

RESOLUTION NO 2025-154

CITY OF LAKE CITY, FLORIDA

A RESOLUTION OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE CITY BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND CONTINUING THROUGH SEPTEMBER 30, 2025 BY INCREASING OR DECREASING LINE ITEMS IN THE APPROPRIATIONS AND EXPENDITURES OF CERTAIN FUNDS OF THE CITY; MAKING CERTAIN FINDINGS OF FACT IN SUPPORT OF THE CITY AMENDING SAID BUDGET; REPEALING ALL PRIOR RESOLUTIONS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Subsection 201(e) of the City Charter of the City of Lake City authorizes the City to appropriate and expend the money of the City for any lawful purpose; and

WHEREAS, the City Council of the City of Lake City (the "City") is the governing body for the City; and

WHEREAS, Florida Statutes require each municipality of the state to develop an annual budget; and

WHEREAS, the City Council has approved an annual budget for the fiscal year 2024-2025 in compliance with Florida Statute; and

WHEREAS, Section 166.241(5), Florida Statutes, authorizes the governing body of a municipality to adopt a final amendment to the budget within 60 days following the end of the fiscal year; and

WHEREAS, the 2024-2025 fiscal year ended on September 30, 2025; and

WHEREAS, the City Council desires to adopt an amendment to the fiscal year 2024-2025 budget; and

WHEREAS, the proposed budget amendments increases or decreases funds within the fiscal year 2024-2025 budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

1. The budget for fiscal year 2024-2025 shall be and is amended to reflect amendments in the appropriations and expenditures of the City's various budget funds as more particularly set forth in Exhibit A hereto.
2. The City Finance Director is directed to allocate the budget amendment pursuant to the account level detailed provided as Exhibit A.
3. The City Finance Director is directed to post the budget amendments adopted hereby on the City's

official website within five (5) days after the adoption of this resolution and the related budget amendments in accordance with Section 166.241(6), Florida Statutes.

4. The City Clerk is directed to maintain the posting of the budget amendments adopted hereby on the City's official website for two (2) years following the date they are initially posted on such website in accordance with Section 166.241(6), Florida Statutes.
5. This resolution shall become effective and enforceable upon final passage by the City Council of the City of Lake City.

APPROVED AND ADOPTED, by an affirmative vote of a majority of a quorum present of the City Council of the City of Lake City, Florida, at a regular meeting, this ____ day of November, 2025.

BY THE MAYOR OF THE CITY OF LAKE CITY,
FLORIDA

Noah E. Walker, Mayor

ATTEST, BY THE CLERK OF THE CITY COUNCIL
OF THE CITY OF LAKE CITY, FLORIDA:

Audrey E. Sikes, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Clay Martin, City Attorney

Attachment A
FY 2025 BUDGET AMENDMENT

GENERAL FUND - 001

TO	001.02.512-030.49	Operating Expense Other Current Charges	\$	54,000.00
FROM	001.16.574-080.82	Grants & Aid Special Events	\$	54,000.00

Community Program Director Special Events were budgeted in Public Assistance and in the future will now be budgeted in the City Manager's Department.

TO	001.05.514-010.12	Personnel Services Salary	\$	88,000.00
FROM	001.15.541-010.12	Personnel Services Salary	\$	88,000.00

Council approved to hire an In-House Attorney and Legal Admin.

TO	001.05.519-010.22	Personnel Services Retirement Contributions	\$	2,800.00
FROM	001.15.541-010.22	Personnel Services Retirement Contributions	\$	2,800.00

Retirement is more than budgeted per the actuary report.

TO	001.05.519-030.31	Professional Services	\$	29,000.00
FROM	001.05.519-080.82	Grants and Aid to Private Organizations	\$	29,000.00

NJN Consulting Services and Sunrise Consulting more than amount budgeted. Approved by Council.

TO	001.08.513-030.46	Operating Repairs & Maintenance	\$	2,400.00
FROM	001.08.513-010.12	Personnel Services Salary	\$	2,400.00

Vehicle # 106 repairs more than budgeted.

TO	001.10.519-030.31	Professional Services	\$	125,000.00
TO	001.10.519-030.46	Operating Repairs & Maintenance	\$	65,000.00
FROM	001.05.519-090.99.02	Contingency	\$	190,000.00

Gallagher Benefit Services for bidding out Insurance approved by Council and City Hall 1st Floor Repairs.

CRA FUND - 103

TO	103.40.559-030.31	Operating Expense Insurance	\$	25,000.00
FROM	103.40.559-060.63	Capital Infrastructure	\$	25,000.00

Inspire Placemaking Collective Contract for CRA Master Plan approved by Council.

JAG FUND - 107

EXHIBIT "A"

TO	107.11.521-030.52	Operating Supplies	\$	120,737.00
FROM	107-331.20	Federal Grants Public Safety	\$	120,737.00

Edward Byrne JAG grants awarded in for patroller shields, comm. boxes and modular vehicle barrier.

FIRE FUND - 110

TO	110.50.522-010.24	Personnel Services Workers' Compensation	\$	36,000.00
FROM	110-342.20	Public Safety Fire Protection	\$	36,000.00

Workers' Comp was more than the budgeted amount because of Year-End Trueup.

TO	110.50.522-060.64	Capital Machinery & Equipment	\$	2,336,500.00
FROM	110-331.20	Federal Grants Public Safety	\$	231,909.00
FROM	110-281.04	Fund Balance	\$	2,104,591.00

Council approved the use of ARPA funds for the purchase of a Fire Ladder Truck and Equipment & Federal and State Grants awarded for air packs, generator, HVAC, and chiller

AIRPORT FUND - 140

TO	140.60.542-090.91.09	Transfers to Airport Construction Fund	\$	2,650.00
FROM	140.60.542-090.99.02	Contingency	\$	2,650.00

Grant matches for current and prior years

SALES TAX BOND FUND - 304

TO	304.30.517-030.31	Professional Services	\$	2,050.00
FROM	304.30.517-060.62	Capital Building	\$	2,050.00

Arbitrage calculation by Integrity Public Finance to keep the City compliant with the IRS.

AIRPORT CONSTRUCTION FUND - 341

TO	341.60.542-060.62	Capital Building	\$	237,396.00
TO	341.60.542-030.63	Capital Infrastructure	\$	176,675.00
FROM	341-331.41	Federal Grants Airport Development	\$	275,928.00
FROM	341-334.41	State Grants Airport Development	\$	138,143.00

FAA and FDOT Grants awarded for North Hangar Design & Construction, Taxiway A Repairs, and Industrial Loop Rd Drainage.

WATER SEWER FUND - 410

TO	410.70.536-010.12	Personnel Services Salary	\$	74,300.00
FROM	410.70.536-030.31	Professional Services	\$	74,300.00

EXHIBIT "A"

GIS Analyst Position was added to the Budget on the Position Schedule in Final Budget Hearings and the funding was inadvertently missed. Dept was notified before filling the position.

TO	410.70.536-060.63	Capital Infrastructure	\$	400,000.00
FROM	410-369.90	Misc Revenue	\$	400,000.00

City and County Project to Extend Utilities down State Road 47.

TO	410.71.536-030.34	Contractual Services	\$	4,200.00
FROM	410.70.536-090.99.02	Contingency	\$	4,200.00

Utility Billing Services more than budgeted amount.

TO	410.72.536-010.12	Personnel Services Salary	\$	23,950.00
FROM	410.72.536-030.46	Operating Repairs & Maintenance	\$	23,950.00

Employees termed and paid out vacation and 25% sick leave was not budgeted.

WATER SEWER CONSTRUCTION FUND - 412

TO	412.70.536-030.31	Professional Services	\$	2,050.00
FROM	412.70.536-060.63	Capital Infrastructure	\$	2,050.00

Arbitrage calculation by Integrity Public Finance to keep the City compliant with the IRS.

NATURAL GAS FUND - 420

TO	420.80.532-030.49	Operating Expense Other Current Charges	\$	220,000.00
FROM	420-343.20.01	Physical Environment Natural Gas Sales	\$	220,000.00

Sold more Natural Gas than what was budgeted.
