

City of Lakeland – 2015 Final Budget & Levy
Approved at December 16, 2014 City Council Meeting

The final budget and levy approved at the December 16th City Council meeting is a \$26,162 or 2.5% increase in the budget and a \$9,829 or -1.0% decrease in the certified levy. To achieve the 1.0% decrease in the levy, the City Council approved:

1. \$25,000 transfer from Budget Reserve (LGA) to fund \$25,000 increase in Public Works Streets.
2. \$25,000 transfer from Budget Reserve(LGA) for the General Fund.
3. \$10,000 transfer from Cable Communications (LT Imp Fund) to the General Fund to further decrease the Levy.

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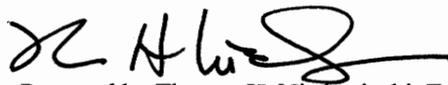
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Prepared by Thomas H. Niedzwiecki, Treasurer

City of Lakeland
Summary of 2015 Final Budgets and Certified Levy
Approved 12/16/14

	Budget				Certified Property Tax Levy			
	2014	2015	\$ Inc (Dec)	% Inc (Dec)	2014	2015	\$ Inc (Dec)	% Inc (Dec)
A. Summary by Fund: Budget and Levy								
General Fund (Sch B1, B2 & B3)	\$580,079	\$567,700	(\$12,379)	-2.1%	\$541,668	\$518,189	(\$23,479)	-4.3%
Public Works - Streets & Pub Wks Admin (Sch C1)	\$319,089	\$345,589	\$26,500	8.3%	\$315,789	\$317,289	\$1,500	0.5%
Public Works - Snow & Ice (Sch C2)	\$72,000	\$84,000	\$12,000	16.7%	\$65,000	\$77,000	\$12,000	18.5%
Special Parks (includes Beach) (Sch D)	\$25,000	\$25,000	\$0	0.0%	\$25,000	\$25,000	\$0	0.0%
Debt Serv Fund - Fire Station Expansion/Remodel	\$27,860	\$28,010	\$150	0.5%	\$27,860	\$28,010	\$150	0.5%
Fire Relief Association	\$500	\$500	\$0	0.0%	\$500	\$500	\$0	0.0%
Debt Serv Fund - Lakeland Village 2008A G.O. Imp Bond	\$20,000	\$20,000	\$0	0.0%	\$20,000	\$20,000	\$0	0.0%
Total Budget and Certified Levy	\$1,044,528	\$1,070,799	\$26,271	2.5%	\$995,817	\$985,988	(\$9,829)	-1.0%

B. Local Levy (Certified Levy less Fiscal Disparity Tax Levy)

\$920,233 \$908,223 (\$12,010) -1.3%

C. Calculation of Local Tax Rate

	2010	2011	2012	2013				
Taxable Market Value	\$229,585,300	\$226,363,500	\$204,210,500	\$185,812,500	\$189,797,500	\$200,457,900	\$10,660,400	5.6%
Local Taxable Value (Tax Capacity)	\$2,405,132	\$2,352,210	\$2,106,784	\$1,915,625	\$1,956,777	\$2,087,640	\$130,863	6.7%
Local Tax Rate	38.420%	40.375%	44.462%	48.194%	47.028%	43.505%	-3.523%	-7.5%
Taxable Market Value Increase		-1.4%	-9.8%	-9.0%	2.1%	5.6%		


Prepared by Thomas H. Niedzwiecki, Treasurer

**City of Lakeland
2015 Final Budget - General Fund**

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Full Year Actual	2014 Annual Budget	2015 Annual Budget	Increase (Decrease) 2015 minus 2014 Budget	
							\$	%
100 General Fund								
A. Receipts								
01 General Property Taxes								
31000 Gen'l Prop Taxes - Current Year	403,048	435,143	458,273	453,806	466,084	440,424	(25,660)	-5.5%
31001 Gen'l Prop Taxes - Prior Yrs	8,871	8,939	13,887	10,347	0	0	0	
Total 01 General Property Taxes	411,919	444,083	472,160	464,154	466,084	440,424	(25,660)	-5.5%
02 Fiscal Disparity Tax Levy								
31050 Fiscal Disp Tax Levy - Curr Year	75,972	80,093	67,812	72,852	60,584	62,765	2,181	3.6%
31051 Fiscal Disp Tax Levy - Prior Yrs	0	3,985	1,275	1,555	0	0	0	
Total 02 Fiscal Disparity Tax Levy	75,972	84,078	69,087	74,407	60,584	62,765	2,181	3.6%
06 31701 Gravel Tax	0	0	0	0	0	0	0	#DIV/0!
08 Business Licenses & Permits	3,470	3,630	3,815	4,441	3,000	3,000	0	0.0%
09 Non-Business Licenses & Permits	818	670	791	309	500	500	0	0.0%
33001 LGA - Local Government Aid	33,574	0	0	0	0	0	0	#DIV/0!
33003 MV Credit	2,215	2,167	63	0	0	0	0	#DIV/0!
33005 PERA Aid	461	461	461	461	461	461	0	0.0%
23 33620 County Recycling Grant	5,165	5,226	5,226	5,226	5,000	5,000	0	0.0%
23 33621 Recycling Other (LS)	2,678	1,821	2,384	2,541	2,000	3,100	1,100	55.0%
27 General Government								
34107 Assessment Searches	0	80	100	50	100	100	0	0.0%
34109 Applications	725	2,275	1,152	1,550	3,500	2,500	(1,000)	-28.6%
36220 City Hall Rental	1,050	1,500	1,625	1,200	1,200	1,200	0	0.0%
Total 27 General Government	1,775	3,855	2,877	2,800	4,800	3,800	(1,000)	-20.8%
35 34790 Newsletter - Oth Serv Charges	3,500	3,500	4,200	3,150	4,000	4,000	0	0.0%
36 35104 Police Fines & PA Costs	11,434	10,978	9,457	12,152	8,500	9,500	1,000	11.8%
37 36210 Interest Earnings - 4M Fund	332	77	67	109	100	100	0	0.0%
39 36200 Misc Inc	721	269	316	164	50	50	0	0.0%
Transfer from Oth Funds or Prior Years				7,000	25,000	35,000	10,000	40.0%
Total A. Receipts	554,033	560,813	570,904	576,914	580,079	567,700	(12,379)	-2.1%
B. Expenditures								
01 Mayor and Council								
41100 Mayor & Council	13,672	13,941	13,941	13,941	13,176	13,176	0	0.0%
41120 Planning Commission	579	996	821	2,449	3,600	3,600	0	0.0%
Total 01 Mayor and Council	14,250	14,937	14,762	16,390	16,776	16,776	0	0.0%
02 Administration & Finance								
41350 City Gov't Affairs	14,880	6,965	6,125	4,200	6,500	4,200	(2,300)	-35.4%
41400 City Clerk and Staff	100,150	91,660	94,703	108,831	108,275	110,219	1,944	1.8%

Amt is net of \$15,000 Contingency

**City of Lakeland
2015 Final Budget - General Fund**

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Full Year Actual	2014 Annual Budget	2015 Annual Budget	Increase (Decrease) 2015 minus 2014 Budget	
							\$	%
41510 Treasurer	5,285	5,315	5,285	5,285	5,625	5,765	140	2.5%
Total 02 Administration & Finance	120,315	103,940	106,113	118,316	120,400	120,184	(216)	-0.2%
03 General Government - Other								
41550 Assessing	10,693	11,028	10,860	11,130	11,300	11,400	100	0.9%
41605 City Zoning Administrator	0	0	7,536	15,318	25,000	5,000	(20,000)	-80.0%
41610 Legal Services - General	17,470	9,823	26,287	25,524	16,000	20,000	4,000	25.0%
41615 Legal Services - Prosecution	9,660	9,485	9,653	18,113	9,800	11,000	1,200	12.2%
41620 City Engineer - General	2,889	7,588	6,847	14,145	5,000	6,700	1,700	34.0%
41900 Other General Government	28,444	16,906	16,788	18,942	20,267	20,267	0	0.0%
41940 Buildings and Plant	10,468	5,639	10,095	5,159	9,000	8,000	(1,000)	-11.1%
Total 03 General Government - Other	79,623	60,469	88,066	108,331	96,367	82,367	(14,000)	-14.5%
04 Public Safety								
42100 Police Protection	94,737	94,653	100,627	102,359	105,500	106,500	1,000	0.9% Sheriff Est \$105,255 + Contingency
42200 Fire Protection	96,804	98,641	97,787	102,514	103,804	106,343	2,539	2.4%
42500 Civil Defense	153	420	108	169	500	500	0	0.0%
42700 Animal Control	1,902	2,239	1,409	1,587	2,200	2,000	(200)	-9.1%
Total 04 Public Safety	193,596	195,953	199,932	206,629	212,004	215,343	3,339	1.6%
12 Street Lighting								
43160 Street Lighting	13,439	11,816	12,015	12,865	12,500	12,000	(500)	-4.0%
Total 12 Streets and Drainage	13,439	11,816	12,015	12,865	12,500	12,000	(500)	-4.0%
18 Refuse & Waste Removal								
43230 Garbage Disp/Clean Up Day	2,161	1,321	1,678	1,127	2,200	2,200	0	0.0%
43245 Other Sanitation/Recycling	23,564	18,040	21,486	22,560	23,500	30,970	7,470	31.8%
Total 18 Refuse & Waste Removal	25,726	19,361	23,164	23,687	25,700	33,170	7,470	29.1%
26 Recreation & Parks								
45207 Recreation & Parks	20,651	13,213	23,836	18,651	24,634	24,663	28	0.1%
Total 26 Recreation & Parks	20,651	13,213	23,836	18,651	24,634	24,663	28	0.1%
32 Cons of Natural Resources (WMO)								
42 48000 Insurance	1,193	2,672	2,311	2,316	3,000	3,000	0	0.0%
43 49000 Other Current Expenditures	847	0	4,373	4,220	5,500	6,000	500	9.1%
50 Other Expense (Revenue)								
A. Grants	0	0	0	0	0	0	0	
C. City Vehicles	0	0	2,000	0	0	0	0	
D. Office Equipment	0	0	1,000	0	0	0	0	
E. Communications	7,000	0	0	0	0	(10,000)	(10,000)	
F. City Hall	0	0	0	0	0	2,000	2,000	
G. Public Safety	0	0	0	0	0	0	0	

New Contract. Net to Lakeland is \$6,375 as Lakeland Shores share increases \$1,100.

Includes YSB - \$5,000 in 2014

**City of Lakeland
2015 Final Budget - General Fund**

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Full Year Actual	2014 Annual Budget	2015 Annual Budget	Increase (Decrease) 2015 minus 2014 Budget	
							\$	%
H. Bike Trail	0	0	0	0	0	0	0	
I. Civil Defense (Warning Siren, etc)	0	2,000	2,000	2,000	1,000	1,000	0	
J. City Mower	0	0	0	1,000	1,000	0	(1,000)	
Q. Elections	2,000	2,000	4,000	3,000	3,000	4,000	1,000	33.3%
S. City Share of CSAH 18	10,000	4,000	0	0	0	0	0	
AA. Water Usage Fee Subsidy	28,998	28,998	28,998	28,998	28,998	28,998	0	0.0%
DD. TIF District	0	0	0	0	0	0	0	
EE. Audit & Legal Reserve	0	7,400	6,000	6,000	11,000	0	(11,000)	-100.0%
FF. Surface Water Drainage	0	0	0	0	0	0	0	
GG. Codification Contract (LMC)	0	3,088	10,000	6,000	0	0	0	#DIV/0!
HH. Afton-Lakeland Gully Erosion	0	0					0	
II. Local Surface Water Mgmt Plan	4,500	2,500	0	0	0	0	0	
JJ. Gravel Tax Loan \$40,146.54	7,200	7,200	7,200	7,200	7,200	7,200	0	0.0%
ZZ. Budget Reserve		12,500		0	0	10,000	10,000	#DIV/0!
Total 50 Other Expense (Revenue)	59,698	69,686	61,198	54,198	52,198	43,198	(9,000)	-17.2%
Total B. Expenditures	539,532	502,240	545,964	576,442	580,079	567,700	(12,379)	-2.1%
Total 100 General Fund	14,501	58,573	24,940	472	0	0		

**City of Lakeland
2015 Final Budget - Public Works**

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Full Year Actual	2014 Annual Budget	2015 Annual Budget	\$	%
401 Public Works Fund								
A. 36210 Unallocated Interest Earnings	325	173	172	113	300	300	0	
B. Public Works Administration								
43305 Wages, Taxes, Benefits	0	9,175	12,148	8,784	0	0	0	
43330 Other Expenses	327	464	364	91	0	0	0	
Total B. Public Works Administration	327	9,638	12,512	8,875	0	0	0	
C. Street Maint & Improvements								
31660 Street Maint Levy - Curr Yr	59,444	49,544	49,544	49,544	49,544	49,544	0	
Trf from Budget Reserve (LGA)	0	0	0	0	0	25,000	25,000	
31670 Street Imp Levy - Curr Yr	266,245	276,245	266,245	266,245	266,245	267,745	1,500	
31671 Street Imp Levy - Prior Yrs	0	0	0	0	0	0	0	
35660 Street/Park Maint Serv Chgs	3,269	529	2,887	1,601	3,000	3,000	0	
35661 Street Imp Serv Chgs	0	0	0	0	0	0	0	
Subtotal - Street Revenue	328,958	326,318	318,676	317,390	318,789	345,289	26,500	8.1%
43130 Street Maint incl Wages & Benefits	79,560	35,494	45,071	71,762	40,000	39,000	(1,000)	
43140 Street Improvements & Drainage	104,633	299,439	323,777	276,601	261,089	286,089	25,000	
43157 Building Rent & Expenses	5,000	5,000	5,251	5,335	4,500	5,500	1,000	
43180 Insurance	2,867	1,913	3,436	2,358	3,000	3,000	0	
43190 Vehicle & Equip Replacement	3,637	3,600	4,500	4,500	5,000	5,000	0	
43191 Vehicle Fuel & Maintenance	2,046	33	3,447	1,530	1,000	1,500	500	
43192 Equipment Maint/Rental	821	17	25	122	2,000	3,000	1,000	
43195 Supplies	1,948	569	916	201	1,500	1,500	0	
43197 Other Expense	1,332	597	1,050	558	1,000	1,000	0	
Subtotal - Street Expenses	201,843	346,662	387,475	362,966	319,089	345,589	26,500	13.1%
Streets: Transfers and Other	0	0	0	0	0	0	0	
Total C. Street Maint & Imp	127,114	(20,344)	(68,799)	(45,576)	(300)	(300)	0	
D. Snow & Ice Control								
31650 Snow & Ice Levy - Curr Yr	83,500	65,000	65,000	65,000	65,000	77,000	12,000	
31651 Snow & Ice Levy - Prior Yrs	0	0	0	0	0	0	0	
35650 Snow & Ice Serv Chgs	7,151	4,792	3,647	6,536	7,000	7,000	0	
Subtotal - Snow & Ice Revenue	90,651	69,792	68,647	71,536	72,000	84,000	12,000	13.2%
43205 Wages, Taxes, Benefits	9,033	14,518	7,069	10,039	9,000	10,000	1,000	
43210 Building Rent	19,080	19,080	20,034	20,323	18,000	20,500	2,500	
43211 Building Expenses	2,633	3,286	2,299	2,698	3,000	3,000	0	
43215 Insurance	1,325	1,484	1,286	1,164	1,500	1,500	0	
43220 Vehicle & Equip Replacement	10,850	31,000	31,000	11,000	24,000	24,000	0	

**City of Lakeland
2015 Final Budget - Public Works**

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Full Year Actual	2014 Annual Budget	2015 Annual Budget	\$	%
43221 Vehicle Fuel & Maintenance	7,586	9,780	9,478	21,105	9,000	15,000	6,000	
43222 Equipment Maint/Rental	3,230	3,345	770	697	3,000	3,000	0	
43225 Supplies, Sand & Salt	5,971	2,266	2,383	11,356	3,500	6,000	2,500	
43230 Other Expenses	(41)	1,490	959	88	1,000	1,000	0	
Subtotal - Snow & Ice Expenses	59,668	86,249	75,278	78,469	72,000	84,000	12,000	20.1%
Snow & Ice: Transfers and Other	0	0	0	0	0	0	0	
Total D. Snow & Ice Control	30,983	(16,457)	(6,631)	(6,933)	0	0	0	
E. Vehicle & Equipment Replacement R	14,600	34,600	35,500	12,630	0	0	0	
Total 401 Public Works Fund	172,695	(11,666)	(52,269)	(48,641)	0	0	0	

**City of Lakeland
2015 Final Budget - Special Parks**

Description	2010 Annual Budget	2011 Annual Budget	2012 Annual Budget	2013 Annual Budget	2014 Annual Budget	2015 Annual Budget	\$	%
Special Parks								
General Park Improvement Levy	6,000	6,000	25,000	25,000	25,000	25,000	0	0.0%
Lakeland Bike Trail Levy	0	0	0	0	0	0	0	
Subtotal - Park Revenue	6,000	6,000	25,000	25,000	25,000	25,000	0	0.0%
General Park Expenses	6,000	6,000	6,000	25,000	25,000	25,000	0	0.0%
Lakeland Bike Trail Improvement						0	0	
Subtotal - Park Expenses	6,000	6,000	6,000	25,000	25,000	25,000	0	0.0%
Parks: Transfers and Other	0	0	0	0	0	0	0	
Total Special Parks	0	0	19,000	0	0	0	0	

City of Lakeland
Long-Term Improvement Fund
2015 Final Budget

	Actual Balance 06/30/14	Estimate Remaining Expenses 2014	2014 Transfers	2015 Budgeted Transfers	Balance Available 2015	Comments
#801 LT Improvement Fund						
A. Grants	0.00				0.00	
C. City Vehicles	5,395.50			0.00	5,395.50	
D. Office Equipment	5,360.86			0.00	5,360.86	
E. Communications	34,279.59	(7,000.00)		(10,000.00)	17,279.59	2015 Trf \$10,000 to Budget Reserve to reduce Levy
F. City Hall	22,833.81			2,000.00	24,833.81	
G. Public Safety	10,368.79				10,368.79	
I. Civil Defense (Warning Siren, etc)	26,634.38		1,000.00	1,000.00	28,634.38	
J. City Mower	13,000.00		1,000.00	0.00	14,000.00	
Q. Elections	2,216.84	(4,000.00)	3,000.00	4,000.00	5,216.84	Add'l needed for new election equipment
R & DD. Economic Development & TIF 1-2	435.72				435.72	
S. CSAH 18 Improvements	108,783.66				108,783.66	County Estimate as of 5/27/08 is \$108,966
EE. Audit & Legal Reserve	24,141.48	(10,000.00)	11,000.00	0.00	25,141.48	Includes escrow write-offs
FF. Surface Water Drainage	18,804.00				18,804.00	Consider using for Quixote Av N Drainage Proj
GG. Codification of Ordinances	7,028.60				7,028.60	
II. Local Surface Water Mgmt Plan	1,595.24				1,595.24	Loan repaid Apr 2012: \$6,289
JJ. Gravel Tax Loan \$40,146.54	(6,528.96)		7,200.00	7,200.00	7,871.04	Annual \$7,200 pymts due Feb 1st: Final 2/1/15
YY. LT Imp Reserve	62,984.64				62,984.64	
ZZ. Budget Reserve	106,222.00			10,000.00	116,222.00	\$10,000 from Cable Communications
Total LT Improvement Fund	443,556.15	(21,000.00)	23,200.00	14,200.00	459,956.15	

City of Lakeland
2015 Final Budget - City Clerk and Staff

Description	City Clerk	Deputy Clerk	Other	Total
Annual Wages/Other Pay	\$48,039	\$29,578	\$500	\$78,116
	\$23.06/hr 40.0 hr/wk	\$17.21/hr 33.0 hr/wk		
Pay Increase 2.5%	\$1,201	\$739		\$1,940
Contingency	\$0	\$0	\$1,200	\$1,200
Employer Paid Taxes/Benefits				
Soc Sec/Medicare 7.65%	\$3,767	\$2,319	\$38	\$6,124
PERA 7.50%	\$3,693	\$2,274	\$36	\$6,003
Health/Dental Ins (75% Deputy Clerk)	\$9,150	\$6,863		\$16,013
Life/Disability	\$260	\$195		\$455
Subtotal - Emp Pd Taxes/Benefits	\$16,870	\$11,651	\$75	\$28,595
Employer Pd Taxes/Benefits % of Wages	35.12%	39.39%	14.90%	36.61%
Total Wages & Emp Pd Taxes/Benefits	\$66,109	\$41,968	\$1,775	\$109,852
Other Expenses:				
Office Supplies				\$0
Miscellaneous				\$367
				\$0
Total Budget				\$110,219

City of Lakeland
2015 Final Budget - Other General Government

Description	Public Works		Total
	Director	Other Staff	
Annual Wages/Other Pay	\$1,320	\$500	\$1,820
Pay Increase 2.5%	\$40	\$15	\$55
Employer Paid Taxes/Benefits			
Soc Sec/Medicare 7.65%	\$101	\$38	\$139
PERA 7.5%	\$99	\$36	\$135
Health/Dental Ins	\$198		\$198
Life/Disability	\$20		\$20
Subtotal - Emp Pd Taxes/Benefits	\$418	\$75	\$492
Employer Pd Taxes/Benefits % of Wages	31.67%	14.90%	27.06%
Total Wages & Emp Pd Taxes/Benefits	\$1,778	\$590	\$2,367
Other Expenses:			
Office/Operating Supplies			\$1,600
Communication (phone, internet)			\$0
Printing, Publishing, Legal Notices (Newsletter is in LT Imp Comm)			\$5,000
IT Support			\$8,000
Dues, Subscriptions, Registrations			\$2,800
Office Equipment & Furniture			\$0
Miscellaneous			\$500
Total Budget			\$20,267

City of Lakeland
2015 Final Budget - Parks and Recreation

Description	Public Works Director	Park Maint Staff 1 (FT City)	Park Maint Staff 2 (FT City)	Total
Annual Wages/Other Pay	\$0	\$6,545	\$4,800	\$11,345
		\$17.00/hr 385 hr/yr	\$16.00/hr 300 hr/yr	
Pay Increase 2.5%	\$0	\$164	\$144	\$308
Employer Paid Taxes/Benefits				
Soc Sec/Medicare 7.65%	\$0	\$501	\$367	\$868
PERA 7.50%	\$0	\$491	\$360	\$851
Health/Dental Ins	\$0	\$1,694	\$1,320	\$3,013
Life/Disability	\$0	\$48	\$38	\$86
Subtotal - Emp Pd Taxes/Benefits	\$0	\$2,733	\$2,084	\$4,818
Employer Pd Taxes/Benefits % of Wages	#DIV/0!	41.76%	43.43%	42.47%
Total Wages & Emp Pd Taxes/Benefits	\$0	\$9,278	\$6,884	\$16,163
Other Expenses:				
Operating Supplies				\$5,000
Repairs and Maintenance				\$1,500
Bldg and Vehicles				\$1,200
Other Expenses:				\$800
				\$0
Total Budget				\$24,663

WASHINGTON COUNTY ESTIMATED PAY 2015 VALUES

Note: these values are only an **ESTIMATE** of Pay 2015, they are not final and will change.
They should not be used to try to calculate the exact tax rate that will be used in "Truth in Taxation" calculations.

Tax Authority	Final Pay 2014									Estimated Pay 2015									
	New Construction	Estimated Market Value	Referendum Market Value	Taxable Market Value	Tax Capacity	Power-line	TIF	Fiscal Disparity Contribution	Taxable for LTR	New Construction	Estimated Market Value	Referendum Market Value	Taxable Market Value	Tax Capacity	Power-line	TIF	Fiscal Disparity Contribution	Taxable for LTR	
0002	Baytown	5,743,100	291,090,700	276,176,700	283,840,900	2,973,996	0	0	31,971	2,942,025	12,246,100	346,378,400	327,034,800	337,937,600	3,557,466	0	0	34,192	3,523,274
0004	Denmark	2,065,300	360,980,300	249,966,600	328,489,500	3,342,623	0	0	180,788	3,161,835	1,133,000	386,683,300	259,789,700	348,274,800	3,514,580	0	0	180,817	3,333,763
0009	May	3,451,600	568,521,200	453,975,300	524,538,500	5,423,815	0	0	121,040	5,302,775	2,613,500	652,588,500	522,701,600	607,076,300	6,301,242	0	0	134,231	6,167,011
0011	Grey Cloud Island	20,800	39,593,900	36,093,100	37,823,100	414,466	0	0	22,181	392,285	19,200	43,970,000	40,301,100	42,494,500	461,346	0	0	22,744	438,602
0014	Stillwater Twp	765,700	361,452,800	316,762,500	336,440,300	3,402,182	0	0	34,058	3,368,124	2,412,700	431,119,700	376,070,900	403,741,000	4,094,119	0	0	35,978	4,068,141
0017	West Lakeland	6,920,100	568,447,400	546,954,600	555,400,200	5,772,733	0	0	107,198	5,665,535	4,954,400	639,996,600	614,608,400	628,388,900	6,548,455	0	0	108,721	6,439,734
0100	Afton	3,921,200	540,099,900	467,252,300	518,368,200	5,516,571	0	0	242,965	5,273,606	7,034,900	612,497,300	524,642,400	587,137,100	6,228,860	0	0	245,261	5,983,599
0200	Bayport	3,013,100	226,832,600	225,477,700	213,755,700	2,609,729	0	159,016	274,921	2,175,792	9,405,500	237,262,900	235,502,700	224,564,100	2,670,731	0	147,524	273,688	2,249,519
0300	Birchwood	164,200	120,831,900	117,728,300	115,966,100	1,207,968	0	0	0	1,207,968	101,200	118,984,600	116,110,300	114,429,900	1,180,907	0	0	0	1,180,907
0400	Scandia	1,608,400	540,314,200	447,598,000	506,397,300	5,173,329	1,717	0	137,108	5,034,504	2,949,300	639,683,800	533,612,400	607,505,300	6,210,099	1,562	0	143,265	6,065,272
0500	Dellwood	227,900	293,576,600	281,797,600	289,989,000	3,287,475	0	0	95,529	3,191,946	1,778,000	291,286,300	280,075,900	287,835,900	3,254,249	0	0	95,764	3,158,485
0600	Forest Lake	12,063,900	1,719,925,200	1,648,615,300	1,604,411,300	18,493,584	1,971	733,687	1,843,975	15,913,951	19,791,100	1,836,338,700	1,763,271,500	1,729,768,900	19,710,579	1,894	705,249	1,799,226	17,204,210
0700	Hugo	24,780,100	1,344,215,300	1,246,152,200	1,221,142,200	13,396,249	3,722	81,927	954,963	12,355,637	21,365,700	1,555,087,600	1,449,256,600	1,442,351,300	15,644,229	3,455	81,927	968,869	14,589,978
0800	Lake Elmo	15,422,600	1,082,340,100	1,019,367,700	1,046,031,000	11,743,375	666	0	928,699	10,814,010	23,088,700	1,219,536,600	1,139,771,200	1,184,690,000	13,184,410	660	0	785,142	12,398,608
0900	Lakeland Shores	124,600	49,986,100	49,613,200	48,259,600	529,239	0	0	16,905	512,334	304,600	54,473,700	54,048,500	52,868,700	580,646	0	0	14,814	565,832
1000	Mahtomedi	8,281,500	883,377,800	877,447,300	849,508,700	9,233,037	0	83,864	425,336	8,723,837	8,695,300	934,598,100	928,603,000	905,519,700	9,762,976	0	83,864	421,441	9,257,671
1100	Marine on St Croix	9,600	118,365,500	112,654,700	115,368,700	1,235,688	0	0	47,925	1,187,763	859,900	128,774,600	122,798,000	126,204,000	1,353,826	0	0	48,931	1,304,895
1200	Newport	1,273,500	283,433,900	275,865,200	281,587,400	3,482,211	0	0	586,835	2,895,376	429,300	290,196,400	282,421,600	268,890,100	3,567,885	0	0	603,428	2,964,457
1300	St Paul Park	1,333,600	311,657,800	300,489,600	265,934,400	3,072,715	0	0	304,274	2,768,441	1,641,500	352,772,100	340,991,100	310,404,900	3,506,723	0	0	300,318	3,206,405
1400	Landfall	0	7,419,600	7,419,600	7,419,600	144,906	0	66,337	53,463	25,106	0	6,872,900	6,872,900	6,872,900	133,785	0	63,308	43,636	26,841
1500	Stillwater City	10,713,200	1,774,367,400	1,758,884,000	1,670,262,500	19,432,956	0	1,204,018	2,080,246	16,148,692	14,306,900	2,003,265,100	1,984,396,500	1,912,185,600	21,841,563	0	1,259,638	2,037,844	18,544,081
1600	Willernie	60,200	35,811,200	35,675,200	31,646,800	360,755	0	0	34,685	326,070	0	40,455,800	40,353,700	36,637,300	411,009	0	0	34,699	376,310
1700	Oak Park Heights	2,874,900	666,399,400	662,326,200	640,880,100	10,261,262	0	126,677	2,467,230	7,667,355	7,392,000	713,854,700	709,324,500	691,259,900	10,836,264	0	185,870	2,214,198	8,436,196
1800	St Mary's Point	683,800	62,618,000	58,979,400	60,262,200	649,524	0	0	649,524	0	202,800	70,110,000	65,987,100	67,954,900	736,307	0	0	0	736,307
1900	Lakeland	775,300	201,192,300	196,968,200	189,797,500	2,078,696	0	26,236	95,683	1,956,777	768,100	211,241,300	206,925,900	200,457,900	2,185,091	0	20,633	76,818	2,087,640
2000	Lake St Croix Beach	210,500	82,167,900	80,998,700	72,894,900	751,304	0	0	15,839	735,465	638,500	92,934,300	91,436,000	84,425,200	868,435	0	0	15,212	853,223
2100	Pine Springs	193,900	50,728,100	50,678,900	49,801,900	510,890	0	0	6,652	504,238	0	55,095,400	55,066,000	54,523,200	558,122	0	0	6,963	551,159
2200	Cottage Grove	19,317,600	2,649,105,400	2,512,979,300	2,396,493,700	26,706,774	0	675,251	2,040,883	23,990,640	20,805,600	2,938,421,500	2,793,016,700	2,702,223,600	29,777,371	0	661,084	2,016,933	27,099,354
2500	Woodbury	104,081,800	6,675,106,200	6,508,195,700	6,292,668,500	73,346,693	0	174,802	6,981,506	66,190,385	156,759,200	7,713,334,700	7,520,358,200	7,360,832,600	84,584,437	0	83,228	7,153,074	77,348,135
2600	Oakdale	4,650,400	2,148,517,200	2,118,869,900	1,960,930,900	24,118,863	0	521,027	3,278,757	20,319,079	6,122,300	2,336,447,500	2,287,484,300	2,163,288,900	26,007,948	0	535,966	3,353,625	22,118,357
2700	Grant	2,581,200	673,468,800	616,322,300	643,716,200	6,735,152	2,878	0	170,817	6,561,457	4,673,900	775,076,100	706,577,400	744,711,600	7,803,794	2,658	0	175,452	7,625,684
7500	Hastings	19,600	2,833,800	2,810,000	2,809,800	48,257	0	0	16,418	31,839	0	2,842,300	2,818,500	2,842,300	48,553	0	0	16,840	31,713
9400	White Bear Lake	6,600	35,994,800	35,801,800	33,976,000	432,874	0	0	49,719	383,155	0	37,983,000	37,766,300	36,129,000	452,695	0	0	49,738	402,957
Grand Total		237,359,800	24,770,773,300	23,596,897,100	23,176,814,700	265,889,891	10,954	3,852,842	23,648,569	238,377,526	332,493,200	27,770,163,800	26,419,995,700	26,274,427,900	297,578,702	10,229	3,828,291	23,411,862	270,328,320

City of Lakeland
Financial Snapshot November 2014

Fund	Fund Description	Balance 12/31/13	Balance 10/31/14	Receipts Nov 2014	Disbursements Nov 2014	Transfers Nov 2014	Balance 11/30/14	Net Inc (Exp) Nov 2014
100	General Fund	\$503,109.53	\$382,910.44	\$815.83	\$13,825.47		\$369,900.80	(\$13,009.64)
199	Applicant Escrow Fund	\$5,677.66	(\$7,491.97)	\$800.00	\$1,163.04		(\$7,855.01)	(\$363.04)
200	Special Parks Fund	\$43,597.88	\$43,726.46	\$0.80	\$296.56		\$43,430.70	(\$295.76)
205	Diseased Tree Fund	\$3,252.14	\$3,252.14				\$3,252.14	\$0.00
401	Public Works Fund	\$403,305.77	\$350,971.80	\$9.16	\$5,926.65		\$345,054.31	(\$5,917.49)
501	Fire Station Debt Serv Fund	\$1,093.68	\$15,024.61	\$0.30			\$15,024.91	\$0.30
502	Fire Relief Assn Fund	\$1,890.83	\$2,390.83	\$0.00			\$2,390.83	\$0.00
601	Water Utility Fund	\$496,544.55	\$494,447.50	\$16,638.21	\$16,209.73	\$429.17	\$495,305.15	\$857.65
605	Water Construction Fund	\$269,124.46	\$248,506.58	\$8.60	\$2,876.48		\$245,638.70	(\$2,867.88)
606	Water Debt Service Fund	\$62,383.86	\$37,649.65	\$6,168.41	\$0.00	\$0.00	\$43,818.06	\$6,168.41
701	Building Inspection Fund	\$87,892.10	\$90,463.60	\$1,707.75	\$1,485.82	(\$429.17)	\$90,256.36	(\$207.24)
705	Lakeland Village Const Fund	\$0.00	\$0.00				\$0.00	\$0.00
706	Lakeland Village Debt Serv Fd	\$20,255.77	\$2,701.83	\$0.00	\$2,200.00		\$501.83	(\$2,200.00)
801	LT Improvement Fund	\$424,073.66	\$460,956.51	\$39.80	\$4,460.04		\$456,536.27	(\$4,420.24)
Total Fund Balances		\$2,322,201.89	\$2,125,509.98	\$26,188.86	\$48,443.79	\$0.00	\$2,103,255.05	(\$22,254.93)

Additional Claims to be Approved (in addition to those on Clerk's Report):

\$0.00

Status of Key Control Activities:

Disbursements are as approved last month or included in this months bills to be approved.

Final Claims to be Approved reflect adjustments/reclassifications for consistency with Budgets and Fund objectives.

Clerk's Checks were signed by an authorized signer.

Paper Payroll Checks were signed by either Mayor or Treasurer.

Direct Deposit Payroll Disbursements were approved by the City Clerk.

Account reconciliations are complete thru 11/30/14

Per County Board Workshop
11-18-14

Pay 2014 vs. Proposed 2015 Tax Rates

Taxing District	Pay 2014 Rate	Pay 2015 Rate	% Chg
Towns: Baytown Twp (WMO)	11.960%	10.338%	-13.6%
Denmark Twp	13.135%	12.503%	-4.8%
Grey Cloud Island Twp	26.196%	23.581%	-10.0%
May Twp	11.775%	10.141%	-13.9%
Stillwater Twp	21.725%	18.533%	-14.7%
West Lakeland Twp	7.546%	6.643%	-12.0%
Cities: Afton	30.092%	27.700%	-8.0%
Bayport	41.699%	40.429%	-3.0%
Birchwood	27.012%	27.631%	2.3%
Cottage Grove (Urban)	43.812%	41.603%	-5.0%
Dellwood	15.224%	17.852%	17.3%
Forest Lake	44.653%	46.259%	3.6%
Grant	14.598%	13.337%	-8.6%
Hastings	66.246%	63.560%	-4.1%
Hugo (Urban)	36.417%	36.320%	-0.3%
Lake Elmo	27.761%	23.793%	-14.3%
Lake St Croix Beach	52.781%	48.123%	-8.8%
Lakeland	47.028%	43.505%	-7.5%
Lakeland Shores	26.417%	24.969%	-5.5%
Landfall	47.797%	48.433%	1.3%
Mahtomedi	36.414%	38.018%	4.4%
Marine on St. Croix	57.734%	55.675%	-3.6%
Newport	72.054%	71.129%	-1.3%
Oak Park Heights	59.641%	57.312%	-3.9%
Oakdale	41.201%	39.103%	-5.1%
Pine Springs	7.451%	6.850%	-8.1%
Scandia	40.976%	34.608%	-15.5%
St Mary's Point	27.986%	24.672%	-11.8%
St Paul Park	48.754%	46.313%	-5.0%
Stillwater (Urban)	58.359%	54.825%	-6.1%
White Bear Lake	21.102%	20.301%	-3.8%
Willernie	52.165%	45.151%	-13.4%
Woodbury	38.076%	34.635%	-9.0%
Woodbury MVR:	0.02594%	0.01308%	-49.6%

Lakeland

Taxing District	Pay 2014 Rate	Pay 2015 Rate	% Chg
County: County without Library	30.099%	27.436%	-8.8%
County with Library	32.811%	30.174%	-8.0%
County MVR:	0.00449%	0.00401%	-10.7%
County RRA	0.233%	0.212%	-8.9%
County HRA	1.290%	1.181%	-8.5%
Schools: SD 200 Hastings	23.052%	22.194%	-3.7%
SD 200 Hastings MVR:	0.26005%	0.25306%	-2.7%
SD 622 N St Paul/Mpwd	37.643%	35.839%	-4.8%
SD 622 N St Paul/Mpwd MVR:	0.15062%	0.14363%	-4.6%
SD 624 White Bear Lake	28.562%	26.621%	-6.8%
SD 624 White Bear Lake MVR:	0.27299%	0.23974%	-12.2%
SD 831 Forest Lake	23.896%	21.122%	-11.6%
SD 831 Forest Lake MVR:	0.14626%	0.13345%	-8.8%
SD 832 Mahtomedi	39.770%	34.515%	-13.2%
SD 832 Mahtomedi MVR:	0.16876%	0.16222%	-3.9%
SD 833 S Washington Co	39.169%	36.433%	-7.0%
SD 833 S Washington Co MVR:	0.22287%	0.19731%	-11.5%
SD 834 Stillwater	23.150%	22.657%	-2.1%
SD 834 Stillwater MVR:	0.22687%	0.19986%	-11.9%
SD 2144 Chisago Lakes	27.589%	26.736%	-3.1%
SD 2144 Chisago Lakes MVR:	0.12591%	0.16734%	32.9%
Other: Brown's Creek WS	5.066%	4.758%	-6.1%
Carnelian Marine WS	3.049%	3.199%	4.9%
Comfort Lake WS	4.437%	4.172%	-6.0%
R-W Metro WS	4.253%	4.479%	5.3%
Rice Creek WS	2.387%	2.185%	-8.5%
South Washington WS	0.761%	0.693%	-9.0%
Valley Branch WS	1.899%	1.700%	-10.5%
Hastings HRA	1.613%	1.378%	-14.6%
Woodbury HRA	0.343%	0.295%	-14.0%
Metropolitan Council	1.050%	0.943%	-10.3%
Met Council Transit	1.514%	1.356%	-10.4%
Met Mosquito Control	0.553%	0.490%	-11.5%
State of MN (C/I)	52.160%	51.000%	-2.2%
State of MN (cabins)	22.836%	22.000%	-3.7%
Fiscal Disparities (C/I)	163.121%	161.625%	-0.9%