



City of Lake Helen

Volusia County, Florida

Mayor Buddy Snowden
Vice Mayor Vernon J. Burton
Commissioner Tom Wilson
Commissioner Michael Woods
Commissioner Jim Connell

LAKE HELEN CITY COMMISSION Final Public Budget Hearing Fiscal Year 2017-2018 Millage Rate and Budget September 14, 2017 at 7:00 P.M. AGENDA

Any individual wishing to speak before the City Commission regarding any item on the agenda must fill out and submit a BLUE speaker card to the Recording Secretary, be recognized by the Chair, and limit his/her remarks to three minutes unless otherwise directed by the City Commission. Any individual wishing to speak to the City Commission during the Public Forum portion of the agenda must fill out and submit a YELLOW speaker card to the Recording Secretary, be recognized by the Chair, and limit his/her remarks to three minutes unless otherwise directed by the City Commission. The Public Forum portion of the agenda is reserved for citizens to address the City Commission regarding items/issues that are not on the agenda.

CALL TO ORDER: Mayor Snowden

CEREMONIAL MATTERS: LEGISLATIVE PRAYER and PLEDGE OF ALLEGIANCE

BUSINESS OF THE COMMISSION:

Item 1 DELETIONS OR MODIFICATIONS TO AGENDA

Item 2 PUBLIC FORUM:

Yellow Cards - For any individual wishing to speak to any issue not on the agenda.

Comments will be limited to three minutes unless otherwise directed by the City Commission.

Person wishing to speak must approach the front podium, give name and address.

Item 3 Fiscal Year 2017-18 Final General Municipal Millage Rate and Adopting Revenue Estimates and the Fiscal Year 2017-18 Adjusted Final General Municipal Budget

Item 3a: Consideration of Resolution 2017-1 establishing Fiscal Year 2017-18 Final General Municipal Millage Rate

- Public Hearing
- Adopt Resolution 2017-13

Item 3b: Consideration of Resolution 2017-14 Adopting Changed Revenue Estimates and the Fiscal Year 2017-18 Adjusted Tentative General Municipal Budget

- Public Hearing
- Adopt Resolution 2017-14

Item 4 ADJOURNMENT

The City Commission may discuss other issues related to these matters or any other issues relating to City business or take action on any matters relating to City government at the aforementioned meeting. If any person decides to appeal any decision by the Lake Helen City Commission with respect to any matter considered at the above meeting, he/she will need a record of the proceedings, including all testimony and evidence upon which the appeal is based. To that end, such person will need to ensure that a verbatim record of the proceedings is made. The City of Lake Helen does not provide this record. Individuals with disabilities needing to participate in any of these proceedings should contact the City offices at least three (3) working days in advance of the meeting date and time at (386) 228-2121.



**Commission Consideration Agenda Memorandum
September 14, 2017**

Subject: Consideration of Resolution 2017-13

Synopsis: This resolution adopts the final millage rate of 7.8 mills for fiscal year ending September 30, 2018

Title of Resolution 2017-13:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAKE HELEN OF VOLUSIA COUNTY, FLORIDA, FOR THE 2017-2018 FISCAL YEAR; ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES AT A MILLAGE RATE OF 7.8 MILLS (WHICH IS HIGHER THAN THE ROLLED-BACK RATE OF 7.3046—A INCREASE OF 6.78%) AND PROVIDING AN EFFECTIVE DATE.

Background:

This agenda item requires that the City Commission hold a public hearing before adopting Resolution 2017-13.

Following the approval of the tentative millage rate and budget on September 6, 2017, the Finance Manager submitted the required NOTICE OF BUDGET HEARING and BUDGET SUMMARY for publication in The West Volusia Beacon Newspaper on September 11, 2017, in accordance with Florida Statute 200. The NOTICE OF BUDGET HEARING announces that a public hearing and a final decision on the budget and taxes will be held on September 14, 2017, at 7:00 PM in the City Council Chambers.

Recommendation: That the Commission adopt Resolution 2017-13 by majority vote, as required by FS 200.065(5).

Suggested Motion:

Motion to adopt Resolution 2017-13

Attachment(s):

Resolution 2017-13

RESOLUTION 2017-13

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAKE HELEN OF VOLUSIA COUNTY, FLORIDA, FOR THE 2017-2018 FISCAL YEAR; ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES AT A MILLAGE RATE OF 7.8 MILLS (WHICH IS HIGHER THAN THE ROLLED-BACK RATE OF 7.3046—AN INCREASE OF 6.78%) AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 6, 2017, the City Commission of the City of Lake Helen adopted Resolution 2017-11 approving the tentative millage rate necessary to fund the city's final Municipal budget; and,

WHEREAS, the Notice of Budget Hearing and Budget Summary have been advertised as required in The West Volusia Beacon Newspaper on September 11, 2017; and,

WHEREAS, the public hearing has been held as specified in the Notice of Budget Hearing and in accordance with applicable law;

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Volusia County has been certified by the County Property Appraiser to the City of Lake Helen in Volusia County as \$86,679,513.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF LAKE HELEN, FLORIDA;

1. That the following final millage rate to fund the final general municipal budget is hereby approved in accordance with applicable law:

General Fund 7.8 mills

2. The millage rate levied herein is greater than the rolled back rate of 7.3046 percent—an increase of 6.78%.

3. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED in public hearing, this 14th day of September, A.D., 2017.

CITY OF LAKE HELEN, FLORIDA

Buddy Snowden, Mayor

ATTEST:

Jason Yarborough, City Administrator

APPROVED AS TO FORM AND LEGALITY:

Scott E. Simpson, City Attorney



**Commission Consideration Agenda Memorandum
September 14, 2017**

Subject: Consideration to approve resolution 2017-14 to adopt a tentative budget for the fiscal year ended September 30, 2018.

Title of Resolution 2017-14:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAKE HELEN, VOLUSIA COUNTY, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR 2017-18; PROVIDING AN EFFECTIVE DATE.

Synopsis: The tentative budget incorporates a millage rate of 7.8 mills (See resolution 2017-11) and reflects an increase in budgeted expenditures of 65.3% over total expenditures as reported in the FY 2016 audit of the city's financial statements. Most of this increase occurs because of the following expenditures:

Fire Safety expenditures		\$354,000
<u>Non-Recurring expenditures</u>		
CDBG Grant expenditures	76,080	
Road Paving expenditures	47,053	
Contingency expenditures	54,000	
Ohio Avenue Culvert Repair	<u>90,000</u>	<u>267,133</u>
Total		\$620,916

Key Budget Assumptions

- Millage 7.8 mills
- Taxable value of Lake Helen properties \$86,679,513
- Water rate increase 3.0%
- Inflation rate 3.0%
- Pay COLA 3.0%

Recommendation: That the City Commission adopt Resolution 2017-14

Suggested Motion: Motion to adopt Resolution 2017-14

Attachment(s):

Resolution 2017-14

Budget for fiscal year 2017-2018

RESOLUTION 2017-14

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAKE HELEN, VOLUISA COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2017-18; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 6, 2017, the City Administrator presented the tentative budget for further consideration by the City Commission; and,

WHEREAS, the City of Lake Helen of Volusia County, Florida held a public hearing on this date as required by Florida Statutes; and,

WHEREAS, the City of Lake Helen of Volusia County, Florida, set forth the appropriations and revenue estimate for the Fiscal Year 2017-18 budget in the amount of \$3,422,748; and,

WHEREAS, the City Commission on this date adopted a resolution approving a final millage rate, before consideration to fund this final budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF LAKE HELEN, FLORIDA THAT;

1. The fiscal year 2017-18 final budget is hereby adopted.
2. The City Administrator is hereby authorized and directed to prepare and publish all necessary and required notices prior to the final budget hearing, and to provide copies of this resolution to all parties as may be required by applicable law.
3. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED in public hearing, this 14th day of September, A.D., 2017.

CITY OF LAKE HELEN, FLORIDA

Buddy Snowden, Mayor

ATTEST:

Jason Yarborough, City Administrator

APPROVED AS TO FORM AND LEGALITY:

Scott E. Simpson, City Attorney

NOTICE OF BUDGET HEARING

The City of Lake Helen has tentatively adopted a budget
for Fiscal Year 2017-2018

A public hearing and a FINAL DECISION on the budget AND TAXES
will be held on:

Thursday, September 14, 2017

7:00 PM

at the

City Commission Chambers

located at

327 South Lakeview Drive

Lake Helen, FL 32744

**Notice of Proposed
Tax Increase**

The City of Lake Helen has tentatively
adopted a measure to increase its
property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$625,414
B. Less tax reduction due to Value Adjustment Board and other assessment changes	\$1,301
C. Actual property tax levy	\$624,113

This year's proposed tax levy \$ 676,101.00

All concerned citizens are invited to attend a
public hearing on the tax increase to be held on

**Thursday, September 14, 2017
at 7:00 PM
in the City Commission Chambers
located at
327 South Lakeview Drive
Lake Helen, FL 32744**

**A FINAL DECISION on the proposed
tax increase and the budget will be made
at this hearing.**

BUDGET SUMMARY

City of Lake Helen, Florida Fiscal Year 2017-2018

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE HELEN ARE 65.4%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund	7.8000			
ESTIMATED REVENUES:	GENERAL FUND	ENTERPRISE FUND	STORMWATER FUND	TOTAL ALL FUNDS
Taxes:	Millage per \$1000			
Ad Valorem Taxes (95%)	7.8000	642,296		642,296
Taxes - Other		706,652		706,652
Charges for Services		304,348	663,581	1,014,655
Intergovernmental Revenue		242,129	-	242,129
Fines & Forfeitures		30,681	-	30,681
Misc. Revenue		35,831	-	35,831
Licenses & Permits		236,307	-	236,307
Total Sources		\$ 2,198,244	\$ 663,581	\$ 2,908,551
Transfers/Grants		240,000	-	240,000
Fund Balances		28,492	159,970	274,197
TOTAL REVENUES, TRANSFERS & BALANCES		\$ 2,466,736	823,551	\$ 3,422,748
EXPENDITURES:				
General Government		938,516		938,516
Public Safety		432,923		432,923
Fire Safety		354,000	-	354,000
Physical		-	687,613	820,074
Transportation		351,281	132,461	351,281
Cultural/Recreation		387,720		387,720
Debt Service			135,938	135,938
Total Expenditures		\$ 2,464,440	\$ 823,551	\$ 3,420,452
Reserve		2,296	-	2,296
TOTAL APPROPRIATED EXPENDITURES		\$ 2,466,736	\$ 823,551	\$ 3,422,748
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, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
311.0000	1003430 · Ad Valorem Taxes-GF	719,009	594,144	642,296
311.0001	1003100 · Delinquent Ad Valorem Taxes-GF	1,552	4,645	1,552
312.4100	1003110 · First Local Option Fuel Tax-GF	35,957	34,008	35,957
316.0000	1003115 · Local Business Tax-GF	7,729		2,760
338.0000	1003450 · County Bus. Tax-GF	2,468	2,469	2,468
312.4200	1003500 · Second Local Option Tax-GF	26,722	25,384	26,722
312.5200	1003505 · Casualty Insur Premium Tax-GF	19,581	17,928	19,581
314.1000	1003545 · Utility Tax Duke Energy-GF	184,691	171,986	180,000
314.8000	1003600 · Utility Service Tax Propane-GF	6,812	7,326	6,812
325.1104	1003607 · Fire Assessment Revenue-GF	-	234,000	354,000
315.0000	1003625 · Communications Service Tax-GF	72,838	77,351	76,800
Sub Total	Taxes	\$ 1,077,359	\$ 1,169,241	\$ 1,348,948
322.0318	1003120 · Bldg Permit Application-GF	7,789	9,000	16,000
322.0320	1003130 · Bldg Permit Valuation-GF	18,160	14,655	16,000
329.0326	1003155 · Tree Permits-GF	120	-	105
329.0329	1003165 · Plan Review-GF	16,653	13,465	16,653
329.0331	1003315 · Yard Sale Permits-GF	70	95	50
324.3100	1003345 · Impact Fees Residential TRANSPO	2,200	1,650	2,300
323.7000	1003360 · Franchise Fee Solid Waste-GF	33,342	30,812	34,343
329.0324	1003425 · Reinspection Fee-GF	952	3,023	952
324.6100	1003440 · Impact Fees Residential Curltur	600	-	900
324.7100	1003585 · Impact Fees Residential Other-G	1,000	1,400	900
324.1100	1003605 · Impact Fees Residential Public	800	1,400	900
329.0325	1003680 · Alarm Permits-GF	160	120	160
329.0327	1003685 · Sign Permits-GF	1,668	120	1,700
323.1000	1003690 · FranchiseFee Duke Energy-GF	141,110	152,497	145,344
Sub Total	Licenses & Permits	\$ 224,624	\$ 228,237	\$ 236,307

City of Lake Helen
General Fund Budget Detail - Revenue
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
335.1400	1003350 · Mobile Home Licenses-GF	5,804	6,935	5,804
335.1500	1003395 · Alcoholic Beverage License-GF	783	783	783
335.1800	1003405 · Sales Tax Revenue-GF	141,730	138,879	137,000
335.0000	1003410 · Municipal Fuel Tax Revenue-GF	1,055	950	1,055
335.9010	1003575 · State Revenue Sharing-GF	97,487	98,903	97,487
Sub Total	Intergovernmental Revenue	\$ 246,859	\$ 246,450	\$ 242,129
347.2010	1003010 · Golf Cart Registration-GF	575	575	575
369.0000	1003225 · Miscellaneous-GF	24,137	3,000	27,128
362.0372	1003230 · Rent Fees-Equestrian Stalls-GF	1,095	975	500
362.0374	1003240 · Util from Equestrian Ctr-GF	264	-	454
362.0376	1003250 · Rent Fees-Shuffleboard Court-GF	200	550	300
362.0377	1003255 · Rental Fees-Melissa Park-GF	640	800	1,000
343.4000	1003480 · Garbage Solid Waste Revenue-GF	254,615	258,538	254,615
362.0371	1003490 · Rental Fees Hopkins Hall-GF	3,800	5,450	2,870
329.0328	1003160 · Development Review-GF	567	120	1,600
341.9010	1003645 · Photocopies-GF	79	32	79
341.9020	1003650 · Candidate Filing Fee-GF	222	280	222
341.9030	1003655 · Notary Service-GF	5	20	5
362.0000	9003680 · Rent Revenue-CA	10,200	10,200	15,000
Sub Total	Charges for Services	\$ 300,578	\$ 291,010	\$ 304,348

City of Lake Helen
General Fund Budget Detail - Revenue
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
354.0020	1003195 · Police Education - Criminal-GF	40	20	40
354.0010	1003375 · Investigative Costs-GF	2,470	850	1,500
351.0500	1003385 · Traffic Fines-GF	36,646	27,934	15,000
359.0000	1003560 · Fines and Forfeitures-GF	(1,721)	4,500	14,067
346.4000	1003455 · Animal Control Fees-GF	35	35	35
354.0000	1003570 · Local Ordinance Fines-GF	39	441	39
Sub Total	Fines & Forfeitures	\$ 49,645	\$ 36,987	\$ 30,681

City of Lake Helen
General Fund Budget Detail - Revenue
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
322.0326	1003180 · Bldg Surcharge-GF	57	309	309
331.9000	1003175 · GrantsFromOtherGov-CDBG-GF	33,259	75,000	240,000
361.0010	1003205 · SBA LGIP Interest-GF	4,122	300	4,122
343.8000	1003210 · Cemetery Lots-GF	550	550	1,100
366.0000	1003275 · July 4th Vendors-GF	420	90	420
366.0010	1003280 · Cleaning Fee Revenue-GF	525	-	904
366.0020	1003285 · July 4th Activities-GF	-	-	10,000
366.0030	1003290 · Market in the Park-GF	6,820	5,467	7,500
366.0040	1003298 · Donations-Police GF	-	500	500
361.0020	1003335 · Tax Certificates-Interest-GF	-	524	-
342.9000	1003665 · Other Income Police Dept-GF	5,844	91	5,844
366.0070	2003275 · Donations-DO	4,632	5,000	4,632
366.0110	2003400 · Donations - July 4th-DO	500	380	500
Sub Total	Misc. Revenue	\$ 56,729	\$ 88,211	\$ 275,831
271.0000	1002930 · FUND BALANCE-GF	-	19,493	28,492
Total	Revenue	\$ 1,955,794	\$ 2,079,629	\$ 2,466,736

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
511.1100	1115010 · Exec Salaries-LE	\$ 23,483	\$ 23,114	\$ 25,957
511.2100	1115070 · FICA Taxes-LE	1,793	1,768	1,871
511.2200	1115080 · Retirement Contributions-LE	1,355	1,328	1,839
511.2400	1115100 · Workers' Comp-LE	24	-	28
	Personal Services	26,655	26,237	29,695
511.4000	1115170 · Travel & Perdiem-LE	1,395	5,000	3,000
511.4700	1115270 · Printing-LE	-	225	500
511.4800	1115280 · Advertising-LE	381	3,500	3,605
511.4900	1115290 · Other Current Charges-LE	2,813	10,276	9,200
511.5400	1115400 · Dues & Subscriptions-LE	1,535	3,000	3,090
Sub Total	Operating Expenditures	6,125	22,001	19,395
Total	LEGISLATIVE	\$ 32,780	\$ 48,238	\$ 49,090

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
512.1200	1125020 · Regular Salaries-EX	68,274	69,068	71,140
512.2100	1125070 · FICA Taxes-EX	5,174	5,284	5,442
512.2200	1125080 · Retirement Contributions-EX	14,550	15,036	15,487
512.2300	1125090 · Life & Health Insur-EX	6,728	7,274	8,147
512.2400	1125100 · Workers' Comp-EX	764	848	873
Sub Total	Personal Services	95,490	97,510	101,089
512.3100	1125130 · Professional Services-EX	-	-	-
512.4000	1125170 · Travel & Perdiem-EX	1,267	4,260	6,000
512.4100	1125190 · Communications-EX	-	840	865
512.4600	1125240 · Vehicle Maint-EX	-	-	-
512.4900	1125290 · Other Current Charges-EX	50	51	53
512.5100	1125350 · Office Supplies-EX	306	679	699
512.5400	1125400 · Dues & Subscriptions-EX	717	2,343	2,300
Sub Total	Operating Expenditures	2,340	8,173	9,917
Total	EXECUTIVE	\$ 97,829	\$ 105,683	\$ 111,006

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
513.1200	1135020 · Regular Salaries-AD	40,667	39,753	44,142
513.1400	1135030 · Overtime-AD	181	1,800	-
513.2100	1135070 · FICA Taxes-AD	3,103	3,179	3,377
513.2200	1135080 · Retirement Contributions-AD	2,995	3,125	3,319
513.2300	1135090 · Life & Health Insur-AD	2,516	2,567	2,903
513.2400	1135100 · Workers' Comp-AD	36	40	41
Sub Total	Personal Services	49,499	50,464	53,782
513.3200	1135140 · Accounting-AD	21,495	4,100	17,500
513.4000	1135170 · Travel & Perdiem-AD	79	2,500	2,500
513.4900	1135290 · Other Current Charges-AD	1,720	2,308	-
513.5400	1135400 · Dues & Subscriptions-AD	30	102	625
Sub Total	Operating Expenditures	23,325	9,010	20,625
Total	FINANCIAL AND ADMINISTRATIVE	\$ 72,823	\$ 59,474	\$ 74,407

**City of Lake Helen
 General Fund Budget Detail - Expenditures
 For the Fiscal Year Ending September 30, 2018**

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
514.3100	1145130 - Professional Services-LG	51,731	43,931	51,731
	LEGAL COUNSEL			

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
519.1200	1195020 · Regular Salaries-GG	75,170	77,725	81,198
519.1400	1195030 · Overtime-GG	766	-	789
519.2100	1195070 · FICA Taxes-GG	5,689	5,946	6,212
519.2200	1195080 · Retirement Contributions-GG	5,567	5,845	6,106
519.2300	1195090 · Life & Health Insur-GG	15,697	12,409	15,979
519.2400	1195100 · Workers' Comp-GG	85	94	97
Sub Total	Personal Services	102,973	102,019	110,381
519.3100	1195130 · Professional Services-GG	42,292	40,782	74,162
519.3400	1195150 · Contracted Services-GG	33,282	89,331	56,914
519.3402	1195160 · Contracted Services (Fire)-GG	200,000	230,000	354,000
519.4000	1195170 · Travel & Perdiem-GG	3,363	2,100	3,000
519.4100	1195190 · Communications-GG	5,930	11,258	6,108
519.4200	1195200 · Postage & Freight-GG	2,838	2,000	2,951
519.4300	1195210 · Utilities-GG	5,423	6,500	6,695
519.4310	1195212 · Utilities-Water-GG	497	402	512
534.4300	1345210 · Utilities-SW	256,419	256,420	220,094
519.4400	1195220 · Rents & Leases-GG	4,291	3,648	4,420
519.4500	1195230 · Insurance-GG	37,899	43,545	57,169
519.4610	1195250 · Bldg Maint-GG	2,059	17,368	2,059
519.4620	1195260 · Equip Maint-GG	589	786	963
519.4700	1195270 · Printing-GG	1,171	651	1,206
519.4800	1195280 · Advertising-GG	2,485	3,299	3,398
519.4900	1195290 · Other Current Charges-GG	5,093	7,286	10,514
519.5100	1195350 · Office Supplies-GG	9,884	6,857	10,180
519.5200	1195360 · Operating Supplies-GG	24,326	19,779	25,056
519.5400	1195400 · Dues & Subscriptions-GG	1,976	2,174	2,500
519.4910	1195300 · Contingency-GG	-	54,000	54,000
Sub Total	Operating Expenditures	639,819	798,186	895,901
Total	OTHER GENERAL GOVERNMENTAL	\$ 742,793	\$ 900,205	\$ 1,006,282

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
521.1200	1215020 · Regular Salaries-PD	226,527	240,717	248,656
521.1400	1215030 · Overtime-PD	6,752	14,000	15,800
521.1500	1215040 · Reserve Pay-PD	-	-	-
521.2100	1215070 · FICA Taxes-PD	17,700	19,486	191
521.2200	1215080 · Retirement Contributions-PD	36,120	16,843	186
521.2300	1215090 · Life & Health Insur-PD	38,927	59,905	67,094
521.2400	1215100 · Workers' Comp-PD	4,146	4,606	4,744
521.3100	1215130 · Professional Services-PD	-	-	-
Sub Total	Personal Services	330,172	355,557	336,671
521.3400	1215150 · Contracted Services-PD	3,186	7,718	11,448
521.4000	1215170 · Travel & Perdiem-PD	629	1,000	2,500
521.4100	1215190 · Communications-PD	4,040	3,598	4,161
521.4200	1215200 · Postage & Freight-PD	413	688	429
521.4300	1215210 · Utilities-PD	-	1,200	1,236
521.4310	1215212 · Utilities-Water-PD	248	201	256
521.4400	1215220 · Rents & Leases-PD	1,804	1,769	1,858
521.4500	1215230 · Insurance-PD	396	-	-
521.4610	1215250 · Bldg Maint-PD	80	1,561	1,608
521.4620	1215260 · Equip Maint-PD	10,448	6,651	12,404
521.4900	1215290 · Other Current Charges-PD	9,024	500	9,295
521.5100	1215350 · Office Supplies-PD	987	1,446	1,489
521.5200	1215360 · Operating Supplies-PD	2,983	4,058	18,247
521.5210	1215370 · Operating Supplies-Fuel-PD	12,688	17,340	17,860
521.5400	1215400 · Dues & Subscriptions-PD	422	422	715
521.5500	1215410 · Training-PD	3,637	1,020	3,746
Sub Total	Operating Expenditures	147,875	150,012	159,467
521.6400	1215480 · Cap Outlay-Equip-PD	-	-	9,000
Total	LAW ENFORCEMENT	\$ 381,155	\$ 404,729	\$ 432,923

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
541.1200	1415020 · Regular Salaries-SR	52,222	51,320	52,914
541.1400	1415030 · Overtime-SR	770	2,000	2,000
541.2100	1415070 · FICA Taxes-SR	4,049	4,079	4,201
541.2200	1415080 · Retirement Contributions-SR	3,885	4,010	4,130
541.2300	1415090 · Life & Health Insur-SR	14,395	13,693	15,336
541.2400	1415100 · Workers' Comp-SR	1,838	2,042	2,103
Sub Total	Personal Services	77,158	77,144	80,684
541.3400	1415150 · Contracted Services-SR	49,369	43,927	63,614
541.4100	1415190 · Communications-SR	1,341	1,431	1,474
541.4300	1415210 · Utilities-SR	32,963	31,533	36,218
541.4310	1415212 · Utilities-Water-SR	375	316	967
541.4400	1415220 · Rents & Leases-SR	1,423	1,451	1,495
541.4610	1415250 · Bldg Maint-SR	700	4,500	4,635
541.4620	1415260 · Equip Maint-SR	5,970	10,532	11,200
541.4900	1415290 · Other Current Charges-SR	2	110	113
541.5200	1415360 · Operating Supplies-SR	3,059	7,186	7,402
541.5210	1415370 · Operating Supplies-Fuel-SR	2,506	2,296	3,546
541.5300	1415390 · Road Materials & Supplies-SR	-	14,000	10,000
541.5400	1415400 · Dues & Subscriptions-SR	-	-	-
Sub Total	Operating Expenditures	97,706	117,282	140,664
541.6300	1415460 · Cap Outlay-Infrastructure-SR	4,990	176,417	129,933
Total	ROAD AND STREET FACILITIES	\$ 179,854	\$ 370,843	\$ 351,281

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
572.1200	1725020 · Regular Salaries-PR	24,305	22,475	23,212
572.1400	1725030 · Overtime-PR	1,327	2,000	2,000
572.2100	1725070 · FICA Taxes-PR	1,961	1,872	1,929
572.2200	1725080 · Retirement Contributions-PR	1,857	1,841	1,896
572.2300	1725090 · Life & Health Insur-PR	6,401	6,846	7,668
572.2400	1725100 · Workers' Comp-PR	1,139	1,265	1,303
Sub Total	Personal Services	36,990	36,299	38,008
572.3100	1725130 · Professional Services-PR	-	77	79
572.3400	1725150 · Contracted Services-PR	7,651	22,007	18,000
572.4100	1725190 · Communications-PR	1,014	994	1,913
572.4300	1725210 · Utilities-PR	14,098	14,300	14,729
572.4310	1725212 · Utilities-Water-PR	11,432	9,320	11,775
572.4400	1725220 · Rents & Leases-PR	4,008	2,983	12,120
572.4610	1725250 · Bldg Maint-PR	9,405	4,557	9,605
572.4620	1725260 · Equip Maint-PR	9,316	12,286	9,257
572.4800	1725280 · Advertising-PR	115	117	121
572.4940	1725310 · July 4th Exp-PR	6,650	1,000	7,500
572.5200	1725360 · Operating Supplies-PR	18,765	11,636	19,328
572.5210	1725370 · Operating Supplies-Fuel-PR	2,565	1,708	2,642
572.4900	1725630 · Miscellaneous-PR	1,593	496	1,737
572.4900	2725290 · Other Current Charges-PR	452	461	2,106
572.4910	2725300 · Turkey Shoot-PR	-	-	-
Sub Total	Operating Expenditures	87,064	81,942	110,912
572.6400	1725480 · Cap Outlay-Equip-PR	-	5,000	226,800
Total	PARKS AND RECREATION	\$ 124,054	\$ 123,241	\$ 375,720

City of Lake Helen
General Fund Budget Detail - Expenditures
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
575.3100	9755130 · Professional Services-CA	-	-	-
575.3400	9755150 · Contracted Services-CA	5,492	4,882	-
575.4100	9755190 · Communications-CA	734	1,300	-
575.4300	9755210 · Utilities-CA	8,879	13,270	-
575.4310	9755212 · Utilities-Water-CA	1,333	1,246	-
575.4400	9755220 · Rents & Leases-CA	-	-	-
575.4610	9755250 · Bldg Maint-CA	-	1,530	12,000
575.4620	9755260 · Equip Maint-CA	4,089	1,057	-
575.4900	9755290 · Other Current Charges-CA	4,996	-	-
575.4970	9755300 · ECHO Expense-CA	-	-	-
Sub Total	CAFE	\$ 25,523	\$ 23,285	\$ 12,000
Grand Total		\$ 1,708,543	\$ 2,079,629	\$ 2,464,440
Reserve	Addition in fund balance	247,251	-	2,296
	Total Expense	1,955,794	2,079,629	2,466,736

City of Lake Helen
Enterprise Fund Budget Detail
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
343.3000	8003620 · Water Sales-UT	\$ 613,500	\$ 637,310	\$ 631,000
343.3060	8003455 · Water Meter Installation-UT	5,250	4,200	5,250
343.3050	8003460 · Com Water Meter Install-UT	-	-	-
343.3040	8003465 · Post Delinquent Payment Fee-UT	5,275	-	5,275
343.3040	8003465 · Post Delinquent Payment Fee-UT	2,000	-	5,275
343.3030	8003470 · Service Connection Charge-UT	200	100	200
343.3020	8003475 · Bad Check Charge-UT	-	-	-
343.3010	8003480 · Late Fees-UT	12,880	17,886	12,880
324.2100	8003595 · Impact Fees Residential Physical	2,050	7,000	-
369.0000	8003630 · Miscellaneous-UT	3,701	-	3,701
381.0000	Use of fund balance	-	65,630	159,970
Total	Revenue	644,856	732,126	823,551

City of Lake Helen
Enterprise Fund Budget Detail
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
533.1200	8315020 · Regular Salaries-UT	145,757	154,237	159,101
533.1400	8315030 · Overtime-UT	1,685	1,000	1,000
533.1600	8315050 · Annual Leave-UT	6,875	436	-
533.1700	8315060 · Personal Time Off-UT	406	-	-
533.2100	8315070 · FICA Taxes-UT	11,123	11,876	12,248
533.2200	8315080 · Retirement Contributions-UT	12,495	13,411	13,829
533.2300	8315090 · Life & Health Insur-UT	19,369	20,539	23,004
533.2400	8315100 · Workers' Comp-UT	<u>2,697</u>	<u>2,997</u>	3,087
Sub-Total	Personnel Services	200,406	204,496	212,269

City of Lake Helen
Enterprise Fund Budget Detail
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
533.3400	8315150 · Contracted Services-UT	18,547	54,546	18,927
533.2600	8315120 · OPEB Benefits-UT	(1,713)	17,175	-
533.3100	8315130 · Professional Services-UT	120	4,500	-
533.3200	8315140 · Accounting-UT	6,118	9,100	7,500
533.3202	8315142 · Bad Debt Expense-UT	220	2,644	2,723
533.4000	8315170 · Travel & Perdiem-UT	63	816	2,600
533.4100	8315190 · Communications-UT	5,257	5,077	6,018
533.4200	8315200 · Postage & Freight-UT	2,263	3,500	2,354
533.4300	8315210 · Utilities-UT	20,357	26,757	27,560
533.4310	8315212 · Utilities-Water-UT	1,594	1,500	1,642
533.4400	8315220 · Rents & Leases-UT	1,423	1,482	1,526
533.4500	8315230 · Insurance-UT	16,243	22,587	24,489
533.4610	8315250 · Bldg Maint-UT	1,452	4,453	6,000
533.4620	8315260 · Equip Maint-UT	14,436	17,540	17,000
533.4700	8315270 · Printing-UT	-	561	578
533.4900	8315290 · Other Current Charges-UT	8,189	4,711	16,183
533.5100	8315350 · Office Supplies-UT	547	342	564
533.5200	8315360 · Operating Supplies-UT	33,587	32,714	36,463
533.5205	8315365 · Operating Supplies-Chemicals-UT	16,883	23,000	23,690
533.5210	8315370 · Operating Supplies-Fuel-UT	3,155	3,253	3,351
533.5400	8315400 · Dues & Subscriptions-UT	598	1,551	1,598
533.5960	8315430 · Depreciation-UT	77,215	71,383	81,283
Sub-Total	Operating Expenses	226,555	309,192	282,049
	Total Expense from Personal Services and Operations	426,961	513,688	494,318
533.6400	8315480 · Cap Outlay-Equip-UT	-	82,500	193,295
533.7200	8315530 · Debt Svc-Interest-UT	135,938	135,938	135,938
381.0000	Addition in fund balance	79,957	-	-
	Total Expense	642,856	732,126	823,551

City of Lake Helen
Stormwater Fund Budget Detail
For the Fiscal Year Ending September 30, 2018

State Account #	Description	Actual FY 15-16	Budget FY 16-17	Proposed FY 17-18
343.5000	3003515 · Stormwater Management Revenue-S	\$ 46,126	\$ 47,445	\$ 46,126
329.0330	3003190 · Stormwater Permit-ST	360	-	\$ 600
369.0000	3003630 · Miscellaneous-ST	-	-	\$ -
381.0000	Fund balance	-	-	85,735.00
Total		46,486	47,445	132,461
538.1200	3385020 · Regular Salaries-FC	19,056	19,449	20,031
538.2100	3385070 · FICA Taxes-FC	1,497	1,488	1,532
538.2200	3385080 · Retirement Contributions-FC	1,436	1,463	1,506
538.2300	3385090 · Life & Health Insur-FC	5,134	5,135	5,751
538.2400	3385100 · Workers' Comp-FC	744	827	852
Sub-Total	Personnel Services	28,391	28,362	30,212
538.3200	3385140 · Accounting-FC	1,387	2,100	-
538.3400	3385150 · Contracted Services-FC	-	1,752	1,804
538.4400	3385220 · Rents & Leases-FC	-	31	-
538.4620	3385260 · Equip Maint-FC	324	1,765	1,818
538.5200	3385360 · Operating Supplies-FC	-	1,051	902
Sub-Total	Operating Expenses	1,711	6,699	4,524
	Subtotal	<u>30,101</u>	<u>35,061</u>	<u>34,736</u>
	Capital Outlay	-	90,000	97,725
	Addition (Decrease) in fund balance	<u>16,025</u>	-	-
	Total Expense	<u>\$ 46,126</u>	<u>\$ 125,061</u>	<u>\$ 132,461</u>

CITY OF LAKE HELEN

FY 18 - FY 22 Capital Improvement Plan



**City of Lake Helen
FY 18 - FY 22 Capital Improvement Plan**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Parks and Recreation Department	226,800	19,500				246,300
Blake Park Playground Equipment	75,000					75,000
CAC HVAC	60,000					60,000
Equestrian Center Railroad Ties	10,000					10,000
Melissa Park Equipment	75,000					75,000
New Building at Lemon Well Site for Public Works		10,000				10,000
Pole Barn for Equipment at Lemon Well	6,800					6,800
Tennis Court Rehabilitation		9,500				9,500
Police Department	9,000					9,000
Portable Radar Signage	9,000					9,000
Roads and Streets Department	129,933	145,595	46,350	46,350		368,228
*Pole Barn for Equipment at Lemon Well	6,800					6,800
New Building at Lemon Well Site for Public Works		10,000				10,000
Paving Delaware from Lakeview Dr. to Euclid Av.		16,309				16,309
Paving East Ohio Av. from Pleasant St. to Prevatt Av.	47,053					47,053
Paving Garden St. from Lakeview Av. to Euclid Av.		15,530				15,530
Paving Michigan Av. from Lakeview Dr. to Euclid Av.	38,040					38,040
Paving Park St. from Lakeview Dr. to Euclid Av.		17,125				17,125
Paving Pleasant from Ohio to Michigan		50,581				50,581
Paving Water St. from Lakeview Dr. to Euclid Av.	38,040					38,040
Public Works truck #3 Replacement		36,050				36,050
Public Works Truck #6 Replacement				46,350		46,350
Sidewalk replacement on Summit Ave from NY to Main st			46,350			46,350

**City of Lake Helen
FY 18 - FY 22 Capital Improvement Plan**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Stormwater Utility Department	97,725		229,000			326,725
Minor Projects on Lake Pearl and Lake Helen Right of Ways	7,725					7,725
Ohio Stormwater Culvert	90,000					90,000
Project on Virginia Drive			229,000			229,000
Water Utility Department	193,295	370,328	143,443	158,368	150,000	1,015,434
*Pole Barn for Equipment at Lemon Well	20,400					20,400
6" Waterline from Johns St. to Summit Av.	156,295					156,295
E. Ohio Av. - 6" Waterline from Prevatt to County Line			143,443			143,443
Ground Penetrating Radar	16,600					16,600
Kicklighter - 6" Waterline from Prevatt to County Line				158,368		158,368
New Building at Lemon Well Site for Public Works		80,000				80,000
TRIPLE S Subdivision Repipe to Front Yards		265,328				265,328
Truck Replacement for Dodge (Rick's Vehicle)		25,000				25,000
Water Lines on 200-400 Block of Connecticut Avenue					150,000	150,000
Grand Total	656,753	535,423	418,793	204,718	150,000	1,965,687

City of Lake Helen
FY 18 - FY 22 Capital Improvement Plan

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
1215480 · Cap Outlay-Equip-PD	9,000					9,000
1415460 · Cap Outlay-Infrastructure-SR	129,933	145,595	46,350	46,350		368,228
1725480 · Cap Outlay-Equip-PR	226,800	19,500				246,300
3385460 · Capital Outlay-FC	97,725		229,000			326,725
8315480 · Cap Outlay-Equip-UT	193,295	370,328	143,443	158,368	150,000	1,015,434
Grand Total	656,753	535,423	418,793	204,718	150,000	1,965,687

City of Lake Helen
 Vendor Expense for Key Expenditure Accounts
 For the 12 months ended Sep. 30, 2018

Row Labels	Sum of Amount
1115290 · Other Current Charges-LE	9,200
MuniCode	5,400
Team Volusia	1,300
Volusia League of Cities	2,500
1125400 · Dues & Subscriptions-EX	2,300
Professional Memberships	2,300
1135140 · Accounting-AD	17,500
Accounting Fees Auditor	17,500
1145130 · Professional Services-LG	51,731
Legal fees	51,731
1195130 · Professional Services-GG	74,162
Building Inspections	9,906
City Planning	9,076
DEO State Grant - Downtown Master Plan	40,000
Drug Testing	105
Engineering	15,000
FAAC	75
1195150 · Contracted Services-GG	56,914
AC repair	3,000
Advertising/Signage	750
Building maintenance	2,665
Cleaning contract	5,000
Consulting	11,183
Election poll worker	5,200
Elevator inspections	75
Elevator maintenance	3,606
IT Services	10,000
Microsoft licenses	118
Payroll Services	2,385
Pest Control	1,433
Real estate appraisal	1,500
TownCloud	10,000
1195250 · Bldg Maint-GG	2,059
Painting	2,059
1415150 · Contracted Services-SR	63,614
Advertising/Signage	2,279
Fire extinguisher	200
Landfill Fee	3,900
Row slope mowing	6,600
Street light services	635
Tree cutting	50,000

Row Labels	Sum of Amount
1415260 · Equip Maint-SR	11,200
Equipment Maintenance	3,000
Light Pole Banners	5,200
Vehicle maintenance	3,000
1725150 · Contracted Services-PR	18,000
Fire extinguisher	200
Movie Licensing	275
Painting	375
Pest Control	3,880
Plumbing service	870
Special Events	10,000
Tree maintenance	2,400
1725250 · Bldg Maint-PR	9,605
Building maintenance	1,454
Painting	7,950
Pest Control	200
1725260 · Equip Maint-PR	9,257
Building maintenance	354
Equipment Maintenance	4,930
Misc	1,426
Vehicle maintenance	2,548
8315140 · Accounting-UT	7,500
Accounting Fees Auditor	7,500
8315150 · Contracted Services-UT	18,927
Call before you dig	500
Disinfect well site	1,250
Fencing work	1,500
Fire extinguisher	200
Painting	3,435
Pest Control	1,248
Software maint and supplies	2,074
Water testing & pump repairs	8,120
Well controls	600
8315250 · Bldg Maint-UT	6,000
Building maintenance	5,000
Painting	1,000
8315260 · Equip Maint-UT	17,000
Vehicle maintenance	2,000
Water utility maintenance	15,000
Grand Total	374,968