

TOWN OF LADY LAKE ADOPTED FY2019 BUDGET (in dollars)



October 1, 2018 - September 30, 2019

JAMES A. RICHARDS
Mayor-Commissioner Ward 5

RUTH KUSSARD	Commissioner Ward 1
ANTHONY HOLDEN	Commissioner Ward 2
DAN VINCENT	Commissioner Ward 3
PAUL F. HANNAN	Commissioner Ward 4

KRISTEN KOLLGAARD	Town Manager
KRISTEN KOLLGAARD	Town Clerk
DEREK SCHROTH	Town Attorney

Prepared by:
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Finance Director

**TOWN OF LADY LAKE ADOPTED FY2019 BUDGET
REVENUE BY SOURCE CODE — GENERAL FUND**

PROPERTY TAX

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
311.10.00	Current Ad Valorem Taxes	3,111,000	3,349,266	3,568,170	218,904	6.5%
311.20.00	Delinquent Ad Valorem Taxes	45,218	2,500	10,000	7,500	300.0%
	Property Tax Total	3,156,218	3,351,766	3,578,170	226,404	6.8%

LOCAL OPTION TAXES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
312.30.00	County Gas Tax (9 th cent)	19,629	20,600	20,000	-600	-2.9%
312.41.00	Local Option Gas Tax	260,570	230,000	275,000	45,000	19.6%
312.52.00	Casualty Insurance Premium Tax	102,879	107,000	110,150	3,150	2.9%
	Local Option Taxes Total	383,078	357,600	405,150	47,550	13.3%

UTILITY SERVICES TAXES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
314.10.00	Electric-Duke Energy	742,627	700,000	750,000	50,000	7.1%
314.11.00	Electric-SECO	235,808	215,000	225,000	10,000	4.7%
314.30.00	Water-VCCDD	97,389	105,000	90,000	-15,000	-14.3%
314.31.00	Water- Water Oak	10,454	10,000	10,000	0	0.0%
314.32.00	Water-Lady Lake	70,707	70,500	70,000	-500	-0.7%
314.40.00	Gas	20,357	21,000	25,000	4,000	19.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
	Utility Services Taxes	1,177,342	1,121,500	1,170,000	48,500	4.3%
	Total					

COMMUNICATIONS SERVICES TAXES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
315.10.00	Communication Services Tax	803,110	787,717	780,000	-7,717	-1.0%
315.10.00	CST Payback	-500,000	0	0	0	0.0%
	Communication Services Tax Total	303,110	787,717	780,000	-7,717	-1.0%

PERMITS AND FEES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
316.10.00	Town Business Tax	49,099	55,000	50,000	-5,000	-9.1%
316.11.00	Town Business Tax-Penalty	878	750	800	50	6.7%
322.10.00	Building Permits and Inspections	279,215	270,000	365,000	95,000	35.2%
322.11.00	Re-Inspection Fees	13,750	5,000	7,000	2,000	40.0%
329.05.00	Building Plan Reviews, Review Fees	32,237	25,000	26,000	1,000	4.0%
329.06.00	Fire Inspection, Review, Plans, Plan Fee	26,415	25,000	20,000	-5,000	-20.0%
329.12.00	Building Permit Administration Fees	6,170	5,000	5,000	0	0.0%
329.15.00	Tree Permit Fees	8,150	4,000	12,000	8,000	200.0%
329.20.00	Sign Permit Fees	7,121	7,000	4,500	-2,500	-35.7%
329.30.00	Site Plan Review Fees	10,750	4,500	5,000	500	11.1%
329.35.00	Subdivision Fees	46,285	40,000	25,000	-15,000	-37.5%
329.45.00	Zoning Fees	31,500	25,000	25,000	0	0.0%
329.55.00	Solicitation Permits	10	30	25	-5	-16.7%
329.65.00	Comprehensive Plan Amendment Fees	18,350	12,000	20,000	8,000	66.7%
329.70.00	Annexation Fees	16,800	10,000	20,000	10,000	100.0%
	Permits and Fees Total	546,730	488,280	585,325	97,045	19.9%

FRANCHISE FEES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
321.10.00	Electric-Duke Energy	849,076	850,000	860,000	10,000	1.2%
323.11.00	Electric-SECO	313,733	310,000	318,000	8,000	2.6%
323.40.00	Gas	24,387	25,000	35,000	10,000	40.0%
323.70.00	Solid Waste	203,126	195,000	205,000	10,000	5.1%
	Franchise Fees Total	1,390,322	1,380,000	1,418,000	38,000	2.8%

SPECIAL ASSESSMENTS

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
325.22.00	Fire Assessments-Villages	740,746	750,000	750,000	0	0.0%
	Special Assessments Total	740,746	750,000	750,000	0	0.0%

FEDERAL-STATE REVENUE SHARING

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
331.22.00	Federal Law Enforcement B P Vest Grant	5,680	5,100	948	-4,152	-81.4%
331.29.00	Federal Interview, Record and Storage Grant	5,158	0	0	0	0.0%
331.30.00	Federal Tactical Infrared Imaging Grant	1,688	0	0	0	0.0%
331.49.10	Federal Transportation Grant-Safe Route School	388,700	0	0	0	0.0%
335.12.00	State Revenue Sharing-Sales and Cigarette Tax	335,732	315,000	335,000	20,000	6.3%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
335.13.00	State Revenue Sharing-Fuel Tax	104,861	100,000	105,000	5,000	5.0%
335.14.00	Mobile Home Licenses	45,441	45,000	45,000	0	0.0%
335.15.00	Alcohol Beverage Licenses	10,733	10,000	12,000	2,000	20.0%
335.18.00	½ Cent Sales Tax	852,732	835,000	910,500	75,500	9.0%
335.49.00	State Transportation Revenue	60,483	59,000	65,000	6,000	10.2%
	State Revenue Sharing Total	1,811,208	1,369,100	1,473,448	104,348	7.6%

LAKE COUNTY GRANTS AND FEES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
337.70.00	County Library Agreement	124,713	125,000	137,030	12,030	9.6%
338.20.00	County Business Tax	13,756	13,000	14,000	1,000	7.7%
	Lake County Grants and Fees Total	138,469	138,000	151,030	13,030	9.4%

POLICE SERVICES, FINES AND FEES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
342.10.00	Villages-Public Safety	100,000	100,000	100,000	0	0.0%
342.11.00	Police Service-Private Detail	6,400	12,000	14,000	2,000	16.7%
342.12.00	Police Service-Animal Pick Up Fee	0	100	100	0	0.0%
342.20.00	Police Service-Parking Violations	1,050	5,000	2,500	-2,500	-50.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
342.70.00	Police Service- Foreclosed Property Registration Fee	8,400	5,000	5,000	0	0.0%
342.90.00	Police Service-Other Public Safety Charges	11,205	15,000	10,000	-5,000	-33.3%
344.90.00	Road and Street Revenue	116,439	30,000	33,000	3,000	10.0%
347.10.00	Library Fees-Out of County	4,210	4,300	4,500	200	4.7%
354.10.00	Animal Control Citations	2,590	1,500	1,750	250	16.7%
354.20.00	Code Enforcement Fines	4,164	3,000	1,500	-1,500	-50.0%
354.30.00	Code Enforcement Lot Clearing	725	800	750	.50	-6.3%
359.10.00	Police Education-2 nd Dollar Funding	2,267	2,500	2,500	0	0.0%
	Police Services, Fines and Fees Total	257,450	179,200	203,650	24,450	13.6%

INTEREST AND OTHER EARNINGS

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
361.10.00	Interest Earnings-Pooled Cash	300	500	0	-500	-100.0%
361.11.00	Interest Earnings-SBA	34,186	30,000	65,000	35,000	116.7%
361.12.00	Interest Earnings-Assessment	600	600	600	0	0.0%
361.15.00	Interest Earnings-SunTrust Money Market	7,386	4,000	0	-4,000	-100.0%
361.19.00	Interest Earnings-Abatement	136	100	0	0	0.0%
361.30.00	Net Increase in Fair Value of Investments	12,765	60,000	50,000	-10,000	-16.7%
	Interest and Other Earnings Total	55,373	95,200	115,600	20,400	21.4%

OTHER REVENUES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
347.11.00	Library Other Revenue	2,482	3,200	2,500	-700	-21.9%
347.20.00	Recreation Program Fees	3,080	3,000	2,500	-500	-16.7%
349.10.00	Copies and Certifications	612	750	500	-250	-33.3%
351.10.00	Court Fines	20,139	21,000	20,000	-1,000	-4.8%
352.10.00	Library Fines	4,096	3,500	3,500	0	0.0%
362.10.00	Rental Fees-Community Building	9,965	7,000	7,100	100	1.4%
362.11.00	Rental Fees-Library Meeting Rooms	11,564	49,000	52,000	3,000	6.1%
362.20.00	Rental Fees-Heritage Park	210	200	200	0	0.0%
362.31.00	Tower Rentals	30,936	30,000	31,000	1,000	3.3%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
365.10.00	Proceeds Material and Scrap	757	500	200	-300	-60.0%
365.20.00	Gain or Loss from Asset Resale	8,325	7,500	7,500	0	0.0%
366.10.00	ACO Private Contributions/Donations	19,393	7,500	2,000	-5,500	-73.3%
366.20.00	Library Donations	10,347	7,500	3,500	-4,000	-53.3%
366.30.00	Police Safety Donations	4,030	3,500	1,000	-2,500	-71.4%
366.40.00	Parks and Recreation Contributions/Donations	1,548	2,000	500	-1,500	-75.0%
366.55.00	Tree and Beautification Donation	12,425	5,000	1,500	-3,500	-70.0%
369.05.00	Fuel Tax Refund	7,507	7,000	8,000	1,000	14.3%
369.40.00	Other Miscellaneous Revenues	124,503	10,000	12,500	2,500	25.0%
369.45.00	Insurance Claim Proceeds	39,875	10,000	10,000	0	0.0%
	Other Revenues Total	311,794	178,150	166,000	-12,150	-6.8%

TRANSFERS IN

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
381.10.00	Transfers from Special Revenue	1,635,831	243,000	240,000	-3,000	-1.2%
382.10.00	Water Transfer	48,000	72,500	72,500	0	0.0%
382.20.00	Sewer Transfer	48,000	72,500	72,500	0	0.0%
382.30.00	Solid Waste Transfer	45,500	45,500	110,000	64,500	141.8%
389.80.00	CAPITAL Asset Assigned Fund	0	55,000	0	-55,000	-100.0%
	Transfers in Total	1,777,331	488,500	495,000	6,500	1.3%

TOTAL

Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
Total General Fund Revenues	12,049,171	10,685,013	11,263,323	606,360	5.7%

**TOWN OF LADY LAKE ADOPTED FY2019 BUDGET
EXPENSE RECAP BY OBJECT GENERAL FUND**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
1100	Executive Salaries	36,900	36,900	36,900	0	0.0%
1200	Regular Pay	3,686,504	4,084,525	4,360,247	275,722	6.8%
1400	Overtime	137,630	119,800	126,300	6,500	5.4%
1410	Overtime-Special Detail	24,744	21,500	21,500	0	0.0%
1420	Off Duty Detail	2,660	12,000	14,000	2,000	100.0%
1530	Police Incentive Pay	22,186	20,760	22,560	1,800	8.7%
2100	FICA Taxes	279,564	328,221	349,990	21,769	6.6%
2210	DH ICMA 401 Contribution	51,498	55,274	57,434	2,160	3.9%
2220	GE ICMA 401 Contribution	105,221	116,082	123,659	7,577	6.5%
2240	Police Retirement	152,021	198,320	210,826	12,506	6.3%
2241	State Casualty Insurance Premium Tax	102,879	102,000	105,000	3,000	2.9%
2310	Term Life Insurance	9,534	10,551	13,392	2,841	26.9%
2320	Health Insurance	741,697	932,141	1,073,953	141,812	15.2%
2325	Dental Insurance	21,724	23,998	27,374	3,376	14.1%
2375	Long Term Disability	14,223	15,669	20,084	4,415	28.2%
2400	Worker's Compensation Insurance	157,117	208,394	257,470	49,076	23.5%
	Total Personal Services	5,546,099	6,286,135	6,820,689	534,554	8.5%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	147,116	208,415	211,635	3,220	1.5%
3112	Police Department Legal Services	7,396	20,000	20,000	0	0.0%
3200	Accounting and Auditing	19,292	16,536	18,300	1,764	10.7%
3410	Other Contractual Services	1,365,825	1,406,221	1,429,172	22,951	1.6%
4000	Travel and Per Diem	9,838	27,325	28,675	1,350	4.9%
4100	Telephone, Cell and Pagers	56,160	75,553	102,619	27,066	35.8%
4200	Postage and Freight	7,117	7,560	9,110	1,550	20.5%
4310	Electricity	258,494	284,500	288,608	4,108	1.4%
4320	Water/Sewer	73,961	99,300	97,110	-2,190	-2.2%
4340	Waste Disposal	0	450	450	0	0.0%
4400	Rentals and Leases	18,709	21,070	24,610	3,540	16.8%
4499	Rentals and Leases – Friends Donations	2,061	2,520	2,520	0	0.0%
4500	Insurance	177,954	181,780	203,380	21,600	11.9%
4610	Vehicle Repairs	185,787	79,880	80,500	620	0.8%
4620	Repairs and Maintenance	386,802	258,543	253,838	-4,705	-1.8%
4622	Road Resurfacing	259,979	375,000	200,000	-175,000	-46.7%
4700	Printing and Binding	10,367	21,439	22,464	1,025	4.8%
4800	Promotional Activities	7,582	15,100	19,200	4,100	27.2%
4910	Other Current Charges	1,591	4,200	2,010	-2,190	-52.1%
4915	Advertising	17,385	17,100	17,600	500	2.9%
4920	Recording Fees	3,427	4,050	3,900	-150	-3.7%
4930	Employee Programs	6,912	11,500	13,500	2,000	17.4%
4950	Lights of Lady Lake	6,016	7,500	7,500	0	0.0%
4995	Police Trust Fund Expense	5,302	3,700	1,000	-2,700	100.0%
4996	Police Department ACO Donation Expense	20,948	4,000	2,000	-2,000	100.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
5100	Office Supplies	14,417	19,670	19,585	-85	-0.4%
5210	General Operating	267,175	258,946	283,760	24,814	9.6%
5212	Historical Society Expense	10,000	10,000	10,000	0	0.0%
5214	Software License, Service	49,636	59,015	68,062	9,047	15.33%
5221	Tree and Beautification Donation Expense	10,768	5,000	5,000	0	100.0%
5245	Bullet Proof Vest Grant	4,620	5,100	948	-4,152	-81.41%
5250	Bank Fees and Service Charges	3,483	4,800	3,325	-1,475	-30.7%
5251	Convenience Fees	132	500	0	-500	-100.0%
5260	Gas and Diesel Expense	122,542	171,970	172,274	304	0.2%
5270	Uniform Expense	22,812	20,320	16,758	-3,562	-17.5%
5299	Library Donation Expense	8,284	4,000	4,000	0	0.0%
5300	Road Materials and Supplies	30,439	20,000	20,000	0	0.0%
5410	Books, Publications, Subscriptions and Memberships	11,384	14,700	15,630	930	6.3%
5420	Police Education 2 nd Dollar	6,825	2,550	2,550	0	0.0%
5500	Training	4,100	17,900	19,330	1,430	8.0%
5530	Training-Miscellaneous – Mental Health	0	0	10,000	10,000	100.0%
8200	Aid to Private Organizations	12,000	12,300	12,000	-300	-2.4%
	Total Operating Expenditures	3,634,638	3,780,013	3,722,923	-57,090	-1.5%

CAPITAL OUTLAY

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
6200	Buildings	266,371	0	0	0	0.0%
6310	Improvements Other Than Buildings	202,632	78,000	121,142	43,142	55.31%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
6321	Safe Routes to School / Improvements Other Than Buildings	393,464	0	0	0	0.0%
6410	Equipment	146,043	76,865	81,912	5,047	6.6%
6420	Vehicles	340,857	259,000	326,657	67,657	26.1%
6600	Books, Publications, Library Material	60,000	55,000	60,000	5,000	9.1%
	Total Capital Outlay	1,409,367	468,865	589,711	120,846	25.8%

DEBT SERVICE

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
7100	Principal Payments	1,417,935	0	0	0	0.0%
7200	Interest Payments	9,897	0	0	0	0.0%
	Total Debt Service	1,427,832	0	0	0	0.0%

INTERFUND TRANSFERS AND OTHER USES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
9199	Transfers to Reserve	-66,091	0	0	0	0.0%
9900	Contingency	70,848	150,000	130,000	-20,000	-13.3%
	Total Interfund Transfers and Other Uses	4,757	150,000	130,000	-20,000	-13.3%

TOTAL EXPENSES

Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
Total Expenditures	12,022,693	10,685,013	11,263,323	578,310	5.41%

**TOWN COMMISSION ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
1100	Executive Salaries	36,900	36,900	36,900	0	0.0%
2100	FICA Taxes	2,823	2,823	2,823	0	0.0%
2400	Worker's Compensation	88	112	129	17	15.2%
	Total Personal Services	39,811	39,835	39,852	17	0.043%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4000	Travel and Per Diem	1,431	3,500	3,500	0	0.0%
4700	Printing and Binding	42	75	75	0	0.0%
4800	Promotional Activities	3,308	3,100	3,500	400	12.9%
5210	General Operating	273	300	300	0	0.0%
5410	Books, Memberships	2,448	2,600	2,600	0	0.0%
5500	Training	627	725	725	0	0.0%
	Total Operating Expenditures	8,129	10,300	10,700	400	3.9%
	Total Expenditures	47,940	50,135	50,552	417	0.83%

**TOWN MANAGER ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
1200	Regular Pay	156,822	165,901	174,198	8,297	5.0%
1200	Regular Pay PTO Buyback	6,200	6,381	6,700	319	5.0%
2100	FICA Taxes	11,682	13,232	13,904	627	5.1%
2210	DH ICMA 401 Contribution	9,881	10,474	10,996	522	5.0%
2220	GE ICMA 401 Contribution	2,000	2,100	2,204	104	5.0%
2310	Term Life	366	458	575	117	25.5%
2320	Health Insurance	22,196	24,194	27,823	3,629	15.0%
2325	Dental Insurance	593	593	652	59	9.9%
2375	Long Term Disability	618	681	863	182	26.7%
2400	Worker's Compensation	368	521	629	108	20.7%
	Total Personal Services	210,726	224,535	238,544	14,009	6.24%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4000	Travel and Per Diem	145	7,200	7,200	0	0.0%
4100	Telephone, Cell, Pagers	1,099	1,105	1,897	792	71.7%
4620	Repairs and Maintenance	0	100	100	0	0.0%
4700	Printing and Binding	0	100	100	0	0.0%
5100	Office Supplies	699	500	500	0	0.0%
5210	General Operating	-58	500	850	350	70.0%
5410	Books, Memberships	151	685	685	0	0.0%
5500	Training	1,053	340	340	0	0.0%
	Total Operating Expenditures	3,089	10,530	11,672	1,142	10.85%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
	Total Expenditures	213,815	235,065	250,216	15,151	6.45%

**TOWN CLERK ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
1200	Regular Pay	63,544	66,727	70,055	3,328	5.0%
1200	Regular Pay PTO Buyback	1,498	2,567	2,695	128	5.0%
2100	FICA Taxes	4,957	5,322	5,592	270	5.1%
2220	GE ICMA 401 Contribution	3,813	4,004	4,204	200	5.0%
2310	Term Life	175	185	232	47	25.4%
2320	Health Insurance	15,075	16,431	18,896	2,465	15.0%
2325	Dental Insurance	593	593	652	59	9.9%
2375	Long Term Disability	259	274	347	73	26.6%
2400	Worker's Compensation	152	210	253	43	20.5%
	Total Personal Services	90,066	96,313	102,926	6,613	6.87%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	1,500	2,150	2,150	0	0.0%
4000	Travel and Per Diem	1,627	2,000	2,000	0	0.0%
4100	Telephone, Cell, Pagers	592	690	1,074	384	55.65%
4620	Repairs and Maintenance	499	500	500	0	0.0%
4700	Printing and Binding	2,480	6,100	6,100	0	0.0%
4915	Advertising	1,162	1,200	1,200	0	0.0%
4920	Recording Fees	328	500	500	0	0.0%
5100	Office Supplies	2,418	3,600	3,600	0	0.0%
5210	General Operating	310	800	3,800	3,000	375.0%
5410	Books, Memberships	435	635	720	85	13.39%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
5500	Training	290	800	800	0	0.0%
	Total Operating Expenditures	11,641	18,975	22,444	3,469	18.28%
	Total Expenditures	101,707	115,288	125,370	10,082	8.75%

**FINANCE ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	212,010	226,276	233,374	7,098	3.1%
1200	Regular Pay-PTO Buyback	5,315	9,097	9,390	293	3.2%
2100	FICA Taxes	15,655	18,072	18,653	581	3.2%
2210	DH ICMA 401 Contribution	6,119	6,746	6,746	0	0.0%
2220	GE ICMA 401 Contribution	8,510	9,111	9,566	455	5.0%
2310	Term Life	531	578	711	133	23.0%
2320	Health Insurance	33,927	52,044	50,924	-1,120	-2.2%
2325	Dental Insurance	888	1,185	1,304	119	10.0%
2375	Long Term Disability	788	858	1,067	209	24.4%
2400	Worker's Compensation.	509	711	844	133	18.7%
	Total Personal Services	284,251	324,678	332,579	7,901	2.43%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
3110	Other Professional Services	423	150	150	0	0.0%
3200	Accounting and Auditing	19,292	16,536	18,300	1,764	10.7%
3410	Other Contractual Services	21,183	23,280	23,700	420	1.8%
4000	Travel and Per Diem	2,440	2,400	2,400	0	0.0%
4100	Telephone, Cell, Pagers	1,708	1,815	3,015	1,200	66.1%
4620	Repairs and Maintenance	0	150	150	0	0.0%
4700	Printing and Binding	517	600	440	-160	-26.7%
4910	Other Current charges	435	440	450	10	2.3%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
4915	Advertising	2,890	1,000	1,500	500	50.0%
5100	Office Supplies	1,120	1,200	1,000	-200	-16.7%
5210	General Operating	315	1,000	900	-100	-10.0%
5410	Books, Subscriptions	225	520	430	-90	-17.3%
5500	Training	905	1,160	960	-200	-17.2%
	Total Operating Expenditures	51,453	50,251	53,395	3,144	6.26%
	Total Expenditures	335,705	374,929	385,974	11,045	2.95%

**HUMAN RESOURCES ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	105,896	115,752	121,535	5,783	5.0%
1200	Regular Pay-PTO Buyback	1,280	4,452	4,675	223	5.0%
2100	FICA Taxes	8,149	9,232	9,701	469	5.1%
2210	DH ICMA 401 Contribution	5,957	6,465	6,788	323	5.0%
2220	GE ICMA 401 Contribution	1,886	2,097	2,202	105	5.0%
2310	Term Life	289	320	402	82	25.6%
2320	Health Insurance	15,074	16,432	18,896	2,464	15.0%
2325	Dental Insurance	592	593	652	59	9.9%
2375	Long Term Disability	429	475	602	127	26.7%
2400	Worker's Compensation.	243	364	439	75	20.6%
	Total Personal Services	139,795	156,182	165,892	9,710	6.22%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	1,258	900	900	0	0.0%
3410	Other Contractual Services	4,125	5,100	5,100	0	0.0%
4000	Travel and Per Diem	2,150	3,890	3,890	0	0.0%
4100	Telephone, Cell, Pagers	1,771	1,920	2,556	636	33.1%
4200	Postage and Freight	238	200	200	0	0.0%
4620	Repairs and Maintenance	0	250	250	0	0.0%
4915	Advertising	1,394	2,500	2,500	0	0.0%
4930	Employee Programs	6,912	11,500	13,500	2,000	17.4%
5100	Office Supplies	933	1,000	1,000	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
5210	General Operating	70	1,000	1,000	0	0.0%
5410	Books and Membership	1,705	2,025	2,100	75	3.7%
5500	Training	700	2,205	2,205	-	0.0%
	Total Operating Expenditures	21,255	32,490	35,201	2,711	8.34%
	TOTAL EXPENDITURES	161,050	188,672	201,093	12,421	6.58%

**GROWTH MANAGEMENT ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	193,389	237,003	248,547	11,544	4.9%
1200	Regular Pay-PTO Buyback	7,222	8,400	8,820	420	5.0%
2100	FICA Taxes	14,765	18,842	19,775	933	5.0%
2210	DH ICMA 401 Contribution	6,913	7,259	7,622	363	5.0%
2220	GE ICMA 401 Contribution	6,311	8,232	8,644	412	5.0%
2310	Term Life	500	603	757	154	25.5%
2320	Health Insurance	29,685	38,764	44,578	5,814	15.0%
2325	Dental Insurance	963	1,185	1,304	119	10.0%
2375	Long Term Disability	740	896	1,136	240	26.8%
2400	Worker's Compensation.	446	742	894	152	20.5%
	Total Personal Services	260,934	321,926	342,077	20,151	6.26%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	19,317	35,575	39,945	4,370	12.3%
4000	Travel and Per Diem	802	1,050	950	-100	-9.5%
4100	Telephone, Cell, Pagers	1,182	1,320	2,604	1,284	97.3%
4200	Postage and Freight	115	200	250	50	25.0%
4400	Rentals and Leases	1,335	1,400	1,417	17	1.2%
4610	Vehicle Repairs	224	200	365	165	82.5%
4620	Repairs and Maintenance	205	215	50	-165	-76.7%
4700	Printing and Binding	672	945	980	35	3.7%
4915	Advertising	14,312	12,000	12,000	0	0.0%
4920	Recording Fees	2,503	2,000	2,000	0	0.0%
5100	Office Supplies	1,194	1,050	1,050	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
5210	General Operating	3,805	1,150	1,150	0	0.0%
	Gas and Diesel Expense	333	500	550	50	10.0%
5270	Uniform Expense	0	150	200	50	33.3%
5410	Books, Memberships	1,276	1,385	1,870	485	35.0%
5500	Training	2,139	1,050	1,350	300	28.6%
	Total Operating Expenditures	49,414	60,190	66,731	6,541	10.87%
	TOTAL EXPENDITURES	310,348	382,116	408,808	26,692	6.99%

**INFORMATION TECHNOLOGY ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	90,915	107,412	162,469	55,057	51.26%
1200	Regular Pay-PTO Buyback	2,628	4,132	6,249	2,117	51.23%
1400	Overtime	15	1,000	1,000	0	0.0%
2100	FICA Taxes	6,272	8,644	13,045	4,401	50.91%
2210	DH ICMA 401 Contribution	4,691	5,022	5,174	152	3.03%
2220	GE ICMA 401 Contribution	1,435	2,200	5,314	3,114	141.55%
2310	Term Life	243	297	537	240	80.81%
2320	Health Insurance	21,989	31,957	46,197	14,240	44.56%
2325	Dental Insurance	420	593	978	385	64.92%
2375	Long Term Disability	359	441	805	364	82.54%
2400	Worker's Compensation	259	340	3,753	3,413	1003.82%
	Total Personal Services	129,226	162,038	245,521	83,483	51.52%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	26,080	0	12,000	12,000	100%
4000	Travel and Per Diem	8	1,575	2,825	1,250	79.37%
4100	Telephone, Cell, Pagers	1,651	2,100	3,936	1,836	87.43%
4610	Vehicle Repairs and Maintenance	0	800	1,000	200	25.00%
4620	Repairs and Maintenance	19,750	22,285	21,530	-755	-3.39%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
5100	Office Supplies	298	300	300	0	0.00%
5210	General Operating	48,357	51,046	46,840	-4,206	-8.24%
5214	Software License, Service	49,636	59,015	68,062	9,047	15.33%
5260	Gas and Diesel Expense	1,202	2,750	2,750	0	0.00%
5410	Books, Publications, Subscriptions and Memberships	1,641	1,000	1,000	0	0.00%
5500	Training	0	425	1,000	575	135.29%
	Total Operating Expenditures	148,623	141,296	161,243	19,947	14.12%
CAPITAL OUTLAY						
6410	Equipment	32,500	28,365	40,055	11,690	41.21%
6420	Vehicles	28,914	0	0	0	0.0%
	Total Capital Outlay	61,414	28,365	40,055	11,690	41.21%
	TOTAL EXPENDITURES	339,263	331,699	446,819	115,120	34.71%

**POLICE ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	1,485,754	1,610,675	1,731,001	120,326	7.5%
1200	Regular Pay-PTO Buyback	23,493	58,022	62,617	4,595	7.9%
1400	Overtime	85,279	84,300	84,300	0	0.0%
1410	Overtime –Special Detail	2,175	0	0	0	0.0%
1420	Off Duty Detail	2,660	12,000	12,000	0	0.0%
1530	Police Incentive Pay	21,429	19,560	21,360	1,800	9.2%
2100	FICA Taxes	115,876	135,502	145,194	9,692	7.2%
2220	GE ICMA 401 Contribution	11,232	11,653	12,237	584	5.0%
2240	Police Retirement	143,079	186,513	198,723	12,210	6.5%
2241	State Casualty Insurance	102,879	102,000	105,000	3,000	2.9%
2310	Term Life	3,948	4,221	5,359	1,138	27.0%
2320	Health Insurance	307,459	350,907	442,869	91,962	26.2%
2325	Dental Insurance	8,898	9,181	10,752	1,571	17.1%
2375	Long Term Disability	5,835	6,271	8,038	1,767	28.2%
2400	Worker’s Compensation	86,959	114,206	140,870	26,664	23.3%
2500	Unemployment Compensation	2,610	0	0	0	0.0%
	Total Personal Services	2,409,565	2,705,011	2,980,320	275,309	10.18%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	19,786	13,070	13,320	250	1.9%
3410	Other Contractual Services	210,835	221,785	229,390	7,605	3.4%
4000	Travel and Per Diem	867	4,000	4,000	0	0.0%
4100	Telephone, Cell, Pagers	22,238	30,600	38,100	7,500	24.5%
4200	Postage and Freight	96	500	500	0	0.0%
4310	Electricity	20,333	24,000	24,000	0	0.0%
4320	Water and Sewer	970	1,500	1,500	0	0.0%
4400	Rentals and Leases	4,214	3,355	3,355	0	0.0%
4500	Insurance	1,875	1,780	1,780	0	0.0%
4610	Vehicle Repairs	49,396	44,720	44,720	0	0.0%
4620	Repairs and Maintenance	57,825	56,220	64,900	8,680	15.4%
4700	Printing and Binding	2,947	3,840	3,840	0	0.0%
4910	Other Current Charges	146	470	470	0	0.0%
4915	Advertising	0	100	100	0	0.0%
4920	Recording Fees	19	150	150	0	0.0%
4995	Police Safety Donations	5,302	3,700	1,000	-2,700	-73.0%
4996	PD ACO Donation Expense	20,948	4,000	2,000	-2,000	-50.0%
5100	Office Supplies	4,698	4,060	4,060	0	0.0%
5210	General Operating	41,686	49,545	88,390	38,845	78.4%
5242	Tactical Infrared Imaging	1,688	0	0	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
5245	Bullet Proof Vest Grant	4,620	5,100	948	-4,152	-81.4%
5260	Gas and Diesel Expense	86,704	111,000	111,000	0	0.0%
5270	Uniform Expense	9,536	10,600	6,928	-3,672	-34.6%
5410	Books, Publications, Subscriptions and Memberships	3,397	3,630	3,630	0	0.0%
5420	Police Education 2 nd Dollar	6,825	2,550	2,550	0	0.0%
5500	Training	195	7,950	8,000	50	0.6%
5530	Training Miscellaneous-Mental Health	0	0	10,000	10,000	100.0%
	Total Operating Expenditures	577,146	608,225	668,631	60,406	9.93%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
6420	Vehicles	311,943	243,000	240,000	-3,000	-1.2%
6460	Equipment, Interview, Recording, Storage	5,777	0	0	0	0.0%
	Total Capital Outlay	317,720	243,000	240,000	-3,000	-1.2%
	TOTAL EXPENDITURES	3,304,431	3,556,236	3,888,951	332,715	9.36%

**LIBRARY ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	256,032	305,573	310,357	4,784	1.6%
1200	Regular Pay-PTO Buyback	1,484	11,753	11,937	184	1.6%
2100	FICA Taxes	19,211	24,372	24,773	401	1.6%
2210	DH ICMA 401 Contribution	3,626	4,281	4,495	214	5.0%
2220	GE ICMA 401 Contribution	11,920	15,370	15,151	-219	-1.4%
2310	Term Life	674	844	1,025	181	21.4%
2320	Health Insurance	59,462	92,416	91,816	-600	-0.6%
2325	Dental Insurance	2,197	2,666	2,933	267	10.0%
2375	Long Term Disability	1,046	1,253	1,537	284	22.7%
2400	Worker's Compensation.	615	959	1,120	161	16.8%
	Total Personal Services	356,267	459,487	465,144	5,657	1.23%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	254	1,400	1,800	400	28.6%
3410	Other Contractual Services	52,541	41,398	38,748	-2,650	-6.4%
4000	Travel and Per Diem	107	300	300	0	0.0%
4100	Telephone, Cell, Pagers	9,769	12,024	14,436	2,412	20.1%
4200	Postage and Freight	0	60	60	0	0.0%
4310	Electricity	35,624	45,000	45,000	0	0.0%
4320	Water and Sewer	5,927	10,000	10,000	0	0.0%
4400	Rentals and Leases	443	1,325	1,325	0	0.0%
4499	Rental and Leases (Friends Donations)	2,061	2,520	2,520	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4620	Repairs and Maintenance	14,501	43,143	35,168	-7,975	-18.5%
4700	Printing and Binding	718	4,004	4,004	0	0.0%
4910	Other Current Charges	125	75	75	0	0.0%
5100	Office Supplies	1,414	3,700	3,700	0	0.0%
5210	General Operating	15,627	16,400	16,500	100	0.6%
5299	Library Donation Expense	8,284	4,000	4,000	0	0.0%
5410	Books and Memberships	95	150	150	0	0.0%
5500	Training	0	300	300	0	0.0%
	Total Operating Expenditures	147,49	185,799	178,086	-7,713	-4.15%

CAPITAL OUTLAY

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
6200	Buildings	208,831	0	0	0	0.0%
6210	Library Remodel Expense	38,398	0	0	0	0.0%
6310	Improve Other than Building	0	24,000	30,000	6,000	25.0%
6410	Equipment and Machinery	0	0	10,000	10,000	0.0%
6600	Books, Publications, Library Material	60,000	55,000	60,000	5,000	9.1%
	Total Capital Outlay	307,229	79,000	100,000	21,000	26.58%

DEBT SERVICE

7100	Principal Payment	1,417,935	0	0	0	0.0%
7200	Interest Payment	9,897	0	0	0	0.0%
	Total Debt Service	1,427,832	0	0	0	0.0%
	TOTAL EXPENDITURES	2,238,818	724,286	743,230	18,944	2.62%

**COMMUNITY BUILDING ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3410	Other Contractual Services	4,405	4,408	3,336	-1,072	-24.3%
4100	Telephone, Cell, Pagers	1,865	2,099	2,099	0	0.0%
4310	Electricity	2,166	1,000	1,500	500	50.0%
4320	Water and Sewer	863	1,500	1,500	0	0.0%
4620	Repairs and Maintenance	1,364	4,035	5,285	1,250	31.0%
5210	General Operating	375	1,500	1,500	0	0.0%
	Total Operating Expenditures	11,038	14,542	15,220	678	4.66%
	TOTAL EXPENDITURES	11,038	14,542	15,220	678	4.66%

**PARKS AND RECREATION ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	222,155	234,229	245,940	11,711	5.0%
1200	Regular Pay-PTO Buyback	5,168	9,009	9,460	451	5.0%
1400	Overtime	7,056	7,500	7,500	0	0.0%
2100	FICA Taxes	16,325	19,255	20,205	950	4.9%
2210	DH ICMA 401 Contribution	6,345	6,663	6,996	333	5.0%
2220	GE ICMA 401 Contribution	9,961	10,983	11,502	519	4.7%
2310	Term Life	612	647	812	165	25.5%
2320	Health Insurance	50,241	55,448	67,157	11,709	21.1%
2325	Dental Insurance	1,456	1,481	1,629	148	10.0%
2375	Long Term Disability	901	961	1,218	257	26.7%
2400	Worker's Compensation	9,992	13,856	16,707	2,851	20.6%
	Total Personal Services	330,211	360,032	389,126	29,094	8.08%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	256	5,500	5,750	250	4.5%
3410	Other Contractual Services	17,691	9,820	12,708	2,888	29.4%
4000	Travel and Per Diem	19	1,000	1,000	0	0.0%
4100	Telephone, Cell, Pagers	4,220	5,790	7,926	2,136	36.9%
4200	Postage and Freight	0	500	500	0	0.0%
4310	Electricity	14,554	20,800	20,800	0	0.0%
4320	Water and Sewer	52,809	69,000	66,760	-2,240	-3.2%
4340	Waste Disposal	0	150	150	0	0.0%
4400	Rentals and Leases	2,327	2,250	5,960	3,710	164.9%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4610	Vehicle Repairs	3,926	4,000	4,000	0	0.0%
4620	Repairs and Maintenance	25,986	21,500	26,800	5,300	24.7%
4700	Printing and Binding	0	100	1,360	1,260	1260.0%
4800	Promotional Activities	4,274	12,000	15,700	3,700	30.8%
4910	Other Current Charges	492	650	650	0	0.0%
4915	Advertising	0	250	250	0	0.0%
4950	Lights of Lady Lake	6,016	7,500	7,500	0	0.0%
5100	Office Supplies	572	1,500	1,500	0	0.0%
5210	General Operating	42,144	61,540	51,100	-10,440	-17.0%
5212	Historical Society Expense	10,000	10,000	10,000	0	0.0%
5221	Contribution Tree and Beautification Expense	10,768	5,000	5,000	0	0.0%
5260	Gas and Diesel Expense	7,072	11,000	11,004	4	0.0%
5270	Uniform Expense	324	2,140	2,140	0	0.0%
5410	Books, Memberships	0	1,000	1,000	0	0.0%
5500	Training	90	400	400	0	0.0%
	Total Operating Expenditures	203,541	253,390	259,958	6,568	2.59%

CAPITAL OUTLAY

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
6200	Buildings	266,371	0	0	0	0.0%
6310	Improvement Other Than Buildings	18,000	0	4,800	4,800	100.0%
6321	Improvement Other Than Buildings — Safe Route	393,464	0	0	0	0.0%
6410	Equipment	30,672	26,500	31,857	5,357	20.2%
6420	Vehicles	0	0	26,500	26,500	100.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
	Total Capital Outlay	708,507	26,500	63,157	36,657	138.33%
	TOTAL EXPENDITURES	1,242,259	639,922	712,241	72,319	11.30%

**PUBLIC WORKS ADMINISTRATION ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	147,410	154,773	160,452	5,679	3.7%
1200	Regular Pay-PTO Buyback	1,840	5,953	6,172	219	3.7%
2100	FICA Taxes	11,187	12,345	12,808	463	3.8%
2210	DH ICMA 401 Contribution	7,966	8,364	8,617	253	3.0%
2220	GE ICMA 401 Contribution	3,828	4,019	4,220	201	5.0%
2310	Term Life	404	428	530	102	23.8%
2320	Health Insurance	18,430	20,088	23,101	3,013	15.0%
2325	Dental Insurance	593	593	652	59	9.9%
2375	Long Term Disability	600	635	795	160	25.2%
2400	Worker's Compensation	350	486	579	93	19.1%
	Total Personal Services	192,608	207,684	217,926	10,242	4.93%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3410	Other Contractual Services	7,980	8,900	11,300	2,400	27.0%
4000	Travel and Per Diem	4	100	100	0	0.0%
4100	Telephone, Cell, Pagers	2,375	5,200	5,770	570	11.0%
4200	Postage and Freight	0	50	50	0	0.0%
4310	Electricity	7,336	10,000	10,008	8	0.1%
4320	Water and Sewer	708	800	850	50	6.3%
4400	Rentals and Leases	1,887	2,045	2,045	0	0.0%
4610	Vehicle Repairs	2,668	3,200	3,200	0	0.0%
4620	Repairs and Maintenance	9,763	7,195	9,965	2,770	38.5%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4700	Printing and Binding	676	720	840	120	16.7%
5100	Office Supplies	862	900	900	0	0.0%
5210	General Operating	1,625	6,305	6,305	0	0.0%
5260	Gas and Diesel Expense	2,068	1,700	1,700	0	0.0%
5270	Uniform Expense	277	350	350	0	0.0%
5410	Books, Memberships	235	250	310	60	24.0%
5500	Training	0	120	120	0	0.0%
	Total Operating Expenditures	38,464	47,835	53,813	5,978	12.50%
	TOTAL EXPENDITURES	231,072	255,519	271,739	16,220	6.35%

**FACILITIES MAINTENANCE ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	60,116	66,789	70,117	3,328	5.0%
1200	Regular Pay-PTO Buyback	2,447	2,569	2,697	128	5.0%
1400	Overtime	6,415	7,500	8,000	500	6.7%
1410	Overtime-Special Detail	581	1,500	1,500	0	0.0%
2100	FICA Taxes	4,783	6,016	6,323	307	5.1%
2220	GE ICMA 401 Contribution	3,998	4,548	4,778	230	5.1%
2310	Term Life	175	185	232	47	25.4%
2320	Health Insurance	20,804	27,851	32,028	4,177	15.0%
2325	Dental Insurance	395	593	652	59	9.9%
2375	Long Term Disability	259	274	348	74	27.0%
2400	Worker's Compensation.	3,477	4,274	4,490	216	5.1%
	Total Personal Services	103,450	122,099	131,165	9,066	7.43%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	0	150	150	0	0.0%
4000	Travel and Per Diem	0	60	60	0	0.0%
4100	Telephone, Cell, Pagers	276	360	360	0	0.0%
4610	Vehicle Repairs	719	1,900	1,900	0	0.0%
4620	Repairs and Maintenance	1,136	1,000	1,000	0	0.0%
5100	Office Supplies	0	50	50	0	0.0%
5210	General Operating	2,064	2,000	2,000	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
5260	Gas and Diesel Expense	2,492	3,500	3,500	0	0.0%
5270	Uniform Expense	885	900	900	0	0.0%
5410	Books, Publications, Subscriptions and Memberships	0	50	100	50	100.0%
5500	Training	0	500	500	0	0.0%
	Total Operating Expenditures	7,572	10,470	10,520	50	0.48%
	TOTAL EXPENDITURES	111,022	132,569	141,685	9,116	6.88%

**MOTOR POOL ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	82,249	86,050	90,356	4,306	5.0%
1200	Regular Pay-PTO Buyback	1,948	3,310	3,476	166	5.0%
1400	Overtime	2,212	3,500	3,500	0	0.0%
2100	FICA Taxes	6,110	7,131	7,480	349	4.9%
2220	GE ICMA 401 Contribution	5,050	5,940	6,225	285	4.8%
2310	Term Life	227	238	299	61	25.6%
2320	Health Insurance	10,892	27,851	32,028	4,177	15.0%
2325	Dental Insurance	593	593	652	59	9.9%
2375	Long Term Disability	334	353	448	95	26.9%
2400	Worker's Compensation	3,839	5,313	6,404	1,091	20.5%
	Total Personal Services	113,454	140,279	150,868	10,589	7.55%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	0	150	150	0	0.0%
3410	Other Contractual Services	768	800	968	168	21.0%
4000	Travel and Per Diem	0	50	50	0	0.0%
4100	Telephone, Cell, Pagers	866	1,050	1,602	552	52.6%
4310	Electricity	3,043	3,300	3,300	0	0.0%
4610	Vehicle Repairs	2,274	2,200	2,200	0	0.0%
4620	Repairs and Maintenance	1,799	2,000	2,000	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4700	Printing and Binding	0	50	50	0	0.0%
4910	Other Current Charges	25	25	25	0	0.0%
5100	Office Supplies	152	200	200	0	0.0%
5210	General Operating	4,600	7,500	7,500	0	0.0%
5260	Gas and Diesel Expense	2,696	3,510	3,510	0	0.0%
5270	Uniform Expense	1,150	1,200	1,200	0	0.0%
5500	Training	96	700	700	0	0.0%
	Total Operating Expenditures	17,469	22,735	23,455	720	3.17%

CAPITAL OUTLAY

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
6410	Equipment	3,834	0	0	0	0.0%
	Total Capital Outlay	3,834	0	0	0	0.0%
	TOTAL EXPENDITURES	134,757	163,014	174,323	11,309	6.94%

**ROAD STREET MAINTENANCE ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	400,873	408,034	428,460	20,426	5.0%
1200	Regular Pay-PTO Buyback	10,104	14,768	16,480	1,712	11.6%
1400	Overtime	28,156	10,000	12,000	2,000	20.0%
1410	Overtime-Special Detail	22,569	20,000	20,000	0	0.0%
2100	FICA Taxes	31,520	34,768	36,649	1,881	5.4%
2220	GE ICMA 401 Contribution	31,832	31,765	33,400	1,635	5.1%
2310	Term Life	1,047	1,127	1,414	287	25.5%
2320	Health Insurance	106,053	121,608	130,921	9,313	7.7%
2325	Dental Insurance	2,567	2,962	3,258	296	10.0%
2375	Long Term Disability	1,545	1,673	2,121	448	26.8%
2400	Worker's Compensation	43,370	58,168	70,458	12,290	21.1%
	Total Personal Services	679,636	704,873	755,161	50,288	7.13%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	117	5,200	5,200	0	0.0%
3410	Other Contractual Services	104,100	70,000	73,000	3,000	4.3%
4000	Travel and Per Diem	0	100	100	0	0.0%
4100	Telephone, Cell, Pagers	2,026	3,060	8,232	5,172	169.0%
4200	Postage and Freight	0	50	50	0	0.0%
4310	Electricity	155,105	160,000	160,000	0	0.0%
4320	Water and Sewer	3,565	15,000	15,000	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4340	Waste Disposal	0	300	300	0	0.0%
4400	Rentals and Leases	1,028	500	500	0	0.0%
4610	Vehicle Repairs	36,774	22,000	22,000	0	0.0%
4620	Repairs and Maintenance	54,843	60,000	60,000	0	0.0%
4622	Road Resurfacing	259,979	375,000	200,000	-175,000	-46.7%
4700	Printing and Binding	0	200	200	0	0.0%
4910	Other Current Charges	25	250	250	0	0.0%
4915	Advertising	0	50	50	0	0.0%
5100	Office Supplies	154	300	300	0	0.0%
5210	General Operating	33,877	40,500	41,500	1,000	2.5%
5260	Gas and Diesel Expense	12,532	30,000	30,000	0	0.0%
5270	Uniform Expense	3,330	4,250	4,250	0	0.0%
5300	Road Materials and Supplies	30,439	20,000	20,000	0	0.0%
5410	Books, Publications, Subscriptions and Memberships	284	320	400	80	25.0%
5500	Training	82	1,125	1,125	0	0.0%
	Total Operating Expenditures	698,260	808,205	642,457	-165,748	-20.51%

CAPITAL OUTLAY

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
6410	Equipment	73,260	22,000	0	22,000	0.0%
6420	Vehicles	0	16,000	60,157	44,157	73.4%
	Total Capital Outlay	73,260	38,000	60,157	22,157	58.31%
	TOTAL EXPENDITURES	1,451,156	1,551,078	1,457,775	-93,303	-6.02%

**TOWN HALL ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	120	1,200	1,400	200	16.7%
3410	Other contractual Services	16,452	37,850	8,236	-29,614	-78.2%
4100	Telephone, Cell	2,807	4,380	5,760	1,380	31.5%
4200	Postage and Freight	6,668	6,000	7,500	1,500	25.0%
4310	Electricity	20,333	20,400	24,000	3,600	17.6%
4320	Water/Sewer	838	1,500	1,500	0	0.0%
4400	Rentals and Leases	7,206	8,220	8,006	-214	-2.6%
4500	Insurance	176,079	180,000	201,600	21,600	12.0%
4610	Vehicle Repairs	420	500	500	0	0.0%
4620	Repairs and Maintenance	9,121	39,750	26,090	-13,660	-34.4%
4700	Printing and Binding	2,968	3,120	2,880	-240	-7.7%
4910	Other Current Charges	1,166	2,290	90	-2,200	-96.1%
5210	General Operating	5,832	9,550	5,800	-3,750	-39.3%
5250	Bank Fees and Service Charges	3,483	4,800	3,325	-1,475	-30.7%
5260	Gas and Diesel	1,873	360	360	0	0.0%
5410	Books, Memberships	502	410	450	40	9.8%
8200	Aid Private Organizations	12,000	12,300	12,000	-300	-2.4%
	Total Operating Expenses	351,110	332,630	309,497	-23,133	-6.95%

CAPITAL OUTLAY

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
6310	Improvement Other Than Building	184,632	54,000	86,342	32,342	59.9%
	Total Capital Outlay	184,632	54,000	86,342	32,342	59.89%
9900	Contingency	0	150,000	130,000	-20,000	-13.3%
	Total Interfund Transfer	0	150,000	130,000	-20,000	-13.33%
	TOTAL EXPENDITURES	535,742	536,630	525,839	-10,791	-2.01%

**TOWN ATTORNEY ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	64,472	125,000	125,000	0	0.0%
3112	Police Department Legal Fees	7,396	20,000	20,000	0	0.0%
	Total Operating Expenditures	71,869	145,000	145,000	0	0.0%
	TOTAL EXPENDITURES	71,869	145,000	145,000	0	0.0%

**VILLAGES FIRE PROTECTION ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3410	Other Contractual Services	740,746	750,000	750,000	0	0.0%
	Total Operating Expenditures	740,746	750,000	750,000	0	0.0%
	TOTAL EXPENDITURES	740,746	750,000	750,000	0	0.0%

**SPECIAL REVENUE FUND ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

REVENUES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
312.60.00	Infrastructure One-Cent	1,366,700	1,400,000	1,450,000	50,000	3.6%
361.10.00	Pooled Cash-Interest	43	150	10,000	9,850	6,566.7%
361.11.00	State Board Account-Interest	1,071	0	0	0	0.0%
389.90.00	Transfer from Reserves	0	242,850	0	-242,850	100.0%
	Total Operating Expenses	1,367,814	1,643,000	1,460,000	-183,000	-11.14%

EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
9101	Transfer to General Fund	1,635,831	243,000	240,000	-3,000	-1.2%
9140	Transfer to Utility Fund	0	1,400,000	0	-1,400,000	100.0%
9199	Transfer to Surtax Reserve	0	0	1,220,000	1,220,000	100.0%
	Expenditure Outlay	1,635,831	1,643,000	1,460,000	183,000	11.14%

**TOWN OF LADY LAKE ADOPTED FY2019 BUDGET
REVENUE BY SOURCE CODE – UTILITY FUND**

SOLID WASTE ASSESSMENTS

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
325.21.01	Solid Waste Fees and Assessments	1,169,015	1,250,000	1,250,053	53	0.0%
325.21.10	Solid Waste Interim Assessments	1,311	1,000	700	-300	-30.0%
	Solid Waste Assessment Total	1,170,325	1,251,000	1,250,753	-247	-0.02%

WATER REVENUES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
343.30.00	Water Sales	1,113,530	1,200,000	1,225,000	25,000	2.1%
343.31.00	Turn on Fees	15,088	15,000	15,000	0	0.0%
343.32.00	Tap in Fee/ Include Meter	505	0	0	0	0.0%
343.33.00	Reconnect Fee	12,500	14,500	15,000	500	3.4%
343.35.00	Installation Fee-Meter	12,325	9,000	7,500	-1,500	-16.7%
343.36.00	Late Fees	43,213	43,100	35,000	-8,100	-18.8%
343.37.00	Other Revenue	2,891	3,150	3,000	-150	-4.8%
	Water Revenue Total	1,200,051	1,284,750	1,300,500	15,750	1.23%

SEWER REVENUES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
343.50.00	Sewer Usage Fees	701,862	675,000	700,000	25,000	3.7%
343.57.00	Sewer Other Revenue	1,000	300	500	200	66.7%
	Sewer Revenue Totals	702,862	675,300	700,500	25,200	3.73%

REUSE REVENUES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
343.51.00	Reuse Water Sales	137,220	135,000	130,000	-5,000	-3.7%
343.52.00	Reuse Turn on Fees	25	0	300	300	100.0%
343.53.00	Reuse Connection Fees	0	250	300	50	20.0%
343.54.00	Reuse Other Revenue	275	0	300	300	100.0%
	Reuse Revenue Totals	137,520	135,250	130,900	-4,350	-3.22%

INTEREST EARNINGS

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
361.10.00	Pooled Cash-Interest	240	200	0	-200	0.0%
361.11.00	State Board Accounts-Interest	28,740	24,205	50,000	25,795	106.6%
361.15.00	SunTrust Money Market Interest	1,624	1,500	0	-1,500	0.0%
361.30.00	Net Increase or Decrease in Fair Value	0	0	0	0	0.0%
	Interest Earnings Total	30,604	25,905	50,000	24,095	93.01%

MISC REVENUE

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
364.10.00	Proceeds from Sales and Trade-In	9,992	10,000	1,300	-8,700	-87.0%
369.40.00	Other Miscellaneous Revenue	-647	0	0	0	0.0%
369.45.00	Other Miscellaneous Revenue-Insurance Claims	9,182	0	0	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
	Miscellaneous Revenue	18,527	10,000	1,300	-8,700	-87.0%
	Total					

TRANSFERS IN

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
381.10.00	Transfer from Special Revenue	0	1,400,000	0	-1,400,000	100%
389.28.00	Transfer from Sewer Impact Fees	0	68,000	0	-68,000	100%
389.29.00	Transfer from Water Impact Fees	0	785,000	0	-785,000	0.0%
389.80.00	Capital Contribution	0	0	0	0	0.0%
389.90.00	Cash Balance Forward (Retained Earnings)	0	0	0	0	0.0%
	Transfers in Total	0	2,253,000	0	-2,253,000	0.0%

REVENUE TOTAL

Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
Revenue Total	3,259,890	5,635,205	3,433,953	-2,201,252	-39.06%

**TOWN OF LADY LAKE ADOPTED FY2019 BUDGET
EXPENSE RECAP BY OBJECT – UTILITY FUND**

PERSONAL SERVICES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
1200	Regular Pay	504,924	532,043	552,018	19,975	3.8%
1400	Overtime	36,801	19,000	19,000	0	0.0%
2100	FICA Taxes	36,008	42,314	43,883	1,569	3.7%
2220	GE ICMA 401 Contributions	32,761	35,915	37,248	1,333	3.7%
2310	Term Life	1,279	1,401	1,739	338	24.1%
2320	Health Insurance	124,597	150,361	164,799	14,438	9.6%
2325	Dental Insurance	3,307	3,851	4,207	356	9.2%
2375	Long Term Disability Insurance	1,892	2,081	2,607	526	25.3%
2400	Worker's Compensation Insurance	25,277	33,615	39,930	6,315	18.8%
	Total Personal Services	766,846	820,581	865,431	44,850	5.47%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	71,377	67,300	64,553	-2,747	-4.1%
3200	Accounting and Auditing	8,268	11,024	12,200	1,176	10.7%
3410	Other Contractual Services	89,752	113,060	110,916	-2,144	-1.9%
3450	Other Contractual Services-Solid Waste	1,054,003	1,200,000	1,121,500	-78,500	-6.5%
4000	Travel and Per Diem	0	2,050	2,050	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4100	Telephone, Cell and Pagers	7,073	18,690	26,099	7,409	39.69%
4200	Postage and Freight	11,617	12,550	12,550	0	0.0%
4310	Electricity	146,144	151,000	160,000	9,000	6.0%
4320	Water and Sewer	3,750	7,400	8,200	800	10.8%
4330	VCDD Wastewater Flow	67	500	500	0	0.0%
4400	Rentals and Leases	2,232	2,635	5,270	2,635	100.0%
4500	Insurance	119,542	138,050	154,616	16,566	12.0%
4610	Vehicle Repairs	24,411	16,800	16,800	0	0.0%
4620	Repairs and Maintenance	272,039	196,845	261,075	64,230	32.6%
4700	Printing and Binding	1,004	1,790	1,790	0	0.0%
4800	Promotional Activities	14,914	15,000	15,000	0	0.0%
4910	Other Current Charges	2,100	2,195	2,195	0	0.0%
4920	Recording Fees	0	30	30	0	0.0%
4960	Amortization of Sewer Cap Agreement	39,055	39,055	39,055	0	0.0%
4970	Bad Debt Expense	4,723	0	0	0	0.0%
5100	Office Supplies	1,019	2,750	2,750	0	0.0%
5210	General Operating	77,002	107,600	156,793	49,193	45.7%
5214	Software License, Service	12,750	12,750	12,750	0	0.0%
5250	Bank Fees and Service Charges	3,483	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	6,760	9,500	9,500	0	0.0%
5260	Gas and Diesel Expense	39,295	22,900	22,900	0	0.0%
5270	Uniform Expense	3,553	4,255	5,285	1,030	24.2%
5410	Books, Publications, Subscriptions and Memberships	650	1,355	1,645	290	21.4%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
5500	Training	705	2,700	2,700	0	0.0%
5900	Depreciation Expense	0	0	0	0	0.0%
	Total Operating Expenditures	2,017,287	2,164,584	2,233,522	68,938	3.18%

**WATER UTILITY ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICE

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	398,319	411,311	425,487	14,176	3.4%
	Regular Pay-PTO					
1200	Buyback	2,026	15,731	16,272	541	3.4%
1400	Overtime	24,111	10,000	10,000	0	0.0%
2100	FICA Taxes	28,195	33,562	34,720	1,158	3.5%
	GE ICMA 401					
2220	Contribution	26,200	28,647	29,647	1,000	3.5%
2310	Term Life	1,020	1,129	1,397	268	23.7%
2320	Health Insurance	102,401	126,167	136,976	10,809	8.6%
2325	Dental Insurance	2,715	3,258	3,555	297	9.1%
2375	Long Term Disability	1,511	1,677	2,095	418	24.9%
2400	Worker's Compensation	20,381	26,870	31,815	4,945	18.4%
	Total Personal Services	606,878	658,352	691,964	33,612	5.11%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	21,376	15,000	15,000	0	0.0%
3200	Accounting and Auditing	5,512	6,890	7,625	735	10.7%
3410	Other contractual Services	57,549	52,270	61,050	8,780	16.8%
4000	Travel and Per Diem	0	1,550	1,550	0	0.0%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4100	Telephone, Cell	5,710	4,500	15,579	11,079	246.2%
4200	Postage and Freight	11,617	12,400	12,400	0	0.0%
4310	Electricity	42,418	41,000	45,500	4,500	11.0%
4320	Water and Sewer	0	0	400	400	100.0%
4400	Rentals and Leases	2,232	2,635	5,270	2,635	100%
4500	Insurance	59,771	68,950	77,224	8,274	12.0%
4610	Vehicle Repairs	15,914	12,400	12,400	0	0.0%
4620	Repairs and Maintenance	111,289	49,100	51,800	2,700	5.5%
4700	Printing and Binding	1,004	1,740	1,740	0	0.0%
4800	Promotional Activities	14,914	15,000	15,000	0	0.0%
4910	Other Current Charges	2,025	2,120	2,120	0	0.0%
4920	Recording Fees	0	30	30	0	0.0%
4970	Bad Debt Expenses	4,043	0	0	0	0.0%
5100	Office Supplies	791	2,500	2,500	0	0.0%
5210	General Operating	47,665	55,000	77,309	22,309	40.6%
5214	Software License	12,750	12,750	12,750	0	0.0%
5250	Bank Fees and Service Charges	3,483	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	6,760	9,500	9,500	0	0.0%
5260	Gas and Diesel	27,150	15,000	15,000	0	0.0%
5270	Uniform Expense	2,695	3,330	4,160	830	24.9%
5410	Books, Memberships	650	855	1,145	290	33.9%
5500	Training	315	2,000	2,000	0	0.0%
	Total Operating Expenses	457,635	391,320	453,852	62,532	15.98%

CAPITAL OUTLAY

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
6200	Buildings	17,419	1,400,000	0	-1,400,000	-100.0%
	Improvement Other Than Building					
6310		57,000	750,000	0	-750,000	-100.0%
6410	Equipment	2,903	49,600	10,000	-39,600	-79.8%
6420	Vehicles	32,790	0	35,000	35,000	100.0%
	Total Capital Outlay	110,112	2,199,600	45,000	-2,154,600	-97.95%

INTERFUND TRANSFERS

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
9101	Transfer to General Fund	48,000	72,500	72,500	0	0.0%
	Total Interfund Transfers	48,000	72,500	72,500	0	0.0%
	Total Expenditures	1,222,625	3,321,772	1,263,316	-2,058,456	-61.97%

**SOLID WASTE ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	17,328	21,300	18,553	-2,747	-12.9%
3410	Other Contractual Services	600	1,500	700	-800	-53.3%
3450	Other Contractual Services-Solid Waste	1,054,003	1,200,000	1,121,500	-78,500	-6.5%
	Total Operating Expenditures	1,071,931	1,222,800	1,140,753	-82,047	-6.71%

INTERFUND TRANSFERS

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
9101	Transfer to General Fund	45,500	45,500	110,000	64,500	141.8%
	Total Interfund Transfers	45,500	45,500	110,000	64,500	141.76%
	Total Expenditures	1,117,431	1,268,300	1,250,753	-17,547	-1.38%

**SEWER UTILITY ADOPTED FY2019 BUDGET
TOWN OF LADY LAKE, FLORIDA**

PERSONAL SERVICE

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
1200	Regular Pay	104,579	101,215	106,283	5,068	5.0%
1200	Regular Pay-PTO Buyback	0	3,786	3,976	190	5.0%
1400	Overtime	12,690	9,000	9,000	0	0.0%
2100	FICA Taxes	7,813	8,752	9,163	411	4.7%
2220	GE ICMA 401 Contribution	6,561	7,268	7,601	333	4.6%
2310	Term Life	259	272	342	70	25.7%
2320	Health Insurance	22,196	24,194	27,823	3,629	15.0%
2325	Dental Insurance	592	593	652	59	9.9%
2375	Long Term Disability	382	404	512	108	26.7%
2400	Worker's Compensation	4,896	6,745	8,115	1,370	20.3%
	Total Personal Services	159,968	162,229	173,467	11,238	6.93%

OPERATING EXPENDITURES

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
3110	Other Professional Services	32,673	31,000	31,000	0	0.0%
3200	Accounting and Auditing	2,756	4,134	4,575	441	10.7%
3410	Other Contractual Services	31,603	59,290	49,166	-10,124	-17.1%
4000	Travel and Per Diem	0	500	500	0	0.0%
4100	Telephone, Cell	1,362	14,190	10,520	-3,670	-25.9%

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change in Budget	% Increase or Decrease
4200	Postage and Freight	0	150	150	0	0.0%
4310	Electricity	103,726	110,000	114,500	4,500	4.1%
4320	Water/Sewer	3,750	7,400	7,800	400	5.4%
4330	VCDD Wastewater Flow	67	500	500	0	0.0%
4500	Insurance	59,771	69,100	77,392	8,292	12%
4610	Vehicle Repairs	8,497	4,400	4,400	0	0.0%
4620	Repairs and Maintenance	160,750	147,745	209,275	61,530	41.6%
4700	Printing and Binding	0	50	50	0	0.0%
4910	Other Current Charges	75	75	75	0	0.0%
4960	Amortization Agreement	39,055	39,055	39,055	0	0.0%
4970	Bad Debt Expenses	680	0	0	0	0.0%
5100	Office Supplies	228	250	250	0	0.0%
5210	General Operating	29,337	52,600	79,484	26,884	51.1%
5260	Gas and Diesel	12,145	7,900	7,900	0	0.0%
5270	Uniform Expense	858	925	1,125	200	21.6%
5410	Books, Memberships	0	500	500	0	0.0%
5500	Training	390	700	700	0	0.0%
	Total Operating Expenses	487,722	550,464	638,917	88,453	16.07%

CAPITAL OUTLAY

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
6310	Improvements Other Than Building	244,777	0	0	0	0.0%
6410	Equipment	31,000	110,440	35,000	-75,440	-68.3%
6420	Vehicles	32,790	149,500	00	-149,500	0.0%
	Total Capital Outlay	308,567	259,940	35,000	-224,940	-86.54%

INTERFUND TRANSFERS

Account Code	Description	FY2017 Actual	FY2018 Budget	FY2019 Adopted	Change In Budget	% Increase or Decrease
9101	Transfer to General Fund	48,000	72,500	72,500	0.00	0.0%
	Total Interfund Transfers	48,000	72,500	72,500	0.00	0.0%
	Total Expenditures	1,004,256	1,045,133	919,884	-125,249	-11.98%