
CITY COUNCIL BUDGET WORKSHOP

CITY OF LAKE CITY

August 11, 2025 at 5:00 PM

Venue: City Hall

AGENDA

This meeting will be held in the City Council Chambers on the second floor of City Hall located at 205 North Marion Avenue, Lake City, FL 32055. Members of the public may also view the meeting on our YouTube channel. YouTube channel information is located at the end of this agenda.

Call to Order

Roll Call

Ladies and Gentlemen; The Lake City Council has opened its public meeting. Since 1968, the City Code has prohibited any person from making personal, impertinent, or slanderous remarks or becoming boisterous while addressing the City Council. Yelling or making audible comments from the audience constitutes boisterous conduct. Such conduct will not be tolerated. There is only one approved manner of addressing the City Council. That is, to be recognized and then speak from the podium.

As a reminder, persons are not to openly carry a handgun or carry a concealed weapon or firearm while the governing body is meeting.

Failure to abide by the rules of decorum will result in removal from the meeting.

Item for Discussion

1. Fiscal Year 2026 Budget

YouTube Information

Members of the public may also view the meeting on our YouTube channel at:
<https://www.youtube.com/c/CityofLakeCity>

Pursuant to 286.0105, Florida Statutes, the City hereby advises the public if a person decides to appeal any decision made by the City with respect to any matter considered at its meetings or hearings, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the

proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

SPECIAL REQUIREMENTS: *Pursuant to 286.26, Florida Statutes, persons needing special accommodations to participate in these meetings should contact the **City Manager's Office at (386) 719-5768.***

File Attachments for Item:

1. Fiscal Year 2026 Budget

2026 PROPOSED BUDGET

FOR FISCAL YEAR BEGINNING
OCTOBER 1, 2026



PROPOSED BY :
City Manager
Don Rosenthal



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Introduction

City of Lake City's Fiscal Year 2026

We are pleased to present the City of Lake City's Fiscal Year 2026 budget to the City's elected leaders, residents, businesses, community organizations, and visitors. This budget reflects our commitment to understanding and addressing the diverse needs and interests of our community.

As we enter this new fiscal year, it is important to acknowledge the significant progress made in 2025, which has reinforced our dedication to the community. Our goal is to create an environment where all individuals have the opportunity to thrive.

This budget addresses the critical issues that impact Lake City now and in the future. We are committed to delivering exceptional services that enhance the quality of life for our residents, foster a favorable environment for businesses, and ensure a welcoming atmosphere for visitors.



The FY 2026 budget serves not only as a financial blueprint but also as a tool for envisioning Lake City's future. It prioritizes initiatives that maintain financial responsibility, enhance livability, invest in infrastructure and amenities, promote organizational excellence, support public safety, and drive economic development. Every aspect of this budget highlights the City's commitment to aligning our goals and our dedication to responsible fiscal management.



Lake DeSoto

What we are prioritizing with this budget:

Investing in Infrastructure and Amenities: It is essential to prioritize the maintenance of community spaces that residents can take pride in.

Enhance Livability: We aim to create a city where the quality of life in neighborhoods is actively identified and improved.

Foster a High-Performing Organization: Our goal is to build a strong team of dedicated employees who support the community by adhering to local government best practices, while also focusing on employee development, support, and retention.

Promoting Economic Growth and Tourism: We are committed to pursuing strategic economic development initiatives that attract and retain businesses, promote job creation, and ensure a strong and diverse local economy in Lake City.



The Springs Mural Downtown Lake City – Keith Goodson, Artist

City of Lake City at a Glance

Incorporation: 1859

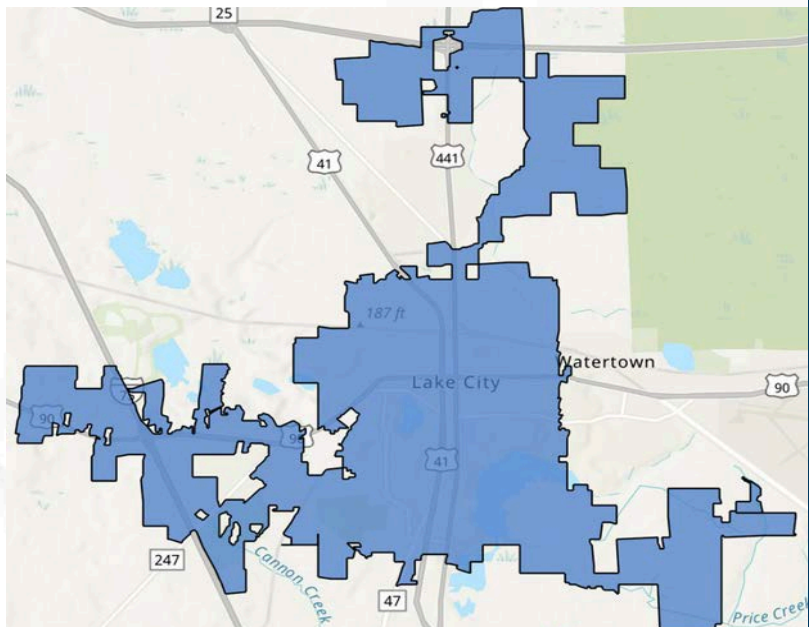
Lake City operates as a charter city under a council-manager form of government. This structure ensures effective governance and accountability within the community

County: Columbia



School District

Fort White High School
Columbia High School
Challenge Learning Center
Fort White Middle School
Lake City Middle School
Richardson Middle School
Columbia City Elementary
Eastside Elementary
Fort White Elementary
Melrose Park Elementary
Niblack Elementary
Pinemount Elementary
Summers Elementary
Westside Elementary



Lake City is located in northern Florida.

It lies near the intersection of Interstate 10 and Interstate 75. Jacksonville is 60 miles to the east, Tallahassee is 106 miles to the west, Gainesville is 46 miles to the south, and Valdosta, Georgia, is 62 miles to the northwest.



Populations and People

Total Population

12,173

P1 | 2020 Decennial Census



Education

Bachelor's Degree or Higher

17.9%

S1501 | 2023 American Community Survey 5-Year Estimates



Housing

Total Housing Units

21,155

H1 | 2020 Decennial Census

Council Members



Mayor Noah Walker



Chevella Young, District 10



Tammy Harris, District 12

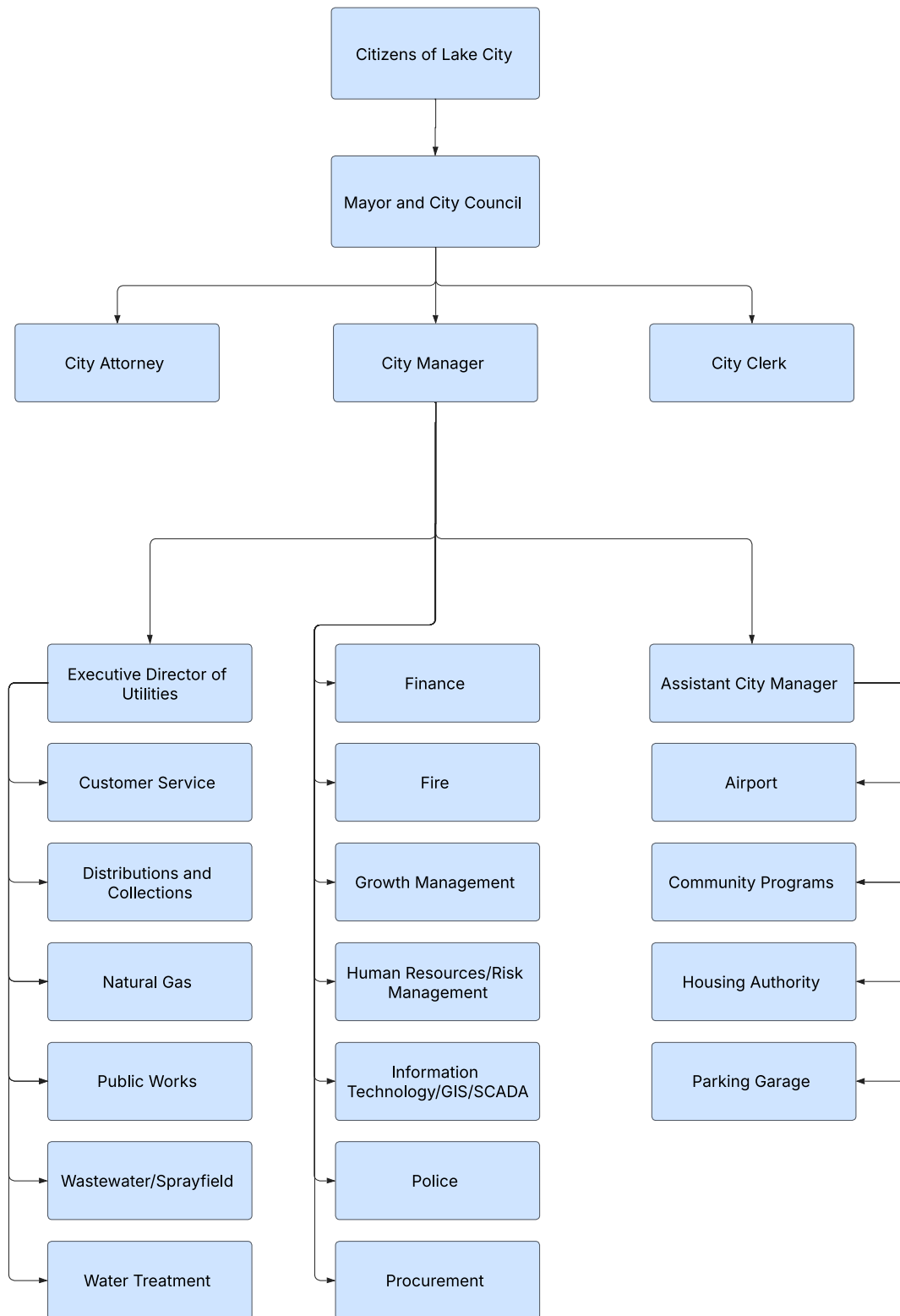


James Carter, District 13



Ricky Jernigan, District 14

Organizational Chart





General Fund Summary

All Funds Summary

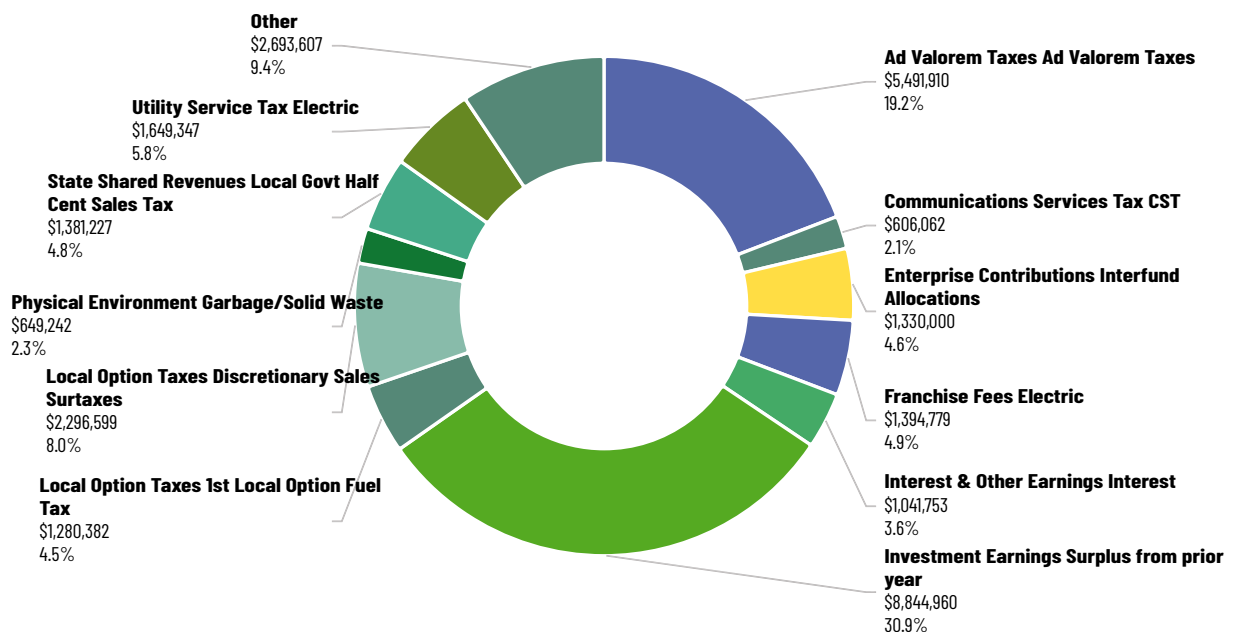
Fund	FY 2025	FY 2026	Difference	% Change
Expense				
001 - General Fund	28,566,709	28,705,468	138,759	0.5%
103 - Community Redevelopment Agency	1,426,140	975,089	(451,051)	(31.6)%
110 - Fire Special Assessment	3,802,854	4,486,529	683,675	18.0%
140 - Airport	2,730,570	3,029,061	298,491	10.9%
204 - Debt Service	844,443	844,441	(2)	(0.0)%
304 - Sales Tax Bond Fund	1,642,357	3,613,036	1,970,679	120.0%
341 - Airport Construction	165,000	1,526,388	1,361,388	825.1%
410 - Water-Sewer Utility	25,648,497	31,615,863	5,967,366	23.3%
412 - Water-Sewer Construction	1,189,896	881,828	(308,068)	(25.9)%
413 - Impact Fee Trust Fund	2,966,541	4,096,817	1,130,276	38.1%
420 - Natural Gas Utility	6,250,549	6,695,197	444,648	7.1%
Expense Total	75,233,556	86,469,717	11,236,161	14.9%

Fund	FY 2025	FY 2026	Difference	% Change
Revenue				
001 - General Fund	28,566,709	28,705,468	138,759	0.5%
103 - Community Redevelopment Agency	1,426,140	975,089	(451,051)	(31.6)%
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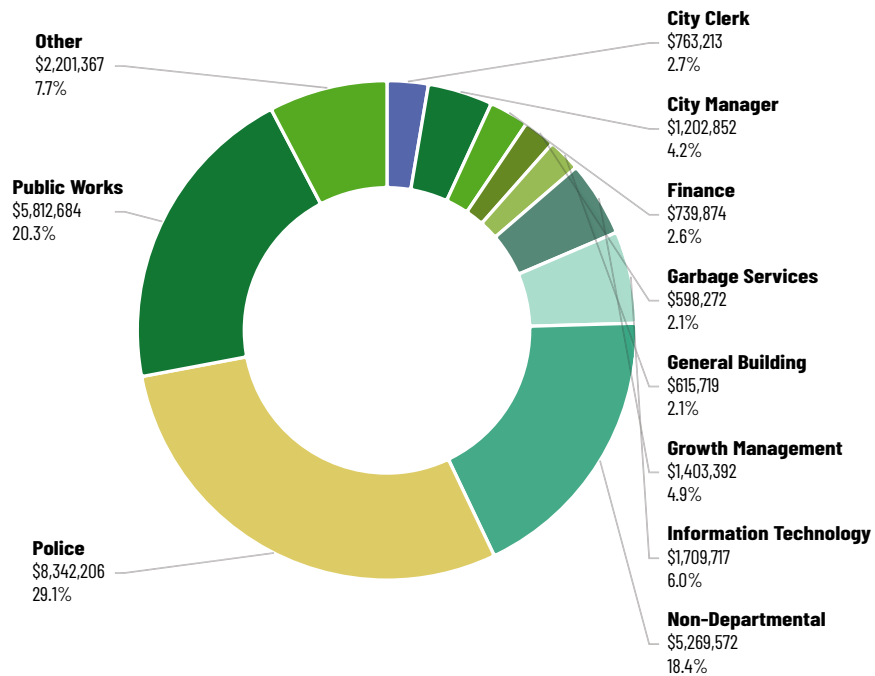
General Fund

		FY 2025	FY 2026	Difference	% Change
General Fund					
001-311.00	Ad Valorem Taxes Ad Valorem Taxes	5,190,782	5,491,910	301,128	5.8%
001-312.41	Local Option Taxes 1st Local Option Fuel Tax	1,320,080	1,280,382	(39,698)	(3.0)%
001-312.52	Local Option Taxes Insurance Premium Police	154,384	186,188	31,804	20.6%
001-312.60	Local Option Taxes Discretionary Sales Surtaxes	2,328,732	2,296,599	(32,133)	(1.4)%
001-314.10	Utility Service Tax Electric	1,524,626	1,649,347	124,721	8.2%
001-314.80	Utility Service Tax LP Gas	14,249	13,730	(519)	(3.6)%
001-315.00	Communications Services Tax CST	631,307	606,062	(25,245)	(4.0)%
001-316.10	Local Business Tax Occupational Licenses	116,815	100,772	(16,043)	(13.7)%
001-316.11	Local Business Tax License Penalties	696	633	(63)	(9.1)%
001-322.10	Building Permit Fees Construction Permits	665,795	297,412	(368,383)	(55.3)%
001-322.11	Building Permit Fees Plan Review Fees	5,000	13,862	8,862	177.2%
001-322.20	Building Permit Fees Electrical Permits	24,324	27,547	3,223	13.3%
001-322.30	Building Permit Fees Plumbing Permits	25,460	14,801	(10,659)	(41.9)%
001-322.31	Building Permit Fees Mechanical Permits	17,877	39,835	21,958	122.8%
001-323.10	Franchise Fees Electric	1,303,757	1,394,779	91,022	7.0%
001-323.70	Franchise Fees Solid Waste	305,129	321,069	15,940	5.2%
001-329.03	Other Permits, Fees, Spec Assess Zoning Fees	10,752	15,100	4,348	40.4%
001-334.49	State Grant Other Transport	984,473	0	(984,473)	(100.0)%
001-335.12.01	State Shared Revenues Proceeds Motor Fuel Tax	111,602	113,963	2,361	2.1%
001-335.12.02	State Shared Revenues Proceeds Sales/Use Tax	631	655	24	3.8%
001-335.14	State Shared Revenues Mobile Home License Tax	4,914	4,183	(731)	(14.9)%
001-335.15	State Shared Revenues Alcoholic Beverage License Tax	19,120	13,397	(5,723)	(29.9)%
001-335.16	State Shared Revenues Disc Sales Tax	518,286	540,341	22,055	4.3%
001-335.18	State Shared Revenues Local Govt Half Cent Sales Tax	1,417,315	1,381,227	(36,088)	(2.5)%
001-335.19.01	State Shared Revenues Oth Gen Govt Traffic Signal	152,191	156,775	4,584	3.0%
001-335.19.02	State Shared Revenues Oth Gen Govt State Hwy Lighting	188,808	194,471	5,663	3.0%
001-335.49	State Shared Revenues Other Trans - Fuel Tax Refund	20,340	21,275	935	4.6%
001-338.00	Shared Rev From Other Local Units County Occup License	10,291	9,725	(566)	(5.5)%
001-343.40	Physical Environment Garbage/Solid Waste	660,456	649,242	(11,214)	(1.7)%
001-347.20.03	Culture/Recreation Parks & Recreation Park & Building	6,365	6,455	90	1.4%
001-351.10	Court Ordered Judgmt & Fines Court Fines	52,263	43,611	(8,652)	(16.6)%
001-351.50.01	Court Ordered Judgmt & Fines Traffic 2nd \$ Funding	3,531	3,373	(158)	(4.5)%

		FY 2025	FY 2026	Difference	% Change
001-361.10	Interest & Other Earnings Interest	360,945	1,041,753	680,808	188.6%
001-362.00	Rents and Royalties Rents	28,459	29,415	956	3.4%
001-362.01	Rents and Royalties Rent Refund	301,167	356,177	55,010	18.3%
001-364.00	Sale/Disposition of Fixed Assets Proceeds	17,500	15,000	(2,500)	(14.3)%
001-365.00	Sale/Surplus Material Material-Scrap	5,350	3,689	(1,661)	(31.0)%
001-366.00	Contributions- Private Source & Donations Donations	20,000	17,365	(2,635)	(13.2)%
001-369.90	Other Misc Revenue Revenue	105,500	116,371	10,871	10.3%
001-369.90.01	Other Misc Revenue Revenue Restitution	10,279	13,417	3,138	30.5%
001-369.90.14	Other Misc Revenue Revenue Tech Fee	0	3,000	3,000	100.0%
001-381.00.03	Interfund Transfer Group Transfer From Water Sewer	667,000	0	(667,000)	(100.0)%
001-381.00.06	Interfund Transfer Group Transfer From Natural Gas	243,000	0	(243,000)	(100.0)%
001-382.00	Enterprise Contributions Interfund Allocations	1,330,000	1,330,000	0	—%
001-390.00	Investment Earnings Surplus from prior year	7,687,158	8,890,560	1,203,402	15.7%
General Fund Total		28,566,709	28,705,468	138,759	0.5%



		FY 2025	FY 2026	Difference	% Change
01	Council	401,810	397,475	(4,335)	(1.1)%
02	City Manager	1,021,466	1,202,852	181,386	17.8%
03	City Clerk	597,232	763,213	165,981	27.8%
04	Human Resources	441,652	469,863	28,211	6.4%
05	Non-Departmental	6,022,113	5,114,572	(907,541)	(15.1)%
06	Finance	680,182	740,474	60,292	8.9%
07	Information Technology	1,440,537	1,709,717	269,180	18.7%
08	Procurement	345,463	380,070	34,607	10.0%
09	Vehicle Maintenance	302,262	385,459	83,197	27.5%
10	General Building	497,406	616,719	119,313	24.0%
11	Police	7,703,590	8,342,206	638,616	8.3%
15	Public Works	6,116,853	6,012,684	(104,169)	(1.7)%
16	Public Assistance	689,000	568,500	(120,500)	(17.5)%
18	Garbage Services	597,628	598,272	644	0.1%
55	Growth Management	1,709,515	1,403,392	(306,123)	(17.9)%
Total		28,566,709	28,705,468	138,759	0.5%

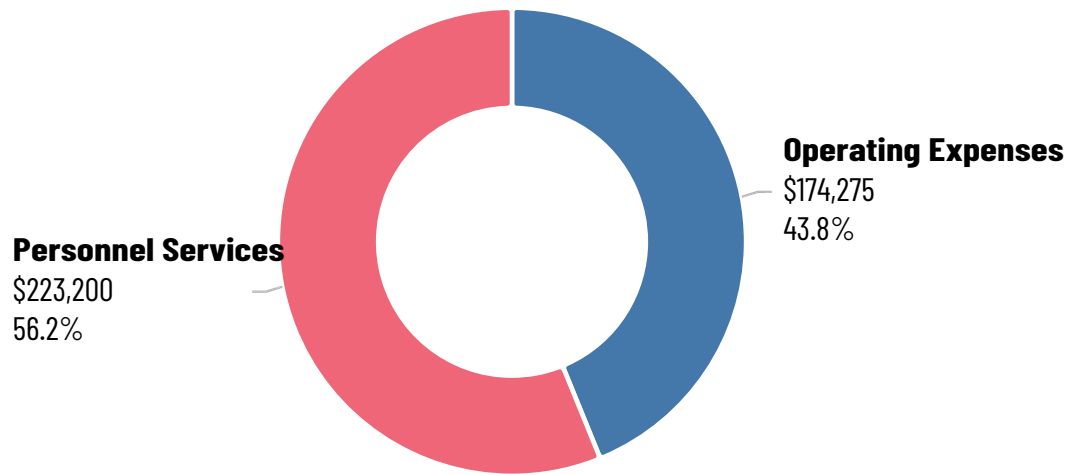


Council

The City Council provides the residents of Lake City with transparent, accountable, and forward-thinking leadership that represents the voice of the community; to adopt policies and make decisions that promote health, safety, and quality of life for all residents; and to ensure responsible stewardship of public resources while promoting sustainable growth and a high quality of life for future generations.



City Council



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
001.01.511-010.12	Salary	105,859	108,939	3,080	2.9%
001.01.511-010.21	FICA	8,787	9,022	235	2.7%
001.01.511-010.22	Retirement Contributions	63,862	65,610	1,748	2.7%
001.01.511-010.23	Life, Health & Disability	84,155	39,476	(44,679)	(53.1)%
001.01.511-010.24	Workers Compensation	172	153	(19)	(11.0)%
Personnel Services Total		262,835	223,200	(39,635)	(15.1)%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
001.01.511-030.31	Professional Services	1,800	1,800	0	—%
001.01.511-030.34	Contractual Services	30,000	45,000	15,000	50.0%
001.01.511-030.40	Travel	56,550	69,250	12,700	22.5%
001.01.511-030.41	Communication Services	3,600	3,600	0	—%
001.01.511-030.42	Postage	100	100	0	—%
001.01.511-030.46	Repair & Maintenance	400	400	0	—%
001.01.511-030.47	Printing & Binding	450	1,550	1,100	244.4%
001.01.511-030.48	Promotional Activities	8,150	9,650	1,500	18.4%
001.01.511-030.49	Other Current Charges	1,500	2,500	1,000	66.7%
001.01.511-030.51	Office Supplies	500	600	100	20.0%
001.01.511-030.52	Operating Supplies	12,800	15,850	3,050	23.8%
001.01.511-030.54	Books, Subscription & Membership	7,275	7,275	0	—%
001.01.511-030.55	Training	15,850	16,700	850	5.4%
Operating Expenses Total		138,975	174,275	35,300	25.4%
Total		401,810	397,475	(4,335)	(1.1)%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
001.01.511-030.31	Paralegal Services for Special Meetings	1,800
Operating Expense Professional Services Total		1,800
Operating Expense Contractual Services		
001.01.511-030.34	2026 Election Expense	15,000
001.01.511-030.34	Municode - Codification Project	30,000
Operating Expense Contractual Services Total		45,000
Operating Expense Travel		
001.01.511-030.40	Airport Conference (2026)	6,000
001.01.511-030.40	City Council Travel Allowance - Annual	9,000
001.01.511-030.40	Ethics Training - Mileage Expense	350
001.01.511-030.40	FL Rural Economic Development Conference	2,000
001.01.511-030.40	FLC Legislative Action Days Conference (2026)	4,500
001.01.511-030.40	FLC Legislative Conference (2025)	5,000
001.01.511-030.40	Florida Black Caucus of Local Elected Officials (2026)	2,400
001.01.511-030.40	Florida League of Cities Conference (2026)	7,500
001.01.511-030.40	Florida League of Mayors Events	1,500
001.01.511-030.40	Florida Redevelopment Conference (2025)	2,000
001.01.511-030.40	IEMO Training - Basic/Advanced	5,500
001.01.511-030.40	Misc. Travel	5,000
001.01.511-030.40	National League of Cities Summit (2025)	12,500
001.01.511-030.40	NEFL and SRL Dinner Meeting - Mileage Expense	2,000
001.01.511-030.40	Rural Counties Day (2026)	3,000
001.01.511-030.40	Tallahassee Legislative Travel	1,000
Operating Expense Travel Total		69,250
Operating Expense Communication Services		
001.01.511-030.41	AT&T Mobility	3,600
Operating Expense Communication Services Total		3,600
Operating Expense Postage		
001.01.511-030.42	Postage	100
Operating Expense Postage Total		100
Operating Expense Repair & Maintenance		
001.01.511-030.46	Misc. Repair and Maintenance	400
Operating Expense Repair & Maintenance Total		400

Expenditure Detail

FY 2026		
Operating Expense Printing & Binding		
001.01.511-030.47	Business Cards/Letterhead/Envelopes	1,500
001.01.511-030.47	Misc. Copy Reproductions	50
Operating Expense Printing & Binding Total		1,550
Operating Expense Promotional Activities		
001.01.511-030.48	Bereavement and/or Birth Celebration Boxes/Cards	2,000
001.01.511-030.48	Bereavement/Get Well Soon Cards	100
001.01.511-030.48	CHS Football Program Ad	300
001.01.511-030.48	CHS Yearbook Ad	300
001.01.511-030.48	Florida League of Cities Ad Quality Cities Publication	450
001.01.511-030.48	Lake City Reporter - Ad - Chamber Guide	2,000
001.01.511-030.48	Misc. Promotional Items	3,000
001.01.511-030.48	National Night Out	500
001.01.511-030.48	Public Outreach	1,000
Operating Expense Promotional Activities Total		9,650
Operating Expense Other Current Charges		
001.01.511-030.49	Lake City Reporter Notices - Election	2,500
Operating Expense Other Current Charges Total		2,500
Operating Expense Office Supplies		
001.01.511-030.51	Office Supplies	600
Operating Expense Office Supplies Total		600
Operating Expense Operating Supplies		
001.01.511-030.52	Annual Community Unity Day	2,000
001.01.511-030.52	Council Photo Project - Historical Photos	1,500
001.01.511-030.52	Council Photo Session and Framing	400
001.01.511-030.52	Framing for Proclamations	1,000
001.01.511-030.52	Host NEFL Dinner Meeting	3,000
001.01.511-030.52	Incoming/Outgoing Council Reception	2,000
001.01.511-030.52	Logo Apparel	1,250
001.01.511-030.52	Meeting Supplies	200
001.01.511-030.52	Miscellaneous Supplies/Expenses	1,000
001.01.511-030.52	Townhall Meetings	1,000
001.01.511-030.52	Various Dinners, Luncheons and Events	2,500
Operating Expense Operating Supplies Total		15,850

Expenditure Detail

			FY 2026
Operating Expense Books, Subscription & Membership			
001.01.511-030.54	Chamber of Commerce - Annual Dues		1,750
001.01.511-030.54	Florida Black Caucus of Local Elected Officials - Dues		450
001.01.511-030.54	Florida League of Cities - Annual Dues		2,069
001.01.511-030.54	Florida League of Mayors - Annual Dues		395
001.01.511-030.54	Government in the Sunshine Manuals and Materials		250
001.01.511-030.54	Lake City Reporter - Subscription - Proof of Publication		100
001.01.511-030.54	National League of Cities		1,701
001.01.511-030.54	North Florida Economic Development		250
001.01.511-030.54	Northeast Florida League of Cities - Annual Dues		100
001.01.511-030.54	Quality Cities Subscription		60
001.01.511-030.54	Suwannee River League of Cities - Annual Dues		150
Operating Expense Books, Subscription & Membership Total			7,275
Operating Expense Training			
001.01.511-030.55	Airport Conference		2,600
001.01.511-030.55	FL Rural Economic Development Conference		400
001.01.511-030.55	FLC Legislative Action Days Conference		250
001.01.511-030.55	FLC Legislative Conference		1,500
001.01.511-030.55	Florida Black Caucus of Local Elected Officials		750
001.01.511-030.55	Florida League of Cities Conference		3,000
001.01.511-030.55	Florida League of Mayors Events		250
001.01.511-030.55	Florida Redevelopment Association Conference		400
001.01.511-030.55	IEMO Training - Basic/Advanced		1,375
001.01.511-030.55	Misc Training		1,000
001.01.511-030.55	National League of Cities Summit		5,000
001.01.511-030.55	Rural Counties Day		175
Operating Expense Training Total			16,700
Total			174,275

Positions

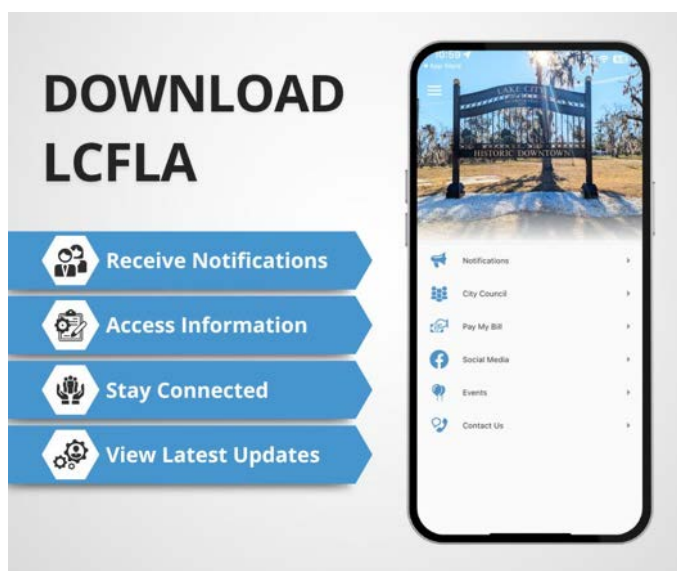
Account	Position	FY 2025	FY 2026
001.01.511	Council Member	4	4
	Mayor	1	1
	Total	5	5

City Manager

City Manager's Office – Serving Lake City with Vision & Accountability

Who We Are

The City Manager's Office is the heartbeat of Lake City's local government—where leadership meets action. We work every day to ensure that the goals of the City Council are effectively carried out, city departments are running smoothly, and residents receive responsive and high-quality services.



What We Do for You

Put Plans into Action: We take the policies passed by City Council and make sure they're implemented in real life—across parks, roads, public safety, and beyond.

Manage the City Budget Responsibly: Every dollar matters. We carefully prepare and oversee Lake City's budget so public funds are used efficiently and transparently.

Plan for the Future: From roads to housing to local businesses, we lead initiatives that keep Lake City growing, safe, and sustainable.

Keep You Informed and Involved: Whether through public forums, newsletters, or social media, we work to engage our community in meaningful ways.

Collaborate Beyond City Limits: We work with county, state, and federal agencies to bring valuable programs, funding, and partnerships to Lake City.

Support City Staff: Our team helps ensure city employees have the support and leadership they need to serve residents effectively.

Where Your Tax Dollars Go – FY 2026 Highlights

Staffing: Funding supports the City Manager, Assistant Manager, a Community Programs Director, and a dedicated team focused on strategic leadership and community responsiveness.

Technology Improvements: Investments will continue in digital services that make it easier to connect with City Hall and access city resources.

Emergency Preparedness: Budget includes support for resilience planning and readiness programs to protect our community during unexpected events.

Community Engagement: Increased funding for outreach—more public meetings and better online access to city updates.

Why This Matters

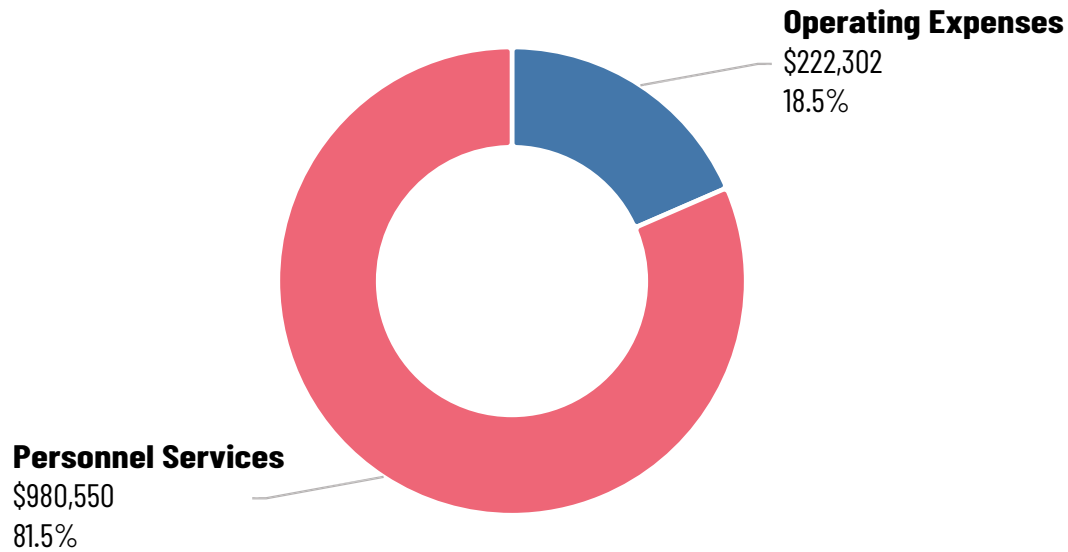
As Lake City continues to grow and thrive, it's crucial that our city leadership stays strong, transparent, and future-focused. This budget supports a City Manager's Office that remains committed to excellence, equity, and responsive governance. Our mission is to serve every resident with integrity, care, and accountability.



Working Together, With and For the Community

This leadership team doesn't just manage a city—they nurture it. Guided by the City Council's vision and inspired by the energy of its people, they work collaboratively to serve with integrity, foster partnerships, and ensure every resident feels seen, heard, and supported.

Department Expenditures



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
001.02.512-010.12 Salary	602,449	676,169	73,720	12.2%
001.02.512-010.21 FICA	39,592	44,746	5,154	13.0%
001.02.512-010.22 Retirement Contributions	124,882	140,313	15,431	12.4%
001.02.512-010.23 Life, Health & Disability	89,628	118,553	28,925	32.3%
001.02.512-010.24 Workers Compensation	776	769	(7)	(0.9)%
Personnel Services Total	857,327	980,550	123,223	14.4%
Operating Expenses				
001.02.512-030.40 Travel	21,100	9,800	(11,300)	(53.6)%
001.02.512-030.41 Communication Services	2,820	3,920	1,100	39.0%
001.02.512-030.42 Postage	70	70	0	—%
001.02.512-030.44 Rental & Leases	28,386	21,449	(6,937)	(24.4)%
001.02.512-030.46 Repair & Maintenance	8,000	11,500	3,500	43.8%
001.02.512-030.49 Other Current Charges	57,000	148,500	91,500	160.5%
001.02.512-030.51 Office Supplies	8,600	3,800	(4,800)	(55.8)%
001.02.512-030.52 Operating Supplies	16,900	8,200	(8,700)	(51.5)%
001.02.512-030.54 Books, Subscription & Membership	6,363	5,913	(450)	(7.1)%
001.02.512-030.55 Training	14,900	9,150	(5,750)	(38.6)%
Operating Expenses Total	164,139	222,302	58,163	35.4%
Total	1,021,466	1,202,852	181,386	17.8%

Expenditure Detail

FY 2026		
Operating Expense Travel		
001.02.512-030.40	FFEA Conference (CP Director)	1,200
001.02.512-030.40	Florida Airport Council Conference (Asst. CM & CM)	2,500
001.02.512-030.40	FRA Conference (CP Director)	1,200
001.02.512-030.40	ICMA Conference (Asst. CM & CM)	2,900
001.02.512-030.40	NIGP Conference (Asst. CM)	2,000
Operating Expense Travel Total		9,800
Operating Expense Communication Services		
001.02.512-030.41	AT&T Mobility	2,820
001.02.512-030.41	Verizon	1,100
Operating Expense Communication Services Total		3,920
Operating Expense Postage		
001.02.512-030.42	Postage	70
Operating Expense Postage Total		70
Operating Expense Rental & Leases		
001.02.512-030.44	Chevrolet Tahoe 2026	10,327
001.02.512-030.44	Chevrolet Traverse 2020	3,235
001.02.512-030.44	Chevrolet Traverse 2024	5,287
001.02.512-030.44	Konica Copier	2,600
Operating Expense Rental & Leases Total		21,449
Operating Expense Repair & Maintenance		
001.02.512-030.46	Misc. Repairs and Maintenance	500
001.02.512-030.46	Vehicle Maintenance	2,500
001.02.512-030.46	Zoom Grants	8,500
Operating Expense Repair & Maintenance Total		11,500

Expenditure Detail

FY 2026		
Operating Expense Other Current Charges		
001.02.512-030.49	Black History Month Event	5,000
001.02.512-030.49	Christmas Tree Lighting Event	5,000
001.02.512-030.49	Community Outreach Expo	5,000
001.02.512-030.49	Concert Event	15,000
001.02.512-030.49	Downtown BBQ Showdown	30,000
001.02.512-030.49	Farm to Table Event	8,000
001.02.512-030.49	Flea Across Florida	500
001.02.512-030.49	Food Truck Wednesday	500
001.02.512-030.49	Growers and Makers Market	5,000
001.02.512-030.49	Holiday Market	5,000
001.02.512-030.49	Independence Day Celebration	20,000
001.02.512-030.49	Marketing	10,000
001.02.512-030.49	Miscellaneous Events	10,000
001.02.512-030.49	Multi-Cultural Day	10,000
001.02.512-030.49	Outdoor Movies	5,000
001.02.512-030.49	Sick Week Pit Stop Car Show	5,000
001.02.512-030.49	Spring Market	5,000
001.02.512-030.49	Sweets in the Streets	500
001.02.512-030.49	Trunk or Treat	1,000
001.02.512-030.49	Warming Hearts Coat Giveaway	3,000
Operating Expense Other Current Charges Total		148,500
Operating Expense Office Supplies		
001.02.512-030.51	Office Supplies	3,800
Operating Expense Office Supplies Total		3,800
Operating Expense Operating Supplies		
001.02.512-030.52	Computers - Replacement	2,000
001.02.512-030.52	Fuel	3,000
001.02.512-030.52	Operating Supplies	2,000
001.02.512-030.52	Shirts/Uniforms	600
001.02.512-030.52	Trunk or Treat Candy	600
Operating Expense Operating Supplies Total		8,200

Expenditure Detail

			FY 2026
Operating Expense Books, Subscription & Membership			
001.02.512-030.54	Canva Subscription		120
001.02.512-030.54	Eventeny Software Subscription		2,880
001.02.512-030.54	FFEA Dues (CP Director)		250
001.02.512-030.54	ICMA Dues (Asst. City Manager)		863
001.02.512-030.54	ICMA Dues (City Manager)		1,200
001.02.512-030.54	Lake City Reporter		100
001.02.512-030.54	Notary Renewal		200
001.02.512-030.54	Rise Vision Subscription		300
Operating Expense Books, Subscription & Membership Total			5,913
Operating Expense Training			
001.02.512-030.55	FFEA Conference (CP Director)		750
001.02.512-030.55	Florida Airport Council Conference (Asst CM & CM)		2,300
001.02.512-030.55	FRA Conference (CP Director)		500
001.02.512-030.55	ICMA Conference (Asst CM & CM)		2,000
001.02.512-030.55	NIGP Conference (Asst. CM)		1,100
001.02.512-030.55	Other Training		2,500
Operating Expense Training Total			9,150
Total			222,302

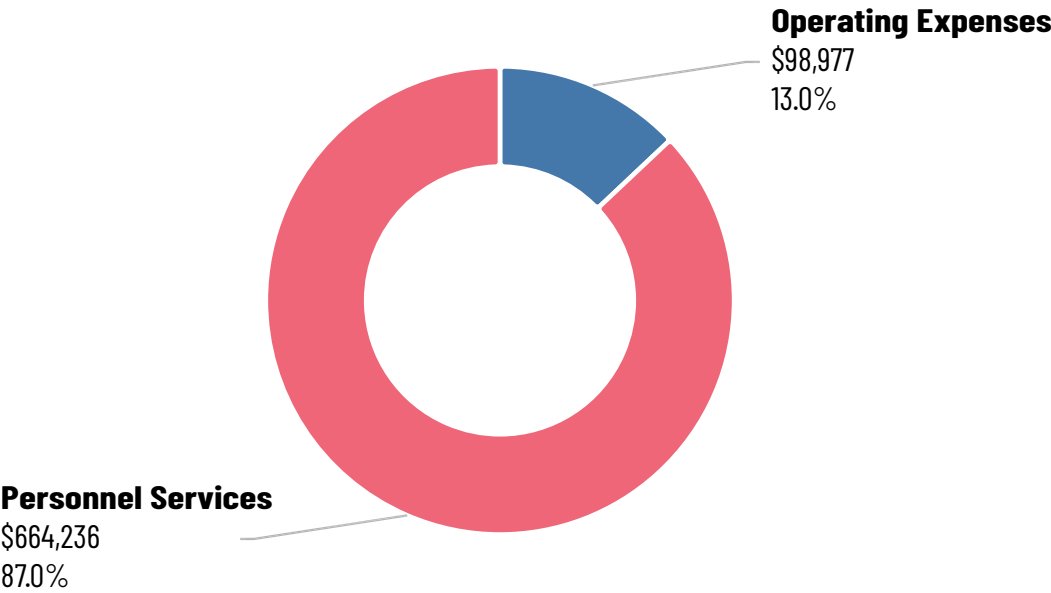
Positions

Account	Position	FY 2025	FY 2026
001.02.512	Administrative Assistant	0	1
	Assistant City Manager	1	1
	City Manager	1	1
	Community Program Director	1	1
	Grant Writer	1	1
	Executive Assistant	1	1
	Total	5	6

City Clerk

The mission of the City Clerk’s Office is to uphold the principles of open government in accordance with Florida’s Sunshine Laws. As the official custodian of the City’s records, qualifying officer of municipal elections and liaison between the public and the City Council we are dedicated to ensuring transparency, preserving the integrity of public records, and supporting accessible governance. We are committed to delivering exceptional, professional service to the City Council, staff, and citizens of our community.

Department Expenditures



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
001.03.512-010.12 Salary	344,280	449,572	105,292	30.6%
001.03.512-010.21 FICA	22,558	29,848	7,290	32.3%
001.03.512-010.22 Retirement Contributions	65,718	78,652	12,934	19.7%
001.03.512-010.23 Life, Health & Disability	78,669	105,657	26,988	34.3%
001.03.512-010.24 Workers Compensation	443	507	64	14.4%
Personnel Services Total	511,668	664,236	152,568	29.8%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
001.03.512-030.31	Professional Services	15,200	15,200	0	—%
001.03.512-030.34	Contractual Services	10,000	10,000	0	—%
001.03.512-030.40	Travel	7,850	11,150	3,300	42.0%
001.03.512-030.41	Communication Services	26,408	26,332	(76)	(0.3)%
001.03.512-030.42	Postage	775	775	0	—%
001.03.512-030.44	Rental & Leases	2,800	2,800	0	—%
001.03.512-030.46	Repair & Maintenance	150	150	0	—%
001.03.512-030.47	Printing & Binding	100	250	150	150.0%
001.03.512-030.48	Promotional Activities	600	1,100	500	83.3%
001.03.512-030.49	Other Current Charges	1,700	1,700	0	—%
001.03.512-030.51	Office Supplies	1,500	1,500	0	—%
001.03.512-030.52	Operating Supplies	11,840	17,540	5,700	48.1%
001.03.512-030.54	Books, Subscription & Membership	1,480	1,680	200	13.5%
001.03.512-030.55	Training	5,161	8,800	3,639	70.5%
Operating Expenses Total		85,564	98,977	13,413	15.7%
Total		597,232	763,213	165,981	27.8%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
001.03.512-030.31	Annual Code Update	5,200
001.03.512-030.31	Human Resources Archiving Project	10,000
Operating Expense Professional Services Total		15,200
Operating Expense Contractual Services		
001.03.512-030.34	Records Destruction - Shredding	5,800
001.03.512-030.34	Records Retention - Mini Storage	4,200
Operating Expense Contractual Services Total		10,000
Operating Expense Travel		
001.03.512-030.40	ADA and/or Misc. Training	1,500
001.03.512-030.40	FACC Fall Academy	1,450
001.03.512-030.40	FACC Summer Academy	1,850
001.03.512-030.40	Florida Certification Professional Clerk Program - FACC Fall	1,450
001.03.512-030.40	Florida League of Cities and/or IIMC Region III	1,500
001.03.512-030.40	FRMA Certification Training	1,000
001.03.512-030.40	IIMC Conference	2,100
001.03.512-030.40	SRL/NEFL/Clerk Meetings - Mileage	300
Operating Expense Travel Total		11,150
Operating Expense Communication Services		
001.03.512-030.41	ADA Software	3,000
001.03.512-030.41	Archive Social - Social Media Archiving - Annual Fee	7,500
001.03.512-030.41	AT&T Mobility	552
001.03.512-030.41	MCCI - Just FOIA Public Records Request Annual Fee	9,300
001.03.512-030.41	Municode Meetings Agenda Platform Annual Fee	5,980
Operating Expense Communication Services Total		26,332
Operating Expense Postage		
001.03.512-030.42	Mailing Correspondence - Annexations	700
001.03.512-030.42	Mailing Correspondence - Misc	50
001.03.512-030.42	Mailing Correspondence - Public Records	25
Operating Expense Postage Total		775
Operating Expense Rental & Leases		
001.03.512-030.44	Konica Copier Lease	2,800
Operating Expense Rental & Leases Total		2,800
Operating Expense Repair & Maintenance		
001.03.512-030.46	Misc. Maintenance	150
Operating Expense Repair & Maintenance Total		150

Expenditure Detail

FY 2026		
Operating Expense Printing & Binding		
001.03.512-030.47	Business Cards/Letterhead/Envelopes/Misc.	250
Operating Expense Printing & Binding Total		250
Operating Expense Promotional Activities		
001.03.512-030.48	Host NE FACC Luncheon	400
001.03.512-030.48	Misc Promotional Items	200
001.03.512-030.48	Public Outreach	500
Operating Expense Promotional Activities Total		1,100
Operating Expense Other Current Charges		
001.03.512-030.49	Credit Card Fees (Authorization Fees)	1,000
001.03.512-030.49	Credit Card Fees (Monthly Charges)	300
001.03.512-030.49	Public Record Request Expenditures	400
Operating Expense Other Current Charges Total		1,700
Operating Expense Office Supplies		
001.03.512-030.51	Misc. Supplies	1,500
Operating Expense Office Supplies Total		1,500
Operating Expense Operating Supplies		
001.03.512-030.52	Community "Shred-It" Day	5,000
001.03.512-030.52	Computer (ADA Position)	4,500
001.03.512-030.52	Drop Box - Annual Fee 5/1/2025- 5/1/2026	120
001.03.512-030.52	Logo Apparel	1,000
001.03.512-030.52	Miscellaneous Items	600
001.03.512-030.52	Monitors (ADA Position)	900
001.03.512-030.52	Municipal Code Administrative Services Fee	420
001.03.512-030.52	My Municode Package - Code on the Internet Fee 10/1/2024	1,700
001.03.512-030.52	Office Chair (ADA position)	400
001.03.512-030.52	Recording Fees	1,700
001.03.512-030.52	Storage Boxes - Records Retention	200
001.03.512-030.52	Various dinners/luncheons/events	1,000
Operating Expense Operating Supplies Total		17,540

Expenditure Detail

			FY 2026
Operating Expense Books, Subscription & Membership			
001.03.512-030.54	ADA Membership Dues		50
001.03.512-030.54	FACC Annual Membership Dues		150
001.03.512-030.54	Fitness Stipend (Per Contract)		600
001.03.512-030.54	FRMA Membership Dues		450
001.03.512-030.54	Government in the Sunshine Materials		80
001.03.512-030.54	IIMC Annual Membership Dues		350
Operating Expense Books, Subscription & Membership Total			1,680
Operating Expense Training			
001.03.512-030.55	ADA and/or Misc. Training		600
001.03.512-030.55	Chamber of Commerce Training Events		600
001.03.512-030.55	Development Training		1,800
001.03.512-030.55	FACC Fall Academy		950
001.03.512-030.55	FACC Summer Academy		400
001.03.512-030.55	FACC Webinars		300
001.03.512-030.55	Florida League of Cities and/or IIMC Region III		700
001.03.512-030.55	FRMA Certification Training		750
001.03.512-030.55	IIMC Conference		700
001.03.512-030.55	Tuition Assistance		2,000
Operating Expense Training Total			8,800
Total			98,977

Positions

Account	Position	FY 2025	FY 2026
001.03.512	ADA Remediation Specialist	0	1
	Administrative Assistant	1	0
	City Clerk	1	1
	Deputy City Clerk	1	1
	Executive Specialist to City Clerk	0	1
	Records Management Supervisor	1	1
	Total	4	5

Human Resources

The Human Resources Department's mission is to support the goals and challenges of the City of Lake City by providing services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect. We will seek and provide solutions to workplace issues that support and optimize the operating principles of the organization. This includes the operational duties of Risk & Safety.

It is the purpose of Human Resources to provide effective human resource management by developing and implementing policies, programs and services that contribute to the attainment of City and employee goals which include, but are not limited to: maintaining a diverse workplace, employee training, recruitment, retention, leadership, assistance, competitive wages and benefits, support of employees and management, and a safe and secure work environment.

Projects and functions that have been successful in the past year included: implementing NeoGov software for recruitment, Employee Holiday Party in December, Employee Recognition Luncheon in April, partnering with the local schools and colleges career fairs, partnering with the Police Department for Active Shooter training, and partnering with the Police Department to sponsor the Summer Youth Work Program.



Employee Recognition Luncheon in April



Implementing NeoGov software for recruitment

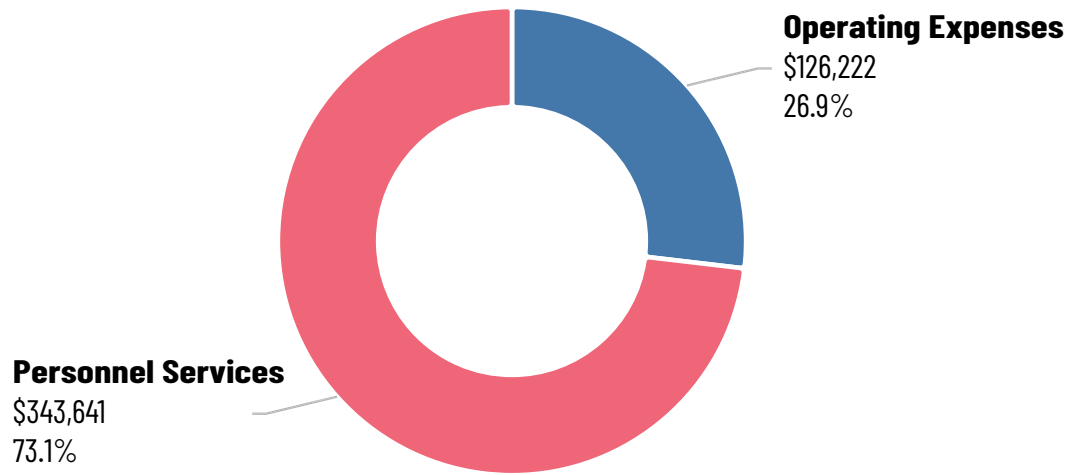


Employee Holiday Party in December



Partnering with the local schools and colleges career fairs

Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
001.04.513-010.12	Salary	210,471	218,301	7,830	3.7%
001.04.513-010.21	FICA	16,101	16,700	599	3.7%
001.04.513-010.22	Retirement Contributions	52,702	54,889	2,187	4.1%
001.04.513-010.23	Life, Health & Disability	52,766	53,467	701	1.3%
001.04.513-010.24	Workers Compensation	315	284	(31)	(9.8)%
Personnel Services Total		332,355	343,641	11,286	3.4%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
001.04.513-030.31	Professional Services	28,275	29,500	1,225	4.3%
001.04.513-030.34	Contractual Services	28,020	31,020	3,000	10.7%
001.04.513-030.40	Travel	7,600	11,950	4,350	57.2%
001.04.513-030.41	Communication Services	972	2,172	1,200	123.5%
001.04.513-030.42	Postage	300	300	0	—%
001.04.513-030.44	Rental & Leases	2,500	2,500	0	—%
001.04.513-030.46	Repair & Maintenance	100	100	0	—%
001.04.513-030.47	Printing & Binding	200	300	100	50.0%
001.04.513-030.48	Promotional Activities	13,000	15,000	2,000	15.4%
001.04.513-030.49	Other Current Charges	1,000	4,000	3,000	300.0%
001.04.513-030.51	Office Supplies	1,500	1,500	0	—%
001.04.513-030.52	Operating Supplies	4,700	6,000	1,300	27.7%
001.04.513-030.54	Books, Subscription & Membership	1,730	1,930	200	11.6%
001.04.513-030.55	Training	19,400	19,950	550	2.8%
Operating Expenses Total		109,297	126,222	16,925	15.5%
Total		441,652	469,863	28,211	6.4%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
001.04.513-030.31	AAP	7,500
001.04.513-030.31	Immunizations	700
001.04.513-030.31	Pre-Employment Background FDLE	625
001.04.513-030.31	Pre-Employment Background Misc.	500
001.04.513-030.31	Pre-Employment Drug Screen 10-Panel	1,000
001.04.513-030.31	Pre-Employment Drug Screen 5-Panel	1,375
001.04.513-030.31	Pre-Employment Physical General	3,250
001.04.513-030.31	Pre-Employment Physical Public Safety	12,765
001.04.513-030.31	Random Drug Testing	560
Operating Expense Professional Services Total		28,275
Operating Expense Contractual Services		
001.04.513-030.34	Employee Assistance Program	3,600
001.04.513-030.34	Flex Employee Debit Service	1,980
001.04.513-030.34	Flex Plan Renewal	440
001.04.513-030.34	NeoGov - Application Software	25,000
Operating Expense Contractual Services Total		31,020
Operating Expense Travel		
001.04.513-030.40	HR Conference	4,000
001.04.513-030.40	Hurricane Conference	750
001.04.513-030.40	Tyler Tech Conference	7,200
Operating Expense Travel Total		11,950
Operating Expense Communication Services		
001.04.513-030.41	AT&T Mobility	1,200
001.04.513-030.41	Verizon	972
Operating Expense Communication Services Total		2,172
Operating Expense Postage		
001.04.513-030.42	Postage	300
Operating Expense Postage Total		300
Operating Expense Rental & Leases		
001.04.513-030.44	Konica Copier Lease	2,500
Operating Expense Rental & Leases Total		2,500
Operating Expense Repair & Maintenance		
001.04.513-030.46	Repair and Maintenance	100
Operating Expense Repair & Maintenance Total		100

Expenditure Detail

			FY 2026
Operating Expense Printing & Binding			
001.04.513-030.47	Envelopes		200
Operating Expense Printing & Binding Total			200
Operating Expense Promotional Activities			
001.04.513-030.48	Awards / Banquets		14,000
001.04.513-030.48	Recruiting Promotional Items		1,000
Operating Expense Promotional Activities Total			15,000
Operating Expense Other Current Charges			
001.04.513-030.49	COBRA Fees		3,000
001.04.513-030.49	General Employment Advertisement		1,000
Operating Expense Other Current Charges Total			4,000
Operating Expense Office Supplies			
001.04.513-030.51	Office Supplies / Personnel folders		1,500
Operating Expense Office Supplies Total			1,500
Operating Expense Operating Supplies			
001.04.513-030.52	City Shirts		500
001.04.513-030.52	Computers - Replacement		4,000
001.04.513-030.52	Misc Operating Expenses		1,500
Operating Expense Operating Supplies Total			6,000
Operating Expense Books, Subscription & Membership			
001.04.513-030.54	Notary Renewal		200
001.04.513-030.54	Poster Compliance		700
001.04.513-030.54	SHRM Membership		530
001.04.513-030.54	Updated Human Resources Manuals		500
Operating Expense Books, Subscription & Membership Total			1,930
Operating Expense Training			
001.04.513-030.55	HR Personnel Annual Training		3,000
001.04.513-030.55	HR Training Material / Onboarding		1,000
001.04.513-030.55	Hurricane Conference		350
001.04.513-030.55	Safety/Risk City-Wide Training		10,000
001.04.513-030.55	Social Media Training		3,000
001.04.513-030.55	Tyler Tech Conference		2,600
Operating Expense Training Total			19,950
Total			124,897

Positions

Account	Position	FY 2025	FY 2026
001.04.513	Director of Human Resources	1	1
	HR Generalist	1	1
	HR Admin Assistant	0	1
	HR Senior Admin Assistant	1	0
	Total	3	3

Legal

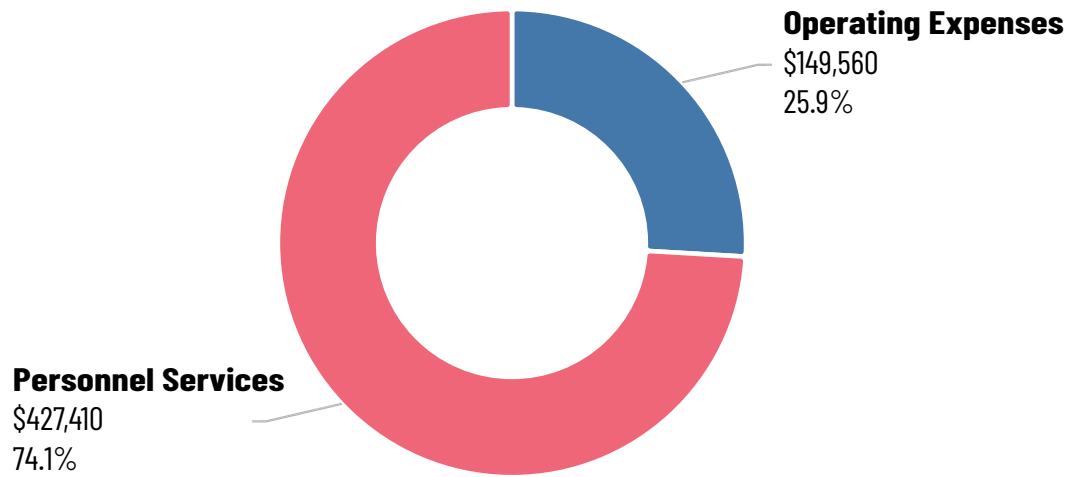
The City Attorney's Office is committed to a culture of customer service and collaboration. The office views each City department as a valued client and strives to provide responsive, solution-oriented legal support. A strong emphasis is placed on continued legal education and training to empower City staff with the knowledge and tools needed to carry out their responsibilities lawfully and effectively.

Clay Martin is the City's in-house City Attorney. As a charter officer, he provides legal counsel to the City Council, City Manager, City Clerk, and the City's departments and boards. The City Attorney provides legal guidance on a broad range of municipal matters, including land use, contracts, public records, employment law, and code enforcement, in addition to preparing most ordinances and resolutions to be considered by the City Council.

The City Attorney's Office remains dedicated to being a reliable and accessible resource for all City departments by helping ensure legally sound day-to-day operations which are in the best interests of the community we serve.



Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
001.05.514-010.12	Salary	0	295,832	295,832	100.0%
001.05.514-010.21	FICA	0	16,894	16,894	100.0%
001.05.514-010.22	Retirement Contributions	0	62,079	62,079	100.0%
001.05.514-010.23	Life, Health & Disability	0	52,322	52,322	100.0%
001.05.514-010.24	Workers Compensation	0	283	283	100.0%
Personnel Services Total		0	427,410	427,410	100.0%
Operating Expenses					
001.05.514-030.31	Professional Services	195,700	100,000	(95,700)	(48.9)%
001.05.514-030.40	Travel	0	7,390	7,390	100.0%
001.05.514-030.41	Communication Services	0	1,920	1,920	100.0%
001.05.514-030.42	Postage	0	1,000	1,000	100.0%
001.05.514-030.47	Printing & Binding	0	500	500	100.0%
001.05.514-030.49	Other Current Charges	35,000	15,000	(20,000)	(57.1)%
001.05.514-030.51	Office Supplies	0	6,500	6,500	100.0%
001.05.514-030.52	Operating Supplies	0	12,500	12,500	100.0%
001.05.514-030.54	Books, Subscription & Membership	0	1,400	1,400	100.0%
001.05.514-030.55	Training	0	3,350	3,350	100.0%
Operating Expenses Total		230,700	149,560	(81,140)	(35.2)%
Total		230,700	576,970	346,270	150.1%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
001.05.514-030.31	External Legal Services	50,000
001.05.514-030.31	Legal Fees for Former City Manager Suit	50,000
Operating Expense Professional Services Total		100,000
Operating Expense Travel		
001.05.514-030.40	City, County, Local Gov. Law Annual Meeting	1,345
001.05.514-030.40	FL League of Cities	1,400
001.05.514-030.40	FL Municipal Attorney Asso. Annual Meeting	1,145
001.05.514-030.40	Local Meetings	600
001.05.514-030.40	Misc. Conferences	1,500
001.05.514-030.40	Tallahassee Legislative Meetings	1,400
Operating Expense Travel Total		7,390
Operating Expense Communication Services		
001.05.514-030.41	AT&T Mobility	1,200
001.05.514-030.41	iPad Service	480
001.05.514-030.41	Zoom	240
Operating Expense Communication Services Total		1,920
Operating Expense Postage		
001.05.514-030.42	Postage	1,000
Operating Expense Postage Total		1,000
Operating Expense Printing & Binding		
001.05.514-030.47	Business Cards, Envelops, etc.	500
Operating Expense Printing & Binding Total		500
Operating Expense Other Current Charges		
001.05.514-030.49	Lake City Reporter - Legal Ads	15,000
Operating Expense Other Current Charges Total		15,000
Operating Expense Office Supplies		
001.05.514-030.51	Computer	2,000
001.05.514-030.51	Office Supplies	4,500
Operating Expense Office Supplies Total		6,500
Operating Expense Operating Supplies		
001.05.514-030.52	Court Filing Fees	3,000
001.05.514-030.52	Operating Supplies	4,500
001.05.514-030.52	Research Platform - Lexis/WestLaw	4,400
001.05.514-030.52	Various Local Events	600
Operating Expense Operating Supplies Total		12,500

Expenditure Detail

			FY 2026
Operating Expense Books, Subscription & Membership			
001.05.514-030.54	Misc. Attorney Membership		500
001.05.514-030.54	Rotary Dues		900
Operating Expense Books, Subscription & Membership Total			1,400
Operating Expense Training			
001.05.514-030.55	City, County, Local Gov. Law Annual Meeting		500
001.05.514-030.55	Continuing Legal Education		750
001.05.514-030.55	Developmental Training for Assistant		500
001.05.514-030.55	FL League of Cities		500
001.05.514-030.55	FL Municipal Attorney Asso. Annual Meeting		500
001.05.514-030.55	Misc. Conference		500
001.05.514-030.55	Tallahassee Legislative Meetings		100
Operating Expense Training Total			3,350
Total			149,560

Positions

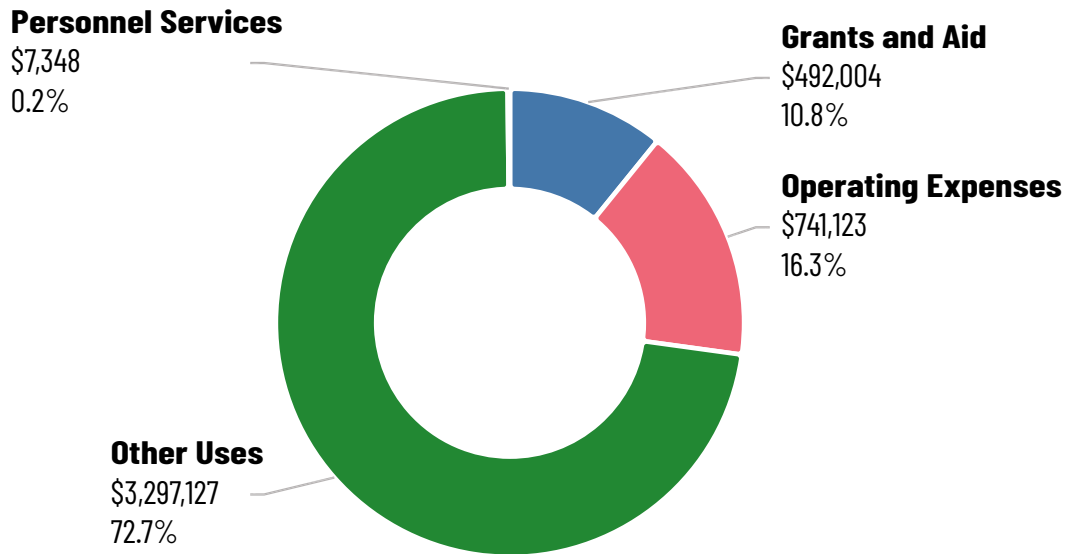
Account	Position	FY 2025	FY 2026
001.05.514	City Attorney	0	1
	Legal Admin Assistant	0	1
	Total	0	2

Non-Departmental

The Non-Departmental budget serves as a centralized account for citywide expenditures that are not directly attributable to any one department. This section provides funding for functions and obligations that benefit the City of Lake City as a whole, ensuring operational continuity, fiscal responsibility, and administrative efficiency.

Key expenditures within the Non-Departmental budget include general government obligations such as citywide insurance premiums, financial advisory and auditing services, debt service payments, and interfund transfers. Additionally, this category includes contingency reserves for unforeseen events.

By consolidating these essential but non-program-specific costs, the Non-Departmental budget provides transparency and ensures that shared services are effectively managed. It reflects the City's dedication to sound financial stewardship and the prudent allocation of resources across all operational areas.



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
001.05.519-010.22	Retirement Contributions	5,149	7,348	2,199	42.7%
Personnel Services Total		5,149	7,348	2,199	42.7%
Operating Expenses					
001.05.519-030.31	Professional Services	45,000	104,000	59,000	131.1%
001.05.519-030.32	Accounting & Auditing	35,289	36,300	1,011	2.9%
001.05.519-030.42	Postage	2,100	2,100	0	—%
001.05.519-030.43	Utility Services	2,880	2,880	0	—%
001.05.519-030.45	Insurance	541,482	589,343	47,861	8.8%
001.05.519-030.49	Other Current Charges	6,000	6,500	500	8.3%
Operating Expenses Total		632,751	741,123	108,372	17.1%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Grants and Aid					
001.05.519-080.82	Aid to Private Organizations	837,004	492,004	(345,000)	(41.2)%
Grants and Aid Total		837,004	492,004	(345,000)	(41.2)%
Other Uses					
001.05.519-090.91.02	Intragovernmental Transfers	0	1,943,544	1,943,544	100.0%
001.05.519-090.91.03	Intragovernmental Transfers	489,672	0	(489,672)	(100.0)%
001.05.519-090.91.08	Intragovernmental Transfers	925,056	463,109	(461,947)	(49.9)%
001.05.519-090.91.12	Intragovernmental Transfers	590,474	590,474	0	—%
001.05.519-090.99.02	Other Uses	2,311,307	300,000	(2,011,307)	(87.0)%
Other Uses Total		4,316,509	3,297,127	(1,019,382)	(23.6)%
Total		5,791,413	4,537,602	(1,253,811)	(21.6)%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
001.05.519-030.31	Bond Financial Advisor - PFM		15,000
001.05.519-030.31	Financial Consultant - NJN		39,000
001.05.519-030.31	Lobbyist Services		45,000
001.05.519-030.31	Strategic Planning Update		5,000
Operating Expense Professional Services Total			104,000
Operating Expense Accounting & Auditing			
001.05.519-030.32	Audit		36,300
Operating Expense Accounting & Auditing Total			36,300
Operating Expense Postage			
001.05.519-030.42	Postage for Tax Roll		2,100
Operating Expense Postage Total			2,100
Operating Expense Utility Services			
001.05.519-030.43	Florida Power & Light		2,880
Operating Expense Utility Services Total			2,880
Operating Expense Insurance			
001.05.519-030.45	FMIT		589,343
Operating Expense Insurance Total			589,343
Operating Expense Other Current Charges			
001.05.519-030.49	FFSB Service Fees		6,500
Operating Expense Other Current Charges Total			6,500
Grants and Aid Aid to Private Organizations			
001.05.519-080.82	Blanche Hotel - Rent Abatement		425,004
001.05.519-080.82	Blanche Hotel - Tax Abatement		67,000
Grants and Aid Aid to Private Organizations Total			492,004

Expenditure Detail

			FY 2026
Other Uses Intragovernmental Transfers Bond Fund			
Other Uses Intragovernmental Transfers Debt Service			
Other Uses Intragovernmental Transfers Fire Special Assessments			
001.05.519-090.91.02	ARPA Funds Transfer for New City Hall		1,943,544
001.05.519-090.91.12	Key Government Finance - Principal & Interest		382,391
001.05.519-090.91.12	Motorola Lease #1 - Principal & Interest		113,959
001.05.519-090.91.12	Motorola Lease #2 - Principal & Interest		94,124
001.05.519-090.91.08	Fire Special Assessment - Exempt Properties		463,109
Other Uses Intragovernmental Transfers Bond Fund Total			1,943,544
Other Uses Intragovernmental Transfers Debt Service Total			590,474
Other Uses Intragovernmental Transfers Fire Special Assessments Total			463,109
Other Uses Other Uses Contingency			
001.05.519-090.99.02	Contingency		300,000
Other Uses Other Uses Contingency Total			300,000
		Total	4,530,254

Finance



The Finance Department of the City of Lake City serves as a cornerstone of fiscal stewardship, accountability, and transparency. Its primary mission is to ensure the responsible management of public funds in support of the City's strategic objectives and operational needs. Through a combination of rigorous financial controls, modern technology, and professional expertise, the department supports all municipal functions with integrity and efficiency.

Budgeting and Financial Reporting

The Finance Department plays a central role in the development and administration of the City's annual budget. Working in collaboration with all departments, the team prepares a balanced budget aligned with City priorities and available resources. Comprehensive financial reporting is maintained throughout the year, including monthly budget-to-actual reviews, quarterly reports to leadership, and the preparation of the Annual Comprehensive Financial Report (ACFR), which complies with Governmental Accounting Standards Board (GASB) requirements. Transparency and accessibility of financial information remain a core focus to build trust with residents and stakeholders.

Accounts Payable and Accounts Receivable

The department oversees the timely and accurate processing of all City disbursements through its Accounts Payable division, ensuring vendor payments are made in accordance with contracts and procurement policies. The Accounts Receivable function is responsible for billing, tracking, and collecting revenues owed to the City, including utility billing, permits, fines, and various service charges. Both functions utilize modern accounting systems that support automation, reduce error, and improve cash flow tracking.

Payroll Administration

Managing the City's payroll system is another essential duty of the Finance Department. Payroll services encompass processing biweekly payrolls, maintaining employee compensation records, managing tax withholdings, and ensuring compliance with federal and state labor laws. The department collaborates closely with Human Resources to support employee benefits administration and year-end reporting such as W-2s and 1099s.

Grant Management

The City benefits from numerous federal, state, and local grants to support critical infrastructure, community development, and public safety programs. The Finance Department administers a centralized Grant Management Program, ensuring all grant funds are tracked, drawn down timely, and expended according to program guidelines. Staff are responsible for grant accounting, reimbursement requests, compliance reporting, and audit readiness. This coordinated approach helps maximize available funding while reducing risks of noncompliance.

Internal Controls and Audit

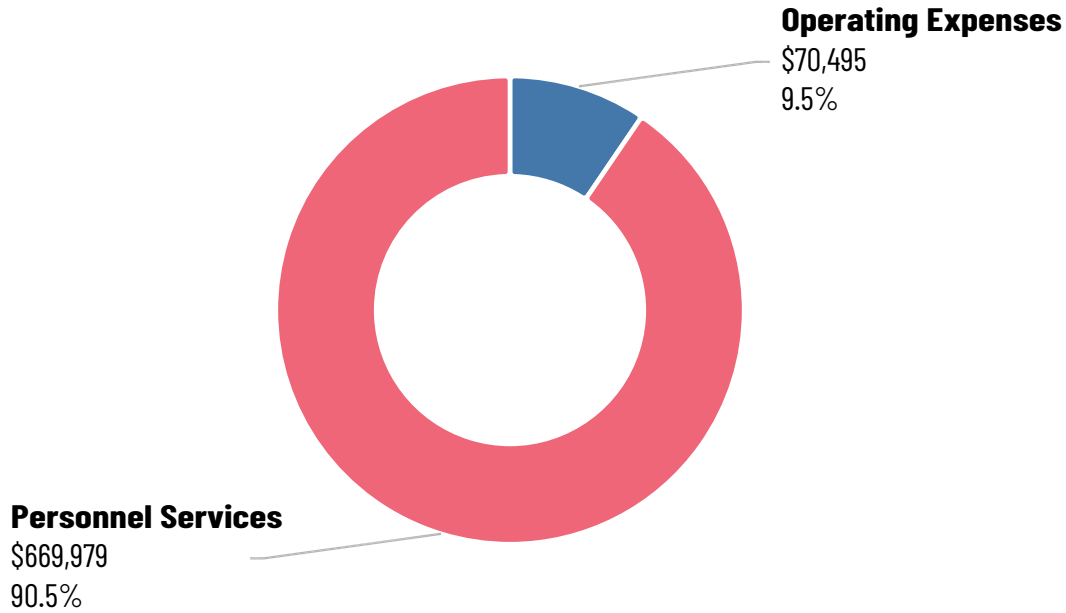
The Finance Department maintains a strong internal control environment to safeguard public assets and support operational integrity. Procedures are routinely reviewed and updated to mitigate risks of fraud, waste, or mismanagement. The department also coordinates the City's annual external audit and implements recommendations to continually enhance financial practices.

Through its commitment to excellence and fiscal responsibility, the Finance Department ensures fiscal responsibility and supports the City's transparency and growth and remains committed to serving residents with integrity and efficiency.



Finance Department at the 2025 Employee Appreciation Luncheon

Department Expenditures



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
001.06.513-010.12 Salary	435,002	464,240	29,238	6.7%
001.06.513-010.14 Overtime	32,513	0	(32,513)	(100.0)%
001.06.513-010.21 FICA	84,814	35,514	(49,300)	(58.1)%
001.06.513-010.22 Retirement Contributions	78,892	93,356	14,464	18.3%
001.06.513-010.23 Life, Health & Disability	637	76,265	75,628	11,872.5%
001.06.513-010.24 Workers Compensation	0	604	604	100.0%
Personnel Services Total	631,858	669,979	38,121	6.0%
Operating Expenses				
001.06.513-030.31 Professional Services	8,650	8,000	(650)	(7.5)%
001.06.513-030.40 Travel	8,350	19,850	11,500	137.7%
001.06.513-030.41 Communication Services	1,864	2,000	136	7.3%
001.06.513-030.42 Postage	1,800	2,500	700	38.9%
001.06.513-030.44 Rental & Leases	3,200	3,200	0	—%
001.06.513-030.46 Repair & Maintenance	2,120	3,375	1,255	59.2%
001.06.513-030.51 Office Supplies	4,500	6,000	1,500	33.3%
001.06.513-030.52 Operating Supplies	9,200	14,900	5,700	62.0%
001.06.513-030.54 Books, Subscription & Membership	690	1,270	580	84.1%
001.06.513-030.55 Training	7,950	9,400	1,450	18.2%
Operating Expenses Total	48,324	70,495	22,171	45.9%
Total	680,182	740,474	60,292	8.9%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
001.06.513-030.31	Other Post Employment Benefits Study (OPEB)	8,000
Operating Expense Professional Services Total		8,000
Operating Expense Travel		
001.06.513-030.40	FGFOA Conference	5,000
001.06.513-030.40	FGFOA One Day Seminars	1,000
001.06.513-030.40	GFOA Conference	5,600
001.06.513-030.40	Hurricane Conference	750
001.06.513-030.40	Tyler Tech Conference	7,500
Operating Expense Travel Total		19,850
Operating Expense Communication Services		
001.06.513-030.41	Cell Phone - Verizon	1,000
001.06.513-030.41	iPad Service - AT&T Mobility	1,000
Operating Expense Communication Services Total		2,000
Operating Expense Postage		
001.06.513-030.42	Postage	2,500
Operating Expense Postage Total		2,500
Operating Expense Rental & Leases		
001.06.513-030.44	Konica Copier Lease	3,200
Operating Expense Rental & Leases Total		3,200
Operating Expense Repair & Maintenance		
001.06.513-030.46	Fixed Asset Software Maintenance	1,875
001.06.513-030.46	Miscellaneous repairs	1,500
Operating Expense Repair & Maintenance Total		3,375
Operating Expense Office Supplies		
001.06.513-030.51	Budget Books & Supplies	1,000
001.06.513-030.51	Check Stock & Ink	500
001.06.513-030.51	Office Supplies	4,500
Operating Expense Office Supplies Total		6,000
Operating Expense Operating Supplies		
001.06.513-030.52	Computer Monitors & Mounts	3,200
001.06.513-030.52	Computers	6,000
001.06.513-030.52	Miscellaneous Operating Supplies	2,000
001.06.513-030.52	Office Chairs	700
001.06.513-030.52	Office Desk	2,000
001.06.513-030.52	Printer supplies	1,000
Operating Expense Operating Supplies Total		14,900

Expenditure Detail

			FY 2026
Operating Expense Books, Subscription & Membership			
001.06.513-030.54	FGFOA Membership Dues		300
001.06.513-030.54	GFOA Membership Dues		600
001.06.513-030.54	North Florida FGFOA Dues		100
001.06.513-030.54	Notary Renewal		200
001.06.513-030.54	Women In Public Finance		70
Operating Expense Books, Subscription & Membership Total			1,270
Operating Expense Training			
001.06.513-030.55	FGFOA Conference		1,350
001.06.513-030.55	GFOA Conference		1,100
001.06.513-030.55	Hurricane Conference		350
001.06.513-030.55	Staff Training		3,000
001.06.513-030.55	Tyler Tech Conference		3,600
Operating Expense Training Total			9,400
Total			70,495

Positions

Account	Position	FY 2025	FY 2026
001.06.513	Accounting Clerk	1	1
	Assistant Finance Director	1	1
	Director of Finance	1	1
	Grants Program Specialist	1	1
	Senior Accountant	2	2
	Total	6	6

Information Technology

IT support is essential for maintaining the efficiency and security of local government and public safety operations. The Information Technology Department serves as the technological backbone, ensuring that municipal services and emergency response systems function seamlessly.

Our dedicated team of IT personnel works continuously to support critical government and public safety functions, from managing network security to troubleshooting hardware and software issues.

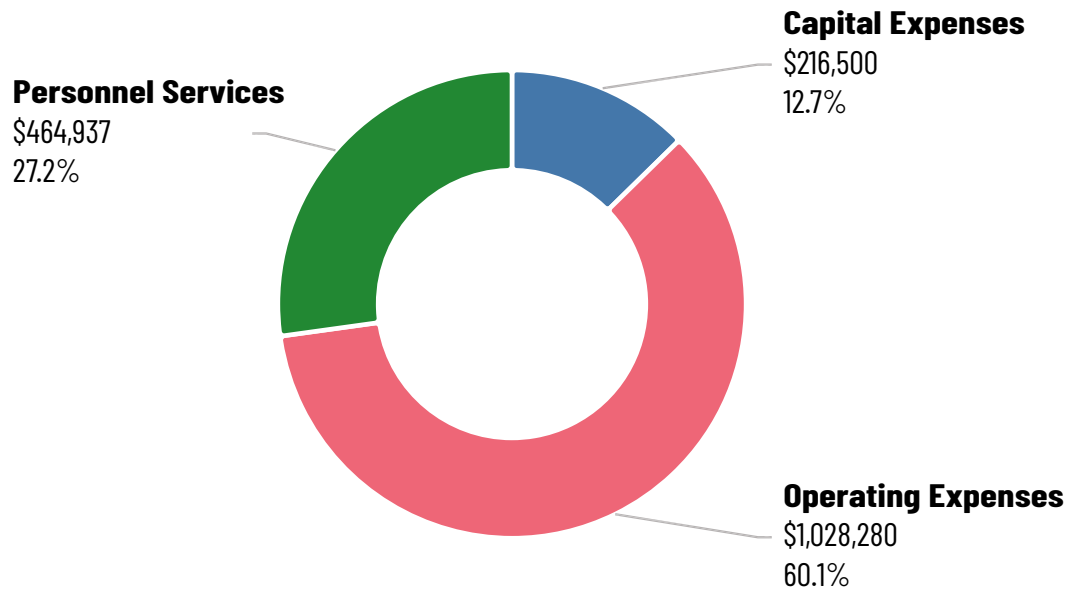
Cybersecurity remains a top priority. As cyber threats grow more sophisticated, we implement rigorous security measures to protect sensitive government data and safeguard the privacy of residents. Through proactive monitoring, regular system updates, and incident response planning, we ensure that digital assets remain secure and resilient against potential breaches.

Additionally, we provide technical assistance to government employees, offer training on new software, and maintain public-facing digital platforms. By collaboration and leveraging technology, the Information Technology Department strengthens local government and public safety operations—ensuring that technology serves as a tool for efficiency, security, and progress.



Incident Management System

Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
001.07.513-010.12	Salary	306,095	318,875	12,780	4.2%
001.07.513-010.14	Overtime	12,500	12,500	0	—%
001.07.513-010.21	FICA	23,420	25,354	1,934	8.3%
001.07.513-010.22	Retirement Contributions	41,009	44,345	3,336	8.1%
001.07.513-010.23	Life, Health & Disability	73,944	63,172	(10,772)	(14.6)%
001.07.513-010.24	Workers Compensation	459	691	232	50.5%
Personnel Services Total		457,427	464,937	7,510	1.6%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
001.07.513-030.31	Professional Services	10,000	10,000	0	—%
001.07.513-030.34	Contractual Services	0	1,200	1,200	100.0%
001.07.513-030.40	Travel	4,500	14,750	10,250	227.8%
001.07.513-030.41	Communication Services	34,060	36,420	2,360	6.9%
001.07.513-030.43	Utility Services	5,150	5,700	550	10.7%
001.07.513-030.44	Rental & Leases	15,500	0	(15,500)	(100.0)%
001.07.513-030.46	Repair & Maintenance	385,600	568,860	183,260	47.5%
001.07.513-030.49	Other Current Charges	243,200	251,200	8,000	3.3%
001.07.513-030.51	Office Supplies	1,500	1,500	0	—%
001.07.513-030.52	Operating Supplies	119,700	103,200	(16,500)	(13.8)%
001.07.513-030.54	Books, Subscription & Membership	1,000	2,300	1,300	130.0%
001.07.513-030.55	Training	31,500	33,150	1,650	5.2%
Operating Expenses Total		851,710	1,028,280	176,570	20.7%
Capital Expenses					
001.07.513-060.62	Building	0	27,000	27,000	100.0%
001.07.513-060.64	Machinery & Equipment	131,400	189,500	58,100	44.2%
Capital Expenses Total		131,400	216,500	85,100	64.8%
Total		1,440,537	1,709,717	269,180	18.7%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
001.07.513-030.31	Professional Services		10,000
Operating Expense Professional Services Total			10,000
Operating Expense Contractual Services			
001.07.513-030.34	MCA Camera Licenses		1,200
Operating Expense Contractual Services Total			1,200
Operating Expense Travel			
001.07.513-030.40	FLGISA		3,000
001.07.513-030.40	Hurricane Conference		750
001.07.513-030.40	OnBase		4,000
001.07.513-030.40	Travel		4,500
001.07.513-030.40	Tyler Connect		2,500
Operating Expense Travel Total			14,750
Operating Expense Communication Services			
001.07.513-030.41	AT&T Mobility		3,180
001.07.513-030.41	Comcast		1,440
001.07.513-030.41	Smarsh Text Message Archiving		20,000
001.07.513-030.41	Verizon		9,300
001.07.513-030.41	Zoom		2,500
Operating Expense Communication Services Total			36,420
Operating Expense Utility Services			
001.07.513-030.43	Florida Power & Light		3,500
001.07.513-030.43	Water Sewer Utility		2,200
Operating Expense Utility Services Total			5,700

Expenditure Detail

FY 2026		
Operating Expense Repair & Maintenance		
001.07.513-030.46	Adobe Licensing	10,000
001.07.513-030.46	Annual Pest Control	500
001.07.513-030.46	APC Battery Backup Monitoring	1,600
001.07.513-030.46	Barracuda	4,200
001.07.513-030.46	Bomgar Remote Support Renewal	14,000
001.07.513-030.46	Commercial Interactive Monitoring	2,200
001.07.513-030.46	DocuSign	5,000
001.07.513-030.46	Duo - MFA	22,000
001.07.513-030.46	Enterprise	160
001.07.513-030.46	FHP/PD Tower Maintenance	11,000
001.07.513-030.46	Fire Extinguisher Maintenance	200
001.07.513-030.46	HVAC Maintenance Contract	2,700
001.07.513-030.46	IT Building Cleaning	5,000
001.07.513-030.46	IT Building Maintenance	10,000
001.07.513-030.46	Kantech Door Access Control Maintenance	5,000
001.07.513-030.46	Keeper Passwords & Security	6,000
001.07.513-030.46	Lepide	23,000
001.07.513-030.46	Managed Security	151,000
001.07.513-030.46	Microsoft 365 Licensing	78,000
001.07.513-030.46	OnBase Maintenance	16,500
001.07.513-030.46	PDQ Software	6,500
001.07.513-030.46	Qnap Replacement	6,000
001.07.513-030.46	Rock - Landscape	2,000
001.07.513-030.46	SESAC Hold Music Licensing Renewal	700
001.07.513-030.46	Solarwinds Helpdesk Renewal	8,000
001.07.513-030.46	SpecOps	14,000
001.07.513-030.46	SQL Licensing	20,000
001.07.513-030.46	Truck and Equipment	7,000
001.07.513-030.46	Unified Cloud Controller	600
001.07.513-030.46	Veeam - City/PD	17,000
001.07.513-030.46	VM Ware City/PD	60,000
001.07.513-030.46	VXRail City	26,000
001.07.513-030.46	VXRail PD	30,000
001.07.513-030.46	Windows Server Licensing	3,000
Operating Expense Repair & Maintenance Total		568,860

Expenditure Detail

			FY 2026
Operating Expense Other Current Charges			
001.07.513-030.49	Cloud Backup - Servers		180,000
001.07.513-030.49	Cloud Services		5,000
001.07.513-030.49	Municode Hosting & Maintenance		20,000
001.07.513-030.49	SSL Certificates for Websites		1,200
001.07.513-030.49	Support Block		20,000
001.07.513-030.49	Veeam Cloud Services - M365		25,000
Operating Expense Other Current Charges Total			251,200
Operating Expense Office Supplies			
001.07.513-030.51	Misc. Office Supplies		1,500
Operating Expense Office Supplies Total			1,500
Operating Expense Operating Supplies			
001.07.513-030.52	Badge Printer License		700
001.07.513-030.52	Cisco Licensing		23,000
001.07.513-030.52	Desk Phones		5,000
001.07.513-030.52	Hard Drives		1,000
001.07.513-030.52	ID Badges		600
001.07.513-030.52	Key FOBs		600
001.07.513-030.52	Laptops		10,000
001.07.513-030.52	LCD Monitors		3,500
001.07.513-030.52	Misc. Supplies		5,000
001.07.513-030.52	Office Furniture		500
001.07.513-030.52	Printer Supplies		300
001.07.513-030.52	Switches - Replacements		40,000
001.07.513-030.52	UPS Batteries		10,000
001.07.513-030.52	Vehicle Fuel		3,000
Operating Expense Operating Supplies Total			103,200
Operating Expense Books, Subscription & Membership			
001.07.513-030.54	Amazon Subscription		1,300
001.07.513-030.54	FLGISA		1,000
Operating Expense Books, Subscription & Membership Total			2,300

Expenditure Detail

			FY 2026
Operating Expense Training			
001.07.513-030.55	CJIS Training		4,000
001.07.513-030.55	FLGISA Annual Conference		2,500
001.07.513-030.55	Hurricane Conference		350
001.07.513-030.55	INE Cybersecurity Platform		4,000
001.07.513-030.55	Onbase		5,000
001.07.513-030.55	Professional Development		16,000
001.07.513-030.55	Tyler Connect		1,300
		Operating Expense Training Total	33,150
Capital Outlay Building			
001.07.513-060.62	Replacement Windows		27,000
		Capital Outlay Building Total	27,000
Capital Outlay Machinery & Equipment			
001.07.513-060.64	Cloud Backup Solution		14,000
001.07.513-060.64	Generator		62,000
001.07.513-060.64	Onbase Upgrade		100,000
001.07.513-060.64	Truck #30 (Purchase)		9,500
001.07.513-060.64	Truck #48 (Purchase)		4,000
		Capital Outlay Machinery & Equipment Total	189,500
		Total	1,244,780

Positions

Account	Position	FY 2025	FY 2026
001.07.513	Director of Technologies	1	1
	IT Help Desk Tech	2	2
	Security Administrator	0	1
	System Administrator	1	1
	System Specialist	1	0
	Total	5	5

Procurement

At the City of Lake City, procurement is more than a process—it's a commitment to responsibly managing public resources while delivering vital services to our community. Every purchase, from office supplies to major infrastructure projects, starts with thoughtful planning and collaboration across departments to assess needs, align with budget priorities, and support the City's long-term goals. Through transparent and competitive bidding, whether via Invitations to Bid, Requests for Proposals, or Requests for Qualifications, we ensure fairness for vendors, compliance with Florida procurement laws, and the best possible value for Lake City taxpayers.

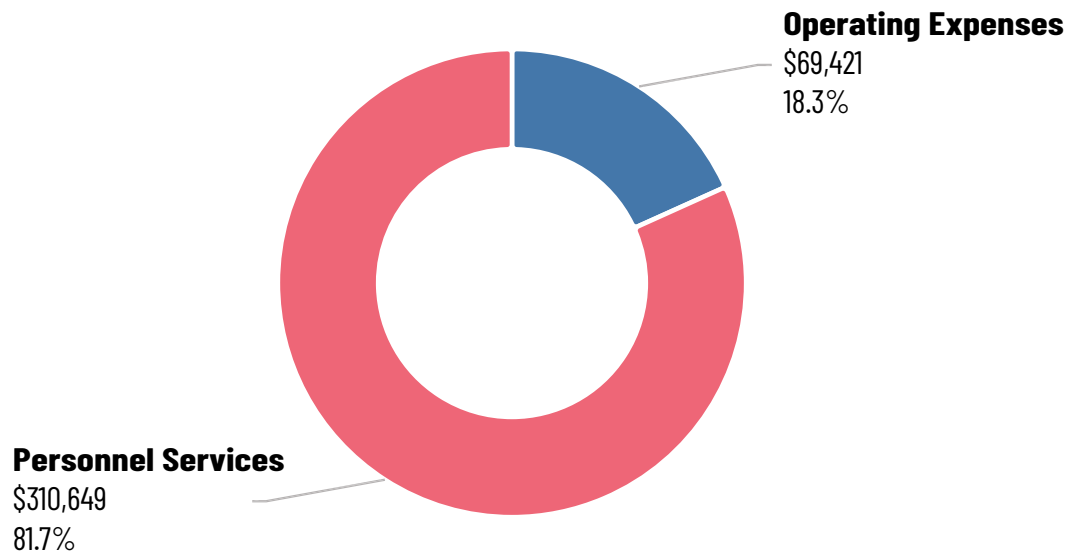


Once contracts are awarded, our procurement team takes a hands-on role in guiding the process to completion. We work closely with vendors to make sure deliverables meet expectations and timelines, while coordinating with finance to ensure payments are timely and budget aligned. Our focus on compliance, ethics, and documentation safeguards the city against risk, supports transparency, and prepares us for internal and external audits. By carefully managing contracts and upholding high standards, we help departments serve our residents efficiently and effectively.



Equity and local economic development are also core to Lake City's procurement mission. We actively seek opportunities to include local, small, and minority-owned businesses in our contracting process and strive to make our procurement system accessible and clear. Procurement is a key part of how Lake City grows with integrity, ensuring every dollar spent strengthens our infrastructure, empowers local vendors, and enhances the quality of life for the people who call our city home. Through diligent stewardship, we uphold the public trust and help move Lake City forward.

Department Expenditures



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
001.08.513-010.12 Salary	198,103	220,147	22,044	11.1%
001.08.513-010.21 FICA	14,390	16,841	2,451	17.0%
001.08.513-010.22 Retirement Contributions	28,597	32,938	4,341	15.2%
001.08.513-010.23 Life, Health & Disability	65,165	40,437	(24,728)	(37.9)%
001.08.513-010.24 Workers Compensation	282	286	4	1.4%
Personnel Services Total	306,537	310,649	4,112	1.3%
Operating Expenses				
001.08.513-030.40 Travel	3,050	10,314	7,264	238.2%
001.08.513-030.41 Communication Services	1,692	2,184	492	29.1%
001.08.513-030.42 Postage	100	100	0	—%
001.08.513-030.43 Utility Services	1,900	1,900	0	—%
001.08.513-030.44 Rental & Leases	7,680	7,212	(468)	(6.1)%
001.08.513-030.46 Repair & Maintenance	2,000	2,000	0	—%
001.08.513-030.47 Printing & Binding	405	489	84	20.7%
001.08.513-030.51 Office Supplies	1,000	1,100	100	10.0%
001.08.513-030.52 Operating Supplies	14,550	34,612	20,062	137.9%
001.08.513-030.54 Books, Subscription & Membership	1,485	2,075	590	39.7%
001.08.513-030.55 Training	5,064	7,435	2,371	46.8%
Operating Expenses Total	38,926	69,421	30,495	78.3%
Total	345,463	380,070	34,607	10.0%

Expenditure Detail

			FY 2026
Operating Expense Travel			
001.08.513-030.40	FAPPO Conference		5,100
001.08.513-030.40	NIGP Forum		2,500
001.08.513-030.40	Tyler Connect		2,714
Operating Expense Travel Total			10,314
Operating Expense Communication Services			
001.08.513-030.41	AT&T Mobility		492
001.08.513-030.41	Comcast		1,164
001.08.513-030.41	Verizon		528
Operating Expense Communication Services Total			2,184
Operating Expense Postage			
001.08.513-030.42	Postage		100
Operating Expense Postage Total			100
Operating Expense Utility Services			
001.08.513-030.43	Florida Power & Light		750
001.08.513-030.43	Water Sewer Utility		1,150
Operating Expense Utility Services Total			1,900
Operating Expense Rental & Leases			
001.08.513-030.44	Copier Lease		1,908
001.08.513-030.44	Enterprise Lease Vehicles		5,304
Operating Expense Rental & Leases Total			7,212
Operating Expense Repair & Maintenance			
001.08.513-030.46	Repairs or Maintenance		2,000
Operating Expense Repair & Maintenance Total			2,000
Operating Expense Printing & Binding			
001.08.513-030.47	Stationary		489
Operating Expense Printing & Binding Total			489
Operating Expense Office Supplies			
001.08.513-030.51	Supplies		1,500
Operating Expense Office Supplies Total			1,500

Expenditure Detail

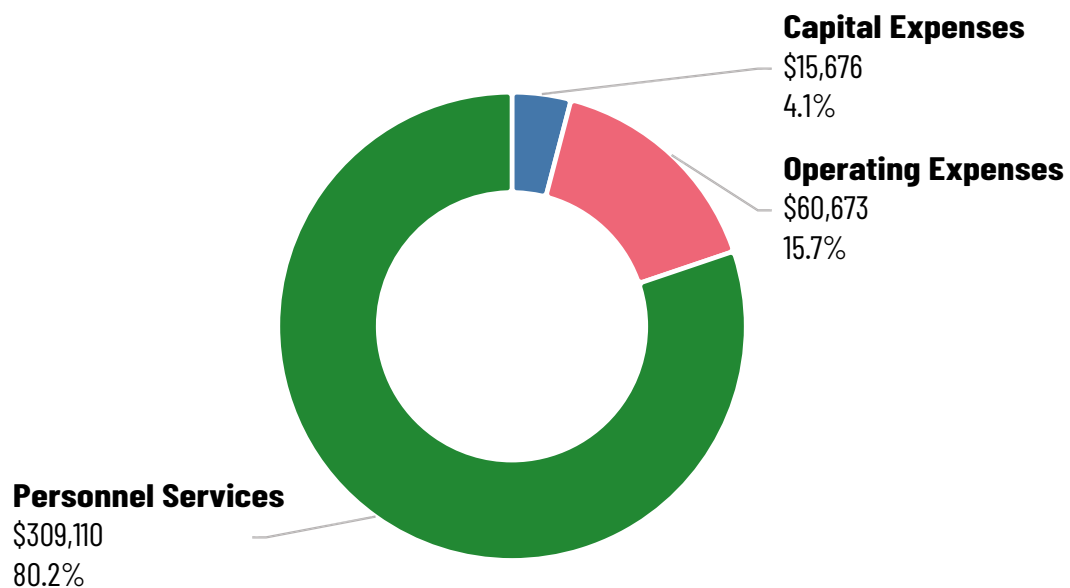
			FY 2026
Operating Expense Operating Supplies			
001.08.513-030.52	COLC Shirts		400
001.08.513-030.52	Desktop and Monitors		2,500
001.08.513-030.52	Open Gov Contract Management		16,612
001.08.513-030.52	Operating Supplies		1,000
001.08.513-030.52	Procurenow (OpenGov) E-Procurement System		7,800
001.08.513-030.52	Warehouse Shelving		6,300
Operating Expense Operating Supplies Total			34,612
Operating Expense Books, Subscription & Membership			
001.08.513-030.54	FAPPO Membership		275
001.08.513-030.54	Misc. Subscription		1,200
001.08.513-030.54	NIGP Membership		375
001.08.513-030.54	North Florida Procurement		225
Operating Expense Books, Subscription & Membership Total			2,075
Operating Expense Training			
001.08.513-030.55	FAPPO Conference		1,500
001.08.513-030.55	NIGP Classes		2,551
001.08.513-030.55	NIGP Forum		1,045
001.08.513-030.55	Tyler Connect		1,199
001.08.513-030.55	UPPCC Certification		1,140
Operating Expense Training Total			7,435
Total			69,821

Positions

Account	Position	FY 2025	FY 2026
001.08.513	Director of Procurement	1	1
	Facilities Maintenance Tech	0	1
	Procurement Analyst	1	1
	Procurement Clerk	1	1
	Total	3	4

Vehicle Maintenance

The Fleet budget is designed to ensure the City of Lake City's municipal vehicles are safe, reliable, and operationally efficient. This includes routine preventative maintenance, emergency repairs, parts replacement, fuel management, inspections, and compliance with state and federal regulations.



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
001.09.519-010.12	Salary	157,130	196,743	39,613	25.2%
001.09.519-010.14	Overtime	9,000	9,000	0	—%
001.09.519-010.21	FICA	12,071	15,780	3,709	30.7%
001.09.519-010.22	Retirement Contributions	17,732	24,081	6,349	35.8%
001.09.519-010.23	Life, Health & Disability	29,358	59,876	30,518	104.0%
001.09.519-010.24	Workers Compensation	3,245	3,630	385	11.9%
Personnel Services Total		228,536	309,110	80,574	35.3%
Operating Expenses					
001.09.519-030.41	Communication Services	10	10	0	—%
001.09.519-030.43	Utility Services	2,520	2,680	160	6.3%
001.09.519-030.44	Rental & Leases	16,091	16,091	0	—%
001.09.519-030.46	Repair & Maintenance	19,516	19,517	1	0.0%
001.09.519-030.51	Office Supplies	200	500	300	150.0%
001.09.519-030.52	Operating Supplies	13,740	20,375	6,635	48.3%
001.09.519-030.55	Training	1,500	1,500	0	—%
Operating Expenses Total		53,577	60,673	7,096	13.2%
Capital Expenses					
001.09.519-060.64	Machinery & Equipment	20,149	15,676	(4,473)	(22.2)%
Capital Expenses Total		20,149	15,676	(4,473)	(22.2)%
Total		302,262	385,459	83,197	27.5%

Expenditure Detail

			FY 2026
Operating Expense Communication Services			
001.09.519-030.41	Verizon		10
Operating Expense Communication Services Total			10
Operating Expense Utility Services			
001.09.519-030.43	Florida Power & Light		1,680
001.09.519-030.43	Water Sewer Utility		1,000
Operating Expense Utility Services Total			2,680
Operating Expense Rental & Leases			
001.09.519-030.44	Enterprise Lease Vehicles		13,691
001.09.519-030.44	Mats and Shop Towels		1,600
001.09.519-030.44	Uniforms		800
Operating Expense Rental & Leases Total			16,091
Operating Expense Repair & Maintenance			
001.09.519-030.46	IWorq Software Maintenance		1,500
001.09.519-030.46	Maintenance Fee for Leased Vehicles		1,516
001.09.519-030.46	Repairs		5,000
001.09.519-030.46	Ring Power		10,000
001.09.519-030.46	Safety Kleen		1,500
Operating Expense Repair & Maintenance Total			19,516
Operating Expense Office Supplies			
001.09.519-030.51	Office Supplies		500
Operating Expense Office Supplies Total			500
Operating Expense Operating Supplies			
001.09.519-030.52	AED		1,500
001.09.519-030.52	Filter Crusher		3,000
001.09.519-030.52	Fuel		4,800
001.09.519-030.52	Identifix Computer System		1,800
001.09.519-030.52	Mohawk LMF 12,000 lb 2 Post 3 Stage Arm Lift		2,135
001.09.519-030.52	Stipend - Boots		180
001.09.519-030.52	Stipend- Pants		260
001.09.519-030.52	Supplies		1,700
001.09.519-030.52	Tools		5,000
Operating Expense Operating Supplies Total			20,375
Operating Expense Training			
001.09.519-030.55	Training Classes		1,500
Operating Expense Training Total			1,500

Expenditure Detail

			FY 2026
Capital Outlay Machinery & Equipment			
001.09.519-060.64	Hofmann Speed Tire Changer/Rim Clamping		9,995
001.09.519-060.64	Wheel Balancer		5,681
Capital Outlay Machinery & Equipment Total			15,676
Total			76,348

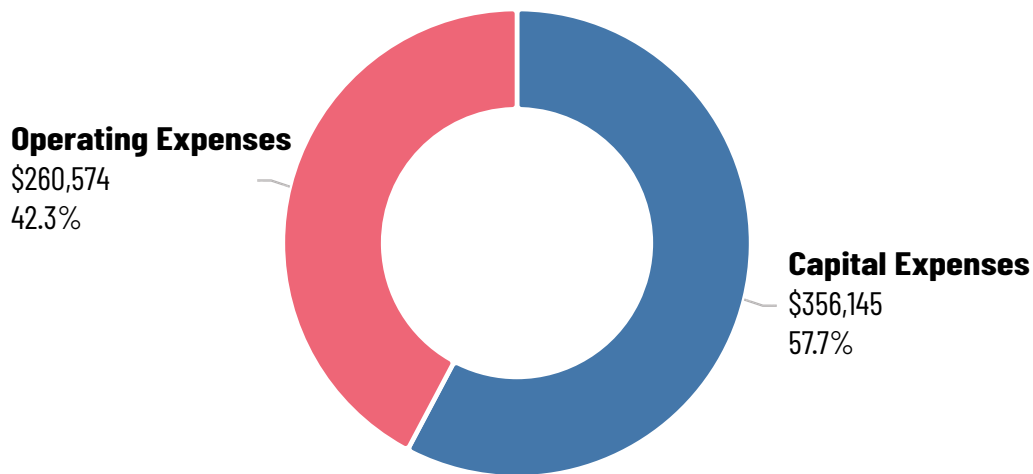
Positions

Account	Position	FY 2025	FY 2026
001.09.519	Admin Assistant	0	1
	Mechanic I & II	2	2
	Service Technician	1	1
	Total	3	4

General Building

The General Building Fund provides critical financial support for the planning, construction, renovation, and maintenance of municipal facilities that serve the community's daily needs. Through this fund, the city ensures that its public infrastructure remains safe, functional, and responsive to future growth.

The General Building Fund represents the city's commitment to investing in long-term assets that improve the quality of life, support public safety, and sustain economic vitality. Regular updates on fund activities will be made available to ensure transparency and foster civic engagement.



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Operating Expenses				
001.10.519-030.31 Professional Services	15,000	25,000	10,000	66.7%
001.10.519-030.34 Contractual Services	49,111	49,712	601	1.2%
001.10.519-030.41 Communication Services	10,802	13,784	2,982	27.6%
001.10.519-030.43 Utility Services	40,510	26,360	(14,150)	(34.9)%
001.10.519-030.46 Repair & Maintenance	102,985	131,585	28,600	27.8%
001.10.519-030.52 Operating Supplies	5,448	13,948	8,500	156.0%
001.10.519-030.54 Books, Subscription & Membership	75	185	110	146.7%
Operating Expenses Total	223,931	260,574	36,643	16.4%
Capital Expenses				
001.10.519-060.62 Building	0	250,000	250,000	100.0%
001.10.519-060.63 Infrastructure	233,475	20,000	(213,475)	(91.4)%
001.10.519-060.64 Machinery & Equipment	40,000	86,145	46,145	115.4%
Capital Expenses Total	273,475	356,145	82,670	30.2%
Total	497,406	616,719	119,313	24.0%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
001.10.519-030.31	Land Survey	10,000
001.10.519-030.31	Professional Services	15,000
Operating Expense Professional Services Total		25,000
Operating Expense Contractual Services		
001.10.519-030.34	City Hall Elevator Inspections	3,761
001.10.519-030.34	City Hall HVAC Quarterly Maintenance	6,028
001.10.519-030.34	Customer Service HVAC Quarterly Maintenance	1,428
001.10.519-030.34	MCA Camera Licenses	11,000
001.10.519-030.34	New World Software Maintenance	24,475
001.10.519-030.34	Pest Control	1,100
001.10.519-030.34	Postage Machine	1,920
Operating Expense Contractual Services Total		49,712
Operating Expense Communication Services		
001.10.519-030.41	AT&T Pro Cabs	2,000
001.10.519-030.41	Comcast	4,800
001.10.519-030.41	Comcast Business	3,710
001.10.519-030.41	Dept of Management Services	3,274
Operating Expense Communication Services Total		13,784
Operating Expense Utility Services		
001.10.519-030.43	FPL - City Hall	18,500
001.10.519-030.43	Water Sewer - City Hall	7,860
Operating Expense Utility Services Total		26,360
Operating Expense Repair & Maintenance		
001.10.519-030.46	Air Conditioning Repairs	15,000
001.10.519-030.46	Backflow Inspections	685
001.10.519-030.46	Building Repairs	100,000
001.10.519-030.46	City Hall Annual Fire Sprinkler Service	600
001.10.519-030.46	Elevator Repairs	5,500
001.10.519-030.46	Fire Extinguisher Annual Service	1,200
001.10.519-030.46	HVAC Maintenance	6,600
001.10.519-030.46	Security Safe Monitoring & Maintenance	2,000
Operating Expense Repair & Maintenance Total		131,585

Expenditure Detail

			FY 2026
Operating Expense Operating Supplies			
001.10.519-030.52	Camera Addition - Customer Service/Growth Management		1,000
001.10.519-030.52	Cleaning & Stockroom Supplies		3,600
001.10.519-030.52	Culligan Water Cooler		648
001.10.519-030.52	Docusign		3,500
001.10.519-030.52	Miscellaneous Supplies		1,200
001.10.519-030.52	Wi-Fi Access Point		4,000
Operating Expense Operating Supplies Total			13,948
Operating Expense Books, Subscription & Membership			
001.10.519-030.54	City Hall Elevator License Renewal		75
001.10.519-030.54	Sam's Club Membership Renewal		110
Operating Expense Books, Subscription & Membership Total			185
Capital Outlay Building			
001.10.519-060.62	City Hall Upgrades		250,000
Capital Outlay Building Total			250,000
Capital Outlay Infrastructure			
001.10.519-060.63	Dog Park		20,000
Capital Outlay Infrastructure Total			20,000
Capital Outlay Machinery & Equipment			
001.10.519-060.64	5 Ton AC Unit Replacement City Hall		15,000
001.10.519-060.64	Camera Additions City Hall		29,145
001.10.519-060.64	Monitor/Screen Council Chambers		10,000
001.10.519-060.64	Wireless Mics - Council Chambers		32,000
Capital Outlay Machinery & Equipment Total			86,145
Total			616,719

Police



The Lake City Police Department works diligently to find ways to maintain a high level of public safety services for a growing city population. Our community's transient population (visitors and commuters traveling to town for work) directly contributes to the level of traffic and criminal activity. Two major Interstate Highways (I-10 & I-75) intersect in Lake City, along with several major north/south, and east/west state roads, creating a significant impact on the calls for service answered by the Department. Citizens living in, or visiting, Lake City see firsthand the impact of the additional vehicles and traffic. Citizens' perspectives on crime are largely influenced by what happens in their immediate neighborhood and areas in which they work.



Officer handing out food at the Farm Share



Farm Share

The key to successful property-related crime control is community partnerships that help inform residents and businesses about how to protect their property, and building active crime prevention programs. The Department utilizes several outreach programs to involve the citizens in these community partnerships, including "Coffee with a Cop," and The Citizens Police Academy. Quarterly "Breakfast with the Chief" meetings help bring citizens together



Shop with a Cop

The Department's enforcement strategies included the implementation of a gunshot detection system being installed throughout the city. This system detects gunshots, triangulates the location and alerts officers via an application installed on their city-issued cell phones. This system is helping to significantly reduce the number of gunshot incidents and firearm related crimes. The Department will continue to maintain the pressure on offenders while at the

same time enhancing operations to reduce gun violence. This will be accomplished through active Directed Patrols and enhanced Community Oriented Policing strategies and programs, along with early intervention programs and aggressive investigation of criminal activity.



K9 Demonstration

There remains a significant difference between the City's resident population as of 12,329 as shown on the 2020 census, US Census as of 2023 estimated 12,602, and the "service" population for the Police Department, which is estimated by FDOT at 65,000 daily. Lake City is the only major urban community in the surrounding area and has two major interstates intersecting the city limits. The number of people who may potentially need public safety services is far greater than the resident population.

As part of the strategic planning process, the Department identified three goals, which will serve as the central focus for the Department's Strategic Plans:

- Improve crime fighting efforts through technology and traditional crime fighting techniques.

- Increase Department staffing levels each year based on growth in the city.
- Continued identification and use of improved technologies as a tool for success.

The following objectives will help move the Department toward accomplishing each of the stated goals:

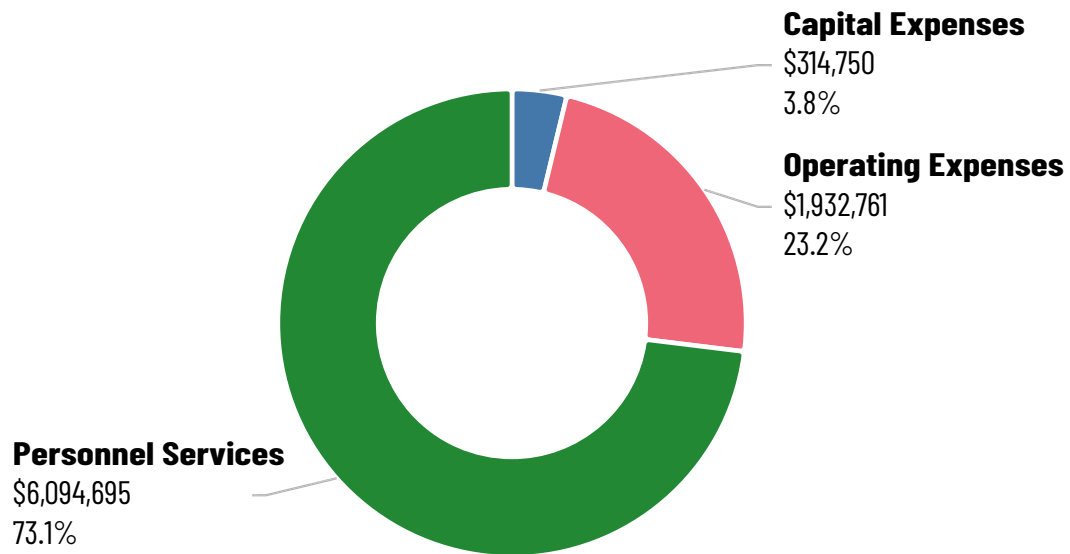
Objective 1: Improve response time to calls for service.

Objective 2: Continue to reduce gun-related violence by expansion of the Flock Gunshot Detection System.

Objective 3: Reduce traffic crashes through proactive enforcement



Department Expenditures



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
001.11.521-010.12 Salary	3,755,651	3,915,244	159,593	4.2%
001.11.521-010.14 Overtime	350,000	350,000	0	—%
001.11.521-010.15 Special Pay Incentive	19,138	18,598	(540)	(2.8)%
001.11.521-010.21 FICA	285,007	312,829	27,822	9.8%
001.11.521-010.22 Retirement Contributions	476,294	558,723	82,429	17.3%
001.11.521-010.23 Life, Health & Disability	885,510	839,146	(46,364)	(5.2)%
001.11.521-010.24 Workers Compensation	100,592	100,155	(437)	(0.4)%
Personnel Services Total	5,872,192	6,094,695	222,503	3.8%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
001.11.521-030.31	Professional Services	14,990	14,990	0	—%
001.11.521-030.34	Contractual Services	148,059	137,031	(11,028)	(7.4)%
001.11.521-030.40	Travel	16,875	16,875	0	—%
001.11.521-030.41	Communication Services	107,316	131,459	24,143	22.5%
001.11.521-030.42	Postage	1,000	1,000	0	—%
001.11.521-030.43	Utility Services	46,750	46,966	216	0.5%
001.11.521-030.44	Rental & Leases	332,841	611,020	278,179	83.6%
001.11.521-030.46	Repair & Maintenance	225,151	199,867	(25,284)	(11.2)%
001.11.521-030.47	Printing & Binding	1,000	1,000	0	—%
001.11.521-030.48	Promotional Activities	9,560	9,560	0	—%
001.11.521-030.49	Other Current Charges	29,900	29,900	0	—%
001.11.521-030.51	Office Supplies	8,000	8,000	0	—%
001.11.521-030.52	Operating Supplies	566,168	610,223	44,055	7.8%
001.11.521-030.54	Books, Subscription & Membership	33,945	33,945	0	—%
001.11.521-030.55	Training	80,925	80,925	0	—%
Operating Expenses Total		1,622,480	1,932,761	310,281	19.1%
Capital Expenses					
001.11.521-060.64	Machinery & Equipment	208,918	314,750	105,832	50.7%
Capital Expenses Total		208,918	314,750	105,832	50.7%
Total		7,703,590	8,342,206	638,616	8.3%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
001.11.521-030.31	Accreditation	5,000
001.11.521-030.31	Mock Accreditation	5,000
001.11.521-030.31	Psychological Exams (Baseline ICAC New Hire)	4,000
001.11.521-030.31	Random Drug Testing	990
Operating Expense Professional Services Total		14,990
Operating Expense Contractual Services		
001.11.521-030.34	Dispatch Services County (Year 2 of 8)	100,000
001.11.521-030.34	Generator Maintenance	4,025
001.11.521-030.34	New World Software Maintenance	32,556
001.11.521-030.34	Shredder Service	450
Operating Expense Contractual Services Total		137,031
Operating Expense Travel		
001.11.521-030.40	Background Investigations	10,000
001.11.521-030.40	FAPIO	100
001.11.521-030.40	FL Crime Prevention	400
001.11.521-030.40	FL Police Chiefs (FPCA)	1,737
001.11.521-030.40	FLA-PAC	500
001.11.521-030.40	FLEPIOA Conference (annual)	350
001.11.521-030.40	FRMA Certification Trng-Records	1,500
001.11.521-030.40	IACP (Internatl Assoc Chiefs)	2,288
Operating Expense Travel Total		16,875
Operating Expense Communication Services		
001.11.521-030.41	AT&T Mobility	42,720
001.11.521-030.41	AT&T Pro Cabs	13,100
001.11.521-030.41	Cellphone	960
001.11.521-030.41	Comcast	1,440
001.11.521-030.41	Comcast Business	46,324
001.11.521-030.41	Comcast Business - EOC Combined Dispatch	1,440
001.11.521-030.41	Department of Management Services	7,260
001.11.521-030.41	Verizon	18,215
Operating Expense Communication Services Total		131,459
Operating Expense Postage		
001.11.521-030.42	Postage	600
001.11.521-030.42	UPS/FEDX Shipping	400
Operating Expense Postage Total		1,000

Expenditure Detail

			FY 2026
Operating Expense Utility Services			
001.11.521-030.43	Florida Power & Light		42,000
001.11.521-030.43	Water Sewer Utility		4,966
Operating Expense Utility Services Total			46,966
Operating Expense Rental & Leases			
001.11.521-030.44	Copier Rental (Administration)		3,000
001.11.521-030.44	Copier Rental (EOC)		1,490
001.11.521-030.44	Copier Rental (Investigations)		2,500
001.11.521-030.44	Copier Rental (Records)		1,375
001.11.521-030.44	Enterprise Lease Rental Vehicles		602,655
Operating Expense Rental & Leases Total			611,020

Expenditure Detail

FY 2026		
Operating Expense Repair & Maintenance		
001.11.521-030.46	Adobe Cloud Subscription	1,000
001.11.521-030.46	Batteries Motorola and Watchguard	7,500
001.11.521-030.46	Building Maintenance/Repair	16,500
001.11.521-030.46	Crossmatch Upgrade/Installation/Support (Livescan)	2,000
001.11.521-030.46	CTS Smart Cop Annual Maintenance	32,037
001.11.521-030.46	Domestic Backflow	75
001.11.521-030.46	Elevator License Renewal	38
001.11.521-030.46	Elevator Maintenance PD/FD	1,650
001.11.521-030.46	Eventide Voice Recorder (3way split w/FD, Airport)	8,500
001.11.521-030.46	FARO Zone Annual Maintenance	5,800
001.11.521-030.46	Fire Alarm Maintenance Inspection	375
001.11.521-030.46	Fire Extinguisher Service (Public Safety Building)	285
001.11.521-030.46	Fire Sprinkler Test/Maintenance	125
001.11.521-030.46	FM200 Fire Suppression Test/Maintenance	1,200
001.11.521-030.46	General Maintenance (Public Safety Building)	4,500
001.11.521-030.46	HID - Live Scan Support	1,200
001.11.521-030.46	IAPRO Annual Maintenance	1,450
001.11.521-030.46	IT Repair Maintenance	5,000
001.11.521-030.46	Laser/Radar/Speedometer Calibration	6,000
001.11.521-030.46	Motorola Post Warranty Radio Plan Year 6 of 10 PD/FD	20,250
001.11.521-030.46	Pest Control	210
001.11.521-030.46	Power DMS (Annual)	10,497
001.11.521-030.46	Public Safety Building BDA PD/FD	2,000
001.11.521-030.46	Rise Vision Subscription	160
001.11.521-030.46	SDAir Cleaner: Evidence Rooms (Annual)	4,320
001.11.521-030.46	SmartCop Motorola GPS Interface	9,500
001.11.521-030.46	Subscriber Radio Access, 2/3 PD, 1/3 FD, (Columbia City	18,533
001.11.521-030.46	Trane Annual Maintenance	2,640
001.11.521-030.46	Vehicle Maintenance	20,000
001.11.521-030.46	Vehicle Towing	2,000
001.11.521-030.46	Vigilant Solutions (LPR annual subscription)	9,100
001.11.521-030.46	Virtra Annual Maintenance	3,600
001.11.521-030.46	Weatherbug Annual	1,822
Operating Expense Repair & Maintenance Total		199,867

Expenditure Detail

			FY 2026
Operating Expense Printing & Binding			
001.11.521-030.47	Printing and Binding		1,000
Operating Expense Printing & Binding Total			1,000
Operating Expense Promotional Activities			
001.11.521-030.48	Breakfast with the Chief (Quarterly)		1,200
001.11.521-030.48	CARC/Happy House Event		60
001.11.521-030.48	Citizens Police Academy		1,500
001.11.521-030.48	Community Events		500
001.11.521-030.48	Community Outreach (ad, event tickets, Promotional items)		2,000
001.11.521-030.48	Facebook Market Ads		100
001.11.521-030.48	Greater Lake City CDC Ad		100
001.11.521-030.48	Greater Lake City CDC Banquet		225
001.11.521-030.48	Hurricane Ad		375
001.11.521-030.48	National Night Out/Halloween Safety Bash		1,000
001.11.521-030.48	Recruiting/Crime Prevention Supplies		2,000
001.11.521-030.48	Swearing-In Ceremonies		500
Operating Expense Promotional Activities Total			9,560
Operating Expense Other Current Charges			
001.11.521-030.49	Awards Banquet		2,400
001.11.521-030.49	Retirement Bonus		2,500
001.11.521-030.49	Summer Youth Program		25,000
Operating Expense Other Current Charges Total			29,900
Operating Expense Office Supplies			
001.11.521-030.51	Copier Paper		1,500
001.11.521-030.51	Office Supplies		2,000
001.11.521-030.51	Thermal Paper (Patrol)		3,000
001.11.521-030.51	Toner Cartridges for Printers		1,500
Operating Expense Office Supplies Total			8,000

Expenditure Detail

FY 2026		
Operating Expense Operating Supplies		
001.11.521-030.52	Ammunition, Firearms, Targets and Supplies	50,000
001.11.521-030.52	Axon Taser (Year 2 of 5)	4,805
001.11.521-030.52	Axon Taser 7 (qty 47) (Year 4 of 5)	32,594
001.11.521-030.52	Ballistic Vest (CIU, CID)	925
001.11.521-030.52	Ballistic Vest with Carrier	35,000
001.11.521-030.52	Brother Thermal Printer	2,500
001.11.521-030.52	Carpet and Tile Cleaning	1,200
001.11.521-030.52	Cleaning Supplies	3,000
001.11.521-030.52	Clothing Allowance Support Bureau	5,000
001.11.521-030.52	Clothing Cleaning Allowance	30,000
001.11.521-030.52	Desktops, Laptops	70,000
001.11.521-030.52	Evidence - Lab Work	2,500
001.11.521-030.52	Evidence Supplies	4,500
001.11.521-030.52	Facelogic Program	999
001.11.521-030.52	Fuel for Generator	1,000
001.11.521-030.52	General Medical Supplies	5,000
001.11.521-030.52	Investigative Supplies	3,500
001.11.521-030.52	IT Operating Supplies	12,000
001.11.521-030.52	K-9 Officer (Canine)	15,000
001.11.521-030.52	K-9 Supplies and Services	7,500
001.11.521-030.52	Keys	500
001.11.521-030.52	Leads Online Program	4,442
001.11.521-030.52	New Vehicle Up-Fit	10,000
001.11.521-030.52	Police Explorers Clothing	1,000
001.11.521-030.52	Police Explorers Operating Expenses	5,000
001.11.521-030.52	Power Inverters	3,000
001.11.521-030.52	Rise Vision - Digital Device	450
001.11.521-030.52	Smartcop Upgrades	3,000
001.11.521-030.52	Uniform Cleaning (Returned)	500
001.11.521-030.52	Uniforms and Accessories	15,000
001.11.521-030.52	Vehicle Fuel / Car Wash	250,000
001.11.521-030.52	Watchguard In Car/Bodycam Lease (2 of 5)	27,308
001.11.521-030.52	Wicking Polos	3,000
Operating Expense Operating Supplies Total		610,223

Expenditure Detail

FY 2026		
Operating Expense Books, Subscription & Membership		
001.11.521-030.54	Coalition of Accreditation	300
001.11.521-030.54	Crime Prevention Thru Environmental Design (CPTED Dues)	160
001.11.521-030.54	Evidence Library	22,000
001.11.521-030.54	Florida Crime Handbooks (Traffic)	1,000
001.11.521-030.54	Florida Crime Prevention Association & Dues	75
001.11.521-030.54	Florida Police Accreditation Comm. (FLA-PAC)	175
001.11.521-030.54	Florida Police Chiefs Association (FPCA)	350
001.11.521-030.54	FRMA Membership Dues	270
001.11.521-030.54	Government in Sunshine Manuals	75
001.11.521-030.54	Gym Memberships	2,400
001.11.521-030.54	IACP Membership	150
001.11.521-030.54	Lake City Reporter (Annual)	100
001.11.521-030.54	PIO Dues	180
001.11.521-030.54	Redaction Software	2,000
001.11.521-030.54	ROCIC Membership	300
001.11.521-030.54	Rotary	900
001.11.521-030.54	Social Media Management Tool	360
001.11.521-030.54	Third Judicial Circuit Police Chiefs Association	150
001.11.521-030.54	Watchguard Cloud Storage Annual Subscription	3,000
Operating Expense Books, Subscription & Membership Total		33,945

Expenditure Detail

FY 2026		
Operating Expense Training		
001.11.521-030.55	Accreditation	5,000
001.11.521-030.55	Background Investigation	6,000
001.11.521-030.55	Calibre Press Annual	495
001.11.521-030.55	Command Staff-Supervisor, Civilian	3,000
001.11.521-030.55	Continuing Education (Officers)	3,000
001.11.521-030.55	Crime Prevention	1,500
001.11.521-030.55	Defensive Tactics Training	10,000
001.11.521-030.55	Diversity/Implicit Bias/De-escalation Training	5,000
001.11.521-030.55	FLAPAC	150
001.11.521-030.55	Florida Police Chiefs Association	2,000
001.11.521-030.55	FRMA Certification Training for Records Clerk	580
001.11.521-030.55	Hurricane Conference	3,000
001.11.521-030.55	IACP	5,000
001.11.521-030.55	In-Service Training	3,000
001.11.521-030.55	K-9 and Handler - Certification and Training	2,000
001.11.521-030.55	Sponsorship Program	25,000
001.11.521-030.55	SRT Training	5,000
001.11.521-030.55	Taser Instructor Certification Course	1,200
Operating Expense Training Total		80,925

Expenditure Detail

			FY 2026
Capital Outlay Machinery & Equipment			
001.11.521-060.64	Crimescene Barrier System		5,000
001.11.521-060.64	Flock Flex ALPR 1 of 5		3,500
001.11.521-060.64	Flock Safety - Gunshot Detection/ALPR (Year 3 of 5)		100,000
001.11.521-060.64	Marked Patrol Cars (End of Lease Purchase)		4,000
001.11.521-060.64	Marked Patrol Cars Enterprise Lease 1 of 5*		75,000
001.11.521-060.64	Misc. Equipment (Firearms, Uniforms, Ballistic Vest)*		8,400
001.11.521-060.64	Motorola Lease (Watchguard and Radios 1 of 5)*		17,534
001.11.521-060.64	Motorola Mobile Radios		6,030
001.11.521-060.64	Rapid ID		41,652
001.11.521-060.64	Second Interview Room Motorola (Year 2 of 5)		4,127
001.11.521-060.64	Surveillance Equipment		11,000
001.11.521-060.64	Taser 1 Officer (Year 1 of 3)		2,427
001.11.521-060.64	Toughbooks		1,900
001.11.521-060.64	Vehicle Striping		750
001.11.521-060.64	Watchguard Replacement (35 In car/50 BC)		33,430
Capital Outlay Machinery & Equipment Total			314,750
Total			2,247,511

Positions

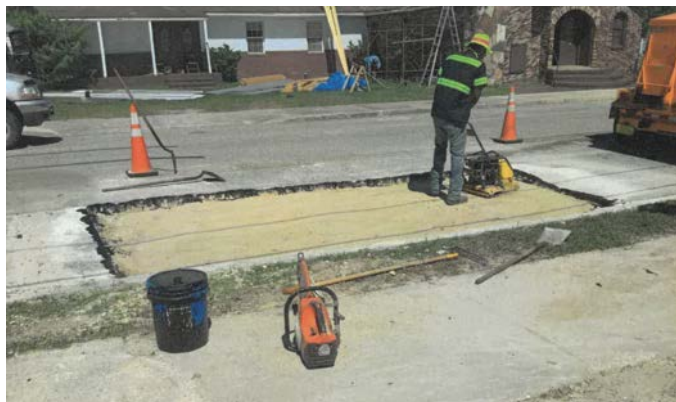
Account	Position	FY 2025	FY 2026
001.11.521	Accreditation Manager	1	1
	Administrative Assistant	2	2
	Assistant Police Chief	1	1
	Community Relations Coord.	1	1
	Crime Scene/Evidence Tech	1	1
	IT Public Safety Technician	1	1
	Police Chief	1	1
	Police Investigator	5	5
	Police Lieutenant	2	2
	Police Officer	35	36
	Police Ops Sergeant	1	1
	Records Coordinator	4	4
	Police Reservist	3	3
	School Crossing Guard	4	4
	Police Sergeant	6	6
	Total	68	69

Public Works

The goal of the Public Works Department is to provide top quality, professional, efficient and timely delivery of services to City Residents, businesses, and City departments.

We plan to train and develop to meet the future growth. The Public Works Department will continue the process of improvement through public and employee trust, flexibility, innovation, competitiveness, responsibility and accountability, with employee excellence and satisfaction; while supporting all City departments.

Public Works is responsible for the City's infrastructure, including the construction, maintenance and repair of street, parks, signs, signalization, streetlights, storm drains, and sidewalk repairs, as well as for the repair and maintenance of all City facilities. The Department also assists with special events and installs holiday decorations and City banners along the roadways.



The Traffic Control Department is responsible for the continued implementation of progressive public safety through the use of traffic signalization, signage, and pavement markings. Traffic Control maintains traffic control signage and traffic control lighting within the City of Lake City limits.



The Facilities and Grounds Department maintains City Hall and other city facilities, medians and parks, by providing custodial, painting, plumbing, electrical, carpentry, irrigation and ball field maintenance services. Emphasis is placed on ensuring that all city owned facilities remain hazard-free, in optimum working condition, and aesthetically pleasing.

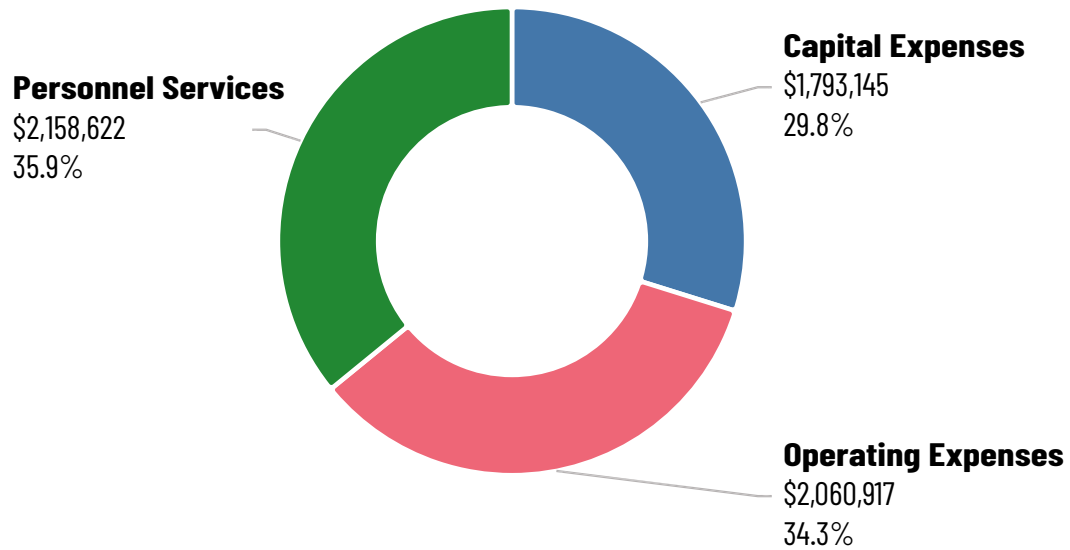


The Streets and Drainage Division maintains the streets, drainage, rights-of-way, and sidewalks within the City's corporate limits in accordance with local and State laws. Streets and Drainage Division provides a street sweeping and storm water inlet cleaning program to minimize the pollution entering our lake systems. All curbed streets are swept on a weekly basis. All storm inlets are inspected and cleaned (if necessary) on an annual basis.



The primary goal of the City's Public Works Department is to maintain and improve essential infrastructure and services to ensure a safe, clean, and functional environment for the community.

Department Expenditures



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
001.15.541-010.12 Salary	1,338,824	1,299,841	(38,983)	(2.9)%
001.15.541-010.14 Overtime	50,000	50,000	0	—%
001.15.541-010.21 FICA	102,915	103,717	802	0.8%
001.15.541-010.22 Retirement Contributions	175,716	184,314	8,598	4.9%
001.15.541-010.23 Life, Health & Disability	362,468	428,608	66,140	18.2%
001.15.541-010.24 Workers Compensation	107,806	92,142	(15,664)	(14.5)%
Personnel Services Total	2,137,729	2,158,622	20,893	1.0%
Operating Expenses				
001.15.541-030.31 Professional Services	55,000	15,000	(40,000)	(72.7)%
001.15.541-030.34 Contractual Services	425,903	429,732	3,829	0.9%
001.15.541-030.41 Communication Services	60,780	66,856	6,076	10.0%
001.15.541-030.43 Utility Services	461,300	461,300	0	—%
001.15.541-030.44 Rental & Leases	200,073	219,105	19,032	9.5%
001.15.541-030.46 Repair & Maintenance	349,901	384,895	34,994	10.0%
001.15.541-030.51 Office Supplies	2,400	2,400	0	—%
001.15.541-030.52 Operating Supplies	271,066	394,929	123,863	45.7%
001.15.541-030.53 Road Material & Supplies	75,800	75,800	0	—%
001.15.541-030.55 Training	10,900	10,900	0	—%
Operating Expenses Total	1,913,123	2,060,917	147,794	7.7%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Capital Expenses					
001.15.541-060.63	Infrastructure	1,449,491	1,415,041	(34,450)	(2.4)%
001.15.541-060.64	Machinery & Equipment	616,510	378,104	(238,406)	(38.7)%
Capital Expenses Total		2,066,001	1,793,145	(272,856)	(13.2)%
Total		6,116,853	6,012,684	(104,169)	(1.7)%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
001.15.541-030.31	Engineering		15,000
Operating Expense Professional Services Total			15,000
Operating Expense Contractual Services			
001.15.541-030.34	Cemetery Maintenance		56,700
001.15.541-030.34	Hwy 90 Median Maintenance		16,000
001.15.541-030.34	Lighting Contractors		183,307
001.15.541-030.34	MCA Camera Licenses		20,750
001.15.541-030.34	New World Software Maintenance		25,850
001.15.541-030.34	Traffic Signal Contractors		147,875
Operating Expense Contractual Services Total			450,482
Operating Expense Communication Services			
001.15.541-030.41	AT&T Mobility		3,006
001.15.541-030.41	AT&T Pro Cabs		11,065
001.15.541-030.41	Comcast		3,865
001.15.541-030.41	Comcast Business		42,300
001.15.541-030.41	Dept of Management Services		3,500
001.15.541-030.41	Verizon		3,120
Operating Expense Communication Services Total			66,856
Operating Expense Utility Services			
001.15.541-030.43	Clay Electric		22,800
001.15.541-030.43	Florida Power & Light		384,000
001.15.541-030.43	Water Sewer Utility		54,500
Operating Expense Utility Services Total			461,300
Operating Expense Rental & Leases			
001.15.541-030.44	Copier		1,750
001.15.541-030.44	Enterprise Leased Vehicles		183,447
001.15.541-030.44	Equipment Rentals		10,000
001.15.541-030.44	Long Reach Excavator (1 month)		14,148
001.15.541-030.44	Mats and Rugs		760
001.15.541-030.44	Uniforms		9,000
Operating Expense Rental & Leases Total			219,105

Expenditure Detail

FY 2026		
Operating Expense Repair & Maintenance		
001.15.541-030.46	Ditch Spraying	10,951
001.15.541-030.46	Field Marking Paint	2,000
001.15.541-030.46	Gate Maintenance for PW Electrical Gate	3,500
001.15.541-030.46	Heavy Equipment Maintenance	10,000
001.15.541-030.46	Holiday Maintenance	20,000
001.15.541-030.46	HVAC Maintenance	900
001.15.541-030.46	Maintenance Fee of Leased Vehicles	10,694
001.15.541-030.46	Parks Maintenance	25,000
001.15.541-030.46	Pest Control	350
001.15.541-030.46	Repairs to Traffic Building	3,000
001.15.541-030.46	Sidewalk Repairs	50,000
001.15.541-030.46	Stormwater Repairs	100,000
001.15.541-030.46	Street Repairs	40,000
001.15.541-030.46	Teen Town/ Park Repair and Maintenance	30,000
001.15.541-030.46	Traffic Loops	5,000
001.15.541-030.46	Vehicle and Equipment Repair	70,000
001.15.541-030.46	Weed and Pest Control at Memorial Stadium	3,500
Operating Expense Repair & Maintenance Total		384,895
Operating Expense Office Supplies		
001.15.541-030.51	Office Supplies	2,400
Operating Expense Office Supplies Total		2,400

Expenditure Detail

			FY 2026
Operating Expense Operating Supplies			
001.15.541-030.52	AED		1,500
001.15.541-030.52	Antique Poles		15,000
001.15.541-030.52	Barricades, Cones & Cone Bars		12,000
001.15.541-030.52	Cameras for City Parks		15,000
001.15.541-030.52	Conflict Monitor Tester		15,000
001.15.541-030.52	Debris Removal		6,500
001.15.541-030.52	Fuel - Vehicle & Equipment		87,600
001.15.541-030.52	iPads, Accessories, & Computers		10,000
001.15.541-030.52	Lights for Pole Barn		13,000
001.15.541-030.52	Locates		2,520
001.15.541-030.52	Memorial Stadium Restrooms		40,000
001.15.541-030.52	Railroad Crossings		12,454
001.15.541-030.52	Small Equipment		5,000
001.15.541-030.52	Solid Waste		47,800
001.15.541-030.52	Stipend - Boots and Pants		6,600
001.15.541-030.52	Supplies		85,000
001.15.541-030.52	Traffic Controller Cabinet		16,155
001.15.541-030.52	Various Tools for Traffic		3,800
Operating Expense Operating Supplies Total			394,929
Operating Expense Road Material & Supplies			
001.15.541-030.53	57 Stone		4,000
001.15.541-030.53	Bulk Cold Asphalt		4,800
001.15.541-030.53	Hot Asphalt Mix		16,000
001.15.541-030.53	Limerock		15,000
001.15.541-030.53	Milling		21,000
001.15.541-030.53	Street Striping		15,000
Operating Expense Road Material & Supplies Total			75,800
Operating Expense Training			
001.15.541-030.55	CDL		2,700
001.15.541-030.55	MOT Training		1,400
001.15.541-030.55	Various Training and Safety Equipment		6,800
Operating Expense Training Total			10,900

Expenditure Detail

			FY 2026
Capital Outlay Infrastructure			
001.15.541-060.63	CIPP Pulled in Place Liners		100,000
001.15.541-060.63	Gwen Lake - Four Waters		291,400
001.15.541-060.63	Mill and Repave NE Bailey St		57,320
001.15.541-060.63	Mill and Repave NE Bradley Ter		58,111
001.15.541-060.63	Mill and Repave NE Congress		117,644
001.15.541-060.63	Mill and Repave NE Saint Clair St--Broadway to Center		28,555
001.15.541-060.63	Mill and Repave NW Texas Ave		200,900
001.15.541-060.63	Mill and Repave SE Castillo Ter		61,111
001.15.541-060.63	Undesignated Projects		500,000
		Capital Outlay Infrastructure Total	1,415,041
Capital Outlay Machinery & Equipment			
001.15.541-060.64	16' Dump Trailer with 48" sides		16,515
001.15.541-060.64	6'11 X 16' Heavy Duty Full Tilt Equipment Trailer		9,390
001.15.541-060.64	Asset Management Software		200,000
001.15.541-060.64	Boom Attachment & 48" Saw blade for MowerMax		27,315
001.15.541-060.64	Caterpillar Cold Planer		31,190
001.15.541-060.64	Compact Skid Steer CTX 160		58,689
001.15.541-060.64	Hydraulic Thumb for 308 Cat		6,405
001.15.541-060.64	Mowers		28,600
		Capital Outlay Machinery & Equipment Total	378,104
		Total	3,874,811

Positions

Account	Position	FY 2025	FY 2026
001.15.541	Crew Leader	5	5
	Director of Public Works	1	1
	Equipment Operator II	4	4
	Maintenance Worker I/II	15	15
	Public Works Supervisor	3	3
	Senior Administrative Assistant	1	1
	Senior Concrete Finisher	1	1
	Small Engine Mechanic	1	1
	Total	31	31

Public Assistance

The Public Assistance allocation within the City of Lake City's annual budget reflects the City's commitment to enhancing quality of life, promoting community engagement, and supporting essential services delivered by key nonprofit and civic organizations. The following allocations represent strategic partnerships designed to strengthen the fabric of the community through targeted financial support.

Chamber of Commerce

The City provides funding to the Lake City-Columbia County Chamber of Commerce to support economic development, business retention, and local workforce initiatives. This partnership enhances the City's visibility, fosters a favorable business climate, and promotes entrepreneurship through community events and marketing efforts.

Lake City Animal Shelter

The budget includes appropriations to support the Lake City Animal Shelter in its mission to provide humane care for stray, abandoned, and surrendered animals. Funding helps ensure adequate staffing, veterinary services, shelter maintenance, and community outreach programs such as adoption events and spay/neuter campaigns.

Columbia County Senior Services

Financial support is allocated to Columbia County Senior Services to assist in delivering essential programs for the elderly population. These services include daily meals, transportation, wellness checks, and recreational activities. This funding helps address the health, independence, and social needs of the senior community within Lake City.



Columbia County Historical Museum

The City recognizes the importance of preserving and celebrating local history through support for the Columbia County Historical Museum. Budgeted funds assist with operational costs, exhibit development, educational programs, and historical preservation efforts that enrich community identity and tourism.

Mayor's Matching Grant Program

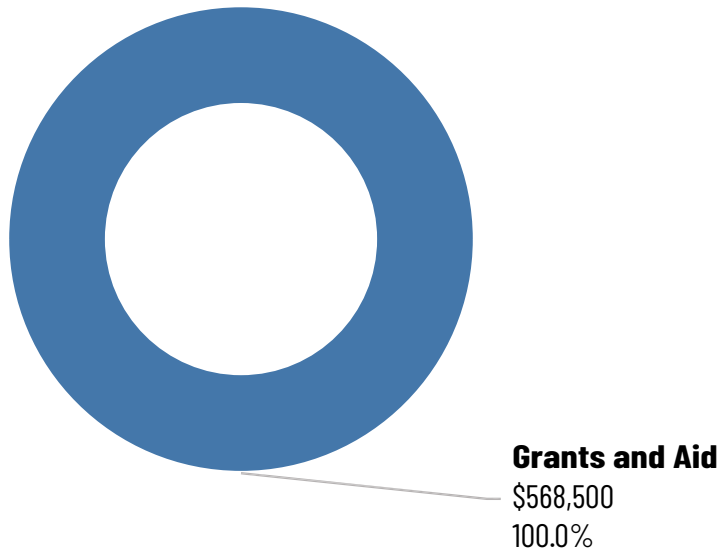
The Mayor's Matching Grant Program empowers local nonprofit organizations by providing matching funds for community-based projects. These grants promote civic pride and volunteerism with an emphasis on youth engagement.

City of Lake City's Mayor's Matching Grant



The Public Assistance budget reflects the City's proactive approach to fostering strong community partnerships. By investing in these local organizations and initiatives, the City of Lake City continues to advance its mission of building a vibrant, inclusive, and well-supported community.

Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Grants and Aid					
001.16.562-080.82	Aid to Private Organizations	201,000	201,000	0	—%
001.16.564-080.82	Aid to Private Organizations	82,500	82,500	0	—%
001.16.573-080.82	Aid to Private Organizations	11,000	5,000	(6,000)	(54.5)%
001.16.574-080.82	Aid to Private Organizations	394,500	280,000	(114,500)	(29.0)%
Grants and Aid Total		689,000	568,500	(120,500)	(17.5)%
Total		689,000	568,500	(120,500)	(17.5)%

Expenditure Detail

			FY 2026
Grants and Aid Aid to Private Organizations			
001.16.562-080.82	Lake City Animal Shelter		201,000
001.16.564-080.82	Columbia County Senior Services		82,500
001.16.573-080.82	Columbia County Historical Museum		5,000
001.16.574-080.82	Chamber of Commerce		30,000
001.16.574-080.82	Mariah Smith Fund - Gun Violence Prevention		150,000
001.16.574-080.82	Mayor's Matching Grant Program		100,000
Grants and Aid Aid to Private Organizations Total			568,500
Total			568,500

Garbage Services



The City of Lake City contracts with Waste Pro USA, Inc. for comprehensive solid waste collection and disposal services. Waste Pro serves as the primary provider for residential garbage, yard waste, and bulk item collection within the City limits, ensuring a clean, safe, and environmentally responsible community.

In addition to routine collection, Waste Pro supports the City's goals for sustainability and public health by maintaining compliance with all applicable environmental regulations. Their services play a critical role in reducing illegal dumping, controlling odors, and enhancing the overall appearance of Lake City neighborhoods.

The City monitors Waste Pro's performance through contractual service level agreements, with emphasis on customer satisfaction, timely service delivery, and complaint resolution. Waste Pro maintains a local operations team in North Florida to support efficient service response and community engagement.

Through its partnership with Waste Pro, Lake City remains committed to providing reliable, cost-effective, and eco-conscious solid waste management services to residents and businesses alike.

Waste Pro Schedule:

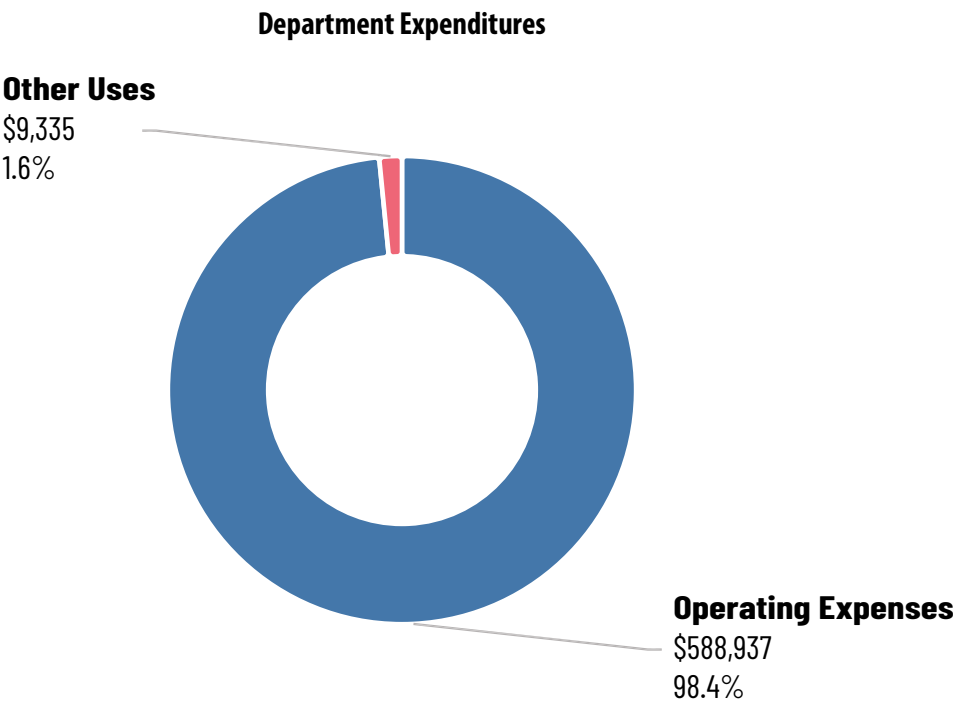
Utility Customers residing east of Main Boulevard – Garbage pick-up day is Monday

Utility Customers residing west of Main Boulevard - Garbage pick-up day is Thursday

Utility Customers in City limits - Yard Waste pick-up is Wednesday*

Utility Customers outside City limits, please call Waste Pro for the pickup day.

*Yard waste/Debris is not to exceed the volume dimensions which measure 4 feet high by 4 feet wide by 8 feet long. Limbs shall not exceed 6 feet in length and 6 inches in diameter. No one item can weigh more than 40 lbs. Grass clippings, leaves or other organic cuttings must be bagged or containerized. For any waste pick-up outside these guidelines or additional information, please call Waste Pro at (386)758-7800.



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
001.18.534-030.34	Contractual Services	588,293	588,937	644	0.1%
Operating Expenses Total		588,293	588,937	644	0.1%
Other Uses					
001.18.534-090.99.01	Other Uses	9,335	9,335	0	—%
Other Uses Total		9,335	9,335	0	—%
Total		597,628	598,272	644	0.1%

Expenditure Detail

			FY 2026
Operating Expense Contractual Services			
001.18.534-030.34	Contractual Services		588,937
Operating Expense Contractual Services Total			588,937
Other Uses Other Uses Bad Debts			
001.18.534-090.99.01	Bad Debt		9,335
Other Uses Other Uses Bad Debts Total			9,335
Total			598,272

Growth Management

The Growth Management Department is responsible for a wide range of services, including current and long-range planning, zoning administration, building permitting and inspections, and code enforcement. The department is committed to delivering efficient, responsive, and customer-focused services to residents, contractors, and developers. Our goal is to support a well-planned, sustainable, and vibrant community that enhances the quality of life for all who live and work in Lake City.



Departmental Objectives and Guiding Principles:

Continuous Improvement: We are dedicated to enhancing our processes and services to better meet the evolving needs of the community.

Guiding Future Growth: We provide strategic direction on how and where development should occur, ensuring that growth is inclusive and benefits all residents.

Balancing Growth and Preservation: We promote responsible development while protecting the natural environment and preserving the character of Lake City's neighborhoods.

Economic Opportunity: We support policies and practices that encourage a healthy, diverse, and resilient local economy.

Public Health and Safety: We prioritize the safety and well-being of residents by ensuring compliance with building codes and safety standards.

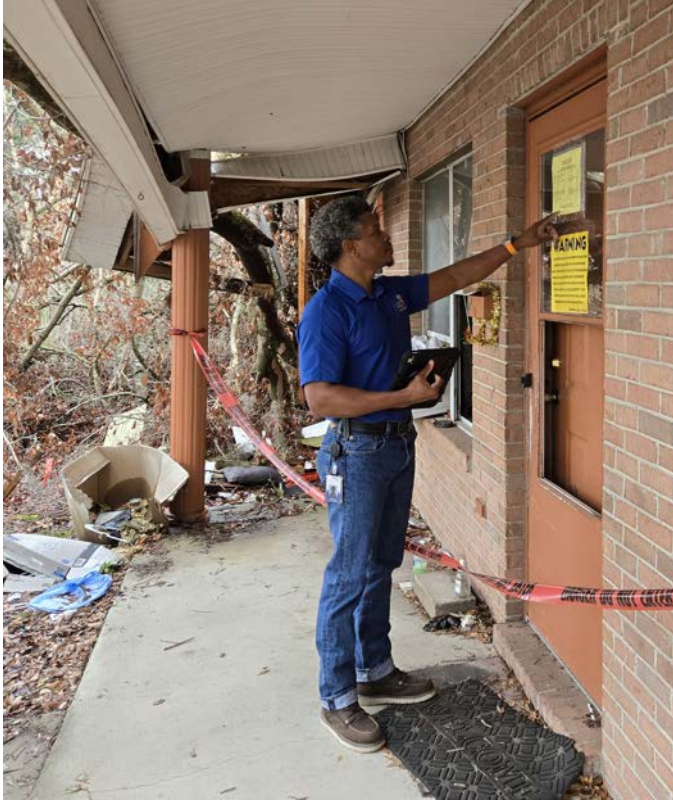
Fair and Impartial Enforcement: We uphold consistency and fairness in all inspections and code enforcement activities, treating all residents and businesses equitably.

Maintaining Community Standards: We actively address issues such as blight, nuisance properties, and property maintenance to preserve neighborhood integrity and appearance.

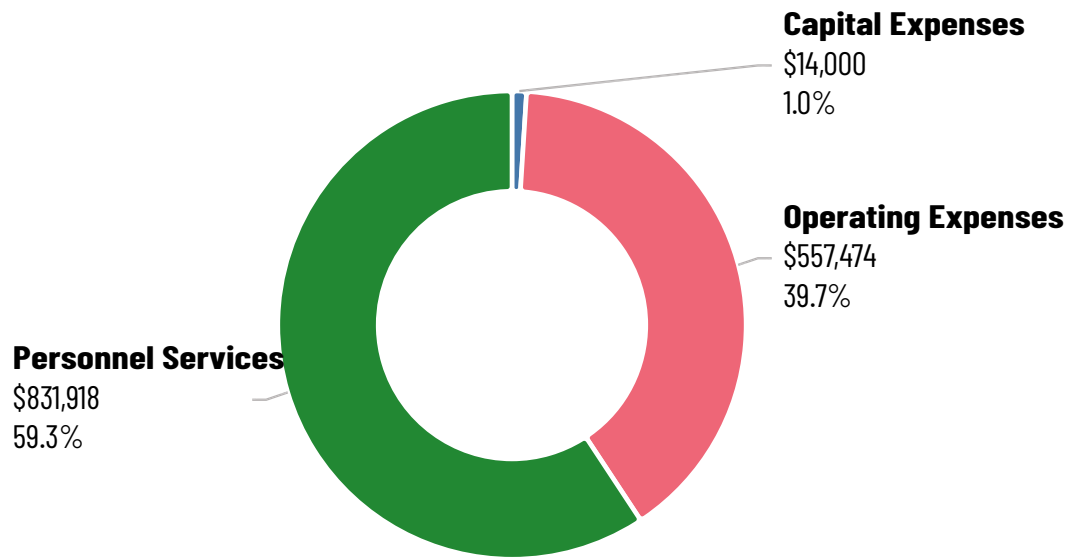
Promoting Voluntary Compliance: We emphasize education and outreach to encourage property owners to meet code requirements, using enforcement as a last resort.

Through proactive planning and responsive service, the Growth Management Department plays a vital role in shaping a thriving and well-balanced future for Lake City.





Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
001.55.524-010.12	Salary	645,330	578,196	(67,134)	(10.4)%
001.55.524-010.21	FICA	49,416	44,273	(5,143)	(10.4)%
001.55.524-010.22	Retirement Contributions	81,034	82,549	1,515	1.9%
001.55.524-010.23	Life, Health & Disability	191,520	117,055	(74,465)	(38.9)%
001.55.524-010.24	Workers Compensation	13,724	9,845	(3,879)	(28.3)%
Personnel Services Total		981,024	831,918	(149,106)	(15.2)%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
001.55.524-030.31	Professional Services	185,000	165,000	(20,000)	(10.8)%
001.55.524-030.34	Contractual Services	361,747	151,374	(210,373)	(58.2)%
001.55.524-030.40	Travel	12,200	28,200	16,000	131.1%
001.55.524-030.41	Communication Services	20,828	11,906	(8,922)	(42.8)%
001.55.524-030.42	Postage	12,000	12,500	500	4.2%
001.55.524-030.44	Rental & Leases	18,124	34,830	16,706	92.2%
001.55.524-030.46	Repair & Maintenance	5,000	11,500	6,500	130.0%
001.55.524-030.47	Printing & Binding	11,000	4,000	(7,000)	(63.6)%
001.55.524-030.49	Other Current Charges	60,000	60,000	0	—%
001.55.524-030.51	Office Supplies	4,300	10,000	5,700	132.6%
001.55.524-030.52	Operating Supplies	4,000	39,700	35,700	892.5%
001.55.524-030.54	Books, Subscription & Membership	12,318	9,664	(2,654)	(21.5)%
001.55.524-030.55	Training	14,974	18,800	3,826	25.6%
Operating Expenses Total		721,491	557,474	(164,017)	(22.7)%
Capital Expenses					
001.55.524-060.64	Machinery & Equipment	7,000	14,000	7,000	100.0%
Capital Expenses Total		7,000	14,000	7,000	100.0%
Total		1,709,515	1,403,392	(306,123)	(17.9)%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
001.55.524-030.31	Attorney Fees for Foreclosures	40,000
001.55.524-030.31	North Central Florida Regional Planning Council	25,000
001.55.524-030.31	Surveying of Parcels	65,000
001.55.524-030.31	Traffic Analysis	35,000
Operating Expense Professional Services Total		165,000
Operating Expense Contractual Services		
001.55.524-030.34	Clean Up of Overgrown Parcels	20,000
001.55.524-030.34	Code Enforcement Special Magistrate	10,000
001.55.524-030.34	Demolition of Hazardous Structures	40,000
001.55.524-030.34	Mobility Cost	75,000
001.55.524-030.34	New World Software Maintenance	2,374
001.55.524-030.34	VUSPEX Virtual Inspection Program	4,000
Operating Expense Contractual Services Total		151,374
Operating Expense Travel		
001.55.524-030.40	APA Conference Association	3,800
001.55.524-030.40	BOAF Conference (BPS)	4,000
001.55.524-030.40	BOAF Permit Tech Conference (BPS)	3,000
001.55.524-030.40	Florida Association of Code Enforcement	3,000
001.55.524-030.40	Florida Planning and Zoning Conference	3,000
001.55.524-030.40	Misc Building Inspector Classes (BPS)	3,000
001.55.524-030.40	Misc Code Enforcement Classes	3,000
001.55.524-030.40	Tyler Tech Conference	5,400
Operating Expense Travel Total		28,200
Operating Expense Communication Services		
001.55.524-030.41	AT&T Mobility	4,000
001.55.524-030.41	AT&T Pro Cabs	1,428
001.55.524-030.41	Comcast Business	5,076
001.55.524-030.41	Dept of Management Services	967
001.55.524-030.41	Verizon	435
Operating Expense Communication Services Total		11,906
Operating Expense Postage		
001.55.524-030.42	Building (BPS)	500
001.55.524-030.42	Business Tax Receipt Mailings	3,000
001.55.524-030.42	Code Enforcement Mailings	4,000
001.55.524-030.42	Planning and Zoning Mailings	5,000
Operating Expense Postage Total		12,500

Expenditure Detail

FY 2026		
Operating Expense Rental & Leases		
001.55.524-030.44	Copier Rental	2,900
001.55.524-030.44	Enterprise Vehicles	31,930
Operating Expense Rental & Leases Total		34,830
Operating Expense Repair & Maintenance		
001.55.524-030.46	Vehicle Maintenance	6,000
001.55.524-030.46	Vehicle Maintenance (BPS)	2,000
001.55.524-030.46	Vehicle Safety Lighting (BPS)	1,000
001.55.524-030.46	Vehicle Safety Lighting (Codes)	2,500
Operating Expense Repair & Maintenance Total		11,500
Operating Expense Printing & Binding		
001.55.524-030.47	BTR	1,000
001.55.524-030.47	Code Enforcement	500
001.55.524-030.47	Permitting (BPS)	500
001.55.524-030.47	Planning and Zoning	2,000
Operating Expense Printing & Binding Total		4,000
Operating Expense Other Current Charges		
001.55.524-030.49	Clerk of Courts Recording Fees	5,000
001.55.524-030.49	Lake City Reporter - Annexation/Planning & Zoning	30,000
001.55.524-030.49	Misc (BPS)	5,000
001.55.524-030.49	Misc Fees and Charges	10,000
001.55.524-030.49	Public Outreach	5,000
001.55.524-030.49	Public Outreach (BPS)	5,000
Operating Expense Other Current Charges Total		60,000
Operating Expense Office Supplies		
001.55.524-030.51	Office Supplies	7,500
001.55.524-030.51	Office Supplies (BPS)	2,500
Operating Expense Office Supplies Total		10,000

Expenditure Detail

			FY 2026
Operating Expense Operating Supplies			
001.55.524-030.52	Computers and Dual Monitors (Codes)		4,000
001.55.524-030.52	Field Personnel Safety (BPS)		800
001.55.524-030.52	Field Personnel Safety (Codes) Protective Vests		4,000
001.55.524-030.52	Field Tech Vehicle Mounts (BPS)		1,800
001.55.524-030.52	Field Tech Vehicle Mounts and Printers (Codes)		3,600
001.55.524-030.52	General Supplies		15,000
001.55.524-030.52	General Supplies (BPS)		5,000
001.55.524-030.52	Kiosk Computer & Stand		500
001.55.524-030.52	Kiosk Computer & Stand (BPS)		2,000
001.55.524-030.52	Tools & Equipment (BPS)		1,000
001.55.524-030.52	Uniforms		1,000
001.55.524-030.52	Uniforms (BPS)		1,000
Operating Expense Operating Supplies Total			39,700
Operating Expense Books, Subscription & Membership			
001.55.524-030.54	American Planning Association		800
001.55.524-030.54	Books		500
001.55.524-030.54	Building Official Association of Florida Dues		600
001.55.524-030.54	Columbia Builders Association		555
001.55.524-030.54	Florida Association of Code Enforcement		500
001.55.524-030.54	Florida Flood Plain Association		150
001.55.524-030.54	Florida ICC Subscription - FBC (BPS)		900
001.55.524-030.54	ICC Dues		400
001.55.524-030.54	Mail Chimp		800
001.55.524-030.54	North Central Florida Planning Council Membership		4,300
001.55.524-030.54	Project Management Institute		159
Operating Expense Books, Subscription & Membership Total			9,664

Expenditure Detail

			FY 2026
Operating Expense Training			
001.55.524-030.55	BOAF Conference		1,500
001.55.524-030.55	BOAF Permit Tech Conference		1,000
001.55.524-030.55	Customer Service Training		500
001.55.524-030.55	FACE Conference		1,300
001.55.524-030.55	FL APA Conference		1,000
001.55.524-030.55	FL P & Z Conference		1,000
001.55.524-030.55	Training and CEU's for Building Inspectors & Techs (BPS)		6,000
001.55.524-030.55	Training and CEU's for Code Enforcement		4,000
001.55.524-030.55	Tyler Tech Conference		2,500
Operating Expense Training Total			18,800
Capital Outlay Machinery & Equipment			
001.55.524-060.64	Plotter		6,500
001.55.524-060.64	Purchase Truck - Airport		4,500
001.55.524-060.64	Purchase Truck - Fire		3,000
Capital Outlay Machinery & Equipment Total			14,000
Total			571,474

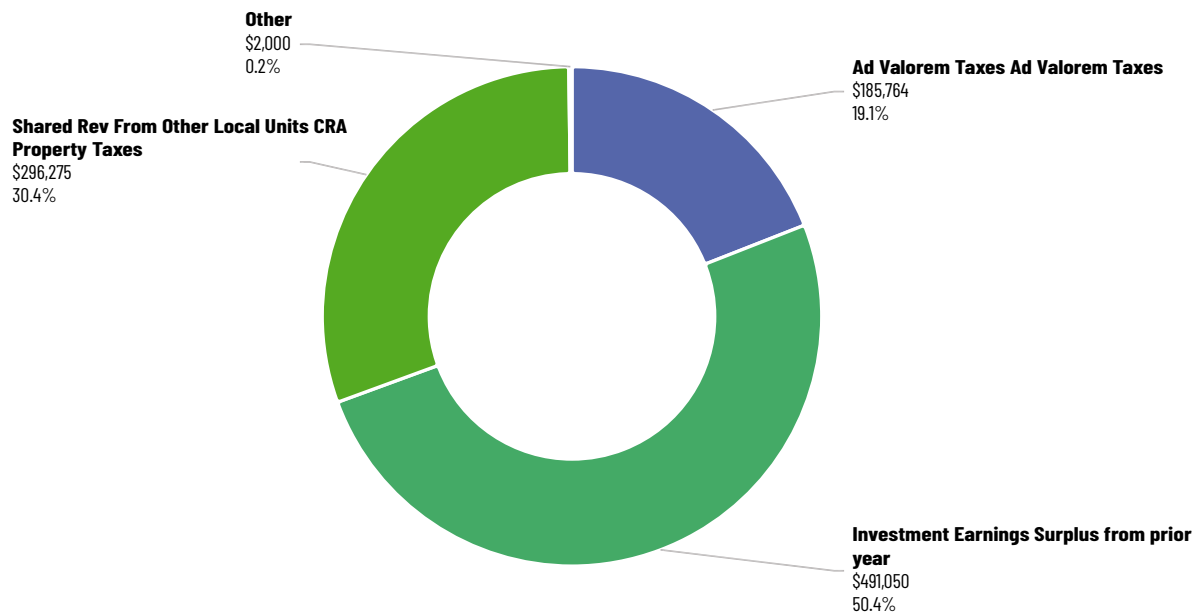
Positions

Account	Position	FY 2025	FY 2026
001.55.524	Assistant Director of Growth Mgmt	1	0
	Building Inspector	1	1
	Code Enforcement Officer	2	2
	Director of Growth Management	1	1
	Permits Technician	2	2
	Planning Technician	1	1
	Principal Planner	1	1
	Total	9	8



Community Redevelopment Agency

		FY 2025	FY 2026	Difference	% Change
Community Redevelopment Agency					
103-311.00	Ad Valorem Taxes Ad Valorem Taxes	164,158	185,764	21,606	13.2%
103-334.90	State Grant Other	726,000	0	(726,000)	(100.0)%
103-338.10	Shared Rev From Other Local Units CRA Property Taxes	261,815	296,275	34,460	13.2%
103-347.20.03	Culture/Recreation Parks & Recreation Park & Building	3,500	2,000	(1,500)	(42.9)%
103-390.00	Investment Earnings Surplus from prior year	270,667	491,050	220,383	81.4%
Community Redevelopment Agency Total		1,426,140	975,089	(451,051)	(31.6)%



		FY 2025	FY 2026	Difference	% Change
40	CRA	1,426,140	975,089	(451,051)	(31.6)%
Total		1,426,140	975,089	(451,051)	(31.6)%

CRA



CRA Boundary Districts

Under Florida law (Chapter 163, Part III), local governments are able to designate areas as Community Redevelopment Areas when certain conditions exist. Since all the monies used in financing CRA activities are locally generated, CRAs are not overseen by the state, but redevelopment plans must be consistent with local government comprehensive plans. Examples of conditions that can support the creation of a Community Redevelopment Area include, but are not limited to: the presence of substandard or inadequate structures, a shortage of affordable housing, inadequate infrastructure, insufficient roadways, and inadequate parking. To document that the required conditions exist, the local government must survey the proposed redevelopment area and prepare a Finding of Necessity. If the Finding of Necessity determines that the required conditions exist, the local government may create a Community Redevelopment Area to provide the tools needed to foster and support redevelopment of the targeted area.



Wilson Park

Community Redevelopment Agency (CRA) refers to a public entity created by a city or county to implement the community redevelopment activities outlined under the Community Redevelopment Act which was enacted in 1969

(Chapter 163, Part III, Florida Statutes). The CRA is established by the local government and functions within that local government. The City of Lake City established the Community Redevelopment Agency (CRA) in 1981 to create an area in which the Central Business District would evolve into a more dynamic office, service, financial, entertainment, residential and governmental area.

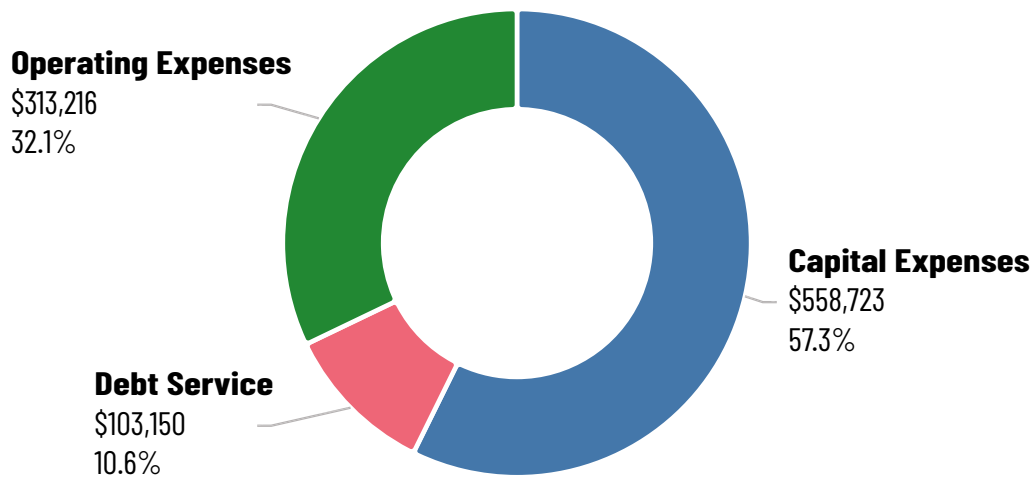


Darby Pavillion



Sallie Mae Jerry Memorial Park

Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
103.40.559-030.31	Professional Services	3,500	83,000	79,500	2,271.4%
103.40.559-030.32	Accounting & Auditing	5,000	5,000	0	—%
103.40.559-030.34	Contractual Services	2,471	7,798	5,327	215.6%
103.40.559-030.40	Travel	0	5,500	5,500	100.0%
103.40.559-030.41	Communication Services	4,896	4,896	0	—%
103.40.559-030.43	Utility Services	9,600	9,600	0	—%
103.40.559-030.45	Insurance	27,505	29,422	1,917	7.0%
103.40.559-030.46	Repair & Maintenance	22,000	34,500	12,500	56.8%
103.40.559-030.47	Printing & Binding	700	700	0	—%
103.40.559-030.49	Other Current Charges	0	100,000	100,000	100.0%
103.40.559-030.52	Operating Supplies	39,000	31,000	(8,000)	(20.5)%
103.40.559-030.54	Books, Subscription & Membership	0	700	700	100.0%
103.40.559-030.55	Training	0	1,100	1,100	100.0%
Operating Expenses Total		114,672	313,216	198,544	173.1%
Capital Expenses					
103.40.559-060.63	Infrastructure	1,208,317	558,723	(649,594)	(53.8)%
Capital Expenses Total		1,208,317	558,723	(649,594)	(53.8)%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Debt Service					
103.40.559-070.71	Principal	93,052	94,734	1,682	1.8%
103.40.559-070.72	Interest	10,099	8,416	(1,683)	(16.7)%
Debt Service Total		103,151	103,150	(1)	(0.0)%
Total		1,426,140	975,089	(451,051)	(31.6)%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
103.40.559-030.31	CRA Plan Update, 2nd Half of Contract		83,000
Operating Expense Professional Services Total			83,000
Operating Expense Accounting & Auditing			
103.40.559-030.32	Audit		5,000
Operating Expense Accounting & Auditing Total			5,000
Operating Expense Contractual Services			
103.40.559-030.34	MCA Camera Licenses		3,300
103.40.559-030.34	New World Software Maintenance		4,498
Operating Expense Contractual Services Total			7,798
Operating Expense Travel			
103.40.559-030.40	Travel to CRA training		5,500
Operating Expense Travel Total			5,500
Operating Expense Communication Services			
103.40.559-030.41	Comcast Business		4,896
Operating Expense Communication Services Total			4,896
Operating Expense Utility Services			
103.40.559-030.43	Florida Power & Light		1,000
103.40.559-030.43	Water Sewer Utility		8,600
Operating Expense Utility Services Total			9,600
Operating Expense Insurance			
103.40.559-030.45	FMIT		29,422
Operating Expense Insurance Total			29,422
Operating Expense Repair & Maintenance			
103.40.559-030.46	HVAC Maintenance		300
103.40.559-030.46	Misc Repairs & Maintenance		27,200
103.40.559-030.46	Olustee Park Gazebo Repair		7,000
Operating Expense Repair & Maintenance Total			34,500
Operating Expense Printing & Binding			
103.40.559-030.47	CRA Annual Report		700
Operating Expense Printing & Binding Total			700
Operating Expense Other Current Charges			
103.40.559-030.49	CRA Facade Grant		100,000
Operating Expense Other Current Charges Total			100,000

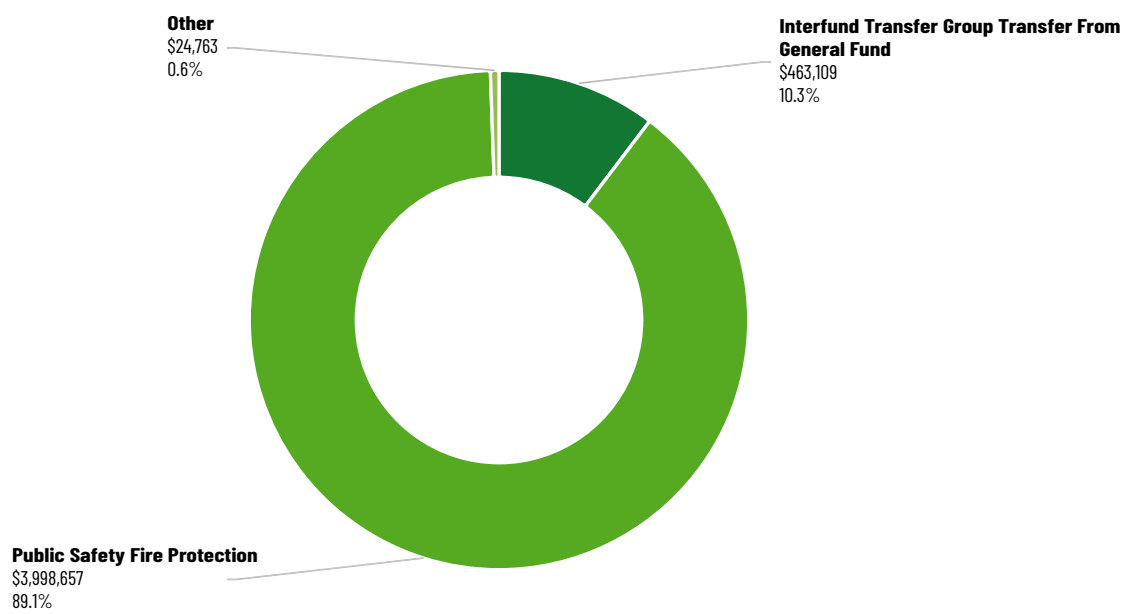
Expenditure Detail

			FY 2026
Operating Expense Operating Supplies			
103.40.559-030.52	Operating Supplies		25,000
103.40.559-030.52	Upgrade Park Camera		6,000
Operating Expense Operating Supplies Total			31,000
Operating Expense Books, Subscription & Membership			
103.40.559-030.54	FL Redevelopment Assoc. Annual Membership		700
Operating Expense Books, Subscription & Membership Total			700
Operating Expense Training			
103.40.559-030.55	FRA Annual Conference, CRA Board Member Training		1,100
Operating Expense Training Total			1,100
Capital Outlay Infrastructure			
103.40.559-060.63	Undesignated Projects		558,723
Capital Outlay Infrastructure Total			558,723
Debt Service Principal			
103.40.559-070.71	CRA Redevelopment Loan - First Federal		94,734
Debt Service Principal Total			94,734
Debt Service Interest			
103.40.559-070.72	CRA Redevelopment Loan - First Federal		8,416
Debt Service Interest Total			8,416
Total			975,089



Fire Special Assessment

		FY 2025	FY 2026	Difference	% Change
Fire Special Assessment					
110-331.20	Federal Grants Public Safety	239,200	0	(239,200)	(100.0)%
110-342.20	Public Safety Fire Protection	2,622,022	3,998,657	1,376,635	52.5%
110-342.50	Public Safety Protective Inspection Fee	0	3,157	3,157	100.0%
110-361.10	Interest & Other Earnings Interest	2,000	19,856	17,856	892.8%
110-369.90	Other Misc Revenue Revenue	0	1,750	1,750	100.0%
110-381.00.01	Interfund Transfer Group Transfer From General Fund	925,056	463,109	(461,947)	(49.9)%
110-390.00	Investment Earnings Surplus from prior year	14,576	0	(14,576)	(100.0)%
Fire Special Assessment Total		3,802,854	4,486,529	683,675	18.0%



		FY 2025	FY 2026	Difference	% Change
50	Fire	3,802,854	4,486,529	683,675	18.0%
Total		3,802,854	4,486,529	683,675	18.0%

Fire

The history of the Lake City Fire Department is truly amazing. Spanning 142 years of fire and life safety service provided to this date is an amazing stat in and of itself. Starting out as a solely volunteer department in 1883, behind a local baker's shop, spanning into a two station, 24-person career department is an even more impressive stat and evidence of the great people that have lived in and served Lake City.

Facing the test of time, as long as Lake City Fire Department has, there have been ups and downs. The department has faced some really low times, with multiple deaths in the administration of the department. The great personnel of LCFD managed those rough times, while never slacking in their service to their community. We have also celebrated multiple high seasons as well. Most recently adding on the brand-new Tower 1, which is one of the greatest purchases the department has had, since possibly 1923 when they purchased their first motorized apparatus.



LCFD Tower One

With the tremendous growth within the city, LCFD does face the need for more personnel working each day to be able to provide not only quality service, but also safety to its own personnel. Roughly 20 years ago, LCFD had 10 personnel working each day out of two stations. Fast forward 20 years and again tremendous growth of the City, and LCFD staffing sits at 8 personnel between two stations. The need to get to at the least where we were 20 years ago personnel wise is a must, if not even further to stay ahead of the fire and life safety protection that is needed for the everyday growing City.

The year 2024 proved to be a busy year, as our department ran 2,260 emergency calls for service, which averages out to 190 calls a month. Highlighting those calls were 17 building fires, 295 motor vehicle accidents, and aiding

Columbia County Fire 23 times with fires. The year of 2025 is already showing that it will be a more eventful year. In the first quarter alone, we have already responded to 632 calls which is a 203 calls a month average. Highlighting those are 9 building fires and 75 motor vehicle crashes. These numbers are showing we are on pace to top roughly 2500 calls for the year, which would be an additional 300 plus calls compared to last year.



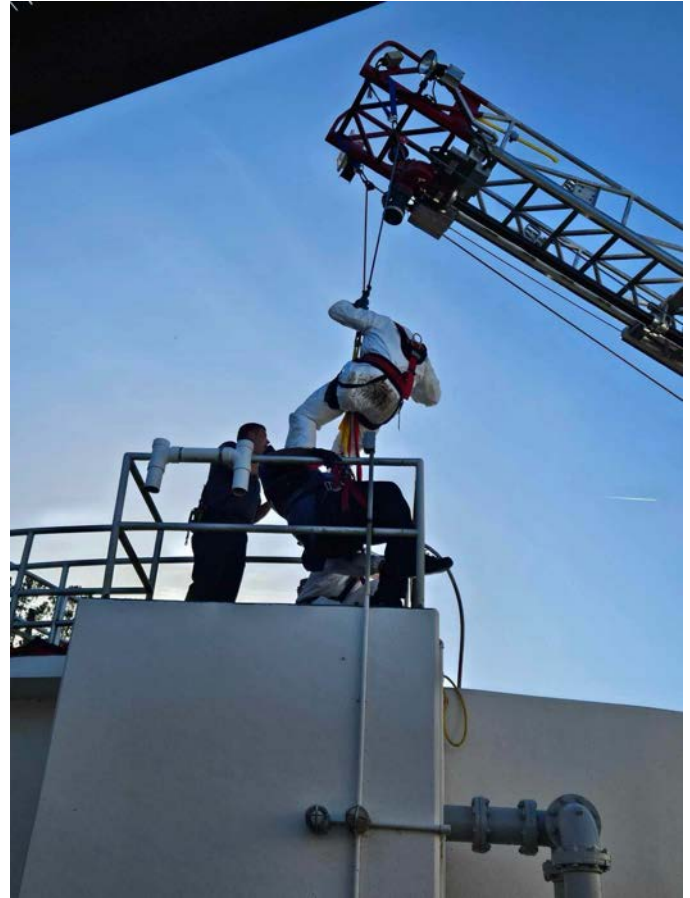
Structure Fire



Ridgewood Fire



Response to Accident



With the increase in population, and perhaps the addition of more personnel, training is essential for our department. The department requires each member to complete 240 hours of training annually. 16 of those hours are live fire training. The department holds a four-hour, live fire training quarterly. As it sets, the training burns are either held at the Florida Gateway College Public Safety campus or they are held at the Columbia County Fire Rescue training grounds. The need to further the training facility we have is within the plan for the future. Live Fire trainings do bring about overtime for the department. Overtime is not ideal, but it is the only way we can hold the live fire trainings we have. An increase in the overtime budget will help us be able to cover the training hours required for personnel, as well as safely maintain a minimum staffing that does not jeopardize the safety of our personnel. Community Outreach – Extinguishing Training



Fire Station Tour



Community Outreach – Extinguishing Training

The Gateway airport, as it continues to grow has a need for fire protection on the grounds, to assist in the growth of that facility. As it currently sits the potential is very high for an emergency situation. The addition of fire protection could further growth and adding of contracts there. Also, as the expansion of utilities goes out, the need to have close fire protection spreads out as well. The need to add in stations for coverage will be in the very near future, as we continue to assess and plan for the future of where we will need to be as the fire department and the City as a whole.

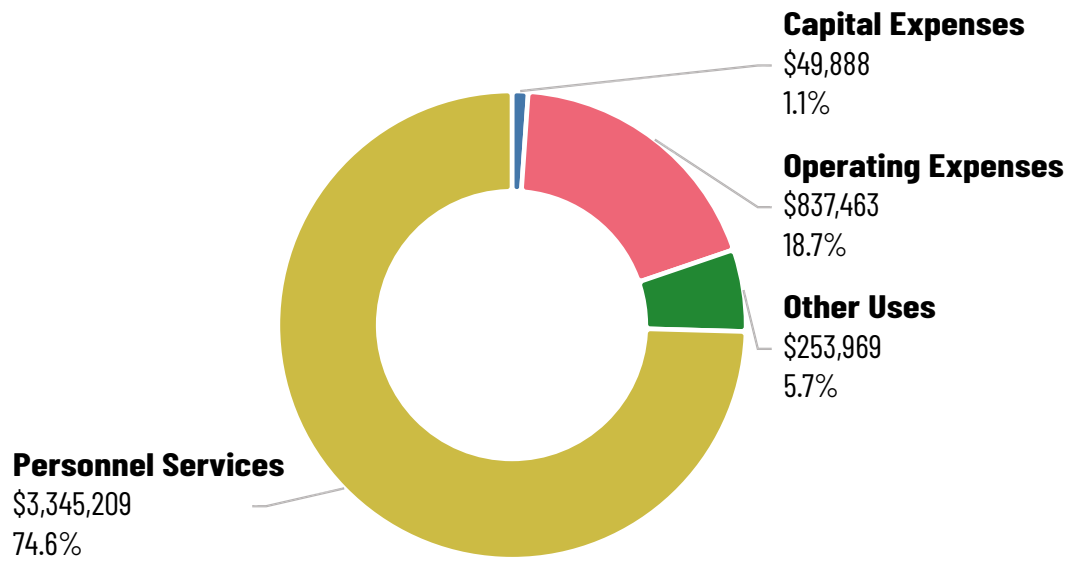


Training at one of the HAECO Hangars

Looking ahead, we envision a Lake City Fire Department that historians will celebrate a century from now—a department renowned for its steady growth and continual advancement. On the horizon are additional personnel, expanded fleets, enhanced training, and, ultimately, new stations. Growth inevitably brings challenges, yet our firefighters have repeatedly shown they can navigate those growing pains while delivering exceptional service. By sustaining a strong partnership between City Administration and Fire Department leadership, we will keep progressing—and create an organization every member can take pride in.



Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
110.50.522-010.12	Salary	1,786,458	2,035,979	249,521	14.0%
110.50.522-010.14	Overtime	75,000	160,000	85,000	113.3%
110.50.522-010.15	Special Pay Incentive	20,401	21,701	1,300	6.4%
110.50.522-010.21	FICA	133,634	164,388	30,754	23.0%
110.50.522-010.22	Retirement Contributions	265,891	321,795	55,904	21.0%
110.50.522-010.23	Life, Health & Disability	348,618	558,484	209,866	60.2%
110.50.522-010.24	Workers Compensation	75,541	82,862	7,321	9.7%
Personnel Services Total		2,705,543	3,345,209	639,666	23.6%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
110.50.522-030.31	Professional Services	51,607	24,194	(27,413)	(53.1)%
110.50.522-030.32	Accounting & Auditing	4,061	5,000	939	23.1%
110.50.522-030.34	Contractual Services	152,980	159,803	6,823	4.5%
110.50.522-030.40	Travel	12,000	12,000	0	—%
110.50.522-030.41	Communication Services	27,830	32,215	4,385	15.8%
110.50.522-030.42	Postage	1,000	1,000	0	—%
110.50.522-030.43	Utility Services	63,300	66,000	2,700	4.3%
110.50.522-030.44	Rental & Leases	31,632	45,615	13,983	44.2%
110.50.522-030.45	Insurance	72,136	80,455	8,319	11.5%
110.50.522-030.46	Repair & Maintenance	129,280	145,008	15,728	12.2%
110.50.522-030.47	Printing & Binding	250	250	0	—%
110.50.522-030.48	Promotional Activities	5,000	5,000	0	—%
110.50.522-030.49	Other Current Charges	83,051	92,051	9,000	10.8%
110.50.522-030.51	Office Supplies	1,500	1,500	0	—%
110.50.522-030.52	Operating Supplies	99,920	116,040	16,120	16.1%
110.50.522-030.54	Books, Subscription & Membership	8,907	10,187	1,280	14.4%
110.50.522-030.55	Training	41,000	41,145	145	0.4%
Operating Expenses Total		785,454	837,463	52,009	6.6%
Capital Expenses					
110.50.522-060.64	Machinery & Equipment	57,888	49,888	(8,000)	(13.8)%
Capital Expenses Total		57,888	49,888	(8,000)	(13.8)%
Other Uses					
110.50.522-090.91.12	Intragovernmental Transfers	253,969	253,969	0	—%
Other Uses Total		253,969	253,969	0	—%
Total		3,802,854	4,486,529	683,675	18.0%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
110.50.522-030.31	Legal Fees- Fire Assessment		6,000
110.50.522-030.31	NFPA FF Tech Medical Exams		18,194
Operating Expense Professional Services Total			24,194
Operating Expense Accounting & Auditing			
110.50.522-030.32	Audit		5,000
Operating Expense Accounting & Auditing Total			5,000
Operating Expense Contractual Services			
110.50.522-030.34	Annual Radio Subscriber Access (CC BCC)		6,038
110.50.522-030.34	Dispatch Services		100,000
110.50.522-030.34	HVAC Maintenance Contract Station 2		1,000
110.50.522-030.34	Medical-EMS Services/Dr.Redfield		30,000
110.50.522-030.34	Mowrey Elevator Maintenance Contract		1,650
110.50.522-030.34	New World Software Maintenance		6,400
110.50.522-030.34	Ring Power Generator Maintenance Contract		4,025
110.50.522-030.34	Ring Power Maintenance Contract Station 2		8,050
110.50.522-030.34	Trane Maintenance Contract		2,640
Operating Expense Contractual Services Total			159,803
Operating Expense Travel			
110.50.522-030.40	Various Seminars/Classes		12,000
Operating Expense Travel Total			12,000
Operating Expense Communication Services			
110.50.522-030.41	AT&T Mobility		6,600
110.50.522-030.41	AT&T Pro Cabs		3,220
110.50.522-030.41	Comcast Business		11,880
110.50.522-030.41	Comcast Station 1 & 2		4,248
110.50.522-030.41	Dept of Management Services		1,740
110.50.522-030.41	Verizon		4,075
110.50.522-030.41	Verizon/Station 2		452
Operating Expense Communication Services Total			32,215
Operating Expense Postage			
110.50.522-030.42	Postage		1,000
Operating Expense Postage Total			1,000

Expenditure Detail

			FY 2026
Operating Expense Utility Services			
110.50.522-030.43	Florida Power & Light		39,967
110.50.522-030.43	Florida Power & Light - Station 2		12,833
110.50.522-030.43	Water Sewer Utility		6,600
110.50.522-030.43	Water Sewer Utility - Station 2		6,600
Operating Expense Utility Services Total			66,000
Operating Expense Rental & Leases			
110.50.522-030.44	Konica Lease		975
110.50.522-030.44	Vehicle Leases		44,640
Operating Expense Rental & Leases Total			45,615
Operating Expense Insurance			
110.50.522-030.45	FMIT		78,455
110.50.522-030.45	FMIT-Old Engine		2,000
Operating Expense Insurance Total			80,455

Expenditure Detail

FY 2026		
Operating Expense Repair & Maintenance		
110.50.522-030.46	Air Compressor SCBA Maintenance	2,500
110.50.522-030.46	Annual Fire Alarm Testing/Inspection/Public Safety Building	500
110.50.522-030.46	Annual Fire Alarm Testing/Inspection/Station 2	1,000
110.50.522-030.46	Annual SCBA Flow Testing	3,000
110.50.522-030.46	Annual SCBA Mask Fit Testing	1,000
110.50.522-030.46	Annual Service-Extrication Equipment	5,000
110.50.522-030.46	Apparatus & Portable Equipment Maintenance	50,000
110.50.522-030.46	Apparatus Fire Pump Testing	1,500
110.50.522-030.46	BDA/DAS System for Public Safety Building	2,000
110.50.522-030.46	Carpet/Floor/Grout Cleaning	1,250
110.50.522-030.46	Domestic Backflow Testing/Public Safety Building	100
110.50.522-030.46	Domestic Backflow Testing/Station 2	200
110.50.522-030.46	E-Dispatch.com	1,400
110.50.522-030.46	Fire Extinguisher Service (vehicles/racks)	600
110.50.522-030.46	Fire Extinguisher Service /Station 1	600
110.50.522-030.46	Fire Extinguisher Service/Station 2	600
110.50.522-030.46	Fire Hose Testing & Ground Ladder Testing	3,500
110.50.522-030.46	Fire Sprinkler Maintenance & Testing/Punlic Safety Building	125
110.50.522-030.46	Fire Sprinkler Maintenance & Testing/Station 2	250
110.50.522-030.46	Fire Suppression Inspection-FM200	1,200
110.50.522-030.46	Firehouse Software Maintenance /ESO	8,200
110.50.522-030.46	Generator Storage Tank Inspection/Public Safety Building	900
110.50.522-030.46	Ladder Testing/Aerial	2,000
110.50.522-030.46	Motorola Post Warranty Maintenance Plan/Year 6	9,973
110.50.522-030.46	Pest Control/Public Safety Building	210
110.50.522-030.46	Pest Control/Station 2	550
110.50.522-030.46	Public Safety Building Miscellaneous Repairs	17,500
110.50.522-030.46	Server Maintenance	1,500
110.50.522-030.46	Smart API	2,500
110.50.522-030.46	Smart Cop 1x Fee to County	8,500
110.50.522-030.46	Smart Cop ProQA Interface Maintenance	800
110.50.522-030.46	Station 2 Miscellaneous Building Repairs	12,000
110.50.522-030.46	Vehicle Lease Maintenance	2,950
110.50.522-030.46	Weather Monitoring Maintenance Support	1,100
Operating Expense Repair & Maintenance Total		145,008

Expenditure Detail

FY 2026		
Operating Expense Printing & Binding		
110.50.522-030.47	Printing & Binding	250
Operating Expense Printing & Binding Total		250
Operating Expense Promotional Activities		
110.50.522-030.48	Promotional Activities & Ceremonies	5,000
Operating Expense Promotional Activities Total		5,000
Operating Expense Other Current Charges		
110.50.522-030.49	Elevator License Renewal	38
110.50.522-030.49	FDEP Generator Storage Tank Annual Registration Renewal	13
110.50.522-030.49	Fire Assessment Notification Mailing	32,000
110.50.522-030.49	Special Assessment Collection Fee to County	60,000
Operating Expense Other Current Charges Total		92,051
Operating Expense Office Supplies		
110.50.522-030.51	Office Supplies	1,500
Operating Expense Office Supplies Total		1,500
Operating Expense Operating Supplies		
110.50.522-030.52	Cintas First Aid Suplies	500
110.50.522-030.52	Cintas First Aid Supplies/Station 2	500
110.50.522-030.52	Class A Uniforms	3,150
110.50.522-030.52	Clothing Allowance	19,800
110.50.522-030.52	Fire Clothing Items	8,500
110.50.522-030.52	Fire Hose 5"	5,000
110.50.522-030.52	Fuel	40,000
110.50.522-030.52	Promotional Exams	1,500
110.50.522-030.52	Safety Boots	2,970
110.50.522-030.52	Supplies-Miscellaneous	15,000
110.50.522-030.52	Tech Rescue Items	2,500
110.50.522-030.52	Tools & Equipment	5,000
110.50.522-030.52	Uniform Pants	4,635
110.50.522-030.52	Uniform Shirts	4,635
110.50.522-030.52	Washing Machine Dosing Pump (Station 2)	2,350
Operating Expense Operating Supplies Total		116,040

Expenditure Detail

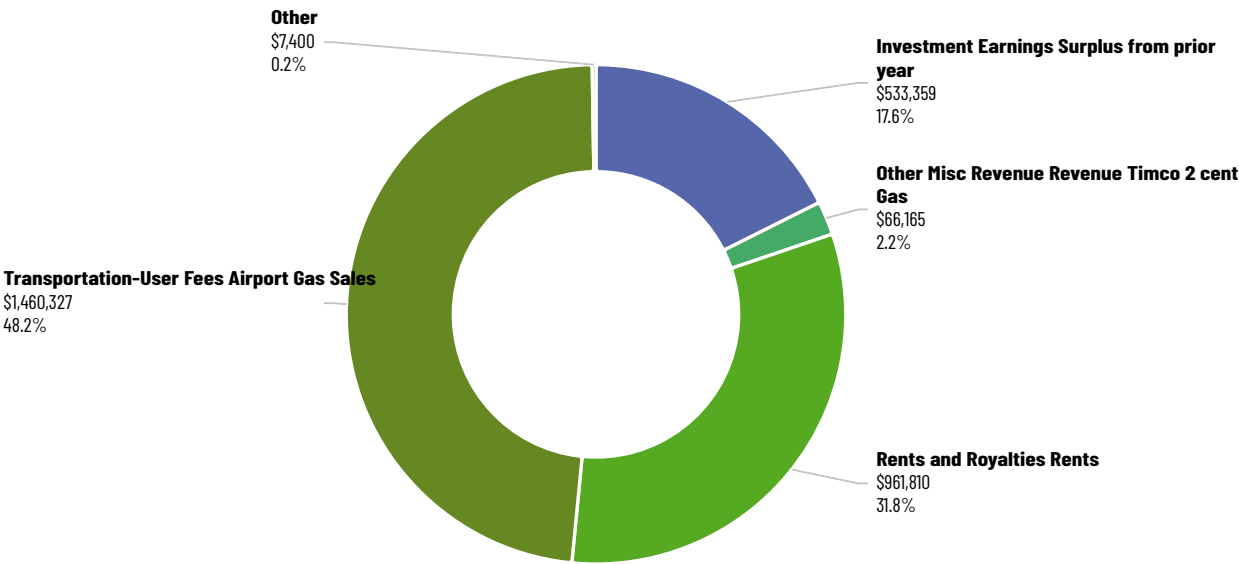
			FY 2026
Operating Expense Books, Subscription & Membership			
110.50.522-030.54	Continuing Education Books		1,200
110.50.522-030.54	FFCA Membership		250
110.50.522-030.54	Florida Fire Inspectors Association Membership		300
110.50.522-030.54	Gym Membership		5,760
110.50.522-030.54	National Fire Code Subscription		1,552
110.50.522-030.54	NFPA Membership		225
110.50.522-030.54	Rotary Membership		900
Operating Expense Books, Subscription & Membership Total			10,187
Operating Expense Training			
110.50.522-030.55	Continuing Education Classes		15,000
110.50.522-030.55	Firefighter Sponsorship		20,000
110.50.522-030.55	Target Solutions Training Module		6,145
Operating Expense Training Total			41,145
Capital Outlay Machinery & Equipment			
110.50.522-060.64	FD Isolated Network (SHI)		20,000
110.50.522-060.64	Fire Gear Sets		15,000
110.50.522-060.64	Laptops for Trucks		14,888
Capital Outlay Machinery & Equipment Total			49,888
Other Uses Intragovernmental Transfers Debt Service			
110.50.522-090.91.12	2019 Sales Tax Bond		196,989
110.50.522-090.91.12	Motorola Lease #1		56,980
Other Uses Intragovernmental Transfers Debt Service Total			253,969
Total			1,141,320

Positions

Account	Position	FY 2025	FY 2026
110.50.522	Administrative Assistant	1	1
	Assistant Fire Chief	1	1
	Fire Chief	1	1
	Fire Driver/Engineers	6	6
	Fire Lieutenants	3	3
	Firefighter/EMT	15	21
	Training Officer PT	1	1
	Total	28	34

Airport

		FY 2025	FY 2026	Difference	% Change
Airport					
140-344.10	Transportation-User Fees Airport Gas Sales	1,375,461	1,460,327	84,866	6.2%
140-362.00	Rents and Royalties Rents	937,166	961,810	24,644	2.6%
140-369.90	Other Misc Revenue Revenue	15,000	7,400	(7,600)	(50.7)%
140-369.90.03	Other Misc Revenue Revenue Timco 2 cent Gas	51,737	66,165	14,428	27.9%
140-390.00	Investment Earnings Surplus from prior year	351,206	533,359	182,153	51.9%
Airport Total		2,730,570	3,029,061	298,491	10.9%



		FY 2025	FY 2026	Difference	% Change
60	Airport	2,730,570	3,029,061	298,491	10.9%
Total		2,730,570	3,029,061	298,491	10.9%

Airport

Lake City Gateway Airport is the first-place many people see when entering the state of Florida. Many business owners travel in and out of the airport daily, as well as many transients from around the world. We provide a "Red Carpet Treatment" to all. The airport provides fuel services for their aircraft, as well as all other aircraft needs. We make sure the customers rental cars are brought around to their plane for easy unloading of baggage and passengers. From the time the aircraft comes to a stop on the ramp until it departs, our line service provides five-star treatment.



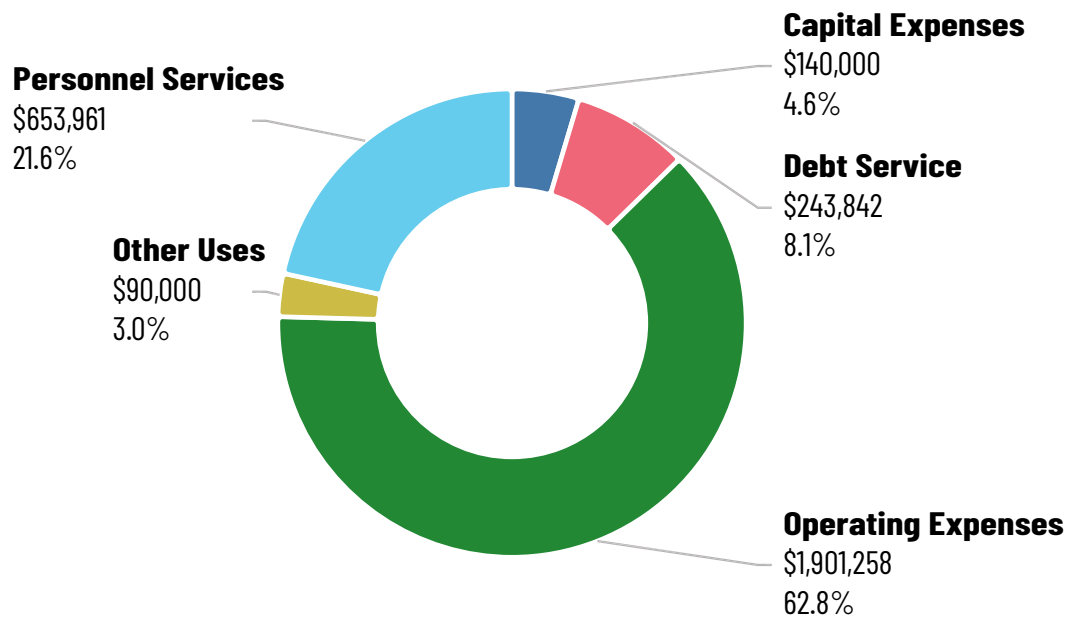
We encourage growth in the city by providing educational tours to all youth groups, and anyone who desires to learn about our Awesome Airport.



We are a very diverse department in the city. Lake City Gateway Airport provides a central location for six different agencies that provide first responder services. From air medical transport, aerial firefighting, aerial law enforcement, to aerial forestry conservation. As well as we have an aircraft maintenance facility, which provides approximately six hundred and fifty jobs for our community. For anyone wishing to learn more about our airport check out our city website at www.lcfla.com. Or contact us direct at 386-752-1066.



Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
140.60.542-010.12	Salary	365,133	435,640	70,507	19.3%
140.60.542-010.14	Overtime	10,000	10,000	0	—%
140.60.542-010.21	FICA	27,419	33,382	5,963	21.7%
140.60.542-010.22	Retirement Contributions	47,949	58,911	10,962	22.9%
140.60.542-010.23	Life, Health & Disability	66,584	108,197	41,613	62.5%
140.60.542-010.24	Workers Compensation	7,529	7,831	302	4.0%
Personnel Services Total		524,614	653,961	129,347	24.7%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
140.60.542-030.31	Professional Services	100,000	100,000	0	—%
140.60.542-030.32	Accounting & Auditing	3,026	3,500	474	15.7%
140.60.542-030.34	Contractual Services	56,465	105,978	49,513	87.7%
140.60.542-030.40	Travel	4,000	4,000	0	—%
140.60.542-030.41	Communication Services	15,032	17,223	2,191	14.6%
140.60.542-030.42	Postage	200	500	300	150.0%
140.60.542-030.43	Utility Services	56,580	58,400	1,820	3.2%
140.60.542-030.44	Rental & Leases	20,242	23,754	3,512	17.4%
140.60.542-030.45	Insurance	79,338	90,258	10,920	13.8%
140.60.542-030.46	Repair & Maintenance	330,626	409,240	78,614	23.8%
140.60.542-030.47	Printing & Binding	500	500	0	—%
140.60.542-030.48	Promotional Activities	7,500	7,500	0	—%
140.60.542-030.49	Other Current Charges	5,900	5,900	0	—%
140.60.542-030.51	Office Supplies	2,500	2,500	0	—%
140.60.542-030.52	Operating Supplies	1,068,200	1,069,000	800	0.1%
140.60.542-030.54	Books, Subscription & Membership	505	505	0	—%
140.60.542-030.55	Training	2,500	2,500	0	—%
Operating Expenses Total		1,753,114	1,901,258	148,144	8.5%
Capital Expenses					
140.60.542-060.62	Building	25,000	48,000	23,000	92.0%
140.60.542-060.64	Machinery & Equipment	114,000	92,000	(22,000)	(19.3)%
Capital Expenses Total		139,000	140,000	1,000	0.7%
Debt Service					
140.60.542-070.71	Principal	199,910	205,101	5,191	2.6%
140.60.542-070.72	Interest	43,932	38,741	(5,191)	(11.8)%
Debt Service Total		243,842	243,842	0	—%
Other Uses					
140.60.542-090.99.02	Other Uses	20,000	40,000	20,000	100.0%
140.60.542-090.99.05	Other Uses	50,000	50,000	0	—%
Other Uses Total		70,000	90,000	20,000	28.6%
Total		2,730,570	3,029,061	298,491	10.9%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
140.60.542-030.31	Professional Services	100,000
Operating Expense Professional Services Total		100,000
Operating Expense Accounting & Auditing		
140.60.542-030.32	Auditor Fees	3,500
Operating Expense Accounting & Auditing Total		3,500
Operating Expense Contractual Services		
140.60.542-030.34	Air Traffic Control Tower ATCT - Voice Recorder Service	2,500
140.60.542-030.34	Aspen Pest Control Service - Annually Pre-Paid	1,725
140.60.542-030.34	Automated Weather Observation System AWOS Maint & Insp	10,000
140.60.542-030.34	Cintas- Rugs & Towels, Deoderizers & Soaps - Bi-Weekly	1,800
140.60.542-030.34	DBT Weather Data Services into NAS - 3 Year Contract	3,000
140.60.542-030.34	DTN, LLC - AvSentry Online FBO Edition	3,000
140.60.542-030.34	Fire Shield Fire Protection	2,500
140.60.542-030.34	MCA Camera Licenses	21,840
140.60.542-030.34	New World - ERP Software Maintenance	8,613
140.60.542-030.34	Point-of-Sales Software	20,000
140.60.542-030.34	Ring Power - Emergency Backup Generator Maintenance	10,000
140.60.542-030.34	Security Safe - Fire and Security Alarm Monitoring	7,000
140.60.542-030.34	Sherman Mechanical HVAC	4,000
140.60.542-030.34	USDA Wildlife Services - Annual Services	10,000
Operating Expense Contractual Services Total		105,978
Operating Expense Travel		
140.60.542-030.40	Florida Airports Council Conference	2,000
140.60.542-030.40	Future & Active Pilot Advisors	2,000
Operating Expense Travel Total		4,000
Operating Expense Communication Services		
140.60.542-030.41	AT&T Mobility	2,371
140.60.542-030.41	AT&T Pro Cab Cards - Monthly	2,400
140.60.542-030.41	COMCAST	2,800
140.60.542-030.41	COMCAST Business	8,500
140.60.542-030.41	DMS - Telephone & Long Distance Monthly	1,152
Operating Expense Communication Services Total		17,223
Operating Expense Postage		
140.60.542-030.42	Postage	500
Operating Expense Postage Total		500

Expenditure Detail

FY 2026		
Operating Expense Utility Services		
140.60.542-030.43	City Water Sewer Gas Utilities	14,900
140.60.542-030.43	Florida Power & Light	43,500
Operating Expense Utility Services Total		58,400
Operating Expense Rental & Leases		
140.60.542-030.44	Chevrolet Silverado Double Cab 1500	9,804
140.60.542-030.44	Chevrolet Silverado Double Cab 2500	13,950
Operating Expense Rental & Leases Total		23,754
Operating Expense Insurance		
140.60.542-030.45	Eastern Aviation Insurance - Crew Car	4,925
140.60.542-030.45	Florida Municipal Insurance Trust - Airport Property	56,333
140.60.542-030.45	FMIT B-2 General Airport Liability	29,000
Operating Expense Insurance Total		90,258
Operating Expense Repair & Maintenance		
140.60.542-030.46	A/C replacement FBO building	15,000
140.60.542-030.46	FBO Building & Airfield Equipment - Maintenance and Repairs	35,000
140.60.542-030.46	Fuel Meter Calibrations	4,000
140.60.542-030.46	Fuel Storage Tank / Fuel Truck Tank Filter Replacements	7,000
140.60.542-030.46	Hangar Door Preventative Maintenance & Repairs	35,000
140.60.542-030.46	HVAC Maintenance	3,700
140.60.542-030.46	Jet-A Tank 2 Fuel Hose Swivel	1,000
140.60.542-030.46	Leased Vehicle Maintenance	1,540
140.60.542-030.46	Rectifier for Runway Lighting Vault Taxiway A	17,000
140.60.542-030.46	Repair and Maintenance of ATC Tower	80,000
140.60.542-030.46	Runway 10-28 Markings Repainting	100,000
140.60.542-030.46	Runway Marking Cleaning	20,000
140.60.542-030.46	Trinity Electric runway 10-28 Lighting Repairs	90,000
Operating Expense Repair & Maintenance Total		409,240
Operating Expense Printing & Binding		
140.60.542-030.47	Printing	500
Operating Expense Printing & Binding Total		500
Operating Expense Promotional Activities		
140.60.542-030.48	Aircraft Events	7,500
Operating Expense Promotional Activities Total		7,500
Operating Expense Other Current Charges		
140.60.542-030.49	Real Estate Tax - Rental Properties	5,900
Operating Expense Other Current Charges Total		5,900

Expenditure Detail

FY 2026		
Operating Expense Office Supplies		
140.60.542-030.51	Office Supplies	2,500
Operating Expense Office Supplies Total		2,500
Operating Expense Operating Supplies		
140.60.542-030.52	Aviation Fuel for Resale	1,000,000
140.60.542-030.52	Boots Stipend	700
140.60.542-030.52	Credit Card Processing Fees	50,000
140.60.542-030.52	Operating / Cleaning Supplies	2,500
140.60.542-030.52	Vehicle Fuel / Off-Road Diesel Fuel	15,000
140.60.542-030.52	Wi-Fi Access Point	800
Operating Expense Operating Supplies Total		1,069,000
Operating Expense Books, Subscription & Membership		
140.60.542-030.54	Florida Airports Council - FAC	330
140.60.542-030.54	National Fire Protection Association - NFPA	175
Operating Expense Books, Subscription & Membership Total		505
Operating Expense Training		
140.60.542-030.55	FAC/FAPA Training	2,500
Operating Expense Training Total		2,500
Capital Outlay Building		
140.60.542-060.62	Carpet for the FBO Building Forbo (Source Well)	8,000
140.60.542-060.62	Pole Barn for Tractor	40,000
Capital Outlay Building Total		48,000
Capital Outlay Machinery & Equipment		
140.60.542-060.64	New Sump Reclaimer for Avgas Tank Farm	12,000
140.60.542-060.64	Scully Over Fuel Prevention System	50,000
140.60.542-060.64	Ventrac Attachments	30,000
Capital Outlay Machinery & Equipment Total		92,000
Debt Service Principal		
140.60.542-070.71	2017 Airport Revenue Bond - BB&T Bond Principal	205,101
Debt Service Principal Total		205,101
Debt Service Interest		
140.60.542-070.72	2017 Airport Revenue Bond - BB&T Bond Interest	38,741
Debt Service Interest Total		38,741

Expenditure Detail

			FY 2026
Other Uses Other Uses Allocations			
Other Uses Other Uses Contingency			
140.60.542-090.99.05	Transfer to the General Fund		50,000
140.60.542-090.99.02	Contingency		40,000
		Other Uses Other Uses Allocations Total	50,000
		Other Uses Other Uses Contingency Total	40,000
		Total	2,375,100

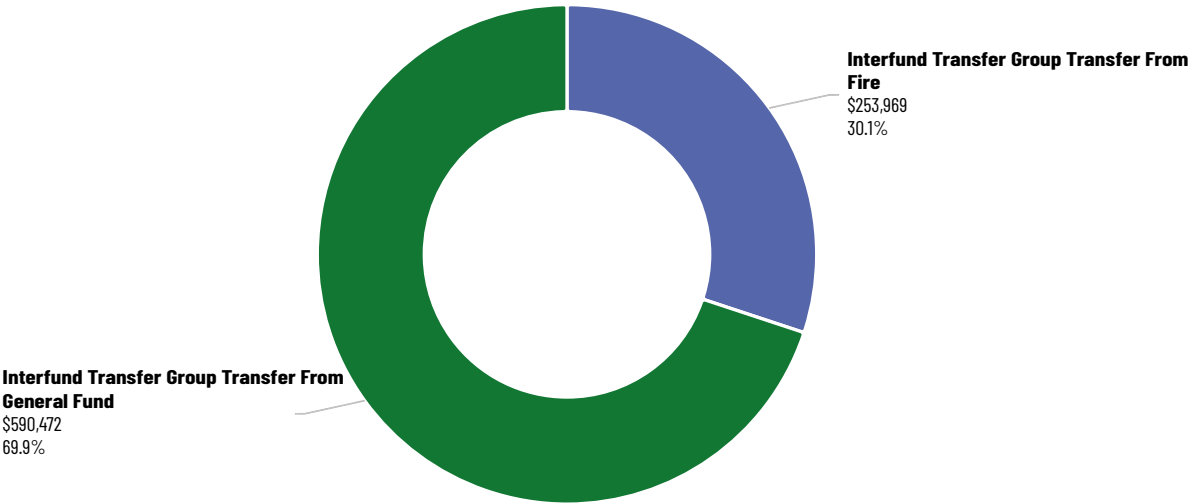
Positions

Account	Position	FY 2025	FY 2026
140.60.542	Airport Director	1	1
	Airport Lineman I/II/III	5	5
	Airport Manager	1	1
	Operations Coordinator	0	1
	Total	7	8



Debt Service

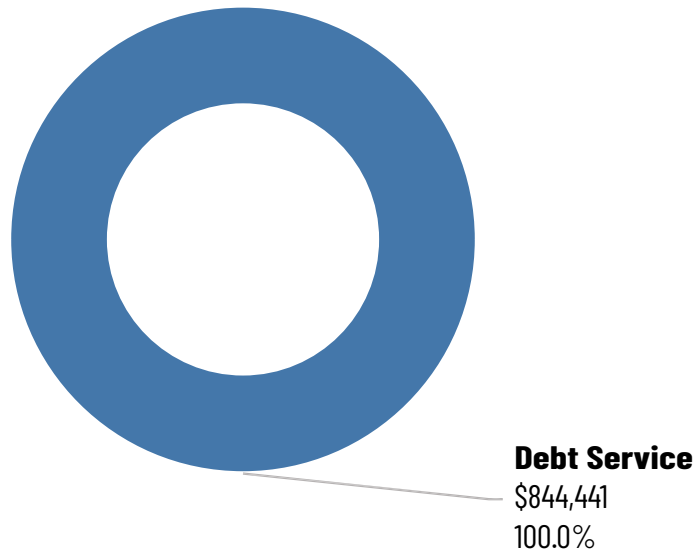
		FY 2025	FY 2026	Difference	% Change
Debt Service					
204-381.00.01	Interfund Transfer Group Transfer From General Fund	590,474	590,472	(2)	(0.0)%
204-381.00.08	Interfund Transfer Group Transfer From Fire	253,969	253,969	0	—%
Debt Service Total		844,443	844,441	(2)	(0.0)%



		FY 2025	FY 2026	Difference	% Change
30	Debt	844,443	844,441	(2)	(0.0)%
Total		844,443	844,441	(2)	(0.0)%

Debt

The City routinely accesses the capital markets to facilitate the purchase of capital assets and to build, improve, and maintain public capital infrastructure. This fund recognizes that activity including the authorized borrowing amount and the anticipated debt service repayments from the various City departments and funds. The revenue received from user departments for debt service due during FY 26 is posted to support the annual payments. Expenditures includes the estimated cost of administering the fund for FY 26 and the estimated payments to various financial institutions for the cost of borrowed funds.



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Debt Service				
204.30.517-070.71 Principal	631,145	646,542	15,397	2.4%
204.30.517-070.72 Interest	213,298	197,899	(15,399)	(7.2)%
Debt Service Total	844,443	844,441	(2)	(0.0)%
Total	844,443	844,441	(2)	(0.0)%

Expenditure Detail

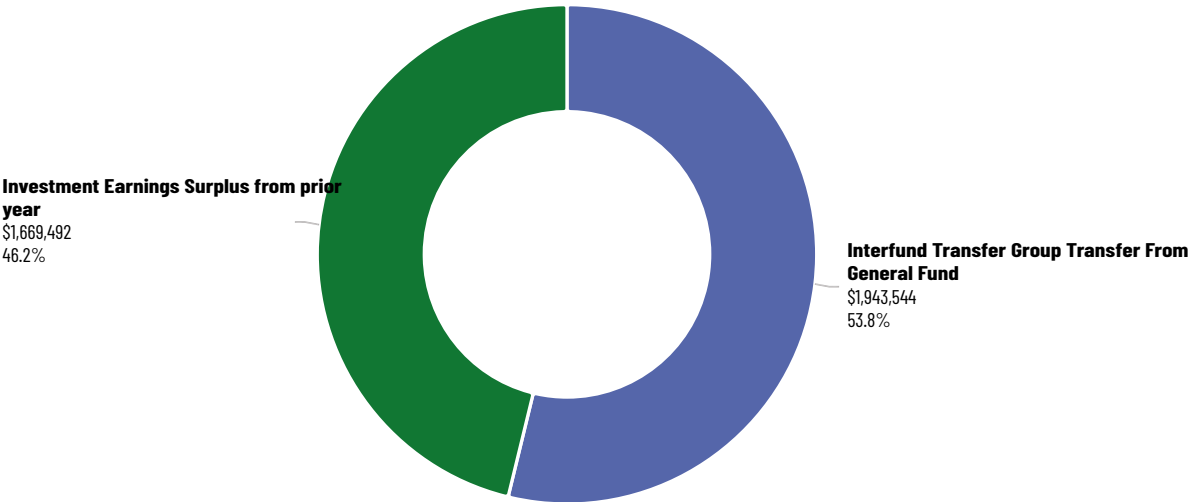
				FY 2026
Debt Service Principal				
204.30.517-070.71	2019 Sales Tax Bond			408,248
204.30.517-070.71	Motorola Lease #1			146,761
204.30.517-070.71	Motorola Lease #2			91,533
Debt Service Principal Total				646,542

Expenditure Detail

			FY 2026
Debt Service Interest			
204.30.517-070.72	2019 Sales Tax Bond		171,131
204.30.517-070.72	Motorola Lease #1		24,177
204.30.517-070.72	Motorola Lease #2		2,591
Debt Service Interest Total			197,899
Total			844,441

Sales Tax Bond Fund

		FY 2025	FY 2026	Difference	% Change
Sales Tax Bond Fund					
304-381.00.01	Interfund Transfer Group Transfer From General Fund	0	1,943,544	1,943,544	100.0%
304-390.00	Investment Earnings Surplus from prior year	1,642,357	1,669,492	27,135	1.7%
Sales Tax Bond Fund Total		1,642,357	3,613,036	1,970,679	120.0%



		FY 2025	FY 2026	Difference	% Change
30	Debt	1,642,357	3,613,036	1,970,679	120.0%
Total		1,642,357	3,613,036	1,970,679	120.0%

Sales Tax Bond Fund

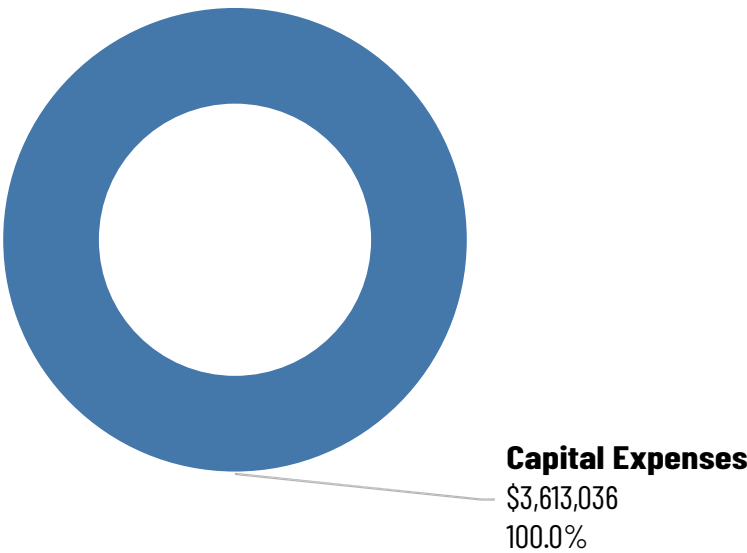
The Sales Tax Bond Fund is a dedicated fund established to manage the proceeds and debt service obligations of bonds issued by the City of Lake City, Florida, backed by infrastructure sales surtax revenues. This fund ensures the transparent and efficient administration of borrowed funds used for major capital improvement projects that benefit the entire community.

In Fiscal Year 2020, the City issued Sales Tax Revenue Bonds primarily to finance the design and construction of a new City Hall facility. The new City Hall will serve as a modern, centralized hub for municipal operations, enhancing accessibility, improving service delivery, and addressing the growing administrative and operational needs of the City. This capital investment reflects the City's long-term commitment to improving infrastructure and creating a more efficient and welcoming civic environment for residents, staff, and visitors.

Lake City remains committed to responsible debt management and transparent reporting as the City Hall project progresses through its planning, construction, and completion phases.

CITY OF LAKE CITY NEW CITY HALL





Expenditure Summary

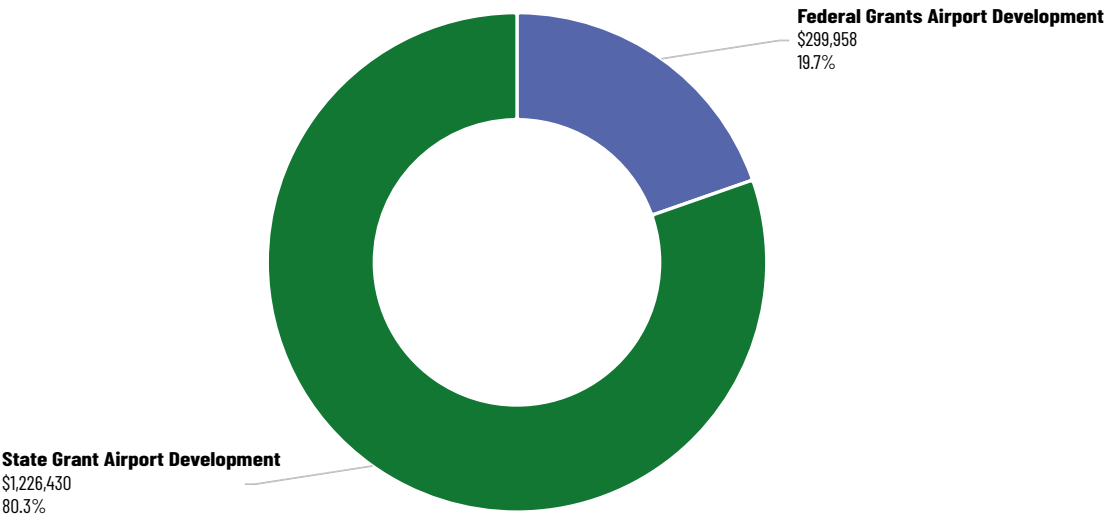
		FY 2025	FY 2026	Difference	% Change
Capital Expenses					
304.30.517-060.62	Building	1,642,357	3,613,036	1,970,679	120.0%
Capital Expenses Total		1,642,357	3,613,036	1,970,679	120.0%
Total		1,642,357	3,613,036	1,970,679	120.0%

Expenditure Detail

			FY 2026
Capital Outlay Building			
304.30.517-060.62	New City Hall		3,613,036
Capital Outlay Building Total			3,613,036
Total			3,613,036

Airport Construction

		FY 2025	FY 2026	Difference	% Change
Airport Construction					
341-331.41	Federal Grants Airport Development	148,500	299,958	151,458	102.0%
341-334.41	State Grant Airport Development	16,500	1,226,430	1,209,930	7,332.9%
Airport Construction Total		165,000	1,526,388	1,361,388	825.1%



		FY 2025	FY 2026	Difference	% Change
60	Airport	165,000	1,526,388	1,361,388	825.1%
Total		165,000	1,526,388	1,361,388	825.1%

Airport Construction

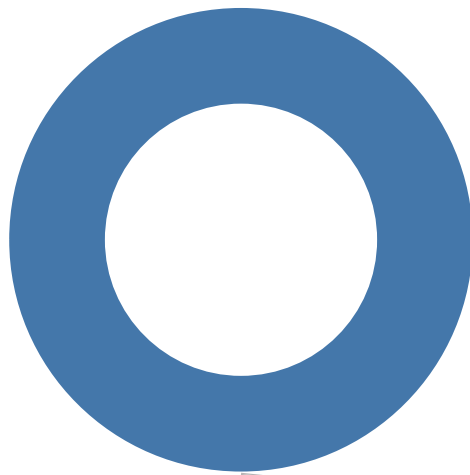
The Airport Construction Fund supports the planning, design, and execution of capital improvements at the Lake City Gateway Airport. This fund plays a critical role in advancing the City's aviation infrastructure, ensuring the airport remains a viable transportation and economic development asset for the region.

The primary revenues for the Airport Construction Fund are derived from federal and state grants, primarily from the Federal Aviation Administration (FAA) and the Florida Department of Transportation (FDOT). These grants are awarded on a project-specific basis and typically require local matching funds, which are budgeted through the City's Airport fund. The FAA provides significant funding through the Airport Improvement Program (AIP), while FDOT contributes through its Aviation Grant Program to support state-priority projects.

The FY 2026 budget includes allocations for key projects such as runway and taxiway improvements, infrastructure upgrades, hangar development, and safety enhancements. These capital projects are aligned with the Airport's Master Plan and are essential for meeting FAA standards, accommodating future aviation demand, and supporting economic growth through increased airport operations.

By leveraging external funding sources, the City is able to complete major improvements with minimal fiscal impact on local taxpayers, ensuring responsible financial stewardship while investing in critical infrastructure.





Capital Expenses

\$1,526,388

100.0%

Expenditure Summary

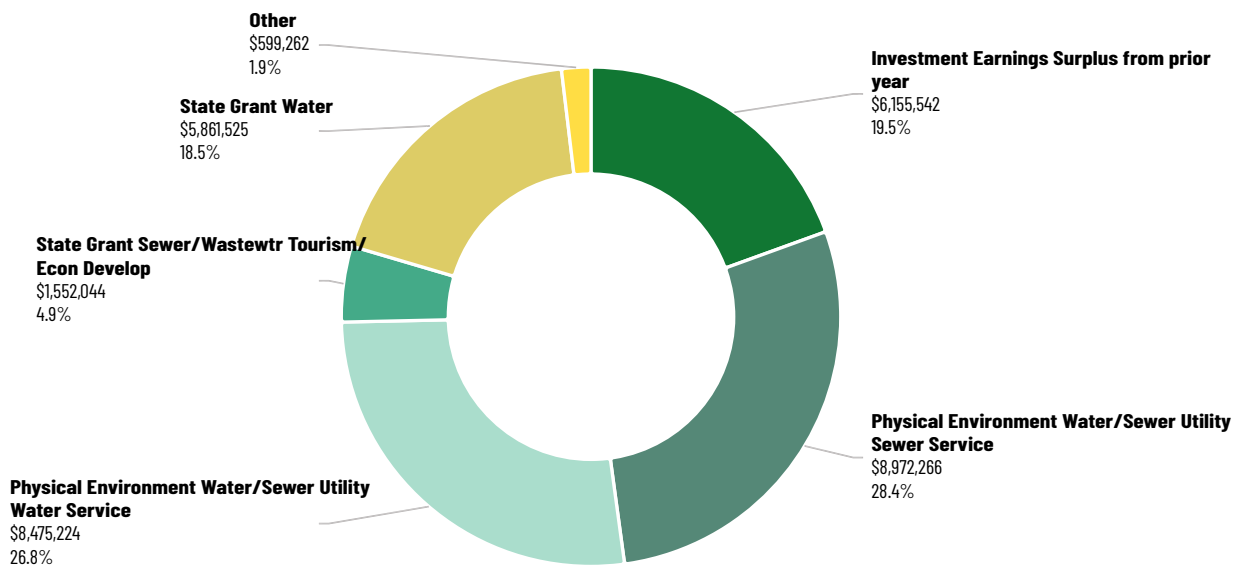
		FY 2025	FY 2026	Difference	% Change
Capital Expenses					
341.60.542-060.62	Building	0	893,101	893,101	100.0%
341.60.542-060.63	Infrastructure	165,000	633,287	468,287	283.8%
Capital Expenses Total		165,000	1,526,388	1,361,388	825.1%
Total		165,000	1,526,388	1,361,388	825.1%

Expenditure Detail

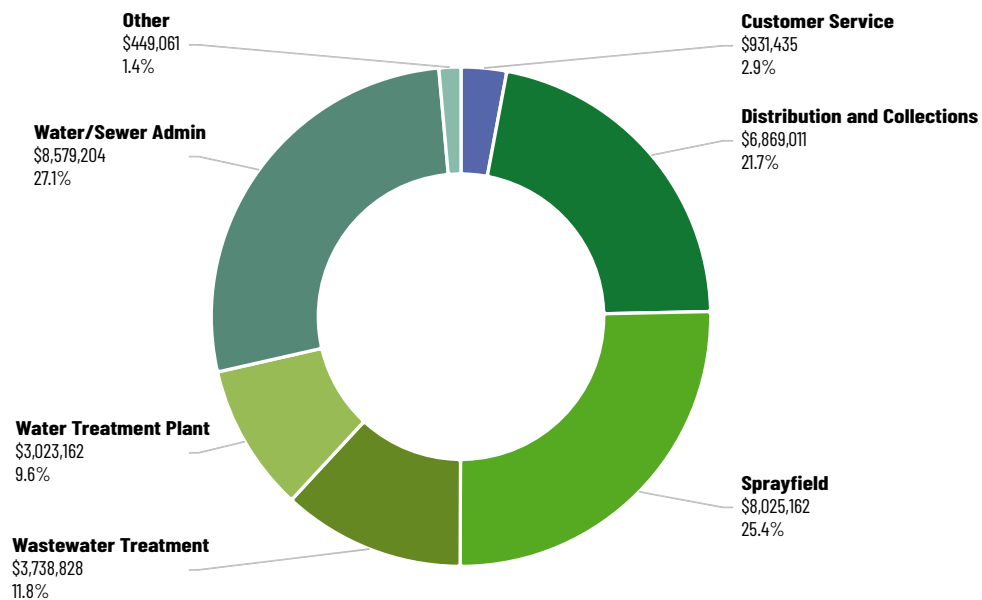
				FY 2026
Capital Outlay Building				
341.60.542-060.62	Design & Construction of Hangar			893,101
Capital Outlay Building Total				893,101
Capital Outlay Infrastructure				
341.60.542-060.63	Design & Construction of the North Hangar Taxiway			333,287
341.60.542-060.63	Design & Construction Taxiway A Pipe Repairs			300,000
Capital Outlay Infrastructure Total				633,287
Total				1,526,388

Water-Sewer Utility

		FY 2025	FY 2026	Difference	% Change
Water-Sewer Utility					
410-329.10	Other Permits, Fees, Spec Assess Inspection Fee	0	5,000	5,000	100.0%
410-334.31	State Grant Water	937,044	5,861,525	4,924,481	525.5%
410-334.35.02	State Grant Sewer/Wastewtr Tourism/Econ Develop	1,554,914	1,552,044	(2,870)	(0.2)%
410-343.60.01	Physical Environment Water/Sewer Utility Water Service	8,419,104	8,475,224	56,120	0.7%
410-343.60.02	Physical Environment Water/Sewer Utility Sewer Service	8,921,395	8,972,266	50,871	0.6%
410-343.60.03	Physical Environment Water/Sewer Utility Tap Charges	61,274	71,379	10,105	16.5%
410-343.60.05	Physical Environment Water/Sewer Utility Misc Charges	44,097	43,480	(617)	(1.4)%
410-361.10	Interest & Other Earnings Interest	40,144	178,274	138,130	344.1%
410-369.90	Other Misc Revenue Revenue	25,000	25,000	0	—%
410-369.90.07	Other Misc Revenue Revenue Delinquent Fees/ Penalties	326,353	276,129	(50,224)	(15.4)%
410-381.00.01	Interfund Transfer Group Transfer From General Fund	489,672	0	(489,672)	(100.0)%
410-390.00	Investment Earnings Surplus from prior year	4,829,500	6,155,542	1,326,042	27.5%
Water-Sewer Utility Total		25,648,497	31,615,863	5,967,366	23.3%

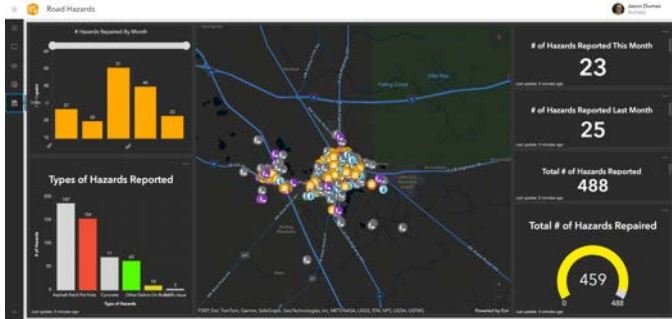


		FY 2025	FY 2026	Difference	% Change
70	Water/Sewer Admin	8,093,529	8,579,204	485,675	6.0%
71	Customer Service	839,715	931,435	91,720	10.9%
72	Water Treatment Plant	2,510,555	3,023,162	512,607	20.4%
74	Wastewater Treatment	3,788,979	3,738,828	(50,151)	(1.3)%
75	NFMIP Wastewater Treatment Plant	0	449,061	449,061	100.0%
76	Sprayfield	3,153,928	8,025,162	4,871,234	154.4%
78	Distribution and Collections	7,261,791	6,869,011	(392,780)	(5.4)%
Total		25,648,497	31,615,863	5,967,366	23.3%

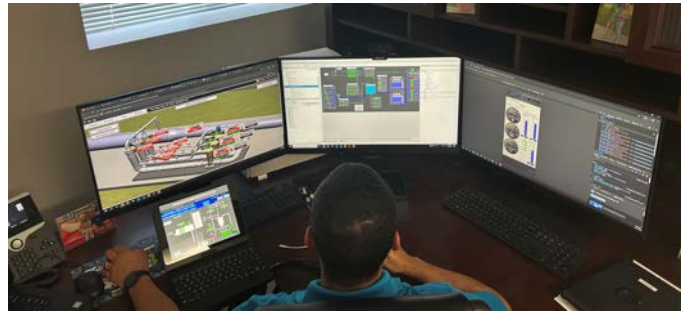


Water Sewer Admin GIS/SCADA

Geographic Information Systems (GIS) is a technology that has revolutionized the way we understand and analyze our city. It provides a platform to store, manage, and analyze geospatial data to help make strategic informed decisions in a variety of fields. A few of the key benefits are improved decision-making, reduced operational costs, enhanced communication, and a better way to record geographical data.

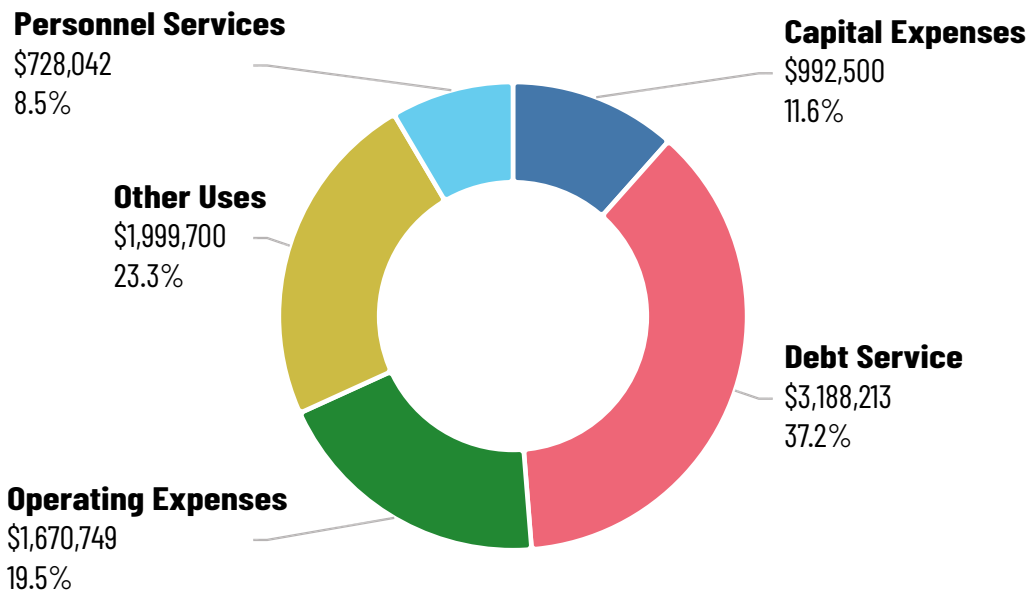


Supervisory Controls and Data Acquisition (SCADA) is a system of software and hardware elements that allow controls of industrial processes locally or at remote locations, advanced monitoring, and data collection in real time. A few of the key benefits are maintaining efficiency, processing data for smarter decisions, and communicating system issues to help mitigate downtime.



GIS and SCADA systems combined enhance the efficiency of operations, and communication, and overall expand the possibilities to create a smarter city.

Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
410.70.536-010.12	Salary	428,131	484,328	56,197	13.1%
410.70.536-010.14	Overtime	1,000	1,000	0	—%
410.70.536-010.21	FICA	32,810	37,192	4,382	13.4%
410.70.536-010.22	Retirement Contributions	83,083	91,771	8,688	10.5%
410.70.536-010.23	Life, Health & Disability	76,282	108,608	32,326	42.4%
410.70.536-010.24	Workers Compensation	7,000	5,143	(1,857)	(26.5)%
Personnel Services Total		628,306	728,042	99,736	15.9%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
410.70.536-030.31	Professional Services	360,000	360,000	0	—%
410.70.536-030.32	Accounting & Auditing	29,230	32,750	3,520	12.0%
410.70.536-030.34	Contractual Services	41,089	80,989	39,900	97.1%
410.70.536-030.40	Travel	21,500	29,250	7,750	36.0%
410.70.536-030.41	Communication Services	106,610	126,310	19,700	18.5%
410.70.536-030.42	Postage	250	250	0	—%
410.70.536-030.43	Utility Services	17,660	20,641	2,981	16.9%
410.70.536-030.44	Rental & Leases	29,200	7,500	(21,700)	(74.3)%
410.70.536-030.45	Insurance	420,111	529,139	109,028	26.0%
410.70.536-030.46	Repair & Maintenance	23,920	37,720	13,800	57.7%
410.70.536-030.47	Printing & Binding	700	700	0	—%
410.70.536-030.49	Other Current Charges	354,400	362,800	8,400	2.4%
410.70.536-030.51	Office Supplies	5,000	5,000	0	—%
410.70.536-030.52	Operating Supplies	38,600	48,100	9,500	24.6%
410.70.536-030.54	Books, Subscription & Membership	1,800	1,800	0	—%
410.70.536-030.55	Training	31,500	27,800	(3,700)	(11.7)%
Operating Expenses Total		1,481,570	1,670,749	189,179	12.8%
Capital Expenses					
410.70.536-060.61	Land	2,500	2,500	0	—%
410.70.536-060.62	Building	0	29,000	29,000	100.0%
410.70.536-060.63	Infrastructure	789,672	800,000	10,328	1.3%
410.70.536-060.64	Machinery & Equipment	13,000	161,000	148,000	1,138.5%
Capital Expenses Total		805,172	992,500	187,328	23.3%
Debt Service					
410.70.536-070.71	Principal	2,711,871	2,755,972	44,101	1.6%
410.70.536-070.72	Interest	476,910	432,241	(44,669)	(9.4)%
Debt Service Total		3,188,781	3,188,213	(568)	(0.0)%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Other Uses					
410.70.536-090.91.01	Intragovernmental Transfers	667,000	0	(667,000)	(100.0)%
410.70.536-090.99.01	Other Uses	142,700	142,700	0	—%
410.70.536-090.99.02	Other Uses	200,000	877,000	677,000	338.5%
410.70.536-090.99.05	Other Uses	980,000	980,000	0	—%
Other Uses Total		1,989,700	1,999,700	10,000	0.5%
Total		8,093,529	8,579,204	485,675	6.0%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
410.70.536-030.31	Engineering/Surveyor Services	360,000
Operating Expense Professional Services Total		360,000
Operating Expense Accounting & Auditing		
410.70.536-030.32	Auditor Fees	32,750
Operating Expense Accounting & Auditing Total		32,750
Operating Expense Contractual Services		
410.70.536-030.34	New World Software Maintenance	80,989
Operating Expense Contractual Services Total		80,989
Operating Expense Travel		
410.70.536-030.40	Annual Classes - CEU's	1,000
410.70.536-030.40	Esri Conference	7,000
410.70.536-030.40	Hurricane Conference	750
410.70.536-030.40	Misc. Classes	2,000
410.70.536-030.40	SCADA Conference	8,000
410.70.536-030.40	Sensus Conference	4,000
410.70.536-030.40	Training Conference	4,000
410.70.536-030.40	Tyler Connect Conference	2,500
Operating Expense Travel Total		29,250
Operating Expense Communication Services		
410.70.536-030.41	AT&T Mobility - MiFi	6,500
410.70.536-030.41	AT&T Pro Cabs	23,050
410.70.536-030.41	Comcast	2,310
410.70.536-030.41	Comcast Business	81,500
410.70.536-030.41	Dept of Management Services	10,850
410.70.536-030.41	Verizon Cell Phones	4,200
410.70.536-030.41	Verizon Ipad Service	3,500
410.70.536-030.41	Verizon MiFi	3,500
Operating Expense Communication Services Total		135,410
Operating Expense Postage		
410.70.536-030.42	Postage	250
Operating Expense Postage Total		250

Expenditure Detail

			FY 2026
Operating Expense Utility Services			
410.70.536-030.43	Clay Electric		10,000
410.70.536-030.43	FPL		400
410.70.536-030.43	FPL Customer Service		13,000
410.70.536-030.43	Water Sewer Customer Service		3,900
410.70.536-030.43	Water Sewer Utility		10,241
Operating Expense Utility Services Total			37,541
Operating Expense Rental & Leases			
410.70.536-030.44	Enterprise Lease Vehicle # 126		3,300
410.70.536-030.44	Konica Copier Rental		1,700
410.70.536-030.44	Specialized Equipment		2,500
Operating Expense Rental & Leases Total			7,500
Operating Expense Insurance			
410.70.536-030.45	FMIT		529,139
Operating Expense Insurance Total			529,139
Operating Expense Repair & Maintenance			
410.70.536-030.46	Annual Generator Load Test		2,500
410.70.536-030.46	Building Repairs & Maintenance		20,000
410.70.536-030.46	HVAC Maintenance		1,800
410.70.536-030.46	Maintenance for Plotters		500
410.70.536-030.46	Pest Control		420
410.70.536-030.46	Security Camera Repairs		2,500
410.70.536-030.46	Survey/GIS Equipment		3,000
410.70.536-030.46	Truck and Equipment		7,000
Operating Expense Repair & Maintenance Total			37,720
Operating Expense Printing & Binding			
410.70.536-030.47	Business Cards		200
410.70.536-030.47	Printing and Binding		500
Operating Expense Printing & Binding Total			700

Expenditure Detail

FY 2026		
Operating Expense Other Current Charges		
410.70.536-030.49	Addressing/GIS Support - Columbia County	10,000
410.70.536-030.49	Advertising	2,000
410.70.536-030.49	Alarm Notification - Kickligher	2,000
410.70.536-030.49	ArcGIS Small Enterprise	40,000
410.70.536-030.49	BitDefender - SCADA	5,000
410.70.536-030.49	Canary Support/License (SCADA)	6,500
410.70.536-030.49	Dream Reports	16,000
410.70.536-030.49	FCC Licensing Renewals	6,000
410.70.536-030.49	GIS Support Consulting	45,000
410.70.536-030.49	Graphics Software	500
410.70.536-030.49	Ignition Support/License (SCADA)	6,000
410.70.536-030.49	Keeper Renewal	300
410.70.536-030.49	Kepware License (SCADA)	1,000
410.70.536-030.49	Lucid Renewal	200
410.70.536-030.49	M400B Warranty Refresh	3,000
410.70.536-030.49	SCADA Support/Consulting	11,000
410.70.536-030.49	Sensus AMI 5 Year Agreement	195,000
410.70.536-030.49	SmartSights (Win911 - XLReporter	3,500
410.70.536-030.49	Tech Connect Support (All Plant Sites)	6,000
410.70.536-030.49	Trimble VRSNow RTK Correction Server	3,800
Operating Expense Other Current Charges Total		362,800
Operating Expense Office Supplies		
410.70.536-030.51	Office Supplies	5,000
Operating Expense Office Supplies Total		5,000

Expenditure Detail

			FY 2026
Operating Expense Operating Supplies			
410.70.536-030.52	AED		1,500
410.70.536-030.52	Computers and Monitors		13,000
410.70.536-030.52	Fuel - Other		1,000
410.70.536-030.52	Fuel - Vehicle		20,000
410.70.536-030.52	Janitorial Supplies		1,000
410.70.536-030.52	Promotional Items - GIS Day		500
410.70.536-030.52	Safety Boots		450
410.70.536-030.52	Safety Equipment and Supplies		4,000
410.70.536-030.52	Shirts		1,000
410.70.536-030.52	Stipend-Pants		650
410.70.536-030.52	Survey and GIS Supplies		5,000
Operating Expense Operating Supplies Total			48,100
Operating Expense Books, Subscription & Membership			
410.70.536-030.54	ICMA		800
410.70.536-030.54	Training Manuals/Material		1,000
Operating Expense Books, Subscription & Membership Total			1,800
Operating Expense Training			
410.70.536-030.55	Analytics Conference		2,000
410.70.536-030.55	CEU Training		1,000
410.70.536-030.55	Esri Conference		2,500
410.70.536-030.55	GIS Training		15,000
410.70.536-030.55	Misc. Training Classes		1,000
410.70.536-030.55	SCADA Training		5,000
410.70.536-030.55	Tyler Connect Conference		1,300
Operating Expense Training Total			27,800
Capital Outlay Land			
410.70.536-060.61	Easements		2,500
Capital Outlay Land Total			2,500
Capital Outlay Building			
410.70.536-060.62	Replacement Windows - GIS		29,000
Capital Outlay Building Total			29,000
Capital Outlay Infrastructure			
410.70.536-060.63	Water/Sewer Misc. Projects		800,000
Capital Outlay Infrastructure Total			800,000

Expenditure Detail

			FY 2026
Capital Outlay Machinery & Equipment			
410.70.536-060.64	A/C Replacement at Customer Service Building		40,000
410.70.536-060.64	Furniture		2,000
410.70.536-060.64	Generator - GIS/SCADA		62,000
410.70.536-060.64	Purchase of Vehicle #106		4,000
410.70.536-060.64	Purchase of Vehicle #127		3,000
410.70.536-060.64	Purchase of Vehicle #170		4,000
410.70.536-060.64	Safety Equipment		1,000
410.70.536-060.64	Sensus Base Station Upgrade		35,000
410.70.536-060.64	Survey/GIS Equipment		10,000
Capital Outlay Machinery & Equipment Total			161,000
Debt Service Principal			
410.70.536-070.71	2016 SRL Refunding		768,000
410.70.536-070.71	2020A Refunding		1,633,418
410.70.536-070.71	2020B Series		269,443
410.70.536-070.71	VacCon Lease		85,111
Debt Service Principal Total			2,755,972
Debt Service Interest			
410.70.536-070.72	2016 SRL Refunding		53,074
410.70.536-070.72	2020A Refunding		246,583
410.70.536-070.72	2020B Series		130,158
410.70.536-070.72	VacCon Lease		2,426
Debt Service Interest Total			432,241
Other Uses Other Uses Allocations			
Other Uses Other Uses Bad Debts			
Other Uses Other Uses Contingency			
410.70.536-090.99.05	Allocations		980,000
410.70.536-090.99.01	Bad Debt		142,700
410.70.536-090.99.02	Contingency		877,000
Other Uses Other Uses Allocations Total			980,000
Other Uses Other Uses Bad Debts Total			142,700
Other Uses Other Uses Contingency Total			877,000
Total			7,877,162

Positions

Account	Position	FY 2025	FY 2026
410.70.536	Executive Director of Utilities	1	1
	GIS Analyst	2	2
	GIS Supervisor	1	1
	SCADA Analyst	1	1
	Senior SCADA Analyst	1	1
	Total	6	6

Customer Service

Customer Service Department Overview



The Customer Service Department serves as the frontline of communication and support for the community, playing a critical role in maintaining strong relationships between the public and the city's operational departments. This department functions not only as a central hub for resolving inquiries and concerns, but also a vital collaborator in ensuring the seamless delivery of essential services.



The Customer Service team provides support for:

Water Services: Addressing water usage inquiries, billing questions, service activations/ terminations, and reporting of leaks or outages.

Gas Department: Coordinating work orders, responding to emergency calls, and ensuring public awareness of safety protocols, and seasonal usage trends.

Sanitation Services: Managing garbage cart requests, missed pickups, and account related issues to maintain timely and effective waste collection.

Water Quality: Working with the Water Treatment Department to relay and address concerns regarding water quality.



Key Partnerships and Initiatives

Distribution and Collection (D&C): Close collaboration ensures rapid communication and resolution of customer issues. A notable achievement is the Major Meter Exchange Program, which has significantly reduced the number of meters not being read electronically, from over 1,200 to fewer than 500. This effort has improved both billing accuracy and operational efficiency.

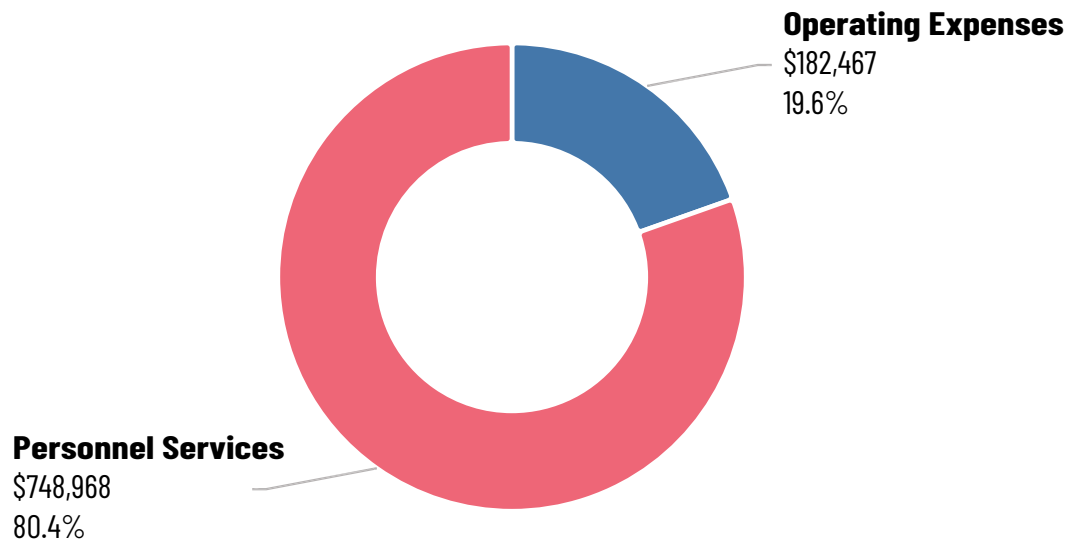
Growth Management & Development Support: Through the Tap & Impact Division, Customer Service partners with Growth Management Department and County Officials to facilitate new residential and commercial developments. This includes identifying new service areas, onboards customers, and streamlining utility related processes for developers.

Finance Department: Collaboration ensures effective handling of billing, payment processing, and delinquency management. Customer Services also supports financial audits and internal reporting functions.

Commitment of Service

At its core, the Customer Service Department exemplifies the City's commitment to responsiveness, transparency, and collaboration. By working in tandem with multiple departments, the team ensures cohesive, high-quality service delivery across all public utilities and infrastructure systems.

Department Expenditures



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
410.71.536-010.12 Salary	482,557	538,135	55,578	11.5%
410.71.536-010.21 FICA	36,916	41,167	4,251	11.5%
410.71.536-010.22 Retirement Contributions	68,772	76,210	7,438	10.8%
410.71.536-010.23 Life, Health & Disability	114,534	92,757	(21,777)	(19.0)%
410.71.536-010.24 Workers Compensation	724	699	(25)	(3.5)%
Personnel Services Total	703,503	748,968	45,465	6.5%
Operating Expenses				
410.71.536-030.34 Contractual Services	66,000	88,100	22,100	33.5%
410.71.536-030.40 Travel	2,000	7,500	5,500	275.0%
410.71.536-030.41 Communication Services	924	1,367	443	47.9%
410.71.536-030.42 Postage	42,200	42,200	0	—%
410.71.536-030.44 Rental & Leases	1,300	1,300	0	—%
410.71.536-030.46 Repair & Maintenance	3,300	3,900	600	18.2%
410.71.536-030.47 Printing & Binding	1,100	1,100	0	—%
410.71.536-030.48 Promotional Activities	300	1,000	700	233.3%
410.71.536-030.51 Office Supplies	5,200	5,200	0	—%
410.71.536-030.52 Operating Supplies	13,038	27,550	14,512	111.3%
410.71.536-030.55 Training	850	3,250	2,400	282.4%
Operating Expenses Total	136,212	182,467	46,255	34.0%
Total	839,715	931,435	91,720	10.9%

Expenditure Detail

FY 2026		
Operating Expense Contractual Services		
410.71.536-030.34	AMS Credit Card Fees	20,000
410.71.536-030.34	Enco	19,000
410.71.536-030.34	Invoice Cloud Platform	40,000
410.71.536-030.34	MCA Camera Licenses	7,100
410.71.536-030.34	Record Destruction	2,000
Operating Expense Contractual Services Total		88,100
Operating Expense Travel		
410.71.536-030.40	Sensus Conference	2,500
410.71.536-030.40	Tyler Conference	5,000
Operating Expense Travel Total		7,500
Operating Expense Communication Services		
410.71.536-030.41	Verizon	1,367
Operating Expense Communication Services Total		1,367
Operating Expense Postage		
410.71.536-030.42	Postage and Package	1,200
410.71.536-030.42	Statements	41,000
Operating Expense Postage Total		42,200
Operating Expense Rental & Leases		
410.71.536-030.44	Konica Copier Lease	1,300
Operating Expense Rental & Leases Total		1,300
Operating Expense Repair & Maintenance		
410.71.536-030.46	Docusign	300
410.71.536-030.46	Invoice Cloud	1,200
410.71.536-030.46	Misc. Repair Items for Customer Service Equipment	2,300
410.71.536-030.46	On-Base Scanner Hardware Maintenance	100
Operating Expense Repair & Maintenance Total		3,900
Operating Expense Printing & Binding		
410.71.536-030.47	Business Cards	200
410.71.536-030.47	CS Letterhead Envelopes	900
Operating Expense Printing & Binding Total		1,100
Operating Expense Promotional Activities		
410.71.536-030.48	Promotional	1,000
Operating Expense Promotional Activities Total		1,000

Expenditure Detail

			FY 2026
Operating Expense Office Supplies			
410.71.536-030.51	Copy Paper		1,200
410.71.536-030.51	Supplies		4,000
Operating Expense Office Supplies Total			5,200
Operating Expense Operating Supplies			
410.71.536-030.52	City of Lake City Shirts		1,400
410.71.536-030.52	Computers - Replacement		24,650
410.71.536-030.52	Operating Supplies		1,500
Operating Expense Operating Supplies Total			27,550
Operating Expense Training			
410.71.536-030.55	Sensus Registration		850
410.71.536-030.55	Tyler Registration		2,400
Operating Expense Training Total			3,250
Total			182,467

Positions

Account	Position	FY 2025	FY 2026
410.71.536	Customer Service Manager	1	1
	Customer Service Rep I/II/III	8	8
	Director of Customer Service	1	1
	Utility Service Coordinator	1	1
	Total	11	11

Water Treatment Plant

Water treatment plays a crucial role in removing contaminants and hazardous substances, ensuring that water is clean and safe for consumption. Unfortunately, nearly 2 billion people worldwide rely on either untreated drinking water or sources that may be unsafe or contaminated. Implementing effective water treatment systems helps prevent water-related health risks, including waterborne diseases and fatalities.



Beyond production, maintaining equipment is a vital component of our responsibilities. This includes preventive, corrective, and predictive maintenance, as well as calibrations and equipment replacements. Our systems encompass a wide range of essential infrastructure, such as process generation systems, auxiliary generators, pumps, motors, injection systems, monitoring equipment, air systems, electrical components, and storage tanks.



The City of Lake City Public Water Treatment Division is a dedicated team of professionals committed to maintaining water quality every day of the week. Our primary mission is to produce safe and visually appealing water at a reasonable cost while managing resources responsibly. This involves continuous monitoring of plant operations, adjusting chemical treatments, conducting quality tests, and maintaining accurate records—ensuring an efficient and effective process that benefits our community.

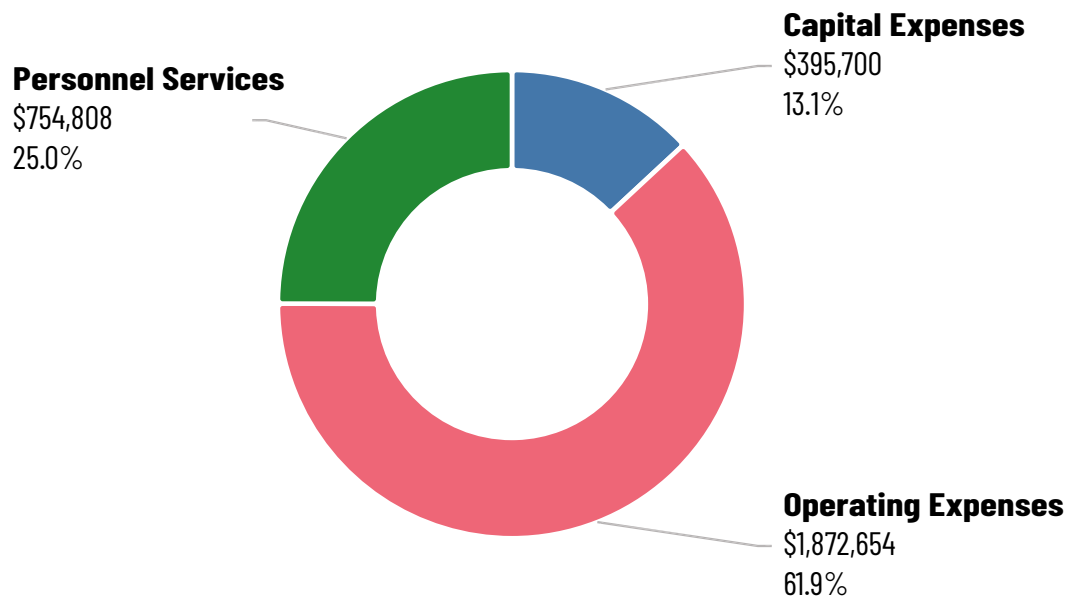


Our commitment extends beyond our facility gates. We manage auto flushers in our distribution system to ensure fresh water circulation and uphold optimal water quality. Additionally, we rigorously oversee the City's Cross-Connection Control Program, protecting the distribution system from external contaminants. The division also conducts and facilitates fire flow tests for contractors, businesses, and the fire department.



Within our facilities, we provide guided tours and engage in water conservation initiatives. Our responsibilities also include lawn and building maintenance to ensure well-kept surroundings. The facilities we manage include the Price Creek Water Treatment Plant, West Booster Pump Station, and the Elevated Tank—each integral to sustaining safe and reliable water for our community.

Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
410.72.536-010.12	Salary	450,137	482,708	32,571	7.2%
410.72.536-010.14	Overtime	10,000	10,000	0	—%
410.72.536-010.21	FICA	34,550	37,271	2,721	7.9%
410.72.536-010.22	Retirement Contributions	68,096	72,233	4,137	6.1%
410.72.536-010.23	Life, Health & Disability	132,577	143,466	10,889	8.2%
410.72.536-010.24	Workers Compensation	10,547	9,130	(1,417)	(13.4)%
Personnel Services Total		705,907	754,808	48,901	6.9%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
410.72.536-030.31	Professional Services	100,000	100,000	0	—%
410.72.536-030.34	Contractual Services	170,000	221,600	51,600	30.4%
410.72.536-030.40	Travel	2,000	5,100	3,100	155.0%
410.72.536-030.41	Communication Services	15,760	14,740	(1,020)	(6.5)%
410.72.536-030.42	Postage	1,000	1,500	500	50.0%
410.72.536-030.43	Utility Services	471,650	482,650	11,000	2.3%
410.72.536-030.44	Rental & Leases	63,454	78,079	14,625	23.0%
410.72.536-030.46	Repair & Maintenance	240,667	411,500	170,833	71.0%
410.72.536-030.47	Printing & Binding	1,800	2,700	900	50.0%
410.72.536-030.48	Promotional Activities	6,000	6,500	500	8.3%
410.72.536-030.49	Other Current Charges	4,950	4,450	(500)	(10.1)%
410.72.536-030.51	Office Supplies	2,000	2,500	500	25.0%
410.72.536-030.52	Operating Supplies	511,430	528,070	16,640	3.3%
410.72.536-030.54	Books, Subscription & Membership	1,365	1,765	400	29.3%
410.72.536-030.55	Training	11,500	11,500	0	—%
Operating Expenses Total		1,603,576	1,872,654	269,078	16.8%
Capital Expenses					
410.72.536-060.64	Machinery & Equipment	201,072	395,700	194,628	96.8%
Capital Expenses Total		201,072	395,700	194,628	96.8%
Total		2,510,555	3,023,162	512,607	20.4%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
410.72.536-030.31	Engineering for projects	100,000
Operating Expense Professional Services Total		100,000
Operating Expense Contractual Services		
410.72.536-030.34	Back Flow Testing	215,000
410.72.536-030.34	MCA Camera Licenses	6,600
Operating Expense Contractual Services Total		221,600
Operating Expense Travel		
410.72.536-030.40	Technical Training	5,100
Operating Expense Travel Total		5,100
Operating Expense Communication Services		
410.72.536-030.41	AT&T Mobility	5,600
410.72.536-030.41	Comcast	6,960
410.72.536-030.41	First Net	1,000
410.72.536-030.41	Security Monitoring	700
410.72.536-030.41	Sierra wireless	480
Operating Expense Communication Services Total		14,740
Operating Expense Postage		
410.72.536-030.42	Misc. Postage	1,500
Operating Expense Postage Total		1,500
Operating Expense Utility Services		
410.72.536-030.43	Florida Power & Light	297,650
410.72.536-030.43	Water Sewer Utility	185,000
Operating Expense Utility Services Total		482,650
Operating Expense Rental & Leases		
410.72.536-030.44	Konica Copier Lease	1,400
410.72.536-030.44	LOX Tank Rental	37,000
410.72.536-030.44	Misc. Rentals	10,000
410.72.536-030.44	Vehicle Lease	29,679
Operating Expense Rental & Leases Total		78,079

Expenditure Detail

FY 2026		
Operating Expense Repair & Maintenance		
410.72.536-030.46	Annual Instrumentation Calibration	23,000
410.72.536-030.46	Distilled Water System PM	1,500
410.72.536-030.46	Elevated Tank Painting	170,000
410.72.536-030.46	FDEP Tank Repairs	5,000
410.72.536-030.46	General Maintenance Repairs	85,000
410.72.536-030.46	General PM	50,000
410.72.536-030.46	Generator PM	17,000
410.72.536-030.46	Hach PM Service for Turbidity, DR3900, And Chlorine Meters	3,700
410.72.536-030.46	HVAC PM Service	1,300
410.72.536-030.46	New Door Handles for Plant	7,500
410.72.536-030.46	Paint for Plant Equipment and Facilities	5,000
410.72.536-030.46	Safety Light Battery Replacement	1,500
410.72.536-030.46	UPS System Servicing and PM	5,000
410.72.536-030.46	Vehicle Maintenance for City Owned Trucks	6,000
410.72.536-030.46	Vehicle Maintenance for Lease	5,000
410.72.536-030.46	Xylem Ozone System Service	25,000
Operating Expense Repair & Maintenance Total		411,500
Operating Expense Printing & Binding		
410.72.536-030.47	Announcements	2,700
Operating Expense Printing & Binding Total		2,700
Operating Expense Promotional Activities		
410.72.536-030.48	Misc. Promotion	1,500
410.72.536-030.48	Water Conservation	5,000
Operating Expense Promotional Activities Total		6,500
Operating Expense Other Current Charges		
410.72.536-030.49	Operation Licensing	200
410.72.536-030.49	Plant Permit	4,000
410.72.536-030.49	Tank Permits	250
Operating Expense Other Current Charges Total		4,450
Operating Expense Office Supplies		
410.72.536-030.51	Office Supplies for Normal Operations	2,000
410.72.536-030.51	Supplies for Additional FDEP Administrative Work	500
Operating Expense Office Supplies Total		2,500

Expenditure Detail

			FY 2026
Operating Expense Operating Supplies			
410.72.536-030.52	AED's		4,500
410.72.536-030.52	Boots for Internship Employee		90
410.72.536-030.52	Fuel - Other		25,000
410.72.536-030.52	Fuel - Vehicles		20,000
410.72.536-030.52	iPads		800
410.72.536-030.52	Lab Analysis		45,000
410.72.536-030.52	Misc. Items		15,000
410.72.536-030.52	Pest Control		250
410.72.536-030.52	PQM Monitors		11,000
410.72.536-030.52	Safety Equipment		3,500
410.72.536-030.52	Stipend - Boots		630
410.72.536-030.52	Stipend - Pants		650
410.72.536-030.52	Uniform Shirts		2,000
410.72.536-030.52	Wi-Fi Access Point		450
410.72.536-030.52	WTP Ammonia		53,200
410.72.536-030.52	WTP Chlorine		123,000
410.72.536-030.52	WTP Lox		170,000
410.72.536-030.52	WTP Poly Orthophosphate		53,000
Operating Expense Operating Supplies Total			528,070
Operating Expense Books, Subscription & Membership			
410.72.536-030.54	Florida Rural Water Assoc.		750
410.72.536-030.54	Florida Section AWWA		300
410.72.536-030.54	FWPCOA		315
410.72.536-030.54	Water ISAC		400
Operating Expense Books, Subscription & Membership Total			1,765
Operating Expense Training			
410.72.536-030.55	CEU		5,600
410.72.536-030.55	New Rules and Regulation Training		1,000
410.72.536-030.55	Safety		4,900
Operating Expense Training Total			11,500

Expenditure Detail

			FY 2026
Capital Outlay Machinery & Equipment			
410.72.536-060.64	Chemical Tank Replacements (3)		51,000
410.72.536-060.64	Davit System for Confined Space Entry		8,500
410.72.536-060.64	Purchase of Truck 92		3,200
410.72.536-060.64	R & R for Equipment		50,000
410.72.536-060.64	SCADA System Upgrade		63,000
410.72.536-060.64	Tank Mixers for WBPS		40,000
410.72.536-060.64	WBPS PLC Upgrade		180,000
Capital Outlay Machinery & Equipment Total			395,700
Total			2,268,354

Positions

Account	Position	FY 2025	FY 2026
410.72.536	Director Water Plant	1	1
	WTP Intern	1	1
	Chief Operator	1	1
	WTP Operators A/B/C/Trainee	5	5
	Total	8	8

Wastewater Treatment



Kicklighter Wastewater Treatment Plant

Wastewater Department Overview:

The mission of the Wastewater Department is to treat and purify the city's used water before safely returning it to the environment via the sprayfield or wetlands. This dedicated team includes 10 licensed operators, 3 maintenance technicians, and 4 sprayfield technicians who work together to ensure that every drop is responsibly managed.

Treatment Process:

Wastewater generated from homes is transported through an intricate system of underground pipes and pump stations to the treatment facility. There, contaminants harmful to the environment are removed. The untreated water entering the plant is known as influent, while the cleaned, processed water leaving the facility is called effluent.

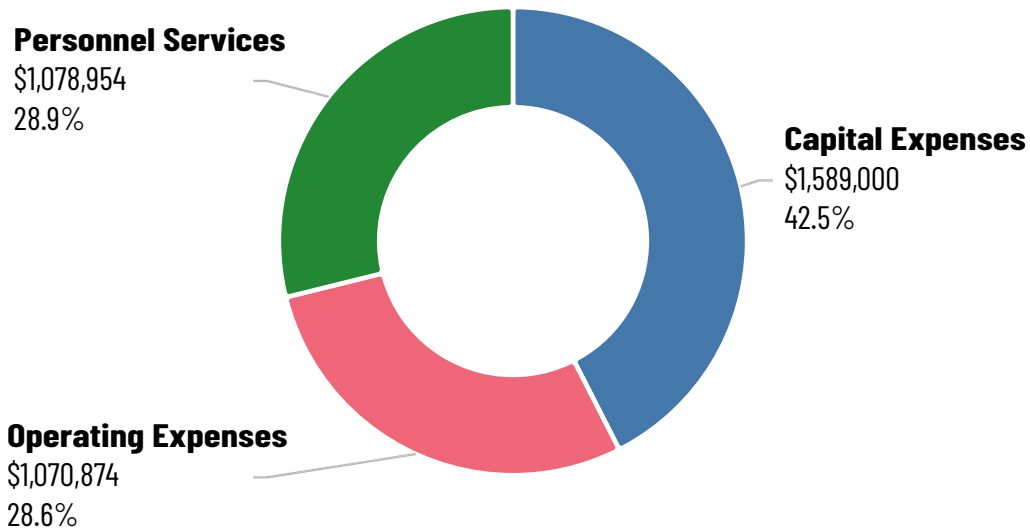
Environmental Compliance:

Lake City falls within a Basin Management Action Plan (BMAP) zone for Ichetucknee Springs, which means the Florida Department of Environmental Protection (FDEP) enforces stricter standards for effluent quality. To meet these enhanced requirements, the department utilizes treatment wetlands that remove excess nutrients from the effluent before it is recharged into the aquifer.

Commitment to Clean Water:

Every member of the wastewater and sprayfield teams is committed to producing the highest quality effluent possible, helping protect both our natural resources and community health.

Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
410.74.536-010.12	Salary	732,279	722,389	(9,890)	(1.4)%
410.74.536-010.14	Overtime	20,000	20,000	0	—%
410.74.536-010.21	FICA	55,186	55,838	652	1.2%
410.74.536-010.22	Retirement Contributions	88,223	89,404	1,181	1.3%
410.74.536-010.23	Life, Health & Disability	208,798	178,112	(30,686)	(14.7)%
410.74.536-010.24	Workers Compensation	15,654	13,211	(2,443)	(15.6)%
Personnel Services Total		1,120,140	1,078,954	(41,186)	(3.7)%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
410.74.536-030.31	Professional Services	100,000	100,000	0	—%
410.74.536-030.34	Contractual Services	160,000	166,575	6,575	4.1%
410.74.536-030.40	Travel	3,500	3,500	0	—%
410.74.536-030.41	Communication Services	8,076	8,536	460	5.7%
410.74.536-030.42	Postage	100	100	0	—%
410.74.536-030.43	Utility Services	372,100	372,100	0	—%
410.74.536-030.44	Rental & Leases	16,300	30,300	14,000	85.9%
410.74.536-030.46	Repair & Maintenance	114,363	118,363	4,000	3.5%
410.74.536-030.47	Printing & Binding	500	500	0	—%
410.74.536-030.51	Office Supplies	3,000	3,000	0	—%
410.74.536-030.52	Operating Supplies	258,400	262,900	4,500	1.7%
410.74.536-030.53	Road Material & Supplies	15,000	0	(15,000)	(100.0)%
410.74.536-030.54	Books, Subscription & Membership	1,500	1,500	0	—%
410.74.536-030.55	Training	3,500	3,500	0	—%
Operating Expenses Total		1,056,339	1,070,874	14,535	1.4%
Capital Expenses					
410.74.536-060.62	Building	7,500	0	(7,500)	(100.0)%
410.74.536-060.63	Infrastructure	1,565,000	1,555,000	(10,000)	(0.6)%
410.74.536-060.64	Machinery & Equipment	40,000	34,000	(6,000)	(15.0)%
Capital Expenses Total		1,612,500	1,589,000	(23,500)	(1.5)%
Total		3,788,979	3,738,828	(50,151)	(1.3)%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
410.74.536-030.31	Engineering Services		100,000
Operating Expense Professional Services Total			100,000
Operating Expense Contractual Services			
410.74.536-030.34	Lab Samples		40,000
410.74.536-030.34	MCA Camera Licenses		6,575
410.74.536-030.34	Sludge Disposal		120,000
Operating Expense Contractual Services Total			166,575
Operating Expense Travel			
410.74.536-030.40	Travel for Training		3,500
Operating Expense Travel Total			3,500
Operating Expense Communication Services			
410.74.536-030.41	Arrow Link for Kicklighter Alarms		600
410.74.536-030.41	AT&T Mobility		3,680
410.74.536-030.41	Comcast		3,380
410.74.536-030.41	Verizon		876
Operating Expense Communication Services Total			8,536
Operating Expense Postage			
410.74.536-030.42	Postage		100
Operating Expense Postage Total			100
Operating Expense Utility Services			
410.74.536-030.43	Clay Electric		92,000
410.74.536-030.43	Florida Power & Light		198,500
410.74.536-030.43	Water Sewer Utility		81,600
Operating Expense Utility Services Total			372,100
Operating Expense Rental & Leases			
410.74.536-030.44	Konica - Saint Margarets Copier		1,300
410.74.536-030.44	Truck Lease		26,000
410.74.536-030.44	Uniform Rental		3,000
Operating Expense Rental & Leases Total			30,300

Expenditure Detail

FY 2026		
Operating Expense Repair & Maintenance		
410.74.536-030.46	Electrical Repairs	12,000
410.74.536-030.46	Equipment Repairs	50,000
410.74.536-030.46	Generator Maintenance Agreement	17,835
410.74.536-030.46	HACH Service Agreement for Analyzers	15,000
410.74.536-030.46	HVAC Service Agreement	5,000
410.74.536-030.46	Miscellaneous Maintenance	5,000
410.74.536-030.46	Pest Control	720
410.74.536-030.46	Security Safe Monitoring	1,408
410.74.536-030.46	Service Agreement for Centrifuges	10,000
410.74.536-030.46	Truck Maintenance	1,400
Operating Expense Repair & Maintenance Total		118,363
Operating Expense Printing & Binding		
410.74.536-030.47	Business Cards	500
Operating Expense Printing & Binding Total		500
Operating Expense Office Supplies		
410.74.536-030.51	Office Supplies	3,000
Operating Expense Office Supplies Total		3,000
Operating Expense Operating Supplies		
410.74.536-030.52	AED's for St. Margarets & Kicklighter	2,400
410.74.536-030.52	Computers	4,000
410.74.536-030.52	Fuel	15,000
410.74.536-030.52	Lab Supplies	8,000
410.74.536-030.52	New Laptop	2,500
410.74.536-030.52	Oil and Grease	2,000
410.74.536-030.52	Operating Supplies	15,000
410.74.536-030.52	Polymer for Centrifuges	46,000
410.74.536-030.52	Safety and PPE	2,500
410.74.536-030.52	Sodium Hypo	165,000
410.74.536-030.52	Wifi Access Point	500
Operating Expense Operating Supplies Total		262,900
Operating Expense Books, Subscription & Membership		
410.74.536-030.54	License Renewal and Memberships	1,500
Operating Expense Books, Subscription & Membership Total		1,500
Operating Expense Training		
410.74.536-030.55	Training and CEUs	3,500
Operating Expense Training Total		3,500

Expenditure Detail

			FY 2026
Capital Outlay Infrastructure			
410.74.536-060.63	Kicklighter Grit System Grating		10,000
410.74.536-060.63	Saint Margarets SCADA		1,500,000
410.74.536-060.63	Saint Margarets Valve Replacement		45,000
Capital Outlay Infrastructure Total			1,555,000
Capital Outlay Machinery & Equipment			
410.74.536-060.64	Kicklighter Control Panel Relocation		25,000
410.74.536-060.64	Purchase Truck # 173 and 175		9,000
Capital Outlay Machinery & Equipment Total			34,000
Total			2,659,874

Positions

Account	Position	FY 2025	FY 2026
410.74.536	Director of WWTP	1	1
	WWTP Chief Operator	1	1
	WWTP Intern	1	1
	WWTP Lead Operator	1	1
	WWTP Operators A/B/C/Trainee	6	6
	WWTP Maintenance Supervisor	1	1
	WWTP Maintenance Tech I/III	2	2
	Total	13	13

NFMIP Wastewater Treatment Plant

The North Florida Mega Industrial Park (NFMIP) Wastewater Treatment Plant is a critical infrastructure investment jointly supported by the City of Lake City and Columbia County to foster regional economic development and accommodate future industrial growth. This facility is designed to provide advanced wastewater treatment services to current and future tenants within the NFMIP, positioning the area as a competitive location for large-scale manufacturing, logistics, and industrial operations.

This budget reflects the City's share of operational and capital expenditures for the operation of the wastewater treatment plant. The budget will also support staffing, routine maintenance, testing, regulatory compliance, and system upgrades as needed.

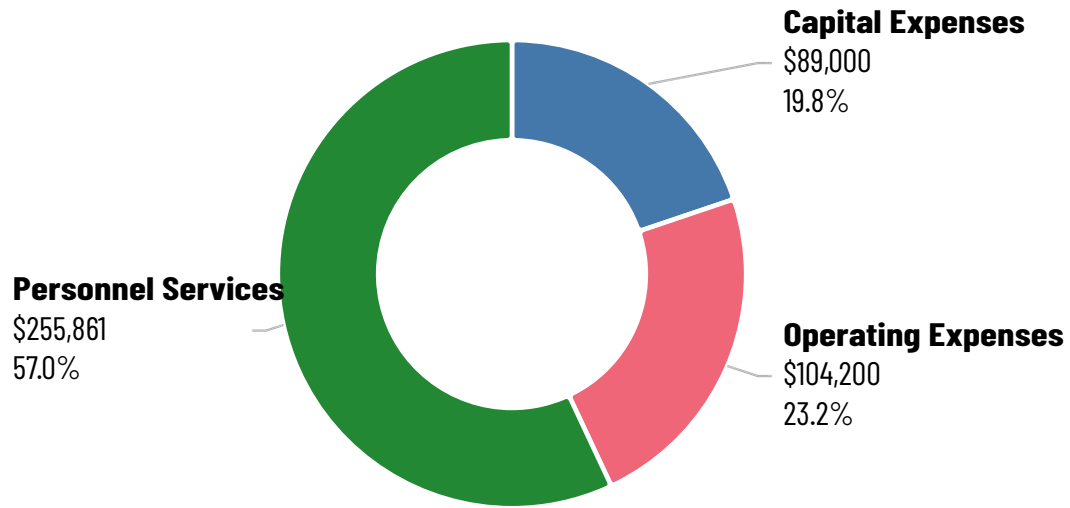
The project is a result of a strategic partnership between the City of Lake City and Columbia County, both of which are committed to investing in shared infrastructure to drive economic development. This intergovernmental collaboration ensures efficient resource allocation and cost-sharing while reinforcing a unified vision for long-term regional growth.

The development of the NFMIP Wastewater Treatment Plant is not only essential for meeting environmental standards and servicing industrial clients, but also represents a forward-looking commitment to sustainable infrastructure that supports job creation and expanded tax base for the community.

The City remains committed to working closely with Columbia County throughout each phase of the project to ensure timely progress, compliance with regulatory requirements, and prudent fiscal oversight.



Department Expenditures



Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
410.75.536-010.12 Salary	0	149,599	149,599	100.0%
410.75.536-010.14 Overtime	0	7,500	7,500	100.0%
410.75.536-010.21 FICA	0	11,474	11,474	100.0%
410.75.536-010.22 Retirement Contributions	0	20,087	20,087	100.0%
410.75.536-010.23 Life, Health & Disability	0	64,486	64,486	100.0%
410.75.536-010.24 Workers Compensation	0	2,715	2,715	100.0%
Personnel Services Total	0	255,861	255,861	100.0%
Operating Expenses				
410.75.536-030.31 Professional Services	0	9,000	9,000	100.0%
410.75.536-030.41 Communication Services	0	3,004	3,004	100.0%
410.75.536-030.44 Rental & Leases	0	9,480	9,480	100.0%
410.75.536-030.46 Repair & Maintenance	0	14,000	14,000	100.0%
410.75.536-030.51 Office Supplies	0	1,200	1,200	100.0%
410.75.536-030.52 Operating Supplies	0	66,016	66,016	100.0%
410.75.536-030.55 Training	0	1,500	1,500	100.0%
Operating Expenses Total	0	104,200	104,200	100.0%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Capital Expenses					
410.75.536-060.63	Infrastructure	0	75,000	75,000	100.0%
410.75.536-060.64	Machinery & Equipment	0	14,000	14,000	100.0%
Capital Expenses Total		0	89,000	89,000	100.0%
Total		0	449,061	449,061	100.0%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
410.75.536-030.31	Lab Tests		9,000
Operating Expense Professional Services Total			9,000
Operating Expense Communication Services			
410.75.536-030.41	Phone Bill		504
410.75.536-030.41	Software Renewals		2,500
Operating Expense Communication Services Total			3,004
Operating Expense Rental & Leases			
410.75.536-030.44	Truck Lease		9,480
Operating Expense Rental & Leases Total			9,480
Operating Expense Repair & Maintenance			
410.75.536-030.46	Generator Maintenance		4,000
410.75.536-030.46	Miscellaneous Repairs		10,000
Operating Expense Repair & Maintenance Total			14,000
Operating Expense Office Supplies			
410.75.536-030.51	Office Supplies		1,200
Operating Expense Office Supplies Total			1,200
Operating Expense Operating Supplies			
410.75.536-030.52	Fuel		5,000
410.75.536-030.52	Lab Supplies		4,000
410.75.536-030.52	Lap Top		2,500
410.75.536-030.52	Micro - C		21,216
410.75.536-030.52	Oil and Grease		800
410.75.536-030.52	Operating Supply		2,500
410.75.536-030.52	Sodium Hypo		30,000
Operating Expense Operating Supplies Total			66,016
Operating Expense Training			
410.75.536-030.55	Training		1,500
Operating Expense Training Total			1,500
Capital Outlay Infrastructure			
410.75.536-060.63	Internet Fiber Line Extension		75,000
Capital Outlay Infrastructure Total			75,000
Capital Outlay Machinery & Equipment			
410.75.536-060.64	Cameras		14,000
Capital Outlay Machinery & Equipment Total			14,000
Total			193,200

Positions

Account	Position	FY 2025	FY 2026
410.75.536	WWTP Lead Operator	1	1
	WWTP Operator A/B/C/Trainee	0	1
	Total	1	2

Sprayfield

The Sprayfield Fund supports the operation and maintenance of the City of Lake City's effluent disposal sprayfield system, a critical component of the City's wastewater treatment process. The sprayfield serves as the final step in the advanced treatment of reclaimed water, allowing treated effluent to be safely dispersed over a designated land application area in accordance with environmental regulations.

Budgeted expenditures within this fund include costs related to equipment maintenance, pump operations, irrigation systems, land management, utilities, and regulatory compliance. The budget also supports personnel expenses, testing and monitoring services, and any capital improvements necessary to ensure the sprayfield remains efficient and compliant with Florida Department of Environmental Protection (FDEP) standards.

The continued operation of the sprayfield is vital to protecting the local environment and supporting the City's overall wastewater infrastructure. The City of Lake City is committed to maintaining this system in a responsible and sustainable manner, ensuring long-term operational effectiveness and environmental stewardship.



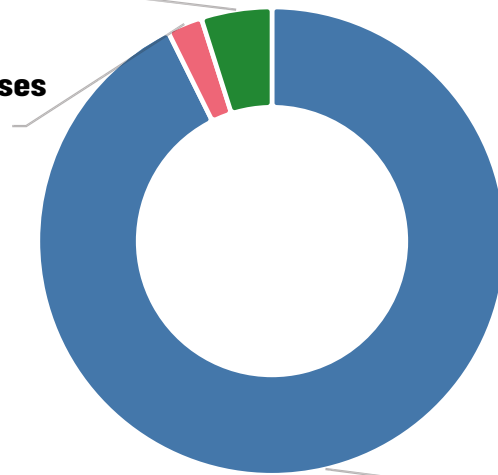
Department Expenditures

Personnel Services

\$392,648
4.9%

Operating Expenses

\$196,195
2.4%



Capital Expenses

\$7,436,319
92.7%

Expenditure Summary

	FY 2025	FY 2026	Difference	% Change
Personnel Services				
410.76.536-010.12 Salary	251,943	260,959	9,016	3.6%
410.76.536-010.21 FICA	19,358	20,048	690	3.6%
410.76.536-010.22 Retirement Contributions	29,621	30,610	989	3.3%
410.76.536-010.23 Life, Health & Disability	64,509	76,288	11,779	18.3%
410.76.536-010.24 Workers Compensation	5,491	4,743	(748)	(13.6)%
Personnel Services Total	370,922	392,648	21,726	5.9%
Operating Expenses				
410.76.536-030.31 Professional Services	56,500	56,500	0	—%
410.76.536-030.34 Contractual Services	0	2,000	2,000	100.0%
410.76.536-030.41 Communication Services	1,978	1,978	0	—%
410.76.536-030.42 Postage	500	500	0	—%
410.76.536-030.43 Utility Services	6,500	6,500	0	—%
410.76.536-030.44 Rental & Leases	31,900	31,900	0	—%
410.76.536-030.46 Repair & Maintenance	58,685	62,332	3,647	6.2%
410.76.536-030.52 Operating Supplies	31,575	31,785	210	0.7%
410.76.536-030.54 Books, Subscription & Membership	500	500	0	—%
410.76.536-030.55 Training	2,200	2,200	0	—%
Operating Expenses Total	190,338	196,195	5,857	3.1%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Capital Expenses					
410.76.536-060.62	Building	31,600	5,500	(26,100)	(82.6)%
410.76.536-060.63	Infrastructure	2,491,958	7,413,569	4,921,611	197.5%
410.76.536-060.64	Machinery & Equipment	69,110	17,250	(51,860)	(75.0)%
Capital Expenses Total		2,592,668	7,436,319	4,843,651	186.8%
Total		3,153,928	8,025,162	4,871,234	154.4%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
410.76.536-030.31	Engineering		10,000
410.76.536-030.31	Wetland Solutions Monitoring and Tech Support		46,500
Operating Expense Professional Services Total			56,500
Operating Expense Contractual Services			
410.76.536-030.34	MCA Camera Licenses		2,000
Operating Expense Contractual Services Total			2,000
Operating Expense Communication Services			
410.76.536-030.41	AT&T Mobility		528
410.76.536-030.41	Comcast		1,450
Operating Expense Communication Services Total			1,978
Operating Expense Postage			
410.76.536-030.42	Freight		500
Operating Expense Postage Total			500
Operating Expense Utility Services			
410.76.536-030.43	Clay Electric		6,500
Operating Expense Utility Services Total			6,500
Operating Expense Rental & Leases			
410.76.536-030.44	Employee Uniform Shirts		900
410.76.536-030.44	Enterprise Trucks		26,000
410.76.536-030.44	Equipment Rental		5,000
Operating Expense Rental & Leases Total			31,900

Expenditure Detail

FY 2026		
Operating Expense Repair & Maintenance		
410.76.536-030.46	Annual Generator Maintenance	3,500
410.76.536-030.46	Bucket Truck Yearly Inspection	2,500
410.76.536-030.46	Building Maintenance	3,000
410.76.536-030.46	Electrical Repair Sprayfield	10,000
410.76.536-030.46	Fire Extinguisher inspection and Maintenance	1,000
410.76.536-030.46	Generator Annual Load test	2,312
410.76.536-030.46	Heavy Equipment Maintenance	5,500
410.76.536-030.46	Maintenance on Equipment Sprayfield	15,000
410.76.536-030.46	Maintenance Fee of Vehicle 178 & new	1,800
410.76.536-030.46	Pest Control	500
410.76.536-030.46	Pressure wash PAR Tank	3,600
410.76.536-030.46	Quarterly HVAC	420
410.76.536-030.46	Road Repair	3,000
410.76.536-030.46	Security Monitoring	600
410.76.536-030.46	Supplies to Repair Perimeter Fence Lines	4,600
410.76.536-030.46	Tractor Repairs	5,000
Operating Expense Repair & Maintenance Total		62,332
Operating Expense Operating Supplies		
410.76.536-030.52	AED	1,410
410.76.536-030.52	Employee Boots Allowance	450
410.76.536-030.52	Employee Pants Allowance	625
410.76.536-030.52	Equipment Oil/ coolants	2,500
410.76.536-030.52	Off- Road - Fuel	6,500
410.76.536-030.52	Oil HYD Fluid Grease For Equipment	2,800
410.76.536-030.52	Operating Supplies	5,000
410.76.536-030.52	Safety / Personal Protective Equipment	3,500
410.76.536-030.52	Tools for Shop	1,500
410.76.536-030.52	Vehicle- Fuel	7,500
Operating Expense Operating Supplies Total		31,785
Operating Expense Books, Subscription & Membership		
410.76.536-030.54	Memberships	500
Operating Expense Books, Subscription & Membership Total		500
Operating Expense Training		
410.76.536-030.55	For Training and Education	2,200
Operating Expense Training Total		2,200

Expenditure Detail

			FY 2026
Capital Outlay Building			
410.76.536-060.62	Building Maintenance		5,500
Capital Outlay Building Total			5,500
Capital Outlay Infrastructure			
410.76.536-060.63	Ichetucknee Springs Quality & Quantity - DEP 100%		1,552,044
410.76.536-060.63	Steadly Wetland Recharge - DEP 100%		5,861,525
Capital Outlay Infrastructure Total			7,413,569
Capital Outlay Machinery & Equipment			
410.76.536-060.64	5' Sickle Bar Mower for Raptor Attachment		5,700
410.76.536-060.64	Purchase Truck # 177		5,000
410.76.536-060.64	Replace Mower Complete Deck on Grasshopper Mower		6,550
Capital Outlay Machinery & Equipment Total			17,250
Total			7,632,514

Positions

Account	Position	FY 2025	FY 2026
410.76.536	Sprayfield Superintendent	1	1
	Sprayfield Technician I/II	4	4
	Total	5	5

Distribution and Collections

The Distributions & Collections Department is responsible for the installation, maintenance, and repair of the City of Lake City's water and sewer infrastructure. With a dedicated team of 35 employees, we are committed to delivering safe, reliable water and sewer services to residents, businesses, and institutions across the city.



Meter Maintenance Crew

Our Meter Maintenance Crew installs new water lines, handles line extensions, and manages water taps for new customers. They maintain the city's water infrastructure and oversee the upkeep of 1,470 fire hydrants—an essential part of our emergency preparedness efforts. Technicians support over 10,000 active water accounts, performing meter troubleshooting and installing new meters, meter boxes, and MXUs (Meter Transmitting Units).

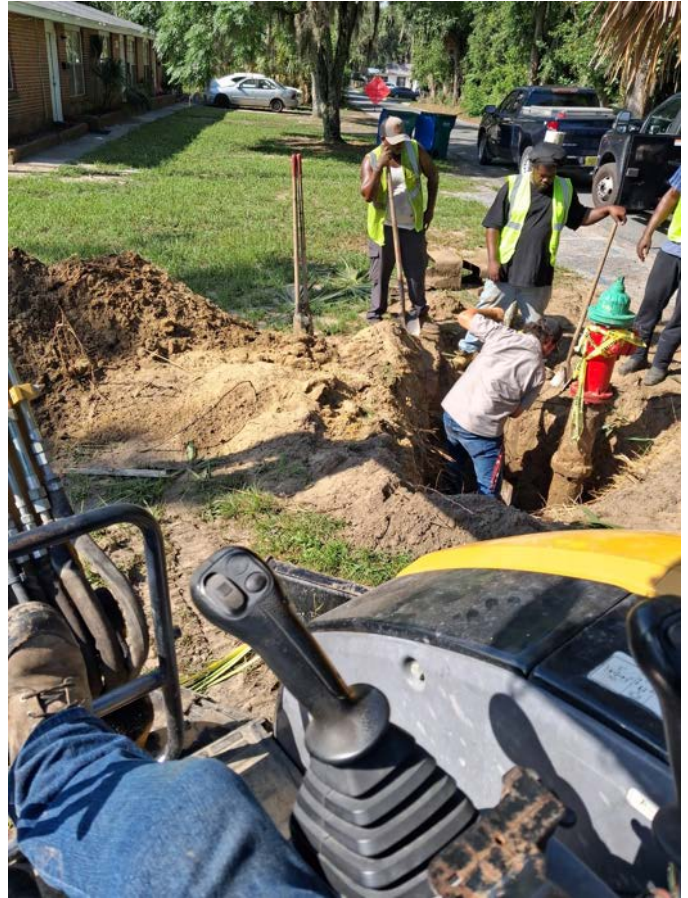


Collections Crew

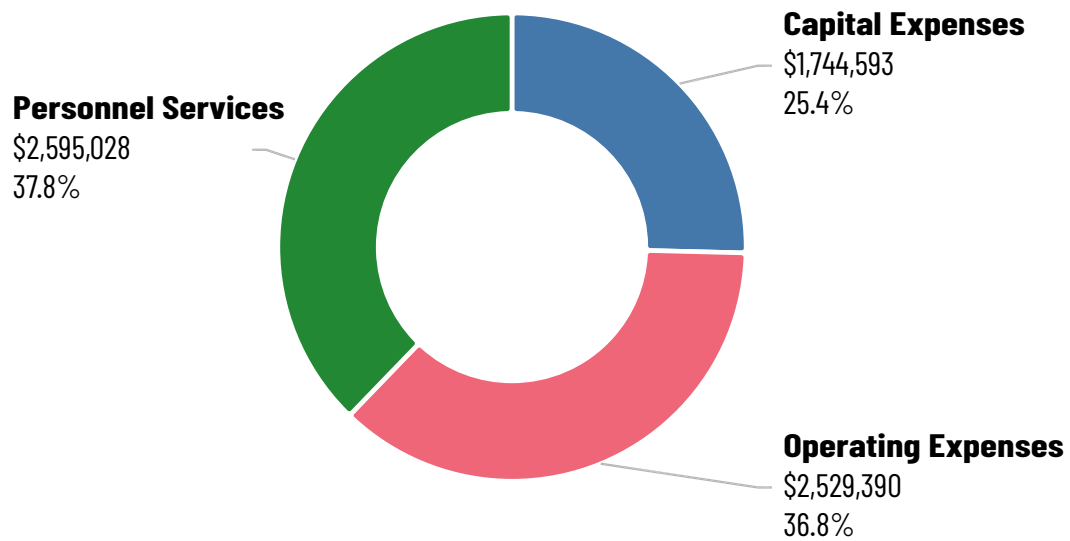
The Collections Crew ensures the smooth operation of the city's sewer system by installing and maintaining sewer lines. They perform monthly line treatments to disinfect and prevent grease buildup. Using advanced camera inspection equipment, they proactively identify and address issues within both sewer and stormwater lines.

Lift Station Crew

This team maintains 71 lift stations across Lake City. Their responsibilities include pump maintenance, equipment installations, and small-scale rehabilitation projects. In addition to technical upkeep, they ensure each lift station remains accessible and presentable through regular mowing and grounds maintenance. Location TechnicianThe Location Technician plays a crucial role in supporting maintenance and expansion by accurately locating and marking all underground water and sewer lines. This work ensures safe and efficient repairs, construction, and future planning.



Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
410.78.536-010.12	Salary	1,741,950	1,633,139	(108,811)	(6.2)%
410.78.536-010.14	Overtime	90,000	90,000	0	—%
410.78.536-010.21	FICA	133,882	132,392	(1,490)	(1.1)%
410.78.536-010.22	Retirement Contributions	215,950	209,537	(6,413)	(3.0)%
410.78.536-010.23	Life, Health & Disability	459,231	498,884	39,653	8.6%
410.78.536-010.24	Workers Compensation	38,739	31,076	(7,663)	(19.8)%
Personnel Services Total		2,679,752	2,595,028	(84,724)	(3.2)%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
410.78.536-030.31	Professional Services	25,000	25,000	0	—%
410.78.536-030.34	Contractual Services	11,708	16,108	4,400	37.6%
410.78.536-030.40	Travel	5,500	5,500	0	—%
410.78.536-030.41	Communication Services	30,660	32,960	2,300	7.5%
410.78.536-030.42	Postage	10,000	10,000	0	—%
410.78.536-030.43	Utility Services	184,700	184,700	0	—%
410.78.536-030.44	Rental & Leases	180,145	224,500	44,355	24.6%
410.78.536-030.46	Repair & Maintenance	541,651	524,102	(17,549)	(3.2)%
410.78.536-030.47	Printing & Binding	1,000	1,000	0	—%
410.78.536-030.49	Other Current Charges	8,200	8,200	0	—%
410.78.536-030.51	Office Supplies	3,000	3,000	0	—%
410.78.536-030.52	Operating Supplies	1,598,654	1,323,820	(274,834)	(17.2)%
410.78.536-030.53	Road Material & Supplies	135,000	135,000	0	—%
410.78.536-030.54	Books, Subscription & Membership	3,500	3,500	0	—%
410.78.536-030.55	Training	32,000	32,000	0	—%
Operating Expenses Total		2,770,718	2,529,390	(241,328)	(8.7)%
Capital Expenses					
410.78.536-060.63	Infrastructure	750,000	1,120,000	370,000	49.3%
410.78.536-060.64	Machinery & Equipment	1,061,321	624,593	(436,728)	(41.1)%
Capital Expenses Total		1,811,321	1,744,593	(66,728)	(3.7)%
Total		7,261,791	6,869,011	(392,780)	(5.4)%

Expenditure Detail

FY 2026		
Operating Expense Professional Services		
410.78.536-030.31	Engineering for Projects	25,000
Operating Expense Professional Services Total		25,000
Operating Expense Contractual Services		
410.78.536-030.34	Backflow Certification	600
410.78.536-030.34	Boom Truck Certification	1,500
410.78.536-030.34	Cues Camera Truck Maintenance	3,108
410.78.536-030.34	MCA Camera Licenses	4,400
410.78.536-030.34	Norfolk Fees	6,500
Operating Expense Contractual Services Total		16,108
Operating Expense Travel		
410.78.536-030.40	Distribution/Collection	5,500
Operating Expense Travel Total		5,500
Operating Expense Communication Services		
410.78.536-030.41	AT&T Mobility	17,000
410.78.536-030.41	Comcast	3,960
410.78.536-030.41	I-Pad and Tough Book Service	6,000
410.78.536-030.41	Verizon	6,000
Operating Expense Communication Services Total		32,960
Operating Expense Postage		
410.78.536-030.42	Postage	10,000
Operating Expense Postage Total		10,000
Operating Expense Utility Services		
410.78.536-030.43	Clay Electric	72,500
410.78.536-030.43	Florida Power & Light	112,200
Operating Expense Utility Services Total		184,700
Operating Expense Rental & Leases		
410.78.536-030.44	Enterprise Lease	194,500
410.78.536-030.44	Equipment and Generator Rentals	10,000
410.78.536-030.44	Specialized Equipment	10,000
410.78.536-030.44	Uniforms and Mats	10,000
Operating Expense Rental & Leases Total		224,500

Expenditure Detail

			FY 2026
Operating Expense Repair & Maintenance			
410.78.536-030.46	Annual Generator Inspection		23,000
410.78.536-030.46	Electrical Repairs		20,000
410.78.536-030.46	HVAC Maintenance		920
410.78.536-030.46	Liftstation Repairs		60,000
410.78.536-030.46	Maintenance Fleet Vehicle		13,182
410.78.536-030.46	Quarterly Generator Maintenance		22,000
410.78.536-030.46	SCADA Repairs		25,000
410.78.536-030.46	TCU Repairs		10,000
410.78.536-030.46	Vehicle and Equipment Repairs		350,000
Operating Expense Repair & Maintenance Total			524,102
Operating Expense Printing & Binding			
410.78.536-030.47	Door Hangers		1,000
Operating Expense Printing & Binding Total			1,000
Operating Expense Other Current Charges			
410.78.536-030.49	Retirement Bonuses		8,200
Operating Expense Other Current Charges Total			8,200
Operating Expense Office Supplies			
410.78.536-030.51	Copy Paper		1,000
410.78.536-030.51	Office Supplies		2,000
Operating Expense Office Supplies Total			3,000

Expenditure Detail

FY 2026		
Operating Expense Operating Supplies		
410.78.536-030.52	AEDs	2,820
410.78.536-030.52	Ally meters	50,000
410.78.536-030.52	Building Supplies	4,000
410.78.536-030.52	Computer Replacements	13,900
410.78.536-030.52	Computers - Replacement	13,900
410.78.536-030.52	Fire Hydrant Program	4,000
410.78.536-030.52	FTU Service DATA Flow	4,600
410.78.536-030.52	Meter Boxes	75,000
410.78.536-030.52	Meters	250,000
410.78.536-030.52	MXU for Meters	250,000
410.78.536-030.52	New Fire Hydrants	20,000
410.78.536-030.52	New I-Pads	2,600
410.78.536-030.52	Offroad Fuel	25,000
410.78.536-030.52	Personal Protection Equipment	2,500
410.78.536-030.52	Sewer Pipe and Fittings	200,000
410.78.536-030.52	Shop Supplies	15,000
410.78.536-030.52	Small Generator Crew	2,000
410.78.536-030.52	Stipends Boots and Pants	7,700
410.78.536-030.52	Tools for Shop	10,000
410.78.536-030.52	Tools for Trucks	10,000
410.78.536-030.52	Vehicles Fuel	160,000
410.78.536-030.52	Water Pipe and Fittings	200,000
410.78.536-030.52	Wi-Fi Access Point	800
Operating Expense Operating Supplies Total		1,323,820
Operating Expense Road Material & Supplies		
410.78.536-030.53	Asphalt Repairs	75,000
410.78.536-030.53	Concrete Repairs	20,000
410.78.536-030.53	Limerock and Fill Dirt	40,000
Operating Expense Road Material & Supplies Total		135,000
Operating Expense Books, Subscription & Membership		
410.78.536-030.54	FWPCOA and Florida Rural	2,000
410.78.536-030.54	Training Materials	1,500
Operating Expense Books, Subscription & Membership Total		3,500

Expenditure Detail

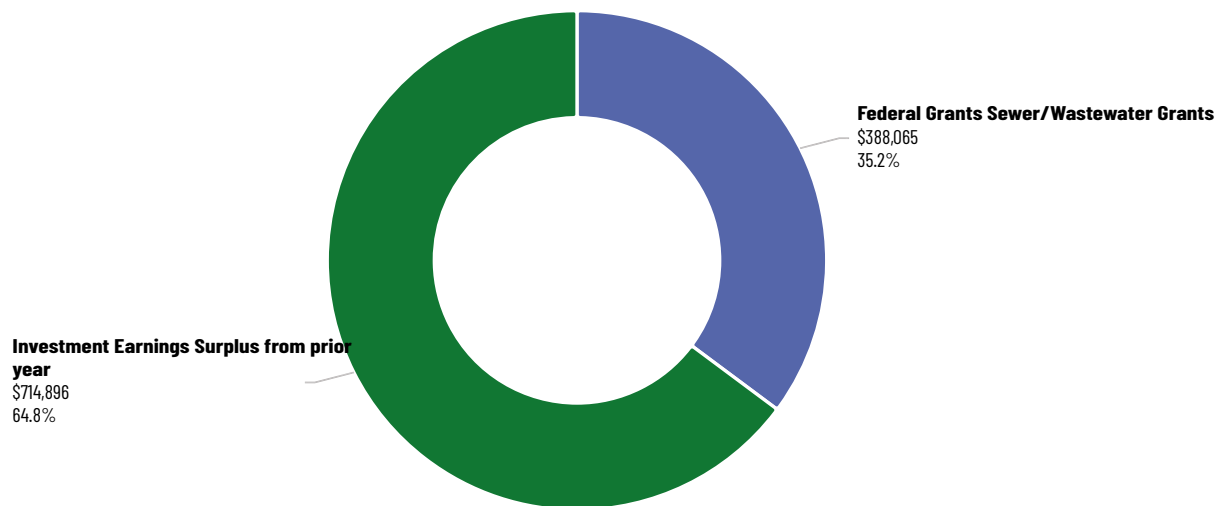
			FY 2026
Operating Expense Training			
410.78.536-030.55	Backflow Certifications		1,500
410.78.536-030.55	CDL Training		2,000
410.78.536-030.55	CEU Training		2,000
410.78.536-030.55	Cues Training		4,500
410.78.536-030.55	Distribution and Collection Training		12,000
410.78.536-030.55	Safety Training		6,000
410.78.536-030.55	Sensus Training Conference		1,000
410.78.536-030.55	Supervisor and Management Training		3,000
Operating Expense Training Total			32,000
Capital Outlay Infrastructure			
410.78.536-060.63	Cured In Place Pipe Slip Lining		450,000
410.78.536-060.63	Lift Station on SR 47		370,000
410.78.536-060.63	Manhole Coating		100,000
410.78.536-060.63	Remediate Two Stations		200,000
Capital Outlay Infrastructure Total			1,120,000
Capital Outlay Machinery & Equipment			
410.78.536-060.64	2026 Crane Truck		214,493
410.78.536-060.64	Dump Truck		220,000
410.78.536-060.64	ESC Renewal on 16 Generator Liftstation		79,100
410.78.536-060.64	Fiber for Cameras - Annex		11,000
410.78.536-060.64	Generator for SCADA at Booster Plant		100,000
Capital Outlay Machinery & Equipment Total			624,593
Total			4,273,983

Positions

Account	Position	FY 2025	FY 2026
410.78.536	Administrative Assistant	1	1
	CCTV Sewer Camera Op/Crew Lead	1	1
	Director Distribution & Collection	1	1
	Crew Leader	5	5
	Superintendent	2	2
	Technician I/II/III	23	23
	Locate Technician	1	1
	Water/Wastewater Inspector	1	1
	Total	35	35

Water-Sewer Construction

		FY 2025	FY 2026	Difference	% Change
Water-Sewer Construction					
412-331.35	Federal Grants Sewer/Wastewater Grants	475,000	388,065	(86,935)	(18.3)%
412-390.00	Investment Earnings Surplus from prior year	714,896	493,763	(221,133)	(30.9)%
Water-Sewer Construction Total		1,189,896	881,828	(308,068)	(25.9)%



		FY 2025	FY 2026	Difference	% Change
70	Water/Sewer Admin	1,189,896	881,828	(308,068)	(25.9)%
Total		1,189,896	881,828	(308,068)	(25.9)%

Water-Sewer Construction

The Water & Sewer Construction Fund is used to account for capital projects related to the expansion, improvement, and rehabilitation of the City of Lake City's water and wastewater infrastructure. This fund supports the planning, design, and construction of utility projects necessary to meet current demand, ensure regulatory compliance, and accommodate future growth.

Revenues for the Water & Sewer Construction Fund are typically derived from a combination of transfers from the utility operating fund, grant awards, developer contributions, and other eligible funding sources. These revenues are allocated specifically for capital improvements and are restricted from being used for general operating expenses.

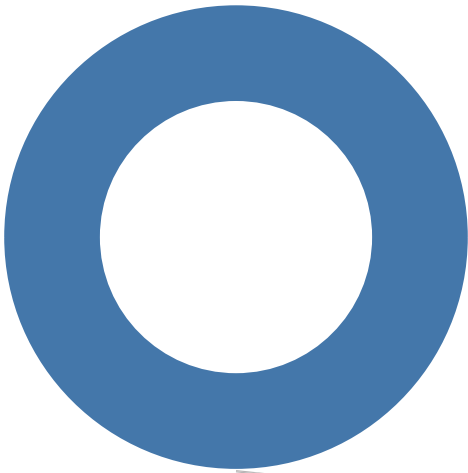
Budgeted expenditures include major utility construction projects such as water line extensions, sewer main replacements, lift station upgrades, force main installations, and improvements to water treatment and wastewater treatment facilities. The fund also supports engineering, permitting, inspection services, and contingency costs associated with capital projects.

The Water & Sewer Construction Fund is a vital component of the City's commitment to maintaining a resilient, efficient, and sustainable utility system. By investing in infrastructure today, the City ensures the continued delivery of safe drinking water, reliable wastewater collection, and environmentally responsible treatment services for residents, businesses, and future developments.

The City of Lake City remains focused on strategic infrastructure investment that supports public health, economic development, and regulatory compliance while planning for the long-term needs of the community.



Department Expenditures



Capital Expenses
\$881,828
100.0%

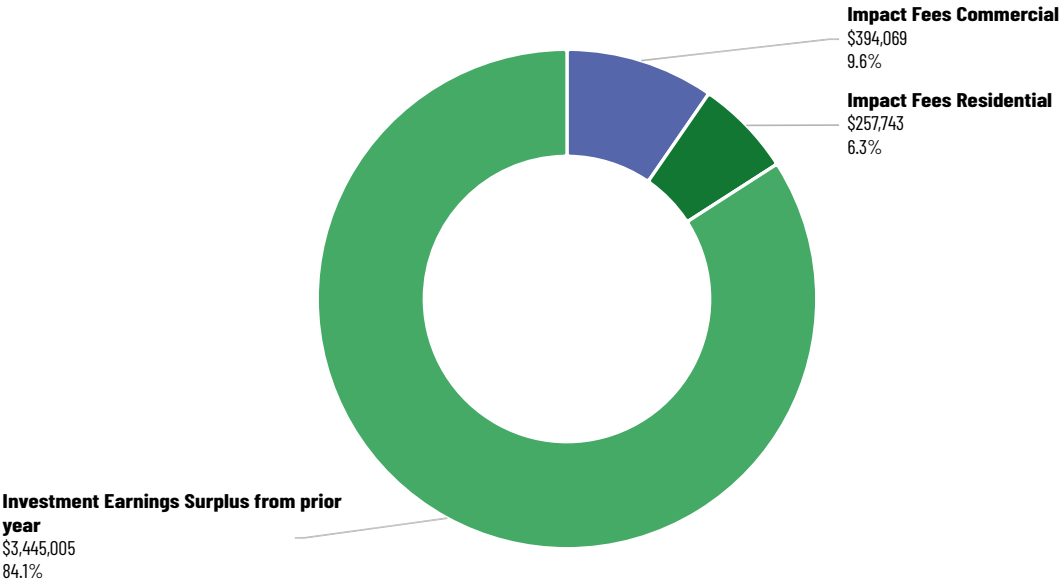
Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Capital Expenses					
412.70.536-060.63	Infrastructure	1,189,896	881,828	(308,068)	(25.9)%
Capital Expenses Total		1,189,896	881,828	(308,068)	(25.9)%
Total		1,189,896	881,828	(308,068)	(25.9)%

Expenditure Detail

			FY 2026
Capital Outlay Infrastructure			
412.70.536-060.63	SR 47 / I-75 Wastewater Improvements RV Park		388,065
412.70.536-060.63	Water/Sewer Projects		493,763
Capital Outlay Infrastructure Total			881,828
Total			881,828

Impact Fee Trust Fund



		FY 2025	FY 2026	Difference	% Change
70	Water/Sewer Admin	2,966,541	4,096,817	1,130,276	38.1%
Total		2,966,541	4,096,817	1,130,276	38.1%

Impact Fee Trust Fund

The Water and Sewer Impact Fee Trust Fund is a restricted special revenue fund established by the City of Lake City to account for the collection and use of water and sewer impact fees associated with new development. These fees are imposed to ensure that the infrastructure necessary to support growth is funded by those creating the demand, rather than by existing utility customers.

The fund is used to finance capital improvements that expand the City's water and sewer systems in order to accommodate population and commercial growth. Expenditures must be directly related to the increase in service capacity and are governed by state statute, local ordinance, and legally adopted impact fee methodologies.

Fees are assessed in accordance with the City's most recent impact fee study and are structured to ensure that development pays its proportionate share of system expansion.

Fund Uses and Financial Policies

The Water and Sewer Impact Fee Trust Fund is restricted for use only on capacity-expanding capital projects. These may include:

Construction or expansion of water treatment facilities

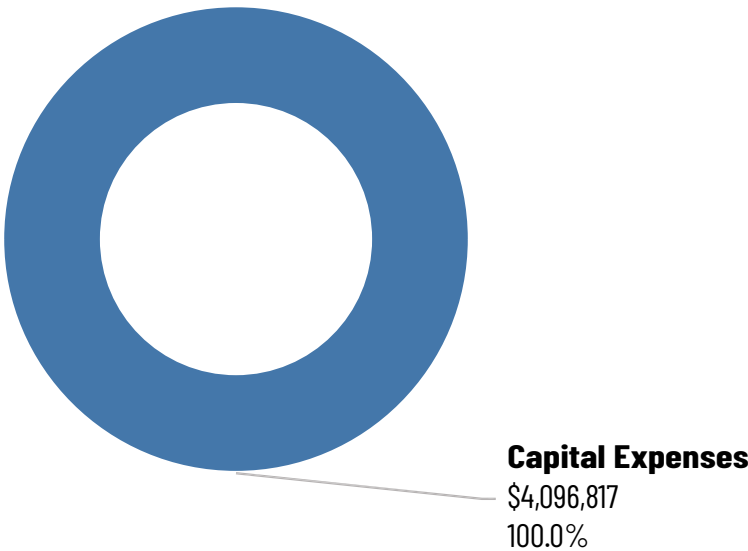
New or upsized water distribution and sewer collection infrastructure

Lift stations, force mains, or gravity sewer extensions

Engineering and professional services related to eligible projects

Use of the fund is monitored to ensure compliance with Florida Statutes §163.31801 (Impact Fee Act) and Lake City's adopted policies. Expenditures are limited to projects identified in the City's Capital Improvement Plan (CIP) and must show a clear connection between development and the need for infrastructure expansion.

Department Expenditures



Expenditure Summary

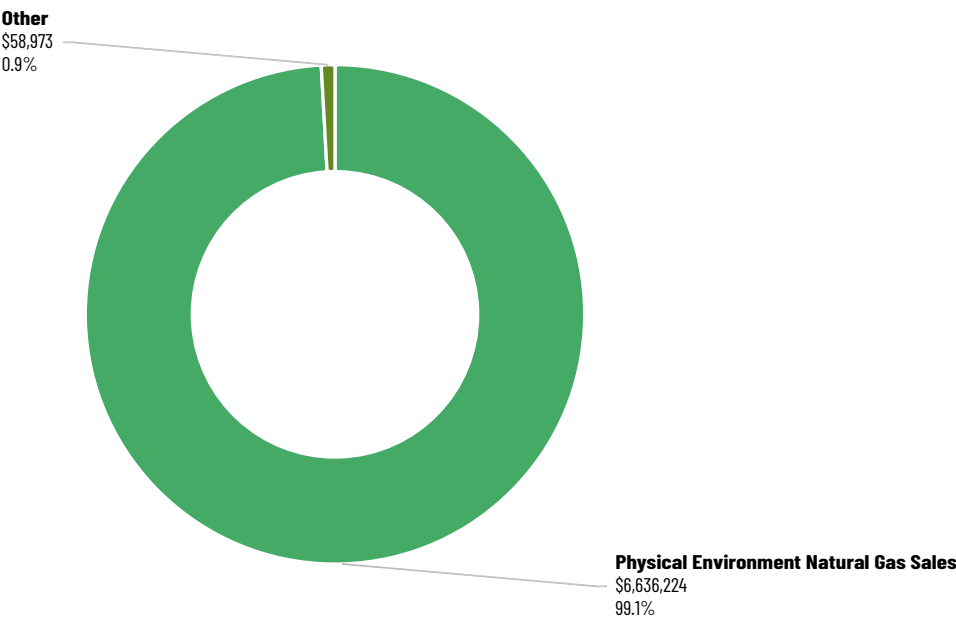
		FY 2025	FY 2026	Difference	% Change
Capital Expenses					
413.70.536-060.63	Infrastructure	2,966,541	4,096,817	1,130,276	38.1%
Capital Expenses Total		2,966,541	4,096,817	1,130,276	38.1%
Total		2,966,541	4,096,817	1,130,276	38.1%

Expenditure Detail

			FY 2026
Capital Outlay Infrastructure			
413.70.536-060.63	Water Sewer Infrastructure Projects		4,096,817
Capital Outlay Infrastructure Total			4,096,817
Total			4,096,817

Natural Gas Utility

		FY 2025	FY 2026	Difference	% Change
Natural Gas Utility					
420-343.20.01	Physical Environment Natural Gas Sales	5,689,414	6,636,224	946,810	16.6%
420-343.20.03	Physical Environment Natural Gas Service Charge	26,140	8,688	(17,452)	(66.8)%
420-361.10	Interest & Other Earnings Interest	11,350	49,925	38,575	339.9%
420-369.90	Other Misc Revenue Revenue	360	360	0	—%
420-390.00	Investment Earnings Surplus from prior year	523,285	0	(523,285)	(100.0)%
Natural Gas Utility Total		6,250,549	6,695,197	444,648	7.1%



		FY 2025	FY 2026	Difference	% Change
80	Natural Gas	6,250,549	6,695,197	444,648	7.1%
Total		6,250,549	6,695,197	444,648	7.1%

Natural Gas

There are many benefits of Natural Gas including but not limited to being effect, reliable, environmentally friendly, and is America's own natural resource.



The City of Lake City's Gas Department is a highly trained and skilled group of employees that help keep our citizens safe by responding to natural gas ticket requests for homes and businesses, locating gas lines, monitoring our gas system & City Gate Station, installation and maintenance on gas mains & service lines, repairing damaged distribution mains/lines, working during major weather events, and responding to emergency calls. We have a NG tech on-call to respond to after-hour calls and emergencies from dispatch.



The Customer Service team works in conjunction with the customer service department to ensure our customers have their work order request completed in a safe and timely manner. These tasks can range from responding to smells gas/carbon monoxide calls, new move ins/ move outs, safety checks, lighting pilots on appliances, and connecting appliances.

The construction team of the LCNG department installs new gas mains, distribution (service) lines, line maintenance as needed, repairing damaged distribution mains/lines, retires abandoned distribution lines, installing meter sets, and completing valve maintenance. We have a directional drill machine and trained team used with main/line installation.



We have a couple of specialty positions within our department.

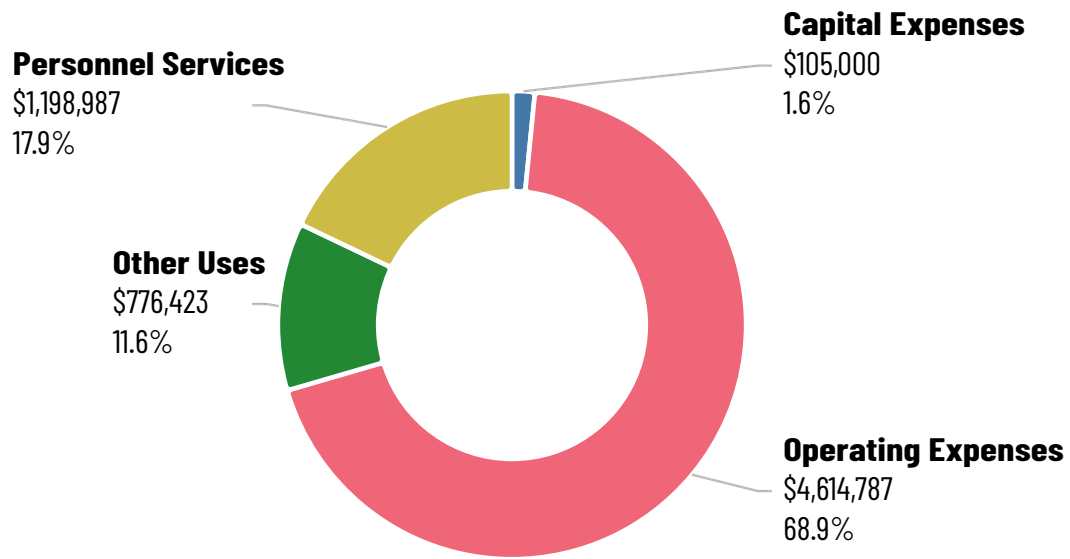
*Natural Gas Measurement ensures that the meter installed will be the right size for the customer to assist with correct billing.

* Cathodic Protection Technician has many responsibilities that include monitoring the gas mains/lines going to the meter set to ensure, reading our measurement stations, checking to make sure that the odorant is readily detectable in points in our system.

* Locate Technician's primary responsibilities include responding to locate requests from Sunshine One Call of Florida, locating gas lines in a timely and accurate manner.

* NG Welder – we have two welders on staff. Their primary responsibilities include maintenance and retirement of service lines, fabricating large meter sets, assisting other departments with welding needs.

Department Expenditures



Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Personnel Services					
420.80.532-010.12	Salary	824,378	845,501	21,123	2.6%
420.80.532-010.14	Overtime	10,000	10,000	0	—%
420.80.532-010.21	FICA	63,291	65,672	2,381	3.8%
420.80.532-010.22	Retirement Contributions	106,561	110,778	4,217	4.0%
420.80.532-010.23	Life, Health & Disability	183,730	153,652	(30,078)	(16.4)%
420.80.532-010.24	Workers Compensation	15,337	13,384	(1,953)	(12.7)%
Personnel Services Total		1,203,297	1,198,987	(4,310)	(0.4)%

Expenditure Summary

		FY 2025	FY 2026	Difference	% Change
Operating Expenses					
420.80.532-030.31	Professional Services	32,000	32,000	0	—%
420.80.532-030.32	Accounting & Auditing	7,394	8,500	1,106	15.0%
420.80.532-030.34	Contractual Services	14,464	23,565	9,101	62.9%
420.80.532-030.40	Travel	23,400	30,000	6,600	28.2%
420.80.532-030.41	Communication Services	33,074	38,620	5,546	16.8%
420.80.532-030.42	Postage	1,200	1,200	0	—%
420.80.532-030.43	Utility Services	13,170	14,420	1,250	9.5%
420.80.532-030.44	Rental & Leases	93,835	127,137	33,302	35.5%
420.80.532-030.45	Insurance	109,699	128,952	19,253	17.6%
420.80.532-030.46	Repair & Maintenance	116,929	119,279	2,350	2.0%
420.80.532-030.47	Printing & Binding	600	600	0	—%
420.80.532-030.48	Promotional Activities	6,000	6,000	0	—%
420.80.532-030.49	Other Current Charges	3,188,445	3,771,545	583,100	18.3%
420.80.532-030.51	Office Supplies	2,500	2,500	0	—%
420.80.532-030.52	Operating Supplies	212,261	275,860	63,599	30.0%
420.80.532-030.54	Books, Subscription & Membership	6,850	6,850	0	—%
420.80.532-030.55	Training	27,905	27,759	(146)	(0.5)%
Operating Expenses Total		3,889,726	4,614,787	725,061	18.6%
Capital Expenses					
420.80.532-060.63	Infrastructure	368,000	80,000	(288,000)	(78.3)%
420.80.532-060.64	Machinery & Equipment	36,114	25,000	(11,114)	(30.8)%
Capital Expenses Total		404,114	105,000	(299,114)	(74.0)%
Other Uses					
420.80.532-090.91.01	Intragovernmental Transfers	243,000	0	(243,000)	(100.0)%
420.80.532-090.99.01	Other Uses	10,412	10,412	0	—%
420.80.532-090.99.02	Other Uses	200,000	466,011	266,011	133.0%
420.80.532-090.99.05	Other Uses	300,000	300,000	0	—%
Other Uses Total		753,412	776,423	23,011	3.1%
Total		6,250,549	6,695,197	444,648	7.1%

Expenditure Detail

			FY 2026
Operating Expense Professional Services			
420.80.532-030.31	Attorney Fees		2,000
420.80.532-030.31	Survey Fees		30,000
Operating Expense Professional Services Total			32,000
Operating Expense Accounting & Auditing			
420.80.532-030.32	Audit		8,500
Operating Expense Accounting & Auditing Total			8,500
Operating Expense Contractual Services			
420.80.532-030.34	MCA Camera Licenses		3,850
420.80.532-030.34	New World Software Maintenance		19,715
Operating Expense Contractual Services Total			23,565
Operating Expense Travel			
420.80.532-030.40	Annual Conference		3,500
420.80.532-030.40	Basic Corrosion School		2,000
420.80.532-030.40	Cathodic Protection School		5,000
420.80.532-030.40	Directional Drill Training		3,000
420.80.532-030.40	Gas Leak School		1,500
420.80.532-030.40	Hurricane Conference		1,500
420.80.532-030.40	Measurement School		3,000
420.80.532-030.40	Sensus Conference		3,500
420.80.532-030.40	Tyler Connect		3,000
420.80.532-030.40	Valve/Regulator/Actuator School		4,000
Operating Expense Travel Total			30,000
Operating Expense Communication Services			
420.80.532-030.41	AT&T Mobility		3,400
420.80.532-030.41	AT&T Pro Cabs		6,000
420.80.532-030.41	Call Out Phones		440
420.80.532-030.41	Comcast Business		21,000
420.80.532-030.41	Dept of Management Services		2,940
420.80.532-030.41	Firstnet		1,000
420.80.532-030.41	Verizon		3,840
Operating Expense Communication Services Total			38,620
Operating Expense Postage			
420.80.532-030.42	Mail, Shipping, Contractors Notices		1,200
Operating Expense Postage Total			1,200

Expenditure Detail

FY 2026		
Operating Expense Utility Services		
420.80.532-030.43	Florida Power & Light	6,720
420.80.532-030.43	Water Sewer Utility	7,700
Operating Expense Utility Services Total		14,420
Operating Expense Rental & Leases		
420.80.532-030.44	Enterprise	122,037
420.80.532-030.44	Konica Minolta	1,300
420.80.532-030.44	Mats, Towels, Etc	600
420.80.532-030.44	Uniforms	3,200
Operating Expense Rental & Leases Total		127,137
Operating Expense Insurance		
420.80.532-030.45	FMIT	128,952
Operating Expense Insurance Total		128,952
Operating Expense Repair & Maintenance		
420.80.532-030.46	Border Station, Regulator, Maint/YZ Maintenance	6,700
420.80.532-030.46	Building Repair and Maintenance	12,000
420.80.532-030.46	Corrector Repair	2,500
420.80.532-030.46	Door Maintenance	2,500
420.80.532-030.46	Emergency Road Repair	20,000
420.80.532-030.46	Enterprise - Maintenance fee	10,319
420.80.532-030.46	Fit Test/ Tank Certification	1,500
420.80.532-030.46	Front Gate Maintenance and Repair	3,000
420.80.532-030.46	HVAC Qtrly Inspections and Service	400
420.80.532-030.46	Hydraulic Squeeze Off Tool Repair	5,000
420.80.532-030.46	Ice Machine Maintenance/Repair	5,000
420.80.532-030.46	Meter Repairs	20,000
420.80.532-030.46	Pest Control	360
420.80.532-030.46	Truck and Equipment Repairs	30,000
Operating Expense Repair & Maintenance Total		119,279
Operating Expense Printing & Binding		
420.80.532-030.47	Map Books	600
Operating Expense Printing & Binding Total		600
Operating Expense Promotional Activities		
420.80.532-030.48	Promotional Activities	6,000
Operating Expense Promotional Activities Total		6,000

Expenditure Detail

FY 2026		
Operating Expense Other Current Charges		
420.80.532-030.49	Energy Incentive Rebates	75,000
420.80.532-030.49	Public Service Regulatory Fees	15,000
420.80.532-030.49	Purchased Gas Cost - FGU	3,647,545
420.80.532-030.49	Retirement Token	4,000
420.80.532-030.49	Sales & Marketing - FGU	30,000
Operating Expense Other Current Charges Total		3,771,545
Operating Expense Office Supplies		
420.80.532-030.51	Office supplies and furniture	2,500
Operating Expense Office Supplies Total		2,500
Operating Expense Operating Supplies		
420.80.532-030.52	Advertising	5,000
420.80.532-030.52	AED	1,500
420.80.532-030.52	CGI	2,500
420.80.532-030.52	Computers, Monitors, & iPad	10,750
420.80.532-030.52	Contingent Pipe and Fitting	90,000
420.80.532-030.52	Control Parts, Safety Cones, Barricades, Welding Consumables	70,000
420.80.532-030.52	Fuel	30,000
420.80.532-030.52	Fuel - Off Road	6,000
420.80.532-030.52	GOAL Survey	2,800
420.80.532-030.52	Locates	1,500
420.80.532-030.52	Odorant	9,400
420.80.532-030.52	Pan Tamp	3,500
420.80.532-030.52	Public Awareness	15,000
420.80.532-030.52	Safety Shoes	1,260
420.80.532-030.52	Smart Point Transceivers	14,000
420.80.532-030.52	Stipend Uniform Pants Allowance	2,100
420.80.532-030.52	Stoppel Parts & Tapping Tees	10,000
420.80.532-030.52	Wi-Fi Access Point	550
Operating Expense Operating Supplies Total		275,860

Expenditure Detail

FY 2026		
Operating Expense Books, Subscription & Membership		
420.80.532-030.54	APGA	1,850
420.80.532-030.54	Current Interrupters Data Renewal	500
420.80.532-030.54	FMNGA	600
420.80.532-030.54	FNGA	2,600
420.80.532-030.54	SHRIMP	500
420.80.532-030.54	State and Federal Code Books	800
Operating Expense Books, Subscription & Membership Total		6,850
Operating Expense Training		
420.80.532-030.55	Annual Gas Conference	1,000
420.80.532-030.55	Cathodic Protection School	700
420.80.532-030.55	CDL Training	3,000
420.80.532-030.55	Directional Drill Training	4,000
420.80.532-030.55	Equipment Training	4,000
420.80.532-030.55	Gas Leak Detection School	3,500
420.80.532-030.55	Hurricane Conference	305
420.80.532-030.55	Measurement School	200
420.80.532-030.55	Misc Training	3,500
420.80.532-030.55	MOT Training	1,000
420.80.532-030.55	Operator Qualifications	2,400
420.80.532-030.55	Sensus Conference	955
420.80.532-030.55	Tyler Connect	1,199
420.80.532-030.55	Valve / Regulator School	2,000
Operating Expense Training Total		27,759
Capital Outlay Infrastructure		
420.80.532-060.63	Commercial Meter Sets	30,000
420.80.532-060.63	Correctors	10,000
420.80.532-060.63	Gas Pipe	20,000
420.80.532-060.63	Meters and Regulators	20,000
Capital Outlay Infrastructure Total		80,000
Capital Outlay Machinery & Equipment		
420.80.532-060.64	Safety Equipment	25,000
Capital Outlay Machinery & Equipment Total		25,000

Expenditure Detail

			FY 2026
Other Uses Other Uses Allocations			
Other Uses Other Uses Bad Debts			
420.80.532-090.99.05	Allocations		300,000
420.80.532-090.99.01	Bad Debt		10,412
		Other Uses Other Uses Allocations Total	300,000
		Other Uses Other Uses Bad Debts Total	10,412
		Total	5,030,199

Positions

Account	Position	FY 2025	FY 2026
420.80.532	Administrative Assistant	1	1
	Cathodic Protection/Leak Specialist	1	1
	Director of Natural Gas	1	1
	Locate Technician	1	1
	Measurement Technician	1	1
	Superintendent	1	1
	Supervisor	1	1
	Technician I/II/III	7	7
	Welder	1	1
	Total	15	15