



City of Lake Helen

Volusia County, Florida

MAYOR

Buddy Snowden

COMMISSIONERS

Ann Robbins

Vernon Burton

Rick Basso

Tura Schnebly

LAKE HELEN CITY COMMISSION First Public Budget Hearing Fiscal Year 2015-2016 Millage Rate and Budget September 3, 2015 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:

1. LEGISLATIVE PRAYER
2. 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 PUBLIC HEARING: Fiscal Year 2015/2016 Millage Rate and Budget

Item 4 COMMISSION CONSIDERATION:

Item 4a: Consideration of Resolution 2015-10 establishing Fiscal Year 2015-16 Proposed General Municipal Millage Rate

Item 4b: Consideration of Resolution 2015-11 Adopting Changed Revenue Estimates and the Fiscal Year 2015-16 Adjusted Tentative General Municipal Budget

Item 5 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 insure 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 3, 2015**

SUBJECT: Consideration Resolution 2015-10

SYNOPSIS: This resolution adopts the tentative millage rate for fiscal year ending September 30, 2016.

BACKGROUND:

This agenda item requires that the City Commission hold a public hearing before adopting Resolution 2015-10.

To adopt the 9.8 millage rate specified in Resolution 2015-10 requires a unanimous vote by the commission.

Given a rolled-back rate of 6.2705, Form DR-420MM-P, in accordance with FS 200.065(5), specifies voting requirements as follows:

- | | | |
|-------------------------|-----------------|---------------------|
| 1. Millage up to 8.6919 | Majority vote | Line 13 on the form |
| 2. Millage up to 9.5501 | Two-Thirds vote | Line 14 on the form |
| 3. Millage over 9.5501 | Unanimous vote | Line 15 on the form |

The city submitted forms DR-420 and DR-420MM-P electronically to the Volusia County Property Appraiser. These forms advised the Property Appraiser that the City would hold its public hearing on September 3, 2015 at 7:00 PM, and the Property Appraiser used this information to prepare and mail the TRIM notice to the City's residents to advise them of the proposed tentative millage rate and the date of this public hearing.

Why a 9.8 millage rate is necessary:

City residents have already been paying a total of 10.0000 mills in past years as follows:

- | | |
|---------------------------------|---------------|
| 1. City's millage | 6.3685 |
| 2. Volusia County Fire District | <u>3.6315</u> |
| Total millage | 10.0000 |

Volusia County planned to increase their millage of 3.6315. Because of the 10 mill maximum, the increase in the county's millage would require Lake Helen to reduce its millage, which would reduce the city's revenue from ad valorem taxes required to pay for operational expenses.

To resolve this problem, the City Administrator negotiated fire protection services for the city at a cost of \$200,000, which eliminates the link between the city's millage and the county fire district millage.

Consequently, the 9.8 millage in this resolution, in fact, is a slight decrease in the combined millage; and the 9.8 millage is required in order to pay the \$200,000 cost for fire protection services. The chart on the next page illustrates that a 9.8 millage will lower ad valorem taxes for Lake Helen residents by just over \$15,000.

**City of Lake Helen
Comparison of Proposed Millage with Status Quo
For the Fiscal Year Ended September 30, 2016**

	Lake Helen Proposed	Lake Helen Status Quo	+	Volusia Fire Status Quo	=	Total Lk Helen Status Quo	Difference
Tax Base	75,638,491.00	75,638,491.00		75,638,491.00			
Millage	9.8000 0.0098000	6.3685 0.0063685		3.6315 0.0036315			
Ad Valorem Tax	741,257.21	481,703.73		274,681.18		756,384.91	15,127.70
Uncollectible	5% (37,062.86)	5% (24,085.19)		5% (13,734.06)		(37,819.20)	(756.33)
Budgeted Ad Valorem Tax	95% 704,000.00	95% 458,000.00		95% 261,000.00		719,000.95	15,000.95

FINANCIAL IMPACT:

Adoption of the millage rate in this ordinance determines the Ad Valorem tax revenue that the City will receive during the Fiscal Year ending September 30, 2016.

RECOMMENDATION: The Commission adopt Resolution 2015-10 by unanimous vote, as required by FS 200.065(5).

SUGGESTED MOTION: Motion to adopt Resolution 2015-10

ATTACHMENT(S): Resolution 2015-10

RESOLUTION 2015-10

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAKE HELEN, FLORIDA, RELATING TO THE LEVY OF GENERAL MUNICIPAL PURPOSE AD VALOREM TAXES FOR THE 2015 TAX YEAR; APPROVING PROPOSED MILLAGE RATE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on July 9, 2015, the City Commission of the City of Lake Helen adopted Resolution 2015-07 approving the proposed millage rate necessary to fund the said tentative GENERAL Municipal budget; and ,

WHEREAS, pursuant to law and utilizing the rates established in the said resolution, on August 17th, 2015, the Volusia County Property Appraiser mailed a Notice of Proposed Property Taxes to each taxpayer listed on the current year's assessment roll; and,

WHEREAS, the said Notice of Proposed Property Taxes advised the recipients of a public hearing to be conducted by the City Commission on this date for consideration of its adjusted tentative general municipal budget and the proposed millage necessary to fund the said budget; and,

WHEREAS, the public hearing has been held as specified in the Notice of Proposed Property Taxes and in accordance with applicable law;

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

1. That the following proposed millage rate to fund an adjusted tentative general municipal budget is hereby approved for further consideration in accordance with applicable law:

General Fund 9.8 mills

2. The millage rate levied herein is more than the rolled back rate of 6.2705 by 56.29 percent.

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

DULY ADOPTED in public hearing, this 3rd day of September, A.D., 2015.

CITY OF LAKE HELEN, FLORIDA

Buddy Snowden, Mayor

ATTEST: _____
Jason Yarborough, City Administrator

APPROVED AS TO FORM AND LEGALITY:

Scott Simpson, City Attorney



COMMISSION CONSIDERATION AGENDA MEMORANDUM SEPTEMBER 3, 2015

SUBJECT: Consideration to approve resolution 2015-11 to adopt a tentative budget for the fiscal year ended September 30, 2016

SYNOPSIS: The tentative budget incorporates a millage rate of 9.8 mills (See resolution 2015-10) and reflects an increase in budgeted expenditures of 0.1% over total expenditures as reported in the most recent audit of the city's financial statements. The budget utilizes only \$16,991 from fund balance to finance less than one-half of the capital improvement items included in the budget.

BACKGROUND: The Commission and staff have participated in three budget workshops to review the proposed budget and have identified numerous budget revisions, and staff has implemented these revisions. This has been a challenging budget to produce—the two biggest challenges are described below. Despite these challenges, the city has a balanced budget that reflects an increase in budgeted expenditures of only 0.1% over total expenditures as reported in the most recent audit of the city's financial statements. The FY2016 budget includes the following purchases from the Capital Improvement Plan: A new truck for Public Works for \$25,750 and four police radios at a cost of \$9,000—a total of \$34,750 for the year.

The two main challenges of this budget are as follows:

1. **Fire Protection.** The Volusia County Fire District, which provides fire protection to Lake Helen, planned to raise the millage rate for this service. Because of the 10 mill cap, this meant that Lake Helen faced the real possibility of having to decrease the city's millage rate. This was not feasible. This budget implements a solution whereby Lake Helen contracts with Volusia County for fire protection. This option requires the city to increase its millage up to the 9.8 mills, which incorporates the millage previously charged by the Volusia County Fire District. A budgeted millage rate of 9.8 mills provides a decrease of just over \$15,000 of what residents will pay, because of the decrease in total millage paid by residents from 10.0 mills to 9.8 mills.
2. **Pledged Revenues.** The city's loan covenants that govern city financing for the water utility department require that the city achieve pledged revenues that equal 115% of net income from the utility fund, less depreciation. The city's audit report for the fiscal year ended September 30, 2014 indicates that we fell far short of meeting this requirement in FY 2014--which gave the city an audit finding. Based on the FY 2015 budget (and current projections), we will fall short again in the current fiscal year. To achieve satisfactory pledged revenue requirements, the city must substantially increase water rates; this budget incorporates such a rate increase. The Florida Rural Water Association's rate study provided two rate increase options:
 - a. Increase water rates by 25.5% with an increase in the fixed quarterly rate from \$36.30 to \$45.55
 - b. Increase water rates by 5% with an increase in the fixed quarterly rate from \$36.30 to \$60.30

The Finance Manager's projections indicate that option A will not generate enough revenue to meet the pledged revenue requirement; option B falls short by about \$6,000, but the Public Works Superintendent believes we can make this difference up by replacing water meters that are not accurately measuring water usage.

Key Budget Assumptions:

- Fire protection contract: \$200,000
- Millage: 9.8 mills
- Taxable value of Lake Helen properties: \$75,869,687
- Water rate increase: 5% with fixed rate increase of \$24/quarter
- Contract for water tank maintenance: \$30,000
- Pledged revenue requirement: \$156,329
- Employee bonus: 2%
- Health insurance increase: minimal increase

FINANCIAL IMPACT: This budget reflects an increase in budgeted expenditures of 0.1% over total expenditures as reported in the most recent audit of the city's financial statements.

RECOMMENDATION: The City Commission adopt Resolution 2015-11

SUGGESTED MOTION: Motion to adopt Resolution 2015-11.

ATTACHMENT(S): Budget for fiscal year 2015-2016

RESOLUTION 2015-11

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAKE HELEN, FLORIDA, RELATING TO ITS BUDGET FOR THE 2015-16 FISCAL YEAR; REVISING THE ESTIMATE OF RECEIPTS AND OF BALANCES TO BE BROUGHT FORWARD; APPROVING AN ADJUSTED TENTATIVE GENERAL MUNICIPAL BUDGET; SETTING A HEARING DATE; PROVIDING FOR PUBLICATION OF NOTICE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on July 9, 2015, the City Administrator presented the tentative budget for further consideration by the City Commission; and,

WHEREAS, said budget contained estimates of receipts and of balances brought forward as part of the budget presentation; and,

WHEREAS, the City Commission wishes to revise the City Administrator's estimates of receipts and of balances to be brought forward based on the most current information available as of the date of this resolution; and,

WHEREAS, the City Commission of the City of Lake Helen, Florida, has complied with all conditions precedent to the adoption of an adjusted tentative general Municipal budget; and,

WHEREAS, the City Commission as of this date adopted a resolution approving a proposed millage to fund the adjusted tentative general Municipal budget;

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

1. In accordance with the requirements of Section 166.241, Florida Statutes, the City Administrator's estimates of receipts and of balances to be brought forward are revised as set out in the document entitled "Budget Summary, City of Lake Helen, Florida Fiscal Year 2015-2016".
2. The adjusted tentative general Municipal budget contained in the document entitled "Budget Summary, City of Lake Helen, Florida Fiscal Year 2015-2016" is hereby approved as adjusted by motion for further consideration at the public hearing established in this resolution.
3. A public hearing will be held to consider the proposed millage rates and final budget for general Municipal purposes on Friday the 11th of September, A.D., 2015; at 7:00 p.m., or as soon thereafter as the matter may be heard, in the City Commission Chambers, 327 South Lakeview Drive, Lake Helen, Florida.
4. The City Administrator is hereby authorized and directed to prepare and publish all necessary and required notices prior to the hearing established herein, and to provide copies of this resolution to all parties as may be required by applicable law.
5. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED in public hearing, this 3rd day of September, A.D., 2015.

CITY OF LAKE HELEN, FLORIDA

Buddy Snowden, Mayor

ATTEST: _____
Jason Yarborough, City Administrator

APPROVED AS TO FORM AND LEGALITY:

Scott Simpson, City Attorney

BUDGET SUMMARY

City of Lake Helen, Florida Fiscal Year 2015-2016

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE HELEN ARE 0.1%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund	9.8000				
ESTIMATED REVENUES:	GENERAL FUND	ENTERPRISE FUND	STORMWATER FUND	TOTAL ALL FUNDS	
Taxes:	Millage per \$1000				
Ad Valorem Taxes (95%)	9.8000	704,000			704,000
Taxes - Other		328,950			328,950
Charges for Services		289,657	631,806	46,200	967,663
Intergovernmental Revenue		223,152			223,152
Fines & Forfeitures		15,262			15,262
Misc. Revenue		28,026			28,026
Licenses & Permits		199,258			199,258
Total Sources	\$ 1,788,305	\$ 631,806		\$ 46,200	\$ 2,466,311
Transfers/Grants	-	-		-	-
Fund Balances	16,991	-		-	16,991
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 1,805,296	\$ 631,806		\$ 46,200	\$ 2,483,302
EXPENDITURES:					
General Government		796,280			796,280
Public Safety		443,558			443,558
Fire Safety		200,000	-	-	200,000
Physical			474,719	34,334	509,053
Transportation		197,919			197,919
Cultural/Recreation		167,539			167,539
Debt Service			135,938		135,938
Total Expenditures	\$ 1,805,296	\$ 610,657		\$ 34,334	\$ 2,450,287
Reserve		-	21,149	11,866	33,015
TOTAL APPROPRIATED EXPENDITURES	\$ 1,805,296	\$ 631,806		\$ 46,200	\$ 2,483,302

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
For the Fiscal Year Ending September 30, 2016**

State Account #	Description	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16	Remarks
311.0301	1003430 · Ad Valorem Taxes-GF	407,894	450,621	704,000	Millage: 9.8000
311.0302	1003100 · Delinquent Ad Valorem Taxes-GF	20,773	2,000	2,000	No change from prior year
312.4103	1003110 · First Local Option Fuel Tax-GF	31,836	32,875	30,148	Estimate based on history
316.0316	1003115 · Local Business Tax-GF	5,536	4,500	4,215	Clerk Input
338.1338	1003450 · County Bus. Tax-GF	1,242	2,000	1,242	Estimate based on history
312.4203	1003500 · Second Local Option Tax-GF	24,103	24,500	22,484	Estimate based on history
312.5200	1003505 · Casualty Insur Premium Tax-GF	-	-	19,000	Estimated State contribution
314.1314	1003545 · Utility Tax Progress Energy-GF	173,685	166,000	166,000	Estimate based on YTD receipts
314.8314	1003600 · Utility Service Tax Propane-GF	7,331	7,000	8,428	Estimate based on YTD receipts
315.0315	1003625 · Communications Service Tax-GF	84,280	85,000	75,433	Estimate based on history
Sub Total	Taxes	\$ 756,680	\$ 774,496	\$ 1,032,950	

City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016

State Account #	Description	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16	Remarks
322.0318	1003120 · Bldg Permit Application-GF	5,583	4,250	7,894	Clerk Input
322.0320	1003130 · Bldg Permit Valuation-GF	15,166	4,500	10,584	Clerk Input
322.0324	1003150 · Bldg Permit-Misc-GF	201	150	-	
329.0326	1003155 · Tree Permits-GF	268	160	400	Clerk Input
329.0329	1003165 · Plan Review-GF	10,551	4,000	10,000	Clerk Input
329.0331	1003315 · Yard Sale Permits-GF	110	50	50	Clerk Input
324.3104	1003345 · Impact Fees Residential TRANSP	550	-	550	Clerk Input
323.7323	1003360 · Franchise Fee Solid Waste-GF	32,410	33,000	30,119	Estimate based on YTD receipts
329.0324	1003425 · Reinspection Fee-GF	241	150	241	Estimate based on history
324.7104	1003585 · Impact Fees Residential Other-G	200	-	400	Clerk Input
324.1104	1003605 · Impact Fees Residential Public	200	-	200	Clerk Input
329.0325	1003680 · Alarm Permits-GF	180	150	220	Clerk Input
329.0327	1003685 · Sign Permits-GF	1,131	1,250	600	Clerk Input
323.1323	1003690 · FranchiseFeeProgress Energy-GF	143,832	138,000	138,000	Estimate based on history
Sub Total	Licenses & Permits	\$ 210,623	\$ 185,660	\$ 199,258	
335.1435	1003350 · Mobile Home Licenses-GF	5,843	5,950	8,524	Estimate based on history
335.1535	1003395 · Alcoholic Beverage License-GF	783	783	783	Estimate based on history
335.1835	1003405 · Sales Tax Revenue-GF	126,114	131,657	130,000	Estimate based on history
335.4935	1003410 · Municipal Fuel Tax Revenue-GF	1,050	900	900	Estimate based on history
335.1235	1003575 · State Revenue Sharing-GF	89,245	91,404	82,945	Estimate based on YTD receipts
Sub Total	Intergovernmental Revenue	\$ 223,035	\$ 230,694	\$ 223,152	

**City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016**

State Account #	Description	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16	Remarks
347.9347	1003010 · Golf Cart Registration-GF	750	950	950	No change from prior year
329.0333	1003185 · Development Plan Fees-GF	-	-	9,480	Clerk Input
369.9003	1003225 · Miscellaneous-GF	210	20,000	2,862	YTD actual-non recurring
362.0372	1003230 · Rent Fees-Equestrian Stalls-GF	315	850	225	Clerk Input
362.0376	1003250 · Rent Fees-Shuffleboard Court-GF	300	150	250	Clerk Input
362.0377	1003255 · Rental Fees-Melissa Park-GF	1,050	500	400	Clerk Input
362.0378	1003260 · Rental Fees-Bus-GF	-	-	400	Clerk Input
343.4343	1003480 · Garbage Solid Waste Revenue-GF	252,854	252,000	257,550	To ensure revenue covers expense
362.0371	1003490 · Rental Fees Hopkins Hall-GF	5,300	4,000	4,500	Clerk Input
347.0200	1003525 · Service Charges-Parks & Rec-GF	230	400	230	Estimate based on history
341.9034	1003645 · Photocopies-GF	81	50	50	Estimate based on history
341.9035	1003650 · Candidate Filing Fee-GF	540	200	140	Clerk Input
341.9036	1003655 · Notary Service-GF	195	-	20	Clerk Input
347.5348	9003555 · Electricity Revenue-CA	(477)	-	3,600	Estimate of food ops revenue
347.5350	9003680 · Rent Revenue-CA	-	-	9,000	\$750 rent X 12 months
Sub Total	Charges for Services	\$ 261,348	\$ 279,100	\$ 289,657	
351.1351	1003195 · Police Education - Criminal-GF	112	50	112	Estimate based on history
351.1352	1003375 · Investigative Costs-GF	723	700	723	Estimate based on history
351.5351	1003385 · Traffic Fines-GF	11,386	16,500	12,792	Estimate based on history
346.4346	1003455 · Animal Control Fees-GF	35	200	35	Estimate based on history
351.5352	1003565 · Police Education Traffic-GF	969	1,100	1,100	Estimate based on history
354.0354	1003570 · Local Ordinance Fines-GF	1,752	500	500	Estimate based on history
Sub Total	Fines & Forfeitures	\$ 14,977	\$ 19,050	\$ 15,262	

**City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016**

State Account #	Description	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16	Remarks
322.0326	1003180 · Bldg Surcharge-GF	361	-	72	Clerk Input
331.5331	1003175 · GrantsFromOtherGov-CDBG-GF	114,343	59,665	-	CDBG funds
361.1152	1003205 · SBA LGIP Interest-GF	1,986	1,200	1,200	Estimate based on history
364.0365	1003210 · Cemetery Lots-GF	1,650	550	550	Clerk Input
366.0616	1003275 · July 4th Vendors-GF	-	750	180	Clerk Input
366.0618	1003285 · July 4th Activities-GF	524	-	524	Estimate based on history
366.0619	1003290 · Market in the Park-GF	4,099	5,000	4,000	Clerk Input
366.0623	1003298 · Donations-Police GF	300	-	300	Estimate based on history
366.1000	1003310 · Special Events-GF	1,731	-	15,000	Events Coordinator generated revenue
366.1500	1003320 · Turkey Shoot Revenues-GF	909	1,000	1,000	Estimate based on history
361.1157	1003335 · Tax Certificates-Interest-GF	466	-	466	Estimate based on history
341.9037	1003660 · Misc Revenue Filing Fees-GF	13	-	158	Clerk Input
342.1342	1003665 · Other Income Police Dept-GF	184	200	184	Estimate based on history
366.0620	2003275 · Donations-DO	400	-	4,012	Estimate based on history
366.0615	2003400 · Donations - July 4th-DO	380	200	380	Estimate based on history
Sub Total	Misc. Revenue	\$ 127,346	\$ 68,565	\$ 28,026	
381.0000	1003635 · Xfr from Water Utility-GF	9,780	9,860	-	Transfer In
381.0000	Transfers from Stormwater fund	-	-	-	Transfers from Stormwater fund
381.5000	Fund Balance	-	-	16,991	Fund Balance
Total	Revenue	\$ 1,603,789	\$ 1,567,425	\$ 1,805,296	

**City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016**

State		Actual	Budget	Proposed	
Account #	Description	FY 13-14	FY 14-15	FY 15-16	Remarks
511.1100	1115010 · Exec Salaries-LE	\$ 24,274	\$ 23,055	\$ 23,053	Payroll Budget
511.2100	1115070 · FICA Taxes-LE	1,867	1,764	1,764	Calculated
511.2200	1115080 · Retirement Contributions-LE	1,256	1,700	1,558	Calculated
511.2400	1115100 · Workers' Comp-LE	-	60	27	FLC quote
Sub Total	Personnel Services	27,397	26,579	26,402	
511.4000	1115170 · Travel & Perdiem-LE	1,153	2,300	10,200	Clerk Input
511.4700	1115270 · Printing-LE	-	50	225	Clerk Input
511.4800	1115280 · Advertising-LE	-	300	2,500	Clerk Input
511.4900	1115290 · Other Current Charges-LE	532	300	327	GL Detail
511.5400	1115400 · Dues & Subscriptions-LE	885	1,400	1,609	Clerk Input
Sub Total	Operating Expense	2,570	4,350	14,861	
Total	LEGISLATIVE	\$ 29,967	\$ 30,929	\$ 41,263	

**City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016**

State		Actual	Budget	Proposed	
Account #	Description	FY 13-14	FY 14-15	FY 15-16	Remarks
512.1200	1125020 · Regular Salaries-EX	67,417	65,663	67,056	Payroll Budget
512.2100	1125070 · FICA Taxes-EX	5,780	5,023	5,130	Calculated
512.2200	1125080 · Retirement Contributions-EX	14,173	13,881	14,176	Calculated
512.2300	1125090 · Life & Health Insur-EX	4,910	7,101	7,243	Current year + 15%
512.2400	1125100 · Workers' Comp-EX	-	1,911	853	FLC quote
Sub Total	Personnel Services	92,280	93,579	94,458	
512.4000	1125170 · Travel & Perdiem-EX	112	800	4,257	ICMA and FCCMA
512.4100	1125190 · Communications-EX	530	950	840	2015 Bdgt + Inflation
512.4600	1125240 · Vehicle Maint-EX	-	500	510	2015 Bdgt + Inflation
512.4900	1125290 · Other Current Charges-EX	397	150	196	GL Detail
512.5400	1125400 · Dues & Subscriptions-EX	270	950	969	2015 Bdgt + Inflation
Sub Total	Operating Expense	1,309	3,350	6,772	
Total	EXECUTIVE	\$ 93,589	\$ 96,929	\$ 101,230	

**City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016**

State		Actual	Budget	Proposed	
Account #	Description	FY 13-14	FY 14-15	FY 15-16	Remarks
513.1200	1135020 · Regular Salaries-AD	36,180	34,402	40,343	Payroll Budget
513.2100	1135070 · FICA Taxes-AD	2,892	2,644	3,086	Calculated
513.2200	1135080 · Retirement Contributions-AD	2,767	2,548	2,973	Calculated
513.2300	1135090 · Life & Health Insur-AD	2,418	2,766	2,821	Current year + 15%
513.2400	1135100 · Workers' Comp-AD	-	90	40	FLC quote
Sub Total	Personnel Services	44,257	42,450	49,263	
513.3200	1135140 · Accounting-AD	29,172	31,000	31,620	2015 Bdgt + Inflation
513.4000	1135170 · Travel & Perdiem-AD	694	400	1,800	FGFOA Conference
513.4900	1135290 · Other Current Charges-AD	2,191	250	1,110	Annualized + inflation
513.5400	1135400 · Dues & Subscriptions-AD	233	100	102	2015 Bdgt + Inflation
Sub Total	Operating Expense	32,290	31,750	34,632	
Total	FINANCIAL AND ADMINISTRATIVE	\$ 76,547	\$ 74,200	\$ 83,895	
514.3100	1145130 · Professional Services-LG	58,738	35,000	35,700	2015 Bdgt + Inflation
	LEGAL COUNSEL				

City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016

State		Actual	Budget	Proposed	
Account #	Description	FY 13-14	FY 14-15	FY 15-16	Remarks
519.1200	1195020 · Regular Salaries-GG	86,137	72,931	74,588	Payroll Budget
519.1400	1195030 · Overtime-GG	3,049	681	147	Annualized + inflation
519.2100	1195070 · FICA Taxes-GG	7,270	5,633	5,717	Calculated
519.2200	1195080 · Retirement Contributions-GG	7,879	5,425	5,497	Calculated
519.2300	1195090 · Life & Health Insur-GG	16,587	11,901	12,139	Current year + 15%
519.2400	1195100 · Workers' Comp-GG	-	212	95	FLC quote
Sub Total	Personnel Services	120,922	96,783	98,183	
519.3100	1195130 · Professional Services-GG	23,050	25,000	51,711	GL Detail LPG, Quentin, ECT
519.3400	1195150 · Contracted Services-GG	19,323	12,000	22,151	Annualized + inflation fire, Holder, Sc
519.3400	1195160 · Contracted Services (Fire)-GG	-	-	200,000	Annualized + inflation fire, Holder, Sc
519.4000	1195170 · Travel & Perdiem-GG	2,420	600	1,200	FACC
519.4100	1195190 · Communications-GG	11,942	12,750	12,640	Century Link and cell phones
519.4200	1195200 · Postage & Freight-GG	893	1,750	589	GL Detail
519.4300	1195210 · Utilities-GG	5,881	6,500	5,843	GL Detail
519.4310	1195212 · Utilities-Water-GG	-	2,700	242	Annualized + inflation
534.4300	1345210 · Utilities-SW	272,425	252,000	256,419	GL Detail Garbage
519.4400	1195220 · Rents & Leases-GG	2,175	2,000	3,020	Copier
519.4500	1195230 · Insurance-GG	18,872	44,932	42,100	FLC quote
519.4610	1195250 · Bldg Maint-GG	1,782	4,000	17,631	2015 Bdgt + Inflation; tent city hall
519.4620	1195260 · Equip Maint-GG	5,898	5,000	6,483	2015 Bdgt + inflation
519.4700	1195270 · Printing-GG	633	2,000	627	GL Detail
519.4800	1195280 · Advertising-GG	2,541	2,000	100	Annualized + inflation
519.4900	1195290 · Other Current Charges-GG	4,222	7,500	3,590	GL Detail
519.5100	1195350 · Office Supplies-GG	3,258	3,500	2,463	GL Detail
519.5200	1195360 · Operating Supplies-GG	1,939	7,500	6,775	Armchem, Lowes, Southern Equip
519.5210	1195370 · Operating Supplies-Fuel-GG	838	750	729	GL Detail
519.5400	1195400 · Dues & Subscriptions-GG	2,419	2,750	1,696	Lg of Cities, TPO, Newspaper, ASCAP
Sub Total	Operating Expense	380,511	395,232	636,009	
Total	OTHER GENERAL GOVERNMENTAL	\$ 501,433	\$ 492,015	\$ 734,192	

City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016

State Account #	Description	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16	Remarks
521.1200	1215020 · Regular Salaries-PD	243,061	243,532	242,448	Payroll Budget
521.1400	1215030 · Overtime-PD	7,234	14,000	14,280	2015 Bdgt + Inflation
521.1500	1215040 · Reserve Pay-PD	1,153	1,900	1,440	Reserve pay
521.2100	1215070 · FICA Taxes-PD	24,382	19,702	19,750	Calculated
521.2200	1215080 · Retirement Contributions-PD	9,768	41,238	49,807	Calculated + State contribution
521.2300	1215090 · Life & Health Insur-PD	38,899	49,594	50,586	Current year + 15%
521.2400	1215100 · Workers' Comp-PD	-	10,376	4,633	FLC quote
521.3100	1215130 · Professional Services-PD	791	1,300	-	2015 Bdgt + Inflation
Sub Total	Personnel Services	325,288	381,642	382,944	
521.3400	1215150 · Contracted Services-PD	8,972	5,000	5,000	Towing, pest control
521.4100	1215190 · Communications-PD	5,544	5,500	6,550	GL Detail
521.4200	1215200 · Postage & Freight-PD	350	500	674	GL Detail
521.4300	1215210 · Utilities-PD	5,868	5,800	6,279	GL Detail
521.4310	1215212 · Utilities-Water-PD	-	160	163	2015 Bdgt + Inflation
521.4400	1215220 · Rents & Leases-PD	1,345	1,500	1,666	Copier and bottled water
521.4610	1215250 · Bldg Maint-PD	309	1,500	1,530	2015 Bdgt + Inflation
521.4620	1215260 · Equip Maint-PD	4,945	8,000	6,520	GL Detail
521.4900	1215290 · Other Current Charges-PD	400	750	375	Annualized + inflation
521.5100	1215350 · Office Supplies-PD	385	3,000	1,500	Annualized + inflation
521.5200	1215360 · Operating Supplies-PD	3,443	7,000	2,827	GL Detail
521.5210	1215370 · Operating Supplies-Fuel-PD	14,696	17,000	17,000	Annualized + inflation
521.5400	1215400 · Dues & Subscriptions-PD	301	500	510	2015 Bdgt + Inflation
521.5500	1215410 · Training-PD	70	1,000	1,020	2015 Bdgt + Inflation
Sub Total	Operating Expense	121,621	181,320	177,830	
521.6400	1215480 · Cap Outlay-Equip-PD	30,016	31,000	9,000	CIP
Total	LAW ENFORCEMENT	\$ 401,932	\$ 469,852	\$ 443,558	

City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016

State		Actual	Budget	Proposed	
Account #	Description	FY 13-14	FY 14-15	FY 15-16	Remarks
541.1200	1415020 · Regular Salaries-SR	48,061	50,752	51,767	Payroll Budget
541.1400	1415030 · Overtime-SR	992	2,928	549	Annualized + inflation
541.2100	1415070 · FICA Taxes-SR	4,524	4,108	4,002	Calculated
541.2200	1415080 · Retirement Contributions-SR	4,251	3,957	3,815	Calculated
541.2300	1415090 · Life & Health Insur-SR	9,475	13,074	13,335	Current year + 15%
541.2400	1415100 · Workers' Comp-SR	-	4,599	2,053	FLC quote
Sub Total	Personnel Services	67,303	79,418	75,521	
541.3400	1415150 · Contracted Services-SR	26,149	20,000	45,000	Tree removal; disposal fees
541.4100	1415190 · Communications-SR	1,015	1,400	1,536	GL Detail
541.4300	1415210 · Utilities-SR	33,359	23,000	34,324	GL Detail
541.4310	1415212 · Utilities-Water-SR	-	2,000	499	Annualized + inflation
541.4400	1415220 · Rents & Leases-SR	-	1,500	1,341	B&G Equipment Supply
541.4610	1415250 · Bldg Maint-SR	10,845	2,500	4,404	GL Detail
541.4620	1415260 · Equip Maint-SR	11,547	7,500	10,000	Mowers + Nbrs 3 and 6 vehicle repair
541.4900	1415290 · Other Current Charges-SR	-	100	102	2015 Bdgt + Inflation
541.5200	1415360 · Operating Supplies-SR	7,981	4,500	7,142	GL Detail
541.5210	1415370 · Operating Supplies-Fuel-SR	9,654	4,500	3,000	Annualized + inflation
541.5300	1415390 · Road Materials & Supplies-SR	17,163	13,500	15,000	Clifton, Duval Asphalt
541.5400	1415400 · Dues & Subscriptions-SR	-	50	50	GL Detail
Sub Total	Operating Expense	117,713	80,550	122,398	
541.6300	1415460 · Cap Outlay-Infrastructure-SR	295,802	54,885	-	CIP
Total	ROAD AND STREET FACILITIES	\$ 480,818	\$ 214,853	\$ 197,919	

City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016

State		Actual	Budget	Proposed	
Account #	Description	FY 13-14	FY 14-15	FY 15-16	Remarks
572.1200	1725020 · Regular Salaries-PR	19,698	23,296	23,762	Payroll Budget
572.1400	1725030 · Overtime-PR	1,429	1,120	449	Annualized + inflation
572.2100	1725070 · FICA Taxes-PR	1,873	1,868	1,852	Calculated
572.2200	1725080 · Retirement Contributions-PR	1,787	1,800	1,751	Calculated
572.2300	1725090 · Life & Health Insur-PR	4,961	6,528	6,659	Current year + 15%
572.2400	1725100 · Workers' Comp-PR	-	2,850	1,272	FLC quote
Sub Total	Personnel Services	29,748	37,462	35,745	
572.3100	1725130 · Professional Services-PR	-	500	75	GL Detail
572.3400	1725150 · Contracted Services-PR	19,580	25,000	33,000	GL Detail - Events Coordinator & othe
572.4100	1725190 · Communications-PR	795	1,300	1,214	GL Detail
572.4300	1725210 · Utilities-PR	21,482	15,250	15,548	GL Detail
572.4310	1725212 · Utilities-Water-PR	-	5,000	6,408	Annualized + inflation
572.4400	1725220 · Rents & Leases-PR	2,758	3,750	2,515	B&G Equipment Supply
572.4610	1725250 · Bldg Maint-PR	8,110	3,500	3,684	GL Detail
572.4620	1725260 · Equip Maint-PR	23,254	5,500	12,658	GL Detail
572.4940	1725310 · July 4th Exp-PR	2,700	7,000	5,325	Clerk Input Fireworks & Port-a-Jons
572.5200	1725360 · Operating Supplies-PR	4,265	7,000	7,524	GL Detail
572.5210	1725370 · Operating Supplies-Fuel-PR	5,236	5,000	2,967	GL Detail
572.4900	1725630 · Miscellaneous-PR	-	6,000	1,428	GL Detail
572.4900	2725290 · Other Current Charges-PR	6,473	-	618	GL Detail
572.4910	2725300 · Turkey Shoot-PR	169	1,000	500	GL Detail
Sub Total	Operating Expense	94,822	85,800	93,464	
572.6400	1725480 · Cap Outlay-Equip-PR	11,163	17,710	25,750	CIP
Total	PARKS AND RECREATION	\$ 135,733	\$ 140,972	\$ 154,959	

**City of Lake Helen
General Fund Budget Detail
For the Fiscal Year Ending September 30, 2016**

State		Actual	Budget	Proposed	
Account #	Description	FY 13-14	FY 14-15	FY 15-16	Remarks
575.3100	9755130 · Professional Services-CA	1,696	-	38	GL Detail
575.3400	9755150 · Contracted Services-CA	2,461	1,000	1,347	GL Detail
575.4100	9755190 · Communications-CA	983	1,000	1,020	2015 Bdgt + Inflation
575.4300	9755210 · Utilities-CA	8,352	5,500	6,089	GL Detail
575.4310	9755212 · Utilities-Water-CA	-	425	569	Annualized + inflation
575.4400	9755220 · Rents & Leases-CA	858	-	256	GL Detail
575.4610	9755250 · Bldg Maint-CA	3,026	2,000	1,925	Annualized + inflation
575.4620	9755260 · Equip Maint-CA	2,075	1,500	570	GL Detail
575.4900	9755290 · Other Current Charges-CA	846	1,000	511	GL Detail
575.4970	9755300 · ECHO Expense-CA	-	250	255	2015 Bdgt + Inflation
Sub Total	CAFE	\$ 20,297	\$ 12,675	\$ 12,580	
Grand Total		<u>\$ 1,799,054</u>	<u>\$ 1,567,425</u>	<u>\$ 1,805,296</u>	

City of Lake Helen
Enterprise Fund Budget Detail
For the Fiscal Year Ending September 30, 2016

State Account #	Description	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16	Remarks
343.3343	8003620 · Water Sales-UT	\$ 492,422	\$ 474,546	\$ 630,946	Pledged revenues = (Net Income + debt svc - Inflation) X 115%
343.3350	8003455 · Water Meter Installation-UT	860	750	860	Estimate based on history
343.3351	8003460 · Com Water Meter Install-UT	-	-	-	
343.3352	8003465 · Post Delinquent Payment Fee-UT	-	4,000	-	
343.3353	8003470 · Service Connection Charge-UT	-	1,000	-	
343.3354	8003475 · Bad Check Charge-UT	210	100	-	
343.3355	8003480 · Late Fees-UT	6,619	10,000	-	
324.2104	8003595 · Impact Fees Residential Physical	2,000	1,000	-	
369.9003	8003630 · Miscellaneous-UT	1,200	-	-	
381.0000	Use of fund balance	-	100,000	-	Estimate based on history
Total	Revenue	503,311	591,396	631,806	
533.1200	8315020 · Regular Salaries-UT	140,128	146,687	144,381	Payroll Budget
533.1400	8315030 · Overtime-UT	2,598	2,253	542	Annualized + inflation
533.1600	8315050 · Annual Leave-UT	10,950	3,006	-	2015 Bdgt + Inflation
533.1700	8315060 · Personal Time Off-UT	11,395	2,865	-	2015 Bdgt + Inflation
533.2100	8315070 · FICA Taxes-UT	12,703	11,398	11,087	Calculated
533.2200	8315080 · Retirement Contributions-UT	12,412	12,676	12,270	Calculated
533.2300	8315090 · Life & Health Insur-UT	21,010	20,058	20,459	FLC quote
533.2400	8315100 · Workers' Comp-UT	-	6,749	3,013	FLC quote
533.2500	8315110 · Unemployment Comp-UT	-	1,470	-	-
Sub-Total	Personal Services	211,196	207,162	191,752	

City of Lake Helen
Enterprise Fund Budget Detail
For the Fiscal Year Ending September 30, 2016

State Account #	Description	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16	Remarks
533.3400	8315150 · Contracted Services-UT	17,549	14,000	53,418	Annualized + inflation includes \$28K f
533.3100	8315130 · Professional Services-UT	-	5,000	-	-
533.3200	8315140 · Accounting-UT	13,675	14,000	9,000	Projected audit costs
533.4000	8315170 · Travel & Perdiem-UT	-	700	800	-
533.4100	8315190 · Communications-UT	2,682	3,000	2,685	GL Detail
533.4200	8315200 · Postage & Freight-UT	1,460	2,000	2,800	GL Detail
533.4300	8315210 · Utilities-UT	24,976	29,000	20,238	GL Detail
533.4310	8315212 · Utilities-Water-UT	-	500	2,432	Annualized + inflation
533.4400	8315220 · Rents & Leases-UT	19	1,000	2,165	B&G Equipment Supply
533.4500	8315230 · Insurance-UT	18,872	18,615	18,043	2015 Bdgt + Inflation
533.4610	8315250 · Bldg Maint-UT	4,972	7,000	4,074	GL Detail
533.4620	8315260 · Equip Maint-UT	11,100	14,000	16,811	GL detail Ex: Pump rewinding
533.4700	8315270 · Printing-UT	1,202	1,000	544	GL Detail
533.4900	8315290 · Other Current Charges-UT	1,169	5,500	1,796	Bank charges/NSF checks
533.5100	8315350 · Office Supplies-UT	377	400	491	GL Detail
533.5200	8315360 · Operating Supplies-UT	40,618	54,000	50,000	GL Detail Ex: hydrants, meters, pipe fi
533.5205	8315365 · Operating Supplies-Chemicals-UT	-	-	20,000	Annualized + inflation
533.5210	8315370 · Operating Supplies-Fuel-UT	5,371	4,500	5,185	GL Detail
533.5400	8315400 · Dues & Subscriptions-UT	842	1,100	1,102	GL Detail
533.5960	8315430 · Depreciation-UT	-	-	71,383	2015 Bdgt + Inflation
Sub-Total	Operating Expenditures	144,884	175,315	282,967	
	Total Expense from Personal Services and Operations	356,080	382,477	474,719	
533.6400	8315480 · Cap Outlay-Equip-UT	-	35,000	-	CIP
533.7200	8315530 · Debt Svc-Interest-UT	135,938	135,938	135,938	Amort Schedules
381.0000	Addition to fund balance		28,121	21,149	Addition to fund balance
533.5410	8315550 · Xfr to General Fund-UT	9,780	9,860	-	Transfer Out
	Total Expense	<u>501,798</u>	<u>591,396</u>	<u>631,806</u>	

City of Lake Helen
Stormwater Fund Budget Detail
For the Fiscal Year Ending September 30, 2016

State Account #	Description	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16	Remarks
343.7343	3003515 · Stormwater Management Revenue-S	\$ 46,200	\$ 45,000	\$ 46,200	Estimate based on history
538.1200	3385020 · Regular Salaries-FC	16,940	18,512	18,882	Payroll Budget
538.1400	3385030 · Overtime-FC	605	1,012	247	Annualized + inflation
538.2100	3385070 · FICA Taxes-FC	1,599	1,494	1,463	Calculated
538.2200	3385080 · Retirement Contributions-FC	1,531	1,440	1,392	Calculated
538.2300	3385090 · Life & Health Insur-FC	4,359	4,902	5,000	Current year + 15%
538.2400	3385100 · Workers' Comp-FC	-	1,863	832	FLC quote
Sub-Total	Personal Services	25,034	29,223	27,816	
538.3200	3385140 · Accounting-FC	-	2,000	2,040	Allocated audit costs
538.3400	3385150 · Contracted Services-FC	1,800	2,000	1,717	2015 Bdgt + Inflation
538.4620	3385260 · Equip Maint-FC	1,138	2,000	1,730	2015 Bdgt + Inflation
538.5200	3385360 · Operating Supplies-FC	4,166	1,000	1,031	GL Detail
Sub-Total	Operating Expenditures	7,104	7,000	6,518	
	Total Expenditures	32,138	36,223	34,334	
	Contributions to fund balance			11,866	
.	Transfers - Out	-	-	-	Transfer Out
		<u>\$ 46,200</u>	<u>\$ 45,000</u>	<u>\$ 46,200</u>	