
Financial Plan

BUDGET PROCESS

North Carolina General Statutes require that the Budget Officer is responsible for preparing and submitting the annual budget and capital program to the Town Board.

Budget Preparation Calendar

<u>Deadline</u>	<u>Process</u>
Prior to April 30 *	Work plan for the budget process developed. Information necessary to develop the budget should be made available to department heads and the budget officer. This data includes: actual revenues and expenditures for the preceding fiscal year; actual revenues and expenditures through February 28, or later if available, of the current year; the estimated revenues and expenditures for the entire current year; and the current year salaries and wages for each employee.
By April 30	Requests from departments for budget year are due.
By May 1	Estimated revenues and appropriations reviewed and adjusted. Decision made whether to request appropriated fund balance and/or reduce appropriations to balance the budget. The budget may not balance at this point.
By May 15	Estimated revenues, fund balance, and appropriations requests for the coming year should be reviewed and adjusted. The budget should be in balance at this point.
By June 1*	Budget document, along with the budget message, printed and presented to the Board for its consideration. The public hearing on the budget should be scheduled at this time. A copy of the budget must be filed with the Board's clerk at the time it is presented to the Board. The clerk shall make a copy of the budget available to all news media in the county.

<u>Deadline</u>	<u>Process</u>
By July 1*	The budget ordinance should be approved by the Board. The public budget hearings should be held prior to the adoption of the budget ordinance. The Board should make any necessary changes to the budget as presented. These hearings can not be held earlier than 10 days after the budget is presented to the Board.

* Denotes dates set by the North Carolina General Statutes (G.S. 159-10 through 159-13)

Budget Amendments

G.S. 159-15 authorizes the governing board to amend the budget ordinance at any time after the ordinance is adopted, so long as the amended ordinance continues to meet the requirements of G.S. 159-8 and 159-13. Budget amendments may not increase or decrease the tax levy or alter a taxpayer's liability unless the Board is ordered to do so by the courts or an authorized State agency. Budget amendments may not increase the amount of tax revenue from the current levy to an amount that exceeds the percentage of taxes collected in the previous year, even if the revenue has actually been received.

Budget amendments must be made prior to obligating funds in excess of budgeted appropriations at the level at which the budget has been adopted. G.S. 159-13(a) states that the budget ordinance may be in any form that the Board considers most efficient in enabling it to make the fiscal policy decisions embodied therein, but it should make appropriations by department, function, or project and show revenues by major source. The staff of the Local Government Commission recommends that local governments do not adopt line item budget ordinances as the budget must then be amended at that level of detail. If revenues are less than estimated amounts, an amendment should be adopted to make these adjustments as well. Revenues should be budgeted only for amounts the unit can realistically expect to receive. Each fund in the budget must remain balanced; therefore, when there is a change in an estimated revenue or appropriation, there must be an offsetting adjustment to some other revenue or appropriation account(s) in order to keep the fund balanced.

An amendment should contain certain information, depending on its purpose. If the amendment is increasing an appropriation based on increased revenue, the amendment should specify the appropriation and its increase, as well as the revenue and its increase. Likewise, if the amendment is reducing one appropriation and increasing another, with no new revenue source, each appropriation should be listed along with the amount of increase or decrease. Each amendment should balance. Total increases in appropriations should equal total decreases if no new revenues are involved. Total increases in appropriations should equal total increases in revenues if new revenues are involved. In all situations, a brief description of the circumstances surrounding the amendment should be on the face of the amendment or in the minutes where the amendment was approved.

Board approval or review should be indicated on each amendment, either by signature of the clerk to the Board attesting to Board approval or by including the actual amendment itself in the Board meeting minutes.

The amendments include the account numbers to which the changes are to be posted on the amendment form for ease in recording the changes. As discussed below, the Board has the option of allowing the budget officer to make minor changes to the budget without obtaining prior Board approval by formal budget amendments. Such changes must be within a fund and not between two or more funds.

The Town of Lake Lure Budget Ordinance states the following:

The Budget and Finance Officer are hereby authorized to distribute department funds upon the line item budget and make expenditures therefrom, in accordance with the Local Government Budget and Fiscal Control Act.

The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He/She may transfer amounts between line items, expenditures and revenues, within a department without limitation and without a report being required.
- b. He/She may transfer amounts up to \$2,500 between departments within any one division, including contingency appropriations, within the same fund during any month. For the purpose of this ordinance, the Town of Lake Lure has the following divisions: Public Works (Streets, Sanitation and Parks and Recreation), Police, Fire, Community Development, Lake and Administration. The Budget Officer must make an official report on such transfers at the next regular meeting of the Governing Board. Transfers between divisions would require action of the Governing Board.
- c. He/She may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

The most important thing to remember about budget amendments affecting expenditure accounts is that they are to be made prior to funds being obligated. The finance officer, or person acting in that capacity, can be held personally liable for any obligations made that are not in accordance with the budget ordinance as it stands at the time the obligation is incurred. Therefore, if an obligation is made in excess of the budgeted appropriation, a violation of G.S. 159-181(a) has occurred, even if the ordinance is later amended to authorize the obligation and the resulting expenditure.

Budget amendments may be made after June 30 to the budget ordinance for the previous year to cover obligations or expenditures that the unit legally must pay in excess of appropriations. However, such items are still a statutory violation, and the budget must be presented in the audited financial statements as it stood on June 30. If these amounts are material, a note disclosure in the audited financial statements may be needed to indicate statutory noncompliance.

TOWN OF LAKE LURE
2018 - 2019 BUDGET ORDINANCE

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF
LAKE LURE, NORTH CAROLINA:**

(This Section to be Added Upon Adoption)

FISCAL YEAR 2018-2019 FEE SCHEDULE

Town of Lake Lure Fiscal Year 2018-2019 Fee Schedule

GENERAL FEES				Effective: FY 2018-19	
Rental Facilities	Standard Rate	Discounted Rate (for qualifying charitable events /Town Employees		Security Deposit	Trash Disposal Fee
Lake Lure Pavilion (Gazebo) - per event	\$500	\$100		\$250	\$200
Community Hall - Half Day Rental (<4 Hours)	\$100	\$50		\$250	
Community Hall - Full Day Rental (>4 Hours)	\$200	\$50		\$250	
Morse Park Meadows Rental Rates	Standard Rate			Security Deposit	Trash Disposal
Meadows - Full Day Rental		\$250		\$250	\$200
Meadows - Full Day Rental - Qualifying Charitable Event		\$100		\$250	\$200
Electric Hook-up		\$10 per day			
Water Hook-up		\$10 per day			
Beach Rental Rates	Standard Rate	Organizations qualified with a 501(c)(3) designation			
Beach Rental Rates (outside of the established business hours)	\$50 per hour	\$0			
Beer & Wine Permits	Beer	Fortified Wine & Unfortified Wine	Unfortified Wine	Fortified Wine	
Off Premise (annual)	\$5	\$10	\$10		
On Premise (annual)	\$15	\$15	\$10	\$15	
Public Records Research & Reproduction (extensive)					
Labor - Town Manager (hourly rate)	\$65				
Labor - Town Clerk (hourly rate)	\$25				
Paper Copies (Black/White) each	\$0.05				
Paper Copies -Color (each page)	\$0.10				
CD/DVD	\$1.25				
Other Administrative Fees/Rates					
Lake Lure License Plates	\$15				
Lake Front Address Signs	\$15				
County Maps	\$5				
Copies (each 8 1/2" X 11")	\$0.25				
Large Format Copy Black/White 24"	\$3.00				
Large Format Copy Black/White 36"	\$4.00				
Large Format Copy Black/White 42"	\$5.00				
Large Format Copy Color 24"	\$6.00				
Large Format Copy Color 36"	\$8.00				
Large Format Copy Color 42"	\$10.00				
Fax (sending)	\$5, for up to 5 pgs. (\$1/each add. pg.)				
NSF - Return Check Fee	\$25				
Printed Police Report	\$3				
FIRE (these fees do not apply to non-profit and charitable events in Town)					
Fire Inspection	Inspection Fee	Reinspection	2nd Reinspection		
0 - 2,500 Square Feet	\$20.00	No Fee	\$40.00		
2501 - 5,000 Square Feet	\$30.00	No Fee	\$60.00		
5,001 - 10,000 Square Feet	\$50.00	No Fee	\$100.00		
10,001 - 25,000 Square Feet	\$60.00	No Fee	\$120.00		
25,001 - 50,000 Square Feet	\$70.00	No Fee	\$140.00		
50,001 - 100,000 Square Feet	\$80.00	No Fee	\$160.00		
100,001 - 500,000 Square Feet	\$100.00	No Fee	\$200.00		
500,001 - PLUS Square Feet	\$150.00	No Fee	\$300.00		
Fire Protection Ordinance Civil fines					
Class A	\$300.00				
Class B	\$150.00				
Class C	\$75.00				
Class D	\$50.00				
Carnivals and Fairs	\$50 per event				
Covered Mall Buildings	\$500 per year				
Explosives	\$50 for 48 hours				
	\$100 for 30 days				
Use of Outdoor Fireworks (does not include personnel or standby)	\$100 per event (\$500/event after 5th permit issued in fiscal year)				
Flammable Liquids	\$50.00				
Fumigation and thermal insecticidal fogging	\$100.00				
Liquid or gas vehicles or equip. in assembly	\$50.00				
Open burning and open flame use	\$50.00				
Pyrotechnics Special Effects	\$50.00				
Fireworks Tent	\$300 for 30 days				
Assembly Tent	\$50.00				
All other Tents requiring a Permit					
Any other operational permits not listed above required by NC Fire Code	\$50.00				
Dedicated Services of Fire/Rescue Personnel					
Firefighter (hourly rate or portion of any hour, 2-hour min.)	\$30.00				
Fire Inspector/Company Officer (hourly rate or portion of any hour, 2-hour min.)	\$50.00				
Chief Officer (hourly rate or portion of any hour, 2-hour min.)					
Dedicated Standby of Emergency Apparatus					
Support Vehicle Chiefs Vehicle	\$25 per hour				
Light duty/quick response vehicle, boat	\$50 per hour				
Brush Truck	\$75 per hour				
Fireboat	\$100 per hour				
Fire Engine/Tanker	\$150 per hour				
POLICE					
Golf Cart Registration	Registration Fee	Decal Fee			
Golf Cart Use in Accordance with Ordinance 18-03-13	\$25.00	\$5.00			

LAKE USE		Effective: FY 2018-19	
RESIDENT Boat Permits	Annual Fee	Weekly Fee	Daily Fee
Resident Annual Motorized Boat Permit	\$200		
Resident Annual Motorized Weekday Only Boat Permit	\$100		
Resident Annual Motorized 10hp or less Boat Permit	\$100		
Resident Annual Motorized Fishing Boat Permit less than 50hp	\$75		
Resident Annual Non-motorized Boat Permit	\$40		
NON-RESIDENT Boat Permits			
Non-resident Annual Motorized Boat Permit	\$550		
Non-resident Annual Motorized Weekday Only Boat Permit	\$350		
Non-resident Annual Motorized 10hp or Less Boat Permit	\$350		
Non-resident Annual Motorized Fishing Boat Permit less than 50hp	\$130		
Non-resident Annual Non-motorized Boat Permit	\$100		
MISCELLANEOUS Boat Permits			
Daily Motorized Boat Permit (Non-peak Season)			\$50
Daily Motorized Boat Permit (Peak Season Weekday Only)			\$50
Daily Non-motorized Boat Permit			\$25
Weekly Motorized Boat Permit (Peak Season)		\$300	
Weekly Motorized Boat Permit (Non-peak Season)		\$125	
Weekly Non-motorized Boat Permit		\$50	
Weekly Timeshare Boat Permit		\$200	
Boat Permit Replacement Fee	\$10		
Temporary Permit (Special Use)	\$10		
Complimentary Annual Motorized Boat Permit – active volunteer firefighters, EMS, town employees (1 each)	1 complimentary		
COMMERCIAL Boat Permits			
Commercial License Fee	\$45		
Surcharge for Processing a Commercial License Application Received After the Deadline	\$100		
Commercial Motorized Boat Permit Classifications 1 (Livery), 2 (Resort), 3 (Camps) and 4 (Ski-Schools)	\$1,500		
Commercial Motorized Boat Permit Classification 5 (Tour Boats)	\$2,000		
Commercial Motorized Boat Permit Classifications 6 (Fishing Guides) and 7 (Service boats)	\$500		
Commercial Motorized 10hp or Less	\$500		
Commercial Non-motorized	\$100		
Town Marina Slip Rentals	Annual Fee		
Annual Boat Slip Fee (Property Owners/Residents)	\$1,100		
Annual Boat Slip Fee (Non-residents)	\$1,500		
Civil Penalties (Lake Citations)	1st Offense	2nd Offense	3rd Offense
Class A	\$50		
Class B	\$65	\$125	\$250
Class C (Non-motorized)	\$50	\$100	\$200
Class C (Motorized)	\$125	\$250	\$500
Class D	\$1,000		
Lake Structure Applications			
Lake Structure Permit	\$250		
Shoreline Stabilization	\$0		
Seawall Exemption	\$150		
Decktop Accessory Structure	\$150		
Lake Structure Variance	\$300		
Lake Structure Adm. Appeal	\$300		
Commercial Lake Structure Fees (due March 31 each year)			
RVR over the water (fee for each taxed bedroom)	\$500		

UTILITY BILLING		Effective: FY 2018-19		
Water & Sewer Connections	Water Inside Rate	Water Outside Rate	Sewer Inside Rate	Sewer Outside Rate
Connection 3/4" or less	\$1,155	\$1,445		
Connection 1"	\$1,735	\$2,080		
Connection 2"	\$2,890	\$3,235		
Connection 3"	\$4,045	\$4,620		
Connection 4"	\$5,780	\$6,355		
Connection 4" or less			\$1,155	\$1,445
Connection 6"			\$1,735	\$2,080
Connections 8"			\$2,890	\$3,235
Discovery of Unapproved Connection:			Double Tap Fee + 2 yrs service back pay	
Bimonthly Water Rates				
Basic Service Residential	\$54.00	\$108.00		
Basic Service Commercial	\$65.00	\$130.00		
Usage 0-5,000 gals. (per 1,000 gal. rate)	\$4.46	\$8.92		
Usage over 5,000 - 20,000 gals.	\$5.12	\$10.24		
Usage over 20,000 gals.	\$5.72	\$11.44		
Bimonthly Sewer Rates				
Residential User			\$139.00	\$278
Comm.- Small User			\$157.00	\$314
Comm.-Medium User			\$279.00	\$558
Comm.- Large User			\$439.00	\$878
Comm.- X Large User			\$964.00	\$1,928
Comm.- XX Large User			\$1,929.00	\$3,858
Other Fees				
Late Payment	\$25.00	\$25.00	\$25.00	\$25.00
Water Turn-On Fee (voluntarily turned off)	\$40.00	\$40.00		
Utility deposit for renters	\$200.00	\$200.00	\$200.00	\$200.00
Transfer Fee	\$20.00	\$20.00	\$20.00	\$20.00
Re-connection Fee (non-payment cutoff)	\$200.00	\$200.00	\$200.00	\$200.00
Chimney Rock Water Bimonthly Rates				
Basic Service				
Basic Service Residential	\$60.00			
Usage 0-5,000 gals. (per 1,000 gal. rate)	\$2.50			
Usage over 5,000 - 20,000 gals.	\$3.00			
Usage over 20,000 gals.	\$4.00			
Garbage / Recycling				
Curbside Residential Garbage Collection (weekly)		free	included in taxes	
Curbside Collection of Hard Trash or Lake Debris		free	by appointment	
Curbside Recycling Collections		\$8.50/month		
Recycle Bins (each)		\$12.00		
Recycle Bin Lids (each)		\$8.00		

LAND USE		Effective: FY 2018-19	
Subdivision Applications			
Master Plan Application	\$205		
Minor - Final Plat	\$155		
Major Preliminary Plat	\$510 + \$21 per lot		
Major Final Plat	\$310		
Plat Review	\$55		
Professional Fees for DRC Reviews	<1 acres of land disturbance	1-5 acres of land disturbance	5 or more acres of land disturbance
Erosion Control Plan	\$155	\$240	\$345
Stormwater System	\$155	\$240	\$345
Water System	\$55	\$205	\$255
Sewer System	\$55	\$205	\$330
Road Plan	\$30	\$135	\$270
Sketch Plan (if requested)	\$230	\$230	\$230
Each additional acre			\$55
Zoning Applications			
Certificate of Zoning Compliance	see below		
Class I	\$130		
Class II	\$155		
Class III	\$180		
Class IV	\$205		
Vacation Rental Permit	\$190		
Conditional Use Permit	\$255		
Special Use Permit	\$255		
Conditional District Application	\$650		
Community Shopping Center	\$510		
Zoning Variance	\$300		
Zoning Text Amendment	\$510		
Zoning Map Amendment	\$510		
Zoning Appeal	\$300		
Permanent Sign	\$55 + \$1 per sq. ft. over 24		
Temporary Sign	\$55 + \$1 per day (waived for nonprofit comm. events)		
Civil Penalties for Zoning Violations (For each day the violation is not corrected, the violator will be guilty of an additional and separate offense and subject to additional civil penalties.)			
Notice of Violation	\$0		
1st Citation	\$40		
2nd Citation	\$80		
3rd Citation	\$160		
4th Citation	\$320		
Code Enforcement Appeal (Non-Zoning)			
Appeals Other than Zoning	\$50		
GIS Maps (Custom Mapping)			
24"	\$15		
36"	\$20		
42"	\$25		
ENVIRONMENTAL MANAGEMENT			
Land Disturbance Applications	<1 acres of land disturbance	1-4.9 acres of land disturbance	5 or more acres of disturbance
<100 sq. ft.	no permit		
100 sq. ft. - 499 sq. ft.	\$10		
500 sq. ft. - 10,000 sq. ft.	\$100		
> 10,000 sq. ft.	\$100/10,000 sq. ft.		
One Acre (43,560Sq. Ft.)		\$400	
Each 10,000 over 1 acre		\$100	
Five Acres			\$2,500
Each Additional Acre			\$500
Licenses			
Tree Service Provider	\$10.00		
Tree Service Handbook	\$12.50		

All fees are subject to change at any time with approval by the Board of Commissioners.

SCHEDULE OF GENERAL FUND REVENUES

Account Name	Actual FY 16-17	Current Year Budget FY 17-18	Estimated at 6/30/18	Manager Recommended FY 18-19	Board Approved FY 18-19
Taxes, Ad Valorem - Current	2,304,397	2,309,400	2,309,400	3,364,600	
Taxes, Ad Valorem - Prior	41,161	25,500	25,500	15,000	
DMV Taxes - Current	25,351	33,600	33,600	60,400	
DMV Taxes - Prior	10,202	0	10,202	5,000	
Penalties and Interest	8,902	9,000	6,000	8,000	
Beer & Wine Tax	5,477	5,700	5,700	5,500	
Court Costs, Fees & Fines	437	800	800	800	
Utilities Franchise Tax	226,553	235,000	220,000	220,000	
Powell Bill Grant	68,021	68,500	68,964	68,900	
Sales Tax	933,414	964,400	964,400	975,000	
Solid Waste Disposal Tax	812	800	800	800	
Video Programming Tax	27,553	26,000	25,000	75,000	
Gas Tax Refund	0	1,000	25	1,000	
Grants - State	31,008	217,716	67,716	0	
Grants - Other	48,600	25,000	25,000	150,000	
Zoning Permits	15,230	15,000	15,000	15,000	
Land Disturbance Permits	4,720	3,500	3,500	3,500	
Sign Permits	669	100	500	500	
Rezoning Fees	200	0	0	0	
Subdivision Fees	0	500	0	500	
Vacation Rental Fees	4,845	1,500	8,000	5,000	
Lake Structure Permits	3,900	1,300	5,200	3,500	
Fire Inspection Fees	1,045	400	150	400	
RBR Concession Agreement	0	15,000	3,500	15,000	
Lake Lure Tours	51,143	48,000	53,000	50,000	
Lake Fines	266	1,000	800	1,000	
Lake Comm. License Fees	3,545	3,000	3,735	3,600	
Boat Permits	403,936	335,000	400,000	400,000	
Beach - Admission	53,840	55,000	53,000	55,000	
Beach - Concessions	8,503	8,000	8,300	8,500	
Marina - Slip Rental	92,700	92,000	89,475	92,000	
Marina - Concessions	3,972	3,500	3,500	3,800	
Marina - Rentals	5,542	6,000	5,500	5,500	
Interest Earned	2,250	800	1,700	1,500	
Beer and Wine Permits	810	800	875	900	
Police - Facebook Grant	0	0	0	0	
Rural Fire Reimbursement	8,455	8,500	11,000	10,500	
ABC - Rents	6,030	6,000	14,000	16,000	
Community Center Rental	20,805	2,100	1,200	1,200	
Pavilion/Gazebo Rental	22,800	20,000	20,000	20,000	
Meadows Rental	20,120	800	1,250	800	
Duke/TDA Grant	2,500	7,767	7,767	50,000	
Sale of Fixed Assets	6,332	1,500	2,780	1,500	
ABC - LE Distribution	1,956	500	760	500	
ABC - Education Distribution	2,738	500	1,068	1,000	
ABC - Year End Distribution	35,449	15,000	36,143	15,000	
Miscellaneous Revenue	24,004	1,000	1,620	1,200	
Contributions	38,483	20,000	90,000		
Town Promotional	929	1,000	1,000	1,000	
Copies	1,030	1,000	800	1,000	
Recycling Collections	11,963	12,000	12,000	12,000	
Transfer from Capital	181,747	250,000	250,000	255,000	
Installment Agreement	131,300	504,000	343,000	0	
Transfer from Marina Fund	0	0	0	0	
Transfer from Electric	167,500	15,000	15,000	15,000	
Transfer from Water/Sewer	10,000	15,000	15,000	15,000	
Transfer from Silt Reserve	111,200	0	0	0	
Transfer from Fund Balance	0	196,395	196,000	95,600	
Transfer from Bridge Fund	0	0	0	0	
General Fund Totals	\$5,194,345	\$5,590,878	\$5,439,230	\$6,127,500	\$0

SCHEDULE OF WATER AND SEWER FUND REVENUES

Account Name	Actual FY 16-17	Current Year Budget FY 17-18	Estimated at 6/30/18	Manager Recommended FY 18-19	Board Approved FY 18-19
Rural Center Grant		0	0	0	
SRL Loan		0	0	0	
Chimney Rock Water	15,000	15,000	15,000	15,000	
Charges for Water	258,433	240,025	241,000	240,000	
Charges for Sewer	920,569	936,000	939,000	935,000	
Water Taps	3,465	4,000	8,900	5,000	
Sewer Taps	5,005	5,000	5,400	5,000	
Transfer Fees	900	600	900	1,000	
Penalties and Fines	6,829	6,000	7,400	6,000	
Miscellaneous - Fees	21,702	0	0	0	
Interest Earned	411	75	700	500	
Water Tank Rental	15,000	12,000	15,000	15,000	
Sewer Loan Proceeds	0	0	0	12,500,000	
Duke Antenna Mount	0	0	0	0	
Transfer from Capital	0	0	0	0	
Transfer from Fund Balance	0	0	0	0	
Water and Sewer Fund Totals	\$1,247,314	\$1,218,700	\$1,233,300	\$13,722,500	\$0

SCHEDULE OF ELECTRIC FUND REVENUES

Account Name	Actual FY 16-17	Current Year Budget FY 17-18	Estimated at 6/30/18	Manager Recommended FY 18-19	Board Approved FY 18-19
Charges for Service	234,538	350,000	333,500	400,000	
Interest Earned	786	1,000	800	1,000	
Transfers from Fund	0	0	0	0	
Loan Proceeds	0	0	0	5,000,000	
Transfer from General Fund	0	0	0	308,900	
Electric Fund Totals	\$235,324	\$351,000	\$334,300	\$5,709,900	\$0

GENERAL FUND CATEGORY SUMMARY

Statement of Revenues							
General Fund							
		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017
Ad Valorem Taxes							
Taxes, Ad Valorem		\$ 2,145,416.00	\$ 2,110,339.00	\$ 2,325,875.00	\$ 2,349,048.00	\$ 2,345,723.00	\$ 2,381,112.00
Penalties and Interest		\$ 13,153.00	\$ 13,734.00	\$ 9,148.00	\$ 11,075.00	\$ 7,461.00	\$ 8,902.00
Unrestricted Intergovernmental							
Local Option Sales Tax		\$ 946,091.00	\$ 863,167.00	\$ 829,706.00	\$ 905,338.00	\$ 981,192.00	\$ 933,414.00
Utilities Franchise Tax		\$ 125,419.00	\$ 121,504.00	\$ 129,812.00	\$ 206,517.00	\$ 238,006.00	\$ 226,553.00
Video Franchise Tax		\$ 23,813.00	\$ 27,354.00	\$ 27,446.00	\$ 28,991.00	\$ 27,579.00	\$ 27,553.00
Beer and Wine Tax		\$ 5,182.00	\$ 4,877.00	\$ 5,258.00	\$ 5,771.00	\$ 5,296.00	\$ 5,477.00
Restricted Intergovernmental							
Powell Bill Allocation		\$ 67,363.00	\$ 68,099.00	\$ 68,795.00	\$ 69,147.00	\$ 68,562.00	\$ 68,021.00
State Grant - Parkland		\$ -	\$ 4,750.00	\$ -	\$ -	\$ -	\$ -
Solid Waste Disposal Tax		\$ 804.00	\$ 758.00	\$ 676.00	\$ 770.00	\$ 766.00	\$ 812.00
ABC Revenue for Law Enforcement		\$ -	\$ 291.00	\$ 84.00	\$ -	\$ 492.00	\$ 1,956.00
ABC Revenue for Alcohol Education		\$ 8,000.00	\$ 8,657.00	\$ 12,472.00	\$ 8,387.00	\$ 24,907.00	\$ 38,187.00
On Behalf Payments - Fire		\$ -	\$ -	\$ -	\$ 5,414.00	\$ -	\$ 7,304.00
Other Grants		\$ 4,525.00	\$ 40,500.00	\$ 12,066.00	\$ 17,436.00	\$ 7,529.00	\$ 80,759.00
Permits and Fees							
Boating Permits		\$ 245,908.00	\$ 241,359.00	\$ 274,858.00	\$ 275,876.00	\$ 321,357.00	\$ 403,936.00
Zoning Permits		\$ 22,523.00	\$ 25,334.00	\$ 29,324.00	\$ 24,751.00	\$ 29,498.00	\$ 29,074.00
Vacation Rental Fees		\$ 3,310.00	\$ 3,570.00	\$ 7,402.00	\$ 4,089.00	\$ 4,602.00	\$ 4,845.00
Fire Inspection Fees		\$ 30.00	\$ 75.00	\$ 430.00	\$ 500.00	\$ 220.00	\$ 1,045.00
Sales and Services							
Marina Sales and Fees		\$ 75,918.00	\$ 80,603.00	\$ 106,765.00	\$ 99,204.00	\$ 103,809.00	\$ 102,214.00
Beach Sales and Fees		\$ 41,474.00	\$ 36,593.00	\$ 35,866.00	\$ 36,003.00	\$ 59,113.00	\$ 62,343.00
Other Lake Fees		\$ 38,796.00	\$ 38,099.00	\$ 42,232.00	\$ 40,633.00	\$ 50,970.00	\$ 51,409.00
Investment Earnings							
Interest Income		\$ 1,469.00	\$ 1,368.00	\$ 754.00	\$ 553.00	\$ 1,584.00	\$ 2,250.00
Miscellaneous							
Rents Received		\$ 23,070.00	\$ 28,754.00	\$ 34,940.00	\$ 53,014.00	\$ 28,226.00	\$ 69,755.00
Contributions		\$ 13,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 40,983.00
Miscellaneous		\$ 12,870.00	\$ 34,565.00	\$ 30,593.00	\$ 23,853.00	\$ 19,753.00	\$ 44,695.00
Total General Fund Revenues		\$ 3,818,134.00	\$ 3,754,350.00	\$ 3,999,502.00	\$ 4,166,370.00	\$ 4,326,645.00	\$ 4,592,599.00

WATER AND SEWER FUND CATEGORY SUMMARY

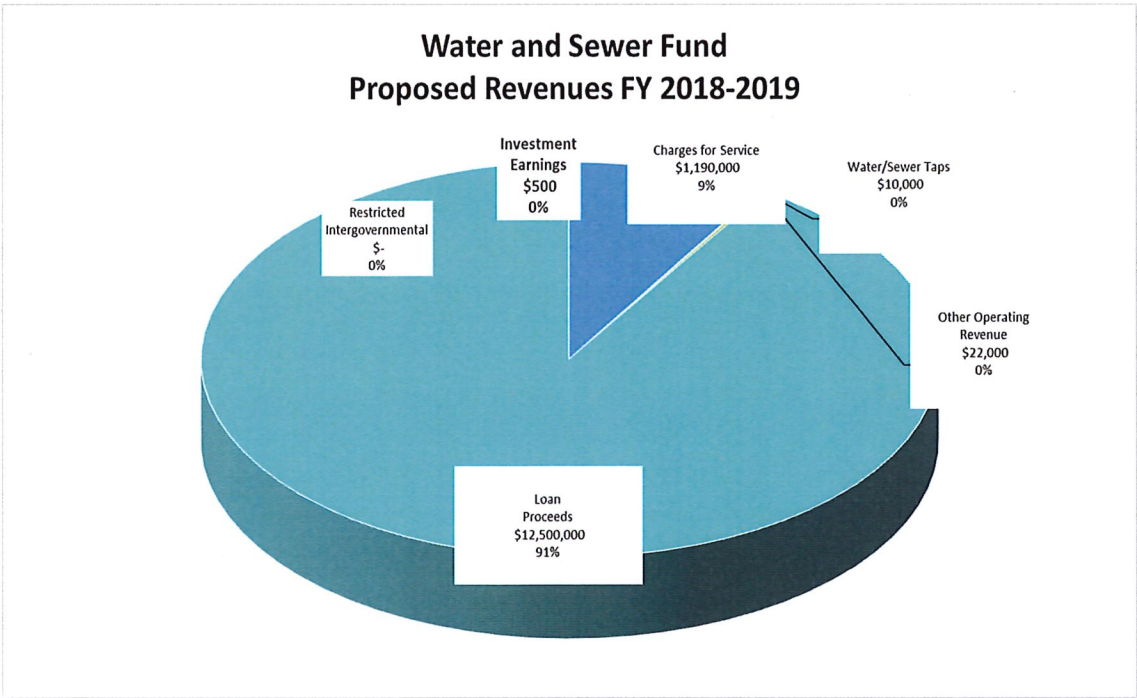
Water and Sewer Fund						
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Charges for Service	627,818	653,704	661,598	725,036	774,953	1,234,002
Water and Sewer Taps	5,350	8,907	14,429	20,023	21,142	8,470
Other Operating Revenues	8,475	9,135	46,304	22,995	43,592	22,729
Restricted Intergovernmental	39,019	0	0	17,500	0	37,103
Interest Earnings	249	52	42	27	145	411
Total Water/Sewer Fund Revenues	680,911	671,798	722,373	785,581	839,832	1,302,715

ELECTRIC FUND CATEGORY SUMMARY

Electric Fund						
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Charges for Service	206,631	570,332	701,086	367,330	707,704	234,538
Interest Earnings	476	438	588	472	1,059	786
Total Electric Fund Revenues	207,107	570,770	701,674	367,802	708,763	235,324

GENERAL AND WATER FUND CATEGORY SUMMARY

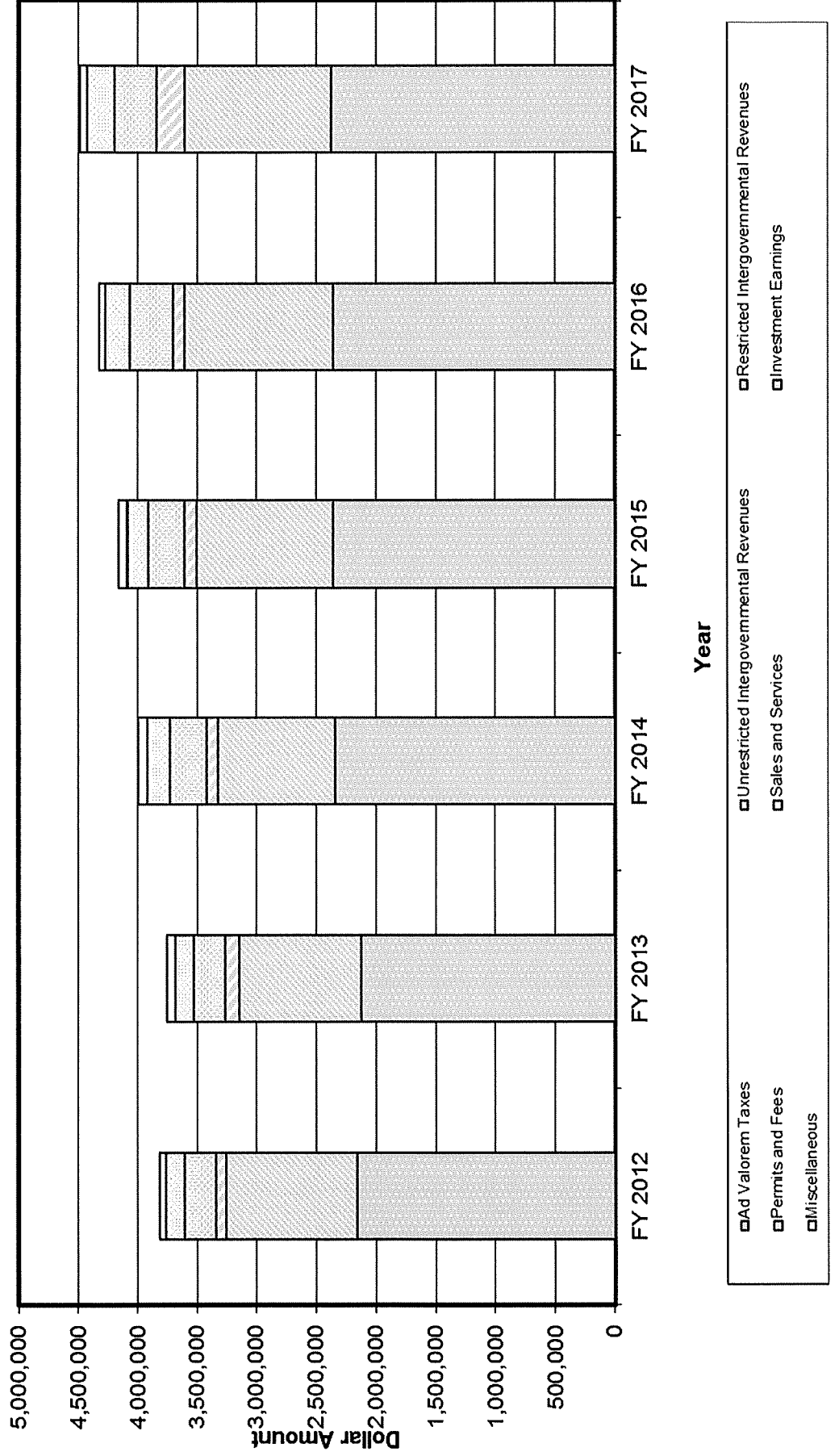
Place General Fund Revenue Chart Here



(Enter Audit Information Here)

TRENDS OF GENERAL FUND REVENUES

Major Revenues General Fund



TRENDS OF WATER AND SEWER FUND REVENUES

