING SUPPLIES	3,000	1,000	4,000	(E)
001-521-00-5205	COMPUTER AND SOFTWARE	1,500	0	1,500	
001-521-00-5210	UNIFORMS	8,000	0	8,000	
001-521-00-5230	FUEL EXPENSE	40,000	0	40,000	
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,000	0	1,000	
001-521-00-5500	TRAINING - POLICE	3,000	0	3,000	
001-521-00-6400	CIP - EQUIPMENT	8,000	-292	7,708	(E)(N)
001-521-00-6415	CIP - EQUIPMENT - RED LIGHT CAMERAS/LPR	100,000	-67,000	33,000	(F)
001-521-00-6417	VEHICLES - LEASE PURCHASE & REG	64,000	48,842	112,842	(G)(N)
001-521-00-8200	COMMUNITY PROMOTIONS	1,000	0	1,000	
	PUBLIC WORKS				
001-541-00-1200	REGULAR SALARIES & WAGES	66,196	0	66,196	
001-541-00-1220	LONGEVITY PAY	975	0	975	
001-541-00-1400	OVERTIME PAY	1,500	0	1,500	
001-541-00-2100	FICA/MEDICARE TAXES	5,253	0	5,253	
001-541-00-2200	RETIREMENT CONTRIBUTIONS	8,800	0	8,800	
001-541-00-2300	HEALTH INSURANCE	15,389	0	15,389	
001-541-00-2310	DENTAL & VISION INSURANCE	719	0	719	
001-541-00-2320	LIFE INSURANCE	338	0	338	
001-541-00-2330	DISABILITY INSURANCE	1,309	0	1,309	
001-541-00-3100	PROFESSIONAL SERVICES	200	0	200	
001-541-00-3140	TEMPORARY LABOR	10,000	0	10,000	
001-541-00-3400	CONTRACTUAL SERVICES	7,500	0	7,500	
001-541-00-3420	LANDSCAPING SERVICES	45,000	0	45,000	
001-541-00-4100	COMMUNICATIONS	2,500	0	2,500	
001-541-00-4300	UTILITY/ELECTRIC/WATER	115,000	0	115,000	
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	10,000	0	10,000	
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	10,000	0	10,000	
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	10,000	0	10,000	
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	5,000	0	5,000	
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	12,000	0	12,000	

ATTACHMENT A
CITY OF BELLE ISLE
FY 2019-2020
BUDGET AMENDMENT #1
RESOLUTION# 20-XX

ACCOUNT NO.	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BUDGET AMENDMENT RESOLUTION# 20-XX	AMENDED BUDGET	REF#
001-541-00-4690	URBAN FORESTRY	60,000	0	60,000	
001-541-00-5200	OPERATING SUPPLIES	5,000	0	5,000	
001-541-00-5210	UNIFORMS	1,500	0	1,500	
001-541-00-5220	PROTECTIVE CLOTHING	1,000	0	1,000	
001-541-00-5230	FUEL EXPENSE	6,000	0	6,000	
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	500	0	500	
001-541-00-5500	TRAINING	500	0	500	
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	37,000	3,380	40,380	(O)
001-541-00-6365	CIP - ELECTRIC POLE HOLIDAY DECORATIONS	15,000	-3,380	11,620	(O)
001-541-00-6380	CIP - PARK IMPROVEMENTS	348,000	-55,960	292,040	(P)
001-541-00-6420	CIP - TRAFFIC CALMING	25,000	0	25,000	
001-541-00-6430	CIP - EQUIPMENT	17,000	0	17,000	
NON-DEPARTMENTAL (TRANSFERS)					
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	52,000	0	52,000	
001-581-00-9110	TRANSFER TO RIGHT OF WAY FUND 302	400,000	-400,000	0	(C)
NON-OPERATING					
001-584-00-5810	TRANSFER OUT	150,000	-150,000	0	(Q)
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	90,000	0	90,000	
001-584-00-7200	BOND DEBT - INTEREST	18,000	0	18,000	
TOTAL EXPENDITURES		\$ 7,011,366	\$ (451,596)	\$ 6,559,770	
RESERVES		\$ 1,311,766	\$ 1,145,804	\$ 2,457,570	
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 8,323,132	\$ 694,208	\$ 9,017,340	

TRANSPORTATION IMPACT FUND 102

CARRYFORWARD FUND BALANCE		\$ 199,731	\$ 4,843	\$ 204,574	(A)
REVENUES					
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATI	3,000	0	3,000	
102-361-100	INTEREST - TRANSPORTATION IMPACT	1,000	0	1,000	
TOTAL REVENUES		\$ 4,000	\$ -	\$ 4,000	
TOTAL ESTIMATED REVENUES & BALANCES		\$ 203,731	\$ 4,843	\$ 208,574	
EXPENDITURES					
102-541-00-6425	ROADWAY IMPROVEMENTS	120,000	0	120,000	
TOTAL EXPENDITURES		\$ 120,000	\$ -	\$ 120,000	
RESERVES		\$ 83,731	\$ 4,843	\$ 88,574	
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 203,731	\$ 4,843	\$ 208,574	

STORMWATER FUND 103

CARRYFORWARD FUND BALANCE		\$ 295,404	\$ (271,277)	\$ 24,127	(A)
REVENUES					
103-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 103	0	142,367	142,367	(R)
103-331-110	FEMA REIMBURSEMENT - STATE - FUND 103	0	-570	-570	(R)
103-343-900	SERVICE CHARGE - STORMWATER	370,000	-26,000	344,000	(S)
103-361-100	INTEREST - STORMWATER	1,000	0	1,000	
TOTAL REVENUES		\$ 371,000	\$ 115,797	\$ 486,797	
TOTAL ESTIMATED REVENUES & BALANCES		\$ 666,404	\$ (155,480)	\$ 510,924	
EXPENDITURES					
103-541-00-1200	REGULAR SALARIES & WAGES	89,860	0	89,860	
103-541-00-2100	FICA/MEDICARE TAXES	6,874	0	6,874	
103-541-00-2200	RETIREMENT CONTRIBUTIONS	11,682	0	11,682	
103-541-00-2300	HEALTH INSURANCE	14,040	0	14,040	
103-541-00-2310	DENTAL & VISION INSURANCE	449	0	449	
103-541-00-2320	LIFE INSURANCE	427	0	427	
103-541-00-2330	DISABILITY INSURANCE	1,256	0	1,256	
103-541-00-3110	LEGAL SERVICES - STORMWATER FUND	0	2,368	2,368	
103-541-00-3120	ENGINEERING FEES	50,000	0	50,000	
103-541-00-3430	NPDES	15,000	0	15,000	
103-541-00-3450	LAKE CONSERVATION	15,000	0	15,000	
103-541-00-4600	REPAIRS & MAINTENANCE	70,000	0	70,000	
103-541-00-4900	OTHER CURRENT CHARGES	1,000	0	1,000	
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	350,000	-175,000	175,000	(T)

ATTACHMENT A
CITY OF BELLE ISLE
FY 2019-2020
BUDGET AMENDMENT #1
RESOLUTION# 20-XX

ACCOUNT NO.	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BUDGET AMENDMENT RESOLUTION# 20-XX	AMENDED BUDGET	REF#
103-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	10,000	0	10,000	
TOTAL EXPENDITURES		\$ 635,588	\$ (172,632)	\$ 462,956	
RESERVES		\$ 30,816	\$ 17,152	\$ 47,968	
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 666,404	\$ (155,480)	\$ 510,924	

LAW ENFORCEMENT EDUCATION FUND 104

CARRYFORWARD FUND BALANCE		\$ 7,347	\$ 8,053	\$ 15,400	(A)
REVENUES					
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	1,500	0	1,500	
104-361-100	INTEREST - EDUCATION FUND	1,000	0	1,000	
TOTAL REVENUES		\$ 2,500	\$ -	\$ 2,500	
TOTAL ESTIMATED REVENUES & BALANCES		\$ 9,847	\$ 8,053	\$ 17,900	
EXPENDITURES					
104-521-00-5500	TRAINING	8,000	0	8,000	
104-541-00-4900	OTHER CURRENT CHARGES	200	0	200	
TOTAL EXPENDITURES		\$ 8,200	\$ -	\$ 8,200	
RESERVES		\$ 1,647	\$ 8,053	\$ 9,700	
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 9,847	\$ 8,053	\$ 17,900	

CHARTER DEBT SERVICE FUND 201

CARRYFORWARD FUND BALANCE		\$ 1,106,848	\$ 72,443	\$ 1,179,291	(A)
REVENUES					
201-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 201	0	2,147	2,147	(X)
201-331-110	FEMA REIMBURSEMENT - STATE - FUND 201	0	-4,105	-4,105	(X)
201-361-100	INTEREST - CHARTER FUND	1,000	0	1,000	
201-362-000	RENT REVENUE	1,029,700	6,940	1,036,640	(Y)
201-381-000	TRANSFERS IN FROM GENERAL FUND 001	150,000	-150,000	0	(Q)
TOTAL REVENUES		\$ 1,180,700	\$ (145,018)	\$ 1,035,682	
TOTAL ESTIMATED REVENUES & BALANCES		\$ 2,287,548	\$ (72,575)	\$ 2,214,973	
EXPENDITURES					
201-569-00-1200	REGULAR SALARIES & WAGES	67,495	0	67,495	
201-569-00-2100	FICA/MEDICARE TAXES	5,163	0	5,163	
201-569-00-2200	RETIREMENT CONTRIBUTIONS	9,668	0	9,668	
201-569-00-2300	HEALTH INSURANCE	8,808	0	8,808	
201-569-00-2310	DENTAL & VISION INSURANCE	360	0	360	
201-569-00-2320	LIFE INSURANCE	321	0	321	
201-569-00-2330	DISABILITY INSURANCE	928	0	928	
201-569-00-3100	CHARTER PROFESSIONAL SERVICES	0	5,500	5,500	(U)
201-569-00-3110	CHARTER LEGAL SERVICES	0	7,716	7,716	(U)
201-569-00-4600	MAINTENANCE - CHARTER SCHOOL	20,000	0	20,000	
201-569-00-6210	CIP - CHARTER ROOF	276,000	0	276,000	
201-569-00-6320	CIP - HVAC REPLACEMENT	22,000	-8,105	13,895	(Z)
201-569-00-6410	CHARTER SCHOOL BUILDING REPAIRS	0	5,739	5,739	(V)
201-569-00-7100	PRINCIPAL	300,000	0	300,000	
201-569-00-7200	INTEREST	527,825	0	527,825	
TOTAL EXPENDITURES		\$ 1,238,568	\$ 10,850	\$ 1,249,418	
RESERVES		\$ 1,048,980	\$ (83,425)	\$ 965,555	
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 2,287,548	\$ (72,575)	\$ 2,214,973	

CAPITAL EQUIPMENT REPLACEMENT FUND 301

CARRYFORWARD FUND BALANCE		\$ 27,000	\$ -	\$ 27,000	
REVENUES					
301-381-000	TRANSFER FROM GENERAL FUND 001	52,000	0	52,000	
301-381-103	TRANSFER FROM STORMWATER FUND 103	10,000	0	10,000	
TOTAL REVENUES		\$ 62,000	\$ -	\$ 62,000	
TOTAL ESTIMATED REVENUES & BALANCES		\$ 89,000	\$ -	\$ 89,000	
EXPENDITURES					
301-521-00-6410	CIP - POLICE COMMUNICATIONS EQUIPMENT	10,000	0	10,000	
TOTAL EXPENDITURES		\$ 10,000	\$ -	\$ 10,000	

**ATTACHMENT A
CITY OF BELLE ISLE
FY 2019-2020
BUDGET AMENDMENT #1
RESOLUTION# 20-XX**

ACCOUNT NO.	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BUDGET AMENDMENT RESOLUTION# 20-XX	AMENDED BUDGET	REF#
RESERVES		\$ 79,000	\$ -	\$ 79,000	
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 89,000	\$ -	\$ 89,000	
RIGHT OF WAY FUND 302					
CARRYFORWARD FUND BALANCE		\$ -	\$ -	\$ -	
REVENUES					
302-381-000	TRANSFER FROM GENERAL FUND 001	484,000	-484,000	0	(C)
TOTAL REVENUES		\$ 484,000	\$ (484,000)	\$ -	
TOTAL ESTIMATED REVENUES & BALANCES		\$ 484,000	\$ (484,000)	\$ -	
EXPENDITURES					
302-541-00-6320	CIP - RESURFACING & CURBING	350,000	-350,000	0	(C)
302-541-00-6330	CIP - SIDEWALKS	50,000	-50,000	0	(C)
TOTAL EXPENDITURES		\$ 400,000	\$ (400,000)	\$ -	
RESERVES		\$ 84,000	\$ (84,000)	\$ -	(C)
TOTAL APPROPRIATED EXPENDITURES & RESERVES		\$ 484,000	\$ (484,000)	\$ -	

REFERENCE:

- (A) Adjust Carryforward Fund Balance to match CAFR FYE 9/30/2019
- (B) Increase Building Permit revenue and expenditure due to increase in activity.
- (C) Eliminate budgeted Franchise Fee-Electricity and eliminate Right of Way Fund.
- (D) Reduce Solid Waste Franchise Fee.
- (E) Record revenue from JAG Grants received and record associated expenditure.
- (F) Reduce revenue and expenditure for Red Light Cameras due to delay in installation and reduced cost.
- (G) Add revenue line for OC Committee of 100 grant received by PD and record expenditure for purchase of PD vehicles.
- (H) Record revenue and expenditure for Off-Duty Detail activity.
 - (I) Increase Auditing & Accounting in Dept 511 due to added cost of single audit for FEMA funding received in FY 1819.
 - (J) Increase budgeted expenditure for equipment in Dept 513 due to actual cost of City Hall Server project.
 - (K) Increase expenditure for Fire Protection due to increased cost from Orange County.
 - (L) Move \$15,000 from Capital Improvement for resurfacing clock face to City Hall Improvements for increased cost of City Hall Generator.
- (M) Add expenditure in Dept 521 for Covid-19 Hazard Pay. Reduce expenditures in Dept 521 for retirement and health ins to offset (expenditures saved from not being fully staffed).
- (N) Transfer unspent funds to vehicles in Dept 521 for purchase of PD vehicles.
- (O) Transfer \$3,380 of unspent funds from holiday decorations - light poles to Nela Bridge repairs due to overage.
- (P) Reduce budgeted expenditures for CIP - Park Improvements due to actual project costs being less than budgeted.
- (Q) Eliminate \$150,000 transfer from General Fund to Charter Fund due to decision to not refund Wallace Field purchase.
- (R) Record FEMA receipts in Stormwater Fund (and recalculation between Federal and State allocation %)
- (S) Reduce Stormwater Service Charge revenue due to decrease in projected revenue collection.
- (T) Reduce CIP-Capital Improvements in Stormwater Fund due to decreased cost for Gene Polk Park and having to delay St. Partin Stormwater Project due to insufficient funds.
- (U) Add expenditures in Charter Fund for Professional Services and Legal Services due to unbudgeted expenses.
- (V) Add expenditure in Charter Fund for Building Repairs due to carryforward project from prior FY for Lower School doors.
- (W) Increase Other Misc Revenue for insurance claim reimb for total loss of PD vehicle / transfer funds to PD vehicle expenditure for replacement.
- (X) Record FEMA receipts in Charter Fund (and recalculation between Federal and State allocation %)
- (Y) Increase Charter Rent Revenue due to increase student count/rent payment
- (Z) Decrease expenditure for HVAC replacement in Charter fund due to actual cost.



city council minutes

MINUTES City Council Special Called Virtual Conference and Budget Advisory Committee Meeting April 30, 2020 - 1:00 pm

The Belle Isle City Council met in a Regular Session on April 30th, 2020, at 1:00 p.m. on a Virtual Webinar zoom.us/j/84092194714.

Present was:

Mayor Nicholas Fouraker
Commissioner Karl Shuck
Commissioner Jim Partin

Absent was:

Commissioner Anthony Carugno
Commissioner Ed Gold
Commissioner Mike Sims
Commissioner Harv Readey
Commissioner Sue Nielsen

Also present were Attorney Ardaman, City Manager Francis, Chief Houston, Finance Manager Tracey Richardson, and City Clerk Yolanda Quiceno.

CALL TO ORDER

Mayor Fouraker called the meeting to order at 6:30 pm.
Mayor Fouraker confirmed that a quorum was not present.
Mayor Fouraker led the Pledge of Allegiance

PRESENTATION OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

Mayor Fouraker welcomed Matthew Lee, CPA from McDirmit Davis.

Mathew Lee, Auditor Supervisor from McDirmit Davis with offices at 934 Magnolia Avenue, presented the Comprehensive Annual Financial Report Year Ended September 30, 2019. Mr. Lee gave an overview of the CAFR highlights for the 2019 Audit as follows,

- Audit Opinion – unmodified
- Single Audit – Schedule of Expenditures of Federal Awards
 - Unmodified opinion and no findings or questioned costs
 - \$1.05m in federal FEMA expenditures
- General Fund balance increased \$898k to \$2.37m.
 - \$312k spent on resurfacing and sidewalks.
 - Collection of Irma reimbursements from FEMA and State totaling \$1.07m
- Stormwater fund decreased \$282k to \$24k
 - \$641k spent on stormwater infrastructure

Mr. Lee stated that overall the City is in good financial condition. The type of spending is healthy and needed. He provided a PowerPoint presentation and spoke on the General Cash Fund, Stormwater Fund, and the Revenues and Expenditures over time.

ADJOURNMENT

There being no further questions from the Council members present, the Mayor adjourned the City Council Special meeting at 1:20 PM and called for the Budget Advisory Committee meeting to follow.

Yolanda Quiceno, CMC, City Clerk

Budget Advisory Committee

Call to order: The meeting was called to order by Chairman Rick Miller at 1:20 PM.

City Clerk confirmed quorum.

Members Present: Rick Miller, Clayton Van Camp, Charlotte Brown, Randy Holihan, Nash Shook, Rick Wilson. Also Present: City Manager Bob Francis, City Clerk Yolanda Quiceno, and Finance Manager Tracey Richardson.

Absent was and Ralph Yarborough.

REVIEW OF COMBINED ANNUAL FINANCIAL REPORT (CAFR)

Chairman Miller opened for Committee discussion on the CAFR.

Member Wilson asked for clarification on the projected funds allocated for Salaries and Wages for the Police Department. He wondered if the amount shown is a final amount spent. Chairman Miller said the amount shown is the amount paid as of April 28, 2020.

Member Van Camp made a statement and said that the General Fund is the 3rd highest in over the trending ten years. Mr. Lee said it has recovered since the 2008 crash and the dip during Hurricane Irma.

Chairman Miller shared his concern with the staff compensated absence. He asked if the City paid absence is capped and have annual limits. Mr. Francis said there are cap limits established in the new Personnel Manual. Finance Manager Richardson said the PTO caps have always been in the personnel manual. The problem is that employees were hitting the max and not able to take their time and losing hours at the end of the year; the PTO carried over was never more than the max. The employees cannot cash-out on an annual basis; however, they can cash-out up to the max when they leave their employment.

Member Van Camp asked for clarification on the Regal Marine asset values. City Manager Francis said some of the lands are under a non-profit foundation and probably designated as such. Finance Manager Richardson stated that the data is received directly from the Orange County Appraisers Office. Mr. Lee said in the prior CAFR reports, there shows a dip in the property values since 2010 and has been going back up since. There may be other factors that contribute to the change, such as selling/transfer of some property. Chairman Miller said it would be wise to confirm to ensure that the City is receiving an accurate amount of taxes.

Member Holihan said after researching the Orange County Property Appraisers website, a couple of entities own the bulk of the Regal land. The Legacy Foundation Legacy Foundation owns the most significant piece owns the most significant portion, and the charitable designation may be the cause for the diminishing property value.

The Committee asked about the investment income. Finance Manager Richardson said the Council has adopted the Investment Policy in October 2019 and may be revisited at this time since we have received a refund from FEMA.

DISCUSSION OF 6-MONTH BUDGET REVIEW

Chairman Miller spoke on the benefit of reviewing historical data and revenue sources during the budget process, especially flattening the curve during the COVID crisis. He requested a 6-month performance sheet and a projected budget report to review for planning before a new budget is approved. Finance Manager Richardson said historically, the budget as presented is currently used for projections along with budget amendments; however, she will follow up with the City Manager on the request.

After further discussion, Chairman Miller called for a formal motion on the request for a 6-month projection report.

Randy Holihan motioned to request staff to prepare and present a 6-month projected performance budget for review before moving forward with the next projected year.

Rick Wilson seconded the motion, which passed unanimously.

DISCUSSION POSSIBLE COVID-19 IMPACTS FOR 2019-20 AND 2020-21 BUDGETS

Chairman Miller asked for a re-sequencing of the agenda items. He asked for Committee consensus to move item f up on the agenda for discussion. Consensus approved unanimously.

Chairman Miller asked for an update on the potential COVID19 impacts to the City. He stated if the City can take action now on the possible effects, it may lessen the shortfalls in the next planning year. He provided a copy of an ICMA report and discussed some of the highlighted points.

Finance Manager Richardson said she has been following the discussions from other Cities. There is no clear picture of what the impacts will be; however, there may be a potential impact on the local, gas, and ½ cent tax.

City Manager Francis said due to the unexpected impacts to anticipated resources he reported that some upcoming City projects might be postponed such as

- Road resurfacing and Sidewalk repair - The City has installed a new program to assist with the paving assessments and found that the roads scheduled for this year can be postponed to the coming year.
- Contract and replace the entire deck on Swann Beach. The City staff can install a few picnic benches for less.
- Hold on the purchase of additional Christmas decorations for City beautification.
- Re-facing of the Hoffner clock. He said he would like to move the money allocated for the clock re-facing to City Hall and purchase a generator before hurricane season starts.
- Council moved not to reimburse the CCA maintenance fund for Wallace Field for \$150,000.

City Manager Francis said he is worried about cutting the Stormwater Fund because recently, the City had another pipe collapse. He and the staff worked on the Stormwater CIP and will have for Committee review at a later date. At some point in time, the City may have to look at an increase in the non-ad Valorem tax.

The City continues to negotiate with the Bank of America (BOA) and the relocation of the ATM. He reported that CCA has stated that they do not want to use the BOA property and continue to work towards refinancing the school expansion. Discussion ensued on the future use of the BOA property. Chairman Miller asked if the City will be responsible for any of the potential costs of the school expansion. City Manager Francis said no. According to the lease, the City is only responsible for the building envelope and the HVAC. Mr. Francis noted, if the City refinances the bond, a new lease will need to be restructured, and the old contract will expire.

Chairman Miller suggested staff review the ICMA report and provide staff recommendations on a severe to moderate forecast going into the New Year along with the request for a 6-month projection report.

DISCUSSION ON BUDGET AMENDMENTS

Finance Manager Richardson gave an overview of the budget amendments for FY2019-2020 as follows,

- A. Adjust Carry forward Fund Balance to match CAFR FYE 9/30/2019
- B. Increase Building Permit revenue and expenditure due to increased inactivity.
- C. Eliminate budgeted Franchise Fee-Electricity and eliminate the Right of Way Fund.
- D. Reduce Solid Waste Franchise Fee.
- E. Record revenue from JAG Grants received and record associated expenditure.
- F. Reduce revenue and expenditure for Red Light Cameras due to delay in installation and reduced cost.
- G. Add revenue line for OC Committee of 100 grant received by PD and record expenditure for the purchase of PD vehicles.
- H. Record revenue and expenditure for Off-Duty Detail activity.

Question,

Item C – Did the Council approve the recommendation to rescind the utility tax and replace it with a 3% franchise fee cost mutual to the residents? City Manager Francis said he would need to do some basic research to see if the utility tax can be eliminated.

- I. Increase Auditing & Accounting in Dept 511 due to the added cost of a single audit for FEMA funding received in FY 1819.
- J. Increase budgeted expenditure for equipment in Dept 513 due to the actual cost of the City Hall Server project.

Question,

Item J – Committee discussed the cost for the updated Server and the use of the cloud for offsite storage. City Manager Francis read the quote as follows, Installation & Setup-\$10,230; Software license - \$6,000; Sonic Wall - \$250; APAC Pro - \$150; Cloud Backup \$50 and New PCS \$3,000

- K. Increase expenditure for Fire Protection due to increased cost from Orange County.
- L. Move \$15,000 from Capital Improvement for resurfacing clock face to City Hall Improvements for the increased cost of City Hall Generator.
- M. Add expenditure in Dept 521 for Covid-19 Hazard Pay. Reduce expenses in Dept 521 for retirement and health ins to offset expenditures saved from not being fully staffed).

Discussions.

Red Light Cameras – Revenue will start generating revenue at the end of June. He reported that the City could place red light cameras at the intersection of Conway and Hoffner. The expense cost offsets the expense because a city employee will be reviewing the footage. Chairman Miller said he believes the review will require a law enforcement person. City Manager Francis said he would research further for verification. Discussion ensued on the review process and the benefit of the program. Mr. Miller said he would like to see staff manage expense and revenue cost line items to ensure the benefits.

FEMA/COVID Expenses - Chief Houston is tracking the expenses related to COVID. At this time, the only costs allowed Category B-Emergency Procedures. We received word that the City of allocated up to \$150,000 for COVID expenses.

- N. Transfer unspent funds to vehicles in Dept 521 for the purchase of PD vehicles.
- O. Transfer \$3,380 of unspent funds from holiday decorations - light poles to Nela Bridge repairs due to overage.
- P. Reduce budgeted expenditures for CIP - Park Improvements due to actual project costs being less than estimated.
- Q. Eliminate \$150,000 transfer from General Fund to Charter Fund due to the decision not to refund Wallace Field purchase.
- R. Record FEMA receipts in Stormwater Fund (and recalculation between Federal and State allocation %)
- S. Reduce Stormwater Service Charge revenue due to a decrease in projected revenue collection.
- T. Reduce CIP-Capital Improvements in Stormwater Fund due to decreased cost for Gene Polk Park and having to delay St. Partin Stormwater Project due to insufficient funds.

Update.

St. Partin Project – City Manager Francis gave a brief update of the St Partin Stormwater Project and gave three scenarios for completion.

- U. Add expenditures in the Charter Fund for Professional Services and Legal Services due to unbudgeted expenses.
- V. Add expenditure in Charter Fund for Building Repairs due to carry a forward project from prior FY for Lower School doors.
- W. Increase Other Misc Revenue for insurance claim reimburs for a total loss of PD vehicle/transfer funds to PD vehicle expenditure for replacement.
- X. Record FEMA receipts in Charter Fund (and recalculation between Federal and State allocation %)
- Y. Increase Charter Rent Revenue due to increasing student count/rent payment
- Z. Decrease expenditure for HVAC replacement in the Charter fund due to actual cost.

There being no further discussion, Chairman Miller called for a motion to recommend the budget amendments to City Council.

Nash Shook motioned to recommend the budget amendments as discussed to City Council.

Rick Wilson seconded the motion, which passed unanimously.

BUDGET SCHEDULE FOR 2020-21

City Manager Francis said a budget calendar is typically submitted to City Council to show the required dates of reporting for the ensuing year and milestones. He asked if the Budget Committee can make the meeting dates listed.

Chairman Miller asked if the staff can add a mid-year report as part of the budget reporting process with projections as a baseline report before the first budget meeting. City Manager Francis said mid-June might be a possible date for review.

The next meeting date/time is May 14, 2020, at 3:00 PM.

There being no further business, the meeting adjourned at 2:51 PM.