

# FY 2014 ADOPTED BUDGET



TOWN OF  
LADY LAKE



# TOWN OF LADY LAKE FISCAL YEAR 2014 BUDGET

October 1, 2013 - September 30, 2014

Ordinance 2013-13

“EXHIBIT A”

JAMES A. RICHARDS  
MAYOR-COMMISSIONER, WARD 5

RUTH KUSSARD	COMMISSIONER, WARD 1
ANTHONY HOLDEN	COMMISSIONER, WARD 2
DAN VINCENT	COMMISSIONER, WARD 3
PAUL F. HANNAN	COMMISSIONER, WARD 4

KRISTEN KOLLGAARD  
Town Manager

KRISTEN KOLLGAARD  
Town Clerk

DEREK SCHROTH  
Town Attorney

Prepared By:  
Jeannine Michaud, MBA  
Finance Director  
September 4, 2013

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**TOWN OF LADY LAKE, FLORIDA**  
**FISCAL YEAR 2014 PROPOSED BUDGET**  
**October 1, 2013 – September 30, 2014**

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**TOWN OF LADY LAKE, FLORIDA**  
**PROPOSED FISCAL YEAR 2011 BUDGET**  
**October 1, 2010 - September 30, 2011**  
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August 23, 2013

**TRANSMITTAL LETTER/BUDGET MESSAGE  
BUDGET PROPOSAL FOR FISCAL YEAR 2013/2014**

Dear Mayor, Town Commissioners and Citizens of the Town of Lady Lake:

Enclosed is the tentative budget for fiscal year 2013/2014 for your review and consideration. This Budget is in compliance with all appropriate State and Town Laws. The total tentative budgets for FY2013/2014 including General Fund, Special Revenue Fund (Infrastructure Sales Tax) and Utilities Fund is \$13,538,017.

**General Fund**

The proposed General Fund revenues and expenditures total \$9,429,187 respectively.

**Highlighted Revenues Include:**

- a. Ad-valorem taxes are based on the millage rate of 3.2808 mills (same rate as FY2013) which is 1.54% higher than the current year's rolled back rate of 3.2311.
- b. Inclusion of the Villages Fire Assessments to offset the Villages Fire District cost of \$715,884, the same as last year. The residential assessment rate will remain the same at \$90.11. The per square foot charge for commercial property is \$0.21 and the institutional property rate is \$0.21 and will remain the same as well as the industrial/warehouse rate.
- c. Transfers from Special Revenue to General Funds totals \$ 334,150. \$204,000 is for debt service payments on the library loan for construction of the expanded Library (last payment is March 1, 2018). At the end of FY2014 there will be 3 ½ years left of payments. \$130,150 is for purchase of 3 Marked Police Vehicles and 1 Animal Control Vehicle.

**Personnel Costs Include:**

- a. Total number of personnel has remained the same for the Town as a whole. One full time employee was reclassified from the Utility Fund to the General Fund during FY 2012. The position is split funded between the Utility and the General Fund.
- b. Pay increase of up to 5% for all employees (1.5% COLA, up to 3.5% Merit).
- c. The Town's portion of Police Pension contributions increased from 14.5% to 16.2% (local law plan).
- d. An 11.6% increase in medical premiums is included.
- e. Dental premiums decreased by -3.0%; Life and Long Term Disability Rates remained the same.
- f. Workman's compensation insurance premiums increased by 7.0%.

TRANSMITTAL LETTER/BUDGET MESSAGE  
BUDGET PROPOSAL FOR FISCAL YEAR 2013/2014  
August 23, 2013

Highlighted Expenditures Include:

Capital outlay costs for all departments (including Utilities) total \$656,955 which includes \$65,000 for library books and materials.

The Town Commission budget includes \$3,400 for the volunteer dinner.

The Human Resource budget includes \$3,375 for safety awards. It also includes \$10,000 for the employee project award program. Advertising costs for vacancies is funded in the HR Department. \$2,000 has been included for this expenditure.

The Town Attorney budget includes \$20,000 for police department legal fees.

The Finance Department budget includes an increase of \$1,240 in training/travel to promote staff development.

The Growth Management budget includes professional service money of \$10,000 for EDAC.

The Information Technology budget includes \$80,174 for Capital Outlay which includes software licenses plus additional licenses to bring us into compliance. It includes Sourceone, an Email Management system as well as MS SQL Database. It also includes replacement of 8 Police Notebooks plus external Wi-Fi for the Police Rear Parking lot. Also included in Training is \$3000 for Finance Department HTE training.

The Other Government Service, Town Hall budget includes aid to private organizations in the amount of \$14,500. \$10,000 is budgeted for the Chamber of Commerce. The Town Hall budget also includes contingency funds of \$119,197.

The Police Dept. budget includes \$7,560 for the Reserve Police Program. The program will fund six Reserve Officer's part time at \$100 per month.

The Building Services department budget includes \$155,000 in other contractual services for the outside building inspection services, building plan reviews, fire reviews, and commercial development reviews and \$3960 for SunGard ASP support fees.

The Public Works Road and Street Maintenance budget includes \$15,000 traffic signal repairs and \$35,000 for general repair and maintenance of streets and street lights. The budget does not include money for resurfacing. We are planning on using Reserves of \$760,000 to Resurface Avendia Central.

The Library budget has funds in other contractual services for custodial cleaning of the 2<sup>nd</sup> floor of the new library and general operating for additional software licenses and overhead signs. There is \$2304 in Rental and Leases for the copier which will be paid for by Friends of the Library. It also includes \$204,000 for the principal and interest payments on the new Library. The funds needed for repayment of the debt is coming from the Special Revenue Fund. This loan is scheduled to be paid off March 1, 2018. The annual payment increases to \$948,000 in FY2015.

TRANSMITTAL LETTER/BUDGET MESSAGE  
BUDGET PROPOSAL FOR FISCAL YEAR 2013/2014  
August 23, 2013

The Parks and Recreation budget includes Capital Outlay for \$55,550 for a Sod Cutter, a Replica Fence for Minor Field, New Lights for the Racquetball court, and metal picnic tables for the Park. \$20,800 is funded in the electricity expense line which includes \$1800 for Lights of Lady Lake. \$10,000 for the Historical Society is also included in the budget.

**Special Revenue Fund**

The proposed Special Revenue Fund revenues and expenditures total \$1,100,350 respectively.

Revenues include estimated collections for FY2013 of \$1,100,000 from the one-cent tax.

Expenditures include two transfers to the General Fund: one transfer of \$204,000 for the debt service payments on the \$3,400,000 loan for the library and the other transfer of \$130,150 for purchase of 4 Police Vehicles. A transfer of \$730,110 to the Utility Fund is for the funding of the debt service payments on the \$6,000,000 loan from SunTrust Bank for Phase I of the Wastewater Treatment Plant. The expenses include a transfer to reserve of \$36,077

**Utilities Fund**

The proposed Utilities Fund revenues and expenses total \$3,008,480 respectively

**Highlighted Revenues Include:**

- a. There is a 1.6% increase in water and reuse utility rates due to the change in CPI from January 2012 to January 2013.
- b. Garbage fees are billed on the property tax bill as a solid waste assessment. The rate will remain at \$162 per year per residential unit as Waste Management will not increase their fees again.
- c. We have not been notified by the VCCDD of an increase charge to treat our sewer flow, so we are still using \$3.55 per thousand gallons as the basis for the sewer revenue projections. Per Resolution 2005-122 the Town's rate will increase automatically if they change their rate.
- d. Credit card convenience fee revenue of \$3,500. This offsets the charges from the credit card vendors and the vendor that hosts and maintains the credit card portal.
- e. Revenue from reuse sales is estimated at \$101,275.
- f. The transfer of \$730,123 from the Special Revenue Fund is for debt service on the SunTrust loan received by the Town in October 2004. Pay off date is currently scheduled to be October 1, 2014.

**Personnel Costs Include:**

- a. Pay increase of up to 5% for all employees (1.5% COLA, up to 3.5% Merit).
- b. All medical, dental, life, long term disability and workman's compensation rates are the same as addressed for the General Fund. (11.6% Medical, -3% Dental, 7% Workers Comp).

TRANSMITTAL LETTER/BUDGET MESSAGE  
BUDGET PROPOSAL FOR FISCAL YEAR 2013/2014  
August 23, 2013

Highlighted Expenses Include:

Total capital outlay costs for all departments total \$591,959. The expenses are funded as follows: \$302,066 from General Fund Revenue, \$130,150 from Sales Surtax, \$48,343 from Utility Revenues, and \$111,400 from Sewer Impact Fees.

The Water utility budget includes \$22,886 in other contractual services for maintenance on the elevated tank, hydro pressure tanks and ground storage tanks. It also includes \$10,000 for the continuation of the GIS consultant work and training. Included in General Operating is \$25,000 for GIS ESRI Enterprise License Agreement. The general operating line does not include meter upgrades which is an on-going project that had \$40,000 in the budget for FY2013. Meter upgrade Phase 5 will be funded with Reserves for \$160,000. A transfer to reserve of \$173,952 is included to fund future replacement costs of infrastructure.

The Solid waste budget includes all costs associated with contracting the solid waste collection with Waste Management and the special assessment costs. The transfer to the General Fund is \$19,123.

The Sewer utility budget decreased \$32,000 in the professional services expense line because video inspection of sewer lines was removed. The contractual services expense line decreased due to decreasing sludge hauling costs (-\$36,000) with the addition of the Bio-Solid Dewatering Box. The Bio-Solid Dewatering Box is included in Capital Outlay for \$80,000 which will be funded with Sewer Impact Fees. We currently have \$582,823 in Sewer Impact Fees.

**SUMMARY**

This budget reflects hours of cooperative work by the Department Heads and Staff to provide for services that the Town of Lady Lake residents expect without increasing their tax millage. These dedicated Town employees work hard to provide the same level of customer service that the Town's residents have grown accustomed to and appreciate. We would like to thank all the Town employees for their dedicated service.

Town staff will continue to work with the Town's elected officials and residents to maintain and improve the quality of life enjoyed by all Town residents through improved services and cost effective programs and projects.

Most Respectfully Submitted,

Kristen Kollgaard  
Town Manager

Jeannine Michaud  
Finance Director

# TOWN OF LADY LAKE PROPOSED BUDGET FISCAL YEAR 2014

The proposed budget was prepared using millage rate of 3.2808  
(the same rate used the last 4 fiscal years)

## SUMMARY OF FUNDS TO BE HANDLED REVENUES AND EXPEDITURES/EXPENSES

	<b>Revenues</b>	<b>Expenditures / Expenses</b>
<b>The General Fund</b>	\$9,429,187	\$9,429,187
<b>The Special Revenue Fund</b>	\$1,100,350	\$1,100,350
<b>The Utilities Fund</b>	\$3,008,480	\$3,008,480
<b>Total - All Funds</b>	\$13,538,017	\$13,538,017

TOWN OF LADY LAKE  
 FY 2013-2014 BUDGET  
 BUDGET SUMMARY SCHEDULE  
 GENERAL FUND

Department	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	TOTAL REQUESTED	% of Total
Town Commission	39,790	8,180				\$47,970	0.51%
Town Manager	201,585	7,519				\$209,104	2.22%
Town Clerk	84,764	21,850				\$106,614	1.13%
Town Clerk-Elections		8,000				\$8,000	0.09%
Finance	313,207	57,395				\$370,602	3.93%
Information Technology	131,987	12,486	80,174			\$224,647	2.38%
Human Resources/Risk	120,363	27,439				\$147,802	1.57%
Growth Management	202,835	43,301				\$246,136	2.61%
Building Department	42,858	164,485				\$207,343	2.20%
Code Enforcement	42,363	14,900				\$57,263	0.61%
Police Department	2,905,747	423,776	130,150			\$3,459,673	36.69%
Police Department - Villages Detail	137,540	8,508				\$146,048	1.55%
Library & Information Services	373,146	130,804	99,008		204,000	\$806,958	8.56%
Community Bldg/Rec Facility		10,700	3,606			\$14,306	0.15%
Parks & Recreation Department	300,101	216,558	87,250			\$603,909	6.41%
Public Works-Administration	182,172	50,128				\$232,300	2.46%
Other Gov. Svc.-Facilities Maint.	84,486	10,430				\$94,916	1.01%
Other Gov. Svc.-Motor Pool	88,004	19,143	12,024			\$119,171	1.26%
Public Works-Streets Maintenance	583,927	402,607	35,000			\$1,021,534	10.83%
Other Gov. Svc.-Town Hall		295,810	50,000	123,197		\$469,007	4.97%
Legal Services		120,000				\$120,000	1.27%
Villages Fire Protection District		715,884				\$715,884	7.59%
<b>FY 2014 Budget Totals</b>	<b>\$5,834,875</b>	<b>\$2,769,903</b>	<b>\$497,212</b>	<b>\$123,197</b>	<b>\$204,000</b>	<b>\$9,429,187</b>	<b>100.00%</b>
<b>% of Total Budget</b>	<b>61.88%</b>	<b>29.38%</b>	<b>5.27%</b>	<b>1.31%</b>	<b>2.16%</b>		
<b>FY 2013 Budget</b>	<b>\$5,543,771</b>	<b>\$3,092,780</b>	<b>\$661,774</b>	<b>\$117,181</b>	<b>\$204,000</b>	<b>\$9,619,506</b>	
<b>Change from Prior Ye</b>	<b>5.25%</b>	<b>-10.44%</b>	<b>-24.87%</b>	<b>5.13%</b>	<b>0.00%</b>	<b>-1.98%</b>	

TOWN OF LADY LAKE  
 FY 2013-2014 BUDGET  
 BUDGET SUMMARY SCHEDULE  
 UTILITIES FUND

Department	Title	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	TOTAL REQUESTED	% of Total
401-3301-533	Water	\$507,317	\$408,775	\$44,743	\$236,452		\$1,197,287	39.80%
401-3402-534	Solid Waste		335,641		19,123		354,764	11.79%
401-3503-535	Wastewater	168,698	361,060	115,000	62,500	749,171	1,456,429	48.41%
<b>FY 2014 Budget Totals</b>		<b>\$676,015</b>	<b>\$1,105,476</b>	<b>\$159,743</b>	<b>\$318,075</b>	<b>\$749,171</b>	<b>\$3,008,480</b>	<b>100.00%</b>
<b>% of Total Budget</b>		<b>22.47%</b>	<b>36.75%</b>	<b>5.31%</b>	<b>10.57%</b>	<b>24.90%</b>		
<b>FY 2013 Budget</b>		<b>\$600,407</b>	<b>\$1,208,940</b>	<b>\$73,100</b>	<b>\$221,946</b>	<b>\$749,158</b>	<b>\$2,853,551</b>	
<b>Change from Prior Ye</b>		<b>12.59%</b>	<b>-8.56%</b>	<b>118.53%</b>	<b>43.31%</b>	<b>0.00%</b>	<b>5.43%</b>	

**FY2014  
CAPITAL IMPROVEMENTS AND EQUIPMENT**

**GENERAL FUND - REVENUES**

DESCRIPTION	DEPT	CATEGORY			FUNDING SOURCE
		Imp/Other Than Bldg	Equip.	Vehicles	
MicroSoft Server Software Agreement, 2 of 3 year (25 Addtl License to be Compliant)	IT		\$ 15,721		General Revenue
MS Office 2013 Licenses, 1 Addtl Server License, MS SQL Database Addtl License (40	IT		\$ 14,028		General Revenue
1 Additional Server	IT		\$ 6,500		General Revenue
1 Additional Server Softward License	IT		\$ 2,233		General Revenue
Sourceone - Email Mgt (Retention, Disposition, Search, Archive, Redact Filter)	IT		\$ 17,200		General Revenue
Replace 4 Workstations	IT		\$ 5,303		General Revenue
Replace 8 Notebooks - Police	IT		\$ 11,963		General Revenue
Memory Uprades for older MDT Computers	IT		954		General Revenue
Extend Wifi provides wireless access for Chambers Only	IT		5,271		General Revenue
Police Rear Parking Lot and data & vidio transfer from Police Cars	IT		1,000		General Revenue
HVAC - Replace & Upgrade for Server Room	OGS		50,000		General Revenue
Replace 3 A/C Units	Library		30,000		General Revenue
8 Tables & 48 Chairs for 2nd Floor Meeting Room	Library		4,008		General Revenue
Awning to Cover Walkway	Community Building		2,500		General Revenue

**FY2014**  
**CAPITAL IMPROVEMENTS AND EQUIPMENT**

**GENERAL FUND - REVENUES**

DESCRIPTION	DEPT	CATEGORY			FUNDING SOURCE
		Imp/Other Than Bldg	Equip.	Vehicles	
Window Treatments (7 Windows)	Community Building		1,106		General Revenue
2013 Dodge Durango	Parks & Rec			31,700	General Revenue
Ryan Jr Sod Cutter	Parks & Rec		4,550		General Revenue
Build Replica Fence (Minor Field)	Parks & Rec	40,000			General Revenue
New Lights (timers, wire, poles) Raquetball Courts	Parks & Rec		6,000		General Revenue
Metal Picnic Tables for Park	Parks & Rec		5,000		General Revenue
Relocate overhead service Lift	PW Motor Pool	2,055			General Revenue
Bead Blaster, Gas Pump Controller and Gas Pump	PW Motor Pool		9,969		General Revenue
930 D Grasshopper Mower	PW Facilities Maint		16,500		General Revenue
J.D. Gator HPX - edging & weed eating Streets	PW Street Maint		18,500		General Revenue
Total		<u>\$ 42,059</u>	<u>\$ 228,307</u>	<u>\$ 31,700</u>	<u>\$ 302,066</u>

**FY2014**  
**CAPITAL IMPROVEMENTS AND EQUIPMENT**

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**GENERAL FUND - SALES SURTAX**

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<b>DESCRIPTION</b>	<b>DEPT</b>	<b>CATEGORY</b>			<b>FUNDING SOURCE</b>
		<b>Imp/Other Than Bldg</b>	<b>Equip.</b>	<b>Vehicles</b>	
3 Dodge Chargers Marked Vehicles and equipping Vehciles	Police			102,150	Sales Surtax
1 Ford F250 Four Wheel Drive - Animal Controll	Police			28,000	Sales Surtax
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$130,150</u>	<u>\$ 130,150</u>

**FY2014  
CAPITAL IMPROVEMENTS AND EQUIPMENT**

**GENERAL FUND - RESERVES**

DESCRIPTION	DEPT	CATEGORY			FUNDING SOURCE
		Imp/Other Than Bldg	Equip.	Vehicles	
2013 Dodge Durango	Building			31,700	GF Reserves
Avendia Central Resurfacing Project	Roads & Streets	760,000			GF Reserves
2013 Dodge Durango	PW Admin			31,700	GF Reserves
John Deer Gator - Trash Pick Up & Park Maint	Parks & Rec		11,646		GF Reserves
Barracuda Spam Filter	IT		4,868		GF Reserves
UPS - Upgrade UPS in Server Romm (Failed Several Times)			35,562		GF Reserves
Total		<b>\$ 760,000</b>	<b>\$ 52,076</b>	<b>\$ 63,400</b>	<b>\$ 875,476</b>

Current Budget FY2013	9,619,506
50% FY2013 Expenses In Reserves	4,809,753
FY2012 GF Audited Ending Fund Balance	5,765,899
 FY2013 GF Ending Fund Balance	 956,146

**FY2014**  
**CAPITAL IMPROVEMENTS AND EQUIPMENT**

**UTILITY FUND - REVENUES**

<b>DESCRIPTION</b>	<b>DEPT</b>	<b>CATEGORY</b>			<b>FUNDING SOURCE</b>
		<b>Imp. Other Than Bldg</b>	<b>Equipment</b>	<b>Vehicle</b>	
Database Server Replacement - GIS	Water		\$ 6,500		Water Revenue
Web Server Replacement - GIS	Water		\$ 2,940		Water Revenue
4 Work Station Replacement	Water		\$ 5,303		Water Revenue
2013 Dodge Super Duty F250	Water			30,000	Water Revenue
Alarm System - Adds UPS to Lift Station	Sewer		3,600		Sewer Revenue
<b>Total</b>		<b>\$ -</b>	<b>\$ 18,343</b>	<b>\$ 30,000</b>	<b>\$ 48,343</b>

**FY2014**  
**CAPITAL IMPROVEMENTS AND EQUIPMENT**

**UTILITY FUND - SEWER IMPACT FEES**

<b>DESCRIPTION</b>	<b>DEPT</b>	<b>CATEGORY</b>			<b>FUNDING SOURCE</b>
		<b>Imp. Other Than Bldg</b>	<b>Equipment</b>	<b>Vehicle</b>	
Bio-Solids Dewatering Box	Sewer	80,000			Sewer Impact Fees
Scada - Continue to Implement Upgrade to Water Plants	Sewer		31,400		Sewer Impact Fees
<b>Total</b>		<b>\$ 80,000</b>	<b>\$ 31,400</b>	<b>\$ -</b>	<b>\$ 111,400</b>

**FY2014**  
**CAPITAL IMPROVEMENTS AND EQUIPMENT**

**UTILITY FUND - RESERVE**

<u>DESCRIPTION</u>	<u>DEPT</u>	<u>CATEGORY</u>			<u>FUNDING SOURCE</u>
		<u>Imp. Other Than Bldg</u>	<u>Equipment</u>	<u>Vehicle</u>	
Install Radio Read Meters - Replace Manual Meteres	Water		160,000		Retained Earnings
Emergency Bypass Pump - Trailer Mounted	Sewer		47,000		Retained Earnings
<b>Total</b>		<b>\$ -</b>	<b>\$ 207,000</b>	<b>\$ -</b>	<b>\$ 207,000</b>

Current Budget FY2013	2,853,551
50% FY2013 Expenses In Reserves	1,426,776
FY2012 GF Audited Ending Fund Balance	1,829,470
FY2013 GF Ending Fund Balance	402,695

## All Funds Summary of Positions

	<b>FY 2013 Adopted</b>	<b>FY 2014 Proposed</b>	
<b>General Fund</b>			
Commission	5.0	5.0	
Town Manager	2.0	2.0	
Town Clerk	2.0	2.0	
Finance	4.5	4.5	(1)
Human Resources/Risk	2.0	2.0	
Growth Management	3.0	3.0	
Information Technology	2.0	2.0	(2)
Other Govt. Services- Facilities Maint.	2.0	2.0	
Other Govt. Services- Motor Pool	2.0	2.0	
Police Dept. Support	14.5	14.5	(1)
Police Sworn Officers	26.0	26.0	
Police Villages Sworn Officers	2.0	2.0	
Building Services	1.0	1.0	
Code Enforcement	1.0	1.0	(1)
Public Works - Administration	2.0	2.0	
Public Works - Streets Maintenance	10.0	10.0	
Library & Information Services	7.0	7.0	
Parks & Recreation	5.0	5.0	
<b>Sub-Total General Fund</b>	<b>93.0</b>	<b>93.0</b>	
 <b>Enterprise Fund</b>			
Water Utilities	9.0	10.0	(2)
Sewer Utilities	3.0	2.0	
<b>Sub-Total Enterprise Fund</b>	<b>12.0</b>	<b>12.0</b>	
 <b>Total Positions</b>	<b>105.0</b>	<b>105.0</b>	

Notes:

- (1) Totals include Part-time Positions
  - Finance - 1 Part-time
  - Police Support - 3 Part-time
  - Code Enforcement - 2 Part-time

- (2) Utilities Customer Service Position was reclassified to GIS/IT Position

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**TOWN OF LADY LAKE**  
**MILLAGE RATE ANALYSIS**  
 FISCAL YEAR 2013-2014

TAXABLE VALUE THIS YEAR (DR-420)	\$ 799,343,191
TAXABLE VALUE LAST YEAR (DR-422)	\$ 785,977,451
Total increase in net taxable value this year resulting in a 1.70% increase which includes new construction, etc., of \$1,274,979 (.10%) and increased values of \$12,090,595 (1.60%).	\$ 13,365,574

	MILLAGE RATE	AD VALOREM TAXES
Current year rolled back rate (amount needed to generate the same revenues as last year based on this year's taxable value less new construction).	3.2311	\$2,582,758 x 95% \$2,453,620
This year's millage rate which is 1.54% or .0497 mills more than the current year's rolled back rate.	3.2808	\$2,622,485 x 95% \$2,491,361
Majority vote maximum rate which is a 21.79% or .7041 mill increase over the current year's rolled back rate and a 19.94% increase over last year's final rate.	3.9352	\$3,145,575 x 95% \$2,988,296
Any of the above rates would require at least three (3) affirmative votes.		
Two-thirds vote maximum rate requiring four (4) affirmative votes of the Town Commission which is a 33.96% or 1.0976 mill increase over the current year's rolled back rate.	4.3287	\$3,460,117 x 95% \$3,287,111

(Required votes are based on the total membership of the Town Commission, rather than the membership present at the meeting.)

**Calculation of various millage levies for voting requirements.** The current year's rolled back rate is 3.2311. Since the Town did not approve the majority vote maximum millage rate of 3.9293 last year then we can adjust this year's rolled back rate based on the prior year's majority vote maximum millage rate. So we take the prior year's maximum ad valorem proceeds requiring a majority vote and divide that by the current year's taxable value (less new construction, etc.) times 1000 (( \$3,088,341/ \$798,068,212)x1000) which results in an adjusted current year rolled-back rate of 3.8698. From this adjusted rolled back rate we make the adjustment for growth in per capita Florida personal income of 1.0169% (3.8698 x 1.0169) to get the majority vote maximum millage rate of 3.9352 mills. To calculate the two-thirds vote maximum millage rate allowed, we have to take the majority vote maximum millage rate of 3.9352 and increase it by 10% (3.9352 x 1.10)to get the two-thirds vote (4 of the 5) maximum rate of 4.3287 mills. Any rate higher than 4.3287 mills would require a unanimous vote of all five (5) Town Commissioners.

The property tax is based on the value of real and personal property. Each year, the Property Appraiser determines the total value of each parcel of property. The value of residential property represents only the value of the real estate, which includes buildings and improvements; while commercial property includes these values in addition to all relevant personal property. This value is called "assessed value". After subtracting all lawful exemptions (i.e., homestead exemption: \$25,000; amendment one exemption up to \$25,000; TPP exemption up to \$25,000; senior exemption: \$25,000; portability exemption; widow: \$500; widower: \$500; veterans disability: \$5,000 and others), the remaining value is called "taxable value". It is this figure on which ad valorem property taxes are calculated. The property tax is calculated by multiplying the taxable value of the property by .001, and then multiplying this number by the rate of taxation, which is referred to as "mills" or "millage rate". One mill is equivalent to \$1 per \$1,000 of taxable value. For example, if you own your own home, and the property appraiser has set the assessed value at \$75,000, the taxable value would be \$25,000 after subtracting your \$25,000 homestead exemption and amendment one exemption of \$25,000. With a Town millage rate of 3.2808 mills, you would owe \$82.02 in Lady Lake property taxes ( $\$25,000 * .001 = \$25$ , and  $\$25 * 3.2808 \text{ mills} = \$82.02$ ). This calculation is only valid for the Town's share of the total millage rate of all the taxing authorities.

# Estimated Revenues

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
REVENUE BY SOURCE CODE  
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2012 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	Increase/Decrease	
					Dollar	%
<b>PROPERTY TAX</b>						
311.10.00	Current Ad Valorem Taxes	2,551,465	2,444,224	2,491,361	47,137	1.9%
311.20.00	Delinquent Ad Valorem Taxes	108	1,000	1,000	0	0.0%
	<b>Property Tax Total</b>	<b>2,551,573</b>	<b>2,445,224</b>	<b>2,492,361</b>	<b>47,137</b>	<b>1.9%</b>
<b>LOCAL OPTION TAXES</b>						
312.30.00	County Gas Tax (9th cent)	17,052	17,000	17,169	169	1.0%
312.41.00	Local Option Gas Tax	136,862	142,000	136,777	(5,223)	-3.7%
312.52.00	Casualty Insurance Premium Tax	87,390	100,000	87,504	(12,496)	-12.5%
	<b>Local Option Taxes Total</b>	<b>241,304</b>	<b>259,000</b>	<b>241,450</b>	<b>(17,550)</b>	<b>-6.8%</b>
<b>UTILITY SERVICES TAXES</b>						
314.10.00	Electric - Progress Energy	613,372	662,868	650,882	(11,986)	-1.8%
314.11.00	Electric - SECO	194,877	192,594	201,114	8,520	4.4%
314.30.00	Water - VCCDD	100,592	106,000	103,410	(2,590)	-2.4%
314.31.00	Water - Water Oak	9,581	9,600	9,536	(64)	-0.7%
314.32.00	Water - Lady Lake	59,142	57,000	59,630	2,630	4.6%
314.40.00	Gas	20,872	23,000	21,765	(1,235)	-5.4%
	<b>Utility Service Taxes Total</b>	<b>998,436</b>	<b>1,051,062</b>	<b>1,046,337</b>	<b>(4,725)</b>	<b>-0.4%</b>
<b>COMMUNICATIONS SERVICES TAX</b>						
315.10.00	Communications Services Tax	1,189,762	900,000	1,135,448	235,448	26.2%
	<b>Communication Services Tax Total</b>	<b>1,189,762</b>	<b>900,000</b>	<b>1,135,448</b>	<b>235,448</b>	<b>26.2%</b>
<b>PERMITS &amp; FEES</b>						
316.10.00	Town Business Tax	56,818	48,883	54,497	5,614	11.5%
316.11.00	Town Business Tax - Penalty	644	600	600	0	0.0%
322.10.00	Building Permits and Inspections	201,740	196,890	168,562	(28,328)	-14.4%
322.11.00	Re-Inspection Fees	1,600	1,300	1,700	400	30.8%
329.05.00	Building Plan Review Fees	21,031	20,000	20,425	425	2.1%
329.06.00	Fire Insp/Rev/Plan/Plan Fee	12,964	14,000	15,333	1,333	9.5%
329.12.00	Building Permit Admin Fees	1,455	3,100	2,783	(317)	-10.2%
329.15.00	Tree Permit Fees	1,700	550	1,302	752	136.7%
329.20.00	Sign Permit Fees	5,133	5,000	5,621	621	12.4%
329.30.00	Site Plan Review Fees	300	1,500	250	(1,250)	-83.3%
329.35.00	Subdivision Fees	10,690	8,000	14,975	6,975	87.2%
329.45.00	Zoning Fees	33,816	23,695	25,377	1,682	7.1%
329.55.00	Solicitation Permits	100	50	67	17	34.0%
329.65.00	Comp Plan Amendment Fees	0	3,500	3,500	0	0.0%
329.70.00	Annexation	0	2,500	2,500	0	0.0%
329.90.00	Dog Licenses		0		0	n/a
	<b>Permits &amp; Fees Total</b>	<b>347,991</b>	<b>329,568</b>	<b>317,492</b>	<b>(12,076)</b>	<b>-3.7%</b>

**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
REVENUE BY SOURCE CODE  
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2012 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	Increase/Decrease	
					Dollar	%
<b>FRANCHISE FEES</b>						
323.10.00	Electric - Progress Energy	829,554	897,864	849,861	(48,003)	-5.3%
323.11.00	Electric - SECO	282,316	288,515	287,515	(1,000)	-0.3%
323.40.00	Gas	24,712	25,836	27,184	1,348	5.2%
323.70.00	Garbage	158,432	161,000	161,649	649	0.4%
	<b>Franchise Fees Total</b>	<b>1,295,014</b>	<b>1,373,215</b>	<b>1,326,209</b>	<b>(47,006)</b>	<b>-3.4%</b>
<b>IMPACT FEES</b>						
324.61.10	Library Impact Fees	33,626	0	10,000	10,000	100.0%
324.61.20	Recreation Impact Fees	200,552	0	86,000	86,000	100.0%
	<b>Impact Fees Total</b>	<b>234,178</b>	<b>-</b>	<b>96,000</b>	<b>96,000</b>	<b>100.0%</b>
<b>SPECIAL ASSESSMENTS</b>						
325.16.00	Paving Assessments and Interest	1,250	1,200	1,944	744	62.0%
325.22.00	Fire Assessments - Villages	725,985	715,884	715,884	0	0.0%
	<b>Special Assessments Total</b>	<b>727,235</b>	<b>717,084</b>	<b>717,828</b>	<b>744</b>	<b>0.1%</b>
<b>STATE REVENUE SHARING</b>						
331.21.00	Federal Law Enforcement Grant	10,805	0	0	0	n/a
331.49.10	Federal Transportation Grant	49,146	0	0	0	n/a
331.70.00	Federal Forestry Grant	0	0	0	0	n/a
331.90.00	Federal CDBG Grants	0	0	0	0	n/a
331.92.00	Fed. CDBG - Small Cities State Grant	0	0	0	0	n/a
335.12.00	State Revenue Sharing - Sales & Cig Tax	248,060	245,045	249,279	4,234	1.7%
335.13.00	State Revenue Sharing - Fuel Tax	95,272	98,473	94,869	(3,604)	-3.7%
335.18.00	1/2 Cent Sales Tax	631,415	642,000	645,976	3,976	0.6%
335.14.00	Mobile Home Licenses	39,329	36,563	37,226	663	1.8%
335.15.00	Alcohol Beverage Licenses	8,058	9,537	8,551	(986)	-10.3%
335.20.00	State Public Safety Revenue	0	0	0	0	n/a
335.49.00	State Transportation Revenue	38,889	42,000	33,679	(8,321)	-19.8%
	<b>State Revenue Sharing Total</b>	<b>1,120,974</b>	<b>1,073,618</b>	<b>1,069,580</b>	<b>(4,038)</b>	<b>-0.4%</b>
<b>LAKE COUNTY GRANTS &amp; FEES</b>						
337.20.00	County Law Enforcement Grant	3,741	22,543	22,109	(434)	-1.9%
337.70.00	County Library Agreement	114,404	108,791	124,103	15,312	14.1%
338.20.00	County Business Tax	14,555	13,591	13,387	(204)	-1.5%
338.70.00	County Library Impact Fees	0	0	0	0	n/a
	<b>Lake County Grants &amp; Fees Total</b>	<b>132,700</b>	<b>144,925</b>	<b>159,599</b>	<b>14,674</b>	<b>10.1%</b>

**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
REVENUE BY SOURCE CODE  
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2012 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	Increase/Decrease	
					Dollar	%
<b>POLICE SERVICES, FINES &amp; FEES</b>						
342.10.00	Villages - Public Safety	100,000	100,000	100,000	0	0.0%
342.11.00	Police Svc - Private Detail	13,478	25,000	15,632	(9,368)	-37.5%
342.12.00	Police Svc - Animal Pick Up Fee	135	0	73	73	100.0%
342.13.00	Police Svc - False Alarm Fee	3,550	3,600	3,619	19	0.5%
342.70.00	Police Svc - Foreclosed Prop Reg Fee	18,600	5,000	17,419	12,419	248.4%
342.90.00	Police Svc - Other Public Safety Chrgs	9,086	6,032	11,569	5,537	91.8%
359.10.00	Police Education - 2nd Dollar	2,402	3,556	2,583	(973)	-27.4%
344.90.00	Road and Street Revenue	16,383	17,000	15,519	(1,481)	-8.7%
354.10.00	Animal Control Citations	770	0	0	0	n/a
354.20.00	Code Enforcement Fines	15,231	6,202	6,304	102	1.7%
354.30.00	Code Enforcement Lot Clearing	1,951	0	0	0	n/a
347.10.00	Library Fees - OCC	3,120	3,800	3,402	(398)	-10.5%
	<b>Police Services, Fines &amp; Fees Total</b>	<b>184,706</b>	<b>170,190</b>	<b>176,120</b>	<b>5,930</b>	<b>3.5%</b>
<b>INTEREST &amp; OTHER EARNINGS</b>						
361.10.00	Interest Earnings - Pooled Cash	1,547	2,000	1,694	(306)	-15.3%
361.11.00	Interest Earnings - SBA	324	200	642	442	221.0%
361.13.00	Interest Earnings - Other Interest	0	300	48	(252)	-84.0%
361.14.00	Interest Earnings - SunTrust Loan	0	0	0	0	n/a
361.15.00	Interest Earnings - SunTrust MM	131	0	0	0	n/a
361.19.00	Interest Earnings - Abatements	250	0	0	0	n/a
361.30.00	Net Increase in Fair Value of Investmen	109,622	75,000	104,060	29,060	38.7%
	<b>Interest &amp; Other Earnings Total</b>	<b>111,874</b>	<b>77,500</b>	<b>106,444</b>	<b>28,944</b>	<b>37.3%</b>
<b>OTHER REVENUES</b>						
347.11.00	Library Other Revenue	4,903	5,000	4,584	(416)	-8.3%
347.20.00	Recreation Program Fees	4,423	3,000	4,157	1,157	38.6%
349.10.00	Copies and Certifications	639	750	816	66	8.8%
349.11.00	Road Conveyance Fees	2,800	0	0	0	n/a
349.20.00	Town License Plates	7	0	0	0	n/a
351.10.00	Court Fines	18,619	20,000	16,277	(3,723)	-18.6%
351.11.00	Forfeitures	300	0	0	0	n/a
352.10.00	Library Fines	4,635	5,000	4,773	(227)	-4.5%
359.30.00	Police Automation		0	0	0	n/a
362.10.00	Rental Fees - Comm. Bldg	8,164	10,004	7,778	(2,226)	-22.3%
362.11.00	Rental Fees - Library Meeting Rooms	1,198	2,275	1,200	(1,075)	-47.3%
362.20.00	Rental Fees - Heritage Park	360	255	314	59	23.1%
362.31.00	Tower Rentals	5,700	0	10,350	10,350	100.0%
365.10.00	Proceeds Material & Scrap	1,802	7,920		(7,920)	n/a
365.20.00	Gain/Loss Assets Resale	(39,255)	0		0	n/a
366.10.00	Private Contrib./Donations	120	0		0	n/a
366.20.00	Library Donations	4,195	207	2,442	2,235	1079.7%
366.40.00	Parks & Rec Contrib./Donations	0	412	0	(412)	n/a
366.55.00	Tree & Beautification Donation	1,425	0	475	475	100.0%
369.05.00	Fuel Tax Refund	4,708	6,500	5,318	(1,182)	-18.2%
369.10.00	Cash Over/Short	1	0	4	4	100.0%
369.40.00	Other Miscellaneous Revenues	8,296	3,100	7,558	4,458	143.8%

**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
REVENUE BY SOURCE CODE  
GENERAL FUND**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY2012 ACTUALS</b>	<b>FY2013 BUDGET</b>	<b>FY2014 PROPOSED</b>	<b>Increase/Decrease</b>	
					<b>Dollar</b>	<b>%</b>
369.45.00	Insurance Claim Proceeds	24,602	0		0	n/a
389.10.00	Police Training - Approp		0		0	n/a
389.20.00	Police Forfeiture - Approp		0		0	n/a
	<b>Other Revenues Total</b>	<b>57,642</b>	<b>64,423</b>	<b>66,046</b>	<b>1,623</b>	<b>2.5%</b>
<b>TRANSFERS IN</b>						
381.10.00	Transfers From Special Revenue	204,000	204,000	334,150	130,150	63.8%
382.10.00	Water Transfer	50,000	62,500	62,500	0	0.0%
382.20.00	Sewer Transfer	50,000	62,500	62,500	0	0.0%
382.30.00	Solid Waste Transfer	28,000	19,123	19,123	0	0.0%
	<b>Transfers In Total</b>	<b>332,000</b>	<b>348,123</b>	<b>478,273</b>	<b>130,150</b>	<b>37.4%</b>
	<b>Total General Fund Revenues</b>	<b>9,525,389</b>	<b>8,953,932</b>	<b>9,429,187</b>	<b>475,255</b>	<b>5.3%</b>

# Expenditures

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENSE RECAP BY OBJECT  
GENERAL FUND**

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1100	Executive Salaries	36,900	36,900	36,900	-	0.0%
1200	Regular Pay	3,576,609	3,842,940	3,975,757	132,817	3.5%
1400	Overtime	72,207	60,600	64,300	3,700	6.1%
1410	Overtime-Special Detail	15,579	32,000	32,000	-	0.0%
1530	Police Incentive Pay	19,930	17,400	21,084	3,684	21.2%
2100	FICA Taxes	270,130	306,386	317,133	10,747	3.5%
2210	DH ICMA 401 Contrib.	42,908	43,732	45,561	1,829	4.2%
2220	GE ICMA 401 Contrib.	101,770	112,927	117,535	4,608	4.1%
2240	Police Retirement	247,321	220,543	254,622	34,079	15.5%
2241	State Cas.Ins.Premium Tax	87,390	100,000	100,000	-	0.0%
2310	Term Life	8,350	9,168	9,431	263	2.9%
2320	Health Insurance	567,727	625,272	711,249	85,977	13.8%
2325	Dental Insurance	20,965	21,143	20,995	(148)	-0.7%
2375	L/T Disability	12,181	13,461	13,847	386	2.9%
2400	Worker's Comp.	75,582	104,161	114,462	10,301	9.9%
2500	Unemployment Comp.	963	-	-	-	n/a
	<b>Total Personal Services</b>	<b>5,156,512</b>	<b>5,546,633</b>	<b>5,834,875</b>	<b>288,242</b>	<b>5.2%</b>

**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENSE RECAP BY OBJECT  
GENERAL FUND**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	179,852	174,313	168,112	(6,201)	-3.6%
3112	Police Dept. Legal Fees	2,731	20,000	20,000	-	0.0%
3200	Accounting & Auditing	15,450	22,750	22,750	-	0.0%
3410	Other Contractual Svcs	1,064,211	1,009,601	1,068,669	59,068	5.9%
4000	Travel & Per Diem	12,003	18,295	20,110	1,815	9.9%
4100	Telephone, Cell, Pagers	56,293	65,868	66,427	559	0.8%
4200	Postage & Freight	7,725	12,000	12,450	450	3.8%
4310	Electricity	289,096	316,300	293,100	(23,200)	-7.3%
4320	Water/Sewer	95,595	101,350	101,560	210	0.2%
4340	Waste Disposal	-	750	750	-	0.0%
4400	Rentals & Leases	21,537	24,816	23,383	(1,433)	-5.8%
4500	Insurance	152,080	148,363	171,645	23,282	15.7%
4610	Vehicle Repairs	54,182	41,900	49,120	7,220	17.2%
4620	Repairs & Maintenance	161,779	191,364	202,299	10,935	5.7%
4621	Road Resurfacing CDBG	-	-	-	-	n/a
4622	Road Resurfacing	199,803	400,000	-	(400,000)	-100.0%
4700	Printing & Binding	21,602	22,880	22,090	(790)	-3.5%
4800	Promotional Activities	5,463	5,900	6,400	500	8.5%
4910	Other Current Charges	5,859	3,829	3,870	41	1.1%
4915	Advertising	5,434	8,850	8,400	(450)	-5.1%
4920	Recording Fees	3,262	3,075	3,175	100	3.3%
4930	Employee Programs	5,164	11,363	14,345	2,982	26.2%
4950	Lights of Lady Lake	8,385	3,000	5,250	2,250	75.0%
4990	Forfeiture Expense	-	-	-	-	n/a
5100	Office Supplies	20,148	21,800	22,450	650	3.0%
5210	General Operating	151,264	216,554	194,025	(22,529)	-10.4%
5212	Historical Society Expense	10,000	-	10,000	10,000	100.0%
5213	Forestry Grant	-	-	-	-	n/a
5220	Police Automation	10,044	-	-	-	n/a
5240	LLEBG Grant Expenditure	7,743	-	-	-	n/a
5250	Bank Fees & Service Chrgs	4,148	4,020	4,320	300	7.5%
5260	Gas & Diesel Expense	150,609	150,275	158,100	7,825	5.2%
5270	Uniform Expense	28,832	27,732	25,316	(2,416)	-8.7%
5299	Library Donation Expense	4,195	207	-	(207)	-100.0%
5300	Road Materials & Supplies	24,870	16,000	16,000	-	0.0%
5410	Bks, Pub, Subs, Membrshps	15,247	16,875	17,062	187	1.1%
5420	Police Ed. 2nd Dollar	1,354	-	-	-	n/a
5500	Training	10,975	12,985	24,225	11,240	86.6%
5521	Contrib. Tree & Beaut. Exp	-	-	-	-	n/a
8200	Aid to Private Organizations	13,665	25,990	14,500	(11,490)	-44.2%
	<b>Total Operating Expenditures</b>	<b>2,820,600</b>	<b>3,099,005</b>	<b>2,769,903</b>	<b>(329,102)</b>	<b>-10.6%</b>

**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENSE RECAP BY OBJECT  
GENERAL FUND**

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Capital Outlay</b>						
6110	Land	-	225,000		(225,000)	-100.0%
6121	CDBG Small Cities Grant	68,488	-	-	-	n/a
6200	Buildings	-	-	52,055	52,055	100.0%
6210	Library Remodel	-	-	-	-	n/a
6310	Improve Other Than Bldg	33,368	-	-	-	n/a
6321	Safe Routes to School	-	-	-	-	n/a
6410	Equipment	157,895	205,230	218,307	13,077	6.4%
6412	Police Training Equipment	1,021	-	-	-	n/a
6415	Police Automation Funds	-	-	-	-	n/a
6420	Vehicles	60,330	162,592	161,850	(742)	-0.5%
6440	LLEBG Grant	-	-	-	-	n/a
6490	Forfeiture Fund M & E	10,654	-	-	-	n/a
6600	Books, Pub, Library Material	58,385	63,000	65,000	2,000	3.2%
	<b>Total Capital Outlay</b>	<b>391,759</b>	<b>655,822</b>	<b>497,212</b>	<b>(158,610)</b>	<b>-24.2%</b>
<b>Debt Service</b>						
7100	Principal Payments	125,583	63,900	66,762	2,862	4.5%
7200	Interest Payments	145,789	140,100	137,238	(2,862)	-2.0%
	<b>Total Debt Service</b>	<b>271,372</b>	<b>204,000</b>	<b>204,000</b>	<b>-</b>	<b>0.0%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9199	Transfers To Reserve	-	4,000	4,000	-	0.0%
9900	Contingency	-	110,046	119,197	9,151	8.3%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>-</b>	<b>114,046</b>	<b>123,197</b>	<b>9,151</b>	<b>8.0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>8,640,243</b>	<b>9,619,506</b>	<b>9,429,187</b>	<b>(190,319)</b>	<b>-2.0%</b>

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# Commission

James Richards

**Mayor/Commissioner-Ward 5**

Ruth Kussard

**Commissioner-Ward 1**

Anthony Holden

**Commissioner-Ward 2**

Dan Vincent

**Commissioner-Ward 3**

Paul F. Hannan

**Commissioner-Ward 4**

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1100	Executive Salaries	36,900	36,900	36,900	-	0.0%
2100	FICA Taxes	2,835	2,823	2,823	-	0.0%
2400	Worker's Comp.	88	63	67	4	6.3%
	<b>Total Personal Services</b>	<u>39,823</u>	<u>39,786</u>	<u>39,790</u>	<u>4</u>	<u>0.0%</u>
<b>Operating Expenditures</b>						
4000	Travel & Per Diem	1,362	1,200	1,300	100	8.3%
4700	Printing & Binding	205	80	80	-	0.0%
4800	Promotional Activities	3,425	3,400	3,400	-	0.0%
5210	General Operating	237	300	300	-	0.0%
5410	Bks, Pub, Subs, Membrshps	2,125	2,300	2,300	-	0.0%
5500	Training	340	800	800	-	0.0%
	<b>Total Operating Expenditures</b>	<u>7,694</u>	<u>8,080</u>	<u>8,180</u>	<u>100</u>	<u>1.2%</u>
	<b>TOTAL EXPENDITURES</b>	<u><u>47,517</u></u>	<u><u>47,866</u></u>	<u><u>47,970</u></u>	<u><u>104</u></u>	<u><u>0.2%</u></u>

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**Kris Kollgaard**

Town Manager

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	146,450	151,736	158,413	6,677	4.4%
1400	Overtime	30	-		-	n/a
2100	FICA Taxes	10,776	11,651	12,163	512	4.4%
2210	DH ICMA 401 Contrib.	8,378	8,735	8,921	186	2.1%
2220	GE ICMA 401 Contrib.	2,505	2,554	2,814	260	10.2%
2310	Term Life	357	383	399	16	4.2%
2320	Health Insurance	15,179	15,696	17,508	1,812	11.5%
2325	Dental Insurance	554	510	494	(16)	-3.1%
2375	L/T Disability	536	562	586	24	4.3%
2400	Worker's Comp.	350	258	287	29	11.2%
	<b>Total Personal Services</b>	<u>185,115</u>	<u>192,085</u>	<u>201,585</u>	<u>9,500</u>	<u>4.9%</u>
<b>Operating Expenditures</b>						
4000	Travel & Per Diem	462	3,000	2,400	(600)	-20.0%
4100	Telephone, Cell, Pagers	936	1,100	1,104	4	0.4%
4700	Printing & Binding			100	100	100.0%
5100	Office Supplies	565	1,000	1,000	-	0.0%
5210	General Operating	326	500	1,000	500	100.0%
5410	Bks, Pub, Subs, Membrshps	35	1,575	1,575	-	0.0%
5500	Training	65	425	340	(85)	-20.0%
	<b>Total Operating Expenditures</b>	<u>2,389</u>	<u>7,600</u>	<u>7,519</u>	<u>(81)</u>	<u>-1.1%</u>
<b>Capital Outlay</b>						
6410	Equipment	1,518			-	n/a
	<b>Total Capital Outlay</b>	<u>1,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
	<b>TOTAL EXPENDITURES</b>	<u>189,022</u>	<u>199,685</u>	<u>209,104</u>	<u>9,419</u>	<u>4.7%</u>

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# Kris Kollgaard

Town Clerk

- Elections

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	63,698	59,405	62,358	2,953	5.0%
1400	Overtime	45	-		-	n/a
2100	FICA Taxes	4,642	4,562	4,788	226	5.0%
2220	GE ICMA 401 Contrib.	3,825	3,565	3,742	177	5.0%
2310	Term Life	141	150	157	7	4.7%
2320	Health Insurance	12,774	13,622	12,881	(741)	-5.4%
2325	Dental Insurance	532	510	494	(16)	-3.1%
2375	L/T Disability	207	220	231	11	4.9%
2400	Worker's Comp.	145	101	113	12	11.9%
	<b>Total Personal Services</b>	<b>86,009</b>	<b>82,135</b>	<b>84,764</b>	<b>2,629</b>	<b>3.2%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	1,069	1,600	1,600	-	0.0%
4000	Travel & Per Diem	773	2,200	2,200	-	0.0%
4100	Telephone, Cell, Pagers	562	690	690	-	0.0%
4620	Repairs & Maintenance	499	500	500	-	0.0%
4700	Printing & Binding	5,270	7,000	8,000	1,000	14.3%
4915	Advertising	1,232	1,000	1,500	500	50.0%
4920	Recording Fees	742	700	700	-	0.0%
5100	Office Supplies	2,972	4,500	4,500	-	0.0%
5210	General Operating	330	1,500	1,000	(500)	-33.3%
5410	Bks, Pub, Subs, Membrshps	257	300	360	60	20.0%
5500	Training	420	800	800	-	0.0%
	<b>Total Operating Expenditures</b>	<b>14,126</b>	<b>20,790</b>	<b>21,850</b>	<b>1,060</b>	<b>5.1%</b>
	<b>TOTAL EXPENDITURES</b>	<b>100,135</b>	<b>102,925</b>	<b>106,614</b>	<b>3,689</b>	<b>3.6%</b>

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TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Operating Expenditures</b>						
5210	General Operating	8,660	5,000	8,000	3,000	60.0%
	<b>Total Operating Expenditures</b>	<u>8,660</u>	<u>5,000</u>	<u>8,000</u>	<u>3,000</u>	<u>60.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u>8,660</u>	<u>5,000</u>	<u>8,000</u>	<u>3,000</u>	<u>60.0%</u>

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# Jeannine Michaud

Finance Director

- Finance
- Information  
Technology

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	248,281	239,292	244,356	5,064	2.1%
2100	FICA Taxes	17,787	18,368	18,757	389	2.1%
2210	DH ICMA 401 Contrib.	6,671	4,997	5,144	147	2.9%
2220	GE ICMA 401 Contrib.	9,600	10,056	10,274	218	2.2%
2310	Term Life	542	554	566	12	2.1%
2320	Health Insurance	25,910	25,348	31,848	6,500	25.6%
2325	Dental Insurance	894	764	988	224	29.3%
2375	L/T Disability	787	814	831	17	2.1%
2400	Worker's Comp.	622	407	443	36	8.8%
	<b>Total Personal Services</b>	<u>311,094</u>	<u>300,600</u>	<u>313,207</u>	<u>12,607</u>	<u>4.2%</u>
<b>Operating Expenditures</b>						
3200	Accounting & Auditing	15,450	22,750	22,750	-	0.0%
3410	Other Contractual Svcs	19,200	19,392	19,392	-	0.0%
4000	Travel & Per Diem	1,656	3,635	3,500	(135)	-3.7%
4100	Telephone, Cell, Pagers	1,150	1,224	1,248	24	2.0%
4620	Repairs & Maintenance	-	250	250	-	0.0%
4700	Printing & Binding	1,031	2,000	2,000	-	0.0%
4910	Other Current Charges	1,387	500	500	-	0.0%
4915	Advertising	346	1,000	1,050	50	5.0%
5100	Office Supplies	1,772	2,000	2,000	-	0.0%
5210	General Operating	2,211	1,750	1,750	-	0.0%
5410	Bks, Pub, Subs, Membrshps	2,079	1,700	1,715	15	0.9%
5500	Training	733	1,230	1,240	10	0.8%
	<b>Total Operating Expenditures</b>	<u>47,015</u>	<u>57,431</u>	<u>57,395</u>	<u>(36)</u>	<u>-0.1%</u>
<b>Capital Outlay</b>						
6410	Equipment	1,518	-	-	-	n/a
	<b>Total Capital Outlay</b>	<u>1,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
	<b>TOTAL EXPENDITURES</b>	<u>359,627</u>	<u>358,031</u>	<u>370,602</u>	<u>12,571</u>	<u>3.5%</u>

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	52,164	89,253	92,976	3,723	4.2%
2100	FICA Taxes	3,507	6,854	7,139	285	4.2%
2220	GE ICMA 401 Contrib.	3,130	5,356	5,579	223	4.2%
2310	Term Life	129	225	234	9	4.1%
2320	Health Insurance	10,860	19,574	25,052	5,478	28.0%
2325	Dental Insurance	277	510	494	(16)	-3.1%
2375	L/T Disability	187	331	344	13	3.9%
2400	Worker's Comp.	125	152	169	17	11.2%
	<b>Total Personal Services</b>	<u>70,379</u>	<u>122,255</u>	<u>131,987</u>	<u>9,732</u>	<u>8.0%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	497	5,000	2,150	(2,850)	-57.0%
4000	Travel & Per Diem	673	1,200	1,200	-	0.0%
4100	Telephone, Cell, Pagers	1,287	1,430	1,945	515	36.0%
4620	Repairs & Maintenance	350			-	n/a
4700	Printing & Binding	40			-	n/a
4915	Advertising	234			-	n/a
5100	Office Supplies	116	300	300	-	0.0%
5210	General Operating	4,249	4,000	2,800	(1,200)	-30.0%
5410	Bks, Pub, Subs, Membrshps	402	475	691	216	45.5%
5500	Training	250	400	3,400	3,000	750.0%
	<b>Total Operating Expenditures</b>	<u>8,098</u>	<u>12,805</u>	<u>12,486</u>	<u>(319)</u>	<u>-2.5%</u>
<b>Capital Outlay</b>						
6410	Equipment		121,963	80,174	(41,789)	-34.3%
	<b>Total Capital Outlay</b>	<u>-</u>	<u>121,963</u>	<u>80,174</u>	<u>(41,789)</u>	<u>-34.3%</u>
	<b>TOTAL EXPENDITURES</b>	<u>78,477</u>	<u>257,023</u>	<u>224,647</u>	<u>(32,376)</u>	<u>-12.6%</u>

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**Tia O'Neal**

Director of  
Human Resources

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	69,456	85,613	92,331	6,718	7.8%
2100	FICA Taxes	5,282	6,574	7,089	515	7.8%
2210	DH ICMA 401 Contrib.	4,544	4,898	5,142	244	5.0%
2220	GE ICMA 401 Contrib.	759	1,464	1,684	220	15.0%
2310	Term Life	163	216	233	17	7.7%
2320	Health Insurance	7,911	11,548	12,881	1,333	11.5%
2325	Dental Insurance	426	510	494	(16)	-3.1%
2375	L/T Disability	239	317	342	25	7.8%
2400	Worker's Comp.	190	146	168	22	15.1%
	<b>Total Personal Services</b>	<u>88,970</u>	<u>111,286</u>	<u>120,363</u>	<u>9,077</u>	<u>8.2%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	195	800	800	-	0.0%
3410	Other Contractual Svcs	181	1,000	800	(200)	-20.0%
4000	Travel & Per Diem	2,362	2,750	2,950	200	7.3%
4100	Telephone, Cell, Pagers	1,464	1,704	1,704	-	0.0%
4200	Postage & Freight	114	200	200	-	0.0%
4620	Repairs & Maintenance	-	250	250	-	0.0%
4700	Printing & Binding	-	-	80	80	100.0%
4915	Advertising	-	2,000	2,000	-	0.0%
4930	Employee Programs	5,164	11,363	14,345	2,982	26.2%
5100	Office Supplies	952	1,150	1,000	(150)	-13.0%
5210	General Operating	810	500	500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	1,830	2,200	2,200	-	0.0%
5500	Training	1,171	610	610	-	0.0%
	<b>Total Operating Expenditures</b>	<u>14,243</u>	<u>24,527</u>	<u>27,439</u>	<u>2,912</u>	<u>11.9%</u>
<b>Capital Outlay</b>						
6410	Equipment	1,518	-	-	-	n/a
	<b>Total Capital Outlay</b>	<u>1,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
	<b>TOTAL EXPENDITURES</b>	<u>104,731</u>	<u>135,813</u>	<u>147,802</u>	<u>11,989</u>	<u>8.8%</u>

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# Thad Carroll

Director of  
Growth Management

- Growth Management
- Building Department
- Code Enforcement

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	140,336	148,804	156,250	7,446	5.0%
1400	Overtime				-	n/a
2100	FICA Taxes	10,485	11,426	11,997	571	5.0%
2210	DH ICMA 401 Contrib.	5,470	6,029	6,330	301	5.0%
2220	GE ICMA 401 Contrib.	3,987	4,407	4,628	221	5.0%
2310	Term Life	351	375	394	19	5.0%
2320	Health Insurance	17,362	19,396	21,635	2,239	11.5%
2325	Dental Insurance	767	764	741	(23)	-3.0%
2375	L/T Disability	512	551	578	27	4.9%
2400	Worker's Comp.	349	253	283	30	11.9%
2500	Unemployment Comp.		-		-	n/a
	<b>Total Personal Services</b>	<u>179,619</u>	<u>192,005</u>	<u>202,835</u>	<u>10,830</u>	<u>5.6%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	9,868	31,420	27,419	(4,001)	-12.7%
4000	Travel & Per Diem	595	2,100	1,800	(300)	-14.3%
4100	Telephone, Cell, Pagers	664	750	750	-	0.0%
4200	Postage & Freight	54	200	200	-	0.0%
4400	Rentals & Leases	1,830	1,850	1,850	-	0.0%
4610	Vehicle Repairs	72	200	100	(100)	-50.0%
4700	Printing & Binding	933	1,250	1,400	150	12.0%
4915	Advertising	1,998	4,200	3,200	(1,000)	-23.8%
4920	Recording Fees	1,223	1,100	1,200	100	9.1%
5100	Office Supplies	376	850	1,050	200	23.5%
5210	General Operating	1,437	25,000	1,600	(23,400)	-93.6%
5260	Gas & Diesel Expense	351	325	350	25	7.7%
5270	Uniform Expense	-	100	50	(50)	-50.0%
5410	Bks, Pub, Subs, Membrshps	663	700	932	232	33.1%
5500	Training	450	1,500	1,400	(100)	-6.7%
	<b>Total Operating Expenditures</b>	<u>20,514</u>	<u>71,545</u>	<u>43,301</u>	<u>(28,244)</u>	<u>-39.5%</u>
<b>Capital Outlay</b>						
6410	Equipment	15,319			-	n/a
	<b>Total Capital Outlay</b>	<u>15,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
	<b>TOTAL EXPENDITURES</b>	<u>215,452</u>	<u>263,550</u>	<u>246,136</u>	<u>(17,414)</u>	<u>-6.6%</u>

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	29,515	30,098	31,595	1,497	5.0%
2100	FICA Taxes	2,239	2,311	2,426	115	5.0%
2220	GE ICMA 401 Contrib.	1,771	1,806	1,896	90	5.0%
2310	Term Life	75	76	80	4	4.8%
2320	Health Insurance	5,584	5,774	6,441	667	11.6%
2325	Dental Insurance	277	255	247	(8)	-3.1%
2375	L/T Disability	109	112	117	5	4.4%
2400	Worker's Comp.	70	52	57	5	9.6%
	<b>Total Personal Services</b>	<u>39,640</u>	<u>40,484</u>	<u>42,858</u>	<u>2,374</u>	<u>5.9%</u>
<b>Operating Expenditures</b>						
3410	Other Contractual Svcs	142,530	120,000	158,960	38,960	32.5%
4100	Telephone, Cell, Pagers	597	800	708	(92)	-11.5%
4400	Rentals & Leases	1,830	2,000	2,042	42	2.1%
4620	Repairs & Maintenance				-	n/a
4700	Printing & Binding	870	1,250	1,375	125	10.0%
5100	Office Supplies	1,024	1,000	900	(100)	-10.0%
5210	General Operating	1,180	1,250	250	(1,000)	-80.0%
5410	Bks, Pub, Subs, Membrshps			150	150	100.0%
5500	Training	614	100	100	-	0.0%
	<b>Total Operating Expenditures</b>	<u>148,645</u>	<u>126,400</u>	<u>164,485</u>	<u>38,085</u>	<u>30.1%</u>
	<b>TOTAL EXPENDITURES</b>	<u><b>188,285</b></u>	<u><b>166,884</b></u>	<u><b>207,343</b></u>	<u><b>40,459</b></u>	<u><b>24.2%</b></u>

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	30,772	36,796	38,636	1,840	5.0%
2100	FICA Taxes	2,362	2,815	2,956	141	5.0%
2400	Worker's Comp.	1,813	689	771	82	11.9%
	<b>Total Personal Services</b>	<u>34,947</u>	<u>40,300</u>	<u>42,363</u>	<u>2,063</u>	<u>5.1%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	2,788	3,500	3,500	-	0.0%
3410	Other Contractual Svcs	5,911	4,960	4,960	-	0.0%
4000	Travel & Per Diem	682	800	800	-	0.0%
4100	Telephone, Cell, Pagers	636	1,100	1,000	(100)	-9.1%
4400	Rentals & Leases	732	700	750	50	7.1%
4610	Vehicle Repairs	151	200	300	100	50.0%
4700	Printing & Binding	377	600	625	25	4.2%
4920	Recording Fees	1,297	1,225	1,225	-	0.0%
5100	Office Supplies	130	200	250	50	25.0%
5210	General Operating	91	200	150	(50)	-25.0%
5260	Gas & Diesel Expense	717	850	850	-	0.0%
5410	Bks, Pub, Subs, Membrshps	35	70	70	-	0.0%
5500	Training	340	400	420	20	5.0%
	<b>Total Operating Expenditures</b>	<u>13,887</u>	<u>14,805</u>	<u>14,900</u>	<u>95</u>	<u>0.6%</u>
	<b>TOTAL EXPENDITURES</b>	<u>48,834</u>	<u>55,105</u>	<u>57,263</u>	<u>2,158</u>	<u>3.9%</u>

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# Chris McKinstry

Police Chief

- Police Department
- Police-Villages Detail

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	1,647,408	1,824,717	1,873,808	49,091	2.7%
1400	Overtime	59,071	45,300	45,300	-	0.0%
1410	Overtime-Special Detail	7,527	22,000	22,000	-	0.0%
1530	Police Incentive Pay	18,850	16,320	20,004	3,684	22.6%
2100	FICA Taxes	125,128	146,465	150,508	4,043	2.8%
2220	GE ICMA 401 Contrib.	23,200	26,538	27,441	903	3.4%
2240	Police Retirement	231,463	206,510	238,179	31,669	15.3%
2241	State Cas.Ins.Premium Tax	87,390	100,000	100,000	-	0.0%
2310	Term Life	3,751	4,243	4,300	57	1.3%
2320	Health Insurance	269,175	297,499	343,469	45,970	15.5%
2325	Dental Insurance	9,753	9,931	9,633	(298)	-3.0%
2375	L/T Disability	5,592	6,230	6,314	84	1.3%
2400	Worker's Comp.	41,684	59,261	64,791	5,530	9.3%
2500	Unemployment Comp.	963	-	-	-	n/a
	<b>Total Personal Services</b>	<b>2,530,955</b>	<b>2,765,014</b>	<b>2,905,747</b>	<b>140,733</b>	<b>5.1%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	3,265	9,600	9,950	350	3.6%
3410	Other Contractual Svcs	31,253	35,000	41,137	6,137	17.5%
4000	Travel & Per Diem	3,196	-	2,000	2,000	100.0%
4100	Telephone, Cell, Pagers	23,138	23,360	24,384	1,024	4.4%
4200	Postage & Freight	369	50	500	450	900.0%
4310	Electricity	26,090	28,000	28,000	-	0.0%
4320	Water/Sewer	870	800	1,050	250	31.3%
4400	Rentals & Leases	9,760	10,616	6,251	(4,365)	-41.1%
4500	Insurance	1,780	1,780	1,780	-	0.0%
4610	Vehicle Repairs	34,779	30,000	32,720	2,720	9.1%
4620	Repairs & Maintenance	60,892	70,000	76,545	6,545	9.4%
4700	Printing & Binding	7,690	3,500	4,500	1,000	28.6%
4910	Other Current Charges	2,908	2,500	2,130	(370)	-14.8%
4915	Advertising	970	300	300	-	0.0%
4920	Recording Fees	-	50	50	-	0.0%
4990	Forfeiture Expense	-	-	-	-	n/a
5100	Office Supplies	8,126	6,000	6,000	-	0.0%
5210	General Operating	40,164	58,949	50,070	(8,879)	-15.1%
5220	Police Automation	9,213	-	-	-	n/a
5240	LLEBG Grant Expenses	7,743	-	-	-	n/a
5260	Gas & Diesel Expense	105,389	100,000	105,000	5,000	5.0%
5270	Uniform Expense	19,743	18,000	15,580	(2,420)	-13.4%
5410	Bks, Pub, Subs, Membrshps	6,693	6,000	5,034	(966)	-16.1%
5420	Police Ed. 2nd Dollar	1,354	-	-	-	n/a
5500	Training	5,243	5,000	10,795	5,795	115.9%
	<b>Total Operating Expenditures</b>	<b>410,628</b>	<b>409,505</b>	<b>423,776</b>	<b>14,271</b>	<b>3.5%</b>

**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Capital Outlay</b>						
6410	Equipment	28,899	14,990	-	(14,990)	-100.0%
6412	Police Training Equipment	1,021	-	-	-	n/a
6415	Police Automation Funds	-	-	-	-	n/a
6420	Vehicles	60,330	126,592	130,150	3,558	2.8%
6490	Forfeiture Fund M & E	10,654	-	-	-	n/a
	<b>Total Capital Outlay</b>	<u>100,904</u>	<u>141,582</u>	<u>130,150</u>	<u>(11,432)</u>	<u>-8.1%</u>
	<b>TOTAL EXPENDITURES</b>	<u><b>3,109,859</b></u>	<u><b>3,316,101</b></u>	<u><b>3,459,673</b></u>	<u><b>143,572</b></u>	<u><b>4.3%</b></u>

**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	101,090	94,699	99,421	4,722	5.0%
1400	Overtime	790	1,000	1,000	-	0.0%
1530	Police Incentive Pay	1,080	1,080	1,080	-	0.0%
2100	FICA Taxes	7,795	7,429	7,791	362	4.9%
2240	Police Retirement	15,858	14,033	16,443	2,410	17.2%
2310	Term Life	226	221	231	10	4.7%
2320	Health Insurance	5,817	5,774	6,441	667	11.6%
2325	Dental Insurance	564	510	494	(16)	-3.1%
2375	L/T Disability	328	324	340	16	4.8%
2400	Worker's Comp.	3,228	3,843	4,299	456	11.9%
	<b>Total Personal Services</b>	<b>136,776</b>	<b>128,913</b>	<b>137,540</b>	<b>8,627</b>	<b>6.7%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Svcs	2,000	2,000	2,004	4	0.2%
5260	Gas & Diesel Expense	5,818	5,000	6,000	1,000	20.0%
5270	Uniform Expense	402	500	504	4	0.8%
	<b>Total Operating Expenditures</b>	<b>8,220</b>	<b>7,500</b>	<b>8,508</b>	<b>1,008</b>	<b>13.4%</b>
	<b>TOTAL EXPENDITURES</b>	<b>144,996</b>	<b>136,413</b>	<b>146,048</b>	<b>9,635</b>	<b>7.1%</b>

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# **Marilynn Nesbitt**

Director of Library and  
Information Services

- Library
- Community Building

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	253,689	262,259	281,154	18,895	7.2%
2100	FICA Taxes	18,865	20,137	21,588	1,451	7.2%
2210	DH ICMA 401 Contrib.	6,461	6,592	6,921	329	5.0%
2220	GE ICMA 401 Contrib.	10,390	11,192	12,099	907	8.1%
2310	Term Life	638	661	709	48	7.2%
2320	Health Insurance	42,016	45,062	47,398	2,336	5.2%
2325	Dental Insurance	1,853	1,783	1,729	(54)	-3.0%
2375	L/T Disability	823	971	1,040	69	7.1%
2400	Worker's Comp.	609	446	510	64	14.3%
	<b>Total Personal Services</b>	<b>335,344</b>	<b>349,103</b>	<b>373,146</b>	<b>24,043</b>	<b>6.9%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	79	-	200	200	100.0%
3410	Other Contractual Svcs	41,038	44,783	45,000	217	0.5%
4000	Travel & Per Diem	112	200	150	(50)	-25.0%
4100	Telephone, Cell, Pagers	5,605	12,000	11,100	(900)	-7.5%
4310	Electricity	46,471	60,000	37,000	(23,000)	-38.3%
4320	Water/Sewer	2,749	10,000	3,500	(6,500)	-65.0%
4499	Rentals & Leases			2,304	2,304	100.0%
4620	Repairs & Maintenance	4,607	11,550	12,000	450	3.9%
4700	Printing & Binding	4,502	4,650	2,500	(2,150)	-46.2%
4910	Other Current Charges	105	-		-	n/a
5100	Office Supplies	2,158	2,500	2,900	400	16.0%
5210	General Operating	11,964	14,000	14,000	-	0.0%
5299	Library Donation Expense	4,195	207		(207)	-100.0%
5410	Bks, Pub, Subs, Membrshps	-	125	150	25	20.0%
	<b>Total Operating Expenditures</b>	<b>123,585</b>	<b>160,015</b>	<b>130,804</b>	<b>(29,211)</b>	<b>-18.3%</b>
<b>Capital Outlay</b>						
6200	Buildings				-	n/a
6210	Library Remodel				-	n/a
6410	Equipment	1,751		34,008	34,008	100.0%
6600	Books, Pub, Library Material	58,385	63,000	65,000	2,000	3.2%
	<b>Total Capital Outlay</b>	<b>60,136</b>	<b>63,000</b>	<b>99,008</b>	<b>36,008</b>	<b>57.2%</b>
<b>Debt Service</b>						
7100	Principal Payments	60,796	63,900	66,762	2,862	4.5%
7200	Interest Payments	143,204	140,100	137,238	(2,862)	-2.0%
	<b>Total Debt Service</b>	<b>204,000</b>	<b>204,000</b>	<b>204,000</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>723,065</b>	<b>776,118</b>	<b>806,958</b>	<b>30,840</b>	<b>4.0%</b>

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Operating Expenditures</b>						
3410	Other Contractual Svcs	2,748	3,000	3,000	-	0.0%
4100	Telephone, Cell, Pagers	572	600	600	-	0.0%
4310	Electricity	1,143	1,500	1,300	(200)	-13.3%
4320	Water/Sewer	1,376	1,600	1,400	(200)	-12.5%
4620	Repairs & Maintenance	1,431	2,500	2,400	(100)	-4.0%
5210	General Operating	2,142	2,000	2,000	-	0.0%
	<b>Total Operating Expenditures</b>	<u>9,412</u>	<u>11,200</u>	<u>10,700</u>	<u>(500)</u>	<u>-4.5%</u>
<b>Capital Outlay</b>						
6410	Equipment			3,606	3,606	100.0%
	<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>3,606</u>	<u>3,606</u>	<u>100.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u>9,412</u>	<u>11,200</u>	<u>14,306</u>	<u>3,106</u>	<u>27.7%</u>

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**Mike Burske**

Director of  
Parks and Recreation

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	189,724	194,380	207,709	13,329	6.9%
1400	Overtime	5,518	5,500	5,500	-	0.0%
2100	FICA Taxes	13,963	15,353	16,375	1,022	6.7%
2210	DH ICMA 401 Contrib.	5,425	5,533	5,809	276	5.0%
2220	GE ICMA 401 Contrib.	7,652	8,163	8,772	609	7.5%
2310	Term Life	477	488	523	35	7.3%
2320	Health Insurance	37,687	38,969	46,335	7,366	18.9%
2325	Dental Insurance	1,384	1,274	1,235	(39)	-3.1%
2375	L/T Disability	693	716	769	53	7.3%
2400	Worker's Comp.	7,399	6,217	7,074	857	13.8%
	<b>Total Personal Services</b>	<b>269,922</b>	<b>276,593</b>	<b>300,101</b>	<b>23,508</b>	<b>8.5%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	4,155	2,500	2,500	-	0.0%
3410	Other Contractual Svcs	7,635	7,700	8,000	300	3.9%
4000	Travel & Per Diem	71	900	1,500	600	66.7%
4100	Telephone, Cell, Pagers	4,871	5,658	5,658	-	0.0%
4200	Postage & Freight	177	450	450	-	0.0%
4310	Electricity	13,367	20,800	20,800	-	0.0%
4320	Water/Sewer	70,133	62,500	69,000	6,500	10.4%
4340	Waste Disposal	-	150	150	-	0.0%
4400	Rentals & Leases	378	1,750	2,250	500	28.6%
4610	Vehicle Repairs	3,173	2,500	4,500	2,000	80.0%
4620	Repairs & Maintenance	14,363	15,000	20,000	5,000	33.3%
4700	Printing & Binding	-	100	100	-	0.0%
4800	Promotional Activities	2,038	2,500	3,000	500	20.0%
4910	Other Current Charges	854	200	600	400	200.0%
4915	Advertising	-	250	250	-	0.0%
4950	Lights of Lady Lake	-	3,000	5,250	2,250	75.0%
5100	Office Supplies	763	1,000	1,250	250	25.0%
5210	General Operating	24,854	39,980	47,000	7,020	17.6%
5212	Historical Society Expense	10,000	-	10,000	10,000	100.0%
5213	Forestry Grant	-	-	-	-	n/a
5221	Contrib. Tree & Beaut. Exp	831	-	-	-	n/a
5260	Gas & Diesel Expense	10,668	9,000	10,000	1,000	11.1%
5270	Uniform Expense	2,345	2,500	2,500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	205	600	1,000	400	66.7%
5500	Training	145	500	800	300	60.0%
	<b>Total Operating Expenditures</b>	<b>171,026</b>	<b>179,538</b>	<b>216,558</b>	<b>37,020</b>	<b>20.6%</b>
<b>Capital Outlay</b>						
6310	Improve Other Than Bldg	33,368	-	-	-	n/a
6321	Safe Routes to School	-	-	-	-	n/a
6410	Equipment	19,876	19,277	55,550	36,273	188.2%
6420	Vehicles	-	-	31,700	31,700	100.0%
	<b>Total Capital Outlay</b>	<b>53,244</b>	<b>19,277</b>	<b>87,250</b>	<b>67,973</b>	<b>352.6%</b>
	<b>TOTAL EXPENDITURES</b>	<b>494,192</b>	<b>475,408</b>	<b>603,909</b>	<b>128,501</b>	<b>27.0%</b>

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**C.T. Eagle**

## Director of Public Works

- Public Works- Administration
- Facilities Maintenance
- Motor Pool
- Roads and Streets Maintenance

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	129,584	131,519	137,176	5,657	4.3%
2100	FICA Taxes	9,261	10,159	10,592	433	4.3%
2210	DH ICMA 401 Contrib.	5,959	6,948	7,295	347	5.0%
2220	GE ICMA 401 Contrib.	3,556	3,575	3,679	104	2.9%
2310	Term Life	328	332	346	14	4.1%
2320	Health Insurance	18,930	19,574	21,833	2,259	11.5%
2325	Dental Insurance	554	510	494	(16)	-3.1%
2375	L/T Disability	476	487	508	21	4.2%
2400	Worker's Comp.	307	224	249	25	11.2%
<b>Total Personal Services</b>		<b>168,955</b>	<b>173,328</b>	<b>182,172</b>	<b>8,844</b>	<b>5.1%</b>
<b>Operating Expenditures</b>						
3410	Other Contractual Svcs	9,771	9,800	10,000	200	2.0%
4000	Travel & Per Diem	-	100	100	-	0.0%
4100	Telephone, Cell, Pagers	7,043	7,100	7,100	-	0.0%
4200	Postage & Freight	-	50	50	-	0.0%
4310	Electricity	12,254	15,000	15,000	-	0.0%
4320	Water/Sewer	625	650	650	-	0.0%
4400	Rentals & Leases	1,668	1,700	1,700	-	0.0%
4610	Vehicle Repairs	569	1,000	1,000	-	0.0%
4620	Repairs & Maintenance	2,172	5,414	5,414	-	0.0%
4700	Printing & Binding	265	200	300	100	50.0%
4910	Other Current Charges	29	29	40	11	37.9%
5100	Office Supplies	936	900	900	-	0.0%
5210	General Operating	4,306	5,500	5,500	-	0.0%
5260	Gas & Diesel Expense	1,332	1,500	1,700	200	13.3%
5270	Uniform Expense	195	350	350	-	0.0%
5410	Bks, Pub, Subs, Membrshps	184	200	204	4	2.0%
5500	Training	60	120	120	-	0.0%
<b>Total Operating Expenditures</b>		<b>41,409</b>	<b>49,613</b>	<b>50,128</b>	<b>515</b>	<b>1.0%</b>
<b>Capital Outlay</b>						
6310	Improve Other Than Bldg	-	-	-	-	n/a
6420	Vehicles	-	-	-	-	n/a
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>TOTAL EXPENDITURES</b>		<b>210,364</b>	<b>222,941</b>	<b>232,300</b>	<b>9,359</b>	<b>4.2%</b>

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENDITURES BY OBJECT

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	50,614	54,288	58,240	3,952	7.3%
1400	Overtime	132	300	2,000	1,700	566.7%
2100	FICA Taxes	3,881	4,192	4,625	433	10.3%
2220	GE ICMA 401 Contrib.	1,633	3,276	3,614	338	10.3%
2310	Term Life	104	137	147	10	7.3%
2320	Health Insurance	9,772	11,548	12,881	1,333	11.5%
2325	Dental Insurance	490	510	494	(16)	-3.1%
2375	L/T Disability	148	201	215	14	7.2%
2400	Worker's Comp.	2,104	1,927	2,269	342	17.7%
2500	Unemployment Comp.				-	n/a
	<b>Total Personal Services</b>	<u>68,878</u>	<u>76,379</u>	<u>84,486</u>	<u>8,107</u>	<u>10.6%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	79	150	150	-	0.0%
4000	Travel & Per Diem	10	60	60	-	0.0%
4100	Telephone, Cell, Pagers	659	720	720	-	0.0%
4610	Vehicle Repairs	4,215	2,000	2,000	-	0.0%
4620	Repairs & Maintenance	59	400	400	-	0.0%
4910	Other Current Charges	163			-	n/a
4915	Advertising	147	-		-	n/a
5100	Office Supplies	-	50	50	-	0.0%
5210	General Operating	1,405	2,000	2,000	-	0.0%
5260	Gas & Diesel Expense	2,851	3,100	3,500	400	12.9%
5270	Uniform Expense	846	850	900	50	5.9%
5410	Bks, Pub, Subs, Membrshps	-	50	50	-	0.0%
5500	Training	150	250	600	350	140.0%
	<b>Total Operating Expenditures</b>	<u>10,584</u>	<u>9,630</u>	<u>10,430</u>	<u>800</u>	<u>8.3%</u>
<b>Capital Outlay</b>						
6420	Vehicles		36,000	-	(36,000)	-100.0%
	<b>Total Capital Outlay</b>	<u>-</u>	<u>36,000</u>	<u>-</u>	<u>(36,000)</u>	<u>-100.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u>79,462</u>	<u>122,009</u>	<u>94,916</u>	<u>(27,093)</u>	<u>-22.2%</u>

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	74,904	74,652	60,403	(14,249)	-19.1%
1400	Overtime	949	1,000	3,000	2,000	200.0%
2100	FICA Taxes	5,458	5,809	4,867	(942)	-16.2%
2220	GE ICMA 401 Contrib.	4,548	4,539	3,804	(735)	-16.2%
2310	Term Life	186	189	152	(37)	-19.5%
2320	Health Insurance	14,947	14,118	12,881	(1,237)	-8.8%
2325	Dental Insurance	298	255	494	239	93.7%
2375	L/T Disability	269	277	223	(54)	-19.3%
2400	Worker's Comp.	1,999	2,436	2,178	(258)	-10.6%
2500	Unemployment Comp.				-	n/a
	<b>Total Personal Services</b>	<u>103,558</u>	<u>103,275</u>	<u>88,004</u>	<u>(15,271)</u>	<u>-14.8%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	129	50	150	100	200.0%
3410	Other Contractual Svcs		-		-	n/a
4000	Travel & Per Diem	-	50	50	-	0.0%
4100	Telephone, Cell, Pagers	888	1,368	1,368	-	0.0%
4200	Postage & Freight	14	-		-	n/a
4310	Electricity	2,210	3,000	3,000	-	0.0%
4610	Vehicle Repairs	1,031	500	500	-	0.0%
4620	Repairs & Maintenance	571	1,500	1,500	-	0.0%
4700	Printing & Binding	-	50	50	-	0.0%
4910	Other Current Charges	25	25	25	-	0.0%
4915	Advertising	319			-	n/a
5100	Office Supplies	77	100	100	-	0.0%
5210	General Operating	4,114	5,000	7,300	2,300	46.0%
5260	Gas & Diesel Expense	3,466	3,000	3,200	200	6.7%
5270	Uniform Expense	1,029	1,200	1,200	-	0.0%
5500	Training	249	350	700	350	100.0%
	<b>Total Operating Expenditures</b>	<u>14,122</u>	<u>16,193</u>	<u>19,143</u>	<u>2,950</u>	<u>18.2%</u>
<b>Capital Outlay</b>						
6200	Buildings			2,055	2,055	100.0%
6410	Equipment	9,398		9,969	9,969	100.0%
	<b>Total Capital Outlay</b>	<u>9,398</u>	<u>-</u>	<u>12,024</u>	<u>12,024</u>	<u>100.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u>127,078</u>	<u>119,468</u>	<u>119,171</u>	<u>(297)</u>	<u>-0.2%</u>

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	348,924	365,429	380,931	15,502	4.2%
1400	Overtime	5,672	7,500	7,500	-	0.0%
1410	Overtime-Special Detail	8,052	10,000	10,000	-	0.0%
2100	FICA Taxes	25,864	29,458	30,647	1,189	4.0%
2220	GE ICMA 401 Contrib.	25,214	26,436	27,510	1,074	4.1%
2310	Term Life	882	918	960	42	4.6%
2320	Health Insurance	73,803	81,770	91,765	9,995	12.2%
2325	Dental Insurance	2,342	2,547	2,470	(77)	-3.0%
2375	L/T Disability	1,275	1,348	1,409	61	4.6%
2400	Worker's Comp.	14,500	27,686	30,734	3,048	11.0%
	<b>Total Personal Services</b>	<b>506,528</b>	<b>553,092</b>	<b>583,927</b>	<b>30,835</b>	<b>5.6%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	5,204	5,200	5,200	-	0.0%
3410	Other Contractual Svcs	79,870	48,000	59,400	11,400	23.8%
4000	Travel & Per Diem	49	100	100	-	0.0%
4100	Telephone, Cell, Pagers	3,831	3,900	3,900	-	0.0%
4200	Postage & Freight	-	50	50	-	0.0%
4310	Electricity	161,471	160,000	160,000	-	0.0%
4320	Water/Sewer	18,872	25,000	25,000	-	0.0%
4340	Waste Disposal	-	600	600	-	0.0%
4400	Rentals & Leases	-	200	200	-	0.0%
4610	Vehicle Repairs	9,508	5,000	7,500	2,500	50.0%
4620	Repairs & Maintenance	44,916	50,000	50,000	-	0.0%
4621	Road Resurfacing CDBG				-	n/a
4622	Road Resurfacing	199,803	400,000	-	(400,000)	-100.0%
4700	Printing & Binding	165	200	200	-	0.0%
4910	Other Current Charges	269	250	250	-	0.0%
4915	Advertising	188	100	100	-	0.0%
5100	Office Supplies	181	250	250	-	0.0%
5210	General Operating	35,746	40,550	40,225	(325)	-0.8%
5260	Gas & Diesel Expense	19,810	27,000	27,000	-	0.0%
5270	Uniform Expense	4,272	4,232	4,232	-	0.0%
5300	Road Materials & Supplies	24,870	16,000	16,000	-	0.0%
5410	Bks, Pub, Subs, Membrshps	468	300	300	-	0.0%
5500	Training	745	500	2,100	1,600	FALSE
	<b>Total Operating Expenditures</b>	<b>610,238</b>	<b>787,432</b>	<b>402,607</b>	<b>(384,825)</b>	<b>-48.9%</b>
<b>Capital Outlay</b>						
6121	CDBG Small Cities Grant	68,488	-		-	n/a
6410	Equipment	18,891	49,000	35,000	(14,000)	-28.6%
	<b>Total Capital Outlay</b>	<b>87,379</b>	<b>49,000</b>	<b>35,000</b>	<b>(14,000)</b>	<b>-28.6%</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,204,145</b>	<b>1,389,524</b>	<b>1,021,534</b>	<b>(367,990)</b>	<b>-26.5%</b>

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# Other Government Services

- Town Hall
- Town Attorney
- Villages Fire Protection

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	172	175	175	-	0.0%
3410	Other Contractual Svcs	10,604	12,400	14,450	2,050	16.5%
4100	Telephone, Cell, Pagers	2,390	2,364	2,448	84	3.6%
4200	Postage & Freight	6,997	11,000	11,000	-	0.0%
4310	Electricity	26,090	28,000	28,000	-	0.0%
4320	Water/Sewer	970	800	960	160	20.0%
4400	Rentals & Leases	5,339	6,000	6,036	36	0.6%
4500	Insurance	150,300	146,583	169,865	23,282	15.9%
4610	Vehicle Repairs	684	500	500	-	0.0%
4620	Repairs & Maintenance	31,919	34,000	33,040	(960)	-2.8%
4700	Printing & Binding	254	2,000	780	(1,220)	-61.0%
4910	Other Current Charges	119	325	325	-	0.0%
4950	Lights of Lady Lake	8,385	-	-	-	n/a
5100	Office Supplies	-	-	-	-	n/a
5210	General Operating	7,038	8,575	8,580	5	0.1%
5250	Bank Fees & Service Chrgs	4,148	4,020	4,320	300	7.5%
5260	Gas & Diesel Expense	207	500	500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	271	280	331	51	18.2%
8200	Aid to Private Organizations	13,665	25,990	14,500	(11,490)	-44.2%
	<b>Total Operating Expenditures</b>	<b>269,552</b>	<b>283,512</b>	<b>295,810</b>	<b>12,298</b>	<b>4.2%</b>
<b>Capital Outlay</b>						
6110	Land	-	225,000	-	(225,000)	-100.0%
6200	Buildings	-	-	50,000	50,000	100.0%
6410	Equipment	60,725	-	-	-	n/a
	<b>Total Capital Outlay</b>	<b>60,725</b>	<b>225,000</b>	<b>50,000</b>	<b>(175,000)</b>	<b>-77.8%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9199	Transfers To Reserve	-	4,000	4,000	-	0.0%
9900	Contingency	-	110,046	119,197	9,151	8.3%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>-</b>	<b>114,046</b>	<b>123,197</b>	<b>9,151</b>	<b>8.0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>330,277</b>	<b>622,558</b>	<b>469,007</b>	<b>(153,551)</b>	<b>-24.7%</b>

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TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	97,838	100,000	100,000	-	0.0%
3112	Police Dept. Legal Fees	2,731	20,000	20,000	-	0.0%
4925	Settlement	39,999			-	n/a
	<b>Total Operating Expenditures</b>	<u>140,568</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u>140,568</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0.0%</u>

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TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENDITURES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	14,515	14,318	14,318	-	0.0%
3410	Other Contractual Svcs	711,470	701,566	701,566	-	0.0%
	<b>Total Operating Expenditures</b>	<u>725,985</u>	<u>715,884</u>	<u>715,884</u>	<u>-</u>	<u>0.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u>725,985</u>	<u>715,884</u>	<u>715,884</u>	<u>-</u>	<u>0.0%</u>

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# **Special Revenue Fund**

Infrastructure Sales Tax

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TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 REVENUE & EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2012 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	Increase/Decrease	
					Dollar	%
<b>REVENUES</b>						
312..60.00	Infrastructure One-Cent Surtax	1,160,271	1,136,000	1,100,000	(36,000)	-3.2%
361.10.00	Pooled Cash - Interest	343	175	350	175	100.0%
	<b>Revenue Totals</b>	<b>1,160,614</b>	<b>1,136,175</b>	<b>1,100,350</b>	<b>(35,825)</b>	<b>-3.2%</b>
<b>EXPENDITURES</b>						
9101	Transfer to General Fund	204,000	204,000	334,150	130,150	63.8%
9104	Transfer to Utility Fund	730,138	730,110	730,123	13	0.0%
9199	Transfer to Reserve		202,065	36,077	(165,988)	-82.1%
	<b>Expenditure Totals</b>	<b>934,138</b>	<b>1,136,175</b>	<b>1,100,350</b>	<b>(35,825)</b>	<b>-3.2%</b>

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# Estimated Revenues

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# Utility Fund Revenue

**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
REVENUE BY SOURCE CODE  
UTILITY FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2012 ACTUALS	FY2013 BUDGET	FY2014 PROPOSED	Increase/Decrease	
					Dollar	%
<b>SOLID WASTE ASSESSMENTS</b>						
325.21.01	Solid Waste Fees / Assessments	357,067	354,741	350,641	(4,100)	-1.2%
325.21.10	Solid Waste Interim Assessments	1,701	0	0	0	n/a
	<b>Solid Waste Assessment Total</b>	<b>358,768</b>	<b>354,741</b>	<b>350,641</b>	<b>(4,100)</b>	<b>-1.2%</b>
<b>WATER REVENUES</b>						
343.30.00	Water Sales	1,005,517	985,000	1,001,612	16,612	1.7%
343.31.00	Turn on Fees	15,875	18,000	18,225	225	1.3%
343.32.00	Tap In Fee / Include Meter	700	500	442	(58)	-11.6%
343.33.00	Reconnect Fees	12,940	15,500	14,570	(930)	-6.0%
343.35.00	Installation Fee - Meter	1,925	1,000	1,914	914	91.4%
343.36.00	Late Fees	43,880	44,600	44,891	291	0.7%
343.37.00	Other Revenue	5,842	2,500	3,500	1,000	40.0%
343.39.00	Convenience Fees	2,067	9,500	2,737	(6,763)	-71.2%
343.53.00	Reuse Connection Fees	25	0	0	0	n/a
343.54.00	Reuse Other Revenue	50	0	0	0	n/a
	<b>Water Revenue Total</b>	<b>1,088,821</b>	<b>1,076,600</b>	<b>1,087,891</b>	<b>11,291</b>	<b>1.0%</b>
<b>SEWER REVENUES</b>						
343.50.00	Sewer Usage Fees	604,441	575,000	594,482	19,482	3.4%
343.57.00	Sewer Other Revenue	150	200	717	517	258.5%
	<b>Sewer Revenue Totals</b>	<b>604,591</b>	<b>575,200</b>	<b>595,199</b>	<b>19,999</b>	<b>3.5%</b>
<b>REUSE REVENUES</b>						
343.51.00	Reuse Water Sales	87,643	105,000	101,275	(3,725)	-3.5%
	<b>Reuse Revenue Totals</b>	<b>87,643</b>	<b>105,000</b>	<b>101,275</b>	<b>(3,725)</b>	<b>-3.5%</b>
<b>INTEREST EARNINGS</b>						
361.10.00	Pooled Cash - Interest	1,223	1,500	1,310	(190)	-12.7%
361.11.00	State Board Accounts - Interest	1,750	400	1,207	807	201.8%
361.15.00	SunTrust Money Market Interest	116	0	137	137	100.0%
361.30.00	Net Increase/Decrease In Fair Value	33,246	10,000	29,297	19,297	193.0%
	<b>Interest Earnings Total</b>	<b>36,335</b>	<b>11,900</b>	<b>31,951</b>	<b>20,051</b>	<b>168.5%</b>
<b>TRANSFERS IN</b>						
381.10.00	Transfer From Special Revenue		730,110	730,123	13	0.0%
389.28.00	Transfer From Sewer Impact Fees			111,400	111,400	100.0%
389.90.00	Cash Balance Forward (Retained Earnings)		0		0	n/a
	<b>Transfers In Total</b>	<b>-</b>	<b>730,110</b>	<b>841,523</b>	<b>111,413</b>	<b>15.3%</b>
		<u>2,176,158</u>	<u>2,853,551</u>	<u>3,008,480</u>	<u>154,929</u>	<u>5.4%</u>

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# Expenses

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# UTILITY EXPENSE SUMMARY

TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENSE RECAP BY OBJECT  
UTILITY FUND

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	391,994	415,607	463,678	48,071	11.6%
1400	Overtime	17,127	19,000	19,000	-	0.0%
2100	FICA Taxes	29,130	33,663	37,353	3,690	11.0%
2220	GE ICMA 401 Contrib.	24,690	26,432	29,334	2,902	11.0%
2310	Term Life	964	1,038	1,157	119	11.5%
2320	Health Insurance	82,100	86,104	104,800	18,696	21.7%
2325	Dental Insurance	2,811	2,802	2,964	162	5.8%
2375	L/T Disability	1,392	1,523	1,699	176	11.6%
2400	Worker's Comp.	8,072	14,238	16,029	1,791	12.6%
	<b>Total Personal Services</b>	<u>563,493</u>	<u>600,407</u>	<u>676,015</u>	<u>75,608</u>	<u>12.6%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	41,736	102,945	81,000	(21,945)	-21.3%
3200	Accounting & Auditing	10,200	14,000	14,000	-	0.0%
3410	Other Contractual Svcs	151,652	131,570	103,069	(28,501)	-21.7%
3410	Other Contr. Svcs-Solid Waste	318,420	326,723	326,691	(32)	0.0%
4000	Travel & Per Diem	-	1,550	2,050	500	32.3%
4100	Telephone, Cell, Pagers	7,597	8,400	8,400	-	0.0%
4200	Postage & Freight	10,160	10,150	10,150	-	0.0%
4310	Electricity	139,424	146,000	146,000	-	0.0%
4320	Water/Sewer	7,059	3,000	7,000	4,000	133.3%
4330	VCDD Wastewater Flow	-	500	500	-	0.0%
4400	Rentals & Leases	302	1,800	1,800	-	0.0%
4500	Insurance	80,376	75,512	86,924	11,412	15.1%
4610	Vehicle Repairs	8,848	5,500	6,000	500	9.1%
4620	Repairs & Maintenance	66,736	142,478	96,540	(45,938)	-32.2%
4700	Printing & Binding	60	590	590	-	0.0%
4800	Promotional Activities	14,999	15,000	15,000	-	0.0%
4910	Other Current Charges	2,346	2,300	2,323	23	1.0%
4915	Advertising	304	-	-	-	n/a
4960	Amort. Sewer Cap Agreement	39,055	39,055	39,055	-	0.0%
4970	Bad Debt Expenses	11,781	-	-	-	n/a
5100	Office Supplies	2,053	2,750	2,750	-	0.0%
5210	General Operating	114,346	121,900	95,385	(26,515)	-21.8%
5240	Bank Fees & Service Chrgs	4,148	4,045	4,200	155	3.8%
5251	Convenience Fee Costs	2,560	9,500	9,500	-	0.0%
5260	Gas & Diesel Expense	38,655	32,700	36,000	3,300	10.1%
5270	Uniform Expense	3,766	3,900	4,974	1,074	27.5%
5410	Bks, Pub, Subs, Membrshps	1,031	1,300	1,300	-	0.0%
5500	Training	-	2,250	4,275	2,025	90.0%
5900	Depreciation Expense	1,012,468	-	-	-	n/a
	<b>Total Operating Expenditures</b>	<u>2,090,082</u>	<u>1,205,418</u>	<u>1,105,476</u>	<u>(99,942)</u>	<u>-8.3%</u>

# UTILITY EXPENSE SUMMARY

TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENSE RECAP BY OBJECT  
UTILITY FUND

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
-						
<b>Capital Outlay</b>						
6120	Land Improvements	-	-	-	-	n/a
6310	Improve Other Than Bldg	-	-	-	-	n/a
6410	Equipment	-	76,622	129,743	53,121	69.3%
6420	Vehicles	-	-	30,000	30,000	100.0%
	<b>Total Capital Outlay</b>	<u>-</u>	<u>76,622</u>	<u>159,743</u>	<u>83,121</u>	<u>108.5%</u>
<b>Debt Service</b>						
7100	Principal Payments	-	684,932	712,454	27,522	4.0%
7200	Interest Payments	72,355	45,178	17,669	(27,509)	-60.9%
7300	Other Debt Service Costs	24,273	19,048	19,048	-	0.0%
	<b>Total Debt Service</b>	<u>96,628</u>	<u>749,158</u>	<u>749,171</u>	<u>13</u>	<u>0.0%</u>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	128,000	144,123	144,123	-	0.0%
9199	Transfers To Reserve	-	77,823	173,952	96,129	123.5%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<u>128,000</u>	<u>221,946</u>	<u>318,075</u>	<u>96,129</u>	<u>43.3%</u>
	<b>TOTAL EXPENDITURES</b>	<u><b>2,878,203</b></u>	<u><b>2,853,551</b></u>	<u><b>3,008,480</b></u>	<u><b>154,929</b></u>	<u><b>5.4%</b></u>



**C.T. Eagle**

Director of Public Works

- Water

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TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENSES BY OBJECT

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	309,592	308,375	349,030	40,655	13.2%
1400	Overtime	8,908	10,000	10,000	-	0.0%
2100	FICA Taxes	22,439	24,622	27,743	3,121	12.7%
2220	GE ICMA 401 Contrib.	19,243	19,458	21,915	2,457	12.6%
2310	Term Life	767	773	874	101	13.1%
2320	Health Insurance	66,935	66,212	82,611	16,399	24.8%
2325	Dental Insurance	2,257	2,038	2,223	185	9.1%
2375	L/T Disability	1,107	1,134	1,284	150	13.2%
2400	Worker's Comp.	5,996	10,367	11,636	1,269	12.2%
2500	Unemployment Comp.	5,213	-	-	-	n/a
	<b>Total Personal Services</b>	<u>442,457</u>	<u>442,979</u>	<u>507,317</u>	<u>64,338</u>	<u>14.5%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	5,740	31,350	41,350	10,000	31.9%
3200	Accounting & Auditing	7,600	10,500	10,500	-	0.0%
3410	Other Contractual Svcs	80,541	52,000	52,000	-	0.0%
4000	Travel & Per Diem	-	1,550	1,550	-	0.0%
4100	Telephone, Cell, Pagers	6,161	6,400	6,400	-	0.0%
4200	Postage & Freight	10,160	10,000	10,000	-	0.0%
4310	Electricity	42,088	41,000	41,000	-	0.0%
4400	Rentals & Leases	302	1,800	1,800	-	0.0%
4500	Insurance	40,188	37,756	43,512	5,756	15.2%
4610	Vehicle Repairs	8,409	5,000	5,000	-	0.0%
4620	Repairs & Maintenance	27,516	54,500	54,500	-	0.0%
4700	Printing & Binding	60	540	540	-	0.0%
4800	Promotional Activities	14,999	15,000	15,000	-	0.0%
4910	Other Current Charges	2,106	2,100	2,123	23	1.1%
4915	Advertising	-	-	-	-	n/a
4970	Bad Debt Expenses	9,710	-	-	-	n/a
5100	Office Supplies	1,968	2,500	2,500	-	0.0%
5210	General Operating	90,154	97,900	71,385	(26,515)	-27.1%
5240	Bank Fees & Service Chrgs	4,148	4,045	4,200	155	3.8%
5251	Convenience Fee Costs	2,560	9,500	9,500	-	0.0%
5260	Gas & Diesel Expense	30,124	28,000	28,000	-	0.0%
5270	Uniform Expense	2,936	3,000	3,890	890	29.7%
5410	Bks, Pub, Subs, Membrshps	884	800	800	-	0.0%
5500	Training	-	2,050	3,225	1,175	57.3%
5900	Depreciation Expense	327,115	-	-	-	n/a
	<b>Total Operating Expenditures</b>	<u>715,469</u>	<u>417,291</u>	<u>408,775</u>	<u>(8,516)</u>	<u>-2.0%</u>
<b>Capital Outlay</b>						
6310	Improve Other Than Bldg	-	-	-	-	n/a
6410	Equipment	-	4,100	14,743	10,643	259.6%
6420	Vehicles	-	-	30,000	30,000	100.0%
	<b>Total Capital Outlay</b>	<u>-</u>	<u>4,100</u>	<u>44,743</u>	<u>40,643</u>	<u>991.3%</u>

		<b>Interfund Transfers &amp; Other Uses</b>				
9101	Transfers To General Fund	50,000	62,500	62,500	-	0.0%
9199	Transfers To Reserve	-	77,823	173,952	96,129	123.5%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>50,000</b>	<b>140,323</b>	<b>236,452</b>	<b>96,129</b>	<b>68.5%</b>
<b>TOTAL EXPENDITURES</b>		<b>1,207,926</b>	<b>1,004,693</b>	<b>1,197,287</b>	<b>192,594</b>	<b>19.2%</b>



**C.T. Eagle**

Director of Public Works

- Solid Waste

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TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENSES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	7,141	7,095	7,150	55	0.8%
3410	Other Contractual Svcs	300	1,800	1,800	-	0.0%
3450	Other Contr. Svcs-Solid Waste	318,420	326,723	326,691	(32)	0.0%
	<b>Total Operating Expenditures</b>	<u>325,861</u>	<u>335,618</u>	<u>335,641</u>	<u>23</u>	<u>0.0%</u>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	28,000	19,123	19,123	-	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<u>28,000</u>	<u>19,123</u>	<u>19,123</u>	<u>-</u>	<u>0.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u>353,861</u>	<u>354,741</u>	<u>354,764</u>	<u>23</u>	<u>0.0%</u>

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**C.T. Eagle**

Director of Public Works

- Sewer

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**TOWN OF LADY LAKE  
PROPOSED FY2014 BUDGET  
EXPENSES BY OBJECT**

Account Code	Description	FY2012	FY2013	FY2014	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
<b>Personal Services</b>						
1200	Regular Pay	82,402	107,232	114,648	7,416	6.9%
1400	Overtime	8,219	9,000	9,000	-	0.0%
2100	FICA Taxes	6,691	9,041	9,610	569	6.3%
2220	GE ICMA 401 Contrib.	5,447	6,974	7,419	445	6.4%
2310	Term Life	197	265	283	18	6.7%
2320	Health Insurance	15,165	19,892	22,189	2,297	11.5%
2325	Dental Insurance	554	764	741	(23)	-3.0%
2375	L/T Disability	285	389	415	26	6.7%
2400	Worker's Comp.	2,076	3,871	4,393	522	13.5%
	<b>Total Personal Services</b>	<u>121,036</u>	<u>157,428</u>	<u>168,698</u>	<u>11,270</u>	<u>7.2%</u>
<b>Operating Expenditures</b>						
3110	Other Professional Svcs	28,855	64,500	32,500	(32,000)	-49.6%
3200	Accounting & Auditing	2,600	3,500	3,500	-	0.0%
3410	Other Contractual Svcs	70,811	77,770	49,269	(28,501)	-36.6%
4000	Travel & Per Diem			500	500	100.0%
4100	Telephone, Cell, Pagers	1,436	2,000	2,000	-	0.0%
4200	Postage & Freight	-	150	150	-	0.0%
4310	Electricity	97,336	105,000	105,000	-	0.0%
4320	Water/Sewer	7,059	3,000	7,000	4,000	133.3%
4330	VCDD Wastewater Flow	-	500	500	-	0.0%
4500	Insurance	40,188	37,756	43,412	5,656	15.0%
4610	Vehicle Repairs	439	500	1,000	500	100.0%
4620	Repairs & Maintenance	39,220	87,978	42,040	(45,938)	-52.2%
4700	Printing & Binding	-	50	50	-	0.0%
4910	Other Current Charges	240	200	200	-	0.0%
4915	Advertising	304	-		-	n/a
4960	Amort. Sewer Cap Agreeemnt	39,055	39,055	39,055	-	0.0%
4970	Bad Debt Expenses	2,071	-		-	n/a
5100	Office Supplies	85	250	250	-	0.0%
5210	General Operating	24,192	24,000	24,000	-	0.0%
5260	Gas & Diesel Expense	8,531	4,700	8,000	3,300	70.2%
5270	Uniform Expense	830	900	1,084	184	20.4%
5410	Bks, Pub, Subs, Membrshps	147	500	500	-	0.0%
5500	Training	-	200	1,050	850	425.0%
5900	Depreciation Expense	685,353	-		-	n/a
	<b>Total Operating Expenditures</b>	<u>1,048,752</u>	<u>452,509</u>	<u>361,060</u>	<u>(91,449)</u>	<u>-20.2%</u>

TOWN OF LADY LAKE  
 PROPOSED FY2014 BUDGET  
 EXPENSES BY OBJECT

Account Code	Description	FY2012 Actuals	FY2013 Budget	FY2014 Proposed	Increase/Decrease	
					Dollar	%
<b>Capital Outlay</b>						
6310	Improve Other Than Bldg	-	-	-	-	n/a
6410	Equipment	-	72,522	115,000	42,478	58.6%
	<b>Total Capital Outlay</b>	<u>-</u>	<u>72,522</u>	<u>115,000</u>	<u>42,478</u>	<u>58.6%</u>
<b>Debt Service</b>						
7100	Principal Payments		684,932	712,454	27,522	4.0%
7200	Interest Payments	72,355	45,178	17,669	(27,509)	-60.9%
7300	Other Debt Service Costs	24,273	19,048	19,048	-	0.0%
	<b>Total Debt Service</b>	<u>96,628</u>	<u>749,158</u>	<u>749,171</u>	<u>13</u>	<u>0.0%</u>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	50,000	62,500	62,500	-	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<u>50,000</u>	<u>62,500</u>	<u>62,500</u>	<u>-</u>	<u>0.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u><b>1,316,416</b></u>	<u><b>1,494,117</b></u>	<u><b>1,456,429</b></u>	<u><b>(37,688)</b></u>	<u><b>-2.5%</b></u>