

FY 2015 Adopted Budget



**TOWN OF LADY LAKE
FISCAL YEAR 2015 BUDGET**

October 1, 2014 - September 30, 2015

Ordinance 2014-07

“EXHIBIT A”

**RUTH KUSSARD
MAYOR-COMMISSIONER, WARD 1**

ANTHONY HOLDEN	COMMISSIONER, WARD 2
DAN VINCENT	COMMISSIONER, WARD 3
PAUL F. HANNAN	COMMISSIONER, WARD 4
JAMES A. RICHARDS	COMMISSIONER, WARD 5

**KRISTEN KOLLGAARD
Town Manager**

**KRISTEN KOLLGAARD
Town Clerk**

**DEREK SCHROTH
Town Attorney**

Prepared By:
Jeannine Racine Michaud, MBA
Finance Director
August 25, 2014

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**TOWN OF LADY LAKE, FLORIDA
FISCAL YEAR 2015 PROPOSED BUDGET
October 1, 2014 – September 30, 2015**

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Overview

August 25, 2014

**TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2014/2015**

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

Enclosed is the proposed budget for fiscal year 2014/2015 for your review and consideration. This Budget is in compliance with all appropriate State and Town Laws. The total proposed budgets for FY2014/2015 including General Fund, Special Revenue Fund (Infrastructure Sales Tax) and Utilities Fund is \$13,123,353.

General Fund

The proposed General Fund revenues and expenditures total \$9,783,791 respectively.

Highlighted Revenues Include:

- a. Ad-valorem taxes are based on the millage rate of 3.7500 mills which is 19.64% higher than the current year's rolled back rate of 3.1345.
- b. Communication Service Tax revenue has drastically decreased our monthly revenue in FY2014. This revenue reduction will cause a loss of revenue of approximately (\$531,883) in FY2015's budget and future budgets. We have had to make significant cuts to expenditures.
- c. Villages Fire Assessments offsets the Villages Fire District cost of \$735,699, with no increase in fire assessment fees. The residential assessment rate will remain the same at \$90.11. The per square foot charge for commercial property and institutional property rate is \$0.21. All rates remain the same.
- d. Transfer from Special Revenue to General Fund totaling \$ 1,025,000. \$948,000 is for debt service payments on the Library Loan (last payment is March 1, 2018). At the end of FY2015 there will be 2 ½ years left of payments. \$77,000 is for purchase of 2 Marked Police Vehicles.

Personnel Costs Include:

- a. Total number of personnel has been reduced by 8 Dispatch positions.
- b. Pay increase of 0% for all employees (0% COLA, up to 0% Merit). Original budget had a 5% increase (1.5% COLA, up to 3.5% Merit) but by reducing it to 0%, we saved \$232,868 in personnel cost.
- c. The Town's portion of Police Pension contributions decreased from 17.2% to 15.3% (local law plan).
- d. There is no increase in medical premiums.
- e. Dental premiums increased by 9.5%; Life and Long Term Disability Rates remained the same.
- f. Workman's compensation insurance premiums are increased by 9.5%.

TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2014/2015
August 25, 2014

Highlighted Expenditures Include:

The overall expenses have been reduced by \$986,204 in the original budget request to compensate for the \$364,485 of loss revenue. Also last year Road Resurfacing was done from Reserves, therefore we were unable to put \$400,000 back in this year's budget. This budget is lean and constricted due to the cuts. Contingency has \$55,515 budgeted.

Capital outlay costs for all departments (including Utilities) total \$343,463 which includes \$45,000 for library books, \$36,000 for SAFE Routes to School, and \$48,800 for Utilities.

The Town Commission budget includes \$3,100 for the volunteer dinner which was reduced by \$300. Travel and training were also reduced by \$1500 at the budget workshop.

The Human Resource budget includes \$3,150 for safety awards. It also includes \$5,000 for the employee project award program which was reduced by \$5000. 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 a decrease of \$1,265 in Books, Pubs & Memberships by removing Payroll E Library and GASB Reports.

The Growth Management budget includes professional service money for EDAC which was reduced from \$12,500 to \$7,500.

The Information Technology budget includes \$59,163 for Capital Outlay which includes software licenses plus a Cisco Firewall & Cisco Router. It also includes replacement of 8 workstations and 7 Police Notebooks. Web Design, Travel, Training and \$19,500 of equipment were eliminated from the original IT budget.

The Other Government Service, Town Hall budget includes aid to private organizations in the amount of \$12,000. \$10,000 is budgeted for the Chamber of Commerce and \$2,000 for the Band for the Parade. Early Learning Coalition was cut from the budget.

The Police Dept. eliminated \$134,445 from the Operating budget. The 3 major items impacted were Other Contractual Services, General Operating, and Uniforms.

The Building Department budget includes \$169,300 in other contractual services for the outside building inspection services, building plan reviews, fire reviews, and commercial development reviews and \$9300 for SunGard ASP support fees which includes online permitting.

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 Resurface budget was reduced from \$400,000 to \$200,000. There was no money in last year's budget for resurfacing. Reserves were used last year to do Avenida Central.

TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2014/2015
August 25, 2014

The Library budget has funds in other contractual services for custodial cleaning of the 2nd floor of the new library. The Maintenance line item includes software licenses. There is \$2,304 in Rental and Leases for the copier which will be paid for by Friends of the Library. It also includes \$948,000 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 increased by \$744,000 to \$948,000 in FY2015. Books purchases were reduced by \$20,000 to \$45,000.

The Parks and Recreation budget includes Capital Outlay for \$36,000 for additional sidewalk, aprons and crossing to be added to the design of the intersection at Griffin Ave and CR 25 for SAFE Route to School Grant. \$20,800 is funded in electricity expense which includes \$1,800 for Lights of Lady Lake. \$10,000 is included for the Historical Society.

Special Revenue Fund

The proposed Special Revenue Fund revenues and expenditures total \$1,126,100 respectively.

Revenues include estimated collections for FY2015 of \$1,125,500 from the one-cent tax.

Expenditures include two transfers to the General Fund: one transfer of \$948,000 for the debt service payments on the \$3,400,000 loan for the library and the other transfer of \$77,000 for purchase of 2 Police Vehicles. The \$6,000,000 loan from SunTrust Bank for Phase I of the Wastewater Treatment Plant was paid off in FY2014. The expenses include a transfer to reserve of \$101,100.

Utilities Fund

The proposed Utilities Fund revenues and expenses total \$2,213,462 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 2013 to January 2014.
- 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. Waste Management will increase the collection rate 1.5% due to increase in cost of diesel, increasing the cost per residence (gpt) from \$11.60 per month to \$11.72 per month.
- 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 \$4,178, offsets the fee 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 \$86,174.
- f. There is no transfer from the Special Revenue Fund. The debt service on the SunTrust loan received by the Town in October 2004 was paid off in FY2014.

TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2014/2015
August 25, 2014

Personnel Costs Include:

- a. Pay increase of up to 0% for all employees (0% COLA, up to 0% Merit).
- b. All medical, dental, life, long term disability and workman's compensation rates are the same as addressed for the General Fund. (0% Medical, 9.5% Dental, 9.5% Workers Comp).

Highlighted Expenses Include:

Total capital outlay costs for all departments total \$343,463. The expenses are funded as follows: \$213,663 from General Fund Revenue plus \$45,000 for books, and \$36,000 for FDOT SAFE Route to School Grant; \$28,800 from Utility Revenues, and \$20,000 from Sewer Impact Fees.

The Water utility budget includes \$23,636 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 \$12,500 for GIS ESRI Enterprise License Agreement. Meter upgrade Phase 5 was funded with Reserves for \$160,000 in FY2014. A transfer to reserve of \$128,637 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.

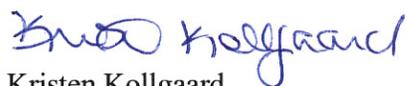
The Sewer utility budget decreased \$57,000 in the other professional services expense line because Waste Water Master Plan was completed in FY2014. The repairs and maintenance expense line increased \$75,500 due to addition of Sewer Manhole Rehab project for \$50,000 and an increase in Lift Station Repair of \$29,500.

SUMMARY

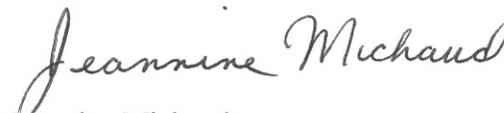
This budget reflects hours of cooperative work by the Department Heads and Staff to provide for services that the Town of Lady Lake residents expect. These dedicated Town employees work hard to provide the same level of customer service that the Town's residents have grown accustomed to and appreciate. 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

Summary Information

**TOWN OF LADY LAKE
FISCAL YEAR 2015 BUDGET**

The proposed budget was prepared using a millage rate of
3.7500

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

	<u>Revenues</u>	<u>Expenditures/Expenses</u>
The General Fund	\$ 9,783,791*	\$ 9,783,791*
The Special Revenue Fund	\$ 1,126,100	\$ 1,126,100
The Utilities Fund	\$ 2,213,462**	\$ 2,213,462**
	-----	-----
Total - All Funds	\$13,123,353	\$13,123,353

*\$744,000 increase expense in Library Loan Payment and transfer in from Special Revenue
 \$200,000 increase expense in Road Resurfacing (used Reserves for Avenida FY2014)
 Without the above increases the FY2015 General Fund budget would be **\$8,839,791**

**\$810,000 decrease expense in Debt Services and transfer in from Special Revenue
 Wastewater Loan paid off FY2015
 Without the above decrease the FY2015 Utility budget would be **\$3,023,462**

TOWN OF LADY LAKE
 FY 2014-2015 BUDGET
 BUDGET SUMMARY SCHEDULE
 GENERAL FUND

Department	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	TOTAL REQUESTED	% of Total
Town Commission	39,797	5,680				\$45,477	0.47%
Town Manager	201,679	4,419				\$206,098	2.11%
Town Clerk	84,840	20,450				\$105,290	1.08%
Town Clerk-Elections		5,000				\$5,000	0.05%
Finance	311,073	55,640				\$366,713	3.75%
Information Technology***	141,232	34,250	59,163			\$234,645	2.40%
Human Resources/Risk	122,675	22,809				\$145,484	1.49%
Growth Management	202,960	39,068				\$242,028	2.47%
Building Department	42,897	173,850				\$216,747	2.22%
Code Enforcement	42,440	14,966				\$57,406	0.59%
Police Department *	2,428,010	583,515	77,000			\$3,088,525	31.57%
Police Department - Villages Detail	142,929	8,508				\$151,437	1.55%
Library & Information Services	315,954	121,219	45,000		948,000	\$1,430,173	14.62%
Community Bldg/Rec Facility		9,795				\$9,795	0.10%
Parks & Recreation Department	297,657	209,333	36,000			\$542,990	5.55%
Public Works-Administration	173,631	50,338				\$223,969	2.29%
Other Gov. Svc.-Facilities Maint.	87,644	9,830	60,000			\$157,474	1.61%
Other Gov. Svc.-Motor Pool	107,215	19,497				\$126,712	1.30%
Public Works-Streets Maintenance **	580,392	599,752	17,500			\$1,197,644	12.24%
Other Gov. Svc.-Town Hall		304,257		55,515		\$359,772	3.68%
Legal Services		120,000				\$120,000	1.23%
Villages Fire Protection District ***		750,413				\$750,413	7.67%
FY 2015 Budget Totals	\$5,323,025	\$3,162,589	\$294,663	\$55,515	\$948,000	\$9,783,791	100.00%
% of Total Budget	54.41%	32.32%	3.01%	0.57%	9.69%		
FY 2014 Budget	\$5,834,875	\$2,769,903	\$497,212	\$123,197	\$204,000	\$9,429,187	
Change from Prior Year	-8.77%	14.18%	-40.74%	-54.94%	364.71%	3.76%	

* Additional County Dispatch \$ 201,380

** Additional Road Resurface \$200,000, \$0 in FY2014

***Additional IT \$12,500 for GIS split, was in Utility FY2014 & Additional \$35,000 in Fire TOTAL Additional in Operating = \$448,500

TOWN OF LADY LAKE
 FY 2014-2015 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	\$511,091	\$411,449	\$19,800	\$191,137		\$1,133,477	51.21%
401-3402-534	Solid Waste		338,958		19,123		358,081	16.18%
401-3503-535	Wastewater	167,389	463,015	29,000	62,500		721,904	32.61%
FY 2015 Budget Totals		\$678,480	\$1,213,422	\$48,800	\$272,760	\$0	\$2,213,462	100.00%
% of Total Budget		30.65%	54.82%	2.20%	12.32%	0.00%		
FY 2014 Budget		\$676,015	\$1,105,476	\$159,743	\$318,075	\$749,171	\$3,008,480	
Change from Prior Year		0.36%	9.76%	-69.45%	-14.25%	-100.00%	-26.43%	

FY2015
CAPITAL IMPROVEMENTS AND EQUIPMENT

GENERAL FUND - REVENUES

DESCRIPTION	DEPT	Equip.	Vehicles	FUNDING SOURCE
8 Adobe Acrobat S/W & Licenses - upgrade & standardize various versions.	IT	2,256		General Revenue
ArcPad, Trimble Position & VRS Now - collect field data for geo-database. Provides real-time GPS corrections in the field.	IT	1,945		General Revenue
Microsoft Server Software License (3 of 3)	IT	15,721		General Revenue
Cisco Meraki MX80 Firewall - Intrusion Prevention & Content Filtering	IT	8,995		General Revenue
Cisco 1921 Router - provides ability to interconnect disperate networks (Police & PW)	IT	2,360		General Revenue
8 Dell Optiplex workstation computer (8 are in Utility)	IT	8,400		General Revenue
7 Dell Latitude e6520 notebook computer (Police)	IT	10,640		General Revenue
Dell Power Edge R720 Server Computers	IT	6,500		General Revenue
Microsoft CIS Server License	IT	1,029		Revenue
Symantec VeriSign Secure Socket Layer (SSL) with Subject Alternative Name (SAN) Security - provides ability to connect securely to Town services via internet	IT	1,317		General Revenue

FY2015
CAPITAL IMPROVEMENTS AND EQUIPMENT

GENERAL FUND - REVENUES

<u>DESCRIPTION</u>	<u>DEPT</u>	<u>Equip.</u>	<u>Vehicles</u>	<u>FUNDING SOURCE</u>
2014 Ford F350 4x4 Diesel Dump Truck (Replace 1992 Ford F350).....	PW Facilities Maint		60,000	General Revenue
930 Grasshopper Mower.....	PW Street Maint	17,500		General Revenue
	Total	<u>\$ 76,663</u>	<u>\$ 60,000</u>	<u>\$ 136,663</u>

**This schedule does not include books and library material for the library of \$45,000 for the fiscal year.

**FY2015
CAPITAL IMPROVEMENTS AND EQUIPMENT**

GENERAL FUND - SALES SURTAX

DESCRIPTION	DEPT	CATEGORY			FUNDING SOURCE
		Imp/Other Than Bldg	Equip.	Vehicles	
Two (2) Dodge Charger marked vehicles	Police			49,000	Sales Surtax
..... Equip (2) Dodge Chargers (emergency equip, video, & striping)	Police			28,000	Sales Surtax
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,000</u>	<u>\$ 77,000</u>

FY2015
CAPITAL IMPROVEMENTS AND EQUIPMENT

UTILITY FUND - REVENUES

DESCRIPTION	DEPT	CATEGORY			FUNDING SOURCE
		Major Ops	Equipment	Vehicle	
Enclosed Service Trailer - provide working/storage area for tools & parts for crew (carry & store) -----	Water		\$ 6,000		Water Revenue
Neptune Trimble Handheld meter reading device (replace outdated handhelds no longer under service contract) -----	Water		\$ 5,400		Water Revenue
8 Dell Optiplex workstation computer (HW lifecycle maintenance program 20% replacement) -----	Water		\$ 8,400		Water Revenue
Loader Bucket w lifting forks box blades controls for Kubota Tractor -----	Sewer		9,000		Sewer Revenue
Total		\$ -	\$ 28,800	\$ -	\$ 28,800

FY2015
CAPITAL IMPROVEMENTS AND EQUIPMENT

UTILITY FUND - SEWER IMPACT FEES

DESCRIPTION	DEPT	CATEGORY			FUNDING SOURCE
		Imp. Other Than Bldg	Equipment	Vehicle	
Scada - Continue to Implement Upgrade to Water Plants	Sewer		20,000		Sewer Impact Fees
Total		\$ -	\$ 20,000	\$ -	\$ 20,000

All Funds Summary of Positions

	FY 2014 Adopted	FY 2015 Proposed	
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	2.0	2.0	
Other Govt. Services- Facilities Maint.	2.0	2.0	
Other Govt. Services- Motor Pool	2.0	2.0	
Police Dept. Support	14.5	6.5	(1) (2)
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	93.0	85.0	
 Enterprise Fund			
Water Utilities	10.0	10.0	
Sewer Utilities	2.0	2.0	
Sub-Total Enterprise Fund	12.0	12.0	
 Total Positions	105.0	97.0	

Notes:

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

- (2) 8 Dispatch - Contract with Lake County Sheriff

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TOWN OF LADY LAKE
MILLAGE RATE ANALYSIS
 FISCAL YEAR 2014-2015

TAXABLE VALUE THIS YEAR (DR-420)	\$ 847,734,701
TAXABLE VALUE LAST YEAR (DR-422)	\$ 800,177,265
Total increase in net taxable value this year resulting in a 5.94% increase which includes new construction, etc., of \$10,206,164 (1.27%) and increased values of \$37,351,272 (4.67%).	\$ 47,557,436

	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).	3.1345	\$2,657,224 x 95% \$2,524,363
Last year's millage rate which is 4.67% or .1463 mills less than the current year's rolled back rate.	3.2808	\$2,781,248 x 95% \$2,642,186
Majority vote maximum rate which is a 23.72% or .7436 mill increase over the current year's rolled back rate and a 18.21% increase over last year's final rate.	3.8781	\$3,287,600 x 95% \$3,123,220
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 36.10% or 1.1314 mill increase over the current year's rolled back rate.	4.2659	\$3,616,351 x 95% \$3,435,534

(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 3.1345. Since the Town did not approve the majority vote maximum millage rate of 3.9352 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 ((\$3,148,858/ \$837,528,537)x1000) which results in an adjusted current year rolled-back rate of 3.7597. From this adjusted rolled back rate we make the adjustment for growth in per capita Florida personal income of 1.0315% (3.7597 x 1.0169) to get the majority vote maximum millage rate of 3.8781 mills. To calculate the two-thirds vote maximum millage rate allowed, we have to take the majority vote maximum millage rate of 3.8781 and increase it by 10% (3.8781 x 1.10)to get the two-thirds vote (4 of the 5) maximum rate of 4.2659 mills. Any rate higher than 4.2659 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.

THE GENERAL FUND

Estimated Revenues

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2013 ACTUALS	FY2014 BUDGET	FY2015 PROPOSED	Increase/Decrease	
					Dollar	%
PROPERTY TAX						
311.10.00	Current Ad Valorem Taxes	2,490,098	2,491,361	3,020,055	528,694	21.2%
311.20.00	Delinquent Ad Valorem Taxes	9,059	1,000	3,593	2,593	259.3%
	Property Tax Total	2,499,157	2,492,361	3,023,648	531,287	21.3%
LOCAL OPTION TAXES						
312.30.00	County Gas Tax (9th cent)	16,953	17,169	17,508	339	2.0%
312.41.00	Local Option Gas Tax	136,363	136,777	181,276	44,499	32.5%
312.52.00	Casualty Insurance Premium Tax	85,098	87,504	84,000	(3,504)	-4.0%
	Local Option Taxes Total	238,414	241,450	282,784	41,334	17.1%
UTILITY SERVICES TAXES						
314.10.00	Electric - Duke Energy	658,280	650,882	665,510	14,628	2.2%
314.11.00	Electric - SECO	210,680	201,114	207,052	5,938	3.0%
314.30.00	Water - VCCDD	97,143	103,410	98,559	(4,851)	-4.7%
314.31.00	Water - Water Oak	9,706	9,536	9,934	398	4.2%
314.32.00	Water - Lady Lake	60,152	59,630	59,836	206	0.3%
314.40.00	Gas	21,208	21,765	20,685	(1,080)	-5.0%
	Utility Service Taxes Total	1,057,169	1,046,337	1,061,576	15,239	1.5%
COMMUNICATIONS SERVICES TAX						
315.10.00	Communications Services Tax	1,304,575	1,135,448	603,565	(531,883)	-46.8%
315.10.00	CST Payback			(451,566)	(451,566)	n/a
	Communication Services Tax Total	1,304,575	1,135,448	151,999	(969,290)	-85.4%
PERMITS & FEES						
316.10.00	Town Business Tax	48,532	54,497	48,323	(6,174)	-11.3%
316.11.00	Town Business Tax - Penalty	609	600	641	41	6.8%
322.10.00	Building Permits and Inspections	164,994	168,562	168,421	(141)	-0.1%
322.11.00	Re-Inspection Fees	12,050	1,700	2,919	1,219	71.7%
329.05.00	Building Plan Review Fees	32,414	20,425	25,524	5,099	25.0%
329.06.00	Fire Insp/Rev/Plan/Plan Fee	27,285	15,333	22,892	7,559	49.3%
329.12.00	Building Permit Admin Fees	5,660	2,783	4,020	1,237	44.4%
329.15.00	Tree Permit Fees	1,300	1,302	1,433	131	10.1%
329.20.00	Sign Permit Fees	5,577	5,621	5,096	(525)	-9.3%
329.30.00	Site Plan Review Fees	5,425	250	2,725	2,475	990.0%
329.35.00	Subdivision Fees	38,420	14,975	31,858	16,883	112.7%
329.45.00	Zoning Fees	18,260	25,377	23,573	(1,804)	-7.1%
329.55.00	Solicitation Permits	70	67	68	1	1.5%
329.65.00	Comp Plan Amendment Fees	1,200	3,500	1,233	(2,267)	-64.8%
329.70.00	Annexation	-	2,500	-	(2,500)	-100.0%
329.90.00	Dog Licenses	-	-	-	-	n/a
	Permits & Fees Total	361,796	317,492	338,726	21,234	6.7%

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2013 ACTUALS	FY2014 BUDGET	FY2015 PROPOSED	Increase/Decrease	
					Dollar	%
FRANCHISE FEES						
323.10.00	Electric - Duke Energy	798,894	849,861	822,099	(27,762)	-3.3%
323.11.00	Electric - SECO	293,104	287,515	291,000	3,485	1.2%
323.40.00	Gas	25,951	27,184	26,126	(1,058)	-3.9%
323.70.00	Garbage	165,636	161,649	165,513	3,864	2.4%
	Franchise Fees Total	1,283,585	1,326,209	1,304,738	(21,471)	-1.6%
IMPACT FEES						
324.61.10	Library Impact Fees	7,820	10,000	-	(10,000)	-100.0%
324.61.20	Recreation Impact Fees	46,640	86,000	-	(86,000)	-100.0%
	Impact Fees Total	54,460	96,000	-	(96,000)	-100.0%
SPECIAL ASSESSMENTS						
325.16.00	Paving Assessments and Interest	2,700	1,944	2,217	273	14.0%
325.22.00	Fire Assessments - Villages	731,313	715,884	728,312	12,428	1.7%
	Special Assessments Total	734,013	717,828	730,529	12,701	1.8%
STATE REVENUE SHARING						
331.21.00	Federal Law Enforce Byrne Grant	-	-	-	-	n/a
331.23.00	Federal Law JAG Grant	13,588	-	-	-	n/a
331.49.10	Federal Transportation Grant -Safe Rt S	-	-	36,000	36,000	100.0%
331.70.00	Federal Forestry Grant	-	-	-	-	n/a
331.90.00	Federal CDBG Grants fm County	-	-	-	-	n/a
331.92.00	Fed. CDBG - Small Cities State Grant	-	750,000	-	(750,000)	-100.0%
335.12.00	State Revenue Sharing - Sales & Cig Tax	265,566	249,279	255,945	6,666	2.7%
335.13.00	State Revenue Sharing - Fuel Tax	95,251	94,869	96,964	2,095	2.2%
335.18.00	1/2 Cent Sales Tax	679,466	645,976	740,871	94,895	14.7%
335.14.00	Mobile Home Licenses	40,193	37,226	39,247	2,021	5.4%
335.15.00	Alcohol Beverage Licenses	8,562	8,551	8,379	(172)	-2.0%
335.20.00	State Public Safety Revenue	-	-	-	-	n/a
335.49.00	State Transportation Revenue	39,406	33,679	39,234	5,555	16.5%
	State Revenue Sharing Total	1,142,032	1,819,580	1,216,640	(602,940)	-33.1%
LAKE COUNTY GRANTS & FEES						
337.20.00	County Law Enforcement Grant	1,967	22,109	-	(22,109)	-100.0%
337.70.00	County Library Agreement	108,791	124,103	124,103	-	0.0%
338.20.00	County Business Tax	13,668	13,387	13,882	495	3.7%
338.70.00	County Library Impact Fees	-	-	-	-	n/a
	Lake County Grants & Fees Total	124,426	159,599	137,985	(21,614)	-13.5%

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2013 ACTUALS	FY2014 BUDGET	FY2015 PROPOSED	Increase/Decrease	
					Dollar	%
POLICE SERVICES, FINES & FEES						
342.10.00	Villages - Public Safety	100,000	100,000	100,000	-	0.0%
342.11.00	Police Svc - Private Detail	15,872	15,632	15,144	(488)	-3.1%
342.12.00	Police Svc - Animal Pick Up Fee	-	73	45	(28)	-38.4%
342.13.00	Police Svc - False Alarm Fee	4,700	3,619	3,684	65	1.8%
342.70.00	Police Svc - Foreclosed Prop Reg Fee	20,250	17,419	19,086	1,667	9.6%
342.90.00	Police Svc - Other Public Safety Chrgs	18,889	11,569	14,150	2,581	22.3%
359.10.00	Police Education - 2nd Dollar	2,759	2,583	2,500	(83)	-3.2%
344.90.00	Road and Street Revenue	16,996	15,519	18,437	2,918	18.8%
354.10.00	Animal Control Citations	380	-	-	-	n/a
354.20.00	Code Enforcement Fines	6,529	6,304	6,274	(30)	-0.5%
354.30.00	Code Enforcement Lot Clearing	3,684	-	-	-	n/a
347.10.00	Library Fees - OCC	3,500	3,402	3,440	38	1.1%
	Police Services, Fines & Fees Total	193,559	176,120	182,760	6,640	3.8%
INTEREST & OTHER EARNINGS						
361.10.00	Interest Earnings - Pooled Cash	1,509	1,694	1,451	(243)	-14.3%
361.11.00	Interest Earnings - SBA	614	642	482	(160)	-24.9%
361.13.00	Interest Earnings - Other Interest	-	48	-	(48)	-100.0%
361.14.00	Interest Earnings - SunTrust Loan	-	-	-	-	n/a
361.15.00	Interest Earnings - SunTrust MM	154	-	-	-	n/a
361.19.00	Interest Earnings - Abatements	223	-	-	-	n/a
361.30.00	Net Increase in Fair Value of Investmen	(33,692)	104,060	100,104	(3,956)	-3.8%
	Interest & Other Earnings Total	(31,192)	106,444	102,037	(4,407)	-4.1%
OTHER REVENUES						
347.11.00	Library Other Revenue	4,683	4,584	4,248	(336)	-7.3%
347.20.00	Recreation Program Fees	3,080	4,157	3,093	(1,064)	-25.6%
349.10.00	Copies and Certifications	263	816	441	(375)	-46.0%
349.11.00	Road Conveyance Fees	-	-	-	-	n/a
349.20.00	Town License Plates	3	-	-	-	n/a
351.10.00	Court Fines	21,517	16,277	19,555	3,278	20.1%
351.11.00	Forfeitures	3,000	-	-	-	n/a
351.12.00	Confiscated Property	8,964	-	-	-	n/a
352.10.00	Library Fines	5,412	4,773	4,953	180	3.8%
359.30.00	Police Automation	-	-	-	-	n/a
362.10.00	Rental Fees - Comm. Bldg	6,608	7,778	7,320	(458)	-5.9%
362.11.00	Rental Fees - Library Meeting Rooms	1,410	1,200	1,185	(15)	-1.3%
362.20.00	Rental Fees - Heritage Park	315	314	273	(41)	-13.1%
362.31.00	Tower Rentals	23,074	10,350	16,257	5,907	57.1%
365.10.00	Proceeds Material & Scrap	16,634	1,760	5,000	3,240	64.8%
365.20.00	Gain/Loss Assets Resale	(10,642)	-	-	-	n/a
366.10.00	Private Contrib./Donations	101	-	-	-	n/a
366.20.00	Library Donations	4,456	2,442	4,123	1,681	68.8%
366.40.00	Parks & Rec Contrib./Donations	512	-	-	-	n/a
366.55.00	Tree & Beautification Donation	100	475	-	(475)	-100.0%
369.05.00	Fuel Tax Refund	6,787	5,318	6,933	1,615	30.4%
369.10.00	Cash Over/Short	31	4	-	(4)	-100.0%

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2013 ACTUALS	FY2014 BUDGET	FY2015 PROPOSED	Increase/Decrease	
					Dollar	%
369.40.00	Other Miscellaneous Revenues	8,912	7,558	7,865	307	4.1%
369.45.00	Insurance Claim Proceeds	9,567	12,933	-	(12,933)	-100.0%
369.50.00	Refund of Pr Yr Exp	6,483	-	-	-	n/a
389.10.00	Police Training - Approp	-	-	-	-	n/a
389.20.00	Police Forfeiture - Approp	-	-	-	-	n/a
	Other Revenues Total	121,270	80,739	81,246	507	0.6%
TRANSFERS IN						
381.10.00	Transfers From Special Revenue	204,000	334,150	1,025,000	690,850	206.7%
382.10.00	Water Transfer	62,500	62,500	62,500	-	0.0%
382.20.00	Sewer Transfer	62,500	62,500	62,500	-	0.0%
382.30.300	Solid Waste Transfer	19,123	19,123	19,123	-	0.0%
389.90.00	Transfer in Fm Reserves	-	115,476	-	(115,476)	-100.0%
	Transfers In Total	348,123	593,749	1,169,123	575,374	96.9%
	Total General Fund Revenues	9,431,387	10,309,356	9,783,791	(511,406)	-5.0%

Expenditures

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1100	Executive Salaries	36,900	36,900	36,900	-	0.0%
1200	Regular Pay	3,719,899	3,766,170	3,616,315	(149,855)	-4.0%
1400	Overtime	86,254	65,707	67,300	1,593	2.4%
1410	Overtime-Special Detail	17,317	32,000	22,000	(10,000)	-31.3%
1530	Police Incentive Pay	20,992	21,084	21,300	216	1.0%
2100	FICA Taxes	281,866	302,133	289,023	(13,110)	-4.3%
2210	DH ICMA 401 Contrib.	42,374	45,561	46,039	478	1.0%
2220	GE ICMA 401 Contrib.	110,342	101,535	95,799	(5,736)	-5.6%
2240	Police Retirement	215,501	254,622	232,750	(21,872)	-8.6%
2241	State Cas.Ins.Premium Tax	85,098	100,000	84,000	(16,000)	-16.0%
2310	Term Life	8,637	9,430	8,597	(833)	-8.8%
2320	Health Insurance	605,661	643,249	648,110	4,861	0.8%
2325	Dental Insurance	20,123	19,095	21,492	2,397	12.6%
2375	L/T Disability	12,747	13,848	12,623	(1,225)	-8.8%
2400	Worker's Comp.	103,662	114,463	120,777	6,314	5.5%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	5,367,373	5,525,796	5,323,024	(202,772)	-3.7%

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	112,420	168,112	166,595	(1,517)	-0.9%
3112	Police Dept. Legal Fees	4,411	20,000	20,000	-	0.0%
3200	Accounting & Auditing	15,480	22,750	25,950	3,200	14.1%
3410	Other Contractual Svcs	1,142,942	1,374,369	1,298,466	(75,903)	-5.5%
4000	Travel & Per Diem	10,956	20,110	13,600	(6,510)	-32.4%
4100	Telephone, Cell, Pagers	60,643	66,427	71,498	5,071	7.6%
4200	Postage & Freight	7,690	12,450	8,760	(3,690)	-29.6%
4310	Electricity	270,925	293,100	289,100	(4,000)	-1.4%
4320	Water/Sewer	83,828	101,560	91,560	(10,000)	-9.8%
4340	Waste Disposal	13	750	450	(300)	-40.0%
4400	Rentals & Leases	22,265	23,488	22,326	(1,162)	-4.9%
4500	Insurance	149,736	171,645	180,280	8,635	5.0%
4610	Vehicle Repairs	49,571	49,120	56,160	7,040	14.3%
4620	Repairs & Maintenance	193,298	199,900	189,921	(9,979)	-5.0%
4621	Road Resurfacing CDBG	-	-	-	-	n/a
4622	Road Resurfacing	399,475	760,000	200,000	(560,000)	-73.7%
4700	Printing & Binding	18,835	22,090	19,595	(2,495)	-11.3%
4800	Promotional Activities	6,549	6,400	6,100	(300)	-4.7%
4910	Other Current Charges	2,811	3,870	2,410	(1,460)	-37.7%
4915	Advertising	4,364	8,400	7,500	(900)	-10.7%
4920	Recording Fees	2,543	3,175	2,975	(200)	-6.3%
4930	Employee Programs	4,487	14,345	9,795	(4,550)	-31.7%
4950	Lights of Lady Lake	4,103	5,250	5,250	-	0.0%
4990	Forfeiture Expense	500	-	-	-	n/a
5100	Office Supplies	15,149	22,450	19,070	(3,380)	-15.1%
5210	General Operating	198,483	202,848	190,009	(12,839)	-6.3%
5212	Historical Society Expense	-	10,000	10,000	-	0.0%
5213	Forestry Grant	-	-	-	-	n/a
5220	Police Automation	11,406	-	-	-	n/a
5240	LLEBG Grant Expenditure	-	10,607	-	(10,607)	-100.0%
5250	Bank Fees & Service Chrgs	4,156	4,320	4,320	-	0.0%
5260	Gas & Diesel Expense	176,404	168,100	171,914	3,814	2.3%
5270	Uniform Expense	22,154	28,316	19,866	(8,450)	-29.8%
5299	Library Donation Expense	3,092	-	1,600	1,600	100.0%
5300	Road Materials & Supplies	22,460	16,000	20,000	4,000	25.0%
5410	Bks, Pub, Subs, Membrshps	10,816	17,062	12,314	(4,748)	-27.8%
5420	Police Ed. 2nd Dollar	390	7,056	-	(7,056)	-100.0%
5500	Training	7,838	24,225	13,205	(11,020)	-45.5%
5521	Contrib. Tree & Beaut. Exp	-	-	-	-	n/a
8200	Aid to Private Organizations	25,789	14,500	12,000	(2,500)	-17.2%
	Total Operating Expenditures	3,065,982	3,872,795	3,162,589	(710,206)	-18.3%

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Capital Outlay						
6110	Land	242,358	170,300	-	(170,300)	-100.0%
6121	CDBG Small Cities Grant	695	750,000	-	(750,000)	-100.0%
6200	Buildings	-	51,118	-	(51,118)	-100.0%
6210	Library Remodel	-	-	-	-	n/a
6310	Improve Other Than Bldg	3,849	-	-	-	n/a
6320	Infrastructure Improve	-	-	-	-	n/a
6321	Safe Routes to School	6,225	505,800	36,000	(469,800)	-92.9%
6410	Equipment	196,388	316,890	76,663	(240,227)	-75.8%
6412	Police Training Equipment	-	-	-	-	n/a
6415	Police Automation Funds	-	-	-	-	n/a
6420	Vehicles	158,188	205,550	137,000	(68,550)	-33.3%
6440	LLEBG Grant	1,987	1,987	-	(1,987)	-100.0%
6490	Forfeiture Fund M & E	-	-	-	-	n/a
6600	Books, Pub, Library Material	54,542	65,000	45,000	(20,000)	-30.8%
	Total Capital Outlay	664,232	2,066,645	294,663	(1,771,982)	-85.7%
Debt Service						
7100	Principal Payments	63,901	66,762	828,820	762,058	1141.5%
7200	Interest Payments	140,099	137,238	119,180	(18,058)	-13.2%
	Total Debt Service	204,000	204,000	948,000	744,000	364.7%
Interfund Transfers & Other Uses						
9199	Transfers To Reserve	-	4,000	-	(4,000)	-100.0%
9900	Contingency	-	102,689	55,515	(47,174)	-45.9%
	Total Interfund Transfers & Other Uses	-	106,689	55,515	(51,174)	-48.0%
	TOTAL EXPENDITURES	9,301,587	11,775,925	9,783,791	(1,992,134)	-16.9%

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Commission

Ruth Kussard

Mayor/Commissioner-Ward 1

Anthony Holden

Commissioner-Ward 2

Dan Vincent

Commissioner-Ward 3

Paul F. Hannan

Commissioner-Ward 4

James Richards

Commissioner-Ward 5

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1100	Executive Salaries	36,900	36,900	36,900	-	0.0%
2100	FICA Taxes	2,823	2,823	2,823	-	0.0%
2400	Worker's Comp.	63	67	74	7	9.9%
	Total Personal Services	<u>39,786</u>	<u>39,790</u>	<u>39,797</u>	<u>7</u>	<u>0.0%</u>
Operating Expenditures						
4000	Travel & Per Diem	2,273	1,300	-	(1,300)	-100.0%
4700	Printing & Binding	40	80	80	-	0.0%
4800	Promotional Activities	2,861	3,400	3,100	(300)	-8.8%
5210	General Operating	72	300	200	(100)	-33.3%
5410	Bks, Pub, Subs, Membrshps	2,116	2,300	2,300	-	0.0%
5500	Training	823	800	-	(800)	-100.0%
	Total Operating Expenditures	<u>8,185</u>	<u>8,180</u>	<u>5,680</u>	<u>(2,500)</u>	<u>-30.6%</u>
	TOTAL EXPENDITURES	<u>47,971</u>	<u>47,970</u>	<u>45,477</u>	<u>(2,493)</u>	<u>-5.2%</u>

Kris Kollgaard

Town Manager

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	151,483	158,413	158,413	-	0.0%
1400	Overtime	-	-	-	-	n/a
2100	FICA Taxes	11,149	12,163	12,163	-	0.0%
2210	DH ICMA 401 Contrib.	8,637	8,921	8,921	-	0.0%
2220	GE ICMA 401 Contrib.	2,611	2,814	2,814	-	0.0%
2310	Term Life	358	399	399	-	0.0%
2320	Health Insurance	15,695	17,508	17,508	-	0.0%
2325	Dental Insurance	508	494	558	64	13.0%
2375	L/T Disability	547	586	586	-	0.0%
2400	Worker's Comp.	257	287	316	29	10.1%
	Total Personal Services	<u>191,245</u>	<u>201,585</u>	<u>201,679</u>	<u>93</u>	<u>0.0%</u>
Operating Expenditures						
4000	Travel & Per Diem	626	2,400	1,200	(1,200)	-50.0%
4100	Telephone, Cell, Pagers	906	1,104	1,104	-	0.0%
4620	Repairs & Maintenance	-	-	100	100	100.0%
4700	Printing & Binding	-	100	100	-	0.0%
5100	Office Supplies	403	1,000	500	(500)	-50.0%
5210	General Operating	899	1,000	500	(500)	-50.0%
5410	Bks, Pub, Subs, Membrshps	220	1,575	575	(1,000)	-63.5%
5500	Training	290	340	340	-	0.0%
	Total Operating Expenditures	<u>3,344</u>	<u>7,519</u>	<u>4,419</u>	<u>(3,100)</u>	<u>-41.2%</u>
Capital Outlay						
6410	Equipment	-	-	-	-	n/a
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
	TOTAL EXPENDITURES	<u>194,589</u>	<u>209,104</u>	<u>206,098</u>	<u>(3,007)</u>	<u>-1.4%</u>

Kris Kollgaard

Town Clerk

- Elections

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	59,640	62,358	62,358	-	0.0%
1400	Overtime	-	-	-	-	n/a
2100	FICA Taxes	4,528	4,788	4,788	-	0.0%
2220	GE ICMA 401 Contrib.	3,578	3,742	3,742	-	0.0%
2310	Term Life	146	157	157	-	0.0%
2320	Health Insurance	13,403	12,881	12,881	-	0.0%
2325	Dental Insurance	508	494	558	64	13.0%
2375	L/T Disability	212	231	231	-	0.0%
2400	Worker's Comp.	101	113	124	11	10.1%
	Total Personal Services	82,116	84,764	84,840	76	0.1%
Operating Expenditures						
3110	Other Professional Svcs	1,183	1,600	1,800	200	12.5%
4000	Travel & Per Diem	989	2,200	2,000	(200)	-9.1%
4100	Telephone, Cell, Pagers	583	690	690	-	0.0%
4620	Repairs & Maintenance	499	500	500	-	0.0%
4700	Printing & Binding	6,836	8,000	8,000	-	0.0%
4915	Advertising	482	1,500	1,000	(500)	-33.3%
4920	Recording Fees	368	700	500	(200)	-28.6%
5100	Office Supplies	2,328	4,500	4,000	(500)	-11.1%
5210	General Operating	536	1,000	800	(200)	-20.0%
5410	Bks, Pub, Subs, Membrshps	260	360	360	-	0.0%
5500	Training	445	800	800	-	0.0%
	Total Operating Expenditures	14,509	21,850	20,450	(1,400)	-6.4%
	TOTAL EXPENDITURES	96,625	106,614	105,290	(1,324)	-1.2%

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Operating Expenditures						
5210	General Operating	44	8,000	5,000	(3,000)	-37.5%
	Total Operating Expenditures	<u>44</u>	<u>8,000</u>	<u>5,000</u>	<u>(3,000)</u>	<u>-37.5%</u>
	TOTAL EXPENDITURES	<u>44</u>	<u>8,000</u>	<u>5,000</u>	<u>(3,000)</u>	<u>-37.5%</u>

Jeannine Michaud

Finance Director

- Finance

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	235,749	244,356	242,359	(1,997)	-0.8%
2100	FICA Taxes	17,257	18,757	18,603	(153)	-0.8%
2210	DH ICMA 401 Contrib.	4,699	5,144	5,003	(141)	-2.7%
2220	GE ICMA 401 Contrib.	10,117	10,274	10,276	1	0.0%
2310	Term Life	541	566	561	(5)	-0.9%
2320	Health Insurance	27,272	31,848	31,848	-	0.0%
2325	Dental Insurance	847	988	1,116	128	13.0%
2375	L/T Disability	788	831	823	(7)	-0.9%
2400	Worker's Comp.	406	443	484	41	9.2%
	Total Personal Services	<u>297,676</u>	<u>313,207</u>	<u>311,073</u>	<u>(2,133)</u>	<u>-0.7%</u>
Operating Expenditures						
3110	Other Professional Svcs	140	-	-	-	n/a
3200	Accounting & Auditing	15,480	22,750	22,750	-	0.0%
3410	Other Contractual Svcs	19,392	19,392	19,392	-	0.0%
4000	Travel & Per Diem	2,778	3,500	3,500	-	0.0%
4100	Telephone, Cell, Pagers	1,153	1,248	1,248	-	0.0%
4620	Repairs & Maintenance	-	250	250	-	0.0%
4700	Printing & Binding	869	2,000	1,500	(500)	-25.0%
4910	Other Current Charges	435	500	500	-	0.0%
4915	Advertising	864	1,050	900	(150)	-14.3%
5100	Office Supplies	1,995	2,000	2,000	-	0.0%
5210	General Operating	1,665	1,750	1,750	-	0.0%
5410	Bks, Pub, Subs, Membrshps	1,195	1,715	610	(1,105)	-64.4%
5500	Training	740	1,240	1,240	-	0.0%
	Total Operating Expenditures	<u>46,706</u>	<u>57,395</u>	<u>55,640</u>	<u>(1,755)</u>	<u>-3.1%</u>
Capital Outlay						
6410	Equipment	-	-	-	-	n/a
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
	TOTAL EXPENDITURES	<u>344,382</u>	<u>370,602</u>	<u>366,713</u>	<u>(3,888)</u>	<u>-1.0%</u>

John Pearl

IT Director

- Information
Technology

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	82,866	92,976	95,493	2,517	2.7%
1400	Overtime	-	-	5,000	5,000	100.0%
2100	FICA Taxes	5,448	7,139	7,715	576	8.1%
2210	DH ICMA 401 Contrib.	-	-	4,132	4,132	100.0%
2220	GE ICMA 401 Contrib.	4,972	5,579	2,488	(3,091)	-55.4%
2310	Term Life	194	234	241	6	2.7%
2320	Health Insurance	18,716	25,052	25,052	-	0.0%
2325	Dental Insurance	444	494	558	64	13.0%
2375	L/T Disability	281	344	353	9	2.7%
2400	Worker's Comp.	151	169	201	32	18.6%
	Total Personal Services	<u>113,072</u>	<u>131,987</u>	<u>141,232</u>	<u>9,245</u>	<u>7.0%</u>
Operating Expenditures						
3110	Other Professional Svcs	238	2,150	-	(2,150)	-100.0%
4000	Travel & Per Diem	-	1,200	-	(1,200)	-100.0%
4100	Telephone, Cell, Pagers	1,713	1,945	2,040	95	4.9%
4610	Vehicle Repairs	-	-	1,040	1,040	100.0%
4620	Repairs & Maintenance	-	-	9,500	9,500	100.0%
5100	Office Supplies	173	300	300	-	0.0%
5210	General Operating	8,107	2,800	17,835	15,035	537.0%
5260	Gas & Diesel Expense	-	-	3,360	3,360	100.0%
5410	Bks, Pub, Subs, Membrshps	1,103	691	175	(516)	-74.7%
5500	Training	-	3,400	-	(3,400)	-100.0%
	Total Operating Expenditures	<u>11,334</u>	<u>12,486</u>	<u>34,250</u>	<u>21,764</u>	<u>174.3%</u>
Capital Outlay						
6410	Equipment	121,738	120,604	59,163	(61,441)	-50.9%
	Total Capital Outlay	<u>121,738</u>	<u>120,604</u>	<u>59,163</u>	<u>(61,441)</u>	<u>-50.9%</u>
	TOTAL EXPENDITURES	<u>246,144</u>	<u>265,077</u>	<u>234,645</u>	<u>(30,432)</u>	<u>-11.5%</u>



Tia O'Neal

Director of
Human Resources

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	88,177	92,331	94,224	1,893	2.1%
2100	FICA Taxes	6,701	7,089	7,235	145	2.1%
2210	DH ICMA 401 Contrib.	5,009	5,142	5,400	258	5.0%
2220	GE ICMA 401 Contrib.	1,534	1,684	1,604	(80)	-4.7%
2310	Term Life	217	233	237	5	2.1%
2320	Health Insurance	11,548	12,881	12,881	-	0.0%
2325	Dental Insurance	550	494	558	64	13.0%
2375	L/T Disability	314	342	349	7	2.0%
2400	Worker's Comp.	145	168	188	20	11.9%
	Total Personal Services	<u>114,195</u>	<u>120,363</u>	<u>122,675</u>	<u>2,312</u>	<u>1.9%</u>
Operating Expenditures						
3110	Other Professional Svcs	528	800	800	-	0.0%
3410	Other Contractual Svcs	125	800	800	-	0.0%
4000	Travel & Per Diem	2,160	2,950	2,950	-	0.0%
4100	Telephone, Cell, Pagers	1,452	1,704	1,704	-	0.0%
4200	Postage & Freight	222	200	200	-	0.0%
4620	Repairs & Maintenance	-	250	250	-	0.0%
4700	Printing & Binding	80	80	-	(80)	-100.0%
4915	Advertising	617	2,000	2,000	-	0.0%
4930	Employee Programs	4,487	14,345	9,795	(4,550)	-31.7%
5100	Office Supplies	888	1,000	1,000	-	0.0%
5210	General Operating	681	500	500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	1,855	2,200	2,200	-	0.0%
5500	Training	385	610	610	-	0.0%
	Total Operating Expenditures	<u>13,480</u>	<u>27,439</u>	<u>22,809</u>	<u>(4,630)</u>	<u>-16.9%</u>
Capital Outlay						
6410	Equipment	-	-	-	-	n/a
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
	TOTAL EXPENDITURES	<u>127,675</u>	<u>147,802</u>	<u>145,484</u>	<u>(2,318)</u>	<u>-1.6%</u>

Thad Carroll

Director of
Growth Management

- Growth Management
- Building Department
- Code Enforcement

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	149,385	156,250	156,250	-	0.0%
1400	Overtime	-	-	-	-	n/a
2100	FICA Taxes	11,124	11,997	11,997	-	0.0%
2210	DH ICMA 401 Contrib.	6,055	6,330	6,330	-	0.0%
2220	GE ICMA 401 Contrib.	4,422	4,628	4,628	-	0.0%
2310	Term Life	370	394	394	-	0.0%
2320	Health Insurance	19,396	21,635	21,635	-	0.0%
2325	Dental Insurance	762	741	837	96	13.0%
2375	L/T Disability	540	578	578	-	0.0%
2400	Worker's Comp.	252	283	312	29	10.2%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	<u>192,306</u>	<u>202,835</u>	<u>202,960</u>	<u>125</u>	<u>0.1%</u>
Operating Expenditures						
3110	Other Professional Svcs	14,209	27,419	27,361	(58)	-0.2%
4000	Travel & Per Diem	411	1,800	650	(1,150)	-63.9%
4100	Telephone, Cell, Pagers	725	750	750	-	0.0%
4200	Postage & Freight	14	200	100	(100)	-50.0%
4400	Rentals & Leases	1,811	1,850	1,347	(503)	-27.2%
4610	Vehicle Repairs	181	100	100	-	0.0%
4620	Repairs & Maintenance	448	-	-	-	n/a
4700	Printing & Binding	1067	1400	1120	(280)	-20.0%
4915	Advertising	2218	3200	3200	-	0.0%
4920	Recording Fees	1065	1200	1200	-	0.0%
5100	Office Supplies	710	1050	1050	-	0.0%
5210	General Operating	25384	1600	300	(1,300)	-81.3%
5260	Gas & Diesel Expense	416	350	350	-	0.0%
5270	Uniform Expense	-	50	50	-	0.0%
5410	Bks, Pub, Subs, Membrshps	732	932	840	(92)	-9.9%
5500	Training	974	1,400	650	(750)	-53.6%
	Total Operating Expenditures	<u>50,365</u>	<u>43,301</u>	<u>39,068</u>	<u>(4,233)</u>	<u>-9.8%</u>
Capital Outlay						
6410	Equipment	-	31,700	-	(31,700)	-100.0%
	Total Capital Outlay	<u>-</u>	<u>31,700</u>	<u>-</u>	<u>(31,700)</u>	<u>-100.0%</u>
	TOTAL EXPENDITURES	<u>242,671</u>	<u>277,836</u>	<u>242,028</u>	<u>(35,808)</u>	<u>-12.9%</u>

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	30,227	31,595	31,595	-	0.0%
2100	FICA Taxes	2,290	2,426	2,426	-	0.0%
2220	GE ICMA 401 Contrib.	1,814	1,896	1,896	-	0.0%
2310	Term Life	76	80	80	-	0.0%
2320	Health Insurance	5,774	6,441	6,441	-	0.0%
2325	Dental Insurance	254	247	279	32	13.0%
2375	L/T Disability	109	117	117	-	0.0%
2400	Worker's Comp.	52	57	63	6	10.6%
	Total Personal Services	<u>40,596</u>	<u>42,858</u>	<u>42,897</u>	<u>38</u>	<u>0.1%</u>
Operating Expenditures						
3110	Other Professional Svcs					n/a
3410	Other Contractual Svcs	172,227	158,960	169,300	10,340	6.5%
4100	Telephone, Cell, Pagers	614	708	708	-	0.0%
4400	Rentals & Leases	1,811	2,042	1,347	(695)	-34.0%
4620	Repairs & Maintenance	-	-	-	-	n/a
4700	Printing & Binding	1,077	1,375	1,290	(85)	-6.2%
5100	Office Supplies	650	900	770	(130)	-14.4%
5210	General Operating	203	250	235	(15)	-6.0%
5410	Bks, Pub, Subs, Membrshps	-	150	100	(50)	-50.0%
5500	Training	-	100	100	-	0.0%
	Total Operating Expenditures	<u>176,582</u>	<u>164,485</u>	<u>173,850</u>	<u>9,365</u>	<u>5.7%</u>
	TOTAL EXPENDITURES	<u>217,178</u>	<u>207,343</u>	<u>216,747</u>	<u>9,403</u>	<u>4.5%</u>

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	30,312	38,636	38,636	-	0.0%
2100	FICA Taxes	2,319	2,956	2,956	-	0.0%
2400	Worker's Comp.	686	771	848	77	10.0%
	Total Personal Services	<u>33,317</u>	<u>42,363</u>	<u>42,440</u>	<u>77</u>	<u>0.2%</u>
Operating Expenditures						
3110	Other Professional Svcs	2,398	3,500	3,500	-	0.0%
3410	Other Contractual Svcs	6,980	4,960	4,960	-	0.0%
4000	Travel & Per Diem	540	800	600	(200)	-25.0%
4100	Telephone, Cell, Pagers	605	1,000	1,248	248	24.8%
4400	Rentals & Leases	725	750	559	(191)	-25.5%
4610	Vehicle Repairs	320	300	300	-	0.0%
4700	Printing & Binding	289	625	575	(50)	-8.0%
4920	Recording Fees	1,110	1,225	1,225	-	0.0%
5100	Office Supplies	257	250	250	-	0.0%
5210	General Operating	132	150	239	89	59.3%
5260	Gas & Diesel Expense	1,000	850	1,000	150	17.6%
5270	Uniform Expense	-	-	50	50	100.0%
5410	Bks, Pub, Subs, Membrshps	35	70	40	(30)	-42.9%
5500	Training	345	420	420	-	0.0%
	Total Operating Expenditures	<u>14,736</u>	<u>14,900</u>	<u>14,966</u>	<u>66</u>	<u>0.4%</u>
	TOTAL EXPENDITURES	<u>48,053</u>	<u>57,263</u>	<u>57,406</u>	<u>143</u>	<u>0.2%</u>

Chris McKinstry

Police Chief

- Police Department
- Police-Villages Detail

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	1,727,048	1,664,221	1,557,145	(107,076)	-6.4%
1400	Overtime	66,158	44,000	43,300	(700)	-1.6%
1410	Overtime-Special Detail	9,158	22,000	12,000	(10,000)	-45.5%
1530	Police Incentive Pay	19,891	20,004	19,740	(264)	-1.3%
2100	FICA Taxes	131,810	135,508	125,264	(10,244)	-7.6%
2220	GE ICMA 401 Contrib.	24,616	11,441	9,557	(1,884)	-16.5%
2240	Police Retirement	201,574	238,179	217,295	(20,883)	-8.8%
2241	State Cas.Ins.Premium Tax	85,098	100,000	84,000	(16,000)	-16.0%
2310	Term Life	3,860	4,300	3,574	(726)	-16.9%
2320	Health Insurance	284,423	275,469	276,203	734	0.3%
2325	Dental Insurance	9,328	7,733	8,653	920	11.9%
2375	L/T Disability	5,760	6,314	5,248	(1,066)	-16.9%
2400	Worker's Comp.	59,042	64,791	66,032	1,241	1.9%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	<u>2,627,766</u>	<u>2,593,960</u>	<u>2,428,010</u>	<u>(165,949)</u>	<u>-6.4%</u>
Operating Expenditures						
3110	Other Professional Svcs	5,087	9,950	10,045	95	1.0%
3410	Other Contractual Svcs	109,233	332,519	237,241	(95,278)	-28.7%
4000	Travel & Per Diem	940	2,000	2,000	-	0.0%
4100	Telephone, Cell, Pagers	27,323	24,384	29,016	4,632	19.0%
4200	Postage & Freight	493	500	500	-	0.0%
4310	Electricity	23,265	28,000	24,000	(4,000)	-14.3%
4320	Water/Sewer	1,894	1,050	1,050	-	0.0%
4400	Rentals & Leases	8,442	6,356	6,311	(45)	-0.7%
4500	Insurance	1,711	1,780	1,780	-	0.0%
4610	Vehicle Repairs	31,689	32,720	38,720	6,000	18.3%
4620	Repairs & Maintenance	72,791	62,545	50,377	(12,168)	-19.5%
4700	Printing & Binding	5,210	4,500	3,000	(1,500)	-33.3%
4910	Other Current Charges	628	2,130	630	(1,500)	-70.4%
4915	Advertising	70	300	100	(200)	-66.7%
4920	Recording Fees	-	50	50	-	0.0%
4990	Forfeiture Expense	500	-	-	-	n/a
5100	Office Supplies	4,634	6,000	4,000	(2,000)	-33.3%
5210	General Operating	63,252	58,893	43,875	(15,018)	-25.5%
5220	Police Automation	9,165	-	-	-	n/a
5240	LLEBG Grant Expenses	-	10,607	-	(10,607)	-100.0%
5260	Gas & Diesel Expense	120,604	115,000	111,000	(4,000)	-3.5%
5270	Uniform Expense	13,933	18,580	10,580	(8,000)	-43.1%
5410	Bks, Pub, Subs, Membrshps	2,248	5,034	3,040	(1,994)	-39.6%
5420	Police Ed. 2nd Dollar	390	7,056	-	(7,056)	-100.0%
5500	Training	3,574	10,795	6,200	(4,595)	-42.6%
	Total Operating Expenditures	<u>507,076</u>	<u>740,749</u>	<u>583,515</u>	<u>(157,234)</u>	<u>-21.2%</u>

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Capital Outlay						
6410	Equipment	18,943	937	-	(937)	-100.0%
6412	Police Training Equipment	-	-	-	-	n/a
6420	Vehicles	122,169	142,150	77,000	(65,150)	-45.8%
6440	LLEBG Grant	1,987	1,987	-	(1,987)	-100.0%
	Total Capital Outlay	<u>143,099</u>	<u>145,074</u>	<u>77,000</u>	<u>(68,074)</u>	<u>-46.9%</u>
	TOTAL EXPENDITURES	<u><u>3,277,941</u></u>	<u><u>3,479,783</u></u>	<u><u>3,088,525</u></u>	<u><u>(391,257)</u></u>	<u><u>-11.2%</u></u>

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	91,859	99,421	98,450	(971)	-1.0%
1400	Overtime	1,181	1,000	1,000	-	0.0%
1530	Police Incentive Pay	1,101	1,080	1,560	480	44.4%
2100	FICA Taxes	7,101	7,791	7,753	(38)	-0.5%
2240	Police Retirement	13,927	16,443	15,455	(989)	-6.0%
2310	Term Life	219	231	229	(2)	-1.0%
2320	Health Insurance	5,774	6,441	12,881	6,440	100.0%
2325	Dental Insurance	508	494	558	64	13.0%
2375	L/T Disability	317	340	336	(3)	-1.0%
2400	Worker's Comp.	3,829	4,299	4,706	407	9.5%
	Total Personal Services	<u>125,816</u>	<u>137,540</u>	<u>142,929</u>	<u>5,388</u>	<u>3.9%</u>
Operating Expenditures						
3410	Other Contractual Svcs	1,800	2,004	2,004	-	0.0%
5260	Gas & Diesel Expense	5,298	6,000	6,000	-	0.0%
5270	Uniform Expense	253	504	504	-	0.0%
	Total Operating Expenditures	<u>7,351</u>	<u>8,508</u>	<u>8,508</u>	<u>-</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>133,167</u>	<u>146,048</u>	<u>151,437</u>	<u>5,388</u>	<u>3.7%</u>

Marsha Brinson

Director of Library and
Information Services

- Library
- Community Building

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	256,176	281,154	229,154	(52,000)	-18.5%
2100	FICA Taxes	19,244	21,588	17,595	(3,993)	-18.5%
2210	DH ICMA 401 Contrib.	5,791	6,921	3,149	(3,771)	-54.5%
2220	GE ICMA 401 Contrib.	10,806	12,099	11,050	(1,049)	-8.7%
2310	Term Life	635	709	577	(131)	-18.5%
2320	Health Insurance	40,567	47,398	51,170	3,772	8.0%
2325	Dental Insurance	1,663	1,729	1,954	225	13.0%
2375	L/T Disability	934	1,041	848	(193)	-18.6%
2400	Worker's Comp.	444	511	457	(54)	-10.5%
	Total Personal Services	<u>336,260</u>	<u>373,148</u>	<u>315,954</u>	<u>(57,194)</u>	<u>-15.3%</u>
Operating Expenditures						
3110	Other Professional Svcs	359	200	200	-	0.0%
3410	Other Contractual Svcs	44,608	45,000	38,420	(6,580)	-14.6%
4000	Travel & Per Diem	89	150	200	50	33.3%
4100	Telephone, Cell, Pagers	6,333	11,100	11,100	-	0.0%
4200	Postage & Freight	-	-	60	60	100.0%
4310	Electricity	40,474	37,000	37,000	-	0.0%
4320	Water/Sewer	4,182	3,500	3,500	-	0.0%
4499	Rentals & Leases	1,363	2,304	2,304	-	0.0%
4620	Repairs & Maintenance	11,484	12,000	12,000	-	0.0%
4700	Printing & Binding	1,884	2,500	2,500	-	0.0%
4910	Other Current Charges	453	-	-	-	n/a
5100	Office Supplies	2,322	2,900	2,900	-	0.0%
5210	General Operating	10,027	14,000	9,285	(4,715)	-33.7%
5299	Library Donation Expense	3,092	-	1,600	1,600	100.0%
5410	Bks, Pub, Subs, Membrshps	-	150	150	-	0.0%
5500	Training	-	-	-	-	n/a
	Total Operating Expenditures	<u>126,670</u>	<u>130,804</u>	<u>121,219</u>	<u>(9,585)</u>	<u>-7.3%</u>
Capital Outlay						
6410	Equipment	-	34,008	-	(34,008)	n/a
6600	Books, Pub, Library Material	54,542	65,000	45,000	(20,000)	-30.8%
	Total Capital Outlay	<u>54,542</u>	<u>99,008</u>	<u>45,000</u>	<u>(54,008)</u>	<u>-54.5%</u>
Debt Service						
7100	Principal Payments	63,901	66,762	828,820	762,058	1141.5%
7200	Interest Payments	140,099	137,238	119,180	(18,058)	-13.2%
	Total Debt Service	<u>204,000</u>	<u>204,000</u>	<u>948,000</u>	<u>744,000</u>	<u>364.7%</u>
	TOTAL EXPENDITURES	<u><u>721,472</u></u>	<u><u>806,960</u></u>	<u><u>1,430,173</u></u>	<u><u>623,213</u></u>	<u><u>77.2%</u></u>

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Operating Expenditures						
3410	Other Contractual Svcs	2,750	3,000	3,000	-	0.0%
4100	Telephone, Cell, Pagers	605	600	600	-	0.0%
4310	Electricity	1,038	1,300	1,300	-	0.0%
4320	Water/Sewer	1,191	1,400	1,400	-	0.0%
4620	Repairs & Maintenance	2,242	2,400	1,995	(405)	-16.9%
5210	General Operating	1,016	2,000	1,500	(500)	-25.0%
	Total Operating Expenditures	<u>8,842</u>	<u>10,700</u>	<u>9,795</u>	<u>(905)</u>	<u>-8.5%</u>
Capital Outlay						
6410	Equipment	-	3,606	-	(3,606)	-100.0%
	Total Capital Outlay	<u>-</u>	<u>3,606</u>	<u>-</u>	<u>(3,606)</u>	<u>-100.0%</u>
	TOTAL EXPENDITURES	<u>8,842</u>	<u>14,306</u>	<u>9,795</u>	<u>(4,511)</u>	<u>-31.5%</u>



Mike Burske

Director of
Parks and Recreation

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	197,187	207,709	207,334	(374)	-0.2%
1400	Overtime	5,706	5,500	5,500	-	0.0%
2100	FICA Taxes	14,255	16,375	16,346	(29)	-0.2%
2210	DH ICMA 401 Contrib.	5,557	5,809	5,809	-	0.0%
2220	GE ICMA 401 Contrib.	8,182	8,772	8,745	(26)	-0.3%
2310	Term Life	481	523	522	(1)	-0.2%
2320	Health Insurance	40,254	46,335	43,468	(2,867)	-6.2%
2325	Dental Insurance	1,270	1,235	1,396	161	13.0%
2375	L/T Disability	702	769	767	(1)	-0.2%
2400	Worker's Comp.	6,165	7,074	7,768	694	9.8%
	Total Personal Services	<u>279,759</u>	<u>300,101</u>	<u>297,657</u>	<u>(2,444)</u>	<u>-0.8%</u>
Operating Expenditures						
3110	Other Professional Svcs	1,731	2,500	2,500	-	0.0%
3200	Accounting & Auditing	-	-	3,200	3,200	100.0%
3410	Other Contractual Svcs	7,415	8,000	7,800	(200)	-2.5%
4000	Travel & Per Diem	60	1,500	190	(1,310)	-87.3%
4100	Telephone, Cell, Pagers	4,578	5,658	5,658	-	0.0%
4200	Postage & Freight	71	450	300	(150)	-33.3%
4310	Electricity	14,750	20,800	20,800	-	0.0%
4320	Water/Sewer	64,850	69,000	69,000	-	0.0%
4340	Waste Disposal	-	150	150	-	0.0%
4400	Rentals & Leases	1,051	2,250	2,250	-	0.0%
4610	Vehicle Repairs	3,677	4,500	2,500	(2,000)	-44.4%
4620	Repairs & Maintenance	8,200	20,000	16,000	(4,000)	-20.0%
4700	Printing & Binding	-	100	100	-	0.0%
4800	Promotional Activities	3,688	3,000	3,000	-	0.0%
4910	Other Current Charges	652	600	600	-	0.0%
4915	Advertising	113	250	250	-	0.0%
4950	Lights of Lady Lake	4,103	5,250	5,250	-	0.0%
5100	Office Supplies	350	1,250	1,000	(250)	-20.0%
5210	General Operating	38,652	47,000	44,385	(2,615)	-5.6%
5212	Historical Society Expense	-	10,000	10,000	-	0.0%
5213	Forestry Grant	-	-	-	-	n/a
5221	Contrib. Tree & Beaut. Exp	2,241	-	-	-	n/a
5260	Gas & Diesel Expense	11,091	10,000	11,000	1,000	10.0%
5270	Uniform Expense	1,172	2,500	2,000	(500)	-20.0%
5410	Bks, Pub, Subs, Membrshps	225	1,000	1,000	-	0.0%
5500	Training	195	800	400	(400)	-50.0%
	Total Operating Expenditures	<u>168,865</u>	<u>216,558</u>	<u>209,333</u>	<u>(7,225)</u>	<u>-3.3%</u>
Capital Outlay						
6310	Improve Other Than Bldg	3,849	-	-	-	n/a
6321	Safe Routes to School	6,225	505,800	36,000	(469,800)	-92.9%
6410	Equipment	1,616	80,129	-	(80,129)	-100.0%
6420	Vehicles	-	31,700	-	(31,700)	-100.0%
	Total Capital Outlay	<u>11,690</u>	<u>617,629</u>	<u>36,000</u>	<u>(581,629)</u>	<u>-94.2%</u>
	TOTAL EXPENDITURES	<u>460,314</u>	<u>1,134,288</u>	<u>542,990</u>	<u>(591,298)</u>	<u>-52.1%</u>

C.T. Eagle

Director of Public Works

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

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	132,389	137,176	134,992	(2,184)	-1.6%
2100	FICA Taxes	9,638	10,592	10,425	(168)	-1.6%
2210	DH ICMA 401 Contrib.	6,626	7,295	7,295	-	0.0%
2220	GE ICMA 401 Contrib.	3,614	3,679	3,504	(175)	-4.7%
2310	Term Life	328	346	340	(6)	-1.6%
2320	Health Insurance	17,755	21,833	15,748	(6,085)	-27.9%
2325	Dental Insurance	508	494	558	64	13.0%
2375	L/T Disability	477	508	499	(8)	-1.6%
2400	Worker's Comp.	223	249	269	20	8.2%
	Total Personal Services	<u>171,558</u>	<u>182,172</u>	<u>173,631</u>	<u>(8,540)</u>	<u>-4.7%</u>
Operating Expenditures						
3410	Other Contractual Svcs	9,798	10,000	10,000	-	0.0%
4000	Travel & Per Diem	30	100	100	-	0.0%
4100	Telephone, Cell, Pagers	6,964	7,100	7,100	-	0.0%
4200	Postage & Freight	21	50	50	-	0.0%
4310	Electricity	7,978	15,000	15,000	-	0.0%
4320	Water/Sewer	604	650	650	-	0.0%
4400	Rentals & Leases	1,656	1,700	1,900	200	11.8%
4610	Vehicle Repairs	1,523	1,000	1,000	-	0.0%
4620	Repairs & Maintenance	2,042	5,414	5,414	-	0.0%
4700	Printing & Binding	311	300	300	-	0.0%
4910	Other Current Charges	132	40	40	-	0.0%
5100	Office Supplies	287	900	900	-	0.0%
5210	General Operating	3,939	5,500	5,500	-	0.0%
5260	Gas & Diesel Expense	3,030	1,700	1,700	-	0.0%
5270	Uniform Expense	259	350	350	-	0.0%
5410	Bks, Pub, Subs, Membrshps	204	204	214	10	4.9%
5500	Training	-	120	120	-	0.0%
	Total Operating Expenditures	<u>38,778</u>	<u>50,128</u>	<u>50,338</u>	<u>210</u>	<u>0.4%</u>
Capital Outlay						
6310	Improve Other Than Bldg	-	-	-	-	n/a
6420	Vehicles	-	31,700	-	(31,700)	-100.0%
	Total Capital Outlay	<u>-</u>	<u>31,700</u>	<u>-</u>	<u>(31,700)</u>	<u>-100.0%</u>
	TOTAL EXPENDITURES	<u>210,336</u>	<u>264,000</u>	<u>223,969</u>	<u>(40,030)</u>	<u>-15.2%</u>

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	53,310	58,240	58,240	-	0.0%
1400	Overtime	1,098	3,407	2,000	(1,407)	-41.3%
2100	FICA Taxes	4,128	4,625	4,625	-	0.0%
2220	GE ICMA 401 Contrib.	3,264	3,614	3,614	-	0.0%
2310	Term Life	136	147	147	-	0.0%
2320	Health Insurance	11,548	12,881	15,748	2,867	22.3%
2325	Dental Insurance	487	494	558	64	13.0%
2375	L/T Disability	197	215	215	-	0.0%
2400	Worker's Comp.	1,920	2,269	2,496	227	10.0%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	<u>76,088</u>	<u>85,893</u>	<u>87,644</u>	<u>1,751</u>	<u>2.0%</u>
Operating Expenditures						
3110	Other Professional Svcs	70	150	150	-	0.0%
4000	Travel & Per Diem	-	60	60	-	0.0%
4100	Telephone, Cell, Pagers	520	720	720	-	0.0%
4610	Vehicle Repairs	1,485	2,000	1,500	(500)	-25.0%
4620	Repairs & Maintenance	729	3,406	400	(3,006)	-88.3%
4910	Other Current Charges	-	-	-	-	n/a
4915	Advertising	-	-	-	-	n/a
5100	Office Supplies	-	50	50	-	0.0%
5210	General Operating	1,026	2,000	2,000	-	0.0%
5260	Gas & Diesel Expense	4,474	3,500	3,500	-	0.0%
5270	Uniform Expense	961	900	900	-	0.0%
5410	Bks, Pub, Subs, Membrshps	-	50	50	-	0.0%
5500	Training	-	600	500	(100)	-16.7%
	Total Operating Expenditures	<u>9,265</u>	<u>13,436</u>	<u>9,830</u>	<u>(3,606)</u>	<u>-26.8%</u>
Capital Outlay						
6410	Equipment	-	-	-	-	n/a
6420	Vehicles	36,019	-	60,000	60,000	100.0%
	Total Capital Outlay	<u>36,019</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>	<u>100.0%</u>
	TOTAL EXPENDITURES	<u>121,372</u>	<u>99,329</u>	<u>157,474</u>	<u>58,145</u>	<u>58.5%</u>

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	69,605	60,403	74,006	13,603	22.5%
1400	Overtime	1,151	4,300	3,000	(1,300)	-30.2%
2100	FICA Taxes	4,956	4,867	5,912	1,045	21.5%
2220	GE ICMA 401 Contrib.	4,247	3,804	4,620	816	21.5%
2310	Term Life	170	152	186	34	22.5%
2320	Health Insurance	13,911	12,880	15,748	2,868	22.3%
2325	Dental Insurance	253	494	558	64	13.0%
2375	L/T Disability	245	223	274	50	22.5%
2400	Worker's Comp.	2,427	2,178	2,910	732	33.6%
2500	Unemployment Comp.	-	-	-	-	n/a
Total Personal Services		96,965	89,303	107,215	17,913	20.1%
Operating Expenditures						
3110	Other Professional Svcs	250	150	150	-	0.0%
3410	Other Contractual Svcs	-	-	-	-	n/a
4000	Travel & Per Diem	-	50	50	-	0.0%
4100	Telephone, Cell, Pagers	1,032	1,368	1,368	-	0.0%
4200	Postage & Freight	-	-	-	-	n/a
4310	Electricity	2,208	3,000	3,000	-	0.0%
4610	Vehicle Repairs	449	500	500	-	0.0%
4620	Repairs & Maintenance	3,115	1,500	1,500	-	0.0%
4700	Printing & Binding	-	50	50	-	0.0%
4910	Other Current Charges	56	25	25	-	0.0%
4915	Advertising	-	-	-	-	n/a
5100	Office Supplies	22	100	150	50	50.0%
5210	General Operating	3,458	7,300	7,300	-	0.0%
5260	Gas & Diesel Expense	4,228	3,200	3,504	304	9.5%
5270	Uniform Expense	1,177	1,200	1,200	-	0.0%
5500	Training	67	700	700	-	0.0%
Total Operating Expenditures		16,062	19,143	19,497	354	1.8%
Capital Outlay						
6200	Buildings	-	2,055	-	(2,055)	-100.0%
6410	Equipment	4,692	9,969	-	(9,969)	-100.0%
Total Capital Outlay		4,692	12,024	-	(12,024)	-100.0%
TOTAL EXPENDITURES		117,719	120,470	126,712	6,243	5.2%

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	364,486	380,931	377,666	(3,266)	-0.9%
1400	Overtime	10,960	7,500	7,500	-	0.0%
1410	Overtime-Special Detail	8,159	10,000	10,000	-	0.0%
2100	FICA Taxes	27,095	30,647	30,397	(251)	-0.8%
2220	GE ICMA 401 Contrib.	26,565	27,510	27,261	(249)	-0.9%
2310	Term Life	906	960	952	(8)	-0.9%
2320	Health Insurance	79,625	91,765	88,898	(2,867)	-3.1%
2325	Dental Insurance	2,233	2,470	2,791	321	13.0%
2375	L/T Disability	1,324	1,409	1,397	(12)	-0.9%
2400	Worker's Comp.	27,499	30,734	33,530	2,796	9.1%
	Total Personal Services	548,852	583,927	580,392	(3,536)	-0.6%
Operating Expenditures						
3110	Other Professional Svcs	130	5,200	5,200	-	0.0%
3410	Other Contractual Svcs	42,080	59,400	58,400	(1,000)	-1.7%
4000	Travel & Per Diem	60	100	100	-	0.0%
4100	Telephone, Cell, Pagers	3,064	3,900	3,900	-	0.0%
4200	Postage & Freight	27	50	50	-	0.0%
4310	Electricity	157,947	160,000	160,000	-	0.0%
4320	Water/Sewer	10,145	25,000	15,000	(10,000)	-40.0%
4340	Waste Disposal	13	600	300	(300)	-50.0%
4400	Rentals & Leases	-	200	200	-	0.0%
4610	Vehicle Repairs	9,734	7,500	10,000	2,500	33.3%
4620	Repairs & Maintenance	62,644	50,000	50,000	-	0.0%
4622	Road Resurfacing	399,475	760,000	200,000	(560,000)	-73.7%
4700	Printing & Binding	192	200	200	-	0.0%
4910	Other Current Charges	125	250	250	-	0.0%
4915	Advertising	-	100	50	(50)	-50.0%
5100	Office Supplies	130	250	200	(50)	-20.0%
5210	General Operating	32,830	40,225	40,225	-	0.0%
5260	Gas & Diesel Expense	25,954	27,000	30,000	3,000	11.1%
5270	Uniform Expense	4,399	4,232	4,232	-	0.0%
5300	Road Materials & Supplies	22,460	16,000	20,000	4,000	25.0%
5410	Bks, Pub, Subs, Membrshps	264	300	320	20	6.7%
5500	Training	-	2,100	1,125	(975)	-46.4%
	Total Operating Expenditures	771,673	1,162,607	599,752	(562,855)	-48.4%
Capital Outlay						
6121	CDBG Small Cities Grant	695	750,000	-	(750,000)	-100.0%
6410	Equipment	45,442	35,000	17,500	(17,500)	-50.0%
	Total Capital Outlay	46,137	785,000	17,500	(767,500)	-97.8%
	TOTAL EXPENDITURES	1,366,662	2,531,534	1,197,644	(1,333,891)	-52.7%

Other Government Services

- Town Hall
- Town Attorney
- Villages Fire Protection

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT**

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	2,125	175	175	-	0.0%
3410	Other Contractual Svcs	9,850	14,450	11,450	(3,000)	-20.8%
4100	Telephone, Cell, Pagers	2,473	2,448	2,544	96	3.9%
4200	Postage & Freight	6,842	11,000	7,500	(3,500)	-31.8%
4310	Electricity	23,265	28,000	28,000	-	0.0%
4320	Water/Sewer	962	960	960	-	0.0%
4400	Rentals & Leases	5,406	6,036	6,108	72	1.2%
4500	Insurance	148,025	169,865	178,500	8,635	5.1%
4610	Vehicle Repairs	513	500	500	-	0.0%
4620	Repairs & Maintenance	29,104	41,635	41,635	-	0.0%
4700	Printing & Binding	980	780	780	-	0.0%
4910	Other Current Charges	330	325	365	40	12.3%
5100	Office Supplies	-	-	-	-	n/a
5210	General Operating	6,560	8,580	8,580	-	0.0%
5250	Bank Fees & Service Chrgs	4,156	4,320	4,320	-	0.0%
5260	Gas & Diesel Expense	309	500	500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	359	331	340	9	2.7%
5500	Training	-	-	-	-	n/a
8200	Aid to Private Organizations	25,789	14,500	12,000	(2,500)	-17.2%
	Total Operating Expenditures	267,048	304,405	304,257	(148)	0.0%
Capital Outlay						
6110	Land	242,358	170,300	-	(170,300)	-100.0%
6200	Buildings	-	49,063	-	(49,063)	-100.0%
6410	Equipment	3,957	937	-	(937)	-100.0%
	Total Capital Outlay	246,315	220,300	-	(220,300)	-100.0%
Interfund Transfers & Other Uses						
9199	Transfers To Reserve	-	4,000	-	(4,000)	-100.0%
9900	Contingency	-	102,689	55,515	(47,174)	-45.9%
	Total Interfund Transfers & Other Uses	-	106,689	55,515	(51,174)	-48.0%
	TOTAL EXPENDITURES	513,363	631,394	359,772	(271,622)	-43.0%

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	69,345	100,000	100,000	-	0.0%
3112	Police Dept. Legal Fees	4,411	20,000	20,000	-	0.0%
4925	Settlement	-	-	-	-	n/a
	Total Operating Expenditures	<u>73,756</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>73,756</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0.0%</u>

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	14,627	14,318	14,714	396	2.8%
3410	Other Contractual Svcs	716,684	715,884	735,699	19,815	2.8%
	Total Operating Expenditures	<u>731,311</u>	<u>730,202</u>	<u>750,413</u>	<u>20,211</u>	<u>2.8%</u>
	TOTAL EXPENDITURES	<u>731,311</u>	<u>730,202</u>	<u>750,413</u>	<u>20,211</u>	<u>2.8%</u>

**THE SPECIAL
REVENUE FUND
(INFRASTRUCTURE
SALES TAX)**

Special Revenue Fund

Infrastructure Sales Tax

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 REVENUE & EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2013 ACTUALS	FY2014 BUDGET	FY2015 PROPOSED	Increase/Decrease	
					Dollar	%
REVENUES						
312.60.00	Infrastructure One-Cent Surtax	1,121,772	1,100,000	1,125,500	25,500	2.3%
361.10.00	Pooled Cash - Interest	627	350	600	250	71.4%
389.90.00	Transfer fm Reserves	-	-	-	-	n/a
	Revenue Totals	1,122,399	1,100,350	1,126,100	25,750	2.3%
EXPENDITURES						
9101	Transfer to General Fund	204,000	334,150	1,025,000	690,850	206.7%
9104	Transfer to Utility Fund	730,110	730,123	-	(730,123)	-100.0%
9199	Transfer to Reserve	-	36,077	101,100	65,023	180.2%
	Expenditure Totals	934,110	1,100,350	1,126,100	25,750	2.3%

SPECIAL REVENUE TRANSFERS

101-9901-599

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENDITURES BY OBJECT
 SPECIAL REVENUE FUND

Operating Expenditures

<u>Total</u>		<u>Account Number & Description</u>	<u>Quantity</u>	<u>Amount</u>		<u>Sub-Total</u>
1,025,000	9101	Transfer to General Fund				
		Library Loan Payment				948,000
		Purchase Police Vehicles				77,000
		2 Dodge Chargers marked vehicles (SALES SURTAX)	2	24,500	49,000	
		Equipment for (2) Dodge Chargers marked (SALES SURTAX)	2	14,000	28,000	
	0	9104 Transfer to Utility				
101,100	9199	Transfer to Reserve				
<u>1,126,100</u>		Operating Expenditures				

**THE
UTILITIES
FUND**

Estimated Revenues

Utilities

Utility Fund Revenue

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
REVENUE BY SOURCE CODE
UTILITY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2013 ACTUALS	FY2014 BUDGET	FY2015 PROPOSED	Increase/Decrease	
					Dollar	%
SOLID WASTE ASSESSMENTS						
325.21.01	Solid Waste Fees / Assessments	358,760	350,641	359,374	8,733	2.5%
325.21.10	Solid Waste Interim Assessments	2,214	-	1,344	1,344	100.0%
	Solid Waste Assessment Total	360,974	350,641	360,718	10,077	2.9%
WATER REVENUES						
343.30.00	Water Sales	992,801	1,001,612	1,011,418	9,806	1.0%
343.31.00	Turn on Fees	18,895	18,225	16,537	(1,688)	-9.3%
343.32.00	Tap In Fee / Include Meter	-	442	233	(209)	-47.3%
343.33.00	Reconnect Fees	15,847	14,570	15,654	1,084	7.4%
343.35.00	Installation Fee - Meter	3,366	1,914	3,506	1,592	83.2%
343.36.00	Late Fees	43,790	44,891	43,924	(967)	-2.2%
343.37.00	Other Revenue	4,340	3,500	4,171	671	19.2%
343.39.00	Convenience Fees	4,359	2,737	4,178	1,441	52.6%
343.53.00	Reuse Connection Fees	150	-	-	-	n/a
343.54.00	Reuse Other Revenue	300	-	-	-	n/a
	Water Revenue Total	1,083,848	1,087,891	1,099,621	11,730	1.1%
SEWER REVENUES						
343.50.00	Sewer Usage Fees	607,598	594,482	625,073	30,591	5.1%
343.57.00	Sewer Other Revenue	1,150	717	689	(28)	-3.9%
	Sewer Revenue Totals	608,748	595,199	625,762	30,563	5.1%
REUSE REVENUES						
343.51.00	Reuse Water Sales	104,167	101,275	86,174	(15,101)	-14.9%
	Reuse Revenue Totals	104,167	101,275	86,174	(15,101)	-14.9%
INTEREST EARNINGS						
361.10.00	Pooled Cash - Interest	1,202	1,310	1,157	(153)	-11.7%
361.11.00	State Board Accounts - Interest	3,163	1,207	2,378	1,171	97.0%
361.15.00	SunTrust Money Market Interest	34	137	58	(79)	-57.7%
361.30.00	Net Increase/Decrease In Fair Value	15,199	29,297	17,594	(11,703)	-39.9%
	Interest Earnings Total	19,598	31,951	21,187	(10,764)	-33.7%
324.XX.XX	Impact Fees	37,955	-	-	-	n/a
369.40.00	Other Misc Revenue	3,362	-	-	-	n/a
		41,317	-	-	-	n/a
TRANSFERS IN						
381.10.00	Transfer From Special Revenue	-	730,123	-	(730,123)	-100.0%
389.28.00	Transfer From Sewer Impact Fees	-	186,400	20,000	(166,400)	-89.3%
389.80.00	Capital Contribution	482,669	-	-	-	n/a
389.90.00	Cash Balance Forward (Retained Earnings)	-	207,000	-	(207,000)	-100.0%
	Transfers In Total	482,669	1,123,523	20,000	(1,103,523)	-98.2%
		<u>2,701,321</u>	<u>3,290,480</u>	<u>2,213,462</u>	<u>(1,077,018)</u>	<u>-32.7%</u>
	Expenses	3,001,604	3,351,326	2,213,462		

Expenses

Utilities

UTILITY EXPENSE SUMMARY

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENSE RECAP BY OBJECT
UTILITY FUND

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	402,285	463,678	459,622	(4,056)	-0.9%
1400	Overtime	16,665	19,000	19,000	-	0.0%
2100	FICA Taxes	30,248	37,353	37,042	(311)	-0.8%
2220	GE ICMA 401 Contrib.	25,544	29,334	29,091	(243)	-0.8%
2310	Term Life	973	1,157	1,147	(10)	-0.9%
2320	Health Insurance	82,488	104,800	109,980	5,180	4.9%
2325	Dental Insurance	2,625	2,964	3,349	385	13.0%
2375	L/T Disability	1,396	1,699	1,684	(15)	-0.9%
2400	Worker's Comp.	14,187	16,029	17,566	1,537	9.6%
	Total Personal Services	<u>576,411</u>	<u>676,015</u>	<u>678,480</u>	<u>2,465</u>	<u>0.4%</u>
Operating Expenditures						
3110	Other Professional Svcs	186,226	156,000	79,050	(76,950)	-49.3%
3200	Accounting & Auditing	10,160	14,000	14,000	-	0.0%
3410	Other Contractual Svcs	135,061	103,069	107,979	4,910	4.8%
3410	Other Contr. Svcs-Solid Waste	320,914	326,691	329,958	3,267	1.0%
4000	Travel & Per Diem	2,143	2,050	2,050	-	0.0%
4100	Telephone, Cell, Pagers	7,119	8,400	8,400	-	0.0%
4200	Postage & Freight	10,669	10,150	10,150	-	0.0%
4310	Electricity	133,551	146,000	151,000	5,000	3.4%
4320	Water/Sewer	6,536	7,000	7,400	400	5.7%
4330	VCDD Wastewater Flow	-	500	500	-	0.0%
4400	Rentals & Leases	1,668	1,800	1,800	-	0.0%
4500	Insurance	75,674	86,924	91,954	5,030	5.8%
4610	Vehicle Repairs	7,330	6,000	7,000	1,000	16.7%
4620	Repairs & Maintenance	93,988	96,540	191,940	95,400	98.8%
4700	Printing & Binding	310	590	590	-	0.0%
4800	Promotional Activities	14,943	15,000	15,000	-	0.0%
4910	Other Current Charges	2,333	2,323	2,323	-	0.0%
4915	Advertising	-	-	-	-	n/a
4960	Amort. Sewer Cap Agreement	39,055	39,055	39,055	-	0.0%
4970	Bad Debt Expenses	-	-	-	-	n/a
5100	Office Supplies	1,514	2,750	2,750	-	0.0%
5210	General Operating	115,994	255,385	92,385	(163,000)	-63.8%
5240	Bank Fees & Service Chrgs	4,156	4,200	4,200	-	0.0%
5251	Convenience Fee Costs	6,225	9,500	9,500	-	0.0%
5260	Gas & Diesel Expense	40,104	36,000	36,000	-	0.0%
5270	Uniform Expense	4,152	4,974	4,254	(720)	-14.5%
5410	Bks, Pub, Subs, Membrshps	1,300	1,300	1,484	184	14.2%
5500	Training	2,021	4,275	2,700	(1,575)	-36.8%
5900	Depreciation Expense	1,013,822	-	-	-	n/a
	Total Operating Expenditures	<u>2,236,978</u>	<u>1,340,476</u>	<u>1,213,422</u>	<u>(127,054)</u>	<u>-9.5%</u>

UTILITY EXPENSE SUMMARY

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENSE RECAP BY OBJECT
UTILITY FUND

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Capital Outlay						
6120	Land Improvements	-	-	-	-	n/a
6310	Improve Other Than Bldg	-	-	-	-	n/a
6410	Equipment	-	176,743	48,800	(127,943)	-72.4%
6420	Vehicles	-	30,000	-	(30,000)	-100.0%
	Total Capital Outlay	<u>-</u>	<u>206,743</u>	<u>48,800</u>	<u>(157,943)</u>	<u>-76.4%</u>
Debt Service						
7100	Principal Payments	-	773,300	-	(773,300)	-100.0%
7200	Interest Payments	42,958	17,669	-	(17,669)	-100.0%
7300	Other Debt Service Costs	1,134	19,048	-	(19,048)	-100.0%
	Total Debt Service	<u>44,092</u>	<u>810,017</u>	<u>-</u>	<u>(810,017)</u>	<u>-100.0%</u>
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	144,123	144,123	144,123	-	0.0%
9199	Transfers To Reserve	-	173,952	128,637	(45,315)	-26.1%
	Total Interfund Transfers & Other Uses	<u>144,123</u>	<u>318,075</u>	<u>272,760</u>	<u>(45,315)</u>	<u>-14.2%</u>
	TOTAL EXPENDITURES	<u>3,001,604</u>	<u>3,351,326</u>	<u>2,213,462</u>	<u>(1,137,864)</u>	<u>-34.0%</u>



C.T. Eagle

Director of Public Works

- Water

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2013	FY2014	FY2015	Increase/Decrease	
		Actuals	Budget	Proposed	Dollar	%
Personal Services						
1200	Regular Pay	321,404	349,030	346,534	(2,496)	-0.7%
1400	Overtime	12,117	10,000	10,000	-	0.0%
2100	FICA Taxes	24,005	27,743	27,551	(192)	-0.7%
2220	GE ICMA 401 Contrib.	20,505	21,915	21,765	(150)	-0.7%
2310	Term Life	790	874	868	(6)	-0.7%
2320	Health Insurance	69,814	82,611	87,791	5,180	6.3%
2325	Dental Insurance	2,159	2,223	2,512	289	13.0%
2375	L/T Disability	1,142	1,284	1,275	(9)	-0.7%
2400	Worker's Comp.	10,330	11,636	12,795	1,159	10.0%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	<u>462,266</u>	<u>507,317</u>	<u>511,091</u>	<u>3,774</u>	<u>0.7%</u>
Operating Expenditures						
3110	Other Professional Svcs	32,575	41,350	21,350	(20,000)	-48.4%
3200	Accounting & Auditing	7,500	10,500	10,500	-	0.0%
3410	Other Contractual Svcs	50,715	52,000	56,910	4,910	9.4%
4000	Travel & Per Diem	1,278	1,550	1,550	-	0.0%
4100	Telephone, Cell, Pagers	5,600	6,400	6,400	-	0.0%
4200	Postage & Freight	10,641	10,000	10,000	-	0.0%
4310	Electricity	38,326	41,000	41,000	-	0.0%
4400	Rentals & Leases	1,668	1,800	1,800	-	0.0%
4500	Insurance	37,837	43,512	45,977	2,465	5.7%
4610	Vehicle Repairs	5,358	5,000	5,000	-	0.0%
4620	Repairs & Maintenance	37,900	54,500	74,400	19,900	36.5%
4700	Printing & Binding	310	540	540	-	0.0%
4800	Promotional Activities	14,943	15,000	15,000	-	0.0%
4910	Other Current Charges	2,148	2,123	2,123	-	0.0%
4920	Recording Fees	10	-	-	-	n/a
4970	Bad Debt Expenses	-	-	-	-	n/a
5100	Office Supplies	1,303	2,500	2,500	-	0.0%
5210	General Operating	82,371	231,385	68,385	(163,000)	-70.4%
5240	Bank Fees & Service Chrgs	4,156	4,200	4,200	-	0.0%
5251	Convenience Fee Costs	6,225	9,500	9,500	-	0.0%
5260	Gas & Diesel Expense	27,780	28,000	28,000	-	0.0%
5270	Uniform Expense	3,345	3,890	3,330	(560)	-14.4%
5410	Bks, Pub, Subs, Membrshps	1,018	800	984	184	23.0%
5500	Training	1,800	3,225	2,000	(1,225)	-38.0%
5900	Depreciation Expense	317,428	-	-	-	n/a
	Total Operating Expenditures	<u>692,235</u>	<u>568,775</u>	<u>411,449</u>	<u>(157,326)</u>	<u>-27.7%</u>
Capital Outlay						
6310	Improve Other Than Bldg	-	-	-	-	n/a
6410	Equipment	-	14,743	19,800	5,057	34.3%
6420	Vehicles	-	30,000	-	(30,000)	-100.0%
	Total Capital Outlay	<u>-</u>	<u>44,743</u>	<u>19,800</u>	<u>(24,943)</u>	<u>-55.7%</u>

		Interfund Transfers & Other Uses				
9101	Transfers To General Fund	62,500	62,500	62,500	-	0.0%
9199	Transfers To Reserve	-	173,952	128,637	(45,315)	-26.1%
9900	Contingency	-	-	-	-	n/a
Total Interfund Transfers & Other Uses		<u>62,500</u>	<u>236,452</u>	<u>191,137</u>	<u>(45,315)</u>	<u>-19.2%</u>
TOTAL EXPENDITURES		<u>1,217,001</u>	<u>1,357,287</u>	<u>1,133,477</u>	<u>(223,810)</u>	<u>-16.5%</u>

C.T. Eagle

Director of Public Works

- Solid Waste

TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Operating Expenditures						
3110	Other Professional Svcs	7,175	7,150	7,200	50	0.7%
3410	Other Contractual Svcs	300	1,800	1,800	-	0.0%
3450	Other Contr. Svcs-Solid Waste	320,914	326,691	329,958	3,267	1.0%
	Total Operating Expenditures	328,389	335,641	338,958	3,317	1.0%
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	19,123	19,123	19,123	-	0.0%
	Total Interfund Transfers & Other Uses	19,123	19,123	19,123	-	0.0%
	TOTAL EXPENDITURES	347,512	354,764	358,081	3,317	0.9%



C.T. Eagle

Director of Public Works

- Sewer

**TOWN OF LADY LAKE
PROPOSED FY2015 BUDGET
EXPENSES BY OBJECT**

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Personal Services						
1200	Regular Pay	80,881	114,648	113,088	(1,560)	-1.4%
1400	Overtime	4,548	9,000	9,000	-	0.0%
2100	FICA Taxes	6,243	9,610	9,490	(120)	-1.2%
2220	GE ICMA 401 Contrib.	5,039	7,419	7,325	(94)	-1.3%
2310	Term Life	183	283	279	(4)	-1.4%
2320	Health Insurance	12,674	22,189	22,189	-	0.0%
2325	Dental Insurance	466	741	837	96	13.0%
2375	L/T Disability	254	415	409	(6)	-1.5%
2400	Worker's Comp.	3,857	4,393	4,771	378	8.6%
	Total Personal Services	<u>114,145</u>	<u>168,698</u>	<u>167,389</u>	<u>(1,309)</u>	<u>-0.8%</u>
Operating Expenditures						
3110	Other Professional Svcs	146,476	107,500	50,500	(57,000)	-53.0%
3200	Accounting & Auditing	2,660	3,500	3,500	-	0.0%
3410	Other Contractual Svcs	84,046	49,269	49,269	-	0.0%
4000	Travel & Per Diem	865	500	500	-	0.0%
4100	Telephone, Cell, Pagers	1,519	2,000	2,000	-	0.0%
4200	Postage & Freight	28	150	150	-	0.0%
4310	Electricity	95,225	105,000	110,000	5,000	4.8%
4320	Water/Sewer	6,536	7,000	7,400	400	5.7%
4330	VCDD Wastewater Flow	-	500	500	-	0.0%
4500	Insurance	37,837	43,412	45,977	2,565	5.9%
4610	Vehicle Repairs	1,972	1,000	2,000	1,000	100.0%
4620	Repairs & Maintenance	56,088	42,040	117,540	75,500	179.6%
4700	Printing & Binding	-	50	50	-	0.0%
4910	Other Current Charges	185	200	200	-	0.0%
4915	Advertising	-	-	-	-	n/a
4960	Amort. Sewer Cap Agreemnt	39,055	39,055	39,055	-	0.0%
4970	Bad Debt Expenses	-	-	-	-	n/a
5100	Office Supplies	211	250	250	-	0.0%
5210	General Operating	33,623	24,000	24,000	-	0.0%
5260	Gas & Diesel Expense	12,324	8,000	8,000	-	0.0%
5270	Uniform Expense	807	1,084	924	(160)	-14.8%
5410	Bks, Pub, Subs, Membrshps	282	500	500	-	0.0%
5500	Training	221	1,050	700	(350)	-33.3%
5900	Depreciation Expense	696,394	-	-	-	n/a
	Total Operating Expenditures	<u>1,216,354</u>	<u>436,060</u>	<u>463,015</u>	<u>26,955</u>	<u>6.2%</u>

TOWN OF LADY LAKE
 PROPOSED FY2015 BUDGET
 EXPENSES BY OBJECT

Account Code	Description	FY2013 Actuals	FY2014 Budget	FY2015 Proposed	Increase/Decrease	
					Dollar	%
Capital Outlay						
6310	Improve Other Than Bldg	-	-	-	-	n/a
6410	Equipment	-	162,000	29,000	(133,000)	-82.1%
	Total Capital Outlay	<u>-</u>	<u>162,000</u>	<u>29,000</u>	<u>(133,000)</u>	<u>-82.1%</u>
Debt Service						
7100	Principal Payments	-	773,300	-	(773,300)	-100.0%
7200	Interest Payments	42,958	17,669	-	(17,669)	-100.0%
7300	Other Debt Service Costs	1,134	19,048	-	(19,048)	-100.0%
	Total Debt Service	<u>44,092</u>	<u>810,017</u>	<u>-</u>	<u>(810,017)</u>	<u>-100.0%</u>
Interfund Transfers & Other Uses						
9101	Transfers To General Fund	62,500	62,500	62,500	-	0.0%
	Total Interfund Transfers & Other Uses	<u>62,500</u>	<u>62,500</u>	<u>62,500</u>	<u>-</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>1,437,091</u>	<u>1,639,275</u>	<u>721,904</u>	<u>(917,371)</u>	<u>-56.0%</u>