

FY 2013 Adopted Budget



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TOWN OF LADY LAKE FISCAL YEAR 2013 BUDGET

October 1, 2012 - September 30, 2013

Ordinance 2012-17

“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:
Kathy Oster, CPA
Finance Director
August 28, 2012

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TOWN OF LADY LAKE, FLORIDA
FISCAL YEAR 2013 ADOPTED BUDGET
October 1, 2012 – September 30, 2013

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August 28, 2012



**TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2012/2013**

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

Enclosed is the proposed budget for fiscal year 2012/2013 for your review and consideration. This Budget is in compliance with all appropriate State and Town Laws. The total proposed budgets for FY2012/2013 including General Fund, Special Revenue Fund (Infrastructure Sales Tax) and Utilities Fund is \$12,935,119.

General Fund

The proposed General Fund revenues and expenditures total \$8,945,393 respectively.

Highlighted Revenues Include:

- a. Ad-valorem taxes are based on the millage rate of 3.2808 mills (same rate as FY2012) which is 2.66% lower than the current year's rolled back rate of 3.3706.
- b. Inclusion of the Villages Fire Assessments to offset the Villages Fire District cost of \$715,884. The residential assessment rate will remain the same at \$90.11. The per square foot charge for commercial property at \$0.21 and the institutional property rate at \$0.21 will remain the same as well as the industrial/warehouse rate.
- c. Transfer from Special Revenue totaling \$204,000 for debt service payments on the library loan for construction of the expanded Library.

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 2% for all employees.
- c. The Town's portion of Police Pension contributions reduced from 17.4% to 14.5% (local law plan).
- d. A 3.4% increase in medical premiums is included.
- e. Dental premiums decreased by .8%; Life and Long Term Disability Rates remained the same.
- f. Workman's compensation insurance premiums increased by 9.0%.

TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2012/2013
August 28, 2012

Highlighted Expenditures Include:

Total capital outlay costs for all departments total \$199,690 which includes \$63,000 for library books and materials.

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

The Human Resource budget includes \$3,475 for safety awards. It also includes \$10,000 for the employee project award program. Advertising costs for vacancies will be funded in the HR Department. \$2,000 has been included for this expenditure.

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

The Finance Department budget includes an increase of \$1,000 in training/travel to promote staff development.

The Growth Management budget includes professional service money of \$18,000 for EAR (Evaluation & Appraisal Report) benchmarks area study needs analysis and downtown development consultants. The general operating line includes \$25,000 for the GIS ESRI enterprise license agreement.

The Information Technology budget includes an additional \$1,510 for the new GIS/IT Tech Assistant. Funds are to cover costs such as cell phone usage, memberships, training, and general operating supplies.

The Other Government Service, Town Hall budget includes aid to private organizations in the amount of \$12,500. \$10,000 is budgeted for the Chamber of Commerce. The Lights of Lady Lake budget was reduced to \$4,800 and transferred from the Town Hall budget to the Parks and Recreation budget. The Town Hall budget also includes contingency funds of \$113,181.

The Police Dept. budget includes \$19,000 for the Reserve Police Program. The program will fund two Reserve Officer's part time at \$10 an hour. The cost is offset by a \$20,000 budget reduction to the overtime expense line.

The Building Services department budget includes \$120,000 in other contractual services for the outside building inspection services, building plan reviews, fire reviews, and commercial development reviews and 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. It also includes \$175,000 for resurfacing and \$25,000 for concrete curbing replacements.

The Library budget has additional funds in other contractual services for custodial cleaning of the 2nd floor of the new library and general operating for additional software licenses and overhead signs. It also includes \$204,000 for the principal and interest payments on the new

TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2012/2013
August 28, 2012

Library. The funds needed for repayment of the debt is coming from the Special Revenue Fund.

The Parks and Recreation budget has an additional \$4,645 in the general operating line for folding chairs, a rolling cart for the chairs and miscellaneous equipment. The Lights of Lady Lake budget was transferred to Parks and Recreation from the Other Government Services-Town Hall budget. \$1,800 is funded in the electricity expense line and \$3,000 in the Lights of Lady Lake general operating line. \$10,000 for the Historical Society is also included in the budget.

Special Revenue Fund

The proposed Special Revenue Fund revenues and expenditures total \$1,136,175 respectively.

Revenues include estimated collections for FY2013 of \$1,136,000 from the one-cent tax.

Expenditures include the transfer of \$204,000 to the General Fund for the debt service payments on the \$3,400,000 loan for the library. 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. It also includes a transfer to reserve of \$202,065.

Utilities Fund

The proposed Utilities Fund revenues and expenses total \$2,853,551 respectively

Highlighted Revenues Include:

- a. There is a 2.9% increase in water and reuse utility rates due to the change in CPI from January 2011 to January 2012.
- 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.
- c. We have not been notified by the VCCDD their charge to treat our sewer flow will increase, 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 \$9,500. 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 \$105,000.
- f. The transfer of \$730,110 from the Special Revenue Fund is for debt service on the SunTrust loan received by the Town in October 2004.

Personnel Costs Include:

- a. Pay increase of up to 2% for all employees.
- b. All medical, dental, life, long term disability and workman's compensation rates are the same as addressed for the General Fund.

TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2012/2013
August 28, 2012

Highlighted Expenses Include:

Total capital outlay costs for all departments total \$73,100.

The Water utility budget includes \$22,825 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. The general operating line includes \$40,000 for meter upgrades in an on-going project. Additional funds were added to the repair and maintenance expense line to repair motor on Well #1 (\$14,500) and rebuild Well #2 (\$10,000). A transfer to reserve of \$77,823 is included to start increasing reserves 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 \$4,000 which will be used if solid waste revenues are not sufficient to cover the annual \$24,000 transfer.

The Sewer utility budget includes a \$32,000 increase to the professional services expense line for video inspection of sewer lines. An additional \$31,000 was added to the contractual services expense line to cover increasing sludge hauling costs. Additional funds were added to the repair and maintenance expense line for several projects. \$20,000 is included for the repair and recoating of Waste Water Treatment Plant #1. The work will be done in-house. \$15,000 is included for piping replacement at Lift Station numbers 1 and 4. \$5,000 has been included for new valves at Lift Station numbers 2 and 4 and \$4,000 for an impeller rebuild at Lift Station number 7.

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 taxes. 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



Kathy Oster
Finance Director

**TOWN OF LADY LAKE
FISCAL YEAR 2013 BUDGET**

The adopted budget was prepared using a millage rate of
3.2808 (the same rate used the last 3 fiscal years)

**SUMMARY OF FUNDS TO BE HANDLED
REVENUES AND EXPENDITURES/EXPENSES**

	<u>Revenues</u>	<u>Expenditures/Expenses</u>
The General Fund	\$ 8,945,393	\$ 8,945,393
The Special Revenue Fund	\$ 1,136,175	\$ 1,136,175
The Utilities Fund	\$ 2,853,551	\$ 2,853,551
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Total - All Funds	\$12,935,119	\$12,935,119

**TOWN OF LADY LAKE
FY 2012-2013 BUDGET
BUDGET SUMMARY SCHEDULE
GENERAL FUND**

Department	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	TOTAL REQUESTED	% of Total
Town Commission	\$39,786	\$8,080	\$0			\$47,866	0.54%
Town Manager	192,085	7,600	0			199,685	2.23%
Town Clerk	82,135	20,790	0			102,925	1.15%
Town Clerk-Elections	0	5,000	0			5,000	0.06%
Finance	300,600	57,431	0			358,031	4.00%
Information Technology	122,255	12,805	12,500			147,560	1.65%
Human Resources/Risk	111,286	27,389	0			138,675	1.55%
Growth Management	192,005	71,545	0			263,550	2.95%
Building Department	40,484	126,400	0			166,884	1.87%
Code Enforcement	40,300	14,805	0			55,105	0.62%
Police Department	2,764,735	400,556	14,990		0	3,180,281	35.55%
Police Department - Villages Detail	128,913	7,500	0			136,413	1.53%
Library & Information Services	349,103	156,673	63,000		204,000	772,776	8.64%
Community Bldg/Rec Facility	0	11,200	0			11,200	0.13%
Parks & Recreation Department	275,471	184,203	24,200			483,874	5.41%
Public Works-Administration	173,328	49,613	0			222,941	2.49%
Other Gov. Svc.-Facilities Maint.	76,379	9,630	36,000			122,009	1.36%
Other Gov. Svc.-Motor Pool	103,275	16,193	0			119,468	1.34%
Public Works-Streets Maintenance	551,631	587,432	49,000			1,188,063	13.28%
Other Gov. Svc.-Town Hall	0	270,022	0	117,181		387,203	4.33%
Legal Services	0	120,000	0			120,000	1.34%
Villages Fire Protection District	0	715,884	0			715,884	8.00%
FY 2013 Budget Totals	\$5,543,771	\$2,880,751	\$199,690	\$117,181	\$204,000	\$8,945,393	100.00%
% of Total Budget	61.97%	32.20%	2.23%	1.31%	2.28%		
FY 2012 Budget	\$5,550,645	\$2,847,770	\$388,139	\$77,161	\$271,372	\$9,135,087	
Change from Prior Year	-0.12%	1.16%	-48.55%	51.87%	-24.83%	-2.08%	

**TOWN OF LADY LAKE
FY 2012-2013 BUDGET
BUDGET SUMMARY SCHEDULE
UTILITIES FUND**

Department	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	TOTAL REQUESTED	% of Total
Water	\$442,979	\$417,291	\$4,100	\$140,323	\$0	\$1,004,693	35.21%
Solid Waste	0	335,618	0	19,123	0	354,741	12.43%
Wastewater	157,428	456,031	69,000	62,500	749,158	1,494,117	52.36%
FY 2013 Budget Totals	\$600,407	\$1,208,940	\$73,100	\$221,946	\$749,158	\$2,853,551	100.00%
% of Total Budget	21.04%	42.37%	2.56%	7.78%	26.25%		
FY 2012 Budget	\$630,323	\$1,046,220	\$200,000	\$217,556	\$832,880	\$2,926,979	
Change from Prior Year	-4.75%	15.55%	-63.45%	2.02%	-10.05%	-2.51%	

FY2013
CAPITAL IMPROVEMENTS AND EQUIPMENT

GENERAL FUND

DESCRIPTION	DEPT	CATEGORY				FUNDING SOURCE	
		Land	Land Impro	Buildin	Imp/Othe r Than		Equip.
Employee Computer Hardware Lifecycle Management (HLM) Program	IT					12,500	General Revenue
Netmotion - Police MDT's in Field	Police					14,990	General Revenue
New Picnic Tables	Parks & Rec					5,000	General Revenue
Poly-Cap Yellow Protective Covering for Baseball Field Fences	Parks & Rec					5,000	General Revenue
Concrete Additions and Repairs at Various Parks & Recreation Sites	Parks & Rec					9,000	General Revenue
Guava and Rolling Acres Water Fountain Project	Parks & Rec					3,100	General Revenue
Sound System Purchase for Special Events	Parks & Rec					2,100	General Revenue
1/2 Ton Pick Up with Extended Cab and Utility Bed	PW Facilities Maintenance					36,000	General Revenue
Two - 930 D Grasshopper Mower (\$16,000 a piece)	PW Street Maintenance					32,000	General Revenue
Gator HPX	PW Street Maintenance					17,000	General Revenue
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$136,690</u>	

**This schedule does not include books and library material for the library of \$63,000 for the fiscal year.

**FY2013
CAPITAL IMPROVEMENTS AND EQUIPMENT**

UTILITY FUND

<u>DESCRIPTION</u>	<u>DEPT</u>	<u>CATEGORY</u>				<u>FUNDING SOURCE</u>	
		<u>Land</u>	<u>Land Improv.</u>	<u>Building</u>	<u>Imp. Other Than Bldg</u>		<u>Equipment</u>
Pipe Locator	Water					4,100	Water Revenue
Tractor and Disc	Sewer					31,000	Sewer Revenue
SCADA System	Sewer					30,000	Sewer Revenue
MLSS Pump	Sewer					8,000	Sewer Revenue
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,100</u>	

All Funds Summary of Positions

	FY 2012 Adopted	FY 2013 Adopted	
General Fund			
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	1.0	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	
Sub-Total General Fund	92.0	93.0	
 Enterprise Fund			
Water Utilities	10.0	9.0	(2)
Sewer Utilities	3.0	3.0	
Sub-Total Enterprise Fund	13.0	12.0	
 Total Positions	105.0	105.0	

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

GENERAL FUND

❖ ESTIMATED REVENUES

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TOWN OF LADY LAKE
MILLAGE RATE ANALYSIS
FISCAL YEAR 2012-2013

TAXABLE VALUE THIS YEAR (DR-420)	\$ 784,219,774
TAXABLE VALUE LAST YEAR (DR-422)	<u>\$ 803,142,992</u>
Total decrease in net taxable value this year resulting in a 2.36% decrease which includes new construction, etc., of \$2,476,748 (.30%) and decreased values of \$21,399,966 (-2.66%).	\$(18,923,218)

	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).	3.3706	\$2,643,291 <u> x 95%</u> \$2,511,126
Last year's millage rate which is 2.66% or .0898 mills less than the current year's rolled back rate.	3.2808	\$2,572,868 <u> x 95%</u> \$2,444,224
Majority vote maximum rate which is a 16.58% or .5587 mill increase over the current year's rolled back rate and a 16.5% increase over last year's final rate.	3.9293	\$3,081,435 <u> x 95%</u> \$2,927,363

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 22.02% or .9516 mill increase over the current year's rolled back rate.	4.3222	\$3,389,555 <u> x 95%</u> \$3,220,077
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(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 3.3706. Since the Town did not approve the majority vote maximum millage rate of 3.6610 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.) which results in an adjusted current year rolled-back rate of 3.7612. From this adjusted rolled back rate we make the adjustment for growth in per capita Florida personal income of 4.45% to get the majority vote maximum millage rate of 3.9293 mills. To calculate the two-thirds vote maximum millage rate allowed, we have to take the majority vote maximum millage rate of 3.9293 and increase it by 10% to get the two-thirds vote (4 of the 5) maximum rate of 4.3222 mills. Any rate higher than 4.3222 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.

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2011 ACTUALS	FY2012 BUDGET	FY2013 ADOPTED	Increase/Decrease	
					Dollar	%
PROPERTY TAX						
311.10.00	Current Ad Valorem Taxes	2,606,369	2,502,061	2,444,224	(57,837)	-2.4%
311.20.00	Delinquent Ad Valorem Taxes	5,202	1,000	1,000	0	0.0%
	Property Tax Total	2,611,571	2,503,061	2,445,224	(57,837)	-2.4%
LOCAL OPTION TAXES						
312.30.00	County Gas Tax (9th cent)	17,719	17,000	17,000	0	0.0%
312.41.00	Local Option Gas Tax	142,381	150,000	142,000	(8,000)	-5.6%
312.52.00	Casualty Insurance Premium Tax	88,123	100,000	100,000	0	0.0%
	Local Option Taxes Total	248,223	267,000	259,000	(8,000)	-3.1%
UTILITY SERVICES TAXES						
314.10.00	Electric - Progress Energy	672,536	700,000	662,868	(37,132)	-5.6%
314.11.00	Electric - SECO	201,640	190,000	192,594	2,594	1.3%
314.30.00	Water - VCCDD	107,906	98,000	106,000	8,000	7.5%
314.31.00	Water - Water Oak	9,571	9,000	9,600	600	6.3%
314.32.00	Water - Lady Lake	58,074	57,000	57,000	0	0.0%
314.40.00	Gas	23,360	25,000	23,000	(2,000)	-8.7%
	Utility Service Taxes Total	1,073,087	1,079,000	1,051,062	(27,938)	-2.7%
COMMUNICATIONS SERVICES TAX						
315.10.00	Communications Services Tax	857,551	875,000	900,000	25,000	2.8%
	Communication Services Tax Total	857,551	875,000	900,000	25,000	2.8%
PERMITS & FEES						
316.10.00	Town Business Tax	56,290	55,000	48,883	(6,117)	-12.5%
316.11.00	Town Business Tax - Penalty	795	600	600	0	0.0%
322.10.00	Building Permits and Inspections	158,044	170,000	196,890	26,890	13.7%
322.11.00	Re-Inspection Fees	1,800	1,000	1,300	300	23.1%
329.05.00	Building Plan Review Fees	26,830	14,000	20,000	6,000	30.0%
329.06.00	Fire Insp/Rev/Plan/Plan Fee	20,120	9,000	14,000	5,000	35.7%
329.12.00	Building Permit Admin Fees	1,895	3,000	3,100	100	3.2%
329.15.00	Tree Permit Fees	750	400	550	150	27.3%
329.20.00	Sign Permit Fees	8,417	2,000	5,000	3,000	60.0%
329.30.00	Site Plan Review Fees	150	1,500	1,500	0	0.0%
329.35.00	Subdivision Fees	14,340	8,000	8,000	0	0.0%
329.45.00	Zoning Fees	26,740	10,000	23,695	13,695	57.8%
329.55.00	Solicitation Permits	50	0	50	50	100.0%
329.65.00	Comp Plan Amendment Fees	4,600	5,000	3,500	(1,500)	-42.9%
329.70.00	Annexation	4,100	2,800	2,500	(300)	-12.0%
329.90.00	Dog Licenses	332	0	0	0	n/a
	Permits & Fees Total	325,253	282,300	329,568	47,268	14.3%

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2011 ACTUALS	FY2012 BUDGET	FY2013 ADOPTED	Increase/Decrease	
					Dollar	%
FRANCHISE FEES						
323.10.00	Electric - Progress Energy	883,650	951,000	897,864	(53,136)	-5.9%
323.11.00	Electric - SECO	293,422	290,000	288,515	(1,485)	-0.5%
323.40.00	Gas	26,933	27,000	25,836	(1,164)	-4.5%
323.70.00	Garbage	161,734	161,000	161,000	0	0.0%
	Franchise Fees Total	1,365,739	1,429,000	1,373,215	(55,785)	-4.1%
IMPACT FEES						
324.61.10	Library Impact Fees	1,955	0	0	0	n/a
324.61.20	Recreation Impact Fees	11,660	0	0	0	n/a
	Impact Fees Total	13,615	-	-	0	n/a
SPECIAL ASSESSMENTS						
325.16.00	Paving Assessments and Interest	1,200	1,200	1,200	0	0.0%
325.22.00	Fire Assessments - Villages	672,890	715,884	715,884	0	0.0%
	Special Assessments Total	674,090	717,084	717,084	0	0.0%
STATE REVENUE SHARING						
331.21.00	Federal Law Enforcement Grant	7,572	0	0	0	n/a
331.49.10	Federal Transportation Grant	63,020	0	0	0	n/a
331.70.00	Federal Forestry Grant	18,770	0	0	0	n/a
331.90.00	Federal CDBG Grants	70,000	0	0	0	n/a
331.92.00	Fed. CDBG - Small Cities State Grant	-	105,000	0	(105,000)	n/a
335.12.00	State Revenue Sharing - Cig Tax	240,843	256,424	245,045	(11,379)	-4.6%
335.13.00	State Revenue Sharing - Fuel Tax	97,206	100,414	98,473	(1,941)	-2.0%
335.18.00	1/2 Cent Sales Tax	641,649	649,000	642,000	(7,000)	-1.1%
335.14.00	Mobile Home Licenses	35,817	36,000	36,563	563	1.5%
335.15.00	Alcohol Beverage Licenses	9,631	9,600	9,537	(63)	-0.7%
335.20.00	State Public Safety Revenue	100	0	0	0	n/a
335.49.00	State Transportation Revenue	41,457	38,889	42,000	3,111	7.4%
	State Revenue Sharing Total	1,226,065	1,195,327	1,073,618	(121,709)	-11.3%
LAKE COUNTY GRANTS & FEES						
337.20.00	County Law Enforcement Grant	58,633	7,380	22,543	15,163	67.3%
337.70.00	County Library Agreement	126,868	114,404	108,791	(5,613)	-5.2%
338.20.00	County Business Tax	14,950	14,500	13,591	(909)	-6.7%
338.70.00	County Library Impact Fees	900,000	0	0	0	n/a
	Lake County Grants & Fees Total	1,100,451	136,284	144,925	8,641	6.0%

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2011 ACTUALS	FY2012 BUDGET	FY2013 ADOPTED	Increase/Decrease	
					Dollar	%
POLICE SERVICES, FINES & FEES						
342.10.00	Villages - Public Safety	100,000	100,000	100,000	0	0.0%
342.11.00	Police Svc - Private Detail	18,160	30,000	25,000	(5,000)	-20.0%
342.12.00	Police Svc - Animal Pick Up Fee	85	0	0	0	n/a
342.13.00	Police Svc - False Alarm Fee	4,700	3,000	3,600	600	16.7%
342.70.00	Police Svc - Foreclosed Prop Reg Fee	12,150	4,000	5,000	1,000	20.0%
342.90.00	Police Svc - Other Public Safety Chrgs	5,449	5,000	6,032	1,032	17.1%
359.10.00	Police Education - 2nd Dollar	2,611	2,400	3,556	1,156	32.5%
344.90.00	Road and Street Revenue	15,175	15,000	17,000	2,000	11.8%
354.10.00	Animal Control Citations	70	0	0	0	n/a
354.20.00	Code Enforcement Fines	5,099	2,500	6,202	3,702	59.7%
347.10.00	Library Fees - OCC	3,613	3,500	3,800	300	7.9%
	Police Services, Fines & Fees Total	167,112	165,400	170,190	4,790	2.8%
INTEREST & OTHER EARNINGS						
361.10.00	Interest Earnings - Pooled Cash	2,447	2,000	2,000	0	0.0%
361.11.00	Interest Earnings - SBA	34	0	200	200	100.0%
361.13.00	Interest Earnings - Other Interest	145	400	300	(100)	-33.3%
361.14.00	Interest Earnings - SunTrust Loan	188	0	0	0	n/a
361.15.00	Interest Earnings - SunTrust MM	66	0	0	0	n/a
361.19.00	Interest Earnings - Abatements	36	0	0	0	n/a
361.30.00	Net Increase in Fair Value of Investmen	127,495	75,000	75,000	0	0.0%
	Interest & Other Earnings Total	130,411	77,400	77,500	100	0.1%
OTHER REVENUES						
347.11.00	Library Other Revenue	4,091	5,000	5,000	0	0.0%
347.20.00	Recreation Program Fees	4,488	3,000	3,000	0	0.0%
349.10.00	Copies and Certifications	2,059	1,000	750	(250)	-33.3%
349.11.00	Road Conveyance Fees	1,300	0	0	0	n/a
349.20.00	Town License Plates	23	0	0	0	n/a
351.10.00	Court Fines	19,577	25,000	20,000	(5,000)	-25.0%
351.11.00	Forfeitures	163	0	0	0	n/a
352.10.00	Library Fines	4,985	5,000	5,000	0	0.0%
359.30.00	Police Automation	-	9,235	0	(9,235)	n/a
362.10.00	Rental Fees - Comm. Bldg	9,405	12,000	10,004	(1,996)	-20.0%
362.11.00	Rental Fees - Library Meeting Rooms	480	3,000	2,275	(725)	-31.9%
362.20.00	Rental Fees - Heritage Park	210	180	255	75	29.4%
366.10.00	Private Contrib/Donations	1,050	0	0	0	n/a
366.20.00	Library Donations	16,359	0	0	0	n/a
366.40.00	Parks & Rec Contrib/Donations	3,084	0	0	0	n/a
366.55.00	Tree & Beautification Donation	3,600	0	0	0	n/a
369.05.00	Fuel Tax Refund	6,204	6,500	6,500	0	0.0%
369.10.00	Cash Over/Short	10	0	0	0	n/a
369.40.00	Other Miscellaneous Revenues	15,536	3,100	3,100	0	0.0%
369.45.00	Insurance Claim Proceeds	33,840	0	0	0	n/a
389.10.00	Police Training - Approp	-	1,131	0	(1,131)	n/a
389.20.00	Police Forfeiture - Approp	-	2,085	0	(2,085)	n/a
	Other Revenues Total	126,464	76,231	55,884	(20,347)	-36.4%

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2011 ACTUALS	FY2012 BUDGET	FY2013 ADOPTED	Increase/Decrease	
					Dollar	%
TRANSFERS IN						
381.10.00	Transfers Frm Special Revenue	686,608	204,000	204,000	0	0.0%
382.10.00	Water Transfer	50,000	50,000	62,500	12,500	20.0%
382.20.00	Sewer Transfer	50,000	50,000	62,500	12,500	20.0%
382.30.00	Solid Waste Transfer	40,000	28,000	19,123	(8,877)	-46.4%
	Transfers In Total	826,608	332,000	348,123	16,123	4.6%
	Total General Fund Revenues	10,746,240	9,135,087	8,945,393	(189,694)	-2.1%

GENERAL FUND

❖ EXPENDITURES

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1100	Executive Salaries	36,285	36,900	36,900	-	0.0%
1200	Regular Pay	3,597,233	3,808,877	3,840,540	31,663	0.8%
1400	Overtime	96,726	80,800	60,600	(20,200)	-33.3%
1410	Overtime-Special Detail	21,082	37,000	32,000	(5,000)	-15.6%
1530	Police Incentive Pay	21,520	23,160	17,400	(5,760)	-33.1%
2100	FICA Taxes	276,455	306,146	306,201	55	0.0%
2210	DH ICMA 401 Contrib.	41,838	44,836	43,732	(1,104)	-2.5%
2220	GE ICMA 401 Contrib.	104,430	110,564	112,772	2,208	2.0%
2240	Police Retirement	221,065	269,303	220,543	(48,760)	-22.1%
2241	State Cas.Ins.Premium Tax	88,123	100,000	100,000	-	0.0%
2310	Term Life	8,116	9,121	9,168	47	0.5%
2320	Health Insurance	511,388	607,538	625,272	17,734	2.8%
2325	Dental Insurance	19,170	20,448	21,143	695	3.3%
2375	L/T Disability	11,973	13,395	13,461	66	0.5%
2400	Worker's Comp.	63,347	82,410	104,039	21,629	20.8%
2500	Unemployment Comp.	20,625	-	-	-	n/a
	Total Personal Services	<u>5,139,376</u>	<u>5,550,498</u>	<u>5,543,771</u>	<u>(6,727)</u>	<u>-0.1%</u>

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	175,310	167,293	174,313	7,020	4.0%
3112	Police Dept. Legal Fees	44,797	20,000	20,000	-	0.0%
3200	Accounting & Auditing	14,600	15,700	22,750	7,050	31.0%
3410	Other Contractual Svcs	974,098	1,031,633	1,006,466	(25,167)	-2.5%
4000	Travel & Per Diem	12,622	22,600	18,295	(4,305)	-23.5%
4100	Telephone, Cell, Pagers	57,059	61,368	65,868	4,500	6.8%
4200	Postage & Freight	10,942	12,400	12,000	(400)	-3.3%
4310	Electricity	295,166	315,200	316,300	1,100	0.3%
4320	Water/Sewer	111,198	95,228	101,350	6,122	6.0%
4340	Waste Disposal	135	750	750	-	0.0%
4400	Rentals & Leases	23,669	25,234	24,816	(418)	-1.7%
4500	Insurance	153,691	151,787	148,363	(3,424)	-2.3%
4610	Vehicle Repairs	47,144	42,400	41,900	(500)	-1.2%
4620	Repairs & Maintenance	176,057	154,674	191,364	36,690	19.2%
4621	Road Resurfacing CDBG	70,000	-	-	-	n/a
4622	Road Resurfacing	132,626	200,000	200,000	-	0.0%
4700	Printing & Binding	15,203	18,830	22,880	4,050	17.7%
4800	Promotional Activities	6,330	5,900	5,900	-	0.0%
4910	Other Current Charges	8,534	2,434	3,829	1,395	36.4%
4915	Advertising	5,869	6,497	8,850	2,353	26.6%
4920	Recording Fees	2,381	2,550	3,075	525	17.1%
4930	Employee Programs	4,033	14,225	14,225	-	0.0%
4950	Lights of Lady Lake	5,801	6,000	3,000	(3,000)	-100.0%
4990	Forfeiture Expense	4,124	-	-	-	n/a
5100	Office Supplies	18,965	21,000	21,800	800	3.7%
5210	General Operating	171,926	204,242	202,270	(1,972)	-1.0%
5212	Historical Society Expense	10,000	10,000	10,000	-	0.0%
5213	Forestry Grant	18,782	-	-	-	n/a
5220	Police Automation	11,168	9,235	-	(9,235)	n/a
5250	Bank Fees & Service Chrgs	3,992	4,020	4,020	-	0.0%
5260	Gas & Diesel Expense	131,590	151,550	150,275	(1,275)	-0.8%
5270	Uniform Expense	30,657	27,832	27,732	(100)	-0.4%
5299	Library Donation Expense	4,611	-	-	-	n/a
5300	Road Materials & Supplies	15,469	14,000	16,000	2,000	12.5%
5410	Bks, Pub, Subs, Membrshps	13,231	16,545	16,875	330	2.0%
5420	Police Ed. 2nd Dollar	2,570	2,400	-	(2,400)	n/a
5500	Training	7,001	14,390	12,985	(1,405)	-10.8%
5521	Contrib. Tree & Beaut. Exp	5,609	-	-	-	n/a
8200	Aid to Private Organizations	16,500	12,500	12,500	-	0.0%
	Total Operating Expenditures	2,813,460	2,860,417	2,880,751	20,334	0.7%

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Capital Outlay						
6121	CDBG Small Cities Grant	-	105,000	-	(105,000)	n/a
6200	Buildings	1,874,287	-	-	-	n/a
6210	Library Remodel	42,809	-	-	-	n/a
6310	Improve Other Than Bldg	46,205	30,000	-	(30,000)	n/a
6321	Safe Routes to School	112,166	-	-	-	n/a
6410	Equipment	60,012	129,923	100,690	(29,233)	-29.0%
6412	Police Training Equipment	-	1,131	-	(1,131)	n/a
6415	Police Automation Funds	4,554	-	-	-	n/a
6420	Vehicles	-	60,000	36,000	(24,000)	-66.7%
6440	LLEBG Grant	7,572	-	-	-	n/a
6490	Forfeiture Fund M & E	-	2,085	-	(2,085)	n/a
6600	Books, Pub, Library Material	68,939	60,000	63,000	3,000	4.8%
	Total Capital Outlay	2,216,544	388,139	199,690	(188,449)	-94.4%
Debt Service						
7100	Principal Payments	120,893	125,984	63,900	(62,084)	-97.2%
7200	Interest Payments	150,481	145,388	140,100	(5,288)	-3.8%
	Total Debt Service	271,374	271,372	204,000	(67,372)	-33.0%
Interfund Transfers & Other Uses						
9199	Transfers To Reserve	-	4,000	4,000	-	0.0%
9900	Contingency	-	60,661	113,181	52,520	46.4%
	Total Interfund Transfers & Other Uses	-	64,661	117,181	52,520	44.8%
	TOTAL EXPENDITURES	10,440,754	9,135,087	8,945,393	(189,694)	-2.1%

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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
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1100	Executive Salaries	36,285	36,900	36,900	-	0.0%
2100	FICA Taxes	2,781	2,823	2,823	-	0.0%
2400	Worker's Comp.	74	96	63	(33)	-52.4%
	Total Personal Services	<u>39,140</u>	<u>39,819</u>	<u>39,786</u>	<u>(33)</u>	<u>-0.1%</u>
Operating Expenditures						
4000	Travel & Per Diem	1,052	1,500	1,200	(300)	-25.0%
4700	Printing & Binding	-	80	80	-	0.0%
4800	Promotional Activities	3,997	3,400	3,400	-	0.0%
5210	General Operating	151	500	300	(200)	-66.7%
5410	Bks, Pub, Subs, Membrshps	1,801	2,300	2,300	-	0.0%
5500	Training	275	975	800	(175)	-21.9%
	Total Operating Expenditures	<u>7,276</u>	<u>8,755</u>	<u>8,080</u>	<u>(675)</u>	<u>-8.4%</u>
	TOTAL EXPENDITURES	<u>46,416</u>	<u>48,574</u>	<u>47,866</u>	<u>(708)</u>	<u>-1.5%</u>

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KRIS KOLLGAARD

❖ TOWN MANAGER

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	141,915	147,805	151,736	3,931	2.6%
1400	Overtime	43		-	-	n/a
2100	FICA Taxes	10,500	11,349	11,651	302	2.6%
2210	DH ICMA 401 Contrib.	8,131	8,487	8,735	248	2.8%
2220	GE ICMA 401 Contrib.	2,419	2,503	2,554	51	2.0%
2310	Term Life	303	372	383	11	2.9%
2320	Health Insurance	13,862	15,179	15,696	517	3.3%
2325	Dental Insurance	511	511	510	(1)	-0.2%
2375	L/T Disability	441	547	562	15	2.7%
2400	Worker's Comp.	285	382	258	(124)	-48.1%
	Total Personal Services	<u>178,410</u>	<u>187,135</u>	<u>192,085</u>	<u>4,950</u>	<u>2.6%</u>
Operating Expenditures						
4000	Travel & Per Diem	559	3,200	3,000	(200)	-6.7%
4100	Telephone, Cell, Pagers	932	1,100	1,100	-	0.0%
5100	Office Supplies	378	800	1,000	200	20.0%
5210	General Operating	355	500	500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	35	1,575	1,575	-	0.0%
5500	Training	-	425	425	-	0.0%
	Total Operating Expenditures	<u>2,259</u>	<u>7,600</u>	<u>7,600</u>	<u>-</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>180,669</u>	<u>194,735</u>	<u>199,685</u>	<u>4,950</u>	<u>2.5%</u>

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KRIS KOLLGAARD

❖ TOWN CLERK

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	61,532	61,277	59,405	(1,872)	-3.2%
2100	FICA Taxes	4,404	4,705	4,562	(143)	-3.1%
2220	GE ICMA 401 Contrib.	3,692	3,677	3,565	(112)	-3.1%
2310	Term Life	129	154	150	(4)	-2.7%
2320	Health Insurance	11,761	13,653	13,622	(31)	-0.2%
2325	Dental Insurance	447	511	510	(1)	-0.2%
2375	L/T Disability	187	227	220	(7)	-3.2%
2400	Worker's Comp.	159	158	101	(57)	-56.4%
	Total Personal Services	82,311	84,362	82,135	(2,227)	-2.7%
Operating Expenditures						
3110	Other Professional Svcs	823	1,400	1,600	200	12.5%
4000	Travel & Per Diem	608	2,200	2,200	-	0.0%
4100	Telephone, Cell, Pagers	575	690	690	-	0.0%
4620	Repairs & Maintenance	499	500	500	-	0.0%
4700	Printing & Binding	5,750	7,000	7,000	-	0.0%
4915	Advertising	937	1,000	1,000	-	0.0%
4920	Recording Fees	379	500	700	200	28.6%
5100	Office Supplies	4,039	4,500	4,500	-	0.0%
5210	General Operating	471	1,500	1,500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	385	300	300	-	0.0%
5500	Training	420	800	800	-	0.0%
	Total Operating Expenditures	14,886	20,390	20,790	400	1.9%
	TOTAL EXPENDITURES	97,197	104,752	102,925	(1,827)	-1.8%

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Operating Expenditures						
5210	General Operating	93	4,000	5,000	1,000	20.0%
	Total Operating Expenditures	<u>93</u>	<u>4,000</u>	<u>5,000</u>	<u>1,000</u>	<u>20.0%</u>
	TOTAL EXPENDITURES	<u>93</u>	<u>4,000</u>	<u>5,000</u>	<u>1,000</u>	<u>20.0%</u>

KATHY OSTER

❖ FINANCE DIRECTOR

FINANCE

INFORMATION TECHNOLOGY

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	252,118	262,486	239,292	(23,194)	-9.7%
2100	FICA Taxes	18,701	20,149	18,368	(1,781)	-9.7%
2210	DH ICMA 401 Contrib.	7,913	8,197	4,997	(3,200)	-64.0%
2220	GE ICMA 401 Contrib.	9,228	9,560	10,056	496	4.9%
2310	Term Life	580	615	554	(61)	-11.0%
2320	Health Insurance	27,486	30,097	25,348	(4,749)	-18.7%
2325	Dental Insurance	1,022	1,022	764	(258)	-33.8%
2375	L/T Disability	845	902	814	(88)	-10.8%
2400	Worker's Comp.	513	678	407	(271)	-66.6%
	Total Personal Services	318,406	333,706	300,600	(33,106)	-11.0%
Operating Expenditures						
3200	Accounting & Auditing	14,600	15,700	22,750	7,050	31.0%
3410	Other Contractual Svcs	18,939	18,972	19,392	420	2.2%
4000	Travel & Per Diem	2,421	2,900	3,635	735	20.2%
4100	Telephone, Cell, Pagers	1,123	1,224	1,224	-	0.0%
4620	Repairs & Maintenance	-	250	250	-	0.0%
4700	Printing & Binding	1,374	2,000	2,000	-	0.0%
4910	Other Current Charges	869	500	500	-	0.0%
4915	Advertising	374	1,000	1,000	-	0.0%
5100	Office Supplies	1,918	1,900	2,000	100	5.0%
5210	General Operating	1,362	1,500	1,750	250	14.3%
5410	Bks, Pub, Subs, Membrshps	1,487	1,570	1,700	130	7.6%
5500	Training	490	750	1,230	480	39.0%
	Total Operating Expenditures	44,957	48,266	57,431	9,165	16.0%
	TOTAL EXPENDITURES	363,363	381,972	358,031	(23,941)	-6.7%

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	44,591	52,500	89,253	36,753	41.2%
2100	FICA Taxes	3,231	4,031	6,854	2,823	41.2%
2220	GE ICMA 401 Contrib.	2,675	3,150	5,356	2,206	41.2%
2310	Term Life	98	132	225	93	41.3%
2320	Health Insurance	5,696	10,860	19,574	8,714	44.5%
2325	Dental Insurance	192	256	510	254	49.8%
2375	L/T Disability	142	194	331	137	41.4%
2400	Worker's Comp.	109	136	152	16	10.5%
	Total Personal Services	<u>56,734</u>	<u>71,259</u>	<u>122,255</u>	<u>50,996</u>	<u>41.7%</u>
Operating Expenditures						
3110	Other Professional Svcs	3,438	5,000	5,000	-	0.0%
4000	Travel & Per Diem	-	600	1,200	600	50.0%
4100	Telephone, Cell, Pagers	957	1,070	1,430	360	25.2%
5100	Office Supplies	149	100	300	200	66.7%
5210	General Operating	3,865	2,000	4,000	2,000	50.0%
5410	Bks, Pub, Subs, Membrshps	474	275	475	200	42.1%
5500	Training	-	200	400	200	50.0%
	Total Operating Expenditures	<u>8,883</u>	<u>9,245</u>	<u>12,805</u>	<u>3,560</u>	<u>27.8%</u>
Capital Outlay						
6410	Equipment			12,500	12,500	100.0%
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>12,500</u>	<u>100.0%</u>
	TOTAL EXPENDITURES	<u>65,617</u>	<u>80,504</u>	<u>147,560</u>	<u>67,056</u>	<u>45.4%</u>

TIA O'NEAL

❖ DIRECTOR OF HUMAN RESOURCES

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TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	69,376	80,018	85,613	5,595	6.5%
2100	FICA Taxes	5,150	6,144	6,574	430	6.5%
2210	DH ICMA 401 Contrib.	3,576	4,396	4,898	502	10.2%
2220	GE ICMA 401 Contrib.	1,541	1,504	1,464	(40)	-2.7%
2310	Term Life	146	202	216	14	6.5%
2320	Health Insurance	9,969	13,174	11,548	(1,626)	-14.1%
2325	Dental Insurance	426	511	510	(1)	-0.2%
2375	L/T Disability	213	296	317	21	6.6%
2400	Worker's Comp.	182	207	146	(61)	-41.8%
	Total Personal Services	<u>90,579</u>	<u>106,452</u>	<u>111,286</u>	<u>4,834</u>	<u>4.3%</u>
Operating Expenditures						
3110	Other Professional Svcs	276	800	800	-	0.0%
3410	Other Contractual Svcs	204	1,000	1,000	-	0.0%
4000	Travel & Per Diem	763	3,000	2,750	(250)	-9.1%
4100	Telephone, Cell, Pagers	1,427	1,704	1,704	-	0.0%
4200	Postage & Freight	138	200	200	-	0.0%
4620	Repairs & Maintenance	-	250	250	-	0.0%
4700	Printing & Binding	84	-	-	-	n/a
4915	Advertising	200	-	2,000	2,000	100.0%
4930	Employee Programs	4,033	14,225	14,225	-	0.0%
5100	Office Supplies	890	1,000	1,150	150	13.0%
5210	General Operating	2,026	500	500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	1,970	2,000	2,200	200	9.1%
5500	Training	289	1,365	610	(755)	-123.8%
	Total Operating Expenditures	<u>12,300</u>	<u>26,044</u>	<u>27,389</u>	<u>1,345</u>	<u>4.9%</u>
	TOTAL EXPENDITURES	<u>102,879</u>	<u>132,496</u>	<u>138,675</u>	<u>6,179</u>	<u>4.5%</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
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	136,780	146,973	148,804	1,831	1.2%
1400	Overtime	161	-	-	-	n/a
2100	FICA Taxes	10,266	11,285	11,426	141	1.2%
2210	DH ICMA 401 Contrib.	4,991	5,911	6,029	118	2.0%
2220	GE ICMA 401 Contrib.	3,938	4,385	4,407	22	0.5%
2310	Term Life	303	370	375	5	1.3%
2320	Health Insurance	15,430	18,758	19,396	638	3.3%
2325	Dental Insurance	682	767	764	(3)	-0.4%
2375	L/T Disability	441	544	551	7	1.3%
2400	Worker's Comp.	337	380	253	(127)	-50.2%
2500	Unemployment Comp.	825	-	-	-	n/a
	Total Personal Services	<u>174,154</u>	<u>189,373</u>	<u>192,005</u>	<u>2,632</u>	<u>1.4%</u>
Operating Expenditures						
3110	Other Professional Svcs	46,410	32,375	31,420	(955)	-3.0%
4000	Travel & Per Diem	1,759	2,100	2,100	-	0.0%
4100	Telephone, Cell, Pagers	744	750	750	-	0.0%
4200	Postage & Freight	-	200	200	-	0.0%
4400	Rentals & Leases	3,109	1,850	1,850	-	0.0%
4610	Vehicle Repairs	7	200	200	-	0.0%
4700	Printing & Binding	879	1,500	1,250	(250)	-20.0%
4915	Advertising	3,871	4,000	4,200	200	4.8%
4920	Recording Fees	807	1,000	1,100	100	9.1%
5100	Office Supplies	417	850	850	-	0.0%
5210	General Operating	26,033	2,500	25,000	22,500	90.0%
5260	Gas & Diesel Expense	311	300	325	25	7.7%
5270	Uniform Expense	43	100	100	-	0.0%
5410	Bks, Pub, Subs, Membrshps	731	850	700	(150)	-21.4%
5500	Training	890	1,500	1,500	-	0.0%
	Total Operating Expenditures	<u>86,011</u>	<u>50,075</u>	<u>71,545</u>	<u>21,470</u>	<u>30.0%</u>
	TOTAL EXPENDITURES	<u>260,165</u>	<u>239,448</u>	<u>263,550</u>	<u>24,102</u>	<u>9.1%</u>

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	28,480	29,515	30,098	583	1.9%
2100	FICA Taxes	2,162	2,266	2,311	45	1.9%
2220	GE ICMA 401 Contrib.	1,709	1,771	1,806	35	1.9%
2310	Term Life	71	74	76	2	2.6%
2320	Health Insurance	5,100	5,584	5,774	190	3.3%
2325	Dental Insurance	256	256	255	(1)	-0.4%
2375	L/T Disability	102	109	112	3	2.7%
2400	Worker's Comp.	58	76	52	(24)	-46.2%
	Total Personal Services	<u>37,938</u>	<u>39,651</u>	<u>40,484</u>	<u>833</u>	<u>2.1%</u>
Operating Expenditures						
3410	Other Contractual Svcs	157,245	115,000	120,000	5,000	4.2%
4100	Telephone, Cell, Pagers	625	800	800	-	0.0%
4400	Rentals & Leases	2,769	1,900	2,000	100	5.0%
4620	Repairs & Maintenance	10			-	n/a
4700	Printing & Binding	1,240	1,250	1,250	-	0.0%
5100	Office Supplies	936	1,000	1,000	-	0.0%
5210	General Operating	61	1,250	1,250	-	0.0%
5500	Training	10		100	100	100.0%
	Total Operating Expenditures	<u>162,896</u>	<u>121,200</u>	<u>126,400</u>	<u>5,200</u>	<u>4.1%</u>
	TOTAL EXPENDITURES	<u>200,834</u>	<u>160,851</u>	<u>166,884</u>	<u>6,033</u>	<u>3.6%</u>

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	27,825	36,078	36,796	718	2.0%
2100	FICA Taxes	2,136	2,760	2,815	55	2.0%
2400	Worker's Comp.	1,494	1,977	689	(1,288)	-186.9%
Total Personal Services		31,455	40,815	40,300	(515)	-1.3%
Operating Expenditures						
3110	Other Professional Svcs	2,785	3,500	3,500	-	0.0%
3410	Other Contractual Svcs	3,945	4,000	4,960	960	19.4%
4000	Travel & Per Diem	484	700	800	100	12.5%
4100	Telephone, Cell, Pagers	927	1,100	1,100	-	0.0%
4400	Rentals & Leases	1,405	800	700	(100)	-14.3%
4610	Vehicle Repairs	195	200	200	-	0.0%
4700	Printing & Binding	373	600	600	-	0.0%
4920	Recording Fees	1,165	1,000	1,225	225	18.4%
5100	Office Supplies	133	200	200	-	0.0%
5210	General Operating	101	200	200	-	0.0%
5260	Gas & Diesel Expense	772	850	850	-	0.0%
5410	Bks, Pub, Subs, Membrshps	30	60	70	10	14.3%
5500	Training	325	325	400	75	18.8%
Total Operating Expenditures		12,640	13,535	14,805	1,270	8.6%
TOTAL EXPENDITURES		44,095	54,350	55,105	755	1.4%

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CHRIS MCKINSTRY

❖ CHIEF OF POLICE

POLICE DEPARTMENT

POLICE VILLAGES DETAIL

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	1,707,000	1,811,770	1,824,477	12,707	0.7%
1400	Overtime	77,173	65,300	45,300	(20,000)	-44.2%
1410	Overtime-Special Detail	13,277	27,000	22,000	(5,000)	-22.7%
1530	Police Incentive Pay	18,612	20,160	16,320	(3,840)	-23.5%
2100	FICA Taxes	132,094	147,681	146,446	(1,235)	-0.8%
2220	GE ICMA 401 Contrib.	26,485	27,976	26,523	(1,453)	-5.5%
2240	Police Retirement	204,236	248,563	206,510	(42,053)	-20.4%
2241	State Cas.Ins.Premium Tax	88,123	100,000	100,000	-	0.0%
2310	Term Life	3,816	4,249	4,243	(6)	-0.1%
2320	Health Insurance	240,736	284,784	297,499	12,715	4.3%
2325	Dental Insurance	8,861	9,202	9,931	729	7.3%
2375	L/T Disability	5,723	6,239	6,230	(9)	-0.1%
2400	Worker's Comp.	34,424	45,450	59,256	13,806	23.3%
2500	Unemployment Comp.	19,800	-	-	-	n/a
	Total Personal Services	<u>2,580,360</u>	<u>2,798,374</u>	<u>2,764,735</u>	<u>(33,639)</u>	<u>-1.2%</u>
Operating Expenditures						
3110	Other Professional Svcs	11,452	2,000	9,600	7,600	79.2%
3410	Other Contractual Svcs	34,789	33,500	35,000	1,500	4.3%
4000	Travel & Per Diem	4,015	5,000	-	(5,000)	n/a
4100	Telephone, Cell, Pagers	23,086	23,000	23,360	360	1.5%
4200	Postage & Freight	331	500	50	(450)	-900.0%
4310	Electricity	27,547	28,000	28,000	-	0.0%
4320	Water/Sewer	462	800	800	-	0.0%
4400	Rentals & Leases	6,993	11,600	10,616	(984)	-9.3%
4500	Insurance	1,780	1,780	1,780	-	0.0%
4610	Vehicle Repairs	28,465	28,000	30,000	2,000	6.7%
4620	Repairs & Maintenance	59,705	70,000	70,000	-	0.0%
4700	Printing & Binding	2,030	1,250	3,500	2,250	64.3%
4910	Other Current Charges	956	1,000	2,500	1,500	60.0%
4915	Advertising	178	-	300	300	100.0%
4920	Recording Fees	30	50	50	-	0.0%
4990	Forfeiture Expense	4,124	-	-	-	n/a
5100	Office Supplies	6,796	6,000	6,000	-	0.0%
5210	General Operating	25,013	64,556	50,000	(14,556)	-29.1%
5220	Police Automation	11,168	9,235	-	(9,235)	n/a
5260	Gas & Diesel Expense	88,430	100,000	100,000	-	0.0%
5270	Uniform Expense	21,519	18,000	18,000	-	0.0%
5410	Bks, Pub, Subs, Membrshps	4,973	6,000	6,000	-	0.0%
5420	Police Ed. 2nd Dollar	2,570	2,400	-	(2,400)	n/a
5500	Training	3,572	6,000	5,000	(1,000)	-20.0%
	Total Operating Expenditures	<u>369,984</u>	<u>418,671</u>	<u>400,556</u>	<u>(18,115)</u>	<u>-4.5%</u>

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Capital Outlay						
6410	Equipment	-	44,368	14,990	(29,378)	-196.0%
6412	Police Training Equipment	-	1,131	-	(1,131)	n/a
6415	Police Automation Funds	4,554	-	-	-	n/a
6419	Police Trust Fund Exp	-	-	-	-	n/a
6420	Vehicles	-	60,000	-	(60,000)	n/a
6440	LLEBG Grant	7,572	-	-	-	n/a
6490	Forfeiture Fund M & E	-	2,085	-	(2,085)	n/a
	Total Capital Outlay	<u>12,126</u>	<u>107,584</u>	<u>14,990</u>	<u>(92,594)</u>	<u>-617.7%</u>
Debt Service						
7100	Principal Payments	62,302	64,787	-	(64,787)	n/a
7200	Interest Payments	5,071	2,585	-	(2,585)	n/a
	Total Debt Service	<u>67,373</u>	<u>67,372</u>	<u>-</u>	<u>(67,372)</u>	<u>n/a</u>
	TOTAL EXPENDITURES	<u>3,029,843</u>	<u>3,392,001</u>	<u>3,180,281</u>	<u>(211,720)</u>	<u>-6.7%</u>

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	98,215	115,195	94,699	(20,496)	-21.6%
1400	Overtime	5,812	1,000	1,000	-	0.0%
1530	Police Incentive Pay	2,908	3,000	1,080	(1,920)	-177.8%
2100	FICA Taxes	7,852	9,149	7,429	(1,720)	-23.2%
2240	Police Retirement	16,829	20,740	14,033	(6,707)	-47.8%
2310	Term Life	253	268	221	(47)	-21.3%
2320	Health Insurance	15,017	16,444	5,774	(10,670)	-184.8%
2325	Dental Insurance	511	511	510	(1)	-0.2%
2375	L/T Disability	369	394	324	(70)	-21.6%
2400	Worker's Comp.	2,645	3,520	3,843	323	8.4%
	Total Personal Services	<u>150,411</u>	<u>170,221</u>	<u>128,913</u>	<u>(41,308)</u>	<u>-32.0%</u>
Operating Expenditures						
3410	Other Contractual Svcs	2,000	2,000	2,000	-	0.0%
5260	Gas & Diesel Expense	6,620	5,000	5,000	-	0.0%
5270	Uniform Expense	215	800	500	(300)	-60.0%
	Total Operating Expenditures	<u>8,835</u>	<u>7,800</u>	<u>7,500</u>	<u>(300)</u>	<u>-4.0%</u>
	TOTAL EXPENDITURES	<u>159,246</u>	<u>178,021</u>	<u>136,413</u>	<u>(41,608)</u>	<u>-30.5%</u>

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MARILYNN NESBITT

❖ DIRECTOR OF LIBRARY AND INFORMATION
SERVICES

LIBRARY

COMMUNITY BUILDING

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	239,298	257,119	262,259	5,140	2.0%
2100	FICA Taxes	18,228	19,742	20,137	395	2.0%
2210	DH ICMA 401 Contrib.	6,237	6,461	6,592	131	2.0%
2220	GE ICMA 401 Contrib.	8,223	10,973	11,192	219	2.0%
2310	Term Life	530	648	661	13	2.0%
2320	Health Insurance	28,615	43,459	45,062	1,603	3.6%
2325	Dental Insurance	1,406	1,789	1,783	(6)	-0.3%
2375	L/T Disability	767	951	971	20	2.1%
2400	Worker's Comp.	513	664	446	(218)	-48.9%
	Total Personal Services	303,817	341,806	349,103	7,297	2.1%
Operating Expenditures						
3410	Other Contractual Svcs	21,950	39,099	41,648	2,549	6.1%
4000	Travel & Per Diem	89	100	200	100	50.0%
4100	Telephone, Cell, Pagers	5,989	8,580	12,000	3,420	28.5%
4310	Electricity	49,514	60,000	60,000	-	0.0%
4320	Water/Sewer	5,911	11,400	10,000	(1,400)	-14.0%
4620	Repairs & Maintenance	5,959	6,660	11,550	4,890	42.3%
4700	Printing & Binding	2,764	4,000	4,650	650	14.0%
4910	Other Current Charges	5,760	105	-	(105)	n/a
5100	Office Supplies	1,434	2,500	2,500	-	0.0%
5210	General Operating	12,450	10,000	14,000	4,000	28.6%
5299	Library Donation Expense	4,611	-	-	-	n/a
5410	Bks, Pub, Subs, Membrshps	242	125	125	-	0.0%
	Total Operating Expenditures	116,673	142,569	156,673	14,104	9.0%
Capital Outlay						
6200	Buildings	1,863,802			-	n/a
6210	Library Remodel	42,809			-	n/a
6410	Equipment	6,638			-	n/a
6600	Books, Pub, Library Material	68,939	60,000	63,000	3,000	4.8%
	Total Capital Outlay	1,982,188	60,000	63,000	3,000	4.8%
Debt Service						
7100	Principal Payments	58,591	61,197	63,900	2,703	4.2%
7200	Interest Payments	145,410	142,803	140,100	(2,703)	-1.9%
	Total Debt Service	204,001	204,000	204,000	-	0.0%
	TOTAL EXPENDITURES	2,606,679	748,375	772,776	24,401	3.2%

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3410	Other Contractual Svcs	3,537	3,696	3,000	(696)	-23.2%
4100	Telephone, Cell, Pagers	562	600	600	-	0.0%
4310	Electricity	1,456	1,700	1,500	(200)	-13.3%
4320	Water/Sewer	1,472	1,578	1,600	22	1.4%
4620	Repairs & Maintenance	2,608	3,200	2,500	(700)	-28.0%
5210	General Operating	1,899	2,661	2,000	(661)	-33.1%
	Total Operating Expenditures	<u>11,534</u>	<u>13,435</u>	<u>11,200</u>	<u>(2,235)</u>	<u>-20.0%</u>
	TOTAL EXPENDITURES	<u>11,534</u>	<u>13,435</u>	<u>11,200</u>	<u>(2,235)</u>	<u>-20.0%</u>

MIKE BURSKE

❖ DIRECTOR OF PARKS AND
RECREATION

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TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	184,492	190,237	193,420	3,183	1.6%
1400	Overtime	5,428	5,500	5,500	-	0.0%
2100	FICA Taxes	13,647	15,034	15,279	245	1.6%
2210	DH ICMA 401 Contrib.	5,237	5,425	5,533	108	2.0%
2220	GE ICMA 401 Contrib.	7,468	7,676	8,105	429	5.3%
2310	Term Life	424	479	488	9	1.8%
2320	Health Insurance	34,211	37,687	38,969	1,282	3.3%
2325	Dental Insurance	1,214	1,278	1,274	(4)	-0.3%
2375	L/T Disability	615	704	716	12	1.7%
2400	Worker's Comp.	6,252	8,067	6,187	(1,880)	-30.4%
	Total Personal Services	258,988	272,087	275,471	3,384	1.2%
Operating Expenditures						
3110	Other Professional Svcs	2,354	2,500	2,500	-	0.0%
3410	Other Contractual Svcs	7,671	7,700	7,700	-	0.0%
4000	Travel & Per Diem	830	900	900	-	0.0%
4100	Telephone, Cell, Pagers	4,652	5,658	5,658	-	0.0%
4200	Postage & Freight	75	450	450	-	0.0%
4310	Electricity	13,936	19,000	20,800	1,800	8.7%
4320	Water/Sewer	79,879	55,000	62,500	7,500	12.0%
4340	Waste Disposal	-	150	150	-	0.0%
4400	Rentals & Leases	1,219	1,750	1,750	-	0.0%
4610	Vehicle Repairs	2,253	2,500	2,500	-	0.0%
4620	Repairs & Maintenance	9,285	20,000	15,000	(5,000)	-33.3%
4700	Printing & Binding	-	100	100	-	0.0%
4800	Promotional Activities	2,333	2,500	2,500	-	0.0%
4910	Other Current Charges	150	200	200	-	0.0%
4915	Advertising	226	250	250	-	0.0%
4950	Lights of Lady Lake			3,000	3,000	100.0%
5100	Office Supplies	707	900	1,000	100	10.0%
5210	General Operating	37,976	30,000	34,645	4,645	13.4%
5212	Historical Society Expense	10,000	10,000	10,000	-	0.0%
5213	Forestry Grant	18,782	-	-	-	n/a
5260	Gas & Diesel Expense	8,571	7,500	9,000	1,500	16.7%
5270	Uniform Expense	2,536	2,300	2,500	200	8.0%
5410	Bks, Pub, Subs, Membrshps	375	600	600	-	0.0%
5500	Training	375	750	500	(250)	-50.0%
5521	Contrib. Tree & Beaut. Exp	5,609	-	-	-	n/a
	Total Operating Expenditures	209,794	170,708	184,203	13,495	7.3%
Capital Outlay						
6310	Improve Other Than Bldg	35,553	30,000	-	(30,000)	n/a
6321	Safe Routes to School	112,166			-	n/a
6410	Equipment	35,068	20,255	24,200	3,945	16.3%
	Total Capital Outlay	182,787	50,255	24,200	(26,055)	-107.7%
	TOTAL EXPENDITURES	651,569	493,050	483,874	(9,176)	-1.9%

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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
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	125,779	129,584	131,519	1,935	1.5%
2100	FICA Taxes	9,052	10,010	10,159	149	1.5%
2210	DH ICMA 401 Contrib.	5,753	5,959	6,948	989	14.2%
2220	GE ICMA 401 Contrib.	3,488	3,556	3,575	19	0.5%
2310	Term Life	308	327	332	5	1.5%
2320	Health Insurance	17,287	18,929	19,574	645	3.3%
2325	Dental Insurance	511	511	510	(1)	-0.2%
2375	L/T Disability	451	480	487	7	1.4%
2400	Worker's Comp.	255	335	224	(111)	-49.6%
Total Personal Services		<u>162,884</u>	<u>169,691</u>	<u>173,328</u>	<u>3,637</u>	<u>2.1%</u>
Operating Expenditures						
3410	Other Contractual Svcs	11,319	9,800	9,800	-	0.0%
4000	Travel & Per Diem	42	100	100	-	0.0%
4100	Telephone, Cell, Pagers	6,803	7,100	7,100	-	0.0%
4200	Postage & Freight	-	50	50	-	0.0%
4310	Electricity	14,581	15,500	15,000	(500)	-3.3%
4320	Water/Sewer	650	650	650	-	0.0%
4400	Rentals & Leases	1,679	1,700	1,700	-	0.0%
4610	Vehicle Repairs	968	1,000	1,000	-	0.0%
4620	Repairs & Maintenance	5,749	5,414	5,414	-	0.0%
4700	Printing & Binding	336	400	200	(200)	-100.0%
4910	Other Current Charges	29	29	29	-	0.0%
5100	Office Supplies	985	900	900	-	0.0%
5210	General Operating	5,552	7,500	5,500	(2,000)	-36.4%
5260	Gas & Diesel Expense	1,687	2,000	1,500	(500)	-33.3%
5270	Uniform Expense	299	350	350	-	0.0%
5410	Bks, Pub, Subs, Membrshps	180	250	200	(50)	-25.0%
5500	Training	10	200	120	(80)	-66.7%
Total Operating Expenditures		<u>50,869</u>	<u>52,943</u>	<u>49,613</u>	<u>(3,330)</u>	<u>-6.7%</u>
Capital Outlay						
6310	Improve Other Than Bldg	10,652	-	-	-	n/a
Total Capital Outlay		<u>10,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENDITURES		<u>224,405</u>	<u>222,634</u>	<u>222,941</u>	<u>307</u>	<u>0.1%</u>

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	66,115	55,223	54,288	(935)	-1.7%
1400	Overtime	316	300	300	-	0.0%
2100	FICA Taxes	4,977	4,274	4,192	(82)	-2.0%
2220	GE ICMA 401 Contrib.	4,745	3,340	3,276	(64)	-2.0%
2310	Term Life	142	140	137	(3)	-2.2%
2320	Health Insurance	9,508	11,168	11,548	380	3.3%
2325	Dental Insurance	415	511	510	(1)	-0.2%
2375	L/T Disability	207	205	201	(4)	-2.0%
2400	Worker's Comp.	2,412	2,294	1,927	(367)	-19.0%
2500	Unemployment Comp.				-	n/a
	Total Personal Services	<u>88,837</u>	<u>77,455</u>	<u>76,379</u>	<u>(1,076)</u>	<u>-1.4%</u>
Operating Expenditures						
3110	Other Professional Svcs	304	50	150	100	66.7%
4000	Travel & Per Diem	-	100	60	(40)	-66.7%
4100	Telephone, Cell, Pagers	614	720	720	-	0.0%
4610	Vehicle Repairs	1,777	2,000	2,000	-	0.0%
4620	Repairs & Maintenance	834	400	400	-	0.0%
4915	Advertising	-	147	-	(147)	n/a
5100	Office Supplies	-	50	50	-	0.0%
5210	General Operating	2,622	1,500	2,000	500	25.0%
5260	Gas & Diesel Expense	2,505	3,100	3,100	-	0.0%
5270	Uniform Expense	792	850	850	-	0.0%
5410	Bks, Pub, Subs, Membrshps	60	100	50	(50)	-100.0%
5500	Training	10	100	250	150	60.0%
	Total Operating Expenditures	<u>9,518</u>	<u>9,117</u>	<u>9,630</u>	<u>513</u>	<u>5.3%</u>
Capital Outlay						
6420	Vehicles			36,000	36,000	100.0%
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>36,000</u>	<u>36,000</u>	<u>100.0%</u>
	TOTAL EXPENDITURES	<u>98,355</u>	<u>86,572</u>	<u>122,009</u>	<u>35,437</u>	<u>29.0%</u>

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	70,657	73,174	74,652	1,478	2.0%
1400	Overtime	976	1,200	1,000	(200)	-20.0%
2100	FICA Taxes	5,296	5,710	5,809	99	1.7%
2220	GE ICMA 401 Contrib.	4,315	4,463	4,539	76	1.7%
2310	Term Life	176	184	189	5	2.6%
2320	Health Insurance	12,469	13,653	14,118	465	3.3%
2325	Dental Insurance	256	256	255	(1)	-0.4%
2375	L/T Disability	254	271	277	6	2.2%
2400	Worker's Comp.	1,650	2,180	2,436	256	10.5%
2500	Unemployment Comp.				-	n/a
	Total Personal Services	<u>96,049</u>	<u>101,091</u>	<u>103,275</u>	<u>2,184</u>	<u>2.1%</u>
Operating Expenditures						
3110	Other Professional Svcs	10	50	50	-	0.0%
3410	Other Contractual Svcs	425	-	-	-	n/a
4000	Travel & Per Diem	-	100	50	(50)	-100.0%
4100	Telephone, Cell, Pagers	886	1,008	1,368	360	26.3%
4310	Electricity	2,488	3,000	3,000	-	0.0%
4610	Vehicle Repairs	309	500	500	-	0.0%
4620	Repairs & Maintenance	2,588	2,000	1,500	(500)	-33.3%
4700	Printing & Binding	-	50	50	-	0.0%
4910	Other Current Charges	25	25	25	-	0.0%
5100	Office Supplies	7	50	100	50	50.0%
5210	General Operating	7,380	5,000	5,000	-	0.0%
5260	Gas & Diesel Expense	2,455	2,800	3,000	200	6.7%
5270	Uniform Expense	1,101	1,200	1,200	-	0.0%
5500	Training	275	500	350	(150)	-42.9%
	Total Operating Expenditures	<u>17,949</u>	<u>16,283</u>	<u>16,193</u>	<u>(90)</u>	<u>-0.6%</u>
Capital Outlay						
6200	Buildings	6,437			-	n/a
6410	Equipment	1,550	11,500		(11,500)	n/a
	Total Capital Outlay	<u>7,987</u>	<u>11,500</u>	<u>-</u>	<u>(11,500)</u>	<u>n/a</u>
	TOTAL EXPENDITURES	<u>121,985</u>	<u>128,874</u>	<u>119,468</u>	<u>(9,406)</u>	<u>-7.9%</u>

**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	343,060	359,923	364,229	4,306	1.2%
1400	Overtime	6,817	7,500	7,500	-	0.0%
1410	Overtime-Special Detail	7,805	10,000	10,000	-	0.0%
2100	FICA Taxes	25,978	29,034	29,366	332	1.1%
2220	GE ICMA 401 Contrib.	24,504	26,030	26,354	324	1.2%
2310	Term Life	837	907	918	11	1.2%
2320	Health Insurance	64,241	74,109	81,770	7,661	9.4%
2325	Dental Insurance	2,460	2,556	2,547	(9)	-0.4%
2375	L/T Disability	1,216	1,332	1,348	16	1.2%
2400	Worker's Comp.	11,985	15,810	27,599	11,789	42.7%
	Total Personal Services	488,903	527,201	551,631	24,430	4.4%
Operating Expenditures						
3110	Other Professional Svcs	942	5,200	5,200	-	0.0%
3410	Other Contractual Svcs	41,008	86,000	48,000	(38,000)	-79.2%
4000	Travel & Per Diem	-	100	100	-	0.0%
4100	Telephone, Cell, Pagers	3,728	3,900	3,900	-	0.0%
4200	Postage & Freight	17	-	50	50	100.0%
4310	Electricity	158,097	160,000	160,000	-	0.0%
4320	Water/Sewer	22,025	25,000	25,000	-	0.0%
4340	Waste Disposal	135	600	600	-	0.0%
4400	Rentals & Leases	144	200	200	-	0.0%
4610	Vehicle Repairs	12,970	7,500	5,000	(2,500)	-50.0%
4620	Repairs & Maintenance	28,143	15,000	50,000	35,000	70.0%
4621	Road Resurfacing CDBG	70,000	-	-	-	n/a
4622	Road Resurfacing	132,626	200,000	200,000	-	0.0%
4700	Printing & Binding	72	100	200	100	50.0%
4910	Other Current Charges	141	250	250	-	0.0%
4915	Advertising	83	100	100	-	0.0%
5100	Office Supplies	119	250	250	-	0.0%
5210	General Operating	34,024	40,000	40,550	550	1.4%
5260	Gas & Diesel Expense	19,998	29,500	27,000	(2,500)	-9.3%
5270	Uniform Expense	4,152	4,232	4,232	-	0.0%
5300	Road Materials & Supplies	15,469	14,000	16,000	2,000	12.5%
5410	Bks, Pub, Subs, Membrshps	223	260	300	40	13.3%
5500	Training	60	500	500	-	0.0%
	Total Operating Expenditures	544,176	592,692	587,432	(5,260)	-0.9%
Capital Outlay						
6121	CDBG Small Cities Grant	-	105,000	-	(105,000)	n/a
6410	Equipment	16,756	18,800	49,000	30,200	61.6%
	Total Capital Outlay	16,756	123,800	49,000	(74,800)	-152.7%
	TOTAL EXPENDITURES	1,049,835	1,243,693	1,188,063	(55,630)	-4.7%

OTHER GOVERNMENT SERVICES

TOWN HALL

TOWN ATTORNEY

VILLAGES FIRE PROTECTION

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	75	100	175	75	42.9%
3410	Other Contractual Svcs	11,631	9,300	12,400	3,100	25.0%
4100	Telephone, Cell, Pagers	3,429	2,364	2,364	-	0.0%
4200	Postage & Freight	10,381	11,000	11,000	-	0.0%
4310	Electricity	27,547	28,000	28,000	-	0.0%
4320	Water/Sewer	799	800	800	-	0.0%
4400	Rentals & Leases	6,351	5,434	6,000	566	9.4%
4500	Insurance	151,911	150,007	146,583	(3,424)	-2.3%
4610	Vehicle Repairs	200	500	500	-	0.0%
4620	Repairs & Maintenance	60,677	31,000	34,000	3,000	8.8%
4700	Printing & Binding	301	500	2,000	1,500	75.0%
4910	Other Current Charges	604	325	325	-	0.0%
4950	Lights of Lady Lake	5,801	6,000	-	(6,000)	n/a
5100	Office Supplies	57	-	-	-	n/a
5210	General Operating	10,492	28,575	8,575	(20,000)	-233.2%
5250	Bank Fees & Service Chrgs	3,992	4,020	4,020	-	0.0%
5260	Gas & Diesel Expense	241	500	500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	265	280	280	-	0.0%
8200	Aid to Private Organizations	16,500	12,500	12,500	-	0.0%
	Total Operating Expenditures	311,254	291,205	270,022	(21,183)	-7.8%
Capital Outlay						
6200	Buildings	4,048	-	-	-	n/a
6410	Equipment	-	35,000	-	(35,000)	n/a
	Total Capital Outlay	4,048	35,000	-	(35,000)	n/a
Interfund Transfers & Other Uses						
9199	Transfers To Reserve		4,000	4,000	-	0.0%
9900	Contingency		60,661	113,181	52,520	46.4%
	Total Interfund Transfers & Other Uses	-	64,661	117,181	52,520	44.8%
	TOTAL EXPENDITURES	315,302	390,866	387,203	(3,663)	-0.9%

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	92,987	100,000	100,000	-	0.0%
3112	Police Dept. Legal Fees	44,797	20,000	20,000	-	0.0%
	Total Operating Expenditures	<u>137,784</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>137,784</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0.0%</u>

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	13,454	14,318	14,318	-	0.0%
3410	Other Contractual Svcs	659,435	701,566	701,566	-	0.0%
	Total Operating Expenditures	672,889	715,884	715,884	-	0.0%
	TOTAL EXPENDITURES	672,889	715,884	715,884	-	0.0%

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SPECIAL REVENUE FUND

❖ INFRASTRUCTURE SALES TAX

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TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
REVENUE & EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2011 ACTUALS	FY2012 BUDGET	FY2013 ADOPTED	Increase/Decrease	
					Dollar	%
REVENUES						
325.21.01	Infrastructure One-Cent Tax		1,100,000	1,136,000	36,000	3.2%
361.10.00	Pooled Cash - Interest	0	0	175	175	100.0%
	Revenue Totals	0	1,100,000	1,136,175	36,175	3.2%
EXPENDITURES						
9101	Transfer to General Fund	686,608	204,000	204,000	0	0.0%
9104	Transfer to Utility Fund	730,127	730,138	730,110	(28)	0.0%
9199	Transfer to Reserve	0	165,862	202,065	36,203	17.9%
	Expenditure Totals	1,416,735	1,100,000	1,136,175	36,175	3.2%

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UTILITY FUND

❖ ESTIMATED REVENUES

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
REVENUE BY SOURCE CODE
UTILITY FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2011 ACTUALS	FY2012 BUDGET	FY2013 ADOPTED	Increase/Decrease	
					Dollar	%
SOLID WASTE ASSESSMENTS						
325.21.01	Solid Waste Fees / Assessments	359,098	354,741	354,741	0	0.0%
325.21.10	Solid Waste Interim Assessments	446	0	0	0	n/a
	Solid Waste Assessment Total	359,544	354,741	354,741	0	0.0%
WATER REVENUES						
343.30.00	Water Sales	978,939	960,000	985,000	25,000	2.5%
343.31.00	Turn on Fees	18,375	17,000	18,000	1,000	5.6%
343.32.00	Tap In Fee / Include Meter	625	0	500	500	100.0%
343.33.00	Reconnect Fees	15,000	15,500	15,500	0	0.0%
343.35.00	Installation Fee - Meter	1,576	0	1,000	1,000	100.0%
343.36.00	Late Fees	46,440	43,000	44,600	1,600	3.6%
343.37.00	Other Revenue	2,636	2,000	2,500	500	20.0%
343.39.00	Convenience Fees	0	9,500	9,500	0	0.0%
343.53.00	Reuse Connection Fees	25	0	0	0	n/a
343.54.00	Reuse Other Revenue	50	0	0	0	n/a
	Water Revenue Total	1,063,666	1,047,000	1,076,600	29,600	2.7%
SEWER REVENUES						
343.50.00	Sewer Usage Fees	572,015	570,000	575,000	5,000	0.9%
343.57.00	Sewer Other Revenue	350	200	200	0	0.0%
	Sewer Revenue Totals	572,365	570,200	575,200	5,000	0.9%
REUSE REVENUES						
343.51.00	Reuse Water Sales	108,249	100,000	105,000	5,000	4.8%
	Reuse Revenue Totals	108,249	100,000	105,000	5,000	4.8%
INTEREST EARNINGS						
361.10.00	Pooled Cash - Interest	1,581	1,500	1,500	0	0.0%
361.11.00	State Board Accounts - Interest	310	200	400	200	50.0%
361.15.00	SunTrust Money Market Interest	265	200	0	(200)	n/a
361.30.00	Net Increase/Decrease In Fair Value	20,773	10,000	10,000	0	0.0%
	Interest Earnings Total	22,929	11,900	11,900	0	0.0%
TRANSFERS IN						
381.10.00	Transfer From Special Revenue		730,138	730,110	(28)	0.0%
389.90.00	Cash Balance Forward		113,000	0	(113,000)	n/a
	Transfers In Total	-	843,138	730,110	(113,028)	-15.5%
		2,126,753	2,926,979	2,853,551	(73,428)	-2.6%

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UTILITY FUND

❖ EXPENSES

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TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSE RECAP BY OBJECT
UTILITY FUND

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	403,225	431,560	415,607	(15,953)	-3.8%
1400	Overtime	14,975	27,000	19,000	(8,000)	-42.1%
2100	FICA Taxes	30,453	35,499	33,663	(1,836)	-5.5%
2220	GE ICMA 401 Contrib.	25,319	27,862	26,432	(1,430)	-5.4%
2310	Term Life	937	1,077	1,038	(39)	-3.8%
2320	Health Insurance	81,867	94,131	86,104	(8,027)	-9.3%
2325	Dental Insurance	2,599	2,811	2,802	(9)	-0.3%
2375	L/T Disability	1,354	1,582	1,523	(59)	-3.9%
2400	Worker's Comp.	6,729	8,801	14,238	5,437	38.2%
	Total Personal Services	<u>567,458</u>	<u>630,323</u>	<u>600,407</u>	<u>(29,916)</u>	<u>-5.0%</u>
Operating Expenditures						
3110	Other Professional Svcs	50,813	38,395	95,445	57,050	59.8%
3200	Accounting & Auditing	9,800	10,200	14,000	3,800	27.1%
3410	Other Contractual Svcs	121,368	136,109	139,070	2,961	2.1%
3410	Other Contr. Svcs-Solid Waste	311,189	317,515	326,723	9,208	2.8%
4000	Travel & Per Diem	-	800	500	(300)	-60.0%
4100	Telephone, Cell, Pagers	7,458	8,400	8,400	-	0.0%
4200	Postage & Freight	9,918	10,200	10,150	(50)	-0.5%
4310	Electricity	144,666	146,000	146,000	-	0.0%
4320	Water/Sewer	2,730	3,000	3,000	-	0.0%
4330	VCDD Wastewater Flow	17	500	500	-	0.0%
4400	Rentals & Leases	-	-	1,800	1,800	100.0%
4500	Insurance	80,376	80,376	75,512	(4,864)	-6.4%
4610	Vehicle Repairs	5,248	5,750	5,500	(250)	-4.5%
4620	Repairs & Maintenance	67,054	64,000	146,000	82,000	56.2%
4700	Printing & Binding	255	350	590	240	40.7%
4800	Promotional Activities	16,879	15,000	15,000	-	0.0%
4910	Other Current Charges	2,100	2,200	2,300	100	4.3%
4915	Advertising	602	-	-	-	n/a
4960	Amort. Sewer Cap Agreement	39,055	39,055	39,055	-	0.0%
4970	Bad Debt Expenses	8,930	-	-	-	n/a
5100	Office Supplies	1,982	2,750	2,750	-	0.0%
5210	General Operating	56,330	109,000	124,000	15,000	12.1%
5240	Bank Fees & Service Chrgs	3,918	4,020	4,045	25	0.6%
5251	Convenience Fee Costs	-	9,500	9,500	-	0.0%
5260	Gas & Diesel Expense	32,649	34,700	32,700	(2,000)	-6.1%
5270	Uniform Expense	3,664	3,900	3,900	-	0.0%
5410	Bks, Pub, Subs, Membrshps	1,873	1,300	1,300	-	0.0%
5500	Training	100	3,200	1,200	(2,000)	-166.7%
5900	Depreciation Expense	1,018,465	-	-	-	n/a
	Total Operating Expenditures	<u>1,997,439</u>	<u>1,046,220</u>	<u>1,208,940</u>	<u>162,720</u>	<u>13.5%</u>

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSE RECAP BY OBJECT
UTILITY FUND

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Capital Outlay						
6120	Land Improvements	-	7,000	-	(7,000)	n/a
6310	Improve Other Than Bldg	-	138,000	-	(138,000)	n/a
6410	Equipment	-	55,000	73,100	18,100	24.8%
	Total Capital Outlay	<u>-</u>	<u>200,000</u>	<u>73,100</u>	<u>(126,900)</u>	<u>-173.6%</u>
Debt Service						
7100	Principal Payments	-	738,442	684,932	(53,510)	-7.8%
7200	Interest Payments	100,734	75,390	45,178	(30,212)	-66.9%
7300	Other Debt Service Costs	19,048	19,048	19,048	-	0.0%
	Total Debt Service	<u>119,782</u>	<u>832,880</u>	<u>749,158</u>	<u>(83,722)</u>	<u>-11.2%</u>
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	140,000	128,000	144,123	16,123	11.2%
9199	Transfers To Reserve	-	89,556	77,823	(11,733)	-15.1%
	Total Interfund Transfers & Other Uses	<u>140,000</u>	<u>217,556</u>	<u>221,946</u>	<u>4,390</u>	<u>2.0%</u>
	TOTAL EXPENDITURES	<u>2,824,679</u>	<u>2,926,979</u>	<u>2,853,551</u>	<u>(73,428)</u>	<u>-2.6%</u>

C.T. EAGLE

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WATER

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TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	303,614	326,391	308,375	(18,016)	-5.8%
1400	Overtime	9,474	15,000	10,000	(5,000)	-50.0%
2100	FICA Taxes	22,496	26,387	24,622	(1,765)	-7.2%
2220	GE ICMA 401 Contrib.	18,995	20,832	19,458	(1,374)	-7.1%
2310	Term Life	715	818	773	(45)	-5.8%
2320	Health Insurance	65,149	74,894	66,212	(8,682)	-13.1%
2325	Dental Insurance	2,130	2,300	2,038	(262)	-12.9%
2375	L/T Disability	1,031	1,201	1,134	(67)	-5.9%
2400	Worker's Comp.	5,001	6,538	10,367	3,829	36.9%
	Total Personal Services	428,605	474,361	442,979	(31,382)	-7.1%
Operating Expenditures						
3110	Other Professional Svcs	21,178	6,300	31,350	25,050	79.9%
3200	Accounting & Auditing	7,400	7,600	10,500	2,900	27.6%
3410	Other Contractual Svcs	65,653	80,309	52,000	(28,309)	-54.4%
4000	Travel & Per Diem	-	800	500	(300)	-60.0%
4100	Telephone, Cell, Pagers	5,892	6,400	6,400	-	0.0%
4200	Postage & Freight	9,805	10,000	10,000	-	0.0%
4310	Electricity	41,220	41,000	41,000	-	0.0%
4400	Rentals & Leases	-	-	1,800	1,800	100.0%
4500	Insurance	40,188	40,188	37,756	(2,432)	-6.4%
4610	Vehicle Repairs	4,931	5,000	5,000	-	0.0%
4620	Repairs & Maintenance	35,860	30,000	54,500	24,500	45.0%
4700	Printing & Binding	215	300	540	240	44.4%
4800	Promotional Activities	16,879	15,000	15,000	-	0.0%
4910	Other Current Charges	2,025	2,100	2,100	-	0.0%
4915	Advertising	381	-	-	-	n/a
4970	Bad Debt Expenses	6,474	-	-	-	n/a
5100	Office Supplies	1,750	2,500	2,500	-	0.0%
5210	General Operating	37,058	85,000	100,000	15,000	15.0%
5240	Bank Fees & Service Chrgs	3,918	4,020	4,045	25	0.6%
5251	Convenience Fee Costs	-	9,500	9,500	-	0.0%
5260	Gas & Diesel Expense	26,392	30,000	28,000	(2,000)	-7.1%
5270	Uniform Expense	2,883	3,000	3,000	-	0.0%
5410	Bks, Pub, Subs, Membrshps	1,373	800	800	-	0.0%
5500	Training	80	3,000	1,000	(2,000)	-200.0%
5900	Depreciation Expense	333,949	-	-	-	n/a
	Total Operating Expenditures	665,504	382,817	417,291	34,474	8.3%
Capital Outlay						
6310	Improve Other Than Bldg		25,000		(25,000)	n/a
6410	Equipment		30,000	4,100	(25,900)	-631.7%
	Total Capital Outlay	-	55,000	4,100	(50,900)	-1241.5%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	50,000	50,000	62,500	12,500	20.0%
9199	Transfers To Reserve		89,556	77,823	(11,733)	-15.1%
	Total Interfund Transfers & Other Uses	50,000	139,556	140,323	767	0.5%
	TOTAL EXPENDITURES	1,144,109	1,051,734	1,004,693	(47,041)	-4.7%

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SOLID WASTE

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TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	7,166	7,095	7,095	-	0.0%
3410	Other Contractual Svcs	300	1,800	1,800	-	0.0%
3450	Other Contr. Svcs-Solid Waste	311,189	317,515	326,723	9,208	2.8%
	Total Operating Expenditures	318,655	326,410	335,618	9,208	2.7%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	40,000	28,000	19,123	(8,877)	-46.4%
	Total Interfund Transfers & Other Uses	40,000	28,000	19,123	(8,877)	-46.4%
	TOTAL EXPENDITURES	358,655	354,410	354,741	331	0.1%

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SEWER

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**TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSES BY OBJECT**

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	99,611	105,169	107,232	2,063	1.9%
1400	Overtime	5,501	12,000	9,000	(3,000)	-33.3%
2100	FICA Taxes	7,957	9,112	9,041	(71)	-0.8%
2220	GE ICMA 401 Contrib.	6,324	7,030	6,974	(56)	-0.8%
2310	Term Life	222	259	265	6	2.3%
2320	Health Insurance	16,718	19,237	19,892	655	3.3%
2325	Dental Insurance	469	511	764	253	33.1%
2375	L/T Disability	323	381	389	8	2.1%
2400	Worker's Comp.	1,728	2,263	3,871	1,608	41.5%
	Total Personal Services	138,853	155,962	157,428	1,466	0.9%
Operating Expenditures						
3110	Other Professional Svcs	22,469	25,000	57,000	32,000	56.1%
3200	Accounting & Auditing	2,400	2,600	3,500	900	25.7%
3410	Other Contractual Svcs	55,415	54,000	85,270	31,270	36.7%
4100	Telephone, Cell, Pagers	1,566	2,000	2,000	-	0.0%
4200	Postage & Freight	113	200	150	(50)	-33.3%
4310	Electricity	103,446	105,000	105,000	-	0.0%
4320	Water/Sewer	2,730	3,000	3,000	-	0.0%
4330	VCDD Wastewater Flow	17	500	500	-	0.0%
4500	Insurance	40,188	40,188	37,756	(2,432)	-6.4%
4610	Vehicle Repairs	317	750	500	(250)	-50.0%
4620	Repairs & Maintenance	31,194	34,000	91,500	57,500	62.8%
4700	Printing & Binding	40	50	50	-	0.0%
4910	Other Current Charges	75	100	200	100	50.0%
4915	Advertising	221	-	-	-	n/a
4960	Amort. Sewer Cap Agreement	39,055	39,055	39,055	-	0.0%
4970	Bad Debt Expenses	2,456	-	-	-	n/a
5100	Office Supplies	232	250	250	-	0.0%
5210	General Operating	19,272	24,000	24,000	-	0.0%
5260	Gas & Diesel Expense	6,257	4,700	4,700	-	0.0%
5270	Uniform Expense	781	900	900	-	0.0%
5410	Bks, Pub, Subs, Membrshps	500	500	500	-	0.0%
5500	Training	20	200	200	-	0.0%
5900	Depreciation Expense	684,516	-	-	-	n/a
	Total Operating Expenditures	1,013,280	336,993	456,031	119,038	26.1%

TOWN OF LADY LAKE
ADOPTED FY2013 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2011 Actuals	FY2012 Budget	FY2013 Adopted	Increase/Decrease	
					Dollar	%
Capital Outlay						
6120	Land Improvements		7,000	-	(7,000)	n/a
6310	Improve Other Than Bldg		113,000	-	(113,000)	n/a
6410	Equipment		25,000	69,000	44,000	63.8%
	Total Capital Outlay	<u>-</u>	<u>145,000</u>	<u>69,000</u>	<u>(76,000)</u>	<u>-110.1%</u>
Debt Service						
7100	Principal Payments	-	738,442	684,932	(53,510)	-7.8%
7200	Interest Payments	100,734	75,390	45,178	(30,212)	-66.9%
7300	Other Debt Service Costs	19,048	19,048	19,048	-	0.0%
	Total Debt Service	<u>119,782</u>	<u>832,880</u>	<u>749,158</u>	<u>(83,722)</u>	<u>-11.2%</u>
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	50,000	50,000	62,500	12,500	20.0%
	Total Interfund Transfers & Other Uses	<u>50,000</u>	<u>50,000</u>	<u>62,500</u>	<u>12,500</u>	<u>20.0%</u>
	TOTAL EXPENDITURES	<u>1,321,915</u>	<u>1,520,835</u>	<u>1,494,117</u>	<u>(26,718)</u>	<u>-1.8%</u>