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# CITY COUNCIL BUDGET WORKSHOP

## CITY OF LAKE CITY

August 05, 2026 at 6:00 PM

Venue: City Hall

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## 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: Utility Funds

### 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](mailto: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>

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**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: Utility Funds



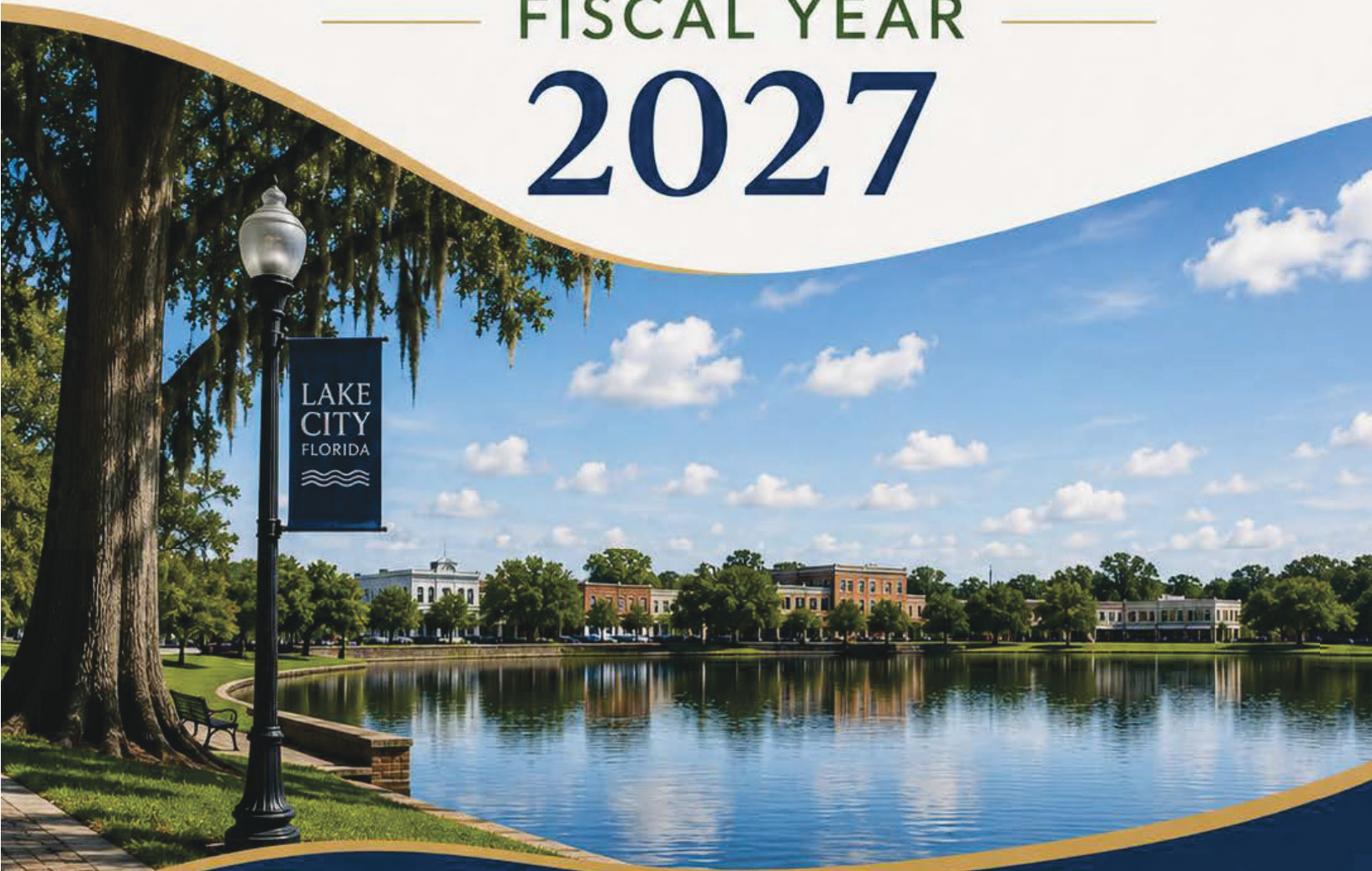
CITY OF  
**LAKE CITY**  
Florida's Gateway Est. 1859

**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 Utiata, 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

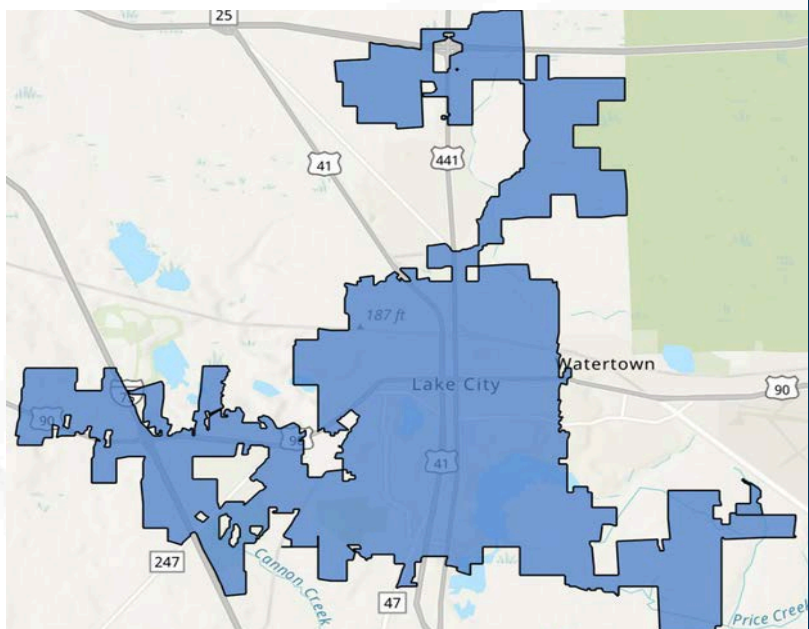
Lake City operates as a charter city under a council-manager form of government. This structure ensures effective governance and accountability within the community

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

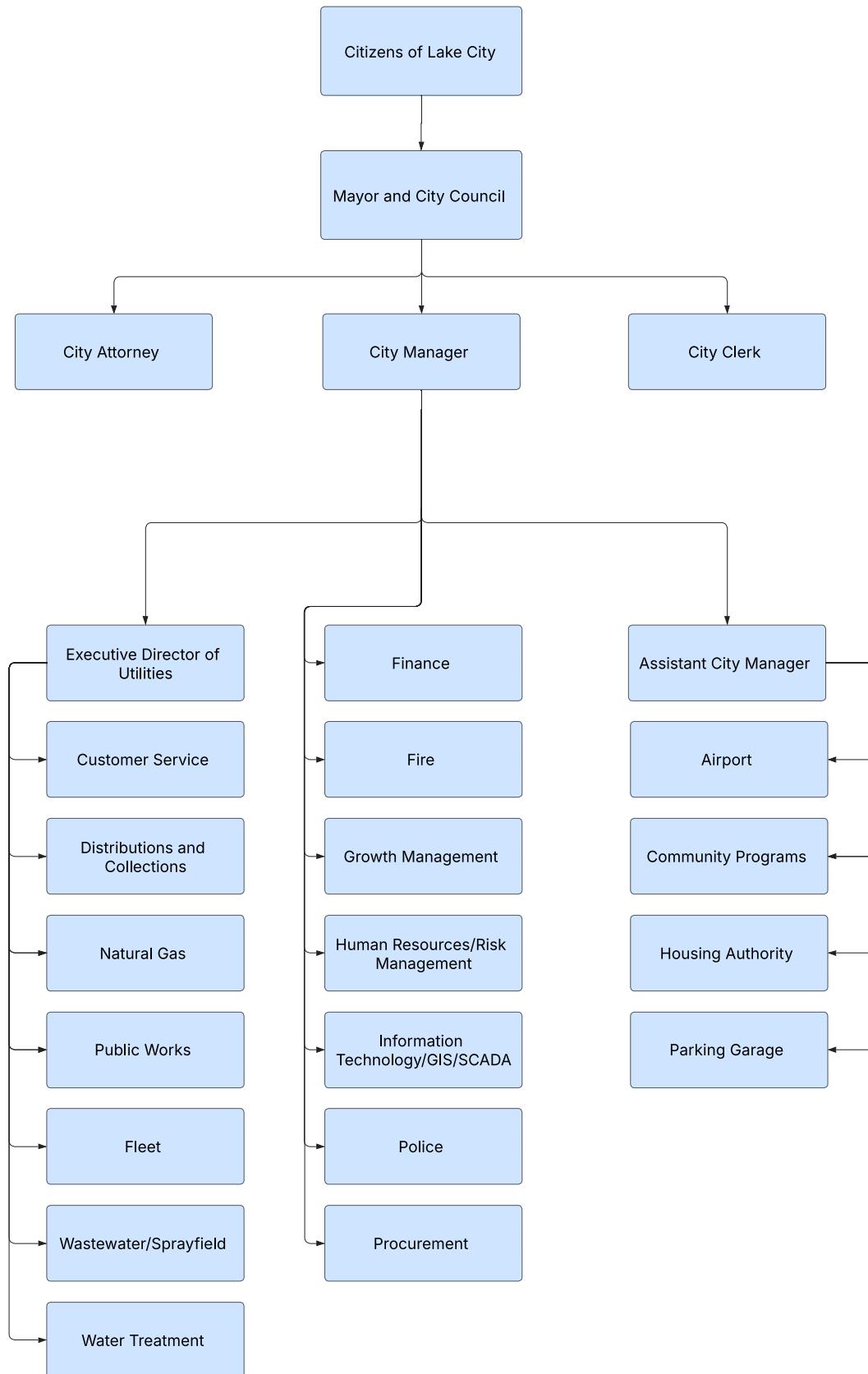
"Lake City envisions a future where small-town values meet modern opportunity—a welcoming community where everyone has access to quality housing, meaningful employment, and essential services. Our strategic growth will revitalize all neighborhoods, create vibrant recreational amenities, and expand opportunities 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

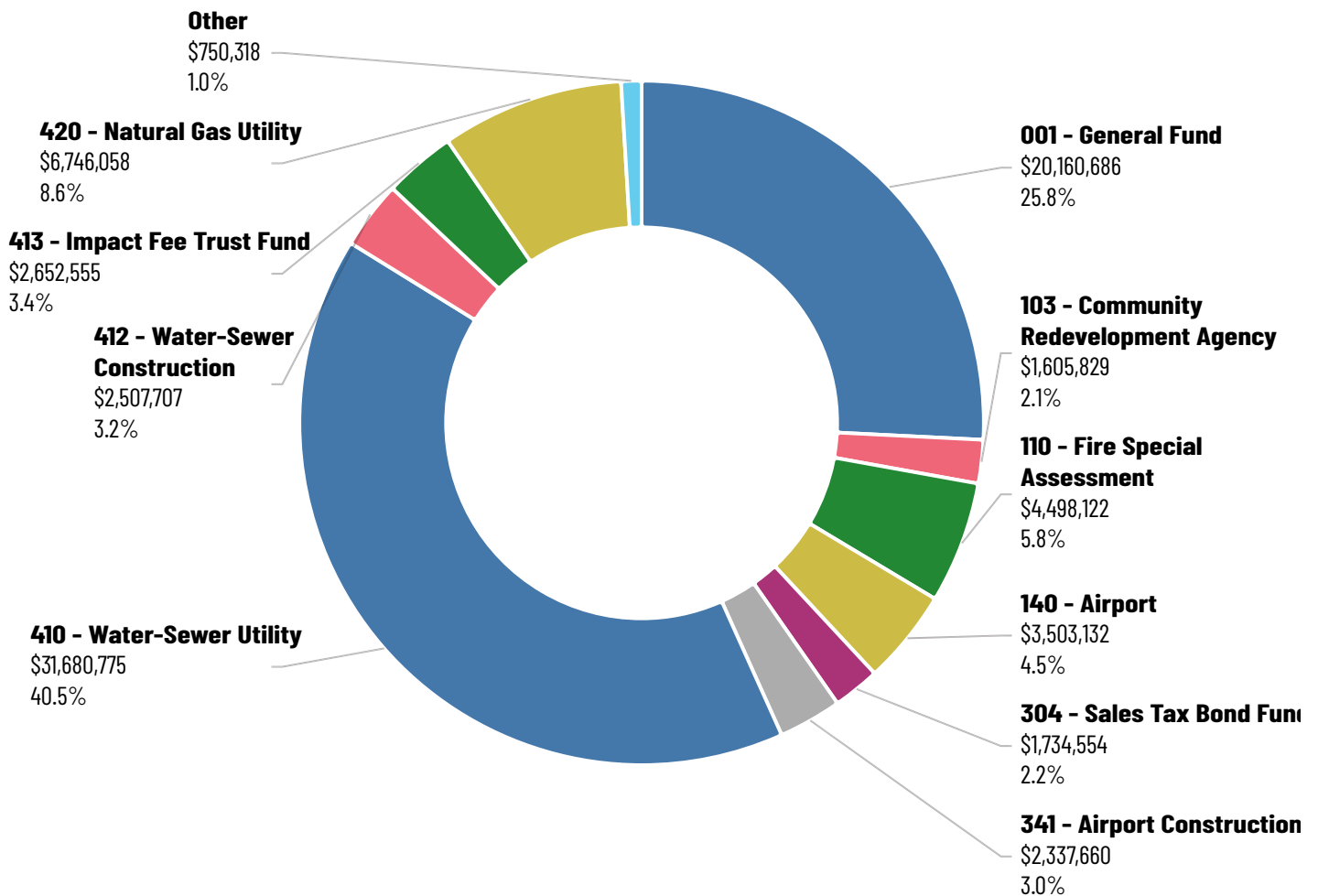
|     | Fund                           | Beginning Fund Balance | Revenue           | Expenses          | Surplus/Deficit     | Ending Fund Balance |
|-----|--------------------------------|------------------------|-------------------|-------------------|---------------------|---------------------|
| 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           |
|     | <b>Total</b>                   | <b>165,185,944</b>     | <b>75,488,774</b> | <b>98,921,542</b> | <b>(23,432,768)</b> | <b>141,753,176</b>  |

# All Funds Summary

| Fund                                 | FY 2026           | FY 2027           | Difference        | % Change     |
|--------------------------------------|-------------------|-------------------|-------------------|--------------|
| <b>Expense</b>                       |                   |                   |                   |              |
| 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                        | <b>86,169,734</b> | <b>98,921,542</b> | <b>12,751,808</b> | <b>14.8%</b> |

| Fund                                 | FY 2026           | FY 2027           | Difference        | % Change     |
|--------------------------------------|-------------------|-------------------|-------------------|--------------|
| <b>Revenue</b>                       |                   |                   |                   |              |
| 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%         |
| Revenue Total                        | <b>86,169,734</b> | <b>98,921,542</b> | <b>12,751,808</b> | <b>14.8%</b> |

## Total Revenues by All Funds Chart





## Total Expenses by Fund

|                                              | 001<br>General    | 103<br>CRA     | 110<br>Fire<br>Assessment | 140<br>Airport | 161<br>CDBG | 204<br>Debt Service | 304<br>Sale Tax | 341<br>Airport<br>Construction | 410<br>Water/Sewer | 412<br>W/S<br>Constr<br>uction | 413<br>Impact<br>Trust | 420<br>Natural Gas | Total<br>2027     | Total<br>2026     | \$<br>Variance     | %<br>Variance |
|----------------------------------------------|-------------------|----------------|---------------------------|----------------|-------------|---------------------|-----------------|--------------------------------|--------------------|--------------------------------|------------------------|--------------------|-------------------|-------------------|--------------------|---------------|
| <b>Personnel Services</b>                    |                   |                |                           |                |             |                     |                 |                                |                    |                                |                        |                    |                   |                   |                    |               |
| 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)%      |
| <b>Personnel Services Total</b>              | <b>15,407,188</b> | <b>101,400</b> | <b>3,697,985</b>          | <b>551,578</b> | <b>—</b>    | <b>—</b>            | <b>—</b>        | <b>—</b>                       | <b>7,173,324</b>   | <b>—</b>                       | <b>—</b>               | <b>1,329,278</b>   | <b>28,260,753</b> | <b>25,577,565</b> | <b>(2,683,188)</b> | <b>(9.5)%</b> |
| <b>Operating Expenses</b>                    |                   |                |                           |                |             |                     |                 |                                |                    |                                |                        |                    |                   |                   |                    |               |
| 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)%       |

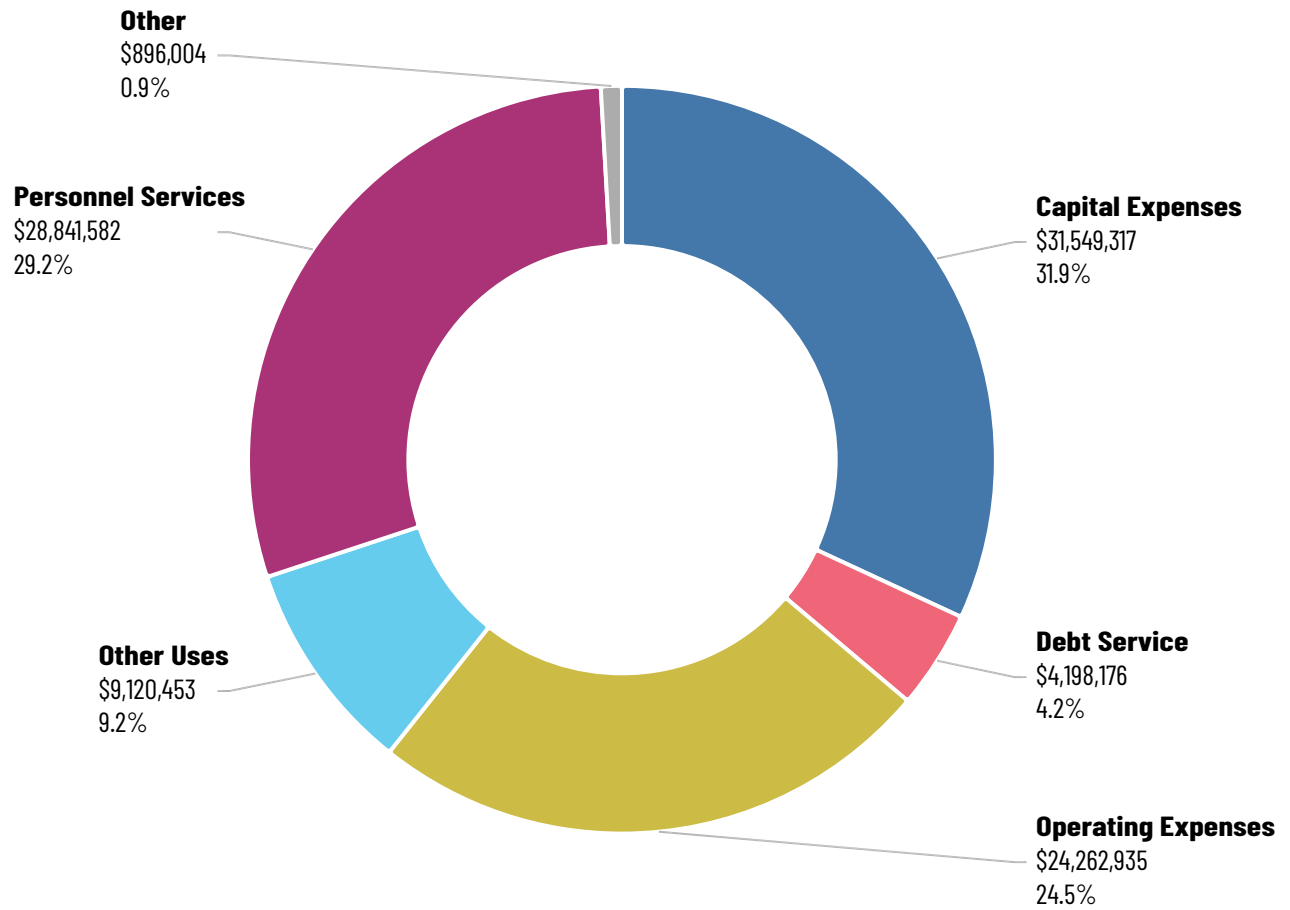
## Total Expenses by Fund

|                                                             | 001<br>General   | 103<br>CRA     | 110<br>Fire<br>Assessment | 140<br>Airport   | 161<br>CDBG | 204<br>Debt Service | 304<br>Sale Tax  | 341<br>Airport<br>Construction | 410<br>Water/Sewer | 412<br>W/S<br>Constr<br>uction | 413<br>Impact<br>Trust | 420<br>Natural Gas | Total<br>2027     | Total<br>2026     | \$<br>Variance     | %<br>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)%         |
| <b>Operating Expenses Total</b>                             | <b>7,949,182</b> | <b>798,762</b> | <b>878,372</b>            | <b>1,638,475</b> | <b>—</b>    | <b>—</b>            | <b>—</b>         | <b>—</b>                       | <b>7,790,984</b>   | <b>—</b>                       | <b>—</b>               | <b>4,595,650</b>   | <b>23,651,425</b> | <b>23,411,231</b> | <b>(240,194)</b>   | <b>(1.0)%</b>  |
| <b>Capital Expenses</b>                                     |                  |                |                           |                  |             |                     |                  |                                |                    |                                |                        |                    |                   |                   |                    |                |
| 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)%        |
| <b>Capital Expenses Total</b>                               | <b>4,878,643</b> | <b>602,517</b> | <b>58,388</b>             | <b>164,000</b>   | <b>—</b>    | <b>—</b>            | <b>3,678,098</b> | <b>3,422,099</b>               | <b>19,017,382</b>  | <b>—</b>                       | <b>—</b>               | <b>157,000</b>     | <b>31,978,127</b> | <b>25,119,708</b> | <b>(6,858,419)</b> | <b>(21.4)%</b> |
| <b>Debt Service</b>                                         |                  |                |                           |                  |             |                     |                  |                                |                    |                                |                        |                    |                   |                   |                    |                |
| 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%          |
| <b>Grants and Aid</b>                                       |                  |                |                           |                  |             |                     |                  |                                |                    |                                |                        |                    |                   |                   |                    |                |
| Grants and Aid Aid to Private Organizations                 | 896,004          | —              | —                         | —                | —           | —                   | —                | —                              | —                  | —                              | —                      | —                  | 896,004           | 1,060,504         | 164,500            | 18.4%          |
| <b>Debt Service Total</b>                                   | <b>—</b>         | <b>103,150</b> | <b>—</b>                  | <b>243,842</b>   | <b>—</b>    | <b>750,318</b>      | <b>—</b>         | <b>—</b>                       | <b>3,100,866</b>   | <b>—</b>                       | <b>—</b>               | <b>—</b>           | <b>4,198,176</b>  | <b>4,379,646</b>  | <b>181,470</b>     | <b>4.3%</b>    |
| <b>Other Uses</b>                                           |                  |                |                           |                  |             |                     |                  |                                |                    |                                |                        |                    |                   |                   |                    |                |
| Other Uses Intragovernmental Transfers Airport Construction | —                | —              | —                         | 750,000          | —           | —                   | —                | —                              | —                  | —                              | —                      | —                  | 750,000           | —                 | (750,000)          | (100.0)%       |

## Total Expenses by Fund

|                                                                    | 001<br>General       | 103<br>CRA          | 110<br>Fire<br>Assessment | 140<br>Airport      | 161<br>CDBG | 204<br>Debt Service | 304<br>Sale Tax     | 341<br>Airport<br>Construction | 410<br>Water/Sewer   | 412<br>W/S<br>Constr<br>uction | 413<br>Impact<br>Trust | 420<br>Natural Gas  | Total<br>2027       | Total<br>2026       | \$<br>Variance         | %<br>Variance     |
|--------------------------------------------------------------------|----------------------|---------------------|---------------------------|---------------------|-------------|---------------------|---------------------|--------------------------------|----------------------|--------------------------------|------------------------|---------------------|---------------------|---------------------|------------------------|-------------------|
| Other Uses Intragovernmental<br>Transfers Bond Fund                | 1,943,544            | —                   | —                         | —                   | —           | —                   | —                   | —                              | —                    | —                              | —                      | —                   | 1,943,544           | 1,943,544           | —                      | —%                |
| Other Uses Intragovernmental<br>Transfers Debt Service             | 496,349              | —                   | 253,969                   | —                   | —           | —                   | —                   | —                              | —                    | —                              | —                      | —                   | 750,318             | 844,441             | 94,123                 | 12.5%             |
| Other Uses Intragovernmental<br>Transfers Fire Special Assessments | 685,395              | —                   | —                         | —                   | —           | —                   | —                   | —                              | —                    | —                              | —                      | —                   | 685,395             | 685,395             | —                      | —%                |
| Other Uses Intragovernmental<br>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%             |
| <b>Grants and Aid Total</b>                                        | <b>896,004</b>       | <b>—</b>            | <b>—</b>                  | <b>—</b>            | <b>—</b>    | <b>—</b>            | <b>—</b>            | <b>—</b>                       | <b>—</b>             | <b>—</b>                       | <b>—</b>               | <b>—</b>            | <b>896,004</b>      | <b>1,060,504</b>    | <b>164,500</b>         | <b>18.4%</b>      |
| <b>Other Uses Total</b>                                            | <b>3,434,623</b>     | <b>—</b>            | <b>253,969</b>            | <b>905,041</b>      | <b>—</b>    | <b>—</b>            | <b>—</b>            | <b>—</b>                       | <b>4,679,294</b>     | <b>—</b>                       | <b>—</b>               | <b>664,130</b>      | <b>9,937,057</b>    | <b>6,621,080</b>    | <b>(3,315,977)</b>     | <b>(33.4)%</b>    |
| <b>Total</b>                                                       | <b>\$ 32,565,640</b> | <b>\$ 1,605,829</b> | <b>\$ 4,888,714</b>       | <b>\$ 3,502,936</b> | <b>\$ —</b> | <b>\$ 750,318</b>   | <b>\$ 3,678,098</b> | <b>\$ 3,422,099</b>            | <b>\$ 41,761,850</b> | <b>\$ —</b>                    | <b>\$ —</b>            | <b>\$ 6,746,058</b> | <b>\$98,921,542</b> | <b>\$86,169,734</b> | <b>\$ (12,751,808)</b> | <b>\$ (12.9)%</b> |

## 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.

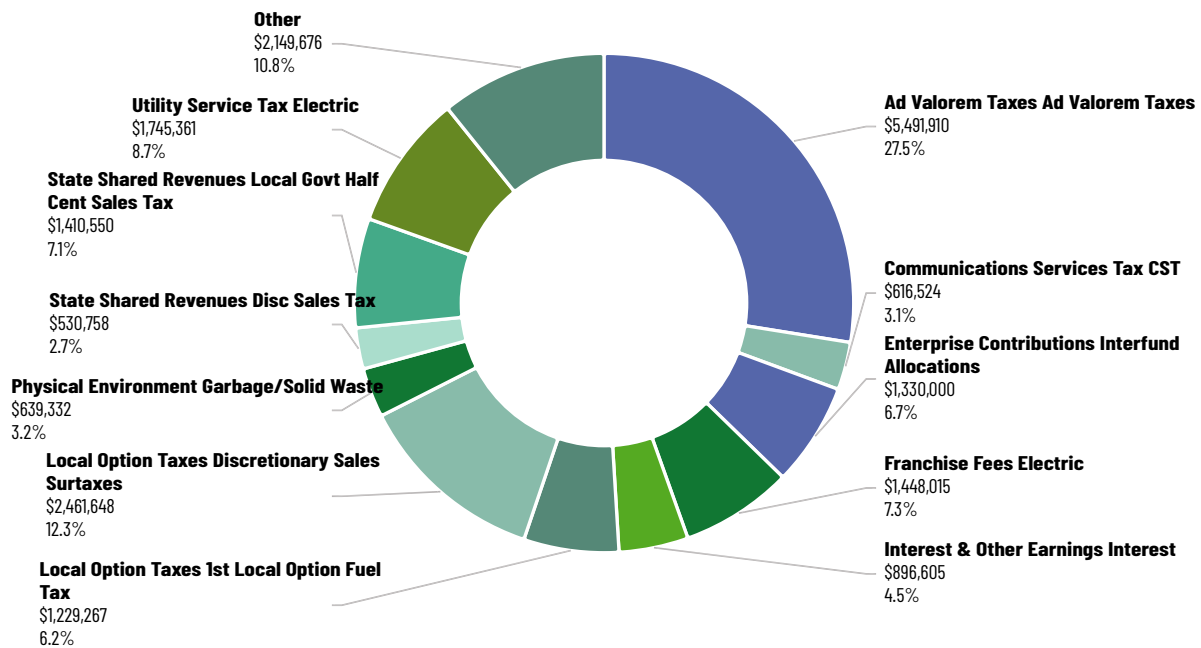
## OTHER REVENUE SOURCES

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

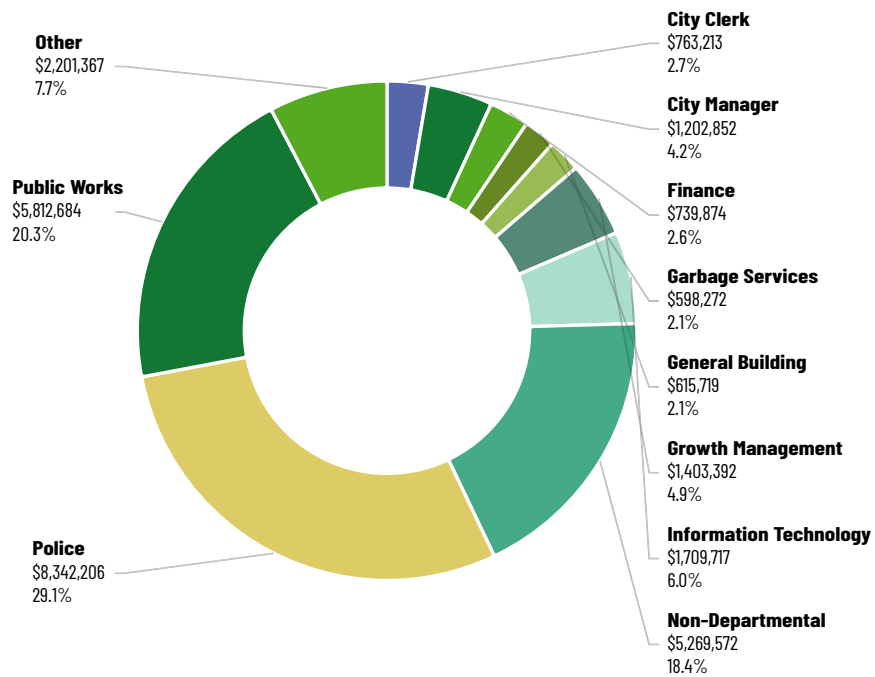
The budget is based on a deep analysis of ten years of historical actuals by month for each individual revenue. The State of Florida publishes annual estimates for several of these revenues for each jurisdiction in late July. The proposed budget is balanced and presented to City Council before these 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 |
|---------------------|-----------------------------------------------------------------------------|-----------|-----------|------------|----------|
| <b>General Fund</b> |                                                                             |           |           |            |          |
| 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%        |
| <b>General Fund Total</b> |                                                     | <b>28,281,913</b> | <b>32,565,640</b> | <b>4,283,727</b> | <b>15.1%</b> |



|              |                        | 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)%       |
| <b>Total</b> |                        | <b>28,281,913</b> | <b>32,565,640</b> | <b>4,283,727</b> | <b>15.1%</b> |



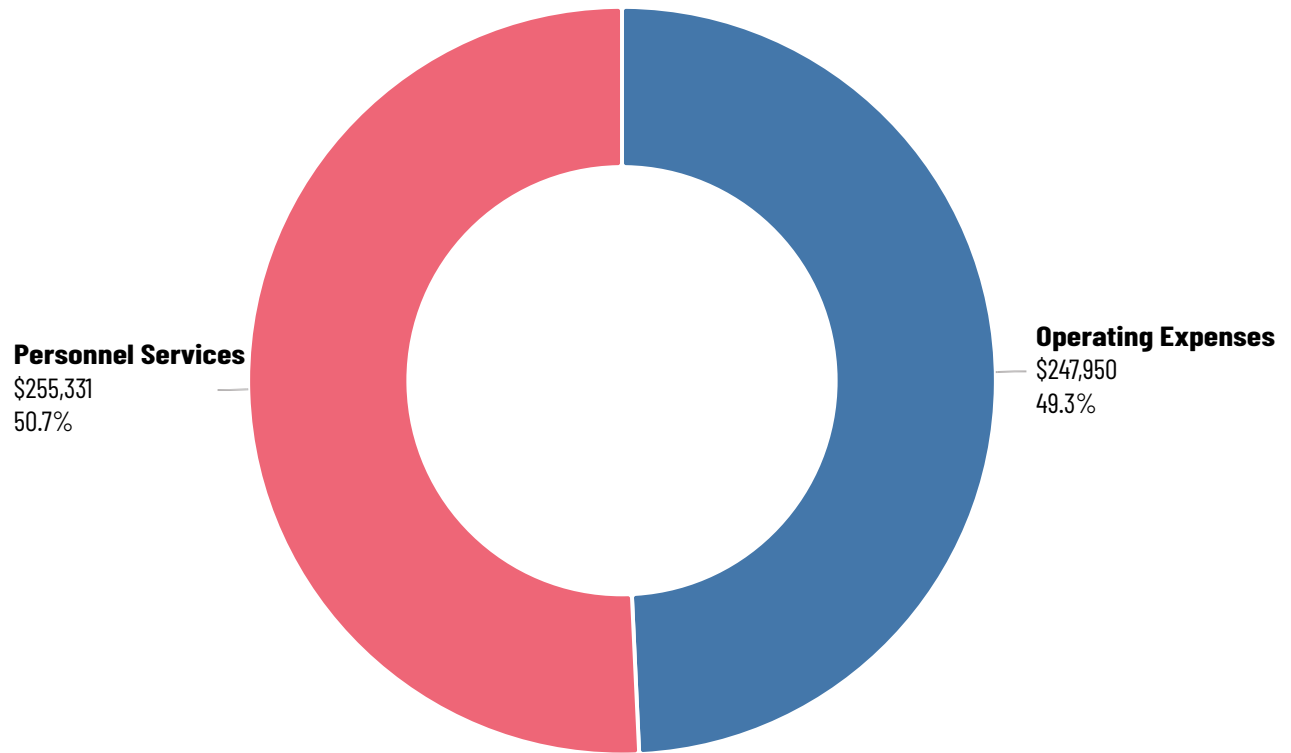
## Council

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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference    | % Change     |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|----------------|---------------|--------------|
| <b>Personnel Services</b>       |                                  |                |                |                               |                |               |              |
| 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)%      |
| <b>Personnel Services Total</b> |                                  | <b>221,886</b> | <b>228,649</b> | <b>175,905</b>                | <b>249,967</b> | <b>21,318</b> | <b>9.3%</b>  |
| <b>Operating Expenses</b>       |                                  |                |                |                               |                |               |              |
| 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%        |
| <b>Operating Expenses Total</b> |                                  | <b>89,310</b>  | <b>174,275</b> | <b>52,081</b>                 | <b>247,950</b> | <b>73,675</b> | <b>42.3%</b> |
| <b>Total</b>                    |                                  | <b>311,195</b> | <b>402,924</b> | <b>227,987</b>                | <b>497,917</b> | <b>94,993</b> | <b>23.6%</b> |



## Expenditure Detail

FY 2027

### Operating Expense Professional Services

|                                                      |                                         |              |
|------------------------------------------------------|-----------------------------------------|--------------|
| 001.01.511-030.31                                    | Paralegal Services for Special Meetings | 1,800        |
| <b>Operating Expense Professional Services Total</b> |                                         | <b>1,800</b> |

### Operating Expense Contractual Services

|                                                     |                                 |               |
|-----------------------------------------------------|---------------------------------|---------------|
| 001.01.511-030.34                                   | 2026 Election Expense           | 15,000        |
| 001.01.511-030.34                                   | Municode - Codification Project | 30,000        |
| <b>Operating Expense Contractual Services Total</b> |                                 | <b>45,000</b> |

### 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         |
| <b>Operating Expense Travel Total</b> |                                                        | <b>98,125</b> |

### Operating Expense Communication Services

|                                                       |               |              |
|-------------------------------------------------------|---------------|--------------|
| 001.01.511-030.41                                     | AT&T Mobility | 3,600        |
| <b>Operating Expense Communication Services Total</b> |               | <b>3,600</b> |

**Expenditure Detail**

FY 2027

**Operating Expense Postage**

|                   |         |     |
|-------------------|---------|-----|
| 001.01.511-030.42 | Postage | 100 |
|-------------------|---------|-----|

|                                        |  |            |
|----------------------------------------|--|------------|
| <b>Operating Expense Postage Total</b> |  | <b>100</b> |
|----------------------------------------|--|------------|

**Operating Expense Repair & Maintenance**

|                   |                              |     |
|-------------------|------------------------------|-----|
| 001.01.511-030.46 | Misc. Repair and Maintenance | 400 |
|-------------------|------------------------------|-----|

|                                                         |  |            |
|---------------------------------------------------------|--|------------|
| <b>Operating Expense Repair &amp; Maintenance Total</b> |  | <b>400</b> |
|---------------------------------------------------------|--|------------|

**Operating Expense Printing & Binding**

|                   |                                     |       |
|-------------------|-------------------------------------|-------|
| 001.01.511-030.47 | Business Cards/Letterhead/Envelopes | 1,500 |
|-------------------|-------------------------------------|-------|

|                   |                           |     |
|-------------------|---------------------------|-----|
| 001.01.511-030.47 | Gatekeeper Award Supplies | 250 |
|-------------------|---------------------------|-----|

|                   |                          |    |
|-------------------|--------------------------|----|
| 001.01.511-030.47 | Misc. Copy Reproductions | 50 |
|-------------------|--------------------------|----|

|                   |                       |     |
|-------------------|-----------------------|-----|
| 001.01.511-030.47 | Proclamation Supplies | 300 |
|-------------------|-----------------------|-----|

|                                                       |  |              |
|-------------------------------------------------------|--|--------------|
| <b>Operating Expense Printing &amp; Binding Total</b> |  | <b>2,100</b> |
|-------------------------------------------------------|--|--------------|

**Operating Expense Promotional Activities**

|                   |                                |       |
|-------------------|--------------------------------|-------|
| 001.01.511-030.48 | Annual Community Coat Giveaway | 5,000 |
|-------------------|--------------------------------|-------|

|                   |                                                |       |
|-------------------|------------------------------------------------|-------|
| 001.01.511-030.48 | Annual Community Unity Day - Backpack Giveaway | 2,000 |
|-------------------|------------------------------------------------|-------|

|                   |                                                  |       |
|-------------------|--------------------------------------------------|-------|
| 001.01.511-030.48 | Bereavement and/or Birth Celebration Boxes/Cards | 2,000 |
|-------------------|--------------------------------------------------|-------|

|                   |                                 |     |
|-------------------|---------------------------------|-----|
| 001.01.511-030.48 | Bereavement/Get Well Soon Cards | 100 |
|-------------------|---------------------------------|-----|

|                   |                         |     |
|-------------------|-------------------------|-----|
| 001.01.511-030.48 | CHS Football Program Ad | 300 |
|-------------------|-------------------------|-----|

|                   |                 |     |
|-------------------|-----------------|-----|
| 001.01.511-030.48 | CHS Yearbook Ad | 300 |
|-------------------|-----------------|-----|

|                   |                                      |       |
|-------------------|--------------------------------------|-------|
| 001.01.511-030.48 | City Logo backdrop/table cloths/tent | 1,000 |
|-------------------|--------------------------------------|-------|

|                   |                                                        |     |
|-------------------|--------------------------------------------------------|-----|
| 001.01.511-030.48 | Florida League of Cities Ad Quality Cities Publication | 450 |
|-------------------|--------------------------------------------------------|-----|

|                   |                                         |       |
|-------------------|-----------------------------------------|-------|
| 001.01.511-030.48 | Lake City Reporter - Ad - Chamber Guide | 2,000 |
|-------------------|-----------------------------------------|-------|

|                   |                           |     |
|-------------------|---------------------------|-----|
| 001.01.511-030.48 | Law Enforcement Torch Run | 300 |
|-------------------|---------------------------|-----|

|                   |           |        |
|-------------------|-----------|--------|
| 001.01.511-030.48 | Love Fest | 15,000 |
|-------------------|-----------|--------|

|                   |                         |       |
|-------------------|-------------------------|-------|
| 001.01.511-030.48 | Misc. Promotional Items | 3,000 |
|-------------------|-------------------------|-------|

|                   |                    |     |
|-------------------|--------------------|-----|
| 001.01.511-030.48 | National Night Out | 500 |
|-------------------|--------------------|-----|

|                   |                             |       |
|-------------------|-----------------------------|-------|
| 001.01.511-030.48 | Parade - Candy and supplies | 2,000 |
|-------------------|-----------------------------|-------|

|                   |                       |        |
|-------------------|-----------------------|--------|
| 001.01.511-030.48 | Parade - Float Rental | 12,800 |
|-------------------|-----------------------|--------|

|                   |                          |     |
|-------------------|--------------------------|-----|
| 001.01.511-030.48 | Parade Registration Fees | 100 |
|-------------------|--------------------------|-----|

|                   |                 |       |
|-------------------|-----------------|-------|
| 001.01.511-030.48 | Public Outreach | 1,000 |
|-------------------|-----------------|-------|

|                   |                |     |
|-------------------|----------------|-----|
| 001.01.511-030.48 | Trunk or Treat | 500 |
|-------------------|----------------|-----|

|                                                       |  |               |
|-------------------------------------------------------|--|---------------|
| <b>Operating Expense Promotional Activities Total</b> |  | <b>48,350</b> |
|-------------------------------------------------------|--|---------------|

**Operating Expense Other Current Charges**

|                   |                                            |       |
|-------------------|--------------------------------------------|-------|
| 001.01.511-030.49 | Lake City Reporter Notices - Election/Misc | 2,500 |
|-------------------|--------------------------------------------|-------|

|                                                      |  |              |
|------------------------------------------------------|--|--------------|
| <b>Operating Expense Other Current Charges Total</b> |  | <b>2,500</b> |
|------------------------------------------------------|--|--------------|

## Expenditure Detail

FY 2027

### Operating Expense Office Supplies

|                                                |                 |            |
|------------------------------------------------|-----------------|------------|
| 001.01.511-030.51                              | Office Supplies | 600        |
| <b>Operating Expense Office Supplies Total</b> |                 | <b>600</b> |

### 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         |
| <b>Operating Expense Operating Supplies Total</b> |                                           | <b>17,600</b> |

### 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          |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                                                          | <b>7,275</b> |

### 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 |
|----------------|----------------|---------|---------|
| <b>Council</b> |                |         |         |
| 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.

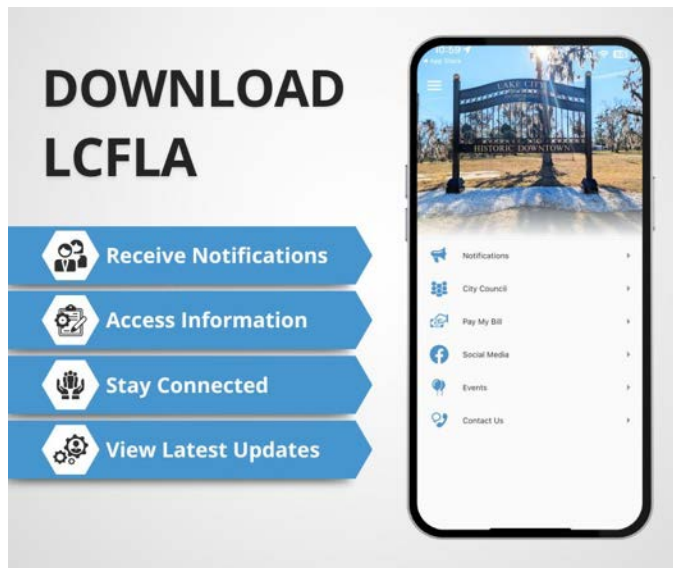
### **Objectives:**

- 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

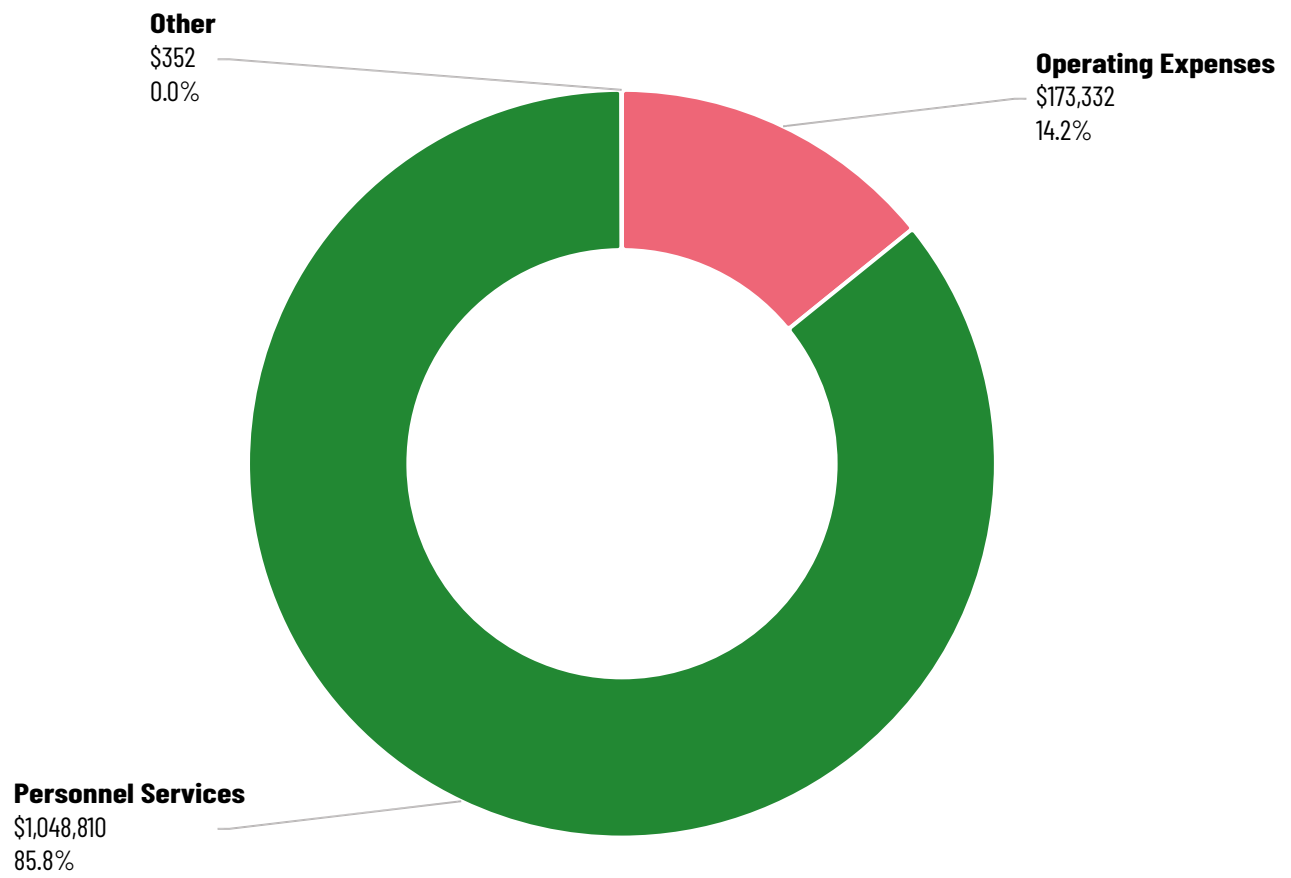
As Lake City continues to grow and thrive, it's crucial that our city leadership stays strong, transparent, and future-focused. This budget supports a City Manager's Office that remains committed to excellence, equity, and responsive governance. Our mission is to serve every resident with integrity, 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<br>2025 | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference      | % Change       |
|---------------------------------|----------------------------------|----------------|------------------|-------------------------------|------------------|-----------------|----------------|
| <b>Personnel Services</b>       |                                  |                |                  |                               |                  |                 |                |
| 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)%        |
| <b>Personnel Services Total</b> |                                  | <b>735,500</b> | <b>995,480</b>   | <b>603,406</b>                | <b>1,019,054</b> | <b>23,574</b>   | <b>2.4%</b>    |
| <b>Operating Expenses</b>       |                                  |                |                  |                               |                  |                 |                |
| 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%           |
| <b>Operating Expenses Total</b> |                                  | <b>217,018</b> | <b>222,302</b>   | <b>165,222</b>                | <b>175,040</b>   | <b>(47,262)</b> | <b>(21.3)%</b> |
| <b>Capital Expenses</b>         |                                  |                |                  |                               |                  |                 |                |
| 001.02.512-060.64               | Machinery & Equipment            | 0              | 0                | 0                             | 352              | 352             | 100.0%         |
| <b>Capital Expenses Total</b>   |                                  | <b>0</b>       | <b>0</b>         | <b>0</b>                      | <b>352</b>       | <b>352</b>      | <b>100.0%</b>  |
| <b>Total</b>                    |                                  | <b>952,518</b> | <b>1,217,782</b> | <b>768,628</b>                | <b>1,194,446</b> | <b>(23,336)</b> | <b>(1.9)%</b>  |



## 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.

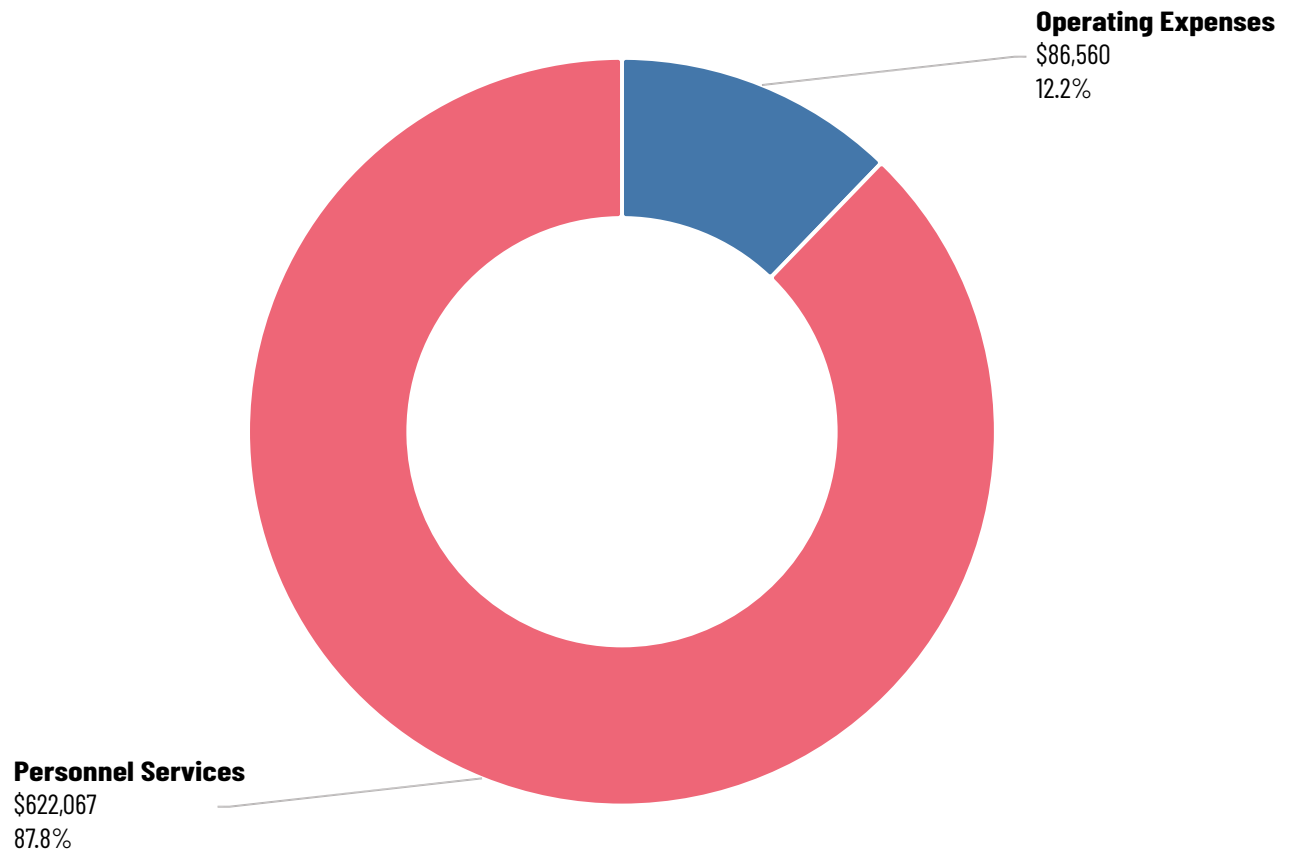
### **Objectives:**

- **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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference      | % Change       |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|----------------|-----------------|----------------|
| <b>Personnel Services</b>       |                                  |                |                |                               |                |                 |                |
| 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)%        |
| <b>Personnel Services Total</b> |                                  | <b>446,096</b> | <b>664,236</b> | <b>373,857</b>                | <b>604,520</b> | <b>(59,716)</b> | <b>(9.0)%</b>  |
| <b>Operating Expenses</b>       |                                  |                |                |                               |                |                 |                |
| 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)%        |
| <b>Operating Expenses Total</b> |                                  | <b>52,201</b>  | <b>98,977</b>  | <b>44,295</b>                 | <b>73,510</b>  | <b>(25,467)</b> | <b>(25.7)%</b> |
| <b>Total</b>                    |                                  | <b>498,297</b> | <b>763,213</b> | <b>418,152</b>                | <b>678,030</b> | <b>(85,183)</b> | <b>(11.2)%</b> |

## 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        |
| <b>Operating Expense Professional Services Total</b> |                                                   | <b>11,700</b> |

### 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         |
| <b>Operating Expense Contractual Services Total</b> |                                  | <b>10,000</b> |

### 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        |
| <b>Operating Expense Travel Total</b> |                             | <b>6,800</b> |

### 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         |
| <b>Operating Expense Communication Services Total</b> |                                                    | <b>19,860</b> |

### 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         |
| <b>Operating Expense Postage Total</b> |                                         | <b>775</b> |

### Operating Expense Rental & Leases

|                                                    |                     |              |
|----------------------------------------------------|---------------------|--------------|
| 001.03.512-030.44                                  | Konica Copier Lease | 3,100        |
| <b>Operating Expense Rental &amp; Leases Total</b> |                     | <b>3,100</b> |

### Operating Expense Repair & Maintenance

|                                                         |                   |            |
|---------------------------------------------------------|-------------------|------------|
| 001.03.512-030.46                                       | Misc. Maintenance | 150        |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                   | <b>150</b> |



## Expenditure Detail

FY 2027

### Operating Expense Printing & Binding

|                   |                                           |     |
|-------------------|-------------------------------------------|-----|
| 001.03.512-030.47 | Business Cards/Letterhead/Envelopes/Misc. | 250 |
|-------------------|-------------------------------------------|-----|

|  |                                                       |
|--|-------------------------------------------------------|
|  | <b>Operating Expense Printing &amp; Binding Total</b> |
|--|-------------------------------------------------------|

**250**

### Operating Expense Promotional Activities

|                   |                 |     |
|-------------------|-----------------|-----|
| 001.03.512-030.48 | Public Outreach | 500 |
|-------------------|-----------------|-----|

|  |                                                       |
|--|-------------------------------------------------------|
|  | <b>Operating Expense Promotional Activities Total</b> |
|--|-------------------------------------------------------|

**500**

### Operating Expense Other Current Charges

|                   |                                       |       |
|-------------------|---------------------------------------|-------|
| 001.03.512-030.49 | Credit Card Fees (Authorization Fees) | 1,000 |
|-------------------|---------------------------------------|-------|

|                   |                                    |     |
|-------------------|------------------------------------|-----|
| 001.03.512-030.49 | Credit Card Fees (Monthly Charges) | 300 |
|-------------------|------------------------------------|-----|

|                   |                                    |     |
|-------------------|------------------------------------|-----|
| 001.03.512-030.49 | Public Record Request Expenditures | 400 |
|-------------------|------------------------------------|-----|

|  |                                                      |
|--|------------------------------------------------------|
|  | <b>Operating Expense Other Current Charges Total</b> |
|--|------------------------------------------------------|

**1,700**

### Operating Expense Office Supplies

|                   |                |       |
|-------------------|----------------|-------|
| 001.03.512-030.51 | Misc. Supplies | 1,500 |
|-------------------|----------------|-------|

|  |                                                |
|--|------------------------------------------------|
|  | <b>Operating Expense Office Supplies Total</b> |
|--|------------------------------------------------|

**1,500**

### Operating Expense Operating Supplies

|                   |                           |       |
|-------------------|---------------------------|-------|
| 001.03.512-030.52 | Community "Shred-It" Days | 5,000 |
|-------------------|---------------------------|-------|

|                   |                                          |     |
|-------------------|------------------------------------------|-----|
| 001.03.512-030.52 | Drop Box - Annual Fee 5/1/2025- 5/1/2026 | 120 |
|-------------------|------------------------------------------|-----|

|                   |              |       |
|-------------------|--------------|-------|
| 001.03.512-030.52 | Logo Apparel | 1,200 |
|-------------------|--------------|-------|

|                   |                     |       |
|-------------------|---------------------|-------|
| 001.03.512-030.52 | Miscellaneous Items | 1,000 |
|-------------------|---------------------|-------|

|                   |             |       |
|-------------------|-------------|-------|
| 001.03.512-030.52 | New Scanner | 1,450 |
|-------------------|-------------|-------|

|                   |                |       |
|-------------------|----------------|-------|
| 001.03.512-030.52 | Recording Fees | 1,700 |
|-------------------|----------------|-------|

|                   |                                   |     |
|-------------------|-----------------------------------|-----|
| 001.03.512-030.52 | Storage Boxes - Records Retention | 200 |
|-------------------|-----------------------------------|-----|

|                   |                                  |     |
|-------------------|----------------------------------|-----|
| 001.03.512-030.52 | Various dinners/luncheons/events | 700 |
|-------------------|----------------------------------|-----|

|  |                                                   |
|--|---------------------------------------------------|
|  | <b>Operating Expense Operating Supplies Total</b> |
|--|---------------------------------------------------|

**11,370**

### Operating Expense Books, Subscription & Membership

|                   |                             |     |
|-------------------|-----------------------------|-----|
| 001.03.512-030.54 | FACC Annual Membership Dues | 150 |
|-------------------|-----------------------------|-----|

|                   |                      |     |
|-------------------|----------------------|-----|
| 001.03.512-030.54 | FRMA Membership Dues | 600 |
|-------------------|----------------------|-----|

|                   |                                      |    |
|-------------------|--------------------------------------|----|
| 001.03.512-030.54 | Government in the Sunshine Materials | 80 |
|-------------------|--------------------------------------|----|

|                   |                             |     |
|-------------------|-----------------------------|-----|
| 001.03.512-030.54 | IIMC Annual Membership Dues | 350 |
|-------------------|-----------------------------|-----|

|  |                                                                     |
|--|---------------------------------------------------------------------|
|  | <b>Operating Expense Books, Subscription &amp; Membership Total</b> |
|--|---------------------------------------------------------------------|

**1,180**

### Operating Expense Training

|                   |                            |       |
|-------------------|----------------------------|-------|
| 001.03.512-030.55 | Development/Misc. Training | 1,000 |
|-------------------|----------------------------|-------|

|                   |                   |     |
|-------------------|-------------------|-----|
| 001.03.512-030.55 | FACC Fall Academy | 475 |
|-------------------|-------------------|-----|

## 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 |
|-------------------|------------------------------------|---------|---------|
| <b>City Clerk</b> |                                    |         |         |
| 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

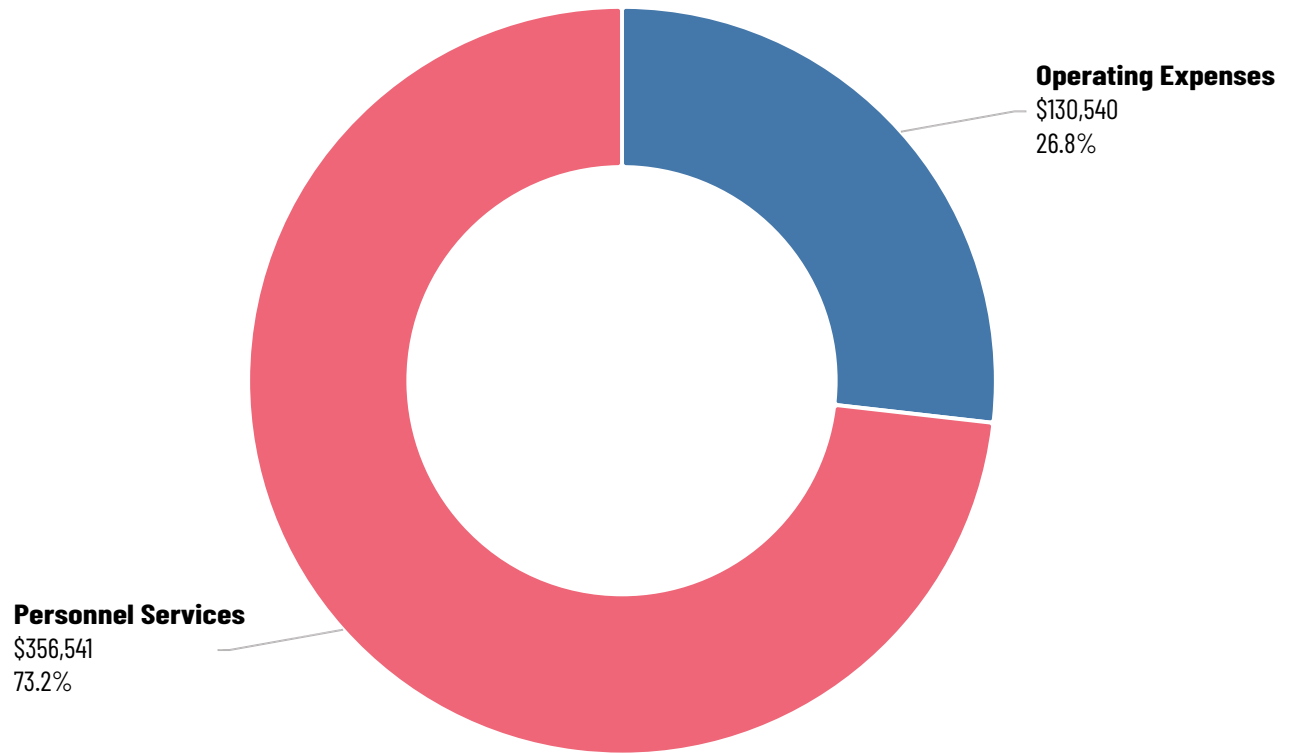


Employee Recognition Luncheon in April



Partnering with the local schools and colleges career fairs

### Department Expenditures



## Expenditure Summary

|                                 |                                  | Actual<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference      | % Change      |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|----------------|-----------------|---------------|
| <b>Personnel Services</b>       |                                  |                |                |                               |                |                 |               |
| 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)%       |
| <b>Personnel Services Total</b> |                                  | <b>304,528</b> | <b>352,277</b> | <b>255,669</b>                | <b>336,215</b> | <b>(16,062)</b> | <b>(4.6)%</b> |
| <b>Operating Expenses</b>       |                                  |                |                |                               |                |                 |               |
| 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)%       |
| <b>Operating Expenses Total</b> |                                  | <b>100,255</b> | <b>120,122</b> | <b>85,133</b>                 | <b>118,750</b> | <b>(1,372)</b>  | <b>(1.1)%</b> |
| <b>Total</b>                    |                                  | <b>404,783</b> | <b>472,399</b> | <b>340,801</b>                | <b>454,965</b> | <b>(17,434)</b> | <b>(3.7)%</b> |

## 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 |
|-------------------|-----------|-----|

|                                                       |  |            |
|-------------------------------------------------------|--|------------|
| <b>Operating Expense Printing &amp; Binding Total</b> |  | <b>300</b> |
|-------------------------------------------------------|--|------------|

### Operating Expense Promotional Activities

|                   |                   |        |
|-------------------|-------------------|--------|
| 001.04.513-030.48 | Awards / Banquets | 15,000 |
|-------------------|-------------------|--------|

|                   |                              |       |
|-------------------|------------------------------|-------|
| 001.04.513-030.48 | Recruiting Promotional Items | 2,000 |
|-------------------|------------------------------|-------|

|                                                       |  |               |
|-------------------------------------------------------|--|---------------|
| <b>Operating Expense Promotional Activities Total</b> |  | <b>17,000</b> |
|-------------------------------------------------------|--|---------------|

### Operating Expense Other Current Charges

|                   |            |       |
|-------------------|------------|-------|
| 001.04.513-030.49 | COBRA Fees | 3,000 |
|-------------------|------------|-------|

|                   |                                  |       |
|-------------------|----------------------------------|-------|
| 001.04.513-030.49 | General Employment Advertisement | 1,000 |
|-------------------|----------------------------------|-------|

|                                                      |  |              |
|------------------------------------------------------|--|--------------|
| <b>Operating Expense Other Current Charges Total</b> |  | <b>4,000</b> |
|------------------------------------------------------|--|--------------|

### Operating Expense Office Supplies

|                   |                                     |       |
|-------------------|-------------------------------------|-------|
| 001.04.513-030.51 | Office Supplies / Personnel folders | 1,500 |
|-------------------|-------------------------------------|-------|

|                                                |  |              |
|------------------------------------------------|--|--------------|
| <b>Operating Expense Office Supplies Total</b> |  | <b>1,500</b> |
|------------------------------------------------|--|--------------|

### Operating Expense Operating Supplies

|                   |             |     |
|-------------------|-------------|-----|
| 001.04.513-030.52 | City Shirts | 500 |
|-------------------|-------------|-----|

|                   |                         |       |
|-------------------|-------------------------|-------|
| 001.04.513-030.52 | Computers - Replacement | 4,000 |
|-------------------|-------------------------|-------|

|                   |                         |       |
|-------------------|-------------------------|-------|
| 001.04.513-030.52 | Misc Operating Expenses | 1,500 |
|-------------------|-------------------------|-------|

|                                                   |  |              |
|---------------------------------------------------|--|--------------|
| <b>Operating Expense Operating Supplies Total</b> |  | <b>6,000</b> |
|---------------------------------------------------|--|--------------|

### Operating Expense Books, Subscription & Membership

|                   |                |     |
|-------------------|----------------|-----|
| 001.04.513-030.54 | Notary Renewal | 200 |
|-------------------|----------------|-----|

|                   |                   |     |
|-------------------|-------------------|-----|
| 001.04.513-030.54 | Poster Compliance | 700 |
|-------------------|-------------------|-----|

|                   |                 |     |
|-------------------|-----------------|-----|
| 001.04.513-030.54 | SHRM Membership | 530 |
|-------------------|-----------------|-----|

|                   |                                 |     |
|-------------------|---------------------------------|-----|
| 001.04.513-030.54 | Updated Human Resources Manuals | 500 |
|-------------------|---------------------------------|-----|

|                                                                     |  |              |
|---------------------------------------------------------------------|--|--------------|
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |  | <b>1,930</b> |
|---------------------------------------------------------------------|--|--------------|

### Operating Expense Training

|                   |                              |       |
|-------------------|------------------------------|-------|
| 001.04.513-030.55 | HR Personnel Annual Training | 3,000 |
|-------------------|------------------------------|-------|

|                   |                                   |       |
|-------------------|-----------------------------------|-------|
| 001.04.513-030.55 | HR Training Material / Onboarding | 1,000 |
|-------------------|-----------------------------------|-------|

|                                         |  |              |
|-----------------------------------------|--|--------------|
| <b>Operating Expense Training Total</b> |  | <b>4,000</b> |
|-----------------------------------------|--|--------------|

|              |                |
|--------------|----------------|
| <b>Total</b> | <b>118,750</b> |
|--------------|----------------|



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 &amp; Leases

|                   |              |       |
|-------------------|--------------|-------|
| 001.05.514-030.44 | Konica Lease | 3,500 |
|-------------------|--------------|-------|

|                                         |  |       |
|-----------------------------------------|--|-------|
| Operating Expense Rental & Leases Total |  | 3,500 |
|-----------------------------------------|--|-------|

## Operating Expense Printing &amp; 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        |
|------------------------------------------------------------------------|---------------------------------------------|--|----------------|
| <b>Operating Expense Professional Services</b>                         |                                             |  |                |
| 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          |
| <b>Operating Expense Professional Services Total</b>                   |                                             |  | <b>104,000</b> |
| <b>Operating Expense Accounting &amp; Auditing</b>                     |                                             |  |                |
| 001.05.519-030.32                                                      | Audit                                       |  | 36,300         |
| <b>Operating Expense Accounting &amp; Auditing Total</b>               |                                             |  | <b>36,300</b>  |
| <b>Operating Expense Postage</b>                                       |                                             |  |                |
| 001.05.519-030.42                                                      | Postage for Tax Roll                        |  | 2,100          |
| <b>Operating Expense Postage Total</b>                                 |                                             |  | <b>2,100</b>   |
| <b>Operating Expense Utility Services</b>                              |                                             |  |                |
| 001.05.519-030.43                                                      | Florida Power & Light                       |  | 2,880          |
| <b>Operating Expense Utility Services Total</b>                        |                                             |  | <b>2,880</b>   |
| <b>Operating Expense Insurance</b>                                     |                                             |  |                |
| 001.05.519-030.45                                                      | Property Insurance                          |  | 405,574        |
| <b>Operating Expense Insurance Total</b>                               |                                             |  | <b>405,574</b> |
| <b>Operating Expense Other Current Charges</b>                         |                                             |  |                |
| 001.05.519-030.49                                                      | FFSB Service Fees                           |  | 6,500          |
| <b>Operating Expense Other Current Charges Total</b>                   |                                             |  | <b>6,500</b>   |
| <b>Grants and Aid Aid to Private Organizations</b>                     |                                             |  |                |
| 001.05.519-080.82                                                      | Blanche Hotel - Rent Abatement              |  | 425,004        |
| 001.05.519-080.82                                                      | Blanche Hotel - Tax Abatement               |  | 75,000         |
| <b>Grants and Aid Aid to Private Organizations Total</b>               |                                             |  | <b>500,004</b> |
| <b>Other Uses Intragovernmental Transfers Bond Fund</b>                |                                             |  |                |
| <b>Other Uses Intragovernmental Transfers Debt Service</b>             |                                             |  |                |
| <b>Other Uses Intragovernmental Transfers Fire Special Assessments</b> |                                             |  |                |
| 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   |
| <b>Other Uses Other Uses Contingency</b>                              |                                          |  |           |
| 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

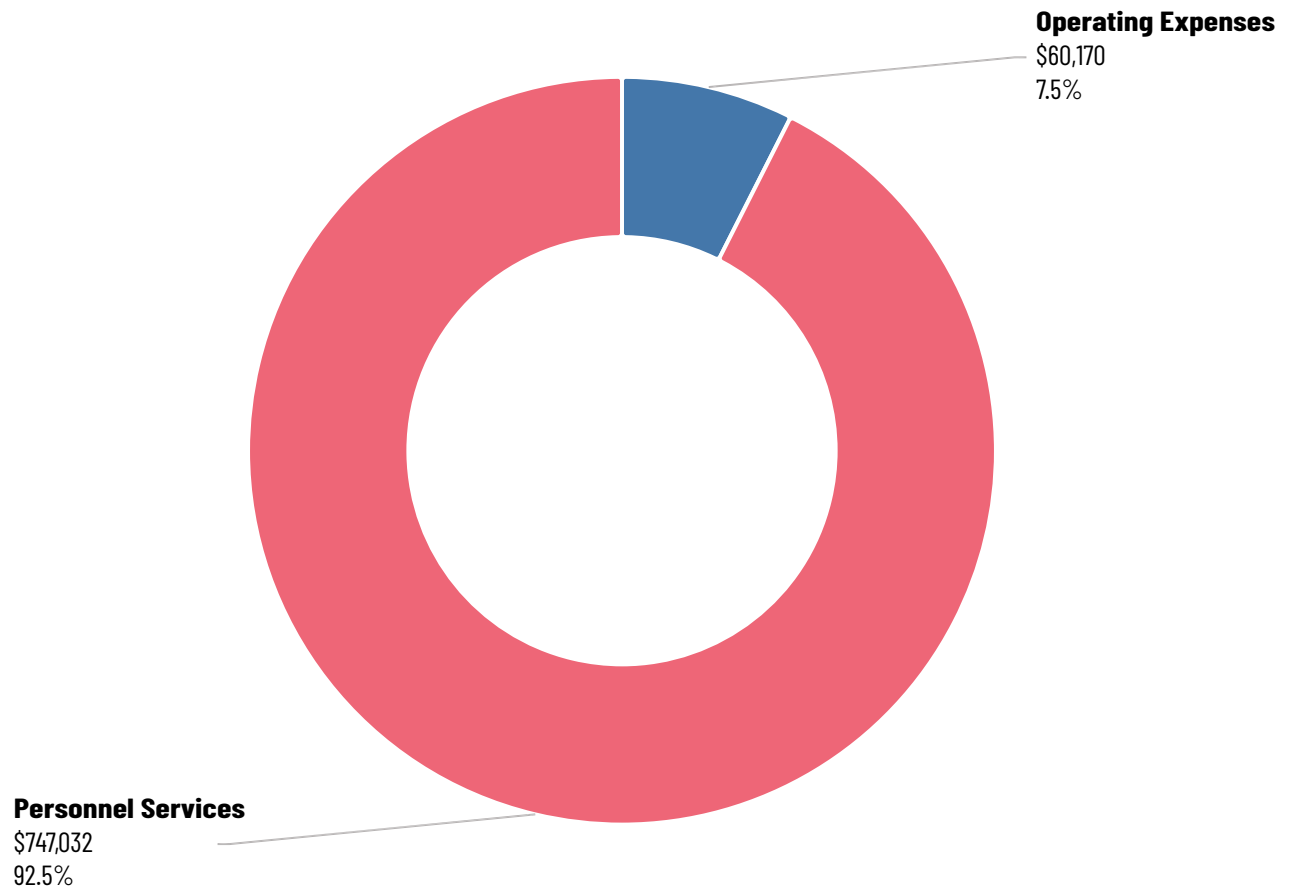
The Finance Department maintains a strong internal control environment to safeguard public assets and support operational integrity. Procedures are routinely reviewed and updated to mitigate risks of fraud, waste, or mismanagement. The department also coordinates the City's annual external audit and 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference      | % Change       |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|----------------|-----------------|----------------|
| <b>Personnel Services</b>       |                                  |                |                |                               |                |                 |                |
| 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)%        |
| <b>Personnel Services Total</b> |                                  | <b>620,870</b> | <b>683,878</b> | <b>533,036</b>                | <b>733,206</b> | <b>49,328</b>   | <b>7.2%</b>    |
| <b>Operating Expenses</b>       |                                  |                |                |                               |                |                 |                |
| 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)%        |
| <b>Operating Expenses Total</b> |                                  | <b>45,568</b>  | <b>70,495</b>  | <b>49,430</b>                 | <b>49,570</b>  | <b>(20,925)</b> | <b>(29.7)%</b> |
| <b>Total</b>                    |                                  | <b>666,438</b> | <b>754,373</b> | <b>582,466</b>                | <b>782,776</b> | <b>28,403</b>   | <b>3.8%</b>    |

## Expenditure Detail

FY 2027

## Operating Expense Professional Services

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

## Operating Expense Travel

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

## Operating Expense Communication Services

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

## Operating Expense Postage

|                                 |         |       |
|---------------------------------|---------|-------|
| 001.06.513-030.42               | Postage | 2,500 |
| Operating Expense Postage Total |         | 2,500 |

## Operating Expense Rental &amp; Leases

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

## Operating Expense Repair &amp; Maintenance

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

## Operating Expense Office Supplies

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

## Operating Expense Operating Supplies

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

## Expenditure Detail

|                                                               |                          |  | FY 2027 |
|---------------------------------------------------------------|--------------------------|--|---------|
| 001.06.513-030.52                                             | Printer supplies         |  | 1,000   |
| Operating Expense Operating Supplies Total                    |                          |  | 7,300   |
| <b>Operating Expense Books, Subscription &amp; Membership</b> |                          |  |         |
| 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   |
| <b>Operating Expense Training</b>                             |                          |  |         |
| 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 |
|----------------|----------------------------|---------|---------|
| <b>Finance</b> |                            |         |         |
| 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.

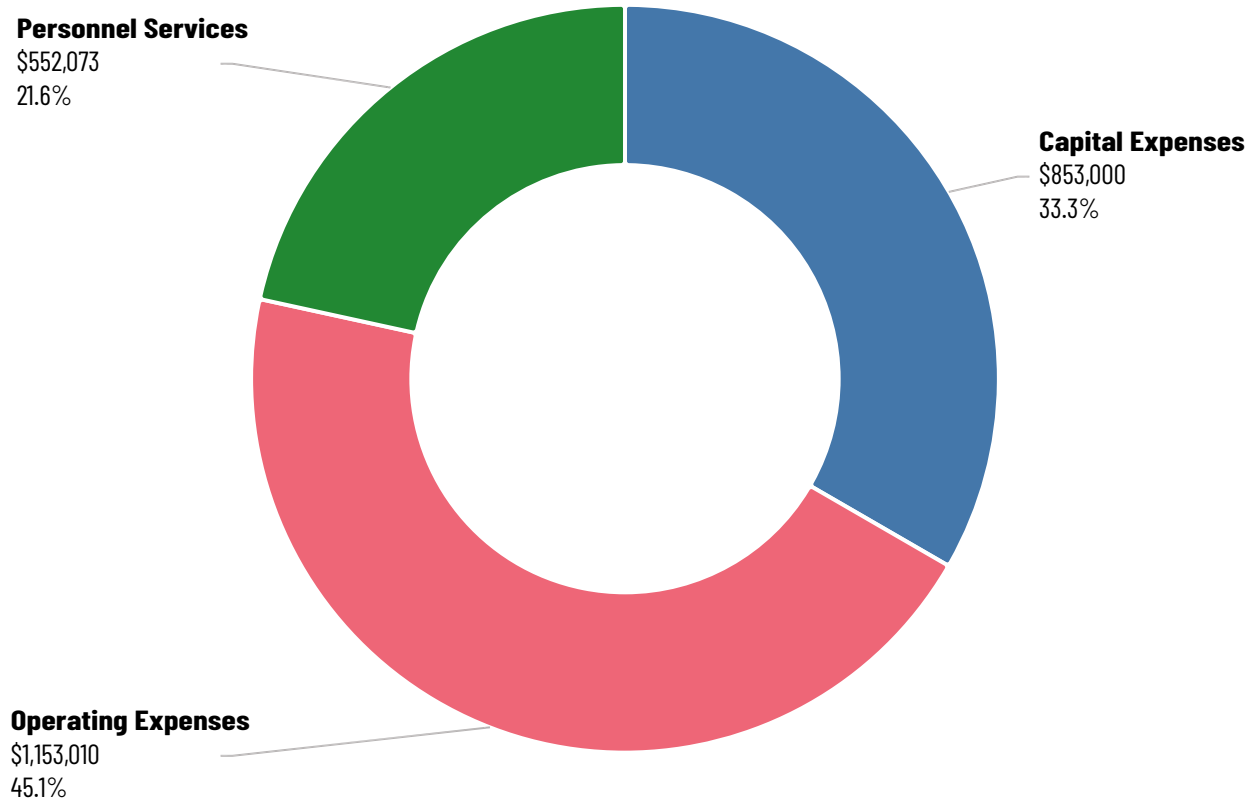
Additionally, we provide technical assistance to government employees, offer training on new software, and maintain public-facing digital platforms. By collaboration and leveraging technology, the Information Technology Department strengthens local government and public safety operations—ensuring that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



Incident Management System



### Department Expenditures



## Expenditure Summary

|                                 |                                  | Actual<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference     | % Change      |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|----------------|---------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                |               |
| 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%        |
| <b>Personnel Services Total</b> |                                  | <b>428,538</b>   | <b>472,411</b>   | <b>360,413</b>                | <b>539,504</b>   | <b>67,093</b>  | <b>14.2%</b>  |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                |               |
| 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              | —%            |
| <b>Operating Expenses Total</b> |                                  | <b>699,813</b>   | <b>1,028,180</b> | <b>770,369</b>                | <b>1,148,010</b> | <b>119,830</b> | <b>11.7%</b>  |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                |               |
| 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%        |
| <b>Capital Expenses Total</b>   |                                  | <b>103,209</b>   | <b>216,500</b>   | <b>13,180</b>                 | <b>653,000</b>   | <b>436,500</b> | <b>201.6%</b> |
| <b>Total</b>                    |                                  | <b>1,231,560</b> | <b>1,717,091</b> | <b>1,143,962</b>              | <b>2,340,514</b> | <b>623,423</b> | <b>36.3%</b>  |

## 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            |
| <b>Operating Expense Repair &amp; Maintenance Total</b>             |                                |  | <b>730,109</b> |
| <b>Operating Expense Other Current Charges</b>                      |                                |  |                |
| 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         |
| <b>Operating Expense Other Current Charges Total</b>                |                                |  | <b>226,200</b> |
| <b>Operating Expense Office Supplies</b>                            |                                |  |                |
| 001.07.513-030.51                                                   | Misc. Office Supplies          |  | 1,500          |
| <b>Operating Expense Office Supplies Total</b>                      |                                |  | <b>1,500</b>   |
| <b>Operating Expense Operating Supplies</b>                         |                                |  |                |
| 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          |
| <b>Operating Expense Operating Supplies Total</b>                   |                                |  | <b>63,200</b>  |
| <b>Operating Expense Books, Subscription &amp; Membership</b>       |                                |  |                |
| 001.07.513-030.54                                                   | Amazon Subscription            |  | 1,300          |
| 001.07.513-030.54                                                   | FLGISA                         |  | 1,000          |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                                |  | <b>2,300</b>   |

## Expenditure Detail

|                                                       |                            |  | FY 2027          |
|-------------------------------------------------------|----------------------------|--|------------------|
| <b>Operating Expense Training</b>                     |                            |  |                  |
| 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            |
| <b>Operating Expense Training Total</b>               |                            |  | <b>33,050</b>    |
| <b>Capital Outlay Building</b>                        |                            |  |                  |
| 001.07.513-060.62                                     | Replacement Windows        |  | 27,000           |
| <b>Capital Outlay Building Total</b>                  |                            |  | <b>27,000</b>    |
| <b>Capital Outlay Machinery &amp; Equipment</b>       |                            |  |                  |
| 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          |
| <b>Capital Outlay Machinery &amp; Equipment Total</b> |                            |  | <b>626,000</b>   |
| <b>Total</b>                                          |                            |  | <b>1,801,010</b> |

## Department Positions

| Account                       | Position                  | FY 2026  | FY 2027  |
|-------------------------------|---------------------------|----------|----------|
| <b>Information Technology</b> |                           |          |          |
| 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        |
| <b>Total</b>                  |                           | <b>5</b> | <b>5</b> |

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.

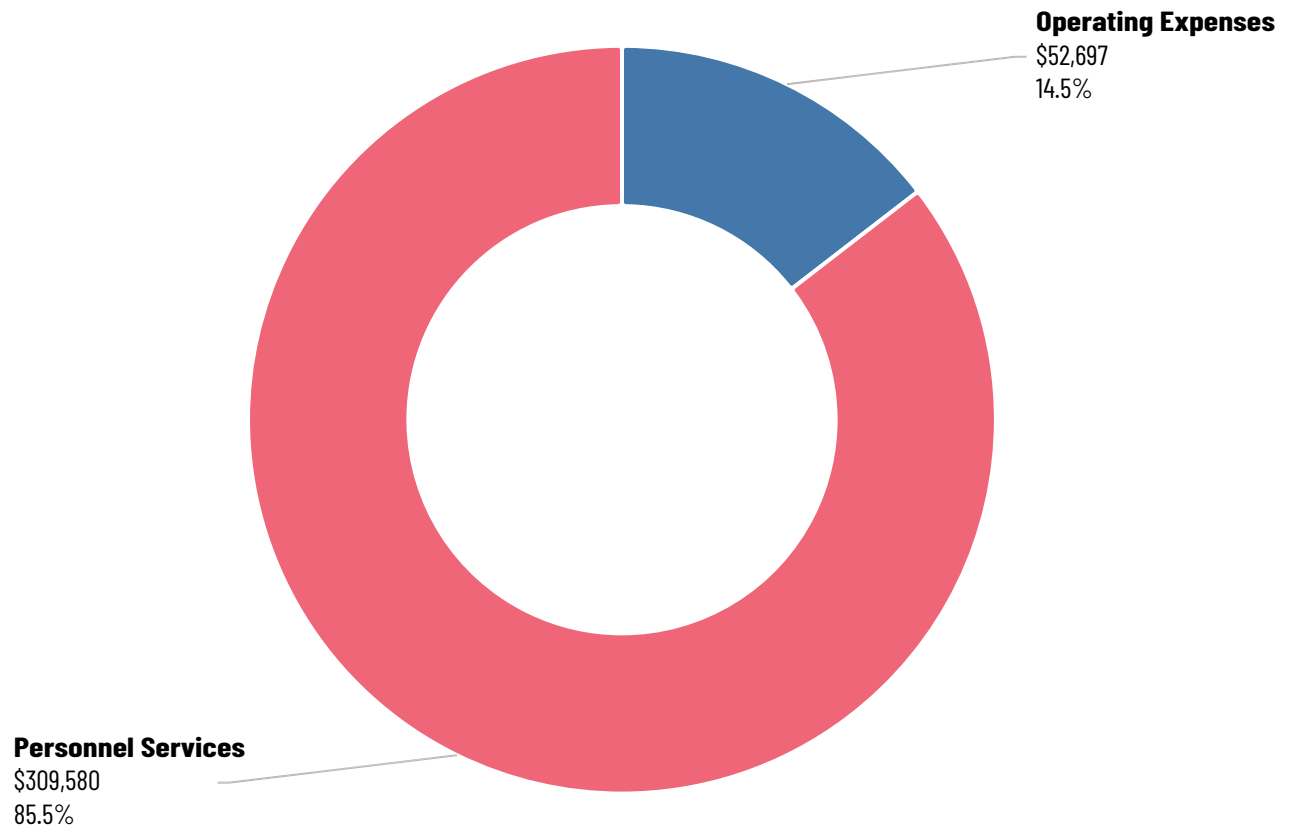


Once contracts are awarded, our procurement team takes a hands-on role in guiding the process to completion. We work closely with vendors to make sure deliverables meet expectations and timelines, while coordinating with finance to ensure payments are timely and budget aligned. Our focus on compliance, 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference      | % Change       |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|----------------|-----------------|----------------|
| <b>Personnel Services</b>       |                                  |                |                |                               |                |                 |                |
| 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)%        |
| <b>Personnel Services Total</b> |                                  | <b>209,502</b> | <b>312,496</b> | <b>172,313</b>                | <b>304,977</b> | <b>(7,519)</b>  | <b>(2.4)%</b>  |
| <b>Operating Expenses</b>       |                                  |                |                |                               |                |                 |                |
| 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)%        |
| <b>Operating Expenses Total</b> |                                  | <b>41,318</b>  | <b>69,207</b>  | <b>50,652</b>                 | <b>49,847</b>  | <b>(19,360)</b> | <b>(28.0)%</b> |
| <b>Total</b>                    |                                  | <b>250,820</b> | <b>381,703</b> | <b>222,965</b>                | <b>354,824</b> | <b>(26,879)</b> | <b>(7.0)%</b>  |

## 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 &amp; Leases

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

## Operating Expense Repair &amp; Maintenance

|                                              |                        |       |
|----------------------------------------------|------------------------|-------|
| 001.08.513-030.46                            | Repairs or Maintenance | 2,000 |
| Operating Expense Repair & Maintenance Total |                        | 2,000 |

## Operating Expense Printing &amp; 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         |
| <b>Operating Expense Operating Supplies Total</b>                   |                                           |  | <b>22,643</b> |
| <b>Operating Expense Books, Subscription &amp; Membership</b>       |                                           |  |               |
| 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           |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                                           |  | <b>1,150</b>  |
| <b>Operating Expense Training</b>                                   |                                           |  |               |
| 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           |
| <b>Operating Expense Training Total</b>                             |                                           |  | <b>5,015</b>  |
| <b>Total</b>                                                        |                                           |  | <b>49,847</b> |

## Department Positions

| Account            | Position                     | FY 2026  | FY 2027  |
|--------------------|------------------------------|----------|----------|
| <b>Procurement</b> |                              |          |          |
| 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        |
| <b>Total</b>       |                              | <b>4</b> | <b>3</b> |

# 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.

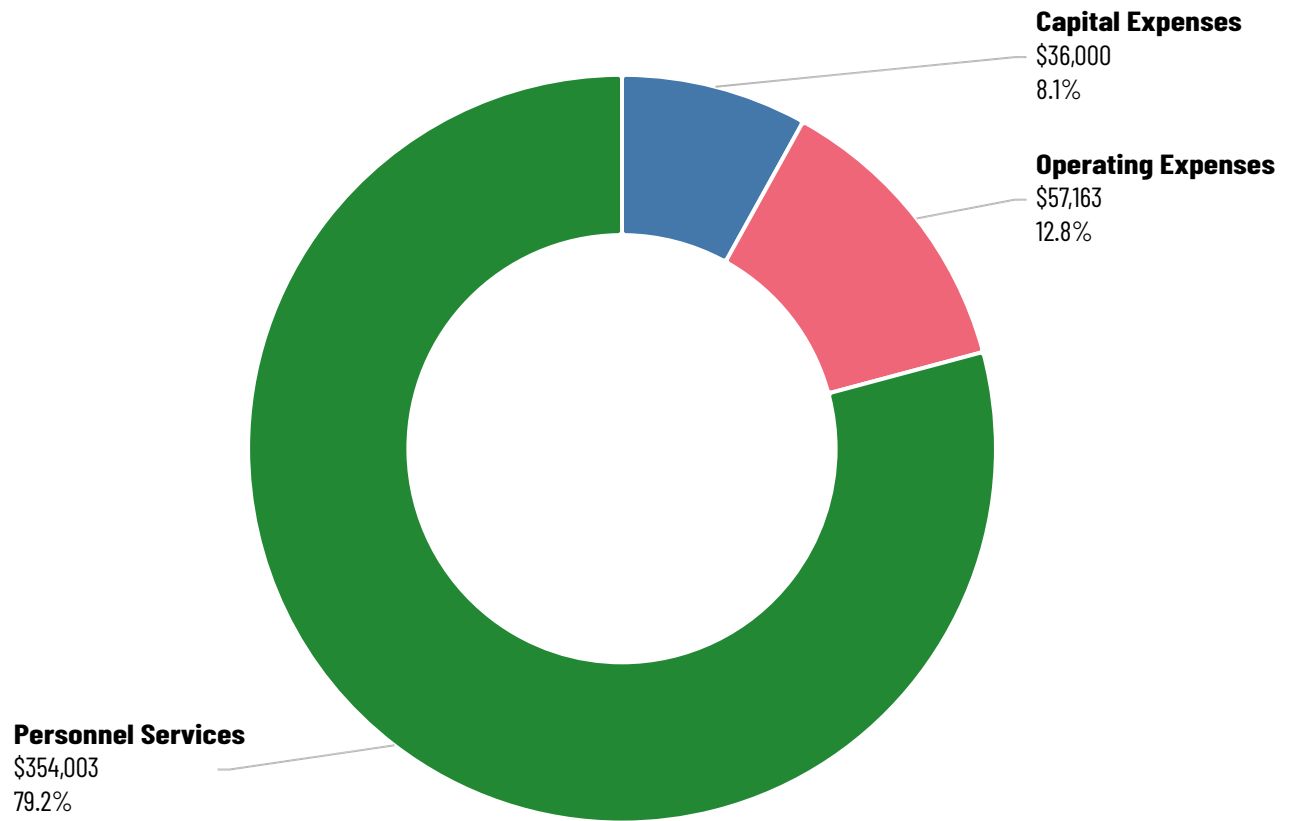
Objectives: Perform timely preventive maintenance and repairs to ensure all City vehicles and equipment remain safe, reliable, and operational. Maintain accurate inventory levels to support uninterrupted departmental operations. Monitor vehicle usage, maintenance history, and lifecycle costs.

## **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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference     | % Change      |
|---------------------------------------------|----------------|----------------|-------------------------------|----------------|----------------|---------------|
| <b>Personnel Services</b>                   |                |                |                               |                |                |               |
| 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)%        |
| <b>Personnel Services Total</b>             | <b>187,653</b> | <b>318,508</b> | <b>202,593</b>                | <b>349,471</b> | <b>30,963</b>  | <b>9.7%</b>   |
| <b>Operating Expenses</b>                   |                |                |                               |                |                |               |
| 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              | —%            |
| <b>Operating Expenses Total</b>             | <b>41,091</b>  | <b>60,673</b>  | <b>26,273</b>                 | <b>57,163</b>  | <b>(3,510)</b> | <b>(5.8)%</b> |
| <b>Capital Expenses</b>                     |                |                |                               |                |                |               |
| 001.09.519-060.64 Machinery & Equipment     | 0              | 15,676         | 15,676                        | 36,000         | 20,324         | 129.7%        |
| <b>Capital Expenses Total</b>               | <b>0</b>       | <b>15,676</b>  | <b>15,676</b>                 | <b>36,000</b>  | <b>20,324</b>  | <b>129.7%</b> |
| <b>Total</b>                                | <b>228,744</b> | <b>394,857</b> | <b>244,541</b>                | <b>442,634</b> | <b>47,777</b>  | <b>12.1%</b>  |

## 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       |
|-------------------------------------------------------|--------------------------------------|--|---------------|
| <b>Capital Outlay Machinery &amp; Equipment</b>       |                                      |  |               |
| 001.09.519-060.64                                     | Certified Hydraulics Inc replacement |  | 30,000        |
| 001.09.519-060.64                                     | ice machine                          |  | 6,000         |
| <b>Capital Outlay Machinery &amp; Equipment Total</b> |                                      |  | <b>36,000</b> |
| <b>Total</b>                                          |                                      |  | <b>93,163</b> |

## Department Positions

| Account                    | Position           | FY 2026  | FY 2027  |
|----------------------------|--------------------|----------|----------|
| <b>Vehicle Maintenance</b> |                    |          |          |
| 001.09.519                 | Admin Assistant    | 1        | 1        |
|                            | Mechanic I & II    | 2        | 2        |
|                            | Service Technician | 1        | 1        |
| <b>Total</b>               |                    | <b>4</b> | <b>4</b> |

## Department Vehicle Schedule

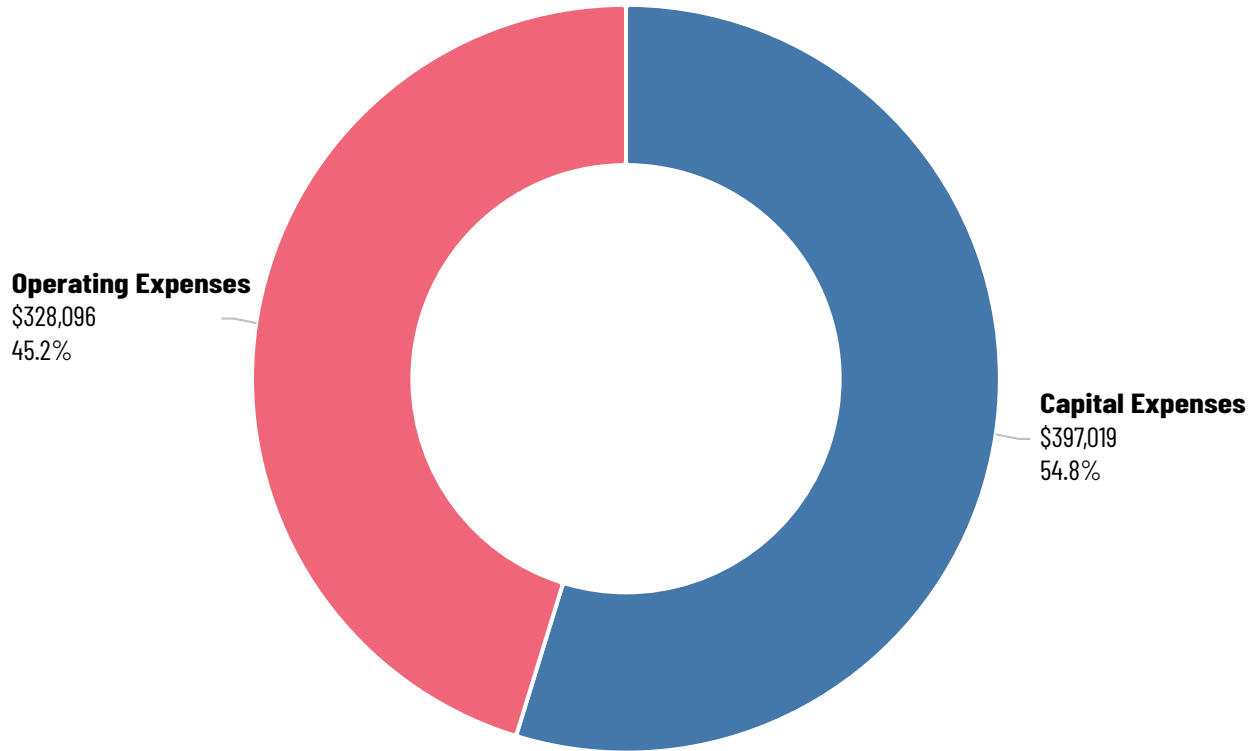
|                            |                             | Mileage | Replacement Cost | Lease/Own |
|----------------------------|-----------------------------|---------|------------------|-----------|
| <b>Vehicle Maintenance</b> |                             |         |                  |           |
| 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     |
| <b>Grand Total</b>         |                             |         | <b>185,000</b>   |           |

## 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference     | % Change      |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|----------------|----------------|---------------|
| <b>Operating Expenses</b>       |                                  |                |                |                               |                |                |               |
| 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              | —%            |
| <b>Operating Expenses Total</b> |                                  | <b>390,915</b> | <b>260,574</b> | <b>207,837</b>                | <b>253,096</b> | <b>(7,478)</b> | <b>(2.9)%</b> |
| <b>Capital Expenses</b>         |                                  |                |                |                               |                |                |               |
| 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%         |
| <b>Capital Expenses Total</b>   |                                  | <b>95,570</b>  | <b>356,145</b> | <b>600,400</b>                | <b>397,019</b> | <b>40,874</b>  | <b>11.5%</b>  |
| <b>Total</b>                    |                                  | <b>486,485</b> | <b>616,719</b> | <b>808,238</b>                | <b>650,115</b> | <b>33,396</b>  | <b>5.4%</b>   |

## Expenditure Detail

|                                                         |                                            |  | FY 2027       |
|---------------------------------------------------------|--------------------------------------------|--|---------------|
| <b>Operating Expense Professional Services</b>          |                                            |  |               |
| 001.10.519-030.31                                       | Land Survey                                |  | 10,000        |
| 001.10.519-030.31                                       | Professional Services                      |  | 20,000        |
| <b>Operating Expense Professional Services Total</b>    |                                            |  | <b>30,000</b> |
| <b>Operating Expense Contractual Services</b>           |                                            |  |               |
| 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         |
| <b>Operating Expense Contractual Services Total</b>     |                                            |  | <b>98,501</b> |
| <b>Operating Expense Communication Services</b>         |                                            |  |               |
| 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         |
| <b>Operating Expense Communication Services Total</b>   |                                            |  | <b>15,110</b> |
| <b>Operating Expense Utility Services</b>               |                                            |  |               |
| 001.10.519-030.43                                       | FPL - City Hall                            |  | 34,000        |
| 001.10.519-030.43                                       | Water Sewer - City Hall                    |  | 12,250        |
| <b>Operating Expense Utility Services Total</b>         |                                            |  | <b>46,250</b> |
| <b>Operating Expense Repair &amp; Maintenance</b>       |                                            |  |               |
| 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         |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                                            |  | <b>52,250</b> |
| <b>Operating Expense Operating Supplies</b>             |                                            |  |               |
| 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  |
| <b>Operating Expense Books, Subscription &amp; Membership</b> |                                        |  |         |
| 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     |
| <b>Capital Outlay Building</b>                                |                                        |  |         |
| 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 |
| <b>Capital Outlay Infrastructure</b>                          |                                        |  |         |
| 001.10.519-060.63                                             | Dog Park                               |  | 20,000  |
| Capital Outlay Infrastructure Total                           |                                        |  | 20,000  |
| <b>Capital Outlay Machinery &amp; Equipment</b>               |                                        |  |         |
| 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:

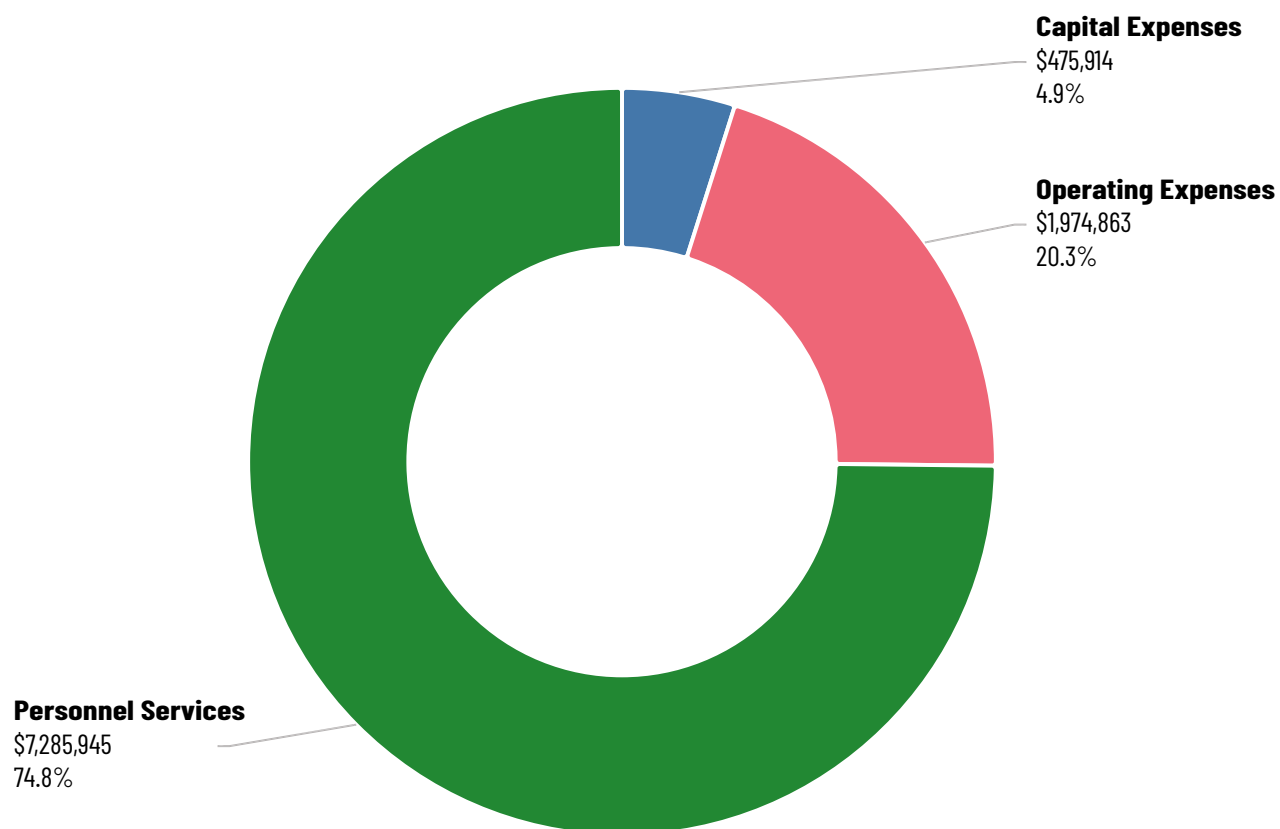
Objective 1: Improve response time to calls for service.

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<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference       | % Change      |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|------------------|---------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                  |               |
| 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%         |
| <b>Personnel Services Total</b> |                                  | <b>5,482,051</b> | <b>6,094,695</b> | <b>4,141,161</b>              | <b>7,202,972</b> | <b>1,108,277</b> | <b>18.2%</b>  |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                  |               |
| 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                | —%            |
| <b>Operating Expenses Total</b> |                                  | <b>1,561,229</b> | <b>1,932,761</b> | <b>1,407,606</b>              | <b>1,885,547</b> | <b>(47,214)</b>  | <b>(2.4)%</b> |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                  |               |
| 001.11.521-060.64               | Machinery & Equipment            | 161,355          | 314,750          | 183,952                       | 375,485          | 60,735           | 19.3%         |
| <b>Capital Expenses Total</b>   |                                  | <b>161,355</b>   | <b>314,750</b>   | <b>183,952</b>                | <b>375,485</b>   | <b>60,735</b>    | <b>19.3%</b>  |
| <b>Total</b>                    |                                  | <b>7,204,635</b> | <b>8,342,206</b> | <b>5,732,719</b>              | <b>9,464,004</b> | <b>1,121,798</b> | <b>13.4%</b>  |

## 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 |
|-------------------|---------|-----|

## Expenditure Detail

|                                                    |                                                      |  | FY 2027        |
|----------------------------------------------------|------------------------------------------------------|--|----------------|
| 001.11.521-030.42                                  | UPS/FEDX Shipping                                    |  | 400            |
| <b>Operating Expense Postage Total</b>             |                                                      |  | <b>1,000</b>   |
| <b>Operating Expense Utility Services</b>          |                                                      |  |                |
| 001.11.521-030.43                                  | Florida Power & Light                                |  | 42,000         |
| 001.11.521-030.43                                  | Water Sewer Utility                                  |  | 5,375          |
| <b>Operating Expense Utility Services Total</b>    |                                                      |  | <b>47,375</b>  |
| <b>Operating Expense Rental &amp; Leases</b>       |                                                      |  |                |
| 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        |
| <b>Operating Expense Rental &amp; Leases Total</b> |                                                      |  | <b>611,020</b> |
| <b>Operating Expense Repair &amp; Maintenance</b>  |                                                      |  |                |
| 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          |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                                                           |  | <b>216,306</b> |
| <b>Operating Expense Printing &amp; Binding</b>         |                                                           |  |                |
| 001.11.521-030.47                                       | Printing and Binding                                      |  | 1,000          |
| <b>Operating Expense Printing &amp; Binding Total</b>   |                                                           |  | <b>1,000</b>   |
| <b>Operating Expense Promotional Activities</b>         |                                                           |  |                |
| 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            |
| <b>Operating Expense Promotional Activities Total</b>   |                                                           |  | <b>9,560</b>   |
| <b>Operating Expense Other Current Charges</b>          |                                                           |  |                |
| 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         |
| <b>Operating Expense Other Current Charges Total</b>    |                                                           |  | <b>39,900</b>  |



## 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          |
| <b>Operating Expense Operating Supplies Total</b> |               | <b>523,798</b> |

**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         |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                                                         | <b>35,075</b> |

**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    |
| <b>Capital Outlay Machinery &amp; Equipment</b> |                                                      |  |           |
| 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 |
|---------------|-----------------------------|---------|---------|
| <b>Police</b> |                             |         |         |
| 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 |
|---------------|--------------------------|---------|------------------|-----------|
| <b>Police</b> |                          |         |                  |           |
|               | 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

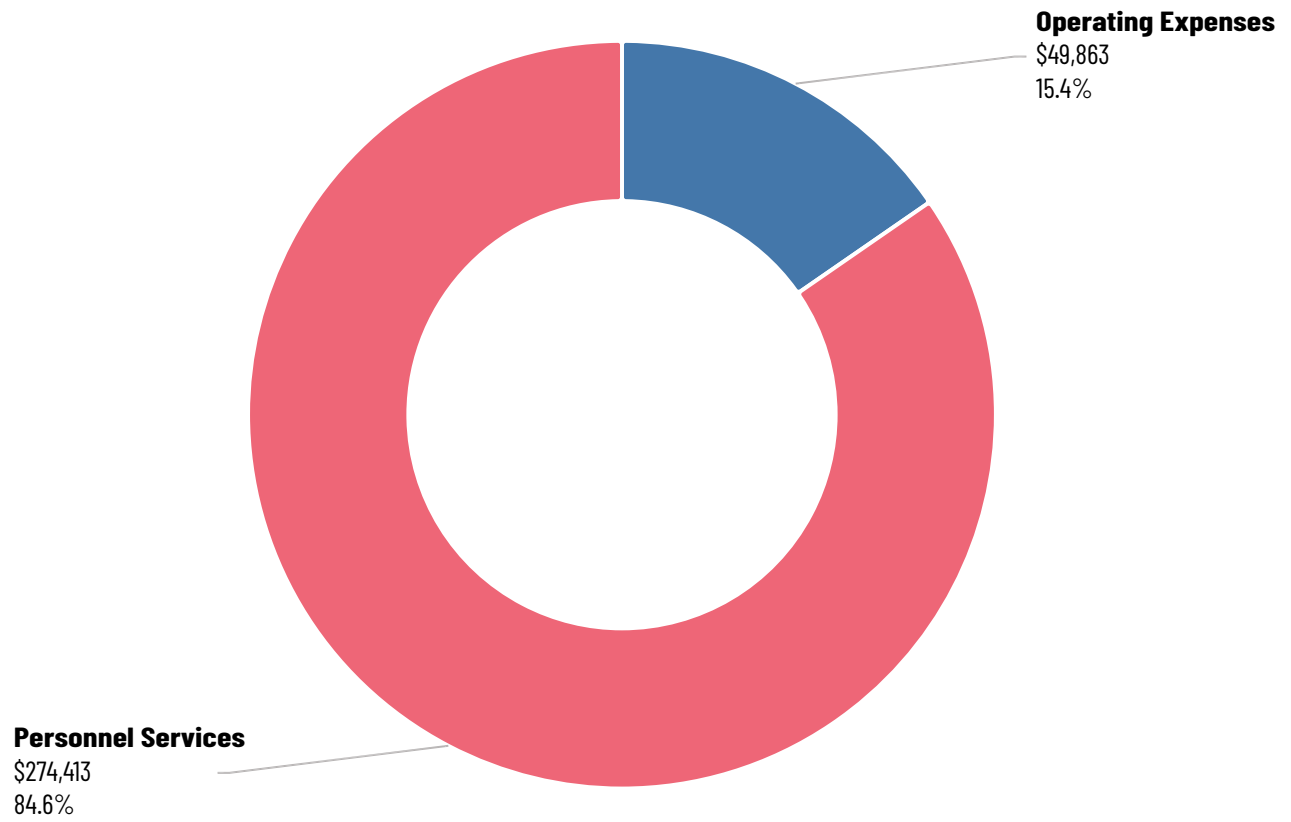
|      |                          | Mileage | Replacement Cost | Lease/Own |
|------|--------------------------|---------|------------------|-----------|
|      | INFO WITHHELD            | 56,723  | 43,000           | Leased    |
|      | INFO WITHHELD            | 1,278   | 45,000           | Leased    |
| 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 Vehicle 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference     | % Change      |
|----------------------------------------------------|----------------|----------------|-------------------------------|----------------|----------------|---------------|
| <b>Personnel Services</b>                          |                |                |                               |                |                |               |
| 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%        |
| <b>Personnel Services Total</b>                    | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>267,310</b> | <b>267,310</b> | <b>100.0%</b> |
| <b>Operating Expenses</b>                          |                |                |                               |                |                |               |
| 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%        |
| <b>Operating Expenses Total</b>                    | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>51,863</b>  | <b>51,863</b>  | <b>100.0%</b> |
| <b>Total</b>                                       | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>319,173</b> | <b>319,173</b> | <b>100.0%</b> |

## 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       |
|-----------------------------------------|----------------------|--|---------------|
| <b>Operating Expense Training</b>       |                      |  |               |
| 001.12.529-030.55                       | City-wide Training   |  | 10,000        |
| 001.12.529-030.55                       | Insurance Conference |  | 5,000         |
| <b>Operating Expense Training Total</b> |                      |  | <b>15,000</b> |
| <b>Total</b>                            |                      |  | <b>51,863</b> |

## Department Positions

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

## 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:**

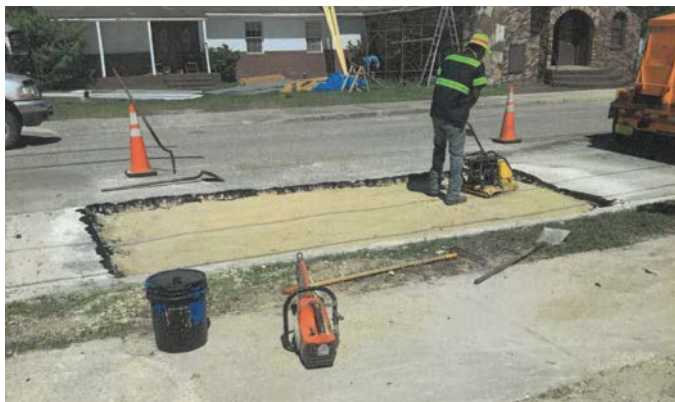
- Keep the City's roads clean, accessible and in good condition
- Maintain City's ROW vegetation landscape in a visually aesthetic order
- Manage and mitigate slip lining for storm water infrastructure as well as forecasting for new development
- Managing stormwater systems to help prevent flooding and 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.

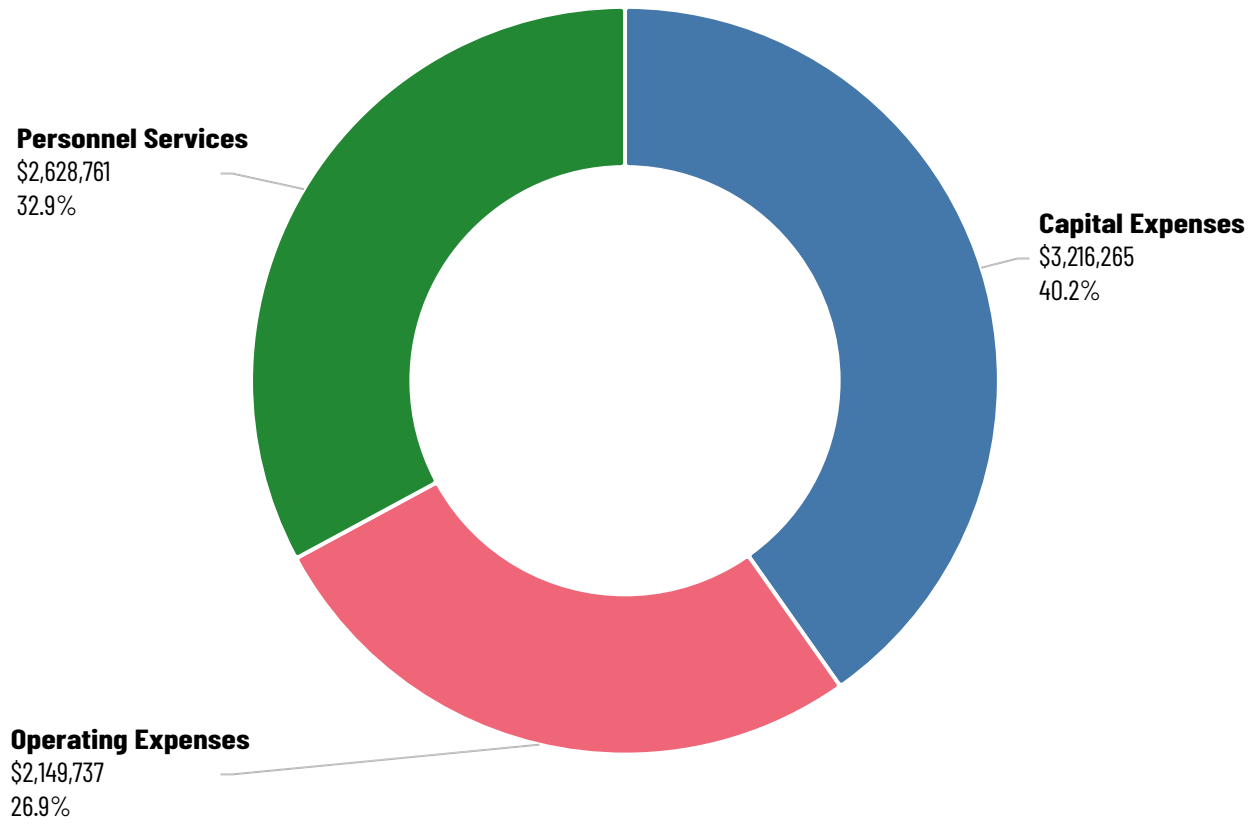


The Streets and Drainage Division maintains the streets, drainage, rights-of-way, and sidewalks within the City's corporate limits in accordance with local and State laws. Streets and Drainage Division provides a street sweeping and storm water inlet cleaning program to minimize the pollution entering 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<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference       | % Change      |
|---------------------------------|---------------------------|------------------|------------------|-------------------------------|------------------|------------------|---------------|
| <b>Personnel Services</b>       |                           |                  |                  |                               |                  |                  |               |
| 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)%        |
| <b>Personnel Services Total</b> |                           | <b>1,876,272</b> | <b>2,224,008</b> | <b>1,412,061</b>              | <b>2,550,363</b> | <b>326,355</b>   | <b>14.7%</b>  |
| <b>Operating Expenses</b>       |                           |                  |                  |                               |                  |                  |               |
| 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                | —%            |
| <b>Operating Expenses Total</b> |                           | <b>1,461,778</b> | <b>2,060,917</b> | <b>1,067,388</b>              | <b>2,003,537</b> | <b>(57,380)</b>  | <b>(2.8)%</b> |
| <b>Capital Expenses</b>         |                           |                  |                  |                               |                  |                  |               |
| 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%         |
| <b>Capital Expenses Total</b>   |                           | <b>1,633,277</b> | <b>983,845</b>   | <b>927,007</b>                | <b>3,406,787</b> | <b>2,422,942</b> | <b>246.3%</b> |
| <b>Total</b>                    |                           | <b>4,971,327</b> | <b>5,268,770</b> | <b>3,406,456</b>              | <b>7,960,687</b> | <b>2,691,917</b> | <b>51.1%</b>  |

## 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**

|                                                         |                                            |  | <b>FY 2027</b> |
|---------------------------------------------------------|--------------------------------------------|--|----------------|
| 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         |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                                            |  | <b>400,217</b> |

**Operating Expense Office Supplies**

|                                                |                 |  |              |
|------------------------------------------------|-----------------|--|--------------|
| 001.15.541-030.51                              | Office Supplies |  | 2,400        |
| <b>Operating Expense Office Supplies Total</b> |                 |  | <b>2,400</b> |

**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          |
| <b>Operating Expense Operating Supplies Total</b> |                                         |  | <b>260,484</b> |

**Operating Expense Road Material & Supplies**

|                   |          |  |       |
|-------------------|----------|--|-------|
| 001.15.541-030.53 | 57 Stone |  | 4,000 |
|-------------------|----------|--|-------|

## 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            |
| <b>Capital Outlay Machinery &amp; Equipment Total</b> |                                |  | <b>467,968</b>   |
| <b>Total</b>                                          |                                |  | <b>5,410,324</b> |

### Department Positions

| Account             | Position                        | FY 2026   | FY 2027   |
|---------------------|---------------------------------|-----------|-----------|
| <b>Public Works</b> |                                 |           |           |
| 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         |
| <b>Total</b>        |                                 | <b>31</b> | <b>31</b> |

### Department Vehicle Schedule

|                     |                                    | Mileage | Replacement Cost | Lease/Own |
|---------------------|------------------------------------|---------|------------------|-----------|
| <b>Public Works</b> |                                    |         |                  |           |
| 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

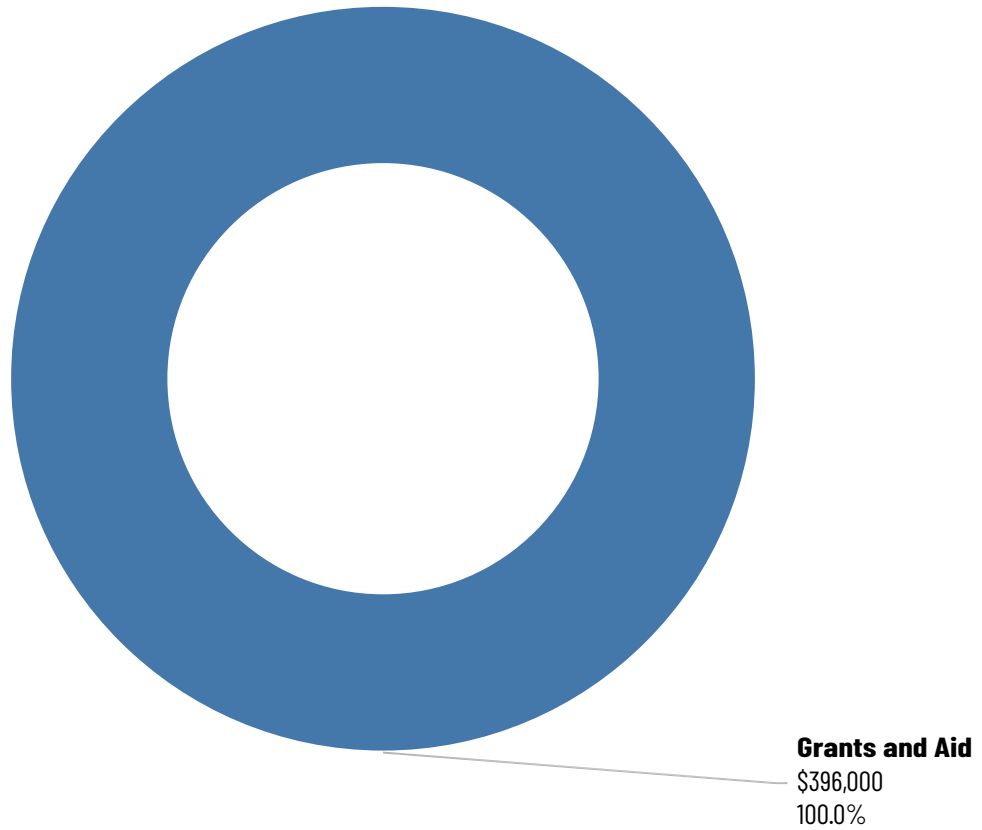
The Mayor's Matching Grant Program empowers local nonprofit organizations by providing matching funds for community-based projects. These grants promote civic pride and volunteerism with an emphasis on youth engagement.

## 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference       | % Change       |
|-----------------------------|------------------------------|----------------|----------------|-------------------------------|----------------|------------------|----------------|
| <b>Grants and Aid</b>       |                              |                |                |                               |                |                  |                |
| 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)%        |
| <b>Grants and Aid Total</b> |                              | <b>357,845</b> | <b>568,500</b> | <b>366,234</b>                | <b>396,000</b> | <b>(172,500)</b> | <b>(30.3)%</b> |
| <b>Total</b>                |                              | <b>357,845</b> | <b>568,500</b> | <b>366,234</b>                | <b>396,000</b> | <b>(172,500)</b> | <b>(30.3)%</b> |

## 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        |
| <b>Grants and Aid Aid to Private Organizations Total</b> |                                   | <b>396,000</b> |
| <b>Total</b>                                             |                                   | <b>396,000</b> |



## 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

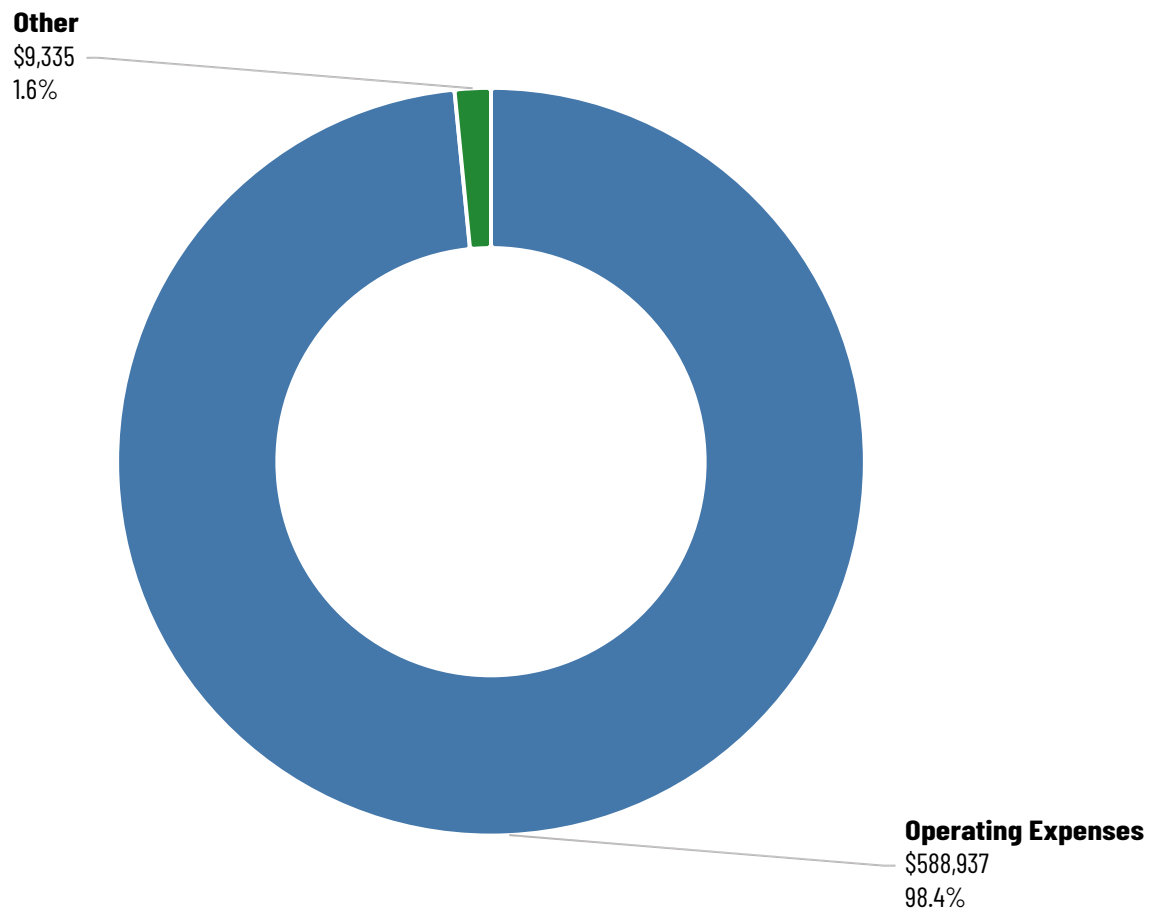
Utility Customers residing west of Main Boulevard - Garbage pick-up day is Thursday

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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>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.

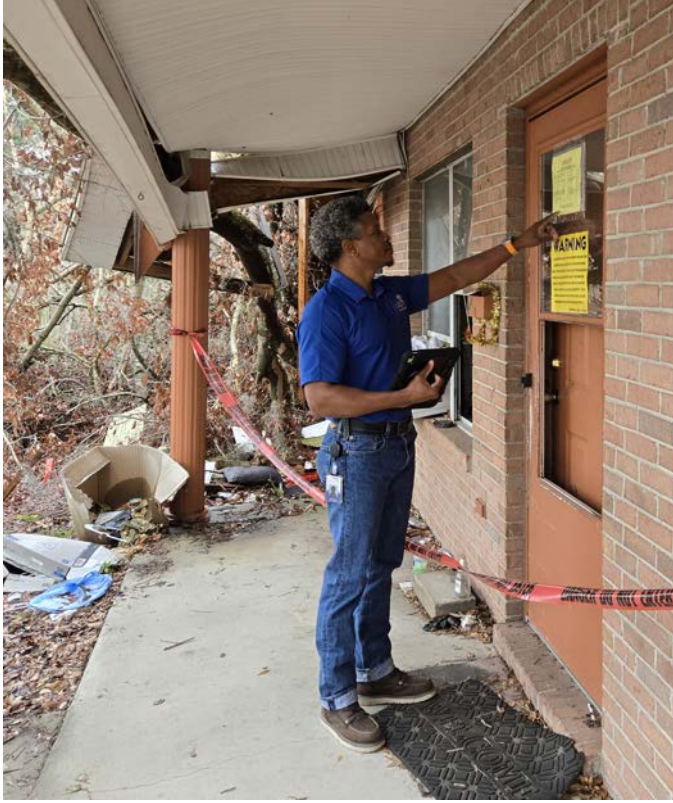
**Maintaining Community Standards:** We actively address issues such as blight, nuisance properties, and property maintenance to preserve neighborhood integrity and appearance.

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

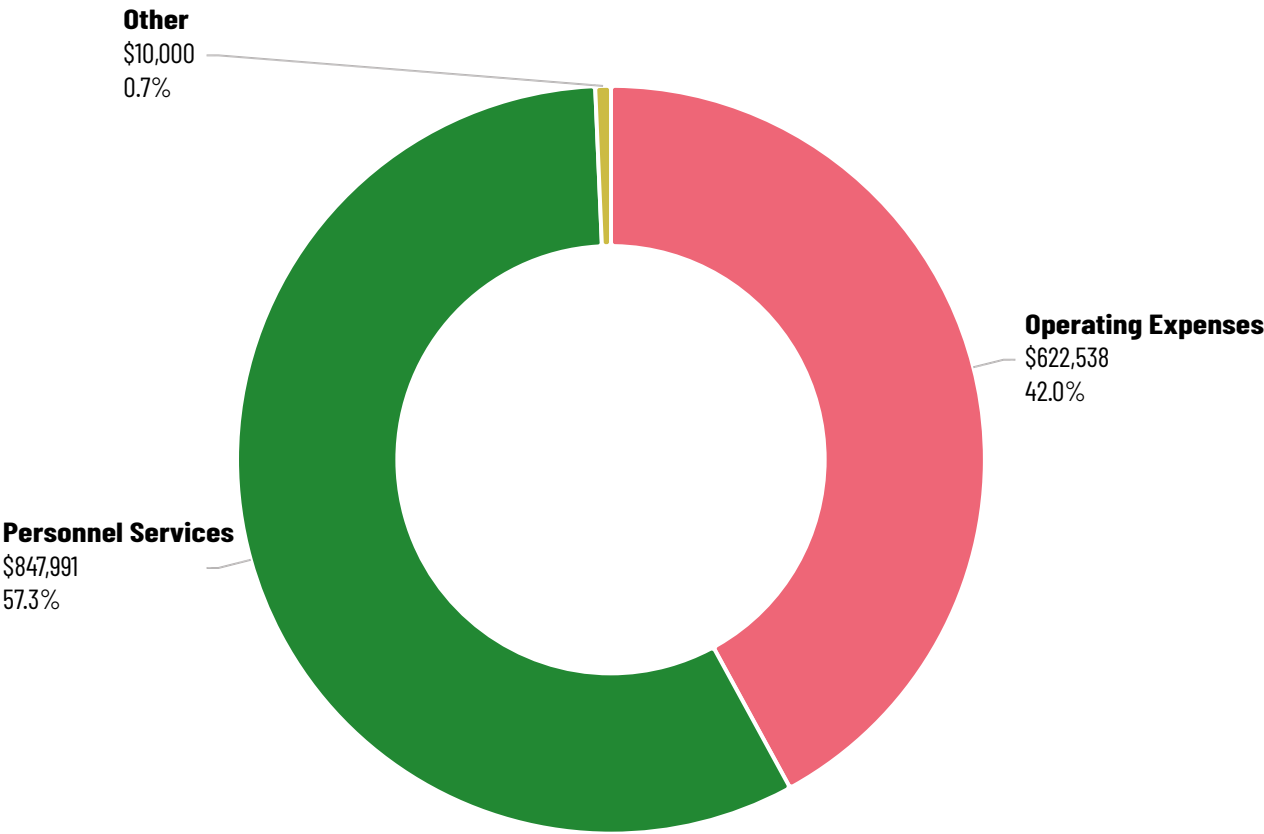
Through proactive planning and responsive service, the Growth Management Department plays a vital role in shaping a thriving and well-balanced future for Lake City.







Department Expenditures





## Expenditure Summary

|                                 |                                  | Actual<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference      | % Change       |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|-----------------|----------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                 |                |
| 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)%         |
| <b>Personnel Services Total</b> |                                  | <b>769,878</b>   | <b>869,978</b>   | <b>587,774</b>                | <b>823,819</b>   | <b>(46,159)</b> | <b>(5.3)%</b>  |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                 |                |
| 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%          |
| <b>Operating Expenses Total</b> |                                  | <b>278,862</b>   | <b>553,274</b>   | <b>217,192</b>                | <b>599,538</b>   | <b>46,264</b>   | <b>8.4%</b>    |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                 |                |
| 001.55.524-060.64               | Machinery & Equipment            | 3,352            | 14,000           | 11,294                        | 10,000           | (4,000)         | (28.6)%        |
| <b>Capital Expenses Total</b>   |                                  | <b>3,352</b>     | <b>14,000</b>    | <b>11,294</b>                 | <b>10,000</b>    | <b>(4,000)</b>  | <b>(28.6)%</b> |
| <b>Total</b>                    |                                  | <b>1,052,092</b> | <b>1,437,252</b> | <b>816,259</b>                | <b>1,433,357</b> | <b>(3,895)</b>  | <b>(0.3)%</b>  |

## 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  |
| <b>Operating Expense Rental &amp; Leases</b>      |                                                   |  |         |
| 001.55.524-030.44                                 | Enterprise Vehicles                               |  | 31,930  |
| 001.55.524-030.44                                 | Konica                                            |  | 3,300   |
| Operating Expense Rental & Leases Total           |                                                   |  | 35,230  |
| <b>Operating Expense Repair &amp; Maintenance</b> |                                                   |  |         |
| 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   |
| <b>Operating Expense Printing &amp; Binding</b>   |                                                   |  |         |
| 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   |
| <b>Operating Expense Other Current Charges</b>    |                                                   |  |         |
| 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  |
| <b>Operating Expense Office Supplies</b>          |                                                   |  |         |
| 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  |
| <b>Operating Expense Operating Supplies</b>       |                                                   |  |         |
| 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          |
| <b>Operating Expense Operating Supplies Total</b>                   |                                                          | <b>31,400</b>  |
| <b>Operating Expense Books, Subscription &amp; Membership</b>       |                                                          |                |
| 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            |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                                                          | <b>11,434</b>  |
| <b>Operating Expense Training</b>                                   |                                                          |                |
| 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          |
| <b>Operating Expense Training Total</b>                             |                                                          | <b>20,000</b>  |
| <b>Capital Outlay Machinery &amp; Equipment</b>                     |                                                          |                |
| 001.55.524-060.64                                                   | Mobile Radios - Codes Enforcement & Storm                | 10,000         |
| <b>Capital Outlay Machinery &amp; Equipment Total</b>               |                                                          | <b>10,000</b>  |
| <b>Total</b>                                                        |                                                          | <b>609,538</b> |

## Department Positions

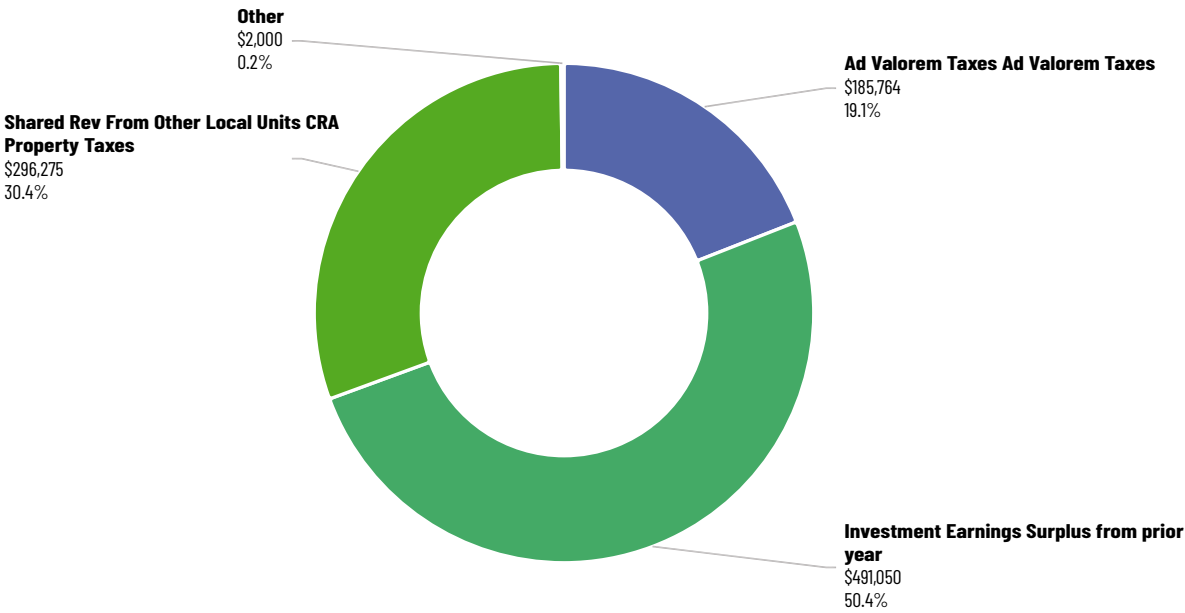
| Account                  | Position                      | FY 2026  | FY 2027  |
|--------------------------|-------------------------------|----------|----------|
| <b>Growth Management</b> |                               |          |          |
|                          | Building Inspector            | 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        |
| <b>Total</b>             |                               | <b>8</b> | <b>8</b> |

## Department Vehicle Schedule

|                          |                          | Mileage | Replacement Cost | Lease/Own |
|--------------------------|--------------------------|---------|------------------|-----------|
| <b>Growth Management</b> |                          |         |                  |           |
| 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    |
| <b>Grand Total</b>       |                          |         | <b>185,000</b>   |           |

# Community Redevelopment Agency

|                                             |                                                       | FY 2026        | FY 2027          | Difference     | % Change     |
|---------------------------------------------|-------------------------------------------------------|----------------|------------------|----------------|--------------|
| <b>Community Redevelopment Agency</b>       |                                                       |                |                  |                |              |
| 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%       |
| <b>Community Redevelopment Agency Total</b> |                                                       | <b>975,089</b> | <b>1,605,829</b> | <b>630,740</b> | <b>64.7%</b> |



|              |     | FY 2026        | FY 2027          | Difference     | % Change     |
|--------------|-----|----------------|------------------|----------------|--------------|
| 40           | CRA | 975,089        | 1,605,829        | 630,740        | 64.7%        |
| <b>Total</b> |     | <b>975,089</b> | <b>1,605,829</b> | <b>630,740</b> | <b>64.7%</b> |

## 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.



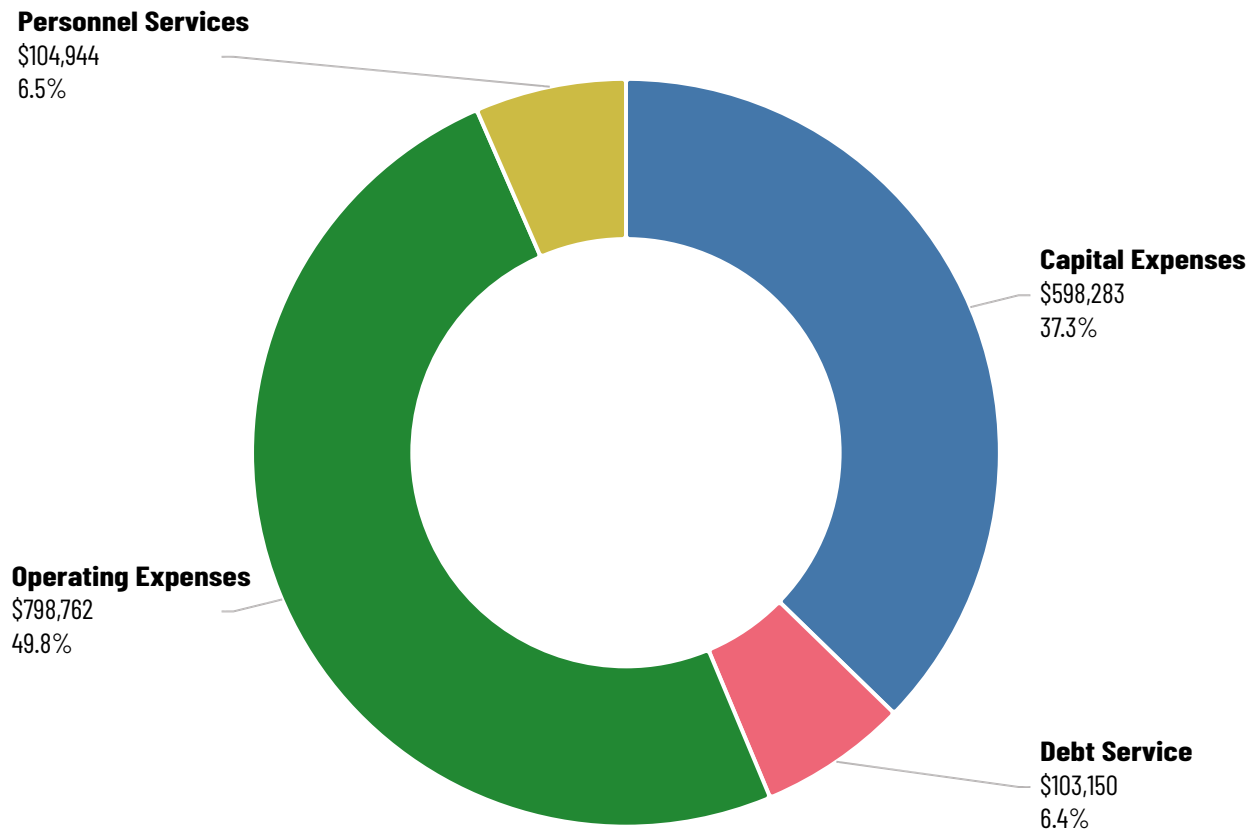
Darby Pavillion



Sallie Mae Jerry Memorial Park



### Department Expenditures



## Expenditure Summary

|                                 |                                  | Actual<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference     | % Change      |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|------------------|----------------|---------------|
| <b>Personnel Services</b>       |                                  |                |                |                               |                  |                |               |
| 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%        |
| <b>Personnel Services Total</b> |                                  | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>101,400</b>   | <b>101,400</b> | <b>100.0%</b> |
| <b>Operating Expenses</b>       |                                  |                |                |                               |                  |                |               |
| 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              | —%            |
| <b>Operating Expenses Total</b> |                                  | <b>135,625</b> | <b>313,216</b> | <b>198,963</b>                | <b>798,762</b>   | <b>485,546</b> | <b>155.0%</b> |
| <b>Capital Expenses</b>         |                                  |                |                |                               |                  |                |               |
| 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%          |
| <b>Capital Expenses Total</b>   |                                  | <b>0</b>       | <b>558,723</b> | <b>31,340</b>                 | <b>602,517</b>   | <b>43,794</b>  | <b>7.8%</b>   |
| <b>Debt Service</b>             |                                  |                |                |                               |                  |                |               |
| 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)%       |
| <b>Debt Service Total</b>       |                                  | <b>103,149</b> | <b>103,150</b> | <b>101,107</b>                | <b>103,150</b>   | <b>0</b>       | <b>—%</b>     |
| <b>Total</b>                    |                                  | <b>238,775</b> | <b>975,089</b> | <b>331,410</b>                | <b>1,605,829</b> | <b>630,740</b> | <b>64.7%</b>  |

## Expenditure Detail

FY 2027

### Operating Expense Professional Services

|                   |                                       |   |
|-------------------|---------------------------------------|---|
| 103.40.559-030.31 | CRA Plan Update, 2nd Half of Contract | 1 |
|-------------------|---------------------------------------|---|

|                                                      |  |          |
|------------------------------------------------------|--|----------|
| <b>Operating Expense Professional Services Total</b> |  | <b>1</b> |
|------------------------------------------------------|--|----------|

### Operating Expense Accounting & Auditing

|                   |       |       |
|-------------------|-------|-------|
| 103.40.559-030.32 | Audit | 6,000 |
|-------------------|-------|-------|

|                                                          |  |              |
|----------------------------------------------------------|--|--------------|
| <b>Operating Expense Accounting &amp; Auditing Total</b> |  | <b>6,000</b> |
|----------------------------------------------------------|--|--------------|

### Operating Expense Contractual Services

|                   |                     |       |
|-------------------|---------------------|-------|
| 103.40.559-030.34 | MCA Camera Licenses | 3,300 |
|-------------------|---------------------|-------|

|                   |                                |       |
|-------------------|--------------------------------|-------|
| 103.40.559-030.34 | New World Software Maintenance | 3,808 |
|-------------------|--------------------------------|-------|

|                                                     |  |              |
|-----------------------------------------------------|--|--------------|
| <b>Operating Expense Contractual Services Total</b> |  | <b>7,108</b> |
|-----------------------------------------------------|--|--------------|

### Operating Expense Travel

|                   |                        |       |
|-------------------|------------------------|-------|
| 103.40.559-030.40 | Travel to CRA training | 5,500 |
|-------------------|------------------------|-------|

|                                       |  |              |
|---------------------------------------|--|--------------|
| <b>Operating Expense Travel Total</b> |  | <b>5,500</b> |
|---------------------------------------|--|--------------|

### Operating Expense Communication Services

|                   |                  |       |
|-------------------|------------------|-------|
| 103.40.559-030.41 | Comcast Business | 4,896 |
|-------------------|------------------|-------|

|                                                       |  |              |
|-------------------------------------------------------|--|--------------|
| <b>Operating Expense Communication Services Total</b> |  | <b>4,896</b> |
|-------------------------------------------------------|--|--------------|

### Operating Expense Utility Services

|                   |                       |       |
|-------------------|-----------------------|-------|
| 103.40.559-030.43 | Florida Power & Light | 1,000 |
|-------------------|-----------------------|-------|

|                   |                     |       |
|-------------------|---------------------|-------|
| 103.40.559-030.43 | Water Sewer Utility | 9,275 |
|-------------------|---------------------|-------|

|                                                 |  |               |
|-------------------------------------------------|--|---------------|
| <b>Operating Expense Utility Services Total</b> |  | <b>10,275</b> |
|-------------------------------------------------|--|---------------|

### Operating Expense Insurance

|                   |                    |        |
|-------------------|--------------------|--------|
| 103.40.559-030.45 | Property Insurance | 13,983 |
|-------------------|--------------------|--------|

|                                          |  |               |
|------------------------------------------|--|---------------|
| <b>Operating Expense Insurance Total</b> |  | <b>13,983</b> |
|------------------------------------------|--|---------------|

### Operating Expense Repair & Maintenance

|                   |                  |     |
|-------------------|------------------|-----|
| 103.40.559-030.46 | HVAC Maintenance | 300 |
|-------------------|------------------|-----|

|                   |                            |        |
|-------------------|----------------------------|--------|
| 103.40.559-030.46 | Misc Repairs & Maintenance | 27,200 |
|-------------------|----------------------------|--------|

|                   |                            |       |
|-------------------|----------------------------|-------|
| 103.40.559-030.46 | Olustee Park Gazebo Repair | 7,000 |
|-------------------|----------------------------|-------|

|                                                         |  |               |
|---------------------------------------------------------|--|---------------|
| <b>Operating Expense Repair &amp; Maintenance Total</b> |  | <b>34,500</b> |
|---------------------------------------------------------|--|---------------|

### Operating Expense Printing & Binding

|                   |                   |     |
|-------------------|-------------------|-----|
| 103.40.559-030.47 | CRA Annual Report | 700 |
|-------------------|-------------------|-----|

|                                                       |  |            |
|-------------------------------------------------------|--|------------|
| <b>Operating Expense Printing &amp; Binding Total</b> |  | <b>700</b> |
|-------------------------------------------------------|--|------------|

## Expenditure Detail

FY 2027

### Operating Expense Other Current Charges

|                   |                  |         |
|-------------------|------------------|---------|
| 103.40.559-030.49 | CRA Facade Grant | 600,000 |
|-------------------|------------------|---------|

|                                                      |  |                |
|------------------------------------------------------|--|----------------|
| <b>Operating Expense Other Current Charges Total</b> |  | <b>600,000</b> |
|------------------------------------------------------|--|----------------|

### Operating Expense Operating Supplies

|                   |                    |        |
|-------------------|--------------------|--------|
| 103.40.559-030.52 | Operating Supplies | 25,000 |
|-------------------|--------------------|--------|

|                   |                     |       |
|-------------------|---------------------|-------|
| 103.40.559-030.52 | Upgrade Park Camera | 6,000 |
|-------------------|---------------------|-------|

|                                                   |  |               |
|---------------------------------------------------|--|---------------|
| <b>Operating Expense Operating Supplies Total</b> |  | <b>31,000</b> |
|---------------------------------------------------|--|---------------|

### Operating Expense Books, Subscription & Membership

|                   |                                           |     |
|-------------------|-------------------------------------------|-----|
| 103.40.559-030.54 | FL Redevelopment Assoc. Annual Membership | 700 |
|-------------------|-------------------------------------------|-----|

|                                                                     |  |            |
|---------------------------------------------------------------------|--|------------|
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |  | <b>700</b> |
|---------------------------------------------------------------------|--|------------|

### Operating Expense Training

|                   |                                                  |       |
|-------------------|--------------------------------------------------|-------|
| 103.40.559-030.55 | FRA Annual Conference, CRA Board Member Training | 1,100 |
|-------------------|--------------------------------------------------|-------|

|                                         |  |              |
|-----------------------------------------|--|--------------|
| <b>Operating Expense Training Total</b> |  | <b>1,100</b> |
|-----------------------------------------|--|--------------|

### Capital Outlay Infrastructure

|                   |                       |         |
|-------------------|-----------------------|---------|
| 103.40.559-060.63 | Undesignated Projects | 602,517 |
|-------------------|-----------------------|---------|

|                                            |  |                |
|--------------------------------------------|--|----------------|
| <b>Capital Outlay Infrastructure Total</b> |  | <b>602,517</b> |
|--------------------------------------------|--|----------------|

### Debt Service Principal

|                   |                                        |        |
|-------------------|----------------------------------------|--------|
| 103.40.559-070.71 | CRA Redevelopment Loan - First Federal | 96,447 |
|-------------------|----------------------------------------|--------|

|                                     |  |               |
|-------------------------------------|--|---------------|
| <b>Debt Service Principal Total</b> |  | <b>96,447</b> |
|-------------------------------------|--|---------------|

### Debt Service Interest

|                   |                                        |       |
|-------------------|----------------------------------------|-------|
| 103.40.559-070.72 | CRA Redevelopment Loan - First Federal | 6,703 |
|-------------------|----------------------------------------|-------|

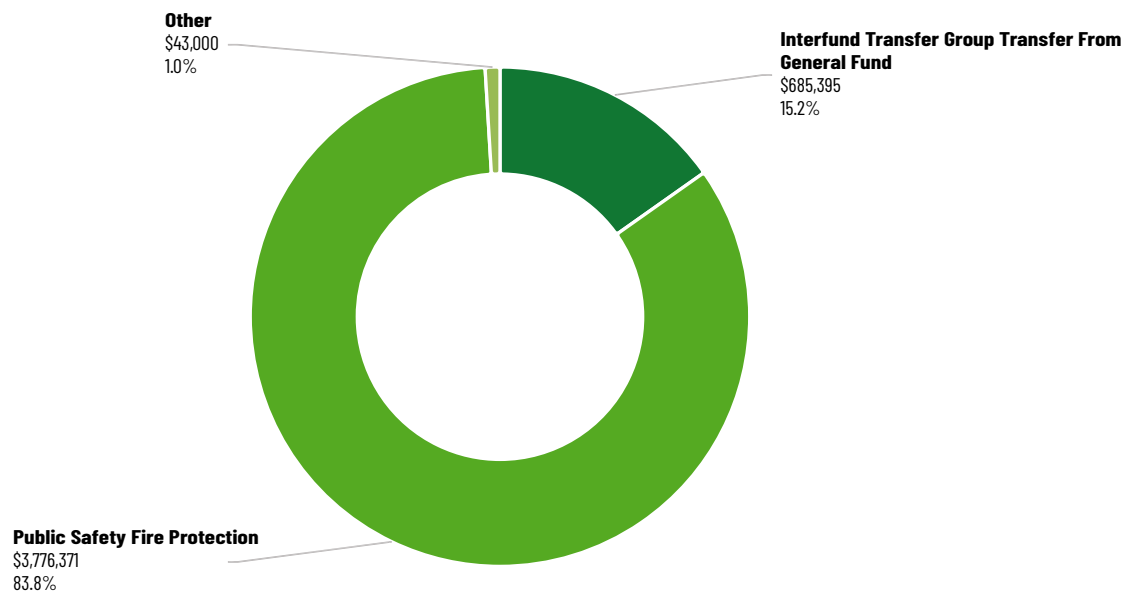
|                                    |  |              |
|------------------------------------|--|--------------|
| <b>Debt Service Interest Total</b> |  | <b>6,703</b> |
|------------------------------------|--|--------------|

|              |  |                  |
|--------------|--|------------------|
| <b>Total</b> |  | <b>1,421,430</b> |
|--------------|--|------------------|



# Fire Special Assessment

|                                      |                                                     | FY 2026          | FY 2027          | Difference     | % Change    |
|--------------------------------------|-----------------------------------------------------|------------------|------------------|----------------|-------------|
| <b>Fire Special Assessment</b>       |                                                     |                  |                  |                |             |
| 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%      |
| <b>Fire Special Assessment Total</b> |                                                     | <b>4,486,529</b> | <b>4,888,714</b> | <b>402,185</b> | <b>9.0%</b> |



|              |      | FY 2026          | FY 2027          | Difference     | % Change    |
|--------------|------|------------------|------------------|----------------|-------------|
| 50           | Fire | 4,486,529        | 4,888,714        | 402,185        | 9.0%        |
| <b>Total</b> |      | <b>4,486,529</b> | <b>4,888,714</b> | <b>402,185</b> | <b>9.0%</b> |

# 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.

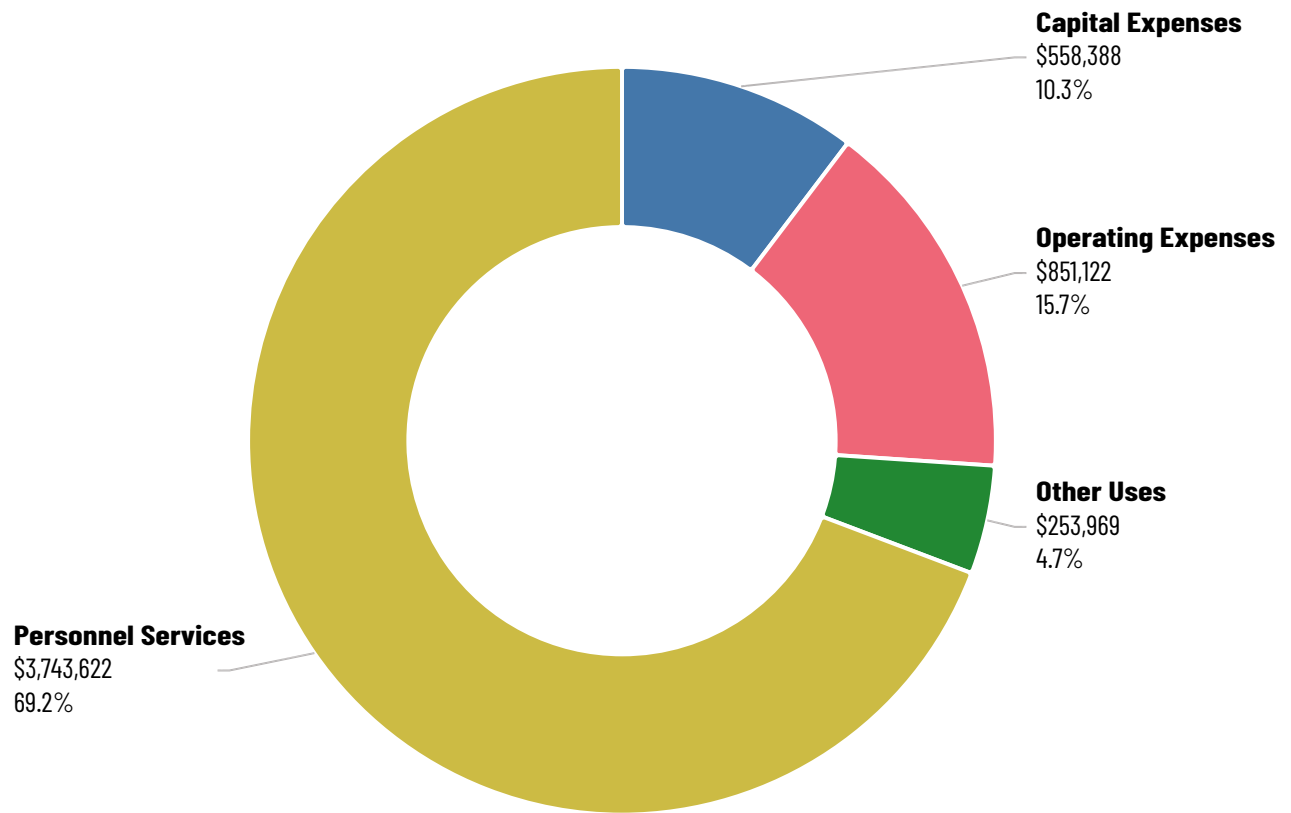
Looking forward, LCFD is planning for continued growth to meet the needs of the expanding community and Gateway Airport. Future initiatives include additional stations, increased personnel, enhanced training, and continued development of apparatus and resources to ensure the department remains ready 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<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference     | % Change     |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|----------------|--------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                |              |
| 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%        |
| <b>Personnel Services Total</b> |                                  | <b>2,740,681</b> | <b>3,345,209</b> | <b>2,405,386</b>              | <b>3,697,985</b> | <b>352,776</b> | <b>10.5%</b> |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                |              |
| 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%        |
| <b>Operating Expenses Total</b> |                                  | <b>762,555</b>   | <b>837,463</b>   | <b>659,108</b>                | <b>878,372</b>   | <b>40,909</b>  | <b>4.9%</b>  |

Expenditure Summary

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

## 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         |
| <b>Operating Expense Utility Services Total</b> |                                   | <b>72,000</b> |

### Operating Expense Rental & Leases

|                                                    |                |               |
|----------------------------------------------------|----------------|---------------|
| 110.50.522-030.44                                  | Konica Lease   | 1,050         |
| 110.50.522-030.44                                  | Vehicle Leases | 45,225        |
| <b>Operating Expense Rental &amp; Leases Total</b> |                | <b>46,275</b> |

### Operating Expense Insurance

|                                          |                    |               |
|------------------------------------------|--------------------|---------------|
| 110.50.522-030.45                        | Old Engine         | 2,000         |
| 110.50.522-030.45                        | Property Insurance | 64,339        |
| <b>Operating Expense Insurance Total</b> |                    | <b>66,339</b> |

### 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 |
| <b>Operating Expense Printing &amp; Binding</b> |                                                |  |         |
| 110.50.522-030.47                               | Printing & Binding                             |  | 250     |
| Operating Expense Printing & Binding Total      |                                                |  | 250     |
| <b>Operating Expense Promotional Activities</b> |                                                |  |         |
| 110.50.522-030.48                               | Promotional Activities & Ceremonies            |  | 5,000   |
| Operating Expense Promotional Activities Total  |                                                |  | 5,000   |
| <b>Operating Expense Other Current Charges</b>  |                                                |  |         |
| 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  |
| <b>Operating Expense Office Supplies</b>        |                                                |  |         |
| 110.50.522-030.51                               | Office Supplies                                |  | 1,500   |
| Operating Expense Office Supplies Total         |                                                |  | 1,500   |
| <b>Operating Expense Operating Supplies</b>     |                                                |  |         |
| 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            |
| <b>Operating Expense Operating Supplies Total</b>                   |                                                |  | <b>116,040</b>   |
| <b>Operating Expense Books, Subscription &amp; Membership</b>       |                                                |  |                  |
| 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              |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                                                |  | <b>10,392</b>    |
| <b>Operating Expense Training</b>                                   |                                                |  |                  |
| 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           |
| <b>Operating Expense Training Total</b>                             |                                                |  | <b>50,751</b>    |
| <b>Capital Outlay Machinery &amp; Equipment</b>                     |                                                |  |                  |
| 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           |
| <b>Capital Outlay Machinery &amp; Equipment Total</b>               |                                                |  | <b>58,388</b>    |
| <b>Other Uses Intragovernmental Transfers Debt Service</b>          |                                                |  |                  |
| 110.50.522-090.91.12                                                | 2019 Sales Tax Bond                            |  | 196,989          |
| 110.50.522-090.91.12                                                | Motorola Lease #1                              |  | 56,980           |
| <b>Other Uses Intragovernmental Transfers Debt Service Total</b>    |                                                |  | <b>253,969</b>   |
| <b>Total</b>                                                        |                                                |  | <b>1,190,729</b> |

## Department Positions

| Account      | Position                 | FY 2026   | FY 2027   |
|--------------|--------------------------|-----------|-----------|
| <b>Fire</b>  |                          |           |           |
| 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        |
| <b>Total</b> |                          | <b>68</b> | <b>68</b> |

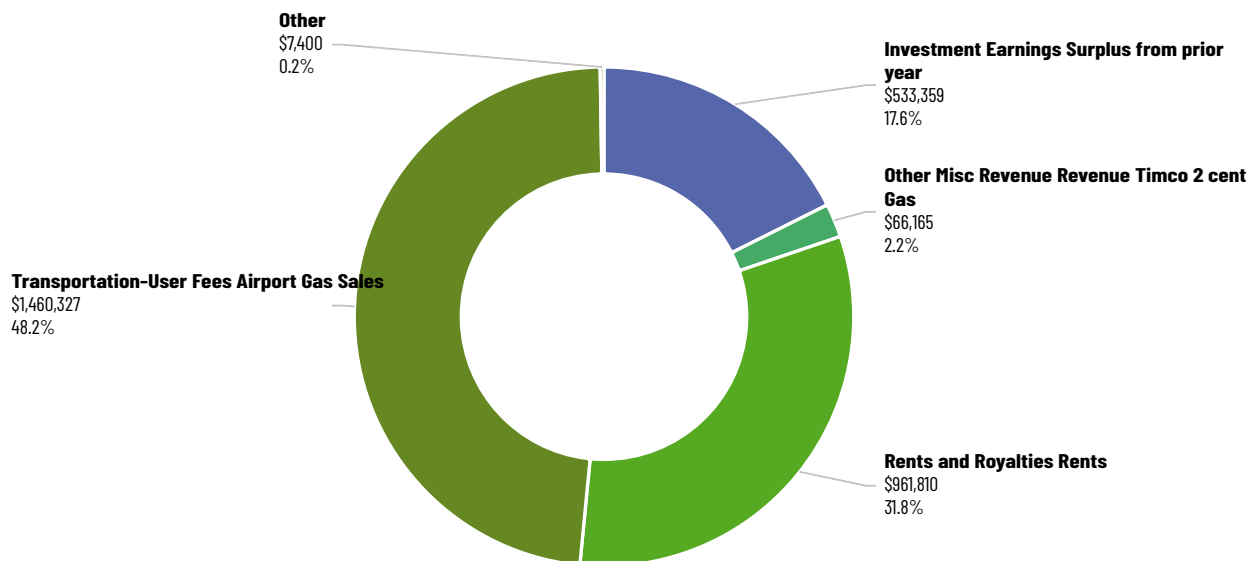
## Department Vehicle Schedule

|                    |                   | Mileage | Replacement Cost | Lease/Own |
|--------------------|-------------------|---------|------------------|-----------|
| <b>Fire</b>        |                   |         |                  |           |
| 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     |
| <b>Grand Total</b> |                   |         | <b>6,344,000</b> |           |



# Airport

|                      |                                             | FY 2026          | FY 2027          | Difference     | % Change     |
|----------------------|---------------------------------------------|------------------|------------------|----------------|--------------|
| <b>Airport</b>       |                                             |                  |                  |                |              |
| 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%        |
| <b>Airport Total</b> |                                             | <b>3,029,061</b> | <b>3,502,936</b> | <b>473,875</b> | <b>15.6%</b> |



|              |         | FY 2026          | FY 2027          | Difference     | % Change     |
|--------------|---------|------------------|------------------|----------------|--------------|
| 60           | Airport | 3,029,061        | 3,502,936        | 473,875        | 15.6%        |
| <b>Total</b> |         | <b>3,029,061</b> | <b>3,502,936</b> | <b>473,875</b> | <b>15.6%</b> |

# 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.



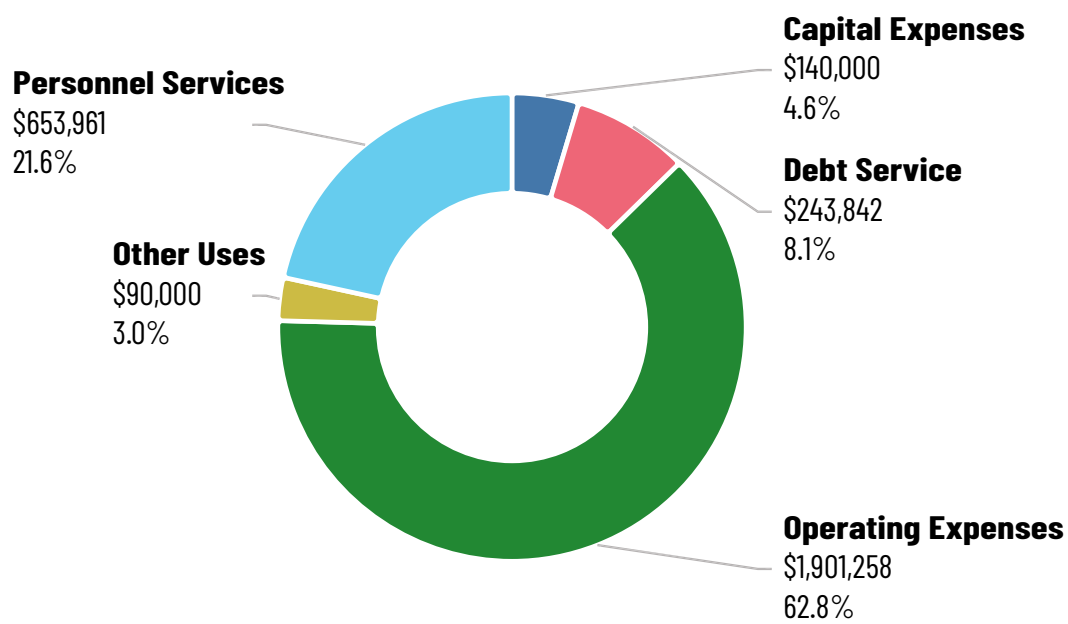
We support community growth by offering educational tours to youth groups and to anyone interested in learning more about our exceptional airport.



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](http://www.lcfla.com) or contact us directly at 386-752-1066.



### Department Expenditures





**Expenditure Summary**

|                                 |                                  | Actual<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference       | % Change       |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|------------------|----------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                  |                |
| 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%         |
| <b>Personnel Services Total</b> |                                  | <b>477,296</b>   | <b>653,961</b>   | <b>435,988</b>                | <b>551,578</b>   | <b>(102,383)</b> | <b>(15.7)%</b> |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                  |                |
| 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)%        |
| <b>Operating Expenses Total</b> |                                  | <b>1,383,081</b> | <b>1,901,258</b> | <b>2,374,732</b>              | <b>1,638,475</b> | <b>(262,783)</b> | <b>(13.8)%</b> |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                  |                |
| 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)%        |
| <b>Capital Expenses Total</b>   |                                  | <b>34,824</b>    | <b>140,000</b>   | <b>19,057</b>                 | <b>164,000</b>   | <b>24,000</b>    | <b>17.1%</b>   |

Expenditure Summary

|                           |                             | Actual<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference     | % Change      |
|---------------------------|-----------------------------|------------------|------------------|-------------------------------|------------------|----------------|---------------|
| <b>Debt Service</b>       |                             |                  |                  |                               |                  |                |               |
| 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)%       |
| <b>Debt Service Total</b> |                             | <b>243,841</b>   | <b>243,842</b>   | <b>235,401</b>                | <b>243,842</b>   | <b>0</b>       | <b>—%</b>     |
| <b>Other Uses</b>         |                             |                  |                  |                               |                  |                |               |
| 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%         |
| <b>Other Uses Total</b>   |                             | <b>50,000</b>    | <b>90,000</b>    | <b>50,000</b>                 | <b>905,041</b>   | <b>815,041</b> | <b>905.6%</b> |
| <b>Total</b>              |                             | <b>2,189,042</b> | <b>3,029,061</b> | <b>3,115,179</b>              | <b>3,502,936</b> | <b>473,875</b> | <b>15.6%</b>  |

**Expenditure Detail****FY 2027****Operating Expense Professional Services**

|                   |                       |        |
|-------------------|-----------------------|--------|
| 140.60.542-030.31 | Professional Services | 50,000 |
|-------------------|-----------------------|--------|

|  |                                                      |               |
|--|------------------------------------------------------|---------------|
|  | <b>Operating Expense Professional Services Total</b> | <b>50,000</b> |
|--|------------------------------------------------------|---------------|

**Operating Expense Accounting & Auditing**

|                   |              |       |
|-------------------|--------------|-------|
| 140.60.542-030.32 | Auditor Fees | 3,500 |
|-------------------|--------------|-------|

|  |                                                          |              |
|--|----------------------------------------------------------|--------------|
|  | <b>Operating Expense Accounting &amp; Auditing Total</b> | <b>3,500</b> |
|--|----------------------------------------------------------|--------------|

**Operating Expense Contractual Services**

|                   |                                                         |       |
|-------------------|---------------------------------------------------------|-------|
| 140.60.542-030.34 | Air Traffic Control Tower ATCT - Voice Recorder Service | 2,500 |
|-------------------|---------------------------------------------------------|-------|

|                   |                                                |       |
|-------------------|------------------------------------------------|-------|
| 140.60.542-030.34 | Aspen Pest Control Service - Annually Pre-Paid | 2,000 |
|-------------------|------------------------------------------------|-------|

|                   |                                                        |        |
|-------------------|--------------------------------------------------------|--------|
| 140.60.542-030.34 | Automated Weather Observation System AWOS Maint & Insp | 12,000 |
|-------------------|--------------------------------------------------------|--------|

|                   |                                                        |       |
|-------------------|--------------------------------------------------------|-------|
| 140.60.542-030.34 | Cintas- Rugs & Towels, Deoderizers & Soaps - Bi-Weekly | 5,500 |
|-------------------|--------------------------------------------------------|-------|

|                   |                                                      |       |
|-------------------|------------------------------------------------------|-------|
| 140.60.542-030.34 | DBT Weather Data Services into NAS - 3 Year Contract | 3,600 |
|-------------------|------------------------------------------------------|-------|

|                   |                                        |       |
|-------------------|----------------------------------------|-------|
| 140.60.542-030.34 | DTN, LLC - AvSentry Online FBO Edition | 3,600 |
|-------------------|----------------------------------------|-------|

|                   |                             |       |
|-------------------|-----------------------------|-------|
| 140.60.542-030.34 | Fire Shield Fire Protection | 3,600 |
|-------------------|-----------------------------|-------|

|                   |                     |        |
|-------------------|---------------------|--------|
| 140.60.542-030.34 | MCA Camera Licenses | 26,208 |
|-------------------|---------------------|--------|

|                   |                                      |        |
|-------------------|--------------------------------------|--------|
| 140.60.542-030.34 | New World - ERP Software Maintenance | 11,828 |
|-------------------|--------------------------------------|--------|

|                   |                         |        |
|-------------------|-------------------------|--------|
| 140.60.542-030.34 | Point-of-Sales Software | 30,000 |
|-------------------|-------------------------|--------|

|                   |                                                     |        |
|-------------------|-----------------------------------------------------|--------|
| 140.60.542-030.34 | Ring Power - Emergency Backup Generator Maintenance | 12,000 |
|-------------------|-----------------------------------------------------|--------|

|                   |                                                    |       |
|-------------------|----------------------------------------------------|-------|
| 140.60.542-030.34 | Security Safe - Fire and Security Alarm Monitoring | 9,000 |
|-------------------|----------------------------------------------------|-------|

|                   |                         |       |
|-------------------|-------------------------|-------|
| 140.60.542-030.34 | Sherman Mechanical HVAC | 5,000 |
|-------------------|-------------------------|-------|

|                   |                                          |        |
|-------------------|------------------------------------------|--------|
| 140.60.542-030.34 | USDA Wildlife Services - Annual Services | 10,000 |
|-------------------|------------------------------------------|--------|

|  |                                                     |                |
|--|-----------------------------------------------------|----------------|
|  | <b>Operating Expense Contractual Services Total</b> | <b>136,836</b> |
|--|-----------------------------------------------------|----------------|

**Operating Expense Travel**

|                   |                                     |       |
|-------------------|-------------------------------------|-------|
| 140.60.542-030.40 | Florida Airports Council Conference | 4,000 |
|-------------------|-------------------------------------|-------|

|                   |                                |       |
|-------------------|--------------------------------|-------|
| 140.60.542-030.40 | Future & Active Pilot Advisors | 4,000 |
|-------------------|--------------------------------|-------|

|  |                                       |              |
|--|---------------------------------------|--------------|
|  | <b>Operating Expense Travel Total</b> | <b>8,000</b> |
|--|---------------------------------------|--------------|

**Operating Expense Communication Services**

|                   |               |       |
|-------------------|---------------|-------|
| 140.60.542-030.41 | AT&T Mobility | 3,750 |
|-------------------|---------------|-------|

|                   |         |       |
|-------------------|---------|-------|
| 140.60.542-030.41 | COMCAST | 2,800 |
|-------------------|---------|-------|

|                   |                  |       |
|-------------------|------------------|-------|
| 140.60.542-030.41 | COMCAST Business | 8,500 |
|-------------------|------------------|-------|

|                   |                                         |       |
|-------------------|-----------------------------------------|-------|
| 140.60.542-030.41 | DMS - Telephone & Long Distance Monthly | 1,275 |
|-------------------|-----------------------------------------|-------|

|                   |         |     |
|-------------------|---------|-----|
| 140.60.542-030.41 | Verizon | 300 |
|-------------------|---------|-----|

|  |                                                       |               |
|--|-------------------------------------------------------|---------------|
|  | <b>Operating Expense Communication Services Total</b> | <b>16,625</b> |
|--|-------------------------------------------------------|---------------|

## Expenditure Detail

FY 2027

### Operating Expense Postage

|                   |         |     |
|-------------------|---------|-----|
| 140.60.542-030.42 | Postage | 500 |
|-------------------|---------|-----|

|                                 |  |     |
|---------------------------------|--|-----|
| Operating Expense Postage Total |  | 500 |
|---------------------------------|--|-----|

### Operating Expense Utility Services

|                   |                                |        |
|-------------------|--------------------------------|--------|
| 140.60.542-030.43 | City Water Sewer Gas Utilities | 22,100 |
|-------------------|--------------------------------|--------|

|                   |                       |        |
|-------------------|-----------------------|--------|
| 140.60.542-030.43 | Florida Power & Light | 49,250 |
|-------------------|-----------------------|--------|

|                                          |  |        |
|------------------------------------------|--|--------|
| Operating Expense Utility Services Total |  | 71,350 |
|------------------------------------------|--|--------|

### Operating Expense Rental & Leases

|                   |                                     |       |
|-------------------|-------------------------------------|-------|
| 140.60.542-030.44 | Chevrolet Silverado Double Cab 1500 | 9,804 |
|-------------------|-------------------------------------|-------|

|                   |                                     |        |
|-------------------|-------------------------------------|--------|
| 140.60.542-030.44 | Chevrolet Silverado Double Cab 2500 | 13,950 |
|-------------------|-------------------------------------|--------|

|                                         |  |        |
|-----------------------------------------|--|--------|
| Operating Expense Rental & Leases Total |  | 23,754 |
|-----------------------------------------|--|--------|

### Operating Expense Insurance

|                   |                                       |       |
|-------------------|---------------------------------------|-------|
| 140.60.542-030.45 | Eastern Aviation Insurance - Crew Car | 6,000 |
|-------------------|---------------------------------------|-------|

|                   |                                    |        |
|-------------------|------------------------------------|--------|
| 140.60.542-030.45 | FMIT B-2 General Airport Liability | 29,000 |
|-------------------|------------------------------------|--------|

|                   |                    |        |
|-------------------|--------------------|--------|
| 140.60.542-030.45 | Property Insurance | 43,438 |
|-------------------|--------------------|--------|

|                                   |  |        |
|-----------------------------------|--|--------|
| Operating Expense Insurance Total |  | 78,438 |
|-----------------------------------|--|--------|

### Operating Expense Repair & Maintenance

|                   |                              |        |
|-------------------|------------------------------|--------|
| 140.60.542-030.46 | A/C replacement FBO building | 20,000 |
|-------------------|------------------------------|--------|

|                   |                                          |       |
|-------------------|------------------------------------------|-------|
| 140.60.542-030.46 | A/C Replacement in runway lighting vault | 4,492 |
|-------------------|------------------------------------------|-------|

|                   |                                                             |        |
|-------------------|-------------------------------------------------------------|--------|
| 140.60.542-030.46 | FBO Building & Airfield Equipment - Maintenance and Repairs | 42,000 |
|-------------------|-------------------------------------------------------------|--------|

|                   |                         |       |
|-------------------|-------------------------|-------|
| 140.60.542-030.46 | Fuel Meter Calibrations | 6,000 |
|-------------------|-------------------------|-------|

|                   |                                                         |        |
|-------------------|---------------------------------------------------------|--------|
| 140.60.542-030.46 | Fuel Storage Tank / Fuel Truck Tank Filter Replacements | 10,000 |
|-------------------|---------------------------------------------------------|--------|

|                   |                                                |        |
|-------------------|------------------------------------------------|--------|
| 140.60.542-030.46 | Hangar Door Preventative Maintenance & Repairs | 35,000 |
|-------------------|------------------------------------------------|--------|

|                   |                  |       |
|-------------------|------------------|-------|
| 140.60.542-030.46 | HVAC Maintenance | 5,000 |
|-------------------|------------------|-------|

|                   |                            |       |
|-------------------|----------------------------|-------|
| 140.60.542-030.46 | Leased Vehicle Maintenance | 2,000 |
|-------------------|----------------------------|-------|

|                                              |  |         |
|----------------------------------------------|--|---------|
| Operating Expense Repair & Maintenance Total |  | 124,492 |
|----------------------------------------------|--|---------|

### Operating Expense Printing & Binding

|                   |          |     |
|-------------------|----------|-----|
| 140.60.542-030.47 | Printing | 500 |
|-------------------|----------|-----|

|                                            |  |     |
|--------------------------------------------|--|-----|
| Operating Expense Printing & Binding Total |  | 500 |
|--------------------------------------------|--|-----|

### Operating Expense Promotional Activities

|                   |                 |        |
|-------------------|-----------------|--------|
| 140.60.542-030.48 | Aircraft Events | 10,000 |
|-------------------|-----------------|--------|

|                                                |  |        |
|------------------------------------------------|--|--------|
| Operating Expense Promotional Activities Total |  | 10,000 |
|------------------------------------------------|--|--------|

**Expenditure Detail****FY 2027****Operating Expense Other Current Charges**

|                   |                                     |        |
|-------------------|-------------------------------------|--------|
| 140.60.542-030.49 | Real Estate Tax - Rental Properties | 10,000 |
|-------------------|-------------------------------------|--------|

|                                                      |               |
|------------------------------------------------------|---------------|
| <b>Operating Expense Other Current Charges Total</b> | <b>10,000</b> |
|------------------------------------------------------|---------------|

**Operating Expense Office Supplies**

|                   |                 |       |
|-------------------|-----------------|-------|
| 140.60.542-030.51 | Office Supplies | 2,500 |
|-------------------|-----------------|-------|

|                                                |              |
|------------------------------------------------|--------------|
| <b>Operating Expense Office Supplies Total</b> | <b>2,500</b> |
|------------------------------------------------|--------------|

**Operating Expense Operating Supplies**

|                   |                          |           |
|-------------------|--------------------------|-----------|
| 140.60.542-030.52 | Aviation Fuel for Resale | 1,030,475 |
|-------------------|--------------------------|-----------|

|                   |               |     |
|-------------------|---------------|-----|
| 140.60.542-030.52 | Boots Stipend | 700 |
|-------------------|---------------|-----|

|                   |                             |        |
|-------------------|-----------------------------|--------|
| 140.60.542-030.52 | Credit Card Processing Fees | 50,000 |
|-------------------|-----------------------------|--------|

|                   |                               |       |
|-------------------|-------------------------------|-------|
| 140.60.542-030.52 | Operating / Cleaning Supplies | 2,500 |
|-------------------|-------------------------------|-------|

|                   |                                     |        |
|-------------------|-------------------------------------|--------|
| 140.60.542-030.52 | Vehicle Fuel / Off-Road Diesel Fuel | 15,000 |
|-------------------|-------------------------------------|--------|

|                   |                    |     |
|-------------------|--------------------|-----|
| 140.60.542-030.52 | Wi-Fi Access Point | 800 |
|-------------------|--------------------|-----|

|                                                   |                  |
|---------------------------------------------------|------------------|
| <b>Operating Expense Operating Supplies Total</b> | <b>1,099,475</b> |
|---------------------------------------------------|------------------|

**Operating Expense Books, Subscription & Membership**

|                   |                                |     |
|-------------------|--------------------------------|-----|
| 140.60.542-030.54 | Florida Airports Council - FAC | 330 |
|-------------------|--------------------------------|-----|

|                   |                                             |     |
|-------------------|---------------------------------------------|-----|
| 140.60.542-030.54 | National Fire Protection Association - NFPA | 175 |
|-------------------|---------------------------------------------|-----|

|                                                                     |            |
|---------------------------------------------------------------------|------------|
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> | <b>505</b> |
|---------------------------------------------------------------------|------------|

**Operating Expense Training**

|                   |                   |       |
|-------------------|-------------------|-------|
| 140.60.542-030.55 | FAC/FAPA Training | 2,000 |
|-------------------|-------------------|-------|

|                                         |              |
|-----------------------------------------|--------------|
| <b>Operating Expense Training Total</b> | <b>2,000</b> |
|-----------------------------------------|--------------|

**Capital Outlay Building**

|                   |            |       |
|-------------------|------------|-------|
| 140.60.542-060.62 | FBO Carpet | 8,000 |
|-------------------|------------|-------|

|                   |                 |        |
|-------------------|-----------------|--------|
| 140.60.542-060.62 | FBO Landscaping | 20,000 |
|-------------------|-----------------|--------|

|                   |                         |        |
|-------------------|-------------------------|--------|
| 140.60.542-060.62 | Fuel truck garage cover | 24,000 |
|-------------------|-------------------------|--------|

|                   |                       |        |
|-------------------|-----------------------|--------|
| 140.60.542-060.62 | Pole Barn for Tractor | 60,000 |
|-------------------|-----------------------|--------|

|                                      |                |
|--------------------------------------|----------------|
| <b>Capital Outlay Building Total</b> | <b>112,000</b> |
|--------------------------------------|----------------|

**Capital Outlay Machinery & Equipment**

|                   |                                        |        |
|-------------------|----------------------------------------|--------|
| 140.60.542-060.64 | New Sump Reclaimer for Avgas Tank Farm | 12,000 |
|-------------------|----------------------------------------|--------|

|                   |                     |        |
|-------------------|---------------------|--------|
| 140.60.542-060.64 | Ventrac Attachments | 30,000 |
|-------------------|---------------------|--------|

|                   |        |        |
|-------------------|--------|--------|
| 140.60.542-060.64 | Welder | 10,000 |
|-------------------|--------|--------|

|                                                       |               |
|-------------------------------------------------------|---------------|
| <b>Capital Outlay Machinery &amp; Equipment Total</b> | <b>52,000</b> |
|-------------------------------------------------------|---------------|

## Expenditure Detail

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

## Department Positions

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

## Department Vehicle Schedule

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

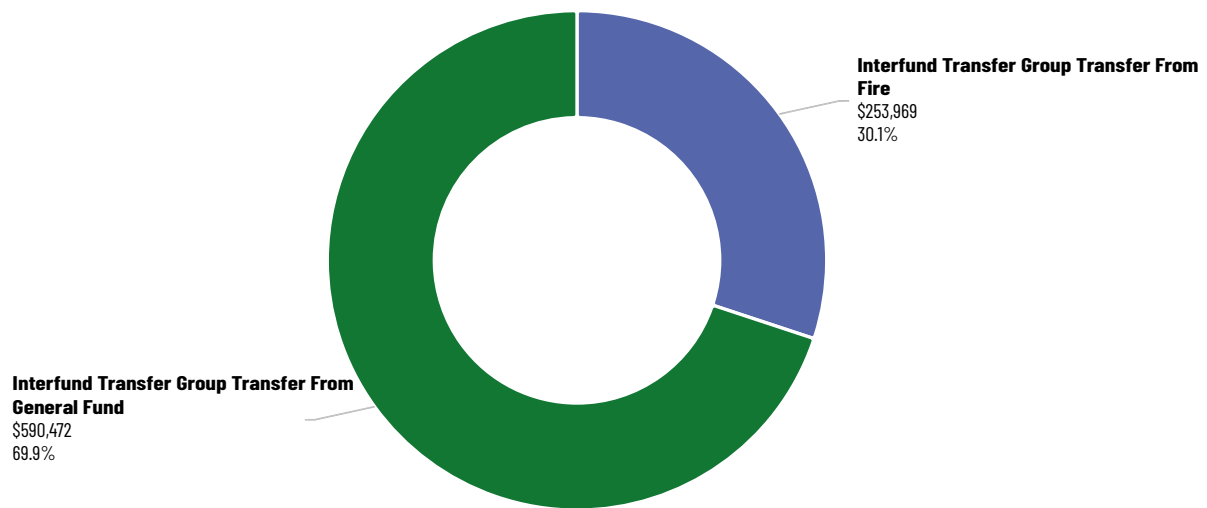
Department Vehicle Schedule

|             |                          | 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       |
|---------------------------|-----------------------------------------------------|----------------|----------------|-----------------|----------------|
| <b>Debt Service</b>       |                                                     |                |                |                 |                |
| 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               | —%             |
| <b>Debt Service Total</b> |                                                     | <b>844,441</b> | <b>750,318</b> | <b>(94,123)</b> | <b>(11.1)%</b> |

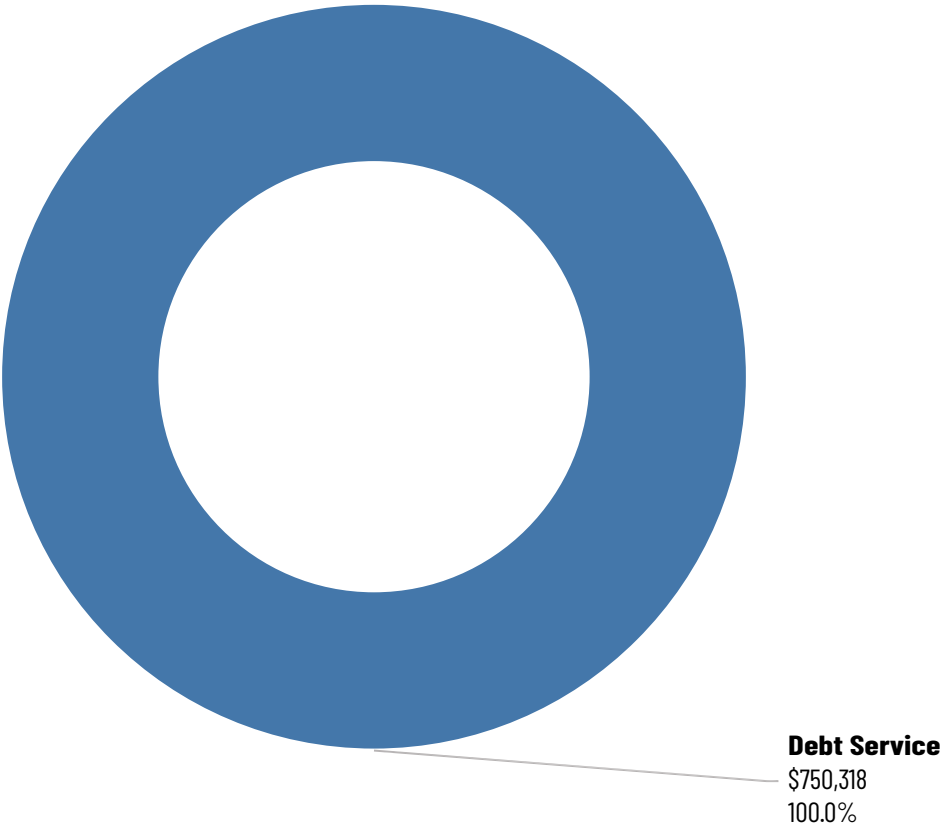


|              |      | FY 2026        | FY 2027        | Difference      | % Change       |
|--------------|------|----------------|----------------|-----------------|----------------|
| 30           | Debt | 844,441        | 750,318        | (94,123)        | (11.1)%        |
| <b>Total</b> |      | <b>844,441</b> | <b>750,318</b> | <b>(94,123)</b> | <b>(11.1)%</b> |

## 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>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)%  |

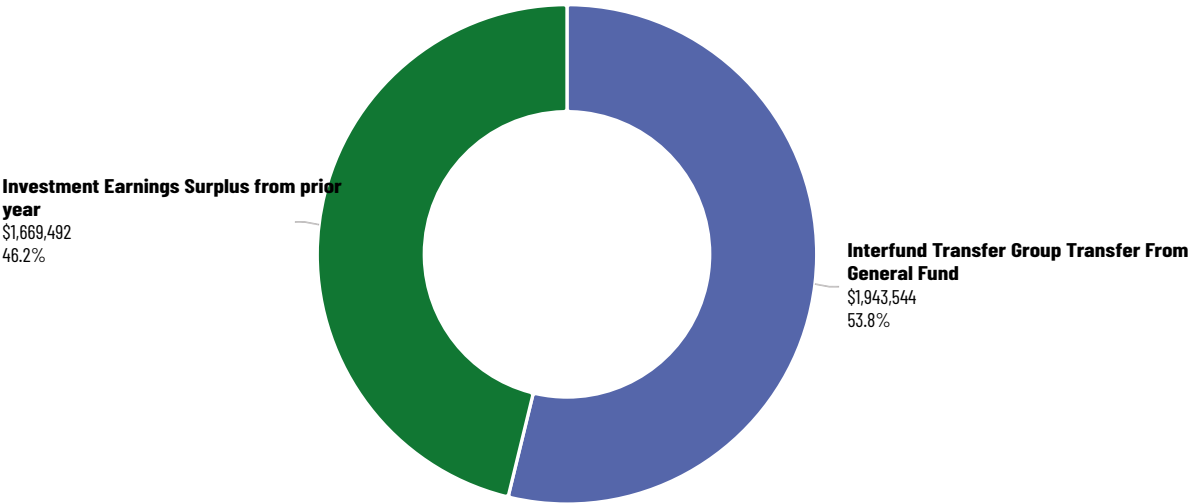
Expenditure Detail

|                              |                     |  | 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.

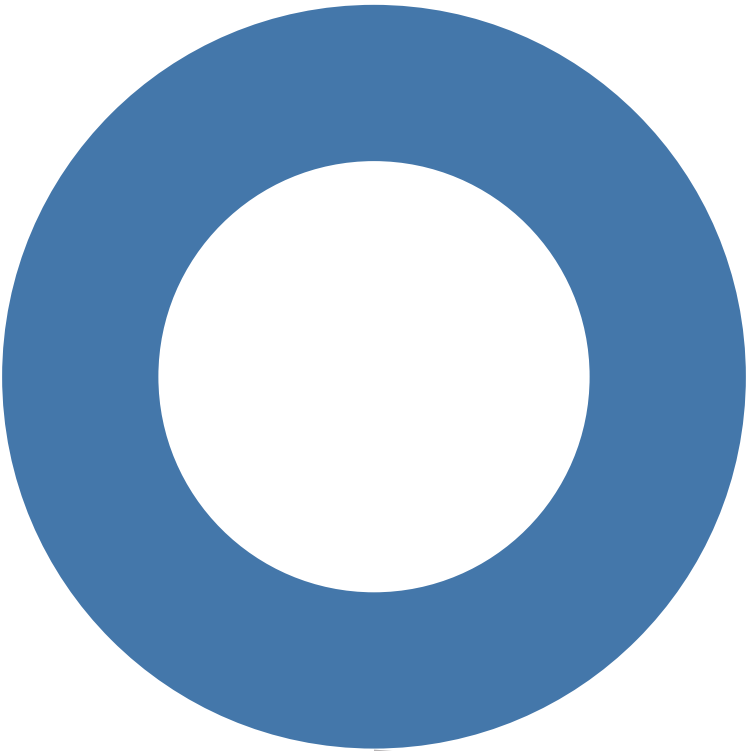
Lake City remains committed to responsible debt management and transparent reporting as the City Hall project progresses through its planning, construction, and completion phases.

### CITY OF LAKE CITY NEW CITY HALL





Department Expenditures



**Capital Expenses**  
\$1,734,554  
100.0%

Expenditure Summary

|                          |                       | Actual<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>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%     |

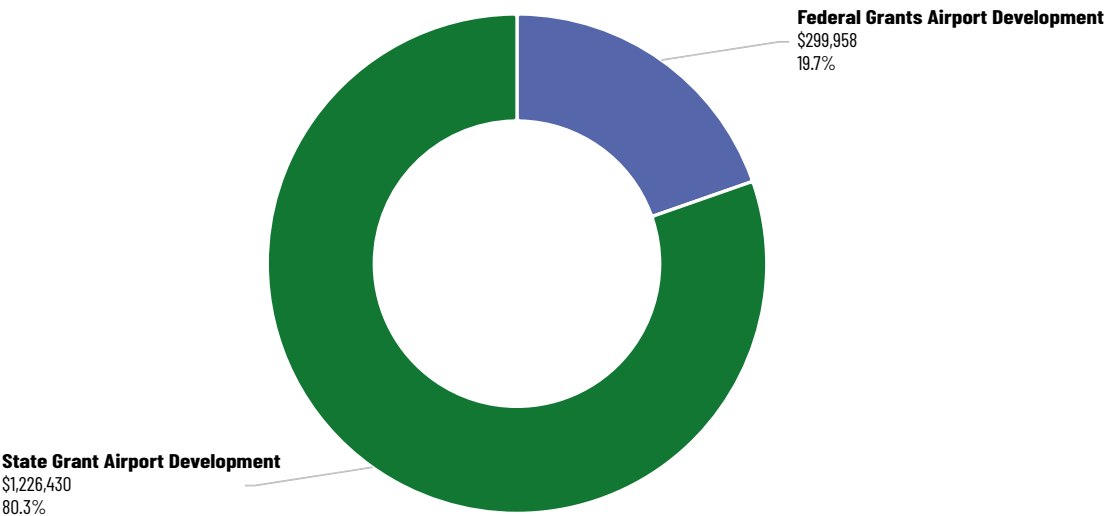
Expenditure Detail

| FY 2027                       |               |  |           |
|-------------------------------|---------------|--|-----------|
| 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.

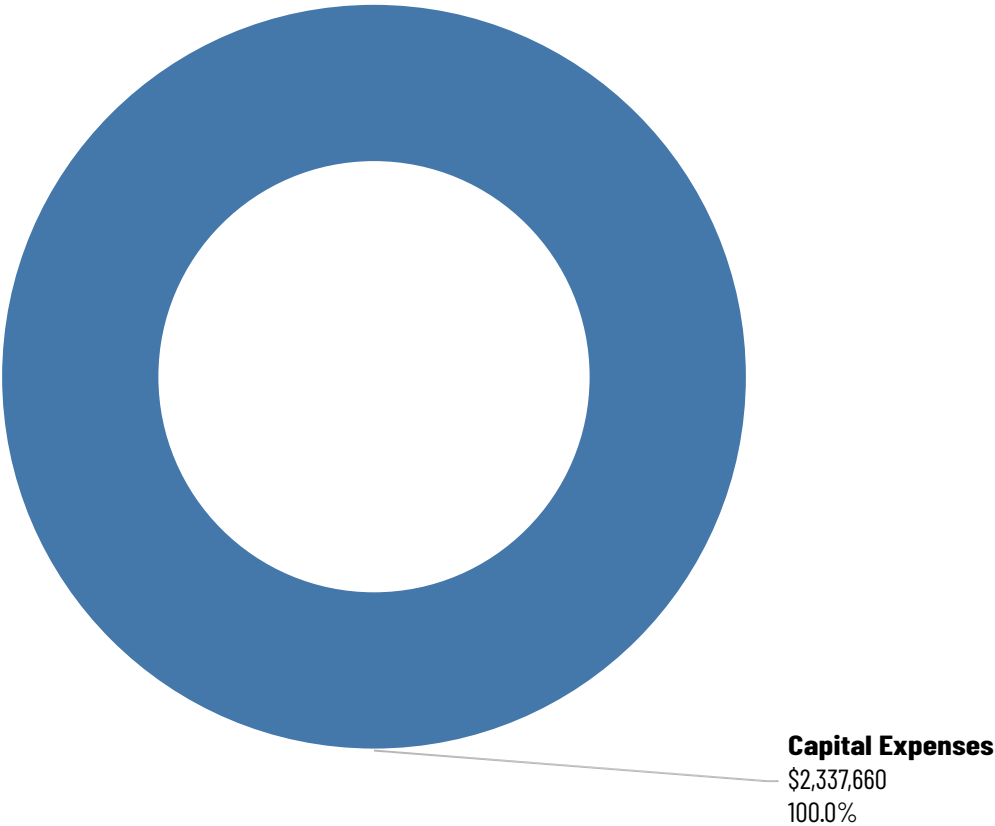
The primary revenues for the Airport Construction Fund are derived from federal and state grants, primarily from the Federal Aviation Administration (FAA) and the Florida Department of Transportation (FDOT). These grants are awarded on a project-specific basis and typically require local matching funds, 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>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 |

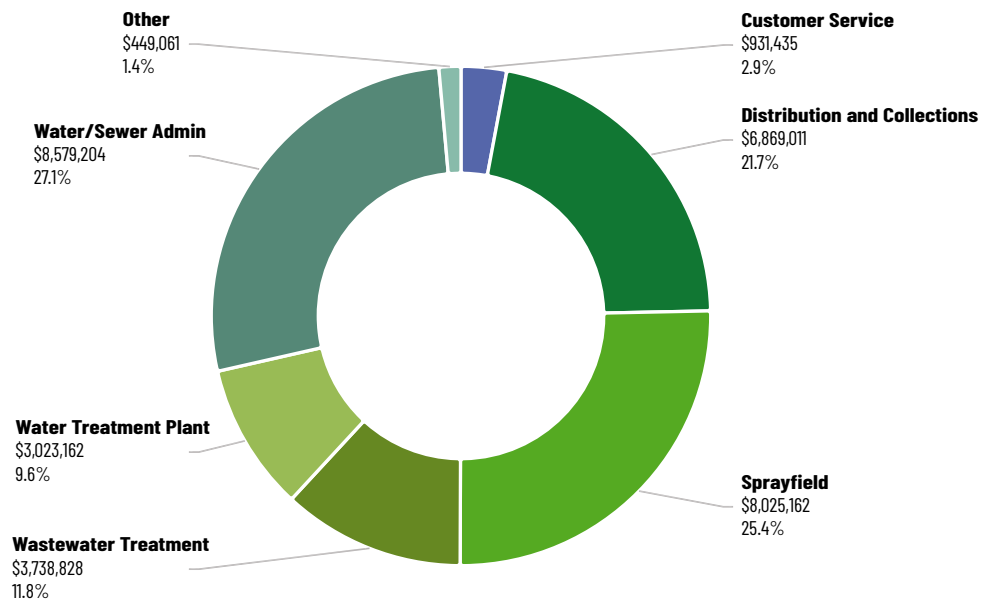




# Water-Sewer Utility

|                                  |                                                        | FY 2026           | FY 2027           | Difference         | % Change       |
|----------------------------------|--------------------------------------------------------|-------------------|-------------------|--------------------|----------------|
| <b>Water-Sewer Utility</b>       |                                                        |                   |                   |                    |                |
| 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)%        |
| <b>Water-Sewer Utility Total</b> |                                                        | <b>31,739,435</b> | <b>25,713,313</b> | <b>(6,026,122)</b> | <b>(19.0)%</b> |

|              |                                  | 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%          |
| <b>Total</b> |                                  | <b>31,739,435</b> | <b>25,713,313</b> | <b>(6,026,122)</b> | <b>(19.0)%</b> |



## 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.

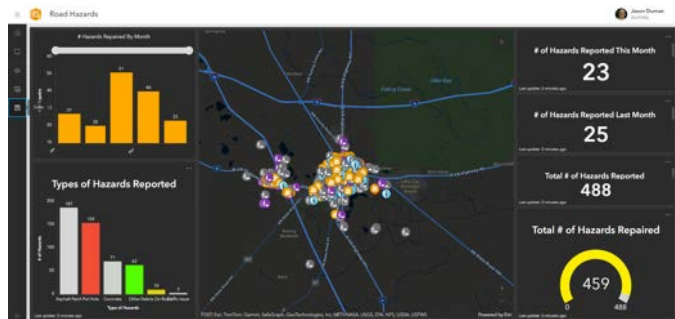
**Goals:** Optimize utility operations to improve efficiency and reduce costs. Maintain and modernize infrastructure to ensure reliable and high-quality service delivery. Ensure the financial sustainability of the utility enterprise fund. Secure necessary funding for capital projects and long-term utility 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.

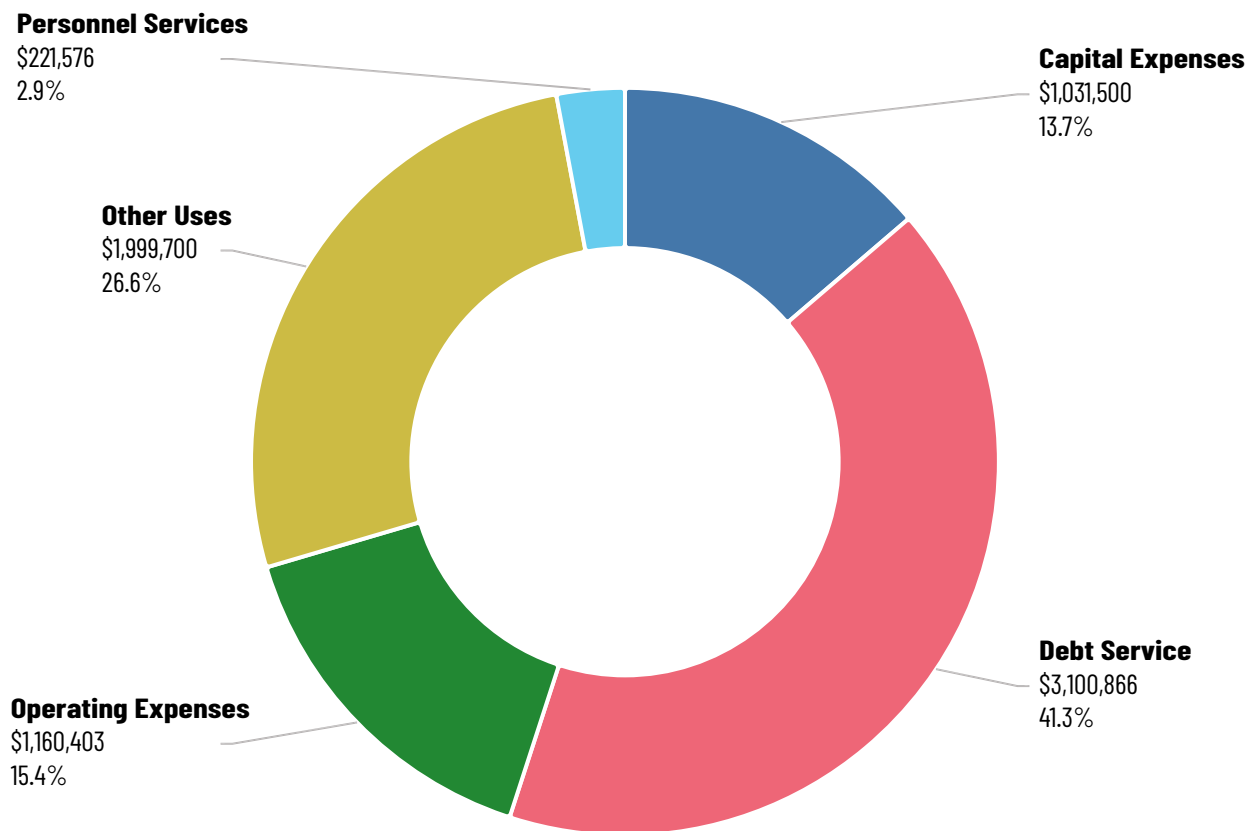


Supervisory Controls and Data Acquisition (SCADA) is a system of software and hardware elements that allow controls of industrial processes locally or at remote locations, advanced monitoring, and data collection in real time. A few of the key benefits are maintaining efficiency, processing data for 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<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference       | % Change       |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|------------------|----------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                  |                |
| 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)%        |
| <b>Personnel Services Total</b> |                                  | <b>666,784</b>   | <b>746,539</b>   | <b>565,268</b>                | <b>213,964</b>   | <b>(532,575)</b> | <b>(71.3)%</b> |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                  |                |
| 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)%        |
| <b>Operating Expenses Total</b> |                                  | <b>1,092,063</b> | <b>1,670,649</b> | <b>876,523</b>                | <b>1,160,403</b> | <b>(510,246)</b> | <b>(30.5)%</b> |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                  |                |
| 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%          |
| <b>Capital Expenses Total</b>   |                                  | <b>1,052,328</b> | <b>992,500</b>   | <b>1,867,143</b>              | <b>1,031,500</b> | <b>39,000</b>    | <b>3.9%</b>    |
| <b>Debt Service</b>             |                                  |                  |                  |                               |                  |                  |                |
| 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<br>2025     | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference         | % Change       |
|---------------------------|---------------------|--------------------|------------------|-------------------------------|------------------|--------------------|----------------|
| 410.70.536-070.72         | Interest            | 465,392            | 432,241          | 355,256                       | 386,780          | (45,461)           | (10.5)%        |
| <b>Debt Service Total</b> |                     | <b>3,177,262</b>   | <b>3,188,213</b> | <b>3,111,227</b>              | <b>3,100,866</b> | <b>(87,347)</b>    | <b>(2.7)%</b>  |
| <b>Other Uses</b>         |                     |                    |                  |                               |                  |                    |                |
| 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%          |
| <b>Other Uses Total</b>   |                     | <b>(1,610,305)</b> | <b>1,999,700</b> | <b>(1,958,079)</b>            | <b>2,026,739</b> | <b>27,039</b>      | <b>1.4%</b>    |
| <b>Total</b>              |                     | <b>4,378,133</b>   | <b>8,597,601</b> | <b>4,462,081</b>              | <b>7,533,472</b> | <b>(1,064,129)</b> | <b>(12.4)%</b> |

## Expenditure Detail

FY 2027

### Operating Expense Professional Services

|                                                      |                               |                |
|------------------------------------------------------|-------------------------------|----------------|
| 410.70.536-030.31                                    | Engineering/Surveyor Services | 360,000        |
| <b>Operating Expense Professional Services Total</b> |                               | <b>360,000</b> |

### Operating Expense Accounting & Auditing

|                                                          |              |               |
|----------------------------------------------------------|--------------|---------------|
| 410.70.536-030.32                                        | Auditor Fees | 32,750        |
| <b>Operating Expense Accounting &amp; Auditing Total</b> |              | <b>32,750</b> |

### Operating Expense Contractual Services

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

### Operating Expense Travel

|                                       |                 |              |
|---------------------------------------|-----------------|--------------|
| 410.70.536-030.40                     | FRWA Conference | 1,000        |
| <b>Operating Expense Travel Total</b> |                 | <b>1,000</b> |

### Operating Expense Communication Services

|                                                       |                             |               |
|-------------------------------------------------------|-----------------------------|---------------|
| 410.70.536-030.41                                     | Comcast                     | 2,650         |
| 410.70.536-030.41                                     | Comcast Business            | 81,500        |
| 410.70.536-030.41                                     | Dept of Management Services | 13,400        |
| <b>Operating Expense Communication Services Total</b> |                             | <b>97,550</b> |

### Operating Expense Postage

|                                        |         |            |
|----------------------------------------|---------|------------|
| 410.70.536-030.42                      | Postage | 250        |
| <b>Operating Expense Postage Total</b> |         | <b>250</b> |

### Operating Expense Utility Services

|                                                 |                     |               |
|-------------------------------------------------|---------------------|---------------|
| 410.70.536-030.43                               | Clay Electric       | 12,100        |
| 410.70.536-030.43                               | FPL                 | 450           |
| 410.70.536-030.43                               | Water Sewer Utility | 10,241        |
| <b>Operating Expense Utility Services Total</b> |                     | <b>22,791</b> |

### Operating Expense Rental & Leases

|                                                    |                       |              |
|----------------------------------------------------|-----------------------|--------------|
| 410.70.536-030.44                                  | Konica Copier Rental  | 1,700        |
| 410.70.536-030.44                                  | Specialized Equipment | 2,500        |
| <b>Operating Expense Rental &amp; Leases Total</b> |                       | <b>4,200</b> |

## Expenditure Detail

|                                                         |                                |  | FY 2027        |
|---------------------------------------------------------|--------------------------------|--|----------------|
| <b>Operating Expense Insurance</b>                      |                                |  |                |
| 410.70.536-030.45                                       | Property Insurance             |  | 455,156        |
| <b>Operating Expense Insurance Total</b>                |                                |  | <b>455,156</b> |
| <b>Operating Expense Repair &amp; Maintenance</b>       |                                |  |                |
| 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          |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                                |  | <b>34,220</b>  |
| <b>Operating Expense Printing &amp; Binding</b>         |                                |  |                |
| 410.70.536-030.47                                       | Business Cards                 |  | 200            |
| 410.70.536-030.47                                       | Printing and Binding           |  | 500            |
| <b>Operating Expense Printing &amp; Binding Total</b>   |                                |  | <b>700</b>     |
| <b>Operating Expense Other Current Charges</b>          |                                |  |                |
| 410.70.536-030.49                                       | Advertising                    |  | 2,000          |
| <b>Operating Expense Other Current Charges Total</b>    |                                |  | <b>2,000</b>   |
| <b>Operating Expense Office Supplies</b>                |                                |  |                |
| 410.70.536-030.51                                       | Office Supplies                |  | 5,000          |
| <b>Operating Expense Office Supplies Total</b>          |                                |  | <b>5,000</b>   |
| <b>Operating Expense Operating Supplies</b>             |                                |  |                |
| 410.70.536-030.52                                       | Fuel - Other                   |  | 1,000          |
| 410.70.536-030.52                                       | Warehouse Shelving             |  | 5,000          |
| <b>Operating Expense Operating Supplies Total</b>       |                                |  | <b>6,000</b>   |
| <b>Operating Expense Training</b>                       |                                |  |                |
| 410.70.536-030.55                                       | FRWA Conference                |  | 450            |
| <b>Operating Expense Training Total</b>                 |                                |  | <b>450</b>     |
| <b>Capital Outlay Land</b>                              |                                |  |                |
| 410.70.536-060.61                                       | Easements                      |  | 2,500          |
| <b>Capital Outlay Land Total</b>                        |                                |  | <b>2,500</b>   |

## Expenditure Detail

|                                                       |                                            |  | FY 2027          |
|-------------------------------------------------------|--------------------------------------------|--|------------------|
| <b>Capital Outlay Infrastructure</b>                  |                                            |  |                  |
| 410.70.536-060.63                                     | Unassigned utility projects                |  | 800,000          |
| <b>Capital Outlay Infrastructure Total</b>            |                                            |  | <b>800,000</b>   |
| <b>Capital Outlay Machinery &amp; Equipment</b>       |                                            |  |                  |
| 410.70.536-060.64                                     | Asset Management Software                  |  | 200,000          |
| <b>Capital Outlay Machinery &amp; Equipment Total</b> |                                            |  | <b>200,000</b>   |
| <b>Debt Service Principal</b>                         |                                            |  |                  |
| 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          |
| <b>Debt Service Principal Total</b>                   |                                            |  | <b>2,714,086</b> |
| <b>Debt Service Interest</b>                          |                                            |  |                  |
| 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          |
| <b>Debt Service Interest Total</b>                    |                                            |  | <b>386,780</b>   |
| <b>Other Uses Other Uses Allocations</b>              |                                            |  |                  |
| <b>Other Uses Other Uses Bad Debts</b>                |                                            |  |                  |
| <b>Other Uses Other Uses Contingency</b>              |                                            |  |                  |
| 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          |
| <b>Other Uses Other Uses Allocations Total</b>        |                                            |  | <b>1,584,039</b> |
| <b>Other Uses Other Uses Bad Debts Total</b>          |                                            |  | <b>142,700</b>   |
| <b>Other Uses Other Uses Contingency Total</b>        |                                            |  | <b>300,000</b>   |
| <b>Total</b>                                          |                                            |  | <b>7,290,508</b> |

## Department Positions

| Account                  | Position                        | FY 2026 | FY 2027 |
|--------------------------|---------------------------------|---------|---------|
| <b>Water Sewer Admin</b> |                                 |         |         |
| 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        |
| <b>Total</b> |                      | <b>6</b> | <b>1</b> |

### Department Vehicle Schedule

|                          |                          | Mileage | Replacement Cost | Lease/Own |
|--------------------------|--------------------------|---------|------------------|-----------|
| <b>Water Sewer Admin</b> |                          |         |                  |           |
| 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     |
| <b>Grand Total</b>       |                          |         | <b>120,000</b>   |           |

## 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.

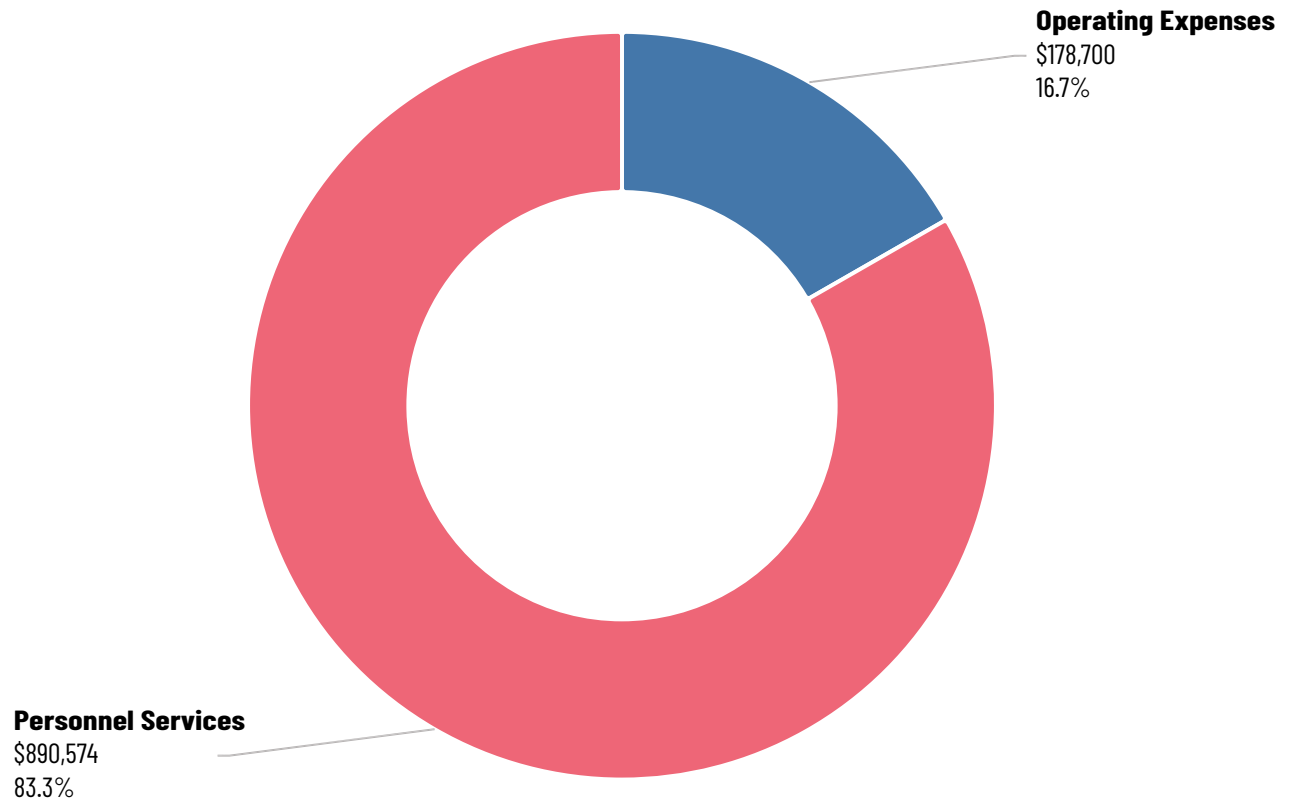
**Growth Management & Development Support:** Through the Tap & Impact Division, Customer Service partners with Growth Management Department and County Officials to facilitate new residential and commercial developments. This includes identifying new service areas, onboards customers, and streamlining 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference      | % Change       |
|---------------------------------|---------------------------|----------------|----------------|-------------------------------|------------------|-----------------|----------------|
| <b>Personnel Services</b>       |                           |                |                |                               |                  |                 |                |
| 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)%        |
| <b>Personnel Services Total</b> |                           | <b>698,347</b> | <b>765,889</b> | <b>588,270</b>                | <b>876,547</b>   | <b>110,658</b>  | <b>14.4%</b>   |
| <b>Operating Expenses</b>       |                           |                |                |                               |                  |                 |                |
| 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%          |
| <b>Operating Expenses Total</b> |                           | <b>140,357</b> | <b>175,067</b> | <b>125,718</b>                | <b>146,450</b>   | <b>(28,617)</b> | <b>(16.3)%</b> |
| <b>Total</b>                    |                           | <b>838,704</b> | <b>940,956</b> | <b>713,988</b>                | <b>1,022,997</b> | <b>82,041</b>   | <b>8.7%</b>    |

## Expenditure Detail

|                                                         |                                                   |  | FY 2027       |
|---------------------------------------------------------|---------------------------------------------------|--|---------------|
| <b>Operating Expense Contractual Services</b>           |                                                   |  |               |
| 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        |
| <b>Operating Expense Contractual Services Total</b>     |                                                   |  | <b>83,200</b> |
| <b>Operating Expense Travel</b>                         |                                                   |  |               |
| 410.71.536-030.40                                       | Florida Rural Water                               |  | 1,000         |
| 410.71.536-030.40                                       | Sensus Conference                                 |  | 2,500         |
| <b>Operating Expense Travel Total</b>                   |                                                   |  | <b>3,500</b>  |
| <b>Operating Expense Communication Services</b>         |                                                   |  |               |
| 410.71.536-030.41                                       | AT&T Mobility                                     |  | 700           |
| 410.71.536-030.41                                       | Verizon                                           |  | 550           |
| <b>Operating Expense Communication Services Total</b>   |                                                   |  | <b>1,250</b>  |
| <b>Operating Expense Postage</b>                        |                                                   |  |               |
| 410.71.536-030.42                                       | Postage and Package                               |  | 1,200         |
| 410.71.536-030.42                                       | Statements                                        |  | 41,000        |
| <b>Operating Expense Postage Total</b>                  |                                                   |  | <b>42,200</b> |
| <b>Operating Expense Rental &amp; Leases</b>            |                                                   |  |               |
| 410.71.536-030.44                                       | Konica Copier Lease                               |  | 1,300         |
| <b>Operating Expense Rental &amp; Leases Total</b>      |                                                   |  | <b>1,300</b>  |
| <b>Operating Expense Repair &amp; Maintenance</b>       |                                                   |  |               |
| 410.71.536-030.46                                       | Misc. Repair Items for Customer Service Equipment |  | 1,000         |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                                                   |  | <b>1,000</b>  |
| <b>Operating Expense Printing &amp; Binding</b>         |                                                   |  |               |
| 410.71.536-030.47                                       | Business Cards                                    |  | 200           |
| 410.71.536-030.47                                       | CS Letterhead Envelopes                           |  | 900           |
| <b>Operating Expense Printing &amp; Binding Total</b>   |                                                   |  | <b>1,100</b>  |
| <b>Operating Expense Promotional Activities</b>         |                                                   |  |               |
| 410.71.536-030.48                                       | Promotional                                       |  | 1,500         |
| <b>Operating Expense Promotional Activities Total</b>   |                                                   |  | <b>1,500</b>  |
| <b>Operating Expense Office Supplies</b>                |                                                   |  |               |
| 410.71.536-030.51                                       | Copy Paper                                        |  | 1,200         |

### Expenditure Detail

|                                                   |                         |  | FY 2027        |
|---------------------------------------------------|-------------------------|--|----------------|
| 410.71.536-030.51                                 | Supplies                |  | 4,000          |
| <b>Operating Expense Office Supplies Total</b>    |                         |  | <b>5,200</b>   |
| <b>Operating Expense Operating Supplies</b>       |                         |  |                |
| 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          |
| <b>Operating Expense Operating Supplies Total</b> |                         |  | <b>4,900</b>   |
| <b>Operating Expense Training</b>                 |                         |  |                |
| 410.71.536-030.55                                 | Florida Rural Water     |  | 450            |
| 410.71.536-030.55                                 | Sensus Registration     |  | 850            |
| <b>Operating Expense Training Total</b>           |                         |  | <b>1,300</b>   |
| <b>Total</b>                                      |                         |  | <b>146,450</b> |

### Department Positions

| Account                 | Position                              | FY 2026   | FY 2027   |
|-------------------------|---------------------------------------|-----------|-----------|
| <b>Customer Service</b> |                                       |           |           |
| 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         |
| <b>Total</b>            |                                       | <b>11</b> | <b>11</b> |

# 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.



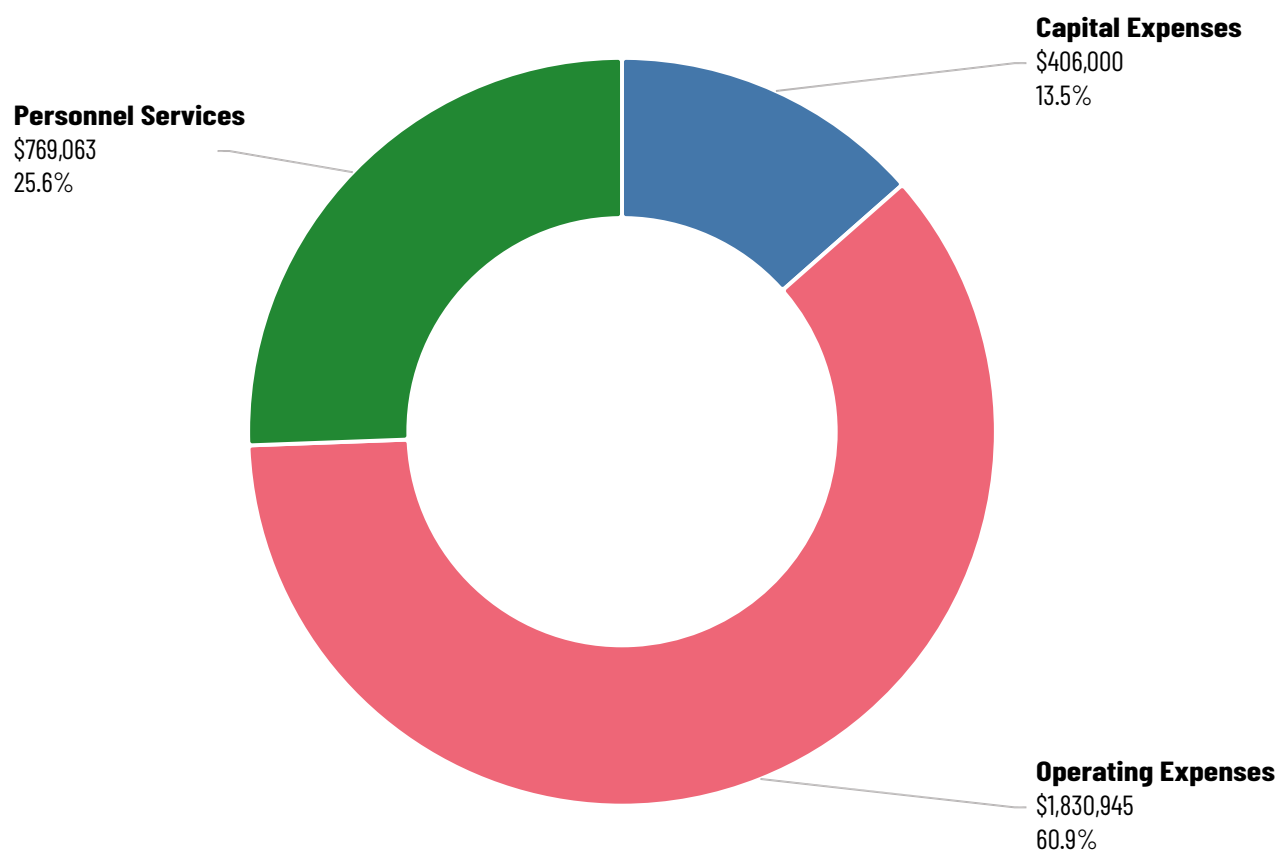
Our commitment extends beyond our facility gates. We manage auto flushers in our distribution system to ensure fresh water circulation and uphold optimal water quality. Additionally, we rigorously oversee the City's Cross-Connection Control Program, protecting the distribution system from external contaminants. 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<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference       | % Change      |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|------------------|---------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                  |               |
| 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)%        |
| <b>Personnel Services Total</b> |                                  | <b>729,852</b>   | <b>763,106</b>   | <b>488,770</b>                | <b>747,865</b>   | <b>(15,241)</b>  | <b>(2.0)%</b> |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                  |               |
| 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%         |
| <b>Operating Expenses Total</b> |                                  | <b>1,310,947</b> | <b>1,870,954</b> | <b>1,053,458</b>              | <b>1,753,855</b> | <b>(117,099)</b> | <b>(6.3)%</b> |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                  |               |
| 410.72.536-060.64               | Machinery & Equipment            | 140,471          | 395,700          | 290,355                       | 406,000          | 10,300           | 2.6%          |
| <b>Capital Expenses Total</b>   |                                  | <b>140,471</b>   | <b>395,700</b>   | <b>290,355</b>                | <b>406,000</b>   | <b>10,300</b>    | <b>2.6%</b>   |
| <b>Total</b>                    |                                  | <b>2,181,270</b> | <b>3,029,760</b> | <b>1,832,583</b>              | <b>2,907,720</b> | <b>(122,040)</b> | <b>(4.0)%</b> |



## Expenditure Detail

FY 2027

### Operating Expense Professional Services

|                                                      |                          |               |
|------------------------------------------------------|--------------------------|---------------|
| 410.72.536-030.31                                    | Engineering for projects | 50,000        |
| <b>Operating Expense Professional Services Total</b> |                          | <b>50,000</b> |

### Operating Expense Contractual Services

|                                                     |                     |                |
|-----------------------------------------------------|---------------------|----------------|
| 410.72.536-030.34                                   | Back Flow Testing   | 225,000        |
| 410.72.536-030.34                                   | MCA Camera Licenses | 6,600          |
| <b>Operating Expense Contractual Services Total</b> |                     | <b>231,600</b> |

### Operating Expense Travel

|                                       |                       |              |
|---------------------------------------|-----------------------|--------------|
| 410.72.536-030.40                     | FRWA Water Conference | 4,000        |
| <b>Operating Expense Travel Total</b> |                       | <b>4,000</b> |

### Operating Expense Communication Services

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

### Operating Expense Postage

|                                        |               |              |
|----------------------------------------|---------------|--------------|
| 410.72.536-030.42                      | Misc. Postage | 1,000        |
| <b>Operating Expense Postage Total</b> |               | <b>1,000</b> |

### Operating Expense Utility Services

|                                                 |                       |                |
|-------------------------------------------------|-----------------------|----------------|
| 410.72.536-030.43                               | Florida Power & Light | 312,075        |
| 410.72.536-030.43                               | Water Sewer Utility   | 206,000        |
| <b>Operating Expense Utility Services Total</b> |                       | <b>518,075</b> |

### Operating Expense Rental & Leases

|                                                    |                     |               |
|----------------------------------------------------|---------------------|---------------|
| 410.72.536-030.44                                  | Konica Copier Lease | 1,450         |
| 410.72.536-030.44                                  | LOX Tank Rental     | 37,000        |
| 410.72.536-030.44                                  | Misc. Rentals       | 10,000        |
| 410.72.536-030.44                                  | Vehicle Lease       | 28,000        |
| <b>Operating Expense Rental &amp; Leases Total</b> |                     | <b>76,450</b> |

### Operating Expense Repair & Maintenance

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

## 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         |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                                                            | <b>254,200</b> |
| <b>Operating Expense Printing &amp; Binding</b>         |                                                            |                |
| 410.72.536-030.47                                       | Announcements                                              | 2,700          |
| <b>Operating Expense Printing &amp; Binding Total</b>   |                                                            | <b>2,700</b>   |
| <b>Operating Expense Promotional Activities</b>         |                                                            |                |
| 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          |
| <b>Operating Expense Promotional Activities Total</b>   |                                                            | <b>7,500</b>   |
| <b>Operating Expense Other Current Charges</b>          |                                                            |                |
| 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            |
| <b>Operating Expense Other Current Charges Total</b>    |                                                            | <b>5,650</b>   |
| <b>Operating Expense Office Supplies</b>                |                                                            |                |
| 410.72.536-030.51                                       | Office Supplies for Normal Operations                      | 2,000          |
| <b>Operating Expense Office Supplies Total</b>          |                                                            | <b>2,000</b>   |
| <b>Operating Expense Operating Supplies</b>             |                                                            |                |
| 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           |
| <b>Operating Expense Operating Supplies Total</b>                   |                                   |  | <b>566,285</b>   |
| <b>Operating Expense Books, Subscription &amp; Membership</b>       |                                   |  |                  |
| 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              |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                                   |  | <b>1,815</b>     |
| <b>Operating Expense Training</b>                                   |                                   |  |                  |
| 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            |
| <b>Operating Expense Training Total</b>                             |                                   |  | <b>16,400</b>    |
| <b>Capital Outlay Machinery &amp; Equipment</b>                     |                                   |  |                  |
| 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          |
| <b>Capital Outlay Machinery &amp; Equipment Total</b>               |                                   |  | <b>406,000</b>   |
| <b>Total</b>                                                        |                                   |  | <b>2,159,855</b> |

## Department Positions

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

## Department Vehicle Schedule

|                              |                          | Mileage | Replacement Cost | Lease/Own |
|------------------------------|--------------------------|---------|------------------|-----------|
| <b>Water Treatment Plant</b> |                          |         |                  |           |
| 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    |
| <b>Grand Total</b>           |                          |         | <b>232,349</b>   |           |

## 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:



Drone Flyover  
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.

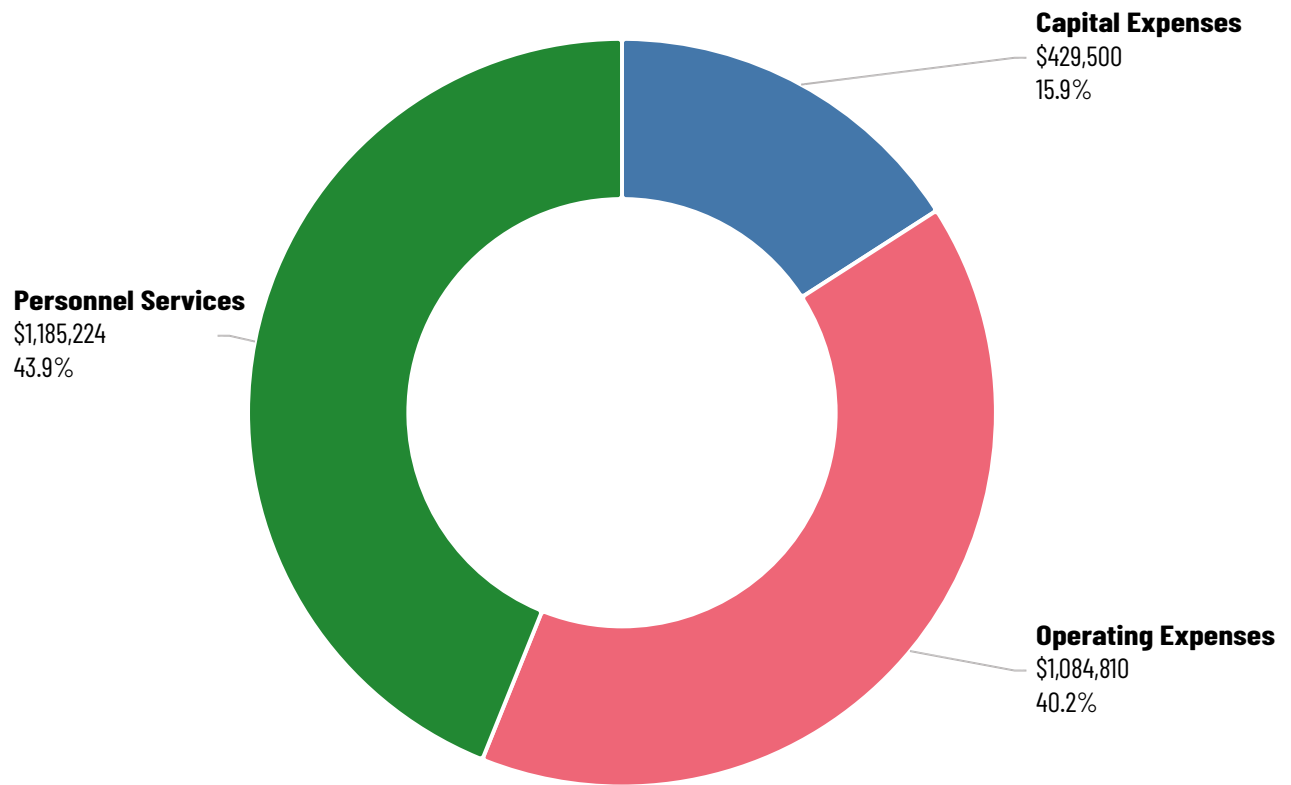
### Environmental Compliance:

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<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference         | % Change       |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|--------------------|----------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                    |                |
| 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%           |
| <b>Personnel Services Total</b> |                                  | <b>952,487</b>   | <b>1,104,673</b> | <b>768,742</b>                | <b>1,150,936</b> | <b>46,263</b>      | <b>4.2%</b>    |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                    |                |
| 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                  | —%             |
| <b>Operating Expenses Total</b> |                                  | <b>849,592</b>   | <b>1,070,874</b> | <b>630,122</b>                | <b>1,083,809</b> | <b>12,935</b>      | <b>1.2%</b>    |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                    |                |
| 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%         |
| <b>Capital Expenses Total</b>   |                                  | <b>325,899</b>   | <b>1,589,000</b> | <b>789,977</b>                | <b>429,500</b>   | <b>(1,159,500)</b> | <b>(73.0)%</b> |
| <b>Total</b>                    |                                  | <b>2,127,978</b> | <b>3,764,547</b> | <b>2,188,841</b>              | <b>2,664,245</b> | <b>(1,100,302)</b> | <b>(29.2)%</b> |



## Expenditure Detail

|                                                       |                                   |  | FY 2027        |
|-------------------------------------------------------|-----------------------------------|--|----------------|
| <b>Operating Expense Professional Services</b>        |                                   |  |                |
| 410.74.536-030.31                                     | Engineering Services              |  | 100,000        |
| <b>Operating Expense Professional Services Total</b>  |                                   |  | <b>100,000</b> |
| <b>Operating Expense Contractual Services</b>         |                                   |  |                |
| 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        |
| <b>Operating Expense Contractual Services Total</b>   |                                   |  | <b>166,575</b> |
| <b>Operating Expense Travel</b>                       |                                   |  |                |
| 410.74.536-030.40                                     | Travel for Training               |  | 3,500          |
| <b>Operating Expense Travel Total</b>                 |                                   |  | <b>3,500</b>   |
| <b>Operating Expense Communication Services</b>       |                                   |  |                |
| 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          |
| <b>Operating Expense Communication Services Total</b> |                                   |  | <b>10,400</b>  |
| <b>Operating Expense Postage</b>                      |                                   |  |                |
| 410.74.536-030.42                                     | Postage                           |  | 100            |
| <b>Operating Expense Postage Total</b>                |                                   |  | <b>100</b>     |
| <b>Operating Expense Utility Services</b>             |                                   |  |                |
| 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         |
| <b>Operating Expense Utility Services Total</b>       |                                   |  | <b>385,850</b> |
| <b>Operating Expense Rental &amp; Leases</b>          |                                   |  |                |
| 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          |
| <b>Operating Expense Rental &amp; Leases Total</b>    |                                   |  | <b>23,521</b>  |
| <b>Operating Expense Repair &amp; Maintenance</b>     |                                   |  |                |
| 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 |
| <b>Operating Expense Printing &amp; Binding</b>               |                                      |  |         |
| 410.74.536-030.47                                             | Business Cards                       |  | 500     |
| Operating Expense Printing & Binding Total                    |                                      |  | 500     |
| <b>Operating Expense Office Supplies</b>                      |                                      |  |         |
| 410.74.536-030.51                                             | Office Supplies                      |  | 1,500   |
| Operating Expense Office Supplies Total                       |                                      |  | 1,500   |
| <b>Operating Expense Operating Supplies</b>                   |                                      |  |         |
| 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 |
| <b>Operating Expense Books, Subscription &amp; Membership</b> |                                      |  |         |
| 410.74.536-030.54                                             | License Renewal and Memberships      |  | 1,500   |
| Operating Expense Books, Subscription & Membership Total      |                                      |  | 1,500   |
| <b>Operating Expense Training</b>                             |                                      |  |         |
| 410.74.536-030.55                                             | Training and CEUs                    |  | 3,500   |
| Operating Expense Training Total                              |                                      |  | 3,500   |

## Expenditure Detail

| FY 2027                                               |                            |  |                  |
|-------------------------------------------------------|----------------------------|--|------------------|
| <b>Capital Outlay Infrastructure</b>                  |                            |  |                  |
| 410.74.536-060.63                                     | Kicklighter SCADA Upgrades |  | 165,000          |
| <b>Capital Outlay Infrastructure Total</b>            |                            |  | <b>165,000</b>   |
| <b>Capital Outlay Machinery &amp; Equipment</b>       |                            |  |                  |
| 410.74.536-060.64                                     | New Crane Truck            |  | 199,500          |
| 410.74.536-060.64                                     | Spare Digester Pump        |  | 65,000           |
| <b>Capital Outlay Machinery &amp; Equipment Total</b> |                            |  | <b>264,500</b>   |
| <b>Total</b>                                          |                            |  | <b>1,513,309</b> |

## Department Positions

| Account                     | Position                     | FY 2026   | FY 2027   |
|-----------------------------|------------------------------|-----------|-----------|
| <b>Wastewater Treatment</b> |                              |           |           |
| 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         |
| <b>Total</b>                |                              | <b>13</b> | <b>13</b> |

## Department Vehicle Schedule

|                             |                          | Mileage | Replacement Cost | Lease/Own |
|-----------------------------|--------------------------|---------|------------------|-----------|
| <b>Wastewater Treatment</b> |                          |         |                  |           |
| 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     |
| <b>Grand Total</b>          |                          |         | <b>360,000</b>   |           |

## 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.

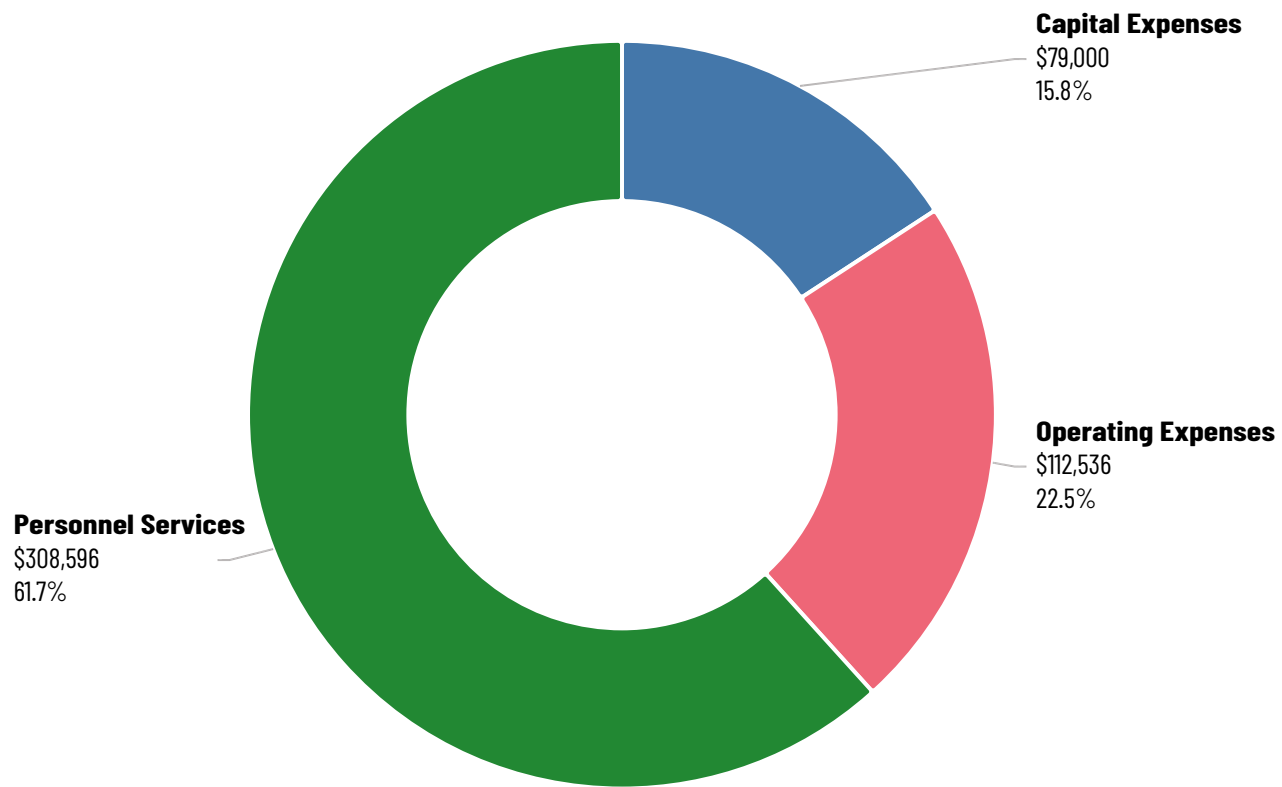
The project is a result of a strategic partnership between the City of Lake City and Columbia County, both of which are committed to investing in shared infrastructure to drive economic development. This intergovernmental collaboration ensures efficient resource allocation and cost-sharing while reinforcing 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference      | % Change       |
|---------------------------------------------|----------------|----------------|-------------------------------|----------------|-----------------|----------------|
| <b>Personnel Services</b>                   |                |                |                               |                |                 |                |
| 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%           |
| <b>Personnel Services Total</b>             | <b>97,773</b>  | <b>258,457</b> | <b>148,389</b>                | <b>302,114</b> | <b>43,657</b>   | <b>16.9%</b>   |
| <b>Operating Expenses</b>                   |                |                |                               |                |                 |                |
| 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               | —%             |
| <b>Operating Expenses Total</b>             | <b>45,473</b>  | <b>104,200</b> | <b>51,716</b>                 | <b>112,536</b> | <b>8,336</b>    | <b>8.0%</b>    |
| <b>Capital Expenses</b>                     |                |                |                               |                |                 |                |
| 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%         |
| <b>Capital Expenses Total</b>               | <b>0</b>       | <b>89,000</b>  | <b>45,454</b>                 | <b>59,000</b>  | <b>(30,000)</b> | <b>(33.7)%</b> |
| <b>Total</b>                                | <b>143,246</b> | <b>451,657</b> | <b>245,559</b>                | <b>473,650</b> | <b>21,993</b>   | <b>4.9%</b>    |



## 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

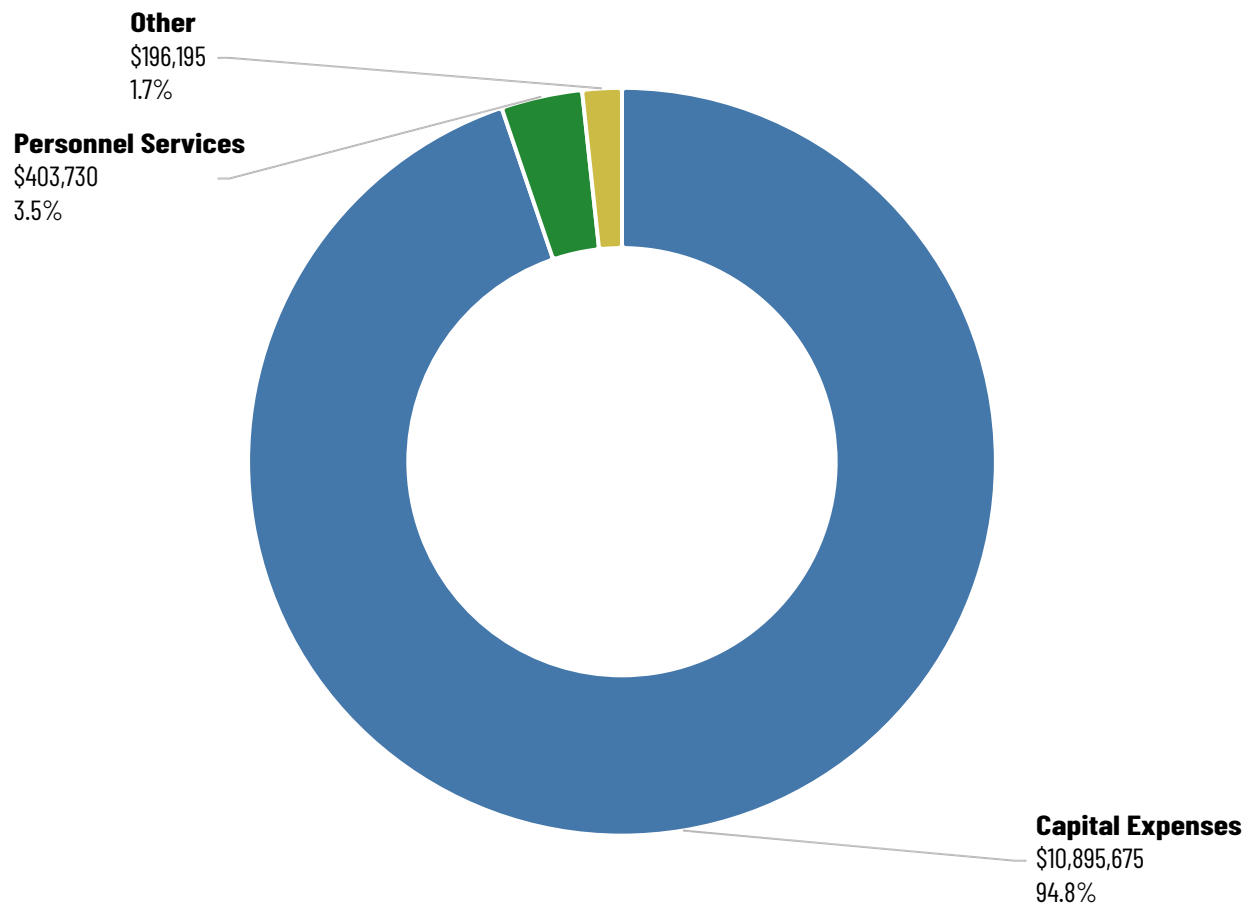
The Sprayfield supports the operation and maintenance of the City of Lake City's effluent disposal sprayfield system, a critical component of the City's wastewater treatment process. The sprayfield serves as the final step in the advanced treatment of reclaimed water, allowing treated effluent to be 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<br>2025 | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027 | Difference         | % Change        |
|---------------------------------|----------------------------------|----------------|------------------|-------------------------------|----------------|--------------------|-----------------|
| <b>Personnel Services</b>       |                                  |                |                  |                               |                |                    |                 |
| 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)%          |
| <b>Personnel Services Total</b> |                                  | <b>345,380</b> | <b>402,040</b>   | <b>303,774</b>                | <b>392,173</b> | <b>(9,867)</b>     | <b>(2.5)%</b>   |
| <b>Operating Expenses</b>       |                                  |                |                  |                               |                |                    |                 |
| 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                  | —%              |
| <b>Operating Expenses Total</b> |                                  | <b>138,006</b> | <b>196,195</b>   | <b>71,559</b>                 | <b>156,685</b> | <b>(39,510)</b>    | <b>(20.1)%</b>  |
| <b>Capital Expenses</b>         |                                  |                |                  |                               |                |                    |                 |
| 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)%         |
| <b>Capital Expenses Total</b>   |                                  | <b>422,201</b> | <b>7,436,319</b> | <b>69,766</b>                 | <b>1,900</b>   | <b>(7,434,419)</b> | <b>(100.0)%</b> |
| <b>Total</b>                    |                                  | <b>905,587</b> | <b>8,034,554</b> | <b>445,100</b>                | <b>550,758</b> | <b>(7,483,796)</b> | <b>(93.1)%</b>  |

## 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          |
| <b>Operating Expense Repair &amp; Maintenance Total</b>             |                                        |  | <b>50,232</b>  |
| <b>Operating Expense Operating Supplies</b>                         |                                        |  |                |
| 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          |
| <b>Operating Expense Operating Supplies Total</b>                   |                                        |  | <b>30,375</b>  |
| <b>Operating Expense Books, Subscription &amp; Membership</b>       |                                        |  |                |
| 410.76.536-030.54                                                   | Memberships                            |  | 500            |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                                        |  | <b>500</b>     |
| <b>Operating Expense Training</b>                                   |                                        |  |                |
| 410.76.536-030.55                                                   | For Training and Education             |  | 2,200          |
| <b>Operating Expense Training Total</b>                             |                                        |  | <b>2,200</b>   |
| <b>Capital Outlay Machinery &amp; Equipment</b>                     |                                        |  |                |
| 410.76.536-060.64                                                   | Pay off on truck 178                   |  | 1,900          |
| <b>Capital Outlay Machinery &amp; Equipment Total</b>               |                                        |  | <b>1,900</b>   |
| <b>Total</b>                                                        |                                        |  | <b>158,585</b> |

## Department Positions

| Account           | Position                   | FY 2026  | FY 2027  |
|-------------------|----------------------------|----------|----------|
| <b>Sprayfield</b> |                            |          |          |
| 410.76.536        | Sprayfield Superintendent  | 1        | 1        |
|                   | Sprayfield Technician I/II | 4        | 4        |
| <b>Total</b>      |                            | <b>5</b> | <b>5</b> |

Department Vehicle 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.

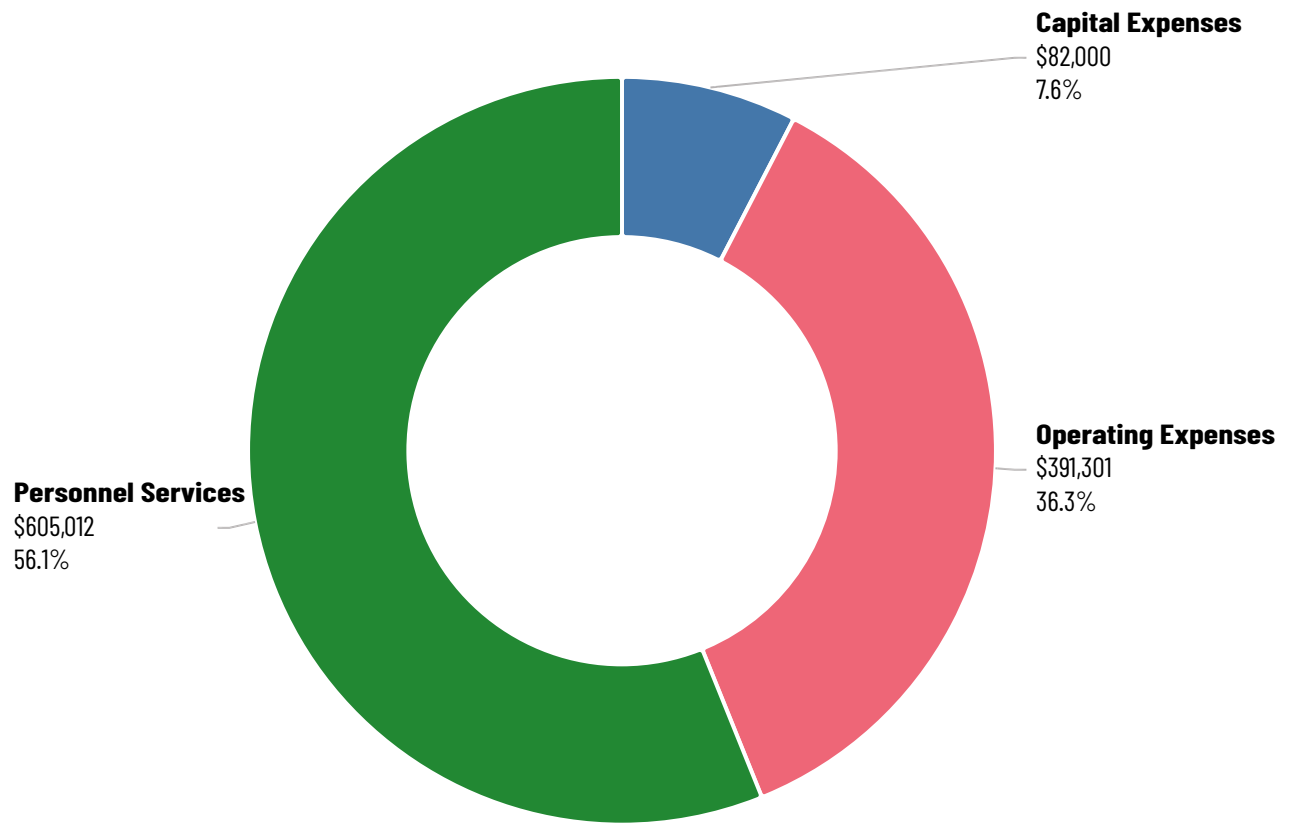
**Goals:** This year, the GIS/SCADA department is focused on expanding applications to readily provide information to the public, build out our asset management system to include utilities and standardize the NFMIP WWTP HMI system.

### **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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference       | % Change      |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|------------------|------------------|---------------|
| <b>Personnel Services</b>       |                                  |                |                |                               |                  |                  |               |
| 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%        |
| <b>Personnel Services Total</b> |                                  | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>588,310</b>   | <b>588,310</b>   | <b>100.0%</b> |
| <b>Operating Expenses</b>       |                                  |                |                |                               |                  |                  |               |
| 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%        |
| <b>Operating Expenses Total</b> |                                  | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>410,251</b>   | <b>410,251</b>   | <b>100.0%</b> |
| <b>Capital Expenses</b>         |                                  |                |                |                               |                  |                  |               |
| 410.77.536-060.64               | Machinery & Equipment            | 0              | 0              | 0                             | 82,000           | 82,000           | 100.0%        |
| <b>Capital Expenses Total</b>   |                                  | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>82,000</b>    | <b>82,000</b>    | <b>100.0%</b> |
| <b>Total</b>                    |                                  | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>1,080,561</b> | <b>1,080,561</b> | <b>100.0%</b> |

## Expenditure Detail

|                                                       |                        |  | FY 2027       |
|-------------------------------------------------------|------------------------|--|---------------|
| <b>Operating Expense Contractual Services</b>         |                        |  |               |
| 410.77.536-030.34                                     | Cleaning Services      |  | 4,000         |
| <b>Operating Expense Contractual Services Total</b>   |                        |  | <b>4,000</b>  |
| <b>Operating Expense Travel</b>                       |                        |  |               |
| 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         |
| <b>Operating Expense Travel Total</b>                 |                        |  | <b>29,250</b> |
| <b>Operating Expense Communication Services</b>       |                        |  |               |
| 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         |
| <b>Operating Expense Communication Services Total</b> |                        |  | <b>20,010</b> |
| <b>Operating Expense Utility Services</b>             |                        |  |               |
| 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        |
| <b>Operating Expense Utility Services Total</b>       |                        |  | <b>17,124</b> |

## 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          |
| <b>Operating Expense Other Current Charges Total</b>                |                               |  | <b>217,550</b> |
| <b>Operating Expense Office Supplies</b>                            |                               |  |                |
| 410.77.536-030.51                                                   | Business Cards                |  | 300            |
| 410.77.536-030.51                                                   | Office Supplies               |  | 5,000          |
| <b>Operating Expense Office Supplies Total</b>                      |                               |  | <b>5,300</b>   |
| <b>Operating Expense Operating Supplies</b>                         |                               |  |                |
| 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          |
| <b>Operating Expense Operating Supplies Total</b>                   |                               |  | <b>39,600</b>  |
| <b>Operating Expense Books, Subscription &amp; Membership</b>       |                               |  |                |
| 410.77.536-030.54                                                   | Training Manuals/Material     |  | 1,000          |
| <b>Operating Expense Books, Subscription &amp; Membership Total</b> |                               |  | <b>1,000</b>   |
| <b>Operating Expense Training</b>                                   |                               |  |                |
| 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).



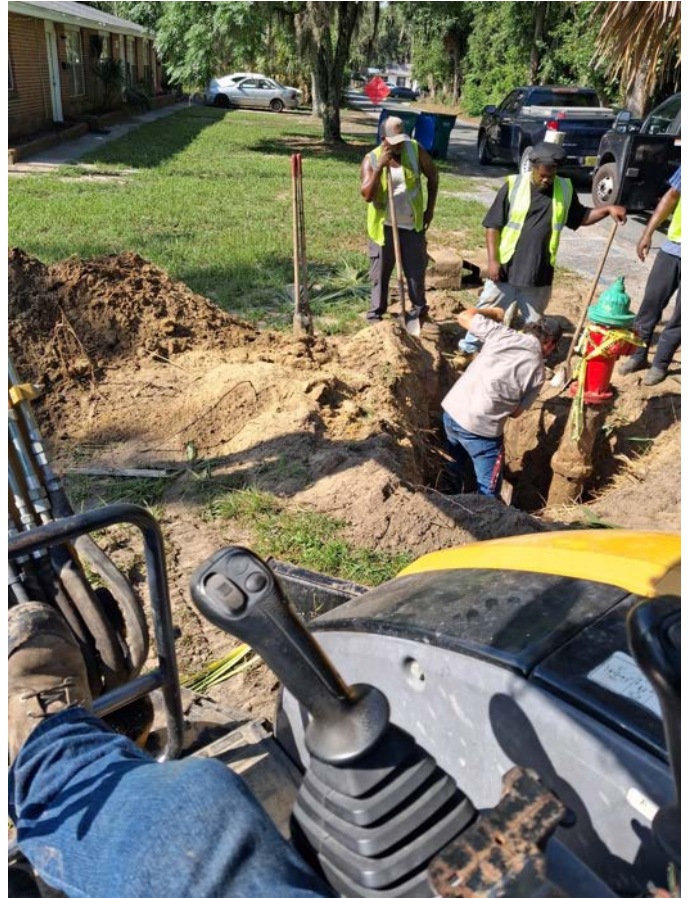
**Collections Crew**

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.

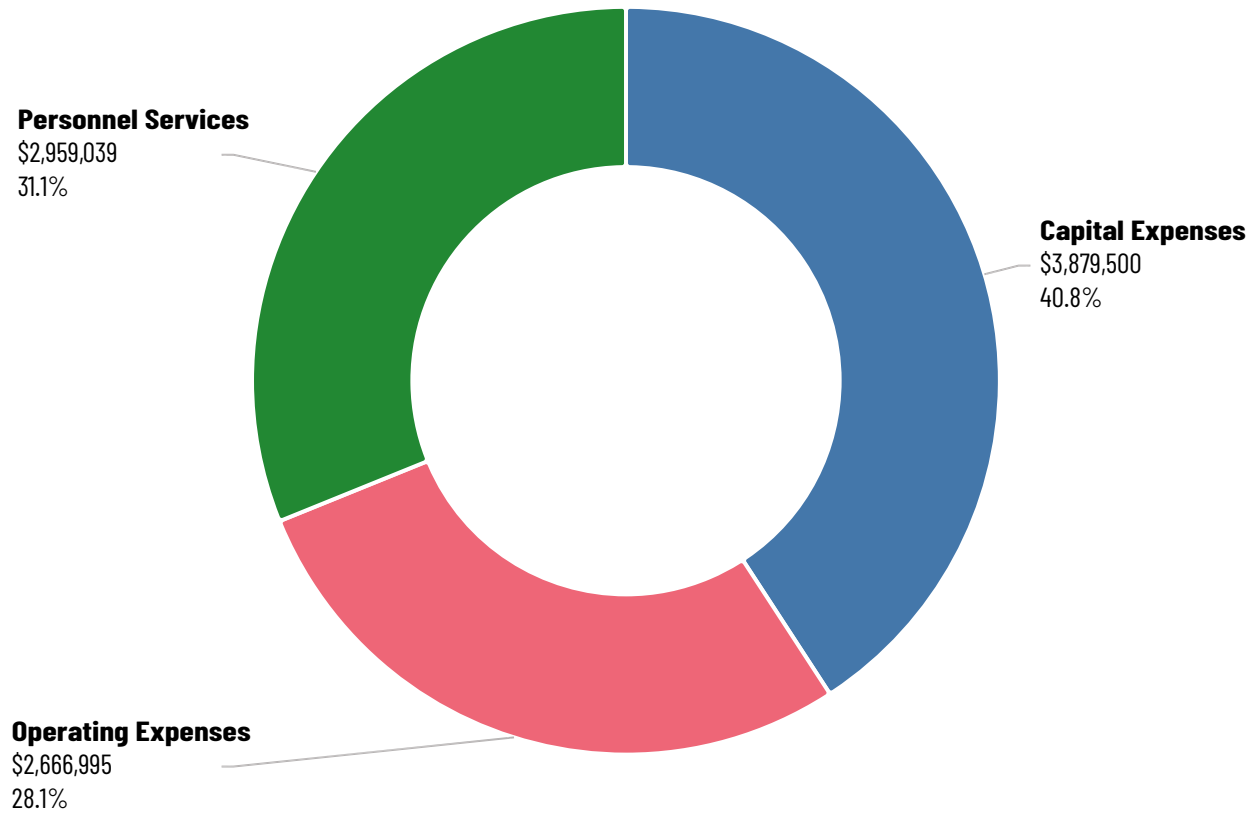
**Lift Station Crew**

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<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference       | % Change      |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|------------------|---------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                  |               |
| 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%          |
| <b>Personnel Services Total</b> |                                  | <b>2,361,729</b> | <b>2,646,377</b> | <b>1,746,121</b>              | <b>2,901,415</b> | <b>255,038</b>   | <b>9.6%</b>   |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                  |               |
| 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%         |
| <b>Operating Expenses Total</b> |                                  | <b>2,692,716</b> | <b>2,529,390</b> | <b>1,829,553</b>              | <b>2,666,995</b> | <b>137,605</b>   | <b>5.4%</b>   |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                  |               |
| 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%        |
| <b>Capital Expenses Total</b>   |                                  | <b>1,347,718</b> | <b>1,744,593</b> | <b>504,614</b>                | <b>3,911,500</b> | <b>2,166,907</b> | <b>124.2%</b> |
| <b>Total</b>                    |                                  | <b>6,402,163</b> | <b>6,920,360</b> | <b>4,080,287</b>              | <b>9,479,910</b> | <b>2,559,550</b> | <b>37.0%</b>  |

## Expenditure Detail

FY 2027

### Operating Expense Professional Services

|                                                      |                          |               |
|------------------------------------------------------|--------------------------|---------------|
| 410.78.536-030.31                                    | Engineering for Projects | 50,000        |
| <b>Operating Expense Professional Services Total</b> |                          | <b>50,000</b> |

### 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         |
| <b>Operating Expense Contractual Services Total</b> |                               | <b>15,508</b> |

### 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        |
| <b>Operating Expense Travel Total</b> |                         | <b>9,000</b> |

### 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         |
| <b>Operating Expense Communication Services Total</b> |                              | <b>39,610</b> |

### Operating Expense Postage

|                                        |         |               |
|----------------------------------------|---------|---------------|
| 410.78.536-030.42                      | Postage | 10,000        |
| <b>Operating Expense Postage Total</b> |         | <b>10,000</b> |

### Operating Expense Utility Services

|                                                 |                       |                |
|-------------------------------------------------|-----------------------|----------------|
| 410.78.536-030.43                               | Clay Electric         | 72,500         |
| 410.78.536-030.43                               | Florida Power & Light | 112,200        |
| <b>Operating Expense Utility Services Total</b> |                       | <b>184,700</b> |

### 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         |
| <b>Operating Expense Rental &amp; Leases Total</b> |                                 | <b>231,475</b> |

## Expenditure Detail

|                                                         |                                 |  | FY 2027        |
|---------------------------------------------------------|---------------------------------|--|----------------|
| <b>Operating Expense Repair &amp; Maintenance</b>       |                                 |  |                |
| 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        |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                                 |  | <b>542,102</b> |
| <b>Operating Expense Printing &amp; Binding</b>         |                                 |  |                |
| 410.78.536-030.47                                       | Door Hangers                    |  | 1,000          |
| <b>Operating Expense Printing &amp; Binding Total</b>   |                                 |  | <b>1,000</b>   |
| <b>Operating Expense Office Supplies</b>                |                                 |  |                |
| 410.78.536-030.51                                       | Copy Paper                      |  | 1,000          |
| 410.78.536-030.51                                       | Office Supplies                 |  | 2,000          |
| <b>Operating Expense Office Supplies Total</b>          |                                 |  | <b>3,000</b>   |
| <b>Operating Expense Operating Supplies</b>             |                                 |  |                |
| 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 |
| <b>Operating Expense Road Material &amp; Supplies</b>         |                                          |  |           |
| 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   |
| <b>Operating Expense Books, Subscription &amp; Membership</b> |                                          |  |           |
| 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     |
| <b>Operating Expense Training</b>                             |                                          |  |           |
| 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    |
| <b>Capital Outlay Infrastructure</b>                          |                                          |  |           |
| 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          |
|-------------------------------------------------------|---------------------------------------|--|------------------|
| <b>Capital Outlay Machinery &amp; Equipment</b>       |                                       |  |                  |
| 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          |
| <b>Capital Outlay Machinery &amp; Equipment Total</b> |                                       |  | <b>2,476,000</b> |
| <b>Total</b>                                          |                                       |  | <b>6,578,945</b> |

## Department Positions

| Account                             | Position                           | FY 2026   | FY 2027   |
|-------------------------------------|------------------------------------|-----------|-----------|
| <b>Distribution and Collections</b> |                                    |           |           |
| 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         |
| <b>Total</b>                        |                                    | <b>35</b> | <b>35</b> |

## Department Vehicle Schedule

|                                     |                     | Mileage | Replacement Cost | Lease/Own |
|-------------------------------------|---------------------|---------|------------------|-----------|
| <b>Distribution and Collections</b> |                     |         |                  |           |
| 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     |

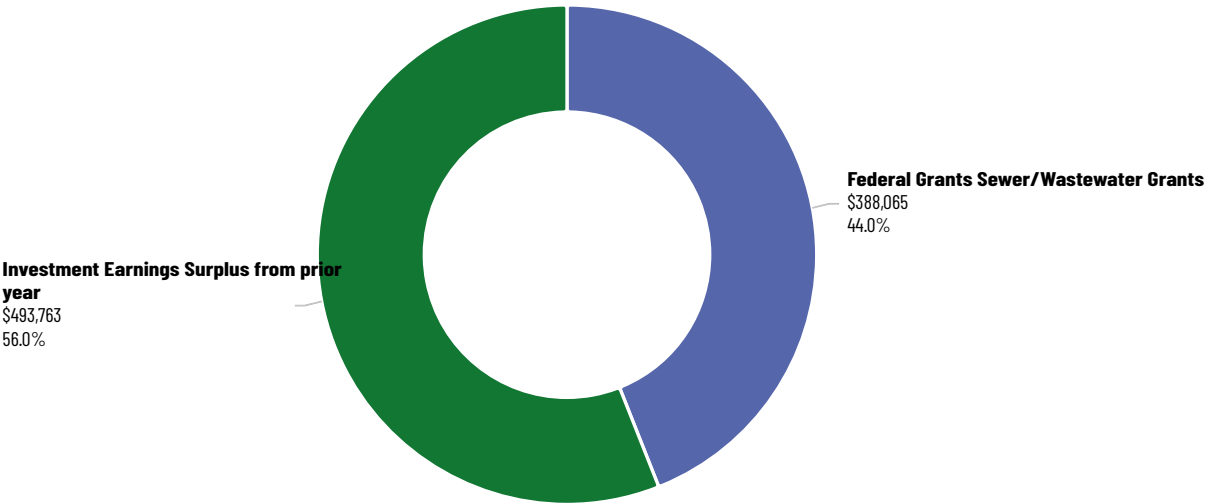
## Department Vehicle Schedule

|                    |                             | 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    |
| <b>Grand Total</b> |                             |         | <b>3,175,044</b> |           |



# 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.

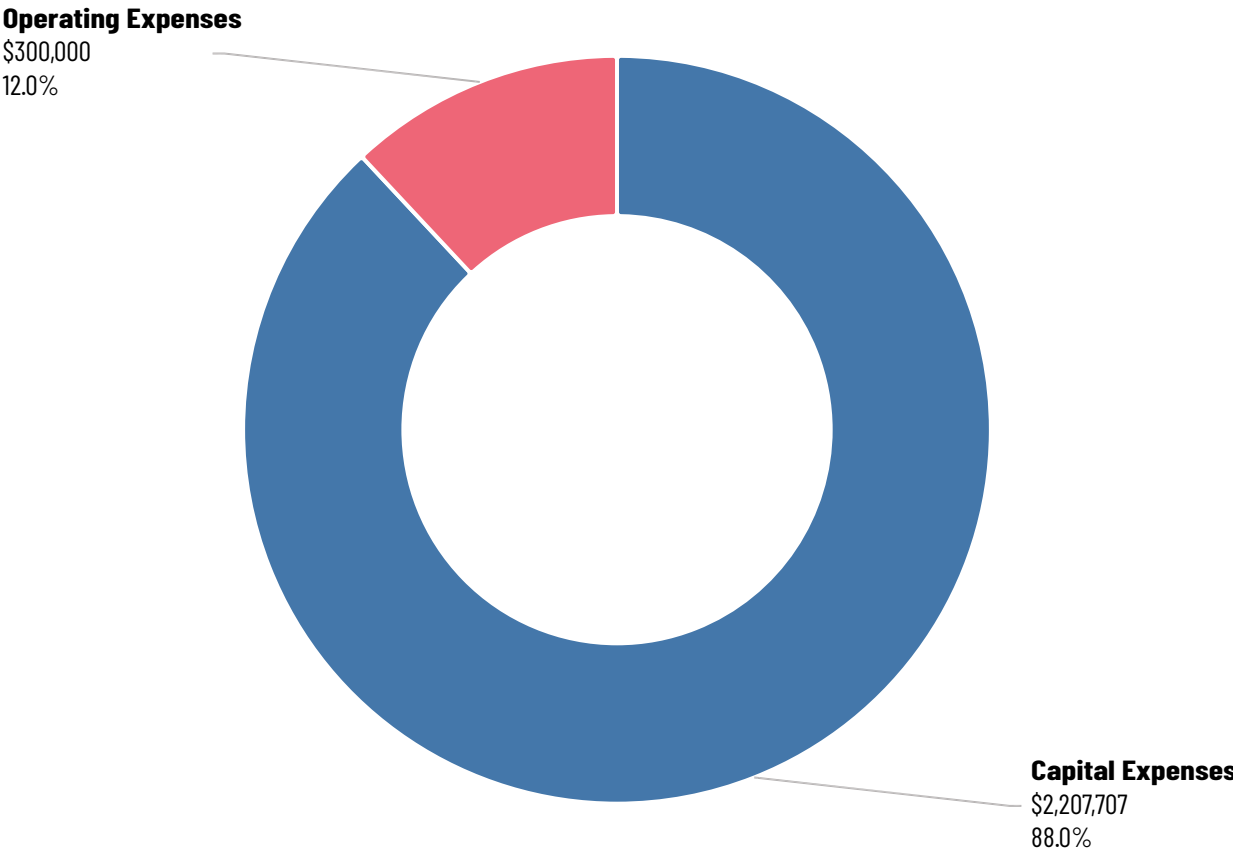
Budgeted expenditures include major utility construction projects such as water line extensions, sewer main replacements, lift station upgrades, force main installations, and improvements to water treatment and wastewater treatment facilities. The fund also supports engineering, permitting, inspection 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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>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% |

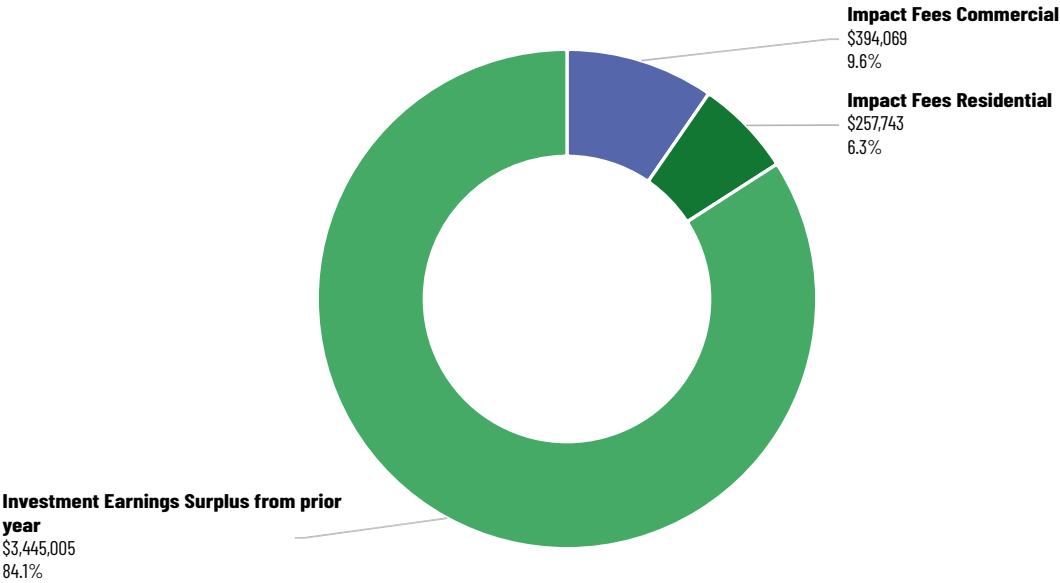
Expenditure Detail

|                                               |                                                   |  | 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.

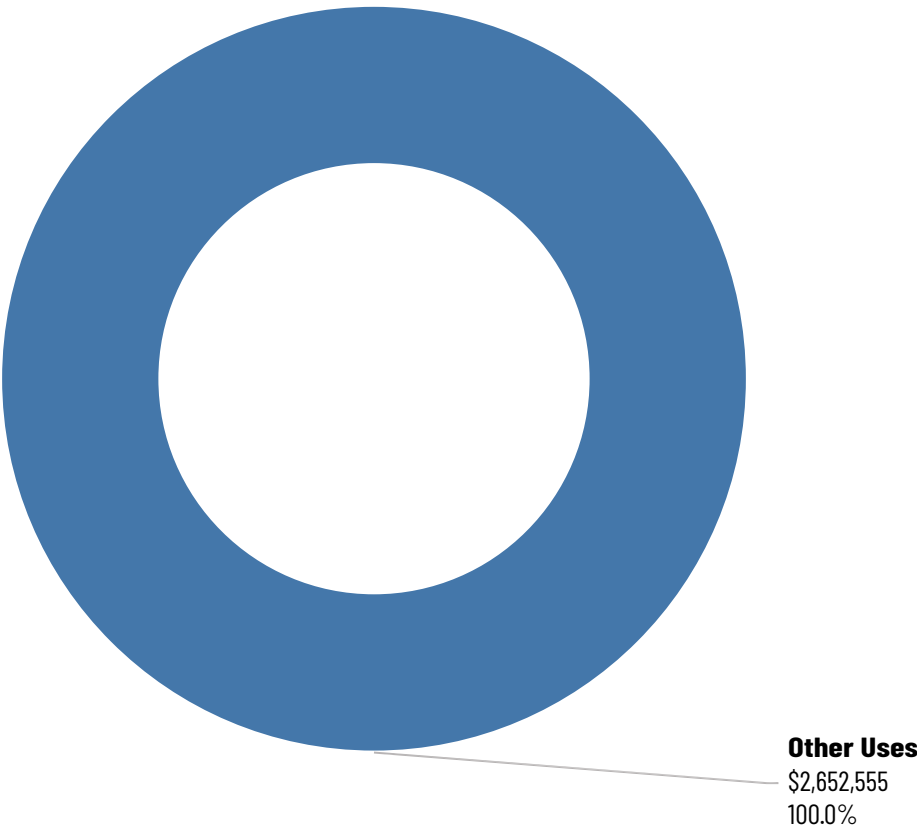
### Fund Uses and Financial Policies

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<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>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

Other Uses Intragovernmental Transfers Water Sewer

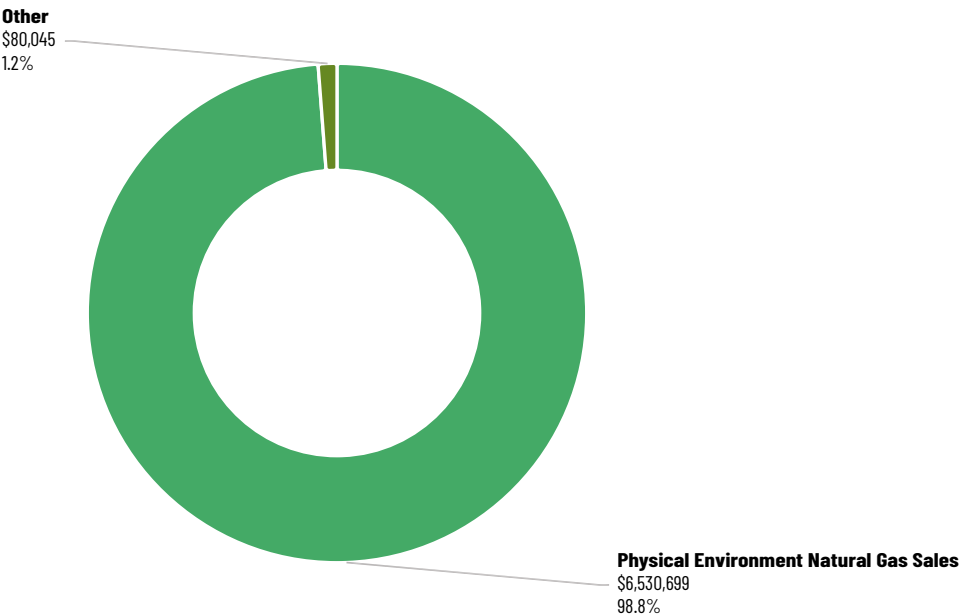
|                                                          |                                     |           |
|----------------------------------------------------------|-------------------------------------|-----------|
| 413.70.536-090.91.03                                     | Water Sewer Infrastructure 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.

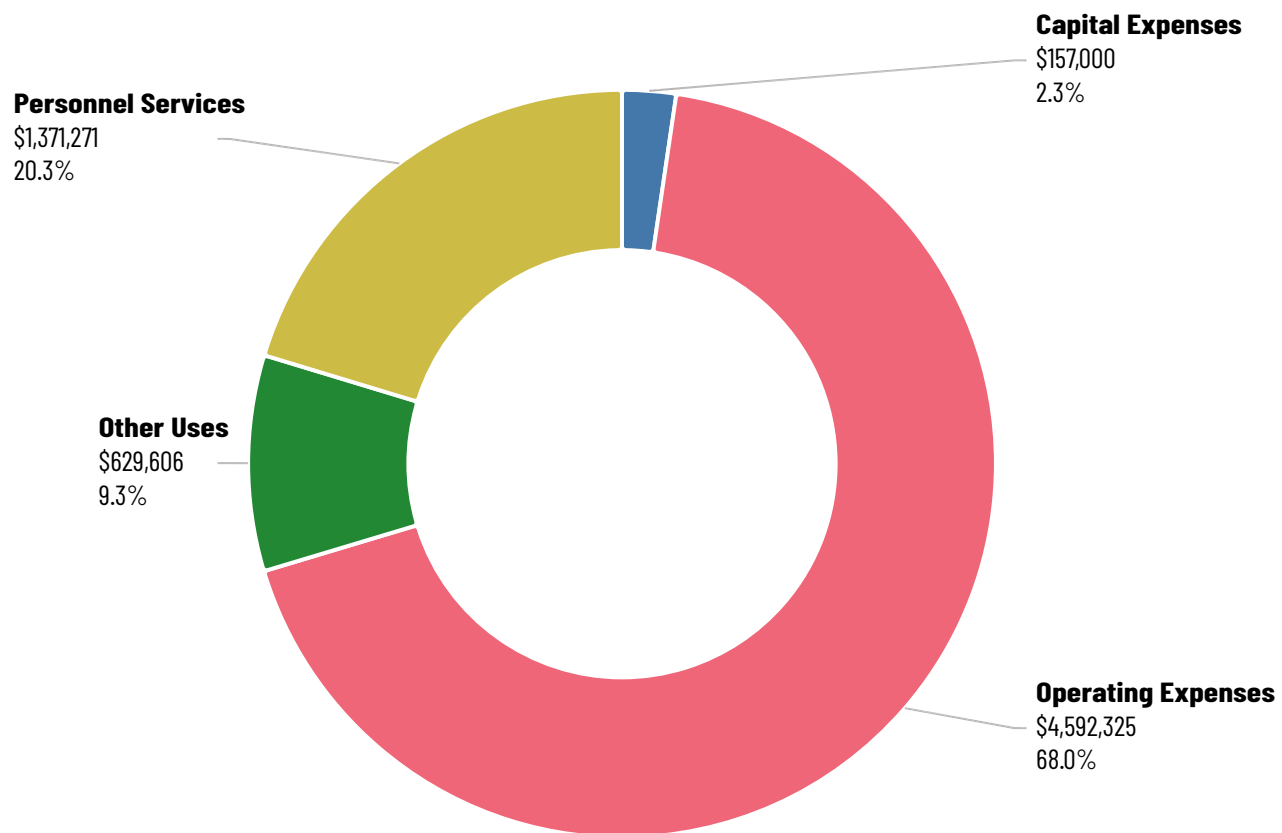
\*Natural Gas Measurement ensures that the meter installed will be the right size for the customer to assist with correct billing.

\* 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<br>2025   | Budget<br>2026   | Unaudited<br>Year End<br>2026 | Budget<br>2027   | Difference      | % Change      |
|---------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|-----------------|---------------|
| <b>Personnel Services</b>       |                                  |                  |                  |                               |                  |                 |               |
| 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%          |
| <b>Personnel Services Total</b> |                                  | <b>1,048,094</b> | <b>1,230,944</b> | <b>877,884</b>                | <b>1,329,278</b> | <b>98,334</b>   | <b>8.0%</b>   |
| <b>Operating Expenses</b>       |                                  |                  |                  |                               |                  |                 |               |
| 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)%        |
| <b>Operating Expenses Total</b> |                                  | <b>4,104,936</b> | <b>4,610,588</b> | <b>3,239,993</b>              | <b>4,595,650</b> | <b>(14,938)</b> | <b>(0.3)%</b> |
| <b>Capital Expenses</b>         |                                  |                  |                  |                               |                  |                 |               |
| 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%         |
| <b>Capital Expenses Total</b>   |                                  | <b>22,450</b>    | <b>105,000</b>   | <b>24,664</b>                 | <b>157,000</b>   | <b>52,000</b>   | <b>49.5%</b>  |

Expenditure Summary

|                      |            | Actual<br>2025 | Budget<br>2026 | Unaudited<br>Year End<br>2026 | Budget<br>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       |
|----------------------------------------------------------|-------------------------------------|--|---------------|
| <b>Operating Expense Professional Services</b>           |                                     |  |               |
| 420.80.532-030.31                                        | Attorney Fees                       |  | 2,000         |
| 420.80.532-030.31                                        | Survey Fees                         |  | 30,000        |
| <b>Operating Expense Professional Services Total</b>     |                                     |  | <b>32,000</b> |
| <b>Operating Expense Accounting &amp; Auditing</b>       |                                     |  |               |
| 420.80.532-030.32                                        | Audit                               |  | 8,500         |
| <b>Operating Expense Accounting &amp; Auditing Total</b> |                                     |  | <b>8,500</b>  |
| <b>Operating Expense Contractual Services</b>            |                                     |  |               |
| 420.80.532-030.34                                        | MCA Camera Licenses                 |  | 3,850         |
| 420.80.532-030.34                                        | New World Software Maintenance      |  | 26,144        |
| <b>Operating Expense Contractual Services Total</b>      |                                     |  | <b>29,994</b> |
| <b>Operating Expense Travel</b>                          |                                     |  |               |
| 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         |
| <b>Operating Expense Travel Total</b>                    |                                     |  | <b>25,500</b> |
| <b>Operating Expense Communication Services</b>          |                                     |  |               |
| 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         |
| <b>Operating Expense Communication Services Total</b>    |                                     |  | <b>31,090</b> |
| <b>Operating Expense Postage</b>                         |                                     |  |               |
| 420.80.532-030.42                                        | Mail, Shipping, Contractors Notices |  | 1,200         |
| <b>Operating Expense Postage Total</b>                   |                                     |  | <b>1,200</b>  |
| <b>Operating Expense Utility Services</b>                |                                     |  |               |
| 420.80.532-030.43                                        | Florida Power & Light               |  | 9,650         |

## Expenditure Detail

|                                                         |                                                 | FY 2027        |
|---------------------------------------------------------|-------------------------------------------------|----------------|
| 420.80.532-030.43                                       | Water Sewer Utility                             | 7,700          |
| <b>Operating Expense Utility Services Total</b>         |                                                 | <b>17,350</b>  |
| <b>Operating Expense Rental &amp; Leases</b>            |                                                 |                |
| 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          |
| <b>Operating Expense Rental &amp; Leases Total</b>      |                                                 | <b>127,433</b> |
| <b>Operating Expense Insurance</b>                      |                                                 |                |
| 420.80.532-030.45                                       | Property Insurance                              | 96,012         |
| <b>Operating Expense Insurance Total</b>                |                                                 | <b>96,012</b>  |
| <b>Operating Expense Repair &amp; Maintenance</b>       |                                                 |                |
| 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         |
| <b>Operating Expense Repair &amp; Maintenance Total</b> |                                                 | <b>135,012</b> |
| <b>Operating Expense Printing &amp; Binding</b>         |                                                 |                |
| 420.80.532-030.47                                       | Map Books                                       | 600            |
| <b>Operating Expense Printing &amp; Binding Total</b>   |                                                 | <b>600</b>     |
| <b>Operating Expense Promotional Activities</b>         |                                                 |                |
| 420.80.532-030.48                                       | Promotional Activities                          | 6,000          |
| <b>Operating Expense Promotional Activities Total</b>   |                                                 | <b>6,000</b>   |



## 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           |
| <b>Operating Expense Other Current Charges Total</b> |                                | <b>3,771,545</b> |

### Operating Expense Office Supplies

|                                                |                               |              |
|------------------------------------------------|-------------------------------|--------------|
| 420.80.532-030.51                              | Office supplies and furniture | 2,500        |
| <b>Operating Expense Office Supplies Total</b> |                               | <b>2,500</b> |

### 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            |
| <b>Operating Expense Operating Supplies Total</b> |                                                | <b>277,709</b> |

### 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   |
| <b>Operating Expense Training</b>                        |                                            |  |         |
| 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  |
| <b>Capital Outlay Infrastructure</b>                     |                                            |  |         |
| 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 |
| <b>Capital Outlay Machinery &amp; Equipment</b>          |                                            |  |         |
| 420.80.532-060.64                                        | Safety Equipment                           |  | 25,000  |
| 420.80.532-060.64                                        | Welder                                     |  | 15,000  |
| Capital Outlay Machinery & Equipment Total               |                                            |  | 40,000  |
| <b>Other Uses Other Uses Allocations</b>                 |                                            |  |         |
| <b>Other Uses Other Uses Bad Debts</b>                   |                                            |  |         |
| <b>Other Uses Other Uses Contingency</b>                 |                                            |  |         |
| 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          |
| <b>Other Uses Other Uses Allocations Total</b> |             |  | <b>337,303</b>   |
| <b>Other Uses Other Uses Bad Debts Total</b>   |             |  | <b>10,412</b>    |
| <b>Other Uses Other Uses Contingency Total</b> |             |  | <b>316,415</b>   |
| <b>Total</b>                                   |             |  | <b>5,416,780</b> |

### Department Positions

| Account            | Position                            | FY 2026   | FY 2027   |
|--------------------|-------------------------------------|-----------|-----------|
| <b>Natural Gas</b> |                                     |           |           |
| 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         |
| <b>Total</b>       |                                     | <b>15</b> | <b>14</b> |

### Department Vehicle Schedule

|                    |                             | Mileage | Replacement Cost | Lease/Own |
|--------------------|-----------------------------|---------|------------------|-----------|
| <b>Natural Gas</b> |                             |         |                  |           |
| 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    |
| <b>Grand Total</b> |                             |         | <b>814,993</b>   |           |

# 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/<br>Split | Awarded<br>Amount   | Expensed         | Collected        | Remaining<br>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              |
|    |                                                                 |         |                       | <b>\$17,235,517</b> | <b>\$912,591</b> | <b>\$912,591</b> | <b>\$16,322,926</b>  |



# 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         |
| <b>Police Total</b>                  |                                          | <b>314,750</b> |

**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         |
| <b>Public Works Total</b>            |                                                       | <b>983,845</b> |

**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         |
| <b>Growth Management Total</b>       |                          | <b>14,000</b> |

**CRA****Community Redevelopment Agency**

|                               |                       |                |
|-------------------------------|-----------------------|----------------|
| Capital Outlay Infrastructure | Undesignated Projects | 558,723        |
| <b>CRA Total</b>              |                       | <b>558,723</b> |

**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           |
| <b>Fire Total</b>                    |                                                   | <b>49,888</b>    |
| <b>Airport</b>                       |                                                   |                  |
| <b>Airport</b>                       |                                                   |                  |
| 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           |
| <b>Airport Total</b>                 |                                                   | <b>140,000</b>   |
| <b>Debt</b>                          |                                                   |                  |
| <b>Sales Tax Bond Fund</b>           |                                                   |                  |
| Capital Outlay Building              | New City Hall                                     | 3,613,036        |
| <b>Debt Total</b>                    |                                                   | <b>3,613,036</b> |
| <b>Airport Construction</b>          |                                                   |                  |
| 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          |
| <b>Airport Total</b>                 |                                                   | <b>1,526,388</b> |
| <b>Water/Sewer Admin</b>             |                                                   |                  |
| <b>Water-Sewer Utility</b>           |                                                   |                  |
| 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           |
| <b>Water/Sewer Admin Total</b>       |                                                   | <b>992,500</b>   |

## 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**

|                                           |                                         | <b>FY 2027</b>   |
|-------------------------------------------|-----------------------------------------|------------------|
| 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          |
| <b>Distribution and Collections Total</b> |                                         | <b>1,744,593</b> |

**Water-Sewer Construction**

|                                |                                              |                |
|--------------------------------|----------------------------------------------|----------------|
| Capital Outlay Infrastructure  | SR 47 / I-75 Wastewater Improvements RV Park | 388,065        |
| Capital Outlay Infrastructure  | Water/Sewer Projects                         | 493,763        |
| <b>Water/Sewer Admin Total</b> |                                              | <b>881,828</b> |

**Impact Fee Trust Fund**

|                                |                                     |                  |
|--------------------------------|-------------------------------------|------------------|
| Capital Outlay Infrastructure  | Water Sewer Infrastructure Projects | 4,096,817        |
| <b>Water/Sewer Admin Total</b> |                                     | <b>4,096,817</b> |

**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            |
| <b>Natural Gas Total</b>             |                       | <b>105,000</b>    |
| <b>Total</b>                         |                       | <b>25,119,708</b> |

## 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**

|                                             |                                                 |                  |                  |
|---------------------------------------------|-------------------------------------------------|------------------|------------------|
| <b>AIRPORT</b>                              |                                                 |                  |                  |
| 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          |
| <b>COMMUNITY REDEVELOPMENT AGENCY</b>       |                                                 |                  |                  |
| 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          |
| <b>DEBT SERVICE</b>                         |                                                 |                  |                  |
| 204.30.517-070.72                           | Interest                                        |                  |                  |
|                                             | 2019 Sales Tax Bond                             | 171,131          |                  |
|                                             | Motorola Lease #1                               | 24,177           | 195,308          |
| <b>FIRE SPECIAL ASSESSMENT</b>              |                                                 |                  |                  |
| 110.50.522.030.91.12                        | Intergovernmental Transfers                     |                  |                  |
|                                             | 2019 Sales Tax Bond                             | 196,989          |                  |
|                                             | Motorola Lease #1                               | 56,980           | 253,969          |
| <b>WATER-SEWER UTILITY - ADMINISTRATION</b> |                                                 |                  |                  |
| 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        |
| <b>GENERAL FUND - NON-DEPARTMENTAL</b>      |                                                 |                  |                  |
| 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          |
|                                             |                                                 | <b>4,574,956</b> | <b>4,574,956</b> |

**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          |
|            | <b>2,774,000</b> | <b>100,186</b> | <b>2,874,186</b> |

**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         |
|          | <b>18,836,193</b> | <b>1,389,251</b> | <b>20,225,444</b> |

**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          |
|          | <b>4,905,474</b> | <b>1,088,531</b> | <b>5,994,005</b> |

**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        |
|            | <b>6,821,338</b> | <b>1,102,394</b> | <b>7,923,732</b> |

**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          |
|           | <b>1,450,619</b> | <b>134,347</b> | <b>1,584,967</b> |

**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         |
|           | <b>443,954</b> | <b>20,217</b> | <b>464,171</b> |

**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        |
|          | <b>622,155</b> | <b>61,594</b> | <b>683,749</b> |

**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           |
|      | <b>35,835,893</b> | <b>4,142,789</b> | <b>39,978,682</b> |

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

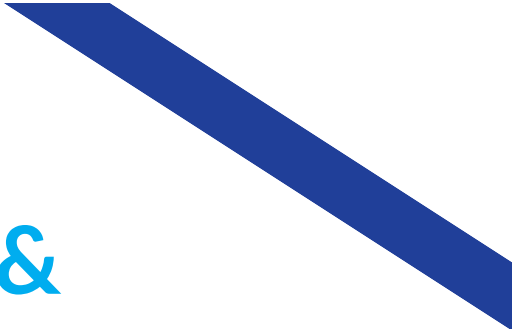
- ▶ **Economic Development:** Leverage our I-10/I-75 location to grow Lake City Gateway Airport, support the North Florida Mega Industrial Park, and foster small business growth through workforce development and streamlined permitting.
- ▶ **Housing & Community Development:** Expand housing options through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

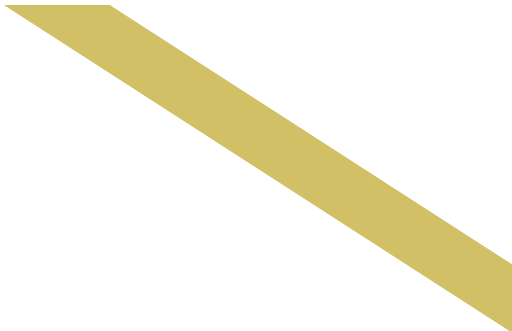
Major employers including HAECO, the hospital, and potential tenants of the Weyerhaeuser mega-industrial site are poised for significant growth if these foundational issues can be addressed. The city's improving financial position and openness to innovative approaches like the new Housing Authority provide 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:

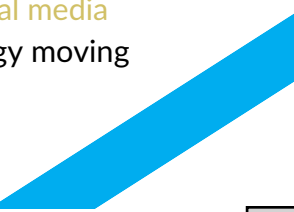
- ▶ Location and accessibility (proximity to major highways and regional centers)
- ▶ Small-town feel and sense of community
- ▶ Natural resources and outdoor recreation potential
- ▶ Ability to come together during times of need

### 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

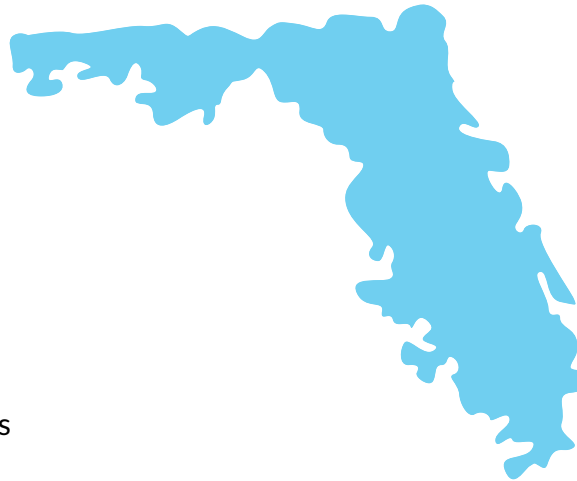
When asked how they currently receive information about Lake City events and news, most respondents cited the city's **Facebook page** (52%) and **word of mouth** (25%). When asked about their preferred communication methods, many indicated interest in **email updates, text notifications, and continued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

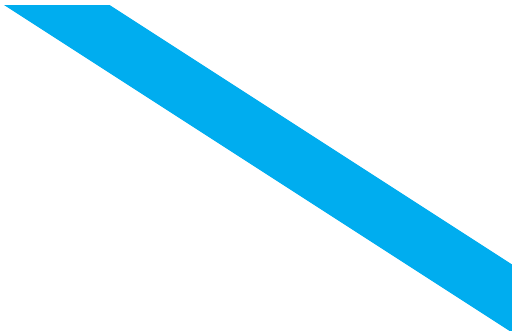
## Objective 2.2: Revitalize Neighborhoods

### 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.*

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

### Capital Improvement Planning

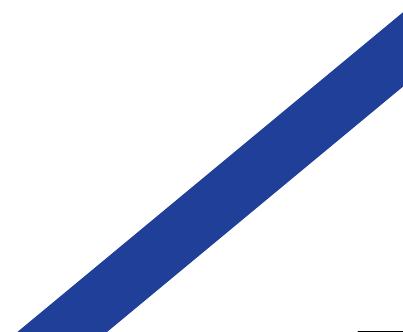
The below capital projects emerged as opportunities or needs during the discovery process for this strategic plan.

- ▶ 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

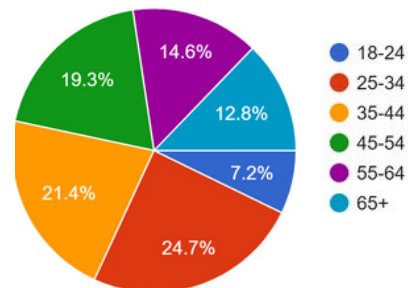
# APPENDIX 2: SURVEY RESULTS

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

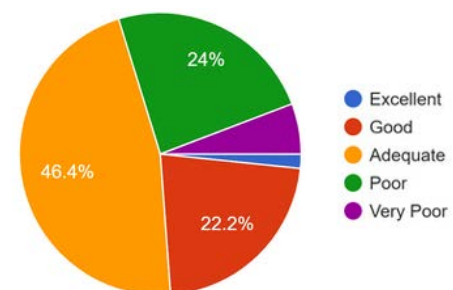
Survey participants represented a broad cross-section of Lake City's population, with residency ranging from less than one year to more than 20 years. All age groups were represented, with the largest participation coming from residents aged 35-44 and 45-54, followed by residents aged 25-34.

What is your age? (555 responses)



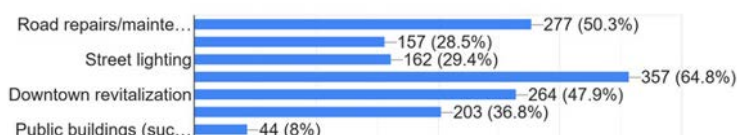
Respondents largely rated the roads and streets Adequate or Good. A sizeable portion, >25%, found the roads Poor or Very Poor.

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



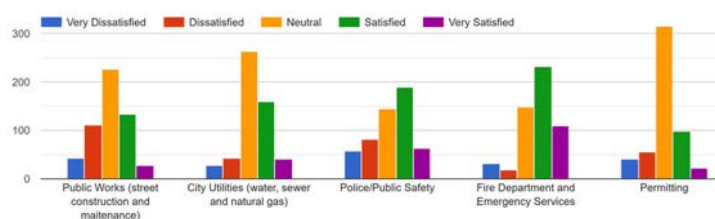
Notable proportions of respondents view road repairs/maintenance, street lighting, downtown revitalization and public buildings.

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



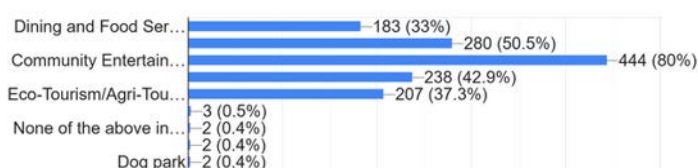
The majority of respondents feel neutral about the Public Works, City Utilities, Police/Public Safety, Fire Department and Emergency Services, and Permitting. **The Fire Department** shares the largest share of **Satisfied** or **Very Satisfied** customers.

### 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?



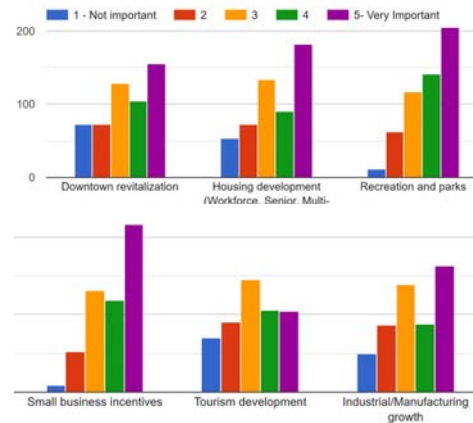
A significant portion of respondents would like to see improved **Community centers**, **Parks**, **Public Swimming pool**, **sports facilities**, and **Walking/biking trails** in Lake City's future.

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



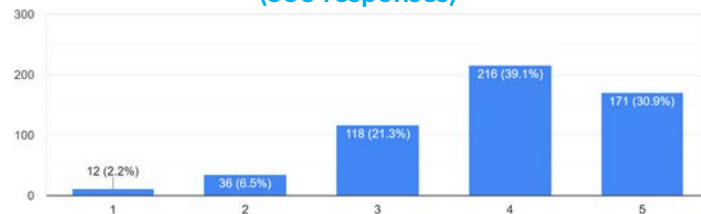
The majority of respondents ranked **Small business incentives**, **Housing Development**, **Recreation and Parks** as **important or very important** for Lake City's future. Tourism development, and industrial/manufacturing growth were viewed as less important by comparison.

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



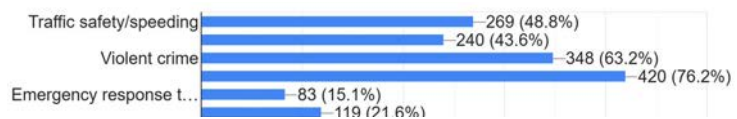
The majority of respondents (70%) feel **Safe** or **Very Safe** in their neighborhoods. 8.7% of respondents feel **Unsafe** or **Very Unsafe**.

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



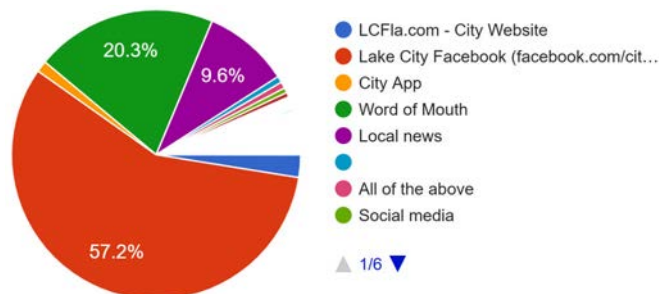
The top safety concerns in Lake City according to survey respondents are: **Traffic safety/speeding** (49%), **Property Crime** (44%), **Violent crime** (63%), **Drug activity** (76%), **Emergency response times** (15%), and **Street lighting** (21%).

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



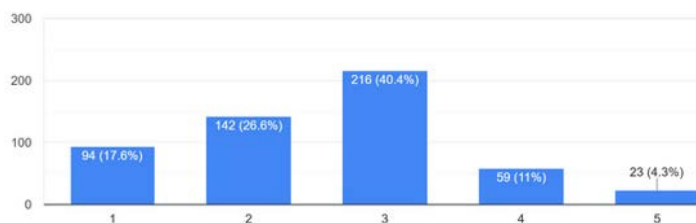
The majority of respondents get their news about Lake City from the City's **Facebook page** (57%) or **Word of Mouth** (20%). 7% get information from the **local news**.

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)          | —        |
|               | <b>Revenue Total</b>                                | <b>(2,437,365)</b> | <b>(2,403,598)</b> | <b>(2,517,608)</b> | <b>(2,540,945)</b> | <b>(2,749,076)</b> | <b>(2,930,684)</b> | <b>(5,719,758)</b> | <b>(4,149,846)</b> | <b>(4,638,942)</b> | <b>—</b> |
|               | 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            | —        |
|               | <b>Expense Total</b>                                | <b>2,317,377</b>   | <b>2,834,703</b>   | <b>2,430,142</b>   | <b>2,618,637</b>   | <b>2,729,017</b>   | <b>3,083,821</b>   | <b>3,690,034</b>   | <b>6,151,560</b>   | <b>3,283,880</b>   | <b>—</b> |
|               | <b>Total</b>                                        | <b>(119,989)</b>   | <b>431,105</b>     | <b>(87,466)</b>    | <b>77,693</b>      | <b>(20,059)</b>    | <b>153,136</b>     | <b>(2,029,724)</b> | <b>2,001,714</b>   | <b>(1,355,061)</b> | <b>—</b> |

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.

