

BUDGET SUMMARY
City of Lake Helen, Florida Fiscal Year 2024-2025
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF LAKE HELEN ARE 35.2%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund

7.2500

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Taxes:	Millage per \$1000			
Ad Valorem Taxes	7.2500	\$ 1,380,000	\$ -	\$ -
Other Taxes	766,000	-	-	766,000
Licenses, Permits, and Fees	1,061,000	52,000	30,000	1,143,000
Intergovernmental	161,000	-	952,000	1,113,000
Charges for Services	527,000	118,000	978,000	1,623,000
Fines and Forfeitures	17,000	-	-	17,000
Miscellaneous	151,000	-	-	151,000
TOTAL SOURCES	4,063,000	170,000	1,960,000	6,193,000
Transfers	-	-	200,000	200,000
Fund Balances/Reserves/Net Assets	200,000	-	-	200,000
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 4,263,000	\$ 170,000	\$ 2,160,000	\$ 6,593,000
EXPENDITURES				
General Government	\$ 972,000	\$ -	\$ -	\$ 972,000
Public Safety - Police	892,000	-	-	892,000
Public Safety - Fire	626,000	-	-	626,000
Physical Environment	565,000	70,000	1,110,500	1,745,500
Transportation	570,000	-	-	570,000
Cultural/Recreation	262,000	-	-	262,000
Capital Projects	119,000	100,000	1,032,000	1,251,000
Debt Service	57,000	-	17,500	74,500
TOTAL EXPENDITURES	4,063,000	170,000	2,160,000	6,393,000
Transfers	200,000	-	-	200,000
Fund Balances/Reserves/Net Assets	-	-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 4,263,000	\$ 170,000	\$ 2,160,000	\$ 6,593,000

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
2025 Budget Summary
All Funds

	001	110	140	410	411	
	General Fund	Stormwater	Impact Fees	Utility	Utility Impact Fees	Total
Revenues						
Taxes - Ad Valorem	\$ 1,380,000	\$ -	\$ -	\$ -	\$ -	\$ 1,380,000
Taxes - Other	766,000	-	-	-	-	766,000
Licenses, Permits, and Fees	1,061,000	2,000	50,000	-	30,000	1,143,000
Intergovernmental	161,000	-	-	952,000	-	1,113,000
Charges for Services	527,000	118,000	-	978,000	-	1,623,000
Fines and Forfeitures	17,000	-	-	-	-	17,000
Miscellaneous	151,000	-	-	-	-	151,000
Total Revenues	4,063,000	120,000	50,000	1,930,000	30,000	6,193,000
Transfers	-	-	-	200,000	-	200,000
Use of Reserves	200,000	-	-	-	-	200,000
Total Revenues & Sources	\$ 4,263,000	\$ 120,000	\$ 50,000	\$ 2,130,000	\$ 30,000	\$ 6,593,000
Expenditures						
General Government	\$ 972,000	\$ -	\$ -	\$ -	\$ -	\$ 972,000
Public Safety - Police	892,000	-	-	-	-	892,000
Public Safety - Fire	626,000	-	-	-	-	626,000
Physical Environment	565,000	70,000	-	1,110,500	-	1,745,500
Transportation	570,000	-	-	-	-	570,000
Cultural/Recreation	262,000	-	-	-	-	262,000
Capital Projects	119,000	50,000	50,000	1,002,000	30,000	1,251,000
Debt Service	57,000	-	-	17,500	-	74,500
Total Expenditures	4,063,000	120,000	50,000	2,130,000	30,000	6,393,000
Transfers	200,000	-	-	-	-	200,000
Contribution to Reserves	-	-	-	-	-	-
Total Expenditures & Uses	\$ 4,263,000	\$ 120,000	\$ 50,000	\$ 2,130,000	\$ 30,000	\$ 6,593,000

City of Lake Helen, Florida
 2025 Budget Summary
 Total Budget - Comparative

City-Wide Budget	2025 Proposed Budget	2024 Adopted Budget	2023 Actual	2023 Adopted Budget	2022 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,380,000	\$ 1,085,000	\$ 1,005,391	\$ 1,009,000	\$ 864,484
Taxes - Other	766,000	737,000	721,792	621,500	672,632
Licenses, Permits, and Fees	1,143,000	1,045,000	888,837	895,500	949,784
Intergovernmental	1,113,000	206,000	169,115	193,500	1,936,720
Charges for Services	1,623,000	1,522,000	1,137,315	1,299,362	1,127,531
Fines and Forfeitures	17,000	17,000	16,253	9,000	22,109
Miscellaneous	151,000	118,000	169,751	78,500	84,786
Total Revenues	6,193,000	4,730,000	4,108,454	4,106,362	5,658,046
Transfers	200,000	-	-	266,349	-
Use of Reserves	200,000	-	-	781,638	-
Total Revenues & Sources	\$ 6,593,000	\$ 4,730,000	\$ 4,108,454	\$ 5,154,349	\$ 5,658,046
Expenditures					
General Government	\$ 972,000	\$ 998,000	\$ 1,187,829	\$ 1,039,000	\$ 937,458
Public Safety - Police	892,000	730,000	578,546	634,000	581,006
Public Safety - Fire	626,000	525,000	453,150	454,000	440,020
Physical Environment	1,745,500	1,392,500	1,034,756	1,317,500	1,118,662
Transportation	570,000	381,000	245,628	299,000	339,402
Cultural/Recreation	262,000	235,000	141,305	247,000	163,066
Capital Projects	1,251,000	419,000	347,380	848,000	1,100,928
Debt Service	74,500	49,500	17,388	49,500	134,061
Total Expenditures	6,393,000	4,730,000	4,005,982	4,888,000	4,814,603
Transfers	200,000	-	-	266,349	-
Contribution to Reserves	-	-	102,472	-	843,443
Total Expenditures & Uses	\$ 6,593,000	\$ 4,730,000	\$ 4,108,454	\$ 5,154,349	\$ 5,658,046

City of Lake Helen, Florida
2025 Budget Summary
001 - General Fund

001 - GENERAL FUND	2025 Proposed Budget	2024 Adopted Budget	2023 Actual	2023 Adopted Budget	2022 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,380,000	\$ 1,085,000	\$ 1,005,391	\$ 1,009,000	\$ 864,484
Taxes - Other	766,000	737,000	721,792	621,500	672,632
Licenses, Permits, and Fees	1,061,000	963,000	875,337	848,500	873,914
Intergovernmental	161,000	206,000	169,115	193,500	1,140,391
Charges for Services	527,000	510,000	305,538	315,711	285,408
Fines and Forfeitures	17,000	17,000	16,253	9,000	22,109
Miscellaneous	151,000	118,000	169,751	78,500	84,786
Total Revenues	4,063,000	3,636,000	3,263,177	3,075,711	3,943,724
Transfers	-	-	-	-	-
Use of Reserves	200,000	-	168,740	781,638	-
Total Revenues & Sources	\$ 4,263,000	\$ 3,636,000	\$ 3,431,917	\$ 3,857,349	\$ 3,943,724
Expenditures					
General Government	\$ 972,000	\$ 998,000	\$ 1,187,829	\$ 1,039,000	\$ 937,458
Public Safety - Police	892,000	730,000	578,546	634,000	581,006
Public Safety - Fire	626,000	525,000	453,150	454,000	440,020
Physical Environment	565,000	550,000	463,093	506,000	310,181
Transportation	570,000	381,000	245,628	299,000	339,402
Cultural/Recreation	262,000	235,000	141,305	247,000	163,066
Capital Projects	119,000	185,000	330,446	380,000	214,391
Debt Service	57,000	32,000	31,920	32,000	29,260
Total Expenditures	4,063,000	3,636,000	3,431,917	3,591,000	3,014,784
Transfers	200,000	-	-	266,349	-
Contribution to Reserves	-	-	-	-	928,940
Total Expenditures & Uses	\$ 4,263,000	\$ 3,636,000	\$ 3,431,917	\$ 3,857,349	\$ 3,943,724

City of Lake Helen, Florida
 2025 Budget Summary
 110 - Stormwater

110 - STORMWATER	2025 Proposed Budget	2024 Adopted Budget	2023 Actual	2023 Adopted Budget	2022 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	2,000	2,000	-	2,000	1,970
Intergovernmental	-	-	-	-	796,329
Charges for Services	118,000	98,000	64,919	69,651	56,674
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	120,000	100,000	64,919	71,651	854,973
Transfers	-	-	-	266,349	-
Use of Reserves	-	-	-	-	104,929
Total Revenues & Sources	\$ 120,000	\$ 100,000	\$ 64,919	\$ 338,000	\$ 959,902
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Physical Environment	70,000	50,000	27,027	50,000	173,874
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	50,000	50,000	-	288,000	786,028
Debt Service	-	-	-	-	-
Total Expenditures	120,000	100,000	27,027	338,000	959,902
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	37,892	-	-
Total Expenditures & Uses	\$ 120,000	\$ 100,000	\$ 64,919	\$ 338,000	\$ 959,902

City of Lake Helen, Florida
 2025 Budget Summary
 140 - Impact Fees

140 - IMPACT FEES	2025 Proposed Budget	2024 Adopted Budget	2023 Actual	2023 Adopted Budget	2022 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	50,000	50,000	7,500	25,000	46,900
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	50,000	50,000	7,500	25,000	46,900
Transfers	-	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 50,000	\$ 50,000	\$ 7,500	\$ 25,000	\$ 46,900
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	50,000	50,000	-	25,000	-
Debt Service	-	-	-	-	-
Total Expenditures	50,000	50,000	-	25,000	-
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	7,500	-	46,900
Total Expenditures & Uses	\$ 50,000	\$ 50,000	\$ 7,500	\$ 25,000	\$ 46,900

City of Lake Helen, Florida
2025 Budget Summary
410 - Water Utility

410 - WATER UTILITY	2025 Proposed Budget	2024 Adopted Budget	2023 Actual	2023 Adopted Budget	2022 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	952,000	-	-	-	-
Charges for Services	978,000	914,000	766,858	914,000	785,449
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	1,930,000	914,000	766,858	914,000	785,449
Transfers	200,000	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 2,130,000	\$ 914,000	\$ 766,858	\$ 914,000	\$ 785,449
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Physical Environment	1,110,500	792,500	556,110	761,500	634,064
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	1,002,000	104,000	16,934	135,000	100,509
Debt Service	17,500	17,500	17,500	17,500	17,500
Total Expenditures	2,130,000	914,000	590,544	914,000	752,073
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	176,314	-	33,376
Total Expenditures & Uses	\$ 2,130,000	\$ 914,000	\$ 766,858	\$ 914,000	\$ 785,449

City of Lake Helen, Florida
 2025 Budget Summary
 411 - Water Impact Fees

411 - WATER IMPACT FEES	2025 Proposed Budget	2024 Adopted Budget	2023 Actual	2023 Adopted Budget	2022 Actual
Revenues					
Taxes - Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	30,000	30,000	6,000	20,000	27,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	30,000	30,000	6,000	20,000	27,000
Transfers	-	-	-	-	-
Use of Reserves	-	-	-	-	-
Total Revenues & Sources	\$ 30,000	\$ 30,000	\$ 6,000	\$ 20,000	\$ 27,000
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety - Police	-	-	-	-	-
Public Safety - Fire	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Cultural/Recreation	-	-	-	-	-
Capital Projects	30,000	30,000	-	20,000	-
Debt Service	-	-	-	-	-
Total Expenditures	30,000	30,000	-	20,000	-
Transfers	-	-	-	-	-
Contribution to Reserves	-	-	6,000	-	27,000
Total Expenditures & Uses	\$ 30,000	\$ 30,000	\$ 6,000	\$ 20,000	\$ 27,000

City of Lake Helen, Florida
2025 Budget Summary
Hurricane & Capital Reserve Projections

	Hurricane Reserve	Capital Reserve	
2023 Audited Reserve Balance	\$ 230,000	\$ -	Per 2023 Audited Financial Statements
2024 Budgeted Reserve	70,000	-	Per 2024 Adopted Budget
2024 Expenditures to Date	-	-	
2024 Expected Ending Reserve	300,000	-	
2025 Budgeted Reserve	-	-	Cut from FY25 budget
2025 Max. Ending Reserve	300,000	-	
Target Reserve Level	300,000	-	<i>Reflected at ~10% of budget</i>
Capital Reserve Allocation	-	-	
Potential Ending Reserve Levels	300,000	-	

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."

2025 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	<u>975,645</u> <i>Per 9/30/2022 Audit</i>
FY23 Usage	
Solid Waste Assessment Revenue Subsidy	(170,289)
Ending Balance - 9/30/2023	<u>805,356</u>
FY24 Usage	
Identified in FY24 Budget	- <i>Projected</i>
FY25 Usage	
Identified in FY25 Budget	(200,000) <i>FY25 Water Utility Capital</i>
Available for Future Projects	<u><u>605,356</u></u>

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, Florida
 Compensation Budget
 For the fiscal year ending September 30, 2025

COLA:	3.0%	General (excluding department heads with flat adjustments)
	4.0%	Police Officers (projected; official determination via negotiations)
	0.0%	City Commission
		Contractual &

Retirement:	FRS SM	35.00%
	FRS Gen	14.00%
	Police	41.42%
		7.65%

	Position	Type	FY24 Hourly	FY24 Annual	COLA	Other Adjustments	FY25 Annual	FY25 Hourly	% Time	Wages	Car Allow.	FICA and Medicare	Retirement Class	Health and Other	Totals	
City Hall	Deputy City Clerk	Exempt	36.06	75,000	2,250		77,250	37.14	100%	77,250	-	5,910	FRS Gen	10,815	13,000	106,975
	Admin Assistant - Permits	Hourly	20.35	42,328	1,270	4,285	47,883	23.02	100%	47,883	-	3,663	FRS Gen	6,704	13,000	71,249
	Admin Assistant - AP	Hourly	19.79	41,163	1,235	4,285	46,683	22.44	100%	46,683	-	3,571	FRS Gen	6,536	13,000	69,790
PW, UT, Parks	City Administrator	Exempt	55.29	125,000		7,500	132,500	63.70	100%	132,500	6,000	10,595	FRS SM	46,375	13,333	208,803
	General Maint. Worker	Hourly	20.00	41,600	1,248		42,848	20.60	100%	42,848	-	3,278	FRS Gen	5,999	13,000	65,125
	General Maint. Worker	Hourly	21.00	43,680	1,310		44,990	21.63	100%	44,990	-	3,442	FRS Gen	6,299	13,000	67,731
	Public Works Director	Exempt	45.43	94,500	2,835		97,335	46.80	100%	97,335	-	7,446	FRS Gen	13,627	13,000	131,408
	Public Works Supervisor	Hourly	25.00	52,000	1,560		53,560	25.75	100%	53,560	-	4,097	FRS Gen	7,498	13,000	78,156
	General Maint. Worker	Hourly	n/a	n/a	n/a		41,600	20.00	100%	41,600	-	3,182	FRS Gen	5,824	13,000	63,606
	General Maint. Worker	Hourly	n/a	n/a	n/a		41,600	20.00	100%	41,600	-	3,182	FRS Gen	5,824	13,000	63,606
	Special Events Coordinator	Hourly	n/a	n/a	n/a		12,000	TBD	TBD	12,000	-	918	FRS Gen	-	-	12,918
	Police Department	Police Admin	Hourly	20.76	43,181	1,295		44,476	21.38	100%	44,476	-	3,402	FRS Gen	6,227	13,000
Police Officer		Hourly	25.57	55,845	2,234		58,079	26.59	100%	58,079	-	4,443	Police	24,056	13,000	99,578
Police Chief		Exempt	43.01	89,463	3,579		93,042	44.73	100%	93,042	-	7,118	Police	38,538	13,000	151,697
Police Officer		Hourly	24.39	53,268	2,131		55,398	25.37	100%	55,398	-	4,238	Police	22,946	13,000	95,582
Police Officer		Hourly	23.20	50,669	2,027		52,696	24.13	100%	52,696	-	4,031	Police	21,826	13,000	91,553
Police Officer		Hourly	23.79	51,957	2,078		54,036	24.74	100%	54,036	-	4,134	Police	22,382	13,000	93,551
Police Officer		Hourly	21.63	47,240	1,890		49,130	22.50	100%	49,130	-	3,758	Police	20,349	13,000	86,237
Police Officer		Hourly	20.60	44,990	1,800		46,790	21.42	100%	46,790	-	3,579	Police	19,380	13,000	82,750
City Commis:	Commissioner	n/a	-	7,295	-		7,295	-	100%	7,295	-	558	FRS Gen	1,021	-	8,874
	Commissioner	n/a	-	7,295	-		7,295	-	100%	7,295	-	558	FRS Gen	1,021	-	8,874
	Commissioner	n/a	-	7,295	-		7,295	-	100%	7,295	-	558	FRS Gen	1,021	-	8,874
	Vice Mayor	n/a	-	8,075	-		8,075	-	100%	8,075	-	618	FRS Gen	1,131	-	9,824
	Mayor	n/a	-	10,409	-		10,409	-	100%	10,409	-	796	FRS Gen	1,457	-	12,663
			<u>28,741</u>			<u>1,132,263</u>			<u>1,132,263</u>			<u>6,000</u>	<u>87,077</u>	<u>296,856</u>	<u>234,333</u>	<u>1,756,529</u>

Notes:

- 1) Base compensation budget is prepared based on full burden of authorized positions, excluding overtime (budgeted as separate line item by department).
- 2) FY25 budget includes Vacancy Allowance of (\$90,000) in Other General Government to account for vacancies and other projected savings.

Projected unused vacancy allowance for FY25 is as follows:

90,000	Gross Vacancy Allowance per budget
(1,239)	Estimated Savings: Current Mayor and Commissioner already drawing on FRS (50% City contributions)
(10,400)	PW Director - Current EE savings from \$100/pay period stipend
<u>78,361</u>	Net Vacancy Allowance
4.5%	% of Total Compensation Budget

FY2024 Budget	1,508,780
FY2023 Budget	1,362,490
FY2022 Budget	1,293,595
FY2021 Budget	1,081,030

2025 Proposed Budget - General Fund (001)

Client: **202724 - City of Lake Helen, Florida**
 Engagement: **2024 CFO - City of Lake Helen, Florida**
 Period Ending: **9/30/2024**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **001 General Fund Budget**
 Fund Level: **Fund Subtype**
 Index: **GOV|GEN**

KEY:
 SBUDGET = 2025 Proposed Budget
 OBUDGET2024 = 2024 Adopted Budget
 1stPP-FINAL 2023 = 2023 Final Actual Amounts
 1stPP-OBUDGET2023 = 2023 Adopted Budget

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
Group : [RR-03] Transfers						
Subgroup : [RR-03-02] Transfers Out						
Fund : 001 General						
001.2500.591000	Transfer out to 110	0.00	0.00	0.00	266,349.00	One-time FY23 item; N/A
001.2500.591410	Transfer Out to 410	200,000.00	0.00	0.00	0.00	ARPA Funds for FY25 Water Utility Capital
Subtotal Fund : 001	Subgroup : [RR-03-02] Transfers Out	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>266,349.00</u>	
Subtotal All Funds Pr		<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>266,349.00</u>	
Subtotal [RR-03-02] Transfers Out						
All Funds Presented Group Total [RR-03] Transfers		<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>266,349.00</u>	
Group : [SS-01] Fund Balance						
Subgroup : [SS-01-01] Fund Balance						
Fund : 001 General						
001.0000.284000	FUND BALANCE-GF	(200,000.00)	0.00	(2,163,069.00)	(436,638.00)	FY25 budgeted use of ARPA reserves for 410 capital
Subtotal Fund : 001	Subgroup : [SS-01-01] Fund Balance	<u>(200,000.00)</u>	<u>0.00</u>	<u>(2,163,069.00)</u>	<u>(436,638.00)</u>	
Subtotal All Funds Pr		<u>(200,000.00)</u>	<u>0.00</u>	<u>(2,163,069.00)</u>	<u>(436,638.00)</u>	
Subtotal [SS-01-01] Fund Balance		<u>(200,000.00)</u>	<u>0.00</u>	<u>(2,163,069.00)</u>	<u>(436,638.00)</u>	
All Funds Presented Group Total [SS-01] Fund Balance		<u>(200,000.00)</u>	<u>0.00</u>	<u>(2,163,069.00)</u>	<u>(436,638.00)</u>	
Group : [R-01] Taxes						
Subgroup : [311] Property taxes						
Fund : 001 General						
001.2500.311000	Ad Valorem Taxes	(1,379,000.00)	(1,084,000.00)	(1,005,391.00)	(1,008,000.00)	7.25 millage; est. 14.3% taxable value increase
001.2500.311001	Delinquent Ad Valorem Taxes	(1,000.00)	(1,000.00)	0.00	(1,000.00)	
Subtotal Fund : 001	Subgroup : [311] Property taxes	<u>(1,380,000.00)</u>	<u>(1,085,000.00)</u>	<u>(1,005,391.00)</u>	<u>(1,009,000.00)</u>	Rollback of approx 5.93 = \$108K less revenue
Subtotal All Funds Pr		<u>(1,380,000.00)</u>	<u>(1,085,000.00)</u>	<u>(1,005,391.00)</u>	<u>(1,009,000.00)</u>	
Subtotal [311] Property taxes		<u>(1,380,000.00)</u>	<u>(1,085,000.00)</u>	<u>(1,005,391.00)</u>	<u>(1,009,000.00)</u>	
Subgroup : [312] Sales and use taxes						
Fund : 001 General						
001.2500.312410	First Local Option Fuel Tax	(69,000.00)	(61,000.00)	(62,573.00)	(49,500.00)	+10% on final FY23; pending official state estimate
001.2500.312420	Second Local Option Tax	(49,000.00)	(36,000.00)	(45,037.00)	(34,000.00)	+10% on final FY23; pending official state estimate
001.2500.335180	Sales Tax Revenue	(204,000.00)	(204,000.00)	(203,639.00)	(180,000.00)	Per state estimate, 7/15/24
Subtotal Fund : 001	Subgroup : [312] Sales and use taxes	<u>(322,000.00)</u>	<u>(301,000.00)</u>	<u>(311,249.00)</u>	<u>(263,500.00)</u>	
Subtotal All Funds Pr		<u>(322,000.00)</u>	<u>(301,000.00)</u>	<u>(311,249.00)</u>	<u>(263,500.00)</u>	
Subtotal [312] Sales and use taxes		<u>(322,000.00)</u>	<u>(301,000.00)</u>	<u>(311,249.00)</u>	<u>(263,500.00)</u>	
Subgroup : [313] Insurance premium taxes						
Fund : 001 General						
001.2500.312520	Casualty Insurance Premium Tax	(45,000.00)	(40,000.00)	(35,660.00)	(30,000.00)	Offset/passthrough of state funding to PD Pension
Subtotal Fund : 001	Subgroup : [313] Insurance premium taxes	<u>(45,000.00)</u>	<u>(40,000.00)</u>	<u>(35,660.00)</u>	<u>(30,000.00)</u>	
Subtotal All Funds Pr		<u>(45,000.00)</u>	<u>(40,000.00)</u>	<u>(35,660.00)</u>	<u>(30,000.00)</u>	
Subtotal [313] Insurance premium taxes		<u>(45,000.00)</u>	<u>(40,000.00)</u>	<u>(35,660.00)</u>	<u>(30,000.00)</u>	
Subgroup : [314] Utility taxes						
Fund : 001 General						

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023
001.2500.314100	Utility Tax Duke Energy	(290,000.00)	(285,000.00)	(272,448.00)	(237,500.00) Based on running 12 months
001.2500.314800	Utility Service Tax Propane	(10,000.00)	(9,000.00)	(9,284.00)	(8,500.00) ~5% Increase from FY23 actual
001.2500.315200	Communications Service Tax	(93,000.00)	(93,000.00)	(87,731.00)	(82,000.00) Per state estimate 7/15/24
Subtotal Fund : 001	Subgroup : [314] Utility taxes	(393,000.00)	(387,000.00)	(369,463.00)	(328,000.00)
Subtotal All Funds Prc Subtotal [314] Utility taxes		(393,000.00)	(387,000.00)	(369,463.00)	(328,000.00)
Subgroup : [316]	Local business tax				
Fund : 001	General				
001.2500.316000	Local Business Tax	(6,000.00)	(9,000.00)	(5,420.00)	0.00
Subtotal Fund : 001	Subgroup : [316] Local business tax	(6,000.00)	(9,000.00)	(5,420.00)	0.00
Subtotal All Funds Prc Subtotal [316] Local business tax		(6,000.00)	(9,000.00)	(5,420.00)	0.00
All Funds Presented	Group Total [R-01] Taxes	(2,146,000.00)	(1,822,000.00)	(1,727,183.00)	(1,630,500.00)
Group : [R-02]	Licenses & Permits				
Subgroup : [322]	Building				
Fund : 001	General				
001.2500.322000	Bldg Permit Application	(25,000.00)	(25,000.00)	(17,073.00)	(20,000.00)
001.2500.322001	Bldg Permit Valuation	(60,000.00)	(60,000.00)	(58,098.00)	(65,000.00)
Subtotal Fund : 001	Subgroup : [322] Building	(85,000.00)	(85,000.00)	(75,171.00)	(85,000.00)
Subtotal All Funds Prc Subtotal [322] Building		(85,000.00)	(85,000.00)	(75,171.00)	(85,000.00)
Subgroup : [323]	Franchise fees				
Fund : 001	General				
001.2500.323100	Franchise Fee Duke Energy	(220,000.00)	(210,000.00)	(206,771.00)	(184,000.00) Based on running 12 months
001.2500.323700	Franchise Fee Solid Waste	(60,000.00)	(51,000.00)	(59,717.00)	(40,000.00)
Subtotal Fund : 001	Subgroup : [323] Franchise fees	(280,000.00)	(261,000.00)	(266,488.00)	(224,000.00)
Subtotal All Funds Prc Subtotal [323] Franchise fees		(280,000.00)	(261,000.00)	(266,488.00)	(224,000.00)
Subgroup : [325]	Fire assessment				
Fund : 001	General				
001.2500.325200	Fire Assessment Revenue	(629,000.00)	(525,000.00)	(478,849.00)	(450,000.00) Assumes 19.32% increase to match expense
Subtotal Fund : 001	Subgroup : [325] Fire assessment	(629,000.00)	(525,000.00)	(478,849.00)	(450,000.00)
Subtotal All Funds Prc Subtotal [325] Fire assessment		(629,000.00)	(525,000.00)	(478,849.00)	(450,000.00)
Subgroup : [329]	Other				
Fund : 001	General				
001.2500.322002	Reinspection Fee	(1,500.00)	(1,500.00)	(17,327.00)	(1,500.00)
001.2500.322003	Bldg Surcharge	(2,000.00)	(2,000.00)	(2,085.00)	(1,000.00)
001.2500.322004	Plan Review	(40,000.00)	(55,000.00)	(23,470.00)	(55,000.00)
001.2500.322005	Development Review	(20,000.00)	(30,000.00)	(10,071.00)	(28,000.00)
001.2500.322901	Alarm Permits	(200.00)	(200.00)	(520.00)	(120.00)
001.2500.322902	Sign Permits	(1,000.00)	(1,000.00)	(351.00)	(1,000.00)
001.2500.322903	Yard Sale Permits	0.00	0.00	(75.00)	(30.00)
001.2500.322904	Tree Permits	(2,000.00)	(2,000.00)	(469.00)	(2,000.00)
001.2500.322905	Golf Cart Registration	0.00	0.00	(25.00)	(250.00)
001.2500.341301	Candidate Filing Fee	(300.00)	(300.00)	(436.00)	(300.00)
Subtotal Fund : 001	Subgroup : [329] Other	(67,000.00)	(92,000.00)	(54,829.00)	(89,200.00)
Subtotal All Funds Prc Subtotal [329] Other		(67,000.00)	(92,000.00)	(54,829.00)	(89,200.00)

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023
All Funds Presented	Group Total [R-02] Licenses & Permits	<u>(1,061,000.00)</u>	<u>(963,000.00)</u>	<u>(875,337.00)</u>	<u>(848,200.00)</u>
Group : [R-03]	Intergovernmental				
Subgroup : [UR]	Unrestricted				
Fund : 001	General				
001.2500.335125	State Revenue Sharing	(150,000.00)	(142,000.00)	(157,798.00)	(133,000.00) Per state estimate 7/15/24
001.2500.335130	County Business Tax	(3,000.00)	(5,500.00)	(3,093.00)	(2,000.00)
001.2500.335140	Mobile Home Licenses	(6,000.00)	(6,000.00)	(6,546.00)	(6,000.00)
001.2500.335150	Alcoholic Beverage License	(1,000.00)	(1,000.00)	(930.00)	(1,000.00)
001.2500.335430	Municipal Fuel Tax Revenue	(1,000.00)	(1,500.00)	(748.00)	(1,500.00)
Subtotal Fund : 001	Subgroup : [UR] Unrestricted	<u>(161,000.00)</u>	<u>(156,000.00)</u>	<u>(169,115.00)</u>	<u>(143,500.00)</u>
Subtotal All Funds Pr	Subtotal [UR] Unrestricted	<u>(161,000.00)</u>	<u>(156,000.00)</u>	<u>(169,115.00)</u>	<u>(143,500.00)</u>
Subgroup : [GR]	Grants				
Fund : 001	General				
001.2500.331500	GrantsFromOtherGov - CDBG 2019/2020	0.00	(50,000.00)	0.00	(50,000.00)
Subtotal Fund : 001	Subgroup : [GR] Grants	<u>0.00</u>	<u>(50,000.00)</u>	<u>0.00</u>	<u>(50,000.00)</u>
Subtotal All Funds Pr	Subtotal [GR] Grants	<u>0.00</u>	<u>(50,000.00)</u>	<u>0.00</u>	<u>(50,000.00)</u>
All Funds Presented	Group Total [R-03] Intergovernmental	<u>(161,000.00)</u>	<u>(206,000.00)</u>	<u>(169,115.00)</u>	<u>(193,500.00)</u>
Group : [R-04]	Charges for Services				
Subgroup : [R-04.1]	Charges for Services				
Fund : 001	General				
001.2500.341302	Photocopies/ Public Record Request	0.00	0.00	0.00	(500.00)
001.2500.343400	Garbage Solid Waste Revenue	(527,000.00)	(510,000.00)	(305,538.00)	(315,711.00) Assumes 3.74% increase to match expense
001.2500.346400	Animal Control Fees	0.00	0.00	0.00	(300.00)
Subtotal Fund : 001	Subgroup : [R-04.1] Charges for Services	<u>(527,000.00)</u>	<u>(510,000.00)</u>	<u>(305,538.00)</u>	<u>(316,511.00)</u>
Subtotal All Funds Pr	Subtotal [R-04.1] Charges for Services	<u>(527,000.00)</u>	<u>(510,000.00)</u>	<u>(305,538.00)</u>	<u>(316,511.00)</u>
All Funds Presented	Group Total [R-04] Charges for Services	<u>(527,000.00)</u>	<u>(510,000.00)</u>	<u>(305,538.00)</u>	<u>(316,511.00)</u>
Group : [R-05]	Fines and Forfeitures				
Subgroup : None	None				
Fund : 001	General				
001.2500.351500	Traffic Fines	(12,000.00)	(12,000.00)	(13,041.00)	(6,000.00)
001.2500.354000	Local Ordinance Fines	(1,500.00)	(1,500.00)	0.00	(1,000.00)
001.2500.354001	Investigative Costs	(1,500.00)	(1,500.00)	(2,274.00)	(1,200.00)
001.2500.354002	Police Education	0.00	0.00	(34.00)	(100.00)
001.2500.354003	Police Education Traffic	(1,000.00)	(1,000.00)	(904.00)	(400.00)
001.2500.359000	Fines and Forfeitures	(1,000.00)	(1,000.00)	0.00	(300.00)
Subtotal Fund : 001	Subgroup : None	<u>(17,000.00)</u>	<u>(17,000.00)</u>	<u>(16,253.00)</u>	<u>(9,000.00)</u>
Subtotal All Funds Pr	Subgroup : None	<u>(17,000.00)</u>	<u>(17,000.00)</u>	<u>(16,253.00)</u>	<u>(9,000.00)</u>
All Funds Presented	Group Total [R-05] Fines and Forfeitures	<u>(17,000.00)</u>	<u>(17,000.00)</u>	<u>(16,253.00)</u>	<u>(9,000.00)</u>
Group : [R-07]	Misc. Income				
Subgroup : None	None				
Fund : 001	General				
001.2500.343800	Cemetery Lots	(1,000.00)	(1,000.00)	(7,700.00)	(500.00)
001.2500.347400	Special Events	(10,000.00)	(35,000.00)	(28,657.00)	(5,000.00)
001.2500.347402	Market in the Park	(15,000.00)	(15,000.00)	(14,152.00)	(12,000.00)

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023
001.2500.347403	5k Stressbuster	(20,000.00)	(20,000.00)	0.00	(20,000.00)
001.2500.366002	Donations-Do	0.00	0.00	(3,149.00)	0.00
001.2500.369901	Bad Check Charge	0.00	0.00	(20.00)	0.00
001.2500.369903	Ivy Hawn Income	(10,000.00)	0.00	(10,000.00)	0.00
001.2700.362000	Rental Fees Hopkins Hall-GF	(5,000.00)	(5,000.00)	(6,800.00)	(2,000.00)
001.2700.362001	Rent Revenue-CA	(5,000.00)	(5,000.00)	(7,864.00)	(5,000.00)
001.2700.362002	Rental Fees-Melissa Park-GF	(4,000.00)	(4,000.00)	(2,400.00)	(300.00)
001.2700.362003	Rent Fees-Equestrian Center	(500.00)	(500.00)	(900.00)	(500.00)
001.2700.362004	Rent Fees - Ivy Hawn Playground	(4,500.00)	(4,500.00)	(1,663.00)	(4,500.00)
001.2700.362005	Utilities from Eq Center	(1,000.00)	(1,000.00)	(1,424.00)	(1,000.00)
001.2700.369903	Ivy Hawn Income	0.00	(10,000.00)	0.00	(10,000.00)
001.3000.342100	Other Income Police Dept	0.00	0.00	(142.00)	(200.00)
Subtotal Fund : 001	Subgroup : None	(76,000.00)	(101,000.00)	(84,871.00)	(61,000.00)
Subtotal All Funds Pr		(76,000.00)	(101,000.00)	(84,871.00)	(61,000.00)
All Funds Presented	Group Total [R-07] Misc. Income	(76,000.00)	(101,000.00)	(84,871.00)	(61,000.00)
Group : [R-08]	Investment Income				
Subgroup : [R-08-01]	Interest and Other				
Fund : 001	General				
001.2500.361100	TD Bank Interest	(25,000.00)	(2,000.00)	(44,381.00)	(2,000.00) Partial relative to current actuals; rates not guaranteed
001.2500.361101	SBA LGIP Interest	(50,000.00)	(15,000.00)	(40,499.00)	(15,000.00) Partial relative to current actuals; rates not guaranteed
Subtotal Fund : 001	Subgroup : [R-08-01] Interest and Other	(75,000.00)	(17,000.00)	(84,880.00)	(17,000.00)
Subtotal All Funds Pr		(75,000.00)	(17,000.00)	(84,880.00)	(17,000.00)
All Funds Presented	Group Total [R-08] Investment Income	(75,000.00)	(17,000.00)	(84,880.00)	(17,000.00)
Group : [X-01]	General Government				
Subgroup : [511]	Legislative				
Fund : 001	General				
001.1000.511000	Exec Salaries - LE	40,400.00	40,400.00	40,791.00	40,500.00 Based on salary schedule
001.1000.521000	FICA Taxes - LE	3,100.00	3,100.00	3,121.00	3,100.00
001.1000.522000	Retirement Contributions - LE	5,500.00	6,000.00	3,478.00	5,000.00
001.1000.524000	Workers' Comp - LE	0.00	0.00	0.00	100.00
001.1000.540000	Travel & Per diem - LE	5,500.00	5,500.00	0.00	10,000.00 5 x \$2000 FLC Annual Conference
001.1000.542000	Postage & Freight - LE	0.00	0.00	0.00	400.00
001.1000.547000	Printing - LE	0.00	0.00	0.00	750.00
001.1000.548000	Promotional Activities - LE	0.00	0.00	0.00	4,500.00
001.1000.548005	Other Current Charges- LE Donations	0.00	8,000.00	1,500.00	8,000.00 Commission discretion
001.1000.549000	Other Current Charges - LE	6,000.00	12,000.00	5,052.00	12,500.00 Legislative Misc
001.1000.552000	Operating Supplies - LE	2,500.00	2,500.00	2,549.00	750.00 FLC, Mayor, Volusia League
001.1000.554000	Dues & Subscriptions - LE	7,000.00	7,000.00	1,814.00	7,000.00
Subtotal Fund : 001	Subgroup : [511] Legislative	70,000.00	84,500.00	58,305.00	92,600.00
Subtotal All Funds Pr		70,000.00	84,500.00	58,305.00	92,600.00
Subgroup : [512]	Executive				
Fund : 001	General				
001.1200.512000	Regular Salaries - EX	104,000.00	90,000.00	94,597.00	86,000.00 Based on salary schedule
001.1200.521000	FICA Taxes - EX	8,000.00	7,000.00	7,331.00	6,600.00
001.1200.522000	Retirement Contributions - EX	35,000.00	31,500.00	29,919.00	30,000.00
001.1200.523000	Life & Health Insurance - EX	10,000.00	8,500.00	4,593.00	8,000.00
001.1200.524000	Workers' Comp - EX	1,000.00	500.00	1,234.00	250.00
001.1200.540000	Travel & Per diem - EX	2,000.00	2,000.00	0.00	2,250.00 FLC and FCCMA Annual Conferences
001.1200.541000	Communications - EX	0.00	0.00	0.00	700.00

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
001.1200.549000	Other Current Charges - EX	500.00	500.00	13.00	500.00	
001.1200.551000	Office Supplies	0.00	0.00	671.00	0.00	
001.1200.554000	Dues & Subscriptions - EX	2,500.00	2,000.00	50.00	2,000.00	ICMA-FCCMA-Clerk
Subtotal Fund : 001	Subgroup : [512] Executive	163,000.00	142,000.00	138,408.00	136,300.00	
Subtotal All Funds Pre Subtotal [512] Executive		163,000.00	142,000.00	138,408.00	136,300.00	
Subgroup : [513]	Administration					
Fund : 001	General					
001.2000.512000	Regular Salaries - AD	129,000.00	130,000.00	119,746.00	121,000.00	Based on salary schedule
001.2000.514000	Overtime	2,500.00	0.00	4,764.00	0.00	
001.2000.521000	FICA Taxes- AD	10,000.00	10,000.00	9,685.00	9,600.00	
001.2000.522000	Retirement Contributions- AD	18,250.00	19,000.00	15,701.00	15,000.00	
001.2000.523000	Life & Health Insurance- AD	29,250.00	27,000.00	8,933.00	27,000.00	
001.2000.524000	Workers' Comp- AD	2,500.00	2,500.00	2,261.00	0.00	
001.2000.532000	Accounting - Audit	13,000.00	13,000.00	14,178.00	12,500.00	60/40 split with UT
001.2000.532001	Accounting - Financial Management	45,000.00	44,000.00	44,020.00	42,000.00	60/40 split with UT
001.2000.532002	Aclarian Software	0.00	10,000.00	0.00	6,000.00	Terminated for FY25
001.2000.532003	Tyler Software	15,000.00	0.00	24,970.00	5,000.00	Annual license fee - 60/40 split with UT
001.2000.549001	Other Current Charges- AD (TD Bank fee)	2,500.00	500.00	11.00	500.00	Based on current trend
001.2000.552000	Operating Supplies- AD	5,000.00	5,000.00	15,050.00	500.00	
001.2000.554000	Dues & Subscriptions- AD	10,000.00	1,000.00	80.00	1,000.00	Web Page Adobe -Prime-Dropbox
Subtotal Fund : 001	Subgroup : [513] Administration	282,000.00	262,000.00	259,399.00	240,100.00	
Subtotal All Funds Pre Subtotal [513] Administration		282,000.00	262,000.00	259,399.00	240,100.00	
Subgroup : [514]	Legal					
Fund : 001	General					
001.1600.531000	Professional Services - Legal	75,000.00	100,000.00	149,682.00	85,000.00	Trend
Subtotal Fund : 001	Subgroup : [514] Legal	75,000.00	100,000.00	149,682.00	85,000.00	
Subtotal All Funds Pre Subtotal [514] Legal		75,000.00	100,000.00	149,682.00	85,000.00	
Subgroup : [519]	Other General Government					
Fund : 001	General					
001.2500.512000	Regular Salaries - GG	(90,000.00)	(57,500.00)	0.00	0.00	Vacancy Allowance - 5% of Personnel
001.2500.522000	Retirement Contributions	0.00	0.00	49.00	0.00	
001.2500.531000	Professional Services - GG	15,000.00	10,000.00	17,712.00	10,000.00	
001.2500.531001	Professional Services - Building Dept - GG	35,000.00	50,000.00	32,562.00	30,000.00	Universal Engineering
001.2500.531002	Professional Services - Arborist - GG	2,500.00	2,500.00	1,760.00	2,500.00	
001.2500.531004	Professional Services - Historic Consultant - GG	30,000.00	60,000.00	28,600.00	60,000.00	Bobby Morales
001.2500.531006	Professional Services - Engineer - GG	80,000.00	60,000.00	84,328.00	30,000.00	Engineering Dev Review
001.2500.531007	Professional Services - Planner - GG	40,000.00	15,000.00	11,232.00	15,000.00	LPG-Development Review
001.2500.534000	Contracted Services - GG	20,000.00	20,000.00	5,602.00	20,000.00	Kohn, City Hall Lawn-Pest Control
001.2500.534001	Contracted Services - Custodial - GG	15,500.00	15,000.00	16,780.00	6,000.00	Cleaning-City Buildings
001.2500.534003	Contracted Services - GG - Hurricane Reserve	0.00	70,000.00	163,151.00	70,000.00	Policy target 2-4%; \$0 in FY25 to help balance.
001.2500.534006	Animal Control TNR - GG	1,500.00	1,500.00	0.00	0.00	
001.2500.540000	Travel & Per Diem - GG	2,500.00	0.00	0.00	3,000.00	Training-Erin-Debbie
001.2500.541000	Communications - GG	50,000.00	7,000.00	33,899.00	7,000.00	IT-Big Sur-Verizon-Voips-Internet
001.2500.542000	Postage & Freight - GG	2,000.00	2,000.00	3,305.00	2,000.00	
001.2500.543000	Utilities - Power - GG	11,500.00	7,000.00	9,336.00	7,000.00	Based on current trend
001.2500.543001	Utilities - Water - GG	2,000.00	3,000.00	284.00	3,000.00	Based on current trend
001.2500.544000	Rents & Leases - GG	3,500.00	3,500.00	2,286.00	3,500.00	Copier-Postage
001.2500.545000	Insurance - GG	106,000.00	99,000.00	124,305.00	85,000.00	60/40 split w/UT - \$176K total
001.2500.546000	Bldg Maintenance - GG (elevator, pest control)	19,000.00	10,000.00	9,238.00	10,000.00	Trend
001.2500.547000	Printing - GG	1,000.00	0.00	1,619.00	3,500.00	Trend-Copies Above Lease
001.2500.548000	Legal Advertisement - GG	6,500.00	0.00	0.00	4,000.00	Ads for ordinances should be here
001.2500.549000	Other Current Charges - GG	15,000.00	15,000.00	7,406.00	6,000.00	Piano-Plants-Building

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
001.2500.551000	Office Supplies - GG	6,500.00	6,000.00	2,787.00	6,000.00	Based on current trend
001.2500.554000	Dues & Subscriptions - GG	7,000.00	4,000.00	14,254.00	2,500.00	Payroll Fees-Beacon-Elevator Lic
001.2500.554001	Operating Supplies - GG - Microsoft Licenses/Web	0.00	6,500.00	11,540.00	6,500.00	Moved to Bigsur
001.2500.555000	Training - GG	0.00	0.00	0.00	2,000.00	
Subtotal Fund : 001	Subgroup : [519] Other General Government	382,000.00	409,500.00	582,035.00	394,500.00	
Subtotal All Funds Pr		382,000.00	409,500.00	582,035.00	394,500.00	
Subtotal [519] Other General Government		382,000.00	409,500.00	582,035.00	394,500.00	
All Funds Presented	Group Total [X-01] General Government	972,000.00	998,000.00	1,187,829.00	948,500.00	
Group : [X-02]	Public Safety					
Subgroup : [521]	Police					
Fund : 001	General					
001.3000.512000	Regular Salaries - PD	455,000.00	430,000.00	365,734.00	365,000.00	Based on salary schedule
001.3000.514000	Overtime - PD	30,000.00	20,000.00	29,788.00	25,000.00	
001.3000.521000	FICA Taxes - PD	37,000.00	33,000.00	30,377.00	30,000.00	
001.3000.522000	Retirement Contributions - PD	135,000.00	20,000.00	9,661.00	20,000.00	Significant increase due to ~43% contribution rate
001.3000.522001	Retirement Contributions (State) PD	45,000.00	40,000.00	35,660.00	30,000.00	Offset/passthrough of state funding to PD Pension
001.3000.523000	Life & Health Insurance - PD	104,000.00	85,000.00	54,170.00	80,000.00	
001.3000.524000	Workers' Comp - PD	6,000.00	6,000.00	4,661.00	5,500.00	
001.3000.531000	Professional Services - PD	2,000.00	2,000.00	0.00	2,000.00	
001.3000.534000	Contracted Services - PD	5,000.00	5,000.00	(584.00)	5,000.00	
001.3000.540000	Travel & Per Diem - PD	4,500.00	4,500.00	0.00	4,500.00	
001.3000.541000	Communications - PD	13,500.00	8,000.00	10,168.00	8,000.00	Current Trend
001.3000.542000	Postage & Freight - PD	150.00	0.00	61.00	400.00	
001.3000.543000	Utilities - Power - PD	4,000.00	3,500.00	3,300.00	3,600.00	
001.3000.543001	Utilities - Water - PD	1,000.00	1,000.00	471.00	500.00	
001.3000.544000	Rents & Leases - PD	3,500.00	3,500.00	68.00	3,500.00	
001.3000.546000	Bldg Maintenance - PD	2,000.00	2,000.00	5,650.00	2,000.00	
001.3000.546001	Equip Maintenance - PD	10,000.00	10,000.00	0.00	10,000.00	
001.3000.547000	Printing - PD	0.00	0.00	0.00	1,000.00	
001.3000.549000	Other Current Charges - PD	600.00	7,500.00	850.00	2,500.00	
001.3000.551000	Office Supplies - PD	2,250.00	2,000.00	719.00	1,500.00	
001.3000.552000	Operating Supplies - PD	10,000.00	25,000.00	13,653.00	15,000.00	
001.3000.552001	Operating Supplies - Fuel - PD	16,500.00	15,000.00	13,989.00	12,000.00	
001.3000.554000	Dues & Subscriptions - PD	3,000.00	5,000.00	150.00	5,000.00	
001.3000.555000	Training - PD	2,000.00	2,000.00	0.00	2,000.00	
Subtotal Fund : 001	Subgroup : [521] Police	892,000.00	730,000.00	578,546.00	634,000.00	
Subtotal All Funds Pr		892,000.00	730,000.00	578,546.00	634,000.00	
Subtotal [521] Police		892,000.00	730,000.00	578,546.00	634,000.00	
Subgroup : [522]	Fire					
Fund : 001	General					
001.3100.531000	Professional Services- Fire	4,000.00	4,000.00	200.00	3,000.00	
001.3100.534000	Contracted Services (Fire)	622,000.00	521,000.00	452,950.00	451,000.00	FY24 amount \$520,686 + 14.32% value + 5% catchup
Subtotal Fund : 001	Subgroup : [522] Fire	626,000.00	525,000.00	453,150.00	454,000.00	
Subtotal All Funds Pr		626,000.00	525,000.00	453,150.00	454,000.00	
Subtotal [522] Fire		626,000.00	525,000.00	453,150.00	454,000.00	
All Funds Presented	Group Total [X-02] Public Safety	1,518,000.00	1,255,000.00	1,031,696.00	1,088,000.00	
Group : [X-03]	Physical environment					
Subgroup : [534]	Solid Waste					
Fund : 001	General					
001.6000.543002	Utilities - Solid Waste (Garbage)	530,000.00	510,000.00	463,093.00	486,000.00	3.74% CPI adjustment per Waste Pro
Subtotal Fund : 001	Subgroup : [534] Solid Waste	530,000.00	510,000.00	463,093.00	486,000.00	

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
Subtotal All Funds Pr	Subtotal [534] Solid Waste	530,000.00	510,000.00	463,093.00	486,000.00	
Subgroup : [537]	Resource Management					
Fund : 001	General					
001.4200.534004	Contracted Services-Lake	20,000.00	20,000.00	0.00	20,000.00	Fish and Wildlife-Lakes
001.4200.534005	Contracted Services-Cemetery Review	15,000.00	20,000.00	0.00	0.00	Cemetery
Subtotal Fund : 001	Subgroup : [537] Resource Management	35,000.00	40,000.00	0.00	20,000.00	
Subtotal All Funds Pr	Subtotal [537] Resource Management	35,000.00	40,000.00	0.00	20,000.00	
All Funds Presented	Group Total [X-03] Physical environment	565,000.00	550,000.00	463,093.00	506,000.00	
Group : [X-04]	Transportation					
Subgroup : [541]	Roads					
Fund : 001	General					
001.4400.512000	Regular Salaries - SR	161,000.00	110,000.00	113,815.00	75,000.00	Based on salary schedule
001.4400.514000	Overtime - SR	3,000.00	3,000.00	2,779.00	2,500.00	
001.4400.521000	FICA Taxes - SR	12,500.00	9,000.00	9,046.00	6,000.00	
001.4400.522000	Retirement Contributions - SR	23,000.00	16,000.00	13,326.00	9,000.00	
001.4400.523000	Life & Health Insurance - SR	34,000.00	21,000.00	8,199.00	19,000.00	
001.4400.524000	Workers' Comp - SR	2,000.00	2,000.00	1,598.00	2,000.00	
001.4400.531000	Professional Services - Tree Maintenance - SR	80,000.00	40,000.00	15,000.00	40,000.00	Tree Trimming/Removal-ROW Trimming-Boom Mowing
001.4400.531001	Building Services	0.00	0.00	4,577.00	0.00	
001.4400.531003	Professional Services - Road Maintenance - SR	40,000.00	40,000.00	0.00	0.00	FY24 YTD trend
001.4400.531005	Professional Services - Road Striping - SR	0.00	0.00	0.00	20,000.00	
001.4400.534000	Contracted Services - SR	100,000.00	40,000.00	18,662.00	40,000.00	Paving intersections
001.4400.541000	Communications - SR	0.00	0.00	0.00	2,000.00	
001.4400.543000	Utilities - Power - SR	32,500.00	30,000.00	26,125.00	30,000.00	Trend
001.4400.544000	Rents & Leases - SR	0.00	0.00	2,895.00	1,000.00	
001.4400.546000	Bldg Maintenance - SR	5,000.00	5,000.00	514.00	5,000.00	
001.4400.546001	Equip Maintenance - SR	14,000.00	12,000.00	0.00	12,000.00	Trend
001.4400.549000	Other Current Charges - SR	0.00	0.00	88.00	1,500.00	
001.4400.552000	Operating Supplies - SR	30,000.00	30,000.00	20,999.00	10,000.00	
001.4400.552001	Operating Supplies - Fuel - SR	3,000.00	3,000.00	2,105.00	3,500.00	
001.4400.553000	Road Materials & Supplies - SR	30,000.00	20,000.00	5,900.00	20,000.00	Trend
001.4400.554000	Dues & Subscriptions - SR	0.00	0.00	0.00	500.00	
Subtotal Fund : 001	Subgroup : [541] Roads	570,000.00	381,000.00	245,628.00	299,000.00	
Subtotal All Funds Pr	Subtotal [541] Roads	570,000.00	381,000.00	245,628.00	299,000.00	
All Funds Presented	Group Total [X-04] Transportation	570,000.00	381,000.00	245,628.00	299,000.00	
Group : [X-07]	Culture/Recreation					
Subgroup : [572]	Parks and Rec					
Fund : 001	General					
001.2600.512000	Regular Salaries-PR	12,000.00	60,000.00	5,443.00	70,000.00	Based on salary schedule - Contract Employee
001.2600.514000	Overtime - PR	0.00	0.00	336.00	1,000.00	
001.2600.521000	FICA Taxes-PR	750.00	5,000.00	464.00	5,500.00	
001.2600.522000	Retirement Contributions-PR	750.00	8,000.00	339.00	9,000.00	
001.2600.523000	Life & Health Insur-PR	0.00	11,000.00	2,737.00	19,000.00	
001.2600.524000	Workers' Comp - PR	500.00	1,000.00	292.00	2,000.00	
001.2600.531000	Professional Services - PR	5,000.00	5,000.00	0.00	5,000.00	
001.2600.534000	Contracted Services-PR	20,000.00	20,000.00	32,333.00	12,000.00	Park Maintenance-Rehab Tennis Courts-add Pickleball-Melissa-Blake-Gutters
001.2600.534002	Contracted Services- Facility Cleaning- PR	3,000.00	3,000.00	40.00	3,000.00	
001.2600.541000	Communications-PR	6,000.00	1,000.00	2,530.00	1,000.00	Internet Boys and Girls Club-Cell Phone-Laptop Events Cordinator

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
001.2600.543000	Utilities-PR	15,000.00	13,000.00	12,745.00	13,000.00	
001.2600.543001	Utilities-Water-PR	6,000.00	10,000.00	5,754.00	10,000.00	Trend
001.2600.544000	Rents & Leases-PR	20,000.00	15,000.00	14,677.00	7,500.00	
001.2600.546000	Bldg Maint _PR	25,000.00	6,000.00	17,618.00	7,500.00	3-Bathrooms-Equestrian Ctr
001.2600.546001	Equip Maint-PR	20,000.00	15,000.00	0.00	15,000.00	Tire Swing Repl-Blake-Plus Misc Repairs
001.2600.547000	Printing - PR	500.00	0.00	0.00	1,000.00	Events-Portapotty-Misc Supplies
001.2600.548001	Special Event Exp-PR	16,000.00	0.00	1,773.00	10,000.00	City Events
001.2600.548002	July 4th Exp - PR	20,000.00	10,000.00	11,456.00	7,500.00	Fireworks
001.2600.548003	Market in the Park	3,000.00	0.00	0.00	300.00	Portapotty/s
001.2600.548004	Stressbuster 5k Event	19,000.00	12,000.00	15,496.00	12,000.00	
001.2600.549000	Other Current Charges-PR	5,000.00	15,000.00	1,249.00	5,000.00	
001.2600.552000	Operating Supplies-PR	45,000.00	17,000.00	14,217.00	20,000.00	Mower blades and other maintenance supplies
001.2600.552001	Operating Supplies-Fuel-PR	4,500.00	3,000.00	1,646.00	3,200.00	
001.2600.554000	Dues & Subscriptions - PR	0.00	0.00	160.00	500.00	
Subtotal Fund : 001	Subgroup : [572] Parks and Rec	247,000.00	230,000.00	141,305.00	240,000.00	
Subtotal All Funds Pr	Subtotal [572] Parks and Rec	247,000.00	230,000.00	141,305.00	240,000.00	
Subgroup : [575]	Creative Arts Cafe					
Fund : 001	General					
001.2700.543001	Utilities-Water-CA	5,000.00	0.00	0.00	0.00	50% of Utilities
001.2700.546000	Bldg Maint-CA	10,000.00	5,000.00	0.00	5,000.00	
001.2700.549000	Other Current Charges-CA	0.00	0.00	0.00	2,000.00	
Subtotal Fund : 001	Subgroup : [575] Creative Arts Cafe	15,000.00	5,000.00	0.00	7,000.00	Note: ECHO-\$156K full amount recognized FY24
Subtotal All Funds Pr	Subtotal [575] Creative Arts Cafe	15,000.00	5,000.00	0.00	7,000.00	
All Funds Presented	Group Total [X-07] Culture/Recreation	262,000.00	235,000.00	141,305.00	247,000.00	
Group : [X-20]	Capital Projects					
Subgroup : None	General					
Fund : 001	General					
001.2500.562000	Cap Outlay-Bldg-GG	0.00	15,000.00	0.00	10,000.00	
001.2500.564001	Vehicles & Equipment	17,000.00	0.00	23,434.00	0.00	Capital equipment per IT Bigsur Tech (emailed from Jim on 7/18)
001.2600.562000	Cap Outlay-Bldgs - PR	0.00	25,000.00	0.00	0.00	
001.2600.564000	Cap Outlay - Equip - PR	0.00	0.00	0.00	50,000.00	
001.2600.565000	Capital Outlay - CIP	0.00	0.00	250,000.00	0.00	
001.3000.564000	Cap Outlay - Equip - PD	22,000.00	45,000.00	0.00	40,000.00	Various dept. capital needs
001.3000.564001	Cap Outlay - Vehicles - PD	45,000.00	0.00	0.00	0.00	Annual PD Vehicle Replacement
001.4400.562001	Capital Outlay - Buildings	0.00	0.00	36,015.00	0.00	
001.4400.563000	Cap Outlay Infrastructure - SR	0.00	100,000.00	0.00	0.00	
001.4400.564000	Cap Outlay-Equip-SR	0.00	0.00	20,997.00	30,000.00	
001.4400.564001	Vehicles & Equipment	35,000.00	0.00	0.00	0.00	Mower
Subtotal Fund : 001	Subgroup : None	119,000.00	185,000.00	330,446.00	130,000.00	
Subtotal All Funds Pr	Subgroup : None	119,000.00	185,000.00	330,446.00	130,000.00	
All Funds Presented	Group Total [X-20] Capital Projects	119,000.00	185,000.00	330,446.00	130,000.00	
Group : [X-30]	Debt Service					
Subgroup : [X-30-01]	Principal					
Fund : 001	General					
001.3000.571000	Police Car- Principal	57,000.00	32,000.00	31,920.00	32,000.00	Reduced Vehicle and Equipment-Increase Leasing 2 new vehicles
Subtotal Fund : 001	Subgroup : [X-30-01] Principal	57,000.00	32,000.00	31,920.00	32,000.00	
Subtotal All Funds Pr	Subtotal [X-30-01] Principal	57,000.00	32,000.00	31,920.00	32,000.00	

2025 Proposed Budget - General Fund (001)

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023
All Funds Presented	Group Total [X-30] Debt Service	<u>57,000.00</u>	<u>32,000.00</u>	<u>31,920.00</u>	<u>32,000.00</u>
	NET (INCOME) LOSS	<u>200,000.00</u>	<u>0.00</u>	<u>168,740.00</u>	<u>441,138.00</u>
	Sum of Account Groups	0.00	0.00	(1,994,329.00)	4,500.00

2025 Proposed Budget - General Fund (001)

Working Ad Valorem Taxes Calcation

	Value	Millage	Tax		
Prior Year	173,235,892	6.50	1,126,033	1,080,992	At 96%
Current Year - Total	198,002,470	14.3%			
New Construction	8,614,630	5.0%			
PY Value - Rollback	189,387,840	5.95	1,126,033		
PY Value Increase	16,151,948				
PY Value % Increase	9.3%			96% Collections	
Total Taxes at Rollback	198,002,470	5.9456	1,177,253	4.5%	1,130,163
Total Taxes - PY Millage	198,002,470	6.50	1,287,016	14.3%	1,235,535
Total Taxes - Working	198,002,470	7.42	1,469,178	30.5%	1,410,411
Revenue Difference: Prior Year Millage vs. Rollback				105,373	
Difference from 7.42 to 6.5				174,876	

Working Assessments Calculation

Counts per 6/10/2024 release from Ernie Peterson

95%

	Parcel Count	CY Total Units	PY Rate	Revenue at Existing Rate	Proposed Adjustment	Proposed Rate	Revenue at Proposed Rate	Contract Budget	Variance
Garbage	1,164	1,217	438.73	533,934	3.74%	455.14	526,208	530,000	(3,792)
Stormwater	1,255	1,743	59.51	103,703	20.70%	71.83	118,913	Project-based	
Fire									
Residential	1,166	1,407	282.60	397,618	19.32%	337.20	450,716		
Non-residential	38	178,576	0.68	121,432	19.32%	0.81	137,648		
Vacant	441	459	78.28	35,931	19.32%	93.40	40,729		
Total Fire				554,980			629,092	626,000	3,092

2025 Proposed Budget - Stormwater (110)

Client: **202724 - City of Lake Helen, Florida**
 Engagement: **2024 CFO - City of Lake Helen, Florida**
 Period Ending: **9/30/2024**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **110 Stormwater Budget**
 Fund Level: **Fund**
 Index: **110**

KEY:
 SBUDGET = 2025 Proposed Budget
 OBUDGET2024 = 2024 Adopted Budget
 1stPP-FINAL 2023 = 2023 Final Actual Amounts
 1stPP-OBUDGET2023 = 2023 Adopted Budget

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023
Group : [RR-03]	Transfers				
Subgroup : [RR-03-01]	Transfers In				
Fund : 110	Stormwater				
110.0000.381.0001	Transfer in from 001	0.00	0.00	0.00	(266,349.00)
Subtotal Fund : 110	Subgroup : [RR-03-01] Transfers In	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(266,349.00)</u>
Subtotal All Funds Pr	Subtotal [RR-03-01] Transfers In	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(266,349.00)</u>
All Funds Presented	Group Total [RR-03] Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(266,349.00)</u>
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 110	Stormwater				
110.0000.282000	Committed Fund Balance	0.00	0.00	(43,244.00)	0.00
Subtotal Fund : 110	Subgroup : [SS-01-01] Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>(43,244.00)</u>	<u>0.00</u>
Subtotal All Funds Pr	Subtotal [SS-01-01] Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>(43,244.00)</u>	<u>0.00</u>
All Funds Presented	Group Total [SS-01] Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>(43,244.00)</u>	<u>0.00</u>
Group : [R-02]	Licenses & Permits				
Subgroup : [329]	Other				
Fund : 110	Stormwater				
110.4100.322900	Stormwater Permit	(2,000.00)	(2,000.00)	0.00	(2,000.00)
Subtotal Fund : 110	Subgroup : [329] Other	<u>(2,000.00)</u>	<u>(2,000.00)</u>	<u>0.00</u>	<u>(2,000.00)</u>
Subtotal All Funds Pr	Subtotal [329] Other	<u>(2,000.00)</u>	<u>(2,000.00)</u>	<u>0.00</u>	<u>(2,000.00)</u>
All Funds Presented	Group Total [R-02] Licenses & Permits	<u>(2,000.00)</u>	<u>(2,000.00)</u>	<u>0.00</u>	<u>(2,000.00)</u>
Group : [R-04]	Charges for Services				
Subgroup : [R-04.1]	Charges for Services				
Fund : 110	Stormwater				
110.4100.329200	Stormwater Management Revenue	(118,000.00)	(98,000.00)	(64,919.00)	(69,651.00)

2025 Proposed Budget - Stormwater (110)

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
Subtotal Fund : 110	Subgroup : [R-04.1] Charges for Service	<u>(118,000.00)</u>	<u>(98,000.00)</u>	<u>(64,919.00)</u>	<u>(69,651.00)</u>	
Subtotal All Funds Pr	Subtotal [R-04.1] Charges for Services	<u>(118,000.00)</u>	<u>(98,000.00)</u>	<u>(64,919.00)</u>	<u>(69,651.00)</u>	
All Funds Presented	Group Total [R-04] Charges for Service	<u>(118,000.00)</u>	<u>(98,000.00)</u>	<u>(64,919.00)</u>	<u>(69,651.00)</u>	
Group : [X-03]	Physical environment					
Subgroup : [538]	Stormwater					
Fund : 110	Stormwater					
110.4100.531000	Professional Services - SW	25,000.00	40,000.00	21,741.00	40,000.00	Engineering
110.4100.534000	Contracted Services - SW	40,000.00	5,000.00	4,504.00	5,000.00	Storm Drain Cleaning-Ditches
110.4100.552000	Equip Maintenance - SW	5,000.00	5,000.00	782.00	5,000.00	
Subtotal Fund : 110	Subgroup : [538] Stormwater	<u>70,000.00</u>	<u>50,000.00</u>	<u>27,027.00</u>	<u>50,000.00</u>	
Subtotal All Funds Pr	Subtotal [538] Stormwater	<u>70,000.00</u>	<u>50,000.00</u>	<u>27,027.00</u>	<u>50,000.00</u>	
All Funds Presented	Group Total [X-03] Physical environm	<u>70,000.00</u>	<u>50,000.00</u>	<u>27,027.00</u>	<u>50,000.00</u>	
Group : [X-20]	Capital Projects					
Subgroup : None						
Fund : 110	Stormwater					
110.4100.563000	Capital Outlay - SW	50,000.00	50,000.00	0.00	288,000.00	
Subtotal Fund : 110	Subgroup : None	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>288,000.00</u>	
Subtotal All Funds Pr	Subgroup : None	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>288,000.00</u>	
All Funds Presented	Group Total [X-20] Capital Projects	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>288,000.00</u>	
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>(37,892.00)</u>	<u>0.00</u>	
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>(81,136.00)</u>	<u>0.00</u>	

2025 Proposed Budget - Impact Fees (140)

Client: **202724 - City of Lake Helen, Florida**
 Engagement: **2024 CFO - City of Lake Helen, Florida**
 Period Ending: **9/30/2024**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **140 Impact Fees Budget**
 Fund Level: **Fund**
 Index: **140**

KEY:
 SBUDGET = 2025 Proposed Budget
 OBUDGET2024 = 2024 Adopted Budget
 1stPP-FINAL 2023 = 2023 Final Actual Amounts
 1stPP-OBUDGET2023 = 2023 Adopted Budget

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023
Group : [R-02]	Licenses & Permits				
Subgroup : [324]	Impact Fees				
Fund : 140	Impact Fees				
140.2500.324110	Impact Fees Residential Public	(10,000.00)	(10,000.00)	(1,400.00)	(5,000.00)
140.2500.324310	Impact Fees Residential Road	(15,000.00)	(15,000.00)	(3,300.00)	(10,000.00)
140.2500.324610	Impact Fees Residential Culture	(10,000.00)	(10,000.00)	(1,400.00)	(5,000.00)
140.2500.324910	Impact Fees Residential Other	(15,000.00)	(15,000.00)	(1,400.00)	(5,000.00)
Subtotal Fund : 140	Subgroup : [324] Impact Fees	<u>(50,000.00)</u>	<u>(50,000.00)</u>	<u>(7,500.00)</u>	<u>(25,000.00)</u>
Subtotal All Funds Pr	Subtotal [324] Impact Fees	<u>(50,000.00)</u>	<u>(50,000.00)</u>	<u>(7,500.00)</u>	<u>(25,000.00)</u>
All Funds Presented	Group Total [R-02] Licenses & Permits	<u><u>(50,000.00)</u></u>	<u><u>(50,000.00)</u></u>	<u><u>(7,500.00)</u></u>	<u><u>(25,000.00)</u></u>
Group : [X-20]	Capital Projects				
Subgroup : None					
Fund : 140	Impact Fees				
140.2500.563001	Capital Expansion - Impact Fees	50,000.00	50,000.00	0.00	25,000.00
Subtotal Fund : 140	Subgroup : None	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>25,000.00</u>
Subtotal All Funds Pr	Subgroup : None	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>25,000.00</u>
All Funds Presented	Group Total [X-20] Capital Projects	<u><u>50,000.00</u></u>	<u><u>50,000.00</u></u>	<u><u>0.00</u></u>	<u><u>25,000.00</u></u>
	NET (INCOME) LOSS	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(7,500.00)</u></u>	<u><u>0.00</u></u>
	Sum of Account Groups	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(7,500.00)</u></u>	<u><u>0.00</u></u>

2025 Proposed Budget - Water Utility (410)

Client: 202724 - City of Lake Helen, Florida
 Engagement: 2024 CFO - City of Lake Helen, Florida
 Period Ending: 9/30/2024
 Trial Balance: TB-01 - Fund TB
 Workpaper: 410 Utility Fund Budget
 Fund Level: Fund
 Index: 410

KEY:
 SBUDGET = 2025 Proposed Budget
 OBUDGET2024 = 2024 Adopted Budget
 1stPP-FINAL 2023 = 2023 Final Actual Amounts
 1stPP-OBUDGET2023 = 2023 Adopted Budget

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
Group : [RR-03]	Transfers					
Subgroup : [RR-03-01]	Transfers In					
Fund : 410	Utility					
410.5000.381001	Transfer In from 001	(200,000.00)	0.00	0.00	0.00	ARPA funds to cover FY25 non-grant Capital
Subtotal Fund : 410	Subgroup : [RR-03-01] Transfers In	<u>(200,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Subtotal All Funds Prt	Subtotal [RR-03-01] Transfers In	<u>(200,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
All Funds Presented	Group Total [RR-03] Transfers	<u>(200,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Group : [R-03]	Intergovernmental					
Subgroup : [GR]	Grants					
Fund : 410	Utility					
410.0000.334.3100	DEP DW640610 Grant Proceeds	(391,000.00)	0.00	0.00	0.00	Included Grant proceeds to match expenses below
410.0000.334.3101	DEP DW640310 Grant Proceeds	(411,000.00)	0.00	0.00	0.00	Included Grant proceeds to match expenses below
410.0000.334.3102	Grant proceeds - copper pipe survey	(150,000.00)	0.00	0.00	0.00	Reimbursement of \$150K of \$200K related to copper pipe survey
Subtotal Fund : 410	Subgroup : [GR] Grants	<u>(952,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Subtotal All Funds Prt	Subtotal [GR] Grants	<u>(952,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
All Funds Presented	Group Total [R-03] Intergovernmental	<u>(952,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Group : [R-04]	Charges for Services					
Subgroup : [R-04.1]	Charges for Services					
Fund : 410	Utility					
410.5000.343300	Water Sales	(800,000.00)	(750,000.00)	(612,267.00)	(750,000.00)	
410.5000.343301	Service Connection Charge	(800.00)	(800.00)	(300.00)	(800.00)	
410.5000.343302	Water Meter Installation	(20,000.00)	(20,000.00)	(3,900.00)	(20,000.00)	
410.5000.343303	Com Water Meter Install-UT	(2,000.00)	(2,000.00)	0.00	(2,000.00)	
410.5000.343304	Utility - Capital Improvement Fee	(139,000.00)	(125,000.00)	(124,560.00)	(125,000.00)	
410.5000.343305	Late Fees	(15,000.00)	(15,000.00)	(25,625.00)	(15,000.00)	
410.5000.343306	Bad Check Charge-UT	(200.00)	(200.00)	(60.00)	(200.00)	
410.5000.343307	Post Delinquent Payment Fee	(1,000.00)	(1,000.00)	0.00	(1,000.00)	
410.5000.369900	Other Miscellaneous Revenues	0.00	0.00	(146.00)	0.00	
Subtotal Fund : 410	Subgroup : [R-04.1] Charges for Servic	<u>(978,000.00)</u>	<u>(914,000.00)</u>	<u>(766,858.00)</u>	<u>(914,000.00)</u>	
Subtotal All Funds Prt	Subtotal [R-04.1] Charges for Services	<u>(978,000.00)</u>	<u>(914,000.00)</u>	<u>(766,858.00)</u>	<u>(914,000.00)</u>	
All Funds Presented	Group Total [R-04] Charges for Service	<u>(978,000.00)</u>	<u>(914,000.00)</u>	<u>(766,858.00)</u>	<u>(914,000.00)</u>	No provision for debt made yet
Group : [X-11]	Personnel Services					
Subgroup : [REG]	Regular Expenses					

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
Fund : 410	Utility					
410.5000.512000	Regular Salaries - UT	241,000.00	205,000.00	148,238.00	200,000.00	Per salary allocation schedule
410.5000.514000	Overtime - UT	5,000.00	5,000.00	3,874.00	7,000.00	
410.5000.521000	FICA Taxes - UT	19,000.00	17,000.00	11,754.00	16,500.00	
410.5000.522000	Retirement Contributions - UT	41,000.00	35,000.00	11,325.00	32,000.00	
410.5000.523000	Life & Health Insurance - UT	47,000.00	45,000.00	29,533.00	45,000.00	
410.5000.524000	Workers' Comp - UT	2,000.00	2,000.00	1,803.00	2,000.00	
Subtotal Fund : 410	Subgroup : [REG] Regular Expenses	355,000.00	309,000.00	206,527.00	302,500.00	
Subtotal All Funds Prt Subtotal [REG] Regular Expenses		355,000.00	309,000.00	206,527.00	302,500.00	
Subgroup : [ACT]	Actuarial & Noncash Adjustments					
Fund : 410	Utility					
410.5000.516000	Annual Leave	0.00	0.00	355.00	0.00	
410.5000.522002	Pension Expense	0.00	0.00	(11,829.00)	0.00	
Subtotal Fund : 410	Subgroup : [ACT] Actuarial & Noncash	0.00	0.00	(11,474.00)	0.00	Non-cash items; no budget impact
Subtotal All Funds Prt Subtotal [ACT] Actuarial & Noncash Ac		0.00	0.00	(11,474.00)	0.00	
All Funds Presented	Group Total [X-11] Personnel Services	355,000.00	309,000.00	195,053.00	302,500.00	
Group : [X-12]	Contractual Services					
Subgroup : None						
Fund : 410	Utility					
410.5000.531000	Professional Services- UT	200,000.00	5,000.00	0.00	5,000.00	Lead & Cooper Pipe Survey-Federal Mandate
410.5000.532000	Accounting	14,500.00	14,500.00	0.00	14,000.00	40/60 split with General Fund
410.5000.532001	Accounting - Financial Management	32,000.00	31,500.00	45,845.00	30,000.00	40/60 split with General Fund
410.5000.532002	Contracted Services - Aclarian Software l	0.00	10,000.00	0.00	6,000.00	Ended FY23
410.5000.532003	Contracted Services - Tyler Software UT	10,000.00	0.00	0.00	5,000.00	40/60 split with General Fund
410.5000.534000	Contracted Services- UT	130,000.00	120,000.00	105,855.00	120,000.00	Add Water Tower
Subtotal Fund : 410	Subgroup : None	386,500.00	181,000.00	151,700.00	180,000.00	
Subtotal All Funds Prt Subgroup : None		386,500.00	181,000.00	151,700.00	180,000.00	
All Funds Presented	Group Total [X-12] Contractual Service	386,500.00	181,000.00	151,700.00	180,000.00	
Group : [X-13]	Other Operating Expenses					
Subgroup : None						
Fund : 410	Utility					
410.5000.540000	Travel & Per Diem - UT	0.00	0.00	0.00	500.00	
410.5000.541000	Communications - UT	17,500.00	10,000.00	10,005.00	10,000.00	Well Alarms, Cameras, Internet-Phones
410.5000.542000	Postage & Freight - UT	7,500.00	2,000.00	3,248.00	2,000.00	
410.5000.543000	Utilities - Power - UT	40,000.00	25,000.00	30,784.00	25,000.00	
410.5000.543001	Utilities - Water - UT	5,000.00	5,000.00	1,748.00	5,000.00	
410.5000.544000	Rents & Leases - UT	5,000.00	5,000.00	2,512.00	5,000.00	
410.5000.545000	Insurance	70,000.00	65,000.00	46,001.00	40,000.00	
410.5000.546000	Bldg Maintenance - UT	10,000.00	10,000.00	37,166.00	10,000.00	
410.5000.546001	Equip Maintenance- UT	50,000.00	50,000.00	0.00	50,000.00	
410.5000.547000	Printing - UT	10,000.00	0.00	0.00	500.00	Annual Water Report-CCR-Billing
410.5000.549000	Other Current Charges - UT	5,000.00	1,500.00	777.00	1,500.00	Trend
410.5000.551000	Office Supplies - UT	5,000.00	5,000.00	2,709.00	5,000.00	
410.5000.552000	Operating Supplies - UT	80,000.00	80,000.00	20,640.00	80,000.00	

2025 Proposed Budget - Water Utility (410)

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023	
410.5000.552001	Operating Supplies - Fuel - UT	10,000.00	10,000.00	8,248.00	10,000.00	
410.5000.552003	Operating Supplies - Chemicals - UT	45,000.00	25,000.00	27,643.00	25,000.00	Chemical Price Increase and Use
410.5000.552004	Operating Supplies (Software) - UT	2,000.00	2,000.00	1,380.00	2,500.00	
410.5000.554000	Dues & Subscriptions - UT	7,000.00	7,000.00	5,022.00	7,000.00	
Subtotal Fund : 410	Subgroup : None	369,000.00	302,500.00	197,883.00	279,000.00	
Subtotal All Funds Prt Subgroup : None		369,000.00	302,500.00	197,883.00	279,000.00	
All Funds Presented	Group Total [X-13] Other Operating Exi	369,000.00	302,500.00	197,883.00	279,000.00	
Group : [X-17]	Depreciation					
Subgroup : None						
Fund : 410	Utility					
410.5000.559000	Depreciation	0.00	0.00	103,760.00	0.00	
Subtotal Fund : 410	Subgroup : None	0.00	0.00	103,760.00	0.00	
Subtotal All Funds Prt Subgroup : None		0.00	0.00	103,760.00	0.00	
All Funds Presented	Group Total [X-17] Depreciation	0.00	0.00	103,760.00	0.00	
Group : [X-18]	Interest Expense					
Subgroup : [X-18-01]	Gross Interest					
Fund : 410	Utility					
410.5000.572000	Interest Expense (601)	17,500.00	17,500.00	2,717.00	17,500.00	
Subtotal Fund : 410	Subgroup : [X-18-01] Gross Interest	17,500.00	17,500.00	2,717.00	17,500.00	
Subtotal All Funds Prt Subtotal [X-18-01] Gross Interest		17,500.00	17,500.00	2,717.00	17,500.00	
All Funds Presented	Group Total [X-18] Interest Expense	17,500.00	17,500.00	2,717.00	17,500.00	
Group : [X-20]	Capital Projects					
Subgroup : None						
Fund : 410	Utility					
410.5000.564000	Cap Outlay - Equipment - UT	200,000.00	104,000.00	1,634.00	135,000.00	SCADA-Electrical Lemon-Vac Trailer - Funded by ARPA Transfer
410.5000.564001	Cap Outlay - DW640610 Grant	391,000.00	0.00	0.00	0.00	Projected remaining expenditures on SRF.
410.5000.564002	Cap Outlay - DW640310 Grant	411,000.00	0.00	0.00	0.00	Included Grant expenses to match proceeds above
Subtotal Fund : 410	Subgroup : None	1,002,000.00	104,000.00	1,634.00	135,000.00	
Subtotal All Funds Prt Subgroup : None		1,002,000.00	104,000.00	1,634.00	135,000.00	
All Funds Presented	Group Total [X-20] Capital Projects	1,002,000.00	104,000.00	1,634.00	135,000.00	
	NET (INCOME) LOSS	0.00	0.00	(114,111.00)	0.00	
	Sum of Account Groups	0.00	0.00	(114,111.00)	0.00	

2025 Proposed Budget - Water Impact Fees (411)

Client: **202724 - City of Lake Helen, Florida**
 Engagement: **2024 CFO - City of Lake Helen, Florida**
 Period Ending: **9/30/2024**
 Trial Balance: **TB-01 - Fund TB**
 Workpaper: **411 Water Impact Fees Budget**
 Fund Level: **Fund**
 Index: **411**

KEY:
 SBUDGET = 2025 Proposed Budget
 OBUDGET2024 = 2024 Adopted Budget
 1stPP-FINAL 2023 = 2023 Final Actual Amounts
 1stPP-OBUDGET2023 = 2023 Adopted Budget

Account	Description	SBUDGET 9/30/2024	OBUDGET 9/30/2024	1st PP-FINAL 9/30/2023	1st PP-OBUDGET 9/30/2023
Group : [R-06]	Impact Fees				
Subgroup : [R-06-10]	Water				
Fund : 411	Water Impact				
411.5000.324210	Impact Fees Residential Physical	(30,000.00)	(30,000.00)	(6,000.00)	(20,000.00)
Subtotal Fund : 411	Subgroup : [R-06-10] Water	<u>(30,000.00)</u>	<u>(30,000.00)</u>	<u>(6,000.00)</u>	<u>(20,000.00)</u>
Subtotal All Funds Pr	Subtotal [R-06-10] Water	<u>(30,000.00)</u>	<u>(30,000.00)</u>	<u>(6,000.00)</u>	<u>(20,000.00)</u>
All Funds Presented	Group Total [R-06] Impact Fees	<u>(30,000.00)</u>	<u>(30,000.00)</u>	<u>(6,000.00)</u>	<u>(20,000.00)</u>
Group : [X-20]	Capital Projects				
Subgroup : None					
Fund : 411	Water Impact				
411.5000.563000	Cap Outlay - Infrastructure - UT	30,000.00	30,000.00	0.00	20,000.00
Subtotal Fund : 411	Subgroup : None	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>20,000.00</u>
Subtotal All Funds Pr	Subgroup : None	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>20,000.00</u>
All Funds Presented	Group Total [X-20] Capital Projects	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>20,000.00</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>(6,000.00)</u>	<u>0.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>(6,000.00)</u>	<u>0.00</u>

City of Lake Helen

Budget vs. Actual by GL Account through June 2024 with Working Proposed 2025 Budget Amounts for Comparison

Fund	Department	Account	Account Description	Proposed 2025 Budget	Adopted 2024 Budget	June 2024 YTD Balance
General Fund	Legislative	001.1000.511000	Executive Salary	40,400	40,400	30,602
General Fund	Legislative	001.1000.521000	Fica Tax Expense	3,100	3,100	2,341
General Fund	Legislative	001.1000.522000	Retirement Contributions	5,500	6,000	1,869
General Fund	Legislative	001.1000.540000	Travel & Per Diem	5,500	5,500	567
General Fund	Legislative	001.1000.547000	Printing	-	-	1,517
General Fund	Legislative	001.1000.548005	Donations	-	8,000	8,000
General Fund	Legislative	001.1000.549000	Other Current Charges	6,000	12,000	15,972
General Fund	Legislative	001.1000.552000	Operating Supplies	2,500	2,500	1,966
General Fund	Legislative	001.1000.554000	Dues & Subscriptions	7,000	7,000	2,775
Legislative Total				70,000	84,500	65,610
General Fund	Executive	001.1200.512000	Salary And Wages	104,000	90,000	85,196
General Fund	Executive	001.1200.521000	Fica Tax Expense	8,000	7,000	6,518
General Fund	Executive	001.1200.522000	Retirement Contributions	35,000	31,500	19,778
General Fund	Executive	001.1200.523000	Life And Health Insurance	10,000	8,500	5,000
General Fund	Executive	001.1200.524000	Workers' Compensation	1,000	500	-
General Fund	Executive	001.1200.540000	Travel & Per Diem	2,000	2,000	5,298
General Fund	Executive	001.1200.549000	Other Current Charges	500	500	975
General Fund	Executive	001.1200.551000	Office Supplies	-	-	1,761
General Fund	Executive	001.1200.554000	Dues & Subscriptions	2,500	2,000	1,458
Executive Total				163,000	142,000	125,984
General Fund	Legal	001.1600.531000	Professional Services	75,000	100,000	50,807
Legal Total				75,000	100,000	50,807
General Fund	Administration	001.2000.512000	Salary And Wages	129,000	130,000	91,705
General Fund	Administration	001.2000.514000	Overtime	2,500	-	4,277
General Fund	Administration	001.2000.521000	Fica Tax Expense	10,000	10,000	7,259
General Fund	Administration	001.2000.522000	Retirement Contributions	18,250	19,000	37,928
General Fund	Administration	001.2000.523000	Life And Health Insurance	29,250	27,000	14,000
General Fund	Administration	001.2000.524000	Workers' Compensation	2,500	2,500	-
General Fund	Administration	001.2000.531000	Professional Services	-	-	33,500
General Fund	Administration	001.2000.532000	Accounting & Auditing	13,000	13,000	11,609
General Fund	Administration	001.2000.532001	Accounting - Financial Management	45,000	44,000	31,260
General Fund	Administration	001.2000.532002	Aclarian Software	-	10,000	3,390
General Fund	Administration	001.2000.532003	Tyler Software	15,000	-	20,275

City of Lake Helen

Budget vs. Actual by GL Account through June 2024 with Working Proposed 2025 Budget Amounts for Comparison

Fund	Department	Account	Account Description	Proposed 2025 Budget	Adopted 2024 Budget	June 2024 YTD Balance
General Fund	Administration	001.2000.549001	Bank Fees	2,500	500	1,685
General Fund	Administration	001.2000.552000	Operating Supplies	5,000	5,000	3,296
General Fund	Administration	001.2000.554000	Dues & Subscriptions	10,000	1,000	11,168
Administration Total				282,000	262,000	271,352
General Fund	Other General Government	001.2500.512000	Salary And Wages	(90,000)	(57,500)	-
General Fund	Other General Government	001.2500.523000	Life And Health Insurance	-	-	53,099
General Fund	Other General Government	001.2500.531000	Professional Services	15,000	10,000	10,356
General Fund	Other General Government	001.2500.531001	Building Services	35,000	50,000	19,530
General Fund	Other General Government	001.2500.531002	Arborist Services	2,500	2,500	440
General Fund	Other General Government	001.2500.531004	Historic Consultant Services	30,000	60,000	18,260
General Fund	Other General Government	001.2500.531006	Engineering Services	80,000	60,000	53,700
General Fund	Other General Government	001.2500.531007	Planning Services	40,000	15,000	22,074
General Fund	Other General Government	001.2500.534000	Contracted Services	20,000	20,000	10,321
General Fund	Other General Government	001.2500.534001	Custodial Services	15,500	15,000	12,190
General Fund	Other General Government	001.2500.534003	Hurricane Debris Cleanup	-	70,000	-
General Fund	Other General Government	001.2500.534006	Animal Control TNR	1,500	1,500	720
General Fund	Other General Government	001.2500.540000	Travel & Per Diem	2,500	-	67
General Fund	Other General Government	001.2500.541000	Communications	50,000	7,000	33,951
General Fund	Other General Government	001.2500.542000	Postage & Freight	2,000	2,000	321
General Fund	Other General Government	001.2500.543000	Utilities - Power	11,500	7,000	8,871
General Fund	Other General Government	001.2500.543001	Utilities - Water	2,000	3,000	147
General Fund	Other General Government	001.2500.544000	Rents & Leases	3,500	3,500	2,262
General Fund	Other General Government	001.2500.545000	Insurance	106,000	99,000	50,178
General Fund	Other General Government	001.2500.546000	Building Maintenance	19,000	10,000	15,666
General Fund	Other General Government	001.2500.547000	Printing	1,000	-	924
General Fund	Other General Government	001.2500.548000	Legal Advertisements	6,500	-	-
General Fund	Other General Government	001.2500.549000	Other Current Charges	15,000	15,000	4,155
General Fund	Other General Government	001.2500.551000	Office Supplies	6,500	6,000	4,410
General Fund	Other General Government	001.2500.554000	Dues & Subscriptions	7,000	4,000	9,239
General Fund	Other General Government	001.2500.554001	Microsoft Licenses/Web	-	6,500	-
General Fund	Other General Government	001.2500.562000	Capital Outlay - Buildings	-	15,000	75,497
General Fund	Other General Government	001.2500.564001	Capital Outlay - Buildings	17,000	-	-
Other General Government Total				399,000	424,500	406,379

City of Lake Helen

Budget vs. Actual by GL Account through June 2024 with Working Proposed 2025 Budget Amounts for Comparison

Fund	Department	Account	Account Description	Proposed 2025 Budget	Adopted 2024 Budget	June 2024 YTD Balance
General Fund	Parks & Rec	001.2600.512000	Salary And Wages	12,000	60,000	-
General Fund	Parks & Rec	001.2600.521000	Fica Tax Expense	750	5,000	-
General Fund	Parks & Rec	001.2600.522000	Retirement Contributions	750	8,000	-
General Fund	Parks & Rec	001.2600.523000	Life And Health Insurance	-	11,000	-
General Fund	Parks & Rec	001.2600.524000	Workers' Compensation	500	1,000	-
General Fund	Parks & Rec	001.2600.531000	Professional Services	5,000	5,000	-
General Fund	Parks & Rec	001.2600.534000	Contracted Services	20,000	20,000	27,523
General Fund	Parks & Rec	001.2600.534002	Facility Cleaning Services	3,000	3,000	1,400
General Fund	Parks & Rec	001.2600.541000	Communications	6,000	1,000	2,300
General Fund	Parks & Rec	001.2600.543000	Utilities - Power	15,000	13,000	9,140
General Fund	Parks & Rec	001.2600.543001	Utilities - Water	6,000	10,000	2,946
General Fund	Parks & Rec	001.2600.544000	Rents & Leases	20,000	15,000	17,871
General Fund	Parks & Rec	001.2600.546000	Building Maintenance	25,000	6,000	60,317
General Fund	Parks & Rec	001.2600.546001	Equipment Maintenance	20,000	15,000	5,169
General Fund	Parks & Rec	001.2600.547000	Printing	500	-	300
General Fund	Parks & Rec	001.2600.548001	Special Events	16,000	-	7,844
General Fund	Parks & Rec	001.2600.548002	July 4Th Expenses	20,000	10,000	20,860
General Fund	Parks & Rec	001.2600.548003	Market in the Park	3,000	-	353
General Fund	Parks & Rec	001.2600.548004	Stressbuster 5K Event	19,000	12,000	16,538
General Fund	Parks & Rec	001.2600.549000	Other Current Charges	5,000	15,000	1,654
General Fund	Parks & Rec	001.2600.552000	Operating Supplies	45,000	17,000	24,526
General Fund	Parks & Rec	001.2600.552001	Fuel	4,500	3,000	2,656
General Fund	Parks & Rec	001.2600.562000	Capital Outlay - Buildings	-	25,000	115,340
General Fund	Parks & Rec	001.2600.564000	Vehicles & Equipment	-	-	7,883
	Parks & Rec Total			247,000	255,000	324,621
General Fund	Creative Arts Café	001.2700.543001	Utilities	5,000	-	-
General Fund	Creative Arts Café	001.2700.546000	Building Maintenance	10,000	5,000	-
General Fund	Creative Arts Café	001.2700.549000	Other Current Charges	-	-	156,626
	Creative Arts Café Total			15,000	5,000	156,626
General Fund	Police	001.3000.512000	Salary And Wages	455,000	430,000	334,246
General Fund	Police	001.3000.514000	Overtime	30,000	20,000	21,044
General Fund	Police	001.3000.521000	Fica Tax Expense	37,000	33,000	26,929
General Fund	Police	001.3000.522000	Retirement Contributions	135,000	20,000	3,984

City of Lake Helen

Budget vs. Actual by GL Account through June 2024 with Working Proposed 2025 Budget Amounts for Comparison

Fund	Department	Account	Account Description	Proposed 2025 Budget	Adopted 2024 Budget	June 2024 YTD Balance
General Fund	Police	001.3000.522001	Retirement Contributions - State	45,000	40,000	35,660
General Fund	Police	001.3000.523000	Life And Health Insurance	104,000	85,000	62,515
General Fund	Police	001.3000.524000	Workers' Compensation	6,000	6,000	-
General Fund	Police	001.3000.531000	Professional Services	2,000	2,000	500
General Fund	Police	001.3000.534000	Contracted Services	5,000	5,000	120
General Fund	Police	001.3000.540000	Travel & Per Diem	4,500	4,500	-
General Fund	Police	001.3000.541000	Communications	13,500	8,000	9,733
General Fund	Police	001.3000.542000	Postage & Freight	150	-	90
General Fund	Police	001.3000.543000	Utilities - Power	4,000	3,500	2,700
General Fund	Police	001.3000.543001	Utilities - Water	1,000	1,000	203
General Fund	Police	001.3000.544000	Rents & Leases	3,500	3,500	1,740
General Fund	Police	001.3000.546000	Building Maintenance	2,000	2,000	726
General Fund	Police	001.3000.546001	Equipment Maintenance	10,000	10,000	4,784
General Fund	Police	001.3000.549000	Other Current Charges	600	7,500	185
General Fund	Police	001.3000.551000	Office Supplies	2,250	2,000	1,249
General Fund	Police	001.3000.552000	Operating Supplies	10,000	25,000	5,954
General Fund	Police	001.3000.552001	Fuel	16,500	15,000	12,348
General Fund	Police	001.3000.554000	Dues & Subscriptions	3,000	5,000	121
General Fund	Police	001.3000.555000	Training	2,000	2,000	-
General Fund	Police	001.3000.564000	Equipment	22,000	45,000	6,320
General Fund	Police	001.3000.564001	Vehicles & Equipment	45,000	-	-
General Fund	Police	001.3000.571000	Police Car - Principal	57,000	32,000	23,940
Police Total				1,016,000	807,000	555,094
General Fund	Fire	001.3100.531000	Professional Services	4,000	4,000	54
General Fund	Fire	001.3100.534000	Contracted Services	622,000	521,000	390,514
Fire Total				626,000	525,000	390,568
General Fund	Resource Management	001.4200.534004	Contracted Services - Lake	20,000	20,000	-
General Fund	Resource Management	001.4200.534005	Contracted Services - Cemetery	15,000	20,000	5,400
Resource Management Total				35,000	40,000	5,400
General Fund	Roads	001.4400.512000	Salary And Wages	161,000	110,000	80,986
General Fund	Roads	001.4400.514000	Overtime	3,000	3,000	1,696
General Fund	Roads	001.4400.521000	Fica Tax Expense	12,500	9,000	6,324
General Fund	Roads	001.4400.522000	Retirement Contributions	23,000	16,000	4,832

City of Lake Helen

Budget vs. Actual by GL Account through June 2024 with Working Proposed 2025 Budget Amounts for Comparison

Fund	Department	Account	Account Description	Proposed 2025 Budget	Adopted 2024 Budget	June 2024 YTD Balance
General Fund	Roads	001.4400.523000	Life And Health Insurance	34,000	21,000	10,000
General Fund	Roads	001.4400.524000	Workers' Compensation	2,000	2,000	-
General Fund	Roads	001.4400.531000	Professional Services	80,000	40,000	-
General Fund	Roads	001.4400.531003	Road Maintenance Services	40,000	40,000	21,158
General Fund	Roads	001.4400.534000	Contracted Services	100,000	40,000	46,050
General Fund	Roads	001.4400.543000	Utilities - Power	32,500	30,000	21,942
General Fund	Roads	001.4400.544000	Rents & Leases	-	-	1,645
General Fund	Roads	001.4400.546000	Building Maintenance	5,000	5,000	333
General Fund	Roads	001.4400.546001	Equipment Maintenance	14,000	12,000	9,172
General Fund	Roads	001.4400.552000	Operating Supplies	30,000	30,000	14,206
General Fund	Roads	001.4400.552001	Fuel	3,000	3,000	130
General Fund	Roads	001.4400.553000	Road Materials & Supplies	30,000	20,000	16,417
General Fund	Roads	001.4400.563000	Capital Outlay - Infrastructure	-	100,000	-
General Fund	Roads	001.4400.564000	Vehicles & Equipment	-	-	115,369
General Fund	Roads	001.4400.564001	Vehicles & Equipment	35,000	-	-
Roads Total				605,000	481,000	350,259
General Fund	Solid Waste	001.6000.543002	Utilities - Solid Waste (Garbage)	530,000	510,000	285,821
General Fund	Solid Waste	001.6000.543003	Utilities - Solid Waste (Recycling)	-	-	(4,261)
Solid Waste Total				530,000	510,000	281,560
GENERAL FUND TOTAL				4,063,000	3,636,000	2,984,259
Stormwater Manager	Stormwater	110.4100.531000	Professional Services	25,000	40,000	-
Stormwater Manager	Stormwater	110.4100.534000	Contracted Services	40,000	5,000	44,996
Stormwater Manager	Stormwater	110.4100.552000	Operating Supplies	5,000	5,000	-
Stormwater Manager	Stormwater	110.4100.563000	Capital Outlay - Infrastructure	50,000	50,000	-
Stormwater Total				120,000	100,000	44,996
Impact Fees Fund	Other General Government	140.2500.563001	Capital Expansion - Impact Fees	50,000	50,000	-
Other General Government Total				50,000	50,000	-
Water Utility Fund	Water Utility	410.5000.512000	Salary And Wages	241,000	205,000	139,619
Water Utility Fund	Water Utility	410.5000.514000	Overtime	5,000	5,000	3,122
Water Utility Fund	Water Utility	410.5000.521000	Fica Tax Expense	19,000	17,000	10,916
Water Utility Fund	Water Utility	410.5000.522000	Retirement Contributions	41,000	35,000	11,514
Water Utility Fund	Water Utility	410.5000.523000	Life And Health Insurance	47,000	45,000	23,840
Water Utility Fund	Water Utility	410.5000.524000	Workers' Compensation	2,000	2,000	-

City of Lake Helen

Budget vs. Actual by GL Account through June 2024 with Working Proposed 2025 Budget Amounts for Comparison

Fund	Department	Account	Account Description	Proposed 2025 Budget	Adopted 2024 Budget	June 2024 YTD Balance
Water Utility Fund	Water Utility	410.5000.531000	Professional Services	200,000	5,000	50,687
Water Utility Fund	Water Utility	410.5000.532000	Accounting & Auditing	14,500	14,500	7,520
Water Utility Fund	Water Utility	410.5000.532001	Accounting - Financial Management	32,000	31,500	20,840
Water Utility Fund	Water Utility	410.5000.532002	Aclarian Software	-	10,000	-
Water Utility Fund	Water Utility	410.5000.532003	Tyler Software	10,000	-	3,465
Water Utility Fund	Water Utility	410.5000.534000	Contracted Services	130,000	120,000	62,347
Water Utility Fund	Water Utility	410.5000.541000	Communications	17,500	10,000	9,864
Water Utility Fund	Water Utility	410.5000.542000	Postage & Freight	7,500	2,000	3,498
Water Utility Fund	Water Utility	410.5000.543000	Utilities - Power	40,000	25,000	25,000
Water Utility Fund	Water Utility	410.5000.543001	Utilities - Water	5,000	5,000	818
Water Utility Fund	Water Utility	410.5000.544000	Rents & Leases	5,000	5,000	1,620
Water Utility Fund	Water Utility	410.5000.545000	Insurance	70,000	65,000	33,452
Water Utility Fund	Water Utility	410.5000.546000	Building Maintenance	10,000	10,000	27,308
Water Utility Fund	Water Utility	410.5000.546001	Equipment Maintenance	50,000	50,000	9,686
Water Utility Fund	Water Utility	410.5000.547000	Printing - UT	10,000	-	-
Water Utility Fund	Water Utility	410.5000.549000	Other Current Charges	5,000	1,500	3,313
Water Utility Fund	Water Utility	410.5000.551000	Office Supplies	5,000	5,000	669
Water Utility Fund	Water Utility	410.5000.552000	Operating Supplies	80,000	80,000	24,458
Water Utility Fund	Water Utility	410.5000.552001	Fuel	10,000	10,000	2,423
Water Utility Fund	Water Utility	410.5000.552003	Chemicals	45,000	25,000	29,142
Water Utility Fund	Water Utility	410.5000.552004	Software	2,000	2,000	-
Water Utility Fund	Water Utility	410.5000.554000	Dues & Subscriptions	7,000	7,000	5,311
Water Utility Fund	Water Utility	410.5000.564000	Vehicles & Equipment	200,000	104,000	159,000
Water Utility Fund	Water Utility	410.5000.564001	Cap Outlay - DW640610 Grant	391,000	-	-
Water Utility Fund	Water Utility	410.5000.564002	Cap Outlay - DW640310 Grant	411,000	-	-
Water Utility Fund	Water Utility	410.5000.572000	Interest Expense	17,500	17,500	8,694
Water Impact Fees	Water Utility	411.5000.563000	Capital Outlay - Infrastructure	30,000	30,000	296,686
	Water Utility Total			2,160,000	944,000	974,811
	Grand Total			6,393,000	4,730,000	4,004,065