
CITY COUNCIL BUDGET WORKSHOP

CITY OF LAKE CITY

August 06, 2026 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

Pledge

Invocation

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.

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

Items for Discussion

1. Fiscal Year 2026 2027 Budget: Further Discussion If Needed

Public Participation - Public Comments

Citizens are encouraged to participate in City of Lake City meetings. The City of Lake City encourages civility in public discourse and requests that speakers direct their comments to the Chair. Those attendees wishing to share a document and or comments in writing for inclusion into the public record must email the item to submissions@lcfla.com no later than noon on the day of the meeting. Citizens may also provide input to individual council members via office visits, phone calls, letters and e-mail that will become public record.

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 2027 Budget: Further Discussion If Needed



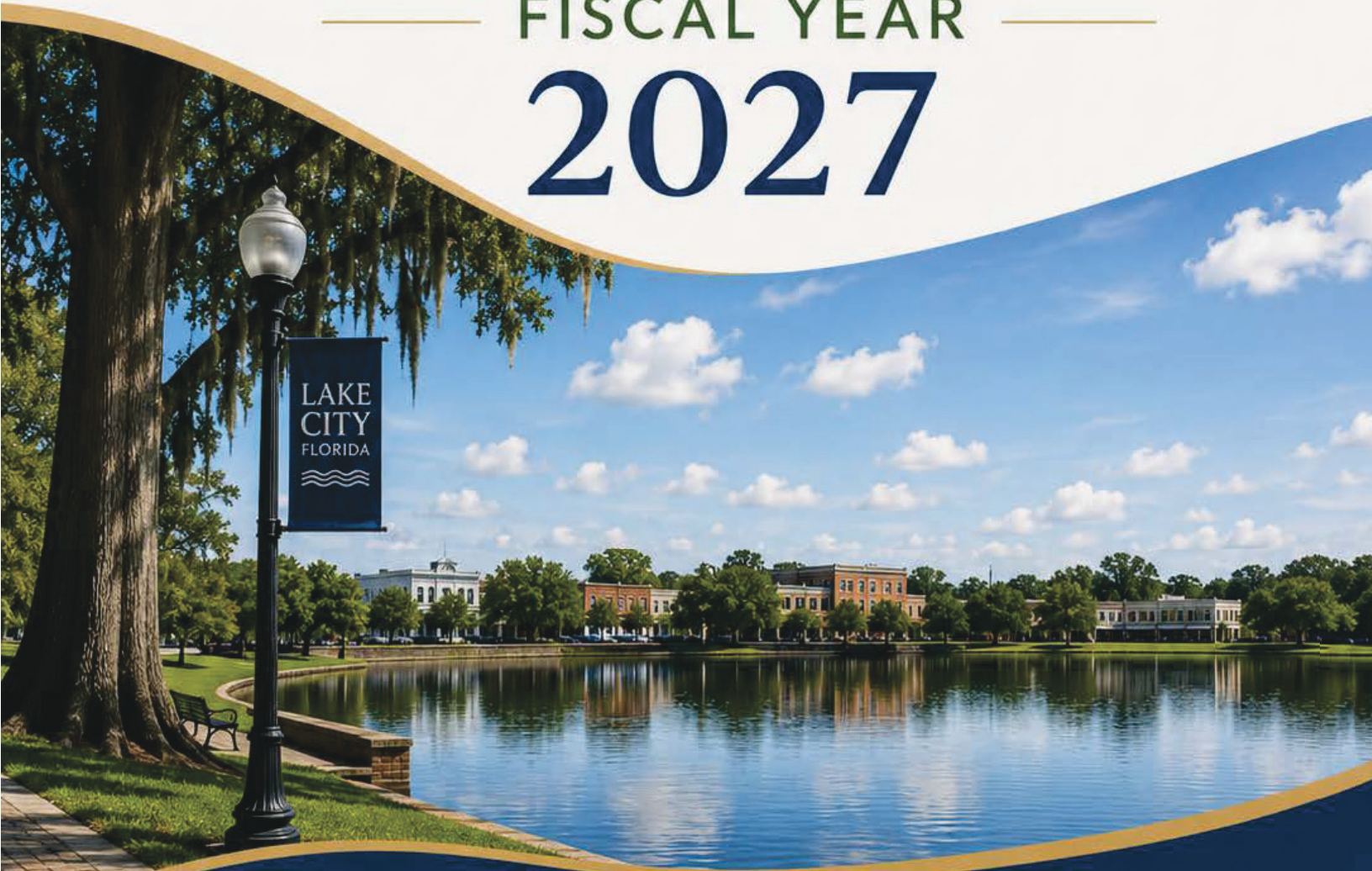
CITY OF
LAKE CITY
Florida's Gateway Est. 1859

DRAFT

BUDGET

FISCAL YEAR

2027



SERVICE



INTEGRITY



SUSTAINABILITY



PARTNERSHIP



PROGRESS

Building a Stronger Community, Together.



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History of Lake City

History of Lake City, FL



Lake City, the county seat of Columbia County, traces its roots to the Indigenous peoples of the western Timucua and northern Utina, followed by Spanish missions in the 1600s. In the early 1800s, a Seminole community known as Halapata Telofa—"Alligator Town"—stood where the city is today. After Florida became a U.S. territory in 1821, American settlers established the town of Alligator alongside the Seminole village. When Columbia County was created in 1832, Alligator became the county seat, and military forts in the area played a role during the Second Seminole War.



Rail service arrived in 1858, connecting Jacksonville to Alligator and fueling growth. In 1859 the community incorporated as Lake City, reflecting the area's many lakes and marking the beginning of its civic identity. During the Civil War, Lake City's rail line helped move supplies for the Confederacy, and nearby the 1864 Battle of Olustee—Florida's largest Civil War engagement—left a lasting mark on local history. Despite a devastating downtown fire in 1874, the city rebuilt and, by the turn of the 20th century, had become a key railroad junction with landmark buildings such as Hotel Blanche and some of Florida's earliest electric lighting (1891).



Education and public service have long been central to Lake City's development. The Florida Agricultural College, founded here in 1884, later became part of the University of Florida, and the site ultimately evolved into today's Florida Gateway College. Through both World Wars, local facilities supported troop training and veterans' care, laying the groundwork for the Lake City VA Medical Center and strengthening the city's role as a regional service hub. Postwar, forestry, agriculture, and later manufacturing and logistics helped diversify the local economy.



Modern Lake City is known as "The Gateway to Florida," positioned at the intersection of Interstates 75 and 10 and continuing a historic role as a crossroads for travel and commerce. With a 2020 population of just over 12,000, the city combines small-town character with regional significance in healthcare, education, distribution, and government services. Recent decades have seen downtown revitalization, community festivals that celebrate its Alligator and Olustee heritage, and investment in modern infrastructure—even navigating 21st-century challenges such as a major cybersecurity incident in 2019. Together, this history reflects a community that grows, rebuilds, and adapts while honoring its unique past.

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.

Area: 12.25 sq mi



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



Families and Living Arrangements

Total Households

19,691

DP02 | 2023 American Community Survey 5-Year Estimates

The Budget Process

What is TRIM?

Florida's Truth in Millage (TRIM) law ensures transparency in how local governments set property tax (millage) rates and adopt their annual budget. It requires public notice, public hearings, and strict deadlines.

1. Budget Preparation (April–June)

- Departments submit budget requests (staffing, operations, capital needs).
- Finance compiles requests; City Manager prepares recommended budget.
- Public budget workshops held with City Council.

2. TRIM Calendar Begins (July)

July 1 – Taxable Values Certified

- Property Appraiser certifies taxable values; TRIM deadlines begin.

By July 31 – Proposed Millage Set Council sets:

- Proposed millage rate (maximum possible rate)
- Date/time of First Public Budget Hearing Information sent to Property Appraiser for TRIM notices.

3. Public Notification (August)

Mid–Late August – TRIM Notices Mailed Each property owner receives a notice showing:

- Proposed millage
- Rolled-back rate
- % increase/decrease
- Hearing date/time/location
- Impact on their property

This is the primary public communication tool.

4. Public Hearings & Adoption (September)

First Public Hearing – Early/Mid September

Council must:

- Announce % change from rolled-back rate
- Hold public comment on millage & budget
- Adopt tentative millage and tentative budget

Between Hearings

- Publish "Notice of Budget Hearing" and "Budget Summary" in newspaper.

Second Public Hearing – Late September

Council adopts:

- Final millage rate (cannot exceed July proposed rate)
- Final budget

Fiscal year begins October 1.

5. Final TRIM Requirements

Within 3 Days of Adoption City submits to Florida Department of Revenue:

- Millage & budget ordinances/resolutions
- Required TRIM forms

Final Certification Sent to Property Appraiser & Tax Collector for November tax bills.

6. Public Participation Opportunities

- Budget Workshops
- City Council Meetings
- TRIM Notice review
- First & Second Public Hearings
- Public records available online

Summary at a Glance (Timeline Format)

Budget prep & workshops	April–June	Departments draft budgets; City Manager reviews
Property Appraiser certifies values	July 1	TRIM calendar begins
City sets proposed millage	By July 31	Council establishes proposed rate & first hearing date
TRIM notices mailed	Mid–Late August	Public informed of proposed millage
First public hearing	Early–Mid September	Tentative millage & budget adopted
Required ads published	September	Public notice of final hearing
Second public hearing	Late September	Final millage & final budget adopted
Submit final TRIM documents	Within 3 days	Sent to FL Dept. of Revenue
Fiscal year begins	October 1	Budget becomes active

Budget Amendment Procedures

1. Amendments by Council Motion (within the same fund) The city council may amend the budget by a motion recorded in the minutes to:

- Shift appropriations within a fund (increase one line item while decreasing another), as long as the total fund appropriation does not change.
- Use the reserve for contingencies to increase an appropriation or create a new one within the same fund. Expenditures cannot be charged directly to the contingency reserve.

2. Amendments by Council Resolution The council may amend the budget by resolution to:

- Appropriate funds from the reserve for future construction and improvements for their intended purposes.
- Appropriate unanticipated revenues (e.g., grants, donations, reimbursements) for their specific purpose. These must be added to the correct fund. The resolution may also transfer revenue between funds to properly account for these receipts.

3. Allowable Transfers Between Funds Only three types of interfund transfers are permitted:

- Corrections of errors.
- Transfers already budgeted. Transfers needed to account for unanticipated or increased revenue.

4. Year-End Rules

- Unspent appropriations revert to their original fund at year-end.
- Reserves for sinking funds or future construction cannot be diverted to other uses.

5. Administrative Transfers (City Manager & Finance Director) They may reallocate funds within a department's budget (excluding capital and salary accounts) to:

- Adjust appropriations between purposes within the department.
- Create new appropriations within the department. The total department budget cannot change.

Reporting Requirement: All such administrative transfers must be reported to the city council at least quarterly, including reasons for each transfer.

6. Other Amendments If a needed amendment is not otherwise authorized, the council may approve it by resolution, unless prohibited by law.

Strategic Plan



The Lake City Strategic Plan reflects a unified vision for the future of Lake City. The plan is the result of one of the most inclusive planning efforts in recent city history, which included extensive engagement with city leaders, local businesses, residents, and regional partners.

Planning Process Overview

The plan includes input from a broad range of stakeholders including city staff, elected officials, county and school leaders, business owners, and representatives from HAECO, Weyerhaeuser, and HCA Lake City Hospital. Regional input came from Columbia County, JAXPORT, and state agencies. A community survey drew 546 responses from across all neighborhoods, reflecting diverse voices and strong public investment in Lake City's future.

Implementation Framework

Led by the City Manager and department heads, implementation will begin with key actions in Year 1. Core initiatives will roll out over Years 2–3, with evaluation and institutionalization in Years 4–5. Long-term success depends on continued collaboration with Columbia County, schools, employers, and residents. Lake City is ready to turn potential into progress. This plan charts a clear path forward—preserving our character while creating opportunity for all, through the following initiatives:

Strategic Pillars

Economic Development: Leverage our I-10/I-75 location to grow Lake City Gateway Airport, support the North Florida Mega Industrial Park, and foster small business growth through workforce development and streamlined permitting.

Housing & Community Development: Expand housing options through a new Housing program and public-private partnerships. Focus on neighborhood

revitalization, downtown development, and recreation expansion, including a new Recreation Director and Lake DeSoto improvements.

Infrastructure & Sustainable Growth: Expand utility capacity, streamline permitting, and coordinate with county and state partners. Growth will be balanced with natural resource protection and strategic annexation.

Public Safety & Community Engagement: Strengthen community policing, youth programs, and neighborhood engagement to address safety concerns and build trust citywide.

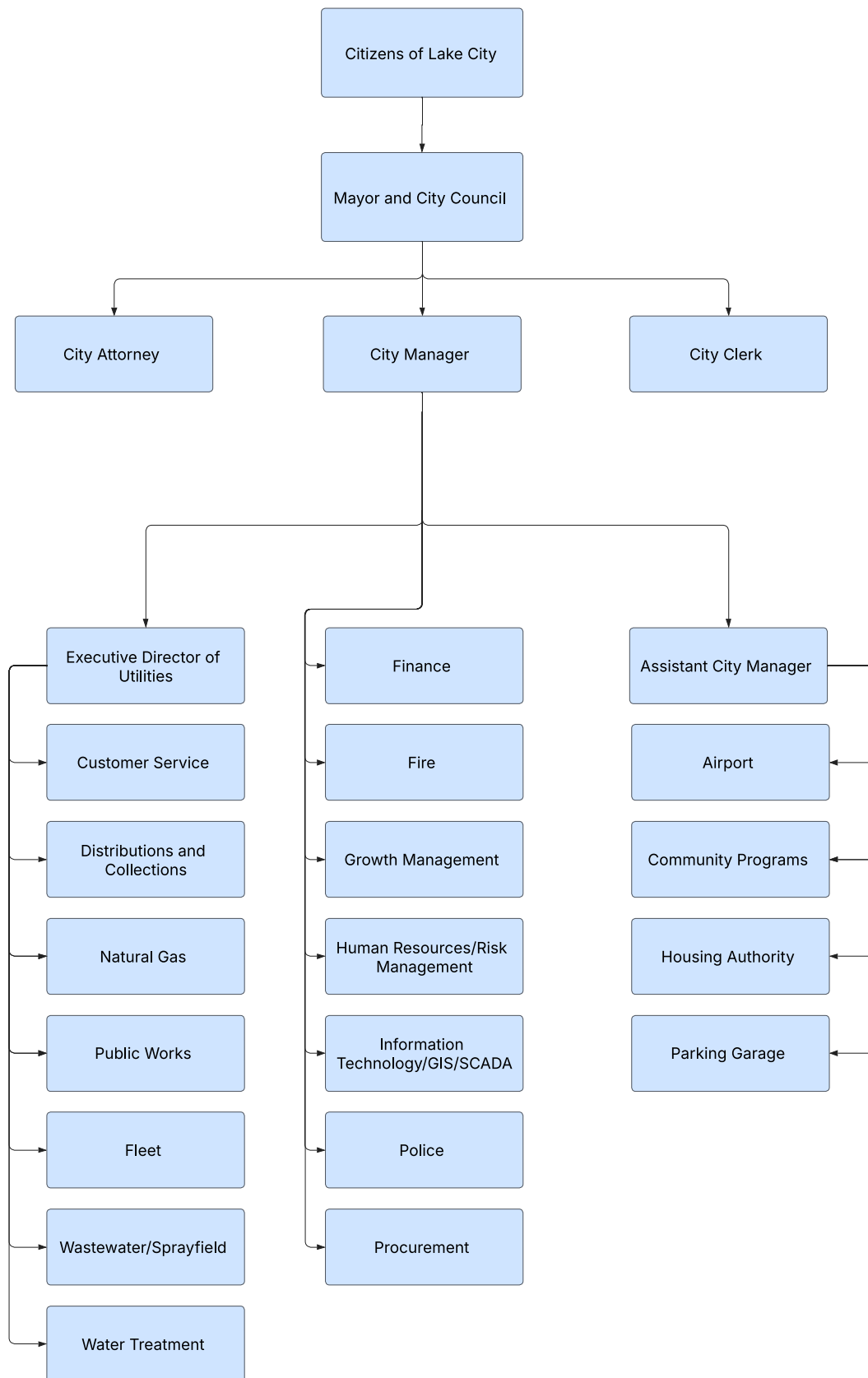
Vision Statement

"Lake City envisions a future where small-town values meet modern opportunity—a welcoming community where everyone has access to quality housing, meaningful employment, and essential services. Our strategic growth will revitalize all neighborhoods, create vibrant recreational amenities, and expand opportunities for residents of all ages and backgrounds. By leveraging our strategic location while honoring our heritage, we will build a strong economy that offers pathways to prosperity for all who call Lake City home."

Conclusion

The comprehensive process has resulted in a strategic plan that truly reflects the community's priorities and vision. By bringing together diverse viewpoints and proficiencies, Lake City has developed a roadmap that addresses immediate needs while positioning the community for long-term success. The strategic goals and initiatives outlined the priorities identified through the process. They reflect Lake City's commitment to creating a vibrant, safe, and economically sustainable community that preserves its small-town character while embracing strategic growth and development.

Organizational Chart



Budget Summary

Fund Balance

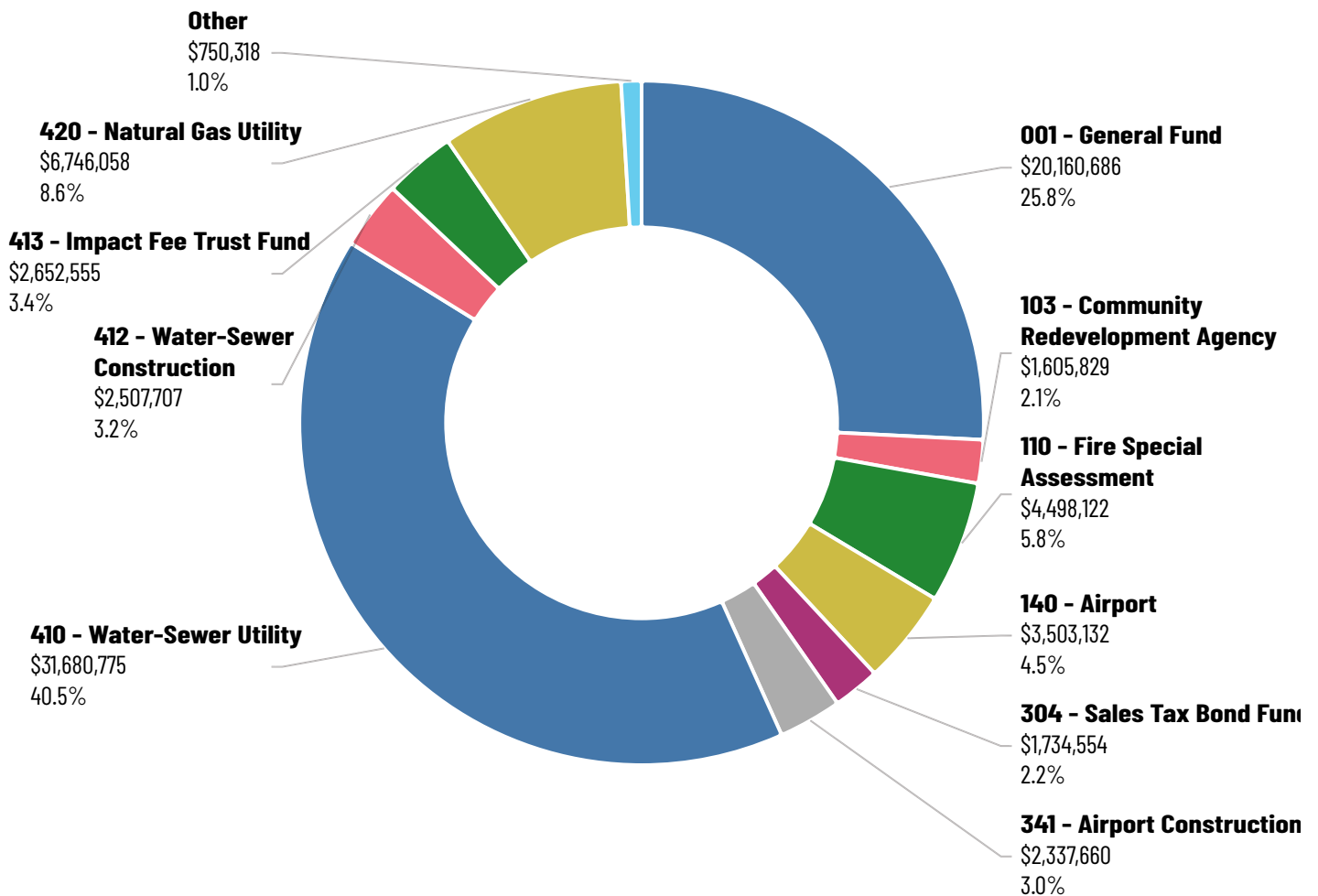
	Fund	Beginning Fund Balance	Revenue	Expenses	Surplus/Deficit	Ending Fund Balance
001	General Fund	27,476,548	20,807,069	32,565,640	(11,758,571)	15,717,977
102	Seized Assets	52,635	0	0	0	52,635
103	Community Redevelopment Agency	855,661	522,590	1,605,829	(1,083,239)	(227,578)
104	Special Police Revenue	87,472	0	0	0	87,472
110	Fire Special Assessment	237,493	4,498,122	4,888,714	(390,592)	(153,099)
140	Airport	1,635,363	2,750,298	3,502,936	(752,638)	882,725
204	Debt Service	147,398	750,318	750,318	0	147,398
304	Sales Tax Bond	1,693,593	1,943,544	3,678,098	(1,734,554)	(40,961)
341	Airport Construction	0	3,422,099	3,422,099	0	0
410	Water-Sewer Utility	53,475,243	20,789,500	25,713,313	(4,923,813)	48,551,430
412	Water-Sewer Construction	1,200,899	12,982,275	13,395,982	(413,707)	787,192
413	Impact Fee Trust Fund	3,707,255	276,901	2,652,555	(2,375,654)	1,331,601
420	Natural Gas Utility	6,664,272	6,746,058	6,746,058	0	6,664,272
653	General Pension	24,430,847	0	0	0	24,430,847
654	Fire Pension	12,731,334	0	0	0	12,731,334
655	Police Pension	23,401,999	0	0	0	23,401,999
951	General Long Term Debt	7,387,932	0	0	0	7,387,932
	Total	165,185,944	75,488,774	98,921,542	(23,432,768)	141,753,176

All Funds Summary

Fund	FY 2026	FY 2027	Difference	% Change
Expense				
001 - General Fund	28,281,913	32,565,640	4,283,727	15.1%
103 - Community Redevelopment Agency	975,089	1,605,829	630,740	64.7%
110 - Fire Special Assessment	4,486,529	4,888,714	402,185	9.0%
140 - Airport	3,029,061	3,502,936	473,875	15.6%
204 - Debt Service	844,441	750,318	(94,123)	(11.1)%
304 - Sales Tax Bond Fund	3,613,036	3,678,098	65,062	1.8%
341 - Airport Construction	1,526,388	3,422,099	1,895,711	124.2%
410 - Water-Sewer Utility	31,739,435	25,713,313	(6,026,122)	(19.0)%
412 - Water-Sewer Construction	881,828	13,395,982	12,514,154	1,419.1%
413 - Impact Fee Trust Fund	4,096,817	2,652,555	(1,444,262)	(35.3)%
420 - Natural Gas Utility	6,695,197	6,746,058	50,861	0.8%
Expense Total	86,169,734	98,921,542	12,751,808	14.8%

Fund	FY 2026	FY 2027	Difference	% Change
Revenue				
001 - General Fund	28,281,913	32,565,640	4,283,727	15.1%
103 - Community Redevelopment Agency	975,089	1,605,829	630,740	64.7%
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Revenue Total	86,169,734	98,921,542	12,751,808	14.8%

Total Revenues by All Funds Chart



Total Expenses by Fund

	001 General	103 CRA	110 Fire Assessment	140 Airport	161 CDBG	204 Debt Service	304 Sale Tax	341 Airport Construction	410 Water/Sewer	412 W/S Constr uction	413 Impact Trust	420 Natural Gas	Total 2027	Total 2026	\$ Variance	% Variance
Personnel Services																
Personnel Services Salary	9,720,148	47,180	2,274,125	403,839	—	—	—	—	4,487,703	—	—	874,024	17,807,019	16,541,353	(1,265,666)	(7.1)%
Personnel Services Overtime	425,000	—	160,000	10,000	—	—	—	—	127,500	—	—	10,000	732,500	730,000	(2,500)	(0.3)%
Personnel Services Special Pay Incentive	19,379	—	19,101	—	—	—	—	—	—	—	—	—	38,480	40,299	1,819	4.7%
Personnel Services FICA	746,583	3,609	181,904	31,707	—	—	—	—	349,956	—	—	67,855	1,381,614	1,285,475	(96,139)	(7.0)%
Personnel Services Retirement Contributions	1,605,730	6,611	403,486	57,853	—	—	—	—	676,616	—	—	124,854	2,875,150	2,541,370	(333,780)	(11.6)%
Personnel Services Life, Health & Disability	2,653,446	43,948	565,895	40,710	—	—	—	—	1,460,221	—	—	238,475	5,002,695	4,054,341	(948,354)	(19.0)%
Personnel Services Workers Compensation	236,902	52	93,474	6,839	—	—	—	—	71,328	—	—	14,070	422,665	384,727	(37,938)	(9.0)%
Personnel Services Unemployment Compensation	—	—	—	630	—	—	—	—	—	—	—	—	630	—	(630)	(100.0)%
Personnel Services Total	15,407,188	101,400	3,697,985	551,578	—	—	—	—	7,173,324	—	—	1,329,278	28,260,753	25,577,565	(2,683,188)	(9.5)%
Operating Expenses																
Operating Expense Professional Services	502,890	83,000	65,278	50,000	—	—	—	—	925,500	—	—	32,000	1,658,668	1,378,184	(280,484)	(16.9)%
Operating Expense Accounting & Auditing	36,300	6,000	5,000	3,500	—	—	—	—	32,750	—	—	8,500	92,050	91,050	(1,000)	(1.1)%
Operating Expense Contractual Services	1,543,308	7,108	162,672	136,836	—	—	—	—	641,219	—	—	29,994	2,521,137	2,316,522	(204,615)	(8.1)%
Operating Expense Travel	213,550	5,500	12,000	8,000	—	—	—	—	50,250	—	—	25,500	314,800	284,365	(30,435)	(9.7)%
Operating Expense Communication Services	273,849	4,896	29,155	16,625	—	—	—	—	189,982	—	—	31,090	545,597	584,412	38,815	7.1%
Operating Expense Postage	24,845	—	1,000	500	—	—	—	—	54,050	—	—	1,200	81,595	77,695	(3,900)	(4.8)%
Operating Expense Utility Services	605,760	10,275	72,000	71,350	—	—	—	—	1,135,040	—	—	17,350	1,911,775	1,762,797	(148,978)	(7.8)%
Operating Expense Rental & Leases	994,643	—	46,275	23,754	—	—	—	—	363,659	—	—	127,433	1,555,764	1,499,772	(55,992)	(3.6)%
Operating Expense Insurance	405,574	13,983	66,339	78,438	—	—	—	—	455,156	—	—	96,012	1,115,502	1,447,569	332,067	29.8%
Operating Expense Repair & Maintenance	1,438,549	34,500	142,682	124,492	—	—	—	—	1,067,837	—	—	135,012	2,943,072	3,213,693	270,621	9.2%
Operating Expense Printing & Binding	10,400	700	250	500	—	—	—	—	6,000	—	—	600	18,450	16,139	(2,311)	(12.5)%

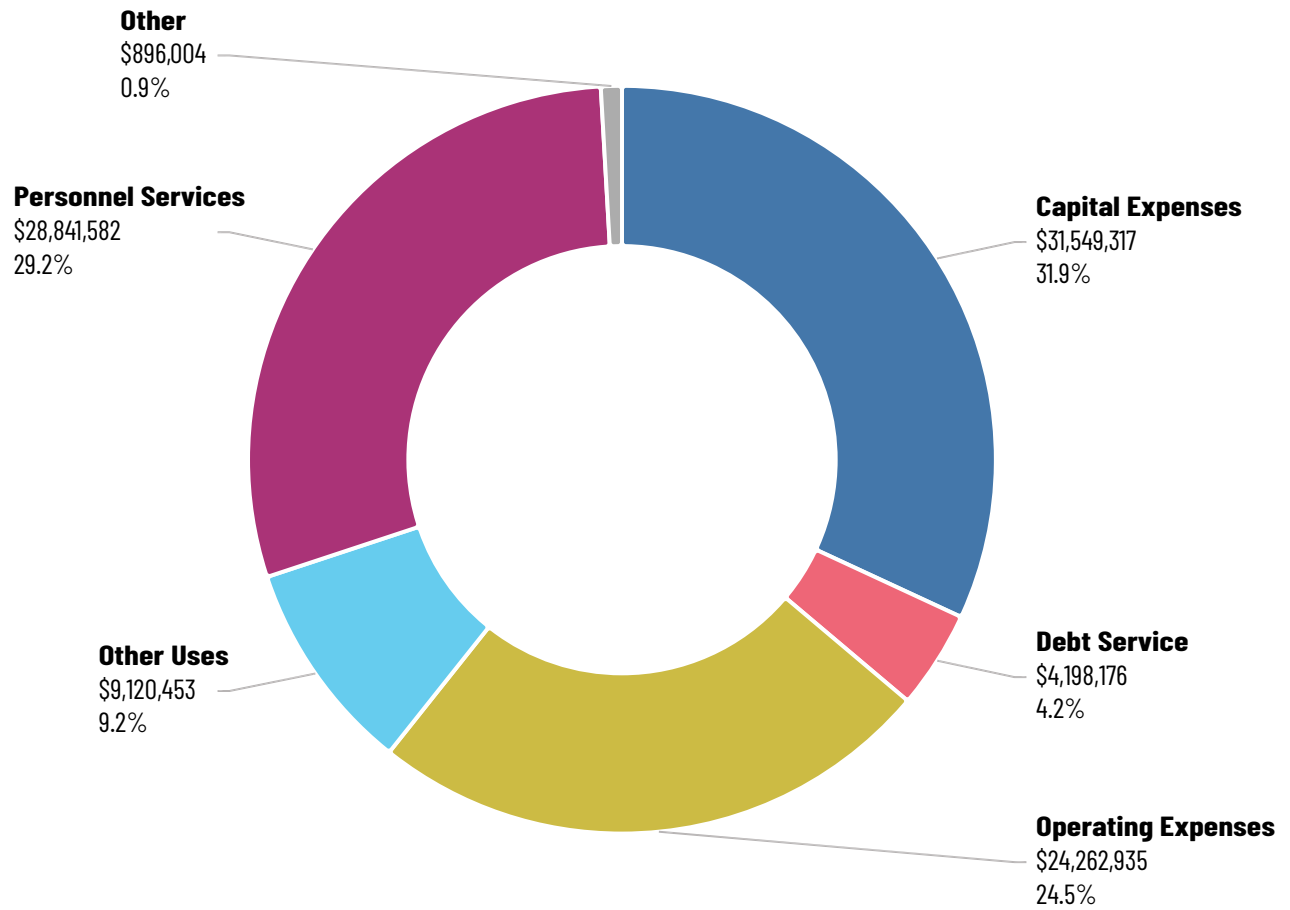
Total Expenses by Fund

	001 General	103 CRA	110 Fire Assessment	140 Airport	161 CDBG	204 Debt Service	304 Sale Tax	341 Airport Construction	410 Water/Sewer	412 W/S Constr uction	413 Impact Trust	420 Natural Gas	Total 2027	Total 2026	\$ Variance	% Variance
Operating Expense Promotional Activities	75,410	—	5,000	10,000	—	—	—	—	9,000	—	—	6,000	105,410	61,310	(44,100)	(41.8)%
Operating Expense Other Current Charges	411,800	600,000	92,038	10,000	—	—	—	—	225,200	—	—	3,771,545	5,110,583	4,864,246	(246,337)	(4.8)%
Operating Expense Office Supplies	48,600	—	1,500	2,500	—	—	—	—	23,200	—	—	2,500	78,300	69,800	(8,500)	(10.9)%
Operating Expense Operating Supplies	995,190	31,000	116,040	1,099,475	—	—	—	—	2,372,276	—	—	277,709	4,891,690	5,070,118	178,428	3.6%
Operating Expense Road Material & Supplies	75,800	—	—	—	—	—	—	—	135,000	—	—	—	210,800	210,800	—	—%
Operating Expense Books, Subscription & Membership	79,749	700	10,392	505	—	—	—	—	12,315	—	—	6,950	110,611	94,944	(15,667)	(14.2)%
Operating Expense Training	212,965	1,100	50,751	2,000	—	—	—	—	92,550	—	—	26,255	385,621	367,815	(17,806)	(4.6)%
Operating Expenses Total	7,949,182	798,762	878,372	1,638,475	—	—	—	—	7,790,984	—	—	4,595,650	23,651,425	23,411,231	(240,194)	(1.0)%
Capital Expenses																
Capital Outlay Land	—	—	—	—	—	—	—	—	2,500	—	—	—	2,500	2,500	—	—%
Capital Outlay Building	382,404	—	—	112,000	—	—	3,678,098	1,788,415	29,000	—	—	—	5,989,917	4,865,637	(1,124,280)	(18.8)%
Capital Outlay Infrastructure	2,885,289	602,517	—	—	—	—	—	1,633,684	15,496,482	—	—	117,000	20,734,972	17,839,965	(2,895,007)	(14.0)%
Capital Outlay Machinery & Equipment	1,610,950	—	58,388	52,000	—	—	—	—	3,489,400	—	—	40,000	5,250,738	2,411,606	(2,839,132)	(54.1)%
Capital Expenses Total	4,878,643	602,517	58,388	164,000	—	—	3,678,098	3,422,099	19,017,382	—	—	157,000	31,978,127	25,119,708	(6,858,419)	(21.4)%
Debt Service																
Debt Service Principal	—	96,447	—	210,427	—	570,867	—	—	2,714,086	—	—	—	3,591,827	3,702,349	110,522	3.1%
Debt Service Interest	—	6,703	—	33,415	—	179,451	—	—	386,780	—	—	—	606,349	677,297	70,948	11.7%
Grants and Aid																
Grants and Aid Aid to Private Organizations	896,004	—	—	—	—	—	—	—	—	—	—	—	896,004	1,060,504	164,500	18.4%
Debt Service Total	—	103,150	—	243,842	—	750,318	—	—	3,100,866	—	—	—	4,198,176	4,379,646	181,470	4.3%
Other Uses																
Other Uses Intragovernmental Transfers Airport Construction	—	—	—	750,000	—	—	—	—	—	—	—	—	750,000	—	(750,000)	(100.0)%

Total Expenses by Fund

	001 General	103 CRA	110 Fire Assessment	140 Airport	161 CDBG	204 Debt Service	304 Sale Tax	341 Airport Construction	410 Water/Sewer	412 W/S Constr uction	413 Impact Trust	420 Natural Gas	Total 2027	Total 2026	\$ Variance	% Variance
Other Uses Intragovernmental Transfers Bond Fund	1,943,544	—	—	—	—	—	—	—	—	—	—	—	1,943,544	1,943,544	—	—%
Other Uses Intragovernmental Transfers Debt Service	496,349	—	253,969	—	—	—	—	—	—	—	—	—	750,318	844,441	94,123	12.5%
Other Uses Intragovernmental Transfers Fire Special Assessments	685,395	—	—	—	—	—	—	—	—	—	—	—	685,395	685,395	—	—%
Other Uses Intragovernmental Transfers Water Sewer	—	—	—	—	—	—	—	—	2,652,555	—	—	—	2,652,555	—	(2,652,555)	(100.0)%
Other Uses Other Uses Allocations	—	—	—	55,041	—	—	—	—	1,584,039	—	—	337,303	1,976,383	1,330,000	(646,383)	(32.7)%
Other Uses Other Uses Bad Debts	9,335	—	—	—	—	—	—	—	142,700	—	—	10,412	162,447	162,447	—	—%
Other Uses Other Uses Contingency	300,000	—	—	100,000	—	—	—	—	300,000	—	—	316,415	1,016,415	1,655,253	638,838	62.9%
Grants and Aid Total	896,004	—	—	—	—	—	—	—	—	—	—	—	896,004	1,060,504	164,500	18.4%
Other Uses Total	3,434,623	—	253,969	905,041	—	—	—	—	4,679,294	—	—	664,130	9,937,057	6,621,080	(3,315,977)	(33.4)%
Total	\$ 32,565,640	\$ 1,605,829	\$ 4,888,714	\$ 3,502,936	\$ —	\$ 750,318	\$ 3,678,098	\$ 3,422,099	\$ 41,761,850	\$ —	\$ —	\$ 6,746,058	\$98,921,542	\$86,169,734	\$ (12,751,808)	\$ (12.9)%

Total Expenditures by All Funds Chart





General Fund

REVENUES ASSUMPTIONS

AD VALOREM TAXES

The City of Lake City has multiple revenue sources to fund the City's services. The methods used to project those revenues include historical trends of ten years or more, estimates from the State of Florida for revenues it collects and disburses, and analyzing the current and expected economic conditions for the local area as well as the nation.

Ad Valorem or property taxes account for 8.49% of the annual recurring revenues and 27.85% of the City's General Fund Operating fund's annual recurring revenue. The percentage of General Fund revenues derived from property taxes continues to increase reflecting the increase in housing values and new construction. Property taxes are levied against real estate and certain tangible personal, non-real estate property held for commercial purposes as well as railroad companies.

Under Florida law, each county's property appraiser must certify the Ad Valorem tax roll to each authority levying taxes within the county by July 1st. The annual tax roll is the sum of all currently assessed valuations net of homestead exemptions, various other exemptions, deletions of any demolitions and the addition of new construction to the property tax roll. Each levying authority must then adopt a preliminary millage rate by legislative action no later than August 4th of each year and file this preliminary millage rate with the property appraiser.

Millage is an expression of the tax rate per thousand dollars of assessed valuation levied. This preliminary millage rate is typically the maximum rate that the jurisdiction will adopt. The property appraiser will use this preliminary millage rate to prepare a notice of proposed taxes that is mailed out to each taxpayer no later than August 24th.

Each taxing authority must hold two public hearings on the proposed millage rate and the budget before the tax rate and budget can be formally adopted. At the first public hearing, the jurisdiction will adopt a tentative millage rate and a tentative budget. After the first public hearing, the taxing authority must advertise at least two days but not more than five days in advance of the second and final public hearing on the proposed tax levy and budget.

For purposes of determining whether the jurisdiction is required to publish a notice of a tax increase, the local jurisdiction must calculate its "rolled-back" millage rate. The "rolled-back rate" is the millage rate required to yield the same property tax revenues that were collected in the prior year from the properties that were on the tax roll in the prior year. Any proposed millage rate that is higher than the "rolled-back rate" must be advertised as a tax increase. However, if the tentative millage adopted at the first public hearing is higher than the preliminary millage originally advertised, a notice must be sent to each taxpayer by first class mail indicating the taxes to be paid under the tentatively adopted millage rate as well as the taxes that would be paid under the preliminary millage rate that was originally advertised in the notice of proposed taxes.

The second public hearing is scheduled to take place in September within 15 days of the first public hearing, prior to the beginning of the new fiscal year on October 1st. At the final public hearing, the tentative millage and budget are again discussed, and then a final millage rate and budget are adopted by the governing body. The final adopted millage rate cannot be higher than the tentative millage rate adopted at the first public hearing. The fiscal year 2025-2026 millage rate for the City of Lake City is 4.9000 mills or \$4.90 per thousand dollars of assessed valuation. Local taxing authorities are required to adopt certain increases in their millage rates with a super-majority vote of their governing body. The taxing authority may adopt a millage rate of the rolled-back rate plus the percentage change in Florida per capita personal income by a simple majority vote. To adopt a millage rate of up to 110% of the rolled-back rate plus the percentage change in Florida per capita personal income, the taxing authority must get the approval of two-thirds of the membership of its governing body. To go above the 110% limit and up to the statutory limit, the taxing authority must receive the unanimous approval of the membership of its governing body; for jurisdictions with a governing body of nine or more members, a three-fourths approval is required rather than a unanimous vote. The taxing authority may also levy an amount above the 110% threshold if approved by referendum. Finally, if the taxing authority levies a millage rate that is less than the majority vote maximum rate in a given year, the savings is factored into the calculation of the maximum majority vote millage rate amount for the following year (the "adjusted rolled-back rate").

In Florida, tax bills are sent to taxpayers on November 1st and are due by the following March 31st. Taxpayers may elect to pay their taxes in November and receive a 4% discount on their tax bill. The discount decreases by 1% per month thereafter (e.g., 3% discount in December), until there is no discount allowed in the month of March. For this reason, taxing authorities in Florida may budget and levy taxes on the basis that 95% of the tax levy will be collected (maximum 4% discount plus 1% allowance for uncollectible accounts). For the City of Lake City, the calculation of the new-year ad valorem revenue is the assessed valuation tax roll multiplied by the millage multiplied by 95.0%, a slightly higher percentage based upon historical collection rates.

STATE SHARED REVENUE

This section includes those revenues collected by the State and shared, in part with local governments through statutory revenue sharing formulas. They include municipal fuel tax, cigarette tax, and sales taxes. Once the State collects the revenue it allocates the funding based on varied, changing and complex formulas. The revenue received is not always indicative of the revenue generated by the City and should not be used to draw any assumptions about the City's financial health. Covid significantly impacted this revenue in FY 20 with a 0.0% reduction in revenue from the prior year. The FY 25 budget assumes revenue will remain flat.

F.S. 218.23 (2) Any unit of local government which is consolidated as provided by s. 9, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII, 1968 revised constitution, shall receive an annual distribution from the Revenue Sharing Trust Fund for Counties equal to \$6.24 times its population based on the Office of Economic and Demographic Research estimate. This revenue source, along with the County's population, has seen an average of 0.0% growth.

F.S. 206.41 (1) (c) An additional tax of 1 cent per net gallon, which is designated as the "municipal fuel tax" and which shall be used for the purposes described in s. 206.605. The proceeds of the municipal fuel tax imposed pursuant to s. 206.41(1)(c), after deducting the service charge pursuant to chapter 215 and the administrative costs incurred by the department in collecting, administering, enforcing, and distributing the tax, which administrative costs may not exceed 2 percent of collections, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.

FS: 212.20(6)(d) details the distribution of this revenue. The first distribution is to the State's general revenue which is detailed in 212.20(6)(d)1. Once that distribution is made, 8.9743% of the remaining revenue goes to the Counties in the form of the Local Government ½ Cent Sales Tax. The next distribution is for those Counties that qualify in F.S. 218.65 for emergency distribution. They receive 0.0966%. The County disbursement is for 2.081% and the Municipal disbursement is 1.3653%. This total funding is divided up based on population and collections based on F.S. 218.245.

The remaining balance is disbursed pursuant to F.S. 212.20(6)(d)6. The FY 26 budget amount is provided by the Florida Department of Revenue and estimated by the State's general revenue estimating conference. The total amount is then disbursed in equal monthly disbursements. The FY 26 budget amount is provided by the Florida Department of Revenue and estimated by the State's general revenue estimating conference. The total amount is then disbursed in equal monthly disbursements.

LOCAL OPTION SALES TAX

Estimates are typically based on historical trends which take into consideration the effects of weather upon the various utilities as well as the growth in the number of users. The City estimates the franchise fee based on historical performance. The five-year average growth is 0.0%.

UTILITY SERVICE TAX & FRANCHISE FEES

The city received franchise fees resulting from agreements for natural gas and manufactured gas distributors for years. In 2015, the city began collecting a 6 % franchise fee on electric, water and sewer services. Pursuant to Florida

Statute 166.231 (1)(a), The City levies a 10 % utility service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. A Utility Service Tax in Florida—officially called the Municipal Public Service Tax (MPST)—is a local tax that cities and some counties charge on certain utility services. Its purpose is to help fund local government services such as police, fire protection, parks, road maintenance, and other municipal operations.

COMMUNICATION SERVICE TAX

Florida Statute 202.19 allows the City levies a Communication Services Tax at the rate of 5.22% on the purchase of communication services (generally, telephone, wireless and cable television services) as defined by Florida Statute 202. The tax is collected by the State and then remitted to the city, after deducting an administrative fee.

LOCAL OPTION FUEL TAXES

6 Cent Local Option Gas Tax - Fund 10403: The City levied six cents upon every gallon of motor fuel and diesel fuel sold in the County. The FY 25 budget assumes no growth.

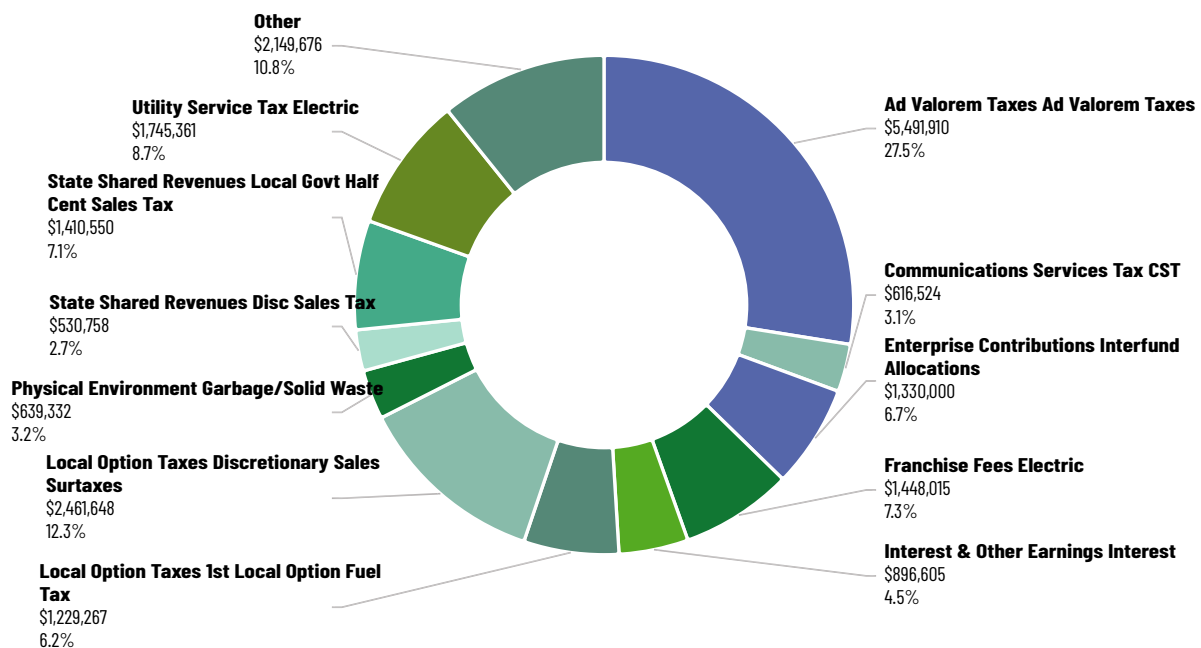
OTHER REVENUE SOURCES

Other Revenue Sources include Local Government Half Cent Sales Tax Revenue Shared, Municipal Sales Tax Revenue Shared, County Municipal Fuel Tax Revenue Shared, Constitutional Fuel Tax, County Fuel Tax, Alcoholic Beverage Licenses, Auto License, Air Pollution Control Fee, Cigarette Tax, Insurance Agent Licenses, Mobile Home Licenses, Municipal Fuel Tax Refund Special Fuel, and Motor Fuel Use Tax, County Fuel Tax Refund and Local Government Half Cent Sales Tax

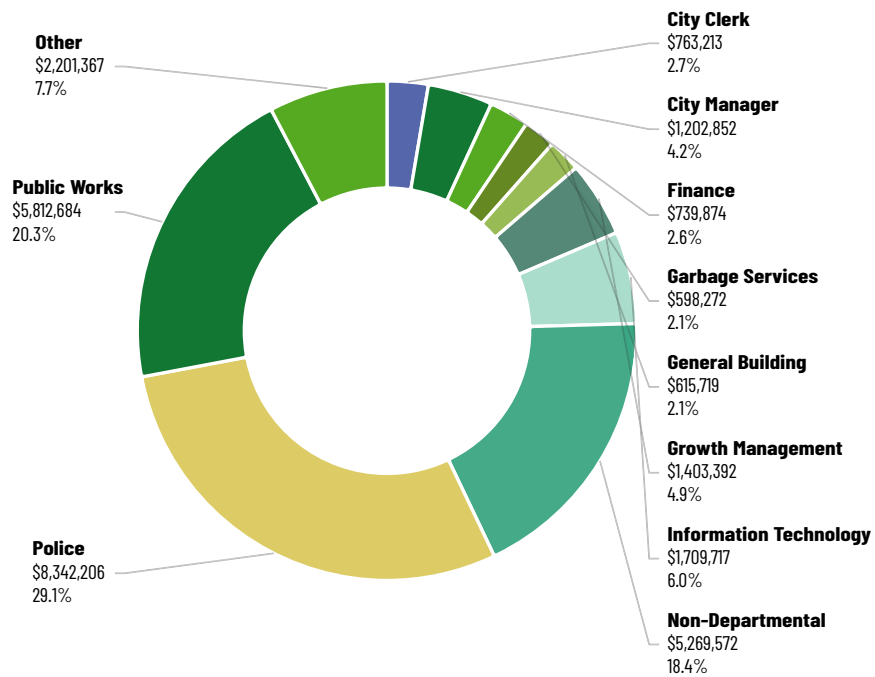
The budget is based on a deep analysis of ten years of historical actuals by month for each individual revenue. The State of Florida publishes annual estimates for several of these revenues for each jurisdiction in late July. The proposed budget is balanced and presented to City Council before these state estimates are published. The distribution formula, "The proportion for each municipal government shall be computed by dividing the population of that municipality by the sum of the total county population plus two thirds of the incorporated area population."

		FY 2026	FY 2027	Difference	% Change
General Fund					
001-311.00	Ad Valorem Taxes Ad Valorem Taxes	5,491,910	5,702,950	211,040	3.8%
001-312.41	Local Option Taxes 1st Local Option Fuel Tax	1,165,697	1,229,267	63,570	5.5%
001-312.52	Local Option Taxes Insurance Premium Police	186,188	186,188	0	—%
001-312.60	Local Option Taxes Discretionary Sales Surtaxes	2,296,599	2,461,648	165,049	7.2%
001-314.10	Utility Service Tax Electric	1,649,347	1,745,361	96,014	5.8%
001-314.80	Utility Service Tax LP Gas	13,730	14,162	432	3.1%
001-315.00	Communications Services Tax CST	622,793	616,524	(6,269)	(1.0)%
001-316.10	Local Business Tax Occupational Licenses	100,772	98,556	(2,216)	(2.2)%
001-316.11	Local Business Tax License Penalties	633	650	17	2.7%
001-322.10	Building Permit Fees Construction Permits	297,412	321,263	23,851	8.0%
001-322.11	Building Permit Fees Plan Review Fees	13,862	9,751	(4,111)	(29.7)%
001-322.20	Building Permit Fees Electrical Permits	27,547	10,744	(16,803)	(61.0)%
001-322.30	Building Permit Fees Plumbing Permits	14,801	8,618	(6,183)	(41.8)%
001-322.31	Building Permit Fees Mechanical Permits	39,835	10,240	(29,595)	(74.3)%
001-322.40	Building Permit Fees Inspection Fees	0	1,731	1,731	100.0%
001-323.10	Franchise Fees Electric	1,394,779	1,448,015	53,236	3.8%
001-323.70	Franchise Fees Solid Waste	321,069	344,585	23,516	7.3%
001-329.03	Other Permits, Fees, Spec Assess Zoning Fees	15,100	18,220	3,120	20.7%
001-335.12.01	State Shared Revenues Proceeds Motor Fuel Tax	113,963	113,040	(923)	(0.8)%
001-335.12.02	State Shared Revenues Proceeds Sales/Use Tax	655	607	(48)	(7.3)%
001-335.14	State Shared Revenues Mobile Home License Tax	4,183	6,596	2,413	57.7%
001-335.15	State Shared Revenues Alcoholic Beverage License Tax	13,397	21,570	8,173	61.0%
001-335.16	State Shared Revenues Disc Sales Tax	540,341	530,758	(9,583)	(1.8)%
001-335.18	State Shared Revenues Local Govt Half Cent Sales Tax	1,381,227	1,410,550	29,323	2.1%
001-335.19.01	State Shared Revenues Oth Gen Govt Traffic Signal	156,775	200,306	43,531	27.8%
001-335.19.02	State Shared Revenues Oth Gen Govt State Hwy Lighting	194,471	194,471	0	—%
001-335.49	State Shared Revenues Other Trans - Fuel Tax Refund	21,275	25,848	4,573	21.5%
001-338.00	Shared Rev From Other Local Units County Occup License	9,725	8,775	(950)	(9.8)%
001-343.40	Physical Environment Garbage/Solid Waste	649,242	639,332	(9,910)	(1.5)%
001-347.20.03	Culture/Recreation Parks & Recreation Park & Building	6,455	7,915	1,460	22.6%
001-349.00.01	Other Charges for services Other Charges for services Code Enforcement Fees	0	3,500	3,500	100.0%

		FY 2026	FY 2027	Difference	% Change
001-351.10	Court Ordered Judgmt & Fines Court Fines	43,611	44,574	963	2.2%
001-351.50.01	Court Ordered Judgmt & Fines Traffic 2nd \$ Funding	3,373	2,430	(943)	(28.0)%
001-361.10	Interest & Other Earnings Interest	1,041,753	896,605	(145,148)	(13.9)%
001-362.00	Rents and Royalties Rents	29,415	24,000	(5,415)	(18.4)%
001-362.01	Rents and Royalties Rent Refund	356,177	307,305	(48,872)	(13.7)%
001-364.00	Sale/Disposition of Fixed Assets Proceeds	15,000	11,000	(4,000)	(26.7)%
001-365.00	Sale/Surplus Material Material-Scrap	3,689	2,100	(1,589)	(43.1)%
001-366.00	Contributions- Private Source & Donations Donations	17,365	15,500	(1,865)	(10.7)%
001-369.90	Other Misc Revenue Revenue	116,371	121,681	5,310	4.6%
001-369.90.01	Other Misc Revenue Revenue Restitution	13,417	13,750	333	2.5%
001-369.90.14	Other Misc Revenue Revenue Tech Fee	3,000	0	(3,000)	(100.0)%
001-382.00	Enterprise Contributions Interfund Allocations	1,330,000	1,976,383	646,383	48.6%
001-390.00	Investment Earnings Surplus from prior year	8,564,959	11,758,571	3,193,612	37.3%
General Fund Total		28,281,913	32,565,640	4,283,727	15.1%



		FY 2026	FY 2027	Difference	% Change
01	Council	402,924	497,917	94,993	23.6%
02	City Manager	1,217,782	1,194,446	(23,336)	(1.9)%
03	City Clerk	763,213	678,030	(85,183)	(11.2)%
04	Human Resources	472,399	454,965	(17,434)	(3.7)%
05	Non-Departmental	5,345,852	4,997,926	(347,926)	(6.5)%
06	Finance	754,373	782,776	28,403	3.8%
07	Information Technology	1,717,091	2,340,514	623,423	36.3%
08	Procurement	381,703	354,824	(26,879)	(7.0)%
09	Vehicle Maintenance	394,857	442,634	47,777	12.1%
10	General Building	616,719	650,115	33,396	5.4%
11	Police	8,342,206	9,464,004	1,121,798	13.4%
12	Safety/Risk Mgmt	0	319,173	319,173	100.0%
15	Public Works	5,268,770	7,960,687	2,691,917	51.1%
16	Public Assistance	568,500	396,000	(172,500)	(30.3)%
18	Garbage Services	598,272	598,272	0	—%
55	Growth Management	1,437,252	1,433,357	(3,895)	(0.3)%
Total		28,281,913	32,565,640	4,283,727	15.1%



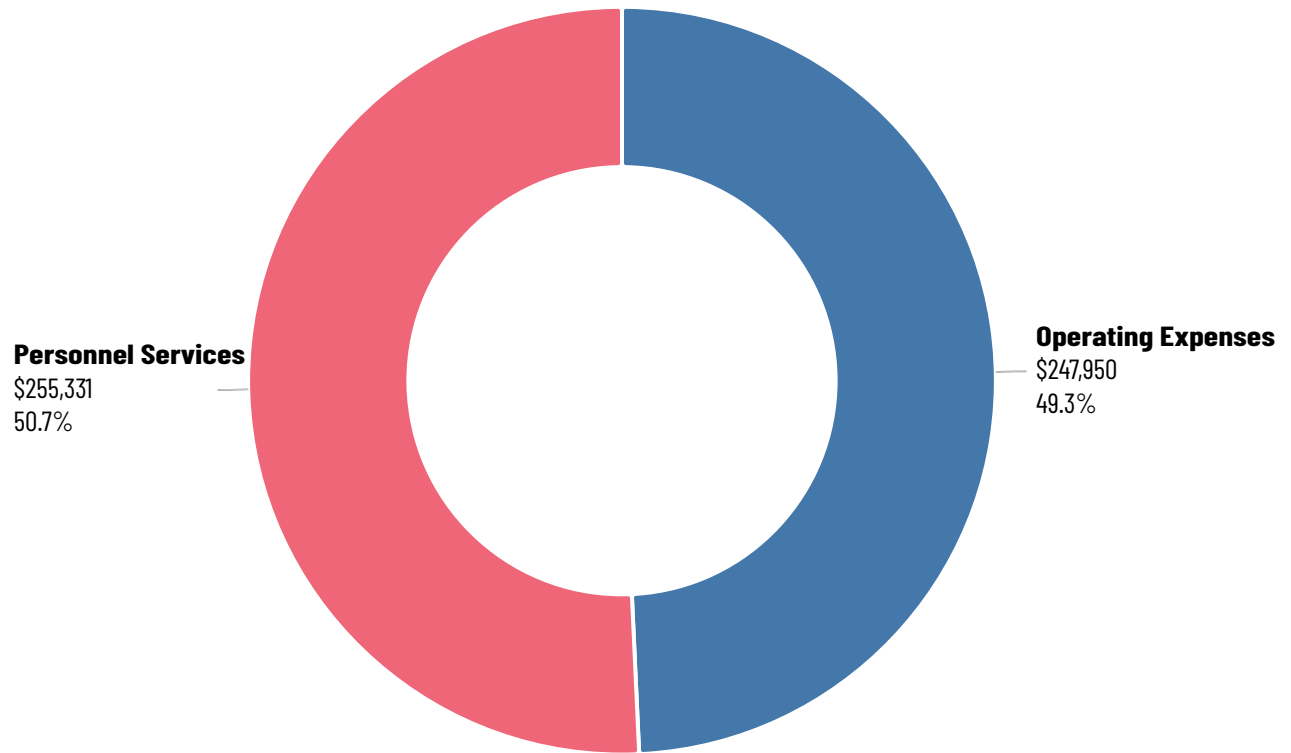
Council

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

Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.01.511-010.12	Salary	109,759	112,212	86,817	115,573	3,361	3.0%
001.01.511-010.21	FICA	8,305	9,273	6,391	9,472	199	2.1%
001.01.511-010.22	Retirement Contributions	64,800	67,530	51,466	58,274	(9,256)	(13.7)%
001.01.511-010.23	Life, Health & Disability	38,727	39,476	31,120	66,512	27,036	68.5%
001.01.511-010.24	Workers Compensation	294	158	111	136	(22)	(13.9)%
Personnel Services Total		221,886	228,649	175,905	249,967	21,318	9.3%
Operating Expenses							
001.01.511-030.31	Professional Services	0	1,800	0	1,800	0	—%
001.01.511-030.34	Contractual Services	0	45,000	0	45,000	0	—%
001.01.511-030.40	Travel	46,638	69,250	20,639	98,125	28,875	41.7%
001.01.511-030.41	Communication Services	3,203	3,600	2,354	3,600	0	—%
001.01.511-030.42	Postage	31	100	0	100	0	—%
001.01.511-030.46	Repair & Maintenance	0	400	0	400	0	—%
001.01.511-030.47	Printing & Binding	812	1,550	130	2,100	550	35.5%
001.01.511-030.48	Promotional Activities	4,738	9,650	5,296	48,350	38,700	401.0%
001.01.511-030.49	Other Current Charges	4,013	2,500	1,774	2,500	0	—%
001.01.511-030.51	Office Supplies	35	600	88	600	0	—%
001.01.511-030.52	Operating Supplies	12,089	15,850	11,527	17,600	1,750	11.0%
001.01.511-030.54	Books, Subscription & Membership	6,648	7,275	5,314	7,275	0	—%
001.01.511-030.55	Training	11,101	16,700	4,960	20,500	3,800	22.8%
Operating Expenses Total		89,310	174,275	52,081	247,950	73,675	42.3%
Total		311,195	402,924	227,987	497,917	94,993	23.6%

Expenditure Detail**FY 2027****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 (2027)	10,275
001.01.511-030.40	City Council Travel Allowance - Annual	9,000
001.01.511-030.40	Congressional Black Caucus (2027)	8,000
001.01.511-030.40	Ethics Training - Mileage Expense	350
001.01.511-030.40	FLC Fast FLY-In (2027)	10,000
001.01.511-030.40	FLC IEMO Training - Basic/Advanced	6,000
001.01.511-030.40	FLC Leadership Class	2,000
001.01.511-030.40	FLC Legislative Action Days Conference (2027)	4,000
001.01.511-030.40	FLC Legislative Conference (2026)	4,500
001.01.511-030.40	Florida Black Caucus of Local Elected Officials (2027)	1,600
001.01.511-030.40	Florida League of Cities Conference (2027)	7,500
001.01.511-030.40	Florida League of Mayors Events	2,000
001.01.511-030.40	Florida Redevelopment Conference FRA (Mayor/Harris)	3,900
001.01.511-030.40	FREDA Rural Counties Day - Tallahassee (2027)	2,500
001.01.511-030.40	FREDA Rural Economic Summit (Mayor/Harris)	4,000
001.01.511-030.40	Misc. Travel	5,000
001.01.511-030.40	National League of Cities Summit (2026)	12,500
001.01.511-030.40	NEFL and SRL Dinner Meeting - Mileage Expense	2,000
001.01.511-030.40	NEFL Board of Director Expense (Young)	1,000
001.01.511-030.40	SRL Board of Director Expense (Mayor)	1,000
001.01.511-030.40	Tallahassee Legislative Travel	1,000
Operating Expense Travel Total		98,125

Operating Expense Communication Services

001.01.511-030.41	AT&T Mobility	3,600
Operating Expense Communication Services Total		3,600

Expenditure Detail

FY 2027

Operating Expense Postage

001.01.511-030.42	Postage	100
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Operating Expense Postage Total		100
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Operating Expense Repair & Maintenance

001.01.511-030.46	Misc. Repair and Maintenance	400
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Operating Expense Repair & Maintenance Total		400
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Operating Expense Printing & Binding

001.01.511-030.47	Business Cards/Letterhead/Envelopes	1,500
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001.01.511-030.47	Gatekeeper Award Supplies	250
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001.01.511-030.47	Misc. Copy Reproductions	50
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001.01.511-030.47	Proclamation Supplies	300
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Operating Expense Printing & Binding Total		2,100
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Operating Expense Promotional Activities

001.01.511-030.48	Annual Community Coat Giveaway	5,000
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001.01.511-030.48	Annual Community Unity Day - Backpack Giveaway	2,000
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001.01.511-030.48	Bereavement and/or Birth Celebration Boxes/Cards	2,000
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001.01.511-030.48	Bereavement/Get Well Soon Cards	100
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001.01.511-030.48	CHS Football Program Ad	300
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001.01.511-030.48	CHS Yearbook Ad	300
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001.01.511-030.48	City Logo backdrop/table cloths/tent	1,000
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001.01.511-030.48	Florida League of Cities Ad Quality Cities Publication	450
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001.01.511-030.48	Lake City Reporter - Ad - Chamber Guide	2,000
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001.01.511-030.48	Law Enforcement Torch Run	300
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001.01.511-030.48	Love Fest	15,000
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001.01.511-030.48	Misc. Promotional Items	3,000
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001.01.511-030.48	National Night Out	500
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001.01.511-030.48	Parade - Candy and supplies	2,000
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001.01.511-030.48	Parade - Float Rental	12,800
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001.01.511-030.48	Parade Registration Fees	100
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001.01.511-030.48	Public Outreach	1,000
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001.01.511-030.48	Trunk or Treat	500
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Operating Expense Promotional Activities Total		48,350
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Operating Expense Other Current Charges

001.01.511-030.49	Lake City Reporter Notices - Election/Misc	2,500
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Operating Expense Other Current Charges Total		2,500
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Expenditure Detail

FY 2027

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	Council Photo Project - Historical Photos	2,000
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	Host SRL Dinner Meeting	3,000
001.01.511-030.52	Incoming/Outgoing Council Reception	2,000
001.01.511-030.52	Logo Apparel	1,500
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		17,600

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	3,100
001.01.511-030.55	Congressional Black Caucus	400
001.01.511-030.55	FLC Fast Fly-In	500
001.01.511-030.55	FLC IEMO Training - Basic/Advanced	1,625
001.01.511-030.55	FLC Leadership Class	1,100

Expenditure Detail

			FY 2027
001.01.511-030.55	FLC Legislative Action Days Conference		500
001.01.511-030.55	FLC Legislative Conference		1,625
001.01.511-030.55	Florida Black Caucus of Local Elected Officials		550
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 Conference (FRA) (Mayor/Harris)		800
001.01.511-030.55	FREDA Rural Counties Day- Tallahassee		250
001.01.511-030.55	FREDA Rural Economic Summit (Mayor/Harris)		800
001.01.511-030.55	Misc Training		1,000
001.01.511-030.55	National League of Cities Summit		5,000
Operating Expense Training Total			20,500
Total			247,950

Department Positions

Account	Position	FY 2026	FY 2027
Council			
001.01.511	Council Member	4	4
	Mayor	1	1
Total		5	5

City Manager



Don Rosenthal, City Manager

Accomplishments:

We have improved the working relationship between the City of Lake City and Columbia County to promote a teamwork approach to our mutual problems, while looking for opportunities to be successful together. This approach has resulted in a considerable increase in joint funding for Water/Sewer and Gas projects within Columbia County. We look forward to working with Columbia County on other mutually beneficial projects.

Goals:

To continue to exercise good general and financial management along with utilizing innovative approaches to both old City problems and new City opportunities.

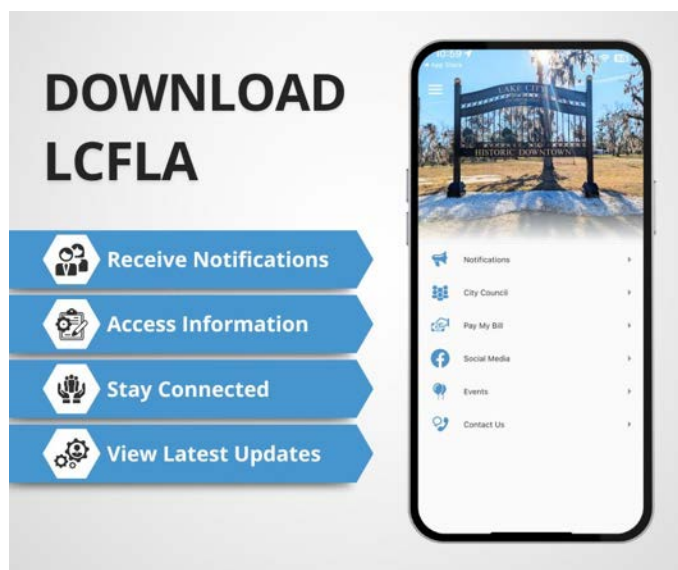
Objectives:

- Implement the 5-year Strategic Plan, working on Economic Development, Housing & Community Development, Infrastructure & Sustainable Growth, and Public Safety & Community Engagement
- Support the Department heads in their efforts to implement the Strategic Plan
- Look for opportunities to work on projects with the County that are mutually beneficial to both the County and the City of Lake City
- Create the Housing Authority
- Consolidation of Columbia County and Lake City's Fire Departments into a Fire District

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

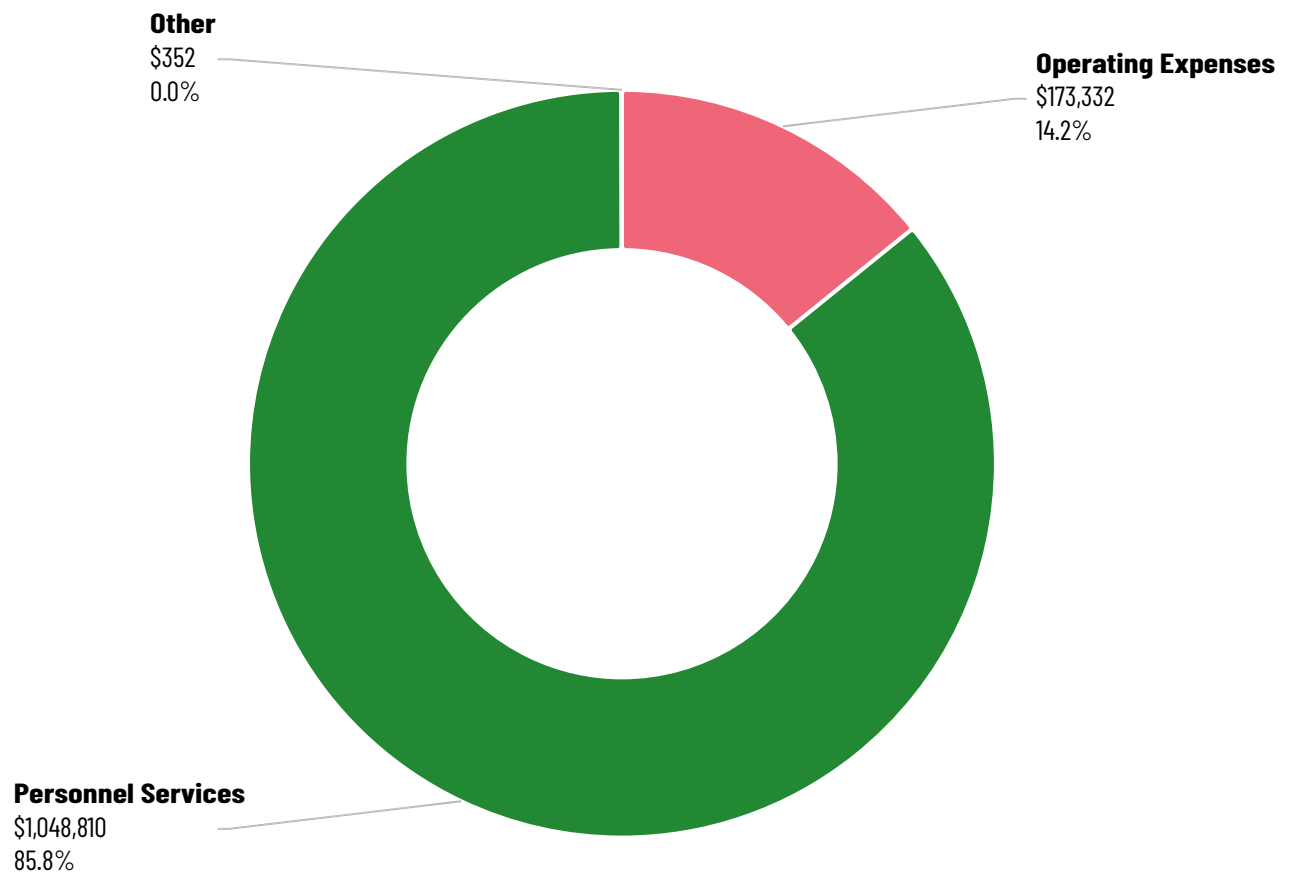
As Lake City continues to grow and thrive, it's crucial that our city leadership stays strong, transparent, and future-focused. This budget supports a City Manager's Office that remains committed to excellence, equity, and responsive governance. Our mission is to serve every resident with integrity,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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.02.512-010.12	Salary	505,002	687,080	421,400	692,756	5,676	0.8%
001.02.512-010.14	Overtime	70	0	209	0	0	—%
001.02.512-010.21	FICA	37,292	45,211	31,099	46,539	1,328	2.9%
001.02.512-010.22	Retirement Contributions	127,325	143,853	97,577	128,395	(15,458)	(10.7)%
001.02.512-010.23	Life, Health & Disability	64,676	118,553	52,648	150,690	32,137	27.1%
001.02.512-010.24	Workers Compensation	1,137	783	473	674	(109)	(13.9)%
Personnel Services Total		735,500	995,480	603,406	1,019,054	23,574	2.4%
Operating Expenses							
001.02.512-030.40	Travel	36,090	9,800	13,383	15,850	6,050	61.7%
001.02.512-030.41	Communication Services	3,646	3,920	2,836	4,000	80	2.0%
001.02.512-030.42	Postage	31	70	32	70	0	—%
001.02.512-030.44	Rental & Leases	22,685	21,449	26,634	30,920	9,471	44.2%
001.02.512-030.46	Repair & Maintenance	12,235	11,500	2,666	4,000	(7,500)	(65.2)%
001.02.512-030.49	Other Current Charges	101,932	148,500	94,139	86,000	(62,500)	(42.1)%
001.02.512-030.51	Office Supplies	4,154	3,800	1,808	3,800	0	—%
001.02.512-030.52	Operating Supplies	17,129	8,200	10,125	9,500	1,300	15.9%
001.02.512-030.54	Books, Subscription & Membership	6,546	5,913	8,896	11,350	5,437	91.9%
001.02.512-030.55	Training	12,570	9,150	4,704	9,550	400	4.4%
Operating Expenses Total		217,018	222,302	165,222	175,040	(47,262)	(21.3)%
Capital Expenses							
001.02.512-060.64	Machinery & Equipment	0	0	0	352	352	100.0%
Capital Expenses Total		0	0	0	352	352	100.0%
Total		952,518	1,217,782	768,628	1,194,446	(23,336)	(1.9)%

Expenditure Detail

FY 2027

Operating Expense Travel

001.02.512-030.40	FAPPO Conference (Asst. CM)	1,200
001.02.512-030.40	FFEA Conference (CP Director)	1,200
001.02.512-030.40	Florida Airport Council Conference (CM)	2,200
001.02.512-030.40	Florida Training Emergency Management (CM)	1,550
001.02.512-030.40	FRA Conference (CP Director)	1,200
001.02.512-030.40	FREDA Rural Summit (CM)	1,000
001.02.512-030.40	ICMA Conference (Asst. CM & CM)	5,500
001.02.512-030.40	NIGP Conference (Asst. CM)	2,000
Operating Expense Travel Total		15,850

Operating Expense Communication Services

001.02.512-030.41	AT&T Mobility	2,900
001.02.512-030.41	Verizon	1,100
Operating Expense Communication Services Total		4,000

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 2025	14,820
001.02.512-030.44	Chevrolet Traverse 2020	2,928
001.02.512-030.44	Chevrolet Traverse 2024	10,572
001.02.512-030.44	Konica Copier	2,600
Operating Expense Rental & Leases Total		30,920

Operating Expense Repair & Maintenance

001.02.512-030.46	Misc. Repairs and Maintenance	500
001.02.512-030.46	Vehicle Maintenance	3,500
Operating Expense Repair & Maintenance Total		4,000

Operating Expense Other Current Charges

001.02.512-030.49	Christmas Tree Lighting Event	5,000
001.02.512-030.49	Concert Event	15,000
001.02.512-030.49	Farm to Table Event	8,000
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

Expenditure Detail

			FY 2027
001.02.512-030.49	Marketing/Promotional Videos		10,000
001.02.512-030.49	Sick Week Pit Stop Car Show		5,000
001.02.512-030.49	Strongman Competition Downtown Event		10,000
001.02.512-030.49	Trunk or Treat		1,000
001.02.512-030.49	Veteran's Park Evening Markets		2,000
Operating Expense Other Current Charges Total			86,000

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		3,500
001.02.512-030.52	Operating Supplies		2,000
001.02.512-030.52	Shirts/Uniforms		1,000
001.02.512-030.52	Trunk or Treat Candy		1,000
Operating Expense Operating Supplies Total			9,500

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	Go Gov App		5,000
001.02.512-030.54	ICMA Dues (Asst. City Manager)		1,000
001.02.512-030.54	ICMA Dues (City Manager)		1,500
001.02.512-030.54	Lake City Reporter		300
001.02.512-030.54	Rise Vision Subscription		300
Operating Expense Books, Subscription & Membership Total			11,350

Operating Expense Training

001.02.512-030.55	FAPPO Conference (Asst. CM)		500
001.02.512-030.55	FFEA Conference (CP Director)		750
001.02.512-030.55	Florida Airport Council Conference (CM)		1,200
001.02.512-030.55	Florida Training Emergency Management		500
001.02.512-030.55	FRA Conference (CP Director)		500
001.02.512-030.55	FREDA Rural Summit (CM)		500
001.02.512-030.55	ICMA Conference (Asst CM & CM)		2,000
001.02.512-030.55	NIGP Conference (Asst. CM)		1,100

Expenditure Detail

		FY 2027
001.02.512-030.55	Other Training	2,500
Operating Expense Training Total		9,550
Capital Outlay Machinery & Equipment		
001.02.512-060.64	2019 Ford Fusion (Purchase)	352
Capital Outlay Machinery & Equipment Total		352
Total		175,392

Department Positions

Account	Position	FY 2026	FY 2027
City Manager			
001.02.512	Administrative Assistant	1	1
	Assistant City Manager	1	1
	City Manager	1	1
	Community Program Director	1	1
	Grant Writer	1	1
	Executive Assistant	1	1
Total		6	6

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
City Manager				
2019	FORD FUSION	17,172	30,000	Lease
2025	CHEVROLET TAHOE	3,022	70,000	Lease
2020	CHEVROLET TRAVERSE	7,371	43,000	Lease
2024	CHEVROLET TRAVERSE	8,464	43,000	Lease
Grand Total			186,000	

City Clerk



Audrey Sikes, City Clerk

Accomplishments:

Successfully responded to all public records requests in compliance with Florida Statutes. Expanded digital access to records and archives, improving transparency and efficiency. Implemented electronic agenda management to streamline meeting preparation. Provided professional support to the City Council, ensuring compliance with Sunshine Law requirements. Oversaw municipal elections with accuracy, fairness, and transparency.

Goals:

The City Clerk's Department is committed to providing transparent and accessible public records by responding to requests promptly and in full compliance with Florida Statutes. Efforts continue to focus on maintaining well-organized records, expanding digital access to archival materials, and ensuring the secure retention and lawful disposition of all records.

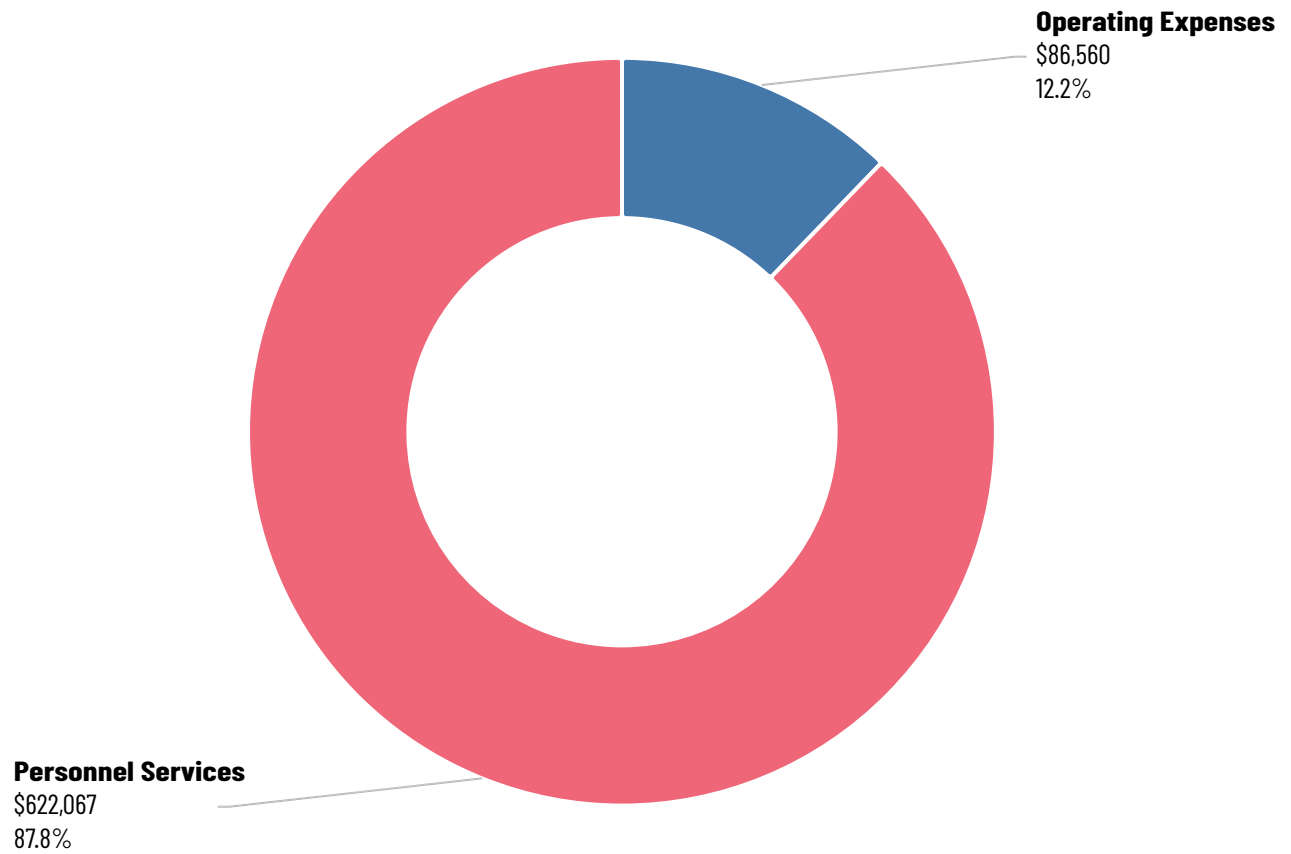
Objectives:

- **Support the Legislative Process.** Advance the legislative process by preparing and publishing agendas and minutes, providing professional support to the governing body in full compliance with Sunshine Law, and improving efficiency through electronic agenda platforms and modern records management systems.
- **Ensure Compliance with Legal and Ethical Standards.** Uphold legal and ethical requirements by administering oaths of office, safeguarding official City documents, and ensuring adherence to the City Charter, Code of Ordinances, and State law. Provide ongoing training and guidance to staff and elected officials on records management and meeting procedures.
- **Improve Operational Efficiency.** Enhance operational effectiveness by expanding paperless workflows to reduce costs and support sustainability. Continuously review and refine internal processes and promote professional development opportunities to strengthen staff capabilities

- Strengthen Administrative Support Functions. Maintain accurate codification and distribution of ordinances and resolutions while delivering high-quality administrative support to the City Council. Oversee municipal elections with a commitment to fairness, accuracy, and transparency, reinforcing public trust in the electoral process.

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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.03.512-010.12	Salary	287,933	449,572	245,118	380,702	(68,870)	(15.3)%
001.03.512-010.21	FICA	19,690	29,848	16,994	24,580	(5,268)	(17.6)%
001.03.512-010.22	Retirement Contributions	62,788	78,652	53,165	70,590	(8,062)	(10.3)%
001.03.512-010.23	Life, Health & Disability	75,037	105,657	58,303	128,295	22,638	21.4%
001.03.512-010.24	Workers Compensation	649	507	276	353	(154)	(30.4)%
Personnel Services Total		446,096	664,236	373,857	604,520	(59,716)	(9.0)%
Operating Expenses							
001.03.512-030.31	Professional Services	0	15,200	0	11,700	(3,500)	(23.0)%
001.03.512-030.34	Contractual Services	6,322	10,000	4,232	10,000	0	—%
001.03.512-030.40	Travel	4,660	11,150	535	6,800	(4,350)	(39.0)%
001.03.512-030.41	Communication Services	27,075	26,332	24,275	19,860	(6,472)	(24.6)%
001.03.512-030.42	Postage	635	775	669	775	0	—%
001.03.512-030.44	Rental & Leases	2,176	2,800	1,982	3,100	300	10.7%
001.03.512-030.46	Repair & Maintenance	45	150	0	150	0	—%
001.03.512-030.47	Printing & Binding	75	250	130	250	0	—%
001.03.512-030.48	Promotional Activities	292	1,100	0	500	(600)	(54.5)%
001.03.512-030.49	Other Current Charges	703	1,700	1,879	1,700	0	—%
001.03.512-030.51	Office Supplies	1,555	1,500	1,382	1,500	0	—%
001.03.512-030.52	Operating Supplies	4,814	17,540	7,196	11,370	(6,170)	(35.2)%
001.03.512-030.54	Books, Subscription & Membership	1,410	1,680	875	1,180	(500)	(29.8)%
001.03.512-030.55	Training	2,441	8,800	1,140	4,625	(4,175)	(47.4)%
Operating Expenses Total		52,201	98,977	44,295	73,510	(25,467)	(25.7)%
Total		498,297	763,213	418,152	678,030	(85,183)	(11.2)%

Expenditure Detail

FY 2027

Operating Expense Professional Services

001.03.512-030.31	Civic Plus - Code on the Internet Fee (10/1/2025)	1,700
001.03.512-030.31	Civic Plus - Code Subscription	10,000
Operating Expense Professional Services Total		11,700

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	FRMA Certification Training	2,000
Operating Expense Travel Total		6,800

Operating Expense Communication Services

001.03.512-030.41	AT&T Mobility	600
001.03.512-030.41	Civic Plus - Agenda Management Platform Annual Fee	8,000
001.03.512-030.41	CommonLook Online with Allyant - ADA software	1,500
001.03.512-030.41	MCCI - Just FOIA Public Records Request Annual Fee	9,760
Operating Expense Communication Services Total		19,860

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	3,100
Operating Expense Rental & Leases Total		3,100

Operating Expense Repair & Maintenance

001.03.512-030.46	Misc. Maintenance	150
Operating Expense Repair & Maintenance Total		150

Expenditure Detail

FY 2027

Operating Expense Printing & Binding

001.03.512-030.47	Business Cards/Letterhead/Envelopes/Misc.	250
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	Operating Expense Printing & Binding Total
	250

Operating Expense Promotional Activities

001.03.512-030.48	Public Outreach	500
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	Operating Expense Promotional Activities Total
	500

Operating Expense Other Current Charges

001.03.512-030.49	Credit Card Fees (Authorization Fees)	1,000
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001.03.512-030.49	Credit Card Fees (Monthly Charges)	300
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001.03.512-030.49	Public Record Request Expenditures	400
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	Operating Expense Other Current Charges Total
	1,700

Operating Expense Office Supplies

001.03.512-030.51	Misc. Supplies	1,500
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	Operating Expense Office Supplies Total
	1,500

Operating Expense Operating Supplies

001.03.512-030.52	Community "Shred-It" Days	5,000
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001.03.512-030.52	Drop Box - Annual Fee 5/1/2025- 5/1/2026	120
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001.03.512-030.52	Logo Apparel	1,200
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001.03.512-030.52	Miscellaneous Items	1,000
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001.03.512-030.52	New Scanner	1,450
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001.03.512-030.52	Recording Fees	1,700
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001.03.512-030.52	Storage Boxes - Records Retention	200
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001.03.512-030.52	Various dinners/luncheons/events	700
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	Operating Expense Operating Supplies Total
	11,370

Operating Expense Books, Subscription & Membership

001.03.512-030.54	FACC Annual Membership Dues	150
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001.03.512-030.54	FRMA Membership Dues	600
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001.03.512-030.54	Government in the Sunshine Materials	80
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001.03.512-030.54	IIMC Annual Membership Dues	350
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	Operating Expense Books, Subscription & Membership Total
	1,180

Operating Expense Training

001.03.512-030.55	Development/Misc. Training	1,000
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001.03.512-030.55	FACC Fall Academy	475
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Expenditure Detail

			FY 2027
001.03.512-030.55	FACC Summer Academy		400
001.03.512-030.55	FRMA Certification Training		750
001.03.512-030.55	Tuition Assistance		2,000
Operating Expense Training Total			4,625
Total			73,510

Department Positions

Account	Position	FY 2026	FY 2027
City Clerk			
001.03.512	ADA Remediation Specialist	1	0
	City Clerk	1	1
	Deputy City Clerk	1	1
	Executive Specialist to City Clerk	1	1
	Records Management Supervisor	1	1
Total		5	4

Human Resources



BillieJo Bible, Human Resource Director

Accomplishments:

The Human Resources Department continued to foster a work environment that promotes employee engagement, retention, and teamwork, ensuring directors and staff feel confident seeking assistance and support. Efforts to strengthen talent acquisition and workforce planning included implementing new recruitment software and expanding strategies to attract qualified candidates. Employee morale was enhanced through the annual holiday celebration and the employee recognition awards luncheon, while partnerships with the County supported youth in exploring career pathways.

Goals:

The Department will continue to provide strong support to directors and staff, while prioritizing the recruitment and retention of high-quality employees.

Objectives:

- Digitize the new-hire onboarding process and transition personnel file archiving to electronic formats.
- Continue providing responsive support to directors and staff as operational needs arise.

Human Resources Overview:

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 Holiday Party in December

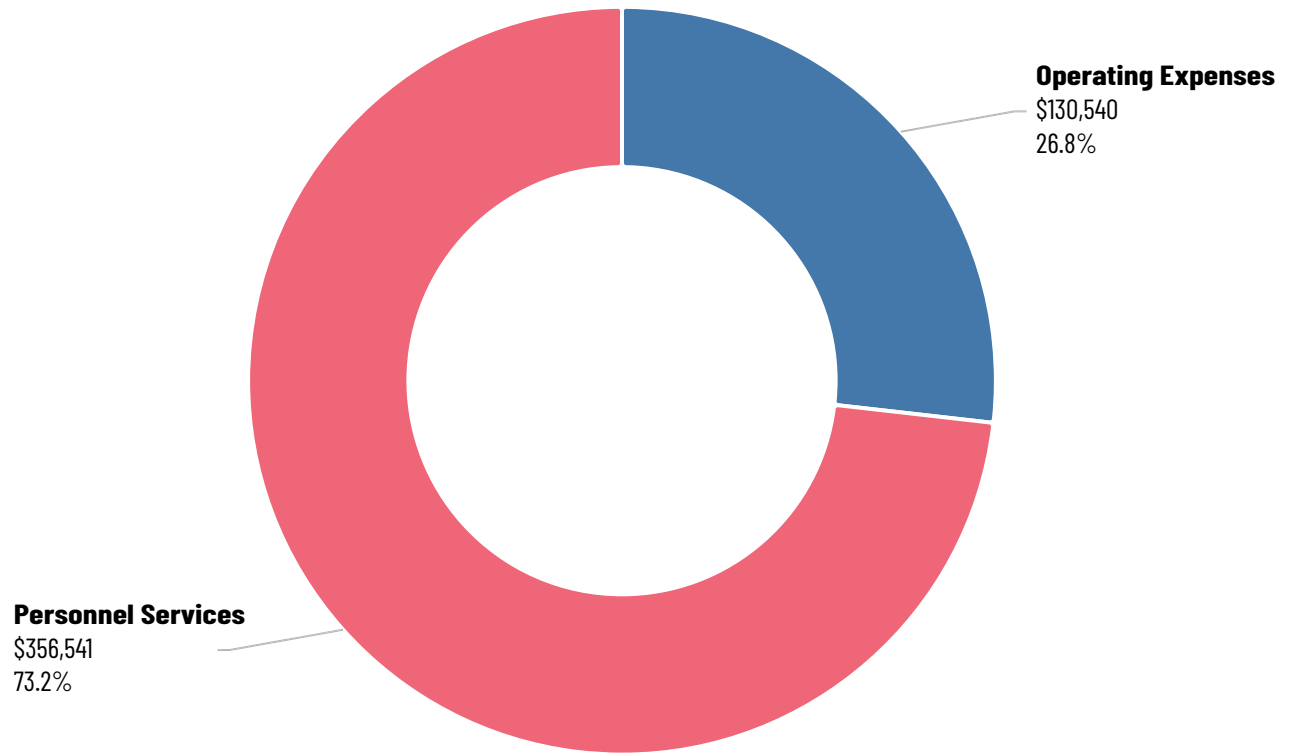


Employee Recognition Luncheon in April



Partnering with the local schools and colleges career fairs

Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.04.513-010.12	Salary	206,931	224,840	167,268	211,868	(12,972)	(5.8)%
001.04.513-010.21	FICA	15,219	17,200	12,112	16,208	(992)	(5.8)%
001.04.513-010.22	Retirement Contributions	53,349	56,478	44,227	51,118	(5,360)	(9.5)%
001.04.513-010.23	Life, Health & Disability	28,563	53,467	31,874	56,788	3,321	6.2%
001.04.513-010.24	Workers Compensation	466	292	188	233	(59)	(20.2)%
Personnel Services Total		304,528	352,277	255,669	336,215	(16,062)	(4.6)%
Operating Expenses							
001.04.513-030.31	Professional Services	25,685	29,500	12,381	20,400	(9,100)	(30.8)%
001.04.513-030.34	Contractual Services	37,535	31,020	42,600	51,420	20,400	65.8%
001.04.513-030.40	Travel	7,055	7,250	2,519	7,800	550	7.6%
001.04.513-030.41	Communication Services	1,056	2,172	814	1,500	(672)	(30.9)%
001.04.513-030.42	Postage	58	300	61	300	0	—%
001.04.513-030.44	Rental & Leases	1,702	2,500	1,026	2,500	0	—%
001.04.513-030.46	Repair & Maintenance	0	100	60	100	0	—%
001.04.513-030.47	Printing & Binding	307	300	0	300	0	—%
001.04.513-030.48	Promotional Activities	11,676	15,000	14,708	17,000	2,000	13.3%
001.04.513-030.49	Other Current Charges	5,066	4,000	2,219	4,000	0	—%
001.04.513-030.51	Office Supplies	1,043	1,500	1,010	1,500	0	—%
001.04.513-030.52	Operating Supplies	4,283	6,000	5,131	6,000	0	—%
001.04.513-030.54	Books, Subscription & Membership	1,364	1,930	300	1,930	0	—%
001.04.513-030.55	Training	3,425	18,550	2,305	4,000	(14,550)	(78.4)%
Operating Expenses Total		100,255	120,122	85,133	118,750	(1,372)	(1.1)%
Total		404,783	472,399	340,801	454,965	(17,434)	(3.7)%

Expenditure Detail

FY 2027

Operating Expense Professional Services

001.04.513-030.31	Affirmative Action Plan	4,500
001.04.513-030.31	Immunizations	700
001.04.513-030.31	Pre-Employee Physical Public Safety	8,325
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	Random Drug Testing	1,250
Operating Expense Professional Services Total		20,400

Operating Expense Contractual Services

001.04.513-030.34	Employee Assistance Program	4,000
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
001.04.513-030.34	Wellness	20,000
Operating Expense Contractual Services Total		51,420

Operating Expense Travel

001.04.513-030.40	HR Conference	1,800
001.04.513-030.40	NeoGov Conference	6,000
Operating Expense Travel Total		7,800

Operating Expense Communication Services

001.04.513-030.41	AT&T Mobility	1,500
Operating Expense Communication Services Total		1,500

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 2027

Operating Expense Printing & Binding

001.04.513-030.47	Envelopes	300
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Operating Expense Printing & Binding Total	300
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Operating Expense Promotional Activities

001.04.513-030.48	Awards / Banquets	15,000
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001.04.513-030.48	Recruiting Promotional Items	2,000
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Operating Expense Promotional Activities Total	17,000
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Operating Expense Other Current Charges

001.04.513-030.49	COBRA Fees	3,000
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001.04.513-030.49	General Employment Advertisement	1,000
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Operating Expense Other Current Charges Total	4,000
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Operating Expense Office Supplies

001.04.513-030.51	Office Supplies / Personnel folders	1,500
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Operating Expense Office Supplies Total	1,500
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Operating Expense Operating Supplies

001.04.513-030.52	City Shirts	500
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001.04.513-030.52	Computers - Replacement	4,000
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001.04.513-030.52	Misc Operating Expenses	1,500
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Operating Expense Operating Supplies Total	6,000
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Operating Expense Books, Subscription & Membership

001.04.513-030.54	Notary Renewal	200
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001.04.513-030.54	Poster Compliance	700
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001.04.513-030.54	SHRM Membership	530
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001.04.513-030.54	Updated Human Resources Manuals	500
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Operating Expense Books, Subscription & Membership Total	1,930
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Operating Expense Training

001.04.513-030.55	HR Personnel Annual Training	3,000
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001.04.513-030.55	HR Training Material / Onboarding	1,000
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Operating Expense Training Total	4,000
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Total	118,750
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Department Positions

Account	Position	FY 2026	FY 2027
Human Resources			
001.04.513	Director of Human Resources	1	1
	HR Generalist	1	1
	HR Admin Assistant	1	1
Total		3	3

City Attorney



Clay Martin, City Attorney

Accomplishments:

With an external focus, the City Attorney's Office continued to provide consistent legal support to City departments and charter officers, offering guidance tailored to their operational and subject-matter needs. The Office also continued to identify key areas requiring updates to the City's ordinances, policies, and procedures to ensure continued legal compliance and organizational effectiveness. Externally, the City Attorney's Office continues to strengthen professional relationships with legal counsel representing other local governmental entities in Columbia County, fostering collaboration and enhancing intergovernmental coordination.

Goals:

Provide sound legal counsel and guidance to the City Council, charter officers, and departments in response to emerging legal questions, while leveraging strategic opportunities that support the City's operational goals. Draft and update ordinances and policies to ensure continued compliance with state and federal law. Educate City leaders on legal requirements and best practices to promote compliance and reduce potential liabilities.

Objectives:

Cooperate with the City Council, charter officers, and departments to implement the City's adopted Strategic Plan by

- Pursuing City Council directives on matters of legal importance to enforce the City's legal rights
- Continuing to provide day-to-day legal support on matters of legal consequence encountered by front-line City team members
- Prioritizing, developing, and revising ordinances, policies, and procedures.

City Attorney Overview:

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.

Expenditure Detail

FY 2027

Operating Expense Professional Services

001.05.514-030.31	External Legal Services	55,000
Operating Expense Professional Services Total		55,000

Operating Expense Travel

001.05.514-030.40	FL Municipal Attorney Asso. Annual Meeting	2,000
001.05.514-030.40	Misc. Conferences	1,500
001.05.514-030.40	Tallahassee Legislative Meetings	1,200
Operating Expense Travel Total		4,700

Operating Expense Communication Services

001.05.514-030.41	Verizon	480
001.05.514-030.41	Zoom	240
Operating Expense Communication Services Total		720

Operating Expense Postage

001.05.514-030.42	Postage	100
Operating Expense Postage Total		100

Operating Expense Rental & Leases

001.05.514-030.44	Konica Lease	3,500
Operating Expense Rental & Leases Total		3,500

Operating Expense Printing & Binding

001.05.514-030.47	Business Cards, Envelops, etc.	200
Operating Expense Printing & Binding Total		200

Operating Expense Other Current Charges

001.05.514-030.49	Lake City Reporter - Legal Ads	10,000
Operating Expense Other Current Charges Total		10,000

Operating Expense Office Supplies

001.05.514-030.51	Office Supplies	2,000
Operating Expense Office Supplies Total		2,000

Operating Expense Operating Supplies

001.05.514-030.52	Court Filing Fees	2,000
001.05.514-030.52	Operating Supplies	2,000
001.05.514-030.52	Research Platform - Lexis/WestLaw	4,600
001.05.514-030.52	Various Local Events	300
Operating Expense Operating Supplies Total		8,900

Expenditure Detail

			FY 2027
Operating Expense Books, Subscription & Membership			
001.05.514-030.54	Misc. Attorney Membership		1,000
001.05.514-030.54	Rotary Dues		900
Operating Expense Books, Subscription & Membership Total			1,900
Operating Expense Training			
001.05.514-030.55	Continuing Legal Education		500
001.05.514-030.55	Developmental Training for Assistant		500
001.05.514-030.55	FL Municipal Attorney Asso. Annual Meeting		600
001.05.514-030.55	Misc. Conference		750
001.05.514-030.55	Tallahassee Legislative Meetings		100
Operating Expense Training Total			2,450
Total			89,470

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 Detail

			FY 2027
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	Property Insurance		405,574
Operating Expense Insurance Total			405,574
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		75,000
Grants and Aid Aid to Private Organizations Total			500,004
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	2019 Sales Tax Bond- Principal & Interest		382,390
001.05.519-090.91.12	Motorola Lease #1 - Principal & Interest		113,959
001.05.519-090.91.08	Fire Special Assessment - Exempt Properties		437,064

Expenditure Detail

			FY 2027
001.05.519-090.91.08	General Fund Transfer for 3 FF Positions		248,331
Other Uses Intragovernmental Transfers Bond Fund Total			1,943,544
Other Uses Intragovernmental Transfers Debt Service Total			496,349
Other Uses Intragovernmental Transfers Fire Special Assessments Total			685,395
Other Uses Other Uses Contingency			
001.05.519-090.99.02	Contingency		300,000
Other Uses Other Uses Contingency Total			300,000
Total			4,482,646

Finance



Angela Taylor Moore, Finance Director

Accomplishments:

The Finance Department strengthened the City's fiscal oversight this year by enhancing monitoring of departmental expenditures and conducting more rigorous mid-year budget reviews. Throughout the budget cycle, staff provided targeted guidance to ensure resources were strategically aligned with operational priorities and emerging needs. In addition, timely and accurate financial reporting, paired with strong compliance practices, supported a successful audit and reinforced confidence in the City's overall financial stewardship.

Goals:

To continue upholding strong fiscal stewardship by ensuring transparent financial reporting and leveraging innovative tools and practices that enhance efficiency in managing the City's resources and guiding future financial planning.

Objectives:

- Provide timely, accurate financial information to the City Council, management, and citizens to foster informed decision-making.
- Enhance internal controls and improve efficiency in accounts payable, receivable, payroll, and purchasing processes.
- Support City departments in budget planning and execution to maximize the impact of available funds.
- Continue to pursue opportunities for grant funding and alternative revenue sources to support City projects and reduce the burden on taxpayers.
- Leverage new financial software and technology to improve accuracy, transparency, and efficiency across all financial operations.



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

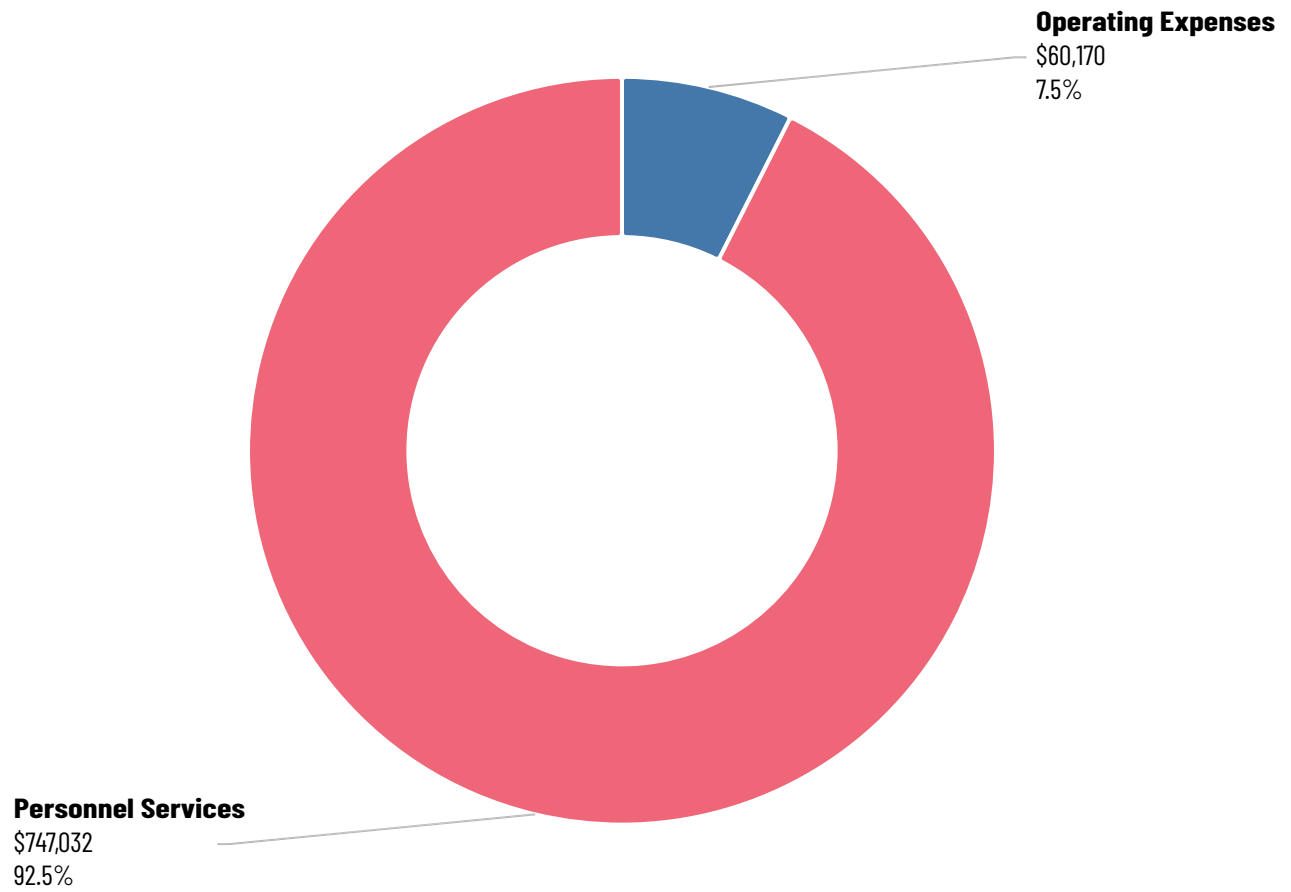
The Finance Department maintains a strong internal control environment to safeguard public assets and support operational integrity. Procedures are routinely reviewed and updated to mitigate risks of fraud, waste, or mismanagement. The department also coordinates the City's annual external audit and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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.06.513-010.12	Salary	439,075	464,240	369,489	483,945	19,705	4.2%
001.06.513-010.21	FICA	32,140	35,514	26,973	37,022	1,508	4.2%
001.06.513-010.22	Retirement Contributions	88,780	93,356	79,243	103,979	10,623	11.4%
001.06.513-010.23	Life, Health & Disability	59,885	90,164	56,911	107,727	17,563	19.5%
001.06.513-010.24	Workers Compensation	991	604	419	533	(71)	(11.8)%
Personnel Services Total		620,870	683,878	533,036	733,206	49,328	7.2%
Operating Expenses							
001.06.513-030.31	Professional Services	3,784	8,000	2,500	5,000	(3,000)	(37.5)%
001.06.513-030.40	Travel	17,119	19,850	14,447	11,600	(8,250)	(41.6)%
001.06.513-030.41	Communication Services	1,062	2,000	964	2,000	0	—%
001.06.513-030.42	Postage	2,223	2,500	1,693	2,500	0	—%
001.06.513-030.44	Rental & Leases	2,997	3,200	2,283	3,750	550	17.2%
001.06.513-030.46	Repair & Maintenance	1,726	3,375	2,644	4,500	1,125	33.3%
001.06.513-030.51	Office Supplies	3,532	6,000	3,412	6,000	0	—%
001.06.513-030.52	Operating Supplies	7,622	14,900	12,304	7,300	(7,600)	(51.0)%
001.06.513-030.54	Books, Subscription & Membership	640	1,270	1,361	1,470	200	15.7%
001.06.513-030.55	Training	4,862	9,400	7,821	5,450	(3,950)	(42.0)%
Operating Expenses Total		45,568	70,495	49,430	49,570	(20,925)	(29.7)%
Total		666,438	754,373	582,466	782,776	28,403	3.8%

Expenditure Detail

FY 2027

Operating Expense Professional Services

001.06.513-030.31	Other Post Employment Benefits Study (OPEB)	5,000
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	Operating Expense Professional Services Total	5,000
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Operating Expense Travel

001.06.513-030.40	FGFOA Conference	5,000
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001.06.513-030.40	FGFOA One Day Seminars	1,000
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001.06.513-030.40	GFOA Conference	5,600
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	Operating Expense Travel Total	11,600
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Operating Expense Communication Services

001.06.513-030.41	Cell Phone - AT&T Mobility	1,000
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001.06.513-030.41	iPad Service - AT&T Mobility	1,000
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	Operating Expense Communication Services Total	2,000
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Operating Expense Postage

001.06.513-030.42	Postage	2,500
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	Operating Expense Postage Total	2,500
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Operating Expense Rental & Leases

001.06.513-030.44	Konica Copier Lease	3,750
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	Operating Expense Rental & Leases Total	3,750
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Operating Expense Repair & Maintenance

001.06.513-030.46	Fixed Asset Software Maintenance	3,000
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001.06.513-030.46	Miscellaneous repairs	1,500
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	Operating Expense Repair & Maintenance Total	4,500
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Operating Expense Office Supplies

001.06.513-030.51	Budget Books & Supplies	1,000
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001.06.513-030.51	Check Stock & Ink	500
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001.06.513-030.51	Office Supplies	4,500
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	Operating Expense Office Supplies Total	6,000
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Operating Expense Operating Supplies

001.06.513-030.52	Computer Monitors & Mounts	1,600
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001.06.513-030.52	Miscellaneous Operating Supplies	2,000
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001.06.513-030.52	Office Chairs	700
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001.06.513-030.52	Office Desk	2,000
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Expenditure Detail

			FY 2027
001.06.513-030.52	Printer supplies		1,000
Operating Expense Operating Supplies Total			7,300
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		400
001.06.513-030.54	Women In Public Finance		70
Operating Expense Books, Subscription & Membership Total			1,470
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	Staff Training		3,000
Operating Expense Training Total			5,450
Total			49,570

Department Positions

Account	Position	FY 2026	FY 2027
Finance			
001.06.513	Accountant	0	1
	Accounting Clerk	1	0
	Assistant Finance Director	1	1
	Director of Finance	1	1
	Grants Program Specialist	1	1
	Senior Accountant	2	2
Total		6	6

Information Technology



Jason Dumas, Director of Technologies

Accomplishments:

The fiber network was audited, and speeds were adjusted while reducing fees by approximately \$77,000. We managed and coordinated the installation of fiber to NFMIP to improve resilience. We set up WiFi monitoring while nearly completing the Citywide Enterprise WiFi. Server and communication rooms' wiring cleanup and mapping are completed. The Microsoft 365 migration is finished, with Exchange decommissioned. The phone system has been upgraded from analog to digital lines. We added additional network monitoring. Implemented the first phase of a city wide asset management system.

Goals: This year, the Information Technology department is focused on maximizing the use of existing technologies across departments. Improving how we use existing products will help us better gauge future needs while keeping costs manageable.

Objectives:

- Expand the asset management system.
- Unified email signatures for all employees. This will help others identify all emails coming from City Employees.
- Complete City-wide Location Wiring Clean-up.
- Complete WiFi installation in all locations.
- Complete Infrastructure reconfiguration.
- Plan implementation of Physical Security replacement.
- Complete Server Infrastructure Conversion.
- Complete RMM Conversion.
- Modernize Document Management System.

- Expand Cybersecurity Awareness.
- Deploy AI in various areas and develop systems to monitor usage per city guidelines.

IT Overview:

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.

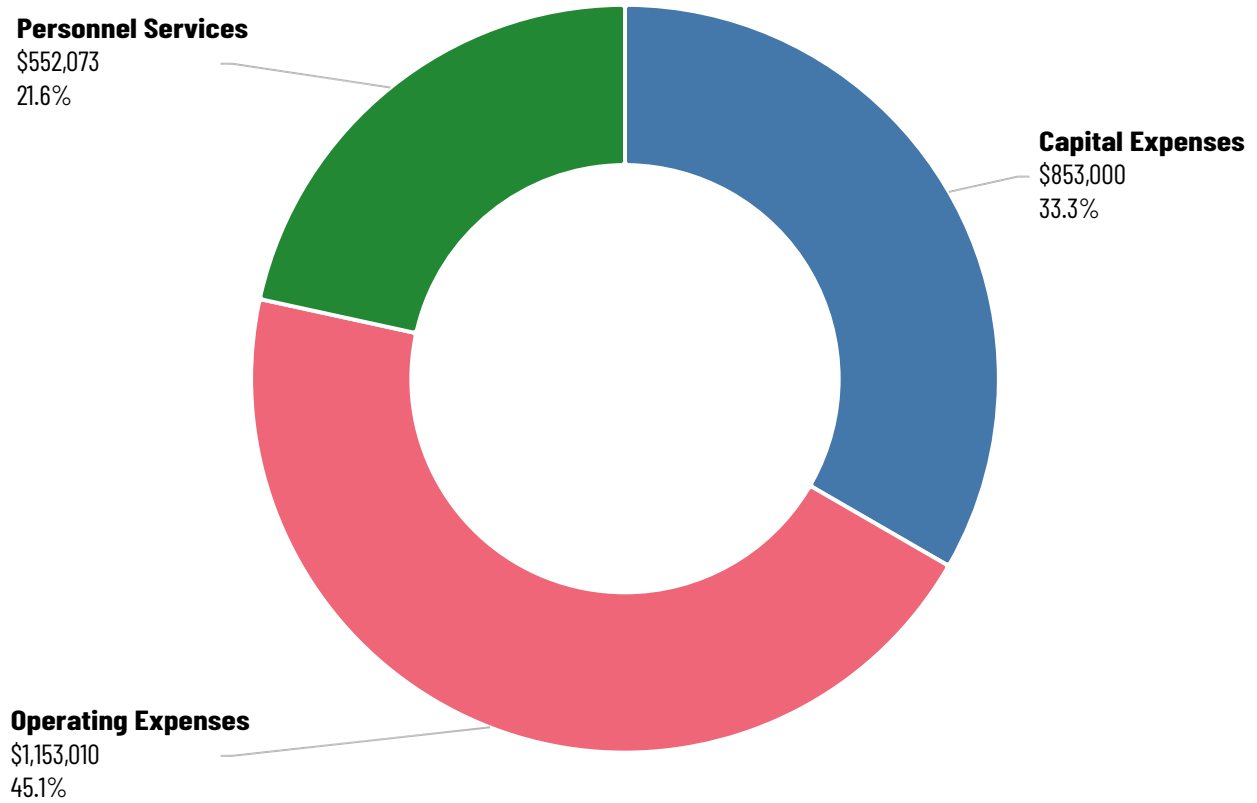
Cybersecurity remains a top priority. As cyber threats grow more sophisticated, we implement rigorous security measures to protect sensitive government data and safeguard the privacy of residents. Through proactive monitoring, regular system updates, and incident response planning, we ensure that digital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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.07.513-010.12	Salary	305,482	327,764	251,581	353,906	26,142	8.0%
001.07.513-010.14	Overtime	6,362	12,500	2,724	12,500	0	—%
001.07.513-010.21	FICA	22,585	26,034	18,199	28,033	1,999	7.7%
001.07.513-010.22	Retirement Contributions	42,517	45,534	34,665	62,230	16,696	36.7%
001.07.513-010.23	Life, Health & Disability	50,431	59,876	51,017	79,473	19,597	32.7%
001.07.513-010.24	Workers Compensation	1,162	703	2,225	3,362	2,659	378.2%
Personnel Services Total		428,538	472,411	360,413	539,504	67,093	14.2%
Operating Expenses							
001.07.513-030.31	Professional Services	0	10,000	4,825	10,000	0	—%
001.07.513-030.34	Contractual Services	0	1,200	669	5,200	4,000	333.3%
001.07.513-030.40	Travel	3,098	14,750	7,647	15,000	250	1.7%
001.07.513-030.41	Communication Services	29,932	36,420	26,669	35,330	(1,090)	(3.0)%
001.07.513-030.43	Utility Services	6,913	5,700	5,353	11,650	5,950	104.4%
001.07.513-030.44	Rental & Leases	14,061	0	5,505	14,471	14,471	100.0%
001.07.513-030.46	Repair & Maintenance	379,615	568,860	501,026	730,109	161,249	28.3%
001.07.513-030.49	Other Current Charges	157,276	251,200	138,914	226,200	(25,000)	(10.0)%
001.07.513-030.51	Office Supplies	1,429	1,500	165	1,500	0	—%
001.07.513-030.52	Operating Supplies	99,275	103,200	69,132	63,200	(40,000)	(38.8)%
001.07.513-030.54	Books, Subscription & Membership	1,565	2,300	1,199	2,300	0	—%
001.07.513-030.55	Training	6,647	33,050	9,264	33,050	0	—%
Operating Expenses Total		699,813	1,028,180	770,369	1,148,010	119,830	11.7%
Capital Expenses							
001.07.513-060.62	Building	0	27,000	0	27,000	0	—%
001.07.513-060.64	Machinery & Equipment	103,209	189,500	13,180	626,000	436,500	230.3%
Capital Expenses Total		103,209	216,500	13,180	653,000	436,500	201.6%
Total		1,231,560	1,717,091	1,143,962	2,340,514	623,423	36.3%

Expenditure Detail

			FY 2027
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	Cleaning Services		4,000
001.07.513-030.34	MCA Camera Licenses		1,200
Operating Expense Contractual Services Total			5,200
Operating Expense Travel			
001.07.513-030.40	FLGISA		3,000
001.07.513-030.40	Hurricane Conference		1,000
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			15,000
Operating Expense Communication Services			
001.07.513-030.41	AT&T Mobility		3,180
001.07.513-030.41	Comcast		2,350
001.07.513-030.41	Granite		3,000
001.07.513-030.41	Smarsh Text Message Archiving		15,000
001.07.513-030.41	Verizon		9,300
001.07.513-030.41	Zoom		2,500
Operating Expense Communication Services Total			35,330
Operating Expense Utility Services			
001.07.513-030.43	Florida Power & Light		8,400
001.07.513-030.43	Gas		1,000
001.07.513-030.43	Water Sewer Utility		2,250
Operating Expense Utility Services Total			11,650
Operating Expense Rental & Leases			
001.07.513-030.44	Konica		1,200
001.07.513-030.44	Lease Vehicles		13,271
Operating Expense Rental & Leases Total			14,471
Operating Expense Repair & Maintenance			
001.07.513-030.46	Adobe Licensing		10,000
001.07.513-030.46	Annual Pest Control		500

Expenditure Detail

			FY 2027
001.07.513-030.46	APC Battery Backup Monitoring		1,600
001.07.513-030.46	AVI - SPL Council Chambers Maintenance		1,849
001.07.513-030.46	Barracuda		10,000
001.07.513-030.46	BitDefender MDR Plus		4,000
001.07.513-030.46	Commercial Interactive Monitoring		2,200
001.07.513-030.46	DocuSign		5,000
001.07.513-030.46	Dubber - Phone Recordings		1,200
001.07.513-030.46	Duo - MFA		23,000
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	Generator Maintenance		1,500
001.07.513-030.46	Grammarly		18,000
001.07.513-030.46	HVAC Maintenance Contract		2,700
001.07.513-030.46	Imazing		120
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		19,000
001.07.513-030.46	Lepide		23,000
001.07.513-030.46	Managed Security		173,000
001.07.513-030.46	Microsoft 365 Licensing		82,000
001.07.513-030.46	Networking Security Monitoring		55,000
001.07.513-030.46	NinjaOne Remote Support		7,300
001.07.513-030.46	OnBase Maintenance		16,500
001.07.513-030.46	PDQ Software		4,000
001.07.513-030.46	PRTG Monitoring		2,200
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		15,000
001.07.513-030.46	SQL Licensing		20,000
001.07.513-030.46	Threatlocker		22,000
001.07.513-030.46	Truck and Equipment		7,000
001.07.513-030.46	Ubiquiti - Cloud Controller - UISP		600
001.07.513-030.46	Ubiquiti - Cloud Hosting		600
001.07.513-030.46	User Security Monitoring		12,000
001.07.513-030.46	Veeam - City/PD - Cloud Backups		17,000
001.07.513-030.46	Veeam - City/PD - Server - Appliance		20,000
001.07.513-030.46	VM Ware City/PD		91,000

Expenditure Detail

			FY 2027
001.07.513-030.46	Webex Licensing Renewal		23,000
001.07.513-030.46	Windows Server Licensing		3,000
001.07.513-030.46	WSUS Automated Licensing		180
Operating Expense Repair & Maintenance Total			730,109
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
Operating Expense Other Current Charges Total			226,200
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	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		3,500
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		5,000
001.07.513-030.52	Printer Supplies		300
001.07.513-030.52	Switches - Replacements		20,000
001.07.513-030.52	Truck Roll N Lock Cover		3,000
001.07.513-030.52	UPS Batteries		10,000
001.07.513-030.52	Vehicle Fuel		5,000
Operating Expense Operating Supplies Total			63,200
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 2027
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		1,200
Operating Expense Training Total			33,050
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	Gate Controller		12,000
001.07.513-060.64	Nutanix Cluster - City/PD		600,000
Capital Outlay Machinery & Equipment Total			626,000
Total			1,801,010

Department Positions

Account	Position	FY 2026	FY 2027
Information Technology			
001.07.513	Director of Technologies	1	1
	IT Help Desk Tech	2	0
	IT Application Specialist	0	1
	IT System Specialisd	0	1
	Security Administrator	1	1
	System Administrator	1	1
Total		5	5

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Information Technology				
2020	FORD F-150	8,677	50,000	Owned
2019	FORD F-150 PU	44,000	50,000	Owned
2020	CHEVROLET TRAVERSE	22,366	43,000	Owned
2026	CHEVY TAHOE	0	63,460	Leased
Grand Total			206,460	

Procurement



Brenda Karr, Procurement Director

Accomplishments:

The Procurement Department strengthened its operational effectiveness by establishing strategic partnerships with key vendors, expanding and diversifying the supplier base to reduce procurement risk, enhance supply-chain resilience, and promote fair competition in accordance with municipal procurement policies and procedures. The Department also managed all post-solicitation project phases—including contract execution, vendor coordination, milestone tracking, and performance evaluation—ensuring timely, compliant, and cost-effective delivery of goods and services. In addition, a centralized warehouse system was implemented to improve inventory control and streamline material management across the organization.

Goals:

Maintain a fully stocked inventory of essential supplies within the centralized warehouse to maximize cost savings, improve purchasing efficiency, and ensure timely access to resources for all City departments. Implement a comprehensive asset-tracking system to enhance inventory accuracy, reduce loss, strengthen accountability, and support data-driven purchasing decisions.

Objectives:

- Improve Efficiency – Streamline purchasing and inventory processes to reduce order times and eliminate unnecessary steps.
- Ensure Cost Savings – Use bulk buying, competitive bidding, and the centralized warehouse to lower costs for all departments.
- Enhance Inventory Control – Maintain accurate, up-to-date records for all supplies and assets to prevent shortages or overstocking.
- Support City Departments – Make sure every department has quick access to the supplies and equipment they need to do their jobs.
- Promote Fair and Open Competition – Follow municipal procurement policies to ensure transparency and fairness in vendor selection.
- Strengthen Vendor Relationships – Work with reliable suppliers to keep quality high and delivery times short.

- Increase Accountability – Use asset tracking and reporting to make sure City resources are used responsibly.

Procurement Overview:

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.

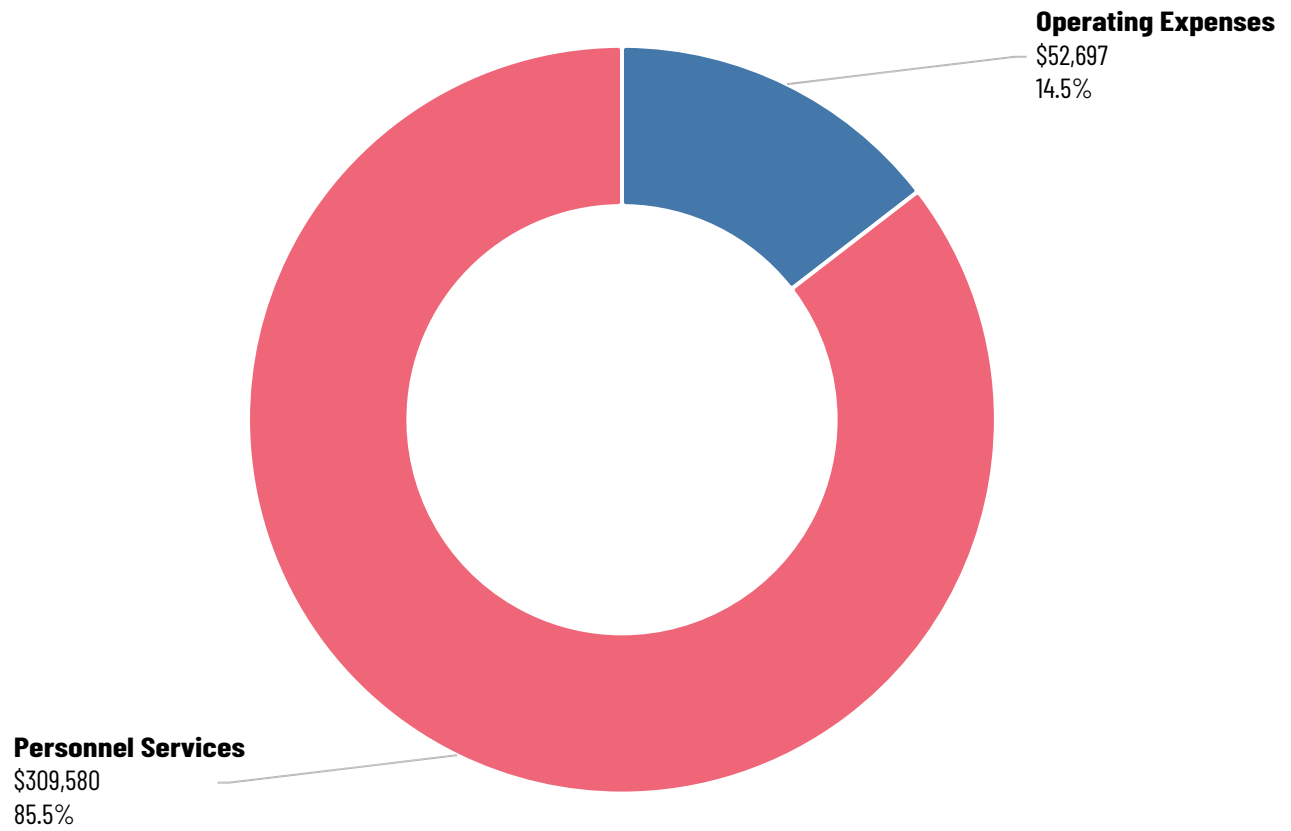


Once contracts are awarded, our procurement team takes a hands-on role in guiding the process to completion. We work closely with vendors to make sure deliverables meet expectations and timelines, while coordinating with finance to ensure payments are timely and budget aligned. Our focus on compliance, 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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.08.513-010.12	Salary	159,219	221,668	128,531	197,002	(24,666)	(11.1)%
001.08.513-010.21	FICA	11,935	16,958	9,636	15,071	(1,887)	(11.1)%
001.08.513-010.22	Retirement Contributions	24,982	33,145	24,158	35,596	2,451	7.4%
001.08.513-010.23	Life, Health & Disability	13,006	40,437	9,666	57,091	16,654	41.2%
001.08.513-010.24	Workers Compensation	359	288	321	217	(71)	(24.7)%
Personnel Services Total		209,502	312,496	172,313	304,977	(7,519)	(2.4)%
Operating Expenses							
001.08.513-030.40	Travel	5,807	10,100	5,172	8,300	(1,800)	(17.8)%
001.08.513-030.41	Communication Services	1,632	2,184	1,257	4,731	2,547	116.6%
001.08.513-030.42	Postage	11	100	11	100	0	—%
001.08.513-030.43	Utility Services	1,717	1,900	1,303	2,150	250	13.2%
001.08.513-030.44	Rental & Leases	4,586	7,212	1,655	1,908	(5,304)	(73.5)%
001.08.513-030.46	Repair & Maintenance	4,291	2,000	1,334	2,000	0	—%
001.08.513-030.47	Printing & Binding	0	489	65	550	61	12.5%
001.08.513-030.49	Other Current Charges	15	0	481	0	0	—%
001.08.513-030.51	Office Supplies	1,901	1,100	706	1,300	200	18.2%
001.08.513-030.52	Operating Supplies	15,282	34,612	31,730	22,643	(11,969)	(34.6)%
001.08.513-030.54	Books, Subscription & Membership	2,488	2,075	1,294	1,150	(925)	(44.6)%
001.08.513-030.55	Training	3,589	7,435	5,644	5,015	(2,420)	(32.5)%
Operating Expenses Total		41,318	69,207	50,652	49,847	(19,360)	(28.0)%
Total		250,820	381,703	222,965	354,824	(26,879)	(7.0)%

Expenditure Detail

FY 2027

Operating Expense Travel

001.08.513-030.40	FAPPO Conference	3,300
001.08.513-030.40	GFOA	2,500
001.08.513-030.40	NIGP Forum	2,500
Operating Expense Travel Total		8,300

Operating Expense Communication Services

001.08.513-030.41	AT&T Mobility	550
001.08.513-030.41	Comcast	1,253
001.08.513-030.41	Verizon	528
001.08.513-030.41	Wifi Warehouse	2,400
Operating Expense Communication Services Total		4,731

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	1,400
Operating Expense Utility Services Total		2,150

Operating Expense Rental & Leases

001.08.513-030.44	Copier Lease - Konica	1,908
Operating Expense Rental & Leases Total		1,908

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	550
Operating Expense Printing & Binding Total		550

Operating Expense Office Supplies

001.08.513-030.51	Supplies	1,300
Operating Expense Office Supplies Total		1,300

Operating Expense Operating Supplies

001.08.513-030.52	COLC Shirts	400
001.08.513-030.52	Mini Split HVAC for Warehouse	4,000

Expenditure Detail

			FY 2027
001.08.513-030.52	Open Gov Contract Management		9,053
001.08.513-030.52	Operating Supplies		1,000
001.08.513-030.52	Procurenow (OpenGov) E-Procurement System		8,190
Operating Expense Operating Supplies Total			22,643
Operating Expense Books, Subscription & Membership			
001.08.513-030.54	FAPPO Membership		550
001.08.513-030.54	NIGP Membership		375
001.08.513-030.54	North Florida Procurement		225
Operating Expense Books, Subscription & Membership Total			1,150
Operating Expense Training			
001.08.513-030.55	FAPPO Conference		1,000
001.08.513-030.55	GFOA		1,200
001.08.513-030.55	NIGP Classes		1,200
001.08.513-030.55	NIGP Forum		1,045
001.08.513-030.55	UPPCC Certification		570
Operating Expense Training Total			5,015
Total			49,847

Department Positions

Account	Position	FY 2026	FY 2027
Procurement			
001.08.513	Director of Procurement	1	1
	Facilities Maintenance Tech	1	0
	Procurement Analyst	1	0
	Procurement Clerk	1	0
	Procurement Contract Manager	0	1
	Procurement Specialist	0	1
Total		4	3

Vehicle Maintenance



Steve Brown, Executive Director of Utilities

Accomplishments:

Fleet mechanics perform in-house repair services whenever feasible in the event of malfunctions or breakdowns. For repairs that require external expertise, we collaborate with trusted local vendors. We coordinate with city departments to provide onsite fueling service for our heavy equipment.

Goals:

Fleet mechanics perform in-house repairs whenever feasible to address equipment malfunctions or breakdowns, ensuring timely and cost-effective service. When specialized repairs are required, the Department partners with trusted local vendors to maintain operational reliability. In coordination with City departments, staff also provide onsite fueling services for heavy equipment to support uninterrupted field operations.

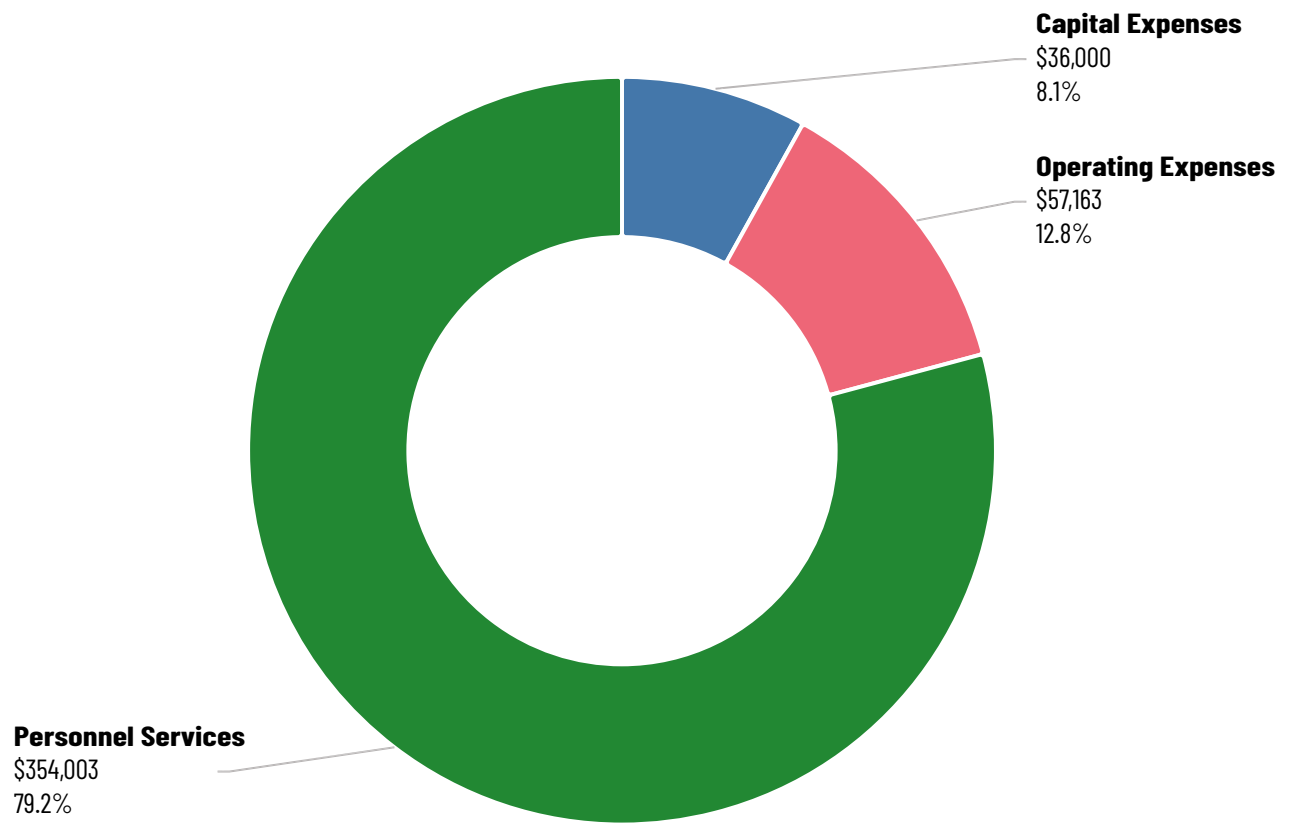
Objectives: Perform timely preventive maintenance and repairs to ensure all City vehicles and equipment remain safe, reliable, and operational. Maintain accurate inventory levels to support uninterrupted departmental operations. Monitor vehicle usage, maintenance history, and lifecycle costs.

Fleet Overview:

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.



Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.09.519-010.12	Salary	126,822	202,391	140,306	202,552	161	0.1%
001.09.519-010.14	Overtime	2,681	9,000	989	9,000	0	—%
001.09.519-010.21	FICA	8,892	16,212	9,868	16,234	22	0.1%
001.09.519-010.22	Retirement Contributions	14,901	24,640	20,896	31,068	6,428	26.1%
001.09.519-010.23	Life, Health & Disability	30,442	62,535	28,090	86,967	24,432	39.1%
001.09.519-010.24	Workers Compensation	3,915	3,730	2,444	3,650	(80)	(2.1)%
Personnel Services Total		187,653	318,508	202,593	349,471	30,963	9.7%
Operating Expenses							
001.09.519-030.41	Communication Services	4	10	4	10	0	—%
001.09.519-030.43	Utility Services	2,908	2,680	1,956	2,805	125	4.7%
001.09.519-030.44	Rental & Leases	16,311	16,091	13,088	16,091	0	—%
001.09.519-030.46	Repair & Maintenance	8,106	19,517	4,691	19,517	0	—%
001.09.519-030.51	Office Supplies	180	500	0	500	0	—%
001.09.519-030.52	Operating Supplies	13,582	20,375	6,534	16,740	(3,635)	(17.8)%
001.09.519-030.55	Training	0	1,500	0	1,500	0	—%
Operating Expenses Total		41,091	60,673	26,273	57,163	(3,510)	(5.8)%
Capital Expenses							
001.09.519-060.64	Machinery & Equipment	0	15,676	15,676	36,000	20,324	129.7%
Capital Expenses Total		0	15,676	15,676	36,000	20,324	129.7%
Total		228,744	394,857	244,541	442,634	47,777	12.1%

Expenditure Detail

FY 2027

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	1,805
001.09.519-030.43	Water Sewer Utility	1,000
Operating Expense Utility Services Total		2,805

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	1,517
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		19,517

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	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	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		16,740

Operating Expense Training

001.09.519-030.55	Training Classes	1,500
Operating Expense Training Total		1,500

Expenditure Detail

			FY 2027
Capital Outlay Machinery & Equipment			
001.09.519-060.64	Certified Hydraulics Inc replacement		30,000
001.09.519-060.64	ice machine		6,000
Capital Outlay Machinery & Equipment Total			36,000
Total			93,163

Department Positions

Account	Position	FY 2026	FY 2027
Vehicle Maintenance			
001.09.519	Admin Assistant	1	1
	Mechanic I & II	2	2
	Service Technician	1	1
Total		4	4

Department Vehicle Schedule

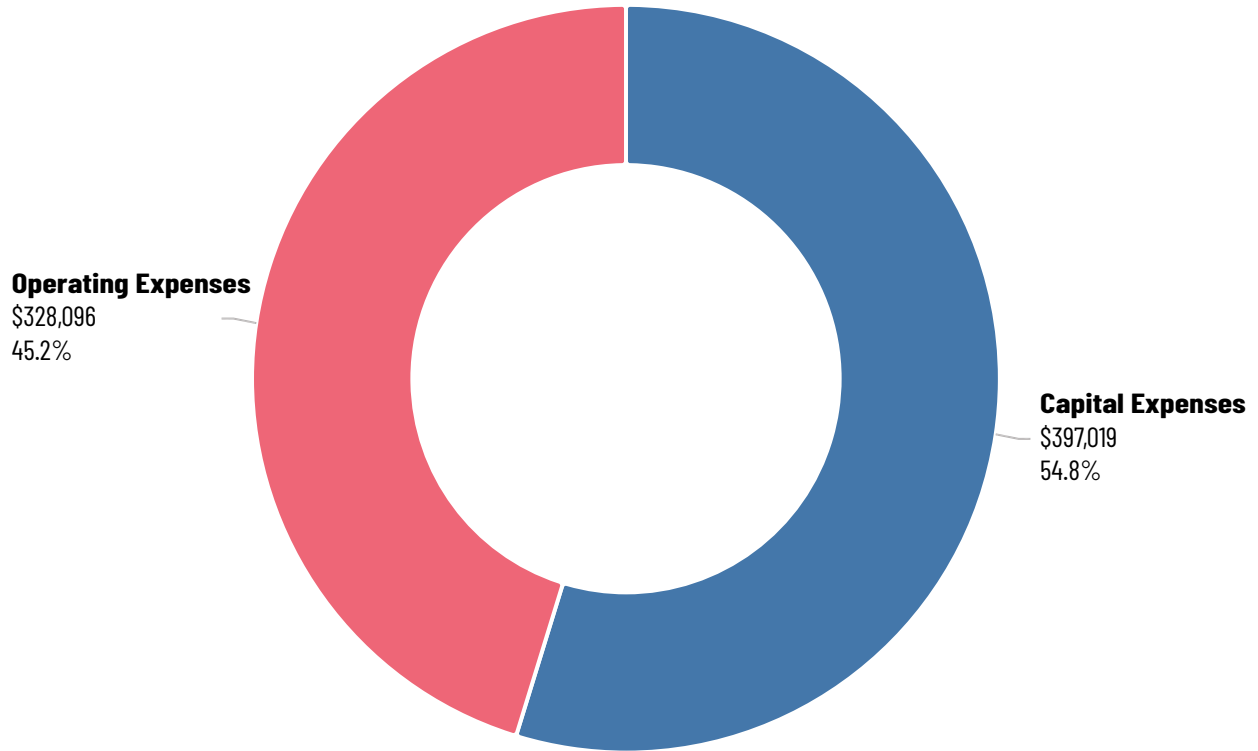
		Mileage	Replacement Cost	Lease/Own
Vehicle Maintenance				
2020	CHEVY SILVERADO 2500	21,666	60,000	Leased
2021	CHEVROLET SILVERADO 3500 HD	8,921	65,000	Leased
2016	FORD F-350	32,009	60,000	Owned
Grand Total			185,000	

General Building

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

The General Building Department 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 department activities will be made available to ensure transparency and foster civic engagement.

Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Operating Expenses							
001.10.519-030.31	Professional Services	155,516	25,000	26,700	30,000	5,000	20.0%
001.10.519-030.34	Contractual Services	41,751	49,712	50,254	98,501	48,789	98.1%
001.10.519-030.41	Communication Services	13,264	13,784	28,039	15,110	1,326	9.6%
001.10.519-030.43	Utility Services	45,555	26,360	34,413	46,250	19,890	75.5%
001.10.519-030.46	Repair & Maintenance	115,468	131,585	58,013	52,250	(79,335)	(60.3)%
001.10.519-030.52	Operating Supplies	19,250	13,948	10,418	10,800	(3,148)	(22.6)%
001.10.519-030.54	Books, Subscription & Membership	110	185	0	185	0	—%
Operating Expenses Total		390,915	260,574	207,837	253,096	(7,478)	(2.9)%
Capital Expenses							
001.10.519-060.62	Building	0	250,000	498,863	281,874	31,874	12.7%
001.10.519-060.63	Infrastructure	7,618	20,000	0	20,000	0	—%
001.10.519-060.64	Machinery & Equipment	87,952	86,145	101,538	95,145	9,000	10.4%
Capital Expenses Total		95,570	356,145	600,400	397,019	40,874	11.5%
Total		486,485	616,719	808,238	650,115	33,396	5.4%

Expenditure Detail

			FY 2027
Operating Expense Professional Services			
001.10.519-030.31	Land Survey		10,000
001.10.519-030.31	Professional Services		20,000
Operating Expense Professional Services Total			30,000
Operating Expense Contractual Services			
001.10.519-030.34	City Hall Elevator Inspections		4,200
001.10.519-030.34	City Hall HVAC Quarterly Maintenance		4,200
001.10.519-030.34	Janitorial Services		24,100
001.10.519-030.34	MCA Camera Licenses		11,000
001.10.519-030.34	New World Software Maintenance		51,681
001.10.519-030.34	Pest Control		1,400
001.10.519-030.34	Postage Machine		1,920
Operating Expense Contractual Services Total			98,501
Operating Expense Communication Services			
001.10.519-030.41	Comcast		5,400
001.10.519-030.41	Comcast Business		3,710
001.10.519-030.41	Dept of Management Services		6,000
Operating Expense Communication Services Total			15,110
Operating Expense Utility Services			
001.10.519-030.43	FPL - City Hall		34,000
001.10.519-030.43	Water Sewer - City Hall		12,250
Operating Expense Utility Services Total			46,250
Operating Expense Repair & Maintenance			
001.10.519-030.46	Air Conditioning Repairs		15,000
001.10.519-030.46	Backflow Inspections		2,500
001.10.519-030.46	Building Repairs		25,000
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 City Hall		1,200
001.10.519-030.46	Fire Extinguisher Five Points		450
001.10.519-030.46	Security Safe Monitoring & Maintenance		2,000
Operating Expense Repair & Maintenance Total			52,250
Operating Expense Operating Supplies			
001.10.519-030.52	Camera Addition		1,000

Expenditure Detail

			FY 2027
001.10.519-030.52	Cleaning & Stockroom Supplies		4,300
001.10.519-030.52	Miscellaneous Supplies		1,200
001.10.519-030.52	Water Cooler Refills		300
001.10.519-030.52	Wi-Fi Access Point		4,000
Operating Expense Operating Supplies Total			10,800
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	Brick Repairs Five Points		5,000
001.10.519-060.62	Flooring for Five Points		66,533
001.10.519-060.62	HVAC Replacement Five Points		140,000
001.10.519-060.62	Painting Five Points		33,341
001.10.519-060.62	Roof Repairs Five Points		20,000
001.10.519-060.62	Tiles and Fan Replacement Five Points		17,000
Capital Outlay Building Total			281,874
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	AC Unit Replacement City Hall Unit 1&2		24,000
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			95,145
Total			650,115

Police



Gerald Butler, Chief of Police

Accomplishments:

The Department continued to advance its enforcement strategies through the ongoing use of the gunshot detection system, which has played a significant role in reducing gunfire incidents and supporting efforts to maintain pressure on offenders while enhancing operations to further reduce gun violence. In addition, the deployment of Rapid ID units has strengthened field operations by providing officers with mobile biometric fingerprint technology that enables immediate identification of individuals during encounters. The Department also established the LCPD SWAT Team and expanded regional collaboration by partnering with the CCSO SWAT Team, enhancing tactical capabilities and improving coordinated response efforts.

Goals:

The Department aims to further reduce violent and gun-related crime through proactive policing strategies and strengthened community engagement. Continued investment in officer training will enhance crime-fighting effectiveness. The Department also remains committed to leveraging technology as a critical tool for success, including the development of an LCPD Drone Team funded through grant opportunities.

Objective:

- Continued reduction in gun-related violence by use of the Gunshot Detection System.
- Identification and apprehension of individuals involved in sale of illegal drugs.
- Reduce traffic crashes through proactive enforcement.
- Targeting of on-line child predators through our ICAC (Internet Crimes Against Children) team.

Police Overview:

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.



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 with the Department to directly discuss issues of concern to the community, and the Citizens Police Academy educates the public about law enforcement programs and initiatives.



Officer handing out food at the Farm Share



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:

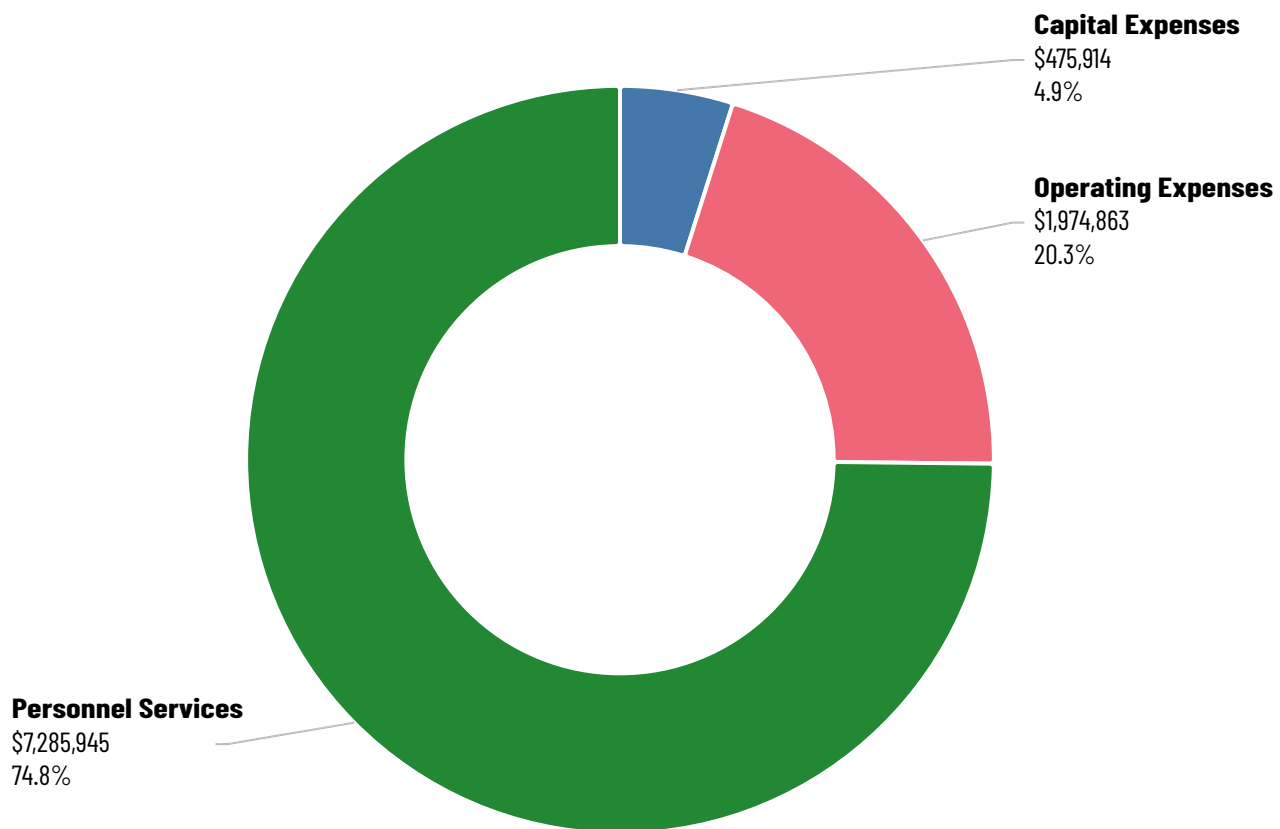
Objective 1: Improve response time to calls for service.

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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.11.521-010.12	Salary	3,413,398	3,915,244	2,764,891	4,690,311	775,067	19.8%
001.11.521-010.14	Overtime	434,719	350,000	267,825	350,000	0	—%
001.11.521-010.15	Special Pay Incentive	21,235	18,598	18,931	19,379	781	4.2%
001.11.521-010.21	FICA	283,205	312,829	223,346	372,221	59,392	19.0%
001.11.521-010.22	Retirement Contributions	541,562	558,723	271,379	615,517	56,794	10.2%
001.11.521-010.23	Life, Health & Disability	632,552	839,146	518,298	1,028,861	189,715	22.6%
001.11.521-010.24	Workers Compensation	155,379	100,155	76,491	126,683	26,528	26.5%
Personnel Services Total		5,482,051	6,094,695	4,141,161	7,202,972	1,108,277	18.2%
Operating Expenses							
001.11.521-030.31	Professional Services	5,584	14,990	6,673	14,990	0	—%
001.11.521-030.34	Contractual Services	143,932	137,031	147,737	162,554	25,523	18.6%
001.11.521-030.40	Travel	22,644	16,875	18,723	16,875	0	—%
001.11.521-030.41	Communication Services	117,980	131,459	71,247	117,169	(14,290)	(10.9)%
001.11.521-030.42	Postage	1,087	1,000	616	1,000	0	—%
001.11.521-030.43	Utility Services	43,481	46,966	29,664	47,375	409	0.9%
001.11.521-030.44	Rental & Leases	328,439	611,020	369,502	611,020	0	—%
001.11.521-030.46	Repair & Maintenance	246,626	199,867	182,632	216,306	16,439	8.2%
001.11.521-030.47	Printing & Binding	390	1,000	13	1,000	0	—%
001.11.521-030.48	Promotional Activities	12,443	9,560	8,978	9,560	0	—%
001.11.521-030.49	Other Current Charges	243	29,900	32,704	39,900	10,000	33.4%
001.11.521-030.51	Office Supplies	5,607	8,000	6,262	8,000	0	—%
001.11.521-030.52	Operating Supplies	576,587	610,223	474,035	523,798	(86,425)	(14.2)%
001.11.521-030.54	Books, Subscription & Membership	29,906	33,945	32,486	35,075	1,130	3.3%
001.11.521-030.55	Training	26,279	80,925	26,332	80,925	0	—%
Operating Expenses Total		1,561,229	1,932,761	1,407,606	1,885,547	(47,214)	(2.4)%
Capital Expenses							
001.11.521-060.64	Machinery & Equipment	161,355	314,750	183,952	375,485	60,735	19.3%
Capital Expenses Total		161,355	314,750	183,952	375,485	60,735	19.3%
Total		7,204,635	8,342,206	5,732,719	9,464,004	1,121,798	13.4%

Expenditure Detail

FY 2027

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 3 of 8)	100,000
001.11.521-030.34	Generator Maintenance	4,025
001.11.521-030.34	Janitorial Services	25,500
001.11.521-030.34	New World Software Maintenance	32,579
001.11.521-030.34	Shredder Service	450
Operating Expense Contractual Services Total		162,554

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	Cellphone	960
001.11.521-030.41	Comcast	500
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	3,525
001.11.521-030.41	Verizon	21,700
Operating Expense Communication Services Total		117,169

Operating Expense Postage

001.11.521-030.42	Postage	600
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Expenditure Detail

			FY 2027
001.11.521-030.42	UPS/FEDX Shipping		400
Operating Expense Postage Total			1,000
Operating Expense Utility Services			
001.11.521-030.43	Florida Power & Light		42,000
001.11.521-030.43	Water Sewer Utility		5,375
Operating Expense Utility Services Total			47,375
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
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	Caseguard Redaction Software 4 Licenses		18,200
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)		900
001.11.521-030.46	Fire Sprinkler Test/Maintenance		475
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 - Livescan		1,200
001.11.521-030.46	HID - Rapid ID		5,000
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 7 of 10 PD/FD		20,858

Expenditure Detail

			FY 2027
001.11.521-030.46	Pest Control		120
001.11.521-030.46	Power DMS (Annual)		11,353
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	Virtra Annual Maintenance		3,600
001.11.521-030.46	Weatherbug Annual		1,822
Operating Expense Repair & Maintenance Total			216,306
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		35,000
Operating Expense Other Current Charges Total			39,900

Expenditure Detail

FY 2027

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

Operating Expense Operating Supplies

001.11.521-030.52	Ammunition, Firearms, Targets and Supplies	50,000
001.11.521-030.52	Axon Taser (Year 3 of 5)	4,805
001.11.521-030.52	Axon Taser 7 (qty 47) (Year 5 of 5)	32,594
001.11.521-030.52	Ballistic Vest (CIU, CID, SWAT)	1,500
001.11.521-030.52	Ballistic Vest with Carrier	40,000
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	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	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	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

Expenditure Detail

		FY 2027
001.11.521-030.52	Wicking Polos	3,000
Operating Expense Operating Supplies Total		523,798

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)	480
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	Warrant Builder	1,000
001.11.521-030.54	Watchguard Cloud Storage Annual Subscription	3,000
Operating Expense Books, Subscription & Membership Total		35,075

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

Expenditure Detail

			FY 2027
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	SWAT		5,000
001.11.521-030.55	Taser Instructor Certification Course		1,200
Operating Expense Training Total			80,925
Capital Outlay Machinery & Equipment			
001.11.521-060.64	FirstNet Mobile Service Subscription (20)		19,100
001.11.521-060.64	Flock Flex ALPR 2 of 5		3,500
001.11.521-060.64	Flock Safety - Gunshot Detection/ALPR (Year 4 of 5)		100,000
001.11.521-060.64	Marked Patrol Cars Enterprise Lease 2 of 5		75,000
001.11.521-060.64	Marked/Unmarked Patrol Cars (End of Lease Purchase)		7,000
001.11.521-060.64	Motorola Lease (In Car Radios Year 1 of 5)		23,391
001.11.521-060.64	Replacement AED 8		15,040
001.11.521-060.64	Second Interview Room Motorola (Year 3 of 5)		4,127
001.11.521-060.64	Surveillance Equipment		11,000
001.11.521-060.64	Taser 1 Officer (Year 2 of 3)		2,427
001.11.521-060.64	Vehicle Striping		1,500
001.11.521-060.64	Watchguard Replacement (35 In car/50 BC Year 2 of 5)		113,400
Capital Outlay Machinery & Equipment Total			375,485
Total			2,261,032

Department Positions

Account	Position	FY 2026	FY 2027
Police			
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	36	36

Department Positions

Account	Position	FY 2026	FY 2027
	Police Ops Sergeant	1	1
	Records Coordinator	4	3
	Senior Records Coordinator	0	1
	Police Reservist	3	3
	School Crossing Guard	4	4
	Police Sergeant	6	6
Total		69	69

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Police				
	INFO WITHHELD	119,466	60,000	Owned
	INFO WITHHELD	108,271	55,000	Owned
2025	FORD INTERCEPTOR UTILITY	5,887	60,000	Leased
2025	FORD INTERCEPTOR UTILITY	4,309	60,000	Leased
2025	FORD INTERCEPTOR UTILITY	11,346	60,000	Leased
2017	FORD INTERCEPTOR UTILITY	72,938	60,000	Owned
2025	FORD INTERCEPTOR UTILITY	5,512	60,000	Leased
2017	FORD INTERCEPTOR UTILITY	58,768	60,000	Owned
2025	FORD INTERCEPTOR UTILITY	4,911	60,000	Leased
2025	FORD INTERCEPTOR UTILITY	4,962	60,000	Leased
	INFO WITHHELD	55,987	45,000	Leased
	INFO WITHHELD	302,495	45,000	Owned
	INFO WITHHELD	59,585	75,000	Leased
2025	FORD INTERCEPTOR UTILITY	6,904	60,000	Leased
2025	FORD INTERCEPTOR UTILITY	6,516	60,000	Leased
	INFO WITHHELD	24,904	34,000	Leased
2017	FORD INTERCEPTOR UTILITY	34,526	60,000	Owned
2017	FORD INTERCEPTOR UTILITY	113,780	60,000	Owned
2017	FORD INTERCEPTOR UTILITY	104,078	60,000	Owned
	INFO WITHHELD	35,584	70,000	Leased
2017	FORD INTERCEPTOR UTILITY	70,484	60,000	Owned
	INFO WITHHELD	1,739	45,000	Leased
	INFO WITHHELD	77,285	34,000	Leased
2017	FORD INTERCEPTOR UTILITY	77,770	60,000	Owned
	INFO WITHHELD	48,753	43,000	Leased
	INFO WITHHELD	39,562	43,000	Leased
2017	FORD INTERCEPTOR UTILITY	93,902	60,000	Owned

Department Vehicle Schedule

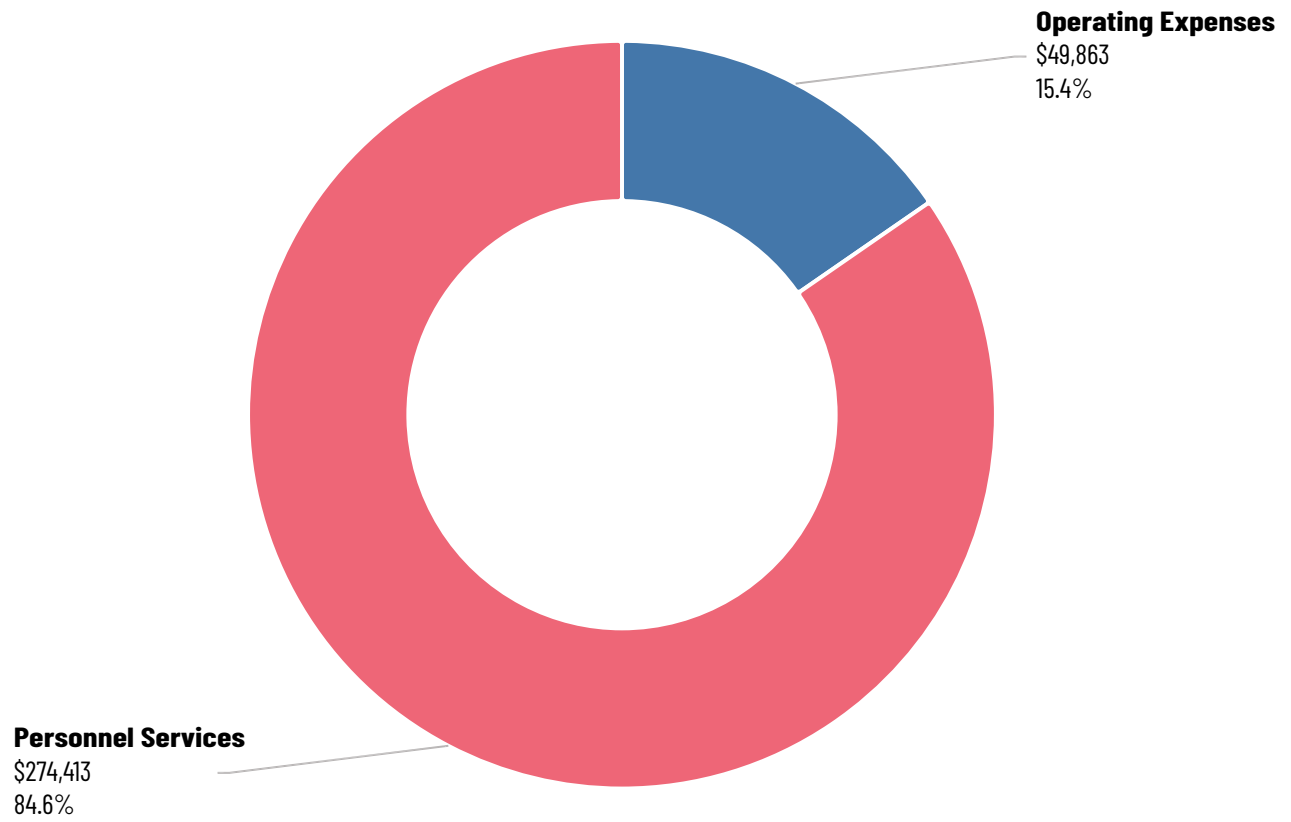
		Mileage	Replacement Cost	Lease/Own
	INFO WITHHELD	56,723	43,000	Leased
	INFO WITHHELD	1,278	45,000	Leased
2017	FORD INTERCEPTOR UTILITY	128,000	60,000	Owned
2026	FORD INTERCEPTOR UTILITY	0	65,202	Owned
2008	FORD INTERCEPTOR UTILITY	118,085	60,000	Owned
	INFO WITHHELD	115,764	45,000	Leased
2026	FORD INTERCEPTOR UTILITY	0	130,181	Leased
	INFO WITHHELD	42,153	50,000	Owned
2017	FORD INTERCEPTOR UTILITY	88,805	60,000	Owned
	INFO WITHHELD	28,434	70,000	Leased
2017	FORD INTERCEPTOR UTILITY	88,555	60,000	Leased
	INFO WITHHELD	65,227	45,000	Leased
	INFO WITHHELD	73,109	34,000	Leased
	INFO WITHHELD	73,995	34,000	Leased
	INFO WITHHELD	10,646	100,000	Owned
2020	FORD UTILITY INTERCEPTOR	60,302	60,000	Leased
2018	FORD UTILITY INTERCEPTOR	101,185	60,000	Owned
2020	FORD UTILITY INTERCEPTOR	88,020	60,000	Leased
2026	FORD UTILITY INTERCEPTOR	0	65,019	Leased
2018	FORD UTILITY INTERCEPTOR	105,478	60,000	Owned
2018	FORD UTILITY INTERCEPTOR	92,362	60,000	Owned
2018	FORD UTILITY INTERCEPTOR	68,132	60,000	Owned
2020	FORD UTILITY INTERCEPTOR	78,552	60,000	Leased
2018	FORD UTILITY INTERCEPTOR	85,132	60,000	Owned
2026	FORD UTILITY INTERCEPTOR	0	65,142	Owned
2020	FORD UTILITY INTERCEPTOR	75,529	60,000	Leased
2021	FORD UTILITY INTERCEPTOR	46,728	60,000	Leased
2021	FORD UTILITY INTERCEPTOR	41,294	60,000	Leased
2021	FORD UTILITY INTERCEPTOR	32,995	60,000	Leased
	INFO WITHHELD	42,898	45,000	Leased
	INFO WITHHELD	67,697	45,000	Leased
	INFO WITHHELD	62,017	43,000	Leased
2023	FORD UTILITY INTERCEPTOR	21,889	60,000	Leased
2023	FORD UTILITY INTERCEPTOR	29,156	60,000	Leased
2023	FORD UTILITY INTERCEPTOR	34,577	60,000	Leased
2023	FORD UTILITY INTERCEPTOR	28,243	60,000	Leased
2023	FORD UTILITY INTERCEPTOR	18,300	60,000	Leased
2023	FORD UTILITY INTERCEPTOR	11,053	60,000	Leased

Department Vehide Schedule

		Mileage	Replacement Cost	Lease/Own
2023	FORD UTILITY INTERCEPTOR	38,375	60,000	Leased
2023	FORD UTILITY INTERCEPTOR	22,809	60,000	Leased
2026	INTERCEPTR	0	329,452	Leased
2026	INTECEPTR	0	63,868	Leased
Grand Total			4,266,864	

Risk Safety ADA

Department Expenditures



Expenditure Summary

	Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services						
001.12.529-010.12 Salary	0	0	0	138,009	138,009	100.0%
001.12.529-010.14 Overtime	0	0	0	3,500	3,500	100.0%
001.12.529-010.21 FICA	0	0	0	10,565	10,565	100.0%
001.12.529-010.22 Retirement Contributions	0	0	0	24,304	24,304	100.0%
001.12.529-010.23 Life, Health & Disability	0	0	0	88,073	88,073	100.0%
001.12.529-010.24 Workers Compensation	0	0	0	2,859	2,859	100.0%
Personnel Services Total	0	0	0	267,310	267,310	100.0%
Operating Expenses						
001.12.529-030.40 Travel	0	0	0	4,500	4,500	100.0%
001.12.529-030.41 Communication Services	0	0	0	708	708	100.0%
001.12.529-030.42 Postage	0	0	0	300	300	100.0%
001.12.529-030.44 Rental & Leases	0	0	0	10,400	10,400	100.0%
001.12.529-030.46 Repair & Maintenance	0	0	0	1,500	1,500	100.0%
001.12.529-030.51 Office Supplies	0	0	0	9,500	9,500	100.0%
001.12.529-030.52 Operating Supplies	0	0	0	5,455	5,455	100.0%
001.12.529-030.54 Books, Subscription & Membership	0	0	0	4,500	4,500	100.0%
001.12.529-030.55 Training	0	0	0	15,000	15,000	100.0%
Operating Expenses Total	0	0	0	51,863	51,863	100.0%
Total	0	0	0	319,173	319,173	100.0%

Expenditure Detail

FY 2027

Operating Expense Travel

001.12.529-030.40	FTEM Conference	2,000
001.12.529-030.40	Insurance Conference	2,500
Operating Expense Travel Total		4,500

Operating Expense Communication Services

001.12.529-030.41	AT&T Mobility - Cell Phone	708
Operating Expense Communication Services Total		708

Operating Expense Postage

001.12.529-030.42	Postage	300
Operating Expense Postage Total		300

Operating Expense Rental & Leases

001.12.529-030.44	Enterprise Leased Vehicle	10,400
Operating Expense Rental & Leases Total		10,400

Operating Expense Repair & Maintenance

001.12.529-030.46	Vehicle Repairs and Maintenance	1,500
Operating Expense Repair & Maintenance Total		1,500

Operating Expense Office Supplies

001.12.529-030.51	Laptops	5,000
001.12.529-030.51	Office Desk and Chair	4,000
001.12.529-030.51	Office Supplies	500
Operating Expense Office Supplies Total		9,500

Operating Expense Operating Supplies

001.12.529-030.52	Boots	180
001.12.529-030.52	Fuel	2,775
001.12.529-030.52	Safety Supplies	2,500
Operating Expense Operating Supplies Total		5,455

Operating Expense Books, Subscription & Membership

001.12.529-030.54	Risk Safety Material	4,500
Operating Expense Books, Subscription & Membership Total		4,500

Expenditure Detail

			FY 2027
Operating Expense Training			
001.12.529-030.55	City-wide Training		10,000
001.12.529-030.55	Insurance Conference		5,000
Operating Expense Training Total			15,000
Total			51,863

Department Positions

Account	Position	FY 2026	FY 2027
Risk Safety ADA			
001.12.529	ADA - Risk/Safety Manager	0	1
	Safety Coordinator	0	1
Total		0	2

Public Works



Steve Brown, Executive Director of Utilities

Accomplishments:

We are keeping up with an ever-changing demand for road maintenance, recovered from several major hurricanes, cleaning city streets, vegetation trimming, tree removal, pothole repairs, and asphalt patches as needed.

Goals:

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.

Objectives:

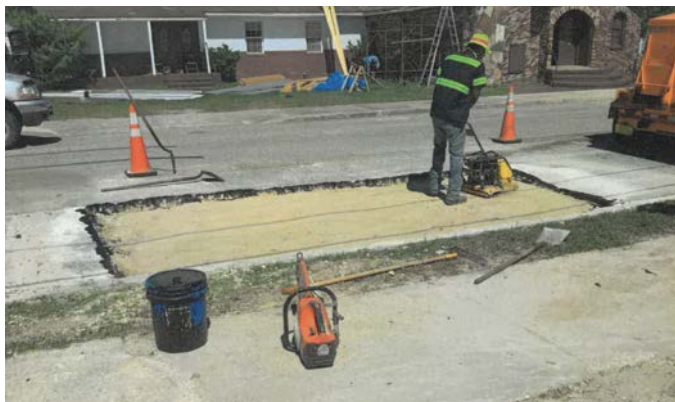
- Keep the City's roads clean, accessible and in good condition
- Maintain City's ROW vegetation landscape in a visually aesthetic order
- Manage and mitigate slip lining for storm water infrastructure as well as forecasting for new development
- Managing stormwater systems to help prevent flooding and ensure effective drainage
- Implement and maintain an asset management program while advancing GIS programs

Public Works Overview:

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.

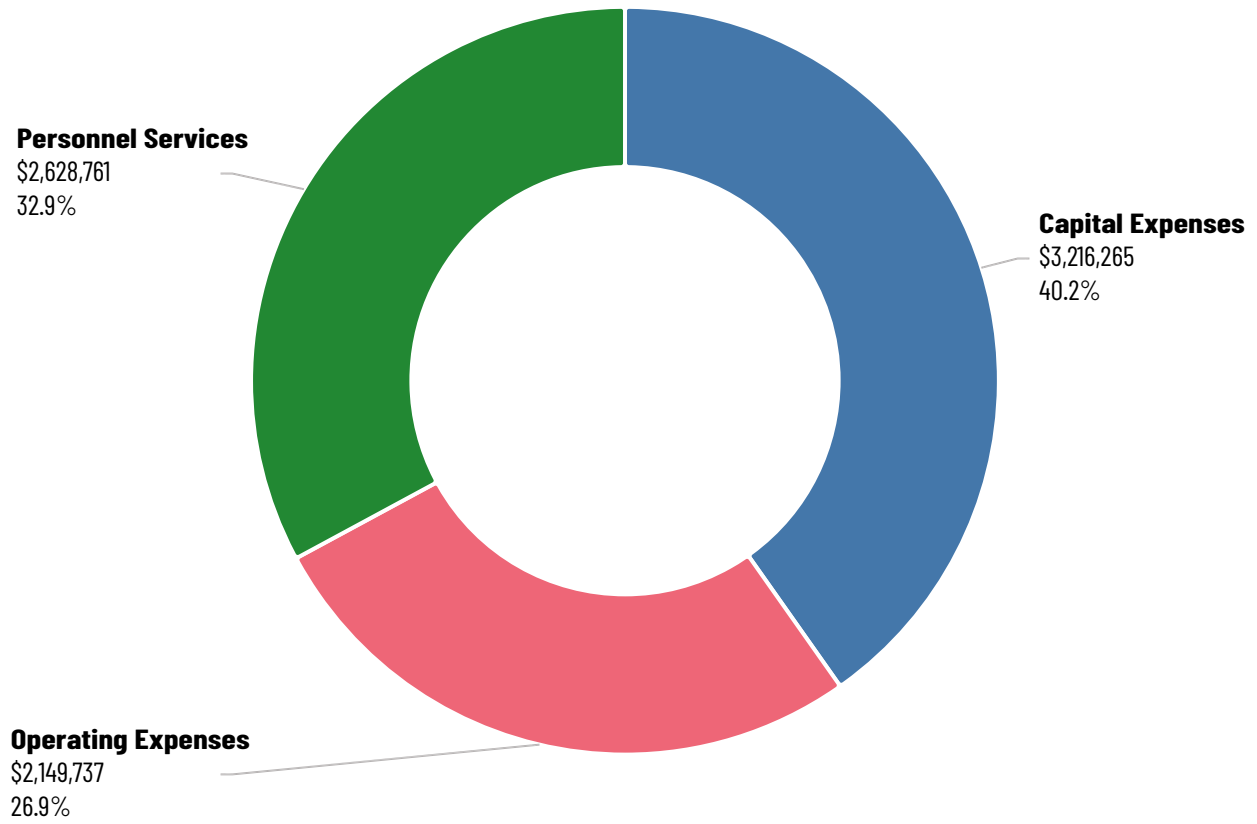


The Streets and Drainage Division maintains the streets, drainage, rights-of-way, and sidewalks within the City's corporate limits in accordance with local and State laws. Streets and Drainage Division provides a street sweeping and storm water inlet cleaning program to minimize the pollution entering 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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.15.541-010.12	Salary	1,186,800	1,328,029	900,850	1,410,424	82,395	6.2%
001.15.541-010.14	Overtime	52,136	50,000	41,257	50,000	0	—%
001.15.541-010.21	FICA	89,432	105,890	67,808	112,227	6,337	6.0%
001.15.541-010.22	Retirement Contributions	166,333	187,783	147,807	233,170	45,387	24.2%
001.15.541-010.23	Life, Health & Disability	237,741	457,947	197,950	655,962	198,015	43.2%
001.15.541-010.24	Workers Compensation	143,830	94,359	56,389	88,580	(5,779)	(6.1)%
Personnel Services Total		1,876,272	2,224,008	1,412,061	2,550,363	326,355	14.7%
Operating Expenses							
001.15.541-030.31	Professional Services	3,864	15,000	12,553	15,000	0	—%
001.15.541-030.34	Contractual Services	192,073	429,732	137,060	427,083	(2,649)	(0.6)%
001.15.541-030.41	Communication Services	61,919	66,856	30,592	57,250	(9,606)	(14.4)%
001.15.541-030.43	Utility Services	430,487	461,300	323,268	492,650	31,350	6.8%
001.15.541-030.44	Rental & Leases	179,107	219,105	135,545	261,753	42,648	19.5%
001.15.541-030.46	Repair & Maintenance	254,962	384,895	172,338	400,217	15,322	4.0%
001.15.541-030.51	Office Supplies	2,261	2,400	0	2,400	0	—%
001.15.541-030.52	Operating Supplies	296,571	394,929	225,275	260,484	(134,445)	(34.0)%
001.15.541-030.53	Road Material & Supplies	40,536	75,800	30,745	75,800	0	—%
001.15.541-030.55	Training	0	10,900	12	10,900	0	—%
Operating Expenses Total		1,461,778	2,060,917	1,067,388	2,003,537	(57,380)	(2.8)%
Capital Expenses							
001.15.541-060.62	Building	0	0	0	73,530	73,530	100.0%
001.15.541-060.63	Infrastructure	1,057,647	605,741	697,826	2,865,289	2,259,548	373.0%
001.15.541-060.64	Machinery & Equipment	575,630	378,104	229,181	467,968	89,864	23.8%
Capital Expenses Total		1,633,277	983,845	927,007	3,406,787	2,422,942	246.3%
Total		4,971,327	5,268,770	3,406,456	7,960,687	2,691,917	51.1%

Expenditure Detail

FY 2027

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	16,500
001.15.541-030.34	Lighting Contractors	183,307
001.15.541-030.34	New World Software Maintenance	20,576
001.15.541-030.34	Traffic Signal Contractors	150,000
Operating Expense Contractual Services Total		427,083

Operating Expense Communication Services

001.15.541-030.41	AT&T Mobility	3,150
001.15.541-030.41	Comcast	6,300
001.15.541-030.41	Comcast Business	42,300
001.15.541-030.41	Dept of Management Services	2,300
001.15.541-030.41	Verizon	3,200
Operating Expense Communication Services Total		57,250

Operating Expense Utility Services

001.15.541-030.43	Clay Electric	24,650
001.15.541-030.43	Florida Power & Light	413,500
001.15.541-030.43	Water Sewer Utility	54,500
Operating Expense Utility Services Total		492,650

Operating Expense Rental & Leases

001.15.541-030.44	Enterprise Leased Vehicles	226,095
001.15.541-030.44	Equipment Rentals	10,000
001.15.541-030.44	Konica	1,750
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		261,753

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

Expenditure Detail

			FY 2027
001.15.541-030.46	Heavy Equipment Maintenance		10,000
001.15.541-030.46	HVAC Maintenance		900
001.15.541-030.46	Maintenance Fee of Leased Vehicles		14,016
001.15.541-030.46	Parks Maintenance		65,000
001.15.541-030.46	Pest Control		350
001.15.541-030.46	Pest Control and Feed for Memorial Stadium		3,500
001.15.541-030.46	Sidewalk Repairs		75,000
001.15.541-030.46	Stormwater Repairs		100,000
001.15.541-030.46	Street Repairs		40,000
001.15.541-030.46	Traffic Loops		5,000
001.15.541-030.46	Vehicle and Equipment Repair		70,000
Operating Expense Repair & Maintenance Total			400,217

Operating Expense Office Supplies

001.15.541-030.51	Office Supplies		2,400
Operating Expense Office Supplies Total			2,400

Operating Expense Operating Supplies

001.15.541-030.52	17" Vibratory Plate Compactor with Tank		2,126
001.15.541-030.52	8 HP Steel Drum Mortar Mixer		4,448
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	Ditch Bucket for 304		3,940
001.15.541-030.52	Flail Mower for 304		4,541
001.15.541-030.52	Fuel - Vehicle & Equipment		87,600
001.15.541-030.52	Locates		2,520
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	Traffic Controller Cabinet		16,155
001.15.541-030.52	Various Supplies for Traffic		3,800
Operating Expense Operating Supplies Total			260,484

Operating Expense Road Material & Supplies

001.15.541-030.53	57 Stone		4,000
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Expenditure Detail

			FY 2027
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
Capital Outlay Building			
001.15.541-060.62	Replace 3 A/C units at PW Building		31,670
001.15.541-060.62	Roof for Murray St. Building		41,860
Capital Outlay Building Total			73,530
Capital Outlay Infrastructure			
001.15.541-060.63	CIPP Pulled in Place Liners		100,000
001.15.541-060.63	Gwen Lake Restoration		1,500,000
001.15.541-060.63	Kiwannas Park Equipment		40,000
001.15.541-060.63	Mill and Repave NE Center Ave--10		166,820
001.15.541-060.63	Mill and Repave NW Dalian LN--12		48,506
001.15.541-060.63	Mill and Repave NW Ridgewood Ave--12		152,709
001.15.541-060.63	Mill and Repave SW Alamo Dr--13		178,507
001.15.541-060.63	Mill and Repave SW Old Dogwood Ter--14		53,577
001.15.541-060.63	Splash Pad at Youngs Park		463,759
001.15.541-060.63	Youngs Park Playground Equipment		161,411
Capital Outlay Infrastructure Total			2,865,289
Capital Outlay Machinery & Equipment			
001.15.541-060.64	Asset Management Software		200,000
001.15.541-060.64	Concrete crusher Bucket for Skid Steer		47,760
001.15.541-060.64	Flail Mower for Mini Skid Steer		5,445
001.15.541-060.64	Fork Lift		94,143
001.15.541-060.64	Hot Pack Dump Trailer-Asphalt Trailer		70,248
001.15.541-060.64	Ice Machine		6,069
001.15.541-060.64	Mower with 52" cut		12,753

Expenditure Detail

			FY 2027
001.15.541-060.64	Mower with 72" cut		19,457
001.15.541-060.64	Power rake for Mini Skid Steer		6,320
001.15.541-060.64	Rake for 308--32"		5,773
Capital Outlay Machinery & Equipment Total			467,968
Total			5,410,324

Department Positions

Account	Position	FY 2026	FY 2027
Public Works			
001.15.541	Crew Leader	5	5
	Director of Public Works	1	0
	Equipment Operator II	4	4
	Maintenance Worker I/II	15	15
	Public Works Supervisor	3	2
	Senior Administrative Assistant	1	1
	Senior Concrete Finisher	1	1
	Small Engine Mechanic	1	1
	Public Works Superintendent	0	1
	Superintendent of Parks	0	1
Total		31	31

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Public Works				
2022	TYMCO MODEL 600 SWEEPER	18,614	300,000	Owned
2016	INTERNATIONAL DURASTAR	36,818	100,000	Owned
2021	CHEVROLET SILVERADO 1500	15,652	45,000	Leased
2024	CHEVROLET SILVERADO 2500 HD	18,663	60,000	Leased
1997	FORD SEMI TRUCK	29,241	160,000	Owned
2024	FORD F-250	11,087	50,000	Leased
2024	FORD F-550	6,263	90,000	Leased
2021	CHEVROLET SILVERADO 2500 HD CREW	23,125	60,000	Leased
2026	CHEVROLET SILVERADO 2500 HD DOUBLE	0	45,688	Leased
2024	FORD F-550	4,384	90,000	Leased
2024	FORD F-250	1,818	50,000	Leased
2020	CHEVROLET SILVERADO 2500 HD DOUBLE	16,386	60,000	Leased
2025	CHEVROLET 2500HD	67	60,000	Leased
2026	MACK TRACTOR TRAILER	273	200,000	Owned

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
2025	HINO LIFT TRUCK	876	160,000	Owned
2021	CHEVROLET SILVERADO 3500HD CREW	27,419	65,000	Leased
2021	CHEVROLET SILVERADO 5500HD	13,513	100,000	Leased
2026	CHEVY SILVERADO 2500	0	45,944	Leased
2016	FORD F-250 PU	62,782	50,000	Owned
2002	FORD F550-LIFT	46,375	130,000	Owned
2006	FREIGHTLINER	108,813	160,000	Owned
2007	FRHT DUMP	52,143	190,000	Owned
2011	GMC SAVANA 3500	74,877	55,000	Owned
2007	INTERNATIONAL	20,916	150,000	Owned
2023	MACK DUMP TRUCK	3,593	200,000	Owned
2012	MACK GU813	41,232	210,000	Owned
2012	MACK GU813	46,234	210,000	Owned
2021	CHEVROLET SILVERADO 1500	33,433	45,000	Leased
2020	CHEVY SILVERADO 2500	32,483	60,000	Leased
2021	CHEVY SILVERADO 2500	28,394	60,000	Leased
2021	CHEVROLET SILVERADO 3500 HD	26,464	65,000	Leased
2019	TRANSIT VAN 350	22,845	60,000	Leased
2001	STERLING M8500SA	37,604	140,000	Owned
Grand Total			3,526,632	

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

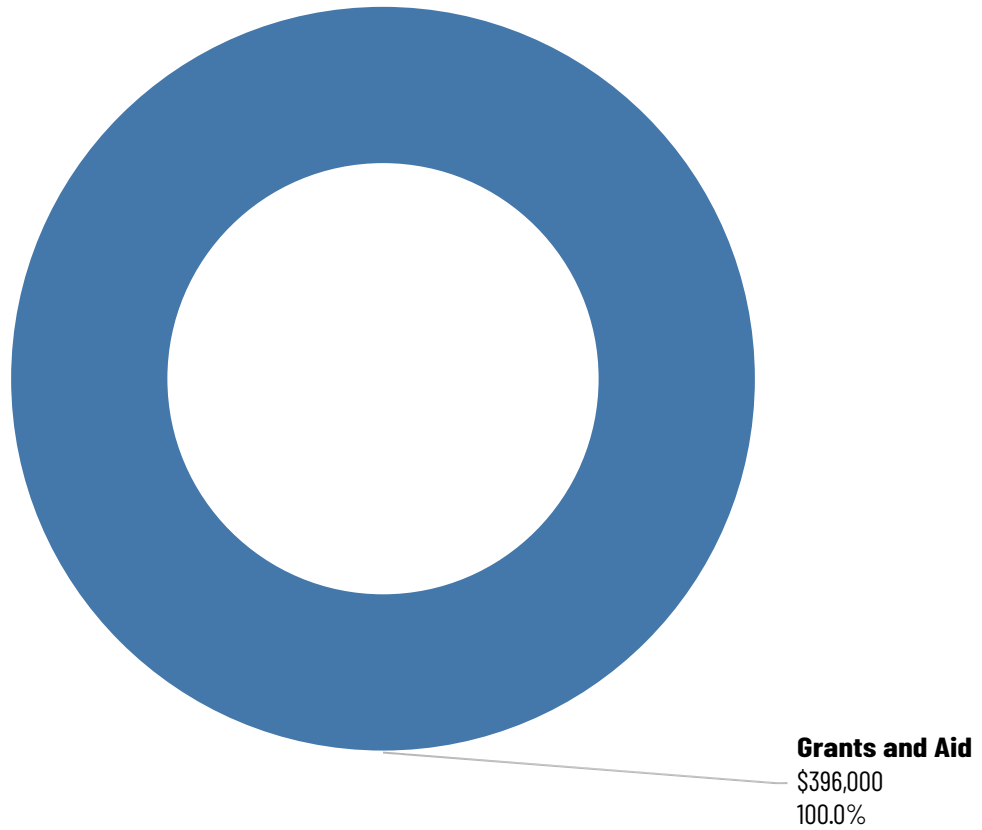
The Mayor's Matching Grant Program empowers local nonprofit organizations by providing matching funds for community-based projects. These grants promote civic pride and volunteerism with an emphasis on youth engagement.

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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Grants and Aid							
001.16.562-080.82	Aid to Private Organizations	201,000	201,000	184,250	201,000	0	—%
001.16.564-080.82	Aid to Private Organizations	77,450	82,500	75,625	82,500	0	—%
001.16.573-080.82	Aid to Private Organizations	5,000	5,000	5,000	5,000	0	—%
001.16.574-080.82	Aid to Private Organizations	74,395	280,000	101,359	107,500	(172,500)	(61.6)%
Grants and Aid Total		357,845	568,500	366,234	396,000	(172,500)	(30.3)%
Total		357,845	568,500	366,234	396,000	(172,500)	(30.3)%

Expenditure Detail

FY 2027

Grants and Aid Aid to Private Organizations

001.16.562-080.82	Animal Shelter Services	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	7,500
001.16.574-080.82	Mayor's Matching Grant Program	100,000
Grants and Aid Aid to Private Organizations Total		396,000
Total		396,000

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

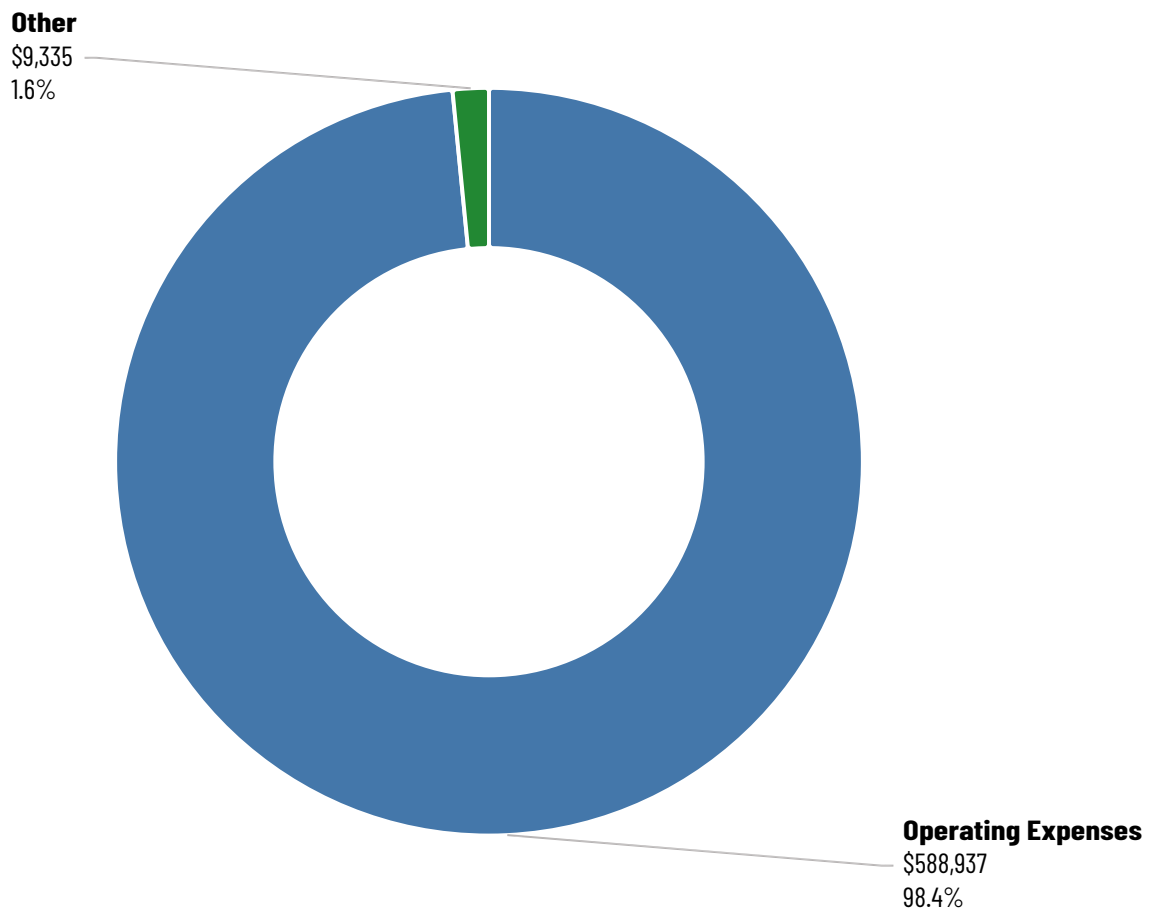
Utility Customers residing west of Main Boulevard - Garbage pick-up day is Thursday

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.

Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Operating Expenses							
001.18.534-030.34	Contractual Services	573,540	588,937	446,849	588,937	0	—%
Operating Expenses Total		573,540	588,937	446,849	588,937	0	—%
Other Uses							
001.18.534-090.99.01	Other Uses	6,512	9,335	0	9,335	0	—%
Other Uses Total		6,512	9,335	0	9,335	0	—%
Total		580,053	598,272	446,849	598,272	0	—%

Expenditure Detail

			FY 2027
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



Scott Thomason, Growth Management Director

Accomplishments:

The Growth Management Department, which includes Code Enforcement, Business Tax Receipts, Planning and Zoning, Building Safety, and the Community Redevelopment Agency, achieved several milestones this year. Code Enforcement expanded community outreach to assist property owners with improvements. Business Tax Receipts issued a record number of licenses and is preparing to transition to a Certificate of Use model. Planning and Zoning advanced updates to Land Development Regulations, annexations, and zoning changes. The Building Safety Department streamlined permitting, enhanced record retention, implemented virtual inspections, and improved coordination with contractors and developers. These efforts have also strengthened collaboration with Columbia County.

Goals:

To continue working towards providing our customers with the very best experience. Obtain interlocal and mutual aid agreements with Columbia County and other regional partners. Implementation of our new Enterprise Permitting and Licensing software and conversion to an all-electronic format.

Objectives:

- Guiding Future Growth: Providing a framework for how and where development should occur while ensuring the benefits are inclusive of all residents.
- Balancing Growth and Preservation: Recognizing the need for development while protecting natural resources and community character.
- Economic Opportunity: Supporting a healthy and diverse economy.
- Fair and Impartial: Ensuring that all building inspection and code enforcement activities are conducted in a fair and consistent manner, ensuring that all residents and businesses are treated equally.
- Maintaining Community Standards: Helping to maintain the overall quality and appearance of a community by addressing issues like blight, nuisance properties, and property maintenance violations.

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.

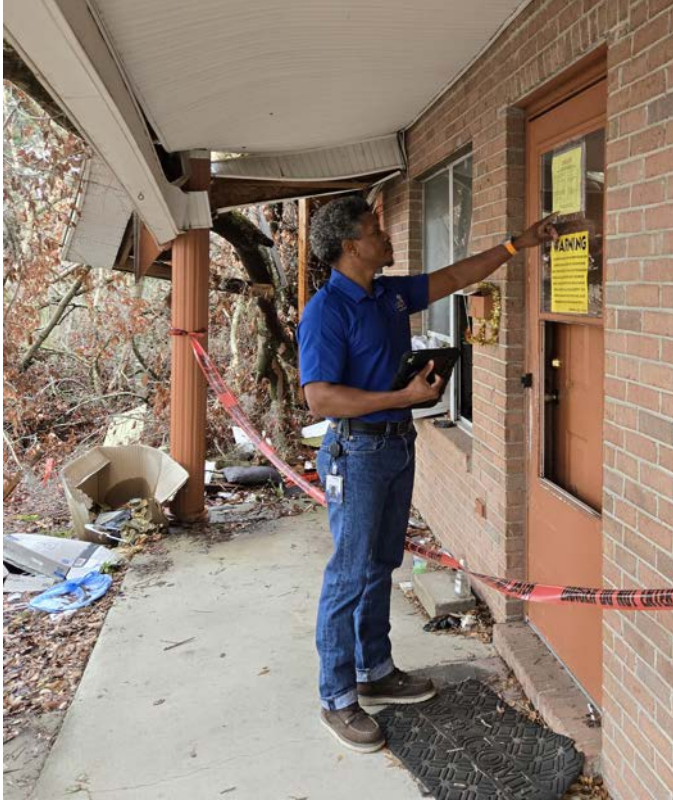
Fair and Impartial Enforcement: We uphold consistency and fairness in all inspections and code enforcement activities, treating all residents and businesses equitably.

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

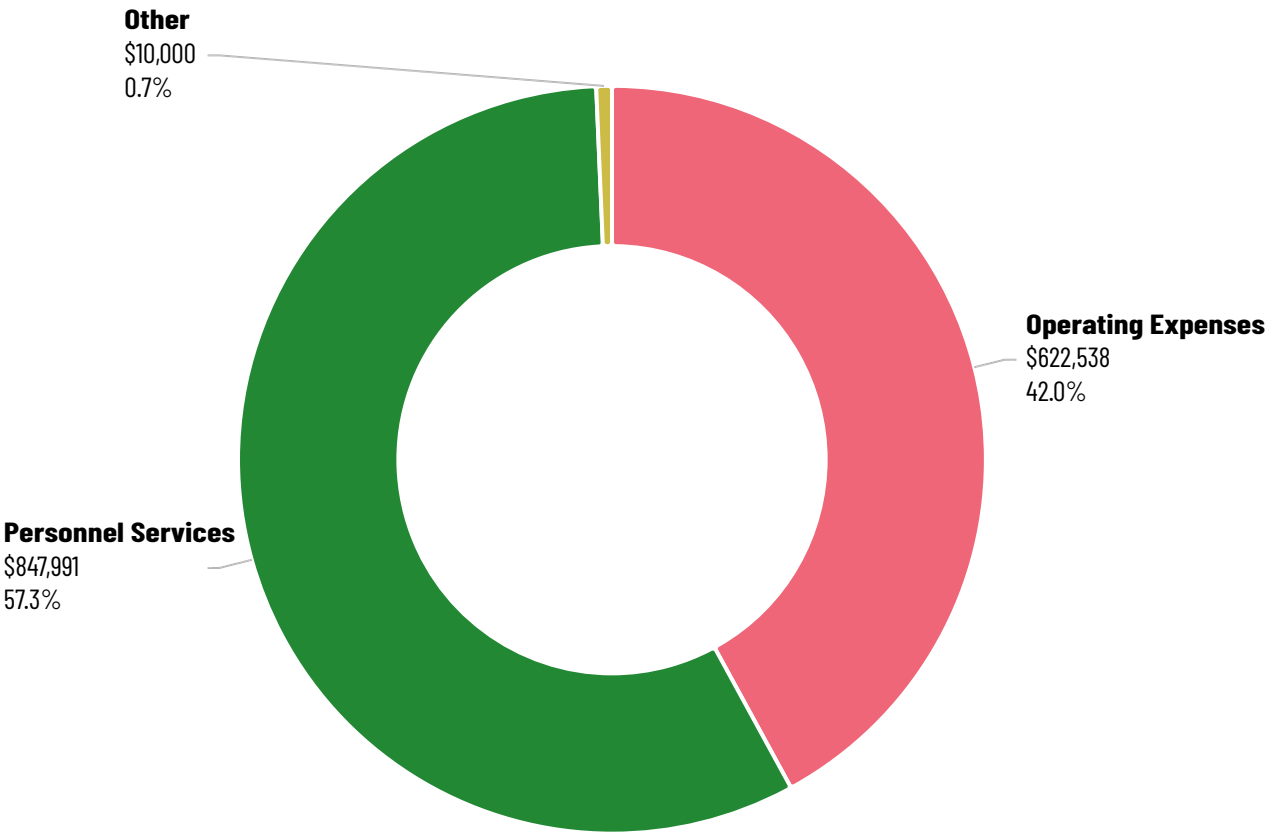
Promoting Voluntary Compliance: We emphasize education and outreach to encourage property owners to meet code requirements, using enforcement as a last resort.

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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
001.55.524-010.12	Salary	551,497	584,918	401,633	535,541	(49,377)	(8.4)%
001.55.524-010.14	Overtime	0	0	52	0	0	—%
001.55.524-010.21	FICA	40,088	44,788	28,525	41,003	(3,785)	(8.5)%
001.55.524-010.22	Retirement Contributions	76,051	83,424	65,001	110,368	26,944	32.3%
001.55.524-010.23	Life, Health & Disability	85,169	146,722	85,487	127,535	(19,187)	(13.1)%
001.55.524-010.24	Workers Compensation	17,072	10,126	7,077	9,372	(754)	(7.4)%
Personnel Services Total		769,878	869,978	587,774	823,819	(46,159)	(5.3)%
Operating Expenses							
001.55.524-030.31	Professional Services	64,342	165,000	37,606	235,000	70,000	42.4%
001.55.524-030.34	Contractual Services	88,390	151,374	61,463	154,613	3,239	2.1%
001.55.524-030.40	Travel	9,683	25,300	5,713	24,000	(1,300)	(5.1)%
001.55.524-030.41	Communication Services	12,320	11,906	16,224	11,861	(45)	(0.4)%
001.55.524-030.42	Postage	6,077	12,500	3,909	17,500	5,000	40.0%
001.55.524-030.44	Rental & Leases	15,816	34,830	20,726	35,230	400	1.1%
001.55.524-030.46	Repair & Maintenance	1,460	11,500	6,786	7,500	(4,000)	(34.8)%
001.55.524-030.47	Printing & Binding	446	4,000	53	6,000	2,000	50.0%
001.55.524-030.49	Other Current Charges	29,752	60,000	33,189	35,000	(25,000)	(41.7)%
001.55.524-030.51	Office Supplies	8,854	10,000	6,531	10,000	0	—%
001.55.524-030.52	Operating Supplies	20,296	39,700	14,188	31,400	(8,300)	(20.9)%
001.55.524-030.54	Books, Subscription & Membership	10,810	9,664	3,891	11,434	1,770	18.3%
001.55.524-030.55	Training	10,619	17,500	6,914	20,000	2,500	14.3%
Operating Expenses Total		278,862	553,274	217,192	599,538	46,264	8.4%
Capital Expenses							
001.55.524-060.64	Machinery & Equipment	3,352	14,000	11,294	10,000	(4,000)	(28.6)%
Capital Expenses Total		3,352	14,000	11,294	10,000	(4,000)	(28.6)%
Total		1,052,092	1,437,252	816,259	1,433,357	(3,895)	(0.3)%

Expenditure Detail

FY 2027

Operating Expense Professional Services

001.55.524-030.31	Attorney Fees for Foreclosures	50,000
001.55.524-030.31	Attorney for Land Use	35,000
001.55.524-030.31	Attorney for Planning Board	15,000
001.55.524-030.31	North Central Florida Regional Planning Council	25,000
001.55.524-030.31	Surveying of Parcels	75,000
001.55.524-030.31	Traffic Analysis	35,000
Operating Expense Professional Services Total		235,000

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	5,613
001.55.524-030.34	VUSPEX Virtual Inspection Program	4,000
Operating Expense Contractual Services Total		154,613

Operating Expense Travel

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 APA 26	4,000
001.55.524-030.40	Florida Association of Code Enforcement	4,500
001.55.524-030.40	Florida Floodplain Managers Association	4,000
001.55.524-030.40	International Code Council Annual Conference	2,500
001.55.524-030.40	Planning and Zoning Board	2,000
Operating Expense Travel Total		24,000

Operating Expense Communication Services

001.55.524-030.41	AT&T Mobility	5,600
001.55.524-030.41	Comcast Business	5,076
001.55.524-030.41	Dept of Management Services	750
001.55.524-030.41	Verizon	435
Operating Expense Communication Services Total		11,861

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

Expenditure Detail

			FY 2027
001.55.524-030.42	Planning and Zoning Mailings		10,000
Operating Expense Postage Total			17,500
Operating Expense Rental & Leases			
001.55.524-030.44	Enterprise Vehicles		31,930
001.55.524-030.44	Konica		3,300
Operating Expense Rental & Leases Total			35,230
Operating Expense Repair & Maintenance			
001.55.524-030.46	Office - General Maintenance		2,500
001.55.524-030.46	Vehicle Maintenance		2,500
001.55.524-030.46	Vehicle Maintenance (BPS)		2,500
Operating Expense Repair & Maintenance Total			7,500
Operating Expense Printing & Binding			
001.55.524-030.47	BTR		1,000
001.55.524-030.47	Code Enforcement		1,000
001.55.524-030.47	Permitting (BPS)		2,000
001.55.524-030.47	Planning and Zoning		2,000
Operating Expense Printing & Binding Total			6,000
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
Operating Expense Other Current Charges Total			35,000
Operating Expense Office Supplies			
001.55.524-030.51	Office Supplies		5,000
001.55.524-030.51	Office Supplies (BPS)		5,000
Operating Expense Office Supplies Total			10,000
Operating Expense Operating Supplies			
001.55.524-030.52	Computers and Dual Monitors (Codes)		4,000
001.55.524-030.52	General Supplies		10,000
001.55.524-030.52	General Supplies (BPS)		10,000
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)		2,500
001.55.524-030.52	Uniforms		1,200

Expenditure Detail

		FY 2027
001.55.524-030.52	Uniforms (BPS)	1,200
Operating Expense Operating Supplies Total		31,400
Operating Expense Books, Subscription & Membership		
001.55.524-030.54	American Association of Code Enforcement	100
001.55.524-030.54	American Planning Association	1,000
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	International Economic Development Council	770
001.55.524-030.54	Mail Chimp	800
001.55.524-030.54	NFPA	700
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		11,434
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	1,000
001.55.524-030.55	FACE Conference	1,950
001.55.524-030.55	FL APA Conference 27	1,800
001.55.524-030.55	Florida Floodplain Managers Conference	1,000
001.55.524-030.55	International Code Council Annual Conference	750
001.55.524-030.55	Training and CEU's for Building Inspectors & Techs (BPS)	5,000
001.55.524-030.55	Training and CEU's for Code Enforcement	3,000
001.55.524-030.55	Training and CEU's for Planning Department	3,000
Operating Expense Training Total		20,000
Capital Outlay Machinery & Equipment		
001.55.524-060.64	Mobile Radios - Codes Enforcement & Storm	10,000
Capital Outlay Machinery & Equipment Total		10,000
Total		609,538

Department Positions

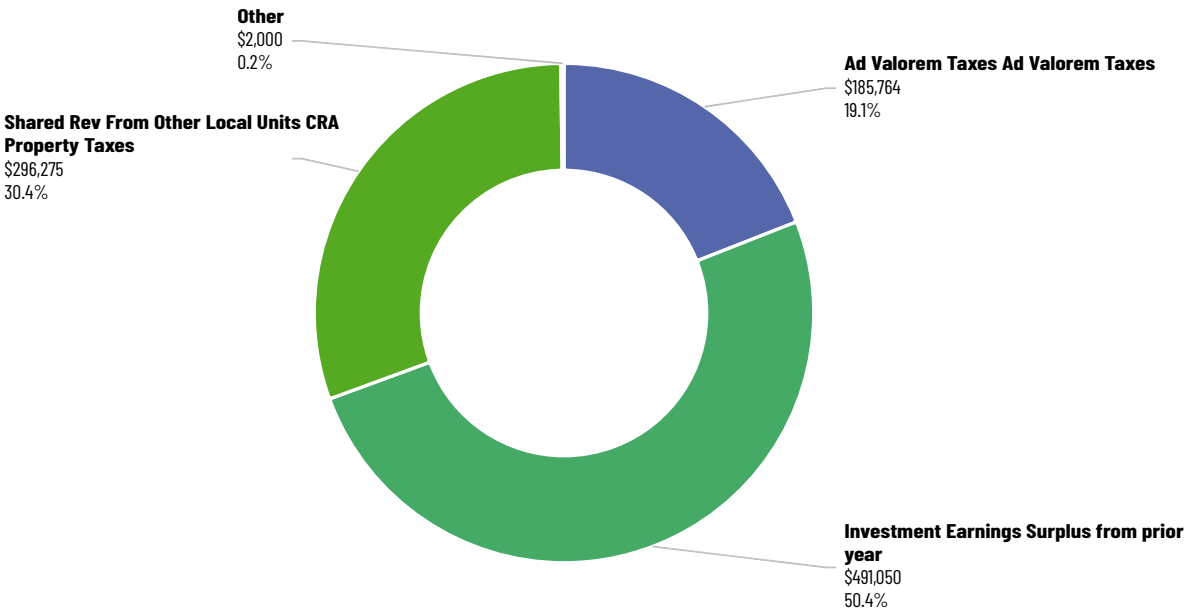
Account	Position	FY 2026	FY 2027
Growth Management			
	Building Inspector	1	1
	Code Enforcement Officer	2	2
	Director of Growth Management	1	1
	Permits Technicians	2	2
	Planning Technician	1	1
	Planner II	1	1
Total		8	8

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Growth Management				
2019	FORD F-150 PU	24,249	50,000	Owned
2026	CHEVROLET SILVERADO 1500	217	45,000	Leased
2026	CHEVROLET SILVERADO 1500	156	45,000	Leased
2024	CHEVROLET SILVERADO 1500	6826	45,000	Leased
Grand Total			185,000	

Community Redevelopment Agency

		FY 2026	FY 2027	Difference	% Change
Community Redevelopment Agency					
103-311.00	Ad Valorem Taxes Ad Valorem Taxes	185,764	196,132	10,368	5.6%
103-338.10	Shared Rev From Other Local Units CRA Property Taxes	296,275	320,958	24,683	8.3%
103-347.20.03	Culture/Recreation Parks & Recreation Park & Building	2,000	5,500	3,500	175.0%
103-390.00	Investment Earnings Surplus from prior year	491,050	1,083,239	592,189	120.6%
Community Redevelopment Agency Total		975,089	1,605,829	630,740	64.7%



		FY 2026	FY 2027	Difference	% Change
40	CRA	975,089	1,605,829	630,740	64.7%
Total		975,089	1,605,829	630,740	64.7%

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.

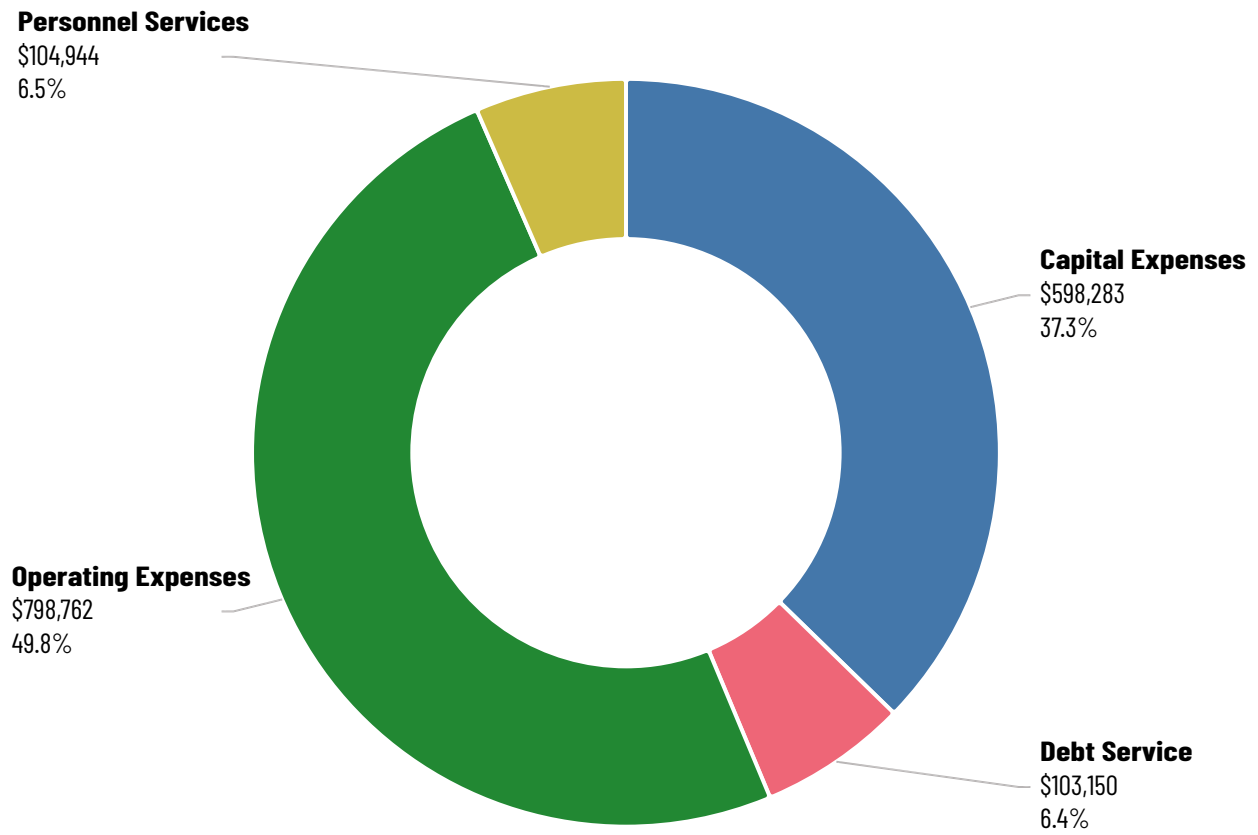


Darby Pavillion



Sallie Mae Jerry Memorial Park

Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
103.40.559-010.12	Salary	0	0	0	47,180	47,180	100.0%
103.40.559-010.21	FICA	0	0	0	3,609	3,609	100.0%
103.40.559-010.22	Retirement Contributions	0	0	0	6,611	6,611	100.0%
103.40.559-010.23	Life, Health & Disability	0	0	0	43,948	43,948	100.0%
103.40.559-010.24	Workers Compensation	0	0	0	52	52	100.0%
Personnel Services Total		0	0	0	101,400	101,400	100.0%
Operating Expenses							
103.40.559-030.31	Professional Services	68,250	83,000	96,040	83,000	0	—%
103.40.559-030.32	Accounting & Auditing	5,000	5,000	5,500	6,000	1,000	20.0%
103.40.559-030.34	Contractual Services	2,358	7,798	5,426	7,108	(690)	(8.8)%
103.40.559-030.40	Travel	0	5,500	0	5,500	0	—%
103.40.559-030.41	Communication Services	4,618	4,896	3,992	4,896	0	—%
103.40.559-030.43	Utility Services	8,535	9,600	6,046	10,275	675	7.0%
103.40.559-030.45	Insurance	24,717	29,422	17,051	13,983	(15,439)	(52.5)%
103.40.559-030.46	Repair & Maintenance	6,771	34,500	0	34,500	0	—%
103.40.559-030.47	Printing & Binding	0	700	668	700	0	—%
103.40.559-030.49	Other Current Charges	594	100,000	51,188	600,000	500,000	500.0%
103.40.559-030.52	Operating Supplies	14,782	31,000	12,432	31,000	0	—%
103.40.559-030.54	Books, Subscription & Membership	0	700	620	700	0	—%
103.40.559-030.55	Training	0	1,100	0	1,100	0	—%
Operating Expenses Total		135,625	313,216	198,963	798,762	485,546	155.0%
Capital Expenses							
103.40.559-060.61	Land	0	0	26,340	0	0	—%
103.40.559-060.63	Infrastructure	0	558,723	5,000	602,517	43,794	7.8%
Capital Expenses Total		0	558,723	31,340	602,517	43,794	7.8%
Debt Service							
103.40.559-070.71	Principal	93,051	94,734	94,734	96,447	1,713	1.8%
103.40.559-070.72	Interest	10,098	8,416	6,374	6,703	(1,713)	(20.4)%
Debt Service Total		103,149	103,150	101,107	103,150	0	—%
Total		238,775	975,089	331,410	1,605,829	630,740	64.7%

Expenditure Detail

FY 2027

Operating Expense Professional Services

103.40.559-030.31	CRA Plan Update, 2nd Half of Contract	1
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Operating Expense Professional Services Total		1
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Operating Expense Accounting & Auditing

103.40.559-030.32	Audit	6,000
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Operating Expense Accounting & Auditing Total		6,000
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Operating Expense Contractual Services

103.40.559-030.34	MCA Camera Licenses	3,300
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103.40.559-030.34	New World Software Maintenance	3,808
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Operating Expense Contractual Services Total		7,108
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Operating Expense Travel

103.40.559-030.40	Travel to CRA training	5,500
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Operating Expense Travel Total		5,500
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Operating Expense Communication Services

103.40.559-030.41	Comcast Business	4,896
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Operating Expense Communication Services Total		4,896
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Operating Expense Utility Services

103.40.559-030.43	Florida Power & Light	1,000
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103.40.559-030.43	Water Sewer Utility	9,275
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Operating Expense Utility Services Total		10,275
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Operating Expense Insurance

103.40.559-030.45	Property Insurance	13,983
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Operating Expense Insurance Total		13,983
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Operating Expense Repair & Maintenance

103.40.559-030.46	HVAC Maintenance	300
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103.40.559-030.46	Misc Repairs & Maintenance	27,200
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103.40.559-030.46	Olustee Park Gazebo Repair	7,000
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Operating Expense Repair & Maintenance Total		34,500
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Operating Expense Printing & Binding

103.40.559-030.47	CRA Annual Report	700
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Operating Expense Printing & Binding Total		700
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Expenditure Detail

FY 2027

Operating Expense Other Current Charges

103.40.559-030.49	CRA Facade Grant	600,000
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Operating Expense Other Current Charges Total		600,000
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Operating Expense Operating Supplies

103.40.559-030.52	Operating Supplies	25,000
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103.40.559-030.52	Upgrade Park Camera	6,000
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Operating Expense Operating Supplies Total		31,000
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Operating Expense Books, Subscription & Membership

103.40.559-030.54	FL Redevelopment Assoc. Annual Membership	700
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Operating Expense Books, Subscription & Membership Total		700
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Operating Expense Training

103.40.559-030.55	FRA Annual Conference, CRA Board Member Training	1,100
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Operating Expense Training Total		1,100
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Capital Outlay Infrastructure

103.40.559-060.63	Undesignated Projects	602,517
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Capital Outlay Infrastructure Total		602,517
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Debt Service Principal

103.40.559-070.71	CRA Redevelopment Loan - First Federal	96,447
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Debt Service Principal Total		96,447
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Debt Service Interest

103.40.559-070.72	CRA Redevelopment Loan - First Federal	6,703
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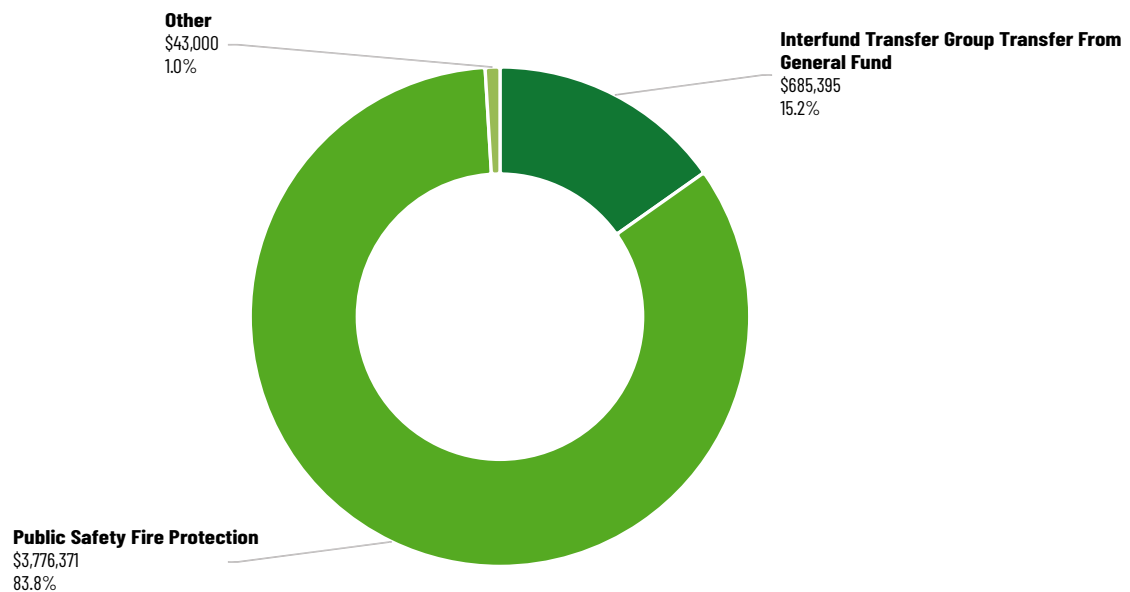
Debt Service Interest Total		6,703
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Total		1,421,430
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Fire Special Assessment

		FY 2026	FY 2027	Difference	% Change
Fire Special Assessment					
110-342.20	Public Safety Fire Protection	3,776,371	3,776,371	0	—%
110-342.50	Public Safety Protective Inspection Fee	3,157	3,500	343	10.9%
110-361.10	Interest & Other Earnings Interest	19,856	30,856	11,000	55.4%
110-369.90	Other Misc Revenue Revenue	1,750	2,000	250	14.3%
110-381.00.01	Interfund Transfer Group Transfer From General Fund	685,395	685,395	0	—%
110-390.00	Investment Earnings Surplus from prior year	0	390,592	390,592	100.0%
Fire Special Assessment Total		4,486,529	4,888,714	402,185	9.0%



		FY 2026	FY 2027	Difference	% Change
50	Fire	4,486,529	4,888,714	402,185	9.0%
Total		4,486,529	4,888,714	402,185	9.0%

Fire



Josh Wehinger, Fire Chief

Accomplishments:

The results of the ISO study significantly improved our standing, reducing our rating to a Class 2 department and placing us among the top 3% of fire departments nationwide. The department successfully operated within its allocated budget for another consecutive year, with the addition of personnel contributing to improved staffing levels and allowing us to maintain—and remain well below—our overtime budget. Our public education and community awareness programs continued to play a vital role in strengthening community relationships and promoting safety. We expanded our efforts by installing smoke alarms for residents lacking operable units and continued delivering fire extinguisher safety and usage training across office buildings, hotels, and apartment complexes throughout the city. The establishment of a dedicated training position enabled personnel to attend in-house courses at a reduced cost, enhancing skill development and professional growth while maintaining high standards of service. Additionally, the department is in the final stages of licensing to begin providing Advanced Life Support (ALS) patient care from one of our apparatuses, further advancing the level of care we deliver to our community.

Goals: The department's goals for the upcoming fiscal year are to maintain operations within the approved budget while improving efficiency, support staffing levels to minimize overtime and enhance response capabilities, expand community education and fire prevention efforts, strengthen personnel skills through increased in-house training opportunities, and implement Advanced Life Support (ALS) services to elevate patient care. We also intend to seek appropriation and other funding to replace one of our current front line fire engines, as these engines are over 10 years old and have become a maintenance budget burden.

Objectives:

- Maintain an ISO Class 2 rating by meeting all evaluation criteria throughout the fiscal year.
- Operate within 100% of the approved budget while achieving 3–5% in cost savings by year-end .
- Maintain minimum staffing on 100% of shifts and keep overtime at or below budgeted level.
- Complete full implementation of Advanced Life Support (ALS) services on at least one apparatus by the end of the fiscal year.

- Educate and train 90% of personnel to meet or exceed annual training requirements, ensuring the highest level of fire and life safety service delivery.
- Expand community education and smoke alarm programs by increasing outreach events by 10% and installing smoke alarms in at least 100 residences.
- Secure at least one grant award during the fiscal year to support department operations, equipment, or training needs.
- Provide a minimum of 4 in-house training opportunities to reduce costs and improve personnel development.
- Evaluate the potential surplus sale of one fire engine, along with seeking appropriation funding to support the acquisition of a new apparatus. The goal is to improve service coverage, enhance reliability, and reduce long-term maintenance costs through strategic fleet replacement.
- Meet or exceed response time benchmarks on 90% of emergency calls to ensure efficient service delivery.

Fire Overview:

The Lake City Fire Department (LCFD) has proudly served the community for 142 years, evolving from a volunteer department, founded in 1883, behind a local bakery to a two-station, 30-person career department. Throughout its history, the department has faced challenges, including the loss of personnel, but has consistently demonstrated resilience and dedication to providing high-quality fire and life safety services. Major milestones, such as the acquisition of the new Tower 1, the department's most significant apparatus purchase since 1923—highlight LCFD's ongoing commitment to modernization and preparedness. With the city's growth and the addition of full-time personnel, the department has maintained safe staffing levels, reduced overtime demands, and solidified its ISO rating. In 2025, LCFD responded to 2,560 emergency calls, averaging 214 calls per month, a 13% increase over the previous year. Notable responses included 36 building fires (a 111% increase from 2024), 301 motor vehicle accidents, and assistance to Columbia County Fire 31 times.



Community Outreach — Extinguishing Training

Training remains a top priority to ensure personnel can provide the safest and most effective service. Each member is required to complete 240 hours annually, totaling 8,310 hours for the department in 2025, including quarterly live

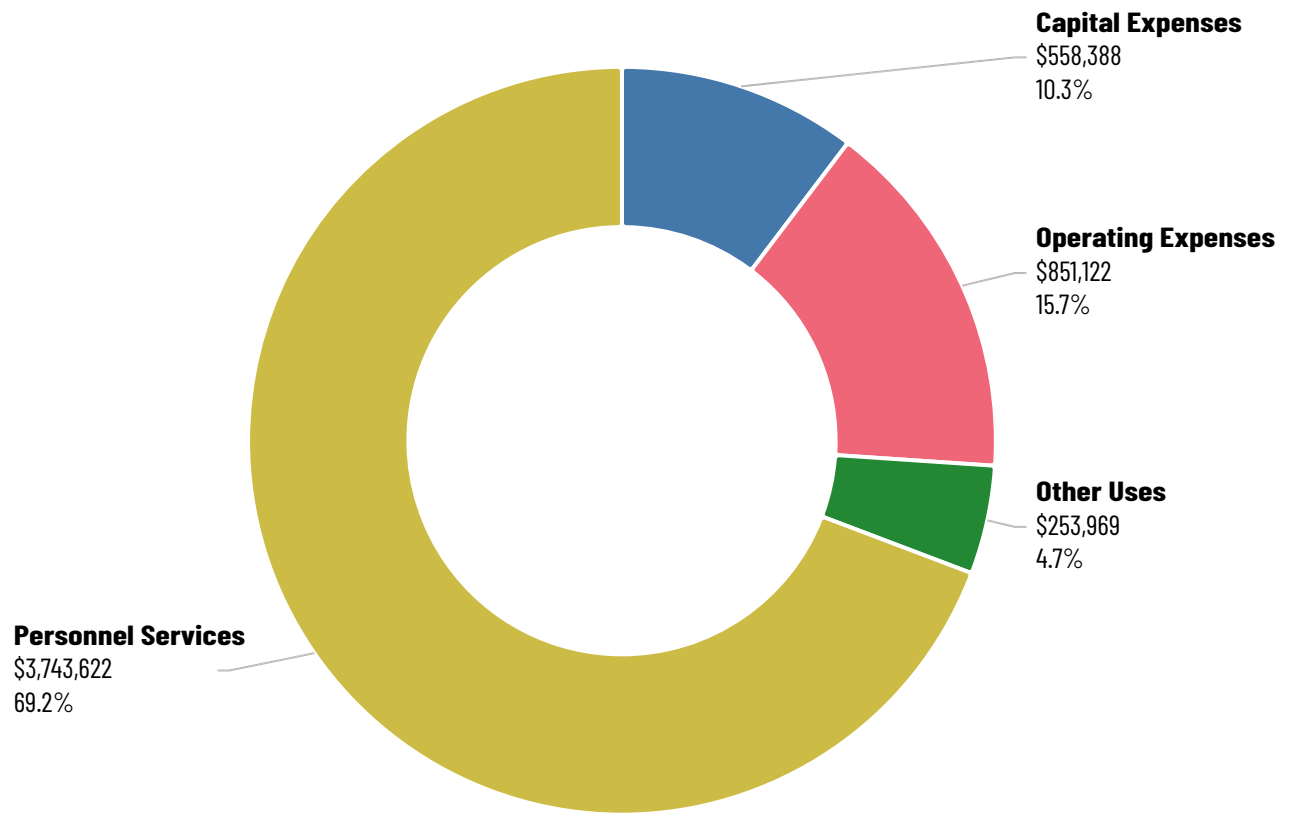
fire training sessions conducted at the Florida Gateway College Public Safety campus. While live fire training can increase overtime, recent budget adjustments have ensured staffing and training requirements are met safely.

Looking forward, LCFD is planning for continued growth to meet the needs of the expanding community and Gateway Airport. Future initiatives include additional stations, increased personnel, enhanced training, and continued development of apparatus and resources to ensure the department remains ready for any emergency. With strong partnerships with the City Administration and a dedicated team, the Lake City Fire Department is well-positioned to continue providing excellent service for generations to come.



Cedar Park Structure Fire

Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
110.50.522-010.12	Salary	1,780,068	2,035,979	1,568,020	2,274,125	238,146	11.7%
110.50.522-010.14	Overtime	76,309	160,000	73,092	160,000	0	—%
110.50.522-010.15	Special Pay Incentive	21,785	21,701	15,477	19,101	(2,600)	(12.0)%
110.50.522-010.21	FICA	137,904	164,388	121,583	181,904	17,516	10.7%
110.50.522-010.22	Retirement Contributions	284,626	321,795	267,298	403,486	81,691	25.4%
110.50.522-010.23	Life, Health & Disability	316,493	558,484	295,114	565,895	7,411	1.3%
110.50.522-010.24	Workers Compensation	123,496	82,862	64,802	93,474	10,612	12.8%
Personnel Services Total		2,740,681	3,345,209	2,405,386	3,697,985	352,776	10.5%
Operating Expenses							
110.50.522-030.31	Professional Services	53,353	24,194	14,838	65,278	41,084	169.8%
110.50.522-030.32	Accounting & Auditing	4,498	5,000	4,392	5,000	0	—%
110.50.522-030.34	Contractual Services	137,494	159,803	138,580	162,672	2,869	1.8%
110.50.522-030.40	Travel	8,998	12,000	7,222	12,000	0	—%
110.50.522-030.41	Communication Services	28,191	32,215	19,925	29,155	(3,060)	(9.5)%
110.50.522-030.42	Postage	673	1,000	983	1,000	0	—%
110.50.522-030.43	Utility Services	62,087	66,000	45,615	72,000	6,000	9.1%
110.50.522-030.44	Rental & Leases	49,790	45,615	38,367	46,275	660	1.4%
110.50.522-030.45	Insurance	64,060	80,455	49,401	66,339	(14,116)	(17.5)%
110.50.522-030.46	Repair & Maintenance	120,892	145,008	97,863	142,682	(2,326)	(1.6)%
110.50.522-030.47	Printing & Binding	119	250	37	250	0	—%
110.50.522-030.48	Promotional Activities	1,146	5,000	1,798	5,000	0	—%
110.50.522-030.49	Other Current Charges	92,055	92,051	116,579	92,038	(13)	(0.0)%
110.50.522-030.51	Office Supplies	999	1,500	416	1,500	0	—%
110.50.522-030.52	Operating Supplies	96,675	116,040	83,783	116,040	0	—%
110.50.522-030.54	Books, Subscription & Membership	7,234	10,187	5,412	10,392	205	2.0%
110.50.522-030.55	Training	34,292	41,145	33,899	50,751	9,606	23.3%
Operating Expenses Total		762,555	837,463	659,108	878,372	40,909	4.9%

Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Capital Expenses							
110.50.522-060.64	Machinery & Equipment	2,394,356	49,888	55,229	58,388	8,500	17.0%
Capital Expenses Total		2,394,356	49,888	55,229	58,388	8,500	17.0%
Other Uses							
110.50.522-090.91.12	Intragovernmental Transfers	253,968	253,969	164,157	253,969	0	—%
Other Uses Total		253,968	253,969	164,157	253,969	0	—%
Total		6,151,560	4,486,529	3,283,880	4,888,714	402,185	9.0%

Expenditure Detail

FY 2027

Operating Expense Professional Services

110.50.522-030.31	Fire Assessment Study	40,000
110.50.522-030.31	Legal Fees- Fire Assessment	6,000
110.50.522-030.31	NFPA FF Tech Medical Exams	19,278
Operating Expense Professional Services Total		65,278

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/year 3	100,000
110.50.522-030.34	Generator Maintenance Contract Station 2	500
110.50.522-030.34	HVAC Maintenance Contract Station 2	300
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	17,519
110.50.522-030.34	Ring Power Generator Maintenance Contract	4,025
110.50.522-030.34	Trane Maintenance Contract	2,640
Operating Expense Contractual Services Total		162,672

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	Comcast Business	11,880
110.50.522-030.41	Comcast Station 1 & 2	4,248
110.50.522-030.41	Dept of Management Services	1,900
110.50.522-030.41	Verizon	4,075
110.50.522-030.41	Verizon/Station 2	452
Operating Expense Communication Services Total		29,155

Operating Expense Postage

110.50.522-030.42	Postage	1,000
Operating Expense Postage Total		1,000

Expenditure Detail

FY 2027

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	9,600
110.50.522-030.43	Water Sewer Utility - Station 2	9,600
Operating Expense Utility Services Total		72,000

Operating Expense Rental & Leases

110.50.522-030.44	Konica Lease	1,050
110.50.522-030.44	Vehicle Leases	45,225
Operating Expense Rental & Leases Total		46,275

Operating Expense Insurance

110.50.522-030.45	Old Engine	2,000
110.50.522-030.45	Property Insurance	64,339
Operating Expense Insurance Total		66,339

Operating Expense Repair & Maintenance

110.50.522-030.46	Air Compressor SCBA Maintenance	2,700
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/Mask Fitting	4,330
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	1,700
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	1,650
110.50.522-030.46	Fire Extinguisher Service (vehicles/racks)	250
110.50.522-030.46	Fire Extinguisher Service /Public Safety Bldg	200
110.50.522-030.46	Fire Extinguisher Service/Station 2	400
110.50.522-030.46	Fire Hose Testing & Ground Ladder Testing	4,200
110.50.522-030.46	Fire Sprinkler Maintenance & Testing/Punlic Safety Building	300
110.50.522-030.46	Fire Sprinkler Maintenance & Testing/Station 2	600
110.50.522-030.46	Fire Suppression Inspection-FM200	1,200
110.50.522-030.46	Firehouse Software Maintenance /ESO	14,245

Expenditure Detail

		FY 2027
110.50.522-030.46	Ladder Testing/Aerial	2,000
110.50.522-030.46	Motorola Post Warranty Maintenance Plan/Year 7	10,273
110.50.522-030.46	Pest Control/Public Safety Building	90
110.50.522-030.46	Pest Control/Station 2	144
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 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		142,682
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	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		92,038
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	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"	5,500
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

Expenditure Detail

			FY 2027
110.50.522-030.52	Tech Rescue Items		3,000
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
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		5,940
110.50.522-030.54	National Fire Code Subscription		1,552
110.50.522-030.54	NFPA Membership		250
110.50.522-030.54	Rotary Membership		900
Operating Expense Books, Subscription & Membership Total			10,392
Operating Expense Training			
110.50.522-030.55	Continuing Education Classes		20,000
110.50.522-030.55	Firefighter Sponsorship		20,000
110.50.522-030.55	Target Solutions Training Module		10,751
Operating Expense Training Total			50,751
Capital Outlay Machinery & Equipment			
110.50.522-060.64	Computers/Laptops		14,888
110.50.522-060.64	Fire Gear Sets		15,000
110.50.522-060.64	Portable Radio Maintenance & Repairs		28,500
Capital Outlay Machinery & Equipment Total			58,388
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			1,190,729

Department Positions

Account	Position	FY 2026	FY 2027
Fire			
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	21	18
	Training Officer PT	1	1
	Fire Captains	0	3
	Total	34	34
Total		68	68

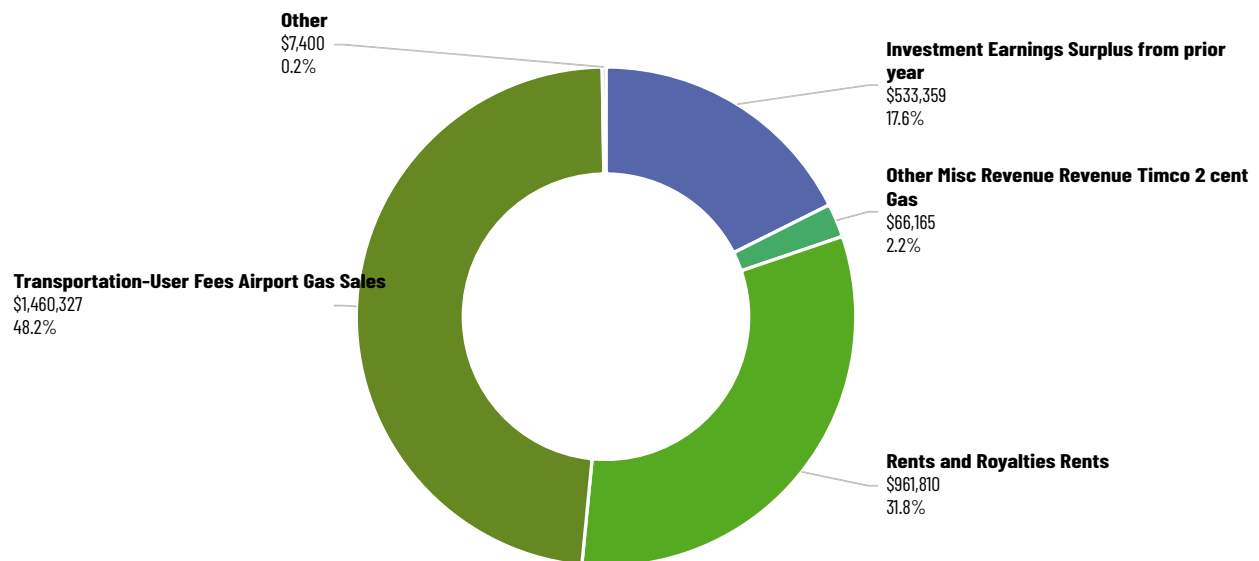
Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Fire				
2024	Ford Expedition	12,021	72,000	Lease
2024	Ford Expedition	7,635	72,000	Lease
2025	Chevy 2500 Pickup	3,835	60,000	Lease
2013	E-ONE TYPHOON	80,420	800,000	Owned
2011	E-ONE TYPHOON	74,029	800,000	Owned
2022	FORD F-550	19,761	100,000	Owned
2006	KENWORTH T300	59,966	140,000	Owned
1926	AMERICAN LAFRANCE	exempt	700,000	Owned
2006	E-ONE AERIAL	54,088	1,500,000	Owned
2024	Sutphen SPH100	4,726	2,100,000	Owned
Grand Total			6,344,000	



Airport

		FY 2026	FY 2027	Difference	% Change
Airport					
140-344.10	Transportation-User Fees Airport Gas Sales	1,460,327	1,600,000	139,673	9.6%
140-361.10	Interest & Other Earnings Interest	0	83,634	83,634	100.0%
140-362.00	Rents and Royalties Rents	961,810	990,664	28,854	3.0%
140-369.90	Other Misc Revenue Revenue	7,400	1,000	(6,400)	(86.5)%
140-369.90.03	Other Misc Revenue Revenue Timco 2 cent Gas	66,165	75,000	8,835	13.4%
140-390.00	Investment Earnings Surplus from prior year	533,359	752,638	219,279	41.1%
Airport Total		3,029,061	3,502,936	473,875	15.6%



		FY 2026	FY 2027	Difference	% Change
60	Airport	3,029,061	3,502,936	473,875	15.6%
Total		3,029,061	3,502,936	473,875	15.6%

Airport

Chad Gomes, Interim Airport Director

Accomplishments:

Over the past year, Lake City Gateway Airport achieved several significant milestones that strengthened operations, expanded revenue, and enhanced service capabilities. In addition to successfully securing Defense Logistics Agency contract, the North Hangar and Taxiway project was completed, improving both infrastructure and operational readiness. A new concessionaire agreement was negotiated with Enterprise Rent-A-Car, providing a 10% commission per vehicle. The budget revenue increased \$500,000 over the previous year. The Airport also applied for and received a federal Infrastructure Investment and Jobs Act grant totaling \$231,680, funded at 95% by the FAA, 4% by FDOT, and 1% by Lake City. Fuel sales reached a \$1.2 million in April, and the USDA fixed-wing program manager received a five-star review. The Airport worked collaboratively with FDOT on a grant to initiate repair work on Taxiway Alpha with repair work in progress as well as successfully securing a 7,000-gallon refuel truck through the Federal Department of Emergency Management. The 4th Annual Bonanzas to Oshkosh event brought 40 aircraft and 70 visitors to the community, boosting the local economy through hotel stays, dining, and rental car use, and increasing fuel sales by an additional \$8,000. Additionally, the airport established a new fuel testing lab and implemented enhanced procedures to meet strict DLA quality standards.

Goals:

The goals for Lake City Gateway Airport focus on strengthening its role in the region and supporting long-term economic growth. The Airport aims to become the preferred general aviation destination in Florida, offering high-quality services that attract pilots and travelers statewide. In addition, efforts are directed toward bringing in based tenants who will generate local jobs and revenue, further contributing to the community's economic vitality. The Airport also seeks to create site-ready accommodations that will support future business development and ensure continued expansion opportunities.

Objectives:

- Increase fuel storage capacity by 60K gallons.
- Attract new businesses that will invest in Lake City and strengthen the local economy.
- Develop a dual-purpose fire station with one side dedicated to serving the public and the other exclusively supporting aviation operations.
- Strengthen the region's aviation sector by expanding high-quality, sustainable employment opportunities.
- Increase hangar infrastructure to support growing aviation demand.
- Address and correct deficiencies along Taxiway "A."

Airport Overview:

Lake City Gateway Airport serves as a primary entry point for many travelers arriving in Florida. Each day, business owners and visitors from around the world pass through our facility, and we take pride in delivering true "Red Carpet Treatment" to every guest. Our team provides comprehensive aircraft services, including fueling and ground support. Rental vehicles are positioned directly at the aircraft for convenient loading and unloading of passengers and baggage. From the moment an aircraft parks on the ramp to the moment it departs, our line service staff ensures a seamless, five-star experience.



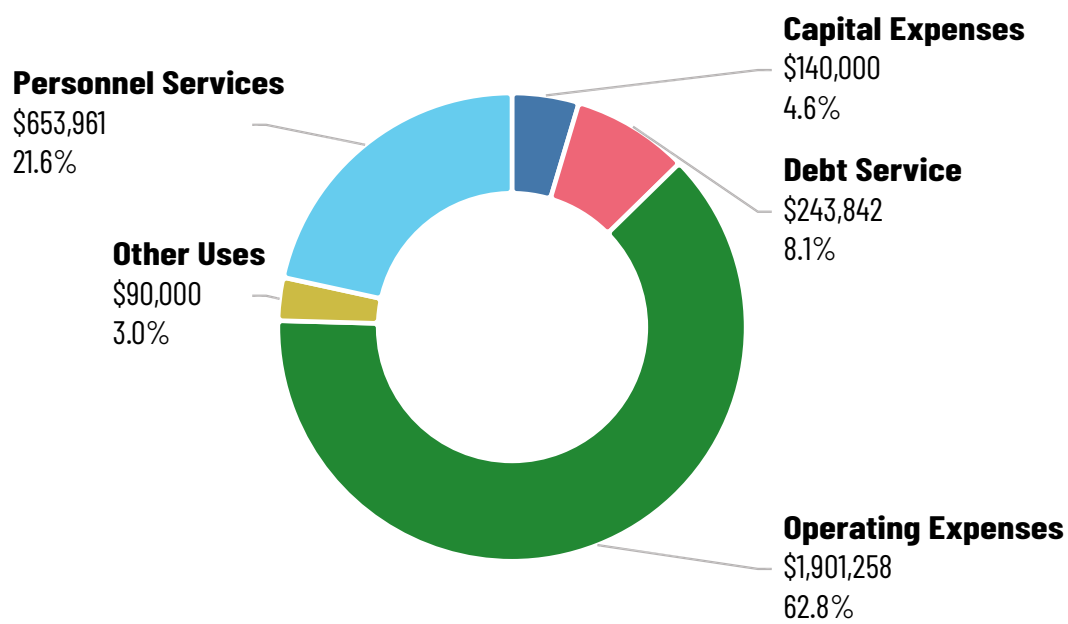
We support community growth by offering educational tours to youth groups and to anyone interested in learning more about our exceptional airport.



Our department is one of the most diverse in the city. Lake City Gateway Airport serves as a central hub for six agencies that provide critical first-responder services, including air medical transport, aerial firefighting, aerial law enforcement, and aerial forestry conservation. The airport also hosts an aircraft maintenance facility that supports approximately 650 jobs within our community. To learn more about Lake City Gateway Airport, visit the City's website at www.lcfla.com or contact us directly at 386-752-1066.



Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
140.60.542-010.12	Salary	357,557	437,158	320,457	403,839	(33,319)	(7.6)%
140.60.542-010.14	Overtime	9,004	10,000	14,233	10,000	0	—%
140.60.542-010.21	FICA	27,387	32,860	24,997	31,707	(1,153)	(3.5)%
140.60.542-010.22	Retirement Contributions	49,644	57,996	45,966	57,853	(143)	(0.2)%
140.60.542-010.23	Life, Health & Disability	22,976	108,197	25,140	40,710	(67,487)	(62.4)%
140.60.542-010.24	Workers Compensation	10,729	7,750	4,902	6,839	(911)	(11.8)%
140.60.542-010.25	Unemployment Compensation	0	0	293	630	630	100.0%
Personnel Services Total		477,296	653,961	435,988	551,578	(102,383)	(15.7)%
Operating Expenses							
140.60.542-030.31	Professional Services	17,376	100,000	9,700	50,000	(50,000)	(50.0)%
140.60.542-030.32	Accounting & Auditing	3,352	3,500	3,156	3,500	0	—%
140.60.542-030.34	Contractual Services	35,861	105,978	54,857	136,836	30,858	29.1%
140.60.542-030.40	Travel	3,044	4,000	1,650	8,000	4,000	100.0%
140.60.542-030.41	Communication Services	16,572	17,223	12,821	16,625	(598)	(3.5)%
140.60.542-030.42	Postage	404	500	81	500	0	—%
140.60.542-030.43	Utility Services	38,898	58,400	30,819	71,350	12,950	22.2%
140.60.542-030.44	Rental & Leases	15,296	23,754	18,097	23,754	0	—%
140.60.542-030.45	Insurance	78,792	90,258	61,336	78,438	(11,820)	(13.1)%
140.60.542-030.46	Repair & Maintenance	174,002	409,240	72,376	124,492	(284,748)	(69.6)%
140.60.542-030.47	Printing & Binding	89	500	65	500	0	—%
140.60.542-030.48	Promotional Activities	1,207	7,500	1,394	10,000	2,500	33.3%
140.60.542-030.49	Other Current Charges	5,889	5,900	6,617	10,000	4,100	69.5%
140.60.542-030.51	Office Supplies	3,088	2,500	587	2,500	0	—%
140.60.542-030.52	Operating Supplies	987,916	1,069,000	2,099,776	1,099,475	30,475	2.9%
140.60.542-030.54	Books, Subscription & Membership	143	505	104	505	0	—%
140.60.542-030.55	Training	1,153	2,500	1,295	2,000	(500)	(20.0)%
Operating Expenses Total		1,383,081	1,901,258	2,374,732	1,638,475	(262,783)	(13.8)%
Capital Expenses							
140.60.542-060.62	Building	0	48,000	19,057	112,000	64,000	133.3%
140.60.542-060.63	Infrastructure	4,280	0	0	0	0	—%
140.60.542-060.64	Machinery & Equipment	30,544	92,000	0	52,000	(40,000)	(43.5)%
Capital Expenses Total		34,824	140,000	19,057	164,000	24,000	17.1%

Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Debt Service							
140.60.542-070.71	Principal	199,910	205,101	205,101	210,427	5,326	2.6%
140.60.542-070.72	Interest	43,931	38,741	30,301	33,415	(5,326)	(13.7)%
Debt Service Total		243,841	243,842	235,401	243,842	0	—%
Other Uses							
140.60.542-090.91.09	Intragovernmental Transfers	0	0	0	750,000	750,000	100.0%
140.60.542-090.99.02	Other Uses	0	40,000	0	100,000	60,000	150.0%
140.60.542-090.99.05	Other Uses	50,000	50,000	50,000	55,041	5,041	10.1%
Other Uses Total		50,000	90,000	50,000	905,041	815,041	905.6%
Total		2,189,042	3,029,061	3,115,179	3,502,936	473,875	15.6%

Expenditure Detail

FY 2027

Operating Expense Professional Services

140.60.542-030.31	Professional Services	50,000
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Operating Expense Professional Services Total		50,000
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Operating Expense Accounting & Auditing

140.60.542-030.32	Auditor Fees	3,500
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Operating Expense Accounting & Auditing Total		3,500
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Operating Expense Contractual Services

140.60.542-030.34	Air Traffic Control Tower ATCT - Voice Recorder Service	2,500
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140.60.542-030.34	Aspen Pest Control Service - Annually Pre-Paid	2,000
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140.60.542-030.34	Automated Weather Observation System AWOS Maint & Insp	12,000
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140.60.542-030.34	Cintas- Rugs & Towels, Deoderizers & Soaps - Bi-Weekly	5,500
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140.60.542-030.34	DBT Weather Data Services into NAS - 3 Year Contract	3,600
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140.60.542-030.34	DTN, LLC - AvSentry Online FBO Edition	3,600
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140.60.542-030.34	Fire Shield Fire Protection	3,600
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140.60.542-030.34	MCA Camera Licenses	26,208
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140.60.542-030.34	New World - ERP Software Maintenance	11,828
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140.60.542-030.34	Point-of-Sales Software	30,000
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140.60.542-030.34	Ring Power - Emergency Backup Generator Maintenance	12,000
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140.60.542-030.34	Security Safe - Fire and Security Alarm Monitoring	9,000
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140.60.542-030.34	Sherman Mechanical HVAC	5,000
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140.60.542-030.34	USDA Wildlife Services - Annual Services	10,000
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Operating Expense Contractual Services Total		136,836
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Operating Expense Travel

140.60.542-030.40	Florida Airports Council Conference	4,000
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140.60.542-030.40	Future & Active Pilot Advisors	4,000
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Operating Expense Travel Total		8,000
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Operating Expense Communication Services

140.60.542-030.41	AT&T Mobility	3,750
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140.60.542-030.41	COMCAST	2,800
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140.60.542-030.41	COMCAST Business	8,500
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140.60.542-030.41	DMS - Telephone & Long Distance Monthly	1,275
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140.60.542-030.41	Verizon	300
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Operating Expense Communication Services Total		16,625
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Expenditure Detail

FY 2027

Operating Expense Postage

140.60.542-030.42	Postage	500
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Operating Expense Postage Total		500
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Operating Expense Utility Services

140.60.542-030.43	City Water Sewer Gas Utilities	22,100
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140.60.542-030.43	Florida Power & Light	49,250
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Operating Expense Utility Services Total		71,350
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Operating Expense Rental & Leases

140.60.542-030.44	Chevrolet Silverado Double Cab 1500	9,804
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140.60.542-030.44	Chevrolet Silverado Double Cab 2500	13,950
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Operating Expense Rental & Leases Total		23,754
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Operating Expense Insurance

140.60.542-030.45	Eastern Aviation Insurance - Crew Car	6,000
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140.60.542-030.45	FMIT B-2 General Airport Liability	29,000
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140.60.542-030.45	Property Insurance	43,438
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Operating Expense Insurance Total		78,438
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Operating Expense Repair & Maintenance

140.60.542-030.46	A/C replacement FBO building	20,000
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140.60.542-030.46	A/C Replacement in runway lighting vault	4,492
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140.60.542-030.46	FBO Building & Airfield Equipment - Maintenance and Repairs	42,000
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140.60.542-030.46	Fuel Meter Calibrations	6,000
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140.60.542-030.46	Fuel Storage Tank / Fuel Truck Tank Filter Replacements	10,000
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140.60.542-030.46	Hangar Door Preventative Maintenance & Repairs	35,000
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140.60.542-030.46	HVAC Maintenance	5,000
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140.60.542-030.46	Leased Vehicle Maintenance	2,000
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Operating Expense Repair & Maintenance Total		124,492
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Operating Expense Printing & Binding

140.60.542-030.47	Printing	500
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Operating Expense Printing & Binding Total		500
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Operating Expense Promotional Activities

140.60.542-030.48	Aircraft Events	10,000
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Operating Expense Promotional Activities Total		10,000
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Expenditure Detail

FY 2027

Operating Expense Other Current Charges

140.60.542-030.49	Real Estate Tax - Rental Properties	10,000
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Operating Expense Other Current Charges Total	10,000
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Operating Expense Office Supplies

140.60.542-030.51	Office Supplies	2,500
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Operating Expense Office Supplies Total	2,500
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Operating Expense Operating Supplies

140.60.542-030.52	Aviation Fuel for Resale	1,030,475
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140.60.542-030.52	Boots Stipend	700
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140.60.542-030.52	Credit Card Processing Fees	50,000
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140.60.542-030.52	Operating / Cleaning Supplies	2,500
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140.60.542-030.52	Vehicle Fuel / Off-Road Diesel Fuel	15,000
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140.60.542-030.52	Wi-Fi Access Point	800
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Operating Expense Operating Supplies Total	1,099,475
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Operating Expense Books, Subscription & Membership

140.60.542-030.54	Florida Airports Council - FAC	330
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140.60.542-030.54	National Fire Protection Association - NFPA	175
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Operating Expense Books, Subscription & Membership Total	505
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Operating Expense Training

140.60.542-030.55	FAC/FAPA Training	2,000
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Operating Expense Training Total	2,000
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Capital Outlay Building

140.60.542-060.62	FBO Carpet	8,000
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140.60.542-060.62	FBO Landscaping	20,000
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140.60.542-060.62	Fuel truck garage cover	24,000
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140.60.542-060.62	Pole Barn for Tractor	60,000
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Capital Outlay Building Total	112,000
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Capital Outlay Machinery & Equipment

140.60.542-060.64	New Sump Reclaimer for Avgas Tank Farm	12,000
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140.60.542-060.64	Ventrac Attachments	30,000
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140.60.542-060.64	Welder	10,000
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Capital Outlay Machinery & Equipment Total	52,000
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Expenditure Detail

			FY 2027
Debt Service Principal			
140.60.542-070.71	2017 Airport Revenue Bond - BB&T Bond Principal		210,427
Debt Service Principal Total			210,427
Debt Service Interest			
140.60.542-070.72	2017 Airport Revenue Bond - BB&T Bond Interest		33,415
Debt Service Interest Total			33,415
Other Uses Intragovernmental Transfers Airport Construction			
140.60.542-090.91.09	Grant Match Funds for Future Projects		750,000
Other Uses Intragovernmental Transfers Airport Construction Total			750,000
Other Uses Other Uses Allocations			
Other Uses Other Uses Contingency			
140.60.542-090.99.05	General Fund Services for Airport Fund		55,041
140.60.542-090.99.02	Contingency		100,000
Other Uses Other Uses Allocations Total			55,041
Other Uses Other Uses Contingency Total			100,000
Total			2,951,358

Department Positions

Account	Position	FY 2026	FY 2027
Airport			
140.60.542	Airport Director	1	1
	Airport Lineman I/II/III	5	5
	Airport Manager	1	1
	Operations Coordinator	1	0
Total		8	7

Department Vehicle Schedule

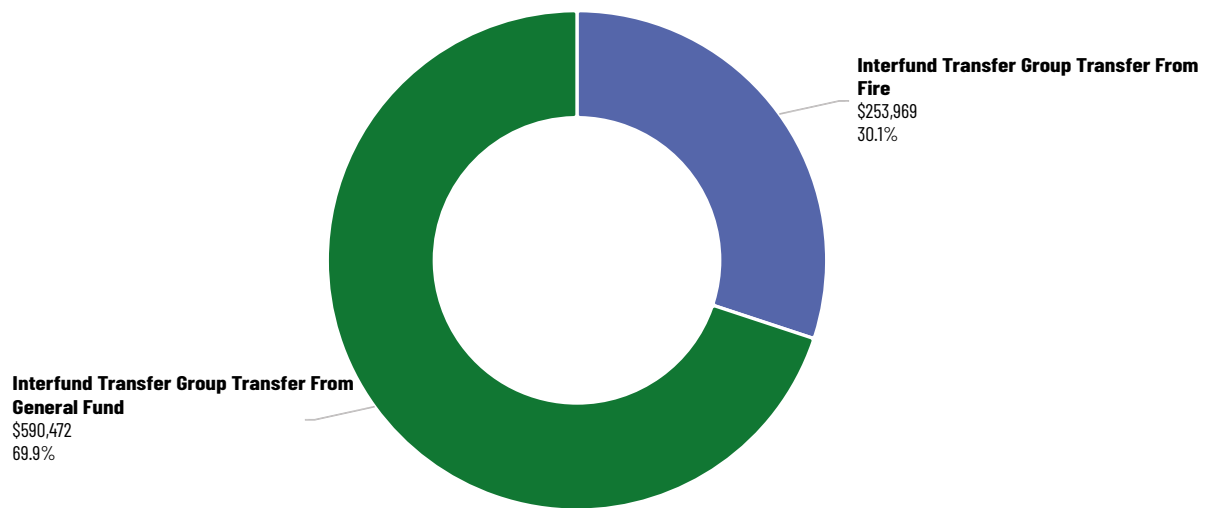
		Mileage	Replacement Cost	Lease/Own
Airport				
2026	FORD F150	0	42,422	Lease
2015	INTERNATIONAL JET A	4,893	200,000	Own

Department Vehide Schedule

		Mileage	Replacement Cost	Lease/Own
2012	FORD F650 AVGAS	13,179	185,000	Own
2016	FORD TRANSIT WGN VAN	27,342	60,000	Own
2025	CHEVROLET SILVERADO 1500	3,109	45,000	Lease
2024	INTERNATIONAL FUEL TRUCK	3,431	200,000	Own
Grand Total			732,422	

Debt Service

		FY 2026	FY 2027	Difference	% Change
Debt Service					
204-381.00.01	Interfund Transfer Group Transfer From General Fund	590,472	496,349	(94,123)	(15.9)%
204-381.00.08	Interfund Transfer Group Transfer From Fire	253,969	253,969	0	—%
Debt Service Total		844,441	750,318	(94,123)	(11.1)%

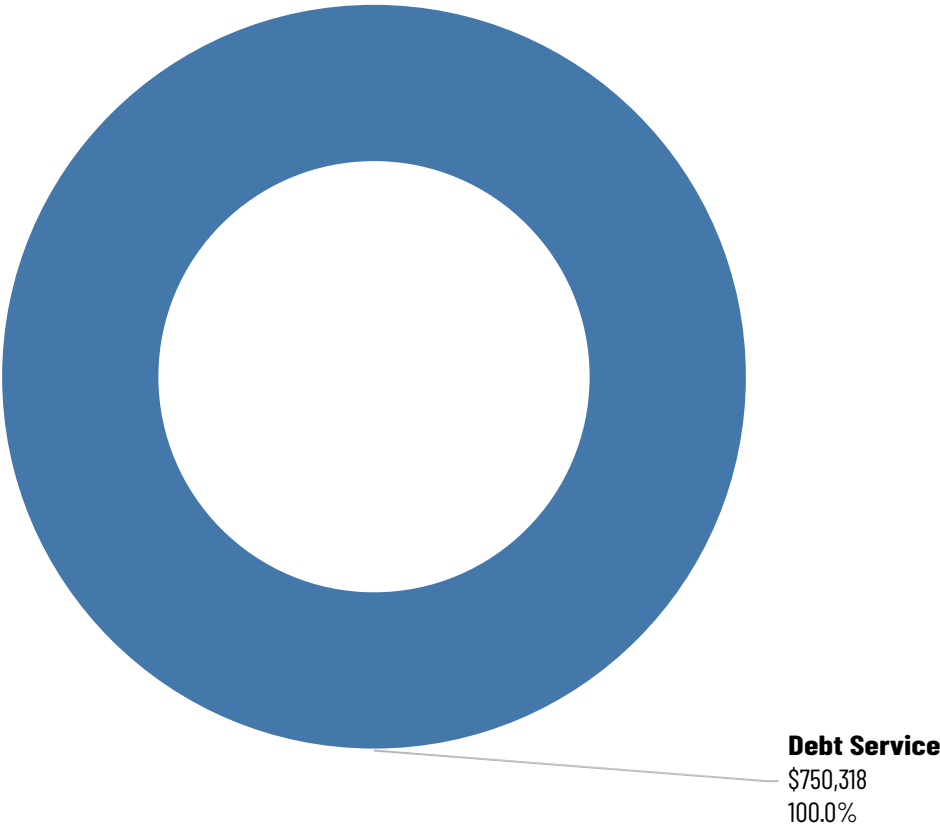


		FY 2026	FY 2027	Difference	% Change
30	Debt	844,441	750,318	(94,123)	(11.1)%
Total		844,441	750,318	(94,123)	(11.1)%

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.

Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Debt Service							
204.30.517-070.71	Principal	628,624	646,542	646,541	570,867	(75,675)	(11.7)%
204.30.517-070.72	Interest	215,815	197,899	168,118	179,451	(18,448)	(9.3)%
Debt Service Total		844,439	844,441	814,658	750,318	(94,123)	(11.1)%
Total		844,439	844,441	814,658	750,318	(94,123)	(11.1)%

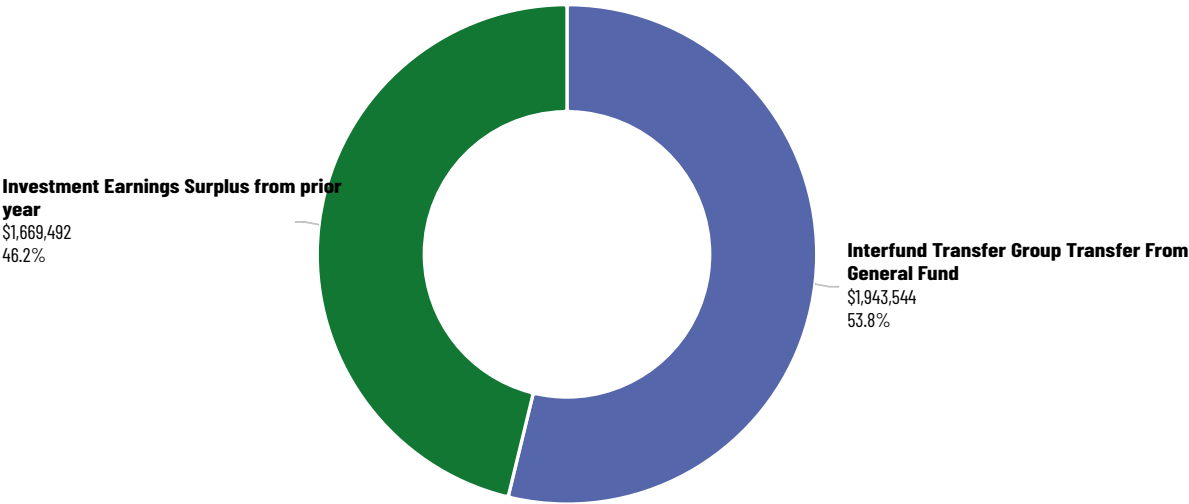
Expenditure Detail

			FY 2027
Debt Service Principal			
204.30.517-070.71	2019 Sales Tax Bond		418,403
204.30.517-070.71	Motorola Lease #1		152,464
Debt Service Principal Total			570,867
Debt Service Interest			
204.30.517-070.72	2019 Sales Tax Bond		160,977
204.30.517-070.72	Motorola Lease #1		18,474
Debt Service Interest Total			179,451
Total			750,318



Sales Tax Bond Fund

		FY 2026	FY 2027	Difference	% Change
Sales Tax Bond Fund					
304-381.00.01	Interfund Transfer Group Transfer From General Fund	1,943,544	1,943,544	0	—%
304-390.00	Investment Earnings Surplus from prior year	1,669,492	1,734,554	65,062	3.9%
Sales Tax Bond Fund Total		3,613,036	3,678,098	65,062	1.8%



		FY 2026	FY 2027	Difference	% Change
30	Debt	3,613,036	3,678,098	65,062	1.8%
Total		3,613,036	3,678,098	65,062	1.8%

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.

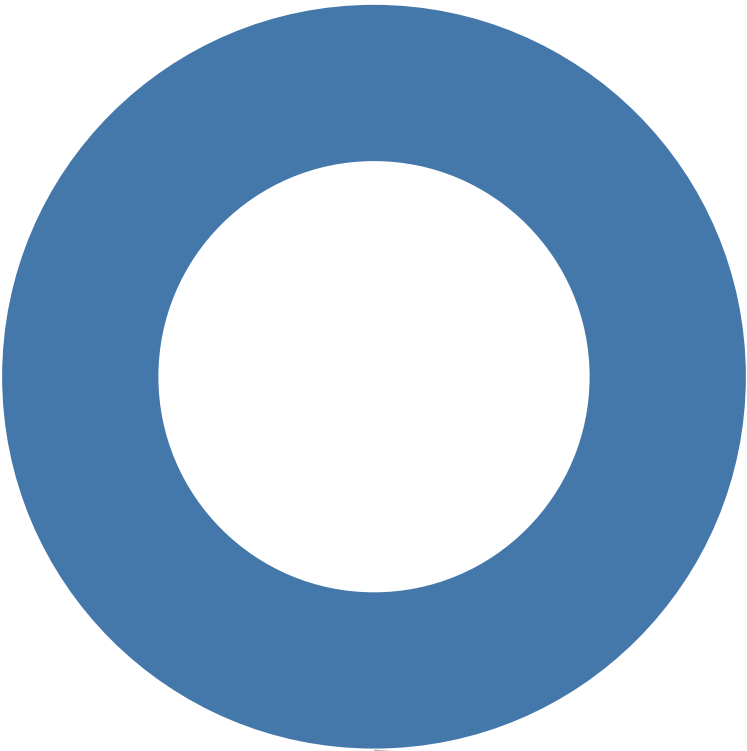
In Fiscal Year 2020, the City issued Sales Tax Revenue Bonds primarily to finance the design and construction of a new City Hall facility. The new City Hall will serve as a modern, centralized hub for municipal operations, enhancing accessibility, improving service delivery, and addressing the growing 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



Department Expenditures



Capital Expenses
\$1,734,554
100.0%

Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Operating Expenses							
304.30.517-030.31	Professional Services	2,048	0	2,048	0	0	—%
Operating Expenses Total		2,048	0	2,048	0	0	—%
Capital Expenses							
304.30.517-060.62	Building	14,900	3,613,036	0	3,678,098	65,062	1.8%
Capital Expenses Total		14,900	3,613,036	0	3,678,098	65,062	1.8%
Total		16,948	3,613,036	2,048	3,678,098	65,062	1.8%

Expenditure Detail

			FY 2027
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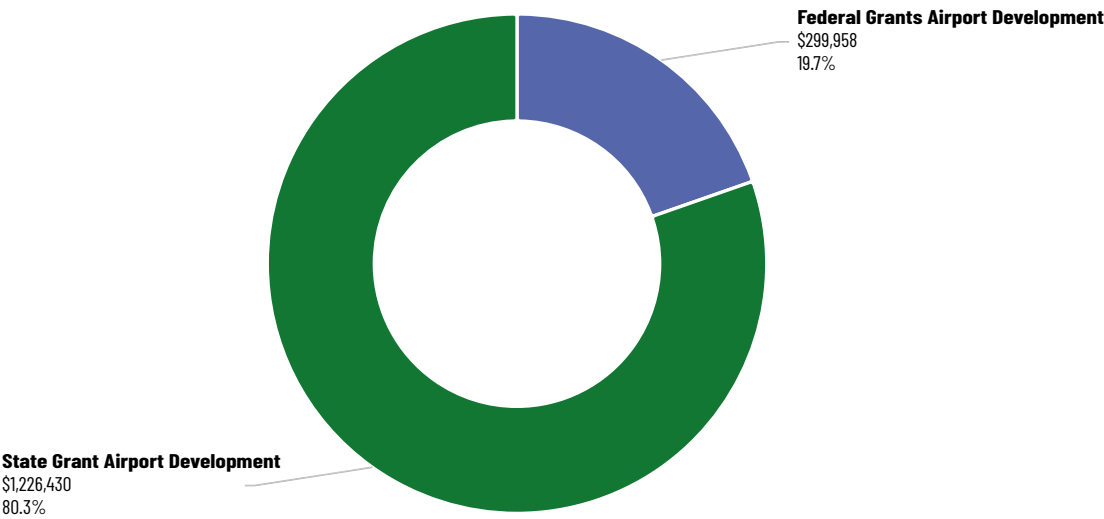
Capital Outlay Building

304.30.517-060.62	New City Hall		3,678,098
Capital Outlay Building Total			3,678,098
Total			3,678,098



Airport Construction

		FY 2026	FY 2027	Difference	% Change
Airport Construction					
341-331.41	Federal Grants Airport Development	299,958	242,497	(57,461)	(19.2)%
341-334.41	State Grant Airport Development	1,226,430	2,095,163	868,733	70.8%
341-381.00.07	Interfund Transfer Group Transfer From Airport Fund	0	1,084,439	1,084,439	100.0%
Airport Construction Total		1,526,388	3,422,099	1,895,711	124.2%



		FY 2026	FY 2027	Difference	% Change
60	Airport	1,526,388	3,422,099	1,895,711	124.2%
Total		1,526,388	3,422,099	1,895,711	124.2%

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.

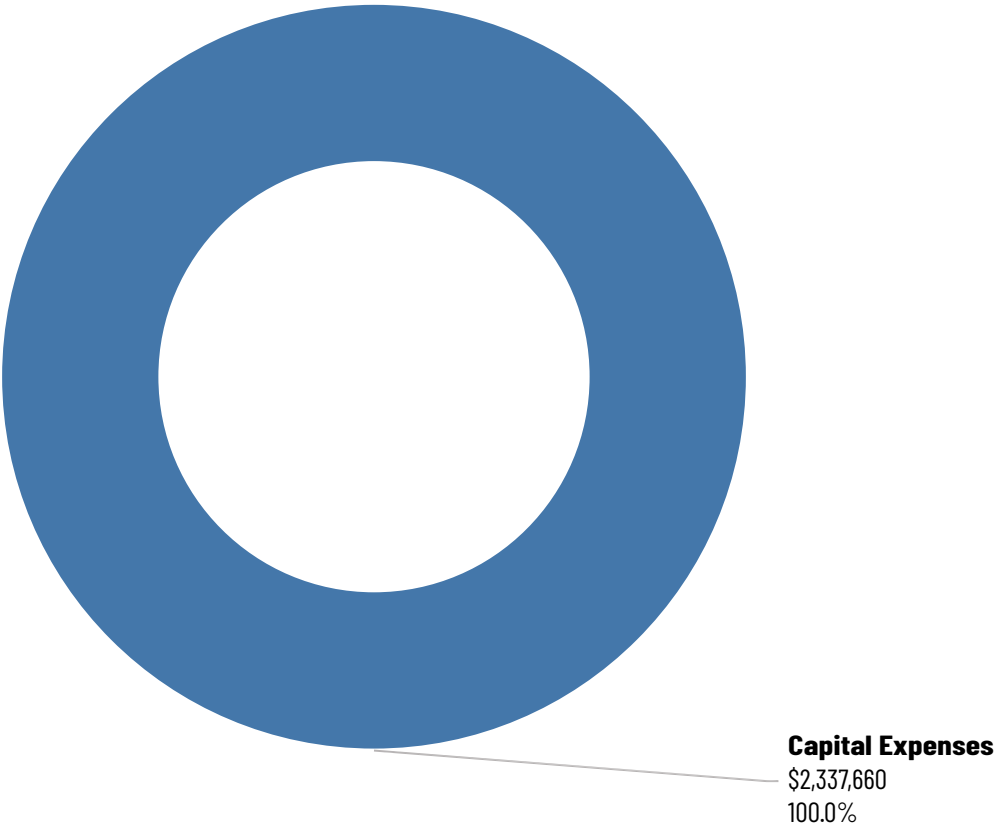
The primary revenues for the Airport Construction Fund are derived from federal and state grants, primarily from the Federal Aviation Administration (FAA) and the Florida Department of Transportation (FDOT). These grants are awarded on a project-specific basis and typically require local matching funds, 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.



Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Capital Expenses							
341.60.542-060.62	Building	209,095	893,101	800,974	1,788,415	895,314	100.2%
341.60.542-060.63	Infrastructure	369,975	633,287	859,732	1,633,684	1,000,397	158.0%
Capital Expenses Total		579,070	1,526,388	1,660,706	3,422,099	1,895,711	124.2%
Total		579,070	1,526,388	1,660,706	3,422,099	1,895,711	124.2%

Expenditure Detail

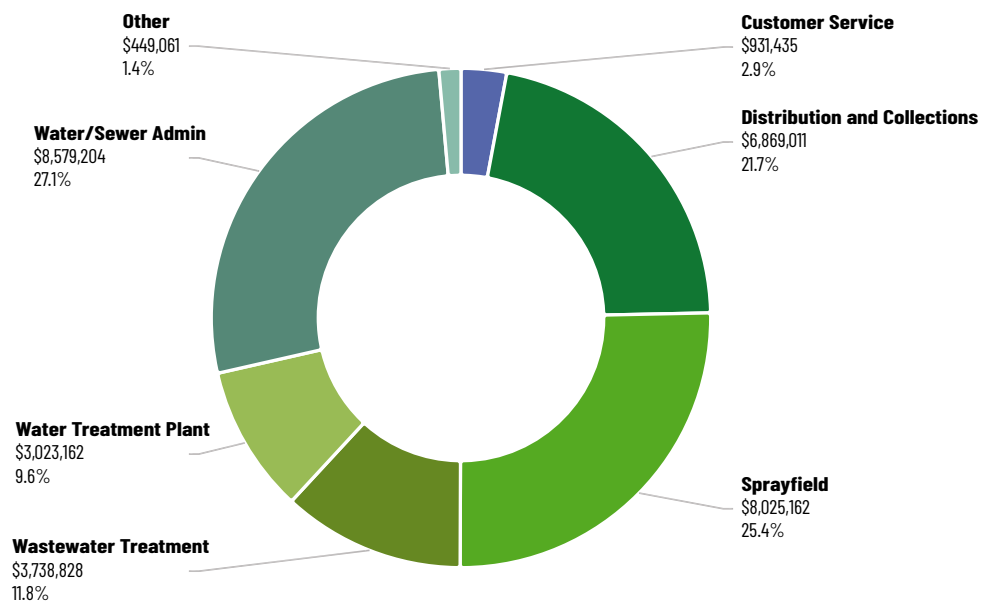
			FY 2027
Capital Outlay Building			
341.60.542-060.62	Hangar Roof Repairs RIF Grant		1,788,415
Capital Outlay Building Total			1,788,415
Capital Outlay Infrastructure			
341.60.542-060.63	Design & Construction Taxiway A FAA & FDOT Grant		249,245
341.60.542-060.63	Design & Construction Taxiway A Pipe Repairs FDOT Grant		300,000
341.60.542-060.63	Future Grant Projects		1,084,439
Capital Outlay Infrastructure Total			1,633,684
Total			3,422,099



Water-Sewer Utility

		FY 2026	FY 2027	Difference	% Change
Water-Sewer Utility					
410-329.10	Other Permits, Fees, Spec Assess Inspection Fee	5,000	5,000	0	—%
410-334.31	State Grant Water	5,861,525	0	(5,861,525)	(100.0)%
410-334.35.02	State Grant Sewer/Wastewtr Tourism/Econ Develop	1,552,044	0	(1,552,044)	(100.0)%
410-343.60.01	Physical Environment Water/Sewer Utility Water Service	8,475,224	8,475,224	0	—%
410-343.60.02	Physical Environment Water/Sewer Utility Sewer Service	8,972,266	8,972,266	0	—%
410-343.60.03	Physical Environment Water/Sewer Utility Tap Charges	71,379	111,025	39,646	55.5%
410-343.60.05	Physical Environment Water/Sewer Utility Misc Charges	43,480	45,958	2,478	5.7%
410-343.60.09	Physical Environment Water/Sewer Utility Septage	0	48,069	48,069	100.0%
410-361.10	Interest & Other Earnings Interest	178,274	178,274	0	—%
410-369.90	Other Misc Revenue Revenue	25,000	25,000	0	—%
410-369.90.07	Other Misc Revenue Revenue Delinquent Fees/ Penalties	276,129	276,129	0	—%
410-381.00.05	Interfund Transfer Group Transfer From Impact Fund	0	2,652,555	2,652,555	100.0%
410-390.00	Investment Earnings Surplus from prior year	6,279,114	4,923,813	(1,355,301)	(21.6)%
Water-Sewer Utility Total		31,739,435	25,713,313	(6,026,122)	(19.0)%

		FY 2026	FY 2027	Difference	% Change
70	Water/Sewer Admin	8,597,601	7,533,472	(1,064,129)	(12.4)%
71	Customer Service	940,956	1,022,997	82,041	8.7%
72	Water Treatment Plant	3,029,760	2,907,720	(122,040)	(4.0)%
74	Wastewater Treatment	3,764,547	2,664,245	(1,100,302)	(29.2)%
75	NFMIP Wastewater Treatment Plant	451,657	473,650	21,993	4.9%
76	Sprayfield	8,034,554	550,758	(7,483,796)	(93.1)%
77	GIS/SCADA	0	1,080,561	1,080,561	100.0%
78	Distribution and Collections	6,920,360	9,479,910	2,559,550	37.0%
Total		31,739,435	25,713,313	(6,026,122)	(19.0)%



Water Sewer Admin



Steve Brown, Executive Director of Utilities

Accomplishments: The city is rapidly growing and expanding. To meet the growing demand and infrastructure needs for future development, we have worked with the county to complete the North Florida Mega Industrial Park (NFMIP). In addition, we are currently working on several utility expansion projects, storm water program installation, and wastewater plant upgrades.

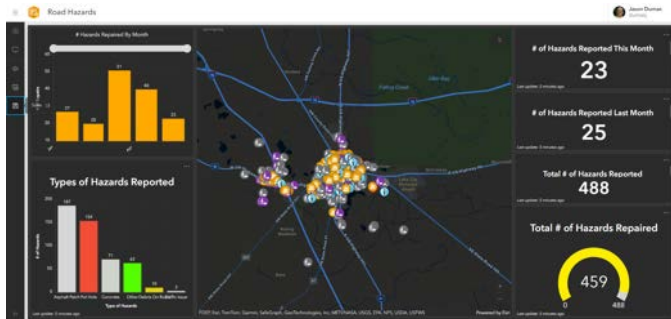
Goals: Optimize utility operations to improve efficiency and reduce costs. Maintain and modernize infrastructure to ensure reliable and high-quality service delivery. Ensure the financial sustainability of the utility enterprise fund. Secure necessary funding for capital projects and long-term utility planning. Optimize the use of resources, including staff, equipment, and materials. Develop a skilled and motivated workforce to meet the challenges of the future. Enhance customer satisfaction and address citizen concerns effectively.

Objectives:

- Upgrading and installing new utility infrastructure
- Develop and implement a utility master plan
- Reduce the overall infrastructure costs to the community by exploring grants, and collaborative partnerships with other agencies and utilizing alternative infrastructure approaches
- Attract and retain qualified professionals in the utility sector
- Provide training and development opportunities for employees to enhance their skills and knowledge
- Utilize Geographic Information Systems (GIS) mapping to track infrastructure and plan for future needs

GIS & SCADA Overview:

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.

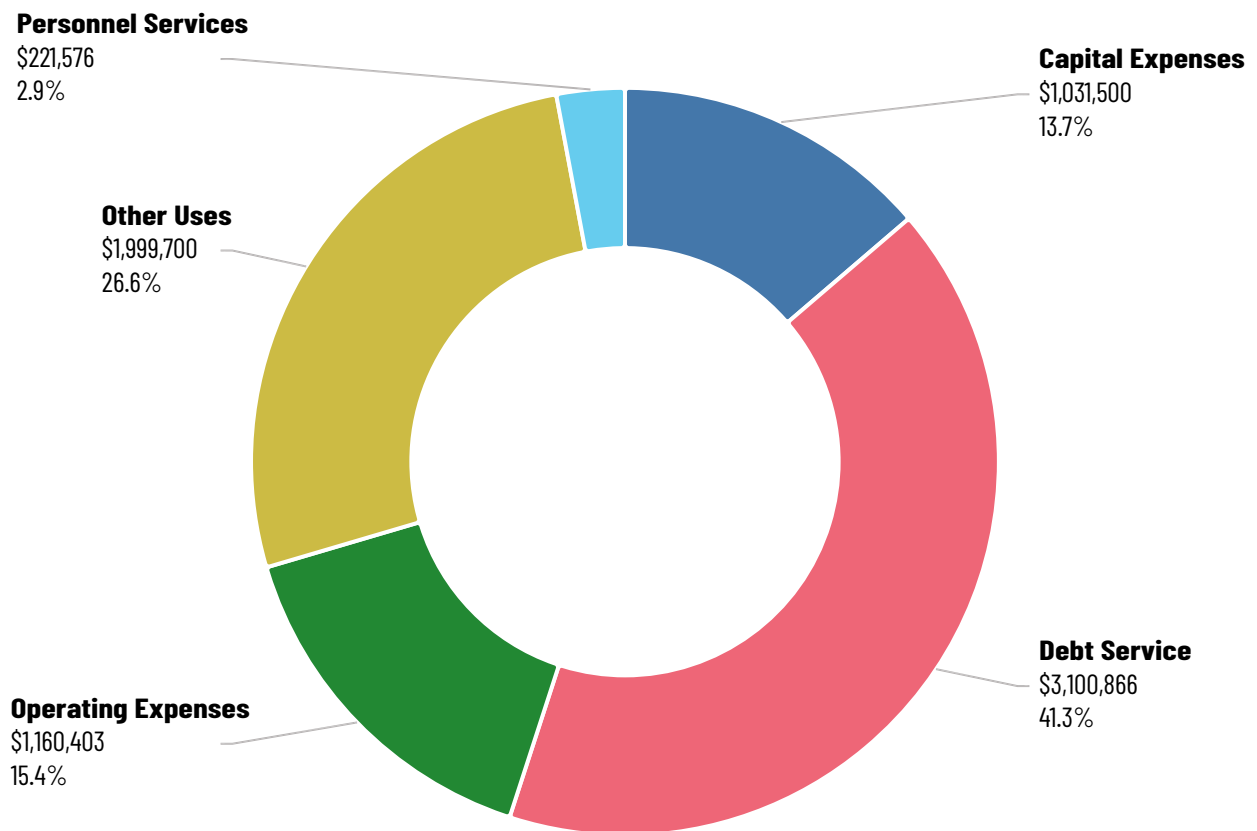


Supervisory Controls and Data Acquisition (SCADA) is a system of software and hardware elements that allow controls of industrial processes locally or at remote locations, advanced monitoring, and data collection in real time. A few of the key benefits are maintaining efficiency, processing data for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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
410.70.536-010.12	Salary	457,919	498,831	391,041	132,058	(366,773)	(73.5)%
410.70.536-010.14	Overtime	0	1,000	0	0	(1,000)	(100.0)%
410.70.536-010.21	FICA	33,141	38,302	28,417	10,109	(28,193)	(73.6)%
410.70.536-010.22	Retirement Contributions	87,346	94,502	73,351	44,506	(49,996)	(52.9)%
410.70.536-010.23	Life, Health & Disability	79,542	108,608	64,858	24,556	(84,052)	(77.4)%
410.70.536-010.24	Workers Compensation	8,836	5,296	7,601	2,735	(2,561)	(48.4)%
Personnel Services Total		666,784	746,539	565,268	213,964	(532,575)	(71.3)%
Operating Expenses							
410.70.536-030.31	Professional Services	46,265	360,000	4,900	360,000	0	—%
410.70.536-030.32	Accounting & Auditing	32,375	32,750	29,612	32,750	0	—%
410.70.536-030.34	Contractual Services	42,258	80,989	97,672	138,336	57,347	70.8%
410.70.536-030.40	Travel	20,178	29,250	6,039	1,000	(28,250)	(96.6)%
410.70.536-030.41	Communication Services	121,842	126,310	88,620	97,550	(28,760)	(22.8)%
410.70.536-030.42	Postage	112	250	0	250	0	—%
410.70.536-030.43	Utility Services	19,885	20,641	15,782	22,791	2,150	10.4%
410.70.536-030.44	Rental & Leases	10,383	7,500	5,568	4,200	(3,300)	(44.0)%
410.70.536-030.45	Insurance	439,690	529,139	306,658	455,156	(73,983)	(14.0)%
410.70.536-030.46	Repair & Maintenance	31,332	37,720	15,203	34,220	(3,500)	(9.3)%
410.70.536-030.47	Printing & Binding	325	700	0	700	0	—%
410.70.536-030.49	Other Current Charges	280,915	362,800	272,238	2,000	(360,800)	(99.4)%
410.70.536-030.51	Office Supplies	2,082	5,000	539	5,000	0	—%
410.70.536-030.52	Operating Supplies	28,030	48,100	31,258	6,000	(42,100)	(87.5)%
410.70.536-030.54	Books, Subscription & Membership	0	1,800	120	0	(1,800)	(100.0)%
410.70.536-030.55	Training	16,391	27,700	2,314	450	(27,250)	(98.4)%
Operating Expenses Total		1,092,063	1,670,649	876,523	1,160,403	(510,246)	(30.5)%
Capital Expenses							
410.70.536-060.61	Land	0	2,500	0	2,500	0	—%
410.70.536-060.62	Building	0	29,000	1,681,268	29,000	0	—%
410.70.536-060.63	Infrastructure	1,052,328	800,000	146,088	800,000	0	—%
410.70.536-060.64	Machinery & Equipment	0	161,000	39,787	200,000	39,000	24.2%
Capital Expenses Total		1,052,328	992,500	1,867,143	1,031,500	39,000	3.9%
Debt Service							
410.70.536-070.71	Principal	2,711,870	2,755,972	2,755,971	2,714,086	(41,886)	(1.5)%

Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
410.70.536-070.72	Interest	465,392	432,241	355,256	386,780	(45,461)	(10.5)%
Debt Service Total		3,177,262	3,188,213	3,111,227	3,100,866	(87,347)	(2.7)%
Other Uses							
410.70.536-070.78	Bond Expense Contra	(2,711,870)	0	(2,755,973)	0	0	—%
410.70.536-090.99.01	Other Uses	121,565	142,700	(18,773)	142,700	0	—%
410.70.536-090.99.02	Other Uses	0	877,000	0	300,000	(577,000)	(65.8)%
410.70.536-090.99.05	Other Uses	980,000	980,000	816,667	1,584,039	604,039	61.6%
Other Uses Total		(1,610,305)	1,999,700	(1,958,079)	2,026,739	27,039	1.4%
Total		4,378,133	8,597,601	4,462,081	7,533,472	(1,064,129)	(12.4)%

Expenditure Detail

FY 2027

Operating Expense Professional Services

410.70.536-030.31	Engineering/Surveyor Services	360,000
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	Operating Expense Professional Services Total	360,000
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Operating Expense Accounting & Auditing

410.70.536-030.32	Auditor Fees	32,750
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	Operating Expense Accounting & Auditing Total	32,750
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Operating Expense Contractual Services

410.70.536-030.34	Customer Service HVAC Quarterly Maintenance	2,400
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410.70.536-030.34	Janitorial Services	12,000
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410.70.536-030.34	New World Software Maintenance	123,936
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	Operating Expense Contractual Services Total	138,336
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Operating Expense Travel

410.70.536-030.40	FRWA Conference	1,000
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	Operating Expense Travel Total	1,000
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Operating Expense Communication Services

410.70.536-030.41	Comcast	2,650
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410.70.536-030.41	Comcast Business	81,500
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410.70.536-030.41	Dept of Management Services	13,400
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	Operating Expense Communication Services Total	97,550
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Operating Expense Postage

410.70.536-030.42	Postage	250
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	Operating Expense Postage Total	250
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Operating Expense Utility Services

410.70.536-030.43	Clay Electric	12,100
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410.70.536-030.43	FPL	450
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410.70.536-030.43	Water Sewer Utility	10,241
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	Operating Expense Utility Services Total	22,791
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Operating Expense Rental & Leases

410.70.536-030.44	Konica Copier Rental	1,700
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410.70.536-030.44	Specialized Equipment	2,500
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	Operating Expense Rental & Leases Total	4,200
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Expenditure Detail

			FY 2027
Operating Expense Insurance			
410.70.536-030.45	Property Insurance		455,156
Operating Expense Insurance Total			455,156
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	Pest Control		420
410.70.536-030.46	Security Camera Repairs		2,500
410.70.536-030.46	Truck and Equipment		7,000
Operating Expense Repair & Maintenance Total			34,220
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
Operating Expense Other Current Charges			
410.70.536-030.49	Advertising		2,000
Operating Expense Other Current Charges Total			2,000
Operating Expense Office Supplies			
410.70.536-030.51	Office Supplies		5,000
Operating Expense Office Supplies Total			5,000
Operating Expense Operating Supplies			
410.70.536-030.52	Fuel - Other		1,000
410.70.536-030.52	Warehouse Shelving		5,000
Operating Expense Operating Supplies Total			6,000
Operating Expense Training			
410.70.536-030.55	FRWA Conference		450
Operating Expense Training Total			450
Capital Outlay Land			
410.70.536-060.61	Easements		2,500
Capital Outlay Land Total			2,500

Expenditure Detail

FY 2027			
Capital Outlay Infrastructure			
410.70.536-060.63	Unassigned utility projects		800,000
Capital Outlay Infrastructure Total			800,000
Capital Outlay Machinery & Equipment			
410.70.536-060.64	Asset Management Software		200,000
Capital Outlay Machinery & Equipment Total			200,000
Debt Service Principal			
410.70.536-070.71	2016 SRL Refunding		782,000
410.70.536-070.71	2020A Refunding		1,655,346
410.70.536-070.71	2020B Series		276,740
Debt Service Principal Total			2,714,086
Debt Service Interest			
410.70.536-070.72	2016 SRL Refunding		39,264
410.70.536-070.72	2020A Refunding		224,655
410.70.536-070.72	2020B Series		122,861
Debt Service Interest Total			386,780
Other Uses Other Uses Allocations			
Other Uses Other Uses Bad Debts			
Other Uses Other Uses Contingency			
410.70.536-090.99.05	General Fund Services for Water/Sewer Fund		1,584,039
410.70.536-090.99.01	Bad Debt		142,700
410.70.536-090.99.02	Contingency		300,000
Other Uses Other Uses Allocations Total			1,584,039
Other Uses Other Uses Bad Debts Total			142,700
Other Uses Other Uses Contingency Total			300,000
Total			7,290,508

Department Positions

Account	Position	FY 2026	FY 2027
Water Sewer Admin			
410.70.536	Executive Director of Utilities	1	1

Department Positions

Account	Position	FY 2026	FY 2027
	GIS Analyst	2	0
	GIS Supervisor	1	0
	SCADA Analyst	1	0
	Senior SCADA Analyst	1	0
Total		6	1

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Water Sewer Admin				
2020	CHEVROLET SILVERADO 1500	42,184	45,000	Leased
2020	CHEVROLET SILVERADO 1500	11,789	45,000	Owned
2020	CHEVROLET MALIBU	9,973	30,000	Owned
Grand Total			120,000	

Customer Service



Katrina Medearis, Customer Service Director

Accomplishments:

Implementing online portals and automated systems to handle billing, payments, and account inquiries, reducing reliance on phone calls and paper processes. Automating routine tasks such as billing and payment reminders to improve efficiency and reduce manual effort. Adopting technologies to create a more positive customer interaction, optimize operations, and enhance customer journeys. Implementing daily processes and reports to minimize write off balances and increase revenue. More Community Involvement: Increased community engagement by attending and supporting community events; strengthening relationships by building personal connections and making citizens feel heard and valued. Improved efficiency and streamlined operations.

Goals:

To focus on continuous improvement of employee knowledge and skills, retain experienced staff, and leverage technology to improve customer service. Implementing ongoing training programs, implementing Tyler Cashiering Software, and maintaining a positive work environment. Continue to decrease annual write off balances.

Objectives:

- Build customer relationships and improve customer experience, to increase positive feedback from the citizens of the City of Lake City
- Efficient workflows and procedures: Invest in employee training and inter-departmental collaboration to optimize resources and time
- Proactive Service: Implementing processes to get out in front of potential issues before they arise
- Foster community involvement within the department: encouraging active engagement with the community, building relationships with our customers and external organizations

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.

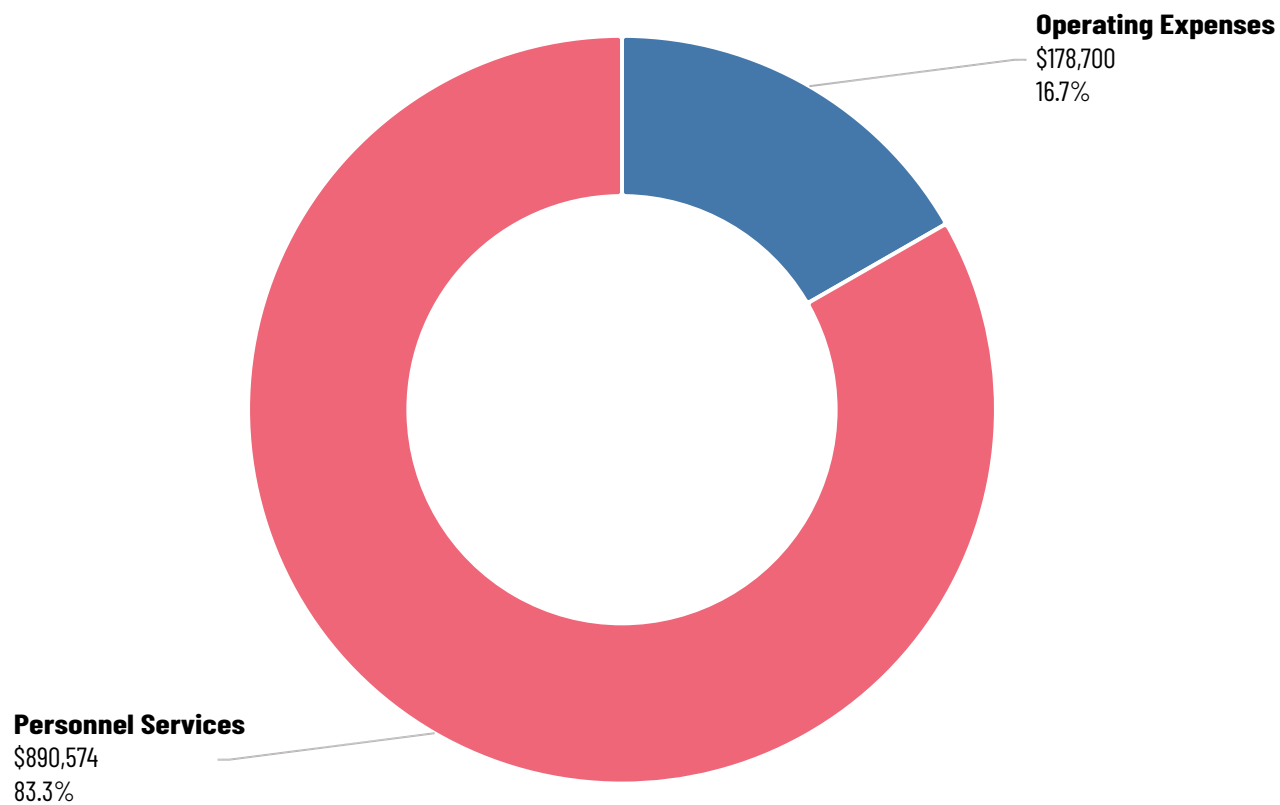
Growth Management & Development Support: Through the Tap & Impact Division, Customer Service partners with Growth Management Department and County Officials to facilitate new residential and commercial developments. This includes identifying new service areas, onboards customers, and streamlining utility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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
410.71.536-010.12	Salary	495,126	547,885	413,068	568,855	20,970	3.8%
410.71.536-010.21	FICA	35,395	41,913	29,598	43,517	1,604	3.8%
410.71.536-010.22	Retirement Contributions	71,521	77,517	64,936	89,608	12,091	15.6%
410.71.536-010.23	Life, Health & Disability	95,198	97,862	79,788	173,942	76,080	77.7%
410.71.536-010.24	Workers Compensation	1,108	712	880	625	(87)	(12.2)%
Personnel Services Total		698,347	765,889	588,270	876,547	110,658	14.4%
Operating Expenses							
410.71.536-030.34	Contractual Services	75,686	88,100	66,176	83,200	(4,900)	(5.6)%
410.71.536-030.40	Travel	2,735	2,500	4,363	3,500	1,000	40.0%
410.71.536-030.41	Communication Services	984	1,367	768	1,250	(117)	(8.6)%
410.71.536-030.42	Postage	39,870	42,200	31,141	42,200	0	—%
410.71.536-030.44	Rental & Leases	668	1,300	676	1,300	0	—%
410.71.536-030.46	Repair & Maintenance	710	3,900	0	1,000	(2,900)	(74.4)%
410.71.536-030.47	Printing & Binding	102	1,100	0	1,100	0	—%
410.71.536-030.48	Promotional Activities	849	1,000	512	1,500	500	50.0%
410.71.536-030.51	Office Supplies	5,158	5,200	3,693	5,200	0	—%
410.71.536-030.52	Operating Supplies	12,744	27,550	17,489	4,900	(22,650)	(82.2)%
410.71.536-030.55	Training	850	850	900	1,300	450	52.9%
Operating Expenses Total		140,357	175,067	125,718	146,450	(28,617)	(16.3)%
Total		838,704	940,956	713,988	1,022,997	82,041	8.7%

Expenditure Detail

FY 2027

Operating Expense Contractual Services

410.71.536-030.34	Enco	19,000
410.71.536-030.34	Invoice Cloud Platform	40,000
410.71.536-030.34	Record Destruction	650
410.71.536-030.34	Tyler Payment Fees	23,550
Operating Expense Contractual Services Total		83,200

Operating Expense Travel

410.71.536-030.40	Florida Rural Water	1,000
410.71.536-030.40	Sensus Conference	2,500
Operating Expense Travel Total		3,500

Operating Expense Communication Services

410.71.536-030.41	AT&T Mobility	700
410.71.536-030.41	Verizon	550
Operating Expense Communication Services Total		1,250

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	Misc. Repair Items for Customer Service Equipment	1,000
Operating Expense Repair & Maintenance Total		1,000

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	1,500
Operating Expense Promotional Activities Total		1,500

Operating Expense Office Supplies

410.71.536-030.51	Copy Paper	1,200
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Expenditure Detail

			FY 2027
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 Shirts		1,400
410.71.536-030.52	Computers - Replacement		2,000
410.71.536-030.52	Operating Supplies		1,500
Operating Expense Operating Supplies Total			4,900
Operating Expense Training			
410.71.536-030.55	Florida Rural Water		450
410.71.536-030.55	Sensus Registration		850
Operating Expense Training Total			1,300
Total			146,450

Department Positions

Account	Position	FY 2026	FY 2027
Customer Service			
410.71.536	Customer Service Manager	1	1
	Customer Service Rep I/II/III	8	4
	Billing Coordinator	0	1
	Billing Coordinator Assistance	0	1
	Director of Customer Service	1	1
	Utility Service Coordinator	1	1
	Utility Service Coordinator Assistant	0	1
	Utility Collections Coordinator	0	1
Total		11	11

Water Treatment Plant



Michael Osborn, Water Treatment Plant Director

Accomplishments:

Price Creek WTP won the medium size plant of the year award for the second consecutive year. We updated the Lake City's Cross-Connection Control Program. The Water Treatment Plant has joined Water ISAC to keep us up to date with all new security and resilience measures.

Goals:

Continue to set high standards for excellence in the water treatment field.

Objectives:

- Update the EPA required Risk and Resiliency Assessment and Emergency Response Plan
- Upgrade our West Booster Pump Station PLC's and security protocols
- Upgrade our plant SCADA system for enhanced security
- Paint our Elevated Ground Storage Tank
- Work with the rest of the City Departments to make sure our Citizens receive the best services possible

Water Treatment Plant Overview:

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.



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.



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.

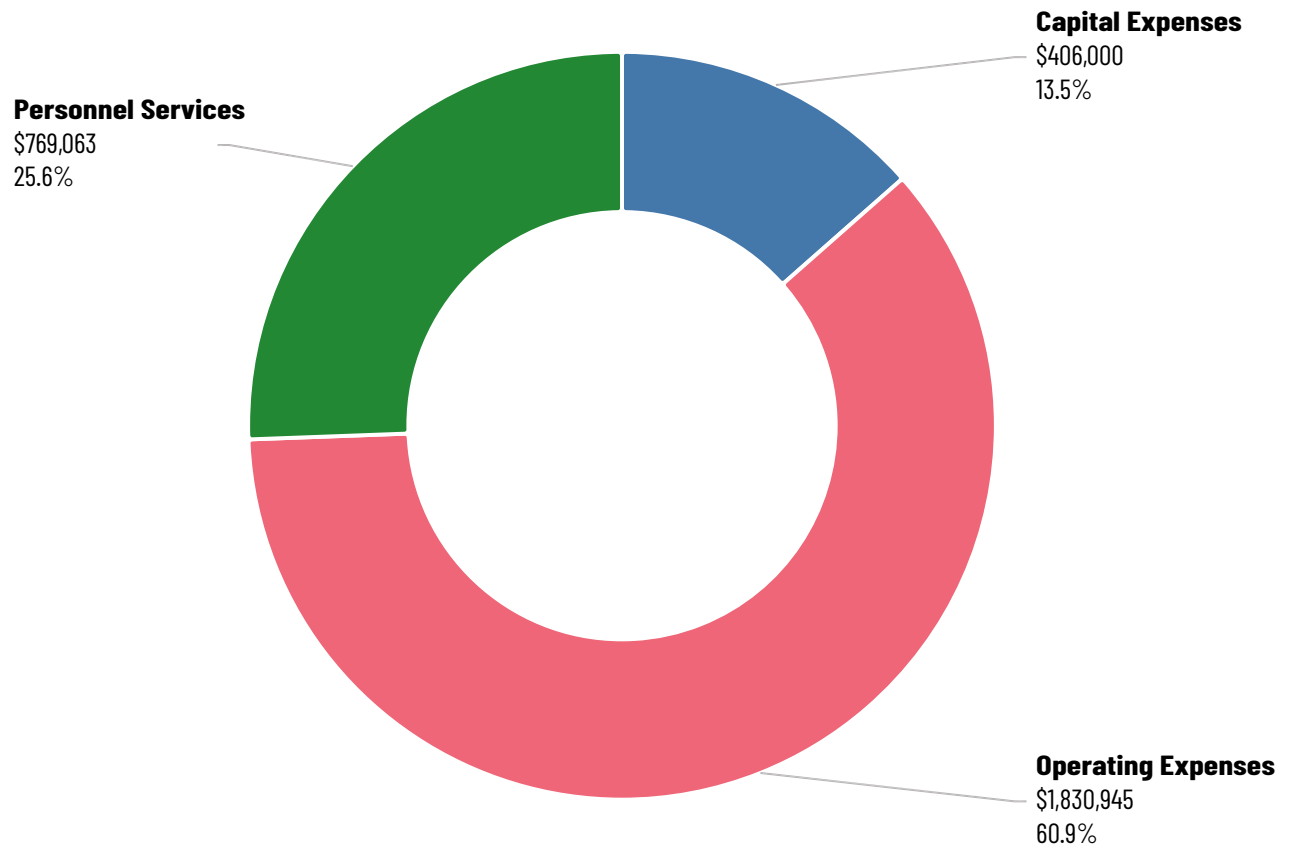


Our commitment extends beyond our facility gates. We manage auto flushers in our distribution system to ensure fresh water circulation and uphold optimal water quality. Additionally, we rigorously oversee the City's Cross-Connection Control Program, protecting the distribution system from external contaminants. 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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
410.72.536-010.12	Salary	465,256	489,366	326,557	479,224	(10,142)	(2.1)%
410.72.536-010.14	Overtime	8,948	10,000	4,133	10,000	0	—%
410.72.536-010.21	FICA	32,886	37,781	23,653	35,994	(1,787)	(4.7)%
410.72.536-010.22	Retirement Contributions	72,647	73,238	56,405	79,805	6,567	9.0%
410.72.536-010.23	Life, Health & Disability	134,506	143,466	72,068	134,420	(9,046)	(6.3)%
410.72.536-010.24	Workers Compensation	15,610	9,255	5,954	8,422	(833)	(9.0)%
Personnel Services Total		729,852	763,106	488,770	747,865	(15,241)	(2.0)%
Operating Expenses							
410.72.536-030.31	Professional Services	59,975	100,000	39,900	50,000	(50,000)	(50.0)%
410.72.536-030.34	Contractual Services	117,305	221,600	61,110	231,600	10,000	4.5%
410.72.536-030.40	Travel	1,613	3,400	511	4,000	600	17.6%
410.72.536-030.41	Communication Services	10,779	14,740	11,218	16,180	1,440	9.8%
410.72.536-030.42	Postage	349	1,500	1	1,000	(500)	(33.3)%
410.72.536-030.43	Utility Services	458,184	482,650	352,678	518,075	35,425	7.3%
410.72.536-030.44	Rental & Leases	53,312	78,079	46,848	76,450	(1,629)	(2.1)%
410.72.536-030.46	Repair & Maintenance	196,258	411,500	210,699	254,200	(157,300)	(38.2)%
410.72.536-030.47	Printing & Binding	466	2,700	0	2,700	0	—%
410.72.536-030.48	Promotional Activities	5,121	6,500	4,677	7,500	1,000	15.4%
410.72.536-030.49	Other Current Charges	930	4,450	300	5,650	1,200	27.0%
410.72.536-030.51	Office Supplies	789	2,500	1,324	2,000	(500)	(20.0)%
410.72.536-030.52	Operating Supplies	397,599	528,070	316,356	566,285	38,215	7.2%
410.72.536-030.54	Books, Subscription & Membership	1,253	1,765	325	1,815	50	2.8%
410.72.536-030.55	Training	7,014	11,500	7,511	16,400	4,900	42.6%
Operating Expenses Total		1,310,947	1,870,954	1,053,458	1,753,855	(117,099)	(6.3)%
Capital Expenses							
410.72.536-060.64	Machinery & Equipment	140,471	395,700	290,355	406,000	10,300	2.6%
Capital Expenses Total		140,471	395,700	290,355	406,000	10,300	2.6%
Total		2,181,270	3,029,760	1,832,583	2,907,720	(122,040)	(4.0)%

Expenditure Detail

FY 2027

Operating Expense Professional Services

410.72.536-030.31	Engineering for projects	50,000
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	Operating Expense Professional Services Total	50,000
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Operating Expense Contractual Services

410.72.536-030.34	Back Flow Testing	225,000
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410.72.536-030.34	MCA Camera Licenses	6,600
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	Operating Expense Contractual Services Total	231,600
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Operating Expense Travel

410.72.536-030.40	FRWA Water Conference	4,000
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	Operating Expense Travel Total	4,000
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Operating Expense Communication Services

410.72.536-030.41	AT&T Mobility	5,700
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410.72.536-030.41	Comcast	8,000
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410.72.536-030.41	Security Monitoring	700
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410.72.536-030.41	Sierra wireless	480
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410.72.536-030.41	Verizon	1,300
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	Operating Expense Communication Services Total	16,180
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Operating Expense Postage

410.72.536-030.42	Misc. Postage	1,000
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	Operating Expense Postage Total	1,000
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Operating Expense Utility Services

410.72.536-030.43	Florida Power & Light	312,075
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410.72.536-030.43	Water Sewer Utility	206,000
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	Operating Expense Utility Services Total	518,075
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Operating Expense Rental & Leases

410.72.536-030.44	Konica Copier Lease	1,450
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410.72.536-030.44	LOX Tank Rental	37,000
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410.72.536-030.44	Misc. Rentals	10,000
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410.72.536-030.44	Vehicle Lease	28,000
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	Operating Expense Rental & Leases Total	76,450
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Operating Expense Repair & Maintenance

410.72.536-030.46	Annual Instrumentation Calibration	23,000
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410.72.536-030.46	Distilled Water System PM	1,500
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Expenditure Detail

		FY 2027
410.72.536-030.46	FDEP Tank Repairs	5,000
410.72.536-030.46	General Maintenance Repairs	80,000
410.72.536-030.46	General PM	55,000
410.72.536-030.46	Generator PM	23,000
410.72.536-030.46	Hach PM Service for Turbidity, DR3900, And Chlorine Meters	3,700
410.72.536-030.46	HVAC PM Service	2,000
410.72.536-030.46	New Door Handles for Plant	6,000
410.72.536-030.46	Paint for Plant Equipment and Facilities	5,000
410.72.536-030.46	Safety Light Battery Replacement	1,000
410.72.536-030.46	UPS System Servicing and PM	5,000
410.72.536-030.46	Vehicle Maintenance for City Owned Trucks	15,000
410.72.536-030.46	Vehicle Maintenance for Lease	4,000
410.72.536-030.46	Xylem Ozone System Service	25,000
Operating Expense Repair & Maintenance Total		254,200
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	Fair promotions	1,000
410.72.536-030.48	Misc. Promotion	1,500
410.72.536-030.48	Water Conservation	5,000
Operating Expense Promotional Activities Total		7,500
Operating Expense Other Current Charges		
410.72.536-030.49	Operation Licensing	1,400
410.72.536-030.49	Plant Permit	4,000
410.72.536-030.49	Tank Permits	250
Operating Expense Other Current Charges Total		5,650
Operating Expense Office Supplies		
410.72.536-030.51	Office Supplies for Normal Operations	2,000
Operating Expense Office Supplies Total		2,000
Operating Expense Operating Supplies		
410.72.536-030.52	Aspen Pest Control	255
410.72.536-030.52	Fuel - Other	35,000
410.72.536-030.52	Fuel - Vehicles	25,000
410.72.536-030.52	Hydrant flusher	9,000

Expenditure Detail

			FY 2027
410.72.536-030.52	Lab Analysis		55,000
410.72.536-030.52	Misc. Items		20,000
410.72.536-030.52	Pest Control		250
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		4,000
410.72.536-030.52	WTP Ammonia		55,000
410.72.536-030.52	WTP Chlorine		123,000
410.72.536-030.52	WTP Lox		180,000
410.72.536-030.52	WTP Poly Orthophosphate		55,000
Operating Expense Operating Supplies Total			566,285
Operating Expense Books, Subscription & Membership			
410.72.536-030.54	Florida Rural Water Assoc.		750
410.72.536-030.54	Florida Section AWWA		350
410.72.536-030.54	FWPCOA		315
410.72.536-030.54	Water ISAC		400
Operating Expense Books, Subscription & Membership Total			1,815
Operating Expense Training			
410.72.536-030.55	CEU		10,500
410.72.536-030.55	New Rules and Regulation Training		1,000
410.72.536-030.55	Safety		4,900
Operating Expense Training Total			16,400
Capital Outlay Machinery & Equipment			
410.72.536-060.64	Chemical Tank Replacements (3)		30,000
410.72.536-060.64	EMP Defense lightning Suppressor		21,000
410.72.536-060.64	Gate controllers for plant		30,000
410.72.536-060.64	Metal Siding		35,000
410.72.536-060.64	Purchase of truck 251		5,000
410.72.536-060.64	R & R for Equipment		50,000
410.72.536-060.64	Tank Mixers for Main Plant		85,000
410.72.536-060.64	Upgrade Fire wall		10,000
410.72.536-060.64	Well PLC Upgrade		140,000
Capital Outlay Machinery & Equipment Total			406,000
Total			2,159,855

Department Positions

Account	Position	FY 2026	FY 2027
Water Treatment Plant			
410.72.536	Director Water Plant	1	1
	WTP Intern	1	0
	Chief Operator	1	1
	WTP Operators A/B/C/Trainee	5	5
Total		8	7

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Water Treatment Plant				
2020	CHEVY SILVERADO 1500	20,058	45,000	Owned
2020	CHEVROLET SILVERADO 1500	34,621	45,000	Owned
2026	CHEVROLET SILVERADO 1500	283	45,000	Leased
2026	CHEVROLET SILVERADO 2500	0	52,349	Leased
2021	CHEVROLET SILVERADO 1500	39,094	45,000	Leased
Grand Total			232,349	

Wastewater Treatment



Cody Pridgeon, Wastewater Treatment Plant Director

Accomplishments:

This year, we successfully completed the \$5.5 million Saint Margaret's Rehabilitation Project, marking the first major upgrade to the facility since the late 1990s. In addition, we are implementing a Supervisory Control and Data Acquisition (SCADA) system at the Saint Margarets facility. This technology will enable remote monitoring and control of the treatment process, providing early alerts to prevent non-compliance and ensuring timely corrective action. Both the Kicklighter and Saint Margarets facilities have maintained full regulatory compliance throughout the year.

Goals:

Complete the SCADA project and reduce staffing requirements at the Saint Margarets Facility from 16 hours a day to 8 hours a day.

Objectives:

- Maintain compliance with FDEP rules and regulations
- Continue necessary upgrades to both facilities
- Bring chemical usage down to a minimum
- Train operators on controlling the plant through SCADA
- Implement a more detailed preventative maintenance program for each facility

Wastewater Department Overview:



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.

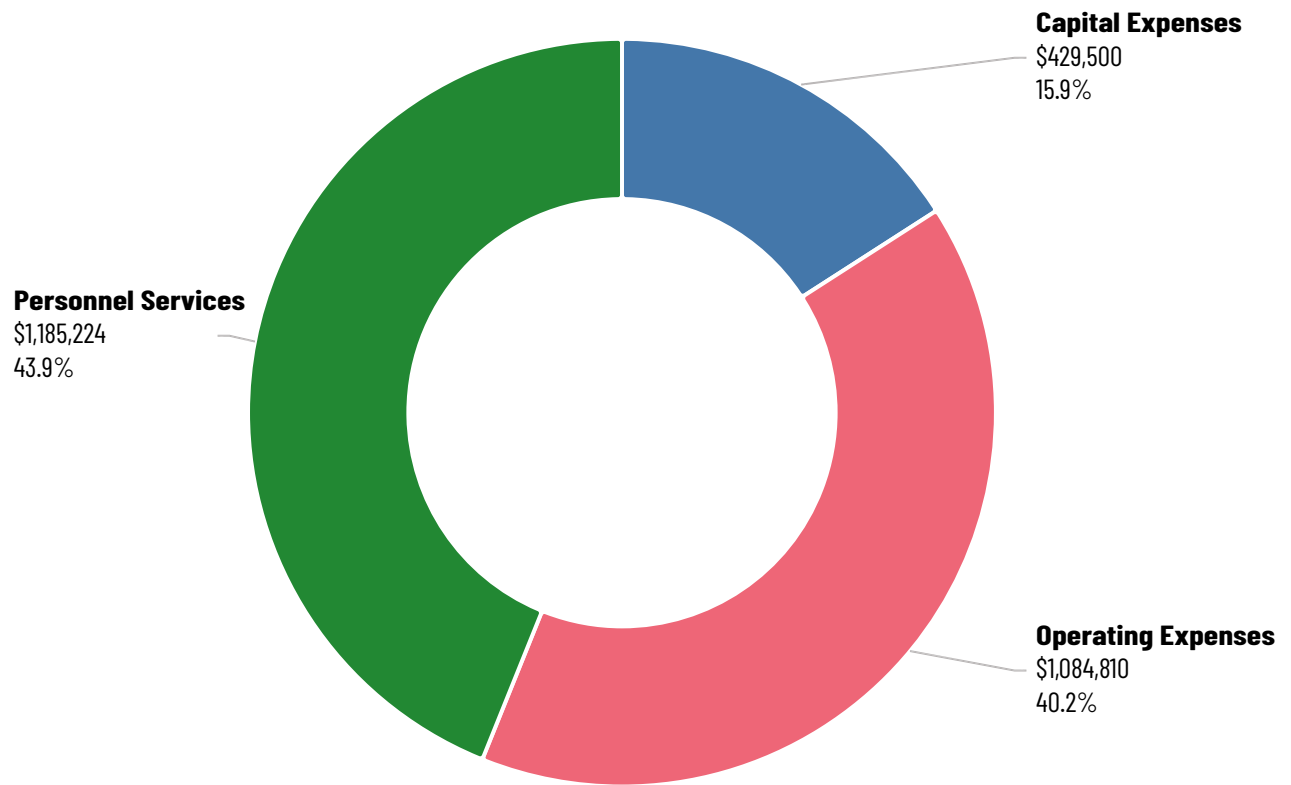
Environmental Compliance:

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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
410.74.536-010.12	Salary	642,941	743,578	528,012	760,366	16,788	2.3%
410.74.536-010.14	Overtime	20,203	20,000	20,230	20,000	0	—%
410.74.536-010.21	FICA	47,703	57,460	39,806	58,381	921	1.6%
410.74.536-010.22	Retirement Contributions	81,746	91,928	71,040	99,475	7,547	8.2%
410.74.536-010.23	Life, Health & Disability	139,022	178,112	99,855	199,054	20,942	11.8%
410.74.536-010.24	Workers Compensation	20,872	13,595	9,799	13,660	65	0.5%
Personnel Services Total		952,487	1,104,673	768,742	1,150,936	46,263	4.2%
Operating Expenses							
410.74.536-030.31	Professional Services	86,624	100,000	13,590	100,000	0	—%
410.74.536-030.34	Contractual Services	120,419	166,575	83,597	166,575	0	—%
410.74.536-030.40	Travel	99	3,500	0	3,500	0	—%
410.74.536-030.41	Communication Services	7,334	8,536	6,266	10,400	1,864	21.8%
410.74.536-030.42	Postage	44	100	0	100	0	—%
410.74.536-030.43	Utility Services	301,840	372,100	225,028	385,850	13,750	3.7%
410.74.536-030.44	Rental & Leases	15,144	30,300	16,648	23,521	(6,779)	(22.4)%
410.74.536-030.46	Repair & Maintenance	89,975	118,363	102,288	126,363	8,000	6.8%
410.74.536-030.47	Printing & Binding	0	500	249	500	0	—%
410.74.536-030.51	Office Supplies	755	3,000	0	1,500	(1,500)	(50.0)%
410.74.536-030.52	Operating Supplies	225,633	262,900	181,996	260,500	(2,400)	(0.9)%
410.74.536-030.54	Books, Subscription & Membership	600	1,500	0	1,500	0	—%
410.74.536-030.55	Training	1,126	3,500	460	3,500	0	—%
Operating Expenses Total		849,592	1,070,874	630,122	1,083,809	12,935	1.2%
Capital Expenses							
410.74.536-060.63	Infrastructure	289,260	1,555,000	772,895	165,000	(1,390,000)	(89.4)%
410.74.536-060.64	Machinery & Equipment	36,639	34,000	17,082	264,500	230,500	677.9%
Capital Expenses Total		325,899	1,589,000	789,977	429,500	(1,159,500)	(73.0)%
Total		2,127,978	3,764,547	2,188,841	2,664,245	(1,100,302)	(29.2)%

Expenditure Detail

			FY 2027
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		4,200
410.74.536-030.41	Comcast		4,400
410.74.536-030.41	Verizon		1,200
Operating Expense Communication Services Total			10,400
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		105,750
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			385,850
Operating Expense Rental & Leases			
410.74.536-030.44	Konica - Saint Margarets Copier		1,300
410.74.536-030.44	Truck Lease		19,221
410.74.536-030.44	Uniform Rental		3,000
Operating Expense Rental & Leases Total			23,521
Operating Expense Repair & Maintenance			
410.74.536-030.46	Electrical Repairs		12,000
410.74.536-030.46	Equipment Repairs		50,000

Expenditure Detail

			FY 2027
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	Shade Cloth for CCC		8,000
410.74.536-030.46	Truck Maintenance		1,400
Operating Expense Repair & Maintenance Total			126,363
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		1,500
Operating Expense Office Supplies Total			1,500
Operating Expense Operating Supplies			
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			260,500
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 2027			
Capital Outlay Infrastructure			
410.74.536-060.63	Kicklighter SCADA Upgrades		165,000
Capital Outlay Infrastructure Total			165,000
Capital Outlay Machinery & Equipment			
410.74.536-060.64	New Crane Truck		199,500
410.74.536-060.64	Spare Digester Pump		65,000
Capital Outlay Machinery & Equipment Total			264,500
Total			1,513,309

Department Positions

Account	Position	FY 2026	FY 2027
Wastewater Treatment			
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

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Wastewater Treatment				
2026	CHEVROLET SILVERADO 1500	834	45,000	Leased
2026	CHEVROLET SILVERADO 1500	2,484	45,000	Leased
2014	FORD F-550 w/crane	36,857	180,000	Owned
2020	CHEVROLET SILVERADO 1500	35,047	45,000	Owned
2020	CHEVROLET SILVERADO 1500	47,655	45,000	Owned
Grand Total			360,000	

NFMIP Wastewater Treatment Plant



Cody Pridgeon, Wastewater Treatment Plant Director

Accomplishments:

Partnering with the County for the operation of the NFMIP Wastewater Facility was a major accomplishment. The City wastewater department took on the operation of a 3rd facility without any additional staff.

Goals:

Collaborate with Columbia County to secure the development of an injection well, which will allow for the decommissioning of the temporary sprayfield.

Objectives:

- Maintain compliance with FDEP rules and regulations
- Create additional revenue stream through treating landfill leachate
- Bring chemical usage down to a minimum
- Train Kicklighter and Saint Margarets operators on operating the more advanced NFMIP Treatment Facility
- Implement a more detailed preventative maintenance program for each facility

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.

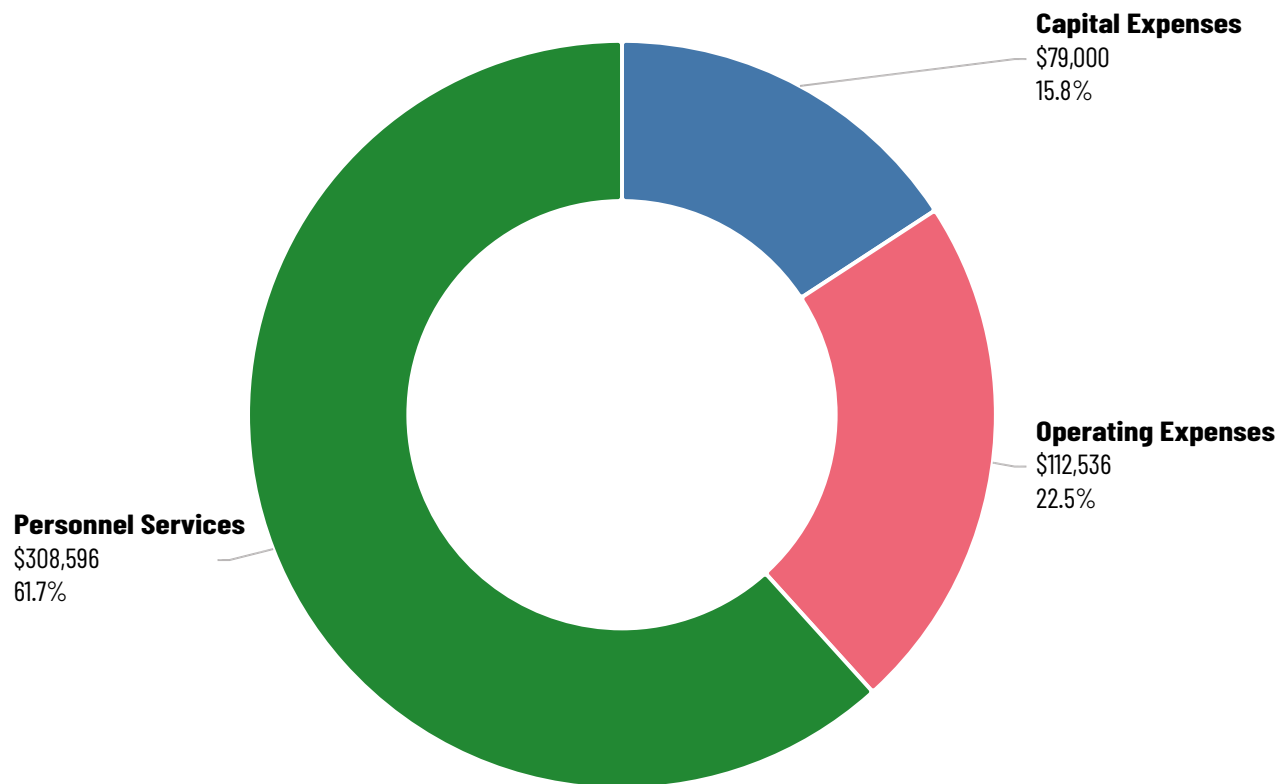
The project is a result of a strategic partnership between the City of Lake City and Columbia County, both of which are committed to investing in shared infrastructure to drive economic development. This intergovernmental collaboration ensures efficient resource allocation and cost-sharing while reinforcing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

	Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services						
410.75.536-010.12 Salary	58,176	151,713	90,221	167,434	15,721	10.4%
410.75.536-010.14 Overtime	4,222	7,500	6,431	7,500	0	—%
410.75.536-010.21 FICA	4,363	11,635	6,840	12,465	830	7.1%
410.75.536-010.22 Retirement Contributions	8,512	20,370	12,890	22,449	2,079	10.2%
410.75.536-010.23 Life, Health & Disability	20,650	64,486	30,297	89,349	24,863	38.6%
410.75.536-010.24 Workers Compensation	1,851	2,753	1,711	2,917	164	6.0%
Personnel Services Total	97,773	258,457	148,389	302,114	43,657	16.9%
Operating Expenses						
410.75.536-030.31 Professional Services	0	9,000	6,562	9,000	0	—%
410.75.536-030.41 Communication Services	0	3,004	0	3,004	0	—%
410.75.536-030.44 Rental & Leases	4,619	9,480	3,272	9,816	336	3.5%
410.75.536-030.46 Repair & Maintenance	5,128	14,000	6,825	22,000	8,000	57.1%
410.75.536-030.51 Office Supplies	0	1,200	0	1,200	0	—%
410.75.536-030.52 Operating Supplies	35,726	66,016	34,957	66,016	0	—%
410.75.536-030.55 Training	0	1,500	100	1,500	0	—%
Operating Expenses Total	45,473	104,200	51,716	112,536	8,336	8.0%
Capital Expenses						
410.75.536-060.63 Infrastructure	0	75,000	45,454	0	(75,000)	(100.0)%
410.75.536-060.64 Machinery & Equipment	0	14,000	0	59,000	45,000	321.4%
Capital Expenses Total	0	89,000	45,454	59,000	(30,000)	(33.7)%
Total	143,246	451,657	245,559	473,650	21,993	4.9%

Expenditure Detail

FY 2027

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	9,816
Operating Expense Rental & Leases Total		9,816

Operating Expense Repair & Maintenance

410.75.536-030.46	Generator Maintenance	4,000
410.75.536-030.46	HACH Service Agreement for Analyzers	8,000
410.75.536-030.46	Miscellaneous Repairs	10,000
Operating Expense Repair & Maintenance Total		22,000

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

Expenditure Detail

			FY 2027
Capital Outlay Machinery & Equipment			
410.75.536-060.64	Cameras		14,000
410.75.536-060.64	HMI Hardware		10,000
410.75.536-060.64	Ignition HMI Software		35,000
Capital Outlay Machinery & Equipment Total			59,000
Total			171,536

Department Positions

Account	Position	FY 2026	FY 2027
NFMIP Wastewater Treatment Plant			
410.75.536	WWTP Lead Operator	1	1
	WWTP Operator A/B/C/Trainee	1	1
Total		2	2

Sprayfield



Cody Pridgeon, Wastewater Treatment Plant Director

Accomplishments:

We have secured \$11.7 million worth of grants for the Steedley Sprayfield to Wetlands Conversion and upgrades to the existing wetlands. The wetlands will help us meet the BMAP requirements for nutrient removal and potentially allow for an increase in permitted disposal capacity.

Goals:

Complete the Steedley conversion and upgrades to the existing wetlands.

Objectives:

- Maintain compliance with FDEP rules and regulations
- Insure the wastewater is as clean as possible before being introduced back into the environment
- Continue to maintain the sites so they are pleasing to the eye
- Protect the downstream users from any potential contamination
- Minimize energy consumption through the use of the gravity feed system

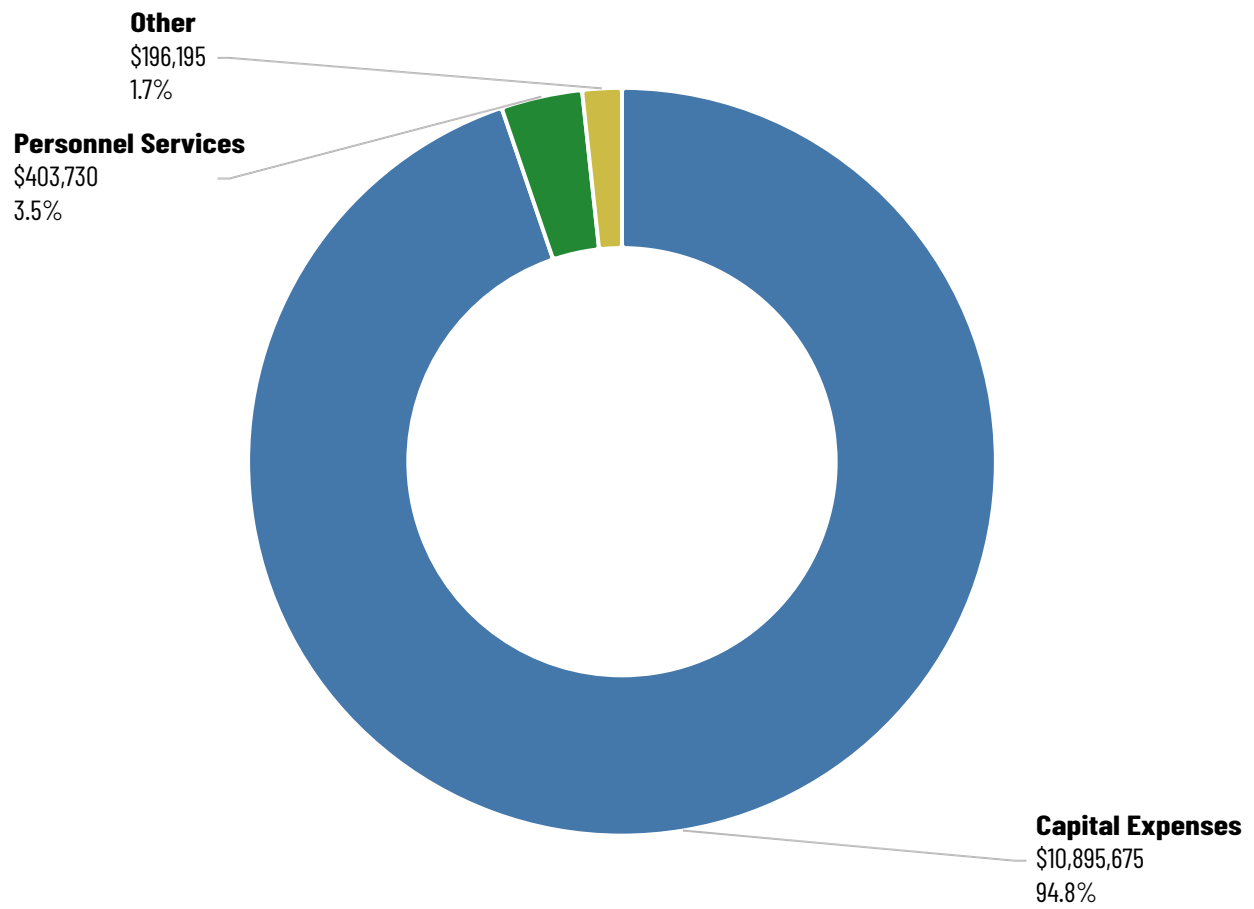
The Sprayfield supports the operation and maintenance of the City of Lake City's effluent disposal sprayfield system, a critical component of the City's wastewater treatment process. The sprayfield serves as the final step in the advanced treatment of reclaimed water, allowing treated effluent to be 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



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
410.76.536-010.12	Salary	240,720	268,775	214,668	269,827	1,052	0.4%
410.76.536-010.21	FICA	17,539	20,645	15,674	20,500	(145)	(0.7)%
410.76.536-010.22	Retirement Contributions	28,707	31,447	29,391	36,587	5,140	16.3%
410.76.536-010.23	Life, Health & Disability	50,778	76,288	40,177	60,462	(15,826)	(20.7)%
410.76.536-010.24	Workers Compensation	7,635	4,885	3,863	4,797	(88)	(1.8)%
Personnel Services Total		345,380	402,040	303,774	392,173	(9,867)	(2.5)%
Operating Expenses							
410.76.536-030.31	Professional Services	60,132	56,500	23,452	56,500	0	—%
410.76.536-030.34	Contractual Services	0	2,000	0	2,000	0	—%
410.76.536-030.41	Communication Services	40	1,978	0	1,978	0	—%
410.76.536-030.42	Postage	0	500	0	500	0	—%
410.76.536-030.43	Utility Services	2,664	6,500	1,988	6,500	0	—%
410.76.536-030.44	Rental & Leases	16,435	31,900	12,273	5,900	(26,000)	(81.5)%
410.76.536-030.46	Repair & Maintenance	42,914	62,332	19,051	50,232	(12,100)	(19.4)%
410.76.536-030.52	Operating Supplies	15,821	31,785	14,796	30,375	(1,410)	(4.4)%
410.76.536-030.54	Books, Subscription & Membership	0	500	0	500	0	—%
410.76.536-030.55	Training	0	2,200	0	2,200	0	—%
Operating Expenses Total		138,006	196,195	71,559	156,685	(39,510)	(20.1)%
Capital Expenses							
410.76.536-060.62	Building	27,025	5,500	0	0	(5,500)	(100.0)%
410.76.536-060.63	Infrastructure	333,884	7,413,569	63,485	0	(7,413,569)	(100.0)%
410.76.536-060.64	Machinery & Equipment	61,292	17,250	6,281	1,900	(15,350)	(89.0)%
Capital Expenses Total		422,201	7,436,319	69,766	1,900	(7,434,419)	(100.0)%
Total		905,587	8,034,554	445,100	550,758	(7,483,796)	(93.1)%

Expenditure Detail

FY 2027

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	Equipment Rental	5,000
Operating Expense Rental & Leases Total		5,900

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	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	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	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

Expenditure Detail

			FY 2027
410.76.536-030.46	Tractor Repairs		5,000
Operating Expense Repair & Maintenance Total			50,232
Operating Expense Operating Supplies			
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			30,375
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
Capital Outlay Machinery & Equipment			
410.76.536-060.64	Pay off on truck 178		1,900
Capital Outlay Machinery & Equipment Total			1,900
Total			158,585

Department Positions

Account	Position	FY 2026	FY 2027
Sprayfield			
410.76.536	Sprayfield Superintendent	1	1
	Sprayfield Technician I/II	4	4
Total		5	5

Department Vehide Schedule

		Mileage	Replacement Cost	Lease/Own
Sprayfield				
2019	FORD F-250	33,870	50,000	Owned
2025	FORD F-150 PU	1,132	50,000	Owned
2019	FORD F-250 PU	32,390	50,000	Owned
2020	CHEVROLET SILVERADO 2500HD	21,752	60,000	Leased
2009	STERLING 4X4 ALTEC AA55E	118,372	280,000	Owned
2004	FORD DUMP F750	49,962	115,000	Owned
Grand Total			605,000	

GIS/SCADA



Jason Dumas, Director of Technologies

Accomplishments: In GIS, we initiated a project to update the city's sewer utility network. Our goal was to make the service more reliable, build a stronger infrastructure, and lower operational costs. We created detailed models of complex assets, enhanced outage tracing, and improved data accuracy through rules and validation processes. Additionally, we have increased field mobility by enabling real-time updates on any device and achieved greater efficiency by integrating GIS with operations.

In SCADA, we will have upgraded the SCADA HMI system at the Price Creek Water Treatment Facility, enabling operators to monitor and control plant operations remotely, reliably, and securely using mobile devices. At the Kicklighter Wastewater Treatment Facility, we relocated a control cabinet for the pretreatment system, shielding it from harsh environmental conditions to protect the electronic components that automate the process, thereby reducing unnecessary downtime and expenses. A new SCADA system is being implemented at the Saint Margaret's Street wastewater facility, enabling full automation, greater mobility for plant operators, and reduced operational costs. At North Florida Mega Industrial Plant, we improved the SCADA system's reliability by adding a redundant secondary server, also reducing the risk of unnecessary downtime. All SCADA computers have been upgraded to meet Windows 11 security requirements, and endpoint security has also been implemented for all SCADA devices. Each treatment facility now benefits from faster, more reliable network connections through redundant fiber links, ensuring consistent, secure remote access for plant operators.

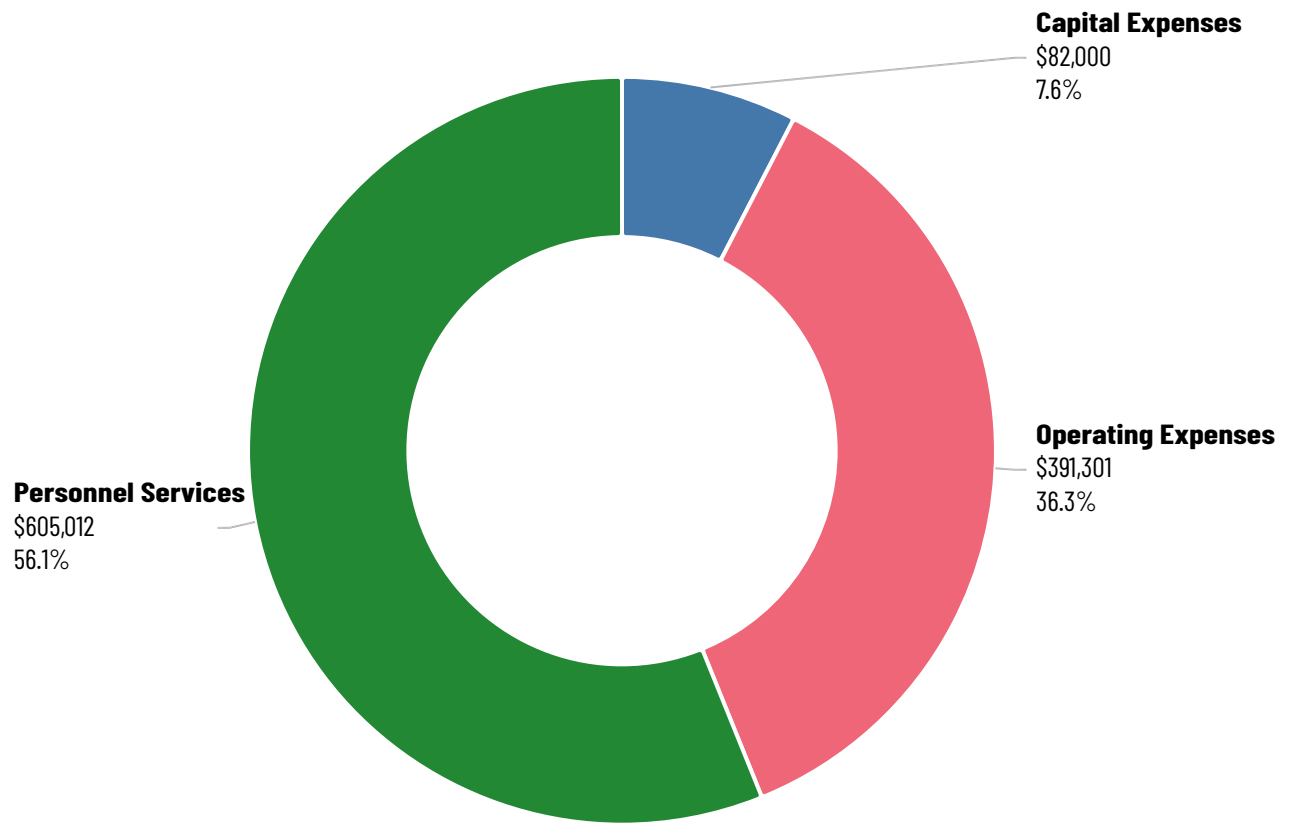
Goals: This year, the GIS/SCADA department is focused on expanding applications to readily provide information to the public, build out our asset management system to include utilities and standardize the NFMIP WWTP HMI system.

Objectives:

- Grow our library of StoryMaps to provide residents with clear, interactive insights into current city projects and initiatives.
- Create a unified platform utilizing dashboards and storymaps that fosters meaningful public engagement, enabling residents to contribute feedback, access city data, and participate in shaping our community
- Complete implementation of the Water & Sewer Utility Network to inform the public of affected addresses regarding utility line breaks.
- Improve SCADA alarm management and reporting, including adding a redundant alarm notification system.

- Upgrade the controls hardware for the Wells at Price Creek Water Treatment Facility.
- Improve OT network security by replacing legacy switches at the treatment facilities with switches designed with improved security and reliability.
- Monitoring pressure nodes within the city at a higher refresh rate to improve response time for the Price Creek water plant.
- Monitoring pressure nodes within the city at a higher refresh rate to improve response time for the Price Creek water plant.
- Replace legacy PLC controls with newer hardware and software, improving security and control strategies.

Department Expenditures



Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
410.77.536-010.12	Salary	0	0	0	374,007	374,007	100.0%
410.77.536-010.21	FICA	0	0	0	28,739	28,739	100.0%
410.77.536-010.22	Retirement Contributions	0	0	0	63,193	63,193	100.0%
410.77.536-010.23	Life, Health & Disability	0	0	0	116,348	116,348	100.0%
410.77.536-010.24	Workers Compensation	0	0	0	6,023	6,023	100.0%
Personnel Services Total		0	0	0	588,310	588,310	100.0%
Operating Expenses							
410.77.536-030.34	Contractual Services	0	0	0	4,000	4,000	100.0%
410.77.536-030.40	Travel	0	0	0	29,250	29,250	100.0%
410.77.536-030.41	Communication Services	0	0	0	20,010	20,010	100.0%
410.77.536-030.43	Utility Services	0	0	0	17,124	17,124	100.0%
410.77.536-030.44	Rental & Leases	0	0	0	10,997	10,997	100.0%
410.77.536-030.46	Repair & Maintenance	0	0	0	37,720	37,720	100.0%
410.77.536-030.49	Other Current Charges	0	0	0	217,550	217,550	100.0%
410.77.536-030.51	Office Supplies	0	0	0	5,300	5,300	100.0%
410.77.536-030.52	Operating Supplies	0	0	0	39,600	39,600	100.0%
410.77.536-030.54	Books, Subscription & Membership	0	0	0	1,000	1,000	100.0%
410.77.536-030.55	Training	0	0	0	27,700	27,700	100.0%
Operating Expenses Total		0	0	0	410,251	410,251	100.0%
Capital Expenses							
410.77.536-060.64	Machinery & Equipment	0	0	0	82,000	82,000	100.0%
Capital Expenses Total		0	0	0	82,000	82,000	100.0%
Total		0	0	0	1,080,561	1,080,561	100.0%

Expenditure Detail

			FY 2027
Operating Expense Contractual Services			
410.77.536-030.34	Cleaning Services		4,000
Operating Expense Contractual Services Total			4,000
Operating Expense Travel			
410.77.536-030.40	Annual Classes - CEU's		1,000
410.77.536-030.40	Esri Conference		7,000
410.77.536-030.40	Hurricane Conference		750
410.77.536-030.40	Misc Classes		2,000
410.77.536-030.40	SCADA Conference		8,000
410.77.536-030.40	Sensus Conference		4,000
410.77.536-030.40	Training Conference		4,000
410.77.536-030.40	Tyler Connect		2,500
Operating Expense Travel Total			29,250
Operating Expense Communication Services			
410.77.536-030.41	AT&T Mobility - MiFi		6,500
410.77.536-030.41	Comcast		2,310
410.77.536-030.41	Verizon Cell Phones		4,200
410.77.536-030.41	Verizon Ipad Service		3,500
410.77.536-030.41	Verizon MiFi		3,500
Operating Expense Communication Services Total			20,010
Operating Expense Utility Services			
410.77.536-030.43	FPL		5,383
410.77.536-030.43	Gas		1,500
410.77.536-030.43	Water Sewer Utility		10,241
Operating Expense Utility Services Total			17,124

Expenditure Detail

FY 2027

Operating Expense Rental & Leases

410.77.536-030.44	Enterprise Lease Vehicle	10,996
Operating Expense Rental & Leases Total		10,996

Operating Expense Repair & Maintenance

410.77.536-030.46	Annual Generator Load Test	2,500
410.77.536-030.46	Building Repairs & Maintenance (Building Rust - Gates)	20,000
410.77.536-030.46	HVAC Maintenance	1,800
410.77.536-030.46	Maintenance for Plotters	500
410.77.536-030.46	Pest Control	420
410.77.536-030.46	Security Camera Repairs	2,500
410.77.536-030.46	Survey/GIS Equipment	3,000
410.77.536-030.46	Truck and Equipment	7,000
Operating Expense Repair & Maintenance Total		37,720

Operating Expense Other Current Charges

410.77.536-030.49	Addressing/GIS Support - Columbia County	10,000
410.77.536-030.49	Alarm Notification - Kicklighter	2,000
410.77.536-030.49	ArcGIS Small Enterprise	40,000
410.77.536-030.49	BitDefender - SCADA	5,000
410.77.536-030.49	Canary Support/License (SCADA)	7,000
410.77.536-030.49	FCC Licensing Renewals	6,000
410.77.536-030.49	FME Flow	6,500
410.77.536-030.49	GIS Support Consulting	45,000
410.77.536-030.49	Graphics Software	500
410.77.536-030.49	Ignition Support/License (SCADA) Kicklighter & Price Creek WTP	18,000
410.77.536-030.49	Kepware License (SCADA)	1,400
410.77.536-030.49	Lucid Renewal	250
410.77.536-030.49	Macrium Backup Software	1,000
410.77.536-030.49	SCADA Support/Consulting	11,000
410.77.536-030.49	SmartSights (Win911 - XLReporter	12,000
410.77.536-030.49	Tech Connect Support (All Plant Sites)	10,000
410.77.536-030.49	Trimble Unity - Utilities	35,000
410.77.536-030.49	Trimble VRSNow RTK Correction Server	1,900

Expenditure Detail

			FY 2027
410.77.536-030.49	VTScada HMI Support		5,000
Operating Expense Other Current Charges Total			217,550
Operating Expense Office Supplies			
410.77.536-030.51	Business Cards		300
410.77.536-030.51	Office Supplies		5,000
Operating Expense Office Supplies Total			5,300
Operating Expense Operating Supplies			
410.77.536-030.52	Computers & Monitors		2,500
410.77.536-030.52	Fuel - Vehicle		20,000
410.77.536-030.52	Logitech Conference System		5,000
410.77.536-030.52	Promotional Items - GIS Day		1,000
410.77.536-030.52	Safety Boots		450
410.77.536-030.52	Safety Equipment and Supplies		4,000
410.77.536-030.52	Stipend-Pants		650
410.77.536-030.52	Survey and GIS Supplies		5,000
410.77.536-030.52	Uniform Shirts		1,000
Operating Expense Operating Supplies Total			39,600
Operating Expense Books, Subscription & Membership			
410.77.536-030.54	Training Manuals/Material		1,000
Operating Expense Books, Subscription & Membership Total			1,000
Operating Expense Training			
410.77.536-030.55	Analytics Conference		2,000
410.77.536-030.55	CEU Training		1,000
410.77.536-030.55	Esri Conference		2,500
410.77.536-030.55	GIS Training		15,000
410.77.536-030.55	Misc Training Classes		1,000
410.77.536-030.55	SCADA Training		5,000

Expenditure Detail

			FY 2027
410.77.536-030.55	Tyler Connect		1,200
Operating Expense Training Total			27,700
Capital Outlay Machinery & Equipment			
410.77.536-060.64	Fence and Gates		12,000
410.77.536-060.64	Gate Controller		15,000
410.77.536-060.64	Survey/GIS Equipment		55,000
Capital Outlay Machinery & Equipment Total			82,000
Total			492,250

Department Positions

Account	Position	FY 2026	FY 2027
GIS/SCADA			
410.77.536	GIS Analyst	0	1
410.77.536	GIS Coordinator	0	1
410.77.536	GIS Field Specialist	0	1
	GIS Supervisor	0	1
	SCADA Analyst	0	1
Total		0	5

Distribution and Collections



Brian Scott, Distribution and Collections Director

Accomplishments:

We currently provide utility services to over 10,000 business and residential accounts, with our customer base continuing to grow daily. Several infrastructure expansion projects are underway, including sewer line expansion on State Road 47, water and sewer line installation in Crosswinds Subdivision and water line extension to Leisure Lane. Additionally, we have successfully extended water and sewer services to Bell Road as part of the Bell Road Improvement Project. We currently have 71 Lift Stations with another 7 projected to come online in the near future.

Goals:

To continue expanding our infrastructure to meet the needs of a growing population and to support future development.

Objectives:

- Implement our 5-year Master Plan, focusing on upgrading and modernizing existing utility infrastructure throughout the city and county
- Deploying our pressure profile system to proactively identify potential line breaks and improve system reliability

Distribution and Collections Overview:

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).

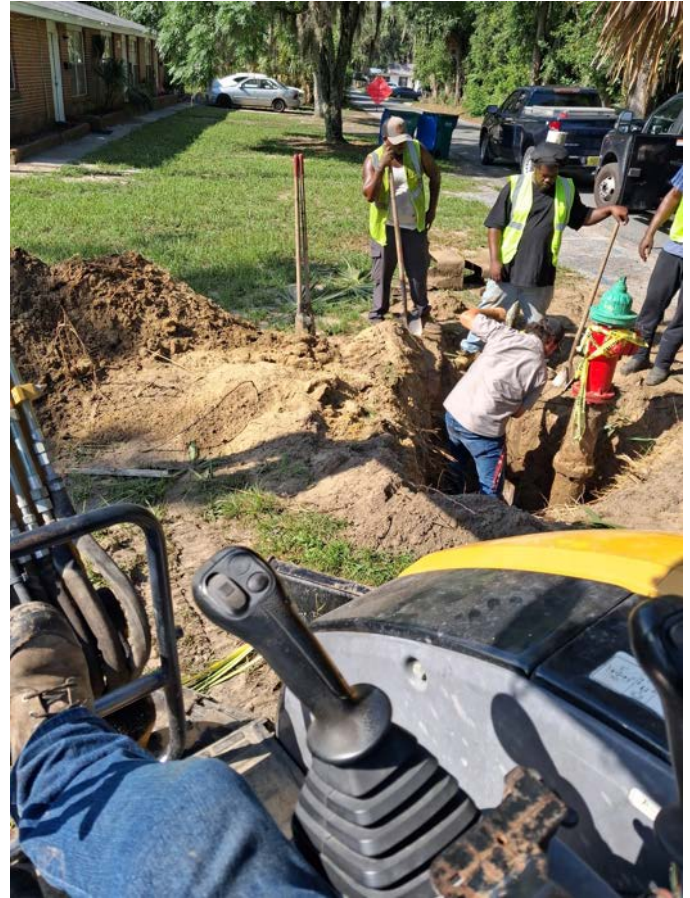


Collections Crew

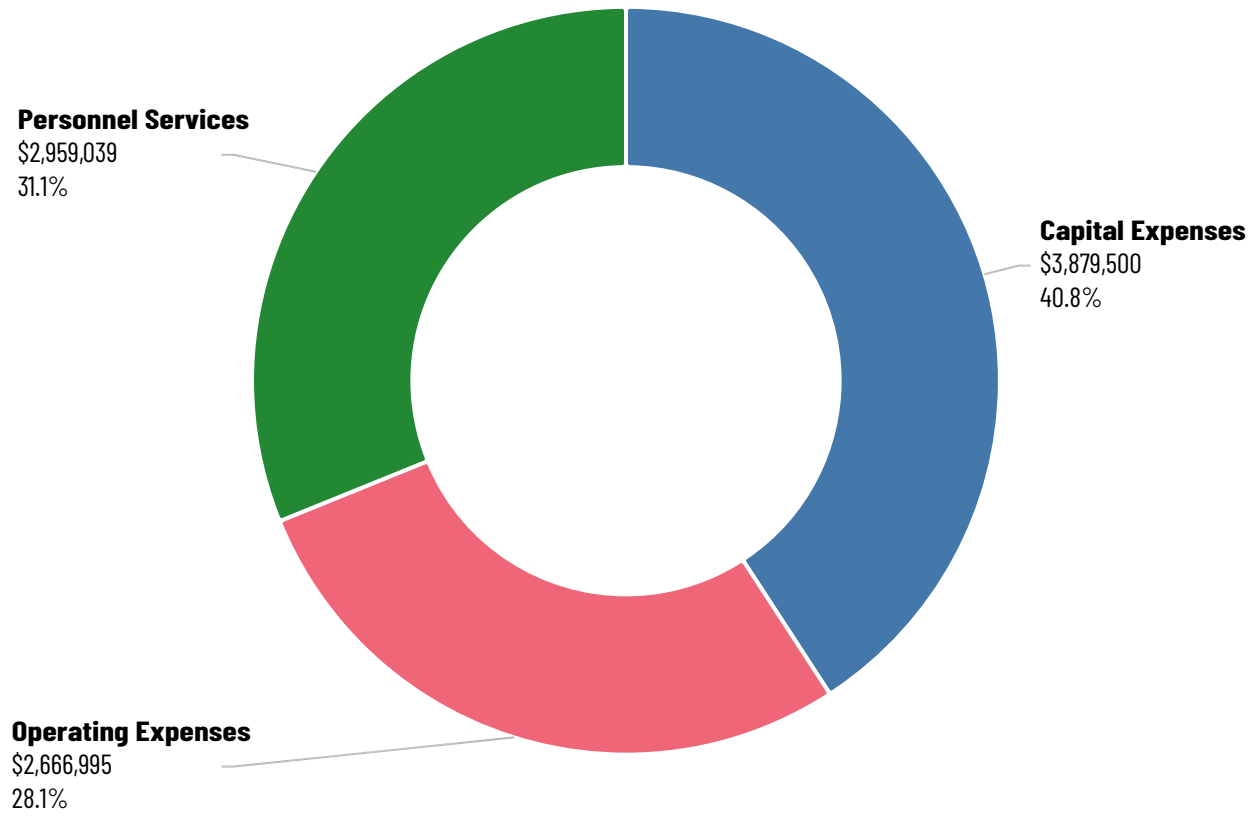
The Collections Crew ensures the smooth operation of the city's sewer system by installing and maintaining sewer lines. They perform monthly line treatments to disinfect and prevent grease buildup. Using advanced camera inspection equipment, they proactively identify and address issues within both sewer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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
410.78.536-010.12	Salary	1,576,183	1,675,444	1,168,502	1,735,932	60,488	3.6%
410.78.536-010.14	Overtime	112,675	90,000	77,393	90,000	0	—%
410.78.536-010.21	FICA	123,057	135,619	90,704	140,251	4,632	3.4%
410.78.536-010.22	Retirement Contributions	206,799	214,601	161,908	240,993	26,392	12.3%
410.78.536-010.23	Life, Health & Disability	290,024	498,884	225,682	662,090	163,206	32.7%
410.78.536-010.24	Workers Compensation	52,991	31,829	21,931	32,149	320	1.0%
Personnel Services Total		2,361,729	2,646,377	1,746,121	2,901,415	255,038	9.6%
Operating Expenses							
410.78.536-030.31	Professional Services	35,516	25,000	1,630	50,000	25,000	100.0%
410.78.536-030.34	Contractual Services	5,802	16,108	5,960	15,508	(600)	(3.7)%
410.78.536-030.40	Travel	2,698	5,500	1,535	9,000	3,500	63.6%
410.78.536-030.41	Communication Services	23,850	32,960	19,931	39,610	6,650	20.2%
410.78.536-030.42	Postage	3,414	10,000	139	10,000	0	—%
410.78.536-030.43	Utility Services	114,755	184,700	73,025	184,700	0	—%
410.78.536-030.44	Rental & Leases	179,381	224,500	143,353	231,475	6,975	3.1%
410.78.536-030.46	Repair & Maintenance	481,158	524,102	517,559	542,102	18,000	3.4%
410.78.536-030.47	Printing & Binding	0	1,000	0	1,000	0	—%
410.78.536-030.49	Other Current Charges	0	8,200	120	0	(8,200)	(100.0)%
410.78.536-030.51	Office Supplies	2,091	3,000	0	3,000	0	—%
410.78.536-030.52	Operating Supplies	1,775,575	1,323,820	1,049,809	1,398,600	74,780	5.6%
410.78.536-030.53	Road Material & Supplies	47,699	135,000	8,193	135,000	0	—%
410.78.536-030.54	Books, Subscription & Membership	2,128	3,500	0	7,500	4,000	114.3%
410.78.536-030.55	Training	18,650	32,000	8,300	39,500	7,500	23.4%
Operating Expenses Total		2,692,716	2,529,390	1,829,553	2,666,995	137,605	5.4%
Capital Expenses							
410.78.536-060.63	Infrastructure	572,152	1,120,000	210,638	1,435,500	315,500	28.2%
410.78.536-060.64	Machinery & Equipment	775,566	624,593	293,976	2,476,000	1,851,407	296.4%
Capital Expenses Total		1,347,718	1,744,593	504,614	3,911,500	2,166,907	124.2%
Total		6,402,163	6,920,360	4,080,287	9,479,910	2,559,550	37.0%

Expenditure Detail

FY 2027

Operating Expense Professional Services

410.78.536-030.31	Engineering for Projects	50,000
Operating Expense Professional Services Total		50,000

Operating Expense Contractual Services

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		15,508

Operating Expense Travel

410.78.536-030.40	Distribution/Collection	5,500
410.78.536-030.40	FRWA	1,000
410.78.536-030.40	SENSUS	2,500
Operating Expense Travel Total		9,000

Operating Expense Communication Services

410.78.536-030.41	AT&T Mobility	23,650
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		39,610

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	205,000
410.78.536-030.44	Equipment and Generator Rentals	10,000
410.78.536-030.44	Konica	1,475
410.78.536-030.44	Specialized Equipment	5,000
410.78.536-030.44	Uniforms and Mats	10,000
Operating Expense Rental & Leases Total		231,475

Expenditure Detail

			FY 2027
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	lease Vic hele		18,000
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			542,102
Operating Expense Printing & Binding			
410.78.536-030.47	Door Hangers		1,000
Operating Expense Printing & Binding Total			1,000
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
Operating Expense Operating Supplies			
410.78.536-030.52	Ally meters		75,000
410.78.536-030.52	Building Supplies		4,000
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	MOT Materials		10,000
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	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	Stipends Boots and Pants		7,700
410.78.536-030.52	Tools for Shop		10,000

Expenditure Detail

			FY 2027
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		275,000
410.78.536-030.52	Wi-Fi Access Point		800
Operating Expense Operating Supplies Total			1,398,600
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		5,000
410.78.536-030.54	Training Materials		2,500
Operating Expense Books, Subscription & Membership Total			7,500
Operating Expense Training			
410.78.536-030.55	Backflow Certifications		6,000
410.78.536-030.55	CDL Training		5,000
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	frwa		450
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			39,950
Capital Outlay Infrastructure			
410.78.536-060.63	247 bore for relocation of line and pipe		85,000
410.78.536-060.63	8 inch bores crosswinds subdivision		75,000
410.78.536-060.63	8 inch water main Marvin Burnett		75,000
410.78.536-060.63	Cured In Place Pipe Slip Lining		450,000
410.78.536-060.63	Lift station Quail Hieghts		275,000
410.78.536-060.63	Remediate Two Stations		200,000
410.78.536-060.63	valve insection		25,500
410.78.536-060.63	Windsong Phase two Alley meter exchange		250,000
Capital Outlay Infrastructure Total			1,435,500

Expenditure Detail

			FY 2027
Capital Outlay Machinery & Equipment			
410.78.536-060.64	Crosswind Lift Station		300,000
410.78.536-060.64	Dump Truck		220,000
410.78.536-060.64	FPVC pipe for bore jobs		200,000
410.78.536-060.64	HVAC Replacement		32,000
410.78.536-060.64	lawn mower		14,000
410.78.536-060.64	meters and MXU		300,000
410.78.536-060.64	MOT Safety equipment		10,000
410.78.536-060.64	New Liftstation Pumps		150,000
410.78.536-060.64	New Stationary Liftstation generators		380,000
410.78.536-060.64	PIPE AND FITTING FOR REPLACEMENET		550,000
410.78.536-060.64	Portable generators for Liftstation		200,000
410.78.536-060.64	Vac Trailer		120,000
Capital Outlay Machinery & Equipment Total			2,476,000
Total			6,578,945

Department Positions

Account	Position	FY 2026	FY 2027
Distribution and Collections			
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

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Distribution and Collections				
2008	CHEVY C5500	13,022	100,000	Owned
2000	STERLING DUMP TRUCK	67,274	190,000	Owned
2020	CHEVY COLORADO	68,396	35,000	Leased
2020	CHEVY COLORADO	49,546	35,000	Leased
2015	FORD F-650	124,021	115,000	Owned

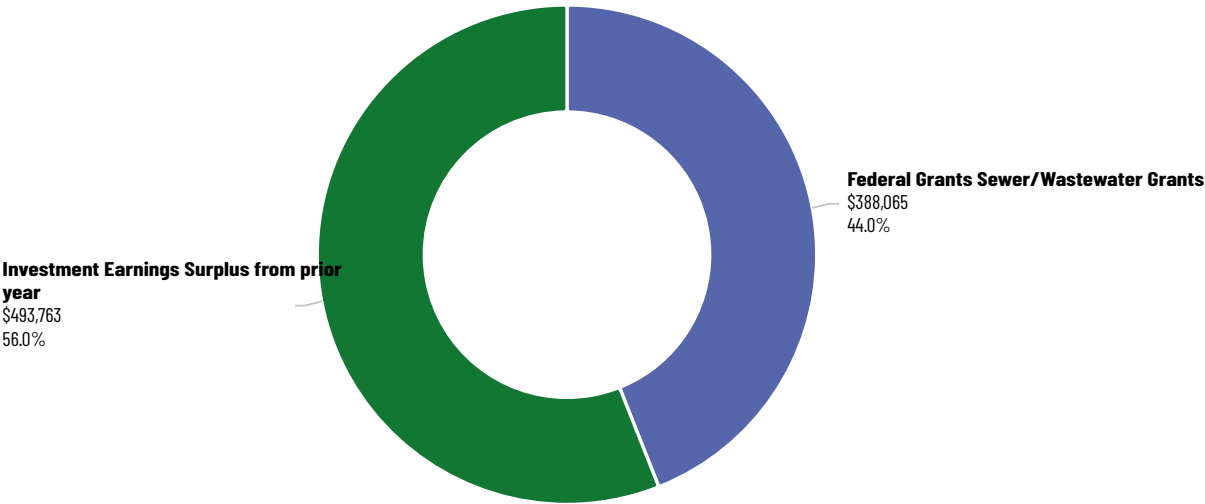
Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
2026	CHEVROLET SILVERADO 3500	0	60,429	Leased
2019	FORD F-250	51,684	50,000	Leased
2021	MACK GRANITE	15,859	200,000	Owned
2010	MACK CHU613	24,329	190,000	Owned
2021	FREIGHTLINER	4,964	160,000	Owned
2021	CHEVY SILVERADO 1500	78,094	45,000	Leased
2020	FORD TRANSIT VAN	69,083	60,000	Leased
1997	FORD LT9000	84,689	190,000	Owned
2020	CHEVY SILVERADO 1500	69,814	45,000	Leased
2021	CHEVROLET SILVERADO 2500 HD	38,020	60,000	Leased
2020	FORD F-550 CRANE TRUCK	40,701	180,000	Owned
2012	MACK GU713	221,960	200,000	Owned
2021	CHEVROLET SILVERADO 2500 HD	59,162	60,000	Leased
2026	CHEVROLET SILVERADO 3500HD	0	60,394	Leased
2026	FORD F150	0	219,221	Leased
2021	CHEVROLET SILVERADO 1500	24,746	45,000	Leased
2022	RAM CARGO VAN	30,641	55,000	Leased
2019	DODGE RAM 5500 VAC	50,252	220,000	Owned
2024	FORD F-350	23,206	60,000	Leased
2024	FORD F-350	8,979	60,000	Leased
2024	FORD F-350	12,732	60,000	Leased
2024	FORD F-550	16,691	90,000	Leased
2025	FORD F-550	4,207	90,000	Leased
2026	FORD f-550 CRANE TRUCK	0	180,000	Owned
2026	FORD MAVERICK	0	60,000	Leased
Grand Total			3,175,044	



Water-Sewer Construction

		FY 2026	FY 2027	Difference	% Change
Water-Sewer Construction					
412-331.35	Federal Grants Sewer/Wastewater Grants	388,065	1,794,000	1,405,935	362.3%
412-334.35	State Grant Sewer/Wastewtr	0	11,188,275	11,188,275	100.0%
412-390.00	Investment Earnings Surplus from prior year	493,763	413,707	(80,056)	(16.2)%
Water-Sewer Construction Total		881,828	13,395,982	12,514,154	1,419.1%



		FY 2026	FY 2027	Difference	% Change
70	Water/Sewer Admin	881,828	13,395,982	12,514,154	1,419.1%
Total		881,828	13,395,982	12,514,154	1,419.1%

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.

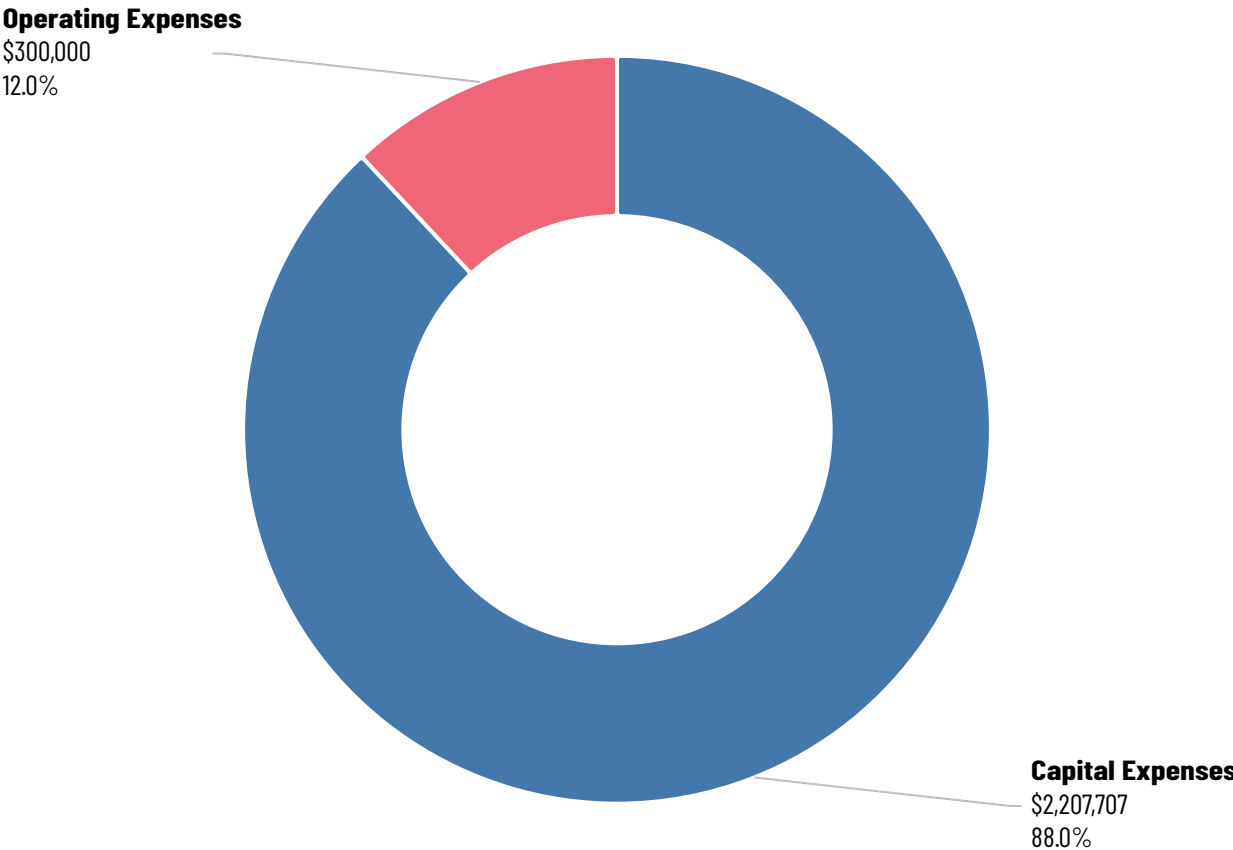
Budgeted expenditures include major utility construction projects such as water line extensions, sewer main replacements, lift station upgrades, force main installations, and improvements to water treatment and wastewater treatment facilities. The fund also supports engineering, permitting, inspection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



Expenditure Summary

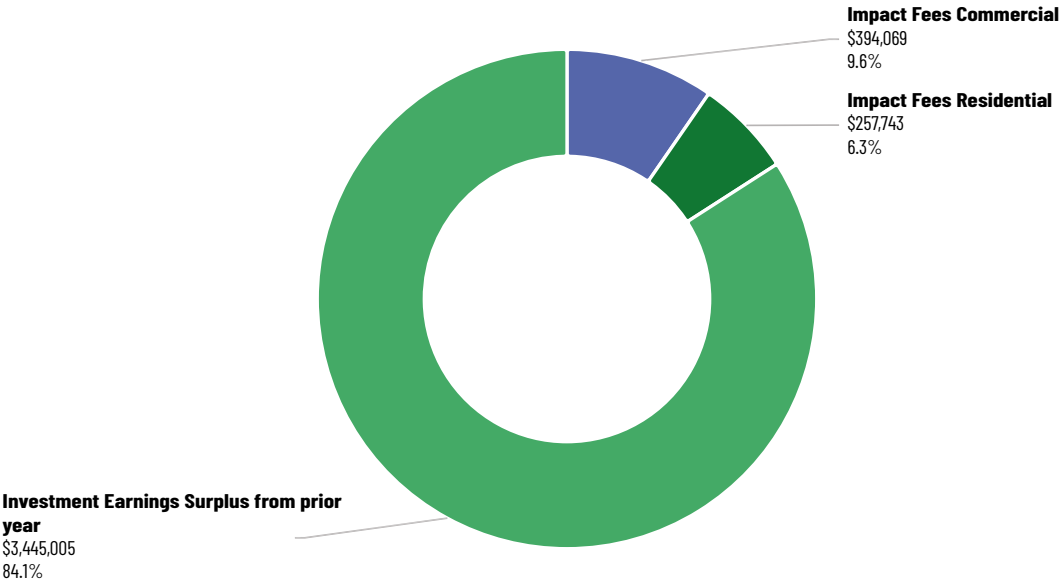
		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Operating Expenses							
412.70.536-030.31	Professional Services	0	0	0	300,000	300,000	100.0%
Operating Expenses Total		0	0	0	300,000	300,000	100.0%
Capital Expenses							
412.70.536-060.63	Infrastructure	13,208	881,828	75,320	13,095,982	12,214,154	1,385.1%
Capital Expenses Total		13,208	881,828	75,320	13,095,982	12,214,154	1,385.1%
Total		13,208	881,828	75,320	13,395,982	12,514,154	1,419.1%

Expenditure Detail

			FY 2027
Operating Expense Professional Services			
412.70.536-030.31	Flood Vulnerability Assessment DEP Grant		300,000
Operating Expense Professional Services Total			300,000
Capital Outlay Infrastructure			
412.70.536-060.63	Ichetucknee Springs Quality & Quantity - DEP 100%		1,442,565
412.70.536-060.63	SR 47/I-75 Septic to Sewer Phase 2 DEP Grant		1,794,000
412.70.536-060.63	Steedly Wetland Recharge - DEP 100%		9,445,710
412.70.536-060.63	Water/Sewer Projects		413,707
Capital Outlay Infrastructure Total			13,095,982
Total			13,395,982



Impact Fee Trust Fund



		FY 2026	FY 2027	Difference	% Change
70	Water/Sewer Admin	4,096,817	2,652,555	(1,444,262)	(35.3)%
Total		4,096,817	2,652,555	(1,444,262)	(35.3)%

Impact Fee Trust Fund

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.

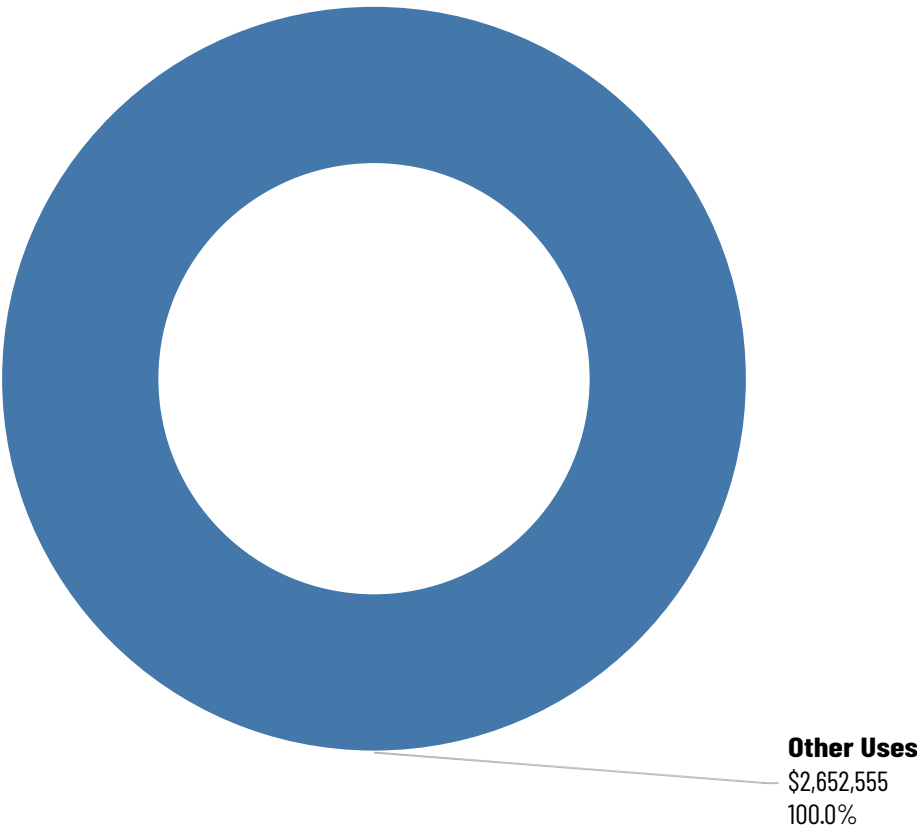
Fund Uses and Financial Policies

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
- Lift stations, force mains, or gravity sewer extensions
- New or upsized water distribution and sewer collection infrastructure
- 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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Capital Expenses							
413.70.536-060.63	Infrastructure	0	4,096,817	0	0	(4,096,817)	(100.0)%
Capital Expenses Total		0	4,096,817	0	0	(4,096,817)	(100.0)%
Other Uses							
413.70.536-090.91.03	Intragovernmental Transfers	0	0	1,666,768	2,652,555	2,652,555	100.0%
Other Uses Total		0	0	1,666,768	2,652,555	2,652,555	100.0%
Total		0	4,096,817	1,666,768	2,652,555	(1,444,262)	(35.3)%

Expenditure Detail

			FY 2027
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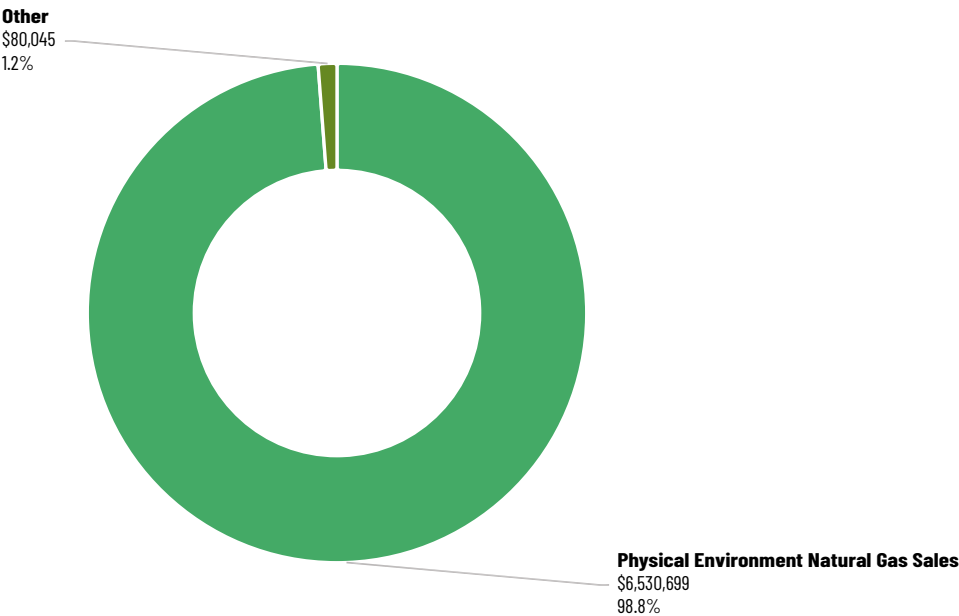
Other Uses Intragovernmental Transfers Water Sewer

413.70.536-090.91.03	Water Sewer Infrastructure Projects	2,652,555
Other Uses Intragovernmental Transfers Water Sewer Total		2,652,555
Total		2,652,555



Natural Gas Utility

		FY 2026	FY 2027	Difference	% Change
Natural Gas Utility					
420-343.20.01	Physical Environment Natural Gas Sales	6,636,224	6,636,224	0	—%
420-343.20.03	Physical Environment Natural Gas Service Charge	8,688	8,688	0	—%
420-361.10	Interest & Other Earnings Interest	49,925	100,786	50,861	101.9%
420-369.90	Other Misc Revenue Revenue	360	360	0	—%
Natural Gas Utility Total		6,695,197	6,746,058	50,861	0.8%



		FY 2026	FY 2027	Difference	% Change
80	Natural Gas	6,695,197	6,746,058	50,861	0.8%
Total		6,695,197	6,746,058	50,861	0.8%

Natural Gas



Steve Brown, Executive Director of Utilities

Accomplishments:

The Natural Gas Department maintains 234 miles of gas mains and 2500 active customers. The Rebate Program has been a great success we have given out 663 rebates for a total of \$215,000. We added a Directional Drill to our fleet, and we are the only governmental agency to use this installation method in the state. The Natural Gas Department has continued to remain in regulatory compliance.

Goals:

The goal of City of Lake City's Natural Gas Department is to provide reliable and safe natural gas service, optimizing operation efficiency, and promoting environmental sustainability. We are committed to an enhanced Public Awareness Program and Damage Prevention Plan as essential components of our natural gas safety program.

Objectives:

- Continue to use the natural gas rebate program to retain customers
- Expand our infrastructure to meet the needs of a growing population
- Keep up with commercial economic development
- Maintain the highest level of safety
- Build and maintain a strong and effective workforce from within

There are many benefits of Natural Gas including but not limited to being effective, 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.

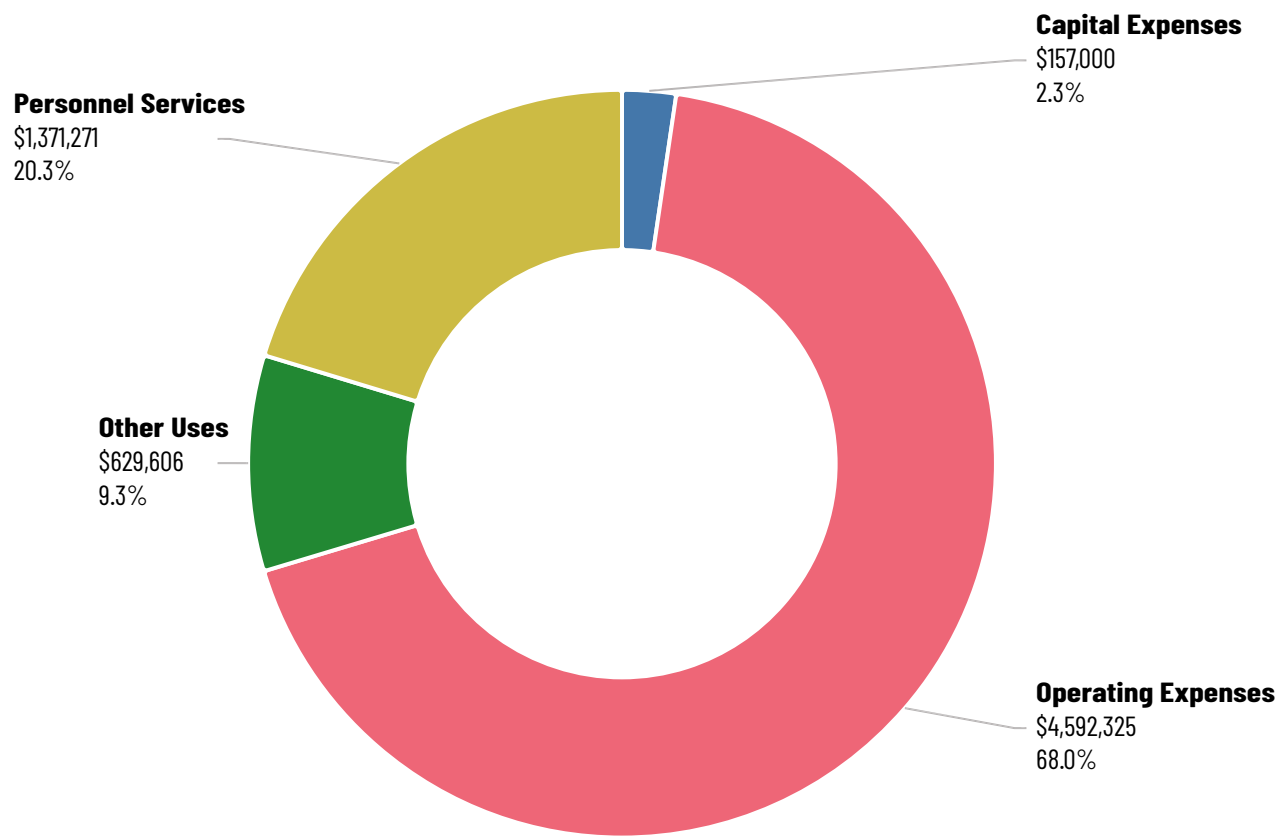
*Natural Gas Measurement ensures that the meter installed will be the right size for the customer to assist with correct billing.

* 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

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Personnel Services							
420.80.532-010.12	Salary	742,358	872,210	615,938	874,024	1,814	0.2%
420.80.532-010.14	Overtime	10,650	10,000	5,575	10,000	0	—%
420.80.532-010.21	FICA	54,731	67,715	44,865	67,855	140	0.2%
420.80.532-010.22	Retirement Contributions	97,839	113,565	87,120	124,854	11,289	9.9%
420.80.532-010.23	Life, Health & Disability	122,269	153,652	114,507	238,475	84,823	55.2%
420.80.532-010.24	Workers Compensation	20,248	13,802	9,879	14,070	268	1.9%
Personnel Services Total		1,048,094	1,230,944	877,884	1,329,278	98,334	8.0%
Operating Expenses							
420.80.532-030.31	Professional Services	0	32,000	0	32,000	0	—%
420.80.532-030.32	Accounting & Auditing	8,190	8,500	7,213	8,500	0	—%
420.80.532-030.34	Contractual Services	12,320	23,565	23,786	29,994	6,429	27.3%
420.80.532-030.40	Travel	7,641	27,000	4,615	25,500	(1,500)	(5.6)%
420.80.532-030.41	Communication Services	32,896	38,620	22,710	31,090	(7,530)	(19.5)%
420.80.532-030.42	Postage	818	1,200	651	1,200	0	—%
420.80.532-030.43	Utility Services	14,375	14,420	11,849	17,350	2,930	20.3%
420.80.532-030.44	Rental & Leases	92,114	127,137	105,049	127,433	296	0.2%
420.80.532-030.45	Insurance	110,623	128,952	74,733	96,012	(32,940)	(25.5)%
420.80.532-030.46	Repair & Maintenance	101,205	119,279	71,905	135,012	15,733	13.2%
420.80.532-030.47	Printing & Binding	0	600	0	600	0	—%
420.80.532-030.48	Promotional Activities	5,683	6,000	3,923	6,000	0	—%
420.80.532-030.49	Other Current Charges	3,504,937	3,771,545	2,748,906	3,771,545	0	—%
420.80.532-030.51	Office Supplies	646	2,500	523	2,500	0	—%
420.80.532-030.52	Operating Supplies	206,707	275,860	160,330	277,709	1,849	0.7%
420.80.532-030.54	Books, Subscription & Membership	1,642	6,850	790	6,950	100	1.5%
420.80.532-030.55	Training	5,139	26,560	3,011	26,255	(305)	(1.1)%
Operating Expenses Total		4,104,936	4,610,588	3,239,993	4,595,650	(14,938)	(0.3)%
Capital Expenses							
420.80.532-060.63	Infrastructure	22,450	80,000	11,488	117,000	37,000	46.3%
420.80.532-060.64	Machinery & Equipment	0	25,000	13,176	40,000	15,000	60.0%
Capital Expenses Total		22,450	105,000	24,664	157,000	52,000	49.5%

Expenditure Summary

		Actual 2025	Budget 2026	Unaudited Year End 2026	Budget 2027	Difference	% Change
Other Uses							
420.80.532-090.99.01	Other Uses	10,761	10,412	0	10,412	0	—%
420.80.532-090.99.02	Other Uses	0	438,253	0	316,415	(121,838)	(27.8)%
420.80.532-090.99.05	Other Uses	300,000	300,000	250,000	337,303	37,303	12.4%
Other Uses Total		310,761	748,665	250,000	664,130	(84,535)	(11.3)%
Total		5,486,241	6,695,197	4,392,541	6,746,058	50,861	0.8%

Expenditure Detail

			FY 2027
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		26,144
Operating Expense Contractual Services Total			29,994
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	Measurement School		3,000
420.80.532-030.40	Sensus Conference		3,500
420.80.532-030.40	Valve/Regulator/Actuator School		4,000
Operating Expense Travel Total			25,500
Operating Expense Communication Services			
420.80.532-030.41	AT&T Mobility		3,938
420.80.532-030.41	Call Out Phones		440
420.80.532-030.41	Comcast Business		22,050
420.80.532-030.41	Dept of Management Services		3,087
420.80.532-030.41	Verizon		1,575
Operating Expense Communication Services Total			31,090
Operating Expense Postage			
420.80.532-030.42	Mail, Shipping, Contractors Notices		1,200
Operating Expense Postage Total			1,200
Operating Expense Utility Services			
420.80.532-030.43	Florida Power & Light		9,650

Expenditure Detail

		FY 2027
420.80.532-030.43	Water Sewer Utility	7,700
Operating Expense Utility Services Total		17,350
Operating Expense Rental & Leases		
420.80.532-030.44	Enterprise	121,908
420.80.532-030.44	Konica Minolta	1,725
420.80.532-030.44	Mats, Towels, Etc	600
420.80.532-030.44	Uniforms	3,200
Operating Expense Rental & Leases Total		127,433
Operating Expense Insurance		
420.80.532-030.45	Property Insurance	96,012
Operating Expense Insurance Total		96,012
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	3,500
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	10,052
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	45,000
Operating Expense Repair & Maintenance Total		135,012
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 2027

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	CGI	2,600
420.80.532-030.52	Computer/iPad replacement	2,500
420.80.532-030.52	Contingent Pipe and Fitting	90,000
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	MOT materials, consumables, parts and fittings	70,000
420.80.532-030.52	Odorant	9,400
420.80.532-030.52	Pressure Washer with Steam	4,999
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	Squeeze Off Tool	5,000
420.80.532-030.52	Stipend Uniform Pants Allowance	2,100
420.80.532-030.52	Stopples Parts & Tapping Tees	10,000
420.80.532-030.52	Warehouse Shelving	5,000
420.80.532-030.52	Wi-Fi Access Point	550
Operating Expense Operating Supplies Total		277,709

Operating Expense Books, Subscription & Membership

420.80.532-030.54	APGA	1,850
420.80.532-030.54	Current Interrupters Data Renewal	600
420.80.532-030.54	FMNGA	600

Expenditure Detail

			FY 2027
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			6,950
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	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	Valve / Regulator School		2,000
Operating Expense Training Total			26,255
Capital Outlay Infrastructure			
420.80.532-060.63	Commercial Meter Sets		35,000
420.80.532-060.63	Correctors		12,000
420.80.532-060.63	Gas Pipe		45,000
420.80.532-060.63	Meters and Regulators		25,000
Capital Outlay Infrastructure Total			117,000
Capital Outlay Machinery & Equipment			
420.80.532-060.64	Safety Equipment		25,000
420.80.532-060.64	Welder		15,000
Capital Outlay Machinery & Equipment Total			40,000
Other Uses Other Uses Allocations			
Other Uses Other Uses Bad Debts			
Other Uses Other Uses Contingency			
420.80.532-090.99.05	General Fund Services for Natural Gas Fund		337,303
420.80.532-090.99.01	Bad Debt		10,412

Expenditure Detail

			FY 2027
420.80.532-090.99.02	Contingency		316,415
Other Uses Other Uses Allocations Total			337,303
Other Uses Other Uses Bad Debts Total			10,412
Other Uses Other Uses Contingency Total			316,415
Total			5,416,780

Department Positions

Account	Position	FY 2026	FY 2027
Natural Gas			
420.80.532	Administrative Assistant	1	1
	Cathodic Protection/Leak Specialist	1	1
	Director of Natural Gas	1	0
	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	14

Department Vehicle Schedule

		Mileage	Replacement Cost	Lease/Own
Natural Gas				
2026	CHEVROLET SILVERADO 1500	0	170,319	Leased
2024	FORD F-550	2,055	90,000	Leased
2021	CHEVROLET SILVERADO 5500HD	16,839	95,000	Leased
2021	MACK GRANITE	1,868	200,000	Owned
2020	FORD F350 XL 4 x 4	40,828	60,000	Leased
2021	CHEVROLET SILVERADO 3500HD	12,574	65,000	Leased
2024	CHEVROLET SILVERADO 2500 HD	18,663	60,000	Leased
2026	Chev2500hd	0	74,674	Leased
Grand Total			814,993	

Grants

Grants

The City of Lake City uses grant funding to support priority projects and services, including infrastructure, public safety, parks, community development, and utility improvements. Grants help the City leverage outside resources to meet community needs while reducing pressure on local revenues.



Grant revenues and related expenditures are budgeted in the appropriate fund once funding is reasonably assured. When required, matching funds are identified in advance and evaluated for affordability and long-term operating impact. The City reviews grant opportunities for consistency with Council priorities, project readiness, compliance requirements, and administrative capacity.



Through effective grant planning and oversight, the City uses external funding to improve public facilities, enhance services, and advance strategic community goals.

	Title	Grantor	Award Match/ Split	Awarded Amount	Expensed	Collected	Remaining Balance
1	Ichetucknee Springs Water Quality Improvement	FDEP	100%	\$1,800,000	\$357,435	\$357,435	\$1,442,565
2	Lake City Public Access Reuse/Chlorine Contact Chamber Upgrades	FDEP	100%	\$1,000,000			\$1,000,000
3	Recharge Wetland Steedly Sprayfield	FDEP	100%	\$9,900,000	\$454,290	\$454,290	\$9,445,710
4	SR 47/I-75 Septic-to-Sewer Program: Phase 2 (RV Park Extension)	FDEP	100%	\$1,794,000			\$1,794,000
5	Taxiway A Pipe Repairs	FDOT	100%	\$300,000			\$300,000
6	Airport Taxiway A Construction Phase 2 FY25	FAA	95%	\$302,500	\$60,003	\$60,003	\$242,497
7	Airport Taxiway A Design/Construction Match FY25	FDOT	10%	\$47,611	\$40,863	\$40,863	\$6,748
8	Hangar Roof Repairs RIF Grant	FL Com	100%	\$1,788,415			\$1,788,415
9	Flood Vulnerability Assessment	FDEP	100%	\$300,000			\$300,000
10	FY26 Bullet Proof Vest Grant	DOJ	50%	\$2,991			\$2,991
				\$17,235,517	\$912,591	\$912,591	\$16,322,926



Capital Improvement Plan

Expenditure Detail

FY 2027		
Capital Outlay Infrastructure	Steadly Wetland Recharge - DEP 100%	5,861,525
Capital Outlay Infrastructure	Water Sewer Infrastructure Projects	4,096,817
Capital Outlay Building	New City Hall	3,613,036
Capital Outlay Infrastructure	Ichetucknee Springs Quality & Quantity - DEP 100%	1,552,044
Capital Outlay Infrastructure	Saint Margarets SCADA	1,500,000
Capital Outlay Building	Design & Construction of Hangar	893,101
Capital Outlay Infrastructure	Water/Sewer Misc. Projects	800,000
Capital Outlay Infrastructure	Undesignated Projects	558,723
Capital Outlay Infrastructure	Water/Sewer Projects	493,763
Capital Outlay Infrastructure	Cured In Place Pipe Slip Lining	450,000

Expenditure Detail

FY 2027

Information Technology

General Fund

Capital Outlay Building	Replacement Windows	27,000
Capital Outlay Machinery & Equipment	Cloud Backup Solution	14,000
Capital Outlay Machinery & Equipment	Generator	62,000
Capital Outlay Machinery & Equipment	Onbase Upgrade	100,000
Capital Outlay Machinery & Equipment	Truck #30 (Purchase)	9,500
Capital Outlay Machinery & Equipment	Truck #48 (Purchase)	4,000
Information Technology Total		216,500

Vehicle Maintenance

Capital Outlay Machinery & Equipment	Hofmann Speed Tire Changer/Rim Clamping	9,995
Capital Outlay Machinery & Equipment	Wheel Balancer	5,681
Vehicle Maintenance Total		15,676

General Building

Capital Outlay Building	City Hall Upgrades	250,000
Capital Outlay Infrastructure	Dog Park	20,000
Capital Outlay Machinery & Equipment	5 Ton AC Unit Replacement City Hall	15,000
Capital Outlay Machinery & Equipment	Camera Additions City Hall	29,145
Capital Outlay Machinery & Equipment	Monitor/Screen Council Chambers	10,000
Capital Outlay Machinery & Equipment	Wireless Mics - Council Chambers	32,000
General Building Total		356,145

Police

Capital Outlay Machinery & Equipment	Crimescene Barrier System	5,000
Capital Outlay Machinery & Equipment	Flock Flex ALPR 1 of 5	3,500
Capital Outlay Machinery & Equipment	Flock Safety - Gunshot Detection/ALPR (Year 3 of 5)	100,000
Capital Outlay Machinery & Equipment	Marked Patrol Cars (End of Lease Purchase)	4,000
Capital Outlay Machinery & Equipment	Marked Patrol Cars Enterprise Lease 1 of 5*	75,000
Capital Outlay Machinery & Equipment	Misc. Equipment (Firearms, Uniforms, Ballistic Vest)*	8,400
Capital Outlay Machinery & Equipment	Motorola Lease (Watchguard and Radios 1 of 5)*	17,534
Capital Outlay Machinery & Equipment	Motorola Mobile Radios	6,030
Capital Outlay Machinery & Equipment	Rapid ID	41,652
Capital Outlay Machinery & Equipment	Second Interview Room Motorola (Year 2 of 5)	4,127
Capital Outlay Machinery & Equipment	Surveillance Equipment	11,000
Capital Outlay Machinery & Equipment	Taser 1 Officer (Year 1 of 3)	2,427
Capital Outlay Machinery & Equipment	Toughbooks	1,900

Expenditure Detail

		FY 2027
Capital Outlay Machinery & Equipment	Vehicle Striping	750
Capital Outlay Machinery & Equipment	Watchguard Replacement (35 In car/50 BC)	33,430
Police Total		314,750

Public Works

Capital Outlay Infrastructure	CIPP Pulled in Place Liners	100,000
Capital Outlay Infrastructure	Gwen Lake - Four Waters	183,000
Capital Outlay Infrastructure	Mill and Repave NE Bailey St	57,320
Capital Outlay Infrastructure	Mill and Repave NE Bradley Ter	58,111
Capital Outlay Infrastructure	Mill and Repave NE Congress	117,644
Capital Outlay Infrastructure	Mill and Repave NE Saint Clair St--Broadway to Center	28,555
Capital Outlay Infrastructure	Mill and Repave SE Castiillo Ter	61,111
Capital Outlay Machinery & Equipment	16' Dump Trailer with 48" sides	16,515
Capital Outlay Machinery & Equipment	6'11 X 16' Heavy Duty Full Tilt Equipment Trailer	9,390
Capital Outlay Machinery & Equipment	Asset Management Software	200,000
Capital Outlay Machinery & Equipment	Boom Attachment & 48" Saw blade for MowerMax	27,315
Capital Outlay Machinery & Equipment	Caterpillar Cold Planer	31,190
Capital Outlay Machinery & Equipment	Compact Skid Steer CTX 160	58,689
Capital Outlay Machinery & Equipment	Hydraulic Thumb for 308 Cat	6,405
Capital Outlay Machinery & Equipment	Mowers	28,600
Public Works Total		983,845

Growth Management

Capital Outlay Machinery & Equipment	Plotter	6,500
Capital Outlay Machinery & Equipment	Purchase Truck - Airport	4,500
Capital Outlay Machinery & Equipment	Purchase Truck - Fire	3,000
Growth Management Total		14,000

CRA**Community Redevelopment Agency**

Capital Outlay Infrastructure	Undesignated Projects	558,723
CRA Total		558,723

Fire**Fire Special Assessment**

Capital Outlay Machinery & Equipment	FD Isolated Network (SHI)	20,000
Capital Outlay Machinery & Equipment	Fire Gear Sets	15,000

Expenditure Detail

		FY 2027
Capital Outlay Machinery & Equipment	Laptops for Trucks	14,888
Fire Total		49,888
Airport		
Airport		
Capital Outlay Building	Carpet for the FBO Building Forbo (Source Well)	8,000
Capital Outlay Building	Pole Barn for Tractor	40,000
Capital Outlay Machinery & Equipment	New Sump Reclaimer for Avgas Tank Farm	12,000
Capital Outlay Machinery & Equipment	Scully Over Fuel Prevention System	50,000
Capital Outlay Machinery & Equipment	Ventrac Attachments	30,000
Airport Total		140,000
Debt		
Sales Tax Bond Fund		
Capital Outlay Building	New City Hall	3,613,036
Debt Total		3,613,036
Airport Construction		
Capital Outlay Building	Design & Construction of Hangar	893,101
Capital Outlay Infrastructure	Design & Construction of the North Hangar Taxiway	333,287
Capital Outlay Infrastructure	Design & Construction Taxiway A Pipe Repairs	300,000
Airport Total		1,526,388
Water/Sewer Admin		
Water-Sewer Utility		
Capital Outlay Building	Replacement Windows - GIS	29,000
Capital Outlay Infrastructure	Water/Sewer Misc. Projects	800,000
Capital Outlay Land	Easements	2,500
Capital Outlay Machinery & Equipment	A/C Replacement at Customer Service Building	40,000
Capital Outlay Machinery & Equipment	Furniture	2,000
Capital Outlay Machinery & Equipment	Generator - GIS/SCADA	62,000
Capital Outlay Machinery & Equipment	Purchase of Vehicle #106	4,000
Capital Outlay Machinery & Equipment	Purchase of Vehicle #127	3,000
Capital Outlay Machinery & Equipment	Purchase of Vehicle #170	4,000
Capital Outlay Machinery & Equipment	Safety Equipment	1,000
Capital Outlay Machinery & Equipment	Sensus Base Station Upgrade	35,000
Capital Outlay Machinery & Equipment	Survey/GIS Equipment	10,000
Water/Sewer Admin Total		992,500

Expenditure Detail

FY 2027

Water Treatment Plant

Capital Outlay Machinery & Equipment	Chemical Tank Replacements (3)	51,000
Capital Outlay Machinery & Equipment	Davit System for Confined Space Entry	8,500
Capital Outlay Machinery & Equipment	Purchase of Truck 92	3,200
Capital Outlay Machinery & Equipment	R & R for Equipment	50,000
Capital Outlay Machinery & Equipment	SCADA System Upgrade	63,000
Capital Outlay Machinery & Equipment	Tank Mixers for WBPS	40,000
Capital Outlay Machinery & Equipment	WBPS PLC Upgrade	180,000
Water Treatment Plant Total		395,700

Wastewater Treatment

Capital Outlay Infrastructure	Kicklighter Grit System Grating	10,000
Capital Outlay Infrastructure	Saint Margarets SCADA	1,500,000
Capital Outlay Infrastructure	Saint Margarets Valve Replacement	45,000
Capital Outlay Machinery & Equipment	Kicklighter Control Panel Relocation	25,000
Capital Outlay Machinery & Equipment	Purchase Truck # 173 and 175	9,000
Wastewater Treatment Total		1,589,000

NFMIP Wastewater Treatment Plant

Capital Outlay Infrastructure	Internet Fiber Line Extension	75,000
Capital Outlay Machinery & Equipment	Cameras	14,000
NFMIP Wastewater Treatment Plant Total		89,000

Sprayfield

Capital Outlay Building	Building Maintenance	5,500
Capital Outlay Infrastructure	Ichetucknee Springs Quality & Quantity - DEP 100%	1,552,044
Capital Outlay Infrastructure	Steadly Wetland Recharge - DEP 100%	5,861,525
Capital Outlay Machinery & Equipment	5' Sickle Bar Mower for Raptor Attachment	5,700
Capital Outlay Machinery & Equipment	Purchase Truck # 177	5,000
Capital Outlay Machinery & Equipment	Replace Mower Complete Deck on Grasshopper Mower	6,550
Sprayfield Total		7,436,319

Distribution and Collections

Capital Outlay Infrastructure	Cured In Place Pipe Slip Lining	450,000
Capital Outlay Infrastructure	Lift Station on SR 47	370,000
Capital Outlay Infrastructure	Manhole Coating	100,000
Capital Outlay Infrastructure	Remediate Two Stations	200,000
Capital Outlay Machinery & Equipment	2026 Crane Truck	214,493
Capital Outlay Machinery & Equipment	Dump Truck	220,000

Expenditure Detail

			FY 2027
Capital Outlay Machinery & Equipment	ESC Renewal on 16 Generator Liftstation		79,100
Capital Outlay Machinery & Equipment	Fiber for Cameras - Annex		11,000
Capital Outlay Machinery & Equipment	Generator for SCADA at Booster Plant		100,000
Distribution and Collections Total			1,744,593
Water-Sewer Construction			
Capital Outlay Infrastructure	SR 47 / I-75 Wastewater Improvements RV Park		388,065
Capital Outlay Infrastructure	Water/Sewer Projects		493,763
Water/Sewer Admin Total			881,828
Impact Fee Trust Fund			
Capital Outlay Infrastructure	Water Sewer Infrastructure Projects		4,096,817
Water/Sewer Admin Total			4,096,817
Natural Gas			
Natural Gas Utility			
Capital Outlay Infrastructure	Commercial Meter Sets		30,000
Capital Outlay Infrastructure	Correctors		10,000
Capital Outlay Infrastructure	Gas Pipe		20,000
Capital Outlay Infrastructure	Meters and Regulators		20,000
Capital Outlay Machinery & Equipment	Safety Equipment		25,000
Natural Gas Total			105,000
Total			25,119,708

Design & Construction of Hangar



Estimated Operating Impact

Completion of this project will require routine maintenance and appropriate funding will be included in the Community Services Department's operating budget.

Description & Criteria

This project involves the redesign and redevelopment of the existing facilities on the west side of La Palma Park to replace underused areas with soccer fields and related support structures and create a green parking lot on Swan Street, which will consist of native landscaping and upgraded security lighting. Soccer Fields rank among the highest priorities of Anaheim residents and these improvements would directly address these needs. Phase 1 of this project included the transformation of La Palma Park Way into a one-way green promenade.

Debt Schedules

Budget Transfers

AIRPORT			
140.60.542-070.71	Principal		
	2017 Airport Revenue Bond - BB&T Bond Principal	205,101	
140.60.542-070.72	Interest		
	2017 Airport Revenue Bond - BB&T Bond Interest	38,741	243,842
COMMUNITY REDEVELOPMENT AGENCY			
103.40.559-070.71	Principal	0	
	CRA Redevelopment Loan - First Federal	94,734	
103.40.559-070.72	Interest	0	
	CRA Redevelopment Loan - First Federal	8,416	103,150
DEBT SERVICE			
204.30.517-070.72	Interest		
	2019 Sales Tax Bond	171,131	
	Motorola Lease #1	24,177	195,308
FIRE SPECIAL ASSESSMENT			
110.50.522.030.91.12	Intergovernmental Transfers		
	2019 Sales Tax Bond	196,989	
	Motorola Lease #1	56,980	253,969
WATER-SEWER UTILITY - ADMINISTRATION			
410.70.536-070.71	Principal		
	2016 SRL Refunding	768,000	
	2020A Refunding	1,633,418	
	2020B Series	269,443	
	VacCon Lease	85,111	
410.70.536-070.72	Interest		
	2016 SRL Refunding	53,074	
	2020A Refunding	246,583	
	2020B Series	130,158	
	VacCon Lease	2,426	3,188,213
GENERAL FUND - NON-DEPARTMENTAL			
001.05.519-090.91.12	Key Government Finance - Principal & Interest	382,391	
	Motorola Lease #1 - Principal & Interest	113,959	
	Motorola Lease #2 - Principal & Interest	94,124	590,474
		4,574,956	4,574,956

2016 SRL Refunding Bond

Date	Principal	Interest	Debt Service
6/15/2026	386,000	24,827	410,827
12/15/2026	389,000	21,373	410,373
6/15/2027	393,000	17,891	410,891
12/15/2027	396,000	14,374	410,374
6/15/2028	400,000	10,830	410,830
12/15/2028	403,000	7,250	410,250
6/15/2029	407,000	3,643	410,643
	2,774,000	100,186	2,874,186

2020A Utility Bond

Date	Principal	Interest	Debt Service
1/1/2026	813,986	126,014	940,000
7/1/2026	819,431	120,569	940,000
1/1/2027	824,913	115,087	940,000
7/1/2027	830,432	109,568	940,000
1/1/2028	835,988	104,012	940,000
7/1/2028	841,580	98,420	940,000
1/1/2029	847,211	92,789	940,000
7/1/2029	852,878	87,122	940,000
1/1/2030	977,371	81,416	1,058,787
7/1/2030	983,910	74,877	1,058,787
1/1/2031	990,492	68,295	1,058,787
7/1/2031	997,119	61,668	1,058,787
1/1/2032	1,003,789	54,998	1,058,787
7/1/2032	1,010,505	48,282	1,058,787
1/1/2033	1,017,265	41,522	1,058,787
7/1/2033	1,024,070	34,717	1,058,787
1/1/2034	1,030,921	27,866	1,058,787
7/1/2034	1,037,818	20,969	1,058,787
1/1/2035	1,044,761	14,026	1,058,787
7/1/2035	1,051,751	7,036	1,058,787
	18,836,193	1,389,251	20,225,444

2020B Bond

Date	Principal	Interest	Debt Service
1/1/2026	133,822	65,979	199,800
7/1/2026	135,621	64,179	199,800
1/1/2027	137,446	62,355	199,800
7/1/2027	139,294	60,506	199,800
1/1/2028	141,168	58,632	199,800
7/1/2028	143,066	56,734	199,800
1/1/2029	144,991	54,810	199,800
7/1/2029	146,941	52,859	199,800
1/1/2030	148,917	50,883	199,800
7/1/2030	150,920	48,880	199,800
1/1/2031	152,950	46,850	199,800
7/1/2031	155,007	44,793	199,800
1/1/2032	157,092	42,708	199,800
7/1/2032	159,205	40,595	199,800
1/1/2033	161,346	38,454	199,800
7/1/2033	163,516	36,284	199,800
1/1/2034	165,716	34,085	199,800
7/1/2034	167,944	31,856	199,800
1/1/2035	170,203	29,597	199,800
7/1/2035	172,493	27,308	199,800
1/1/2036	174,813	24,988	199,800
7/1/2036	177,164	22,636	199,800
1/1/2037	179,547	20,254	199,800
7/1/2037	181,962	17,839	199,800
1/1/2038	184,409	15,391	199,800
7/1/2038	186,889	12,911	199,800
1/1/2039	189,403	10,397	199,800
7/1/2039	191,950	7,850	199,800
1/1/2040	194,532	5,268	199,800
7/1/2040	197,149	2,652	199,800
	4,905,474	1,088,531	5,994,005

2019 Sales Tax Bond

Date	Principal	Interest	Debt Service
6/20/2026	205,378	84,312	289,689
12/20/2026	207,916	81,773	289,689
6/20/2027	210,486	79,203	289,689
12/20/2027	213,088	76,602	289,689
6/20/2028	215,721	73,968	289,689
12/20/2028	218,388	71,302	289,689
6/20/2029	221,087	68,602	289,689
12/20/2029	223,820	65,870	289,689
6/20/2030	226,586	63,103	289,689
12/20/2030	229,387	60,303	289,689
6/20/2031	232,222	57,468	289,689
12/20/2031	235,092	54,597	289,689
6/20/2032	237,998	51,692	289,689
12/20/2032	240,940	48,750	289,689
6/20/2033	243,918	45,772	289,689
12/20/2033	246,932	42,757	289,689
6/20/2034	249,984	39,705	289,689
12/20/2034	2,962,396	36,615	2,999,011
	6,821,338	1,102,394	7,923,732

Airport Bond

Date	Principal	Interest	Debt Service
4/1/2026	103,208	18,713	121,921
10/1/2026	104,539	17,382	121,921
4/1/2027	105,887	16,033	121,921
10/1/2027	107,253	14,667	121,921
4/1/2028	108,637	13,284	121,921
10/1/2028	110,038	11,882	121,921
4/1/2029	111,458	10,463	121,921
10/1/2029	112,896	9,025	121,921
4/1/2030	114,352	7,568	121,921
10/1/2030	115,827	6,093	121,921
4/1/2031	117,321	4,599	121,921
10/1/2031	118,835	3,086	121,921
4/1/2032	120,368	1,553	121,921
	1,450,619	134,347	1,584,967

CRA Bond

Date	Principal	Interest	Debt Service
4/1/2026	47,579	3,996	51,575
10/1/2026	48,007	3,567	51,575
4/1/2027	48,439	3,135	51,575
10/1/2027	48,875	2,699	51,575
4/1/2028	49,315	2,259	51,575
10/1/2028	49,759	1,816	51,575
4/1/2029	50,207	1,368	51,575
10/1/2029	50,659	916	51,575
4/1/2030	51,115	460	51,575
	443,954	20,217	464,171

Motorola Lease

Date	Principal	Interest	Debt Service
7/1/2026	146,760	24,177	170,937
7/1/2027	152,464	18,474	170,937
7/1/2028	158,388	12,549	170,937
7/1/2029	164,543	6,394	170,937
	622,155	61,594	683,749

Total Debt Services

Date	Principal	Interest	Debt Service
2026	3,720,555	659,286	4,379,840
2027	3,607,578	590,594	4,198,172
2028	3,675,049	522,937	4,197,986
2029	3,333,689	453,860	3,787,549
2030	2,998,385	393,584	3,391,969
2031	2,999,038	341,356	3,340,394
2032	2,929,896	288,578	3,218,474
2033	2,857,048	239,506	3,096,553
2034	5,614,780	191,095	5,805,875
2035	2,439,208	77,966	2,517,174
2036	351,976	47,624	399,600
2037	361,508	38,092	399,600
2038	371,298	28,302	399,600
2039	381,353	18,247	399,600
2040	194,532	251,762	446,294
	35,835,893	4,142,789	39,978,682

Motorola Lease

Date	Principal	Interest	Debt Service
10/26/2026	94,197	0	94,197
	94,197	0	94,197

VAC-CON

Date	Principal	Interest	Debt Service
5/5/2026	85,111	2,426	87,537
	85,111	2,426	87,537



Strategic Plan



5-YEAR STRATEGIC PLAN

EXECUTIVE SUMMARY

The Lake City Strategic Plan reflects a unified vision for the future of Lake City. The plan is the result of one of the most inclusive planning efforts in recent city history, which included extensive engagement with city leaders, local businesses, residents, and regional partners.

Planning Process Overview

We consulted a broad range of stakeholders including city staff, elected officials, county and school leaders, business owners, and representatives from HAECO, Weyerhaeuser, and HCA Lake City Hospital. Regional input came from Columbia County, JAXPORT, and state agencies. A community survey drew 546 responses from across all neighborhoods, reflecting diverse voices and strong public investment in Lake City's future.

Implementation Framework

Led by the City Manager and department heads, implementation will begin with key actions in Year 1—such as launching the Housing Authority and improving development processes. Core initiatives will roll out over Years 2–3, with evaluation and institutionalization in Years 4–5. Long-term success depends on continued collaboration with Columbia County, schools, employers, and residents.

Lake City is ready to turn potential into progress. This plan charts a clear path forward—preserving our character while creating opportunity for all.

STRATEGIC PILLARS

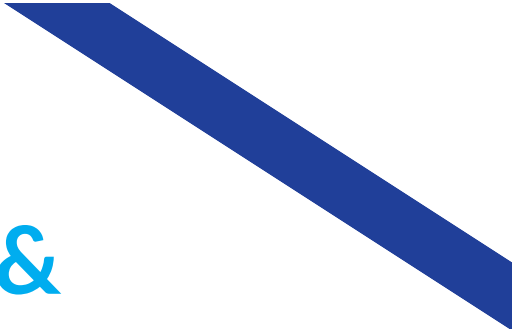
- ▶ **Economic Development:** Leverage our I-10/I-75 location to grow Lake City Gateway Airport, support the North Florida Mega Industrial Park, and foster small business growth through workforce development and streamlined permitting.
- ▶ **Housing & Community Development:** Expand housing options through the new Housing Authority and public-private partnerships. Focus on neighborhood revitalization, downtown development, and recreation expansion, including a new Recreation Director and Lake DeSoto improvements.
- ▶ **Infrastructure & Sustainable Growth:** Expand utility capacity, streamline permitting, and coordinate with county and state partners. Growth will be balanced with natural resource protection and strategic annexation.
- ▶ **Public Safety & Community Engagement:** Strengthen community policing, youth programs, and neighborhood engagement to address safety concerns and build trust citywide.



VISION STATEMENT FOR LAKE CITY'S FUTURE

Lake City envisions a future where small-town values meet modern opportunity—a welcoming community where everyone has access to quality housing, meaningful employment, and essential services. Our strategic growth will revitalize all neighborhoods, create vibrant recreational amenities, and expand opportunities for residents of all ages and backgrounds. By leveraging our strategic location while honoring our heritage, we will build a strong economy that offers pathways to prosperity for all who call Lake City home.

Photo: VisitFlorida.com



INTRODUCTION & BACKGROUND

About Lake City

Lake City is known as "The Gateway to Florida" because of its strategic location at the intersection of Interstate 75 and Interstate 10, providing convenient access to major urban centers like Jacksonville and Gainesville. This prime position has long made Lake City an important transportation hub and logistics center, offering residents the opportunity to enjoy small-town living with relatively easy access to big-city amenities.

The city and surrounding Columbia County are blessed with natural beauty, including pristine springs, rivers, and forests that attract outdoor enthusiasts from across the region. The Osceola National Forest, Ichetucknee Springs State Park, and numerous other natural areas provide exceptional recreational opportunities for residents and visitors alike.

While Lake City offers many advantages, it also faces challenges common to smaller communities. The job market remains relatively limited, particularly for specialized careers, leading some residents to commute to larger cities for employment. Healthcare options, though improving with recent investments in HCA Lake City Hospital, are more basic compared to those available in larger metropolitan areas. Public transportation is minimal, creating access challenges for residents without personal vehicles.

Despite these challenges, Lake City possesses remarkable potential for growth and development, with a strong foundation of community assets and a strategic location that positions it well for future prosperity.

Key Assets

- ▶ **Lake City Gateway Airport:** This general aviation airport provides a valuable transportation link and opportunities for expanded aviation services, including the potential for increased cargo operations and business travel.
- ▶ **North Florida Mega Industrial Park:** Located just outside city limits, this 2,622-acre, single-owner supersite between Jacksonville and Tallahassee represents one of the region's most significant economic development opportunities. The site's strategic location, combined with excellent transportation access, positions it as a premier location for manufacturing, distribution, and logistics operations. The site is one of only three in Florida and twelve in the Southeast.
- ▶ **Florida Gateway College:** This institution offers essential educational opportunities and workforce development programs that help prepare residents for careers in growing industries. The college's partnerships with regional employers ensure that training programs align with actual workforce needs.
- ▶ **Regional Medical Facilities:** HCA Lake City Hospital and other healthcare providers form the backbone of the region's healthcare system, offering essential services while creating valuable employment opportunities.
- ▶ **Diverse Transportation Infrastructure:** Beyond the highway intersections I-10 and I-75, Lake City benefits from rail access and proximity to deepwater ports in Jacksonville, creating a multi-modal transportation network that supports business development.
- ▶ **Rich Historical Heritage:** Lake City's historical significance, dating back to the 1800s, provides a foundation for cultural tourism and community identity.
- ▶ **Affordable Cost of Living:** Compared to larger metropolitan areas in Florida, Lake City offers a more affordable cost of living, making it an attractive option for families and retirees seeking quality of life at a reasonable cost.

Stakeholder Engagement Process

The development of this strategic plan has been guided by extensive stakeholder engagement, ensuring that it reflects the priorities and perspectives of the entire community. Key engagement activities included:

- ▶ **In-depth interviews* with city department heads and staff**, providing insights into operational challenges and opportunities as well as departmental priorities and needs.
* A full list of the stakeholders interviewed is included in Appendix 2.
- ▶ **Visioning sessions with City Council members** to establish high-level strategic direction and identify policy priorities.
- ▶ **Roundtable discussions with business leaders** to understand economic development needs and opportunities from the private sector perspective.
- ▶ **Meetings with education, healthcare, and transportation officials** to coordinate planning efforts and identify potential partnerships.
- ▶ **Collaborations with county leadership and regional partners** to ensure alignment with broader regional initiatives and maximize collaborative opportunities.
- ▶ **Input from major companies in the area including HACEO and Weyerhaeuser** to understand workforce needs and economic development potential.
- ▶ **Review of existing plans and documents** to build upon previous work and ensure continuity in planning efforts.
- ▶ **Public survey process** to incorporate the priorities of residents who live and work in Lake City in the plan.

Summary of Findings from Interviews

The discovery process for Lake City's strategic plan involved extensive stakeholder engagement including city department heads, county officials, education leaders, business representatives, and regional partners.

Across the board, stakeholders share a common vision of leveraging the City's location advantage to attract targeted investment, particularly in transportation, logistics, and advanced manufacturing. The recent improvements in city leadership and intergovernmental relations have created a favorable environment for strategic planning and collaborative growth.

The discovery process consistently revealed three interconnected challenges that must be addressed to unlock Lake City's potential: infrastructure constraints, housing shortages, and workforce development. Water and wastewater capacity limitations are currently restricting growth, with complex permitting processes further complicating expansion efforts. The severe lack of workforce housing has forced many employees to commute from surrounding areas, creating a significant barrier for business attraction and retention. Additionally, while the school system offers strong vocational programs, there remains a gap in creating sustainable career pathways that retain young talent and meet employer needs.

Quality of life considerations emerged as both challenges and opportunities. Many stakeholders highlighted the need for expanded youth recreation, downtown revitalization, particularly north of the railroad tracks, and more diverse entertainment options. These elements are seen as crucial not just for current residents but as essential components for workforce attraction and retention. The city's proximity to natural assets like Ichetucknee Springs and Osceola National Forest offers untapped potential for ecotourism development that aligns with preserving Lake City's character.

Stakeholders demonstrated remarkable alignment around priority initiatives: expanding infrastructure capacity, developing workforce housing across all segments, streamlining business processes, and enhancing quality of life amenities.

Major employers including HAECO, the hospital, and potential tenants of the Weyerhaeuser mega-industrial site are poised for significant growth if these foundational issues can be addressed. The city's improving financial position and openness to innovative approaches like the new Housing Authority provide promising pathways forward, though success will require sustained focus on implementation and meaningful performance metrics.

Lake City Community Survey Results Summary

The City of Lake City conducted a comprehensive community survey in Spring 2025 to gather input from residents regarding their priorities, concerns, and vision for the future. With over 540 responses from diverse neighborhoods across the city and surrounding areas, this survey provided valuable insights that have directly shaped the strategic priorities outlined in this plan. neighborhoods across the city and surrounding areas, this survey provided valuable insights that have directly shaped the strategic priorities outlined in this plan.

Respondent Demographics

Survey participants represented a broad cross-section of Lake City's population, with residency ranging from less than one year to more than 20 years. All age groups were represented, with the largest participation coming from residents aged 35-44 and 45-54, followed by residents aged 25-34. This diverse representation ensures that the strategic plan addresses the needs of both long-time residents and newcomers, as well as residents at different life stages.

Key Community Priorities

Infrastructure Improvements

Residents clearly identified infrastructure as a top priority for Lake City's future. The three most commonly requested infrastructure improvements were:

- ▶ Road repairs and maintenance (61% of respondents)
- ▶ Parks and recreational facilities (56%)
- ▶ Downtown revitalization (40%)

Additional infrastructure priorities included stormwater drainage (33%), street lighting (30%), and housing rehabilitation (30%).

Economic Development

Survey respondents strongly supported strategic economic development, with an emphasis on:

- ▶ Community entertainment and recreation (52%)
- ▶ Retail and shopping (56%)
- ▶ Dining and food service (27%)
- ▶ Arts and culture (26%)
- ▶ Eco-tourism/Agri-tourism (25%)

Notably, when asked to rate the importance of various factors to Lake City's future, 75% of respondents rated "small business incentives" as important or very important, and 66% rated "industrial/manufacturing growth" similarly. These findings underscore residents' desire for a balanced economic development approach that preserves Lake City's character while creating new opportunities.

Quality of Life Initiatives

The survey revealed strong support for quality of life improvements that would make Lake City more livable and attractive:

- ▶ Creating or improving parks and playgrounds (73%)
- ▶ Building or enhancing walking and biking trails (63%)
- ▶ Developing more community centers and picnic areas (54%)
- ▶ Improving public swimming pools (47%)
- ▶ Enhancing sports facilities (45%)

These preferences reflect residents' desire for more family-friendly recreational opportunities and accessible outdoor spaces.

Public Safety Concerns

When asked about public safety issues, residents identified several key concerns:

- ▶ Drug activity (68%)
- ▶ Violent crime (55%)
- ▶ Traffic safety and speeding (51%)
- ▶ Property Crime (44%)

These findings highlight the importance of comprehensive public safety strategies in the strategic plan.

Strengths and Challenges

The survey asked residents to identify Lake City's greatest strengths and most significant challenges.

Perceived Strengths:

- ▶ Location and accessibility (proximity to major highways and regional centers)
- ▶ Small-town feel and sense of community
- ▶ Natural resources and outdoor recreation potential
- ▶ Ability to come together during times of need

Perceived Challenges:

- ▶ Limited activities and amenities for youth and families
- ▶ Insufficient housing options across income levels
- ▶ Public safety concerns and drug-related issues
- ▶ Economic development needs and lack of high-paying jobs
- ▶ Infrastructure maintenance and improvements

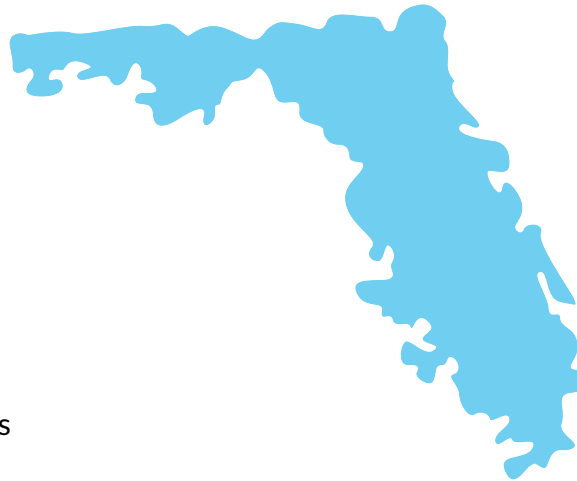
Communication Preferences

When asked how they currently receive information about Lake City events and news, most respondents cited the city's **Facebook page** (52%) and **word of mouth** (25%). When asked about their preferred communication methods, many indicated interest in **email updates, text notifications, and continued social media engagement**. This information will guide the city's communication strategy moving forward.

Integration into Strategic Planning

The findings from this community survey have directly informed the strategic priorities outlined in this plan. Based on resident feedback, the strategic plan places particular emphasis on:

- ▶ Infrastructure investment
- ▶ Economic development
- ▶ Quality of life enhancements
- ▶ Public safety initiatives
- ▶ Housing opportunities
- ▶ Communication improvements



Lake City is committed to responsive, resident-centered governance. The survey results have provided a roadmap for addressing the most pressing concerns of residents while building on the city's existing strengths.

Executive Summary Conclusion

This multi-faceted engagement process has resulted in a strategic plan that truly reflects the community's priorities and vision. By bringing together diverse perspectives and expertise, Lake City has developed a roadmap that addresses immediate needs while positioning the community for long-term success.

The strategic goals and initiatives outlined in the following sections directly respond to the priorities identified through this engagement process. They reflect Lake City's commitment to creating a vibrant, safe, and economically sustainable community that preserves its small-town character while embracing strategic growth and development.

SITUATION ANALYSIS

Strengths Assessment

Strategic Location

Lake City's position at the intersection of I-10 and I-75 provides exceptional connectivity to major markets throughout the Southeast. This location, approximately one hour from Jacksonville, Gainesville, and Tallahassee, offers prime access for logistics, distribution, and manufacturing operations while maintaining a more affordable cost structure than larger urban centers.

Industrial Park

The North Florida Mega Industrial Park represents a premier economic development asset with tremendous potential to transform Lake City's economy. This 2,600-acre certified industrial site is one of only three mega-sites in Florida and among just twelve in the entire Southeast. The site features completed environmental studies, wetland delineations, and pre-permitted status, significantly reducing development timelines for prospective businesses. Strategic rail access from Norfolk Southern, combined with proximity to both I-10 and I-75, positions the park ideally for manufacturing, logistics, and distribution operations. The Industrial Park stands ready to attract investments that could generate substantial employment opportunities with higher-than-average wages for the region.

Transportation Assets

The Lake City Gateway Airport provides facilities for corporate aviation, maintenance services, and potential expansion. The presence of HAECO, a major aircraft maintenance provider, demonstrates the viability of aviation-related industries. Additionally, two major rail lines serve the area, offering multimodal transportation options that few communities our size can match.

Natural Resources

Lake City is surrounded by exceptional natural amenities, including the Ichetucknee Springs State Park, Osceola National Forest, and the Suwannee River. These resources offer outstanding recreation opportunities and potential for ecotourism development while contributing to quality of life for residents.

Educational Partnerships

The Columbia County School District offers strong K-12 education with career and technical programs that help prepare students for local employment opportunities. Florida Gateway College provides higher education and workforce training programs that can be aligned with industry needs.

Affordable Community

Lake City offers an affordable cost of living with housing prices below state and national averages, making it attractive for families and retirees. This affordability represents a competitive advantage for workforce recruitment if paired with quality housing options and amenities.

Small-Town Character

Residents value Lake City's small-town atmosphere, where personal relationships matter and community connections remain strong. This character, combined with strategic growth, creates a distinctive environment that appeals to those seeking alternatives to larger urban centers.

Challenges Assessment

Housing Limitations

A critical shortage of quality housing across all price points, but particularly workforce housing, represents a significant barrier to growth. This shortage affects business recruitment, workforce retention, and community vitality. The lack of diverse housing options forces many employees to commute from surrounding areas rather than living in Lake City.

Infrastructure Capacity Constraints

Water and wastewater capacity limitations, particularly related to state permitting for water withdrawal and wastewater discharge, restrict development potential. Additionally, aging infrastructure in some areas requires upgrading to support growth and maintain service reliability. The city's conservative tax rate—the lowest in the region—has constrained available capital for major infrastructure investments. While this approach has kept costs low for residents, it has also limited the city's ability to proactively upgrade systems and expand capacity to meet growing demand and support economic development initiatives.

Youth Engagement Gaps

Limited recreation, entertainment, and career exploration opportunities for youth were consistently identified as concerns. These gaps affect quality of life for families and contribute to challenges in retaining young residents and attracting new families to the community. While Lake City maintains the lowest tax rate in the area at 4.9%, this conservative fiscal approach has limited the city's ability to invest in youth programming, recreational facilities, and community amenities that would enhance quality of life for families.

Regulatory and Permitting Processes

Complex and sometimes lengthy regulatory processes, particularly related to water resource management and development approvals, can delay projects and create uncertainty for investors. Streamlining these processes while maintaining appropriate standards is essential for encouraging investment.

Public Perception Management

Addressing both internal and external perceptions is important for Lake City's future. Internally, overcoming resistance to change while demonstrating the benefits of strategic growth requires ongoing communication. Externally, ensuring Lake City's reputation reflects current realities rather than outdated perceptions is crucial for economic development.

Downtown Revitalization Needs

Despite its historic character and potential, downtown Lake City requires further investment and activation to become a vibrant center of community life. Vacant properties, limited evening activity, and the need for mixed-use development present both challenges and opportunities.

Leadership Continuity and Public Trust

Years of frequent turnover in city management and leadership positions have created skepticism among residents about the government's commitment to long-term initiatives and community needs. As current leadership demonstrates competence and forward-thinking vision, rebuilding trust will require consistent performance, transparent communication, and tangible results that demonstrate the city's genuine commitment to serving all residents and neighborhoods equitably.

Emerging Opportunities

Housing Authority Initiatives

The newly established Housing Authority provides a mechanism to address housing needs through strategic acquisition, rehabilitation, and development of properties. This entity can leverage public and private resources to expand housing options throughout the community.

Mega-Industrial Site Development

The Weyerhaeuser mega-industrial site, one of only three such sites in Florida, offers exceptional potential for large-scale manufacturing or distribution operations. Coordination between city and county on infrastructure and services can maximize this asset's economic impact. Partnership opportunity to collaborate with Weyerhaeuser and Jaxport on manufacturer recruitment.

Aviation Sector Expansion

Building on HAECO's established presence, opportunities exist to expand aviation-related businesses, training programs, and services at the Lake City Gateway Airport. Runway improvements could potentially accommodate larger aircraft and expand service capabilities.

Healthcare Growth

HCA Lake City Hospital's expansion plans and focus on specialized services create opportunities for healthcare sector growth, including related services and suppliers. This growth supports both economic development and quality of life improvements.

Tourism Development

Lake City's natural assets, combined with its strategic location, provide foundations for expanded tourism development focusing on ecotourism, outdoor recreation, and cultural heritage. These opportunities can diversify the economy while preserving natural resources.

Recreation Investment

Developing comprehensive recreation facilities and programming represents a high-impact investment that addresses multiple community challenges simultaneously. Recreation development can serve as a catalyst for neighborhood revitalization, provide positive outlets for youth development, and demonstrate the city's commitment to quality-of-life improvements that benefit all residents across demographic and geographic lines.



STRATEGIC PILLARS & INITIATIVES

This section includes details on the strategic pillars, as well as objectives and key initiatives to support Lake City's progress in that area. In addition, opportunity areas that emerged from our discovery process are highlighted.

STRATEGIC PILLARS

Pillar 1: Economic Development

Pillar 2: Housing & Community Development

Pillar 3: Infrastructure & Sustainable Growth

Pillar 4: Public Safety & Community Engagement

Photo from VisitFlorida.com

Pillar 1: Economic Development

Objective 1.1: Position Lake City as premier transportation & logistics hub

Initiative: Maximize Lake City Gateway Airport development potential

- ▶ Implement key elements of the Airport Master Plan to expand capacity and services
- ▶ Conduct feasibility study on extending the runway eastward to accommodate larger wide-body aircraft like Boeing 787s and 777s
- ▶ Pursue grant funding opportunities to assist with the \$9 million investment needed for hangar renovations, including new roofs and fire suppression systems
- ▶ Support HAECO's expansion plans through 2028, including two new production lines creating approximately 200 jobs
- ▶ Develop targeted marketing to attract aviation-related businesses
 - Example: Partner with HAECO to market their successful Space Florida apprenticeship program that brings in 10-15 new aviation workers every 10 weeks

Initiative: Support mega-industrial site development

- ▶ Collaborate with the county, JAXPORT and Weyerhaeuser business development teams to implement targeted marketing to industries that align with site capabilities and could benefit from port access
- ▶ Coordinate with Columbia County and Weyerhaeuser on infrastructure needs to recruit manufacturers to the mega-industrial site
 - Example: Increase utility capacity to meet the requirements needed for major industrial prospects

Initiative: Develop business-friendly processes & incentives

- ▶ Assign dedicated staff to act as a "concierge" service for businesses navigating development processes and streamline permitting and regulatory procedures
 - *Example:* Implement a "One Stop Permitting" system similar to FDOT's model to coordinate approvals for major developments
- ▶ Develop clear guides and resources for new and expanding businesses
- ▶ Establish regular communication channels with business community
- ▶ Develop city-level incentives that complement Columbia County's programs, which primarily target large businesses

Objective 1.2: Enhance Workforce Development

Initiative: Develop business-friendly processes & incentives

- ▶ Strengthen collaboration with Florida Gateway College on workforce programs
- ▶ Support Columbia County School District's career and technical education initiatives to create clear pathways from education to employment in Lake City
- ▶ Strengthen collaboration with Florida Gateway College on workforce programs
- ▶ Support Columbia County School District's career and technical education initiatives to create clear pathways from education to employment in Lake City
 - *Example:* Increase utility capacity to meet the requirements needed for major industrial prospects
- ▶ Develop industry-specific training programs aligned with target sectors
 - *Example:* Create a formal mentorship program with HAECO and other large employers who have expressed interest in greater community engagement

Initiative: Implement workforce recruitment & retention strategies

- ▶ Partner with employers on talent attraction initiatives through downtown revitalization, recreation projects and other quality of life amenities
- ▶ Establish or expand youth entrepreneurship and career exploration programs

Initiative: Support small business development

- ▶ Establish small business incubator/accelerator programs
- ▶ Provide resources and support for entrepreneurs
- ▶ Create networking opportunities for business owners
 - Example: Partner with the Chamber of Commerce to foster relationships that bolster City initiatives.

Objective 1.3: Diversify the Economy Base

Initiative: Target complementary industry sectors

- ▶ Develop sector-specific value propositions highlighting Lake City's advantages
- ▶ Create targeted incentive programs for priority sectors
- ▶ Participate in regional economic development initiatives

Initiative: Enhance retail and commercial development

- ▶ Conduct retail gap analysis to identify underserved market segments
- ▶ Develop strategy for commercial corridor enhancement
- ▶ Support downtown business development
- ▶ Create design standards that enhance community character

Priority 2: Housing & Community Development

Objective 2.1: Increase housing availability across income levels

Initiative: Implement Housing Authority programs

- ▶ Establish Lake City Housing Authority with dedicated team including:
 - Authority Attorney and Bond Counsel
 - Bond Financial Advisor
 - City staff integration (City Manager, Assistant City Manager, Finance Director, City Planner/Growth Manager)
 - Department coordination (Police, Fire, Public Works, Water, Sewer, Gas, IT)
- ▶ Secure initial funding through partnership with First Federal Bank
- ▶ Launch Home Improvement Loan Program:
 - Provide up to \$50,000 per household for critical home repairs
 - Target properties under \$300,000 value within city limits
 - Focus on health, safety, and code violations; roofing; electrical/plumbing; accessibility modifications
 - Serve households earning up to 150% of Area Median Income (AMI)
- ▶ Implement 5-year loan agreements with construction beginning Summer 2025
- ▶ Develop Abandoned Homes Acquisition and Rehabilitation Program:
 - Purchase, rehabilitate, and bring abandoned properties up to code
 - Initially target 10-20 homes, particularly in Districts 10 and 12
 - Create rent-to-own pathway for qualified tenants
 - Provide homeownership training and transition support
- ▶ Establish Mortgage Down Payment Assistance Program:
 - Target first-time homebuyers for primary residences within city limits
 - Support 30-year fixed-rate mortgage qualification
 - Set income thresholds based on AMI guidelines

Initiative: Develop multi-family housing to address critical shortages

- ▶ Downtown Mixed-Use Development:
 - Pursue acquisition and redevelopment of downtown "junkyard" property through eminent domain if necessary
 - Develop mixed-use concept with approximately 300 housing units
 - Include ground-floor commercial space facing Marion Street and structured parking garage
 - Phase development over 3-5 years to manage financial feasibility
- ▶ Apartment Building Construction:
 - Construct 100-unit apartment building with affordable rents
 - Address Florida's shortage (only 25 affordable homes per 100 extremely low-income renters)
 - Utilize Housing Authority bonding capacity for financing
- ▶ Senior Housing Development:
 - Issue up to \$15 million in bonds for 100-unit masonry elevator apartment building
 - Target seniors aged 55+ earning less than 60% of AMI
 - Prioritize downtown and city-owned property locations
 - Address Florida's senior housing crisis (median rent \$1,719 with 12.1% senior poverty rate)
- ▶ Explore Container Home Development:
 - Investigate shipping container homes as affordable, sustainable housing option
 - Consider both basic affordable units and luxury container home options

Initiative: Support private housing development

- ▶ Create comprehensive incentive programs for housing developers with clear, publicly communicated criteria
- ▶ Streamline approval processes for projects meeting community housing goals
- ▶ Develop infrastructure to support housing in priority areas, particularly northern districts

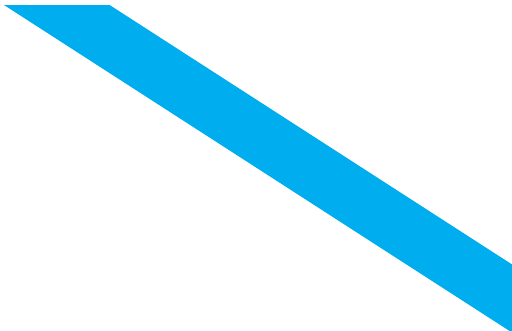
Objective 2.2: Revitalize Neighborhoods

Initiative: Focus on northern neighborhood improvement

- ▶ Strategic investment in Districts 10 and 12
 - Leverage Community Redevelopment Agency (CRA) district funding
 - Partner with Columbia County on CDBG grants and senior home programs
 - Coordinate with Housing Authority abandoned property acquisition program
 - Address abandoned and deteriorating properties through systematic identification and intervention
- ▶ Improve infrastructure and streetscapes
- ▶ Road paving and utility upgrades
- ▶ Lighting improvements for safety and business support downtown
- ▶ Coordinate with utility expansion plans
- ▶ Support neighborhood-based organizations and initiatives

Initiative: Develop neighborhood identity and pride through inclusive engagement

- ▶ Create distinct neighborhood identities that celebrate unique assets and history
- ▶ Support neighborhood leadership development – engage a cross-section of the Lake City community
- ▶ Community leadership development:
 - Engage cross-section of Lake City community in neighborhood planning
 - Conduct regular community meetings to hear directly from residents about priorities (safer streets, better housing, jobs, cultural spaces)
 - Support resident-led improvement initiatives
- ▶ Implement neighborhood beautification programs
 - Partner with local businesses on improvement projects
 - Implement public art installations and cultural programs
 - Support tree-planting, urban gardening, and environmental initiatives



Objective 2.3: Enhance quality of life amenities

Initiative: Expand recreation opportunities

- ▶ Create a Recreation Director position to coordinate citywide programs for youth, adults, and seniors
- ▶ Partner with the school district to explore city operation of the swimming pool to expand community access
- ▶ Expand successful community events like the 3,000-4,000 person BBQ competition
- ▶ Develop Lake DeSoto as a community focal point for outdoor recreation

Initiative: Support arts and cultural development

- ▶ Enhance community events and festivals
- ▶ Develop public art program
- ▶ Support performing arts opportunities
- ▶ Celebrate Lake City's cultural heritage

Initiative: Create vibrant gathering spaces

- ▶ Develop Lake DeSoto as a community focal point
- ▶ Enhance downtown as a community gathering place
- ▶ Create neighborhood centers in underserved areas
- ▶ Design public spaces that encourage interaction and community building

Pillar 3: Infrastructure & Sustainable Growth

Objective 3.1: Expand utility capacity to support growth

Initiative: Address water/wastewater capacity constraints

- ▶ Work with government relations expert to streamline Suwannee River Water
- ▶ Develop water conservation programs to maximize existing capacity

Initiative: Expand utility capacity to support growth

- ▶ Explore alternative water sources and technologies
- ▶ Upgrade existing wastewater treatment facilities
- ▶ Coordinate with county on regional wastewater solutions
- ▶ Implement phased approach aligned with development needs

Objective 3.1: Implement strategic annexation plan

Initiative: Annex priority development areas

- ▶ Develop criteria for strategic annexation decisions
- ▶ Focus on areas with existing or planned utility service
- ▶ Create annexation information program for property owners
- ▶ Coordinate with county on annexation approach

Initiative: Enhance city-county relationship and service coordination

- ▶ Develop interlocal agreements for service areas
- ▶ Create consistent development standards across jurisdictions
- ▶ Establish regular coordination mechanisms between city and county
- ▶ Coordinate joint tourism marketing and development initiatives to leverage regional attractions

Pillar 4: Public Safety & Community Engagement

Objective 4.1: Enhance public safety services

Initiative: Expand Police Department Staffing and Infrastructure

- ▶ Implement a comprehensive plan to expand and upgrade the police department building to address overcrowding and improve operational efficiency
- ▶ Increase police staffing by 5 officers annually over the next 5 years to support traffic units, evidence processing, and expanded patrol zones for newly annexed areas
- ▶ Expand use of Flock, the gunshot detection system, beyond the north side to full citywide implementation

Initiative: Expand community policing initiatives

- ▶ Increase Breakfast with the Chief events from quarterly to monthly, with rotating locations to cover all city districts
- ▶ Expand Coffee with a Cop sessions from 6 to 8 annually
- ▶ Expand Citizens Police Academy capacity from one to two sessions per year, increasing graduates from 30 to 60 annually
- ▶ Grow the Police Explorer Program from 11 to 25 active participants, with particular focus on recruiting from underrepresented city neighborhoods
- ▶ Expand the Summer Youth Employment Program from 20 to 30 positions to provide 20+ local youth with job skills and professional development opportunities annually
- ▶ Increase Farm Share and food distribution events from 4 to 6 annually, expanding reach from 1,177 to 1,500 households per year
- ▶ Establish dedicated traffic enforcement units for each patrol squad to focus on high-crash corridors
- ▶ Launch a comprehensive "Lock It or Lose It" public education campaign to reduce vehicle-related crimes

Initiative: Enhance Fire Department Capabilities

- ▶ Add at least three new personnel—one per shift—to achieve minimum staffing of six firefighters per emergency response.
- ▶ Complete ongoing ISO evaluation process and work to improve rating from 4 to at least 3, potentially reaching 2
- ▶ Evaluate and potentially increase fire assessment rate from current \$311 per resident to ensure adequate funding for enhanced services
- ▶ Evaluate and upgrade emergency response equipment and apparatus to ensure optimal response times
- ▶ Implement advanced training programs for specialized emergency responses (hazmat, technical rescue, water rescue)
- ▶ Develop comprehensive emergency response protocols for high-risk locations identified through pre-fire planning

Initiative: Expand Community Education and Outreach

- ▶ Increase fire safety education presentations in schools from current levels to monthly programs in each district school
- ▶ Launch "Fire Safety Week" annual community-wide education campaign
- ▶ Develop CPR/First Aid training programs for community members, with quarterly public classes
- ▶ Create fire department youth programs including junior firefighter camps and school visit programs
- ▶ Establish fire safety education programs for senior living facilities and assisted living communities
- ▶ Expand fire department participation in community events from current levels to presence at all major city festivals and gatherings

Objective 4.2: Strengthen citizen engagement

Initiative: Enhance communication channels and improve public safety communication

- ▶ Develop comprehensive communication strategy both for emergencies and less emergent public safety announcements
- ▶ Enhance emergency communications through full integration with the Columbia County Combined Communications Center
- ▶ Expand the department's social media presence and monthly video recaps to improve community awareness

Initiative: Create opportunities for public input

- ▶ Establish quarterly meetings with community leaders, including faith leaders and neighborhood associations, with focus on historically underserved areas (See: Objective 2.2)

IMPLEMENTATION FRAMEWORK

The Strategic Plan Implementation Team will be led by the City Manager and including department heads, with periodic reporting to the City Council. The team will:

- Meet monthly/quarterly to review progress on initiatives
- Coordinate cross-departmental efforts
- Identify resource needs and constraints
- Recommend adjustments based on implementation experience
- Prepare progress reports for City Council and the public

TIMELINE AND PHASING

Phase 1 (Year 1 - underway)

- ▶ Establish implementation structures and baseline metrics
- ▶ Begin high-priority initiatives with existing resources
- ▶ Develop detailed action plans for all key initiatives across all departments
- ▶ Build partnerships essential for implementation

Phases 2 and 3 will take more concrete form as each department's key initiatives are added to the timeline.

Phase 2 (Years 2-3)

- ▶ Implement core initiatives across all strategic priorities
- ▶ Secure additional resources for expanded implementation
- ▶ Evaluate initial results and adjust approaches as needed
- ▶ Scale successful pilots to full implementation

Phase 3 (Years 4-5)

- ▶ Complete major initiatives
- ▶ Evaluate overall Strategic Plan outcomes
- ▶ Begin planning for next Strategic Plan cycle

PARTNERSHIP OPPORTUNITIES

Successful implementation requires relationship building and partnerships with the below.

Government Partners:

- ▶ Columbia County
- ▶ Suwannee River Water Management District
- ▶ Florida Department of Transportation

Educational Institutions

- ▶ Florida Gateway College
- ▶ Columbia County School District
- ▶ University of Florida (extension programs)

Business Organizations

- ▶ Chamber of Commerce
- ▶ Major employers (HAECO, Weyerhaeuser HCA Hospital, etc.)
- ▶ Small business organizations
- ▶ Regional economic development organizations

Community Organizations

- ▶ Neighborhood associations
- ▶ Faith-based organizations
- ▶ Service clubs and nonprofit organizations
- ▶ Youth and senior organizations

Financial Strategy

Current Financial Position

Lake City enters this Strategic Plan period with a stable financial foundation, including:

- Utility enterprise funds that support infrastructure maintenance and improvement
- Bonding capacity for strategic investments
- Grant-writing capacity through in-house staff

Revenue Enhancement Strategies

The Lake City tax rate is the lowest in the area at 4.9%. A moderate increase in the tax rate to 5.5-8% would make room for an increase in quality of life services outlined in the initiatives of this report.

Grants and Federal Funding Federal infrastructure and housing grants State economic development programs Foundation funding for community initiatives Regional partnership opportunities	Enterprise Fund Optimization Strategic utility rate adjustments Expansion of customer base through annexation and growth Operational efficiencies to maximize revenue Infrastructure investments that reduce long-term costs
Public Private Partnerships Housing development partnerships Infrastructure cost-sharing with developers Business improvement districts for targeted areas Joint ventures for commercial development	Expansion of the Tax Base Strategic annexation to expand tax base Economic development to increase property values Redevelopment of underutilized properties Diversification of revenue sources 1-3% tax increase

Capital Improvement Planning

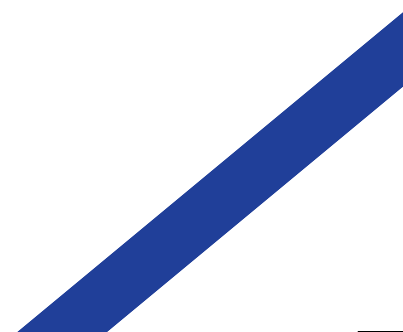
The below capital projects emerged as opportunities or needs during the discovery process for this strategic plan.

- ▶ City Hall
- ▶ Public safety building
- ▶ Water and wastewater capacity improvements
- ▶ Parks and recreation facilities
- ▶ Technology infrastructure

Budget Alignment

Annual budgeting processes will be aligned with Strategic Plan priorities through:

- Department budget requests linked to Strategic Plan initiatives
- Performance-based budgeting for key initiatives
- Mid-year budget reviews to address emerging needs
- Long-term financial planning for multi-year initiatives



CONCLUSION AND NEXT STEPS

The Lake City Strategic Plan establishes a clear vision for our community's future and a practical roadmap to achieve it. By focusing on our four strategic priorities—**Economic Development**, **Housing & Community Development**, **Infrastructure & Sustainable Growth**, and **Public Safety & Community Engagement**—we will transform challenges into opportunities and build a community that works for all residents.

Successful implementation requires commitment, collaboration, and adaptability. The plan provides structure while allowing flexibility to address changing conditions and emerging opportunities. Regular progress reviews and transparent communication will ensure accountability and build community trust in the process.

IMMEDIATE NEXT STEPS (FIRST 90 DAYS)

Establish Implementation Structure

- ▶ Form Strategic Plan Implementation Team
- ▶ Develop detailed work plans for Year 1 initiatives
- ▶ Create performance measurement dashboard

Launch Priority Initiatives

- ▶ Finalize Housing Authority establishment
- ▶ Begin development process for downtown mixed-use project
- ▶ Initiate utility capacity enhancement planning
- ▶ Implement business development "concierge" service

Communicate the Plan

- ▶ Develop Strategic Plan summary materials
- ▶ Host community information sessions
- ▶ Create online platform for tracking implementation progress
- ▶ Engage partners in implementation planning

Secure Funding

- ▶ Identify grant opportunities aligned with plan priorities
- ▶ Explore financing options for major capital projects
- ▶ Begin partnership discussions with key stakeholders

APPENDICES

A1. Discovery Process Notes

The discovery process took into account a cross-section of stakeholders who deeply understand the priorities and needs for Lake City, including public officials and employees as well as private citizens. In addition, we reviewed any relevant materials and/or preexisting plans and initiatives from each stakeholder.

Stakeholder meetings held:

- City Manager and City Executive Team
- City Council
- Columbia County School District
- Florida DOT
- HCA Lake City Hospital
- JAXPORT
- HAECO
- Weyerhaeuser
- Business round table with local business representatives

Stakeholder insights

City Department Heads

- Identified infrastructure, housing, and jobs as the three foundational priorities
- Expressed need for more proactive versus reactive governance
- Highlighted interdepartmental communication improvements
- Concerned about bureaucratic barriers to growth
- Emphasized need to improve city's reputation/perception

County Officials

- Expressed willingness to collaborate on utilities and development
- Highlighted the mega-industrial site as critical opportunity
- Stressed importance of workforce development aligned with growth
- Noted improving intergovernmental relations

Stakeholder insights, cont.

Education Leaders

- Proud of strong career/technical education programs and certifications
- Seeking more youth engagement opportunities
- Interested in expanded internship programs with local businesses
- Concerned about student retention and career pathways
- Expressed desire for more city support with facilities like the pool

Large Employers

- HAECO sees potential for significant expansion with right conditions
- Hospital planning substantial growth with new facilities
- Weyerhaeuser positioned to attract major industrial development

County Officials

- Identified housing as critical barrier to growth
- Emphasized need for streamlined permitting and development processes
- Expressed interest in downtown revitalization
- Highlighted youth engagement and development as community priority
- Want more support for small business growth

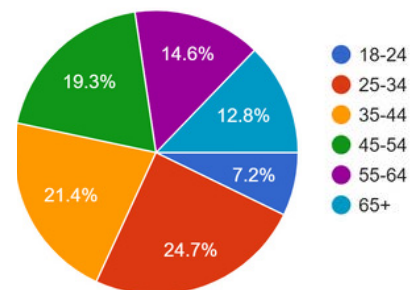
APPENDIX 2: SURVEY RESULTS

The City of Lake City conducted a comprehensive community survey in Spring 2025 to gather input from residents regarding their priorities, concerns, and vision for the future. **With over 550 responses** from diverse neighborhoods across the city and surrounding areas, this survey provided valuable insights that have directly shaped the strategic priorities outlined in this plan.

Responder Demographics

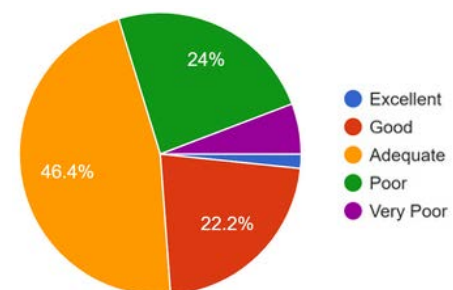
Survey participants represented a broad cross-section of Lake City's population, with residency ranging from less than one year to more than 20 years. All age groups were represented, with the largest participation coming from residents aged 35-44 and 45-54, followed by residents aged 25-34.

What is your age? (555 responses)



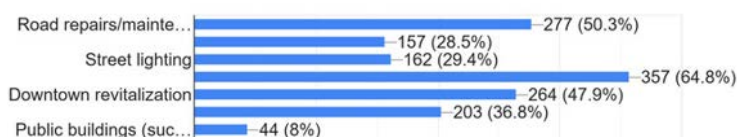
Respondents largely rated the roads and streets Adequate or Good. A sizeable portion, >25%, found the roads Poor or Very Poor.

How would you rate the current condition of Lake City's roads and streets? (554 responses)



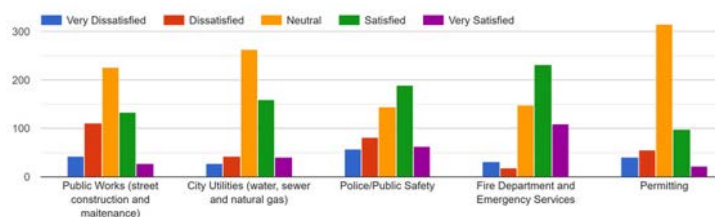
Notable proportions of respondents view road repairs/maintenance, street lighting, downtown revitalization and public buildings.

Which public facility improvements should be prioritized to better support the community? (551 responses)



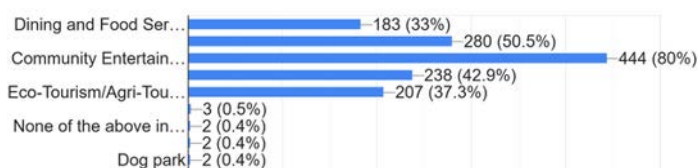
The majority of respondents feel neutral about the Public Works, City Utilities, Police/Public Safety, Fire Department and Emergency Services, and Permitting. **The Fire Department** shares the largest share of **Satisfied** or **Very Satisfied** customers.

How satisfied are you with city services?



A significant proportion of respondents would like to see additional **dining and food services**, **community entertainment** and **eco-tourism/agri-tourism** in Lake City in the future.

What types of new businesses or developments would you like to see?



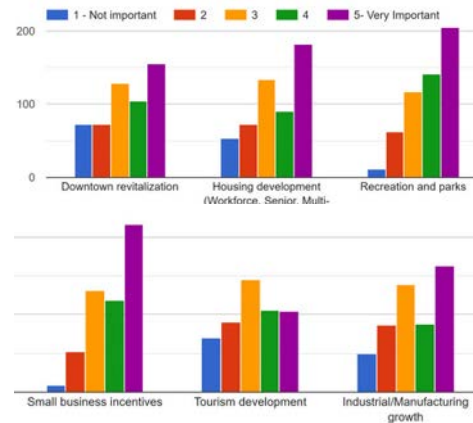
A significant portion of respondents would like to see improved **Community centers**, **Parks**, **Public Swimming pool**, **sports facilities**, and **Walking/biking trails** in Lake City's future.

Which community amenities would you like to see created or improved? Select all that apply.



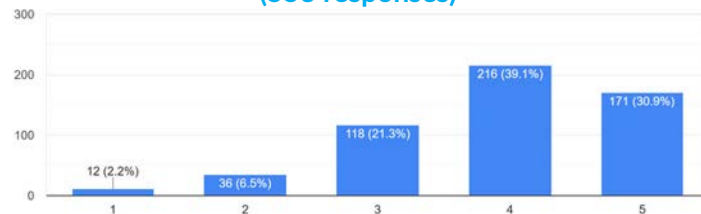
The majority of respondents ranked **Small business incentives**, **Housing Development**, **Recreation and Parks** as **important or very important** for Lake City's future. Tourism development, and industrial/manufacturing growth were viewed as less important by comparison.

How important are the following to Lake City's future?



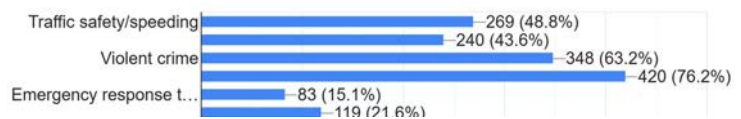
The majority of respondents (70%) feel **Safe** or **Very Safe** in their neighborhoods. 8.7% of respondents feel **Unsafe** or **Very Unsafe**.

How safe do you feel in your neighborhood? (553 responses)



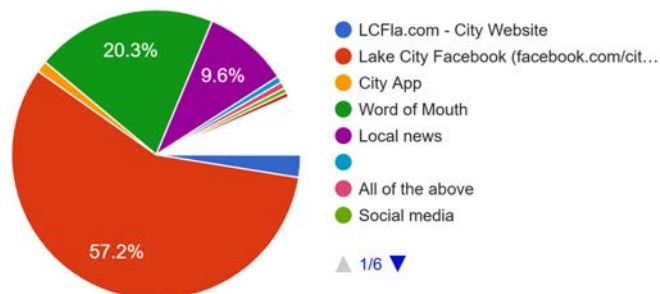
The top safety concerns in Lake City according to survey respondents are: **Traffic safety/speeding** (49%), **Property Crime** (44%), **Violent crime** (63%), **Drug activity** (76%), **Emergency response times** (15%), and **Street lighting** (21%).

What public safety issues concern you most? (553 responses)



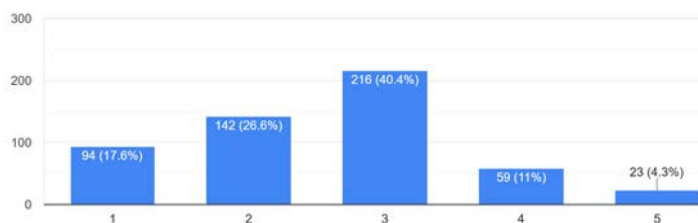
The majority of respondents get their news about Lake City from the City's **Facebook page** (57%) or **Word of Mouth** (20%). 7% get information from the **local news**.

How do you currently get information about Lake City events and news? (552 responses)



On a scale of Not Responsive (1) to Highly Responsive (5), 44% of respondents indicated the city is **not responsive**. 40% felt neutral about this city's responsiveness and a small portion, 15%, noted that the city is highly responsive.

How would you rate the responsiveness of city government to resident concerns? (534 responses)



APPENDIX 3: BEST PRACTICES RESEARCH

Below is background research that was compiled in formulating this plan. It includes rationale for these policy ideas as well as examples of cities who have had success with these tactics.

CULTIVATING NEIGHBORHOOD IDENTITIES FOR COMMUNITY BUILDING

- ▶ **Empower Local Leadership:** Establish neighborhood councils or associations with real decision-making power over local issues like small infrastructure projects, community events, and beautification efforts. Give them modest budgets to implement their priorities.
- ▶ **Create Distinct Visual Identity:** Support neighborhoods in developing unique branding through murals, gateway signage, street banners, and consistent architectural elements that reflect local history or character.
- ▶ **Foster Regular Gathering Spaces:** Ensure each neighborhood has accessible community spaces - whether community centers, pocket parks, or regular street festivals - where residents naturally interact.
- ▶ **Connect Through Shared Systems:** While celebrating uniqueness, create city-wide programs that link neighborhoods, such as coordinated festivals, inter-neighborhood sports leagues, or shared sustainability initiatives.

Successful Small City Examples

- ▶ **Decatur, Georgia** (population ~25,000) created a neighborhood association network that gives each area real influence over local development decisions. Their annual "Decatur Book Festival" brings all neighborhoods together while individual areas host their own themed events throughout the year.
- ▶ **Northampton, Massachusetts** (population ~29,000) established neighborhood councils with small grants programs. Each council can fund local improvements up to \$5,000 annually. The Florence neighborhood created a distinctive arts district identity, while others focused on historic preservation or sustainability themes.

- ▶ Burlington, Vermont (population ~45,000) developed a ward system where each neighborhood has both unique character-building initiatives and representation in city-wide planning. Their Old North End neighborhood transformed from struggling to thriving through resident-led placemaking.
- ▶ Traverse City, Michigan (population ~16,000) created neighborhood "stewardship groups" that adopt local spaces and organize signature events. Each group develops its own identity while participating in city-wide coordination meetings and shared resource pools.

The key is balancing local autonomy with city-wide connection - letting neighborhoods develop their own personalities while ensuring they don't become isolated silos. Start with pilot programs in 2-3 neighborhoods before expanding city-wide.

PUBLIC ART PROGRAM FOR DOWNTOWN REVITALIZATION

A public art program could address several Lake City priorities:

Crime and Public Safety

- Target north side neighborhoods mentioned in city discussions
- Focus on youth engagement to address concerns about idle youth
- Partner with police department's community engagement initiatives

Downtown Revitalization

- Support the downtown redevelopment priorities identified in city plans
- Create destinations that support local businesses
- Complement the mixed-use development goals

Education and Youth Development

- Collaborate with Columbia County School District's career programs
- Integrate with existing internship and summer youth employment programs
- Support the 50% of students who don't pursue college with creative career pathways

Tourism and Economic Development

- Leverage natural and historical assets through artistic interpretation
- Create Instagram-worthy destinations to support tourism goals
- Support the cultural events and festivals expansion mentioned in city objectives

Documented Positive Impacts of Public Art Programs

Philadelphia, Pennsylvania - Mural Arts Program

Established: 1984

Scale: 4,000+ murals across the city

Documented Impacts:

- Crime Reduction: Studies show 5-15% reduction in certain crimes in neighborhoods with new murals
- Community Engagement: 95% of residents report feeling more connected to their neighborhood
- Educational Outcomes: Schools with mural programs show increased student engagement and attendance
- Economic Development: Property values increase 8-15% within 500 feet of public art installations

San Antonio, Texas - Centro de Artes Program

Focus: Latino cultural heritage through public murals in underserved neighborhoods

Community Benefits:

- Academic Achievement: Schools in participating neighborhoods show 18% improvement in standardized test scores
- Youth Programs: 300+ young people participate annually in mural creation
- Crime Prevention: 30% reduction in youth arrests in target neighborhoods

Grand Rapids, Michigan - ArtPrize

Model: Annual citywide art competition using public spaces

Economic and Social Impact:

- Economic Boost: \$15+ million in annual economic impact
- Education: Partnership with schools reaches 20,000+ students annually
- Safety: Downtown crime decreases 25% during festival periods, with lasting effects

IMPACTS OF HOUSING AUTHORITIES IN SMALL SOUTHERN CITIES

Best Practices

- ▶ Start with Strategic Planning: Conduct comprehensive housing needs assessments and create 5-10 year plans that address both immediate repairs and long-term community development goals.
- ▶ Focus on Mixed-Income Development: Reduce concentration of low-income housing by creating developments that serve families at various income levels, including workforce housing for teachers, firefighters, and other essential workers.
- ▶ Climate Resilience: Southern housing authorities increasingly focus on hurricane/tornado resistance and energy efficiency for hot, humid climates.
- ▶ Historic Preservation: Many Southern cities successfully combine affordable housing with historic district revitalization, using tax credits creatively.
- ▶ Rural Partnerships: Small Southern cities often coordinate with county housing authorities to serve broader regions more efficiently.
- ▶ Employer Partnerships: Industries like healthcare, education, and manufacturing in small Southern cities create natural partnerships for workforce housing development.

Examples of Cities with Successful Programs

Florence, South Carolina (population ~38,000, but started smaller)

Focused on homeownership counseling and down-payment assistance programs alongside traditional rental housing.

- Generated 312 first-time homebuyers over 5 years with 92% still maintaining homeownership after 7 years
- \$18.6 million in new mortgage lending in the local market
- 34% reduction in crime rates and 28% increase in high school graduation rates over 8 years.

Greenville, Mississippi (population ~29,000, but started smaller)

Transformed their public housing through the HOPE VI program, replacing deteriorating high-rise projects with mixed-income townhomes and single-family homes. They created the historic Lakeview community that became a model for other Delta cities.

- Replaced 300 units of distressed housing with 180 mixed-income units plus 85 homeownership opportunities.
- Crime in the area decreased 74% and childhood asthma rates dropped 45% due to improved quality of housing.

Opelika, Alabama (population ~30,000)

Developed innovative partnerships with Auburn University to create affordable workforce housing. Their housing authority focused on downtown revitalization, converting historic buildings into mixed-income housing while preserving the city's character.

- Generated \$45M in private investment within 3 blocks of public housing developments
- Property values in the area increased 127% over 8 years, and downtown vacancy rates dropped from 40% to 8%.

Thomasville, Georgia (population ~19,000)

Created successful public-private partnerships through their housing authority, working with local employers to develop workforce housing for teachers and hospital workers. They focused on scattered-site housing rather than concentrated developments.

- Reduced teacher turnover from 23% to 11% annually, saving the school district \$180,000 per year.
- Local hospital reported 40% reduction in nursing staff turnover

Tuskegee, Alabama (population ~9,000)

Partnered with Tuskegee University to create innovative homeownership programs and renovate historic neighborhoods. Their housing authority emphasizes resident ownership and community wealth-building.

- Local unemployment dropped from 18% to 9% in targeted neighborhoods.



This strategic Plan was commissioned by City Manager Don Rosenthal and his executive staff. If you have any questions, comments or concerns, contact us at <https://www.lcfla.com/contact>.



Appendix

Summary of Position by Department

Vehicle Schedule

10-Year History

10-Year History

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
110-312.51	Local Option Taxes Insurance Premium Fire	(63,276)	(63,423)	(64,182)	(69,520)	—	—	—	—	—	—
110-331.20	Federal Grants Public Safety	—	—	—	—	—	(90,577)	(397,094)	(199,465)	(97,130)	—
110-334.90	State Grant Other	—	—	—	—	—	—	—	(231,909)	(21,192)	—
110-335.21	State Shared Revenues Firefighter Supplemental Comp	—	—	(450)	—	—	—	—	—	—	—
110-342.20	Public Safety Fire Protection	(2,124,437)	(2,161,755)	(2,147,135)	(2,148,606)	(2,150,374)	(2,165,442)	(2,693,615)	(2,714,299)	(3,856,882)	—
110-342.20.01	Public Safety Fire Protection Fire Assessment	(52,170)	(5,788)	(14,603)	(13,264)	(3,618)	(252)	(49,328)	(25,307)	(25,161)	—
110-342.50	Public Safety Protective Inspection Fee	—	—	—	—	—	—	—	—	(19,179)	—
110-361.10	Interest & Other Earnings Interest	(743)	(894)	(1,558)	(1,390)	(1,061)	(2,346)	(4,661)	(32,353)	(33,697)	—
110-364.00	Sale/Disposition of Fixed Assets Proceeds	—	—	—	—	—	(9,700)	—	(17,209)	—	—
110-365.00	Sale/Surplus Material Material-Scrap	—	—	—	—	—	—	—	(780)	(510)	—
110-366.00	Contributions- Private Source & Donations Donations	—	—	—	(10,000)	—	—	—	—	—	—
110-369.90	Other Misc Revenue Revenue	(25,000)	—	—	—	—	—	(37,780)	(3,467)	(2,140)	—
110-369.90.04	Other Misc Revenue Revenue Insurance Proceeds	—	—	—	(8,484)	(19,362)	(23,783)	(11,725)	—	(11,888)	—
110-381.00.01	Interfund Transfer Group Transfer From General Fund	(171,739)	(171,739)	(289,680)	(289,680)	(574,661)	(638,585)	(2,525,554)	(925,056)	(571,163)	—
	Revenue Total	(2,437,365)	(2,403,598)	(2,517,608)	(2,540,945)	(2,749,076)	(2,930,684)	(5,719,758)	(4,149,846)	(4,638,942)	—
	Personnel Services	1,743,519	1,879,820	1,943,258	1,961,337	1,931,309	2,325,865	2,516,753	2,740,681	2,405,386	—
	Operating Expenses	441,725	434,184	389,153	492,093	430,095	587,807	578,209	762,555	659,108	—
	Capital Expenses	132,133	520,700	97,730	—	202,406	4,942	429,865	2,394,356	55,229	—
	Other Uses	—	—	—	165,207	165,208	165,207	165,207	253,968	164,157	—
	Expense Total	2,317,377	2,834,703	2,430,142	2,618,637	2,729,017	3,083,821	3,690,034	6,151,560	3,283,880	—
	Total	(119,989)	431,105	(87,466)	77,693	(20,059)	153,136	(2,029,724)	2,001,714	(1,355,061)	—

10-Year Forecast

	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037
Total										

Glossary

ACTIVITY

The basic organizational unit for budgetary and accounting purposes, which often closely follows operational structure.

ACCRUAL

Relating to or being a method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ACLS

Advanced cardiac life support.

ADJUSTMENT FOR ACCRUAL

The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

AD VALOREM TAX REVENUE

Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida statutes.

AFSCME

American Federation of State, County and Municipal Employees.

ANNUAL BUDGET

A budget applicable to a single fiscal year.

ANNUAL BUDGET ORDINANCE

The ordinance that appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs that are a permanent part of the City of Lake City, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts that require legislative control, and may include amendments to the existing Municipal Code.

APPROPRIATION

Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations that lead to expenditures for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

ARPA

America Rescue Plan Act

ARP FUNDING

Funding received by Metropolitan cities under the America Rescue Plan Act.

ARRA

American Recovery and Reinvestment Act.

ASSISTANCE TO GOVERNMENT AGENCIES

Contributions from the general fund to independent authorities of the Consolidated City of Lake City.

ASSISTANCE TO PRIVATE ORGANIZATIONS

Contributions from the general fund to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

AUDIT

The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements.

BALANCED BUDGET

A budget in which recurring expenditures are balanced against recurring revenues.

BETTERMENT

An enhancement that allows for the expansion of services beyond the scope that had been provided in prior periods.

BLS

Basic life support.

BONDED DEBT

The portion of City indebtedness represented by outstanding bonds.

BUDGET

A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropri-

ate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

BUDGETARY CONTROL

Requirement established by executive policy wherein any amendments to the originally adopted budget must be approved by the Mayor and/or the Council.

BUDGET MESSAGE

An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

BUILDINGS

A capital outlay account used for costs of acquiring and improving buildings.

CAD

Computer Aided Dispatch.

CAFR

Comprehensive Annual Financial Report.

CAPITAL EXPENDITURE

Expenditure over \$1,000 whose benefits exceed one fiscal year and will add to existing assets or assets in the form of equipment, infrastructure, and other fixed assets.

CAPITAL IMPROVEMENT PROJECT

A planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets.

CAPITAL IMPROVEMENTS

Buildings, infrastructure, and other attachments or annexations to land and facilities that are intended to remain so attached or annexed. Capital improvements also includes land acquisition.

CAPITAL IMPROVEMENT PLAN

A multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Lake City has adopted that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The five-year capital improvements plan is filed and approved each fiscal year concurrently with the annual budget.

CAPITAL PROJECTS FUND

A fund used to acquire or construct major capital facilities (other than those financed by proprietary funds, special assessment funds, or similar type trust funds).

CARES Act

The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S.

CASH CARRYOVER

A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

CDBG

Community Development Block Grant.

CIP

Capital Improvement Plan.

COLA

Cost of Living Adjustment.

COMPENSATED ABSENCES

City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

COMPONENT UNIT

A legally separate organization for which elected officials for the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incorrect.

COMPUTER AIDED DISPATCH

Software specifically designed and engineered to assist emergency responders with dispatching of equipment / apparatus.

CONSTRUCTION

A capital outlay account used for major capital improvement construction projects.

CONSUMER PRICE INDEX

An index of items used to measure the change in prices over time.

CONTINGENCY

An account used to identify and segregate a portion of available funds that are inappropriate for expenditure or are earmarked for a specific future use. Any expenditure (or expense) account that requires Council action for its use is termed a contingency account.

CONTRIBUTIONS TO OTHER FUNDS

Contributions and operating transfers made to another fund of the City.

CORONAVIRUS DISEASE 2019

An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020 and had significant negative impacts on the economy.

COSTS CAPITALIZED

Charges attendant to the acquisition of a fixed asset, such as freight or installation, that may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds that recognize depreciation expense.

COVID

Coronavirus Disease

COVID_19

Coronavirus Disease 2019.

CRA

Community Redevelopment Area

CURRENT LEVEL OVERTIME

Additional salary funding for certain activities that normally require some periodic use of employee overtime.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Lake City are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

DEBT SERVICE FUND

A fund used for payment of general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT

The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts that may be required for the future retirement of term bonds.

DEFERRED RETIREMENT OPTION PROGRAM

A unique option for eligible Florida Retirement System or FRS Pension Plan members. Under this program, you stop earning service credit toward a future benefit, have your retirement benefit calculated at the time your DROP period begins and your monthly retirement benefits accumulate in the FRS Trust Fund earning interest while you continue to work for an FRS employer.

DEPARTMENT

A division of the City having a specialized function and personnel.

DEPRECIATION

An accounting method of allocating the cost of a tangible asset over its useful life. Businesses depreciate long-term assets for both tax and accounting purposes.

DEPT

Department.

DIVISION

A distinct or separate function within a department.

DIFFERENTIAL PAY

Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

EDUCATIONAL INCENTIVE PAY

Additional salary compensation paid to qualified police officers and firefighters after they have completed state approved specialized vocational courses.

EMPLOYEE BENEFITS

The attendant position costs for the City's portion of payroll taxes, pension contributions, deferred compensation, and life and health insurance premiums.

EMS

Emergency Medical Services

EMT

Emergency Medical Technician

ENCUMBRANCE

A commitment to expend funds for goods or services that have not been fully executed and thus requires that funds be reserved for future use. Unless specifically liquidated or otherwise canceled, the reserved funds carry over to succeeding fiscal years; however, expenditure must be for the same purpose for which the encumbrance was originally established.

ENTERPRISE FUND

A fund used to account for continuing operations that provide services to the general public that are similar to private business enterprises in nature, and where the intent is that the costs will be recovered primarily through user charges. Enterprise funds may also be used to account for activities where the periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy.

EXPENDITURE

A decrease in net financial resources caused by current personnel cost, operating costs, debt service and/or capital outlay. Unless stated otherwise, expenditure means budgetary expenditure, which is a decrease in net current assets, and which applies only to governmental and expendable trust fund operations.

EXPENSE

A decrease in net total assets. Expenses represent the total cost of operations (including depreciation) during a fiscal period, regardless of the timing of actual transactions. Expenses apply to proprietary and nonexpendable and pension trust funds.

FEMA

Federal Emergency Management Agency.

FGFOA

Florida Government Finance Officers Association.

FIDUCIARY FUNDS

Fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

FISCAL YEAR

The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs that may be separate from the annual budget, are required to be accounted for on different fiscal years.

FOP

Fraternal Order of Police.

FRANCHISE

A special privilege granted by ordinance that permits the continuing use of municipal property (such as public streets or rights-of-way) for the delivery of regulated public services. Franchises are normally granted on a fee basis to a single private utility provider.

FRS

Florida Retirement System.

FTE

Full-time equivalent.

FULL COST ALLOCATION

Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

FULL-TIME EQUIVALENT

The unit of measurement equivalent to an individual – worker or student – of one unit of a work or school day

FUND

A fiscal and accounting entity that is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control. Generally, the number of individual funds is kept to the lowest number that allows effective and efficient management, with activities that are similar in nature and purpose accounted for in the same fund.

FUND BALANCE

The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth".

FUND TYPE

All City funds fall into 11 standard generic fund types within three categories. Governmental funds include: General, Special Revenue, Debt Service, Capital Projects, and Component Units. Proprietary funds include: Enterprise and Internal Service. Fiduciary funds include Pension Trust, Private-purpose Trust, Investment Trust and Agency. Not all funds are subject to annual appropriation.

FY

Fiscal Year. The City's fiscal year runs from October 1st to September 30th.

GAAP

Generally Accepted Accounting Principles.

GASB

Governmental Accounting Standards Board.

GENERAL FUND

The fund used to account for both general government activities and those activities not required to be accounted for in another fund.

GENERAL REVENUE

The revenue of a government other than that derived from and retained in an enterprise fund.

GFOA

Government Finance Officers Association.

GIS

Geographical Information System.

GOVERNMENTAL FUND

These funds report transactions related to resources received and used for those services traditionally provided by city/county government

GRANTS

Contributions or gifts of cash or other assets from another government (usually state or federal agencies) that are normally restricted to expenditure or use for a specified purpose, activity, or facility.

HOLIDAY BUYBACK

Additional compensation for certain employees who are covered by police and fire bargaining unit agreements, which is paid for holidays worked and not offset by a corresponding day off at a later date.

HUD

US Department of Housing and Urban Development.

IAFF

International Association of Fire Fighters.

IMPOUNDMENT

The withholding, delaying the obligation or expenditure of appropriated funds provided for programs, activities or projects; or any other type of executive action or inaction that effectively precludes the obligation or expenditure of appropriated funds.

IMPROVEMENTS OTHER THAN BUILDINGS

A capital outlay account used for infrastructure and other permanent improvements, other than buildings, that add value to land. Examples include fences, sidewalks, and gutters.

INDIRECT COST

Those costs not readily identified with a specific project or organizational activity but incurred for the joint benefit of both projects and other activities. Indirect costs are usually grouped into common pools and charged to benefiting objectives through an allocation process established in the City's indirect cost study.

INTEREST

An account used to reflect the interest payments on debt obligations. Interest payments for installment purchases or other non-debt obligations are accounted for in the Other Services & Charges account.

INTERGOVERNMENTAL REVENUE

Revenue received from other governments in the form of grants, entitlements, or shared revenues; charges for services are not included.

INTERNAL SERVICE FUND

A fund used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governments, on a reimbursable basis. INTERFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within a different sub-fund.

INTRAFUND CHARGES

Charges for services rendered by a non-internal service activity to a user within the same sub-fund.

ISO

Insurance Service Office. The office creates ratings for fire departments and their surrounding communities.

IT

Information Technology.

LCAA

Lake City Aviation Authority.

LCFD

Lake City Fire Department.

LCHA

Lake City Housing Authority.

GATEWAY

Lake City Airport.

LEVY

A compulsory charge in the form of taxes, special assessments, or service charges, for the support of governmental activities.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MDT

Mobile Data Terminal. A computerized device used in public transit vehicles to communicate with a central dispatch office.

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MOBILE EQUIPMENT

A capital outlay account used for vehicles, trailers, water/aircraft and rolling stock.

NFPA. National Fire Protection Association. A global self-funded nonprofit organization that publishes consensus codes and standards intended to minimize the possibility and effects of fire and other risks.

NON-CASH EXPENDITURES

Expenses not directly involving cash transactions; almost entirely depreciation expense, which is not budgeted.

NON-DEPARTMENTAL

Functions and accounts that are not directly related to a department's primary service activities or are separate from departmental operations for control purposes.

NON-REVENUES

Proprietary fund revenue that is incidental to, or a by-product of, the fund's primary service activities.

OBJECT

A budgetary and accounting classification that is the basic level for line-item budgetary reporting and control. Objects include goods and services with similar characteristics, such as employee benefits or supplies.

OPERATING INCOME

The excess of operating revenue over operating expenses, before interfund transfers, interest, and other adjustments not directly related to operations. The concept of operating income applies only to enterprise, internal service, and nonexpendable and pension trust funds.

ORDINANCE

A formal legislative enactment by the City Council that implements or amends local law. Any budgetary change that affects total appropriations, levies, use of reserved appropriations, personnel authorizations by fund, or duties and powers of appointed officials requires an ordinance.

PENSIONS PAID

Annual payments made from the General Fund to retirees, in addition to their pension payments, which are established in the Annual Budget Ordinance.

PFPF

Police and Fire Pension Fund.

PRINCIPAL

An account used to reflect the principal payments on debt obligations.

PROPRIETARY FUND

Fund used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it.

RENTALS

An account used for the rental of land or buildings not owned by the City.

RESERVE FOR DEBT SERVICE

An account used to segregate a portion of available funds that are legally restricted to the payment of general long-term debt principal and interest maturing in future years.

RETAINED EARNINGS

An account that reflects accumulated net earnings (or losses) of a proprietary or similar trust fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity. Retained earnings also differs from "net worth" primarily because contributed capital is accounted for separately.

REVENUE BONDS

Bonds whose principal and interest are payable from pledged revenue sources, and which are not legally backed by the full faith and credit of the City. Revenue bonds may be authorized by the City Council without voter approval.

REVENUE

An increase in net current assets from other than expenditure (or expense) refunds and residual equity transfers. For proprietary and similar trust funds, revenue also includes net increases in other assets and excludes capital contributions. Proceeds from long-term debt and operating transfers-in are classified as other financing sources.

SINKING FUNDS

Unbudgeted accounts used in certain enterprise sub-funds for control purposes related to debt service payments.

SPECIAL ASSESSMENT

A compulsory levy made against certain properties to recover all or part of the cost of an improvement or service that primarily benefits those properties.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) that are legally restricted to expenditure for specified purposes.

SUB-FUND

A budgetary and accounting entity that is a division of a fund. Although the fund level is where all pertinent accounts must be self-balancing, most sub-funds of the City are also self-balancing.

SUBJECT

The most basic level of formal budgetary detail for both revenue and expenditures, such as pension contributions within the employee benefits object.

TAX ANTICIPATION NOTES

Short-term debt issued in anticipation of the collection of ad valorem taxes that are receivable only from the ad valorem tax collections.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Lake City are approved by the City Council and are within limits determined by the state.

TAX INCREMENT DISTRICT

Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment Finance District.

TAX INCREMENT FINANCE DISTRICT

Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment District.

TIF

Tax Increment Finance Districts or Tax Increment Districts.

TITLE V CONTRACT

Contract with the State to permit major sources that emit hazardous air pollutants above a threshold amount. Contract is also to used address inspections and ambient monitoring as they relate to major source polluters.

TPP

Tangible Personal Property

TRANSFERS TO FIXED ASSETS

A mechanism that removes capital outlay expenses from the operating budgets of proprietary and similar trust funds, while allowing line-item control over capital outlay accounts.

T.R.I.M.

The Truth In Millage advertisement required by Florida State Statutes in Chapter 200. It is required to be placed in a newspaper of general paid circulation in the county published at least five days a week with general interest and readership in the community. The ad content is defined by the statutes to clearly state the exact millage that will be charged to property owners for each unit of the government for the coming year.

TRUST FUNDS

Funds used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

UAAL

Unfunded Actuarial Accrued Liability.

UPS

Uninterruptible power supply or uninterruptible power source. Provides emergency power during the time between power disruption and switch over to alternate power source such as a generator.

USER FEE

Fee charged for the use of certain municipal services.

