

## EAST LAKE RECREATION SERVICES DISTRICT

The East Lake Recreation Services District (East Lake Recreation SD) is a municipal services taxing district within unincorporated Pinellas County. This special taxing district was established in 2014 by the Board of County Commissioners for the purpose of providing recreation services and facilities to the residents of the East Lake Fire District. These facilities and services are funded by ad valorem taxes. Property owners within the district are levied a separate millage for this purpose. The maximum millage rate that can be levied is 0.25 mills.

### 1084 EAST LAKE RECREATION SERVICES DISTRICT

Department Revenues by Fund / Account		FY15 Revised Budget (a)	FY16 Request	FY16 Request vs. FY15 Bud %	
1084	Ad Valorem Revenues	586,830	609,680	22,850	3.9%
	Excess Fees - Constitutional Officers	-	3,660	3,660	****
	Interest Earnings	-	160	160	****
	Subtotal East Lake Recreation SD Revenue	586,830	613,500	26,670	4.5%
	Beginning Fund Balance	- (b)	39,660	39,660	****
<b>Total Revenues &amp; Fund Balance</b>		<b>586,830</b>	<b>653,160</b>	<b>66,330</b>	<b>11.3%</b>
Millage Rate		0.2500	0.2500	0.0000	0.0%
<i>*FY16 ad valorem revenues reflect a 4.0% increase in October 2014 taxable values</i>					
Department Expenditures by Program		FTE by Program			
1084	East Lake Recreation Program	540,810	600,110	n/a	59,300 11.0%
	Constitutional Officers Transfers	12,240 (c)	18,620	n/a	6,380 52.1%
	Reserves Program	33,780	34,430	n/a	650 1.9%
<b>Subtotal Expenditures</b>		<b>586,830</b>	<b>653,160</b>	<b>0</b>	<b>66,330 11.3%</b>
	Less Reserves	(33,780)	(34,430)		(650) 1.9%
<b>Total Expenditures without Reserves</b>		<b>553,050</b>	<b>618,730</b>		<b>65,680 11.9%</b>
Personnel Summary					
Total FTE (Full-time equivalent positions)		0.0	0.0	0	0.0 *****

#### Target Reconciliation

FY16 Budget Request Target Not Applicable  
 FY16 County support of the East Lake Recreation SD is funded by a separate property tax levy apart from the General Fund.

EAST LAKE Recreation TOTAL BUDGET	FY15 Budget	% of Total	FY16 Request	% of Total
County Aid to Govt Agencies (d)	\$536,850	100.0%	\$618,730	99.6%
Advertising	\$0	0.0%	\$1,000	0.2%
Other Recreation Funding	\$0	0.0%	\$1,600	0.3%
<b>Total Budget</b>	<b>\$536,850</b>	<b>100.0%</b>	<b>\$621,330</b>	<b>100.0%</b>



- (a) FY15 Revised Budget as of January 31, 2015  
 (b) New Fund - FY15 No Beginning Fund Balance  
 (c) FY15 Constitutional Officers Transfers only included the Tax Collector  
 (d) Excludes Cost Allocation Expense and Debt Service

**Department: East Lake Recreation Services District**

Program	Description	FY16 Total Program Allocation (\$)	FTE's *	FY16 Total Program Revenue (\$)	Performance Measures
<b>Recreation Operating</b>	Recreation Services to residents of the East Lake unincorporated community. Amount not to exceed ad valorem revenues collected.	<b>\$597,400</b>	<b>1.0</b>	<i>See below</i>	<i>Being developed</i>
<b>SUBTOTAL - PROGRAMS:</b>		<b>\$597,400</b>	<b>1.0</b>		
<b>Administrative charges</b>	Tax Collector and Property Appraiser Commissions	<b>\$18,620</b>			
Recreation Administrative - Other	Full Cost Allocation and Debt Service	<b>\$2,710</b>			
<b>SUBTOTAL - EXPENDITURES:</b>		<b>\$618,730</b>	<b>1.0</b>		
<b>Reserves</b>	Reserves	<b>\$34,430</b>			
<b>GRAND TOTALS:</b>		<b>\$653,160</b>	<b>1.0</b>		

NOTE: This budget is supported by a separate property tax levy for the East Lake Community Services District.

**Other Revenues**

Advertising	<b>\$1,000</b>
User Agreements	<b>\$600</b>
Special Events Programs	<b>\$500</b>
Miscellaneous	<b>\$500</b>
<b>OTHER FUNDS TOTAL:</b>	<b>\$2,600</b>
<b>All TOTALS - Less Reserves and Admin Other:</b>	<b>\$600,000</b>

\* FTE's are not County employees