

BUDGET SUMMARY

City of Lake Helen, Florida Fiscal Year 2018-2019

**THE ADOPTED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE HELEN ARE 11.1%
MORE THAN THE CURRENT YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund		7.3000				
		GENERAL	ENTERPRISE	STORMWATER	TOTAL ALL FUNDS	
ESTIMATED REVENUES:		FUND	FUND	FUND		
Taxes:	Millage per \$1000					
Ad Valorem Taxes (95%)	7.3000	669,495				669,495
Taxes - Other		778,060				778,060
Charges for Services		320,550	773,277	55,837		1,149,664
Intergovernmental Revenue		256,991		-		256,991
Fines & Forfeitures		22,654		-		22,654
Misc. Revenue		56,801		-		56,801
Licenses & Permits		250,662		-		250,662
Total Sources		\$ 2,355,213	\$ 773,277	\$ 55,837		\$ 3,184,327
Transfers/Grants		327,226	-	264,000		591,226
Fund Balances		42,064	(14,697)			27,367
TOTAL REVENUES, TRANSFERS & BALANCES		\$ 2,724,503	758,580	\$ 319,837		\$ 3,802,920
EXPENDITURES:						
General Government		1,105,862				1,105,862
Public Safety		490,799				490,799
Fire Safety		436,942	-	-		436,942
Physical		-	623,295	300,455		923,750
Transportation		318,827				318,827
Cultural/Recreation		372,073				372,073
Debt Service			135,285			135,285
Total Expenditures		\$ 2,724,503	\$ 758,580	\$ 300,455		\$ 3,783,538
Reserve		-	-	19,382		19,382
						-
TOTAL APPROPRIATED EXPENDITURES		\$ 2,724,503	\$ 758,580	\$ 319,837		\$ 3,802,920
TRANSFERS, RESERVES & BALANCES						

The tentative, adopted, and /or final budgets are on file in the City of Lake Helen Administrative Office as a public record.

City of Lake Helen
General Fund Budget Detail - Revenue
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1003430 · Ad Valorem Taxes-GF	600,368	642,296	669,495
1003100 · Delinquent Ad Valorem Taxes-GF	8,052	1,552	30,184
1003110 · First Local Option Fuel Tax-GF	37,427	35,957	38,000
1003115 · Local Business Tax-GF	2,315	2,760	2,364
1003450 · County Bus. Tax-GF	2,747	2,468	2,747
1003500 · Second Local Option Tax-GF	27,973	26,722	26,000
1003505 · Casualty Insur Premium Tax-GF	21,127	19,581	21,570
1003545 · Utility Tax Duke Energy-GF	181,189	180,000	182,000
1003600 · Utility Service Tax Propane-GF	6,104	6,812	6,228
1003607 · Fire Assessment Revenue-GF	223,054	354,000	394,023
1003625 · Communications Service Tax-GF	72,559	76,800	74,944
Taxes	\$ 1,182,915	\$ 1,348,948	\$ 1,447,555
1003120 · Bldg Permit Application-GF	9,197	16,000	12,000
1003125 · Bldg Permit - Plumbing-GF	173	-	-
1003130 · Bldg Permit Valuation-GF	24,502	16,000	30,630
1003135 · Bldg Permit - Roof-GF	399	-	-
1003140 · Bldg Permit - Electrical-GF	613	-	-
1003145 · Bldg Permit-Mechanical-GF	265	-	-
1003150 · Bldg Permit-Misc-GF	168	-	-
1003155 · Tree Permits-GF	215	105	200
1003165 · Plan Review-GF	21,163	16,653	25,000
1003315 · Yard Sale Permits-GF	90	50	50
1003345 · Impact Fees Residential TRANSP	2,200	2,300	3,850
1003360 · Franchise Fee Solid Waste-GF	32,996	34,343	32,996
1003425 · Reinspection Fee-GF	348	952	348
1003440 · Impact Fees Residential Culture	400	900	1,400
1003585 · Impact Fees Residential Other-G	800	900	1,400
1003605 · Impact Fees Residential Public	800	900	1,400
1003680 · Alarm Permits-GF	300	160	150
1003685 · Sign Permits-GF	325	1,700	325
1003690 · FranchiseFee Duke Energy-GF	136,810	145,344	140,913
Licenses & Permits	\$ 231,764	\$ 236,307	\$ 250,662

City of Lake Helen
General Fund Budget Detail - Revenue
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1003350 · Mobile Home Licenses-GF	6,820	5,804	5,800
1003395 · Alcoholic Beverage License-GF	979	783	979
1003405 · Sales Tax Revenue-GF	147,498	137,000	150,000
1003410 · Municipal Fuel Tax Revenue-GF	1,175	1,055	1,175
1003575 · State Revenue Sharing-GF	105,414	97,487	99,037
1003610 · Grants Other Local ECHO-GF	-	-	147,226
1003175 · GrantsFromOtherGov-CDBG-GF	-	240,000	100,000
1003177 · GrantsFromOtherGov-FEMA-GF	272,577	-	80,000
Intergovernmental Revenue	\$ 261,886	\$ 482,129	\$ 584,217
1003010 · Golf Cart Registration-GF	400	575	575
1003225 · Miscellaneous-GF	28,227	27,128	40,000
1003230 · Rent Fees-Equestrian Stalls-GF	450	500	500
1003240 · Util from Equestrian Ctr-GF	299	454	264
1003250 · Rent Fees-Shuffleboard Court-GF	100	300	300
1003255 · Rental Fees-Melissa Park-GF	1,050	1,000	500
1003480 · Garbage Solid Waste Revenue-GF	253,424	254,615	254,000
1003490 · Rental Fees Hopkins Hall-GF	3,500	2,870	3,500
1003160 · Development Review-GF	1,200	1,600	5,500
1003645 · Photocopies-GF	81	79	81
1003650 · Candidate Filing Fee-GF	429	222	325
1003655 · Notary Service-GF	-	5	5
9003680 · Rent Revenue-CA	11,940	15,000	15,000
Charges for Services	\$ 305,778	\$ 304,348	\$ 320,550

City of Lake Helen
General Fund Budget Detail - Revenue
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1003195 · Police Education - Criminal-GF	56	40	56
1003375 · Investigative Costs-GF	3,333	1,500	3,333
1003385 · Traffic Fines-GF	24,496	15,000	19,000
1003560 · Fines and Forfeitures-GF	-	-	-
1003455 · Animal Control Fees-GF	65	35	65
1003565 · Police Education Traffic-GF	1,930	-	-
1003570 · Local Ordinance Fines-GF	200	39	200
Fines & Forfeitures	\$ 30,080	\$ 16,614	\$ 22,654

City of Lake Helen
General Fund Budget Detail - Revenue
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1003180 · Bldg Surcharge-GF	257	309	257
1003205 · SBA LGIP Interest-GF	8,286	4,122	8,400
1003210 · Cemetery Lots-GF	550	1,100	550
1003275 · July 4th Vendors-GF	-	420	400
1003280 · Cleaning Fee Revenue-GF	250	904	875
1003285 · July 4th Activities-GF	-	10,000	-
1003290 · Market in the Park-GF	9,381	7,500	10,319
1003298 · Donations-Police GF	-	500	-
1003310 · Special Events-GF	-	-	25,000
1003665 · Other Income Police Dept-GF	205	5,844	1,000
2003275 · Donations-DO	26,104	4,632	10,000
2003400 · Donations - July 4th-DO	-	500	-
Misc. Revenue	\$ 45,033	\$ 35,831	\$ 56,801
1002930 · FUND BALANCE-GF	-	28,492	42,064
Revenue	\$ 2,330,033	\$ 2,452,669	\$ 2,724,503

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1115010 · Exec Salaries-LE	\$ 23,981	\$ 25,957	\$ 20,873
1115070 · FICA Taxes-LE	1,834	1,871	\$ 1,595
1115080 · Retirement Contributions-LE	1,486	1,839	\$ 1,367
1115100 · Workers' Comp-LE	-	28	32
Personal Services	27,302	29,695	23,867
1115170 · Travel & Perdiem-LE	285	3,000	6,000
1115200 · Postage & Freight-LE	-	-	200
1115270 · Printing-LE	-	500	500
1115280 · Advertising-LE	-	3,605	5,000
1115290 · Other Current Charges-LE	908	9,200	4,625
1115360 · Operating Supplies-LE	-	-	200
1115400 · Dues & Subscriptions-LE	2,170	3,090	3,500
Operating Expenditures	3,363	19,395	20,025
LEGISLATIVE	\$ 30,665	\$ 49,090	\$ 43,892

**City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2019**

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1125020 · Regular Salaries-EX	69,800	71,140	61,208
1125070 · FICA Taxes-EX	5,290	5,442	4,676
1125080 · Retirement Contributions-EX	15,167	15,487	14,727
1125090 · Life & Health Insur-EX	5,367	8,147	7,115
1125100 · Workers' Comp-EX	-	873	916
Personal Services	95,624	101,089	88,642
1125170 · Travel & Perdiem-EX	1,616	6,000	2,049
1125190 · Communications-EX	-	865	-
1125290 · Other Current Charges-EX	250	53	250
1125350 · Office Supplies-EX	-	699	714
1125400 · Dues & Subscriptions-EX	-	2,300	3,000
Operating Expenditures	1,866	9,917	6,013
EXECUTIVE	\$ 97,490	\$ 111,006	\$ 94,655

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1135020 · Regular Salaries-AD	51,235	44,142	44,648
1135030 · Overtime-AD	-	-	-
1135070 · FICA Taxes-AD	3,895	3,377	3,411
1135080 · Retirement Contributions-AD	3,880	3,319	3,688
1135090 · Life & Health Insur-AD	4,262	2,903	7,534
1135100 · Workers' Comp-AD	-	41	42
Personal Services	63,272	53,782	59,323
1135140 · Accounting-AD	9,300	17,500	10,600
1135170 · Travel & Perdiem-AD	2,516	2,500	2,500
1135290 · Other Current Charges-AD	8,972	-	8,972
1135400 · Dues & Subscriptions-AD	80	625	500
Operating Expenditures	20,868	20,625	22,572
1135480 · Cap Outlay-Equip-AD	-	-	26,400
FINANCIAL AND ADMINISTRAT	\$ 84,141	\$ 74,407	\$ 108,295

**City of Lake Helen
 General Fund Budget Detail - Expenditures
 For the Fiscal Year Ending September 30, 2019**

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1145130 · Professional Services-LG	60,150	51,731	65,750
LEGAL COUNSEL	\$ 60,150	\$ 51,731	\$ 65,750

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1195020 · Regular Salaries-GG	77,235	81,198	107,116
1195030 · Overtime-GG	-	789	-
1195070 · FICA Taxes-GG	5,773	6,212	8,183
1195080 · Retirement Contributions-GG	6,037	6,106	16,957
1195090 · Life & Health Insur-GG	16,075	15,979	15,068
1195100 · Workers' Comp-GG	-	97	100
Personal Services	105,119	110,381	147,424
1195130 · Professional Services-GG	79,664	74,162	45,011
1195150 · Contracted Services-GG	294,113	56,914	167,641
1195160 · Contracted Services (Fire)-GG	220,000	354,000	436,942
1195170 · Travel & Perdiem-GG	7,911	3,000	3,000
1195190 · Communications-GG	6,497	6,108	6,500
1195200 · Postage & Freight-GG	1,423	2,951	1,452
1195210 · Utilities-GG	7,647	6,695	7,807
1195212 · Utilities-Water-GG	627	512	523
1345210 · Utilities-SW	256,419	220,094	233,108
1195220 · Rents & Leases-GG	2,104	4,420	2,148
1195230 · Insurance-GG	55,262	57,169	77,000
1195250 · Bldg Maint-GG	3,538	2,059	5,000
1195260 · Equip Maint-GG	543	963	1,200
1195270 · Printing-GG	865	1,206	1,200
1195280 · Advertising-GG	4,462	3,398	5,000
1195290 · Other Current Charges-GG	10,056	10,514	20,000
1195350 · Office Supplies-GG	6,076	10,180	6,203
1195360 · Operating Supplies-GG	12,375	25,056	12,635
1195400 · Dues & Subscriptions-GG	6,757	2,500	2,500
1195370 · Operating Supplies-Fuel-GG	9,177	-	9,369
1195300 · Contingency-GG	-	54,000	38,549
Operating Expenditures	985,517	895,901	1,082,788
OTHER GENERAL GOVERNMENTAL	\$ 1,090,636	\$ 1,006,282	\$ 1,230,212

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1215020 · Regular Salaries-PD	276,127	248,656	298,708
1215030 · Overtime-PD	-	15,800	15,800
1215040 · Reserve Pay-PD	-	-	-
1215070 · FICA Taxes-PD	21,233	191	23,890
1215080 · Retirement Contributions-PD	36,238	186	12,430
1215090 · Life & Health Insur-PD	35,646	67,094	50,226
1215100 · Workers' Comp-PD	-	4,744	4,887
1215130 · Professional Services-PD	640	-	653
Personal Services	369,883	336,671	406,594
1215150 · Contracted Services-PD	6,032	11,448	6,032
1215170 · Travel & Perdiem-PD	-	2,500	2,500
1215190 · Communications-PD	5,431	4,161	5,545
1215200 · Postage & Freight-PD	348	429	355
1215210 · Utilities-PD	-	1,236	1,262
1215212 · Utilities-Water-PD	314	256	261
1215220 · Rents & Leases-PD	472	1,858	1,897
1215230 · Insurance-PD	807	-	-
1215250 · Bldg Maint-PD	64	1,608	1,642
1215260 · Equip Maint-PD	6,852	12,404	12,665
1215290 · Other Current Charges-PD	505	9,295	9,490
1215350 · Office Supplies-PD	1,117	1,489	1,520
1215360 · Operating Supplies-PD	3,702	18,247	18,247
1215370 · Operating Supplies-Fuel-PD	11,806	17,860	18,235
1215400 · Dues & Subscriptions-PD	150	715	730
1215410 · Training-PD	-	3,746	3,824
Operating Expenditures	407,482	423,923	490,799
1215480 · Cap Outlay-Equip-PD	-	9,000	-
LAW ENFORCEMENT	\$ 407,482	\$ 432,923	\$ 490,799

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1415020 · Regular Salaries-SR	54,299	52,914	56,561
1415030 · Overtime-SR	-	2,000	-
1415070 · FICA Taxes-SR	4,147	4,201	4,321
1415080 · Retirement Contributions-SR	4,112	4,130	4,672
1415090 · Life & Health Insur-SR	9,635	15,336	13,394
1415100 · Workers' Comp-SR	-	2,103	2,166
Personal Services	72,192	80,684	81,114
1415130 · Professional Services-SR	12,134	-	12,388
1415150 · Contracted Services-SR	62,985	63,614	33,900
1415190 · Communications-SR	1,101	1,474	1,124
1415210 · Utilities-SR	38,203	36,218	39,005
1415212 · Utilities-Water-SR	2,010	967	1,690
1415220 · Rents & Leases-SR	-	1,495	1,495
1415250 · Bldg Maint-SR	440	4,635	2,500
1415260 · Equip Maint-SR	3,061	11,200	17,200
1415290 · Other Current Charges-SR	3	113	100
1415360 · Operating Supplies-SR	7,532	7,402	7,690
1415370 · Operating Supplies-Fuel-SR	2,317	3,546	3,621
1415390 · Road Materials & Supplies-SR	-	10,000	10,000
Operating Expenditures	129,786	140,664	130,713
1415460 · Cap Outlay-Infrastructure-SR	138,338	129,933	107,000
ROAD AND STREET FACILITIES	\$ 340,316	\$ 351,281	\$ 318,827

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
1725020 · Regular Salaries-PR	25,513	23,212	25,968
1725030 · Overtime-PR	-	2,000	2,000
1725070 · FICA Taxes-PR	1,952	1,929	2,290
1725080 · Retirement Contributions-PR	1,932	1,896	2,145
1725090 · Life & Health Insur-PR	4,818	7,668	6,697
1725100 · Workers' Comp-PR	-	1,303	1,342
Personal Services	34,215	38,008	40,442
1725130 · Professional Services-PR	-	79	100
1725150 · Contracted Services-PR	20,007	18,000	7,845
1725190 · Communications-PR	1,540	1,913	1,573
1725210 · Utilities-PR	12,367	14,729	15,039
1725212 · Utilities-Water-PR	9,593	11,775	8,092
1725220 · Rents & Leases-PR	7,804	12,120	7,968
1725250 · Bldg Maint-PR	15,989	9,605	14,000
1725260 · Equip Maint-PR	11,143	9,257	15,500
1725280 · Advertising-PR	-	121	-
1725310 · July 4th Exp-PR	7,500	7,500	7,500
1725360 · Operating Supplies-PR	15,573	19,328	15,900
1725370 · Operating Supplies-Fuel-PR	2,105	2,642	2,149
1725630 · Miscellaneous-PR	980	1,737	1,000
2725290 · Other Current Charges-PR	1,628	2,106	2,150
2725300 · Turkey Shoot-PR	-	-	-
2725301 · Special Events-PR	-	-	35,000
1725480 · Cap Outlay-Equip-PR	-	226,800	185,815
Operating Expenditures	106,228	337,712	319,631
PARKS AND RECREATION	\$ 140,444	\$ 375,720	\$ 360,073

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
9755250 · Bldg Maint-CA	49,867	12,000	12,000
CAFE	\$ 69,543	\$ 12,000	\$ 12,000
Total Expenditure	<u><u>2,330,033</u></u>	<u><u>2,466,736</u></u>	<u><u>2,724,503</u></u>

City of Lake Helen
Enterprise Fund Budget Detail
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
8003620 · Water Sales-UT	\$ 653,154	\$ 631,000	\$ 740,599
8003455 · Water Meter Installation-UT	-	\$ 5,250	7,750
8003460 · Com Water Meter Install-UT	-	\$ -	-
8003465 · Post Delinquent Payment Fee-UT	2,151	\$ 5,275	6,100
8003470 · Service Connection Charge-UT	200	200	200
8003475 · Bad Check Charge-UT	-	-	-
8003480 · Late Fees-UT	2,051	12,880	6,000
8003595 · Impact Fees Residential Physical	1,000	-	12,000
8003630 · Miscellaneous-UT	-	3,701	628
8003265 · Disposal of Fixed Assets-UT	-	-	-
Use of fund balance	-	159,970	(14,697)
Revenue	658,556	818,276	758,580

City of Lake Helen
Enterprise Fund Budget Detail
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
8315020 · Regular Salaries-UT	143,392	159,101	161,881
8315030 · Overtime-UT	-	1,000	3,600
8315050 · Annual Leave-UT	11,474	-	-
8315060 · Personal Time Off-UT	1,950	-	-
8315070 · FICA Taxes-UT	11,892	12,248	12,749
8315080 · Retirement Contributions-UT	13,670	13,829	15,078
8315090 · Life & Health Insur-UT	19,678	23,004	27,624
8315100 · Workers' Comp-UT	-	3,087	3,086
Personnel Services	202,056	212,269	224,018

City of Lake Helen
Enterprise Fund Budget Detail
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
8315150 · Contracted Services-UT	72,274	18,927	66,625
8315120 · OPEB Benefits-UT	6,854	-	-
8315140 · Accounting-UT	11,300	7,500	7,500
8315142 · Bad Debt Expense-UT	2,091	2,723	2,700
8315170 · Travel & Perdiem-UT	-	2,600	2,600
8315190 · Communications-UT	6,067	6,018	6,194
8315200 · Postage & Freight-UT	695	2,354	723
8315210 · Utilities-UT	14,407	27,560	28,139
8315212 · Utilities-Water-UT	1,897	1,642	1,677
8315220 · Rents & Leases-UT	-	1,526	1,558
8315230 · Insurance-UT	23,677	24,489	25,004
8315250 · Bldg Maint-UT	6,412	6,000	15,000
8315260 · Equip Maint-UT	20,536	17,000	17,000
8315270 · Printing-UT	-	578	590
8315290 · Other Current Charges-UT	48,170	16,183	16,523
8315350 · Office Supplies-UT	1,484	564	1,484
8315360 · Operating Supplies-UT	37,547	36,463	38,336
8315365 · Operating Supplies-Chemicals-UT	14,459	23,690	24,187
8315370 · Operating Supplies-Fuel-UT	7,639	3,351	7,799
8315400 · Dues & Subscriptions-UT	406	1,598	1,632
8315430 · Depreciation-UT	81,406	81,283	81,406
Operating Expenses	357,322	282,049	346,677
Total Expense from Personal Services and Operations	559,378	494,318	570,695
8315480 · Cap Outlay-Equip-UT	-	193,295	52,600
8315530 · Debt Svc-Interest-UT	135,285	135,285	135,285
Addition in fund balance	79,957	-	-
Total Expense	774,620	822,898	758,580

City of Lake Helen
Stormwater Fund Budget Detail
For the Fiscal Year Ending September 30, 2019

Description	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19
3003515 · Stormwater Management Revenue-S	\$ 46,055	\$ 46,126	\$ 54,877
3003190 · Stormwater Permit-ST	720	600	\$ 960
State Grant - Stormwater	-	-	\$ 264,000
Revenue	46,775	46,726	319,837
3385020 · Regular Salaries-FC	19,952	20,031	20,632
3385030 · Overtime-FC	-	540	-
3385070 · FICA Taxes-FC	1,525	1,532	1,653
3385080 · Retirement Contributions-FC	1,511	1,506	1,704
3385090 · Life & Health Insur-FC	3,613	5,751	5,023
3385100 · Workers' Comp-FC	-	852	877
Personnel Services	26,601	30,212	29,889
3385140 · Accounting-FC	4,400	-	2,100
3385150 · Contracted Services-FC	-	1,804	1,842
3385260 · Equip Maint-FC	-	1,818	1,856
3385360 · Operating Supplies-FC	-	902	768
Operating Expenses	4,400	4,524	6,566
Subtotal	<u>31,001</u>	<u>34,736</u>	<u>36,455</u>
Capital Outlay	-	97,725	264,000
Addition (Decrease) in fund balance	<u>15,054</u>	<u>-</u>	<u>18,741</u>
Total Expense	<u>\$ 46,055</u>	<u>\$ 132,461</u>	<u>\$ 319,196</u>