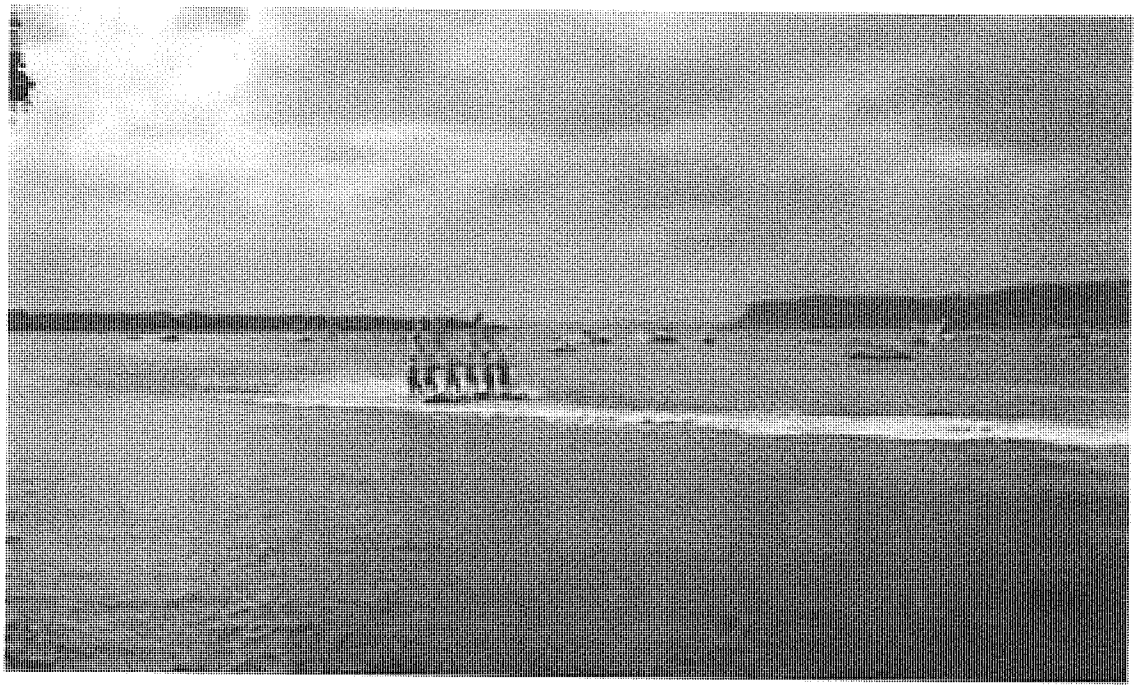
THE CITY OF LAKE CITY

"Birth Place of Waterskiing"



"To provide and maintain an attractive and viable community"

2016 BUDGETS

December 14, 2015

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Marina	Teal

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December 14, 2015

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

The City of Lake City's 2016 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 2016 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 2016 budget highlights include

- adding three sleeper cabins at Hok-Si-La park funded mainly through donations and increasing Hok-Si-La revenues by $5,500 as a first year estimate,
- constructing a band shell at the Marina,
- budgeting Local Government Aid at the same amount as 2015 with 50% being transferred to the Capital Project Fund,
- certifying the 2016 Property Tax at a 3.969% increase from 2015 generating additional revenues of $121,201 for 2016,
- increasing wages by 2% plus step salaries,
- increasing the number of hours the Library is open from 48 hours to 50 hours and
- allowing for an expected cost increase in operating goods and services.

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

Respectfully submitted;

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Finance Director/Treasurer
City of Lake City
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2016 CITY OFFICIALS

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

City Administrator	
City Clerk	Kari Schreck
Finance Director/Treasurer	Barbara Pratt

CITY INFORMATION

The City of Lake City has a population of 5,031 and is located 65 miles south of the Twin Cities of Minneapolis/St. Paul at the intersection of highways 61 and 63. Lake City is situated in the Mississippi Bluffs Region of Southeast Minnesota on the western border of 21-mile long Lake Pepin, the widest spot on the Mississippi River. Renowned as the "Birthplace of Water Skiing", it was here that Ralph Samuelson invented the sport of water-skiing in 1922. Considered one of the best sailing lakes in the nation, Lake Pepin is also prized for excellent water activities of all kinds.

Lake City is home to the largest small-craft municipal harbor on the Mississippi River, and has over 600 boat slips.

Hok-Si-La Park is a 252 acre, municipally owned and operated park located on the Minnesota side of Lake Pepin. The park offers spectacular views of the Mississippi River, Lake Pepin, and the surrounding bluffs. Enjoy the park by experiencing tent camping at its best, launch a boat at the public boat ramp, or swim and relax at the sandy beach. Sleeper cabins will be available during the 2016 camping season.

Large concentrations of bald eagles and an abundance of migratory birds have earned Lake Pepin the designation of a Globally Important Bird Area.

FORM OF GOVERNMENT

Lake City was incorporated in 1872 and operates under a City Charter. The City is governed by an elected Mayor and six elected Council members. Elections are held with the primary held in August and the general election held in November of even numbered years, with a four-year term for the Mayor and four-year terms for Council members. 2016 will be an election year.

The council is the legislative body, setting policies by enacting ordinances and resolutions. The council analyzes, adopts and monitors the city budget. They serve on boards and commissions of certain intergovernmental agencies.

LAKE CITY ECONOMY

The economy of the City of Lake City is somewhat diverse with 42.12% of the employee/jobs in manufacturing, 14.15% in healthcare & social assistance, 11.59% in retail and 8.33% working in accommodation and food services.

The total number of employees/jobs in Lake City is 3,314 and Lake City has a labor force of 2,757 meaning that at a minimum we would have to be importing at least 557 workers to fill these jobs. According to the 2010 Census, roughly 50% of the people who reported working in Lake City said that they traveled more than 15 miles to do so. This means that over 1,500 people who work in Lake City are choosing to live elsewhere.

Manufacturing is the largest employment sector with 1,396 employees/jobs. The 2010 Census states that only 525 Lake City residents reported working in this sector. This means that roughly 63% of Lake City's job leakage is within the manufacturing sector.

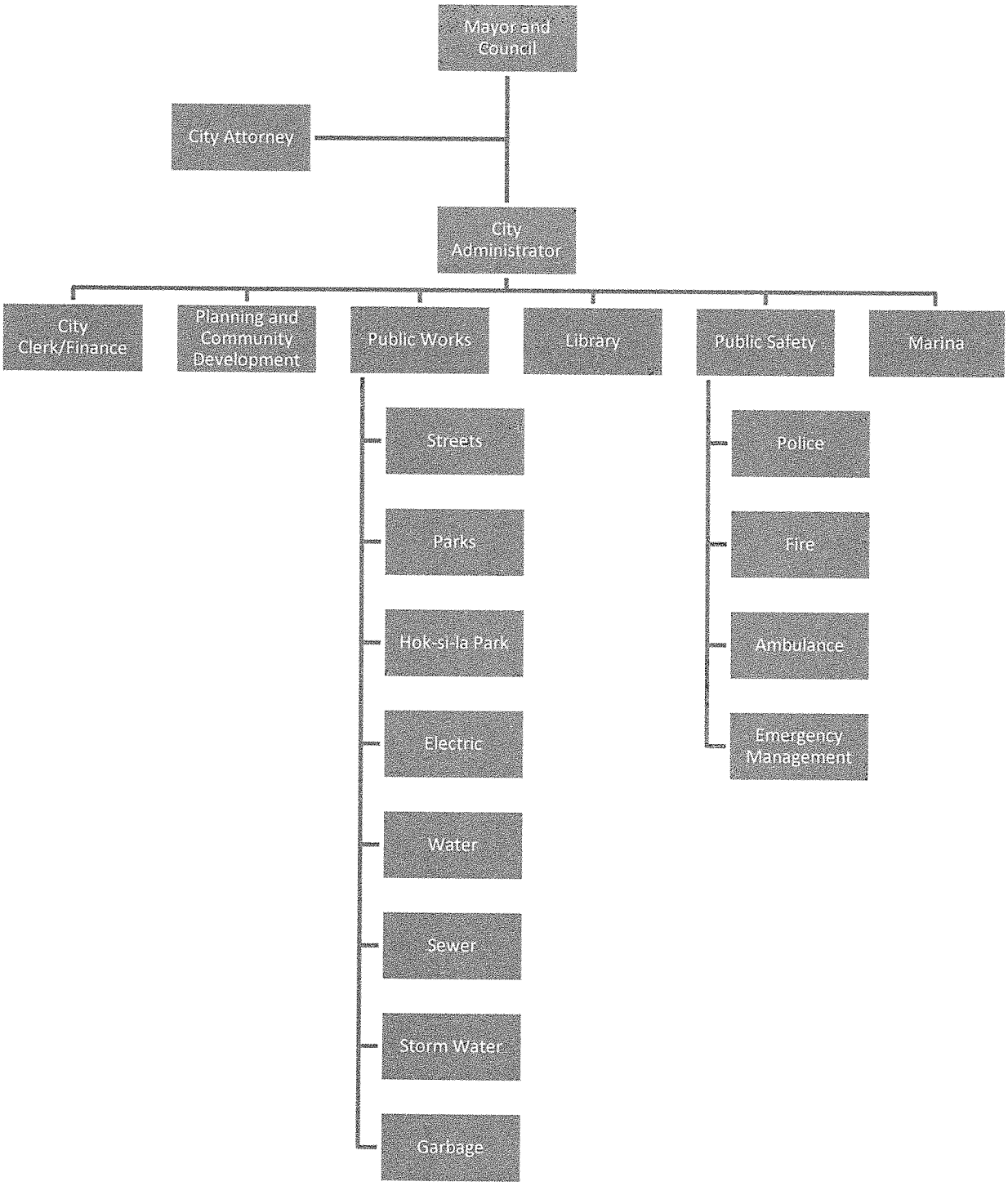
Although manufacturing remains our largest employment sector, we have seen the strongest job growth within the healthcare/social assistance and the arts/entertainment/recreation related business sectors.

The Destination Medical Center initiative represents a huge economic development opportunity, and Lake City is well positioned to benefit. Initial plans highlight significant economic benefits for the state and local jurisdictions, and significant job growth (25,000 – 30,000 direct and 10,000 – 15,000 indirect expected) as well as new business opportunities.

Another interesting fact worth noting is that while manufacturing is the largest employment sector, more Lake City residents report working in the healthcare and social assistance sector than in manufacturing.

The Economic Development Authority in Lake City strategic plan is to identify areas of particular importance and guide future efforts. The Lake City Economic Development Authority works to promote business expansions and economic diversification for the community. In 2015, efforts focused on developing a land purchase and development program, preparing paperwork for projects in 2016, updating the EDA website, plans to redevelop downtown vacancies, and developing a curriculum for continued learning for in topics related to business.

ORGANIZATIONAL CHART



STAFFING

City of Lake City

Approved staffing by department

FTE (Full Time Equivalents except Council and Fire)

Department	2013	2014	2015	2016
General Government				
City Council	7.25	7.25	7.25	7.25
City Administrator	1.00	1.00	1.00	1.00
Clerk Finance	3.75	3.75	4.00	4.00
Planning	3.00	3.00	3.00	3.00
Total General Government	15.00	15.00	15.25	15.25
Public Safety				
Police	12.875	12.875	12.875	12.875
Fire (paid volunteers)	22.00	22.00	22.00	22.00
Ambulance	9.80	10.00	10.00	10.00
Emergency Operations	0.50	0.50	0.50	0.50
Total Public Safety	45.175	45.375	45.375	45.375
Streets	4.90	4.90	4.90	4.90
Parks and Recreation	5.15	5.15	5.15	5.15
Total General Fund	70.225	70.425	70.675	70.675
Library	3.20	3.20	3.20	3.20
Marina	7.00	7.00	7.00	7.00

	Utilities				
Electric		10.62	10.62	10.8	11.00
Water		3.34	3.34	3.125	3.225
Sewer		2.75	2.75	2.875	2.975
Garbage		0.30	0.30	0.30	0.30
	Total Utilities	17.01	17.01	17.1	17.5
Total Citywide		97.435	97.635	97.975	98.375

BUDGET PROCESS

The City of Lake City's 2016 budget process is governed by the City Council, the City Charter and Minnesota Statutes. The process began in March of 2015 with a meeting of the City Council to establish the 2016 budget timeline. Subsequent meetings established the budget guidelines for the fiscal year ending December 31, 2016, and provided direction to the Department Heads on the contents of the 2016 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 14, 2015 Council meeting to comply with statutory requirements.

The 2016 proposed budgets will continue to be refined with the taxpayer meeting scheduled for the regular Council Meeting on December 14, 2015. The final 2016 budget will be approved by the Council following the taxpayer meeting.

Budget Guidelines

The City Council at its April 6, 2015 meeting established the 2016 budget objectives. The approved 2015 budget guidelines are listed below.

2016 Budget Objectives
Set by the
City Council of the City of Lake City

1. General Fund property tax levy dollars amount for 2016 will be a 3% increase over the amount of $2,399,526 levied in 2015 for a total levy of $2,471,511. This amount is less than the $2,538,950 levied in 2011 and only $24,561 higher than the 2012 levy.

2. The amount of LGA budgeted for 2015 will be at 100% of the 2014 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 2% increase.

4. There will be a 10% increase budgeted for insurances (health, general liability, workers compensation) for all funds.

5. Total all other expenditures not included above in all funds at 2% increase or less.

6. Capital outlay items will be considered on a case by case basis. Purchase is approved when the 2016 budget is approved.

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

FINANCIAL OVERVIEW

The 2016 budgets are prepared by fund and by department within the fund. The City of Lake City has seven major fund types:

Governmental funds
- General Fund – the main operating fund of the City
- Special Revenue – the revenues are restricted for a specific purpose
- Debt Service - the revenues are for the repayment of general long-term debt
- Capital Project – the revenues are for acquisition or construction of major capital facilities

Enterprise Funds – the business type funds
Internal Service Funds – the activities provide goods and services to other funds
Fiduciary Funds – the City acts as trustee for parties outside the government

Within each of the fund types, individual funds are established to account for resources that are segregated for specific purposes in accordance with special regulations, restrictions, or limitations. The individual funds may be further segregated into department to record distinct activities.

Budgets are not prepared for the Debt Service, Capital Project, or the Fiduciary Funds as revenues and expenditures are established by legal agreements or Council directives that can occur throughout the year.

The City of Lake City also budgets for its component unit, the Economic Development Authority (EDA). A component unit is a legally separate organization, however the final authority resides with the City Council. The budgeting process for the EDA is the same as the budget process for any other fund.

Each of the major funds prepares a separate budget. Each fund budget must go through the same budget and approval process. Final authority and responsibility for all budgets rests with the City Council.

General Fund

The General Fund is the main operating fund of the City. Departments within the General Fund are:

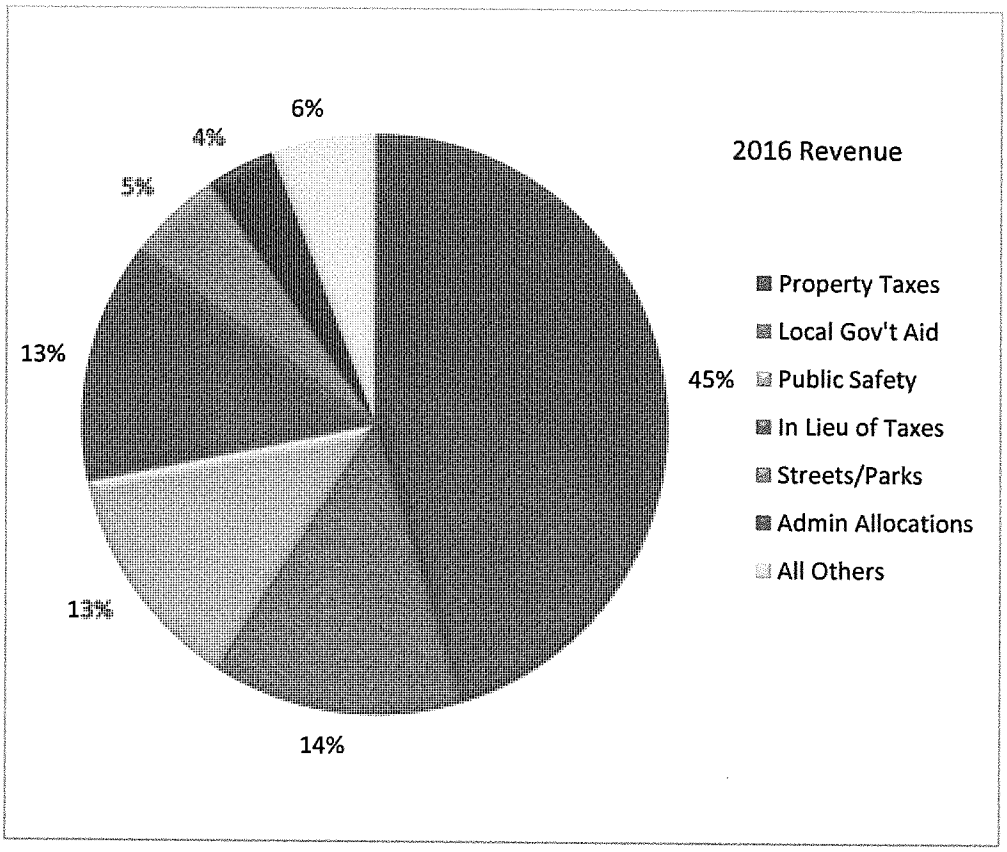
- General Government
  - Mayor and City Council
  - City Administrator
  - City Clerk/ Finance
  - Audit
  - Legal
  - Elections
  - Planning
- Public Safety
  - Police
  - Fire
  - Ambulance
  - Emergency Management
  - Animal Control
- Streets
- Parks and Recreation
  - Parks
  - Participant Recreation
  - Swimming Pool
  - Hok-si-la Park

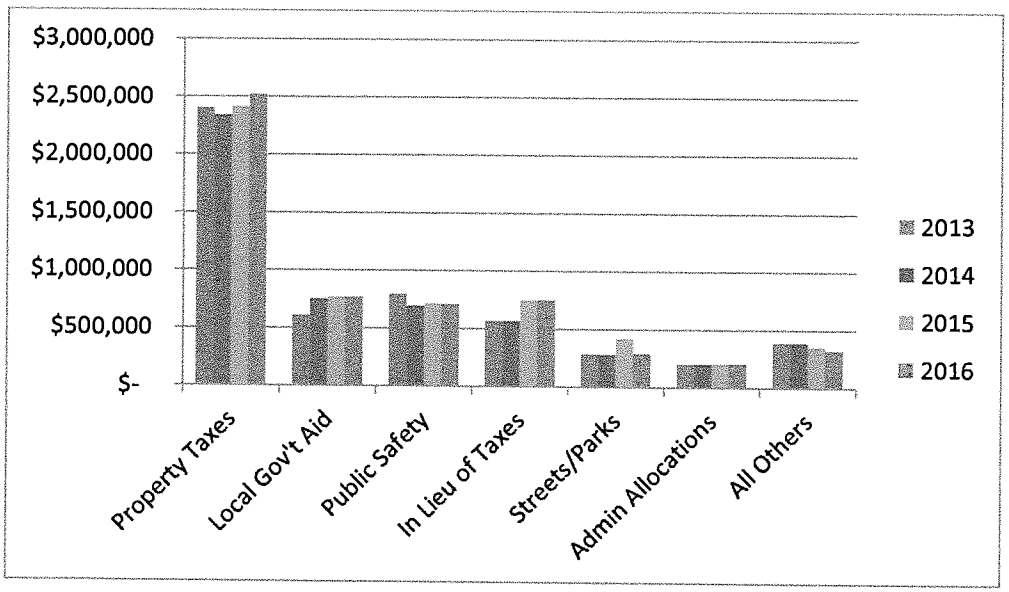
Revenues:

The main source of revenues for the General Fund is property taxes. The amount of property tax received by the City is established by the Property Tax Levy which is certified to the home county by December 30, 2015. Other sources of revenues are:

- Local Government Aid
- Public Safety
  - Federal Grant
  - State Aid
  - Charges for services
- Permanent Transfers from enterprise funds
- Streets and Parks
  - Charges for services
  - State Aid
- Other Miscellaneous

The following graph shows the source of General Fund revenues as percent of the total revenue.



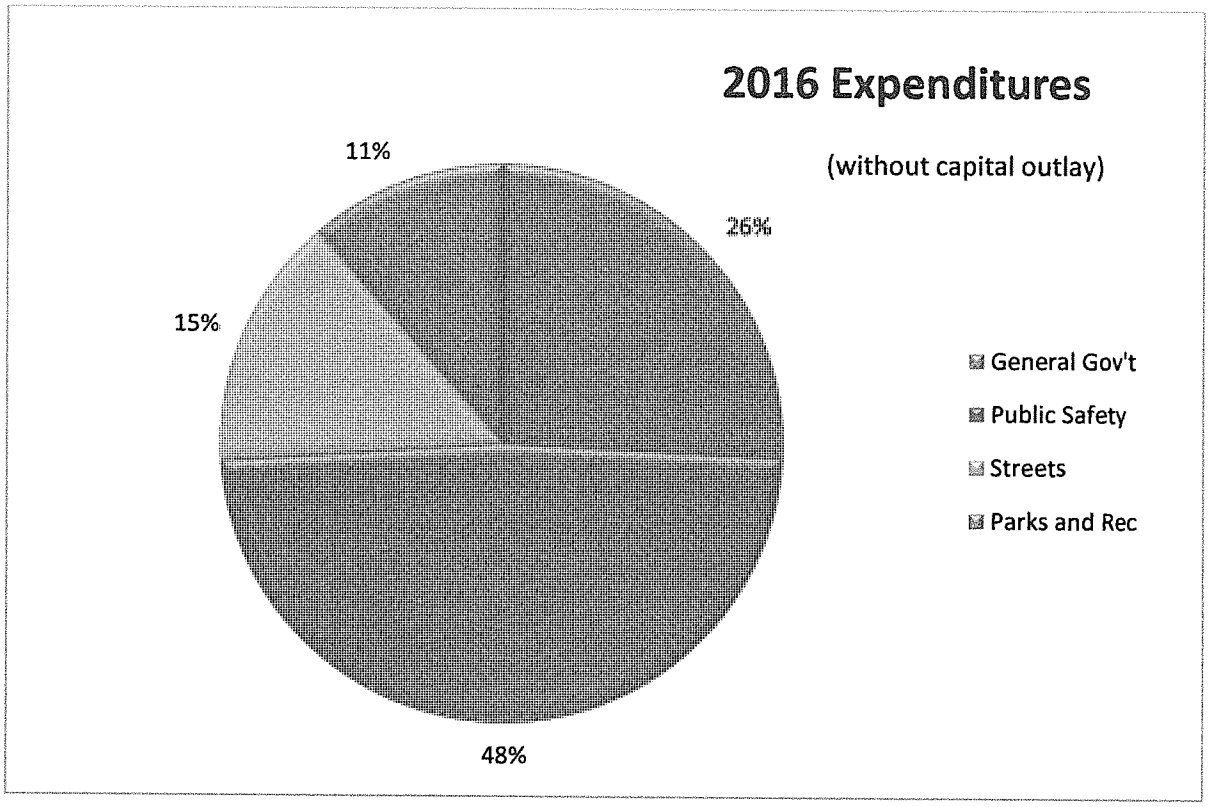


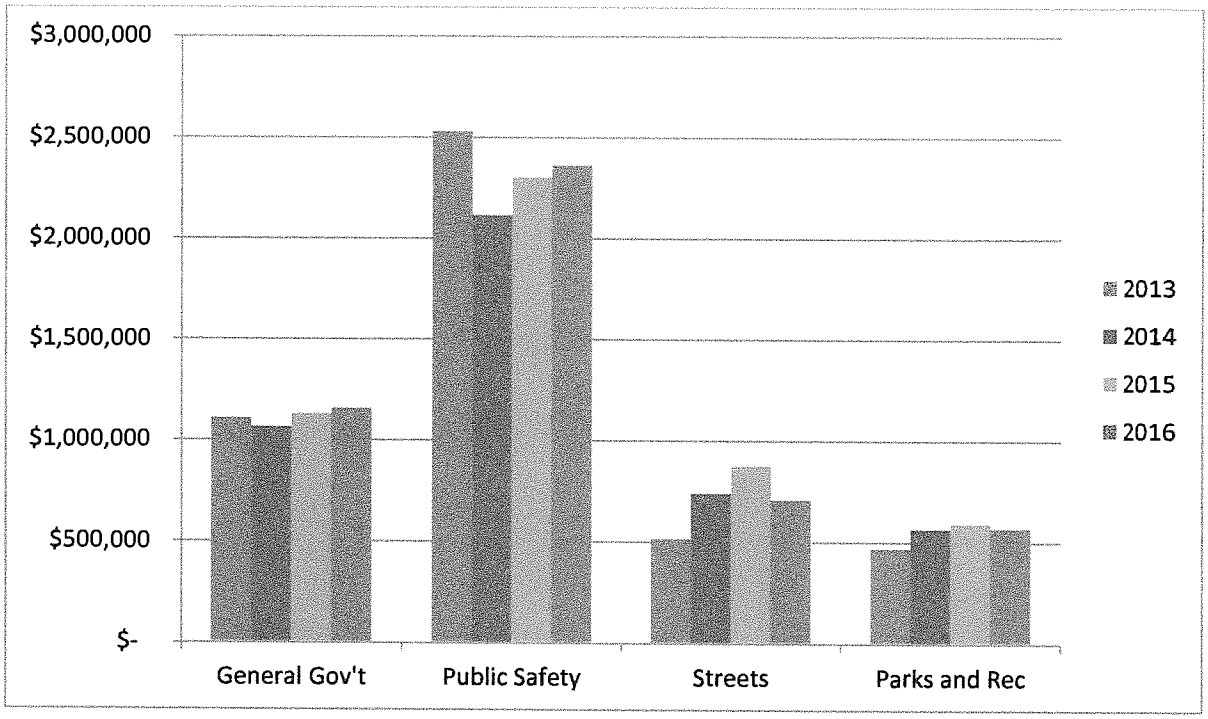
General Fund Expenditures

Expenditures for the General Fund by major category are:

- General government
- Public safety
- Streets
- Parks and recreation

The following graph shows the expenditures by major category net of the revenue received.




$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
General Gov't
Public Safety
Streets
Parks and Rec
2013
2014
2015
2016

WHAT YOU GET FOR YOUR LAKE CITY TAX DOLLAR

The median value of an owner-occupied home in Lake City is $151,950 and would generate approximately $1,088 in annual property taxes. This comes to $90.67 per month.

General Government	Parks Rec	Streets	Public Safety
$24.14	$11.84	$14.76	$49.25

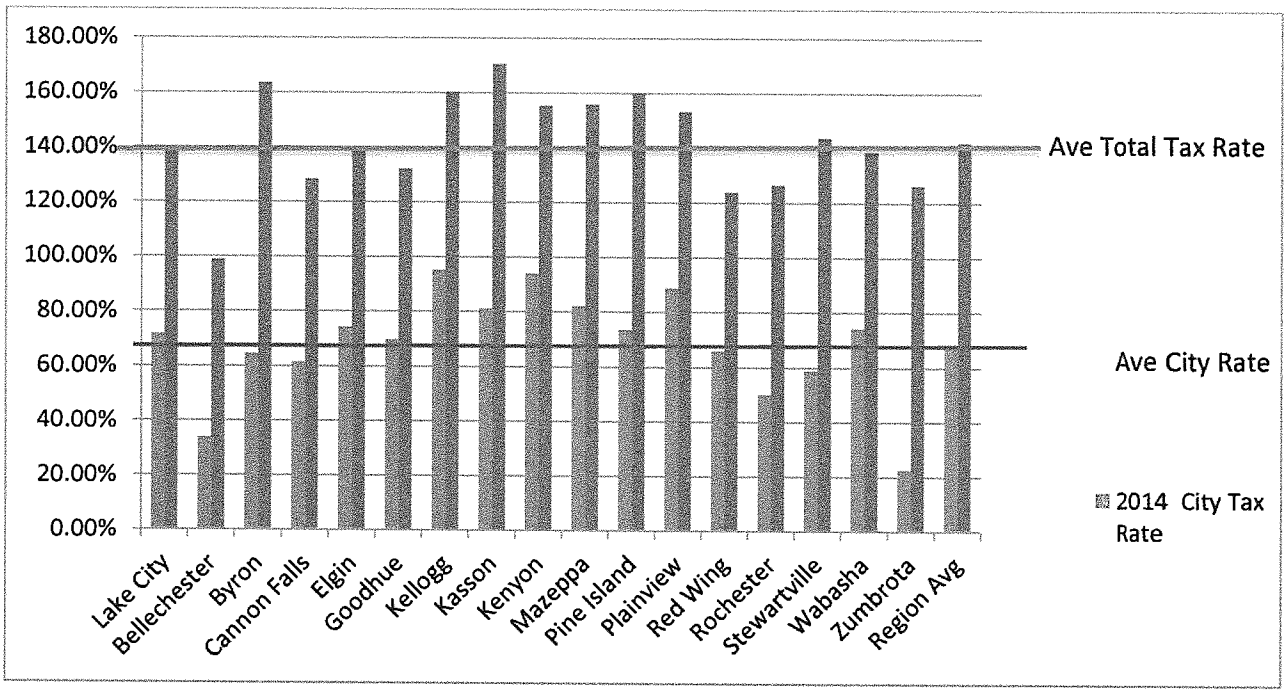
What could you purchase for $90.67 a month?

One of these…	All of these
☑ ***One month of cable service***	☑ **24 hour police protection**
☐ ***Movie and snack for a family of four***	☑ **24 hour fire protection**
☐ ***One month at the gym***	☑ **24 hour ambulance service**
☐ ***Three compact disks***	☑ **Street snow and ice removal**
☐ ***Dinner for two***	☑ **Street lighting**
☐ ***Three hard back books***	☑ **Library usage**
	☑ **Leaf collection**
	☑ **Paved and maintained city streets**
	☑ **Well groomed parks**
	☑ **Emergency management**
	☑ **Compost access**
	☑ **Economic Development**

LAKE CITY'S TAX RATE COMPARED TO SURROUNDING COMMUNITIES

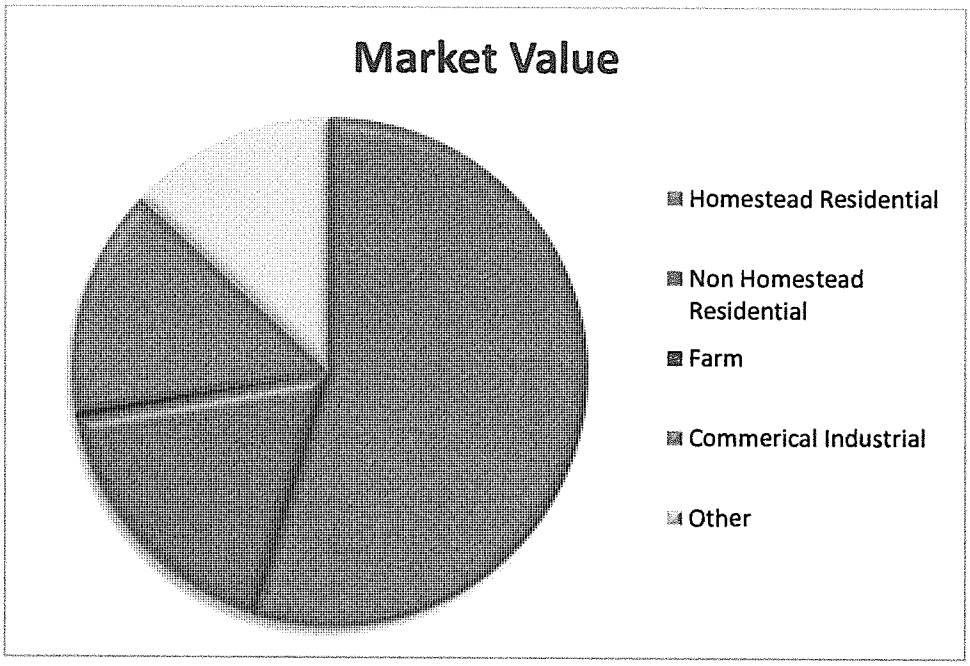
The City of Lake City's average city tax rate for 2015 is 71.60%. The City of Lake City is in the middle of the surrounding communities with seven communities that have a lower average city tax rate and nine communities with a higher tax rate..

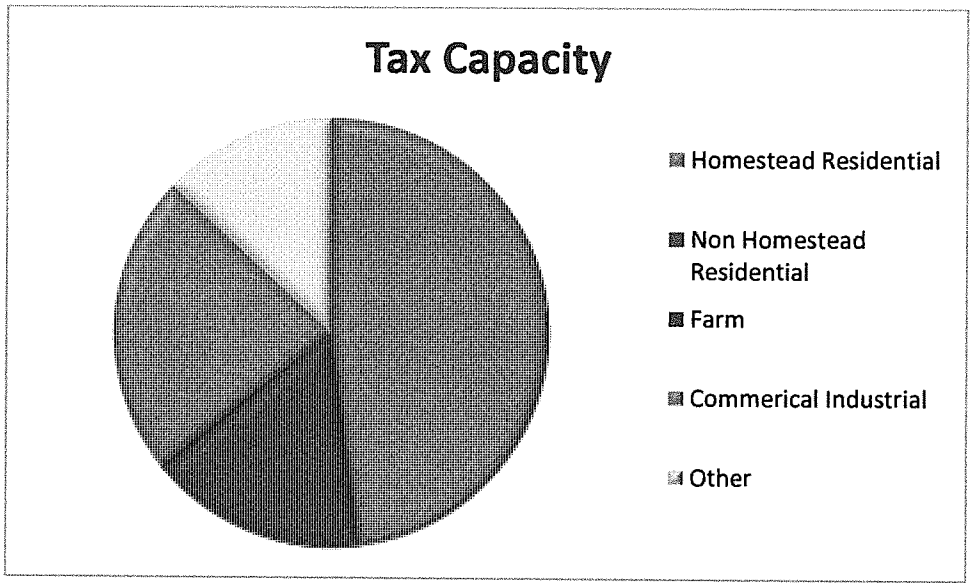
2015 Tax Rate Comparison



TAX BASE COMPOSITION OF LAKE CITY

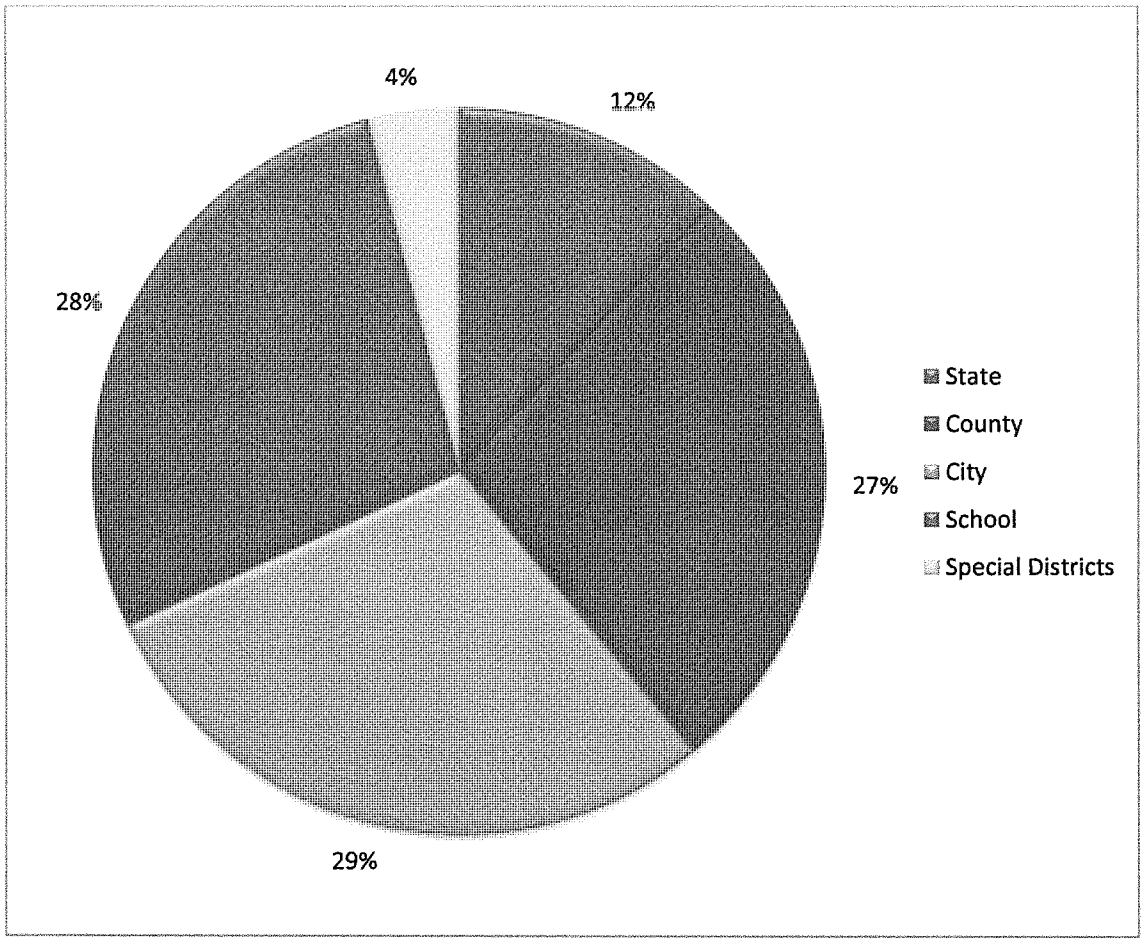
The City of Lake City is made up of homestead residential properties at 54.73% of the market value and non-homestead residential at 17.30%. Farm properties are at .39% and Commercial/Industrial at 14.46% of market value. The follow two graphs depict the market value and tax capacity makeup of the City of Lake City. (information provided by the League of Minnesota Cities)





WHERE PROPERTY TAXES GO

The City of Lake City is only one of the government agencies that collect property taxes. The following graph shows the percentages of other taxing district impact on your property taxes. (Minnesota Cities Sep/Oct 2015)



City of Lake City
2015 paid in 2016 Levy Certification

	2011	2012	2013	2014	2015	2016
General Fund	$2,390,886	$2,446,950	$2,352,640	$2,285,263	$2,399,526	$2,519,502
Library	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000
Debt Service:						
2015A Refunding Bond (formally	$ 106,013	$ 108,560	$ 106,410	$ 104,123	$ 106,950	$ 103,950
2012A Street Construction			$ 147,719	$ 159,485	$ 164,026	$ 163,144
2013B Refunding Bond (formally :	$ 32,850	$ 32,850	$ 32,850	$ 34,070	$ 33,440	$ 32,810
2013A Street Construction	$ -	$ -		$ 174,337	$ 182,096	$ 185,771
EDA Tax Levy	$ 51,500	$ 51,500	$ 20,330	$ 56,875	$ 77,524	$ 79,586
TOTAL LEVY	$2,671,249	$2,729,860	$2,749,949	$2,904,153	$3,053,562	$3,174,763
				5.608%	5.145%	3.969%

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

Department	Dept Number	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	12/31/2015 Budget	12/31/2016 Budget
Council	44011	$ 71,642	$ 93,242	$ 67,136	$ 65,337	$ 93,260	$ 88,360
City Administrator	44022	$ 139,990	$ 140,919	$ 147,675	$ 156,559	$ 155,021	$ 158,398
Clerk Finance	44051	$ 312,263	$ 325,455	$ 334,887	$ 354,370	$ 397,611	$ 412,285
Elections	44040	$ 1,259	$ 10,339	$ 2,331	$ 12,003	$ 2,300	$ 13,900
Auditing	44055	$ 37,854	$ 34,750	$ 30,321	$ 23,400	$ 35,000	$ 35,000
Legal	44060	$ 93,034	$ 86,930	$ 103,662	$ 117,656	$ 127,200	$ 132,300
Planning - Revenue	34091	$ 80,303	$ 40,260	$ 37,857	$ 65,988	$ 69,650	$ 38,100
Expenditures	44091	$ 311,942	$ 269,691	$ 276,010	$ 328,823	$ 319,199	$ 316,587
Net		$ (231,639)	$ (229,431)	$ (238,153)	$ (262,835)	$ (249,549)	$ (278,487)
Police - Revenue	34110	$ 135,207	$ 145,306	$ 180,264	$ 157,460	$ 134,000	$ 137,000
Expenditures	44110	$ 1,131,828	$ 1,087,304	$ 1,160,778	$ 1,178,112	$ 1,172,869	$ 1,211,750
Net		$ (996,621)	$ (941,998)	$ (980,515)	$ (1,020,652)	$ (1,038,869)	$ (1,074,750)
Animal Control	44196	$ 5,790	$ 5,660	$ 5,761	$ 9,827	$ 6,458	$ 6,212
Fire - Revenue	34120	$ 92,373	$ 93,260	$ 116,152	$ 106,626	$ 107,071	$ 102,500
Expenditures	44120	$ 275,425	$ 187,625	$ 215,409	$ 224,408	$ 232,587	$ 233,997
Net		$ (183,052)	$ (94,365)	$ (99,258)	$ (117,782)	$ (125,516)	$ (131,497)
Ambulance - Reven	34140	$ 424,687	$ 525,978	$ 499,418	$ 430,724	$ 472,000	$ 472,000
Expenditures	44140	$ 525,176	$ 564,732	$ 545,579	$ 565,809	$ 631,796	$ 669,460
Net		$ (100,489)	$ (38,754)	$ (46,161)	$ (135,085)	$ (159,796)	$ (197,460)
Emerg Mgmt	44191	$ 16,893	$ 24,271	$ 26,140	$ 26,101	$ 33,268	$ 35,220
Streets - Revenue	34212	$ 81,814	$ 56,569	$ 60,275	$ 67,272	$ 171,000	$ 6,000
Expenditures	44212	$ 422,391	$ 377,487	$ 497,941	$ 567,331	$ 599,051	$ 659,324
Net		$ (340,577)	$ (320,918)	$ (437,666)	$ (500,059)	$ (428,051)	$ (653,324)
Parks - Revenue	34510	$ 15,031	$ 10,105	$ 10,909	$ 10,805	$ 9,820	$ 9,700
Expenditures	44510	$ 127,710	$ 131,148	$ 162,681	$ 225,636	$ 171,479	$ 179,585
Net		$ (112,680)	$ (121,043)	$ (151,771)	$ (214,831)	$ (161,659)	$ (169,885)
Summer Rec - Reve	34523	$ 31,686	$ 38,903	$ 50,026	$ 45,428	$ 41,000	$ 43,000
Expenditures	44523	$ 36,948	$ 48,679	$ 58,304	$ 54,082	$ 62,383	$ 55,800
Net		$ (5,262)	$ (9,776)	$ (8,278)	$ (8,654)	$ (21,383)	$ (12,800)

Pool - Revenue	34524	$ 37,260	$ 42,013	$ 38,971	$ 37,565	$ 40,800	$ 37,900
Expenditures	44524	$ 50,487	$ 67,585	$ 52,879	$ 115,139	$ 66,208	$ 63,050
Net		$ (13,227)	$ (25,573)	$ (13,908)	$ (77,574)	$ (25,408)	$ (25,150)
Hok-Si-La - Revenue	34543	$ 123,085	$ 125,113	$ 125,674	$ 121,197	$ 158,325	$ 139,150
Expenditures	44543	$ 153,797	$ 160,938	$ 163,000	$ 167,720	$ 173,685	$ 212,036
Net		$ (30,711)	$ (35,825)	$ (37,325)	$ (46,523)	$ (15,360)	$ (72,886)
Total - Revenue		$ 1,021,445	$ 1,077,507	$ 1,119,546	$ 1,043,065	$ 1,203,666	$ 985,350
Expenditures		$ 3,714,429	$ 3,616,756	$ 3,850,494	$ 4,192,312	$ 4,279,375	$ 4,483,262
Net		$ (2,692,984)	$ (2,539,249)	$ (2,730,947)	$ (3,149,247)	$ (3,075,709)	$ (3,497,912)

SUMMARY OF 2016 BUDGETS COMPARED TO 2015 BUDGETS

FUND	2015	2016	Dependence on Property Taxes
General Fund			
Revenues	$5,626,996	$5,574,639	45.20%
Expenditures	$5,698,106	$5,560,643	
Library			
Revenues	$822,120	$274,000	32.85%
Expenditure	$1,879,587	$333,855	
Electric			
Revenues	$13,139,190	$13,675,689	0%
Expenditures	$12,855,300	$13,274,044	
Water			
Revenues	$732,300	$653,900	0%
Expenditures	$783,797	$706,835	
Sewer			
Revenues	$1,453,500	$1,437,785	0%
Expenditures	$1,556,535	$1,547,418	
Storm Water			
Revenues	$125,000	$127,650	0%
Expenditures	$208,030	$212,228	
Garbage			
Revenues	$546,200	$556,300	0%
Expenditures	$546,190	$575,165	
Marina			
Revenue	$1,945,070	$1,958,880	0%
Expenditures	$2,195,043	$2,396,672	
Municipal Building			
Revenues	$462,000	$422,000	Transfers in
Expenditures	$516,805	$421,696	General and Library
EDA			
Revenues	$108,924	$110,536	72.00%
Expenditures	$108,924	$110,536	

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

GLOSSARY OF TERMS

Budget – a guideline prepared by management, approved by the City Council by which revenues and expenditures are measured to help ensure the objectives of the fund are met.

Cash – currency on hand and demand deposits in financial institutions.

Component unit – legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The EDA is a component unit of the City of Lake City.

Debt service fund – a governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Enterprise fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Electric, water, sewer, storm water, marina and garbage are enterprise funds.

Expenditures – spending in accordance with the approved budget

Fiduciary funds – used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fund – fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund balance components

- Nonspendable fund balance – portion of net resources that cannot be spent because of their form and must be maintained intact
- Restricted fund balance – limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments or by laws
- Committed fund balance – limitations imposed at highest level of decision making that requires formal action at the same level to remove
- Assigned fund balance – intended use established by highest level of decision making, established by body designated for that purpose, and established by official designated for that purpose.
- Unassigned fund balance – total fund balance in excess of nonspendable, restricted, committed and assigned fund balance (i.e. surplus or deficit)

General Fund – serves as the chief operating fund of a government and accounts for all financial resources except those required to be accounted for in another fund.

Internal service funds – used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units or to other governments on a cost-reimbursement basis. The City maintains a Building Maintenance fund to record expenditures for repair and maintenance, insurances and general supplies for City Hall, Library, Food Shelf and dog pound buildings.

Resources – resources that are or will become available for spending.

Special revenue funds – used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The Library and Revolving Loan fund are examples of a special revenue fund.

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 gevernment aid. Charges for services also offset the cost providing those services.

Property taxes are established by a levy. Earily 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 responsible for the department prepares 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

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CITY OF LAKE CITY
GENERAL FUND PROPOSED BUDGET SUMMARY
For the Calendar years ending December 31,

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Proposed Revenues	$ 5,915,934	$ 5,083,610	$ 5,254,263	$ 5,226,093	$ 5,626,996	$ 5,574,639
Proposed Expenditures	$ 4,812,396	$ 3,810,368	$ 4,619,083	$ 4,217,790	$ 4,897,016	$ 4,791,553
	$ 1,103,538	$ 1,273,242	$ 635,180	$ 1,008,303	$ 729,980	$ 783,086
Transfers to Capital Projects				$ 375,790	$ 384,090	$ 384,090
Transfers to Building Maintenanc	$ 250,000	$ 270,000	$ 296,000	$ 338,338	$ 417,000	$ 385,000
	$ 853,538	$ 1,003,242	$ 339,180	$ 294,175	$ (71,110)	$ 13,996
General Fund Reserve Balance as a % of expenditures	70%	111%	99%			
General Fund Reserve Balance	$ 3,346,762	$ 4,243,456	$ 4,582,810			
General Fund Cash and Investments at December 31,	$ 3,499,306	$ 3,401,649	$ 4,317,113			

City of Lake City
General Fund
Revenues

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-34051-33011	GENERAL PROP TAXES-CURRENT	$ 2,390,886	$ 2,481,115	$ 2,386,075	$ 2,302,280	$ 1,247,320	$ 2,399,526	$ 2,519,502	5.0000%
101-34051-33012	GENERAL PROP TAXES-DELINQUENT	$ 48,597	$ 20,975	$ 13,181	$ 30,655	$ 27,259	$ -		#DIV/0!
101-34051-33013	GENERAL PROP TAXES-PENALTIES &	$ 8,246	$ 1,328	$ 1,189	$ 1,858	$ 2,377	$ -		#DIV/0!
101-34051-33015	GENERAL CERT OF INDEBT-CURRENT	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-34051-33016	GENERAL CERT OF INDEBT-DELINQ	$ 6	$ 58	$ -	$ -	$ -	$ -		#DIV/0!
101-34051-33017	GENERAL CERT OF INDEBT-MV CRED	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-34051-33018	GENERAL SPECIAL ASSESSMENTS-CU	$ 1,174	$ 3,367	$ 836	$ 2,068	$ -	$ 14,000	$ -	-100.0000%
101-34051-33019	GENERAL SPECIAL ASSESSMENTS-DE	$ -	$ -	$ 46	$ -	$ 1,994	$ -		#DIV/0!
101-34051-33020	GENERAL MARKET VALUE CREDIT	$ 36,438	$ 118	$ 120	$ 140	$ -	$ -		#DIV/0!
	TOTAL PROPERTY TAX AND ASSESSMT	$ 2,485,346	$ 2,506,961	$ 2,401,447	$ 2,337,002	$ 1,278,950	$ 2,413,526	$ 2,519,502	4.3909%
101-34051-33025	GENERAL LOCAL GOVN'T AID	$ 610,347	$ 610,347	$ 610,347	$ 751,581	$ 384,090	$ 768,179	$ 768,179	0.0000%
101-34051-33090	GENERAL LIEU OF TAXES UTILITIE	$ 400,000	$ 400,000	$ 420,000	$ 420,000	$ -	$ 400,000	$ 400,000	0.0000%
101-34051-33091	GENERAL PERMANENT TRANSFER IN	$ 228,024	$ -	$ 147,719	$ 147,719	$ -	$ 346,122	$ 348,915	0.8069%
101-34051-33092	GENERAL ADMINISTRATIVE ALLOCAT	$ -	$ 202,170	$ 202,670	$ 202,670	$ -	$ 210,000	$ 210,000	0.0000%
	TOTAL PERMANENT TRANSFERS	$ 628,024	$ 602,170	$ 770,389	$ 770,389	$ -	$ 956,122	$ 958,915	0.2921%
101-34051-33051	GENERAL FRANCHISE FEE-XCEL	$ 54,426	$ 43,622	$ 57,624	$ 63,490	$ -	$ 55,000	$ 60,000	9.0909%
101-34051-33052	GENERAL FRANCHISE FEE-MEDIACOM	$ 33,270	$ 30,564	$ 26,428	$ 23,955	$ 11,233	$ 30,000	$ 27,000	-10.0000%
101-34051-33053	GENERAL FRANCHISE FEE - HBC	$ -	$ 346	$ 7,956	$ 14,727	$ 9,493	$ 15,000	$ 14,500	-3.3333%
101-34051-33060	GENERAL PERA AID	$ 7,393	$ 7,393	$ 7,393	$ 7,393	$ 3,697	$ 7,393	$ 7,393	0.0000%
101-34011-33342	CEA GRANT	$ (1,913)	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34012-33122	HERITAGE COPIES - REPT STUDY	$ -	$ 21	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34012-33162	HERITAGE DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34012-33163	HERITAGE SALE OF PLAQUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33111	GENERAL MISC BUSINESS LICENSE	$ 1,325	$ 670	$ 1,555	$ 1,755	$ 550	$ 1,250	$ 1,500	20.0000%
101-34051-33112	GENERAL LIQUOR LICENSE	$ 22,508	$ 22,975	$ 18,700	$ 14,275	$ 15,950	$ 18,000	$ 16,000	-11.1111%
101-34051-33113	GENERAL TOBACCO LICENSE	$ 700	$ 400	$ 450	$ 400	$ -	$ 450	$ 450	0.0000%
101-34051-33114	GENERAL DUMPSTER PERMIT	$ 50	$ 20	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33115	GENERAL KENNELS/LICENSES	$ 826	$ 733	$ 660	$ 635	$ 600	$ 675	$ 650	-3.7037%
101-34051-33116	GENERAL BUS TOKENS	$ 65	$ 123	$ 2,145	$ 414	$ 1,395	$ 200	$ 200	0.0000%
101-34051-33118	GENERAL SIGNS, BILLBOARDS	$ 250	$ 285	$ -	$ -	$ -	$ 285	$ -	-100.0000%
101-34051-33120	GENERAL NSF CHECK CHARGE	$ -	$ 35	$ -	$ -	$ 60	$ -	$ -	#DIV/0!
101-34051-33121	GENERAL FILING FEES	$ (300)	$ 10	$ -	$ 12	$ -	$ -	$ -	#DIV/0!
101-34051-33122	GENERAL SERVICES-COPIES, NOTAR	$ 1,369	$ 989	$ 42	$ 304	$ 372	$ 850	$ 750	-11.7647%
101-34051-33123	GENERAL GOLF CART LICENSES	$ 200	$ 150	$ 210	$ 600	$ 560	$ 200	$ 250	25.0000%
101-34051-33124	GENERAL BALLROOM RENTAL	$ 2,200	$ 1,250	$ 1,375	$ 450	$ 175	$ 1,200	$ 1,000	-16.6667%
101-34051-33125	GENERAL LODGING TAX	$ 54,867	$ 57,122	$ 58,975	$ 59,235	$ 50,368	$ 58,000	$ 59,000	1.7241%
101-34051-33126	GENERAL SALES TAX	$ (3,507)	$ (2,326)	$ 1,476	$ (2,837)	$ -	$ -	$ -	#DIV/0!
101-34051-33130	GENERAL INTEREST ON INVESTMENT	$ 57,184	$ 65,939	$ (33,292)	$ 100,298	$ -	$ 60,000	$ 65,000	8.3333%
101-34051-33151	GENERAL FEMA FEDERAL GRANT	$ 393,185	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33152	GENERAL STATE GRANT	$ 458,727	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33160	GENERAL SALE OF PROPERTY	$ 4,350	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33161	GENERAL PATTON TRUST	$ 2,000	$ 4,000	$ -	$ 2,000	$ -	$ 2,000	$ 2,000	0.0000%
101-34051-33162	GENERAL DONATIONS	$ -	$ 20,000	$ -	$ 28,482	$ -	$ -	$ -	#DIV/0!
101-34051-33163	BUDS N BLOOMS DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33180	GENERAL MISC REFUND/REIMB	$ 79,498	$ 32,303	$ 200,837	$ 8,470	$ 7,620	$ 35,000	$ 30,000	-14.2857%
101-34051-33181	GENERAL INSURANCE REFUNDS	$ 2,100	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33182	GENERAL WORK COMP AUDIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33199	GENERAL UNCODED REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34051-33721	GENERAL COLLECTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL GENERAL REVENUE	$ 1,170,772	$ 286,624	$ 352,534	$ 324,056	$ 102,072	$ 285,503	$ 285,693	0.0665%

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-34091-33122	PLANNING COPIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34091-33180	PLANNING-REFUNDS/REIMB.	$ -	$ 573	$ 340	$ 1,415	$ 349	$ -	$ -	#DIV/0!
101-34091-33220	PLANNING MECH/PLUMBER PERMITS	$ 3,991	$ -	$ -	$ -	$ 160	$ 1,000	$ -	-100.0000%
101-34091-33221	PLANNING BLD PERMITS/DEMOLITIO	$ 69,961	$ 36,692	$ 35,095	$ 61,698	$ 43,846	$ 65,000	$ 35,000	-46.1538%
101-34091-33222	PLANNING VARIANCES	$ 1,200	$ 750	$ 300	$ 400	$ 300	$ 850	$ 600	-29.4118%
101-34091-33223	PLANNING APPLICATIONS	$ 400	$ 300	$ 950	$ 1,289	$ 750	$ 1,500	$ 1,200	-20.0000%
101-34091-33224	PLANNING ZONING PERMITS	$ 1,373	$ 1,070	$ 715	$ 740	$ 370	$ 800	$ 800	0.0000%
101-34091-33225	PLANNING-CODE ENFORCEMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34091-33226	PLANNING GRADING PERMITS	$ 415	$ 625	$ -	$ 392	$ 250	$ 500	$ 500	0.0000%
101-34091-33227	PLANNING - VACATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34091-33370	PLANNING - ADMIN FINES	$ 2,962	$ 250	$ 457	$ 55	$ 53	$ -	$ -	#DIV/0!
	TOTAL PLANNING REVENUE	$ 80,303	$ 40,260	$ 37,857	$ 65,988	$ 46,078	$ 69,650	$ 38,100	-45.2979%
101-34110-33162	POLICE DONATIONS	$ 3,460	$ 355	$ 10,000	$ 950	$ -	$ 500	$ -	-100.0000%
101-34110-33321	POLICE COPIES	$ 629	$ 1,081	$ 641	$ 1,196	$ 566	$ 700	$ 750	7.1429%
101-34110-33328	POLICE KENNELS FOOD & CARE	$ 725	$ 180	$ 345	$ 263	$ 65	$ 200	$ 250	25.0000%
101-34110-33342	POLICE COPS GRANT	$ 36,595	$ 34,092	$ 35,644	$ 44,558	$ 33,905	$ 35,600	$ 38,000	6.7416%
101-34110-33354	POLICE STATE AID	$ 73,642	$ 66,617	$ 69,045	$ 72,352	$ 79,756	$ 68,000	$ 68,000	0.0000%
101-34110-33370	POLICE - ADMINISTRATIVE FINES	$ 580	$ -	$ 100	$ 125	$ -	$ -	$ -	#DIV/0!
101-34110-33371	POLICE FINES-PARKING	$ 5,955	$ 3,155	$ 4,520	$ 2,265	$ 2,070	$ 4,000	$ 4,000	0.0000%
101-34110-33372	POLICE FINES-COURT	$ 19,513	$ 23,376	$ 55,298	$ 28,200	$ 23,071	$ 25,000	$ 26,000	4.0000%
101-34110-33377	POLICE FORFEITURE FUNDS	$ (5,893)	$ 250	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34110-33380	POLICE SAFE DRIVING PROGRM FEE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34110-33524	POLICE MISCELLANEOUS	$ -	$ 16,199	$ 4,671	$ 7,552	$ 11,474	$ -	$ -	#DIV/0!
	TOTAL POLICE REVENUE	$ 135,207	$ 145,306	$ 180,264	$ 157,460	$ 150,907	$ 134,000	$ 137,000	2.2388%
101-34120-33162	FIRE DONATIONS	$ -	$ 1,000	$ 9,120	$ 4,050	$ 1,571	$ 1,571	$ -	-100.0000%
101-34120-33163	FIRE - GRANTS	$ -	$ -	$ -	$ -	$ 2,000	$ -	$ -	#DIV/0!
101-34120-33422	FIRE DEPT RELIEF ASSOCIATION	$ 33,676	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34120-33425	FIRE CALLS	$ 2,000	$ 175	$ 350	$ 240	$ -	$ 500	$ 500	0.0000%
101-34120-33426	FIRE CONTRACTS	$ 52,562	$ 55,613	$ 53,208	$ 51,065	$ 58,036	$ 55,000	$ 52,000	-5.4545%
101-34120-33455	FIRE STATE AID	$ 1,020	$ 35,406	$ 50,483	$ 51,031	$ 53,216	$ 50,000	$ 50,000	0.0000%
101-34120-33524	FIRE DEPT. MISCELLANEOUS	$ 3,115	$ 1,066	$ 2,992	$ 240	$ 2,429	$ -	$ -	#DIV/0!
	TOTAL FIRE REVENUE	$ 92,373	$ 93,260	$ 116,152	$ 106,626	$ 117,253	$ 107,071	$ 102,500	-4.2695%
101-34140-33162	AMBULANCE DONATIONS	$ 1,000	$ 600	$ 1,000	$ 1,000	$ 688	$ -	$ -	#DIV/0!
101-34140-33522	AMBULANCE-RESIDENTIAL CALL	$ 367,541	$ 489,135	$ 454,337	$ 412,627	$ 361,889	$ 450,000	$ 450,000	0.0000%
101-34140-33523	AMBULANCE CONTRACTS	$ 33,366	$ 29,292	$ 18,082	$ 11,024	$ 14,118	$ 17,000	$ 17,000	0.0000%
101-34140-33524	AMBULANCE MISCELLANEOUS	$ 8,541	$ 1,374	$ 12,299	$ 3,008	$ 3,921	$ 500	$ 500	0.0000%
101-34140-33529	AMBULANCE TRAINING	$ 14,239	$ 5,577	$ 13,701	$ 3,065	$ 6,900	$ 4,500	$ 4,500	0.0000%
	TOTAL AMBULANCE REVENUE	$ 424,687	$ 525,978	$ 499,418	$ 430,724	$ 387,516	$ 472,000	$ 472,000	0.0000%
101-34212-33524	STREET MISCELLANEOUS	$ 23,262	$ 1,363	$ 200	$ 6,026	$ 5,047	$ 1,500	$ 1,500	0.0000%
101-34212-33631	STREET SNOW REMOVAL	$ -	$ 1,075	$ 5,197	$ 5,360	$ 3,478	$ 4,000	$ 4,000	0.0000%
101-34212-33633	STREET COMM BRUSH DUMP FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34212-33634	STREET CURB CUT FEES	$ 1,975	$ 900	$ 2,237	$ 1,313	$ 750	$ 500	$ 500	0.0000%
101-34212-33659	STREET STATE AID ROADS	$ 56,577	$ 53,232	$ 52,641	$ 54,573	$ 61,714	$ 165,000	$ -	-100.0000%
101-34212-33681	STREET SHARED TAXES-WAB CO	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34212-33682	STREET SALE OF BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL STREET REVENUE	$ 81,814	$ 56,569	$ 60,275	$ 67,272	$ 70,988	$ 171,000	$ 6,000	-96.4912%
101-34300-33162	TREES DONATIONS	$ -	$ 300	$ -	$ 400	$ 145	$ -	$ -	#DIV/0!
101-34510-33162	PARK DONATIONS	$ 33	$ 1,051	$ 710	$ 1,550	$ 2,100	$ 2,620	$ 2,500	-4.5802%
101-34510-33524	PARK MISCELLANEOUS	$ 14,707	$ 7,548	$ 7,740	$ 6,371	$ 5,673	$ 5,000	$ 5,000	0.0000%
101-34510-33736	PARK FISH CLNG STATION	$ 291	$ 10	$ 70	$ 234	$ -	$ -	$ -	#DIV/0!
101-34510-33740	PARK ACCESS FEES	$ -	$ 975	$ 2,250	$ 2,250	$ 1,875	$ 2,000	$ 2,000	0.0000%
101-34510-33764	PARK ROSCH FIS CLN STATION	$ -	$ 222	$ 139	$ -	$ 285	$ 200	$ 200	0.0000%
		$ 15,031	$ 10,105	$ 10,909	$ 10,805	$ 10,077	$ 9,820	$ 9,700	-1.2220%

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-34523-33921	RECREATION TRIPS	$ 940	$ 572	$ 52	$ -	$ -	$ -	$ -	#DIV/0!
101-34523-33922	RECREATION SUMMER PROGRAM	$ 30,746	$ 38,331	$ 49,974	$ 45,428	$ 46,856	$ 41,000	$ 43,000	4.8780%
	TOTAL SUMMER REC REVENUE	$ 31,686	$ 38,903	$ 50,026	$ 45,428	$ 46,856	$ 41,000	$ 43,000	4.8780%
101-34524-33961	POOL FAMILY PASSES	$ 12,443	$ 11,569	$ 13,457	$ 12,134	$ 11,062	$ 12,500	$ 12,100	-3.2000%
101-34524-33962	POOL SINGLE PASSES	$ 2,880	$ 4,320	$ 3,375	$ 2,775	$ 3,446	$ 4,000	$ 3,000	-25.0000%
101-34524-33963	POOL DAILY PASSES	$ 7,021	$ 8,784	$ 6,393	$ 7,017	$ 6,996	$ 7,500	$ 7,000	-6.6667%
101-34524-33964	POOL CONCESSIONS	$ 677	$ 792	$ 648	$ 811	$ 27	$ 800	$ 800	0.0000%
101-34524-33965	POOL SWIMMING LESSONS	$ 14,240	$ 16,548	$ 15,098	$ 14,828	$ 15,559	$ 16,000	$ 15,000	-6.2500%
	TOTAL POOL REVENUE	$ 37,260	$ 42,013	$ 38,971	$ 37,565	$ 37,090	$ 40,800	$ 37,900	-7.1078%
101-34543-33140	HSL NON PROFIT DINING HALL	$ 688	$ 851	$ 215	$ 179	$ -	$ 750	$ 750	0.0000%
101-34543-33141	HSL NOT PROFIT CAMPING FEES	$ 1,719	$ 1,460	$ 810	$ 402	$ 248	$ 1,500	$ 1,500	0.0000%
101-34543-33142	HSL NON PROFIT SCREEN SHELTER	$ 400	$ 625	$ 420	$ 360	$ 360	$ 675	$ 600	-11.1111%
101-34543-33143	HSL CONCESSIONS - NONTAXABLE	$ 7,270	$ 6,622	$ 6,874	$ 4,005	$ 5,046	$ 7,000	$ 7,000	0.0000%
101-34543-33162	HSL PARK DONATIONS	$ -	$ -	$ -	$ -	$ 20,000	$ 30,000	$ 57,000	90.0000%
101-34543-33180	HSL MISC REFUND/REIMB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34543-33524	HSL MISCELLANEOUS	$ 8	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34543-33841	HSL REGULAR CAMPING	$ 15,359	$ 16,820	$ 14,393	$ 2,155	$ 10,290	$ 16,500	$ 14,000	-15.1515%
101-34543-33842	HSL PEAK SEASON CAMPING	$ 69,089	$ 67,534	$ 72,420	$ 81,479	$ 80,444	$ 70,000	$ 75,000	7.1429%
101-34543-33843	HSL DINING HALL RENTAL	$ 8,180	$ 9,181	$ 9,127	$ 12,465	$ 15,104	$ 9,100	$ 12,000	31.8681%
101-34543-33844	HSL FIRE WOOD SALES	$ 7,651	$ 8,501	$ 9,103	$ 8,929	$ 8,409	$ 9,000	$ 9,000	0.0000%
101-34543-33845	HSL SLEEPING CABIN RENTALS							$ 5,500	
101-34543-33846	HSL CONCESSIONS	$ 7,215	$ 6,759	$ 5,177	$ 4,574	$ 3,703	$ 7,000	$ 7,000	0.0000%
101-34543-33847	HSL SCREENED SHELTERS	$ 3,130	$ 4,420	$ 5,395	$ 4,880	$ 5,866	$ 4,500	$ 4,500	0.0000%
101-34543-33848	HSL SHOWERS	$ 2,376	$ 2,341	$ 1,740	$ 1,769	$ 1,866	$ 2,300	$ 2,300	0.0000%
	TOTAL HSL REVENUE	$ 123,085	$ 125,113	$ 125,674	$ 121,197	$ 151,336	$ 158,325	$ 196,150	23.8907%
	TOTAL REVENUE	$ 5,915,934	$ 5,083,610	$ 5,254,263	$ 5,226,093	$ 2,783,213	$ 5,626,996	$ 5,574,639	-0.9305%
	TOTAL OPERATING BUDGET	$ 4,812,396	$ 3,810,368	$ 4,619,083	$ 4,217,790	$ 3,618,689	$ 4,897,016	$ 4,791,553	-2.1536%
	TRANSFER TO BUILDING MAINTENANCE	$ 250,000	$ 270,000	$ 296,000	$ 338,338	$ 417,000	$ 417,000	$ 385,000	-7.6739%
	TRANSFER TO CAPITAL PROJECTS				$ 375,790		$ 384,090	$ 384,090	0.0000%
	TOTAL EXPENDITURE BUDGET	$ 5,062,396	$ 4,080,368	$ 4,915,083	$ 4,931,918	$ 4,035,689	$ 5,698,106	$ 5,560,643	-2.4124%
	NET REVENUES OVER EXPENDITURES	$ 853,538	$ 1,003,242	$ 339,180	$ 294,175	$ (1,252,476)	$ (71,110)	$ 13,996	-119.6822%

City of Lake City
General Fund
Total Expenditures

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
100	SALARIES REGULAR	$ 1,766,512	$ 1,730,143	$ 1,832,581	$ 1,876,989	$ 1,728,105	$ 1,979,164	$ 2,114,400	6.8330%
110	SALARIES OVERTIME	$ 23,628	$ 40,571	$ 48,037	$ 53,289	$ 37,859	$ 66,600	$ 61,150	-8.1832%
120	SALARIES TEMPORARY	$ 361,608	$ 367,422	$ 363,312	$ 361,138	$ 308,806	$ 428,667	$ 412,310	-3.8158%
140	PERA	$ 176,293	$ 174,624	$ 181,123	$ 194,657	$ 175,438	$ 223,372	$ 240,368	7.6086%
150	FICA	$ 106,855	$ 115,202	$ 120,550	$ 123,507	$ 113,701	$ 137,060	$ 150,728	9.9721%
160	GROUP HEALTH INSURANCE	$ 314,999	$ 322,015	$ 337,313	$ 285,000	$ 282,521	$ 302,900	$ 346,125	14.2703%
170	LONGEVITY	$ 9,527	$ 10,275	$ 11,190	$ 11,357	$ 10,691	$ 11,441	$ 12,422	8.5779%
	TOTAL PERSONNEL	$ 2,759,422	$ 2,760,252	$ 2,894,106	$ 2,905,936	$ 2,657,121	$ 3,149,204	$ 3,337,502	5.9792%
210	SUPPLIES	$ 184,358	$ 167,873	$ 186,032	$ 185,511	$ 121,443	$ 225,471	$ 209,300	-7.1723%
211	2011 FLOOD PREP	$ 3,593	$ -	$ -	$ -	$ -	$ -	$ -	
220	REPAIR AND MAINTENANCE	$ 105,528	$ 89,772	$ 73,897	$ 66,178	$ 54,636	$ 102,390	$ 100,200	-2.1389%
230	SMALL TOOLS	$ 6,093	$ 7,012	$ 18,843	$ 5,001	$ 3,593	$ 8,050	$ 7,000	-13.0435%
240	BOOKS	$ 4,945	$ 3,746	$ 1,742	$ 1,916	$ 771	$ 2,300	$ 1,850	-19.5652%
270	UNIFORM ALLOWANCE	$ 10,055	$ 13,950	$ 16,550	$ 11,885	$ 12,313	$ 14,300	$ 14,300	0.0000%
310	COMMUNICATION	$ 44,804	$ 47,212	$ 43,967	$ 35,065	$ 19,428	$ 49,250	$ 50,000	1.5228%
311	Legal COMMUNICATION - CIVIL				$ 226	$ -	$ 7,000	$ 6,500	-7.1429%
320	TRAVEL, SCHOOL AND CONF	$ 40,377	$ 48,686	$ 41,934	$ 42,115	$ 36,716	$ 52,625	$ 53,550	1.7577%
321	BUSINESS MEALS	$ -	$ -	$ -	$ -	$ 21	$ 500	$ 300	-40.0000%
321	Ambulance Training Classes	$ -	$ -	$ -	$ 90	$ -	$ -	$ -	#DIV/0!
340	PRINTING & PUBLISHING	$ 14,010	$ 14,549	$ 13,914	$ 11,783	$ 12,984	$ 16,575	$ 16,600	0.1508%
350	PLANNING CODE ENFORCEMENT	$ 1,571	$ 534	$ 834	$ 19,387	$ 24	$ 1,000	$ 1,000	0.0000%
360	COUNCIL UTILITIES	$ -	$ -	$ -	$ 127	$ -	$ -	$ -	#DIV/0!
380	RENTALS	$ 70	$ 70	$ 78	$ 84	$ -	$ 100	$ 100	0.0000%
400	MISCELLANEOUS	$ 44,859	$ 45,412	$ 36,882	$ 54,699	$ 15,548	$ 21,100	$ 26,450	25.3555%
402	MIF LOAN DISBURSEMENT	$ 455,000							#DIV/0!
403	CEA GRANT EXPENDITURES	$ -	$ -	$ -	$ (113)	$ -	$ -	$ -	#DIV/0!
405	LODGING TAX	$ 51,577	$ 55,000	$ 54,568	$ 57,644	$ 31,064	$ 55,000	$ 55,000	0.0000%
409	FIRE RELIEF ASSOCIATION	$ 123,394	$ 55,352	$ 71,208	$ 71,756	$ -	$ 71,000	$ 72,000	1.4085%
410	INSURANCE - WORK COMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
420	INSURANCE - VEHICLE	$ -	$ 935	$ -	$ -	$ -	$ -	$ -	#DIV/0!
430	INSURANCE - GENERAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
450	TREES	$ 11,481	$ 21,927	$ 20,114	$ 18,437	$ 21,861	$ 25,000	$ 25,000	0.0000%
451	SNOW REMOVAL	$ -	$ 32,869	$ 55,347	$ 72,033	$ 23,989	$ 80,000	$ 80,000	0.0000%
501	Ambulance Staff Quarters	$ -	$ -	$ 573	$ 2,710	$ 2,229	$ 3,000	$ 3,000	0.0000%
840	MERCHANDISE TAXABLE	$ 10,377	$ 8,346	$ 8,727	$ 6,553	$ 6,466	$ 10,000	$ 8,000	-20.0000%
850	SALES TAX	$ -	$ 5,665	$ 7,082	$ 7,841	$ -	$ 5,000	$ 7,000	40.0000%
880	CREDIT CARD CHARGES	$ 4,067	$ 2,980	$ 3,067	$ 3,382	$ 3,281	$ 3,500	$ 3,500	0.0000%
350	PLANNING CODE ENFORCEMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
900	POLICE PROJECTS AND PROGRAMS	$ 214	$ 924	$ 1,820	$ 1,846	$ 434	$ 1,800	$ 1,800	0.0000%
	TOTAL SUPPLIES AND SERVICES	$ 1,116,375	$ 622,813	$ 657,178	$ 676,157	$ 366,802	$ 754,961	$ 742,450	-1.6572%
300	PROFESSIONAL FEES	$ 35,697	$ 34,246	$ 42,671	$ 24,719	$ 28,800	$ 50,910	$ 47,810	-6.0892%
301	BUILDING PERMIT INSPECTOR	$ 66,349	$ 33,172	$ 30,896	$ 56,535	$ 35,999	$ 50,000	$ 35,000	-30.0000%
301	LEGAL PROF CIVIL				$ 20,976	$ 11,563	$ 10,000	$ 28,000	180.0000%
390	CONTRACTUAL SERVICES	$ 191,587	$ 166,273	$ 225,642	$ 191,297	$ 155,189	$ 204,300	$ 226,500	10.8664%
391	POLICE - DRUG TASK FORCE	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000	#DIV/0!
391	LEGAL CONTRACT CIVIL				$ 51,000	$ 38,250	$ 60,000	$ 60,000	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 293,632	$ 233,691	$ 299,210	$ 344,526	$ 269,801	$ 375,210	$ 403,310	8.9061%
500	LAND	$ 22,599	$ 48,111	$ -	$ -	$ 162,716	$ 262,050	$ -	-100.0000%
510	BUILDINGS	$ 24,302	$ 17,619	$ 25,314	$ 2,733	$ 13,050	$ 70,000	$ 69,000	-1.4286%
520	OTHER	$ 1,081	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
530	MACHINERY AND EQUIPMENT	$ 594,984	$ 127,882	$ 743,275	$ 288,438	$ 149,198	$ 285,591	$ 239,291	-16.2120%
	TOTAL CAPITAL OUTLAY	$ 642,966	$ 193,612	$ 768,589	$ 291,171	$ 324,965	$ 617,641	$ 308,291	-50.0857%
	TOTAL OPERATING BUDGET	$ 4,812,396	$ 3,810,368	$ 4,619,083	$ 4,217,790	$ 3,618,689	$ 4,897,016	$ 4,791,553	-2.1536%

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 the 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 Clerk/Finance 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 principles and standards.

The Clerk/Finance Department is also responsible for the City elections and 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	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44011-120	COUNCIL SALARIES-TEMPORARY	$ 39,112	$ 38,656	$ 37,532	$ 37,217	$ 31,903	$ 40,000	$ 40,000	0.0000%
101-44011-140	COUNCIL EMPL CONT - P E R A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-150	COUNCIL FICA	$ 2,958	$ 2,949	$ 2,871	$ 2,851	$ 2,440	$ 3,060	$ 3,060	0.0000%
	TOTAL PERSONNEL	$ 42,070	$ 41,606	$ 40,404	$ 40,068	$ 34,343	$ 43,060	$ 43,060	0.0000%
101-44011-210	COUNCIL OPERATING SUPPLIES	$ 2,239	$ 1,012	$ 1,741	$ 407	$ 3,970	$ 5,500	$ 3,500	-36.3636%
101-44011-211	COUNCIL 2011 FLOOD PREP	$ 3,593	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-220	COUNCIL MAINT & REPAIR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-310	COUNCIL COMMUNICATION	$ 601	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-320	COUNCIL TRAVEL, CONF, SCHOOL	$ 890	$ 315	$ 1,174	$ 2,604	$ 621	$ 3,200	$ 3,000	-6.2500%
101-44011-340	COUNCIL PRINTING/PUBLISHING	$ 7,042	$ 7,881	$ 6,135	$ 6,499	$ 7,917	$ 8,000	$ 7,500	-6.2500%
101-44011-360	COUNCIL UTILITIES	$ -	$ -	$ -	$ 127	$ -	$ -	$ -	#DIV/0!
101-44011-370	COUNCIL MAINT & REPAIR LABOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44011-400	COUNCIL MISCELLANEOUS	$ 15,501	$ 40,194	$ 13,883	$ 14,023	$ 14,234	$ 15,000	$ 21,300	42.0000%
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	$ 29,867	$ 49,402	$ 22,933	$ 23,548	$ 26,742	$ 31,700	$ 35,300	11.3565%
101-44011-300	COUNCIL PROFESSIONAL SERVICES	$ 418	$ 2,235	$ 3,799	$ 1,721	$ 15,450	$ 18,500	$ 10,000	-45.9459%
101-44011-390	COUNCIL CONTRACTUAL	$ (713)	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL CONTRACTUAL & PROF SERV	$ (294)	$ 2,235	$ 3,799	$ 1,721	$ 15,450	$ 18,500	$ 10,000	-45.9459%
101-44011-530	COUNCIL CAP OUTLAY-MACH/EQUI	$ 13,130	$ -	$ 145,208	$ 6,200	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 84,772	$ 93,242	$ 212,344	$ 71,537	$ 76,535	$ 93,260	$ 88,360	-5.2541%

Miscellaneous	
LC Chamber	$ 15,000
LMC	$ 5,300
Miscellaneous	$ 1,000
	$ 21,300

City of Lake City
General Fund
City Administrator

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44022-100	CITY ADMIN SALARIES REGULAR	$ 108,483	$ 107,672	$ 109,075	$ 103,429	$ 135,048	$ 114,000	$ 115,000	0.8772%
101-44022-140	CITY ADMIN EMPL CONT - P E R A	$ 7,467	$ 7,512	$ 7,617	$ 5,354	$ 4,894	$ 8,550	$ 8,625	0.8772%
101-44022-150	CITY ADMIN FICA	$ 7,546	$ 7,573	$ 7,672	$ 6,867	$ 9,260	$ 8,721	$ 8,798	0.8772%
101-44022-160	CITY ADMIN GROUP HEALTH INSURA	$ 11,038	$ 12,828	$ 15,649	$ 10,624	$ 8,500	$ 14,000	$ 16,875	20.5357%
101-44022-170	CITY ADMIN LONGEVITY	$ 250	$ 291	$ 333	$ 374	$ -	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 134,783	$ 135,876	$ 140,346	$ 126,648	$ 157,702	$ 145,271	$ 149,298	2.7717%
101-44022-210	CITY ADMIN OPERATING SUPPLIES	$ 196	$ 136	$ 1,265	$ 768	$ 2,279	$ 1,400	$ 1,200	-14.2857%
101-44022-220	CITY ADMIN MAINT & REPAIR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44022-240	CITY ADMIN BOOKS/PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44022-310	CITY ADMIN COMMUNICATION	$ 889	$ 925	$ 737	$ 104	$ 78	$ 1,000	$ 1,000	0.0000%
101-44022-320	CITY ADMIN TRAVEL, CONF, SCHOO	$ 2,574	$ 3,136	$ 4,688	$ 1,324	$ 404	$ 5,300	$ 5,000	-5.6604%
101-44022-321	CITY ADMIN BUSINESS MEALS	$ -	$ -	$ -	$ -	$ 21	$ 500	$ 300	-40.0000%
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	$ -	$ 350	$ 400	14.2857%
101-44022-410	CITY ADMIN WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 3,660	$ 4,395	$ 6,690	$ 9,572	$ 2,783	$ 8,550	$ 7,900	-7.6023%
101-44022-300	CITY ADMIN PROFESSIONAL SERV	$ 1,547	$ 648	$ 639	$ -	$ -	$ 1,200	$ 1,200	0.0000%
101-44022-390	CITY ADMIN CONTRACTUAL	$ -	$ -	$ -	$ 20,339	$ 1,199	$ -		#DIV/0!
	TOTAL CONTRACTUAL & PROF SERV	$ 1,547	$ 648	$ 639	$ 20,339	$ 1,199	$ 1,200	$ 1,200	0.0000%
101-44022-530	CITY ADMIN CAPITAL OUTLAY-MACH	$ 348,880	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL OPERATING BUDGET	$ 488,870	$ 140,919	$ 147,675	$ 156,559	$ 161,684	$ 155,021	$ 158,398	2.1781%

Travel Schools and Conferences

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	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44051-100	CLERK FIN SALARIES-REGULAR	$ 143,972	$ 174,913	$ 193,374	$ 204,090	$ 197,944	$ 230,000	$ 247,000	7.3913%
101-44051-110	CLERK FIN OVERTIME	$ 94	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-120	CLERK FIN SALARIES-TEMPORARY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-140	CLERK FIN PERA	$ 12,557	$ 11,752	$ 13,241	$ 14,399	$ 14,687	$ 17,250	$ 18,525	7.3913%
101-44051-150	CLERK FIN FICA	$ 10,271	$ 9,904	$ 12,722	$ 14,072	$ 13,989	$ 17,595	$ 18,896	7.3913%
101-44051-160	CLERK FIN GROUP HEALTH INSURAN	$ 51,549	$ 40,298	$ 29,289	$ 28,734	$ 29,943	$ 35,000	$ 30,790	-12.0297%
101-44051-170	CLERK FIN LONGEVITY	$ 582	$ 665	$ 749	$ 832	$ 915	$ 916	$ 1,000	9.1703%
	TOTAL PERSONNEL	$ 219,027	$ 237,531	$ 249,374	$ 262,127	$ 257,478	$ 300,761	$ 316,210	5.1367%
101-44051-210	CLERK FIN OPERATING SUPPLIES	$ 4,468	$ 4,617	$ 5,288	$ 3,429	$ 1,941	$ 6,000	$ 5,000	-16.6667%
101-44051-220	CLERK FIN MAINT & REPAIR	$ -	$ -	$ -	$ 20	$ -	$ -	$ -	#DIV/0!
101-44051-240	CLERK FIN BOOKS/PERIODICALS	$ 102	$ -	$ -	$ -	$ -	$ 250	$ 250	0.0000%
101-44051-310	CLERK FIN COMMUNICATION	$ 6,551	$ 5,655	$ 5,262	$ 2,683	$ 1,270	$ 6,800	$ 6,000	-11.7647%
101-44051-320	CLERK FIN TRAVEL, CONF, SCHOOL	$ 12,142	$ 7,637	$ 8,577	$ 14,235	$ 14,439	$ 13,000	$ 14,975	15.1923%
101-44051-340	CLERK FIN PRINTING/PUBLISHING	$ 185	$ 392	$ 337	$ 261	$ 166	$ 400	$ 350	-12.5000%
101-44051-360	CLERK FIN UTILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-380	CLERK FIN RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-400	CLERK FIN MISCELLANEOUS	$ 6,870	$ 2,113	$ 187	$ 1,713	$ 204	$ 3,000	$ 2,000	-33.3333%
101-44051-401	CLERK FIN JEWEL DEV FUND CLEAR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-402	CLERK FIN BUDS N BLOOMS EXPEND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-404	CLERK FIN GEN BALLROOM EXPEND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-405	CLERK FIN LODGING TAX EXPEND	$ 51,577	$ 55,000	$ 54,568	$ 57,644	$ 31,064	$ 55,000	$ 55,000	0.0000%
101-44051-410	CLERK FIN WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-420	CLERK FIN VEHICLE INS.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-430	CLERK FIN GENERAL LIABLTY INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44051-850	CLERK FIN GENERAL SALES TAX	$ -	$ 1,094	$ 327	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 81,895	$ 76,508	$ 74,546	$ 79,985	$ 49,085	$ 84,450	$ 83,575	-1.0361%
101-44051-300	CLERK FIN PROFESSIONAL SERVICE	$ 679	$ 757	$ 657	$ 769	$ 213	$ 900	$ 1,000	11.1111%
101-44051-390	CLERK FIN CONTRACTUAL	$ 10,663	$ 10,659	$ 10,310	$ 11,490	$ 11,537	$ 11,500	$ 11,500	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 11,341	$ 11,416	$ 10,967	$ 12,259	$ 11,750	$ 12,400	$ 12,500	0.8065%
101-44051-530	CLERK FIN CAPITAL OUTLAY-MACH/	$ 14,000	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 326,263	$ 325,455	$ 334,887	$ 354,370	$ 318,313	$ 397,611	$ 412,285	3.6906%

* denotes needed for certifications

	Dues
AICPA - American Institute of CPA's	$ 200
CMA - Certified Management Accountant	$ 220
MNCPA - Minnesota Society of CPA's	$ 265
NDCPA -North Dakota Board of CPA's (CPA License)	$ 85
MCFOA-MN - MN Clks & Fin Off Assn	$ 70
MNGFOA - Minnesota Govt Fin Off	$ 120
City Clerks	$ 115
	$ 1,075
MMUA	$ 1,600

Travel School Conf		
* MCFOA	$ 800	$ 800
* Adv Clerk Conf	$ 500	$ 500
Clerk Conf	$ 1,000	$ 1,000
Civic Symposium	$ 1,000	$ 1,500
Region 6 Training	$ 200	$ 200
Software Training	$ 500	$ 750
*GFOA Conference	$ 1,985	$ 2,000
*MNGFOA	$ 1,000	$ 1,500
IIMC	$ 2,000	$ 2,000
IMA Regional Conference		$ 500
League of MN Cities Annual Conference	$ 1,200	$ 1,200
State Auditors	$ 350	$ 350
Training	$ 10,535	$ 12,300
Dues	$ 1,075	$ 1,075
MMUA	$ 1,600	$ 1,600
	$ 13,210	$ 14,975

City of Lake City
General Fund
Elections

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 YTD Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44040-120	ELECTIONS SALARIES TEMPORARY	$ -	$ 8,093	$ -	$ 8,126	$ -	$ -	$ 9,000	#DIV/0!
	TOTAL PERSONNEL	$ -	$ 8,093	$ -	$ 8,126	$ -	$ -	$ 9,000	#DIV/0!
101-44040-210	ELECTIONS OPERATING SUPPLIES	$ -	$ 1,575	$ 1,291	$ 1,820	$ 13	$ 1,000	$ 2,200	120.0000%
101-44040-320	ELECTIONS TRAVEL, CONF, SCHOOL	$ -	$ 106	$ -	$ 61	$ -	$ -	$ 200	#DIV/0!
101-44040-340	ELECTIONS PRINTING/PUBLISHING	$ -	$ 71	$ -	$ 436	$ -	$ -	$ 500	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ -	$ 1,752	$ 1,291	$ 2,317	$ 13	$ 1,000	$ 2,900	190.0000%
101-44040-390	ELECTIONS CONTRACTUAL	$ 1,259	$ 495	$ 1,040	$ 1,560	$ 1,228	$ 1,300	$ 2,000	53.8462%
	TOTAL CONTRACTUAL & PROF SERV	$ 1,259	$ 495	$ 1,040	$ 1,560	$ 1,228	$ 1,300	$ 2,000	53.8462%
101-44040-530	ELECTIONS CAP OUTLAY-MACH/E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 1,259	$ 10,339	$ 2,331	$ 12,003	$ 1,240	$ 2,300	$ 13,900	504.3478%

City of Lake City
General Fund
Auditing

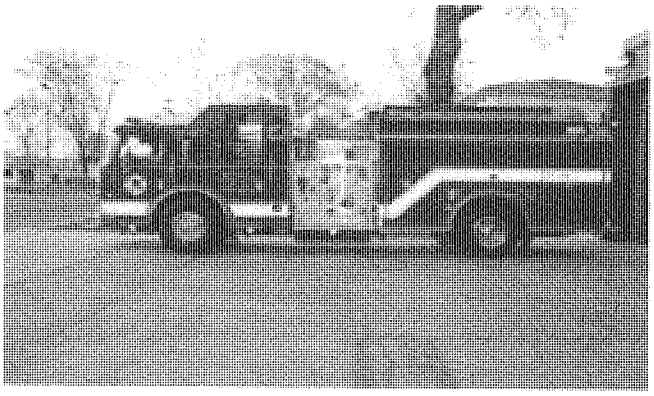
Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44055-210	AUDIT OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44055-340	AUDIT PRINTING/PUBLISHING	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44055-400	AUDIT MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44055-390	AUDIT CONTRACTUAL	$ 37,854	$ 34,750	$ 30,321	$ 23,400	$ 22,785	$ 35,000	$ 35,000	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 37,854	$ 34,750	$ 30,321	$ 23,400	$ 22,785	$ 35,000	$ 35,000	0.0000%
	TOTAL OPERATING BUDGET	$ 37,854	$ 34,750	$ 30,321	$ 23,400	$ 22,785	$ 35,000	$ 35,000	0.0000%

City of Lake City
General Fund
Legal

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44060-310	LEGAL COMMUNICATION - PROSECUT	$ 8,053	$ 12,145	$ 5,022	$ 3,453	$ -	$ 5,200	$ 4,800	-7.6923%
101-44060-311	Legal COMMUNICATION - CIVIL				$ 226	$ -	$ 7,000	$ 6,500	-7.1429%
101-44060-320	LEGAL TRAVEL, CONF, SCHOOL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 8,053	$ 12,145	$ 5,022	$ 3,680	$ -	$ 12,200	$ 11,300	-7.3770%
101-44060-300	LEGAL PROF PROSECUTION	$ 17,480	$ 6,410	$ 15,597	$ -	$ -	$ 3,000	$ 3,000	0.0000%
101-44060-301	LEGAL PROF CIVIL				$ 20,976	$ 11,563	$ 10,000	$ 28,000	180.0000%
101-44060-390	LEGAL CONTRACT PROSECUTION	$ 67,500	$ 68,375	$ 83,042	$ 42,000	$ 29,633	$ 42,000	$ 30,000	-28.5714%
101-44060-391	LEGAL CONTRACT CIVIL				$ 51,000	$ 38,250	$ 60,000	$ 60,000	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 84,980	$ 74,785	$ 98,640	$ 113,976	$ 79,446	$ 115,000	$ 121,000	5.2174%
	TOTAL OPERATING BUDGET	$ 93,034	$ 86,930	$ 103,662	$ 117,656	$ 79,446	$ 127,200	$ 132,300	4.0094%

City of Lake City
General Fund
Planning

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 YTD Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44091-100	PLANNING SALARIES-REGULAR	$ 174,675	$ 164,908	$ 171,399	$ 183,778	$ 159,435	$ 190,500	$ 198,000	3.9370%
101-44091-110	PLANNING SALARIES-OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44091-140	PLANNING EMPLR CONT PERA	$ 11,790	$ 11,899	$ 12,440	$ 13,212	$ 12,032	$ 13,811	$ 14,850	7.5230%
101-44091-150	PLANNING FICA	$ 12,359	$ 11,807	$ 12,295	$ 13,237	$ 11,207	$ 14,573	$ 15,147	3.9388%
101-44091-160	PLANNING GROUP HEALTH INSURA	$ 28,865	$ 30,233	$ 30,418	$ 29,614	$ 28,741	$ 27,000	$ 30,150	11.6667%
101-44091-170	PLANNING LONGEVITY	$ 666	$ 499	$ 1,040	$ 1,165	$ 998	$ 1,290	$ 1,415	9.6899%
	TOTAL PERSONNEL	$ 228,354	$ 219,346	$ 227,591	$ 241,006	$ 212,414	$ 247,174	$ 259,562	5.0119%
101-44091-210	PLANNING OPERATING SUPPLIES	$ 1,791	$ 2,514	$ 2,379	$ 1,986	$ 842	$ 2,500	$ 2,500	0.0000%
101-44091-240	PLANNING BOOKS/PERIODCALS	$ -	$ 264	$ -	$ -	$ -	$ 400	$ 400	0.0000%
101-44091-310	PLANNING COMMUNICATION	$ 4,087	$ 4,014	$ 3,586	$ 1,346	$ 833	$ 4,000	$ 4,000	0.0000%
101-44091-320	PLANNING TRAVEL, CONF, SCHOOL	$ 2,988	$ 3,041	$ 2,714	$ 2,588	$ 2,872	$ 3,625	$ 3,625	0.0000%
101-44091-340	PLANNING PRINTING/PUBLISHING	$ 3,027	$ 1,389	$ 2,849	$ 1,167	$ 1,553	$ 3,000	$ 3,000	0.0000%
101-44091-350	PLANNING CODE ENFORCEMENT	$ 1,571	$ 534	$ 834	$ 19,387	$ 24	$ 1,000	$ 1,000	0.0000%
101-44091-370	PLANNING MAINT & REPAIR LABOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44091-380	PLANNING RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44091-400	PLANNING MISCELLANEOUS	$ 41	$ 320	$ 1,191	$ 85	$ 175	$ 1,000	$ 1,000	0.0000%
101-44091-410	PLANNING WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44091-900	#NUM!	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 13,505	$ 12,076	$ 13,552	$ 26,557	$ 6,298	$ 15,525	$ 15,525	0.0000%
101-44091-300	PLANNING PROFESSIONAL SERVICES	$ 234	$ 2,379	$ 1,013	$ 1,431	$ 250	$ 3,000	$ 3,000	0.0000%
101-44091-301	PLANNING BLDG PERMIT INSPCTR	$ 66,349	$ 33,172	$ 30,896	$ 56,535	$ 35,999	$ 50,000	$ 35,000	-30.0000%
101-44091-390	PLANNING CONTRACTUAL	$ 3,501	$ 2,718	$ 2,958	$ 3,294	$ 2,821	$ 3,500	$ 3,500	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 70,083	$ 38,270	$ 34,867	$ 61,259	$ 39,070	$ 56,500	$ 41,500	-26.5487%
	TOTAL OPERATING BUDGET	$ 311,942	$ 269,691	$ 276,010	$ 328,823	$ 257,782	$ 319,199	$ 316,587	-0.8183%
	Revenues								
101-34091-33122	PLANNING COPIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34091-33180	PLANNING-REFUNDS/REIMB.	$ -	$ 573	$ 340	$ 1,415	$ 349	$ -	$ -	#DIV/0!
101-34091-33220	PLANNING MECH/PLUMBER PERMITS	$ 3,991	$ -	$ -	$ -	$ 160	$ 1,000	$ -	-100.0000%
101-34091-33221	PLANNING BLD PERMITS/DEMOLITIO	$ 69,961	$ 36,692	$ 35,095	$ 61,698	$ 43,846	$ 65,000	$ 35,000	-46.1538%
101-34091-33222	PLANNING VARIANCES	$ 1,200	$ 750	$ 300	$ 400	$ 300	$ 850	$ 600	-29.4118%
101-34091-33223	PLANNING APPLICATIONS	$ 400	$ 300	$ 950	$ 1,289	$ 750	$ 1,500	$ 1,200	-20.0000%
101-34091-33224	PLANNING ZONING PERMITS	$ 1,373	$ 1,070	$ 715	$ 740	$ 370	$ 800	$ 800	0.0000%
101-34091-33225	PLANNING-CODE ENFORCEMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34091-33226	PLANNING GRADING PERMITS	$ 415	$ 625	$ -	$ 392	$ 250	$ 500	$ 500	0.0000%
101-34091-33227	PLANNING - VACATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34091-33370	PLANNING - ADMIN FINES	$ 2,962	$ 250	$ 457	$ 55	$ 53	$ -	$ -	#DIV/0!
	TOTAL PLANNING REVENUE	$ 80,303	$ 40,260	$ 37,857	$ 65,988	$ 46,078	$ 69,650	$ 38,100	-45.2979%



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. Transfer requests now almost outnumber our emergency 911 calls for a combined total average of 800 calls a year. Lake City Ambulance provides in-house education for our ongoing certification needs along with providing education to outside entities for additional revenue sources. We recently helped achieve a Heart Safe Community award through community CPR education and AED training and support within our community.

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	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44110-100	POLICE SALARIES-REGULAR	$ 744,378	$ 693,562	$ 726,846	$ 726,628	$ 619,215	$ 742,000	$ 758,000	2.1563%
101-44110-110	POLICE SALARIES-OVERTIME	$ 22,382	$ 20,833	$ 21,623	$ 21,317	$ 17,838	$ 28,500	$ 24,000	-15.7895%
101-44110-120	POLICE SALARIES-TEMPORARY	$ 25,749	$ 20,195	$ 23,241	$ 26,517	$ 19,974	$ 30,500	$ 30,000	-1.6393%
101-44110-140	POLICE PERA	$ 100,121	$ 96,578	$ 97,247	$ 106,806	$ 96,983	$ 121,752	$ 130,000	6.7744%
101-44110-150	POLICE FICA	$ 14,254	$ 14,540	$ 14,837	$ 16,790	$ 14,751	$ 13,217	$ 15,500	17.2732%
101-44110-160	POLICE GROUP HEALTH INSURANCE	$ 132,971	$ 138,112	$ 148,008	$ 119,433	$ 120,480	$ 125,000	$ 135,000	8.0000%
101-44110-170	POLICE LONGEVITY	$ 4,701	$ 5,075	$ 5,117	$ 4,243	$ 4,968	$ 4,850	$ 5,200	7.2165%
	TOTAL PERSONNEL	$ 1,044,557	$ 988,896	$ 1,036,920	$ 1,021,734	$ 894,210	$ 1,065,819	$ 1,097,700	2.9912%
101-44110-210	POLICE OPERATING SUPPLIES	$ 33,356	$ 34,341	$ 32,746	$ 39,876	$ 23,009	$ 37,000	$ 37,500	1.3514%
101-44110-220	POLICE MAINT & REPAIR	$ 14,834	$ 12,143	$ 7,447	$ 9,808	$ 5,740	$ 14,000	$ 14,000	0.0000%
101-44110-230	POLICE TOOLS/EQUIP	$ -	$ 540	$ 6,777	$ 487	$ 172	$ 500	$ 500	0.0000%
101-44110-240	POLICE BOOKS/PERIODICALS	$ -	$ -	$ 164	$ 152	$ 35	$ 200	$ 200	0.0000%
101-44110-270	POLICE UNIFORM	$ 7,866	$ 10,988	$ 14,792	$ 10,484	$ 11,515	$ 11,800	$ 11,800	0.0000%
101-44110-310	POLICE COMMUNICATION	$ 10,516	$ 9,411	$ 13,412	$ 13,874	$ 7,257	$ 14,500	$ 14,500	0.0000%
101-44110-320	POLICE TRAVEL, CONF, SCHOOL	$ 5,914	$ 15,579	$ 10,499	$ 10,126	$ 6,449	$ 9,500	$ 10,000	5.2632%
101-44110-321	POLICE SAFE DRVNG PRGM TRNG	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44110-340	POLICE PRINTING/PUBLISHING	$ 207	$ 251	$ 393	$ 357	$ 396	$ 400	$ 400	0.0000%
101-44110-360	POLICE UTILITIES	$ -	$ -	$ -	$ 30,818	$ -	$ -		#DIV/0!
101-44110-380	POLICE RENTAL	$ 70	$ 70	$ 78	$ 84	$ -	$ 100	$ 100	0.0000%
101-44110-400	POLICE MISCELLANEOUS	$ 994	$ 1,186	$ 21,084	$ 30,483	$ -	$ 1,500	$ 1,500	0.0000%
101-44110-410	POLICE WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44110-420	POLICE VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44110-430	POLICE GENERAL LIABILITY INSUR	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44110-460	POLICE GENERAL LIABILITY INSUR	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 73,756	$ 84,509	$ 107,392	$ 146,547	$ 54,573	$ 89,500	$ 90,500	1.1173%
101-44110-300	POLICE PROFESSIONAL SERVICES	$ 716	$ 2,119	$ 1,883	$ 575	$ 540	$ 2,750	$ 2,750	0.0000%
101-44110-390	POLICE CONTRACTUAL	$ 12,586	$ 10,856	$ 12,764	$ 7,410	$ 6,320	$ 13,000	$ 13,000	
101-44110-391	POLICE - DRUG TASK FORCE	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000	#DIV/0!
	TOTAL CONTRACTUAL & PROF SERV	$ 13,302	$ 12,974	$ 14,647	$ 7,985	$ 6,860	$ 15,750	$ 21,750	38.0952%
101-44110-530	POLICE CAPITAL OUTAY-MACH/EQUI	$ 28,426	$ 49,397	$ 30,377	$ 49,136	$ 28,427	$ 28,000	$ 42,000	50.0000%
101-44110-900	POLICE PROJECTS/PROGRAMS	$ 214	$ 924	$ 1,820	$ 1,846	$ 434	$ 1,800	$ 1,800	0.0000%
	TOTAL OPERATING BUDGET	$ 1,160,254	$ 1,136,701	$ 1,191,155	$ 1,227,248	$ 984,503	$ 1,200,869	$ 1,253,750	4.4036%
101-34110-33162	POLICE DONATIONS	$ 3,460	$ 355	$ 10,000	$ 950	$ -	$ 500	$ -	-100.0000%
101-34110-33321	POLICE COPIES	$ 629	$ 1,081	$ 641	$ 1,196	$ 566	$ 700	$ 750	7.1429%
101-34110-33328	POLICE KENNELS FOOD & CARE	$ 725	$ 180	$ 345	$ 263	$ 65	$ 200	$ 250	25.0000%
101-34110-33342	POLICE COPS GRANT	$ 36,595	$ 34,092	$ 35,644	$ 44,558	$ 33,905	$ 35,600	$ 38,000	6.7416%
101-34110-33354	POLICE STATE AID	$ 73,642	$ 66,617	$ 69,045	$ 72,352	$ 79,756	$ 68,000	$ 68,000	0.0000%
101-34110-33370	POLICE - ADMINISTRATIVE FINES	$ 580	$ -	$ 100	$ 125	$ -	$ -	$ -	#DIV/0!
101-34110-33371	POLICE FINES-PARKING	$ 5,955	$ 3,155	$ 4,520	$ 2,265	$ 2,070	$ 4,000	$ 4,000	0.0000%
101-34110-33372	POLICE FINES-COURT	$ 19,513	$ 23,376	$ 55,298	$ 28,200	$ 23,071	$ 25,000	$ 26,000	4.0000%
101-34110-33377	POLICE FORFEITURE FUNDS	$ (5,893)	$ 250	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34110-33380	POLICE SAFE DRIVING PROGRM FEE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34110-33524	POLICE MISCELLANEOUS	$ -	$ 16,199	$ 4,671	$ 7,552	$ 11,474	$ -	$ -	#DIV/0!
	TOTAL POLICE REVENUE	$ 135,207	$ 145,306	$ 180,264	$ 157,460	$ 150,907	$ 134,000	$ 137,000	2.2388%

City of Lake City
General Fund
Animal Control

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44196-100	ANIMAL CONTROL SALARIES-REGULA	$ 3,734	$ 3,894	$ 4,139	$ 4,496	$ 3,899	$ 4,250	$ 4,500	5.8824%
101-44196-140	ANIMAL CONT EMPYR CONT P E R A	$ 314	$ 282	$ 300	$ 316	$ 297	$ 308	$ 338	9.5779%
101-44196-150	ANIMAL CONTROL FICA	$ 304	$ 273	$ 291	$ 316	$ 289	$ 325	$ 344	5.9231%
101-44196-160	ANIMAL CONTROL-GROUP HEALTH IN	$ 1,217	$ 987	$ 929	$ 928	$ 910	$ 900	$ 960	6.6667%
101-44196-170	ANIMAL CONTROL LONGEVITY	$ -	$ -	$ -	$ -	$ 65	$ -	$ 70	#DIV/0!
	TOTAL PERSONNEL	$ 5,568	$ 5,436	$ 5,659	$ 6,057	$ 5,460	$ 5,783	$ 6,212	7.4140%
101-44196-210	ANIMAL CONTROL OPERATING SUPPL	$ 162	$ 224	$ 102	$ 7	$ -	$ 250	$ -	-100.0000%
101-44196-220	ANIMAL CONTROL MAINT & REPAIR	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	-100.0000%
101-44196-230	ANIMAL CONTROL TOOLS/EQUIP	$ 60	$ -	$ -	$ -	$ -	$ 50	$ -	-100.0000%
101-44196-310	ANIMAL CONTROL COMMUNICATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44196-320	ANIMAL CONTROL TRAVEL, CONF, S	$ -	$ -	$ -	$ -	$ 1	$ 200	$ -	-100.0000%
101-44196-340	ANIMAL CONTROL PRINTING/PUBLIS	$ -	$ -	$ -	$ -	$ -	$ 75	$ -	-100.0000%
101-44196-360	ANIMAL CONTROL UTILITIES	$ -	$ -	$ -	$ 3,763	$ -	$ -	$ -	#DIV/0!
101-44196-400	ANIMAL CONTROL MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44196-430	ANIMAL CONTROL GEN LIAB INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 222	$ 224	$ 102	$ 3,770	$ 1	$ 675	$ -	-100.0000%
101-44196-390	ANIMAL CONTROL CONTRACTUAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL CONTRACTUAL & PROF SERV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL OPERATING BUDGET	$ 5,790	$ 5,660	$ 5,761	$ 9,827	$ 5,461	$ 6,458	$ 6,212	-3.8131%

City of Lake City
General Fund
Fire

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease	
101-44120-120	FIRE SALARIES-TEMPORARY	$ 94,439	$ 77,343	$ 80,603	$ 80,874	$ 67,832	$ 97,600	$ 98,000	0.4098%	
101-44120-140	FIRE PERA	$ 330	$ 164	$ 149	$ 240	$ 230	$ 200	$ 300	50.0000%	
101-44120-150	FIRE FICA	$ 6,087	$ 6,115	$ 6,028	$ 6,076	$ 5,103	$ 7,466	$ 7,497	0.4152%	
101-44120-160	FIRE GROUP HEALTH INSURANCE	$ 50	$ 81	$ 495	$ 306	$ 77	$ 100	$ 500	400.0000%	
	TOTAL PERSONNEL	$ 100,905	$ 83,702	$ 87,276	$ 87,496	$ 73,242	$ 105,366	$ 106,297	0.8836%	
101-44120-210	FIRE OPERATING SUPPLIES	$ 14,514	$ 10,751	$ 24,415	$ 18,222	$ 13,009	$ 17,571	$ 17,000	-3.2518%	
101-44120-220	FIRE MAINT & REPAIR	$ 23,462	$ 22,563	$ 20,134	$ 13,739	$ 12,600	$ 22,000	$ 23,000	4.5455%	
101-44120-230	FIRE TOOLS/EQUIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44120-240	FIRE BOOKS/PERIODICALS	$ 397	$ -	$ -	$ 142	$ -	$ 450	$ -	-100.0000%	
101-44120-270	FIRE UNIFORM	$ -	$ 1,015	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44120-310	FIRE COMMUNICATION	$ 2,292	$ 2,371	$ 3,122	$ 3,519	$ 2,539	$ 5,000	$ 4,800	-4.0000%	
101-44120-320	FIRE TRAVEL, CONF, SCHOOL	$ 8,247	$ 7,572	$ 6,300	$ 6,088	$ 5,183	$ 8,000	$ 7,500	-6.2500%	
101-44120-340	FIRE PRINTING/PUBLISHING	$ (404)	$ 100	$ 40	$ 321	$ 230	$ 500	$ 450	-10.0000%	
101-44120-360	FIRE UTILITIES	$ -	$ -	$ -	$ 18,875	$ -	$ -	$ -	#DIV/0!	
101-44120-380	FIRE RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44120-400	FIRE MISCELLANEOUS	$ -	$ -	$ 115	$ 935	$ 935	$ 200	$ 150	-25.0000%	
101-44120-409	FIRE DEPT RELIEF ASSN. CONTRI	$ 123,394	$ 55,352	$ 71,208	$ 71,756	$ -	$ 71,000	$ 72,000	1.4085%	Includes State aid portion
101-44120-410	FIRE WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44120-420	FIRE VEHICLE INSURANCE	$ -	$ 935	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44120-430	FIRE GENERAL LIABILITY INSURAN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
	TOTAL SUPPLIES, GOODS & SERVICES	$ 171,902	$ 100,659	$ 125,333	$ 133,596	$ 34,496	$ 124,721	$ 124,900	0.1432%	
101-44120-300	FIRE PROFESSIONAL SERVICES	$ 2,575	$ 3,000	$ 2,395	$ 2,916	$ 2,087	$ 2,500	$ 2,800	12.0000%	
101-44120-390	FIRE CONTRACTUAL	$ 43	$ 263	$ 405	$ 400	$ -	$ -	$ -	#DIV/0!	
	TOTAL CONTRACTUAL & PROF SERV	$ 2,618	$ 3,263	$ 2,800	$ 3,316	$ 2,087	$ 2,500	$ 2,800	12.0000%	
101-44120-510	FIRE CAPITAL OUTLAY-BUILDING	$ -	$ -	$ -	$ -					
101-44120-530	FIRE CAPITAL OUTLAY-MACH/EQUIP	$ 80,888	$ -	$ 292,845	$ 19,276	$ 108,568	$ 130,702	$ 118,702	-9.1812%	
	TOTAL CAPITAL OUTLAY	$ 80,888	$ -	$ 292,845	$ 19,276	$ 108,568	$ 130,702	$ 118,702	-9.1812%	
	TOTAL OPERATING BUDGET	$ 356,313	$ 187,625	$ 508,254	$ 243,684	$ 218,393	$ 363,289	$ 352,699	-2.9151%	
101-34120-33162	FIRE DONATIONS	$ -	$ 1,000	$ 9,120	$ 4,050	$ 1,571	$ 1,571	$ -	-100.0000%	
101-34120-33163	FIRE - GRANTS	$ -	$ -	$ -	$ -	$ 2,000	$ -	$ -	#DIV/0!	
101-34120-33422	FIRE DEPT RELIEF ASSOCIATION	$ 33,676	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-34120-33425	FIRE CALLS	$ 2,000	$ 175	$ 350	$ 240	$ -	$ 500	$ 500	0.0000%	
101-34120-33426	FIRE CONTRACTS	$ 52,562	$ 55,613	$ 53,208	$ 51,065	$ 58,036	$ 55,000	$ 52,000	-5.4545%	
101-34120-33455	FIRE STATE AID	$ 1,020	$ 35,406	$ 50,483	$ 51,031	$ 53,216	$ 50,000	$ 50,000	0.0000%	
101-34120-33524	FIRE DEPT. MISCELLANEOUS	$ 3,115	$ 1,066	$ 2,992	$ 240	$ 2,429	$ -	$ -	#DIV/0!	
	TOTAL FIRE REVENUE	$ 92,373	$ 93,260	$ 116,152	$ 106,626	$ 117,253	$ 107,071	$ 102,500	-4.2695%	

City of Lake City
General Fund
Ambulance

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44140-100	AMBULANCE SALARIES-REGULAR	$ 277,893	$ 277,515	$ 274,159	$ 270,742	$ 282,811	$ 316,000	$ 338,000	6.9620%
101-44140-110	AMBULANCE OVERTIME	$ (2,967)	$ 19,569	$ 25,898	$ 29,861	$ 18,549	$ 31,900	$ 32,000	0.3135%
101-44140-120	AMBULANCE SALARIES-TEMPORARY	$ 80,843	$ 80,412	$ 71,755	$ 65,397	$ 48,304	$ 97,767	$ 98,000	0.2383%
101-44140-140	AMBULANCE PERA	$ 21,084	$ 24,539	$ 24,173	$ 23,498	$ 22,545	$ 32,311	$ 33,000	2.1324%
101-44140-150	AMBULANCE FICA	$ 25,606	$ 26,847	$ 27,972	$ 27,484	$ 26,074	$ 29,086	$ 36,000	23.7709%
101-44140-160	AMBULANCE GROUP HEALTH INSURAN	$ 31,731	$ 42,312	$ 38,568	$ 32,119	$ 34,497	$ 32,000	$ 40,000	25.0000%
101-44140-170	AMBULANCE-LONGEVITY	$ -	$ 250	$ 291	$ 541	$ 832	$ 832	$ 960	15.3846%
	TOTAL PERSONNEL	$ 434,189	$ 471,443	$ 462,816	$ 449,642	$ 433,612	$ 539,896	$ 577,960	7.0502%
101-44140-210	AMBULANCE OPERATING SUPPLIES	$ 38,612	$ 34,594	$ 37,927	$ 32,661	$ 27,640	$ 37,000	$ 37,000	0.0000%
101-44140-220	AMBULANCE MAINT & REPAIR	$ 7,900	$ 10,688	$ 7,164	$ 4,930	$ 7,880	$ 9,000	$ 8,000	-11.1111%
101-44140-240	AMBULANCE BOOKS/PERIODICALS	$ 4,446	$ 3,482	$ 1,577	$ 1,622	$ 736	$ 1,000	$ 1,000	0.0000%
101-44140-270	AMBULANCE UNIFORM	$ 2,189	$ 1,947	$ 1,758	$ 1,402	$ 799	$ 2,500	$ 2,500	0.0000%
101-44140-310	AMBULANCE COMMUNICATION	$ 5,932	$ 6,869	$ 6,465	$ 3,918	$ 2,796	$ 5,000	$ 7,000	40.0000%
101-44140-320	AMBULANCE TRAVEL, CONF, SCHOOL	$ 4,708	$ 7,803	$ 4,316	$ 2,471	$ 3,914	$ 7,000	$ 4,500	-35.7143%
101-44140-321	AMBULANCE TRAINING CLASSES	$ -	$ -	$ -	$ 90	$ -	$ -	$ -	#DIV/0!
101-44140-330	AMBULANCE ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44140-340	AMBULANCE PRINTING/PUBLISHING	$ 385	$ 134	$ 312	$ 231	$ 8	$ 400	$ 400	0.0000%
101-44140-360	AMBULANCE UTILITIES	$ -	$ -	$ -	$ 39,981	$ -	$ -	$ -	#DIV/0!
101-44140-380	AMBULANCE RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44140-400	AMBULANCE MISCELLANEOUS	$ 735	$ 1,326	$ 598	$ 85	$ -	$ -	$ 100	#DIV/0!
101-44140-410	AMBULANCE WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44140-420	AMBULANCE VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44140-430	AMBULANCE GENERAL LIABILITY IN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44140-501	AMBULANCE STAFF QUARTERS	$ -	$ -	$ 573	$ 2,710	$ 2,229	$ 3,000	$ 3,000	0.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 64,907	$ 66,842	$ 60,689	$ 90,100	$ 46,002	$ 64,900	$ 63,500	-2.1572%
101-44140-300	AMBULANCE PROFESSIONAL SERVICE	$ 6,000	$ 5,331	$ 4,069	$ 6,934	$ 6,211	$ 7,000	$ 8,000	14.2857%
101-44140-390	AMBULANCE CONTRACTUAL	$ 20,080	$ 21,116	$ 18,005	$ 19,132	$ 14,369	$ 20,000	$ 20,000	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 26,080	$ 26,447	$ 22,074	$ 26,066	$ 20,581	$ 27,000	$ 28,000	3.7037%
101-44140-510	AMBULANCE CAPITAL OUTLAY-BUILD	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44140-530	AMBULANCE CAPITAL OUTLAY-MACH/	$ 46,162	$ 27,278	$ 245,173	$ 26,264	$ 10,753	$ 64,889	$ 42,589	-34.3664%
	TOTAL CAPITAL OUTLAY	$ 46,162	$ 27,278	$ 245,173	$ 26,264	$ 10,753	$ 64,889	$ 42,589	-34.3664%
	TOTAL OPERATING BUDGET	$ 571,338	$ 592,010	$ 790,753	$ 592,072	$ 510,948	$ 696,685	$ 712,049	2.2053%
101-34140-33162	AMBULANCE DONATIONS	$ 1,000	$ 600	$ 1,000	$ 1,000	$ 688	$ -	$ -	#DIV/0!
101-34140-33522	AMBULANCE-RESIDENTIAL CALL	$ 367,541	$ 489,135	$ 454,337	$ 412,627	$ 361,889	$ 450,000	$ 450,000	0.0000%
101-34140-33523	AMBULANCE CONTRACTS	$ 33,366	$ 29,292	$ 18,082	$ 11,024	$ 14,118	$ 17,000	$ 17,000	0.0000%
101-34140-33524	AMBULANCE MISCELLANEOUS	$ 8,541	$ 1,374	$ 12,299	$ 3,008	$ 3,921	$ 500	$ 500	0.0000%
101-34140-33529	AMBULANCE TRAINING	$ 14,239	$ 5,577	$ 13,701	$ 3,065	$ 6,900	$ 4,500	$ 4,500	0.0000%
	TOTAL AMBULANCE REVENUE	$ 424,687	$ 525,978	$ 499,418	$ 430,724	$ 387,516	$ 472,000	$ 472,000	0.0000%

City of Lake City
General Fund
Emergency Management

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44191-120	EMERGENCY PRE SALARIES-TEMPORA	$ 6,728	$ 13,302	$ 15,200	$ 15,200	$ 14,672	$ 20,500	$ 20,910	2.0000%
101-44191-150	EMERGENCY PREP FICA	$ 515	$ 1,018	$ 1,163	$ 1,163	$ 1,150	$ 1,568	$ 1,600	2.0163%
	TOTAL PERSONNEL	$ 7,242	$ 14,320	$ 16,363	$ 16,363	$ 15,822	$ 22,068	$ 22,510	2.0012%
101-44191-210	EMERGENCY PRE OPERATING SUPPLI	$ 2,363	$ 2,984	$ 2,840	$ 2,320	$ 3,175	$ 3,000	$ 3,000	0.0000%
101-44191-220	EMERGENCY PRE MAINT & REPAIR	$ 5,033	$ 5,341	$ 4,925	$ 5,030	$ 2,990	$ 5,190	$ 5,200	0.1927%
101-44191-310	EMERGENCY PREP COMMUNICATION	$ 680	$ 739	$ 694	$ 1,453	$ 974	$ 1,750	$ 2,250	28.5714%
101-44191-320	EMERGENCY PRE TRAVEL, CONF, SC	$ 1,190	$ 516	$ 1,119	$ 935	$ 969	$ 1,000	$ 2,000	100.0000%
101-44191-340	EMERGENCY PRE PRINTING/PUBLISH	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44191-360	EMERGENCY PREP UTILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44191-380	EMERGENCY PREP RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 9,266	$ 9,580	$ 9,577	$ 9,738	$ 8,108	$ 10,940	$ 12,450	13.8026%
101-44191-300	EMERGENCY PRE PROFESSIONAL SER	$ 385	$ 371	$ 200	$ -	$ 130	$ 260	$ 260	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 385	$ 371	$ 200	$ -	$ 130	$ 260	$ 260	0.0000%
101-44191-530	EMERGENCY PRE CAPITAL OUTLAY-M	$ -	$ 42,736	$ 5,920	$ 15,664	$ (5,920)	$ -	$ -	#DIV/0!
	TOTAL OPERATING BUDGET	$ 16,893	$ 67,007	$ 32,060	$ 41,765	$ 18,139	$ 33,268	$ 35,220	5.8663%

City of Lake City
Streets and Parks

The street and park systems throughout the city is managed by the Public Works Fund. The revenue and expenditure 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 starting with the 2016 season.

City of Lake City
General Fund
Streets

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44212-100	STREETS SALARIES-REGULAR	$ 202,481	$ 189,817	$ 229,738	$ 244,327	$ 201,843	$ 247,000	$ 269,900	9.2713%
101-44212-110	STREETS SALARIES-OVERTIME	$ 4,119	$ 168	$ 515	$ 1,976	$ 1,085	$ 5,000	$ 4,500	-10.0000%
101-44212-120	STREETS SALARIES-TEMPORARY	$ 1,345	$ 997	$ 1,362	$ 925	$ 497	$ 1,200	$ 1,400	16.6667%
101-44212-140	STREETS PERA	$ 14,696	$ 13,363	$ 16,493	$ 17,476	$ 13,678	$ 18,357	$ 20,580	12.1098%
101-44212-150	STREETS FICA	$ 14,925	$ 13,764	$ 16,535	$ 17,294	$ 12,948	$ 20,682	$ 21,099	2.0148%
101-44212-160	STREETS GROUP HEALTH INSURANCE	$ 34,119	$ 31,448	$ 48,236	$ 40,552	$ 34,798	$ 40,000	$ 46,000	15.0000%
101-44212-170	STREETS LONGEVITY	$ 2,636	$ 2,758	$ 2,881	$ 3,378	$ 2,045	$ 2,112	$ 2,245	6.2973%
	TOTAL PERSONNEL	$ 274,322	$ 252,315	$ 315,759	$ 325,928	$ 266,894	$ 334,351	$ 365,724	9.3832%
101-44212-210	STREETS OPERATING SUPPLIES	$ 51,744	$ 35,881	$ 33,440	$ 49,795	$ 15,138	$ 65,000	$ 55,000	-15.3846%
101-44212-220	STREETS MAINT & REPAIR	$ 34,465	$ 13,468	$ 9,208	$ 25,076	$ 15,392	$ 28,500	$ 28,500	0.0000%
101-44212-230	STREETS TOOLS/EQUIP	$ 4,509	$ 5,069	$ 6,297	$ 3,604	$ 1,843	$ 5,000	$ 5,000	0.0000%
101-44212-240	STREETS BOOKS/PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44212-290	STREETS SUPPLIES MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44212-310	STREETS COMMUNICATION	$ 1,652	$ 1,296	$ 1,308	$ 1,112	$ 686	$ 1,700	$ 1,400	-17.6471%
101-44212-320	STREETS TRAVEL, CONF, SCHOOL	$ 640	$ 1,791	$ 1,840	$ 734	$ 500	$ 1,000	$ 1,200	20.0000%
101-44212-340	STREETS PRINTING/PUBLISHING	$ 465	$ 471	$ 323	$ 365	$ 332	$ 500	$ 500	0.0000%
101-44212-360	STREETS UTILITIES	$ -	$ -	$ -	$ 12,657	$ -	$ -		#DIV/0!
101-44212-380	STREETS RENTAL	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44212-400	STREETS MISCELLANEOUS	$ 20,718	$ -	$ -	$ (0)	$ -	$ -		#DIV/0!
101-44212-410	STREETS WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44212-420	STREETS VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44212-430	STREETS GENERAL LIABILITY INSU	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44212-450	STREETS - TREES	$ 11,481	$ 21,927	$ 20,114	$ 18,437	$ 21,861	$ 25,000	$ 25,000	0.0000%
101-44212-451	STREETS - SNOW REMOVAL	$ -	$ 32,869	$ 55,347	$ 72,033	$ 23,989	$ 80,000	$ 80,000	0.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 125,675	$ 112,771	$ 127,879	$ 183,813	$ 79,741	$ 206,700	$ 196,600	-4.8863%
101-44212-300	STREETS PROFESSIONAL SERVICES	$ 2,347	$ 8,711	$ 10,882	$ 7,997	$ 1,806	$ 8,000	$ 12,000	50.0000%
101-44212-302	STREET PROF SERV SPECIAL PROJ	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44212-390	STREETS CONTRACTUAL	$ 20,047	$ 3,691	$ 43,422	$ 49,594	$ 50,068	$ 50,000	$ 85,000	70.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 22,394	$ 12,402	$ 54,304	$ 57,591	$ 51,874	$ 58,000	$ 97,000	67.2414%
101-44212-500	STREETS CAPITAL OUTLAY-LAND	$ 10,899	$ -	$ -	$ -	$ 162,716	$ 223,000	$ -	-100.0000%
101-44212-510	STREETS CAPITAL OUTLAY-BUILD	$ -	$ -	$ -	$ -	$ 3,691	$ 18,000	$ 12,000	-33.3333%
101-44212-520	STREETS CAPITAL OUTLAY OTHER	$ 1,081	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44212-530	STREETS CAPITAL OUTLAY-MACH/EQ	$ 25,012	$ 75	$ 16,912	$ 171,898	$ -	$ 36,000	$ 36,000	0.0000%
	TOTAL CAPITAL OUTLAY	$ 36,992	$ 75	$ 16,912	$ 171,898	$ 166,407	$ 277,000	$ 48,000	-82.6715%
	TOTAL OPERATING BUDGET	$ 459,383	$ 377,562	$ 514,853	$ 739,229	$ 564,916	$ 876,051	$ 707,324	-19.2600%
101-34212-33524	STREET MISCELLANEOUS	$ 23,262	$ 1,363	$ 200	$ 6,026	$ 5,047	$ 1,500	$ 1,500	0.0000%
101-34212-33631	STREET SNOW REMOVAL	$ -	$ 1,075	$ 5,197	$ 5,360	$ 3,478	$ 4,000	$ 4,000	0.0000%
101-34212-33633	STREET COMM BRUSH DUMP FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34212-33634	STREET CURB CUT FEES	$ 1,975	$ 900	$ 2,237	$ 1,313	$ 750	$ 500	$ 500	0.0000%
101-34212-33659	STREET STATE AID ROADS	$ 56,577	$ 53,232	$ 52,641	$ 54,573	$ 61,714	$ 165,000	$ -	-100.0000%
101-34212-33681	STREET SHARED TAXES-WAB CO	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34212-33682	STREET SALE OF BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL STREET REVENUE	$ 81,814	$ 56,569	$ 60,275	$ 67,272	$ 70,988	$ 171,000	$ 6,000	-96.4912%

City of Lake City
General Fund
Parks

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44510-100	PARKS SALARIES-REGULAR	$ 61,389	$ 66,498	$ 74,203	$ 89,778	$ 83,770	$ 79,000	$ 86,000	8.8608%
101-44510-110	PARKS SALARIES-OVERTIME	$ -	$ -	$ -	$ 41	$ 62	$ 1,000	$ 500	-50.0000%
101-44510-120	PARKS SALARIES-TEMPORARY	$ 10,182	$ 10,622	$ 9,113	$ 9,545	$ 10,022	$ 13,000	$ 12,000	-7.6923%
101-44510-140	PARKS PERA	$ 4,407	$ 4,819	$ 5,488	$ 6,584	$ 6,352	$ 6,743	$ 6,800	0.8453%
101-44510-150	PARKS FICA	$ 5,261	$ 5,704	$ 6,225	$ 7,331	$ 7,007	$ 6,636	$ 7,535	13.5473%
101-44510-160	PARKS GROUP HEALTH INSURANCE	$ 9,587	$ 10,946	$ 10,628	$ 12,336	$ 14,722	$ 16,000	$ 17,600	10.0000%
101-44510-170	PARKS LONGEVITY	$ 693	$ 736	$ 780	$ 824	$ 867	$ 900	$ 950	5.5556%
	TOTAL PERSONNEL	$ 91,519	$ 99,326	$ 106,437	$ 126,437	$ 122,802	$ 123,279	$ 131,385	6.5753%
101-44510-210	PARKS OPERATING SUPPLIES	$ 22,070	$ 20,764	$ 28,241	$ 18,263	$ 12,942	$ 27,000	$ 27,000	0.0000%
101-44510-220	PARKS MAINT & REPAIR	$ 2,963	$ 7,896	$ 14,257	$ 2,357	$ 1,525	$ 9,000	$ 10,000	11.1111%
101-44510-230	PARKS TOOLS/EQUIP	$ 1,257	$ 1,071	$ 5,099	$ 565	$ 1,497	$ 2,000	$ 1,000	-50.0000%
101-44510-250	PARKS GAS & OIL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-280	SAFETY EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-290	PARKS SUPPLIES MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-310	PARKS COMMUNICATION	$ 344	$ 332	$ 336	$ 193	$ 51	$ 500	$ 500	0.0000%
101-44510-320	PARKS TRAVEL, CONF, SCHOOL	$ 175	$ 315	$ 378	$ 206	$ 333	$ 400	$ 400	0.0000%
101-44510-340	PARKS PRINTING/PUBLISHING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-360	PARKS UTILITIES	$ -	$ -	$ -	$ 76,627	$ -	$ -	$ -	#DIV/0!
101-44510-370	PARKS MAINT & REPAIR LABOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-380	PARKS RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-400	PARKS MISCELLANEOUS	$ -	$ -	$ (175)	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-410	PARKS WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-420	PARKS VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-430	PARKS GENERAL LIABILITY INSURA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44510-460	PARKS FIRE/EXTENDED COVERA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 26,808	$ 30,378	$ 48,135	$ 98,212	$ 16,348	$ 38,900	$ 38,900	0.0000%
101-44510-300	PARKS PROFESSIONAL SERVICES	$ 1,427	$ 675	$ 1,324	$ 4	$ 196	$ 1,800	$ 1,800	0.0000%
101-44510-390	PARKS CONTRACTUAL	$ 7,956	$ 769	$ 6,784	$ 983	$ 7,614	$ 7,500	$ 7,500	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 9,383	$ 1,444	$ 8,108	$ 987	$ 7,810	$ 9,300	$ 9,300	0.0000%
101-44510-500	PARKS CAPITAL OUTLAY-LAND	$ 11,700	$ 48,111	$ -	$ -	$ -	$ 39,050	$ -	-100.0000%
101-44510-510	PARKS CAPITAL OUTLAY-BUILDINGS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44510-530	PARKS CAPITAL OUTLAY-MACH/EQUI	$ 30,973	$ 5,905	$ 6,840	$ -	$ 5,500	$ 6,000		-100.0000%
	TOTAL CAPITAL OUTLAY	$ 42,673	$ 54,016	$ 6,840	$ -	$ 5,500	$ 45,050	$ -	-100.0000%
	TOTAL OPERATING BUDGET	$ 170,384	$ 185,163	$ 169,521	$ 225,636	$ 152,460	$ 216,529	$ 179,585	-17.0619%
101-34300-33162	TREES DONATIONS	$ -	$ 300	$ -	$ 400	$ 145	$ -	$ -	#DIV/0!
101-34510-33162	PARK DONATIONS	$ 33	$ 1,051	$ 710	$ 1,550	$ 2,100	$ 2,620	$ 2,500	-4.5802%
101-34510-33524	PARK MISCELLANEOUS	$ 14,707	$ 7,548	$ 7,740	$ 6,371	$ 5,673	$ 5,000	$ 5,000	0.0000%
101-34510-33736	PARK FISH CLNG STATION	$ 291	$ 10	$ 70	$ 234	$ -	$ -	$ -	#DIV/0!
101-34510-33740	PARK ACCESS FEES	$ -	$ 975	$ 2,250	$ 2,250	$ 1,875	$ 2,000	$ 2,000	0.0000%
101-34510-33764	PARK ROSCH FIS CLN STATION	$ -	$ 222	$ 139	$ -	$ 285	$ 200	$ 200	0.0000%
		$ 15,031	$ 10,105	$ 10,909	$ 10,805	$ 10,077	$ 9,820	$ 9,700	-1.2220%

City of Lake City
General Fund
Summer Recreation

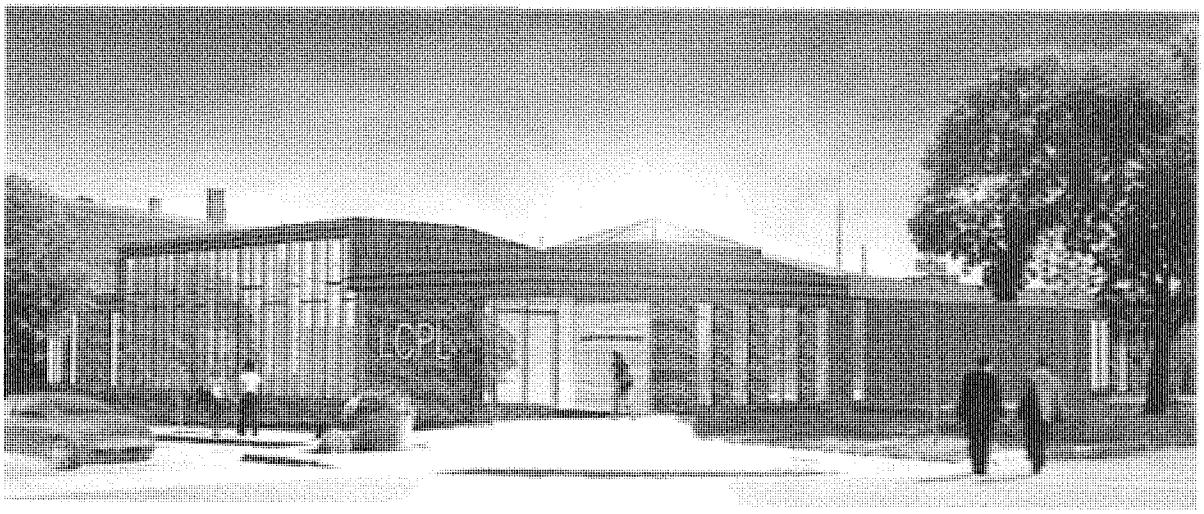
Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease	
101-44523-120	SUMMER REC SALARIES-TEMPORARY	$ 34,126	$ 45,797	$ 53,867	$ 50,151	$ 50,707	$ 50,100	$ 45,500	-9.1816%	
101-44523-150	SUMMER REC FICA	$ 746	$ 1,060	$ 3,919	$ 1,869	$ 1,684	$ 3,833	$ 3,300	-13.9056%	
	TOTAL PERSONNEL	$ 34,871	$ 46,857	$ 57,786	$ 52,020	$ 52,391	$ 53,933	$ 48,800	-9.5174%	
101-44523-200	SUMMER REC OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44523-210	SUMMER REC OPERATING SUPPLIES	$ 483	$ 172	$ 199	$ 237	$ 685	$ 1,500	$ 400	-73.3333%	
101-44523-220	SUMMER REC MAINT & REPAIR PART	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44523-310	SUMMER REC COMMUNICATION	$ 63	$ -	$ 67	$ -	$ -	$ 200	$ 100	-50.0000%	
101-44523-320	SUMMER RE TRAVEL, CONF, 5CHOOL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44523-340	5UMMER REC PRINTING/PUBLISHING	$ 1,530	$ 1,600	$ 252	$ 1,824	$ 1,673	$ 1,700	$ 1,500	-11.7647%	
101-44523-360	5UMMER REC UTILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44523-370	SUMMER REC MAINT & REPAIR LABO	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44523-380	SUMMER REC RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
101-44523-400	SUMMER REC MISCELLANEOUS	$ -	$ 50	$ -	$ -	$ -	$ 50	$ -	-100.0000%	
101-44523-430	SUMMER REC GENERAL LIAB INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!	
	TOTAL SUPPLIE5, GOODS & SERVICES	$ 2,076	$ 1,822	$ 518	$ 2,061	$ 2,359	$ 3,450	$ 2,000	-42.0290%	
101-44523-390	SUMMER REC CONTRACTUAL	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	0.0000%	Coaches
	TOTAL CONTRACTUAL & PROF SERV	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	0.0000%	
	TOTAL OPERATING BUDGET	$ 36,948	$ 48,679	$ 58,304	$ 54,082	$ 54,750	$ 62,383	$ 55,800	-10.5526%	
101-34523-33921	RECREATION TRIPS	$ 940	$ 572	$ 52	$ -	$ -	$ -	$ -	#DIV/0!	
101-34523-33922	RECREATION SUMMER PROGRAM	$ 30,746	$ 38,331	$ 49,974	$ 45,428	$ 46,856	$ 41,000	$ 43,000	4.8780%	
	TOTAL SUMMER REC REVENUE	$ 31,686	$ 38,903	$ 50,026	$ 45,428	$ 46,856	$ 41,000	$ 43,000	4.8780%	

City of Lake City
General Fund
Swimming Pool

	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44524-110	POOL SALARIES-OVERTIME	$ -	$ -	$ -	$ 93	$ 325	$ 200	$ 150	-25.0000%
101-44524-120	POOL SALARIES-TEMPORARY	$ 38,989	$ 40,882	$ 39,778	$ 42,637	$ 44,878	$ 45,000	$ 45,000	0.0000%
101-44524-140	POOL-PERA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-150	POOL FICA	$ 796	$ 8,297	$ 3,043	$ 3,269	$ 3,458	$ 3,458	$ 3,500	1.2146%
101-44524-160	POOL-HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 39,786	$ 49,179	$ 42,821	$ 45,999	$ 48,661	$ 48,658	$ 48,650	-0.0164%
101-44524-210	POOL OPERATING SUPPLIES	$ 3,531	$ 4,597	$ 2,595	$ 2,819	$ 5,673	$ 7,750	$ 5,000	-35.4839%
101-44524-220	POOL MAINT & REPAIR LABOR	$ 4,838	$ 10,887	$ 4,604	$ 1,152	$ 7,505	$ 7,600	$ 6,000	-21.0526%
101-44524-230	POOL TOOLS/EQUIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-240	POOL BOOKS/PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-310	POOL COMMUNICATION	$ 583	$ 477	$ 773	$ 567	$ 670	$ 600	$ 650	8.3333%
101-44524-320	POOL TRAVEL, CONF, SCHOOL	$ 910	$ 876	$ 120	$ 720	$ 1,030	$ 200	$ 950	375.0000%
101-44524-340	POOL PRINTING/PUBLISHING	$ -	$ -	$ 1,600	$ 75	$ -	$ (100)	$ 300	-400.0000%
101-44524-360	POOL UTILITIES	$ -	$ -	$ -	$ 62,927	$ -	$ -	$ -	#DIV/0!
101-44524-380	POOL RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-400	POOL MISCELLANEOUS	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-410	POOL WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-430	POOL GENERAL LIABILITY INSURAN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 9,862	$ 16,861	$ 9,692	$ 68,260	$ 14,878	$ 16,050	$ 12,900	-19.6262%
101-44524-300	POOL PROFESSIONAL SERVICES	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-390	POOL CONTRACTUAL	$ 740	$ 1,546	$ 366	$ 880	$ 463	$ 1,500	$ 1,500	0.0000%
	TOTAL CONTRACTUAL & PROF SERV	$ 840	$ 1,546	$ 366	$ 880	$ 463	$ 1,500	$ 1,500	0.0000%
101-44524-500	POOL CAPITAL OUTLAY-LAND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44524-530	POOL CAPITAL OUTLAY- MACH/EQUI	$ -	$ -	$ -	$ -	$ 1,871	$ 20,000	$ -	-100.0000%
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ 1,871	$ 20,000	$ -	-100.0000%
	TOTAL OPERATING BUDGET	$ 50,487	$ 67,585	$ 52,879	$ 115,139	$ 65,873	$ 86,208	$ 63,050	-26.8629%
101-34524-33961	POOL FAMILY PASSES	$ 12,443	$ 11,569	$ 13,457	$ 12,134	$ 11,062	$ 12,500	$ 12,100	-3.2000%
101-34524-33962	POOL SINGLE PASSES	$ 2,880	$ 4,320	$ 3,375	$ 2,775	$ 3,446	$ 4,000	$ 3,000	-25.0000%
101-34524-33963	POOL DAILY PASSES	$ 7,021	$ 8,784	$ 6,393	$ 7,017	$ 6,996	$ 7,500	$ 7,000	-6.6667%
101-34524-33964	POOL CONCESSIONS	$ 677	$ 792	$ 648	$ 811	$ 27	$ 800	$ 800	0.0000%
101-34524-33965	POOL SWIMMING LESSONS	$ 14,240	$ 16,548	$ 15,098	$ 14,828	$ 15,559	$ 16,000	$ 15,000	-6.2500%
0	TOTAL POOL REVENUE	$ 37,260	$ 42,013	$ 38,971	$ 37,565	$ 37,090	$ 40,800	$ 37,900	-7.1078%

City of Lake City
General Fund
Hok-Si-La

	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase - decrease
101-44543-100	HSL SALARIES-REGULAR	$ 49,507	$ 51,365	$ 49,649	$ 49,722	$ 44,140	$ 56,414	$ 98,000	73.7157%
101-44543-110	HSL SALARIES-OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-120	HSL SALARIES-TEMPORARY	$ 30,095	$ 31,124	$ 30,860	$ 24,549	$ 20,018	$ 33,000	$ 12,500	-62.1212%
101-44543-140	HSL EMPLOYER CONTRIB - P E R A	$ 3,528	$ 3,716	$ 3,976	$ 6,773	$ 3,740	$ 4,090	$ 7,350	79.7066%
101-44543-150	HSL FICA	$ 5,228	$ 5,352	$ 4,977	$ 4,888	$ 4,340	$ 6,840	$ 8,453	23.5855%
101-44543-160	HSL GROUP HEALTH INSURANCE	$ 13,872	$ 14,770	$ 15,093	$ 10,353	$ 9,853	$ 12,900	$ 28,250	118.9922%
101-44543-170	HSL LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ 541	$ 582	7.6525%
	TOTAL PERSONNEL	$ 102,230	$ 106,328	$ 104,555	$ 96,284	$ 82,091	$ 113,785	$ 155,136	36.3410%
101-44543-210	HSL OPERATING SUPPLIES	$ 8,830	$ 13,711	$ 11,564	$ 12,902	$ 11,126	$ 13,000	$ 13,000	0.0000%
101-44543-220	HSL MAINT & REPAIR	$ 12,033	$ 6,787	$ 6,160	$ 4,066	$ 1,005	$ 7,000	$ 5,500	-21.4286%
101-44543-230	HSL TOOLS/EQUIP	$ 267	$ 332	$ 669	$ 345	$ 80	$ 500	$ 500	0.0000%
101-44543-240	HSL BOOKS/PERIDICALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-310	HSL COMMUNICATION	$ 2,559	$ 2,977	$ 3,183	$ 2,843	$ 2,275	$ 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	$ 1,573	$ 2,260	$ 1,673	$ 248	$ 708	$ 1,700	$ 1,700	0.0000%
101-44543-360	HSL UTILITIES	$ -	$ -	$ -	$ 20,045	$ -	$ -	$ -	#DIV/0!
101-44543-380	HSL RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-400	HSL MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-410	HSL WORK COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-420	HSL VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-430	HSL GENERAL LIABILITY INSURANC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-44543-840	HSL RESALE MERCH-NONTAX	$ 10,377	$ 8,346	$ 8,727	$ 6,553	$ 6,466	$ 10,000	$ 8,000	-20.0000%
101-44543-850	HSL SALES TAX	$ -	$ 4,571	$ 6,755	$ 7,841	$ -	$ 5,000	$ 7,000	40.0000%
101-44543-880	HSL CREDIT CARD CHARGES	$ 4,067	$ 2,980	$ 3,067	$ 3,382	$ 3,281	$ 3,500	$ 3,500	0.0000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 39,707	$ 41,964	$ 42,007	$ 58,248	$ 24,941	$ 43,900	$ 42,400	-3.4169%
101-44543-300	HSL PROFESSIONAL SERVICES	$ 1,789	$ 1,611	$ 213	$ 2,372	$ 1,917	$ 2,000	$ 2,000	0.0000%
101-44543-390	HSL CONTRACTUAL	$ 10,071	$ 11,035	$ 16,225	$ 10,816	$ 7,153	$ 14,000	$ 12,500	-10.7143%
	TOTAL CONTRACTUAL & PROF SERV	$ 11,860	$ 12,646	$ 16,438	$ 13,188	$ 9,070	$ 16,000	$ 14,500	-9.3750%
101-44543-500	HSL CAPITAL OUTLAY-LAND	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
101-44543-510	HSL CAPITAL OUTLAY-BUILDINGS	$ 24,302	$ 17,619	$ 25,314	$ 2,733	$ 9,359	$ 52,000	$ 57,000	9.6154%
101-44543-530	HSL CAPITAL OUTLAY-MACH/EQUIP	$ 7,512	$ 2,492	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL CAPITAL OUTLAY	$ 31,814	$ 20,111	$ 25,314	$ 2,733	$ 9,359	$ 52,000	$ 57,000	9.6154%
	TOTAL OPERATING BUDGET	$ 185,611	$ 181,049	$ 188,314	$ 170,453	$ 125,461	$ 225,685	$ 269,036	19.2085%
101-34543-33140	HSL NON PROFIT DINING HALL	$ 688	$ 851	$ 215	$ 179	$ -	$ 750	$ 750	0.0000%
101-34543-33141	HSL NOT PROFIT CAMPING FEES	$ 1,719	$ 1,460	$ 810	$ 402	$ 248	$ 1,500	$ 1,500	0.0000%
101-34543-33142	HSL NON PROFIT SCREEN SHELTER	$ 400	$ 625	$ 420	$ 360	$ 360	$ 675	$ 600	-11.1111%
101-34543-33143	HSL CONCESSIONS - NONTAXABLE	$ 7,270	$ 6,622	$ 6,874	$ 4,005	$ 5,046	$ 7,000	$ 7,000	0.0000%
101-34543-33162	HSL PARK DONATIONS	$ -	$ -	$ -	$ -	$ 20,000	$ 30,000	$ 57,000	90.0000%
101-34543-33180	HSL MISC REFUND/REIMB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34543-33524	HSL MISCELLANEOUS	$ 8	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
101-34543-33841	HSL REGULAR CAMPING	$ 15,359	$ 16,820	$ 14,393	$ 2,155	$ 10,290	$ 16,500	$ 14,000	-15.1515%
101-34543-33842	HSL PEAK SEASON CAMPING	$ 69,089	$ 67,534	$ 72,420	$ 81,479	$ 80,444	$ 70,000	$ 75,000	7.1429%
101-34543-33843	HSL DINING HALL RENTAL	$ 8,180	$ 9,181	$ 9,127	$ 12,465	$ 15,104	$ 9,100	$ 12,000	31.8681%
101-34543-33844	HSL FIRE WOOD SALES	$ 7,651	$ 8,501	$ 9,103	$ 8,929	$ 8,409	$ 9,000	$ 9,000	0.0000%
101-34543-33845	HSL SLEEPING CABIN RENTALS	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,500	#DIV/0!
101-34543-33846	HSL CONCESSIONS	$ 7,215	$ 6,759	$ 5,177	$ 4,574	$ 3,703	$ 7,000	$ 7,000	0.0000%
101-34543-33847	HSL SCREENED SHELTERS	$ 3,130	$ 4,420	$ 5,395	$ 4,880	$ 5,866	$ 4,500	$ 4,500	0.0000%
101-34543-33848	HSL SHOWERS	$ 2,376	$ 2,341	$ 1,740	$ 1,769	$ 1,866	$ 2,300	$ 2,300	0.0000%
	TOTAL HSL REVENUE	$ 123,085	$ 125,113	$ 125,674	$ 121,197	$ 151,336	$ 158,325	$ 196,150	23.8907%



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.

The library will be moving back into the newly renovated, expanded building by the end of 2015. The grand opening celebrations will happen in February 2016.

Currently the library is open 48 hours per week. Beginning in 2016, the library will be open 50 hours per week.

City of Lake City
Library

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
210-32100-33011	LIBRARY PROP TAXES-CURRENT	$ 84,934	$ 90,303	$ 91,140	$ 90,667	$ 46,811	$ 90,000	$ 90,000	0.00%
210-32100-33012	LIBRARY PROP TAXES-DELINQUENT	$ 1,828	$ 779	$ 497	$ 1,168	$ 1,052	$ -	$ -	#DIV/0!
210-32100-33020	LIBRARY MARKET VALUE CREDIT	$ 1,292	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-32100-33091	LIBRARY PERMANENT TRANSFER IN	$ 50,000	$ 50,000	$ 50,000	$ 1,045,000	$ -	$ 600,000	$ 55,000	-90.83%
210-32100-33122	LIBRARY SERVICES-COPIES, NOTAR	$ 1,838	$ 2,749	$ 2,818	$ 2,267	$ 1,770	$ 2,500	$ 2,000	-20.00%
210-32100-33126	LIBRARY SALES TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
210-32100-33130	LIBRARY INTEREST ON INVESTMENT	$ 4,777	$ 5,892	$ (4,324)	$ 6,718	$ -	$ 3,000	$ 4,500	50.00%
210-32100-33153	LIBRARY SELCO & COUNTY	$ 58,238	$ 40,428	$ 63,371	$ 37,326	$ 37,088	$ 48,000	$ 45,000	-6.25%
210-32100-33161	LIBRARY PATTON TRUST	$ 73,646	$ 72,727	$ 72,900	$ 74,362	$ 62,805	$ 68,000	$ 70,000	2.94%
210-32100-33162	LIBRARY DONATIONS	$ 13,432	$ 4,220	$ 3,941	$ 6,434	$ 1,961	$ 6,120	$ 4,000	-34.64%
210-32100-33163	LIBRARY DONATIONS NEW LIBRARY	$ -	$ -	$ -	$ 112,948	$ 65,340	$ -	$ -	#DIV/0!
210-32100-33180	LIBRARY MISC REFUND/REIMB	$ -	$ 344	$ -	$ 1,448	$ 139	$ -	$ -	#DIV/0!
210-32100-33373	LIBRARY FINES, FEES, RENTALS	$ 3,443	$ 5,335	$ 4,646	$ 3,516	$ 2,826	$ 4,500	$ 3,500	-22.22%
	TOTAL REVENUE	**$ 293,428**	**$ 272,777**	**$ 284,989**	**$ 1,381,854**	**$ 219,793**	**$ 822,120**	**$ 274,000**	**-40.506%**
210-45210-100	LIBRARY SALARIES-REGULAR	$ 72,555	$ 56,898	$ 55,981	$ 60,313	$ 53,416	$ 61,000	$ 65,200	6.89%
210-45210-120	LIBRARY SALARIES-PARTTIME	$ 38,585	$ 50,213	$ 49,670	$ 55,590	$ 60,854	$ 68,386	$ 85,000	24.29%
210-45210-140	LIBRARY PERA	$ 6,366	$ 6,308	$ 7,466	$ 7,651	$ 8,038	$ 9,381	$ 11,265	20.08%
210-45210-150	LIBRARY FICA	$ 8,460	$ 8,131	$ 7,807	$ 8,570	$ 8,538	$ 9,900	$ 11,490	16.06%
210-45210-160	LIBRARY GROUP HEALTH INSURANCE	$ 7,524	$ (927)	$ 8,014	$ 7,397	$ 7,139	$ 9,000	$ 9,900	10.00%
210-45210-170	LIBRARY LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL PERSONNEL	$ 133,489	$ 120,624	$ 128,938	$ 139,521	$ 137,986	$ 157,667	$ 182,855	13.006%
210-45210-200	LIBRARY OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -		
210-45210-210	LIBRARY OPERATING SUPPLIES	$ 13,518	$ 8,960	$ 8,578	$ 12,036	$ 6,652	$ 9,900	$ 9,200	-7.07%
210-45210-220	LIBRARY MAINT & REPAIR	$ 1,393	$ 1,441	$ 754	$ 503	$ -	$ 1,500	$ 1,500	0.00%
210-45210-240	LIBRARY BOOKS/PERIODICALS	$ 28,029	$ 29,978	$ 32,279	$ 29,681	$ 26,903	$ 30,000	$ 30,000	0.00%
210-45210-310	LIBRARY COMMUNICATION	$ 1,017	$ 1,665	$ 1,709	$ 1,834	$ 937	$ 2,000	$ 2,000	0.00%
210-45210-320	LIBRARY TRAVEL,CONF,SCHOOL	$ 1,709	$ 925	$ 1,655	$ 2,305	$ 1,952	$ 2,220	$ 2,000	-9.91%
210-45210-340	LIBRARY PRINTING/PUBLISHING	$ 180	$ 195	$ 158	$ -	$ -	$ 200	$ 200	0.00%
210-45210-360	LIBRARY UTILITIES	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
210-45210-380	LIBRARY RENTAL	$ -	$ -	$ -	$ -	$ 22,193	$ 28,000	$ 8,000	-71.43%
210-45210-391	LIBRARY PROGRAMS	$ -	$ -	$ -	$ 3,232	$ 2,444	$ 5,000	$ 5,000	0.00%
210-45210-400	LIBRARY MISCELLANEOUS	$ 58	$ 85	$ -	$ 93	$ -	$ 100	$ 100	0.00%
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	$ -	$ 20,000	$ -	$ 23,000	$ 23,000	0.00%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 65,904	$ 63,250	$ 65,134	$ 69,684	$ 61,081	$ 101,920	$ 81,000	-20.53%
210-45210-300	LIBRARY PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -		0.000%
210-45210-390	LIBRARY CONTRACTUAL	$ 16,996	$ 13,486	$ 13,939	$ 19,631	$ 14,630	$ 20,000	$ 20,000	0.00%
210-45210-301	LIBRARY - NEW CONSTRUCTION	$ -	$ -	$ 17,300	$ 176,420	$ 1,214,058	$ 1,600,000	$ 50,000	-96.88%
	TOTAL CONTRACTUAL & PROF SERV	$ 16,996	$ 13,486	$ 31,238	$ 196,051	$ 1,228,688	$ 1,620,000	$ 70,000	-95.68%
	TOTAL EXPENDITURES	**$ 216,389**	**$ 197,359**	**$ 225,311**	**$ 405,255**	**$ 1,427,755**	**$ 1,879,587**	**$ 333,855**	**-82.24%**
									#DIV/0!
	TOTAL REVENUE OVER EXPENDITURES	**$ 77,039**	**$ 75,417**	**$ 59,678**	**$ 976,599**	**$ (1,207,963)**	**$ (1,057,467)**	**$ (59,855)**	**-94.34%**
	Transferred from Library Reserves						$ 265,000	$ 60,000	
	Net Revenues over expenditures						$ (792,467)	$ 145	

ADDITIONAL CASH AND RESERVE INFORMATION:

The library fund had a cash balance at December 31, 2014 of $ 1,311,126.

The committed fund balance at December 31, 2014 was $1,393,392.

2015 projects a $1,175,963 deficit relating to the library renovations. The General Fund transferred $1,000,000 in 2014 for library renovations.

The 2015 deficit will reduce the fund balance to a projected $217,429.

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 $33,386 and $50,078.

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 starting with the 2016 season.

City of Lake City
Electric

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
701-37010-33501	ELECTRIC UTILITY RESIDENTIAL	$ 2,467,592	$ 2,517,670	$ 2,568,846	$ 2,376,774	$ 2,028,058	$ 2,450,000	$ 2,499,000	2.000%
701-37010-33502	ELECTRIC UTILITY COMMERCIAL RE	$ 1,648,244	$ 1,927,173	$ 2,238,356	$ 2,273,921	$ 1,903,546	$ 2,100,000	$ 2,300,000	9.524%
701-37010-33503	ELECTRIC UTILITY INDUSTRIAL RE	$ 8,349,973	$ 8,239,765	$ 8,288,763	$ 8,496,232	$ 6,975,739	$ 8,200,000	$ 8,446,000	3.000%
701-37010-33504	ELECTRIC UTILITY RURAL RESIDEN	$ 6,578	$ 6,647	$ 6,614	$ 6,506	$ 5,273	$ 6,500	$ 6,630	2.000%
701-37010-33505	ELECTRIC UTILITY RURAL COMMERC	$ 795	$ 795	$ 993	$ 795	$ 662	$ 800	$ 824	3.000%
701-37010-33506	ELECTRIC WIND POWER ENERGY	$ 135	$ 135	$ 135	$ 135	$ 113	$ 130	$ 135	3.846%
701-37010-33507	ELECTRIC PENALTY	$ 49,322	$ 45,602	$ 39,569	$ 38,659	$ 38,317	$ 40,000	$ 33,000	-17.500%
701-37010-33510	ELECTRIC UTILITY INTERNAL USAG	$ 281,363	$ 263,252	$ 283,964	$ 292,108	$ 227,295	$ 280,000	$ 285,600	2.000%
	TOTAL OPERATING REVENUE	$ 12,804,001	$ 13,001,040	$ 13,427,240	$ 13,485,130	$ 11,179,003	$ 13,077,430	$ 13,571,189	3.776%
701-37010-33511	ELECTRIC MISCELLANEOUS	$ -	$ -	$ -	$ 1,035	$ 474	$ -		#DIV/0!
701-37010-33722	ELECTRIC MATERIAL SOLD	$ 257	$ 4,169	$ 777	$ 58	$ 125	$ 500	$ 500	0.000%
701-37010-33723	ELECTRIC LABOR	$ -	$ -	$ 1,476	$ -	$ -	$ -		#DIV/0!
701-37010-33724	ELECTRIC TAPPING/CONNECT FEES	$ 11,786	$ 12,119	$ 14,820	$ 13,975	$ 19,571	$ 12,000	$ 12,000	0.000%
701-37010-33728	ELECTRIC PROPERTY RENTAL	$ 1,760	$ 1,760	$ 1,760	$ 764	$ 1,100	$ 1,760	$ 200	-88.636%
701-37010-33737	ELECTRIC NSF CHECK CHARGE	$ 840	$ 280	$ 270	$ 140	$ 35	$ 300	$ 200	-33.333%
701-37010-33774	ELECTRIC SURCHARGES	$ 600	$ -	$ 1,200	$ 1,200	$ 1,700	$ 800	$ 500	-37.500%
701-37010-33870	ELECTRIC SALE OF BONDS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
701-37010-33952	ELECTRIC SUBSTATION SURCHARGE	$ 3,773	$ 5,598	$ 5,324	$ 8,125	$ 4,574	$ 5,300	$ 5,000	-5.660%
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	$ 50,218	$ 44,008	$ (27,160)	$ 99,566	$ -	$ 40,000	$ 85,000	112.500%
701-37010-33160	ELECTRIC SALE OF PROPERTY	$ 10,127	$ -	$ -	$ -	$ -	$ -		#DIV/0!
701-37010-33180	ELECTRIC MISC REFUND/REIMB	$ 586	$ 14,094	$ 4,718	$ 13	$ 728	$ -		#DIV/0!
	TOTAL OTHER REVENUE	$ 79,947	$ 3,298,577	$ 4,285	$ 124,875	$ 28,306	$ 61,760	$ 104,500	69.203%
	TOTAL REVENUE	**$ 12,883,948**	**$ 16,299,617**	**$ 13,431,525**	**$ 13,610,005**	**$ 11,207,309**	**$ 13,139,190**	**$ 13,675,689**	4.083%
701-41401-391	ELECTRIC PURCHASE POWER CONTRA	$ 10,351,956	$ 10,478,647	$ 10,730,193	$ 10,467,721	$ 8,551,383	$ 10,600,000	$ 11,024,000	4.000%
701-41920-100	ELECTRIC ADMIN SALARIES-REGULA	$ 400,707	$ 392,328	$ 442,767	$ 429,946	$ 412,104	$ 576,585	$ 550,000	-4.611%
701-41920-110	ELECTRIC ADMIN SALARIES-OVERTI	$ 17,942	$ 19,685	$ 14,893	$ 12,311	$ 10,162	$ 17,000	$ 17,000	0.000%
701-41920-130	ELECTRIC ADMIN SALARIES-ON-CAL	$ 28,850	$ 28,564	$ 28,564	$ 30,881	$ 26,402	$ 30,000	$ 30,000	0.000%
701-41920-140	ELECTRIC ADMIN PERA	$ 32,403	$ 31,817	$ 36,155	$ 33,593	$ 33,932	$ 45,416	$ 44,775	-1.411%
701-41920-150	ELECTRIC ADMIN FICA	$ 30,365	$ 29,776	$ 34,154	$ 32,081	$ 31,079	$ 47,705	$ 45,671	-4.265%
701-41920-160	ELECTRIC ADMIN GROUP HEALTH IN	$ 97,256	$ 98,698	$ 117,347	$ 96,363	$ 95,215	$ 106,869	$ 120,000	12.287%
701-41920-170	ELECTRIC LONGEVITY	$ 5,117	$ 3,619	$ 3,827	$ 3,702	$ 3,869	$ 4,915	$ 5,200	5.799%
	TOTAL PERSONNEL	$ 612,638	$ 604,488	$ 677,706	$ 638,876	$ 612,763	$ 828,490	$ 812,646	-1.912%
701-41920-210	ELECTRIC ADMIN OPERATING SUPPL	$ 21,602	$ 26,649	$ 26,826	$ 27,535	$ 25,018	$ 28,340	$ 30,000	5.857%
701-41920-230	ELECTRIC ADMIN TOOLS/EQUIP	$ 7,428	$ 6,369	$ 12,607	$ 11,897	$ 17,416	$ 18,500	$ 15,000	-18.919%
701-41920-240	ELECTRIC ADMIN BOOKS/PERIODICA	$ -	$ 81	$ 98	$ -	$ -	$ 250	$ 200	-20.000%
701-41920-310	ELECTRIC ADMIN COMMUNICATION	$ 15,791	$ 15,889	$ 14,367	$ 12,771	$ 3,878	$ 9,500	$ 12,000	26.316%
701-41920-320	ELECTRIC ADMIN TRAVEL, CONF, S	$ 5,030	$ 9,513	$ 10,162	$ 14,364	$ 6,171	$ 13,660	$ 17,000	24.451%
701-41920-330	ELECTRIC ADMIN ADVERTISING	$ -	$ 149	$ -	$ -	$ -	$ 1,000	$ 500	-50.000%
701-41920-340	ELECTRIC ADMIN PRINTING/PUBLIS	$ 87	$ 62	$ -	$ 145	$ 107	$ 500	$ 250	-50.000%
701-41920-360	ELECTRIC ADMIN UTILITIES	$ 66,684	$ 65,421	$ 63,882	$ 73,926	$ 53,812	$ 72,000	$ 75,000	4.167%
701-41920-370	ELECTRIC ADMIN MAINT & REPAIR	$ 60,318	$ 47,134	$ 58,483	$ 100,460	$ 31,987	$ 55,000	$ 60,000	9.091%
701-41920-380	ELECTRIC ADMIN RENTAL	$ -	$ -	$ 122	$ -	$ -	$ 500	$ 500	0.000%
701-41920-381	ELECTRIC ADMIN ALLOCATION	$ 82,763	$ 82,764	$ 82,764	$ 82,764	$ -	$ 100,000	$ 100,000	0.000%
701-41920-400	ELECTRIC ADMIN MISCELLANEOUS	$ 50	$ -	$ -	$ -	$ 3	$ -	$ -	#DIV/0!
701-41920-401	ELECTRIC CASH SHORT/OVER	$ (173)	$ 10	$ 5	$ 10	$ (40)	$ -	$ -	#DIV/0!
701-41920-410	ELECTRIC ADMIN WORK COMP INSUR	$ 18,672	$ 15,512	$ 20,141	$ 21,844	$ 20,654	$ 25,000	$ 26,000	4.000%
701-41920-420	ELECTRIC ADMIN VEHICLE INSURAN	$ 3,695	$ 3,759	$ 4,466	$ 4,446	$ 4,304	$ 5,700	$ 5,700	0.000%
701-41920-430	ELECTRIC ADMIN GENERAL LIABILI	$ 19,637	$ 52,091	$ 30,813	$ 29,649	$ 33,636	$ 41,000	$ 39,000	-4.878%
701-41920-540	ELECTRIC ADMIN UTILITIES	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 301,584	$ 325,404	$ 324,734	$ 379,812	$ 196,947	$ 370,950	$ 381,150	2.750%
701-41920-300	ELECTRIC ADMIN PROFESSIONAL SE	$ 20,446	$ 25,883	$ 5,459	$ 14,252	$ 3,860	$ 20,000	$ 20,000	0.000%
701-41920-390	ELECTRIC ADMIN CONTRACTUAL	$ 30,589	$ 30,630	$ 59,539	$ 56,481	$ 63,031	$ 67,000	$ 70,000	4.478%
	TOTAL CONTRACTUAL & PROF SERV	$ 51,035	$ 56,514	$ 64,998	$ 70,733	$ 66,891	$ 87,000	$ 90,000	3.448%
	TOTAL OPERATING EXPENDITURES	**$ 11,317,213**	**$ 11,465,052**	**$ 11,797,631**	**$ 11,557,142**	**$ 9,427,984**	**$ 11,886,440**	**$ 12,307,796**	3.545%
	REVENUES OVER EXPENDITURES	**$ 1,566,735**	**$ 4,834,565**	**$ 1,633,895**	**$ 2,052,863**	**$ 1,779,325**	**$ 1,252,750**	**$ 1,367,894**	9.191%

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
701-41920-530	ELECTRIC ADMIN CAPITAL OUTLAY-	$ (0)	$ -	$ -	$ -	$ 155,594	$ 170,500	$ 167,500	-1.760%
701-41920-580	ELECTRIC ADMIN DEPRECIATION	$ 388,394	$ 509,173	$ 510,579	$ 504,161	$ -	$ 510,000	$ 510,000	0.000%
701-41920-610	ELECTRIC ADMIN DEBT SERVICE IN	$ 3,766	$ 171	$ 516	$ 1,065	$ 103,442	$ 102,460	$ 97,848	-4.502%
701-41920-700	ELECTRIC ADMIN PERMANENT TRANS	$ 209,110	$ 180,900	$ 180,900	$ 180,900	$ -	$ 180,900	$ 190,900	5.528%
701-41920-830	ELECTRIC ADMIN REBATE	$ 43,115	$ (40,521)	$ (7,465)	$ (4,999)	$ 8,889	$ 5,000		-100.000%
701-41920-950	ELECTRIC ADMIN BAD DEBTS EXPEN	$ -	$ 62	$ -	$ 29	$ 37	$ -		#DIV/0!
701-41920-951	ELECTRIC LOSS ON DISP OF ASSET	$ -	$ 22,720	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL NON OPERATING EXPENDITURES	$ 644,384	$ 672,505	$ 684,530	$ 681,155	$ 267,962	$ 968,860	$ 966,248	-0.270%
									#DIV/0!
	NET REVENUE OVER EXPENDITURES	**$ 922,350**	**$ 4,162,060**	**$ 949,365**	**$ 1,371,708**	**$ 1,511,363**	**$ 283,890**	**$ 401,646**	41.479%
	Without Depreciation	$ 1,310,744	$ 4,671,233	$ 1,459,944	$ 1,875,869	$ 1,511,363	$ 793,890	$ 911,646	
					$ 1,642,256				

ADDITIONAL CASH AND RESERVE INFORMATION:

The electric fund had a cash balance at December 31, 2014 of $4,937,833.
includes transfer to Fund 360 Electric Substation OF $3,727,411
The unrestricted fund balance at December 31, 2014 was $2,368,116.
2015 projects a $283,890 surplus and a $401,646 surplus is budgeted for 2016.
The unrestricted fund balance at December 31, 2015 is projected to be $2,652,006.
The amount that should be in reserves according to the reserve policy is between 15% and 30% subsequent year expenditures.
The 2016 reserve amount should be between $1,991,107 and $3,982,213

City of Lake City
Water

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
702-37020-33501	WATER RESIDENTAL REVENUE	$ 285,185	$ 317,550	$ 302,447	$ 297,944	$ 261,437	$ 296,000	$ 350,000	18.243%
702-37020-33502	WATER COMMERCIAL REVENUE	$ 82,069	$ 82,346	$ 79,256	$ 80,340	$ 66,567	$ 82,000	$ 90,000	9.756%
702-37020-33503	WATER INDUSTRIAL REVENUE	$ 300,291	$ 322,283	$ 227,035	$ 154,801	$ 129,463	$ 310,000	$ 177,000	-42.903%
702-37020-33507	WATER PENALTY	$ 4,660	$ 4,484	$ 3,751	$ 3,679	$ 3,196	$ 4,000	$ 3,500	-12.500%
702-37020-33510	WATER INTERNAL USAGE CHARGEBAC	$ 15,179	$ 14,421	$ 20,345	$ 6,312	$ 5,544	$ 14,000	$ 7,600	-45.714%
	TOTAL OPERATING REVENUE	$ 687,383	$ 741,084	$ 632,834	$ 543,076	$ 466,207	$ 706,000	$ 628,100	-11.034%
702-37020-33722	WATER MATERIAL SOLD	$ 40	$ -	$ -	$ -	$ 82	$ -		#DIV/0!
702-37020-33723	WATER LABOR	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
702-37020-33724	WATER TAPPING & CONNECTION FEE	$ 20	$ -	$ 70	$ 60	$ 52,770	$ -		#DIV/0!
702-37020-33774	WATER SURCHARGE	$ 1,700	$ -	$ 5,950	$ 5,100	$ 5,950	$ 3,000	$ 5,000	66.667%
702-37020-33018	WATER SPECIAL ASSESSMENTS-CURR	$ 69,413	$ (1,880)	$ (3,714)	$ 8,803	$ 11,672	$ 2,500	$ 5,000	100.000%
702-37020-33019	WATER SPECIAL ASSESSMENTS-DE	$ -	$ -	$ -	$ 44	$ -	$ -		#DIV/0!
702-37020-33091	WATER PERMANENT TRANSFER IN	$ -	$ 258,698	$ -	$ -	$ -	$ -		#DIV/0!
702-37020-33130	WATER INTEREST ON INVESTMENTS	$ 31,228	$ 21,557	$ (9,669)	$ 15,082	$ -	$ 20,000	$ 15,000	-25.000%
702-37020-33152	WATER STATE GRANT	$ -	$ 10,000	$ -	$ -	$ -	$ -		#DIV/0!
702-37020-33180	WATER MISC REFUND/REIMB	$ 1,047	$ 2,675	$ 789	$ 945	$ 2,107	$ 800	$ 800	0.000%
	TOTAL OTHER REVENUE	$ 103,448	$ 291,049	$ (6,573)	$ 30,033	$ 72,581	$ 26,300	$ 25,800	-1.901%
	TOTAL REVENUE	**$ 790,831**	**$ 1,032,134**	**$ 626,261**	**$ 573,109**	**$ 538,787**	**$ 732,300**	**$ 653,900**	**-10.706%**
702-42920-100	WATER ADMIN SALARIES-REGULAR	$ 173,488	$ 159,025	$ 177,540	$ 147,716	$ 106,741	$ 201,750	$ 175,000	-13.259%
702-42920-110	WATER ADMIN SALARIES-OVERTIME	$ 11,146	$ 14,345	$ 10,243	$ 9,187	$ 6,331	$ 14,800	$ 14,800	0.000%
702-42920-130	WATER ADMIN SALARIES-ON-CALL	$ 5,489	$ 7,779	$ 5,648	$ 4,627	$ 4,843	$ 6,700	$ 6,700	0.000%
702-42920-140	WATER ADMIN PERA	$ 14,472	$ 14,526	$ 14,215	$ 11,979	$ 8,754	$ 16,216	$ 15,737	-2.954%
702-42920-150	WATER ADMIN FICA	$ 15,228	$ 15,313	$ 13,935	$ 11,878	$ 8,215	$ 17,080	$ 15,033	-11.985%
702-42920-160	WATER ADMIN GROUP HEALTH INSUR	$ 38,926	$ 39,984	$ 29,096	$ 23,560	$ 20,913	$ 38,435	$ 36,000	-6.335%
702-42920-170	WATER ADMIN LONGEVITY	$ 1,706	$ 1,404	$ 978	$ 1,019	$ 1,061	$ 1,550	$ 1,467	-5.355%
	TOTAL PERSONNEL	$ 260,454	$ 252,376	$ 251,654	$ 209,965	$ 156,858	$ 296,531	$ 264,737	-10.722%
702-42920-210	WATER ADMIN OPERATING SUPPLIES	$ 17,336	$ 25,527	$ 21,703	$ 20,923	$ 17,476	$ 18,500	$ 21,000	13.514%
702-42920-230	WATER ADMIN TOOLS/EQUIP	$ 3,294	$ 3,305	$ 3,212	$ 3,360	$ 1,611	$ 3,500	$ 3,500	0.000%
702-42920-240	WATER ADMIN BOOKS/PERIODICALS	$ -	$ 32	$ -	$ -	$ -	$ -		#DIV/0!
702-42920-310	WATER ADMIN COMMUNICATION	$ 7,793	$ 7,800	$ 8,441	$ 6,950	$ 1,654	$ 5,000	$ 5,000	0.000%
702-42920-320	WATER ADMIN TRAVEL, CONF, SCHO	$ 1,363	$ 4,140	$ 4,322	$ 4,386	$ 2,513	$ 4,000	$ 5,000	25.000%
702-42920-330	WATER ADMIN ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
702-42920-340	WATER ADMIN PRINTING/PUBLISHIN	$ 1,042	$ 1,218	$ 1,121	$ 1,226	$ 823	$ 1,400	$ 1,400	0.000%
702-42920-360	WATER ADMIN UTILITY	$ 66,828	$ 50,486	$ 62,166	$ 49,612	$ 42,192	$ 52,000	$ 55,000	5.769%
702-42920-370	WATER ADMIN MAINT & REPAIR	$ 135,868	$ 95,569	$ 69,478	$ 119,341	$ 80,958	$ 84,000	$ 81,000	-3.571%
702-42920-380	WATER ADMIN RENTAL	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
702-42920-381	WATER ADMIN ALLOCATION	$ 46,693	$ 46,693	$ 46,693	$ 46,693	$ -	$ 26,000	$ 26,000	0.000%
702-42920-400	WATER ADMIN MISCELLANEOUS	$ 25	$ 66	$ -	$ 277	$ 22	$ -		#DIV/0!
702-42920-410	WATER ADMIN WORK COMP INSURANC	$ 8,362	$ 4,577	$ 7,429	$ 8,853	$ 7,326	$ 8,500	$ 8,900	4.706%
702-42920-420	WATER ADMIN VEHICLE INSURANCE	$ 1,219	$ 1,238	$ 1,244	$ 1,425	$ 1,574	$ 1,574	$ 1,500	-4.701%
702-42920-430	WATER ADMIN GENERAL LIABILITY	$ 9,045	$ 10,819	$ 7,409	$ 4,988	$ 5,377	$ 9,726	$ 8,000	-17.746%
702-42920-440	WATER ADMIN BOILER/MACHINERY I	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
702-42920-460	WATER ADMIN FIRE/EXTENDED COVE	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 298,867	$ 251,470	$ 233,219	$ 268,034	$ 161,526	$ 214,200	$ 216,300	0.980%
702-42920-300	WATER ADMIN PROFESSIONAL SERVI	$ 19,756	$ 18,954	$ 13,328	$ 12,416	$ 8,516	$ 20,000	$ 15,000	-25.000%
702-42920-390	WATER ADMIN CONTRACTUAL	$ 3,667	$ 21,265	$ 11,849	$ 23,043	$ 17,969	$ 20,000	$ 22,000	10.000%
	TOTAL CONTRACTUAL & PROF SERV	$ 23,423	$ 40,219	$ 25,177	$ 35,459	$ 26,485	$ 40,000	$ 37,000	-7.500%
	TOTAL OPERATING EXPENDITURES	**$ 582,744**	**$ 544,065**	**$ 510,050**	**$ 513,458**	**$ 344,868**	**$ 550,731**	**$ 518,037**	**7.259%**
	REVENUES OVER EXPENDITURES	**$ 208,087**	**$ 488,069**	**$ 116,210**	**$ 59,651**	**$ 193,919**	**$ 181,569**	**$ 135,863**	**204.384%**
702-42920-580	WATER ADMIN DEPRECIATION	$ 127,393	$ 119,950	$ 125,962	$ 133,529	$ -	$ 123,000	$ 123,000	0.000%
702-42920-610	WATER DEBT SERVICE INTEREST	$ 16,895	$ 17,453	$ 16,802	$ 16,153	$ 14,818	$ 25,066	$ 3,451	-86.231%
702-42920-700	WATER PERMANENT TRANSFER	$ 47,310	$ 125,028	$ 45,000	$ 40,000	$ -	$ 45,000	$ 17,347	-61.451%
702-42920-951	WATER LOSS ON DISP OF ASSET	$ -	$ 49,355	$ -	$ 8,329	$ -	$ -	$ -	#DIV/0!
702-42920-530	WATER CAP OUTLAY-MACH/EQUI	$ 0	$ -	$ (12)	$ -	$ 32,507	$ 40,000	$ 45,000	12.500%
	TOTAL OTHER EXPENDITURES	$ 191,598	$ 311,785	$ 187,752	$ 198,011	$ 47,325	$ 233,066	$ 188,798	-18.994%
	TOTAL REVENUES OVER EXPENDITURES	**$ 16,489**	**$ 176,284**	**$ (71,542)**	**$ (138,359)**	**$ 146,594**	**$ (51,497)**	**$ (52,935)**	
	Without Depreciation	$ 143,882	$ 296,234	$ 54,420	$ (4,830)	$ 146,594	$ 71,503	$ 70,065	

ADDITIONAL CASH AND RESERVE INFORMATION:

The water fund had a cash balance at December 31, 2014 of $703,832.
The unrestricted fund balance at December 31, 2014 was $710,666.
2015 projects a $51,497 deficit and 2016 is budgeted for a $52,935 deficit.
The unrestricted fund balance at December 31, 2015 is projected to be $659,169.
The amount that should be in reserves according to the reserve policy is between 15% and 30% subsequent year expenditures.
The 2016 reserve amount should be between $106,025 and $212,051.

City of Lake City
Wastewater Collection and Treatment

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
703-37030-33501	SEWER RESIDENTIAL REVENUE	$ 758,134	$ 782,379	$ 764,458	$ 771,838	$ 627,121	$ 765,000	$ 770,000	0.654%
703-37030-33502	SEWER COMMERICAL REVENUE	$ 299,810	$ 294,067	$ 297,228	$ 291,949	$ 231,454	$ 295,000	$ 295,000	0.000%
703-37030-33503	SEWER INDUSTRIAL REVENUE	$ 377,193	$ 396,339	$ 285,470	$ 278,590	$ 295,736	$ 375,000	$ 295,500	-21.200%
703-37030-33507	SEWER PENALTY	$ 14,277	$ 14,039	$ 11,464	$ 10,973	$ 9,025	$ 14,000	$ 12,000	-14.286%
703-37030-33510	SEWER INTERNAL USAGE CHARGEBAC	$ 5,285	$ 4,213	$ 4,699	$ 4,659	$ 5,674	$ 4,500	$ 4,500	0.000%
	TOTAL OPERATING REVENUE	$ 1,454,700	$ 1,491,037	$ 1,363,319	$ 1,358,010	$ 1,169,011	$ 1,453,500	$ 1,377,000	-5.263%
703-37030-33018	SEWER SPECIAL ASSESSMENTS-CURR	$ 7,747	$ 20,024	$ 15,360	$ 776	$ 2,829	$ 5,000	$ 5,000	0.000%
703-37030-33019	SEWER SPECIAL ASSM DELINQUENT	$ -	$ -	$ -	$ 100	$ 6,217	$ -		#DIV/0!
703-37030-33091	SEWER TRANSFER IN	$ 150,000	$ -	$ 150,000	$ -	$ -	$ -		#DIV/0!
703-37030-33130	SEWER INTEREST ON INVESTMENTS	$ 4,730	$ 9,791	$ (7,091)	$ 16,777	$ -	$ 9,000	$ 12,000	33.333%
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	$ 18,199	$ 15,260	$ 2,157	$ 750	$ 1,039	$ 10,000	$ 5,000	-50.000%
703-37030-33723	SEWER LABOR	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
703-37030-33724	SEWER TAPPING & CONNECTION FEE	$ 20	$ -	$ 70	$ 60	$ 155,080	$ -		#DIV/0!
703-37030-33725	SEWER INDUSTRIAL INSPECTIONS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
703-37030-33727	SEWER PROPERTY RENTAL	$ 12,983	$ 25,268	$ 25,268	$ 23,402	$ 22,685	$ 25,000	$ 23,785	-4.860%
703-37030-33774	SEWER SURCHARGES	$ 5,000	$ -	$ 17,500	$ 15,000	$ 20,000	$ 10,000	$ 15,000	50.000%
703-37030-33870	SEWER SALE OF BONDS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL OTHER REVENUE	$ 198,679	$ 70,342	$ 203,264	$ 56,864	$ 207,850	$ 59,000	$ 60,785	3.025%
	TOTAL REVENUE	**$ 1,653,378**	**$ 1,561,380**	**$ 1,566,583**	**$ 1,414,874**	**$ 1,376,861**	**$ 1,512,500**	**$ 1,437,785**	**-4.940%**
703-43500-210	TREATMENT OPERATING SUPPLIES	$ 14,153	$ 11,114	$ 23,295	$ 29,483	$ 12,944	$ 40,000	$ 45,000	12.500%
703-43500-230	TREATMENT TOOLS/EQUIP	$ 795	$ 523	$ 718	$ 1,906	$ 553	$ 2,000	$ 3,000	50.000%
703-43500-310	TREATMENT COMMUNICATION	$ 2,078	$ 2,272	$ 2,251	$ 2,000	$ 1,606	$ 3,000	$ 5,000	66.667%
703-43500-320	TREATMENT TRAVL, CONF, SCHOOL	$ -	$ -	$ 1,152	$ 1,385	$ 851	$ 1,500	$ 3,000	100.000%
703-43500-360	TREATMENT UTILITIES	$ 149,439	$ 146,548	$ 162,737	$ 173,087	$ 129,098	$ 150,000	$ 150,000	0.000%
703-43500-370	TREATMENT MAINT & REPAIR	$ 34,553	$ 24,055	$ 82,819	$ 52,144	$ 35,760	$ 55,000	$ 50,000	-9.091%
703-43500-380	TREATMENT RENTAL	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
703-43500-400	TREATMENT MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICE	$ 201,019	$ 184,511	$ 272,972	$ 260,004	$ 180,813	$ 251,500	$ 256,000	1.789%
703-43500-300	TREATMENT PROFESSIONAL SERVIC	$ 19,447	$ 16,785	$ 17,680	$ 20,116	$ 10,526	$ 20,000	$ 18,000	-10.000%
703-43500-390	TREATMENT CONTRACTUAL	$ 196,372	$ 199,553	$ 240,158	$ 232,307	$ 180,972	$ 250,000	$ 245,000	-2.000%
	TOTAL CONTRACTUAL & PROF SERV	$ 215,819	$ 216,339	$ 257,838	$ 252,423	$ 191,498	$ 270,000	$ 263,000	-2.593%
	TOTAL TREATMENT PLANT	$ 416,839	$ 400,850	$ 530,810	$ 512,427	$ 372,311	$ 521,500	$ 519,000	1.771%
703-43920-100	SEWER ADMIN SALARIES-REGULAR	$ 95,726	$ 126,732	$ 130,843	$ 160,012	$ 143,284	$ 187,750	$ 175,000	-6.791%
703-43920-110	SEWER ADMIN SALARIES-OVERTIME	$ 3,836	$ 4,782	$ 4,980	$ 7,161	$ 5,936	$ -	$ 7,000	#DIV/0!
703-43920-130	SEWER ADMIN SALARIES-ON-CALL	$ 1,877	$ 2,593	$ 3,703	$ 4,627	$ 4,843	$ 4,500	$ 4,700	4.444%
703-43920-140	SEWER ADMIN PERA	$ 4,246	$ 7,054	$ 9,626	$ 12,142	$ 11,465	$ 13,968	$ 17,100	22.423%
703-43920-150	SEWER ADMIN FICA	$ 5,321	$ 6,047	$ 9,507	$ 12,118	$ 10,921	$ 14,708	$ 17,442	18.589%
703-43920-160	SEWER ADMIN GROUP HEALTH INSUR	$ 19,326	$ 15,695	$ 19,389	$ 23,075	$ 24,841	$ 33,435	$ 35,000	4.681%
703-43920-170	SEWER ADMIN LONGEVITY	$ 811	$ 468	$ 978	$ 1,019	$ 1,061	$ 1,465	$ 1,467	0.137%
	TOTAL PERSONNEL	$ 131,143	$ 163,371	$ 179,025	$ 220,154	$ 202,352	$ 255,826	$ 257,709	0.736%
703-43920-210	SEWER ADMIN OPERATING SUPPLIES	$ 12,322	$ 9,075	$ 9,173	$ 10,524	$ 8,598	$ 12,000	$ 12,000	0.000%
703-43920-230	SEWER ADMIN TOOLS/EQUIP	$ 2,684	$ 1,615	$ 1,662	$ 2,962	$ 1,709	$ 3,000	$ 3,500	16.667%
703-43920-240	SEWER ADMIN BOOKS/PERIODICALS	$ -	$ -	$ -	$ -	$ 63	$ 100	$ 100	0.000%
703-43920-310	SEWER ADMIN COMMUNICATION	$ 8,099	$ 7,808	$ 8,647	$ 7,022	$ 1,745	$ 7,000	$ 8,500	21.429%
703-43920-320	SEWER ADMIN TRAVEL, CONF, SCHO	$ 1,114	$ 1,899	$ 2,458	$ 2,938	$ 2,240	$ 3,000	$ 4,000	33.333%
703-43920-330	SEWER ADMIN ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
703-43920-340	SEWER ADMIN PRINTING/PUBLISHIN	$ 57	$ -	$ -	$ 395	$ 120	$ 500	$ 500	0.000%
703-43920-360	SEWER ADMIN UTILITIES	$ 16,185	$ 15,606	$ 16,176	$ 16,425	$ 13,412	$ 17,000	$ 17,000	0.000%
703-43920-370	SEWER ADMIN MAINT & REPAIR	$ 32,886	$ 30,337	$ 38,756	$ 70,221	$ 51,748	$ 52,000	$ 55,000	5.769%
703-43920-380	SEWER ADMIN RENTAL	$ -	$ -	$ -	$ 128	$ -	$ 500	$ 500	0.000%
703-43920-381	SEWER ADMIN ALLOCATION	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	$ 40,000	$ 40,000	0.000%

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
703-43920-400	SEWER ADMIN MISCELLANEOUS	$ 35	$ -	$ -	$ -	$ -	$ -		#DIV/0!
703-43920-410	SEWER ADMIN WORK COMP INSURANC	$ 7,562	$ 9,221	$ 8,388	$ 8,220	$ 8,371	$ 9,000	$ 9,100	1.111%
703-43920-420	SEWER ADMIN VEHICLE INSURANCE	$ 2,260	$ 2,193	$ 3,178	$ 3,401	$ 3,498	$ 3,500	$ 3,500	0.000%
703-43920-430	SEWER ADMIN GENERAL LIABILITY	$ 16,208	$ 21,696	$ 19,642	$ 23,375	$ 28,735	$ 20,000	$ 25,000	25.000%
703-43920-540									
	TOTAL SUPPLIES, GOODS & SERVICES	$ 119,414	$ 119,449	$ 128,079	$ 165,611	$ 120,239	$ 167,600	$ 178,700	6.623%
703-43920-300	SEWER ADMIN PROFESSIONAL SERVI	$ 9,968	$ 2,411	$ 840	$ 3,558	$ 755	$ 10,000	$ 7,000	-30.000%
703-43920-390	SEWER ADMIN CONTRACTUAL	$ 4,482	$ 6,300	$ 5,526	$ 5,459	$ 7,319	$ 8,000	$ 7,000	-12.500%
	TOTAL CONTRACTUAL & PROF SERV	$ 14,450	$ 8,710	$ 6,366	$ 9,017	$ 8,074	$ 18,000	$ 14,000	-22.222%
703-43920-530	SEWER CAP OUTLAY-MACH/EQUI	$ 0	$ 940	$ -	$ -	$ 28,580	$ 38,000	$ 35,000	-7.895%
	TOTAL OPERATING EXPENDITURES	**$ 681,846**	**$ 693,320**	**$ 844,280**	**$ 907,210**	**$ 731,555**	**$ 1,000,926**	**$ 1,004,409**	**0.348%**
	REVENUE OVER EXPENDITURES	**$ 971,533**	**$ 868,060**	**$ 722,303**	**$ 507,664**	**$ 645,306**	**$ 511,574**	**$ 433,376**	**-15.286%**
703-43920-580	SEWER ADMIN DEPRECIATION	$ 477,143	$ 473,820	$ 452,056	$ 451,714	$ -	$ 460,000	$ 460,000	0.000%
703-43920-610	SEWER DEBT SERVICE-INTE	$ 150,760	$ 136,682	$ 120,600	$ 104,892	$ 95,834	$ 95,609	$ 83,009	-13.179%
703-43920-700	SEWER ADMIN PAYMENT IN LIEU OF	$ 1,310	$ -	$ -	$ -	$ -	$ -	$ -	#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	$ 629,213	$ 681,288	$ 572,656	$ 556,605	$ 95,834	$ 555,609	$ 543,009	-2.268%
	TOTAL REVENUES OVER EXPENDITURES	**$ 342,320**	**$ 186,772**	**$ 149,647**	**$ (48,941)**	**$ 549,472**	**$ (44,035)**	**$ (109,633)**	148.968%
	Without Depreciation	$ 819,463	$ 660,592	$ 601,703	$ 402,773		$ 415,965	$ 350,367	

ADDITIONAL CASH AND RESERVE INFORMATION:

The sewer fund had a cash balance at December 31, 2014 of $572,375

The unrestricted fund balance at December 31, 2014 was $504,831.

2015 projects a $44,035 deficit and the 2016 is budgeted for a $109,633 deficit.

The unrestricted fund balance at December 31, 2015 is projected to be $460,796.

The amount that should be in reserves according to the reserve policy is between 15% and 30% subsequent year expenditures.

The 2016 reserve amount should be between $232,113 and $464,225.

City of Lake City
Storm Water

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
706-37060-33507	STORM WATER PENALTY	$ 1,020	$ 957	$ 1,050	$ 1,063	$ 977	$ 1,000	$ 1,000	0.000%
706-37060-33721	STORM WATER COLLECTIONS FROM B	$ 80,938	$ 81,424	$ 101,880	$ 102,788	$ 99,610	$ 122,000	$ 126,500	3.689%
	TOTAL OPERATING REVENUE	$ 81,958	$ 82,381	$ 102,931	$ 103,850	$ 100,587	$ 123,000	$ 127,500	3.659%
706-37060-33130	STORM WATER INT ON INVESTMENT	$ 4,040	$ 652	$ (174)	$ (786)	$ -	$ 2,000	$ 150	-92.500%
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	$ 4,040	$ 11,231	$ (174)	$ (786)	$ 213	$ 2,000	$ 150	-92.500%
	TOTAL REVENUE	**$ 85,998**	**$ 93,612**	**$ 102,757**	**$ 103,064**	**$ 100,799**	**$ 125,000**	**$ 127,650**	**2.120%**
706-47706-100	STORM WATER SALARIES REGULAR	$ 16,057	$ 25,881	$ 23,188	$ 19,194	$ 17,887	$ 23,100	$ 24,000	3.896%
706-47706-110	STORM WATER SALARIES-OVERTIME	$ 46	$ -	$ -	$ 4	$ -	$ 300	$ 300	0.000%
706-47706-130	STORM WATER SALARIES-ON CALL	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
706-47706-140	STORM WATER PERA	$ 1,167	$ 1,877	$ 1,681	$ 1,339	$ 1,342	$ 1,697	$ 1,823	7.425%
706-47706-150	STORM WATER FICA	$ 1,196	$ 2,380	$ 1,709	$ 1,352	$ 1,331	$ 1,790	$ 1,859	3.855%
706-47706-160	STORM WATER GROUP HEALTH INS	$ 2,758	$ 4,144	$ 5,043	$ 2,984	$ 2,544	$ 3,700	$ 3,700	0.000%
706-47706-170	STORM WATER LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL PERSONNEL	$ 21,224	$ 34,282	$ 31,620	$ 24,873	$ 23,104	$ 30,587	$ 31,682	3.580%
706-47706-210	STORM WATER OPERATING SUPPLIES	$ 4,345	$ 3,952	$ 6,564	$ 5,892	$ 6,973	$ 7,500	$ 7,500	0.000%
706-47706-220	STORM WATER MAINT REP PARTS	$ 14,364	$ 8,856	$ 10,046	$ 11,106	$ 13,899	$ 15,000	$ 16,000	6.667%
706-47706-230	STORM WATER TOOLS/EQUIP	$ 242	$ 33	$ 194	$ 713	$ 370	$ 700	$ 500	-28.571%
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	$ 235	$ 1,122	$ 1,274	$ 1,389	$ 1,127	$ 1,500	$ 2,000	33.333%
706-47706-330	STORM WATER ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
706-47706-340	STORM WATER PRINTING/PUBLISH	$ -	$ 88	$ 79	$ 112	$ 80	$ 150	$ 150	0.000%
706-47706-360	STORM WATER UTILITY	$ -	$ 23	$ -	$ -	$ -	$ -		#DIV/0!
706-47706-380	STORM WATER RENTAL	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
706-47706-381	STORM WATER ADMIN ALLOCATION	$ 16,025	$ 16,025	$ 16,025	$ 16,025	$ -	$ 5,000	$ 5,000	0.000%
706-47706-400	STORM WATER MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
706-47706-430	STORM WATER GENERAL LIAB INS	$ 1,852	$ 1,849	$ 2,317	$ 2,253	$ 2,391	$ 2,000	$ 2,500	25.000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 37,064	$ 32,259	$ 36,499	$ 37,490	$ 24,840	$ 32,350	$ 34,150	5.564%
706-47706-300	STORM WATER PROFESSIONAL SERVI	$ 382	$ 2,005	$ 1,502	$ 707	$ 703	$ 1,500	$ 3,000	100.000%
706-47706-390	STORM WATER CONTRACTUAL	$ 2,200	$ 5,459	$ 2,815	$ 6,013	$ 8,309	$ 9,500	$ 10,000	5.263%
	TOTAL CONTRACTUAL & PROF SERV	$ 2,582	$ 7,464	$ 4,317	$ 6,721	$ 9,012	$ 11,000	$ 13,000	18.182%
706-47706-520	STORM WATER CAP OUTLAY OTHER	$ (0)	$ -	$ -	$ -	$ -	$ -		#DIV/0!
706-47706-580	STORM WATER DEPRECIATION	$ 109,959	$ 119,330	$ 119,897	$ 119,898	$ -	$ 119,500	$ 119,500	0.000%
706-47706-610	STORM WATER DEBT SERVICE INTER	$ 16,682	$ 17,453	$ 16,802	$ 16,153	$ 14,593	$ 14,593	$ 13,896	-4.776%
706-47706-700	STORM WATER PERMANENT TRANSFER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL OTHER EXPENDITURES	$ 126,641	$ 136,783	$ 136,699	$ 136,050	$ 14,593	$ 134,093	$ 133,396	-0.520%
	TOTAL EXPENDITURES	**$ 187,511**	**$ 210,789**	**$ 209,136**	**$ 205,134**	**$ 71,548**	**$ 208,030**	**$ 212,228**	**2.018%**
	TOTAL REVENUES OVER EXPENDITURES	**$ (101,513)**	**$ (117,177)**	**$ (106,379)**	**$ (102,070)**	**$ 29,251**	**$ (83,030)**	**$ (84,578)**	**1.864%**
	Without Depreciation	$ 8,446	$ 2,153	$ 13,518	$ 17,828	$ 29,251	$ 36,470	$ 34,922	

ADDITIONAL CASH AND RESERVE INFORMATION:

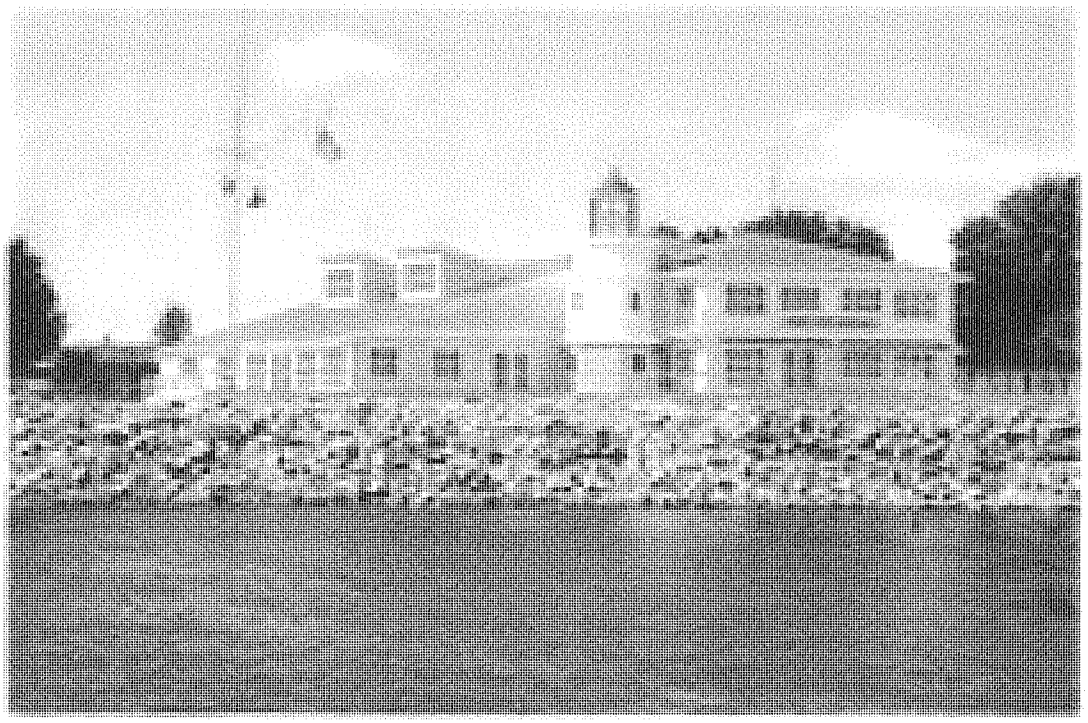
The storm water fund had a negative cash balance at December 31, 2014 of ($59,312).
The unrestricted fund balance at December 31, 2014 was also negative at ($33,815).
2015 projects a $83,030 deficit and 2016 is budgeted for a $84,578 deficit.
The unrestricted fund balance at December 31, 2015 is projected to be ($116,845).
The amount that should be in reserves according to the reserve policy is between 10% and 15% subsequent year expenditures.
The 2016 reserve amount should be between $21,223 and $31,834.

City of Lake City
Garbage

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
720-37200-33507	GARBAGE PENALTY	$ 4,814	$ 4,828	$ 5,509	$ 5,464	$ 4,377	$ 4,500	$ 4,500	0.000%
720-37200-33720	GARBAGE BAG STICKERS	$ 1,274	$ 1,127	$ 192	$ 321	$ 120	$ 1,200	$ 300	-75.000%
720-37200-33721	GARBAGE COLLECTIONS FROM BILLI	$ 371,967	$ 415,017	$ 513,698	$ 513,677	$ 426,021	$ 528,500	$ 540,000	2.176%
	TOTAL OPERATING REVENUE	$ 378,056	$ 420,972	$ 519,399	$ 519,463	$ 430,517	$ 534,200	$ 544,800	1.984%
720-37200-33130	GARBAGE INTEREST ON INVESTMENT	$ 8,525	$ 6,530	$ (3,632)	$ 6,162	$ -	$ 6,000	$ 6,000	0.000%
720-37200-33180	GARBAGE MISC REFUND/REIMB	$ 7,133	$ 5,582	$ 5,906	$ 5,727	$ 4,420	$ 6,000	$ 5,500	-8.333%
	TOTAL OTHER REVENUE	$ 15,658	$ 12,112	$ 2,274	$ 11,889	$ 4,420	$ 12,000	$ 11,500	-4.167%
	TOTAL REVENUE	**$ 393,714**	**$ 433,084**	**$ 521,672**	**$ 531,352**	**$ 434,937**	**$ 546,200**	**$ 556,300**	**1.849%**
720-47720-100	GARBAGE-SALARIES REGULAR	$ 3,736	$ 9,170	$ 9,491	$ 9,399	$ 13,390	$ 10,000	$ 12,000	20.000%
720-47720-140	GARBAGE EMPL CONT - P E R A	$ 4	$ 18	$ 671	$ 689	$ 1,004	$ 725	$ 750	3.448%
720-47720-150	GARBAGE FICA	$ 286	$ 233	$ 725	$ 726	$ 1,015	$ 765	$ 765	0.000%
720-47720-160	GARBAGE GROUP HEALTH INSURA	$ 20	$ -	$ 97	$ 67	$ 637	$ -		#DIV/0!
	TOTAL PERSONNEL	$ 4,046	$ 9,421	$ 10,984	$ 10,882	$ 16,046	$ 11,490	$ 13,515	17.624%
720-47720-210	GARBAGE OPERATING SUPPLIES	$ 1,741	$ 472	$ 639	$ 972	$ 368	$ 1,200	$ 1,200	0.000%
720-47720-220	GARBAGE REPAIR & MAINTENANCE	$ 25	$ 500	$ 175	$ 194	$ -	$ 1,000	$ 1,000	0.000%
720-47720-230	GARBAGE SMALL TOOLS	$ -	$ -	$ -	$ 426	$ -	$ 500	$ 500	0.000%
720-47720-310	GARBAGE COMMUNICATION	$ 137	$ -	$ -	$ -	$ -	$ 500	$ 500	0.000%
720-47720-340	GARBAGE PRINTING/PUBLISHING	$ 1,668	$ 1,772	$ 1,000	$ 1,812	$ 1,530	$ 2,000	$ 2,000	0.000%
720-47720-360	GARBAGE UTILITIES	$ 297	$ 330	$ 387	$ 429	$ 291	$ 500	$ 500	0.000%
720-47720-381	GARBAGE ADMIN ALLOCATION	$ 13,688	$ 13,688	$ 13,688	$ 13,688	$ -	$ 14,000	$ 14,000	0.000%
720-47720-400	GARBAGE MISCELLANEOUS	$ (5)	$ (788)	$ 360	$ -	$ -	$ -		#DIV/0!
720-47720-410	GARBAGE - WORK COMP INS	$ -	$ 1,181	$ 869	$ 1,029	$ 833	$ -	$ 1,100	#DIV/0!
720-47720-430	GARBAGE GENERAL LIABILITY INS	$ 1,730	$ 1,387	$ 605	$ 786	$ 932	$ -	$ 850	#DIV/0!
720-47720-810	GARBAGE SALES TAX	$ -	$ 13,621	$ -	$ 83	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES GOODS & SERVICES	$ 19,282	$ 32,162	$ 17,722	$ 19,420	$ 3,954	$ 19,700	$ 21,650	9.898%
720-47720-300	GARBAGE-PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
720-47720-390	GARBAGE CONTRACTUAL	$ 361,626	$ 422,723	$ 512,360	$ 524,764	$ 385,692	$ 515,000	$ 540,000	4.854%
	TOTAL CONTRACTUAL & PROF SERV	$ 361,626	$ 422,723	$ 512,360	$ 524,764	$ 385,692	$ 515,000	$ 540,000	4.854%
	TOTAL EXPENDITURES	**$ 384,954**	**$ 464,306**	**$ 541,066**	**$ 555,066**	**$ 405,692**	**$ 546,190**	**$ 575,165**	5.305%
									#DIV/0!
	TOTAL REVENUES OVER EXPENDITURES	**$ 8,760**	**$ (31,222)**	**$ (19,393)**	**$ (23,714)**	**$ 29,245**	**$ 10**	**$ (18,865)**	

ADDITIONAL CASH AND RESERVE INFORMATION:

The garbage fund had a cash balance at December 31, 2014 of $236,940.
The unrestricted fund balance at December 31, 2014 was $219,133.
2015 projects a $10 surplus while 2016 is budgeted for a $18,865 deficit.
The unrestricted fund balance at December 31, 2015 is projected to be $219,143.
The amount that should be in reserves according to the reserve policy is between 5% and 10% subsequent year expenditures.
The 2016 reserve amount should be between $28,758 and $57,517.



LAKE CITY MARINA

City of Lake City
Marina Revenue

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
710-37100-33126	MARINA SALES TAX	$ (4,430)	$ (4,267)	$ (4,497)	$ (4,464)	$ -	$ (4,500)	$ (4,500)	0.000%
710-37100-33130	MARINA INTEREST ON INVESTMENTS	$ 59,056	$ 54,591	$ (16,775)	$ 96,682	$ 4,069	$ 6,000	$ 6,000	0.000%
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	$ 3,314	$ 21,315	$ 6,439	$ 7,491	$ 5,039	$ 5,000	$ 5,000	0.000%
710-37100-33771	MARINA CHARTER PERMIT	$ 1,000	$ 1,250	$ 1,250	$ 5,229	$ 1,000	$ 1,250	$ 1,250	0.000%
710-37100-33773	MARINA SERVICE CHARGE	$ 3,086	$ 3,111	$ 2,941	$ 2,510	$ 1,518	$ 3,000	$ 3,000	0.000%
710-37100-33774	MARINA SURCHARGE	$ 70,010	$ 75,269	$ 76,960	$ 66,312	$ 57,230	$ 60,000	$ 60,000	0.000%
710-37100-33775	MARINA LAUNCH	$ 7,377	$ 6,928	$ 7,283	$ 8,648	$ 7,958	$ 7,000	$ 7,000	0.000%
710-37100-33776	MARINA OVERNIGHT	$ 49,113	$ 47,170	$ 52,484	$ 47,914	$ 44,441	$ 55,000	$ 55,000	0.000%
710-37100-33777	MARINA PUMPOUT	$ 4,249	$ 4,443	$ 3,968	$ 4,031	$ 4,023	$ 5,000	$ 5,000	0.000%
710-37100-33778	MARINA AIR CONDITIONER	$ 13,650	$ 19,375	$ 18,700	$ 19,375	$ 19,725	$ 19,000	$ 20,000	5.263%
710-37100-33780	MARINA SLIP RENTAL	$ 846,850	$ 870,109	$ 887,125	$ 910,642	$ 931,242	$ 910,200	$ 920,000	1.077%
710-37100-33781	MARINA TRAILER LOT RENTAL	$ 358,400	$ 362,300	$ 373,125	$ 384,260	$ 392,065	$ 388,220	$ 392,000	0.974%
710-37100-33782	MARINA LIFT AND STORAGE	$ 217,855	$ 218,204	$ 221,069	$ 219,925	$ 231,781	$ 220,000	$ 220,000	0.000%
710-37100-33783	MARINA YACHT CLUB RENTAL	$ 10,442	$ 10,818	$ 11,067	$ 11,288	$ 11,514	$ 11,500	$ 11,730	2.000%
710-37100-33790	MARINA GASOLINE	$ 205,254	$ 221,918	$ 185,181	$ 166,156	$ 175,609	$ 241,000	$ 240,000	-0.415%
710-37100-33791	MARINA MERCHANDISE FOR RESALE	$ 6,013	$ 5,982	$ 6,229	$ 5,498	$ 7,308	$ 10,000	$ 10,000	0.000%
710-37100-33793	MARINA KEYS	$ 5,870	$ 6,430	$ 6,370	$ 6,215	$ 6,014	$ 6,400	$ 6,400	0.000%
710-37100-33870	MARINA SALE OF BONDS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
710-37100-33950	MARINA MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL REVENUE	**$ 1,858,110**	**$ 1,925,947**	**$ 1,839,920**	**$ 1,958,713**	**$ 1,900,535**	**$ 1,945,070**	**$ 1,958,880**	**0.710%**
	TOTAL EXPENDITURES	**$ 1,683,851**	**$ 1,477,327**	**$ 1,407,523**	**$ 1,406,524**	**$ 725,474**	**$ 2,195,043**	**$ 2,396,672**	**9.186%**
	NET REVENUES OVER EXPENDITURES	**$ 174,259**	**$ 448,620**	**$ 432,397**	**$ 552,189**	**$ 1,175,061**	**$ (249,973)**	**$ (437,792)**	**75.136%**

City of Lake City
Marina Expenditures

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
100	SALARIES REGULAR	$ 191,999	$ 215,332	$ 166,763	$ 202,480	$ 173,715	$ 210,050	$ 219,820	4.651%
110	SALARIES OVERTIME	$ 720	$ 954	$ 1,553	$ 946	$ 1,941	$ 4,100	$ 4,100	0.000%
120	SALARIES TEMPORARY	$ 127,894	$ 129,532	$ 136,655	$ 149,943	$ 143,489	$ 176,471	$ 180,900	2.510%
140	PERA	$ 14,908	$ 14,871	$ 14,828	$ 15,886	$ 15,566	$ 18,730	$ 19,977	6.658%
150	FICA	$ 24,156	$ 24,381	$ 24,502	$ 25,890	$ 24,149	$ 30,300	$ 31,440	3.762%
160	GROUP HEALTH INSURANCE	$ 27,641	$ 30,281	$ 30,253	$ 27,991	$ 22,174	$ 43,870	$ 48,280	10.052%
170	LONGEVITY	$ 2,038	$ 2,163	$ 2,288	$ 2,413	$ 2,538	$ 2,595	$ 2,725	5.010%
	TOTAL PERSONNEL	$ 389,354	$ 417,516	$ 376,842	$ 425,550	$ 383,570	$ 486,116	$ 507,242	4.346%
200	OFFICE SUPPLIES	$ 1,262	$ 1,074	$ 1,153	$ 1,163	$ 740	$ 1,300	$ 1,325	1.923%
210	OPERATING SUPPLIES	$ 20,758	$ 21,962	$ 22,880	$ 22,840	$ 12,362	$ 33,400	$ 34,000	1.796%
220	MAINT & REPAIR	$ 31,982	$ 22,615	$ 30,864	$ 33,012	$ 20,686	$ 37,500	$ 38,150	1.733%
230	TOOLS & EQUIPMENT	$ 3,677	$ 560	$ 1,343	$ 2,443	$ 2,835	$ 7,800	$ 7,800	0.000%
240	BOOKS & PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ 125	$ 125	0.000%
310	COMMUNICATION	$ 7,113	$ 6,794	$ 7,575	$ 8,109	$ 4,862	$ 9,180	$ 9,370	2.070%
320	TRAVEL, SCHOOL & CONFERENCES	$ 1,208	$ 1,204	$ 1,943	$ 1,018	$ 1,030	$ 3,000	$ 3,000	0.000%
340	PRINTING & PUBLISHING	$ 2,414	$ 2,441	$ 2,766	$ 2,972	$ 1,484	$ 3,200	$ 3,270	2.188%
360	UTILITIES	$ 31,943	$ 31,649	$ 31,262	$ 32,568	$ 27,177	$ 45,000	$ 45,000	0.000%
381	ADMIN ALLOCATION	$ 22,925	$ 23,000	$ 23,500	$ 23,500	$ -	$ 25,000	$ 25,000	0.000%
400	MISCELLANEOUS	$ 2,283	$ 227	$ 993	$ 5,167	$ 500	$ 8,000	$ 8,000	0.000%
401	CREDIT CARD CHARGES				$ 15,014	$ 14,512	$ 18,500	$ 18,500	0.000%
410	WORK COMP INSURANCE	$ 24,210	$ 18,855	$ 20,424	$ 22,488	$ 22,076	$ 31,500	$ 34,665	10.048%
420	VEHICLE INSURANCE	$ (794)	$ 577	$ 910	$ 946	$ 941	$ 2,100	$ 2,310	10.000%
430	GENERAL LIABILITY	$ 45,087	$ 52,091	$ 51,035	$ 52,200	$ 48,783	$ 78,650	$ 86,500	9.981%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 194,068	$ 183,048	$ 196,647	$ 223,440	$ 157,990	$ 304,255	$ 317,015	4.194%
300	PROFESSIONAL SERVICES	$ 1,367	$ -	$ 1,821	$ 300	$ 910	$ 10,000	$ 10,000	0.000%
390	CONTRACTUAL	$ 19,020	$ 19,890	$ 15,891	$ 18,248	$ 18,168	$ 23,150	$ 23,500	1.512%
	TOTAL CONTRACTUAL & PROF SERV	$ 20,387	$ 19,890	$ 17,712	$ 18,548	$ 19,078	$ 33,150	$ 33,500	1.056%
500	CAPITAL OUTLAY LAND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
510	CAPITAL OUTLAY BUILDING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
520	CAPITAL OUTLAY OTHER	$ 5,000	$ 54,641	$ -	$ -	$ -	$ 325,000	$ 511,000	57.231%
530	CAPITAL OUTLAY MACH & EQUIP	$ 169,195	$ 7	$ 1,191	$ -	$ 20,207	$ 28,000	$ 15,000	-46.429%
	TOTAL CAPITAL OUTLAY	$ 174,195	$ 54,648	$ 1,191	$ -	$ 20,207	$ 353,000	$ 526,000	49.008%
850	RESALE MERCHANDISE TAXABLE	$ 7,231	$ 6,538	$ 5,015	$ 3,753	$ 3,518	$ 9,000	$ 9,000	0.000%
860	RESALE MERCHANDISE GAS	$ 208,086	$ 211,002	$ 199,256	$ 135,413	$ 136,145	$ 210,000	$ 210,000	0.000%
	TOTAL RESALE MERCHANDISE	$ 215,317	$ 217,540	$ 204,270	$ 139,166	$ 139,663	$ 219,000	$ 219,000	0.000%
	TOTAL OPERATING COSTS	$ 993,322	$ 892,642	$ 796,662	$ 806,703	$ 720,508	$ 1,395,521	$ 1,602,757	14.850%
710-40775-400	DONATIONS MISCELLANEOUS	$ -	$ 1,000	$ -	$ 1,950	$ 150	$ 3,000		-100.000%
710-40920-703	PERMANENT TRANSFERS	$ 489,453	$ 384,726	$ 422,719	$ 418,740	$ -	$ 621,122	$ 623,915	0.450%
710-40710-610	DEBT SERVICE	$ 28,923	$ 25,342	$ 20,620	$ 15,887	$ 4,816	$ 10,400	$ -	-100.000%
710-40920-580	DEPRECIATION	$ 172,153	$ 173,616	$ 167,522	$ 163,244	$ -	$ 165,000	$ 170,000	3.030%
	TOTAL EXPENDITURES	$ 1,683,851	$ 1,477,327	$ 1,407,523	$ 1,406,524	$ 725,474	$ 2,195,043	$ 2,396,672	9.186%

City of Lake City
Marina Beach

Account Numbe	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
710-40746-100	SALARIES REGULAR	$ (16,826)	$ 9,499	$ 8,023	$ 10,163	$ 8,686	$ 10,050	$ 10,820	7.662%
710-40746-120	SALARIES TEMPORARY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
710-40746-140	PERA	$ 650	$ 657	$ 669	$ 688	$ 639	$ 740	$ 812	9.730%
710-40746-150	FICA	$ 691	$ 683	$ 697	$ 718	$ 651	$ 780	$ 840	7.692%
710-40746-160	GROUP HEALTH INS	$ 1,364	$ 1,443	$ 1,429	$ 1,301	$ 1,120	$ 2,010	$ 2,215	10.199%
710-40746-170	LONGEVITY	$ 102	$ 108	$ 114	$ 121	$ 127	$ 150	$ 150	0.000%
	TOTAL PERSONNEL	$ (14,019)	$ 12,389	$ 10,933	$ 12,991	$ 11,223	$ 13,730	$ 14,837	8.063%
710-40746-210	OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	0.000%
710-40746-220	MAINT & REPAIR	$ 584	$ 839	$ 153	$ 898	$ 950	$ 2,000	$ 2,000	0.000%
710-40746-230	TOOLS & EQUIP	$ -	$ -	$ -	$ -	$ -	$ 800	$ 800	0.000%
710-40746-360	UTILITIES	$ 485	$ 458	$ 279	$ 276	$ 274	$ 1,500	$ 1,500	0.000%
710-40746-400	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
710-40746-430	GENERAL LIABILITY	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 1,069	$ 1,296	$ 432	$ 1,174	$ 1,224	$ 5,300	$ 5,300	0.000%
710-40746-520	CAPITAL OUTLAY OTHER	$ -	$ 54,641	$ -	$ -	$ -	$ 325,000	$ 500,000	53.846%
710-40746-530	CAPITAL OUTLAY MACH & EQUIP	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL CAPITAL OUTLAY	$ -	$ 54,641	$ -	$ -	$ -	$ 325,000	$ 500,000	53.846%
	TOTAL OPERATING COST	$ (12,950)	$ 68,327	$ 11,365	$ 14,165	$ 12,447	$ 344,030	$ 520,137	51.189%

City of Lake City
Marina Trailer Park

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
710-40760-100	SALARIES-REGULA	$ 26,274	$ 27,086	$ 21,050	$ 29,173	$ 24,644	$ 27,970	$ 30,700	9.760%
710-40760-120	SALARIES-TEMPORARY	$ 6,398	$ 2,794	$ 4,876	$ 4,806	$ 3,175	$ 5,200	$ 5,400	3.846%
710-40760-140	PERA	$ 1,853	$ 1,870	$ 1,896	$ 1,940	$ 1,798	$ 2,050	$ 2,310	12.683%
710-40760-150	FICA	$ 2,095	$ 2,184	$ 2,380	$ 2,412	$ 2,088	$ 2,570	$ 2,800	8.949%
710-40760-160	GROUP HEALTH INSURANCE	$ 3,221	$ 3,300	$ 3,140	$ 3,006	$ 2,808	$ 4,750	$ 5,225	10.000%
710-40760-170	LONGEVITY	$ 248	$ 264	$ 281	$ 298	$ 314	$ 320	$ 340	6.250%
	TOTAL PERSONNEL	$ 40,089	$ 37,498	$ 33,623	$ 41,634	$ 34,826	$ 42,860	$ 46,775	9.134%
710-40760-210	OPERATING SUPPLIES	$ 159	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	0.000%
710-40760-220	MAINT & REPAIR	$ 3,590	$ 3,194	$ 4,332	$ 1,515	$ 1,623	$ 5,100	$ 5,100	0.000%
710-40760-360	UTILITIES	$ 3,630	$ 3,831	$ 2,339	$ 3,031	$ 1,956	$ 5,500	$ 5,500	0.000%
710-40760-400	MISCELLANEOUS	$ 1,924	$ -	$ -	$ 920	$ -	$ 2,000	$ 2,000	0.000%
710-40760-410	WORK COMP INSURANCE	$ 726	$ 566	$ 613	$ 675	$ 662	$ 1,000	$ 1,100	10.000%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 10,028	$ 7,590	$ 7,284	$ 6,140	$ 4,241	$ 16,100	$ 16,200	0.621%
710-40760-390	CONTRACTUAL	$ 5,986	$ 6,957	$ 5,728	$ 3,200	$ 5,228	$ 7,150	$ 7,150	0.000%
710-40760-530	CAPITAL OUTLAY MACH & EQUIP	$ 169,195	$ 7	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL OPERATING COST	$ 225,298	$ 52,053	$ 46,635	$ 50,974	$ 44,295	$ 66,110	$ 70,125	6.073%

City of Lake City
Marina Lift

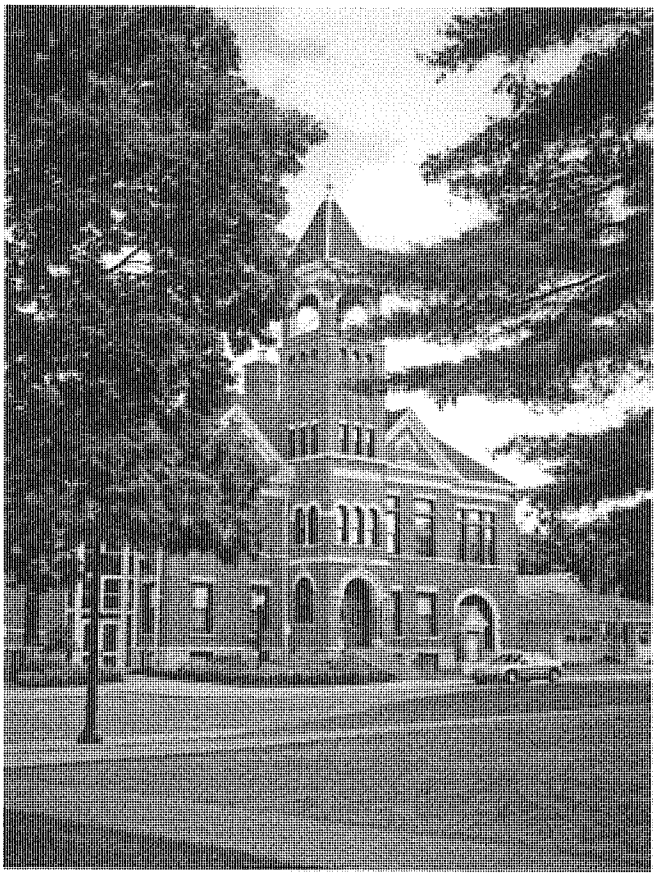
Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
710-40771-100	SALARIES REGULAR	$ 27,627	$ 28,496	$ 24,070	$ 30,489	$ 26,057	$ 30,030	$ 32,500	8.225%
710-40771-110	SALARIES OVERTIME	$ 116	$ -	$ -	$ -	$ 32	$ 1,100	$ 1,100	0.000%
710-40771-120	SALARIES TEMPORARY	$ 38,070	$ 37,819	$ 33,320	$ 40,794	$ 41,943	$ 52,071	$ 53,000	1.784%
710-40771-140	PERA	$ 1,951	$ 1,971	$ 2,008	$ 2,063	$ 2,143	$ 2,570	$ 2,450	-4.669%
710-40771-150	FICA	$ 4,993	$ 4,942	$ 4,642	$ 5,276	$ 5,165	$ 6,050	$ 6,650	9.917%
710-40771-160	GROUP HEALTH INSURANCE	$ 4,090	$ 4,327	$ 4,287	$ 3,903	$ 3,359	$ 6,050	$ 6,655	10.000%
710-40771-170	#NAME?	$ 306	$ 324	$ 343	$ 362	$ 381	$ 400	$ 425	6.250%
	TOTAL PERSONNEL	$ 77,153	$ 77,880	$ 68,669	$ 82,887	$ 79,079	$ 98,271	$ 102,780	18.560%
710-40771-210	OPERATING SUPPLIES	$ 7,772	$ 10,569	$ 12,104	$ 7,856	$ 4,194	$ 13,000	$ 13,300	2.308%
710-40771-220	MAINT & REPAIR	$ 6,790	$ 9,587	$ 10,941	$ 11,232	$ 4,477	$ 13,000	$ 13,300	2.308%
710-40771-230	TOOLS & EQUIPMENT	$ 155	$ -	$ 956	$ 437	$ 601	$ 1,500	$ 1,500	0.000%
710-40771-400	MI5CELLANEOUS	$ 25	$ -	$ -	$ 1,316	$ -	$ 3,000	$ 3,000	0.000%
710-40771-410	WORK COMP INSURANCE	$ 4,601	$ 3,582	$ 3,881	$ 4,273	$ 4,195	$ 6,400	$ 7,040	10.000%
710-40771-420	VEHICLE INSURANCE	$ (794)	$ 577	$ 910	$ 946	$ 941	$ 2,100	$ 2,310	10.000%
	TOTAL SERVICES	$ 18,548	$ 24,315	$ 28,792	$ 26,060	$ 14,408	$ 39,000	$ 40,450	3.718%
710-40771-390	CONTRACTUAL	$ 490	$ 455	$ 385	$ 506	$ -	$ 500	$ 550	10.000%
710-40771-520	CAPITAL OUTLAY OTHER	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
710-40771-530	CAPITAL OUTLAY MACH & EQUIP	$ -	$ -	$ -	$ -	$ 20,207	$ 28,000	$ 15,000	-46.429%
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ 20,207	$ 28,000	$ 15,000	-46.429%
	TOTAL OPERATING COST	$ 96,191	$ 102,650	$ 97,846	$ 109,453	$ 113,694	$ 165,771	$ 158,780	-4.217%

City of Lake City
Marina Harbor

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
710-40773-100	SALARIES REGULAR	$ 142,617	$ 137,585	$ 100,205	$ 120,612	$ 102,745	$ 128,900	$ 131,500	2.017%
710-40773-110	SALARIES OVERTIME	$ 603	$ 954	$ 1,553	$ 946	$ 1,909	$ 3,000	$ 3,000	0.000%
710-40773-120	SALARIES TEMPORARY	$ 43,655	$ 48,458	$ 60,462	$ 62,167	$ 62,100	$ 75,000	$ 76,500	2.000%
710-40773-140	PERA	$ 7,720	$ 7,817	$ 8,007	$ 8,219	$ 7,719	$ 9,550	$ 9,880	3.455%
710-40773-150	FICA	$ 12,481	$ 12,622	$ 12,958	$ 13,323	$ 12,611	$ 16,500	$ 16,500	0.000%
710-40773-160	GROUP HEALTH INSURANCE	$ 17,605	$ 20,098	$ 20,370	$ 18,760	$ 13,874	$ 29,210	$ 32,135	10.014%
710-40773-170	LONGEVITY	$ 1,277	$ 1,354	$ 1,431	$ 1,508	$ 1,585	$ 1,590	$ 1,670	5.031%
	TOTAL PERSONNEL	$ 225,958	$ 228,888	$ 204,986	$ 225,535	$ 202,544	$ 263,750	$ 271,185	2.819%
710-40773-200	OFFICE SUPPLIES	$ 1,262	$ 1,074	$ 1,153	$ 1,163	$ 740	$ 1,300	$ 1,325	1.923%
710-40773-210	OPERATING SUPPLIES	$ 12,328	$ 10,864	$ 10,479	$ 14,984	$ 7,980	$ 15,800	$ 16,100	1.899%
710-40773-220	MAINT & REPAIR	$ 21,018	$ 8,915	$ 15,437	$ 19,367	$ 13,636	$ 17,000	$ 17,350	2.059%
710-40773-230	TOOLS & EQUIPMENT	$ 3,522	$ 560	$ 387	$ 2,006	$ 2,234	$ 5,500	$ 5,500	0.000%
710-40773-240	BOOKS & PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ 125	$ 125	0.000%
710-40773-310	COMMUNICATION	$ 7,113	$ 6,794	$ 7,575	$ 8,109	$ 4,862	$ 9,180	$ 9,370	2.070%
710-40773-320	TRAVEL, SCHOOL & CONFERENCES	$ 1,208	$ 1,204	$ 1,943	$ 1,018	$ 1,030	$ 3,000	$ 3,000	0.000%
710-40773-340	PRINTING & PUBLISHING	$ 2,414	$ 2,441	$ 2,766	$ 2,972	$ 1,484	$ 3,200	$ 3,270	2.188%
710-40773-360	UTILITIES	$ 27,829	$ 27,361	$ 28,644	$ 29,261	$ 24,947	$ 38,000	$ 38,000	0.000%
710-40773-381	ADMIN ALLOCATION	$ 22,925	$ 23,000	$ 23,500	$ 23,500	$ -	$ 25,000	$ 25,000	0.000%
710-40773-400	MISCELLANEOUS	$ 334	$ 227	$ 993	$ 2,931	$ 500	$ 3,000	$ 3,000	0.000%
710-40773-401	CREDIT CARD CHARGES	$ -	$ -	$ -	$ 15,014	$ 14,512	$ 18,500	$ 18,500	0.000%
710-40773-410	WORK COMP INSURANCE	$ 15,010	$ 11,690	$ 12,662	$ 13,943	$ 13,687	$ 19,250	$ 21,175	10.000%
710-40773-430	GENERAL LIABILITY	$ 45,087	$ 52,091	$ 51,035	$ 52,200	$ 48,783	$ 78,650	$ 86,500	9.981%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 160,049	$ 146,220	$ 156,575	$ 186,467	$ 134,397	$ 237,505	$ 248,215	4.509%
710-40773-300	PROFESSIONAL SERVICES	$ 1,367	$ -	$ 1,821	$ 300	$ 910	$ 10,000	$ 10,000	0.000%
710-40773-390	CONTRACTUAL	$ 12,545	$ 12,478	$ 9,777	$ 14,541	$ 12,940	$ 15,500	$ 15,800	6.594%
	TOTAL CONTRACTUAL & PROF SERV	$ 13,911	$ 12,478	$ 11,599	$ 14,841	$ 13,850	$ 25,500	$ 25,800	1.176%
710-40773-500	CAPITAL OUTLAY LAND	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
710-40773-510	CAPITAL OUTLAY BUILDING	$ -	$ -	$ -	$ -	$ -	$ -		0.000%
710-40773-520	CAPITAL OUTLAY OTHER	$ 0	$ -	$ -	$ -	$ -	$ -	11000	
710-40773-530	CAPITAL OUTLAY MACH & EQUIP	$ -	$ -	$ 1,191	$ -	$ -	$ -		0.000%
	TOTAL CAPITAL OUTLAY	$ 0	$ -	$ 1,191	$ -	$ -	$ -	$ 11,000	#DIV/0!
710-40773-850	RESALE MERCHANDISE TAXABLE	$ 7,231	$ 6,538	$ 5,015	$ 3,753	$ 3,518	$ 9,000	$ 9,000	0.000%
710-40773-860	RESALE MERCHANDISE GAS	$ 208,086	$ 211,002	$ 199,256	$ 135,413	$ 136,145	$ 210,000	$ 210,000	0.000%
	TOTAL RESALE MERCHANDISE	$ 215,317	$ 217,540	$ 204,270	$ 139,166	$ 139,663	$ 219,000	$ 219,000	0.000%
	TOTAL BUDGET COSTS	$ 615,236	$ 605,125	$ 578,621	$ 566,010	$ 490,454	$ 745,755	$ 775,200	3.948%

City of Lake City
Marina Security

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
710-40780-100	SALARIES REGULAR	$ 12,307	$ 12,666	$ 13,416	$ 12,042	$ 11,583	$ 13,100	$ 14,300	9.160%
710-40780-120	SALARIES TEMPORARY	$ 39,771	$ 40,461	$ 37,997	$ 42,175	$ 36,271	$ 44,200	$ 46,000	4.072%
710-40780-140	PERA	$ 2,734	$ 2,556	$ 2,247	$ 2,976	$ 3,267	$ 3,820	$ 4,525	18.455%
710-40780-150	FICA	$ 3,895	$ 3,951	$ 3,825	$ 4,161	$ 3,633	$ 4,400	$ 4,650	5.682%
710-40780-160	GROUP HEALTH INSURANCE	$ 1,360	$ 1,114	$ 1,027	$ 1,023	$ 1,013	$ 1,850	$ 2,050	10.811%
710-40780-170	#NAME?	$ 106	$ 112	$ 119	$ 125	$ 131	$ 135	$ 140	3.704%
	TOTAL PERSONNEL	$ 60,173	$ 60,861	$ 58,631	$ 62,503	$ 55,898	$ 67,505	$ 71,665	6.163%
710-40780-210	OPERATING SUPPLIES	$ 500	$ 529	$ 297	$ -	$ 188	$ 1,100	$ 1,100	0.000%
710-40780-220	MAINT & REPAIR	$ -	$ 81	$ -	$ -	$ -	$ 400	$ 400	0.000%
710-40780-410	WORK COMP INSURANCE	$ 3,874	$ 3,017	$ 3,268	$ 3,598	$ 3,532	$ 4,850	$ 5,350	10.309%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 4,374	$ 3,627	$ 3,565	$ 3,598	$ 3,720	$ 6,350	$ 6,850	7.874%
710-40780-520	CAPITAL OUTLAY OTHER	$ 5,000	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL OPERATING COST	$ 69,547	$ 64,488	$ 62,196	$ 66,101	$ 59,618	$ 73,855	$ 78,515	6.310%



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

The major expenditures are insurance - including general and vehicle insurance and work compensation insurance - utilities, repair and

Capital outlay plans for 2016 include Public Safety Building repairs and upgrades, elections laptops (if needed), replacing the last of the City Hall servers, and replacing some of the windows in City Hall.

The cash balance in the Municipal Building fund at December 31, 2014 was
The unrestricted fund balance at December 31, 2014 was $41,775.
The projected deficit for 2015 is $33,705 and 2016 is budgeted for a $304 surplus.
The unrestricted fund balance at December 31, 2015 is projected to be $8,070.

City of Lake City
Municipal Building

Account Number	Account	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% Increase (decrease)
602-34602-33000	MUNI BUILDING REVENUE								
602-34602-33091	MUNI BUILD PERMANENT TRANS IN	$ 270,000	$ 270,000	$ 316,000	$ 475,265	$ 418,323	$ 440,000	$ 405,000	-7.95%
602-34602-33130	MUNI BUILD INT ON INVESTMENT	$ 5,265	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000	0.00%
602-34602-33180	MUNI BUILD MIS REFUND/REIMB	$ 3,895	$ 28,427	$ 9,801	$ 131	$ 84	$ 20,000	$ 15,000	-25.00%
	TOTAL REVENUE	**$ 279,160**	**$ 298,427**	**$ 325,801**	**$ 475,395**	**$ 418,407**	**$ 462,000**	**$ 422,000**	-8.66%
602-44602-000	MUNICIPAL BUILDING EXPENDITURE	$ 100							
602-44602-100	SALARY REGULAR	$ -	$ -	$ 358	$ 274	$ -	$ 75	$ 500	566.67%
602-44602-120	SALARIES-TEMPORARY	$ -	$ -	$ 510	$ -	$ -	$ 324	$ 500	54.32%
602-44602-140	EMPLOYER CONTRIBUTION PERA 7%	$ -	$ 293	$ 186	$ 180	$ 138	$ 166	$ 70	-57.83%
602-44602-150	EMPLOYER CONTRIBUTION FICA 7.65%	$ -	$ 308	$ 233	$ 187	$ 133	$ 160	$ 76	-52.50%
602-44602-160	GROUP HEALTH INSURANCE	$ -	$ 337	$ -	$ -	$ 431	$ 525	$ 550	4.76%
	TOTAL PERSONNEL COSTS	$ 100	$ 938	$ 1,286	$ 641	$ 702	$ 1,250	$ 1,696	35.68%
602-44602-210	SUPPLIES	$ 4,198	$ 2,825	$ 5,270	$ 3,998	$ 5,680	$ 4,200	$ 4,500	7.14%
602-44602-220	MAINTENANCE AND REPAIR	$ 18,641	$ 23,495	$ 19,877	$ 24,197	$ 11,070	$ 28,000	$ 28,000	0.00%
602-44602-310	COMMUNICATION	$ 2,313	$ 3,400	$ 873	$ 7,242	$ 6,369	$ 9,100	$ 6,500	-28.57%
602-44602-360	UTILITIES	$ 76,103	$ 76,790	$ 79,930	$ 75,444	$ 61,404	$ 79,555	$ 83,000	4.33%
602-44602-410	WORK COMP INSURANCE	$ 103,654	$ 97,954	$ 99,270	$ 106,343	$ 98,680	$ 100,000	$ 101,000	1.00%
602-44602-420	VEHICLE INSURANCE	$ 19,941	$ 15,535	$ 7,807	$ 16,183	$ 15,907	$ 16,000	$ 21,000	31.25%
602-44602-430	GENERAL LIABILITY INSURANCE	$ 57,072	$ 73,447	$ 72,911	$ 75,140	$ 100,845	$ 100,845	$ 100,000	-0.84%
	TOTAL SUPPLIES, GOODS & SERVICES	$ 281,922	$ 293,446	$ 285,937	$ 308,546	$ 299,954	$ 337,700	$ 344,000	1.87%
602-44602-390	CONTRACTUAL	$ 30,993	$ 38,677	$ 30,365	$ 41,589	$ 31,602	$ 38,000	$ 40,000	5.26%
602-44602-530	CAPITAL OUTLAY	$ 7,401	$ 1,429	$ 25,505	$ 132,606	$ 56,072	$ 139,855	$ 36,000	-74.26%
	TOTAL OPERATING EXPENDITURES	**$ 320,417**	**$ 334,490**	**$ 343,094**	**$ 483,381**	**$ 388,329**	**$ 516,805**	**$ 421,696**	-18.40%
	TOTAL REVENUE OVER EXPENDITURES	**$ (41,257)**	**$ (36,063)**	**$ (17,293)**	**$ (7,986)**	**$ 30,078**	**$ (54,805)**	**$ 304**	-100.55%

EDA
Light Green
Page 12

Component Unit

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

Lake City Economic Development Authority

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	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Actual	12/31/2014 Actual	10/31/2015 YTD Actual	12/31/2015 Budget	12/31/2016 Budget	% increase - decrease
575-35750-33011	EDA PROP TAXES-CURRENT	$ 43,585	$ 51,683	$ 20,800	$ 57,316	$ 39,734	$ 77,524	$ 79,586	2.660%
575-35750-33012	EDA PROP TAXES-DELINQUENT	$ 1,121	$ 434	$ 169	$ 493	$ 553	$ -		#DIV/0!
575-35750-33020	EDA MARKET VALUE CREDIT	$ 659	$ -	$ -	$ -	$ -	$ -		#DIV/0!
575-35750-33091	EDA PERMANENT TRANSF	$ 71,800	$ 30,900	$ 30,900	$ 30,900	$ -	$ 30,900	$ 30,900	0.000%
575-35750-33130	EDA INTEREST ON INVE	$ 564	$ 44	$ 188	$ 14	$ 12	$ 500	$ 50	-90.000%
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!
575-35750-33960	EDA LOAN PAYMENTS	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
	TOTAL REVENUES	**$ 117,729**	**$ 83,087**	**$ 52,057**	**$ 88,781**	**$ 48,114**	**$ 108,924**	**$ 110,536**	1.480%
575-45575-100	EDA SALARIES REGULAR	$ -	$ -	$ -	$ -	$ -	$ -		#DIV/0!
575-45575-120	EDA SALARIES-DIRECTORS	$ 1,338	$ 1,455	$ 1,375	$ 1,192	$ -	$ 1,750	$ 1,750	0.000%
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	$ 1,338	$ 1,455	$ 1,375	$ 1,192	$ -	$ 1,750	$ 1,750	0.000%
575-45575-200	EDA OFFICE SUPPLIES	$ 146	$ 74	$ 96	$ 66	$ 43	$ 200	$ 100	-50.000%
575-45575-210	EDA OPERATING SUPPLIES	$ 2,099	$ 351	$ 1,196	$ 180	$ 508	$ 2,000	$ 1,500	-25.000%
575-45575-240	EDA BOOKS/PERIODICALS	$ -	$ 114	$ 55	$ -	$ -	$ 100	$ -	-100.000%
575-45575-310	EDA COMMUNICATION	$ 193	$ 786	$ 177	$ 129	$ 10	$ 1,000	$ 850	-15.000%
575-45575-320	EDA TRAVEL, CONF, SCHOOL	$ 1,429	$ 698	$ 1,726	$ 2,301	$ 1,323	$ 1,500	$ 1,500	0.000%
575-45575-380	EDA SERVICES- RENTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
575-45575-395	EDA PROJECT CONTRACTUAL	$ 2,440	$ 4,157	$ 500	$ 2,892	$ 10,859	$ 23,849	$ 25,000	4.824%
575-45575-396	EDA FACADE PROGRAM	$ -	$ 11,610	$ 10,000	$ -	$ -	$ -	$ -	#DIV/0!
575-45575-400	EDA MISCELLANEOUS	$ 129	$ 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	$ 1,736	$ 150	$ 165	10.000%
575-45575-700	EDA -TRANSFERS PERMANENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL SUPPLIES, GOODS & SERVICES	$ 6,436	$ 18,000	$ 16,149	$ 5,700	$ 14,478	$ 29,299	$ 29,615	1.077%
575-45575-300	EDA PROFESSIONAL SER	$ 1,734	$ 1,549	$ 1,560	$ 13,376	$ 2,955	$ 2,951	$ 2,000	-32.216%
575-45575-390	EDA CONTRACTUAL	$ 70,944	$ 72,012	$ 73,452	$ 74,975	$ 62,590	$ 74,924	$ 77,171	2.999%
	TOTAL CONTRACT & PROF SERV	$ 72,678	$ 73,561	$ 75,012	$ 88,351	$ 65,545	$ 77,875	$ 79,171	1.665%
	TOTAL EXPENDITURES	**$ 80,451**	**$ 93,015**	**$ 92,535**	**$ 95,243**	**$ 80,023**	**$ 108,924**	**$ 110,536**	1.480%
	TOTAL REVENUE OVER EXPENDITURES	**$ 37,278**	**$ (9,928)**	**$ (40,478)**	**$ (6,462)**	**$ (31,909)**	**$ -**	**$ -**	#DIV/0!

EDA Supplemental Information

Cash and Reserve Fund Balance

Cash and investments balance at December 31, 2014 was $53,306.

12-31-14 Reserve balance	$	102,432
2015 projected surplus/(deficit)	$	22,697
12-31-15 estimated Reserve balance	$	125,129
2016 budgeted surplus/(deficit)	$	-
12-31-16 estimated Reserve balance	$	125,129

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 2016 is $110,536.

The EDA Reserve Fund Balance for 2016 should be between $55,268 and $71,848.

City of Lake City, MN

Capital Plan

2016 thru 2020

PROJECTS BY DEPARTMENT

Department	Project#	Priority	2016	2017	2018	2019	2020	Total
Ambulance								
Communication - Pagers	*AMB-001*	n/a		6,000		6,000		*12,000*
New Ambulance	*AMB-009*	n/a	35,089	35,089	220,000			*290,178*
Massimo Rad 57	*AMB-037*	1	7,500					*7,500*
Ambulance Total			**42,589**	**41,089**	**220,000**	**6,000**		***309,678***
Building Maintenance								
Repairs to Police and Ambulance	*BLM-001*	1	20,000					*20,000*
Election Laptops and Signs	*BLM-012*	5	4,000					*4,000*
City Hall Servers	*BLM-013*	2	4,500					*4,500*
City Hall Windows	*BLM-016*	4	7,500					*7,500*
Building Maintenance Total			**36,000**					***36,000***
Electric								
Underground Conversions & Rebuilds	*ELE-018*	1	80,000	80,000	100,000	80,000	80,000	*420,000*
Digger DerrickTruck	*ELE-035*	n/a			225,000			*225,000*
Radio Read Meters	*ELE-048*	2	7,500	7,500	7,500	7,500	7,500	*37,500*
Vault at Federal Mogul	*ELE-053*	n/a	50,000					*50,000*
Service Pickup	*ELE-054*	3	30,000					*30,000*
Electric Total			**167,500**	**87,500**	**332,500**	**87,500**	**87,500**	***762,500***
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				*117,404*
Tanker	*FIR-021*	n/a	60,000	60,000	60,000	60,000		*240,000*
Fire Total			**118,702**	**130,702**	**60,000**	**72,000**	**12,000**	***393,404***
Hok-si-la Park								
Gator	*HOK-009*	n/a		5,000			5,000	*10,000*
Sleeper Cabins	*HOK-032*	1	57,000					*57,000*
Hok-si-la Park Total			**57,000**	**5,000**			**5,000**	***67,000***
Marina								
Marina Boat Engine	*MAR-009*	1	15,000			18,000		*33,000*
Pickup	*MAR-012*	n/a		32,000				*32,000*
Bandshell	*MAR-031*	3	500,000					*500,000*
Floatation Tubs	*MAR-032*	2	11,000					*11,000*
300 Dock replacement	*MAR-036*	n/a			800,000			*800,000*
Marina Total			**526,000**	**32,000**	**800,000**	**18,000**		***1,376,000***
Mayor\Council								

Department	Project#	Priority	2016	2017	2018	2019	2020	Total
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
Trail Improvements	PKS-021	1		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
Parks Department Total				**50,000**	**302,000**			**352,000**
Police								
Patrol Vehicle	POL-001	1	29,000	29,000	30,000	30,000	30,000	148,000
Replace In-Squad Video Camera System(s)	POL-032	2	13,000					13,000
Police Total			**42,000**	**29,000**	**30,000**	**30,000**	**30,000**	**161,000**
Sewer								
Inflow-Infiltration - Lyon Ave	SEW-027	n/a				80,000		80,000
Vactor Truck	SEW-029	n/a		375,000				375,000
Miller Creek Lift	SEW-035	1	20,000					20,000
WWTF Mixer	SEW-036	2	15,000					15,000
Sewer Total			**35,000**	**375,000**		**80,000**		**490,000**
Street Department								
Mill and Overlay Streets	STS-005	1					520,000	520,000
Salt Shed	STS-025	n/a	12,000	12,000	12,000	12,000		48,000
Front End Loader	STS-034	n/a				120,000		120,000
4 Wheel Drive Pickup	STS-037	2		27,000				27,000
Dump Truck	STS-038	n/a	36,000	36,000	36,000			108,000
TH61 Corridor Improvements	STS-044	n/a				1,000,000		1,000,000
Street Department Total			**48,000**	**75,000**	**48,000**	**1,132,000**	**520,000**	**1,823,000**
Water								
Meter Upgrades	WAT-022	1	25,000	25,000	25,000	25,000	25,000	125,000
Hydrant Replacement	WAT-027	2	20,000	20,000	20,000	30,000	20,000	110,000
Water Total			**45,000**	**45,000**	**45,000**	**55,000**	**45,000**	**235,000**
GRAND TOTAL			**1,117,791**	**870,291**	**1,851,100**	**1,480,500**	**699,500**	**6,019,182**