

BUDGET SUMMARY

City of Lake Helen, Florida Fiscal Year 2021-2022

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE HELEN ARE 12.36%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund

6.8500

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes:	Millage per \$1000			
Ad Valorem Taxes	6.8500	\$ 850,000	\$ -	\$ -
Other Taxes	563,000	-	-	563,000
Licenses, Permits, and Fees	818,500	27,000	20,000	865,500
Intergovernmental	179,000	658,131	-	837,131
Charges for Services	298,500	60,000	889,000	1,247,500
Fines and Forfeitures	9,000	-	-	9,000
Miscellaneous	52,000	-	-	52,000
TOTAL SOURCES	2,770,000	745,131	909,000	4,424,131
Fund Balances/Reserves/Net Assets	90,000	56,869	-	146,869
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 2,860,000	\$ 802,000	\$ 909,000	\$ 4,571,000
EXPENDITURES				
General Government	\$ 791,000	\$ -	\$ -	\$ 791,000
Public Safety - Police	609,000	-	-	609,000
Public Safety - Fire	439,000	-	-	439,000
Physical Environment	314,000	48,000	753,000	1,115,000
Transportation	285,000	-	-	285,000
Cultural/Recreation	189,000	-	-	189,000
Capital Projects	201,000	754,000	20,000	975,000
Debt Service	32,000	-	136,000	168,000
TOTAL EXPENDITURES	2,860,000	802,000	909,000	4,571,000
Fund Balances/Reserves/Net Assets	-	-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 2,860,000	\$ 802,000	\$ 909,000	\$ 4,571,000

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, Florida
 2022 Budget Summary
 All Funds

	001	110	140	410	411	
	General Fund	Stormwater	Impact Fees	Utility	Utility Impact Fees	Total
Revenues						
Taxes - Ad Valorem	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000
Taxes - Other	563,000	-	-	-	-	563,000
Licenses, Permits, and Fees	818,500	2,000	25,000	-	20,000	865,500
Intergovernmental	179,000	658,131	-	-	-	837,131
Charges for Services	298,500	60,000	-	889,000	-	1,247,500
Fines and Forfeitures	9,000	-	-	-	-	9,000
Miscellaneous	52,000	-	-	-	-	52,000
Total Revenues	2,770,000	720,131	25,000	889,000	20,000	4,424,131
Use of Reserves	90,000	56,869	-	-	-	146,869
Total Revenues & Sources	\$ 2,860,000	\$ 777,000	\$ 25,000	\$ 889,000	\$ 20,000	\$ 4,571,000
Expenditures						
General Government	\$ 791,000	\$ -	\$ -	\$ -	\$ -	\$ 791,000
Public Safety - Police	609,000	-	-	-	-	609,000
Public Safety - Fire	439,000	-	-	-	-	439,000
Physical Environment	314,000	48,000	-	753,000	-	1,115,000
Transportation	285,000	-	-	-	-	285,000
Cultural/Recreation	189,000	-	-	-	-	189,000
Capital Projects	201,000	729,000	25,000	-	20,000	975,000
Debt Service	32,000	-	-	136,000	-	168,000
Total Expenditures	2,860,000	777,000	25,000	889,000	20,000	4,571,000
Contribution to Reserves	-	-	-	-	-	-
Total Expenditures & Uses	\$ 2,860,000	\$ 777,000	\$ 25,000	\$ 889,000	\$ 20,000	\$ 4,571,000

City of Lake Helen, Florida
 2022 Budget Summary
 Total Budget - Comparative

City-Wide Budget	2022 Proposed Budget	2021 Adopted Budget	2020 Actual	2020 Adopted Budget	2019 Actual
Revenues					
Taxes - Ad Valorem	\$ 850,000	\$ 770,747	\$ 696,132	\$ 692,600	\$ 631,572
Taxes - Other	563,000	491,167	555,420	501,500	545,881
Licenses, Permits, and Fees	865,500	849,965	841,370	865,661	803,534
Intergovernmental	837,131	475,850	264,048	465,287	335,429
Charges for Services	1,247,500	1,203,673	1,136,323	1,121,989	1,073,662
Fines and Forfeitures	9,000	9,450	7,620	13,760	10,145
Miscellaneous	52,000	120,250	121,476	72,200	280,740
Total Revenues	4,424,131	3,921,102	3,622,389	3,732,997	3,680,963
Use of Reserves	146,869	147,000	-	12,000	-
Total Revenues & Sources	\$ 4,571,000	\$ 4,068,102	\$ 3,622,389	\$ 3,744,997	\$ 3,680,963
Expenditures					
General Government	\$ 791,000	\$ 743,533	\$ 674,108	\$ 704,378	\$ 635,945
Public Safety - Police	609,000	554,200	526,405	547,748	456,070
Public Safety - Fire	439,000	421,028	427,562	423,740	398,607
Physical Environment	1,115,000	1,098,716	992,872	930,279	842,494
Transportation	285,000	296,919	315,895	309,899	247,386
Cultural/Recreation	189,000	186,675	249,792	194,172	218,420
Capital Projects	975,000	631,096	199,533	498,846	318,612
Debt Service	168,000	135,935	134,184	135,935	133,455
Total Expenditures	4,571,000	4,068,102	3,520,351	3,744,997	3,250,989
Contribution to Reserves	-	-	102,038	-	429,974
Total Expenditures & Uses	\$ 4,571,000	\$ 4,068,102	\$ 3,622,389	\$ 3,744,997	\$ 3,680,963

City of Lake Helen, Florida
 2022 Budget Summary
 001 - General Fund

001 - GENERAL FUND	2022 Proposed Budget	2021 Adopted Budget	2020 Actual	2020 Adopted Budget	2019 Actual
Revenues					
Taxes - Ad Valorem	\$ 850,000	\$ 770,747	\$ 696,132	\$ 692,600	\$ 654,659
Taxes - Other	563,000	491,167	555,420	501,500	545,881
Licenses, Permits, and Fees	818,500	833,165	806,250	838,861	792,894
Intergovernmental	179,000	181,014	264,048	170,450	335,429
Charges for Services	298,500	287,928	276,226	279,663	259,078
Fines and Forfeitures	9,000	9,450	7,620	13,760	10,145
Miscellaneous	52,000	120,250	121,476	72,200	280,740
Total Revenues	2,770,000	2,693,721	2,727,172	2,569,034	2,878,826
Use of Reserves	90,000	-	-	37,000	-
Total Revenues & Sources	\$ 2,860,000	\$ 2,693,721	\$ 2,727,172	\$ 2,606,034	\$ 2,878,826
Expenditures					
General Government	\$ 791,000	\$ 743,533	\$ 674,108	\$ 704,378	\$ 635,945
Public Safety - Police	609,000	554,200	526,405	547,748	456,070
Public Safety - Fire	439,000	421,028	427,562	423,740	398,607
Physical Environment	314,000	291,866	270,897	268,547	256,419
Transportation	285,000	296,919	315,895	309,899	247,386
Cultural/Recreation	189,000	186,675	249,792	194,172	218,420
Capital Projects	201,000	199,500	65,295	157,550	273,239
Debt Service	32,000	-	-	-	-
Total Expenditures	2,860,000	2,693,721	2,529,954	2,606,034	2,486,086
Contribution to Reserves	-	-	197,218	-	392,740
Total Expenditures & Uses	\$ 2,860,000	\$ 2,693,721	\$ 2,727,172	\$ 2,606,034	\$ 2,878,826

City of Lake Helen, Florida
 2022 Budget Summary
 110 - Stormwater

110 - STORMWATER	2022 Proposed Budget	2021 Adopted Budget	2020 Actual	2020 Adopted Budget	2019 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	2,000	1,800	3,120	1,800	2,640
Intergovernmental	658,131	294,836	-	294,837	-
Charges for Services	60,000	55,245	52,001	53,376	49,647
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	720,131	351,881	55,121	350,013	52,287
Use of Reserves	56,869	77,000	40,455	-	-
Total Revenues & Sources	\$ 777,000	\$ 428,881	\$ 95,576	\$ 350,013	\$ 52,287
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Physical Environment	48,000	49,285	26,535	22,417	40,576
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	729,000	379,596	69,041	327,596	-
Debt Service	-	-	-	-	-
Total Expenditures	777,000	428,881	95,576	350,013	40,576
Contribution to Reserves	-	-	-	-	11,711
Total Expenditures & Uses	\$ 777,000	\$ 428,881	\$ 95,576	\$ 350,013	\$ 52,287

City of Lake Helen, Florida
 2022 Budget Summary
 410 - Water Utility

410 - WATER UTILITY	2022 Proposed Budget	2021 Adopted Budget	2020 Actual	2020 Adopted Budget	2019 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	-	15,000	32,000	25,000	8,000
Intergovernmental	-	-	-	-	-
Charges for Services	889,000	860,500	808,096	788,950	764,937
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	889,000	875,500	840,096	813,950	772,937
Use of Reserves	-	70,000	2,221	-	-
Total Revenues & Sources	\$ 889,000	\$ 945,500	\$ 842,317	\$ 813,950	\$ 772,937
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Physical Environment	753,000	757,565	642,936	639,315	547,388
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	-	52,000	65,197	13,700	45,373
Debt Service	136,000	135,935	134,184	135,935	133,455
Total Expenditures	889,000	945,500	842,317	788,950	726,216
Contribution to Reserves	-	-	-	25,000	46,721
Total Expenditures & Uses	\$ 889,000	\$ 945,500	\$ 842,317	\$ 813,950	\$ 772,937

City of Lake Helen, Florida
2022 Budget Summary
Hurricane & Capital Reserve Projections

	Hurricane Reserve	Capital Reserve	
2020 Audited Reserve Balance	\$ 130,000	\$ -	Per 2020 Audited Financial Statements
2021 Budgeted Reserve	50,000	-	
2021 Expenditures to Date	-	-	
2021 Expected Ending Reserve	180,000	-	
2022 Budgeted Reserve	50,000		
2022 Max. Ending Reserve	230,000		
Target Reserve Level	300,000		
Potential Excess/Shortfall	(70,000)		

Per the City's Accounting and Fiscal Policies, as adopted September 12, 2019, "Hurricane/Capital Reserve: on an annual basis, it is the City's objective to include in the adopted budget an amount equal to 2% to 4% of regular recurring revenues for hurricane expenditures. Should all of these appropriated funds not be spent in the given year, the remaining balance to the extent the City exceeds a 25% general fund balance reserve (as defined in the preceding section) shall be committed to a Hurricane Reserve to be used for hurricane-related matters. If and when the Hurricane Reserve exceeds a balance of \$300,000, any excess monies shall be committed to a Capital Reserve that may only be used for capital expenditures. With regard to both the Hurricane and Capital Reserves, the use of funds for any other purpose would require approval by the City Commission in the form of a resolution."

Legislative				Executive				General Governmen				Police Department				Street & Roads				Parks & Rec				Utility							
Salaries	FICA	Retirement	Health and Other	Salaries	FICA	Retirement	Health and Other	Salaries	FICA	Retirement	Health and Other	Salaries	FICA	Retirement	Health and Other	Salaries	FICA	Retirement	Health and Other	Salaries	FICA	Retirement	Health and Other	Salaries	FICA	Retirement	Health and Other				
-	-	-	-	-	-	-	-	6,268	479	669	2,678	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,804	1,438	2,068	8,033
-	-	-	-	-	-	-	-	30,196	2,309	3,320	8,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,062	770	1,107	2,678
-	-	-	-	-	-	-	-	23,400	1,790	2,574	8,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,800	597	858	2,678
-	-	-	-	-	-	-	-	23,400	1,790	2,574	8,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,800	597	858	2,678
-	-	-	-	83,250	6,369	27,481	8,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,750	2,123	9,160	2,678
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,200	2,387	3,432	10,711	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,587	1,422	2,045	5,356	-	-	-	-	18,587	1,422	2,045	5,356
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,979	916	1,318	2,678	11,979	916	1,318	2,678	-	-	-	-	23,957	1,833	2,635	5,356
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,200	2,387	3,432	10,711	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,723	2,656	3,820	10,711
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,418	5,616	8,076	10,711
-	-	-	-	-	-	-	-	-	-	-	-	33,675	2,578	3,704	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	41,745	3,194	4,592	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	52,417	4,010	5,766	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	39,780	3,043	4,376	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	35,006	2,678	3,851	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	36,827	2,817	4,051	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	32,760	2,506	3,604	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	76,000	5,814	28,880	10,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,947	531	764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,947	531	764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6,947	531	764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,691	588	846	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9,913	758	1,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,446	2,941	4,229	-	83,250	6,369	27,481	8,033	83,254	6,369	9,158	26,778	348,211	26,638	58,823	85,510	74,379	5,690	8,182	24,100	30,566	2,338	3,362	8,033	222,900	17,052	30,627	50,877				

Client: 202724 - City of Lake Helen, Florida
 Engagement: 2021 ACS - City of Lake Helen, Florida
 Period Ending: 9/30/2021
 Trial Balance: TB-01 - Fund TB
 Workpaper: 2022 Budget Detail
 Fund Level: Multiple
 Index: GOV/GEN, 110, 140, GOV/DBT, GOV/CAP, GOV/PRM, GOV/NMF, PRO

Account	Description	Fund : 001		Fund : 110		Fund : 140		Fund : 410		Fund : 411		Total Funds	
		General	SBUDGET	Stormwater	SBUDGET	Impact Fees	SBUDGET	Utility	SBUDGET	Utility Impact Fees	SBUDGET	in Report	SBUDGET
		9/30/2022	9/30/2022	9/30/2022	9/30/2022	9/30/2022	9/30/2022	9/30/2022	9/30/2022	9/30/2022	9/30/2022	9/30/2022	9/30/2022
Group : [SS-01]	Fund Balance												
Subgroup : [SS-01-01]	Fund Balance												
001.0000.271.2710	FUND BALANCE-GF	(90,000.00)		0.00		0.00		0.00		0.00			(90,000.00)
110.0000.279.2799	Appr-Reserve Fund Balance GÇö SW	0.00		(56,869.00)		0.00		0.00		0.00			(56,869.00)
Subtotal [SS-01-01]	Fund Balance	(90,000.00)		(56,869.00)		0.00		0.00		0.00			(146,869.00)
Total [SS-01]	Fund Balance	(90,000.00)		(56,869.00)		0.00		0.00		0.00			(146,869.00)
Group : [R-01]	Taxes												
Subgroup : [311]	Property taxes												
001.0000.311.0000	Ad Valorem Taxes	(849,000.00)		0.00		0.00		0.00		0.00			(849,000.00)
001.0000.311.0001	Delinquent Ad Valorem Taxes	(1,000.00)		0.00		0.00		0.00		0.00			(1,000.00)
Subtotal [311]	Property taxes	(850,000.00)		0.00		0.00		0.00		0.00			(850,000.00)
Subgroup : [312]	Sales and use taxes												
001.0000.312.1800	Sales Tax Revenue	(167,000.00)		0.00		0.00		0.00		0.00			(167,000.00)
001.0000.312.4100	First Local Option Fuel Tax	(40,000.00)		0.00		0.00		0.00		0.00			(40,000.00)
001.0000.312.4200	Second Local Option Tax	(28,000.00)		0.00		0.00		0.00		0.00			(28,000.00)
Subtotal [312]	Sales and use taxes	(235,000.00)		0.00		0.00		0.00		0.00			(235,000.00)
Subgroup : [313]	Insurance premium taxes												
001.0000.313.5200	Casualty Insurance Premium Tax	(25,000.00)		0.00		0.00		0.00		0.00			(25,000.00)
Subtotal [313]	Insurance premium taxes	(25,000.00)		0.00		0.00		0.00		0.00			(25,000.00)
Subgroup : [314]	Utility taxes												
001.0000.314.1000	Utility Tax Duke Energy	(225,000.00)		0.00		0.00		0.00		0.00			(225,000.00)
001.0000.314.8000	Utility Service Tax Propane	(8,000.00)		0.00		0.00		0.00		0.00			(8,000.00)
001.0000.315.0000	Communications Service Tax	(70,000.00)		0.00		0.00		0.00		0.00			(70,000.00)
Subtotal [314]	Utility taxes	(303,000.00)		0.00		0.00		0.00		0.00			(303,000.00)
Total [R-01]	Taxes	(1,413,000.00)		0.00		0.00		0.00		0.00			(1,413,000.00)
Group : [R-02]	Licenses & Permits												
Subgroup : [322]	Building												
001.0000.322.0318	Bldg Permit Application	(20,000.00)		0.00		0.00		0.00		0.00			(20,000.00)
001.0000.322.0320	Bldg Permit Valuation	(65,000.00)		0.00		0.00		0.00		0.00			(65,000.00)
Subtotal [322]	Building	(85,000.00)		0.00		0.00		0.00		0.00			(85,000.00)
Subgroup : [323]	Franchise fees												
001.0000.323.1000	Franchise Fee Duke Energy	(175,000.00)		0.00		0.00		0.00		0.00			(175,000.00)
001.0000.323.7000	Franchise Fee Solid Waste	(30,000.00)		0.00		0.00		0.00		0.00			(30,000.00)
Subtotal [323]	Franchise fees	(205,000.00)		0.00		0.00		0.00		0.00			(205,000.00)
Subgroup : [324]	Impact Fees												
140.0000.324.1100	Impact Fees Residential Public	0.00		0.00		(5,000.00)		0.00		0.00			(5,000.00)
140.0000.324.3100	Impact Fees Residential Road	0.00		0.00		(10,000.00)		0.00		0.00			(10,000.00)
140.0000.324.6100	Impact Fees Residential Culture	0.00		0.00		(5,000.00)		0.00		0.00			(5,000.00)
140.0000.324.7100	Impact Fees Residential Other	0.00		0.00		(5,000.00)		0.00		0.00			(5,000.00)
Subtotal [324]	Impact Fees	0.00		0.00		(25,000.00)		0.00		0.00			(25,000.00)
Subgroup : [325]	Fire assessment												
001.0000.325.1104	Fire Assessment Revenue	(440,000.00)		0.00		0.00		0.00		0.00			(440,000.00)
Subtotal [325]	Fire assessment	(440,000.00)		0.00		0.00		0.00		0.00			(440,000.00)
Subgroup : [329]	Other												
001.0000.321.0326	Tree Permits	(1,000.00)		0.00		0.00		0.00		0.00			(1,000.00)
001.0000.322.0324	Reinspection Fee	(1,500.00)		0.00		0.00		0.00		0.00			(1,500.00)
001.0000.322.0325	Alarm Permits	(120.00)		0.00		0.00		0.00		0.00			(120.00)
001.0000.322.0326	Bldg Surcharge	(1,000.00)		0.00		0.00		0.00		0.00			(1,000.00)
001.0000.322.0327	Sign Permits	(1,000.00)		0.00		0.00		0.00		0.00			(1,000.00)
001.0000.322.0328	Development Review	(28,000.00)		0.00		0.00		0.00		0.00			(28,000.00)
001.0000.322.0329	Plan Review	(55,000.00)		0.00		0.00		0.00		0.00			(55,000.00)
001.0000.322.0331	Yard Sale Permits	(30.00)		0.00		0.00		0.00		0.00			(30.00)
001.0000.322.2010	Golf Cart Registration	(250.00)		0.00		0.00		0.00		0.00			(250.00)
001.0000.322.4000	Animal Control Fees	(300.00)		0.00		0.00		0.00		0.00			(300.00)
001.0000.322.9020	Candidate Filing Fee	(300.00)		0.00		0.00		0.00		0.00			(300.00)
110.0000.329.0110	Stormwater Permit	0.00		(2,000.00)		0.00		0.00		0.00			(2,000.00)
Subtotal [329]	Other	(88,500.00)		(2,000.00)		0.00		0.00		0.00			(90,500.00)
Total [R-02]	Licenses & Permits	(818,500.00)		(2,000.00)		(25,000.00)		0.00		0.00			(845,500.00)
Group : [R-03]	Intergovernmental												
Subgroup : [UR]	Unrestricted												
001.0000.335.0000	Municipal Fuel Tax Revenue	(1,000.00)		0.00		0.00		0.00		0.00			(1,000.00)
001.0000.335.9010	State Revenue Sharing	(118,000.00)		0.00		0.00		0.00		0.00			(118,000.00)
001.0000.335.9020	County Business Tax	(3,000.00)		0.00		0.00		0.00		0.00			(3,000.00)
001.0000.335.9030	Mobile Home Licenses	(6,000.00)		0.00		0.00		0.00		0.00			(6,000.00)
001.0000.335.9040	Alcoholic Beverage License	(1,000.00)		0.00		0.00		0.00		0.00			(1,000.00)
Subtotal [UR]	Unrestricted	(129,000.00)		0.00		0.00		0.00		0.00			(129,000.00)
Subgroup : [GR]	Grants												
001.0000.331.9000	GrantsFromOtherGov - CDBG	(50,000.00)		0.00		0.00		0.00		0.00			(50,000.00)
110.0000.331.3900	Federal Grant - Other PE (ARPA)	0.00		(487,531.00)		0.00		0.00		0.00			(487,531.00)
110.0000.334.5390	State Grant - Physical Environ	0.00		(170,600.00)		0.00		0.00		0.00			(170,600.00)
Subtotal [GR]	Grants	(50,000.00)		(658,131.00)		0.00		0.00		0.00			(708,131.00)
Total [R-03]	Intergovernmental	(179,000.00)		(658,131.00)		0.00		0.00		0.00			(837,131.00)
Group : [R-04]	Charges for Services												

Subgroup : [R-04.1] Charges for Services							
001.0000.342.3434	Garbage Solid Waste Revenue	(294,000.00)	0.00	0.00	0.00	0.00	(294,000.00)
001.0000.348.0010	Cleaning Fee Revenue (Ivy Hawn)	(4,500.00)	0.00	0.00	0.00	0.00	(4,500.00)
110.0000.329.0111	Stormwater Management Revenue	0.00	(60,000.00)	0.00	0.00	0.00	(60,000.00)
410.0000.341.3000	Water Sales	0.00	0.00	0.00	(730,000.00)	0.00	(730,000.00)
410.0000.341.3001	Capital Improvement Fee	0.00	0.00	0.00	(120,000.00)	0.00	(120,000.00)
410.0000.341.3010	Late Fees	0.00	0.00	0.00	(15,000.00)	0.00	(15,000.00)
410.0000.341.3020	Bad Check Charge-UT	0.00	0.00	0.00	(200.00)	0.00	(200.00)
410.0000.341.3030	Service Connection Charge	0.00	0.00	0.00	(800.00)	0.00	(800.00)
410.0000.341.3040	Post Delinquent Payment Fee	0.00	0.00	0.00	(1,000.00)	0.00	(1,000.00)
410.0000.341.3050	Com Water Meter Install-UT	0.00	0.00	0.00	(2,000.00)	0.00	(2,000.00)
410.0000.341.3060	Water Meter Installation	0.00	0.00	0.00	(20,000.00)	0.00	(20,000.00)
Subtotal [R-04.1]	Charges for Services	(298,500.00)	(60,000.00)	0.00	(889,000.00)	0.00	(1,247,500.00)
Total [R-04]	Charges for Services	(298,500.00)	(60,000.00)	0.00	(889,000.00)	0.00	(1,247,500.00)

Group : [R-05] Fines and Forfeitures							
Subgroup : None							
001.0000.351.0500	Traffic Fines	(6,000.00)	0.00	0.00	0.00	0.00	(6,000.00)
001.0000.354.0000	Local Ordinance Fines	(1,000.00)	0.00	0.00	0.00	0.00	(1,000.00)
001.0000.354.0010	Investigative Costs	(1,200.00)	0.00	0.00	0.00	0.00	(1,200.00)
001.0000.354.0020	Police Education	(100.00)	0.00	0.00	0.00	0.00	(100.00)
001.0000.354.0030	Police Education Traffic	(400.00)	0.00	0.00	0.00	0.00	(400.00)
001.0000.359.0000	Fines and Forfeitures	(300.00)	0.00	0.00	0.00	0.00	(300.00)
Subtotal : None	Fines and Forfeitures	(9,000.00)	0.00	0.00	0.00	0.00	(9,000.00)
Total [R-05]	Fines and Forfeitures	(9,000.00)	0.00	0.00	0.00	0.00	(9,000.00)

Group : [R-06] Impact Fees							
Subgroup : [R-06-10] Water							
411.0000.326.2100	Impact Fees Residential Physical	0.00	0.00	0.00	0.00	(20,000.00)	(20,000.00)
Subtotal [R-06-10]	Water	0.00	0.00	0.00	0.00	(20,000.00)	(20,000.00)
Total [R-06]	Impact Fees	0.00	0.00	0.00	0.00	(20,000.00)	(20,000.00)

Group : [R-07] Misc. Income							
Subgroup : None							
001.0000.361.7000	Photocopies / Public Record Requests	(500.00)	0.00	0.00	0.00	0.00	(500.00)
001.0000.361.8000	Other Income Police Dept	(200.00)	0.00	0.00	0.00	0.00	(200.00)
001.0000.361.9000	Cemetery Lots	(500.00)	0.00	0.00	0.00	0.00	(500.00)
001.0000.362.0371	Rental Fees Hopkins Hall	(2,000.00)	0.00	0.00	0.00	0.00	(2,000.00)
001.0000.362.0372	Rent Fees - Equestrian Stalls	(500.00)	0.00	0.00	0.00	0.00	(500.00)
001.0000.362.0374	Utilities from Eq Center	(1,000.00)	0.00	0.00	0.00	0.00	(1,000.00)
001.0000.362.0377	Rental Fees Melissa Park	(300.00)	0.00	0.00	0.00	0.00	(300.00)
001.0000.362.0378	Rent Revenue - CAC	(5,000.00)	0.00	0.00	0.00	0.00	(5,000.00)
001.0000.366.0030	Market in the Park	(12,000.00)	0.00	0.00	0.00	0.00	(12,000.00)
001.0000.366.0050	Special Events	(5,000.00)	0.00	0.00	0.00	0.00	(5,000.00)
001.0000.366.0060	5k Stressbuster	(10,000.00)	0.00	0.00	0.00	0.00	(10,000.00)
001.0000.369.1000	Ivy Hawn Income	(10,000.00)	0.00	0.00	0.00	0.00	(10,000.00)
Subtotal : None	Misc. Income	(47,000.00)	0.00	0.00	0.00	0.00	(47,000.00)
Total [R-07]	Misc. Income	(47,000.00)	0.00	0.00	0.00	0.00	(47,000.00)

Group : [R-08] Investment Income							
Subgroup : [R-08-01] Interest and Other							
001.0000.360.0010	SBA LGIP Interest	(4,000.00)	0.00	0.00	0.00	0.00	(4,000.00)
001.0000.360.0020	TD Bank Interest	(1,000.00)	0.00	0.00	0.00	0.00	(1,000.00)
Subtotal [R-08-01]	Interest and Other	(5,000.00)	0.00	0.00	0.00	0.00	(5,000.00)
Total [R-08]	Investment Income	(5,000.00)	0.00	0.00	0.00	0.00	(5,000.00)

Group : [X-01] General Government							
Subgroup : [511] Legislative							
001.1101.511.1100	Exec Salaries - LE	38,500.00	0.00	0.00	0.00	0.00	38,500.00
001.1101.511.2100	FICA Taxes - LE	3,000.00	0.00	0.00	0.00	0.00	3,000.00
001.1101.511.2200	Retirement Contributions - LE	4,500.00	0.00	0.00	0.00	0.00	4,500.00
001.1101.511.2400	Workers' Comp - LE	100.00	0.00	0.00	0.00	0.00	100.00
001.1101.511.4000	Travel & Per diem - LE	5,500.00	0.00	0.00	0.00	0.00	5,500.00
001.1101.511.4200	Postage & Freight - LE	400.00	0.00	0.00	0.00	0.00	400.00
001.1101.511.4700	Printing - LE	750.00	0.00	0.00	0.00	0.00	750.00
001.1101.511.4800	Promotional Activities - LE	4,500.00	0.00	0.00	0.00	0.00	4,500.00
001.1101.511.4900	Other Current Charges - LE (Municode) /	12,500.00	0.00	0.00	0.00	0.00	12,500.00
001.1101.511.4901	Other Current Charges - LE - Donations	8,000.00	0.00	0.00	0.00	0.00	8,000.00
001.1101.511.5200	Operating Supplies - LE	750.00	0.00	0.00	0.00	0.00	750.00
001.1101.511.5400	Dues & Subscriptions - LE	7,000.00	0.00	0.00	0.00	0.00	7,000.00
Subtotal [511]	Legislative	85,500.00	0.00	0.00	0.00	0.00	85,500.00

Subgroup : [512] Executive							
001.1201.512.1200	Regular Salaries - EX	83,000.00	0.00	0.00	0.00	0.00	83,000.00
001.1201.512.2100	FICA Taxes - EX	6,300.00	0.00	0.00	0.00	0.00	6,300.00
001.1201.512.2200	Retirement Contributions - EX	27,000.00	0.00	0.00	0.00	0.00	27,000.00
001.1201.512.2300	Life & Health Insurance - EX	8,000.00	0.00	0.00	0.00	0.00	8,000.00
001.1201.512.2400	Workers' Comp - EX	250.00	0.00	0.00	0.00	0.00	250.00
001.1201.512.4000	Travel & Per diem - EX	2,250.00	0.00	0.00	0.00	0.00	2,250.00
001.1201.512.4100	Communications - EX	700.00	0.00	0.00	0.00	0.00	700.00
001.1201.512.4900	Other Current Charges - EX	500.00	0.00	0.00	0.00	0.00	500.00
001.1201.512.5400	Dues & Subscriptions - EX	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Subtotal [512]	Executive	130,000.00	0.00	0.00	0.00	0.00	130,000.00

Subgroup : [513] Administration							
001.1301.513.1200	Regular Salaries - AD	83,000.00	0.00	0.00	0.00	0.00	83,000.00
001.1301.513.2100	FICA Taxes- AD	6,500.00	0.00	0.00	0.00	0.00	6,500.00
001.1301.513.2200	Retirement Contributions- AD	9,000.00	0.00	0.00	0.00	0.00	9,000.00
001.1301.513.2300	Life & Health Insurance- AD	27,000.00	0.00	0.00	0.00	0.00	27,000.00
001.1301.513.3200	Accounting - Audit	12,500.00	0.00	0.00	0.00	0.00	12,500.00
001.1301.513.3210	Accounting - Financial Management	36,000.00	0.00	0.00	0.00	0.00	36,000.00
001.1301.513.3220	Contracted Services - AD Tyler Software	10,000.00	0.00	0.00	0.00	0.00	10,000.00
001.1301.513.4900	Other Current Charges- AD (TD Bank fe	500.00	0.00	0.00	0.00	0.00	500.00
001.1301.513.5200	Operating Supplies- AD	500.00	0.00	0.00	0.00	0.00	500.00
001.1301.513.5400	Dues & Subscriptions- AD	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Subtotal [513]	Administration	186,000.00	0.00	0.00	0.00	0.00	186,000.00

Subgroup : [514] Legal							
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001.1401.514.3100	Professional Services - Legal (City Attor	75,000.00	0.00	0.00	0.00	0.00	75,000.00
Subtotal [514]	Legal	75,000.00	0.00	0.00	0.00	0.00	75,000.00
Subgroup : [519]	Other General Government						
001.1901.519.3100	Professional Services - GG (IT)	10,000.00	0.00	0.00	0.00	0.00	10,000.00
001.1901.519.3110	Professional Services - Building Dept - G	30,000.00	0.00	0.00	0.00	0.00	30,000.00
001.1901.519.3120	Professional Services - Arborist - GG	2,500.00	0.00	0.00	0.00	0.00	2,500.00
001.1901.519.3130	Professional Services - Historic Consulta	20,000.00	0.00	0.00	0.00	0.00	20,000.00
001.1901.519.3140	Professional Services - Engineer - GG	30,000.00	0.00	0.00	0.00	0.00	30,000.00
001.1901.519.3150	Professional Services - Planner - GG (pl	20,000.00	0.00	0.00	0.00	0.00	20,000.00
001.1901.519.3400	Contracted Services - GG (Payroll Svc /	20,000.00	0.00	0.00	0.00	0.00	20,000.00
001.1901.519.3405	Contracted Services - GG - Hurricane Rt	50,000.00	0.00	0.00	0.00	0.00	50,000.00
001.1901.519.3410	Contracted Services - Custodial - GG	6,000.00	0.00	0.00	0.00	0.00	6,000.00
001.1901.519.4000	Travel & Per Diem - GG	3,000.00	0.00	0.00	0.00	0.00	3,000.00
001.1901.519.4100	Communications - GG	7,000.00	0.00	0.00	0.00	0.00	7,000.00
001.1901.519.4200	Postage & Freight - GG	2,000.00	0.00	0.00	0.00	0.00	2,000.00
001.1901.519.4300	Utilities - Power - GG	7,000.00	0.00	0.00	0.00	0.00	7,000.00
001.1901.519.4310	Utilities - Water - GG	3,000.00	0.00	0.00	0.00	0.00	3,000.00
001.1901.519.4400	Rents & Leases - GG	3,500.00	0.00	0.00	0.00	0.00	3,500.00
001.1901.519.4500	Insurance - GG	60,000.00	0.00	0.00	0.00	0.00	60,000.00
001.1901.519.4610	Bldg Maintenance - GG (elevator, pest c	10,000.00	0.00	0.00	0.00	0.00	10,000.00
001.1901.519.4700	Printing - GG	3,500.00	0.00	0.00	0.00	0.00	3,500.00
001.1901.519.4800	Promotional Activities - GG	4,000.00	0.00	0.00	0.00	0.00	4,000.00
001.1901.519.4900	Other Current Charges - GG	6,000.00	0.00	0.00	0.00	0.00	6,000.00
001.1901.519.5100	Office Supplies - GG	6,000.00	0.00	0.00	0.00	0.00	6,000.00
001.1901.519.5200	Operating Supplies - GG - Microsoft Lice	6,500.00	0.00	0.00	0.00	0.00	6,500.00
001.1901.519.5400	Dues & Subscriptions - GG	2,500.00	0.00	0.00	0.00	0.00	2,500.00
001.1901.519.5500	Training - GG	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Subtotal [519]	Other General Government	314,500.00	0.00	0.00	0.00	0.00	314,500.00
Total [X-01]	General Government	791,000.00	0.00	0.00	0.00	0.00	791,000.00
Group : [X-02]	Public Safety						
Subgroup : [521]	Police						
001.2101.521.1200	Regular Salaries - PD	350,000.00	0.00	0.00	0.00	0.00	350,000.00
001.2101.521.1400	Overtime - PD	15,000.00	0.00	0.00	0.00	0.00	15,000.00
001.2101.521.2100	FICA Taxes - PD	29,000.00	0.00	0.00	0.00	0.00	29,000.00
001.2101.521.2200	Retirement Contributions - PD	20,000.00	0.00	0.00	0.00	0.00	20,000.00
001.2101.521.2201	Retirement Contributions (State) - PD	25,000.00	0.00	0.00	0.00	0.00	25,000.00
001.2101.521.2300	Life & Health Insurance - PD	86,000.00	0.00	0.00	0.00	0.00	86,000.00
001.2101.521.2400	Workers' Comp - PD	5,500.00	0.00	0.00	0.00	0.00	5,500.00
001.2101.521.3100	Professional Services - PD	2,000.00	0.00	0.00	0.00	0.00	2,000.00
001.2101.521.3400	Contracted Services - PD	5,000.00	0.00	0.00	0.00	0.00	5,000.00
001.2101.521.4000	Travel & Per Diem - PD	4,500.00	0.00	0.00	0.00	0.00	4,500.00
001.2101.521.4100	Communications - PD	8,000.00	0.00	0.00	0.00	0.00	8,000.00
001.2101.521.4200	Postage & Freight - PD	400.00	0.00	0.00	0.00	0.00	400.00
001.2101.521.4300	Utilities - Power - PD	3,600.00	0.00	0.00	0.00	0.00	3,600.00
001.2101.521.4310	Utilities - Water - PD	500.00	0.00	0.00	0.00	0.00	500.00
001.2101.521.4400	Rents & Leases - PD	3,500.00	0.00	0.00	0.00	0.00	3,500.00
001.2101.521.4610	Bldg Maintenance - PD	2,000.00	0.00	0.00	0.00	0.00	2,000.00
001.2101.521.4620	Equip Maintenance - PD	10,000.00	0.00	0.00	0.00	0.00	10,000.00
001.2101.521.4700	Printing - PD	1,000.00	0.00	0.00	0.00	0.00	1,000.00
001.2101.521.4900	Other Current Charges - PD	2,500.00	0.00	0.00	0.00	0.00	2,500.00
001.2101.521.5100	Office Supplies - PD	1,500.00	0.00	0.00	0.00	0.00	1,500.00
001.2101.521.5200	Operating Supplies - PD	15,000.00	0.00	0.00	0.00	0.00	15,000.00
001.2101.521.5210	Operating Supplies - Fuel - PD	12,000.00	0.00	0.00	0.00	0.00	12,000.00
001.2101.521.5400	Dues & Subscriptions - PD	5,000.00	0.00	0.00	0.00	0.00	5,000.00
001.2101.521.5500	Training - PD	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Subtotal [521]	Police	609,000.00	0.00	0.00	0.00	0.00	609,000.00
Subgroup : [522]	Fire						
001.2201.522.3100	Professional Services- Fire	3,000.00	0.00	0.00	0.00	0.00	3,000.00
001.2201.522.3402	Contracted Services (Fire)	436,000.00	0.00	0.00	0.00	0.00	436,000.00
Subtotal [522]	Fire	439,000.00	0.00	0.00	0.00	0.00	439,000.00
Total [X-02]	Public Safety	1,048,000.00	0.00	0.00	0.00	0.00	1,048,000.00
Group : [X-03]	Physical environment						
Subgroup : [534]	Solid Waste						
001.3401.534.3435	Utilities - Solid Waste (Recycling)	9,000.00	0.00	0.00	0.00	0.00	9,000.00
001.3401.534.4300	Utilities - Solid Waste (Garbage)	290,000.00	0.00	0.00	0.00	0.00	290,000.00
Subtotal [534]	Solid Waste	299,000.00	0.00	0.00	0.00	0.00	299,000.00
Subgroup : [537]	Resource Management						
001.3701.537.3400	Contract Services - Lake Maintenance	15,000.00	0.00	0.00	0.00	0.00	15,000.00
Subtotal [537]	Resource Management	15,000.00	0.00	0.00	0.00	0.00	15,000.00
Subgroup : [538]	Stormwater						
110.3801.538.3100	Professional Services - SW	0.00	38,000.00	0.00	0.00	0.00	38,000.00
110.3801.538.3400	Contracted Services - SW	0.00	5,000.00	0.00	0.00	0.00	5,000.00
110.3801.538.4620	Equip Maintenance - SW	0.00	5,000.00	0.00	0.00	0.00	5,000.00
Subtotal [538]	Stormwater	0.00	48,000.00	0.00	0.00	0.00	48,000.00
Total [X-03]	Physical environment	314,000.00	48,000.00	0.00	0.00	0.00	362,000.00
Group : [X-04]	Transportation						
Subgroup : [541]	Roads						
001.4101.541.1200	Regular Salaries - SR	75,000.00	0.00	0.00	0.00	0.00	75,000.00
001.4101.541.1400	Overtime - SR	4,000.00	0.00	0.00	0.00	0.00	4,000.00
001.4101.541.2100	FICA Taxes - SR	6,000.00	0.00	0.00	0.00	0.00	6,000.00
001.4101.541.2200	Retirement Contributions - SR	8,500.00	0.00	0.00	0.00	0.00	8,500.00
001.4101.541.2300	Life & Health Insurance - SR	24,000.00	0.00	0.00	0.00	0.00	24,000.00
001.4101.541.2400	Workers' Comp - SR	2,000.00	0.00	0.00	0.00	0.00	2,000.00
001.4101.541.3110	Professional Services - Tree Maintenan	40,000.00	0.00	0.00	0.00	0.00	40,000.00
001.4101.541.3400	Contracted Services - SR	40,000.00	0.00	0.00	0.00	0.00	40,000.00
001.4101.541.4100	Communications - SR	2,000.00	0.00	0.00	0.00	0.00	2,000.00
001.4101.541.4300	Utilities - Power - SR	30,000.00	0.00	0.00	0.00	0.00	30,000.00
001.4101.541.4400	Rents & Leases - SR	1,000.00	0.00	0.00	0.00	0.00	1,000.00
001.4101.541.4610	Bldg Maintenance - SR	5,000.00	0.00	0.00	0.00	0.00	5,000.00
001.4101.541.4620	Equip Maintenance - SR	12,000.00	0.00	0.00	0.00	0.00	12,000.00
001.4101.541.4900	Other Current Charges - SR	1,500.00	0.00	0.00	0.00	0.00	1,500.00

001.4101.541.5200	Operating Supplies - SR	10,000.00	0.00	0.00	0.00	0.00	10,000.00
001.4101.541.5210	Operating Supplies - Fuel - SR	3,500.00	0.00	0.00	0.00	0.00	3,500.00
001.4101.541.5300	Road Materials & Supplies - SR	20,000.00	0.00	0.00	0.00	0.00	20,000.00
001.4101.541.5400	Dues & Subscriptions - SR	500.00	0.00	0.00	0.00	0.00	500.00
Subtotal [541]	Roads	285,000.00	0.00	0.00	0.00	0.00	285,000.00
Total [X-04]	Transportation	285,000.00	0.00	0.00	0.00	0.00	285,000.00
Group : [X-07]	Culture/Recreation						
Subgroup : [572]	Parks and Rec						
001.7201.572.1200	Regular Salaries - PR	30,000.00	0.00	0.00	0.00	0.00	30,000.00
001.7201.572.1400	Overtime - PR	3,000.00	0.00	0.00	0.00	0.00	3,000.00
001.7201.572.2100	FICA Taxes - PR	2,300.00	0.00	0.00	0.00	0.00	2,300.00
001.7201.572.2200	Retirement Contributions - PR	3,000.00	0.00	0.00	0.00	0.00	3,000.00
001.7201.572.2300	Life & Health Insurance - PR	8,000.00	0.00	0.00	0.00	0.00	8,000.00
001.7201.572.2400	Workers' Comp - PR	2,000.00	0.00	0.00	0.00	0.00	2,000.00
001.7201.572.3100	Professional Services - PR	5,000.00	0.00	0.00	0.00	0.00	5,000.00
001.7201.572.3400	Contracted Services - PR (and Lake Mai	12,000.00	0.00	0.00	0.00	0.00	12,000.00
001.7201.572.3410	Contracted Services - Facility Cleaning -	3,000.00	0.00	0.00	0.00	0.00	3,000.00
001.7201.572.4100	Communications - PR	1,000.00	0.00	0.00	0.00	0.00	1,000.00
001.7201.572.4300	Utilities - Power - PR	13,000.00	0.00	0.00	0.00	0.00	13,000.00
001.7201.572.4310	Utilities - Water - PR	10,000.00	0.00	0.00	0.00	0.00	10,000.00
001.7201.572.4400	Rents & Leases - PR	7,500.00	0.00	0.00	0.00	0.00	7,500.00
001.7201.572.4610	Bldg Maintenance - PR	7,500.00	0.00	0.00	0.00	0.00	7,500.00
001.7201.572.4620	Equip Maintenance - PR	15,000.00	0.00	0.00	0.00	0.00	15,000.00
001.7201.572.4700	Printing - PR	1,200.00	0.00	0.00	0.00	0.00	1,200.00
001.7201.572.4800	Special Event Expenses - PR	10,000.00	0.00	0.00	0.00	0.00	10,000.00
001.7201.572.4900	Other Current Charges - PR	5,000.00	0.00	0.00	0.00	0.00	5,000.00
001.7201.572.4940	July 4th Exp - PR	7,500.00	0.00	0.00	0.00	0.00	7,500.00
001.7201.572.4980	Market in the Park	300.00	0.00	0.00	0.00	0.00	300.00
001.7201.572.4990	Stressbuster 5k Event	12,000.00	0.00	0.00	0.00	0.00	12,000.00
001.7201.572.5200	Operating Supplies - PR	20,000.00	0.00	0.00	0.00	0.00	20,000.00
001.7201.572.5210	Operating Supplies - Fuel - PR	3,200.00	0.00	0.00	0.00	0.00	3,200.00
001.7201.572.5400	Dues & Subscriptions - PR	500.00	0.00	0.00	0.00	0.00	500.00
Subtotal [572]	Parks and Rec	182,000.00	0.00	0.00	0.00	0.00	182,000.00
Subgroup : [575]	Creative Arts Cafe						
001.7501.575.4610	Bldg Maint-CA	5,000.00	0.00	0.00	0.00	0.00	5,000.00
001.7501.575.4900	Other Current Charges-CA	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Subtotal [575]	Creative Arts Cafe	7,000.00	0.00	0.00	0.00	0.00	7,000.00
Total [X-07]	Culture/Recreation	189,000.00	0.00	0.00	0.00	0.00	189,000.00
Group : [X-11]	Personnel Services						
Subgroup : [REG]	Regular Expenses						
410.3301.533.1200	Regular Salaries - UT	0.00	0.00	0.00	225,000.00	0.00	225,000.00
410.3301.533.1400	Overtime - UT	0.00	0.00	0.00	5,000.00	0.00	5,000.00
410.3301.533.2100	FICA Taxes - UT	0.00	0.00	0.00	17,000.00	0.00	17,000.00
410.3301.533.2200	Retirement Contributions - UT	0.00	0.00	0.00	30,000.00	0.00	30,000.00
410.3301.533.2300	Life & Health Insurance - UT	0.00	0.00	0.00	51,000.00	0.00	51,000.00
410.3301.533.2400	Workers' Comp - UT	0.00	0.00	0.00	2,000.00	0.00	2,000.00
Subtotal [REG]	Regular Expenses	0.00	0.00	0.00	330,000.00	0.00	330,000.00
Total [X-11]	Personnel Services	0.00	0.00	0.00	330,000.00	0.00	330,000.00
Group : [X-12]	Contractual Services						
Subgroup : None							
410.3301.533.3100	Professional Services	0.00	0.00	0.00	5,000.00	0.00	5,000.00
410.3301.533.3200	Accounting - Audit	0.00	0.00	0.00	14,000.00	0.00	14,000.00
410.3301.533.3210	Accounting - Financial Management	0.00	0.00	0.00	24,000.00	0.00	24,000.00
410.3301.533.3220	Contracted Services - Tyler Software	0.00	0.00	0.00	10,000.00	0.00	10,000.00
410.3301.533.3400	Contracted Services - Biometric / Waterv	0.00	0.00	0.00	80,000.00	0.00	80,000.00
Subtotal : None		0.00	0.00	0.00	133,000.00	0.00	133,000.00
Total [X-12]	Contractual Services	0.00	0.00	0.00	133,000.00	0.00	133,000.00
Group : [X-13]	Other Operating Expenses						
Subgroup : None							
410.3301.533.4000	Travel & Per Diem - UT	0.00	0.00	0.00	500.00	0.00	500.00
410.3301.533.4100	Communications - UT	0.00	0.00	0.00	10,000.00	0.00	10,000.00
410.3301.533.4200	Postage & Freight - UT	0.00	0.00	0.00	2,000.00	0.00	2,000.00
410.3301.533.4300	Utilities - Power - UT	0.00	0.00	0.00	25,000.00	0.00	25,000.00
410.3301.533.4310	Utilities - Water - UT	0.00	0.00	0.00	5,000.00	0.00	5,000.00
410.3301.533.4400	Rents & Leases - UT	0.00	0.00	0.00	5,000.00	0.00	5,000.00
410.3301.533.4500	Insurance	0.00	0.00	0.00	30,000.00	0.00	30,000.00
410.3301.533.4610	Bldg Maintenance - UT	0.00	0.00	0.00	10,000.00	0.00	10,000.00
410.3301.533.4620	Equip Maintenance- UT	0.00	0.00	0.00	50,000.00	0.00	50,000.00
410.3301.533.4700	Printing - UT	0.00	0.00	0.00	500.00	0.00	500.00
410.3301.533.4900	Other Current Charges - UT	0.00	0.00	0.00	1,500.00	0.00	1,500.00
410.3301.533.5100	Office Supplies - UT	0.00	0.00	0.00	5,000.00	0.00	5,000.00
410.3301.533.5200	Operating Supplies - UT - Pipes, Fittings	0.00	0.00	0.00	100,000.00	0.00	100,000.00
410.3301.533.5205	Operating Supplies - Chemicals - UT	0.00	0.00	0.00	25,000.00	0.00	25,000.00
410.3301.533.5210	Operating Supplies - Fuel - UT	0.00	0.00	0.00	8,000.00	0.00	8,000.00
410.3301.533.5211	Operating Supplies (Software) - UT	0.00	0.00	0.00	2,500.00	0.00	2,500.00
410.3301.533.5400	Dues & Subscriptions - UT - Operating P	0.00	0.00	0.00	10,000.00	0.00	10,000.00
Subtotal : None		0.00	0.00	0.00	290,000.00	0.00	290,000.00
Total [X-13]	Other Operating Expenses	0.00	0.00	0.00	290,000.00	0.00	290,000.00
Group : [X-18]	Interest Expense						
Subgroup : [X-18-01]	Gross Interest						
410.3301.533.7200	Debt Svc	0.00	0.00	0.00	136,000.00	0.00	136,000.00
Subtotal [X-18-01]	Gross Interest	0.00	0.00	0.00	136,000.00	0.00	136,000.00
Total [X-18]	Interest Expense	0.00	0.00	0.00	136,000.00	0.00	136,000.00
Group : [X-20]	Capital Projects						
Subgroup : None							
001.1901.519.6200	Cap Outlay-Bldgs-GG	15,000.00	0.00	0.00	0.00	0.00	15,000.00
001.4101.541.6300	Cap Outlay Infrastructure - SR (CDBG P	50,000.00	0.00	0.00	0.00	0.00	50,000.00
001.4101.541.6400	Cap Outlay-Equip - SR	77,000.00	0.00	0.00	0.00	0.00	77,000.00
001.7201.572.6200	Cap Outlay-Bldgs - PR	25,000.00	0.00	0.00	0.00	0.00	25,000.00
001.7201.572.6400	Cap Outlay - Equip - PR	34,000.00	0.00	0.00	0.00	0.00	34,000.00

110.3801.538.6300	Capital Outlay - SW	0.00	729,000.00	0.00	0.00	0.00	729,000.00
140.1901.519.6200	Capital Expansion - Impact Fees	0.00	0.00	25,000.00	0.00	0.00	25,000.00
411.3301.533.6200	Cap Outlay - Infrastructure - UT	0.00	0.00	0.00	0.00	20,000.00	20,000.00
Subtotal : None		201,000.00	729,000.00	25,000.00	0.00	20,000.00	975,000.00
Total [X-20]	Capital Projects	201,000.00	729,000.00	25,000.00	0.00	20,000.00	975,000.00
Group : [X-30]	Debt Service						
Subgroup : [X-30-01]	Principal						
001.2101.521.7100	Debt Service (Police Cars) - Principal	25,000.00	0.00	0.00	0.00	0.00	25,000.00
Subtotal [X-30-01]	Principal	25,000.00	0.00	0.00	0.00	0.00	25,000.00
Subgroup : [X-30-02]	Interest						
001.2101.521.7200	Debt Service (Police Cars) - Interest	7,000.00	0.00	0.00	0.00	0.00	7,000.00
Subtotal [X-30-02]	Interest	7,000.00	0.00	0.00	0.00	0.00	7,000.00
Total [X-30]	Debt Service	32,000.00	0.00	0.00	0.00	0.00	32,000.00
	NET (INCOME) LOSS	90,000.00	56,869.00	0.00	0.00	0.00	146,869.00
	Sum of Account Groups	0.00	0.00	0.00	0.00	0.00	0.00

Client: 20274 - City of Lake Helen, Florida
 Engagement: 2021 ACS - City of Lake Helen, Florida
 Period Ending: 9/30/2021
 Trial Balance: TB-01 - Fund TB
 Workpaper: General Fund (001) Budget
 Fund Level: Fund Subtype
 Index: GOVGEN

Account	Description	SBUDGET 9/30/2022	OBUDGET 9/30/2021	1st PP-FINAL 9/30/2020	1st PP-OBUDGET 9/30/2020
Group : [R-01]	Taxes				
Subgroup : [311]	Property taxes				
Fund : 001	General				
001.0000.311.0000	Ad Valorem Taxes	(849,000.00)	(768,747.00)	(696,132.00)	(690,400.00) No change in millage based on 10.7% estimated property value increase
001.0000.311.0001	Delinquent Ad Valorem Taxes	(1,000.00)	(1,000.00)	0.00	(2,200.00)
Subtotal Fund : 001	Subgroup : [311] Property taxes	(850,000.00)	(770,747.00)	(696,132.00)	(692,600.00)
Subtotal All Funds PrSubtotal [311] Property taxes		(850,000.00)	(770,747.00)	(696,132.00)	(692,600.00)
Subgroup : [312]	Sales and use taxes				
Fund : 001	General				
001.0000.312.1800	Sales Tax Revenue	(167,000.00)	(156,907.00)	(154,842.00)	(156,000.00) Per FLEDR estimates 7/13/2021
001.0000.312.1801	Sales Tax Revenue - COVID-19 Loss	0.00	39,227.00	0.00	0.00
001.0000.312.4100	First Local Option Fuel Tax	(40,000.00)	(38,364.00)	(37,727.00)	(38,500.00) Per FLEDR estimates 7/13/2021
001.0000.312.4101	First Local Option Fuel Tax - COVID-19	0.00	9,591.00	0.00	0.00
001.0000.312.4200	Second Local Option Tax	(28,000.00)	(28,295.00)	(27,920.00)	(28,500.00) Per FLEDR estimates 7/13/2021
001.0000.312.4201	Second Local Option Fuel Tax - COVID-	0.00	7,071.00	0.00	0.00
Subtotal Fund : 001	Subgroup : [312] Sales and use taxes	(235,000.00)	(167,667.00)	(220,489.00)	(223,000.00)
Subtotal All Funds PrSubtotal [312] Sales and use taxes		(235,000.00)	(167,667.00)	(220,489.00)	(223,000.00)
Subgroup : [313]	Insurance premium taxes				
Fund : 001	General				
001.0000.313.5200	Casualty Insurance Premium Tax	(25,000.00)	(25,000.00)	(26,059.00)	0.00 Offset by expense - passthrough recognition of state contribution to Police Pension
Subtotal Fund : 001	Subgroup : [313] Insurance premium	(25,000.00)	(25,000.00)	(26,059.00)	0.00
Subtotal All Funds PrSubtotal [313] Insurance premium tax		(25,000.00)	(25,000.00)	(26,059.00)	0.00
Subgroup : [314]	Utility taxes				
Fund : 001	General				
001.0000.314.1000	Utility Tax Duke Energy	(225,000.00)	(220,000.00)	(219,514.00)	(192,000.00)
001.0000.314.5000	Utility Service Tax Propane	(8,000.00)	(8,500.00)	(7,372.00)	(8,500.00)
001.0000.315.0000	Communications Service Tax	(70,000.00)	(70,000.00)	(75,274.00)	(74,000.00)
Subtotal Fund : 001	Subgroup : [314] Utility taxes	(303,000.00)	(298,500.00)	(302,160.00)	(274,500.00)
Subtotal All Funds PrSubtotal [314] Utility taxes		(303,000.00)	(298,500.00)	(302,160.00)	(274,500.00)
Subgroup : [316]	Local business tax				
Fund : 001	General				
001.0000.316.0000	Local Business Tax	0.00	0.00	(6,712.00)	(4,000.00)
Subtotal Fund : 001	Subgroup : [316] Local business tax	0.00	0.00	(6,712.00)	(4,000.00)
Subtotal All Funds PrSubtotal [316] Local business tax		0.00	0.00	(6,712.00)	(4,000.00)
All Funds Presented Group Total [R-01] Taxes		(1,413,000.00)	(1,261,914.00)	(1,251,552.00)	(1,194,100.00)
Group : [R-02]	Licenses & Permits				
Subgroup : [322]	Building				
Fund : 001	General				
001.0000.322.0318	Bldg Permit Application	(20,000.00)	(28,000.00)	(14,567.00)	(20,000.00)
001.0000.322.0320	Bldg Permit Valuation	(65,000.00)	(65,000.00)	(59,466.00)	(65,000.00)
Subtotal Fund : 001	Subgroup : [322] Building	(85,000.00)	(93,000.00)	(74,033.00)	(85,000.00)
Subtotal All Funds PrSubtotal [322] Building		(85,000.00)	(93,000.00)	(74,033.00)	(85,000.00)
Subgroup : [323]	Franchise fees				
Fund : 001	General				
001.0000.323.1000	Franchise Fee Duke Energy	(175,000.00)	(175,000.00)	(164,485.00)	(158,500.00)
001.0000.323.7000	Franchise Fee Solid Waste	(30,000.00)	(28,341.00)	(33,694.00)	(30,719.00)
Subtotal Fund : 001	Subgroup : [323] Franchise fees	(205,000.00)	(203,341.00)	(198,179.00)	(189,219.00)
Subtotal All Funds PrSubtotal [323] Franchise Fees		(205,000.00)	(203,341.00)	(198,179.00)	(189,219.00)
Subgroup : [324]	Impact Fees				
Fund : 001	General				
001.0000.324.1100	Impact Fees Residential Public	0.00	(5,000.00)	(5,000.00)	(5,000.00)
001.0000.324.3100	Impact Fees Residential Road	0.00	(10,000.00)	(13,750.00)	(10,000.00)
001.0000.324.6100	Impact Fees Residential Culture	0.00	(5,000.00)	(5,000.00)	(5,000.00)
001.0000.324.7100	Impact Fees Residential Other	0.00	(5,000.00)	(5,000.00)	(5,000.00)
Subtotal Fund : 001	Subgroup : [324] Impact Fees	0.00	(25,000.00)	(28,750.00)	(25,000.00) New statute requires impact fees to be recored in standalone funds. Ending balance at 9/30/2020 will be transferred to the new fund.
Subtotal All Funds PrSubtotal [324] Impact Fees		0.00	(25,000.00)	(28,750.00)	(25,000.00)
Subgroup : [325]	Fire assessment				
Fund : 001	General				
001.0000.325.1104	Fire Assessment Revenue	(440,000.00)	(423,874.00)	(428,408.00)	(423,874.00)
Subtotal Fund : 001	Subgroup : [325] Fire assessment	(440,000.00)	(423,874.00)	(428,408.00)	(423,874.00)
Subtotal All Funds PrSubtotal [325] Fire assessment		(440,000.00)	(423,874.00)	(428,408.00)	(423,874.00)
Subgroup : [329]	Other				
Fund : 001	General				
001.0000.321.0326	Tree Permits	(1,000.00)	(1,200.00)	(2,160.00)	(1,200.00)
001.0000.322.0324	Reinspection Fee	(1,500.00)	(1,500.00)	(2,880.00)	(500.00)
001.0000.322.0325	Alarm Permits	(120.00)	(120.00)	(160.00)	(160.00)
001.0000.322.0326	Bldg Surcharge	(1,000.00)	(500.00)	(2,088.00)	(258.00)
001.0000.322.0327	Sign Permits	(1,000.00)	(800.00)	(1,172.00)	(80.00)
001.0000.322.0328	Development Review	(28,000.00)	(28,000.00)	(8,765.00)	(68,000.00)
001.0000.322.0329	Plan Review	(55,000.00)	(55,000.00)	(58,344.00)	(45,000.00)
001.0000.322.0331	Yard Sale Permits	(30.00)	(30.00)	(10.00)	(30.00)
001.0000.322.2010	Golf Cart Registration	(250.00)	(300.00)	(200.00)	(350.00)
001.0000.322.4000	Animal Control Fees	(300.00)	(400.00)	(245.00)	(70.00)
001.0000.322.9020	Candidate Filing Fee	(300.00)	(300.00)	(856.00)	(140.00)
Subtotal Fund : 001	Subgroup : [329] Other	(88,500.00)	(87,950.00)	(76,880.00)	(115,768.00)
Subtotal All Funds PrSubtotal [329] Other		(88,500.00)	(87,950.00)	(76,880.00)	(115,768.00)
All Funds Presented Group Total [R-02] Licenses & Permits		(818,500.00)	(833,165.00)	(806,250.00)	(838,861.00)
Group : [R-03]	Intergovernmental				
Subgroup : [UR]	Unrestricted				
Fund : 001	General				
001.0000.335.0000	Municipal Fuel Tax Revenue	(1,000.00)	(1,000.00)	(1,069.00)	(1,000.00)
001.0000.335.9010	State Revenue Sharing	(118,000.00)	(114,085.00)	(105,737.00)	(110,000.00) Per FLEDR estimates 7/13/2021
001.0000.335.9011	State Revenue Sharing - COVID-19 Loss	0.00	28,521.00	0.00	0.00
001.0000.335.9020	County Business Tax	(3,000.00)	(2,500.00)	(3,125.00)	(2,500.00)
001.0000.335.9030	Mobile Home Licenses	(6,000.00)	(6,000.00)	(5,719.00)	(6,000.00)
001.0000.335.9040	Alcoholic Beverage License	(1,000.00)	(950.00)	(950.00)	(950.00)
Subtotal Fund : 001	Subgroup : [UR] Unrestricted	(129,000.00)	(96,014.00)	(116,580.00)	(120,450.00)
Subtotal All Funds PrSubtotal [UR] Unrestricted		(129,000.00)	(96,014.00)	(116,580.00)	(120,450.00)
Subgroup : [GR]	Grants				
Fund : 001	General				
001.0000.331.9000	GrantsFromOtherGov - CDBG	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)
001.0000.331.9020	GrantsFromOtherGov-FL, DEQ Grant fo	0.00	(35,000.00)	0.00	0.00
001.0000.334.2000	State Grants - Public Safety	0.00	0.00	(97,468.00)	0.00
Subtotal Fund : 001	Subgroup : [GR] Grants	(50,000.00)	(85,000.00)	(147,468.00)	(50,000.00)

Subtotal All Funds PrSubtotal [GR] Grants		(50,000.00)	(85,000.00)	(147,468.00)	(50,000.00)
All Funds Presented Group Total [R-03] Intergovernmental		(179,000.00)	(181,014.00)	(264,048.00)	(170,450.00)
Group : [R-04] Charges for Services					
Subgroup : [R-04.1] Charges for Services					
Fund : 001 General					
001.0000.322.9030	Notary Service	0.00	(15.00)	0.00	(5.00)
001.0000.342.3434	Garbage Solid Waste Revenue	(294,000.00)	(283,413.00)	(275,478.00)	(275,158.00)
001.0000.348.0010	Cleaning Fee Revenue (Ivy Hawn)	(4,500.00)	(4,500.00)	(750.00)	(4,500.00)
Subtotal Fund : 001 Subgroup : [R-04.1] Charges for Serv		(298,500.00)	(287,928.00)	(276,226.00)	(279,663.00)
Subtotal All Funds PrSubtotal [R-04.1] Charges for Service		(298,500.00)	(287,928.00)	(276,226.00)	(279,663.00)
All Funds Presented Group Total [R-04] Charges for Servic		(298,500.00)	(287,928.00)	(276,226.00)	(279,663.00)
Group : [R-05] Fines and Forfeitures					
Subgroup : None					
Fund : 001 General					
001.0000.351.0500	Traffic Fines	(6,000.00)	(6,500.00)	(5,807.00)	(12,000.00)
001.0000.354.0000	Local Ordinance Fines	(1,000.00)	(1,000.00)	0.00	(120.00)
001.0000.354.0010	Investigative Costs	(1,200.00)	(1,200.00)	(1,138.00)	(1,200.00)
001.0000.354.0020	Police Education	(100.00)	(50.00)	(22.00)	(50.00)
001.0000.354.0030	Police Education Traffic	(400.00)	(400.00)	(504.00)	(390.00)
001.0000.359.0000	Fines and Forfeitures	(300.00)	(300.00)	(149.00)	0.00
Subtotal Fund : 001 Subgroup : None		(9,000.00)	(9,450.00)	(7,620.00)	(13,760.00)
Subtotal All Funds PrSubgroup : None		(9,000.00)	(9,450.00)	(7,620.00)	(13,760.00)
All Funds Presented Group Total [R-05] Fines and Forfeitu		(9,000.00)	(9,450.00)	(7,620.00)	(13,760.00)
Group : [R-07] Misc. Income					
Subgroup : None					
Fund : 001 General					
001.0000.361.6000	Bad Check Charge	0.00	(60.00)	0.00	(60.00)
001.0000.361.7000	Photocopies / Public Record Requests	(500.00)	(800.00)	(625.00)	(500.00)
001.0000.361.8000	Other Income Police Dept	(200.00)	(300.00)	(138.00)	(300.00)
001.0000.361.9000	Cemetery Lots	(500.00)	(500.00)	(500.00)	(500.00)
001.0000.362.0371	Rental Fees Hopkins Hall	(2,000.00)	(2,200.00)	(1,950.00)	(4,000.00)
001.0000.362.0372	Rent Fees - Equestrian Stalls	(500.00)	(540.00)	(670.00)	(540.00)
001.0000.362.0373	Rent Fees - Equestrian Center	0.00	0.00	0.00	(50.00)
001.0000.362.0374	Utilities from Eq Center	(1,000.00)	(1,000.00)	(1,286.00)	(600.00)
001.0000.362.0377	Rental Fees Melissa Park	(300.00)	(400.00)	(250.00)	(700.00)
001.0000.362.0378	Rent Revenue - CAC	(5,000.00)	(11,700.00)	(10,769.00)	(10,500.00)
001.0000.362.0379	Rent Fees - Mitchell Brothers	0.00	(500.00)	0.00	(5,000.00)
001.0000.366.0030	Market in the Park	(12,000.00)	(14,000.00)	(10,085.00)	(12,000.00)
001.0000.366.0040	Donations - PD	0.00	0.00	(200.00)	0.00
001.0000.366.0050	Special Events	(5,000.00)	(5,000.00)	(22,618.00)	(12,000.00)
001.0000.366.0060	5k Stressbuster	(10,000.00)	(10,000.00)	0.00	(10,000.00)
001.0000.366.0070	Donations (Macy Pavilion)	0.00	(29,500.00)	(29,920.00)	(1,200.00)
001.0000.366.0080	Donations - Trees	0.00	(1,000.00)	0.00	0.00
001.0000.369.0000	Miscellaneous (sale of Melissa Park / Mi	0.00	(25,000.00)	(20,677.00)	0.00
001.0000.369.1000	Ivy Income	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
Subtotal Fund : 001 Subgroup : None		(47,000.00)	(112,750.00)	(109,549.00)	(68,200.00)
Subtotal All Funds PrSubgroup : None		(47,000.00)	(112,750.00)	(109,549.00)	(68,200.00)
All Funds Presented Group Total [R-07] Misc. Income		(47,000.00)	(112,750.00)	(109,549.00)	(68,200.00)
Group : [R-08] Investment Income					
Subgroup : [R-08-01] Interest and Other					
Fund : 001 General					
001.0000.360.0010	SBA LGIP Interest	(4,000.00)	(4,000.00)	(9,560.00)	(4,000.00)
001.0000.360.0020	TD Bank Interest	(1,000.00)	(3,500.00)	(2,267.00)	0.00
Subtotal Fund : 001 Subgroup : [R-08-01] Interest and Oth		(5,000.00)	(7,500.00)	(11,827.00)	(4,000.00)
Subtotal All Funds PrSubtotal [R-08-01] Interest and Other		(5,000.00)	(7,500.00)	(11,827.00)	(4,000.00)
All Funds Presented Group Total [R-08] Investment Incom		(5,000.00)	(7,500.00)	(11,827.00)	(4,000.00)
Group : [R-80] Proceeds from Sale of Capital Assets					
Subgroup : None					
Fund : 001 General					
001.0000.365.0000	Gain (Loss) on Disposition	0.00	0.00	(11,111.00)	(12,000.00)
Subtotal Fund : 001 Subgroup : None		0.00	0.00	(11,111.00)	(12,000.00)
Subtotal All Funds PrSubgroup : None		0.00	0.00	(11,111.00)	(12,000.00)
All Funds Presented Group Total [R-80] Proceeds from Sal		0.00	0.00	(11,111.00)	(12,000.00)
Group : [X-01] General Government					
Subgroup : [511] Legislative					
Fund : 001 General					
001.1101.511.1100	Exec Salaries - LE	38,500.00	38,446.00	38,257.00	38,446.00
001.1101.511.2100	FICA Taxes - LE	3,000.00	2,937.00	2,927.00	2,937.00
001.1101.511.2200	Retirement Contributions - LE	4,500.00	3,845.00	3,419.00	3,176.00
001.1101.511.2400	Workers' Comp - LE	100.00	100.00	50.00	100.00
001.1101.511.4000	Travel & Per diem - LE	5,500.00	5,500.00	2,119.00	6,000.00
001.1101.511.4200	Postage & Freight - LE	400.00	350.00	543.00	200.00
001.1101.511.4700	Printing - LE	750.00	750.00	1,354.00	1,000.00
001.1101.511.4800	Promotional Activities - LE	4,500.00	4,500.00	1,943.00	3,246.00
001.1101.511.4900	Other Current Charges - LE (Municodes)'	12,500.00	12,500.00	19,990.00	18,638.00
001.1101.511.4901	Other Current Charges - LE - Donations	8,000.00	12,156.00	0.00	0.00
001.1101.511.5200	Operating Supplies - LE	750.00	750.00	1,147.00	750.00
001.1101.511.5400	Dues & Subscriptions - LE	7,000.00	7,000.00	4,293.00	5,000.00
Subtotal Fund : 001 Subgroup : [511] Legislative		85,500.00	88,834.00	74,942.00	79,493.00
Subtotal All Funds PrSubtotal [511] Legislative		85,500.00	88,834.00	74,942.00	79,493.00
Subgroup : [512] Executive					
Fund : 001 General					
001.1201.512.1200	Regular Salaries - EX	83,000.00	64,305.00	63,419.00	63,044.00
001.1201.512.2100	FICA Taxes - EX	8,300.00	4,913.00	4,795.00	4,816.00
001.1201.512.2200	Retirement Contributions - EX	27,000.00	17,549.00	16,331.00	16,020.00
001.1201.512.2300	Life & Health Insurance - EX	8,000.00	8,948.00	7,881.00	7,938.00
001.1201.512.2400	Workers' Comp - EX	250.00	100.00	500.00	100.00
001.1201.512.4000	Travel & Per diem - EX	2,250.00	2,250.00	509.00	2,250.00
001.1201.512.4100	Communications - EX	700.00	700.00	675.00	400.00
001.1201.512.4900	Other Current Charges - EX	500.00	500.00	149.00	500.00
001.1201.512.5100	Office Supplies - EX	0.00	200.00	0.00	200.00
001.1201.512.5400	Dues & Subscriptions - EX	2,000.00	2,000.00	2,475.00	2,000.00
Subtotal Fund : 001 Subgroup : [512] Executive		130,000.00	101,465.00	96,734.00	97,268.00
Subtotal All Funds PrSubtotal [512] Executive		130,000.00	101,465.00	96,734.00	97,268.00
Subgroup : [513] Administration					
Fund : 001 General					
001.1301.513.1200	Regular Salaries - AD	83,000.00	0.00	57,093.00	18,375.00 Personnel reallocated from Dept 519
001.1301.513.1400	Overtime- AD	0.00	0.00	691.00	610.00
001.1301.513.2100	FICA Taxes- AD	6,500.00	0.00	4,366.00	1,404.00 Personnel reallocated from Dept 519
001.1301.513.2200	Retirement Contributions- AD	9,000.00	0.00	3,514.00	794.00 Personnel reallocated from Dept 519
001.1301.513.2300	Life & Health Insurance- AD	27,000.00	0.00	8,383.00	2,802.00 Personnel reallocated from Dept 519
001.1301.513.2400	Workers' Comp- AD	0.00	0.00	500.00	104.00
001.1301.513.3100	Professional Services- AD	0.00	1,200.00	0.00	1,200.00
001.1301.513.3200	Accounting - Audit	12,500.00	12,500.00	9,650.00	10,500.00
001.1301.513.3210	Accounting - Financial Management	36,000.00	36,000.00	36,000.00	36,000.00
001.1301.513.3220	Contracted Services - AD Tyler Software	10,000.00	10,000.00	0.00	10,000.00
001.1301.513.4000	Travel & Per Diem - AD	0.00	200.00	0.00	200.00

001.1301.513.4800	Promotional Activities- AD	0.00	200.00	0.00	200.00
001.1301.513.4900	Other Current Charges- AD (TD Bank fe	500.00	850.00	261.00	850.00
001.1301.513.5200	Operating Supplies- AD	500.00	500.00	2,329.00	500.00
001.1301.513.5400	Dues & Subscriptions- AD	1,000.00	625.00	790.00	625.00
Subtotal Fund : 001	Subgroup : [513] Administration	186,000.00	61,575.00	143,577.00	84,164.00
Subtotal All Funds PrSubtotal [513] Administration		186,000.00	61,575.00	143,577.00	84,164.00

Subgroup : [514] Legal					
Fund : 001					
General					
001.1401.514.3100	Professional Services - Legal (City Attor	75,000.00	70,000.00	71,191.00	55,000.00
Subtotal Fund : 001	Subgroup : [514] Legal	75,000.00	70,000.00	71,191.00	55,000.00
Subtotal All Funds PrSubtotal [514] Legal		75,000.00	70,000.00	71,191.00	55,000.00

Subgroup : [519] Other General Government					
Fund : 001					
General					
001.1901.519.1200	Regular Salaries - GG	0.00	69,037.00	5,343.00	61,638.00
001.1901.519.1400	Overtime - GG	0.00	2,200.00	170.00	600.00
001.1901.519.2100	FICA Taxes - GG	0.00	5,774.00	421.00	4,709.00
001.1901.519.2200	Retirement Contributions - GG	0.00	6,904.00	496.00	5,221.00
001.1901.519.2300	Life & Health Insurance - GG	0.00	23,686.00	77.00	18,211.00
001.1901.519.2400	Workers' Comp - GG	0.00	208.00	0.00	104.00
001.1901.519.3100	Professional Services - GG (IT)	10,000.00	9,500.00	8,781.00	17,000.00
001.1901.519.3110	Professional Services - Building Dept - C	30,000.00	30,000.00	38,442.00	28,000.00
001.1901.519.3120	Professional Services - Architect- GG	2,500.00	2,500.00	2,540.00	4,000.00
001.1901.519.3130	Professional Services - Historic Consults	20,000.00	15,000.00	23,238.00	15,000.00
001.1901.519.3140	Professional Services - Engineer - GG	30,000.00	15,000.00	35,280.00	15,000.00
001.1901.519.3150	Professional Services - Planner - GG (pl	20,000.00	50,000.00	8,362.00	20,000.00
001.1901.519.3400	Contracted Services - GG (Payroll Svc /	20,000.00	20,000.00	13,330.00	70,000.00
001.1901.519.3405	Contracted Services - GG - Hurricane R	50,000.00	50,000.00	0.00	0.00
001.1901.519.3410	Contracted Services - Custodial - GG	6,000.00	6,000.00	4,915.00	6,000.00
001.1901.519.4000	Travel & Per Diem - GG	3,000.00	3,000.00	516.00	3,000.00
001.1901.519.4100	Communications - GG	7,000.00	7,000.00	12,305.00	7,000.00
001.1901.519.4200	Postage & Freight - GG	2,000.00	2,000.00	523.00	2,500.00
001.1901.519.4300	Utilities - Power - GG	7,000.00	7,000.00	6,094.00	7,500.00
001.1901.519.4310	Utilities - Water - GG	3,000.00	3,000.00	2,046.00	620.00
001.1901.519.4400	Rents & Leases - GG	3,500.00	3,350.00	3,083.00	3,350.00
001.1901.519.4500	Insurance - GG	60,000.00	55,000.00	57,626.00	58,000.00
001.1901.519.4610	Bldg Maintenance - GG (elevator, pest c	10,000.00	5,000.00	20,269.00	5,000.00
001.1901.519.4620	Equip Maintenance - GG	0.00	0.00	3,175.00	0.00
001.1901.519.4700	Printing - GG	3,500.00	3,500.00	262.00	5,000.00
001.1901.519.4800	Promotional Activities - GG	4,000.00	4,000.00	3,331.00	5,000.00
001.1901.519.4900	Other Current Charges - GG	6,000.00	6,000.00	6,198.00	10,000.00
001.1901.519.4910	Contingency - GG	0.00	0.00	64.00	0.00
001.1901.519.5100	Office Supplies - GG	6,000.00	6,000.00	13,546.00	6,500.00
001.1901.519.5200	Operating Supplies - GG - Microsoft Lic	6,500.00	6,500.00	9,919.00	5,000.00
001.1901.519.5400	Dues & Subscriptions - GG	2,500.00	2,500.00	7,312.00	2,500.00
001.1901.519.5500	Training - GG	2,000.00	2,000.00	0.00	2,000.00
Subtotal Fund : 001	Subgroup : [519] Other General Govern	314,500.00	421,659.00	287,664.00	388,453.00
Subtotal All Funds PrSubtotal [519] Other General Govern		314,500.00	421,659.00	287,664.00	388,453.00

All Funds Presented	Group Total [X-01] General Governme	791,000.00	743,533.00	674,108.00	704,378.00
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Group : [X-02] Public Safety					
Subgroup : [521] Police					
Fund : 001					
General					
001.2101.521.1200	Regular Salaries - PD	350,000.00	300,675.00	314,808.00	315,963.00
001.2101.521.1400	Overtime - PD	15,000.00	15,000.00	8,580.00	15,000.00
001.2101.521.1500	Reserve Pay-PD	0.00	10,000.00	0.00	10,000.00
001.2101.521.1600	Annual Leave - PD (Walker Retirement)	0.00	14,704.00	0.00	0.00
001.2101.521.2100	FICA Taxes - PD	29,000.00	22,971.00	24,526.00	24,139.00
001.2101.521.2200	Retirement Contributions - PD	20,000.00	15,000.00	16,639.00	30,792.00
001.2101.521.2201	Retirement Contributions (State) - PD	25,000.00	25,000.00	26,059.00	0.00
001.2101.521.2300	Life & Health Insurance - PD	86,000.00	71,059.00	56,293.00	74,313.00
001.2101.521.2400	Workers' Comp - PD	5,500.00	5,471.00	5,150.00	5,471.00
001.2101.521.3100	Professional Services - PD	2,000.00	2,500.00	0.00	2,500.00
001.2101.521.3400	Contracted Services - PD	5,000.00	5,000.00	7,136.00	2,000.00
001.2101.521.4000	Travel & Per Diem - PD	4,500.00	4,500.00	7,200.00	4,500.00
001.2101.521.4100	Communications - PD	8,000.00	8,000.00	9,321.00	6,000.00
001.2101.521.4200	Postage & Freight - PD	400.00	400.00	335.00	400.00
001.2101.521.4300	Utilities - Power - PD	3,600.00	3,600.00	3,600.00	3,600.00
001.2101.521.4310	Utilities - Water - PD	500.00	620.00	488.00	620.00
001.2101.521.4400	Rents & Leases - PD	3,500.00	3,500.00	3,063.00	3,500.00
001.2101.521.4500	Insurance - PD	0.00	0.00	0.00	1,750.00
001.2101.521.4610	Bldg Maintenance - PD	2,000.00	2,000.00	6,248.00	2,000.00
001.2101.521.4620	Equip Maintenance - PD	10,000.00	10,000.00	11,088.00	10,000.00
001.2101.521.4700	Printing - PD	1,000.00	1,200.00	127.00	1,200.00
001.2101.521.4800	Other Current Charges - PD	2,500.00	2,500.00	838.00	2,500.00
001.2101.521.5100	Office Supplies - PD	1,500.00	1,500.00	415.00	1,500.00
001.2101.521.5200	Operating Supplies - PD	15,000.00	10,000.00	20,125.00	10,000.00
001.2101.521.5210	Operating Supplies - Fuel - PD	12,000.00	12,000.00	10,553.00	13,000.00
001.2101.521.5400	Dues & Subscriptions - PD	5,000.00	5,000.00	900.00	5,000.00
001.2101.521.5500	Training - PD	2,000.00	2,000.00	0.00	2,000.00
Subtotal Fund : 001	Subgroup : [521] Police	609,000.00	554,200.00	526,405.00	547,748.00
Subtotal All Funds PrSubtotal [521] Police		609,000.00	554,200.00	526,405.00	547,748.00

Subgroup : [522] Fire					
Fund : 001					
General					
001.2201.522.3100	Professional Services- Fire	3,000.00	0.00	3,822.00	0.00
001.2201.522.3402	Contracted Services (Fire)	436,000.00	421,028.00	423,740.00	423,740.00
Subtotal Fund : 001	Subgroup : [522] Fire	439,000.00	421,028.00	427,562.00	423,740.00
Subtotal All Funds PrSubtotal [522] Fire		439,000.00	421,028.00	427,562.00	423,740.00

All Funds Presented	Group Total [X-02] Public Safety	1,048,000.00	975,228.00	953,967.00	971,468.00
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Group : [X-03] Physical environment					
Subgroup : [534] Solid Waste					
Fund : 001					
General					
001.3401.534.3435	Utilities - Solid Waste (Recycling)	9,000.00	8,708.00	6,989.00	7,000.00
001.3401.534.4300	Utilities - Solid Waste (Garbage)	290,000.00	283,158.00	263,908.00	261,547.00
Subtotal Fund : 001	Subgroup : [534] Solid Waste	299,000.00	291,866.00	270,897.00	268,547.00
Subtotal All Funds PrSubtotal [534] Solid Waste		299,000.00	291,866.00	270,897.00	268,547.00

Subgroup : [537] Resource Management					
Fund : 001					
General					
001.3701.537.3400	Contract Services - Lake Maintenance	15,000.00	0.00	0.00	0.00
Subtotal Fund : 001	Subgroup : [537] Resource Managem	15,000.00	0.00	0.00	0.00
Subtotal All Funds PrSubtotal [537] Resource Management		15,000.00	0.00	0.00	0.00

All Funds Presented	Group Total [X-03] Physical environm	314,000.00	291,866.00	270,897.00	268,547.00
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Group : [X-04] Transportation					
Subgroup : [541] Roads					
Fund : 001					
General					
001.4101.541.1200	Regular Salaries - SR	75,000.00	80,942.00	79,390.00	78,696.00
001.4101.541.1400	Overtime - SR	4,000.00	4,000.00	2,615.00	4,000.00
001.4101.541.2100	FICA Taxes - SR	6,000.00	6,184.00	6,226.00	6,012.00
001.4101.541.2200	Retirement Contributions - SR	8,500.00	8,094.00	7,238.00	6,865.00
001.4101.541.2300	Life & Health Insurance - SR	24,000.00	23,686.00	20,809.00	21,012.00
001.4101.541.2400	Workers' Comp - SR	2,000.00	3,063.00	1,200.00	3,063.00
001.4101.541.3100	Professional Services - SR	0.00	2,500.00	0.00	2,500.00
001.4101.541.3110	Professional Services - Tree Maintenan	40,000.00	40,000.00	53,145.00	50,000.00

001.4101.541.3120	Professional Services - Road Mainten	0.00	20,000.00	0.00	15,000.00
001.4101.541.3130	Professional Services - Road Striping - E	0.00	3,000.00	0.00	6,000.00
001.4101.541.3400	Contracted Services - SR	40,000.00	15,000.00	37,912.00	15,000.00
001.4101.541.4100	Communications - SR	2,000.00	2,000.00	1,374.00	2,000.00
001.4101.541.4300	Utilities - Power - SR	30,000.00	32,000.00	27,731.00	30,000.00
001.4101.541.4400	Rents & Leases - SR	1,000.00	4,250.00	235.00	4,250.00
001.4101.541.4610	Bldg Maintenance - SR	5,000.00	5,000.00	225.00	5,000.00
001.4101.541.4620	Equip Maintenance - SR	12,000.00	12,000.00	6,579.00	17,000.00
001.4101.541.4900	Other Current Charges - SR	1,500.00	1,200.00	2,651.00	4,200.00
001.4101.541.5200	Operating Supplies - SR	10,000.00	10,000.00	49,918.00	10,000.00
001.4101.541.5210	Operating Supplies - Fuel - SR	3,500.00	3,500.00	2,509.00	2,000.00
001.4101.541.5300	Road Materials & Supplies - SR	20,000.00	20,000.00	11,939.00	30,000.00
001.4101.541.5400	Dues & Subscriptions - SR	500.00	500.00	4,199.00	500.00
Subtotal Fund : 001	Subgroup : [541] Roads	285,000.00	296,919.00	315,895.00	309,899.00
Subtotal All Funds PrSubtotal [541] Roads		285,000.00	296,919.00	315,895.00	309,899.00
All Funds Presented	Group Total [X-04] Transportation	285,000.00	296,919.00	315,895.00	309,899.00
Group : [X-07]	Culture/Recreation				
Subgroup : [572]	Parks and Rec				
Fund : 001	General				
001.7201.572.1200	Regular Salaries - PR	30,000.00	26,547.00	25,950.00	25,799.00
001.7201.572.1400	Overtime - PR	3,000.00	4,000.00	1,642.00	4,000.00
001.7201.572.1500	FICA Taxes - PR	2,300.00	2,028.00	1,708.00	1,971.00
001.7201.572.2200	Retirement Contributions - PR	3,000.00	2,655.00	2,441.00	2,185.00
001.7201.572.2300	Life & Health Insurance - PR	8,000.00	7,895.00	6,901.00	7,004.00
001.7201.572.2400	Workers' Comp - PR	2,000.00	3,200.00	0.00	3,063.00
001.7201.572.3100	Professional Services - PR	5,000.00	5,000.00	10,512.00	5,000.00
001.7201.572.3400	Contracted Services - PR (and Lake Mail	12,000.00	12,000.00	38,372.00	13,500.00
001.7201.572.3410	Contracted Services - Facility Cleaning -	3,000.00	3,000.00	3,000.00	4,000.00
001.7201.572.4100	Communications - PR	1,000.00	1,000.00	1,423.00	1,000.00
001.7201.572.4300	Utilities - Power - PR	13,000.00	13,000.00	17,969.00	14,000.00
001.7201.572.4310	Utilities - Water - PR	10,000.00	10,000.00	5,770.00	20,000.00
001.7201.572.4400	Rents & Leases - PR	7,500.00	7,500.00	10,412.00	7,500.00
001.7201.572.4610	Bldg Maintenance - PR	7,500.00	7,500.00	9,240.00	7,500.00
001.7201.572.4620	Equip Maintenance - PR	15,000.00	15,000.00	33,494.00	15,000.00
001.7201.572.4700	Printing - PR	1,200.00	1,200.00	42.00	1,500.00
001.7201.572.4800	Special Event Expenses - PR	10,000.00	10,000.00	11,724.00	10,000.00
001.7201.572.4900	Other Current Charges - PR	5,000.00	5,000.00	579.00	5,000.00
001.7201.572.4940	July 4th Exp - PR	7,500.00	7,500.00	0.00	7,500.00
001.7201.572.4980	Market in the Park	300.00	300.00	150.00	300.00
001.7201.572.4990	Stressbuster 5A Event	12,000.00	12,000.00	12,023.00	10,000.00
001.7201.572.5200	Operating Supplies - PR	20,000.00	20,000.00	43,195.00	25,000.00
001.7201.572.5210	Operating Supplies - Fuel - PR	3,200.00	3,200.00	1,008.00	3,200.00
001.7201.572.5400	Dues & Subscriptions - PR	500.00	150.00	332.00	150.00
Subtotal Fund : 001	Subgroup : [572] Parks and Rec	182,000.00	179,675.00	234,885.00	194,172.00
Subtotal All Funds PrSubtotal [572] Parks and Rec		182,000.00	179,675.00	234,885.00	194,172.00
Subgroup : [575]	Creative Arts Cafe				
Fund : 001	General				
001.7501.575.4610	Bldg Maint-CA	5,000.00	5,000.00	12,999.00	0.00
001.7501.575.4900	Other Current Charges-CA	2,000.00	2,000.00	1,508.00	0.00
Subtotal Fund : 001	Subgroup : [575] Creative Arts Cafe	7,000.00	7,000.00	14,907.00	0.00
Subtotal All Funds PrSubtotal [575] Creative Arts Cafe		7,000.00	7,000.00	14,907.00	0.00
All Funds Presented	Group Total [X-07] Culture/Recreation	189,000.00	186,675.00	249,792.00	194,172.00
Group : [X-20]	Capital Projects				
Subgroup : None	General				
Fund : 001					
001.1901.519.6200	Cap Outlay-Bldgs-GG	15,000.00	7,500.00	0.00	4,500.00
001.2101.521.6400	Cap Outlay - Equip - PD	0.00	25,000.00	0.00	4,000.00
001.4101.541.6300	Cap Outlay Infrastructure - SR (CDBG P	50,000.00	84,000.00	65,295.00	55,650.00
001.4101.541.6400	Cap Outlay-Equip - SR	77,000.00	10,000.00	0.00	52,400.00
001.7201.572.6200	Cap Outlay-Bldgs - PR	25,000.00	38,000.00	0.00	16,000.00
001.7201.572.6400	Cap Outlay - Equip - PR	34,000.00	35,000.00	0.00	25,000.00
Subtotal Fund : 001	Subgroup : None	201,000.00	199,500.00	65,295.00	157,550.00
Subtotal All Funds PrSubtotal [X-20] Capital Projects		201,000.00	199,500.00	65,295.00	157,550.00
All Funds Presented	Group Total [X-20] Capital Projects	201,000.00	199,500.00	65,295.00	157,550.00
Group : [X-30]	Debt Service				
Subgroup : [X-30-01] Principal	General				
Fund : 001					
001.2101.521.7100	Debt Service (Police Cars) - Principal	25,000.00	0.00	0.00	0.00
Subtotal Fund : 001	Subgroup : [X-30-01] Principal	25,000.00	0.00	0.00	0.00
Subtotal All Funds PrSubtotal [X-30-01] Principal		25,000.00	0.00	0.00	0.00
Subgroup : [X-30-02] Interest	General				
Fund : 001					
001.2101.521.7200	Debt Service (Police Cars) - Interest	7,000.00	0.00	0.00	0.00
Subtotal Fund : 001	Subgroup : [X-30-02] Interest	7,000.00	0.00	0.00	0.00
Subtotal All Funds PrSubtotal [X-30-02] Interest		7,000.00	0.00	0.00	0.00
All Funds Presented	Group Total [X-30] Debt Service	32,000.00	0.00	0.00	0.00
NET (INCOME) LOSS		90,000.00	0.00	(208,329.00)	25,000.00
Sum of Account Groups		90,000.00	0.00	(208,329.00)	25,000.00

Client: 202724 - City of Lake Helen, Florida
 Engagement: 2021 ACS - City of Lake Helen, Florida
 Period Ending: 9/30/2021
 Trial Balance: TB-01 - Fund TB
 Workpaper: Stormwater (110) Budget
 Fund Level: Fund
 Index: 110

Account	Description	SBUDGET 9/30/2022	OBUDGET 9/30/2021	1st PP-FINAL 9/30/2020	1st PP-OBUDGET 9/30/2020
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 110	Stormwater				
110.0000.271.2820	Fund Balance-ST	0.00	0.00	(151,981.00)	0.00
110.0000.279.2799	Appr-Reserve Fund Balance GÇó SW	(56,869.00)	(77,000.00)	0.00	0.00
Subtotal Fund : 110	Subgroup : [SS-01-01] Fund Balance	(56,869.00)	(77,000.00)	(151,981.00)	0.00
Subtotal All Funds Pr	Subtotal [SS-01-01] Fund Balance	(56,869.00)	(77,000.00)	(151,981.00)	0.00
All Funds Presented	Group Total [SS-01] Fund Balance	(56,869.00)	(77,000.00)	(151,981.00)	0.00
Group : [R-02]	Licenses & Permits				
Subgroup : [329]	Other				
Fund : 110	Stormwater				
110.0000.329.0110	Stormwater Permit	(2,000.00)	(1,800.00)	(3,120.00)	(1,800.00)
Subtotal Fund : 110	Subgroup : [329] Other	(2,000.00)	(1,800.00)	(3,120.00)	(1,800.00)
Subtotal All Funds Pr	Subtotal [329] Other	(2,000.00)	(1,800.00)	(3,120.00)	(1,800.00)
All Funds Presented	Group Total [R-02] Licenses & Permits	(2,000.00)	(1,800.00)	(3,120.00)	(1,800.00)
Group : [R-03]	Intergovernmental				
Subgroup : [GR]	Grants				
Fund : 110	Stormwater				
110.0000.331.3900	Federal Grant - Other PE (ARPA)	(487,531.00)	0.00	0.00	0.00
110.0000.334.5390	State Grant - Physical Environ	(170,600.00)	(294,836.00)	0.00	(294,837.00)
Subtotal Fund : 110	Subgroup : [GR] Grants	(658,131.00)	(294,836.00)	0.00	(294,837.00)
Subtotal All Funds Pr	Subtotal [GR] Grants	(658,131.00)	(294,836.00)	0.00	(294,837.00)
All Funds Presented	Group Total [R-03] Intergovernmental	(658,131.00)	(294,836.00)	0.00	(294,837.00)
Group : [R-04]	Charges for Services				
Subgroup : [R-04.1]	Charges for Services				
Fund : 110	Stormwater				
110.0000.329.0111	Stormwater Management Revenue	(60,000.00)	(55,245.00)	(52,001.00)	(53,376.00)
Subtotal Fund : 110	Subgroup : [R-04.1] Charges for Servi	(60,000.00)	(55,245.00)	(52,001.00)	(53,376.00)
Subtotal All Funds Pr	Subtotal [R-04.1] Charges for Service	(60,000.00)	(55,245.00)	(52,001.00)	(53,376.00)
All Funds Presented	Group Total [R-04] Charges for Servic	(60,000.00)	(55,245.00)	(52,001.00)	(53,376.00)
Group : [X-03]	Physical environment				
Subgroup : [538]	Stormwater				
Fund : 110	Stormwater				
110.3801.538.3100	Professional Services - SW	38,000.00	35,000.00	24,088.00	11,069.00
110.3801.538.3400	Contracted Services - SW	5,000.00	5,500.00	2,405.00	5,000.00
110.3801.538.4200	Postage - SW	0.00	50.00	0.00	0.00
110.3801.538.4620	Equip Maintenance - SW	5,000.00	5,035.00	0.00	6,348.00
110.3801.538.4700	Printing - SW	0.00	500.00	42.00	0.00
110.3801.538.5200	Operating Supplies - SW	0.00	3,200.00	0.00	0.00
Subtotal Fund : 110	Subgroup : [538] Stormwater	48,000.00	49,285.00	26,535.00	22,417.00
Subtotal All Funds Pr	Subtotal [538] Stormwater	48,000.00	49,285.00	26,535.00	22,417.00
All Funds Presented	Group Total [X-03] Physical environm	48,000.00	49,285.00	26,535.00	22,417.00
Group : [X-20]	Capital Projects				
Subgroup : None					
Fund : 110	Stormwater				
110.3801.538.6300	Capital Outlay - SW	729,000.00	379,596.00	69,041.00	327,596.00
Subtotal Fund : 110	Subgroup : None	729,000.00	379,596.00	69,041.00	327,596.00
Subtotal All Funds Pr	Subgroup : None	729,000.00	379,596.00	69,041.00	327,596.00
All Funds Presented	Group Total [X-20] Capital Projects	729,000.00	379,596.00	69,041.00	327,596.00
	NET (INCOME) LOSS	56,869.00	77,000.00	40,455.00	0.00
	Sum of Account Groups	0.00	0.00	(111,526.00)	0.00

Client: 202724 - City of Lake Helen, Florida
 Engagement: 2021 ACS - City of Lake Helen, Florida
 Period Ending: 9/30/2021
 Trial Balance: TB-01 - Fund TB
 Workpaper: Impact Fees (140) Budget
 Fund Level: Fund
 Index: 140

Budget Commentary: New Fund for FY22. Budgeted amounts are same as prior year general fund budget. Any expenditures made out of impact fee funds must be for capital expansion purposes in accordance with state statutes.

Account	Description	SBUDGET 9/30/2022	OBUDGET 9/30/2021	1st PP-FINAL 9/30/2020	1st PP-OBUDGET 9/30/2020
Group : [R-02]	Licenses & Permits				
Subgroup : [324]	Impact Fees				
Fund : 140	Impact Fees				
140.0000.324.1100	Impact Fees Residential Public	(5,000.00)	0.00	0.00	0.00
140.0000.324.3100	Impact Fees Residential Road	(10,000.00)	0.00	0.00	0.00
140.0000.324.6100	Impact Fees Residential Culture	(5,000.00)	0.00	0.00	0.00
140.0000.324.7100	Impact Fees Residential Other	(5,000.00)	0.00	0.00	0.00
Subtotal Fund : 140	Subgroup : [324] Impact Fees	(25,000.00)	0.00	0.00	0.00
Subtotal All Funds Pr	Subtotal [324] Impact Fees	(25,000.00)	0.00	0.00	0.00
All Funds Presented	Group Total [R-02] Licenses & Permit	(25,000.00)	0.00	0.00	0.00
Group : [X-20]	Capital Projects				
Subgroup : None	Impact Fees				
Fund : 140	Impact Fees				
140.1901.519.6200	Capital Expansion - Impact Fees	25,000.00	0.00	0.00	0.00
Subtotal Fund : 140	Subgroup : None	25,000.00	0.00	0.00	0.00
Subtotal All Funds Pr	Subgroup : None	25,000.00	0.00	0.00	0.00
All Funds Presented	Group Total [X-20] Capital Projects	25,000.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: 202724 - City of Lake Helen, Florida
 Engagement: 2021 ACS - City of Lake Helen, Florida
 Period Ending: 9/30/2021
 Trial Balance: TB-01 - Fund TB
 Workpaper: Utility Fund (410) Budget
 Fund Level: Fund
 Index: 410

Account	Description	SBUDGET 9/30/2022	OBUDGET 9/30/2021	1st PP-FINAL 9/30/2020	1st PP-OBUDGET 9/30/2020
Group : [R-04]	Charges for Services				
Subgroup : [R-04.1]	Charges for Services				
Fund : 410	Utility				
410.0000.341.3000	Water Sales	(730,000.00)	(710,000.00)	(651,180.00)	(750,000.00)
410.0000.341.3001	Capital Improvement Fee	(120,000.00)	(110,000.00)	(114,756.00)	0.00
410.0000.341.3010	Late Fees	(15,000.00)	(13,500.00)	(20,725.00)	(12,000.00)
410.0000.341.3020	Bad Check Charge-UT	(200.00)	(200.00)	(210.00)	(150.00)
410.0000.341.3030	Service Connection Charge	(800.00)	(800.00)	50.00	(800.00)
410.0000.341.3040	Post Delinquent Payment Fee	(1,000.00)	(4,000.00)	75.00	(4,000.00)
410.0000.341.3050	Com Water Meter Install-UT	(2,000.00)	(2,000.00)	(800.00)	(2,000.00)
410.0000.341.3060	Water Meter Installation	(20,000.00)	(20,000.00)	(20,550.00)	(20,000.00)
Subtotal Fund : 410	Subgroup : [R-04.1] Charges for Services	(889,000.00)	(860,500.00)	(808,096.00)	(788,950.00)
Subtotal All Funds Pr Subtotal [R-04.1] Charges for Services		(889,000.00)	(860,500.00)	(808,096.00)	(788,950.00)
All Funds Presented	Group Total [R-04] Charges for Services	(889,000.00)	(860,500.00)	(808,096.00)	(788,950.00)
Group : [R-06]	Impact Fees				
Subgroup : [R-06-10]	Water				
Fund : 410	Utility				
410.0000.326.2100	Impact Fees Residential Physical	0.00	(15,000.00)	(32,000.00)	(25,000.00)
Subtotal Fund : 410	Subgroup : [R-06-10] Water	0.00	(15,000.00)	(32,000.00)	(25,000.00)
Subtotal All Funds Pr Subtotal [R-06-10] Water		0.00	(15,000.00)	(32,000.00)	(25,000.00)
All Funds Presented	Group Total [R-06] Impact Fees	0.00	(15,000.00)	(32,000.00)	(25,000.00)
Group : [X-11]	Personnel Services				
Subgroup : [REG]	Regular Expenses				
Fund : 410	Utility				
410.3301.533.1200	Regular Salaries - UT	225,000.00	168,277.00	173,733.00	183,984.00
410.3301.533.1400	Overtime - UT	5,000.00	7,500.00	4,550.00	4,000.00
410.3301.533.2100	FICA Taxes - UT	17,000.00	12,856.00	12,248.00	14,056.00
410.3301.533.2200	Retirement Contributions - UT	30,000.00	18,790.00	17,479.00	17,468.00
410.3301.533.2300	Life & Health Insurance - UT	51,000.00	41,056.00	35,480.00	37,504.00
410.3301.533.2400	Workers' Comp - UT	2,000.00	1,908.00	4,400.00	1,907.00
Subtotal Fund : 410	Subgroup : [REG] Regular Expenses	330,000.00	250,387.00	247,890.00	258,919.00
Subtotal All Funds Pr Subtotal [REG] Regular Expenses		330,000.00	250,387.00	247,890.00	258,919.00
Subgroup : [ACT]	Actuarial & Noncash Adjustments				
Fund : 410	Utility				
410.3301.533.1600	Annual Leave - UT	0.00	0.00	2,514.00	0.00
410.3301.533.2700	Pension Expense	0.00	0.00	49,990.00	0.00
Subtotal Fund : 410	Subgroup : [ACT] Actuarial & Noncash A	0.00	0.00	52,504.00	0.00
Subtotal All Funds Pr Subtotal [ACT] Actuarial & Noncash A		0.00	0.00	52,504.00	0.00
All Funds Presented	Group Total [X-11] Personnel Services	330,000.00	250,387.00	300,394.00	258,919.00
Group : [X-12]	Contractual Services				
Subgroup : None					
Fund : 410	Utility				
410.3301.533.3100	Professional Services	5,000.00	73,500.00	4,495.00	5,000.00
410.3301.533.3200	Accounting - Audit	14,000.00	12,000.00	9,650.00	10,500.00
410.3301.533.3210	Accounting - Financial Management	24,000.00	24,000.00	24,000.00	24,000.00
410.3301.533.3220	Contracted Services - Tyler Software	10,000.00	10,000.00	4,150.00	10,000.00
410.3301.533.3400	Contracted Services - Biometric / Waterw	80,000.00	100,000.00	63,722.00	106,000.00
Subtotal Fund : 410	Subgroup : None	133,000.00	219,500.00	106,017.00	155,500.00
Subtotal All Funds Pr Subgroup : None		133,000.00	219,500.00	106,017.00	155,500.00
All Funds Presented	Group Total [X-12] Contractual Services	133,000.00	219,500.00	106,017.00	155,500.00
Group : [X-13]	Other Operating Expenses				
Subgroup : None					
Fund : 410	Utility				
410.3301.533.4000	Travel & Per Diem - UT	500.00	2,000.00	0.00	2,000.00
410.3301.533.4100	Communications - UT	10,000.00	11,000.00	8,646.00	11,000.00
410.3301.533.4200	Postage & Freight - UT	2,000.00	1,000.00	2,751.00	1,000.00
410.3301.533.4300	Utilities - Power - UT	25,000.00	25,000.00	23,114.00	25,000.00
410.3301.533.4310	Utilities - Water - UT	5,000.00	17,000.00	6,523.00	5,000.00

410.3301.533.4400	Rents & Leases - UT	5,000.00	3,600.00	6,301.00	3,600.00
410.3301.533.4500	Insurance	30,000.00	30,000.00	20,203.00	25,000.00
410.3301.533.4610	Bldg Maintenance - UT	10,000.00	12,000.00	6,114.00	8,550.00
410.3301.533.4620	Equip Maintenance- UT	50,000.00	45,000.00	53,395.00	30,000.00
410.3301.533.4700	Printing - UT	500.00	2,000.00	46.00	1,200.00
410.3301.533.4900	Other Current Charges - UT	1,500.00	8,200.00	1,241.00	2,200.00
410.3301.533.5100	Office Supplies - UT	5,000.00	5,378.00	4,379.00	2,200.00
410.3301.533.5200	Operating Supplies - UT - Pipes, Fittings,	100,000.00	80,000.00	128,985.00	63,946.00
410.3301.533.5205	Operating Supplies - Chemicals - UT	25,000.00	25,000.00	16,339.00	25,000.00
410.3301.533.5210	Operating Supplies - Fuel - UT	8,000.00	8,000.00	3,292.00	8,000.00
410.3301.533.5211	Operating Supplies (Software) - UT	2,500.00	2,500.00	2,196.00	1,200.00
410.3301.533.5400	Dues & Subscriptions - UT - Operating P	10,000.00	10,000.00	5,504.00	10,000.00
Subtotal Fund : 410	Subgroup : None	290,000.00	287,678.00	289,029.00	224,896.00
Subtotal All Funds Pr Subgroup : None		290,000.00	287,678.00	289,029.00	224,896.00
All Funds Presented	Group Total [X-13] Other Operating Ex	290,000.00	287,678.00	289,029.00	224,896.00
Group : [X-17] Depreciation					
Subgroup : None					
Fund : 410					
Utility					
410.3301.533.5960	Depreciation	0.00	0.00	91,692.00	0.00
Subtotal Fund : 410	Subgroup : None	0.00	0.00	91,692.00	0.00
Subtotal All Funds Pr Subgroup : None		0.00	0.00	91,692.00	0.00
All Funds Presented	Group Total [X-17] Depreciation	0.00	0.00	91,692.00	0.00
Group : [X-18] Interest Expense					
Subgroup : [X-18-01] Gross Interest					
Fund : 410					
Utility					
410.3301.533.7200	Debt Svc	136,000.00	135,935.00	12,888.00	135,935.00
Subtotal Fund : 410	Subgroup : [X-18-01] Gross Interest	136,000.00	135,935.00	12,888.00	135,935.00
Subtotal All Funds Pr Subtotal [X-18-01] Gross Interest		136,000.00	135,935.00	12,888.00	135,935.00
All Funds Presented	Group Total [X-18] Interest Expense	136,000.00	135,935.00	12,888.00	135,935.00
Group : [X-20] Capital Projects					
Subgroup : None					
Fund : 410					
Utility					
410.3301.533.6300	Machinery & Equipment - UT	0.00	7,000.00	0.00	5,000.00
410.3301.533.6400	Cap Outlay - Equipment - UT	0.00	45,000.00	65,197.00	8,700.00
410.3301.533.6999	Capital Outlay Offset	0.00	0.00	(65,197.00)	0.00
Subtotal Fund : 410	Subgroup : None	0.00	52,000.00	0.00	13,700.00
Subtotal All Funds Pr Subgroup : None		0.00	52,000.00	0.00	13,700.00
All Funds Presented	Group Total [X-20] Capital Projects	0.00	52,000.00	0.00	13,700.00
NET (INCOME) LOSS		0.00	70,000.00	(40,076.00)	(25,000.00)
Sum of Account Groups		0.00	70,000.00	(40,076.00)	(25,000.00)

Client: 202724 - City of Lake Helen, Florida
 Engagement: 2021 ACS - City of Lake Helen, Florida
 Period Ending: 9/30/2021
 Trial Balance: TB-01 - Fund TB
 Workpaper: Water Impact Fees (411) Budget
 Fund Level: Fund
 Index: 411

Budget Commentary: New Fund for FY22. Any expenditures made out of impact fee funds must be for capital expansion purposes in accordance with state statutes.

Account	Description	SBUDGET 9/30/2022	OBUDGET 9/30/2021	1st PP-FINAL 9/30/2020	1st PP-OBUDGET 9/30/2020
Group : [R-06]	Impact Fees				
Subgroup : [R-06-10]	Water				
Fund : 411	Utility Impact Fees				
411.0000.326.2100	Impact Fees Residential Physical	(20,000.00)	0.00	0.00	0.00
Subtotal Fund : 411	Subgroup : [R-06-10] Water	<u>(20,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal All Funds Pr	Subtotal [R-06-10] Water	<u>(20,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
All Funds Presented	Group Total [R-06] Impact Fees	<u>(20,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group : [X-20]	Capital Projects				
Subgroup : None					
Fund : 411	Utility Impact Fees				
411.3301.533.6200	Cap Outlay - Infrastructure - UT	20,000.00	0.00	0.00	0.00
Subtotal Fund : 411	Subgroup : None	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal All Funds Pr	Subgroup : None	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
All Funds Presented	Group Total [X-20] Capital Projects	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>