

# Fiscal Year 2026 Adopted Budget

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## Town of Lady Lake, Florida



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# TOWN OF LADY LAKE

  

## FISCAL YEAR 2026 ADOPTED BUDGET

October 1, 2025 – September 30, 2026

Ordinance 2025-11

### TOWN COMMISSION AND OFFICIALS

Name	Title
Ed Freeman	Mayor-Commissioner, Ward 3
Trevia Roberts	Commissioner, Ward 1
John Gourlie	Commissioner, Ward 2
Ed Regan	Commissioner, Ward 4
Mike Sage	Commissioner, Ward 5
William Lawrence	Town Manager
Derek Schroth	Town Attorney

Prepared by:  
Joella LeDonne  
Finance Director

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## TRANSMITTAL LETTER/BUDGET MESSAGE

July 24, 2025

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

The U.S. Government Accountability Office (U.S. GAO) through the Budget and Accounting Procedures Act of 1950 places the responsibility for establishing and maintaining adequate systems of accounting and internal control upon the head of each executive agency. These systems must conform to the accounting principles, standards, and related requirements prescribed by the Comptroller General of the United States in accordance with that law.

Enclosed is the proposed budget for fiscal year 2025/2026 for your review and consideration. This Budget complies with all appropriate state and town laws. The total proposed budget for fiscal year 2025/2026 which includes the General Fund, Special Revenue Fund (Infrastructure Sales Tax), and Utilities Fund is \$37,116,027.

### GENERAL FUND

The proposed General Fund is balanced with the revenue coming in equal to expenditures with both in the amount of \$26,123,234.

Highlighted revenues include:

- Ad Valorem Tax Revenue is based on a millage rate of 3.6510 mills, which is the current year's millage rate. Ad Valorem taxes account for 25.9% of the Town's annual General Fund revenues.
- Villages Fire Assessment revenue is a pass through to the VCCDD (Village Center Community Development District) of \$2,182,227 for the Village Public Safety Department Fire-Rescue that covers part of Lady Lake. There is a 158.63% increase in Fire assessment fees for budget year 2025-2026. The last increase in the fire assessment was in fiscal year 2019-2020. The residential assessment rate is \$320.71. The per square foot charge for commercial property and industrial property rate is \$0.21, a decrease of \$.08 from fiscal year 2024-2025 and with the charge for institutional at \$.44 per square foot, an increase of \$.40 from fiscal year 2024-2025. There is no assessment on vacant property. This assessment is an "in and out" transaction as the town is a conduit for collecting this assessment which earns the town a .25% administration fee.
- Transfers from Special Revenue and Special Revenue Reserves to cover expenses in the General Fund are shown on page 16 of this Proposed budget. Special Revenue or sur-tax money has restrictions that exclude personnel and operating costs such as repairs or maintenance. Restricted money should always be utilized before using unrestricted funds if expenses qualify.

Personnel Cost: The total number of positions proposed in the general fund and the utilities fund is 129.5, which includes three part-time employees (0.5 a position times 3 equals 1.5), 123 full-time employees and 5 Commissioners. A total of three new positions were requested with one in the general fund in the library and two in utilities. The breakdown by department of all employees is on page 18. In fiscal year 2025 Commissioners added a stipend for each of the Planning and Zoning Board members in the amount of \$200 a month. Commission will receive a 4% increase effective after the next general election. The increase in wages for general employees will be a base raise of 2% and up to 2% performance determined by evaluations each August. For employees under the collective bargaining agreement, as they requested, there will be a raise of

4% with no performance increase for those with one year or more of service. There is a 4% increase to the min/max of all pay grades.

- Medical premiums are budgeted at an estimated 10% increase. Dental premiums are budgeted at an estimated 10% increase. Life Insurance and Long-Term Disability are budgeted for a 10% increase. (Not all actual increases are available at budget time).

Highlighted Expenditures Include:

- Capital outlay costs plus other expenses covered by special revenue for all departments (including Utilities) total \$5,352,500 down \$5,370,600 or 50.08% due to completed projects. This includes \$4,935,950 for the General Fund, and \$416,550 for the Utilities Department. On pages 15 through 17 lists the capital assets and special revenue items and the source of funding for each of them.
- Each department's budget is listed starting on page 33. Any increases that are 25% or over from last year's operating and capital asset budget are listed at the bottom of the page.

### **SPECIAL REVENUE FUND**

The proposed Special Revenue Fund revenues and expenditures total \$3,889,816 respectively.

Revenues include estimated collections for Fiscal Year 2026 of \$2,296,320 from the one-cent tax plus interest earned throughout the year. Page 89 lists the surtax budget and page 16 shows what we propose using special revenue for in the budget.

The one-cent sales surtax revenue is authorized through December 31, 2032. This revenue can only be used for projects eligible for funding as specified in the infrastructure surtax referendum.

### **UTILITIES FUND**

The proposed Utilities Fund is balanced with revenues coming in equal to expenditures with both at the amount of \$7,102,977. This is a 15.6% decrease from the previous year.

Highlighted Revenues Include:

- A 5% increase in water, sewer and reuse utility rates due to an increase of the CPI-U from January of 2024 to January of 2025 with new subdivision projects also causing an increase.
- Solid Waste is a pass through to Waste Management and covers all residential pickup. Waste Management handles the collection of commercial solid waste pickup. Solid waste fees are billed on the property tax bill. The rate will increase to \$235 per year per residential unit. This, like the fire assessment, is an in and out fund. We are a conduit for collecting solid waste fees that serve the residents of Lady Lake and passing it on to Waste Management. Waste Management's fee per unit will increase from \$15.41 to \$16.91 per month resulting in an increase in solid waste transfer to the town's general fund.
- The amount that Utilities reimburses from the General Fund for GF services remains steady at \$321,000.

Personnel Cost: Of the total of three additional new positions two are in utilities. The Water Department is requesting a utility field operations manager and an additional utility locator.

- Increase in wages with a base raise of 2% for employees and up to 2% performance increase. The Commission has approved annual increases to all pay grade min/max which is 4% this year. All medical, dental, life, long-term disability and worker's compensation rates are the same as budgeted for the General Fund. (Medical 10%, Dental 10%, Life 10%, Long Term Disability 10%).

Highlighted Expenses Include:

- The water and sewer capital assets and how they are funded are on page 17.
- The water department, solid waste and sewer budget starts on page 90.
- 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 \$207,816, an increase due to the difference between the raised fee of \$235 solid waste fee to offset increased Waste Management costs for approximately 8,351 customers.

## SUMMARY

The budget each year contains several "pass through" revenues and expenses. These are required additions to our budget that do not require Lady Lake funding but rather the Town is the taxing authority or the conduit in collecting these revenues and passing them through our books and on to another entity.

These pass throughs are as follows:

- Fire Assessment
- Solid Waste
- State Casualty Insurance Premium Tax (Police Pension)

We hope to continue experiencing successful growth in Lady Lake but will strive to keep that hometown feeling that everyone enjoys.

We would like to thank all the town employees for their dedicated service. Special thanks to the Finance staff for helping put this budget book together.

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,

s/William Lawrence  
Town Manager

s/Joella LeDonne  
Finance Director

# SUMMARY INFORMATION

**BUDGET SUMMARY SCHEDULES**

The budget was prepared using a millage rate of 3.6510

**Table 1: Summary of Funds to Be Reviewed  
Revenues and Expenditures/Expenses**

	Revenues	Expenditures/ Expenses
The General Fund	26,123,234	26,123,234
The Special Revenue Fund	3,889,816	3,889,816
The Utilities Fund	7,102,977	7,102,977
<b>Total - All Funds</b>	<b>\$37,116,027</b>	<b>\$37,116,027</b>

**Table 2: Budget Summary Schedule – General Fund**

Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% Of Total
Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% of Total
Town Commission	68,309	37,095				105,404	0.40%
Town Manager	336,992	16,958				353,950	1.35%
Town Clerk	321,669	58,170				379,839	1.45%
Town Clerk-Elections		0				0	0.00%
Finance	617,465	187,003	104,000			908,468	3.48%
Human Resources/Risk Management	295,508	144,261	26,000			465,769	1.78%
Growth Management	435,043	180,101	563,934			1,179,078	4.51%
Building Department	150,995	461,802	13,934			626,731	2.40%
Code Enforcement	168,173	68,190	13,932			250,295	0.96%
Information Technology	615,964	457,903	200,000			1,273,867	4.88%
Communications	206,299	125,702				332,001	1.27%
Police Department	5,735,238	1,326,277	400,825			7,462,340	28.57%
Library and Information Services	868,813	260,252	1,556,000			2,685,065	10.28%
Parks and Recreation Department	933,869	735,938	570,000			2,239,807	8.57%
Community Building/Recreation Facility		35,450				35,450	0.14%
Public Works Administration	304,433	79,669	6,500			390,602	1.50%
Other Government Services-Facilities Maintenance	252,384	19,091	0			271,475	1.04%
Other Government Services-Motor Pool	187,640	41,507	10,000			239,147	0.92%
Public Works-Streets Maintenance	1,313,978	740,605	1,335,000			3,389,583	12.98%
Other Government Services-Town Hall		693,495	135,825	307,816		1,137,136	4.35%
Legal Services		215,000				215,000	0.82%
Villages Fire Protection District		2,182,227				2,182,227	8.35%
To Reserve							0.00%
<b>FY2026 Budget Totals</b>	<b>12,812,772</b>	<b>8,066,696</b>	<b>4,935,950</b>	<b>307,816</b>	<b>0</b>	<b>26,123,234</b>	<b>100.00%</b>
<b>% of Total Budget</b>	<b>49.05%</b>	<b>30.88%</b>	<b>18.89%</b>	<b>1.18%</b>	<b>0.00%</b>		<b>100.00%</b>
<b>FY2025 Budget Totals</b>	<b>12,509,931</b>	<b>6,502,279</b>	<b>8,428,150</b>	<b>100,000</b>	<b>0</b>	<b>27,540,361</b>	
<b>Change from Prior Year</b>	<b>2.42%</b>	<b>24.06%</b>	<b>-41.43%</b>	<b>207.82%</b>	<b>0%</b>	<b>-5.15%</b>	

**Table 3: Budget Summary Schedule - Utilities Fund**

Department	Personnel Services	Operating Expense	Capital Requested	Other/ Transfers	Debt Service	Total Requested	% Of Total
Water	1,460,756	1,047,298	139,975	160,500	0	2,808,529	39.5%
Solid Waste	0	1,754,669	0	207,816	0	1,962,485	27.6%
Sewer	573,583	1,321,305	276,575	160,500	0	2,331,963	32.8%
<b>FY2026 Budget Totals</b>	<b>2,034,339</b>	<b>4,123,272</b>	<b>416,550</b>	<b>528,816</b>	<b>0</b>	<b>7,102,977</b>	<b>100.0%</b>
<b>% of Total Budget</b>	<b>28.6%</b>	<b>58.0%</b>	<b>5.9%</b>	<b>7.4%</b>	<b>0</b>		<b>100.0%</b>
<b>FY2025 Budget Totals</b>	<b>1,771,708</b>	<b>4,024,292</b>	<b>2,294,950</b>	<b>321,000</b>	<b>0</b>	<b>8,411,950</b>	<b>100%</b>
<b>Change from Prior Year</b>	<b>14.8%</b>	<b>2.5%</b>	<b>-81.8%</b>	<b>64.7%</b>	<b>0.0%</b>	<b>-15.6%</b>	

**CAPITAL IMPROVEMENTS AND EQUIPMENT**

**GENERAL FUND**

**Table 4: General Fund - Paid from Revenue Source**

Description	Department	Equipment	Buildings	Improvements	Software	Books, Publications	Funding Source
Books	Library	0	0	0	0	115,000	General Fund Revenue
CDBG-Sidewalk Grant	Roads & Streets	0	0	750,000	0	0	Grant
Design & landscaping 27/441 & 466	Parks & Recreation	0	0	200,000	0	0	Tree & Beautification
Court Resurfacing	Parks & Recreation	0	0	250,000	0	0	P&R Impact Fees
Fence at Soccer Field	Parks & Recreation	0	0	45,000	0	0	General Fund Revenue
Swings for Pyramid Park	Parks & Recreation	0	0	25,000	0	0	P&R Impact Fees
Snooky Park Christmas Tree	Parks & Recreation	0	0	50,000	0	0	General Fund Revenue
Software	HR/Finance	0	0	0	200,000	0	General Fund Revenue
Replacement Ice Machine	PW Admin	6,500	0	0	0	0	General Fund Revenue
<b>Total</b>		<b>6,500</b>	<b>0</b>	<b>1,320,000</b>	<b>200,000</b>	<b>115,000</b>	<b>1,641,500</b>

**CAPITAL IMPROVEMENTS AND EQUIPMENT GENERAL FUND**

**Table 5: General Fund – Paid from Revenue Source**

Description	Department	Building	Equipment	Vehicles	Improvements	Funding Source
Library Renovation	GM/IT/LIB	2,000,000	0	0	0	Special Revenue
Postage & Copier Leases	TH/Lib/Bldg.	0	33,666	0	0	Special Revenue
AC Units	GM/BLD/CE	0	41,800	0	0	Special Revenue
AC Units	Library	0	81,000	0	0	Special Revenue
Vehicles	Police	0	0	375,000	0	Special Revenue
Cameras, Tasers	Police	0	185,150	0	0	Special Revenue
Wheel Balancer	Motor Pool	0	10,000	0	0	Special Revenue
Extend Tavaren Lane	Roads & Streets	0	0	0	150,000	Special Revenue
IT / Fiber Infrastructure	Other Government Services	0	0	0	110,000	Special Revenue
IT/ Enhancements	Various Departments	0	51,650	0	0	Special Revenue
Pavement Management Plan	Roads & Streets	0	0	0	400,000	Special Revenue
Mower	Roads & Streets	0	35,000	0	0	Special Revenue
<b>Total</b>		<b>2,000,000</b>	<b>438,266</b>	<b>375,000</b>	<b>660,000</b>	<b>3,473,266</b>

**UTILITY FUND**

**Table 6: Utility Fund - Paid from Revenue Source**

Description	Department	Improvement Other Than Buildings	Equipment	Buildings	Vehicles	Funding Source
GPS Collection Hardware	Water/ Sewer	0	8,300	0	0	Special Revenue
Firewall Hardware Lifecycle Program	Water/ Sewer	0	7,500	0	0	Special Revenue
Fiber Infrastructure	Water/ Sewer	220,000	0	0	0	Special Revenue
Server Hardware Lifecycle Program	Water/ Sewer	0	44,150	0	0	Special Revenue
Gator with RTV Haul and Dump	Sewer	0	0	0	29,000	Special Revenue
Firewall for lift stations	Sewer	0	40,600	0	0	Special Revenue
Bypass Emergency Pump	Sewer	0	55,000	0	0	Special Revenue
Mixer for new Wastewater plant	Sewer	0	12,000	0	0	Special Revenue
<b>Total</b>		<b>220,000</b>	<b>167,550</b>	<b>0</b>	<b>29,000</b>	<b>416,550</b>

**ALL FUNDS-SUMMARY OF POSITIONS**

**Table 7: All Funds - Summary of Positions**

	FY2024 Adopted	FY 2025 Adopted	FY 2026 Adopted
<b>General Fund</b>			
Commission	5	5	5
Town Manager	2	2	2
Town Clerk	3	3	3
Finance	4.5	5	5
Human Resources & Risk Management	2.5	3	3
Growth Management	4	4	4
Information Technology	4.5	5	5 <sup>(2)</sup>
Communications	1.5	1.5	1.5 <sup>(1)</sup>
Other Government Services- Facilities Maintenance	2	3	3
Other Government Services- Motor Pool	2	2	2
Police Department Support	6	5	5 <sup>(1)</sup>
Police Sworn Officers	30	32	32
Building Services	2	2	2
Code Enforcement	2	2	2
Public Works - Administration	2	2	2
Public Works - Streets Maintenance	10	12	12
Library & Information Services	10	10	11 <sup>(3)</sup>
Parks & Recreation	9	9	9
<b>Sub-Total General Fund</b>	<b>102</b>	<b>107.5</b>	<b>108.5</b>
<b>Enterprise Fund</b>			
Water Utilities	12	15.5	17.5 <sup>(2)(3)</sup>
Sewer Utilities	3	3.5	3.5 <sup>(2)</sup>
<b>Sub-Total Enterprise Fund</b>	<b>15</b>	<b>15</b>	<b>21</b>
<b>Total Positions</b>	<b>117</b>	<b>126.5</b>	<b>129.5</b>

Notes:

- (1) Totals include Part-time Positions
- (2) Position(s) expenses with multiple department(s)
- (3) New position(s) requested

**MILLAGE RATE ANALYSIS – FISCAL YEAR**

**Table 8: Taxable Value**

Taxable Value	
Current Year gross Taxable value (L. 4 DR-420)	\$1,961,523,539
Prior Year Final Gross Taxable value (L. 7 DR-422)	\$1,814,800,011
Total increase in net taxable value this year resulted in an 7.12% increase, which includes new construction of \$28,266,724 (L. 5) and increased values of \$158,955,035.	\$146,723,528

**Table 9: Millage Rate/Ad Valorem Tax Comparison**

	Millage Rate	Ad Valorem Taxes
Last year’s millage rate is 6.53% higher than the current year’s rolled back rate.	3.6510	\$7,161,522 x 95% = \$6,803,446
Current year rolled back rate, which is the amount needed to generate the same revenues as last year based on this year’s taxable value less new construction.  Requires at least three yes votes.	3.4273	\$6,722,730 x 95%= \$6,386,594
The majority vote maximum rate, which is 4.51% increase over the current year’s rolled back rate and 1.89% decrease over last year’s final rate.  Requires at least three yes votes.	3.5819	\$7,025,981 x 95% = \$6,674,682
Two-thirds vote maximum rate, which is a 14.96% increase over the current year’s rolled back rate.  Requires at least four yes votes	3.9401	\$7,728,599 x 95% = \$7,342,169

The 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 roll back rate is 3.4273. Since the Town did not approve the majority vote maximum millage rate of 3.2700 last year and since the prior year operating millage rate from Current Year Form DR-420MMP, Line 14 (3.5976) is more than the prior year maximum millage rate with a majority vote, Line 3 (3.4273), the rolled-back rate based on prior year majority-vote maximum millage does not have to be adjusted.

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

- Portability exemption; up to \$500,000 of existing Save Our Homes transferable.
- Homestead exemption: \$25,000.
- Amendment One additional exemption of \$25,000.
- Tangible Personal Property (TPP) exemption up to \$25,000.
- Senior limited income exemption: up to \$25,000.
- Additional Limited Income Senior Exemption -25-year resident: 100% Exempt assessed value
- Disability Exemption: \$5,000
- Widow/widower: \$5000.
- Veterans’ 10%+ disability: \$5,000.
- First Responder Fallen Hero or Total/Permanent Disability: 100% exemption

The remaining value is called “taxable value”, and it is this value that the ad valorem property taxes are calculated. One mill is equivalent to \$1 per \$1,000 of taxable value.

For example:

Real Estate Value	\$300,000	
LCPA Market Value	\$250,095	
Save our homes	-\$114,885	
Homestead Exemption	-\$25,000	
Amendment 1 Additional Exemption	<u>-\$25,000</u>	
Taxable Value	\$85,210	
Divided by 1,000 times 3.6510 =	<u>\$311.10</u>	Lady Lake property taxes

This calculation is only valid for the Town’s share of the total millage rate of all taxing authorities.

# ESTIMATED REVENUES- GENERAL FUND

**Table 10: Revenue by Source Code - General Fund**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Property Tax</b>						
311.10.00	Current Ad Valorem Taxes*	5,344,210	6,303,798	6,803,446	499,648	7.9%
311.20.00	Delinquent Ad Valorem Taxes	5,223	3,500	3,780	280	8.0%
<b>Property Tax Total</b>		<b>5,349,433</b>	<b>6,307,298</b>	<b>6,807,226</b>	<b>499,928</b>	<b>7.9%</b>
<b>Local Option Taxes</b>						
312.30.00	County Gas Tax (9 <sup>th</sup> Cent)	23,703	22,500	24,300	1,800	8.0%
312.41.00	Local Option Gas Tax	270,958	265,000	286,200	21,200	8.0%
312.52.00	Casualty Insurance Premium Tax	190,807	225,000	200,000	-25,000	-11.1%
<b>Local Option Taxes Total</b>		<b>485,468</b>	<b>512,500</b>	<b>510,500</b>	<b>-2,000</b>	<b>-0.4%</b>
<b>Utility Service Taxes</b>						
314.10.00	Electric - Duke Energy	1,005,273	1,050,000	1,050,000	0	0.0%
314.11.00	Electric - Sumter Electric Cooperative Inc. (SECO)	266,196	265,000	286,200	21,200	8.0%
314.30.00	Water - Villages Community Development District (VCDD)	105,625	105,000	113,400	8,400	8.0%
314.31.00	Water - Water Oak	10,995	13,000	14,040	1,040	8.0%
314.32.00	Water - Lady Lake	107,133	93,000	100,440	7,440	8.0%
314.40.00	Gas	34,069	27,000	29,160	2,160	8.0%
<b>Utility Service Taxes Total</b>		<b>1,529,291</b>	<b>1,553,000</b>	<b>1,593,240</b>	<b>40,240</b>	<b>2.6%</b>
<b>Communications Services Tax</b>						
315.10.00	Communications Services Tax	676,904	660,000	712,800	52,800	8.0%
<b>Communications Services Tax Total</b>		<b>676,904</b>	<b>660,000</b>	<b>712,800</b>	<b>52,800</b>	<b>8.0%</b>
<b>Permits &amp; Fees</b>						
316.10.00	Town Business Tax	0	0	0	0	0.0%
316.11.00	Town Business Tax - Penalty	0	0	0	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
322.10.00	Building Permits and Inspections	361,114	480,000	400,000	-80,000	-16.7%
322.11.00	Re-Inspection Fees	6,751	8,000	20,000	12,000	150.0%
329.05.00	Building Plan Review Fees	26,210	60,000	30,000	-30,000	-50.0%
329.06.00	Fire Inspection	52,261	82,000	60,000	-22,000	-26.8%
329.07.00	Fire Site Plan Fee	0	0	0	0	0.0%
329.12.00	Building Permit Administration Fees	23,371	25,000	27,000	2,000	8.0%
329.15.00	Tree Permit Fees	7,025	4,000	4,320	320	8.0%
329.20.00	Sign Permit Fees	8,406	5,500	5,940	440	8.0%
329.30.00	Site Plan Review Fees	32,605	20,000	21,600	1,600	8.0%
329.35.00	Subdivision Fees	59,220	65,000	70,200	5,200	8.0%
329.40.00	Vacating Fees	680	0	0	0	0.0%
329.45.00	Zoning Fees	27,225	36,000	38,880	2,880	8.0%
329.55.00	Solicitation Permits	260	40	250	210	525.0%
329.65.00	Comprehensive Plan Amendment Fees	9,495	5,000	7,500	2,500	50.0%
329.70.00	Annexation Fees	0	1,200	1,500	300	25.0%
	<b>Permits &amp; Fees Total</b>	<b>614,623</b>	<b>791,740</b>	<b>687,190</b>	<b>-104,550</b>	<b>-13.2%</b>
<b>Franchise Fees</b>						
323.10.00	Electric - Duke Energy	1,097,764	1,115,000	1,204,200	89,200	8.0%
323.11.00	Electric - SECO	329,561	380,000	410,400	30,400	8.0%
323.40.00	Propane Gas	37,794	35,000	37,800	2,800	8.0%
323.70.00	Solid Waste	341,947	220,000	237,600	17,600	8.0%
	<b>Franchise Fees Total</b>	<b>1,807,066</b>	<b>1,750,000</b>	<b>1,890,000</b>	<b>140,000</b>	<b>8.0%</b>

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Special Assessments</b>						
325.22.00	Fire Assessments - Villages	1,061,518	1,080,000	2,182,227	1,102,227	102.1%
	<b>Special Assessments Total</b>	<b>1,061,518</b>	<b>1,080,000</b>	<b>2,182,227</b>	<b>1,102,227</b>	<b>102.1%</b>
<b>Federal &amp; State Revenue Sharing</b>						
331.22.00	Federal Law Enforcement Bullet Proof Vest Grant	874	4,500	4,860	360	8.0%
331.24.00	Federal FEMA Disaster Grant	98,125	0	0	0	0.0%
331.25.00	Weapons Accessory Grant	0	0	0	0	0.0%
331.33.00	Federal Grant-Covid 19	0	0	0	0	0.0%
331.35.00	American Rescue Plan Act (ARPA)	0	0	0	0	0.0%
331.36.00	Traffic Homicide Investigation, Equipment	0	0	0	0	0.0%
331.37.00	Portable Forensic Workstation	0	0	0	0	0.0%
331.38.00	Patrol Winter Coat Grant	5,235	2,500	2,500	0	0.0%
334.21.00	State Disaster Grant	195	0	0	0	0.0%
335.11.00	State Revenue Sharing - State Fiscal Recovery Funds (SFRF)	0	0	0	0	0.0%
335.12.00	State Revenue Sharing - Sales & Cigarette Tax	558,986	600,000	648,000	48,000	8.0%
335.13.00	State Revenue Sharing - Fuel Tax	121,362	137,000	147,960	10,960	8.0%
335.14.00	Mobile Home Licenses	41,379	42,000	45,360	3,360	8.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
335.15.00	Alcohol Beverage Licenses	14,563	15,000	16,200	1,200	8.0%
335.18.00	1/2 Cent Sales Tax	1,177,774	1,200,000	1,296,000	96,000	8.0%
335.49.00	State Transportation Revenue	13,281	46,000	15,000	-31,000	-67.4%
	<b>Federal &amp; State Revenue Sharing Total</b>	<b>2,031,774</b>	<b>2,047,000</b>	<b>2,175,880</b>	<b>128,880</b>	<b>6.3%</b>
<b>Lake County Grants and Fees</b>						
331.91.00	Small Cities Community Development Block Grant (CDBG)/ Sidewalks		750,000	750,000	0	0.0%
337.70.00	County Library Agreement	143,775	145,000	156,600	11,600	8.0%
	<b>Lake County Grants &amp; Fees Total</b>	<b>143,775</b>	<b>895,000</b>	<b>906,600</b>	<b>11,600</b>	<b>1.3%</b>
<b>Police Services, Fines, and Fees</b>						
342.10.00	Villages - Public Safety	83,334	0	0	0	0.0%
342.11.00	Police Service - Private Detail	71,573	65,000	72,000	7,000	10.8%
342.12.00	Police Service - Animal Pick Up Fee	15	0	0	0	0.0%
342.13.00	Police Service-False Alarm Fee	350	700	700	0	0.0%
342.14.00	Police Service - School Resource Officer	12,612	95,116	102,725	7,609	8.0%
342.20.00	Police Service- Parking Violations	793	600	1,500	900	150.0%
342.70.00	Police Service- Foreclosed Property Registration Fee	3,625	3,500	3,780	280	8.0%
342.90.00	Police Service - Other Public Safety Charges	10,140	10,300	11,124	824	8.0%
344.90.00	Road and Street Revenue	92,970	80,000	86,400	6,400	8.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
347.10.00	Library Fees – Out of County	6,506	6,500	7,020	520	8.0%
354.10.00	Animal Control Citations	105	0	0	0	0.0%
354.20.00	Code Enforcement Fines	26,539	30,000	32,400	2,400	8.0%
354.30.00	Code Enforcement Lot Clearing	0	0	0	0	0.0%
359.10.00	Police Education – Second Dollar	1,811	1,800	1,944	144	8.0%
	<b>Police Services, Fines &amp; Fees Total</b>	<b>310,373</b>	<b>293,516</b>	<b>319,593</b>	<b>26,077</b>	<b>8.9%</b>
<b>Interest and Other Earnings</b>						
361.10.00	Interest Earnings - Pooled Cash	54,013	45,000	45,000	0	0.0%
361.11.00	Interest Earnings – State Board of Administration	342,933	160,000	160,000	0	0.0%
361.13.00	Interest Earnings-Other	203	0	0	0	0.0%
361.16.00	Interest Earnings-Florida Class	403,510	500,000	400,000	-100,000	-20.0%
	<b>Interest &amp; Other Earnings Total</b>	<b>800,659</b>	<b>705,000</b>	<b>605,000</b>	<b>-100,000</b>	<b>-14.2%</b>
<b>Other Revenues</b>						
347.11.00	Library Other Revenue	4,493	4,500	4,860	360	8.0%
347.20.00	Recreation Program Fees-Taxable	24,687	60,000	64,800	4,800	8.0%
347.20.10	Recreation Program Fees-Non-Taxable	2,153	0	0	0	0.0%
349.10.00	Copies and Certifications	799	250	1,000	750	300.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
351.10.00	Court Fines	17,018	17,500	18,900	1,400	8.0%
351.11.00	Court Fines-Forfeitures	10	0	0	0	0.0%
351.12.00	Confiscated Property	5,005	0	0	0	0.0%
352.10.00	Library Fines	3,280	3,500	3,780	280	8.0%
362.10.00	Rental Fees - Community Building	27,300	28,000	30,240	2,240	8.0%
362.11.00	Rental Fees - Library Meeting Rooms	100	60	65	5	8.3%
362.20.00	Rental Fees - Heritage Park	0	0	0	0	0.0%
362.31.00	Tower Rentals	40,844	42,600	46,008	3,408	8.0%
364.10.00	Fixed Assets-Proceeds Sale or Trade	14,681	50,000	25,000	-25,000	-50.0%
365.10.00	Proceeds Material & Scrap	0	2,200	2,500	300	13.6%
365.20.00	Gain or Loss Asset Resale		0	0	0	0.0%
366.10.00	Animal Control Private Contribution/Donations	269	0	0	0	0.0%
366.20.00	Library Donations	1,683	1,700	1,836	136	8.0%
366.30.00	Police Safety Donations	354	1,500	1,620	120	8.0%
366.35.00	Police K-9 Donations	12	350	378	28	8.0%
366.40.00	Parks & Recreation Contribution/Donations	1,212	15	7,500	7,485	49900.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
366.55.00	Tree & Beautification Donation	76,150	60,000	64,800	4,800	8.0%
366.56.00	Fireworks Donations	22,750	36,000	38,880	2,880	8.0%
369.05.00	Fuel Tax Refund	9,146	9,000	9,720	720	8.0%
369.30.00	Opioid Settlement	11,709	0	10,000	10,000	100.0%
369.40.00	Other Miscellaneous Revenues	8,201	12,000	12,960	960	8.0%
369.41.00	Police Services-Vehicle Fee-Private Detail	3,540	4,000	4,320	320	8.0%
369.45.00	Insurance Claim Proceeds	27,371	8,000	8,000	0	0.0%
369.50.00	Other Miscellaneous Revenues-Refund of Prior Year	11,736	0	0	0	0.0%
	<b>Other Revenues Total</b>	<b>314,503</b>	<b>341,175</b>	<b>357,167</b>	<b>15,992</b>	<b>4.7%</b>
<b>Transfers In</b>						
381.10.00	Transfer From Special Revenue	0	1,891,050	1,889,816	-1,234	-0.1%
382.10.00	Water Transfer	160,500	160,500	160,500	0	0.0%
382.20.00	Sewer Transfer	160,500	160,500	160,500	0	0.0%
382.30.00	Solid Waste Transfer	143,515	0	207,816	207,816	0.0%
389.26.00	Parks & Recreation Impact Fee Transfer	0	650,000	275,000	-375,000	100.0%
389.31.00	Tree Beautification Transfer	0	300,000	200,000	-100,000	100.0%
389.80.00	Capital Asset Assigned Fund	0	2,200,000	0	-2,200,000	100.0%
389.85.00	Transfer from Special Revenue Reserve	0	2,750,320	1,583,450	-1,166,870	-42.4%
389.90.00	Transfer from Fund Balance Reserves	0	2,491,762	2,898,729	406,968	16.3%
	<b>Transfers In Total</b>	<b>464,515</b>	<b>10,604,132</b>	<b>7,375,811</b>	<b>-3,228,321</b>	<b>-30.4%</b>
	<b>Total General Fund Revenues</b>	<b>15,589,902</b>	<b>27,540,361</b>	<b>26,123,234</b>	<b>-1,417,127</b>	<b>-5.1%</b>

\* Millage at Rate of 3.6510

# EXPENDITURES – GENERAL FUND

**Table 11: Expense Recap by Object - General Fund**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1100	Executive Salaries	47,072	58,847	63,157	4,310	7.3%
1200	Regular Pay	6,342,602	8,430,950	8,073,766	-357,184	-4.2%
1300	Police Sign on Bonus	25,000	25,000	5,000	-20,000	-80.0%
1400	Overtime	213,200	257,200	238,700	-18,500	-7.2%
1410	Overtime-Special Detail	33,000	33,000	33,000	0	0.0%
1420	Off Duty Detail	120,000	120,000	120,000	0	0.0%
1530	Police Incentive Pay	27,240	49,920	49,920	0	0.0%
2100	FICA Taxes	521,250	687,931	654,741	-33,190	-4.8%
2210	Department Head 401 Plan	86,251	108,518	112,698	4,180	3.9%
2220	General Employee 401 Plan	207,697	281,708	240,785	-40,923	-14.5%
2240	Police Retirement	316,855	439,578	423,464	-16,114	-3.7%
2241	State Casualty Insurance Premium Tax	143,208	225,000	250,000	25,000	11.1%
2310	Term Life	28,066	33,832	33,928	96	0.3%
2320	Health Insurance	1,536,770	2,028,806	1,757,983	-270,823	-13.3%
2325	Dental Insurance	33,828	36,538	34,896	-1,642	-4.5%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
2375	Long Term Disability	41,957	50,579	50,725	146	0.3%
2400	Worker's Compensation	537,966	852,545	670,009	-182,536	-21.4%
	<b>Total Personnel Services</b>	<b>10,261,962</b>	<b>13,719,952</b>	<b>12,812,772</b>	<b>-907,180</b>	<b>-6.6%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	366,510	461,924	468,994	7,070	1.5%
3112	Police Legal Services	28,000	50,000	50,000	0	0.0%
3200	Accounting & Auditing	23,000	21,000	23,500	2,500	11.9%
3410	Other Contractual Services	2,335,374	2,387,489	3,485,945	1,098,456	46.0%
4000	Travel & Per Diem	38,375	58,755	64,380	5,625	9.6%
4100	Telephone, Cell,	131,636	145,644	188,736	43,092	29.6%
4200	Postage & Freight	14,650	20,000	23,659	3,659	18.3%
4310	Electricity	312,418	614,186	430,836	-183,350	-29.9%
4320	Water/Sewer	125,744	142,736	127,736	-15,000	-10.5%
4340	Waste Disposal	450	3,100	2,800	-300	-9.7%
4400	Rentals & Leases	30,532	35,507	50,767	15,260	43.0%
4499	Rentals & Leases (Friends Donations)	2,520	2,520	3,000	480	19.0%
4500	Insurance	448,985	448,985	451,685	2,700	0.6%
4610	Vehicle Repairs	103,155	130,945	177,795	46,850	35.8%
4620	Repairs & Maintenance	331,802	495,241	438,517	-56,724	-11.5%
4622	Road Resurfacing	0	0	0	0	0.0%
4700	Printing & Binding	28,300	21,415	22,861	1,446	6.8%
4800	Promotional Activities	82,700	88,200	96,350	8,150	9.2%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4815	Promotional-Farmer's Market	0	6,800	9,520	2,720	40.0%
4820	Promotional-Fireworks	0	90,000	65,000	-25,000	-27.8%
4910	Other Current Charges	2,270	2,090	2,580	490	23.4%
4915	Advertising	20,100	40,900	12,900	-28,000	-68.5%
4920	Recording Fees	4,000	3,650	4,170	520	14.2%
4930	Employee Programs	17,500	27,600	24,100	-3,500	-12.7%
4950	Lights of Lady Lake	12,000	18,000	18,000	0	0.0%
4995	Police Trust Fund Expense	1,000	1,000	1,000	0	0.0%
4996	Police-Animal Control Donation Expense	2,000	0	0	0	n/a
4997	Police K-9 Donation Expense	1,000	3,000	3,000	0	0.0%
5100	Office Supplies	25,300	29,700	34,470	4,770	16.1%
5210	General Operating	490,636	687,086	516,705	-170,381	-24.8%
5211	General Operating-Field Supplies & Chemicals	12,000	12,000	12,000	0	0.0%
5212	Historical Society Expense	309,644	406,384	638,853	232,469	57.2%
5214	Software Licensing	0	45,004	55,004	10,000	22.2%
5215	Field Supplies & Chemicals	5,000	6,000	11,000	5,000	83.3%
5221	Contributions Tree & Beautification Expense	4,500	4,500	4,500	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5245	Bullet Proof Vest Grant	0	5,000	0	-5,000	n/a
5246	Weapons Accessories	850	850	850	0	0.0%
5250	Bank Fees & Service Charges	850	850	200	-650	-76.5%
5260	Gas & Diesel Expense	199,264	230,010	201,050	-28,960	-12.6%
5270	Uniform Expense	49,030	83,405	76,065	-7,340	-8.8%
5299	Library Donation Expense	1,000	1,000	1,000	0	0.0%
5300	Road Materials & Supplies	50,000	60,000	60,000	0	0.0%
5410	Publications and Memberships	22,625	27,168	31,857	4,689	17.3%
5420	Police Education Second Dollar	2,550	2,550	2,550	0	0.0%
5500	Training	99,811	180,741	167,261	-13,480	-7.5%
5530	Training Miscellaneous-Mental Health	5,000	0	0	0	n/a
8200	Aid to Private Organizations	13,000	13,000	5,500	-7,500	-57.7%
	<b>Total Operating Expenditures</b>	<b>5,755,081</b>	<b>7,115,935</b>	<b>8,066,696</b>	<b>950,761</b>	<b>13.4%</b>
<b>Capital Outlay</b>						
6121	Land Improvements/Sidewalk Grant	750,000	750,000	750,000	0	0.0%
6200	Buildings	2,050,000	5,200,000	2,110,000	-3,090,000	-59.4%
6310	Improvements Other Than Building	391,071	1,126,000	727,800	-398,200	-35.4%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
6310	Improvement/Infrastructure	400,000	400,000	550,000	150,000	37.5%
6410	Equipment	162,488	361,350	178,150	-183,200	-50.7%
6420	Vehicles	302,196	272,000	375,000	103,000	37.9%
6810	Software	300,000	250,000	130,000	-120,000	-48.0%
6600	Books, Publications, Library Material	90,000	110,000	115,000	5,000	4.5%
	<b>Total Capital Outlay</b>	<b>4,445,755</b>	<b>8,469,350</b>	<b>4,935,950</b>	<b>-3,533,400</b>	<b>-41.7%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9140	Transfers to Utility	0	0	0	0	0.0%
9199	Transfers To Reserve	0	0	207,816	207,816	100.0%
9900	Contingency	100,000	100,000	100,000	0	0.0%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>100,000</b>	<b>100,000</b>	<b>307,816</b>	<b>207,816</b>	<b>207.8%</b>
	<b>Total Expenditures</b>	<b>20,562,798</b>	<b>29,405,238</b>	<b>26,123,234</b>	<b>-3,282,004</b>	<b>-11.2%</b>

# COMMISSION

## **Ed Freeman**

Mayor/Commissioner-Ward 3

## **Treva Roberts**

Commissioner-Ward 1

## **John Gourlie**

Commissioner-Ward 2

## **Ed Regan**

Commissioner-Ward 4

## **Mike Sage**

Commissioner-Ward 5

**COMMISSION****Table 12: Expenditures by Object – Commission****001-1101-511**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1100	Executive Salaries	45,077	58,847	63,157	4,310	7.3%
2100	FICA Taxes	3,481	4,502	4,832	330	7.3%
2400	Worker's Compensation	108	311	320	9	2.9%
	<b>Total Personnel Services</b>	<b>48,666</b>	<b>63,659</b>	<b>68,309</b>	<b>4,650</b>	<b>7.3%</b>
<b>Operating Expenditures</b>						
4000	Travel & Per Diem	3,860	9,000	9,000	0	0.0%
4100	Telephone, Cell,	4,473	5,340	5,700	360	6.7%
4700	Printing & Binding	132	150	150	0	0.0%
4800	Promotional Activities	5,408	8,000	8,000	0	0.0%
5210	General Operating	571	825	925	100	12.1%
5214	Software Licensing	5,918	7,105	5,815	-1,290	-18.2%
5410	Publications and Memberships	3,644	3,990	4,210	220	5.5%
5500	Training	1,969	2,335	3,295	960	41.1%
	<b>Total Operating Expenditures</b>	<b>25,975</b>	<b>36,745</b>	<b>37,095</b>	<b>350</b>	<b>1.0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>74,641</b>	<b>100,404</b>	<b>105,404</b>	<b>5,000</b>	<b>5.0%</b>

Personnel Services: Includes \$200 monthly stipend for 5 members of the planning & zoning board

25% or more increase:

5500-Training-Increases to elected municipal official school registration fees and conferences

# TOWN MANAGER

**William Lawrence**

Town Manager

**TOWN MANAGER****Table 13: Expenditures by Object - Town Manager 001-1201-512**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	208,433	242,549	254,648	12,099	5.0%
1200	Regular Pay-PTO Cash Out	5,401	9,329	9,521	192	2.1%
1400	Overtime	24	0	0	0	0.0%
2100	FICA Taxes	14,970	19,387	19,820	433	2.2%
2210	Department Head 401	10,792	13,000	13,192	192	1.5%
2220	General Employee 401	3,800	3,410	3,574	164	4.8%
2310	Term Life	689	1,039	1,143	104	10.0%
2320	Health Insurance	37,047	40,751	31,389	-9,362	-23.0%
2325	Dental Insurance	616	647	695	48	7.4%
2375	Long Term Disability	1,153	1,554	1,709	155	10.0%
2400	Worker's Compensation	467	1,331	1,301	-30	-2.3%
<b>Total Personnel Services</b>		<b>283,392</b>	<b>332,997</b>	<b>336,992</b>	<b>3,995</b>	<b>1.20%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Service	2,000	50	50	0	0.0%
3410	Other Contractual Services	0	0	0	0	0.0%
4000	Travel & Per Diem	643	4,000	4,000	0	0.0%
4100	Telephone, Cell,	1,588	1,764	1,572	-192	-10.9%
4610	Vehicle Repairs & Maintenance	0	575	575	0	0.0%
4620	Repairs & Maintenance	92	350	100	-250	-71.4%
4700	Printing & Binding	0	100	100	0	0.0%
4915	Advertising	0	0	0	0	0.0%
5100	Office Supplies	169	500	900	400	80.0%
5210	General Operating	685	850	850	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5214	Software Licensing	2,685	3,062	2,523	-539	-17.6%
5260	Gas & Diesel	1,542	2,500	2,500	0	0.0%
5410	Publications and Memberships	452	1,675	2,000	325	19.4%
5500	Training	598	1,844	1,788	-56	-3.0%
<b>Total Operating Expenditures</b>		<b>10,454</b>	<b>17,270</b>	<b>16,958</b>	<b>-312</b>	<b>-1.8%</b>
<b>Total Expenditures</b>		<b>293,846</b>	<b>350,267</b>	<b>353,950</b>	<b>3,683</b>	<b>1.1%</b>

25% or more increase:

5100-Office Supplies-Two chairs added

# TOWN CLERK

## **Kathy Rosado**

Town Clerk

- Elections

**TOWN CLERK**

**Table 14: Expenditures by Object - Town Clerk 001-1202-512**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	207,516	225,160	236,018	10,858	4.8%
1200	Regular Pay-PTO (paid time off) Cash Out	2,181	8,660	9,078	418	4.8%
1400	Overtime	50	0	0	0	0.0%
2100	FICA Taxes	16,030	17,998	18,871	873	4.9%
2210	Department Head 401 Plan	7,168	7,879	8,193	314	4.0%
2220	General Employee 401 Plan	6,311	6,757	7,139	382	5.7%
2310	Term Life	915	965	1,060	95	9.9%
2320	Health Insurance	32,786	41,414	37,470	-3,944	-9.5%
2325	Dental Insurance	924	970	1,017	47	4.8%
2375	Long Term Disability	1,263	1,442	1,584	142	9.8%
2400	Worker's Compensation	491	1,236	1,239	3	0.2%
<b>Total Personnel Services</b>		<b>275,635</b>	<b>312,481</b>	<b>321,669</b>	<b>9,188</b>	<b>2.94%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	2,789	12,500	10,000	-2,500	-20.0%
3410	Other Contractual Services	0	0	0	0	0.0%
4000	Travel & Per Diem	1,910	2,500	3,500	1,000	40.0%
4100	Telephone, Cell,	1,887	2,256	2,700	444	19.7%
4620	Repairs & Maintenance	793	1,200	3,400	2,200	183.3%
4700	Printing & Binding	14	500	500	0	0.0%
4915	Advertising	31	1,000	1,000	0	0.0%
4920	Recording Fees	36	500	500	0	0.0%
5100	Office Supplies	583	800	800	0	0.0%
5210	General Operating	1,278	3,500	3,500	0	0.0%
5214	Software Licensing	28,054	28,011	30,088	2,077	7.4%
5410	Publications and Memberships	316	625	875	250	40.0%
5500	Training	1,046	2,391	1,307	-1,084	-45.3%
<b>Total Operating Expenditures</b>		<b>38,737</b>	<b>55,783</b>	<b>58,170</b>	<b>2,387</b>	<b>4.3%</b>
<b>Total Expenditures</b>		<b>314,372</b>	<b>368,264</b>	<b>379,839</b>	<b>11,575</b>	<b>3.14%</b>

Personnel: 1 Raise Requested

25% or more increase:

4000-Travel & Per Diem-Conference

4620-Repairs & Maintenance-Audio Sign Maintenance (moved from 1901)

5410-Publications & Memberships-Notary Renewal

**ELECTIONS**

**Table 15: Expenditures by Object – Elections 001-1203-512**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5210	General Operating	0	5,000	0	-5,000	0.0%
<b>Total Operating Expenditures</b>		<b>0</b>	<b>5,000</b>	<b>0</b>	<b>-5,000</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>0</b>	<b>5,000</b>	<b>0</b>	<b>-5,000</b>	<b>0.0%</b>

25% or more increase:

**Note:**

Town of Lady Lake Charter Amendment Number 1. Elections. Elections shall be held only in even-numbered years.  
 2026 Wards 1, 3 & 5  
 2028 Wards 2 & 4  
 And each even year thereafter respectively.

# FINANCE

## **Joella LeDonne**

Finance Director

## FINANCE

**Table 16: Expenditures by Object – Finance 001-1301-513**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	367,388	430,789	448,012	17,223	4.0%
1200	Regular Pay-PTO (paid time off) Cash Out	3,437	16,569	17,232	663	4.0%
1400	Overtime	0	5,200	5,200	0	0.0%
2100	FICA Taxes	27,838	34,832	36,220	1,388	4.0%
2210	Department Head 401 Plan	9,064	9,963	10,361	398	4.0%
2220	General Employee 401 Plan	16,530	22,454	23,340	886	3.9%
2310	Term Life	1,538	1,846	2,011	165	8.9%
2320	Health Insurance	44,382	88,173	68,010	-20,163	-22.9%
2325	Dental Insurance	1,123	1,617	1,694	77	4.8%
2375	Long Term Disability	2,177	2,759	3,007	248	9.0%
2400	Workers Compensation	793	2,391	2,378	-13	-0.5%
	<b>Total Personnel Services</b>	<b>474,270</b>	<b>616,593</b>	<b>617,465</b>	<b>872</b>	<b>0.1%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	11,709	11,018	1,850	-9,168	-83.2%
3200	Accounting & Auditing	23,000	21,000	23,500	2,500	11.9%
3410	Other Contractual Services	25,550	33,400	22,000	-11,400	-34.1%
4000	Travel & Per Diem	1,691	5,200	5,200	0	0.0%
4100	Telephone, Cell,	3,417	4,200	3,936	-264	-6.3%
4620	Repairs & Maintenance	0	400	150	-250	-62.5%
4700	Printing & Binding	569	1,700	1,790	90	5.3%
4910	Other Current Charges	460	560	850	290	51.8%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4915	Advertising	1,458	800	800	0	0.0%
5100	Office Supplies	1,497	1,500	1,500	0	0.0%
5210	General Operating	299	850	3,750	2,900	341.2%
5214	Software Licensing	11,528	21,175	117,342	96,167	454.2%
5410	Publications and Memberships	774	870	1,100	230	26.4%
5500	Training	694	2,675	3,235	560	20.9%
	<b>Total Operating Expenditures</b>	<b>82,646</b>	<b>105,348</b>	<b>187,003</b>	<b>81,655</b>	<b>77.5%</b>
6810	Software	58,014	200,000	104,000	-96,000	-48.0%
	<b>Total Capital Outlay</b>	<b>58,014</b>	<b>200,000</b>	<b>104,000</b>	<b>-96,000</b>	<b>-48.0%</b>
	<b>Total Expenditures</b>	<b>614,930</b>	<b>921,941</b>	<b>908,468</b>	<b>-13,473</b>	<b>-1.5%</b>

25% or more increase:

4910-Other Current Charges-Budget Award Fee

5210-General Operating-Name Plates, Uniforms & Furniture for relocation

5214-Software Licensing-Budgeting Software

5410-Publications & Memberships

# HUMAN RESOURCES & RISK MANAGEMENT

**Tamika DeLee**

Director of Human Resources

**HUMAN RESOURCES & RISK MANAGEMENT****Table 17: Expenditures by Object - Human Resources 001-1302-513**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	164,350	191,755	209,519	17,764	9.3%
1200	Regular Pay-PTO (paid time off) Cash Out	1,737	7,375	8,059	684	9.3%
2100	FICA Taxes	12,264	15,327	16,753	1,426	9.3%
2210	Department Head 401 Plan	6,992	7,996	8,740	744	9.3%
2220	General Employee 401 Plan	2,718	5,509	6,017	508	9.2%
2310	Term Life	732	822	941	119	14.5%
2320	Health Insurance	3,310	40,381	41,956	1,575	3.9%
2325	Dental Insurance	854	970	1,017	47	4.8%
2375	Long Term Disability	990	1,228	1,406	178	14.5%
2400	Worker's Compensation	366	1,052	1,100	48	4.6%
	<b>Total Personnel Services</b>	<b>194,313</b>	<b>272,415</b>	<b>295,508</b>	<b>23,093</b>	<b>8.48%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	6,181	4,941	4,270	-671	-13.6%
3410	Other Contractual Services	614	7,425	7,425	0	0.0%
4000	Travel & Per Diem	3,801	10,300	10,700	400	3.9%
4100	Telephone, Cell,	2,721	2,784	2,364	-420	-15.1%
4200	Postage & Freight	0	240	240	0	0.0%
4610	Vehicle Repairs & Maintenance	0	575	575	0	0.0%
4620	Repairs & Maintenance	7	550	300	-250	-45.5%
4915	Advertising	0	2,500	2,500	0	0.0%
4930	Employee Programs	14,832	22,200	22,300	100	0.5%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5100	Office Supplies	1,700	1,700	2,200	500	29.4%
5210	General Operating	1,964	6,500	6,500	0	0.0%
5214	Software Licensing	16,827	22,392	36,941	14,549	65.0%
5260	Gas & Diesel Expense	0	1,500	1,500	0	0.0%
5410	Publications and Memberships	4,303	4,292	7,489	3,197	74.5%
5500	Training	1,698	36,441	38,957	2,516	6.9%
	<b>Total Operating Expenditures</b>	<b>54,648</b>	<b>124,340</b>	<b>144,261</b>	<b>19,921</b>	<b>16.0%</b>
6810	Software	14,504	50,000	26,000	-24,000	-48.0%
	<b>Total Capital Outlay</b>	<b>14,504</b>	<b>50,000</b>	<b>26,000</b>	<b>-24,000</b>	<b>-48.00%</b>
	<b>Total Expenditures</b>	<b>263,465</b>	<b>446,755</b>	<b>465,769</b>	<b>19,014</b>	<b>4.3%</b>

Personnel: 2 Raises Requested

25% or more increase:

5100-Office Supplies-Additional Printer Cartridges

5214-Software Licensing-Recruitment Software Renewal

5410-Publications & Memberships-Additional memberships

# **GROWTH MANAGEMENT, BUILDING DEPARTMENT & CODE ENFORCEMENT**

## **Thad Carroll**

Director of Growth Management  
Assistant Town Manager

- Growth Management
- Building Department
- Code Enforcement

**GROWTH MANAGEMENT**

**Table 18: Expenditures by Object - Growth Management 001-1501-515**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	252,805	308,610	313,360	4,750	1.5%
1200	Regular Pay-PTO (paid time off) Cash Out	9,018	11,870	12,326	456	3.8%
1400	Overtime	0	0	0	0	0.0%
2100	FICA Taxes	19,672	24,668	24,556	-112	-0.5%
2210	Department Head 401 Plan	9,947	10,932	10,262	-670	-6.1%
2220	General Employee 401 Plan	7,709	11,439	11,867	428	3.7%
2310	Term Life	972	1,323	1,407	84	6.3%
2320	Health Insurance	39,442	68,077	53,597	-14,480	-21.3%
2325	Dental Insurance	1,001	1,293	1,338	45	3.5%
2375	Long Term Disability	1,476	1,977	2,103	126	6.4%
2400	Worker's Compensation	1,569	4,347	4,227	-120	-2.8%
	<b>Total Personnel Services</b>	<b>343,611</b>	<b>444,535</b>	<b>435,043</b>	<b>-9,492</b>	<b>-2.1%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	54,548	114,100	96,100	-18,000	-15.8%
3410	Other Contractual Services	22,659	15,000	8,670	-6,330	-42.2%
4000	Travel & Per Diem	525	1,200	850	-350	-29.2%
4100	Telephone, Cell,	2,765	4,383	3,480	-903	-20.6%
4200	Postage & Freight	32	150	1,852	1,702	1134.7%
4310	Electricity	0	0	4,793	4,793	100.0%
4320	Water	0	0	960	960	100.0%
4400	Rentals & Leases	1,371	1,417	1,580	163	11.5%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4610	Vehicle Repairs	24	900	1,300	400	44.4%
4620	Repairs & Maintenance	1,184	610	2,850	2,240	367.2%
4700	Printing & Binding	639	945	879	-66	-7.0%
4915	Advertising	4,914	4,500	5,000	500	11.1%
4920	Recording Fees	1,724	2,500	2,750	250	10.0%
5100	Office Supplies	24	770	2,270	1,500	194.8%
5210	General Operating	2,272	15,280	8,180	-7,100	-46.5%
5214	Software Licensing	33,179	34,122	33,931	-191	-0.6%
5260	Gas & Diesel Expense	714	800	1,000	200	25.0%
5270	Uniform Expense	152	480	380	-100	-20.8%
5410	Publications and Memberships	823	1,000	1,115	115	11.5%
5500	Training	939	4,951	2,161	-2,790	-56.4%
	<b>Total Operating Expenditures</b>	<b>128,488</b>	<b>203,108</b>	<b>180,101</b>	<b>-23,007</b>	<b>-11.3%</b>
<b>Capital Outlay</b>						
6200	Buildings	71,928	1,144,000	550,000	-594,000	-51.9%
6310	Improvements Other Than Buildings	0	0	13,934	13,934	100.0%
6410	Equipment	0	0	0	0	0.0%
	<b>Total Capital Outlay</b>	<b>71,928</b>	<b>1,144,000</b>	<b>563,934</b>	<b>-580,066</b>	<b>-50.7%</b>
	<b>Total Expenditures</b>	<b>544,027</b>	<b>1,791,643</b>	<b>1,179,078</b>	<b>-612,565</b>	<b>-34.2%</b>

25% or more increase:

- Postage & Freight-new location
- Electricity-shared cost due to relocation
- Water- shared cost due to relocation
- Vehicle Repairs-Car wash
- Repairs & Maintenance-addition IT for relocation
- Office Supplies-plotter ink and printheads
- Gas & Diesel Expense-due to fuel cost
- Improvements other than building-HVAC costs at new location

**BUILDING**

**Table 19: Expenditures by Object - Building 001-2401-524**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	76,633	101,317	104,895	3,578	3.5%
1200	Regular Pay-PTO (paid time off) Cash Out	1,220	3,897	4,035	138	3.5%
2100	FICA Taxes	5,851	8,098	8,387	289	3.6%
2220	General Employee 401 Plan	5,107	6,079	6,294	215	3.5%
2310	Term Life	327	434	471	37	8.5%
2320	Health Insurance	16,393	35,401	24,980	-10,421	-29.4%
2325	Dental Insurance	462	647	678	31	4.8%
2375	Long Term Disability	446	649	704	55	8.5%
2400	Worker's Compensation	222	556	551	-5	-0.9%
	<b>Total Personnel Services</b>	<b>106,661</b>	<b>157,078</b>	<b>150,995</b>	<b>-6,083</b>	<b>-3.9%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	161	2,550	50	-2,500	-98.0%
3410	Other Contractual Services	301,162	380,172	409,670	29,498	7.8%
4000	Travel & Per Diem	0	0	0	0	0.0%
4100	Telephone, Cell,	1,607	2,823	912	-1,911	-67.7%
4200	Postage & Freight	0	0	851	851	100.0%
4310	Electricity	0	0	4,194	4,194	100.0%
4320	Water	0	0	840	840	100.0%
4400	Rentals & Leases	1,371	1,417	1,580	163	11.5%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4620	Repairs & Maintenance	1,184	310	2,535	2,225	717.7%
4700	Printing & Binding	741	910	854	-56	-6.2%
4920	Recording Fees	0	100	100	0	0.0%
5100	Office Supplies	321	850	850	0	0.0%
5210	General Operating	352	5,200	5,000	-200	-3.8%
5214	Software Licensing	25,498	14,583	33,383	18,800	128.9%
5270	Uniform Expense	76	280	280	0	0.0%
5410	Publications and Memberships	0	150	165	15	10.0%
5500	Training	95	3,277	538	-2,739	-83.6%
<b>Total Operating Expenditures</b>		<b>332,568</b>	<b>412,622</b>	<b>461,802</b>	<b>49,180</b>	<b>11.9%</b>
<b>Capital Outlay</b>						
6310	Improvements Other Than Buildings	0	0	13,934	13,934	100.0%
<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>13,934</b>	<b>13,934</b>	<b>100.0%</b>
<b>Total Expenditures</b>		<b>439,229</b>	<b>569,700</b>	<b>626,731</b>	<b>57,031</b>	<b>10.0%</b>

25% or more increase:

- Postage & Freight-new location
- Electricity-shared cost due to relocation
- Water- shared cost due to relocation
- Vehicle Repairs-Car wash
- Repairs & Maintenance-addition IT for relocation
- Software Licensing-additional IT due to relocation
- Improvements other than building-HVAC costs at new location

**CODE ENFORCEMENT**

**Table 20: Expenditures by Object - Code Enforcement 001-2901-529**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	96,157	100,755	104,791	4,036	4.0%
1200	Regular Pay-PTO (paid time off) Cash Out	0	3,875	4,031	156	4.0%
1400	Overtime	0	0	0	0	0.0%
2100	FICA Taxes	6,526	8,054	8,379	325	4.0%
2220	General Employee 401 Plan	5,770	6,046	6,288	242	4.0%
2310	Term Life	431	432	471	39	9.0%
2320	Health Insurance	32,183	35,401	36,782	1,381	3.9%
2325	Dental Insurance	616	647	678	31	4.8%
2375	Long Term Disability	586	645	704	59	9.1%
2400	Worker's Compensation	2,466	6,080	6,049	-31	-0.5%
<b>Total Personnel Services</b>		<b>144,735</b>	<b>161,935</b>	<b>168,173</b>	<b>6,238</b>	<b>3.9%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	3,688	9,100	6,725	-2,375	-26.1%
3410	Other Contractual Services	5,267	7,422	5,420	-2,002	-27.0%
4000	Travel & Per Diem	420	3,100	2,600	-500	-16.1%
4100	Telephone, Cell,	3,004	4,227	3,192	-1,035	-24.5%
4200	Postage & Freight	0	4,800	5,956	1,156	24.1%
4310	Electricity	0	0	4,194	4,194	100.0%
4320	Water	0	0	840	840	100.0%
4400	Rentals & Leases	563	1,485	1,366	-119	-8.0%
4610	Vehicle Repairs	3	800	1,100	300	37.5%
4620	Repairs & Maintenance	375	310	2,535	2,225	717.7%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4700	Printing & Binding	244	580	608	28	4.8%
4920	Recording Fees	398	500	720	220	44.0%
5100	Office Supplies	46	200	300	100	50.0%
5210	General Operating	347	3,850	2,700	-1,150	-29.9%
5214	Software Licensing	9,811	14,622	25,506	10,884	74.4%
5260	Gas & Diesel Expense	705	1,500	1,500	0	0.0%
5270	Uniform Expense	132	860	590	-270	-31.4%
5410	Publications and Memberships	115	580	250	-330	-56.9%
5500	Training	638	2,444	2,088	-356	-14.6%
	<b>Total Operating Expenditures</b>	<b>25,756</b>	<b>56,380</b>	<b>68,190</b>	<b>11,810</b>	<b>20.9%</b>
<b>Capital Outlay</b>						
6310	Improvements Other Than Building	0	0	13,932	13,932	100.0%
6420	Vehicles	0	0	0	0	100.0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>13,932</b>	<b>13,932</b>	<b>100.0%</b>
	<b>Total Expenditures</b>	<b>170,491</b>	<b>218,315</b>	<b>250,295</b>	<b>31,980</b>	<b>14.6%</b>

25% or more increase:

- Electricity-shared cost due to relocation
- Water- shared cost due to relocation
- Vehicle Repairs-Car wash
- Repairs & Maintenance-addition IT for relocation
- Office Supplies-based on previous year
- Software Licensing-additional IT cost due to relocation
- Improvements other than building-HVAC costs at new location

# INFORMATION TECHNOLOGY

**John Pearl**

Director of Information Technology

**INFORMATION TECHNOLOGY**

**Table 21: Expenditures by Object - Information Technology 001-1601-516**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	394,097	424,018	425,059	1,041	0.2%
1200	Regular Pay-PTO (paid time off) Cash Out	11,013	14,977	14,826	-151	-1.0%
1400	Overtime	1,975	2,000	2,000	0	0.0%
2100	FICA Taxes	29,834	33,944	34,023	79	0.2%
2210	Department Head 401 Plan	9,080	9,981	10,381	400	4.0%
2220	General Employee 401 Plan	12,926	18,075	17,839	-236	-1.3%
2310	Term Life	1,697	1,817	1,908	91	5.0%
2320	Health Insurance	68,411	88,173	99,756	11,583	13.1%
2325	Dental Insurance	1,540	1,617	1,694	77	4.8%
2375	Long Term Disability	2,400	2,716	2,853	137	5.0%
2400	Worker's Compensation	2,282	5,743	5,625	-118	-2.1%
	<b>Total Personnel Services</b>	<b>535,255</b>	<b>603,061</b>	<b>615,964</b>	<b>12,903</b>	<b>2.1%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	20,400	18,300	58,734	40,434	221.0%
3410	Other Contractual Services	8,878	7,700	78,140	70,440	914.8%
4000	Travel & Per Diem	2,858	4,945	4,920	-25	-0.5%
4100	Telephone, Cell,	8,400	9,075	7,992	-1,083	-11.9%
4200	Postage & Freight	0	0	0	0	0.0%
4310	Electricity	0	0	5,990	5,990	100.0%
4320	Water	0	0	1,200	1,200	100.0%
4400	Rentals & Leases	2,823	2,725	3,200	475	17.4%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4610	Vehicle Repairs & Maintenance	192	800	1,150	350	43.8%
4620	Repairs & Maintenance	21,605	19,440	14,470	-4,970	-25.6%
4700	Printing & Binding	396	600	600	0	0.0%
4930	Employee Program	0	5,400	1,800	-3,600	-66.7%
5100	Office Supplies	981	1,100	1,100	0	0.0%
5210	General Operating	64,815	50,425	90,540	40,115	79.6%
5214	Software Licensing	53,053	83,583	161,378	77,795	93.1%
5260	Gas & Diesel Expense	2,052	2,750	2,750	0	0.0%
5270	Uniform Expense	0	650	650	0	0.0%
5410	Publications and Memberships	380	800	2,300	1,500	187.5%
5500	Training	12,217	22,578	20,989	-1,589	-7.0%
	<b>Total Operating Expenditures</b>	<b>199,050</b>	<b>230,871</b>	<b>457,903</b>	<b>227,032</b>	<b>98.3%</b>
<b>Capital Outlay</b>						
6200	Building	0	520,000	200,000	-320,000	-61.5%
6410	Equipment	0	0	0	0	0.0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>520,000</b>	<b>200,000</b>	<b>-320,000</b>	<b>-61.5%</b>
	<b>Total Expenditures</b>	<b>734,305</b>	<b>1,353,932</b>	<b>1,273,867</b>	<b>-80,065</b>	<b>-5.9%</b>

25% or more increase:

- Other Professional Services-moved from other departments
- Other Contractual Services-added Disaster Recovery and Security Audit Services
- Electricity-shared cost due to relocation
- Water- shared cost due to relocation
- Vehicle Repairs-Additional repairs
- General Operating-added costs due to relocation
- Software Licensing-moved from other departments
- Publications & Memberships-MS-ISAC Membership added
- Training-moved from other departments

# COMMUNICATIONS

**Elisha Pappacoda**

Communications Director

**COMMUNICATIONS**

**Table 22: Expenditures by Object - Communications 001-1602-516**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	127,017	153,709	159,880	6,171	4.0%
1200	Regular Pay-PTO (paid time off) Cash Out		4,494	4,676	182	4.0%
1400	Overtime	0	0	0	0	0.0%
2100	FICA Taxes	9,394	12,160	12,651	491	4.0%
2210	Department Head 401 Plan	7,443	8,180	8,509	329	4.0%
2220	General Employee 401 Plan	0	0	0	0	0.0%
2310	Term Life	444	501	546	45	9.0%
2320	Health Insurance	13,739	17,372	18,050	678	3.9%
2325	Dental Insurance	308	323	339	16	5.0%
2375	Long Term Disability	647	748	816	68	9.1%
2400	Worker's Compensation	342	836	832	-4	-0.5%
	<b>Total Personnel Services</b>	<b>159,334</b>	<b>198,323</b>	<b>206,299</b>	<b>7,976</b>	<b>4.0%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	14,529	44,550	42,050	-2,500	-5.6%
3410	Other Contractual Services	0	0	0	0	0.0%
4000	Travel & Per Diem	989	1,500	1,500	0	0.0%
4100	Telephone, Cell,	1,565	2,520	2,232	-288	-11.4%
4610	Vehicle Repairs & Maintenance	57	1,075	1,075	0	0.0%
4620	Repairs & Maintenance	299	250	3,300	3,050	1220.0%
4700	Printing & Binding	344	3,000	2,000	-1,000	-33.3%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4800	Promotional Activities	0	0	1,500	1,500	100.0%
4915	Advertising	55	4,000	3,000	-1,000	-25.0%
5100	Office Supplies	47	1,600	2,000	400	25.0%
5210	General Operating	1,175	12,500	12,500	0	0.0%
5214	Software Licensing	15,209	34,753	44,607	9,854	28.4%
5260	Gas & Diesel Expense	1,099	1,500	1,500	0	0.0%
5410	Publications and Memberships	285	1,200	1,200	0	0.0%
5500	Training	1,073	6,294	7,238	944	15.0%
<b>Total Operating Expenditures</b>		<b>36,726</b>	<b>114,742</b>	<b>125,702</b>	<b>10,960</b>	<b>9.6%</b>
<b>Total Expenditures</b>		<b>196,060</b>	<b>313,065</b>	<b>332,001</b>	<b>18,936</b>	<b>6.0%</b>

25% or more increase:

- Repairs & Maintenance-additional IT added
- Promotional Activities-added Citizens Academy
- Office Supplies-increased based on previous fiscal year
- Software Licensing-additional IT

# POLICE

## **Steven W. Hunt**

Police Chief

**POLICE DEPARTMENT**

**Table 23: Expenditures by Object – Police Department 001-2101-521**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	2,317,773	3,108,188	3,213,135	104,947	3.4%
1200	Regular Pay-PTO (paid time off) Cash Out	23,018	104,737	100,172	-4,565	-4.4%
1300	Sign On Bonus	2,250	25,000	5,000	-20,000	-80.0%
1400	Overtime	232,244	150,000	165,000	15,000	10.0%
1420	Off Duty Detail (In/Out)	70,750	120,000	120,000	0	0.0%
1530	Police Incentive Pay	17,646	49,920	49,920	0	0.0%
2100	FICA Taxes	196,969	268,791	276,274	7,483	2.8%
2210	Department Head 401	6,868	11,142	11,587	445	4.0%
2220	General Employee 401 Plan	12,470	14,525	15,236	711	4.9%
2240	Police Retirement	310,658	439,578	423,464	-16,114	-3.7%
2241	State Casualty Insurance Premium Tax	190,807	225,000	250,000	25,000	11.1%
2310	Term Life	7,716	12,508	13,539	1,031	8.2%
2320	Health Insurance	369,231	704,612	658,453	-46,159	-6.6%
2325	Dental Insurance	8,417	11,640	12,194	554	4.8%
2375	Long Term Disability	10,618	18,701	20,243	1,542	8.2%
2400	Worker’s Compensation	128,573	408,204	401,021	-7,183	-1.8%
	<b>Total Personnel Services</b>	<b>3,906,008</b>	<b>5,672,546</b>	<b>5,735,238</b>	<b>62,692</b>	<b>1.1%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	24,811	28,025	35,625	7,600	27.1%
3410	Other Contractual Services	383,129	392,585	452,653	60,068	15.3%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4000	Travel & Per Diem	6,440	13,300	18,500	5,200	39.1%
4100	Telephone, Cell,	44,237	56,480	50,604	-5,876	-10.4%
4200	Postage & Freight	281	500	500	0	0.0%
4310	Electricity	19,489	22,200	25,530	3,330	15.0%
4320	Water/Sewer	1,058	1,884	1,884	0	0.0%
4400	Rentals & Leases	3,591	4,570	5,020	450	9.8%
4500	Insurance	2,182	2,390	5,090	2,700	113.0%
4610	Vehicle Repairs	54,209	50,880	124,180	73,300	144.1%
4620	Repairs & Maintenance	88,179	94,846	75,514	-19,332	-20.4%
4700	Printing & Binding	2,170	2,640	4,390	1,750	66.3%
4910	Other Current Charges	81	530	530	0	0.0%
4915	Advertising	49	100	100	0	0.0%
4920	Recording Fees	19	50	50	0	0.0%
4945	Opioid Settlement Expenses	0	0	0	0	0.0%
4994	Uninsured Damages	0	0	0	0	0.0%
4995	Police Safety Donations	0	1,000	1,000	0	0.0%
4996	Animal Control Donation Expense	0	0	0	0	0.0%
4997	Police K-9 Donation Expense	0	3,000	3,000	0	0.0%
5100	Office Supplies	5,369	9,180	10,300	1,120	12.2%
5210	General Operating	105,807	209,515	163,160	-46,355	-22.1%
5214	Software Licensing	65,294	92,537	114,517	21,980	23.8%
5236	Patrol Winter Jackets	5,274	0	0	0	0.0%
5240	Weapons Optic Upgrade	1,560	0	0	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5245	Bullet Proof Vest Grant	2,185	4,500	4,500	0	0.0%
5246	Weapons Accessory	0	5,000	0	-5,000	-100.0%
5260	Gas and Diesel Expense	125,119	126,000	126,000	0	0.0%
5270	Uniform Expense	30,154	44,550	44,000	-550	-1.2%
5410	Publications and Memberships	4,891	8,126	7,603	-523	-6.4%
5420	Police Education Second Dollar	0	2,550	2,550	0	0.0%
5500	Training	7,085	44,669	49,477	4,808	10.8%
<b>Total Operating Expenditures</b>		<b>982,663</b>	<b>1,221,607</b>	<b>1,326,277</b>	<b>104,670</b>	<b>8.6%</b>
<b>Capital Outlay</b>						
6310	Improvement Other than Building	0	0	0	0	0.0%
6410	Machinery & Equipment	69,545	90,725	25,825	-64,900	-71.5%
6420	Vehicles	180,501	272,000	375,000	103,000	37.9%
<b>Total Capital Outlay</b>		<b>250,046</b>	<b>362,725</b>	<b>400,825</b>	<b>103,000</b>	<b>28.4%</b>
<b>Total Expenditures</b>		<b>5,138,717</b>	<b>7,256,877</b>	<b>7,462,340</b>	<b>270,363</b>	<b>3.7%</b>

25% or more increase:

- Other professional services-mental wellbeing services
- Travel & Per Diem-additional conferences & training added
- Insurance-drone insurance added
- Vehicle Repairs-outsourced mechanical services
- Printing & Binding-added crime prevention brochures
- 5 New Vehicles

# LIBRARY & INFORMATION SERVICES

**Aly Herman**

Director of Library and Information Services

**LIBRARY**

**Table 24: Expenditures by Object - Library 001-7101-571**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	429,175	499,284	563,452	64,168	12.9%
1200	Regular Pay-PTO (paid time off) Cash Out	2,399	19,203	21,672	2,469	12.9%
1400	Overtime	1,035	2,000	3,500	1,500	75.0%
2100	FICA Taxes	31,125	40,062	45,319	5,257	13.1%
2210	Department Head 401 Plan	6,282	7,583	8,735	1,152	15.2%
2220	General Employee 401 Plan	21,579	25,326	28,629	3,303	13.0%
2310	Term Life	1,941	2,139	2,529	390	18.2%
2320	Health Insurance	117,496	160,197	184,495	24,298	15.2%
2325	Dental Insurance	2,464	3,233	3,726	493	15.2%
2375	Long Term Disability	2,643	3,198	3,781	583	18.2%
2400	Worker's Compensation	1,114	2,750	2,975	225	8.2%
	<b>Total Personnel Services</b>	<b>617,253</b>	<b>764,975</b>	<b>868,813</b>	<b>103,838</b>	<b>13.6%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	193	3,200	700	-2,500	-78.1%
3410	Other Contractual Services	61,952	64,525	65,789	1,264	2.0%
4000	Travel & Per Diem	0	300	300	0	0.0%
4100	Telephone, Cell,	7,615	8,904	14,676	5,772	64.8%
4200	Postage & Freight	0	60	60	0	0.0%
4310	Electricity	52,090	56,400	40,735	-15,665	-27.8%
4320	Water/Sewer	9,747	12,000	8,160	-3,840	-32.0%
4400	Rentals & Leases	1,143	1,370	5,028	3,658	267.0%
4499	Rentals & Leases-Friends Donation	1,668	2,520	3,000	480	19.0%
4610	Vehicles Repairs & Maintenance	1,656	840	840	0	0.0%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4620	Repairs & Maintenance	18,402	49,542	68,972	19,430	39.2%
4700	Printing & Binding	1,731	3,800	5,000	1,200	31.6%
4910	Other Current Charges	0	0	0	0	0.0%
4915	Advertising	0	0	0	0	0.0%
5100	Office Supplies	865	3,950	5,000	1,050	26.6%
5210	General Operating	19,896	22,250	22,800	550	2.5%
5214	Software Licensing	3,655	15,135	13,683	-1,452	-9.6%
5251	Convenience Fees	0	0	100	100	100%
5260	Gas & Diesel Expense	150	1,200	1,440	240	20.0%
5270	Uniforms	0	0	660	660	100%
5299	Library Donation Expense	0	1,000	1,000	0	0.0%
5410	Publications and Memberships	302	570	500	-70	-12.3%
5500	Training	237	1,970	1,809	-161	-8.2%
	<b>Total Operating Expenditures</b>	<b>181,302</b>	<b>249,536</b>	<b>260,252</b>	<b>10,716</b>	<b>4.3%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	3,536,000	1,360,000	-2,176,000	-61.5%
6210	Library Remodel Expense	0	0	0	0	0.0%
6310	Improvements Other Than Buildings	46,350	30,000	81,000	51,000	170.0%
6600	Books, Publications, Library Material	90,445	110,000	115,000	5,000	4.5%
	<b>Total Capital Outlay</b>	<b>136,795</b>	<b>3,676,000</b>	<b>1,556,000</b>	<b>-2,120,000</b>	<b>-57.7%</b>
	<b>Total Expenditures</b>	<b>935,350</b>	<b>4,690,511</b>	<b>2,685,065</b>	<b>-2,005,446</b>	<b>-42.8%</b>

25% or more increase:

- Telephone, Cell & -added additional phone services
- Rentals & Leases-additional copier for youth library
- Repairs & Maintenance-additional It, moved from 3410
- Printing & Binding-per copy charge for youth library
- Office Supplies-increase based on previous year
- Improvements other than building-HVAC unit

# PARKS & RECREATION

## **Mike Burske**

Director of Parks and Recreation

- Community Building

**PARKS & RECREATION**

**Table 25: Expenditures by Object - Parks & Recreation 001-7201-572**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	455,325	565,635	587,517	21,882	3.9%
1200	Regular Pay-PTO (paid time off) Cash Out	11,680	21,755	22,597	842	3.9%
1400	Overtime	11,240	16,500	16,500	0	0.0%
2100	FICA Taxes	34,996	46,475	48,238	1,763	3.8%
2210	Department Head 401 Plan	9,399	10,330	10,745	415	4.0%
2220	General Employee 401 Plan	24,456	34,466	35,732	1,266	3.7%
2310	Term Life	1,871	2,423	2,637	214	8.8%
2320	Health Insurance	80,997	180,659	144,984	-35,675	-19.7%
2325	Dental Insurance	2,156	2,910	3,049	139	4.8%
2375	Long Term Disability	2,662	3,623	3,943	320	8.8%
2400	Worker's Compensation	23,991	58,364	57,927	-437	-0.7%
<b>Total Personnel Services</b>		<b>658,773</b>	<b>943,140</b>	<b>933,869</b>	<b>-9,271</b>	<b>-1.0%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	409	36,390	33,890	-2,500	-6.9%
3410	Other Contractual Services	41,640	54,616	51,080	-3,536	-6.5%
4000	Travel & Per Diem	1,050	3,000	3,000	0	0.0%
4100	Telephone, Cell,	8,555	6,606	10,380	3,774	57.1%
4200	Postage & Freight	0	1,000	1,000	0	0.0%
4310	Electricity	24,687	29,870	34,353	4,483	15.0%
4320	Water/Sewer	41,744	93,140	93,140	0	0.0%
4340	Waste Disposal	0	2,500	2,500	0	0.0%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4400	Rentals & Leases	2,743	9,980	16,500	6,520	65.3%
4610	Vehicle Repairs	5,068	5,500	8,000	2,500	45.5%
4620	Repairs & Maintenance	32,751	94,950	91,236	-3,714	-3.9%
4700	Printing & Binding	665	860	860	0	0.0%
4800	Promotional Activities	55,309	76,200	84,850	8,650	11.4%
4815	Promotional Activities-Farmer's Market	118	6,800	9,520	2,720	40.0%
4820	Promotional Activities-Fireworks	17,500	90,000	65,000	-25,000	-27.8%
4910	Other Current Charges	585	850	1,100	250	29.4%
4915	Advertising	458	27,000	0	-27,000	-100.0%
4920	Other Current Charges	19	0	50	50	100.0%
4950	Lights of Lady Lake	10,587	18,000	18,000	0	0.0%
5100	Office Supplies	503	2,100	2,100	0	0.0%
5210	General Operating	94,514	93,636	89,600	-4,036	-4.3%
5212	Historical Society Expense	12,000	12,000	12,000	0	0.0%
5214	Software Licensing	4,932	5,904	4,182	-1,722	-29.2%
5215	General Operating- Field Chemicals & Supplies	0	45,004	55,004	10,000	22.2%
5221	Contributions Tree & Beautification Expense	5,585	6,000	11,000	5,000	83.3%
5251	Convenience Fees	20	0	100	100	100.0%
5260	Gas & Diesel Expense	13,306	15,600	19,200	3,600	23.1%
5270	Uniform Expense	3,367	7,900	7,900	0	0.0%
5410	Publications and Memberships	261	1,220	1,420	200	16.4%
5500	Training	851	9,138	8,973	-165	-1.8%
	<b>Total Operating Expenditures</b>	<b>379,227</b>	<b>755,764</b>	<b>735,938</b>	<b>-19,826</b>	<b>-2.6%</b>

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Capital Outlay</b>						
6120	Land Improvements	0	0	0	0	0.0%
6200	Buildings	7268	0	0	0	0.0%
6310	Improvements Other Than Buildings	363,087	996,000	495,000	-501,000	-50.3%
6410	Equipment	26,432	5,500	75,000	69,500	1263.6%
6420	Vehicles	0	0	0	0	0.0%
<b>Total Capital Outlay</b>		<b>396,787</b>	<b>1,001,500</b>	<b>570,000</b>	<b>-431,500</b>	<b>-43.1%</b>
<b>Total Expenditures</b>		<b>1,434,787</b>	<b>2,700,404</b>	<b>2,239,807</b>	<b>-460,597</b>	<b>-17.1%</b>

25% or more increase:

- Telephone, Cell & -additional IT added
- Rentals & Leases-addition of field lining service
- Vehicle Repairs-increase per previous year
- Promotional Activities Farmers Market-additional events added
- Other Current Charges-increase in permit costs
- Recording Fees-based on previous year
- General Operating-added picnic tables and benches
- Contribution Tree-Commission in increase of tree giveaway
- Convenience Fees-Credit Card Fees
- Equipment-Christmas Tree, Swings for Pyramid Park

**COMMUNITY BUILDING**

**Table 26: Expenditures by Object - Community Building 001-7501-575**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3410	Other Contractual Services	8,880	8,880	10,640	1,760	19.8%
4100	Telephone, Cell,	3,840	5,900	4,440	-1,460	-24.7%
4310	Electricity	4,800	4,800	5,520	720	15.0%
4320	Water/Sewer	3,000	3,000	3,000	0	0.0%
4620	Repairs & Maintenance	2,345	4,065	5,350	1,285	31.6%
5210	General Operating	1,500	8,436	6,500	-1,936	-22.9%
	<b>Total Operating Expenditures</b>	<b>24,365</b>	<b>35,081</b>	<b>35,450</b>	<b>369</b>	<b>1.1%</b>
<b>Capital Outlay</b>						
6200	Building	0	0	0	0	0.0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Expenditures</b>	<b>24,365</b>	<b>35,081</b>	<b>35,450</b>	<b>369</b>	<b>1.1%</b>

25% or more increase:

Repairs & Maintenance-items moved from 3410

General Operating-updated security system

# PUBLIC WORKS

## **C.T. Eagle**

Director of Public Works

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

**PUBLIC WORKS ADMINISTRATION**

**Table 27: Expenditures by Object - Public Works Administration 001-4101-541**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	199,988	216,237	224,890	8,653	4.0%
1200	Regular Pay-PTO (paid time off) Cash Out	7,670	8,317	8,650	333	4.0%
2100	FICA Taxes	15,567	17,284	17,982	698	4.0%
2210	Department Head 401 Plan	10,492	11,532	11,993	461	4.0%
2220	General Employee 401 Plan	5,508	5,767	5,999	232	4.0%
2310	Term Life	751	926	1,010	84	9.1%
2320	Health Insurance	26,721	29,393	30,540	1,147	3.9%
2325	Dental Insurance	616	647	678	31	4.8%
2375	Long Term Disability	1,217	1,385	1,510	125	9.0%
2400	Worker's Compensation	473	1,186	1,181	-5	-0.4%
	<b>Total Personnel Services</b>	<b>269,003</b>	<b>292,674</b>	<b>304,433</b>	<b>11,759</b>	<b>4.0%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	0	0	0	0	0.0%
3410	Other Contractual Services	18,417	19,170	19,530	360	1.9%
4000	Travel & Per Diem	5	100	100	0	0.0%
4100	Telephone, Cell,	2,915	4,114	3,288	-826	-20.1%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	6,397	10,008	11,520	1,512	15.1%
4320	Water/Sewer	847	828	828	0	0.0%
4400	Rentals & Leases	1,509	2,693	2,693	0	0.0%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4610	Vehicle Repairs	175	3,200	3,200	0	0.0%
4620	Repairs & Maintenance	18,320	13,574	18,084	4,510	33.2%
4700	Printing & Binding	451	600	600	0	0.0%
4920	Recording Fees	0	0	0	0	0.0%
5100	Office Supplies	146	900	900	0	0.0%
5210	General Operating	6,148	13,100	13,100	0	0.0%
5214	Software Licensing	8,772	8,568	2,523	-6,045	-70.6%
5260	Gas & Diesel Expense	1,063	2,050	2,050	0	0.0%
5270	Uniform Expense	251	400	400	0	0.0%
5410	Publications and Memberships	60	445	445	0	0.0%
5500	Training	48	408	358	-50	-12.3%
	<b>Total Operating Expenditures</b>	<b>65,524</b>	<b>80,208</b>	<b>79,669</b>	<b>-539</b>	<b>-0.7%</b>
Capital Outlay						
6200	Buildings	0	0	0	0	0.0%
6310	Improve other than buildings	24,829	0	0	0	0.0%
6410	Equipment	0	0	6,500	6,500	100.0%
	<b>Total Capital Outlay</b>	<b>24,829</b>	<b>0</b>	<b>6,500</b>	<b>6,500</b>	<b>100.0%</b>
	<b>Total Expenditures</b>	<b>359,356</b>	<b>372,882</b>	<b>390,602</b>	<b>17,720</b>	<b>4.8%</b>

25% or more increase:

Repairs & Maintenance-fire alarm & security monitoring moved from 3410

Equipment-Ice machine

**FACILITIES MAINTENANCE**

**Table 28: Expenditures by Object - Facilities Maintenance 001-1902-519**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	63,850	135,535	147,445	11,910	8.8%
1200	Regular Pay-PTO (paid time off) Cash Out	0	5,162	5,618	456	8.8%
1400	Overtime	1,104	8,000	8,000	0	0.0%
1410	Overtime-Special Detail	106	2,000	2,000	0	0.0%
2100	FICA Taxes	4,933	11,594	12,550	956	8.2%
2220	General Employee 401 Plan	3,904	8,732	10,392	1,660	19.0%
2310	Term Life	255	575	656	81	14.1%
2320	Health Insurance	12,750	58,781	54,831	-3,950	-6.7%
2325	Dental Insurance	360	970	1,017	47	4.8%
2375	Long Term Disability	349	860	981	121	14.1%
2400	Worker's Compensation	2,451	8,219	8,894	675	8.2%
	<b>Total Personnel Services</b>	<b>90,062</b>	<b>240,428</b>	<b>252,384</b>	<b>11,956</b>	<b>5.0%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	98	250	250	0	0.0%
4000	Travel & Per Diem	0	60	60	0	0.0%
4100	Telephone, Cell,	677	1,716	1,980	264	15.4%
4610	Vehicle Repairs	6,301	1,900	1,900	0	0.0%
4620	Repairs & Maintenance	250	1,100	1,100	0	0.0%
5100	Office Supplies	0	50	50	0	0.0%
5210	General Operating	2,214	2,500	2,500	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5214	Software Licensing	0	0	144	144	100.0%
5260	Gas & Diesel Expense	3,404	4,500	4,500	0	0.0%
5270	Uniform Expense	953	2,800	3,550	750	26.8%
5410	Publications and Memberships	0	100	100	0	0.0%
5500	Training	0	2,600	2,957	357	13.7%
<b>Total Operating Expenditures</b>		<b>13,897</b>	<b>17,576</b>	<b>19,091</b>	<b>1,515</b>	<b>8.6%</b>
<b>Capital Outlay</b>						
6410	Equipment	0	23,000	0	-23,000	0.0%
<b>Total Capital Outlay</b>		<b>0</b>	<b>23,000</b>	<b>0</b>	<b>-23,000</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>103,959</b>	<b>281,004</b>	<b>271,475</b>	<b>-9,529</b>	<b>-3.4%</b>

25% or more increase:

Software Licensing-additional IT added  
 Uniform Expense-added jackets & raingear

**MOTOR POOL**

**Table 29: Expenditures by Object - Motor Pool 001-1903-519**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	80,510	107,099	110,906	3,807	3.6%
1200	Regular Pay-PTO (paid time off) Cash Out	2,166	4,119	4,266	147	3.6%
1400	Overtime	2,674	3,500	3,500	0	0.0%
1410	Overtime-Special Detail	372	1,000	1,000	0	0.0%
2100	FICA Taxes	6,602	8,905	9,212	307	3.4%
2220	General Employee 401 Plan	5,162	8,317	8,598	281	3.4%
2310	Term Life	335	459	498	39	8.5%
2320	Health Insurance	9,507	46,759	36,782	-9,977	-21.3%
2325	Dental Insurance	308	647	678	31	4.8%
2375	Long Term Disability	455	686	745	59	8.6%
2400	Worker's Compensation	4,712	11,579	11,455	-124	-1.1%
	<b>Total Personnel Services</b>	<b>112,803</b>	<b>193,070</b>	<b>187,640</b>	<b>-5,430</b>	<b>-2.8%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	75	250	250	0	0.0%
3410	Other Contractual Services	1,372	2,420	2,640	220	9.1%
4000	Travel & Per Diem	0	50	50	0	0.0%
4100	Telephone, Cell,	1,233	1,524	2,232	708	46.5%
4310	Electricity	4,013	4,000	4,600	600	15.0%
4610	Vehicle Repairs	1,820	3,200	3,200	0	0.0%
4620	Repairs & Maintenance	2,445	2,450	2,680	230	9.4%

Town of Lady Lake

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4700	Printing & Binding	0	50	50	0	0.0%
4910	Other Current Charges	25	25	25	0	0.0%
5100	Office Supplies	21	400	400	0	0.0%
5210	General Operating	1,667	4,950	5,450	500	10.1%
5214	Software Licensing	7,097	7,452	8,657	1,205	16.2%
5260	Gas & Diesel Expense	934	3,510	3,510	0	0.0%
5270	Uniform Expense	1,284	2,225	2,225	0	0.0%
5500	Training	158	5,594	5,538	-56	-1.0%
	<b>Total Operating Expenditures</b>	<b>22,144</b>	<b>38,100</b>	<b>41,507</b>	<b>3,407</b>	<b>8.9%</b>
<b>Capital Outlay</b>						
6410	Equipment	0	0	10,000	10,000	100.0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>100.0%</b>
	<b>Total Expenditures</b>	<b>134,947</b>	<b>231,170</b>	<b>239,147</b>	<b>7,977</b>	<b>3.5%</b>

25% or more increase:

Telephone, Cell & -additional IT added  
 Equipment-Wheel Balancer

**ROAD & STREET MAINTENANCE**

**Table 30: Expenditures by Object - Road & Street Maintenance 001-4102-541**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	541,220	662,740	697,484	34,744	5.2%
1200	Regular Pay-PTO (paid time off) Cash Out	11,462	25,246	25,996	750	3.0%
1400	Overtime	17,551	35,000	35,000	0	0.0%
1410	Overtime-Special Detail	27,386	30,000	30,000	0	0.0%
2100	FICA Taxes	44,156	57,925	60,674	2,749	4.7%
2220	General Employee 401 Plan	41,569	52,403	53,841	1,438	2.7%
2310	Term Life	2,303	2,812	3,101	289	10.3%
2320	Health Insurance	114,022	196,631	235,908	39,277	20.0%
2325	Dental Insurance	2,528	3,880	4,404	524	13.5%
2375	Long Term Disability	3,204	4,204	4,636	432	10.3%
2400	Worker's Compensation	61,725	169,180	162,934	-6,246	-3.7%
	<b>Total Personnel Services</b>	<b>867,126</b>	<b>1,240,021</b>	<b>1,313,978</b>	<b>73,957</b>	<b>6.0%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	1,305	5,500	5,500	0	0.0%
3410	Other Contractual Services	47,487	124,000	146,616	22,616	18.2%
4000	Travel & Per Diem	8	100	100	0	0.0%
4100	Telephone, Cell,	3,091	4,164	8,376	4,212	101.2%
4200	Postage & Freight	0	50	50	0	0.0%
4310	Electricity	172,828	232,354	267,207	34,853	15.0%
4320	Water/Sewer	1,795	15,000	15,000	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4340	Waste Disposal	0	300	300	0	0.0%
4400	Rentals & Leases	3,664	500	500	0	0.0%
4610	Vehicle Repairs	15,900	30,000	30,000	0	0.0%
4620	Repairs & Maintenance	31,596	71,750	71,500	-250	-0.3%
4622	Road Resurfacing	2,388	0	0	0	0.0%
4700	Printing & Binding	0	500	500	0	0.0%
4800	Promotional Items	0	2,000	2,000	0	0.0%
4910	Other Current Charges	25	50	50	0	0.0%
4915	Advertising	0	500	500	0	0.0%
5100	Office Supplies	130	300	300	0	0.0%
5210	General Operating	81,793	63,050	63,050	0	0.0%
5214	Software Licensing	2,488	4,278	3,633	-645	-15.1%
5260	Gas & Diesel Expense	17,219	33,000	33,000	0	0.0%
5270	Uniform Expense	6,153	12,430	15,430	3,000	24.1%
5300	Road Materials & Supplies	16,714	60,000	60,000	0	0.0%
5410	Publications	90	440	440	0	0.0%
5500	Training	2,482	15,566	16,553	987	6.3%
	<b>Total Operating Expenditures</b>	<b>407,156</b>	<b>675,832</b>	<b>740,605</b>	<b>64,773</b>	<b>9.6%</b>
<b>Capital Outlay</b>						
6121	Land Improvements/Grant	5,000	750,000	750,000	0	0.0%
6200	Buildings	0	0	0	0	0.0%
6310	Improvements Other Than Buildings	408,618	400,000	550,000	150,000	37.5%
6410	Equipment	0	156,200	35,000	-121,200	-77.6%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
6420	Vehicles	103,337	0	0	0	0.0%
<b>Total Capital Outlay</b>		<b>516,955</b>	<b>1,306,200</b>	<b>1,335,000</b>	<b>28,800</b>	<b>2.2%</b>
<b>Total Expenditures</b>		<b>1,791,237</b>	<b>3,222,053</b>	<b>3,389,583</b>	<b>167,530</b>	<b>5.2%</b>

Personnel: 3 Raises Requested

25% or more increase:

Telephone, Cell & Pager-additional IT added

Improvements OTB/Infrastructure -Extend Tavaren Lane

# OTHER GOVERNMENT SERVICES

- Town Hall
- Town Attorney
- Villages Fire Protection

**TOWN HALL**

**Table 31: Expenditures by Object - Town Hall 001-1901-519**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	215	6,700	7,950	1,250	18.7%
3410	Other Contractual Services	27,248	28,765	23,445	-5,320	-18.5%
4100	Telephone, Cell,	5,141	12,700	58,680	45,980	362.0%
4200	Postage & Freight	11,053	13,100	13,100	0	0.0%
4310	Electricity	19,489	22,200	22,200	0	0.0%
4320	Water/Sewer	840	1,884	1,884	0	0.0%
4400	Rentals & Leases	7,927	8,850	13,300	4,450	50.3%
4500	Insurance	438,557	446,595	446,595	0	0.0%
4610	Vehicle Repairs	264	700	700	0	0.0%
4620	Repairs & Maintenance	75,400	67,794	74,441	6,647	9.8%
4700	Printing & Binding	5,763	3,980	3,980	0	0.0%
4910	Other Current Charges	13	25	25	0	0.0%
5100	Office Supplies	2,400	3,500	3,500	0	0.0%
5210	General Operating	28,678	101,820	16,100	-85,720	-84.2%
5214	Software Licensing	3,214	6,250	0	-6,250	-100.0%
5250	Bank Fees & Service Charges	0	850	850	0	0.0%
5260	Gas & Diesel Expense	1,640	600	600	0	0.0%
5410	Publications and Memberships	331	645	645	0	0.0%
5500	Training	0	0	0	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
8200	Aid to Private Organizations	13,000	13,000	5,500	-7,500	-57.7%
<b>Total Operating Expenditures</b>		<b>641,173</b>	<b>739,958</b>	<b>693,495</b>	<b>-46,463</b>	<b>-6.3%</b>
<b>Capital Outlay</b>						
6200	Building	0	0	0	0	0.0%
6120	Land Improvements	0	0	0	0	0.0%
6310	Improve Other Than Building	102,185	100,000	110,000	10,000	10.0%
6410	Equipment	127,244	44,725	25,825	-18,900	-42.3%
<b>Total Capital Outlay</b>		<b>229,429</b>	<b>144,725</b>	<b>135,825</b>	<b>-8,900</b>	<b>-6.1%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9140	Transfer to Utility Fund	0	0	207,816	207,816	0.0%
9199	Transfers to Reserve	0	0	0	0	0.0%
9900	Contingency	0	100,000	100,000	0	0.0%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>0</b>	<b>100,000</b>	<b>307,816</b>	<b>207,816</b>	<b>207.8%</b>
<b>Total Expenditures</b>		<b>870,602</b>	<b>984,683</b>	<b>1,137,136</b>	<b>152,453</b>	<b>15.5%</b>

25% or more increase:

- Telephone, Cell & -additional IT added
- Rentals & Leases-addition of HR copier

**TOWN ATTORNEY**

**Table 32: Expenditures by Object - Town Attorney 001-1401-514**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	160,104	159,000	165,000	6,000	3.8%
3112	Police Department Legal Fees	62,985	50,000	50,000	0	0.0%
<b>Total Operating Expenditures</b>		<b>223,089</b>	<b>209,000</b>	<b>215,000</b>	<b>6,000</b>	<b>2.9%</b>
<b>Total Expenditures</b>		<b>223,089</b>	<b>209,000</b>	<b>215,000</b>	<b>6,000</b>	<b>2.87%</b>

25% or more increase:

**VILLAGES FIRE PROTECTION**

**Table 33: Expenditures by Object - Villages Fire Protection** **001-2201-522**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3410	Other Contractual Services	1,049,490	1,117,409	2,182,227	1,064,818	95.3%
<b>Total Operating Expenditures</b>		<b>1,049,490</b>	<b>1,117,409</b>	<b>2,182,227</b>	<b>1,064,818</b>	<b>95.3%</b>
<b>Total Expenditures</b>		<b>1,049,490</b>	<b>1,117,409</b>	<b>2,182,227</b>	<b>1,064,818</b>	<b>95.3%</b>

25% or more increase:  
 Increase received from VCCDD

# SPECIAL REVENUE FUND

## Infrastructure Sales Tax

**SPECIAL REVENUE FUND**

**Table 34: Special Revenue Fund-Revenue & Expenditures**

**101-9901-599**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Revenues</b>						
312.60.00	Infrastructure One-Cent Surtax	1,996,850	2,208,000	2,296,320	88,320	4.0%
361.10.00	Pooled Cash - Interest	39,188	33,000	34,320	1,320	4.0%
361.11.00	State Board Accounts-Interest	17,917	50,000	52,000	2,000	4.0%
361.16.00	Florida Class-Interest	61,710	25,000	26,000	1,000	4.0%
389.90.00	Transfer from Reserves		2,750,320	1,481,176	-1,269,144	-46.1%
	<b>Revenue Totals</b>	<b>2,115,665</b>	<b>5,066,320</b>	<b>3,889,816</b>	<b>-1,176,504</b>	<b>-23.2%</b>
<b>Expenditures</b>						
9101	Transfer Reserves to General Fund	0	2,750,320	1,583,450	-1,166,870	-42.4%
9101	Transfer to General Fund	3,852,526	1,891,050	1,889,816	-1,234	-0.1%
9140	Transfer to Utility Fund	215,556	424,950	416,550	-8,400	-2.0%
9199	Transfer to Surtax Reserve	0	0	0	0	100.0%
	<b>Expenditure Totals</b>	<b>4,068,082</b>	<b>5,066,320</b>	<b>3,889,816</b>	<b>-1,176,504</b>	<b>-23.2%</b>

# ESTIMATED REVENUES – UTILITIES

**REVENUE BY SOURCE**

**Table 35: Utility Fund Revenue by Source Code**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Solid Waste Assessments</b>						
325.21.01	Solid Waste Fee Assessments	1,441,575	1,727,810	1,962,485	234,675	13.6%
325.21.10	Solid Waste Interim Assessments	13,895	14,985	16,334	1,349	9.0%
	<b>Solid Waste Assessment Total</b>	<b>1,455,470</b>	<b>1,742,795</b>	<b>1,978,819</b>	<b>236,024</b>	<b>13.5%</b>
<b>Water Revenues</b>						
343.30.00	Water Sales	1,762,057	1,805,979	1,968,517	162,538	9.0%
343.31.00	Turn on Fees	12,975	15,000	16,350	1,350	9.0%
343.32.00	Tap In Fee Includes Meter		200	218	18	9.0%
343.33.00	Reconnect Fees	19,265	20,000	21,800	1,800	9.0%
343.35.00	Installation Fee - Meter	2,850	5,000	5,450	450	9.0%
343.36.00	Late Fees	45,050	45,000	49,050	4,050	9.0%
343.37.00	Other Revenue	5,845	6,000	6,540	540	9.0%
	<b>Water Revenue Total</b>	<b>1,848,042</b>	<b>1,897,179</b>	<b>2,067,925</b>	<b>170,746</b>	<b>9.0%</b>
<b>Sewer Revenues</b>						
343.50.00	Sewer Usage Fees	1,739,865	1,825,000	1,989,250	164,250	9.0%
343.57.00	Sewer Other Revenue	2,600	2,000	2,180	180	9.0%
	<b>Sewer Revenue Totals</b>	<b>1,742,465</b>	<b>1,827,000</b>	<b>1,991,430</b>	<b>164,430</b>	<b>9.0%</b>
<b>Reuse Revenues</b>						
343.51.00	Reuse Water Sales	243,989	220,000	239,800	19,800	9.0%
343.52.00	Reuse Turn on Fees	1,275	1,500	1,635	135	9.0%
343.53.00	Reuse Connection Fees	65	400	436	36	9.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
343.54.00	Reuse Other Revenue	1,850	1,200	1,308	108	9.0%
	<b>Reuse Revenue Totals</b>	<b>247,179</b>	<b>223,100</b>	<b>243,179</b>	<b>20,079</b>	<b>9.0%</b>
<b>Interest Earnings</b>						
361.10.00	Pooled Cash - Interest	24,487	20,441	22,281	1,840	9.0%
361.11.00	State Board Accounts - Interest	35,084	190,000	207,100	17,100	9.0%
361.13.00	Other Interest	47	0	0	0	0.0%
361.16.00	Fl Class-Interest	53,031	45,000	49,050	4,050	9.0%
361.30.00	Net Increase or Decrease in Fair Value	0	0	0	0	0.0%
	<b>Interest Earnings Total</b>	<b>112,649</b>	<b>255,441</b>	<b>278,431</b>	<b>22,990</b>	<b>9.0%</b>
<b>Miscellaneous Revenue</b>						
364.10-00	Proceeds from Sales & Trade-in	0	4,000	4,360	360	9.0%
369.40.00	Other Miscellaneous Revenue	119	0	0	0	0.0%
369.45.00	Other Revenue- Insurance Claims	450	2,500	2,725	225	9.0%
	<b>Miscellaneous Revenue Total</b>	<b>569</b>	<b>6,500</b>	<b>7,085</b>	<b>585</b>	<b>9.0%</b>
<b>Transfers In</b>						
331.35.00	Federal/State ARPA Funds	0	0	0	0	0.0%
381.10.00	Transfer From Special Revenue	0	424,950	416,550	-8,400	-2.0%
389.28.00	Transfer From Sewer Impact Fees	0	100,000	0	-100,000	-100.0%
389.29.00	Transfer From water Impact Fees	0	100,000	0	-100,000	-100.0%
389.32.00	Transfer From Reuse Impact Fees	0	0	0	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
389.80.00	Transfer From Committed Asset Fund	852,285	0	0	0	0.0%
389.90.00	Unassigned Utility Fund	0	1,834,985	119,558	-1,715,427	-93.5%
	<b>Transfers In Total</b>	<b>852,285</b>	<b>2,459,935</b>	<b>536,108</b>	<b>-1,923,827</b>	<b>-78.2%</b>
	<b>Revenue</b>	<b>6,258,659</b>	<b>8,411,950</b>	<b>7,102,977</b>	<b>-1,308,973</b>	<b>-15.6%</b>

# EXPENSES – UTILITIES

**EXPENSE RECAP BY OBJECT**

**Table 36: Utility Fund Expense Recap by Object**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	859,769	1,108,865	1,301,426	192,561	17.4%
1400	Overtime	49,000	51,000	51,000	0	0.0%
2100	FICA Taxes	69,947	89,266	104,141	14,875	16.7%
2220	General Employee 401 Plan	60,601	77,823	91,360	13,537	17.4%
2310	Term Life	3,715	4,683	5,942	1,259	26.9%
2320	Health Insurance	209,762	313,263	341,249	27,986	8.9%
2325	Dental Insurance	5,136	6,143	7,452	1,309	21.3%
2375	Long Term Disability	5,553	7,001	6,856	-145	-2.1%
2400	Worker’s Compensation	93,126	113,664	124,913	11,249	9.9%
	<b>Total Personnel Services</b>	<b>1,356,609</b>	<b>1,771,708</b>	<b>2,034,339</b>	<b>262,631</b>	<b>14.8%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	139,855	359,135	219,484	-139,651	-38.9%
3200	Accounting & Auditing	23,000	21,000	23,500	2,500	11.9%
3410	Other Contractual Services	314,065	356,146	453,537	97,391	27.3%
3450	Other Contractual Services-Solid Waste	1,334,080	1,746,795	1,710,919	-35,876	-2.1%
4000	Travel & Per Diem	2,500	2,500	2,500	0	0.0%
4100	Telephone, Cell,	22,592	20,756	16,776	-3,980	-19.2%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4200	Postage & Freight	14,550	14,550	14,550	0	0.0%
4310	Electricity	315,000	315,000	315,000	0	0.0%
4320	Water and Sewer	33,600	33,600	33,600	0	0.0%
4330	Villages Community Development District Wastewater Flow	1,000	1,000	1,000	0	0.0%
4400	Rentals & Leases	5,220	5,220	8,000	2,780	53.3%
4500	Insurance	301,000	301,000	301,000	0	0.0%
4610	Vehicle Repairs	16,800	16,800	18,800	2,000	11.9%
4620	Repairs & Maintenance	367,791	386,699	530,267	143,568	37.1%
4700	Printing & Binding	2,270	2,270	2,750	480	21.1%
4800	Promotional Activities	18,100	23,500	23,500	0	0.0%
4910	Other Current Charges	2,170	2,170	2,170	0	0.0%
4915	Advertising	1,000	1,000	1,000	0	0.0%
4920	Recording Fees	30	30	30	0	0.0%
5100	Office Supplies	2,750	2,750	2,750	0	0.0%
5210	General Operating	170,502	235,402	239,320	3,918	1.7%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5214	Software Licensing	37,421	62,852	98,291	35,439	56.4%
5250	Bank Fees & Service Charges	4,800	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	24,000	24,000	24,000	0	0.0%
5260	Gas & Diesel Expense	45,000	45,000	45,000	0	0.0%
5270	Uniform Expense	13,810	15,410	17,658	2,248	14.6%
5410	Publications and Memberships	1,760	1,690	1,690	0	0.0%
5500	Training	21,082	23,217	11,380	-11,837	-51.0%
	<b>Total Operating Expenditures</b>	<b>3,235,748</b>	<b>4,024,292</b>	<b>4,123,272</b>	<b>98,980</b>	<b>2.5%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	0	0	0.0%
6310	Improvements Other Than Buildings	9,232,484	2,020,000	220,000	-1,800,000	-89.1%
6410	Equipment	156,650	203,950	167,550	-36,400	-17.8%
6420	Vehicle	-	71,000	29,000	-42,000	-59.2%
6810	Software	200,000	0	0	0	0.0%
	<b>Total Capital Outlay</b>	<b>9,589,134</b>	<b>2,294,950</b>	<b>416,550</b>	<b>-1,878,400</b>	<b>-81.8%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	464,515	321,000	528,816	207,816	64.7%
	<b>Total Interfund Transfers &amp; Other Uses</b>	<b>464,515</b>	<b>321,000</b>	<b>528,816</b>	<b>207,816</b>	<b>64.7%</b>
	<b>Total Expenditures</b>	<b>14,646,006</b>	<b>8,411,950</b>	<b>7,102,977</b>	<b>-1,308,973</b>	<b>-15.6%</b>

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# WATER UTILITY

## C.T. Eagle

Director of Public Works

- Water Utility

**WATER UTILITY**

**Table 37: Expenditures by Object - Water Utility 401-3301-533**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	603,638	837,572	901,977	64,405	7.7%
1200	Regular Pay-PTO (paid time off) Cash Out	11,102	28,319	29,339	1,020	3.6%
1400	Overtime	16,987	30,000	30,000	0	0.0%
2100	FICA Taxes	44,802	68,942	74,009	5,067	7.3%
2220	General Employee 401 Plan	40,238	59,802	65,596	5,794	9.7%
2310	Term Life	2,463	3,546	4,094	548	15.5%
2320	Health Insurance	138,317	265,509	256,680	-8,829	-3.3%
2325	Dental Insurance	3,016	5,011	5,589	578	11.5%
2375	Long Term Disability	3,374	5,301	4,094	-1,207	-22.8%
2400	Worker's Compensation	30,620	90,049	89,378	-671	-0.7%
	<b>Total Personnel Services</b>	<b>894,557</b>	<b>1,394,051</b>	<b>1,460,756</b>	<b>66,705</b>	<b>4.8%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	46,363	274,700	135,484	-139,216	-50.7%
3200	Accounting & Auditing	11,500	10,500	11,750	1,250	11.9%
3410	Other Contractual Services	76,543	99,270	117,628	18,358	18.5%
4000	Travel & Per Diem	19	2,000	2,000	0	0.0%
4100	Telephone, Cell,	14,984	14,832	14,004	-828	-5.6%
4200	Postage & Freight	17,567	14,400	14,400	0	0.0%
4310	Electricity	73,319	75,000	75,000	0	0.0%
4320	Water and Sewer	1,131	1,800	1,800	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4340	Waste Disposal	0	0	0	0	0.0%
4400	Rentals & Leases	2,845	3,945	4,800	855	21.7%
4500	Insurance	145,437	150,500	150,500	0	0.0%
4610	Vehicle Repairs	8,397	12,400	14,400	2,000	16.1%
4620	Repairs & Maintenance	83,535	85,251	185,526	100,275	117.6%
4700	Printing & Binding	1,846	1,740	1,740	0	0.0%
4800	Promotional Activities	18,796	23,500	23,500	0	0.0%
4910	Other Current Charges	150	2,120	2,120	0	0.0%
4915	Advertising	0	500	500	0	0.0%
4920	Recording Fees	20	30	30	0	0.0%
4970	Bad Debt Expenses	17,982	0	0	0	0.0%
5100	Office Supplies	867	2,500	2,500	0	0.0%
5210	General Operating	3,416	123,200	127,500	4,300	3.5%
5214	Software Licensing	24,564	38,848	80,345	41,497	106.8%
5250	Bank Fees & Service Charges	0	4,800	4,800	0	0.0%
5251	Convenience Fee Costs	30,949	24,000	24,000	0	0.0%
5260	Gas & Diesel Expense	27,294	30,000	30,000	0	0.0%
5270	Uniform Expense	6,582	10,510	12,758	2,248	21.4%
5410	Publications and Memberships	854	1,190	1,190	0	0.0%
5500	Training	13,899	13,487	9,023	-4,464	-33.1%
	<b>Total Operating Expenditures</b>	<b>628,859</b>	<b>1,021,023</b>	<b>1,047,298</b>	<b>26,275</b>	<b>2.6%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	0	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
6310	Improvements Other Than Buildings	0	1,395,000	110,000	-1,285,000	-92.1%
6410	Equipment	20,880	103,475	29,975	-73,500	-71.0%
6420	Vehicles	0	0	0	0	100.0%
6810	Software	0	0	0	0	0.0%
<b>Total Capital Outlay</b>		<b>20,880</b>	<b>1,498,475</b>	<b>139,975</b>	<b>-1,358,500</b>	<b>-90.7%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	160,500	160,500	160,500	0	0.0%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>160,500</b>	<b>160,500</b>	<b>160,500</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,704,796</b>	<b>4,074,049</b>	<b>2,808,529</b>	<b>-1,265,520</b>	<b>-31.1%</b>

Personnel: 2 positions requested

25% or more increase:

Repairs & Maintenance-additional IT added, security & fire monitoring moved from 3410

Software Licensing-additional IT added

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# SOLID WASTE UTILITY

## **C.T. Eagle**

Director of Public Works

- Solid Waste Utility

**SOLID WASTE UTILITY**

**Table 38: Expenditures by Object - Solid Waste Utility 401-3402-534**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Operating Expenditures</b>						
3110	Other Professional Services	29,030	35,435	39,250	3,815	10.8%
3410	Other Contractual Services	1,341,684	4,500	4,500	0	0.0%
3450	Other Contractual Services-Solid Waste	0	1,746,795	1,710,919	-35,876	-2.1%
<b>Total Operating Expenditures</b>		<b>1,370,714</b>	<b>1,786,730</b>	<b>1,754,669</b>	<b>-32,061</b>	<b>-1.8%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	143,515	0	207,816	207,816	100.0%
9900	Contingency	0	0	0	0	0.0%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>143,515</b>	<b>0</b>	<b>207,816</b>	<b>207,816</b>	<b>100.0%</b>
<b>Total Expenditures</b>		<b>1,514,229</b>	<b>1,786,730</b>	<b>1,962,485</b>	<b>175,755</b>	<b>9.8%</b>

25% or more increase:  
Contract cost increased

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# SEWER UTILITY

## **C.T. Eagle**

Director of Public Works

- Sewer Utility

**SEWER UTILITY**

**Table 39: Expenditures by Object - Sewer Utility 401-3503-535**

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
<b>Personnel Services</b>						
1200	Regular Pay	186,137	234,870	359,794	124,924	53.2%
1200	Regular Pay-PTO (paid time off) Cash Out	5,164	8,104	10,316	2,212	27.3%
1400	Overtime	23,732	21,000	21,000	0	0.0%
2100	FICA Taxes	16,618	20,324	30,132	9,808	48.3%
2220	General Employee 401 Plan	15,130	18,021	25,764	7,743	43.0%
2310	Term Life	809	1,137	1,848	711	62.5%
2320	Health Insurance	32,786	47,754	84,569	36,815	77.1%
2325	Dental Insurance	616	1,132	1,863	731	64.6%
2375	Long Term Disability	1,103	1,700	2,762	1,062	62.5%
2400	Worker's Compensation	9,565	23,615	35,535	11,920	50.5%
	<b>Total Personnel Services</b>	<b>291,660</b>	<b>377,657</b>	<b>573,583</b>	<b>195,926</b>	<b>51.9%</b>
<b>Operating Expenditures</b>						
3110	Other Professional Services	30,881	49,000	44,750	-4,250	-8.7%
3200	Accounting & Auditing	11,500	10,500	11,750	1,250	11.9%
3410	Other Contractual Services	115,253	252,376	331,409	79,033	31.3%
4000	Travel & Per Diem	7	500	500	0	0.0%
4100	Telephone, Cell	5,037	5,924	2,772	-3,152	-53.2%
4200	Postage & Freight	0	150	150	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
4310	Electricity	209,923	240,000	240,000	0	0.0%
4320	Water & Sewer	20,726	31,800	31,800	0	0.0%
4330	Villages Community Development District Wastewater Flow	0	1,000	1,000	0	0.0%
4400	Rentals & Leases	755	1,275	3,200	1,925	151.0%
4500	Insurance	145,437	150,500	150,500	0	0.0%
4610	Vehicle Repairs	6,381	4,400	4,400	0	0.0%
4620	Repairs & Maintenance	177,481	301,448	344,741	43,293	14.4%
4700	Printing & Binding	312	530	1,010	480	90.6%
4910	Other Current Charges	100	50	50	0	0.0%
4915	Advertising	0	500	500	0	0.0%
4970	Bad Debt Expense	7,707	0	0	0	0.0%
5100	Office Supplies	0	250	250	0	0.0%
5210	General Operating	88,493	112,202	111,820	-382	-0.3%
5214	Software Licensing	11,375	24,004	17,946	-6,058	-25.2%
5260	Gas & Diesel Expense	12,634	15,000	15,000	0	0.0%

Account Number	Account Description	FY2024 Actual	FY2025 Budget	FY2026 Adopted	Increase/Decrease Dollar	Increase/Decrease %
5270	Uniform Expense	2,295	4,900	4,900	0	0.0%
5410	Publications and Memberships	0	500	500	0	0.0%
5500	Training	8,274	9,730	2,357	-7,373	-75.8%
<b>Total Operating Expenditures</b>		<b>854,571</b>	<b>1,216,539</b>	<b>1,321,305</b>	<b>104,766</b>	<b>8.6%</b>
<b>Capital Outlay</b>						
6200	Buildings	0	0	0	0	0.0%
6310	Improvements Other Than Buildings	3,481,652	625,000	110,000	-515,000	-82.4%
6410	Equipment	133,055	100,475	137,575	37,100	36.9%
6420	Vehicles	0	71,000	29,000	-42,000	-59.2%
6810	Software	0	0	0	0	0.0%
<b>Total Capital Outlay</b>		<b>3,614,707</b>	<b>796,475</b>	<b>276,575</b>	<b>-519,900</b>	<b>-65.3%</b>
<b>Interfund Transfers &amp; Other Uses</b>						
9101	Transfers To General Fund	160,500	160,500	160,500	0	0.0%
<b>Total Interfund Transfers &amp; Other Uses</b>		<b>160,500</b>	<b>160,500</b>	<b>160,500</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>4,921,438</b>	<b>2,551,171</b>	<b>2,331,963</b>	<b>-219,208</b>	<b>-8.6%</b>

25% or more increase:

3410-Other Contractual Services-Additional sludge hauling & generator maintenance