

# BUDGET SUMMARY

City of Lake Helen, Florida Fiscal Year 2016-2017

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE HELEN ARE 42.1%  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund	7.8000			
<b>ESTIMATED REVENUES:</b>	<b>GENERAL FUND</b>	<b>ENTERPRISE FUND</b>	<b>STORMWATER FUND</b>	<b>TOTAL ALL FUNDS</b>
Taxes:	Millage per \$1000			
<b>Ad Valorem Taxes (95%)</b>	<b>7.8000</b>	594,144		594,144
Taxes - Other		581,996		581,996
Charges for Services		291,010	666,496	1,004,951
Intergovernmental Revenue		246,450		246,450
Fines & Forfeitures		36,987		36,987
Misc. Revenue		13,211		13,211
Licenses & Permits		228,237		228,237
<b>Total Sources</b>	<b>\$ 1,992,035</b>	<b>\$ 666,496</b>	<b>\$ 47,445</b>	<b>\$ 2,705,976</b>
Transfers/Grants	75,000	-	-	75,000
Fund Balances	14,000	68,328	77,616	159,944
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 2,081,035</b>	<b>\$ 734,824</b>	<b>\$ 125,061</b>	<b>\$ 2,940,920</b>
<b>EXPENDITURES:</b>				
General Government	927,531			927,531
Public Safety	404,729			404,729
Fire Safety	230,000	-	-	230,000
Physical	-	595,468	125,061	720,529
Transportation	370,843			370,843
Cultural/Recreation	146,526			146,526
Debt Service		135,938		135,938
<b>Total Expenditures</b>	<b>\$ 2,079,629</b>	<b>\$ 731,406</b>	<b>\$ 125,061</b>	<b>\$ 2,936,096</b>
Reserve	1,406	3,418	-	4,824
<b>TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 2,081,035</b>	<b>\$ 734,824</b>	<b>\$ 125,061</b>	<b>\$ 2,940,920</b>

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, 2017**

State Account #	Description	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17	Remarks
311.0301	1003430 · Ad Valorem Taxes-GF	452,852	704,196	594,144	Millage: 7.8000
311.0302	1003100 · Delinquent Ad Valorem Taxes-GF	3,103	2,000	4,645	Based on last 12 months
312.4103	1003110 · First Local Option Fuel Tax-GF	33,152	30,148	34,008	Based on last 12 months
316.0316	1003115 · Local Business Tax-GF	8,018	4,215	6,899	Based on last 12 months
338.1338	1003450 · County Bus. Tax-GF	1,900	1,242	2,469	Based on last 12 months
312.4203	1003500 · Second Local Option Tax-GF	24,569	22,484	25,384	Based on last 12 months
312.5200	1003505 · Casualty Insur Premium Tax-GF	17,928	19,000	17,928	Based on last 12 months
314.1314	1003545 · Utility Tax Duke Energy-GF	172,991	166,000	171,986	Based on last 12 months
314.8314	1003600 · Utility Service Tax Propane-GF	7,539	8,428	7,326	Based on last 12 months
325.1104	1003607 · Fire Assessment Revenue	-	-	234,000	City Administrator estimate
315.0315	1003625 · Communications Service Tax-GF	78,479	75,433	77,351	Based on last 12 months
<b>Sub Total</b>	<b>Taxes</b>	<b>\$ 800,531</b>	<b>\$ 1,033,146</b>	<b>\$ 1,176,140</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Revenue**  
**For the Fiscal Year Ending September 30, 2017**

State Account #	Description	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17	Remarks
322.0318	1003120 · Bldg Permit Application-GF	7,201	7,894	9,000	City Clerk estimate
322.0320	1003130 · Bldg Permit Valuation-GF	15,897	10,584	14,655	Based on last 12 months
329.0326	1003155 · Tree Permits-GF	232	400	-	
329.0329	1003165 · Plan Review-GF	13,257	10,000	13,465	Based on last 12 months
329.0331	1003315 · Yard Sale Permits-GF	115	50	95	Based on last 12 months
324.3104	1003345 · Impact Fees Residential TRANSP	1,100	550	1,650	Based on last 12 months
323.7323	1003360 · Franchise Fee Solid Waste-GF	32,823	30,119	30,812	Based on last 12 months
329.0324	1003425 · Reinspection Fee-GF	2,326	241	3,023	Based on last 12 months
324.7104	1003585 · Impact Fees Residential Other-G	400	400	1,400	City Clerk estimate
324.1104	1003605 · Impact Fees Residential Public	400	200	1,400	City Clerk estimate
329.0325	1003680 · Alarm Permits-GF	240	220	120	Based on last 12 months
329.0327	1003685 · Sign Permits-GF	1,272	600	120	City Clerk estimate
323.1323	1003690 · FranchiseFee Duke Energy-GF	154,484	138,000	152,497	Based on last 12 months
<b>Sub Total</b>	<b>Licenses &amp; Permits</b>	<b>\$ 229,747</b>	<b>\$ 199,258</b>	<b>\$ 228,237</b>	
335.1435	1003350 · Mobile Home Licenses-GF	6,423	8,524	6,935	Based on last 12 months
335.1535	1003395 · Alcoholic Beverage License-GF	783	783	783	Based on last 12 months
335.1835	1003405 · Sales Tax Revenue-GF	134,894	130,000	138,879	Prior year budget
335.4935	1003410 · Municipal Fuel Tax Revenue-GF	600	900	950	Based on last 12 months
335.1235	1003575 · State Revenue Sharing-GF	95,505	82,945	98,903	Prior year budget
<b>Sub Total</b>	<b>Intergovernmental Revenue</b>	<b>\$ 238,205</b>	<b>\$ 223,152</b>	<b>\$ 246,450</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Revenue**  
**For the Fiscal Year Ending September 30, 2017**

State Account #	Description	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17	Remarks
347.9347	1003010 · Golf Cart Registration-GF	725	950	575	Based on last 12 months
329.0333	1003185 · Development Plan Fees-GF	2,625	9,480	2,595	Based on last 12 months
369.9003	1003225 · Miscellaneous-GF	59,256	2,862	3,000	Prior year budget
362.0372	1003230 · Rent Fees-Equestrian Stalls-GF	-	225	975	Based on last 12 months
362.0376	1003250 · Rent Fees-Shuffleboard Court-GF	600	250	550	Based on last 12 months
362.0377	1003255 · Rental Fees-Melissa Park-GF	850	400	800	Based on last 12 months
362.0378	1003260 · Rental Fees-Bus-GF	720	400	575	Based on last 12 months
343.4343	1003480 · Garbage Solid Waste Revenue-GF	255,188	257,550	258,538	Based on last 12 months
362.0371	1003490 · Rental Fees Hopkins Hall-GF	5,650	4,500	5,450	Based on last 12 months
329.0328	1003160 · Development Review-GF	961	-	120	City Clerk estimate
341.9034	1003645 · Photocopies-GF	27	50	32	Based on last 12 months
341.9035	1003650 · Candidate Filing Fee-GF	702	140	280	City Clerk estimate
341.9036	1003655 · Notary Service-GF	-	20	20	Prior year budget
347.5348	9003555 · Electricity Revenue-CA	5,697	3,600	7,300	Based on last 12 months
347.5350	9003680 · Rent Revenue-CA	4,971	9,000	10,200	\$850 rent X 12 months
<b>Sub Total</b>	<b>Charges for Services</b>	<b>\$ 337,972</b>	<b>\$ 289,427</b>	<b>\$ 291,010</b>	
351.1351	1003195 · Police Education - Criminal-GF	18	112	20	Based on last 12 months
351.1352	1003375 · Investigative Costs-GF	612	723	850	Based on last 12 months
351.5351	1003385 · Traffic Fines-GF	12,690	12,792	27,934	Based on last 12 months
351.0351	1003560 · Fines and Forfeitures-GF	1,721	-	4,500	Projection from YTD actual
346.4346	1003455 · Animal Control Fees-GF	10	35	35	Based on last 12 months
351.5352	1003565 · Police Education Traffic-GF	2,114	1,100	3,207	Based on last 12 months
354.0354	1003570 · Local Ordinance Fines-GF	441	500	441	Based on last 12 months
<b>Sub Total</b>	<b>Fines &amp; Forfeitures</b>	<b>\$ 17,606</b>	<b>\$ 15,262</b>	<b>\$ 36,987</b>	

**City of Lake Helen  
General Fund Budget Detail - Revenue  
For the Fiscal Year Ending September 30, 2017**

<b>State Account #</b>	<b>Description</b>	<b>Actual FY 14-15</b>	<b>Budget FY 15-16</b>	<b>Proposed FY 16-17</b>	<b>Remarks</b>
322.0326	1003180 · Bldg Surcharge-GF	121	72	309	Based on last 12 months
331.5331	1003175 · GrantsFromOtherGov-CDBG-GF	75,834	4,780	75,000	Grant applied for
361.1152	1003205 · SBA LGIP Interest-GF	-	1,200	300	Prior year budget
364.0365	1003210 · Cemetery Lots-GF	-	550	550	City Clerk estimate
366.0616	1003275 · July 4th Vendors-GF	90	180	90	Based on last 12 months
366.0619	1003290 · Market in the Park-GF	5,192	4,000	5,467	Based on last 12 months
366.0623	1003298 · Donations-Police GF	500	300	500	Based on last 12 months
361.1157	1003335 · Tax Certificates-Interest-GF	389	466	524	Based on last 12 months
342.1342	1003665 · Other Income Police Dept-GF	72	184	91	Based on last 12 months
366.0620	2003275 · Donations-DO	5,006	4,012	5,000	Prior year budget
366.0615	2003400 · Donations - July 4th-DO	229	380	380	Prior year budget
<b>Sub Total</b>	<b>Misc. Revenue</b>	<b>\$ 91,281</b>	<b>\$ 34,049</b>	<b>\$ 88,211</b>	
271.0000	1002930 · FUND BALANCE-GF	318,389	-	14,000	Tent City Hall
<b>Total</b>	<b>Revenue</b>	<b>\$ 2,033,731</b>	<b>\$ 1,794,294</b>	<b>\$ 2,081,035</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Expenditures**  
**For the Fiscal Year Ending September 30, 2017**

State		Actual	Budget	Proposed	
Account #	Description	FY 14-15	FY 15-16	FY 16-17	Remarks
511.1100	1115010 · Exec Salaries-LE	\$ 22,696	\$ 23,053	\$ 23,114	Payroll Budget
511.2100	1115070 · FICA Taxes-LE	1,705	1,764	1,768	Payroll Budget
511.2200	1115080 · Retirement Contributions-LE	1,556	1,558	1,328	Payroll Budget
511.2400	1115100 · Workers' Comp-LE	32	27	27	FMIT Statement
<b>Sub Total</b>	<b>Personal Services</b>	<b>25,989</b>	<b>26,402</b>	<b>26,237</b>	
511.4000	1115170 · Travel & Perdiem-LE	537	10,200	5,000	City Clerk estimate
511.4700	1115270 · Printing-LE	-	225	225	City Clerk estimate
511.4800	1115280 · Advertising-LE	-	2,500	3,500	City Clerk estimate
511.4900	1115290 · Other Current Charges-LE	3,595	327	10,276	Last 12 months + inflation
511.5400	1115400 · Dues & Subscriptions-LE	1,232	1,609	3,000	City Clerk estimate
<b>Sub Total</b>	<b>Operating Expenditures</b>	<b>5,364</b>	<b>14,861</b>	<b>22,001</b>	
<b>Total</b>	<b>LEGISLATIVE</b>	<b>\$ 31,353</b>	<b>\$ 41,263</b>	<b>\$ 48,238</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Expenditures**  
**For the Fiscal Year Ending September 30, 2017**

State		Actual	Budget	Proposed	
Account #	Description	FY 14-15	FY 15-16	FY 16-17	Remarks
512.1200	1125020 · Regular Salaries-EX	49,937	67,056	69,068	Payroll Budget
512.2100	1125070 · FICA Taxes-EX	3,219	5,130	5,284	Payroll Budget
512.2200	1125080 · Retirement Contributions-EX	8,850	14,176	15,036	Payroll Budget
512.2300	1125090 · Life & Health Insur-EX	4,769	7,243	7,274	Payroll Budget
512.2400	1125100 · Workers' Comp-EX	1,019	853	848	FMIT Statement
<b>Sub Total</b>	<b>Personal Services</b>	<b>67,794</b>	<b>94,458</b>	<b>97,510</b>	
512.4000	1125170 · Travel & Perdiem-EX	2,972	4,257	4,260	Estimate
512.4100	1125190 · Communications-EX	-	840	840	-
512.4900	1125290 · Other Current Charges-EX	50	196	51	Last 12 months + inflation
512.5100	1125350 · Office Supplies-EX	360	-	679	Last 12 months + inflation
512.5400	1125400 · Dues & Subscriptions-EX	-	969	2,343	Key Accounts
<b>Sub Total</b>	<b>Operating Expenditures</b>	<b>25,312</b>	<b>6,772</b>	<b>8,173</b>	
<b>Total</b>	<b>EXECUTIVE</b>	<b>\$ 93,106</b>	<b>\$ 101,230</b>	<b>\$ 105,683</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Expenditures**  
**For the Fiscal Year Ending September 30, 2017**

State		Actual	Budget	Proposed	
Account #	Description	FY 14-15	FY 15-16	FY 16-17	Remarks
513.1200	1135020 · Regular Salaries-AD	34,757	40,343	39,753	Payroll Budget
513.1400	1135030 · Overtime-AD	3	-	1,800	Payroll Budget
513.2100	1135070 · FICA Taxes-AD	2,530	3,086	3,179	Payroll Budget
513.2200	1135080 · Retirement Contributions-AD	2,456	2,973	3,125	Payroll Budget
513.2300	1135090 · Life & Health Insur-AD	2,628	2,821	2,567	Payroll Budget
513.2400	1135100 · Workers' Comp-AD	48	40	40	FMIT Statement
<b>Sub Total</b>	<b>Personal Services</b>	<b>42,422</b>	<b>49,263</b>	<b>50,464</b>	
513.3200	1135140 · Accounting-AD	19,753	31,620	4,100	Based on audit contract
513.4000	1135170 · Travel & Perdiem-AD	1,854	1,800	2,500	Estimate
513.4900	1135290 · Other Current Charges-AD	1,522	1,110	2,308	Last 12 months + inflation
513.5400	1135400 · Dues & Subscriptions-AD	30	102	102	Estimate
<b>Sub Total</b>	<b>Operating Expenditures</b>	<b>23,159</b>	<b>34,632</b>	<b>9,010</b>	
<b>Total</b>	<b>FINANCIAL AND ADMINISTRATIVE</b>	<b>\$ 65,581</b>	<b>\$ 83,895</b>	<b>\$ 59,474</b>	
514.3100	1145130 · Professional Services-LG	63,008	35,700	43,931	Key Accounts
	<b>LEGAL COUNSEL</b>				



**City of Lake Helen**  
**General Fund Budget Detail - Expenditures**  
**For the Fiscal Year Ending September 30, 2017**

State		Actual	Budget	Proposed	
Account #	Description	FY 14-15	FY 15-16	FY 16-17	Remarks
519.1200	1195020 · Regular Salaries-GG	72,145	74,588	77,725	Payroll Budget
519.2100	1195070 · FICA Taxes-GG	5,007	5,717	5,946	Payroll Budget
519.2200	1195080 · Retirement Contributions-GG	4,966	5,497	5,845	Payroll Budget
519.2300	1195090 · Life & Health Insur-GG	18,091	12,139	12,409	Payroll Budget
519.2400	1195100 · Workers' Comp-GG	113	95	94	FMIT Statement
<b>Sub Total</b>	<b>Personal Services</b>	<b>100,410</b>	<b>98,183</b>	<b>102,019</b>	
519.3100	1195130 · Professional Services-GG	34,421	51,711	40,782	Key Accounts
519.3400	1195150 · Contracted Services-GG	56,895	22,151	89,331	Key Accounts
519.3400	1195160 · Contracted Services (Fire)-GG	-	200,000	230,000	City Administrator estimate
519.4000	1195170 · Travel & Perdiem-GG	2,049	1,200	2,100	Estimate
519.4100	1195190 · Communications-GG	12,145	12,640	11,258	Last 12 months + inflation
519.4200	1195200 · Postage & Freight-GG	762	589	2,000	Estimate (includes Fire Asses Notice)
519.4300	1195210 · Utilities-GG	6,811	5,843	6,500	Estimate
519.4310	1195212 · Utilities-Water-GG	342	242	402	Last 12 months + inflation
534.4300	1345210 · Utilities-SW	256,419	256,419	256,420	No change from piror year
519.4400	1195220 · Rents & Leases-GG	3,357	3,020	3,648	Last 12 months + inflation
519.4500	1195230 · Insurance-GG	41,388	42,100	43,545	FMIT Statement
519.4610	1195250 · Bldg Maint-GG	4,008	17,631	17,368	Estimate
519.4620	1195260 · Equip Maint-GG	931	6,483	786	Last 12 months + inflation
519.4700	1195270 · Printing-GG	534	627	651	Last 12 months + inflation
519.4800	1195280 · Advertising-GG	2,471	100	3,299	Last 12 months + inflation
519.4900	1195290 · Other Current Charges-GG	9,472	3,590	7,286	Last 12 months + inflation
519.5100	1195350 · Office Supplies-GG	5,356	2,463	6,857	Last 12 months + inflation
519.5200	1195360 · Operating Supplies-GG	13,834	6,775	19,779	Last 12 months + inflation
519.5400	1195400 · Dues & Subscriptions-GG	2,074	1,696	2,174	Last 12 months + inflation
519.4910	1195300 · Recording Fees-GG	-	-	54,000	Contingency
<b>Sub Total</b>	<b>Operating Expenditures</b>	<b>453,269</b>	<b>635,280</b>	<b>798,186</b>	
<b>Total</b>	<b>OTHER GENERAL GOVERNMENTAL</b>	<b>\$ 553,679</b>	<b>\$ 733,463</b>	<b>\$ 900,205</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Expenditures**  
**For the Fiscal Year Ending September 30, 2017**

State Account #	Description	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17	Remarks
521.1200	1215020 · Regular Salaries-PD	250,438	242,448	240,717	Payroll Budget
521.1400	1215030 · Overtime-PD	1,907	14,280	14,000	Payroll Budget
521.2100	1215070 · FICA Taxes-PD	14,198	19,750	19,486	Payroll Budget
521.2200	1215080 · Retirement Contributions-PD	31,751	49,807	16,843	Payroll Budget + FMPTF ER Contrib
521.2300	1215090 · Life & Health Insur-PD	41,105	50,586	59,905	Payroll Budget
521.2400	1215100 · Workers' Comp-PD	5,531	4,633	4,606	FMIT Statement
521.3100	1215130 · Professional Services-PD	-	-	-	-
<b>Sub Total</b>	<b>Personal Services</b>	<b>344,930</b>	<b>382,944</b>	<b>355,557</b>	
521.3400	1215150 · Contracted Services-PD	6,716	5,000	7,718	Last 12 months + inflation
521.4000	1215170 · Travel & Perdiem-PD	-	-	1,000	Estimate
521.4100	1215190 · Communications-PD	3,349	6,550	3,598	Last 12 months + inflation
521.4200	1215200 · Postage & Freight-PD	564	674	688	Estimate
521.4300	1215210 · Utilities-PD	861	6,279	1,200	Estimate
521.4310	1215212 · Utilities-Water-PD	171	163	201	Last 12 months + inflation
521.4400	1215220 · Rents & Leases-PD	1,667	1,666	1,769	Last 12 months + inflation
521.4610	1215250 · Bldg Maint-PD	90	1,530	1,561	Estimate
521.4620	1215260 · Equip Maint-PD	3,934	6,520	6,651	Estimate
521.4900	1215290 · Other Current Charges-PD	362	375	500	Estimate
521.5100	1215350 · Office Supplies-PD	1,056	1,500	1,446	Last 12 months + inflation
521.5200	1215360 · Operating Supplies-PD	3,073	2,827	4,058	Last 12 months + inflation
521.5210	1215370 · Operating Supplies-Fuel-PD	11,712	17,000	17,340	Estimate
521.5400	1215400 · Dues & Subscriptions-PD	150	510	422	Estimate
521.5500	1215410 · Training-PD	-	1,020	1,020	Estimate
<b>Sub Total</b>	<b>Operating Expenditures</b>	<b>126,290</b>	<b>177,830</b>	<b>150,012</b>	
521.6400	1215480 · Cap Outlay-Equip-PD	4,700	40,000	-	Persistance + inflation
<b>Total</b>	<b>LAW ENFORCEMENT</b>	<b>\$ 383,335</b>	<b>\$ 474,558</b>	<b>\$ 404,729</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Expenditures**  
**For the Fiscal Year Ending September 30, 2017**

State Account #	Description	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17	Remarks
541.1200	1415020 · Regular Salaries-SR	51,669	51,767	51,320	Payroll Budget
541.1400	1415030 · Overtime-SR	329	549	2,000	Payroll Budget
541.2100	1415070 · FICA Taxes-SR	3,218	4,002	4,079	Payroll Budget
541.2200	1415080 · Retirement Contributions-SR	3,109	3,815	4,010	Payroll Budget
541.2300	1415090 · Life & Health Insur-SR	15,495	13,335	13,693	Payroll Budget
541.2400	1415100 · Workers' Comp-SR	2,452	2,053	2,042	FMIT Statement
<b>Sub Total</b>	<b>Personal Services</b>	<b>76,272</b>	<b>75,521</b>	<b>77,144</b>	
541.3400	1415150 · Contracted Services-SR	41,120	45,000	43,927	Key Accounts
541.4100	1415190 · Communications-SR	1,262	1,536	1,431	Last 12 months + inflation
541.4300	1415210 · Utilities-SR	32,159	34,324	31,533	Estimate
541.4310	1415212 · Utilities-Water-SR	456	499	316	Last 12 months + inflation
541.4400	1415220 · Rents & Leases-SR	1,341	1,341	1,451	Last 12 months + inflation
541.4610	1415250 · Bldg Maint-SR	-	4,404	4,500	Estimate
541.4620	1415260 · Equip Maint-SR	8,677	10,000	10,532	Estimate
541.4900	1415290 · Other Current Charges-SR	-	102	110	Last 12 months + inflation
541.5200	1415360 · Operating Supplies-SR	8,167	7,142	7,186	Last 12 months + inflation
541.5210	1415370 · Operating Supplies-Fuel-SR	4,743	3,000	2,296	Last 12 months + inflation
541.5300	1415390 · Road Materials & Supplies-SR	-	15,000	14,000	Estimate
541.5400	1415400 · Dues & Subscriptions-SR	50	50	-	Persistence + inflation
<b>Sub Total</b>	<b>Operating Expenditures</b>	<b>97,975</b>	<b>122,398</b>	<b>117,282</b>	
541.6300	1415460 · Cap Outlay-Infrastructure-SR	103,310	-	176,417	Road Paving (includes 75K from CDBG)
<b>Total</b>	<b>ROAD AND STREET FACILITIES</b>	<b>\$ 277,557</b>	<b>\$ 197,919</b>	<b>\$ 370,843</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Expenditures**  
**For the Fiscal Year Ending September 30, 2017**

State		Actual	Budget	Proposed	
Account #	Description	FY 14-15	FY 15-16	FY 16-17	Remarks
572.1200	1725020 · Regular Salaries-PR	25,188	23,762	22,475	Payroll Budget
572.1400	1725030 · Overtime-PR	269	449	2,000	Payroll Budget
572.2100	1725070 · FICA Taxes-PR	1,702	1,852	1,872	Payroll Budget
572.2200	1725080 · Retirement Contributions-PR	1,596	1,751	1,841	Payroll Budget
572.2300	1725090 · Life & Health Insur-PR	-	6,659	6,846	Payroll Budget
572.2400	1725100 · Workers' Comp-PR	1,519	1,272	1,265	FMIT Statement
<b>Sub Total</b>	<b>Personal Services</b>	<b>30,274</b>	<b>35,745</b>	<b>36,299</b>	
572.3100	1725130 · Professional Services-PR	75	75	77	Key Accounts
572.3400	1725150 · Contracted Services-PR	10,939	33,000	22,007	Key Accounts (excludes events coord
572.4100	1725190 · Communications-PR	796	1,214	994	Last 12 months + inflation
572.4300	1725210 · Utilities-PR	13,508	15,548	14,300	Last 12 months + inflation
572.4310	1725212 · Utilities-Water-PR	7,873	6,408	9,320	Last 12 months + inflation
572.4400	1725220 · Rents & Leases-PR	2,491	2,515	2,983	Last 12 months + inflation
572.4610	1725250 · Bldg Maint-PR	1,795	3,684	4,557	Estimate
572.4620	1725260 · Equip Maint-PR	5,243	12,658	12,286	Estimate
572.4800	1725280 · Advertising-PR	-	-	117	Last 12 months + inflation
572.4940	1725310 · July 4th Exp-PR	644	5,325	1,000	Estimate (fireworks in conracted svcs
572.5200	1725360 · Operating Supplies-PR	6,058	7,524	11,636	Last 12 months + inflation
572.5210	1725370 · Operating Supplies-Fuel-PR	2,032	2,967	1,708	Last 12 months + inflation
572.4900	1725630 · Miscellaneous-PR	1,763	1,428	496	Last 12 months + inflation
572.4900	2725290 · Other Current Charges-PR	-	618	461	Last 12 months + inflation
572.4910	2725300 · Turkey Shoot-PR	500	500	-	-
<b>Sub Total</b>	<b>Operating Expenditures</b>	<b>53,717</b>	<b>93,464</b>	<b>81,942</b>	
572.6400	1725480 · Cap Outlay-Equip-PR	3,166	43,460	5,000	Estimate
<b>Total</b>	<b>PARKS AND RECREATION</b>	<b>\$ 87,157</b>	<b>\$ 172,669</b>	<b>\$ 123,241</b>	

**City of Lake Helen**  
**General Fund Budget Detail - Expenditures**  
**For the Fiscal Year Ending September 30, 2017**

State		Actual	Budget	Proposed	
Account #	Description	FY 14-15	FY 15-16	FY 16-17	Remarks
575.3100	9755130 · Professional Services-CA	-	38	-	-
575.3400	9755150 · Contracted Services-CA	2,779	1,347	4,882	Key Accounts
575.4100	9755190 · Communications-CA	854	1,020	1,300	Last 12 months + inflation
575.4300	9755210 · Utilities-CA	10,653	6,089	13,270	Last 12 months + inflation
575.4310	9755212 · Utilities-Water-CA	992	569	1,246	Last 12 months + inflation
575.4610	9755250 · Bldg Maint-CA	-	1,925	1,530	Estimate
575.4620	9755260 · Equip Maint-CA	570	570	1,057	Estimate
<b>Sub Total</b>	<b>CAFE</b>	<b>\$ 16,169</b>	<b>\$ 12,580</b>	<b>\$ 23,285</b>	
<b>Grand Total</b>		<b>\$ 1,570,945</b>	<b>\$ 1,853,277</b>	<b>\$ 2,079,629</b>	
<b>Reserve</b>	<b>Addition (Decrease) in Fund Balance</b>	462,786	(58,983)	1,406	
	<b>Total Expense</b>	<b>2,033,731</b>	<b>1,794,294</b>	<b>2,081,035</b>	

**City of Lake Helen  
Enterprise Fund Budget Detail  
For the Fiscal Year Ending September 30, 2017**

State Account #	Description	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17	Remarks
343.3343	8003620 · Water Sales-UT	\$ 549,623	\$ 630,946	\$ 637,310	Pledged revenues = (Net Income + debt svc - Inflation) X 115%
343.3350	8003455 · Water Meter Installation-UT	1,695	860	4,200	Assumes 7 new homes
343.3353	8003470 · Service Connection Charge-UT	100	-	100	Based on last 12 months
343.3355	8003480 · Late Fees-UT	13,586	-	17,886	Based on last 12 months
324.2104	8003595 · Impact Fees Residential Physical	1,000	-	7,000	Assumes 7 new homes
381.0000	Use of fund balance	-	100,000	68,328	-
<b>Total</b>	<b>Revenue</b>	<b>578,832</b>	<b>731,806</b>	<b>734,824</b>	
533.1200	8315020 · Regular Salaries-UT	145,715	144,381	153,612	Payroll Budget
533.1400	8315030 · Overtime-UT	327	542	1,000	Payroll Budget
533.1600	8315050 · Annual Leave-UT	427	-	436	Last 12 months + inflation
533.2100	8315070 · FICA Taxes-UT	9,336	11,087	11,828	Payroll Budget
533.2200	8315080 · Retirement Contributions-UT	10,111	12,270	13,364	Payroll Budget
533.2300	8315090 · Life & Health Insur-UT	18,125	20,459	20,539	Payroll Budget
533.2400	8315100 · Workers' Comp-UT	3,598	3,013	2,997	FMIT Statement
<b>Sub-Total</b>	<b>Personnel Services</b>	<b>187,639</b>	<b>191,752</b>	<b>203,776</b>	

**City of Lake Helen**  
**Enterprise Fund Budget Detail**  
**For the Fiscal Year Ending September 30, 2017**

State Account #	Description	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17	Remarks
533.3400	8315150 · Contracted Services-UT	16,075	53,418	54,546	Key Accounts
533.2600	8315120 · OPEB Benefits-UT	16,838	-	17,175	Last 12 months + inflation
533.3100	8315130 · Professional Services-UT	3,870	-	4,500	Key Accounts
533.3200	8315140 · Accounting-UT	8,921	9,000	9,100	Based on audit contract
533.3202	8315142 · Bad Debt Expense-UT	2,592	-	2,644	Last 12 months + inflation
533.4000	8315170 · Travel & Perdiem-UT	-	800	816	Estimate
533.4100	8315190 · Communications-UT	4,019	2,685	5,077	Last 12 months + inflation
533.4200	8315200 · Postage & Freight-UT	2,377	2,800	3,500	Estimate
533.4300	8315210 · Utilities-UT	19,458	20,238	26,757	Last 12 months + inflation
533.4310	8315212 · Utilities-Water-UT	1,784	2,432	1,500	Estimate
533.4400	8315220 · Rents & Leases-UT	1,371	2,165	1,482	Last 12 months + inflation
533.4500	8315230 · Insurance-UT	17,738	18,043	22,587	FMIT Statement
533.4610	8315250 · Bldg Maint-UT	472	4,074	4,453	Estimate
533.4620	8315260 · Equip Maint-UT	20,261	16,811	17,540	Estimate
533.4700	8315270 · Printing-UT	126	544	561	Estimate
533.4900	8315290 · Other Current Charges-UT	3,228	1,796	4,711	Last 12 months + inflation
533.5100	8315350 · Office Supplies-UT	224	491	342	Last 12 months + inflation
533.5200	8315360 · Operating Supplies-UT	32,944	50,000	32,714	Last 12 months + inflation
533.5205	8315365 · Operating Supplies-Chemicals-UT	13,734	20,000	23,000	Estimate
533.5210	8315370 · Operating Supplies-Fuel-UT	3,006	5,185	3,253	Last 12 months + inflation
533.5400	8315400 · Dues & Subscriptions-UT	847	1,102	1,551	Estimate
533.5960	8315430 · Depreciation-UT	-	71,383	71,383	Estimate
<b>Sub-Total</b>	<b>Operating Expenses</b>	<b>169,885</b>	<b>282,967</b>	<b>309,192</b>	
	Total Expense from Personal Services and Operations	357,524	474,719	512,968	
533.6400	8315480 · Cap Outlay-Equip-UT	-	-	82,500	CIP
533.7200	8315530 · Debt Svc-Interest-UT	135,938	135,938	135,938	Per Loan Covenants
381.0000	Addition (Decrease) in fund balance	-	28,121	3,418	Addition to fund balance
	Total Expense	<u>493,462</u>	<u>638,778</u>	<u>734,824</u>	

**City of Lake Helen**  
**Stormwater Fund Budget Detail**  
**For the Fiscal Year Ending September 30, 2017**

State		Actual	Budget	Proposed	
Account #	Description	FY 14-15	FY 15-16	FY 16-17	Remarks
343.7343	3003515 · Stormwater Management Revenue-S	\$ 46,583	\$ 46,200	\$ 47,445	PY bdgt adjusted for 6-Yr cumulative CPI (10%)
538.1200	3385020 · Regular Salaries-FC	19,061	18,882	19,449	Payroll Budget
538.2100	3385070 · FICA Taxes-FC	1,218	1,463	1,488	Payroll Budget
538.2200	3385080 · Retirement Contributions-FC	1,175	1,392	1,463	Payroll Budget
538.2300	3385090 · Life & Health Insur-FC	4,742	5,000	5,135	Payroll Budget
538.2400	3385100 · Workers' Comp-FC	993	832	827	FMIT Statement
<b>Sub-Total</b>	<b>Personnel Services</b>	<b>27,338</b>	<b>27,816</b>	<b>28,362</b>	
538.3200	3385140 · Accounting-FC	1,274	2,040	2,100	Based on audit contract
538.3400	3385150 · Contracted Services-FC	-	1,717	1,752	Estimate
538.4400	3385220 · Rents & Leases-FC	30	-	31	Last 12 months + inflation
538.4620	3385260 · Equip Maint-FC	437	1,730	1,765	Estimate
538.5200	3385360 · Operating Supplies-FC	1,005	1,031	1,051	Last 12 months + inflation
<b>Sub-Total</b>	<b>Operating Expenses</b>	<b>2,746</b>	<b>6,518</b>	<b>6,699</b>	
	Total Expenditures	30,084	34,334	35,061	
	Capital Outlay	-	-	90,000	Ohio culvert repair
	Addition (Decrease) in fund balance	16,499	11,866	(77,616)	
		<u>\$ 46,583</u>	<u>\$ 46,200</u>	<u>\$ 47,445</u>	