Agenda
Lake City City Council
Council Workshop July 13, 2026
5:30 PM
City Hall Council Chambers

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1. Call to Order and Introductions
2. Review, Adopt, or Amend Agenda
3. Informational Reports
   a. 2027 Preliminary Budget
4. Adjourn

July 13, 2026

Agenda Item Description: 2027 Preliminary Budget

Originating Department: Finance

Board/Commission/Committee Action: **Consent Agenda?:** No

Action Requested:

Introduction/Background/Justification/Key/Legal Issues:
In April, staff shared with council a 2027 levy projection of 10.28% using high level assumptions. At the May 11, 2026 council workshop, capital requests were presented for council review. This workshop is the first opportunity for council to review and discuss detail 2027 operating budget requests.

Once the 2027 budget was assembled with each budget line substantiated after meeting with most department heads, it resulted in about a 16.75% tax levy increase. Staff reviewed operating budgets and capital plans with a few department heads. Based upon those discussions, the following list of budget and capital items were adjusted: reduce street maintenance-$305,000, removed some park upgrades-$65,000, HSL Updates-$45,000, Public Works Upgrades-$62,500. While staff did reduce the street maintenance budget significantly, it is highly expected that there will be savings from the 2026 mill and overlay project now that project has been approved and full project scope known. If those savings materialize and are not needed for any unexpected North Garden Street project overages, those savings will be rolled forward to 2027 street maintenance to closely resemble what past years budgeted street maintenance amounts have been. Also, two large capital projects (Sportsman's Club Rip Rap and Underwood Park Upgrades) financed partially through DNR and FEMA grants are still unknown at this time. Staff has left those projects in budget currently. If grant(s) do not materialize for these projects it is staff's recommendation to allocate those funds towards future fire truck purchase (in 2029), instead of financing all or using cash reserves at that time. Staff is not recommending utilizing those projects savings to reduce capital project levy, because it will handcuff future capital budget needs since we typically maintain capital levy in $700,000-$800,000 range. If the grant(s) are awarded, staff will discuss budget and finances with council before proceeding on projects.

Although the overall levy can be lower, it is staff's recommendation for preliminary levy purposes, to be set at 7.89%. This coupled with the anticipated tax capacity for at least the Wabasha county side of Lake City, would result in our tax rate being very similar from 2026 to 2027.

Staff intends to update the long range street and utility project debt projections similar to was done 2-3 years as we prepared for North Garden Street Project and discuss at a future council workshop (Fall 2026). It is staff's feeling that it would be helpful for finalizing 2027 levy towards year-end along with preparing for future street and utility projects as it relates to tax and utility rates.

The proposed 2027 budget maintains existing infrastructure and service levels, along with maintaining

existing staff levels.

Budgetary/Fiscal Impact:
The Funds with levy requests include: General Fund, Capital Projects, Library, Port Authority, and Debt Service. The proposed staff recommended 2027 budget reflects a levy request of $5,682,501, an increase of 7.89% over 2026.

A preliminary (not to exceed) levy will need to be set at the September 14th Council meeting.

Reviewed By: Rob Keehn, City Administrator
Mitch Rigelman, Public Works Director

Preparer: Jerome Illg

ATTACHMENTS:
Levy Information
General Fund
Library
Debt Service
Capital Projects
Port Authority
Building Maintenance
Electric
Water Sewer
Storm Water
Garbage
Marina
Capital Projects-10 Year Updated

City of Lake City
2025-2027 Budget Comparison
Tax Levy by Fund

FUND	2025 Budget	2026 Budget	2027 Projected Budget *(March)*	2027 Preliminary Budget *(July)*	Difference 2026 Budget vs 2027 Preliminary	% Difference 2026 Budget vs 2027 Preliminary
General Fund	$ 3,352,649	$ 3,540,841	$ 4,011,750	$ 4,002,213	$ 461,372	13.03%
Capital Projects	827,513	993,313	785,813	748,337	$ (244,976)	-24.66%
Library	175,206	206,625	218,336	195,950	$ (10,675)	-5.17%
Port Authority	74,782	77,957	81,855	84,907	$ 6,950	8.92%
Debt	492,322	448,370	710,726	651,094	$ 202,724	45.21%
Total Tax Levy	$ 4,922,472	$ 5,267,106	$ 5,808,480	$ 5,682,501	$ 415,395	7.89%
Extra Levy for N Garden St	$ 122,500	$ 100,000				
Percent Increase from Prior Year Budget		7.00%	10.28%	7.89%		

City of Lake City
2016-2027 Tax Rate and Tax Capacity Comparison
Based on Tax Levy Amount

Year	City Tax Rate	Tax Rate % Increase From Prior Year	Tax Capacity Increase % From Prior Year	Tax Levy	Tax Capacity	Estimated Increase in Tax Capacity
2016	73.39%	3.97%	1.77%	3,174,763	4,325,943	
2017	68.41%	1.78%	9.19%	3,231,352	4,723,281	
2018	68.83%	3.50%	2.88%	3,344,606	4,859,395	
2019	67.53%	3.58%	5.56%	3,464,273	5,129,646	
2020	65.22%	3.54%	7.21%	3,586,850	5,499,498	
2021	64.31%	3.50%	4.96%	3,712,327	5,772,399	
2022	63.93%	6.06%	6.70%	3,937,427	6,159,026	
2023	55.25%	6.20%	22.88%	4,181,693	7,568,113	
2024	59.49%	9.92%	2.09%	4,596,601	7,726,520	
2025	59.75%	7.09%	6.62%	4,922,472	8,238,340	
2026	59.48%	7.00%	7.49%	5,267,106	8,855,102	
2027 Preliminary						
2027	**59.69%**	7.89%	7.50%	5,682,501	9,519,235	7.50%
2027	58.93%	7.89%	8.90%	5,682,501	9,643,206	8.90%

Wabasha County Projection

City of Lake City
2027 Budget - General Fund Revenues

(March)

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget	% Increase (Decrease)	12/31/2027 Projection
101-34051-33011	General Property Tax-Current	3,127,183	3,017,601	3,196,250	3,344,434	-	3,540,841	4,002,213	13.03%	4,011,750
101-34051-33012	General Property Tax-Delinq	17,830	16,150	32,756	11,663	-	-	-	n/a	-
101-34051-33018	General Special Assmts-Current	2,747	2,728	1,069	1,048	-	-	-	n/a	-
101-34051-33019	General Special Assmts-Delinq	-	-	-	-	-	-	-	n/a	-
101-34051-33020	General Market Value Credit	111	121	156	155	-	-	-	n/a	-
	TOTAL PROPERTY TAX & ASSESSMENT	$ 3,147,871	$ 3,036,601	$ 3,230,230	$ 3,357,299	$ -	$ 3,540,841	$ 4,002,213	13.03%	$ 4,011,750
101-34051-33060	General-PERA Aid	-	-	-	-	-	-	-	#DIV/0!	-
101-34051-33025	General Local Gov't Aid	958,885	979,062	1,101,278	1,101,647	-	1,103,740	1,103,740	0.00%	1,103,740
	TOTAL STATE GENERAL AID	$ 958,885	$ 979,062	$ 1,101,278	$ 1,101,647	$ -	$ 1,103,740	$ 1,103,740	0.00%	$ 1,103,740
101-34051-33091	General Transfers In	894,456	828,500	810,000	823,474	-	810,000	810,000	0.00%	810,000
101-34051-33092	General Admin Allocations	275,000	275,000	275,000	275,000	-	275,000	275,000	0.00%	275,000
	TOTAL TRANSFERS IN/CONTRIBUTIONS	$ 1,169,456	$ 1,103,500	$ 1,085,000	$ 1,098,474	$ -	$ 1,085,000	$ 1,085,000	0.00%	$ 1,085,000
101-34051-33051	General Franchise Fee-Xcel	-	49,884	50,381	51,302	51,609	50,000	50,000	0.00%	50,000
101-34051-33052	General Franchise Fee-Mediacom	11,563	14,923	13,949	11,604	4,733	15,000	12,500	-16.67%	12,500
101-34051-33053	General Franchise Fee-HBC	24,855	31,536	31,018	26,904	12,480	33,500	27,500	-17.91%	27,500
101-34051-33111	General Misc Business Licenses	1,825	2,010	1,850	2,490	200	1,500	1,500	0.00%	1,500
101-34051-33112	General Liquor Licenses	17,515	18,660	17,100	15,795	17,585	18,000	17,500	-2.78%	17,500
101-34051-33113	General Tobacco Licenses	790	800	720	320	-	400	400	0.00%	400
101-34051-33114	General Dumpster Permit	-	-	-	-	-	-	-	n/a	-
101-34051-33116	General Bus Tokens	-	-	2,368	4,930	1,135	-	-	n/a	-
101-34051-33118	General Signs, Billboards	200	150	-	150	-	-	-	n/a	-
101-34051-33121	General Filing Fees	12	-	12	-	12	-	-	n/a	-
101-34051-33122	General Copies, Notaries	346	232	636	285	114	250	250	0.00%	250
101-34051-33127	General Old Public Safety Building Rent	-	-	-	4,055	3,825	3,500	3,500	0.00%	3,500
101-34051-33124	General Room Rentals	500	200	750	650	700	200	200	0.00%	500
101-34051-33125	General Lodging Tax	74,975	79,877	80,784	104,905	34,754	80,000	100,000	25.00%	100,000
101-34051-33130	General Interest on Invest	(350,969)	314,890	328,638	390,612	-	200,000	300,000	50.00%	300,000
101-34051-33160	General Sale of Property	-	25,000	-	25,109	-	-	-	n/a	-
101-34051-33161	General Patton Trust	-	-	-	-	-	-	-	n/a	-
101-34051-33162	General Donations	-	-	-	-	-	-	-	n/a	-
101-34051-33180	General Misc Refund/Reimb	5,036	236,844	7,655	5,726	3,367	5,000	5,000	0.00%	5,000
101-34051-33181	General Insurance Refunds	-	-	-	-	-	-	-	n/a	-
101-34051-33190	Insurance Dividend	-	5,569	15,373	-	-	5,000	5,000	0.00%	5,000
101-34051-33363	General Federal Grants	76,020	-	-	-	-	-	-	#DIV/0!	-
	TOTAL GENERAL REVENUES	$ (137,333)	$ 780,574	$ 551,233	$ 644,836	$ 130,514	$ 412,350	$ 523,350	26.92%	$ 523,650
101-34091-33180	Planning Refunds/Reimb	649	100	225	65	350	-	-	n/a	-
101-34091-33221	Planning Building Permits	140,457	127,069	86,478	116,560	46,945	100,000	118,000	18.00%	100,000
101-34091-33223	Planning Land Use Applications	1,525	1,580	3,044	4,114	2,000	2,600	3,000	15.38%	2,600
101-34091-33226	Planning Admin Applications	1,784	1,821	4,755	5,100	4,325	1,500	4,700	213.33%	1,500
101-34091-33440	Planning MN Historical Grants	-	-	-	-	-	-	-	n/a	-
	TOTAL PLANNING REVENUES	$ 144,414	$ 131,320	$ 94,502	$ 125,839	$ 53,620	$ 104,100	$ 125,700	20.75%	$ 104,100
101-34110-33160	Police Sale of Property	5,226	4,086	-	-	-	-	-	n/a	-
101-34110-33162	Police Donations	-	-	-	-	-	-	-	n/a	-
101-34110-33321	Police Copies	24	-	52	38	-	25	25	0.00%	25
101-34110-33323	Police Golf Cart Licenses	3,400	2,650	3,425	3,700	3,025	3,000	3,000	n/a	3,000
101-34110-33324	Police S.R.O. Contract	45,601	42,141	46,467	48,398	50,635	50,635	60,000	18.50%	52,500
101-34110-33328	Police Dog Licenses	695	3,415	1,580	1,020	360	1,000	1,000	0.00%	1,000
101-34110-33342	Police State Grants	10,233	8,129	6,133	8,600	-	5,000	5,000	0.00%	5,000
101-34110-33343	Police TZD Grant	7,052	-	-	-	-	-	-	#DIV/0!	-
101-34110-33354	Police State Aid	95,991	108,894	110,354	152,444	-	127,163	150,000	17.96%	150,000
101-34110-33370	Police Administrative Fines	520	560	3,110	1,610	1,080	500	500	n/a	500
101-34110-33371	Police Parking Fines	8,570	9,320	3,830	2,700	2,950	4,000	5,000	25.00%	2,500
101-34110-33372	Police Court Fines	18,156	22,325	37,090	35,320	13,827	22,500	30,000	33.33%	35,000
101-34110-33377	Police Forfeiture Proceeds	650	7,500	-	-	-	-	-	n/a	-
101-34110-33524	Police Miscellaneous	3,316	2,021	1,590	7,275	1,520	2,500	2,500	0.00%	2,500
	TOTAL POLICE REVENUES	$ 199,432	$ 211,041	$ 213,630	$ 261,105	$ 73,397	$ 216,323	$ 257,025	18.82%	$ 252,025
101-34120-33160	Fire Sale of Property	20,335	-	-	-	-	-	-	n/a	-
101-34120-33162	Fire Donations	9,098	7,550	4,000	365	170	-	-	n/a	-
101-34120-33425	Fire Calls	5,390	4,854	2,396	7,250	-	2,500	2,500	n/a	2,500
101-34120-33426	Fire Township Contracts	73,648	80,033	84,542	102,870	110,449	110,450	111,500	0.95%	111,500
101-34120-33455	Fire State Aid	65,390	72,246	80,912	96,777	1,000	80,000	100,000	25.00%	100,000
101-34120-33524	Fire Misc Refund/Reimb	3,853	7,612	3,932	4,262	4,119	-	-	n/a	-
	TOTAL FIRE REVENUES	$ 177,713	$ 172,295	$ 175,782	$ 211,524	$ 115,738	$ 192,950	$ 214,000	10.91%	$ 214,000

City of Lake City
2027 Budget - General Fund Revenues

(March)

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget	% Increase (Decrease)	12/31/2027 Projection
101-34140-33018	Amb Special Asmts-Current	20,361	10,062	6,775	2,327	-	-	-	#DIV/0!	-
101-34140-33160	Ambulance Sale on Property	-	-	-	-	-	-	-	#DIV/0!	-
101-34140-33162	Ambulance Donations	8,240	3,810	5,500	250	1,500	-	-	#DIV/0!	-
101-34140-33163	Ambulance Federal Grants	-	-	-	-	-	-	-		-
101-34140-33520	Ambulance MA Supplement	43,991	30,946	3,567	36,548	-	32,500	17,000	-47.69%	32,500
101-34140-33522	Ambulance Residential Calls	1,013,875	885,877	1,080,501	807,246	366,305	1,150,000	800,000	-30.43%	900,000
101-34140-33521	Ambulance Residential-Contra	-	-	(149,079)	-	-	-	-	#DIV/0!	
101-34140-33523	Ambulance Township Contracts	-	-	-	-	50,600	62,760	62,760	n/a	62,760
101-34140-33524	Ambulance Misc Refunds/Reimb	3,568	3,098	3,554	6,314	42,794	2,000	2,000	0.00%	2,000
101-34140-33525	Ambulance Revenue Recaptures	2,684	-	-	-	-	-	-	#DIV/0!	-
101-34140-33526	Ambulance Agency Collections	7	1,285	10,074	4,448	2,120	-	-	#DIV/0!	-
101-34140-33529	Ambulance Training Revenue	6,231	16,761	24,779	5,932	11,275	16,000	16,000	0.00%	16,000
101-34140-33542	Ambulance State Grants	-	-	-	-	-	-	-	#DIV/0!	-
	TOTAL AMBULANCE REVENUES	$ 1,098,957	$ 951,839	$ 985,671	$ 863,065	$ 474,594	$ 1,263,260	$ 897,760	-28.93%	$ 1,013,260
101-34212-33160	Streets Sale of Property	25,250	873	-	-	-	-	-	n/a	-
101-34212-33162	Streets Donations	14,905	1,777	3,671	-	-	-	-	n/a	-
101-34212-33440	Streets State Grants	72,749	25,018	49,784	445	-	-	-	n/a	-
101-34212-33524	Street Misc Refunds/Reimb	1,493	2,542	3,613	20,888	253	-	-	n/a	-
101-34212-33620	Street Tree Fees	7,585	11,588	3,850	3,575	825	5,000	5,000	0.00%	5,000
101-34212-33631	Street Snow Removal-DOT	5,458	5,649	-	-	-	-	-	#DIV/0!	-
101-34212-33634	Street Right-of-Way Fees	16,279	13,250	12,000	12,553	4,000	12,500	12,500	0.00%	12,500
101-34212-33658	Street State Municipal Maint	79,477	79,011	85,950	94,933	48,965	90,000	100,000	11.11%	95,000
	TOTAL STREET REVENUES	$ 223,196	$ 139,708	$ 161,343	$ 142,238	$ 56,262	$ 107,500	$ 117,500	9.30%	$ 112,500
101-34250-33631	Snow Removal-DOT	-	-	5,903	6,169	-	6,500	6,500	0.00%	6,500
101-34250-33632	Snow County Aid	-	-	-	-	2,895	-	5,800	#DIV/0!	5,800
	TOTAL SNOW REMOVAL REVENUES	$ -	$ -	$ 5,903	$ 6,169	$ 2,895	$ 6,500	$ 12,300	89.23%	$ 12,300
101-34510-33160	Parks Sale of Property	4,300	3,854	-	-	-	-	-	n/a	-
101-34510-33161	Park George Patton Trust	4,000	4,000	4,000	4,000	-	4,000	4,000	0.00%	4,000
101-34510-33162	Park Donations	8,414	7,041	13,222	3,000	-	-	-	#DIV/0!	-
101-34510-33440	Park State Grants	70,438	-	-	-	-	-	-	n/a	-
101-34510-33524	Park Misc Refund/Reimb	1,855	2,030	-	-	-	-	-	#DIV/0!	-
101-34510-33740	Park Access Fees	-	-	-	-	100	-	-	n/a	-
101-34510-33764	Park Roschen Fish Cln Station	493	251	93	162	-	250	250	0.00%	250
	TOTAL PARK REVENUES	$ 89,500	$ 17,176	$ 17,315	$ 7,162	$ 100	$ 4,250	$ 4,250	0.00%	$ 4,250
101-34523-33922	Summer Rec Programs	-	-	-	-	-	-	-	#DIV/0!	-
	TOTAL SUMMER REC REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	$ -
101-34524-33162	Pool Donations	-	-	-	15,148	11,520	-	-	#DIV/0!	-
101-34524-33961	Pool Family Passes	13,175	13,931	16,199	12,587	8,084	15,000	20,000	33.33%	22,500
101-34524-33962	Pool Season Passes	3,066	3,955	2,987	3,081	1,371	3,000	4,500	50.00%	4,500
101-34524-33963	Pool Daily Passes	7,283	6,605	7,061	5,104	935	7,500	5,000	-33.33%	5,000
101-34524-33964	Pool Concessions	-	92	5	-	-	-	-	#DIV/0!	-
101-34524-33965	Pool Swimming Lessons	-	10,432	13,916	10,176	8,344	10,000	12,500	25.00%	10,000
101-34524-33966	Pool Misc Refunds/Reimb	549	75	177	14	1	-	-	n/a	-
	TOTAL POOL REVENUES	$ 24,073	$ 35,089	$ 40,345	$ 46,109	$ 30,255	$ 35,500	$ 42,000	18.31%	$ 42,000
101-34543-33140	HSL Non Profit Dining Hall	1,998	914	2,085	1,723	-	-	-	#DIV/0!	-
101-34543-33141	HSL Non Profit Camping Fees	-	2,368	3,001	2,917	-	-	-	#DIV/0!	-
101-34543-33142	HSL Non Profit Screen Shelters	632	600	457	1,099	-	-	-	#DIV/0!	-
101-34543-33143	HSL Concessions Non-Taxable	8,011	6,802	11,017	12,038	4,636	10,000	10,000	0.00%	10,000
101-34543-33160	HSL Sale of Property	-	-	-	-	-	-	-	#DIV/0!	-
101-34543-33162	HSL Park Donations	1,887	1,474	1,930	1,225	372	1,000	1,000	0.00%	1,000
101-34543-33180	HSL Misc Refunds/Reimb	-	-	353	-	-	-	-	n/a	-
101-34543-33699	HSL Casey Albert O'Neil Grant	-	-	-	-	-	-	-	n/a	-
101-34543-33728	Rental Revenue	-	-	-	1,806	369	-	2,000	n/a	2,000
101-34543-33841	HSL Regular Camping	-	91,737	100,699	89,935	48,234	107,000	107,000	0.00%	107,000
101-34543-33842	HSL Peak Season Camping	88,051	-	-	-	-	-	-	#DIV/0!	-
101-34543-33843	HSL Dining Hall Rentals	10,881	23,122	10,994	10,175	11,059	21,500	21,500	0.00%	21,500
101-34543-33844	HSL Fire Wood Sales	12,824	15,636	19,780	19,037	6,545	15,000	15,000	0.00%	15,000
101-34543-33845	HSL Sleeping Cabin Rentals	52,030	56,680	55,528	93,638	85,615	80,000	90,000	12.50%	90,000
101-34543-33846	HSL Concessions	2,509	6,553	6,214	4,614	1,812	6,500	6,500	0.00%	6,500
101-34543-33847	HSL Screen Shelters	8,669	9,606	9,653	7,129	5,046	10,500	10,000	-4.76%	10,000
101-34543-33848	HSL Showers	1,562	1,402	1,575	3,613	635	2,000	3,500	75.00%	3,500
101-34543-33849	HSL Chapel	-	3,373	2,193	2,185	1,204	2,000	2,000	0.00%	2,000
	TOTAL HOK-SI-LA REVENUES	$ 189,052	$ 220,267	$ 225,477	$ 251,134	$ 165,527	$ 255,500	$ 268,500	5.09%	$ 268,500
	TOTAL REVENUES	$ 7,285,218	$ 7,778,472	$ 7,887,709	$ 8,116,601	$ 1,102,901	$ 8,327,814	$ 8,653,338	3.91%	$ 8,747,075
	TOTAL EXPENDITURES	$ 7,602,322	$ 7,331,183	$ 7,478,358	$ 7,992,559	$ 3,471,487	$ 8,373,314	$ 8,653,338	3.34%	$ 8,747,073
	NET REVENUE OVER EXPENDITURES	$ (317,103)	$ 447,289	$ 409,350	$ 124,042	$ (2,368,586)	$ (45,500)	$ -	-100.00%	$ 2

City of Lake City
General Fund
Expenditures by Category

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget	% Increase (Decrease)	*(March)* 12/31/2027 Projection
100	Salaries - Regular	2,765,099	2,875,349	3,328,603	3,361,630	1,612,413	3,662,985	3,894,625	6.32%	3,806,418
110	Salaries - Overtime	70,222	93,417	53,968	82,783	53,093	87,000	89,500	2.87%	87,000
115	Salaries - Casual Paramedics	123,365	95,099	111,874	106,916	139,069	175,000	175,000	0.00%	175,000
120	Salaries - Temporary	291,801	327,646	333,621	342,539	102,798	340,000	337,500	-0.74%	350,000
130	Salaries - On-Call	-	7,643	7,490	18,329	3,354	5,500	8,000	45.45%	20,000
140	Salaries - PERA	300,287	319,090	344,400	379,139	191,143	424,650	452,175	6.48%	455,540
150	Salaries - FICA	186,085	201,787	206,292	217,884	108,392	271,925	267,750	-1.54%	253,236
160	Salaries - Group Health Insurance	450,867	452,127	476,588	468,450	266,556	532,075	599,050	12.59%	604,889
170	Salaries - Longevity	11,228	12,180	12,775	14,019	12,854	16,105	16,589	3.01%	17,500
190	Salaries - Unemployment Compensation	-	2,429	3,315	14,163	2,798	11,000	16,000	45.45%	11,000
	TOTAL PERSONNEL	4,198,953	4,386,768	4,878,927	5,005,853	2,492,469	5,526,240	5,856,189	5.97%	5,780,583
210	Operating Supplies	268,599	304,370	318,232	290,273	135,077	353,400	362,900	2.69%	354,795
220	Repair & Maintenance	103,337	165,481	107,546	180,260	52,282	136,400	165,900	21.63%	172,620
230	Small Tools	7,205	8,601	9,767	8,316	5,937	15,500	12,300	-20.65%	15,500
240	Books/Periodicals	40	164	48	198	-	200	200	0.00%	200
270	Uniform Allowance	15,356	18,616	17,697	17,194	10,572	21,200	21,200	0.00%	21,200
300	Professional Fees	36,000	46,064	47,340	44,164	22,259	39,000	53,050	36.03%	51,450
301	Building Permit Inspector	148,207	76,120	76,414	106,768	29,674	85,000	106,200	24.94%	100,000
301	Legal Professional Fees-Civil	-	1	111	731	-	1,000	1,000	0.00%	1,000
301	Code Enforcement	-	-	767	1,751	290	1,000	1,000	0.00%	2,000
310	Communication	27,191	33,431	28,114	33,943	16,206	38,250	34,350	-10.20%	34,913
320	Travel, School, Conferences	34,208	39,525	31,629	24,427	13,658	49,350	50,400	2.13%	50,000
321	Business Meals	-	-	-	-	-	-	-	n/a	-
321	Ambulance Training Classes	9,627	14,557	11,260	9,443	8,639	11,000	11,000	0.00%	11,000
340	Printing & Publishing	12,116	9,793	9,654	13,030	7,541	14,050	17,100	21.71%	14,050
350	Planning Code Enforcement	-	-	-	-	-	-	-	n/a	-
360	Council - Food Shelf Utilities	3,850	3,890	4,637	4,496	2,136	4,750	5,250	10.53%	4,988
361	Council Old PS Building	-	-	5,060	9,009	3,334	10,000	10,500	5.00%	10,000
390	Contractual Services	383,703	388,844	440,098	521,139	358,670	579,800	414,350	-28.54%	542,640
391	Council - Donations/Contributions	25,000	25,000	20,000	20,000	20,000	20,000	20,000	0.00%	20,000
391	Police - Drug Task Force	7,879	7,879	7,879	8,115	8,858	8,750	9,500	8.57%	9,188
391	Legal Contract-Civil	47,898	41,072	40,800	44,668	19,586	50,000	50,000	0.00%	50,000
392	Police - TZD Agency Disbursements	-	-	-	-	-	-	-	#DIV/0!	-
395	Police IT Support	-	-	-	1,300	-	10,000	10,000	0.00%	10,000
395	Ambulance-MA Non Federal Share	17,413	12,522	-	17,850	8,649	15,000	8,500	-43.33%	15,000
400	Miscellaneous	23,003	8,855	3,937	8,488	8,190	9,550	10,050	5.24%	10,000
409	Fire Relief Association	85,390	92,246	100,912	116,777	-	100,000	120,000	20.00%	100,000
410	Workers Compensation Insurance	-	140,154	164,272	155,361	103,924	157,375	172,825	9.82%	173,113
420	Vehicle Insurance	-	13,074	14,401	15,945	-	18,525	18,600	0.40%	20,378
430	General Liability Insurance	-	66,312	70,928	77,774	-	85,650	84,150	-1.75%	94,215
450	Trees	109,249	136,339	73,735	60,710	49,773	65,000	45,000	-30.77%	65,000
451	Snow Removal	71,795	-	-	-	-	-	-	#DIV/0!	-
501	Ambulance Staff Quarters	-	-	-	-	-	-	-	n/a	-
840	Merchandise-Non Taxable	8,733	9,058	13,266	11,269	6,824	10,500	13,500	28.57%	10,500
850	Sales Tax	-	-	-	-	-	-	-	#DIV/0!	-
850	Ambulance Provider Tax	12,400	15,162	12,995	10,000	3,250	15,000	13,000	-13.33%	15,000
880	HSL Credit Card Charges	6,234	5,514	6,616	14,560	91	6,000	7,500	25.00%	6,000
900	Police Projects & Programs	704	2,000	1,024	911	526	1,500	1,500	0.00%	1,500
	TOTAL SUPPLIES, GOODS, SERVICES	1,465,138	1,684,645	1,639,138	1,828,869	895,947	1,932,750	1,850,825	-4.24%	1,986,250
500	Land	149,051	-	-	-	-	-	-	#DIV/0!	-
510	Buildings	86,508	-	-	-	-	-	-	#DIV/0!	-
530	Machinery & Equipment	584,026	-	-	-	-	-	-	#DIV/0!	-
730	Interfund Loan - Capital Related	1,822	-	-	-	-	-	-	#DIV/0!	-
	TOTAL CAPITAL OUTLAY	821,407	-	-	-	-	-	-	#DIV/0!	-
	TOTAL OPERATING BUDGETS	$ 6,485,499	$ 6,071,412	$ 6,518,064	$ 6,834,723	$ 3,388,416	$ 7,458,990	$ 7,707,014	3.33%	$ 7,766,833
400	Property Tax Abatement	42,320	41,962	39,141	44,668	-	-	-	#DIV/0!	-
405	Lodging Tax	71,061	75,778	76,264	96,434	33,070	76,000	95,000	25.00%	100,000
530	Capital Outlay - Future Needs	-	-	-	-	-	-	-	#DIV/0!	-
700	Transfers Out	1,003,443	1,142,031	844,889	1,016,734	50,000	838,324	851,324	1.55%	880,240
730	Interfund Loan - PS Building	-	-	-	-	-	-	-	n/a	-
	TOTAL NON OPERATING BUDGETS	1,116,823	1,259,771	960,294	1,157,836	83,070	914,324	946,324	3.50%	980,240
	TOTAL EXPENDITURE BUDGETS	$ 7,602,322	$ 7,331,183	$ 7,478,358	$ 7,992,559	$ 3,471,487	$ 8,373,314	$ 8,653,338	3.34%	$ 8,747,073

City of Lake City
General Fund
Expenditures by Department (less: capital outlay)

	Dept Number	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
Council	44011	$ 84,563	$ 91,242	$ 83,288	$ 93,688	$ 68,224	$ 113,375	$ 113,375
City Administrator	44022	175,818	189,529	197,173	213,332	97,490	217,458	231,375
Clerk/Finance	44051	463,017	487,466	514,022	531,025	220,800	529,523	563,625
Elections	44040	11,008	2,105	14,416	-	1,399	17,750	-
Auditing	44055	28,750	25,100	26,950	26,600	12,250	31,000	32,000
Legal	44060	87,818	77,480	77,676	78,978	43,558	94,000	99,000
Planning - Revenues	34091	144,414	131,320	94,502	125,839	53,620	104,100	125,700
Expenditures	44091	356,117	304,465	315,989	376,182	125,809	352,610	363,225
Net		(211,703)	(173,145)	(221,488)	(250,344)	(72,190)	(248,510)	(237,525)
Police - Revenues	34110	199,432	211,041	213,630	261,105	73,397	216,323	257,025
Expenditures	44110	1,408,567	1,554,694	1,724,557	1,780,286	895,197	1,986,879	2,129,500
Net		(1,209,135)	(1,343,653)	(1,510,927)	(1,519,181)	(821,800)	(1,770,556)	(1,872,475)
Fire - Revenues	34120	177,713	172,295	175,782	211,524	115,738	192,950	214,000
Expenditures	44120	222,877	265,288	270,405	290,548	71,706	283,475	307,525
Net		(45,164)	(92,993)	(94,623)	(79,024)	44,032	(90,525)	(93,525)
Ambulance - Revenues	34140	1,098,957	951,839	985,671	863,065	474,594	1,263,260	897,760
Expenditures	44140	1,390,158	1,532,749	1,677,313	1,674,377	925,881	1,946,370	2,021,079
Net		(291,201)	(580,910)	(691,642)	(811,312)	(451,287)	(683,110)	(1,123,319)
Emergency Mgmt - Revenues	34191	-	-	-	-	-	-	-
Expenditures	44191	41,504	42,177	44,013	44,087	18,388	43,375	37,525
Net		(41,504)	(42,177)	(44,013)	(44,087)	(18,388)	(43,375)	(37,525)
Streets - Revenues	34212	223,196	139,708	161,343	142,238	56,262	107,500	117,500
Expenditures	44212	814,911	810,209	831,783	891,139	527,892	924,050	894,560
Net		(591,715)	(670,501)	(670,440)	(748,901)	(471,631)	(816,550)	(777,060)
Snow Removal - Revenues	34250	-	-	5,903	6,169	2,895	6,500	12,300
Expenditures	44250	-	86,389	48,808	62,886	58,975	92,050	105,550
Net		-	(86,389)	(42,905)	(56,717)	(56,080)	(85,550)	(93,250)
Parks - Revenues	34510	89,500	17,176	17,315	7,162	100	4,250	4,250
Expenditures	44510	220,927	242,632	268,990	297,428	130,525	316,825	315,375
Net		(131,426)	(225,456)	(251,675)	(290,266)	(130,425)	(312,575)	(311,125)
Summer Rec - Revenues	34523	-	-	-	-	-	-	-
Expenditures	44523	10,000	10,000	10,000	10,000	10,000	10,000	-
Net		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	-
Pool - Revenues	34524	24,073	35,089	40,345	46,109	30,255	35,500	42,000
Expenditures	44524	106,235	97,527	102,239	116,836	35,391	131,900	125,950
Net		(82,162)	(62,437)	(61,894)	(70,727)	(5,135)	(96,400)	(83,950)
Hok-Si-La - Revenues *	34543	189,052	220,267	225,477	251,134	165,527	255,500	268,500
Expenditures	44543	241,821	252,360	310,442	347,332	144,932	368,350	367,350
Net		(52,768)	(32,094)	(84,965)	(96,198)	20,595	(112,850)	(98,850)
Total Revenues		$ 2,146,338	$ 1,878,735	$ 1,919,968	$ 1,914,345	$ 972,387	$ 2,185,883	$ 1,939,035
Expenditures		5,664,091	6,071,412	6,518,064	6,834,723	3,388,416	7,458,990	7,707,014
Net		$ (3,517,753)	$ (4,192,677)	$ (4,598,096)	$ (4,920,378)	$ (2,416,029)	$ (5,273,107)	$ (5,767,979)

** Reduced revenues by capital-related revenues*

City of Lake City
2027 Budget - City Council

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44011-120	Council Salaries-Temporary	38,416	38,414	38,371	37,943	19,039	40,000	40,000
101-44011-150	Council FICA	3,061	2,938	2,935	2,902	1,456	3,500	3,500
	TOTAL PERSONNEL	41,477	41,353	41,306	40,845	20,496	43,500	43,500
101-44011-210	Council Operating Supplies	414	656	218	295	61	1,500	1,500
101-44011-220	Council Maint/Repair	150	2,226	1,508	1,152	-	2,500	2,500
101-44011-300	Council Professional Services	411	444	2,445	2,454	-	2,500	2,500
101-44011-320	Council Travel, Conf, School	144	4,017	115	2,203	30	2,000	3,500
101-44011-340	Council Printing/Publishing	6,164	5,924	4,469	5,865	2,838	7,000	7,000
101-44011-360	Council Food Shelf Utilities	3,850	3,890	4,637	4,496	2,136	4,750	5,250
101-44011-361	Council Old PS Building	-	-	5,060	9,009	3,334	10,000	10,500
101-44011-390	Council Contractual	800	800	800	-	12,000	12,000	9,000
101-44011-391	Council Donations	25,000	25,000	20,000	20,000	20,000	20,000	20,000
101-44011-400	Council Miscellaneous	6,153	6,455	2,327	6,980	7,278	7,000	7,500
101-44011-410	Council Workers Compensation Insurance	-	53	85	64	52	100	100
101-44011-430	Council General Liability Insurance	-	425	317	325	-	525	525
	TOTAL SUPPLIES, GOODS, SERVICES	43,086	49,890	41,982	52,843	47,728	69,875	69,875
101-44011-530	Council Capital-Machin/Equip	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 84,563	$ 91,242	$ 83,288	$ 93,688	$ 68,224	$ 113,375	$ 113,375

101-44011-391 Council - Donations		
Lake City Area Arts	$ 5,000	$ 5,000
Lake City Chamber	15,000	15,000
	$ 20,000	$ 20,000

City of Lake City
2027 Budget - City Administrator

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44022-100	City Admin Salaries-Regular	132,927	142,084	147,715	164,456	73,574	159,600	170,525
101-44022-140	City Admin PERA	9,970	10,656	11,097	11,910	5,543	12,075	12,800
101-44022-150	City Admin FICA	9,083	9,822	10,277	11,465	4,999	12,975	13,050
101-44022-160	City Admin Group Health Ins	20,301	20,381	20,653	22,469	12,506	24,800	27,450
101-44022-170	City Admin Longevity	-	-	250	291	333	333	375
	TOTAL PERSONNEL	172,281	182,943	189,992	210,592	96,956	209,783	224,200
101-44022-210	City Admin Operating Supplies	247	1,613	158	206	-	400	400
101-44022-300	City Admin Professional Svcs	-	450	-	-	-	-	-
101-44022-310	City Admin Communication	590	596	598	324	150	300	300
101-44022-320	City Admin Travel, Conf, Sch	2,699	2,695	4,978	800	-	5,000	4,500
101-44022-390	City Admin Contractual	-	-	-	-	-	100	100
101-44022-410	City Admin Workers Compensation Insuranc	-	655	782	726	384	1,100	1,100
101-44022-430	City Admin General Liability Insurance	-	576	666	684	-	775	775
	TOTAL SUPPLIES, GOODS, SERVICES	3,537	6,586	7,182	2,740	534	7,675	7,175
	TOTAL EXPENDITURES	$ 175,818	$ 189,529	$ 197,173	$ 213,332	$ 97,490	$ 217,458	$ 231,375

City of Lake City
2027 Budget - Clerk/Finance

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44051-100	Clerk/Finance Salaries-Regular	321,541	338,244	352,138	356,395	163,649	361,500	390,100
101-44051-110	Clerk/Finance Salaries-Overtim	-	-	-	-	-	-	-
101-44051-140	Clerk/Finance PERA	23,863	25,457	26,082	24,873	12,317	27,200	29,325
101-44051-150	Clerk/Finance FICA	22,430	23,712	25,036	26,291	11,945	29,350	29,900
101-44051-160	Clerk/Finance Group Health Ins	54,904	50,103	47,245	33,221	14,944	29,700	32,700
101-44051-170	Clerk/Finance Longevity	749	1,206	1,082	1,331	582	598	675
	TOTAL PERSONNEL	423,487	438,723	451,582	442,112	203,438	448,348	482,700
101-44051-210	Clerk/Finance Operating Suppli	4,751	2,470	3,283	8,364	560	5,000	5,000
101-44051-300	Clerk/Finance Professional Svc	799	2,082	2,830	20,815	-	3,500	3,500
101-44051-310	Clerk/Finance Communication	1,710	1,676	1,485	1,908	664	2,500	2,500
101-44051-320	Clerk/Finance Travel, Conf, Sc	6,943	7,560	6,061	3,464	519	10,000	10,000
101-44051-340	Clerk/Finance Printing/Publish	621	120	394	225	-	500	500
101-44051-390	Clerk/Finance Contractual	23,454	27,330	41,151	45,775	15,040	50,000	49,750
101-44051-400	Clerk/Finance Miscellaneous	1,253	280	221	63	(5)	550	550
101-44051-410	Clerk/Finance Workers Compensation	-	1,594	1,162	1,748	585	1,650	1,825
101-44051-420	Clerk/Finance Vehicle	-	267	491	1,149	-	1,300	1,300
101-44051-430	Clerk/Finance General Liability Insurance	-	5,363	5,363	5,401	-	6,175	6,000
	TOTAL SUPPLIES, GOODS, SERVICES	39,531	48,743	62,440	88,913	17,362	81,175	80,925
101-44051-530	Clerk/Finance Capital-Mach/Equ	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 463,017	$ 487,466	$ 514,022	$ 531,025	$ 220,800	$ 529,523	$ 563,625

City of Lake City
2027 Budget - Elections

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44040-120	Elections Salaries-Temporary	7,603	-	10,960	-	-	12,500	-
101-44040-140	Elections PERA	-	-	-	-	-	-	-
101-44040-150	Elections FICA	-	-	-	-	-	-	-
	TOTAL PERSONNEL	7,603	-	10,960	-	-	12,500	-
101-44040-210	Elections Operating Supplies	1,827	185	2,231	-	827	2,500	-
101-44040-320	Elections Travel, Conf, School	230	-	150	-	-	500	-
101-44040-340	Elections Printing/Publishing	-	-	55	-	572	250	-
101-44040-390	Elections Contractual	1,349	1,920	1,021	-	-	2,000	-
	TOTAL SUPPLIES, GOODS, SERVICES	3,406	2,105	3,457	-	1,399	5,250	-
101-44040-530	Elections Capital-Machin/Equip	5,244	-	-	-	-	-	
	TOTAL EXPENDITURES	$ 16,253	$ 2,105	$ 14,416	$ -	$ 1,399	$ 17,750	$ -

Elections Capital Machinery/Equipment 400-44040-530	
Poll Books-Wabasha County	$ -

City of Lake City
2027 Budget - Audit

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44055-390	Audit Contractual	28,750	25,100	26,950	26,600	12,250	31,000	32,000

City of Lake City
2027 Budget - Legal

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44060-300	Legal Insurance Deductibles	8,120	4,607	4,965	1,779	8,071	10,000	15,000
101-44060-301	Legal Other Charges	-	1	111	731	-	1,000	1,000
101-44060-390	Legal Contractual-Prosecutions	31,800	31,800	31,800	31,800	15,900	33,000	33,000
101-44060-391	Legal Contractual-Civil	47,898	41,072	40,800	44,668	19,586	50,000	50,000
	TOTAL EXPENDITURES	$ 87,818	$ 77,480	$ 77,676	$ 78,978	$ 43,558	$ 94,000	$ 99,000

City of Lake City
2027 Budget - Planning & Community Development

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44091-100	Planning Salaries-Regular	134,217	152,138	176,997	160,126	68,947	165,410	176,500
101-44091-110	Planning Salaries-Overtime	-	-	-	-	-	-	-
101-44091-140	Planning PERA	9,834	11,464	10,771	12,009	5,171	12,350	13,250
101-44091-150	Planning FICA	9,734	11,369	11,392	11,096	4,939	13,400	13,500
101-44091-160	Planning Group Health Ins	5,513	17,171	23,539	25,864	7,045	28,500	14,000
101-44091-170	Planning Longevity	666	707	-	-	-	-	-
101-44091-190	Planning Unemployment Comp	-	2,429	-	-	-	-	
	TOTAL PERSONNEL	159,964	195,278	222,698	209,096	86,103	219,660	217,250
101-44091-210	Planning Operating Supplies	1,687	1,498	1,722	2,786	485	2,000	3,000
101-44091-300	Planning Professional Services	1,492	452	1,318	1,627	120	1,500	1,750
101-44091-301	Planning Bld Permit Inspection	148,207	76,120	76,414	106,768	29,674	85,000	106,200
101-44091-310	Planning Communication	143	151	137	642	115	1,000	1,000
101-44091-320	Planning Travel, Conf, School	2,422	2,102	1,199	2,914	4,506	3,000	3,000
101-44091-340	Planning Printing/Publishing	1,857	755	2,030	2,051	708	1,500	2,700
101-44091-390	Planning Contractual	26,295	20,381	3,265	43,336	3,691	30,000	20,000
101-44091-400	Planning Miscellaneous	14,048	716	48	397	8	500	500
101-44091-410	Planning Workers Compensation	-	753	846	786	401	1,200	1,325
101-44091-430	Planning General Liability Insurance	-	6,259	6,313	5,779	-	7,250	6,500
	TOTAL SUPPLIES, GOODS, SERVICES	196,153	109,187	93,291	167,086	39,707	132,950	145,975
	TOTAL EXPENDITURES	$ 356,117	$ 304,465	$ 315,989	$ 376,182	$ 125,809	$ 352,610	$ 363,225
101-34091-33180	Planning Refunds/Reimb	649	100	225	65	350	-	-
101-34091-33221	Planning Building Permits	140,457	127,069	86,478	116,560	46,945	100,000	118,000
101-34091-33223	Planning Land Use Applications	1,525	1,580	3,044	4,114	2,000	2,600	3,000
101-34091-33226	Planning Admin Applications	1,784	1,821	4,755	5,100	4,325	1,500	4,700
101-34091-33440	Planning MN Historical Grants	-	-	-	-	-	-	-
	TOTAL PLANNING REVENUES	$ 144,414	$ 131,320	$ 94,502	$ 125,839	$ 53,620	$ 104,100	$ 125,700

City of Lake City
2027 Budget - General Fund Miscellaneous

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44990-190	General Unemployment Comp	-	-	-	-	-	-	-
101-44990-400	General Property Tax Abatement	42,320	41,962	39,141	44,668	-	-	-
101-44990-405	General Lodging Tax Exp	71,061	75,778	76,264	96,434	33,070	76,000	95,000
101-44990-700	General Transfers Out	1,003,443	1,142,031	844,889	1,016,734	50,000	838,324	851,324
101-44990-730	Interfund Loan Payment	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 1,116,823	$ 1,259,771	$ 960,294	$ 1,157,836	$ 83,070	$ 914,324	$ 946,324

City of Lake City
2027 Budget - Police

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44110-100	Police Salaries-Regular	903,260	945,187	1,128,957	1,145,302	571,380	1,271,025	1,365,800
101-44110-110	Police Salaries-Overtime	32,163	25,670	7,401	7,873	1,112	10,000	10,000
101-44110-120	Police Salaries-Temporary	18,199	18,493	5,101	10,771	4,909	10,000	10,000
101-44110-140	Police PERA	155,561	162,170	176,450	196,453	98,395	219,825	237,250
101-44110-150	Police FICA	19,342	25,771	11,986	19,469	9,793	29,900	26,000
101-44110-160	Police Group Health Insurance	176,676	182,049	191,999	194,832	108,364	216,875	238,500
101-44110-170	Police Longevity	5,782	5,450	6,032	6,365	6,698	7,654	8,250
	TOTAL PERSONNEL	1,310,982	1,364,789	1,527,927	1,581,064	800,651	1,765,279	1,895,800
101-44110-210	Police Operating Supplies	34,995	41,772	41,588	31,833	11,963	41,500	41,500
101-44110-220	Police Maint/Repair	12,398	9,638	9,715	10,220	8,854	10,000	10,000
101-44110-230	Police Tools/Equip	459	499	-	-	260	500	500
101-44110-240	Police Books/Periodicals	40	164	48	198	-	200	200
101-44110-270	Police Uniform	10,272	10,494	11,920	11,666	6,062	15,000	15,000
101-44110-300	Police Professional Services	682	2,000	796	907	859	1,000	1,000
101-44110-301	Police Code Enforcement	-	-	767	1,751	290	1,000	1,000
101-44110-310	Police Communication	9,522	9,291	9,776	12,907	4,070	12,500	12,500
101-44110-320	Police Travel, Conf, School	9,644	9,537	9,287	6,063	2,195	11,000	11,000
101-44110-340	Police Printing/Publishing	-	157	-	-	-	750	750
101-44110-390	Police Contractual	10,858	10,399	11,557	21,405	4,866	13,000	18,500
101-44110-391	Police Drug Task Force	7,879	7,879	7,879	8,115	8,858	8,750	9,500
101-44110-392	Police TZD Agency Disbursement	-	-	-	-	-	-	-
101-44110-395	Police IT Support	-	-	-	1,300	-	10,000	10,000
101-44110-400	Police Miscellaneous	133	350	308	-	128	500	500
101-44110-410	Police Workers Compensation Insurance	-	57,744	63,183	62,977	45,615	64,500	70,000
101-44110-420	Police Vehicle Insurance	-	5,695	5,611	6,045	-	6,650	6,750
101-44110-430	Police General Liability Insurance	-	22,287	23,172	22,925	-	23,250	23,500
101-44110-900	Police Projects/Programs	704	2,000	1,024	911	526	1,500	1,500
	TOTAL SUPPLIES, GOODS, SERVICES	97,585	189,905	196,630	199,221	94,546	221,600	233,700
101-44110-530	Police Capital-Machin/Equip	50,812	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	50,812	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 1,459,379	$ 1,554,694	$ 1,724,557	$ 1,780,286	$ 895,197	$ 1,986,879	$ 2,129,500
101-34110-33160	Police Sale of Property	5,226	4,086	-	-	-	-	-
101-34110-33162	Police Donations	-	-	-	-	-	-	-
101-34110-33321	Police Copies	24	-	52	38	-	25	25
101-34110-33323	Police Golf Cart Licenses	3,400	2,650	3,425	3,700	3,025	3,000	3,000
101-34110-33324	Police S.R.O. Contract	45,601	42,141	46,467	48,398	50,635	50,635	60,000
101-34110-33328	Police Dog Licenses	695	3,415	1,580	1,020	360	1,000	1,000
101-34110-33342	Police State Grants	10,233	8,129	6,133	8,600	-	5,000	5,000
101-34110-33343	Police TZD Grant	7,052	-	-	-	-	-	-
101-34110-33354	Police State Aid	95,991	108,894	110,354	152,444	-	127,163	150,000
101-34110-33370	Police Administrative Fines	520	560	3,110	1,610	1,080	500	500
101-34110-33371	Police Parking Fines	8,570	9,320	3,830	2,700	2,950	4,000	5,000
101-34110-33372	Police Court Fines	18,156	22,325	37,090	35,320	13,827	22,500	30,000
101-34110-33377	Police Forfeiture Proceeds	650	7,500	-	-	-	-	-
101-34110-33524	Police Miscellaneous	3,316	2,021	1,590	7,275	1,520	2,500	2,500
	TOTAL POLICE REVENUES	$ 199,432	$ 211,041	$ 213,630	$ 261,105	$ 73,397	$ 216,323	$ 257,025

Police Capital Machinery/Equipment 400-44110-530		
Squad Vehicle	$ 45,000	$ 62,500
Total Police Capital-Machinery/Equip	$ 45,000	$ 62,500

City of Lake City
2027 Budget - Emergency Management

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44191-100	EOC Salaries-Regular	14,484	15,741	17,361	16,776	8,060	15,000	10,000
101-44191-120	EOC Salaries-Temporary	6,120	6,120	6,120	6,120	-	7,500	7,500
101-44191-140	EOC PERA	1,545	1,596	1,626	1,669	605	1,700	1,325
101-44191-150	EOC FICA	1,397	1,494	1,612	1,550	577	1,775	1,350
101-44191-160	EOC Group Health Ins	3,532	3,547	3,705	3,883	1,304	150	100
	TOTAL PERSONNEL	27,078	28,497	30,424	29,998	10,545	26,125	20,275
101-44191-210	EOC Operating Supplies	4,951	3,907	3,912	3,892	2,226	4,000	4,000
101-44191-220	EOC Maint/Repair	7,383	6,499	6,028	6,624	3,712	7,200	7,200
101-44191-300	EOC Professional Services	-	-	-	-	-	-	-
101-44191-310	EOC Communication	1,562	1,546	2,216	2,180	1,891	2,300	2,300
101-44191-320	EOC Travel, Conf, School	530	797	400	314	-	2,500	2,500
101-44191-410	EOC Workers Compensation Insurance	-	98	113	125	14	150	150
101-44191-430	EOC General Liability Insurance	-	833	920	954	-	1,100	1,100
	TOTAL SUPPLIES, GOODS, SERVICES	14,426	13,680	13,589	14,089	7,843	17,250	17,250
101-44191-530	EOC Capital-Machin/Equip	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 41,504	$ 42,177	$ 44,013	$ 44,087	$ 18,388	$ 43,375	$ 37,525

EOC Capital Machinery/Equipment 400-44191-530

City of Lake City
2027 Budget - Fire

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44120-120	Fire Salaries-Temporary	83,301	87,379	92,004	97,519	38,784	95,000	95,000
101-44120-140	Fire PERA	-	-	-	-	-	-	-
101-44120-150	Fire FICA	6,366	6,633	6,948	7,389	2,952	8,500	8,500
101-44120-160	Fire Group Health Insurance	-	-	546	809	212	650	650
	TOTAL PERSONNEL	89,667	94,011	99,498	105,716	41,948	104,150	104,150
101-44120-210	Fire Operating Supplies	25,514	17,275	23,613	10,227	4,805	17,500	20,000
101-44120-220	Fire Maint/Repair	11,838	23,398	14,823	27,583	11,384	30,000	30,000
101-44120-300	Fire Professional Services	2,290	3,898	4,131	5,269	2,421	3,000	3,000
101-44120-310	Fire Communication	2,324	8,627	2,548	2,748	1,150	3,000	3,250
101-44120-320	Fire Travel, Conf, School	5,327	8,644	6,409	6,107	1,543	7,000	7,000
101-44120-340	Fire Printing/Publishing	528	696	696	680	-	800	800
101-44120-390	Fire Contractual	-	-	-	-	-	-	-
101-44120-409	Fire Relief Assn Disbursements	85,390	92,246	100,912	116,777	-	100,000	120,000
101-44120-410	Fire Workers Compensation Insurance	-	12,367	13,724	11,206	8,454	13,250	14,575
101-44120-420	Fire Vehicle Insurance	-	2,581	3,176	3,391	-	3,750	3,750
101-44120-430	Fire General Liability Insurance	-	1,545	875	845	-	1,025	1,000
	TOTAL SUPPLIES, GOODS, SERVICES	133,210	171,277	170,907	184,832	29,757	179,325	203,375
101-44120-530	Fire Capital-Machin/Equip	366,315	-	-	-	-	-	
101-44120-730	Fire Interfund Loan Payment	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	366,315	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 589,192	$ 265,288	$ 270,405	$ 290,548	$ 71,706	$ 283,475	$ 307,525
101-34120-33160	Fire Sale of Property	20,335	-	-	-	-	-	-
101-34120-33162	Fire Donations	9,098	7,550	4,000	365	170	-	-
101-34120-33425	Fire Calls	5,390	4,854	2,396	7,250	-	2,500	2,500
101-34120-33426	Fire Township Contracts	73,648	80,033	84,542	102,870	110,449	110,450	111,500
101-34120-33455	Fire State Aid	65,390	72,246	80,912	96,777	1,000	80,000	100,000
101-34120-33524	Fire Misc Refund/Reimb	3,853	7,612	3,932	4,262	4,119	-	-
	TOTAL FIRE REVENUES	$ 177,713	$ 172,295	$ 175,782	$ 211,524	$ 115,738	$ 192,950	$ 214,000

Fire Capital Machinery/Equipment 400-44120-530		
Ladder Truck Lease	$ 40,713	
Pumper Truck Lease	169,100	
i-Pads	6,500	
Turnout Gear		$ 25,000
Total Fire Capital-Machinery/Equip	$ 216,313	$ 25,000

City of Lake City
2027 Budget - Ambulance

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44140-100	Ambulance Salaries-Regular	756,812	807,641	948,800	930,306	429,226	1,044,950	1,093,875
101-44140-110	Ambulance Salaries-Overtime	37,057	56,865	40,475	62,847	42,635	67,500	67,500
101-44140-115	Ambulance Casual Paramedic/EMT	123,365	95,099	111,874	106,916	139,069	175,000	175,000
101-44140-120	Ambulance Volunteer EMT's	26,353	45,242	58,868	50,511	11,174	35,000	35,000
101-44140-140	Ambulance PERA	61,641	70,178	75,284	85,087	45,168	99,575	103,075
101-44140-150	Ambulance FICA	69,263	74,424	85,897	85,632	45,510	107,000	105,125
101-44140-160	Ambulance Group Health Ins	108,270	106,924	102,626	98,275	68,023	127,175	170,550
101-44140-170	Ambulance Longevity	874	1,373	1,747	2,371	1,830	3,370	2,704
101-44140-190	Ambulance Unemployment Comp	-	-	151	-	-	1,000	1,000
	TOTAL PERSONNEL	1,183,634	1,257,747	1,425,724	1,421,945	782,637	1,660,570	1,753,829
101-44140-210	Ambulance Operating Supplies	87,350	93,040	86,586	81,060	48,648	95,000	90,000
101-44140-220	Ambulance Maint/Repair	11,604	21,667	11,674	12,119	3,761	13,000	13,000
101-44140-240	Ambulance Books/Periodicals	-	-	-	-	-	-	-
101-44140-270	Ambulance Uniform	5,084	8,122	5,777	5,529	4,510	6,200	6,200
101-44140-300	Ambulance Professional Service	1,984	2,653	1,154	1,162	665	1,500	1,500
101-44140-310	Ambulance Communication	5,958	5,868	5,847	5,862	2,273	6,000	6,000
101-44140-320	Ambulance Travel, Conf, School	480	1,137	248	891	-	1,000	1,000
101-44140-321	Ambulance Training Classes	9,627	14,557	11,260	9,443	8,639	11,000	11,000
101-44140-340	Ambulance Printing/Publishing	449	604	169	131	451	250	500
101-44140-390	Ambulance Contractual	53,181	55,358	62,742	53,263	30,845	70,000	60,000
101-44140-395	Ambulance MA Non-Federal Share	17,413	12,522	-	17,850	8,649	15,000	8,500
101-44140-400	Ambulance Miscellaneous	994	1,053	1,033	1,048	782	1,000	1,000
101-44140-410	Ambulance Workers Compensation	-	37,369	45,381	47,539	30,772	43,000	48,000
101-44140-420	Ambulance Vehicle Insurance	-	1,361	1,533	1,221	-	1,800	1,800
101-44140-430	Ambulance General Liability Insurance	-	4,528	5,190	5,313	-	6,050	5,750
	TOTAL SUPPLIES, GOODS, SERVICES	194,124	259,840	238,594	242,432	139,995	270,800	254,250
101-44140-530	Ambulance Capital-Machin/Equip	40,300	-	-	-	-	-	
101-44140-730	Ambulance Interfund Loan Pymt	828	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	41,128	-	-	-	-	-	-
101-44140-850	Ambulance Provider Tax	12,400	15,162	12,995	10,000	3,250	15,000	13,000
	TOTAL EXPENDITURES	$ 1,431,285	$ 1,532,749	$ 1,677,313	$ 1,674,377	$ 925,881	$ 1,946,370	$ 2,021,079
101-34140-33018	Amb Special Asmts-Current	20,361	10,062	6,775	2,327	-	-	-
101-34140-33160	Ambulance Sale on Property	-	-	-	-	-	-	-
101-34140-33162	Ambulance Donations	8,240	3,810	5,500	250	1,500	-	-
101-34140-33163	Ambulance Federal Grants	-	-	-	-	-	-	-
101-34140-33520	Ambulance MA Supplement	43,991	30,946	3,567	36,548	-	32,500	17,000
101-34140-33522	Ambulance Residential Calls	1,013,875	885,877	1,080,501	807,246	366,305	1,150,000	800,000
101-34140-33521	Ambulance Residential-Contra	-	-	(149,079)	-	-	-	-
101-34140-33523	Ambulance Township Contracts	-	-	-	-	50,600	62,760	62,760
101-34140-33524	Ambulance Misc Refunds/Reimb	3,568	3,098	3,554	6,314	42,794	2,000	2,000
101-34140-33525	Ambulance Revenue Recaptures	2,684	-	-	-	-	-	-
101-34140-33526	Ambulance Agency Collections	7	1,285	10,074	4,448	2,120	-	-
101-34140-33529	Ambulance Training Revenue	6,231	16,761	24,779	5,932	11,275	16,000	16,000
101-34140-33542	Ambulance State Grants	-	-	-	-	-	-	-
	TOTAL AMBULANCE REVENUES	$ 1,098,957	$ 951,839	$ 985,671	$ 863,065	$ 474,594	$ 1,263,260	$ 897,760

Ambulance Capital Machinery/Equipment 400-44140-530	
Ambulance	$ 207,500

City of Lake City
2027 Budget - Streets

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44212-100	Streets Salaries-Regular	286,733	280,296	328,687	363,837	168,664	389,975	417,275
101-44212-110	Streets Salaries-Overtime	219	801	1,271	711	27	2,000	2,000
101-44212-120	Streets Salaries-Temporary	1,610	-	-	-	-	-	-
101-44212-130	Streets Salaries-On Call	-	561	-	1,776	176	-	2,000
101-44212-140	Streets PERA	23,340	22,460	25,797	27,803	13,943	29,800	32,150
101-44212-150	Streets FICA	21,966	20,121	23,415	24,216	12,829	32,700	33,000
101-44212-160	Streets Group Health Insurance	51,888	38,971	47,780	53,222	27,987	56,025	63,600
101-44212-170	Streets Longevity	1,152	2,278	2,334	2,357	2,063	2,800	3,185
101-44212-190	Unemployment Compensation	-	-	-	-	-	-	-
	TOTAL PERSONNEL	386,908	365,487	429,284	473,922	225,689	513,300	553,210
101-44212-210	Streets Operating Supplies	42,842	37,938	36,557	43,816	8,573	61,000	61,000
101-44212-220	Streets Maint/Repair	30,068	56,306	18,775	54,584	6,694	15,000	55,000
101-44212-230	Streets Tools/Equip	4,551	4,107	7,099	6,293	5,191	11,500	8,500
101-44212-300	Streets Professional Services	17,079	25,946	25,593	1,922	4,475	8,500	18,500
101-44212-310	Streets Communication	1,393	1,200	1,232	2,848	1,241	1,500	1,500
101-44212-320	Streets Travel, Conf, School	3,132	2,927	2,587	1,063	-	4,500	3,500
101-44212-340	Streets Printing/Publishing	555	446	1,247	1,425	463	500	500
101-44212-390	Streets Contractual	147,340	158,717	205,170	220,423	217,482	218,200	121,100
101-44212-400	Streets Miscellaneous	-	-	-	-	-	-	-
101-44212-410	Streets Workers Comp Insurance	-	15,339	23,888	16,083	8,312	15,800	17,500
101-44212-420	Streets Vehicle Insurance	-	2,155	2,728	3,210	-	3,750	3,750
101-44212-430	Streets General Liability Insurance	-	3,304	3,889	4,840	-	5,500	5,500
101-44212-450	Streets Trees	109,249	136,339	73,735	60,710	49,773	65,000	45,000
101-44212-451	Streets Snow Removal	71,795	-	-	-	-	-	-
	TOTAL SUPPLIES, GOODS, SERVICES	428,004	444,722	402,498	417,216	302,204	410,750	341,350
101-44212-500	Streets Capital-Land	-	-	-	-	-	-	-
101-44212-510	Streets Capital-Building	-	-	-	-	-	-	-
101-44212-530	Streets Capital-Machin/Equip	104,541	-	-	-	-	-	
101-44212-730	Streets Interfund Loan Payment	994	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	105,535	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 920,447	$ 810,209	$ 831,783	$ 891,139	$ 527,892	$ 924,050	$ 894,560
101-34212-33160	Streets Sale of Property	25,250	873	-	-	-	-	-
101-34212-33162	Streets Donations	14,905	1,777	3,671	-	-	-	-
101-34212-33440	Streets State Grants	72,749	25,018	49,784	445	-	-	-
101-34212-33524	Street Misc Refunds/Reimb	1,493	2,542	3,613	20,888	253	-	-
101-34212-33620	Street Tree Fees	7,585	11,588	3,850	3,575	825	5,000	5,000
101-34212-33631	Street Snow Removal-DOT	5,458	5,649	-	-	-	-	-
101-34212-33634	Street Right-of-Way Fees	16,279	13,250	12,000	12,553	4,000	12,500	12,500
101-34212-33658	Street State Municipal Maint	79,477	79,011	85,950	94,933	48,965	90,000	100,000
	TOTAL STREET REVENUES	$ 223,196	$ 139,708	$ 161,343	$ 142,238	$ 56,262	$ 107,500	$ 117,500

Street Capital 400-44212-500 thru 530		
Plow Truck	$ 350,000	
Public Works Storm Water Pond *(transfer)*		$ -
Rip Rap Sportsman's Club *(grant dependent half)*		200,000
Sealcoat with Replay *(removed)*		-
Total Street Capital-Mach/Equip	$ 350,000	$ 200,000

City of Lake City
2027 Budget - Snow Removal

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44250-100	Snow Removal Salaries-Regular	-	16,409	5,382	11,237	7,693	20,000	20,000
101-44250-110	Snow Removal Salaries-Overtime	-	8,126	3,511	8,331	8,517	6,500	6,500
101-44250-130	Snow Removal Salaries-On Call	-	3,479	4,666	10,749	1,793	5,500	5,500
101-44250-140	Snow Removal PERA	-	1,540	832	1,885	1,160	2,400	2,400
101-44250-150	Snow Removal FICA	-	2,069	1,003	1,442	2,131	2,500	2,500
101-44250-160	Snow Removal Group Health Insurance	-	2,253	1,908	2,557	2,752	2,650	2,650
	TOTAL PERSONNEL	-	33,877	17,303	36,200	24,046	39,550	39,550
101-44250-210	Snow Removal Operating Supplies	-	29,540	25,392	20,139	27,884	40,500	54,000
101-44250-220	Snow Removal Maint/Repair	-	18,691	6,113	6,547	4,169	6,500	6,500
101-44250-320	Snow Removal Travel, Conf, School	-	-	-	-	-	500	500
101-44250-390	Snow Removal Contractual	-	4,281	-	-	2,875	5,000	5,000
101-44250-400	Snow Removal Miscellaneous	-	-	-	-	-	-	-
	TOTAL SUPPLIES, GOODS, SERVICES	-	52,511	31,505	26,686	34,928	52,500	66,000
101-44250-530	Snow Removal Capital-Machin/Equip	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ -	$ 86,389	$ 48,808	$ 62,886	$ 58,975	$ 92,050	$ 105,550
101-34250-33631	Snow Removal-DOT	-	-	5,903	6,169	-	6,500	6,500
101-34250-33632	Snow County Aid	-	-	-	-	2,895	-	5,800
	TOTAL SNOW REMOVAL REVENUES	$ -	$ -	$ 5,903	$ 6,169	$ 2,895	$ 6,500	$ 12,300

***In an effort to better track costs, Snow Removal Department was created instead of all expenses being on one line in Street Department. The 2023 Budget was the first attempt towards illustrating for these expenses separately.*

City of Lake City
2027 Budget - Parks

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44510-100	Parks Salaries-Regular	95,946	98,568	117,399	128,978	59,867	123,325	133,000
101-44510-110	Parks Salaries-Overtime	784	1,546	925	2,996	378	1,000	3,500
101-44510-120	Parks Salaries-Temporary	25,499	34,610	28,218	23,378	5,078	25,000	25,000
101-44510-130	Parks Salaries-On Call	-	3,604	2,292	5,643	1,102	-	-
101-44510-140	Parks PERA	7,348	7,786	8,345	9,675	4,583	11,225	11,750
101-44510-150	Parks FICA	9,172	10,419	11,122	11,635	4,923	12,125	12,500
101-44510-160	Parks Group Health Insurance	13,172	12,852	14,437	17,165	9,797	22,875	24,325
101-44510-170	Parks Longevity	1,173	1,167	1,331	1,304	1,348	1,350	1,400
101-44510-190	Park Unemployment Compensation	-	-	1,530	7,788	-	5,000	7,500
	TOTAL PERSONNEL	153,094	170,551	185,599	208,562	87,076	201,900	218,975
101-44510-210	Parks Operating Supplies	34,373	39,089	39,882	35,471	13,116	35,300	32,300
101-44510-220	Parks Maint/Repair	4,703	4,299	7,788	16,042	5,423	7,500	9,000
101-44510-230	Parks Tools/Equip	1,499	1,506	2,085	2,024	486	2,000	2,000
101-44510-300	Parks Professional Services	178	(264)	51	247	-	1,000	1,000
101-44510-310	Parks Communication	216	22	454	489	300	250	750
101-44510-320	Parks Travel, Conf, School	1,407	109	2	89	-	800	800
101-44510-340	Parks Printing/Publishing	165	-	-	188	365	-	-
101-44510-390	Parks Contractual	25,290	12,094	18,015	17,130	19,377	48,000	30,300
101-44510-410	Parks Workers Comp Insurance	-	6,082	5,727	5,841	4,382	7,250	8,000
101-44510-420	Parks Vehicle Insurance	-	632	472	512	-	825	750
101-44510-430	Parks General Liability Insurance	-	8,512	8,916	10,835	-	12,000	11,500
	TOTAL SUPPLIES, GOODS, SERVICES	67,832	72,081	83,391	88,865	43,449	114,925	96,400
101-44510-500	Parks Capital-Land	149,051	-	-	-	-	-	-
101-44510-530	Parks Capital-Machin/Equip	10,800	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	159,851	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 380,778	$ 242,632	$ 268,990	$ 297,428	$ 130,525	$ 316,825	$ 315,375
101-34510-33160	Parks Sale of Property	4,300	3,854	-	-	-	-	-
101-34510-33161	Park George Patton Trust	4,000	4,000	4,000	4,000	-	4,000	4,000
101-34510-33162	Park Donations	8,414	7,041	13,222	3,000	-	-	-
101-34510-33440	Park State Grants	70,438	-	-	-	-	-	-
101-34510-33524	Park Misc Refund/Reimb	1,855	2,030	-	-	-	-	-
101-34510-33740	Park Access Fees	-	-	-	-	100	-	-
101-34510-33764	Park Roschen Fish Cln Station	493	251	93	162	-	250	250
	TOTAL PARK REVENUES	$ 89,500	$ 17,176	$ 17,315	$ 7,162	$ 100	$ 4,250	$ 4,250

Parks Capital 400-44510-520 thru 530		
Mower	$ 9,000	
Dock Replacement *(with additional donations)*	30,000	-
Pier Flagpole *(utilities and donation)*	35,000	
Parks Shed Boiler	13,000	
Underwood Park Rec Area Imp *(grant dependent half)*		410,838
Total Parks Capital-Machinery/Equip	$ 87,000	$ 410,838

City of Lake City
2027 Budget - Hok-Si-La

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44543-100	HSL Salaries-Regular	119,178	79,041	105,166	84,215	61,351	112,200	117,550
101-44543-110	HSL Salaries-Overtime	-	74	114	24	424	-	-
101-44543-120	HSL Salaries-Temporary	23,903	32,419	32,928	58,969	11,911	45,000	50,000
101-44543-130	HSL Salaries-On Call	-	-	532	162	283	-	500
101-44543-140	HSL PERA	7,185	5,783	8,116	7,775	4,258	8,500	8,850
101-44543-150	HSL FICA	9,622	8,020	9,978	10,413	5,230	12,550	13,075
101-44543-160	HSL Group Health Insurance	16,611	17,876	22,150	16,153	13,559	22,675	24,175
101-44543-170	HSL Longevity	832	-	-	-	-	-	-
101-44543-190	HSL Unemployment Compensation	-	-	1,634	6,375	2,798	5,000	7,500
	TOTAL PERSONNEL	177,331	143,213	180,618	184,086	99,814	205,925	221,650
101-44543-210	HSL Operating Supplies	18,926	27,284	39,447	35,826	6,756	29,200	32,700
101-44543-220	HSL Maint/Repair	12,860	9,679	16,012	14,863	3,215	16,200	16,200
101-44543-230	HSL Tools/Equip	695	2,490	583	-	-	1,500	1,300
101-44543-300	HSL Professional Services	2,965	3,795	4,057	7,982	5,649	6,500	5,300
101-44543-310	HSL Communication	2,916	3,652	2,785	2,882	3,401	7,900	3,000
101-44543-320	HSL Travel, Conf, School	-	-	195	520	254	300	1,500
101-44543-340	HSL Printing/Publishing	1,777	1,092	595	1,413	471	1,500	3,100
101-44543-390	HSL Contractual	8,960	29,716	27,627	51,407	14,344	57,500	35,600
101-44543-400	HSL Miscellaneous	423	0	-	-	-	-	-
101-44543-410	HSL Workers Comp Insurance	-	6,082	5,727	5,841	4,113	6,875	7,500
101-44543-420	HSL Vehicle Insurance	-	384	391	417	-	450	500
101-44543-430	HSL General Liability Insurance	-	10,403	12,523	16,265	-	18,000	18,000
101-44543-840	HSL Resale Merch-Non Tax	8,733	9,058	13,266	11,269	6,824	10,500	13,500
101-44543-880	HSL Credit Card Charges	6,234	5,514	6,616	14,560	91	6,000	7,500
	TOTAL SUPPLIES, GOODS, SERVICES	64,489	109,148	129,825	163,246	45,118	162,425	145,700
101-44543-510	HSL Capital-Building	86,508	-	-	-	-	-	-
101-44543-530	HSL Capital-Machin/Equip	6,015	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	92,523	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 334,343	$ 252,360	$ 310,442	$ 347,332	$ 144,932	$ 368,350	$ 367,350
101-34543-33140	HSL Non Profit Dining Hall	1,998	914	2,085	1,723	-	-	-
101-34543-33141	HSL Non Profit Camping Fees	-	2,368	3,001	2,917	-	-	-
101-34543-33142	HSL Non Profit Screen Shelters	632	600	457	1,099	-	-	-
101-34543-33143	HSL Concessions Non-Taxable	8,011	6,802	11,017	12,038	4,636	10,000	10,000
101-34543-33160	HSL Sale of Property	-	-	-	-	-	-	-
101-34543-33162	HSL Park Donations	1,887	1,474	1,930	1,225	372	1,000	1,000
101-34543-33180	HSL Misc Refunds/Reimb	-	-	353	-	-	-	-
101-34543-33699	HSL Casey Albert O'Neil Grant	-	-	-	-	-	-	-
101-34543-33728	Rental Revenue	-	-	-	1,806	369	-	2,000
101-34543-33841	HSL Regular Camping	-	91,737	100,699	89,935	48,234	107,000	107,000
101-34543-33842	HSL Peak Season Camping	88,051	-	-	-	-	-	-
101-34543-33843	HSL Dining Hall Rentals	10,881	23,122	10,994	10,175	11,059	21,500	21,500
101-34543-33844	HSL Fire Wood Sales	12,824	15,636	19,780	19,037	6,545	15,000	15,000
101-34543-33845	HSL Sleeping Cabin Rentals	52,030	56,680	55,528	93,638	85,615	80,000	90,000
101-34543-33846	HSL Concessions	2,509	6,553	6,214	4,614	1,812	6,500	6,500
101-34543-33847	HSL Screen Shelters	8,669	9,606	9,653	7,129	5,046	10,500	10,000
101-34543-33848	HSL Showers	1,562	1,402	1,575	3,613	635	2,000	3,500
101-34543-33849	HSL Chapel	-	3,373	2,193	2,185	1,204	2,000	2,000
	TOTAL HOK-SI-LA REVENUES	$ 189,052	$ 220,267	$ 225,477	$ 251,134	$ 165,527	$ 255,500	$ 268,500

HSL Capital 400-44543-500 thru 530		
Water/Sewer Extension *(Carryover)*	$ 294,936	
Re-Roof Buildings *(carryover-moved 2027 to 2029)*	76,569	$ -
Waterline Upgrades *(carryover)*	71,856	
Kayak Station *(moved to 2030)*		-
Total HSL Capital-Machinery/Equip	$ 443,361	$ -

City of Lake City
2027 Budget - Summer Recreation

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44523-120	Summer Rec Salaries-Temporary	-	-	-	-	-	-	-
101-44523-150	Summer Rec FICA	-	-	-	-	-	-	-
	TOTAL PERSONNEL	-	-	-	-	-	-	-
101-44523-210	Summer Rec Operating Supplies	-	-	-	-	-	-	-
101-44523-310	Summer Rec Communication	-	-	-	-	-	-	-
101-44523-340	Summer Rec Printing/Publishing	-	-	-	-	-	-	-
101-44523-390	Summer Rec Contractual	10,000	10,000	10,000	10,000	10,000	10,000	-
	TOTAL SUPPLIES, GOODS, SERVICES	10,000	10,000	10,000	10,000	10,000	10,000	-
	TOTAL EXPENDITURES	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
101-34523-33921	Summer Rec Trips	-	-	-	-	-	-	-
101-34523-33922	Summer Rec Programs	-	-	-	-	-	-	-
	TOTAL SUMMER REC REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Lake City
2027 Budget - Swimming Pool

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
101-44524-110	Pool Salaries-Overtime	-	334	271	-	-	-	-
101-44524-120	Pool Salaries-Temporary	60,796	64,968	61,051	57,329	11,902	70,000	75,000
101-44524-150	Pool FICA	4,651	4,996	4,691	4,386	1,106	5,650	5,750
101-44524-160	Pool-Health Insurance	-	-	-	-	64	-	350
	TOTAL PERSONNEL	65,447	70,298	66,014	61,715	13,072	75,650	81,100
101-44524-210	Pool Operating Supplies	10,723	8,103	13,644	16,357	9,173	18,000	17,500
101-44524-220	Pool Maint/Repair	12,333	13,077	15,109	30,527	5,070	28,500	16,500
101-44524-310	Pool Communication	857	803	1,036	1,152	952	1,000	1,250
101-44524-320	Pool Travel, Conf, School	1,250	-	-	-	4,611	1,250	1,600
101-44524-340	Pool Printing/Publishing	-	-	-	1,053	1,674	1,000	1,250
101-44524-390	Pool Contractual	15,625	949	-	-	-	-	-
101-44524-410	Pool Workers Comp Insurance	-	2,019	3,653	2,424	840	2,500	2,750
101-44524-430	Pool General Liability Insurance	-	2,276	2,783	3,607	-	4,000	4,000
	TOTAL SUPPLIES, GOODS, SERVICES	40,788	27,228	36,225	55,121	22,319	56,250	44,850
101-44524-530	Pool Capital-Machin/Equip	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 106,235	$ 97,527	$ 102,239	$ 116,836	$ 35,391	$ 131,900	$ 125,950
101-34524-33162	Pool Donations	-	-	-	15,148	11,520	-	-
101-34524-33961	Pool Family Passes	13,175	13,931	16,199	12,587	8,084	15,000	20,000
101-34524-33962	Pool Season Passes	3,066	3,955	2,987	3,081	1,371	3,000	4,500
101-34524-33963	Pool Daily Passes	7,283	6,605	7,061	5,104	935	7,500	5,000
101-34524-33964	Pool Concessions	-	92	5	-	-	-	-
101-34524-33965	Pool Swimming Lessons	-	10,432	13,916	10,176	8,344	10,000	12,500
101-34524-33966	Pool Misc Refunds/Reimb	549	75	177	14	1	-	-
	TOTAL POOL REVENUES	$ 24,073	$ 35,089	$ 40,345	$ 46,109	$ 30,255	$ 35,500	$ 42,000

City of Lake City
2027 Budget - Library

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
210-32100-33011	Property Taxes-Current	149,722	156,677	170,116	174,301	-	206,625	195,950
210-32100-33012	Property Taxes-Delinquent	794	721	1,715	585	-	-	-
210-32100-33091	Transfers In	60,000	60,000	60,000	60,000	-	60,000	60,000
210-32100-33122	Copies, Notary	2,216	3,473	2,760	4,137	1,679	1,000	2,500
210-32100-33130	Interest on Investments	(8,868)	11,042	12,226	18,928	-	5,000	10,000
210-32100-33153	County SELCO Revenue	64,923	67,927	70,347	71,735	36,713	73,000	72,300
210-32100-33161	George Patton Trust	99,361	87,572	78,166	96,616	42,133	90,000	120,000
210-32100-33162	Library Donations	14,546	19,101	16,315	71,762	15,543	2,310	
210-32100-33180	Miscellaneous Refund/Reimb	50	80	11	-	-	-	-
210-32100-33263	Library Federal Grants	-	-	-	-	-	-	-
210-32100-33373	Fines, Fees, Rentals	425	453	975	831	190	250	250
210-32100-33374	Room Rental	-	-	-	-	-	-	-
	TOTAL REVENUES	$ 383,169	$ 407,046	$ 412,631	$ 498,894	$ 96,259	$ 438,185	$ 461,000
210-45210-100	Library Salaries-Regular	65,685	74,411	79,494	88,320	43,146	93,750	100,000
210-45210-120	Library Salaries-Part Time	99,562	108,913	112,403	131,233	68,209	167,450	179,500
210-45210-140	Library PERA	10,113	11,887	12,519	14,786	7,546	17,750	18,775
210-45210-150	Library FICA	12,539	13,972	14,625	16,736	8,486	21,150	21,400
210-45210-160	Library Group Health Insurance	1,427	480	446	495	645	500	5,075
210-45210-170	Library Longevity	-	-	-	-	-	-	-
210-45210-190	Library Unemployment	-	-	593	972	-	-	-
	TOTAL PERSONNEL	$ 189,326	$ 209,662	$ 220,080	$ 252,541	$ 128,031	$ 300,600	$ 324,750
210-45210-210	Library Operating Supplies	10,319	15,338	10,443	15,047	4,364	10,053	9,500
210-45210-220	Library Maint & Repair	-	-	37	4,099	193	1,500	1,500
210-45210-240	Library Books & Materials	36,894	36,783	29,732	31,702	14,452	40,000	38,000
210-45210-310	Library Communication	190	1	-	-	-	-	-
210-45210-320	Library Travel, Conf, School	3,602	2,581	2,054	2,993	203	3,000	3,000
210-45210-340	Library Printing/Publishing	589	-	-	-	-	-	-
210-45210-380	Library Rental	-	-	-	-	-	-	-
210-45210-390	Library Contractual	22,782	20,450	17,160	18,858	13,240	21,000	22,500
210-45210-391	Library Programs	6,907	6,540	4,271	4,839	3,300	5,000	6,000
210-45210-400	Library Miscellaneous	-	-	-	-	-	-	-
210-45210-401	Donation Expenses	-	-	5,651	11,964	2,347	1,758	-
210-45210-410	Library Workers Compensation	-	860	900	702	456	1,050	1,250
210-45210-430	Library General Liability Insurance	-	1,098	1,298	1,417	-	1,975	1,750
210-45210-700	Library Transfers Out	44,500	44,650	106,250	43,190	-	113,575	52,750
	TOTAL SUPPLIES, GOODS, SERVICES	$ 125,782	$ 128,302	$ 177,796	$ 134,811	$ 38,555	$ 198,910	$ 136,250
	TOTAL EXPENDITURES	$ 315,108	$ 337,964	$ 397,876	$ 387,352	$ 166,586	$ 499,510	$ 461,000
	TOTAL REVENUES OVER EXPENDITURES	$ 68,061	$ 69,082	$ 14,755	$ 111,542	$ (70,327)	$ (61,325)	$ -

210-45210-700 Transfers Out				
Building Maintenance	$ 52,250	$ 52,250	$ 52,750	
Capital Project Fund *(Library Window P.*	$ 61,325	$ 61,325		
Total Transfers	$ 113,575	$ 113,575	$ 52,750	

210-32100-33091 Transfers In				
Water Fund	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Sewer Fund	2,500	2,500	2,500	2,500
Marina	25,000	25,000	25,000	25,000
Electric Fund	30,000	30,000	30,000	30,000
Total Transfers	$ 60,000	$ 60,000	$ 60,000	$ 60,000

City of Lake City
2027 Budget - Debt Service Funds

Total Debt Service Levy **$ 651,094**

** The 2012A Street Reconstruction Bonds and 2013B Refunding Bonds were paid off in 2021. The 2013A Street Reconstruction Bonds and 2015A Refunding were paid off in 2022. All those bonds have been removed from illustration since there will be no future activity.*

***The City will be issuing debt for street construction project in 2026.*

2018A Street Reconstruction Bonds *Pay off 2028-2029*

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
368-33680-33011	2018A Property Tax-Current	97,200	100,033	97,872	94,436	-	97,440	97,463
368-33680-33012	2018A Property Tax-Delinquent	549	965	1,019	112	-	-	-
368-33680-33091	2018A Transfers In	-	-	-	-	-	-	-
368-33680-33130	2018A Interest on Investments	(2,151)	2,088	1,806	2,614	-	-	-
368-33680-39310	2018A GO Bond Proceeds	-	-	-	-	-	-	-
368-43368-300	2018A Professional Services	430	300	800	500	-	1,000	1,000
368-43368-600	2018A Debt-Principal	75,000	75,000	80,000	80,000	80,000	80,000	85,000
368-43368-610	2018A Debt-Interest	18,375	16,125	13,800	11,400	9,000	9,000	6,525
368-43368-620	2018A Paying Agent Fee	495	495	495	495	495	500	500
	NET ACTIVITY	1,297	11,165	5,602	4,767	(89,495)	6,940	4,438

12/31/25 Cash Balance $122,781

2021A Street Reconstruction Bonds *Pay off 2027*

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
369-33690-33011	2021A Property Tax-Current	206,352	204,763	205,656	204,598	-	204,980	-
369-33690-33012	2021A Property Tax-Delinquent	1,164	1,977	968	241	-	-	-
369-33690-33091	2021A Transfers In	-	-	-	-	-	-	-
369-33690-33130	2021A Interest on Investments	(3,348)	3,258	2,678	4,140	-	-	-
369-33690-39310	2021A GO Bond Proceeds	-	-	-	-	-	-	-
369-43369-300	2021A Professional Services	430	300	-	-	-	500	500
369-43369-600	2021A Debt-Principal	-	185,000	186,000	188,000	191,000	191,000	193,000
369-43369-610	2021A Debt-Interest	12,652	9,781	7,648	5,497	2,208	3,318	1,109
369-43369-620	2021A Paying Agent Fee	-	-	-	-	-	-	-
	NET ACTIVITY	191,087	14,918	15,654	15,482	(193,208)	10,162	(194,609)

12/31/25 Cash Balance $245,560

2023A Street Reconstruction Bonds *Pay off 2034*

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
370-33700-33011	2023A Property Tax-Current	-	-	150,990	145,063	-	145,950	140,963
370-33700-33012	2023A Property Tax-Delinquent	-	-	152	148	-	-	-
370-33700-33091	2023A Transfers In	-	-	-	-	-	-	-
370-33700-33130	2023A Interest on Investments	-	-	1,346	2,988	-	-	-
370-33700-39310	2023A GO Bond Proceeds	-	-	-	-	-	-	-
370-43370-300	2023A Professional Services	-	-	500	500	-	1,000	1,000
370-43370-600	2023A Debt-Principal	-	-	-	75,000	90,000	90,000	95,000
370-43370-610	2023A Debt-Interest	-	-	35,414	50,375	46,250	46,250	41,625
370-43370-620	2023A Paying Agent Fee	-	-	-	495	300	500	500
	NET ACTIVITY	-	-	116,574	21,829	(136,550)	8,200	2,838

12/31/25 Cash Balance $137,304

2026A Street Reconstruction Bonds *Pay off 2037*

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
371-34080-33011	2026A Property Tax-Current	-	-	-	-	-	-	412,668
371-34080-33012	2026A Property Tax-Delinquent	-	-	-	-	-	-	-
371-34080-33091	2026A Transfers In	-	-	-	-	-	-	-
371-34080-33130	2026A Interest on Investments	-	-	-	-	-	-	-
371-34080-39310	2026A GO Bond Proceeds	-	-	-	-	-	-	-
371-44080-300	2026A Professional Services	-	-	-	-	-	-	1,000
371-44080-600	2026A Debt-Principal	-	-	-	-	-	-	-
371-44080-610	2026A Debt-Interest	-	-	-	-	-	-	60,320
371-44080-620	2026A Paying Agent Fee	-	-	-	-	-	-	500
	NET ACTIVITY	-	-	-	-	-	-	350,848

12/31/25 Cash Balance $0

TOTAL - DEBT SERVICE FUND BUDGETS	192,384	26,083	137,829	42,078	(419,253)	25,302	163,515

City of Lake City
2027 Budget - Capital Projects Fund (400)

Account Number	Description	Capital Project Description	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
	COUNCIL						
400-34000-33011	General Property Taxes		697,047	823,031	-	993,313	748,336
400-34000-33012	Property Taxes-Delinquent		6,987	2,779	-	-	-
400-34000-33091	Transfers In		519,639	550,824	-	550,824	550,824
400-34000-33130	Interest on Investments		19,653	80,547	-	-	-
400-34000-33180	Miscellaneous Refund/Reimb	Hwy 61 Reimbursement		323,632	-		
400-34000-33542	Cap Projects State Grant		-	-	-	-	-
	TOTAL REVENUES		$ 1,243,326	$ 1,780,813	$ -	$ 1,544,137	$ 1,299,160
400-45400-500	Cap Project Capital-Land	Ohuta	-	-	-	-	
400-45400-700	Transfers Out	Ambulance	-	13,474	-	-	-
	TOTAL EXPENDITURES		$ -	$ 13,474	$ -	$ -	$ -
	TOTAL REVENUES OVER EXPENDITURES		$ 1,243,326	$ 1,767,339	$ -	$ 1,544,137	$ 1,299,160
	POLICE						
400-34110-33091	Transfer In	Radios, Squad Car	-	117,200	-	-	
400-34110-33160	Sale of Property	Squad Car	2,025	6,341	-	-	
	TOTAL REVENUES		$ 2,025	$ 123,541	$ -	$ -	$ -
400-44110-530	Cap Project Police-Mach/Equip	Patrol Vehicle	-	55,926	57,761	45,000	62,500
400-44110-530	Cap Project Police-Mach/Equip	Radios		106,272		-	
400-44110-530	Cap Project Police-Mach/Equip	Warning Siren Encoder		11,700		-	-
	TOTAL EXPENDITURES		$ -	$ 173,898	$ 57,761	$ 45,000	$ 62,500
	TOTAL REVENUES OVER EXPENDITURES		$ 2,025	$ (50,357)	$ (57,761)	$ (45,000)	$ (62,500)
	FIRE						
400-34120-33091	Transfers In	Radios, Camera	-	43,710	-	-	
400-34120-33160	Sale of Property	Boat Motor	13,000	-	-	-	
400-34120-33162	Fire Capital Donations	Camera	-	1,500	-	-	
400-34120-33440	State Grants		-	-	-	-	-
	TOTAL REVENUES		$ 13,000	$ 45,210	$ -	$ -	$ -
400-44120-530	Cap Project Fire-Mach/Equip	Turn Out Gear		850	13,937	-	25,000
400-44120-530	Cap Project Fire-Mach/Equip	Pumper Lease	169,100	169,100	-	169,100	
400-44120-530	Cap Project Fire-Mach/Equip	Radios		27,448	-	-	
400-44120-530	Cap Project Fire-Mach/Equip	Ladder Lease	40,713	40,713	-	40,713	
400-44120-530	Cap Project Fire-Mach/Equip	i-Pads			-	6,500	
400-44120-530	Cap Project Fire-Mach/Equip	Boat Motor	23,305		-		
400-44120-530	Cap Project Fire-Mach/Equip	Thermal Imaging Camera		16,610	-	-	
	TOTAL EXPENDITURES		$ 233,118	$ 254,722	$ 13,937	$ 216,313	$ 25,000
	TOTAL REVENUES OVER EXPENDITURES		$ (220,118)	$ (209,512)	$ (13,937)	$ (216,313)	$ (25,000)

City of Lake City
2027 Budget - Capital Projects Fund (400)

Account Number	Description	Capital Project Description	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
FIREHALL							
400-34605-33160	Sale of Property		-	-	-	-	-
	TOTAL REVENUES		$ -	$ -	$ -	-	-
400-44605-520	Cap Project Firehall-Building	Floor Epoxy Engine Room		35,336	-	-	
400-44605-520	Cap Project Firehall-Building	Parking Lot	19,580				
	TOTAL EXPENDITURES		$ 19,580	$ 35,336	$ -	$ -	$ -
	TOTAL REVENUES OVER EXPENDITURES		$ (19,580)	$ (35,336)	$ -	$ -	$ -
AMBULANCE							
400-34140-33363	Federal Grants		-	-	-	-	-
400-34140-33091	Budget Carryovers-Transfers In		-	-	-	-	-
400-34140-33160	Amb Capital Sale of Property		-	-	-	-	-
400-34140-33524	Ambulance Misc Refunds/Reimb	Ambulance State Aid	164,429	918	-		
	TOTAL REVENUES		$ 164,429	$ 918	$ -	$ -	$ -
400-44140-530	Cap Project Ambulance-Mach/Equip	Ambulance	-	125,347	-	207,500	
400-44140-530	Cap Project Ambulance-Mach/Equip	IV Pumps		15,950	-	-	
400-44140-530	Cap Project Ambulance-Mach/Equip	Radios		10,576	-	-	
	TOTAL EXPENDITURES		$ -	$ 151,873	$ -	$ 207,500	$ -
	TOTAL REVENUES OVER EXPENDITURES		$ 164,429	$ (150,955)	$ -	$ (207,500)	$ -
STREETS							
400-34212-33091	Transfers In	Toolcat, Dump Truck, Loader	191,000	87,301	-	-	
400-34212-33160	Sale of Property	Truck, Plow, Loader	96,596	89,335	-	-	
400-34212-33542	State Grants			-	-	-	
400-34212-33659	State Aid Roads			-	-	-	
400-34212-39310	Bond Proceeds			-	-	-	
	TOTAL REVENUES		$ 287,596	$ 176,636	$ -	$ -	$ -
400-44212-500	Cap Project Streets-Land	Sidewalks	-	10,732	-	-	-
400-44212-530	Cap Project Streets-Mach/Equip	Dump Truck	309,237		181,476	350,000	
400-44212-530	Cap Project Streets-Mach/Equip	Front End Loader		230,286		-	
400-44212-530	Cap Project Streets-Mach/Equip	Ford F150 Pickup		52,056		-	
400-44212-530	Cap Project Streets-Mach/Equip	Ford F350 Pickup w/Box	91,943			-	
400-44212-530	Cap Project Streets-Mach/Equip	Sealcoat				-	-
400-44212-530	Cap Project Streets-Mach/Equip	Bobcat Toolcat	89,501			-	
400-44212-700	Transfer Out	Engineering Share for PW Storm Pond				12,500	-
	TOTAL EXPENDITURES		$ 490,680	$ 293,074	$ 181,476	$ 362,500	$ -
	TOTAL REVENUES OVER EXPENDITURES		$ (203,084)	$ (116,439)	$ (181,476)	$ (362,500)	$ -

City of Lake City
2027 Budget - Capital Projects Fund (400)

Account Number	Description	Capital Project Description	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
		PARKS					
400-34510-33452	State Grants	Ohuta,DNR Grant-Underwood, Rip Rap		1,058,000	-	-	610,838
400-34510-33091	Transfers In	Flag Pole				10,000	
400-34510-33160	Sale of Property	Mowers		13,675	-	-	
400-34510-33162	Donations	Dog Park, Pickleball, Docks, Flag	66,551	102,008	4,025	15,000	
	TOTAL REVENUES		$ 66,551	$ 1,173,683	$ 4,025	$ 25,000	$ 610,838
400-44510-500	Cap Project Parks-Land	Ohuta Park Wall	153,732	1,229,420	-		
400-44510-500	Cap Project Parks-Land	Pickleball Courts		71,758	-		
400-44510-500	Cap Project Parks-Land	Sportsman's Club Rip Rap			-		400,000
400-44510-500	Cap Project Parks-Land	Underwood Park Recreation					821,674
400-44510-520	Cap Project Parks-Building	Fishing Docks	-	14,286	-		
400-44510-530	Cap Project Parks-Mach/Equip	Dock			16,062	30,000	-
400-44510-530	Cap Project Parks-Mach/Equip	Pier Flagpole				35,000	
400-44510-530	Cap Project Parks-Mach/Equip	Parks Shed Boiler			13,906	13,000	
400-44510-530	Cap Project Parks-Mach/Equip	Mower		32,246	8,406	9,000	
400-44510-530	Cap Project Parks-Mach/Equip	Dog Park	25,204	26,880			
	TOTAL EXPENDITURES		$ 178,936	$ 1,374,590	$ 38,374	$ 87,000	$ 1,221,674
	TOTAL REVENUES OVER EXPENDITURES		$ (112,385)	$ (200,907)	$ (34,349)	$ (62,000)	$ (610,836)
		HOK-SI-LA					
400-34543-33452	State Grants	HSL Sewer State Bonding Reimbursement		440,203	-	-	
400-34543-33160	Sale of Property	UTV	-	5,125	-	-	
400-34543-33162	HSL Capital Donations	Dining Hall	685	-	-	-	
400-34543-33363	HSL Federal Grants	FEMA Rip Rap Project	-	147,762	-	-	
400-34543-33699	HSL Capital O'Neil Grant	2023 Cabins	50,000	50,000	-	-	
	TOTAL REVENUES		$ 50,685	$ 643,091	$ -	$ -	$ -
400-44543-500	Cap Project HSL-Land	Sewer Extension	130,303	759,738	89,290	294,936	
400-44543-500	Cap Project HSL-Land	Rip Rap		146,053		-	
400-44543-500	Cap Project HSL-Land	Waterline Upgrades		24,853	108,719	71,856	
400-44543-510	Cap Project HSL-Building	Cabins	75,064	-	-		
400-44543-510	Cap Project HSL-Building	Kitchen Cabinets-House	25,784	-			-
400-44543-520	Cap Project HSL-Building	Re-Roof HSL Buildings	-		75,045	76,569	-
400-44543-520	Cap Project HSL-Building	ELP Building Upgrades	-	38,692		-	
400-44543-530	Cap Project Parks-Mach/Equip	Kayak Station					-
400-44543-530	Cap Project Parks-Mach/Equip	Ranger 4 Wheeler		17,266	-	-	
	TOTAL EXPENDITURES		$ 231,152	$ 986,602	$ 273,054	$ 443,361	$ -
	TOTAL REVENUES OVER EXPENDITURES		$ (180,467)	$ (343,511)	$ (273,054)	$ (443,361)	$ -
		CITY HALL					
400-34602-33160	Sale of Property		-	-	-	-	-
400-34602-33363	Federal Grants		-	-	-	-	
	TOTAL REVENUES		$ -	$ -	$ -	$ -	$ -
400-44602-520	Cap Project City Hall-Building	Steps, Doors, Sidewalk	4,900	-		17,500	
400-44602-520	Cap Project City Hall-Building	Council AV Equipment	6,500	7,375	-	-	
400-44602-530	Cap Project City Hall-Mach/Equip	Council AV Equipment	-		-	-	50,000
	TOTAL EXPENDITURES		$ 11,400	$ 7,375	$ -	$ 17,500	$ 50,000
	TOTAL REVENUES OVER EXPENDITURES		$ (11,400)	$ (7,375)	$ -	$ (17,500)	$ (50,000)

City of Lake City
2027 Budget - Capital Projects Fund (400)

Account Number	Description	Capital Project Description	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
LIBRARY							
400-34603-33091	Budget Carryovers-Transfers In	Rear Entrance	56,500	(9,810)	-	61,325	
	TOTAL REVENUES		$ 56,500	$ (9,810)	$ -	$ 61,325	$ -
400-44603-520	Cap Project Library-Building	Windows				61,325	
400-44603-520	Cap Project Library-Building	Rear Entry Repairs	56,500	(9,810)	-		
	TOTAL EXPENDITURES		$ 56,500	$ (9,810)	$ -	$ 61,325	$ -
	TOTAL REVENUES OVER EXPENDITURES		$ -	$ -	$ -	$ -	$ -
TOTALS							
	TOTAL REVENUES		$ 1,884,112	$ 3,934,081	$ 4,025	$ 1,630,462	$ 1,909,998
	TOTAL EXPENDITURES		$ 1,221,366	$ 3,281,134	$ 564,601	$ 1,440,499	$ 1,359,174
	TOTAL REVENUES OVER EXPENDITURES		$ 662,746	$ 652,947	$ (560,576)	$ 189,963	$ 550,824

City of Lake City
2027 Budget - Port Authority (Combined from prior EDA)

***The EDA was dissolved and transitioned to a Port Authority in March 2022. Financials are combined for illustration and comparative purposes.*

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
501-35750-33011	Property Taxes-Current	75,938	69,134	86,598	74,408	-	77,957	84,907
501-35750-33012	Property Taxes-Delinquent	420	357	846	282	-	-	-
501-35750-33091	Transfers In	233,141	40,000	40,000	40,000	-	40,000	40,000
501-35750-33130	Interest on Investments	(6,019)	7,016	13,485	20,395	-	10,000	10,000
501-35750-33152	Port Authority Grant Revenue	-	22,500	-	-	-	-	-
501-35750-33160	Sale of Property	-	-	196,488	-	-	-	-
501-35750-33163	Port Authority Federal Grants	-	-	-	-	-	-	-
501-35750-33180	Miscellaneous Refund/Reimb	-	-	-	-	-	-	-
501-35750-33190	Insurance Dividend	-	18	20	-	-	-	-
501-35750-33250	TIF Application Fee	17,928	13,631	-	12,000	-	-	-
	TOTAL REVENUES	$ 321,408	$ 152,655	$ 337,437	$ 147,084	$ -	$ 127,957	$ 134,907
501-45575-100	Port Authority Salaries-Regula	-	-	20,507	94,119	42,614	93,700	100,225
501-45575-120	Port Authority Board Salaries	1,305	1,320	1,170	540	-	1,500	1,500
501-45575-140	Port Authority PERA	-	-	10,982	40,415	3,196	7,075	7,525
501-45575-150	Port Authority FICA	76	101	1,540	6,837	3,224	7,900	7,675
501-45575-160	Port Authority Group Health	172	-	123	494	345	600	800
501-45575-200	Port Authority Office Supplies	-	-	-	-	-	-	-
501-45575-210	Port Authority Operating Supplies	914	172	2,765	979	58	2,000	2,000
501-45575-240	Port Authority Books/Periodicals	-	-	-	-	-	-	-
501-45575-300	Port Authority Professional Services	20,051	15,860	2,989	15,329	1,595	5,000	5,000
501-45575-310	Port Authority Communication	3	664	-	12	-	5,000	5,000
501-45575-320	Port Authority Travel, Conf, School	1,980	743	1,843	288	-	2,500	2,500
501-45575-340	Port Auth Printing/Publish	-	-	358	-	-	-	-
501-45575-390	Port Auth Contractual-CEDA	99,706	110,029	62,088	-	-	-	-
501-45575-395	Port Authority Contractual-Other Projects	16,241	8,844	18,134	1,000	-	1,682	1,682
501-45575-396	Port Authority Façade Program	-	-	-	-	-	-	-
501-45575-397	Port Authority Conoco Project	3,525	991	2,163	-	-	-	-
501-45575-400	Port Authority Miscellaneous	-	-	-	-	-	-	-
501-45575-410	Port Authority Worker Comp Ins	-	-	-	75	223	500	500
501-45575-430	Port Authority General Liability	409	357	385	410	-	500	500
501-45575-700	Port Authority Transfers Out	178,279	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 322,663	$ 139,080	$ 125,048	$ 160,497	$ 51,256	$ 127,957	$ 134,907
501-45575-530	Port Authority Capital-Equipment	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 322,663	$ 139,080	$ 125,048	$ 160,497	$ 51,256	$ 127,957	$ 134,907
	TOTAL REVENUES OVER EXPENDITURES	$ (1,255)	$ 13,575	$ 212,389	$ (13,413)	$ (51,256)	$ -	$ -

501-35750-33091 Transfers In				
Water Fund	$ 2,500	$ -	$ 2,500	$ 2,500
Sewer Fund	2,500	-	2,500	2,500
Marina	5,000	-	5,000	5,000
Electric Fund	30,000	-	30,000	30,000
Total Transfers	$ 40,000	$ -	$ 40,000	$ 40,000

City of Lake City
2027 Budget - Building Maintenance

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
602-34602-33091	Transfers In	618,365	365,700	422,500	358,000	-	339,750	353,250
602-34602-33130	Interest on Investments	(1,421)	4,018	10,894	14,434	-	-	-
602-34602-33163	Building Maint Federal Grant	63,311	-	-	-	-	-	-
602-34602-33180	Miscellaneous Refund/Reimb	7,880	9,900	-	-	-	-	-
602-34602-33190	Insurance Dividend	19,480	-	-	-	-	-	-
	TOTAL REVENUE	$ 707,615	$ 379,618	$ 433,394	$ 372,434	$ -	$ 339,750	$ 353,250
GENERAL FUND - INSURANCE								
602-44600-410	General Fund-Work Comp Ins	115,157	-	-	-	-	-	-
602-44600-420	General Fund-Vehicle Insurance	12,239	-	-	-	-	-	-
602-44600-430	General Fund-Liability Ins	110,908	-	-	-	-	-	-
	TOTAL EXPENDITURES - INSURANCE	$ 238,303	$ -	$ -	$ -	$ -	$ -	$ -
MAINTENANCE - CITY HALL								
602-44602-100	City Hall Bldg-Regular Salary	2,205	2,438	2,850	3,600	1,800	3,600	3,600
602-44602-110	City Hall Bldg-OT Salaries	-	-	-	-	-	-	-
602-44602-120	City Hall Bldg-Temp Salaries	-	-	-	-	-	-	-
602-44602-140	City Hall Bldg-Employee PERA	165	183	225	270	135	300	300
602-44602-150	City Hall Bldg-Employee FICA	161	175	208	263	131	275	275
602-44602-160	City Hall Bldg-Health Ins	444	539	609	549	261	600	600
602-44602-210	City Hall-Operating Supplies	2,899	4,754	4,986	2,925	805	5,000	5,000
602-44602-220	City Hall-Maint/Repair	16,993	13,799	12,324	17,721	30,079	90,800	17,500
602-44602-310	City Hall-Communication	4,679	4,309	4,159	4,221	2,052	5,000	5,000
602-44602-360	City Hall-Utilities	47,302	51,827	45,762	56,498	23,561	60,000	67,500
602-44602-390	City Hall Building-Contractual	49,335	62,933	72,908	79,542	36,065	80,000	82,500
602-44602-410	City Hall Workers Compensation	-	93	117	328	(77)	175	200
602-44602-430	City Hall General Liability Insurance	-	13,486	13,810	13,081	-	14,750	14,750
602-44602-530	Building Maint-Capital Outlay	224,144	-	-	-	-	-	
	TOTAL EXPENDITURES - CITY HALL	$ 348,328	$ 154,533	$ 157,956	$ 179,000	$ 94,812	$ 260,500	$ 197,225
MAINTENANCE - LIBRARY								
602-44603-210	Library Building-Supplies	1,436	193	166	189	3,989	3,350	250
602-44603-220	Library Building-Maint/Repair	2,181	8,891	5,123	3,032	-	5,000	5,000
602-44603-310	Library Building-Communication	1,268	1,751	1,829	1,882	919	2,000	2,000
602-44603-360	Library Building-Utilities	10,975	9,675	8,636	11,023	5,619	13,750	14,250
602-44603-390	Library Building-Contractual	15,867	18,143	19,864	19,996	10,822	22,750	22,750
602-44603-430	Library General Liability Insurance	-	8,059	8,358	7,471	-	8,500	8,500
602-44603-530	Building Maint-Capital Outlay	5,046	-	-	-	-	-	-
	TOTAL EXPENDITURES - LIBRARY	$ 36,773	$ 46,711	$ 43,975	$ 43,592	$ 21,349	$ 55,350	$ 52,750
MAINTENANCE - PUBLIC SAFETY BUILDING								
602-44604-210	PS Building-Operating Supplies	1,185	1,980	1,191	320	316	2,750	2,750
602-44604-220	PS Building-Maint/Repair	7,503	27,019	46,752	51,154	11,826	16,000	10,000
602-44604-310	PS Building-Communication	6,410	7,300	6,975	7,401	4,945	7,500	7,500
602-44604-360	PS Building-Utilities	27,065	26,647	21,991	24,615	12,953	27,500	27,500
602-44604-390	PS Building-Contractual	18,744	23,477	21,895	22,115	11,743	23,750	25,000
602-44604-430	PS Building-General Liability Insurance	-	7,325	7,351	5,484	-	6,625	6,000
	TOTAL EXPENDITURES - PS BUILDING	$ 60,907	$ 93,747	$ 106,156	$ 111,089	$ 41,783	$ 84,125	$ 78,750
MAINTENANCE - FIRE HALL								
602-44605-210	Fire Hall-Operating Supplies	276	448	1,514	337	987	1,000	1,000
602-44605-220	Fire Hall-Maint/Repair	11,993	5,807	5,746	5,668	326	8,500	5,000
602-44605-310	Fire Hall-Communication	1,569	1,593	1,653	1,704	828	2,000	2,000
602-44605-360	Fire Hall-Utilities	8,098	7,132	6,447	7,332	4,870	11,500	12,000
602-44605-390	Fire Hall-Contractual	1,655	1,349	1,293	685	523	1,500	1,500
602-44605-430	Fire Hall-General Liability Insurance	-	1,983	2,319	2,593	-	3,000	3,000
602-44605-530	Building Maint-Capital Outlay	-	-	-	-	-	-	
	TOTAL EXPENDITURES - FIRE HALL	$ 23,591	$ 18,311	$ 18,972	$ 18,319	$ 7,535	$ 27,500	$ 24,500
	TOTAL EXPENDITURES	$ 707,903	$ 313,303	$ 327,059	$ 352,000	$ 165,478	$ 427,475	$ 353,225
	TOTAL REVENUES OVER EXPENDITURES	$ (288)	$ 66,315	$ 106,336	$ 20,434	$ (165,478)	$ (87,725)	$ 25

City Hall Capital 400-44602-520		
City Hall Front Steps, Doors, Sidewalk	$ 17,500	
Council AV Equipment		$ 50,000

City of Lake City
2027 Budget - Electric

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
701-37010-33018	Special Assessments-Current	1,759	-	(59)	-	-	-	
701-37010-33091	Transfers In	-	-	-	-	-	10,000	-
701-37010-33130	Interest on Investments	(361,004)	335,906	361,404	449,277	-	175,000	175,000
701-37010-33160	Electric Sale of Property	-	-	-	-	-	-	-
701-37010-33163	Electric Federal Grants	-	-	-	-	-	-	-
701-37010-33180	Miscellaneous Refund/Reimb	294,505	2,356	849	98,179	1,256	5,000	5,000
701-37010-33190	Insurance Dividend	10,205	3,117	3,746	-	-	5,000	5,000
701-37010-33501	Residential Revenue	2,501,170	2,931,905	2,871,270	2,963,325	1,115,312	3,000,000	3,100,000
701-37010-33502	Commercial Revenue	2,037,272	2,271,813	2,233,069	2,347,136	932,184	2,250,000	2,350,000
701-37010-33503	Industrial Revenue	5,168,906	5,471,909	5,359,128	5,215,223	2,136,480	5,250,000	5,375,000
701-37010-33504	Rural Residential Revenue	6,980	7,636	8,092	8,507	3,686	6,500	6,500
701-37010-33505	Rural Commercial Revenue	806	806	705	806	343	800	800
701-37010-33506	Renewable Energy	(20)	-	22,336	(6,805)	(1,615)	50	50
701-37010-33507	Penalty	27,595	26,425	44,201	51,161	18,477	15,000	15,000
701-37010-33508	Electric Car Chargers	3,084	2,447	6,116	4,321	1,451	2,500	2,500
701-37010-33510	Internal Use Chargebacks	254,592	271,894	255,142	265,133	102,529	250,000	250,000
701-37010-33512	Electric Large Power Rate CR	-	-	-	-	7,859	-	25,000
701-37010-33520	Service Line Protection	12,568	12,761	6,971	6,456	2,677	12,000	12,000
701-37010-33511	SMMPA Rebate Revenue	82,559	223,499	50,620	35,080	45,984	100,000	100,000
701-37010-33722	Materials Sold	3,002	7,444	1,325	767	326	1,000	1,000
701-37010-33724	Tapping & Connection Fees	13,165	15,395	27,640	12,946	8,375	18,000	18,000
701-37010-33728	Rental Revenue	2,185	-	1,955	1,955	1,955	2,000	2,000
701-37010-33737	NSF Check Charge	770	1,190	1,295	1,050	928	350	350
701-37010-33774	Surcharges	7,075	4,225	2,760	2,150	1,650	4,500	4,500
701-37010-33952	Substation Surcharges	31,049	20,201	31,181	29,852	11,429	27,500	27,500
	TOTAL REVENUES	$ 10,098,224	$ 11,610,928	$ 11,289,745	$ 11,486,517	$ 4,391,286	$ 11,135,200	$ 11,475,200
701-41401-391	Electric SMMPA Power Contract	8,101,554	8,691,937	8,634,917	8,781,830	3,556,046	8,750,000	9,000,000
701-41920-100	Electric Salaries-Regular	450,963	559,403	515,515	776,307	368,478	890,900	950,325
701-41920-110	Electric Salaries-Overtime	12,423	21,297	16,983	24,050	16,290	25,000	25,000
701-41920-130	Electric Salaries-On Call	34,000	37,500	41,567	42,971	18,971	52,225	52,225
701-41920-140	Electric PERA	106,761	(103,708)	(3,015)	75,422	30,243	72,775	77,250
701-41920-150	Electric FICA	36,893	44,635	41,219	59,245	29,022	78,525	78,800
701-41920-160	Electric Group Health Ins	76,117	73,126	74,819	98,306	58,325	127,500	158,575
701-41920-170	Electric Longevity	1,414	2,151	2,398	2,226	-	2,371	2,517
701-41920-190	Unemployment Compensation	-	-	1,365	4,115	-	-	-
	TOTAL PERSONNEL	$ 718,571	$ 634,404	$ 690,852	$ 1,082,642	$ 521,330	$ 1,249,296	$ 1,344,692
701-41920-210	Electric Operating Supplies	123,048	107,087	58,118	122,054	96,707	125,000	200,000
701-41920-230	Electric Tools/Equip	23,043	23,461	17,161	41,344	19,654	55,000	55,000
701-41920-300	Electric Professional Svcs	12,813	3,826	85,627	30,040	45,249	80,000	82,000
701-41920-310	Electric Communication	7,409	6,247	7,012	8,109	4,584	10,000	10,000
701-41920-320	Electric Travel, Conf, School	7,323	23,798	21,527	34,741	22,551	35,000	35,000
701-41920-340	Electric Printing/Publish	1,427	1,294	1,710	913	208	1,500	2,500
701-41920-360	Electric Utilities	72,125	56,293	62,561	67,746	40,124	80,000	82,500
701-41920-370	Electric Maint/Repair	217,291	176,394	68,941	135,540	49,000	125,000	100,000
701-41920-371	Electric Service Lines	-	-	-	-	-	7,500	7,500
701-41920-381	Electric Admin Allocation	130,000	130,000	130,000	130,000	-	130,000	130,000
701-41920-390	Electric Contractual	105,431	128,679	131,903	146,934	68,479	140,000	142,500
701-41920-400	Electric Miscellaneous	2,000	4,123	2,679	1,463	1,128	-	-
701-41920-401	Electric Cash Short/Over	(39)	-	1	(200)	-	-	-
701-41920-410	Electric Workers Comp Ins	11,052	11,124	9,360	8,270	6,785	11,940	13,150
701-41920-420	Electric Vehicle Insurance	2,520	2,455	2,545	2,848	-	3,350	3,350
701-41920-430	Electric General Liability	52,881	56,912	62,812	64,158	-	63,500	65,050
	TOTAL SUPPLIES, GOODS, SERVICES	$ 768,324	$ 731,692	$ 661,957	$ 793,961	$ 354,470	$ 867,790	$ 928,550
	TOTAL OPERATING EXPENDITURES	$ 9,588,449	$ 10,058,033	$ 9,987,725	$ 10,658,434	$ 4,431,846	$ 10,867,086	$ 11,273,242

City of Lake City
2027 Budget - Electric

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
701-41920-530	Electric Capital-Machin/Equip	-	-	-	-	572,218	855,379	2,611,000
701-41920-580	Electric Depreciation	482,699	481,886	502,210	503,682	-	-	-
701-41920-830	Electric Rebate Payments	83,031	223,970	54,631	32,789	46,039	100,000	100,000
701-41920-951	Electric Loss on Asset Disposa	30,552	42,676	54,428	-	-	-	-
	NON-OPERATING EXPENDITURES	$ 596,281	$ 748,532	$ 611,269	$ 536,471	$ 631,234	$ 955,379	$ 2,711,000
	TOTAL EXPENDITURES	$ 10,184,731	$ 10,806,565	$ 10,598,995	$ 11,194,905	$ 5,063,079	$ 11,822,465	$ 13,984,242
	INCOME BEFORE TRANSFERS	$ (86,507)	$ 804,363	$ 690,750	$ 291,612	$ (671,793)	$ (687,265)	$ (2,509,042)
701-41920-700	Transfers Out	274,726	210,000	290,500	224,550	-	232,500	210,000
	INCOME AFTER TRANSFERS	$ (361,233)	$ 594,363	$ 400,250	$ 67,062	$ (671,793)	$ (919,765)	$ (2,719,042)

701-41920-700 Transfers Out				
General Fund	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Library	30,000	30,000	30,000	30,000
Port Authority	30,000	30,000	30,000	30,000
Pier Flagpole *(transfer to Capital Project*		10,000	10,000	
PW Storm Pond Engineering *(share*		12,500	12,500	-
Front End Loade	14,550			
Total Transfers	$ 224,550	$ 232,500	$ 232,500	$ 210,000

701-41920-530 Electric Capital Machinery/Equipment		
N Garden St *(Engineering, Materials, Construction)*	$ 72,810	
Bucket Truck *(Chassis 2023, Equip 2024, carryover)*	378,569	
Truck Engine Replacement	20,000	
AMI Meters	150,000	
Relay and Breaker Testing-Step Down Substation	105,000	
Relay Testing-Step Down Substation	129,000	
Pier Flagpole *(transfer to Capital Project Fund)*	-	
PW Storm Water Pond Engineering *(shared utilities/GF-*	-	
Feeder E4 Mainline and Voltage Conversion		$ 1,902,000
Public Works Administrative Vehicle		40,000
Underwood Feeder		634,000
Utility Pole Trailer		20,000
Skating Rink Lighting Improvements		15,000
PW Storm Water Pond Construction *(shared utilities/GF-transfer to CP)*		-
Total Electric Capital-Machinery/Equipment	$ 855,379	$ 2,611,000

City of Lake City
2027 Budget - Water

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
702-37020-33018	Special Assessments-Current	1,648	5	225	305	-	-	-
702-37020-33019	Special Assessments-Delinquent	-	-	-	-	-	-	-
702-37020-33091	Transfers In	-	-	-	-	-	-	-
702-37020-33130	Interest on Investments	(4,269)	9,412	24,153	42,641	-	7,500	7,500
702-37020-33152	State Grant Revenue	-	-	-	-	-	-	-
702-37020-33162	Water Donations	-	1,500	-	-	-	-	-
702-37020-33163	Water Federal Grants	-	-	-	-	-	-	-
702-37020-33180	Miscellaneous Refund/Reimb	2,523	5,029	4,544	77,614	416	-	-
702-37020-33190	Insurance Dividend	1,004	360	715	-	-	500	500
702-37020-33501	Residential Revenue	408,785	580,440	599,415	696,840	261,231	675,000	725,000
702-37020-33502	Commercial Revenue	90,103	126,003	132,987	133,799	49,181	145,000	150,000
702-37020-33503	Industrial Revenue	152,381	195,403	117,630	157,994	67,353	140,000	175,000
702-37020-33507	Penalty	3,401	4,039	6,820	7,851	2,741	3,500	3,500
702-37020-33510	Internal Use Chargebacks	8,877	12,413	12,516	12,677	2,898	13,500	13,500
702-37020-33520	Service Line Protection	37,707	37,928	43,919	44,714	18,639	40,000	45,000
702-37020-33722	Materials Sold	274	-	-	-	-	-	-
702-37020-33724	Tapping & Connection Fees	40,970	47,200	12,900	13,720	2,590	10,000	10,000
702-37020-33774	Surcharges	-	-	-	-	-	-	-
	TOTAL REVENUES	$ 743,404	$ 1,019,733	$ 955,825	$ 1,188,155	$ 405,049	$ 1,035,000	$ 1,130,000
702-42920-100	Water Admin Salaries-Regular	209,066	211,887	187,669	214,293	92,383	237,850	258,900
702-42920-110	Water Admin Salaries-Overtime	14,251	16,570	18,411	23,083	10,560	20,000	20,000
702-42920-120	Water Admin Salaries-Temporary							6,425
702-42920-130	Water Admin Salaries-On Call	7,871	8,234	8,918	9,000	3,954	13,200	13,200
702-42920-140	Water Admin PERA	36,146	39,047	(17,618)	(17,692)	8,047	20,350	22,000
702-42920-150	Water Admin FICA	16,626	17,607	15,105	16,584	7,448	22,400	23,000
702-42920-160	Water Admin Group Health Ins	36,816	35,364	32,918	34,368	20,650	43,000	51,725
702-42920-170	Water Admin Longevity	666	1,238	900	892	395	1,135	1,055
702-42920-190	Unemployment Compensation	-	-	1,365	4,115	-	-	-
	TOTAL PERSONNEL	$ 321,442	$ 329,946	$ 247,667	$ 284,644	$ 143,438	$ 357,935	$ 396,305
702-42920-210	Water Admin Operating Supplies	55,439	26,349	28,097	49,933	64,214	60,000	50,000
702-42920-230	Water Admin Tools/Equip	2,761	1,621	2,548	2,751	2,205	7,000	9,000
702-42920-300	Water Admin Professional Svcs	4,242	9,801	12,231	11,139	1,185	15,000	15,000
702-42920-310	Water Admin Communication	3,521	2,882	3,342	4,074	1,786	9,000	7,500
702-42920-320	Water Admin Travel, Conf, Sch	4,397	4,544	3,735	3,740	2,004	4,500	4,500
702-42920-340	Water Admin Printing/Publish	347	802	625	150	328	1,500	1,500
702-42920-360	Water Admin Utilities	51,222	60,578	46,241	50,152	22,056	55,000	55,000
702-42920-370	Water Admin Maint/Repair	90,703	77,418	82,870	88,690	52,494	80,000	90,000
702-42920-371	Water Admin Service Lines	44,562	30,125	14,816	44,917	5,696	52,500	60,000
702-42920-381	Water Admin Allocation	30,000	30,000	30,000	30,000	-	30,000	30,000
702-42920-390	Water Admin Contractual	19,341	23,593	28,126	28,399	12,034	30,000	30,000
702-42920-400	Water Admin Miscellaneous	-	-	-	-	-	-	-
702-42920-410	Water Admin Workers Comp Ins	4,706	4,874	5,978	4,886	2,922	5,000	5,500
702-42920-420	Water Admin Vehicle Insurance	860	988	1,008	1,055	-	1,250	1,250
702-42920-430	Water Admin General Liability	4,988	5,133	7,033	8,566	-	9,500	9,500
	TOTAL SUPPLIES, GOODS, SERVICES	$ 317,089	$ 278,708	$ 266,648	$ 328,451	$ 166,924	$ 360,250	$ 368,750
	TOTAL OPERATING EXPENDITURES	$ 638,531	$ 608,655	$ 514,315	$ 613,095	$ 310,362	$ 718,185	$ 765,055

City of Lake City
2027 Budget - Water

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
702-42920-530	Water Capital-Machin/Equip	-	-	-	-	168,708	192,847	175,000
702-42920-580	Water Depreciation	207,465	203,368	199,134	224,421	-	-	-
702-42920-601	Debt Service-Principal Payment	-	-	-	-	71,000	71,000	110,000
702-42920-610	Debt Service-Interest Payment	7,260	5,780	17,906	12,509	12,050	12,050	28,150
702-42920-620	Debt Service-Paying Agent Fee	275	275	275	275	70	750	1,000
	NON-OPERATING EXPENDITURES	$ 214,999	$ 209,422	$ 224,804	$ 237,205	$ 251,828	$ 276,647	$ 314,150
	TOTAL EXPENDITURES	$ 853,530	$ 818,077	$ 739,119	$ 850,300	$ 562,190	$ 994,832	$ 1,079,205
	INCOME BEFORE TRANSFERS	$ (110,127)	$ 201,657	$ 216,706	$ 337,855	$ (157,140)	$ 40,168	$ 50,795
702-42920-700	Transfers Out	25,000	25,000	89,000	39,550	-	31,250	25,000
	INCOME AFTER TRANSFERS	$ (135,127)	$ 176,657	$ 127,706	$ 298,305	$ (157,140)	$ 8,918	$ 25,795

702-42920-700 Transfers Out				
General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Loader *(Streets)*	14,550	14,550		
PW Storm Pond *(Shared with GF and Utilities)*			6,250	-
Library	2,500	2,500	2,500	2,500
Port Authority	2,500	2,500	2,500	2,500
Total Transfer	$ 39,550	$ 39,550	$ 31,250	$ 25,000

702-42920-530 Water Capital Machinery/Equipment		
Gate Valve-Bremer Reservoir *(from 2022)*	$ 22,306	
F250 Truck *($35,000 shared with sewer)*	35,000	
PW Storm Pond *($6,250 & $31,250 transfer out)*		
Edge of Town Trailer Park Water Meter Install		$ 35,000
Fleet 26 Ford F250 *(shared water)*		40,000
Stationary Generator Well #1		100,000
Green Parkway Watermain Loop *(carryover)*	135,542	
Total Water Capital-Machinery/Equipment	$ 192,847	$ 175,000

City of Lake City
2027 Budget - Sewer

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
703-37030-33018	Special Assessments-Current	880	-	-	-	-	-	-
703-37030-33019	Special Assessments-Delinquent	-	-	-	-	-	-	-
703-37030-33130	Interest on Investments	(10,908)	15,558	17,914	36,188	-	7,500	7,500
703-37030-33163	Sewer Federal Grants	-	-	-	-	-	-	-
703-37030-33180	Miscellaneous Refund/Reimb	3,930	1,447	901	20,046	490	2,500	2,500
703-37030-33190	Insurance Dividend	5,525	1,669	1,835	-	-	2,500	2,500
703-37030-33501	Residential Revenue	829,347	902,158	952,178	1,097,106	484,913	1,025,000	1,250,000
703-37030-33502	Commercial Revenue	285,395	318,871	329,337	343,474	136,120	365,000	400,000
703-37030-33503	Industrial Revenue	269,916	253,070	219,523	283,106	122,702	270,000	285,000
703-37030-33507	Penalty	7,116	6,955	12,787	14,738	5,438	7,500	7,500
703-37030-33510	Internal Use Chargebacks	4,001	4,819	4,184	4,539	862	5,000	5,000
703-37030-33724	Tapping & Connection Fees	121,220	84,580	37,640	33,533	7,540	35,000	35,000
703-37030-33727	Property Rental	-	-	-	-	-	-	-
703-37030-33774	Surcharges	-	-	-	-	-	-	-
	TOTAL REVENUES	$ 1,516,421	$ 1,589,126	$ 1,576,299	$ 1,832,728	$ 758,063	$ 1,720,000	$ 1,995,000
703-43500-210	Treatment Operating Supplies	21,146	20,621	19,413	17,566	14,771	35,000	50,000
703-43500-230	Treatment Tools/Equip	692	809	706	938	987	5,500	1,500
703-43500-300	Treatment Professional Svcs	23,531	21,836	20,873	23,884	9,401	22,500	26,500
703-43500-310	Treatment Communication	2,318	2,347	2,164	2,309	1,682	3,000	3,500
703-43500-320	Treatment Travel, Conf, School	1,214	2,060	445	395	-	2,500	2,500
703-43500-360	Treatment Utilities	139,564	154,698	153,410	151,220	82,462	170,000	170,000
703-43500-370	Treatment Maint/Repair	73,255	44,549	32,422	109,778	26,705	73,500	50,000
703-43500-390	Treatment Contractual	251,358	267,817	324,739	279,814	123,212	310,000	325,000
703-43500-400	Treatment Miscellaneous	-	-	-	-	-	-	-
	TOTAL TREATMENT PLANT	$ 513,076	$ 514,736	$ 554,172	$ 585,902	$ 259,220	$ 622,000	$ 629,000
703-43920-100	Sewer Admin Salaries-Regular	258,391	255,700	238,668	268,833	116,777	291,000	317,125
703-43920-110	Sewer Admin Salaries-Overtime	19,954	23,907	26,957	32,198	14,154	30,000	30,000
703-43920-120	Sewer Admin Salaries-Temporary							6,425
703-43920-130	Sewer Admin Salaries-On Call	10,785	11,270	12,174	12,600	5,531	13,200	13,200
703-43920-140	Sewer Admin PERA	44,361	42,599	(11,201)	(22,294)	10,264	25,225	27,125
703-43920-150	Sewer Admin FICA	20,221	21,238	19,404	21,060	9,501	27,600	28,150
703-43920-160	Sewer Admin Group Health Ins	47,207	45,723	43,964	45,964	27,075	55,850	65,800
703-43920-170	Sewer Admin Longevity	666	1,238	1,024	1,042	395	1,150	1,254
703-43920-190	Unemployment Compensation	-	-	1,365	4,115	-	-	-
	TOTAL PERSONNEL	$ 401,584	$ 401,675	$ 332,356	$ 363,518	$ 183,697	$ 444,025	$ 489,079

City of Lake City
2027 Budget - Sewer

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
703-43920-210	Sewer Admin Operating Supplies	8,517	7,649	8,800	10,287	5,967	15,000	12,500
703-43920-230	Sewer Admin Tools/Equip	2,326	2,243	2,325	2,614	3,091	5,500	3,500
703-43920-240	Sewer Admin Books/Periodicals	-	-	-	-	-	-	-
703-43920-300	Sewer Admin Professional Svcs	1,722	5,645	7,195	5,928	639	13,000	13,000
703-43920-310	Sewer Admin Communication	3,072	2,674	3,546	4,028	1,876	6,500	6,500
703-43920-320	Sewer Admin Travel, Conf, Sch	3,730	3,013	1,147	3,909	2,508	3,750	4,000
703-43920-340	Sewer Admin Printing/Publish	-	402	236	-	75	500	500
703-43920-360	Sewer Admin Utilities	16,809	21,807	17,732	20,821	10,477	21,500	21,500
703-43920-370	Sewer Admin Maint/Repair	65,061	54,657	48,160	74,525	34,895	90,000	75,000
703-43920-381	Sewer Admin Allocation	60,000	60,000	60,000	60,000	-	60,000	60,000
703-43920-390	Sewer Admin Contractual	13,071	18,558	22,496	23,351	6,620	28,500	30,000
703-43920-410	Sewer Admin Workers Comp Ins	6,349	6,773	8,673	3,940	1,529	6,250	6,875
703-43920-420	Sewer Admin Vehicle Insurance	860	988	1,008	1,055	-	1,375	1,250
703-43920-430	Sewer Admin General Liability	28,042	31,057	32,799	33,950	-	33,000	33,000
	TOTAL SUPPLIES, GOODS, SERVICES	$ 209,557	$ 215,466	$ 214,115	$ 244,409	$ 67,677	$ 284,875	$ 267,625
	TOTAL OPERATING EXPENDITURES	$ 1,124,217	$ 1,131,877	$ 1,100,642	$ 1,193,829	$ 510,594	$ 1,350,900	$ 1,385,704
703-43920-530	Sewer Capital-Machin/Equip	-	-	-	-	202,616	481,048	790,000
703-43920-580	Sewer Depreciation	402,076	400,386	406,517	414,858	-	-	-
703-43920-601	Debt Service-Principal Payment	-	-	-	-	21,000	21,000	149,100
703-43920-610	Debt Service-Interest	15,288	6,009	13,694	10,007	11,183	11,862	36,025
	NON-OPERATING EXPENDITURES	$ 417,364	$ 406,395	$ 420,211	$ 424,865	$ 234,798	$ 513,910	$ 975,125
	TOTAL EXPENDITURES	$ 1,541,581	$ 1,538,273	$ 1,520,853	$ 1,618,694	$ 745,393	$ 1,864,810	$ 2,360,829
	INCOME BEFORE TRANSFERS	$ (25,160)	$ 50,854	$ 55,446	$ 214,034	$ 12,671	$ (144,810)	$ (365,829)
703-43920-703	Transfers Out	25,000	25,000	119,000	39,550	-	51,250	25,000
	INCOME AFTER TRANSFERS	$ (50,160)	$ 25,854	$ (63,554)	$ 174,484	$ 12,671	$ (196,060)	$ (390,829)

703-43920-703 Transfers Out				
General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Loader *(Streets)*	14,550	20,000	20,000	
PW Eng Storm Pond *(Shared with G*		6,250	6,250	-
Library	2,500	2,500	2,500	2,500
Port Authority	2,500	2,500	2,500	2,500
Total Transfers	$ 39,550	$ 51,250	$ 51,250	$ 25,000

703-43920-530 Sewer Capital Machinery/Equipment		
PW Storm Pond *($6,250 & $31,250 transfer out)*		
Replace 2006 F150 Pickup	$ 50,000	
Roschen Lift Station Rehabilitation *(debt issuance)*		$ 750,000
Roschen Lift Station Spare Pump	80,515	
Fleet 26 Ford F250 *(shared water)*		40,000
Lift Stations Repairs *(carryover)*	40,533	
UV Light System	275,000	
F250 Truck *($35,000 Shared Water)*	35,000	
Total Sewer Capital-Machinery/Equipment	$ 481,048	$ 790,000

City of Lake City
2027 Budget - Storm Water

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
706-37060-33018	Special Assessments-Current	759	5	263	60,865	10,798	6,000	7,500
706-37060-33019	Special Assessments-Delinquent	-	-	-	-	-	-	-
706-37060-33091	Transfers In	-	-	-	-	-	37,500	-
706-37060-33130	Interest on Investments	(4,161)	6,971	9,844	8,830	-	5,000	5,000
706-37060-33152	State Grant Revenue	-	-	50,499	20,186	-	-	-
706-37060-33162	Storm Water Donations	-	1,000	-	-	-	-	-
706-37060-33163	Storm Water Federal Grants	-	-	-	-	-	-	-
706-37060-33180	Miscellaneous Refund/Reimb	-	-	-	1,655	-	-	-
706-37060-33190	Insurance Dividend	264	70	65	-	-	100	100
706-37060-33507	Penalty	1,059	1,258	2,024	2,179	962	1,250	2,000
706-37060-33721	Collections from Billing	173,471	223,910	232,705	233,112	115,585	260,000	300,000
	TOTAL REVENUES	$ 171,391	$ 233,214	$ 295,400	$ 326,826	$ 127,346	$ 309,850	$ 314,600
706-47706-100	Storm Water Salaries-Regular	12,594	19,687	20,874	21,237	8,668	18,500	21,000
706-47706-110	Storm Water Salaries-Overtime	207	-	-	-	-	-	-
706-47706-130	Storm Water Salaries-On Call	-	-	-	-	-	-	-
706-47706-140	Storm Water PERA	3,165	(8,065)	1,250	(678)	314	1,400	1,575
706-47706-150	Storm Water FICA	901	1,419	1,504	1,532	614	1,450	1,625
706-47706-160	Storm Water Group Health Ins	2,253	1,196	1,201	2,233	524	3,850	3,850
706-47706-170	Storm Water Longevity	87	-	-	-	-	-	-
	TOTAL PERSONNEL	$ 19,207	$ 14,237	$ 24,829	$ 24,323	$ 10,120	$ 25,200	$ 28,050
706-47706-210	Storm Water Operating Supplies	4,007	5,095	7,171	3,798	694	10,000	25,000
706-47706-220	Storm Water Maint/Repair	16,953	5,047	8,015	14,380	4,590	13,000	15,000
706-47706-230	Storm Water Tools/Equip	758	535	65	820	916	2,200	1,000
706-47706-300	Storm Water Professional Svcs	251	7,434	64,551	28,603	1,615	2,500	5,000
706-47706-310	Storm Water Communication	-	-	-	-	-	-	-
706-47706-320	Storm Water Travel, Conf, Sch	1,684	345	863	962	810	1,000	1,000
706-47706-330	Storm Water Advertising	-	-	-	-	-	-	-
706-47706-340	Storm Water Printing/Publish	106	110	224	62	-	250	250
706-47706-381	Storm Water Admin Allocation	5,000	5,000	5,000	5,000	-	5,000	5,000
706-47706-390	Storm Water Contractual	15,139	42,054	62,354	7,822	5,265	20,000	20,000
706-47706-420	Storm Water Vehicle Insurance	509	528	537	563	-	650	650
706-47706-430	Storm Water General Liability	948	949	909	866	-	1,000	1,000
	TOTAL SUPPLIES, GOODS, SERVICES	$ 45,355	$ 67,095	$ 149,688	$ 62,877	$ 13,889	$ 55,600	$ 73,900
	TOTAL OPERATING EXPENDITURES	$ 64,562	$ 81,333	$ 174,517	$ 87,199	$ 24,009	$ 80,800	$ 101,950
706-47706-500	Storm Water Capital-Land	-	-	-	-	40,980	160,000	-
706-47706-520	Storm Water Capital-Mach/Equip	-	-	-	-	-	-	
706-47706-580	Storm Water Depreciation	115,163	115,163	123,483	128,561	-	-	-
706-47706-601	Debt Service-Principal Payment	-	-	-	-	68,000	68,000	86,150
706-47706-610	Debt Service-Interest Payment	7,260	5,780	15,950	11,079	10,463	10,462	23,000
706-47706-620	Debt Service-Paying Agent Fee	275	275	275	275	55	500	500
706-47706-700	Transfer Out	-	-	-	14,550	-	10,000	
706-47706-703	Transfer Out	-	-	-	-	-	-	-
	NON-OPERATING EXPENDITURES	$ 122,698	$ 121,218	$ 139,708	$ 154,465	$ 119,498	$ 248,962	$ 109,650
	TOTAL EXPENDITURES	$ 187,260	$ 202,550	$ 314,225	$ 241,665	$ 143,507	$ 329,762	$ 211,600
	TOTAL REVENUES OVER EXPENDITURES	$ (15,869)	$ 30,663	$ (18,825)	$ 85,162	$ (16,161)	$ (19,912)	$ 103,000

706-47706-500 Storm Water Capital-Land		
Engineering PW Storm Pond *(transfers from GF/*	$ 50,000	$ -
Storm Water Replacement S Oak	50,000	
Storm Water Corrections S Oak		
Storm Upgrades by Valleycraft	60,000	
Total Storm Capital	$ 160,000	$ -

City of Lake City
2027 Budget - Compost/Leaf Vac & Clean Up Days

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
720-37200-33130	Interest on Investments	(4,547)	7,464	11,141	16,648	-	5,000	5,000
720-37200-33180	Miscellaneous Refund/Reimb	7,575	6,044	5,488	8,348	4,112	5,000	5,000
720-37200-33190	Insurance Dividend	63	17	67	-	-	-	-
720-37200-33507	Penalty	-	-	-	-	-	-	-
720-37200-33720	Bag Stickers	167	136	188	70	-	-	-
720-37200-33721	Collections from Billing	(40)	-	59	-	9	-	-
720-37200-33722	Compost/Leaf Vac	69,951	74,029	74,652	74,921	31,179	75,000	75,000
720-37200-33723	Clean Up Days	60,950	64,727	65,846	66,131	27,468	66,000	66,000
720-37200-33725	Compost Site Permits	10,200	10,600	4,400	6,400	3,600	4,000	4,000
	TOTAL REVENUES	$ 144,319	$ 163,017	$ 161,842	$ 172,518	$ 66,369	$ 155,000	$ 155,000
720-47500-210	Clean Up Day Operating Supplie	410	284	333	9	-	500	500
720-47500-220	Clean Up Day Maint/Repair	-	-	40	-	-	250	250
720-47500-340	Clean Up Day Printing/Publish	2,097	2,958	2,725	2,780	837	3,500	3,500
720-47500-390	Clean Up Day Contractual	47,314	32,451	29,103	40,412	-	40,000	42,500
	TOTAL CLEAN UP DAYS	$ 49,820	$ 35,693	$ 32,201	$ 43,202	$ 837	$ 44,250	$ 46,750
720-47720-100	Compost/Leaf Vac-Salaries Reg	14,233	21,298	12,861	21,013	6,361	19,250	20,250
720-47720-140	Compost/Leaf Vac PERA	3,220	(769)	(3,259)	(1,707)	221	1,250	1,300
720-47720-150	Compost/Leaf Vac FICA	1,081	1,611	977	1,595	487	1,550	1,750
720-47720-160	Compost/Leaf Vac Group Health	37	421	351	218	19	1,000	1,000
	TOTAL PERSONNEL	$ 18,572	$ 22,561	$ 10,930	$ 21,118	$ 7,087	$ 23,050	$ 24,300
720-47720-210	Compost/Leaf Vac Operating Sup	1,360	777	383	2,329	11	2,500	2,500
720-47720-220	Compost/Leaf Vac Maint/Repair	-	-	-	6,144	448	3,500	3,500
720-47720-230	Compost/Leaf Vac Small Tools	-	-	-	-	-	50	50
720-47720-340	Compost/Leaf Vac Print/Publish	532	548	685	653	486	1,000	1,250
720-47720-360	Compost/Leaf Vac Utilities	488	501	318	290	119	500	500
720-47720-381	Compost/Leaf Vac Admin Allocat	10,000	10,000	10,000	10,000	-	10,000	10,000
720-47720-390	Compost/Leaf Vac Contractual	2,454	12,750	10,241	8,210	3,000	35,000	26,000
720-47720-410	Compost/Leaf Vac Work Comp Ins	1,381	1,207	(312)	(186)	539	1,750	1,925
720-47720-430	Compost/Leaf Vac Gen Liability	323	355	352	358	-	375	475
720-47720-530	Compost/LeafVac Cap-Mach/Equip	-	-	-	-	-	-	-
	TOTAL SUPPLIES, GOODS, SERVICES	$ 16,537	$ 26,138	$ 21,667	$ 27,797	$ 4,602	$ 54,675	$ 46,200
	TOTAL OPERATING EXPENDITURES	$ 84,929	$ 84,392	$ 64,798	$ 92,116	$ 12,526	$ 121,975	$ 117,250
720-47720-700	Compost/Leaf Vac Transfers Out	-	-	-	29,100	-	-	-
720-47720-951	Compost/LV Loss on CA Disposal	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 84,929	$ 84,392	$ 64,798	$ 121,216	$ 12,526	$ 121,975	$ 117,250
	TOTAL REVENUES OVER EXPENDITURES	$ 59,391	$ 78,625	$ 97,044	$ 51,301	$ 53,843	$ 33,025	$ 37,750

City of Lake City
2027 Budget - Marina

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
710-37100-33091	Transfers In	0	-	-	-	-	-	-
710-37100-33126	Sales Tax	-	-	-	-	-	-	-
710-37100-33130	Interest on Investments	(204,692)	170,485	194,315	264,407	3,946	100,000	250,000
710-37100-33160	Marina Sale of Property	-	-	-	-	-	-	-
710-37100-33161	George Patton Trust	1,000	1,000	1,000	1,000	-	1,000	1,000
710-37100-33163	Marina Federal Grants	-	-	-	-	-	-	-
710-37100-33180	Miscellaneous Refund/Reimb	8,130	9,948	7,639	8,247	2,218	5,000	5,000
710-37100-33190	Insurance Dividend	10,005	3,142	4,323	-	-	5,000	5,000
710-37100-33508	Electric Car Chargers	-	-	-	1,070	601	-	1,000
710-37100-33771	Charter Permit	1,000	1,000	1,000	750	750	1,500	1,500
710-37100-33773	Service Charges	3,460	3,902	5,143	4,984	3,528	3,000	3,000
710-37100-33774	Surcharges	103,785	91,540	80,995	82,620	34,655	85,000	85,000
710-37100-33775	Launch Fees	4,650	10,241	15,845	13,340	7,845	11,000	11,000
710-37100-33776	Overnight Fees	39,521	42,347	46,783	50,411	10,727	52,000	52,000
710-37100-33777	Pumpout Fees	2,577	2,580	2,212	2,179	393	4,000	4,000
710-37100-33778	Air Conditioner Charges	18,125	19,025	19,450	20,075	18,650	20,000	20,000
710-37100-33780	Slip Rentals	1,083,723	1,118,590	1,143,659	1,198,050	1,178,505	1,200,000	1,213,860
710-37100-33781	Trailer Lot Rentals	428,600	441,335	454,630	468,280	476,595	482,250	490,893
710-37100-33782	Lift and Storage Fees	220,924	233,753	225,320	234,216	1,540	230,000	230,000
710-37100-33783	Yacht Club Rental	14,119	14,825	15,270	15,728	8,061	16,200	16,200
710-37100-33790	Gasoline Charges	223,853	219,102	167,700	173,286	48,900	200,000	200,000
710-37100-33791	Merchandise for Resale	2,432	3,320	2,980	2,651	393	5,000	5,000
710-37100-33793	Keys	8,230	8,010	7,460	7,130	6,060	7,000	7,000
	TOTAL REVENUES	$ 1,969,442	$ 2,394,145	$ 2,395,724	$ 2,548,424	$ 1,803,365	$ 2,427,950	$ 2,601,453
	TOTAL EXPENDITURES	$ 1,313,273	$ 1,275,907	$ 1,396,762	$ 1,452,148	$ 416,887	$ 2,424,165	$ 2,543,590
	INCOME BEFORE TRANSFERS	$ 656,169	$ 1,118,238	$ 998,962	$ 1,096,277	$ 1,386,478	$ 3,785	$ 57,863
	INCOME AFTER TRANSFERS	$ 6,169	$ 468,238	$ 348,962	$ 446,277	$ 1,386,478	$ (646,215)	$ (592,137)

710-40920-703 Transfers Out				
General Fund	$ 600,000	$ 600,000	$ 600,000	$ 600,000
Pool (General Fund)	20,000	$ 20,000	$ 20,000	$ 20,000
Library	25,000	25,000	25,000	25,000
Port Authority	5,000	5,000	5,000	5,000
Total Transfer	$ 650,000	$ 650,000	$ 650,000	$ 650,000

Capital Items		
900 Dock Reconstruction *(project moved from 2026 to 2027)*		$ 1,000,000
400 Dock Reconstruction		105,000
Utility Golf Cart	$ 12,000	
Total Marina Capital	$ 12,000	$ 1,105,000

City of Lake City
Marina Expenditures - by Marina Department

Dept Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
40746	Marina Beach	12,927	26,078	37,705	46,635	14,636	76,415	61,725
40760	Marina Trailer Park	82,395	95,711	95,632	96,105	47,922	120,375	126,075
40771	Marina Lift	134,317	145,838	154,959	165,124	67,828	180,600	192,675
40773	Marina Harbor	795,404	658,973	746,329	776,097	273,005	2,000,975	2,114,400
40780	Marina Security	35,942	29,098	32,788	30,600	13,497	45,800	48,715
Various	Marina Non-Operating	902,289	970,208	979,348	987,588	-	650,000	650,000
	EXPENDITURES & TRANSFERS BY DEPT	$ 1,963,273	$ 1,925,907	$ 2,046,762	$ 2,102,148	$ 416,887	$ 3,074,165	$ 3,193,590

Marina Expenditures - by Account Type

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
100	Salaries-Regular	255,255	266,582	284,172	308,168	140,820	310,625	336,475
110	Salaries-Overtime	1,908	2,294	1,562	1,219	-	2,500	2,600
120	Salaries-Temporary	122,298	142,440	147,129	141,843	45,519	182,750	197,750
140	PERA	49,131	(51,195)	7,435	(2,023)	10,850	38,375	40,550
150	FICA	28,135	31,124	33,502	33,768	14,093	41,375	41,350
160	Group Health Insurance	29,719	32,916	39,069	41,062	23,282	45,900	51,350
170	Longevity	1,290	2,538	2,662	2,787	2,579	3,215	3,325
	TOTAL PERSONNEL	487,737	426,699	515,532	526,824	237,142	624,740	673,400
								-
200	Office Supplies	1,316	1,176	2,831	1,239	216	4,000	4,000
210	Operating Supplies	27,383	26,883	27,236	21,214	6,487	35,000	35,000
220	Maint & Repair	86,997	55,968	101,994	150,793	76,607	183,900	183,900
230	Tools & Equipment	3,050	5,451	5,705	3,890	4,327	8,000	8,000
240	Books & Periodicals	-	-	-	-	-	-	-
300	Professional Services	1,845	1,171	4,300	1,385	1,936	10,000	10,000
310	Communication	6,062	5,343	5,113	5,175	2,736	7,000	7,000
320	Travel, Conferences, School	993	1,559	1,617	1,674	1,318	6,000	6,000
340	Printing & Publishing	2,079	3,229	2,864	2,726	2,877	5,500	5,500
360	Utilities	54,212	69,522	73,466	87,692	24,188	92,500	92,500
381	Admin Allocations	40,000	40,000	40,000	40,000	-	40,000	40,000
390	Contractual	37,094	45,766	61,357	38,615	24,982	62,500	63,500
400	Miscellaneous	0	(32)	3,093	0	-	-	-
401	Credit Card Charges	27,063	29,037	9,285	31,547	8,857	35,000	35,000
410	Work Comp Insurance	16,330	17,548	22,656	16,954	9,085	22,375	24,640
420	Vehicle Insurance	1,576	1,912	2,273	2,459	-	2,650	2,900
430	General Liability	73,120	56,738	63,145	63,032	-	65,000	68,750
	TOTAL SUPPLIES, GOODS, SERVICES	379,120	361,270	426,933	468,393	163,616	579,425	586,690
510	Capital Outlay-Buildings	-	-	-	-	-	16,000	-
520	Capital Outlay-Other	25,000	-	-	-	13,761	1,012,000	1,105,000
530	Capital Outlay-Machin/Equip	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	25,000	-	-	-	13,761	1,028,000	1,105,000
850	Resale Merchandise-Taxable	1,803	2,311	2,621	1,725	249	7,000	3,500
860	Resale Merchandise-Gas	167,324	160,990	120,041	111,222	-	175,000	175,000
	TOTAL RESALE MERCHANDISE	169,127	163,300	122,662	112,946	249	182,000	178,500
	TOTAL OPERATING COSTS	1,060,984	951,269	1,065,127	1,108,164	414,767	2,414,165	2,543,590
710-40775-400	Marina Donations	-	-	-	-	-	-	-
710-40710-610	Marina Debt-Interest	-	-	-	-	-	-	-
710-40920-580	Marina Depreciation	252,289	320,208	329,348	337,588	-	-	-
710-40920-703	Marina Transfers Out	650,000	650,000	650,000	650,000	-	650,000	650,000
710-40920-951	Marina Loss on Asset Disposal	-	-	-	-	-	-	-
	OTHER NON-OPERATING COSTS	902,289	970,208	979,348	987,588	-	650,000	650,000
	TOTAL EXPENDITURES & TRANSFERS	$ 1,963,273	$ 1,921,478	$ 2,044,475	$ 2,095,751	$ 414,767	$ 3,064,165	$ 3,193,590

City of Lake City
2027 Budget - Marina

MARINA BEACH

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
710-40746-100	Marina Beach Salaries-Regular	9,080	12,475	10,257	11,843	5,229	11,425	12,450
710-40746-120	Marina Beach Salaries-Temp	-	4,429	2,286	6,396	2,120	10,000	10,000
710-40746-140	Marina Beach PERA	656	717	738	817	396	1,675	1,700
710-40746-150	Marina Beach FICA	677	1,272	925	1,359	543	1,800	1,725
710-40746-160	Marina Beach Group Health Ins	971	1,126	1,424	1,501	848	1,700	1,900
710-40746-170	Marina Beach Longevity	-	60	64	69	56	90	100
710-40746-210	Marina Beach Operating Supplie	786	1,398	1,535	3,649	423	4,000	4,000
710-40746-220	Marina Beach Maint/Repair	391	729	6,397	4,165	916	7,500	7,500
710-40746-360	Marina Beach Utilities	-	1,060	12,144	14,673	2,816	17,500	17,500
710-40746-390	Marina Beach Contractual	-	2,231	1,104	1,400	904	3,500	3,500
710-40746-410	Marina Beach Workers Comp Ins	367	582	829	762	384	1,225	1,350
710-40746-530	Marina Beach Capital-Buildings	-	-	-	-	-	16,000	-
	TOTAL MARINA BEACH	$ 12,927	$ 26,078	$ 37,705	$ 46,635	$ 14,636	$ 76,415	$ 61,725

MARINA TRAILER

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
710-40760-100	Marina Trailer Salaries-Reg	31,231	31,997	35,071	38,431	17,982	39,400	42,800
710-40760-120	Marina Trailer Salaries-Temp	-	590	1,021	1,853	393	4,750	4,750
710-40760-140	Marina Trailer PERA	2,256	2,409	2,539	2,808	1,361	3,350	3,600
710-40760-150	Marina Trailer FICA	2,329	2,413	2,629	2,944	1,331	3,600	3,675
710-40760-160	Marina Trailer Group Health In	3,390	4,041	5,175	5,452	3,084	6,125	6,800
710-40760-170	Marina Trailer Longevity	-	191	206	220	168	300	300
710-40760-210	Marina Trailer Operating Suppl	-	-	-	-	-	-	-
710-40760-220	Marina Trailer Maint/Repair	2,793	5,215	3,058	626	4,314	6,000	6,000
710-40760-360	Marina Trailer Utilities	19,405	29,254	23,814	23,574	5,419	30,000	30,000
710-40760-390	Marina Trailer Contractual	19,696	18,124	20,095	18,693	13,052	24,000	25,000
710-40760-400	Marina Trailer Miscellaneous	-	(28)	-	-	-	-	-
710-40760-410	Marina Trailer Workers Comp In	1,294	1,504	2,024	1,503	818	2,850	3,150
	TOTAL MARINA TRAILER	$ 82,395	$ 95,711	$ 95,632	$ 96,105	$ 47,922	$ 120,375	$ 126,075

MARINA LIFT

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
710-40771-100	Marina Lift Salaries-Regular	43,864	45,310	55,707	53,129	24,748	54,925	59,250
710-40771-110	Marina Lift Salaries-Overtime	477	525	325	262	-	500	500
710-40771-120	Marina Lift Salaries-Temporary	42,133	50,648	47,646	56,004	23,335	55,000	60,000
710-40771-140	Marina Lift PERA	3,562	3,803	3,937	4,260	1,896	8,325	9,025
710-40771-150	Marina Lift FICA	6,571	7,326	7,836	8,268	3,639	8,975	9,225
710-40771-160	Marina Lift Group Health Ins	5,372	5,847	6,871	7,237	4,173	8,100	9,175
710-40771-170	Marina Lift Longevity	322	514	537	560	532	625	650
710-40771-210	Marina Lift Operating Supplies	11,078	8,885	8,530	8,349	2,369	12,000	12,000
710-40771-220	Marina Lift Maint/Repair	14,353	16,898	14,926	19,106	3,397	20,000	20,000
710-40771-230	Marina Lift Tools/Equip	-	399	1,321	1,680	1,795	2,000	2,000
710-40771-300	Marina Lift Professional Svcs	1,195	-	-	-	-	3,000	3,000
710-40771-390	Marina Lift Contractual	-	-	-	-	-	-	-
710-40771-400	Marina Lift Miscellaneous	-	-	-	-	-	-	-
710-40771-410	Marina Lift Workers Comp Ins	3,815	3,771	5,050	3,809	1,943	4,500	4,950
710-40771-420	Marina Lift Vehicle Insurance	1,576	1,912	2,273	2,459	-	2,650	2,900
710-40771-530	Marina Lift Capital-Mach/Equip	-	-	-	-	-	-	-
	TOTAL MARINA LIFT	$ 134,317	$ 145,838	$ 154,959	$ 165,124	$ 67,828	$ 180,600	$ 192,675

City of Lake City
2027 Budget - Marina

MARINA HARBOR

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
710-40773-100	Marina Harbor Salaries-Regular	155,818	161,120	165,263	186,299	84,065	185,900	200,925
710-40773-110	Marina Harbor Salaries-Overtim	1,431	1,768	1,237	957	-	2,000	2,100
710-40773-120	Marina Harbor Salaries-Temp	66,581	84,541	91,347	78,438	20,337	108,000	108,000
710-40773-140	Marina Harbor PERA	41,063	(59,802)	(1,559)	(11,714)	6,429	22,500	23,500
710-40773-150	Marina Harbor FICA	16,380	18,423	20,219	19,365	7,814	24,250	23,950
710-40773-160	Marina Harbor Group Health Ins	18,504	20,415	24,032	25,216	14,243	28,150	31,350
710-40773-170	Marina Harbor Longevity	967	1,622	1,699	1,776	1,654	2,025	2,100
710-40773-200	Marina Harbor Office Supplies	1,316	1,176	2,831	1,239	216	4,000	4,000
710-40773-210	Marina Harbor Operating Suppli	15,520	16,601	16,907	9,215	3,694	18,000	18,000
710-40773-220	Marina Harbor Maint/Repair	69,461	33,127	77,613	126,895	67,979	150,000	150,000
710-40773-230	Marina Harbor Tools/Equip	3,050	5,052	4,384	2,210	2,531	6,000	6,000
710-40773-240	Marina Harbor Books/Periodical	-	-	-	-	-	-	-
710-40773-300	Marina Harbor Professional Svc	650	1,171	4,300	1,385	1,936	7,000	7,000
710-40773-310	Marina Harbor Communications	6,062	5,343	5,113	5,175	2,736	7,000	7,000
710-40773-320	Marina Harbor Travel, Conf, Sc	993	1,559	1,617	1,674	1,318	6,000	6,000
710-40773-340	Marina Harbor Printing/Publish	2,079	3,229	2,864	2,726	2,877	5,500	5,500
710-40773-360	Marina Harbor Utilities	34,807	39,209	37,508	49,444	15,953	45,000	45,000
710-40773-381	Marina Harbor Admin Allocation	40,000	40,000	40,000	40,000	-	40,000	40,000
710-40773-390	Marina Harbor Contractual	17,397	25,411	40,158	18,522	11,027	35,000	35,000
710-40773-400	Marina Harbor Miscellaneous	0	(5)	3,093	0	-	-	-
710-40773-401	Marina Harbor Credit Card Chgs	27,063	29,037	9,285	31,547	8,857	35,000	35,000
710-40773-410	Marina Harbor Workers Comp Ins	9,014	9,940	12,612	9,750	5,327	10,650	11,725
710-40773-430	Marina Harbor General Liabilit	73,120	56,738	63,145	63,032	-	65,000	68,750
710-40773-520	Marina Capital Outlay	25,000	-	-	-	13,761	1,012,000	1,105,000
710-40773-530	Marina Harbor Capital-Machin/E	-	-	-	-	-	-	-
710-40773-850	Marina Harbor Resale Merch-Tax	1,803	2,311	2,621	1,725	249	7,000	3,500
710-40773-860	Marina Harbot Resale Merch-Gas	167,324	160,990	120,041	111,222	-	175,000	175,000
	TOTAL MARINA HARBOR	$ 795,404	$ 658,973	$ 746,329	$ 776,097	$ 273,005	$ 2,000,975	$ 2,114,400

MARINA SECURITY

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
710-40780-100	Marina Security Salaries-Reg	15,263	15,681	17,875	18,466	8,797	18,975	21,050
710-40780-120	Marina Security Salaries-Temp	13,584	6,661	7,114	5,548	1,453	15,000	15,000
710-40780-140	Marina Security PERA	1,594	1,677	1,779	1,806	767	2,525	2,725
710-40780-150	Marina Security FICA	2,178	1,691	1,893	1,832	765	2,750	2,775
710-40780-160	Marina Security Group Health	1,482	1,488	1,567	1,656	932	1,825	2,125
710-40780-170	Marina Security Longevity	-	150	156	162	168	175	175
710-40780-210	Marina Security Operating Supp	-	-	263	-	-	1,000	1,000
710-40780-220	Marina Security Maint/Repair	-	-	-	-	-	400	400
710-40780-410	Marina Security Workers Comp	1,841	1,751	2,141	1,130	614	3,150	3,465
	TOTAL MARINA SECURITY	$ 35,942	$ 29,098	$ 32,788	$ 30,600	$ 13,497	$ 45,800	$ 48,715

MARINA-OTHER

Account Number	Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	6/30/2026 Actual	12/31/2026 Budget	12/31/2027 Budget
710-40920-400	Marina Miscellaneous Donations	-	-	-	-	-	-	-
710-40920-610	Marina Debt-Interest	-	-	-	-	-	-	-
710-40920-580	Marina Depreciation	252,289	320,208	329,348	337,588	-	-	-
710-40920-703	Marina Transfers Out	650,000	650,000	650,000	650,000	-	650,000	650,000
710-40920-951	Marina Loss on Asset Disposal	-	-	-	-	-	-	-
	TOTAL MARINA OTHER	$ 902,289	$ 970,208	$ 979,348	$ 987,588	$ -	$ 650,000	$ 650,000
	TOTAL EXPENDITURES	$ 1,313,273	$ 1,275,907	$ 1,396,762	$ 1,452,148	$ 416,887	$ 2,424,165	$ 2,543,590
	TOTAL TRANSFERS	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ -	$ 650,000	$ 650,000
	TOTAL EXPENDITURES & TRANSFERS	$ 1,963,273	$ 1,925,907	$ 2,046,762	$ 2,102,148	$ 416,887	$ 3,074,165	$ 3,193,590

Projects & Source By Department

Lake City, MN

Department	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Ambulance												
Emergency Response Vehicle	*AMB-2032-2*						48,000					**48,000**
Replace 800 Mhz Radios	*AMB-2024-2*				40,000							**40,000**
Replace Ambulance #272	*AMB-2033-1*							385,000				**385,000**
Replace Ambulance #273	*AMB-2030-1*				385,000							**385,000**
Replace Cardiac Monitors	*AMB-2031-1*						110,000					**110,000**
Replace LUCAS 3 Compression Devices	*AMB-2032-1*						54,000					**54,000**
Replace Zoll Z Ventilators	*AMB-2035-1*									40,000		**40,000**
Stryker Stair Chairs	*AMB-2034-1*								19,000			**19,000**
Ambulance Total		**0**	**0**	**0**	**425,000**	**0**	**212,000**	**385,000**	**19,000**	**40,000**	**0**	**1,081,000**
General Fund					425,000		212,000	385,000	19,000	40,000		**1,081,000**
Source Grand Total		**0**	**0**	**0**	**425,000**	**0**	**212,000**	**385,000**	**19,000**	**40,000**	**0**	**1,081,000**
Building Maintenance												
Carpet City Hall	*BLM-2026-1*		75,000									**75,000**
City Hall Tuckpointing	*BLM-2030-1*				50,000							**50,000**
Council AV Equipment Upgrade	*BLM-2027-1*	50,000										**50,000**
Replace City Hall Roof	*BLM-2021-1*			200,000								**200,000**
Replace City Hall Windows	*BLM-2022-2*		250,000									**250,000**
Building Maintenance Total		**50,000**	**325,000**	**200,000**	**50,000**	**0**	**0**	**0**	**0**	**0**	**0**	**625,000**
General Fund		50,000	325,000	200,000	50,000							**625,000**
Source Grand Total		**50,000**	**325,000**	**200,000**	**50,000**	**0**	**0**	**0**	**0**	**0**	**0**	**625,000**
Clerk/Finance												
Election Pollbooks	*CFD-2022-1*				10,000							**10,000**
Clerk/Finance Total		**0**	**0**	**0**	**10,000**	**0**	**0**	**0**	**0**	**0**	**0**	**10,000**
General Fund					10,000							**10,000**
Source Grand Total		**0**	**0**	**0**	**10,000**	**0**	**0**	**0**	**0**	**0**	**0**	**10,000**
Electric												
10th St Substation Testing and Maint.	*ELEC-2029-3*			100,000								**100,000**
2011 Ford Fusion	*ELEC-2027-2*	40,000										**40,000**

Department	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
550 Jet Vac Vacuum Excavator	*ELEC-2031-2*					100,000						**100,000**
8th St & South Town Voltage Conversion	*ELEC-2029-2*			1,564,000								**1,564,000**
Electric URD Trailers	*ELEC-2030-1*				30,000							**30,000**
Feeder E4 Mainline Tie and Voltage Conversion	*ELEC-2027-3*	1,902,000										**1,902,000**
Feeder W3 Mainline Tie and Voltage Conversion	*ELEC-2028-2*		1,056,000									**1,056,000**
Fleet #11 2017 F-550 Bucket Truck	*ELEC-2028-1*		220,000									**220,000**
Fleet #5 Replace Ford F550	*ELEC-2033-1*							120,000				**120,000**
Horizon Mill Mainline Tie	*ELEC-2032-1*						209,000					**209,000**
OH to UG Conversion Area 8th St. Substation	*ELEC-2030-2*				2,280,000							**2,280,000**
OH to UG Conversion Area Lake Side Substation	*ELEC-2034-1*								1,700,000			**1,700,000**
OH to UG Conversion Area Old Shop Substation	*ELEC-2033-2*							1,530,000				**1,530,000**
Public Works Facility Access Improvements	*ELEC-2028-3*		38,000									**38,000**
Reel Trailers	*ELEC-2029-1*			50,000								**50,000**
Relay Upgrades - Underwood Substation	*ELEC-2032-3*						188,000					**188,000**
SCADA System Development	*ELEC-2034-2*								300,000			**300,000**
Skating Rink Lighting Improvements	*ELEC-2027-5*	15,000										**15,000**
Transformer Procurement	*ELEC-2031-3*					180,000						**180,000**
Trencher Trailer/Tilt	*ELEC-2025-2*					30,000						**30,000**
Underwood Feeder, W3, and FM Sectionalizing	*ELEC-2027-4*	634,000										**634,000**
Underwood Substation-Build 2nd Side	*ELEC-2036-1*									100,000	1,200,000	**1,300,000**
Underwood Substation Testing & Maintenance	*ELEC-2032-2*						60,000					**60,000**
Utility Pole Trailer	*ELEC-2027-1*	20,000										**20,000**
Electric Total		**2,611,000**	**1,314,000**	**1,714,000**	**2,310,000**	**310,000**	**457,000**	**1,650,000**	**2,000,000**	**100,000**	**1,200,000**	**13,666,000**
Electric Fund		2,611,000	1,314,000	1,714,000	2,310,000	310,000	457,000	1,650,000	2,000,000	100,000	1,200,000	**13,666,000**
Source Grand Total		**2,611,000**	**1,314,000**	**1,714,000**	**2,310,000**	**310,000**	**457,000**	**1,650,000**	**2,000,000**	**100,000**	**1,200,000**	**13,666,000**

Emergency Management

Mobile EOC Radios	*CVD-2031-1*					36,000						**36,000**

Department	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Portable Radios	*CVD-2026-1*						46,000					**46,000**
Emergency Management Total		**0**	**0**	**0**	**0**	**36,000**	**46,000**	**0**	**0**	**0**	**0**	**82,000**
General Fund						36,000	46,000					**82,000**
Source Grand Total		**0**	**0**	**0**	**0**	**36,000**	**46,000**	**0**	**0**	**0**	**0**	**82,000**

Fire

Fire Boat	*FIR-2027-1*		350,000									**350,000**
Fire Boat Motor	*FIR-2021-4*				15,000			15,000				**30,000**
Fire i-Pads	*FIR-2021-5*						7,500					**7,500**
Grass Rig #17	*FIR-2035-1*									75,000		**75,000**
Replace Engine #16	*FIR-2029-1*			287,500	287,500	287,500	287,500	287,500				**1,437,500**
Reroof Fire Hall	*FIR-2029-2*			250,000								**250,000**
Turn Out Gear	*FIR-2021-1*	25,000		27,500		27,500		30,000		32,500		**142,500**
Fire Total		**25,000**	**350,000**	**565,000**	**302,500**	**315,000**	**295,000**	**332,500**	**0**	**107,500**	**0**	**2,292,500**
Fire Relief Funds										75,000		**75,000**
General Fund		25,000	350,000	565,000	302,500	315,000	295,000	332,500		32,500		**2,217,500**
Source Grand Total		**25,000**	**350,000**	**565,000**	**302,500**	**315,000**	**295,000**	**332,500**	**0**	**107,500**	**0**	**2,292,500**

Hok-Si-La Park

60 Zero Turn Mower	*HOK-2029-1*				10,000					10,000		**20,000**
Firewood Shed	*HOK-2030-2*				40,000							**40,000**
Four Season Bathroom	*HSL-2033-1*							500,000				**500,000**
Hok Si La Parking Lot Paving	*HOK-2031-1*					190,000						**190,000**
Hoksila Shelter	*HOK-2032-1*						35,000					**35,000**
HSL Playground Equipment	*HOK-2029-2*			150,000								**150,000**
Kayak Station on Beach	*HOK-2027-2*				10,000							**10,000**
Ranger 4-Wheeler	*HOK-2030-1*				15,000					15,000		**30,000**
Renovate House Basement	*HOK-2028-3*		30,000									**30,000**
Re-roof HSL Buildings	*HOK-2027-4*			75,000	30,000	25,000						**130,000**
Hok-Si-La Park Total		**0**	**30,000**	**225,000**	**105,000**	**215,000**	**35,000**	**500,000**	**0**	**25,000**	**0**	**1,135,000**
General Fund			30,000	150,000	105,000	215,000	35,000	250,000		25,000		**810,000**
Grant				75,000				250,000				**325,000**
Source Grand Total		**0**	**30,000**	**225,000**	**105,000**	**215,000**	**35,000**	**500,000**	**0**	**25,000**	**0**	**1,135,000**

Marina

Marina Boat Engine	*MAR-2022-1*		21,000						23,000			**44,000**

Department	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
New Electrical on 100 Dock	*MAR-2029-1*			135,000								**135,000**
Re-Construction of 1000 Dock	*MAR-2028-1*				1,000,000							**1,000,000**
Re-Construction of 200 Dock	*MAR-2026-1*			800,000								**800,000**
Re-Construction of 400 Dock	*MAR-2030-1*	105,000					600,000					**705,000**
Re-Construction of 900 Dock	*MAR-2024-1*	1,000,000										**1,000,000**
Replace 1996 Ford F250	*MAR-2030-2*				60,000							**60,000**
	Marina Total	**1,105,000**	**21,000**	**935,000**	**1,060,000**	**0**	**600,000**	**0**	**23,000**	**0**	**0**	**3,744,000**
Marina Fund		1,105,000	21,000	935,000	1,060,000		600,000		23,000			**3,744,000**
	Source Grand Total	**1,105,000**	**21,000**	**935,000**	**1,060,000**	**0**	**600,000**	**0**	**23,000**	**0**	**0**	**3,744,000**
Parks												
City Park Signage	*PKS-2031-1*					30,000						**30,000**
City Welcome Signs	*PKS-2028-4*		60,000									**60,000**
Ford F150 Pickup-Parks	*PKS-2033-1*						60,000					**60,000**
McCahill Playground Equipment	*PKS-2028-1*		300,000									**300,000**
Patton Park Band Stand	*PKS-2029-2*			240,000								**240,000**
Peters Playground Equipment	*PKS-2030-3*				125,000							**125,000**
Replace 60" Zero Turn Mower # 1	*PKS-2029-1*			10,000				10,000				**20,000**
Replace 60" Zero Turn Mower #2	*PKS-2030-4*				10,000				10,000			**20,000**
Replace Tractor Mower	*PKS-2028-3*		10,000							10,000		**20,000**
Underwood Park Recreational Area Improvements	*PKS-2027-1*	821,675										**821,675**
	Parks Total	**821,675**	**370,000**	**250,000**	**135,000**	**30,000**	**60,000**	**10,000**	**10,000**	**10,000**	**0**	**1,696,675**
Donations				40,000								**40,000**
General Fund		410,838	195,000	210,000	72,500	30,000	60,000	10,000	10,000	10,000		**1,008,338**
Grant		410,838	125,000		62,500							**598,338**
Storm Water Fund			50,000									**50,000**
	Source Grand Total	**821,674**	**370,000**	**250,000**	**135,000**	**30,000**	**60,000**	**10,000**	**10,000**	**10,000**	**0**	**1,696,674**
Police												
Patrol Vehicle	*POL-2021-1*	62,500		62,500	62,500	48,000		48,000	48,000	62,500	62,500	**456,500**
Portable, Mobile, and Base Radios	*POL-2020-1*								125,000			**125,000**
	Police Total	**62,500**	**0**	**62,500**	**62,500**	**48,000**	**0**	**48,000**	**173,000**	**62,500**	**62,500**	**581,500**
General Fund		62,500		62,500	62,500	48,000		48,000	173,000	62,500	62,500	**581,500**
	Source Grand Total	**62,500**	**0**	**62,500**	**62,500**	**48,000**	**0**	**48,000**	**173,000**	**62,500**	**62,500**	**581,500**

Department	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Sewer												
Fleet #22 Ford F450 with Dump Box	*SEW-2031-1*				82,000							**82,000**
Fleet #23 Ford F350 Pickup with Crane and Utility Box	*SEW-2031-2*					98,000						**98,000**
Fleet #26 Ford F250 Pickup	*SEW-2027-1*	80,000										**80,000**
Generator Transfer Switch at WWTP	*SEW-2029-1*			100,000								**100,000**
Make Up Air Units at WWTF	*SEW-2025-2*		150,000									**150,000**
PLC Improvements to Utility Infrastructure	*SEW-2029-2*			300,000								**300,000**
Reclaim WWTF Pavement	*SEW-2030-1*				107,000							**107,000**
Sanitary Sewer Main Lining	*SEW-2028-3*						275,000					**275,000**
Screener at WWTP	*SEW-2033-1*							250,000				**250,000**
Sewer Camera Replacement	*SEW-2027-3*					138,000						**138,000**
Sewer Trash Pump	*SEW-2028-2*		20,000									**20,000**
Sprague Lift Station Replacement	*SEW-2028-1*				100,000							**100,000**
Vactor Truck	*SEW-2035-1*									600,000		**600,000**
	Sewer Total	**80,000**	**170,000**	**400,000**	**289,000**	**236,000**	**275,000**	**250,000**	**0**	**600,000**	**0**	**2,300,000**
Electric Fund										200,000		**200,000**
Sewer Fund		40,000	170,000	400,000	248,000	187,000	275,000	250,000		200,000		**1,770,000**
Water Fund		40,000			41,000	49,000				200,000		**330,000**
	Source Grand Total	**80,000**	**170,000**	**400,000**	**289,000**	**236,000**	**275,000**	**250,000**	**0**	**600,000**	**0**	**2,300,000**
Storm Water												
Elgin Street Sweeper	*SWU-2028-1*		300,000									**300,000**
Harmony Way/Ct Retention Pond	*SWU-2028-2*		30,000									**30,000**
Public Works Stormwater Pond Engineering & Design	*SWU-2026-1*		250,000									**250,000**
	Storm Water Total	**0**	**580,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**580,000**
Electric Fund			62,500									**62,500**
Garbage/Compost Fund			200,000									**200,000**
General Fund			62,500									**62,500**
Sewer Fund			31,250									**31,250**
Storm Water Fund			192,500									**192,500**
Water Fund			31,250									**31,250**
	Source Grand Total	**0**	**580,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**580,000**

Department	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Streets												
1 Ton Truck with Dump Box	*STS-2029-1*			100,000								**100,000**
Blacktop Roller	*STS-2031-1*					60,000						**60,000**
Bobcat Tool Cat	*STS-2029-8*			50,000					50,000			**100,000**
Brush Chipper	*STS-2028-3*		55,000									**55,000**
Downtown Street and Utility Reconstruction	*STS-2030-6*			500,000	12,500,000							**13,000,000**
Ford F150 Pickup	*STS-2033-1*							60,000				**60,000**
Mill and Overlay Projects	*STS-2030-7*				1,000,000					1,000,000		**2,000,000**
Old Public Safety Parking Lot	*STS-2030-4*				100,000							**100,000**
Public Works Lot Paving	*STS-2030-8*				500,000							**500,000**
Reconstruction of 100-600 blk South Garden	*STS-2035-3*								250,000	6,000,000		**6,250,000**
Rip Rap Improvements at Sportman's Club	*STS-2027-5*	400,000										**400,000**
Roschen Park Blacktop	*STS-2030-9*				325,000							**325,000**
Sealcoat with Replay	*STS-2027-3*		30,000				80,000	30,000				**140,000**
Single Axle Dump Truck	*STS-2035-2*									250,000		**250,000**
Skid Loader	*STS-2028-2*		70,000									**70,000**
South Oak Street Improvement	*STS-2030-3*				75,000							**75,000**
Sportsman's Club Parking Lot	*STS-2030-2*			275,000								**275,000**
Streets Total		**400,000**	**155,000**	**925,000**	**14,500,000**	**60,000**	**80,000**	**90,000**	**300,000**	**7,250,000**	**0**	**23,760,000**

Donations				275,000								**275,000**
Electric Fund			37,500	35,000					15,000			**87,500**
General Fund		200,000	82,500	95,000	262,500	18,000	80,000	90,000	15,000	250,000		**1,093,000**
GO Bonds				500,000	6,000,000				125,000	4,000,000		**10,625,000**
GO Utility Bonds					5,500,000				125,000	3,000,000		**8,625,000**
Grant		200,000			1,000,000							**1,200,000**
MN State Aid Funds					1,662,500							**1,662,500**
Sewer Fund			17,500	5,000		12,000			5,000			**39,500**
Tax Abatement					75,000							**75,000**
Water Fund			17,500	15,000		30,000			15,000			**77,500**
Source Grand Total		**400,000**	**155,000**	**925,000**	**14,500,000**	**60,000**	**80,000**	**90,000**	**300,000**	**7,250,000**	**0**	**23,760,000**

Department	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Swimming Pool												
Swimming Pool Renovations	*SWP-2029-1*			1,650,000								**1,650,000**
Swimming Pool Total		**0**	**0**	**1,650,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,650,000**
GO Bonds				1,650,000								**1,650,000**
Source Grand Total		**0**	**0**	**1,650,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,650,000**
Water												
Commercial Water Fill Station	*WAT-2029-1*			100,000								**100,000**
Edge of Town Trailer Park Master Meter Installation	*WAT-2027-01*	35,000										**35,000**
Lead/Galvanized Service Line Replacements	*WAT-2026-1*		250,000			250,000			250,000			**750,000**
Stationary Generator-Well #1	*WAT-2027-1*	100,000										**100,000**
Water AMI Communication Network	*WAT-2030-1*				100,000							**100,000**
Water Meter Replacement Project	*WAT-2028-2*		600,000									**600,000**
Water Total		**135,000**	**850,000**	**100,000**	**100,000**	**250,000**	**0**	**0**	**250,000**	**0**	**0**	**1,685,000**
Grant			250,000			250,000			250,000			**750,000**
Sewer Fund			300,000									**300,000**
Water Fund		135,000	300,000	100,000	100,000							**635,000**
Source Grand Total		**135,000**	**850,000**	**100,000**	**100,000**	**250,000**	**0**	**0**	**250,000**	**0**	**0**	**1,685,000**
GRAND TOTAL		**5,290,175**	**4,165,000**	**7,026,500**	**19,349,000**	**1,500,000**	**2,060,000**	**3,265,500**	**2,775,000**	**8,195,000**	**1,262,500**	**54,888,675**