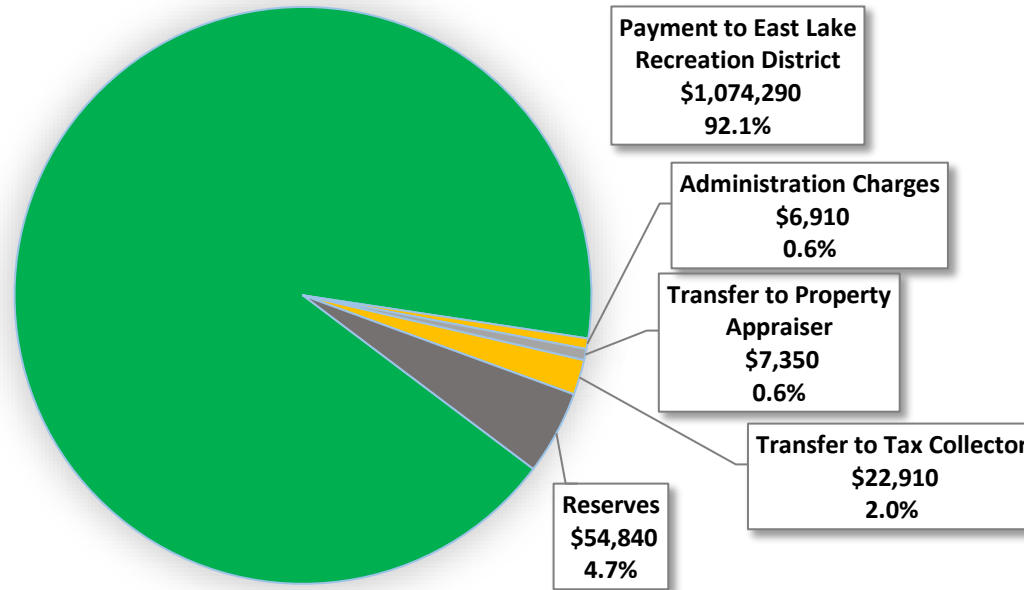
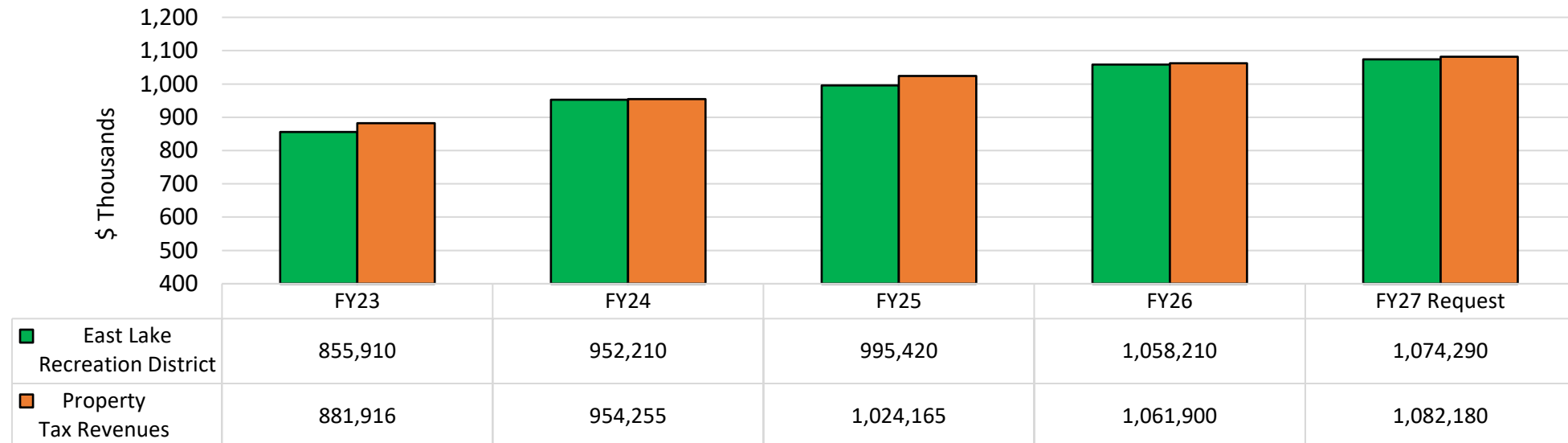


# EAST LAKE RECREATION SERVICES DISTRICT

## FY27 Budget Request



## East Lake Recreation Services District Budget History



The East Lake Recreation Services District 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 residents within the East Lake Fire District boundaries. These services and facilities are funded by ad valorem taxes. Property owners within this district are levied a separate millage of 0.25 mills for this purpose, generating \$1.1M in estimated tax revenue for FY27. The maximum millage rate that can be levied is 0.25 mills.

Note: Administrative Charges include Tax Collector and Property Appraiser Commissions, Cost Allocation, and Other Charges.

**Department: East Lake Recreation Services District**

**FOSTER CONTINUAL GROWTH & VITALITY:**

**Support a vibrant community with recreation, arts, and culture to attract residents and visitors.**

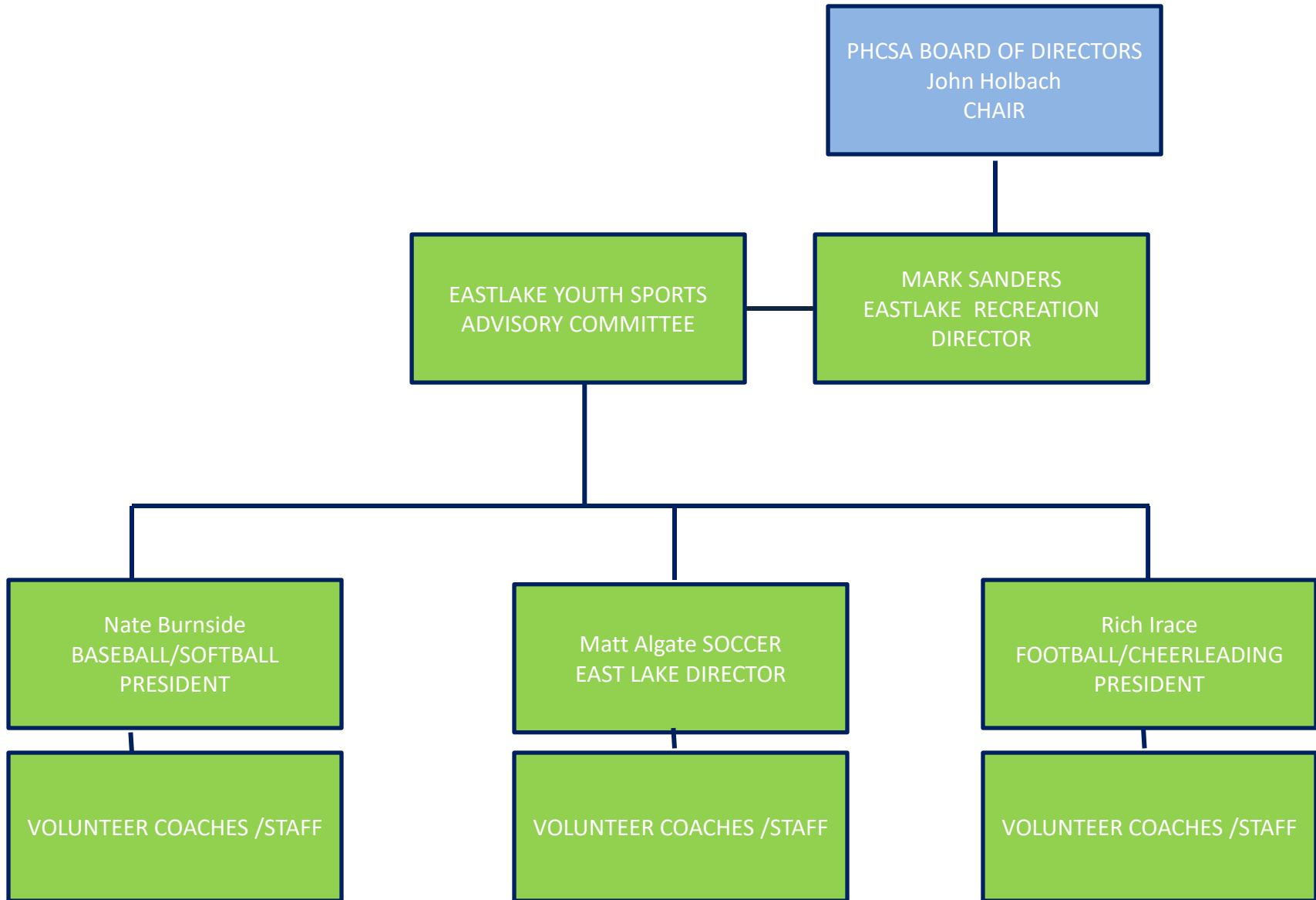
<b>Program</b>	<b>Description</b>	<b>FY27 Total Program Allocation (\$)</b>	<b>FTE Count *</b>
<b>Recreation Operating</b>	Recreation Services to East Lake community. Amount not to exceed ad valorem revenues collected.	<b>\$1,074,290</b>	<b>1.0</b>
<b>SUBTOTAL - PROGRAMS:</b>		<b>\$1,074,290</b>	<b>1.0</b>
<b>Administrative charges</b>	Tax Collector and Property Appraiser Commissions, Full Cost Allocation, and Debt Service	<b>\$37,170</b>	
<b>SUBTOTAL - EXPENDITURES:</b>		<b>\$1,111,460</b>	
<b>Reserves</b>	Reserves	<b>\$54,840</b>	
<b>GRAND TOTALS:</b>		<b>\$1,166,300</b>	<b>1.0</b>

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

**\* FTE are not County employees**

1 full-time & 0 part-time positions proposed for FY27. Other positions on Organizational Chart are volunteers.

# EAST LAKE RECREATION





March 10, 2026

## EAST LAKE RECREATION

### TRANSMITTAL OF PRELIMINARY BUDGET FY 2027

#### Anticipated Revenue Sources

The primary funding source for East Lake Recreation in FY 2027 is estimated to be \$1,129,150 from the current millage assessment for the Palm Harbor Community Service Agency.

Additional Revenue is anticipated to be:

User Agreements	\$ 1000
Interest Income	\$ 50.000
Total	\$ 5000

#### Complex

East Lake Recreation Sports Complex consists of four baseball fields, one softball field, one T-ball field, two football fields, a cheerleading area, three soccer fields on original property, two full size soccer fields, and two sand volleyball courts at the Meadows facility.

#### Operating Costs

We estimate operating costs to be approximately \$707,383 and capital reserves approximately \$472,767.

#### FY 2027 Spending Plan

Concentrate on bringing facilities up to date by:

- Continue Engineering process for Meadows Expansion Project.
- Plan for indoor restroom prefab building to be built at the Meadows.
- Continue to update aging equipment, buildings, and grounds.
- Plan for a smaller scale community building that could be added onto for future expansion.

Long Range Goals Include:

- Continue expansion project in phases. Adding additional artificial turf fields, lighting, and parking at The Meadows.
- Continue to develop a site plan for both the Main Complex and The Meadows that will meet the expanding recreational needs of the East Lake and North County Community.

#### Unique Situation

East Lake Recreation District has one employee, that being the Director. East Lake Recreation has been run primarily on the use of community volunteers who provide their time and talent for the youth of North Pinellas County. A partnership through PHCSA and ELYSA has provided a unique opportunity for East Lake Recreation to grow and expand to meet the needs of a growing community.

#### Lower Fees

Because of the Ad Valorem Tax revenue that East Lake Recreation is now receiving we were able to lower our participation fees to be in line with neighboring organizations. These tax dollars will also make it possible to address the many infrastructure and capital improvement projects.

#### Project Funding Plan

Our goals are ambitious, and many of the needed improvements represent significant capital investments. East Lake Recreation has demonstrated a strong commitment to fiscal responsibility by carefully stewarding taxpayer dollars and setting aside funds for future capital projects such as those outlined above. To further support these efforts, we are in the process of establishing a standalone 501(c)(3) nonprofit organization, Friends of East Lake Recreation, to support fundraising efforts and help supplement funding for East Lake Recreation projects. Additional financing options include grants, loans and bonds.

<b>East Lake Recreation District</b>	<b>2026 Budget</b>	<b>2027 Proposed Budget</b>	<b>Comments</b>
<b>Revenue</b>			
Ad valorem	1,058,210	1,129,150	Per county estimate
Interest income	50,000	50,000	Projected Bank interest and CD/MM interest
PPP			
MSTU Grant			
Facility/ lease/rental			
Uncategorized Income			
Advertising			
Special events			
User agreements programs	1,000	1,000	Non-resident fees
FY'14 carry over			
<b>REVENUE TOTAL</b>	<b>1,109,210</b>	<b>1,180,150</b>	
<b>Expenses</b>			
<b>PERSONNEL</b>			
Wages	110,000	112,000	Director Wages (one employee) assuming 4% COL
Payroll taxes	11,000	11,000	
Other personnel			
Health and life insurance	27,282	27,282	Based on FY 2026 New Family Coverage
Workers Compensation			
Phone/Internet Expense	2,400	2,600	Director cell phone
mileage, uniforms, other			
Pension contribution	4,400	4,600	Simple IRA 4% match
dues and memberships			
<b>PERSONNEL TOTAL</b>	<b>155,082</b>	<b>157,482</b>	
<b>OPERATING</b>			
Replacement/renewal capital assets	407,087	472,767	Irrigation, Electrical, Parking lot, reserves
advertising			
Bank charges	5,715	5,800	Increased Services
Equipment rental	10,325	12,000	Office Rental
Service contracts	8,000	12,000	Irrigation control/pond maintenance/security/gates
freight & postage			
Grounds care	194,770	194,770	Mowing and turf care (Based on current pricing)

<b>East Lake Recreation District</b>	<b>2026 Budget</b>	<b>2027 Proposed Budget</b>	<b>Comments</b>
Insurance property, liability, flood,WC	28,500	25,500	
Office Supplies	2,000	2,000	Misc. office supplies/go daddy
program expenses			
Equipment	10,000	10,000	
special events	10,000	10,000	community events
Repair, maintenance of building	10,000	10,000	Misc. repair and maintenance
Repair, maintenance of fields	200,000	200,000	Top dressing, Verticutting ,airification, weed/pest control, sod
port o let rental			
Surveys, leases, permits	25	25	wetland permit
small tools and implements			
telecom- munications			
Trash removal	5,500	5,500	Based on 2026 monthly prices
Internet/Telephone/cell service	2,500	2,000	Internet. Fax, Phone, cell service
Utilities-electric	9,800	9,800	Pump house and parking lot lights
Utilities-Water & sewer	1,800	1,800	County water and sewage
bottle gas			
vehicle expense	1,440	1,440	
Repair and maintenance equipment	10,000	10,000	Tractor/golf cart/ video camera maintenance/equipment
<b>OPERATING TOTAL</b>	<b>917,462</b>	<b>985,402</b>	
<b>AGENCY</b>			
advertising			
Legal	2,500	2,500	Projected attorney fees based on 2026 numbers
Accounting/Audit	10,500	11,100	Accounting and auditing fees (anticipated increase)
Payroll Taxes	484	484	
Personnel (HR Coordinator) (Liason) (Asst.HR) (IT)	12,600	12,600	Wages HR Coord.,Admin Specialist, PHCSA Liason, IT Supervisor
Health, life insurance,	1,000	1,000	Payroll Taxes & Benefits (Above Personel)
Agency IRA	132	132	
Supplies	700	700	Agency office supplies
Payroll processing	750	750	ADP/Altera fees
Miscellaneous	8,000	8,000	Pinellas County Surface water assessment
<b>AGENCY TOTAL</b>	<b>36,666</b>	<b>37,266</b>	

East Lake Recreation District	2026 Budget	2027 Proposed Budget	Comments
TOTAL EXPENSE	1,109,210	1,180,150	
REVENUES	1,109,210	1,180,150	
OVER/(UNDER) BUDGET			