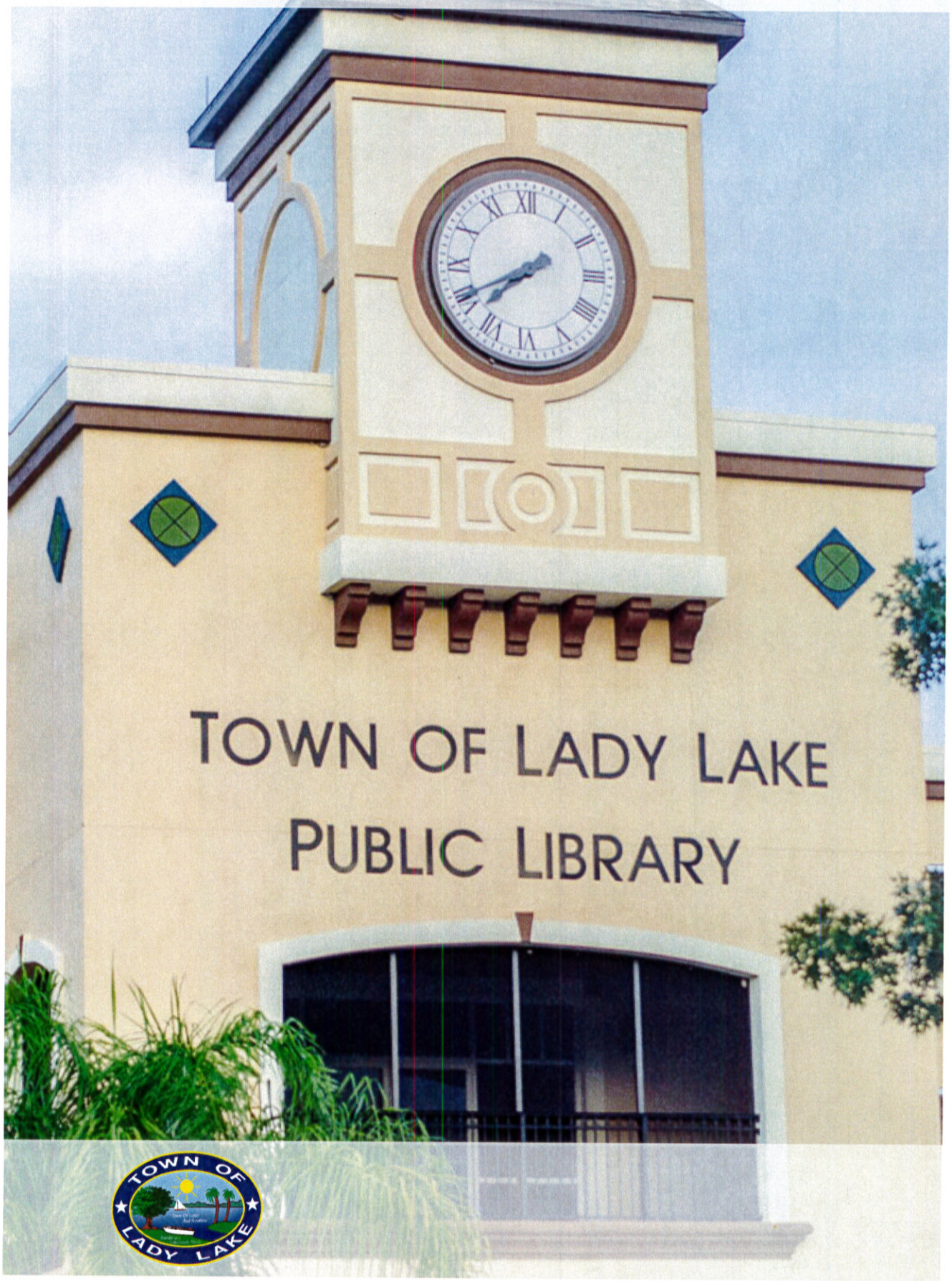
FY 2016 Adopted Budget



TOWN OF LADY LAKE
FISCAL YEAR 2016 BUDGET

October 1, 2015 - September 30, 2016

Ordinance 2015-12

"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
June 29, 2015

TOWN OF LADY LAKE, FLORIDA
FISCAL YEAR 2016 PROPOSED BUDGET
October 1, 2015 – September 30, 2016

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TOWN OF LADY LAKE, FLORIDA
PROPOSED FISCAL YEAR 2015 BUDGET
October 1, 2015 - September 30, 2016
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July 6, 2015

TRANSMITTAL LETTER/BUDGET MESSAGE
BUDGET PROPOSAL FOR FISCAL YEAR 2015/2016

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

Enclosed is the proposed budget for fiscal year 2015/2016 for your review and consideration. This Budget is in compliance with all appropriate state and town Laws. The total proposed budgets for FY2015/2016 including General Fund, Special Revenue Fund (Infrastructure Sales Tax), and Utilities Fund is $14,427,985.

General Fund

The proposed General Fund revenues and expenditures total $10,335,392 respectively.

Highlighted Revenues Include:

a. Ad-valorem taxes are based on the millage rate of 3.5510 mills which is 0.00% higher than the current year's rolled back rate of 3.5510.
b. Communication Service Tax revenue significantly decreased in FY2014. This revenue reduction will cause a loss of revenue in future budgets. Lady Lake was incorrectly overpaid by the Department of Revenue and the last 3 years of overpayment must be paid back. We will have to set aside $451,566 each year for 3 years. FY2016 is the 2nd of 3 years we set aside the pay back money.
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 $ 1,114,000. $948,000 is for debt service payments on the library loan (last payment is March 1, 2018). At the end of FY2016 there will be 1 ½ years left of payments. $166,000 is for purchase of 2 marked police vehicles and 2 marked police SUV vehicles.

Personnel Costs Include:

a. Total number of personnel has been increased by 1 position, 1 part-time in Growth Management, and 1 part-time in the Library. One (1) position in Growth Management was moved to the Building Department.
b. Pay increase of 4% for all employees (2% COLA, up to 2% Merit).
c. The Town's portion of Police Pension contributions decreased from 15.3% to 12.7% (local law plan).
d. Medical premiums increased by 10.3%.
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 10.0%.

Highlighted Expenditures Include:
Capital outlay costs for all departments (including Utilities) total $472,254 which includes $252,584 for General Fund, $53,000 for library books, and $166,670 for Utilities.

The Town Commission budget includes $3,100 for the volunteer dinner and $1,300 for travel.

The Human Resource budget includes $3,825 for safety awards. It also includes $5,000 for the employee project award program. Advertising costs for vacancies are funded in the HR Department. $2,500 has been included for this expenditure.

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

The Finance Department budget includes $3,500 for travel to promote staff development.

The Growth Management budget includes professional service money of $7,500 for EDAC and $1,200 for a computer for the part time technician.

The Information Technology budget includes $26,000 for Capital Outlay for 4 servers, thirteen (13) notebooks, 8 Police Notebooks, 8 workstation computers totaling $19,239 and software licenses in general operating expenses.

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. The Town Hall budget also includes contingency funds of $61,921.

The Police Dept. budget includes $201,380 for Lake County Dispatch services and $174,840 for Capital Outlay. This includes $8,840 for a fingerprint scanner and workstation and $166,000 for 2 marked vehicles and 2 marked SUV vehicles.

The Building Department budget includes $250,000 in other contractual services for the outside building inspection services, building plan reviews, fire reviews, and commercial development reviews and $9,300 for SunGard ASP support fees which includes online permitting.

The Public Works Road and Street Maintenance budget includes $5,000 for traffic signal repairs, $23,000 for traffic signal replacement, and $35,000 for general repair and maintenance of streets and street lights. The Resurface budget is $200,000.

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 and maintenance services. There are $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. Book purchases are budgeted at $53,000.

The Parks and Recreation budget includes Capital Outlay for $8,000 for a field aerifier (aerator). $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 $1,174,600 respectively.

Revenues include estimated collections for FY2016 of $1,174,000 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 $166,000 for purchase of 4 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 $60,600.

Utilities Fund

The proposed Utilities Fund revenues and expenses total $2,917,993 respectively.

Highlighted Revenues Include:

a. There is no increase in water and reuse utility rates due to a decrease in CPI-U from January 2014 to January 2015.
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 decrease the collection rate due to a decrease in cost of diesel, decreasing the cost per residence (gpt) from $11.72 per month to $11.69 per month. There will be 4,300 new Village solid waste customers. This will increase the transfer to the General Fund to $77,330 for the administrative fee collected. This is a $58,207 increase.
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 $5,845, 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 $100,482.
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.

Personnel Costs Include:

a. Pay increase of up to 4% for all employees (2% COLA, up to 2% Merit).
b. All medical, dental, life, long term disability and workman's compensation rates are the same as addressed for the General Fund. (10.3% Medical, 9.5% Dental, 10.0% Workers Comp).

Highlighted Expenses Include:
Capital outlay costs for all departments total $472,254. The expenses are funded as follows: $139,584 from General Fund Revenue, $166,000 from Sales Surtax, $148,500 from Utility Revenues, and $18,170 from Sewer Impact Fees.

The Water utility budget includes $22,886 in other contractual services for maintenance on the elevated tank, hydro pressure tanks and ground storage tanks. It also includes $10,000 for the continuation of the GIS consultant work and training. Other Professional Services includes $25,000 for CUP Compliance Renewal. Included in General Operating is $12,500 for GIS ESRI Enterprise License Agreement. Capital outlay includes $81,500 for equipment and $52,000 to purchase a pick up truck.

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 $77,330 for administrative fees for 6,610 customers.

The Sewer utility budget decreased $20,000 in the other professional services expense line because the FDEP 5 Year Permit Renewal was completed in FY2015. The repairs and maintenance expense line increased $53,067 due to sewer rehab of concrete structures project for $98,267.

SUMMARY

This budget reflects hours of cooperative work by 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

TOWN OF LADY LAKE
FISCAL YEAR 2016 BUDGET

The proposed budget was prepared using a millage rate of
3.5510 (RBR)

SUMMARY OF FUNDS TO BE HANDLED
REVENUES AND EXPENDITURES/EXPENSES

	Revenues	Expenditures/Expenses
The General Fund	$10,335,392	$10,335,392
The Special Revenue Fund	$ 1,174,600	$ 1,174,600
The Utilities Fund	$ 2,917,993	$ 2,917,993
Total - All Funds	$14,427,985	$14,427,985

TOWN OF LADY LAKE
FY 2015-2016 BUDGET
BUDGET SUMMARY SCHEDULE
GENERAL FUND

Department	Payroll Budget	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	TOTAL REQUESTED	% of Total
Town Commission	39,804	7,405				$47,209	0.46%
Town Manager	188,834	4,419				$193,253	1.87%
Town Clerk	89,066	20,550				$109,616	1.06%
Town Clerk-Elections		5,000				$5,000	0.05%
Finance	323,235	52,282				$375,517	3.63%
Information Technology *	151,794	129,663	26,000			$307,457	2.98%
Human Resources/Risk	128,415	23,803				$152,218	1.47%
Growth Management	187,254	42,595				$229,849	2.22%
Building Department **	79,800	265,185				$344,985	3.34%
Code Enforcement	56,626	15,315				$71,941	0.70%
Police Department	2,498,695	578,311	174,840			$3,251,846	31.46%
Police Department - Villages Detail	150,856	8,508				$159,364	1.54%
Library & Information Services	322,120	165,448	53,000		948,000	$1,488,568	14.40%
Community Bldg/Rec Facility		11,995	6,744			$18,739	0.18%
Parks & Recreation Department	312,829	235,939	8,000			$556,768	5.39%
Public Works-Administration	181,584	53,930				$235,514	2.28%
Other Gov. Svc.-Facilities Maint.	93,480	10,030				$103,510	1.00%
Other Gov. Svc.-Motor Pool	113,921	19,497				$133,418	1.29%
Public Works-Streets Maintenance	615,762	628,327	37,000			$1,281,089	12.40%
Other Gov. Svc.-Town Hall ***		332,198		61,921		$394,119	3.81%
Legal Services		125,000				$125,000	1.21%
Villages Fire Protection District		750,413				$750,413	7.26%
FY 2016 Budget Totals	**$5,534,074**	**$3,485,813**	**$305,584**	**$61,921**	**$948,000**	**$10,335,392**	**100.00%**
% of Total Budget	**53.54%**	**33.73%**	**2.96%**	**0.60%**	**9.17%**		
FY 2015 Budget	**$5,323,024**	**$3,162,589**	**$294,663**	**$55,515**	**$948,000**	**$9,783,791**	
Change from Prior Year	**3.96%**	**10.22%**	**3.71%**	**11.54%**	**0.00%**	**5.64%**	

Personnel cost increased $211,050
*IT Operating increased $99,413 due to Capital Threshold Change
**Bldg Operating increased $91,485 due to the increase in permits
*** Contingency increased $45,000
TOTAL Additional in Operating = $323,224

TOWN OF LADY LAKE
FY 2015-2016 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	$538,195	$391,022	$133,500	$78,768		$1,141,485	39.12%
401-3402-534	Solid Waste		950,657		77,330		1,027,987	35.23%
401-3503-535	Wastewater	137,532	505,319	33,170	72,500		748,521	25.65%
	FY 2016 Budget Totals	**$675,727**	**$1,846,998**	**$166,670**	**$228,598**	**$0**	**$2,917,993**	**100.00%**
	% of Total Budget	**23.16%**	**63.30%**	**5.71%**	**7.83%**	**0.00%**		
	FY 2015 Budget	**$678,480**	**$1,213,422**	**$48,800**	**$272,760**	**$0**	**$2,213,462**	
	Change from Prior Year	**-0.41%**	**52.21%**	**241.54%**	**-16.19%**	**N/A**	**31.83%**	

FY2016
CAPITAL IMPROVEMENTS AND EQUIPMENT

GENERAL FUND - REVENUES

DESCRIPTION	DEPT	Equip.	Vehicles	FUNDING SOURCE
Replace 4 Servers on Hardware Lifecycle Maint Plan	IT	26,000		General Revenue
Fingerprint scanner, Dell Workstation and Software	Police	8,840		General Revenue
Internet - Fiber Optic Cable & Wireless Access Point	Community Building	6,744		General Revenue
725 DT Diesel Grasshopper Mower with Blower	R&S	21,000		General Revenue
725 DT Grasshopper Mower	R&S	16,000		General Revenue
Field Aerifier (Aerator)	P&R	8,000		General Revenue
Total		**$ 86,584**	**$ -**	$ 86,584

**This schedule does not include books and library material for the library of $53,000 for the fiscal year.

FY2016
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			80,000	Sales Surtax
One (1) Ford SUV marked K9 (emergency equipment and speciality equipment)	Police			45,000	Sales Surtax
One (1) Ford SUV marked (emergency equip, video, & striping)	Police			41,000	Sales Surtax
Total		$ -	$ -	$166,000	$ 166,000

FY2016
CAPITAL IMPROVEMENTS AND EQUIPMENT

UTILITY FUND - REVENUES

DESCRIPTION	DEPT	CATEGORY			FUNDING SOURCE
		Major Ops	Equipment	Vehicle	
61 inch Scag Turf Tiger Mower	Water		$ 11,000		Water Revenue
Neptune Trimble Handheld Meter Reading Device	Water		$ 5,500		Water Revenue
Vac-Unit for water line breaks, protects against cross contamination	Water		$ 65,000		Water Revenue
Ford Extended Cab 2015 F350 Pick Up	Water			$52,000	Water Revenue
Lift Station Pump 23 HP	Sewer		15,000		Sewer Revenue
Total		**$ -**	**$ 96,500**	**$ 52,000**	**$ 148,500**

FY2016
CAPITAL IMPROVEMENTS AND EQUIPMENT

UTILITY FUND - SEWER IMPACT FEES

DESCRIPTION	DEPT	CATEGORY: Imp. Other Than Bldg	CATEGORY: Equipment	CATEGORY: Vehicle	FUNDING SOURCE
Scada - Plant Integration Project Phase 2 (2 Lift Station RTUs and parts)	Sewer		18,170		Sewer Impact Fees
Total		**$ -**	**$ 18,170**	**$ -**	**$ 18,170**

All Funds
Summary of Positions

	FY 2015 **Adopted**	FY 2016 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	2.5	(1)(2)
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	6.5	6.5	(1)
Police Sworn Officers	26.0	26.0	
Police Villages Sworn Officers	2.0	2.0	
Building Services	1.0	2.0	(2)
Code Enforcement	1.0	1.0	(3)
Public Works - Administration	2.0	2.0	
Public Works - Streets Maintenance	10.0	10.0	
Library & Information Services	7.0	7.5	(1)
Parks & Recreation	5.0	5.0	
Sub-Total General Fund	85.0	86.0	
Enterprise Fund			
Water Utilities	10.0	10.0	
Sewer Utilities	2.0	2.0	
Sub-Total Enterprise Fund	12.0	12.0	
Total Positions	**97.0**	**98.0**	

Notes:

(1) Totals include Part-time Positions
Finance - 1 Part-time
Growth Management - Added 1 Part-time
Police Support - 3 Part-time
Library - Added 1 Part-time

(2) Moved 1 Full-time GM to Building

(3) Code Enforcement - 2 Part-time to 1 Full-time

TOWN OF LADY LAKE
MILLAGE RATE ANALYSIS
FISCAL YEAR 2015-2016

TAXABLE VALUE THIS YEAR (DR-420)	$ 895,861,687
TAXABLE VALUE LAST YEAR (DR-422)	$ 848,399,715
Total increase in net taxable value this year resulting in a 5.60% increase which includes new construction, etc., of $11,010,794 (1.30%) and increased values of $36,451,178 (4.30%).	$ 47,461,972

	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).	3.5510	$3,220,304 x 95% 3,059,289
Last year's millage rate which is 5.60% or .1990 mills higher than the current year's rolled back rate.	3.7500	$3,400,772 x 95% $3,320,733
Majority vote maximum rate which is a 5.44% or .1933 mill increase over the current year's rolled back rate and a 3.45% increase over last year's final rate.	3.7443	$3,395,603 x 95% $3,225,823
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 15.98% or .5677 mill increase over the current year's rolled back rate.	4.1187	$3,735,136 x 95% $3,548,379

(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 3.5510. Since the Town did not approve the majority vote maximum millage rate of 3.8781 last year then we can adjust this's 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 the current year's taxable value (less new construction, etc.) times 1000 (($3,289,876/$895,861,687)x1000) which results in an adjusted current year rolled-back rate of 3.6723. Using the adjusted current year's roll back rate we make the adjustment for growth in per capita Florida personal income of 1.0196% (3.6723 x 1.0196) to get the majority vote maximum millage rate of 3.7443 mills. To calculate the two-thirds vote maximum millage rate allowed, we have to take the majority vote maximum millage rate of 3.7443 and increase it by 10% (3.7443 x 1.10) to get the two-thirds vote (4 of the 5) maximum rate of 4.1187 mills. Any rate higher than 4.1187 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 3.5510 mills, you would owe $88.77 in Lady Lake property taxes ($25,000 * .001= $25, and $25 * 3.5510 mills = $88.77). This calculation is only valid for the Town's share of the total millage rate of all the taxing authorities.

Estimated Revenues

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2014 ACTUALS	FY2015 BUDGET	FY2016 PROPOSED	Increase/Decrease Dollar	Increase/Decrease %
PROPERTY TAX				RBR=3.5510		
311.10.00	Current Ad Valorem Taxes	2,532,327	3,020,055	3,059,289	39,234	1.3%
311.20.00	Delinquent Ad Valorem Taxes	8,998	3,593	6,303	2,710	75.4%
	Property Tax Total	**2,541,325**	**3,023,648**	**3,065,592**	**41,944**	**1.4%**
LOCAL OPTION TAXES						
312.30.00	County Gas Tax (9th cent)	17,601	17,508	17,574	66	0.4%
312.41.00	Local Option Gas Tax	144,084	181,276	138,056	(43,220)	-23.8%
312.52.00	Casualty Insurance Premium Tax	88,482	84,000	86,607	2,607	3.1%
	Local Option Taxes Total	**250,167**	**282,784**	**242,237**	**(40,547)**	**-14.3%**
UTILITY SERVICES TAXES						
314.10.00	Electric - Duke Energy	720,443	665,510	682,543	17,033	2.6%
314.11.00	Electric - SECO	235,145	207,052	223,454	16,402	7.9%
314.30.00	Water - VCCDD	91,792	98,559	95,251	(3,308)	-3.4%
314.31.00	Water - Water Oak	9,423	9,934	9,449	(485)	-4.9%
314.32.00	Water - Lady Lake	62,778	59,836	62,557	2,721	4.5%
314.40.00	Gas	21,475	20,685	20,823	138	0.7%
	Utility Service Taxes Total	**1,141,057**	**1,061,576**	**1,094,077**	**32,501**	**3.1%**
COMMUNICATIONS SERVICES TAX						
315.10.00	Communications Services Tax	722,946	603,565	749,902	146,337	24.2%
315.10.00	CST Payback		(451,566)	(451,566)	-	n/a
	Communication Services Tax Total	**722,946**	**151,999**	**298,336**	**178,976**	**117.7%**
PERMITS & FEES						
316.10.00	Town Business Tax	50,473	48,323	49,918	1,595	3.3%
316.11.00	Town Business Tax - Penalty	678	641	668	27	4.2%
322.10.00	Building Permits and Inspections	260,552	168,421	263,158	94,737	56.3%
322.11.00	Re-Inspection Fees	5,600	2,919	4,151	1,232	42.2%
329.05.00	Building Plan Review Fees	39,594	25,524	37,242	11,718	45.9%
329.06.00	Fire Insp/Rev/Plan/Plan Fee	26,104	22,892	25,956	3,064	13.4%
329.12.00	Building Permit Admin Fees	4,840	4,020	4,345	325	8.1%
329.15.00	Tree Permit Fees	3,925	1,433	3,167	1,734	121.0%
329.20.00	Sign Permit Fees	6,847	5,096	6,716	1,620	31.8%
329.30.00	Site Plan Review Fees	1,800	2,725	2,517	(208)	-7.6%
329.35.00	Subdivision Fees	57,830	31,858	54,345	22,487	70.6%
329.45.00	Zoning Fees	20,315	23,573	23,116	(457)	-1.9%
329.55.00	Solicitation Permits	40	68	43	(25)	-36.8%
329.65.00	Comp Plan Amendment Fees	5,000	1,233	3,400	2,167	175.8%
329.70.00	Annexation	-	-	-	-	n/a
329.90.00	Dog Licenses	-	-	-	-	n/a
	Permits & Fees Total	**483,598**	**338,726**	**478,742**	**140,016**	**41.3%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2014 ACTUALS	FY2015 BUDGET	FY2016 PROPOSED	Increase/Decrease Dollar	Increase/Decrease %
FRANCHISE FEES						
323.10.00	Electric - Duke Energy	877,461	822,099	849,644	27,545	3.4%
323.11.00	Electric - SECO	321,522	291,000	314,031	23,031	7.9%
323.40.00	Gas	27,020	26,126	28,124	1,998	7.6%
323.70.00	Garbage	169,148	165,513	171,733	6,220	3.8%
	Franchise Fees Total	**1,395,151**	**1,304,738**	**1,363,532**	**58,794**	**4.5%**
IMPACT FEES						
324.61.10	Library Impact Fees	14,467	-	-	-	n/a
324.61.20	Recreation Impact Fees	86,284	-	-	-	n/a
324.71.10	Supplemental Ed. Impact Fees	5,250	-	-	-	n/a
	Impact Fees Total	**106,001**	**-**	**-**	**-**	n/a
SPECIAL ASSESSMENTS						
325.16.00	Paving Assessments and Interest	1,021	2,217		(2,217)	-100.0%
325.22.00	Fire Assessments - Villages	731,647	728,312	728,312	-	0.0%
	Special Assessments Total	**732,668**	**730,529**	**728,312**	**(2,217)**	**-0.3%**
STATE REVENUE SHARING						
331.21.00	Federal Law Enforce Byrne Grant	5,812	-	-	-	n/a
331.22.00	Federal Law Enf B P Vest Grant	2,024	-	-	-	n/a
331.23.00	Federal Law JAG Grant	1,987	-	-	-	n/a
331.24.00	Federal FEMA Disater Grants	226	-	-	-	n/a
331.49.10	Federal Transportation Grant -Safe Rt S	355,394	140,380	-	(140,380)	n/a
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	623,723	-	-	-	n/a
335.12.00	State Revenue Sharing - Sales & Cig Tax	280,876	255,945	275,141	19,196	7.5%
335.13.00	State Revenue Sharing - Fuel Tax	96,319	96,964	96,226	(738)	-0.8%
335.14.00	Mobile Home Licenses	42,684	39,247	41,888	2,641	6.7%
335.15.00	Alcohol Beverage Licenses	8,023	8,379	8,203	(176)	-2.1%
335.18.00	1/2 Cent Sales Tax	732,526	740,871	729,751	(11,120)	-1.5%
335.20.00	State Public Safety Revenue	-	-	-	-	n/a
335.49.00	State Transportation Revenue	44,284	39,234	42,658	3,424	8.7%
	State Revenue Sharing Total	**2,193,878**	**1,321,020**	**1,193,867**	**(127,153)**	**-9.6%**
LAKE COUNTY GRANTS & FEES						
337.20.00	County Law Enf Grant Equipmt	0	-	-	-	n/a
337.70.00	County Library Agreement	124,103	124,103	117,439	(6,664)	-5.4%
338.20.00	County Business Tax	13,544	13,882	13,524	(358)	-2.6%
338.70.00	County Library Impact Fees	-	-	-	-	n/a
	Lake County Grants & Fees Total	**137,647**	**137,985**	**130,963**	**(7,022)**	**-5.1%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2014 ACTUALS	FY2015 BUDGET	FY2016 PROPOSED	Increase/Decrease Dollar	Increase/Decrease %
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	17,310	15,144	12,849	(2,295)	-15.2%
342.12.00	Police Svc - Animal Pick Up Fee	75	45	67	22	48.9%
342.13.00	Police Svc - False Alarm Fee	3,450	3,684	1,952	(1,732)	-47.0%
342.70.00	Police Svc - Foreclosed Prop Reg Fee	20,700	19,086	18,329	(757)	-4.0%
342.90.00	Police Svc - Other Public Safety Chrgs	18,530	14,150	17,578	3,428	24.2%
359.10.00	Police Education - 2nd Dollar	2,354	2,500	2,679	179	7.2%
344.90.00	Road and Street Revenue	39,447	18,437	28,352	9,915	53.8%
354.10.00	Animal Control Citations	695	-	-	-	n/a
354.20.00	Code Enforcement Fines	6,475	6,274	5,024	(1,250)	-19.9%
354.30.00	Code Enforcement Lot Clearing	4,325	-	-	-	n/a
347.10.00	Library Fees - OCC	4,584	3,440	3,954	514	14.9%
	Police Services, Fines & Fees Total	**217,944**	**182,760**	**190,784**	**8,024**	4.4%
INTEREST & OTHER EARNINGS						
361.10.00	Interest Earnings - Pooled Cash	1,320	1,451	1,260	(191)	-13.2%
361.11.00	Interest Earnings - SBA	554	482	611	129	26.8%
361.12.00	Interest Earnings - Assessment	329	-	-	-	n/a
361.13.00	Interest Earnings - Other Interest	-	-	-	-	n/a
361.14.00	Interest Earnings - SunTrust Loan	-	-	-	-	n/a
361.15.00	Interest Earnings - SunTrust MM	126	-	-	-	n/a
361.19.00	Interest Earnings - Abatements	706	-	-	-	n/a
361.30.00	Net Increase in Fair Value of Investmer	78,060	100,104	99,367	(737)	-0.7%
	Interest & Other Earnings Total	**81,095**	**102,037**	**101,238**	**(799)**	-0.8%
OTHER REVENUES						
347.11.00	Library Other Revenue	3,523	4,248	4,086	(162)	-3.8%
347.20.00	Recreation Program Fees	3,575	3,093	3,557	464	15.0%
349.10.00	Copies and Certifications	261	441	704	263	59.6%
349.11.00	Road Conveyance Fees	-	-	-	-	n/a
349.20.00	Town License Plates	3	-	-	-	n/a
351.10.00	Court Fines	21,263	19,555	23,467	3,912	20.0%
351.11.00	Forfeitures	7,237	-	-	-	n/a
351.12.00	Confiscated Property	0	2,239	2,248	9	0.4%
352.10.00	Library Fines	4,605	4,953	4,582	(371)	-7.5%
359.30.00	Police Automation	-	-	-	-	n/a
362.10.00	Rental Fees - Comm. Bldg	6,823	7,320	6,533	(787)	-10.8%
362.11.00	Rental Fees - Library Meeting Rooms	1,325	1,185	1,513	328	27.7%
362.20.00	Rental Fees - Heritage Park	120	273	169	(104)	-38.1%
362.31.00	Tower Rentals	23,997	16,257	26,381	10,124	62.3%
365.10.00	Proceeds Material & Scrap	10,709	17,500	15,749	(1,751)	-11.1%
365.20.00	Gain/Loss Assets Resale	-	-	-	-	n/a
366.10.00	PD ACO Donations	0	-	-	-	n/a
366.20.00	Library Donations	7,383	4,123	7,004	2,881	69.9%
366.30.00	PD Safety Donations				-	n/a
366.40.00	Parks & Rec Contrib./Donations	1,600	1,900	1,900	-	0.0%
366.55.00	Tree & Beautification Donation	4,600	-	-	-	n/a

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
REVENUE BY SOURCE CODE
GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2014 ACTUALS	FY2015 BUDGET	FY2016 PROPOSED	Increase/Decrease Dollar	Increase/Decrease %
369.05.00	Fuel Tax Refund	7,411	6,933	6,753	(180)	-2.6%
369.10.00	Cash Over/Short	(5)	-	-	-	n/a
369.40.00	Other Miscellaneous Revenues	4,084	7,865	6,736	(1,129)	-14.4%
369.45.00	Insurance Claim Proceeds	17,170	-	-	-	n/a
369.50.00	Refund of Pr Yr Exp	3,691	-	-	-	n/a
389.10.00	Police Training - Approp	-	-	-	-	n/a
389.20.00	Police Forfeiture - Approp	-	-	-	-	n/a
	Other Revenues Total	**129,374**	**97,885**	**111,382**	**13,497**	**13.8%**
TRANSFERS IN						
381.10.00	Transfers From Special Revenue	293,210	1,025,000	1,114,000	89,000	8.7%
382.10.00	Water Transfer	62,500	62,500	72,500	10,000	16.0%
382.20.00	Sewer Transfer	62,500	62,500	72,500	10,000	16.0%
382.30.300	Solid Waste Transfer	19,123	19,123	77,330	58,207	304.4%
389.90.00	Transfer in Fm Reserves	-	-	-	-	n/a
	Transfers In Total	**437,333**	**1,169,123**	**1,336,330**	**167,207**	**14.3%**
	Total General Fund Revenues	**10,570,184**	**9,904,810**	**10,335,392**	**463,221**	**4.7%**

Expenditures

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1100	Executive Salaries	36,900	36,900	36,900	-	0.0%
1200	Regular Pay	3,671,817	3,616,315	3,738,687	122,372	3.4%
1400	Overtime	80,298	67,300	72,300	5,000	7.4%
1410	Overtime-Special Detail	30,278	22,000	23,000	1,000	4.5%
1530	Police Incentive Pay	20,665	21,300	20,940	(360)	-1.7%
2100	FICA Taxes	279,221	289,023	298,850	9,827	3.4%
2210	DH ICMA 401 Contrib.	46,694	46,039	48,096	2,057	4.5%
2220	GE ICMA 401 Contrib.	95,789	95,799	100,723	4,924	5.1%
2240	Police Retirement	255,927	232,750	197,440	(35,310)	-15.2%
2241	State Cas.Ins.Premium Tax	88,482	84,000	88,000	4,000	4.8%
2310	Term Life	8,073	8,597	8,898	301	3.5%
2320	Health Insurance	626,028	648,110	725,856	77,746	12.0%
2325	Dental Insurance	17,853	21,492	23,100	1,608	7.5%
2375	L/T Disability	11,950	12,623	13,065	443	3.5%
2400	Worker's Comp.	109,028	120,777	138,218	17,440	14.4%
2500	Unemployment Comp.	13,475	-	-	-	n/a
	Total Personal Services	5,392,479	5,323,024	5,534,074	211,049	4.0%

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
		Operating Expenditures				
3110	Other Professional Svcs	123,563	166,595	187,309	20,714	12.4%
3112	Police Dept. Legal Fees	11,204	20,000	20,000	-	0.0%
3200	Accounting & Auditing	17,800	25,950	19,500	(6,450)	-24.9%
3410	Other Contractual Svcs	1,443,300	1,298,466	1,404,846	106,380	8.2%
4000	Travel & Per Diem	12,335	13,600	17,735	4,135	30.4%
4100	Telephone, Cell, Pagers	60,654	71,498	74,264	2,766	3.9%
4200	Postage & Freight	7,733	8,760	8,760	-	0.0%
4310	Electricity	270,998	289,100	292,100	3,000	1.0%
4320	Water/Sewer	69,146	91,560	92,560	1,000	1.1%
4340	Waste Disposal	-	450	450	-	0.0%
4400	Rentals & Leases	19,373	22,326	23,840	1,514	6.8%
4500	Insurance	171,078	180,280	202,973	22,693	12.6%
4610	Vehicle Repairs	48,078	56,160	56,120	(40)	-0.1%
4620	Repairs & Maintenance	191,167	189,921	229,513	39,592	20.8%
4621	Road Resurfacing CDBG	-	-	-	-	n/a
4622	Road Resurfacing	647,516	200,000	200,000	-	0.0%
4700	Printing & Binding	10,521	19,595	20,141	546	2.8%
4800	Promotional Activities	5,909	8,000	9,100	1,100	13.8%
4910	Other Current Charges	1,825	2,410	4,635	2,225	92.3%
4915	Advertising	6,922	7,500	8,800	1,300	17.3%
4920	Recording Fees	2,339	2,975	3,250	275	9.2%
4930	Employee Programs	6,722	9,795	9,795	-	0.0%
4950	Lights of Lady Lake	9,325	5,250	6,000	750	14.3%
4990	Forfeiture Expense	250	2,239	-	(2,239)	-100.0%
4995	PD Safety Donation Expense	-	-	-	-	n/a
4996	PD ACO Donation Expens	-	-	-	-	n/a
5100	Office Supplies	13,484	19,070	18,722	(348)	-1.8%
5210	General Operating	179,858	210,558	296,188	85,630	40.7%
5212	Historical Society Expense	10,000	10,000	10,000	-	0.0%
5213	Forestry Grant	-	-	-	-	n/a
5220	Police Automation	353	-	-	-	n/a
5240	LLEBG Grant Expenditure	5,812	-	-	-	n/a
5250	Bank Fees & Service Chrgs	4,300	4,320	5,300	980	22.7%
5260	Gas & Diesel Expense	183,640	171,914	172,129	215	0.1%
5270	Uniform Expense	26,914	19,866	20,786	920	4.6%
5299	Library Donation Expense	2,161	1,600	1,600	-	0.0%
5300	Road Materials & Supplies	19,934	20,000	30,000	10,000	50.0%
5410	Bks, Pub, Subs, Membrshps	11,299	12,314	12,947	633	5.1%
5420	Police Ed. 2nd Dollar	7,056	-	-	-	n/a
5500	Training	10,463	13,205	14,450	1,245	9.4%
5521	Contrib. Tree & Beaut. Exp	-	-	-	-	n/a
8200	Aid to Private Organizations	12,000	12,000	12,000	-	0.0%
	Total Operating Expenditures	3,625,032	3,187,277	3,485,813	298,536	9.4%

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSE RECAP BY OBJECT
GENERAL FUND

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Capital Outlay					
6110	Land	168,682	-	-	-	n/a
6121	CDBG Small Cities Grant	693,190	-	-	-	n/a
6200	Buildings	-	-	-	-	n/a
6210	Library Remodel	-	-	-	-	n/a
6310	Improve Other Than Bldg	26,575	-	-	-	n/a
6320	Infrastructure Improve	-	-	-	-	n/a
6321	Safe Routes to School	475,874	140,380	-	(140,380)	-100.0%
6410	Equipment	251,829	56,114	86,584	30,470	54.3%
6412	Police Training Equipment	-	-	-	-	n/a
6415	Police Automation Funds	-	-	-	-	n/a
6420	Vehicles	237,999	149,500	166,000	16,500	11.0%
6440	LLEBG Grant	1,987	-	-	-	n/a
6490	Forfeiture Fund M & E	-	-	-	-	n/a
6600	Books, Pub, Library Material	59,443	45,000	53,000	8,000	17.8%
	Total Capital Outlay	1,918,497	390,994	305,584	(85,410)	-21.8%
	Debt Service					
7100	Principal Payments	66,743	828,820	865,685	36,865	4.4%
7200	Interest Payments	137,257	119,180	82,315	(36,865)	-30.9%
	Total Debt Service	204,000	948,000	948,000	-	0.0%
	Interfund Transfers & Other Uses					
9199	Transfers To Reserve	-	-	-	-	n/a
9900	Contingency	-	55,515	61,921	6,406	11.5%
	Total Interfund Transfers & Other Uses	-	55,515	61,921	6,406	11.5%
	TOTAL EXPENDITURES	**11,140,009**	**9,904,810**	**10,335,392**	**430,581**	**4.3%**

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 FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	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.	64	74	81	7	9.5%
	Total Personal Services	39,787	39,797	39,804	7	0.0%
	Operating Expenditures					
4000	Travel & Per Diem	1,749	-	1,300	1,300	n/a
4700	Printing & Binding	40	80	80	-	0.0%
4800	Promotional Activities	2,939	3,100	3,100	-	0.0%
5210	General Operating	93	200	200	-	0.0%
5410	Bks, Pub, Subs, Membrshps	2,112	2,300	2,300	-	0.0%
5500	Training	425	-	425	425	n/a
	Total Operating Expenditures	7,358	5,680	7,405	1,725	30.4%
	TOTAL EXPENDITURES	**47,145**	**45,477**	**47,209**	**1,732**	3.8%

Kris Kollgaard

Town Manager

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	161,007	158,413	147,722	(10,691)	-6.7%
	Overtime	-	-	-	-	n/a
2100	FICA Taxes	11,870	12,163	11,343	(821)	-6.7%
2210	DH ICMA 401 Contrib.	9,035	8,921	9,278	358	4.0%
2220	GE ICMA 401 Contrib.	2,884	2,814	1,904	(910)	-32.3%
2310	Term Life	365	399	372	(27)	-6.7%
2320	Health Insurance	17,508	17,508	16,753	(755)	-4.3%
2325	Dental Insurance	494	558	592	34	6.1%
2375	L/T Disability	578	586	547	(40)	-6.7%
2400	Worker's Comp.	276	316	323	7	2.1%
	Total Personal Services	204,017	201,679	188,834	(12,845)	-6.4%
	Operating Expenditures					
4000	Travel & Per Diem	176	1,200	1,200	-	0.0%
4100	Telephone, Cell, Pagers	1,260	1,104	1,104	-	0.0%
4200	Postage & Freight	6	-		-	n/a
4620	Repairs & Maintenance	80	100	100	-	0.0%
4700	Printing & Binding	-	100	100	-	0.0%
5100	Office Supplies	421	500	500	-	0.0%
5210	General Operating	402	500	500	-	0.0%
5410	Bks, Pub, Subs, Membrshps	45	575	575	-	0.0%
5500	Training	-	340	340	-	0.0%
	Total Operating Expenditures	2,391	4,419	4,419	-	0.0%
	Capital Outlay					
6410	Equipment	-	-	-	-	n/a
	Total Capital Outlay	-	-	-	-	n/a
	TOTAL EXPENDITURES	**206,408**	**206,098**	**193,253**	**(12,845)**	**-6.2%**

Kris Kollgaard

Town Clerk

- Elections

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	64,577	62,358	64,854	2,496	4.0%
1400	Overtime	-	-	-	-	n/a
2100	FICA Taxes	4,938	4,788	4,980	192	4.0%
2220	GE ICMA 401 Contrib.	3,875	3,742	3,891	150	4.0%
2310	Term Life	151	157	163	6	4.1%
2320	Health Insurance	12,881	12,881	14,203	1,321	10.3%
2325	Dental Insurance	494	558	592	34	6.1%
2375	L/T Disability	220	231	240	9	4.0%
2400	Worker's Comp.	109	124	142	17	13.9%
	Total Personal Services	87,244	84,840	89,066	4,226	5.0%
	Operating Expenditures					
3110	Other Professional Svcs	1,250	1,800	1,800	-	0.0%
4000	Travel & Per Diem	1,832	2,000	2,000	-	0.0%
4100	Telephone, Cell, Pagers	578	690	690	-	0.0%
4200	Postage & Freight	47	-		-	n/a
4620	Repairs & Maintenance	499	500	500	-	0.0%
4700	Printing & Binding	3,105	8,000	8,300	300	3.8%
4915	Advertising	555	1,000	1,200	200	20.0%
4920	Recording Fees	327	500	500	-	0.0%
5100	Office Supplies	2,331	4,000	3,600	(400)	-10.0%
5210	General Operating	878	800	800	-	0.0%
5410	Bks, Pub, Subs, Membrshps	373	360	360	-	0.0%
5500	Training	870	800	800	-	0.0%
	Total Operating Expenditures	12,645	20,450	20,550	100	0.5%
	TOTAL EXPENDITURES	**99,890**	**105,290**	**109,616**	**4,326**	**4.1%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Operating Expenditures					
5210	General Operating	2,682	5,000	5,000	-	0.0%
	Total Operating Expenditures	2,682	5,000	5,000	-	0.0%
	TOTAL EXPENDITURES	**2,682**	**5,000**	**5,000**	**-**	**0.0%**

Pamela Winegardner

Finance Director

- Finance

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	242,963	242,359	246,951	4,592	1.9%
2100	FICA Taxes	17,982	18,603	18,957	354	1.9%
2210	DH ICMA 401 Contrib.	5,091	5,003	5,202	199	4.0%
2220	GE ICMA 401 Contrib.	10,570	10,276	10,686	410	4.0%
2310	Term Life	539	561	583	22	4.0%
2320	Health Insurance	31,311	31,848	38,276	6,428	20.2%
2325	Dental Insurance	988	1,116	1,185	68	6.1%
2375	L/T Disability	788	823	856	33	4.0%
2400	Worker's Comp.	425	484	540	56	11.6%
	Total Personal Services	310,657	311,073	323,235	12,162	3.9%
	Operating Expenditures					
3110	Other Professional Svcs	47	-	150	150	n/a
3200	Accounting & Auditing	17,800	22,750	19,500	(3,250)	-14.3%
3410	Other Contractual Svcs	19,392	19,392	19,392	-	0.0%
4000	Travel & Per Diem	630	3,500	3,500	-	0.0%
4100	Telephone, Cell, Pagers	1,160	1,248	1,320	72	5.8%
4620	Repairs & Maintenance	60	250	150	(100)	-40.0%
4700	Printing & Binding	481	1,500	1,270	(230)	-15.3%
4910	Other Current Charges	435	500	500	-	0.0%
4915	Advertising	1,454	900	1,500	600	66.7%
5100	Office Supplies	1,153	2,000	1,400	(600)	-30.0%
5210	General Operating	597	1,750	1,750	-	0.0%
5410	Bks, Pub, Subs, Membrshps	1,275	610	610	-	0.0%
5500	Training	514	1,240	1,240	-	0.0%
	Total Operating Expenditures	44,997	55,640	52,282	(3,358)	-6.0%
	Capital Outlay					
6410	Equipment	-	-	-	-	n/a
	Total Capital Outlay	-	-	-	-	n/a
	TOTAL EXPENDITURES	**355,654**	**366,713**	**375,517**	**8,804**	**2.4%**

John Pearl

IT Director

- Information Technology

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	97,457	95,493	102,378	6,885	7.2%
1400	Overtime	174	5,000	5,000	-	0.0%
2100	FICA Taxes	6,396	7,715	8,243	529	6.9%
2210	DH ICMA 401 Contrib.	3,360	4,132	4,512	380	8.4%
2220	GE ICMA 401 Contrib.	3,023	2,488	2,575	87	3.5%
2310	Term Life	227	241	258	17	7.2%
2320	Health Insurance	25,052	25,052	27,622	2,570	10.3%
2325	Dental Insurance	494	558	592	34	6.1%
2375	L/T Disability	328	353	379	25	7.2%
2400	Worker's Comp.	162	201	235	34	17.0%
	Total Personal Services	136,672	141,232	151,794	10,562	7.5%
	Operating Expenditures					
3110	Other Professional Svcs	-	-	20,000	20,000	n/a
3410	Other Contractual Svcs	-	-	-	-	n/a
4000	Travel & Per Diem	820	-	1,500	1,500	n/a
4100	Telephone, Cell, Pagers	2,012	2,040	2,040	-	0.0%
4200	Postage & Freight	40	-	-	-	n/a
4610	Vehicle Repairs	136	1,040	800	(240)	-30.0%
4620	Repairs & Maintenance	-	9,500	21,886	12,386	56.6%
5100	Office Supplies	109	300	300	-	0.0%
5210	General Operating	9,747	38,384	78,984	40,600	105.8%
5260	Gas & Diesel Expense	569	3,360	3,000	(360)	-12.0%
5410	Bks, Pub, Subs, Membrshps	538	175	778	603	344.6%
5500	Training	1,702	-	375	375	n/a
	Total Operating Expenditures	15,672	54,799	129,663	74,864	136.6%
	Capital Outlay					
6410	Equipment	112,353	38,614	26,000	(12,614)	-32.7%
	Total Capital Outlay	112,353	38,614	26,000	(12,614)	-32.7%
	TOTAL EXPENDITURES	**264,697**	**234,645**	**307,457**	**72,812**	**31.0%**

Tia O'Neal

Director of
Human Resources

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	96,416	94,224	97,989	3,765	4.0%
2100	FICA Taxes	7,333	7,235	7,524	289	4.0%
2210	DH ICMA 401 Contrib.	5,498	5,400	5,616	216	4.0%
2220	GE ICMA 401 Contrib.	1,661	1,604	1,667	64	4.0%
2310	Term Life	229	237	247	9	4.0%
2320	Health Insurance	12,881	12,881	14,203	1,322	10.3%
2325	Dental Insurance	494	558	592	34	6.1%
2375	L/T Disability	332.04	349	363	14	4.0%
2400	Worker's Comp.	160.73	188	214	26	13.9%
	Total Personal Services	125,007	122,675	128,415	5,739	4.7%
	Operating Expenditures					
3110	Other Professional Svcs	615	800	800	-	0.0%
3410	Other Contractual Svcs	125	800	800	-	0.0%
4000	Travel & Per Diem	2,411	2,950	2,850	(100)	-3.4%
4100	Telephone, Cell, Pagers	1,717	1,704	1,788	84	4.9%
4200	Postage & Freight	430	200	200	-	0.0%
4620	Repairs & Maintenance	-	250	250	-	0.0%
4700	Printing & Binding	-	-	-	-	n/a
4915	Advertising	1,499	2,000	2,500	500	25.0%
4930	Employee Programs	6,722	9,795	9,795	-	0.0%
5100	Office Supplies	601	1,000	1,000	-	0.0%
5210	General Operating	417	500	1,000	500	100.0%
5410	Bks, Pub, Subs, Membrshps	2,163	2,200	2,210	10	0.5%
5500	Training	445	610	610	-	0.0%
	Total Operating Expenditures	17,146	22,809	23,803	994	4.4%
	Capital Outlay					
6410	Equipment	-	-	-	-	n/a
	Total Capital Outlay	-	-	-	-	n/a
	TOTAL EXPENDITURES	**142,152**	**145,484**	**152,218**	**6,733**	**4.6%**

Thad Carroll

Director of Growth Management

- Growth Management
- Building Department
- Code Enforcement

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	159,743	156,250	145,506	(10,743)	-6.9%
1400	Overtime	-	-	-	-	n/a
2100	FICA Taxes	11,907	11,997	11,169	(829)	-6.9%
2210	DH ICMA 401 Contrib.	6,432	6,330	6,583	253	4.0%
2220	GE ICMA 401 Contrib.	4,761	4,628	2,964	(1,664)	-35.9%
2310	Term Life	381	394	332	(62)	-15.7%
2320	Health Insurance	21,635	21,635	19,303	(2,332)	-10.8%
2325	Dental Insurance	741	837	592	(245)	-29.3%
2375	L/T Disability	551	578	487	(91)	-15.7%
2400	Worker's Comp.	272	312	318	6	2.0%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	206,421	202,960	187,254	(15,706)	-7.7%
	Operating Expenditures					
3110	Other Professional Svcs	17,601	27,361	28,075	714	2.6%
4000	Travel & Per Diem	1,313	650	975	325	50.0%
4100	Telephone, Cell, Pagers	1,223	750	1,206	456	60.8%
4200	Postage & Freight	30	100	100	-	0.0%
4400	Rentals & Leases	1,433	1,347	2,212	865	64.2%
4610	Vehicle Repairs	120	100	150	50	50.0%
4620	Repairs & Maintenance	632	-	-	-	n/a
4700	Printing & Binding	288	1,120	825	(295)	-26.3%
4915	Advertising	2,540	3,200	3,200	-	0.0%
4920	Recording Fees	992	1,200	1,200	-	0.0%
5100	Office Supplies	694	1,050	1,242	192	18.3%
5210	General Operating	726	300	1,350	1,050	350.0%
5260	Gas & Diesel Expense	557	350	425	75	21.4%
5270	Uniform Expense	-	50	50	-	0.0%
5410	Bks, Pub, Subs, Membrshps	831	840	720	(120)	-14.3%
5500	Training	350	650	865	215	33.1%
	Total Operating Expenditures	29,330	39,068	42,595	3,527	9.0%
	Capital Outlay					
6410	Equipment	-	-	-	-	n/a
6420	Vehicles	31,773			-	n/a
	Total Capital Outlay	31,773	-	-	-	n/a
	TOTAL EXPENDITURES	**267,524**	**242,028**	**229,849**	**(12,179)**	**-5.0%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	32,232	31,595	56,763	25,168	79.7%
2100	FICA Taxes	2,445	2,426	4,358	1,932	79.7%
2220	GE ICMA 401 Contrib.	1,897	1,896	3,406	1,510	79.7%
2310	Term Life	72	80	143	63	79.6%
2320	Health Insurance	5,904	6,441	14,203	7,762	120.5%
2325	Dental Insurance	206	279	592	313	112.2%
2375	L/T Disability	102	117	210	93	79.7%
2400	Worker's Comp.	55	63	124	61	96.7%
	Total Personal Services	42,912	42,897	79,800	36,903	86.0%
	Operating Expenditures					
3110	Other Professional Svcs	-	-		-	n/a
3410	Other Contractual Svcs	266,563	169,300	259,300	90,000	53.2%
4100	Telephone, Cell, Pagers	621	708	708	-	0.0%
4400	Rentals & Leases	1,377	1,347	2,212	865	64.2%
4610	Vehicle Repairs			100	100	n/a
4620	Repairs & Maintenance	632	-	-	-	n/a
4700	Printing & Binding	300	1,290	775	(515)	-39.9%
5100	Office Supplies	615	770	1,130	360	46.8%
5210	General Operating	197	235	235	-	0.0%
5250	Convn Fees & Serv Chrgs	70	-	500	500	n/a
5410	Bks, Pub, Subs, Membrshps	117	100	125	25	20.0%
5500	Training	-	100	100	-	0.0%
	Total Operating Expenditures	270,492	173,850	265,185	91,335	52.5%
	TOTAL EXPENDITURES	**313,405**	**216,747**	**344,985**	**128,238**	**59.2%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	30,167	38,636	42,182	3,546	9.2%
1400	Overtime				-	n/a
2100	FICA Taxes	2,315	2,956	3,239	283	9.6%
2210	DH ICMA 401 Contrib.				-	n/a
2220	GE ICMA 401 Contrib.			2,531	2,531	n/a
2310	Term Life			106	106	n/a
2320	Health Insurance			7,101	7,101	n/a
2325	Dental Insurance			296	296	n/a
2375	L/T Disability			156	156	n/a
2400	Worker's Comp.	740	848	1,014	166	19.6%
	Total Personal Services	33,223	42,440	56,626	14,186	33.4%
	Operating Expenditures					
3110	Other Professional Svcs	2,650	3,500	3,450	(50)	-1.4%
3410	Other Contractual Svcs	8,285	4,960	5,110	150	3.0%
4000	Travel & Per Diem	767	600	400	(200)	-33.3%
4100	Telephone, Cell, Pagers	616	1,248	1,260	12	1.0%
4400	Rentals & Leases	529	559	905	346	61.9%
4610	Vehicle Repairs	316	300	350	50	16.7%
4620	Repairs & Maintenance	316		-	-	n/a
4700	Printing & Binding	118	575	325	(250)	-43.5%
4920	Recording Fees	1,021	1,225	1,500	275	22.4%
5100	Office Supplies	49	250	250	-	0.0%
5210	General Operating	125	239	100	(139)	-58.2%
5260	Gas & Diesel Expense	907	1,000	1,150	150	15.0%
5270	Uniform Expense	-	50	50	-	0.0%
5410	Bks, Pub, Subs, Membrshps	55	40	40	-	0.0%
5500	Training	350	420	425	5	1.2%
	Total Operating Expenditures	16,103	14,966	15,315	349	2.3%
	TOTAL EXPENDITURES	**49,326**	**57,406**	**71,941**	**14,535**	**25.3%**

Chris McKinstry

Police Chief

- Police Department
- Police-Villages Detail

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	1,563,856	1,557,145	1,611,076	53,931	3.5%
1400	Overtime	61,276	43,300	48,300	5,000	11.5%
1410	Overtime-Special Detail	10,016	12,000	12,000	-	0.0%
1530	Police Incentive Pay	18,951	19,740	18,840	(900)	-4.6%
2100	FICA Taxes	120,280	125,264	129,711	4,447	3.6%
2220	GE ICMA 401 Contrib.	7,095	9,557	9,922	364	3.8%
2240	Police Retirement	239,395	217,295	184,370	(32,926)	-15.2%
2241	State Cas.Ins.Premium Tax	88,482	84,000	88,000	4,000	4.8%
2310	Term Life	3,357	3,574	3,645	71	2.0%
2320	Health Insurance	260,389	276,203	302,374	26,172	9.5%
2325	Dental Insurance	7,316	8,653	9,181	528	6.1%
2375	L/T Disability	5,022	5,248	5,352	105	2.0%
2400	Worker's Comp.	61,575	66,032	75,923	9,891	15.0%
2500	Unemployment Comp.	13,475	-	-	-	n/a
	Total Personal Services	2,460,486	2,428,010	2,498,695	70,684	2.9%
	Operating Expenditures					
3110	Other Professional Svcs	7,929	10,045	4,045	(6,000)	-59.7%
3410	Other Contractual Svcs	311,168	237,241	238,381	1,140	0.5%
4000	Travel & Per Diem	2,300	2,000	2,500	500	25.0%
4100	Telephone, Cell, Pagers	25,053	29,016	29,016	-	0.0%
4200	Postage & Freight	235	500	500	-	0.0%
4310	Electricity	22,179	24,000	24,000	-	0.0%
4320	Water/Sewer	848	1,050	1,050	-	0.0%
4400	Rentals & Leases	6,244	6,311	6,311	-	0.0%
4500	Insurance	1,711	1,780	1,780	-	0.0%
4610	Vehicle Repairs	36,626	38,720	38,720	-	0.0%
4620	Repairs & Maintenance	62,404	50,377	40,223	(10,154)	-20.2%
4700	Printing & Binding	2,385	3,000	3,000	-	0.0%
4910	Other Current Charges	281	630	630	-	0.0%
4915	Advertising	-	100	100	-	0.0%
4920	Recording Fees	-	50	50	-	0.0%
4990	Forfeiture Expense	250	2,239		(2,239)	-100.0%
4995	Safety Donations Expense				-	n/a
4996	ACO Donations Expense				-	n/a
5100	Office Supplies	3,648	4,000	4,000	-	0.0%
5210	General Operating	51,436	43,875	52,675	8,800	20.1%
5240	LLEBG Grant Expenses	5,812	-		-	n/a
5260	Gas & Diesel Expense	126,615	111,000	111,000	-	0.0%
5270	Uniform Expense	18,016	10,580	10,600	20	0.2%
5410	Bks, Pub, Subs, Membrshps	2,295	3,040	3,130	90	3.0%
5420	Police Ed. 2nd Dollar	7,056	-		-	n/a
5500	Training	2,884	6,200	6,600	400	6.5%
	Total Operating Expenditures	697,375	585,754	578,311	(7,443)	-1.3%

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Capital Outlay					
6410	Equipment	-	-	8,840	8,840	n/a
6412	Police Training Equipment	-	-	-	-	n/a
6420	Vehicles	142,680	89,500	166,000	76,500	85.5%
6440	LLEBG Grant	1,987	-	-	-	n/a
	Total Capital Outlay	144,667	89,500	174,840	85,340	95.4%
	TOTAL EXPENDITURES	**3,302,527**	**3,103,264**	**3,251,846**	**148,581**	**4.8%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	105,975	98,450	99,816	1,366	1.4%
1400	Overtime	494	1,000	1,000	-	0.0%
1530	Police Incentive Pay	1,714	1,560	2,100	540	34.6%
2100	FICA Taxes	7,422	7,753	7,901	148	1.9%
2240	Police Retirement	16,532	15,455	13,070	(2,384)	-15.4%
2310	Term Life	194	229	244	15	6.5%
2320	Health Insurance	13,331	12,881	20,524	7,643	59.3%
2325	Dental Insurance	442	558	592	34	6.1%
2375	L/T Disability	302	336	358	22	6.5%
2400	Worker's Comp.	4,127	4,706	5,251	544	11.6%
	Total Personal Services	150,534	142,929	150,856	7,928	5.5%
	Operating Expenditures					
3410	Other Contractual Svcs	1,980	2,004	2,004	-	0.0%
5260	Gas & Diesel Expense	5,721	6,000	6,000	-	0.0%
5270	Uniform Expense	1,663	504	504	-	0.0%
	Total Operating Expenditures	9,364	8,508	8,508	-	0.0%
	TOTAL EXPENDITURES	**159,898**	**151,437**	**159,364**	**7,928**	**5.2%**

Marsha Brinson

Director of Library and Information Services

- Library
- Community Building

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	246,777	229,154	235,622	6,469	2.8%
2100	FICA Taxes	18,341	17,595	18,089	494	2.8%
2210	DH ICMA 401 Contrib.	3,969	3,149	3,276	127	4.0%
2220	GE ICMA 401 Contrib.	11,449	11,050	11,437	387	3.5%
2310	Term Life	522	577	567	(11)	-1.9%
2320	Health Insurance	48,268	51,170	49,710	(1,460)	-2.9%
2325	Dental Insurance	1,657	1,954	2,073	119	6.1%
2375	L/T Disability	756	848	832	(16)	-1.9%
2400	Worker's Comp.	490	457	515	58	12.6%
	Total Personal Services	332,228	315,954	322,120	6,166	2.0%
	Operating Expenditures					
3110	Other Professional Svcs	417	200	300	100	50.0%
3410	Other Contractual Svcs	36,357	38,420	49,689	11,269	29.3%
4000	Travel & Per Diem	255	200	200	-	0.0%
4100	Telephone, Cell, Pagers	8,935	11,100	13,080	1,980	17.8%
4200	Postage & Freight	-	60	60	-	0.0%
4310	Electricity	41,728	37,000	40,000	3,000	8.1%
4320	Water/Sewer	4,409	3,500	4,500	1,000	28.6%
4499	Rentals & Leases	2,304	2,304	2,304	-	0.0%
4620	Repairs & Maintenance	6,700	12,000	32,455	20,455	170.5%
4700	Printing & Binding	779	2,500	2,500	-	0.0%
4910	Other Current Charges	-	-	75	75	n/a
5100	Office Supplies	2,305	2,900	3,000	100	3.4%
5210	General Operating	14,344	9,285	15,285	6,000	64.6%
5299	Library Donation Expense	2,161	1,600	1,600	-	0.0%
5410	Bks, Pub, Subs, Membrshps	68	150	150	-	0.0%
5500	Training	-	-	250	250	n/a
	Total Operating Expenditures	120,761	121,219	165,448	44,229	36.5%
	Capital Outlay					
6200	Buildings				-	n/a
6410	Equipment	30,656	-		-	n/a
6445	Friends of Library	2,918			-	n/a
6600	Books, Pub, Library Material	59,443	45,000	53,000	8,000	17.8%
	Total Capital Outlay	93,017	45,000	53,000	8,000	17.8%
	Debt Service					
7100	Principal Payments	66,743	828,820	865,685	36,865	4.4%
7200	Interest Payments	137,257	119,180	82,315	(36,865)	-30.9%
	Total Debt Service	204,000	948,000	948,000	-	0.0%
	TOTAL EXPENDITURES	**750,006**	**1,430,173**	**1,488,568**	**58,395**	**4.1%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Operating Expenditures					
3410	Other Contractual Svcs	2,273	3,000	3,660	660	22.0%
4100	Telephone, Cell, Pagers	631	600	600	-	0.0%
4310	Electricity	1,122	1,300	1,300	-	0.0%
4320	Water/Sewer	374	1,400	1,400	-	0.0%
4620	Repairs & Maintenance	614	1,995	2,500	505	25.3%
5210	General Operating	993	1,500	2,535	1,035	69.0%
	Total Operating Expenditures	6,007	9,795	11,995	2,200	22.5%
	Capital Outlay					
6410	Equipment	-	-	6,744	6,744	n/a
	Total Capital Outlay	-	-	6,744	6,744	n/a
	TOTAL EXPENDITURES	**6,007**	**9,795**	**18,739**	**8,944**	**91.3%**

Mike Burske

Director of
Parks and Recreation

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	205,959	207,334	215,634	8,299	4.0%
1400	Overtime	5,421	5,500	5,500	-	0.0%
2100	FICA Taxes	14,894	16,346	16,984	637	3.9%
2210	DH ICMA 401 Contrib.	5,909	5,809	6,042	233	4.0%
2220	GE ICMA 401 Contrib.	8,601	8,745	9,082	337	3.8%
2310	Term Life	492	522	543	21	4.0%
2320	Health Insurance	41,858	43,468	47,928	4,459	10.3%
2325	Dental Insurance	1,152	1,396	1,481	85	6.1%
2375	L/T Disability	711	767	798	31	4.0%
2400	Worker's Comp.	6,791	7,768	8,838	1,070	13.8%
	Total Personal Services	291,789	297,657	312,829	15,172	5.1%
	Operating Expenditures					
3110	Other Professional Svcs	1,922	2,500	2,500	-	0.0%
3200	Accounting & Auditing	-	3,200	-	(3,200)	n/a
3410	Other Contractual Svcs	7,325	7,800	8,720	920	11.8%
4000	Travel & Per Diem	32	190	1,000	810	426.3%
4100	Telephone, Cell, Pagers	4,895	5,658	5,700	42	0.7%
4200	Postage & Freight	105	300	300	-	0.0%
4310	Electricity	15,119	20,800	20,800	-	0.0%
4320	Water/Sewer	53,904	69,000	69,000	-	0.0%
4340	Waste Disposal	-	150	150	-	0.0%
4400	Rentals & Leases	190	2,250	2,250	-	0.0%
4610	Vehicle Repairs	742	2,500	2,500	-	0.0%
4620	Repairs & Maintenance	17,521	16,000	19,500	3,500	21.9%
4700	Printing & Binding	44	100	100	-	0.0%
4800	Promotional Activities	2,970	4,900	6,000	1,100	22.4%
4910	Other Current Charges	714	600	600	-	0.0%
4915	Advertising	875	250	250	-	0.0%
4950	Lights of Lady Lake	9,325	5,250	6,000	750	14.3%
5100	Office Supplies	441	1,000	1,000	-	0.0%
5210	General Operating	40,231	44,385	65,169	20,784	46.8%
5212	Historical Society Expense	10,000	10,000	10,000	-	0.0%
5213	Forestry Grant	-	-	-	-	n/a
5221	Contrib. Tree & Beaut. Exp	353	-	-	-	n/a
5260	Gas & Diesel Expense	12,275	11,000	11,000	-	0.0%
5270	Uniform Expense	907	2,000	2,000	-	0.0%
5410	Bks, Pub, Subs, Membrshps	375	1,000	1,000	-	0.0%
5500	Training	50	400	400	-	0.0%
	Total Operating Expenditures	180,314	211,233	235,939	24,706	11.7%
	Capital Outlay					
6310	Improve Other Than Bldg	26,575	-	-	-	n/a
6321	Safe Routes to School	475,874	140,380	-	(140,380)	-100.0%
6410	Equipment	29,648	-	8,000	8,000	n/a
6420	Vehicles	31,773	-	-	-	n/a
	Total Capital Outlay	563,871	140,380	8,000	(132,380)	-94.3%
	TOTAL EXPENDITURES	**1,035,973**	**649,270**	**556,768**	**(92,502)**	**-14.2%**

C.T. Eagle

Director of Public Works

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

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	139,334	134,992	140,379	5,387	4.0%
1400	Overtime	32			(32)	n/a
2100	FICA Taxes	10,485	10,425	10,838	414	4.0%
2210	DH ICMA 401 Contrib.	7,400	7,295	7,586	291	4.0%
2220	GE ICMA 401 Contrib.	3,749	3,504	3,644	140	4.0%
2310	Term Life	330	340	354	14	4.0%
2320	Health Insurance	15,748	15,748	17,364	1,616	10.3%
2325	Dental Insurance	494	558	592	34	6.1%
2375	L/T Disability	483	499	519	20	4.0%
2400	Worker's Comp.	239	269	307	37	13.9%
	Total Personal Services	178,294	173,631	181,584	7,921	4.6%
	Operating Expenditures					
3410	Other Contractual Svcs	9,950	10,000	11,101	1,101	11.0%
4000	Travel & Per Diem	3	100	100	-	0.0%
4100	Telephone, Cell, Pagers	6,357	7,100	7,100	-	0.0%
4200	Postage & Freight	-	50	50	-	0.0%
4310	Electricity	5,820	15,000	15,000	-	0.0%
4320	Water/Sewer	604	650	650	-	0.0%
4400	Rentals & Leases	1,643	1,900	1,900	-	0.0%
4610	Vehicle Repairs	859	1,000	1,000	-	0.0%
4620	Repairs & Maintenance	4,021	5,414	5,414	-	0.0%
4700	Printing & Binding	415	300	300	-	0.0%
4910	Other Current Charges	38	40	315	275	687.5%
5100	Office Supplies	764	900	900	-	0.0%
5210	General Operating	5,717	5,500	7,200	1,700	30.9%
5260	Gas & Diesel Expense	2,475	1,700	2,200	500	29.4%
5270	Uniform Expense	265	350	350	-	0.0%
5410	Bks, Pub, Subs, Membrshps	239	214	230	16	7.5%
5500	Training	-	120	120	-	0.0%
	Total Operating Expenditures	39,169	50,338	53,930	3,592	7.1%
	Capital Outlay					
6310	Improve Other Than Bldg	-	-	-	-	n/a
6420	Vehicles	31,773	-	-	-	n/a
	Total Capital Outlay	31,773	-	-	-	n/a
	TOTAL EXPENDITURES	**249,236**	**223,969**	**235,514**	**11,513**	**5.1%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	61,245	58,240	60,570	2,330	4.0%
1400	Overtime	2,164	2,000	2,000	-	0.0%
1410	Overtime-Special Detail	813	-	1,000	1,000	n/a
2100	FICA Taxes	4,674	4,625	4,880	255	5.5%
2220	GE ICMA 401 Contrib.	3,821	3,614	3,814	200	5.5%
2310	Term Life	144	147	153	6	3.8%
2320	Health Insurance	15,748	15,748	17,364	1,616	10.3%
2325	Dental Insurance	247	558	592	34	6.1%
2375	L/T Disability	205	215	224	9	4.0%
2400	Worker's Comp.	2,178	2,496	2,884	388	15.6%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	91,239	87,644	93,480	5,837	6.7%
	Operating Expenditures					
3110	Other Professional Svcs	47	150	150	-	0.0%
4000	Travel & Per Diem	10	60	60	-	0.0%
4100	Telephone, Cell, Pagers	269	720	720	-	0.0%
4610	Vehicle Repairs	167	1,500	1,500	-	0.0%
4620	Repairs & Maintenance	3,377	400	400	-	0.0%
5100	Office Supplies	-	50	50	-	0.0%
5210	General Operating	1,421	2,000	2,000	-	0.0%
5260	Gas & Diesel Expense	4,096	3,500	3,500	-	0.0%
5270	Uniform Expense	844	900	1,100	200	22.2%
5410	Bks, Pub, Subs, Membrshps	-	50	50	-	0.0%
5500	Training	485	500	500	-	0.0%
	Total Operating Expenditures	10,716	9,830	10,030	200	2.0%
	Capital Outlay					
6410	Equipment	-	-		-	n/a
6420	Vehicles	-	60,000		(60,000)	-100.0%
	Total Capital Outlay	-	60,000	-	(60,000)	n/a
	TOTAL EXPENDITURES	**101,955**	**157,474**	**103,510**	**(53,963)**	**-34.3%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	75,459	74,006	78,042	4,035	5.5%
1400	Overtime	2,619	3,000	3,000	-	0.0%
2100	FICA Taxes	5,585	5,912	6,222	310	5.2%
2220	GE ICMA 401 Contrib.	3,614	4,620	4,862	242	5.2%
2310	Term Life	173	186	197	10	5.4%
2320	Health Insurance	14,228	15,748	17,364	1,616	10.3%
2325	Dental Insurance	442	558	592	34	6.1%
2375	L/T Disability	246	274	289	15	5.5%
2400	Worker's Comp.	2,091	2,910	3,353	443	15.2%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	104,457	107,215	113,921	6,705	6.3%
	Operating Expenditures					
3110	Other Professional Svcs	334	150	150	-	0.0%
3410	Other Contractual Svcs	-	-	-	-	n/a
4000	Travel & Per Diem	-	50	50	-	0.0%
4100	Telephone, Cell, Pagers	881	1,368	1,368	-	0.0%
4200	Postage & Freight	-	-	-	-	n/a
4310	Electricity	2,340	3,000	3,000	-	0.0%
4610	Vehicle Repairs	110	500	500	-	0.0%
4620	Repairs & Maintenance	1,254	1,500	1,500	-	0.0%
4700	Printing & Binding	-	50	50	-	0.0%
4910	Other Current Charges	106	25	25	-	0.0%
4915	Advertising	-	-	-	-	n/a
5100	Office Supplies	228	150	150	-	0.0%
5210	General Operating	7,444	7,300	7,300	-	0.0%
5260	Gas & Diesel Expense	4,401	3,504	3,504	-	0.0%
5270	Uniform Expense	1,097	1,200	1,400	200	16.7%
5500	Training	770	700	500	(200)	-28.6%
	Total Operating Expenditures	18,965	19,497	19,497	-	0.0%
	Capital Outlay					
6200	Buildings	-	-	-	-	n/a
6410	Equipment	10,001	-	-	-	n/a
	Total Capital Outlay	10,001	-	-	-	n/a
	TOTAL EXPENDITURES	**133,423**	**126,712**	**133,418**	**6,705**	**5.3%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	388,651	377,666	393,203	15,538	4.1%
1400	Overtime	8,119	7,500	7,500	-	0.0%
1410	Overtime-Special Detail	19,450	10,000	10,000	-	0.0%
2100	FICA Taxes	29,531	30,397	31,590	1,193	3.9%
2220	GE ICMA 401 Contrib.	28,790	27,261	28,337	1,076	3.9%
2310	Term Life	896	952	991	39	4.1%
2320	Health Insurance	89,286	88,898	101,566	12,668	14.3%
2325	Dental Insurance	2,192	2,791	2,962	170	6.1%
2375	L/T Disability	1,328	1,397	1,455	57	4.1%
2400	Worker's Comp.	29,273	33,530	38,159	4,629	13.8%
	Total Personal Services	597,514	580,392	615,762	35,371	6.1%
	Operating Expenditures					
3110	Other Professional Svcs	47	5,200	5,200	-	0.0%
3410	Other Contractual Svcs	53,117	58,400	58,400	-	0.0%
4000	Travel & Per Diem	36	100	100	-	0.0%
4100	Telephone, Cell, Pagers	2,167	3,900	3,900	-	0.0%
4200	Postage & Freight	14	50	50	-	0.0%
4310	Electricity	160,495	160,000	160,000	-	0.0%
4320	Water/Sewer	8,101	15,000	15,000	-	0.0%
4340	Waste Disposal	-	300	300	-	0.0%
4400	Rentals & Leases	179	200	200	-	0.0%
4610	Vehicle Repairs	8,480	10,000	10,000	-	0.0%
4620	Repairs & Maintenance	44,410	50,000	63,000	13,000	26.0%
4622	Road Resurfacing	647,516	200,000	200,000	-	0.0%
4700	Printing & Binding	-	200	200	-	0.0%
4910	Other Current Charges	25	250	250	-	0.0%
4915	Advertising	-	50	50	-	0.0%
5100	Office Supplies	126	200	200	-	0.0%
5210	General Operating	33,226	40,225	45,525	5,300	13.2%
5260	Gas & Diesel Expense	25,842	30,000	30,000	-	0.0%
5270	Uniform Expense	4,122	4,232	4,732	500	11.8%
5300	Road Materials & Supplies	19,934	20,000	30,000	10,000	50.0%
5410	Bks, Pub, Subs, Membrshps	484	320	320	-	0.0%
5500	Training	1,618	1,125	900	(225)	-20.0%
	Total Operating Expenditures	1,009,938	599,752	628,327	28,575	4.8%
	Capital Outlay					
6121	CDBG Small Cities Grant	693,190	-		-	n/a
6410	Equipment	43,138	17,500	37,000	19,500	111.4%
	Total Capital Outlay	736,328	17,500	37,000	19,500	111.4%
	TOTAL EXPENDITURES	**2,343,781**	**1,197,644**	**1,281,089**	**83,446**	**7.0%**

Other Government Services

- Town Hall
- Town Attorney
- Villages Fire Protection

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Operating Expenditures					
3110	Other Professional Svcs	2,880	175	975	800	457.1%
3410	Other Contractual Svcs	8,278	11,450	12,590	1,140	10.0%
4100	Telephone, Cell, Pagers	2,279	2,544	2,664	120	4.7%
4200	Postage & Freight	6,825	7,500	7,500	-	0.0%
4310	Electricity	22,197	28,000	28,000	-	0.0%
4320	Water/Sewer	905	960	960	-	0.0%
4400	Rentals & Leases	5,474	6,108	5,546	(562)	-9.2%
4500	Insurance	169,367	178,500	201,193	22,693	12.7%
4610	Vehicle Repairs	522	500	500	-	0.0%
4620	Repairs & Maintenance	48,647	41,635	41,635	-	0.0%
4700	Printing & Binding	2,566	780	2,316	1,536	196.9%
4910	Other Current Charges	226	365	2,240	1,875	513.7%
5100	Office Supplies	-	-	-	-	n/a
5210	General Operating	9,181	8,580	8,580	-	0.0%
5250	Bank Fees & Service Chrgs	4,230	4,320	4,800	480	11.1%
5260	Gas & Diesel Expense	184	500	350	(150)	-30.0%
5410	Bks, Pub, Subs, Membrshps	330	340	349	9	2.6%
5500	Training	-	-	-	-	n/a
8200	Aid to Private Organizations	12,000	12,000	12,000	-	0.0%
	Total Operating Expenditures	296,091	304,257	332,198	27,941	8.4%
	Capital Outlay					
6110	Land	168,682	-	-	-	n/a
6200	Buildings	-	-	-	-	n/a
6410	Equipment	26,032	-	-	-	n/a
	Total Capital Outlay	194,714	-	-	-	n/a
	Interfund Transfers & Other Uses					
9199	Transfers To Reserve	-	-	-	-	n/a
9900	Contingency	-	55,515	61,921	6,406	11.5%
	Total Interfund Transfers & Other Uses	-	55,515	61,921	6,406	11.5%
	TOTAL EXPENDITURES	**490,805**	**359,772**	**394,119**	**34,347**	**9.5%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Operating Expenditures					
3110	Other Professional Svcs	73,193	100,000	105,000	5,000	5.0%
3112	Police Dept. Legal Fees	11,204	20,000	20,000	-	0.0%
4925	Settlement	-	-		-	n/a
	Total Operating Expenditures	84,397	120,000	125,000	5,000	4.2%
	TOTAL EXPENDITURES	**84,397**	**120,000**	**125,000**	**5,000**	**4.2%**

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Operating Expenditures					
3110	Other Professional Svcs	14,631	14,714	14,714	-	0.0%
3410	Other Contractual Svcs	718,487	735,699	735,699	-	0.0%
	Total Operating Expenditures	733,117	750,413	750,413	-	0.0%
	TOTAL EXPENDITURES	**733,117**	**750,413**	**750,413**	**-**	**0.0%**

Special Revenue Fund

Infrastructure Sales Tax

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
REVENUE & EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2014 ACTUALS	FY2015 BUDGET	FY2016 PROPOSED	Increase/Decrease Dollar	Increase/Decrease %
REVENUES						
312.60.00	Infrastructure One-Cent Surtax	1,191,905	1,125,500	1,174,000	48,500	4.3%
361.10.00	Pooled Cash - Interest	636	600	600	0	0.0%
389.90.00	Transfer fm Reserves	-	-	-	-	n/a
	Revenue Totals	**1,192,541**	**1,126,100**	**1,174,600**	**48,500**	4.3%
EXPENDITURES						
9101	Transfer to General Fund	293,210	1,025,000	1,114,000	89,000	8.7%
9104	Transfer to Utility Fund	790,325	-		0	n/a
9199	Transfer to Reserve	-	101,100	60,600	(40,500)	-40.1%
	Expenditure Totals	**1,083,535**	**1,126,100**	**1,174,600**	**48,500**	4.3%

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENDITURES BY OBJECT
SPECIAL REVENUE FUND

Operating Expenditures

Total		Account Number & Description	Quantity	Amount		Sub-Total
1,114,000	9101	Transfer to General Fund				
		Library Loan Payment				**948,000**
		Purchase Police Vehicles				**166,000**
		2 Dodge Chargers marked vehicles (SALES SURTAX)	2	40,000	80,000	
		2 Ford Utility Vehicles (SALES SURTAX)				
		K-9	1	45,000	45,000	
		Marked Ford	1	41,000	41,000	
0	9104	Transfer to Utility				
60,600	9199	Transfer to Reserve				
1,174,600		Operating Expenditures				

Estimated Revenues

Utilities

Utility Fund Revenue

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
REVENUE BY SOURCE CODE
UTILITY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2014 ACTUALS	FY2015 BUDGET	FY2016 PROPOSED	Increase/Decrease Dollar	Increase/Decrease %
SOLID WASTE ASSESSMENTS						
325.21.01	Solid Waste Fees / Assessments	362,489	359,374	1,027,987	668,613	186.0%
325.21.10	Solid Waste Interim Assessments	1,823	1,344	1,442	98	6.8%
	Solid Waste Assessment Total	**364,311**	**360,718**	**1,029,429**	**668,711**	185.4%
WATER REVENUES						
343.30.00	Water Sales	1,040,636	1,011,418	1,026,336	14,918	1.5%
343.31.00	Turn on Fees	16,150	16,537	16,945	408	2.5%
343.32.00	Tap In Fee / Include Meter	-	233	-	(233)	-100.0%
343.33.00	Reconnect Fees	15,875	15,654	16,459	805	5.1%
343.35.00	Installation Fee - Meter	8,487	3,506	5,417	1,911	54.5%
343.36.00	Late Fees	42,710	43,924	43,234	(690)	-1.6%
343.37.00	Other Revenue	3,496	4,171	3,671	(500)	-12.0%
343.39.00	Convenience Fees	6,339	4,178	5,845	1,667	39.9%
343.53.00	Reuse Connection Fees	375	-	-	-	n/a
343.54.00	Reuse Other Revenue	575	-	-	-	n/a
	Water Revenue Total	**1,134,642**	**1,099,621**	**1,117,907**	**18,286**	1.7%
SEWER REVENUES						
343.50.00	Sewer Usage Fees	658,876	625,073	640,885	15,812	2.5%
343.57.00	Sewer Other Revenue	1,400	689	1,050	361	52.4%
	Sewer Revenue Totals	**660,276**	**625,762**	**641,935**	**16,173**	2.6%
REUSE REVENUES						
343.51.00	Reuse Water Sales	86,431	86,174	100,482	14,308	16.6%
	Reuse Revenue Totals	**86,431**	**86,174**	**100,482**	**14,308**	16.6%
INTEREST EARNINGS						
361.10.00	Pooled Cash - Interest	1,169	1,157	1,145	(12)	-1.0%
361.11.00	State Board Accounts - Interest	2,458	2,378	2,753	375	15.8%
361.15.00	SunTrust Money Market Interest	28	58	28	(30)	-51.7%
361.30.00	Net Increase/Decrease In Fair Value	(8,258)	17,594	2,314	(15,280)	-86.8%
	Interest Earnings Total	**(4,604)**	**21,187**	**6,240**	**(14,947)**	-70.5%
324.XX.XX	Impact Fees	161,466	-	-	-	n/a
369.40.00	Other Misc Revenue	145	-	-	-	n/a
		161,611	-	-	-	n/a
TRANSFERS IN						
381.10.00	Transfer From Special Revenue	-	-	-	0	n/a
389.28.00	Transfer From Sewer Impact Fees	-	20,000	22,000	2,000	10.0%
389.80.00	Capital Contribution	-	-	-	-	n/a
389.90.00	Cash Balance Forward (Retained Earnings)	-	-	-	0	n/a
	Transfers In Total	**-**	**20,000**	**22,000**	**2,000**	10.0%
		2,402,668	2,213,462	2,917,993	704,531	31.8%

UTILITY EXPENSE SUMMARY

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSE RECAP BY OBJECT
UTILITY FUND

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	447,039	459,622	452,209	(7,414)	-1.6%
1400	Overtime	18,224	19,000	19,000	-	0.0%
2100	FICA Taxes	33,035	37,042	36,472	(569)	-1.5%
2220	GE ICMA 401 Contrib.	28,164	29,091	28,661	(430)	-1.5%
2310	Term Life	1,026	1,147	1,128	(19)	-1.7%
2320	Health Insurance	99,819	109,980	113,219	3,239	2.9%
2325	Dental Insurance	2,624	3,349	3,258	(91)	-2.7%
2375	L/T Disability	1,490	1,684	1,656	(28)	-1.6%
2400	Worker's Comp.	15,300	17,566	20,125	2,559	14.6%
	Total Personal Services	646,722	678,480	675,727	(2,753)	-0.4%
	Operating Expenditures					
3110	Other Professional Svcs	128,456	79,050	93,256	14,206	18.0%
3200	Accounting & Auditing	8,000	14,000	14,000	-	0.0%
3410	Other Contractual Svcs	70,876	107,979	111,101	3,122	2.9%
3410	Other Contr. Svcs-Solid Waste	323,119	329,958	927,251	597,293	181.0%
4000	Travel & Per Diem	-	2,050	2,050	-	0.0%
4100	Telephone, Cell, Pagers	6,757	8,400	8,400	-	0.0%
4200	Postage & Freight	11,515	10,150	10,150	-	0.0%
4310	Electricity	141,756	151,000	151,000	-	0.0%
4320	Water/Sewer	4,570	7,400	7,400	-	0.0%
4330	VCDD Wastewater Flow	6	500	500	-	0.0%
4400	Rentals & Leases	1,668	1,800	1,800	-	0.0%
4500	Insurance	84,942	91,954	101,150	9,196	10.0%
4610	Vehicle Repairs	11,066	7,000	7,000	-	0.0%
4620	Repairs & Maintenance	94,580	191,940	204,607	12,667	6.6%
4700	Printing & Binding	526	590	590	-	0.0%
4800	Promotional Activities	14,456	15,000	15,000	-	0.0%
4910	Other Current Charges	2,100	2,323	2,325	2	0.1%
4915	Advertising	-	-	-	-	n/a
4960	Amort. Sewer Cap Agreement	39,055	39,055	39,055	-	0.0%
4970	Bad Debt Expenses	(8,681)	-	-	-	n/a
5100	Office Supplies	1,868	2,750	2,750	-	0.0%
5210	General Operating	220,564	100,372	89,475	(10,897)	-10.9%
5240	Bank Fees & Service Chrgs	4,224	4,200	4,200	-	0.0%
5251	Convenience Fee Costs	7,746	9,500	9,500	-	0.0%
5260	Gas & Diesel Expense	40,722	36,000	36,000	-	0.0%
5270	Uniform Expense	4,454	4,254	4,254	-	0.0%
5410	Bks, Pub, Subs, Membrshps	704	1,484	1,484	-	0.0%
5500	Training	945	2,700	2,700	-	0.0%
5900	Depreciation Expense	1,027,527	-	-	-	n/a
	Total Operating Expenditures	2,243,521	1,221,409	1,846,998	625,589	51.2%

Expenses

Utilities

UTILITY EXPENSE SUMMARY

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSE RECAP BY OBJECT
UTILITY FUND

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
			-			
	Capital Outlay					
6120	Land Improvements	-	-	-	-	n/a
6310	Improve Other Than Bldg	-	-	-	-	n/a
6410	Equipment	-	40,813	114,670	73,857	181.0%
6420	Vehicles	-	-	52,000	52,000	n/a
	Total Capital Outlay	-	40,813	166,670	125,857	308.4%
	Debt Service					
7100	Principal Payments	-	-	-	-	n/a
7200	Interest Payments	14,716	-	-	-	n/a
7300	Other Debt Service Costs	1,134	-	-	-	n/a
	Total Debt Service	15,850	-	-	-	n/a
	Interfund Transfers & Other Uses					
9101	Transfers To General Fund	144,123	144,123	222,330	78,207	54.3%
9199	Transfers To Reserve	-	128,637	6,268	(122,369)	-95.1%
	Total Interfund Transfers & Other Uses	144,123	272,760	228,598	(44,162)	-16.2%
	TOTAL EXPENDITURES	**3,050,216**	**2,213,462**	**2,917,993**	**704,531**	31.8%

C.T. Eagle

Director of Public Works

- Water

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	355,648	346,534	360,406	13,871	4.0%
1400	Overtime	11,803	10,000	10,000	-	0.0%
2100	FICA Taxes	25,789	27,551	28,616	1,065	3.9%
2220	GE ICMA 401 Contrib.	22,356	21,765	22,613	847	3.9%
2310	Term Life	817	868	903	35	4.0%
2320	Health Insurance	84,071	87,791	95,855	8,064	9.2%
2325	Dental Insurance	2,130	2,512	2,665	153	6.1%
2375	L/T Disability	1,186	1,275	1,326	51	4.0%
2400	Worker's Comp.	11,083	12,795	15,812	3,017	23.6%
2500	Unemployment Comp.	-	-	-	-	n/a
	Total Personal Services	514,884	511,091	538,195	27,104	5.3%
	Operating Expenditures					
3110	Other Professional Svcs	14,598	21,350	41,350	20,000	93.7%
3200	Accounting & Auditing	5,500	10,500	10,500	-	0.0%
3410	Other Contractual Svcs	42,407	56,910	57,783	873	1.5%
4000	Travel & Per Diem	-	1,550	1,550	-	0.0%
4100	Telephone, Cell, Pagers	5,452	6,400	6,400	-	0.0%
4200	Postage & Freight	11,401	10,000	10,000	-	0.0%
4310	Electricity	41,985	41,000	41,000	-	0.0%
4400	Rentals & Leases	1,668	1,800	1,800	-	0.0%
4500	Insurance	42,471	45,977	50,575	4,598	10.0%
4610	Vehicle Repairs	9,046	5,000	5,000	-	0.0%
4620	Repairs & Maintenance	50,686	74,400	34,000	(40,400)	-54.3%
4700	Printing & Binding	526	540	540	-	0.0%
4800	Promotional Activities	14,456	15,000	15,000	-	0.0%
4910	Other Current Charges	2,025	2,123	2,125	2	0.1%
4920	Recording Fees	-	-	-	-	n/a
4970	Bad Debt Expenses	(391)	-	-	-	n/a
5100	Office Supplies	1,726	2,500	2,500	-	0.0%
5210	General Operating	186,250	76,372	62,885	(13,487)	-17.7%
5240	Bank Fees & Service Chrgs	4,224	4,200	4,200	-	0.0%
5251	Convenience Fee Costs	7,746	9,500	9,500	-	0.0%
5260	Gas & Diesel Expense	28,272	28,000	28,000	-	0.0%
5270	Uniform Expense	3,353	3,330	3,330	-	0.0%
5410	Bks, Pub, Subs, Membrshps	704	984	984	-	0.0%
5500	Training	945	2,000	2,000	-	0.0%
5900	Depreciation Expense	315,771	-	-	-	n/a
	Total Operating Expenditures	790,822	419,436	391,022	(28,414)	-6.8%
	Capital Outlay					
6310	Improve Other Than Bldg	-	-		-	n/a
6410	Equipment	-	11,813	81,500	69,687	589.9%
6420	Vehicles	-	-	52,000	52,000	n/a
	Total Capital Outlay	-	11,813	133,500	121,687	1030.1%

	Interfund Transfers & Other Uses					
9101	Transfers To General Fund	62,500	62,500	72,500	10,000	16.0%
9199	Transfers To Reserve	-	128,637	6,268	(122,369)	-95.1%
9900	Contingency	-	-		-	n/a
	Total Interfund Transfers & Other Uses	62,500	191,137	78,768	(112,369)	-58.8%
	TOTAL EXPENDITURES	**1,368,206**	**1,133,477**	**1,141,485**	**8,008**	0.7%

C.T. Eagle

Director of Public Works

- Solid Waste

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Operating Expenditures					
3110	Other Professional Svcs	7,242	7,200	21,406	14,206	197.3%
3410	Other Contractual Svcs	300	1,800	2,000	200	11.1%
3450	Other Contr. Svcs-Solid Waste	323,119	329,958	927,251	597,293	181.0%
	Total Operating Expenditures	330,661	338,958	950,657	611,699	180.5%
	Interfund Transfers & Other Uses					
9101	Transfers To General Fund	19,123	19,123	77,330	58,207	304.4%
	Total Interfund Transfers & Other Uses	19,123	19,123	77,330	58,207	304.4%
	TOTAL EXPENDITURES	**349,784**	**358,081**	**1,027,987**	**669,906**	187.1%

C.T. Eagle

Director of Public Works

- Sewer

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Personal Services					
1200	Regular Pay	91,391	113,088	91,803	(21,285)	-18.8%
1400	Overtime	6,421	9,000	9,000	-	0.0%
2100	FICA Taxes	7,246	9,490	7,856	(1,634)	-17.2%
2220	GE ICMA 401 Contrib.	5,808	7,325	6,048	(1,277)	-17.4%
2310	Term Life	209	279	225	(54)	-19.3%
2320	Health Insurance	15,748	22,189	17,364	(4,825)	-21.7%
2325	Dental Insurance	494	837	592	(245)	-29.2%
2375	L/T Disability	304	409	330	(79)	-19.2%
2400	Worker's Comp.	4,217	4,771	4,314	(458)	-9.6%
	Total Personal Services	131,838	167,389	137,532	(29,857)	-17.8%
	Operating Expenditures					
3110	Other Professional Svcs	106,615	50,500	30,500	(20,000)	-39.6%
3200	Accounting & Auditing	2,500	3,500	3,500	-	0.0%
3410	Other Contractual Svcs	28,169	49,269	51,318	2,049	4.2%
4000	Travel & Per Diem	-	500	500	-	0.0%
4100	Telephone, Cell, Pagers	1,305	2,000	2,000	-	0.0%
4200	Postage & Freight	114	150	150	-	0.0%
4310	Electricity	99,771	110,000	110,000	-	0.0%
4320	Water/Sewer	4,570	7,400	7,400	-	0.0%
4330	VCDD Wastewater Flow	6	500	500	-	0.0%
4500	Insurance	42,471	45,977	50,575	4,598	10.0%
4610	Vehicle Repairs	2,020	2,000	2,000	-	0.0%
4620	Repairs & Maintenance	43,894	117,540	170,607	53,067	45.1%
4700	Printing & Binding	-	50	50	-	0.0%
4910	Other Current Charges	75	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	(8,290)	-		-	n/a
5100	Office Supplies	143	250	250	-	0.0%
5210	General Operating	34,314	24,000	26,590	2,590	10.8%
5260	Gas & Diesel Expense	12,449	8,000	8,000	-	0.0%
5270	Uniform Expense	1,101	924	924	-	0.0%
5410	Bks, Pub, Subs, Membrshps	-	500	500	-	0.0%
5500	Training	-	700	700	-	0.0%
5900	Depreciation Expense	711,756	-	-	-	n/a
	Total Operating Expenditures	1,122,038	463,015	505,319	42,304	9.1%

TOWN OF LADY LAKE
PROPOSED FY2016 BUDGET
EXPENSES BY OBJECT

Account Code	Description	FY2014 Actuals	FY2015 Budget	FY2016 Proposed	Increase/Decrease Dollar	Increase/Decrease %
	Capital Outlay					
6310	Improve Other Than Bldg	-	-	-	-	n/a
6410	Equipment	-	29,000	33,170	4,170	14.4%
	Total Capital Outlay	-	29,000	33,170	4,170	14.4%
	Debt Service					
7100	Principal Payments	-	-	-	-	n/a
7200	Interest Payments	14,716	-	-	-	n/a
7300	Other Debt Service Costs	1,134	-	-	-	n/a
	Total Debt Service	15,850	-	-	-	n/a
	Interfund Transfers & Other Uses					
9101	Transfers To General Fund	62,500	62,500	72,500	10,000	16.0%
	Total Interfund Transfers & Other Uses	62,500	62,500	72,500	10,000	16.0%
	TOTAL EXPENDITURES	**1,332,226**	**721,904**	**748,521**	**26,617**	3.7%