

City of Lakeland Shores
Final 2018 General Fund Budget
Presented at 12/7/17 City Council Meeting

Description	2015 Actual	2016 Actual	2017 Estimate	2017 Budget	2018 Budget	Inc (Dec) 18 - 17 Bud	
						\$	%
100 General Fund							
A. Receipts							
31000 Gen'l Prop Taxes							
31001 Curr Yr Gen'l Prop Taxes	\$104,211	\$106,663	\$106,793	\$108,134	\$105,364	(\$2,770)	-2.6%
31002 Prior Yrs Gen'l Prop Taxes	\$1,568	\$0	\$1,323	\$0	\$0	\$0	
31050 Curr Yr Fiscal Disp Tax Levy	\$3,578	\$2,927	\$3,537	\$4,889	\$4,889	\$0	0.0%
31051 Prior Yrs Fiscal Disp Tax Levy	\$1,852	\$0	\$1,420	\$0	\$0	\$0	
Total 31000 Gen'l Prop Taxes	\$111,208	\$109,590	\$113,072	\$113,023	\$110,253	(\$2,770)	-2.5%
31701 Gravel Tax	\$0	\$0	\$0	\$0	\$0	\$0	
32000 Licenses & Permits							
32110 Bus Lic (Liq, Cig, Beer, Other)	\$1,300	\$1,840	\$2,390	\$1,540	\$1,540	\$0	0.0%
32230 Building Permits & Fees	\$185	(\$202)	\$3,275	\$100	\$100	\$0	0.0%
32235 Applications, CUPs	\$1,000	\$500	\$300	\$500	\$500	\$0	0.0%
32240 Pet Licenses & Releases	\$10	\$110	\$10	\$30	\$30	\$0	0.0%
32250 Misc & Other	\$0	\$20	\$300	\$0	\$0	\$0	
Total 32000 Licenses & Permits	\$2,495	\$2,268	\$6,275	\$2,170	\$2,170	\$0	0.0%
33620 Recycling Grant	\$0	\$0	\$1,728	\$0	\$1,750	\$1,750	
35104 Fines, Fees & Forfeits	\$133	\$692	\$1,065	\$200	\$200	\$0	0.0%
36000 Special Assessments							
36101 Spec Assess - Prior Yr	\$0	\$0	\$0	\$0	\$0	\$0	
Total 36000 Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	
36210 4M Fund	\$12	\$101	\$352	\$15	\$125	\$110	733.3%
36900 All Other Income	\$0	\$0	\$0	\$0	\$0	\$0	
36810 Insurance Refunds/Dividends	\$1,220	\$1,743	\$0	\$0	\$0	\$0	
39900 Other Financing Sources/Transfers	\$0	\$0	\$0	\$0	\$0	\$0	
Total A. Receipts	\$115,069	\$114,393	\$122,493	\$115,408	\$114,498	(\$910)	-0.8%

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B. Expenditures							
41101 Mayor/Council Wages & Benefits	\$12,673	\$11,478	\$9,453	\$12,830	\$11,664	(\$1,166)	-9.1%
41400 Administration & Finance							
41401 Admin/Finance Wages & Benefits	\$11,673	\$15,200	\$13,382	\$16,000	\$12,000	(\$4,000)	-25.0%
41420 Accounting Services	\$4,560	\$4,800	\$5,250	\$5,250	\$5,400	\$150	2.9%
41425 Office Supplies & Postage	\$961	\$1,279	\$1,000	\$1,000	\$1,250	\$250	25.0%
Total 41400 Administration & Finance	\$17,193	\$21,279	\$19,632	\$22,250	\$18,650	(\$3,600)	-16.2%
41900 Other General Government							
41901 Office Communications	\$622	\$1,272	\$1,025	\$1,000	\$1,300	\$300	30.0%
41903 Other Printing & Publishing	\$50	\$326	\$273	\$400	\$400	\$0	0.0%
41904 Dues & Subscriptions	\$682	\$726	\$558	\$775	\$775	\$0	0.0%
41905 City Hall Rent	\$1,100	\$1,200	\$1,000	\$1,200	\$1,200	\$0	0.0%
41910 Legal Services	\$633	\$5,163	\$3,266	\$4,700	\$4,700	\$0	0.0%
41920 Assessment Services	\$2,504	\$2,600	\$2,623	\$2,650	\$2,650	\$0	0.0%
41980 Office Equip & Furn	\$0	\$3	\$300	\$100	\$500	\$400	400.0%
Total 41900 Other General Government	\$5,590	\$11,290	\$9,045	\$10,825	\$11,525	\$700	6.5%
42000 Public Safety							
42100 Police Protection	\$18,161	\$19,090	\$19,000	\$19,000	\$19,500	\$500	2.6%
42200 Fire & Ambulance Services	\$22,147	\$22,800	\$23,173	\$23,173	\$24,094	\$921	4.0%
42700 Animal Control	\$237	\$70	\$200	\$200	\$200	\$0	0.0%
Total 42000 Public Safety	\$40,545	\$41,960	\$42,373	\$42,373	\$43,794	\$1,421	3.4%

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43100 Streets & Drainage							
43105 Road Comm Wages & Benefits	\$1,583	\$0	\$0	\$1,800	\$0	(\$1,800)	-100.0%
43110 Street Repairs & Maintenance	\$3,819	\$7,697	\$822	\$4,500	\$5,250	\$750	16.7%
43125 Snow & Ice Removal	\$1,313	\$2,446	\$3,850	\$3,850	\$3,850	\$0	0.0%
43127 Monthly Mobilization Fee	\$400	\$0	\$0	\$0	\$0	\$0	
43130 Brush & Weed Control	\$0	\$0	\$300	\$300	\$300	\$0	0.0%
43140 Traffic & Signal Services	\$0	\$195	\$0	\$1,200	\$1,200	\$0	0.0%
43150 Engineering Services	\$2,118	\$1,370	\$6,101	\$2,900	\$3,500	\$600	20.7%
43160 Street Lighting	\$1,281	\$1,124	\$1,000	\$1,440	\$1,440	\$0	0.0%
Total 43100 Streets & Drainage	\$10,514	\$12,831	\$12,074	\$15,990	\$15,540	(\$450)	-2.8%
43200 Sanitation							
43245 Recycling	\$3,419	\$3,500	\$3,964	\$4,000	\$6,000	\$2,000	50.0%
43250 Other/City Clean Up	\$280	\$393	\$275	\$400	\$400	\$0	0.0%
Total 43200 Sanitation	\$3,699	\$3,893	\$4,239	\$4,400	\$6,400	\$2,000	45.5%
43135 Watershed Management	\$1,282	\$1,561	\$1,565	\$1,600	\$1,650	\$50	3.1%
48000 Insurance							
48105 Workers Compensation	\$258	\$183	\$200	\$340	\$225	(\$115)	-33.8%
48115 General Liability	\$2,094	\$2,086	\$1,957	\$2,100	\$2,100	\$0	0.0%
Total 48000 Insurance	\$2,352	\$2,269	\$2,157	\$2,440	\$2,325	(\$115)	-4.7%
49000 All Other Expenditures							
49105 Education & Training	\$0	\$0	\$0	\$500	\$500	\$0	0.0%
49110 Other Grants/Services	\$150	\$0	\$0	\$0	\$0	\$0	
49120 Miscellaneous	\$0	\$56	\$200	\$200	\$200	\$0	0.0%
Total 49000 All Other Expenditures	\$150	\$56	\$200	\$700	\$700	\$0	0.0%
Total B. Expenditures	\$93,997	\$106,617	\$100,737	\$113,408	\$112,248	(\$1,160)	-1.0%

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Total 100 General Fund b/4 Transfers	\$21,071	\$7,776	\$21,755	\$2,000	\$2,250	\$250	12.5%
C. Transfers & Other Financing							
89008 Trf to LT Imp - Street Imp	(\$18,500)	(\$5,000)	\$0	\$0	\$0	\$0	
89003 Trf to LT Imp - Elections	(\$2,050)	(\$2,000)	(\$2,500)	(\$2,000)	(\$2,250)	\$250	12.5%
45105 Recreation Facilities	\$0	\$0	\$0	\$0	\$0	\$0	
Total C: Transfers & Other Financing	(\$20,550)	(\$7,000)	(\$2,500)	(\$2,000)	(\$2,250)	\$250	-12.5%
E. Transfer in from Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	
Total 100 General Fund	\$521	\$776	\$19,255	\$0	\$0	\$0	
General Fund Balance - Ending	\$50,479	\$51,255	\$70,510	\$51,255	\$70,510		

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Inc (Dec) 18 - 17 Bud

Description	2015 Actual	2016 Actual	2017 Estimate	2017 Budget	2018 Budget	\$	%
Taxable Market Value (000)	\$52,869	\$52,955		\$54,235	\$54,132	(\$102)	-0.2%
New Construction (000)	\$305	\$140		\$1,062	\$42	(\$1,021)	-96.1%
Total Tax Capacity (000)	\$581	\$581		\$597	\$596	(\$1)	-0.2%
Tax Capacity for Local Tax Rate (000)	\$566	\$566		\$582	\$581	(\$1)	-0.2%
Local Tax Rate	24.969%	25.696%		24.949%	24.737%	-0.211%	-0.8%

Certified Levy Calculations

1. General Fund Local Levy + Street Imp	\$135,150	\$139,480		\$140,134	\$138,530	(\$1,604)	-1.1%
2. Less LGA (net of State Cuts)	\$0	\$0		\$0	\$0	\$0	
3. Fiscal Disparity	\$4,597	\$4,585		\$4,889	\$4,889	\$0	0.0%
4. Fire Hall Debt & Relief Assoc	\$6,133	\$6,024		\$5,047	\$5,114	\$67	1.3%
5. Certified Levy	<u>\$145,880</u>	<u>\$150,089</u>		<u>\$150,070</u>	<u>\$148,533</u>	<u>(\$1,537)</u>	<u>-1.0%</u>

A. General Fund Budget Requirement				\$115,408	\$114,498	(\$910)	-0.8%
B. Street Improvements				\$32,000	\$33,166	\$1,166	3.6%
C. Less Other Resources				(\$2,385)	(\$4,245)	(\$1,860)	78.0%
D. Fire Relief Association				\$300	\$300	\$0	0.0%
E. Debt Service Levy - Fire Station				\$4,747	\$4,814	\$67	1.4%
F. Certified Levy as Above				<u>\$150,070</u>	<u>\$148,533</u>	<u>(\$1,537)</u>	<u>-1.0%</u>

City Taxes for Residential Mkt Values:

\$350,000	\$858.99	\$849.83	(\$9.16)	-1.1%
\$500,000	\$1,247.44	\$1,234.54	(\$12.90)	-1.0%
\$850,000	\$2,338.95	\$2,314.17	(\$24.78)	-1.1%

Debt Service Levy for Fire Hall Expansion/Remodel

Debt Serv Levy for Fire Hall	\$4,747	\$4,814	\$67	1.4%
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