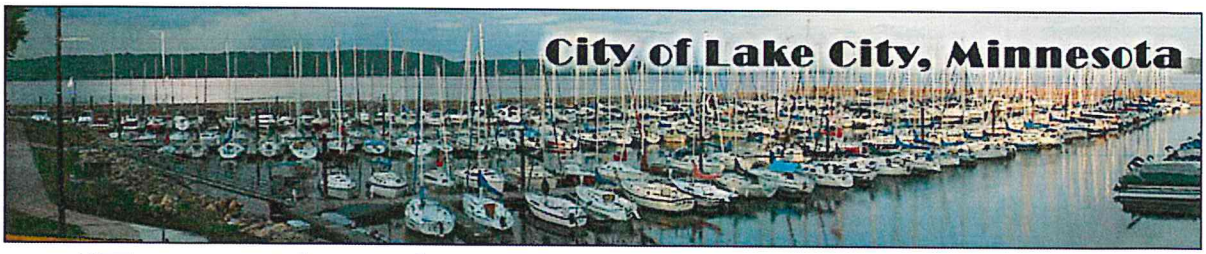


"To provide and maintain an attractive and viable community"

THE CITY OF LAKE CITY

2017 BUDGETS

December 12, 2016

TABLE OF CONTENTS

Transmittal Letter	1
City Officials	2
Organizational Chart	3
Staffing by Department	4
Budget Process & Objectives	5
2017 Budget Summary by Fund	6
2016 Taxes Payable in 2017 Levy Certification	7
General Fund – Expenditures by Department	8

2017 Budgets:

General Fund	Light Green
Special Revenue Fund – Library	Purple
Enterprise Funds	
Utilities	Yellow
Marina	Teal
Internal Service Fund – Building Maintenance	Light Pink
Component Unit – EDA	Orange
Capital Outlay	Bright Pink

December 12, 2016

To the Honorable Mayor, Members of the City Council and Citizens of Lake City;

The City of Lake City's 2017 budgets for the General, Library, Enterprise and Internal Service Funds are submitted according to the direction given by the City Council, in compliance with Minnesota Statute 475.065 subdivision 1(a), Minnesota Statute 475.07 subdivision 1(a) and in compliance with the Charter of the City of Lake City section 7.04. The proposed 2017 budget for the EDA Component Unit is also included in this document.

The accompanying budgets and discussions are designed to provide the Council and citizens of Lake City information regarding the projected revenues and expenditures for the operations of the city, proposed tax levy, major projects, and operating expenditures.

The 2017 budget considerations:

- 10% increase in Health Insurance was budgeted – anticipating an actual decrease in health insurance costs in 2017.
- 2% plus step salaries budgeted – proposing 2.5% plus step salaries.
- Ambulance activities budgeted in accordance with past activity – will address overall departmental budget in 2017 with implementation of Rural Ambulance Assessment recommendations as well as rate increases.
- New Public Safety Building will be complete in 2017 – will need to look at ongoing operational costs in the new facility.
- Interfund loan for Public Safety Building – General Fund interfund loan payment of $152,891 to Electric Fund.
- Planning Department – Finance Director to evaluate staffing needs by mid-year 2017.
- Anticipating fee increases within Utility Funds.
- Budgeting Local Government Aid at the same amount as Certified for 2016 with 50% transferred to the Capital Project Fund.
- Certifying the 2016 Property Taxes for Payable 2017 at a 1.782% increase from prior year, generating additional revenues of $56,589 for 2017.

Questions regarding the content of this document can be directed to the Finance Director at the address below.

Respectfully submitted,

Amy Hove
Finance Director/Treasurer
City of Lake City
205 West Center
Lake City, MN 55041
651-345-6819 Direct
ahove@ci.lake-city.mn.us

2016 CITY OFFICIALS

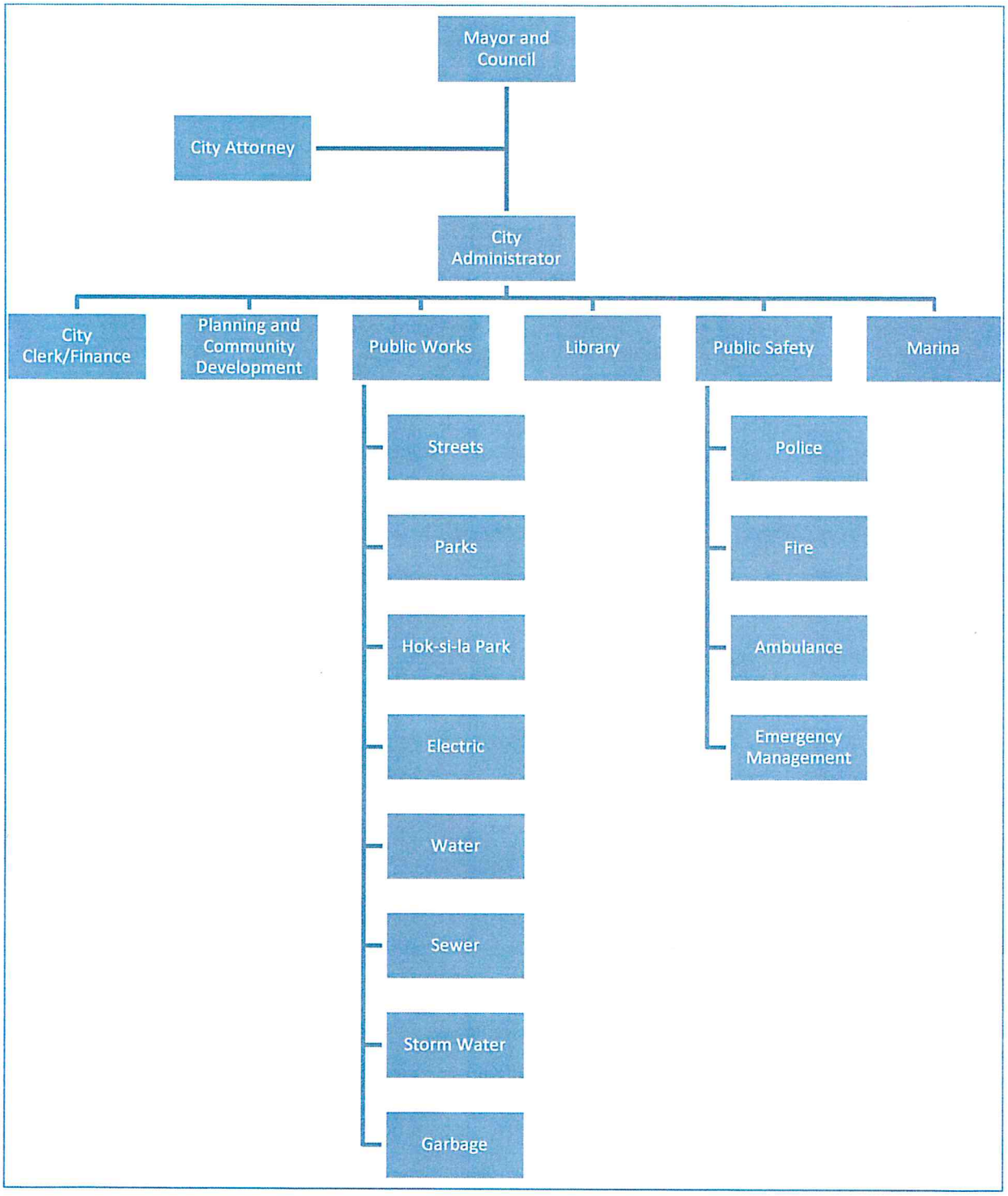
ELECTED

Mayor	Joel Beckman	2016
Councilmember	Russell Boe	2018
Councilmember	Randall Klipfel	2018
Councilmember	Andru Peters	2016
Councilmember	Greg Schreck	2018
Councilmember	Mark Spence	2016
Councilmember	Marylou Waltman	2016

APPOINTED

Administrator	Mark Sievert
Ambulance Director	Gail Riemersma
City Clerk	Kari Schreck
Emergency Mgmt Director	John Yorde
Finance Director/Treasurer	Amy Hove
Fire Chief	Jeff Diepenbrock
Library Director	Patti Bross
Marina Administrator	Mark J. Lutjen
Planning Director (interim)	Megan Smith
Police Chief	Cory Kubista
Public Works Director	Scott Jensen

ORGANIZATIONAL CHART



City of Lake City
Staffing Compliment by Department
As of December 12, 2016

General Government	
City Council	1 Mayor, 6 Councilmembers & 1 Part Time Audio/Visual Employee
City Administrator	1 - Full Time Employee
Clerk/Finance	4 - Full Time Employees
Planning	3 - Full Time Employees *(1 position is currently vacant)*
Public Safety	
Police	11 - Full Time Employees, 1 Permanent Part Time Employee & 10 - Part Time Employees/Reserve Officers
Fire	1 - Contractual & 22 Paid Volunteers
Ambulance	5 - Full Time Positions & 25 Paid Volunteers
Emergency Operations	2 - Contractual Employees
Streets	5 Full Time Employees & 2 Seasonal Employees
Parks and Recreation	
Hok-Si-La	1 - Contractual & 1 Permanent Part Time Employee
Parks	1 - Full Time Employee
Library	1 - Full Time Employee & 9 Permanent Part Time Employees
Marina	3 - Full Time Employees & 2 Permanent Part Time Employees 2 - Permanent Part Time (also utilize 4 Police Reserve Officers) 24 - Seasonal Employees
Utilities	
Electric	9 - Full Time Employees (*2 FT & 2 PT employees shared with streets*)
Water/Sewer	5 - Full Time Employees
Garbage	1 - Part Time Employee (*shared with streets*)

Citywide Totals by Category:

Elected Officials	7
Full Time Employees	48
Permanent Part Time Employees	15
Part Time Employees	14
Paid Volunteers	47
Contractual Employees	4
Seasonal Employees	26
	161

BUDGET PROCESS

The City of Lake City's 2017 budget process is governed by the City Council, the City Charter and Minnesota Statutes. The process began in March of 2016 with a meeting of the City Council to establish the 2017 budget timeline. Subsequent meetings established the budget guidelines for the fiscal year ending December 31, 2017, and provided direction to the Department Heads on the contents of the 2017 budget. Based on the input received, the Department Heads prepare the preliminary estimated budgets. Additional meetings by the City Council and Department Heads are held as needed. The proposed levy and budgets were certified at the September 12, 2016 Council meeting to comply with statutory requirements.

The 2017 proposed budgets will continue to be refined with the taxpayer meeting scheduled for the regular Council Meeting on December 12, 2016. The final 2017 budget will be approved by the Council following the taxpayer meeting.

Budget Guidelines

The City Council discussed 2017 budget objectives at its March 14, 2016 meeting. While specific objectives were not established, the Council did establish some criteria for consideration when preparing the 2017 budget.

2017 Budget Considerations
Set by the
City Council of the City of Lake City

1. Freeze Lake City's tax rate at 71.604% and rely on increase in tax capacity for property tax revenue increase.

2. The amount of LGA budgeted for 2017 will be at 100% of the 2016 certified LGA with 50% transferred to the Capital Projects fund.

3. The salary/wage expenditures for all funds will include the appropriate step increases plus a percentage increase.
   ~ Current proposals are 2.5% in 2017, 2.75% in 2018 and 2.75% in 2019.

4. As is past practice, set insurance rate increase at 10% (health, general liability, workers compensation) for all funds.

5. All other non-insurance and wage expenditures have ranged from 0% to 2%.

6. Capital outlay items will be considered on a case by case basis. Purchase is approved when the 2017 budget is approved.

7. Adopt a category budget with the categories being Personnel; Supplies, Goods and Services; Professional and Contractual Services; and Capital Outlay.

City of Lake City
2017 Budget Summary - Revenues & Expenditures by Fund

FUND	Operating Revenues	Property Tax Levy	Expenditures	Net	Property Tax Dependence *
General Fund	$ 3,163,743	$ 2,595,087	$ 5,865,678	$ (106,848)	44%
Library	193,000	90,000	282,140	860	32%
EDA	44,713	71,058	115,771	-	61%
Debt	-	475,207	475,207	-	100%
Electric	13,818,343	-	12,921,414	896,929	0%
Water	635,982	-	777,407	(141,425)	0%
Sewer	1,427,285	-	1,626,980	(199,695)	0%
Storm Water	132,000	-	219,426	(87,426)	0%
Garbage	564,900	-	590,348	(25,448)	0%
Marina	1,949,360	-	1,913,313	36,047	0%
Municipal Buildings	409,500	-	402,324	7,176	0%
Total Budget	$ 22,338,826	$ 3,231,352	$ 25,190,008	$ 380,170	

** Property Tax Dependence is the percent of the expenditures that are paid using property tax revenues.*

City of Lake City
2016 Paid in 2017 Levy Certification

	2012	2013	2014	2015	2016	2017
General Fund	$2,446,950	$2,352,640	$2,285,263	$2,399,526	$2,519,502	$2,595,087
Library	90,000	90,000	90,000	90,000	90,000	90,000
Debt Service:						
2012A Street Construction	-	147,719	159,485	164,026	163,144	161,968
2013B Refunding Bond	32,850	32,850	34,070	33,440	32,810	26,930
~formerly 2006A G.O. Improvement Bonds						
2013A Street Construction	-	-	174,337	182,096	185,771	184,144
2015A Refunding Bond	108,560	106,410	104,123	106,950	103,950	102,165
~formerly 2008A G.O. Improvement Bonds						
EDA Tax Levy	51,500	20,330	56,875	77,524	79,586	71,058
TOTAL LEVY	$2,729,860	$2,749,949	$2,904,153	$3,053,562	$3,174,763	$3,231,352
			5.608%	5.145%	3.969%	1.782%

City of Lake City
General Fund
Total Expenditures by Department (Less Capital Outlay)

Department	Dept Number	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget
Council	44011	$ 93,242	$ 67,136	$ 65,337	$ 85,330	$ 64,129	$ 88,360	$ 88,760
City Administrator	44022	$ 140,919	$ 147,675	$ 156,559	$ 172,817	$ 132,383	$ 158,398	$ 160,241
Clerk Finance	44051	$ 325,455	$ 334,887	$ 354,370	$ 399,133	$ 339,862	$ 412,286	$ 425,072
Elections	44040	$ 10,339	$ 2,331	$ 12,003	$ 1,641	$ 8,433	$ 13,900	$ 2,100
Auditing	44055	$ 34,750	$ 30,321	$ 23,400	$ 22,785	$ 26,085	$ 35,000	$ 37,000
Legal	44060	$ 86,930	$ 103,485	$ 117,656	$ 104,358	$ 74,387	$ 132,300	$ 133,000
Planning - Revenue	34091	$ 40,260	$ 37,857	$ 65,988	$ 60,924	$ 52,458	$ 38,100	$ 53,100
Expenditures	44091	$ 269,691	$ 276,010	$ 328,823	$ 317,883	$ 252,215	$ 316,587	$ 345,335
Net		$ (229,431)	$ (238,153)	$ (262,835)	$ (256,958)	$ (199,756)	$ (278,487)	$ (292,235)
Police - Revenue	34110	$ 145,306	$ 180,264	$ 188,792	$ 163,324	$ 179,501	$ 145,565	$ 148,000
Expenditures	44110	$ 1,087,304	$ 1,160,778	$ 1,178,112	$ 1,182,115	$ 1,012,911	$ 1,239,273	$ 1,261,116
Net		$ (941,998)	$ (980,515)	$ (989,320)	$ (1,018,791)	$ (833,410)	$ (1,093,708)	$ (1,113,116)
Animal Control	44196	$ 5,660	$ 5,761	$ 9,827	$ 6,563	$ 4,658	$ 6,212	$ 6,212
Fire - Revenue	34120	$ 93,260	$ 116,152	$ 106,626	$ 117,253	$ 112,861	$ 102,500	$ 102,500
Expenditures	44120	$ 187,625	$ 215,409	$ 224,408	$ 309,062	$ 110,182	$ 233,997	$ 232,897
Net		$ (94,365)	$ (99,258)	$ (117,782)	$ (191,809)	$ 2,679	$ (131,497)	$ (130,397)
Ambulance - Revenue	34140	$ 525,978	$ 499,418	$ 430,724	$ 459,540	$ 390,845	$ 472,000	$ 572,000
Expenditures	44140	$ 564,732	$ 545,579	$ 565,809	$ 596,619	$ 498,165	$ 669,460	$ 703,041
Net		$ (38,754)	$ (46,161)	$ (135,085)	$ (137,079)	$ (107,320)	$ (197,460)	$ (131,041)
Emergency Mgmt	44191	$ 24,271	$ 26,140	$ 26,101	$ 32,817	$ 23,717	$ 35,220	$ 40,165
Streets - Revenue	34212	$ 56,569	$ 60,275	$ 67,272	$ 71,456	$ 388,844	$ 281,000	$ 7,000
Expenditures	44212	$ 377,487	$ 497,941	$ 567,331	$ 476,352	$ 381,720	$ 659,324	$ 695,383
Net		$ (320,918)	$ (437,666)	$ (500,059)	$ (404,896)	$ 7,124	$ (378,324)	$ (688,383)
Parks - Revenue	34510	$ 10,105	$ 10,909	$ 10,805	$ 13,962	$ 10,500	$ 9,700	$ 11,800
Expenditures	44510	$ 131,148	$ 162,681	$ 225,636	$ 166,059	$ 124,872	$ 179,585	$ 156,754
Net		$ (121,043)	$ (151,771)	$ (214,831)	$ (152,097)	$ (114,372)	$ (169,885)	$ (144,954)
Summer Rec - Revenue	34523	$ 38,903	$ 50,026	$ 45,428	$ 46,856	$ 49,458	$ 43,000	$ 46,000
Expenditures	44523	$ 48,679	$ 58,304	$ 54,082	$ 54,750	$ 54,514	$ 55,800	$ 62,378
Net		$ (9,776)	$ (8,278)	$ (8,654)	$ (7,894)	$ (5,056)	$ (12,800)	$ (16,378)
Pool - Revenue	34524	$ 42,013	$ 38,971	$ 37,565	$ 37,114	$ 34,689	$ 37,900	$ 37,100
Expenditures	44524	$ 67,585	$ 52,879	$ 115,139	$ 65,026	$ 54,079	$ 63,050	$ 65,511
Net		$ (25,573)	$ (13,908)	$ (77,574)	$ (27,912)	$ (19,390)	$ (25,150)	$ (28,411)
Hok-Si-La - Revenue	34543	$ 125,113	$ 125,674	$ 121,197	$ 153,475	$ 146,968	$ 196,150	$ 151,700
Expenditures	44543	$ 160,938	$ 163,000	$ 167,720	$ 129,807	$ 141,812	$ 212,035	$ 215,138
Net		$ (35,825)	$ (37,325)	$ (46,523)	$ 23,668	$ 5,156	$ (15,885)	$ (63,438)
Total - Revenue		$ 1,077,507	$ 1,119,546	$ 1,074,397	$ 1,123,904	$ 1,366,125	$ 1,325,915	$ 1,129,200
Expenditures (non-capital)		$ 3,616,756	$ 3,850,317	$ 4,192,312	$ 4,123,117	$ 3,304,124	$ 4,510,787	$ 4,630,102
Net		$ (2,539,249)	$ (2,730,771)	$ (3,117,915)	$ (2,999,213)	$ (1,937,999)	$ (3,184,872)	$ (3,500,902)

City of Lake City
General Fund

The General Fund is the operating fund responsible for general government, public safety, streets, parks, pool and summer recreation.

The main sources of revenue are property taxes and local government aid. Charges for services also offset the cost of providing those services.

Property taxes are established by a levy. Early in the budget process the Council establishes the estimated amount of the property tax levy dollars that relates to the General Fund. Other areas establish the amount of property tax levy needed to perform or pay for the Fund's purpose. The cost of paying the budget year's general obligation debt and operating the Lake City Public Library and the Lake City Economic Development Authority are included in the property tax levy that is certified to Wabasha County.

There are seventeen departments that operate within the General Fund. The director of each department is responsible for preparing the revenue and expenditure budget and is responsible for managing the expenditures and revenues according to the approved budget.

City of Lake City
General Fund

Table of Contents

General Fund Budget Summary	1
General Fund Revenues	2 - 3
General Fund Expenditures by Category	4
General Administration Budgets	5
Council	6
City Administrator	7
Clerk/Finance	8
Elections	9
Auditing	10
Legal	11
Planning and Community Development	12
Public Safety Budgets	13
Police	14
Animal Control	15
Fire	16
Ambulance	17
Emergency Management	18
Streets and Parks Budgets	19
Streets	20
Parks	21
Summer Recreation	22
Swimming Pool	23
Hok-Si-La Park	24

CITY OF LAKE CITY
GENERAL FUND PROPOSED BUDGET SUMMARY
For the Years Ending December 31,

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Total Revenues	$ 4,683,610	$ 5,254,263	$ 5,257,425	$ 5,595,917	$ 5,858,204	$ 5,758,830
Total Operating Expenditures	$ 3,810,368	$ 4,618,907	$ 4,483,483	$ 4,963,753	$ 5,158,078	$ 4,948,893
	$ 873,242	$ 635,356	$ 773,942	$ 632,164	$ 700,126	$ 809,937
Transfers to Capital Projects	$ -	$ -	$ 375,790	$ -	$ 384,090	$ 386,894
Transfers to Building Maintenance	$ 270,000	$ 296,000	$ 338,338	$ 417,000	$ 385,000	$ 377,000
Interfund Loan (PS Building)	$ -	$ -	$ -	$ -	$ -	$ 152,891
	$ 603,242	$ 339,356	$ 59,814	$ 215,164	$ (68,964)	$ (106,848)
General Fund Reserve Balance as a % of current year expenditures	111%	99%	84%	75%	71%	
General Fund Reserve Balance	$ 4,243,456	$ 4,582,810	$ 3,765,158	$ 3,738,346	$ 3,669,382 *projected*	
General Fund Cash and Investments at December 31,	$ 3,401,649	$ 4,317,113	$ 3,783,724	$ 4,201,317		

City of Lake City
General Fund
Revenues

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-34051-33011	GENERAL PROP TAXES-CURRENT	$ 2,481,115	$ 2,386,075	$ 2,302,280	$ 2,430,049	$ 1,326,798	$ 2,519,502	$ 2,595,087	3.0000%
101-34051-33012	GENERAL PROP TAXES-DELINQUENT	$ 20,975	$ 13,181	$ 30,655	$ 32,353	$ 13,899	$ -	$ -	#DIV/0!
101-34051-33013	GENERAL PROP TAXES-PENALTIES &	$ 1,328	$ 1,189	$ 1,858	$ 4,064	$ 694	$ -	$ -	#DIV/0!
101-34051-33016	GENERAL CERT OF INDEBT-DELINQ	$ 58	$ -	$ -	$ -	$ 2	$ -	$ -	#DIV/0!
101-34051-33018	GENERAL SPECIAL ASSESSMENTS-CU	$ 3,367	$ 836	$ 2,068	$ 13,637	$ 2,743	$ -	$ -	#DIV/0!
101-34051-33019	GENERAL SPECIAL ASSESSMENTS-DE	$ -	$ 46	$ -	$ 2,700	$ -	$ -	$ -	#DIV/0!
101-34051-33020	GENERAL MARKET VALUE CREDIT	$ 118	$ 120	$ 140	$ 307	$ 151	$ -	$ -	#DIV/0!
	TOTAL PROPERTY TAX AND ASSESSMT	$ 2,506,961	$ 2,401,447	$ 2,337,002	$ 2,483,110	$ 1,344,287	$ 2,519,502	$ 2,595,087	3.0000%
101-34051-33025	GENERAL LOCAL GOVN'T AID	$ 610,347	$ 610,347	$ 751,581	$ 768,179	$ 386,894	$ 768,179	$ 773,788	0.7302%
101-34051-33090	GENERAL LIEU OF TAXES UTILITIE	$ -	$ 420,000	$ 420,000	$ 400,000	$ -	$ 400,000	$ 425,100	6.2750%
101-34051-33091	GENERAL PERMANENT TRANSFER IN	$ -	$ 147,719	$ 147,719	$ 346,122	$ -	$ 348,915	$ 346,112	-0.8033%
101-34051-33092	GENERAL ADMINISTRATIVE ALLOCAT	$ 202,170	$ 202,670	$ 202,670	$ 210,000	$ -	$ 210,000	$ 231,000	10.0000%
	TOTAL PERMANENT TRANSFERS	$ 202,170	$ 770,389	$ 770,389	$ 956,122	$ -	$ 958,915	$ 1,002,212	4.5152%
101-34051-33051	GENERAL FRANCHISE FEE-XCEL	$ 43,622	$ 57,624	$ 63,490	$ 48,035	$ -	$ 60,000	$ 50,000	-16.6667%
101-34051-33052	GENERAL FRANCHISE FEE-MEDIACOM	$ 30,564	$ 26,428	$ 23,955	$ 22,429	$ 21,829	$ 27,000	$ 25,000	-7.4074%
101-34051-33053	GENERAL FRANCHISE FEE - HBC	$ 346	$ 7,956	$ 14,727	$ 20,131	$ 6,794	$ 14,500	$ 19,000	31.0345%
101-34051-33060	GENERAL PERA AID	$ 7,393	$ 7,393	$ 7,393	$ 7,393	$ 3,697	$ 7,393	$ 7,393	0.0000%
101-34012-33122	HERITAGE COPIES - REPT STUDY	$ 21	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33111	GENERAL MISC BUSINESS LICENSE	$ 670	$ 1,555	$ 1,755	$ 1,420	$ 840	$ 1,500	$ 1,500	0.0000%
101-34051-33112	GENERAL LIQUOR LICENSE	$ 22,975	$ 18,700	$ 14,275	$ 16,025	$ 17,338	$ 16,000	$ 16,000	0.0000%
101-34051-33113	GENERAL TOBACCO LICENSE	$ 400	$ 450	$ 400	$ 400	$ 50	$ 450	$ 450	0.0000%
101-34051-33114	GENERAL DUMPSTER PERMIT	$ 20	$ -	$ -	$ 10	$ -	$ -	$ -	#DIV/0!
101-34051-33115	GENERAL KENNELS/LICENSES	$ 733	$ 660	$ 635	$ 633	$ 523	$ 650	$ 650	0.0000%
101-34051-33116	GENERAL BUS TOKENS	$ 123	$ 2,145	$ 414	$ 1	$ 1,932	$ 200	$ 50	-75.0000%
101-34051-33118	GENERAL SIGNS, BILLBOARDS	$ 285	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33120	GENERAL NSF CHECK CHARGE	$ 35	$ -	$ -	$ 60	$ 35	$ -	$ -	#DIV/0!
101-34051-33121	GENERAL FILING FEES	$ 10	$ -	$ 12	$ -	$ 26	$ -	$ -	#DIV/0!
101-34051-33122	GENERAL SERVICES-COPIES, NOTAR	$ 989	$ 42	$ 304	$ 422	$ 464	$ 750	$ 500	-33.3333%
101-34051-33123	GENERAL GOLF CART LICENSES	$ 150	$ 210	$ 600	$ 560	$ 1,175	$ 250	$ 500	100.0000%
101-34051-33124	GENERAL BALLROOM RENTAL	$ 1,250	$ 1,375	$ 450	$ 175	$ 75	$ 1,000	$ 500	-50.0000%
101-34051-33125	GENERAL LODGING TAX	$ 57,122	$ 58,975	$ 59,235	$ 61,598	$ 45,149	$ 59,000	$ 60,000	1.6949%
101-34051-33126	GENERAL SALES TAX	$ (2,326)	$ 1,476	$ (2,837)	$ -	$ 4	$ -	$ -	#DIV/0!
101-34051-33130	GENERAL INTEREST ON INVESTMENT	$ 65,939	$ (33,292)	$ 100,298	$ 45,572	$ -	$ 65,000	$ 50,000	-23.0769%
101-34051-33161	GENERAL PATTON TRUST	$ 4,000	$ -	$ 2,000	$ 4,000	$ -	$ 2,000	$ 2,000	0.0000%
101-34051-33162	GENERAL DONATIONS	$ 20,000	$ -	$ 28,482	$ 20,400	$ 3,600	$ -	$ -	#DIV/0!
101-34051-33180	GENERAL MISC REFUND/REIMB	$ 32,303	$ 200,837	$ 8,470	$ 15,339	$ 67,599	$ 30,000	$ 25,000	-16.6667%
	TOTAL GENERAL REVENUE	$ 286,624	$ 352,534	$ 324,056	$ 264,602	$ 171,129	$ 285,693	$ 258,543	-9.5032%
101-34091-33180	PLANNING-REFUNDS/REIMB.	$ 573	$ 340	$ 1,415	$ 349	$ -	$ -	$ -	#DIV/0!
101-34091-33220	PLANNING MECH/PLUMBER PERMITS	$ -	$ -	$ -	$ 160	$ 76	$ -	$ -	#DIV/0!
101-34091-33221	PLANNING BLD PERMITS/DEMOLITIO	$ 36,692	$ 35,095	$ 61,698	$ 58,408	$ 48,933	$ 35,000	$ 50,000	42.8571%
101-34091-33222	PLANNING VARIANCES	$ 750	$ 300	$ 400	$ 300	$ 800	$ 600	$ -	-100.0000%
101-34091-33223	PLANNING/LAND USE APPLICATIONS	$ 300	$ 950	$ 1,289	$ 950	$ 1,400	$ 1,200	$ 2,600	116.6667%
101-34091-33224	PLANNING ZONING PERMITS	$ 1,070	$ 715	$ 740	$ 380	$ 746	$ 800	$ -	-100.0000%
101-34091-33226	PLANNING GRADING PERMITS	$ 625	$ -	$ 392	$ 250	$ 475	$ 500	$ 500	0.0000%
101-34091-33370	PLANNING - ADMIN FINES	$ 250	$ 457	$ 55	$ 128	$ 28	$ -	$ -	#DIV/0!
	TOTAL PLANNING REVENUE	$ 40,260	$ 37,857	$ 65,988	$ 60,924	$ 52,458	$ 38,100	$ 53,100	39.3701%
101-34110-33162	POLICE DONATIONS	$ 355	$ 10,000	$ 950	$ 100	$ -	$ -	$ -	#DIV/0!
101-34110-33321	POLICE COPIES	$ 1,081	$ 641	$ 1,196	$ 579	$ 330	$ 750	$ 750	0.0000%
101-34110-33328	POLICE KENNELS FOOD & CARE	$ 180	$ 345	$ 263	$ 105	$ 117	$ 250	$ 250	0.0000%
101-34110-33342	POLICE COPS GRANT	$ 34,092	$ 35,644	$ 44,558	$ 33,905	$ 35,091	$ 38,000	$ 38,000	0.0000%
101-34110-33343	POLICE OTHER STATE GRANTS	$ -	$ -	$ 31,332	$ 6,480	$ 14,487	$ 4,300	$ -	-100.0000%
101-34110-33354	POLICE STATE AID	$ 66,617	$ 69,045	$ 72,352	$ 79,756	$ 82,688	$ 68,000	$ 79,000	16.1765%
101-34110-33370	POLICE - ADMINISTRATIVE FINES	$ -	$ 100	$ 125	$ 185	$ 250	$ -	$ -	#DIV/0!
101-34110-33371	POLICE FINES-PARKING	$ 3,155	$ 4,520	$ 2,265	$ 2,930	$ 5,639	$ 4,000	$ 4,000	0.0000%
101-34110-33372	POLICE FINES-COURT	$ 23,376	$ 55,298	$ 28,200	$ 26,668	$ 17,935	$ 26,000	$ 26,000	0.0000%
101-34110-33377	POLICE FORFEITURE FUNDS	$ 250	$ -	$ -	$ -	$ 18	$ -	$ -	#DIV/0!
101-34110-33524	POLICE MISCELLANEOUS	$ 16,199	$ 4,671	$ 7,552	$ 12,616	$ 22,946	$ 4,265	$ -	-100.0000%
	TOTAL POLICE REVENUE	$ 145,306	$ 180,264	$ 188,792	$ 163,324	$ 179,501	$ 145,565	$ 148,000	1.6729%
101-34120-33162	FIRE DONATIONS	$ 1,000	$ 9,120	$ 4,050	$ 1,571	$ -	$ -	$ -	#DIV/0!
101-34120-33163	FIRE - GRANTS	$ -	$ -	$ -	$ 2,000	$ -	$ -	$ -	#DIV/0!
101-34120-33425	FIRE CALLS	$ 175	$ 350	$ 240	$ (0)	$ -	$ 500	$ 500	0.0000%
101-34120-33426	FIRE CONTRACTS	$ 55,613	$ 53,208	$ 51,065	$ 58,036	$ 58,209	$ 52,000	$ 52,000	0.0000%
101-34120-33455	FIRE STATE AID	$ 35,406	$ 50,483	$ 51,031	$ 53,216	$ 53,402	$ 50,000	$ 50,000	0.0000%
101-34120-33524	FIRE DEPT. MISCELLANEOUS	$ 1,066	$ 2,992	$ 240	$ 2,429	$ 1,250	$ -	$ -	#DIV/0!
	TOTAL FIRE REVENUE	$ 93,260	$ 116,152	$ 106,626	$ 117,253	$ 112,861	$ 102,500	$ 102,500	0.0000%

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-34140-33162	AMBULANCE DONATIONS	$ 600	$ 1,000	$ 1,000	$ 688	$ 100	$ -	$ -	#DIV/0!
101-34140-33522	AMBULANCE-RESIDENTIAL CALL	$ 489,135	$ 454,337	$ 412,627	$ 433,313	$ 385,606	$ 450,000	$ 550,000	22.2222%
101-34140-33523	AMBULANCE CONTRACTS	$ 29,292	$ 18,082	$ 11,024	$ 14,118	$ 1,112	$ 17,000	$ 17,000	0.0000%
101-34140-33524	AMBULANCE MISCELLANEOUS	$ 1,374	$ 12,299	$ 3,008	$ 3,921	$ 2,413	$ 500	$ 500	0.0000%
101-34140-33529	AMBULANCE TRAINING	$ 5,577	$ 13,701	$ 3,065	$ 7,500	$ 1,615	$ 4,500	$ 4,500	0.0000%
	TOTAL AMBULANCE REVENUE	$ 525,978	$ 499,418	$ 430,724	$ 459,540	$ 390,845	$ 472,000	$ 572,000	21.1864%
101-34191-33524	EMERGENCY PREP MISCELLANEOUS	$ -	$ -	$ -	$ -	$ 1,785	$ -	$ -	#DIV/0!
101-34212-33524	STREET MISCELLANEOUS	$ 1,363	$ 200	$ 6,026	$ 5,165	$ 1,212	$ 1,500	$ 2,000	33.3333%
101-34212-33631	STREET SNOW REMOVAL	$ 1,075	$ 5,197	$ 5,360	$ 3,478	$ 1,771	$ 4,000	$ 4,000	0.0000%
101-34212-33634	STREET CURB CUT FEES	$ 900	$ 2,237	$ 1,313	$ 1,100	$ 2,120	$ 500	$ 1,000	100.0000%
101-34212-33659	STREET STATE AID ROADS	$ 53,232	$ 52,641	$ 54,573	$ 61,714	$ 383,741	$ 275,000	$ -	-100.0000%
	TOTAL STREET REVENUE	$ 56,569	$ 60,275	$ 67,272	$ 71,456	$ 388,844	$ 281,000	$ 7,000	-97.5089%
101-34300-33162	TREES DONATIONS	$ 300	$ -	$ 400	$ 145	$ -	$ -	$ -	#DIV/0!
101-34510-33162	PARK DONATIONS	$ 1,051	$ 710	$ 1,550	$ 3,600	$ 2,426	$ 2,500	$ 3,000	20.0000%
101-34510-33524	PARK MISCELLANEOUS	$ 7,548	$ 7,740	$ 6,371	$ 5,673	$ 2,971	$ 5,000	$ 5,000	0.0000%
101-34510-33736	PARK FISH CLNG STATION	$ 10	$ 70	$ 234	$ -	$ 96	$ -	$ -	#DIV/0!
101-34510-33740	PARK ACCESS FEES	$ 975	$ 2,250	$ 2,250	$ 4,125	$ 4,900	$ 2,000	$ 3,500	75.0000%
101-34510-33764	PARK ROSCH FIS CLN STATION	$ 222	$ 139	$ -	$ 419	$ 107	$ 200	$ 300	50.0000%
		$ 10,105	$ 10,909	$ 10,805	$ 13,962	$ 10,500	$ 9,700	$ 11,800	21.6495%
101-34523-33921	RECREATION TRIPS	$ 572	$ 52	$ -	$ -	$ 680	$ -	$ -	#DIV/0!
101-34523-33922	RECREATION SUMMER PROGRAM	$ 38,331	$ 49,974	$ 45,428	$ 46,856	$ 48,778	$ 43,000	$ 46,000	6.9767%
	TOTAL SUMMER REC REVENUE	$ 38,903	$ 50,026	$ 45,428	$ 46,856	$ 49,458	$ 43,000	$ 46,000	6.9767%
101-34524-33961	POOL FAMILY PASSES	$ 11,569	$ 13,457	$ 12,134	$ 11,062	$ 11,385	$ 12,100	$ 11,100	-8.2645%
101-34524-33962	POOL SINGLE PASSES	$ 4,320	$ 3,375	$ 2,775	$ 3,446	$ 2,762	$ 3,000	$ 3,200	6.6667%
101-34524-33963	POOL DAILY PASSES	$ 8,784	$ 6,393	$ 7,017	$ 6,996	$ 5,704	$ 7,000	$ 7,000	0.0000%
101-34524-33964	POOL CONCESSIONS	$ 792	$ 648	$ 811	$ 51	$ 396	$ 800	$ 800	0.0000%
101-34524-33965	POOL SWIMMING LESSONS	$ 16,548	$ 15,098	$ 14,828	$ 15,559	$ 14,442	$ 15,000	$ 15,000	0.0000%
	TOTAL POOL REVENUE	$ 42,013	$ 38,971	$ 37,565	$ 37,114	$ 34,689	$ 37,900	$ 37,100	-2.1108%
101-34543-33140	HSL NON PROFIT DINING HALL	$ 851	$ 215	$ 179	$ 215	$ 925	$ 750	$ 500	-33.3333%
101-34543-33141	HSL NOT PROFIT CAMPING FEES	$ 1,460	$ 810	$ 402	$ 893	$ 135	$ 1,500	$ 900	-40.0000%
101-34543-33142	HSL NON PROFIT SCREEN SHELTER	$ 625	$ 420	$ 360	$ 360	$ 730	$ 600	$ 400	-33.3333%
101-34543-33143	HSL CONCESSIONS - NONTAXABLE	$ 6,622	$ 6,874	$ 4,005	$ 5,046	$ 4,359	$ 7,000	$ 5,000	-28.5714%
101-34543-33162	HSL PARK DONATIONS	$ -	$ -	$ -	$ 20,000	$ 240	$ 57,000	$ -	-100.0000%
101-34543-33180	HSL MISC REFUND/REIMB	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	#DIV/0!
101-34543-33524	HSL MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34543-33841	HSL REGULAR CAMPING	$ 16,820	$ 14,393	$ 2,155	$ 10,290	$ 9,872	$ 14,000	$ 10,000	-28.5714%
101-34543-33842	HSL PEAK SEASON CAMPING	$ 67,534	$ 72,420	$ 81,479	$ 80,550	$ 77,409	$ 75,000	$ 80,000	6.6667%
101-34543-33843	HSL DINING HALL RENTAL	$ 9,181	$ 9,127	$ 12,465	$ 16,190	$ 13,912	$ 12,000	$ 15,500	29.1667%
101-34543-33844	HSL FIRE WOOD SALES	$ 8,501	$ 9,103	$ 8,929	$ 8,409	$ 9,798	$ 9,000	$ 9,000	0.0000%
101-34543-33845	HSL SLEEPING CABIN RENTALS	$ -	$ -	$ -	$ -	$ 17,535	$ 5,500	$ 17,500	218.1818%
101-34543-33846	HSL CONCESSIONS	$ 6,759	$ 5,177	$ 4,574	$ 3,703	$ 3,357	$ 7,000	$ 5,000	-28.5714%
101-34543-33847	HSL SCREENED SHELTERS	$ 4,420	$ 5,395	$ 4,880	$ 5,986	$ 6,814	$ 4,500	$ 6,000	33.3333%
101-34543-33848	HSL SHOWERS	$ 2,341	$ 1,740	$ 1,769	$ 1,831	$ 1,882	$ 2,300	$ 1,900	-17.3913%
	TOTAL HSL REVENUE	$ 125,113	$ 125,674	$ 121,197	$ 153,475	$ 146,968	$ 196,150	$ 151,700	-22.6612%
	TOTAL REVENUE	$ 4,683,610	$ 5,254,263	$ 5,257,425	$ 5,595,917	$ 3,268,434	$ 5,858,204	$ 5,758,830	-1.6963%
	TOTAL OPERATING BUDGET	$ 3,810,368	$ 4,618,907	$ 4,483,483	$ 4,963,753	$ 3,741,050	$ 5,158,078	$ 4,948,893	-4.0555%
	TRANSFER TO BUILDING MAINTENANCE	$ 270,000	$ 296,000	$ 338,338	$ 417,000	$ 417,000	$ 385,000	$ 377,000	-2.0779%
	TRANSFER TO CAPITAL PROJECTS	$ -	$ -	$ 375,790	$ -	$ 384,090	$ 384,090	$ 386,894	0.7300%
	INTERFUND LOAN (PS BUILDING)	$ -	$ -	$ -	$ -	$ -	$ -	$ 152,891	#DIV/0!
	TOTAL EXPENDITURE BUDGET	$ 4,080,368	$ 4,914,907	$ 5,197,611	$ 5,380,753	$ 4,542,140	$ 5,927,168	$ 5,865,678	-1.0374%
	NET REVENUES OVER EXPENDITURES	$ 603,242	$ 339,356	$ 59,814	$ 215,164	$ (1,273,706)	$ (68,964)	$ (106,848)	54.9320%

City of Lake City
General Fund
Expenditures by Category

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
100	SALARIES REGULAR	$ 1,730,143	$ 1,832,581	$ 1,876,989	$ 2,041,102	$ 1,720,059	$ 2,114,400	$ 2,166,500	2.4641%
110	SALARIES OVERTIME	$ 40,571	$ 48,037	$ 53,289	$ 46,900	$ 37,068	$ 65,450	$ 61,316	-6.3161%
120	SALARIES TEMPORARY	$ 367,422	$ 363,312	$ 361,138	$ 348,496	$ 305,185	$ 412,310	$ 415,530	0.7810%
140	PERA	$ 174,624	$ 181,123	$ 194,657	$ 216,155	$ 179,160	$ 240,368	$ 242,409	0.8489%
150	FICA	$ 115,202	$ 120,550	$ 123,507	$ 131,904	$ 112,225	$ 150,729	$ 158,285	5.0133%
160	GROUP HEALTH INSURANCE	$ 322,015	$ 337,313	$ 285,000	$ 336,416	$ 267,421	$ 346,125	$ 380,610	9.9632%
170	LONGEVITY	$ 10,275	$ 11,190	$ 11,357	$ 10,982	$ 10,067	$ 12,422	$ 12,167	-2.0528%
	TOTAL PERSONNEL	$ 2,760,252	$ 2,894,106	$ 2,905,936	$ 3,131,956	$ 2,631,185	$ 3,341,804	$ 3,436,817	2.8432%
210	SUPPLIES	$ 167,873	$ 186,032	$ 185,511	$ 170,333	$ 107,095	$ 206,065	$ 192,400	92.4134%
220	REPAIR AND MAINTENANCE	$ 89,772	$ 73,897	$ 66,178	$ 61,268	$ 63,749	$ 118,458	$ 100,200	85.8212%
230	SMALL TOOLS	$ 7,012	$ 18,843	$ 5,001	$ 5,732	$ 2,729	$ 7,600	$ 6,800	178.4668%
240	BOOKS	$ 3,746	$ 1,742	$ 1,916	$ 866	$ 280	$ 1,850	$ 2,850	561.0684%
270	UNIFORM ALLOWANCE	$ 13,950	$ 16,550	$ 11,885	$ 12,777	$ 13,006	$ 15,300	$ 17,300	17.6353%
310	COMMUNICATION	$ 47,212	$ 43,967	$ 35,065	$ 23,840	$ 28,117	$ 56,073	$ 51,350	99.4249%
311	Legal COMMUNICATION - CIVIL	$ -	$ -	$ 226	$ -	$ -	$ 6,500	$ 3,000	#DIV/0!
320	TRAVEL, SCHOOL AND CONF	$ 48,686	$ 41,934	$ 42,115	$ 41,219	$ 29,605	$ 54,077	$ 52,035	82.6646%
321	BUSINESS MEALS	$ -	$ -	$ -	$ 21	$ -	$ 300	$ -	#DIV/0!
321	AMBULANCE TRAINING CLASSES	$ -	$ -	$ 90	$ -	$ -	$ -	$ -	#DIV/0!
340	PRINTING & PUBLISHING	$ 14,549	$ 13,914	$ 11,783	$ 15,705	$ 10,276	$ 16,600	$ 14,350	61.5454%
350	PLANNING CODE ENFORCEMENT	$ 534	$ 834	$ 19,387	$ 32	$ -	$ 1,000	$ 1,000	#DIV/0!
360	UTILITIES	$ -	$ -	$ 265,820	$ -	$ -	$ -	$ -	#DIV/0!
380	RENTALS	$ 70	$ 78	$ 84	$ -	$ -	$ 100	$ 100	#DIV/0!
400	MISCELLANEOUS	$ 45,412	$ 36,882	$ 54,699	$ 16,919	$ 21,860	$ 26,450	$ 26,750	20.9977%
403	CEA GRANT EXPENDITURES	$ -	$ -	$ (113)	$ -	$ -	$ -	$ -	#DIV/0!
405	LODGING TAX	$ 55,000	$ 54,568	$ 57,644	$ 58,248	$ 35,465	$ 55,000	$ 60,000	55.0811%
409	FIRE RELIEF ASSOCIATION	$ 55,352	$ 71,208	$ 71,756	$ 178,293	$ -	$ 72,000	$ 72,000	#DIV/0!
420	INSURANCE - VEHICLE	$ 935	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
450	TREES	$ 21,927	$ 20,114	$ 18,437	$ 22,658	$ 16,110	$ 25,000	$ 25,000	55.1858%
451	SNOW REMOVAL	$ 32,869	$ 55,347	$ 72,033	$ 29,803	$ 24,901	$ 80,000	$ 60,000	221.2662%
501	AMBULANCE STAFF QUARTERS	$ -	$ 573	$ 2,710	$ 2,600	$ 1,451	$ 3,000	$ 1,500	106.7782%
840	MERCHANDISE TAXABLE	$ 8,346	$ 8,727	$ 6,553	$ 6,466	$ 5,236	$ 8,000	$ 7,000	52.7928%
850	SALES TAX	$ 5,665	$ 7,082	$ 7,841	$ 93	$ 4,322	$ 7,000	$ 7,000	61.9598%
880	CREDIT CARD CHARGES	$ 2,980	$ 3,067	$ 3,382	$ 3,570	$ 3,671	$ 3,500	$ 3,600	-4.6597%
900	POLICE PROJECTS AND PROGRAMS	$ 924	$ 1,820	$ 1,846	$ 1,206	$ 831	$ 1,800	$ 1,800	116.6795%
	TOTAL SUPPLIES AND SERVICES	$ 622,813	$ 657,178	$ 941,850	$ 651,648	$ 368,703	$ 765,673	$ 706,035	107.6664%
300	PROFESSIONAL FEES	$ 34,246	$ 42,671	$ 24,719	$ 48,923	$ 30,393	$ 47,810	$ 67,050	57.3049%
301	BUILDING PERMIT INSPECTOR	$ 33,172	$ 30,896	$ 56,535	$ 51,450	$ 38,406	$ 35,000	$ 50,000	-8.8680%
301	LEGAL PROF CIVIL	$ -	$ (176)	$ 20,976	$ 16,225	$ 16,697	$ 28,000	$ 25,000	67.6942%
390	CONTRACTUAL SERVICES	$ 166,273	$ 225,642	$ 191,297	$ 171,689	$ 177,213	$ 226,500	$ 271,700	27.8127%
391	POLICE - DRUG TASK FORCE	$ -	$ -	$ -	$ -	$ 6,000	$ 6,000	$ 7,500	0.0000%
391	LEGAL CONTRACT CIVIL	$ -	$ -	$ 51,000	$ 51,000	$ 35,190	$ 60,000	$ 66,000	70.5030%
	TOTAL CONTRACTUAL & PROF SERV	$ 233,691	$ 299,034	$ 344,526	$ 339,287	$ 303,899	$ 403,310	$ 487,250	-11.7923%
500	LAND	$ 48,111	$ -	$ -	$ 302,298	$ 261,192	$ 275,000	$ -	5.2865%
510	BUILDINGS	$ 17,619	$ 25,314	$ 2,733	$ 164,539	$ 57,676	$ 75,000	$ 23,000	30.0364%
520	OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
530	MACHINERY AND EQUIPMENT	$ 127,882	$ 743,275	$ 288,438	$ 374,025	$ 118,395	$ 297,291	$ 295,791	151.1013%
	TOTAL CAPITAL OUTLAY	$ 193,612	$ 768,589	$ 291,171	$ 840,861	$ 437,263	$ 647,291	$ 318,791	48.0324%
	TOTAL OPERATING BUDGET	$ 3,810,368	$ 4,618,907	$ 4,483,483	$ 4,963,753	$ 3,741,050	$ 5,158,078	$ 4,948,893	37.8778%

City of Lake City
General Administration

The City of Lake City provides services to the Lake City community. The tracking, monitoring and reporting on the administrative functions of the City is handled by general administrative departments. These areas include Council, City Administrator, City Clerk, Finance, Elections, Annual Audit, Legal and Planning.

The City Council acts as the governing body and provides leadership and direction for the City of Lake City. The City Council meets on the second Monday and holds special meetings as needed. There are six Council members and the Mayor. The council exercises the legislative power of the City and determines all matters of policy. The City Charter defines the powers of the City Council.

The City Administrator shall oversee the administration of all city affairs consistent with the policies and direction of the City Council. The City Administrator shall give advice and recommendations to City Council and boards and commissions relative to the functions and operations of the city generally, and boards and commissions.

The City Clerk and Finance Director are combined into one department: Clerk/Finance. The department is responsible for performing the statutory requirements of the City Clerk and maintaining a fiscally responsible city government that conforms to statutory and legal requirements and conforms to generally accepted financial accounting standards. The Clerk/Finance Department is also responsible for city elections, the annual audit and overseeing the legal department.

The mission of the Planning & Community Development Department is to facilitate the orderly growth and development of the City, as well as to develop and maintain an attractive community for citizens and visitors alike.

City of Lake City
General Fund
Council

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44011-120	COUNCIL SALARIES-TEMPORARY	$ 38,656	$ 37,532	$ 37,217	$ 38,234	$ 32,227	$ 40,000	$ 40,000	0.0000%
101-44011-140	COUNCIL EMPL CONT - P E R A	$ -	$ -	$ -	$ -	$ 5	$ -		#DIV/0!
101-44011-150	COUNCIL FICA	$ 2,949	$ 2,871	$ 2,851	$ 2,927	$ 2,465	$ 3,060	$ 3,060	0.0000%
	TOTAL PERSONNEL	$ 41,606	$ 40,404	$ 40,068	$ 41,161	$ 34,696	$ 43,060	$ 43,060	0.0000%
101-44011-210	COUNCIL OPERATING SUPPLIES	$ 1,012	$ 1,741	$ 407	$ 4,216	$ 383	$ 3,500	$ 2,000	-42.8571%
101-44011-211	COUNCIL 2011 FLOOD PREP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-220	COUNCIL MAINT & REPAIR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-310	COUNCIL COMMUNICATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-320	COUNCIL TRAVEL, CONF, SCHOOL	$ 315	$ 1,174	$ 2,604	$ 676	$ 469	$ 3,000	$ 2,800	-6.6667%
101-44011-340	COUNCIL PRINTING/PUBLISHING	$ 7,881	$ 6,135	$ 6,499	$ 9,593	$ 4,146	$ 7,500	$ 7,500	0.0000%
101-44011-360	COUNCIL UTILITIES	$ -	$ -	$ 127	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-370	COUNCIL MAINT & REPAIR LABOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-400	COUNCIL MISCELLANEOUS	$ 40,194	$ 13,883	$ 14,023	$ 14,234	$ 20,482	$ 21,300	$ 21,400	0.4695%
101-44011-402	COUNCIL DEED GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-403	CEA GRANT EXPENDITURES	$ -	$ -	$ (113)	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-410	COUNCIL WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-430	COUNCIL GENERAL LIABILITY INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 49,402	$ 22,933	$ 23,548	$ 28,719	$ 25,480	$ 35,300	$ 33,700	-4.5326%
101-44011-300	COUNCIL PROFESSIONAL SERVICES	$ 2,235	$ 3,799	$ 1,721	$ 15,450	$ 3,952	$ 10,000	$ 12,000	20.0000%
101-44011-390	COUNCIL CONTRACTUAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL CONTRACTUAL & PROF SERV	$ 2,235	$ 3,799	$ 1,721	$ 15,450	$ 3,952	$ 10,000	$ 12,000	20.0000%
101-44011-530	COUNCIL CAP OUTLAY-MACH/EQUI	$ -	$ 145,208	$ 6,200	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 93,242	$ 212,344	$ 71,537	$ 85,330	$ 64,129	$ 88,360	$ 88,760	0.4527%

Miscellaneous:	
Lake City Chamber	$ 15,000
League of MN Cities	$ 5,400
Miscellaneous	$ 1,000
	$ 21,400

City of Lake City
General Fund
City Administrator

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44022-100	CITY ADMIN SALARIES REGULAR	$ 107,672	$ 109,075	$ 103,429	$ 131,761	$ 101,158	$ 115,000	$ 117,000	1.7391%
101-44022-140	CITY ADMIN EMPL CONT - P E R A	$ 7,512	$ 7,617	$ 5,354	$ 4,894	$ 6,317	$ 8,625	$ 8,190	-5.0435%
101-44022-150	CITY ADMIN FICA	$ 7,573	$ 7,672	$ 6,867	$ 9,260	$ 6,161	$ 8,798	$ 8,951	1.7333%
101-44022-160	CITY ADMIN GROUP HEALTH INSURA	$ 12,828	$ 15,649	$ 10,624	$ 8,507	$ 12,732	$ 16,875	$ 18,000	6.6667%
101-44022-170	CITY ADMIN LONGEVITY	$ 291	$ 333	$ 374	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 135,876	$ 140,346	$ 126,648	$ 154,422	$ 126,369	$ 149,298	$ 152,141	1.9039%
101-44022-210	CITY ADMIN OPERATING SUPPLIES	$ 136	$ 1,265	$ 768	$ 2,333	$ 330	$ 1,200	$ 1,000	-16.6667%
101-44022-220	CITY ADMIN MAINT & REPAIR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44022-240	CITY ADMIN BOOKS/PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44022-310	CITY ADMIN COMMUNICATION	$ 925	$ 737	$ 104	$ 78	$ 73	$ 1,000	$ 500	-50.0000%
101-44022-320	CITY ADMIN TRAVEL, CONF, SCHOO	$ 3,136	$ 4,688	$ 1,324	$ 404	$ 2,673	$ 5,000	$ 5,000	0.0000%
101-44022-321	CITY ADMIN BUSINESS MEALS	$ -	$ -	$ -	$ 21	$ -	$ 300	$ -	-100.0000%
101-44022-340	CITY ADMIN PRINTING/PUBLISHING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44022-370	CITY ADMIN MAINT & REPAIR LABO	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44022-400	CITY ADMIN MISCELLANEOUS	$ 198	$ -	$ 7,376	$ 359	$ -	$ 400	$ 600	50.0000%
101-44022-410	CITY ADMIN WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 4,395	$ 6,690	$ 9,572	$ 3,196	$ 3,076	$ 7,900	$ 7,100	-10.1266%
101-44022-300	CITY ADMIN PROFESSIONAL SERV	$ 648	$ 639	$ -	$ 14,000	$ 1,105	$ 1,200	$ 1,000	-16.6667%
101-44022-390	CITY ADMIN CONTRACTUAL	$ -	$ -	$ 20,339	$ 1,199	$ 1,833	$ -		#DIV/0!
	TOTAL CONTRACTUAL & PROF SERV	$ 648	$ 639	$ 20,339	$ 15,199	$ 2,938	$ 1,200	$ 1,000	-16.6667%
101-44022-530	CITY ADMIN CAPITAL OUTLAY-MACH	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 140,919	$ 147,675	$ 156,559	$ 172,817	$ 132,383	$ 158,398	$ 160,241	1.1632%

Travel, Conferences, Schools:	
MN City/County Mgmt Assn.	$ 900
League of MN Cities	1,200
SE MN League of Muni's	150
Int'l City/County Mgmt Assn	1,100
Miscellaneous	310
Dues:	
Int'l City/County Mgmt Assn	850
MN City/County Mgmt Assn.	130
MMUA	360
	$ 5,000

City of Lake City
General Fund
Clerk/Finance

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44051-100	CLERK FIN SALARIES-REGULAR	$ 174,913	$ 193,374	$ 204,090	$ 237,729	$ 208,081	$ 247,000	$ 254,000	2.8340%
101-44051-110	CLERK FIN OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44051-120	CLERK FIN SALARIES-TEMPORARY	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44051-140	CLERK FIN PERA	$ 11,752	$ 13,241	$ 14,399	$ 17,355	$ 14,958	$ 18,525	$ 17,857	-3.6059%
101-44051-150	CLERK FIN FICA	$ 9,904	$ 12,722	$ 14,072	$ 16,703	$ 14,811	$ 18,896	$ 19,515	3.2766%
101-44051-160	CLERK FIN GROUP HEALTH INSURAN	$ 40,298	$ 29,289	$ 28,734	$ 35,455	$ 28,778	$ 30,790	$ 34,000	10.4255%
101-44051-170	CLERK FIN LONGEVITY	$ 665	$ 749	$ 832	$ 915	$ 998	$ 1,000	$ 1,100	10.0000%
	TOTAL PERSONNEL	$ 237,531	$ 249,374	$ 262,127	$ 308,158	$ 267,626	$ 316,211	$ 326,472	3.2450%
101-44051-210	CLERK FIN OPERATING SUPPLIES	$ 4,617	$ 5,288	$ 3,429	$ 2,328	$ 3,606	$ 5,000	$ 4,500	-10.0000%
101-44051-220	CLERK FIN MAINT & REPAIR	$ -	$ -	$ 20	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-240	CLERK FIN BOOKS/PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ 250	$ 250	0.0000%
101-44051-310	CLERK FIN COMMUNICATION	$ 5,655	$ 5,262	$ 2,683	$ 1,570	$ 1,994	$ 6,000	$ 5,000	-16.6667%
101-44051-320	CLERK FIN TRAVEL, CONF, SCHOOL	$ 7,637	$ 8,577	$ 14,235	$ 14,913	$ 8,140	$ 14,975	$ 13,000	-13.1886%
101-44051-340	CLERK FIN PRINTING/PUBLISHING	$ 392	$ 337	$ 261	$ 166	$ 176	$ 350	$ 350	0.0000%
101-44051-400	CLERK FIN MISCELLANEOUS	$ 2,113	$ 187	$ 1,713	$ 434	$ (131)	$ 2,000	$ 2,000	0.0000%
101-44051-405	CLERK FIN LODGING TAX EXPEND	$ 55,000	$ 54,568	$ 57,644	$ 58,248	$ 35,465	$ 55,000	$ 60,000	9.0909%
101-44051-850	CLERK FIN GENERAL SALES TAX	$ 1,094	$ 327	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 76,508	$ 74,546	$ 79,985	$ 77,659	$ 49,250	$ 83,575	$ 85,100	1.8247%
101-44051-300	CLERK FIN PROFESSIONAL SERVICE	$ 757	$ 657	$ 769	$ 610	$ 11,269	$ 1,000	$ 1,000	0.0000%
101-44051-390	CLERK FIN CONTRACTUAL	$ 10,659	$ 10,310	$ 11,490	$ 12,706	$ 11,717	$ 11,500	$ 12,500	8.6957%
	TOTAL CONTRACTUAL & PROF SERV	$ 11,416	$ 10,967	$ 12,259	$ 13,316	$ 22,986	$ 12,500	$ 13,500	8.0000%
101-44051-530	CLERK FIN CAPITAL OUTLAY-MACH/	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000	#DIV/0!
	TOTAL OPERATING BUDGET	$ 325,455	$ 334,887	$ 354,370	$ 399,133	$ 339,862	$ 412,286	$ 440,072	6.7395%

Dues:

AICPA - American Institute of CPA's	$ 230
MNCPA - Minnesota Society of CPA's	265
MCFOA-MN - MN Clks & Fin Off Assn	70
MNGFOA - Minnesota Govt Fin Off	120
City Clerks	115
	$ 800

Travel School Conf	2016	2017
* MCFOA	$ 800	$ 800
* Adv Clerk Conf	500	500
Clerk Conf	1,000	1,000
Civic Symposium	1,500	1,500
Region 6 Training	200	200
Software Training	750	750
*GFOA Conference	2,000	2,000
*MNGFOA	1,500	1,500
IIMC	2,000	2,000
IIMA Regional Conf	500	-
LMC Annual Conf	1,200	-
State Auditors	350	350
Training	$ 12,300	$ 10,600
Dues	1,075	800
MMUA	1,600	1,600
	$ 14,975	$ 13,000

* denotes needed for certifications

City of Lake City
General Fund
Elections

Account Number	Account	12/31/2012 Actual	12/31/2013 YTD Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44040-120	ELECTIONS SALARIES TEMPORARY	$ 8,093	$ -	$ 8,126	$ -	$ 5,050	$ 9,000	$ -	-100.0000%
101-44040-140	ELECTIONS PERA	$ -	$ -	$ -	$ -	$ 47	$ -	$ -	#DIV/0!
101-44040-150	ELECTIONS FICA	$ -	$ -	$ -	$ -	$ 48	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 8,093	$ -	$ 8,126	$ -	$ 5,145	$ 9,000	$ -	-100.0000%
101-44040-210	ELECTIONS OPERATING SUPPLIES	$ 1,575	$ 1,291	$ 1,820	$ 13	$ 1,345	$ 2,200	$ 100	-95.4545%
101-44040-320	ELECTIONS TRAVEL, CONF, SCHOOL	$ 106	$ -	$ 61	$ -	$ 56	$ 200	$ -	-100.0000%
101-44040-340	ELECTIONS PRINTING/PUBLISHING	$ 71	$ -	$ 436	$ -	$ 460	$ 500	$ -	-100.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 1,752	$ 1,291	$ 2,317	$ 13	$ 1,861	$ 2,900	$ 100	-96.5517%
101-44040-390	ELECTIONS CONTRACTUAL	$ 495	$ 1,040	$ 1,560	$ 1,629	$ 1,428	$ 2,000	$ 2,000	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 495	$ 1,040	$ 1,560	$ 1,629	$ 1,428	$ 2,000	$ 2,000	0.0000%
101-44040-530	ELECTIONS CAP OUTLAY-MACH/E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 10,339	$ 2,331	$ 12,003	$ 1,641	$ 8,433	$ 13,900	$ 2,100	-84.8921%

City of Lake City
General Fund
Auditing

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44055-210	AUDIT OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44055-340	AUDIT PRINTING/PUBLISHING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44055-400	AUDIT MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44055-390	AUDIT CONTRACTUAL	$ 34,750	$ 30,321	$ 23,400	$ 22,785	$ 26,085	$ 35,000	$ 37,000	5.7143%
	TOTAL CONTRACTUAL & PROF SERV	$ 34,750	$ 30,321	$ 23,400	$ 22,785	$ 26,085	$ 35,000	$ 37,000	5.7143%
	TOTAL OPERATING BUDGET	$ 34,750	$ 30,321	$ 23,400	$ 22,785	$ 26,085	$ 35,000	$ 37,000	5.7143%

City of Lake City
General Fund
Legal

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44060-310	LEGAL COMMUNICATION - PROSECUT	$ 12,145	$ 5,022	$ 3,453	$ -	$ -	$ 4,800	$ 3,000	-37.5000%
101-44060-311	Legal COMMUNICATION - CIVIL	$ -	$ -	$ 226	$ -	$ -	$ 6,500	$ 3,000	-53.8462%
101-44060-320	LEGAL TRAVEL, CONF, SCHOOL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 12,145	$ 5,022	$ 3,680	$ -	$ -	$ 11,300	$ 6,000	-46.9027%
101-44060-300	LEGAL PROF PROSECUTION	$ 6,410	$ 15,597	$ -	$ -	$ -	$ 3,000	$ 3,000	0.0000%
101-44060-301	LEGAL PROF CIVIL	$ -	$ (176)	$ 20,976	$ 16,225	$ 16,697	$ 28,000	$ 25,000	-10.7143%
101-44060-390	LEGAL CONTRACT PROSECUTION	$ 68,375	$ 83,042	$ 42,000	$ 37,133	$ 22,500	$ 30,000	$ 33,000	10.0000%
101-44060-391	LEGAL CONTRACT CIVIL	$ -	$ -	$ 51,000	$ 51,000	$ 35,190	$ 60,000	$ 66,000	10.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 74,785	$ 98,464	$ 113,976	$ 104,358	$ 74,387	$ 121,000	$ 127,000	4.9587%
	TOTAL OPERATING BUDGET	$ 86,930	$ 103,485	$ 117,656	$ 104,358	$ 74,387	$ 132,300	$ 133,000	0.5291%

City of Lake City
General Fund
Planning and Community Development

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44091-100	PLANNING SALARIES-REGULAR	$ 164,908	$ 171,399	$ 183,778	$ 190,195	$ 160,043	$ 198,000	$ 205,000	3.5354%
101-44091-110	PLANNING SALARIES-OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44091-140	PLANNING EMPLR CONT PERA	$ 11,899	$ 12,440	$ 13,212	$ 14,247	$ 12,024	$ 14,850	$ 14,459	-2.6364%
101-44091-150	PLANNING FICA	$ 11,807	$ 12,295	$ 13,237	$ 13,317	$ 11,207	$ 15,147	$ 15,801	4.3182%
101-44091-160	PLANNING GROUP HEALTH INSURA	$ 30,233	$ 30,418	$ 29,614	$ 33,824	$ 22,132	$ 30,150	$ 36,500	21.0614%
101-44091-170	PLANNING LONGEVITY	$ 499	$ 1,040	$ 1,165	$ 1,290	$ 1,082	$ 1,415	$ 1,550	9.5406%
	TOTAL PERSONNEL	$ 219,346	$ 227,591	$ 241,006	$ 252,872	$ 206,486	$ 259,562	$ 273,310	5.2965%
101-44091-210	PLANNING OPERATING SUPPLIES	$ 2,514	$ 2,379	$ 1,986	$ 1,082	$ 587	$ 2,500	$ 2,500	0.0000%
101-44091-240	PLANNING BOOKS/PERIODCALS	$ 264	$ -	$ -	$ -	$ -	$ 400	$ 400	0.0000%
101-44091-310	PLANNING COMMUNICATION	$ 4,014	$ 3,586	$ 1,346	$ 911	$ 483	$ 4,000	$ 4,000	0.0000%
101-44091-320	PLANNING TRAVEL, CONF, SCHOOL	$ 3,041	$ 2,714	$ 2,588	$ 2,872	$ 1,660	$ 3,625	$ 3,625	0.0000%
101-44091-340	PLANNING PRINTING/PUBLISHING	$ 1,389	$ 2,849	$ 1,167	$ 1,793	$ 1,166	$ 3,000	$ 2,500	-16.6667%
101-44091-350	PLANNING CODE ENFORCEMENT	$ 534	$ 834	$ 19,387	$ 32	$ -	$ 1,000	$ 1,000	0.0000%
101-44091-400	PLANNING MISCELLANEOUS	$ 320	$ 1,191	$ 85	$ 175	$ 39	$ 1,000	$ 1,000	0.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 12,076	$ 13,552	$ 26,557	$ 6,866	$ 3,934	$ 15,525	$ 15,025	-3.2206%
101-44091-300	PLANNING PROFESSIONAL SERVICES	$ 2,379	$ 1,013	$ 1,431	$ 3,586	$ (14)	$ 3,000	$ 3,000	0.0000%
101-44091-301	PLANNING BLDG PERMIT INSPCTR	$ 33,172	$ 30,896	$ 56,535	$ 51,450	$ 38,406	$ 35,000	$ 50,000	42.8571%
101-44091-390	PLANNING CONTRACTUAL	$ 2,718	$ 2,958	$ 3,294	$ 3,109	$ 3,402	$ 3,500	$ 4,000	14.2857%
	TOTAL CONTRACTUAL & PROF SERV	$ 38,270	$ 34,867	$ 61,259	$ 58,145	$ 41,794	$ 41,500	$ 57,000	37.3494%
	TOTAL OPERATING BUDGET	$ 269,691	$ 276,010	$ 328,823	$ 317,883	$ 252,215	$ 316,587	$ 345,335	9.0805%
	REVENUES:								
101-34091-33180	PLANNING-REFUNDS/REIMB.	$ 573	$ 340	$ 1,415	$ 349	$ -	$ -	$ -	#DIV/0!
101-34091-33220	PLANNING MECH/PLUMBER PERMITS	$ -	$ -	$ -	$ 160	$ 76	$ -	$ -	#DIV/0!
101-34091-33221	PLANNING BLD PERMITS/DEMOLITIO	$ 36,692	$ 35,095	$ 61,698	$ 58,408	$ 48,933	$ 35,000	$ 50,000	42.8571%
101-34091-33222	PLANNING VARIANCES	$ 750	$ 300	$ 400	$ 300	$ 800	$ 600	$ -	-100.0000%
101-34091-33223	PLANNING APPLICATIONS	$ 300	$ 950	$ 1,289	$ 950	$ 1,400	$ 1,200	$ 2,600	116.6667%
101-34091-33224	PLANNING ZONING PERMITS	$ 1,070	$ 715	$ 740	$ 380	$ 746	$ 800	$ -	-100.0000%
101-34091-33226	PLANNING GRADING PERMITS	$ 625	$ -	$ 392	$ 250	$ 475	$ 500	$ 500	0.0000%
101-34091-33370	PLANNING - ADMIN FINES	$ 250	$ 457	$ 55	$ 128	$ 28	$ -	$ -	#DIV/0!
	TOTAL PLANNING REVENUE	$ 40,260	$ 37,857	$ 65,988	$ 60,924	$ 52,458	$ 38,100	$ 53,100	39.3701%

City of Lake City
Public Safety

Lake City Public Safety includes Police, Animal Control, Ambulance, Fire, and Emergency Management.

The Police Department has been able to maintain some very respectable statistics which contribute greatly to the overall desirability to visit and/or reside in Lake City. We have maintained a declining crime rate index for the past 10 years and a steady crime clearance rate. We have met head-on the continuing challenges of underage alcohol use, continued providing a constant presence in traffic safety education and enforcement with some very positive results, and continued a proactive stance with our young people through our many efforts to educated and inform. The Department has been active within the local school system since 1993 with D.A.R.E., Counter-Act and more recently the "Correct Choices" program for students. The Department maintains a presence in our schools, since 2003, with the School Resource Officer, and we have expanded our investigative reach by being members of the Southeast Minnesota Violent Crime Enforcement Team.

The Lake City Fire Department consisting of 22 volunteer members, divided into 3 companies. Each Company has a Captain and 6 Firefighters. The Companies takes turns being on call for one week from Friday Noon to Friday Noon. This ensures that the City always has a minimum of 7 Firefighters in town at one time. The Fire Department averages 120 calls a year and cover approximately 138 square miles between Wabasha County and Goodhue County. The Lake City Fire Department is also a member of the 7 department Wabasha County Mutual Aid Association.

The Lake City Ambulance is licensed as part time Advanced Life Support (ALS) with the state of Minnesota Regulatory Board. We have 4 full time paramedic scheduled along with several volunteer EMTs and other casual paramedics to meet the legal requirement of a minimum of two certified providers at all times. Our license allows us to provide ALS as we have a paramedic available and to provide Basic Life Support (BLS) at the very least when we do not have a paramedic available. Our call volume has increased substantially since our local hospital has become a Mayo facility. The department recently went through a Rural Ambulance Assessment process and has begun implementation of some of the recommendations. We will continue to analyze our budget needs as we make any changes to operations.

The Lake City Emergency Management Department services include coordinating, developing, maintaining and updating emergency response plans to protect Lake City in the case of an actual emergency. The warning sirens throughout Lake City are tested monthly and are maintained regularly. The Emergency Management staff also makes presentations to civic organizations regarding emergency preparedness, assists the general public or private firms with disaster planning and conducts training as requested. Code Red, a warning systems that sends alerts electronically, is available in Lake City by signing up at the City's web site.

City of Lake City
General Fund
Police

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44110-100	POLICE SALARIES-REGULAR	$ 693,562	$ 726,846	$ 726,628	$ 761,781	$ 642,690	$ 758,000	$ 770,000	1.5831%
101-44110-110	POLICE SALARIES-OVERTIME	$ 20,833	$ 21,623	$ 21,317	$ 22,630	$ 18,531	$ 28,300	$ 26,116	-7.7170%
101-44110-120	POLICE SALARIES-TEMPORARY	$ 20,195	$ 23,241	$ 26,517	$ 22,148	$ 22,669	$ 30,000	$ 33,000	10.0000%
101-44110-140	POLICE PERA	$ 96,578	$ 97,247	$ 106,806	$ 124,740	$ 99,100	$ 130,000	$ 133,000	2.3077%
101-44110-150	POLICE FICA	$ 14,540	$ 14,837	$ 16,790	$ 17,742	$ 15,478	$ 15,500	$ 19,000	22.5806%
101-44110-160	POLICE GROUP HEALTH INSURANCE	$ 138,112	$ 148,008	$ 119,433	$ 146,657	$ 121,405	$ 135,000	$ 156,750	16.1111%
101-44110-170	POLICE LONGEVITY	$ 5,075	$ 5,117	$ 4,243	$ 4,968	$ 5,158	$ 5,200	$ 5,200	0.0000%
	TOTAL PERSONNEL	$ 988,896	$ 1,036,920	$ 1,021,734	$ 1,100,668	$ 925,031	$ 1,102,000	$ 1,143,066	3.7265%
101-44110-210	POLICE OPERATING SUPPLIES	$ 34,341	$ 32,746	$ 39,876	$ 32,166	$ 20,106	$ 41,765	$ 37,500	-10.2119%
101-44110-220	POLICE MAINT & REPAIR	$ 12,143	$ 7,447	$ 9,808	$ 7,327	$ 19,936	$ 26,358	$ 12,500	-52.5768%
101-44110-230	POLICE TOOLS/EQUIP	$ 540	$ 6,777	$ 487	$ 418	$ -	$ 500	$ 500	0.0000%
101-44110-240	POLICE BOOKS/PERIODICALS	$ -	$ 164	$ 152	$ 130	$ 160	$ 200	$ 200	0.0000%
101-44110-270	POLICE UNIFORM	$ 10,988	$ 14,792	$ 10,484	$ 11,515	$ 10,114	$ 11,800	$ 11,800	0.0000%
101-44110-310	POLICE COMMUNICATION	$ 9,411	$ 13,412	$ 13,874	$ 8,968	$ 15,312	$ 21,100	$ 16,800	-20.3791%
101-44110-320	POLICE TRAVEL, CONF, SCHOOL	$ 15,579	$ 10,499	$ 10,126	$ 8,775	$ 3,746	$ 10,000	$ 10,000	0.0000%
101-44110-340	POLICE PRINTING/PUBLISHING	$ 251	$ 393	$ 357	$ 584	$ 362	$ 400	$ 400	0.0000%
101-44110-360	POLICE UTILITIES	$ -	$ -	$ 30,818	$ -	$ -	$ -	$ -	#DIV/0!
101-44110-380	POLICE RENTAL	$ 70	$ 78	$ 84	$ -	$ -	$ 100	$ 100	0.0000%
101-44110-400	POLICE MISCELLANEOUS	$ 1,186	$ 21,084	$ 30,483	$ 601	$ 375	$ 1,500	$ 1,500	0.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 84,509	$ 107,392	$ 146,547	$ 70,484	$ 70,110	$ 113,723	$ 91,300	-19.7175%
101-44110-300	POLICE PROFESSIONAL SERVICES	$ 2,119	$ 1,883	$ 575	$ 540	$ 90	$ 2,750	$ 2,750	0.0000%
101-44110-390	POLICE CONTRACTUAL	$ 10,856	$ 12,764	$ 7,410	$ 9,218	$ 10,849	$ 13,000	$ 14,700	13.0769%
101-44110-391	POLICE - DRUG TASK FORCE	$ -	$ -	$ -	$ -	$ 6,000	$ 6,000	$ 7,500	25.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 12,974	$ 14,647	$ 7,985	$ 9,758	$ 16,939	$ 21,750	$ 24,950	14.7126%
101-44110-530	POLICE CAPITAL OUTAY-MACH/EQUI	$ 49,397	$ 30,377	$ 49,136	$ 28,427	$ 41,661	$ 42,000	$ 29,000	-30.9524%
101-44110-900	POLICE PROJECTS/PROGRAMS	$ 924	$ 1,820	$ 1,846	$ 1,206	$ 831	$ 1,800	$ 1,800	0.0000%
	TOTAL OPERATING BUDGET	$ 1,136,701	$ 1,191,155	$ 1,227,248	$ 1,210,542	$ 1,054,572	$ 1,281,273	$ 1,290,116	0.6902%
	REVENUES:								
101-34110-33162	POLICE DONATIONS	$ 355	$ 10,000	$ 950	$ 100	$ -	$ -	$ -	#DIV/0!
101-34110-33321	POLICE COPIES	$ 1,081	$ 641	$ 1,196	$ 579	$ 330	$ 750	$ 750	0.0000%
101-34110-33328	POLICE KENNELS FOOD & CARE	$ 180	$ 345	$ 263	$ 105	$ 117	$ 250	$ 250	0.0000%
101-34110-33342	POLICE COPS GRANT	$ 34,092	$ 35,644	$ 44,558	$ 33,905	$ 35,091	$ 38,000	$ 38,000	0.0000%
101-34110-33343	POLICE OTHER STATE GRANTS	$ -	$ -	$ 31,332	$ 6,480	$ 14,487	$ 4,300	$ -	-100.0000%
101-34110-33354	POLICE STATE AID	$ 66,617	$ 69,045	$ 72,352	$ 79,756	$ 82,688	$ 68,000	$ 79,000	16.1765%
101-34110-33370	POLICE - ADMINISTRATIVE FINES	$ -	$ 100	$ 125	$ 185	$ 250	$ -	$ -	#DIV/0!
101-34110-33371	POLICE FINES-PARKING	$ 3,155	$ 4,520	$ 2,265	$ 2,930	$ 5,639	$ 4,000	$ 4,000	0.0000%
101-34110-33372	POLICE FINES-COURT	$ 23,376	$ 55,298	$ 28,200	$ 26,668	$ 17,935	$ 26,000	$ 26,000	0.0000%
101-34110-33377	POLICE FORFEITURE FUNDS	$ 250	$ -	$ -	$ -	$ 18	$ -	$ -	#DIV/0!
101-34110-33524	POLICE MISCELLANEOUS	$ 16,199	$ 4,671	$ 7,552	$ 12,616	$ 22,946	$ 4,265	$ -	-100.0000%
	TOTAL POLICE REVENUE	$ 145,306	$ 180,264	$ 188,792	$ 163,324	$ 179,501	$ 145,565	$ 148,000	1.6729%

City of Lake City
General Fund
Animal Control

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44196-100	ANIMAL CONTROL SALARIES-REGULA	$ 3,894	$ 4,139	$ 4,496	$ 4,699	$ 3,514	$ 4,500	$ 4,500	0.0000%
101-44196-140	ANIMAL CONT EMPYR CONT P E R A	$ 282	$ 300	$ 316	$ 355	$ 192	$ 338	$ 338	0.0000%
101-44196-150	ANIMAL CONTROL FICA	$ 273	$ 291	$ 316	$ 345	$ 261	$ 344	$ 344	0.0000%
101-44196-160	ANIMAL CONTROL-GROUP HEALTH IN	$ 987	$ 929	$ 928	$ 1,097	$ 650	$ 960	$ 960	0.0000%
101-44196-170	ANIMAL CONTROL LONGEVITY	$ -	$ -	$ -	$ 65	$ 42	$ 70	$ 70	0.0000%
	TOTAL PERSONNEL	$ 5,436	$ 5,659	$ 6,057	$ 6,562	$ 4,658	$ 6,212	$ 6,212	0.0000%
101-44196-210	ANIMAL CONTROL OPERATING SUPPL	$ 224	$ 102	$ 7	$ -	$ -	$ -	$ -	#DIV/0!
101-44196-320	ANIMAL CONTROL TRAVEL, CONF, S	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	#DIV/0!
101-44196-360	ANIMAL CONTROL UTILITIES	$ -	$ -	$ 3,763	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 224	$ 102	$ 3,770	$ 1	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 5,660	$ 5,761	$ 9,827	$ 6,563	$ 4,658	$ 6,212	$ 6,212	0.0000%

City of Lake City
General Fund
Fire

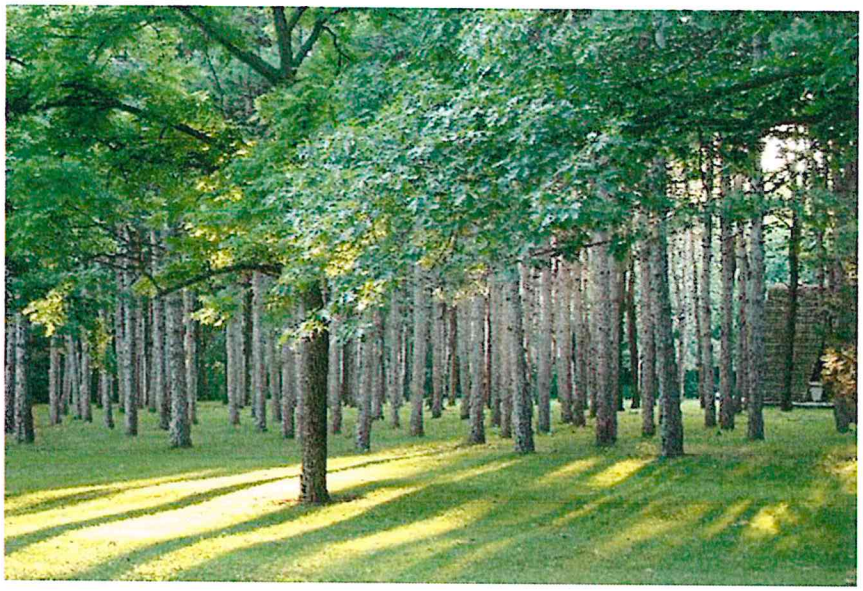
Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44120-120	FIRE SALARIES-TEMPORARY	$ 77,343	$ 80,603	$ 80,874	$ 80,943	$ 74,602	$ 98,000	$ 98,000	0.0000%
101-44120-140	FIRE PERA	$ 164	$ 149	$ 240	$ 230	$ -	$ 300	$ 300	0.0000%
101-44120-150	FIRE FICA	$ 6,115	$ 6,028	$ 6,076	$ 6,235	$ 5,716	$ 7,497	$ 7,497	0.0000%
101-44120-160	FIRE GROUP HEALTH INSURANCE	$ 81	$ 495	$ 306	$ 321	$ 203	$ 500	$ 500	0.0000%
	TOTAL PERSONNEL	$ 83,702	$ 87,276	$ 87,496	$ 87,729	$ 80,521	$ 106,297	$ 106,297	0.0000%
101-44120-210	FIRE OPERATING SUPPLIES	$ 10,751	$ 24,415	$ 18,222	$ 15,800	$ 7,715	$ 17,000	$ 17,000	0.0000%
101-44120-220	FIRE MAINT & REPAIR	$ 22,563	$ 20,134	$ 13,739	$ 14,468	$ 10,982	$ 23,000	$ 20,000	-13.0435%
101-44120-230	FIRE TOOLS/EQUIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44120-240	FIRE BOOKS/PERIODICALS	$ -	$ -	$ 142	$ -	$ -	$ -	$ -	#DIV/0!
101-44120-270	FIRE UNIFORM	$ 1,015	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44120-310	FIRE COMMUNICATION	$ 2,371	$ 3,122	$ 3,519	$ 3,174	$ 1,823	$ 4,800	$ 7,000	45.8333%
101-44120-320	FIRE TRAVEL, CONF, SCHOOL	$ 7,572	$ 6,300	$ 6,088	$ 6,046	$ 5,777	$ 7,500	$ 7,250	-3.3333%
101-44120-340	FIRE PRINTING/PUBLISHING	$ 100	$ 40	$ 321	$ 230	$ 238	$ 450	$ 400	-11.1111%
101-44120-360	FIRE UTILITIES	$ -	$ -	$ 18,875	$ -	$ -	$ -	$ -	#DIV/0!
101-44120-400	FIRE MISCELLANEOUS	$ -	$ 115	$ 935	$ 935	$ 935	$ 150	$ 150	0.0000%
101-44120-409	FIRE DEPT RELIEF ASSN. CONTRI	$ 55,352	$ 71,208	$ 71,756	$ 178,293	$ -	$ 72,000	$ 72,000	0.0000%
101-44120-420	FIRE VEHICLE INSURANCE	$ 935	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 100,659	$ 125,333	$ 133,596	$ 218,947	$ 27,469	$ 124,900	$ 123,800	-0.8807%
101-44120-300	FIRE PROFESSIONAL SERVICES	$ 3,000	$ 2,395	$ 2,916	$ 2,387	$ 2,192	$ 2,800	$ 2,800	0.0000%
101-44120-390	FIRE CONTRACTUAL	$ 263	$ 405	$ 400	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL CONTRACTUAL & PROF SERV	$ 3,263	$ 2,800	$ 3,316	$ 2,387	$ 2,192	$ 2,800	$ 2,800	0.0000%
101-44120-530	FIRE CAPITAL OUTLAY-MACH/EQUIP	$ -	$ 292,845	$ 19,276	$ 310,409	$ -	$ 118,702	$ 130,702	10.1093%
	TOTAL CAPITAL OUTLAY	$ -	$ 292,845	$ 19,276	$ 310,409	$ -	$ 118,702	$ 130,702	10.1093%
	TOTAL OPERATING BUDGET	$ 187,625	$ 508,254	$ 243,684	$ 619,471	$ 110,182	$ 352,699	$ 363,599	3.0905%
	REVENUES:								
101-34120-33162	FIRE DONATIONS	$ 1,000	$ 9,120	$ 4,050	$ 1,571	$ -	$ -	$ -	#DIV/0!
101-34120-33163	FIRE - GRANTS	$ -	$ -	$ -	$ 2,000	$ -	$ -	$ -	#DIV/0!
101-34120-33425	FIRE CALLS	$ 175	$ 350	$ 240	$ (0)	$ -	$ 500	$ 500	0.0000%
101-34120-33426	FIRE CONTRACTS	$ 55,613	$ 53,208	$ 51,065	$ 58,036	$ 58,209	$ 52,000	$ 52,000	0.0000%
101-34120-33455	FIRE STATE AID	$ 35,406	$ 50,483	$ 51,031	$ 53,216	$ 53,402	$ 50,000	$ 50,000	0.0000%
101-34120-33524	FIRE DEPT. MISCELLANEOUS	$ 1,066	$ 2,992	$ 240	$ 2,429	$ 1,250	$ -	$ -	#DIV/0!
	TOTAL FIRE REVENUE	$ 93,260	$ 116,152	$ 106,626	$ 117,253	$ 112,861	$ 102,500	$ 102,500	0.0000%

City of Lake City
General Fund
Ambulance

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44140-100	AMBULANCE SALARIES-REGULAR	$ 277,515	$ 274,159	$ 270,742	$ 336,733	$ 289,179	$ 338,000	$ 350,000	3.5503%
101-44140-110	AMBULANCE OVERTIME	$ 19,569	$ 25,898	$ 29,861	$ 22,676	$ 17,663	$ 32,000	$ 32,000	0.0000%
101-44140-120	AMBULANCE SALARIES-TEMPORARY	$ 80,412	$ 71,755	$ 65,397	$ 57,276	$ 40,818	$ 98,000	$ 98,000	0.0000%
101-44140-140	AMBULANCE PERA	$ 24,539	$ 24,173	$ 23,498	$ 26,704	$ 22,475	$ 33,000	$ 33,700	2.1212%
101-44140-150	AMBULANCE FICA	$ 26,847	$ 27,972	$ 27,484	$ 30,692	$ 26,114	$ 36,000	$ 36,750	2.0833%
101-44140-160	AMBULANCE GROUP HEALTH INSURAN	$ 42,312	$ 38,568	$ 32,119	$ 40,959	$ 27,601	$ 40,000	$ 47,800	19.5000%
101-44140-170	AMBULANCE-LONGEVITY	$ 250	$ 291	$ 541	$ 832	$ 707	$ 960	$ 791	-17.6042%
	TOTAL PERSONNEL	$ 471,443	$ 462,816	$ 449,642	$ 515,873	$ 424,557	$ 577,960	$ 599,041	3.6475%
101-44140-210	AMBULANCE OPERATING SUPPLIES	$ 34,594	$ 37,927	$ 32,661	$ 35,213	$ 22,979	$ 29,500	$ 33,000	11.8644%
101-44140-220	AMBULANCE MAINT & REPAIR	$ 10,688	$ 7,164	$ 4,930	$ 7,880	$ 13,594	$ 14,500	$ 15,000	3.4483%
101-44140-240	AMBULANCE BOOKS/PERIODICALS	$ 3,482	$ 1,577	$ 1,622	$ 736	$ 120	$ 1,000	$ 2,000	100.0000%
101-44140-270	AMBULANCE UNIFORM	$ 1,947	$ 1,758	$ 1,402	$ 1,262	$ 2,892	$ 3,500	$ 5,500	57.1429%
101-44140-310	AMBULANCE COMMUNICATION	$ 6,869	$ 6,465	$ 3,918	$ 3,501	$ 3,447	$ 6,473	$ 6,000	-7.3046%
101-44140-320	AMBULANCE TRAVEL, CONF, SCHOOL	$ 7,803	$ 4,316	$ 2,471	$ 4,677	$ 4,613	$ 5,027	$ 5,500	9.4051%
101-44140-321	AMBULANCE TRAINING CLASSES	$ -	$ -	$ 90	$ -	$ -	$ -	$ -	#DIV/0!
101-44140-340	AMBULANCE PRINTING/PUBLISHING	$ 134	$ 312	$ 231	$ 8	$ -	$ 400	$ 400	0.0000%
101-44140-360	AMBULANCE UTILITIES	$ -	$ -	$ 39,981	$ -	$ -	$ -	$ -	#DIV/0!
101-44140-400	AMBULANCE MISCELLANEOUS	$ 1,326	$ 598	$ 85	$ -	$ 55	$ 100	$ 100	0.0000%
101-44140-501	AMBULANCE STAFF QUARTERS	$ -	$ 573	$ 2,710	$ 2,600	$ 1,451	$ 3,000	$ 1,500	-50.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 66,842	$ 60,689	$ 90,100	$ 55,877	$ 49,151	$ 63,500	$ 69,000	8.6614%
101-44140-300	AMBULANCE PROFESSIONAL SERVICE	$ 5,331	$ 4,069	$ 6,934	$ 7,711	$ 5,642	$ 8,000	$ 8,000	0.0000%
101-44140-390	AMBULANCE CONTRACTUAL	$ 21,116	$ 18,005	$ 19,132	$ 17,157	$ 14,529	$ 20,000	$ 20,000	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 26,447	$ 22,074	$ 26,066	$ 24,869	$ 20,170	$ 28,000	$ 28,000	0.0000%
101-44140-530	AMBULANCE CAPITAL OUTLAY-MACH/	$ 27,278	$ 245,173	$ 26,264	$ 26,111	$ 5,355	$ 42,589	$ 41,089	-3.5220%
	TOTAL CAPITAL OUTLAY	$ 27,278	$ 245,173	$ 26,264	$ 26,111	$ 5,355	$ 42,589	$ 41,089	-3.5220%
101-44140-850	AMBULANCE PROVIDER TAX	$ -	$ -	$ -	$ -	$ 4,287	$ -	$ 7,000	#DIV/0!
	TOTAL OPERATING BUDGET	$ 592,010	$ 790,753	$ 592,072	$ 622,729	$ 503,520	$ 712,049	$ 744,130	4.5054%
	REVENUES:								
101-34140-33162	AMBULANCE DONATIONS	$ 600	$ 1,000	$ 1,000	$ 688	$ 100	$ -	$ -	#DIV/0!
101-34140-33522	AMBULANCE-RESIDENTIAL CALL	$ 489,135	$ 454,337	$ 412,627	$ 433,313	$ 385,606	$ 450,000	$ 550,000	22.2222%
101-34140-33523	AMBULANCE CONTRACTS	$ 29,292	$ 18,082	$ 11,024	$ 14,118	$ 1,112	$ 17,000	$ 17,000	0.0000%
101-34140-33524	AMBULANCE MISCELLANEOUS	$ 1,374	$ 12,299	$ 3,008	$ 3,921	$ 2,413	$ 500	$ 500	0.0000%
101-34140-33529	AMBULANCE TRAINING	$ 5,577	$ 13,701	$ 3,065	$ 7,500	$ 1,615	$ 4,500	$ 4,500	0.0000%
	TOTAL AMBULANCE REVENUE	$ 525,978	$ 499,418	$ 430,724	$ 459,540	$ 390,845	$ 472,000	$ 572,000	21.1864%

City of Lake City
General Fund
Emergency Management

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44191-120	EMERGENCY PRE SALARIES-TEMPORA	$ 13,302	$ 15,200	$ 15,200	$ 21,297	$ 14,321	$ 20,910	$ 21,330	2.0086%
101-44191-140	EMERGENCY MGMT PERA	$ -	$ -	$ -	$ 225	$ 242	$ -	$ 1,493	#DIV/0!
101-44191-150	EMERGENCY PREP FICA	$ 1,018	$ 1,163	$ 1,163	$ 1,657	$ 1,096	$ 1,600	$ 1,632	1.9841%
	TOTAL PERSONNEL	$ 14,320	$ 16,363	$ 16,363	$ 23,179	$ 15,659	$ 22,510	$ 24,455	8.6399%
101-44191-210	EMERGENCY PRE OPERATING SUPPLI	$ 2,984	$ 2,840	$ 2,320	$ 3,175	$ 1,774	$ 3,000	$ 3,000	0.0000%
101-44191-220	EMERGENCY PRE MAINT & REPAIR	$ 5,341	$ 4,925	$ 5,030	$ 4,233	$ 2,842	$ 5,200	$ 6,700	28.8462%
101-44191-310	EMERGENCY PREP COMMUNICATION	$ 739	$ 694	$ 1,453	$ 1,131	$ 1,677	$ 2,250	$ 3,750	66.6667%
101-44191-320	EMERGENCY PRE TRAVEL, CONF, SC	$ 516	$ 1,119	$ 935	$ 969	$ 1,764	$ 2,000	$ 2,260	13.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 9,580	$ 9,577	$ 9,738	$ 9,508	$ 8,057	$ 12,450	$ 15,710	26.1847%
101-44191-300	EMERGENCY PRE PROFESSIONAL SER	$ 371	$ 200	$ -	$ 130	$ -	$ 260	$ -	-100.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 371	$ 200	$ -	$ 130	$ -	$ 260	$ -	-100.0000%
101-44191-530	EMERGENCY PRE CAPITAL OUTLAY-M	$ 42,736	$ 5,920	$ 15,664	$ (5,920)	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 67,007	$ 32,060	$ 41,765	$ 26,896	$ 23,717	$ 35,220	$ 40,165	14.0399%
	REVENUES:								
101-34191-33524	EMERGENCY PREP MISCELLANEOUS	$ -	$ -	$ -	$ -	$ 1,785	$ -	$ -	#DIV/0!



City of Lake City
Streets and Parks

The street and park systems throughout the city is managed by the Public Works Fund. The revenues and expenditures are recorded as part of the General Fund.

This includes snow removal, street patching, park and boulevard tree maintenance and boat docks and ramps.

The 250 acre Hok Si La Park is also operated and maintained through Public Works and will feature three sleeping cabins beginning with the 2016 season.

City of Lake City
General Fund
Streets

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44212-100	STREETS SALARIES-REGULAR	$ 189,817	$ 229,738	$ 244,327	$ 230,467	$ 180,740	$ 269,900	$ 294,000	8.9292%
101-44212-110	STREETS SALARIES-OVERTIME	$ 168	$ 515	$ 1,976	$ 1,207	$ 632	$ 4,500	$ 2,500	-44.4444%
101-44212-120	STREETS SALARIES-TEMPORARY	$ 997	$ 1,362	$ 925	$ 2,928	$ 327	$ 1,400	$ 1,200	-14.2857%
101-44212-140	STREETS PERA	$ 13,363	$ 16,493	$ 17,476	$ 15,989	$ 13,592	$ 20,580	$ 20,883	1.4745%
101-44212-150	STREETS FICA	$ 13,764	$ 16,535	$ 17,294	$ 15,109	$ 12,923	$ 21,099	$ 22,914	8.6043%
101-44212-160	STREETS GROUP HEALTH INSURANCE	$ 31,448	$ 48,236	$ 40,552	$ 41,222	$ 29,186	$ 46,000	$ 55,150	19.8913%
101-44212-170	STREETS LONGEVITY	$ 2,758	$ 2,881	$ 3,378	$ 2,045	$ 1,169	$ 2,245	$ 1,835	-18.2628%
	TOTAL PERSONNEL	$ 252,315	$ 315,759	$ 325,928	$ 308,966	$ 238,568	$ 365,724	$ 398,483	8.9573%
101-44212-210	STREETS OPERATING SUPPLIES	$ 35,881	$ 33,440	$ 49,795	$ 40,506	$ 16,809	$ 55,000	$ 50,000	-9.0909%
101-44212-220	STREETS MAINT & REPAIR	$ 13,468	$ 9,208	$ 25,076	$ 16,122	$ 7,037	$ 28,500	$ 25,000	-12.2807%
101-44212-230	STREETS TOOLS/EQUIP	$ 5,069	$ 6,297	$ 3,604	$ 3,366	$ 1,885	$ 5,000	$ 4,000	-20.0000%
101-44212-240	STREETS BOOKS/PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44212-290	STREETS SUPPLIES MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44212-310	STREETS COMMUNICATION	$ 1,296	$ 1,308	$ 1,112	$ 829	$ 714	$ 1,400	$ 1,200	-14.2857%
101-44212-320	STREETS TRAVEL, CONF, SCHOOL	$ 1,791	$ 1,840	$ 734	$ 521	$ 212	$ 1,200	$ 1,000	-16.6667%
101-44212-340	STREETS PRINTING/PUBLISHING	$ 471	$ 323	$ 365	$ 453	$ 267	$ 500	$ 700	40.0000%
101-44212-360	STREETS UTILITIES	$ -	$ -	$ 12,657	$ -	$ -	$ -	$ -	#DIV/0!
101-44212-400	STREETS MISCELLANEOUS	$ -	$ -	$ (0)	$ 181	$ -	$ -	$ -	#DIV/0!
101-44212-450	STREETS - TREES	$ 21,927	$ 20,114	$ 18,437	$ 22,658	$ 16,110	$ 25,000	$ 25,000	0.0000%
101-44212-451	STREETS - SNOW REMOVAL	$ 32,869	$ 55,347	$ 72,033	$ 29,803	$ 24,901	$ 80,000	$ 60,000	-25.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 112,771	$ 127,879	$ 183,813	$ 114,437	$ 67,936	$ 196,600	$ 166,900	-15.1068%
101-44212-300	STREETS PROFESSIONAL SERVICES	$ 8,711	$ 10,882	$ 7,997	$ 2,397	$ 4,118	$ 12,000	$ 5,000	-58.3333%
101-44212-390	STREETS CONTRACTUAL	$ 3,691	$ 43,422	$ 49,594	$ 50,553	$ 71,098	$ 85,000	$ 125,000	47.0588%
	TOTAL CONTRACTUAL & PROF SERV	$ 12,402	$ 54,304	$ 57,591	$ 52,949	$ 75,216	$ 97,000	$ 130,000	34.0206%
101-44212-500	STREETS CAPITAL OUTLAY-LAND	$ -	$ -	$ -	$ 274,480	$ 261,192	$ 275,000	$ -	-100.0000%
101-44212-510	STREETS CAPITAL OUTLAY-BUILD	$ -	$ -	$ -	$ 87,474	$ (510)	$ 18,000	$ 18,000	0.0000%
101-44212-520	STREETS CAPITAL OUTLAY OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44212-530	STREETS CAPITAL OUTLAY-MACH/EQ	$ 75	$ 16,912	$ 171,898	$ 5,129	$ 9,257	$ 36,000	$ 66,000	83.3333%
	TOTAL CAPITAL OUTLAY	$ 75	$ 16,912	$ 171,898	$ 367,083	$ 269,939	$ 329,000	$ 84,000	-74.4681%
	TOTAL OPERATING BUDGET	$ 377,562	$ 514,853	$ 739,229	$ 843,435	$ 651,659	$ 988,324	$ 779,383	-21.1410%
	REVENUES:								
101-34212-33524	STREET MISCELLANEOUS	$ 1,363	$ 200	$ 6,026	$ 5,165	$ 1,212	$ 1,500	$ 2,000	33.3333%
101-34212-33631	STREET SNOW REMOVAL	$ 1,075	$ 5,197	$ 5,360	$ 3,478	$ 1,771	$ 4,000	$ 4,000	0.0000%
101-34212-33634	STREET CURB CUT FEES	$ 900	$ 2,237	$ 1,313	$ 1,100	$ 2,120	$ 500	$ 1,000	100.0000%
101-34212-33659	STREET STATE AID ROADS	$ 53,232	$ 52,641	$ 54,573	$ 61,714	$ 383,741	$ 275,000	$ -	-100.0000%
	TOTAL STREET REVENUE	$ 56,569	$ 60,275	$ 67,272	$ 71,456	$ 388,844	$ 281,000	$ 7,000	-97.5089%

City of Lake City
General Fund
Parks

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44510-100	PARKS SALARIES-REGULAR	$ 66,498	$ 74,203	$ 89,778	$ 96,169	$ 70,699	$ 86,000	$ 80,000	-6.9767%
101-44510-110	PARKS SALARIES-OVERTIME	$ -	$ -	$ 41	$ 62	$ 65	$ 500	$ 500	0.0000%
101-44510-120	PARKS SALARIES-TEMPORARY	$ 10,622	$ 9,113	$ 9,545	$ 10,022	$ 8,882	$ 12,000	$ 12,000	0.0000%
101-44510-140	PARKS PERA	$ 4,819	$ 5,488	$ 6,584	$ 7,219	$ 5,375	$ 6,800	$ 5,705	-16.1060%
101-44510-150	PARKS FICA	$ 5,704	$ 6,225	$ 7,331	$ 7,854	$ 5,969	$ 7,535	$ 7,153	-5.0760%
101-44510-160	PARKS GROUP HEALTH INSURANCE	$ 10,946	$ 10,628	$ 12,336	$ 16,554	$ 9,860	$ 17,600	$ 9,200	-47.7273%
101-44510-170	PARKS LONGEVITY	$ 736	$ 780	$ 824	$ 867	$ 911	$ 950	$ 997	4.9474%
	TOTAL PERSONNEL	$ 99,326	$ 106,437	$ 126,437	$ 138,746	$ 101,760	$ 131,385	$ 115,554	-12.0491%
101-44510-210	PARKS OPERATING SUPPLIES	$ 20,764	$ 28,241	$ 18,263	$ 14,455	$ 14,284	$ 27,000	$ 22,000	-18.5185%
101-44510-220	PARKS MAINT & REPAIR	$ 7,896	$ 14,257	$ 2,357	$ 2,702	$ 4,081	$ 10,000	$ 8,000	-20.0000%
101-44510-230	PARKS TOOLS/EQUIP	$ 1,071	$ 5,099	$ 565	$ 1,868	$ 237	$ 1,000	$ 1,500	50.0000%
101-44510-310	PARKS COMMUNICATION	$ 332	$ 336	$ 193	$ 68	$ 63	$ 500	$ 300	-40.0000%
101-44510-320	PARKS TRAVEL, CONF, SCHOOL	$ 315	$ 378	$ 206	$ 333	$ 280	$ 400	$ 400	0.0000%
101-44510-360	PARKS UTILITIES	$ -	$ -	$ 76,627	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-400	PARKS MISCELLANEOUS	$ -	$ (175)	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 30,378	$ 48,135	$ 98,212	$ 19,426	$ 18,946	$ 38,900	$ 32,200	-17.2237%
101-44510-300	PARKS PROFESSIONAL SERVICES	$ 675	$ 1,324	$ 4	$ 196	$ 290	$ 1,800	$ 1,500	-16.6667%
101-44510-390	PARKS CONTRACTUAL	$ 769	$ 6,784	$ 983	$ 7,691	$ 3,875	$ 7,500	$ 7,500	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 1,444	$ 8,108	$ 987	$ 7,887	$ 4,165	$ 9,300	$ 9,000	-3.2258%
101-44510-500	PARKS CAPITAL OUTLAY-LAND	$ 48,111	$ -	$ -	$ 27,818	$ -	$ -	$ -	#DIV/0!
101-44510-510	PARKS CAPITAL OUTLAY-BUILDINGS	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	#DIV/0!
101-44510-530	PARKS CAPITAL OUTLAY-MACH/EQUI	$ 5,905	$ 6,840	$ -	$ 5,500	$ -	$ -	$ -	#DIV/0!
	TOTAL CAPITAL OUTLAY	$ 54,016	$ 6,840	$ -	$ 33,318	$ -	$ -	$ 5,000	#DIV/0!
	TOTAL OPERATING BUDGET	$ 185,163	$ 169,521	$ 225,636	$ 199,377	$ 124,872	$ 179,585	$ 161,754	-9.9288%
	REVENUES:								
101-34300-33162	TREES DONATIONS	$ 300	$ -	$ 400	$ 145	$ -	$ -	$ -	#DIV/0!
101-34510-33162	PARK DONATIONS	$ 1,051	$ 710	$ 1,550	$ 3,600	$ 2,426	$ 2,500	$ 3,000	20.0000%
101-34510-33524	PARK MISCELLANEOUS	$ 7,548	$ 7,740	$ 6,371	$ 5,673	$ 2,971	$ 5,000	$ 5,000	0.0000%
101-34510-33736	PARK FISH CLNG STATION	$ 10	$ 70	$ 234	$ -	$ 96	$ -	$ -	#DIV/0!
101-34510-33740	PARK ACCESS FEES	$ 975	$ 2,250	$ 2,250	$ 4,125	$ 4,900	$ 2,000	$ 3,500	75.0000%
101-34510-33764	PARK ROSCH FIS CLN STATION	$ 222	$ 139	$ -	$ 419	$ 107	$ 200	$ 300	50.0000%
		$ 10,105	$ 10,909	$ 10,805	$ 13,962	$ 10,500	$ 9,700	$ 11,800	21.6495%

City of Lake City
General Fund
Summer Recreation

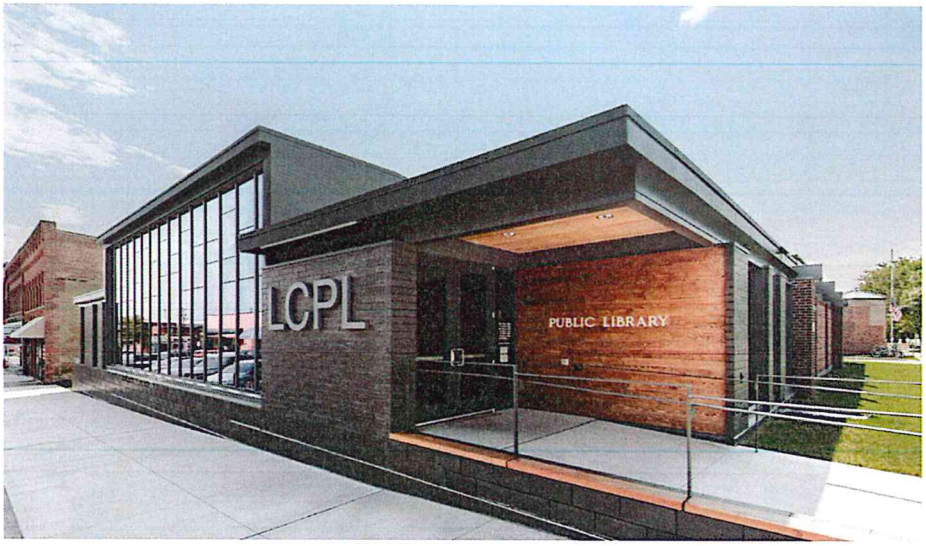
Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44523-120	SUMMER REC SALARIES-TEMPORARY	$ 45,797	$ 53,867	$ 50,151	$ 50,707	$ 50,998	$ 45,500	$ 52,000	14.2857%
101-44523-150	SUMMER REC FICA	$ 1,060	$ 3,919	$ 1,869	$ 1,684	$ 1,563	$ 3,300	$ 3,978	20.5455%
	TOTAL PERSONNEL	$ 46,857	$ 57,786	$ 52,020	$ 52,391	$ 52,562	$ 48,800	$ 55,978	14.7090%
101-44523-210	SUMMER REC OPERATING SUPPLIES	$ 172	$ 199	$ 237	$ 685	$ 312	$ 400	$ 800	100.0000%
101-44523-310	SUMMER REC COMMUNICATION	$ -	$ 67	$ -	$ -	$ -	$ 100	$ 100	0.0000%
101-44523-340	SUMMER REC PRINTING/PUBLISHING	$ 1,600	$ 252	$ 1,824	$ 1,673	$ 1,640	$ 1,500	$ 500	-66.6667%
101-44523-400	SUMMER REC MISCELLANEOUS	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 1,822	$ 518	$ 2,061	$ 2,359	$ 1,952	$ 2,000	$ 1,400	-30.0000%
101-44523-390	SUMMER REC CONTRACTUAL-COACHES	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	0.0000%
	TOTAL OPERATING BUDGET	$ 48,679	$ 58,304	$ 54,082	$ 54,750	$ 54,514	$ 55,800	$ 62,378	11.7885%
	REVENUES:								
101-34523-33921	RECREATION TRIPS	$ 572	$ 52	$ -	$ -	$ 680	$ -	$ -	#DIV/0!
101-34523-33922	RECREATION SUMMER PROGRAM	$ 38,331	$ 49,974	$ 45,428	$ 46,856	$ 48,778	$ 43,000	$ 46,000	6.9767%
	TOTAL SUMMER REC REVENUE	$ 38,903	$ 50,026	$ 45,428	$ 46,856	$ 49,458	$ 43,000	$ 46,000	6.9767%

City of Lake City
General Fund
Swimming Pool

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44524-110	POOL SALARIES-OVERTIME	$ -	$ -	$ 93	$ 325	$ 178	$ 150	$ 200	33.3333%
101-44524-120	POOL SALARIES-TEMPORARY	$ 40,882	$ 39,778	$ 42,637	$ 44,878	$ 42,678	$ 45,000	$ 47,000	4.4444%
101-44524-150	POOL FICA	$ 8,297	$ 3,043	$ 3,269	$ 3,458	$ 3,279	$ 3,500	$ 3,611	3.1657%
	TOTAL PERSONNEL	$ 49,179	$ 42,821	$ 45,999	$ 48,661	$ 46,134	$ 48,650	$ 50,811	4.4415%
101-44524-210	POOL OPERATING SUPPLIES	$ 4,597	$ 2,595	$ 2,819	$ 6,332	$ 4,031	$ 5,000	$ 6,000	20.0000%
101-44524-220	POOL MAINT & REPAIR LABOR	$ 10,887	$ 4,604	$ 1,152	$ 7,515	$ 2,901	$ 6,000	$ 6,000	0.0000%
101-44524-310	POOL COMMUNICATION	$ 477	$ 773	$ 567	$ 723	$ 522	$ 650	$ 700	7.6923%
101-44524-320	POOL TRAVEL, CONF, SCHOOL	$ 876	$ 120	$ 720	$ 1,030	$ 215	$ 950	$ 1,000	5.2632%
101-44524-340	POOL PRINTING/PUBLISHING	$ -	$ 1,600	$ 75	$ -	$ 277	$ 300	$ -	-100.0000%
101-44524-360	POOL UTILITIES	$ -	$ -	$ 62,927	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-400	POOL MISCELLANEOUS	$ 25	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 16,861	$ 9,692	$ 68,260	$ 15,599	$ 7,945	$ 12,900	$ 13,700	6.2016%
101-44524-390	POOL CONTRACTUAL	$ 1,546	$ 366	$ 880	$ 766	$ -	$ 1,500	$ 1,000	-33.3333%
	TOTAL CONTRACTUAL & PROF SERV	$ 1,546	$ 366	$ 880	$ 766	$ -	$ 1,500	$ 1,000	-33.3333%
101-44524-530	POOL CAPITAL OUTLAY- MACH/EQUI	$ -	$ -	$ -	$ 4,370	$ 62,122	$ 58,000	$ -	-100.0000%
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ 4,370	$ 62,122	$ 58,000	$ -	-100.0000%
	TOTAL OPERATING BUDGET	$ 67,585	$ 52,879	$ 115,139	$ 69,396	$ 116,201	$ 121,050	$ 65,511	-45.8812%
	REVENUES:								
101-34524-33961	POOL FAMILY PASSES	$ 11,569	$ 13,457	$ 12,134	$ 11,062	$ 11,385	$ 12,100	$ 11,100	-8.2645%
101-34524-33962	POOL SINGLE PASSES	$ 4,320	$ 3,375	$ 2,775	$ 3,446	$ 2,762	$ 3,000	$ 3,200	6.6667%
101-34524-33963	POOL DAILY PASSES	$ 8,784	$ 6,393	$ 7,017	$ 6,996	$ 5,704	$ 7,000	$ 7,000	0.0000%
101-34524-33964	POOL CONCESSIONS	$ 792	$ 648	$ 811	$ 51	$ 396	$ 800	$ 800	0.0000%
101-34524-33965	POOL SWIMMING LESSONS	$ 16,548	$ 15,098	$ 14,828	$ 15,559	$ 14,442	$ 15,000	$ 15,000	0.0000%
	TOTAL POOL REVENUE	$ 42,013	$ 38,971	$ 37,565	$ 37,114	$ 34,689	$ 37,900	$ 37,100	-2.1108%

City of Lake City
General Fund
Hok-Si-La

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase - decrease
101-44543-100	HSL SALARIES-REGULAR	$ 51,365	$ 49,649	$ 49,722	$ 51,567	$ 63,955	$ 98,000	$ 92,000	-6.1224%
101-44543-110	HSL SALARIES-OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-120	HSL SALARIES-TEMPORARY	$ 31,124	$ 30,860	$ 24,549	$ 20,063	$ 12,613	$ 12,500	$ 13,000	4.0000%
101-44543-140	HSL EMPLOYER CONTRIB - P E R A	$ 3,716	$ 3,976	$ 6,773	$ 4,423	$ 5,123	$ 7,350	$ 6,484	-11.7867%
101-44543-150	HSL FICA	$ 5,352	$ 4,977	$ 4,888	$ 4,921	$ 5,184	$ 8,453	$ 8,080	-4.4098%
101-44543-160	HSL GROUP HEALTH INSURANCE	$ 14,770	$ 15,093	$ 10,353	$ 11,820	$ 14,875	$ 28,250	$ 21,750	-23.0088%
101-44543-170	HSL LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ 582	$ 624	7.2165%
	TOTAL PERSONNEL	$ 106,328	$ 104,555	$ 96,284	$ 92,794	$ 101,749	$ 155,135	$ 141,938	-8.5068%
101-44543-210	HSL OPERATING SUPPLIES	$ 13,711	$ 11,564	$ 12,902	$ 12,030	$ 12,835	$ 13,000	$ 13,000	0.0000%
101-44543-220	HSL MAINT & REPAIR	$ 6,787	$ 6,160	$ 4,066	$ 1,022	$ 2,375	$ 4,900	$ 7,000	42.8571%
101-44543-230	HSL TOOLS/EQUIP	$ 332	$ 669	$ 345	$ 80	$ 607	$ 1,100	$ 800	-27.2727%
101-44543-240	HSL BOOKS/PERIDICALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-310	HSL COMMUNICATION	$ 2,977	$ 3,183	$ 2,843	$ 2,887	$ 2,009	$ 3,000	$ 3,000	0.0000%
101-44543-320	HSL TRAVEL, CONF, SCHOOL	$ -	$ 209	$ 23	$ -	$ -	$ 200	$ 200	0.0000%
101-44543-340	HSL PRINTING/PUBLISHING	$ 2,260	$ 1,673	$ 248	$ 1,203	$ 1,544	$ 1,700	$ 1,600	-5.8824%
101-44543-360	HSL UTILITIES	$ -	$ -	$ 20,045	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-400	HSL MISCELLANEOUS	$ -	$ -	$ -	$ -	$ 106	$ -	$ -	#DIV/0!
101-44543-840	HSL RESALE MERCH-NONTAX	$ 8,346	$ 8,727	$ 6,553	$ 6,466	$ 5,236	$ 8,000	$ 7,000	-12.5000%
101-44543-850	HSL SALES TAX	$ 4,571	$ 6,755	$ 7,841	$ 93	$ 35	$ 7,000	$ -	-100.0000%
101-44543-880	HSL CREDIT CARD CHARGES	$ 2,980	$ 3,067	$ 3,382	$ 3,570	$ 3,671	$ 3,500	$ 3,600	2.8571%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 41,964	$ 42,007	$ 58,248	$ 27,352	$ 28,417	$ 42,400	$ 36,200	-14.6226%
101-44543-300	HSL PROFESSIONAL SERVICES	$ 1,611	$ 213	$ 2,372	$ 1,917	$ 1,750	$ 2,000	$ 27,000	1250.0000%
101-44543-390	HSL CONTRACTUAL	$ 11,035	$ 16,225	$ 10,816	$ 7,744	$ 9,896	$ 12,500	$ 10,000	-20.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 12,646	$ 16,438	$ 13,188	$ 9,661	$ 11,646	$ 14,500	$ 37,000	155.1724%
101-44543-510	HSL CAPITAL OUTLAY-BUILDINGS	$ 17,619	$ 25,314	$ 2,733	$ 77,064	$ 58,186	$ 57,000	$ -	-100.0000%
101-44543-530	HSL CAPITAL OUTLAY-MACH/EQUIP	$ 2,492	$ -	$ -	$ -	$ -	$ -	$ 14,000	#DIV/0!
	TOTAL CAPITAL OUTLAY	$ 20,111	$ 25,314	$ 2,733	$ 77,064	$ 58,186	$ 57,000	$ 14,000	-75.4386%
	TOTAL OPERATING BUDGET	$ 181,049	$ 188,314	$ 170,453	$ 206,871	$ 199,998	$ 269,035	$ 229,138	-14.8297%
	REVENUES:								
101-34543-33140	HSL NON PROFIT DINING HALL	$ 851	$ 215	$ 179	$ 215	$ 925	$ 750	$ 500	-33.3333%
101-34543-33141	HSL NOT PROFIT CAMPING FEES	$ 1,460	$ 810	$ 402	$ 893	$ 135	$ 1,500	$ 900	-40.0000%
101-34543-33142	HSL NON PROFIT SCREEN SHELTER	$ 625	$ 420	$ 360	$ 360	$ 730	$ 600	$ 400	-33.3333%
101-34543-33143	HSL CONCESSIONS - NONTAXABLE	$ 6,622	$ 6,874	$ 4,005	$ 5,046	$ 4,359	$ 7,000	$ 5,000	-28.5714%
101-34543-33162	HSL PARK DONATIONS	$ -	$ -	$ -	$ 20,000	$ 240	$ 57,000	$ -	-100.0000%
101-34543-33180	HSL MISC REFUND/REIMB	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	#DIV/0!
101-34543-33841	HSL REGULAR CAMPING	$ 16,820	$ 14,393	$ 2,155	$ 10,290	$ 9,872	$ 14,000	$ 10,000	-28.5714%
101-34543-33842	HSL PEAK SEASON CAMPING	$ 67,534	$ 72,420	$ 81,479	$ 80,550	$ 77,409	$ 75,000	$ 80,000	6.6667%
101-34543-33843	HSL DINING HALL RENTAL	$ 9,181	$ 9,127	$ 12,465	$ 16,190	$ 13,912	$ 12,000	$ 15,500	29.1667%
101-34543-33844	HSL FIRE WOOD SALES	$ 8,501	$ 9,103	$ 8,929	$ 8,409	$ 9,798	$ 9,000	$ 9,000	0.0000%
101-34543-33845	HSL SLEEPING CABIN RENTALS	$ -	$ -	$ -	$ -	$ 17,535	$ 5,500	$ 17,500	218.1818%
101-34543-33846	HSL CONCESSIONS	$ 6,759	$ 5,177	$ 4,574	$ 3,703	$ 3,357	$ 7,000	$ 5,000	-28.5714%
101-34543-33847	HSL SCREENED SHELTERS	$ 4,420	$ 5,395	$ 4,880	$ 5,986	$ 6,814	$ 4,500	$ 6,000	33.3333%
101-34543-33848	HSL SHOWERS	$ 2,341	$ 1,740	$ 1,769	$ 1,831	$ 1,882	$ 2,300	$ 1,900	-17.3913%
	TOTAL HSL REVENUE	$ 125,113	$ 125,674	$ 121,197	$ 153,475	$ 146,968	$ 196,150	$ 151,700	-22.6612%



Lake City Public Library

The mission of the Lake City Public Library is to inspire lifelong learning and enhance the quality of life in the community by providing resources, programs and outreach services that contribute to individual knowledge, enghtenment and enjoyment.

In 2017, the library will be increasing its adult and children's programming. The library will also be expanding on-line magazine and independent film resources which were introduced in the 4th quarter of 2016.

City of Lake City
Library

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
210-32100-33011	LIBRARY PROP TAXES-CURRENT	$ 90,303	$ 91,140	$ 90,667	$ 91,084	$ 47,240	$ 90,000	$ 90,000	0.000%
210-32100-33012	LIBRARY PROP TAXES-DELINQUENT	$ 779	$ 497	$ 1,168	$ 1,249	$ 519	$ -	$ -	#DIV/0!
210-32100-33020	LIBRARY MARKET VALUE CREDIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-32100-33091	LIBRARY PERMANENT TRANSFER IN	$ 50,000	$ 50,000	$ 1,045,000	$ 50,000	$ -	$ 55,000	$ 55,000	0.000%
210-32100-33122	LIBRARY SERVICES-COPIES, NOTAR	$ 2,749	$ 2,818	$ 2,267	$ 2,087	$ 1,962	$ 2,000	$ 3,000	50.000%
210-32100-33126	LIBRARY SALES TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-32100-33130	LIBRARY INTEREST ON INVESTMENT	$ 5,892	$ (4,324)	$ 6,718	$ 12,861	$ -	$ 4,500	$ 4,500	0.000%
210-32100-33153	LIBRARY SELCO & COUNTY	$ 40,428	$ 63,371	$ 37,326	$ 61,351	$ 24,464	$ 45,000	$ 49,000	8.889%
210-32100-33161	LIBRARY PATTON TRUST	$ 72,727	$ 72,900	$ 74,362	$ 72,255	$ 51,205	$ 70,000	$ 74,000	5.714%
210-32100-33162	LIBRARY DONATIONS	$ 4,220	$ 3,941	$ 6,434	$ 5,623	$ 3,333	$ 5,600	$ 4,000	-28.571%
210-32100-33163	LIBRARY DONATIONS NEW LIBRARY	$ -	$ -	$ 112,948	$ 177,147	$ 15,359	$ -	$ -	#DIV/0!
210-32100-33180	LIBRARY MISC REFUND/REIMB	$ 344	$ -	$ 1,448	$ 139	$ -	$ -	$ -	#DIV/0!
210-32100-33373	LIBRARY FINES, FEES, RENTALS	$ 5,335	$ 4,646	$ 3,516	$ 3,369	$ 2,846	$ 3,500	$ 3,500	0.000%
210-32100-33374	LIBRARY ROOM RENTAL	$ -	$ -	$ -	$ -	$ 63	$ -	$ -	#DIV/0!
	TOTAL REVENUE	**$ 272,777**	**$ 284,989**	**$ 1,381,854**	**$ 477,166**	**$ 146,991**	**$ 275,600**	**$ 283,000**	2.685%
210-45210-100	LIBRARY SALARIES-REGULAR	$ 56,898	$ 55,981	$ 60,313	$ 63,365	$ 55,044	$ 65,200	$ 68,500	5.061%
210-45210-120	LIBRARY SALARIES-PARTTIME	$ 50,213	$ 49,670	$ 55,590	$ 72,045	$ 69,505	$ 85,000	$ 91,500	7.647%
210-45210-140	LIBRARY PERA	$ 6,308	$ 7,466	$ 7,651	$ 9,459	$ 8,306	$ 11,265	$ 9,500	-15.668%
210-45210-150	LIBRARY FICA	$ 8,131	$ 7,807	$ 8,570	$ 10,042	$ 9,093	$ 11,490	$ 12,240	6.527%
210-45210-160	LIBRARY GROUP HEALTH INSURANCE	$ (927)	$ 8,014	$ 7,397	$ 8,572	$ 7,169	$ 9,900	$ 9,000	-9.091%
210-45210-170	LIBRARY LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 120,624	$ 128,938	$ 139,521	$ 163,482	$ 149,118	$ 182,855	$ 190,740	4.312%
210-45210-200	LIBRARY OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-45210-210	LIBRARY OPERATING SUPPLIES	$ 8,960	$ 8,578	$ 12,036	$ 11,588	$ 14,454	$ 16,800	$ 9,100	-45.833%
210-45210-220	LIBRARY MAINT & REPAIR	$ 1,441	$ 754	$ 503	$ -	$ 422	$ 500	$ 1,000	100.000%
210-45210-240	LIBRARY BOOKS/PERIODICALS	$ 29,978	$ 32,279	$ 29,681	$ 31,416	$ 28,012	$ 31,000	$ 30,000	-3.226%
210-45210-310	LIBRARY COMMUNICATION	$ 1,665	$ 1,709	$ 1,834	$ 1,486	$ 1,478	$ 2,000	$ 2,000	0.000%
210-45210-320	LIBRARY TRAVEL,CONF,SCHOOL	$ 925	$ 1,655	$ 2,305	$ 1,952	$ 3,021	$ 3,000	$ 2,000	-33.333%
210-45210-340	LIBRARY PRINTING/PUBLISHING	$ 195	$ 158	$ -	$ -	$ -	$ 200	$ 200	0.000%
210-45210-360	LIBRARY UTILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-45210-380	LIBRARY RENTAL	$ -	$ -	$ -	$ 24,453	$ 4,276	$ 5,000	$ -	-100.000%
210-45210-391	LIBRARY PROGRAMS	$ -	$ -	$ 3,232	$ 2,619	$ 3,646	$ 5,000	$ 5,000	0.000%
210-45210-400	LIBRARY MISCELLANEOUS	$ 85	$ -	$ 93	$ -	$ 39	$ 100	$ 100	0.000%
210-45210-410	LIBRARY WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-45210-430	LIBRARY GENERAL LIABILITY INSU	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-45210-460	LIBRARY PERMANENT TRANSFER	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-45210-510	LIBRARY CAPITAL OUTLAY-BUILD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-45210-530	LIBRARY CAPITAL OUTLAY-MACH/EQ	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-45210-700	LIBRARY TRANSFER	$ 20,000	$ -	$ 20,000	$ 23,000	$ -	$ 23,000	$ 23,000	0.000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 63,250	$ 65,134	$ 69,684	$ 96,514	$ 55,348	$ 86,600	$ 72,400	-16.397%
210-45210-300	LIBRARY PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-45210-390	LIBRARY CONTRACTUAL	$ 13,486	$ 13,939	$ 19,631	$ 17,071	$ 18,481	$ 20,000	$ 19,000	-5.000%
210-45210-301	LIBRARY - NEW CONSTRUCTION	$ -	$ 17,300	$ 176,420	$ 1,776,847	$ 46,758	$ 46,000	$ -	-100.000%
	TOTAL CONTRACTUAL & PROF SERV	$ 13,486	$ 31,238	$ 196,051	$ 1,793,918	$ 65,240	$ 66,000	$ 19,000	-71.212%
	TOTAL EXPENDITURES	**$ 197,359**	**$ 225,311**	**$ 405,255**	**$ 2,053,913**	**$ 269,705**	**$ 335,455**	**$ 282,140**	-15.893%
	TOTAL REVENUE OVER EXPENDITURES	**$ 75,417**	**$ 59,678**	**$ 976,599**	**$ (1,576,747)**	**$ (122,714)**	**$ (59,855)**	**$ 860**	-101.437%
	Transferred from Library Reserves					$ 265,000	$ 60,000		
	Net Revenues over expenditures					$ 142,286	$ 145		

ADDITIONAL CASH AND RESERVE INFORMATION:

The library fund had a cash balance at December 31, 2015 of $ 27,754.

The 2015 fund balance deficit was $182,856.

The library received a $350,000 loan from the Marina in 2016 of which payments are to be made from donations received from the Library Renovation project. Payments will be made until December 31, 2017 at which time the unpaid balance will be forgiven.

The amount that should be in reserves according to the reserve policy is between 10% and 15% of subsequent years expenditures.

The 2016 reserve amount should be between $28,214 and $42,321.

The 2017 budget adds $860 back to reserves.

Lake City Public Works

The Public Works Department provides a variety of utility and maintenance services for the community. Utility services include electric, water, sewer and storm water. These vital systems are operated, maintained and expanded as needed to provide effective and efficient service for all customers.

Public Works also maintains the street and park systems throughout the city. This includes snow removal, street patching, park and boulevard tree maintenance and boat docks and ramps. The 250 acre Hok Si La Park is also operated and maintained through Public Works and will feature three sleeping cabins beginning with the 2016 season.

City of Lake City
Electric

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
701-37010-33501	ELECTRIC UTILITY RESIDENTIAL	$ 2,517,670	$ 2,568,846	$ 2,376,774	$ 2,350,005	$ 2,137,370	$ 2,499,000	$ 2,535,000	1.441%
701-37010-33502	ELECTRIC UTILITY COMMERCIAL RE	$ 1,927,173	$ 2,238,356	$ 2,273,921	$ 2,259,681	$ 1,999,413	$ 2,300,000	$ 2,334,500	1.500%
701-37010-33503	ELECTRIC UTILITY INDUSTRIAL RE	$ 8,239,765	$ 8,288,763	$ 8,496,232	$ 8,331,390	$ 6,913,544	$ 8,446,000	$ 8,524,313	0.927%
701-37010-33504	ELECTRIC UTILITY RURAL RESIDEN	$ 6,647	$ 6,614	$ 6,506	$ 6,388	$ 5,570	$ 6,630	$ 6,516	-1.719%
701-37010-33505	ELECTRIC UTILITY RURAL COMMERC	$ 795	$ 993	$ 795	$ 795	$ 662	$ 824	$ 811	-1.634%
701-37010-33506	ELECTRIC WIND POWER ENERGY	$ 135	$ 135	$ 135	$ 135	$ 93	$ 135	$ 138	2.000%
701-37010-33507	ELECTRIC PENALTY	$ 45,602	$ 39,569	$ 38,659	$ 44,900	$ 45,522	$ 33,000	$ 35,000	6.061%
701-37010-33510	ELECTRIC UTILITY INTERNAL USAGE	$ 263,252	$ 283,964	$ 292,108	$ 267,908	$ 224,411	$ 285,600	$ 273,266	-4.319%
	TOTAL OPERATING REVENUE	$ 13,001,040	$ 13,427,240	$ 13,485,130	$ 13,261,201	$ 11,326,585	$ 13,571,189	$ 13,709,543	1.019%
701-37010-33511	ELECTRIC MISCELLANEOUS	$ -	$ -	$ 1,035	$ 474	$ 192	$ -	$ -	#DIV/0!
701-37010-33722	ELECTRIC MATERIAL SOLD	$ 4,169	$ 777	$ 58	$ 1,974	$ 8,482	$ 500	$ 500	0.000%
701-37010-33723	ELECTRIC LABOR	$ -	$ 1,476	$ -	$ -	$ -	$ -	$ -	#DIV/0!
701-37010-33724	ELECTRIC TAPPING/CONNECT FEES	$ 12,119	$ 14,820	$ 13,975	$ 22,006	$ 14,906	$ 12,000	$ 15,000	25.000%
701-37010-33726	ELECTRIC METER SERVICE FEES	$ -	$ -	$ 75		$ -	$ -	$ -	#DIV/0!
701-37010-33728	ELECTRIC PROPERTY RENTAL	$ 1,760	$ 1,760	$ 764	$ 1,100	$ 1,100	$ 200	$ 1,000	400.000%
701-37010-33737	ELECTRIC NSF CHECK CHARGE	$ 280	$ 270	$ 140	$ 35	$ -	$ 200	$ 200	0.000%
701-37010-33774	ELECTRIC SURCHARGES	$ -	$ 1,200	$ 1,200	$ 3,100	$ 3,100	$ 500	$ 1,000	100.000%
701-37010-33870	ELECTRIC SALE OF BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
701-37010-33952	ELECTRIC SUBSTATION SURCHARGE	$ 5,598	$ 5,324	$ 8,125	$ 4,574	$ -	$ 5,000	$ 5,000	0.000%
701-37010-33990	ELECTRIC CABLE TV REVENUE	$ -	$ 1,100	$ -	$ -	$ -	$ 1,100	$ 1,100	0.000%
701-37010-33091	ELECTRIC PERMANENT TRANSFER IN	$ 3,216,549	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
701-37010-33126	ELECTRIC SALES TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
701-37010-33130	ELECTRIC INTEREST ON INVESTMEN	$ 44,008	$ (27,160)	$ 99,566	$ 82,440	$ -	$ 85,000	$ 85,000	0.000%
701-37010-33160	ELECTRIC SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
701-37010-33180	ELECTRIC MISC REFUND/REIMB	$ 14,094	$ 4,718	$ 13	$ 728	$ 5,000	$ -	$ -	#DIV/0!
	TOTAL OTHER REVENUE	$ 3,298,577	$ 4,285	$ 124,950	$ 116,430	$ 32,780	$ 104,500	$ 108,800	4.115%
	TOTAL REVENUE	$ 16,299,617	$ 13,431,525	$ 13,610,080	$ 13,377,630	$ 11,359,365	$ 13,675,689	$ 13,818,343	1.043%
701-41401-391	ELECTRIC PURCHASE POWER CONTRA	$ 10,478,647	$ 10,730,193	$ 10,467,721	$ 10,206,660	$ 8,870,162	$ 11,024,000	$ 10,614,926	-3.711%
701-41920-100	ELECTRIC ADMIN SALARIES-REGULA	$ 392,328	$ 442,767	$ 429,946	$ 492,930	$ 470,113	$ 550,000	$ 580,000	5.455%
701-41920-110	ELECTRIC ADMIN SALARIES-OVERTI	$ 19,685	$ 14,893	$ 12,311	$ 10,849	$ 10,593	$ 17,000	$ 15,000	-11.765%
701-41920-130	ELECTRIC ADMIN SALARIES-ON-CAL	$ 28,564	$ 28,564	$ 30,881	$ 31,074	$ 26,359	$ 30,000	$ 31,000	3.333%
701-41920-140	ELECTRIC ADMIN PERA	$ 31,817	$ 36,155	$ 33,593	$ 54,034	$ 37,046	$ 44,775	$ 44,205	-1.273%
701-41920-150	ELECTRIC ADMIN FICA	$ 29,776	$ 34,154	$ 32,081	$ 36,783	$ 34,890	$ 45,671	$ 48,310	5.778%
701-41920-160	ELECTRIC ADMIN GROUP HEALTH IN	$ 98,698	$ 117,347	$ 96,363	$ 113,071	$ 97,598	$ 120,000	$ 122,000	1.667%
701-41920-170	ELECTRIC LONGEVITY	$ 3,619	$ 3,827	$ 3,702	$ 4,243	$ 4,035	$ 5,200	$ 5,500	5.769%
	TOTAL PERSONNEL	$ 604,488	$ 677,706	$ 638,876	$ 742,984	$ 680,633	$ 812,646	$ 846,015	4.106%
701-41920-210	ELECTRIC ADMIN OPERATING SUPPL	$ 26,649	$ 26,826	$ 27,535	$ 29,323	$ 29,914	$ 30,000	$ 36,000	20.000%
701-41920-230	ELECTRIC ADMIN TOOLS/EQUIP	$ 6,369	$ 12,607	$ 11,897	$ 18,430	$ 14,227	$ 15,000	$ 20,000	33.333%
701-41920-240	ELECTRIC ADMIN BOOKS/PERIODICA	$ 81	$ 98	$ -	$ -	$ -	$ 200	$ 200	0.000%
701-41920-310	ELECTRIC ADMIN COMMUNICATION	$ 15,889	$ 14,367	$ 12,771	$ 5,136	$ 6,754	$ 12,000	$ 12,000	0.000%
701-41920-320	ELECTRIC ADMIN TRAVEL, CONF, S	$ 9,513	$ 10,162	$ 14,364	$ 6,514	$ 7,174	$ 17,000	$ 17,000	0.000%
701-41920-330	ELECTRIC ADMIN ADVERTISING	$ 149	$ -	$ -	$ -	$ -	$ 500	$ 500	0.000%
701-41920-340	ELECTRIC ADMIN PRINTING/PUBLIS	$ 62	$ -	$ 145	$ 618	$ 852	$ 1,000	$ 1,000	0.000%
701-41920-360	ELECTRIC ADMIN UTILITIES	$ 65,421	$ 63,882	$ 73,926	$ 63,404	$ 44,324	$ 75,000	$ 76,000	1.333%
701-41920-370	ELECTRIC ADMIN MAINT & REPAIR	$ 47,134	$ 58,483	$ 100,460	$ 42,674	$ 20,027	$ 60,000	$ 60,000	0.000%
701-41920-380	ELECTRIC ADMIN RENTAL	$ -	$ 122	$ -	$ -	$ -	$ 500	$ 500	0.000%
701-41920-381	ELECTRIC ADMIN ALLOCATION	$ 82,764	$ 82,764	$ 82,764	$ 100,000	$ -	$ 100,000	$ 100,000	0.000%
701-41920-400	ELECTRIC ADMIN MISCELLANEOUS	$ -	$ -	$ -	$ 3	$ 9,797	$ -	$ -	#DIV/0!
701-41920-401	ELECTRIC CASH SHORT/OVER	$ 10	$ 5	$ 10	$ (40)	$ (391)	$ -	$ -	#DIV/0!
701-41920-410	ELECTRIC ADMIN WORK COMP INSUR	$ 15,512	$ 20,141	$ 21,844	$ 20,654	$ 18,115	$ 26,000	$ 25,000	-3.846%
701-41920-420	ELECTRIC ADMIN VEHICLE INSURAN	$ 3,759	$ 4,466	$ 4,446	$ 4,375	$ 4,019	$ 5,700	$ 5,400	-5.263%
701-41920-430	ELECTRIC ADMIN GENERAL LIABILI	$ 52,091	$ 30,813	$ 29,649	$ 25,032	$ 29,969	$ 39,000	$ 38,000	-2.564%
701-41920-490	ELECTRIC - INVENTORY SALVAGE	$ -	$ 21,001	$ 113	$ -	$ -	$ -	$ -	#DIV/0!
701-41920-540	ELECTRIC ADMIN UTILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 325,404	$ 345,735	$ 379,924	$ 316,122	$ 184,781	$ 381,900	$ 391,600	2.540%
701-41920-300	ELECTRIC ADMIN PROFESSIONAL SE	$ 25,883	$ 5,459	$ 14,252	$ 6,530	$ 10,125	$ 18,250	$ 18,000	-1.370%
701-41920-390	ELECTRIC ADMIN CONTRACTUAL	$ 30,630	$ 59,539	$ 56,481	$ 71,875	$ 70,429	$ 71,000	$ 80,000	12.676%
	TOTAL CONTRACTUAL & PROF SERV	$ 56,514	$ 64,998	$ 70,733	$ 78,405	$ 80,554	$ 89,250	$ 98,000	9.804%
	TOTAL OPERATING EXPENDITURES	$ 11,465,052	$ 11,818,631	$ 11,557,255	$ 11,344,171	$ 9,816,130	$ 12,307,796	$ 11,950,541	-2.903%
	REVENUES OVER EXPENDITURES	$ 4,834,565	$ 1,612,894	$ 2,052,825	$ 2,033,460	$ 1,543,235	$ 1,367,893	$ 1,867,802	36.546%

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
701-41920-530	ELECTRIC ADMIN CAPITAL OUTLAY-	$ -	$ -	$ -	$ -	$ 142,231	$ 167,500	$ 182,500	8.955%
701-41920-580	ELECTRIC ADMIN DEPRECIATION	$ 509,173	$ 510,579	$ 504,161	$ 502,523	$ -	$ 510,000	$ 505,000	-0.980%
701-41920-610	ELECTRIC ADMIN DEBT SERVICE IN	$ 171	$ 516	$ 1,065	$ 990	$ 98,341	$ 97,848	$ 92,373	-5.595%
701-41920-700	ELECTRIC ADMIN PERMANENT TRANS	$ 180,900	$ 180,900	$ 180,900	$ 3,847,474	$ 25,900	$ 190,900	$ 191,000	0.052%
701-41920-611	ELECTRIC ADMIN INT ON BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
701-41920-830	ELECTRIC ADMIN REBATE	$ (40,521)	$ (7,465)	$ (4,999)	$ (13,815)	$ (11,739)	$ -	$ -	#DIV/0!
701-41920-950	ELECTRIC ADMIN BAD DEBTS EXPEN	$ 62	$ -	$ 29	$ 37	$ 49	$ -	$ -	#DIV/0!
701-41920-951	ELECTRIC LOSS ON DISP OF ASSET	$ 22,720	$ -	$ -	$ 17,305	$ -	$ -	$ -	#DIV/0!
	TOTAL NON OPERATING EXPENDITURES	$ 672,505	$ 684,530	$ 681,155	$ 4,354,513	$ 254,783	$ 966,248	$ 970,873	0.479%
									#DIV/0!
	NET REVENUE OVER EXPENDITURES	$ 4,162,060	$ 928,364	$ 1,371,670	$ (2,321,053)	$ 1,288,453	$ 401,645	$ 896,929	123.314%
	Without Depreciation	$ 4,671,233	$ 1,438,943	$ 1,875,831	$ (1,818,530)	$ 1,288,453	$ 911,645	$ 1,401,929	
				$ 1,642,256					
	Without transfer to substation bond fund				$ 2,028,943				

ADDITIONAL CASH AND RESERVE INFORMATION:

At December 31, 2015, the Electric Fund had a cash balance of $6,065,430 and an Unrestricted Fund Balance of $6,992,685.
The Electric Fund projects a surplus of $401,645 in 2016 and $896,929 in 2017.
The Unrestricted Fund balance at December 31, 2016 is projected to be $7,394,330.
According to the reserve policy, the amount of reserves for the Electric Fund should be between 15% and 30% of subsequent year expenditures.
The 2016 Reserve amount should be between $1,938,212 and $3,876,424.

City of Lake City
Water

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
702-37020-33501	WATER RESIDENTAL REVENUE	$ 317,550	$ 302,447	$ 297,944	$ 307,323	$ 272,088	$ 350,000	$ 330,000	-5.714%
702-37020-33502	WATER COMMERCIAL REVENUE	$ 82,346	$ 79,256	$ 80,340	$ 78,014	$ 62,938	$ 90,000	$ 80,000	-11.111%
702-37020-33503	WATER INDUSTRIAL REVENUE	$ 322,283	$ 227,035	$ 154,801	$ 155,752	$ 247,733	$ 177,000	$ 180,000	1.695%
702-37020-33507	WATER PENALTY	$ 4,484	$ 3,751	$ 3,679	$ 3,838	$ 3,837	$ 3,500	$ 3,500	0.000%
702-37020-33510	WATER INTERNAL USAGE CHARGEBACK	$ 14,421	$ 20,345	$ 6,312	$ 6,293	$ 5,437	$ 7,600	$ 6,482	-14.714%
702-37020-33520	WATER SERV LINE PROTECT	$ -	$ -	$ -	$ 2	$ 40,050	$ 48,000	$ 48,000	0.000%
	TOTAL OPERATING REVENUE	$ 741,084	$ 632,834	$ 543,076	$ 551,222	$ 632,083	$ 676,100	$ 599,982	-11.258%
702-37020-33722	WATER MATERIAL SOLD	$ -	$ -	$ -	$ 82	$ -	$ -	$ -	#DIV/0!
702-37020-33723	WATER LABOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
702-37020-33724	WATER TAPPING & CONNECTION FEE	$ -	$ 70	$ 60	$ 52,830	$ 120	$ -	$ 10,000	#DIV/0!
702-37020-33774	WATER SURCHARGE	$ -	$ 5,950	$ 5,100	$ 11,050	$ 10,200	$ 5,000	$ 5,000	0.000%
702-37020-33018	WATER SPECIAL ASSESSMENTS-CURR	$ (1,880)	$ (3,714)	$ 8,803	$ 36,464	$ 5,532	$ 5,000	$ 8,000	60.000%
702-37020-33019	WATER SPECIAL ASSESSMENTS-DE	$ -	$ -	$ 44	$ 6,698	$ -	$ -	$ -	#DIV/0!
702-37020-33091	WATER PERMANENT TRANSFER IN	$ 258,698	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
702-37020-33130	WATER INTEREST ON INVESTMENTS	$ 21,557	$ (9,669)	$ 15,082	$ 11,536	$ -	$ 15,000	$ 12,000	-20.000%
702-37020-33152	WATER STATE GRANT	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
702-37020-33180	WATER MISC REFUND/REIMB	$ 2,675	$ 789	$ 945	$ 2,167	$ 121	$ 800	$ 1,000	25.000%
	TOTAL OTHER REVENUE	$ 291,049	$ (6,573)	$ 30,033	$ 120,827	$ 15,973	$ 25,800	$ 36,000	39.535%
	TOTAL REVENUE	$ 1,032,134	$ 626,261	$ 573,109	$ 672,048	$ 648,055	$ 701,900	$ 635,982	-9.391%
702-42920-100	WATER ADMIN SALARIES-REGULAR	$ 159,025	$ 177,540	$ 147,716	$ 127,606	$ 127,158	$ 175,000	$ 153,000	-12.571%
702-42920-110	WATER ADMIN SALARIES-OVERTIME	$ 14,345	$ 10,243	$ 9,187	$ 7,601	$ 5,142	$ 14,800	$ 14,000	-5.405%
702-42920-130	WATER ADMIN SALARIES-ON-CALL	$ 7,779	$ 5,648	$ 4,627	$ 5,722	$ 4,656	$ 6,700	$ 5,500	-17.910%
702-42920-140	WATER ADMIN PERA	$ 14,526	$ 14,215	$ 11,979	$ 13,989	$ 10,332	$ 15,737	$ 12,194	-22.514%
702-42920-150	WATER ADMIN FICA	$ 15,313	$ 13,935	$ 11,878	$ 9,762	$ 9,804	$ 15,033	$ 13,326	-11.353%
702-42920-160	WATER ADMIN GROUP HEALTH INSUR	$ 39,984	$ 29,096	$ 23,560	$ 25,362	$ 22,654	$ 36,000	$ 39,500	9.722%
702-42920-170	WATER ADMIN LONGEVITY	$ 1,404	$ 978	$ 1,019	$ 1,061	$ 1,102	$ 1,467	$ 1,700	15.883%
	TOTAL PERSONNEL	$ 252,376	$ 251,654	$ 209,965	$ 191,102	$ 180,848	$ 264,737	$ 239,220	-9.639%
702-42920-210	WATER ADMIN OPERATING SUPPLIES	$ 25,527	$ 21,703	$ 20,923	$ 20,661	$ 13,994	$ 21,500	$ 22,000	2.326%
702-42920-230	WATER ADMIN TOOLS/EQUIP	$ 3,305	$ 3,212	$ 3,360	$ 2,994	$ 2,307	$ 3,500	$ 3,500	0.000%
702-42920-240	WATER ADMIN BOOKS/PERIODICALS	$ 32	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
702-42920-310	WATER ADMIN COMMUNICATION	$ 7,800	$ 8,441	$ 6,950	$ 2,365	$ 3,651	$ 5,000	$ 3,500	-30.000%
702-42920-320	WATER ADMIN TRAVEL, CONF, SCHO	$ 4,140	$ 4,322	$ 4,386	$ 3,140	$ 3,553	$ 4,900	$ 4,500	-8.163%
702-42920-330	WATER ADMIN ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
702-42920-340	WATER ADMIN PRINTING/PUBLISHIN	$ 1,218	$ 1,121	$ 1,226	$ 992	$ 949	$ 1,000	$ 1,500	50.000%
702-42920-360	WATER ADMIN UTILITY	$ 50,486	$ 62,166	$ 49,612	$ 49,868	$ 40,650	$ 55,000	$ 55,000	0.000%
702-42920-370	WATER ADMIN MAINT & REPAIR	$ 95,569	$ 69,478	$ 119,341	$ 92,766	$ 86,570	$ 86,700	$ 95,000	9.573%
702-42920-371	WATER SERVICE LINE REPAIR	$ -	$ -	$ -	$ -	$ 17,022	$ 48,000	$ 30,000	-37.500%
702-42920-380	WATER ADMIN RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
702-42920-381	WATER ADMIN ALLOCATION	$ 46,693	$ 46,693	$ 46,693	$ 26,000	$ -	$ 26,000	$ 26,000	0.000%
702-42920-400	WATER ADMIN MISCELLANEOUS	$ 66	$ -	$ 277	$ 22	$ 189	$ -	$ -	#DIV/0!
702-42920-410	WATER ADMIN WORK COMP INSURANC	$ 4,577	$ 7,429	$ 8,853	$ 7,326	$ 5,871	$ 8,900	$ 9,000	1.124%
702-42920-420	WATER ADMIN VEHICLE INSURANCE	$ 1,238	$ 1,244	$ 1,425	$ 1,594	$ 1,339	$ 1,500	$ 1,600	6.667%
702-42920-430	WATER ADMIN GENERAL LIABILITY	$ 10,819	$ 7,409	$ 4,988	$ 4,018	$ 4,081	$ 8,000	$ 8,500	6.250%
702-42920-440	WATER ADMIN BOILER/MACHINERY I	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
702-42920-460	WATER ADMIN FIRE/EXTENDED COVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 251,470	$ 233,219	$ 268,034	$ 211,745	$ 180,176	$ 270,000	$ 260,100	-3.667%
702-42920-300	WATER ADMIN PROFESSIONAL SERVI	$ 18,954	$ 13,328	$ 12,416	$ 15,314	$ 4,293	$ 9,300	$ 15,000	61.290%
702-42920-390	WATER ADMIN CONTRACTUAL	$ 21,265	$ 11,849	$ 23,043	$ 22,146	$ 20,608	$ 22,000	$ 25,000	13.636%
	TOTAL CONTRACTUAL & PROF SERV	$ 40,219	$ 25,177	$ 35,459	$ 37,461	$ 24,902	$ 31,300	$ 40,000	27.796%
	TOTAL OPERATING EXPENDITURES	$ 544,065	$ 510,050	$ 513,458	$ 440,308	$ 385,925	$ 566,037	$ 539,320	-4.720%
	REVENUES OVER EXPENDITURES	$ 488,069	$ 116,210	$ 59,651	$ 231,740	$ 262,130	$ 135,863	$ 96,661	-28.854%
702-42920-580	WATER ADMIN DEPRECIATION	$ 119,950	$ 125,962	$ 133,529	$ 134,953	$ -	$ 123,000	$ 135,000	9.756%
702-42920-610	WATER DEBT SERVICE INTEREST	$ 17,453	$ 16,802	$ 16,153	$ 15,767	$ 14,121	$ 3,451	$ 13,087	279.209%
702-42920-700	WATER PERMANENT TRANSFER	$ 125,028	$ 45,000	$ 40,000	$ 45,000	$ -	$ 17,347	$ 45,000	159.411%
702-42920-951	WATER LOSS ON DISP OF ASSET	$ 49,355	$ -	$ 8,329	$ -	$ -	$ -	$ -	#DIV/0!
702-42920-530	WATER CAP OUTLAY-MACH/EQUI	$ -	$ (12)	$ -	$ -	$ 22,374	$ 45,000	$ 45,000	0.000%
	TOTAL OTHER EXPENDITURES	$ 311,785	$ 187,752	$ 198,011	$ 195,720	$ 36,496	$ 188,798	$ 238,087	26.106%
	TOTAL REVENUES OVER EXPENDITURES	$ 176,284	$ (71,542)	$ (138,359)	$ 36,020	$ 225,634	$ (52,935)	$ (141,425)	167.167%
	Without Depreciation	$ 296,234	$ 54,420	$ (4,830)	$ 170,973	$ 225,634	$ 70,065	$ (6,425)	

ADDITIONAL CASH AND RESERVE INFORMATION:

At December 31, 2015, the Water Fund had a cash balance of $768,117 and an Unrestricted Fund Balance of $655,018.
The Water Fund projects a deficit $52,935 in 2016 and $141,425 in 2017.
The Unrestricted Fund balance at December 31, 2016 is projected to be $602,083.
According to the reserve policy, the amount of reserves for the Water Fund should be between 15% and 30% of subsequent year expenditures.
The 2016 Reserve amount should be between $116,611 and $233,222.

City of Lake City
Sewer

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
703-37030-33501	SEWER RESIDENTIAL REVENUE	$ 782,379	$ 764,458	$ 771,838	$ 756,751	$ 630,451	$ 770,000	$ 760,000	-1.299%
703-37030-33502	SEWER COMMERICAL REVENUE	$ 294,067	$ 297,228	$ 291,949	$ 275,552	$ 218,417	$ 295,000	$ 275,000	-6.780%
703-37030-33503	SEWER INDUSTRIAL REVENUE	$ 396,339	$ 285,470	$ 278,590	$ 335,507	$ 242,644	$ 295,500	$ 335,000	13.367%
703-37030-33507	SEWER PENALTY	$ 14,039	$ 11,464	$ 10,973	$ 10,819	$ 9,723	$ 12,000	$ 10,500	-12.500%
703-37030-33510	SEWER INTERNAL USAGE CHARGEBACK	$ 4,213	$ 4,699	$ 4,659	$ 6,058	$ 5,135	$ 4,500	$ 6,000	33.333%
	TOTAL OPERATING REVENUE	$ 1,491,037	$ 1,363,319	$ 1,358,010	$ 1,384,686	$ 1,106,371	$ 1,377,000	$ 1,386,500	0.690%
703-37030-33018	SEWER SPECIAL ASSESSMENTS-CURR	$ 20,024	$ 15,360	$ 776	$ 122	$ 3,942	$ 5,000	$ 7,000	40.000%
703-37030-33019	SEWER SPECIAL ASSM DELINQUENT	$ -	$ -	$ 100	$ 114	$ -	$ -	$ -	#DIV/0!
703-37030-33091	SEWER TRANSFER IN	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-37030-33130	SEWER INTEREST ON INVESTMENTS	$ 9,791	$ (7,091)	$ 16,777	$ 8,563	$ -	$ 12,000	$ -	-100.000%
703-37030-33151	SEWER FEMA GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-37030-33152	SEWER STATE GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-37030-33160	SEWER SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-37030-33162	SEWER DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-37030-33180	SEWER MISC REFUND/REIMB	$ 15,260	$ 2,157	$ 750	$ 1,039	$ 9,303	$ 5,000	$ 1,000	-80.000%
703-37030-33723	SEWER LABOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-37030-33724	SEWER TAPPING & CONNECTION FEE	$ -	$ 70	$ 60	$ 155,140	$ 40	$ -	$ 100	#DIV/0!
703-37030-33725	SEWER INDUSTRIAL INSPECTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-37030-33727	SEWER PROPERTY RENTAL	$ 25,268	$ 25,268	$ 23,402	$ 22,685	$ 80	$ 23,785	$ 22,685	-4.625%
703-37030-33774	SEWER SURCHARGES	$ -	$ 17,500	$ 15,000	$ 35,000	$ 30,000	$ 15,000	$ 10,000	-33.333%
703-37030-33870	SEWER SALE OF BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OTHER REVENUE	$ 70,342	$ 203,264	$ 56,864	$ 222,664	$ 43,364	$ 60,785	$ 40,785	-32.903%
	TOTAL REVENUE	$ 1,561,380	$ 1,566,583	$ 1,414,874	$ 1,607,350	$ 1,149,735	$ 1,437,785	$ 1,427,285	-0.730%
703-43500-210	TREATMENT OPERATING SUPPLIES	$ 11,114	$ 23,295	$ 29,483	$ 15,544	$ 11,404	$ 45,000	$ 35,000	-22.222%
703-43500-230	TREATMENT TOOLS/EQUIP	$ 523	$ 718	$ 1,906	$ 628	$ 254	$ 3,000	$ 3,000	0.000%
703-43500-310	TREATMENT COMMUNICATION	$ 2,272	$ 2,251	$ 2,000	$ 2,095	$ 1,621	$ 5,000	$ 2,500	-50.000%
703-43500-320	TREATMENT TRAVL, CONF, SCHOOL	$ -	$ 1,152	$ 1,385	$ 1,342	$ 1,198	$ 3,000	$ 3,000	0.000%
703-43500-360	TREATMENT UTILITIES	$ 146,548	$ 162,737	$ 173,087	$ 154,087	$ 131,953	$ 150,000	$ 160,000	6.667%
703-43500-370	TREATMENT MAINT & REPAIR	$ 24,055	$ 82,819	$ 52,144	$ 41,319	$ 34,953	$ 50,000	$ 50,000	0.000%
703-43500-380	TREATMENT RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-43500-400	TREATMENT MISCELLANEOUS	$ -	$ -	$ -	$ -	$ (51)	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICE	$ 184,511	$ 272,972	$ 260,004	$ 215,016	$ 181,331	$ 256,000	$ 253,500	-0.977%
703-43500-300	TREATMENT PROFESSIONAL SERVIC	$ 16,785	$ 17,680	$ 20,116	$ 12,940	$ 11,165	$ 18,000	$ 18,000	0.000%
703-43500-390	TREATMENT CONTRACTUAL	$ 199,553	$ 240,158	$ 232,307	$ 229,174	$ 153,854	$ 245,000	$ 245,000	0.000%
	TOTAL CONTRACTUAL & PROF SERV	$ 216,339	$ 257,838	$ 252,423	$ 242,113	$ 165,019	$ 263,000	$ 263,000	0.000%
	TOTAL TREATMENT PLANT	$ 400,850	$ 530,810	$ 512,427	$ 457,129	$ 346,351	$ 519,000	$ 516,500	-0.482%
703-43920-100	SEWER ADMIN SALARIES-REGULAR	$ 126,732	$ 130,843	$ 160,012	$ 171,091	$ 162,402	$ 175,000	$ 198,000	13.143%
703-43920-110	SEWER ADMIN SALARIES-OVERTIME	$ 4,782	$ 4,980	$ 7,161	$ 6,936	$ 4,621	$ 7,000	$ 7,000	0.000%
703-43920-130	SEWER ADMIN SALARIES-ON-CALL	$ 2,593	$ 3,703	$ 4,627	$ 5,722	$ 4,613	$ 4,700	$ 5,500	17.021%
703-43920-140	SEWER ADMIN PERA	$ 7,054	$ 9,626	$ 12,142	$ 18,239	$ 12,932	$ 17,100	$ 14,858	-13.114%
703-43920-150	SEWER ADMIN FICA	$ 6,047	$ 9,507	$ 12,118	$ 12,906	$ 12,385	$ 17,442	$ 16,237	-6.908%
703-43920-160	SEWER ADMIN GROUP HEALTH INSUR	$ 15,695	$ 19,389	$ 23,075	$ 29,609	$ 26,328	$ 35,000	$ 39,500	12.857%
703-43920-170	SEWER ADMIN LONGEVITY	$ 468	$ 978	$ 1,019	$ 1,061	$ 1,102	$ 1,467	$ 1,750	19.291%
	TOTAL PERSONNEL	$ 163,371	$ 179,025	$ 220,154	$ 245,564	$ 224,384	$ 257,709	$ 282,845	9.753%
703-43920-210	SEWER ADMIN OPERATING SUPPLIES	$ 9,075	$ 9,173	$ 10,524	$ 11,207	$ 9,041	$ 12,000	$ 15,000	25.000%
703-43920-230	SEWER ADMIN TOOLS/EQUIP	$ 1,615	$ 1,662	$ 2,962	$ 1,894	$ 648	$ 3,500	$ 2,500	-28.571%
703-43920-240	SEWER ADMIN BOOKS/PERIODICALS	$ -	$ -	$ -	$ 63	$ -	$ 100	$ -	-100.000%
703-43920-310	SEWER ADMIN COMMUNICATION	$ 7,808	$ 8,647	$ 7,022	$ 2,455	$ 3,651	$ 8,500	$ 6,000	-29.412%
703-43920-320	SEWER ADMIN TRAVEL, CONF, SCHO	$ 1,899	$ 2,458	$ 2,938	$ 2,898	$ 837	$ 4,000	$ 4,000	0.000%
703-43920-330	SEWER ADMIN ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-43920-340	SEWER ADMIN PRINTING/PUBLISHIN	$ -	$ -	$ 395	$ 120	$ 159	$ 500	$ 500	0.000%
703-43920-360	SEWER ADMIN UTILITIES	$ 15,606	$ 16,176	$ 16,425	$ 15,831	$ 13,693	$ 17,000	$ 18,000	5.882%
703-43920-370	SEWER ADMIN MAINT & REPAIR	$ 30,337	$ 38,756	$ 70,221	$ 54,379	$ 53,274	$ 55,000	$ 60,000	9.091%
703-43920-380	SEWER ADMIN RENTAL	$ -	$ -	$ 128	$ -	$ -	$ 500	$ -	-100.000%
703-43920-381	SEWER ADMIN ALLOCATION	$ 20,000	$ 20,000	$ 20,000	$ 40,000	$ -	$ 40,000	$ 55,000	37.500%
703-43920-400	SEWER ADMIN MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-43920-410	SEWER ADMIN WORK COMP INSURANC	$ 9,221	$ 8,388	$ 8,220	$ 8,371	$ 7,005	$ 9,100	$ 9,100	0.000%
703-43920-420	SEWER ADMIN VEHICLE INSURANCE	$ 2,193	$ 3,178	$ 3,401	$ 3,553	$ 3,298	$ 3,500	$ 3,500	0.000%
703-43920-430	SEWER ADMIN GENERAL LIABILITY	$ 21,696	$ 19,642	$ 23,375	$ 19,388	$ 25,232	$ 25,000	$ 24,000	-4.000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 119,449	$ 128,079	$ 165,611	$ 160,159	$ 116,837	$ 178,700	$ 197,600	10.576%

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 YTD Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
703-43920-300	SEWER ADMIN PROFESSIONAL SERVI	$ 2,411	$ 840	$ 3,558	$ 1,304	$ 62	$ 3,000	$ 5,000	66.667%
703-43920-390	SEWER ADMIN CONTRACTUAL	$ 6,300	$ 5,526	$ 5,459	$ 7,989	$ 9,862	$ 11,000	$ 15,000	36.364%
	TOTAL CONTRACTUAL & PROF SERV	$ 8,710	$ 6,366	$ 9,017	$ 9,293	$ 9,924	$ 14,000	$ 20,000	42.857%
703-43920-530	SEWER CAP OUTLAY-MACH/EQUI	$ 940	$ -	$ -	$ -	$ -	$ 35,000	$ 90,000	157.143%
	TOTAL OPERATING EXPENDITURES	$ 693,320	$ 844,280	$ 907,210	$ 872,145	$ 697,495	$ 1,004,409	$ 1,106,945	10.209%
	REVENUE OVER EXPENDITURES	$ 868,060	$ 722,303	$ 507,664	$ 735,205	$ 452,240	$ 433,376	$ 320,340	-26.083%
703-43920-580	SEWER ADMIN DEPRECIATION	$ 473,820	$ 452,056	$ 451,714	$ 442,978	$ -	$ 460,000	$ 450,000	-2.174%
703-43920-610	SEWER DEBT SERVICE-INTE	$ 136,682	$ 120,600	$ 104,892	$ 91,290	$ 83,008	$ 83,009	$ 70,035	-15.630%
703-43920-700	SEWER ADMIN PAYMENT IN LIEU OF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-43920-703	SEWER ADMIN PERMANT TRANSFERS	$ 66,833	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
703-43920-951	SEWER LOSS ON DISPOSAL OF ASSE	$ 3,954	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OTHER EXPENDITURES	$ 681,288	$ 572,656	$ 556,605	$ 534,268	$ 83,008	$ 543,009	$ 520,035	-4.231%
	TOTAL REVENUES OVER EXPENDITURES	$ 186,772	$ 149,647	$ (48,941)	$ 200,937	$ 369,232	$ (109,633)	$ (199,695)	82.148%
	Without Depreciation	$ 660,592	$ 601,703	$ 402,773	$ 643,915	$ 369,232	$ 350,367	$ 250,305	

ADDITIONAL CASH AND RESERVE INFORMATION:

At December 31, 2015, the Sewer Fund had a cash balance of $713,257 and an Unrestricted Fund Balance of $543,900.
The Sewer Fund projects a deficit $109,633 in 2016 and $199,695 in 2017.
The Unrestricted Fund balance at December 31, 2016 is projected to be 434,267.
According to the reserve policy, the amount of reserves for the Sewer Fund should be between 15% and 30% of subsequent year expenditures.
The 2016 Reserve amount should be between $244,047 and $488,094.

City of Lake City
Storm Water

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
706-37060-33507	STORM WATER PENALTY	$ 957	$ 1,050	$ 1,063	$ 1,184	$ 1,070	$ 1,000	$ 1,000	0.000%
706-37060-33721	STORM WATER COLLECTIONS FROM B	$ 81,424	$ 101,880	$ 102,788	$ 119,902	$ 107,140	$ 126,500	$ 131,000	3.557%
	TOTAL OPERATING REVENUE	$ 82,381	$ 102,931	$ 103,850	$ 121,086	$ 108,210	$ 127,500	$ 132,000	3.529%
706-37060-33018	STORM WATER SPECIAL ASSM CUR	$ -	$ -	$ 3,376	$ 1,782	$ -	$ -	$ -	#DIV/0!
706-37060-33019	STORM WATER SPECIAL ASSM DEL	$ -	$ -	$ 44	$ 85	$ -	$ -	$ -	#DIV/0!
706-37060-33130	STORM WATER INT ON INVESTMENT	$ 652	$ (174)	$ (786)	$ 941	$ -	$ 150	$ -	-100.000%
706-37060-33152	STORM WATER STATE GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
706-37060-33162	STORM WATER SEWER DONATIONS	$ 10,300	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
706-37060-33180	STORM WATER MISC REFUND/REIMB	$ 279	$ -	$ -	$ 213	$ -	$ -	$ -	#DIV/0!
	TOTAL OTHER REVENUE	$ 11,231	$ (174)	$ 2,633	$ 3,020	$ -	$ 150	$ -	-100.000%
	TOTAL REVENUE	$ 93,612	$ 102,757	$ 106,483	$ 124,106	$ 108,210	$ 127,650	$ 132,000	3.408%
706-47706-100	STORM WATER SALARIES REGULAR	$ 25,881	$ 23,188	$ 19,194	$ 19,999	$ 13,058	$ 24,000	$ 24,500	2.083%
706-47706-110	STORM WATER SALARIES-OVERTIME	$ -	$ -	$ 4	$ -	$ -	$ 300	$ -	-100.000%
706-47706-130	STORM WATER SALARIES-ON CALL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
706-47706-140	STORM WATER PERA	$ 1,877	$ 1,681	$ 1,339	$ 2,070	$ 979	$ 1,823	$ 1,715	-5.924%
706-47706-150	STORM WATER FICA	$ 2,380	$ 1,709	$ 1,352	$ 1,523	$ 965	$ 1,859	$ 1,874	0.820%
706-47706-160	STORM WATER GROUP HEALTH INS	$ 4,144	$ 5,043	$ 2,984	$ 2,906	$ 1,710	$ 3,700	$ 4,500	21.622%
706-47706-170	STORM WATER LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 34,282	$ 31,620	$ 24,873	$ 26,498	$ 16,712	$ 31,682	$ 32,589	2.864%
706-47706-210	STORM WATER OPERATING SUPPLIES	$ 3,952	$ 6,564	$ 5,892	$ 7,693	$ 5,027	$ 5,500	$ 9,000	63.636%
706-47706-220	STORM WATER MAINT REP PARTS	$ 8,856	$ 10,046	$ 11,106	$ 13,954	$ 8,497	$ 9,400	$ 16,000	70.213%
706-47706-230	STORM WATER TOOLS/EQUIP	$ 33	$ 194	$ 713	$ 516	$ 126	$ 500	$ 700	40.000%
706-47706-270	STORM WATER SAFETY EQUIPT	$ 310	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
706-47706-310	STORM WATER COMMUNICATION	$ -	$ -	$ -	$ -	$ -	$ 500	$ 500	0.000%
706-47706-320	STORM WAT TRAVEL, CONF, SCHOOL	$ 1,122	$ 1,274	$ 1,389	$ 1,127	$ 85	$ 2,000	$ 2,000	0.000%
706-47706-330	STORM WATER ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
706-47706-340	STORM WATER PRINTING/PUBLISH	$ 88	$ 79	$ 112	$ 167	$ -	$ 150	$ 150	0.000%
706-47706-360	STORM WATER UTILITY	$ 23	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
706-47706-381	STORM WATER ADMIN ALLOCATION	$ 16,025	$ 16,025	$ 16,025	$ 5,000	$ -	$ 5,000	$ 5,000	0.000%
706-47706-400	STORM WATER MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
706-47706-430	STORM WATER GENERAL LIAB INS	$ 1,849	$ 2,317	$ 2,253	$ 2,172	$ 1,083	$ 2,500	$ 2,500	0.000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 32,259	$ 36,499	$ 37,490	$ 30,629	$ 14,818	$ 25,550	$ 35,850	40.313%
706-47706-300	STORM WATER PROFESSIONAL SERVI	$ 2,005	$ 1,502	$ 707	$ 703	$ 515	$ 2,600	$ 3,000	15.385%
706-47706-390	STORM WATER CONTRACTUAL	$ 5,459	$ 2,815	$ 6,013	$ 8,422	$ 17,970	$ 19,000	$ 15,000	-21.053%
	TOTAL CONTRACTUAL & PROF SERV	$ 7,464	$ 4,317	$ 6,721	$ 9,125	$ 18,485	$ 21,600	$ 18,000	-16.667%
706-47706-520	STORM WATER CAP OUTLAY OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
706-47706-580	STORM WATER DEPRECIATION	$ 119,330	$ 119,897	$ 119,898	$ 119,897	$ -	$ 119,500	$ 119,900	0.335%
706-47706-610	STORM WATER DEBT SERVICE INTER	$ 17,453	$ 16,802	$ 16,153	$ 15,542	$ 14,121	$ 13,896	$ 13,087	-5.825%
706-47706-700	STORM WATER PERMANENT TRANSFER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OTHER EXPENDITURES	$ 136,783	$ 136,699	$ 136,050	$ 135,439	$ 14,121	$ 133,396	$ 132,987	-0.307%
	TOTAL EXPENDITURES	$ 210,789	$ 209,136	$ 205,134	$ 201,691	$ 64,136	$ 212,228	$ 219,426	3.392%
	TOTAL REVENUES OVER EXPENDITURES	$ (117,177)	$ (106,379)	$ (98,650)	$ (77,585)	$ 44,073	$ (84,578)	$ (87,426)	3.367%
	Without Depreciation	$ 2,153	$ 13,518	$ 21,248	$ 42,312	$ 44,073	$ 34,922	$ 32,474	

ADDITIONAL CASH AND RESERVE INFORMATION:

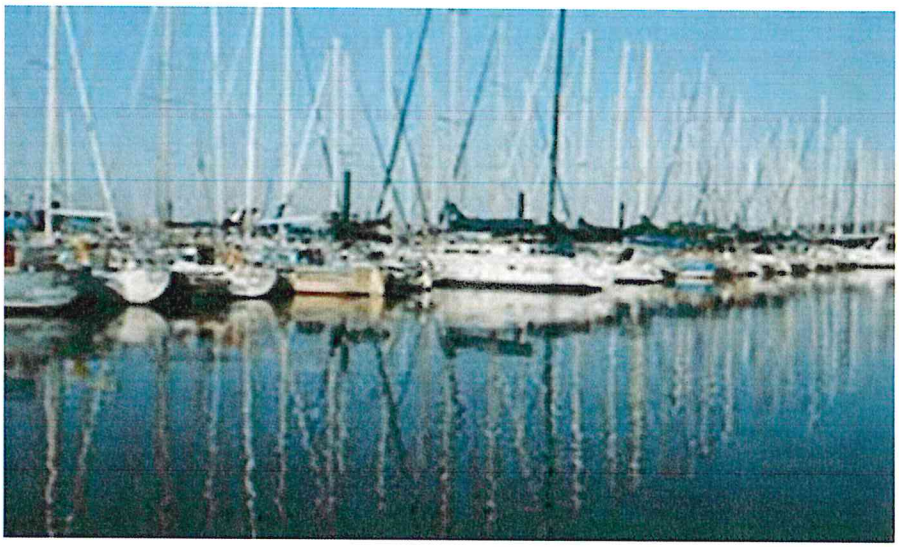
At December 31, 2015, the Storm Water Fund had a cash balance of $51,205 and an Unrestricted Fund Balance of ($39,809).
The Storm Water Fund projects a deficit $84,578 in 2016 and $87,426 in 2017.
The Unrestricted Fund balance at December 31, 2016 is projected to be ($124,387).
According to the reserve policy, the amount of reserves for the Sewer Fund should be between 10% and 15% of subsequent year expenditures.
The 2016 Reserve amount should be between $21,943 and $32,914.

City of Lake City
Garbage

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
720-37200-33507	GARBAGE PENALTY	$ 4,828	$ 5,509	$ 5,464	$ 5,229	$ 4,586	$ 4,500	$ 5,000	11.111%
720-37200-33720	GARBAGE BAG STICKERS	$ 1,127	$ 192	$ 321	$ 123	$ 75	$ 300	$ 100	-66.667%
720-37200-33721	GARBAGE COLLECTIONS FROM BILLING	$ 415,017	$ 513,698	$ 513,677	$ 511,783	$ 439,932	$ 540,000	$ 550,800	2.000%
	TOTAL OPERATING REVENUE	$ 420,972	$ 519,399	$ 519,463	$ 517,136	$ 444,592	$ 544,800	$ 555,900	2.037%
720-37200-33130	GARBAGE INTEREST ON INVESTMENT	$ 6,530	$ (3,632)	$ 6,162	$ 3,394	$ -	$ 6,000	$ 5,000	-16.667%
720-37200-33180	GARBAGE MISC REFUND/REIMB	$ 5,582	$ 5,906	$ 5,727	$ 4,420	$ 5,879	$ 5,500	$ 4,000	-27.273%
	TOTAL OTHER REVENUE	$ 12,112	$ 2,274	$ 11,889	$ 7,814	$ 5,879	$ 11,500	$ 9,000	-21.739%
	TOTAL REVENUE	$ 433,084	$ 521,672	$ 531,352	$ 524,950	$ 450,471	$ 556,300	$ 564,900	1.546%
720-47720-100	GARBAGE-SALARIES REGULAR	$ 9,170	$ 9,491	$ 9,399	$ 18,035	$ 13,166	$ 12,000	$ 15,000	25.000%
720-47720-140	GARBAGE EMPL CONT - P E R A	$ 18	$ 671	$ 689	$ 1,823	$ 987	$ 750	$ 1,050	40.000%
720-47720-150	GARBAGE FICA	$ 233	$ 725	$ 726	$ 1,362	$ 1,003	$ 765	$ 1,148	50.000%
720-47720-160	GARBAGE GROUP HEALTH INSURA	$ -	$ 97	$ 67	$ 1,238	$ 310	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 9,421	$ 10,984	$ 10,882	$ 22,458	$ 15,466	$ 13,515	$ 17,198	27.248%
720-47720-210	GARBAGE OPERATING SUPPLIES	$ 472	$ 639	$ 972	$ 884	$ 395	$ 1,200	$ 1,000	-16.667%
720-47720-220	GARBAGE REPAIR & MAINTENANCE	$ 500	$ 175	$ 194	$ -	$ -	$ 1,000	$ 1,000	0.000%
720-47720-230	GARBAGE SMALL TOOLS	$ -	$ -	$ 426	$ -	$ 24	$ 500	$ 500	0.000%
720-47720-310	GARBAGE COMMUNICATION	$ -	$ -	$ -	$ -	$ -	$ 500	$ 500	0.000%
720-47720-340	GARBAGE PRINTING/PUBLISHING	$ 1,772	$ 1,000	$ 1,812	$ 1,569	$ 1,214	$ 2,000	$ 2,000	0.000%
720-47720-360	GARBAGE UTILITIES	$ 330	$ 387	$ 429	$ 415	$ 320	$ 500	$ 500	0.000%
720-47720-381	GARBAGE ADMIN ALLOCATION	$ 13,688	$ 13,688	$ 13,688	$ 14,000	$ -	$ 14,000	$ 15,000	7.143%
720-47720-400	GARBAGE MISCELLANEOUS	$ (788)	$ 360	$ -	$ -	$ -	$ -	$ -	#DIV/0!
720-47720-410	GARBAGE - WORK COMP INS	$ 1,181	$ 869	$ 1,029	$ 833	$ 870	$ 1,100	$ 1,000	-9.091%
720-47720-430	GARBAGE GENERAL LIABILITY INS	$ 1,387	$ 605	$ 786	$ 729	$ 632	$ 850	$ 850	0.000%
720-47720-810	GARBAGE SALES TAX	$ 13,621	$ -	$ 83	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES GOODS & SERVICES	$ 32,162	$ 17,722	$ 19,420	$ 18,430	$ 3,455	$ 21,650	$ 22,350	3.233%
720-47720-300	GARBAGE-PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
720-47720-390	GARBAGE CONTRACTUAL	$ 422,723	$ 512,360	$ 524,764	$ 536,837	$ 406,539	$ 540,000	$ 550,800	2.000%
	TOTAL CONTRACTUAL & PROF SERV	$ 422,723	$ 512,360	$ 524,764	$ 536,837	$ 406,539	$ 540,000	$ 550,800	2.000%
	TOTAL EXPENDITURES	$ 464,306	$ 541,066	$ 555,066	$ 577,724	$ 425,460	$ 575,165	$ 590,348	2.640%
	TOTAL REVENUES OVER EXPENDITURES	$ (31,222)	$ (19,393)	$ (23,714)	$ (52,774)	$ 25,011	$ (18,865)	$ (25,448)	34.893%

ADDITIONAL CASH AND RESERVE INFORMATION:

At December 31, 2015, the Garbage Fund had a cash balance of $187,036 and an Unrestricted Fund Balance of $151,369.
The Garbage Fund projects a deficit $18,865 in 2016 and $25,448 in 2017.
The Unrestricted Fund balance at December 31, 2016 is projected to be $132,504.
According to the reserve policy, the amount of reserves for the Garbage Fund should be between 5% and 10% of subsequent year expenditures.
The 2016 Reserve amount should be between $29,517 and $59,035.



Lake City Marina

"The mission of the Lake City Marina is to promote and protect the accessibility and beauty of the waterfront. As a focal point of the city, the Marina should benefit the community while remaining self-sustaining."

City of Lake City
Marina Revenue

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
710-37100-33126	MARINA SALES TAX	$ (4,267)	$ (4,497)	$ (4,464)	$ -	$ -	$ (4,500)	$ (4,500)	0.000%
710-37100-33130	MARINA INTEREST ON INVESTMENTS	$ 54,591	$ (16,775)	$ 96,682	$ 77,325	$ 4,495	$ 6,000	$ 10,000	66.667%
710-37100-33160	MARINA SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
710-37100-33161	MARINA PATTON TRUST	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -	$ 1,000	$ 1,000	0.000%
710-37100-33180	MARINA MISC REFUND/REIMB	$ 21,315	$ 6,439	$ 7,491	$ 5,039	$ 4,633	$ 5,000	$ -	-100.000%
710-37100-33771	MARINA CHARTER PERMIT	$ 1,250	$ 1,250	$ 5,229	$ 1,000	$ 1,500	$ 1,250	$ 1,500	20.000%
710-37100-33773	MARINA SERVICE CHARGE	$ 3,111	$ 2,941	$ 2,510	$ 2,211	$ 2,356	$ 3,000	$ 2,500	-16.667%
710-37100-33774	MARINA SURCHARGE	$ 75,269	$ 76,960	$ 66,312	$ 57,230	$ 96,330	$ 60,000	$ 60,000	0.000%
710-37100-33775	MARINA LAUNCH	$ 6,928	$ 7,283	$ 8,648	$ 7,967	$ 8,608	$ 7,000	$ 7,500	7.143%
710-37100-33776	MARINA OVERNIGHT	$ 47,170	$ 52,484	$ 47,914	$ 44,569	$ 47,958	$ 55,000	$ 55,000	0.000%
710-37100-33777	MARINA PUMPOUT	$ 4,443	$ 3,968	$ 4,031	$ 4,033	$ 3,390	$ 5,000	$ 5,000	0.000%
710-37100-33778	MARINA AIR CONDITIONER	$ 19,375	$ 18,700	$ 19,375	$ 19,725	$ 20,225	$ 20,000	$ 20,000	0.000%
710-37100-33780	MARINA SLIP RENTAL	$ 870,109	$ 887,125	$ 910,642	$ 931,242	$ 960,075	$ 920,000	$ 940,000	2.174%
710-37100-33781	MARINA TRAILER LOT RENTAL	$ 362,300	$ 373,125	$ 384,260	$ 392,065	$ 400,130	$ 392,000	$ 396,000	1.020%
710-37100-33782	MARINA LIFT AND STORAGE	$ 218,204	$ 221,069	$ 219,925	$ 232,326	$ 221,180	$ 220,000	$ 232,000	5.455%
710-37100-33783	MARINA YACHT CLUB RENTAL	$ 10,818	$ 11,067	$ 11,288	$ 11,514	$ 11,744	$ 11,730	$ 11,960	1.961%
710-37100-33790	MARINA GASOLINE	$ 221,918	$ 185,181	$ 166,156	$ 176,028	$ 138,947	$ 240,000	$ 190,000	-20.833%
710-37100-33791	MARINA MERCHANDISE FOR RESALE	$ 5,982	$ 6,229	$ 5,498	$ 7,425	$ 6,058	$ 10,000	$ 10,000	0.000%
710-37100-33793	MARINA KEYS	$ 6,430	$ 6,370	$ 6,215	$ 6,014	$ 5,974	$ 6,400	$ 6,400	0.000%
710-37100-33870	MARINA SALE OF BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
710-37100-33950	MARINA MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	#DIV/0!
	TOTAL REVENUE	**$ 1,925,947**	**$ 1,839,920**	**$ 1,958,713**	**$ 1,976,712**	**$ 1,933,604**	**$ 1,958,880**	**$ 1,949,360**	-0.486%
	TOTAL EXPENDITURES	**$ 1,646,515**	**$ 1,407,523**	**$ 1,410,503**	**$ 1,580,143**	**$ 715,943**	**$ 2,722,672**	**$ 1,913,313**	-29.727%
	NET REVENUES OVER EXPENDITURES	**$ 279,432**	**$ 432,397**	**$ 548,210**	**$ 396,569**	**$ 1,217,661**	**$ (763,792)**	**$ 36,047**	-104.719%

City of Lake City
Marina Expenditures

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
100	SALARIES REGULAR	$ 215,332	$ 166,763	$ 202,480	$ 208,545	$ 183,940	$ 219,820	$ 227,300	3.403%
110	SALARIES OVERTIME	$ 954	$ 1,553	$ 946	$ 2,085	$ 1,321	$ 4,100	$ 4,100	0.000%
120	SALARIES TEMPORARY	$ 129,532	$ 136,655	$ 149,943	$ 152,660	$ 139,280	$ 180,900	$ 184,000	1.714%
140	PERA	$ 14,871	$ 14,828	$ 15,886	$ 18,122	$ 14,811	$ 19,977	$ 16,198	-18.917%
150	FICA	$ 24,381	$ 24,502	$ 25,890	$ 27,288	$ 24,354	$ 31,440	$ 31,778	1.075%
160	GROUP HEALTH INSURANCE	$ 30,281	$ 30,253	$ 27,991	$ 26,467	$ 21,644	$ 48,280	$ 31,700	-34.341%
170	LONGEVITY	$ 2,163	$ 2,288	$ 2,413	$ 2,538	$ 2,662	$ 2,725	$ 2,950	8.257%
	TOTAL PERSONNEL	$ 417,516	$ 376,842	$ 425,550	$ 437,705	$ 388,012	$ 507,242	$ 498,026	-1.817%
200	OFFICE SUPPLIES	$ 1,074	$ 1,153	$ 1,163	$ 1,123	$ 669	$ 1,325	$ 1,350	1.887%
210	OPERATING SUPPLIES	$ 21,962	$ 22,880	$ 22,840	$ 17,600	$ 12,124	$ 34,000	$ 34,000	0.000%
220	MAINT & REPAIR	$ 22,615	$ 30,864	$ 33,012	$ 28,670	$ 19,304	$ 38,150	$ 39,850	4.456%
230	TOOLS & EQUIPMENT	$ 560	$ 1,343	$ 2,443	$ 5,833	$ 2,436	$ 7,800	$ 7,800	0.000%
240	BOOKS & PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ 125	$ 125	0.000%
310	COMMUNICATION	$ 6,794	$ 7,575	$ 8,109	$ 6,485	$ 4,340	$ 9,370	$ 9,370	0.000%
320	TRAVEL, SCHOOL & CONFERENCES	$ 1,204	$ 1,943	$ 1,018	$ 1,030	$ 1,130	$ 3,000	$ 3,000	0.000%
340	PRINTING & PUBLISHING	$ 2,441	$ 2,766	$ 2,972	$ 2,434	$ 3,104	$ 3,270	$ 3,335	1.988%
360	UTILITIES	$ 31,649	$ 31,262	$ 32,568	$ 31,061	$ 24,716	$ 45,000	$ 45,000	0.000%
381	ADMIN ALLOCATION	$ 23,000	$ 23,500	$ 23,500	$ 25,000	$ -	$ 25,000	$ 30,000	20.000%
400	MISCELLANEOUS	$ 227	$ 993	$ 5,167	$ 500	$ 486	$ 8,000	$ 8,000	0.000%
401	CREDIT CARD CHARGES			$ 15,014	$ 16,846	$ 12,797	$ 18,500	$ 19,000	2.703%
410	WORK COMP INSURANCE	$ 18,855	$ 20,424	$ 22,488	$ 22,076	$ 16,014	$ 34,665	$ 33,955	-2.048%
420	VEHICLE INSURANCE	$ 577	$ 910	$ 946	$ 941	$ 1,156	$ 2,310	$ 2,540	9.957%
430	GENERAL LIABILITY	$ 52,091	$ 51,035	$ 52,200	$ 34,892	$ 46,724	$ 86,500	$ 86,500	0.000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 183,048	$ 196,647	$ 223,440	$ 194,492	$ 144,999	$ 317,015	$ 323,825	2.148%
300	PROFESSIONAL SERVICES	$ -	$ 1,821	$ 300	$ 8,712	$ 9,942	$ 10,000	$ 10,000	0.000%
390	CONTRACTUAL	$ 19,890	$ 15,891	$ 18,248	$ 19,810	$ 19,041	$ 23,500	$ 42,550	81.064%
	TOTAL CONTRACTUAL & PROF SERV	$ 19,890	$ 17,712	$ 18,548	$ 28,522	$ 28,983	$ 33,500	$ 52,550	56.866%
500	CAPITAL OUTLAY LAND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
510	CAPITAL OUTLAY BUILDING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
520	CAPITAL OUTLAY OTHER	$ 54,641	$ -	$ -	$ -	$ 27,503	$ 836,000	$ 25,000	-97.010%
530	CAPITAL OUTLAY MACH & EQUIP	$ 169,195	$ 1,191	$ -	$ (333)	$ 12,998	$ 15,000	$ 5,800	-61.333%
	TOTAL CAPITAL OUTLAY	$ 223,836	$ 1,191	$ -	$ (333)	$ 40,501	$ 851,000	$ 30,800	-96.381%
850	RESALE MERCHANDISE TAXABLE	$ 6,538	$ 5,015	$ 3,753	$ 4,958	$ 4,103	$ 9,000	$ 9,000	0.000%
860	RESALE MERCHANDISE GAS	$ 211,002	$ 199,256	$ 135,413	$ 136,145	$ 103,495	$ 210,000	$ 210,000	0.000%
	TOTAL RESALE MERCHANDISE	$ 217,540	$ 204,270	$ 139,166	$ 141,103	$ 107,597	$ 219,000	$ 219,000	0.000%
	TOTAL OPERATING COSTS	$ 1,061,830	$ 796,662	$ 806,703	$ 801,488	$ 710,093	$ 1,927,757	$ 1,124,201	-41.683%
710-40775-400	DONATIONS MISCELLANEOUS	$ 1,000	$ -	$ 1,950	$ 150	$ 850	$ 1,000	$ -	-100.000%
710-40920-703	PERMANENT TRANSFERS	$ 384,726	$ 422,719	$ 422,719	$ 621,122	$ 5,000	$ 623,915	$ 621,112	-0.449%
710-40710-610	DEBT SERVICE	$ 25,342	$ 20,620	$ 15,887	$ 4,816	$ -	$ -	$ -	#DIV/0!
710-40920-580	DEPRECIATION	$ 173,616	$ 167,522	$ 163,244	$ 152,566	$ -	$ 170,000	$ 168,000	-1.176%
	TOTAL EXPENDITURES	$ 1,646,515	$ 1,407,523	$ 1,410,503	$ 1,580,143	$ 715,943	$ 2,722,672	$ 1,913,313	-29.727%

City of Lake City
Marina Beach

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
710-40746-100	SALARIES REGULAR	$ 9,499	$ 8,023	$ 10,163	$ 10,427	$ 9,197	$ 10,820	$ 11,300	4.436%
710-40746-120	SALARIES TEMPORARY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
710-40746-140	PERA	$ 657	$ 669	$ 688	$ 754	$ 670	$ 812	$ 791	-2.586%
710-40746-150	FICA	$ 683	$ 697	$ 718	$ 772	$ 685	$ 840	$ 864	2.911%
710-40746-160	GROUP HEALTH INS	$ 1,443	$ 1,429	$ 1,301	$ 1,322	$ 1,005	$ 2,215	$ 1,500	-32.280%
710-40746-170	LONGEVITY	$ 108	$ 114	$ 121	$ 127	$ 133	$ 150	$ 150	0.000%
	TOTAL PERSONNEL	$ 12,389	$ 10,933	$ 12,991	$ 13,402	$ 11,690	$ 14,837	$ 14,605	-1.561%
710-40746-210	OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	0.000%
710-40746-220	MAINT & REPAIR	$ 839	$ 153	$ 898	$ 1,898	$ 1,771	$ 2,000	$ 2,050	2.500%
710-40746-230	TOOLS & EQUIP	$ -	$ -	$ -	$ -	$ -	$ 800	$ 800	0.000%
710-40746-360	UTILITIES	$ 458	$ 279	$ 276	$ 308	$ 318	$ 1,500	$ 1,500	0.000%
710-40746-400	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
710-40746-430	GENERAL LIABILITY	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 1,296	$ 432	$ 1,174	$ 2,206	$ 2,089	$ 5,300	$ 5,350	0.943%
710-40746-520	CAPITAL OUTLAY OTHER	$ 54,641	$ -	$ -	$ -	$ 16,843	$ 825,000	$ -	-100.000%
710-40746-530	CAPITAL OUTLAY MACH & EQUIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL CAPITAL OUTLAY	$ 54,641	$ -	$ -	$ -	$ 16,843	$ 825,000	$ -	-100.000%
	TOTAL OPERATING COST	$ 68,327	$ 11,365	$ 14,165	$ 15,608	$ 30,622	$ 845,137	$ 19,955	-97.639%

City of Lake City
Marina Trailer Park

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
710-40760-100	SALARIES-REGULA	$ 27,086	$ 21,050	$ 29,173	$ 29,177	$ 25,928	$ 30,700	$ 32,000	4.235%
710-40760-120	SALARIES-TEMPORARY	$ 2,794	$ 4,876	$ 4,806	$ 3,175	$ 4,203	$ 5,400	$ 5,400	0.000%
710-40760-140	PERA	$ 1,870	$ 1,896	$ 1,940	$ 2,121	$ 1,885	$ 2,310	$ 2,240	-3.030%
710-40760-150	FICA	$ 2,184	$ 2,380	$ 2,412	$ 2,413	$ 2,240	$ 2,800	$ 2,861	2.182%
710-40760-160	GROUP HEALTH INSURANCE	$ 3,300	$ 3,140	$ 3,006	$ 3,348	$ 2,694	$ 5,225	$ 3,500	-33.014%
710-40760-170	LONGEVITY	$ 264	$ 281	$ 298	$ 314	$ 331	$ 340	$ 350	2.941%
	TOTAL PERSONNEL	$ 37,498	$ 33,623	$ 41,634	$ 40,548	$ 37,280	$ 46,775	$ 46,351	-0.906%
710-40760-210	OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	0.000%
710-40760-220	MAINT & REPAIR	$ 3,194	$ 4,332	$ 1,515	$ 3,657	$ 75	$ 5,100	$ 5,100	0.000%
710-40760-360	UTILITIES	$ 3,831	$ 2,339	$ 3,031	$ 2,174	$ 556	$ 5,500	$ 5,500	0.000%
710-40760-400	MISCELLANEOUS	$ -	$ -	$ 920	$ -	$ (2)	$ 2,000	$ 2,000	0.000%
710-40760-410	WORK COMP INSURANCE	$ 566	$ 613	$ 675	$ 662	$ 481	$ 1,100	$ 1,210	10.000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 7,590	$ 7,284	$ 6,140	$ 6,494	$ 1,110	$ 16,200	$ 16,310	0.679%
710-40760-390	CONTRACTUAL	$ 6,957	$ 5,728	$ 3,200	$ 5,678	$ 5,406	$ 7,150	$ 26,000	263.636%
710-40760-530	CAPITAL OUTLAY MACH & EQUIP	$ 169,195	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING COST	$ 221,240	$ 46,635	$ 50,974	$ 52,720	$ 43,797	$ 70,125	$ 88,661	26.433%

City of Lake City
Marina Lift

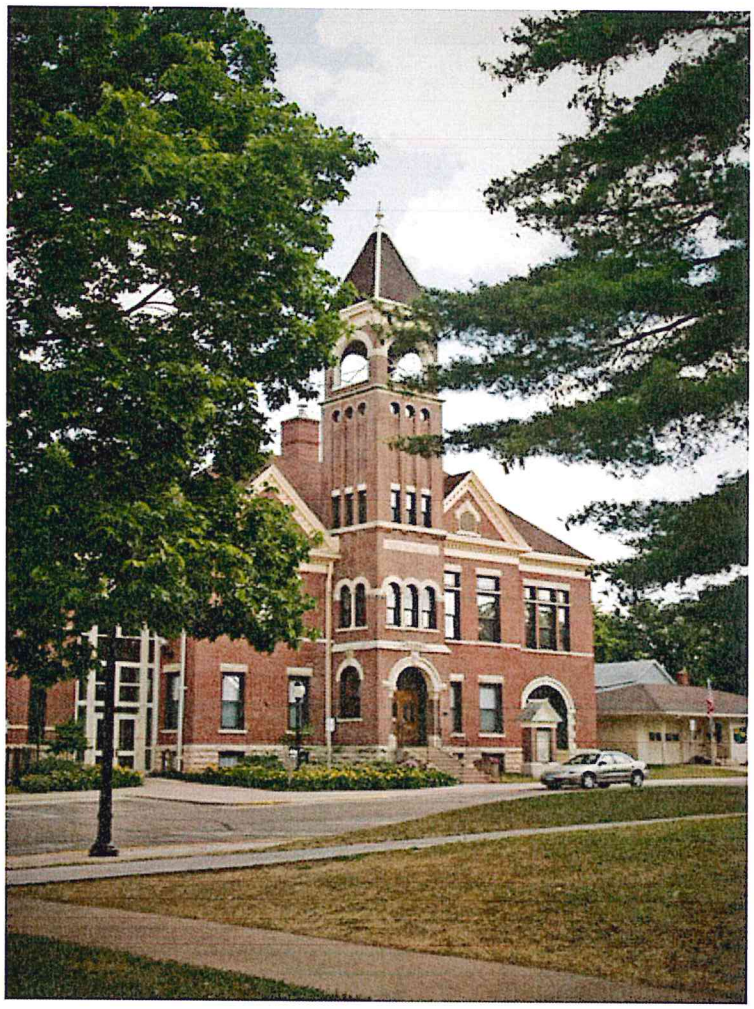
Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
710-40771-100	SALARIES REGULAR	$ 28,496	$ 24,070	$ 30,489	$ 31,282	$ 27,591	$ 32,500	$ 34,000	4.615%
710-40771-110	SALARIES OVERTIME	$ -	$ -	$ -	$ 32	$ -	$ 1,100	$ 1,100	0.000%
710-40771-120	SALARIES TEMPORARY	$ 37,819	$ 33,320	$ 40,794	$ 45,955	$ 35,696	$ 53,000	$ 54,100	2.075%
710-40771-140	PERA	$ 1,971	$ 2,008	$ 2,063	$ 2,487	$ 2,009	$ 2,450	$ 2,457	0.286%
710-40771-150	FICA	$ 4,942	$ 4,642	$ 5,276	$ 5,832	$ 4,784	$ 6,650	$ 6,824	2.614%
710-40771-160	GROUP HEALTH INSURANCE	$ 4,327	$ 4,287	$ 3,903	$ 3,966	$ 3,016	$ 6,655	$ 4,400	-33.884%
710-40771-170	MARINA LIFT LONGEVITY	$ 324	$ 343	$ 362	$ 381	$ 399	$ 425	$ 550	29.412%
	TOTAL PERSONNEL	$ 77,880	$ 68,669	$ 82,887	$ 89,935	$ 73,495	$ 102,780	$ 103,431	0.633%
710-40771-210	OPERATING SUPPLIES	$ 10,569	$ 12,104	$ 7,856	$ 5,953	$ 3,760	$ 13,300	$ 13,300	0.000%
710-40771-220	MAINT & REPAIR	$ 9,587	$ 10,941	$ 11,232	$ 7,691	$ 4,320	$ 13,300	$ 13,300	0.000%
710-40771-230	TOOLS & EQUIPMENT	$ -	$ 956	$ 437	$ 601	$ 200	$ 1,500	$ 1,500	0.000%
710-40771-400	MISCELLANEOUS	$ -	$ -	$ 1,316	$ -	$ -	$ 3,000	$ 3,000	0.000%
710-40771-410	WORK COMP INSURANCE	$ 3,582	$ 3,881	$ 4,273	$ 4,195	$ 3,043	$ 7,040	$ 7,745	10.014%
710-40771-420	VEHICLE INSURANCE	$ 577	$ 910	$ 946	$ 941	$ 1,156	$ 2,310	$ 2,540	9.957%
	TOTAL SERVICES	$ 24,315	$ 28,792	$ 26,060	$ 19,381	$ 12,479	$ 40,450	$ 41,385	2.311%
710-40771-390	CONTRACTUAL	$ 455	$ 385	$ 506	$ 175	$ -	$ 550	$ 550	0.000%
710-40771-520	CAPITAL OUTLAY OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
710-40771-530	CAPITAL OUTLAY MACH & EQUIP	$ -	$ -	$ -	$ (333)	$ 12,998	$ 15,000	$ -	-100.000%
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ (333)	$ 12,998	$ 15,000	$ -	-100.000%
	TOTAL OPERATING COST	$ 102,650	$ 97,846	$ 109,453	$ 109,158	$ 98,972	$ 158,780	$ 145,366	-8.448%

City of Lake City
Marina Harbor

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
710-40773-100	SALARIES REGULAR	$ 137,585	$ 100,205	$ 120,612	$ 123,982	$ 109,076	$ 131,500	$ 135,000	2.662%
710-40773-110	SALARIES OVERTIME	$ 954	$ 1,553	$ 946	$ 2,054	$ 1,321	$ 3,000	$ 3,000	0.000%
710-40773-120	SALARIES TEMPORARY	$ 48,458	$ 60,462	$ 62,167	$ 62,715	$ 67,953	$ 76,500	$ 76,500	0.000%
710-40773-140	PERA	$ 7,817	$ 8,007	$ 8,219	$ 9,090	$ 8,041	$ 9,880	$ 9,660	-2.227%
710-40773-150	FICA	$ 12,622	$ 12,958	$ 13,323	$ 14,120	$ 13,451	$ 16,500	$ 16,409	-0.550%
710-40773-160	GROUP HEALTH INSURANCE	$ 20,098	$ 20,370	$ 18,760	$ 16,615	$ 13,915	$ 32,135	$ 21,000	-34.651%
710-40773-170	LONGEVITY	$ 1,354	$ 1,431	$ 1,508	$ 1,585	$ 1,662	$ 1,670	$ 1,750	4.790%
	TOTAL PERSONNEL	$ 228,888	$ 204,986	$ 225,535	$ 230,159	$ 215,420	$ 271,185	$ 263,319	-2.901%
710-40773-200	OFFICE SUPPLIES	$ 1,074	$ 1,153	$ 1,163	$ 1,123	$ 669	$ 1,325	$ 1,350	1.887%
710-40773-210	OPERATING SUPPLIES	$ 10,864	$ 10,479	$ 14,984	$ 11,459	$ 7,903	$ 16,100	$ 16,100	0.000%
710-40773-220	MAINT & REPAIR	$ 8,915	$ 15,437	$ 19,367	$ 15,424	$ 13,137	$ 17,350	$ 19,000	9.510%
710-40773-230	TOOLS & EQUIPMENT	$ 560	$ 387	$ 2,006	$ 5,231	$ 2,236	$ 5,500	$ 5,500	0.000%
710-40773-240	BOOKS & PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ 125	$ 125	0.000%
710-40773-310	COMMUNICATION	$ 6,794	$ 7,575	$ 8,109	$ 6,485	$ 4,340	$ 9,370	$ 9,370	0.000%
710-40773-320	TRAVEL, SCHOOL & CONFERENCES	$ 1,204	$ 1,943	$ 1,018	$ 1,030	$ 1,130	$ 3,000	$ 3,000	0.000%
710-40773-340	PRINTING & PUBLISHING	$ 2,441	$ 2,766	$ 2,972	$ 2,434	$ 3,104	$ 3,270	$ 3,335	1.988%
710-40773-360	UTILITIES	$ 27,361	$ 28,644	$ 29,261	$ 28,579	$ 23,842	$ 38,000	$ 38,000	0.000%
710-40773-381	ADMIN ALLOCATION	$ 23,000	$ 23,500	$ 23,500	$ 25,000	$ -	$ 25,000	$ 30,000	20.000%
710-40773-400	MISCELLANEOUS	$ 227	$ 993	$ 2,931	$ 500	$ 487	$ 3,000	$ 3,000	0.000%
710-40773-401	CREDIT CARD CHARGES	$ -	$ -	$ 15,014	$ 16,846	$ 12,797	$ 18,500	$ 19,000	2.703%
710-40773-410	WORK COMP INSURANCE	$ 11,690	$ 12,662	$ 13,943	$ 13,687	$ 9,928	$ 21,175	$ 20,000	-5.549%
710-40773-430	GENERAL LIABILITY	$ 52,091	$ 51,035	$ 52,200	$ 34,892	$ 46,724	$ 86,500	$ 86,500	0.000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 146,220	$ 156,575	$ 186,467	$ 162,691	$ 126,298	$ 248,215	$ 254,280	2.443%
710-40773-300	PROFESSIONAL SERVICES	$ -	$ 1,821	$ 300	$ 8,712	$ 9,942	$ 10,000	$ 10,000	0.000%
710-40773-390	CONTRACTUAL	$ 12,478	$ 9,777	$ 14,541	$ 13,957	$ 13,635	$ 15,800	$ 16,000	1.266%
	TOTAL CONTRACTUAL & PROF SERV	$ 12,478	$ 11,599	$ 14,841	$ 22,669	$ 23,577	$ 25,800	$ 26,000	0.775%
710-40773-500	CAPITAL OUTLAY LAND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
710-40773-510	CAPITAL OUTLAY BUILDING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
710-40773-520	CAPITAL OUTLAY OTHER	$ -	$ -	$ -	$ -	$ 10,660	$ 11,000	$ 25,000	127.273%
710-40773-530	CAPITAL OUTLAY MACH & EQUIP	$ -	$ 1,191	$ -	$ -	$ -	$ -	$ 5,800	#DIV/0!
	TOTAL CAPITAL OUTLAY	$ -	$ 1,191	$ -	$ -	$ 10,660	$ 11,000	$ 30,800	180.000%
710-40773-850	RESALE MERCHANDISE TAXABLE	$ 6,538	$ 5,015	$ 3,753	$ 4,958	$ 4,103	$ 9,000	$ 9,000	0.000%
710-40773-860	RESALE MERCHANDISE GAS	$ 211,002	$ 199,256	$ 135,413	$ 136,145	$ 103,495	$ 210,000	$ 210,000	0.000%
	TOTAL RESALE MERCHANDISE	$ 217,540	$ 204,270	$ 139,166	$ 141,103	$ 107,597	$ 219,000	$ 219,000	0.000%
	TOTAL OPERATING COST	$ 605,125	$ 578,621	$ 566,010	$ 556,623	$ 483,552	$ 775,200	$ 793,399	2.348%

City of Lake City
Marina Security

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
710-40780-100	SALARIES REGULAR	$ 12,666	$ 13,416	$ 12,042	$ 13,677	$ 12,148	$ 14,300	$ 15,000	4.895%
710-40780-120	SALARIES TEMPORARY	$ 40,461	$ 37,997	$ 42,175	$ 40,814	$ 31,428	$ 46,000	$ 48,000	4.348%
710-40780-140	PERA	$ 2,556	$ 2,247	$ 2,976	$ 3,670	$ 2,206	$ 4,525	$ 1,050	-76.796%
710-40780-150	FICA	$ 3,951	$ 3,825	$ 4,161	$ 4,152	$ 3,195	$ 4,650	$ 4,820	3.645%
710-40780-160	GROUP HEALTH INSURANCE	$ 1,114	$ 1,027	$ 1,023	$ 1,215	$ 1,013	$ 2,050	$ 1,300	-36.585%
710-40780-170	MARINA SECURITY LONGEVITY	$ 112	$ 119	$ 125	$ 131	$ 137	$ 140	$ 150	7.143%
	TOTAL PERSONNEL	$ 60,861	$ 58,631	$ 62,503	$ 63,660	$ 50,128	$ 71,665	$ 70,320	-1.877%
710-40780-210	OPERATING SUPPLIES	$ 529	$ 297	$ -	$ 188	$ 461	$ 1,100	$ 1,100	0.000%
710-40780-220	MAINT & REPAIR	$ 81	$ -	$ -	$ -	$ -	$ 400	$ 400	0.000%
710-40780-410	WORK COMP INSURANCE	$ 3,017	$ 3,268	$ 3,598	$ 3,532	$ 2,562	$ 5,350	$ 5,000	-6.542%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 3,627	$ 3,565	$ 3,598	$ 3,720	$ 3,023	$ 6,850	$ 6,500	-5.109%
710-40780-520	CAPITAL OUTLAY OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING COST	$ 64,488	$ 62,196	$ 66,101	$ 67,380	$ 53,151	$ 78,515	$ 76,820	-2.159%



Internal Service Fund

An Internal Service Fund is established to account for goods and services provided to other funds.

The City of Lake City has one Internal Service Fund. The Municipal Building Fund was established to account for cost of maintaining and servicing non enterprise municipal buildings. The major expenditures are insurance - including general and vehicle insurance and work compensation insurance - utilities, repair and maintenance and supplies.

Capital outlay plans for 2017 include upgrade to the City website and election laptops (if needed).

The cash balance in the Municipal Building fund at December 31, 2015 was a a negative $26,283.

The unrestricted fund balance at December 31, 2015 was $25,420.

The projected deficit for 2016 is $121,293 and 2017 is budgeted for a $7,176 surplus. The 2016 deficit results from adding $113,385 to upgrade the Council audio/visual equipment and to replace the City Hall sprinklers.

City of Lake City
Municipal Building

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% Increase (decrease)
	REVENUES:								
602-34602-33091	MUNI BUILD PERMANENT TRANS IN	$ 270,000	$ 316,000	$ 475,265	$ 441,323	$ 385,000	$ 405,000	$ 400,000	-1.235%
602-34602-33130	MUNI BUILD INT ON INVESTMENT	$ -	$ -	$ -	$ 2,064	$ -	$ 2,000	$ 2,000	0.000%
602-34602-33180	MUNI BUILD MIS REFUND/REIMB	$ 28,427	$ 9,801	$ 131	$ 1,072	$ 260	$ 15,000	$ 7,500	-50.000%
	TOTAL REVENUE	$ 298,427	$ 325,801	$ 475,395	$ 444,460	$ 385,260	$ 422,000	$ 409,500	-2.962%
602-44602-100	SALARY REGULAR	$ -	$ 358	$ 274	$ -	$ -	$ 500	$ 500	0.00%
602-44602-120	SALARIES-TEMPORARY	$ -	$ 510	$ -	$ -	$ -	$ 500	$ -	-100.00%
602-44602-140	EMPLOYER CONTRIBUTION PERA 7%	$ 293	$ 186	$ 180	$ 165	$ 141	$ 70	$ 35	-50.00%
602-44602-150	EMPLOYER CONTRIBUTION FICA 7.65%	$ 308	$ 233	$ 187	$ 159	$ 136	$ 76	$ 39	-48.68%
602-44602-160	GROUP HEALTH INSURANCE	$ 337	$ -	$ -	$ 529	$ 427	$ 550	$ 750	36.36%
	TOTAL PERSONNEL COSTS	$ 938	$ 1,286	$ 641	$ 853	$ 703	$ 1,696	$ 1,324	-21.93%
602-44602-210	SUPPLIES	$ 2,825	$ 5,270	$ 3,998	$ 6,890	$ 3,359	$ 4,500	$ 6,000	33.33%
602-44602-220	MAINTENANCE AND REPAIR	$ 23,495	$ 19,877	$ 24,197	$ 14,961	$ 9,763	$ 23,000	$ 27,000	17.39%
602-44602-310	COMMUNICATION	$ 3,400	$ 873	$ 7,242	$ 8,365	$ 4,544	$ 5,500	$ 8,000	45.45%
602-44602-360	UTILITIES	$ 76,790	$ 79,930	$ 75,444	$ 70,172	$ 61,414	$ 83,000	$ 85,000	2.41%
602-44602-410	WORK COMP INSURANCE	$ 97,954	$ 99,270	$ 106,343	$ 98,680	$ 103,954	$ 101,000	$ 107,000	5.94%
602-44602-420	VEHICLE INSURANCE	$ 15,535	$ 7,807	$ 16,183	$ 16,330	$ 15,204	$ 21,000	$ 20,000	-4.76%
602-44602-430	GENERAL LIABILITY INSURANCE	$ 73,447	$ 72,911	$ 75,140	$ 63,340	$ 94,372	$ 100,000	$ 90,000	-10.00%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 293,446	$ 285,937	$ 308,546	$ 278,738	$ 292,609	$ 338,000	$ 343,000	1.48%
602-44602-390	CONTRACTUAL	$ 38,677	$ 30,365	$ 41,589	$ 39,744	$ 36,488	$ 40,000	$ 42,000	5.00%
602-44602-530	CAPITAL OUTLAY	$ 1,429	$ 25,505	$ 132,606	$ 141,545	$ 153,694	$ 163,597	$ 16,000	-90.22%
	TOTAL OPERATING EXPENDITURES	$ 334,490	$ 343,094	$ 483,381	$ 460,881	$ 483,494	$ 543,293	$ 402,324	-25.95%
	TOTAL REVENUE OVER EXPENDITURES	$ (36,063)	$ (17,293)	$ (7,986)	$ (16,421)	$ (98,234)	$ (121,293)	$ 7,176	-105.92%

LAKE CITY EDA
Economic Development Authority

Component Unit

Component units are legally separate organizations from the government for which the elected officials of that government are financially accountable.

The Economic Development Authority is the City of Lake City's only component unit. The EDA was established July 1, 1987 by an enabling resolution. The City contracts with Community and Economic Development Associates to perform basic consulting services.

The budget for the EDA is developed and approved by the EDA Board of Directors and the procedures for the budget process for the EDA follows the same procedures and the rest of the City's funds and departments and must be approved by the City Council.

The EDA depends on property taxes and transfers from enterprise funds for its revenue sources.

City of Lake City
Economic Development Authority

Account Number	Account	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Actual	10/31/2016 Y-T-D Actual	12/31/2016 Budget	12/31/2017 Budget	% increase - decrease
575-35750-33011	EDA PROP TAXES-CURRENT	$ 51,683	$ 20,800	$ 57,316	$ 78,472	$ 30,520	$ 79,586	$ 71,058	-10.715%
575-35750-33012	EDA PROP TAXES-DELINQUENT	$ 434	$ 169	$ 493	$ 740	$ -	$ -	$ -	#DIV/0!
575-35750-33020	EDA MARKET VALUE CREDIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-35750-33091	EDA PERMANENT TRANSF	$ 30,900	$ 30,900	$ 30,900	$ 30,900	$ -	$ 30,900	$ 30,900	0.000%
575-35750-33130	EDA INTEREST ON INVE	$ 44	$ 188	$ 14	$ 14	$ 133	$ 50	$ -	-100.000%
575-35750-33160	EDA SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-35750-33162	EDA DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-35750-33180	EDA MISC REFUND/REIM	$ 26	$ -	$ 59	$ 7,815	$ -	$ -	$ -	#DIV/0!
575-35750-33250	EDA - TIF APPLICATION FEE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-22600	EDA RESERVE FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,813	#DIV/0!
	TOTAL REVENUES	$ 83,087	$ 52,057	$ 88,781	$ 117,941	$ 30,653	$ 110,536	$ 115,771	4.736%
575-45575-100	EDA SALARIES REGULAR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-45575-120	EDA SALARIES-DIRECTORS	$ 1,455	$ 1,375	$ 1,192	$ -	$ 1,438	$ 2,950	$ 1,750	-40.678%
575-45575-140	EDA EMPL CONT - P E R A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-45575-150	EDA FICA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-45575-160	EDA GROUP HEALTH INSURA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 1,455	$ 1,375	$ 1,192	$ -	$ 1,438	$ 2,950	$ 1,750	-40.678%
575-45575-200	EDA OFFICE SUPPLIES	$ 74	$ 96	$ 66	$ 43	$ 76	$ 100	$ 200	100.000%
575-45575-210	EDA OPERATING SUPPLIES	$ 351	$ 1,196	$ 180	$ 818	$ 710	$ 1,500	$ 2,000	33.333%
575-45575-240	EDA BOOKS/PERIODICALS	$ 114	$ 55	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-45575-310	EDA COMMUNICATION	$ 786	$ 177	$ 129	$ 302	$ -	$ 250	$ 850	240.000%
575-45575-320	EDA TRAVEL, CONF, SCHOOL	$ 698	$ 1,726	$ 2,301	$ 1,498	$ 994	$ 1,500	$ 1,500	0.000%
575-45575-380	EDA SERVICES- RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-45575-395	EDA PROJECT CONTRACTUAL	$ 4,157	$ 500	$ 2,892	$ 12,013	$ 3,311	$ 5,000	$ 10,000	100.000%
575-45575-396	EDA FACADE PROGRAM	$ 11,610	$ 10,000	$ -	$ -	$ -	$ 11,000	$ 15,000	36.364%
575-45575-397	EDA CONOCO PROJECT	$ -	$ -	$ -	$ -	$ 3,236	$ 4,000	$ 1,635	-59.125%
575-45575-400	EDA MISCELLANEOUS	$ 128	$ 2,257	$ 64	$ -	$ -	$ 500	$ 500	0.000%
575-45575-410	EDA WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-45575-430	EDA GENERAL LIABILITY INSURA	$ 81	$ 142	$ 68	$ 312	$ -	$ 165	$ 165	0.000%
575-45575-700	EDA -TRANSFERS PERMANENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 18,000	$ 16,149	$ 5,700	$ 14,986	$ 8,327	$ 24,015	$ 31,850	32.625%
575-45575-300	EDA PROFESSIONAL SER	$ 1,549	$ 1,560	$ 13,376	$ 3,376	$ 3,901	$ 6,400	$ 5,000	-21.875%
575-45575-390	EDA CONTRACTUAL-CEDA CONTRACT	$ 72,012	$ 73,452	$ 74,975	$ 75,077	$ 63,995	$ 77,171	$ 77,171	0.000%
	TOTAL CONTRACT & PROF SERV	$ 73,561	$ 75,012	$ 88,351	$ 78,452	$ 67,896	$ 83,571	$ 82,171	-1.675%
	TOTAL EXPENDITURES	$ 93,015	$ 92,535	$ 95,243	$ 93,438	$ 77,660	$ 110,536	$ 115,771	4.736%
	TOTAL REVENUE OVER EXPENDITURES	$ (9,928)	$ (40,478)	$ (6,462)	$ 24,503	$ (47,008)	$ -	$ -	#DIV/0!

City of Lake City
Economic Development Authority
Supplemental Information - Cash & Reserve Balances

Cash and investments balance at December 31, 2015 was $56,425.

12-31-15 Reserve balance	$	126,935
2016 projected surplus/(deficit)	$	(2,824)
12-31-16 estimated Reserve balance	$	124,111
2017 budgeted surplus/(deficit)	$	(13,813)
12-31-17 estimated Reserve balance	$	110,298

The EDA Reserve Fund Balance Policy establishes the Reserve Fund Balance at 50% to 65% of the EDA's annual budgeted expenditures.

The budgeted expenditure for 2017 is $115,771.

The EDA Reserve Fund Balance for 2017 should be between $57,886 and $75,251.

City of Lake City, MN

Capital Plan

2017 thru 2021

PROJECTS BY DEPARTMENT

Department	Project#	Priority	2017	2018	2019	2020	2021	Total
Ambulance								
Communication - Pagers	*AMB-001*	n/a	6,000		6,000			*12,000*
New Ambulance	*AMB-009*	n/a	35,089	220,000				*255,089*
Tune 800 MGHZ and Pagers	*AMB-038*	3		4,000		8,000		*12,000*
Ambulance Total			**41,089**	**224,000**	**6,000**	**8,000**		***279,089***
Building Maintenance								
Election Laptops and Signs	*BLM-012*	5	4,000					*4,000*
Update and Upgrade City Website	*BLM-018*	3	12,000	650	650	650	650	*14,600*
Building Maintenance Total			**16,000**	**650**	**650**	**650**	**650**	***18,600***
Clerk/Finance Director								
Agenda Management software	*CFD-020*	1		25,000				*25,000*
Laserfieche Document Processing	*CFD-021*	1	15,000	4,000	4,000	4,000	4,000	*31,000*
Clerk/Finance Director Total			**15,000**	**29,000**	**4,000**	**4,000**	**4,000**	***56,000***
Electric								
Underground Conversions & Rebuilds	*ELE-018*	1	100,000	120,000	100,000	100,000	100,000	*520,000*
Digger DerrickTruck	*ELE-035*	n/a		225,000				*225,000*
Radio Read Meters	*ELE-048*	n/a	7,500	7,500	7,500	7,500	7,500	*37,500*
Service Pickup	*ELE-054*	2	60,000					*60,000*
LED Lighting Upgrades	*ELE-055*	n/a	15,000	15,000	15,000	15,000	15,000	*75,000*
Small Bucket Truck	*ELE-056*	n/a				100,000		*100,000*
Electric Total			**182,500**	**367,500**	**122,500**	**222,500**	**122,500**	***1,017,500***
Emergency Management								
APX6000 Portable Radio with Encryption	*CVD-014*	1			10,000	10,000		*20,000*
Emergency Management Total					**10,000**	**10,000**		***20,000***
Fire								
Turn Out Gear	*FIR-004*	1	12,000		12,000	12,000		*36,000*
Ford Rescue Truck	*FIR-017*	n/a	58,702					*58,702*
Tanker	*FIR-021*	n/a	60,000	60,000	60,000			*180,000*
New Fire Engine	*FIR-022*	1					500,000	*500,000*
Fire Total			**130,702**	**60,000**	**72,000**	**12,000**	**500,000**	***774,702***
Hok-Si-La Park								
Utility Vehicle	*HOK-033*	2	7,000					*7,000*
Sleeper Cabins - Phase II	*HOK-034*	n/a		90,000				*90,000*
Dining Hall Gas Stove	*HOK-035*	1	7,000					*7,000*
Mower	*HOK-036*	n/a		4,000				*4,000*

Department	Project#	Priority	2017	2018	2019	2020	2021	Total
Re-roof Buildings	HOK-037	n/a			20,000			20,000
Hok-Si-La Park Total			**14,000**	**94,000**	**20,000**			**128,000**
Marina								
Marina Boat Engine	MAR-009	1			18,000			18,000
Pickup	MAR-012	n/a	25,000					25,000
Jet Ski Floats	MAR-024	1	5,800					5,800
300 Dock replacement	MAR-036	n/a		800,000				800,000
Marina Total			**30,800**	**800,000**	**18,000**			**848,800**
Mayor\Council								
Transit Bus	COU-001	n/a		13,600				13,600
Mayor\Council Total				**13,600**				**13,600**
Parks Department								
Mower	PKS-003	n/a		7,000	7,000	7,000		21,000
Trail Improvements	PKS-021	n/a		50,000				50,000
Skating Rink Warming House	PKS-025	n/a			95,000			95,000
Matching funds - Hok Si La Trail - TH61	PKS-026	n/a				200,000		200,000
Re-roof Shelter at Roschen Park	PKS-027	1	5,000					5,000
Splash Pad	PKS-029	3		100,000				100,000
Basketball court at North End Park	PKS-28	2		18,000				18,000
Parks Department Total			**5,000**	**175,000**	**102,000**	**207,000**		**489,000**
Police								
Patrol Vehicle	POL-001	1	29,000	30,000	30,000	30,000		119,000
Police Total			**29,000**	**30,000**	**30,000**	**30,000**		**119,000**
Sewer								
Inflow-Infiltration - Lyon Ave	SEW-027	n/a				130,000		130,000
Vactor Truck	SEW-029	n/a			410,000			410,000
WWTF Mixer	SEW-036	n/a	15,000	15,000				30,000
Service Trucks	SEW-039	3	35,000	25,000	50,000			110,000
Pretzer Lift Station	SEW-040	2	15,000					15,000
WWTF Fence	SEW-041	4	12,000					12,000
Grit Chamber Retrofit at WWTF	SEW-042	1	13,000					13,000
Sewer Total			**90,000**	**40,000**	**460,000**	**130,000**		**720,000**
Street Department								
Salt Shed	STS-025	n/a	18,000	18,000	18,000			54,000
Front End Loader	STS-034	n/a			120,000			120,000
4 Wheel Drive Pickup	STS-037	2	30,000	30,000				60,000
Dump Truck	STS-038	n/a	36,000	36,000				72,000
TH61 Corridor Improvements	STS-044	n/a				1,500,000		1,500,000
Brush Grapple	STS-045	1		21,000				21,000
Mill & Overlay	STS-046	n/a		300,000		250,000		550,000
Street Department Total			**84,000**	**405,000**	**138,000**	**1,750,000**		**2,377,000**
Water								
Meter Upgrades	WAT-022	1	25,000	25,000	25,000	25,000	25,000	125,000

Department	Project#	Priority	2017	2018	2019	2020	2021	Total
Hydrant Replacement	*WAT-027*	2	20,000	20,000	30,000	20,000	20,000	*110,000*
Water Total			**45,000**	**45,000**	**55,000**	**45,000**	**45,000**	***235,000***
GRAND TOTAL			**683,091**	**2,283,750**	**1,038,150**	**2,419,150**	**672,150**	***7,096,291***