CITY OF LAKE CITY

2020 BUDGETS

"To provide and maintain an attractive and viable community"

December 9, 2019

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2020 Budgets:

General Fund	Green
Special Revenue Fund – Library	Purple
Enterprise Funds	
Marina	Blue
Utilities	Gold
EDA (Component Unit)	Tan
Other Budgeted Funds:	Grey

Internal Service Fund – Building Maint. (602)
Capital Projects Fund (400)
Debt Service Funds

10 Year Capital Plan (2020-2029) – Capital projects are budgeted for within each fund and department. Summaries and details can be found within a separate 10 Year Capital Plan (2020-2029) document.

December 9, 2019

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

The City of Lake City's 2020 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 2020 budget for the EDA Component Unit and Debt Service Funds are 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 2020 budget considerations:

- A 15% increase in health (and related) insurance costs was budgeted – the city's insurance advisor was able to negotiate an increase of 5% to the city's health insurance plan with Health Partners. Budgets within the city's insurance accounts were not adjusted as the city's open enrollment period had not closed and final insurance costs were not yet available. The city's cost fluctuates based on the type of coverage selected.
- 2.75% COLA plus applicable steps awarded for successful performance are budgeted – union contracts are still in negotiation so this figure may change.
- Budgeting Local Government Aid at $908,843, the amount certified by the Department of Revenue in July 2019 with 50% of this aid transferred to the Capital Projects Fund.
- Continued implementation of MN Emergency Medical Services Regulatory Board's (EMSRB) recommendations which were reflected by the hiring of 4 additional EMT's in 2019 and a proposed 2020 call revenue budget of $1,010,000.
- Fund budgets that reflect activities related to the 2020 TH61 Reconstruction Project: General, Capital Projects, Electric, Sewer, Water and Storm Water.
- The city's debt levy total debt levy increased to $582,386, an increase of $30,211 (or 5.47%) with the 2018A Street Reconstruction Bonds reaching their highest annual repayment amount in 2020.
- Certifying Property Taxes for Payable 2020 at a 3.54% increase from prior year, generating additional revenues of $122,577 for 2020.

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

Respectfully submitted,

Amy Hove
Finance Director/Treasurer
City of Lake City
651-345-6819 Direct
ahove@ci.lake-city.mn.us

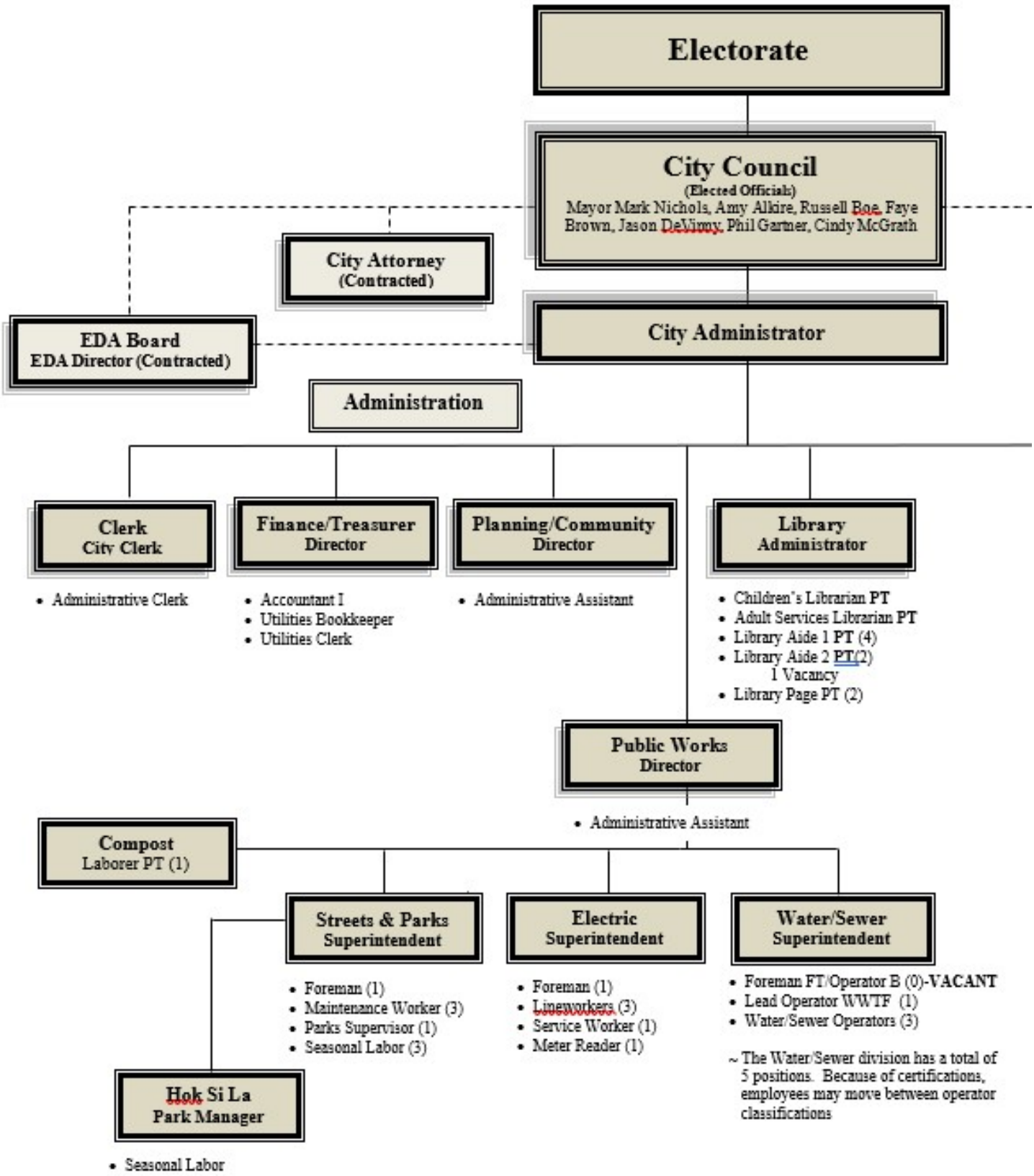
2019 CITY OFFICIALS

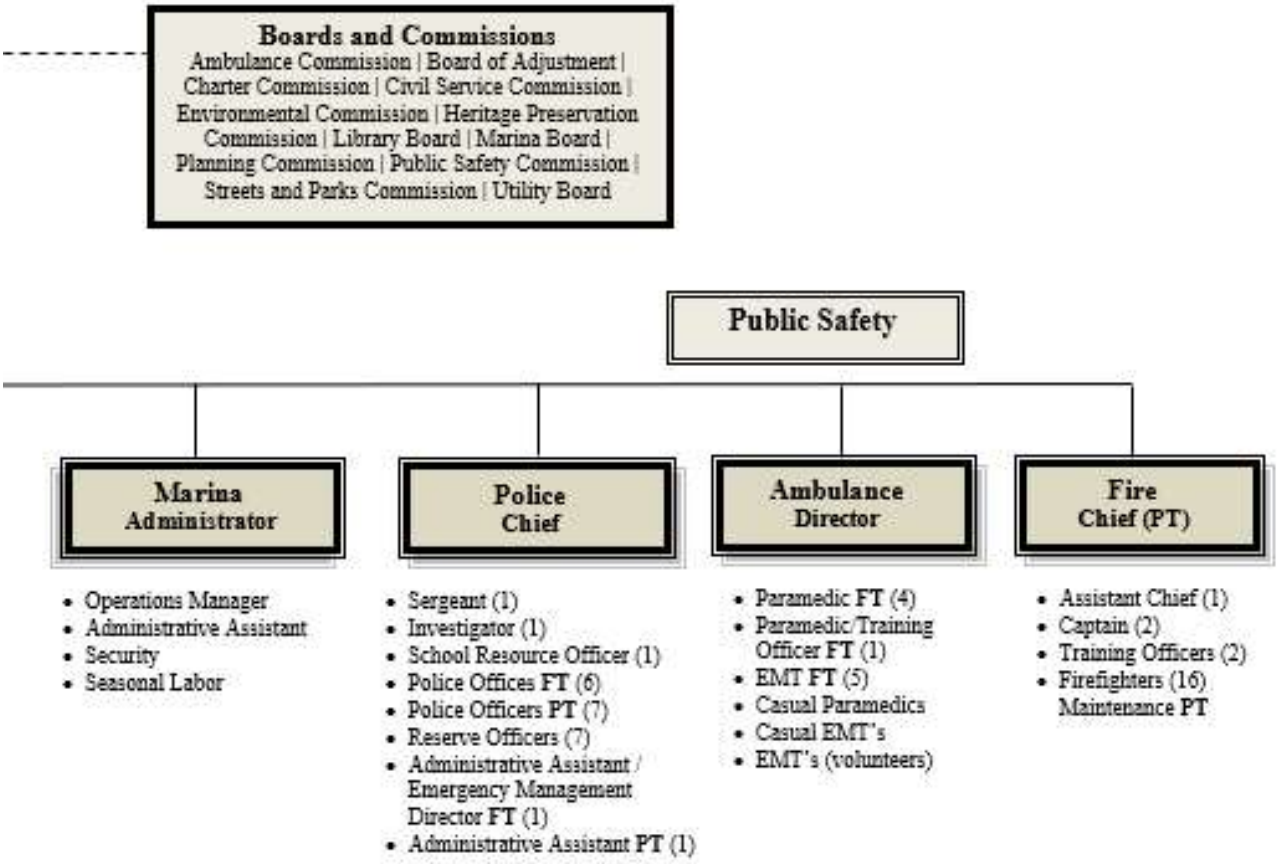
ELECTED

Mayor	Mark Nichols	2020
Councilmember	Amy Alkire	2022
Councilmember	Russell Boe	2022
Councilmember	Faye Brown	2022
Councilmember	Jason DeVinny (Appointed by Council to fill term)	2020
Councilmember	Phil Gartner	2020
Councilmember	Cindy McGrath	2020

APPOINTED

Administrator	Rob Keehn
Ambulance Director	Sara Rybarczyk
City Clerk	Kari Schreck
Emergency Mgmt Director	John Yorde
Finance Director/Treasurer	Amy Hove
Fire Chief	Greg Sievers
Library Director	Patti Bross
Marina Administrator	Jeff Brand
Planning Director	Megan Smith
Police Chief	Cory Kubista
Public Works Director	Scott Jensen


Electorate
City Council
(Elected Officials)
Mayor Mark Nichols, Amy Alkire, Russell Boe, Faye Brown, Jason DeVinny, Phil Gartner, Cindy McGrath
City Attorney
(Contracted)
EDA Board
EDA Director (Contracted)
City Administrator
Administration
Clerk
City Clerk
• Administrative Clerk
Finance/Treasurer
Director
• Accountant I
• Utilities Bookkeeper
• Utilities Clerk
Planning/Community
Director
• Administrative Assistant
Library
Administrator
• Children's Librarian PT
• Adult Services Librarian PT
• Library Aide 1 PT (4)
• Library Aide 2 PT (2)
1 Vacancy
• Library Page PT (2)
Public Works
Director
• Administrative Assistant
Compost
Laborer PT (1)
Streets & Parks
Superintendent
• Foreman (1)
• Maintenance Worker (3)
• Parks Supervisor (1)
• Seasonal Labor (3)
Electric
Superintendent
• Foreman (1)
• Lineworkers (3)
• Service Worker (1)
• Meter Reader (1)
Water/Sewer
Superintendent
• Foreman FT/Operator B (0)-VACANT
• Lead Operator WWTF (1)
• Water/Sewer Operators (3)
~ The Water/Sewer division has a total of 5 positions. Because of certifications, employees may move between operator classifications
Hok Si La
Park Manager
• Seasonal Labor



City of Lake City's Organizational Chart

BUDGET PROCESS

The City of Lake City's 2020 budget process is governed by the City Council, the City Charter and Minnesota Statutes. The 2020 budget was discussed at the following meetings:

- February 11, 2019 regular meeting – Council adopted the 2020 budget calendar.
- April 8, 2019 workshop – Council met with staff to review key budget assumptions and set council directives.
- May 13, 2019 workshop – Council reviewed capital plan requests.
- June 10, 2019 workshop – Council continued discussion on capital plan requests and considered community funding requests.
- July 8, 2019 workshop – Council received operating budget requests which represented a levy increase of 4.58% over 2019. At the workshop, Council directed staff to bring back a levy % increase similar to the previous year's budget (3.58%).
- August 12, 2019 workshop – Staff presented council with the proposed cuts to reduce the levy increase to 3.54%.
- September 9, 2019 – Council approved Resolutions 19-034 Proposed 2020 General Fund Revenue and Expenditure Budgets and 19-035 Proposed Property Tax Levy Payable in 2020. Proposed levy certification was submitted to Wabasha County.

The final 2020 budget will be approved by the Council following the public taxpayer meeting at their December 9, 2019 meeting.

Budget Guidelines & Assumptions

- Adopt a category budget with the categories being Personnel; Supplies, Goods and Services; Professional and Contractual Services; and Capital Outlay.
- First priority is to maintain the current level of services provided to our residents.
- The salary/wage expenditures for all funds will include the appropriate step increases plus a cost of living (COLA) percentage increase.
  - ~ 2.75% was the COLA budgetary assumption.
  - ~ 2020-2022 union contracts are under negotiation.
- Estimate health insurance rate increase at 15% for all funds.
- Review 2019 Administrative Allocations ($275,000) and Enterprise Fund Contributions ($910,000) and adjust if necessary.
- The amount of LGA budgeted for 2020 will be at 100% of the amount certified by the Department of Revenue in July 2019 with 50% transferred to the Capital Projects fund.
- Staff to continue work on building a 10-year capital plan, taking into consideration annual general fund levy needs and enterprise fund balances.
- Staff to consider financial implications of borrowing (bonding) on the city's annual debt schedule - create a consistent debt schedule that reduces large year-to-year fluctuations in the amount needed from the levy to fund bond payments.
- Implement an annual process for handling community funding requests.

City of Lake City
2020 Budget Summary - Revenues & Expenditures by Fund

FUND	Operating Revenues	Property Tax Levy	Expenditures & Transfers	Net	Property Tax Dependence *
General Fund	$ 4,395,799	$ 2,807,545	$ 7,317,889	$ (114,545)	38%
Library	194,796	125,206	320,002	-	39%
EDA	41,950	71,713	153,663	(40,000)	47%
Debt	-	582,386	556,446	25,940	105%
Electric	12,526,598	-	11,962,301	564,297	0%
Water	748,970	-	1,566,015	(817,045)	0%
Sewer	1,440,000	-	1,581,388	(141,388)	0%
Storm Water	258,798	-	375,479	(116,681)	0%
Garbage	30,000	-	184,450	(154,450)	0%
Marina	2,121,132	-	2,024,265	96,867	0%
Building Maintenance	478,000	-	423,000	55,000	0%
Capital Projects Fund	1,280,236	-	2,309,405	(1,029,169)	0%
Total Budget	$ 23,516,279	$ 3,586,850	$ 28,774,303	$ (1,671,174)	

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

City of Lake City
2019 Paid in 2020 Levy Certification

	2015	2016	2017	2018	2019	2020
General Fund	$ 2,399,526	$ 2,519,502	$ 2,595,087	$ 2,689,876	$ 2,728,151	$ 2,807,545
Library	90,000	90,000	90,000	108,393	112,234	125,206
EDA	77,524	79,586	71,058	71,713	71,713	71,713
Debt Service:						
2012A Street Construction	164,026	163,144	161,968	160,424	158,513	161,485
2013B Refunding Bond	33,440	32,810	26,930	31,629	30,579	34,779
~ formerly 2006A G.O. Improvement Bonds						
2013A Street Construction	182,096	185,771	184,144	182,191	185,162	182,474
2015A Refunding Bond	106,950	103,950	102,165	100,380	98,595	102,060
~ formerly 2008A G.O. Improvement Bonds						
2018A Street Reconstruction Bonds	-	-	-	-	79,326	101,588
TOTAL LEVY	$ 3,053,562	$ 3,174,763	$ 3,231,352	$ 3,344,606	$ 3,464,273	$ 3,586,850
	5.145%	3.969%	1.782%	3.505%	3.578%	3.538%

City of Lake City
General Fund

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

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

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

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

City of Lake City
General Fund

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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Total Revenues	$ 5,686,058	$ 6,103,280	$ 6,556,740	$ 10,048,114	$ 6,486,574	$ 7,203,344
Total Operating Expenditures	4,905,665	4,466,015	4,513,177	4,875,426	5,776,825	6,223,923
	$ 780,393	$ 1,637,265	$ 2,043,563	$ 5,172,688	$ 709,749	$ 979,421
Property Tax Abatement-Wildamere	$ -	$ -	$ -	$ 24,979	$ 25,000	$ 25,000
Lodging Tax Expenditures	58,248	58,681	64,097	71,721	60,000	60,000
Transfers to Capital Projects Fund	384,090	386,894	388,640	411,377	412,828	454,421
Transfers to Building Maintenance	417,000	385,000	377,000	377,000	377,000	385,000
Other Activity	21,735	3,500,042	-	-	50,000	169,545
Interfund Loan (PS Building)	-	-	42,540	42,539	-	-
Net Revenues Over Expenditures	$ (100,680)	$ (2,693,352)	$ 1,171,286	$ 4,245,072	$ (215,079)	$ (114,545)
General Fund Unassigned Balance as a % of current year expenditures	76%	25%	44%	126%		
Unassigned Fund Balance	$ 3,738,346	$ 1,099,979	$ 1,999,401	$ 6,142,006		
General Fund Cash and Investments at December 31,	$ 4,201,317	$ 3,849,495	$ 4,521,321	$ 6,416,746		

City of Lake City
2020 Budget - General Fund Revenues

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget	% Increase (Decrease)
101-34051-33011	General Property Tax-Current	2,430,049	2,573,314	2,608,066	2,704,231	1,449,271	2,728,151	2,807,545	2.91%
101-34051-33012	General Property Tax-Delinq	32,353	19,904	21,101	33,477	11,622	-	-	n/a
101-34051-33013	General Property Tax Penalty	4,064	1,115	-	-	-	-	-	n/a
101-34051-33016	General Cert of Indebt-Delinq	-	2	-	-	-	-	-	n/a
101-34051-33018	General Special Assmts-Current	13,637	4,798	3,124	2,970	3,494	-	-	n/a
101-34051-33019	General Special Assmts-Delinq	2,700	-	-	2,029	-	-	-	n/a
101-34051-33020	General Market Value Credit	307	302	292	255	55	-	-	n/a
	TOTAL PROPERTY TAX & ASSESSMENT	$ 2,483,110	$ 2,599,434	$ 2,632,583	$ 2,742,962	$ 1,464,442	$ 2,728,151	$ 2,807,545	2.91%
101-34051-33060	General-PERA Aid	7,393	7,393	7,393	7,393	3,697	7,393	-	-100.00%
101-34051-33025	General Local Gov't Aid	768,179	773,788	777,280	822,751	412,821	825,657	908,843	10.08%
	TOTAL STATE GENERAL AID	$ 775,572	$ 781,181	$ 784,673	$ 830,144	$ 416,517	$ 833,050	$ 908,843	9.10%
101-34051-33090	General Lieu of Taxes Utility	400,000	400,000	425,100	-	-	-	-	n/a
101-34051-33091	General Transfers In	346,122	368,915	652,013	4,490,177	930,653	960,000	810,000	-15.63%
101-34051-33092	General Admin Allocations	210,000	210,000	231,000	275,000	275,000	275,000	265,000	-3.64%
	TOTAL TRANSFERS IN/CONTRIBUTIONS	$ 956,122	$ 978,915	$ 1,308,113	$ 4,765,177	$ 1,205,653	$ 1,235,000	$ 1,075,000	-12.96%
101-34051-33051	General Franchise Fee-Xcel	48,035	43,390	48,890	56,717	56,717	48,000	55,000	14.58%
101-34051-33052	General Franchise Fee-Mediacom	22,429	26,766	17,828	17,241	12,912	15,000	13,500	-10.00%
101-34051-33053	General Franchise Fee-HBC	20,131	21,160	32,542	40,756	26,311	32,000	35,000	9.38%
101-34051-33111	General Misc Business Licenses	1,420	1,635	1,520	1,615	650	1,500	1,500	0.00%
101-34051-33112	General Liquor Licenses	16,025	17,488	18,300	19,325	16,300	18,000	18,000	0.00%
101-34051-33113	General Tobacco Licenses	400	500	400	400	-	400	400	0.00%
101-34051-33114	General Dumpster Permit	10	-	10	330	-	-	-	n/a
101-34051-33115	General Kennels/Licenses	633	568	463	-	-	550	-	-100.00%
101-34051-33116	General Bus Tokens	1	1,157	927	-	410	-	-	n/a
101-34051-33118	General Signs, Billboards	-	-	90	120	120	-	120	n/a
101-34051-33120	General NSF Check Charge	60	35	-	-	-	-	-	n/a
101-34051-33121	General Filing Fees	-	26	25	16	-	-	-	n/a
101-34051-33122	General Copies, Notaries	422	580	267	215	126	250	150	-40.00%
101-34051-33123	General Golf Cart Licenses	560	1,175	1,250	-	-	-	-	n/a
101-34051-33124	General Room Rentals	175	125	275	400	200	100	200	100.00%
101-34051-33125	General Lodging Tax	61,598	62,722	68,007	74,757	65,702	63,158	63,158	0.00%
101-34051-33126	General Sales Tax	-	5	1	-	-	-	-	n/a
101-34051-33130	General Interest on Invest	45,572	39,741	34,818	26,215	-	45,000	40,000	-11.11%
101-34051-33160	General Sale of Property	-	-	70,250	-	45,000	-	-	n/a
101-34051-33161	General Patton Trust	4,000	2,000	2,000	2,000	-	-	-	n/a
101-34051-33162	General Donations	20,400	3,785	3,650	2,046	-	-	-	n/a
101-34051-33180	General Misc Refund/Reimb	1,288	65,623	11,794	27,460	7,306	5,000	5,000	0.00%
101-34051-33181	General Insurance Refunds	-	4,014	-	-	2,155	-	-	n/a
	TOTAL GENERAL REVENUES	$ 243,158	$ 292,494	$ 313,307	$ 269,613	$ 233,908	$ 228,958	$ 232,028	1.34%
101-34091-33180	Planning Refunds/Reimb	349	-	-	-	620	-	-	n/a
101-34091-33221	Planning Building Permits	58,408	58,988	63,308	100,064	46,634	60,000	60,000	0.00%
101-34091-33222	Planning Variances	300	-	400	-	-	-	-	n/a
101-34091-33223	Planning Land Use Applications	950	2,650	2,950	2,350	1,560	2,600	3,000	15.38%
101-34091-33224	Planning Zoning Permits	380	20	-	-	-	-	-	n/a
101-34091-33226	Planning Admin Applications	250	846	845	290	2,720	500	2,000	300.00%
101-34091-33370	Planning Administrative Fines	128	-	-	-	-	-	-	n/a
101-34091-33440	Planning MN Historical Grants	-	-	-	-	9,000	9,000	-	n/a
	TOTAL PLANNING REVENUES	$ 60,764	$ 62,504	$ 67,503	$ 102,704	$ 60,534	$ 72,100	$ 65,000	-9.85%
101-34110-33162	Police Donations	100	-	-	1,455	-	-	-	n/a
101-34110-33321	Police Copies	579	349	319	303	20	350	300	-14.29%
101-34110-33323	Police Golf Cart Licenses	-	-	-	1,200	1,200	1,200	1,200	n/a
101-34110-33324	Police S.R.O. Contract	-	-	35,091	39,343	40,651	39,000	42,578	9.17%
101-34110-33328	Police Dog Licenses	105	117	80	533	873	100	400	300.00%
101-34110-33342	Police State Grants	33,905	35,091	4,769	9,292	9,573	4,500	4,500	0.00%
101-34110-33343	Police TZD Grant	6,480	23,172	14,560	15,590	8,661	18,000	15,500	-13.89%
101-34110-33354	Police State Aid	79,756	82,688	82,573	87,001	90,832	82,000	90,000	9.76%
101-34110-33370	Police Administrative Fines	185	250	-	-	100	-	-	n/a
101-34110-33371	Police Parking Fines	2,930	5,809	6,565	6,620	9,725	8,000	10,000	25.00%
101-34110-33372	Police Court Fines	26,668	19,455	19,221	23,318	18,484	20,000	22,000	10.00%
101-34110-33377	Police Forfeiture Proceeds	-	858	1,085	3,640	2,603	-	-	n/a
101-34110-33524	Police Miscellaneous	12,616	22,946	2,864	8,116	5,612	7,800	7,800	0.00%
	TOTAL POLICE REVENUES	$ 163,324	$ 190,734	$ 167,128	$ 196,410	$ 188,333	$ 180,950	$ 194,278	7.37%

City of Lake City
2020 Budget - General Fund Revenues

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget	% Increase (Decrease)
101-34120-33162	Fire Donations	1,571	-	21,572	1,455	-	-	-	n/a
101-34120-33163	Fire FEMA Grant	2,000	-	-	-	-	-	-	n/a
101-34120-33425	Fire Calls	(0)	-	-	-	700	-	7,500	n/a
101-34120-33426	Fire Township Contracts	58,036	58,209	61,255	61,074	65,500	65,000	70,000	7.69%
101-34120-33455	Fire State Aid	157,568	53,402	52,896	52,609	52,711	50,000	50,000	0.00%
101-34120-33524	Fire Misc Refund/Reimb	2,429	1,250	1,100	1,715	1,235	-	1,200	n/a
	TOTAL FIRE REVENUES	$ 221,605	$ 112,861	$ 136,823	$ 116,853	$ 120,146	$ 115,000	$ 128,700	11.91%
101-34140-33162	Ambulance Donations	688	1,300	1,000	1,655	-	-	-	#DIV/0!
101-34140-33520	Ambulance MA Supplement	-	-	-	-	32,906	21,453	35,000	63.15%
101-34140-33522	Ambulance Residential Calls	433,313	442,699	601,662	645,576	713,327	755,000	1,010,000	33.77%
101-34140-33523	Ambulance Township Contracts	14,118	1,112	-	-	-	-	-	n/a
101-34140-33524	Ambulance Misc Refunds/Reimb	3,921	2,522	835	2,718	1,678	1,300	2,500	92.31%
101-34140-33529	Ambulance Training Revenue	7,500	1,673	6,557	5,322	7,116	8,500	10,000	17.65%
	TOTAL AMBULANCE REVENUES	$ 459,540	$ 449,306	$ 610,053	$ 655,271	$ 755,026	$ 786,253	$ 1,057,500	34.50%
101-34191-33524	EOC Misc Refunds/Reimb	-	1,785	-	-	-	-	-	n/a
101-34212-33524	Street Misc Refunds/Reimb	5,165	1,400	2,504	2,708	478	-	-	n/a
101-34212-33620	Street Tree Fees	-	-	4,950	4,650	2,475	5,000	5,000	0.00%
101-34212-33631	Street Snow Removal-DOT	3,478	1,824	5,054	9,891	10,536	4,000	7,500	87.50%
101-34212-33634	Street Right-of-Way Fees	1,100	2,320	(50)	470	9,459	1,000	2,000	100.00%
101-34212-33658	Street State Municipal Maint	-	-	-	70,764	70,636	70,000	70,000	0.00%
101-34212-33659	Street State Aid Roads	61,714	383,741	164,499	-	-	-	-	n/a
	TOTAL STREET REVENUES	$ 71,456	$ 389,285	$ 176,957	$ 88,484	$ 93,584	$ 80,000	$ 84,500	5.63%
101-34300-33162	Trees Donations	145	-	-	-	-	-	-	n/a
101-34510-33161	Park George Patton Trust	-	-	-	-	-	2,000	2,000	0.00%
101-34510-33162	Park Donations	3,600	2,426	7,899	7,750	4,883	6,883	100,000	1352.85%
101-34510-33440	Park State Grants	-	-	-	-	-	-	368,000	n/a
101-34510-33524	Park Misc Refund/Reimb	5,673	2,971	5,524	4,155	18,975	5,000	-	-100.00%
101-34510-33736	Park Fish Cleaning Station	-	96	-	-	-	-	-	n/a
101-34510-33740	Park Access Fees	4,125	6,025	-	-	235	-	-	n/a
101-34510-33764	Park Roschen Fish Cln Station	419	107	419	221	164	250	-	-100.00%
	TOTAL PARK REVENUES	$ 13,962	$ 11,625	$ 13,842	$ 12,126	$ 24,256	$ 14,133	$ 470,000	3225.55%
101-34523-33921	Summer Rec Trips	-	680	520	-	-	-	-	n/a
101-34523-33922	Summer Rec Programs	46,856	48,778	47,058	(75)	2,145	1,500	1,000	-33.33%
	TOTAL SUMMER REC REVENUES	$ 46,856	$ 49,458	$ 47,578	$ (75)	$ 2,145	$ 1,500	$ 1,000	-33.33%
101-34524-33961	Pool Family Passes	11,062	11,385	10,959	13,160	-	11,000	-	-100.00%
101-34524-33962	Pool Single Passes	3,446	2,762	2,640	1,112	-	2,650	-	-100.00%
101-34524-33963	Pool Daily Passes	6,996	5,704	5,821	3,933	-	6,000	-	-100.00%
101-34524-33964	Pool Concessions	51	396	328	392	-	350	-	-100.00%
101-34524-33965	Pool Swimming Lessons	15,559	14,442	13,378	14,752	-	14,000	-	-100.00%
101-34524-33966	Pool Misc Refunds/Reimb	-	-	201	2,234	437	-	-	n/a
	TOTAL POOL REVENUES	$ 37,114	$ 34,689	$ 33,327	$ 35,583	$ 437	$ 34,000	$ -	-100.00%
101-34543-33140	HSL Non Profit Dining Hall	215	655	1,868	2,856	1,178	1,500	2,500	66.67%
101-34543-33141	HSL Non Profit Camping Fees	893	135	240	1,059	30	250	750	200.00%
101-34543-33142	HSL Non Profit Screen Shelters	360	730	550	490	809	360	450	25.00%
101-34543-33143	HSL Concessions Non-Taxable	5,046	4,359	4,266	8,899	8,020	4,500	8,000	77.78%
101-34543-33161	Sleeping Cabin Donations	-	-	1,775	-	-	-	-	n/a
101-34543-33162	HSL Park Donations	20,000	1,638	2,100	3,739	2,651	2,519	2,100	-16.63%
101-34543-33180	HSL Misc Refunds/Reimb	2	-	-	-	-	-	-	n/a
101-34543-33699	HSL Casey Albert O'Neil Grant	-	-	100,000	50,000	-	-	-	n/a
101-34543-33841	HSL Regular Camping	10,290	9,902	13,522	12,820	11,310	12,000	12,000	0.00%
101-34543-33842	HSL Peak Season Camping	80,550	77,409	84,818	81,124	78,412	82,000	80,000	-2.44%
101-34543-33843	HSL Dining Hall Rentals	16,190	14,364	14,106	13,512	12,247	14,500	13,500	-6.90%
101-34543-33844	HSL Fire Wood Sales	8,409	10,068	11,640	11,235	10,857	11,000	11,000	0.00%
101-34543-33845	HSL Sleeping Cabin Rentals	-	17,595	19,456	35,567	36,285	38,000	38,000	0.00%
101-34543-33846	HSL Concessions	3,703	3,357	2,822	2,884	2,073	3,000	2,800	-6.67%
101-34543-33847	HSL Screen Shelters	5,986	6,914	5,820	6,540	5,147	6,000	6,000	0.00%
101-34543-33848	HSL Showers	1,831	1,882	1,873	2,136	1,807	1,850	1,850	0.00%
	TOTAL HOK-SI-LA REVENUES	$ 153,475	$ 149,009	$ 264,854	$ 232,860	$ 170,825	$ 177,479	$ 178,950	0.83%
	TOTAL REVENUES	$ 5,686,058	$ 6,103,280	$ 6,556,740	$ 10,048,114	$ 4,735,807	$ 6,486,574	$ 7,203,344	11.05%
	TOTAL EXPENDITURES	$ 5,786,738	$ 8,796,631	$ 5,385,454	$ 5,803,041	$ 4,812,893	$ 6,701,653	$ 7,317,889	9.20%
	NET REVENUE OVER EXPENDITURES	$ (100,680)	$ (2,693,352)	$ 1,171,286	$ 4,245,073	$ (77,086)	$ (215,079)	$ (114,545)	-46.74%

City of Lake City
General Fund
Expenditures by Category

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget	% Increase (Decrease)
100	Salaries - Regular	2,041,102	2,076,549	2,043,913	2,227,532	1,955,166	2,428,410	2,574,250	6.01%
110	Salaries - Overtime	46,900	45,464	79,918	98,701	64,325	63,680	69,100	8.51%
115	Salaries - Casual Paramedics	-	-	42,964	28,343	32,312	30,825	60,000	94.65%
120	Salaries - Temporary	348,496	341,561	327,423	291,182	208,270	305,820	277,820	-9.16%
140	Salaries - PERA	216,380	228,635	228,085	240,537	209,101	251,854	270,500	7.40%
150	Salaries - FICA	131,904	138,643	135,393	145,686	126,489	155,036	159,100	2.62%
160	Salaries - Group Health Insurance	336,416	322,235	303,613	347,991	343,781	419,200	465,600	11.07%
170	Salaries - Longevity	10,917	10,026	8,570	9,818	9,942	11,650	12,353	6.03%
	TOTAL PERSONNEL	3,132,116	3,163,112	3,169,880	3,389,789	2,949,387	3,666,475	3,888,723	6.06%
210	Operating Supplies	170,333	141,606	179,749	206,402	157,534	206,182	193,900	-5.96%
220	Repair & Maintenance	61,268	80,754	59,705	91,700	96,394	124,125	92,700	-25.32%
230	Small Tools	5,732	6,967	5,603	7,786	4,682	8,400	7,800	-7.14%
240	Books/Periodicals	866	280	1,196	946	86	200	200	0.00%
270	Uniform Allowance	12,777	17,732	16,221	14,182	15,490	18,000	18,400	2.22%
300	Professional Fees	48,923	36,669	49,491	58,944	30,013	50,750	38,500	-24.14%
301	Building Permit Inspector	51,450	47,289	53,552	92,838	34,984	52,800	52,800	0.00%
301	Legal Professional Fees-Civil	16,225	18,485	4,939	1,429	717	1,000	1,500	50.00%
310	Communication	23,840	32,084	34,765	30,706	25,114	37,840	35,690	-5.68%
320	Travel, School, Conferences	41,219	37,243	45,132	42,217	34,275	45,955	48,400	5.32%
321	Business Meals	21	-	-	-	-	-	-	n/a
321	Ambulance Training Classes	-	-	-	-	8,174	8,200	9,900	20.73%
340	Printing & Publishing	15,705	13,436	11,525	11,401	9,083	14,030	16,150	15.11%
350	Planning Code Enforcement	32	-	-	-	-	-	-	n/a
360	Council - Food Shelf Utilities	-	-	-	-	2,984	3,300	3,500	6.06%
390	Contractual Services	171,689	201,701	301,039	190,167	215,335	373,060	362,385	-2.86%
391	Council - Donations/Contributions	-	-	-	24,000	24,500	24,500	25,000	2.04%
391	Police - Drug Task Force	-	6,000	7,000	7,210	7,426	7,500	7,650	2.00%
391	Legal Contract-Civil	51,000	48,450	74,136	73,522	42,235	65,000	64,000	-1.54%
392	Police - TZD Agency Disbursements	-	-	9,355	9,128	4,892	12,750	12,750	0.00%
395	Ambulance-MA Non Federal Share	-	-	-	-	16,453	16,453	17,500	6.36%
400	Miscellaneous	16,919	15,553	21,538	8,705	6,656	8,750	8,550	-2.29%
409	Fire Relief Association	178,293	74,127	84,113	70,934	57,626	70,725	52,000	-26.48%
450	Trees	22,658	16,110	29,426	13,232	51,970	30,000	40,000	33.33%
451	Snow Removal	29,803	29,399	43,589	45,317	52,776	54,500	50,000	-8.26%
501	Ambulance Staff Quarters	2,600	1,676	806	-	-	-	-	n/a
840	Merchandise-Non Taxable	6,466	5,261	5,018	7,718	6,108	6,000	6,000	0.00%
850	Sales Tax	93	35	-	-	-	-	-	#DIV/0!
850	Ambulance Provider Tax	-	4,287	30,407	7,628	10,220	8,500	12,000	41.18%
880	HSL Credit Card Charges	3,570	4,114	4,266	5,012	4,842	4,500	5,100	13.33%
900	Police Projects & Programs	1,206	1,771	1,536	1,634	864	2,000	2,000	0.00%
	TOTAL SUPPLIES, GOODS, SERVICES	932,688	841,026	1,074,107	1,022,760	921,432	1,255,020	1,184,375	-5.63%
500	Land	302,298	257,753	1,188	3,502	58,619	105,000	-	-100.00%
510	Buildings	164,539	57,676	64,888	75,899	-	8,500	-	-100.00%
530	Machinery & Equipment	374,025	146,448	191,924	373,773	438,891	537,000	1,083,000	101.68%
730	Interfund Loan - Capital Related	-	-	11,191	9,703	-	204,830	67,825	-66.89%
	TOTAL CAPITAL OUTLAY	840,861	461,877	269,190	462,877	497,510	855,330	1,150,825	34.55%
	TOTAL OPERATING BUDGETS	$ 4,905,665	$ 4,466,015	$ 4,513,177	$ 4,875,426	$ 4,368,329	$ 5,776,825	$ 6,223,923	7.74%
190	Unemployment Compensation	-	-	-	-	6,770	40,000	-	-100.00%
400	Property Tax Abatement	-	-	-	24,979	24,147	25,000	25,000	0.00%
405	Lodging Tax	58,248	58,681	64,097	71,721	36,647	60,000	60,000	0.00%
530	Capital Outlay - Future Needs	-	-	-	-	-	10,000	-	-100.00%
700	Transfers Out	822,760	4,271,894	765,640	788,376	377,000	789,828	1,008,966	27.75%
730	Interfund Loan - PS Building	-	-	42,540	42,539	-	-	-	n/a
	TOTAL NON OPERATING BUDGETS	881,008	4,330,575	872,277	927,615	444,564	924,828	1,093,966	18.29%
	TOTAL EXPENDITURE BUDGETS	$ 5,786,673	$ 8,796,590	$ 5,385,454	$ 5,803,041	$ 4,812,893	$ 6,701,653	$ 7,317,889	9.20%

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

	Dept Number	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
Council	44011	$ 85,330	$ 78,661	$ 81,212	$ 80,326	$ 78,417	$ 90,300	$ 97,025
City Administrator	44022	172,817	160,040	150,715	172,952	122,560	157,300	170,350
Clerk/Finance	44051	340,885	368,526	373,711	384,696	353,000	453,760	469,066
Elections	44040	1,641	14,087	1,291	14,066	1,493	2,850	21,200
Auditing	44055	22,785	26,085	22,250	24,025	22,125	25,000	25,000
Legal	44060	104,358	96,935	115,130	113,471	69,452	109,000	107,300
Planning - Revenues	34091	60,764	62,504	67,503	102,704	60,534	72,100	65,000
Expenditures	44091	317,883	288,488	261,023	275,474	210,399	288,200	285,964
Net		(257,118)	(225,984)	(193,521)	(172,770)	(149,866)	(216,100)	(220,964)
Police - Revenues	34110	163,324	190,734	167,128	196,410	188,333	180,950	194,278
Expenditures	44110	1,182,115	1,227,102	1,262,911	1,281,160	1,046,268	1,304,650	1,385,757
Net		(1,018,791)	(1,036,368)	(1,095,784)	(1,084,750)	(857,935)	(1,123,700)	(1,191,479)
Fire - Revenues	34120	221,605	112,861	136,823	116,853	120,146	115,000	128,700
Expenditures	44120	309,062	216,785	228,104	203,447	176,021	219,625	190,250
Net		(87,457)	(103,924)	(91,281)	(86,594)	(55,875)	(104,625)	(61,550)
Ambulance - Revenues	34140	459,540	449,306	610,053	655,271	755,026	786,253	1,057,500
Expenditures	44140	596,619	601,951	699,466	823,218	866,360	991,558	1,156,850
Net		(137,079)	(152,645)	(89,412)	(167,947)	(111,333)	(205,305)	(99,350)
Emergency Mgmt - Revenues	34191	-	1,785	-	-	-	-	-
Expenditures	44191	32,817	37,729	20,806	36,153	26,985	41,070	40,170
Net		(32,817)	(35,944)	(20,806)	(36,153)	(26,985)	(41,070)	(40,170)
Streets - Revenues	34212	71,456	389,285	176,957	88,484	93,584	80,000	84,500
Expenditures	44212	476,352	456,022	540,401	494,883	537,490	734,650	669,071
Net		(404,896)	(66,737)	(363,445)	(406,399)	(443,905)	(654,650)	(584,571)
Parks - Revenues	34510	13,962	11,625	13,842	12,126	24,256	14,133	470,000
Expenditures	44510	166,059	148,698	193,230	214,928	146,100	181,583	256,346
Net		(152,097)	(137,074)	(179,387)	(202,801)	(121,843)	(167,450)	213,654
Summer Rec - Revenues	34523	46,856	49,458	47,578	(75)	2,145	1,500	1,000
Expenditures	44523	54,750	54,514	60,279	9,553	6,594	12,950	11,450
Net		(7,894)	(5,056)	(12,701)	(9,628)	(4,449)	(11,450)	(10,450)
Pool - Revenues	34524	37,114	34,689	33,327	35,583	437	34,000	-
Expenditures	44524	65,026	55,111	55,461	78,225	29,746	72,200	31,600
Net		(27,912)	(20,422)	(22,135)	(42,642)	(29,308)	(38,200)	(31,600)
Hok-Si-La - Revenues *	34543	153,475	149,009	164,854	182,860	170,825	177,479	178,950
Expenditures	44543	129,807	168,949	177,997	205,972	177,810	236,799	155,699
Net		23,668	(19,940)	(13,143)	(23,112)	(6,985)	(59,320)	23,251
Total Revenues		$ 1,228,096	$ 1,451,255	$ 1,418,065	$ 1,390,217	$ 1,415,287	$ 1,461,415	$ 2,179,928
Expenditures		4,058,306	3,999,683	4,243,987	4,412,549	3,870,819	4,921,495	5,073,098
Net		$ (2,830,210)	$ (2,548,428)	$ (2,825,922)	$ (3,022,332)	$ (2,455,532)	$ (3,460,080)	$ (2,893,170)

** Reduced revenues by capital-related revenues*

City of Lake City
General Administration

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

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

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

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

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

City of Lake City
2020 Budget - City Council

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44011-120	Council Salaries-Temporary	38,234	38,576	39,010	38,943	31,642	40,000	40,000
101-44011-140	Council PERA	-	5	22	-	-	-	-
101-44011-150	Council FICA	2,927	2,951	2,984	2,979	2,420	3,000	3,000
	TOTAL PERSONNEL	41,161	41,531	42,015	41,922	34,062	43,000	43,000
101-44011-210	Council Operating Supplies	4,216	3,476	856	2,221	1,066	1,500	1,500
101-44011-220	Council Maint/Repair	-	-	-	-	612	-	5,000
101-44011-300	Council Professional Services	15,450	6,822	11,023	984	3,737	4,000	3,000
101-44011-310	Council Communication	-	-	-	-	-	-	-
101-44011-320	Council Travel, Conf, School	676	469	1,027	381	732	1,000	1,000
101-44011-340	Council Printing/Publishing	9,593	5,881	5,498	5,314	4,969	7,500	7,500
101-44011-360	Council Food Shelf Utilities	-	-	-	-	2,984	3,300	3,500
101-44011-390	Council Contractual	-	-	-	-	-	-	1,525
101-44011-391	Council Donations	-	-	-	24,000	24,500	24,500	25,000
101-44011-400	Council Miscellaneous	14,234	20,482	20,794	5,505	5,756	5,500	6,000
	TOTAL SUPPLIES, GOODS, SERVICES	44,169	37,130	39,197	38,405	44,355	47,300	54,025
101-44011-530	Council Capital-Machin/Equip	-	-	-	16,063	6,000	15,000	35,000
	TOTAL CAPITAL OUTLAY	-	-	-	16,063	6,000	15,000	35,000
	TOTAL EXPENDITURES	$ 85,330	$ 78,661	$ 81,212	$ 96,389	$ 84,417	$ 105,300	$ 132,025

101-44011-391 Council - Donations		
	2019 Budget	2020 Budget
Circle of Life Sponsorship	$ 500	$ -
Humane Society	-	250
Lake City Area Arts	7,000	7,000
Lake City Chamber	16,500	15,750
Sesquicentennial Celebration		1,500
Southern MN Initiative	500	500
	$ 24,500	$ 25,000

City of Lake City
2020 Budget - City Administrator

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44022-100	City Admin Salaries-Regular	131,761	123,112	120,155	121,375	90,794	113,000	120,000
101-44022-140	City Admin PERA	4,894	7,875	8,374	8,518	6,810	8,450	9,000
101-44022-150	City Admin FICA	9,260	7,725	8,864	8,132	6,119	8,600	9,100
101-44022-160	City Admin Group Health Ins	8,507	15,299	9,719	15,853	15,873	20,000	21,000
101-44022-170	City Admin Longevity	-	-	-	-	-	-	-
	TOTAL PERSONNEL	154,422	154,011	147,112	153,878	119,596	150,050	159,100
101-44022-210	City Admin Operating Supplies	2,333	345	94	972	64	550	550
101-44022-300	City Admin Professional Svcs	14,000	1,105	-	15,000	-	1,000	-
101-44022-310	City Admin Communication	78	73	8	545	543	600	600
101-44022-320	City Admin Travel, Conf, Sch	404	2,673	3,613	2,429	2,230	5,000	10,000
101-44022-321	City Admin Business Meals	21	-	-	-	-	-	-
101-44022-390	City Admin Contractual	1,199	1,833	73	128	128	100	100
101-44022-400	City Admin Miscellaneous	359	-	(185)	-	-	-	-
	TOTAL SUPPLIES, GOODS, SERVICES	18,395	6,029	3,603	19,074	2,964	7,250	11,250
	TOTAL EXPENDITURES	$ 172,817	$ 160,040	$ 150,715	$ 172,952	$ 122,560	$ 157,300	$ 170,350

City of Lake City
2020 Budget - Clerk/Finance

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44051-100	Clerk/Finance Salaries-Regular	237,729	250,106	259,579	259,328	235,193	290,000	302,000
101-44051-110	Clerk/Finance Salaries-Overtim	-	-	-	-	-	-	2,000
101-44051-140	Clerk/Finance PERA	17,355	18,752	19,521	19,005	17,561	22,000	23,000
101-44051-150	Clerk/Finance FICA	16,703	18,328	17,690	17,460	16,018	22,500	23,500
101-44051-160	Clerk/Finance Group Health Ins	35,455	36,450	45,135	48,219	48,810	62,000	63,000
101-44051-170	Clerk/Finance Longevity	915	998	749	582	624	625	666
	TOTAL PERSONNEL	308,158	324,635	342,674	344,594	318,207	397,125	414,166
101-44051-210	Clerk/Finance Operating Suppli	2,328	3,752	3,051	3,967	2,636	4,000	4,000
101-44051-300	Clerk/Finance Professional Svc	610	11,676	893	747	7,838	11,000	10,000
101-44051-310	Clerk/Finance Communication	1,570	2,375	1,919	2,545	1,721	2,500	2,500
101-44051-320	Clerk/Finance Travel, Conf, Sc	14,913	14,068	11,966	13,161	11,097	14,535	14,000
101-44051-340	Clerk/Finance Printing/Publish	166	176	363	189	254	500	350
101-44051-390	Clerk/Finance Contractual	12,706	11,893	12,878	18,989	11,248	23,550	23,500
101-44051-400	Clerk/Finance Miscellaneous	434	(49)	(33)	504	0	550	550
	TOTAL SUPPLIES, GOODS, SERVICES	32,727	43,891	31,038	40,102	34,793	56,635	54,900
101-44051-530	Clerk/Finance Capital-Mach/Equ	-	7,932	12,400	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	7,932	12,400	-	-	-	-
	TOTAL EXPENDITURES	$ 340,885	$ 376,458	$ 386,111	$ 384,696	$ 353,000	$ 453,760	$ 469,066

City of Lake City
2020 Budget - Elections

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44040-120	Elections Salaries-Temporary	-	9,102	(153)	10,727	-	1,000	15,000
101-44040-140	Elections PERA	-	47	-	-	-	-	-
101-44040-150	Elections FICA	-	48	-	-	-	-	-
	TOTAL PERSONNEL	-	9,197	(153)	10,727	-	1,000	15,000
101-44040-210	Elections Operating Supplies	13	2,142	-	1,647	-	-	2,600
101-44040-320	Elections Travel, Conf, School	-	83	15	-	-	50	100
101-44040-340	Elections Printing/Publishing	-	1,236	-	590	-	-	2,000
101-44040-390	Elections Contractual	1,629	1,428	1,428	1,102	1,493	1,800	1,500
	TOTAL SUPPLIES, GOODS, SERVICES	1,641	4,890	1,443	3,339	1,493	1,850	6,200
101-44040-530	Elections Capital-Machin/Equip	-	-	-	11,943	-	-	-
	TOTAL EXPENDITURES	$ 1,641	$ 14,087	$ 1,291	$ 26,009	$ 1,493	$ 2,850	$ 21,200

City of Lake City
2020 Budget - Audit

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44055-390	Audit Contractual	22,785	26,085	22,250	24,025	22,125	25,000	25,000

City of Lake City
2020 Budget - Legal

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44060-300	Legal Insurance Deductibles	-	-	8,555	8,200	-	10,000	10,000
101-44060-301	Legal Other Charges	16,225	18,485	4,939	1,429	717	1,000	1,500
101-44060-390	Legal Contractual-Prosecutions	37,133	30,000	27,500	30,320	26,500	33,000	31,800
101-44060-391	Legal Contractual-Civil	51,000	48,450	74,136	73,522	42,235	65,000	64,000
	TOTAL EXPENDITURES	$ 104,358	$ 96,935	$ 115,130	$ 113,471	$ 69,452	$ 109,000	$ 107,300

City of Lake City
2020 Budget - Planning & Community Development

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44091-100	Planning Salaries-Regular	190,195	180,717	121,803	128,556	109,070	134,000	141,500
101-44091-110	Planning Salaries-Overtime	-	-	-	-	-	-	-
101-44091-140	Planning PERA	14,247	13,835	9,094	9,461	8,209	10,050	10,750
101-44091-150	Planning FICA	13,317	13,087	8,850	9,359	7,951	10,250	11,000
101-44091-160	Planning Group Health Ins	33,824	23,678	8,922	9,320	8,199	9,500	10,000
101-44091-170	Planning Longevity	1,290	1,082	1,165	1,248	1,331	1,350	1,414
	TOTAL PERSONNEL	252,872	232,399	149,834	157,943	134,759	165,150	174,664
101-44091-210	Planning Operating Supplies	1,082	631	1,549	697	2,270	3,500	1,500
101-44091-300	Planning Professional Services	3,586	27	840	760	1,488	1,500	1,500
101-44091-301	Planning Bld Permit Inspection	51,450	47,289	53,552	92,838	34,984	52,800	52,800
101-44091-310	Planning Communication	911	1,017	1,471	460	687	1,500	1,000
101-44091-320	Planning Travel, Conf, School	2,872	1,673	1,893	1,732	2,633	2,500	2,000
101-44091-340	Planning Printing/Publishing	1,793	1,350	2,354	1,939	899	2,000	2,000
101-44091-350	Planning Code Enforcement	32	-	-	-	-	-	-
101-44091-390	Planning Contractual	3,109	4,063	49,420	18,651	32,478	59,000	50,000
101-44091-400	Planning Miscellaneous	175	39	110	453	202	250	500
	TOTAL SUPPLIES, GOODS, SERVICES	65,010	56,089	111,189	117,531	75,640	123,050	111,300
	TOTAL EXPENDITURES	$ 317,883	$ 288,488	$ 261,023	$ 275,474	$ 210,399	$ 288,200	$ 285,964
101-34091-33180	Planning Refunds/Reimb	349	-	-	-	620	-	-
101-34091-33221	Planning Building Permits	58,408	58,988	63,308	100,064	46,634	60,000	60,000
101-34091-33222	Planning Variances	300	-	400	-	-	-	-
101-34091-33223	Planning Land Use Applications	950	2,650	2,950	2,350	1,560	2,600	3,000
101-34091-33224	Planning Zoning Permits	380	20	-	-	-	-	-
101-34091-33226	Planning Admin Applications	250	846	845	290	2,720	500	2,000
101-34091-33370	Planning Administrative Fines	128	-	-	-	-	-	-
101-34091-33440	Planning MN Historical Grants	-	-	-	-	9,000	9,000	-
	TOTAL PLANNING REVENUES	$ 60,764	$ 62,504	$ 67,503	$ 102,704	$ 60,534	$ 72,100	$ 65,000

City of Lake City
2020 Budget - General Fund Miscellaneous

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44990-190	General Unemployment Comp	-	-	-	-	6,770	40,000	-
101-44990-400	General Property Tax Abatement	-	-	-	24,979	24,147	25,000	25,000
101-44990-405	General Lodging Tax Exp	58,248	58,681	64,097	71,721	36,647	60,000	60,000
101-44990-530	General Other Capital Needs	-	-	-	-	-	10,000	-
101-44990-700	General Transfers Out	822,760	4,271,894	765,640	788,376	377,000	789,828	1,008,966
101-44990-730	Interfund Loan Payment	-	-	42,540	42,539	-	-	-
	TOTAL EXPENDITURES	$ 881,008	$ 4,330,575	$ 872,277	$ 927,615	$ 444,564	$ 924,828	$ 1,093,966

City of Lake City
Public Safety

Lake City Public Safety includes Police, 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 2002, with the School Resource Officer, and we have expanded our investigative reach by being members of the Southeast Minnesota Violent Crime Enforcement Team. In 2019, Lake City was listed as the 7th safest city in Minnesota by Security Baron, a leader in home security systems.

The Lake City Ambulance Service (LCA) has experienced a great deal of growth in 2019. The service currently consists of 1 Full-Time Director, 5 full-time Paramedics, 5 full-time EMT's, 8 casual paramedics, 6 volunteer EMT's, and 1 EMR. The service offers community education classes such as CPR, Stop the Bleed, Stroke Awareness, and other educational classes. LCA also provided standby services 41 times for community and sporting events in 2019. The service expects the run volume made up of 911 transports and interfacility transfers to exceed 1,300 runs this year. The service has focused on staffing and education/training initiatives for staff in 2019 and will be working on strategic planning for the ambulance service in 2020. The department continues to see growth in revenues and call volumes, and expects this trend to continue in the years to come.

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 Emergency Management Department (EOC) consists of a Director, Co-Director and eight dedicated volunteers who respond to and assist in staffing the EOC during time of activation alongside of City Department Heads. The EOC provides logistical support to all city departments during a disaster. The Lake City EOC was activated and staffed twice during 2019 with a water recovery July 25-27 and the wind incident/tornado September 24-25. Both incidents involved multiple jurisdictions and agencies which responded to the incidents. Lake City was also involved in a Federal Declaration through Wabasha County for flood damage during 2019. The department continues to focus on training in preparation for the next disaster event.

City of Lake City
2020 Budget - Police

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44110-100	Police Salaries-Regular	761,781	788,463	805,665	812,711	655,953	810,000	860,000
101-44110-110	Police Salaries-Overtime	22,630	20,587	21,309	20,035	15,321	28,000	25,000
101-44110-120	Police Salaries-Temporary	22,148	26,525	34,251	34,769	23,492	36,000	37,000
101-44110-140	Police PERA	124,740	124,313	127,101	129,885	108,644	130,000	143,000
101-44110-150	Police FICA	17,742	19,631	18,871	18,363	14,236	17,000	18,000
101-44110-160	Police Group Health Insurance	146,657	146,834	144,877	155,930	135,802	158,000	177,000
101-44110-170	Police Longevity	4,968	5,158	4,618	5,158	4,784	5,550	5,907
	TOTAL PERSONNEL	1,100,668	1,131,512	1,156,691	1,176,851	958,231	1,184,550	1,265,907
101-44110-210	Police Operating Supplies	32,166	28,585	35,259	37,981	36,398	39,900	38,000
101-44110-220	Police Maint/Repair	7,327	21,134	5,305	6,528	5,942	8,000	11,000
101-44110-230	Police Tools/Equip	418	164	342	123	244	500	500
101-44110-240	Police Books/Periodicals	130	160	192	65	86	200	200
101-44110-270	Police Uniform	11,515	10,114	10,246	8,913	8,080	10,500	10,500
101-44110-300	Police Professional Services	540	320	1,334	403	638	1,000	1,000
101-44110-310	Police Communication	8,968	16,421	13,916	11,430	8,089	15,500	14,000
101-44110-320	Police Travel, Conf, School	8,775	4,531	9,473	8,226	7,375	10,000	10,000
101-44110-340	Police Printing/Publishing	584	648	780	402	713	750	750
101-44110-390	Police Contractual	9,218	11,759	10,761	10,173	7,124	11,000	11,000
101-44110-391	Police Drug Task Force	-	6,000	7,000	7,210	7,426	7,500	7,650
101-44110-392	Police TZD Agency Disbursement	-	-	9,355	9,128	4,892	12,750	12,750
101-44110-400	Police Miscellaneous	601	(6,016)	722	2,094	166	500	500
101-44110-900	Police Projects/Programs	1,206	1,771	1,536	1,634	864	2,000	2,000
	TOTAL SUPPLIES, GOODS, SERVICES	81,448	95,591	106,220	104,309	88,037	120,100	119,850
101-44110-530	Police Capital-Machin/Equip	28,427	41,661	39,265	33,020	29,079	30,000	22,000
	TOTAL CAPITAL OUTLAY	28,427	41,661	39,265	33,020	29,079	30,000	22,000
	TOTAL EXPENDITURES	$ 1,210,542	$ 1,268,763	$ 1,302,176	$ 1,314,181	$ 1,075,347	$ 1,334,650	$ 1,407,757
101-34110-33162	Police Donations	100	-	-	1,455	-	-	-
101-34110-33321	Police Copies	579	349	319	303	20	350	300
101-34110-33323	Police Golf Cart Licenses	-	-	-	1,200	1,200	1,200	1,200
101-34110-33324	Police S.R.O. Contract	-	-	35,091	39,343	40,651	39,000	42,578
101-34110-33328	Police Dog Licenses	105	117	80	533	873	100	400
101-34110-33342	Police State Grants	33,905	35,091	4,769	9,292	9,573	4,500	4,500
101-34110-33343	Police TZD Grant	6,480	23,172	14,560	15,590	8,661	18,000	15,500
101-34110-33354	Police State Aid	79,756	82,688	82,573	87,001	90,832	82,000	90,000
101-34110-33370	Police Administrative Fines	185	250	-	-	100	-	-
101-34110-33371	Police Parking Fines	2,930	5,809	6,565	6,620	9,725	8,000	10,000
101-34110-33372	Police Court Fines	26,668	19,455	19,221	23,318	18,484	20,000	22,000
101-34110-33377	Police Forfeiture Proceeds	-	858	1,085	3,640	2,603	-	-
101-34110-33524	Police Miscellaneous	12,616	22,946	2,864	8,116	5,612	7,800	7,800
	TOTAL POLICE REVENUES	$ 163,324	$ 190,734	$ 167,128	$ 196,410	$ 188,333	$ 180,950	$ 194,278

City of Lake City
2020 Budget - Emergency Management

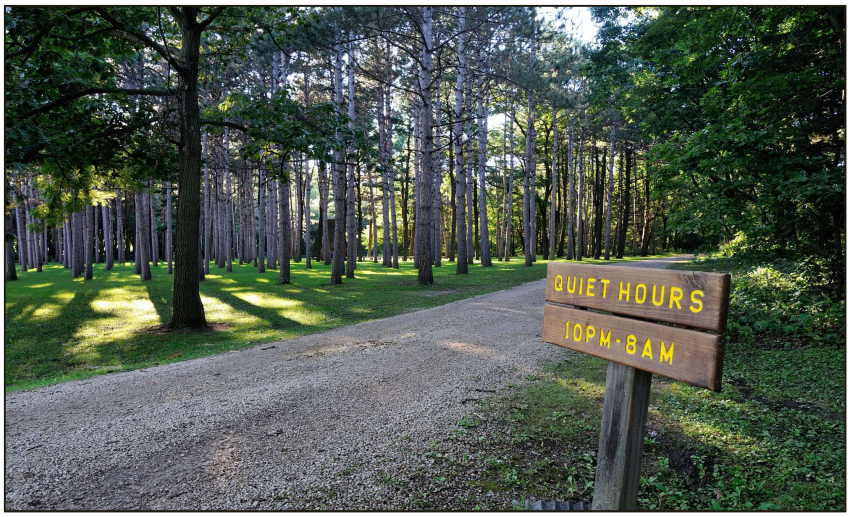
Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44191-100	EOC Salaries-Regular	-	-	-	12,354	10,662	13,250	13,750
101-44191-120	EOC Salaries-Temporary	21,297	21,079	7,353	6,120	-	6,120	6,120
101-44191-140	EOC PERA	225	5,479	459	1,386	800	1,500	1,500
101-44191-150	EOC FICA	1,657	1,613	542	1,310	685	1,200	1,150
101-44191-160	EOC Group Health Ins	-	-	-	2,846	2,723	3,500	3,650
	TOTAL PERSONNEL	23,179	28,171	8,354	24,015	14,870	25,570	26,170
101-44191-210	EOC Operating Supplies	3,175	2,176	2,646	2,527	2,587	3,000	3,000
101-44191-220	EOC Maint/Repair	4,233	3,835	6,174	6,011	5,942	8,000	6,500
101-44191-300	EOC Professional Services	130	-	-	-	-	-	-
101-44191-310	EOC Communication	1,131	1,783	1,768	1,660	1,505	2,000	2,100
101-44191-320	EOC Travel, Conf, School	969	1,764	1,864	1,940	2,080	2,500	2,400
	TOTAL SUPPLIES, GOODS, SERVICES	9,638	9,558	12,452	12,138	12,115	15,500	14,000
101-44191-530	EOC Capital-Machin/Equip	(5,920)	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	(5,920)	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 26,896	$ 37,729	$ 20,806	$ 36,153	$ 26,985	$ 41,070	$ 40,170

City of Lake City
2020 Budget - Fire

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44120-120	Fire Salaries-Temporary	80,943	89,610	79,112	76,329	78,186	85,000	85,000
101-44120-140	Fire PERA	230	-	-	-	-	-	-
101-44120-150	Fire FICA	6,235	7,940	6,134	5,717	5,997	6,500	6,500
101-44120-160	Fire Group Health Insurance	321	416	433	305	300	450	450
	TOTAL PERSONNEL	87,729	97,966	85,679	82,350	84,483	91,950	91,950
101-44120-210	Fire Operating Supplies	15,800	12,260	28,056	20,340	9,199	15,000	15,000
101-44120-220	Fire Maint/Repair	14,468	20,203	14,780	16,769	13,851	28,000	18,000
101-44120-300	Fire Professional Services	2,387	2,192	2,395	2,738	3,066	2,500	2,500
101-44120-310	Fire Communication	3,174	2,449	3,577	2,124	1,025	2,340	2,340
101-44120-320	Fire Travel, Conf, School	6,046	6,415	8,944	7,688	5,444	7,000	7,000
101-44120-340	Fire Printing/Publishing	230	238	490	504	778	500	800
101-44120-390	Fire Contractual	-	-	-	-	550	660	660
101-44120-400	Fire Miscellaneous	935	935	71	-	-	950	-
101-44120-409	Fire Relief Assn Disbursements	178,293	74,127	84,113	70,934	57,626	70,725	52,000
	TOTAL SUPPLIES, GOODS, SERVICES	221,334	118,819	142,426	121,097	91,538	127,675	98,300
101-44120-530	Fire Capital-Machin/Equip	310,409	10,322	40,160	-	254,613	267,000	225,000
101-44120-730	Fire Interfund Loan Payment	-	-	7,000	3,579	-	62,500	-
	TOTAL CAPITAL OUTLAY	310,409	10,322	47,161	3,579	254,613	329,500	225,000
	TOTAL EXPENDITURES	$ 619,471	$ 227,107	$ 275,265	$ 207,026	$ 430,634	$ 549,125	$ 415,250
101-34120-33162	Fire Donations	1,571	-	21,572	1,455	-	-	-
101-34120-33163	Fire FEMA Grant	2,000	-	-	-	-	-	-
101-34120-33425	Fire Calls	(0)	-	-	-	700	-	7,500
101-34120-33426	Fire Township Contracts	58,036	58,209	61,255	61,074	65,500	65,000	70,000
101-34120-33455	Fire State Aid	157,568	53,402	52,896	52,609	52,711	50,000	50,000
101-34120-33524	Fire Misc Refund/Reimb	2,429	1,250	1,100	1,715	1,235	-	1,200
	TOTAL FIRE REVENUES	$ 221,605	$ 112,861	$ 136,823	$ 116,853	$ 120,146	$ 115,000	$ 128,700

City of Lake City
2020 Budget - Ambulance

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44140-100	Ambulance Salaries-Regular	336,733	350,417	330,702	434,504	470,138	573,160	670,000
101-44140-110	Ambulance Salaries-Overtime	22,676	23,464	57,737	77,082	36,282	32,880	30,000
101-44140-115	Ambulance Casual Paramedics	-	-	42,964	28,343	32,312	30,825	60,000
101-44140-120	Ambulance Volunteer EMT's	57,276	42,939	34,215	49,818	38,107	47,000	27,000
101-44140-140	Ambulance PERA	26,704	28,490	32,647	37,480	36,841	42,604	48,000
101-44140-150	Ambulance FICA	30,692	32,720	34,818	43,863	42,089	43,736	50,000
101-44140-160	Ambulance Group Health Ins	40,959	33,421	30,749	41,802	70,847	77,500	110,000
101-44140-170	Ambulance Longevity	832	707	333	374	624	850	1,000
	TOTAL PERSONNEL	515,873	512,157	564,164	713,266	727,239	848,555	996,000
101-44140-210	Ambulance Operating Supplies	35,213	26,308	33,580	45,182	46,497	47,900	50,000
101-44140-220	Ambulance Maint/Repair	7,880	14,481	6,844	8,888	11,208	11,900	10,700
101-44140-240	Ambulance Books/Periodicals	736	120	1,004	881	-	-	-
101-44140-270	Ambulance Uniform	1,262	7,618	5,975	5,269	7,410	7,500	7,900
101-44140-300	Ambulance Professional Service	7,711	7,142	5,702	2,358	1,355	1,400	2,500
101-44140-310	Ambulance Communication	3,501	4,126	6,906	7,415	7,306	8,100	8,100
101-44140-320	Ambulance Travel, Conf, School	4,677	4,858	4,128	4,912	1,066	1,070	1,000
101-44140-321	Ambulance Training Classes	-	-	-	-	8,174	8,200	9,900
101-44140-340	Ambulance Printing/Publishing	8	-	20	484	-	180	250
101-44140-390	Ambulance Contractual	17,157	19,124	39,898	26,877	28,901	30,800	40,000
101-44140-395	Ambulance MA Non-Federal Share	-	-	-	-	16,453	16,453	17,500
101-44140-400	Ambulance Miscellaneous	-	55	33	57	530	1,000	1,000
101-44140-501	Ambulance Staff Quarters	2,600	1,676	806	-	-	-	-
	TOTAL SUPPLIES, GOODS, SERVICES	80,746	85,507	104,894	102,325	128,901	134,503	148,850
101-44140-530	Ambulance Capital-Machin/Equip	26,111	7,369	6,313	199,036	-	41,000	29,000
101-44140-730	Ambulance Interfund Loan Pymt	-	-	1,022	3,981	-	42,432	42,227
	TOTAL CAPITAL OUTLAY	26,111	7,369	7,335	203,017	-	83,432	71,227
101-44140-850	Ambulance Provider Tax	-	4,287	30,407	7,628	10,220	8,500	12,000
	TOTAL EXPENDITURES	$ 622,729	$ 609,320	$ 706,801	$ 1,026,235	$ 866,360	$ 1,074,990	$ 1,228,077
101-34140-33162	Ambulance Donations	688	1,300	1,000	1,655	-	-	-
101-34140-33520	Ambulance MA Supplement	-	-	-	-	32,906	21,453	35,000
101-34140-33522	Ambulance Residential Calls	433,313	442,699	601,662	645,576	713,327	755,000	1,010,000
101-34140-33523	Ambulance Township Contracts	14,118	1,112	-	-	-	-	-
101-34140-33524	Ambulance Misc Refunds/Reimb	3,921	2,522	835	2,718	1,678	1,300	2,500
101-34140-33529	Ambulance Training Revenue	7,500	1,673	6,557	5,322	7,116	8,500	10,000
	TOTAL AMBULANCE REVENUES	$ 459,540	$ 449,306	$ 610,053	$ 655,271	$ 755,026	$ 786,253	$ 1,057,500



City of Lake City
Streets and Parks

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

Activities includes snow removal, maintenance of streets, parks, boulevard and park trees and boat docks and ramps at Hok-Si-La boat landing and Roschen Park.

2019 brought many challenges including long-term flooding and damages to park and boat landing spaces. A September tornado damaged or destroyed several trees prompting a significant number of removals. Emerald Ash Borer (EAB) has shown its increased spread in the community requiring further tree removals and replacements. Two grant sources to assist the city in EAB costs are being pursued for 2020.

Concurent with the reconstruction of TH 61 in Lake City, a bicycle/pedestrial trail extension will be constructed from Central Point Road to the Hok-Si-La Park entrance for improved, safe access to the park.

City of Lake City
2020 Budget - Streets

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44212-100	Streets Salaries-Regular	230,467	216,889	235,066	252,521	234,535	316,500	275,000
101-44212-110	Streets Salaries-Overtime	1,207	1,171	872	1,307	12,238	2,500	12,000
101-44212-120	Streets Salaries-Temporary	2,928	(1,488)	1,293	-	434	1,200	1,200
101-44212-140	Streets PERA	15,989	16,689	17,561	18,999	18,676	24,000	20,750
101-44212-150	Streets FICA	15,109	16,016	16,828	17,941	17,434	24,500	21,175
101-44212-160	Streets Group Health Insurance	41,222	35,875	34,504	43,516	43,260	58,000	50,769
101-44212-170	Streets Longevity	2,045	1,169	751	790	830	1,450	1,477
	TOTAL PERSONNEL	308,966	286,322	306,875	335,074	327,408	428,150	382,371
101-44212-210	Streets Operating Supplies	40,506	24,490	30,977	43,621	21,537	39,000	32,500
101-44212-220	Streets Maint/Repair	16,122	8,571	11,777	16,689	6,418	15,000	17,000
101-44212-230	Streets Tools/Equip	3,366	5,258	3,101	6,353	2,693	5,500	5,000
101-44212-300	Streets Professional Services	2,397	5,197	2,427	1,686	1,775	5,000	5,000
101-44212-310	Streets Communication	829	775	1,371	1,109	791	1,300	1,200
101-44212-320	Streets Travel, Conf, School	521	212	248	559	1,112	900	500
101-44212-340	Streets Printing/Publishing	453	446	714	250	537	600	500
101-44212-390	Streets Contractual	50,553	79,243	109,896	30,992	70,474	154,700	135,000
101-44212-400	Streets Miscellaneous	181	-	(1)	-	-	-	-
101-44212-450	Streets Trees	22,658	16,110	29,426	13,232	51,970	30,000	40,000
101-44212-451	Streets Snow Removal	29,803	29,399	43,589	45,317	52,776	54,500	50,000
	TOTAL SUPPLIES, GOODS, SERVICES	167,386	169,700	233,527	159,808	210,082	306,500	286,700
101-44212-500	Streets Capital-Land	274,480	257,753	1,188	-	4,673	30,000	-
101-44212-510	Streets Capital-Building	87,474	(510)	-	-	-	8,500	-
101-44212-530	Streets Capital-Machin/Equip	5,129	17,041	72,364	-	120,653	150,000	-
101-44212-730	Streets Interfund Loan Payment	-	-	3,168	2,143	-	99,898	25,598
	TOTAL CAPITAL OUTLAY	367,083	274,284	76,720	2,143	125,326	288,398	25,598
	TOTAL EXPENDITURES	$ 843,435	$ 730,307	$ 617,122	$ 497,026	$ 662,816	$ 1,023,048	$ 694,669
101-34212-33524	Street Misc Refunds/Reimb	5,165	1,400	2,504	2,708	478	-	-
101-34212-33620	Street Tree Fees	-	-	4,950	4,650	2,475	5,000	5,000
101-34212-33631	Street Snow Removal-DOT	3,478	1,824	5,054	9,891	10,536	4,000	7,500
101-34212-33634	Street Right-of-Way Fees	1,100	2,320	(50)	470	9,459	1,000	2,000
101-34212-33658	Street State Municipal Maint	-	-	-	70,764	70,636	70,000	70,000
101-34212-33659	Street State Aid Roads	61,714	383,741	164,499	-	-	-	-
	TOTAL STREET REVENUES	$ 71,456	$ 389,285	$ 176,957	$ 88,484	$ 93,584	$ 80,000	$ 84,500

City of Lake City
2020 Budget - Parks

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44510-100	Parks Salaries-Regular	96,169	83,579	85,781	123,567	82,003	80,000	130,000
101-44510-110	Parks Salaries-Overtime	62	65	-	54	440	100	100
101-44510-120	Parks Salaries-Temporary	10,022	8,882	21,227	8,156	11,964	18,000	40,000
101-44510-140	Parks PERA	7,219	6,635	6,505	9,440	6,168	5,850	9,750
101-44510-150	Parks FICA	7,854	7,201	8,047	9,821	7,101	6,000	9,975
101-44510-160	Parks Group Health Insurance	16,554	11,993	11,695	18,704	9,323	12,000	21,231
101-44510-170	Parks Longevity	867	911	955	998	1,042	1,100	1,140
	TOTAL PERSONNEL	138,746	119,266	134,210	170,740	118,042	123,050	212,196
101-44510-210	Parks Operating Supplies	14,455	17,959	24,847	28,100	16,852	30,783	24,500
101-44510-220	Parks Maint/Repair	2,702	5,167	4,741	7,950	4,804	7,500	6,500
101-44510-230	Parks Tools/Equip	1,868	938	2,160	1,157	1,746	1,600	1,500
101-44510-300	Parks Professional Services	196	439	14,415	145	-	1,000	1,000
101-44510-310	Parks Communication	68	85	243	93	124	250	250
101-44510-320	Parks Travel, Conf, School	333	280	367	40	207	400	400
101-44510-390	Parks Contractual	7,691	4,565	12,247	6,702	4,326	17,000	10,000
	TOTAL SUPPLIES, GOODS, SERVICES	27,313	29,433	59,020	44,187	28,058	58,533	44,150
101-44510-500	Parks Capital-Land	27,818	-	-	3,502	53,947	75,000	-
101-44510-510	Parks Capital-Building	-	-	2,228	-	-	-	-
101-44510-530	Parks Capital-Machin/Equip	5,500	-	-	94,999	4,104	8,000	766,000
	TOTAL CAPITAL OUTLAY	33,318	-	2,228	98,501	58,051	83,000	766,000
	TOTAL EXPENDITURES	$ 199,377	$ 148,698	$ 195,458	$ 313,429	$ 204,151	$ 264,583	$ 1,022,346
101-34300-33162	Trees Donations	145	-	-	-	-	-	-
101-34510-33161	Park George Patton Trust	-	-	-	-	-	2,000	2,000
101-34510-33162	Park Donations	3,600	2,426	7,899	7,750	4,883	6,883	100,000
101-34510-33440	Park State Grants	-	-	-	-	-	-	368,000
101-34510-33524	Park Misc Refund/Reimb	5,673	2,971	5,524	4,155	18,975	5,000	
101-34510-33736	Park Fish Cleaning Station	-	96	-	-	-	-	-
101-34510-33740	Park Access Fees	4,125	6,025	-	-	235	-	-
101-34510-33764	Park Roschen Fish Cln Station	419	107	419	221	164	250	
	TOTAL PARK REVENUES	$ 13,962	$ 11,625	$ 13,842	$ 12,126	$ 24,256	$ 14,133	$ 470,000

City of Lake City
2020 Budget - Summer Recreation

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44523-120	Summer Rec Salaries-Temporary	50,707	50,998	53,117	8,028	5,656	8,500	8,500
101-44523-150	Summer Rec FICA	1,684	1,563	1,474	346	433	700	700
	TOTAL PERSONNEL	52,391	52,562	54,592	8,374	6,089	9,200	9,200
101-44523-210	Summer Rec Operating Supplies	685	312	593	710	137	750	750
101-44523-340	Summer Rec Printing/Publishing	1,673	1,640	237	469	259	500	500
101-44523-390	Summer Rec Contractual	-	-	4,857	-	109	2,500	1,000
	TOTAL SUPPLIES, GOODS, SERVICES	2,359	1,952	5,687	1,179	505	3,750	2,250
	TOTAL EXPENDITURES	$ 54,750	$ 54,514	$ 60,279	$ 9,553	$ 6,594	$ 12,950	$ 11,450
101-34523-33921	Summer Rec Trips	-	680	520	-	-	-	-
101-34523-33922	Summer Rec Programs	46,856	48,778	47,058	(75)	2,145	1,500	1,000
	TOTAL SUMMER REC REVENUES	$ 46,856	$ 49,458	$ 47,578	$ (75)	$ 2,145	$ 1,500	$ 1,000

City of Lake City
2020 Budget - Swimming Pool

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44524-110	Pool Salaries-Overtime	325	178	-	222	-	200	-
101-44524-120	Pool Salaries-Temporary	44,878	42,678	42,882	44,385	-	45,000	-
101-44524-150	Pool FICA	3,458	3,279	3,281	3,463	-	3,500	-
	TOTAL PERSONNEL	48,661	46,134	46,163	48,070	-	48,700	-
101-44524-210	Pool Operating Supplies	6,332	4,688	3,317	3,033	6,242	5,000	5,000
101-44524-220	Pool Maint/Repair	7,515	2,912	3,654	16,323	22,915	16,000	6,000
101-44524-310	Pool Communication	723	575	720	821	289	750	600
101-44524-320	Pool Travel, Conf, School	1,030	215	1,546	1,149	300	1,000	-
101-44524-340	Pool Printing/Publishing	-	277	54	63	-	-	-
101-44524-390	Pool Contractual	766	312	8	8,766	-	750	20,000
	TOTAL SUPPLIES, GOODS, SERVICES	16,365	8,978	9,299	30,155	29,746	23,500	31,600
101-44524-530	Pool Capital-Machin/Equip	4,370	62,122	-	11,338	18,986	20,000	-
	TOTAL CAPITAL OUTLAY	4,370	62,122	-	11,338	18,986	20,000	-
	TOTAL EXPENDITURES	$ 69,396	$ 117,233	$ 55,461	$ 89,563	$ 48,732	$ 92,200	$ 31,600
101-34524-33961	Pool Family Passes	11,062	11,385	10,959	13,160	-	11,000	-
101-34524-33962	Pool Single Passes	3,446	2,762	2,640	1,112	-	2,650	-
101-34524-33963	Pool Daily Passes	6,996	5,704	5,821	3,933	-	6,000	-
101-34524-33964	Pool Concessions	51	396	328	392	-	350	-
101-34524-33965	Pool Swimming Lessons	15,559	14,442	13,378	14,752	-	14,000	-
101-34524-33966	Pool Misc Refunds/Reimb	-	-	201	2,234	437	-	-
	TOTAL POOL REVENUES	$ 37,114	$ 34,689	$ 33,327	$ 35,583	$ 437	$ 34,000	$ -

City of Lake City
2020 Budget - Hok-Si-La

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
101-44543-100	HSL Salaries-Regular	51,567	79,913	85,163	82,619	66,818	98,500	62,000
101-44543-110	HSL Salaries-Overtime	-	-	-	-	45	-	-
101-44543-120	HSL Salaries-Temporary	20,063	12,659	15,116	13,907	18,788	18,000	18,000
101-44543-140	HSL PERA	4,423	6,324	6,802	6,364	5,393	7,400	4,750
101-44543-150	HSL FICA	4,921	6,282	7,011	6,931	6,006	7,550	5,000
101-44543-160	HSL Group Health Insurance	11,820	17,618	17,579	11,496	8,644	18,250	8,500
101-44543-170	HSL Longevity	-	-	-	666	707	725	749
	TOTAL PERSONNEL	92,794	122,795	131,671	121,983	106,402	150,425	98,999
101-44543-210	HSL Operating Supplies	12,030	14,483	14,923	15,403	12,050	15,299	15,000
101-44543-220	HSL Maint/Repair	1,022	4,450	6,429	12,542	24,702	29,725	12,000
101-44543-230	HSL Tools/Equip	80	607	-	153	-	800	800
101-44543-300	HSL Professional Services	1,917	1,750	1,908	25,923	10,117	12,350	2,000
101-44543-310	HSL Communication	2,887	2,406	2,866	2,504	3,033	3,000	3,000
101-44543-320	HSL Travel, Conf, School	-	-	50	-	-	-	-
101-44543-340	HSL Printing/Publishing	1,203	1,544	1,015	1,199	675	1,500	1,500
101-44543-390	HSL Contractual	7,744	11,397	9,824	13,442	9,880	13,200	11,300
101-44543-400	HSL Miscellaneous	-	107	28	93	2	-	-
101-44543-840	HSL Resale Merch-Non Tax	6,466	5,261	5,018	7,718	6,108	6,000	6,000
101-44543-850	HSL Sales Tax	93	35	-	-	-	-	-
101-44543-880	HSL Credit Card Charges	3,570	4,114	4,266	5,012	4,842	4,500	5,100
	TOTAL SUPPLIES, GOODS, SERVICES	37,012	46,154	46,326	83,989	71,409	86,374	56,700
101-44543-510	HSL Capital-Building	77,064	58,186	62,659	75,899	-	-	-
101-44543-530	HSL Capital-Machin/Equip	-	-	21,421	7,374	5,454	6,000	6,000
	TOTAL CAPITAL OUTLAY	77,064	58,186	84,081	83,273	5,454	6,000	6,000
	TOTAL EXPENDITURES	$ 206,871	$ 227,135	$ 262,078	$ 289,246	$ 183,264	$ 242,799	$ 161,699
101-34543-33140	HSL Non Profit Dining Hall	215	655	1,868	2,856	1,178	1,500	2,500
101-34543-33141	HSL Non Profit Camping Fees	893	135	240	1,059	30	250	750
101-34543-33142	HSL Non Profit Screen Shelters	360	730	550	490	809	360	450
101-34543-33143	HSL Concessions Non-Taxable	5,046	4,359	4,266	8,899	8,020	4,500	8,000
101-34543-33161	Sleeping Cabin Donations	-	-	1,775	-	-	-	-
101-34543-33162	HSL Park Donations	20,000	1,638	2,100	3,739	2,651	2,519	2,100
101-34543-33180	HSL Misc Refunds/Reimb	2	-	-	-	-	-	-
101-34543-33699	HSL Casey Albert O'Neil Grant	-	-	100,000	50,000	-	-	-
101-34543-33841	HSL Regular Camping	10,290	9,902	13,522	12,820	11,310	12,000	12,000
101-34543-33842	HSL Peak Season Camping	80,550	77,409	84,818	81,124	78,412	82,000	80,000
101-34543-33843	HSL Dining Hall Rentals	16,190	14,364	14,106	13,512	12,247	14,500	13,500
101-34543-33844	HSL Fire Wood Sales	8,409	10,068	11,640	11,235	10,857	11,000	11,000
101-34543-33845	HSL Sleeping Cabin Rentals	-	17,595	19,456	35,567	36,285	38,000	38,000
101-34543-33846	HSL Concessions	3,703	3,357	2,822	2,884	2,073	3,000	2,800
101-34543-33847	HSL Screen Shelters	5,986	6,914	5,820	6,540	5,147	6,000	6,000
101-34543-33848	HSL Showers	1,831	1,882	1,873	2,136	1,807	1,850	1,850
	TOTAL HOK-SI-LA REVENUES	$ 153,475	$ 149,009	$ 264,854	$ 232,860	$ 170,825	$ 177,479	$ 178,950

LCPL

Hours:
Monday, Tuesday, Thursday 10am - 8pm
Wednesday & Friday 10am - 5pm
Saturday 9am - 12pm
Sunday-Closed

Lake City Public Library (Fund 210)

"Opening Windows to the World"

201 South High Street

Library statistics for the first 10 months of 2019:

* 49,196 items were checked out of the library
* Public computers were used 3,844 times
* Over 3,700 people attended 187 library programs
* 38,012 people visited the library
* 1,229 people from 186 groups used the library meeting rooms

In 2019, the library added 5 hotspots (portable WiFi) to the collection through a generous donation from the VFW Post 8729.

Besides some exciting new programming for 2020, the library will have a class in Spanish and English on voter registration, help with the 2020 Census and provide some "curbside" services to help with the Highway 61 construction project.

City of Lake City
2020 Budget - Library

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
210-32100-33011	Property Taxes-Current	91,084	90,928	90,383	108,833	59,565	112,234	125,206
210-32100-33012	Property Taxes-Delinquent	1,249	744	689	1,022	420	-	-
210-32100-33091	Transfers In	50,000	50,000	374,108	60,000	60,000	60,000	60,000
210-32100-33122	Copies, Notary	2,087	2,257	2,878	2,109	2,359	2,250	2,000
210-32100-33130	Interest on Investments	12,861	(503)	523	124	-	1,000	500
210-32100-33153	County SELCO Revenue	61,351	48,929	49,301	51,320	27,166	54,332	59,546
210-32100-33161	George Patton Trust	72,255	79,602	67,094	76,644	45,930	76,000	70,000
210-32100-33162	Donations	5,623	6,233	11,767	15,597	9,257	7,625	2,000
210-32100-33163	New Library Donations	177,147	15,359	11,438	-	-	-	-
210-32100-33180	Miscellaneous Refund/Reimb	139	-	2,500	-	-	-	-
210-32100-33373	Fines, Fees, Rentals	3,369	3,262	3,159	2,213	1,103	3,250	750
210-32100-33374	Room Rental	-	63	-	-	-	-	-
	TOTAL REVENUES	$ 477,166	$ 296,872	$ 613,839	$ 317,862	$ 205,800	$ 316,691	$ 320,002
210-45210-100	Library Salaries-Regular	63,365	65,425	69,529	72,676	62,045	77,000	81,000
210-45210-120	Library Salaries-Part Time	72,045	84,027	85,577	90,010	77,332	99,816	100,887
210-45210-140	Library PERA	9,459	10,192	10,367	10,417	8,985	12,250	12,177
210-45210-150	Library FICA	10,042	11,175	11,586	12,006	10,311	13,500	13,897
210-45210-160	Library Group Health Insurance	8,572	8,598	8,506	8,937	7,776	9,500	10,000
210-45210-170	Library Longevity	-	-	-	-	-	250	291
	TOTAL PERSONNEL	$ 163,482	$ 179,417	$ 185,564	$ 194,046	$ 166,448	$ 212,316	$ 218,252
210-45210-210	Library Operating Supplies	11,588	19,225	16,095	17,585	12,552	14,060	9,000
210-45210-220	Library Maint & Repair	-	759	593	647	476	750	500
210-45210-240	Library Books/Periodicals	31,416	31,589	33,168	38,385	26,663	33,350	33,000
210-45210-301	Library - New Construction	1,776,847	46,758	-	-	-	-	-
210-45210-310	Library Communication	1,486	1,878	2,144	1,943	1,625	2,400	2,200
210-45210-320	Library Travel, Conf, School	1,952	3,021	2,455	5,019	4,727	4,213	4,800
210-45210-340	Library Printing/Publishing	-	179	184	128	-	-	-
210-45210-380	Library Rental	24,453	4,276	-	-	-	-	-
210-45210-390	Library Contractual	17,071	20,603	19,019	22,188	19,938	22,000	22,750
210-45210-391	Library Programs	2,619	4,743	4,174	4,979	4,277	5,600	5,500
210-45210-400	Library Miscellaneous	-	54	135	49	(59)	100	-
210-45210-700	Library Transfers Out	23,000	38,359	23,000	23,000	23,000	23,000	24,000
	TOTAL SUPPLIES, GOODS, SERVICES	$ 1,890,431	$ 171,445	$ 100,967	$ 113,924	$ 93,199	$ 105,473	$ 101,750
	TOTAL EXPENDITURES	$ 2,053,913	$ 350,862	$ 286,531	$ 307,970	$ 259,647	$ 317,789	$ 320,002
	TOTAL REVENUES OVER EXPENDITURES	$ (1,576,747)	$ (53,990)	$ 327,308	$ 9,892	$ (53,847)	$ (1,098)	$ -

ADDITIONAL CASH & RESERVE INFORMATION

Financial Statements:

	2018	2017	$ Change
Cash Balance	$ 100,355	$ 90,269	$ 10,086
Unassigned Fund Balance	100,355	90,463	9,892

Reserve Analysis:

2020 Expenditure Budget	$ 320,002	
Reserve Policy (range)	10%	15%
2019 Reserve Goal	$ 32,000	$ 48,000

Lake City Marina (Fund 710)

201 South Franklin Street

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

The Marina's primary sources of revenue include slip rentals, trailer lot rentals and providing lift and storage services. Expenditures for the fund are housed in the following departments: Marina Beach (40746), Marina Trailer (40760), Marina Lift (40771), Marina Harbor (40773) , Marina Security (40780), and Marina Miscellaneous (40920).

Annually, the Marina provides $650,000 in operating subsidies to property tax dependent funds. The largest of these subsidies, $600,000 supports the General Fund. Due to the successful nature of this enterprise fund, cash reserves and annual revenues continue to climb and outpace expenditure needs. In 2018, the City Council approved a $1.5 million one-time transfer of cash to the General Fund to help replenish reserves that had been used in recent years.

2019 proved to be a very challenging year at the Marina due to the extremely high water in the spring and the tornado that went through September 24, 2019. In 2020 the Marina had intended to reconstruct the 800 dock but due to the 300 dock being damaged from the tornado, the plans will need to be adjusted. The Marina will look at delaying the 800 dock until 2021 so the 300 dock can be repaired in 2020. The City is waiting for the insurance claim to be settled.

In 2019 the Marina had budgeted for the replacement of the demolished "bath house" with a four season restroom facilility but this project has been postponed until 2020.

City of Lake City
2020 Budget - Marina

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
710-37100-33091	Transfers In	-	15,359	0	-	-	104,780	42,432
710-37100-33126	Sales Tax	-	-	-	8	-	-	-
710-37100-33130	Interest on Investments	77,325	91,682	79,377	53,903	5,242	90,000	70,000
710-37100-33161	George Patton Trust	1,000	1,000	1,000	1,000	-	1,000	1,000
710-37100-33180	Miscellaneous Refund/Reimb	5,039	4,633	5,784	8,089	5,260	5,000	5,000
710-37100-33190	Insurance Dividend	-	-	5,600	2,809	-	8,000	5,000
710-37100-33771	Charter Permit	1,000	1,500	1,500	1,500	1,250	1,500	1,500
710-37100-33773	Service Charges	2,211	2,950	2,905	3,237	2,338	2,500	2,500
710-37100-33774	Surcharges	57,230	102,230	85,015	83,775	98,415	60,000	70,000
710-37100-33775	Launch Fees	7,967	8,608	10,158	9,001	9,470	8,000	8,000
710-37100-33776	Overnight Fees	44,569	48,058	49,272	46,443	43,190	55,000	50,000
710-37100-33777	Pumpout Fees	4,033	3,390	3,651	3,071	2,575	4,500	4,000
710-37100-33778	Air Conditioner Charges	19,725	20,225	20,375	19,350	18,975	20,000	20,000
710-37100-33780	Slip Rentals	931,242	960,075	980,072	1,006,669	1,017,747	980,000	1,005,000
710-37100-33781	Trailer Lot Rentals	392,065	400,130	403,640	410,950	418,830	411,715	419,950
710-37100-33782	Lift and Storage Fees	232,326	221,180	222,573	224,966	224,653	225,000	225,000
710-37100-33783	Yacht Club Rental	11,514	11,744	11,979	12,219	12,500	12,250	12,750
710-37100-33790	Gasoline Charges	176,028	138,947	157,458	171,386	145,767	165,000	165,000
710-37100-33791	Merchandise for Resale	7,425	6,083	4,655	6,308	4,300	10,000	8,000
710-37100-33793	Keys	6,014	5,974	6,495	6,401	6,171	6,000	6,000
	TOTAL REVENUES	$ 1,976,712	$ 2,043,770	$ 2,051,509	$ 2,071,084	$ 2,016,682	$ 2,170,245	$ 2,121,132
	TOTAL EXPENDITURES	$ 971,657	$ 940,226	$ 1,023,774	$ 952,660	$ 683,945	$ 1,178,365	$ 1,374,265
	INCOME BEFORE TRANSFERS	$ 1,005,055	$ 1,103,543	$ 1,027,735	$ 1,118,425	$ 1,332,737	$ 991,880	$ 746,867
	INCOME AFTER TRANSFERS	$ 383,933	$ 479,628	$ 87,515	$ (1,024,190)	$ 682,737	$ 341,880	$ 96,867

ADDITIONAL CASH & RESERVE INFORMATION

Financial Statements:

	2018	2017	$ Change
Cash Balance	$ 5,438,619	$ 6,538,163	$ (1,099,544)
Unrestricted Fund Balance	5,458,507	6,377,594	(919,087)

* 2018 will show a decrease to cash/fund balance due to a $1.5m transfer to the General Fund to replenish General Fund reserves

Reserve Analysis:

2020 Expenditure Budget $ 1,374,265

Reserve Policy (range)	15%	25%
2019 Reserve Goal	$ 206,140	$ 343,566

City of Lake City
Marina Expenditures - by Marina Department

Dept Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
40746	Marina Beach	15,608	16,731	16,990	34,087	11,408	119,800	18,530
40760	Marina Trailer Park	52,720	53,909	68,261	56,906	53,067	87,310	74,015
40771	Marina Lift	109,171	115,940	108,565	117,424	106,661	171,345	177,185
40773	Marina Harbor	569,246	538,836	630,962	540,471	474,414	718,075	1,040,200
40780	Marina Security	67,380	62,687	55,527	50,575	38,396	78,835	64,335
Various	Marina Non-Operating	778,654	776,039	1,083,689	2,295,812	650,000	653,000	650,000
	EXPENDITURES & TRANSFERS BY DEPT	$ 1,592,779	$ 1,564,141	$ 1,963,994	$ 3,095,275	$ 1,333,945	$ 1,828,365	$ 2,024,265

Marina Expenditures - by Account Type

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
100	Salaries-Regular	208,545	225,012	230,655	189,379	166,414	249,400	222,000
110	Salaries-Overtime	2,085	1,397	619	1,660	1,401	4,100	2,500
120	Salaries-Temporary	152,660	151,072	146,634	147,253	124,416	194,150	170,000
140	PERA	24,413	38,231	37,367	17,918	13,266	21,110	19,325
150	FICA	27,288	28,282	28,107	26,609	22,247	34,675	25,550
160	Group Health Insurance	26,467	25,940	25,704	21,819	15,870	32,975	23,100
170	Longevity	2,538	2,662	2,787	2,912	1,165	3,105	2,115
	TOTAL PERSONNEL	443,996	472,595	471,873	407,549	344,778	539,515	464,590
								-
200	Office Supplies	1,123	1,009	976	947	709	1,350	1,350
210	Operating Supplies	17,600	34,919	23,008	17,031	15,870	27,400	27,600
220	Maint & Repair	28,670	27,759	31,413	25,141	35,489	44,900	49,900
230	Tools & Equipment	5,833	3,693	3,909	6,042	3,674	6,500	6,500
240	Books & Periodicals	-	-	-	-	-	125	-
300	Professional Services	8,712	9,942	2,786	400	3,536	10,000	10,000
310	Communication	6,485	6,977	5,071	4,693	3,248	9,000	7,000
320	Travel, Conferences, School	1,030	1,130	1,155	814	3,997	6,000	6,000
340	Printing & Publishing	2,434	3,104	3,057	4,445	4,776	4,500	4,500
360	Utilities	31,061	28,678	27,064	29,063	28,535	44,600	36,600
381	Admin Allocations	25,000	25,000	30,000	40,000	40,000	40,000	40,000
390	Contractual	19,810	20,147	55,275	46,319	21,901	32,750	38,500
400	Miscellaneous	500	486	(8)	2,062	1,276	7,000	-
401	Credit Card Charges	16,846	13,782	15,453	16,870	14,570	19,000	19,000
410	Work Comp Insurance	22,076	16,014	9,358	18,192	11,361	37,935	37,935
420	Vehicle Insurance	954	578	765	697	323	2,790	2,790
430	General Liability	41,225	27,587	41,780	44,288	11,567	70,000	70,000
	TOTAL SUPPLIES, GOODS, SERVICES	229,359	220,804	251,063	257,004	200,831	363,850	357,675
510	Capital Outlay-Buildings	-	-	-	-	292	100,000	-
520	Capital Outlay-Other	-	-	22,125	-	-	24,000	375,000
530	Capital Outlay-Machin/Equip	(333)	333	11,500	-	15,613	16,000	45,000
	TOTAL CAPITAL OUTLAY	(333)	333	33,625	-	15,904	140,000	420,000
850	Resale Merchandise-Taxable	4,958	4,911	3,852	7,919	2,360	7,000	7,000
860	Resale Merchandise-Gas	136,145	89,460	119,893	126,991	120,072	125,000	125,000
	TOTAL RESALE MERCHANDISE	141,103	94,370	123,745	134,910	122,432	132,000	132,000
	TOTAL OPERATING COSTS	814,125	788,103	880,305	799,463	683,945	1,175,365	1,374,265
710-40775-400	Marina Donations	150	1,350	1,000	-	-	3,000	-
710-40710-610	Marina Debt-Interest	4,816	-	-	-	-	-	-
710-40920-580	Marina Depreciation	152,566	150,774	142,469	153,197	-	-	-
710-40920-703	Marina Transfers Out	621,122	623,915	940,220	2,142,615	650,000	650,000	650,000
	OTHER NON-OPERATING COSTS	778,654	776,039	1,083,689	2,295,812	650,000	653,000	650,000
	TOTAL EXPENDITURES & TRANSFERS	$ 1,592,779	$ 1,564,141	$ 1,963,994	$ 3,095,275	$ 1,333,945	$ 1,828,365	$ 2,024,265

City of Lake City
2020 Budget - Marina

MARINA BEACH

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
710-40746-100	Marina Beach Salaries-Regular	10,427	11,251	11,260	11,952	7,869	12,300	12,000
710-40746-140	Marina Beach PERA	754	820	824	695	595	925	825
710-40746-150	Marina Beach FICA	772	832	842	761	597	950	850
710-40746-160	Marina Beach Group Health Ins	1,322	1,208	1,197	1,066	679	1,815	1,100
710-40746-170	Marina Beach Longevity	127	133	139	146	58	160	105
710-40746-210	Marina Beach Operating Supplie	-	315	443	-	169	500	500
710-40746-220	Marina Beach Maint/Repair	1,898	1,771	1,508	485	834	2,100	2,100
710-40746-360	Marina Beach Utilities	308	401	523	341	-	600	600
710-40746-390	Marina Beach Contractual	-	-	-	18,152	-	-	-
710-40746-410	Marina Beach Workers Comp Ins	-	-	255	489	316	450	450
710-40746-510	Marina Beach Capital-Buildings	-	-	-	-	292	100,000	-
	TOTAL MARINA BEACH	$ 15,608	$ 16,731	$ 16,990	$ 34,087	$ 11,408	$ 119,800	$ 18,530

MARINA TRAILER

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
710-40760-100	Marina Trailer Salaries-Reg	29,177	31,350	31,714	33,822	22,359	36,100	30,000
710-40760-120	Marina Trailer Salaries-Temp	3,175	4,203	5,331	1,436	5,283	6,050	5,000
710-40760-140	Marina Trailer PERA	2,121	2,308	2,316	1,932	1,681	2,710	2,500
710-40760-150	Marina Trailer FICA	2,413	2,654	2,768	2,230	2,095	3,250	2,750
710-40760-160	Marina Trailer Group Health In	3,348	3,234	3,203	2,806	1,450	4,250	2,500
710-40760-170	Marina Trailer Longevity	314	331	347	364	58	385	200
710-40760-210	Marina Trailer Operating Suppl	-	-	-	-	-	1,500	-
710-40760-220	Marina Trailer Maint/Repair	3,657	2,926	1,788	1,627	3,561	5,100	5,100
710-40760-360	Marina Trailer Utilities	2,174	569	72	22	9,000	9,000	3,000
710-40760-390	Marina Trailer Contractual	5,678	5,856	19,887	11,007	6,496	15,500	21,500
710-40760-400	Marina Trailer Miscellaneous	-	(2)	(8)	(25)	-	2,000	-
710-40760-410	Marina Trailer Workers Comp In	662	481	843	1,683	1,082	1,465	1,465
	TOTAL MARINA TRAILER	$ 52,720	$ 53,909	$ 68,261	$ 56,906	$ 53,067	$ 87,310	$ 74,015

MARINA LIFT

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
710-40771-100	Marina Lift Salaries-Regular	31,282	33,752	33,779	35,855	25,866	38,200	34,000
710-40771-110	Marina Lift Salaries-Overtime	32	-	-	133	312	1,100	500
710-40771-120	Marina Lift Salaries-Temporary	45,955	39,977	36,715	46,160	31,511	58,100	50,000
710-40771-140	Marina Lift PERA	2,487	4,828	2,803	3,191	2,328	3,000	2,500
710-40771-150	Marina Lift FICA	5,832	5,553	5,335	5,825	4,396	7,450	2,750
710-40771-160	Marina Lift Group Health Ins	3,966	3,623	3,601	3,199	2,422	5,335	3,000
710-40771-170	Marina Lift Longevity	381	399	418	437	175	500	325
710-40771-210	Marina Lift Operating Supplies	5,953	12,802	11,178	5,512	9,218	13,300	10,000
710-40771-220	Marina Lift Maint/Repair	7,691	9,537	10,588	9,769	10,969	13,300	13,300
710-40771-230	Marina Lift Tools/Equip	601	1,338	1,374	1,499	1,052	1,500	1,500
710-40771-300	Marina Lift Professional Svcs	-	-	-	-	-	-	3,000
710-40771-390	Marina Lift Contractual	175	175	-	158	-	250	-
710-40771-400	Marina Lift Miscellaneous	-	-	-	1,041	-	2,000	-
710-40771-410	Marina Lift Workers Comp Ins	4,195	3,043	2,010	3,949	2,477	8,520	8,520
710-40771-420	Marina Lift Vehicle Insurance	954	578	765	697	323	2,790	2,790
710-40771-530	Marina Lift Capital-Mach/Equip	(333)	333	-	-	15,613	16,000	45,000
	TOTAL MARINA LIFT	$ 109,171	$ 115,940	$ 108,565	$ 117,424	$ 106,661	$ 171,345	$ 177,185

City of Lake City
2020 Budget - Marina

MARINA HARBOR

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
710-40773-100	Marina Harbor Salaries-Regular	123,982	133,837	139,258	92,516	100,301	146,300	132,500
710-40773-110	Marina Harbor Salaries-Overtim	2,054	1,397	619	1,527	1,088	3,000	2,000
710-40773-120	Marina Harbor Salaries-Temp	62,715	70,021	72,118	72,008	65,300	85,000	75,000
710-40773-140	Marina Harbor PERA	15,381	27,535	29,403	10,809	7,670	10,975	12,500
710-40773-150	Marina Harbor FICA	14,120	15,367	15,605	14,966	12,707	17,925	18,000
710-40773-160	Marina Harbor Group Health Ins	16,615	16,658	16,506	14,033	10,190	20,000	15,000
710-40773-170	Marina Harbor Longevity	1,585	1,662	1,739	1,816	874	1,900	1,350
710-40773-200	Marina Harbor Office Supplies	1,123	1,009	976	947	709	1,350	1,350
710-40773-210	Marina Harbor Operating Suppli	11,459	21,340	11,388	11,519	6,483	11,000	16,000
710-40773-220	Marina Harbor Maint/Repair	15,424	13,525	17,455	13,259	20,126	24,000	29,000
710-40773-230	Marina Harbor Tools/Equip	5,231	2,356	2,535	4,543	2,622	5,000	5,000
710-40773-240	Marina Harbor Books/Periodical	-	-	-	-	-	125	-
710-40773-300	Marina Harbor Professional Svc	8,712	9,942	2,786	400	3,536	10,000	7,000
710-40773-310	Marina Harbor Communications	6,485	6,977	5,071	4,693	3,248	9,000	7,000
710-40773-320	Marina Harbor Travel, Conf, Sc	1,030	1,130	1,155	814	3,997	6,000	6,000
710-40773-340	Marina Harbor Printing/Publish	2,434	3,104	3,057	4,445	4,776	4,500	4,500
710-40773-360	Marina Harbor Utilities	28,579	27,708	26,468	28,699	19,535	35,000	33,000
710-40773-381	Marina Harbor Admin Allocation	25,000	25,000	30,000	40,000	40,000	40,000	40,000
710-40773-390	Marina Harbor Contractual	13,957	14,115	35,388	17,001	15,405	17,000	17,000
710-40773-400	Marina Harbor Miscellaneous	500	487	-	1,046	1,276	3,000	-
710-40773-401	Marina Harbor Credit Card Chgs	16,846	13,782	15,453	16,870	14,570	19,000	19,000
710-40773-410	Marina Harbor Workers Comp Ins	13,687	9,928	4,832	9,361	6,005	22,000	22,000
710-40773-430	Marina Harbor General Liabilit	41,225	27,587	41,780	44,288	11,567	70,000	70,000
710-40773-520	Marina Capital Outlay	-	-	22,125	-	-	24,000	375,000
710-40773-530	Marina Harbor Capital-Machin/E	-	-	11,500	-	-	-	-
710-40773-850	Marina Harbor Resale Merch-Tax	4,958	4,911	3,852	7,919	2,360	7,000	7,000
710-40773-860	Marina Harbot Resale Merch-Gas	136,145	89,460	119,893	126,991	120,072	125,000	125,000
	TOTAL MARINA HARBOR	$ 569,246	$ 538,836	$ 630,962	$ 540,471	$ 474,414	$ 718,075	$ 1,040,200

MARINA SECURITY

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
710-40780-100	Marina Security Salaries-Reg	13,677	14,824	14,643	15,234	10,019	16,500	13,500
710-40780-120	Marina Security Salaries-Temp	40,814	36,871	32,470	27,649	22,322	45,000	40,000
710-40780-140	Marina Security PERA	3,670	2,739	2,021	1,290	993	3,500	1,000
710-40780-150	Marina Security FICA	4,152	3,877	3,557	2,827	2,452	5,100	1,200
710-40780-160	Marina Security Group Health	1,215	1,216	1,198	715	1,128	1,575	1,500
710-40780-170	Marina Security Longevity	131	137	144	150	-	160	135
710-40780-210	Marina Security Operating Supp	188	461	-	-	-	1,100	1,100
710-40780-220	Marina Security Maint/Repair	-	-	75	-	-	400	400
710-40780-410	Marina Security Workers Comp	3,532	2,562	1,419	2,711	1,482	5,500	5,500
	TOTAL MARINA SECURITY	$ 67,380	$ 62,687	$ 55,527	$ 50,575	$ 38,396	$ 78,835	$ 64,335

MARINA-OTHER

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
710-40920-400	Marina Miscellaneous Donations	150	1,350	1,000	-	-	3,000	-
710-40920-610	Marina Debt-Interest	4,816	-	-	-	-	-	-
710-40920-580	Marina Depreciation	152,566	150,774	142,469	153,197	-	-	-
710-40920-703	Marina Transfers Out	621,122	623,915	940,220	2,142,615	650,000	650,000	650,000
	TOTAL MARINA OTHER	$ 778,654	$ 776,039	$ 1,083,689	$ 2,295,812	$ 650,000	$ 653,000	$ 650,000
	TOTAL EXPENDITURES	$ 971,657	$ 940,226	$ 1,023,774	$ 952,660	$ 683,945	$ 1,178,365	$ 1,374,265

Public Works - Utilities

1885 South Highway 61

The Public Works Utilities Division provides electric, water, sewer, storm water and garbage services to just over 3,200 accounts. Financial activities are housed in five (5) separate funds: Electric (Fund 701), Water (Fund 702), Sewer (Fund 703), Storm Water (Fund 706) and Garbage (Fund 720).

Each year the Lake City Utility Board analyzes the financial activities for the Utility Funds and then based on that information provide rate recommendations for City Council to consider. 2020 rate increases are proposed in Water with large expenditures in infrastructure extension and replacement, and in Storm Water with greater regulation and inspections required by the Minnesota Pollution Control Agency's designation of Lake City as a MS4 (Municipal Separate Storm Sewer System) community.

In 2018, the Electric Fund began the conversion to an advanced metering infrastructure system (AMI). AMI is an integrated system of smart meters, communications networks and data management systems that enables two-way communication between utilities and customers. This will allow the Electric Division to automatically and remotely measure electricity use, connect/disconnect service, detect tampering, identify and isolate outages, and monitor voltage. This ongoing project will span multiple years as implementation is phased in.

The Electric Fund will have completed an electric cost of service and rate design study in 2019. The study will include a review of any subsidies between rate classes and recommendations for cost-based rate design. It will also include an examination of rate issues regarding distributed energy resources and levels of cash reserves. Any recommendations from the study will be proposed for implementation in 2020.

The Water and Sewer 2019 budgets include a project to extend water and sewer lines to the Sportsman's Club. This project is estimated at $122,000 and will be financed with water and sewer reserves with a $40,000 contribution from the Sportsman's Club. An advanced metering system for Water meters, similar to Electric, is being considered for 2020. This can allow for immediate water use information for staff and customers and alerts for anomalies such as leaks, reducing costs to the customer in both water and sewer.

City of Lake City
2020 Budget - Electric

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
701-37010-33091	Transfers In	-	10,000	(0)	-	-	109,892	35,598
701-37010-33130	Interest on Investments	82,440	71,615	100,957	86,635	-	85,000	85,000
701-37010-33180	Miscellaneous Refund/Reimb	728	5,000	10,281	3,375	19,223	5,000	5,000
701-37010-33190	Insurance Dividend	-	-	5,979	2,173	-	7,500	5,000
701-37010-33501	Residential Revenue	2,350,005	2,371,174	2,452,759	2,767,930	2,003,960	2,450,000	2,450,000
701-37010-33502	Commercial Revenue	2,259,681	2,272,465	2,372,061	2,412,246	1,751,286	2,342,000	2,342,000
701-37010-33503	Industrial Revenue	8,331,390	8,129,870	8,468,886	8,206,693	5,858,145	8,281,000	7,200,000
701-37010-33504	Rural Residential Revenue	6,388	6,685	6,926	6,929	5,659	6,800	6,800
701-37010-33505	Rural Commercial Revenue	795	795	820	823	672	800	800
701-37010-33506	Wind Power Energy	135	105	75	75	25	100	100
701-37010-33507	Penalty	44,900	54,705	34,124	45,550	29,327	35,000	35,000
701-37010-33510	Interal Use Chargebacks	267,908	259,194	234,257	244,673	190,433	245,000	245,000
701-37010-33511	SMMPA Rebate Revenue	474	192	192	83,219	48,352	65,000	65,000
701-37010-33722	Materials Sold	1,974	8,482	6,751	4,378	-	-	4,000
701-37010-33724	Tapping & Connection Fees	22,006	17,331	18,638	25,261	16,015	18,000	18,000
701-37010-33728	Rental Revenue	1,100	1,100	785	2,072	1,880	1,900	2,000
701-37010-33737	NSF Check Charge	35	105	140	1,120	665	200	300
701-37010-33774	Surcharges	3,100	5,100	5,025	4,875	3,850	1,500	4,500
701-37010-33952	Substation Surcharges	4,574	-	-	25,045	23,325	7,500	22,500
	TOTAL REVENUES	$ 13,377,630	$ 13,213,917	$ 13,718,656	$ 13,923,073	$ 9,952,816	$ 13,662,192	$ 12,526,598
701-41401-391	Electric SMMPA Power Contract	10,206,660	10,451,036	10,872,787	11,085,892	8,475,551	10,464,000	9,514,000
701-41920-100	Electric Salaries-Regular	492,930	531,014	518,387	547,001	443,029	600,000	600,000
701-41920-110	Electric Salaries-Overtime	10,849	10,998	12,341	14,400	13,708	12,500	12,500
701-41920-130	Electric Salaries-On Call	31,074	32,316	29,745	29,616	18,901	31,000	31,000
701-41920-140	Electric PERA	54,034	84,935	83,423	43,490	35,822	45,000	45,000
701-41920-150	Electric FICA	36,783	42,631	39,484	40,908	33,210	46,000	46,000
701-41920-160	Electric Group Health Ins	113,071	117,709	104,923	112,295	93,244	126,000	140,000
701-41920-170	Electric Longevity	4,243	4,451	3,536	2,163	1,997	3,400	3,031
701-41920-190	Unemployment Compensation	-	-	-	-	16,925	-	-
	TOTAL PERSONNEL	$ 742,984	$ 824,056	$ 791,839	$ 789,873	$ 656,836	$ 863,900	$ 877,531
701-41920-210	Electric Operating Supplies	29,323	33,266	34,848	27,903	20,872	35,000	35,000
701-41920-230	Electric Tools/Equip	18,430	18,672	14,889	19,642	17,552	20,000	25,000
701-41920-240	Electric Books/Periodicals	-	-	24	-	-	-	-
701-41920-300	Electric Professional Svcs	6,530	14,701	16,634	3,886	14,557	21,000	16,000
701-41920-310	Electric Communication	5,136	8,209	14,020	16,579	10,109	12,000	13,000
701-41920-320	Electric Travel, Conf, School	6,514	7,745	5,585	5,342	6,460	9,700	10,000
701-41920-340	Electric Printing/Publish	618	1,058	-	940	736	800	500
701-41920-360	Electric Utilities	63,404	51,062	39,936	49,655	45,287	65,000	65,000
701-41920-370	Electric Maint/Repair	42,674	46,283	77,934	124,414	44,437	55,000	60,000
701-41920-381	Electric Admin Allocation	100,000	100,000	100,000	130,000	130,000	130,000	130,000
701-41920-390	Electric Contractual	71,875	82,558	79,526	95,847	91,234	100,000	110,000
701-41920-400	Electric Miscellaneous	3	9,813	434	10,003	2,680	-	-
701-41920-401	Electric Cash Short/Over	(40)	(396)	43	(108)	(30)	-	-
701-41920-410	Electric Workers Comp Ins	20,654	18,115	9,498	21,024	8,585	20,000	20,000
701-41920-420	Electric Vehicle Insurance	4,375	20,979	3,110	2,688	621	5,000	5,000
701-41920-430	Electric General Liability	25,032	5,236	33,736	44,183	10,916	35,000	35,000
	TOTAL SUPPLIES, GOODS, SERVICES	$ 394,527	$ 417,301	$ 430,215	$ 551,999	$ 404,014	$ 508,500	$ 524,500
	TOTAL OPERATING EXPENDITURES	$ 11,344,171	$ 11,692,392	$ 12,094,841	$ 12,427,765	$ 9,536,401	$ 11,836,400	$ 10,916,031
701-41920-530	Electric Capital-Machin/Equip	-	-	21,258	(11,083)	200,829	405,000	515,000
701-41920-580	Electric Depreciation	502,523	499,079	476,517	474,714	-	-	-
701-41920-610	Debt Service-Interest Payment	990	94,112	89,936	69,191	-	-	-
701-41920-611	Debt Service-Amortize Discount	-	2,199	5,531	-	-	-	-
701-41920-620	Debt Service-Paying Agent Fees	-	-	1,350	-	-	-	-
701-41920-830	Electric Rebate Payments	(13,815)	3,138	(15,650)	76,412	48,019	65,000	65,000
701-41920-950	Electric Bad Debt Expense	37	49	-	-	-	-	-
701-41920-951	Electric Loss on Asset Disposa	17,305	75,352	37,499	1,571	-	-	-
	NON-OPERATING EXPENDITURES	$ 507,039	$ 673,928	$ 616,440	$ 610,806	$ 248,847	$ 470,000	$ 580,000
	TOTAL EXPENDITURES	$ 11,851,210	$ 12,366,321	$ 12,711,281	$ 13,038,570	$ 9,785,248	$ 12,306,400	$ 11,496,031
	INCOME BEFORE TRANSFERS	$ 1,526,420	$ 847,597	$ 1,007,375	$ 884,503	$ 167,567	$ 1,355,792	$ 1,030,567

City of Lake City
2020 Budget - Electric

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
701-41920-700	Transfers Out	3,847,474	284,970	191,000	2,228,601	330,653	360,000	466,270
	INCOME AFTER TRANSFERS	$ (2,321,053)	$ 562,627	$ 816,375	$ (1,344,099)	$ (163,086)	$ 995,792	$ 564,297

ADDITIONAL CASH & RESERVE INFORMATION

Financial Statements:

	2018	2017	$ Change
Cash Balance	$ 5,317,895	$6,615,715	$(1,297,820)
Unrestricted Fund Balance	5,953,846	9,040,351	(3,086,505)

Reserve Analysis:

2020 Expenditure Budget	$11,496,031	
Reserve Policy (range)	15%	30%
2019 Reserve Goal	$ 1,724,405	$3,448,809

City of Lake City
2020 Budget - Water

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
702-37020-33018	Special Assessments-Current	36,464	18,945	7,974	(6,514)	2,651	-	-
702-37020-33019	Special Assessments-Delinquent	6,698	-	-	42	42	-	-
702-37020-33091	Transfers In	-	16,747	-	-	-	-	-
702-37020-33130	Interest on Investments	11,536	10,566	7,927	5,465	-	11,500	5,000
702-37020-33152	State Grant Revenue	-	-	-	-	10,000	-	-
702-37020-33180	Miscellaneous Refund/Reimb	2,167	121	61	4,264	16,342	4,250	4,000
702-37020-33190	Insurance Dividend	-	-	546	223	-	1,000	500
702-37020-33501	Residential Revenue	307,323	325,150	325,613	355,023	280,423	330,000	346,500
702-37020-33502	Commercial Revenue	78,014	74,230	74,184	79,300	73,698	75,000	78,750
702-37020-33503	Industrial Revenue	155,752	155,282	183,210	246,558	199,056	160,000	235,000
702-37020-33507	Penalty	3,838	4,679	3,318	4,541	3,461	3,500	3,500
702-37020-33510	Internal Use Chargebacks	6,293	6,349	7,156	7,814	5,109	6,400	6,720
702-37020-33520	Service Line Protection	2	48,092	48,463	48,859	40,641	48,000	50,000
702-37020-33722	Materials Sold	82	-	-	-	10,011	-	-
702-37020-33724	Tapping & Connection Fees	52,830	150	270	15,014	10,393	19,000	19,000
702-37020-33774	Surcharges	11,050	13,600	18,700	-	-	-	-
	TOTAL REVENUES	$ 672,048	$ 673,910	$ 677,422	$ 760,590	$ 651,825	$ 658,650	$ 748,970
702-42920-100	Water Admin Salaries-Regular	127,606	158,483	175,559	169,293	134,371	180,000	182,000
702-42920-110	Water Admin Salaries-Overtime	7,601	6,871	9,116	9,881	10,972	10,000	10,000
702-42920-130	Water Admin Salaries-On Call	5,722	5,856	5,630	5,165	5,850	6,000	6,000
702-42920-140	Water Admin PERA	13,989	36,908	25,316	13,933	11,274	13,500	14,000
702-42920-150	Water Admin FICA	9,762	12,451	13,655	12,953	10,959	14,500	14,500
702-42920-160	Water Admin Group Health Ins	25,362	27,297	23,924	21,020	18,586	24,000	26,500
702-42920-170	Water Admin Longevity	1,061	1,102	811	354	374	850	761
702-42920-190	Unemployment Compensation	-	-	-	-	-	-	7,040
	TOTAL PERSONNEL	$ 191,102	$ 248,969	$ 254,011	$ 232,598	$ 192,386	$ 248,850	$ 260,801
702-42920-210	Water Admin Operating Supplies	20,661	19,321	15,608	21,932	14,684	21,000	21,000
702-42920-230	Water Admin Tools/Equip	2,994	3,216	4,662	3,542	3,629	3,500	4,000
702-42920-300	Water Admin Professional Svcs	15,314	4,604	5,964	17,589	14,942	20,000	25,000
702-42920-310	Water Admin Communication	2,365	4,474	6,454	8,485	4,477	6,500	8,000
702-42920-320	Water Admin Travel, Conf, Sch	3,140	3,893	3,024	3,139	2,307	4,000	4,000
702-42920-340	Water Admin Printing/Publish	992	1,003	947	2,449	1,096	1,500	1,500
702-42920-360	Water Admin Utilities	49,868	48,142	48,797	52,924	41,441	52,000	55,000
702-42920-370	Water Admin Maint/Repair	92,766	115,335	33,800	69,121	45,301	40,000	60,000
702-42920-371	Water Admin Service Lines	-	31,606	14,103	35,783	9,223	22,000	50,000
702-42920-381	Water Admin Allocation	26,000	26,000	26,000	30,000	30,000	30,000	30,000
702-42920-390	Water Admin Contractual	22,146	25,816	25,895	28,781	49,803	76,000	30,000
702-42920-400	Water Admin Miscellaneous	22	189	3	0	5	-	-
702-42920-410	Water Admin Workers Comp Ins	7,326	5,871	2,812	6,737	3,748	7,500	7,500
702-42920-420	Water Admin Vehicle Insurance	1,594	669	1,060	773	244	1,600	1,600
702-42920-430	Water Admin General Liability	4,018	3,543	3,612	4,090	1,282	5,500	5,500
	TOTAL SUPPLIES, GOODS, SERVICES	$ 249,206	$ 293,682	$ 192,741	$ 285,345	$ 222,183	$ 291,100	$ 303,100
	TOTAL OPERATING EXPENDITURES	$ 440,308	$ 542,651	$ 446,752	$ 517,943	$ 414,569	$ 539,950	$ 563,901
702-42920-530	Water Capital-Machin/Equip	-	-	3,439	-	139,955	222,850	898,453
702-42920-580	Water Depreciation	134,953	138,446	128,483	129,035	-	-	-
702-42920-601	Debt Service-Principal Payment	-	-	-	-	64,652	67,500	65,971
702-42920-610	Debt Service-Interest Payment	15,767	17,460	15,134	15,121	14,158	11,125	12,440
702-42920-620	Debt Service-Paying Agent Fee	-	225	117	367	367	250	250
	NON-OPERATING EXPENDITURES	$ 150,720	$ 156,131	$ 147,172	$ 144,523	$ 219,132	$ 301,725	$ 977,114
	TOTAL EXPENDITURES	$ 591,028	$ 698,782	$ 593,924	$ 662,466	$ 633,701	$ 841,675	$ 1,541,015
	INCOME BEFORE TRANSFERS	$ 81,020	$ (24,872)	$ 83,498	$ 98,124	$ 18,124	$ (183,025)	$ (792,045)
702-42920-700	Transfers Out	45,000	45,000	45,000	25,000	25,000	25,000	25,000
	INCOME AFTER TRANSFERS	$ 36,020	$ (69,872)	$ 38,498	$ 73,124	$ (6,876)	$ (208,025)	$ (817,045)

City of Lake City
2020 Budget - Water

ADDITIONAL CASH & RESERVE INFORMATION

Financial Statements:

	2018	2017	$ Change
Cash Balance	$ 939,551	$ 838,865	$ 100,686
Unrestricted Fund Balance	827,772	712,736	115,036

Reserve Analysis:

2020 Expenditure Budget	$1,541,015	
Reserve Policy (range)	15%	30%
2019 Reserve Goal	$ 231,152	$ 462,305

City of Lake City
2020 Budget - Sewer

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
703-37030-33018	Special Assessments-Current	122	376	218	1,395	-	3,000	-
703-37030-33019	Special Assessments-Delinquent	114	-	-	-	-	-	-
703-37030-33130	Interest on Investments	8,563	3,455	8,003	6,048	-	11,000	6,000
703-37030-33180	Miscellaneous Refund/Reimb	1,039	9,303	60,292	13,462	25,040	4,000	11,500
703-37030-33190	Insurance Dividend	-	-	3,219	1,490	-	5,000	2,500
703-37030-33501	Residential Revenue	756,751	780,513	740,071	773,574	616,669	760,000	760,000
703-37030-33502	Commercial Revenue	275,552	260,417	250,202	262,086	212,562	275,000	270,000
703-37030-33503	Industrial Revenue	335,507	297,596	357,003	439,657	250,551	345,000	340,000
703-37030-33507	Penalty	10,819	11,840	8,009	10,589	8,071	10,000	10,000
703-37030-33510	Internal Use Chargebacks	6,058	5,721	6,221	5,046	2,945	5,000	5,000
703-37030-33724	Tapping & Connection Fees	155,140	40	150	32,630	30,120	35,000	35,000
703-37030-33727	Property Rental	22,685	22,795	22,755	14,050	-	14,050	-
703-37030-33774	Surcharges	35,000	37,500	55,000	-	-	-	-
	TOTAL REVENUES	$ 1,607,350	$ 1,429,556	$ 1,511,144	$ 1,560,026	$ 1,145,957	$ 1,467,050	$ 1,440,000
703-43500-210	Treatment Operating Supplies	15,544	13,212	14,476	34,575	24,550	30,000	30,000
703-43500-230	Treatment Tools/Equip	628	460	1,498	1,824	1,428	2,500	2,500
703-43500-300	Treatment Professional Svcs	12,940	13,153	19,749	16,801	15,611	20,000	20,000
703-43500-310	Treatment Communication	2,095	1,973	2,136	2,091	1,755	2,500	2,500
703-43500-320	Treatment Travel, Conf, School	1,342	2,683	697	931	475	2,500	2,500
703-43500-360	Treatment Utilities	154,087	154,918	139,263	134,003	98,665	150,000	160,000
703-43500-370	Treatment Maint/Repair	41,319	39,004	109,130	59,203	82,743	85,000	65,000
703-43500-390	Treatment Contractual	229,174	192,657	194,413	208,957	173,570	225,000	215,000
703-43500-400	Treatment Miscellaneous	-	(51)	-	-	-	-	-
	TOTAL TREATMENT PLANT	$ 457,129	$ 418,009	$ 481,361	$ 458,386	$ 398,798	$ 517,500	$ 497,500
703-43920-100	Sewer Admin Salaries-Regular	171,091	202,749	217,754	222,303	172,736	225,000	225,500
703-43920-110	Sewer Admin Salaries-Overtime	6,936	6,880	9,728	10,013	10,972	7,000	10,000
703-43920-130	Sewer Admin Salaries-On Call	5,722	5,813	5,670	5,165	5,850	6,000	6,000
703-43920-140	Sewer Admin PERA	18,239	38,294	30,866	17,506	12,246	18,000	17,000
703-43920-150	Sewer Admin FICA	12,906	15,475	16,751	16,840	11,914	18,500	17,500
703-43920-160	Sewer Admin Group Health Ins	29,609	31,808	29,074	26,003	19,021	32,000	40,000
703-43920-170	Sewer Admin Longevity	1,061	1,102	811	354	374	1,200	788
703-43920-190	Unemployment Compensation	-	-	-	-	-	-	28,160
	TOTAL PERSONNEL	$ 245,564	$ 302,121	$ 310,655	$ 298,183	$ 233,114	$ 307,700	$ 344,948
703-43920-210	Sewer Admin Operating Supplies	11,207	13,487	7,418	12,779	6,472	12,000	12,000
703-43920-230	Sewer Admin Tools/Equip	1,894	1,067	1,892	750	782	2,500	2,500
703-43920-240	Sewer Admin Books/Periodicals	63	-	-	-	-	-	-
703-43920-300	Sewer Admin Professional Svcs	1,304	62	585	2,770	86	4,000	3,000
703-43920-310	Sewer Admin Communication	2,455	4,421	6,594	8,702	4,554	6,500	6,500
703-43920-320	Sewer Admin Travel, Conf, Sch	2,898	1,305	405	1,406	310	2,500	3,500
703-43920-340	Sewer Admin Printing/Publish	120	159	142	200	1,283	1,500	500
703-43920-360	Sewer Admin Utilities	15,831	16,520	16,835	16,911	12,558	17,000	17,000
703-43920-370	Sewer Admin Maint/Repair	54,379	31,379	53,017	67,064	14,752	60,000	55,000
703-43920-381	Sewer Admin Allocation	40,000	40,000	55,000	60,000	60,000	60,000	60,000
703-43920-390	Sewer Admin Contractual	7,989	11,562	10,085	13,318	14,007	15,000	15,000
703-43920-410	Sewer Admin Workers Comp Ins	8,371	7,005	3,513	7,561	5,146	8,000	8,000
703-43920-420	Sewer Admin Vehicle Insurance	3,553	1,649	2,039	773	244	3,000	3,000
703-43920-430	Sewer Admin General Liability	19,388	13,856	24,297	24,650	6,511	25,000	25,000
	TOTAL SUPPLIES, GOODS, SERVICES	$ 169,451	$ 142,471	$ 181,824	$ 216,881	$ 126,705	$ 217,000	$ 211,000
	TOTAL OPERATING EXPENDITURES	$ 872,145	$ 862,602	$ 973,839	$ 973,450	$ 758,617	$ 1,042,200	$ 1,053,448
703-43920-530	Sewer Capital-Machin/Equip	-	-	(3,439)	-	222,713	317,050	96,500
703-43920-580	Sewer Depreciation	442,978	439,467	361,189	353,244	-	-	-
703-43920-601	Debt Service-Principal Payment	-	-	(0)	-	356,000	356,000	368,000
703-43920-610	Debt Service-Interest	91,290	78,297	61,295	55,506	48,987	48,987	38,440
	NON-OPERATING EXPENDITURES	$ 534,268	$ 517,765	$ 419,046	$ 408,749	$ 627,699	$ 722,037	$ 502,940
	TOTAL EXPENDITURES	$ 1,406,412	$ 1,380,366	$ 1,392,885	$ 1,382,199	$ 1,386,316	$ 1,764,237	$ 1,556,388
	INCOME BEFORE TRANSFERS	$ 200,937	$ 49,190	$ 118,260	$ 177,827	$ (240,359)	$ (297,187)	$ (116,388)
703-43920-703	Transfers Out	-	-	-	25,000	25,000	25,000	25,000

City of Lake City
2020 Budget - Sewer

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
	INCOME AFTER TRANSFERS	$ 200,937	$ 49,190	$ 118,260	$ 152,827	$ (265,359)	$ (322,187)	$ (141,388)

ADDITIONAL CASH & RESERVE INFORMATION

Financial Statements:

	2018	2017	$ Change
Cash Balance	$ 904,823	$ 822,805	$ 82,018
Unrestricted Fund Balance	738,077	632,381	105,696

Reserve Analysis:

2020 Expenditure Budget	$ 1,556,388	
Reserve Policy (range)	15%	30%
2019 Reserve Goal	$ 233,458	$ 466,916

City of Lake City
2020 Budget - Storm Water

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
706-37060-33018	Special Assessments-Current	1,782	945	1,025	654	2,070	1,000	1,000
706-37060-33019	Special Assessments-Delinquent	85	-	-	42	42	-	-
706-37060-33091	Transfers In	-	16,747	-	-	-	-	-
706-37060-33130	Interest on Investments	941	441	723	408	-	1,000	500
706-37060-33152	State Grant Revenue	-	-	-	-	-	-	89,057
706-37060-33180	Miscellaneous Refund/Reimb	213	-	-	268	-	-	-
706-37060-33190	Insurance Dividend	-	-	122	35	-	250	100
706-37060-33507	Penalty	1,184	1,336	941	1,252	991	1,250	1,250
706-37060-33721	Collections from Billing	119,902	128,549	135,911	138,571	115,619	137,500	166,891
	TOTAL REVENUES	$ 124,106	$ 148,019	$ 138,723	$ 141,231	$ 118,721	$ 141,000	$ 258,798
706-47706-100	Storm Water Salaries-Regular	19,999	21,081	18,593	18,133	6,055	20,000	20,000
706-47706-110	Storm Water Salaries-Overtime	-	-	-	-	111	-	-
706-47706-130	Storm Water Salaries-On Call	-	-	-	-	-	-	-
706-47706-140	Storm Water PERA	2,070	853	3,129	1,384	462	250	2,000
706-47706-150	Storm Water FICA	1,523	1,551	1,394	1,279	415	250	1,500
706-47706-160	Storm Water Group Health Ins	2,906	2,665	2,141	2,585	1,065	100	2,600
706-47706-170	Storm Water Longevity	-	-	-	-	-	-	-
	TOTAL PERSONNEL	$ 26,498	$ 26,150	$ 25,258	$ 23,381	$ 8,108	$ 20,600	$ 26,100
706-47706-210	Storm Water Operating Supplies	7,693	6,327	7,148	7,659	2,185	8,000	8,000
706-47706-220	Storm Water Maint/Repair	13,954	11,074	9,885	12,835	8,538	15,000	13,000
706-47706-230	Storm Water Tools/Equip	516	544	542	640	223	700	700
706-47706-300	Storm Water Professional Svcs	703	722	1,553	940	236	1,500	1,000
706-47706-310	Storm Water Communication	-	-	49	-	-	-	-
706-47706-320	Storm Water Travel, Conf, Sch	1,127	85	571	528	587	1,000	1,000
706-47706-330	Storm Water Advertising	-	-	-	-	-	-	-
706-47706-340	Storm Water Printing/Publish	167	89	-	137	122	150	150
706-47706-381	Storm Water Admin Allocation	5,000	5,000	5,000	5,000	5,000	5,000	5,000
706-47706-390	Storm Water Contractual	8,422	18,301	5,737	14,877	4,371	40,000	35,000
706-47706-420	Storm Water Vehicle Insurance	-	-	125	253	95	300	300
706-47706-430	Storm Water General Liability	2,172	1,232	959	804	151	1,700	1,300
	TOTAL SUPPLIES, GOODS, SERVICES	$ 39,754	$ 43,374	$ 31,570	$ 43,672	$ 21,508	$ 73,350	$ 65,450
	TOTAL OPERATING EXPENDITURES	$ 66,252	$ 69,524	$ 56,828	$ 67,053	$ 29,616	$ 93,950	$ 91,550
706-47706-500	Storm Water Capital-Land	-	-	-	-	13,101	-	118,742
706-47706-520	Storm Water Capital-Mach/Equip	-	-	-	-	-	-	105,000
706-47706-580	Storm Water Depreciation	119,897	119,898	119,897	108,277	-	-	-
706-47706-601	Debt Service-Principal Payment	-	-	-	-	37,500	37,500	40,000
706-47706-610	Debt Service-Interest Payment	15,542	20,154	13,206	12,251	11,124	11,125	9,937
706-47706-620	Debt Service-Paying Agent Fee	-	225	-	250	250	250	250
706-47706-700	Repayment of Prior Yr Advance	-	10,000	-	-	-	10,000	10,000
	NON-OPERATING EXPENDITURES	$ 135,439	$ 150,276	$ 133,104	$ 120,778	$ 61,975	$ 58,875	$ 283,929
	TOTAL EXPENDITURES	$ 201,691	$ 219,800	$ 189,932	$ 187,831	$ 91,591	$ 152,825	$ 375,479
	TOTAL REVENUES OVER EXPENDITURES	$ (77,585)	$ (71,782)	$ (51,209)	$ (46,600)	$ 27,129	$ (11,825)	$ (116,681)
	Without Depreciation	$ 42,312	$ 48,116	$ 68,688	$ 61,677	$ 27,129	$ (11,825)	$ (116,681)

ADDITIONAL CASH & RESERVE INFORMATION

Financial Statements:

	2018	2017	$ Change
Cash Balance	$ 107,634	$ 94,430	$ 13,204
Unrestricted Fund Balance	41,304	14,142	27,162

Reserve Analysis:

2020 Expenditure Budget	$ 375,479	
Reserve Policy (range)	10%	15%
2019 Reserve Goal	$ 37,548	$ 56,322

City of Lake City
2020 Budget - ~~Garbage~~ Compost & Clean Up Days

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
720-37200-33130	Interest on Investments	3,394	2,019	1,488	865	-	2,000	-
720-37200-33180	Miscellaneous Refund/Reimb	4,420	5,879	6,013	5,880	6,011	5,500	-
720-37200-33190	Insurance Dividend	-	-	214	69	-	200	-
720-37200-33507	Penalty	5,229	5,654	4,013	5,526	4,444	6,000	-
720-37200-33720	Bag Stickers	123	81	126	57	163	100	-
720-37200-33721	Collections from Billing	511,783	528,922	546,268	570,309	484,365	575,000	30,000
	TOTAL REVENUES	$ 524,950	$ 542,555	$ 558,122	$ 582,706	$ 494,984	$ 588,800	$ 30,000
720-47720-100	Garbage-Salaries Regular	18,035	15,291	12,639	12,347	10,910	16,000	13,500
720-47720-140	Garbage PERA	1,823	(1,676)	1,987	944	818	1,200	1,000
720-47720-150	Garbage FICA	1,362	1,166	967	939	830	1,250	1,000
720-47720-160	Garbage Group Health Ins	1,238	310	2	49	178	-	100
	TOTAL PERSONNEL	$ 22,458	$ 15,090	$ 15,594	$ 14,279	$ 12,737	$ 18,450	$ 15,600
720-47720-210	Garbage Operating Supplies	884	559	758	1,481	490	1,000	1,000
720-47720-220	Garbage Maint/Repair	-	-	783	-	575	800	500
720-47720-230	Garbage Small Tools	-	24	4	29	-	200	50
720-47720-340	Garbage Printing/Publish	1,569	1,574	1,578	2,041	1,714	1,800	1,800
720-47720-360	Garbage Utilities	415	429	442	432	304	500	500
720-47720-381	Garbage Admin Allocation	14,000	14,000	15,000	10,000	10,000	10,000	-
720-47720-390	Garbage Contractual	536,837	545,203	548,061	548,694	472,789	560,000	60,000
720-47720-410	Garbage Workers Comp Insurance	833	870	650	1,448	631	1,000	-
720-47720-430	Garbage General Liability	729	403	1,159	1,555	388	1,000	-
720-47720-530	Garbage Capital-Mach/Equip	-	-	-	-	-	-	105,000
	TOTAL SUPPLIES, GOODS, SERVICES	$ 555,266	$ 563,061	$ 568,436	$ 565,680	$ 486,890	$ 576,300	$ 168,850
	TOTAL OPERATING EXPENDITURES	$ 577,724	$ 578,151	$ 584,031	$ 579,959	$ 499,627	$ 594,750	$ 184,450
720-47720-951	Garbage Loss on CA Disposal	-	4,000	-	-	-	-	-
	TOTAL EXPENDITURES	$ 577,724	$ 582,151	$ 584,031	$ 579,959	$ 499,627	$ 594,750	$ 184,450
	TOTAL REVENUES OVER EXPENDITURES	$ (52,774)	$ (39,596)	$ (25,908)	$ 2,747	$ (4,643)	$ (5,950)	$ (154,450)

ADDITIONAL CASH & RESERVE INFORMATION

Financial Statements:

	2018	2017	$ Change
Cash Balance	$ 113,711	$ 115,809	$ (2,098)
Unrestricted Fund Balance	92,614	89,866	2,748

Reserve Analysis:

2020 Expenditure Budget	$ 184,450	
Reserve Policy (range)	5%	10%
2019 Reserve Goal	$ 9,223	$ 18,445

LAKE CITY
ECONOMIC DEVELOPMENT
AUTHORITY

EDA - Component Unit (Fund 575)

205 West Center Street

The Lake City Economic Development Authority (EDA) was established July 1, 1987 to promote business expansion and economic diversification for our community. The EDA is a professional and confidential advocate of the business community, focused on providing ideas, information, venture capital, financial packaging and business development expertise. Through programs, projects and partnerships, the EDA aims to make Lake City a better place to live, work and do business.

The EDA is the City of Lake City's only component unit. Component units are legally separate organizations from the government for which the elected officials of that government are financially accountable.

The EDA contracts with Community and Economic Development Associates (CEDA) to perform basic consulting services. The Executive Director of the EDA serves at the pleasure of the Board and is an employee of CEDA.

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.

The Lake City EDA is committed to the long-term vitality of the community. Towards that end, the EDA is currently engaged in housing development, workforce sustainability, entrepreneurial support, Hispanic community outreach and downtown development. The 2020 budget includes using $40,000 of fund balance to support a marketing plan to pursue these goals.

City of Lake City
2020 Budget - EDA

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
575-35750-33011	Property Taxes-Current	78,472	80,180	71,360	72,034	38,071	71,713	71,713
575-35750-33012	Property Taxes-Delinquent	740	576	578	700	294	-	-
575-35750-33091	Transfers In	30,900	30,900	30,900	106,890	40,000	40,000	40,000
575-35750-33130	Interest on Investments	14	172	149	305	134	50	-
575-35750-33152	Grant Revenue	-	-	2,500	2,650	2,500	-	-
575-35750-33180	Miscellaneous Refund/Reimb	7,815	-	-	950	1,140	-	1,950
575-35750-33250	TIF Application Fee	-	7,500	-	-	7,500	-	-
	TOTAL REVENUES	$ 117,941	$ 119,329	$ 105,487	$ 183,529	$ 89,640	$ 111,763	$ 113,663
575-45575-120	EDA Salaries-Regular	-	2,953	1,335	-	1,860	1,500	1,500
575-45575-200	EDA Office Supplies	43	76	140	48	100	50	-
575-45575-210	EDA Operating Supplies	818	997	526	1,065	785	1,000	1,000
575-45575-240	EDA Books/Periodicals	-	-	-	-	-	-	-
575-45575-300	EDA Professional Services	3,376	6,676	5,281	21,575	26,935	18,216	9,000
575-45575-310	EDA Communication	302	109	758	684	-	-	2,000
575-45575-320	EDA Travel, Conf, School	1,498	1,650	2,788	1,088	317	1,000	2,000
575-45575-390	EDA Contractual-CEDA Contract	75,077	76,794	76,794	85,561	67,892	81,465	84,000
575-45575-395	EDA Contractual-Other Projects	12,013	3,311	6,700	16,660	2,500	3,000	49,000
575-45575-396	EDA Facade Program	-	10,000	4,301	7,028	-	-	-
575-45575-397	EDA Conoco Project	-	3,236	2,833	3,673	5,346	7,300	5,000
575-45575-400	EDA Miscellaneous	-	-	7,500	81	0	-	-
575-45575-430	EDA General Liability	312	1,567	51	160	-	165	163
575-45575-700	EDA Transfers Out	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	$ 93,438	$ 107,367	$ 109,008	$ 137,623	$ 105,735	$ 113,696	$ 153,663
	TOTAL REVENUES OVER EXPENDITURES	$ 24,503	$ 11,962	$ (3,521)	$ 45,907	$ (16,095)	$ (1,933)	$ (40,000)

ADDITIONAL CASH & RESERVE INFORMATION

Financial Statements:

	2018	2017	$ Change	
Cash Balance	$ 119,871	$ 140,852	$ (20,981)	*
Unassigned Fund Balance	181,282	135,375	45,907	

* In 2018, the EDA spent reserves for a community center/child care survey

Reserve Analysis:

2020 Expenditure Budget	$ 153,663	
EDA Reserve Policy (range)	50%	65%
2019 Reserve Goal	$ 76,832	$ 99,881

	Use of Fund Balance	
Grant Activity-revenue received in 2017	$ (833)	
Conoco - Rents from 2018 towards 2019 tax bill	(1,050)	
Loss on Conoco Lease (calculation)	(50)	
Cemstone Marketing (575-45575-395)		(40,000)
	$ (1,933)	$ (40,000)

Building Maintenance (Fund 602)

City Hall: 205 West Center Street
Public Library: 201 South High Street
Public Safety Building: 601 North 10th Street
Fire Hall: 208 South High Street

The City operates one internal service fund called the Building Maintenance Fund. This fund was established to account for the cost of maintaining and servicing non-enterprise municipal buildings. The major expenditures are insurance (property and equipment, vehicle and workmans compensation), utilities, repairs and building upkeep, and some technology-related expenses.

In 2019, the fund paid for numerous City Hall improvements: chimney repairs, painting, water line repairs, carpet cleaning, lighting upgrades and some major security updates all while maintaining normal building maintenance throughout the other city facilities. At the June 10, 2019 meeting, council approved $55,000 to begin HVAC system repairs at City Hall. The project is included in the 2020 budget and reserves used on the project will be replenished at that time.

2020 plans include the replacement of the mail server, additional painting at City Hall, window and carpet cleaning as well as the continued replenishment of reserves used in previous years.

City of Lake City
2020 Budget - Building Maintenance

**** In an effort to better track costs, departments were created within the fund for each building supported by the General Fund. The 2020 budget is the first attempt towards budgeting for those building-related expenses.*

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
602-34602-33091	Transfers In	441,323	408,000	407,932	400,000	400,000	400,000	464,000
602-34602-33130	Interest on Investments	2,064	104	-	-	-	-	-
602-34602-33180	Miscellaneous Refund/Reimb	1,072	3,645	7,331	7,958	-	1,000	1,000
602-34602-33190	Insurance Dividend	-	-	12,893	6,271	-	18,000	13,000
	TOTAL REVENUE	$ 444,460	$ 411,749	$ 428,156	$ 414,229	$ 400,000	$ 419,000	$ 478,000
GENERAL FUND - INSURANCE								
602-44600-410	General Fund-Work Comp Ins	98,680	103,954	58,229	113,509	109,221	110,000	100,000
602-44600-420	General Fund-Vehicle Insurance	16,330	7,602	14,455	12,064	3,051	20,000	18,000
602-44600-430	General Fund-Liability Ins	63,340	40,539	97,727	91,804	22,044	80,000	85,000
	TOTAL EXPENDITURES - INSURANCE	$ 178,350	$ 152,095	$ 170,411	$ 217,377	$ 134,316	$ 210,000	$ 203,000
MAINTENANCE - CITY HALL								
602-44602-100	City Hall Bldg-Regular Salary	-	-	-	2,205	1,838	2,205	2,250
602-44602-110	City Hall Bldg-OT Salaries	-	39	100	-	-	-	-
602-44602-120	City Hall Bldg-Temp Salaries	-	-	-	-	-	-	-
602-44602-140	City Hall Bldg-Employee PERA	165	168	177	165	138	185	200
602-44602-150	City Hall Bldg-Employee FICA	159	162	172	160	133	190	200
602-44602-160	City Hall Bldg-Health Ins	529	510	479	464	394	500	500
602-44602-210	City Hall-Operating Supplies	6,890	4,797	7,334	8,852	1,676	5,220	10,000
602-44602-220	City Hall-Maint/Repair	14,961	15,659	26,977	28,699	35,154	48,700	36,850
602-44602-310	City Hall-Communication	8,365	5,706	5,144	6,424	4,855	8,000	7,500
602-44602-360	City Hall-Utilities	70,172	70,959	74,479	83,675	32,474	37,500	37,500
602-44602-390	City Hall Building-Contractual	39,744	46,941	60,900	74,259	35,900	42,350	55,000
602-44602-530	Building Maint-Capital Outlay	141,545	153,694	2,700	-	-	55,000	-
	TOTAL EXPENDITURES - CITY HALL	$ 282,531	$ 298,635	$ 178,461	$ 204,903	$ 112,561	$ 199,850	$ 150,000
MAINTENANCE - LIBRARY								
602-44603-210	Library Building-Supplies	-	-	-	-	100	100	250
602-44603-220	Library Building-Maint/Repair	-	-	-	-	377	400	1,000
602-44603-360	Library Building-Utilities	-	-	-	-	7,563	9,000	10,000
602-44603-390	Library Building-Contractual	-	-	-	-	9,278	11,000	11,000
	TOTAL EXPENDITURES - LIBRARY	$ -	$ -	$ -	$ -	$ 17,318	$ 20,500	$ 22,250
MAINTENANCE - PUBLIC SAFETY BUILDING								
602-44604-210	PS Building-Operating Supplies	-	-	-	-	1,915	2,500	2,750
602-44604-220	PS Building-Maint/Repair	-	-	-	-	692	900	2,000
602-44604-360	PS Building-Utilities	-	-	-	-	19,134	24,000	24,000
602-44604-390	PS Building-Contractual	-	-	-	-	9,720	11,500	11,500
	TOTAL EXPENDITURES - PS BUILDING	$ -	$ -	$ -	$ -	$ 31,462	$ 38,900	$ 40,250
MAINTENANCE - FIRE HALL								
602-44605-210	Fire Hall-Operating Supplies	-	-	-	-	100	100	500
602-44605-220	Fire Hall-Maint/Repair	-	-	-	-	-	-	2,500
602-44605-360	Fire Hall-Utilities	-	-	-	-	3,910	4,500	4,500
602-44605-390	Fire Hall-Contractual	-	-	-	-	128	150	-
	TOTAL EXPENDITURES - FIRE HALL	$ -	$ -	$ -	$ -	$ 4,137	$ 4,750	$ 7,500
	TOTAL EXPENDITURES	$ 460,881	$ 450,730	$ 348,872	$ 422,280	$ 299,795	$ 474,000	$ 423,000
	TOTAL REVENUES OVER EXPENDITURES	$ (16,421)	$ (38,981)	$ 79,284	$ (8,051)	$ 100,205	$ (55,000)	$ 55,000

ADDITIONAL CASH & RESERVE INFORMATION

General Ledger:

	10/31/2019	2018	2017	2016
Cash Balance	$ 68,501	$ (31,704)	$ (22,525)	$ (68,436)

2020 Expenditure Budget $ 423,000

Capital Projects Fund (Fund 400)

Capital Projects funds may be used by governments when they are undertaking certain types of capital projects, including the construction of buildings, additions to buildings, street construction and certain purchases of equipment.

Historically, the city has utilized the Capital Projects Fund (Fund 400) to account for various street construction projects. Beginning in 2014, the City Council committed to putting 50% of the city's Local Government Aid (LGA) revenue into this fund. In 2019, this 50% transfer of revenue amounts to almost $413,000.

With the Highway 61 Reconstruction Project scheduled for 2020, the city has committed the accumulating dollars within this fund to pay for the city's share of the $9.7 million state project. The city's share is roughly estimated at $1.1 million for construction and $750,000 for design. The project is scheduled to begin mid-April with completion in October.

At the August 16, 2018 meeting, Council approved an additional amenities package for the Highway 61 Reconstruction Project of an amount not to exceed $1.3 million. These are additional costs for the project, most of which will come out of this fund. Supplemental funding for this part of the project is expected from the sale of approximately 75 acres of farmland the City has owned and leased to local farmers for several years.

City of Lake City
2020 Budget - Capital Projects Fund (400)

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
400-34000-33091	Transfers In	384,090	932,336	388,640	411,376	-	412,828	825,236
400-34000-33130	Interest on Investments	5,745	6,130	10,346	7,672	-	10,000	5,000
400-34000-33160	Sale of Property	17,000	1,000	3,000	-	-	-	450,000
400-34000-33180	Miscellaneous Refund/Reimb	-	95	-	-	-	-	-
	TOTAL REVENUE	$ 406,835	$ 939,561	$ 401,986	$ 419,047	$ -	$ 422,828	1,280,236
400-45400-300	Cap Project Professional Svcs	16,550	(6,180)	18,895	13,934	-	-	-
400-45400-390	Cap Project Contractual	-	-	147,238	313,113	389,102	394,360	-
400-45400-400	Cap Project Miscellaneous	130	-	59	-	-	-	-
400-45400-500	Cap Project Capital-Land	-	-	-	-	-	-	2,309,405
400-45400-510	Cap Project Capital-Building	-	-	-	-	-	-	-
400-45400-530	Cap Project Capital-Machin/Equ	-	664,434	7,936	-	-	-	-
400-45400-700	Transfers Out	2,919	-	29,424	-	-	-	-
	TOTAL EXPENDITURES	$ 19,599	$ 658,254	$ 203,553	$ 327,047	$ 389,102	$ 394,360	$ 2,309,405
	TOTAL REVENUES OVER EXPENDITURES	$ 387,236	$ 281,307	$ 198,433	$ 92,001	$ (389,102)	$ 28,468	$ (1,029,169)

ADDITIONAL CASH & FUND BALANCE ESTIMATES

Financial Statements:

	2018	2017	$ Change
Cash Balance	$ 1,399,111	$ 1,294,078	$ 105,033
Unassigned Fund Balance	1,268,186	1,069,753	198,433

Cash Balance 12/31/2018	$ 1,399,111	
Plus: 2019 Investment Interest	10,000	
Plus: 1/2 2019 LGA	412,828	
Less: 2019 SEH payments (100% complete)	(389,102)	
Estimated Balance 12/31/2019	$ 1,432,837	
Plus: 1/2 2020 LGA	454,421	
Plus: 2020 Transfer In (General Fund)	114,545	$825,236
Plus: 2020 Transfer In (Electric Fund)	256,270	
Plus: 2020 Investment Interest	5,000	
Plus: Proceeds from Farmland Sale	450,000	
Less: City share (12% constr)	(1,070,000)	$2,309,405
Less: Ammenities (Level 2)	(1,239,405)	
Estimated Balance 12/31/2020	$ 403,668	*available for TH61 contingencies*

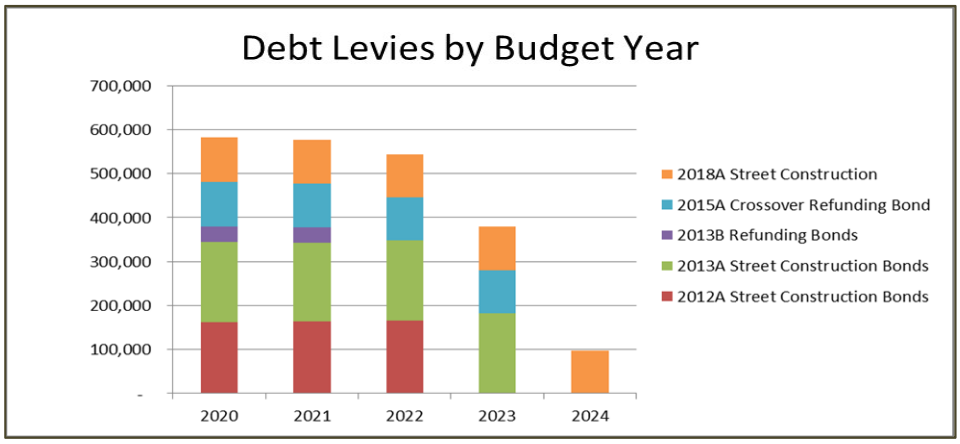
Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest for Governmental Funds. Debt related to the City's Enterprise Funds are housed separately in those funds.

In 2018, the City issued $795,000 in General Obligation Street Reconstruction Bonds (2018A Series) to pay for the mill and overlay projects outlined in the City's 2017-2021 Street Reconstruction Plan.

The 2020 Budget reflects five debt service funds which require a cummulative levy amount of $582,386 to meet all principal and interest requirements:

$	161,485	Fund 366 - 2012A Street Construction Debt
	182,474	Fund 365 - 2013A Street Reconstruction Bonds
	34,779	Fund 357 - 2013B Refunding Bonds (refinanced 2006 street debt)
	102,060	Fund 358 - 2015A Refunding Bonds (refinanced 2008 street debt)
	101,588	Fund 368 - 2018A Street Construction Debt
$	582,386	



City of Lake City
2020 Budget - Debt Service Funds

Total Debt Service Levy **$ 582,386**

2012A Street Reconstruction Bonds

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
366-33660-33011	2012A Property Tax-Current	165,667	164,890	162,692	161,051	84,157	158,513	161,485
366-33660-33012	2012A Property Tax-Delinquent	2,148	1,203	1,184	1,452	533	-	-
366-33660-33091	2012A Transfers In	-	78,561	-	-	-	-	-
366-33660-33130	2012A Interest on Investments	841	1,702	1,482	1,048	-	-	-
366-43366-300	2012A Professional Services	280	373	333	250	417	375	250
366-43366-600	2012A Debt-Principal	135,000	140,000	140,000	140,000	140,000	140,000	140,000
366-43366-610	2012A Debt-Interest	16,553	15,795	14,815	13,520	11,875	11,875	9,880
366-43366-620	2012A Paying Agent Fee	495	495	495	495	495	500	500
	NET ACTIVITY	(16,329)	(89,692)	(9,715)	(9,286)	68,097	(5,763)	(10,855)

2013A Street Reconstruction Bonds

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
365-33650-33011	2013A Property Tax-Current	183,918	187,674	184,967	182,903	98,279	185,162	182,474
365-33650-33012	2013A Property Tax-Delinquent	2,385	1,370	1,346	1,649	622	-	-
365-33650-33091	2013A Transfers In	-	95,800	-	-	-	-	-
365-33650-33130	2013A Interest on Investments	3,231	2,168	1,887	1,325	-	-	-
365-43365-300	2013A Professional Services	-	373	333	250	417	375	250
365-43365-600	2013A Debt-Principal	150,000	150,000	155,000	155,000	155,000	155,000	160,000
365-43365-610	2013A Debt-Interest	24,175	22,675	21,150	19,445	17,430	17,430	15,065
365-43365-620	2013A-Paying Agent Fee	495	495	495	495	495	500	500
	NET ACTIVITY	(14,864)	(113,468)	(11,221)	(10,687)	74,441	(11,857)	(6,659)

2013B Refunding Bonds

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
357-33570-33011	2013B Property Tax-Current	33,775	33,146	27,050	31,753	16,238	30,579	34,779
357-33570-33012	2013B Property Tax-Delinquent	438	242	197	286	103	-	-
357-33570-33018	2013B Special Assmts-Current	16,373	16,694	16,052	16,052	8,026	-	-
357-33570-33130	2013B Interest on Investments	281	249	224	175	-	-	-
357-45357-300	2013B Professional Services	280	373	333	324	477	375	325
357-45357-600	2013B Debt-Principal	40,000	40,000	40,000	35,000	40,000	40,000	40,000
357-45357-610	2013B Debt-Interest	6,275	5,675	5,075	4,513	3,750	3,750	2,750
357-45357-620	2013B Paying Agent Fee	495	495	495	495	495	500	500
	NET ACTIVITY	(3,816)	(3,787)	2,381	(7,934)	20,355	14,046	8,796

2015A Refunding Bonds

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
358-33580-33011	2015A Property Tax-Current	108,005	105,153	102,622	100,772	52,348	98,595	102,060
358-33580-33012	2015A Property Tax-Delinquent	1,415	628	747	908	332	-	-
358-33580-33130	2015A Interest on Investments	2,204	1,873	1,737	1,257	-	-	-
358-33580-33870	2015A Sale of Bonds	711,796	-	-	-	-	-	-
358-43580-300	2015A Professional Services	66	589	509	191	318	375	200
358-43580-600	2015A Debt-Principal	64,932	740,965	85,000	85,000	87,849	87,849	84,029
358-43580-610	2015A Debt-Interest	38,349	30,366	13,215	11,535	9,816	9,816	8,097
358-43580-620	2015A Paying Agent Fee	-	378	378	378	378	-	400
358-43580-630	2015A Bond Issuance Costs	25,674	-	-	-	-	-	-
	NET ACTIVITY	(694,400)	664,644	(6,003)	(5,834)	45,681	(555)	(9,334)

2018A Street Reconstruction Bonds

Account Number	Description	12/31/2015 Actual	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Actual	10/31/2019 Actual	12/31/2019 Budget	12/31/2020 Budget
368-33680-33011	2018A Property Tax-Current	-	-	-	-	41,712	79,326	101,588
368-33680-33012	2018A Property Tax-Delinquent	-	-	-	-	252	-	-
368-33680-33091	2018A Transfers In	-	-	-	-	-	-	-
368-33680-33130	2018A Interest on Investments	-	-	-	121	-	-	-
368-33680-39310	2018A GO Bond Proceeds	-	-	-	33,526	-	-	-
368-43368-300	2018A Professional Services	-	-	-	-	417	375	400
368-43368-600	2018A Debt-Principal	-	-	-	-	-	-	70,000
368-43368-610	2018A Debt-Interest	-	-	-	-	26,235	14,310	22,800
368-43368-620	2018A Paying Agent Fee	-	-	-	-	495	500	500
	NET ACTIVITY	-	-	-	(33,647)	(14,818)	(64,141)	(7,888)

TOTAL - DEBT SERVICE FUND BUDGETS	(729,409)	457,697	(24,558)	(67,388)	193,756	(68,270)	(25,940)