**BUDGET SUMMARY**
**City of Lake Helen, Florida Fiscal Year 2023-2024**
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE HELEN ARE 4.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund 6.5000

| ESTIMATED REVENUES | | GENERAL FUND | SPECIAL REVENUE | ENTERPRISE FUNDS | TOTAL ALL FUNDS |
|---|---|---|---|---|---|
| Taxes: | Millage per $1000 | | | | |
| **Ad Valorem Taxes** | **6.5000** | **$ 1,085,000** | $ - | $ - | $ 1,085,000 |
| Other Taxes | | 737,000 | - | - | 737,000 |
| Licenses, Permits, and Fees | | 963,000 | 52,000 | 30,000 | 1,045,000 |
| Intergovernmental | | 206,000 | - | - | 206,000 |
| Charges for Services | | 510,000 | 98,000 | 914,000 | 1,522,000 |
| Fines and Forfeitures | | 17,000 | - | - | 17,000 |
| Miscellaneous | | 118,000 | - | - | 118,000 |
| **TOTAL SOURCES** | | **3,636,000** | **150,000** | **944,000** | **4,730,000** |
| Transfers | | - | - | - | - |
| Fund Balances/Reserves/Net Assets | | - | - | - | - |
| **TOTAL REVENUES, TRANSFERS & BALANCES** | | **$ 3,636,000** | **$ 150,000** | **$ 944,000** | **$ 4,730,000** |
| **EXPENDITURES** | | | | | |
| General Government | | $ 998,000 | $ - | $ - | $ 998,000 |
| Public Safety - Police | | 730,000 | - | - | 730,000 |
| Public Safety - Fire | | 525,000 | - | - | 525,000 |
| Physical Environment | | 550,000 | 50,000 | 792,500 | 1,392,500 |
| Transportation | | 381,000 | - | - | 381,000 |
| Cultural/Recreation | | 235,000 | - | - | 235,000 |
| Capital Projects | | 185,000 | 100,000 | 134,000 | 419,000 |
| Debt Service | | 32,000 | - | 17,500 | 49,500 |
| **TOTAL EXPENDITURES** | | **3,636,000** | **150,000** | **944,000** | **4,730,000** |
| Transfers | | - | - | - | - |
| Fund Balances/Reserves/Net Assets | | - | - | - | - |
| **TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES** | | **$ 3,636,000** | **$ 150,000** | **$ 944,000** | **$ 4,730,000** |

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

**City of Lake Helen, Florida**
**2024 Budget Summary**
**All Funds**

| | 001<br>General Fund | 110<br>Stormwater | 140<br>Impact Fees | 410<br>Utility | 411<br>Utility Impact Fees | Total |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Taxes - Ad Valorem | $ 1,085,000 | $ - | $ - | $ - | $ - | $ 1,085,000 |
| Taxes - Other | 737,000 | - | - | - | - | 737,000 |
| Licenses, Permits, and Fees | 963,000 | 2,000 | 50,000 | - | 30,000 | 1,045,000 |
| Intergovernmental | 206,000 | - | - | - | - | 206,000 |
| Charges for Services | 510,000 | 98,000 | - | 914,000 | - | 1,522,000 |
| Fines and Forfeitures | 17,000 | - | - | - | - | 17,000 |
| Miscellaneous | 118,000 | - | - | - | - | 118,000 |
| **Total Revenues** | **3,636,000** | **100,000** | **50,000** | **914,000** | **30,000** | **4,730,000** |
| Transfers | - | - | - | - | - | - |
| Use of Reserves | - | - | - | - | - | - |
| **Total Revenues & Sources** | **$ 3,636,000** | **$ 100,000** | **$ 50,000** | **$ 914,000** | **$ 30,000** | **$ 4,730,000** |
| | | | | | | |
| **Expenditures** | | | | | | |
| General Government | $ 998,000 | $ - | $ - | $ - | $ - | $ 998,000 |
| Public Safety - Police | 730,000 | - | - | - | - | 730,000 |
| Public Safety - Fire | 525,000 | - | - | - | - | 525,000 |
| Physical Environment | 550,000 | 50,000 | - | 792,500 | - | 1,392,500 |
| Transportation | 381,000 | - | - | - | - | 381,000 |
| Cultural/Recreation | 235,000 | - | - | - | - | 235,000 |
| Capital Projects | 185,000 | 50,000 | 50,000 | 104,000 | 30,000 | 419,000 |
| Debt Service | 32,000 | - | - | 17,500 | - | 49,500 |
| **Total Expenditures** | **3,636,000** | **100,000** | **50,000** | **914,000** | **30,000** | **4,730,000** |
| Transfers | - | - | - | - | - | - |
| Contribution to Reserves | - | - | - | - | - | - |
| **Total Expenditures & Uses** | **$ 3,636,000** | **$ 100,000** | **$ 50,000** | **$ 914,000** | **$ 30,000** | **$ 4,730,000** |

**City of Lake Helen, Florida**
**2024 Budget Summary**
**Total Budget - Comparative**

| City-Wide Budget | 2024 Proposed Budget | 2023 Adopted Budget | 2022 Actual | 2022 Adopted Budget | 2021 Actual |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes - Ad Valorem | $ 1,085,000 | $ 1,009,000 | $ 864,484 | $ 850,000 | $ 779,171 |
| Taxes - Other | 737,000 | 621,500 | 672,632 | 563,000 | 591,532 |
| Licenses, Permits, and Fees | 1,045,000 | 895,500 | 949,784 | 865,500 | 887,326 |
| Intergovernmental | 206,000 | 193,500 | 1,936,720 | 837,131 | 181,585 |
| Charges for Services | 1,522,000 | 1,299,362 | 1,127,531 | 1,247,500 | 1,165,108 |
| Fines and Forfeitures | 17,000 | 9,000 | 22,109 | 9,000 | 9,530 |
| Miscellaneous | 118,000 | 78,500 | 84,786 | 52,000 | 77,134 |
| **Total Revenues** | **4,730,000** | **4,106,362** | **5,658,046** | **4,424,131** | **3,691,386** |
| Transfers | - | 266,349 | - | - | 118,674 |
| Use of Reserves | - | 436,638 | - | 146,869 | - |
| **Total Revenues & Sources** | **$ 4,730,000** | **$ 4,809,349** | **$ 5,658,046** | **$ 4,571,000** | **$ 3,810,060** |
| | | | | | |
| **Expenditures** | | | | | |
| General Government | $ 998,000 | $ 944,000 | $ 937,458 | $ 791,000 | $ 868,728 |
| Public Safety - Police | 730,000 | 634,000 | 581,006 | 609,000 | 567,142 |
| Public Safety - Fire | 525,000 | 454,000 | 440,020 | 439,000 | 421,028 |
| Physical Environment | 1,392,500 | 1,317,500 | 1,118,662 | 1,115,000 | 863,145 |
| Transportation | 381,000 | 299,000 | 339,402 | 285,000 | 260,982 |
| Cultural/Recreation | 235,000 | 247,000 | 163,066 | 189,000 | 177,462 |
| Capital Projects | 419,000 | 598,000 | 1,015,719 | 975,000 | 382,754 |
| Debt Service | 49,500 | 49,500 | 134,061 | 168,000 | 134,274 |
| **Total Expenditures** | **4,730,000** | **4,543,000** | **4,729,394** | **4,571,000** | **3,675,515** |
| Transfers | - | 266,349 | - | - | 118,674 |
| Contribution to Reserves | - | - | 928,652 | - | 15,871 |
| **Total Expenditures & Uses** | **$ 4,730,000** | **$ 4,809,349** | **$ 5,658,046** | **$ 4,571,000** | **$ 3,810,060** |

**City of Lake Helen, Florida**
**2024 Budget Summary**
**001 - General Fund**

| 001 - GENERAL FUND | 2024 Proposed Budget | 2023 Adopted Budget | 2022 Actual | 2022 Adopted Budget | 2021 Actual |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes - Ad Valorem | $ 1,085,000 | $ 1,009,000 | $ 864,484 | $ 850,000 | $ 779,171 |
| Taxes - Other | 737,000 | 621,500 | 672,632 | 563,000 | 591,532 |
| Licenses, Permits, and Fees | 963,000 | 848,500 | 873,914 | 818,500 | 860,686 |
| Intergovernmental | 206,000 | 193,500 | 1,140,391 | 179,000 | 181,585 |
| Charges for Services | 510,000 | 315,711 | 285,408 | 298,500 | 271,025 |
| Fines and Forfeitures | 17,000 | 9,000 | 22,109 | 9,000 | 9,530 |
| Miscellaneous | 118,000 | 78,500 | 84,786 | 52,000 | 77,134 |
| **Total Revenues** | **3,636,000** | **3,075,711** | **3,943,724** | **2,770,000** | **2,770,663** |
| Transfers | - | - | - | - | - |
| Use of Reserves | - | 436,638 | - | 90,000 | 89,081 |
| **Total Revenues & Sources** | **$ 3,636,000** | **$ 3,512,349** | **$ 3,943,724** | **$ 2,860,000** | **$ 2,859,744** |
| | | | | | |
| **Expenditures** | | | | | |
| General Government | $ 998,000 | $ 944,000 | $ 937,458 | $ 791,000 | $ 868,728 |
| Public Safety - Police | 730,000 | 634,000 | 581,006 | 609,000 | 567,142 |
| Public Safety - Fire | 525,000 | 454,000 | 440,020 | 439,000 | 421,028 |
| Physical Environment | 550,000 | 506,000 | 310,181 | 314,000 | 282,157 |
| Transportation | 381,000 | 299,000 | 339,402 | 285,000 | 260,982 |
| Cultural/Recreation | 235,000 | 247,000 | 163,066 | 189,000 | 177,462 |
| Capital Projects | 185,000 | 130,000 | 214,391 | 201,000 | 282,245 |
| Debt Service | 32,000 | 32,000 | 29,260 | 32,000 | - |
| **Total Expenditures** | **3,636,000** | **3,246,000** | **3,014,784** | **2,860,000** | **2,859,744** |
| Transfers | - | 266,349 | - | - | - |
| Contribution to Reserves | - | - | 928,940 | - | - |
| **Total Expenditures & Uses** | **$ 3,636,000** | **$ 3,512,349** | **$ 3,943,724** | **$ 2,860,000** | **$ 2,859,744** |

**City of Lake Helen, Florida**
**2024 Budget Summary**
**110 - Stormwater**

| 110 - STORMWATER | 2024 Proposed Budget | 2023 Adopted Budget | 2022 Actual | 2022 Adopted Budget | 2021 Actual |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes - Ad Valorem | $ - | $ - | $ - | $ - | $ - |
| Taxes - Other | - | - | - | - | - |
| Licenses, Permits, and Fees | 2,000 | 2,000 | 1,970 | 2,000 | 2,640 |
| Intergovernmental | - | - | 796,329 | 658,131 | - |
| Charges for Services | 98,000 | 69,651 | 56,674 | 60,000 | 51,100 |
| Fines and Forfeitures | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| **Total Revenues** | **100,000** | **71,651** | **854,973** | **720,131** | **53,740** |
| Transfers | - | 266,349 | - | - | - |
| Use of Reserves | - | - | 104,929 | 56,869 | - |
| **Total Revenues & Sources** | **$ 100,000** | **$ 338,000** | **$ 959,902** | **$ 777,000** | **$ 53,740** |
| | | | | | |
| **Expenditures** | | | | | |
| General Government | $ - | $ - | $ - | $ - | $ - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Physical Environment | 50,000 | 50,000 | 173,874 | 48,000 | 17,093 |
| Transportation | - | - | - | - | - |
| Cultural/Recreation | - | - | - | - | - |
| Capital Projects | 50,000 | 288,000 | 786,028 | 729,000 | - |
| Debt Service | - | - | - | - | - |
| **Total Expenditures** | **100,000** | **338,000** | **959,902** | **777,000** | **17,093** |
| Transfers | - | - | - | - | - |
| Contribution to Reserves | - | - | - | - | 36,647 |
| **Total Expenditures & Uses** | **$ 100,000** | **$ 338,000** | **$ 959,902** | **$ 777,000** | **$ 53,740** |

**City of Lake Helen, Florida**
**2024 Budget Summary**
**140 - Impact Fees**

| 140 - IMPACT FEES | 2024 Proposed Budget | 2023 Adopted Budget | 2022 Actual | 2022 Adopted Budget | 2021 Actual |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes - Ad Valorem | $ - | $ - | $ - | $ - | $ - |
| Taxes - Other | - | - | - | - | - |
| Licenses, Permits, and Fees | 50,000 | 25,000 | 46,900 | 25,000 | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| **Total Revenues** | **50,000** | **25,000** | **46,900** | **25,000** | **-** |
| Transfers | - | - | - | - | 118,674 |
| Use of Reserves | - | - | - | - | - |
| **Total Revenues & Sources** | **$ 50,000** | **$ 25,000** | **$ 46,900** | **$ 25,000** | **$ 118,674** |
| | | | | | |
| **Expenditures** | | | | | |
| General Government | $ - | $ - | $ - | $ - | $ - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Physical Environment | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Cultural/Recreation | - | - | - | - | - |
| Capital Projects | 50,000 | 25,000 | - | 25,000 | - |
| Debt Service | - | - | - | - | - |
| **Total Expenditures** | **50,000** | **25,000** | **-** | **25,000** | **-** |
| Transfers | - | - | - | - | - |
| Contribution to Reserves | - | - | 46,900 | - | 118,674 |
| **Total Expenditures & Uses** | **$ 50,000** | **$ 25,000** | **$ 46,900** | **$ 25,000** | **$ 118,674** |

**City of Lake Helen, Florida**
**2024 Budget Summary**
**410 - Water Utility**

| 410 - WATER UTILITY | 2024 Proposed Budget | 2023 Adopted Budget | 2022 Actual | 2022 Adopted Budget | 2021 Actual |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes - Ad Valorem | $ - | $ - | $ - | $ - | $ - |
| Taxes - Other | - | - | - | - | - |
| Licenses, Permits, and Fees | - | - | - | - | 24,000 |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | 914,000 | 914,000 | 785,449 | 889,000 | 842,983 |
| Fines and Forfeitures | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| **Total Revenues** | **914,000** | **914,000** | **785,449** | **889,000** | **866,983** |
| Transfers | - | - | - | - | - |
| Use of Reserves | - | - | - | - | - |
| **Total Revenues & Sources** | **$ 914,000** | **$ 914,000** | **$ 785,449** | **$ 889,000** | **$ 866,983** |
| | | | | | |
| **Expenditures** | | | | | |
| General Government | $ - | $ - | $ - | $ - | $ - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Physical Environment | 792,500 | 761,500 | 634,064 | 753,000 | 583,851 |
| Transportation | - | - | - | - | - |
| Cultural/Recreation | - | - | - | - | - |
| Capital Projects | 104,000 | 135,000 | 15,300 | - | 100,509 |
| Debt Service | 17,500 | 17,500 | 17,500 | 136,000 | 17,500 |
| **Total Expenditures** | **914,000** | **914,000** | **666,864** | **889,000** | **701,860** |
| Transfers | - | - | - | - | - |
| Contribution to Reserves | - | - | 118,585 | - | 165,123 |
| **Total Expenditures & Uses** | **$ 914,000** | **$ 914,000** | **$ 785,449** | **$ 889,000** | **$ 866,983** |

**City of Lake Helen, Florida**
**2024 Budget Summary**
**411 - Water Impact Fees**

| 411 - WATER IMPACT FEES | 2024 Proposed Budget | 2023 Adopted Budget | 2022 Actual | 2022 Adopted Budget | 2021 Actual |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes - Ad Valorem | $ - | $ - | $ - | $ - | $ - |
| Taxes - Other | - | - | - | - | - |
| Licenses, Permits, and Fees | 30,000 | 20,000 | 27,000 | 20,000 | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| **Total Revenues** | **30,000** | **20,000** | **27,000** | **20,000** | **-** |
| Transfers | - | - | - | - | - |
| Use of Reserves | - | - | - | - | - |
| **Total Revenues & Sources** | **$ 30,000** | **$ 20,000** | **$ 27,000** | **$ 20,000** | **$ -** |
| | | | | | |
| **Expenditures** | | | | | |
| General Government | $ - | $ - | $ - | $ - | $ - |
| Public Safety - Police | - | - | - | - | - |
| Public Safety - Fire | - | - | - | - | - |
| Physical Environment | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Cultural/Recreation | - | - | - | - | - |
| Capital Projects | 30,000 | 20,000 | - | 20,000 | - |
| Debt Service | - | - | - | - | - |
| **Total Expenditures** | **30,000** | **20,000** | **-** | **20,000** | **-** |
| Transfers | - | - | - | - | - |
| Contribution to Reserves | - | - | 27,000 | - | - |
| **Total Expenditures & Uses** | **$ 30,000** | **$ 20,000** | **$ 27,000** | **$ 20,000** | **$ -** |

**City of Lake Helen, Florida**
**2024 Budget Summary**
**Hurricane & Capital Reserve Projections**

| | Hurricane Reserve | Capital Reserve | |
|---|---|---|---|
| 2022 Audited Reserve Balance | $ 230,000 | $ - | Per 2022 Audited Financial Statements |
| 2023 Budgeted Reserve | 70,000 | - | Per 2023 Adopted Budget |
| 2023 Expenditures to Date | - | - | |
| 2023 Expected Ending Reserve | 300,000 | - | |
| 2024 Budgeted Reserve | 70,000 | | |
| 2024 Max. Ending Reserve | 370,000 | | |
| Target Reserve Level | 350,000 | | *Reflected at ~10% of budget* |
| Capital Reserve Allocation | (20,000) | 20,000 | |
| Potential Ending Reserve Levels | 350,000 | 20,000 | |

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

**2024 Budget Summary**
**ARPA Funding Projections**

| | Committed for ARPA Transition Projects | |
|---|---|---|
| Award Amount | $ 1,402,891 | |
| FY22 Usage | | |
| Virginia Dr. Stormwater Project | (427,246) | |
| Ending Balance - 9/30/2022 | 975,645 | *Per 9/30/2022 Audit* |
| FY23 Usage | | |
| Solid Waste Assessment Revenue Subsidy | (170,289) | |
| Ending Balance - 9/30/2022 | 805,356 | *Projected* |
| FY24 Usage | | |
| Identified in FY24 Budget | - | |
| Available for Future Projects | **805,356** | |

Per the City's ARPA Accounting Policy, as adopted November 11, 2021, "To provide for additional accountability and transparency over the use of the CLFRF funds, the net general fund savings from any revenues earned through the revenue replacement criteria shall be deemed committed by the City Commission for “ARPA transition”. Any expenditures deemed to be made out of ARPA transition funds (even though such ARPA transition funds will represent unrestricted general fund monies) shall be approved by the City Commission."

All ARPA monies have been earned and revenue recognized in FY22 via the standard allowance for revenue replacement. Therefore, the above fund balance from ARPA funds is available to be spent at the discretion of the Commission, and any such appropriations from this funding will be made via a subsequent budget amendment.

City of Lake Helen
Compensation Budget
For the fiscal year ending September 30, 2024

| COLA: | |
|---|---|
| 5.0% | *General (excluding department heads with flat adjustments)* |
| 5.0% | *Police Officers (projected; official determination via union negotiations)* |
| 0.0% | *City Commission* |

| | Name | Type | FY23 Hourly | FY23 Annual | COLA | Contractual & Other Adjustments | FY24 Annual | FY24 Hourly | % Time | Wages | FICA and Medicare | Retirement | Health Insurance | SunLife (Life & AD&D) | Delta Dental | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City Hall | Sharon J. Hull | Hourly | 19.43 | 40,414 | 2,021 | 2,184 | 44,619 | 21.45 | 75% | 33,464 | 2,560 | 4,685 | 10,000 | 325 | 400 | 51,434 |
| | Dominique Drager | Exempt | 36.06 | 75,000 | 3,750 | | 78,750 | 37.86 | 100% | 78,750 | 6,024 | 11,025 | 10,000 | 325 | 400 | 106,524 |
| | Debbie Howell | Hourly | 18.38 | 38,230 | 1,912 | 2,184 | 42,326 | 20.35 | 100% | 42,326 | 3,238 | 5,926 | 10,000 | 325 | 400 | 62,214 |
| | Erin Ward | Hourly | 17.85 | 37,128 | 1,856 | 2,184 | 41,168 | 19.79 | 100% | 41,168 | 3,149 | 5,764 | 10,000 | 325 | 400 | 60,806 |
| | City Administrator | Exempt | 55.29 | 115,000 | n/a | | 115,000 | 55.29 | 100% | 115,000 | 8,798 | 40,250 | 10,000 | 325 | 400 | 174,773 |
| PW, UT, Parl | Robert Hull | Hourly | 20.00 | 41,600 | 2,080 | | 43,680 | 21.00 | 90% | 39,312 | 3,007 | 5,504 | 10,000 | 325 | 400 | 58,548 |
| | Paul Hatfield | Hourly | 20.00 | 41,600 | 2,080 | | 43,680 | 21.00 | 100% | 43,680 | 3,342 | 6,115 | 10,000 | 325 | 400 | 63,862 |
| | Rick Mullen | Exempt | 43.27 | 90,000 | 4,500 | | 94,500 | 45.43 | 100% | 94,500 | 7,229 | 13,230 | 10,000 | 325 | 400 | 125,684 |
| | Sharod Whites | Hourly | 20.00 | 41,600 | 2,080 | | 43,680 | 21.00 | 100% | 43,680 | 3,342 | 6,115 | 10,000 | 325 | 400 | 63,862 |
| | P&R/Events-VACANT | Exempt | n/a | n/a | n/a | | 60,000 | 28.85 | 100% | 60,000 | 4,590 | 8,400 | 10,000 | 325 | 400 | 83,715 |
| Police Department | Lynn A. McNeely | Hourly | 18.86 | 41,190 | 1,961 | 2,184 | 45,336 | 20.76 | 100% | 45,336 | 3,468 | 6,347 | 10,000 | 325 | 400 | 65,876 |
| | Marcel A. Fougere | Hourly | 23.65 | 51,652 | 2,583 | | 54,234 | 24.83 | 100% | 54,234 | 4,149 | 7,593 | 10,000 | 325 | 400 | 76,701 |
| | Robert B. Mullins | Exempt | 40.87 | 85,000 | 4,463 | | 89,463 | 43.01 | 100% | 89,463 | 6,844 | 12,525 | 10,000 | 325 | 400 | 119,556 |
| | Scott F. Owen | Hourly | 22.55 | 49,249 | 2,462 | | 51,712 | 23.68 | 100% | 51,712 | 3,956 | 7,240 | 10,000 | 325 | 400 | 73,632 |
| | Dayne Krout | Hourly | 21.45 | 46,847 | 2,342 | | 49,189 | 22.52 | 100% | 49,189 | 3,763 | 6,886 | 10,000 | 325 | 400 | 70,564 |
| | Joseph Rushworth | Hourly | 22.00 | 48,048 | 2,402 | | 50,450 | 23.10 | 100% | 50,450 | 3,859 | 7,063 | 10,000 | 325 | 400 | 72,098 |
| | Trevor Gray | Hourly | 19.80 | 43,243 | 2,162 | | 45,405 | 20.79 | 100% | 45,405 | 3,474 | 6,357 | 10,000 | 325 | 400 | 65,961 |
| | New Officer - VACANT | Hourly | n/a | n/a | n/a | | 43,680 | 20.00 | 100% | 43,680 | 3,342 | 6,115 | 10,000 | 325 | 400 | 63,862 |
| City Commis | Commissioner | n/a | - | 7,295 | - | | 7,295 | - | 100% | 7,295 | 558 | 1,021 | - | - | - | 8,874 |
| | Commissioner | n/a | - | 7,295 | - | | 7,295 | - | 100% | 7,295 | 558 | 1,021 | - | - | - | 8,874 |
| | Commissioner | n/a | - | 7,295 | - | | 7,295 | - | 100% | 7,295 | 558 | 1,021 | - | - | - | 8,874 |
| | Vice Mayor | n/a | - | 8,075 | - | | 8,075 | - | 100% | 8,075 | 618 | 1,131 | - | - | - | 9,824 |
| | Mayor | n/a | - | 10,409 | - | | 10,409 | - | 100% | 10,409 | 796 | 1,457 | - | - | - | 12,663 |
| | | | | | 38,655 | | 1,077,241 | | | 1,061,718 | 81,221 | 172,791 | 180,000 | 5,850 | 7,200 | 1,508,780 |

| | |
|---|---|
| FY2023 Budget | 1,362,490 |
| FY2022 Budget | 1,293,595 |
| FY2021 Budget | 1,081,030 |

City of Lake Helen
Compensation Budget
For the fiscal year ending September 30, 2024

| COLA: | |
|---|---|
| 5.0% | *General (excluding department heads with flat adjustments)* |
| 5.0% | *Police Officers (projected; official determination via union negotiations)* |
| 0.0% | *City Commission* |

| | Name | Type | FY23 Hourly | FY23 Annual | COLA | Contractual & Other Adjustments | FY24 Annual | FY24 Hourly | % Time | Wages | FICA and Medicare | Retirement | Health Insurance | SunLife (Life & AD&D) | Delta Dental | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City Hall | Sharon J. Hul | Hourly | 19.43 | 40,414 | 2,021 | 2,184 | 44,619 | 21.45 | 75% | 33,464 | 2,560 | 4,685 | 10,000 | 325 | 400 | 51,434 |
| City Hall | Dominique Drager | Exempt | 36.06 | 75,000 | 3,750 | | 78,750 | 37.86 | 100% | 78,750 | 6,024 | 11,025 | 10,000 | 325 | 400 | 106,524 |
| City Hall | Debbie Howell | Hourly | 18.38 | 38,230 | 1,912 | 2,184 | 42,326 | 20.35 | 100% | 42,326 | 3,238 | 5,926 | 10,000 | 325 | 400 | 62,214 |
| City Hall | Erin Ward | Hourly | 17.85 | 37,128 | 1,856 | 2,184 | 41,168 | 19.79 | 100% | 41,168 | 3,149 | 5,764 | 10,000 | 325 | 400 | 60,806 |
| City Hall | City Administrator | Exempt | 55.29 | 115,000 | n/a | | 115,000 | 55.29 | 100% | 115,000 | 8,798 | 40,250 | 10,000 | 325 | 400 | 174,773 |
| PW, UT, Par | Robert Hull | Hourly | 20.00 | 41,600 | 2,080 | | 43,680 | 21.00 | 90% | 39,312 | 3,007 | 5,504 | 10,000 | 325 | 400 | 58,548 |
| PW, UT, Par | Paul Hatfield | Hourly | 20.00 | 41,600 | 2,080 | | 43,680 | 21.00 | 100% | 43,680 | 3,342 | 6,115 | 10,000 | 325 | 400 | 63,862 |
| PW, UT, Par | Rick Mullen | Exempt | 43.27 | 90,000 | 4,500 | | 94,500 | 45.43 | 100% | 94,500 | 7,229 | 13,230 | 10,000 | 325 | 400 | 125,684 |
| PW, UT, Par | Sharod Whites | Hourly | 20.00 | 41,600 | 2,080 | | 43,680 | 21.00 | 100% | 43,680 | 3,342 | 6,115 | 10,000 | 325 | 400 | 63,862 |
| PW, UT, Par | P&R/Events-VACANT | Exempt | n/a | n/a | n/a | | 60,000 | 28.85 | 100% | 60,000 | 4,590 | 8,400 | 10,000 | 325 | 400 | 83,715 |
| Police Department | Lynn A. McNeely | Hourly | 18.86 | 41,190 | 1,961 | 2,184 | 45,336 | 20.76 | 100% | 45,336 | 3,468 | 6,347 | 10,000 | 325 | 400 | 65,876 |
| Police Department | Marcel A. Fougere | Hourly | 23.65 | 51,652 | 2,583 | | 54,234 | 24.83 | 100% | 54,234 | 4,149 | 7,593 | 10,000 | 325 | 400 | 76,701 |
| Police Department | Robert B. Mullins | Exempt | 40.87 | 85,000 | 4,463 | | 89,463 | 43.01 | 100% | 89,463 | 6,844 | 12,525 | 10,000 | 325 | 400 | 119,556 |
| Police Department | Scott F. Owen | Hourly | 22.55 | 49,249 | 2,462 | | 51,712 | 23.68 | 100% | 51,712 | 3,956 | 7,240 | 10,000 | 325 | 400 | 73,632 |
| Police Department | Dayne Krout | Hourly | 21.45 | 46,847 | 2,342 | | 49,189 | 22.52 | 100% | 49,189 | 3,763 | 6,886 | 10,000 | 325 | 400 | 70,564 |
| Police Department | Joseph Rushworth | Hourly | 22.00 | 48,048 | 2,402 | | 50,450 | 23.10 | 100% | 50,450 | 3,859 | 7,063 | 10,000 | 325 | 400 | 72,098 |
| Police Department | Trevor Gray | Hourly | 19.80 | 43,243 | 2,162 | | 45,405 | 20.79 | 100% | 45,405 | 3,474 | 6,357 | 10,000 | 325 | 400 | 65,961 |
| Police Department | New Officer - VACANT | Hourly | n/a | n/a | n/a | | 43,680 | 20.00 | 100% | 43,680 | 3,342 | 6,115 | 10,000 | 325 | 400 | 63,862 |
| City Commis | Commissioner | n/a | - | 7,295 | - | | 7,295 | - | 100% | 7,295 | 558 | 1,021 | - | - | - | 8,874 |
| City Commis | Commissioner | n/a | - | 7,295 | - | | 7,295 | - | 100% | 7,295 | 558 | 1,021 | - | - | - | 8,874 |
| City Commis | Commissioner | n/a | - | 7,295 | - | | 7,295 | - | 100% | 7,295 | 558 | 1,021 | - | - | - | 8,874 |
| City Commis | Vice Mayor | n/a | - | 8,075 | - | | 8,075 | - | 100% | 8,075 | 618 | 1,131 | - | - | - | 9,824 |
| City Commis | Mayor | n/a | - | 10,409 | - | | 10,409 | - | 100% | 10,409 | 796 | 1,457 | - | - | - | 12,663 |
| | | | | | 38,655 | | 1,077,241 | | | 1,061,718 | 81,221 | 172,791 | 180,000 | 5,850 | 7,200 | 1,508,780 |
| | | | | | | | | | | | | | | | FY2023 Budget | 1,362,490 |
| | | | | | | | | | | | | | | | FY2022 Budget | 1,293,595 |
| | | | | | | | | | | | | | | | FY2021 Budget | 1,081,030 |

| Name | 001.1101.511 LEG | 001.1201.512 EXEC | 001.1301.513 ADMIN | 001.4101.541 ROADS | 001.7201.572 PARKS | 001.2101.521 POLICE | 410.3301.533 UTILITY | |
|---|---|---|---|---|---|---|---|---|
| Sharon J. Hul | | | 25% | | | | 75% | - |
| Dominique Drager | | | 75% | | | | 25% | - |
| Debbie Howell | | | 75% | | | | 25% | - |
| Erin Ward | | | 75% | | | | 25% | - |
| City Administrator | | 75% | | | | | 25% | - |
| Robert Hull | | | | 50% | | | 50% | - |
| Paul Hatfield | | | | 50% | | | 50% | - |
| Rick Mullen | | | | 50% | | | 50% | - |
| Sharod Whites | | | | 50% | | | 50% | - |
| P&R/Events-VACANT | | | | | 100% | | | - |
| Lynn A. McNeely | | | | | | 100% | | - |
| Marcel A. Fougere | | | | | | 100% | | - |
| Robert B. Mullins | | | | | | 100% | | - |
| Scott F. Owen | | | | | | 100% | | - |
| Dayne Krout | | | | | | 100% | | - |
| Joseph Rushworth | | | | | | 100% | | - |
| Trevor Gray | | | | | | 100% | | - |
| New Officer - VACANT | | | | | | 100% | | - |
| Commissioner | 100% | | | | | | | - |
| Commissioner | 100% | | | | | | | - |
| Commissioner | 100% | | | | | | | - |
| Vice Mayor | 100% | | | | | | | - |
| Mayor | 100% | | | | | | | - |

| Name | Legislative | | | | Executive | | | | Administration | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Salaries | FICA | Retirement | Health and Other | Salaries | FICA | Retirement | Health and Other | Salaries | FICA | Retirement | Health and Other |
| Sharon J. Hul | - | - | - | - | - | - | - | - | 8,366 | 640 | 1,171 | 2,681 |
| Dominique Drager | - | - | - | - | - | - | - | - | 59,063 | 4,518 | 8,269 | 8,044 |
| Debbie Howell | - | - | - | - | - | - | - | - | 31,744 | 2,428 | 4,444 | 8,044 |
| Erin Ward | - | - | - | - | - | - | - | - | 30,876 | 2,362 | 4,323 | 8,044 |
| City Administrator | - | - | - | - | 86,250 | 6,598 | 30,188 | 8,044 | - | - | - | - |
| Robert Hull | - | - | - | - | - | - | - | - | - | - | - | - |
| Paul Hatfield | - | - | - | - | - | - | - | - | - | - | - | - |
| Rick Mullen | - | - | - | - | - | - | - | - | - | - | - | - |
| Sharod Whites | - | - | - | - | - | - | - | - | - | - | - | - |
| P&R/Events-VACANT | - | - | - | - | - | - | - | - | - | - | - | - |
| Lynn A. McNeely | - | - | - | - | - | - | - | - | - | - | - | - |
| Marcel A. Fougere | - | - | - | - | - | - | - | - | - | - | - | - |
| Robert B. Mullins | - | - | - | - | - | - | - | - | - | - | - | - |
| Scott F. Owen | - | - | - | - | - | - | - | - | - | - | - | - |
| Dayne Krout | - | - | - | - | - | - | - | - | - | - | - | - |
| Joseph Rushworth | - | - | - | - | - | - | - | - | - | - | - | - |
| Trevor Gray | - | - | - | - | - | - | - | - | - | - | - | - |
| New Officer - VACANT | - | - | - | - | - | - | - | - | - | - | - | - |
| Commissioner | 7,295 | 558 | 1,021 | - | - | - | - | - | - | - | - | - |
| Commissioner | 7,295 | 558 | 1,021 | - | - | - | - | - | - | - | - | - |
| Commissioner | 7,295 | 558 | 1,021 | - | - | - | - | - | - | - | - | - |
| Vice Mayor | 8,075 | 618 | 1,131 | - | - | - | - | - | - | - | - | - |
| Mayor | 10,409 | 796 | 1,457 | - | - | - | - | - | - | - | - | - |
| | 40,369 | 3,088 | 5,652 | - | 86,250 | 6,598 | 30,188 | 8,044 | 130,049 | 9,949 | 18,207 | 26,813 |

| Name | Police Department | | | | Street & Roads | | | | Parks & Rec | | | | Utility | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Salaries | FICA | Retirement | Health and Other | Salaries | FICA | Retirement | Health and Other | Salaries | FICA | Retirement | Health and Other | Salaries | FICA | Retirement | Health and Other |
| Sharon J. Hul | - | - | - | - | - | - | - | - | - | - | - | - | 25,098 | 1,920 | 3,514 | 8,044 |
| Dominique Drager | - | - | - | - | - | - | - | - | - | - | - | - | 19,688 | 1,506 | 2,756 | 2,681 |
| Debbie Howell | - | - | - | - | - | - | - | - | - | - | - | - | 10,581 | 809 | 1,481 | 2,681 |
| Erin Ward | - | - | - | - | - | - | - | - | - | - | - | - | 10,292 | 787 | 1,441 | 2,681 |
| City Administrator | - | - | - | - | - | - | - | - | - | - | - | - | 28,750 | 2,199 | 10,063 | 2,681 |
| Robert Hull | - | - | - | - | 19,656 | 1,504 | 2,752 | 5,363 | - | - | - | - | 19,656 | 1,504 | 2,752 | 5,363 |
| Paul Hatfield | - | - | - | - | 21,840 | 1,671 | 3,058 | 5,363 | - | - | - | - | 21,840 | 1,671 | 3,058 | 5,363 |
| Rick Mullen | - | - | - | - | 47,250 | 3,615 | 6,615 | 5,363 | - | - | - | - | 47,250 | 3,615 | 6,615 | 5,363 |
| Sharod Whites | - | - | - | - | 21,840 | 1,671 | 3,058 | 5,363 | - | - | - | - | 21,840 | 1,671 | 3,058 | 5,363 |
| P&R/Events-VACANT | - | - | - | - | - | - | - | - | 60,000 | 4,590 | 8,400 | 10,725 | - | - | - | - |
| Lynn A. McNeely | 45,336 | 3,468 | 6,347 | 10,725 | - | - | - | - | - | - | - | - | - | - | - | - |
| Marcel A. Fougere | 54,234 | 4,149 | 7,593 | 10,725 | - | - | - | - | - | - | - | - | - | - | - | - |
| Robert B. Mullins | 89,463 | 6,844 | 12,525 | 10,725 | - | - | - | - | - | - | - | - | - | - | - | - |
| Scott F. Owen | 51,712 | 3,956 | 7,240 | 10,725 | - | - | - | - | - | - | - | - | - | - | - | - |
| Dayne Krout | 49,189 | 3,763 | 6,886 | 10,725 | - | - | - | - | - | - | - | - | - | - | - | - |
| Joseph Rushworth | 50,450 | 3,859 | 7,063 | 10,725 | - | - | - | - | - | - | - | - | - | - | - | - |
| Trevor Gray | 45,405 | 3,474 | 6,357 | 10,725 | - | - | - | - | - | - | - | - | - | - | - | - |
| New Officer - VACANT | 43,680 | 3,342 | 6,115 | 10,725 | - | - | - | - | - | - | - | - | - | - | - | - |
| Commissioner | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commissioner | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commissioner | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vice Mayor | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Mayor | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 429,469 | 32,854 | 60,126 | 85,800 | 110,586 | 8,460 | 15,482 | 21,450 | 60,000 | 4,590 | 8,400 | 10,725 | 204,995 | 15,682 | 34,737 | 40,219 |

Client: ***202724 - City of Lake Helen, Florida***
Engagement: ***2023 ACS - City of Lake Helen, Florida***
Period Ending: ***9/30/2023***
Trial Balance: ***TB-01 - Fund TB***
Workpaper: ***General Fund (001) Budget***
Fund Level: ***Fund Subtype***
Index: ***GOV|GEN***

**KEY:**
SBUDGET = 2024 Proposed Budget
OBUDGET2023 = 2023 Adopted Budget
1stPP-FINAL 2022 = 2022 Final Actual Amounts
1stPP-OBUDGET2022 = 2022 Adopted Budget

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **Group : [RR-03]** | **Transfers** | | | | | |
| **Subgroup : [RR-03-02** | **Transfers Out** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.8101.581.0110 | Transfer out to 110 | 0.00 | 266,349.00 | 0.00 | 0.00 | |
| **Subtotal Fund : 001** | **Subgroup : [RR-03-02] Transfers Out** | **0.00** | **266,349.00** | **0.00** | **0.00** | |
| **Subtotal All Funds Pr** | **Subtotal [RR-03-02] Transfers Out** | **0.00** | **266,349.00** | **0.00** | **0.00** | |
| **All Funds Presented** | **Group Total [RR-03] Transfers** | **0.00** | **266,349.00** | **0.00** | **0.00** | |
| **Group : [SS-01]** | **Fund Balance** | | | | | |
| **Subgroup : [SS-01-01** | **Fund Balance** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.271.2710 | FUND BALANCE-GF | 0.00 | (436,638.00) | (1,074,529.00) | (90,000.00) | $436K use of ARPA funds toward assessments in FY23 |
| **Subtotal Fund : 001** | **Subgroup : [SS-01-01] Fund Balance** | **0.00** | **(436,638.00)** | **(1,074,529.00)** | **(90,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [SS-01-01] Fund Balance** | **0.00** | **(436,638.00)** | **(1,074,529.00)** | **(90,000.00)** | |
| **All Funds Presented** | **Group Total [SS-01] Fund Balance** | **0.00** | **(436,638.00)** | **(1,074,529.00)** | **(90,000.00)** | |
| **Group : [R-01]** | **Taxes** | | | | | |
| **Subgroup : [311]** | **Property taxes** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.311.0000 | Ad Valorem Taxes | (1,084,000.00) | (1,008,000.00) | (864,484.00) | (849,000.00) | 6.5 millage; est. 14.0% taxable value increase |
| 001.0000.311.0001 | Delinquent Ad Valorem Taxes | (1,000.00) | (1,000.00) | 0.00 | (1,000.00) | |
| **Subtotal Fund : 001** | **Subgroup : [311] Property taxes** | **(1,085,000.00)** | **(1,009,000.00)** | **(864,484.00)** | **(850,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [311] Property taxes** | **(1,085,000.00)** | **(1,009,000.00)** | **(864,484.00)** | **(850,000.00)** | |
| **Subgroup : [312]** | **Sales and use taxes** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.312.1800 | Sales Tax Revenue | (204,000.00) | (180,000.00) | (198,945.00) | (167,000.00) | Per state estimate 7/13/23 |
| 001.0000.312.4100 | First Local Option Fuel Tax | (61,000.00) | (49,500.00) | (49,482.00) | (40,000.00) | Per state estimate 8/9/23 |
| 001.0000.312.4200 | Second Local Option Tax | (36,000.00) | (34,000.00) | (35,691.00) | (28,000.00) | Per state estimate 8/9/23 |
| **Subtotal Fund : 001** | **Subgroup : [312] Sales and use taxes** | **(301,000.00)** | **(263,500.00)** | **(284,118.00)** | **(235,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [312] Sales and use taxes** | **(301,000.00)** | **(263,500.00)** | **(284,118.00)** | **(235,000.00)** | |
| **Subgroup : [313]** | **Insurance premium taxes** | | | | | |
| **Fund : 001** | **General** | | | | | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| 001.0000.313.5200 | Casualty Insurance Premium Tax | (40,000.00) | (30,000.00) | (30,144.00) | (25,000.00) | Offset/passthrough of state funding to PD Pension |
| **Subtotal Fund : 001** | **Subgroup : [313] Insurance premium t** | **(40,000.00)** | **(30,000.00)** | **(30,144.00)** | **(25,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [313] Insurance premium tax** | **(40,000.00)** | **(30,000.00)** | **(30,144.00)** | **(25,000.00)** | |
| **Subgroup : [314]** | **Utility taxes** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.314.1000 | Utility Tax Duke Energy | (285,000.00) | (237,500.00) | (256,554.00) | (225,000.00) | Based on running 12 months |
| 001.0000.314.8000 | Utility Service Tax Propane | (9,000.00) | (8,500.00) | (8,526.00) | (8,000.00) | ~5% Increase from FY22 actual |
| 001.0000.315.0000 | Communications Service Tax | (93,000.00) | (82,000.00) | (84,624.00) | (70,000.00) | Per state estimate 8/6/23 |
| **Subtotal Fund : 001** | **Subgroup : [314] Utility taxes** | **(387,000.00)** | **(328,000.00)** | **(349,704.00)** | **(303,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [314] Utility taxes** | **(387,000.00)** | **(328,000.00)** | **(349,704.00)** | **(303,000.00)** | |
| **Subgroup : [316]** | **Local business tax** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.316.0000 | Local Business Tax | (9,000.00) | 0.00 | (8,666.00) | 0.00 | |
| **Subtotal Fund : 001** | **Subgroup : [316] Local business tax** | **(9,000.00)** | **0.00** | **(8,666.00)** | **0.00** | |
| **Subtotal All Funds Pr** | **Subtotal [316] Local business tax** | **(9,000.00)** | **0.00** | **(8,666.00)** | **0.00** | |
| **All Funds Presented** | **Group Total [R-01] Taxes** | **(1,822,000.00)** | **(1,630,500.00)** | **(1,537,116.00)** | **(1,413,000.00)** | |
| **Group : [R-02]** | **Licenses & Permits** | | | | | |
| **Subgroup : [322]** | **Building** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.322.0318 | Bldg Permit Application | (25,000.00) | (20,000.00) | (26,324.00) | (20,000.00) | |
| 001.0000.322.0320 | Bldg Permit Valuation | (60,000.00) | (65,000.00) | (58,579.00) | (65,000.00) | |
| **Subtotal Fund : 001** | **Subgroup : [322] Building** | **(85,000.00)** | **(85,000.00)** | **(84,903.00)** | **(85,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [322] Building** | **(85,000.00)** | **(85,000.00)** | **(84,903.00)** | **(85,000.00)** | |
| **Subgroup : [323]** | **Franchise fees** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.323.1000 | Franchise Fee Duke Energy | (210,000.00) | (184,000.00) | (189,803.00) | (175,000.00) | Based on running 12 months |
| 001.0000.323.7000 | Franchise Fee Solid Waste | (51,000.00) | (40,000.00) | (38,019.00) | (30,000.00) | |
| **Subtotal Fund : 001** | **Subgroup : [323] Franchise fees** | **(261,000.00)** | **(224,000.00)** | **(227,822.00)** | **(205,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [323] Franchise fees** | **(261,000.00)** | **(224,000.00)** | **(227,822.00)** | **(205,000.00)** | |
| **Subgroup : [325]** | **Fire assessment** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.325.1104 | Fire Assessment Revenue | (525,000.00) | (450,000.00) | (463,632.00) | (440,000.00) | Based on prelim NAVA calc |
| **Subtotal Fund : 001** | **Subgroup : [325] Fire assessment** | **(525,000.00)** | **(450,000.00)** | **(463,632.00)** | **(440,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [325] Fire assessment** | **(525,000.00)** | **(450,000.00)** | **(463,632.00)** | **(440,000.00)** | |
| **Subgroup : [329]** | **Other** | | | | | |
| **Fund : 001** | **General** | | | | | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| 001.0000.321.0326 | Tree Permits | (2,000.00) | (2,000.00) | (1,988.00) | (1,000.00) | |
| 001.0000.322.0324 | Reinspection Fee | (1,500.00) | (1,500.00) | (12,219.00) | (1,500.00) | |
| 001.0000.322.0325 | Alarm Permits | (200.00) | (120.00) | (440.00) | (120.00) | |
| 001.0000.322.0326 | Bldg Surcharge | (2,000.00) | (1,000.00) | (2,789.00) | (1,000.00) | |
| 001.0000.322.0327 | Sign Permits | (1,000.00) | (1,000.00) | (275.00) | (1,000.00) | |
| 001.0000.322.0328 | Development Review | (30,000.00) | (28,000.00) | (24,740.00) | (28,000.00) | |
| 001.0000.322.0329 | Plan Review | (55,000.00) | (55,000.00) | (54,548.00) | (55,000.00) | |
| 001.0000.322.0331 | Yard Sale Permits | 0.00 | (30.00) | (30.00) | (30.00) | |
| 001.0000.322.2010 | Golf Cart Registration | 0.00 | (250.00) | (150.00) | (250.00) | |
| 001.0000.322.4000 | Animal Control Fees | 0.00 | (300.00) | 0.00 | (300.00) | |
| 001.0000.322.9020 | Candidate Filing Fee | (300.00) | (300.00) | (378.00) | (300.00) | |
| **Subtotal Fund : 001** | **Subgroup : [329] Other** | **(92,000.00)** | **(89,500.00)** | **(97,557.00)** | **(88,500.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [329] Other** | **(92,000.00)** | **(89,500.00)** | **(97,557.00)** | **(88,500.00)** | |
| **All Funds Presented** | **Group Total [R-02] Licenses & Permits** | **(963,000.00)** | **(848,500.00)** | **(873,914.00)** | **(818,500.00)** | |
| **Group : [R-03]** | **Intergovernmental** | | | | | |
| **Subgroup : [UR]** | **Unrestricted** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.335.0000 | Municipal Fuel Tax Revenue | (1,500.00) | (1,500.00) | (1,304.00) | (1,000.00) | |
| 001.0000.335.9010 | State Revenue Sharing | (142,000.00) | (133,000.00) | (151,236.00) | (118,000.00) | Per state estimate 7/13/23 |
| 001.0000.335.9020 | County Business Tax | (5,500.00) | (2,000.00) | (5,198.00) | (3,000.00) | |
| 001.0000.335.9030 | Mobile Home Licenses | (6,000.00) | (6,000.00) | (6,176.00) | (6,000.00) | |
| 001.0000.335.9040 | Alcoholic Beverage License | (1,000.00) | (1,000.00) | (832.00) | (1,000.00) | |
| **Subtotal Fund : 001** | **Subgroup : [UR] Unrestricted** | **(156,000.00)** | **(143,500.00)** | **(164,746.00)** | **(129,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [UR] Unrestricted** | **(156,000.00)** | **(143,500.00)** | **(164,746.00)** | **(129,000.00)** | |
| **Subgroup : [GR]** | **Grants** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.331.9000 | GrantsFromOtherGov - CDBG 2019/202( | (50,000.00) | (50,000.00) | 0.00 | (50,000.00) | Kicklighter project |
| 001.0000.331.9010 | GrantsFromOtherGov-ARPA | 0.00 | 0.00 | (975,645.00) | 0.00 | |
| **Subtotal Fund : 001** | **Subgroup : [GR] Grants** | **(50,000.00)** | **(50,000.00)** | **(975,645.00)** | **(50,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [GR] Grants** | **(50,000.00)** | **(50,000.00)** | **(975,645.00)** | **(50,000.00)** | |
| **All Funds Presented** | **Group Total [R-03] Intergovernmental** | **(206,000.00)** | **(193,500.00)** | **(1,140,391.00)** | **(179,000.00)** | |
| **Group : [R-04]** | **Charges for Services** | | | | | |
| **Subgroup : [R-04.1]** | **Charges for Services** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.322.9030 | Notary Service | 0.00 | 0.00 | (15.00) | 0.00 | |
| 001.0000.342.3434 | Garbage Solid Waste Revenue | (510,000.00) | (486,000.00) | (285,243.00) | (294,000.00) | ~'5% increase |
| 001.0000.342.3434A | Garbage Assessments - ARPA Subsidy ( | 0.00 | 170,289.00 | 0.00 | 0.00 | ARPA-funded subsidy in FY23 |
| 001.0000.348.0010 | Cleaning Fee Revenue- GF | 0.00 | 0.00 | (150.00) | (4,500.00) | |
| **Subtotal Fund : 001** | **Subgroup : [R-04.1] Charges for Servi** | **(510,000.00)** | **(315,711.00)** | **(285,408.00)** | **(298,500.00)** | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **Subtotal All Funds Pr** | **Subtotal [R-04.1] Charges for Services** | **(510,000.00)** | **(315,711.00)** | **(285,408.00)** | **(298,500.00)** | |
| **All Funds Presented** | **Group Total [R-04] Charges for Servic** | **(510,000.00)** | **(315,711.00)** | **(285,408.00)** | **(298,500.00)** | |
| **Group : [R-05]** | **Fines and Forfeitures** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.351.0500 | Traffic Fines | (12,000.00) | (6,000.00) | (15,352.00) | (6,000.00) | |
| 001.0000.354.0000 | Local Ordinance Fines | (1,500.00) | (1,000.00) | (1,386.00) | (1,000.00) | |
| 001.0000.354.0010 | Investigative Costs | (1,500.00) | (1,200.00) | (2,944.00) | (1,200.00) | |
| 001.0000.354.0020 | Police Education | 0.00 | (100.00) | (34.00) | (100.00) | |
| 001.0000.354.0030 | Police Education Traffic | (1,000.00) | (400.00) | (1,250.00) | (400.00) | |
| 001.0000.359.0000 | Fines and Forfeitures | (1,000.00) | (300.00) | (1,143.00) | (300.00) | |
| **Subtotal Fund : 001** | **Subgroup : None** | **(17,000.00)** | **(9,000.00)** | **(22,109.00)** | **(9,000.00)** | |
| **Subtotal All Funds Pr** | **Subgroup : None** | **(17,000.00)** | **(9,000.00)** | **(22,109.00)** | **(9,000.00)** | |
| **All Funds Presented** | **Group Total [R-05] Fines and Forfeitur** | **(17,000.00)** | **(9,000.00)** | **(22,109.00)** | **(9,000.00)** | |
| **Group : [R-07]** | **Misc. Income** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.361.7000 | Photocopies/ Public Record Request | 0.00 | (500.00) | 0.00 | (500.00) | |
| 001.0000.361.8000 | Other Income Police Dept | 0.00 | (200.00) | (21.00) | (200.00) | |
| 001.0000.361.9000 | Cemetery Lots | (1,000.00) | (500.00) | (1,100.00) | (500.00) | |
| 001.0000.362.0371 | Rental Fees Hopkins Hall-GF | (5,000.00) | (2,000.00) | (7,800.00) | (2,000.00) | |
| 001.0000.362.0372 | Rent Fees-Equestrian Center | (500.00) | (500.00) | (510.00) | (500.00) | |
| 001.0000.362.0374 | Utilities from Eq Center | (1,000.00) | (1,000.00) | (1,853.00) | (1,000.00) | |
| 001.0000.362.0377 | Rental Fees-Melissa Park-GF | (4,000.00) | (300.00) | (4,900.00) | (300.00) | |
| 001.0000.362.0378 | Rent Revenue-CA | (5,000.00) | (5,000.00) | (2,284.00) | (5,000.00) | |
| 001.0000.362.0380 | Rent Fees - Ivy Hawn Playground | (4,500.00) | (4,500.00) | 0.00 | 0.00 | |
| 001.0000.366.0030 | Market in the Park | (15,000.00) | (12,000.00) | (15,601.00) | (12,000.00) | |
| 001.0000.366.0050 | Special Events | (35,000.00) | (5,000.00) | (22,670.00) | (5,000.00) | Increased $30K re: P&R Director/Events Coord |
| 001.0000.366.0060 | 5k Stressbuster | (20,000.00) | (20,000.00) | 0.00 | (10,000.00) | |
| 001.0000.366.0070 | Donations-DO | 0.00 | 0.00 | (1,391.00) | 0.00 | |
| 001.0000.369.0000 | Miscellaneous | 0.00 | 0.00 | (8,607.00) | 0.00 | |
| 001.0000.369.1000 | Ivy Hawn Income | (10,000.00) | (10,000.00) | (10,000.00) | (10,000.00) | |
| **Subtotal Fund : 001** | **Subgroup : None** | **(101,000.00)** | **(61,500.00)** | **(76,737.00)** | **(47,000.00)** | |
| **Subtotal All Funds Pr** | **Subgroup : None** | **(101,000.00)** | **(61,500.00)** | **(76,737.00)** | **(47,000.00)** | |
| **All Funds Presented** | **Group Total [R-07] Misc. Income** | **(101,000.00)** | **(61,500.00)** | **(76,737.00)** | **(47,000.00)** | |
| **Group : [R-08]** | **Investment Income** | | | | | |
| **Subgroup : [R-08-01]** | **Interest and Other** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.360.0010 | SBA LGIP Interest | (15,000.00) | (15,000.00) | (6,954.00) | (4,000.00) | |
| 001.0000.360.0020 | TD Bank Interest | (2,000.00) | (2,000.00) | (1,095.00) | (1,000.00) | |
| **Subtotal Fund : 001** | **Subgroup : [R-08-01] Interest and Oth** | **(17,000.00)** | **(17,000.00)** | **(8,049.00)** | **(5,000.00)** | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **Subtotal All Funds Pr** | **Subtotal [R-08-01] Interest and Other** | **(17,000.00)** | **(17,000.00)** | **(8,049.00)** | **(5,000.00)** | |
| **All Funds Presented** | **Group Total [R-08] Investment Income** | **(17,000.00)** | **(17,000.00)** | **(8,049.00)** | **(5,000.00)** | |
| **Group : [R-90]** | **Proceeds from Issuance of Debt** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.0000.383.2000 | Capital Lease Proceeds | 0.00 | 0.00 | (159,600.00) | 0.00 | |
| **Subtotal Fund : 001** | **Subgroup : None** | **0.00** | **0.00** | **(159,600.00)** | **0.00** | |
| **Subtotal All Funds Pr** | **Subgroup : None** | **0.00** | **0.00** | **(159,600.00)** | **0.00** | |
| **All Funds Presented** | **Group Total [R-90] Proceeds from Issu** | **0.00** | **0.00** | **(159,600.00)** | **0.00** | |
| **Group : [X-01]** | **General Government** | | | | | |
| **Subgroup : [511]** | **Legislative** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.1101.511.1100 | Exec Salaries - LE | 40,400.00 | 40,500.00 | 37,285.00 | 38,500.00 | Based on salary schedule |
| 001.1101.511.2100 | FICA Taxes - LE | 3,100.00 | 3,100.00 | 2,837.00 | 3,000.00 | |
| 001.1101.511.2200 | Retirement Contributions - LE | 6,000.00 | 5,000.00 | 3,006.00 | 4,500.00 | |
| 001.1101.511.2400 | Workers' Comp - LE | 0.00 | 100.00 | 0.00 | 100.00 | |
| 001.1101.511.4000 | Travel & Per diem - LE | 5,500.00 | 5,500.00 | 445.00 | 5,500.00 | |
| 001.1101.511.4200 | Postage & Freight - LE | 0.00 | 400.00 | 0.00 | 400.00 | |
| 001.1101.511.4700 | Printing - LE | 0.00 | 750.00 | 0.00 | 750.00 | |
| 001.1101.511.4800 | Promotional Activities - LE | 0.00 | 4,500.00 | 0.00 | 4,500.00 | |
| 001.1101.511.4900 | Other Current Charges - LE | 12,000.00 | 12,500.00 | 10,504.00 | 12,500.00 | |
| 001.1101.511.4901 | Other Current Charges- LE Donations | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | |
| 001.1101.511.5200 | Operating Supplies - LE | 2,500.00 | 750.00 | 5,597.00 | 750.00 | |
| 001.1101.511.5400 | Dues & Subscriptions - LE | 7,000.00 | 7,000.00 | 5,270.00 | 7,000.00 | |
| **Subtotal Fund : 001** | **Subgroup : [511] Legislative** | **84,500.00** | **88,100.00** | **72,944.00** | **85,500.00** | |
| **Subtotal All Funds Pr** | **Subtotal [511] Legislative** | **84,500.00** | **88,100.00** | **72,944.00** | **85,500.00** | |
| **Subgroup : [512]** | **Executive** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.1201.512.1200 | Regular Salaries - EX | 90,000.00 | 86,000.00 | 80,393.00 | 83,000.00 | Based on salary schedule |
| 001.1201.512.2100 | FICA Taxes - EX | 7,000.00 | 6,600.00 | 6,244.00 | 6,300.00 | |
| 001.1201.512.2200 | Retirement Contributions - EX | 31,500.00 | 30,000.00 | 24,894.00 | 27,000.00 | |
| 001.1201.512.2300 | Life & Health Insurance - EX | 8,500.00 | 8,000.00 | 7,032.00 | 8,000.00 | |
| 001.1201.512.2400 | Workers' Comp - EX | 500.00 | 250.00 | 1,234.00 | 250.00 | |
| 001.1201.512.4000 | Travel & Per diem - EX | 2,000.00 | 2,250.00 | 105.00 | 2,250.00 | |
| 001.1201.512.4100 | Communications - EX | 0.00 | 700.00 | 0.00 | 700.00 | |
| 001.1201.512.4900 | Other Current Charges - EX | 500.00 | 500.00 | 833.00 | 500.00 | |
| 001.1201.512.5400 | Dues & Subscriptions - EX | 2,000.00 | 2,000.00 | 385.00 | 2,000.00 | |
| **Subtotal Fund : 001** | **Subgroup : [512] Executive** | **142,000.00** | **136,300.00** | **121,120.00** | **130,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [512] Executive** | **142,000.00** | **136,300.00** | **121,120.00** | **130,000.00** | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **Subgroup : [513]** | **Administration** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.1301.513.1200 | Regular Salaries - AD | 130,000.00 | 121,000.00 | 77,957.00 | 83,000.00 | Based on salary schedule |
| 001.1301.513.1400 | Overtime- AD | 0.00 | 0.00 | 3,869.00 | 0.00 | |
| 001.1301.513.2100 | FICA Taxes- AD | 10,000.00 | 9,600.00 | 5,352.00 | 6,500.00 | |
| 001.1301.513.2200 | Retirement Contributions- AD | 19,000.00 | 15,000.00 | 7,505.00 | 9,000.00 | |
| 001.1301.513.2300 | Life & Health Insurance- AD | 27,000.00 | 27,000.00 | 14,129.00 | 27,000.00 | |
| 001.1301.513.2400 | Workers' Comp- AD | 2,500.00 | 0.00 | 2,261.00 | 0.00 | |
| 001.1301.513.3200 | Accounting - Audit | 13,000.00 | 12,500.00 | 9,150.00 | 12,500.00 | |
| 001.1301.513.3210 | Accounting - Financial Management | 44,000.00 | 42,000.00 | 35,500.00 | 36,000.00 | 5% projected CPI |
| 001.1301.513.3220 | Tyler Software | 0.00 | 5,000.00 | 11,550.00 | 10,000.00 | |
| 001.1301.513.3221 | Aclarian Software | 10,000.00 | 6,000.00 | 0.00 | 0.00 | |
| 001.1301.513.4900 | Other Current Charges- AD (TD Bank fee | 500.00 | 500.00 | 530.00 | 500.00 | |
| 001.1301.513.5200 | Operating Supplies- AD | 5,000.00 | 500.00 | 6,259.00 | 500.00 | |
| 001.1301.513.5400 | Dues & Subscriptions- AD | 1,000.00 | 1,000.00 | 400.00 | 1,000.00 | |
| **Subtotal Fund : 001** | **Subgroup : [513] Administration** | **262,000.00** | **240,100.00** | **174,462.00** | **186,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [513] Administration** | **262,000.00** | **240,100.00** | **174,462.00** | **186,000.00** | |
| **Subgroup : [514]** | **Legal** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.1401.514.3100 | Professional Services - Legal | 100,000.00 | 85,000.00 | 144,836.00 | 75,000.00 | |
| **Subtotal Fund : 001** | **Subgroup : [514] Legal** | **100,000.00** | **85,000.00** | **144,836.00** | **75,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [514] Legal** | **100,000.00** | **85,000.00** | **144,836.00** | **75,000.00** | |
| **Subgroup : [519]** | **Other General Government** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.1901.519.1200 | Regular Salaries - GG | (57,500.00) | 0.00 | 0.00 | 0.00 | Nondepartmental - early FY24 vacancy savings |
| 001.1901.519.3100 | Professional Services - GG | 10,000.00 | 10,000.00 | 10,238.00 | 10,000.00 | Based primarily on Fy22 actuals |
| 001.1901.519.3110 | Professional Services - Building Dept - G | 50,000.00 | 30,000.00 | 57,655.00 | 30,000.00 | |
| 001.1901.519.3120 | Professional Services - Arborist - GG | 2,500.00 | 2,500.00 | 1,360.00 | 2,500.00 | |
| 001.1901.519.3130 | Professional Services - Historic Consulta | 60,000.00 | 60,000.00 | 45,865.00 | 20,000.00 | |
| 001.1901.519.3140 | Professional Services - Engineer - GG | 60,000.00 | 30,000.00 | 99,994.00 | 30,000.00 | |
| 001.1901.519.3150 | Professional Services - Planner - GG | 15,000.00 | 15,000.00 | 7,897.00 | 20,000.00 | |
| 001.1901.519.3400 | Contracted Services - GG | 20,000.00 | 20,000.00 | 30,625.00 | 20,000.00 | |
| 001.1901.519.3405 | Contracted Services - GG - Hurricane Re | 70,000.00 | 70,000.00 | 0.00 | 50,000.00 | Approx 2% of budget; policy 2-4% |
| 001.1901.519.3410 | Contracted Services - Custodial - GG | 15,000.00 | 6,000.00 | 12,185.00 | 6,000.00 | |
| 001.1901.519.4000 | Travel & Per Diem - GG | 0.00 | 3,000.00 | 0.00 | 3,000.00 | |
| 001.1901.519.4100 | Communications - GG | 7,000.00 | 7,000.00 | 33,549.00 | 7,000.00 | |
| 001.1901.519.4200 | Postage & Freight - GG | 2,000.00 | 2,000.00 | 1,660.00 | 2,000.00 | |
| 001.1901.519.4300 | Utilities - Power - GG | 7,000.00 | 7,000.00 | 9,676.00 | 7,000.00 | |
| 001.1901.519.4310 | Utilities - Water - GG | 3,000.00 | 3,000.00 | 636.00 | 3,000.00 | |
| 001.1901.519.4400 | Rents & Leases - GG | 3,500.00 | 3,500.00 | 3,389.00 | 3,500.00 | |
| 001.1901.519.4500 | Insurance - GG | 99,000.00 | 85,000.00 | 57,148.00 | 60,000.00 | 60/40 split w/UT - $164K total |
| 001.1901.519.4610 | Bldg Maintenance - GG (elevator, pest cc | 10,000.00 | 10,000.00 | 7,482.00 | 10,000.00 | |
| 001.1901.519.4620 | Equip Maintenance - GG | 0.00 | 0.00 | 3,763.00 | 0.00 | |
| 001.1901.519.4700 | Printing - GG | 0.00 | 3,500.00 | 0.00 | 3,500.00 | |
| 001.1901.519.4800 | Legal Advertisement - GG | 0.00 | 4,000.00 | 0.00 | 4,000.00 | |
| 001.1901.519.4900 | Other Current Charges - GG | 15,000.00 | 6,000.00 | 14,570.00 | 6,000.00 | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| 001.1901.519.5100 | Office Supplies - GG | 6,000.00 | 6,000.00 | 5,613.00 | 6,000.00 | |
| 001.1901.519.5200 | Operating Supplies - GG - Microsoft Licer | 6,500.00 | 6,500.00 | 10,254.00 | 6,500.00 | |
| 001.1901.519.5400 | Dues & Subscriptions - GG | 4,000.00 | 2,500.00 | 10,537.00 | 2,500.00 | |
| 001.1901.519.5500 | Training - GG | 0.00 | 2,000.00 | 0.00 | 2,000.00 | |
| 001.1901.519.5620 | Animal Control TNR - GG | 1,500.00 | 0.00 | 0.00 | 0.00 | |
| **Subtotal Fund : 001** | **Subgroup : [519] Other General Gover** | **409,500.00** | **394,500.00** | **424,096.00** | **314,500.00** | |
| **Subtotal All Funds Pr** | **Subtotal [519] Other General Governm** | **409,500.00** | **394,500.00** | **424,096.00** | **314,500.00** | |
| **All Funds Presented** | **Group Total [X-01] General Governme** | **998,000.00** | **944,000.00** | **937,458.00** | **791,000.00** | |
| **Group : [X-02]** | **Public Safety** | | | | | |
| **Subgroup : [521]** | **Police** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.2101.521.1200 | Regular Salaries - PD | 430,000.00 | 365,000.00 | 303,641.00 | 350,000.00 | Based on salary schedule |
| 001.2101.521.1400 | Overtime - PD | 20,000.00 | 25,000.00 | 18,399.00 | 15,000.00 | |
| 001.2101.521.2100 | FICA Taxes - PD | 33,000.00 | 30,000.00 | 24,817.00 | 29,000.00 | |
| 001.2101.521.2200 | Retirement Contributions - PD | 20,000.00 | 20,000.00 | 9,097.00 | 20,000.00 | |
| 001.2101.521.2201 | Retirement Contributions (State) PD | 40,000.00 | 30,000.00 | 30,144.00 | 25,000.00 | Offset/passthrough of state funding to PD Pension |
| 001.2101.521.2300 | Life & Health Insurance - PD | 85,000.00 | 80,000.00 | 82,776.00 | 86,000.00 | |
| 001.2101.521.2400 | Workers' Comp - PD | 6,000.00 | 5,500.00 | 4,661.00 | 5,500.00 | |
| 001.2101.521.3100 | Professional Services - PD | 2,000.00 | 2,000.00 | 1,808.00 | 2,000.00 | |
| 001.2101.521.3400 | Contracted Services - PD | 5,000.00 | 5,000.00 | 4,316.00 | 5,000.00 | |
| 001.2101.521.4000 | Travel & Per Diem - PD | 4,500.00 | 4,500.00 | 0.00 | 4,500.00 | |
| 001.2101.521.4100 | Communications - PD | 8,000.00 | 8,000.00 | 10,493.00 | 8,000.00 | |
| 001.2101.521.4200 | Postage & Freight - PD | 0.00 | 400.00 | 0.00 | 400.00 | |
| 001.2101.521.4300 | Utilities - Power - PD | 3,500.00 | 3,600.00 | 2,700.00 | 3,600.00 | |
| 001.2101.521.4310 | Utilities - Water - PD | 1,000.00 | 500.00 | 1,031.00 | 500.00 | |
| 001.2101.521.4400 | Rents & Leases - PD | 3,500.00 | 3,500.00 | 4,836.00 | 3,500.00 | |
| 001.2101.521.4610 | Bldg Maintenance - PD | 2,000.00 | 2,000.00 | 785.00 | 2,000.00 | |
| 001.2101.521.4620 | Equip Maintenance - PD | 10,000.00 | 10,000.00 | 8,757.00 | 10,000.00 | |
| 001.2101.521.4700 | Printing - PD | 0.00 | 1,000.00 | 0.00 | 1,000.00 | |
| 001.2101.521.4900 | Other Current Charges - PD | 7,500.00 | 2,500.00 | 4,120.00 | 2,500.00 | |
| 001.2101.521.5100 | Office Supplies - PD | 2,000.00 | 1,500.00 | 1,945.00 | 1,500.00 | |
| 001.2101.521.5200 | Operating Supplies - PD | 25,000.00 | 15,000.00 | 51,145.00 | 15,000.00 | |
| 001.2101.521.5210 | Operating Supplies - Fuel - PD | 15,000.00 | 12,000.00 | 15,535.00 | 12,000.00 | |
| 001.2101.521.5400 | Dues & Subscriptions - PD | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | |
| 001.2101.521.5500 | Training - PD | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | |
| **Subtotal Fund : 001** | **Subgroup : [521] Police** | **730,000.00** | **634,000.00** | **581,006.00** | **609,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [521] Police** | **730,000.00** | **634,000.00** | **581,006.00** | **609,000.00** | |
| **Subgroup : [522]** | **Fire** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.2201.522.3100 | Professional Services- Fire | 4,000.00 | 3,000.00 | 4,256.00 | 3,000.00 | |
| 001.2201.522.3402 | Contracted Services (Fire) | 521,000.00 | 451,000.00 | 435,764.00 | 436,000.00 | FY24 amount per pending contract |
| **Subtotal Fund : 001** | **Subgroup : [522] Fire** | **525,000.00** | **454,000.00** | **440,020.00** | **439,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [522] Fire** | **525,000.00** | **454,000.00** | **440,020.00** | **439,000.00** | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **All Funds Presented** | **Group Total [X-02] Public Safety** | **1,255,000.00** | **1,088,000.00** | **1,021,026.00** | **1,048,000.00** | |
| **Group : [X-03]** | **Physical environment** | | | | | |
| **Subgroup : [534]** | **Solid Waste** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.3401.534.3435 | Utilities - Solid Waste (Recycling) | 0.00 | 0.00 | 0.00 | 9,000.00 | |
| 001.3401.534.4300 | Utilities - Solid Waste (Garbage) | 510,000.00 | 486,000.00 | 297,081.00 | 290,000.00 | ~5% increase |
| **Subtotal Fund : 001** | **Subgroup : [534] Solid Waste** | **510,000.00** | **486,000.00** | **297,081.00** | **299,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [534] Solid Waste** | **510,000.00** | **486,000.00** | **297,081.00** | **299,000.00** | |
| **Subgroup : [537]** | **Resource Management** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.3701.537.3400 | Contracted Services-Lake | 20,000.00 | 20,000.00 | 13,100.00 | 15,000.00 | |
| **Subtotal Fund : 001** | **Subgroup : [537] Resource Manageme** | **20,000.00** | **20,000.00** | **13,100.00** | **15,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [537] Resource Management** | **20,000.00** | **20,000.00** | **13,100.00** | **15,000.00** | |
| **Subgroup : [539]** | **Other Physical Environment** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.3901.539.3400 | Contracted Services-Cemetery Review | 20,000.00 | 0.00 | 0.00 | 0.00 | Lee notes 5/22 |
| **Subtotal Fund : 001** | **Subgroup : [539] Other Physical Envir** | **20,000.00** | **0.00** | **0.00** | **0.00** | |
| **Subtotal All Funds Pr** | **Subtotal [539] Other Physical Environ** | **20,000.00** | **0.00** | **0.00** | **0.00** | |
| **All Funds Presented** | **Group Total [X-03] Physical environm** | **550,000.00** | **506,000.00** | **310,181.00** | **314,000.00** | |
| **Group : [X-04]** | **Transportation** | | | | | |
| **Subgroup : [541]** | **Roads** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.4101.541.1200 | Regular Salaries - SR | 110,000.00 | 75,000.00 | 70,443.00 | 75,000.00 | Based on salary schedule |
| 001.4101.541.1400 | Overtime - SR | 3,000.00 | 2,500.00 | 942.00 | 4,000.00 | |
| 001.4101.541.2100 | FICA Taxes - SR | 9,000.00 | 6,000.00 | 4,941.00 | 6,000.00 | |
| 001.4101.541.2200 | Retirement Contributions - SR | 16,000.00 | 9,000.00 | 7,088.00 | 8,500.00 | |
| 001.4101.541.2300 | Life & Health Insurance - SR | 21,000.00 | 19,000.00 | 12,559.00 | 24,000.00 | |
| 001.4101.541.2400 | Workers' Comp - SR | 2,000.00 | 2,000.00 | 1,598.00 | 2,000.00 | |
| 001.4101.541.3110 | Professional Services - Tree Maintenanc | 40,000.00 | 40,000.00 | 2,921.00 | 40,000.00 | |
| 001.4101.541.3120 | Professional Services - Road Maintenanc | 40,000.00 | 0.00 | 160,256.00 | 0.00 | |
| 001.4101.541.3130 | Professional Services - Road Striping - S | 0.00 | 20,000.00 | 0.00 | 0.00 | Various account consolidation |
| 001.4101.541.3400 | Contracted Services - SR | 40,000.00 | 40,000.00 | 32,672.00 | 40,000.00 | |
| 001.4101.541.4100 | Communications - SR | 0.00 | 2,000.00 | 0.00 | 2,000.00 | |
| 001.4101.541.4300 | Utilities - Power - SR | 30,000.00 | 30,000.00 | 27,208.00 | 30,000.00 | |
| 001.4101.541.4400 | Rents & Leases - SR | 0.00 | 1,000.00 | 0.00 | 1,000.00 | |
| 001.4101.541.4610 | Bldg Maintenance - SR | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | |
| 001.4101.541.4620 | Equip Maintenance - SR | 12,000.00 | 12,000.00 | 361.00 | 12,000.00 | |
| 001.4101.541.4900 | Other Current Charges - SR | 0.00 | 1,500.00 | 0.00 | 1,500.00 | |
| 001.4101.541.5200 | Operating Supplies - SR | 30,000.00 | 10,000.00 | 18,313.00 | 10,000.00 | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| 001.4101.541.5210 | Operating Supplies - Fuel - SR | 3,000.00 | 3,500.00 | 100.00 | 3,500.00 | |
| 001.4101.541.5300 | Road Materials & Supplies - SR | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | |
| 001.4101.541.5400 | Dues & Subscriptions - SR | 0.00 | 500.00 | 0.00 | 500.00 | |
| **Subtotal Fund : 001** | **Subgroup : [541] Roads** | **381,000.00** | **299,000.00** | **339,402.00** | **285,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [541] Roads** | **381,000.00** | **299,000.00** | **339,402.00** | **285,000.00** | |
| **All Funds Presented** | **Group Total [X-04] Transportation** | **381,000.00** | **299,000.00** | **339,402.00** | **285,000.00** | |
| **Group : [X-07]** | **Culture/Recreation** | | | | | |
| **Subgroup : [572]** | **Parks and Rec** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.7201.572.1200 | Regular Salaries-PR | 60,000.00 | 70,000.00 | 28,177.00 | 30,000.00 | Based on salary schedule |
| 001.7201.572.1400 | Overtime - PR | 0.00 | 1,000.00 | 237.00 | 3,000.00 | |
| 001.7201.572.2100 | FICA Taxes-PR | 5,000.00 | 5,500.00 | 1,894.00 | 2,300.00 | |
| 001.7201.572.2200 | Retirement Contributions-PR | 8,000.00 | 9,000.00 | 2,502.00 | 3,000.00 | |
| 001.7201.572.2300 | Life & Health Insur-PR | 11,000.00 | 19,000.00 | 4,186.00 | 8,000.00 | |
| 001.7201.572.2400 | Workers' Comp - PR | 1,000.00 | 2,000.00 | 292.00 | 2,000.00 | |
| 001.7201.572.3100 | Professional Services - PR | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | |
| 001.7201.572.3400 | Contracted Services-PR | 20,000.00 | 12,000.00 | 31,606.00 | 12,000.00 | |
| 001.7201.572.3410 | Contracted Services- Facility Cleaning- P | 3,000.00 | 3,000.00 | 340.00 | 3,000.00 | |
| 001.7201.572.4100 | Communications-PR | 1,000.00 | 1,000.00 | 1,864.00 | 1,000.00 | |
| 001.7201.572.4300 | Utilities-PR | 13,000.00 | 13,000.00 | 9,715.00 | 13,000.00 | |
| 001.7201.572.4310 | Utilities-Water-PR | 10,000.00 | 10,000.00 | 5,643.00 | 10,000.00 | |
| 001.7201.572.4400 | Rents & Leases-PR | 15,000.00 | 7,500.00 | 12,652.00 | 7,500.00 | |
| 001.7201.572.4610 | Bldg Maint _PR | 6,000.00 | 7,500.00 | 4,909.00 | 7,500.00 | |
| 001.7201.572.4620 | Equip Maint-PR | 15,000.00 | 15,000.00 | 7,481.00 | 15,000.00 | |
| 001.7201.572.4700 | Printing - PR | 0.00 | 1,000.00 | 0.00 | 1,200.00 | |
| 001.7201.572.4800 | Special Event Exp-PR | 0.00 | 10,000.00 | 0.00 | 10,000.00 | |
| 001.7201.572.4900 | Other Current Charges-PR | 15,000.00 | 5,000.00 | 12,720.00 | 5,000.00 | |
| 001.7201.572.4940 | July 4th Exp - PR | 10,000.00 | 7,500.00 | 8,725.00 | 7,500.00 | |
| 001.7201.572.4980 | Market in the Park | 0.00 | 300.00 | 0.00 | 300.00 | |
| 001.7201.572.4990 | Stressbuster 5k Event | 12,000.00 | 12,000.00 | 12,381.00 | 12,000.00 | |
| 001.7201.572.5200 | Operating Supplies-PR | 17,000.00 | 20,000.00 | 14,492.00 | 20,000.00 | |
| 001.7201.572.5210 | Operating Supplies-Fuel-PR | 3,000.00 | 3,200.00 | 0.00 | 3,200.00 | |
| 001.7201.572.5400 | Dues & Subscriptions - PR | 0.00 | 500.00 | 0.00 | 500.00 | |
| **Subtotal Fund : 001** | **Subgroup : [572] Parks and Rec** | **230,000.00** | **240,000.00** | **159,816.00** | **182,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [572] Parks and Rec** | **230,000.00** | **240,000.00** | **159,816.00** | **182,000.00** | |
| **Subgroup : [575]** | **Creative Arts Cafe** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.7501.575.4610 | Bldg Maint-CA | 5,000.00 | 5,000.00 | 3,250.00 | 5,000.00 | |
| 001.7501.575.4900 | Other Current Charges-CA | 0.00 | 2,000.00 | 0.00 | 2,000.00 | |
| **Subtotal Fund : 001** | **Subgroup : [575] Creative Arts Cafe** | **5,000.00** | **7,000.00** | **3,250.00** | **7,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [575] Creative Arts Cafe** | **5,000.00** | **7,000.00** | **3,250.00** | **7,000.00** | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **All Funds Presented** | **Group Total [X-07] Culture/Recreation** | **235,000.00** | **247,000.00** | **163,066.00** | **189,000.00** | |
| **Group : [X-20]** | **Capital Projects** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.1901.519.6200 | Cap Outlay-Bldg-GG | 15,000.00 | 10,000.00 | 25,094.00 | 15,000.00 | General Capital |
| 001.2101.521.6400 | Cap Outlay - Equip - PD | 45,000.00 | 40,000.00 | 159,600.00 | 0.00 | Annual PD Vehicle Replacement |
| 001.4101.541.6300 | Cap Outlay Infrastructure - SR | 100,000.00 | 0.00 | 0.00 | 50,000.00 | Kicklighter-50% CDBG Funded |
| 001.4101.541.6400 | Cap Outlay-Equip-SR | 0.00 | 30,000.00 | 0.00 | 77,000.00 | General Capital |
| 001.7201.572.6200 | Cap Outlay-Bldgs - PR | 25,000.00 | 0.00 | 0.00 | 25,000.00 | CAC Refurbishment |
| 001.7201.572.6400 | Cap Outlay - Equip - PR | 0.00 | 50,000.00 | 29,697.00 | 34,000.00 | |
| **Subtotal Fund : 001** | **Subgroup : None** | **185,000.00** | **130,000.00** | **214,391.00** | **201,000.00** | |
| **Subtotal All Funds Pr** | **Subgroup : None** | **185,000.00** | **130,000.00** | **214,391.00** | **201,000.00** | |
| **All Funds Presented** | **Group Total [X-20] Capital Projects** | **185,000.00** | **130,000.00** | **214,391.00** | **201,000.00** | |
| **Group : [X-30]** | **Debt Service** | | | | | |
| **Subgroup : [X-30-01]** | **Principal** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.2101.521.7100 | Police Car- Principal | 32,000.00 | 32,000.00 | 29,260.00 | 25,000.00 | Lease Repayment |
| **Subtotal Fund : 001** | **Subgroup : [X-30-01] Principal** | **32,000.00** | **32,000.00** | **29,260.00** | **25,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [X-30-01] Principal** | **32,000.00** | **32,000.00** | **29,260.00** | **25,000.00** | |
| **Subgroup : [X-30-02]** | **Interest** | | | | | |
| **Fund : 001** | **General** | | | | | |
| 001.2101.521.7200 | Debt Service (Police Cars) - Interest | 0.00 | 0.00 | 0.00 | 7,000.00 | Lease Repayment |
| **Subtotal Fund : 001** | **Subgroup : [X-30-02] Interest** | **0.00** | **0.00** | **0.00** | **7,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [X-30-02] Interest** | **0.00** | **0.00** | **0.00** | **7,000.00** | |
| **All Funds Presented** | **Group Total [X-30] Debt Service** | **32,000.00** | **32,000.00** | **29,260.00** | **32,000.00** | |
| | **NET (INCOME) LOSS** | **0.00** | **436,638.00** | **(1,088,540.00)** | **90,000.00** | |
| | **Sum of Account Groups** | **0.00** | **0.00** | **(2,163,069.00)** | **0.00** | |

Client: ***202724 - City of Lake Helen, Florida***
Engagement: ***2023 ACS - City of Lake Helen, Florida***
Period Ending: ***9/30/2023***
Trial Balance: ***TB-01 - Fund TB***
Workpaper: ***Stormwater (110) Budget***
Fund Level: ***Fund***
Index: ***110***

**KEY:**
SBUDGET = 2024 Proposed Budget
OBUDGET2023 = 2023 Adopted Budget
1stPP-FINAL 2022 = 2022 Final Actual Amounts
1stPP-OBUDGET = 2022 Adopted Budget

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 |
|---|---|---|---|---|---|
| **Group : [RR-03]** | **Transfers** | | | | |
| **Subgroup : [RR-03-01** | **Transfers In** | | | | |
| **Fund : 110** | **Stormwater** | | | | |
| 110.0000.381.0001 | Transfer in from 001 | 0.00 | (266,349.00) | 0.00 | 0.00 |
| **Subtotal Fund : 110** | **Subgroup : [RR-03-01] Transfers In** | **0.00** | **(266,349.00)** | **0.00** | **0.00** |
| **Subtotal All Funds Pr** | **Subtotal [RR-03-01] Transfers In** | **0.00** | **(266,349.00)** | **0.00** | **0.00** |
| **All Funds Presented** | **Group Total [RR-03] Transfers** | **0.00** | **(266,349.00)** | **0.00** | **0.00** |
| **Group : [SS-01]** | **Fund Balance** | | | | |
| **Subgroup : [SS-01-01** | **Fund Balance** | | | | |
| **Fund : 110** | **Stormwater** | | | | |
| 110.0000.271.2820 | Fund Balance-ST | 0.00 | 0.00 | (148,173.00) | 0.00 |
| 110.0000.279.2799 | Appr-Reserve Fund Balance G++º+-ª SV | 0.00 | 0.00 | 0.00 | (56,869.00) |
| **Subtotal Fund : 110** | **Subgroup : [SS-01-01] Fund Balance** | **0.00** | **0.00** | **(148,173.00)** | **(56,869.00)** |
| **Subtotal All Funds Pr** | **Subtotal [SS-01-01] Fund Balance** | **0.00** | **0.00** | **(148,173.00)** | **(56,869.00)** |
| **All Funds Presented** | **Group Total [SS-01] Fund Balance** | **0.00** | **0.00** | **(148,173.00)** | **(56,869.00)** |
| **Group : [R-02]** | **Licenses & Permits** | | | | |
| **Subgroup : [329]** | **Other** | | | | |
| **Fund : 110** | **Stormwater** | | | | |
| 110.0000.329.0110 | Stormwater Permit | (2,000.00) | (2,000.00) | (1,970.00) | (2,000.00) |
| **Subtotal Fund : 110** | **Subgroup : [329] Other** | **(2,000.00)** | **(2,000.00)** | **(1,970.00)** | **(2,000.00)** |
| **Subtotal All Funds Pr** | **Subtotal [329] Other** | **(2,000.00)** | **(2,000.00)** | **(1,970.00)** | **(2,000.00)** |
| **All Funds Presented** | **Group Total [R-02] Licenses & Permit** | **(2,000.00)** | **(2,000.00)** | **(1,970.00)** | **(2,000.00)** |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **Group : [R-03]** | **Intergovernmental** | | | | | |
| **Subgroup : [GR]** | **Grants** | | | | | |
| **Fund : 110** | **Stormwater** | | | | | |
| 110.0000.331.3900 | Federal Grant - Other PE (ARPA) | 0.00 | 0.00 | (427,246.00) | (487,531.00) | FY22 Virginia |
| 110.0000.334.5390 | State Grant - Physical Environ | 0.00 | 0.00 | (369,083.00) | (170,600.00) | FY22 Virginia |
| **Subtotal Fund : 110** | **Subgroup : [GR] Grants** | **0.00** | **0.00** | **(796,329.00)** | **(658,131.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [GR] Grants** | **0.00** | **0.00** | **(796,329.00)** | **(658,131.00)** | |
| **All Funds Presented** | **Group Total [R-03] Intergovernmental** | **0.00** | **0.00** | **(796,329.00)** | **(658,131.00)** | |
| **Group : [R-04]** | **Charges for Services** | | | | | |
| **Subgroup : [R-04.1]** | **Charges for Services** | | | | | |
| **Fund : 110** | **Stormwater** | | | | | |
| 110.0000.329.0111 | Stormwater Management Revenue | (98,000.00) | (336,000.00) | (56,674.00) | (60,000.00) | Pending assessment rates |
| 110.0000.329.0111A | Stormwater Assessments - ARPA Subsi | 0.00 | 266,349.00 | 0.00 | 0.00 | |
| **Subtotal Fund : 110** | **Subgroup : [R-04.1] Charges for Servi** | **(98,000.00)** | **(69,651.00)** | **(56,674.00)** | **(60,000.00)** | |
| **Subtotal All Funds Pr** | **Subtotal [R-04.1] Charges for Service** | **(98,000.00)** | **(69,651.00)** | **(56,674.00)** | **(60,000.00)** | |
| **All Funds Presented** | **Group Total [R-04] Charges for Servic** | **(98,000.00)** | **(69,651.00)** | **(56,674.00)** | **(60,000.00)** | |
| **Group : [X-03]** | **Physical environment** | | | | | |
| **Subgroup : [538]** | **Stormwater** | | | | | |
| **Fund : 110** | **Stormwater** | | | | | |
| 110.3801.538.3100 | Professional Services - SW | 40,000.00 | 40,000.00 | 162,310.00 | 38,000.00 | |
| 110.3801.538.3200 | Accounting - SW | 0.00 | 0.00 | 2,065.00 | 0.00 | |
| 110.3801.538.3400 | Contracted Services - SW | 5,000.00 | 5,000.00 | 9,499.00 | 5,000.00 | |
| 110.3801.538.4620 | Equip Maintenance - SW | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | |
| **Subtotal Fund : 110** | **Subgroup : [538] Stormwater** | **50,000.00** | **50,000.00** | **173,874.00** | **48,000.00** | |
| **Subtotal All Funds Pr** | **Subtotal [538] Stormwater** | **50,000.00** | **50,000.00** | **173,874.00** | **48,000.00** | |
| **All Funds Presented** | **Group Total [X-03] Physical environm** | **50,000.00** | **50,000.00** | **173,874.00** | **48,000.00** | |
| **Group : [X-20]** | **Capital Projects** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 110** | **Stormwater** | | | | | |
| 110.3801.538.6300 | Capital Outlay - SW | 50,000.00 | 288,000.00 | 786,028.00 | 729,000.00 | FY22 $715K Virginia Ave |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 |
|---|---|---|---|---|---|
| Subtotal Fund : 110 | Subgroup : None | 50,000.00 | 288,000.00 | 786,028.00 | 729,000.00 |
| Subtotal All Funds Pr | Subgroup : None | 50,000.00 | 288,000.00 | 786,028.00 | 729,000.00 |
| All Funds Presented | Group Total [X-20] Capital Projects | 50,000.00 | 288,000.00 | 786,028.00 | 729,000.00 |
| | NET (INCOME) LOSS | 0.00 | 0.00 | 104,929.00 | 56,869.00 |
| | Sum of Account Groups | 0.00 | 0.00 | (43,244.00) | 0.00 |

| | |
|---|---|
| Client: | ***202724 - City of Lake Helen, Florida*** |
| Engagement: | ***2023 ACS - City of Lake Helen, Florida*** |
| Period Ending: | ***9/30/2023*** |
| Trial Balance: | ***TB-01 - Fund TB*** |
| Workpaper: | ***Impact Fees (140) Budget*** |
| Fund Level: | ***Fund*** |
| Index: | ***140*** |

**KEY:**
SBUDGET = 2024 Proposed Budget
OBUDGET2023 = 2023 Adopted Budget
1stPP-FINAL 2022 = 2022 Final Actual Amounts
1stPP-OBUDGET = 2022 Adopted Budget

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 |
|---|---|---|---|---|---|
| **Group : [R-02]** | **Licenses & Permits** | | | | |
| **Subgroup : [324]** | **Impact Fees** | | | | |
| **Fund : 140** | **Impact Fees** | | | | |
| 140.0000.324.1100 | Impact Fees Residential Public | (10,000.00) | (5,000.00) | (5,600.00) | (5,000.00) |
| 140.0000.324.3100 | Impact Fees Residential Road | (15,000.00) | (10,000.00) | (15,400.00) | (10,000.00) |
| 140.0000.324.6100 | Impact Fees Residential Culture | (10,000.00) | (5,000.00) | (5,600.00) | (5,000.00) |
| 140.0000.324.7100 | Impact Fees Residential Other | (15,000.00) | (5,000.00) | (20,300.00) | (5,000.00) |
| **Subtotal Fund : 140** | **Subgroup : [324] Impact Fees** | **(50,000.00)** | **(25,000.00)** | **(46,900.00)** | **(25,000.00)** |
| **Subtotal All Funds Pr** | **Subtotal [324] Impact Fees** | **(50,000.00)** | **(25,000.00)** | **(46,900.00)** | **(25,000.00)** |
| **All Funds Presented** | **Group Total [R-02] Licenses & Permit** | **(50,000.00)** | **(25,000.00)** | **(46,900.00)** | **(25,000.00)** |
| **Group : [X-20]** | **Capital Projects** | | | | |
| **Subgroup : None** | | | | | |
| **Fund : 140** | **Impact Fees** | | | | |
| 140.1901.519.6200 | Capital Expansion - Impact Fees | 50,000.00 | 25,000.00 | 0.00 | 25,000.00 |
| **Subtotal Fund : 140** | **Subgroup : None** | **50,000.00** | **25,000.00** | **0.00** | **25,000.00** |
| **Subtotal All Funds Pr** | **Subgroup : None** | **50,000.00** | **25,000.00** | **0.00** | **25,000.00** |
| **All Funds Presented** | **Group Total [X-20] Capital Projects** | **50,000.00** | **25,000.00** | **0.00** | **25,000.00** |
| | **NET (INCOME) LOSS** | **0.00** | **0.00** | **(46,900.00)** | **0.00** |
| | **Sum of Account Groups** | **0.00** | **0.00** | **(46,900.00)** | **0.00** |

| | |
|---|---|
| Client: | ***202724 - City of Lake Helen, Florida*** |
| Engagement: | ***2023 ACS - City of Lake Helen, Florida*** |
| Period Ending: | ***9/30/2023*** |
| Trial Balance: | ***TB-01 - Fund TB*** |
| Workpaper: | ***Utility Fund (410) Budget*** |
| Fund Level: | ***Fund*** |
| Index: | ***410*** |

**KEY:**
SBUDGET = 2024 Proposed Budget
OBUDGET2023 = 2023 Adopted Budget
1stPP-FINAL 2022 = 2022 Final Actual Amounts
1stPP-OBUDGET2022 = 2022 Adopted Budget

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **Group : [R-04]** | **Charges for Services** | | | | | |
| **Subgroup : [R-04.1]** | **Charges for Services** | | | | | |
| **Fund : 410** | **Utility** | | | | | |
| 410.0000.341.3000 | Water Sales | (750,000.00) | (750,000.00) | (608,813.00) | (730,000.00) | Held flat due to meter issues |
| 410.0000.341.3001 | Utility - Capital Improvement Fee | (125,000.00) | (125,000.00) | (124,300.00) | (120,000.00) | |
| 410.0000.341.3010 | Late Fees | (15,000.00) | (15,000.00) | (31,250.00) | (15,000.00) | |
| 410.0000.341.3020 | Bad Check Charge-UT | (200.00) | (200.00) | (85.00) | (200.00) | |
| 410.0000.341.3030 | Service Connection Charge | (800.00) | (800.00) | (483.00) | (800.00) | |
| 410.0000.341.3040 | Post Delinquent Payment Fee | (1,000.00) | (1,000.00) | 323.00 | (1,000.00) | |
| 410.0000.341.3050 | Com Water Meter Install-UT | (2,000.00) | (2,000.00) | 0.00 | (2,000.00) | |
| 410.0000.341.3060 | Water Meter Installation | (20,000.00) | (20,000.00) | (18,880.00) | (20,000.00) | |
| 410.0000.341.3099 | Water Online Payment Adj | 0.00 | 0.00 | (1,961.00) | 0.00 | |
| **Subtotal Fund : 410** | **Subgroup : [R-04.1] Charges for Serv** | **(914,000.00)** | **(914,000.00)** | **(785,449.00)** | **(889,000.00)** | |
| **Subtotal All Funds P** | **Subtotal [R-04.1] Charges for Service** | **(914,000.00)** | **(914,000.00)** | **(785,449.00)** | **(889,000.00)** | |
| **All Funds Presented** | **Group Total [R-04] Charges for Servi** | **(914,000.00)** | **(914,000.00)** | **(785,449.00)** | **(889,000.00)** | No provision for debt made yet |
| **Group : [X-11]** | **Personnel Services** | | | | | |
| **Subgroup : [REG]** | **Regular Expenses** | | | | | |
| **Fund : 410** | **Utility** | | | | | |
| 410.3301.533.1200 | Regular Salaries - UT | 205,000.00 | 200,000.00 | 211,329.00 | 225,000.00 | |
| 410.3301.533.1400 | Overtime - UT | 5,000.00 | 7,000.00 | 2,584.00 | 5,000.00 | |
| 410.3301.533.2100 | FICA Taxes - UT | 17,000.00 | 16,500.00 | 13,999.00 | 17,000.00 | |
| 410.3301.533.2200 | Retirement Contributions - UT | 35,000.00 | 32,000.00 | 25,018.00 | 30,000.00 | |
| 410.3301.533.2300 | Life & Health Insurance - UT | 45,000.00 | 45,000.00 | 45,688.00 | 51,000.00 | |
| 410.3301.533.2400 | Workers' Comp - UT | 2,000.00 | 2,000.00 | 1,803.00 | 2,000.00 | |
| **Subtotal Fund : 410** | **Subgroup : [REG] Regular Expenses** | **309,000.00** | **302,500.00** | **300,421.00** | **330,000.00** | |
| **Subtotal All Funds P** | **Subtotal [REG] Regular Expenses** | **309,000.00** | **302,500.00** | **300,421.00** | **330,000.00** | |
| **Subgroup : [ACT]** | **Actuarial & Noncash Adjustments** | | | | | |
| **Fund : 410** | **Utility** | | | | | |
| 410.3301.533.1600 | Annual Leave - UT | 0.00 | 0.00 | (10,337.00) | 0.00 | |
| 410.3301.533.2700 | Pension Expense | 0.00 | 0.00 | 10,880.00 | 0.00 | |
| **Subtotal Fund : 410** | **Subgroup : [ACT] Actuarial & Noncas** | **0.00** | **0.00** | **543.00** | **0.00** | Non-cash items |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **Subtotal All Funds P** | **Subtotal [ACT] Actuarial & Noncash** | **0.00** | **0.00** | **543.00** | **0.00** | |
| **All Funds Presented** | **Group Total [X-11] Personnel Service** | **309,000.00** | **302,500.00** | **300,964.00** | **330,000.00** | |
| **Group : [X-12]** | **Contractual Services** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 410** | **Utility** | | | | | |
| 410.3301.533.3100 | Professional Services- UT | 5,000.00 | 5,000.00 | 8,000.00 | 5,000.00 | |
| 410.3301.533.3200 | Accounting | 14,500.00 | 14,000.00 | 9,150.00 | 14,000.00 | |
| 410.3301.533.3210 | Accounting - Financial Management | 31,500.00 | 30,000.00 | 27,000.00 | 24,000.00 | ~5% projected CPI |
| 410.3301.533.3220 | Contracted Services - Tyler Software U | 0.00 | 5,000.00 | 11,550.00 | 10,000.00 | Gone in FY23 |
| 410.3301.533.3221 | Contracted Services - Aclarian Software | 10,000.00 | 6,000.00 | 0.00 | 0.00 | Full year in FY23 |
| 410.3301.533.3400 | Contracted Services- UT | 120,000.00 | 120,000.00 | 81,016.00 | 80,000.00 | |
| **Subtotal Fund : 410** | **Subgroup : None** | **181,000.00** | **180,000.00** | **136,716.00** | **133,000.00** | |
| **Subtotal All Funds P** | **Subgroup : None** | **181,000.00** | **180,000.00** | **136,716.00** | **133,000.00** | |
| **All Funds Presented** | **Group Total [X-12] Contractual Servi** | **181,000.00** | **180,000.00** | **136,716.00** | **133,000.00** | |
| **Group : [X-13]** | **Other Operating Expenses** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 410** | **Utility** | | | | | |
| 410.3301.533.4000 | Travel & Per Diem - UT | 0.00 | 500.00 | 0.00 | 500.00 | |
| 410.3301.533.4100 | Communications - UT | 10,000.00 | 10,000.00 | 9,580.00 | 10,000.00 | |
| 410.3301.533.4200 | Postage & Freight - UT | 2,000.00 | 2,000.00 | 1,400.00 | 2,000.00 | |
| 410.3301.533.4300 | Utilities - Power - UT | 25,000.00 | 25,000.00 | 21,695.00 | 25,000.00 | |
| 410.3301.533.4310 | Utilities - Water - UT | 5,000.00 | 5,000.00 | 2,124.00 | 5,000.00 | |
| 410.3301.533.4400 | Rents & Leases - UT | 5,000.00 | 5,000.00 | 2,110.00 | 5,000.00 | |
| 410.3301.533.4500 | Insurance | 65,000.00 | 40,000.00 | 41,652.00 | 30,000.00 | |
| 410.3301.533.4610 | Bldg Maintenance - UT | 10,000.00 | 10,000.00 | 187.00 | 10,000.00 | |
| 410.3301.533.4620 | Equip Maintenance- UT | 50,000.00 | 50,000.00 | 23,428.00 | 50,000.00 | |
| 410.3301.533.4700 | Printing - UT | 0.00 | 500.00 | 0.00 | 500.00 | |
| 410.3301.533.4900 | Other Current Charges - UT | 1,500.00 | 1,500.00 | 2,987.00 | 1,500.00 | |
| 410.3301.533.5100 | Office Supplies - UT | 5,000.00 | 5,000.00 | 1,525.00 | 5,000.00 | |
| 410.3301.533.5200 | Operating Supplies - UT | 80,000.00 | 80,000.00 | 45,684.00 | 100,000.00 | |
| 410.3301.533.5205 | Operating Supplies - Chemicals - UT | 25,000.00 | 25,000.00 | 21,477.00 | 25,000.00 | |
| 410.3301.533.5210 | Operating Supplies - Fuel - UT | 10,000.00 | 10,000.00 | 17,725.00 | 8,000.00 | |
| 410.3301.533.5211 | Operating Supplies (Software) - UT | 2,000.00 | 2,500.00 | 407.00 | 2,500.00 | |
| 410.3301.533.5400 | Dues & Subscriptions - UT | 7,000.00 | 7,000.00 | 4,946.00 | 10,000.00 | |
| **Subtotal Fund : 410** | **Subgroup : None** | **302,500.00** | **279,000.00** | **196,927.00** | **290,000.00** | |
| **Subtotal All Funds P** | **Subgroup : None** | **302,500.00** | **279,000.00** | **196,927.00** | **290,000.00** | |

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 | |
|---|---|---|---|---|---|---|
| **All Funds Presented** | **Group Total [X-13] Other Operating E** | **302,500.00** | **279,000.00** | **196,927.00** | **290,000.00** | |
| **Group : [X-17]** | **Depreciation** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 410** | **Utility** | | | | | |
| 410.3301.533.5960 | Depreciation | 0.00 | 0.00 | 103,885.00 | 0.00 | Budget for cap outlay only |
| **Subtotal Fund : 410** | **Subgroup : None** | **0.00** | **0.00** | **103,885.00** | **0.00** | |
| **Subtotal All Funds P** | **Subgroup : None** | **0.00** | **0.00** | **103,885.00** | **0.00** | |
| **All Funds Presented** | **Group Total [X-17] Depreciation** | **0.00** | **0.00** | **103,885.00** | **0.00** | |
| **Group : [X-18]** | **Interest Expense** | | | | | |
| **Subgroup : [X-18-01]** | **Gross Interest** | | | | | |
| **Fund : 410** | **Utility** | | | | | |
| 410.3301.533.7200 | Interest Expense (601) | 17,500.00 | 17,500.00 | 4,273.00 | 136,000.00 | |
| **Subtotal Fund : 410** | **Subgroup : [X-18-01] Gross Interest** | **17,500.00** | **17,500.00** | **4,273.00** | **136,000.00** | |
| **Subtotal All Funds P** | **Subtotal [X-18-01] Gross Interest** | **17,500.00** | **17,500.00** | **4,273.00** | **136,000.00** | |
| **All Funds Presented** | **Group Total [X-18] Interest Expense** | **17,500.00** | **17,500.00** | **4,273.00** | **136,000.00** | |
| **Group : [X-20]** | **Capital Projects** | | | | | |
| **Subgroup : None** | | | | | | |
| **Fund : 410** | **Utility** | | | | | |
| 410.3301.533.6300 | Machinery & Equipment - UT | 0.00 | 0.00 | 15,300.00 | 0.00 | |
| 410.3301.533.6400 | Cap Outlay - Equipment - UT | 104,000.00 | 135,000.00 | 0.00 | 0.00 | |
| 410.3301.533.6999 | Capital Outlay Offset | 0.00 | 0.00 | (15,300.00) | 0.00 | |
| **Subtotal Fund : 410** | **Subgroup : None** | **104,000.00** | **135,000.00** | **0.00** | **0.00** | |
| **Subtotal All Funds P** | **Subgroup : None** | **104,000.00** | **135,000.00** | **0.00** | **0.00** | |
| **All Funds Presented** | **Group Total [X-20] Capital Projects** | **104,000.00** | **135,000.00** | **0.00** | **0.00** | |
| | **NET (INCOME) LOSS** | **0.00** | **0.00** | **(42,684.00)** | **0.00** | |
| | **Sum of Account Groups** | **0.00** | **0.00** | **(42,684.00)** | **0.00** | |

Client: ***202724 - City of Lake Helen, Florida***
Engagement: ***2023 ACS - City of Lake Helen, Florida***
Period Ending: ***9/30/2023***
Trial Balance: ***TB-01 - Fund TB***
Workpaper: ***Water Impact Fees (411) Budget***
Fund Level: ***Fund***
Index: ***411***

**KEY:**
SBUDGET = 2024 Proposed Budget
OBUDGET2023 = 2023 Adopted Budget
1stPP-FINAL 2022 = 2022 Final Actual Amounts
1stPP-OBUDGET 2022 = 2022 Adopted Budget

| Account | Description | SBUDGET 9/30/2023 | OBUDGET 9/30/2023 | 1st PP-FINAL 9/30/2022 | 1st PP-OBUDGET 9/30/2022 |
|---|---|---|---|---|---|
| **Group : [R-06]** | **Impact Fees** | | | | |
| **Subgroup : [R-06-10]** | **Water** | | | | |
| **Fund : 411** | **Water Impact** | | | | |
| 411.0000.326.2100 | Impact Fees Residential Physical | (30,000.00) | (20,000.00) | (27,000.00) | (20,000.00) |
| **Subtotal Fund : 411** | **Subgroup : [R-06-10] Water** | **(30,000.00)** | **(20,000.00)** | **(27,000.00)** | **(20,000.00)** |
| **Subtotal All Funds Pr** | **Subtotal [R-06-10] Water** | **(30,000.00)** | **(20,000.00)** | **(27,000.00)** | **(20,000.00)** |
| **All Funds Presented** | **Group Total [R-06] Impact Fees** | **(30,000.00)** | **(20,000.00)** | **(27,000.00)** | **(20,000.00)** |
| **Group : [X-20]** | **Capital Projects** | | | | |
| **Subgroup : None** | | | | | |
| **Fund : 411** | **Water Impact** | | | | |
| 411.3301.533.6200 | Cap Outlay - Infrastructure - UT | 30,000.00 | 20,000.00 | 0.00 | 20,000.00 |
| **Subtotal Fund : 411** | **Subgroup : None** | **30,000.00** | **20,000.00** | **0.00** | **20,000.00** |
| **Subtotal All Funds Pr** | **Subgroup : None** | **30,000.00** | **20,000.00** | **0.00** | **20,000.00** |
| **All Funds Presented** | **Group Total [X-20] Capital Projects** | **30,000.00** | **20,000.00** | **0.00** | **20,000.00** |
| | **NET (INCOME) LOSS** | **0.00** | **0.00** | **(27,000.00)** | **0.00** |
| | **Sum of Account Groups** | **0.00** | **0.00** | **(27,000.00)** | **0.00** |