

**FISCAL YEAR
2026**

**CITY OF
LAKELAND**

**ADOPTED
BUDGET**



City of Lakeland, Florida

Annual Budget

Fiscal Year 2026

In accordance with the Americans with Disabilities Act, this material is available in alternative formats upon request. Please contact our ADA Specialist, Kristin Meador, at 228 S. Massachusetts Avenue, Lakeland, Florida, 33801, by email at Kristin.Meador@lakelandgov.net, by telephone at (863) 834-8444, or by fax at (863) 834-8040. If hearing impaired, please contact the Local TDD numbers (863) 834-8333 or 1-800-955-8771 (TDD-Telecommunications Device for the Deaf) or the Florida Relay Service Number 1-800-955-8770 (VOICE) for assistance.



Distinguished Budget Presentation Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Lakeland, Florida for the Annual Budget beginning October 1, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation Award*

PRESENTED TO

**City of Lakeland
Florida**

For the Fiscal Year Beginning

October 1, 2024

Christopher P. Morill

Executive Director

Figure 1: GFOA Distinguished Budget Presentation Award

Using the Annual Budget

Organization of This Book

The Annual Budget is divided into seven sections:

Introduction: Contains the Table of Contents, the City Manager’s Letter of Transmittal, the City’s Vision, Mission, and Values and the community profile

Budget Overview: A discussion of the Budget Highlights for the new fiscal year, financial policies, and the Budget Process Overview

Long-Range Planning: The analysis and data that went into the development of the budget, specifically our planning and forecasting activities

Departments: Provides information on each City Department including a description, table of organization, budget summary, and performance measures

Line-Item Budget: Detailed accounting of each fund

Capital Improvement Plan (CIP): Provides the City’s 10-year CIP and projected funding along with a comprehensive look at projects and their operating impact

Supplementary Information: A useful list of abbreviations and acronyms used in the book and a Figure Index, as well as a Glossary of the terminology used that is either technical in nature or unique to the City of Lakeland

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Fiscal Year 2026 Budget Message

CITY MANAGER'S OFFICE
228 S Massachusetts Ave
Lakeland, FL 33801-5086



SHAWN SHERROUSE
City Manager
863-834-6006

September 18, 2025

Honorable Mayor and City Commissioners:

I am pleased to present the City of Lakeland's Fiscal Year (FY) 2026 Annual Budget and 2026-2035 Capital Improvement Plan (CIP) Budget. This document reflects the direction provided by the City Commission throughout the budgeting process. For the FY 2026 Annual Budget, this process was expanded to include three (3) additional related Public Workshops to provide the City Commission and the citizens with a more thorough understanding of expense spending. In total, this budgeting process demonstrates our unwavering commitment to the continual improvement of Lakeland, which is in alignment with our Vision and Mission.

The FY 2026 Budget continues to prioritize investments in essential services and key projects that contribute to Lakeland's growth, sustainability, and quality of life. This budget is reflective of the challenges we continue to experience, including inflationary pressures, increasing operating costs, and the need to maintain a competitive workforce. These factors have shaped our approach to budgeting, ensuring we remain flexible, innovative, and responsive to both current needs and future demands.

FY 2026 Strategic Initiatives

The FY 2026 Budget allocates funding for initiatives linked to the goals established in the 2025 – 2030 Strategic Plan. Each goal in the Strategic Plan corresponds to designated Target Areas which include:

Target Area #1: Infrastructure

Target Area #2: Economic Development

Target Area #3: Public Safety

Target Area #4: Culture

Funding for the Target Areas in FY 2026 totals over \$53.3 million and is committed from the following funds: Airport, Community Development Block Grant (CDBG), Community Redevelopment Agency (CRA), Electric, General, HOME Investment Partnerships Program, Information Technology, Parking System, Police Impact Fee, Public Improvement Fund (PIF), State Housing Initiatives Partnership (SHIP), Solid Waste Management, Transportation, Wastewater and Water.

These FY 2026 investments encompass the following types of expenses, categorized by Target Area:

Fiscal Year 2026 Budget Message

Infrastructure – Power production and distribution improvement projects; water and wastewater projects; software and hardware upgrades; traffic signal rebuilds; new sidewalk additions and improvements; streetlight installations; and replacement and acquisition of equipment.

Economic Development – Parking garage and parking lot projects; Providence Road corridor enhancements; housing projects; park expansion and infrastructure projects; and airport projects.

Public Safety – Police SWAT Tower replacement; ballistic vest equipment replacement; Fire Training Center roadway replacement and expansion; bunker gear replacement; and software procurement for Police and Fire.

Culture – Employee Wage Study and Employee Engagement Survey; continuation of the increased FY 2025 contribution to the Mayor's Council on the Arts.

FY 2026 Budgeted Expenses

In addition to those investments, the FY 2026 Budget includes the following expenditures:

- \$825,000 increase in operating and maintenance funding due to inflationary impacts on the costs of materials, software licenses, and contractual services.
- A 14.5% increase in health insurance rates paid by the City.
- A 2.0% across-the-board pay increase for all general employees.
- Merit pay increases of 2.5% or 3.0% for qualified general employees, based on their placement relative to the midpoint of their pay range. If an employee is below the midpoint of their pay range, they receive 3.0%. If an employee is at or above the midpoint of their pay range, they receive 2.5%.
- Across-the-board pay increases for Collective Bargaining Agreements as follows:
 - Fraternal Order of Police (FOP) – 2.0% (“Me Too”)
 - International Association of Fire Fighters (IAFF) – 1.5% and a one-time market salary adjustment between 9.33% and 16.65% by job classification
 - Utility Workers Union of America (UWUA) – Electric – 2.0% (“Me Too”)
 - Utility Workers Union of America (UWUA) – Water – 2.0% (“Me Too”)
- Merit pay increases for qualified employees represented by Collective Bargaining Agreements are as follows:
 - Fraternal Order of Police (FOP) – 2.5% or 3.0%, based on their placement relative to the midpoint of their pay range similar to the general employees.
 - International Association of Fire Fighters (IAFF) – 2.5%
 - Utility Workers Union of America (UWUA)-Electric – 2.5%
 - Utility Workers Union of America (UWUA)-Water – 2.5%

Fiscal Year 2026 Budget Message

FY 2026 Expenses by Account

Account:

Personnel	219,231,024
Fuel and Purchased Power	178,881,704
Capital Outlay	153,332,245
Debt Service	75,155,630
Internal Service Charges	72,938,051
Professional and Contractual	46,742,463
All Other Operations and Maintenance	41,409,021
Utilities	14,651,782
Insurance and Fixed Charges	12,754,856

Total Expenditures

\$ 815,096,776

Figure 2: Expenses by Account List

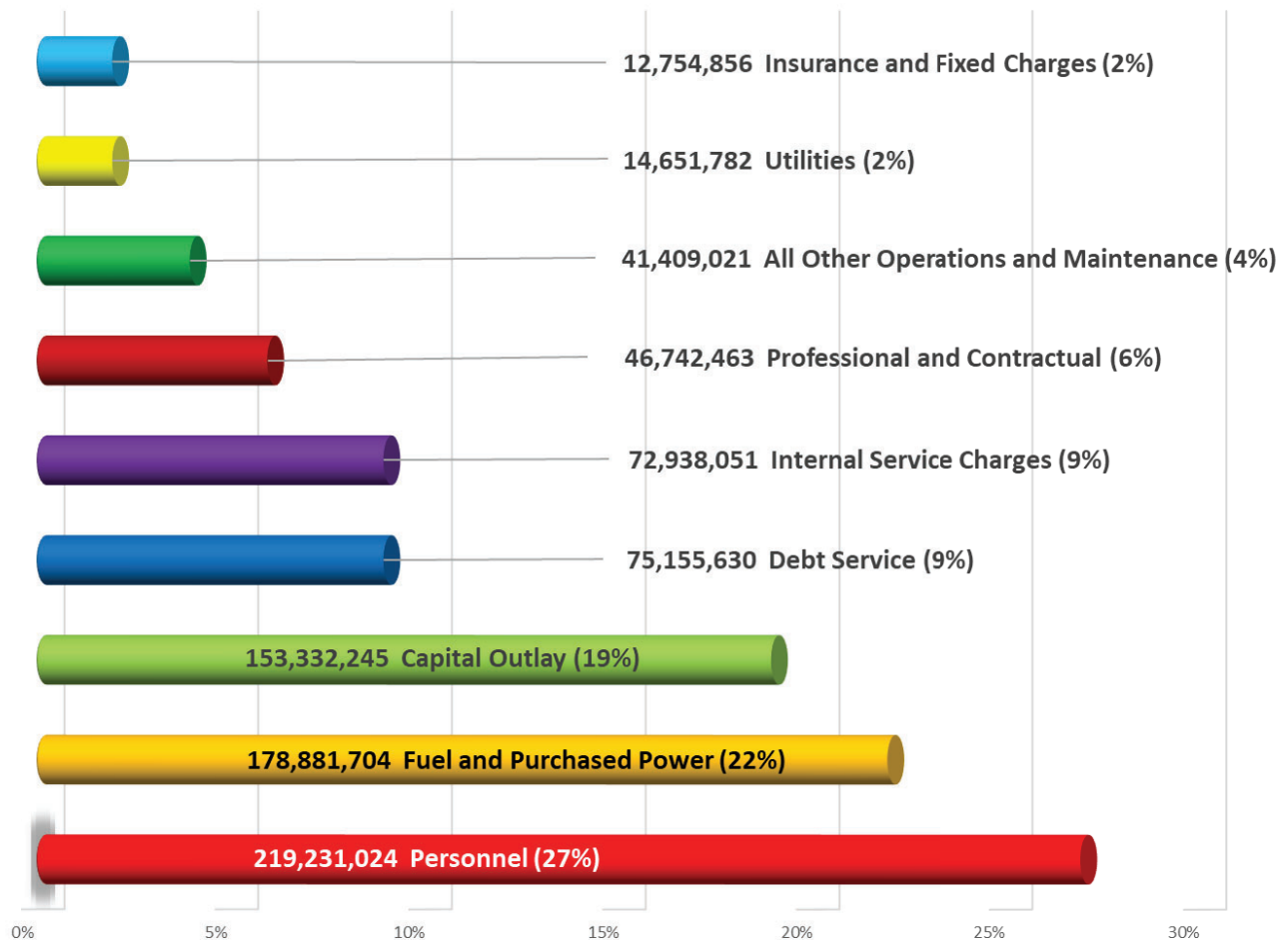


Figure 3: Expenses by Account Chart

Fiscal Year 2026 Budget Message

FY 2026 Budgeted Revenues

For FY 2026, gross taxable values increased by 6.84% (\$768.7 million). Charges for services increased by 9.9% (\$49.9 million), and total budgeted revenues (excluding the prior year surplus) increased by 15.8% (\$105.7 million) compared to FY 2025. The primary reason for the revenue increase is the result of a higher Lakeland Electric fuel rate. Since fuel costs are passed directly to consumers, any increase in fuel costs leads to a corresponding increase in revenue, planned rate increases, increase in grant funding related to Airport and Wastewater capital projects, and an increase in impact fee and debt funding for capital projects.

FY 2026 Revenues by Source

Sources

Charges for Services	556,172,887
Prior Year Surplus	41,170,819
Property Taxes	62,014,288
Public Service, Communication and Gas Taxes	40,472,712
All Other Revenue	58,424,100
Intergovernmental	52,557,525
Licenses and Permits	4,284,445

Total Revenues

\$815,096,776

Figure 4: Revenue Sources List

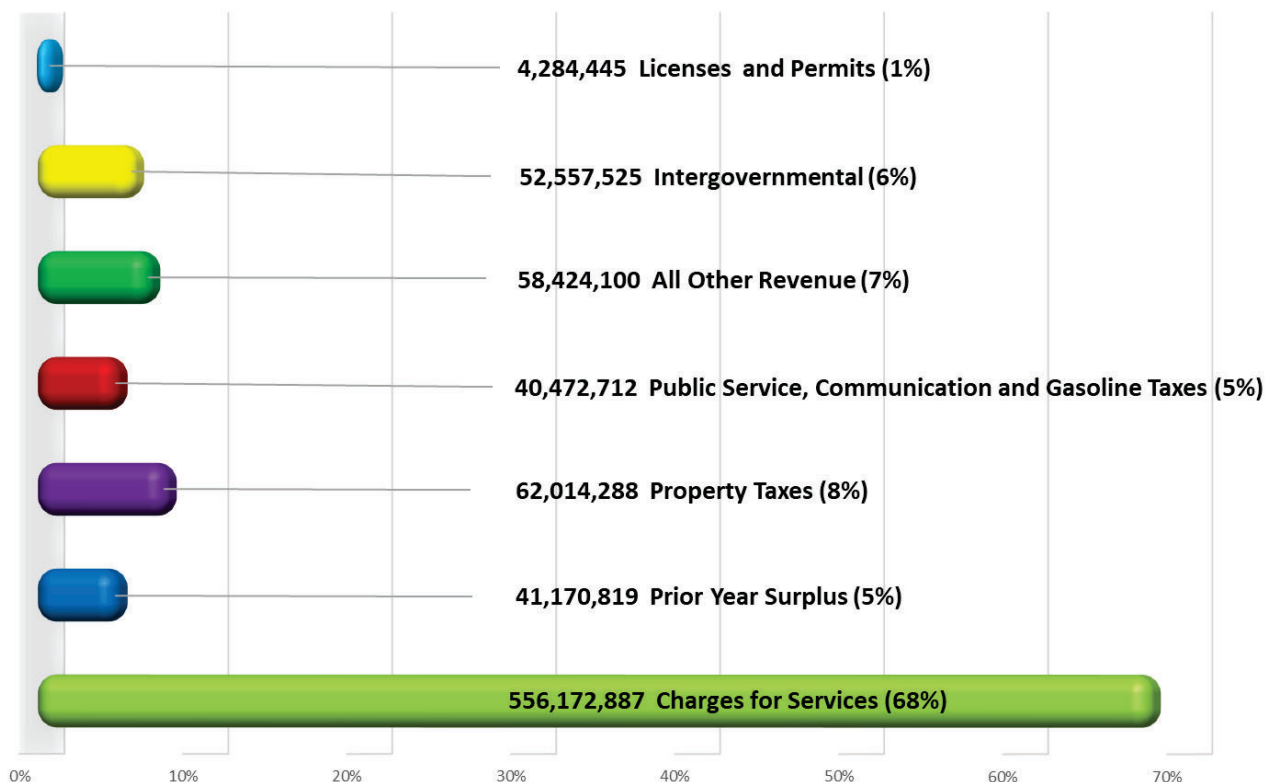


Figure 5: Revenues by Source Chart

Fiscal Year 2026 Budget Message

Although the FY 2026 millage rate remains unchanged, a 6.84% increase in property values generates an additional \$3.9 million in property tax revenues.

Millage Rate

Fiscal Year	Millage
2017	5.5644
2018	5.5644
2019	5.4644
2020	5.4644
2021	5.4644
2022	5.4323
2023	5.4323
2024	5.4323
2025	5.4323
2026	5.4323

Figure 6: List of Millage Rates for the Last 10 Years

FY 2026 Budget

The FY 2026 Budget totals \$815 million, including \$190 million in balanced General Fund expenses. By FY 2028 General Fund revenues and surplus reserves are projected to be maintained at a minimum of 45 to 60 days of cash on hand.

The submission of this FY 2026 Budget represents the culmination of collaborative efforts involving our citizens, the City team, and the City Commission. The process included six public meetings and concluded with the Budget Adoption Public Hearing on September 18, 2025. I extend my gratitude to the City Commission and our exceptionally talented City team for their unwavering dedication throughout this process, resulting in the development of this comprehensive annual budget.

Respectfully Submitted,



M. Shawn Sherrouse
City Manager

Organizational Chart

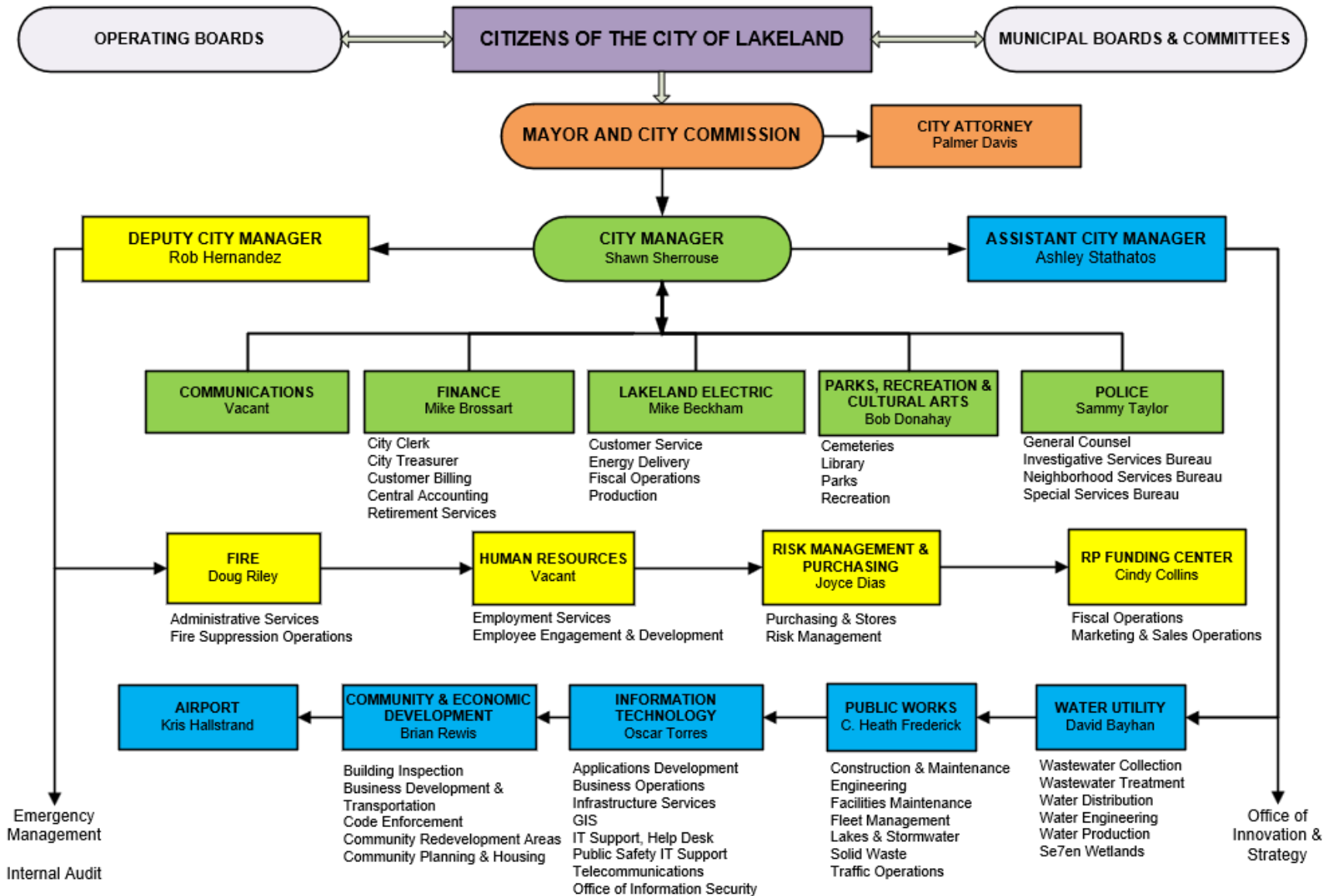


Figure 7: Organizational Chart
Fiscal Year 2026 Annual Budget

Vision, Mission, Values

Vision

Lakeland - a vibrant, innovative, culturally inclusive world-class community.

Mission

A community working together to achieve an exceptional quality of life.

Values*

Social Responsibility

We will enhance the quality of life for all our citizens through partnerships and programs that embrace cultural diversity, safety, and community involvement.

Leadership

We will lead by example, learn from the past, provide direction for the present, and plan for the future.

Integrity

We will conduct ourselves in an honest and ethical manner to earn the trust of employees and citizens.

Commitment to Excellence

We will achieve measurable success and continuous improvement through investment of resources, a focus on efficiency and accountability, and high expectations for quality.

Empowered Workforce

We will cultivate a work environment which offers employees the authority to act through supportive leadership, mutual respect, trust, personal responsibility, and open communication.

Diversity

We will utilize our ethnic, cultural, gender, and experiential differences to encourage participation, opportunity, equality, respect, and responsiveness to our community.



*Each feather of the swan in the multicolor logo represents a City of Lakeland value.

Strategic Plan

Target Area: Infrastructure

Goals:

1. Enhance infrastructure and safety for greater mobility and economic resiliency.
2. Strengthen the resilience of critical infrastructure systems such as transportation, communication, and utilities to withstand disruptions and ensure continuity of essential services.
3. Identify and prioritize areas for strategic development to attract investment, stimulate economic growth, enhance economic resiliency, and create employment opportunities.



Target Area: Economic Development

Goals:

1. Foster a diverse and vibrant economy by supporting growth of various industries, to drive economic prosperity.
2. Identify and prioritize areas for strategic development to attract investment, stimulate economic growth, and create employment opportunities.
3. Promote collaboration and innovation through supportive policies, access to funding, measurable benchmarks, and collaborative partnerships to enhance quality of life.
4. Provide quality public spaces to promote community engagement, connectivity, and well-being.



Strategic Plan

Target Area: Public Safety

Goals:

1. Provide outstanding public safety response and prevention services, modeling response to population growth.
2. Enhance public safety through environmental design, maximizing technology, safe neighborhoods, safe places for children, and pedestrian safety supporting Vision Zero.
3. Cultivate and sustain a supportive, inclusive, and respectful work environment that values diversity, teamwork, and innovation; and promotes employee well-being, morale, and job satisfaction.
4. Provide excellence in safety and compassion through adequate fire prevention responsive services.
5. Promote the calling and aspiration for careers in public service through education and communication initiatives.



Target Area: Culture

Goals:

1. Continue to accelerate an informed and engaged community where people feel invited to take an active role in their city.
2. Enhance trust in governance structures, processes, and mechanisms through transparency, accountability, and integrity in decision-making and public service delivery.
3. Invest in cultural institutions/public art, heritage preservation, and arts programming to enrich the cultural fabric of the city and enhance quality of life for residents.
4. Enhance community well-being by ensuring accessibility to and availability of services that enrich quality of life for all citizens.
5. Continue to maintain and forge partnerships with stakeholders (internal and external) to leverage resources, expertise, and networks in addressing shared challenges and achieving common goals.
6. Continually innovate and curate an engaged and competitive citywide workforce through collaborative empowerment.



Community Profile – Fast Facts and Demographics



What began as a small town driven by the railroad industry and agriculture has blossomed into a city. Today more than 120,000 people of varying cultures, professions, and interests call Lakeland home. Known for its convenient location, vibrant business community, and beautiful parks, Lakeland remains an oasis for those who desire to be close to everything and away from it all.

Fast Facts



140 Years Old

Incorporated January 1, 1885



124,725 Citizens

Approximate Population



75.26 Square Miles

Land Size inside City Limits



2,719 Employees

City of Lakeland Workforce



**\$815,096,776
Million**

Adopted Budget for FY 2026



5.4323

FY 2026 Millage Rate

Demographics

Population

2020	110,494
2021 (US Decennial Census)	112,641
2022 ¹	120,279
2023	121,968
2024	123,760

Median Age

(U.S. Census Bureau, 2023) 37.2

Median Household Income

(2025 Lakeland Demographic Guide) \$59,368

Population by Race

White or Caucasian	51.9%
Hispanic or Latino	21.2%
Black or African American	17.4%
Asian	2%
Two or more races	7.5%
American Indian	0.5%
Native Hawaiian	0.1%

(2025 Lakeland Demographic Guide)

¹ 2022, 2023, and 2024 population estimates are from the University of Florida Bureau of Economic and Business Research (BEBR)

Community Profile - Government

Government

Lakeland utilizes a council-manager form of government. The public elects the City Commission which is composed of six commissioners and one mayor. The City Commission decides policies, creates ordinances, and appoints and oversees the City Manager. The City Manager oversees the day-to-day running of the organization including preparing the budget, making recommendations to the commissioners, and hiring department heads. The Deputy City Manager and Assistant City Manager (currently vacant) report to the City Manager and assist in the organization's administration.

Commission members are elected in odd years for four-year staggered terms. The City Commission meets on the first and third Monday of each month at 9:00 a.m. in the City Commission Chambers located in City Hall.



Seated left to right: Commissioner Stephanie Madden, Mayor Bill Mutz, Commissioner Sara Roberts McCarley. Standing left to right: Commissioner Mike Musick, Commissioner Bill Read, Commissioner Chad McLeod, Commissioner Guy LaLonde Jr.



Shawn Sherrouse
City Manager



Rob Hernandez
Deputy City Manager



Ashley Stathatos
Assistant City Manager

Community Profile - Districts

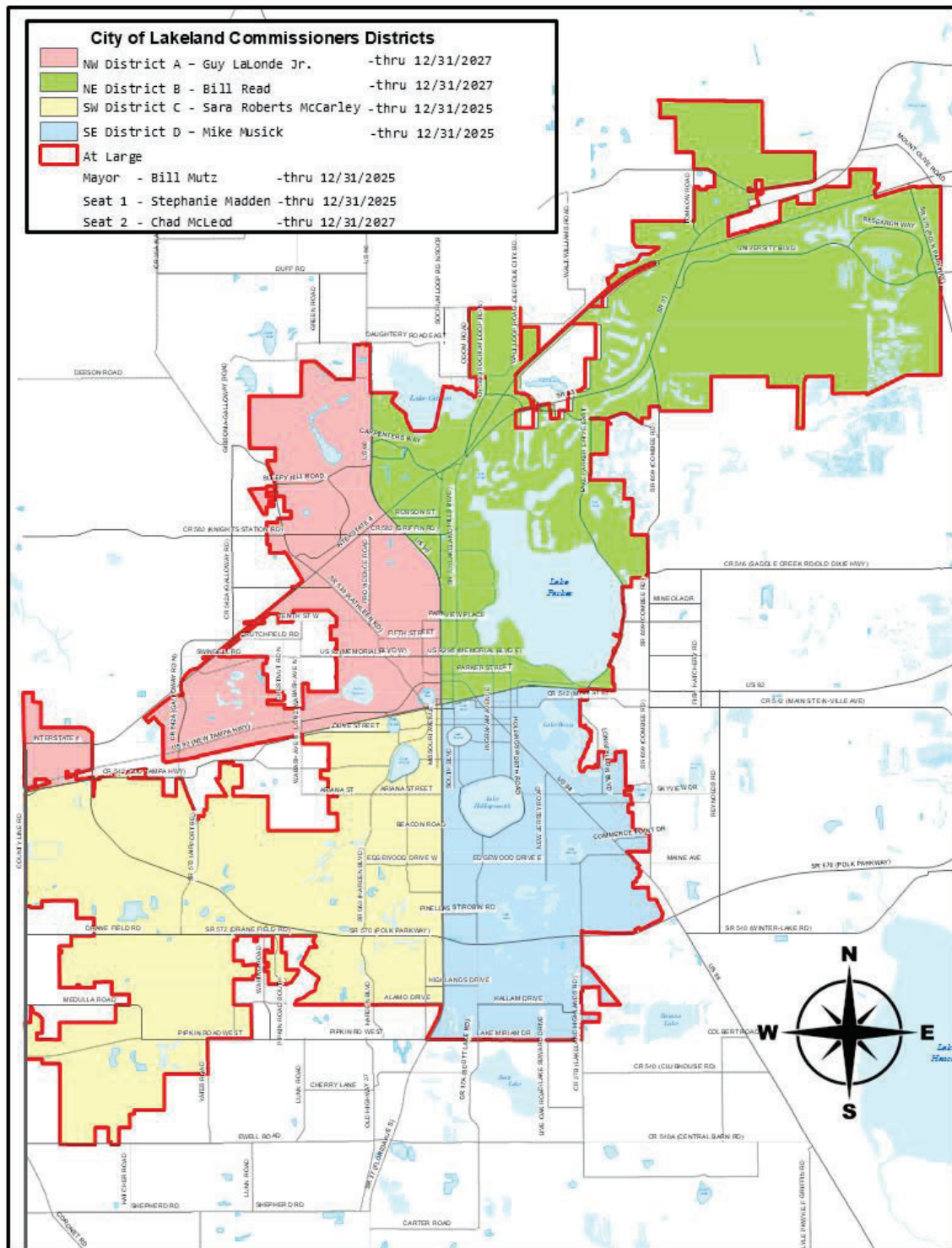


Figure 8: Map of City Commission Districts inside Lakeland City Limits

For more information on the Mayor and City Commission please visit our website at: <https://www.lakelandgov.net/government/mayor-city-commission/>

Community Profile - Economy

Economy

Ideally located along Interstate 4 between Tampa and Orlando, Lakeland has a diverse and robust economy. Home to startups and large corporations alike, Lakeland's top industries are manufacturing, distribution, health care, and tourism.

Permitted Space (Square Feet)

Warehouse/Industrial	98,083
Commercial Office	16,124
Commercial Retail	6,952

(2025 Lakeland Demographic Guide)

Principal Taxpayers

Taxpayer Name	Type of Business	2024 Taxable Assessed Value	Percentage of Total Taxable
Publix Supermarkets, Inc.	Retail/Distribution-Grocery	\$ 483,939,853	4.54%
Amazon	Retail/Distribution	216,276,843	2.03%
RTG Furniture Corp	Retail/Distribution-Furniture	141,050,458	1.32%
Bridgewater Grand, LLC	Real Estate-Apt. Complex	90,053,775	0.84%
Centerstate Logistics Park East	Retail/Distribution	75,171,669	0.70%
Watson Clinic	Medical Facility	69,164,611	0.65%
Pepperidge Farm	Retail/Distribution-Bakery	65,766,116	0.62%
VR Lakeland Limited Partnership	Real Estate-Apt. Complex	63,679,586	0.60%
Sealy Allen K Breed Highway, LLC	Real Estate	63,673,349	0.60%
Lakeland Property Partners	Real Estate-Apt. Complex	61,096,339	0.57%
		\$1,329,872,599	12.46%

Source: FY24 City of Lakeland Annual Comprehensive Financial Report

Figure 9: Principal Taxpayers

Community Profile - Employers

Principal Employers

Employer	Type of Business	Employees	% of Total
Publix Supermarkets, Inc.	Retail/Distribution-Grocery	8,008	28.65%
Lakeland Regional Health	Hospital	6,000	21.47%
Government Employees Insurance Co. (GEICO)	Insurance	3,300	11.81%
City of Lakeland	Government	2,696	9.65%
Amazon	Retail/Distribution	2,000	7.16%
Watson Clinic	Medical Clinic	1,857	6.64%
Saddle Creek Logistics	Trucking & Logistics	1,289	4.61%
Southeastern University	Education	1,072	3.84%
Midstate Machine & Fab	Fabrication /Machining	900	3.22%
Rooms To Go Furniture	Retail/Distribution-Furniture	827	2.96%
Total		27,949	100.00%

Source: FY24 City of Lakeland Annual Comprehensive Financial Report
Figure 10: Principal Employers

Community Profile – Education and Transportation

Education

The Polk County Public School System serves students in Lakeland. There are more than 50 public schools in Lakeland offering elementary, middle, high school, and adult options. Students seeking a private school education may be served by one of the more than twenty private schools in the community.

Lakeland is also home to several higher learning institutions. Florida Polytechnic University is the state's only public polytechnic university and is the newest school in the State University System of Florida. Other campuses found in Lakeland include Florida Southern College, Southeastern University, and Polk State College.



Transportation

Residents and visitors have access to a variety of transportation modes in Lakeland. Travel by train is available through Amtrak, and Lakeland Linder International Airport allows for private and commercial flights.

Citrus Connection provides local bus service and a microtransit route called The Squeeze. Through this county system riders can travel throughout Lakeland, Winter Haven, and other communities in the area.

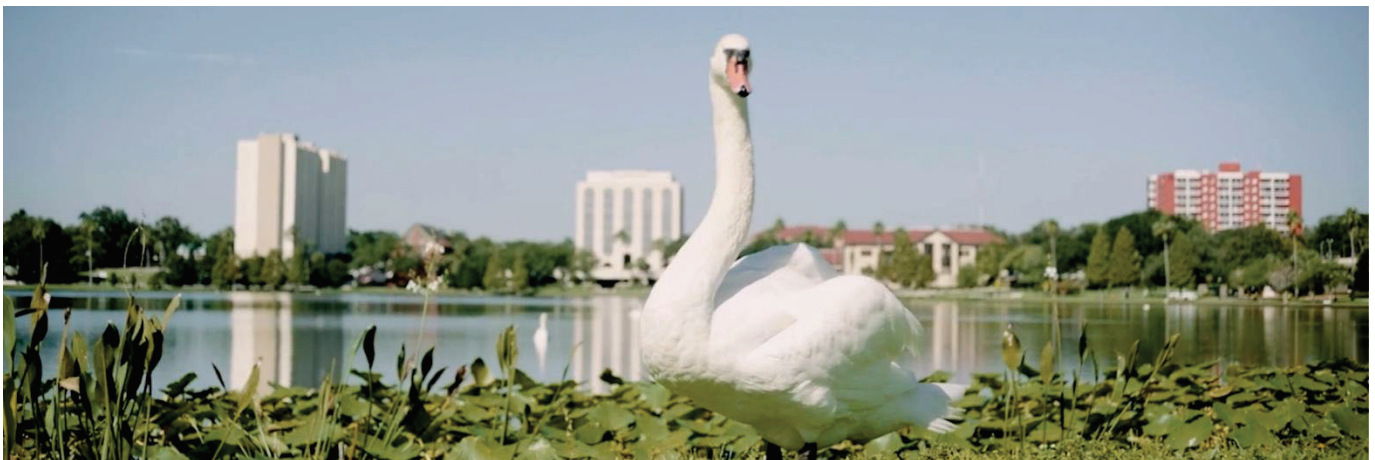


The Squeeze is a free transit option in Downtown Lakeland that runs during limited hours 6 days a week.

Community Profile – Interesting Facts

Interesting Facts About Our City

- In 1957, Queen Elizabeth II donated two royal swans to the City of Lakeland. Today, about 75 swans live on Lake Morton and the swan has become a central symbol in the City of Lakeland's branding.
- Since 1934, the Detroit Tigers have made Lakeland their Spring Training home and have the longest relationship between a city and a Major League Baseball team. The Lakeland Flying Tigers, the city's Minor League team, have been affiliated with the Detroit Tigers since 1967.
- During the annual Sun n' Fun Aerospace Expo, the Lakeland Linder International Airport becomes the busiest airport in the world.
- The Mayfaire by-the-Lake Fine Arts Festival held annually on Mother's Day weekend is a two-day outdoor event that attracts more than 70,000 visitors each year.
- Florida Southern College is home to the world's largest single-site collection of Frank Lloyd Wright structures and is listed on the National Register of Historic Places.
- Lakeland is home to two historic movie venues: the Polk Theatre—one of only four remaining atmospheric theatres in Florida—and the Silver Moon Drive-In, also one of only four drive-in theatres still operating in the state.
- Lakeland has 38 named lakes.
- The Ashley G Barnett Museum is the only Smithsonian-affiliated fine art museum in Central Florida.



Budget Overview

Introduction

The FY 2026 Annual Budget was adopted on September 18, 2025. The following sections provide details on how this task was accomplished.

Public Involvement

Citizens provide their input by directly contacting our City Commission, completing departmental customer surveys, and participating in the budget hearings.

How the Budget is Created

The operations of the city are annually reviewed and redirected as needed to bring the Strategic Plan to life. Departments analyze existing services and potential services, keeping in mind the Strategic Plan Outcomes. They reflect not only on the goals as set by the City Commission but also incorporate feedback from customer surveys and policy initiatives that contribute to the long-term financial health of the City. Specific services, capital purchases, staffing requirements, and funding levels are developed in response to the needs identified in the Strategic Plan.

Financial Forecasting

One of the most effective tools to manage future financial risk is the Financial Forecasting Model. Revenues are projected at conservative levels and compared to estimated cost increases in payroll, operating expenditures, and capital outlay. The purpose of this model is to adequately prepare for future challenges, so it is always conservative in outlook. Using this tool helps keep us focused on long-term solutions, rather than short-term fixes, which could lead to negative financial impacts in future years. It is important to note that the City's budget has always been balanced.

Approval Process

Recommended operating and capital improvement program budget documents are prepared by the departments starting in June and ending in August. These documents are presented to the City Manager's Office and the Finance Department for review. Ultimately the City Commission either approves or makes changes in the recommended budgets and returns to City staff for further study. Public hearings and final adoption of the budget occur in September.

Monitoring Process

The Finance Chief Accountants are authorized to transfer budget amounts within individual departments. Actual expenditures and operating-transfers-out may not exceed the adopted budget at the individual fund level. The City Manager has the authority to transfer budgeted amounts within their respective funds. Appropriations, which are neither expended, encumbered, nor specifically designated to be carried over, lapse at the end of the fiscal year.

Amending the Budget

If during the fiscal year it becomes evident that a particular fund is unable to provide the required level of services to the community, the budget may be amended.

Budget Overview

The Director of Finance, through the City Manager, submits to the City Commission a budget amendment request. This request contains explanations written by the Director of the department needing additional funds. The request also includes a proposal for financing the additional expenditures, usually either by appropriating from the fund balance or by submitting evidence of expected surplus current year revenues. City Commission approval is required for budget amendments that alter the budget, or workforce increases in any fund.

Operating Expenses

The target budget contains operating expenses based on projections of the current year's expenditures. The actual users of the supplies and services review their practices and habits involving daily expenditures for possible efficiencies or improvements. Departments review the line-item account codes for accuracy of description and determine if they reflect the actual types of expenditures.

Lastly, they provide justification for any changes from the target budget with the use of information from current year expenditures or information obtained from other sources, such as trends in next year's contracts, service costs provided by the Purchasing Division, or further explanation of budget impacts.

Capital Expenses

Certain capital funds maintain a ten-year Capital Improvement Plan (CIP) for required capital, R&R, Equipment, and Maintenance needs. Departments evaluate all existing equipment, facilities, and other capital items to determine if the useful life has been exceeded, or will be exceeded, in the coming budget year.

Each fiscal year, those funds that maintain 10-year CIPs are updated for additional project requirements or changes in future capital needs.

Fiscal Year 2026

Strategic Planning and Budget Development Calendar

Date	Action	Dept/Division
Jan 6-Feb 10	Mid-Year 2025 PMFs Submitted to OIS	Depts, OIS
Feb-May	Budget Education	Commission, CMO, Depts
Feb 17	Internal Services Line-Item Budgets Available for Input	Finance, Depts
March 31-April 25	FY 2026 PMFs Submitted to OIS	Depts, OIS
March 24	Line Item and CIPs Available for Entry	Finance, Depts.
April 18	Line-Item Budgets Completed/Finance Begins Review	Finance, Depts.
April-July	Budget Workshops: In depth review of department budgets April 22, May 12, June 16, and July 15	Commission, CMO, Depts
May 2	Complete CIP Forms and notify Finance	Departments
May 5	Begin review of CIP Forms	Finance
May-June	PMF Review Team Meetings	DCM, ACM, OIS, HR, Finance
One-week prior mtg. w/ CMO	1. Return Electronic Meeting Deliverables to OIS 2. Budget Development Forms	Departments
June	Department Budget Meetings - Review Proposed Budgets, PMFs & Accomplishments	Depts., CMO, OIS, Finance
June-July	Finalize Budget Development Items: 1. Hyperion System: • Workforce Forms • Central Budget Forms • CIP Forms 2. Table of Organization (TO) Process (N: Drive)	Finance, Department
End of June-Early July	O&M, Workforce, Core Services and TO Reconciliation to approved Budgets	Finance, OIS
July 1	Tax Assessment delivered to the City	Property Appraiser
July 18	Commission Agenda Study – City Commission to provide City Manager/Finance Director with proposed Maximum Tax Millage, Establish time and dates for Public Hearings	Commission, CMO, Finance
July 22	Deliver to Property Appraiser the proposed Tax Millage Rate, Roll-Back Rate and Public Hearing Schedule	Finance

Figure 11: Strategic Planning and Budget Development Calendar - Part 1

Fiscal Year 2026

Strategic Planning and Budget Development Calendar Continued

Date	Action	Dept/Division
July 18	Publish notice of Public Hearing on Mayor & City Commission Salary - 60 Days prior to the 2 nd budget hearing	City Clerk
Aug 12	Publish TRIM Notice for 1st Public Hearing	Property Appraiser
Sept 2	Tentative Budget on Website 2 days before 1 st hearing (45 days total)	Finance
Before 1 st Hearing	Provide City Commission FY 2026 Proposed Budget (Line Item & CIP) prior to Budget Hearings	Finance
Sept 4	1st Public Hearing on tentative budget, Proposed Millage Rate, adopt Proposed Millage Rate	City Commission
Sept 14	Publish both the Notice of Proposed Tax Increase/Decrease or Notice of Budget Hearing and adjacent Budget Summary	City Clerk
Sept 18	2nd Public Hearing to adopt final budget and Millage Rate	City Commission
Oct 18	Approved Budget on Website within 30 days of adoption	Finance

Figure 12: Strategic Planning and Budget Development Calendar - Part 2

Budget Summary – All Fund Revenues

Summary of All Funds – Revenues

	Proposed Budget	Less Intracity Transactions	Net Budget
Revenues			
General	\$190,956,678	\$54,737,427	\$136,219,251
Transportation	13,935,138	1,025,000	12,910,138
Stormwater Utility	9,678,763	188,571	9,490,192
Public Improvement	42,093,173	19,810,958	22,282,215
Community Redevelopment Agency	12,777,440		12,777,440
Community and Economic Development	1,225,257		1,225,257
Building Inspection	3,891,876		3,891,876
Debt Service	3,660,494	3,180,494	480,000
Fleet Management	13,948,913	13,948,913	
Purchasing & Stores	4,106,069	4,106,069	
Facilities Maintenance	9,427,597	9,427,597	
Information Technology	34,087,316	34,087,316	
Wastewater System	108,968,685	14,895,379	94,073,306
Water Utilities	53,714,196	9,449,747	44,264,449
Parking System	1,409,831	188,500	1,221,331
Lakeland Linder International Airport	23,820,011	3,921,369	19,898,642
Solid Waste Management	24,523,623		24,523,623
Lakeland Electric Utilities	486,560,882	54,721,826	431,839,056
Total Revenues	\$1,038,785,942	\$223,689,166	\$815,096,776

Figure 13: List of Revenues by Funds

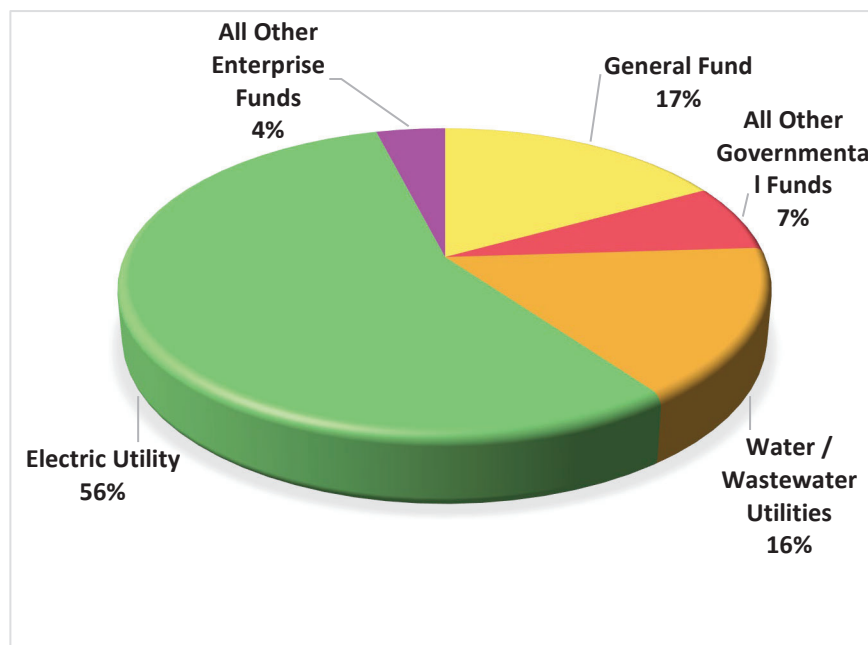


Figure 14: Revenues by Funds Pie Chart

Budget Summary – All Fund Expenses

Summary of All Funds – Expenditures

	Proposed Budget	Less Intracity Transactions	Net Budget
Expenditures			
General	\$190,956,678	\$7,679,740	\$183,276,938
Transportation	13,935,138	188,500	13,746,638
Stormwater Utility	9,678,763	222,796	9,455,967
Public Improvement	42,093,173	22,106,444	19,986,729
Community Redevelopment Agency	12,777,440	609,484	12,167,956
Community and Economic Development	1,225,257	12,748	1,212,509
Building Inspection	3,891,876	46,497	3,845,379
Debt Service	3,660,494		3,660,494
Fleet Management	13,948,913	13,948,913	
Purchasing & Stores	4,106,069	4,106,069	
Facilities Maintenance	9,427,597	9,427,597	
Information Technology	34,087,316	34,087,316	
Wastewater System	108,968,685	20,103,531	88,865,154
Water Utilities	53,714,196	14,663,274	39,050,922
Parking System	1,409,831	95,263	1,314,568
Lakeland Linder International Airport	23,820,011	4,466,897	19,353,114
Solid Waste Management	24,523,623	1,785,643	22,737,980
Lakeland Electric Utilities	486,560,882	90,138,454	396,422,428
Total Expenditures	\$1,038,785,942	\$223,689,166	\$815,096,776

Figure 15: Expenditures by Funds List

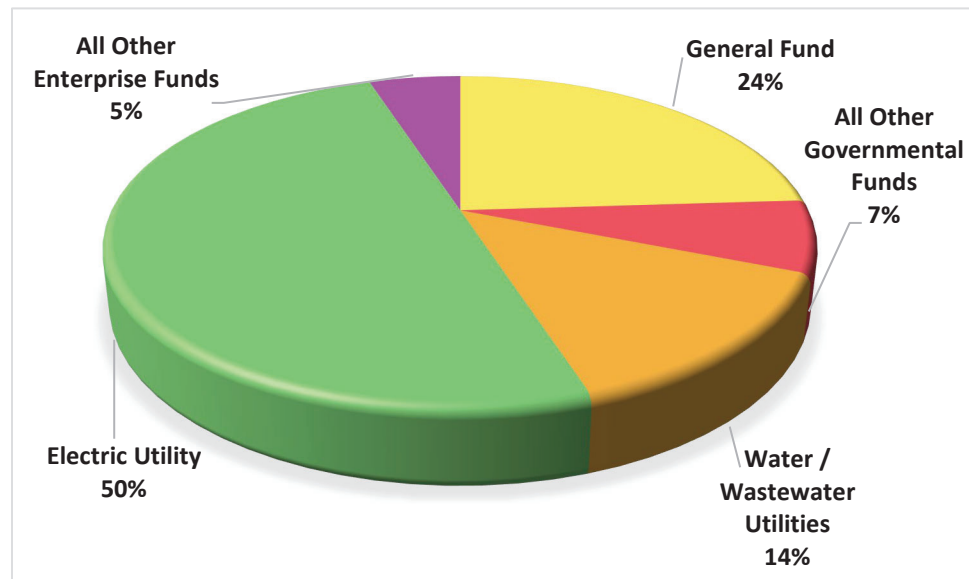


Figure 16: Expenditures by Funds Pie Chart

Budget Summary – General Governmental Fund Revenues

General Governmental Funds* - Revenues

Source	Revenues
Property Taxes	\$62,014,288
Utility Dividend	47,623,950
LRH Lease	14,215,434
Charges for Services	22,166,349
Grants	10,074,896
Gas Taxes	7,126,000
Sales & Utility Taxes	19,197,129
CRA Tax Increment	14,028,591
Debt Proceeds	905,371
All Other	56,332,652
Prior Year Reserves	<u>24,534,159</u>
Total Revenues	<u>\$278,218,819</u>

*Non-Enterprise Funds

Figure 17: General Government Funds Revenues List

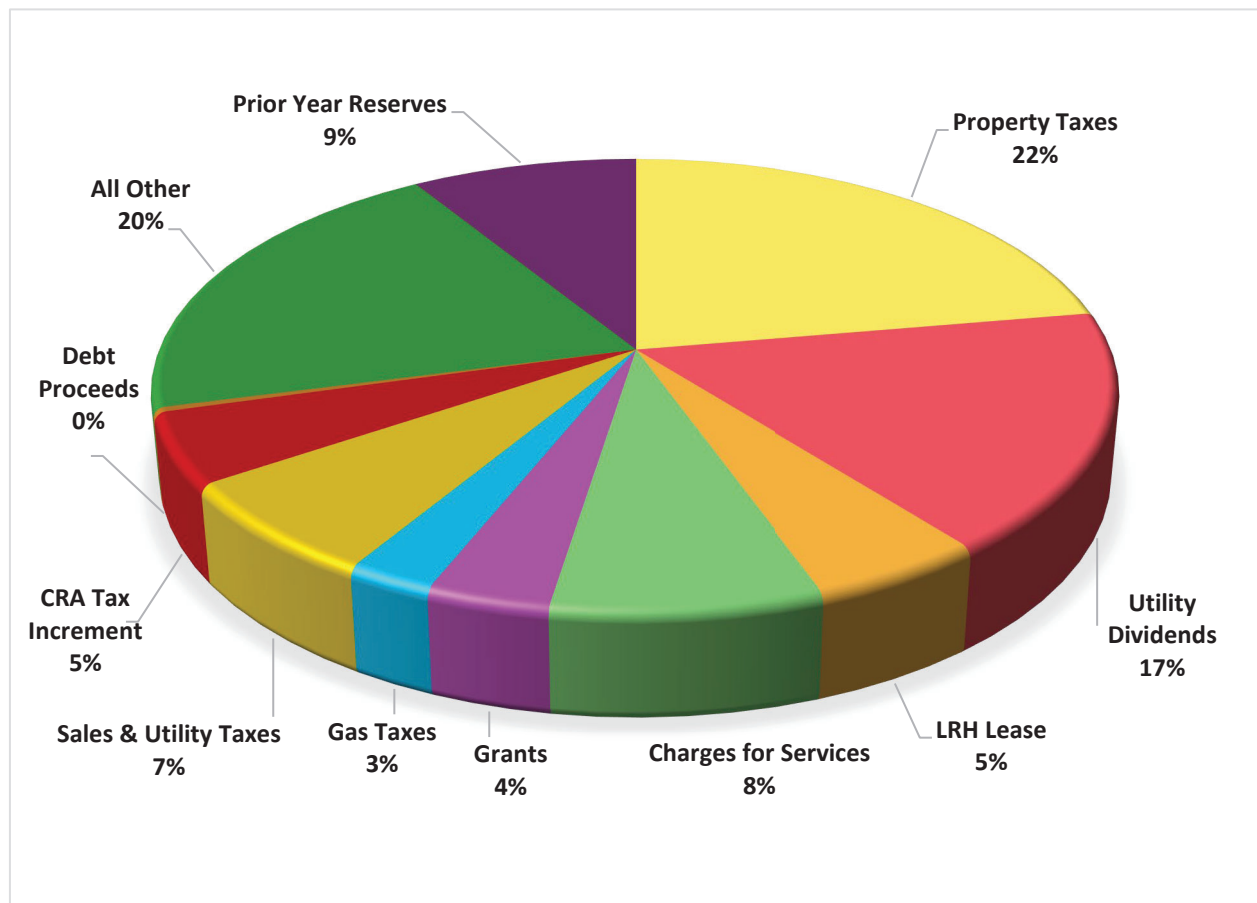


Figure 18: General Governmental Funds Revenues Pie Chart

Budget Summary – General Governmental Fund Expenses

General Governmental Funds* - Expenditures

Department	Expenses
Police	\$66,201,237
Fire	32,317,851
Public Works	11,495,538
Parks Recreation & Cultural Arts	36,818,352
RP Funding Center	6,933,086
Debt Service	14,645,734
Capital Outlay	29,717,906
Community and Economic Development	10,697,979
General Government	9,141,631
Street Lighting	4,362,066
All Other	55,887,439
Total Expenditures	<u>\$278,218,819</u>

*Non-Enterprise Funds

Figure 19: General Government Funds Expenditures List

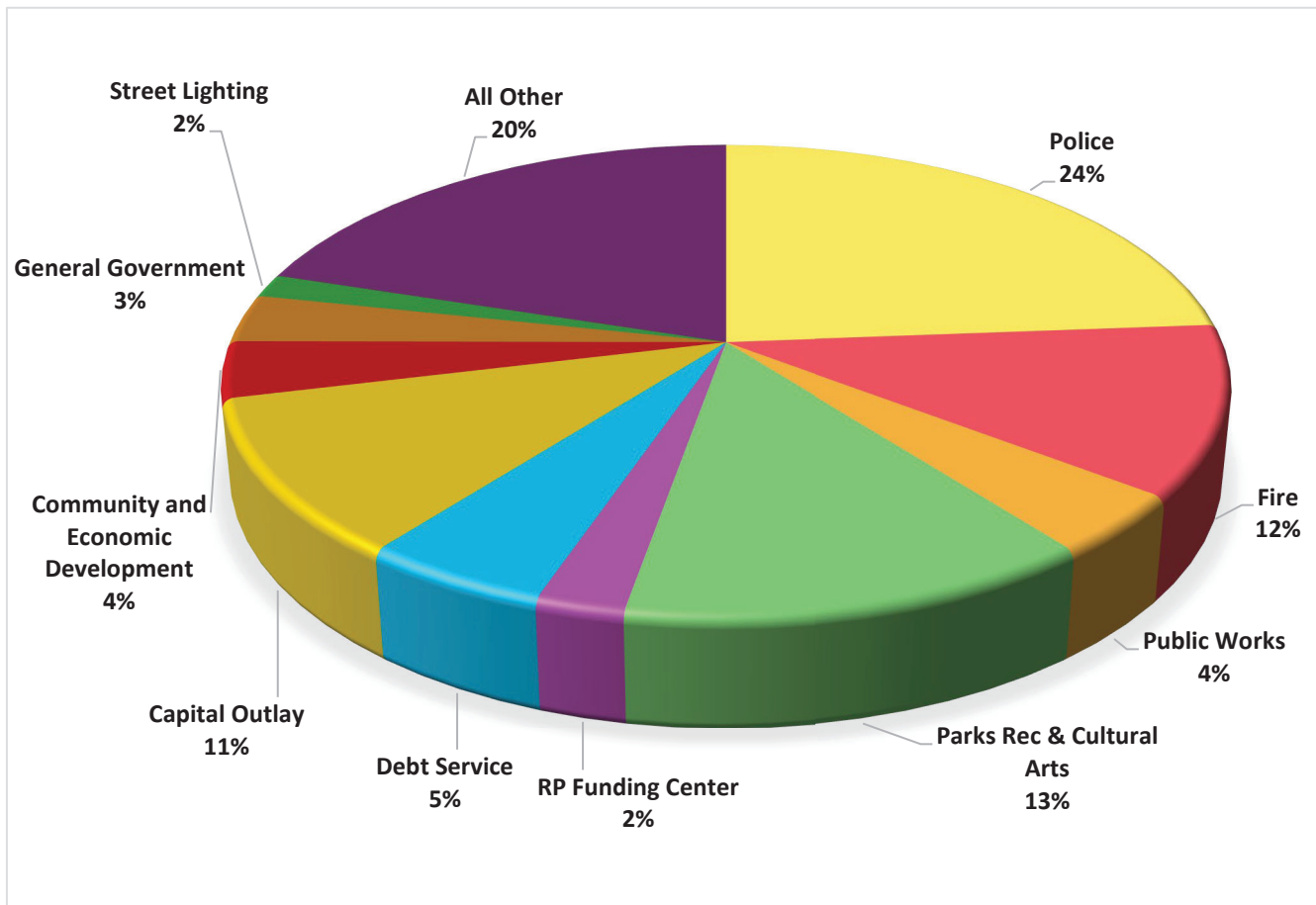


Figure 20: General Governmental Funds Expenditures Pie Chart

Budget Summary – General Fund Revenues

General Fund - Revenues

Source	Revenues
Property Taxes	\$ 62,014,288
Utility Dividend	47,623,950
Charges for Services	19,197,129
Grants	13,223,370
Utility Taxes and Franchise Fees	14,149,583
State Shared Revenues	13,114,249
Licenses and Permits	14,089,497
Fines and Forfeits	4,082,000
All Other	1,780,187
Prior Year Reserves	1,682,425
Total Revenues	<u>\$190,956,678</u>

Figure 21: General Fund Revenues List

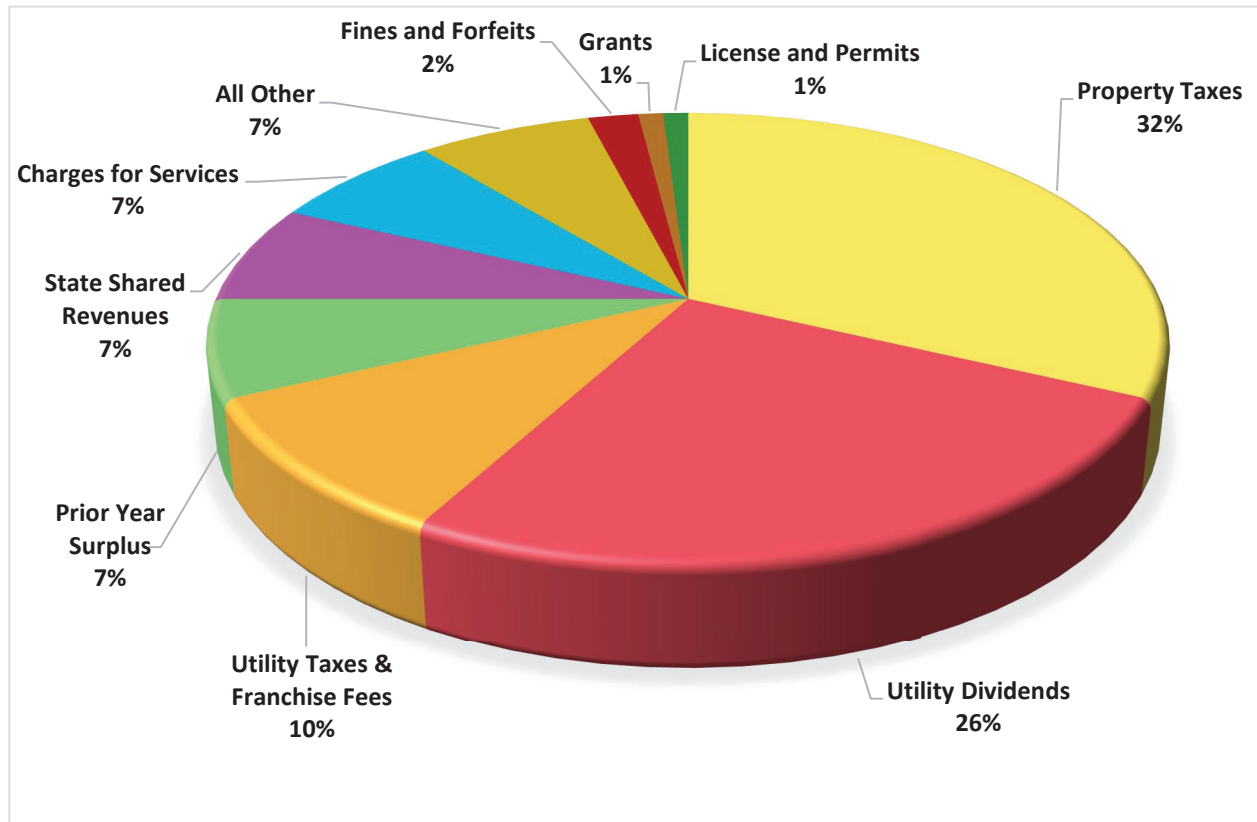


Figure 22: General Fund Revenues Pie Chart

Budget Summary – General Fund Expenses

General Fund - Expenditures

Department	Expenses
Police	\$66,201,237
Parks, Recreation & Cultural Arts	36,818,352
Fire	32,317,851
All Other	17,510,290
General Government	16,074,717
Public Works	11,495,538
Community & Economic Development	5,580,846
Street Lighting	4,036,069
Debt Service	575,125
Capital Outlay	346,653
Total Expenditures	<u>\$190,956,678</u>

Figure 23: General Fund Expenditures List

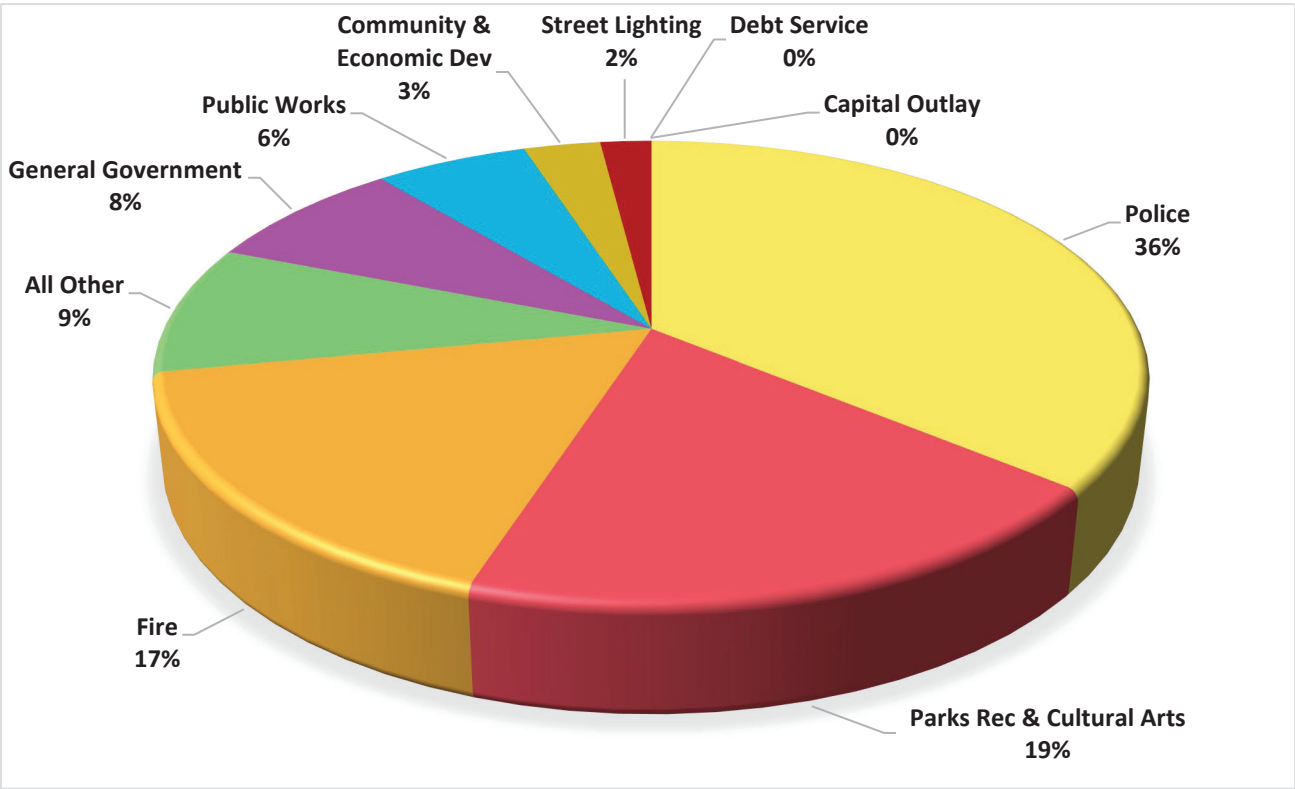


Figure 24: General Fund Expenditures Pie Chart

Historical Millage Rate

Ad Valorem Tax

An ad valorem tax is a tax based on the value of real estate or personal property. One mill is the equivalent of \$1 per \$1,000 of value.

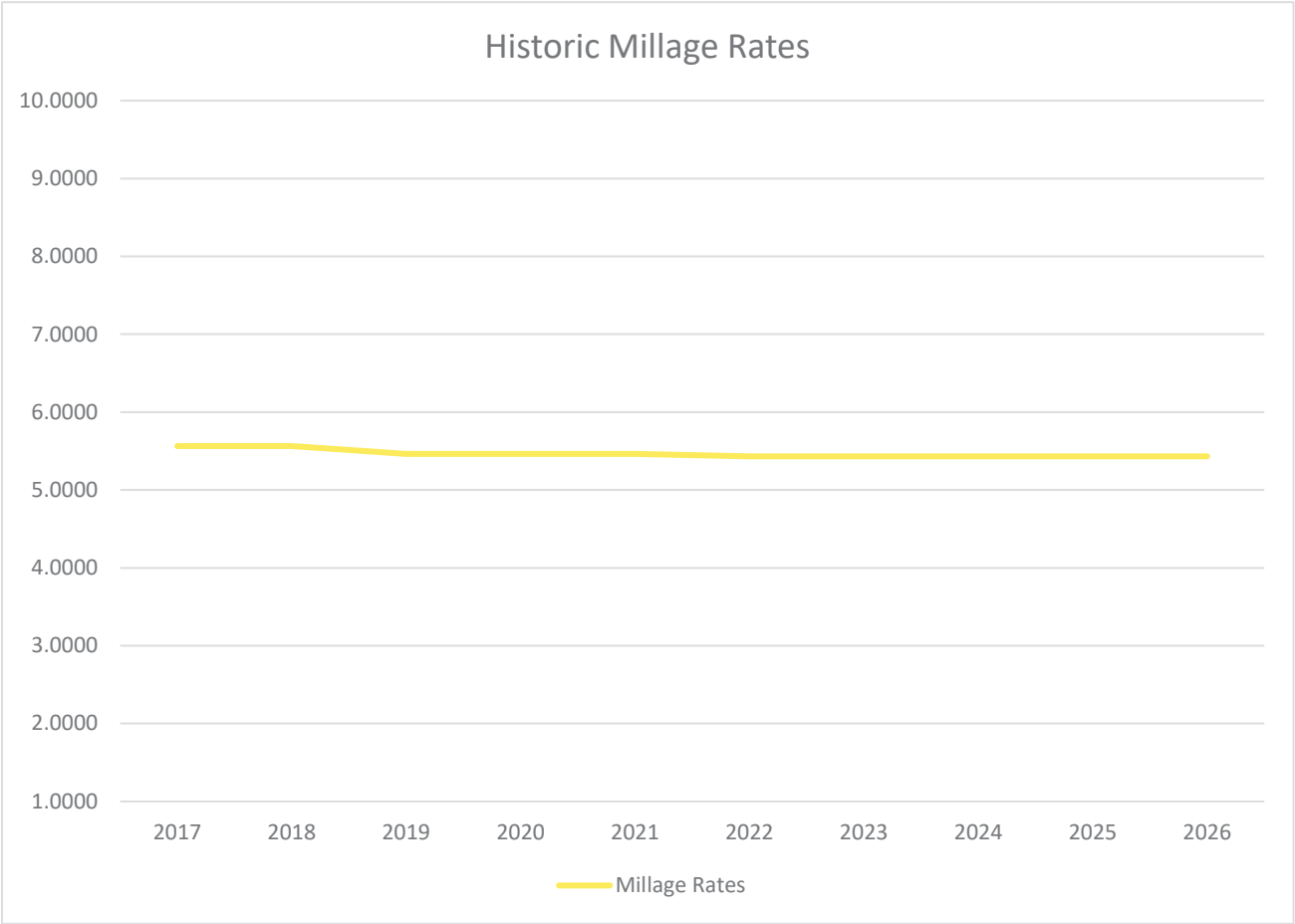


Figure 25: Ten Year Millage Rate History

Position Changes by Fund and Department

	FY2024		FY2025		FY2026		FY 25-26 Net Differences	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
General Fund								
City Commission	1	7	1	7	1	7	0	0
City Manager	12	0	12	0	12	0	0	0
Communications	7	0	8	0	8	0	0	0
City Attorney	7	0	7	0	7	0	0	0
Retirement	4	0	4	0	*	*	-4	0
Human Resources	26	17	23	17	22	17	-1	0
Internal Audit	2	0	2	0	2	0	0	0
Risk Management	17	0	17	0	17	0	0	0
Finance	42	1	42	1	46*	1	4	0
Community Development	67	8	67	7	67	7	0	0
Fire	224	1	226	1	230	0	4	-1
Police	394	9	398	9	398	17	0	8
Public Works	105	0	108	0	108	0	0	0
Parks & Recreation	242	170	240	166	240	166	0	0
RP Funding Center	37	305	36	305	36	305	0	0
	1187	518	1191	513	1194	520	3	7
Special Revenue Fund								
Comm Development/Housing Program	5	0	5	0	5	0	0	0
Internal Service Fund								
Fleet Management	27	0	27	0	27	0	0	0
Purchasing & Stores	16	0	16	0	16	0	0	0
Facilities Maintenance	64	0	60	0	60	0	0	0
Information Technology	84	0	84	0	84	0	0	0
	191	0	187	0	187	0	0	0
Enterprise Fund								
Lakeland Linder International Airport	25	1	35	1	36	1	1	0
Parking System	5	0	5	0	5	0	0	0
Stormwater	28	0	27	0	27	0	0	0
Solid Waste	67	0	68	0	68	0	0	0
Water	143	1	143	1	144	1	1	0
Wastewater	102	2	104	2	102	2	-2	0
Lakeland Electric	412	26	414	25	410	25	-4	0
	782	30	796	29	792	29	-4	0
Grand Total	2165	548	2179	542	2178	549	-1	7

*The Retirement Department became a division of the Finance Department.

Figure 26: Position Changes by Fund and Department

Historical FT and PT Changes

The graph below represents a historical perspective of the number of positions on the city organizational charts. With changes in population, service areas, and the economy, among other factors, the city adjusts the organizational structure to maintain service levels and remain responsive to the needs of its citizens and customers.

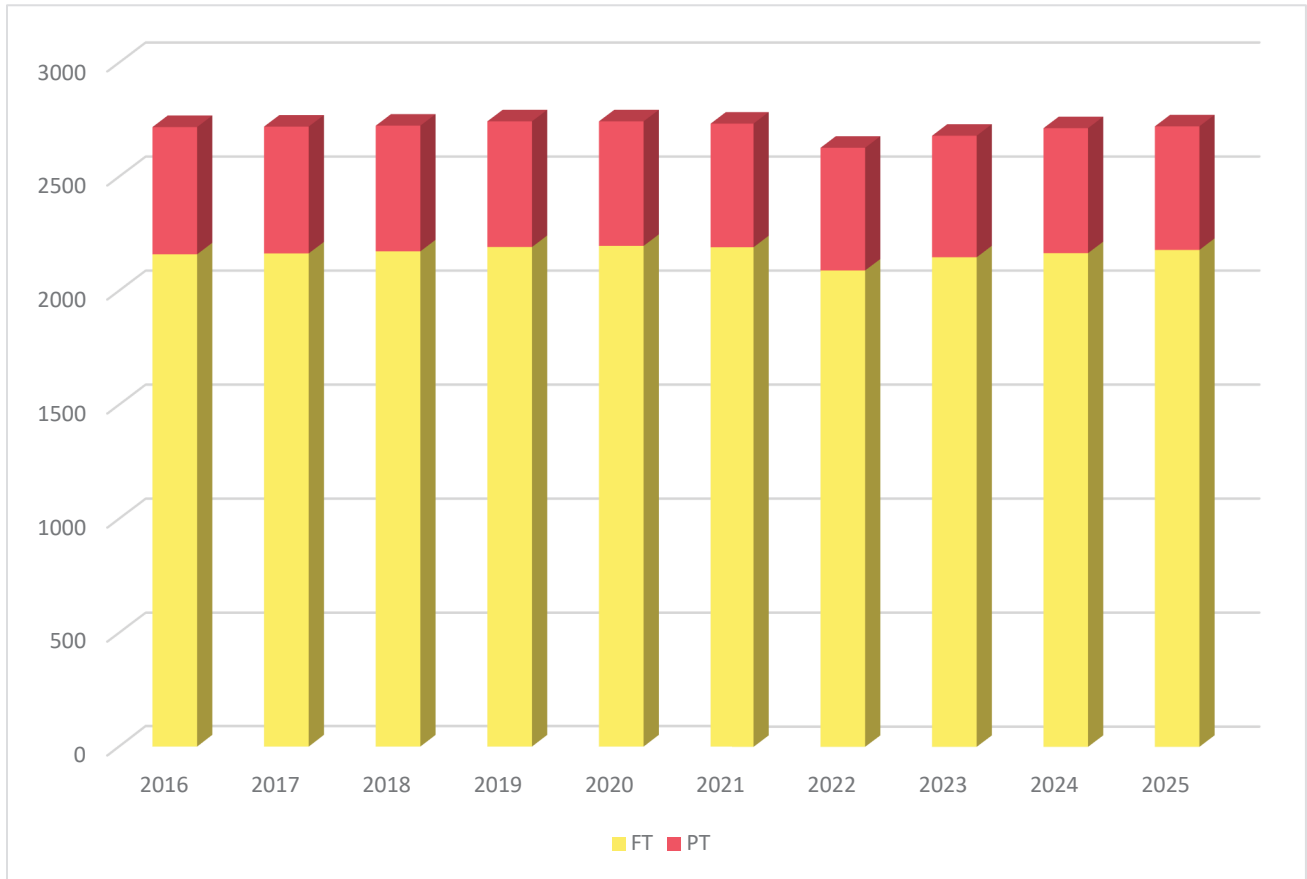


Figure 27: Historical Full-time and Part-time Position Changes Graph

Position Changes		
Fiscal Year	Full-Time	Part-Time
2016	13	-5
2017	9	-5
2018	0	2
2019	19	-2
2020	5	-5
2021	-8	-4
2022	-100	3
2023	59	-4
2024	18	2
2025	14	-6

Figure 28: Full-time and Part-time Position Changes by Year

Residents Per Employee

The number of residents per employee, when considered with other factors, can reflect changes in productivity. Labor is one of the largest expenditures of the operating budget and changes in this indicator can reveal strengths or deficiencies in operations. An upward trend in residents per employee coupled with a consistent level of service can reflect increased productivity.

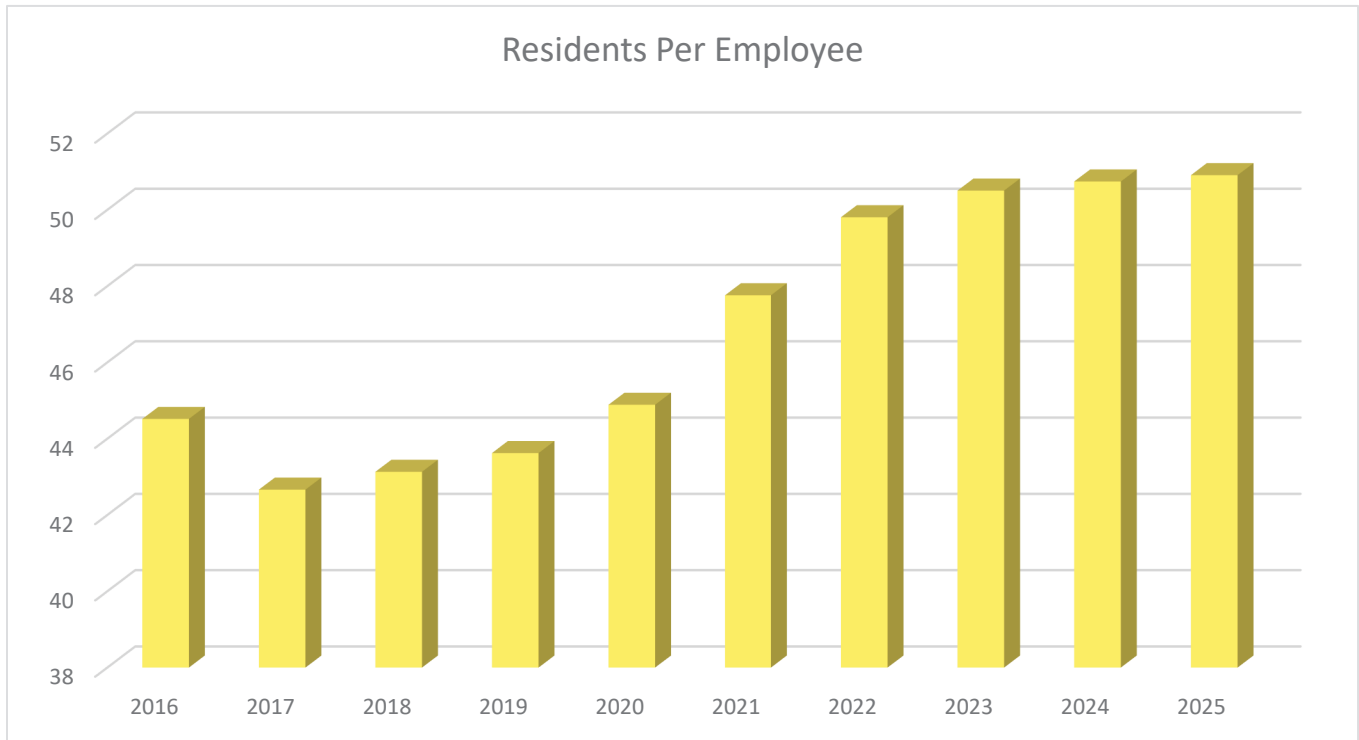


Figure 29: Residents Per Employee Graph

Year	Lakeland Population*	Lakeland FTE's	Residents per Employee
2016	101,517	2,280.00	45
2017	104,185	2,442.00	43
2018	105,586	2,448.00	43
2019	107,552	2,465.50	44
2020	110,494	2,461.50	45
2021	112,641	2,358.50	48
2022	120,279	2,415.00	50
2023	121,968	2,415.00	51
2024	123,760	2,439.00	51
2025	124,725	2,450.00	51

*BEBR estimates unless a Census year (latest 2020).

Figure 30: Population, Full-Time Equivalents and Residents per Employee by Year

Operating Budget Policies

- The Budget shall be balanced by fund. Balanced by fund is defined as revenues plus Fund Balance being equal to or greater than expenditures. Fund Balance is normally reserved for capital projects/outlay or one-time expenditures and is generally not to be used for operational expenditures.
- The Budget will provide for adequate maintenance of capital plans and equipment and for their orderly replacement.
- The city will maintain a budgetary control system to ensure it adheres to the Budget.
- Appropriation requests will be made by departments (i.e., City Manager, Police, etc.) in the General Fund and by all other funds. These requests are approved by the City Commission.
- Fund balance is the difference between assets and liabilities in a governmental fund. Resources in a fund other than the General Fund are either (1) required to be used for the purpose of the fund or (2) intended by the government to be used for that purpose. The governmental funds account for typically tax-supported activities of a government (as opposed to the proprietary funds, which account for self-financing or business-like activities) and include:
 - The General Fund where a government accounts for everything not reported in another fund.
 - Special Revenue Funds for reporting specific revenue sources that are limited to being used for a particular purpose.
 - Debt Service Funds which account for the repayment of debt.
 - Capital Project Funds that track the accumulation and use of resources for constructing, acquiring, and rehabilitating capital assets, such as buildings and roads.
 - Permanent Funds where a government reports principal amounts that are restricted to being invested to produce income but cannot be spent.
- Unreserved Fund Balance should be approximately 45-60 days of the budgeted expenses of the General Fund to account for unforeseen items and events that occur during a fiscal year. The Fund Balance will act as a cushion or “budget stabilization fund” for the expenditures financed within that fund.
- The City will protect itself against catastrophic losses through a combination of good risk management, traditional insurance, and, where prudent, actuarially funded self-insurance programs.
- Recovery of the specific costs of municipal services will be allocated to the appropriate users, wherever possible and practical, and shall be accounted for within enterprise funds maintained by the City on a full accrual basis.

Financial Policies

Operating Budget Policies Continued

- Internal Service Funds shall be self-supporting and shall recover the cost of the services they provide based on a rational allocation of costs to the benefiting City Departments.
- The City will strive to have all Enterprise Funds be self-supporting to the extent practical, including debt service and capital improvements. All costs associated with these operations shall be fully accounted for within the Enterprise Fund and any subsidies required for these operations shall be documented as Interfund Transfers.
- Although not required by State Law, Internal Service Funds (except for the internal loan and self-insurance funds) and Enterprise Funds will be governed by legally adopted annual budgets for cost control and administrative purposes.
- In no case will any fund operate in a manner that results in a continuing annual deficit that could result in a negative unappropriated surplus (defined as current assets excluding inventories, less current liabilities, including the long-term portion of accrued payroll liabilities).
- Operating budgets are prepared on a modified accrual basis, ensuring that budgeted expenditures within an annual planning period can be financed from available, spendable resources.
- In the Audited Financial Statements, the Government-Wide and Proprietary Funds are reported using the Full Accrual Basis of Accounting.

Revenue Policies

- As much as possible, subject to State Law and voter approval, the City will seek to maintain a diversified and stable mix of revenue sources.
- The city will pursue the collection of revenues levied against the users of public services.
- User fees and charges will be established with consideration of the recovery of the full cost of providing the related service, to the extent practical.
- In preparing the Budget, the City Manager will estimate revenues using a conservative, objective, and analytical process.
- Non-recurring revenues and one-time revenues will not be relied upon to finance the cost of recurring expenditures. Non-recurring revenues and one-time revenues should be used for non-recurring expenditures.
- All grant applications will be prepared with full consideration of matching costs and on-going recurring costs to be financed from local revenue sources. All grant applications shall be authorized by the City Commission.

Capital Improvement Policies

- The city develops a ten-year Capital Improvement Plan (CIP).
- Capital project budgets will be adopted on a project basis at the inception of the project.
- The city will coordinate the development of the Capital Improvement/Replacement Budget with the development of the Annual Operating Budget. Each capital project is reviewed for its ongoing future impact on the operating budget.
- The city will use the following criteria to evaluate the relative merit of each capital project being considered for funding within its CIP:
 - Projects specifically included in an approved capital asset replacement schedule will receive priority consideration.
 - Capital Projects that will reduce recurring operating costs will receive priority consideration.

Funds Overview

The financial transactions of the City are reported in individual funds within the City's accounting system. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of the assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses of each fund.

GASB 34 sets forth the minimum criteria used to determine whether the individual funds are considered major versus non-major. The criteria are based on the value of assets, liabilities, revenues, and expenditures/expenses of each fund in relation to all funds taken as a whole. Detailed information on these funds is provided in the basic financial statements.

Within the fund financial statements, funds are also classified into fund types. Certain funds, as denoted, are included for information purposes only and are not budgeted on an annual basis.

General Fund

Used to account for day-to-day operations that are NOT financed and operated in a manner like private business enterprises because of the impracticality of recovering costs based on a per usage charge. Examples include the costs of providing public safety, community planning and zoning, governance of the general government and most costs associated with parks and recreation facilities and programs.

Enterprise Funds

Used to account for operations that are financed and operated in a manner like private business enterprises. The primary customer of enterprise funds is the public, and the intent is that the costs relating to providing certain goods or services are primarily recovered through user fees and charges.

Electric Utility

Accounts for operating and maintaining generation, distribution and customer support functions associated with the city-owned electric utility.

Water Utility Fund

Accounts for operating and maintaining the treatment and distribution functions associated with the city-owned water utility.

Wastewater Utility Fund

Accounts for operating and maintaining the treatment and collection functions associated with the city-owned wastewater water utility.

Parking System Fund

Accounts for operating and maintaining parking facilities throughout the city, including three municipal parking garages.

Funds Overview

Lakeland Linder International Airport Fund

Accounts for revenues and leases of buildings and land, commissions on the sale of gasoline, related operating expenses, and capital outlays necessary for maintaining a general aviation facility and an industrial park.

Solid Waste Management Fund

Accounts for all activities necessary to provide refuse collection, disposal services and recycling to residents of the city.

Internal Service Funds

Used to account for the financing of goods or services provided by one department to other departments of the city on a cost reimbursement basis.

Purchasing and Stores Fund

Accounts for the cost of purchasing and maintaining custody of supplies and materials. Services provided are billed based on an estimate of actual cost, including operating expenses and overhead.

Fleet Management Fund

Accounts for renting and maintaining automotive equipment used by other City departments. User charges are assessed to cover actual costs, including operating expenses, overhead and depreciation.

Internal Loan Fund[†]

Accounts for internal loans that are made to other funds of the City for the purpose of financing capital acquisition costs of a relatively short-term nature.

Self-Insurance Fund[†]

Accounts for the cost of claims and management fees incurred in providing employee health insurance, workers' compensation, general liability, public officials' liability, airport general liability, automobile liability and trustee and fiduciary liability for the City.

Information Technology Fund

Accounts for the cost of information services incurred in providing network services, telephone, radio communications and general computer services and supplies. User charges are assessed to cover actual costs including operating expenses, overhead and depreciation.

Facilities Maintenance Fund

Accounts for the cost of maintenance and janitorial services for all City-owned buildings. User charges are assessed to cover the actual costs, including operating expenses and overhead.

[†]Included for information purposes.

Funds Overview

Fiduciary Funds

Used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Fiduciary funds include both pension trust funds and agency funds. Fiduciary Funds are measured by the Finance Department but are included in the budgeting process only to the extent that related transactions affect other budgeted funds.

Employees' Pension and Retirement Fund[†]

Accounts for the accumulation of resources used for retirement payments for City employees.

Police Officers' Supplemental Pension and Retirement System Fund[†]

Accounts for the accumulation of resources used for retirement annuity payments to police officers. Resources are contributed by police officers at a rate of 1% of their salary and by the State of Florida from the proceeds of an excise tax imposed by the City on casualty insurance companies.

Firefighters' Supplemental Pension Plan Fund[†]

Accounts for the accumulation of resources used for retirement annuity and death benefit payments for firefighters. Resources are contributed by firefighters at a rate of 3% of their salary and by the State of Florida from proceeds of an excise tax imposed by the City on fire insurance companies. The tax is collected by the State of Florida and remitted to the fund.

Alternate Employee Pension Plan Fund[†]

Accounts for the accumulation of assets designated for providing post-employment benefits for certain eligible employees enrolled in the plan. The assets of the City's Alternate Pension Plan were transferred to a third-party administrator in the name of the participants. The city no longer has any fiduciary responsibilities concerning the plan. The City's involvement in the plan is limited to remitting the amounts paid by the participants to the third-party.

Death Benefit Fund[†]

Accounts for the accumulation of resources used to provide continued life insurance to certain City employees after retirement. The maximum liability at year-end is completely funded.

Survivor's Benefit Trust Fund[†]

Accounts for the accumulation of resources used for payment of a death benefit to the surviving spouses of certain retired employees.

[†]Included for information purposes.

Funds Overview

Special Revenue Funds

Used to account for proceeds from certain specific revenue sources. These funds are recorded separately as directed by legal requirements, regulatory provisions, or administrative action. As with the General Fund, the primary accounting focus is on the sources of available funds, and the financial activity is reported using the modified accrual basis accounting.

Transportation Fund

Major sources of revenue include taxes levied on motor fuels and impact fees. These revenues are used for projects approved by the City Commission, such as street improvements.

Public Improvement Fund

Consists of revenues primarily received from an agreement to lease city-owned land to a not-for-profit hospital. The revenues are used to finance a variety of capital improvement projects not assignable to an enterprise operation and to pay debt service on long-term debt issued for the same purpose.

Community and Economic Development and Affordable Housing Fund

Accounts for the various federal and state grant programs for improvement projects and economic development assistance in low to moderate-income areas.

Stormwater Fund

Accounts for revenues received primarily through the collection of residential and commercial fees as well as transfers from the Transportation Fund for drainage and lake projects and are used for projects approved by the City Commission for stormwater capital activities.

Lakeland Community Redevelopment Agency

Accounts for revenues received primarily from the tax increment of the special taxing district established for the purpose of revitalizing the downtown Lakeland area.

Impact Fee Fund[†]

Accounts for impact fees collected for transportation, law enforcement, fire protection and parks and recreation.

Debt Service Fund

Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Permanent Funds[†]

Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs. Cash flows in and out of the Permanent Funds are measured by the Finance Department but are not included in the budgeting process except to the extent those cash flows affect other budgeted funds. The Permanent Funds include: The Oak Hill Burial Park Fund, the Cemetery Perpetual Care Fund, the Scott Morris Mausoleum Fund, the Webster Book Fund, and the Baldwin Book Fund.

[†]Included for information purposes.

Budgeted Funds by Department

DEPARTMENT	FUND TYPE				
	General	Special Revenue	Debt Service	Enterprise	Internal Service
Airport				X	
City Attorney	X				
City Manager's Office	X				
Communications	X				
Community and Economic Development	X	X			
Electric				X	
Finance	X				
Fire	X				
Human Resources	X				
Information Technology					X
Internal Audit	X				
Parks, Recreation, and Cultural Arts	X				
Police	X				
Public Works	X	X		X	X
Risk Management and Purchasing	X				X
RP Funding Center	X				
Water Utilities				X	

Figure 31: Budgeted Funds Relationship by Department

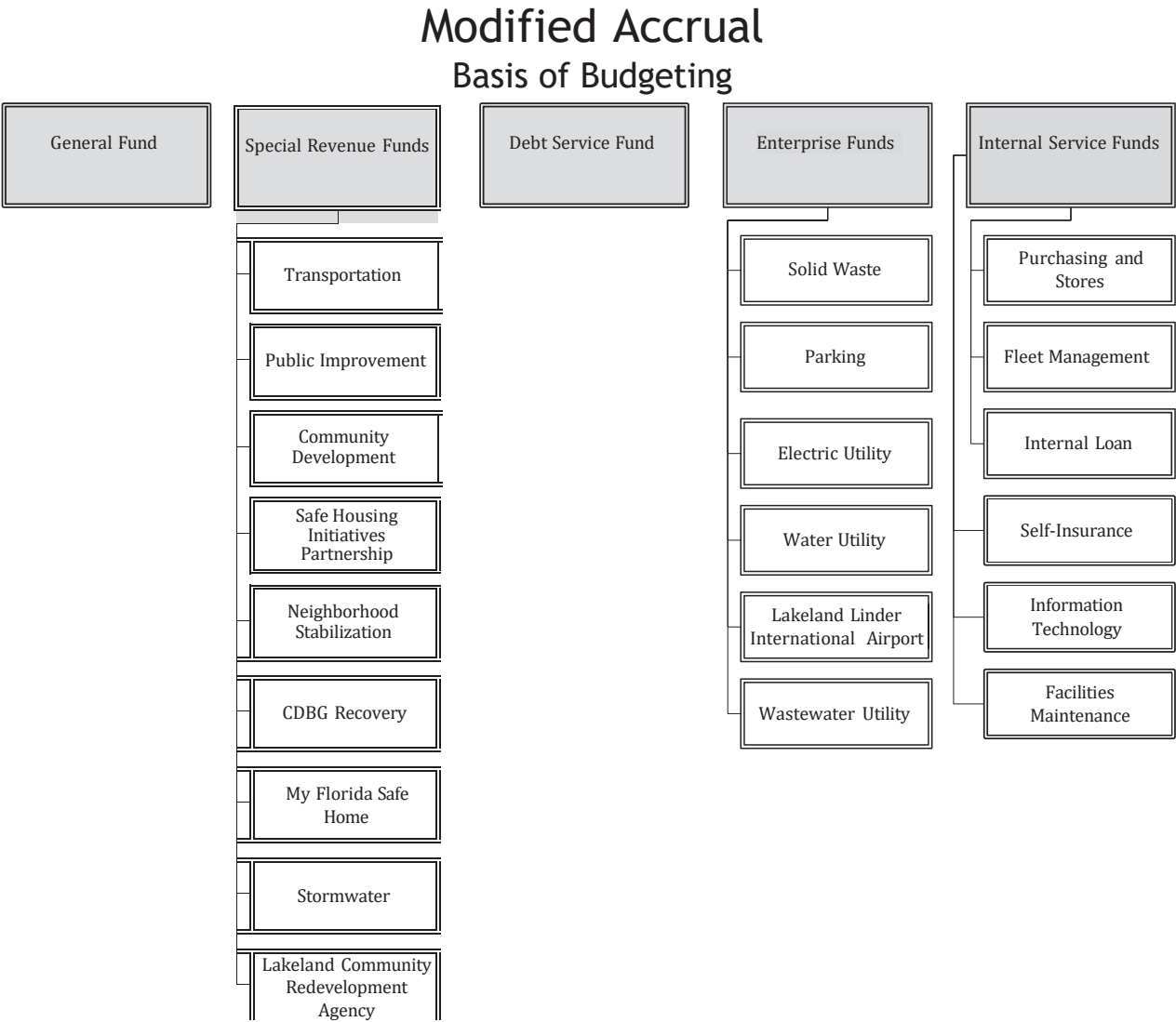


Figure 32: Modified Accrual Basis of Budgeting by Fund



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Long-Range Planning Overview

This section outlines the elements of the long-range financial planning process.

The City's Strategic Plan was revised for Fiscal Years 2025 through 2029. The Strategic Plan lays out the long-term vision for the City of Lakeland and its operations and was developed through individual interviews with Commissioners, a series of public workshops with the Lakeland community and key stakeholders, and meetings with city departments.

The Environmental Scan, which follows the Strategic Plan, is an overview of the economic and developmental forces at work in the community, as well as information regarding changes in the demographic, technological, and service demand areas. During the Environmental Scan, departments also look outside our organization at other cities and private sector competitors to evaluate levels of service and operational strategies. The city believes in utilizing standard best practices to model our systems.

A Debt Management Overview is provided with brief explanations of debt purposes and debt trends. Based on our Strategic Plan, Environmental Scan, and Financial Forecasts, we have created a financial strategy for long-term trends and conditions.

All the tools noted are used in the development of the Financial Health summary. This section attempts to anticipate the impacts of a changing environment as well as plan for future operational and capital expenditures.

Environmental Scan – Demographic Trends

Demographic Trends

In 2025, the University of Florida's Bureau of Economic and Business Research (BEBR) estimated the City of Lakeland's population to be 124,725, keeping Lakeland at the 18th most populated city in Florida. This estimate depicts a steady 28% increase from the 2010 U.S. Census population estimate of 97,422. Looking back 25 years to the 2000 decennial Census, the City's population was estimated to be 78,452. Since that estimate, Lakeland's population has expanded by just over 58%, as the city added 46,273 new residents. Supporting an outstanding quality of life along with a healthy job and housing market, Lakeland's population has grown at an average annualized rate of 2.15% over the previous 5-years, from 2020-2025.

Households and Families

The U.S. Census Bureau for 2024 estimated that there were 48,659 households in Lakeland. Of which, 57.4% were owner-occupied and 42.6% renter occupied. Numerically, 6,321 units were unoccupied, with a homeowner vacancy rate of 3.5% and a rental vacancy rate of 7.01%. The average Lakeland owner-occupied household size during this period was 2.35 people per household while the average family size was 3.21. Also, for 2024, the percentage of families that have occupied the same house for more than 1 year was 80.5%.

Income

In 2024, economic data estimates prepared by the Census Bureau showed the Lakeland's median household income to be \$63,895 while the personal per capita income for the Lakeland MSA was estimated at \$44,430 by the US Bureau of Economic Analysis. Lakeland MSA experienced an 11.7% increase in per capita personal income from 2020 to 2023, which was 10.8% less than the state. Florida recorded a 22.5% increase in per capita personal income from 2020 to 2023 according to the US Bureau of Economic Analysis which was estimated at \$68,248.

Personal Per Capita Income

Year	Lakeland MSA	Florida
2014	\$32,947	\$43,388
2015	\$33,814	\$45,493
2016	\$33,774	\$46,253
2017	\$35,236	\$48,774
2018	\$36,048	\$51,150
2019	\$37,183	\$53,034
2020	\$39,760	\$55,675
2021	\$43,915	\$63,078
2022	\$43,223	\$64,806
2023	\$44,430	\$68,248

Figure 33: Per Capita Income

Environmental Scan – Demographic Trends

Demographic Trends Continued

Cultural Factors

As Lakeland’s population approaches 125,000, the city continues to see a shift in diversity. The 2024 QuickFacts data from the U.S. Census shows, 86.3% of Lakeland’s residents reported themselves as being of one race. Within this single race category, 55.0% were white, 16.5% were African American, 0.1% were American Indian or Alaska Native, 0.1% Native Hawaiian or Pacific Islander, 3.2% were Asian. 11.3% of the population reported as some other race. As part of the City’s total population, the 2024 Census estimates there to be 31,124 Hispanics or Latinos of any race embedded within the total figure. This number represents 24.9% of the City’s total population, according to the 2024 Census population estimate for Lakeland. This equates to a 26.2% increase in Lakeland’s Hispanic population since the 2010 U.S. Census.

Educational Attainment

With several colleges and universities located within the Lakeland Electric Service Area and the accessibility and growth of online learning, Lakeland has seen a marked increase in the educational attainment of its residents. According to the 2024 Census 90.6% of Lakeland residents over the age of 25 had graduated from high school, which marked an 10.5% increase from the 2000 Census estimate. The 2024 survey also reported that 29.8% of Lakelands residents over age 25 had a bachelor’s degree or higher.

Earnings and unemployment rates by educational attainment, 2024

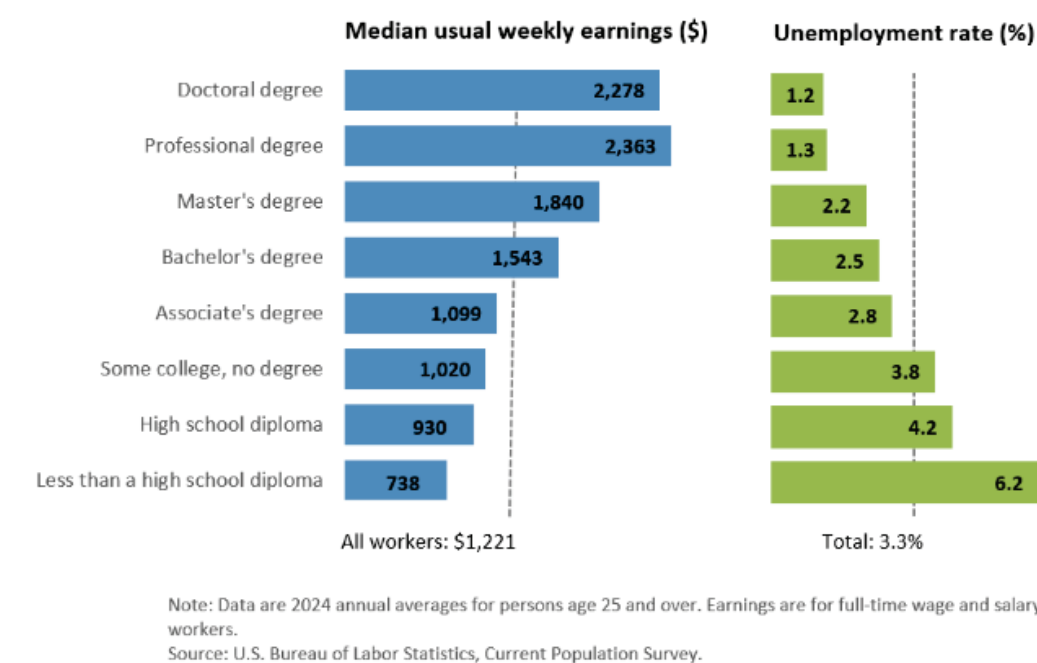


Figure 34: Unemployment by Education

Environmental Scan – Land Development

Land Development Trends

Single-Family Residential Construction

Residential construction activity in Lakeland remains active in an effort to keep up with demand. Lakeland issued 410 new single-family permits and 337 multi-family permits in FY25. Individually, single-family activity looked to be in line with the past three years with just over 400 permits issued. Over the past 20 years, Lakeland averaged 331 single family permits issued annually, that figure balances the highs of 2020 and 2021 with the lows of 2011 and 2012. Considered healthy and active, Lakeland's single-family activity for FY25 was approximately 20% higher than that 20-year average. Multi-family permitting increased with 337 permits issued in FY25. This was a substantial increase from the 60 recorded in FY24. Over the past 5-years, from 2020-2025, Lakeland has issued 2,172 multi-family permits for projects to be constructed within the City limits.

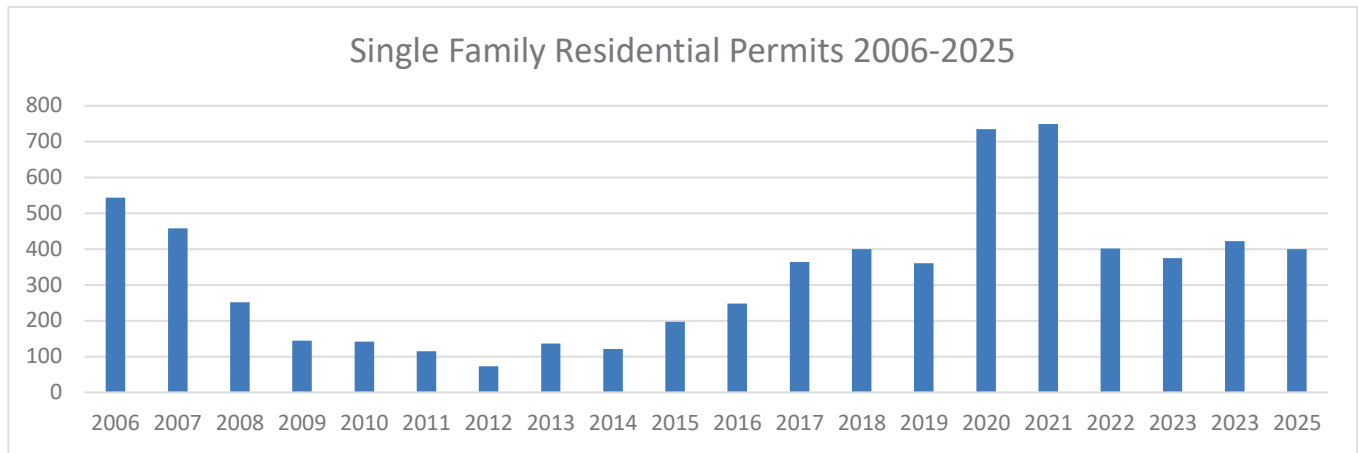


Figure 35: Chart of Single-Family Residential Permits Issued

Lakeland continues to demonstrate a great deal of core strength as the real estate market signals an expanding pattern for residential development. The right balance of a growing population, new buyers and shifting demographics have Lakeland positioned well for growth. Despite rising housing costs and interest rates, single and multi-family activity is steady with new units helping to keep pace with demand. Understanding that normalization of the economy may be sustained, many economists recognize that the biggest concerns for future new residential construction will remain to be an under-abundance of qualified skilled labor, increasing costs of building supplies and materials, and high interest rates.

Single-Family Residential Resale

Running parallel with new single-family construction, the residential resale market in Lakeland was extremely active in FY25 considering the outside impacts of the national economy, interest rates and inflation. FY25 showed that there were 3,654 single-family residential existing single-family units sold. Balancing this demand, the total units sold in FY25 marked a 5% increase from the previous year. This increase in the number of homes sold did not affect the price of existing homes. In Lakeland, the average purchase price for a home in FY25 was \$364,706, which was a 3.5% year-over-year decrease from the prior year after a cumulative net increase of 216% since 2010 when the average sales price was \$115,075.

Environmental Scan – Land Development

The Lakeland Association of Realtors (LAR) reported that Lakeland's local real estate market closed out FY25 with an average available inventory of just approximately 4 months, which equates to about 1,400 units. Compare that number to the 220 units for sale representing .5 months of available inventory in Lakeland at the conclusion of 2021 and the impact of interest rates and prices are evident. Though with a steady increase in the number of new buyers, and a defined number of homes for sale, Lakeland's residential resale market today can be categorized as a strong seller's market. With this momentum, most economists agree that Lakeland's residential real estate market will continue to be steady in FY26. Key statistics outlining real estate valuations, sales transactions, and new construction starts all point to continued local and regional growth in the single-family and multi-family residential market.

Price Range	Sold Units	Market Share	Average List Price	Average Sale Price	% List to Sell	Avg DOM	Inventory
\$ 1 - 49,999							1
\$ 50,000 - 59,999							
\$ 60,000 - 69,999							
\$ 70,000 - 79,999							2
\$ 80,000 - 89,999							1
\$ 90,000 - 99,999	1	0%	250,000	90,000	36%	8	4
\$ 100,000 - 119,999	3	1%	110,667	109,000	98%	99	8
\$ 120,000 - 139,999	5	1%	139,600	123,700	89%	32	19
\$ 140,000 - 159,999	6	2%	157,983	150,917	96%	60	26
\$ 160,000 - 179,999	6	2%	177,925	172,167	97%	90	21
\$ 180,000 - 199,999	7	2%	208,507	192,571	92%	92	17
\$ 200,000 - 249,999	24	7%	233,566	227,034	97%	65	126
\$ 250,000 - 299,999	65	19%	279,926	274,847	98%	83	228
\$ 300,000 - 349,999	86	25%	327,669	323,074	99%	84	233
\$ 350,000 - 399,999	58	17%	378,278	372,267	98%	64	213
\$ 400,000 - 499,999	42	12%	455,955	446,578	98%	81	209
\$ 500,000 - 599,999	18	5%	554,611	540,556	97%	76	130
\$ 600,000 - 699,999	10	3%	663,150	648,640	98%	45	48
\$ 700,000 - 799,999	3	1%	747,967	733,333	98%	33	30
\$ 800,000 - 899,999	2	1%	844,450	836,000	99%	53	30
\$ 900,000 - 999,999	1	0%	965,000	950,000	98%	62	13
\$ 1,000,000 - and over	5	1%	1,861,000	1,629,230	88%	50	35
Total	342	100%	376,149	365,358	97%	75	1394

Figure 36: Average Home Prices and Units Sold

Commercial and Industrial Properties

Lakeland's industrial real estate market is heavily reliant on demand. With that, leasing activity in Lakeland picked up from a slow FY24, as interest in large industrial spaces greater than 250,000 square feet paused with a possible economic deceleration. As such, industrial construction continues to expand, as both demand and supply have waned from previous years. Lakeland has added approximately 10 million square feet of new industrial space over the past 5 years, of which, three quarters of that has been built as speculative space. Despite that, analysts project that Lakeland's industrial market is positioned well, demonstrating strengths in both relative affordability and absorption. Through the 2nd quarter of 2025, users leased 740,000 square feet of new space in the Lakeland market, which was a 21% increase from the 2nd quarter of 2024.

Environmental Scan – Land Development

Demand balanced with the availability of new space could impact vacancy rates as new inventory is completed without tenants. With new inventory being added, I-4, SR 33, County Line Road, and Lakeland Central Park continue to be attractive for tenants locating to, and expanding within, the region.

In the 2nd quarter of 2025, industrial vacancy rates in Lakeland were 8.5%. This increase has been coming and follows a recent trend which previously marked the end of an extended period which identified Lakeland as an area that was consistently regarded as the geography with the lowest overall vacancy rates in the U.S. primary market. Despite the elevated vacancy rate, Lakeland's industrial market is still very healthy as this rate is tied to the net volume in new industrial space being permitted and constructed. In that same period, Lakeland saw 473,955 square feet of new industrial space completed, and another 156,386 square feet permitted and under construction.

Lakeland's consistent demand can be partially attributed to its historically attractive lease rates. However, after several years of steady interest and activity, lease rates are increasing with FY25 seeing an average asking rate of \$7.59 per square foot, which is the highest rate recorded in the market. This rate is driven by the market demand which correlates with the delivery of new space. Industrial developers continue to have a defined interest in Lakeland and with less new industrial under construction building owners will be focused on prices and leasing already completed projects.

Downtown Activity

Lakeland's downtown continues to grow. After a long period without many significant new multi-family construction projects in and around downtown, Lakeland is seeing new residential projects that support office, retail and entertainment which will add value for the citizens and downtown. In the Garden District, Royal Oak apartments added 22 units and Valencia at the Park added 32, while the nearby Lime Street apartments are planning for an additional 48 units. Demand for multi-family products will bring several new projects that will offer benefits in varying parts of Downtown, stretching its geographic boundaries. On Lake Wire, Prospect Lake Wire completed its first phase which included 300+ new apartments and 15,000 square feet of retail space on the previous Florida Tile site, adjacent to Bonnet Springs Park. Also, on Lake Wire, Peachtree Flats is approved for 84 units which should break ground in early 2026. Also proceeding through the early stages of review is The Thelma, a 200-unit mixed use building with residential, office and retail planned on Massachusetts Avenue, just north of the Lakeland Police Department. Multi-family interests downtown continue to expand as developers explore options for more residential units to accommodate growth and demand.

Functioning as a successful urban area, Lakeland's downtown is hitting every major economic segment with office, commercial, retail, and redevelopment projects all creating opportunities. Supporting job growth downtown, Publix Supermarkets has purchased the former FedEx Building located at 333 E. Lemon Street and is planning a large renovation that will add hundreds

Environmental Scan – Land Development

of new high wage jobs. This acquisition is part of a larger move that will expand Publix's existing IT presence downtown by consolidating the new building with their current operation. The result will be a significant expansion in downtown serving as a downtown IT campus.

Lakeland's downtown is set up to offer a variety of mixed-use options utilizing the city's various shopping, dining, and cultural amenities. For years, multi-story buildings were utilized as retail and office components, standing as a crucial measure of the city's economic health. With both residential and office growth occurring downtown, and several historic buildings being purchased/leased and renovated, it is anticipated that this growth will reveal a new wave of development and redevelopment opportunities that will continue to inspire Lakeland's changing urban core. Recognizing the community's interest in redevelopment activities and the resurgence of neighborhoods, Lakeland continues to do well within several specifically targeted areas. Property acquisitions throughout the city's central core have begun to bring a pattern of change. Residential demolition and infill opportunities have brought new businesses, owners, and families into previously established neighborhoods while commercial, office, and retail activities are bringing about new jobs and industry. This rise and success of redevelopment activities is a trend that will endure. With well-designed neighborhoods and geographically significant areas with character and charm, redevelopment offers several opportunities that are certain to preserve and enhance certain targeted commercial corridors and residential neighborhoods by providing additional economic stability from within.

Population

The City of Lakeland's population is growing at a very rapid pace despite global conditions. In 2025, the University of Florida's Bureau of Economic and Business Research (BEBR) estimated Lakeland's population at 124,725 and Polk County's at 845,400. By all accounts, Florida's population is growing by nearly 1,000 residents per day. BEBR estimates that Florida's 2025 population of 23,358,500, grew by 1,820,316 from 2020, ranking the state of Florida as the 3rd most populated in the US. Lakeland's growth runs parallel with the state with an annualized growth rate of approximately 1.8% since 2010. With regards to Lakeland Electric's service territory, for 2024, its population is estimated at 316,175 which represents a 2.8% annual increase from the previous year's estimate of 307,320. The increase is in line with expectations and demonstrates that residential growth inside the City limits is on pace with new construction starts in unincorporated areas which are located within the Lakeland Electric service territory.

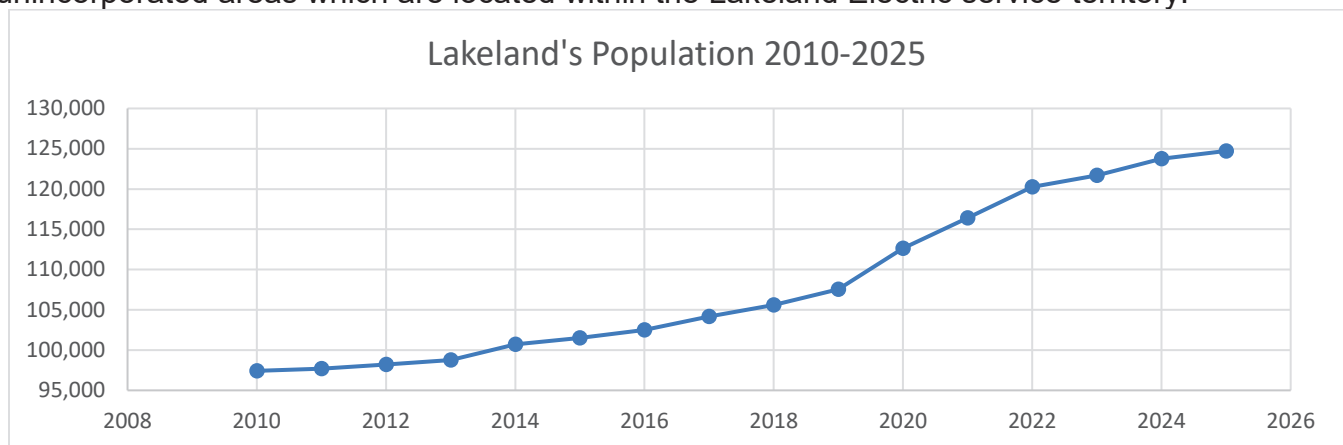


Figure 37: Lakeland's Population Growth

Environmental Scan – Population and Employment

Local Employment

Existing and new companies in Lakeland are helping to fuel the City's growing population, which has a direct correlation with employment opportunities and the local unemployment rate. The impacts of the global pandemic have caused unemployment rates to continue to fluctuate from 2019-2021. With a stable and active job market, Lakeland's monthly unemployment rate began FY25 at 4.2% in October of 2024 before gradually increasing to 4.9% during the summer. The relative consistency seen in local unemployment figures also mirrors the state and national economy as it is tied to the state's economic outlook. Closing out FY24 just below 4.5%, Lakeland's month-over-month unemployment rate was balanced by job growth that kept pace with the City's population growth.

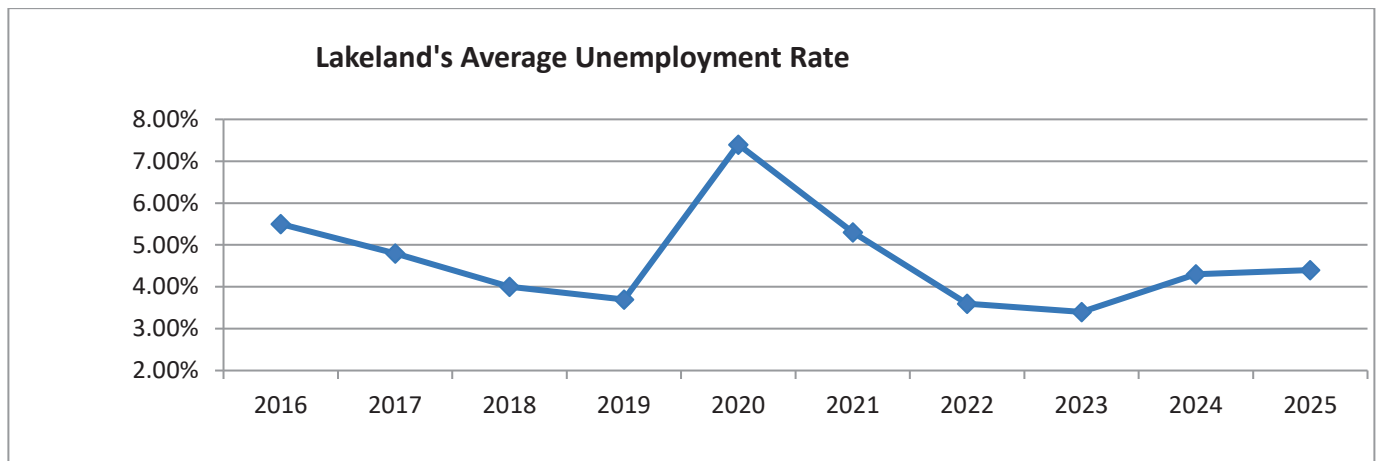


Figure 38: Unemployment Rate Lakeland

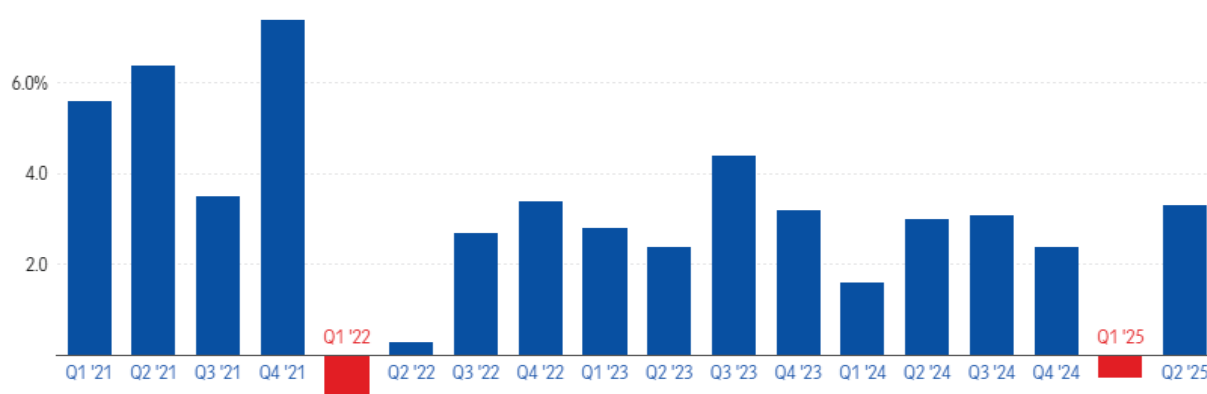
Complimenting Lakeland's expanding population, the City's month-over-month labor force for FY25 experienced a minor decrease, starting at 53,988 and ending at 54,758. This is better illustrated by tracking the actual number of unemployed persons within the workforce. In FY25, Lakeland began the year with a monthly October unemployment rate of 4.2% and 2,276 individuals within the local workforce seeking work. Prior to the close of the fiscal year, unemployment rates had increased to 4.9% with 2,656 individuals unemployed and actively seeking work. This neutrality illustrates Lakeland's economic stability as determined by job growth compared to population. As new companies locate, and existing ones expand and grow their workforces, new jobs are required. These new jobs help balance available opportunities for residents, thus allowing the City's overall unemployment rate to remain stable and low. For FY26, Lakeland's unemployment will continue to remain steady with strong economic performance and growth keeping annual unemployment rates below or near 5%.

Environmental Scan – Population and Employment

The National Economy

The U.S. economy continues to show strength in 2025 despite a negative GDP in the 1st quarter of the year. After 10 quarters of positive growth, the economy dipped to start the year as a result of increases on imports and a decrease in government spending. The previous year was one that was supposed to be the year of an impending recession, after sharp increases in interest rates, impending tariffs and a dramatic spike in inflation. Despite that, 2024 closed with more jobs than workers and a strong stock market which has led economists to question if the U.S. had already achieved the “soft landing” that had been projected. The most essential measurement for the U.S. economy is the gross domestic product (GDP), which is the broadest of all economic indicators and is the standard for the Federal Reserve’s interest rate policy. After registering a decline in the 1st quarter of 2025, consumer spending helped rebound the 2nd quarter GDP to an annual rate of 3.3%. The increase in GDP can be attributed to wage and personal income growth which in turn contributed to increases in consumer spending, private inventory investments, and fixed non-residential investments. With the impacts and longevity of tariffs still unknown, the economy will continue on-pace for the remainder of 2025 into 2026, with quarterly GDP remaining positive with an anticipated range just under 2%.

Quarterly GDP Growth



Source: Bureau of Economic Analysis.

Figure 39: Real GDP, Quarter 2, 2024

An active year to close 2025 is expected with many external factors such as the slowing of inflation, record high stock and home prices, and anticipated interest rate cuts all providing a boost of optimism that could keep the economy positive. Balance those positives with the unknown long-term impacts of new tariffs, declining international investments and downward adjustment of the new jobs being added to payrolls. The result could be more vulnerable economy than previously thought. Inflation has been one of the biggest stories of 2024 as consumer prices rose by 9% annually, which measured the highest in nearly four decades. Reductions in prices have begun to surface and core inflation is registered 2.9% in March of 2025, which represents a 55% decrease from the same period in 2022. With inflation beginning to ease, there are concerns about the anticipated rate cuts that will be initiated by the Fed. Inflation appears to be high enough to warrant multiple rate cuts without an over correction. An unbalanced mix of decreased inflation and swift rate cuts could have an adverse economic impact, delaying the growth that has been projected. Leading into Q3, 2025 the Fed could be calling for just one or two ¼ point rate adjustments which could drop mortgage rates back into the 5.0% range.

Environmental Scan – Population and Employment

Consumer spending, which accounts for two-thirds of economic activity, expanded at a 3.7% rate. With core inflation on the decrease, consumer spending spiked to its highest level since the first quarter of 2023. This favorable growth was supported by a 9.6% rise in exports and a noticeable 10.7% increase in business equipment investments. Federal government spending also surged by 8.9%, driven by an expansive increase in defense expenditures. Also, quietly impacting consumer spending, is record breaking credit card debt. Interest rates are up, and banks are further tightening standards making it harder for consumers to catch up much less get ahead. Inflation may be declining, but the labor market looks to be cooling into 2025. Annual wage growth has stabilized and is expected to drop slightly from 3.8% in 2024 to 3.7% in 2025, which is noticeably higher than the per-pandemic average of 3%. Consumer spending is predicted to increase gradually in 2025, with moderating inflation, interest rate cuts across major economies and rising real disposable incomes contributing to a more optimistic outlook.

Chart 1. One-month percent change in CPI for All Urban Consumers (CPI-U), seasonally adjusted, May 2024 - May 2025
Percent change

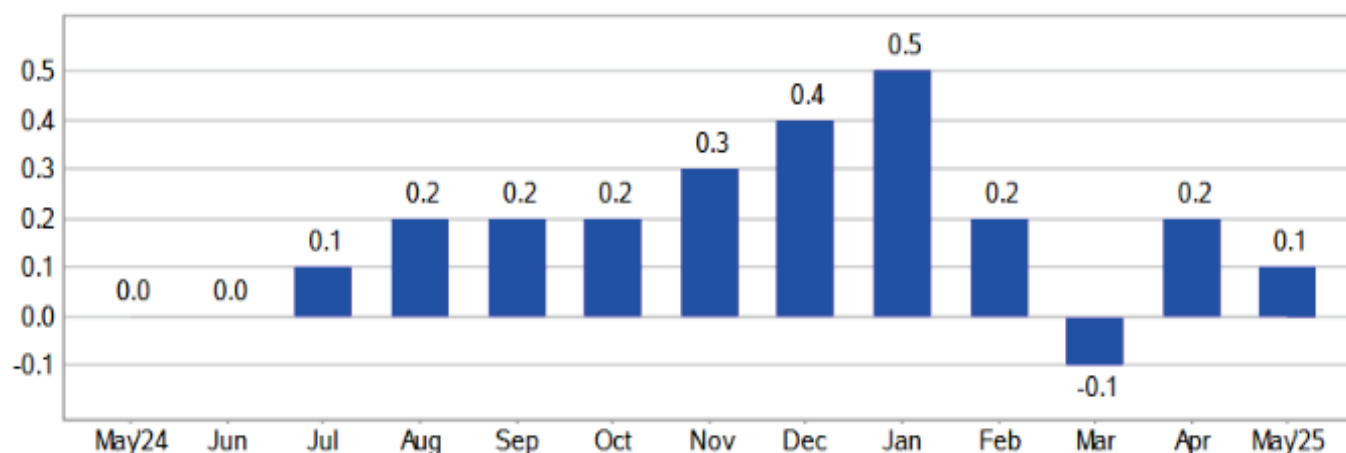


Figure 40: Change in CPI by Month

National Employment

After the dramatic spike in unemployment associated with the sudden eruption of the COVID pandemic in 2020, employment numbers began to recover quickly in 2021. Since that time, the U.S. unemployment rates have held relatively steady at and below 4% average. Throughout 2025 the month-over-month rate has hovered between 4% and 4.3% with the highest month being August at 4.3%. With an extended period of low unemployment, the job market is starting to slide as payroll growth slows along with the workplace stabilization. Our aging workforce has begun to impact the labor force as older Americans are aging out in larger number than generationally younger replacements. The general state of the economy should support an expanded workforce as we generally have more jobs than available workers. The labor market in 2025 was better than originally thought and 2026 may see continued strength. It is predicted that job gains will be positive and will average just around 100,000 per month, which is a touch below the previous year's average of 180,000. Understanding where strengths exist, the U.S. unemployment rate will increase but will remain historically low, with an annual average staying at or below 4.5% for 2026.

Environmental Scan - Economy

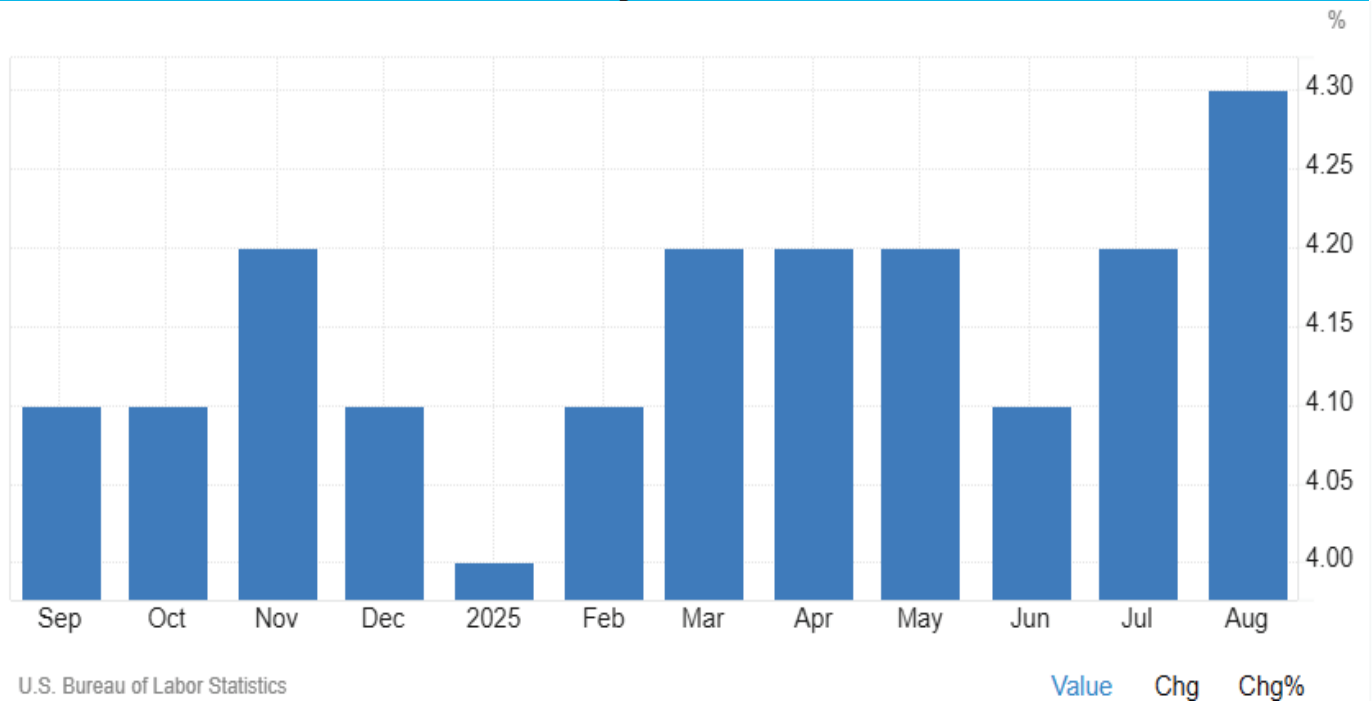


Figure 41: National Unemployment Rate by Month

Summary

Overall, there is a general feeling that the economy could cool from its current swift pace. Growth in the US is modest, and global inflation has begun to slow at a marginal pace, though the path to disinflation is uneven throughout many countries and regions. Recognizing that, forecasters believe that 2026 will be a good performing year, with similarities to that of 2025. It is believed that U.S. GDP will continue its positive streak with forecasted growth to remain just around 2% for 2025. Despite conditions, many external factors may continue to play a role in the progress that is anticipated. Inflation peaked and is dropping, but that reduction appears to have come without a significant change in the demand for consumer goods. Based on that, economists predict an increase in consumer spending for 2025, albeit with some caution as tariffs may inflate prices on some goods which could weaken short-term consumer confidence. The labor market is cooling as new job creation has slowed compared to the booming post pandemic years. Despite that, wage growth continues to be solid and overall unemployment rates remain at or below 5%. The U.S. will benefit from surges in both labor productivity and available labor. With this steady job growth and an unemployment rate just below the 50-year average is anticipated. The Federal Reserve will reduce interest rates in 2026 more in-line with the planned reduction that was slowed in 2025. Promoting disinflation, the Federal Reserve will try to time these additional rate cuts so that they achieve a 4% goal. With this realization and the predicted positive GDP, the US economy will look to expand in 2026. Balancing that anticipated growth, the emerging risks for the new year appear to be related to immigration policies, geopolitics and the potential for new tariffs.

Technology

The Department of Information Technology (IT) stands ready to serve as a technology leader, expert, and trusted partner with strategic objectives that align with business and departmental goals, resulting in world-class municipal services in support of our community. The City of Lakeland IT staff are among the finest technology professionals in the industry, with the skills, knowledge, and experience to successfully accomplish our mission.

The Information Technology guiding principles for 2026 are carried over as follows: 1) Internet is the network 2) Cloud is the data center 3) Any device is a work device 4) Identity is the perimeter. Our guiding principles will help us align to the 2026 trend landscape listed below. Therefore, allowing IT to stand with poise and posture to meet current and future demands to ensure we keep pace with the evolution and progression of technology, innovation, and cyber security landscapes.

2026 Trends:

- Artificial Intelligence (AI)
 - Integrated solutions (MS Copilot)
 - Platform Solutions (ChatGPT, Gemini, Perplexity)
 - Applications/Systems specific (Maximo, Oracle, GIS)
- Cybersecurity and Risk Management
 - Governance – Policy review & updates
 - Training and awareness
 - Zero trust
- Modernization
 - Legacy platform renovation
 - Process improvement (On/Off Boarding, Work Intake)
 - Service delivery (dashboard, reliability, availability)
 - Digital services (focus on data)
- Cloud Services
 - Cloud smart (clouds integration)
 - Scalability and elasticity
 - Service model options
- Identity and Access Management
 - Access control
 - Authentication
 - Authorization
 - Credentialing

A Snapshot of Lakeland's Budget

The City of Lakeland provides a wide variety of services to the citizens of Lakeland. In many cases, the nature of these services accommodates recovery of the operating and capital costs associated with those services, in the form of a user charge levied against the users based on actual consumption. Examples of these are electric, water, wastewater, and solid waste management services, stormwater management, a parking system, and a public golf course. These are referred to as “enterprise” services. The revenues and expenditures associated with providing each of these services, including any capital costs associated with constructing the facilities needed to support those services, are budgeted in separate “funds” – one Enterprise Fund for each type of service.

Other services, such as the provision of public safety, transportation systems, and leisure activities do not lend themselves to the recovery of the underlying costs directly from the users of those services. Accordingly, the day-to-day operating costs associated with these services are generally financed from generic revenue sources such as property and sales taxes. These are referred to as “general governmental” services.

The day-to-day operating costs and the revenue sources that finance all those general governmental services are budgeted in the General Fund. Any costs associated with capital improvements related to general governmental services, such as the construction of parks, building facilities, roadways, and major equipment purchases are budgeted separately from the day-to-day operating costs in two funds, the Transportation Fund and the Public Improvement Fund. Also, separately budgeted are the revenues and expenses associated with services that are provided by City departments for the exclusive benefit of other departments. This includes certain “centralized” services such as Fleet Management, Purchasing and Warehousing, Facilities Maintenance, and Information Technology. These individual services are budgeted in what is referred to as “Internal Service Funds”.

As with any enterprise, a major concern is cost control. The City of Lakeland is committed to providing quality services at a reasonable cost. One of the best measures of whether that goal is being attained is a comparison of fees charged by Lakeland, in the form of utility rates and tax rates, compared to other similar municipalities.

To obtain a “snapshot” of Lakeland’s budget, the table on the following page is prepared each year. It represents a compilation of the total annual amount of taxes and fees that are collected from a typical residential homeowner in Lakeland, in exchange for the services provided. This table combines the cost of all the services provided by the City, across all the individual Funds, into one column of data. Included in this chart is a comparison of those same taxes and fees collected by other similar city governments in the State of Florida.

For each city in the chart, the category of “Utilities” represents the cost of electric, water, wastewater, and solid waste services, based on consumption volumes typical for the average residential customer of Lakeland. In cases where the electric utility in a compared municipality is not owned by the local government, the rates charged by the private company that serves that municipality are used.

Financial Health

Overall, Lakeland compares favorably to the other cities in this survey. At a property tax millage rate of 5.4323 mills, Lakeland's property tax burden is among the lowest in the State of Florida.

In addition, Lakeland's relative cost of electric power has us positioned as one of the lower-cost utilities in the state, which has been aided by the significant decrease in the cost of natural gas. For the municipalities in this sample, the combined annual cost of services in Lakeland is lower than the average for the group.

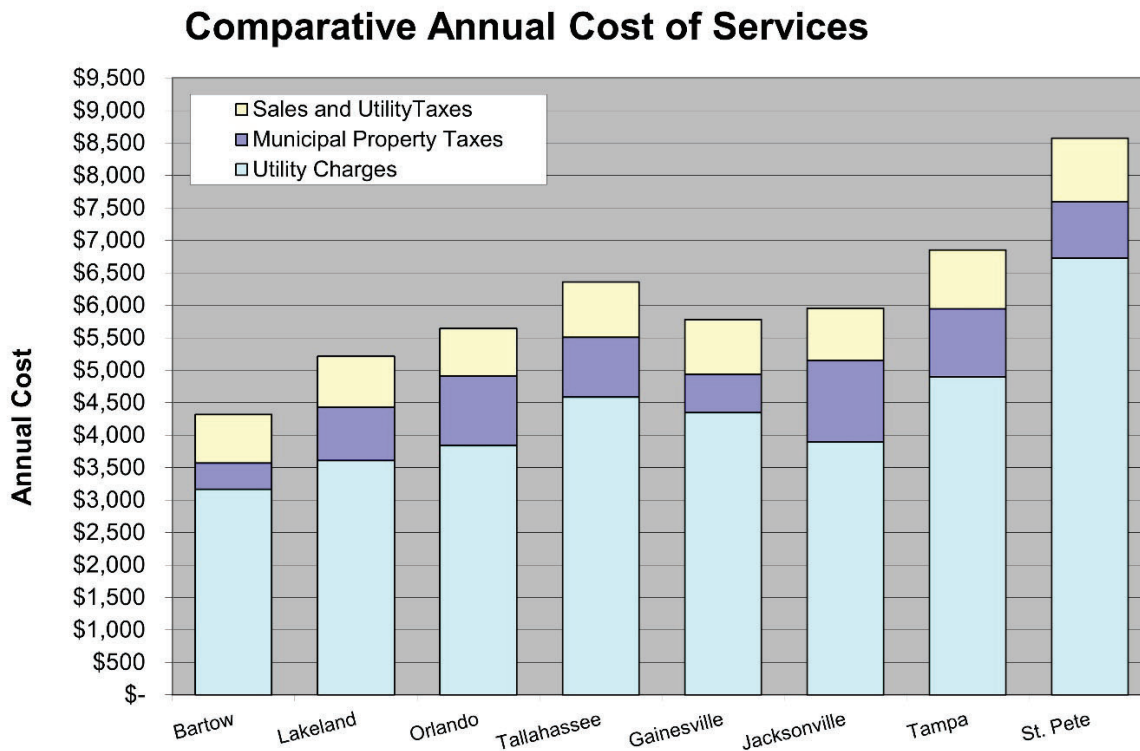


Figure 42: Comparative Cost of Services

Three-Year Financial Forecast

A Three-Year Financial Forecast tool is used to determine what level of risk we face over the next few years, in our ability to pay for the services we provide, if we take no positive action to increase revenues or decrease costs. Revenues are projected at conservative levels over the period and are compared to estimated cost increases in payroll, operating expenditures, and capital outlay. Since many of our expenditure increases are fixed and predictable, the main variables are the rate of increase in existing revenues and new programs or projects planned over the forecast period. Typically, future years show a deficit of revenues over expenditures.

The purpose of this financial exercise is to prepare for future challenges, so it is always conservative in outlook. As we map out our financial and operating strategies, we will use the model to determine the potential impact of decisions. Using this tool will help keep us focused on long-term solutions, rather than short-term "fixes" which could lead to negative financial impacts in future years.

Revenue Sources

The City of Lakeland relies on a variety of revenue sources to finance the cost of services provided to its citizens. Some of these revenues can be directly associated with the cost of specific services. Examples include the user fees charged for electricity, water, wastewater, and solid waste collection services, use of parking facilities and certain fees for recreational facilities including the City-owned golf course. The amount charged increases or decreases based on the volume of services provided, for example electric revenues are based on an amount per kilowatt-hour (kWh). For these services, the intent is that 100% of the cost of providing that service is recovered through the imposition of this user fee.

Other governmental revenue sources cannot be related directly to underlying services, primarily because the services do not lend themselves to cost recovery using a direct user charge. Examples are police and fire services, maintenance of roadways and parks, libraries, etc. These public services are financed through a variety of “generic” revenue sources including property, sales, and utility taxes, and state and local grants. The City of Lakeland also relies on the profits earned by the Electric, Water, Wastewater, and Solid Waste utility operations as a source of revenue to finance these same general governmental functions.

Because of the relatively large annual percentage increases in taxable values, the significance of this revenue source as a percentage of the General Fund budget had been growing. The impact of property tax reform starting in FY2008 and the subsequent reduction in property values, resulting from the economic conditions, has reversed that trend somewhat. The proposed millage rate for FY2026 is 5.4323, remaining stable from FY2022.

Public Service Taxes, Franchise Fees, and Communications Services Tax

The City levies:

- A 10% Public Services Tax on the purchase of electricity, metered natural gas, liquefied petroleum gas (metered or bottled), manufactured gas (metered or bottled), and water service within the municipality.
- A tax on fossil fuel oil in the amount of 4 cents per gallon.
- A Communications Services Tax applies to telecommunications, video, direct-to-home satellite, and related services. Communication services, except direct-to-home satellite services, are subject to a combined rate of 7.44%. Direct-to-home satellite service is subject to a combined rate of 11.44%.
- The city has extended a franchise agreement to Peoples Gas System (a division of Tampa Electric Company) to distribute metered gas within the city limits. The franchise agreement calls for a payment to the city equal to 6% of monthly gross revenues.

Half-Cent Sales Tax Revenues

County and municipal governments in Florida are entitled to a distribution equal to 9.653% of total sales tax proceeds attributable to sales within each county. Those revenues are shared between the county government and each of the municipal governments within the county. Effective July 1, 2004, this revenue source decreased based on the State of Florida’s change in funding procedures related to the state-run court system. This decrease was intended to be offset by increases in the amount of State Revenue Sharing funds disbursed to cities and counties.

Revenue Sources

State Revenue Sharing Revenues

The State of Florida distributes revenues to each county and municipal government based on a Revenue Sharing act adopted in 1972. At one time, this distribution was based on the dollar value of cigarette taxes collected within each county, however, the methodology was changed in FY2000 to remove the cigarette taxes as the basis for the distribution, and now the basis for this distribution consists of a stated percentage of the general state-wide sales, use, and other taxes. This calculation is performed by the State Department of Revenue, based on population data provided by each county. This revenue source has been relatively flat over the past ten years.

Business Tax Revenues

The City issues receipts to all commercial business enterprises located within the city limits. A fee is assessed to each user, based on a predefined fee schedule that considers the type of business conducted and the volume of business conducted. By state law, the rates charged per the adopted fee schedule may be increased every other year, in an amount that does not exceed 5% per receipt.

Building Permit and Inspection Fees

Permit fees are issued for construction/renovation occurring within the city limits. Separate permit fees are levied for landscaping, building, plumbing, electrical, and other mechanical improvements. This fee is intended to cover the cost of inspections performed by building inspectors employed by the City.

Federal, State, and Local Grant Revenues

The City applies for grants from various federal, state, and local agencies to help finance specific operating costs. In recent history, most of these grants have been to hire additional police officers. These grant programs typically reimburse the City for a stated percentage of specific program costs. This revenue source has been declining rapidly as the federal government scales back its funding for law enforcement.

Charges for Service Revenues

Charges for services represent user fees assessed directly against the users of municipal services. The most significant of these are parks and recreation fees. These revenues consist of facility rental fees, recreational class/program fees, tennis and swimming fees, and parking and expense recovery fees related to the Detroit Tigers major and minor league activities at Joker Marchant Stadium. This category of revenues also includes a variety of other fees as follows:

- Lot clearing and cleaning
- Building demolition
- Sales of fire inspection permits
- False alarm fees
- Reimbursement for overtime services provided by the Lakeland Police Department, established in conjunction with the collective bargaining agreement with the police union
- Wrecker service permitting fees
- Public records copying
- Zoning fees
- Cemetery fees

Revenue Sources

Fines and Forfeits Revenues

This category consists primarily of the proceeds from fines issued for motor vehicle traffic infractions. Also included in this category:

- Revenues that pass through the city and are paid to police officers who have achieved certain levels of higher education as supplemental compensation
- Proceeds from confiscated cash and property seized by law enforcement agencies
- Collection of fines levied by the City's Code Enforcement Board

Miscellaneous Revenues

Most of the revenue included in this category represents investment income earned on working capital held by the General Fund and the various restricted sub-funds maintained within the General Fund:

- Hollis Gardens Maintenance Trust Fund
- Law Enforcement Trust Fund (confiscated property)
- Recreation Facilities
- Cultural Activities Reserve

This category also includes:

- Proceeds from the sale of cemetery lots
- Contributions and donations from private entities
- Cost reimbursements collected from other City funds/departments

Gasoline Tax (1 Cent Municipal Fuel Tax) Revenues

The amount of this tax is equal to 1 cent per gallon of gasoline sold within the municipal limits, less an administrative fee (retained by the state) not exceeding 2% of the gross proceeds of the tax. The proceeds of this tax shall be used for the purchase of transportation facilities, roads and street rights-of-way, construction, reconstruction and maintenance of roads, streets, bicycle paths and pedestrian pathways, adjustment of City-owned utilities as required by road and street construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend the funds received under this section in conjunction with other cities, counties, the state, or federal government in joint projects.

Gasoline Tax (9th Cent Fuel Tax) Revenues

This is an optional tax, levied by the county and shared with municipalities within the county, based on an inter-local agreement. Per the inter-local agreement, the distribution formula is weighted 50% towards the ratio of each municipality's population to total county population and 50% towards the ratio of each municipality's lane miles to total county lane miles.

6 Cents Local Option Fuel Tax Revenues

This is an optional tax, levied by the county and shared with municipalities within the county, based on an inter-local agreement. The distribution formula is identical to that used for the 9th cent fuel tax. The eligible uses of these funds are also identical to those of the 9th cent fuel tax.

Revenue Sources

5 Cents Additional Local Option Fuel Tax Revenues

This is an optional tax, levied by the county and shared with municipalities within the county, based on an inter-local agreement. The distribution formula is identical to that used for the 9th cent fuel tax. The proceeds of this tax shall be used for “transportation expenditures” needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity, and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures of this revenue source shall not include routine maintenance of roads.

Historical Revenues

Historical Revenues

A historical look at the Governmental Activities Tax Revenues by Source is included in the chart below.

CITY OF LAKELAND, FLORIDA

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE (UNAUDITED) LAST TEN FISCAL YEARS (accrual basis)

State Shared Revenues

Fiscal Year	Property Tax	Utility & Communication Service Tax	Motor Fuel Tax	Franchise Tax*	Local Business Tax*	Half Cent Sales Tax	State Revenue Sharing	Mobile Home License Fees	Alcoholic Beverage Tax	Firefighters' Compensation Tax	SHIP	Total
2024	\$ 55,881,984	\$ 18,108,409	\$ 6,674,427	\$ -	\$ 1,625,551	\$ 9,570,235	\$ 4,732,375	\$ 283,394	\$ 129,196	\$ 78,635	\$ 1,210,654	\$ 98,294,860
2023	49,787,941	17,320,554	6,738,054	-	1,845,176	9,633,865	4,722,607	276,908	121,188	75,766	436,465	90,958,524
2022	43,213,083	16,579,916	6,400,414	-	1,712,338	9,136,337	4,275,929	295,898	106,153	75,427	62,000	81,857,495
2021	46,338,892	16,080,526	6,112,157	296,954	-	8,110,355	3,358,557	273,521	117,189	65,512	-	80,753,663
2020	43,066,426	15,814,492	5,802,331	221,492	-	6,894,873	2,764,644	267,367	111,735	74,119	-	75,017,479
2019	40,355,438	15,436,866	6,060,873	265,961	-	6,997,382	2,943,228	260,395	92,373	70,124	-	72,482,640
2018	37,045,511	14,758,072	5,828,014	247,128	-	6,586,865	2,805,371	246,617	88,162	64,346	-	67,670,086
2017	33,362,591	14,735,018	5,584,212	234,659	-	6,292,201	2,699,611	232,445	93,563	69,520	-	63,303,820
2016	30,912,106	14,831,215	5,436,168	242,656	-	6,202,015	2,550,919	217,330	86,116	36,740	-	60,515,265
2015	23,935,374	14,644,431	5,214,687	225,994	-	5,656,163	2,443,691	208,150	89,776	58,355	-	52,476,621

Source: City of lakeland Annual Report

*Effective FY22, franchise fees are classified as permits, fees, and special assessments; and occupational licenses are classified as local business taxes.

Figure 43: Governmental Activities Tax Revenues by Source

Debt Management Overview

Debt Management Overview

For the purpose of funding capital improvements to City facilities and infrastructure, the City of Lakeland (the “City”) incurs long-term debt either in the form of bonds or notes issued directly in the name of the City, direct loans from banks, or other loans obtained from pooled debt programs managed by third parties. The City also funds a significant amount of capital improvements through “pay-as-you-go” cash financing. Pay-as-you-go financing comes from cash outlays of various revenues including state and federal grants, impact fees, certain lease payments, and other operating revenues, particularly those of the City’s utilities. As of September 30, 2024, the City had outstanding long-term debt of \$761.3 million.

Purpose of Debt

Debt issued by the City is incurred to fund capital improvements to three major categories of assets: the electric system, the water and wastewater system, and all other projects. Some 65% of the City’s outstanding debt funded electric system improvements. Water and wastewater projects make up another 13%, while all other uses account for the remaining 22% of outstanding debt.

Electric system improvements include construction, purchase and conversion of generating assets, environmental projects, renewal, replacement and expansion of the transmission and distribution network, and numerous other projects. Water and wastewater improvements include construction and improvements to water and wastewater treatment systems and replacement and expansion of distribution and collection networks. All other projects encompass a variety of governmental and development projects, including improvements to and/or expansion of the City-owned baseball Spring Training complex, Lakeland Linder International Airport, the RP Funding Center, local roads, public safety facilities, and parks and recreation facilities.

As shown, some 78% of the debt incurred by the City is for the provision of basic utilities, e.g., electricity, water, and wastewater. The City operates a municipally owned electric system, including power generation as well as transmission and distribution. In many communities, these services are provided through private investor-owned utility companies. In those communities, the debt used to finance electric utilities would appear in the financial statements of the private corporations, not those of the city. Because the City of Lakeland owns and operates the electric utility, it incurs a much larger amount of debt than most other cities of comparable size.

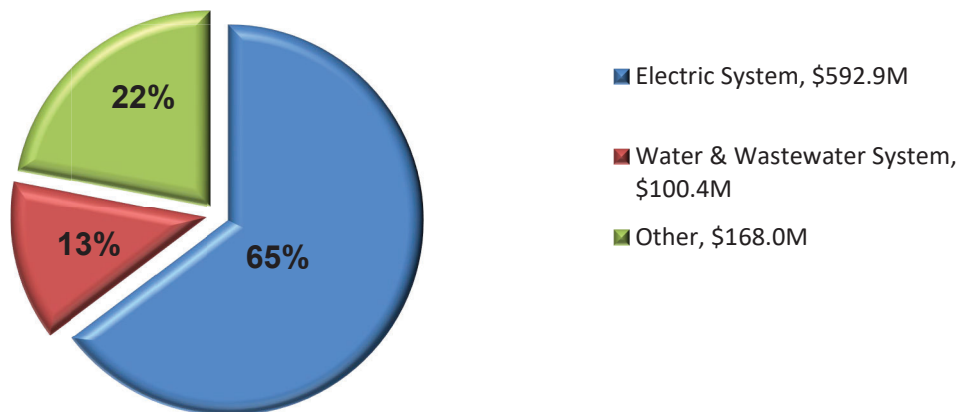


Figure 44: Outstanding Debt by Use

Debt Management Overview

Types of Debt

The City's long-term debt consists primarily of revenue debt. Revenue debt is issued under trust indentures that specify the security for and specific source of repayment for the debt. City debt is issued in one of two forms, bonds or loans. Bonds are formal borrowings issued publicly through Wall Street to investors. The City's loans consist of certain bank loans and leases which are negotiated directly with lenders, and monies borrowed through the State Revolving Loan program. As of September 30, 2024, the City had \$567.5 million of bonds outstanding (75%) along with \$193.8 million of loans or leases (25%).

The City of Lakeland has three distinct revenue debt programs which are summarized in the table below. Revenue debt consists of a promise to repay bonds from a specified revenue stream. As shown, the overwhelming portion of the City's revenue debt (\$689.4 million or 78%) is utility system related. It is user-based debt, issued for utility system improvements and repaid from the fees charged to the users of those utilities. These forms of debt are not subject to specific legal debt limits but are instead limited by the competitiveness of the rates and charges which must be imposed to repay the debt and rating agency criteria related to such systems.

In contrast, general obligation debt entails a promise of the "full faith and credit" of a governmental entity and a requirement to repay any such debt from all available revenues, including the use of the entity's taxing power. In Florida, local general obligation debt requires voter approval through a referendum. Florida Statute does not provide any limits on the amount of general obligation debt a city may issue. The City's Charter does provide for a limit on the issuance of general obligation debt equal to 17% of the assessed value of the taxable real estate in the City. For FY2024, that limit would have been approximately \$1.814 billion. However, the City has not had any general obligation debt outstanding since 1971.

City of Lakeland Revenue Bond Programs 9/30/2022				
Type	Source of Repayment	Amount Outstanding	Outstanding Through	Interest Rate [b]
Energy System [a]	Rates, fees, charges and other operating revenues of the electric system – primarily payments from electricity customers	\$477.4M	2048	2.00% to 5.25%
Water and Wastewater System [c]	Rates, fees, charges (including impact fees) and other operating revenues of the electric system – primarily payments from water and wastewater users	89.7M	2044	0.00% to 2.96%
Capital Improvement [d]	Non-ad valorem revenues from any source legally available (not including ad valorem taxes on real and personal property), subject to availability and appropriation	194.2M	2040	1.75% to 6.03%
[a] Does not include \$15.6M allocable share of pension related debt. [b] Coupon rates; effective yields differ due to original issue price and/or federal subsidies. [c] Does not include \$5.5M allocable share of pension related debt and \$5.2M of debt issued as Capital Improvement Bonds. [d] Includes \$62.0M of pension related debt, including shares allocable to the Electric and Water & Wastewater systems.				

Figure 45: Revenue Bond Programs

Debt Management Overview

Debt Trends

Overall Debt: The City's outstanding debt in FY2024 totaled \$761.3 million, a decrease of \$16.9 million (2.2%) from the previous year due to principal repayments. A significant increase in the City's outstanding debt (\$144 million) occurred in FY2001 when the City issued bonds to fund the conversion of one of the Electric Department's major generating assets. Similarly, between FY2019 and FY2024, City debt increased by \$165 million, which funded the purchase and construction of new generating capacity for the electric system and various improvements at the City's airport.

In addition, during FY2020, the City issued \$81 million of Pension Liability Reduction Notes. (See "Recent Debt Management Activities")

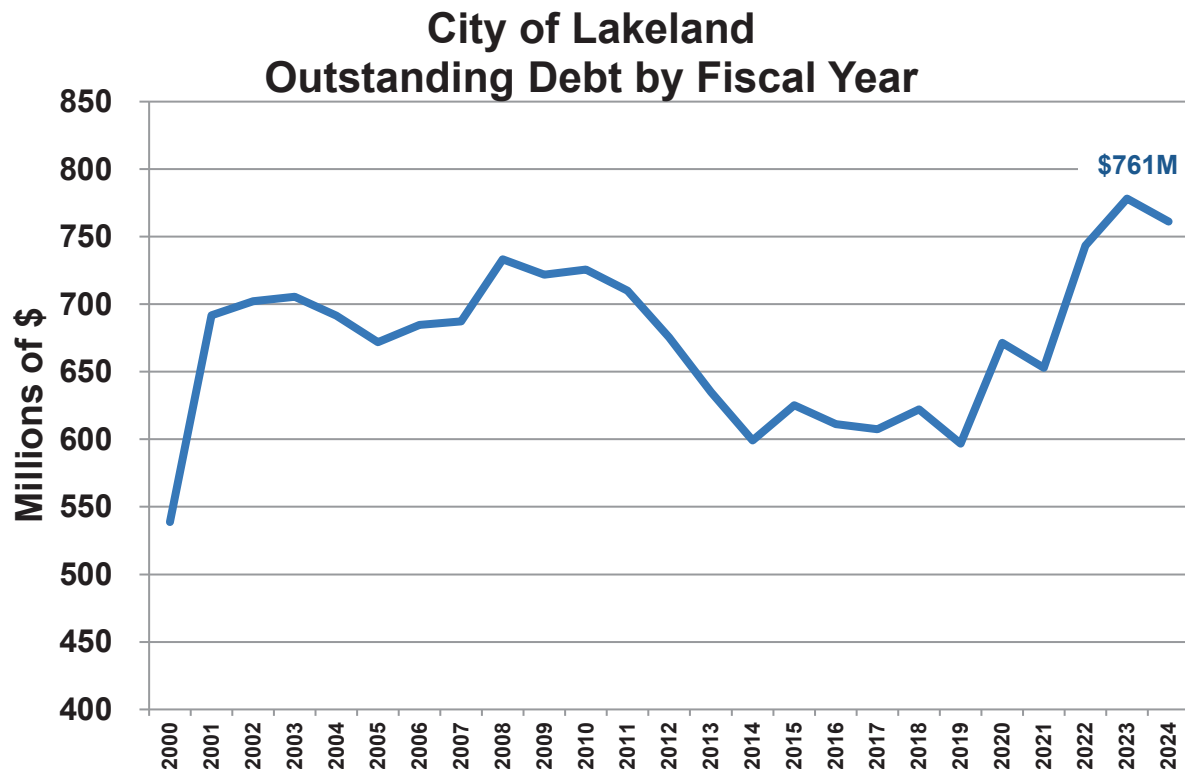


Figure 46: Outstanding Debt by Fiscal Year

Other Measures of Debt: Over the last decade, the Lakeland area has experienced substantial development and population growth. Although the dollar volume of debt outstanding is important, other normative measures, such as debt per capita (per person) and debt as a percentage of personal income, provide a more accurate gauge of an area's debt burden. Debt per capita measures debt against the size and growth of the population served. Debt as a percentage of personal income measures outstanding debt against an area's ability to pay for projects. As shown on the following page, Lakeland's debt per capita has declined by 25% since peaking in 2002, reaching an estimated \$6,019 per person in FY2024. Debt per capita has increased since FY2019, due to the projects noted above.

Debt as a percentage of the area's annual personal income declined by 58% since peaking in FY2002, dropping to an estimated 13.3% as of FY2024. While overall debt and debt per capita has gone up since FY2019, debt as a percentage of personal income has continued to decline due to economic growth in the Lakeland area.

Debt Management Overview

Debt Trends (continued)

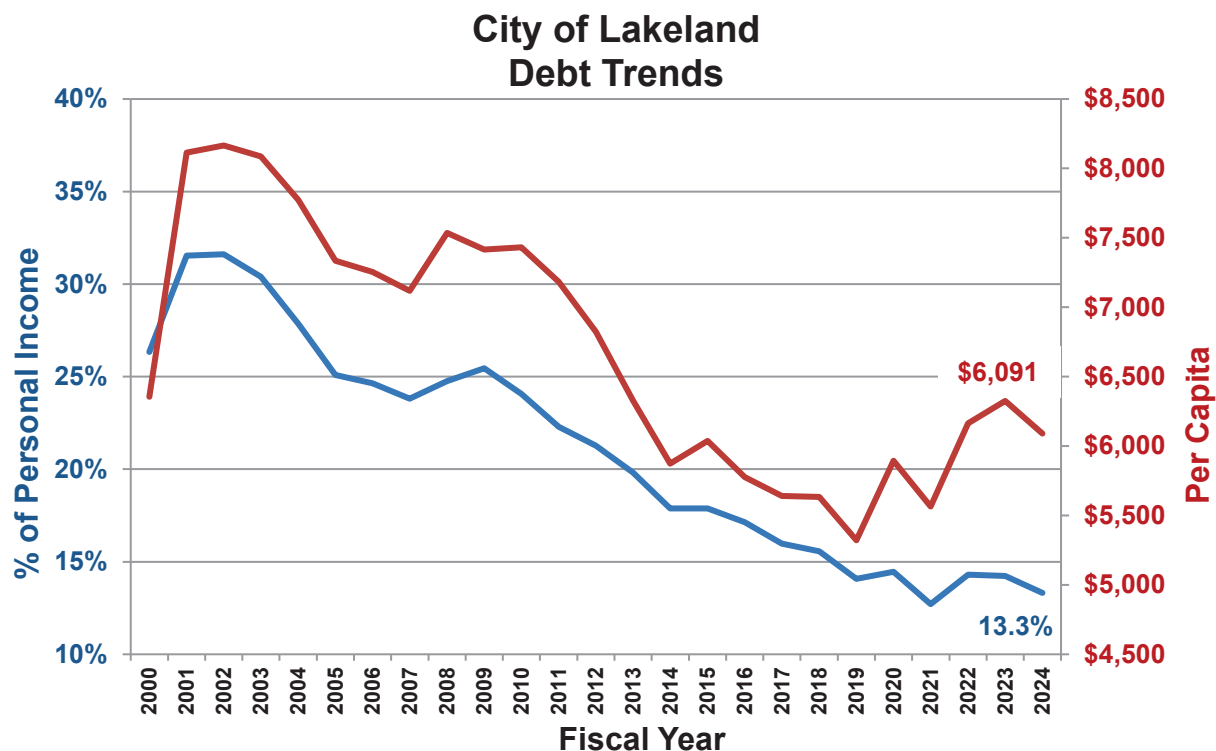


Figure 47: Debt Trends Graph

As noted, most of the City's debt has been incurred to finance electric system improvements. In other communities, these types of projects are financed through investor-owned utility companies. As such, any debt incurred to finance projects would not appear on that city's books. Similarly, few communities have issued notes to reduce their unfunded pension liability. Instead, they carry that obligation as a liability but not as formal debt. If Lakeland's electric system debt and the City's pension notes are excluded from the calculations, debt per capita (in FY2024) would drop to \$1,776 and debt as a percentage of personal income would be about 3.9%.

Recent Debt Management Activities

Since the end of FY2019, the City has executed several significant debt transactions.

In October 2019, The City of Lakeland entered into a forward delivery agreement with a bank for the issuance and delivery of the Water and Wastewater Refunding Bond, Series 2021 in the amount of \$28.2 million. The bond, which takes the form of a fixed rate loan, was issued to refund the outstanding Water and Wastewater Revenue Refunding and Improvement Bonds, Series 2012A maturing on and after October 1, 2022. The bonds were issued on October 1, 2021.

In March 2020, the City issued its Taxable Pension Liability Reduction Note, Series 2020 in the amount of \$81,000,000. The Note, which was issued in the form of a bank loan from Toronto Dominion Bank, N.A, is a fixed rate obligation which amortizes over a period of 20 years. Proceeds of the Note were used to reduce the unfunded liabilities in the City's three pension plans. Issuance of the note resulted in net savings in that required contributions to the various pension plans were reduced by amounts exceeding the allocable debt service on the bonds.

Debt Management Overview

During FY2021, the City issued \$45.5 million of Capital Improvement Revenue and Refunding Bonds, in three series. The proceeds of the issuance were used to permanently finance a number of development and rehabilitation projects at the Lakeland Linder International Airport, as well as several other smaller projects in the city. The issue also refunded certain bonds and loans for savings.

In December of 2021 and September of 2023, the City issued a total of \$193.9 million in new electric system debt to fund the construction and installation of approximately 120MW of new generating capacity.

In September 2024, the City issued \$20.0 million of temporary notes to fund additional projects at the City's airport.

Debt Service Requirements

The debt service requirements for all the City's outstanding long-term debt, including both bonds and loans, are shown on the table below.

City of Lakeland Debt Service Requirements (FY2024 ACFR)

<u>Year</u>	<u>Principal</u>	<u>Total Interest</u>	<u>Total</u>
2025	64,366,651	29,386,593	93,753,244
2026	49,428,048	26,832,595	76,260,643
2027	46,968,967	25,010,713	71,979,680
2028	44,586,359	23,371,247	67,957,606
2029	48,293,815	21,913,220	70,207,035
2030-2034	204,276,723	85,365,633	289,642,356
2035-2039	167,230,010	45,914,229	213,144,239
2040-2044	69,096,414	23,002,667	92,099,081
2045-2049	<u>67,535,000</u>	<u>8,104,631</u>	<u>75,639,631</u>
	<u>761,781,987</u>	<u>288,901,528</u>	<u>1,050,683,515</u>

Figure 48: Debt Service Requirements

Debt Management Overview

Ratings & Coverage

As noted, the debt of the city is almost exclusively revenue bond debt, the repayment of which is guaranteed by pledges of specific revenues, as detailed in the previous table. Before such debt can be issued in the capital markets, the creditworthiness of each revenue bond program is typically reviewed by one or more of the three major credit rating agencies - Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

In performing credit assessments of revenue bond programs, rating agencies consider several factors, including the:

- Strength of the legal pledge involved
- Level of rates and charges relative to peers and to the economic base of the service territory
- Overall level of debt outstanding compared to the size of the operation involved
- Size of the entity's capital plan and the likelihood it will have to issue additional debt
- Ratio of net revenues (after paying operational costs) to debt service requirements ("coverage")
- Amount of cash reserves on hand.

After review, the rating agencies assign a letter grade which represents their assessment of the relative creditworthiness of the bond program. For investment grade credits, the scale runs from a low of **BBB** to **A** to **AA** to a high of **AAA**, with either a **+** or **-** added to indicate gradations within each category. As shown below, all the City's revenue bond programs are rated in AA categories, which is very high. These ratings are an independent assessment of the financial health of the business operations involved. Higher ratings also mean that the City will obtain lower interest rates when it issues debt to fund capital projects.

City of Lakeland Revenue Bond Ratings

Type	Moody's	Standard & Poor's	Fitch
Electric	Aa3	AA	AA
Water & Wastewater	Aa2	AA	AA+
Covenant to Budget & Appropriate	Aa2	NA	AA

Figure 49: Revenue Bond Ratings



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Airport

Lakeland Linder International Airport (LAL) is located approximately five (5) miles southwest of the central business district of the City of Lakeland. Classified as a National Airport by the Federal Aviation Administration (FAA) and an International User Fee Airport by U.S. Customs and Border Protection, LAL has emerged as a dynamic aerospace hub in central Florida. In 2024 alone, LAL saw 142,058 landings / takeoffs earning it the position of 21st busiest airport in the State of Florida and 107th busiest airport in the United States.

On June 13, 2025, the airport celebrated Avelo Airlines' one-year anniversary providing regularly scheduled commercial passenger service for the first time in over a decade. Initially serving New Haven, CT, the airline has expanded to serve seven destinations including 1) Grand Rapids, MI 2) Nashville, TN 3) New Haven, CT 4) New York/Long Island, NY 5) Philadelphia/Wilmington, DE 6) Rochester, NY and 7) San Juan, PR.

Supporting infrastructure includes three runways, nine miles of taxiways, aprons / ramps, two million square feet of facilities, a passenger terminal, an air traffic control tower, an aircraft rescue and firefighting station, navigational aids, a U.S. Customs general aviation facility, internal / external service roads, vehicle parking lots, and security infrastructure. Additional support services include 24/7/365 airport operations, air traffic control, and aircraft rescue firefighting capabilities.

LAL's diverse tenants include avionics shops, aircraft exporting / ferrying firms, aviation clubs / organizations, aircraft interior / exterior shops, aircraft maintenance / repair / overhaul (MRO) facilities, aircraft management firms, an aircraft painting company, airlines / air cargo / charter operators, colleges / educational facilities, a defense contractor, fixed base operators, flight schools, governmental agencies, hangar rental facilities, aerospace manufacturing, hotels, restaurants, and a host of other non-aviation tenants. In all, LAL's 65+ businesses and organizations employ 3,000+ personnel which, when combined, contribute \$1.5 billion in annual economic impact to the region.

Several tenants of note include the NOAA Hurricane Hunters, Draken International, Amazon Air, as well as the Aerospace Center for Excellence (ACE) which hosts the nation's second largest aerospace expo each spring as a fundraiser for their year-round educational programs; the SUN 'n FUN Aerospace Expo. Other aerospace events hosted at LAL include pilot fly-ins, collegiate competitions, and summer camps each year.

As an enterprise fund, LAL generates its operating revenues through leasing activities including unimproved ground and airport owned facilities; while additional revenues are generated through parking, ground transportation, fuel flowage and landing fees charged to air carrier customers and airport operators. Future development is guided by the FAA approved Airport Master Plan which outlines additional MRO facilities, ground leases, air cargo operations, and commercial air service as key developmental targets.

Airport – Table of Organization

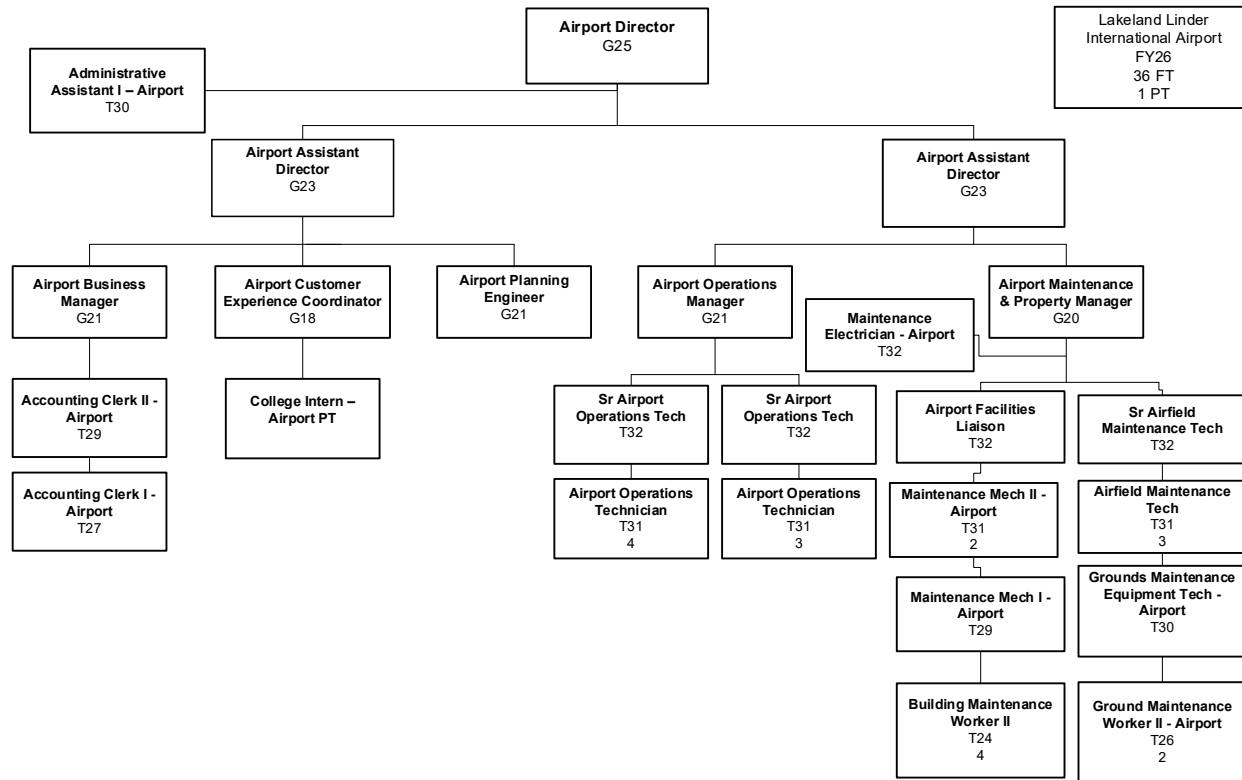


Figure 50: Airport Table of Organization

Airport – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Airport Director	1	1	1	G25	\$134,538.13 - \$215,261.00
Airport Assistant Director	1	2	2	G23	\$106,301.66 - \$170,082.22
Airport Business Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Airport Operations Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Airport Planning Engineer	1	1	1	G21	\$89,335.64 - \$134,004.00
Airport Maintenance & Property Mgr.	1	1	1	G20	\$81,215.00 - \$121,822.51
Airport Customer Experience Coord.	1	1	1	G18	\$67,119.92 - \$100,680.42
Airport Facilities Liaison	1	1	1	T32	\$54,112.47 - \$79,495.25
Maintenance Electrician Air	1	1	1	T32	\$54,112.47 - \$79,495.25
Sr Airfield Maintenance Tech	1	1	1	T32	\$54,112.47 - \$79,495.25
Sr Airport Operations Tech	2	2	2	T32	\$54,112.47 - \$79,495.25
Airfield Maintenance Tech	3	3	3	T31	\$51,535.53 - \$75,708.99
Airport Operations Technician	7	7	7	T31	\$51,535.53 - \$75,708.99
Maintenance Mechanic II Air	2	2	2	T31	\$51,535.53 - \$75,708.99
Administrative Assistant I Air	1	1	1	T30	\$49,082.43 - \$72,104.73
Grounds Maintenance Equip Tech Air	1	1	1	T30	\$49,082.43 - \$72,104.73
Accounting Clerk II Air	1	1	1	T29	\$46,743.48 - \$68,669.53
Maintenance Mechanic I Air	1	1	1	T29	\$46,743.48 - \$68,669.53
Accounting Clerk I Air	1	1	1	T27	\$42,398.33 - \$62,285.87
Grounds Maintenance Worker II Air	2	2	2	T26	\$40,379.21 - \$59,319.11
Building Maintenance Worker II	4	4	4	T24	\$36,625.25 - \$53,804.48
TOTAL FULL TIME EMPLOYEES	35	36	36		
College Intern	1	1	1		
TOTAL PART TIME EMPLOYEES	1	1	1		
TOTAL FULL TIME EMPLOYEES	35	36	36		
TOTAL PART TIME EMPLOYEES	1	1	1		

Figure 51: Airport Positions

Airport – Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>LLIA</i>	\$20,331,612	\$26,697,627	\$26,853,569	\$13,495,657

Figure 52: Airport Budget Summary Expenses

Revenues

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>LLIA</i>	\$20,331,612	\$26,697,627	\$26,853,569	\$13,495,657

Figure 53: Airport Budget Summary Revenues

Airport – Performance Management

Airport Key Success Indicators (KSIs) Linked to City Goals



Infrastructure



Economic
Development



Public Safety



Culture

KSI Measure	Goal Link	Frequency	CY2023 Actual	CY2024 Actual	CY2025 Actual	Chart	CY2025 Target
Economic Impact from Airport Operations	Infrastructure 3, Economic Development 1	CY Annually	\$1,500,000,000	\$1,500,000,000	Not Available	Chart 1	Increase
Jobs Increased on Airport Property (Aviation and non-Aviation)	Infrastructure 3, Economic Development 1	CY Annually	31	109	Not Available	Chart 2	Increase
Private capital investment at Lakeland Linder International Airport	Infrastructure 3, Economic Development 2	CY Annually	\$13,000,000	\$4,200,000 (estimate)	Not Available	Chart 3	Monitor Only
Grant dollars awarded by FAA/FDOT in economic development and expansion projects	Economic Development 3	CY Annually	\$0	\$2,017,257	Not Available	Chart 4	Monitor Only

Figure 54: Lakeland Linder International Airport – Key Success Indicators

Department Objectives – Airport

1. Provide airport funding sources for both operational and capital needs through leasing, maintaining aviation and non-aviation facilities, increasing fuel flowage and landing fees, and securing capital grants.
2. Provide the Lakeland community with a safe, secure, self-sustaining, and convenient airport that promotes compatible economic growth within a dynamic aviation market for both General Aviation and Commercial Passenger Travel.

Airport Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Airport Properties Leasing						
Gross Revenues	1	Annually	\$10,795,000	\$11,139,474	\$11,500,400	\$12,461,562
Square Footage Leased (Aviation Tenants)	1	Annually	730,000	730,000	582,996	582,996
Square Footage Leased (Non-Aviation Tenants)	1	Annually	299,000	299,000	286,167	286,167
Square Footage Vacant (Airport)	1	Annually	21,000	21,000	0	0
Number of Aviation Leases-T Hangars	1	Annually	75	75	75	75
Number of Aviation Leases-Other	1	Annually	46	46	53	53
Number of Non-Aviation Leases	1	Annually	19	19	24	19
Airport Operations						
Air Traffic Itinerant Operations (takeoffs and landings annually)	2	Annually	79,000	80,907	91,779	93,000
Air Traffic Local Operations (takeoffs and landings annually)	2	Annually	64,000	59,342	65,967	68,000
Based Aircraft (Total)	2	Annually	312	302	316	318
Based Aircraft (Jet)	2	Annually	65	40	32	34
Aircraft Fuel Flowage (gallons delivered)	1	Annually	15,883,584	13,425,727	12,124,566	12,402,236
Dollar Amount of Grants Received	1	Annually	\$5,685,535	\$5,194,288	\$7,689,097	\$7,130,170

Figure 55: Lakeland Linder International Airport – Performance Measures

Airport – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Added One (1) Airport Assistant Director of Maintenance & Operations
- Added One (1) Airport Customer Experience Manager
- Added One (1) Airport Planning Manager
- Added One (1) Airport Operations Specialist
- Added One (1) Maintenance Electrician
- Added One (1) Maintenance Mechanic II

Service

- Leased the restaurant space on the second floor of the terminal to SORA Eatery providing meals seven days a week to the community and flying public.
- Added the ride share company Lyft to our growing list of ground transportation concessionaries.
- Launched Hidden Disabilities Sunflower Program and GoodMaps for people with vision and neurodiverse disabilities.
- Installed a Mamava lactation suite, water refill stations, and Aunt Flow feminine hygiene product dispensers improving the customer experience inside the terminal.
- Increased Avelo destinations from one to seven flying twice weekly and one seasonal destination.
- Leased over 16 acres to Arcade Aviation for the development of a heavy aircraft Maintenance Repair and Overhaul (MRO) facility.

ACCOMPLISHMENTS

- One Airport Operations Specialist received the 2024 Florida Airports Council Operations Committee Al Gulamali Award for Airport Operations Excellence.
- Airport Director was named one of the “25 People to Watch in 2025” by Tampa Bay Business Journal.
- Completed and passed the airport’s first TSA audit with zero discrepancies.
- One Airport Operations Coordinator earned their AAAE Airport Certified Employee – Security Certification.
- One Airport Operations Specialist earned their AAAE Airport Certified Employee – Operations Certification.
- Two Airport Operations Specialists completed FDOT pavement assessment training.
- Designed the Double M Aviation Hangar, Kingsky Flight Academy Hangar, and Avelo Warehouse/Offices with construction pending or started.
- Completed roof (one major roof repair is still in progress), gutter, fencing, and roadway repairs due to the 2024 Hurricane Season.

Airport – Changes, Accomplishments, and Efficiencies

- Flight Information Display Screens (FIDS) installed on the first and second floor of the terminal as well as Gate Information Displays (GIDS) for Gates 1 and 2 improving communications with customers in the terminal, keeping them updated regarding their flight status.
- Improved the overflow parking area to include a new access road, public area lighting, and dedicated ADA parking spaces.
- Two ARFF trucks, operations spotlights for wildlife mitigation, five light plants for safety of our customers and use during emergencies, facilities maintenance vehicles, an air compressor, and a Skiddometer to measure our runway breaking action and determine when rubber removal is needed.
- Successfully transitioned from the use of Aqueous Film Forming Foam (AFFF) to Fluorine-free foam (F3) in ARFF vehicles. AFFF contained a highly toxic class of chemicals called per- and polyfluoroalkyl substances (PFAS), while F3 does not. This ensures that if foam is discharged during an accident, public safety is enhanced by removing contamination of PFAS in the environment.
- Designed and coordinated installation of wayfinding signage improvements directing the public within the terminal loop road.
- Participated in 20 customer experience focused meetings, 19 community outreach events, 17 airport tours, and 16 public events (as of September 17, 2025).
- Airport Director spoke at 15 community meetings and conferences (as of September 17, 2025).
- Staff attended conferences such as: Routes TakeOff North America 2024, AAEE Inclusion in Aviation Conference, AAEE Southeast Chapter Finance & Administration Conference, 2025 FAA Southern Region Airports Conference, ACI-NA's 2025 JumpStart Air Service Development Conference, and the Florida Airports Council 2025 Conference as one of the host airports.
- One Airport Operations Coordinator was invited to be an evaluator at a mock Part-139 inspection at the St. Pete Clearwater International Airport.
- Two Airport Operations Coordinators were invited to be evaluators during Tampa International Airport's triennial emergency exercise.
- Raised \$18,000 during the SUN 'n RUN 5K, awarding two high school seniors each a \$2,500 scholarship and additional funds awarded to Lakeland Aero Club, Aspiring Aviators Aero Club, and Women in Aviation: Lakeland Chapter

OPERATION EFFICIENCIES

- Began implementation of the airport's first Safety Management System (SMS) Plan deploying digital cloud software integration (in progress) to meet FAA requirements and reduce staff workload through automation.
- Consolidated Work Order generation with the Operations Log using the existing cloud based ProDIGIQ software.

Airport – Changes, Accomplishments, and Efficiencies

- Created a digital stormwater drainage structure tracking map allowing for year-round maintenance tracking and hurricane prep/recovery inspections to be more efficient.
- Updated the Airport Certification Manual, Airport Emergency Plan, Wildlife Hazard Management Plan, Safety Management System Plan (new), and Airport Security Plan ensuring modern processes and procedures are being followed.
- Updated Standard Operating Procedures (SOPs) for Criminal History Record Checks (CHRCs), TSA training and recordkeeping requirements, as well as Movement Area Drivers Training (MAT) improving processing speed and ensuring consistent application of these functions.
- Implemented an after-hours international flight processing fee policy to recoup after hours charges from arriving international aircraft. This fee goes to offset costs from U.S. Customs and Border Protection for after hour clearances.
- Implemented standardized monthly safety and supplemental training for both Operations and Maintenance personnel ensuring a broad range of applicable topics are covered throughout the year.
- Launched monthly Air Traffic Control Tower (ATCT) coordination meetings and facility walkthroughs for tenants and users of the airport improving communications and dissemination of important operational and safety information.
- Developed and implemented a new Airport Operations Specialist scheduling rotation model reducing fatigue and balancing their rotating shifts.
- Formalized coordination procedures with FEMA in response to natural disasters, providing for a smoother claims process and damage documentation.
- Reduced aircraft recovery times (quicker airfield reopening) with newly outfitted vehicles and an emergency response trailer customized to address aircraft specific incidents.
- Installed a new equipment lift within the Airfield Maintenance Facility improving efficiency and safety when repairing airfield mowing equipment.
- Established a new Facilities Maintenance Warehouse in an old tenant space, this provided for a dedicated storage area, delivery area, and staff offices / breakrooms specifically for our building maintenance and janitorial teams. This subsequently freed up space in the Airfield Maintenance Facility for additional warehouse storage and more efficient organization of equipment and supplies.

FISCAL EFFICIENCIES

- Eight Florida Department of Transportation (FDOT) grants received totaling \$1,462,841 (as of 06/10/2025).
- One Federal Aviation Administration (FAA) grant received totaling \$439,330 (as of 06/10/2025).

Airport – Changes, Accomplishments, and Efficiencies

- Received delivery of a refurbished 2003 Oshkosh Striker 1500 Aircraft Rescue Firefighting Truck at a cost of \$575,000 vs over one million dollars to procure and equip a newly built comparable truck.
- Replaced two air conditioning units to improve terminal energy efficiency. However, the amount saved is skewed/unavailable due to new air service activities within the terminal.
- Continued to install LED energy-conscious lighting and control systems across the airport.



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City Attorney's Office

The Office of the City Attorney oversees all legal activities of the City, serving as legal counsel for the City Commission and administrative staff, City Departments, Boards, Committees, and Authorities, including the representation of the City in various legal proceedings/litigation. The Office of the City Attorney also prepares and reviews all City ordinances, resolutions, deeds, easements, conveyances, contracts, leases and other legal documents related to City business.

City Attorney's Office – Table of Organization

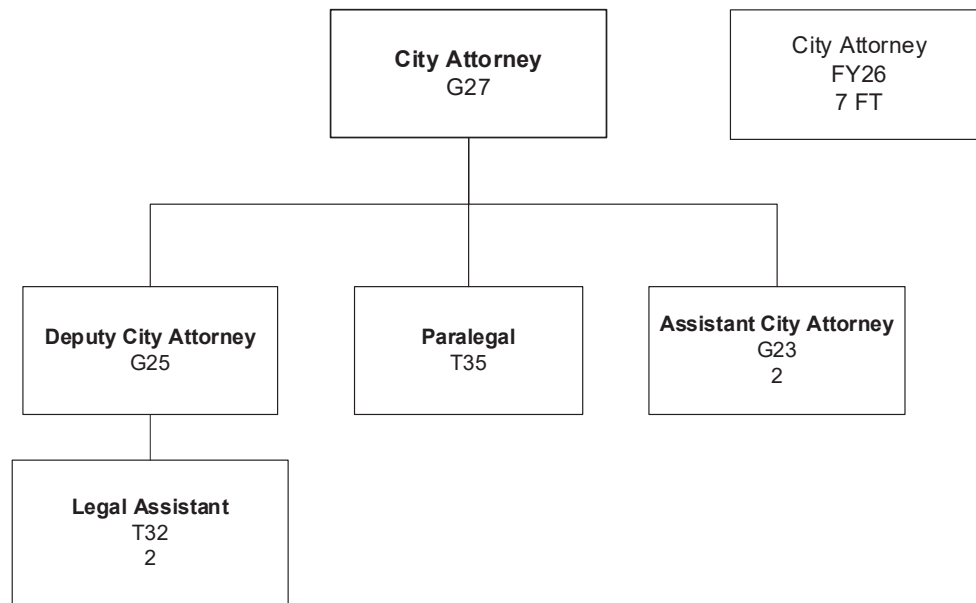


Figure 56: City Attorney Table of Organization

City Attorney's Office– Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
City Attorney	1	1	1	G27	\$164,325.38 - \$279,353.56
Deputy City Attorney	1	1	1	G25	\$131,900.13 - \$211,040.20
Assistant City Attorney	2	2	2	G23	\$104,217.31 - \$166,747.27
Paralegal	1	1	1	T35	\$61,415.09 - \$90,219.12
Legal Assistant	2	2	2	T32	\$53,051.44 - \$77,936.52
TOTAL FULL TIME EMPLOYEES	7	7	7		
TOTAL FULL TIME EMPLOYEES	7	7	7		

Figure 57: City Attorney Positions

City Attorney's Office – Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$231,514	\$648,121	\$527,714	\$633,557

Figure 58: City Attorney's Office Budget Summary – Expenses

City Attorney's Office – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- The City Attorney's Office added a new Assistant City Attorney position in FY25. They are handling small claims/collections, Code Enforcement Board, Red Light Camera hearings, as well as various other litigation matters for the Office.

Service

- Assistant City Attorney, who had assumed legal representation of the City related to employment matters following the retirement of HR attorney, is now leading union negotiations on behalf of the City.

ACCOMPLISHMENTS

The City Attorney's Office worked on several large-scale projects by providing legal representation to the City Commission and its various departments, boards and committees in the following areas:

- Development Activity – A high-growth environment is generating many growth-related legal issues, including disputes over limited wastewater capacity and traffic concurrency.
- Land Use and Zoning – An increasing number of land use and zoning cases are being brought before the Commission for approval that involve conflicting interests, particularly related to transportation and compatibility issues. Potential for increased litigation that will require monitoring.
- Lakeland Police Department (LPD)/Traffic/Community & Economic Development- In June 2025, the City Commission adopted an ordinance implementing a school zone speed safety enforcement program to deter drivers from speeding through school zones and provide a supplemental method for enforcement of unlawful speed violations by installing cameras in designated school zones. The City will

City Attorney's Office – Changes, Accomplishments, and Efficiencies

administer its new school zone speed safety enforcement program through LPD, the City's Traffic division and Community & Economic Development (utilizing its Code Enforcement staff).

- The City amended its contract with Verra Mobility to add 14 school zone cameras, as well as 8 additional red-light cameras and 8 Automatic License Plate Readers. Final installation of the school zone cameras and implementation of the school zone speed safety enforcement program is anticipated to be completed on or before December 31, 2025. The implementation of the school zone speed safety enforcement program and additional red-light cameras will require additional City resources in terms of staff, hearing officers and increased legal representation from the City Attorney's Office in attending all hearings.
- Litigation
 - Numerous slip and fall and auto accident lawsuits.
 - Numerous small claims and collection lawsuits.
 - Significant federal civil rights litigation.
 - Code Enforcement foreclosures and demolition actions for distressed properties.
 - Negligence/quasi-contract action involving Lumen Technologies for unauthorized presence in right-of-way.
 - EEOC Complaints
 - Union grievances and arbitration
- Lakeland Electric
 - Reciprocating Internal Combustion Engine (RICE) Plant Project has mostly been completed and all 6 engines have been operating.
 - Several contracts to support the operation and maintenance of the new Plant have been approved.
 - Approval of a \$125,000 APPA Grant to fund a study related to site permitting to explore the future use of nuclear technology as a power source.
 - Approval of an Amended and Restated Territorial Agreement with Tampa Electric Company (TECO) that seeks to exchange a portion of Lakeland Electric's electric service territory located in the Cadence Crossing Subdivision (116.8 acres comprised mostly of wetlands that cannot be developed) with a portion of TECO's electric service territory located in the Schaller Preserve Subdivision (7 acres) in order to promote operational efficiency and improve customer service in the retail electric service territory in Polk County.
 - Approval of several contracts related to the repair and maintenance of Lakeland Electric's Plants during its scheduled Spring 2025 Outage.

City Attorney's Office – Changes, Accomplishments, and Efficiencies

- Approval of a 15-year Power Purchase Agreement with American Independent Power, LLC for a 5 MWh Liquid Nitrogen Generation Pilot Project at the Socrum Substation, pursuant to which the City will purchase all available power at a cost of \$44.00 per MWh.
- Airport
 - Avelo Airlines began commercial air service at the Airport in the summer of 2024 and has expanded service in 2025.
 - The operation of commercial air service has created a need to provide additional ground transportation services to and from the Airport to support commercial air passengers, as well as other patrons resulting in agreements with Lyft, Hertz, and other transportation providers.
 - Approval of a Construction Services and Parking Management Agreement with The Car Park, LLC that will include the construction/installation of a parking management system and corresponding maintenance to enable the Airport to collect fees from parking operations to pay for operating and capital improvement costs.
 - Approval of a 40-year Land Lease Agreement with Arcade Aviation, LLC for the lease of approximately 16.41 acres of unimproved land at the Airport to construct and operate a Maintenance, Repair and Overhaul (MRO) facility, as well as aviation related infrastructure estimated at 137,000 square feet of hangar space designed to accommodate aircraft as large as a Boeing B767 and Airbus A330. The proposed facility will support aircraft maintenance operations, including apron and taxiway improvements, storage, approximately 15,000 square feet of office space and self-fueling capability, as well as ancillary uses consistent with the Federal Aviation Administration approved Airport Layout Plan.
 - Several Lease transactions with the Airport.
- Human Resources
 - Reviewed and updated numerous employment policies and procedures.
 - Reviewed employee disciplinary action forms for factual and legal sufficiency.
 - Conducted employment law training for New to Supervision program and upcoming LPD Sergeant's Academy.
- Fire/Police
 - In September 2024, the City Commission approved amendments to all 3 collective bargaining agreements with the FOP covering Police Officers, Sergeants, and Lieutenants. The amendments implemented wage increases and minor procedural updates in exchange for a two-year contract extension through September 30, 2027, forgoing collective bargaining for successor agreements until Summer 2027.

City Attorney's Office – Changes, Accomplishments, and Efficiencies

- Approval of an agreement with CPZ Architects, Inc. for architectural and engineering services related to the design, permitting, bidding, construction, and administration of the new Fire Station 8.
- In May 2025, the City and IAFF commenced negotiations for a successor agreement to the current CBA which expires on September 30, 2025. Negotiations are ongoing; however, the parties have reached a tentative agreement as to the majority of contract provisions.
- Charter Review Committee
 - Review of the City Charter by the Charter Review Committee has been completed. An ordinance containing many of the recommended changes has been adopted by the City Commission for consideration at the November 2025 referendum.
 - Ballot language has been drafted and approved for the November 2025 referendum.
- Water
 - Western Trunk Gravity Sewer Replacement - The contract for Phase 3 (GMP-01) with Garney Companies was approved October 7, 2024, which included professional engineering and permitting services to complete the design and permitting for the Project. The total estimated cost for the completed project is \$93,276,048, with \$14,296,274 obligated from the American Rescue Plan Act. Easement acquisition is underway for parcels within the proposed path. Construction commenced in May 2025, and all work will be completed on or before December 31, 2026.
 - Approval of sewer line participation and reimbursement agreements for multiple developments involving design, construction, and dedication of upsized utility systems. The purpose of such agreements is to reduce the cost of future infrastructure upgrades by providing adequate service to

OPERATION EFFICIENCIES

With the creation of another Assistant City Attorney position, the City Attorney's Office is seeking to better manage its workload by distributing departmental and board representation among the attorneys in the office.

City Attorney's Office – Changes, Accomplishments, and Efficiencies

FISCAL EFFICIENCIES

- With the addition of another Assistant City Attorney, the City Attorney's Office is seeking to handle more of its litigation in-house, when feasible, which should result in a cost savings. The amount of that cost savings is not yet known and is subject to fluctuation on a year-to-year basis depending on the volume of litigation.
- The City Attorney's Office has taken on a greater role in labor relations and union negotiations. This shift is expected to reduce reliance on outside labor counsel which should generally result in year-over-year cost savings. Uniform Method of Collection for Special Assessments (2025) - approximately \$175,000 has been forwarded to the Tax Collector for collection
 - Annual collection utilizing ad valorem tax bills for various special assessments, including:
 - Lots cleaning and clearing/demolition liens
 - Heatherpoint Drive stormwater assessment
 - Ability for the City to recover costs used for improvements to private roadways within Heatherpoint through the tax bill collection method, which results in a high rate of collection at minimal cost to the city.
 - Orangewood Community Subdivision assessment for maintenance of common areas and construction of necessary roadway improvements to private roadways within Orangewood.
 - Ability for the City to recover costs through the tax bill collection method which results in a high rate of collection at minimal cost to City.

City Commission and City Manager

The City Manager's Office directs and integrates all City departments to achieve strategic goals and ensure efficiency and effectiveness in all operations. The office oversees Business Development and Special Projects, Information Security, Innovation & Strategy, and Emergency Management divisions.

The City Manager's Office and City Commission work together to ensure the efficient and effective operation of the City of Lakeland government. The City Manager's Office oversees the Strategic Planning and budgeting process, city planning and management of city staff, conducts Strategic Planning in concert with the City Commission, stakeholders and residents of the City. The Strategic Planning process lays out the long-term vision for the City and its operations. It is the responsibility of the City Manager's Office to transform the adopted vision into a reality through appropriate allocation of resources.

Core Activities:

Community Relations

Grants & Contracts Regulations/Monitoring

Performance Management

Strategic Planning

Succession Management

City Emergency Preparedness Training & Education

City Non-Emergency Event Management

City Emergency Event Management

General Administration

City Commission and City Manager – Table of Organization

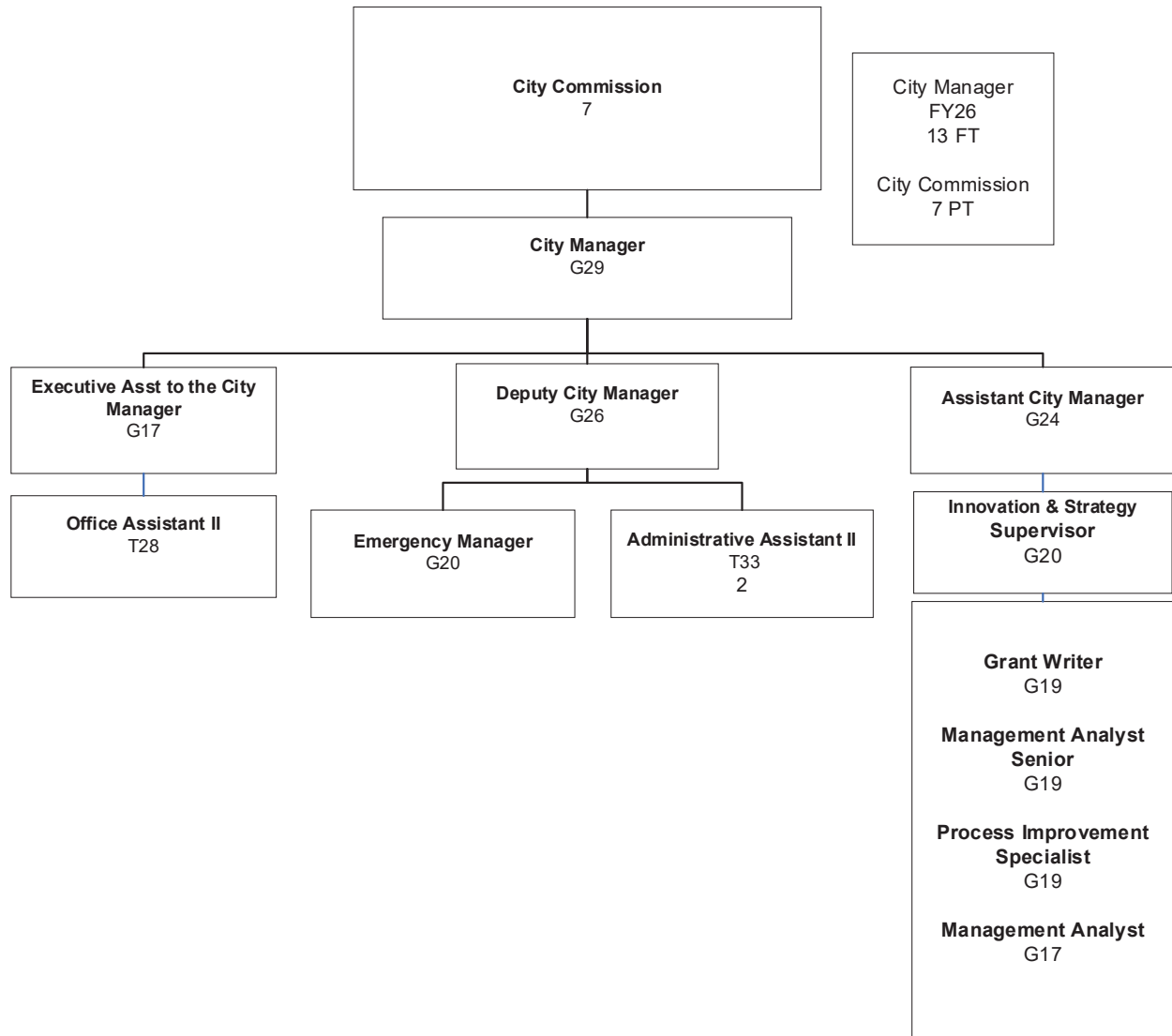


Figure 59: City Manager Table of Organization

City Commission and City Manager – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
City Manager	1	1	1	G29	\$208,937.66-\$ 355,194.23
Deputy City Manager	1	1	1	G26	\$151,355.53 -\$242,168.63
Assistant City Manager	1	1	1	G24	\$119,589.08 -\$ 191,342.76
Emergency Manager	1	1	1	G20	\$81,215.00 -\$121,822.51
Innovation & Strategy Supervisor	1	1	1	G20	\$81,215.00 -\$121,822.51
Grant Writer	1	1	1	G19	\$73,832.02 -\$ 110,748.03
Management Analyst, Sr.	1	1	1	G19	\$73,832.02 -\$ 110,748.03
Process Improvement Specialist	1	1	1	G19	\$73,832.02 -\$ 110,748.03
Executive Assistant to the City Mgr.	1	1	1	G17	\$61,017.33 -\$ 91,525.99
Management Analyst	1	1	1	G17	\$61,017.33 -\$ 91,525.99
Administrative Assistant II	1	1	1	T33	\$56,817.55 -\$83,469.96
Administrative Assistant II	1	1	1	T33	\$56,817.55 -\$83,469.96
Office Assistant II	1	1	1	T28	\$44,518.68 -\$65,399.09
TOTAL FULL TIME EMPLOYEES	13	13	13		
Mayor	1	1	1	*	\$51,185.46
City Commissioner	6	6	6	*	\$34,123.64
TOTAL PART TIME EMPLOYEES	7	7	7		
TOTAL FULL TIME EMPLOYEES	13	13	13		
TOTAL PART TIME EMPLOYEES	7	7	7		

Figure 60: City Manager Positions

City Commission and City Manager – Budget Summary

City Commission Expenses				
<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$149,307	\$216,638	\$221,266	\$204,161

Figure 61: City Commission Budget Summary Expenses

City Manager Expenses*				
<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$1,010,633	\$2,944,278	\$2,779,302	\$1,001,678

Figure 62: City Manager's Office Budget Summary Expenses

**City Manager Expenses include the Office of Innovation and Strategy Expenses

City Commission and City Manager – Performance Management

City Commission and City Manager Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Percentage of surveyed respondents indicating “Satisfied” or “Very Satisfied” with access to information about city services ¹	Culture 1, 2	FY Annually	61% Baseline Year	62%	Not Available	Chart 5	Increase
Percentage of surveyed respondents indicating “Satisfied” or “Very Satisfied” with recent the city’s efforts to keep them informed ²	Culture 1, 2	FY Annually	60% Baseline Year	59%	Not Available	Chart 6	Increase

Figure 63: City Manager’s Office – Key Success Indicators

Department Objectives – City Manager’s Office

1. Works in collaboration with the City Commission, and with the support of departments to develop the Strategic Plan and annual Budget.
2. Provides organizational leadership and guidance to City staff in the delivery of City services, and in achieving the City’s Mission, Vision, Values and Goals.
3. Directs and supervises the administration of all departments to ensure City services are provided to Lakeland’s citizens in an effective and efficient manner.

City Manager’s Office Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Government Finance Officers Association (GFOA) Award	1	Annually	Awarded	Awarded with Special Recognition for Performance Measures	Awarded	Applied

Figure 64: City Manager’s Performance Measure

¹ Data collected via City survey conducted October 15th – November 15th, 2023 (FY2024). Data reflects the percent who were “Very Satisfied” or “Satisfied” in response to the item: “Please indicate your level of satisfaction with the quality of your access to information about City services.” The number of survey respondents for FY2024 was 1,569.

² Data collected via City survey conducted October 15th – November 15th, 2023 (FY2024). Data reflects the percent who “Strongly Agree” or “Agree” in response to the item: “Please indicate your level of satisfaction with the quality of the city’s efforts to keep citizens informed.” The number of survey respondents for FY2024 was 1,569.

Communications

The City of Lakeland Communications Department is responsible for managing all public relations, marketing, and advertising functions, as well as internal and external communications. The department handles media relations, public information distribution, crisis communication, branding, design, video and television production, digital media, public record processing, and audio/visual support. It plays a key role in ensuring residents, businesses, and visitors stay informed through clear, timely, and transparent communication.

The department works closely with the City Commission, City Manager's Office, and other City departments to deliver accurate information about City services, projects, and initiatives. Communications staff create and distribute news releases, design printed materials, manage the City's web presence and social media accounts, produce content for government television, and support special events.

The Communications team develops programming for Lakeland Government Network (LGN), the City's government access channel, which broadcasts live and recorded content on Frontier Channel 43, Spectrum Channel 643, and streams online at www.LakelandGov.net. Live broadcasts include City Commission meetings, Utility Committee sessions, Planning and Zoning meetings, Code Enforcement Board hearings, and Zoning Board of Adjustments. All programming is available on-demand on the City's website.

Digital media is a major focus, with content created specifically for web and social platforms. These efforts resulted in 34.8 million impressions and more than 1.6 million engagements across the City's primary social media accounts (@lakelandgov and @lakelandairport) over the past year, generating nearly 29,000 post clicks. The department responded to almost 47,800 direct messages and recorded more than 3.5 million video views on social media.

In addition to public-facing communications, the department serves as the City's central hub for public records requests, managing over 1,000 requests through the GOVQA portal last year.

Established in 2002, the Communications Department has grown from humble beginnings, when the City had no website or social media presence and used VHS tapes to record meetings, into a modern, multifaceted communications team. Today, the department includes skilled professionals in graphic design, video production, copywriting, and digital media who continuously adapt to meet the evolving expectations of the community.

Communications – Table of Organization

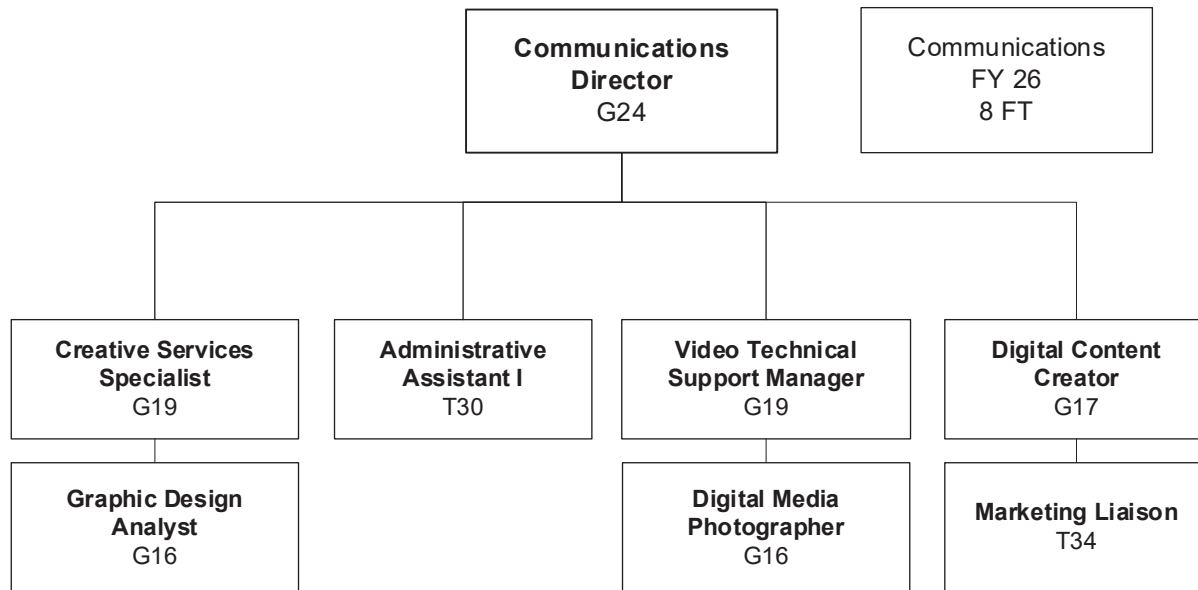


Figure 65: Communications Table of Organization

Communications – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Communications Director	1	1	1	G24	\$119,589.08 - \$ 191,342.76
Creative Services Specialist	1	1	1	G19	\$73,832.02 - \$110,748.03
Video Technical Support Mgr.	1	1	1	G19	\$73,832.02 - \$110,748.03
Digital Content Creator	1	1	1	G17	\$61,017.33 - \$ 91,525.99
Marketing Liaison	1	1	1	T34	\$59,658.32 - \$87,642.82
Digital Media Photographer	1	1	1	G16	\$55,470.39 - \$83,206.13
Graphic Design Analyst	1	1	1	G16	\$55,470.39 - \$83,206.13
Administrative Assistant I	1	1	1	T30	\$49,082.43 - \$72,104.73
TOTAL FULL TIME EMPLOYEES	8	8	8		
TOTAL FULL TIME	8	8	8		

Figure 66: Communications Positions

Communications – Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$743,587	\$679,412	\$598,303	\$741,925

Figure 67: Communications Budget Summary - Expenses

Communications – Performance Management

Communications Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic
Development](#)



[Public
Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Percent of change in unique page views to Lakelandgov.net	Culture 1	FY Annually	↑ 69.76%	↑ 47.13%	↓ 3.693%	Chart 7	Increase
Citywide social media fans/followers	Culture 1	FY Annually	Facebook: ↑ 4.15% Instagram: ↑ 9.458% X: ↑ 1.20% Next Door: ↑ 19.47%	Facebook: ↑ 4.54% Instagram: ↑ 16.02% X: ↑ 1.84% Next Door: ↑ 18.74%	Facebook: ↑ 3.68% Instagram: ↑ 7.85% X: ↑ 0.49% Next Door: ↑ 10.25%	Chart 8	Increase
Citywide social media engagement	Culture 1	FY Annually	Facebook: ↑ 18.55% Instagram: ↑ 12.33% X: ↓ - 32.09%	Facebook: ↑ 5.67% Instagram: ↑ 6.32% X: ↓ - 100%	Facebook: ↓ -12.95% Instagram: ↑ 31.57% X: No change	Chart 9	Increase
Citywide social media impressions ¹	Culture 1	FY Annually	Facebook: ↑ 13.95% Instagram: ↑ 23.07% X: ↓ - 96.87% Next Door: No change	Facebook: ↓ - 12.85% Instagram: ↑ 4.06% X: ↓ - 76.75% Next Door: No change	Facebook: ↑ 48.31% Instagram: ↓ -12.13% X: ↓ -32.19% Next Door: No change	Chart 10	Increase

Figure 68: Communications – Key Success Indicators

¹ Impression is defined as the number of times City of Lakeland content is displayed.

Communications – Performance Management

Department Objective – Communications

1. Enhance internal and external communications, making sure that accurate information is shared, in appropriate formats, in a consistent, timely and cost-effective manner. Ensure that key messages, or themes, are incorporated into those communications.

Communications Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Live Meetings	1	Annually	141	152	151	154

Figure 69: Communications Performance Measures

Communications – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- The Communications Department welcomed a new team member for FY25—a Marketing Liaison focused on enhancing our social media efforts. While the position primarily supports Lakeland Linder International Airport, it also contributes to promoting initiatives across other City departments, helping to share the Lakeland story through engaging digital content.

Service

- The Communications Department added Lakeland Linder International Airport to the list of clients serviced. The Communications Department assists Lakeland Linder International Airport with their marketing, public relations and social media needs.

Communications – Changes, Accomplishments, and Efficiencies

ACCOMPLISHMENTS

- The Communications Department completed a redesign for INSITE, the City's intranet. This was a major undertaking with a complete redesign and new content management system put in place. The design features intuitive navigation that parallels the City's website. The content management system is much more user friendly for those adding content to the City's intranet.
- Digital Content Creator for the City of Lakeland is an integral member of the Communications Team. He is a host committee member for the GSMCON - Government in Social Media Conference. He was a keynote for one of the sessions and introduced new activities to the program.

OPERATION EFFICIENCIES

- The Communications Department has added a Creative Services Form available on INSITE to assist Departments when requesting creative services. This form is an efficient system that provides accountability in tracking creative services.
- The Communications Department worked with Legal in creating a social media policy (rules & regulations) for our external users.
- The Communications Department has built a new interface for the video on demand library. This new interface is much more user friendly and has additional search features.

FISCAL EFFICIENCIES

- The Communications Department is using AI creative tools to assist in categorizing video content and to help summarize commission meetings for the Meeting Minutes videos.
- The Communications Department utilizes Frontlayer video streaming solution to MUX; this system is working well and costs a quarter of the price.
- The broadcast team has created over 20 automations to assist in broadcast media production.



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Community and Economic Development

The department of Community & Economic Development (CED) collaborates with businesses and neighborhoods to improve the standard of living for all citizens in Lakeland. Within the business community, CED works to attract jobs to Lakeland, provides services in support of local businesses and encourages entrepreneurship. CED also partners with neighborhoods to address issues like affordable housing and rehabilitation, revitalization, and preserving historical elements. CED is also responsible for code enforcement that keeps our city clean and free of nuisances that threaten the health and safety of residents.

Community Development services include:

- Planning includes long-range and current planning, administration of the Land Development Code and related proposed amendments, and development and application of the City's Comprehensive Plan: Our Community 2030, which incorporates Goals, Objectives and Policies and the Future Land Use Map to guide growth and development within incorporated Lakeland. Coordinates the City's Development Review and Subdivision Review processes to limit review timeframes while maintaining quality of projects.
- Transportation Planning encompasses a wide range of activities ranging from site-specific traffic analysis to participation in the County-wide Transportation Planning Organization (TPO) that looks at long-range transportation needs and sets related funding priorities for the next 20+ years.
- Housing administers the City's federally funded Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), Neighborhood Stabilization Program (NSP), and State Housing Initiatives Partnership Program (SHIP). Delivers a variety of services aimed at increasing the supply of income-based affordable units, both single and multi-family for ownership and rent, and preserving existing affordable units occupied by income qualified households.
- Code Enforcement assures physical conditions related to health, safety and general welfare are maintained throughout the City. Includes the enforcement of the housing code, codes prohibiting nuisances (overgrowth, trash, open storage, and abandoned vehicles), and various zoning and land development regulations.

Economic Development services include:

- Building Inspection and Permitting reviews permit applications and plans for adherence to applicable Federal, State, and local building codes during and after the construction of residential and commercial structures. Design safety is evaluated by Certified Plans Examiners to ensure adherence to minimum building design performance and structural standards.
- Community Redevelopment Agency (CRA) Districts use tax increment financing to improve the economic vitality and aesthetic appearance of Downtown, Dixieland, and Midtown districts. Works to establish long-term partnerships with various agencies to improve public infrastructure, enhance communication with business and property owners and leverage CRA resources to maximize impacts within the districts.
- Business Tax Receipts Collect fees and issue Business Tax Receipts for all new and existing businesses within Lakeland's City limits.
- Real Estate and Property Information assigns property addresses for all newly platted properties and development within the Lakeland Electric Service Area and coordinates with Polk County on 911 services. Coordinates with City Department and other public and private utilities to vacate easements and public rights-of-way. Coordinates the disposition of City owned property.
- Business Development assists existing and prospective Lakeland business owners by providing collaborative support, connecting them with available resources, and expanding and diversifying Lakeland's economy.

Community and Economic Development – Table of Organization

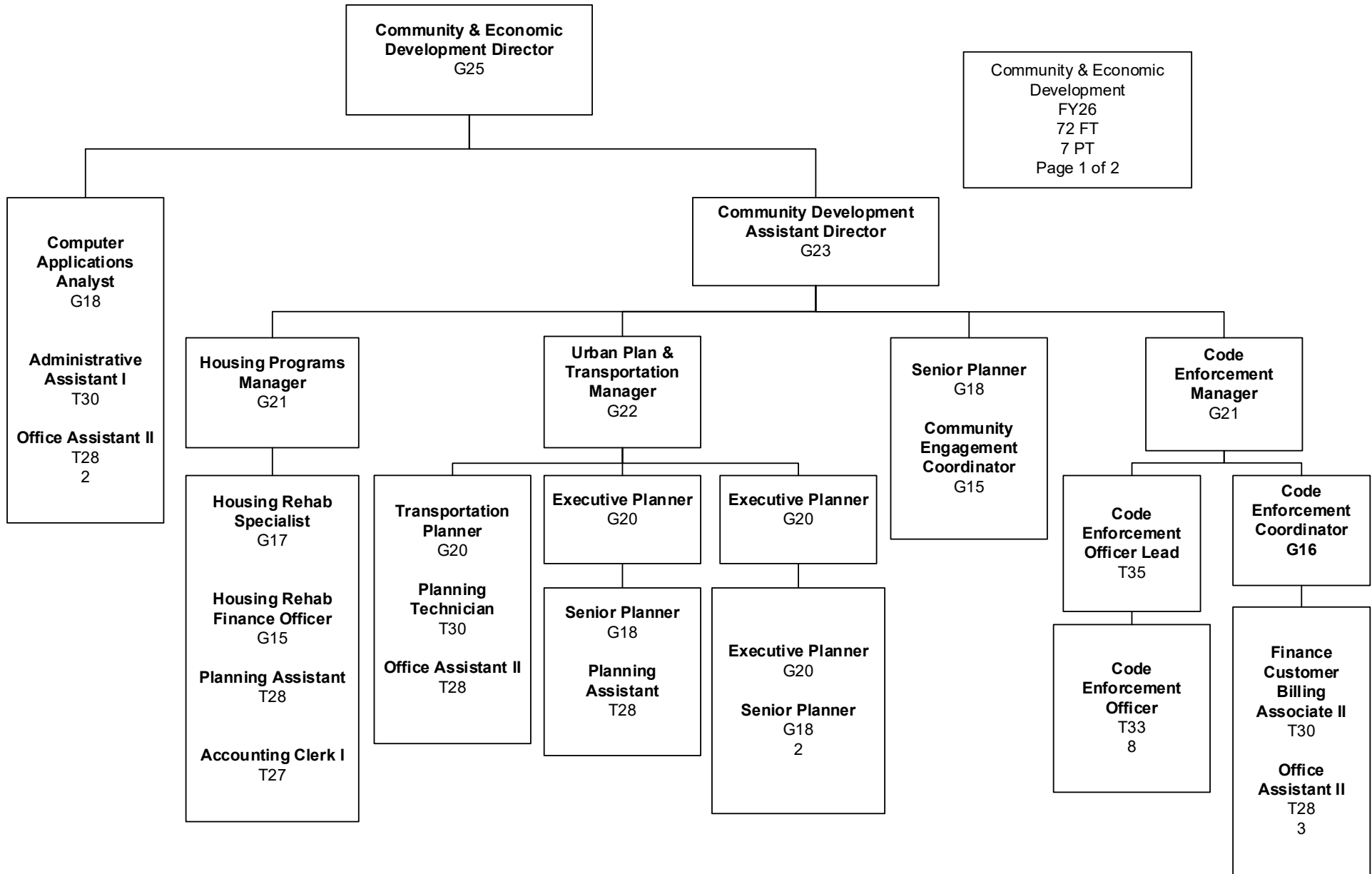


Figure 70: Community and Economic Development Table of Organization – Part 1
Fiscal Year 2026 Annual Budget

Community and Economic Development – Table of Organization

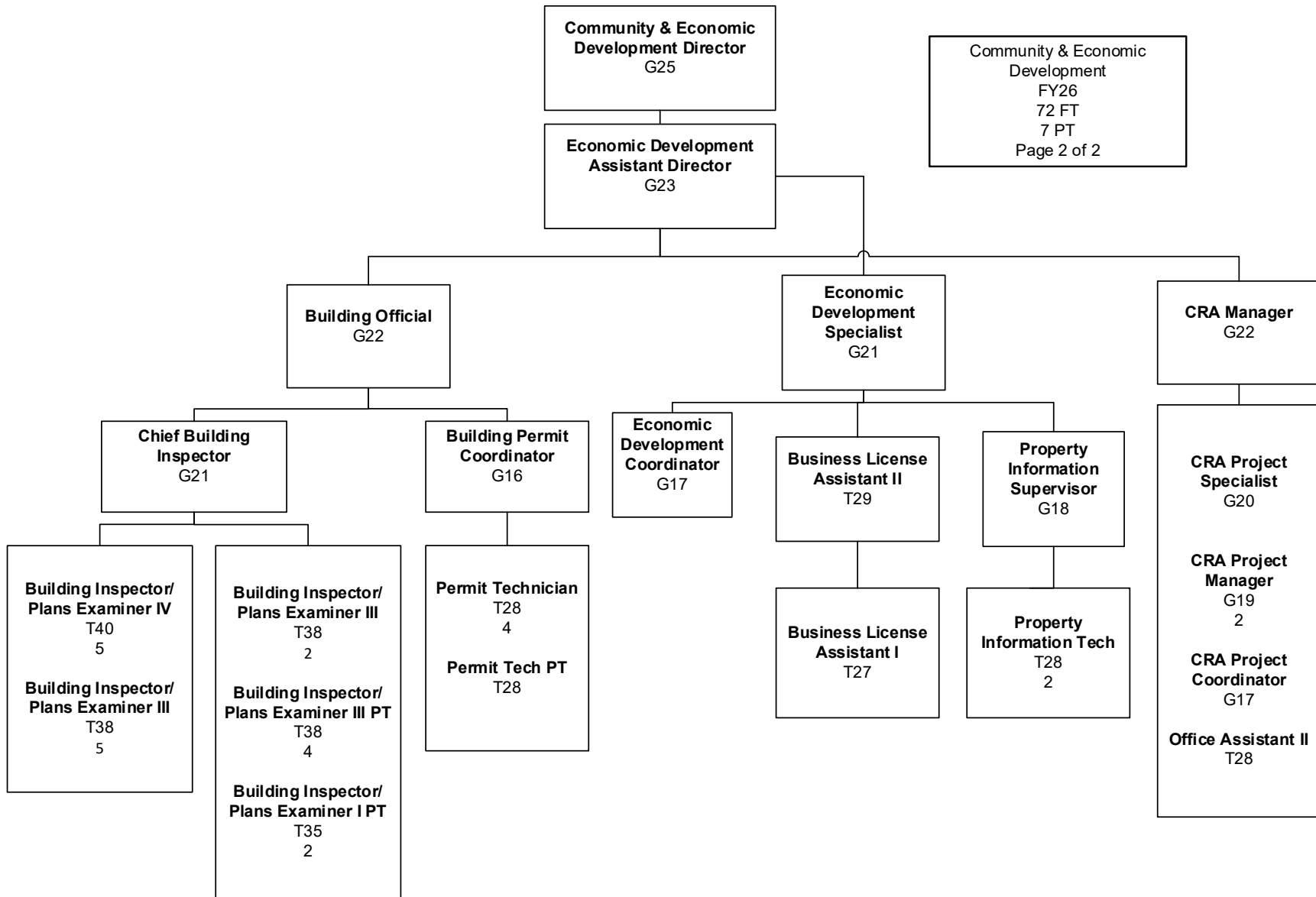


Figure 71: Community and Economic Development Table of Organization – Part 2

Community and Economic Development – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Community & Economic Development Director	1	1	1	G25	\$134,538.13 - \$215,261.00
Community Development Assistant Director	1	1	1	G23	\$106,301.66 - \$170,082.22
Economic Development Assistant Director	1	1	1	G23	\$106,301.66 - \$170,082.22
Building Official	1	1	1	G22	\$98,269.32 - \$147,404.51
CRA Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Urban Plan & Transportation Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Chief Building Inspector	1	1	1	G21	\$89,335.64 - \$134,004.00
Code Enforcement Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Economic Development Specialist	1	1	1	G21	\$89,335.64 - \$134,004.00
Housing Programs Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
CRA Project Specialist	1	1	1	G20	\$81,215.00 - \$121,822.51
Executive Planner	3	3	3	G20	\$81,215.00 - \$121,822.51
Transportation Planner	1	1	1	G20	\$81,215.00 - \$121,822.51
Building Inspector/Plans Examiner IV	5	5	5	T40	\$79,948.61 - \$117,448.28
CRA Project Manager	2	2	2	G19	\$73,832.02 - \$110,748.03
Building Inspector/Plans Examiner III	7	7	7	T38	\$72,516.09 - \$106,533.18
Computer Application Analyst	1	1	1	G18	\$67,119.92 - \$100,680.42
Property Information Supervisor	1	1	1	G18	\$67,119.92 - \$100,680.42
Sr. Planner	4	4	4	G18	\$67,119.92 - \$100,680.42
Code Enforcement Officer Lead	0	0	1	T35	\$62,643.39 - \$92,023.50
CRA Project Coordinator	1	1	1	G17	\$61,017.33 - \$91,525.99
Economic Development Coordinator	1	1	1	G17	\$61,017.33 - \$91,525.99
Housing Rehabilitation Specialist	1	1	1	G17	\$61,017.33 - \$91,525.99
Code Enforcement Officer	9	9	8	T33	\$56,817.55 - \$83,469.96
Building Permit Coordinator	1	1	1	G16	\$55,470.39 - \$83,206.13
Code Enforcement Coordinator	1	1	1	G16	\$55,470.39 - \$83,206.13
Community Engagement Coordinator	1	1	1	G15	\$50,427.43 - \$75,641.15
Housing Rehabilitation Finance Officer	1	1	1	G15	\$50,427.43 - \$75,641.15
Administrative Assistant I	1	1	1	T30	\$49,082.43 - \$72,104.73
Finance Customer Billing Associate II	1	1	1	T30	\$49,082.43 - \$72,104.73
Planning Technician	1	1	1	T30	\$49,082.43 - \$72,104.73
Business License Assistant II	1	1	1	T29	\$46,743.48 - \$68,669.53
Office Assistant II	7	7	7	T28	\$44,518.68 - \$65,399.09
Permit Technician	4	4	4	T28	\$44,518.68 - \$65,399.09
Planning Assistant	1	1	1	T28	\$44,518.68 - \$65,399.09
Property Information Tech	2	2	2	T28	\$44,518.68 - \$65,399.09
Planning Assistant	1	1	1	T28	\$44,518.68 - \$65,399.09
Business License Assistant I	1	1	1	T27	\$42,398.33 - \$62,285.87
Accounting Clerk I	1	1	1	T27	\$42,398.33 - \$62,285.87
TOTAL FULL TIME EMPLOYEES	72	72	72		

Figure 72: Community and Economic Development Positions – Part 1

Community and Economic Development – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Building Inspector/Plans Examiner III	4	4	4	T38	\$72,516.09 - \$106,533.18
Building Inspector/Plans Examiner I	2	2	2	T35	\$62,643.39 - \$92,023.50
Permit Technician	1	1	1	T28	\$44,518.68 - \$65,399.09
TOTAL PART TIME EMPLOYEES	7	7	7		
TOTAL FULL TIME EMPLOYEES	72	72	72		
TOTAL PART TIME EMPLOYEES	7	7	7		

Figure 73: Community and Economic Development Positions – Part 2

Community and Economic Development – Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$4,499,933	\$7,428,916	\$7,218,006	\$5,580,846
<i>Affordable Housing</i>	\$2,964,521	\$7,983,944	\$8,017,635	\$1,225,257
<i>Lakeland CRA</i>	\$7,739,658	\$31,888,398	\$28,090,991	\$12,777,440
<i>Building Inspection</i>	\$3,551,846	\$4,109,684	\$3,526,212	\$3,891,876

Figure 74: Community and Economic Development Budget Summary – Expenses

Revenues

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Affordable Housing</i>	\$2,964,521	\$7,983,944	\$8,017,635	\$1,225,257
<i>Lakeland CRA</i>	\$7,739,658	\$31,888,398	\$28,090,991	\$12,777,440
<i>Building Inspection</i>	\$3,551,846	\$4,109,684	\$3,526,212	\$3,891,876

Figure 75: Community and Economic Development Budget Summary – Revenues

Community and Economic Development – Performance Management

Community & Economic Development Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Zoning applications approved within 45 days	Economic Development 1	FY Quarterly	Q4 = 87.5% (75.11% Average)	Q4 = 61.9% (47.28% Average)	Q4 = 73.91% (81.12% Average)	Chart 11	95%
Residential permit reviews completed within 7 calendar days	Culture 4	FY Quarterly	Q4 = 87.46% (86.91% Average)	Q4 = 91.22 (88.93% Average)	Q4 = 86.87 (86.53% Average)	Chart 12	90%
Civil engineered site plans approved within 2 submittals	Economic Development 1, Culture 4	FY Quarterly	Q4 = 40.00% (37.21% Average)	Q4 = 66.67% (39.32% Average)	Q4 = 23.08% (34.13% Average)	Chart 13	95%
Commercial building plans approved within 2 submittals	Economic Development 1, Culture 4	FY Quarterly	Q4 = 83.26% (76.46% Average)	Q4 = 78.85% (74.07% Average)	Q4 = 72.22% (67.36% Average)	Chart 14	80%
Building permit applications approved within 30 days	Economic Development 1, Culture 4	FY Quarterly	Q4 = 87.79% (90.16% Average)	Q4 = 81.95% (84.34% Average)	Q4 = 81.89% (81.74% Average)	Chart 15	100%
Commercial permit reviews completed within 7 calendar days	Economic Development 1, Culture 4	FY Quarterly	Q4 = 89.58% (82.93% Average)	Q4 = 74.05% (74.16% Average)	Q4 = 69.66% (70.73% Average)	Chart 16	90%
Per Capita Income in Lakeland/MSA (Polk County) as a percent of Florida	Economic Development 1	CY Annually	70.1%	67.8%	63.4%	Chart 17	Monitor Only
Lakeland business tax renewals	Economic Development 1	FY Annually	88.22%	74.34%	66.83%	Chart 18	90%
Number of new businesses in Lakeland	Economic Development 1	FY Annually	626	540	580	Chart 19	750
Building Inspection Customer Experience ¹	Economic Development 1, Culture 4	FY Quarterly	Q4 = 96.00% (93.54% Average)	Q4 = 100% (90.58% Average)	Q4 = 89.74% (90.71% Average)	Chart 20	90%
Code Enforcement cases brought into compliance	Culture 4	FY Annually	87.13%	89.02%	86.22%	Chart 21	Increase
Code Enforcement cases resolved within 60 days	Culture 4	FY Annually	69.20%	71.65%	67.14%	Chart 22	Increase
Home Purchase – Number of units and clients assisted	Culture 4	CY Annually	Units 7 Clients 10	Units 13 Clients 36	Units 19 Clients 45	Chart 23	Increase
Rehabilitation – Number of units and clients assisted	Culture 4	CY Annually	Units 13 Clients 34	Units 13 Clients 23	Units 22 Clients 39	Chart 24	Increase

Figure 76: Community and Economic Development – Key Success Indicators

¹ Data collected via department survey. Data reflects the percent of customers who indicate they are “Satisfied” or “Very Satisfied” with their Building Inspector experience.

Community and Economic Development – Performance Management

Department Objectives – Community & Economic Development

1. Provide excellent long-range and current planning services used to guide future development of the City as a quality urban environment.
2. Ensure proposed development adheres to all requirements and conditions including zoning, concurrency, and engineering standards.
3. To plan for and support the revitalization of Lakeland neighborhoods by developing partnerships which align citizen and government action designed to strengthen these fundamental building blocks of a quality City.
4. Maintain safe, attractive neighborhoods and commercial/industrial districts by ensuring compliance with the City's codes and ordinances.
5. Ensure the health, safety and welfare of the community is maintained within the construction or use of every public and private building by adhering to requirements established by law.
6. Collect revenue through a Local Business Tax in the form of a yearly receipt which certifies an individual or business to engage in commercial activities in conformance with applicable zoning, building and development codes.
7. Provide adequate, safe, and affordable housing to very low and low to moderate income homeowners while supporting the City's redevelopment efforts and promoting self-sufficiency. Also, while planning for and supporting the revitalization of Lakeland neighborhoods, which are recognized as the fundamental building blocks of a quality city.
8. Create self-sustaining environments to grow, attract and retain a creative, talented, educated and technically qualified workforce.
9. Improve the economic vitality and enhance the visual image of Downtown Lakeland, Midtown, and Dixieland districts by creating and implementing a redevelopment plan, promoting economic growth, and encouraging the preservation of the area's historic character.

Community & Economic Development Performance Measures

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Affordable Housing Programs						
Private Investment Generated for Each Dollar of Home Purchase Assistance Awarded	7, 9	Annually	\$6.08	\$5.44	\$4.83	\$4.85
Local Business Taxes						
Number of Business Tax Receipts Issued	6	Annually	6,031	6,266	5,637	6,000
Total Business Tax Receipt Revenue	6	Annually	\$1,800,896	\$1,729,402	\$1,956,106	\$2,000,000

Figure 77: Community & Economic Development Performance Measures, Part 1

Community and Economic Development – Performance Management

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Building Inspection and Permitting						
Average Days for Commercial Building Permit Approval	2, 5	Annually	4.93	5	12	7
Percent of Commercial Building Plans resubmitted more than once	2, 5	Annually	50.30%	44.00%	56.00%	50%
Average Days for Residential Building Permit Approval	2, 5	Annually	3.4	6	6	6
Percent of Residential Building Plans resubmitted more than once	2, 5	Annually	47.52%	50.00%	45.00%	40%
Number and Value of Commercial Building Permits issued	2	Annually	1410 \$242,610,092	1244 \$55,055,419	1617 \$599,075,434	1500 \$350,000,000
Number and Value of Residential Building Permits issued	2	Annually	6737 \$271,487,790	5921 \$191,856,018	7189 \$253,286,682	6500 \$250,000,000
Code Enforcement						
Average Calendar Days from Complaint to First Inspection/Site Visit	3, 4	Quarterly	0.6	0.012	0.71	0.5
Median Calendar Days to Achieve Compliance	3, 4	Quarterly	18	13	17	23
Percent of Cases Brought into Compliance After More than 6 Months	3, 4	Quarterly	4.32%	3.30%	3.91%	5.00%
CRA Districts: Downtown						
Percent Increase/Decrease in Downtown CRA Taxable Property Value	9	Annually	18%	2%	16%	5%
Value of Building Permits Issued Within Downtown CRA	9	Annually	\$73,152,258	\$18,989,104	\$164,089,276	\$50,000,000
Amount of Economic Development Incentives Awarded	9	Annually	\$703,000	\$1,049,687	\$1,212,557	\$500,000
Private Investment Generated for Each Dollar of Downtown CRA Matching Grant Awarded	9	Annually	\$6.88	\$4.87	\$1.50	\$2.00
CRA Districts: Midtown						
Percent Increase/Decrease in Midtown CRA Taxable Property Value	9	Annually	10%	3%	7%	5%
Value of Building Permits Issued Within Midtown CRA	9	Annually	\$63,957,410	\$67,130,912	\$89,852,718	\$50,000,000
Amount of Midtown CRA Investment in Public Enhancements	9	Annually	\$815,312	\$902,251	\$1,129,322	\$750,000
Amount of Economic Development Incentives Awarded	9	Annually	\$841,665	\$706,627	\$667,534	\$500,000
Private Investment Generated for Each Dollar of Midtown CRA Matching Grant Awarded	9	Annually	\$3.56	\$8.62	\$3.02	\$2.00
CRA Districts: Dixieland						
Percent Increase/Decrease in Dixieland CRA Taxable Property Value	9	Annually	6%	1%	3%	2%
Value of Building Permits Issued Within Dixieland CRA	9	Annually	\$643,484	\$1,267,544	\$1,596,819	\$750,000
Private Investment Generated for Each Dollar of Dixieland CRA Matching Grant Awarded	9	Annually	\$1.66	\$2.14	\$3.71	\$2.00
Amount of Economic Development Incentives Awarded	9	Annually	\$123,391	\$248,089	\$171,762	\$100,000

Figure 78: Community & Economic Development Performance Measures, Part 2

Community and Economic Development – Performance Management

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Development Review						
Number of Site Plans Reviewed	2	Annually	54	52	71	50
Average Number of Days for Site Plan Approval	2	Annually	169	167	178	165
Total Residential Units Permitted	2	Annually	1,116	502	564	500
Total Square Feet Permitted: Industrial	2	Annually	270,370	29,000	105,156	225,000
Total Square Feet Permitted: Office	2	Annually	14,618	36,522	29,386	30,000
Total Square Feet Permitted: Retail	2	Annually	15,666	18,982	55,127	40,000
Total Square Feet Permitted: Institutional	2	Annually	130,618	626,039	88,698	90,000
Percent of Permits that Required a Variance	2	Annually	0.32%	0.38%	0.31%	0.30%
Number of Subdivision Plats/Parcels Reviewed	2	Annually	4	13	8	5
Number of Historic Preservation Reviews Completed	2	Annually	236	244	252	250
Number of Site Plans reviewed by both the DRT & SRT	2	Annually	170	113	104	150
Percent of Reviews Completed: Administrative/Historic Preservation Board	2	Annually	83.68% / 16.32%	86.1% / 13.9%	93.1% / 6.9%	90% / 10%
Average Days for Review: Administrative/Historic Preservation Board	2	Annually	1.67 / 28.69	3.46 / 38.12	7.19 / 31.95	2 / 30
Economic Development						
Private Investment Generated for Each Public Incentive Dollar Awarded	8	Annually	\$100	\$202	\$284	\$100
Number of Incentivized Jobs Created	8	Annually	300	125	100	250
Public Investment per Job Created	8	Annually	\$2,821	\$4,000	\$3,871	\$1,500
Number of High Skill/High Wage Jobs Created	8	Annually	140	100	100	250
Public Investment per High Skill/High Wage Job Created	8	Annually	\$2,641	\$284	\$2,500	\$1,500
Neighborhood Programs						
Number of Registered Neighborhood Associations	3	Annually	30	27	27	27
Number of Citizens in Attendance at Registered Neighborhood Association Meetings	3	Annually	500	300	600 (estimate)	600
Value of Volunteer Service and In-Kind	3	Annually	14 grants, 4 Neighborhood Preservation Projects, and 3 community sponsorships	10 grants and 3 community sponsorships	10 grants, 2 neighborhood preservation projects, and 4 community sponsorships	8 grants, 2 Neighborhood Preservation Projects, and 3 community sponsorships

Figure 79: Community & Economic Development Performance Measures, Part 3

Community and Economic Development – Performance Management

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Planning Services						
Percent Increase in City Limits Through Annexation	1	Annually	0.016	0.0179	0.0169	0.025
Number of Future Land Use Map Amendments	1	Annually	3	5	5	5
Increase in Miles of Bike Lanes, Trails and Sidewalks/Number of Transit Facilities	1	Annually	5.05 miles of sidewalks; 2.4 miles of bike lanes; 0 transit facilities	3.925 miles of sidewalks; 3.1 miles of bicycle lanes; 3 transit facilities	7.74 miles of sidewalks; 27 miles of trails; 14 transit facilities	4 miles of sidewalks, 1.5 miles of trails
Number of Multi-Modal Facilities Approved on Private Development Sites	1	Annually	40 site plans/ 20 zoning conditions/ 3 subdivisions	32 site plans, 21 zoning conditions, 4 subdivisions	31 site plans, 17 zoning conditions, 1 subdivision	30 site plans, 15 zoning conditions, 2 subdivisions
Grant Funding Awarded for Road, Trail and Other Transportation Improvements	1	Annually	\$1,675,998	\$1,935,000	\$3,848,347	\$1.3 million
Number of Rezoning Applications, including Planned Unit Developments	1	Annually	101	110	137	90
Number of Conditional Use Applications	1	Annually	27	21	21	20
Average Number of Calendar Days for Approval of Conditional Use	1	Annually	105	97.6	96.2	90

Figure 80: Community & Economic Development Performance Measures, Part 4

Community and Economic Development – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Reclassified one Code Enforcement Officer to Code Enforcement Officer Lead.

Service

- Code Enforcement is working towards the elimination of in-person payment services for the Red-Light Camera program since all payment types can be processed through Verra Mobility's Axis software.

Community and Economic Development – Changes, Accomplishments, and Efficiencies

ACCOMPLISHMENTS

- Prepared a Locally Funded Agreement with FDOT through which the City provided \$3,024,716 for on-going State Road 33 improvements between Old Combee Road and Firstpark Boulevard South. Agreement was approved by the City Commission on December 16, 2024.
- Submitted \$815,253 SUNTrail funding request to FDOT for Lakeshore Drive Trail (Fort Fraser Trail Extension-Tenoroc Trail Connector).
- Submitted two applications to FDOT and the Polk TPO for prioritization as part of FDOT's Five-Year Work Program development process: \$499,256 for a sidewalk on Fairbanks Street and \$3,268,438 for the proposed Lake Parker Park – Tenoroc Connector Trail to Lake Crago Park/Tenoroc Trail Segment One.
- Began second phase of Lakeland Historic Districts Resurvey Project: Dixieland and Munn Park Historic Districts.
- Submitted FY27 Division of Historical Resources Small Matching Grant application for \$50,000 to partially fund Phase 3 of the Lakeland Historic Districts Resurvey Project.
- Continued partnership with Lakeland Library in teaching an interactive class for researching historic houses using Lakeland History Room resources.

Community and Economic Development – Changes, Accomplishments, and Efficiencies

OPERATION EFFICIENCIES

- Increased use of Summary Disposition stipulation agreements by Code Enforcement Officers in the field have shortened the duration of both Hearing Officer and Code Enforcement Board hearings by half the time.
- Automated the Concurrency Certificate review process to reduce the amount of preparation time as part of site plan and subdivision approval processes.
- Processed ten Land Development Code text amendments including the addition of an administrative variance process to allow eight-foot-high fences in rear yards which has significantly reduced the number of variance applications.
- Planning team presented to Lakeland Electric's Delivery Manager team to better coordinate new development and transportation infrastructure projects, reducing LE's costs to relocate to modify infrastructure in the future.
- Planning and Transportation Manager preparing presentation with representatives from Orlando Health and VHB (Blueprints for Better Health: Planning for People) for the Florida APA Annual Conference on September 18, 2025.
- Hosted full-day Fair Housing Workshop at Coleman Bush presented by the Florida Commission on Human Relations and HOPE Florida.
- Griffin Lofts completed construction of 60 extremely low-income Multifamily units that utilized \$685,000 of HOME-ARP funding from the city dedicating 6 units for those at risk of Homelessness.
- Gospel Inc. closed on \$685,000 of HOME-ARP from the City of Lakeland to help fund the construction of 48 affordable multifamily units dedicated to extremely low-income tenants at risk of homelessness.
- Conducted three workshops for prospective Neighborhood Partnership Matching Grant Program (NPMG) applicants to improve the quality and success of applications.

FISCAL EFFICIENCIES

- Provided \$133,750 of CDBG grant funding to Public Works for completion of 7th Street Sidewalk project.
- Provided \$50,000 of CDBG grant funding to Public Works for design of Bay Street sidewalk project.

Electric

Lakeland Electric (LE) serves 144,000 customers, making it Florida's third-largest public power utility, and the 24th largest in the United States. To meet the electric needs of its customers, LE's power generation is fueled by natural gas, oil, and solar power. The Mission of LE is to safely provide our customers with affordable, dependable, and sustainable electric services. LE strives to provide the lowest rates possible for all customers while being able to support operations, capital improvement, and customer service objectives. LE is a member of the Florida Municipal Power Pool (FMPP) with Orlando Utility Commission (OUC) and Florida Municipal Power Agency (FMPA).

Divisions:

- General Manager
- Customer Service
- Energy Delivery
- Energy Production
- Fiscal Operations

Electric – General Manager – Table of Organization

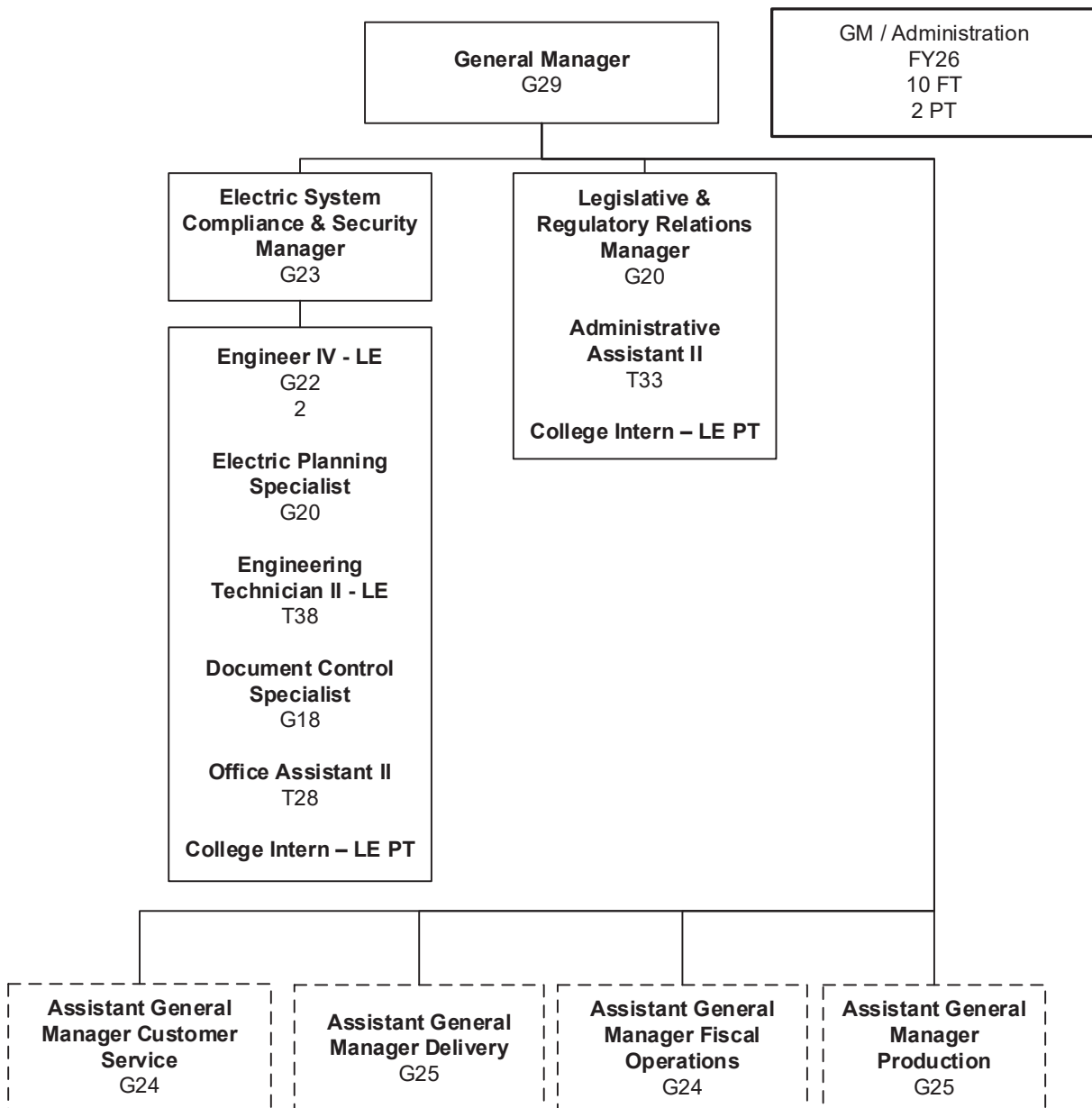


Figure 81: Electric General Manager Administration Table of Organization

Electric – General Manager – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
LE General Manager	1	1	1	G29	\$208,937.66 - \$ 355,194.23
Electric System Compliance & Security Mgr.	1	1	1	G23	\$106,301.66 - \$170,082.22
Engineer IV	2	2	2	G22	\$98,269.32 - \$147,404.51
Electric Planning Specialist	1	1	1	G20	\$81,215.00 - \$121,822.51
Legislative & Regulatory Relations Mgr.	1	1	1	G20	\$81,215.00 - \$121,822.51
Engineering Tech II - LE	2	2	1	T38	\$72,516.09 - \$106,533.18
Document Control Specialist	1	1	1	G18	\$67,119.92 - \$100,680.42
Administrative Assistant II	1	1	1	T33	\$56,658.32 - \$87,642.82
Office Assistant II	1	1	1	T28	\$44,518.68 - \$65,399.09
TOTAL FULL TIME EMPLOYEES	11	11	10		
College Interns	2	2	2	*	
TOTAL PART TIME EMPLOYEES	2	2	2		
TOTAL FULL TIME EMPLOYEES	11	11	10		
TOTAL PART TIME EMPLOYEES	2	2	2		

Figure 82: Electric General Manager Positions

Electric – Customer Service – Table of Organization

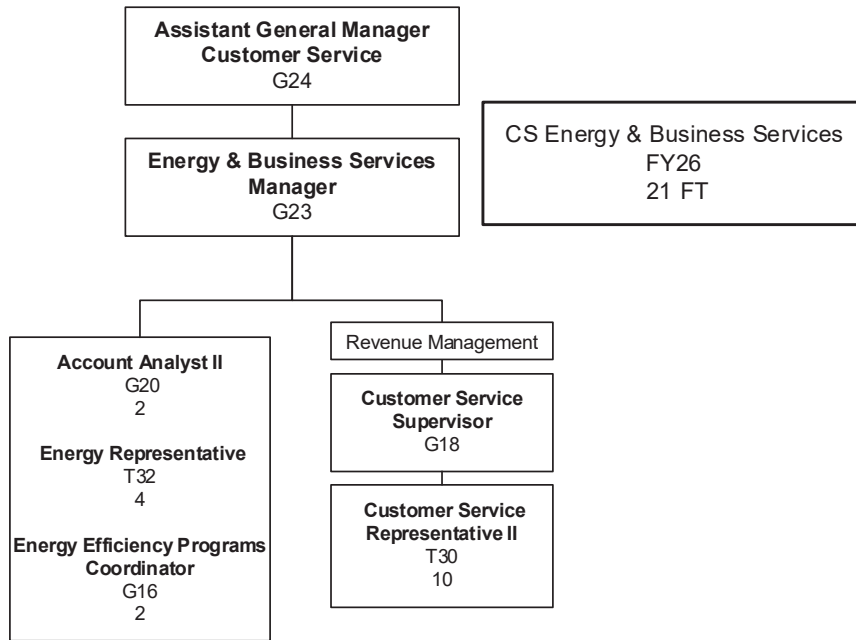


Figure 83: Electric Customer Service Energy & Business Serv. Table of Organization

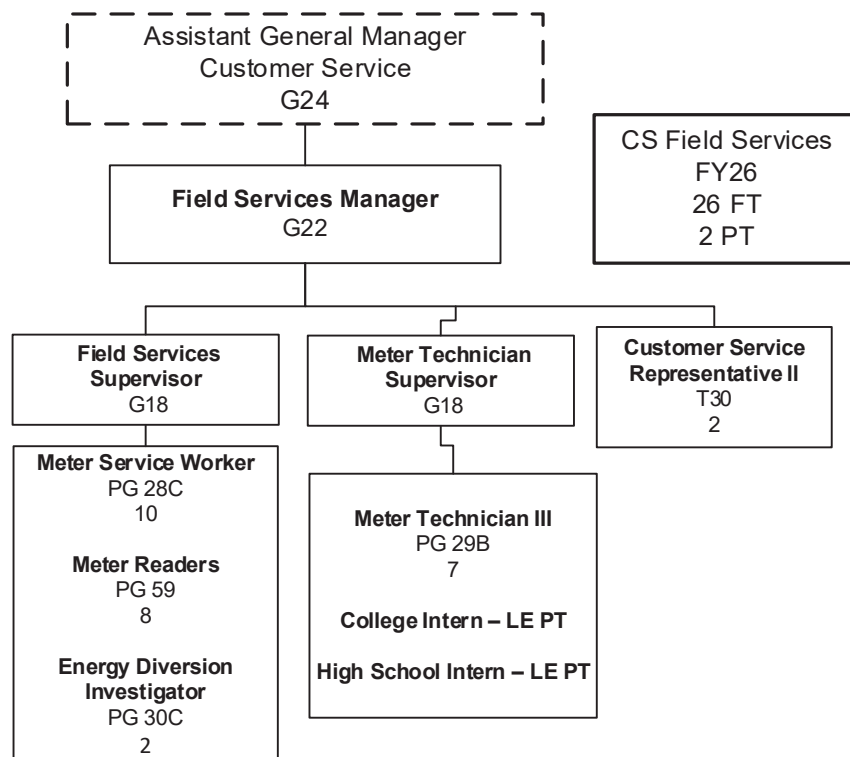


Figure 84: Electric Customer Service Field Services Table of Organization
Fiscal Year 2026 Annual Budget

Electric – Customer Service – Table of Organization

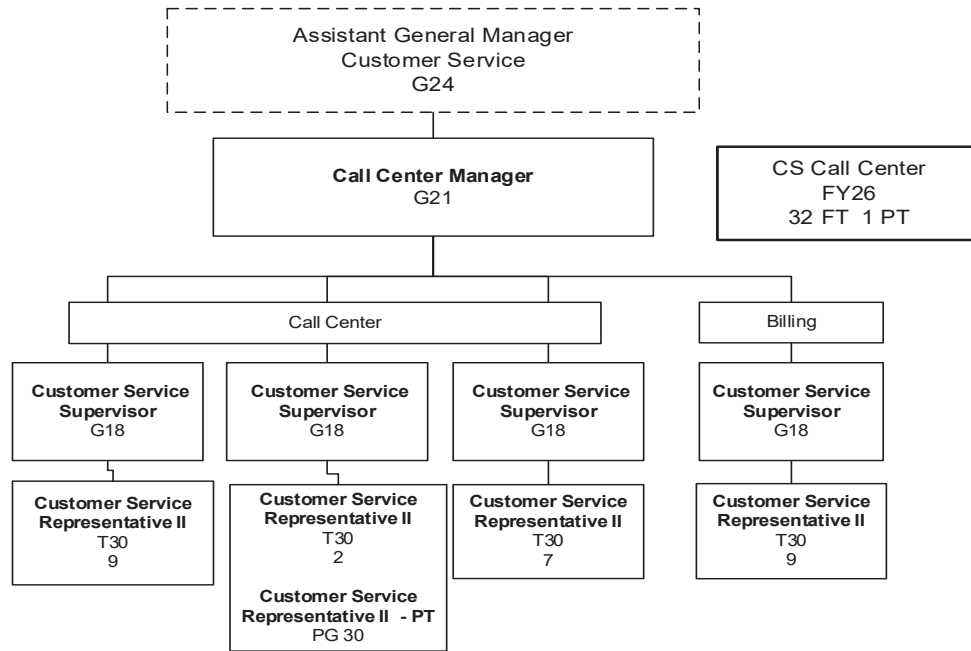


Figure 85: Electric Customer Service Call Center Table of Organization

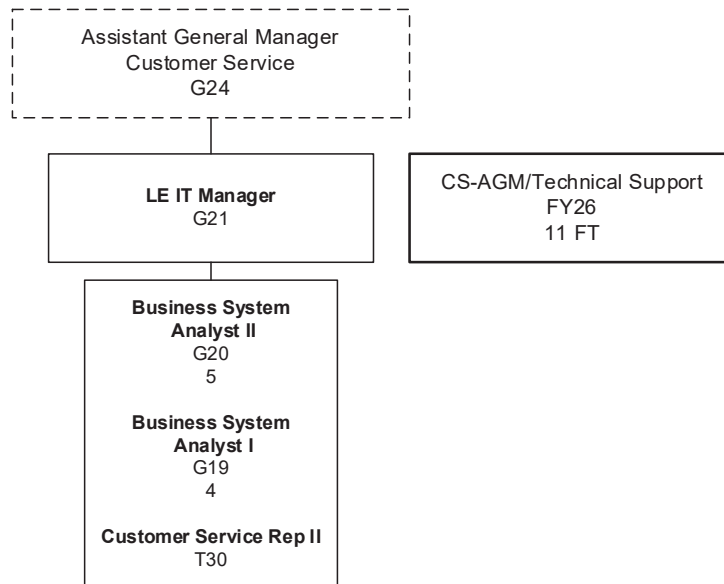


Figure 86: Electric Customer Service AGM/Technical Support Table of Organization

Electric – Customer Service – Table of Organization

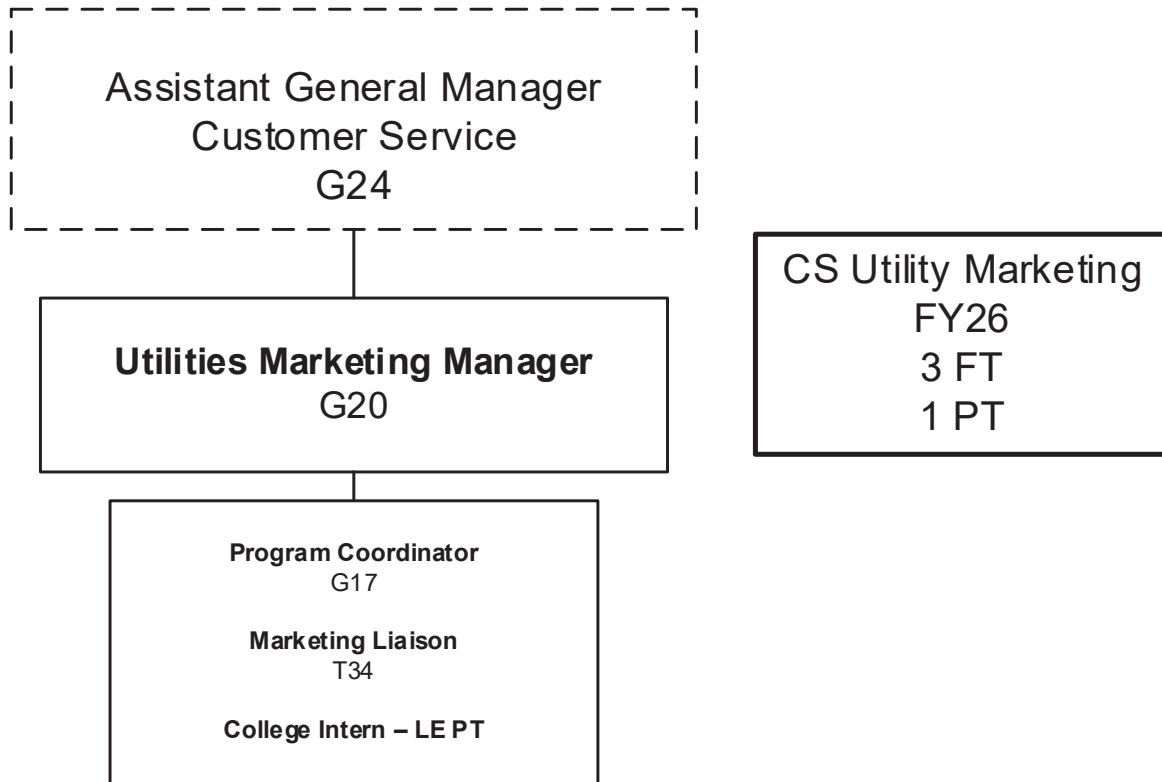


Figure 87: Electric Customer Service Utility Marketing Table of Organization

Electric – Customer Service – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
AGM Customer Service	1	1	1	G24	\$119,589.08 - \$191,342.76
Energy & Business Services Mgr.	1	1	1	G23	\$106,301.66 - \$170,082.22
Field Services Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Meter Technician III	0	0	7	PB048d	\$91,574.39 - \$100,731.81
Call Center Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
LE/IT Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Account Analyst II	2	2	2	G20	\$81,215.00 - \$121,822.51
Meter Technician Supervisor	0	0	1	G20	\$81,215.00 - \$121,822.51
Utilities Marketing Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
Business Systems Analyst II	5	5	5	G20	\$81,215.00 - \$121,822.51
Business Systems Analyst I	4	4	4	G19	\$73,832.02 - \$110,748.03
Customer Service Supervisor	5	5	5	G18	\$67,119.92 - \$100,680.42
Field Service Supervisor	1	1	1	G18	\$67,119.92 - \$100,680.42
Energy Diversion Investigator	2	2	2	PB030C	\$65,098.09 - \$71,607.92
Meter Service Worker	10	10	10	PB028C	\$61,998.19 - \$68,198.00
Program Coordinator	1	1	1	G17	\$61,017.33 - \$91,525.99
Marketing Liaison	1	1	1	T34	\$59,658.32 - \$87,642.82
Energy Efficiency Programs Coordinator	2	2	2	G16	\$55,470.39 - \$83,206.13
Meter Reader	8	8	2	PB059	\$54,883.64 - \$60,372.00
Energy Representative	4	4	4	T32	\$54,112.47 - \$79,495.25
Customer Service Representative II	40	40	40	T30	\$49,082.43 - \$72,104.73
TOTAL FULL TIME EMPLOYEES	91	91	93		
High School Intern	0	0	1		
College Intern	0	0	2		
Customer Service Representative II	1	1	1	T30	\$49,082.43 - \$72,104.73
TOTAL PART TIME EMPLOYEES	1	1	4		
TOTAL FULL TIME EMPLOYEES	91	91	93		
TOTAL PART TIME EMPLOYEES	1	1	4		

Figure 88: Electric Customer Service Positions

Electric – Delivery – Table of Organization

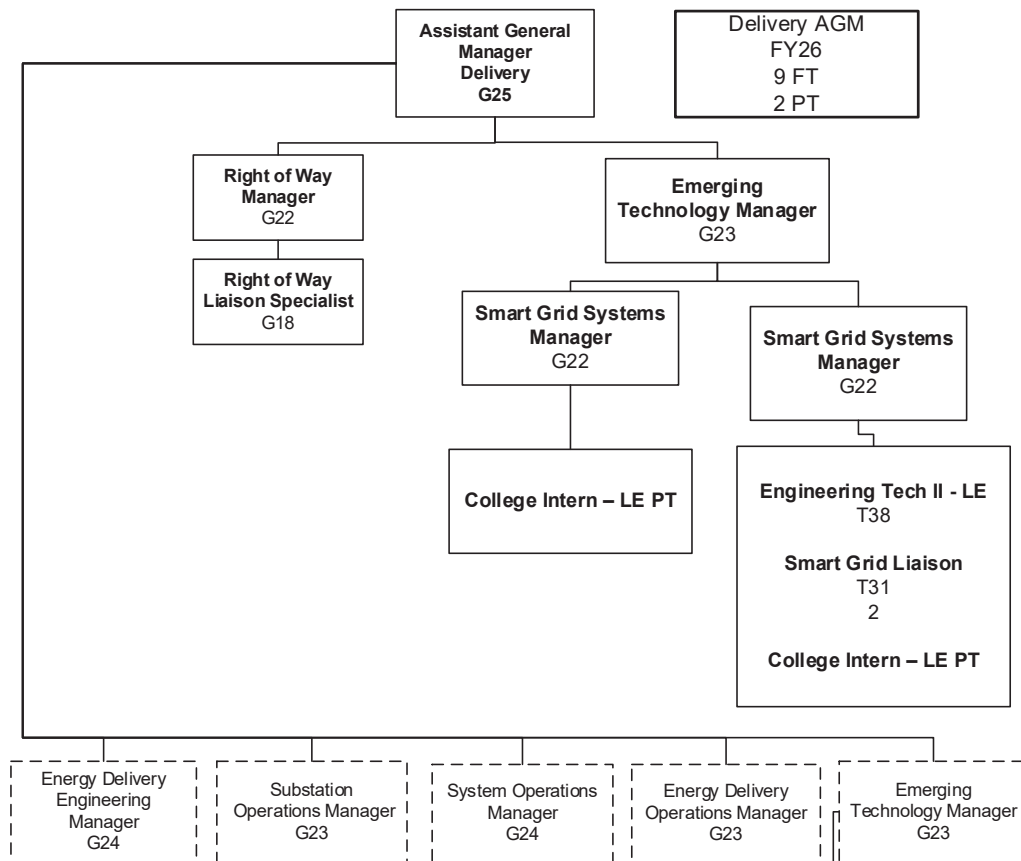


Figure 89: Electric Delivery AGM Table of Organization

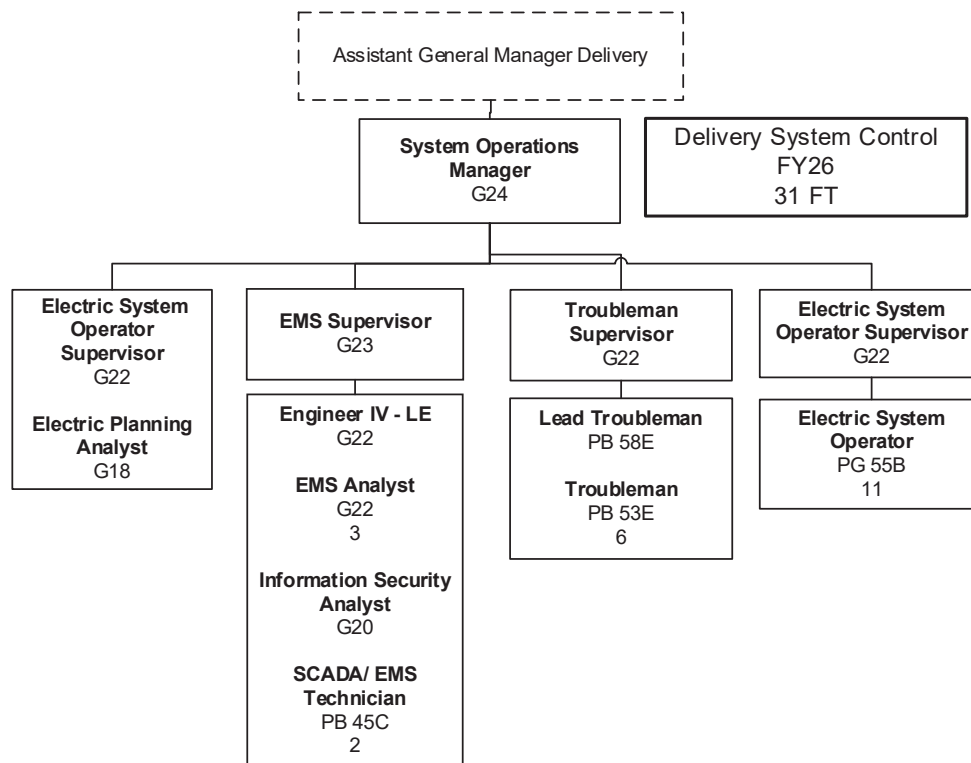


Figure 90: Electric Delivery System Control Table of Organization

Electric – Delivery – Table of Organization

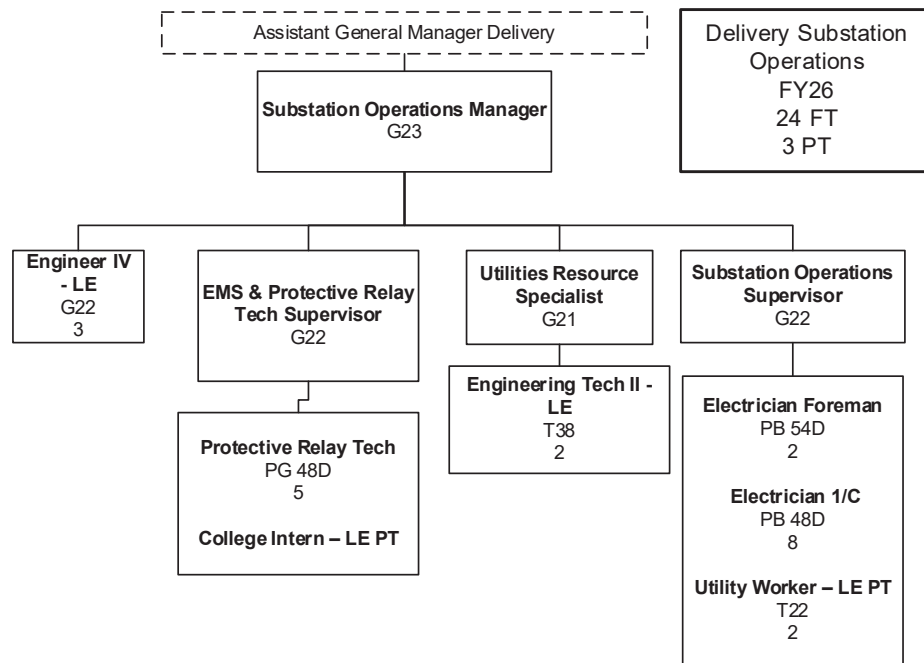


Figure 91: Electric Delivery Substation Operations Table of Organization

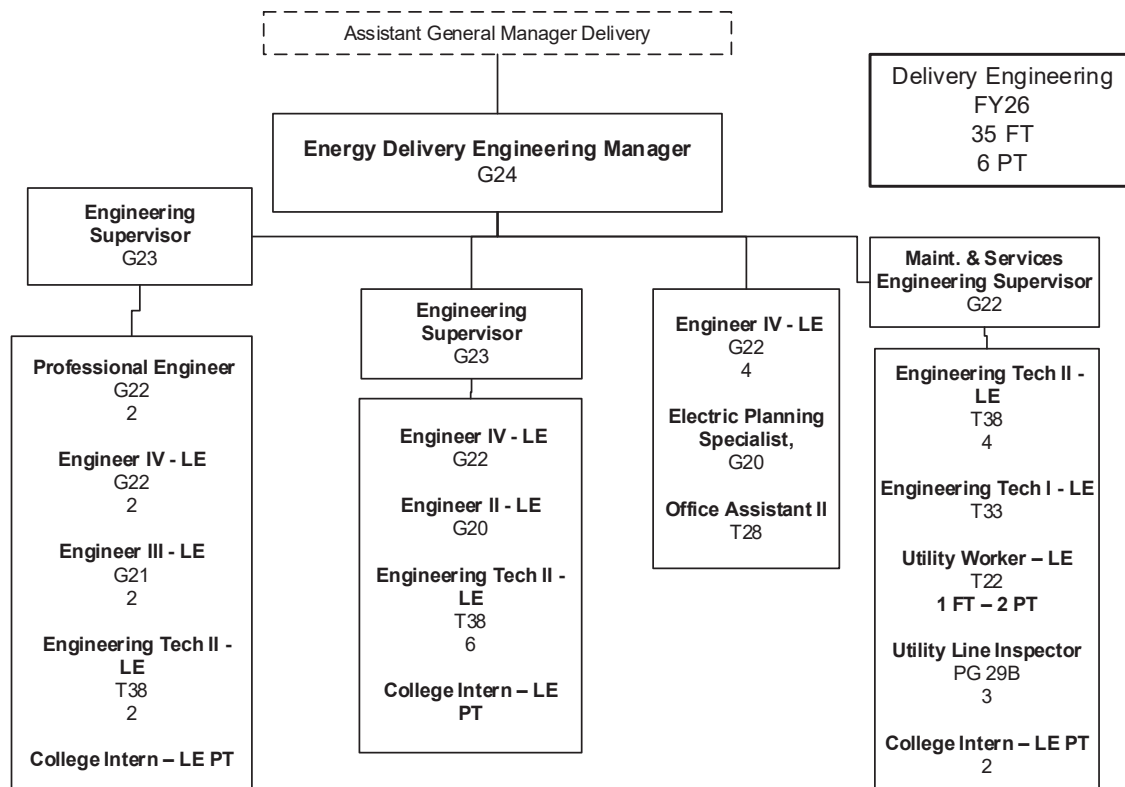


Figure 92: Electric Delivery Engineering Table of Organization

Electric – Delivery – Table of Organization

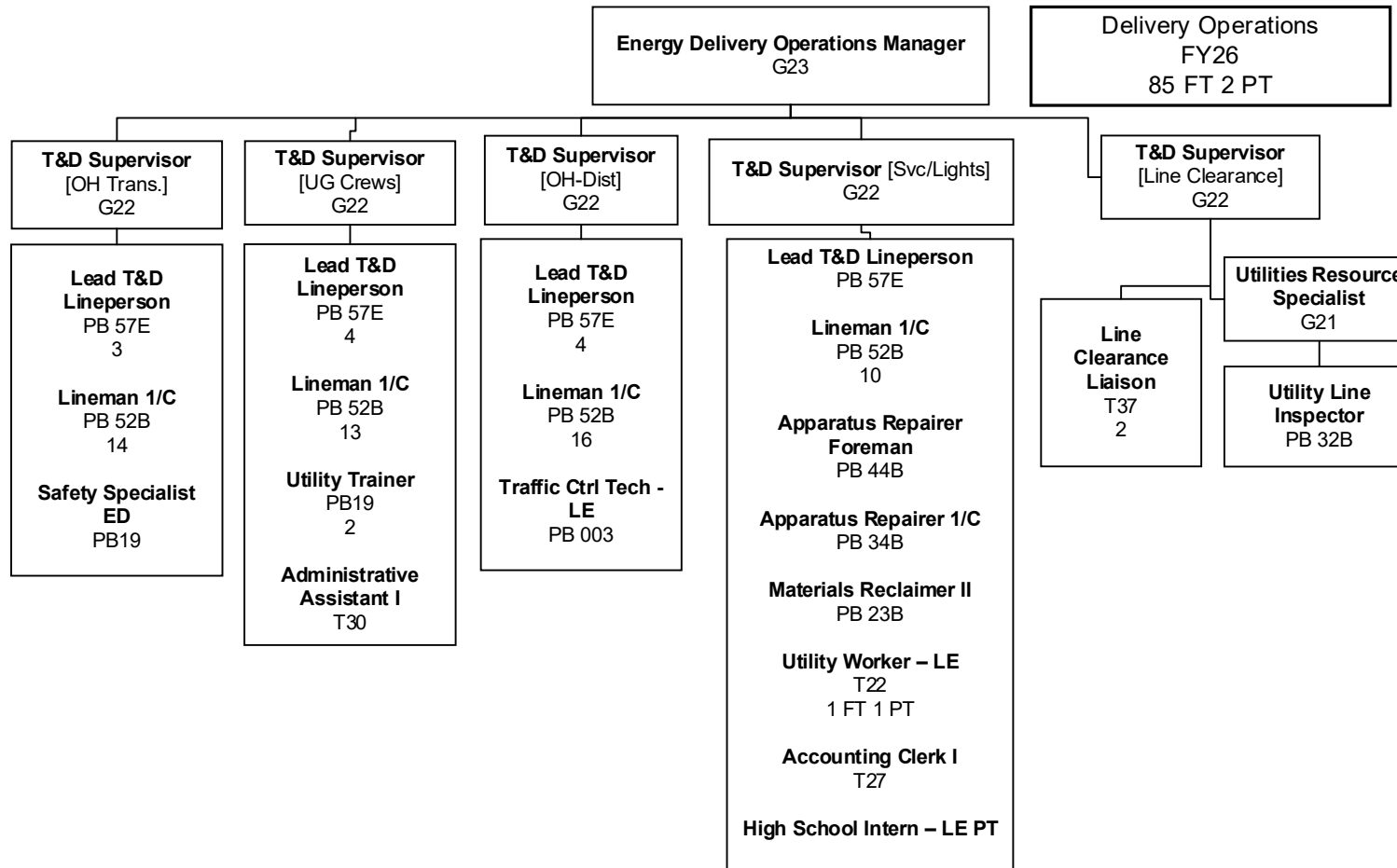


Figure 93: Electric Delivery Operations Table of Organization

Electric – Delivery – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
AGM Delivery	1	1	1	G25	\$134,538.13 - \$ 215,261.00
Energy Delivery Engineering Mgr.	1	1	1	G24	\$119,589.08 - \$191,342.76
System Operations Manager	1	1	1	G24	\$119,589.08 - \$191,342.76
Electric System Operator	11	11	11	PB055b	\$114,163.05 - \$125,579.35
Lead Troubleman	1	1	1	PB058e	\$110,790.00 - \$121,869.01
Utility Trainer	2	2	2	PB058e	\$110,790.00 - \$121,869.01
Lead T&D Lineperson	12	12	12	PB057e	\$108,071.23 - \$118,878.35
Emerging Technology Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
Energy Delivery Operations Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
Energy Mgmt System (EMS) Supervisor	1	1	1	G23	\$106,301.66 - \$170,082.22
Engineering Supervisor	2	2	2	G23	\$106,301.66 - \$170,082.22
Substation Operations Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
Troubleman	6	6	6	PB053e	\$102,932.75 - \$113,226.02
Electrician Foreman	2	2	2	PB054d	\$101,001.13 - \$111,101.27
Lineman 1/C	54	54	53	PB052b	\$100,342.29 - \$107,753.14
Electric System Operator Supervisor	2	2	2	G22	\$98,269.32 - \$147,404.51
EMS & Protective Relay Tech Supervisor	1	1	1	G22	\$98,269.32 - \$147,404.51
EMS Analyst	2	2	3	G22	\$98,269.32 - \$147,404.51
Engineer IV	11	11	11	G22	\$98,269.32 - \$147,404.51
Maint. & Svc Engineering Supervisor	1	1	1	G22	\$98,269.32 - \$147,404.51
Professional Engineer	2	2	2	G22	\$98,269.32 - \$147,404.51
Right of Way Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Smart Grid Systems Manager	2	2	2	G22	\$98,269.32 - \$147,404.51
Substation Operations Supervisor	1	1	1	G22	\$98,269.32 - \$147,404.51
T&D Supervisor	5	5	5	G22	\$98,269.32 - \$147,404.51
Troubleman Supervisor	1	1	1	G22	\$98,269.32 - \$147,404.51
Apparatus Repairer Foreman	1	1	1	PB044b	\$96,198.83 - \$105,818.72
Electrician 1/C	8	8	8	PB048d	\$91,574.39 - \$100,731.81
Meter Technician III	6	6	0	PB048d	\$91,574.39 - \$100,731.81
Protective Relay Technician	5	5	5	PB048d	\$91,574.39 - \$100,731.81
SCADA/EMS Technician	2	2	2	PB045c	\$91,574.39 - \$100,731.81
Engineer III - LE	2	2	2	G21	\$89,335.64 - \$134,004.00
Utilities Resource Specialist	2	2	2	G21	\$89,335.64 - \$134,004.00
Electric Planning Specialist	1	1	1	G20	\$81,215.00 - \$121,822.51
Engineer II - LE	1	1	1	G20	\$81,215.00 - \$121,822.51
Information Security Analyst	1	1	1	G20	\$81,215.00 - \$121,822.51
Meter Technician Supervisor	1	1	0	G20	\$81,215.00 - \$121,822.51
Apparatus Repairer 1/C	1	1	1	PB034b	\$77,218.23 - \$84,940.05
Safety Specialist	0	0	1	G19	\$73,832.02 - \$ 110,748.03
Utility Line Inspector	4	4	4	PB032b	\$73,559.31 - \$ 80,915.25
Engineering Tech II - LE	13	13	15	T38	\$72,516.09 - \$106,533.18

Electric – Delivery – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Line Clearance Liaison	2	2	2	T37	\$69,063.66 - \$101,457.91
Electric Planning Analyst	1	1	1	G18	\$67,119.92 - \$100,680.42
Right of Way Liaison Specialist	1	1	1	G18	\$67,119.92 - \$100,680.42
Engineering Tech I - LE	1	1	1	T33	\$56,817.55 - \$83,469.96
Materials Reclaimer II	1	1	1	PB023b	\$54,106.53 - \$ 64,927.86
Smart Grid Liaison	2	2	2	T31	\$51,535.53 - \$75,708.99
Administrative Assistant I	0	0	1	T30	\$49,082.43 - \$72,104.73
Office Assistant II	1	1	1	T28	\$44,518.68 - \$65,399.09
Accounting Clerk I	1	1	1	T27	\$42,398.33 - \$62,285.87
Traffic Control Technician	1	1	1	PB003	\$40,387.74 - \$48,465.29
Utility Worker - LE	2	2	2	T22	\$34,215.23 - \$48,799.22
TOTAL FULL TIME EMPLOYEES	187	187	184		
High School Intern	0	0	1		
College Intern	0	0	7		
Utility Worker - LE	7	7	5	T22	\$34,215.23 - \$48,799.22
TOTAL PART TIME EMPLOYEES	7	7	13		
TOTAL FULL TIME	187	187	184		
TOTAL PART TIME EMPLOYEES	7	7	13		

Figure 94: Electric Delivery Positions

Electric – Fiscal Operations – Table of Organization

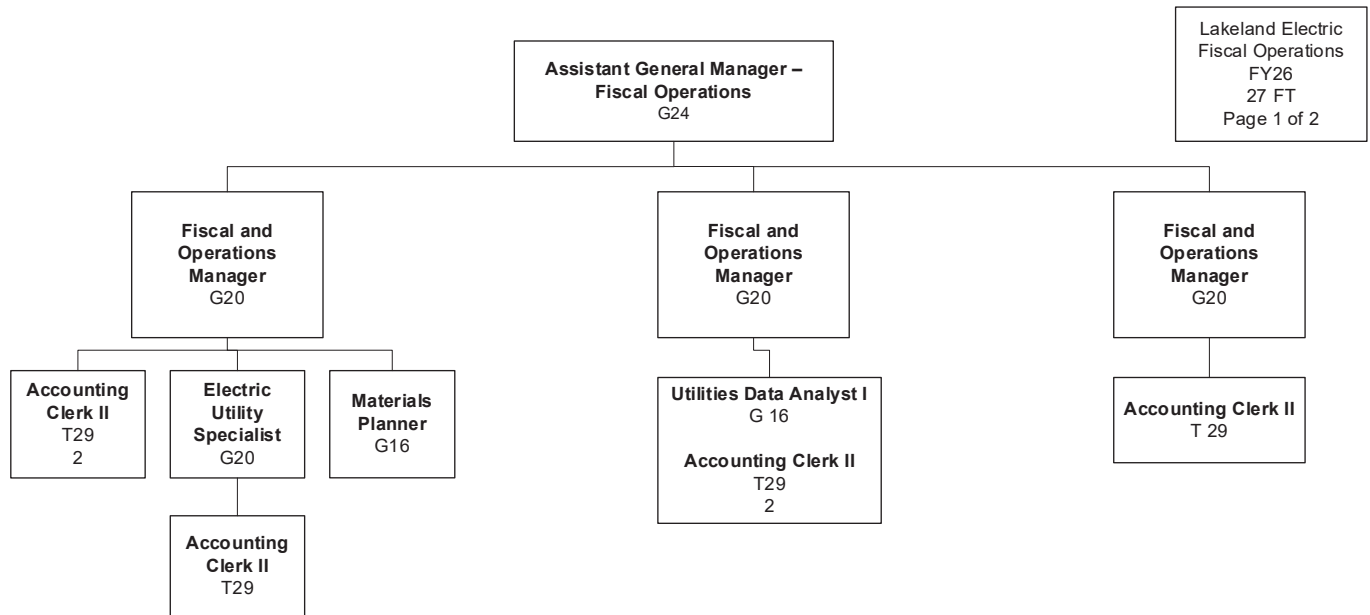


Figure 95: Electric Fiscal Operations Table of Organization Part 1

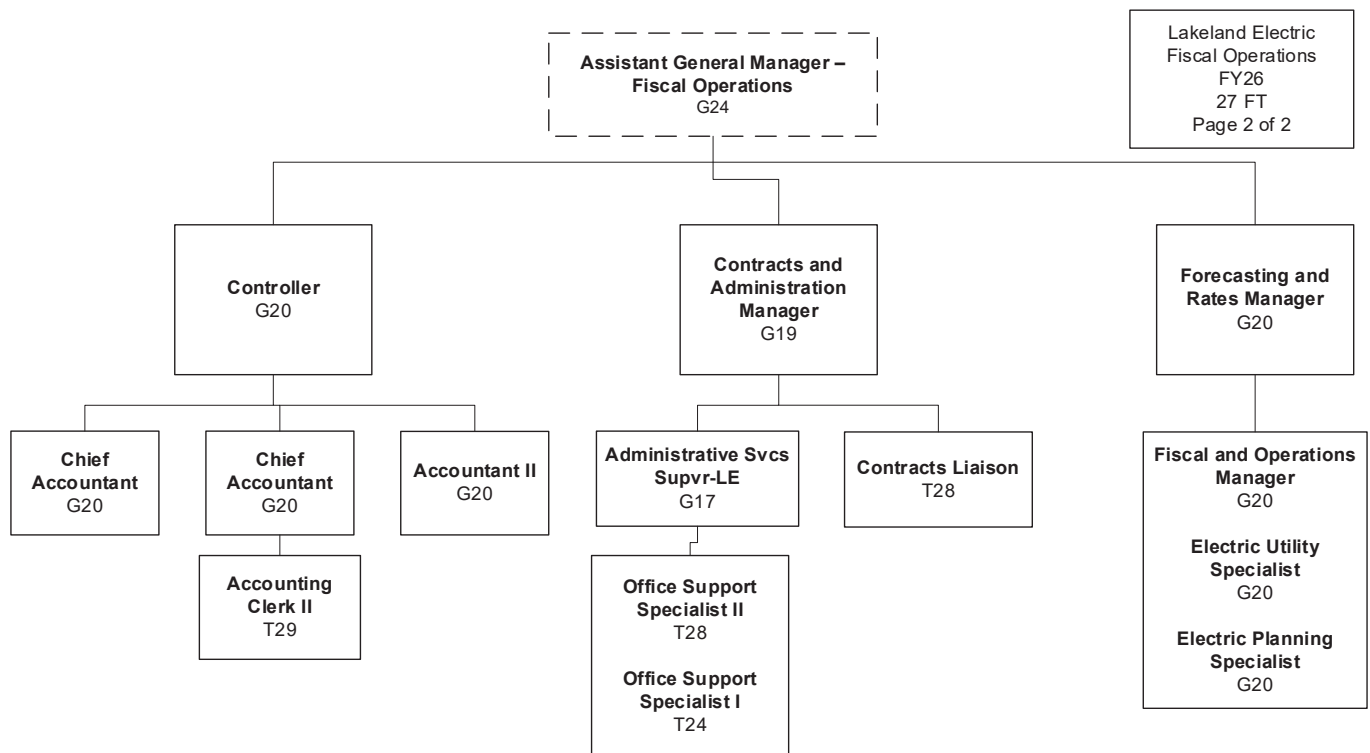


Figure 96: Electric Fiscal Operations Table of Organization Part 2

Electric – Fiscal Operations – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
AGM Fiscal Operations	1	1	1	G24	\$119,589.08 - \$191,342.76
Controller	1	1	1	G23	\$106,301.66 - \$170,082.22
Forecasting & Rates Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
HR Manager - Lakeland Electric	1	1	0	G22	\$98,269.32 - \$147,404.51
Chief Accountant	2	2	2	G20	\$81,215.00 - \$121,822.51
Electric Planning Specialist	1	1	1	G20	\$81,215.00 - \$121,822.51
Electric Utility Specialist	2	2	2	G20	\$81,215.00 - \$121,822.51
Fiscal & Operations Manager	4	4	4	G20	\$81,215.00 - \$121,822.51
Contracts & Administrative Manager	1	1	1	G19	\$73,832.02 - \$110,748.03
Accountant II	1	0	1	G18	\$67,119.92 - \$100,680.42
Utilities Data Analyst II	1	1	0	G18	\$67,119.92 - \$100,680.42
Administrative Services Supervisor LE	1	1	1	G17	\$61,017.33 - \$91,525.99
Materials Planner	1	1	1	G16	\$55,470.39 - \$83,206.13
Utilities Data Analyst I	1	1	1	G16	\$55,470.39 - \$83,206.13
Accounting Clerk II	7	7	7	T29	\$46,743.48 - \$68,669.53
Contracts Liaison	1	1	1	T28	\$44,518.68 - \$65,399.09
Office Assistant II	2	2	1	T28	\$44,518.68 - \$65,399.09
Office Assistant I	1	1	1	T24	\$36,625.25 - \$53,804.48
TOTAL FULL TIME EMPLOYEES	30	29	27		
TOTAL FULL TIME EMPLOYEES	30	29	27		

Figure 97: Electric Fiscal Operations Positions

Electric – Production – Table of Organization

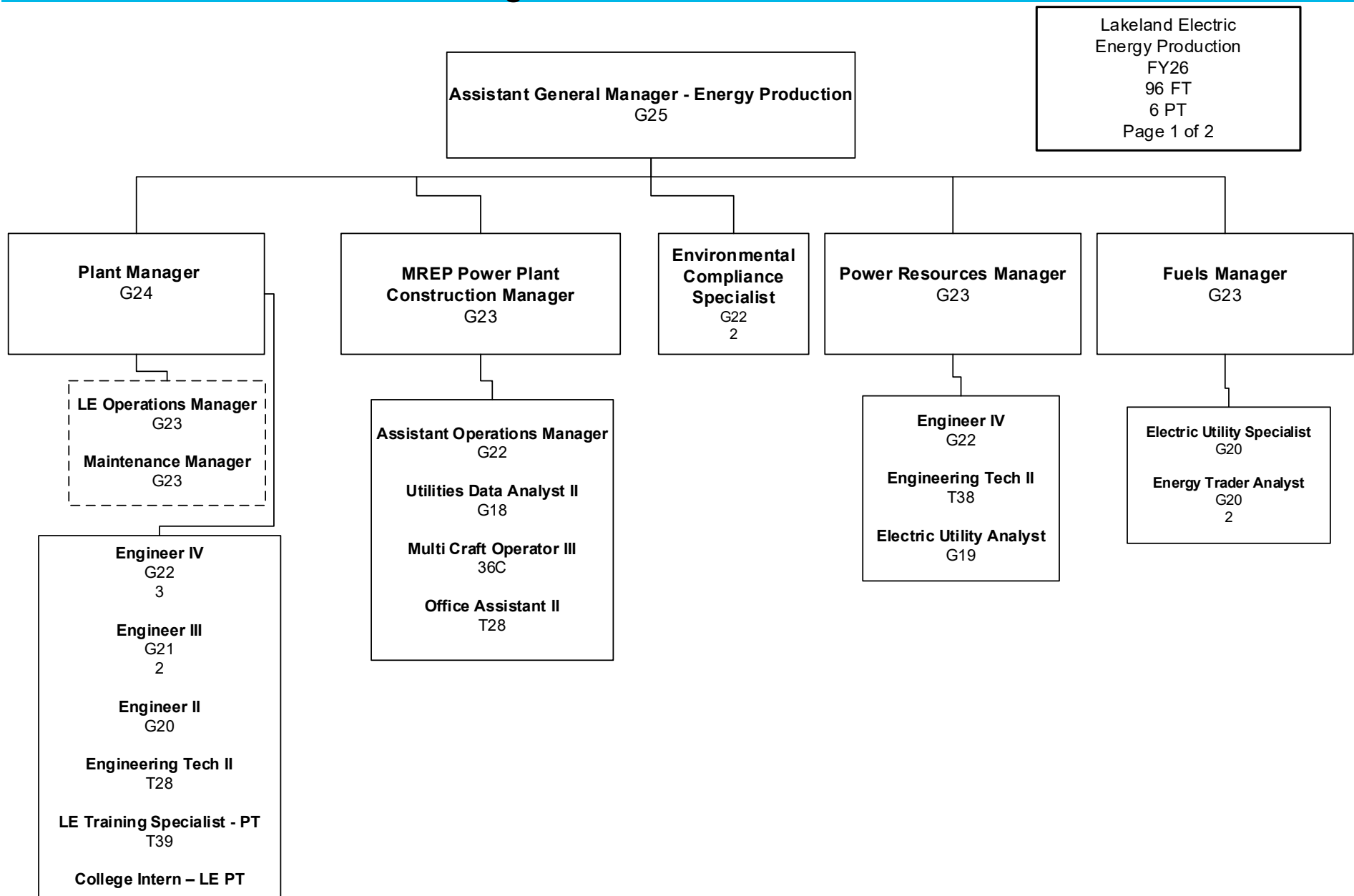


Figure 98: Electric Production Table of Organization Part 1

Electric – Production – Table of Organization

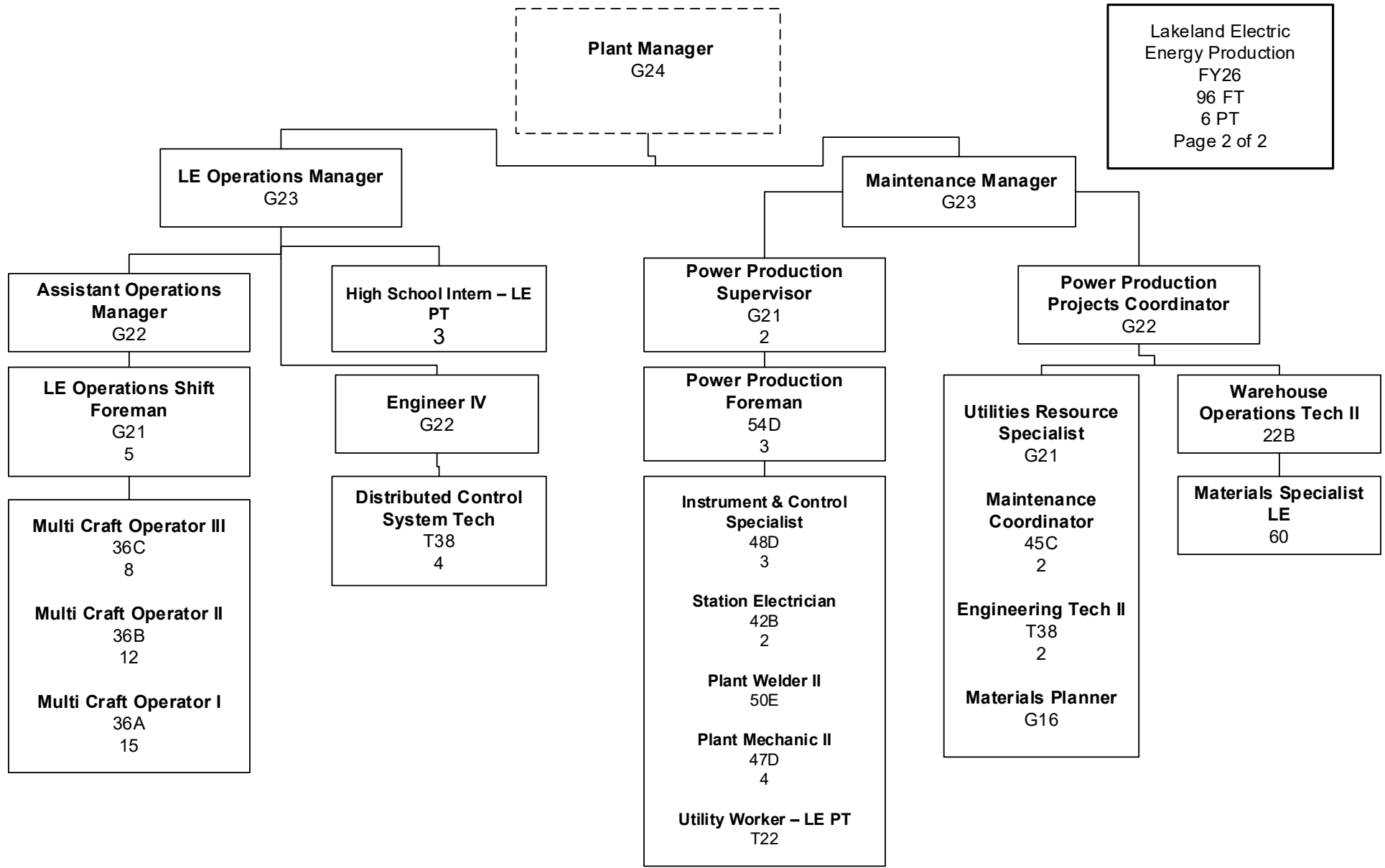


Figure 99: Electric Production Table of Organization Part 2

Electric – Production – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
AGM Production	1	1	1	G25	\$134,538.13 - \$ 215,261.00
Plant Manager	1	1	1	G24	\$119,589.08 - \$191,342.76
Fuels Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
LE Operations Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
Maintenance Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
Power Plant Construction Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
Power Resources Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
Multicraft Operator III	7	7	9	PB036C	\$104,018.12 - \$ 114,419.92
Power Production Foreman	3	3	3	PB054d	\$101,001.13 - \$111,101.27
Assistant Operations Manager	2	2	2	G22	\$98,269.32 - \$147,404.51
Engineer IV	5	5	5	G22	\$98,269.32 - \$147,404.51
Environmental Compliance Specialist	2	2	2	G22	\$98,269.32 - \$147,404.51
Power Production Projects Coordinator	1	1	1	G22	\$98,269.32 - \$147,404.51
LE Operation Shift Foreman	5	5	5	T43	\$92,551.16 - \$135,962.82
Instrument & Control Specialist	3	4	3	PB048d	\$91,574.39 - \$100,731.81
Maintenance Coordinator	2	2	2	PB045c	\$91,574.39 - \$100,731.81
Station Electrician	2	2	2	PB042b	\$91,574.39 - \$100,731.81
Plant Welder II	1	1	1	PB050e	\$89,389.19 - \$98,328.12
Plant Mechanic II	4	4	4	PB047d	\$89,389.19 - \$98,328.12
Engineer III - LE	2	2	2	G21	\$89,335.64 - \$134,004.00
Power Production Supervisor	2	2	2	G21	\$89,335.64 - \$134,004.00
Utilities Resource Specialist	1	1	1	G21	\$89,335.64 - \$134,004.00
Multicraft Operator II	10	10	12	PB036B	\$85,282.24 - \$108,946.96
Electric Utility Specialist	1	1	1	G20	\$81,215.00 - \$121,822.51
Energy Trader Analyst	2	2	2	G20	\$81,215.00 - \$121,822.51
Engineer II - LE	1	1	1	G20	\$81,215.00 - \$121,822.51
Electric Utility Analyst	1	1	1	G19	\$73,832.02 - \$ 110,748.03
Distributed Control System Technician	4	5	4	T38	\$72,516.09 - \$106,533.18
Engineering Tech II - LE	4	4	4	T38	\$72,516.09 - \$106,533.18
LE Materials Specialist	1	1	1	PB060	\$67,429.37 - \$80,915.25

Electric – Production – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Multicraft Operator I	19	19	15	PB036A	\$66,541.71 - \$ 103,759.02
Utilities Data Analyst	0	0	1	G18	\$67,119.92 - \$100,680.42
Materials Planner	1	1	1	G16	\$55,470.39 - \$83,206.13
Warehouse Operations Technician II - LE	1	1	1	PB022b	\$52,825.51 - \$63,390.61
Administrative Assistant I	1	1	0	T30	\$49,082.43 - \$72,104.73
Office Assistant II	0	0	1	T28	\$44,518.68 - \$65,399.09
TOTAL FULL TIME EMPLOYEES	95	97	96		
LE Training Specialist	1	1	1	T39	\$76,142.97 - \$111,857.20
Utility Worker LE	0	0	1	T22	\$34,215.23 - \$48,799.22
College Intern	0	0	1		
High School Intern	0	0	3		
TOTAL PART TIME EMPLOYEES	1	1	6		
TOTAL FULL TIME EMPLOYEES	95	97	96		
TOTAL PART TIME EMPLOYEES	1	1	6		

Figure 100: Electric Production Positions

Electric – Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Electric Utility</i>	\$322,398,240	\$361,162,469	\$351,837,890	\$401,397,785

Figure 101: Electric Budget Summary – Expenses

Revenues

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Electric Utility</i>	\$379,086,178	\$386,883,070	\$386,071,808	\$427,742,004

Figure 102: Electric Budget Summary – Revenues

Electric – Performance Management

Electric Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic
Development](#)



[Public
Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Electric System Average Interruption Duration Index (SAIDI) (minutes)	Infrastructure 2, Culture 4	FY Quarterly	51.98	64.00	62.91	Chart 25	75.00 or <
Electric System Average Interruption Frequency Index (SAIFI)	Infrastructure 2, Culture 4	FY Quarterly	1.10	1.10	1.07	Chart 26	1.25 or <
Overall competitive ranking of Lakeland Electric rates	Infrastructure 2, Economic Development 3, Culture 4	FY Quarterly	Residential: 2 nd Quartile Commercial: 1 st Quartile Commercial Demand: 1 st Quartile Industrial: 2 nd Quartile	Residential: 1 st Quartile Commercial: 1 st Quartile Commercial Demand: 1 st Quartile Industrial: 1 st Quartile	Residential: 1 st Quartile Commercial: 1 st Quartile Commercial Demand: 1 st Quartile Industrial: 1 st Quartile	Chart 27	1 st Quartile all rates
Lakeland Electric Customer Service percent of first contact resolution	Culture 4	FY Annually	97%	92%	90.4%	Chart 28	90%
Lakeland Electric spending on infrastructure as a percentage of total revenues	Infrastructure 1, 2	FY Annually	37.8%	29.9%	19.7%	Chart 29	Monitor Only

Figure 103: Electric – Key Success Indicators

Electric – Performance Management

Department Objectives – Lakeland Electric

1. Provide reliable, cost effective and environmentally compliant electric generation in a safe work environment to service the needs of our customers.
2. Safely, reliably, and efficiently deliver electric power from Lakeland Electric's generation facilities and interconnections with other utilities to our customers throughout the 246 square mile utility service area.
3. Create and maintain quality utility billing and customer service in a customer focused and cost-efficient environment which meets or exceeds customers' needs and expectations while developing and managing resources vital to the City of Lakeland's success and pursuit of excellence.

Lakeland Electric Performance Measures

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Energy Production						
Equivalent Availability Rate U5 - Power Production (Average)	1	Quarterly	64.00%	91.5%	66%	90.70%
Safety-Power Production LTI ¹	1	Quarterly	0 LTI	1 LTI	2 LTI	0 LTI
Safety Energy Delivery						
Safety-Energy Delivery LTI	2	Quarterly	0 LTI	5 LTI	6 LTI	0 LTI
Accounts Served-Systems Plan	2	Annually	140,704	143,144	145,000	147,724
GWHr Delivered-System Plan	2	Annually	3,455	3,490	3,533	3,550
Billing and Customer Service						
Average Time to Answer (in seconds)-	3	Quarterly	147	99	144	108
Uncollected % of Revenue	3	Quarterly	0.20%	0.22%	0.19%	0.24%
Water Meter Reading Accuracy	3	Quarterly	99.96%	99.98%	99.97%	99.97%
Safety	3	Quarterly	3	1	0	0

Figure 104: Lakeland Electric Performance Measures

¹ LTI - Lost Time Incident rate.

Electric – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Staffing changes to strengthen the team and fill critical vacancies are as follows for FY25: Engineer IV (from Siemens, bringing valuable industry experience), Utility worker (a graduate from the LE Power Academy, demonstrating our commitment to supporting and developing local talent through the program).
- Additionally, we onboarded two interns—one supporting the Environmental Division and another, a college engineering student, focused on chemistry within Production. A third intern was hired under a DEED grant to develop a nuclear playbook, working closely with both Emerging Technology and Environmental Affairs.
- Focus on Safety and Training – Hired 2 UWUA trainers, Safety Specialist, Smart Grid Systems Manager (Technology Hardware).
- Established a new Quality Control and Training Supervisor role in the Call Center to enhance service delivery, coaching, and operational consistency across customer interactions.
- Realigned the Meter Shop under Field Services Management to streamline workflow, increase interdepartmental coordination, and foster career progression pathways, improving employee engagement and retention.

Service

- Fuel Rate changes. LE rates remain competitive in the 1st Quartile.
 - QTR1 \$43.50, QTR2 \$41.50, QTR3 \$41.50, and QTR4 \$43.50
- Revamped and relaunched the Pay-As-You-Go Program, empowering customers with greater control over energy usage and payment flexibility while improving utility cash flow and reducing arrearages.
- Secured over \$9 million in LIHEAP energy assistance for underserved communities—providing direct financial relief and strengthening trust and equity in utility services.

ACCOMPLISHMENTS

Recognitions

- Key Account Managers earned APPA Certification in Utility Account Management, raising the department's expertise and national credibility in strategic customer relations.

Electric – Changes, Accomplishments, and Efficiencies

Major projects completed

- Partnered with GreatBlue Research to enhance data-driven insights and better align services with customer needs and expectations. (Department Objective 3)
- Commission McIntosh Reciprocating Engine Plant (MREP) successfully completed its 72-hour run on April 11, 2025, marking the official transfer of ownership and the addition of 120 MWs of new generation capacity.
- Unit 5 insurance reimbursement totaled \$8,531,430 for damage sustained on February 23, 2023. The reimbursement covers the replacement of the rotor and all new turbine blading, cleaning of debris from Row 1 vanes, replacement of Row 1 turbine blades, as well as tuning and balancing.
- Hamilton Substation loaded and Hamilton Transmission line energized.
- Highland City XFMR 2 installed - increased resiliency.
- COL/FGT gas ROW, Orlando Health, Hawthorne 3.
- Reliability/Storm Hardening: Winnie Ln, Wildflower, Coventry, Jonila Ph 2.
- FDOT projects: N98, Dranefield/Waring, Mt Olive Rd, Hwy 33, Cypress lakes.
- Software: EMS/SCADA, MDM, and Designer are all \$1M projects, each performed in FY25.
- Implemented a two-year JD Power Customer Satisfaction Program, leveraging real-time customer feedback to guide strategic improvements, resulting in a 41-point satisfaction increase in 2024.

Presentations at professional conferences

- AGM-Production hosts the Eastern Fuel Buyers Conference - Recruited Robert Bryce (Famous Author) as speaker.
- Florida Municipal Power Pool Seminar – Power Resource Manager Paul Shippis presented.
- Polk County Hazardous Operations and Emergency Response where Sean McGinnis was a speaker.
- Sean McGinnis was named the gubernatorially appointed representative on the State Emergency Response Commission (SERC) for Lakeland Electric.
- MREP Plant Tours: Home School program, Customer and Citizens Academy and various vendors for MAN and city employees.
- Presented at TEA Innovation Day – Mike Dammer presented on Microgrids.
- Presented at APPA E&O Conference – Mike Dammer presented on Microgrids.
- Present virtually to the APPA Policy Maker's Council – Mike Dammer presented on the DEED Grant for the New Nuclear Environmental Strategy Project
- Korey Bush was a Featured Presenter at National and Statewide Conferences, including:
 - iConnect, Kubra's national annual conference. (Austin, Texas, October 2024)
 - Florida Women in Energy Leadership Conference (Tampa, October 2024)
 - FMEA Energy Connections Conference
 - FMEA Hurricane Forum
 - FMEA Annual Conference

Electric – Changes, Accomplishments, and Efficiencies

Grants Awarded

- Awarded DEED grant from APPA for Nuclear site permitting, \$125K.

OPERATION EFFICIENCIES

- Transitioned the MREP facility construction permit to Title V air permit.
- Closure of South BSA with acceptance by Florida Department of Environmental Protection (FDEP).
- Larsen plant FDEP industrial wastewater inspection in compliance.
- McIntosh FDEP solid waste inspection in compliance.
- McIntosh plan National Pollutant Discharge Elimination System (NPDES) stormwater inspection in compliance.
- Larsen plant NPDES stormwater inspection in compliance.
- Successfully completed a NERC (North American Electric Reliability Corporation) internal audit with no findings. The audit covered operating personnel communication protocols (COM-002-4), verification and data reporting of generator real/reactive power capability and synchronous condenser reactive power capability (MOD-025-2), and extreme cold weather preparedness and operations (EOP-012-2).
- Updated the REO software used to monitor the Lakeland and Florida Municipal Power Pool (FMPP) generation and live load data, with delivery integrated into AVEVA PI Vision.
- Revised standard of Apprenticeship for substation electrician.
- Closed out CIP-10 violation with \$0 impact.
- Recertified 3 system operators 160 CEH's with NERC.
- Launched the Lakeland Electric Mobile App, enabling customers to manage accounts, track outages, monitor usage, and make payments from any device, driving digital adoption and increasing customer engagement.
- Deployed Incident Watch, an automated tool integrated with asset management systems to streamline streetlight outage reporting, work order creation, and customer updates—cutting manual work and increasing responsiveness.
- Redesigned the LE Rebate Program, improving both customer accessibility and internal processing workflows to drive program utilization and operational clarity.
- Rebranded and revitalized the Energy Auditor Program, reinforcing customer confidence and internal visibility for home energy efficiency efforts.
- Developed and implemented updated Solar Policies and Interconnection Agreements, aligning with evolving technology, regulatory compliance, and grid reliability goals.

Electric – Changes, Accomplishments, and Efficiencies

FISCAL EFFICIENCIES

- Refurbished the Resource Center to relocate Fiscal Operations plant staff from (1) temporary office trailer, rented at \$3,725.43 per month, resulting in a five-month saving of \$18,627.15 and annual savings of \$44,705.16 not having to lease.
- U5 Major Spring outage scope for Hot Gas Path (HGP), replacing parts in CT combustor section, turbine, CT generator re-wedge to extend life, Stream Turbine (ST) IP/LP rotor out inspection and refurbishment of 3 ST bearing.
- Completed the FGT project located at McIntosh and Larsen plant and transfer ownership to eliminate liability of Pipeline and Hazardous Materials Safety Administration (PHMSA) being a regulated intrastate pipeline.
- 5-year streak continues of record-setting spending in Delivery for new commercial and new residential developments (overhead/underground).
- Captured the back end of Milton FEMA dollars to repair 1500+ lights, post storm.
- Optimized operational budgets across Customer Service divisions, identifying cost-saving opportunities and maximizing ROI on technology investments (service enhancements from one vendor that allowed us to cut services from another vendor), which resulted to \$70K in savings.
- Negotiated improved terms with key vendors (Lexus Nexus, Kubra), resulting in annual savings of \$45K and enhanced service-level agreements (SLAs) that better fit our business volume and needs.



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Finance

The Finance Department strives to manage, control, and accurately report on the financial matters of the City of Lakeland efficiently and effectively. The department operates under the direction and management of the City Commission and the City Manager's Office through which the needs, concerns, and desires of the citizens are ultimately expressed.

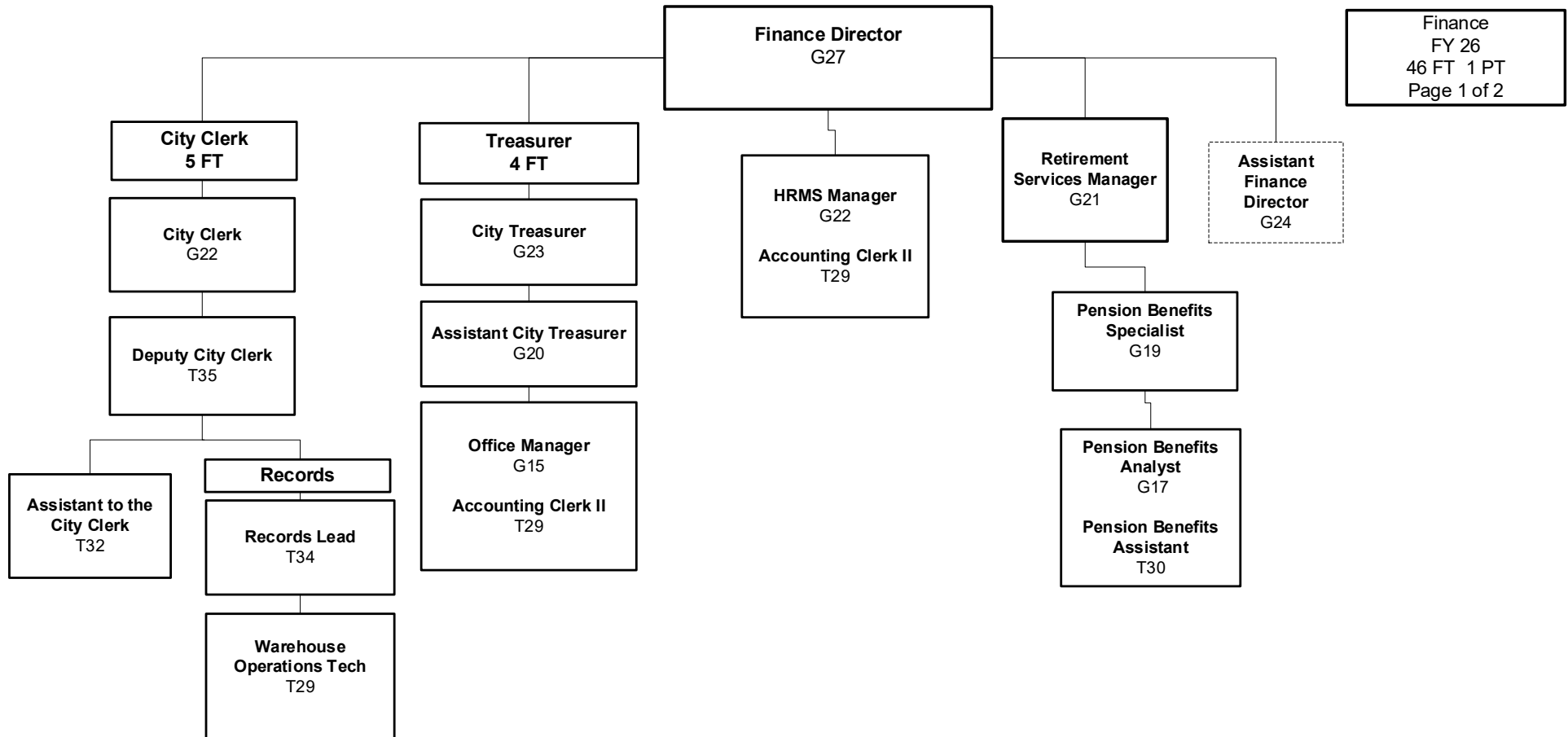
As a support function, the Finance Department works in partnership with other City departments to develop budgets, implement control measures, and establish policies and procedures aimed at accurately accounting for, safeguarding, and maximizing the value of the City's assets.

The department is responsible for the day-to-day management of the City's investment instruments and cash reserves. The management of these assets is governed by adopted policies of the City based on risk and dollar amounts. Finance prepares the funding plans for the annual and multi-year proposed budget, the establishment of operating expense targets and associated revenue requirements, the revenue forecast, and ten-year spending plans for all capital improvement programs. Finance also conducts year-round monitoring of workforce levels, and the biweekly processing of the payroll for all full-time and part-time employees, and retirees of the general pension plan.

Finance also administers municipal elections, including the election of the Mayor and Commissioners, the Lakeland Downtown Development Authority election, the Employee Pension Board and Employee Civil Service Board, and maintains the written records of Municipal Board minutes and all legislative action taken by the Commission.

Retirement Services division assists employees in planning for their finances following their service with the City of Lakeland. Retirement Services uses a full-service model applied from initial communication, education, and enrollment to retirement processing and on-going support to City Retirees (individual and COLAR).

Finance – Table of Organization



Finance
FY 26
46 FT 1 PT
Page 1 of 2

Figure 105: Finance Table of Organization Part 1

Finance – Table of Organization

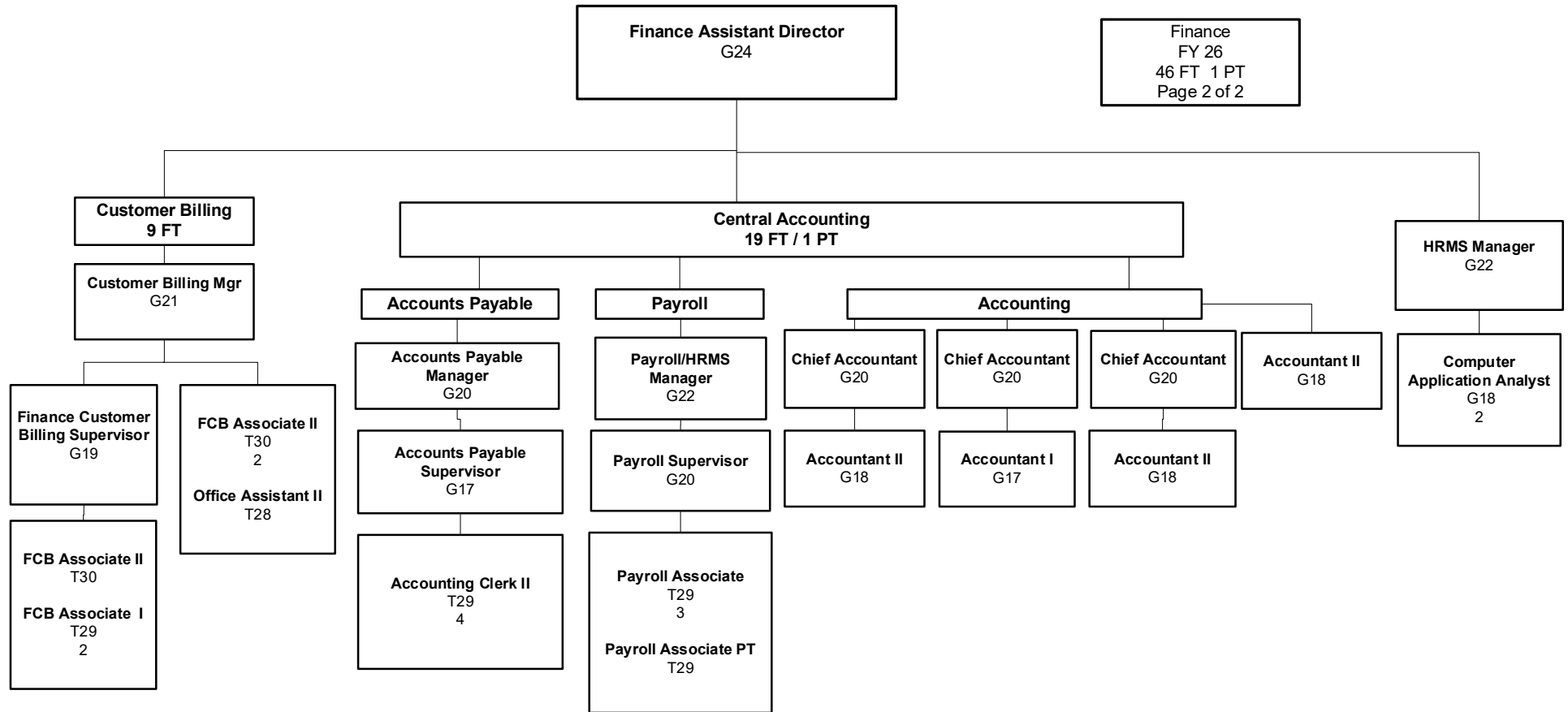


Figure 106: Finance Table of Organization Part 2

Finance – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Finance Director	1	1	1	G27	\$167,611.89 - \$284,940.63
Finance Assistant Director	1	1	1	G24	\$119,589.08 - \$191,342.76
City Treasurer	1	1	1	G23	\$ 106,301.66 - \$170,082.22
City Clerk	1	1	1	G22	\$98,269.32 - \$147,404.51
HRMS Manager	2	2	2	G22	\$98,269.32 - \$147,404.51
Payroll/HRMS Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Finance Customer Billing Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Retirement Services Manager	0	0	1	G21	\$89,335.64 - \$134,004.00
Accounts Payable Manager	1	1	1	G20	\$81,215.00 - \$ 121,822.51
Assistant City Treasurer	1	1	1	G20	\$81,215.00 - \$ 121,822.51
Chief Accountant	3	3	3	G20	\$81,215.00 - \$ 121,822.51
Payroll Supervisor	1	1	1	G20	\$81,215.00 - \$ 121,822.51
Finance Customer Billing Supervisor	1	1	1	G19	\$73,832.02 - \$110,748.03
Pension Benefits Specialist	0	0	1	G19	\$73,832.02 - \$110,748.03
Accountant II	3	3	3	G18	\$67,119.92 - \$100,680.42
Computer Applications Analyst	2	2	2	G18	\$67,119.92 - \$100,680.42
Deputy City Clerk	1	1	1	T35	\$62,643.39 - \$92,023.50
Accountant I	1	1	1	G17	\$ 61,017.33 - \$91,525.99
Accounts Payable Supervisor	1	1	1	G17	\$ 61,017.33 - \$91,525.99
Pension Benefits Analyst	0	0	1	G17	\$ 61,017.33 - \$91,525.99
Records Lead	1	1	1	T34	\$59,658.32 - \$87,642.82
Assistant to the City Clerk	1	1	1	T32	\$54,112.47 - \$79,495.25
Office Manager	1	1	1	G15	\$50,427.43 - \$ 75,641.15
Finance Customer Billing Associate II	3	3	3	T30	\$49,082.43 - \$72,104.73
Pension Benefits Assistant	0	0	1	T30	\$49,082.43 - \$72,104.73
Accounting Clerk II	6	6	6	T29	\$46,743.48 - \$68,669.53
Finance Customer Billing Associate I	2	2	2	T29	\$46,743.48 - \$68,669.53
Payroll Associate	3	3	3	T29	\$46,743.48 - \$68,669.53
Warehouse Operations Technician	1	1	1	T29	\$46,743.48 - \$68,669.53
Office Assistant II	1	1	1	T28	\$44,518.68 - \$65,399.09
TOTAL FULL TIME EMPLOYEES	42	42	46		
Payroll Associate	1	1	1	T29	\$46,743.48 - \$68,669.53
TOTAL PART TIME EMPLOYEES	1	1	1		
TOTAL FULL TIME EMPLOYEES	42	42	46		
TOTAL PART TIME EMPLOYEES	1	1	1		

Figure 107: Finance Positions

Finance – Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$2,261,650	\$2,333,910	\$2,064,005	\$2,741,581

Figure 108: Finance Budget Summary

Finance – Performance Management

Finance Key Success Indicators (KSIs) Linked to City Goals



Infrastructure



Economic
Development



Public
Safety



Culture

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Costs for municipal services (comparison of nine cities)	Economic Development 3	FY Annually	2 nd Lowest (of 8)	2 nd Lowest (of 8)	2 nd Lowest (of 8)	Chart 30	Monitor Only
Number of Days Cash on Hand (General Fund)	Economic Development 3	FY Annually	110	95	93	Chart 31	45-60 Days
Bond Ratings: General City ¹	Economic Development 3	FY Annually	Standard & Poor's: NR Moody's: Aa3 Fitch: AA –	Standard & Poor's: NR Moody's: Aa1 Fitch: AA	Standard & Poor's: NR Moody's: Aa1 Fitch: AA	Chart 32	Monitor Only
Bond Ratings: Electric ²	Economic Development 3	FY Annually	Standard & Poor's: AA Moody's: Aa3 Fitch: AA	Standard & Poor's: AA Moody's: Aa3 Fitch: AA	Standard & Poor's: AA Moody's: Aa3 Fitch: AA	Chart 33	Monitor Only
Bond Ratings: Water/Wastewater ³	Economic Development 3	FY Annually	Standard & Poor's: AA Moody's: Aa2 Fitch: AA +	Not Applicable in FY2024	Not Applicable in FY2025	Chart 34	Monitor Only
Annual Comprehensive Financial Report (ACFR) audit findings	Culture 2	FY Annually	0	0	Not Available	Chart 35	0

Figure 109: Finance – Key Success Indicators

Department Objectives – Finance

1. Develop and effectively manage financial resources.
2. Achieve measurable success and continuous improvement through investment of resources, a focus on efficiency and accountability, and high expectations for quality.
3. Support an informed and engaged citizenry and staff by maintaining a timely and complete legislative history record of the City Commission's activities and those related documents and make those related documents accessible to staff and the public.
4. Educate City of Lakeland Employees by using provided resources insuring a smooth transition into Retirement.
5. To administer pension plan objectives, ensuring a defined benefit will be paid to retired employees for life.

¹ All years: Fiscal Year End data. Covenant to Budget and Appropriate Revenue Debt.

² All years: Fiscal Year End data.

³ All years: Fiscal Year End data.

Finance – Performance Management

Finance Performance Measures

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Ensure all Invoices from vendors are paid in compliance with the Local Government Prompt Payment Act.	1	Annually	No Findings	No Findings	No Findings	No Findings
Clean Audit Opinion	2	Annually	No Findings	No Findings	No Findings	No Findings
Accuracy of Billings Solid Waste (number of Customer Complaints & errors)	1	Annually	0.12%	0.004%	0.12%	<1% of total customers
Meeting Budgeted Revenues - Solid Waste	2	Annually	99.7%	99.5%	97%	100%
Accuracy of Billings Stormwater (number of Customer Complaints & errors)	1	Annually	0.07%	0.005%	0.05%	<1% of total customers
Meeting Budgeted Revenues - Stormwater	2	Annually	101.8%	98.5%	96%	100%
Accuracy of Billings Wastewater (number of Customer Complaints & errors)	1	Annually	0.05%	0.005%	0.04%	<1% of total customers
Meeting Budgeted Revenues – Wastewater	2	Annually	109.7%	112.0%	105%	100%
Percent of Code Enforcement fines processed	2	Annually	100%	100%	83%	100%
Timely payments of Principal and Interest payments	1	Quarterly	Yes	Yes	Yes	Yes
Number of Audit Findings concerning Grants Administration	1	Quarterly	No Findings	No Findings	No Findings	No Findings
Compliance with Investment Policies	1	Annually	Yes	Yes	Yes	Yes
Investment Earnings - Meet or exceed investment earnings benchmark	2	Annually	Yes	Yes	Yes	Yes
Government Finance Officers Association (GFOA) Award	2	Annually	Awarded	Awarded	Awarded	Applied
Operational Audits: Implementation of at least 75% of suggested recommendations for changes to processes	2	Annually	90%	Not Available	Not Available	90%
Investigative Audits - Commencement of investigation in a timely manner (within one business day of notification)	1	Annually	100%	100%	100%	100%
Number of candidate handbooks issued & reviewed	3	Quarterly	20	0	23	0
Number of campaign reports received, reviewed, and published to the web	3	Biannually	60	46	8	10
Number of absentee ballot signatures verified	3	Biannually	20,612	20,612	0	20,000
Number of Boards and Committees Applications received and processed and appointments	3	Annually	84	41	60	60

Figure 110: Finance Performance Measures Part 1

Finance – Performance Management

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Number of legal ads published each year	3	Annually	34	37	35	40
Number of meetings attended by Clerk's office (Commission, Boards, Task Force)	3	Quarterly	102	130	134	125
Number of boxes (Records) placed in storage	3	Annually	279	422	329	350
Number of boxes (Records) destroyed	3	Annually	627	384	366	400
Records Administration — Number of Department Records Requests Processed	3	Quarterly	301	429	276	275
Number of Retirement Actions - Drops, Retirements, Exit Drop, Survivors, Deceased, Refunds of Contributions	5	Quarterly	169	237	237	200
Number of Educational Opportunity Events - Retirement	4	Quarterly	81	246	246	500
Retirement Readiness Metric	4	Annually	56%	56%	56%	90%

Figure 111: Finance Performance Measures Part 2

Finance – Changes, Accomplishments and Efficiencies

CHANGES

- Consolidated Retirement Services Department into Finance Department effective October 1, 2025.
- City Clerk began using OneNote to document processes. The entire office manual is now in OneNote for all staff to access.
- Charter Review Committee convened this year and their recommended changes to Commission.
- Increase in number of Wastewater, Solid Waste and Stormwater customers.
- Rate increases for Water and Wastewater monthly billings.
- Enhancing documentation for every business process that Payroll is involved in.
- Continuing to work with HR staff to migrate Non-CBA represented personnel from one of the many ways the City had previously authorized for pay and overtime calculations to a FLSA Standard Workweek (WG00024) for each position profile as authorized by HR.
- Continuing to enhance automated report functionality and sharing it with other business divisions.
- Social Security Seminars are now performed from Orlando as Lakeland Rep was downsized.
- Added additional Catch up for 457/Ages 60 to 63
- ROTH Conversion Added to 457
- Updated Ordinance allowing Retiree Bonus' to those not currently employed with City

ACCOMPLISHMENTS

- City Clerk conducted site visits with Disaster Recovery team and identified Vital Records. Crafting a plan for conversion of these documents.
- Customer Billing is Streamlining manual processes.

Finance – Changes, Accomplishments, and Efficiencies

- Completed changes related to the replacement of Trakit with IMS system for permits, code enforcement, etc.
- Payroll designed and developed an additional resource to allow visibility and search capabilities for all reporting needs currently supported by Finance.
- W2's, 1099-R's and other regulatory reporting were completed on time.
- Received Final determination from IRS regarding DCP Contribution Rate from year 2013
- Experience Study completed to reflect updated mortality rates
- Team Member became Certified Public Pension Trustee with FPPTA
- Completed 30 Employee/VOYA All day events; 4 Financial Wellness Seminar; 1 Social Security Seminar; 1 City of Lakeland Association of Retirees (COLAR)
- 72/retirement actions through 5-27-2025

OPERATION EFFICIENCIES

- Parking system upgrade completed
- Automated industrial integration underway
- Updated policy for micro-brewery completed
- Revision to work staff duties and reporting to allow 100% cross training
- Continuing implementation of Finance staff to PeopleSoft Time and Labor self-service into additional business areas. This was a very successful transition that has helped create greater efficiencies for the Community Development Timekeeping staff. New business areas are also being coordinated with for implementation in their business areas this year contingent upon a good fit for mutual operational needs. Human Resources is next on the list to move to this self-service functionality.
- Continuing to enhance report functionality and sharing it with other business divisions Continuing to design and deploy or enhance additional dashboard tools for Timekeepers, City U, Supervisors, Retirement Services, Risk Management, Finance, etc. to help improve efficiencies in the completion of their work tasks.
- Continuing to review and assess documentation for Payroll and Retirement Services business areas to ensure ease of access and knowledge transfer for personnel changes.
- Assisting in monitoring TPA activity for general ledger reporting and reconciliations.
- Continuing to collaborate with several key departments to assess and improve existing business processes related to CBA changes for improved communication and efficiencies between all required to participate.
- Updated Pension Plan – correcting typos, adding Plan C benefits
- Audited and Implemented Post Tax expiration for Retirees receiving benefit
- Zero Deficiencies on RS Audit

FISCAL EFFICIENCIES

- Lowered custodian fee through renegotiation with Money Manager with an estimated savings of \$8K.
- Added Certi-Death to Death Audit to add another research tool, lowering overpayment of benefits.



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Fire

Established in 1916, the Lakeland Fire Department (LFD) proudly serves a population of approximately 120,000 residents from seven strategically located fire stations, covering an 84-square-mile area. This service area includes the city of Lakeland and parts of unincorporated Polk County. LFD provides comprehensive emergency response and support services, including fire suppression, emergency medical care, technical rescue operations, aircraft rescue and firefighting (ARFF), fire prevention, code enforcement, fire investigation, and in-house fleet maintenance.

LFD operates through the Emergency-911 Central Dispatch System and responds to both city and county-wide emergencies under a mutual aid agreement with Polk County Fire Rescue. The department is equipped to handle a wide range of emergencies, including structural fires, hazardous materials incidents, vehicle and machinery extrications, building collapses, high-angle and confined space rescues, trench rescues, and water rescues. Firefighters trained as Emergency Medical Technicians (EMTs) provide Basic Life Support (BLS), while Paramedics deliver Advanced Life Support (ALS) services.

The department's ARFF division is specially trained to respond to incidents at Lakeland Linder International Airport. In addition, LFD's fire investigation team determines the origin and cause of fires involving property damage or loss of life, while the fire prevention division reviews building plans for code compliance and conducts inspections to ensure adherence to fire and life safety standards.

Beyond emergency response, LFD is dedicated to proactive community engagement. Through its robust public education and outreach programs, the department teaches fire safety, prevention strategies, and emergency preparedness to residents of all ages. Educational initiatives also extend to local businesses and organizations, with training in fire extinguisher use, alarm system maintenance, and workplace fire safety practices.

With a strong emphasis on professionalism, preparedness, and community involvement, the Lakeland Fire Department remains committed to protecting life, property, and the well-being of the citizens it serves.

Fire – Table of Organization

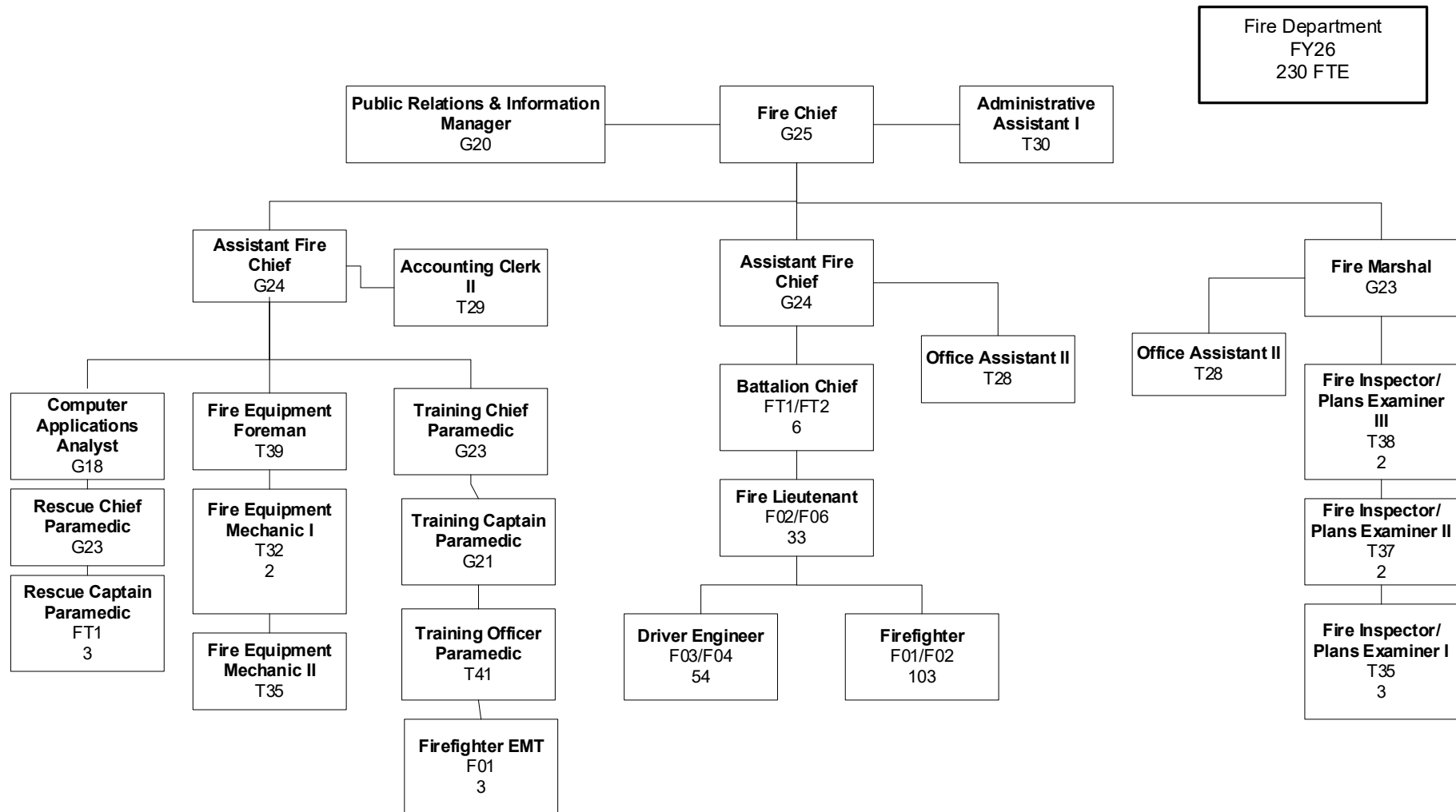


Figure 112: Fire Table of Organization

Fire – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Fire Chief	1	1	1	G25	\$134,538.13 -\$215,261.00
Assistant Fire Chief	2	2	2	G24	\$119,589.08 -\$ 191,342.76
Battalion Chief - Paramedic	4	4	4	FT2	\$112,262.62 -\$164,120.50
Fire Marshal	1	1	1	G23	\$106,301.66 -\$170,082.22
Rescue Chief - Paramedic	1	1	1	G23	\$106,301.66 -\$170,082.22
Training Chief - Paramedic	1	1	1	G23	\$106,301.66 -\$170,082.22
Battalion Chief - EMT	2	2	2	FT1	\$99,789.01 -\$145,884.89
Rescue Captain - Paramedic	3	3	3	FT1	\$99,789.01 -\$145,884.89
Training Captain - Paramedic	1	1	1	G22	\$98,269.32 -\$ 147,404.51
Fire Lieutenant Paramedic	24	24	24	F06	\$91,708.91 -\$129,582.31
Training Officer - Paramedic	1	1	1	T41	\$83,945.94 -\$123,321.50
Public Relations & Information Manager	1	1	1	G20	\$81,215.00 -\$ 121,822.51
Fire Equipment Foreman	1	1	1	T39	\$76,142.97 -\$111,857.20
Fire Inspector/Plans Examiner III	3	3	3	T38	\$72,516.09 -\$106,533.18
Driver Engineer Paramedic	33	33	34	F04	\$78,575.95 -\$111,025.72
Fire Lieutenant EMT	9	9	9	F05	\$83,272.15 -\$117,661.33
Fire Inspector/Plans Examiner II	1	1	2	T37	\$69,063.66 -\$101,457.91
Computer Application Analyst	1	1	1	G18	\$67,119.92 -\$ 100,680.42
Fire Inspector/Plans Examiner I	3	3	2	T35	\$62,643.39 -\$92,023.50
Fire Equipment Mechanic II	1	1	1	T35	\$62,643.39 -\$92,023.50
Firefighter Paramedic	39	44	45	F02	\$69,995.31 -\$101,374.11
Driver Engineer EMT	21	21	20	F03	\$71,847.05 -\$101,517.99
Fire Equipment Mechanic I	1	1	2	T32	\$54,112.47 -\$79,495.25
Firefighter EMT	67	62	64	F01	\$60,720.15 -\$87,940.88
Administrative Assistant I	1	1	1	T30	\$49,082.43 -\$72,104.73
Accounting Clerk II	1	1	1	T29	\$46,743.48 -\$68,669.53
Office Assistant II	2	2	2	T28	\$44,518.68 -\$65,399.09
TOTAL FULL TIME EMPLOYEES	226	226	230		
Communication & Education Assistant	1	1	0	T28	\$44,518.68 -\$65,399.09
TOTAL PART TIME EMPLOYEES	1	1	0		
TOTAL FULL TIME EMPLOYEES	225	226	230		
TOTAL PART TIME EMPLOYEES	1	1	0		

Figure 113: Fire Positions

Fire – Budget Summary

Expenses				
<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$27,098,415	\$ 31,385,195	\$30,015,876	\$32,809,372

Figure 114: Fire Budget Summary – Expenses

Fire – Performance Management

Fire Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	CY2023 Actual	CY2024 Actual	CY2025 Actual	Chart	CY2026 Target
Percent of fires kept to room of origin	Public Safety 1, 4	CY Annually	74%	39%	Not Available	Chart 36	75% or >
Percent of Fire inspection violations brought into compliance	Public Safety 1, 4	CY Annually	58%	89%	Not Available	Chart 37	Increase
Total number of emergency responses (LFD)	Public Safety 1, 4	CY Annually	27,258	28,474	Not Available	Chart 38	Monitor Only
Percent of building and Fire Department permits reviewed by due date	Public Safety 1, 4	FY Quarterly	96.50% (Average)	79.76% (Average)	94.25% (Average)	Chart 39	95%

Figure 115: Fire – Key Success Indicators

Department Objectives – Fire

1. Provide services to prevent and extinguish fires within the City and the greater Lakeland area by administering inspections and safety programs while providing the highest service standards of safety, suppression, and disaster response.
2. Provide the most efficient and highest-level emergency medical and rescue services to the citizens of Lakeland.

Fire Performance Measures

Performance Measure	Department Objectives Link	Frequency	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Proposed
Firefighting						
Number of Fires requiring a Fire Investigator to determine cause and origin	1	Annually	56	52	Not Available	25
Number of Commercial Buildings Inspected	1	Annually	2,774	1,940	Not Available	2,500
Number of Construction Plans Reviewed	1	Annually	1,796	1,437	Not Available	1,500
Structure Fire Calls (100 series NFIRS)	2	Annually	162	109	Not Available	150
Non-structure Fire Calls (100 series NFIRS)	2	Annually	329	291	Not Available	325

Figure 116: Fire Performance Measures Part 1

Fire – Performance Management

Performance Measure	Department Objectives Link	Frequency	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Proposed
Firefighting						
NFPA 1710 Response to Deployment Analysis (Dispatch to arrival of first unit to building fire within 5 minutes 20 seconds, 90% of time)	2	Annually	60%	51%	Not Available	70%
NFPA 1710 Response to Deployment Analysis (Dispatch to arrival of full complement to building fire within 9 minutes 20 seconds, 90% of time)	2	Annually	51%	47%	Not Available	70%
Percent of NFPA Mandated Training Hours Accomplished	2	Annually	100%	94%	Not Available	100%
FAR 139 Training Requirements (Percent of monthly training competencies completed)	2	Annually	100%	100%	Not Available	100%
Rescue						
Number of Emergency Medical Responses	2	Annually	17,327	18,204	Not Available	22,000
Percent of Mandated Medical training hours accomplished	2	Annually	100%	100%	Not Available	100%

Figure 117: Fire Performance Measures Part 2

Fire – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Assistant Fire Chief appointed
- Rescue Chief appointed
- Training Chief appointed
- Training Captain appointed to the position
- Computer Application Analyst (CAA) appointed
- Hired 24 firefighters from October 2024 through January 2025
- Addition of one (1) 40-hour Fire Inspector
- Reclassified a Plans Examiner to Fire Inspector/Plans Examiner III

Service

- Hosted five (5) Paramedic Orientation programs and four (4) New Hire Orientation sessions.

Fire – Changes, Accomplishments, and Efficiencies

ACCOMPLISHMENTS

- Selected architect and construction contractor for Station 8.
- Two fire stations (#2 and #6) received new roofs.
- Fire Station interior (#7) and exterior (#6) painted.
- Updated Lieutenants Office furniture (#1 and #3).
- Converted telephone room at Station #1 to a Mother Room.
- Floors at all 7 Fire Stations and Fire Administration were cleaned and set up on an annual cleaning cycle.
- Attended Fire Station Design Conference.
- Attended Fire Department Instructor Conference.
- Participated in the annual Federal Aviation Administration (FAA) inspection for Airport Rescue and Firefighting (ARFF), maintaining service level index for Lakeland International Airport.
- Assistant Fire Chief:
 - graduated from Certified Public Manager (CPM)
 - completed Florida Public Employer Labor Relations Association (FPELRA)
 - instructed a Human and Labor Relations Course, Government Relations and Public Policy, through the Emergency Service Leadership Institute (ESLI)
 - instructed Establishing a Technical Rescue Team Class at National Urban Search and Rescue Conference
- Lieutenant Assessment was conducted.
- Attended National Urban Search and Rescue Conference.
- Attended Florida Fire and Rescue Conference.
- Sent six (6) students to the Orlando Fire Conference.
- Performed Annual Hose Testing (over 30,000 feet).
- Performed Annual SCBA (207 FTE).
- Members of RIT Team participated in RIT Competition in Orlando, and West Palm Beach.
- Attended four (4) Career Fairs.
- Hosted Officer Leadership Training Course taught by Emergency Services Management Group, LLC and attended by several Polk County Fire Departments
- Training Chief graduated from Emergency Service Leadership Institute (ESLI)
- Performed Over 60 PQS Tests.
- Completed 2,794.75 hours of Facility Training Hours, 38,129.83 hours of Company Training Hours, 1321 hours of HazMat Training, 360 hours of Officer Training and 612 hours of Driver Training.
- Rescue Chief graduated from Emergency Service Leadership Institute (ESLI) Program.
- Delivered department-wide CPR renewal, ACLS renewal, Advanced Airway, and Handtevy Refresher Training.

Fire – Changes, Accomplishments, and Efficiencies

- Certified three (3) Prehospital Trauma Life Support (PHTLS) Instructors and three (3) CPR Instructors.
- Successfully ensured recertification and reporting for all licensed/certified personnel (207 FTE) through the Florida Department of Health and the Office of Medical Direction.
- Fire Inspector/Plans Examiner II obtained NFPA Certified Plans Examiner Certification and Fire Inspector II certification.
- Fire Inspector/Plans Examiner II obtained Florida State Fire Investigator Certification.
- Fire Marshal and Fire Inspector/Plans Examiner III attended the 2024 Florida Fire Marshals & Inspectors Association Conference.
- Completed outfitting and placing three (3) new rescue vehicles into service.
- Completed outfitting and placing three (3) new staff vehicles into service.
- Completed outfitting and placing two (2) new engines into service.
- Completed outfitting and placing two (2) new ARFF vehicles into service.
- Transitioned all ARFF units from AFFF/PFAS to environmentally friendly BIO-Ex F3.
- MSA CARE Facility successfully completed three-year audit.
- Fire Mechanic I completed EVT Fire Master Certification Process and ARFF Mechanic Training towards ARFF Mechanic Certification.
- Participated in the Great American Teach-In, visited nine (9) local schools to provide fire safety education. Hosted job shadowing opportunities for middle and high school students. Supported a public relations internship for a Florida Southern College student, offering real-world experience in government communications.
- Delivered 87 public education programs in response to formal requests from local schools, organizations, and community partners, including the Florida Children's Museum and Bonnet Springs Park, resulting in an estimated 12,502 citizen interactions.
- Collaborated with a variety of community organizations throughout the year, many of which focused on youth engagement and leadership development. These included station tours for Big Brothers Big Sisters, Citizen's Academy, Youth Impact Leadership, and the PACE Center for Girls.
- Participated in several public-facing events designed to strengthen community relationships and promote safety, including: Truck-or-Treat (in partnership with Lakeland Police Department), Annual Holiday Toy Drive (with the Dream Center of Lakeland and Children's Home Society), Heroes & Helpers (hosted by Target), Seven Days of Giving (in partnership with SPCA Florida), Lakeland Police Department's National Night Out, Lakeland Regional Health's Halloween Parade on the pediatric unit and Night to Shine, a prom event for individuals with special needs.

Fire – Changes, Accomplishments, and Efficiencies

OPERATION EFFICIENCIES

- Increased vendors on PO list by five (5)
- Utilized PowerDMS software for policies to improve efficiency in policy management. Piggybacking off LPD subscription for better pricing.
- Transitioned from NFIRS to NERIS to improve security and offer a complete overview of emergency responses along with simplifying operations and lowering the burden on responders.
- Utilized a new inventory system in FireWorks to manage and maintain fire inventory more efficiently.
- Upgraded TeamLFD website.
- Updated the Pregnancy and Maternity Leave Policy
- Utilized Vector Solutions to log bunker gear dates instead of Excel Spreadsheet. Allows more efficient recording keeping, report queries, and user notifications.
- New PQS Program modernized
- Designed and built a hose prop to utilize old hose and practice multiple hose pulls (keeps front-line apparatus in service)
- Purchased a Pallet Stacker to better organize the Warehouse
- Developed and implemented a grading system for New Hire Orientation, streamlining the design of individualized training plans. This will be given to the Company Officer so they may better assist the New Hire.
- Florida Southern College agreement with Nursing Program for use of simulation lab for Paramedic Orientation at no cost.
- Collaborated with FireWorks to update EPCR workflows by adding quick actions and auto-populating required fields, improving report accuracy and reducing documentation time.
- Initiated EMSTARS reporting to the Department of Health, aligning LFD with state data standards and enhancing system-level visibility of clinical care metrics.
- Developed and implemented a department-wide Lift Assist Policy, formalizing patient safety standards and documentation expectations.
- Implemented EPCR “quick actions” and autofill functions streamlined report writing, reducing average documentation time per incident.
- Updated the LFD Electronic Patient Care Report (EPCR) policy to improve accuracy, workflow, and compliance.
- Created LFD Maintenance email address to streamline invoices and information to on email so the entire division can be received at the same time.
- Dedicated cell phone for on-call mechanic.
- Updated Software on JPRO Diagnostic, Posichesk and Portacount.

Fire – Changes, Accomplishments, and Efficiencies

- Updated policies to reflect the addition of another inspector related to inspection zones and fire investigations.
- Signed up for IROL Inspection Reports Online which is a third-party inspection, testing and maintenance (ITM) reporting and deficiency remediation service.
- NFPA LiNK -subscription-based online application for NFPA codes and standards. Replaces the use and need for paper codes and allows access to over 1,500 NFPA codes and standards. Traditionally we would access a multitude of NFPA codes in their paper format.

FISCAL EFFICIENCIES

- Successfully re-negotiated with Spectrum to reduce cost of current cable invoice at Station 3 by \$800 a year and Station 5 by \$948 a year (\$1,700 total)
- Received \$900,000 from State Fire Marshal Office for Station 8.
- Successfully recovered \$19,471.64 for Statewide Mutual Aid provided for Hurricane Debby
- TRT-421 saved local businesses with OSHA required confined space rescue team (Over \$1 million).
- Fabricated Window Props for more realistic training (estimated savings of \$10,000).
- Reduced-rate vehicle delivery and pickup to allow extrication training at our training center (approx. \$500-\$1,000)
- Certifying new in-house instructors (PHTLS and CPR) to delay the need for external course enrollment (immediate savings approx. \$5000)
- Made HandTevy training mobile/ shift friendly nullifying the cost of this annual training (approx. \$5,000)
- Sale of Reserve ARFF to Company 2 without requiring hazardous waste disposal cost of previous AFFF Foam that was in the ARFF Unit (\$2,000-\$3,000)
- Successfully negotiated with Oshkosh Corporation to extend the warranty on ARFF-1 by 14 months through January 1, 2028.

Human Resources

The City of Lakeland Human Resources Department supports all departments citywide by performing the services necessary to maintain an adequate and qualified workforce. The department serves employees and departments in personnel matters throughout all stages of employment.

Human Resources analyzes and validates job classifications and compensation, administers employee testing and assessments, and provides workforce development and training. The department manages labor relations, oversees succession planning, conducts investigative audits, and interprets civil service rules and City policies related to employment.

Human Resources also ensures compliance with federal regulations, including FMLA administration, FLSA job classification standards, and EEOC requirements. In addition, the department collects, maintains, and safeguards all official employee records.

By partnering with departments across the organization, Human Resources helps build and sustain a professional, equitable, and high-performing workforce for the City of Lakeland.

Human Resources – Table of Organization

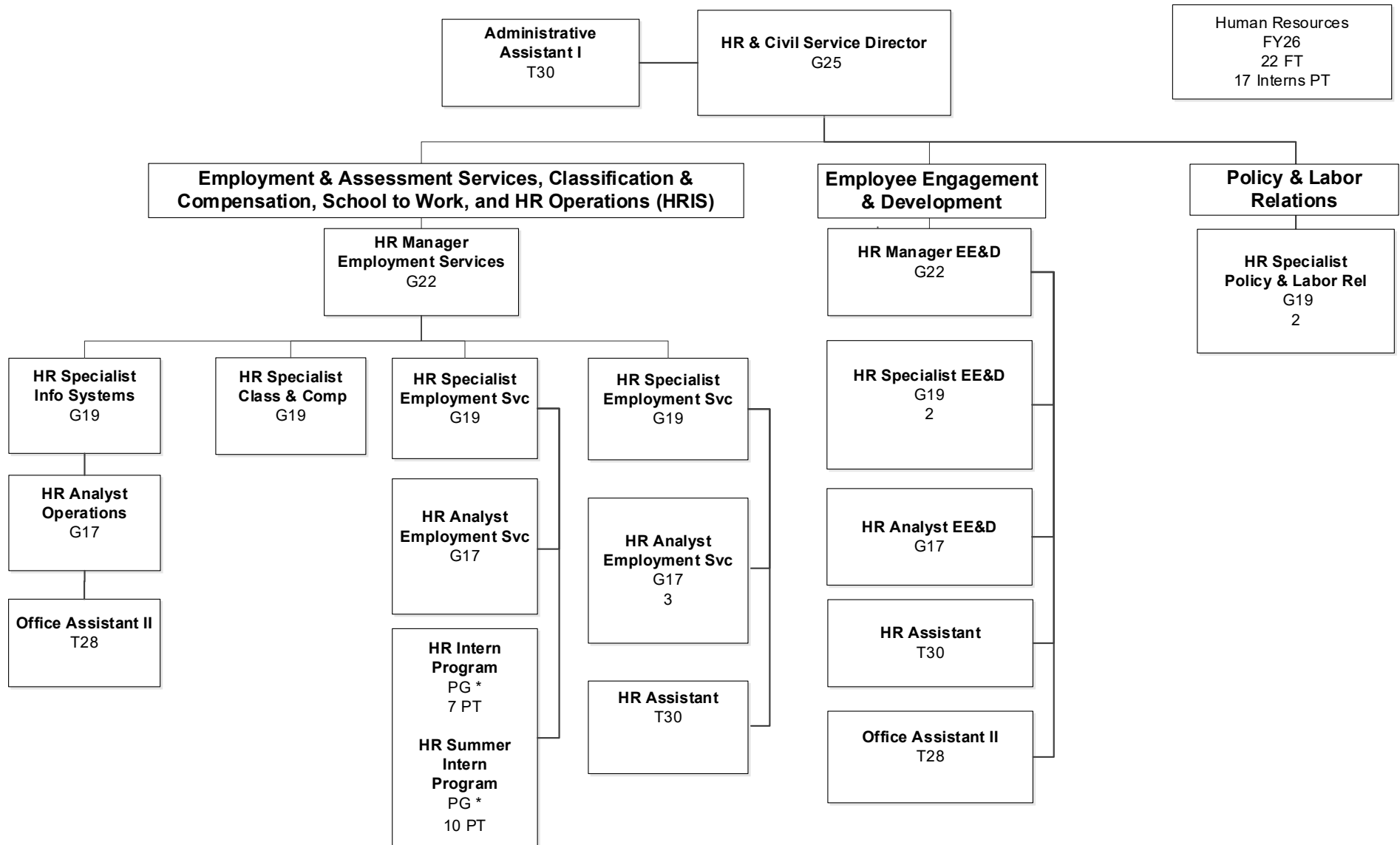


Figure 118: Human Resources Table of Organization

Human Resources – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
HR & Civil Service Director	1	1	1	G25	\$134,538.13 - \$ 215,261.00
HR Manager - EE&D	1	1	1	G22	\$98,269.32 - \$147,404.51
HR Manager - Employment Services	1	1	1	G22	\$98,269.32 - \$147,404.51
HR Specialist Class & Comp	1	1	1	G19	\$73,832.02 - \$110,748.03
HR Specialist EE&D	3	3	2	G19	\$73,832.02 - \$110,748.03
HR Specialist Employment Svc	2	2	2	G19	\$73,832.02 - \$110,748.03
HR Specialist Info Systems	1	1	1	G19	\$73,832.02 - \$110,748.03
HR Specialist Policy & Emp Labor Rel	2	2	2	G19	\$73,832.02 - \$110,748.03
HR Analyst EE&D	1	1	1	G17	\$61,017.33 - \$ 91,525.99
HR Analyst Employment Svc	4	4	4	G17	\$61,017.33 - \$ 91,525.99
HR Analyst Operations	1	1	1	G17	\$61,017.33 - \$ 91,525.99
Administrative Assistant I	1	1	1	T30	\$49,082.43 - \$72,104.73
HR Assistant	2	2	2	T30	\$49,082.43 - \$72,104.73
Office Assistant II	2	2	2	T28	\$44,518.68 - \$65,399.09
TOTAL FULL TIME EMPLOYEES	23	23	22		
College Intern	17	17	17	*	\$31,200.00
TOTAL PART TIME EMPLOYEES	17	17	17		
TOTAL FULL TIME EMPLOYEES	23	23	22		
TOTAL PART TIME EMPLOYEES	17	17	17		

Figure 119: Human Resources Positions

Human Resources – Budget Summary

Expenses				
Fund	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
General	\$1,674,233	\$2,358,999	\$1,904,998	\$2,162,892

Figure 120: Human Resources Budget Summary – Expenses

Human Resources – Performance Management

Human Resources Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Total number of Human Resource policies reviewed and/or revised	Culture 6	FY Annually	4	3	12	Chart 40	Monitor Only
New hires completing compliance training	Culture 6	FY Annually	100%	97.50%	100%	Chart 41	95%
Leadership and development training content retained	Culture 6	FY Annually	98%	99%	97.80%	Chart 42	75%
Percent of employees utilizing tuition reimbursement benefit	Culture 6	FY Annually	4.50%	4.50%	4.34%	Chart 43	6.2%
Time to fill position vacancies	Culture 4, 6	FY Annually	Average Number of Days: 82 Requisitions: 654	Average Number of Days: 80 Requisitions: 584	Average Number of Days: 73 Requisitions: 448	Chart 44A Chart 44B	Average Days – Decrease Number of Requisitions - Increase

Figure 121: Human Resources – Key Success Indicators

Department Objectives – Human Resources

1. Provide fair and impartial consideration of employee concerns and work to resolve them without third-party intervention.
2. Provide clear, consistent, and current standards and performance expectations to an everchanging workforce.
3. Provide a means to acknowledge and recognize employees living the values.
4. Hire and onboard a motivated, qualified workforce while recognizing the contributions and achievements of tenured talent while supplementing with outside hires.
5. Provide a forum for employees to challenge perceived interpretations and applications of policies and collective bargaining agreements.

Human Resources – Performance Management

Human Resources Performance Measures

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Number of Public Employers Relations Commission (PERC) Hearings	1	Annually	0	1	0	0
Number of Arbitration & Mediation Hearings	1	Annually	0	0	0	0
VIP Awards (Total Number of VIP Awards)	3	Quarterly	211	169	122	Increase
Number of positions filled with existing employees (promotions from within ranks)	4	Quarterly	236	255	221	218
Number of external new hires	4	Quarterly	438	392	388	400
Average number of minimally qualified applicants per requisition	4	Annually	13	14	11	12
Number of Grievances Filed	5	Quarterly	4	4	2	0
Number of Grievances Resolved	5	Quarterly	3	4	2	0

Figure 122: Human Resources Performance Measures

Human Resources – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Elimination of HR Analyst- Compensation and Classification (position #0000016)
- Elimination of HR Specialist- Employment Services (position # 00004346)

ACCOMPLISHMENTS

- Wage comparisons for IAFF negotiations
- Implementation of contract extension on wages for FOP
- Edited, assisted with, and made drafts of the following policies:
 - Improper Deductions from Salary
 - Appointments
 - Hours of Work, Meal Breaks, and Rest Breaks
 - Compensatory Time Options for Non-Exempt Employees
 - Overtime Policy
 - Dual Employment
 - Wages and Compensation
 - Paid Observed Holidays
 - Annual Performance Evaluations and Merit Increases
 - Hours of Work, Meal Breaks, and Rest Breaks
 - Job Classification and Pay Plan
 - Outside Employment
 - Mandatory Training
- Lakeland Fire Department Lieutenant Assessment Center
- Lakeland Police Department Sergeant Assessment Center
- Grant and MOU to provide a stipend to the Power Academy teachers to enhance attraction and retention.
- Transition of IBEW employees to general employees

Human Resources – Changes, Accomplishments, and Efficiencies

- Developed tracking system for Military Time and identification of exempt and non-exempt USERRA time for HR Operations
- Participated at the table for bargaining new IAFF CBA
- Developed SOP for Solid Waste preventable traffic accidents

OPERATION EFFICIENCIES

- Creation of the Alternate Rate form from PeopleSoft to ensure accuracy and reduce errors.
- Tracking mechanism and process for tracking outside employment through PeopleSoft
- Review of Alternate Rate practice and deletion of inactive codes to ensure compliance
- Creation of military tracking of what qualified under the five-year requirement in PeopleSoft
- Creation of Promotional Calculator to ensure accuracy and consistency in the pay policy. Place on Insite for transparency.
- Revision of the offer letter and converted to an electronic version generated through NeoGov.
- Criminal Background workflow using OnBase
- Motor Vehicle and CDL verification workflow using OnBase
- Collaborated with IT to implement new workflow system allowing efficient processing of requests

FISCAL EFFICIENCIES

- Completed 40 Unemployment claims and participated in 4 appeal hearings

Information Technology

The Department of Information Technology (DoIT) is responsible for managing and maintaining the technology infrastructure, systems, services, telecommunications, and cyber security within the City of Lakeland. DoIT provides technology services and support that aligns with departmental needs to enable productivity, innovation, and growth. Our primary role is to ensure technology aligns with City's goals and objectives in support of our Citizens.

DoIT services provided:

- **Geographical Information Systems:** Enables the correlation of critical data and infrastructure into charts, graphs and digital maps to maximize the understanding and visualization of patterns and relationships to drive decision-making within the city.
- **Infrastructure Management:** Enables seamless communication, data sharing, and efficient workflows, improving productivity and enabling growth.
- **Service Desk:** The face of DoIT, that enables users to work efficiently through service management to reduce downtime and enhance productivity.
- **Application Services and Support:** Automates processes and improves data accuracy through integrations and configuration enhancements enabling better decision-making and delivering of services.
- **Data Management:** Provides accurate, available, efficient, and secure data resources, while also ensuring backup, restore and recovery capabilities support the enterprise.
- **IT Project Management:** Maximizes project success, minimizes risks, and ensures alignment with organizational goals, resulting in efficient implementation of new technologies or system enhancements.
- **Cybersecurity:** Ensures integrity, confidentiality, and availability of systems to maintain governance, compliance, and mitigating enterprise risk.
- **Strategy and Architecture:** Drives digital transformation, enhances fiscal operations efficiency, and supports strategic decision-making, ultimately contributing to innovation and growth.
- **IT Governance and Compliance:** Develop and implement policy and processes to address statutory, regulatory and contractual obligations, reduce risk and align efforts with business objectives to maximize value.
- **Training and Education:** Empowers employees to leverage technology effectively, boosts productivity, and strengthens cybersecurity defenses.
- **Telecommunications and Fiber:** Ensures reliable and high-quality communication infrastructure to enhance public safety and city operations.
- **Cloud Solutions:** Promotes scalability, cost efficiency, agility, reliability, data security, compliance, disaster recovery, collaboration, and innovation to optimize IT, drive growth and improve efficiency across the city.

Information Technology – Table of Organization

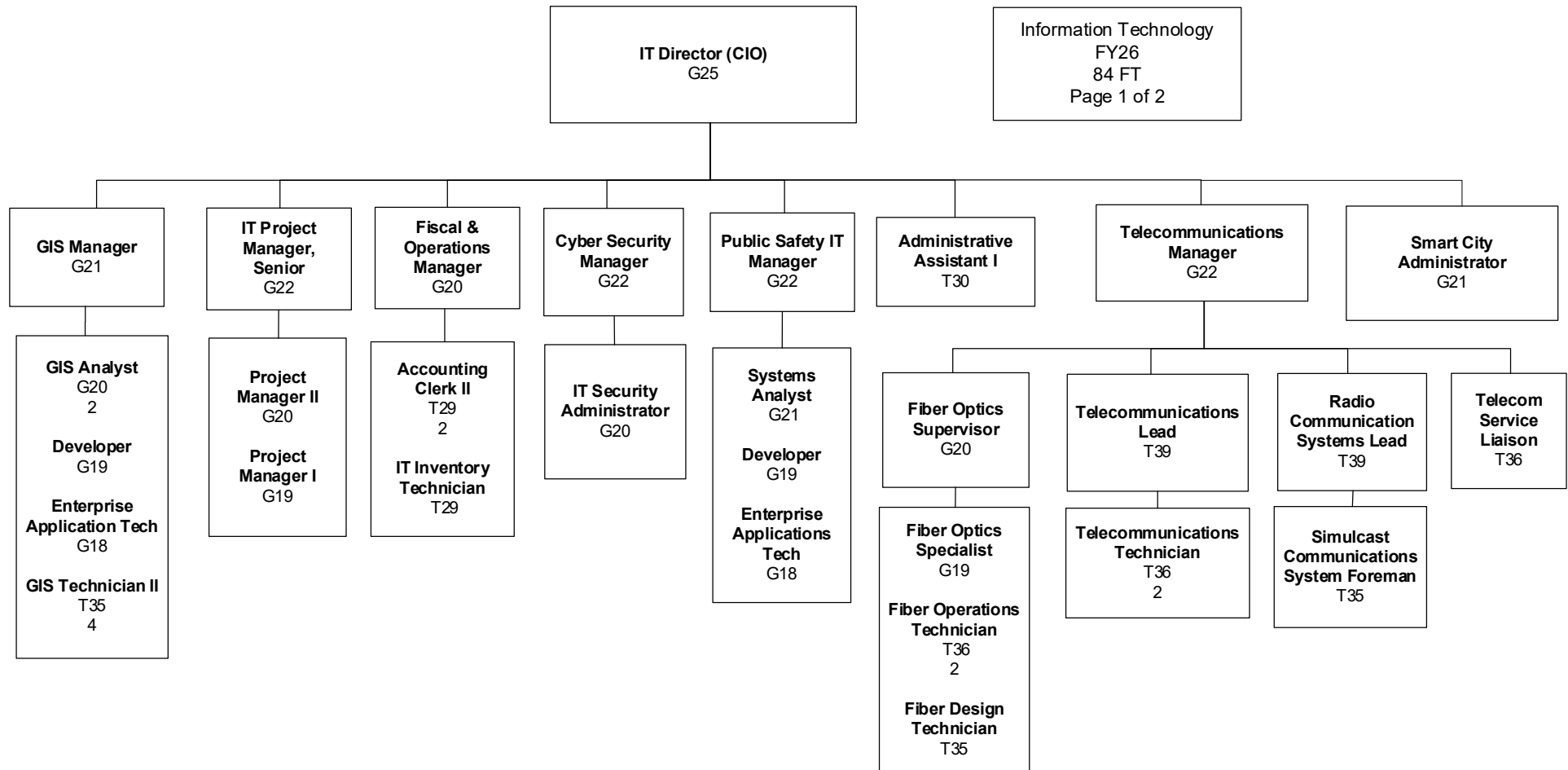


Figure 123: Information Technology Table of Organization Part 1

Information Technology – Table of Organization

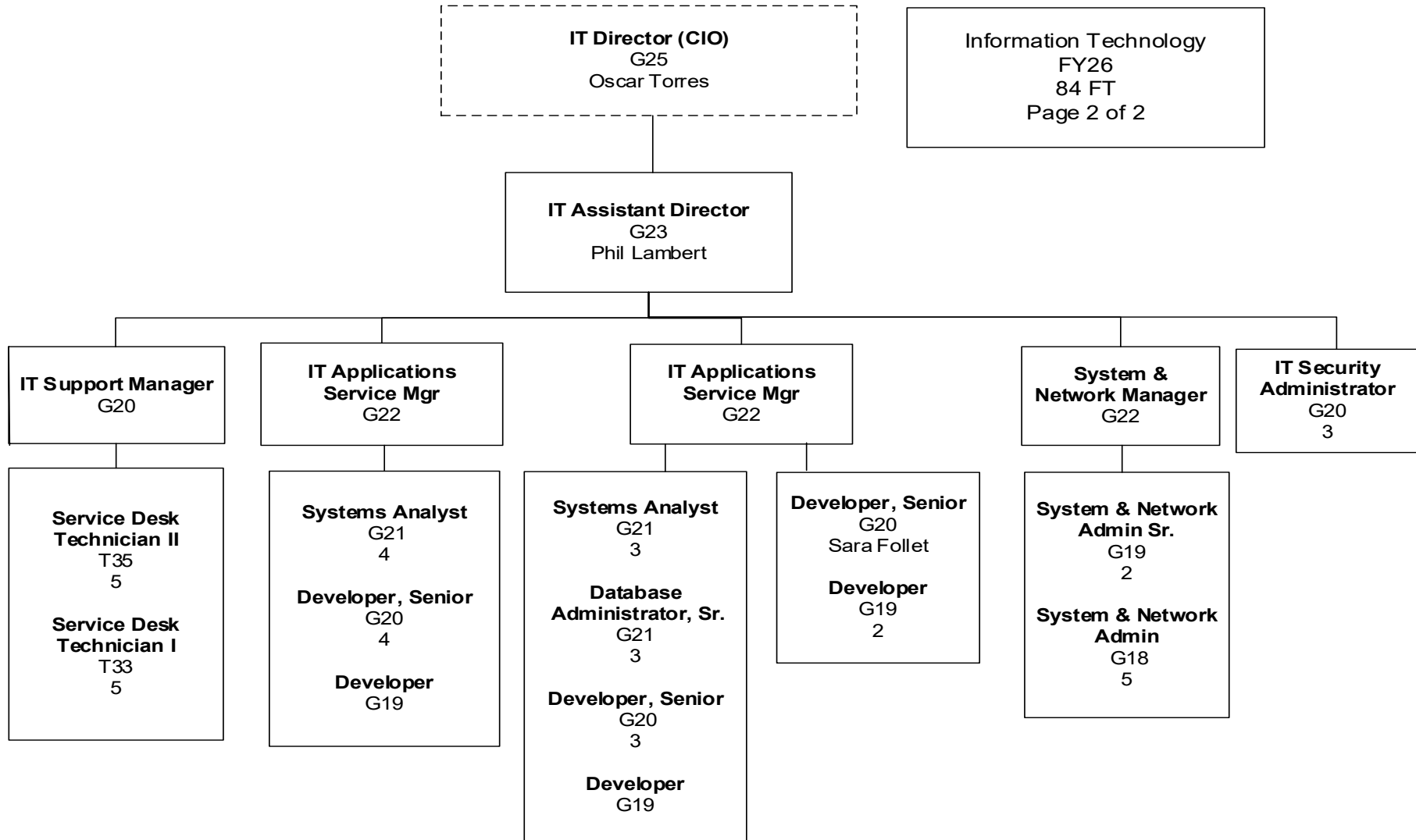


Figure 124: Information Technology Table of Organization Part 2

Information Technology – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
IT Director (CIO)	1	1	1	G25	\$134,538.13 - \$215,261.00
IT Assistant Director	1	1	1	G23	\$106,301.66 - \$170,082.22
Smart City Administrator	1	1	1	G21	\$89,335.64 - \$134,004.00
Cyber Security Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
IT Applications Service Manager	2	2	2	G22	\$98,269.32 - \$147,404.51
IT Project Manager Sr.	1	1	1	G22	\$98,269.32 - \$147,404.51
Public Safety IT Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
System & Network Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Telecommunications Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Database Administrator Sr.	3	3	3	G21	\$89,335.64 - \$134,004.00
GIS Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Systems Analyst	8	8	8	G21	\$89,335.64 - \$134,004.00
Developer Senior	8	8	8	G20	\$81,215.00 - \$121,822.51
Fiber Optics Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Fiscal and Operations Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
GIS Analyst	2	2	2	G20	\$81,215.00 - \$121,822.51
IT Security Administrator	4	4	4	G20	\$81,215.00 - \$121,822.51
IT Support Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
Project Manager II	1	1	1	G20	\$81,215.00 - \$121,822.51
System & Network Administrator, Sr.	2	2	2	G20	\$81,215.00 - \$121,822.51
Developer	6	6	6	G19	\$73,832.02 - \$110,748.03
Fiber Optics Specialist	1	1	1	G19	\$73,832.02 - \$110,748.03
Project Manager I	1	1	1	G19	\$73,832.02 - \$110,748.03
Systems & Network Administrator	5	5	5	G19	\$73,832.02 - \$110,748.03
Radio Communications System Lead	1	1	1	T39	\$76,142.97 - \$111,857.20
Telecommunications Lead	1	1	1	T39	\$76,142.97 - \$111,857.20
Enterprise Applications Technician	2	2	2	G18	\$67,119.92 - \$100,680.42
Fiber Operations Technician	2	2	2	T36	\$65,776.00 - \$96,627.10
Telecomm Service Liaison	1	1	1	T36	\$65,776.00 - \$96,627.10
Telecommunications Technician	2	2	2	T36	\$65,776.00 - \$96,627.10
Fiber Design Technician	1	1	1	T35	\$62,643.39 - \$92,023.50
GIS Technician II	4	4	4	T35	\$62,643.39 - \$92,023.50
Service Desk Technician II	5	5	5	T35	\$62,643.39 - \$92,023.50
Simulcast Comm System Foreman	1	1	1	T35	\$62,643.39 - \$92,023.50
Service Desk Technician I	5	5	5	T33	\$56,817.55 - \$83,469.96
Administrative Assistant I	1	1	1	T30	\$49,082.43 - \$72,104.73
Accounting Clerk II	2	2	2	T29	\$46,743.48 - \$68,669.53
IT Inventory Technician	1	1	1	T29	\$46,743.48 - \$68,669.53
TOTAL FULL TIME EMPLOYEES	84	84	84		
TOTAL FULL TIME EMPLOYEES	84	84	84		

Figure 125: Information Technology Positions

Information Technology – Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Information Technology</i>	\$24,802,557	\$30,757,029	\$27,231,854	\$34,087,316

Figure 126: Information Technology Budget Summary – Expenses

Revenues

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Information Technology</i>	\$24,802,557	\$30,757,029	\$27,231,854	\$34,087,316

Figure 127: Information Technology Budget Summary - Revenues

Information Technology – Performance Management

Information Technology Key Success Indicators (KSIs) Linked to City Goals



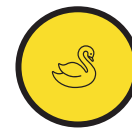
[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Technology Incident Response Time (Percent Resolved within Timeframe) Urgent calls (Internal to City of Lakeland Departments)	Infrastructure 2 Culture 5	FY Quarterly	100%	100% ¹	Data Not Available ²	Chart 45	90%
Technology Incident Response Time (Percent Resolved within Timeframe) High Priority calls (Internal to City of Lakeland Departments)	Infrastructure 2 Culture 5	FY Quarterly	98.71%	100% ³	Data Not Available	Chart 46	90%
Technology Incident Response Time (Percent Resolved within Timeframe) Medium Priority calls (Internal to City of Lakeland Departments)	Infrastructure 2 Culture 5	FY Quarterly	98.83%	100%	Data Not Available	Chart 47	90%
Technology Incident Response Time (Percent Resolved within Timeframe) Low Priority calls (Internal to City of Lakeland Departments)	Infrastructure 2 Culture 5	FY Quarterly	98.36%	100%	Data Not Available	Chart 48	90%

Figure 128: Information Technology – Key Success Indicators

Department Objective – Information Technology

- Promote an enterprise approach to ensuring IT projects meet the defined requirements including timeliness, budget, and minimize project scope creep.

Information Technology Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Number of Active (in-process) IT Projects	1	Annually	Not Available	Not Available	Number of Standard Level Projects = 49 Number of Enterprise Projects = 3 Baseline Year	Monitor Only

Figure 129: Information Technology Performance Measure

¹ No data available Q2 and Q3 due to the transition from Maximo to Team Dynamix.

² No data available for all KSIs in FY2025 due to the transition from Maximo to Team Dynamics.

³ No data available Q2 and Q3 due to the transition from Maximo to Team Dynamix.

Information Technology – Changes, Accomplishments, and Efficiencies

CHANGES

- Implementation of Microsoft InTune to enhance endpoint management and security
- Implementation of new remote endpoint and server software Bomgar/Beyond Trust
- Added Remote Desktop Management and Privileged Remote Access
- Assumed management of the enterprise Print Server
- Role-based Cybersecurity Training for Leadership
 - Mandated by the State of Florida's training requirement passed in HB7055 (2022), the City partnered with CyberFlorida, the University of South Florida (USF), University of Central Florida (UCF), and Florida International University (FIU) to provide multiple training opportunities for leadership to meet the State requirement.
 - Adding the option for a book club participation for FY25.
- Role-Based Cybersecurity Training for Technical Staff
 - Worked with CyberFlorida and the University of West Florida (UWF) to provide access to cybersecurity training, courses, and industry certification programs free of cost to City employees.
 - Developed program to accept industry cybersecurity certifications in lieu of annual role-based cybersecurity training.
- Enhanced Phishing Response Through AI and Automation
 - IT Security significantly increased the speed in which it reviewed reported phishing emails by deploying PhishER, an AI-driven email analysis tool. It automatically reviews emails into clean, spam, and threat classifications for 99% of emails, eliminating the need for manual review of each submission.
- Uptick in Public Record Requests
- Some fees charged back will need to increase due to increased number of licenses required by departments for services such as VPN and new iPads.

ACCOMPLISHMENTS

- RP Funding Center Website Rebuild and Cloud Migration - Orchestrated the complete redesign and reconstruction of the RP Funding Center website, migrating from legacy infrastructure to modern cloud hosting. This initiative improved site performance, enhanced user experience, and established a scalable foundation for future growth while reducing operational costs.
- Software Modernization Initiatives – Performed comprehensive upgrades across five critical systems (T2 Flex, SimpleK, Lucity, Assetworks, and ProjectDox), ensuring compatibility with current security standards and improved functionality. These upgrades minimized system downtime while enhancing operational efficiency across multiple departments.
- Database Infrastructure Modernization - Successfully migrated database operating system from legacy version to Linux 8, strengthening system security, improving performance capabilities, and ensuring continued vendor support. This upgrade positioned the infrastructure for long-term stability and compliance.

Information Technology – Changes, Accomplishments, and Efficiencies

- Streamlined incident reporting integration between Maximo and GIS – Customer service is able to select a geographical asset and answer questions about its issues. GIS will then automate the creation of a work order for teams to correct the issues.
- Contract awarded for Maximo Upgrade – Maximo will be reaching end-of-life for the current version in 2025. Contract signed and PO issued to vendor for cloud migration.
- Server deployed for retiree access to PeopleSoft open enrollment – The necessary infrastructure has been deployed to support external open enrollment access for retirees. This will remove the need for retirees to call in to make changes.
- Migration of TimeClock Plus division to new cloud version – The five of six divisions were successfully migrated
- Accreditations
 - Project Management Professional recertification for one team member
 - Certified Information Systems Security Professional
 - Required CJIS Certifications
 - Three staff members completed the 'Administering Avaya Aura Communication Manager Specialized Test'
- Recognitions
 - Recognized in City Commission meeting as part of the Parks Department being recognized for winning the 2024 Polk Arts & Cultural Organization of the Year Award for efforts put forth in the GIS Division making the public aware of Arts & Culture around the City through GIS Applications.
- Major projects completed:
 - Implemented upgraded base GIS platform.
 - Completed Regulatory work for State Comprehensive Plan.
 - Completed Regulatory work for Federal Census Bureau.
 - Created Vision Zero Story Map and Dashboard.
 - Completed Redistricting analysis for Charter Review Committee.
 - Created Recycling Survey.
 - Upgraded GIS components during Wastewaters upgrade of sewer line televising solution.
 - Held Geography Awareness Week and GIS Day Celebration Event at Coleman Bush Building.
 - Updated Historic Districts mapping application.
 - Created mapping application for SUN Trail project.
 - Created damaged Electric Transformer location analysis from Disaster Assessment Response Tools data for Hurricane Milton upon LE request for environmental protection activities.
 - Created Capital Improvement Projects application for Infrastructure.
 - Created Story Map for Lakeland Veterans Memorial Park for Communication Department and Veterans association.
 - Created multiple maps and data sets for Hurricane Milton aftermath.
 - Created or modified over 90,000 assets within the GIS system.
 - Added the McIntosh RICE unit into the existing Sonet ring for SCADA, relay and OUC circuits
 - Set up City hotline for debris during Hurricane Milton cleanup
 - Added Sleepy Hill wastewater pumping station to the City network via fiber
 - Added Daughtery Road new traffic cabinet via fiber to traffic ring 7

Information Technology – Changes, Accomplishments, and Efficiencies

- Installed several new sites for Summit Broadband
- Replaced the generators at each of the two remote radio tower sites.
- Replaced the main 405' radio tower lighting system to comply with FCC/FAA requirements
- Completed safety updates to the main radio tower. This included re-tensioning of the guy wires, replacing the existing shackles with safety shackles, and installing a new safety climb
- Completed painting of the main radio tower
- Presentations at professional conferences
 - GeoFlo Summit, UF facility Plant City
- Deployed Microsoft Windows Hello to Police Department endpoints to meet CJIS requirements
- Upgraded over ~2000 endpoints to Windows 11 ahead of Microsoft October 2025 deadline
- Deployed over 1000 new endpoints replacing old endpoints to meet lifecycle requirements
- Close 600 tickets a month average
- Answer 450 calls a month average
- Complete initial deployment of Software Defined Architecture
- Deployed infrastructure for the Parking Guidance System
- InTune deployment completed
- Implemented Preplan Functionality for Police and Fire
- Migrated Crime Lab Digital Evidence, In-Car-Video Recordings, Police Records Data, Use of Force Data, and Digital Forensics System to Cloud Platforms
- Evaluated Computer Aided Dispatch (CAD) and Police Records Management System (RMS) Cloud Migration
- Deployed New Automated Fingerprint Identification System (AFIS)
- Coordinated and Participated in CAD and RMS Best Practice Reviews
- Implemented Test FCIC Interface in CAD Test and Training Environment
- Deployed Improved GIS Architecture for CAD and RMS
- Upgrade Fire Department Intranet site
- Performed Annual Upgrade of CAD and RMS
- Deployed New Quartermaster Software
- Expanded Police Department Policy Management System to Fire Department
- Assisted with Technology Components of 911 Comm. Center Renovations
- Annual financial audit
- Processing of all IT POs, p-card transactions, check requests
- Annual budget and PMF submission
- Ongoing budget tracking, management and analysis
- Monthly Hardware billing
- Bi-weekly payroll timesheet and report submission
- Human Risk Management
 - The City of Lakeland's phish-prone percentage, which measures the likelihood of an employee falling for a phishing attempt, was 2.3%, outperforming both the internal target of 2.5% and the industry average of 3.6%.

Information Technology – Changes, Accomplishments, and Efficiencies

- The IT Security team launched the Cybersecurity Awareness Trophy Cup initiative to recognize departments with outstanding performance in the annual cybersecurity training program. The inaugural winner, R.P. Funding Center, had the highest cybersecurity training completion rate and accepted the trophy at their offices.
- Increased the city-wide cybersecurity awareness training completion rate from 88% to 95.2%
- Threat and Vulnerability Management (TVM)
 - IT Security is responsible for running the City of Lakeland's Threat and Vulnerability Management (TVM) program, which is an ongoing process to proactively identify, assess, prioritize, and mitigate security weaknesses within an its IT infrastructure. This continuous process helps reduce the likelihood of successful cyberattacks, protect sensitive data, and minimize the impact of any breaches that do occur.
 - IT Security relies heavily on an automated toolset that scans and assesses the City's infrastructure both within its walls and in the cloud. During FY25, the IT Security team worked to stabilize and streamline the vulnerability scanning infrastructure and increase the coverage of the City's critical infrastructure.
- Cybersecurity Incidents by Quarter as of May 28, 2025
 IT Security holds responsibility for leading cybersecurity incident response for the City of Lakeland. The following incident statistics are primarily driven by the City's security operations platform, anti-malware, and phishing analysis tools but may also include other incidents including investigations of reported threats. It does not include supporting investigations or responses for third-party incidents.

FY24 Q4 SECURITY INCIDENTS	FY25 Q1 SECURITY INCIDENTS	FY25 Q2 SECURITY INCIDENTS	FY25 Q3* SECURITY INCIDENTS	TOTAL SECURITY INCIDENTS
250	397	1,181	731	2,559

*FY25 Q3 in progress

- IT Security leadership presented multiple times at state-wide conferences, highlighting the rapid progress the City of Lakeland and recognized leadership in protecting its information systems and citizens.
- Firewall architectural changes to support segmentation and SDA (software defined architecture)
- Participated as a panel member for a regional FLGISA cyber security conference
- State Cyber Grant

OPERATION EFFICIENCIES

- Procurement was coordinated and vendors provisioned to use a streamlined deployment of privileged remote access.
- New Intake process for IT
- Completed all available patch and minor updates for Avaya phone system
- Completed all available patch and minor updates for Motorola radio system
- Automated deployment process of new endpoints saving 1.5 hours per machine in deployment time

Information Technology – Changes, Accomplishments, and Efficiencies

- Automated the workflow process of services in our IT Service Management tool TeamDynamix
- Improved remote management of desktops.
- Privileged Remote Access for vendor remote access to servers that included improved security and logging.
- Automated the Server Critical Update process to improve efficiencies.
- Implemented New TDX Workflows for New User Account Creation, Patrol Laptop Deployment, and GIS Updates
- Automated Phishing Analysis Tool

As part of the previous cycle of PMFs, the City of Lakeland approved the purchase and implementation of a new phishing analysis tool. In the past 90 days, when messages were flagged as potential phishing emails, 65% were automatically resolved as not malicious within 10 minutes of receipt. 35% required some manual review and actioning as the tool learned with 99.1% resolved same business day, including 86 emails marked as threats and further action taken to protect the City. Zero were left unresolved. Of the 1,902 reported messages, 72.2% were marked as spam (unsolicited messages sent in bulk) that had bypassed the traditional email filters. This also reduced

REPORTED MESSAGES	AUTOMATICALLY RESOLVED	MANUALLY RESOLVED	UNRESOLVED
1,902	1,243	659	0

- Security Operations Platform
To improve identifying and resolving cybersecurity incidents 24/7 while managing human costs, the IT Security secured grant funding for FY24 and FY25 from the State of Florida for a highly automated security operations platform (SOP) with 24/7 human security operations center (SOC) analyst support that included data sharing with the State of Florida. Since its implementation, the SOP has reviewed 12 billion events, investigated 6,655 alerts, resolved 6,513 alerts without escalating to City staff, escalated 142 alerts to City of Lakeland staff for investigation. All told, vendor and City staff investigated 239 potentially major incidents including malware, potentially malicious network and application traffic, attacks against passwords, email forwarding, financial data loss, remote logins from high-risk countries, and more ranging in severity from critical to low.

FISCAL EFFICIENCIES

- By creating the Recycling Survey in house using tools from our GIS vendor ESRI, the City saved approximately \$10,000 for a Public City-wide survey.
- The Disaster Assessment Response Tools (DARTS) application is instrumental in LE being able to recover the most funds possible from FEMA. There are no off-the-shelf products for this activity. Continuing to update and keep this current in house approximately saves \$25,000 a year based on regulatory changes in the FEMA environment from year to year.
- Realized approximately \$100k in equipment capital savings for procurement of laptops due to changing manufacturer and vendor
- Realized approximately \$100k in annual savings on our Verizon charges due to a negotiation for another discount to our cellular plans spread out to all city departments who have Verizon services.

Information Technology – Changes, Accomplishments, and Efficiencies

- Procured the replacement virtual server infrastructure for LPD reducing the five-year TCO by over \$60,000. from the previous solution.
- Negotiated the VmWare virtual server software subscription renewal to \$17,000 below the estimated renewal and no price increase for five years.
- Completed an RFP for our hosted datacenter services reducing our annual cost by over \$30,000 and no price increase for five years.
- Fire Records Renewal Agreement: \$54,000 reduction over five years
- Leveraged Existing Cloud Solutions to Avoid Purchase of Additional Hardware: \$50,000 estimated cost avoidance
- Received a Local Government Cybersecurity Grant from the State of Florida which provided technical capabilities valued at \$269,747.

Internal Audit

The Internal Audit Department is responsible for providing city elected officials, administration, and citizens with independent, risk-based, and objective assurance, advice, insight, and foresight to enhance transparency, accountability, and the effective use of public resources.

Core Activities:

- Compliance Audits
- Operational Audits
- Advisory Services
- Risk Assessment Activities

Internal Audit – Table of Organization

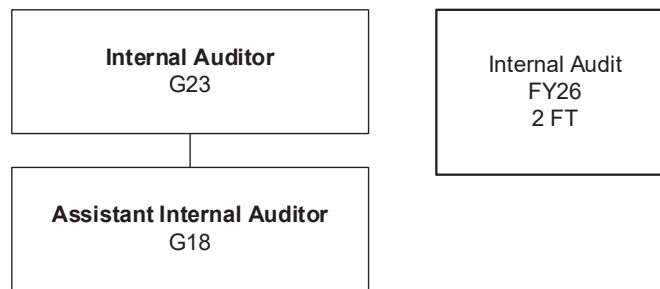


Figure 130: Internal Audit Table of Organization

Internal Audit – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Internal Auditor	1	1	1	G23	\$106,301.66 - \$ 170,082.22
Internal Auditor Assistant	1	1	1	G18	\$67,119.92 - \$100,680.42
TOTAL FULL TIME EMPLOYEES	2	2	2		
TOTAL FULL TIME EMPLOYEES	2	2	2		

Figure 139: Internal Audit Positions

Internal Audit – Budget Summary

Expenses				
Fund	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
General	\$42,236	\$143,089	\$133,813	\$119,684

Figure 132: Internal Audit Budget Summary – Expenses

Internal Audit – Changes, Accomplishments, and Efficiencies

CHANGES

- Service addition - Performed audits, special projects and provided training during the past year.

ACCOMPLISHMENTS

- Recognitions – Manager and staff completed the Cybersecurity Leadership and Strategy Professional Education Program
- Accreditations – Internal Audit Manager maintains CPA, CIA, CFE and CRMA certifications.
- Major projects completed – Audit of IT, Fire Dept Timekeeping. Special projects to review contract compliance for RP Funding and Summit Broadband, IT Assets, and PCard fraud training.

OPERATION EFFICIENCIES

- New or updated software – Helped with implementation of Fire Department timekeeping application.

FISCAL EFFICIENCIES

- Outsourcing at reduced rate – Eliminated MOU with FLHSMV and the need for an annual audit to allow for access to FLHSMV data.

Parks, Recreation, and Cultural Arts (PRCA)

The Parks, Recreation and Cultural Arts (PRCA) Department is made up of five unique divisions which strive to promote and enhance the quality of life for Lakeland citizens. In that effort the department maintains and manages an inventory of more than seventy (70) buildings and spaces such as libraries, recreations centers, cemeteries, swimming pools, ball fields – to include a Major League Baseball spring training site, neighborhood and community parks and a public golf course. The department is committed to support of the arts, whether through the provision of gallery space, art classes or the Florida Outdoor Sculpture Competition which helps to provide residents a variety of cultural experiences.

Lakeland is known as a beautifully landscaped city. The Parks Division staff serve as our horticulture and greenspace specialists. They maintain the lawns and plant beds at all local parks and at city facilities. Sporting leagues appreciate the well-maintained ball fields. From the Detroit Tigers to local little league and softball teams, participants benefit from playing on well-groomed clay and grass fields. Parks staff also select and maintain the playground equipment at larger parks such as Publix Charities Park, Lake Parker Park as well as other smaller neighborhood parks.

The Recreation Division provides opportunities for participation in fitness and wellness activities. From weightlifting and dance to pickleball, tennis and swimming, the interests of adults and children are met through a wide variety of programming. Recreation staff plan and participate in community wide special events. From the annual Snowfest to the Martin Luther King Jr. Parade, the recreation staff ensure that all ages can participate.

In addition to programming the recreation division maintains an inventory of public rental spaces to host events such as weddings, quinceaneras, receptions and large meetings. Event spaces include Lake Mirror Auditorium, Lake Crago, Magnolia Building and the Coleman-Bush Building. The Cleveland Heights Golf Course, a twenty-seven (27) hole public course in central Lakeland, hosts more than thirty-five (35) golf tournaments annually. These tournaments raise over \$300,000 for local area non-profits. Partnerships with 4-Ball Inc. and school golf programs help make golf more accessible. Golfers can take advantage of food and beverage on site after a day on the course.

Open from dawn to dusk, the Oak Hill, Laurel Hill, Temple Emanuel, Tiger Flowers and Roselawn cemeteries are all managed by the Cemeteries Division staff. Families can pre-purchase spaces for end of life needs as both burial and cremation spaces are available. Staff work to provide a peaceful and well-maintained burial park for Lakeland citizens.

With three public library locations in Lakeland the Library Division offers reading and research materials as well as internet access to all residents in Polk County free of charge. In addition, staff prepare Storytimes for young children and a variety of classes for adults to expand their knowledge and learn new skills. The Lakeland History and Culture Center, which opened in 2022 inside the Lakeland Public Library, features local history exhibits.

PRCA – Director – Table of Organization

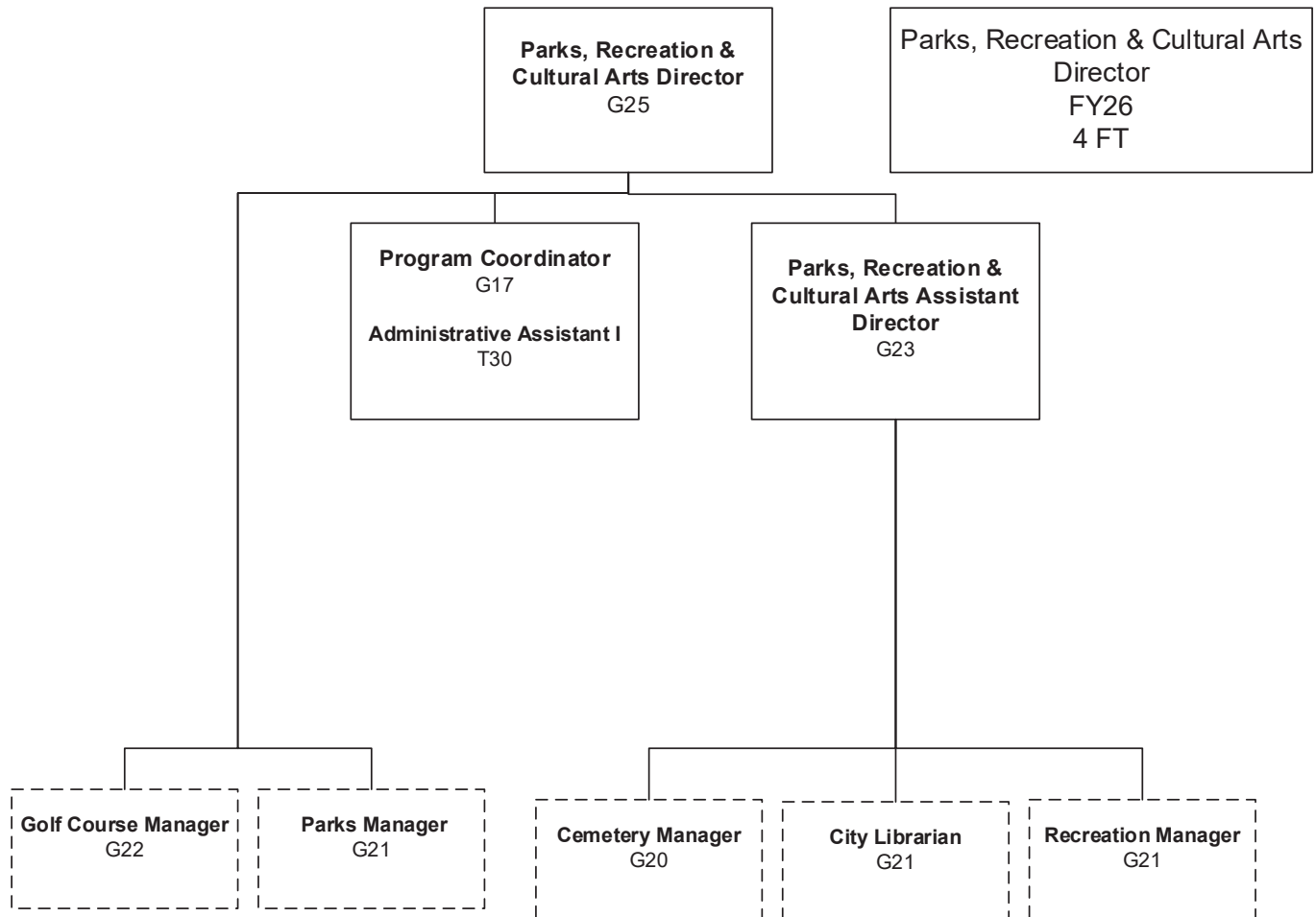


Figure 133: PRCA Director Table of Organization

PRCA – Director – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Parks, Rec & Cultural Arts Director	1	1	1	G25	\$134,538.13 - \$215,261.00
Parks, Rec & Cultural Asst. Director	1	1	1	G23	\$106,301.66 - \$170,082.22
Program Coordinator	1	1	1	G17	\$61,017.33 - \$ 91,525.99
Administrative Assistant I	1	1	1	T30	\$49,082.43 - \$72,104.73
TOTAL FULL TIME EMPLOYEES	4	4	4		
TOTAL FULL TIME EMPLOYEES	4	4	4		

Figure 134: PRCA Director Positions

PRCA – Cemeteries – Table of Organization

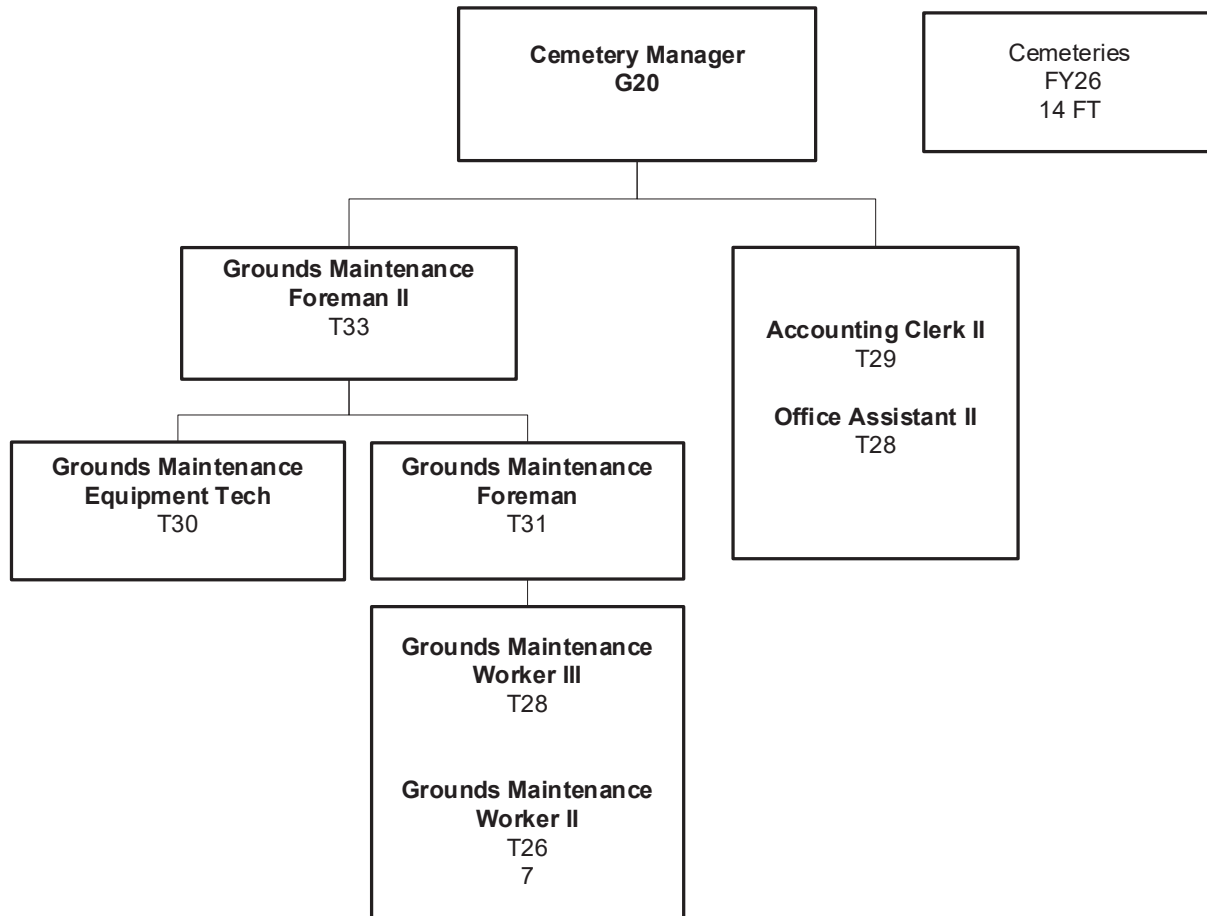


Figure 135: PRCA Cemeteries Table of Organization

PRCA – Cemeteries – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Cemetery Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
Grounds Maintenance Foreman II	1	1	1	T33	\$56,817.55 - \$83,469.96
Grounds Maintenance Foreman	1	1	1	T31	\$51,535.53 - \$75,708.99
Grounds Maintenance Equipment Tech	1	1	1	T30	\$49,082.43 - \$72,104.73
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Grounds Maintenance Worker III	1	1	1	T28	\$44,518.68 - \$65,399.09
Office Assistant II	1	1	1	T28	\$44,518.68 - \$65,399.09
Grounds Maintenance Worker II	7	7	7	T26	\$40,379.21 - \$59,319.11
TOTAL FULL TIME EMPLOYEES	14	14	14		
TOTAL FULL TIME EMPLOYEES	14	14	14		

Figure 136: PRCA Cemeteries Positions

PRCA – Cleveland Heights – Table of Organization

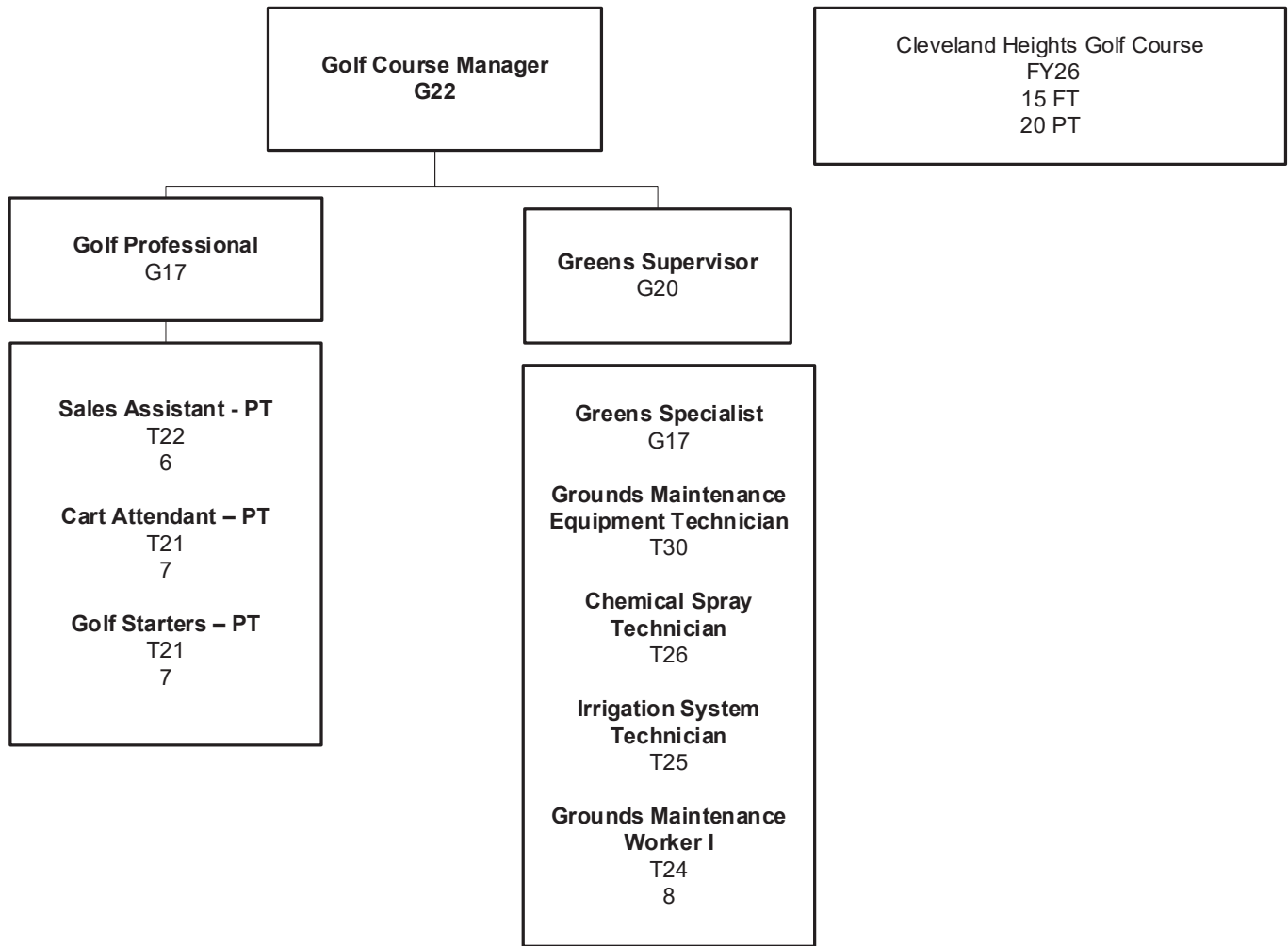


Figure 137: PRCA Cleveland Heights Golf Course Table of Organization

PRCA – Cleveland Heights – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Golf Course Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Greens Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Golf Professional	1	1	1	G17	\$61,017.33 - \$91,525.99
Greens Specialist	1	1	1	G17	\$61,017.33 - \$91,525.99
Grounds Maintenance Equipment Tech	1	1	1	T30	\$49,082.43 - \$72,104.73
Chemical Spray Tech	0	0	1	T26	\$40,379.21 - \$59,319.11
Irrigation System Technician	1	1	1	T25	\$38,455.93 - \$56,494.50
Grounds Maintenance Worker I -CHGC	8	8	8	T24	\$36,625.25 - \$53,804.48
TOTAL FULL TIME EMPLOYEES	14	14	15		
Sales Assistant	6	6	6	T22	\$34,215.23 - \$48,799.22
Golf Starters	7	7	7	T21	\$33,563.73 - \$46,477.49
Cart Attendant	7	7	7	T21	\$33,563.73 - \$46,477.49
TOTAL PART TIME EMPLOYEES	20	20	20		
TOTAL FULL TIME EMPLOYEES	14	14	15		
TOTAL PART TIME EMPLOYEES	20	20	20		

Figure 138: PRCA Cleveland Heights Golf Course Positions

PRCA – Library – Table of Organization

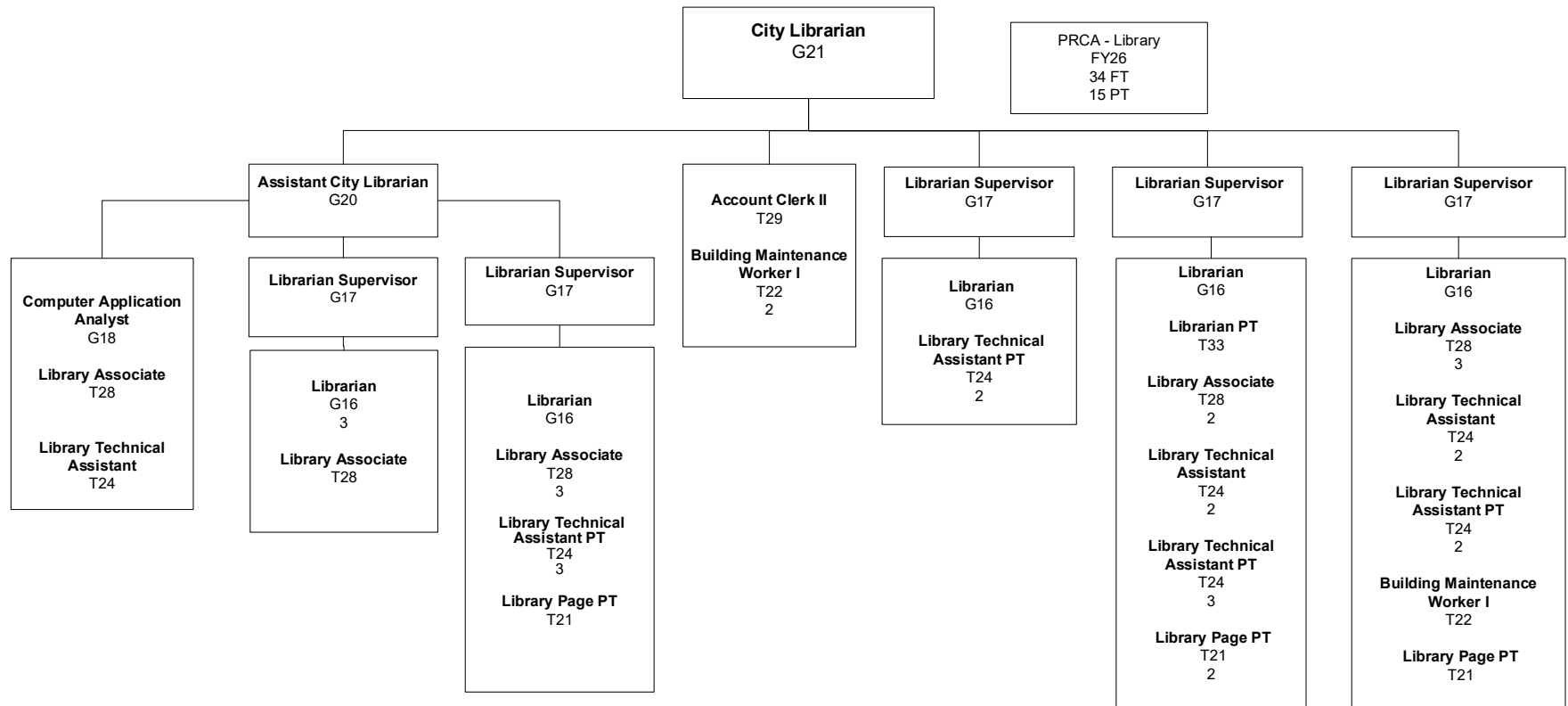


Figure 139: PRCA Library Table of Organization

PRCA – Library – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
City Librarian	1	1	1	G21	\$89,335.64 - \$134,004.00
Assistant City Librarian	1	1	1	G20	\$81,215.00 - \$121,822.51
Computer Application Analyst	1	1	1	G18	\$67,119.92 - \$ 100,680.42
Librarian Supervisor	5	5	5	G17	\$61,017.33 - \$ 91,525.99
Librarian	7	7	7	G16	\$55,470.39 - \$83,206.13
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Library Associate	10	10	10	T28	\$44,518.68 - \$65,399.09
Library Technical Assistant	5	5	5	T24	\$36,625.25 - \$53,804.48
Building Maint. Worker I	3	3	3	T22	\$34,215.23 - \$48,799.22
TOTAL FULL TIME EMPLOYEES	34	34	34		
Librarian	1	1	1	T33	\$56,817.55 - \$83,469.96
Library Technical Assistant	10	10	10	T24	\$36,625.25 - \$53,804.48
Library Page	4	4	4	T21	\$33,563.73 - \$46,477.49
TOTAL PART TIME EMPLOYEES	15	15	15		
TOTAL FULL TIME EMPLOYEES	34	34	34		
TOTAL PART TIME EMPLOYEES	15	15	15		

Figure 140: PRCA Library Positions

PRCA – Parks – Table of Organization

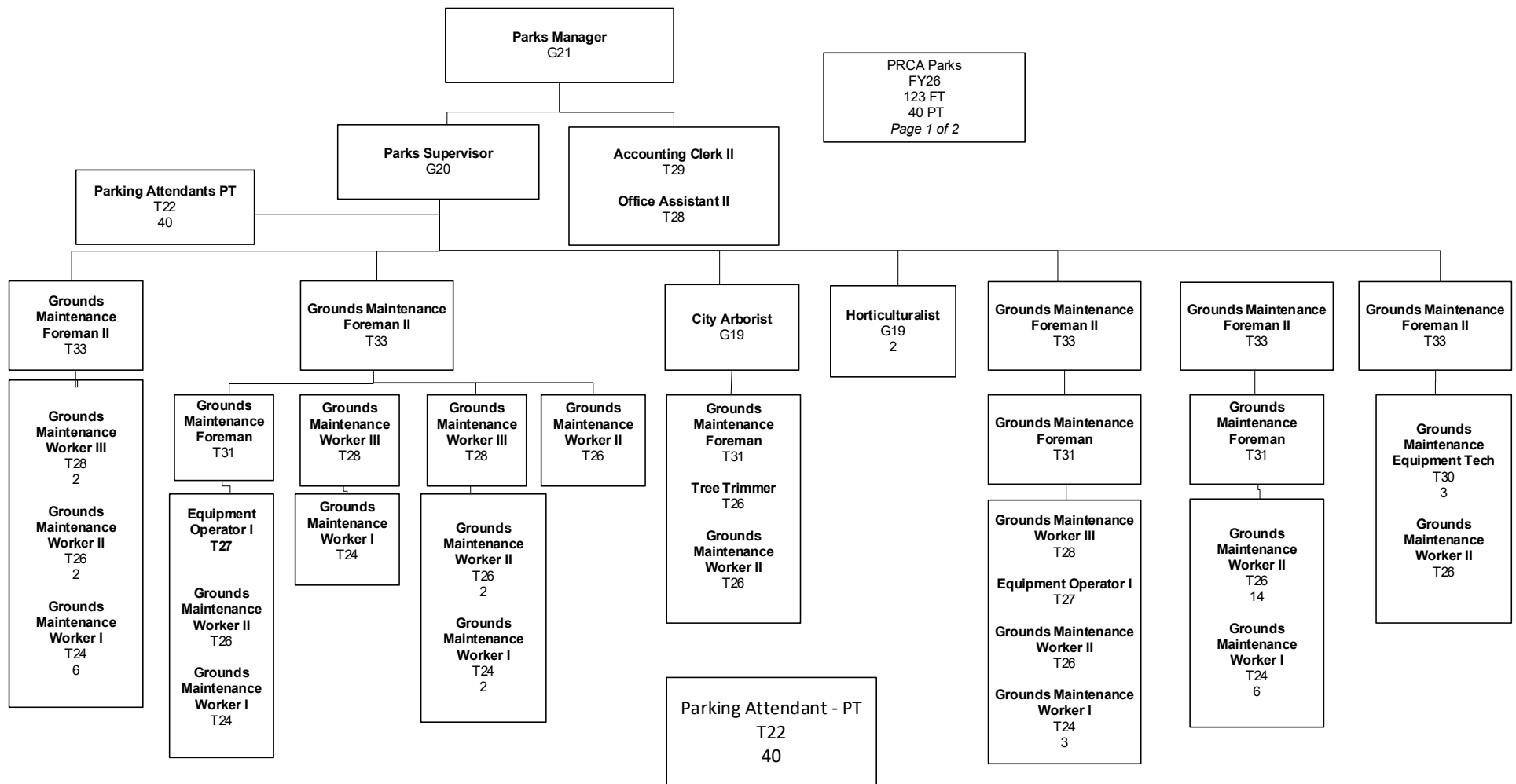


Figure 141: PRCA Parks Table of Organization – Part 1

PRCA – Parks – Table of Organization

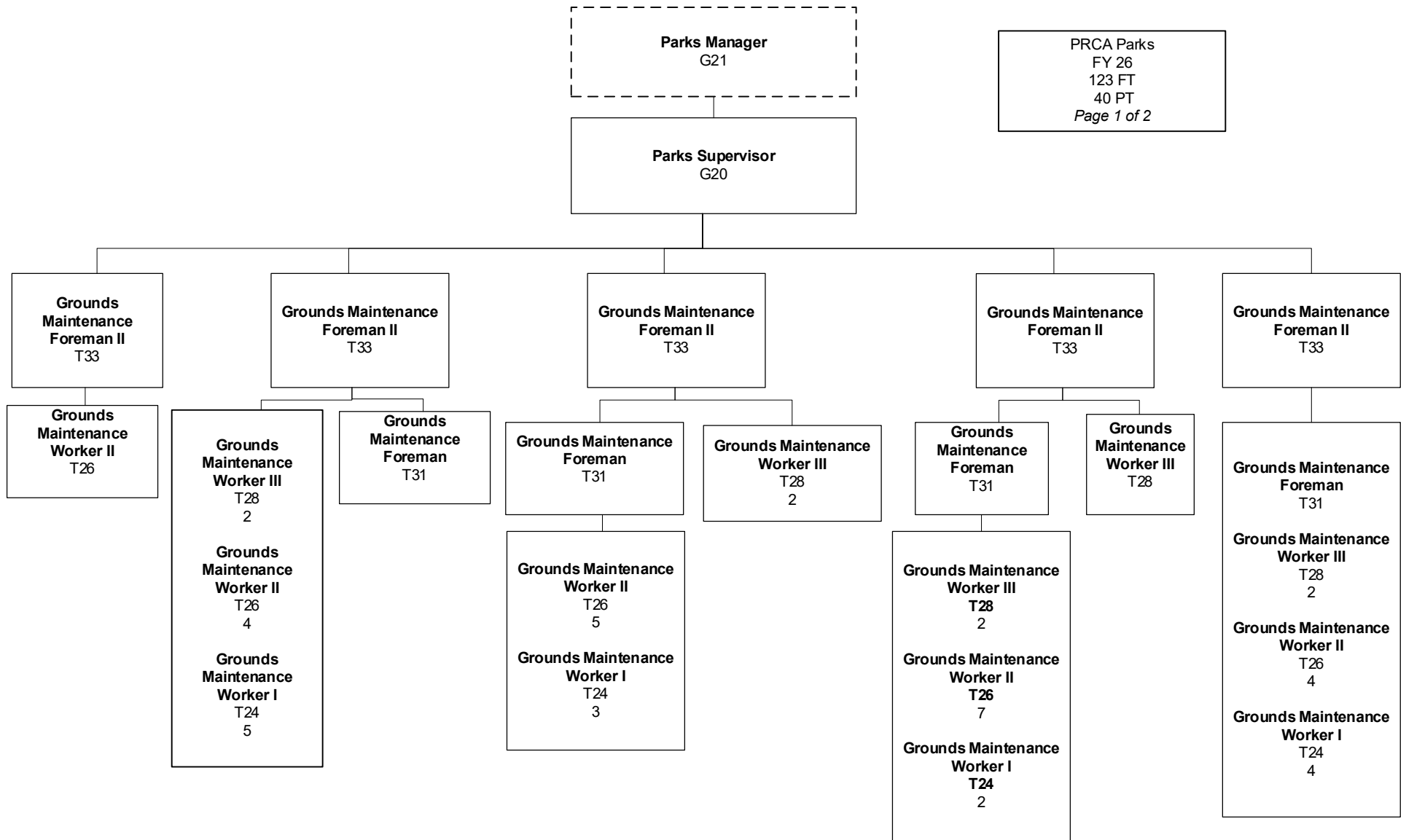


Figure 142: PRCA Parks Table of Organization – Part 2

PRCA – Parks – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Parks Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Parks Supervisor	2	2	2	G20	\$81,215.00 - \$121,822.51
City Arborist	1	1	1	G19	\$73,832.02 - \$110,748.03
Horticulturalist	2	2	2	G19	\$73,832.02 - \$110,748.03
Grounds Maintenance Foreman II	10	10	10	T33	\$56,817.55 - \$83,469.96
Grounds Maintenance Foreman	8	8	8	T31	\$51,535.53 - \$75,708.99
Grounds Maintenance Equipment Tech	3	3	3	T30	\$49,082.43 - \$72,104.73
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Grounds Maintenance Worker III	14	14	14	T28	\$44,518.68 - \$65,399.09
Office Assistant II	1	1	1	T28	\$44,518.68 - \$65,399.09
Equipment Operator I	2	2	2	T27	\$42,398.33 - \$62,285.87
Grounds Maintenance Worker II	44	44	44	T26	\$40,379.21 - \$59,319.11
Tree Trimmer	1	1	1	T26	\$40,379.21 - \$59,319.11
Grounds Maintenance Worker I	33	33	33	T24	\$36,625.25 - \$53,804.48
TOTAL FULL TIME EMPLOYEES	123	123	123		
Parking Attendant (Parks & Rec.)	40	40	40	T22	\$34,215.23 - \$48,799.22
TOTAL PART TIME EMPLOYEES	40	40	40		
TOTAL FULL TIME EMPLOYEES	123	123	123		
TOTAL PART TIME EMPLOYEES	40	40	40		

Figure 143: PRCA Parks Positions

PRCA – Recreation – Table of Organization

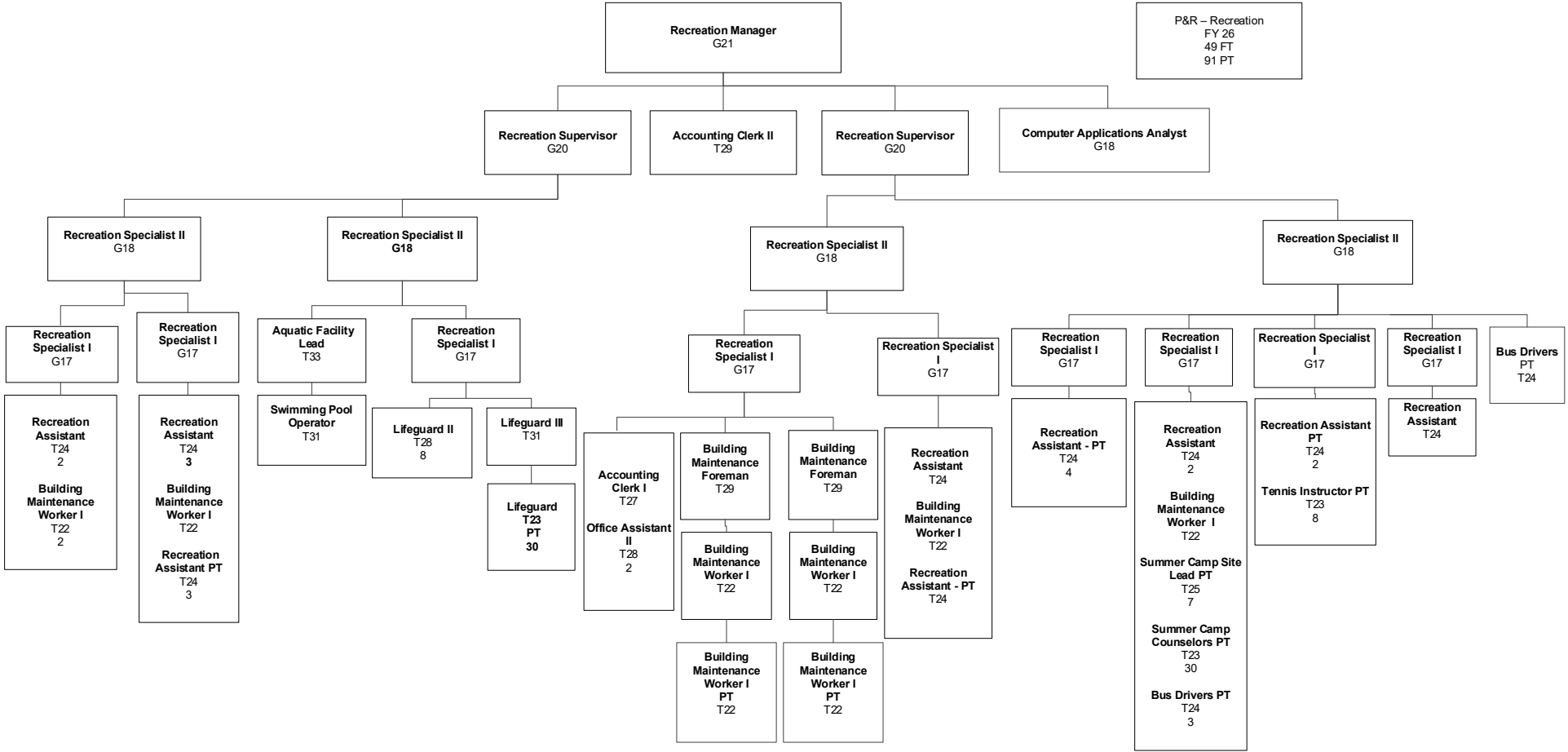


Figure 144: PRCA Recreation Table of Organizations

PRCA – Recreation – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Recreation Manager	1	1	1	G21	\$89,335.64 -\$134,004.00
Recreation Supervisor	2	2	2	G20	\$81,215.00 -\$121,822.51
Recreation Specialist II	4	4	4	G18	\$67,119.92 -\$ 100,680.42
Computer Applications Analyst	1	1	1	G18	\$67,119.92 -\$ 100,680.42
Recreation Specialist I	9	9	9	G17	\$61,017.33 -\$ 91,525.99
Aquatic Facility Lead	1	1	1	T33	\$56,817.55 -\$83,469.96
Lifeguard III	1	1	1	T31	\$51,535.53 -\$75,708.99
Swimming Pool Operator	1	1	1	T31	\$51,535.53 -\$75,708.99
Accounting Clerk II	1	1	1	T29	\$46,743.48 -\$68,669.53
Building Maintenance Foreman	2	2	2	T29	\$46,743.48 -\$68,669.53
Lifeguard II	8	8	8	T28	\$44,518.68 -\$65,399.09
Office Assistant II	2	2	2	T28	\$44,518.68 -\$65,399.09
Accounting Clerk I	1	1	1	T27	\$42,398.33 -\$62,285.87
Recreation Assistant	9	9	9	T24	\$36,625.25 -\$53,804.48
Building Maint. Worker I	7	7	7	T22	\$34,215.23 -\$48,799.22
TOTAL FULL TIME EMPLOYEES	50	50	50		
Summer Camp Site Lead	7	7	7	T25	\$38,455.93 -\$56,494.50
Bus Driver	4	4	4	T24	\$36,625.25 -\$53,804.48
Recreation Assistant	10	10	10	T24	\$36,625.25 -\$53,804.48
Lifeguard	30	30	30	T23	\$34,879.65 -\$51,241.55
Summer Camp Counselor	30	30	30	T23	\$34,879.65 -\$51,241.55
Tennis Instructor	8	8	8	T23	\$34,879.65 -\$51,241.55
Building Maintenance Worker I	2	2	2	T22	\$34,215.23 -\$48,799.22
TOTAL PART TIME EMPLOYEES	91	91	91		
TOTAL FULL TIME EMPLOYEES	50	50	50		
TOTAL PART TIME EMPLOYEES	91	91	91		

Figure 145: PRCA Recreation Positions

PRCA – Budget Summary

Expenses				
<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$29,303,834	\$35,429,651	\$32,495,313	\$ 37,012,317

Figure 146: Parks, Recreation, & Cultural Arts Budget Summary – Expenses

PRCA – Performance Management

Parks, Recreation and Cultural Arts Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic
Development](#)



[Public
Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Acreage of parks per 1,000 population	Economic Development 4 Culture 4	FY Annually	15.9	15.9	13.49	Chart 49	13.49
Change in urban forestry	Economic Development 4 Culture 4	FY Annually	Planted: 307 Removed: 137	Planted: 263 Removed: 70	Planted: 277 Removed: 296	Chart 50	Increase
Total Library circulation	Economic Development 4 Culture 4	FY Annually	1,113,891	1,083,813	1,156,240	Chart 51	1,175,000
Recreation class or program participation	Economic Development 4 Culture 4	FY Annually	Attendance: 417,090 Transactions: 198,585	Attendance: 556,267 Transactions: 236,611	Attendance: 487,984 Transactions: 245,113	Chart 52A Chart 52B	Increase

Figure 147: Parks, Recreation and Cultural Arts – Key Success Indicators

Department Objectives – Parks, Recreation and Cultural Arts

1. Provide customers with high quality public library services and collections in response to the pursuit of their education, recreation, and information needs.
2. Provide access to internet resources through public access computers and high speed wi-fi connections.
3. Improved quality of life for our Citizens through cultural activities and community-based programs that enrich Lakeland by providing a stimulus for education, culture, community service and entertainment.
4. Provide citizens with safe, visually pleasing, and enjoyable experiences utilizing public facilities, parks, athletic complexes, and public rights-of-way.
5. Provide a variety of activities, programs, athletic leagues, day camps and special events.
6. Provide publicly funded space and maintained and improved facilities and parks eligible for renting and reserving with the goal of improving the quality of life for Lakeland residents.
7. Provide Lakeland Citizens with respectful, attractive, and well-maintained burial parks.
8. To enhance our Citizens' quality of life by providing family-oriented safe and secure aquatics facilities offering instructional classes and specialized programs for both recreational and competitive participants.
9. To provide quality public space and programming designed to offer superior golf-related recreation and leisure opportunities for quality family, individual and corporate experiences.
10. To offer and create a variety of activities, programs, athletic leagues, day camps and special events. To provide publicly funded space and to maintain and improve facilities and parks eligible for renting and reserving with the goal of improving the quality of life for Lakeland residents.

PRCA – Performance Management

Parks, Recreation and Cultural Arts Performance Measures

Performance Measure	Department Objectives Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Aquatics						
Number of Swim lessons participants	5, 8	Annually	240	664	721	240
Cemeteries						
Interments	7	Annually	473	423	447	450
Lot Sales	7	Annually	503	569	470	450
Memorial Installations	7	Annually	339	382	299	300
Cleveland Heights Golf Course						
Rounds of Golf	3, 9	Quarterly	75,985	70,671	75,232	74,000
Memberships	3, 9	Annually	81	100	165	115
Tournaments	3, 9	Annually	35	37	39	40
Libraries						
Digital Circulation total (percent of Total Circulation attributed to Digital content)	1	Annually	46%	46%	49%	48%
Visits to the facilities	1, 2, 3	Annually	475,020	464,225	468,033 ¹	475,000
Number of programs	3	Annually	411	594	753	750
Attendance at programs	3	Annually	10,396	15,411	19,576	19,500
Hours of public access computer use	1, 2	Annually	40,232	40,972	39,423	40,000
Parks						
Acres Maintained (Active Parks)	4, 6	Annually	644.34	974.63	1,005.81	1,005.81
Acres Maintained (Passive Parks)	4, 6	Annually	196.5	196.5	196.5	196.5
Acres Maintained (Right of Way)	4	Annually	72	72	72	72
Volunteer Hours	4, 6	Annually	5,602	4,144	718	2,000
Maintenance Cost per acre	4, 6	Annually	\$10,370	\$8,624	\$9,801	\$11,450
Trees Trimmed	4, 6	Annually	5,421	4,935	4,380	4,500
Operating Expenditures for Park Maintenance	4, 6	Annually	\$9,472,106	\$10,895,303	\$12, 490,000	\$12,500,000
Recreation and Facilities Services²						
Camp Participation	5, 8, 10	Annually	227	228	253	227
Number Rentals	5, 6, 8, 10	Annually	788	846	971	788

Figure 148: Parks, Recreation and Cultural Arts Performance Measures

¹ Main Library fully open in January 2025.

² Most data reports Not Available due to new software system implementation.

PRCA – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Spray Technician position deleted from Parks

Services

- All cemetery fees have been increased in line with the Consumer Price Index (CPI)
- Began selling burial spaces in our new expansion area
- Cleared ten acres for future burial spaces
- An awning was installed on the maintenance shop at Lakeview Cemetery to protect the tractor and other small equipment from weather exposure, helping to extend their lifespan
- Service reduction – FDOT Right-of-way Median along Memorial Blvd.
- Location increase – Lake Crago / John Rodda Sports Complex, On Dog Time Dog Park

ACCOMPLISHMENTS

- Recognitions *Polk Art Alliance Organization of the year for Art*
- Major projects completed
 - *Lake Crago Park Phase 3 completed*
 - *On Dog Time Dog Park completed*
 - *Lake Mirror Promenade Cleaning and Refurbishment completed*
 - *Holloway Park Conceptual Plan completed*
 - *Tigers Player Development Area completed*
 - *Tigers Dorm construction documents completed*
 - *P&R Impact Fee Update completed*
- Grants awarded: *FRDAP Grant for Peterson Park \$200,000*
- Hosted Boys & Girls High School County Golf Tournaments
- Hosted Sunshine State Athletic Conference High School Golf Tournament
- Hosted Polk County Middle School Golf Tournament (Paid for by 4-Ball Inc.)
- Hosted 59th Annual 4-Ball Golf Tournament
- Historical Marker Mounted at A1 Tee Box 100 Year Anniversary – Cleveland Heights Golf Course
- Voted Best of The Best Golf Course Lakeland Ledger
- New Golf Cart Fleet (100) Club Car Purchase
- First Annual Green Field Trip – STEM (Science Technology, Engineering, and Math Principles) On Hands Learning for Middle School Summer Camp Kids – Cleveland Heights Golf Course
- Increased Summer Memberships from 40 (FY24) to 82 (FY25) due to Grassland CC & Eaglebrooke CC being closed for Greens Replacement
- Increased Golf Rounds from 70,671 FY24 to 75,232 FY25 (4,561 total)
- Increased Total Sales by \$81K in FY25 – Cleveland Heights Golf Course

PRCA – Changes, Accomplishments, and Efficiencies

- Lakeland History and Culture Center's *From the Groves* exhibit opened in January 2025
- The Lakeland Public Library (Main) completed renovations and re-opened fully in January 2025
- With the Main Library entirely open, programs for the public increased
- Grants awarded – US Department of Energy EECBG \$172,390 for LED light replacement at Fletcher Park, Florida Department of Agriculture and Consumer Services FDACS \$50,000 Hurricane Ian Recovery Grant program to maintain trees.
- Added two more cities to the Central Florida Esports League
- Added S.T.E.M. Summer Camp
- Added Esports Summer Camp
- Added an additional Teen Camp at Peggy Brown
- Signed Contract to host Professional Pickleball Event with over 1200 players scheduled 2025
- Resurfaced Gandy Pool
- Hired a Computer Application Analyst for the Department
- Added an additional 10+ cameras for security and safety of our buildings
- Received 62k from USTA (United States Tennis Association) for resurfacing
- Resurfaced 14 courts with PIF and USTA Grant

OPERATION EFFICIENCIES

- Timeclock Plus was moved to the cloud
- Industry Standards (1) Maintenance Person Per Hole Minus the Par 3's. CHGC has 27 Holes and 5 of them are Par 3's Leaving 22 Holes. CHGC has (15) Maintenance Personnel Including the Superintendent and (2) of Them Are Part-time. The Maintenance Staff Also Maintains (1) Mile of Three Parks Trail Bordering CHGC.
- Diamond Zoysia Sod Farm Implemented for Cost & Time Savings

FISCAL EFFICIENCIES

- Grant funding spent \$200,000 *FRDAP Grant for Lake Crago Park Phase 3*.
- Larry R. Jackson Jr. donated \$10,000 to fund the Branch Library's "Jackson Jumpstart" preschool program that gives attendees free books quarterly to start a home library.
- LED Lighting installed as funding is available. Fletcher Park is scheduled to have 3 fields done, October 2025.
- Purchased WEBTRAC APP to help tell our story and share everything the department is involved with via your cell phone.



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Police

The Lakeland Police Department (LPD) responds to emergency and non-emergency calls for service as well as proactively patrolling the City on a 24/7 basis. The LPD Communications Center is a 24-hour, 7-days per week operation answering 911 calls and dispatching for both LPD and the Lakeland Fire Department (LFD).

Divisions

- Office of Chief of Police
- Investigative Services Division
- Community Services Division
- Uniform Patrol Division
- Special Operations Division
- Support Services Division

The Investigative Services' Crime Analysis and Intelligence Center provides continuous crime reports and trends analysis that allows Commanders to target problematic areas with strategies and resources. Pro-active patrols by the various components of the agency focus on reducing violent crimes and property crimes. The Traffic Enforcement Section enforces traffic laws and educates the public to reduce property damage and bodily injury resulting from traffic crashes.

LPD's Criminal Investigations (CIS) members conduct investigations related, but not limited to crimes such as murder, sexual offenses, robbery, burglary, larceny, fraud, and auto theft. Special Investigations Section members conduct investigations into violations of laws related to illegal drugs and vice. The Forensics Unit is a part of CIS that provides crime scene services and forensic examinations.

LPD engages in Community Policing and the development and maintenance of collaborative community partnerships and pro-active neighborhood problem-solving. LPD provides both commercial and residential security surveys, which assess security strengths and weaknesses of a specific location and make appropriate recommendations for improvement. LPD works with the public in organizing and maintaining Neighborhood Watch and Business Watch Programs throughout the City.

LPD also works to educate the public through programs such as the Citizens Police Academy. Through its Crime Prevention Program, LPD makes presentations to local churches, civic, neighborhood, school, and business organizations. The Victims Assistance Unit educates the public and refers victims of various crimes to the appropriate service providers in the community.

LPD's School Resource Officer Program maintains order by providing on-site law enforcement presence at local middle and high schools and Florida Southern College. The Police Athletic Activities League (PAL) Program provides after-school athletic, academic, and mentoring programs for at-risk youth in the city.

LPD also provides police services for numerous special events such as Sun 'n Fun Fly-In, the annual Christmas Parade, Dr. Martin Luther King, Jr Parade, Detroit Tigers Spring Training and Red, White and Kaboom. The Special Operations Division houses components such as Crash Investigators, DUI Units, Motor Units, Special Events Management, Extra-Duty Employment, SWAT, Honor Guard, Dive Team and other programs.

The Support Services Division has many administrative aspects that help drive all operations. Components include Fleet and Facilities, Training Unit, 911 Communications, Planning and Research, Records, Property and Evidence, and Hiring, Recruiting and Background Investigations.

Police – Office of the Chief of Police – Table of Organization

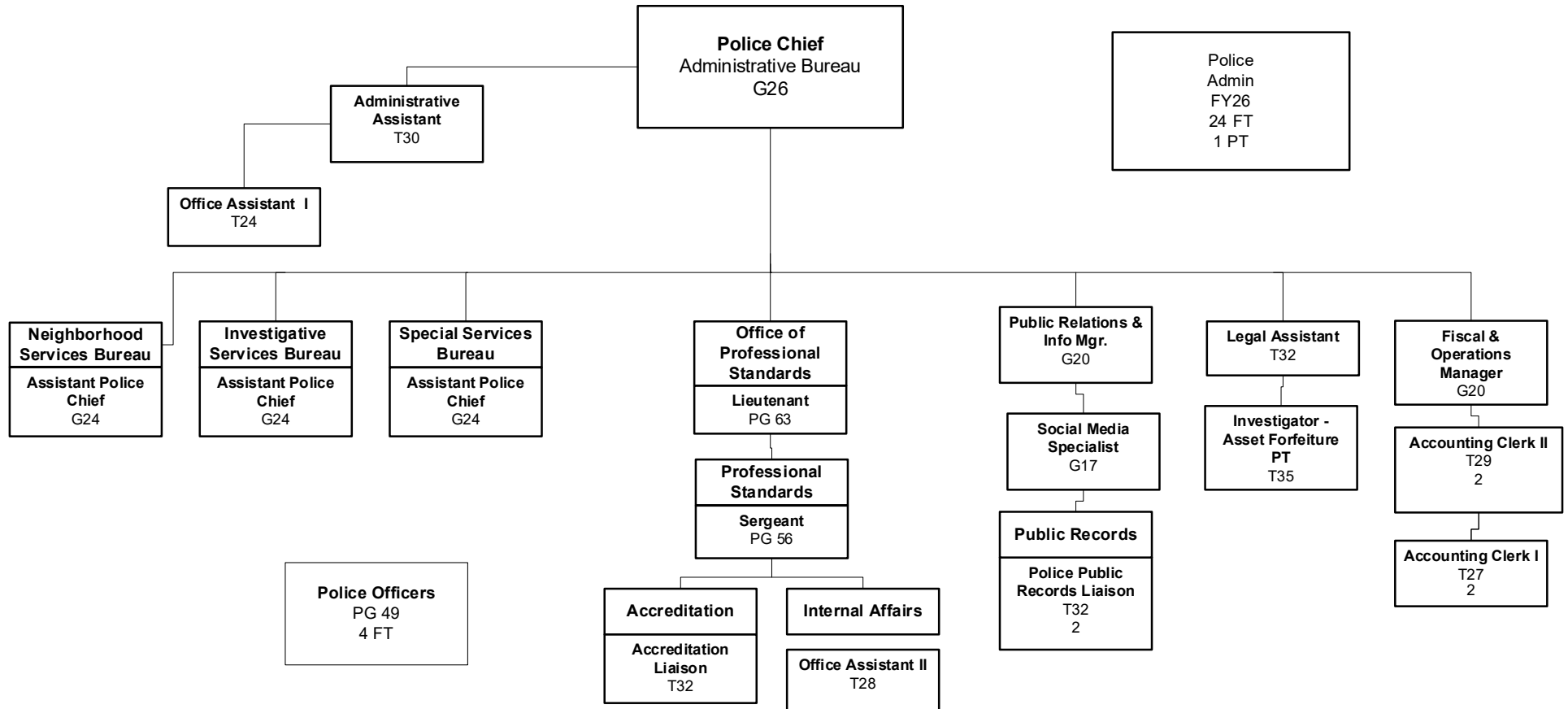


Figure 149: Police Administration Table of Organization

Police – Investigative Services – Table of Organization

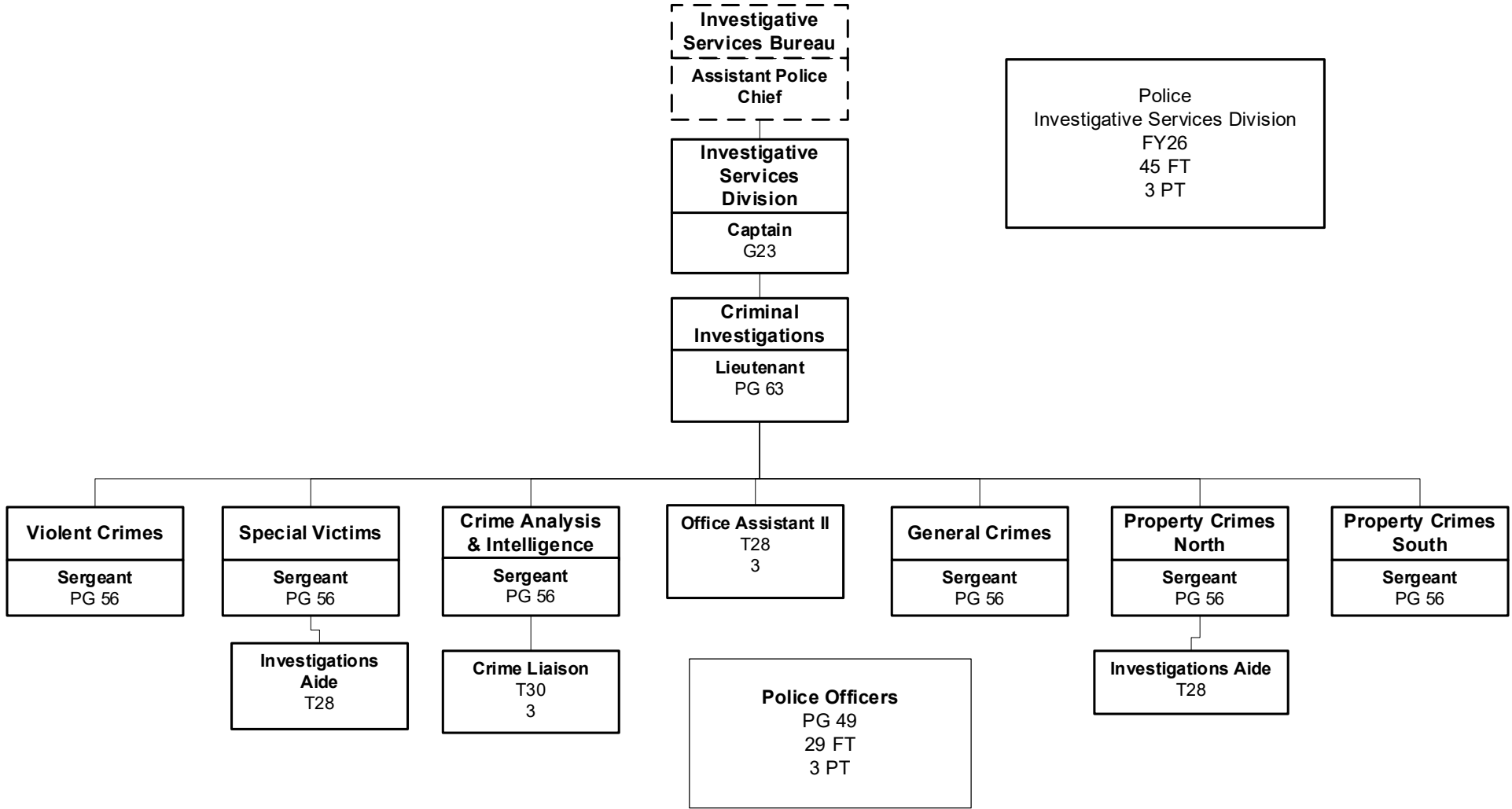


Figure 150: Police Investigative Services Division Table of Organization

Police – Special Investigations – Table of Organization

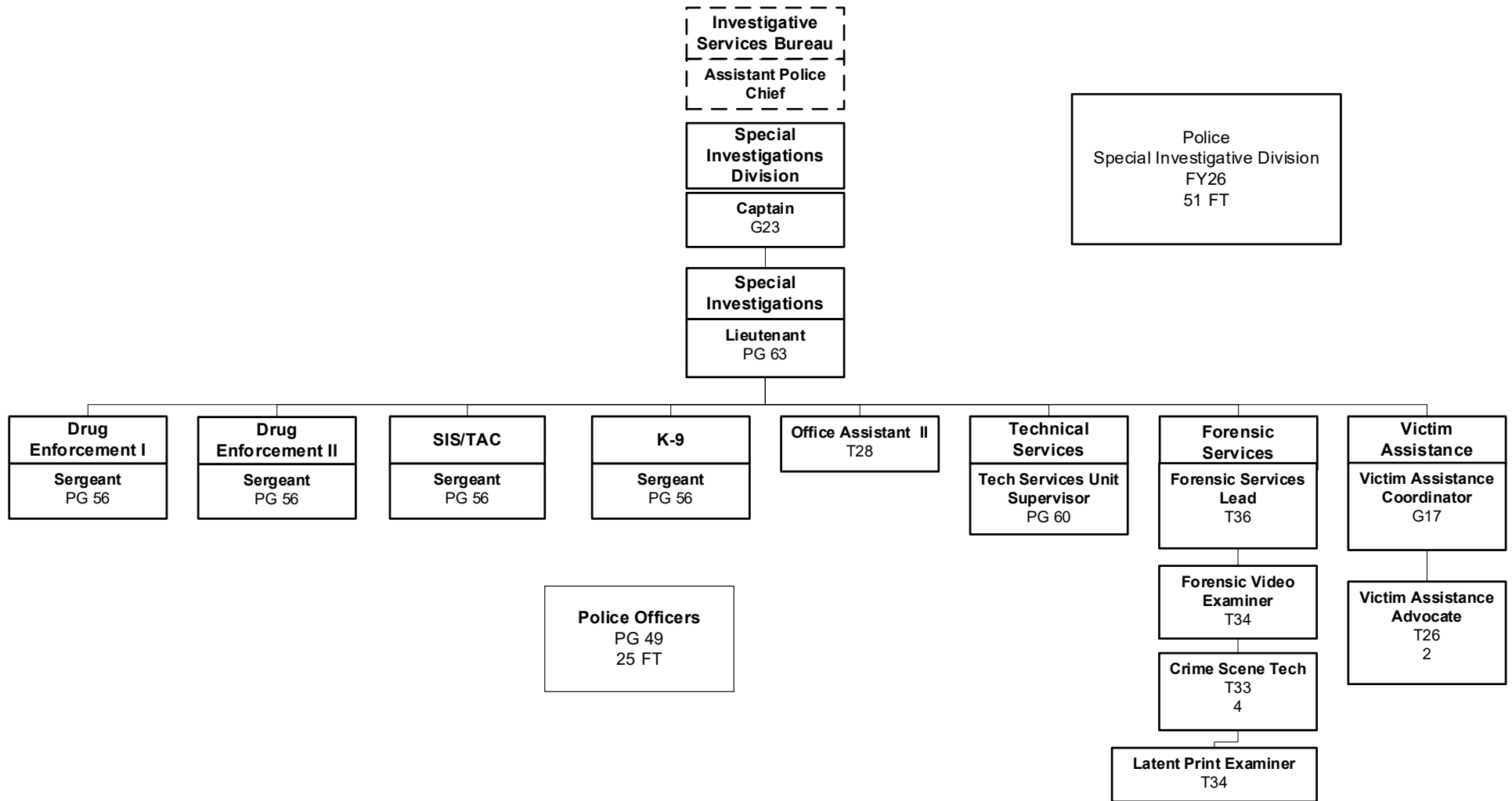


Figure 151: Police Special Investigations Division Table of Organization

Police – Uniform Patrol Division – Table of Organization

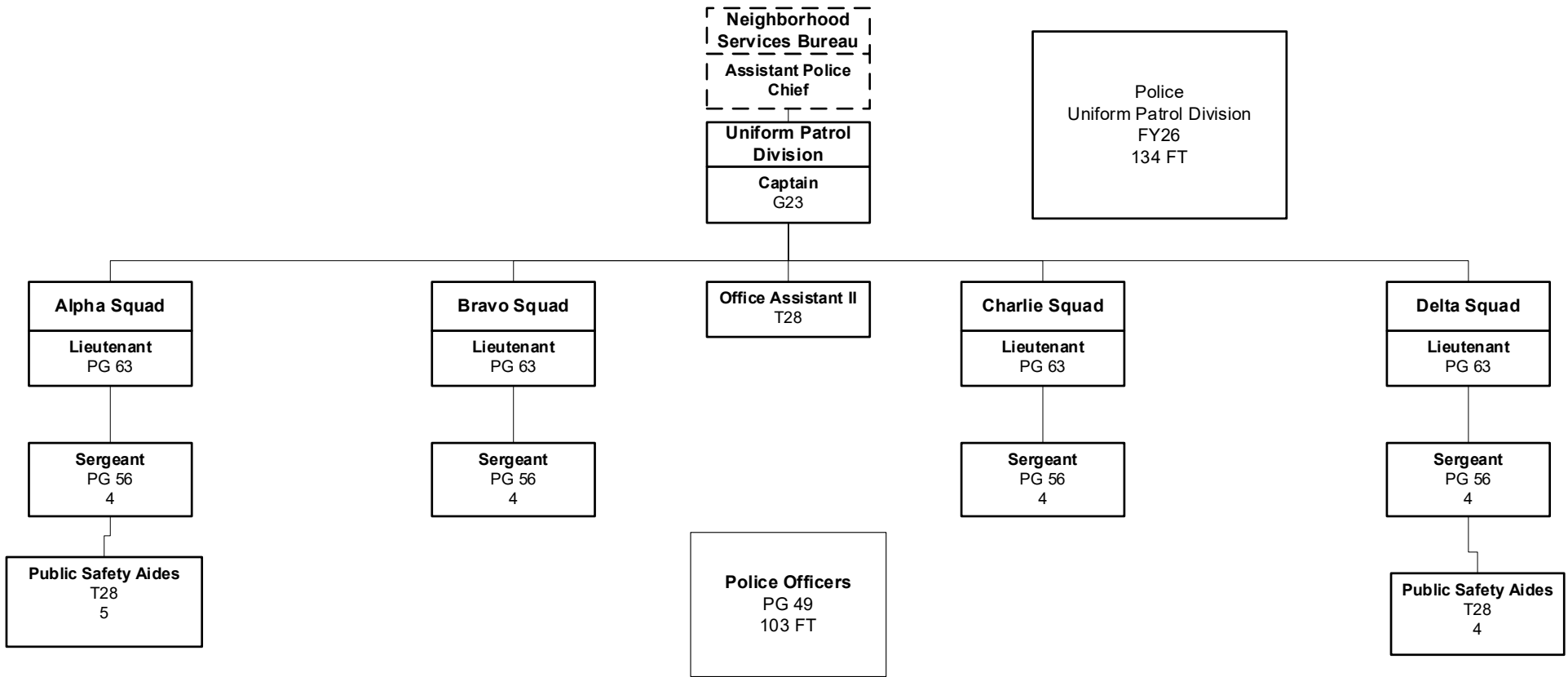


Figure 152: Police Uniform Patrol Division Table of Organization

Police – Special Operations Division – Table of Organization

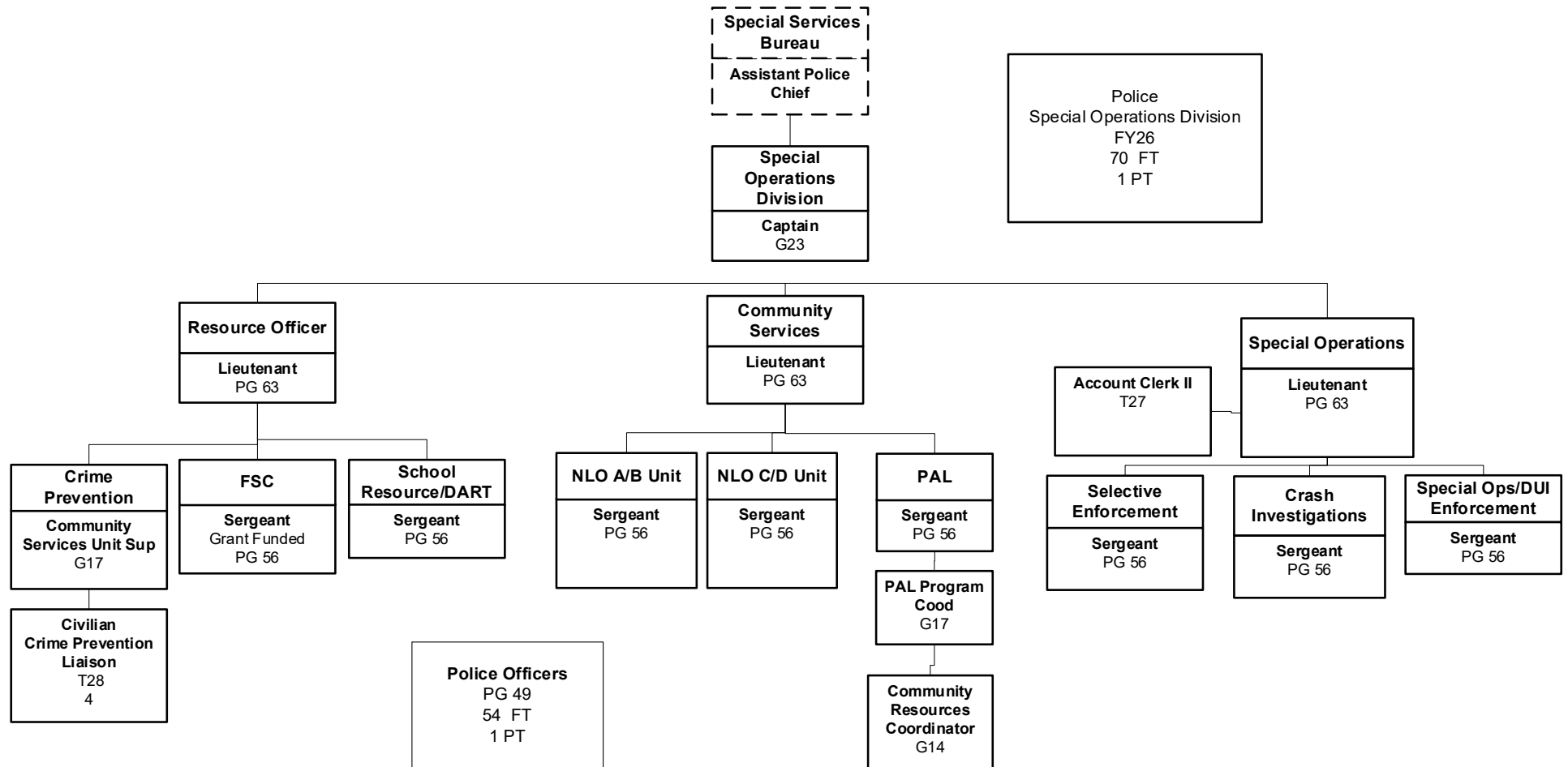


Figure 153: Police Special Operations Division Table of Organization

Police – Support Services Division – Table of Organization

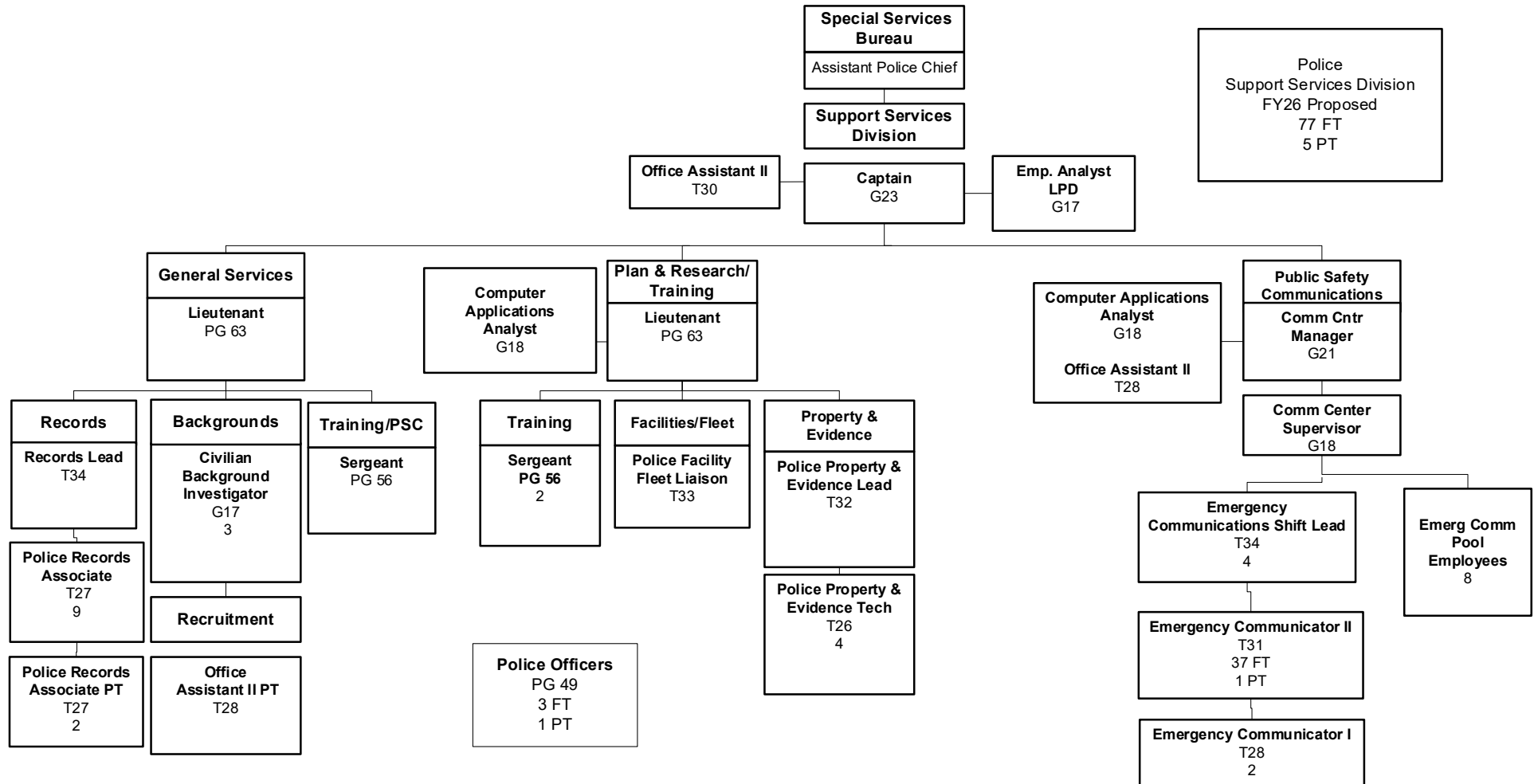


Figure 154: Police Support Services Division Table of Organization

Police – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Police Chief	1	1	1	G26	\$151,355.53 -\$242,168.63
Assistant Police Chief	3	3	3	G24	\$119,589.08 -\$191,342.76
Police Lieutenant	12	12	12	P63	\$118,164.50 -\$127,870.97
Police Captain	5	5	5	G23	\$106,301.66 -\$170,082.22
Police Sergeant	38	38	38	P56	\$100,582.54 -\$112,110.11
Tech Services Unit Supervisor	1	1	1	P60	\$106,788.75 -\$119,027.59
Communications Center Manager	1	1	1	G21	\$ 89,335.64 -\$134,004.00
Fiscal and Operations Manager	1	1	1	G20	\$81,215.00 -\$121,822.51
Public Relations & Information Manager	1	1	1	G20	\$81,215.00 -\$121,822.51
Communications Center Supervisor	1	1	1	G18	\$67,119.92 -\$100,680.42
Computer Application Analyst	2	2	2	G18	\$67,119.92 -\$100,680.42
Police Officer	217	217	218	P49	\$66,628.80 -\$97,406.87
Forensic Services Lead	1	1	1	T36	\$65,776.00 -\$96,627.10
Civilian Background Investigator	3	3	3	G17	\$61,017.33 -\$91,525.99
Community Services Unit - Supervisor	1	1	1	G17	\$61,017.33 -\$91,525.99
Employment Analyst LPD	1	1	1	G17	\$61,017.33 -\$91,525.99
PAL Program Coordinator	1	1	1	G17	\$61,017.33 -\$91,525.99
Social Media Specialist	1	1	1	G17	\$61,017.33 -\$91,525.99
Victim Assistance Coordinator -VOCA	1	1	1	G17	\$61,017.33 -\$91,525.99
Emergency Communications Shift Lead	4	4	4	T34	\$59,658.32 -\$87,642.82
Forensic Video Examiner	1	1	1	T34	\$59,658.32 -\$87,642.82
Latent Print Examiner	1	1	1	T34	\$59,658.32 -\$87,642.82
Records Lead	1	1	1	T34	\$59,658.32 -\$87,642.82
Crime Scene Technician	4	4	4	T33	\$56,817.55 -\$83,469.96
Police Facility Fleet Liaison	1	1	1	T33	\$56,817.55 -\$83,469.96
Accreditation Liaison	1	1	1	T32	\$54,112.47 -\$79,495.25
Legal Assistant	1	1	1	T32	\$54,112.47 -\$79,495.25
Police Property & Evidence Lead	1	1	1	T32	\$54,112.47 -\$79,495.25
Police Public Records Liaison	2	2	2	T32	\$54,112.47 -\$79,495.25
Emergency Communicator II	37	37	37	T31	\$51,535.53 -\$75,708.99
Administrative Assistant I	1	1	1	T30	\$49,082.43 -\$72,104.73
Crime Liaison	3	3	3	T30	\$49,082.43 -\$72,104.73
Accounting Clerk II	3	3	3	T29	\$46,743.48 -\$68,669.53
Community Resources Coordinator	1	1	1	G14	\$45,884.90 -\$68,765.37
Civilian Crime Prevention Liaison	4	4	4	T28	\$44,518.68 -\$65,399.09
Emergency Communicator I	2	2	2	T28	\$44,518.68 -\$65,399.09
Investigations Aide	2	2	2	T28	\$44,518.68 -\$65,399.09

Police – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Office Assistant II	8	8	8	T28	\$44,518.68 -\$65,399.09
Public Safety Aide	10	10	9	T28	\$44,518.68 -\$65,399.09
Accounting Clerk I	2	2	2	T27	\$42,398.33 -\$62,285.87
Police Records Associate	9	9	9	T27	\$42,398.33 -\$62,285.87
Police Property & Evidence Tech	4	4	4	T26	\$40,379.21 -\$59,319.11
Victim Assistance Advocate - VOCA	2	2	2	T26	\$40,379.21 -\$59,319.11
Office Assistant I	1	1	1	T24	\$36,625.25 -\$53,804.48
TOTAL FULL TIME EMPLOYEES	398	398	398		
Investigator Asset Forfeiture	1	1	1	T35	\$62,643.39 -\$92,023.50
Police Officer - Part time	5	5	5	T34	\$59,658.32 -\$87,642.82
Office Assistant II	1	1	1	T28	\$44,518.68 -\$65,399.09
Police Records Associate	2	2	2	T27	\$42,398.33 -\$62,285.87
Emergency Communications Pool Employees	0	0	8		
TOTAL PART TIME EMPLOYEES	9	9	17		
TOTAL FULL TIME EMPLOYEES	398	398	398		
TOTAL PART TIME EMPLOYEES	9	9	17		

Figure 155: Police Positions

Police – Budget Summary

Expenses

Fund	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
General	\$55,283,142	\$65,073,490	\$67,699,385	\$66,218,237

Figure 156: Police Budget Summary – Expenses

Police – Performance Management

Police Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	CY2023 Actual	CY2024 Actual	CY2025 Actual	Chart	CY2025 Target
Percent of citizens' generated emergency calls answered within 20 seconds	Public Safety 1, 4	CY Quarterly	98.1%	98.7%	Not Available	Chart 53	90% or >
Response times to Priority 1 calls ¹	Public Safety 1, 4	CY Annually	Average: 7.02	Average: 6.48	Not Available	Chart 54	Average < 7 minutes
Overall Feeling of Safety ²	Public Safety 2, 4	FY Annually	73.7%	72%	Not Available	Chart 55	Increase
Percent of change in the number of Neighborhood Watch Programs	Public Safety 2, 4	CY Annually	↑ 9.66%	↓ 16.35%	Not Available	Chart 56	Increase
Total number of Police Athletic League (PAL) participants	Public Safety 2, 4 Culture 3	CY Annually	1,972	1,700	Not Available	Chart 57A Chart 57B	Increase
Police social media Engagement (Facebook) ³	Public Safety 1, 4 Culture 1	CY Annually	↑ 7.65%	↑ 4.03%	Not Available	Chart 58	Increase
Police social media Engagement (Twitter or X)	Public Safety 1, 4 Culture 1	CY Annually	↑ 0.20%	↑ 0.08%	Not Available	Chart 59	Increase
Police social media Engagement (Instagram)	Public Safety 1, 4 Culture 1	CY Annually	↑ 7.84%	↑ 8.95%	Not Available	Chart 60	Increase
Police social media (Facebook Crime-related posts) Total Number of Views	Public Safety 1, 4 Culture 1	CY Quarterly	117,300 (Total)	140,100 (Total)	Not Available	Chart 61	Increase
Police social media (Facebook Public Relations posts) Total Number of Views	Public Safety 1, 4 Culture 1	CY Quarterly	2,114,600 (Total)	262,000 (Total)	Not Available	Chart 62	Increase

Figure 157: Police – Key Success Indicators

¹ Priority 1 Calls are those where life is known to be in immediate danger, or a felony is in progress.

² Data collected via City survey conducted October 15th – November 15th, 2023 (FY2024). Data reflects the percent who answered, "Very Satisfied" or "Somewhat Satisfied" in response to the item: "Overall safety of the community." The number of survey respondents for FY2024 was 1,569.

³ In 2021 these Social Media platforms changed the definition of Engagement to the Number of Followers.

Police – Performance Management

Department Objectives – Police

1. Provide prompt, attentive, and compassionate customer service in response to calls for police, emergency and non-emergency services from the residents and visitors of the City of Lakeland.
2. Provide quality follow-up investigations of criminal incidents occurring within the City of Lakeland along with developing an informed and engaged community by providing education designed to help the public avoid becoming crime victims.
3. Provide support for a vibrant, culturally diverse community by providing the youth of Lakeland with positive role models, mentors, and educational lifestyle options, as alternatives to gang participation and drug use.
4. Develop an informed and engaged community by providing education designed to help the public avoid becoming crime victims.
5. Provide professional, high-quality, effective patrol services while reducing crime, ensuring public safety, and providing responsive customer service.

Police Performance Measures

Performance Measure	Department Objective Link	Frequency	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Proposed
Community Police						
Number of Crime Prevention Programs	3, 4	Quarterly	1,054	1293	Not Available	1,100
Number of Victims assisted	1, 2, 5	Annually	4,520	3,677	Not Available	Monitor Only
Dispatching						
Total Calls received in dispatch	1	Quarterly	229,201	191,234	Not Available	230,000
Police calls for service	1	Quarterly	106,722	121,459	Not Available	Monitor Only
Investigative Services						
Total Lab Cases Worked	2, 5	Quarterly	1,590	1,475	Not Available	1,200
Total Criminal Investigative Cases	2, 5	Quarterly	6,275	3,948	Not Available	Monitor Only
Total Special Investigative Cases	2, 5	Quarterly	190	93	Not Available	Monitor Only
Patrol						
Calls for Service	2, 5	Quarterly	106,722	121,459	Not Available	Monitor Only
Driving Under the Influence (DUI) Arrests	5	Quarterly	193	210	Not Available	Monitor Only
Total Traffic Citations	5	Quarterly	14,187	19,722	Not Available	Monitor Only

Figure 158: Police Performance Measures

Police – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Added one FTE Sworn Officer fully funded by Lakeland Christian School (LCS) effective 08/01/2025.
- Added a second Homeless Liaison Officer through reassignment to have 7-day coverage to address homelessness issues citywide.
- Added a third DUI Enforcement Officer through reassignment to help continue to address impaired driving and nighttime crashes.
- Added three members to a newly developed a new Special Investigations Tactical Unit (SIS TAC). Another unit was demobilized to accomplish this.
- Added one detective to the Technical Services Unit through reassignment to assist with the volume of electronic evidence being seized in criminal cases.
- Background Investigator completed training and certification in Backgrounds and CVSA

Service

- Minor zone realignments for more efficient and quicker response.
- Bonnet Springs area was moved to one dispatch when a portion was split north and south; West Lakeland area near Lone Palm, Airport Rd, etc. was adjusted as well.
- Due to growth, there has been an increase in calls for service to areas that were vacant land – Riverstone, Hawthorne, Lake Wire Apartments and others.
- Avelo Airlines expanded flights, which increased the LPD footprint at the airport per TSA requirements to include 30 additional detail officers and office space.
- Lakeland Tigers baseball now requires an off-duty detail for about 60 games this season due to MLB Security Enhancements.

ACCOMPLISHMENTS

Accreditations

- A Mock Assessment was conducted in May to prepare for state reaccreditation (CFA) assessment in August.
- Reaccredited in July by the Commission on Accreditation for Law Enforcement Agencies (CALEA) in the CALEA Advanced Law Enforcement Accreditation Program.

Major projects completed

- AXON
 - Completed transition/upgrade from Axon Body 3's to Axon Body 4 cameras.
 - New VR Googles arrived from Axon and Virtual Reality Training is being implemented.
- WEAPONS/HOLSTERS
 - Fully implemented new handgun and holographic sight
 - SWAT Rifle replacement through use of forfeiture monies
 - New holsters were purchased for detectives to allow them to carry lights on their handguns.

Police – Changes, Accomplishments, and Efficiencies

- Implemented a portable DART weapon computerized training system. It is used inside with easy setup to allow officers more time practicing weapon drills.
- UNIFORMS - Uniform bid completed and online portal added for members to self-purchase additional uniforms and equipment if desired.
- FACILITIES
 - Building Generator Replacement – 30-year-old generator replaced
 - Building Elevator Replacement completed
 - 911 Comm Center Renovation – In-Progress
 - SWAT Tower and Situational Training Room – In-Progress
- RECRUITING
 - LPD Women in Law Enforcement Recruiting Fair
 - On track to match last year's hiring of Police Officers (calendar year)
 - Abatements – Neighborhood Officers (NLO) and Code Enforcement successfully abated over two dozen properties which resulted in fewer calls for service and addressed problem properties for LPD and the city.
- Installation of two Air Science drying cabinets and one large Air Science superglue Tri chamber in the forensic lab
- Hosted the 2025 USPCA Region 1 Field Trials – over 30 teams from around the southeastern US traveled to Lakeland and competed.

Grants awarded

- GiveWell provided the Police Athletic League with funds for expansion.
- FDLE Drone Replacement Grant
- JAG-C Countywide Grant for equipment
- JAG-Local Grant for equipment
- 2 FDLE "SAFE" Grants for Fentanyl Eradication
- Lakeland police Foundation awarded numerous tuition/educational grants to members for advanced degrees.

Recognitions

- SWAT team members competed in the Texas SWAT challenge and SWAT International Roundup as a representative of the Florida SWAT Assoc.
- Motor Unit competed in the Space Coast Motorcycle Skills Rodeo and Bold City Challenge.
- Traffic Unit placed 2nd in the Florida Law Enforcement Liaison Traffic Safety Challenge by FDOT/DHSMV.
- LPD SWAT/FSA hosted a patrol rifle competition to include participants throughout the state.
- Lt. hosted 2 basic and 1 advanced sniper school.
- Sgt is now the board president of FASRO (FI Assoc of School Resource Officers) and Sgt. is also on the board for the next two years.
- Officer was awarded the FASRO SRO Practitioner Award.
- Officer became a nationally certified Drug Recognition Expert.
- Lt. hosted the 4th annual Summer Trades Camp.
- Crime Prevention Practitioners obtained CEPTED certifications.

Police – Changes, Accomplishments, and Efficiencies

- Crime Prevention Practitioners Implemented a dog walker watch.
- Lt. attended the FloCon drone conference.
- Detective with TSU completed BCFE certification
- TSU supervisor completed OSINT intelligence certification through IACIS
- Detective with Technical Services Unit completed his in-house training
- Detective was recognized as the Gang Investigator of the Year by the Florida Gang Investigators Association and was a nominee for the Florida Attorney General's Office "Officer of the Year" award.
- Two detectives were trained and certified in Forensic Child Interviews which removes our reliance on an outside agency to conduct these types of interviews.
- Detective attended training to be certified in the Computer Voice Stress Analysis system which replaces the practice of hiring an outside polygrapher when needed during investigations.
- Detectives were named the 2024 Florida Internal Affairs Investigators Association (FIAIA) Investigators of the Year.
- Officers in the Patrol Division completed a number of specialized training courses to include: Speed Measurement Training, Crisis Negotiations, Criminal Law, Protecting Your Child From Sex-Offender Course, Gang and Security Threat Group Course, Advanced Body Worn Camera Training, Legally Justified: But Was It Avoidable Course, FBI LEEDA Supervisor Leadership Institute, Narcotics Investigations, New Officer Training, and An Interdisciplinary Look At Child Abuse and Child Death Training.
- Officer received the Golden Badge Award from the Lakeland Bar Association in recognition of his outstanding contributions to law enforcement and the community!
- Officer received the 2025 She Knows Where She's Going award from Girls Inc!
- Officer received the 2024 Distinguished Service Award from the President's Roundtable.
- Officers presented with The Meritorious Service Award by Assembly 2546 Knights of Columbus and the 2024 Distinguished Service Award from the Polk County Police Chiefs' Association for their life-saving efforts.
- Sergeant Bradley Dollison received the 2024 Meritorious Service Award.
- Sergeants received the 2024 Life Saving Medal.

Police – Changes, Accomplishments, and Efficiencies

OPERATION EFFICIENCIES

New or updated software

- Quartermaster Software was purchased with forfeiture monies to computerize our inventory for the first time in LPD history. Will be in implementation phase by FY end.
- New Crime Scene mapping software (Tremble) was purchased with forfeiture monies and will reduce the time to map scenes while enhancing the data collected to reconstruct.
- Purchase and deployment of the Blocker Locker by TSU to better protect devices seized for evidence.
- Purchased VIN reader technology to assist in identifying cloned VIN's to be used in auto theft investigations.
- **NOTE** - We continue to have issues with Tyler RMS that has created more work than efficiency. LPD is exploring other options for an RMS vendor and looking heavily at Axon Records and Standard to marry up all our products in the Axon Ecosystem to be more efficient.

Created or updated policies

- Completed annual review of policy manual and procedural manuals required by state and national accreditation. Numerous changes were made to meet/match industry standards and all are documented through PowerDMS.
- Updated K9 Procedures Manual
- Updated Latent Print Collection and Identification Procedures

Reorganization of the work group

- Developed a new Special Investigations Tactical Unit (SIS TAC) and three members were added through reassignment to the unit. Another unit was demobilized to accomplish this.
- CIS has increased our federal partnerships by assigning detectives to the ATF task force and FBI Safe Streets Task Force.

Additional

- Added a 24 block of training for DUI on Field Sobriety Testing to the LPD Mini-Academy to better train our new officers in DUI Detection.
- In partnership with Vision Zero, LPD acquired fourteen (14) school speed zone cameras and eight (8) additional red-light cameras.
- LPD hosted several traffic schools through IPTM and Florida SWAT Association at LPDTC to significantly reduce costs by eliminating hotel and per diem of its personnel.
- SWAT team replaced their 2006 Pole Camera to assist in searching for suspects, evidence and contraband in confined areas such as attics.
- LPD acquired a Tremble Mapping System for crime scene processing and reconstruction.
- Dive Team acquired needed equipment in preparation for the next hurricane as a result of after action debrief from Hurricane Milton. Equipment included - auto-inflate personal flotation devices, hi-vis bump helmets, headlamps, high water dry suits, and inflatable boat.
- Fully implemented new handgun and holographic sight.

Police – Changes, Accomplishments, and Efficiencies

- Completed Bid process for Communications Center Renovation
- Virtual Reality Training being implemented
- TSU deployed Cellebrite Guardian Cloud system
- TSU deployed AI for phone data extraction to reduce investigative times.
- TSU continues to partner with other Cyber security agencies to improve data collection integrity

FISCAL EFFICIENCIES

Grant funding spent

- JAG Community Grant: Blueprint (10 units) and 10 Axon refresh kits (\$20,740)
- JAG Local – Forensics Lab Equipment Upgrade - 1 superglue chamber and 2 drying cabinets (\$30,195)
- 2 FDLE “SAFE” Grant Reimbursement programs – Fentanyl Eradication Program to support investigative costs associated with Fentanyl Investigations (\$106,066.07)
- FDLE Drone Replacement Grant – 5 drones replaced totaling \$124,999 in funding.
- Total of \$282,000.07 in grant funding spent.

Equipment shared

- Shared light tower with PCSO for Lakeland High School football games
- Lake Wales PD borrowed the Sky Watch Tower for an event.
- Numerous LE agencies used our range for training when available.

Outsourcing at reduced rate

- **NOTE** – We have not had to use transcription services that had been outsourced in the past this year due to AI Transcription technology through AXON. This \$4500 will be used for overages in other cost centers.

Additional

- Completed a Uniform Bid which included a new online shop for officers to self-purchase additional uniforms needed and not budgeted.
- Coordinated With Motor Pool for a wireless diagnostic system for all vehicles – SAMSORA – funded provided by Fleet and will allow them to vehicles – SAMSORA – funded provided by Fleet and will allow them to diagnose vehicle problems sooner and keep better track of when vehicles need service.
- Purchased Sound Off Blueprint wiring for marked vehicles making it easier for fleet to diagnose problems. It will also be on the build spec moving forward reducing labor charges from fleet when trying to diagnose an emergency lighting issue.
- Completed Generator Replacement which will power the entire building during a loss of power compared to the old one which powered about two-thirds of the building.

Public Works

The Public Works Department maintains facilities and provides services necessary for overall quality of life for the citizens of Lakeland.

Divisions:

- Construction & Maintenance
- Engineering
- Facilities Maintenance
- Fleet Management
- Lakes & Stormwater
- Solid Waste & Recycling
- Traffic Operations & Parking Services

The Construction and Maintenance Division is responsible for the street and drainage system, construction and maintenance projects, and assists in the maintenance of the City's lakes and environmental programs.

The Engineering Division provides survey, design, permitting and inspection services to the Public Works Capital Improvement Projects for transportation and stormwater facilities. The Division also works with Community & Economic Development to review site plans for private commercial and subdivision development projects and issues right-of-way use permits for construction activities within the City of Lakeland City limits.

The Facilities Maintenance Division provides maintenance, construction, janitorial, safety and fire suppression system support service for the City's 186 facilities. These services include structural, heating, ventilation, and air conditioning (HVAC), plumbing, electrical, carpentry, painting, roofing, physical security, and fire suppression systems. The Division maintains approximately 2,700,000 square feet of various building space and performs over 4,000 work orders per year.

Fleet Management oversees the maintenance, acquisition, disposal, and fueling of the City's vehicle and equipment fleet, totaling over 1,400 units. Lakeland's vehicle fleet consists of automobiles, light, medium, and heavy trucks, construction and industrial equipment, utility and solid waste servicing vehicles, and other miscellaneous equipment. During emergencies, the Division performs emergency fueling, off-site maintenance, and generator support to sustain critical city functions.

The Lakes and Stormwater Management division is responsible for the protection of lakes and streams, through watershed management principles, and for developing projects and programs that enhance water quality and other natural resources in the City's lakes, streams, and wetlands. These services include planning, construction, operation, street sweeping, maintenance of ditches, and facilities designed to enhance the quality and conveyance of surface waters and prevent flooding. The retrofitting of stormwater infrastructure to provide treatment of runoff is a major component of this service, as stormwater is a significant source of pollutant-loading to lakes and streams. Lakes & Stormwater also works to control water levels in lakes and other water bodies through the development of fluctuation schedules and by operating water level control structures. The Division is responsible for permitting and enforcement of City regulations pertaining to construction in lakes and discharges to the City's stormwater system required under the City's United States Environmental Protection Agency (USEPA) and Stormwater National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4)

Public Works

permit. The Division also participates in a variety of educational programs throughout the community to create awareness and cooperation in the protection of the City's natural resources. Volunteers assist staff in implementing watershed projects through the Adopt-A-Lake program and the monitoring of water quality in the major lakes.

The Solid Waste and Recycling Division provides municipal solid waste collection services city-wide for residential and commercial customers. Residential services are provided once per week with automated garbage collection, automated recycling collection, and yard waste collection. Bulk yard waste and large item collections are provided on demand at the customer's request. Commercial services are provided using 2 cubic yards, up to 8 cubic yard containers collected from 1 to 6 times per week based on customer needs. Roll-off container services are provided for large construction projects producing construction and demolition debris and high-volume waste-generating operations. Solid waste education programs and recycling presentations are available upon request.

The Traffic Operations and Parking Services Division provides traffic engineering services, traffic monitoring, signal system operation, parking services, and routine maintenance of assets comprising 177 traffic signals, over 19,000 signs, three city-owned parking garages, leased spaces in the Peterson State Garage, and eleven surface lots in addition to on-street parking and pavement markings within the City. The Traffic Operations Division improves the quality of life by working to reduce the number of drivers, bicyclists and pedestrians killed or seriously injured in vehicle crashes in Lakeland with the Vision Zero goal of eliminating these severe crashes by the year 2040.

Public Works – Director – Table of Organization

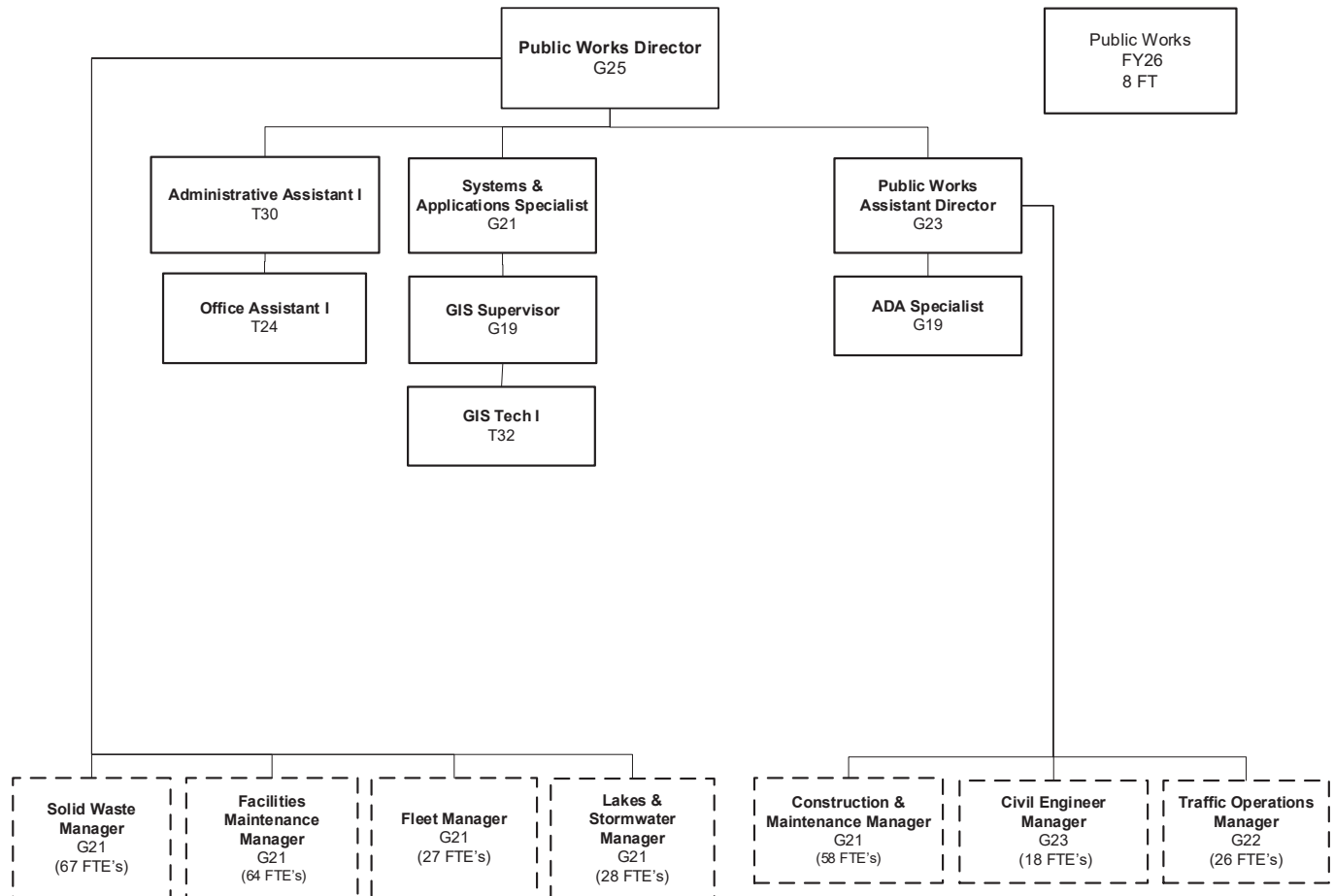


Figure 159: Public Works Director Table of Organization

Public Works – Director – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Public Works Director	1	1	1	G25	\$134,538.13 - \$215,261.00
Public Works Assistant Director	1	1	1	G23	\$106,301.66 - \$170,082.22
Systems & Apps Specialist	1	1	1	G21	\$89,335.64 - \$134,004.00
ADA Specialist	1	1	1	G19	\$73,832.02 - \$110,748.03
GIS Supervisor	1	1	1	G19	\$73,832.02 - \$110,748.03
GIS Tech I	1	1	1	T32	\$54,112.47 - \$79,495.25
Administrative Assistant I	1	1	1	T30	\$49,082.43 - \$72,104.73
Office Assistant I	1	1	1	T24	\$36,625.25 - \$53,804.48
TOTAL FULL TIME EMPLOYEES	8	8	8		
TOTAL FULL TIME EMPLOYEES	8	8	8		

Figure 160: Public Works Director Positions

Public Works – Construction and Maintenance – Table of Organization

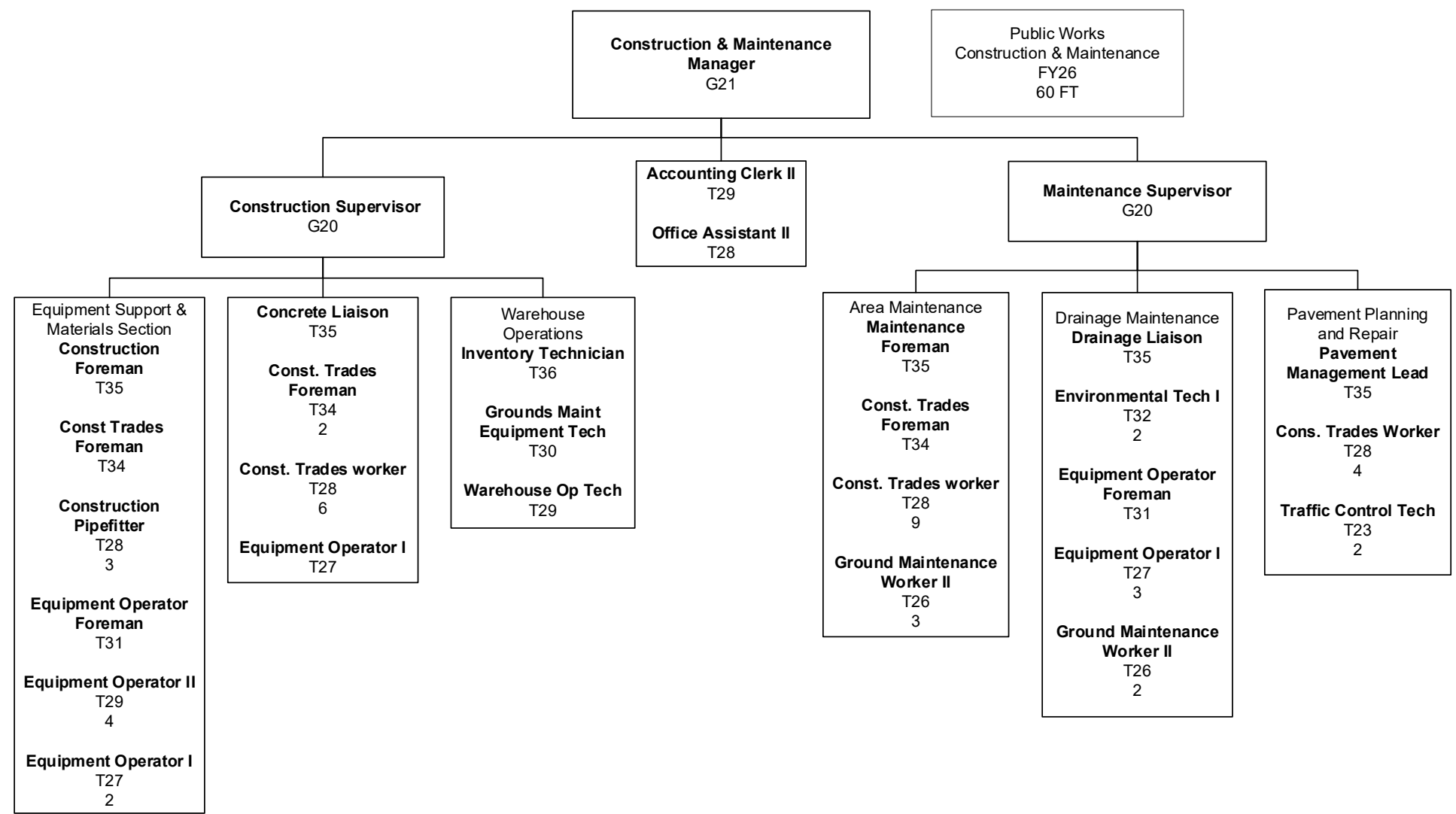


Figure 161: Public Works Construction & Maintenance Table of Organization

Public Works – Construction and Maintenance – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Construction & Maintenance Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Construction Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Maintenance Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Inventory Technician	1	1	1	T36	\$65,776.00 - \$96,627.10
Concrete Liaison	1	1	1	T35	\$62,643.39 - \$92,023.50
Construction Foreman	1	1	1	T35	\$62,643.39 - \$92,023.50
Drainage Liaison	1	1	1	T35	\$62,643.39 - \$92,023.50
Maintenance Foreman	1	1	1	T35	\$62,643.39 - \$92,023.50
Pavement Management Lead	1	1	1	T35	\$62,643.39 - \$92,023.50
Construction Trades Foreman	4	4	4	T34	\$59,658.32 - \$87,642.82
Environmental Technician I	2	2	2	T32	\$54,112.47 - \$79,495.25
Equipment Operator Foreman	2	2	2	T31	\$51,535.53 - \$75,708.99
Grounds Maintenance Equipment Tech	1	1	1	T30	\$49,082.43 - \$72,104.73
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Equipment Operator II	4	4	4	T29	\$46,743.48 - \$68,669.53
Warehouse Operations Technician	1	1	1	T29	\$46,743.48 - \$68,669.53
Construction Pipefitter	3	3	3	T28	\$44,518.68 - \$65,399.09
Construction Trades Worker	19	19	19	T28	\$44,518.68 - \$65,399.09
Office Assistant II	1	1	1	T28	\$44,518.68 - \$65,399.09
Equipment Operator I	6	6	6	T27	\$42,398.33 - \$62,285.87
Grounds Maintenance Worker II	5	5	5	T26	\$40,379.21 - \$59,319.11
Traffic Control Technician	2	2	2	T23	\$34,879.65 - \$51,241.55
TOTAL FULL TIME EMPLOYEES	60	60	60		
TOTAL FULL TIME EMPLOYEES	60	60	60		

Figure 162: Public Works Construction & Maintenance Positions

Public Works – Engineering – Table of Organization

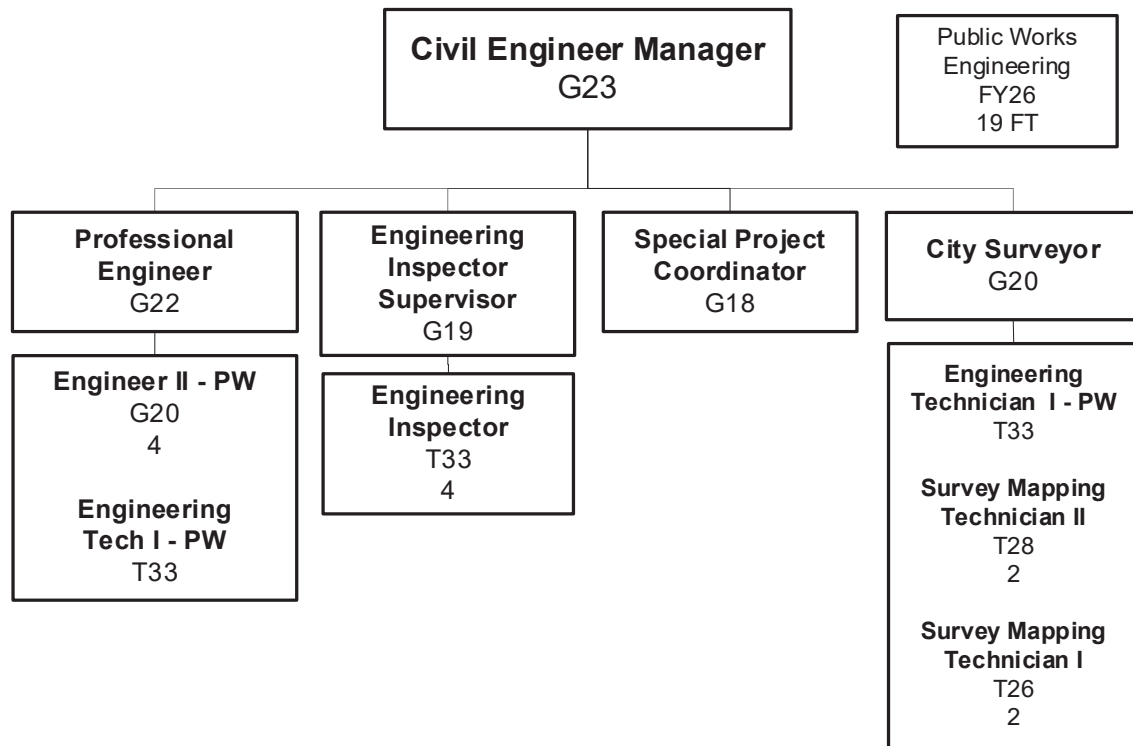


Figure 163: Public Works Engineering Table of Organization

Public Works – Engineering – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Civil Engineer Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
Professional Engineer	1	1	1	G22	\$98,269.32 - \$147,404.51
City Surveyor	1	1	1	G20	\$81,215.00 - \$121,822.51
Engineer II - Public Works	4	4	4	G20	\$81,215.00 - \$121,822.51
Engineering Inspector Supervisor	1	1	1	G19	\$73,832.02 - \$110,748.03
Special Projects Coordinator	1	1	1	G18	\$67,119.92 - \$100,680.42
Engineering Inspector	4	4	4	T33	\$56,817.55 - \$83,469.96
Engineering Technician I - PW	2	2	2	T33	\$56,817.55 - \$83,469.96
Survey Mapping Technician II	2	2	2	T28	\$44,518.68 - \$65,399.09
Survey Mapping Technician I	2	2	2	T26	\$40,379.21 - \$59,319.11
TOTAL FULL TIME EMPLOYEES	19	19	19		
TOTAL FULL TIME EMPLOYEES	19	19	19		

Figure 164: Public Works Engineering Positions

Public Works – Facilities Maintenance – Table of Organization

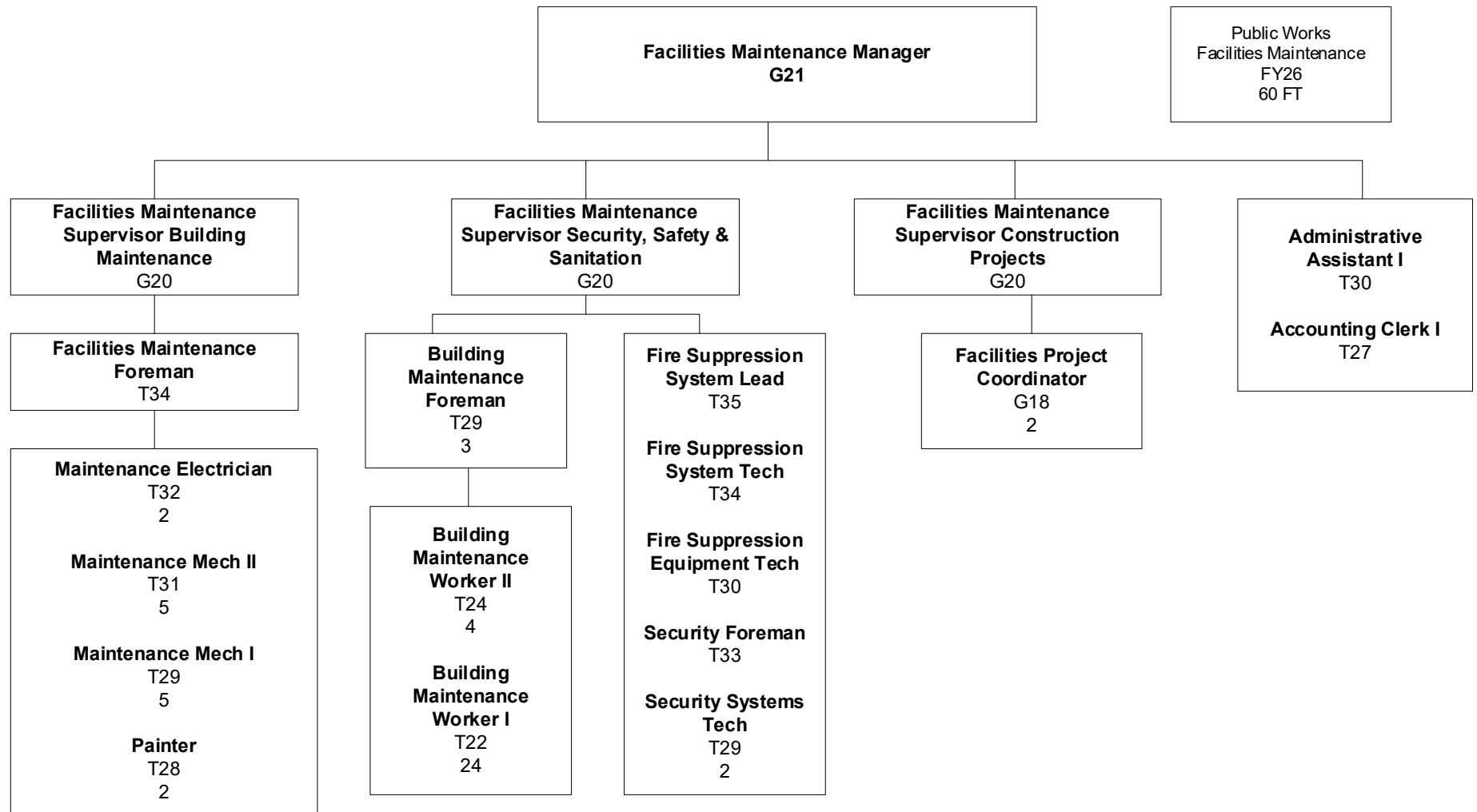


Figure 165: Public Works Facilities Maintenance Table of Organization

Public Works – Facilities Maintenance – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Facilities Maintenance Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Fac Maint Super. -Security, Safety, & Sanitation	1	1	1	G20	\$81,215.00 - \$121,822.51
Fac Maint Super. - Building Maintenance	1	1	1	G20	\$81,215.00 - \$121,822.51
Fac Maintenance Super. - Construction Projects	1	1	1	G20	\$81,215.00 - \$121,822.51
Facilities Project Coordinator	2	2	2	G18	\$67,119.92 - \$100,680.42
Fire Suppression System Lead	1	1	1	T35	\$62,643.39 - \$92,023.50
Facilities Maintenance Foreman	1	1	1	T34	\$59,658.32 - \$87,642.82
Fire Suppression System Technician	1	1	1	T34	\$59,658.32 - \$87,642.82
Security Foreman	1	1	1	T33	\$56,817.55 - \$83,469.96
Maintenance Electrician	2	2	2	T32	\$54,112.47 - \$79,495.25
Maintenance Mechanic II	5	5	5	T31	\$51,535.53 - \$75,708.99
Administrative Assistant I	1	1	1	T30	\$49,082.43 - \$72,104.73
Fire Suppression Equipment Technician	1	1	1	T30	\$49,082.43 - \$72,104.73
Building Maintenance Foreman	3	3	3	T29	\$46,743.48 - \$68,669.53
Maintenance Mechanic I	5	5	5	T29	\$46,743.48 - \$68,669.53
Security Systems Technician	2	2	2	T29	\$46,743.48 - \$68,669.53
Painter	2	2	2	T28	\$44,518.68 - \$65,399.09
Accounting Clerk I	1	1	1	T27	\$42,398.33 - \$62,285.87
Building Maintenance Worker II	4	4	4	T24	\$36,625.25 - \$53,804.48
Building Maintenance Worker I	24	24	24	T22	\$34,215.23 - \$48,799.22
TOTAL FULL TIME EMPLOYEES	60	60	60		
TOTAL FULL TIME EMPLOYEES	60	60	60		

Figure 166: Public Works Facilities Maintenance Positions

Public Works – Fleet – Table of Organization

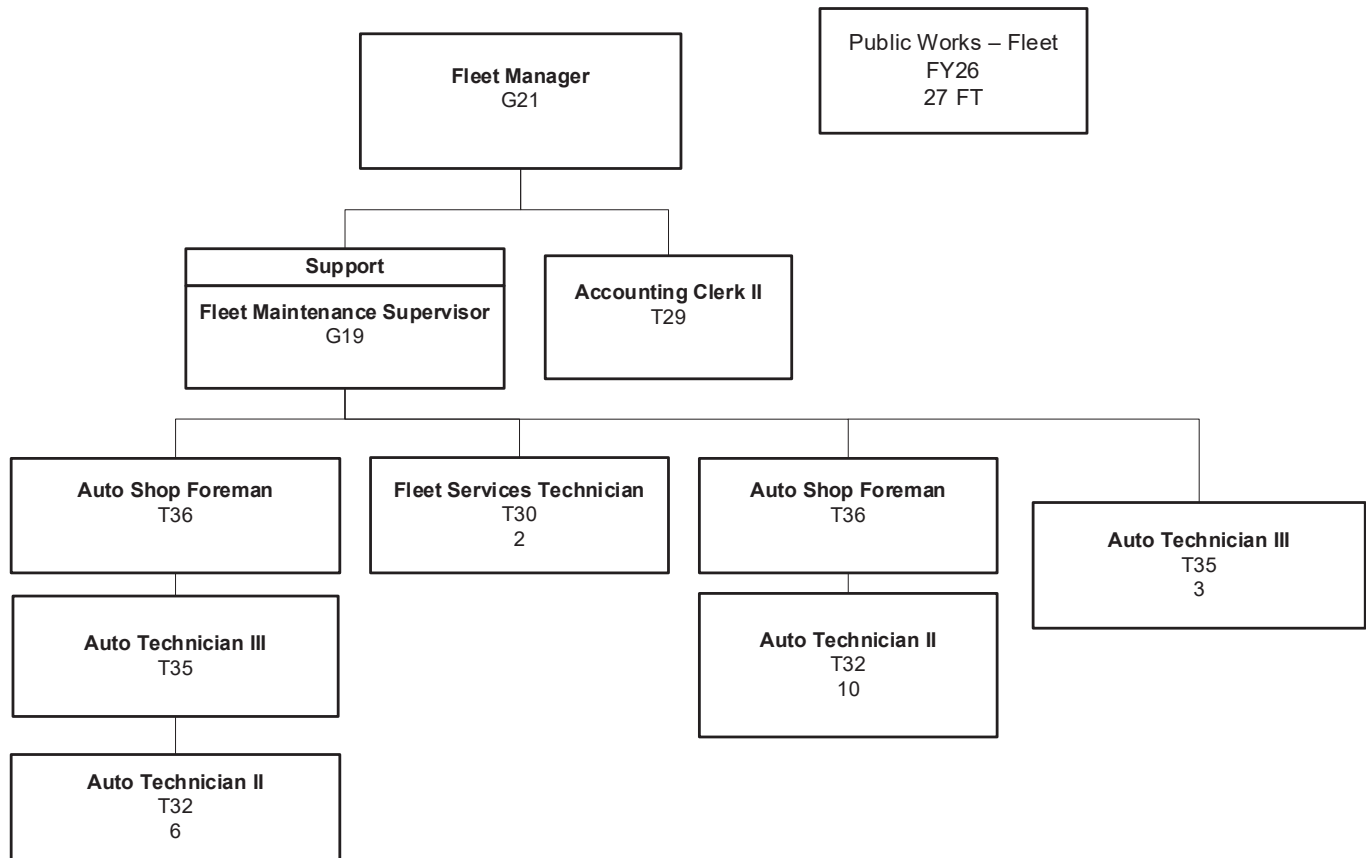


Figure 167: Public Works Fleet Table of Organization

Public Works – Fleet – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Fleet Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Fleet Maintenance Supervisor	1	1	1	G19	\$73,832.02 - \$110,748.03
Automotive Shop Foreman	2	2	2	T36	\$65,776.00 - \$96,627.10
Automotive Technician III	4	4	4	T35	\$62,643.39 - \$92,023.50
Automotive Technician II	16	16	16	T32	\$54,112.47 - \$79,495.25
Fleet Service Technician	2	2	2	T30	\$49,082.43 - \$72,104.73
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
TOTAL FULL TIME EMPLOYEES	27	27	27		
TOTAL FULL TIME EMPLOYEES	27	27	27		

Figure 168: Public Works Fleet Positions

Public Works – Lakes and Stormwater – Table of Organization

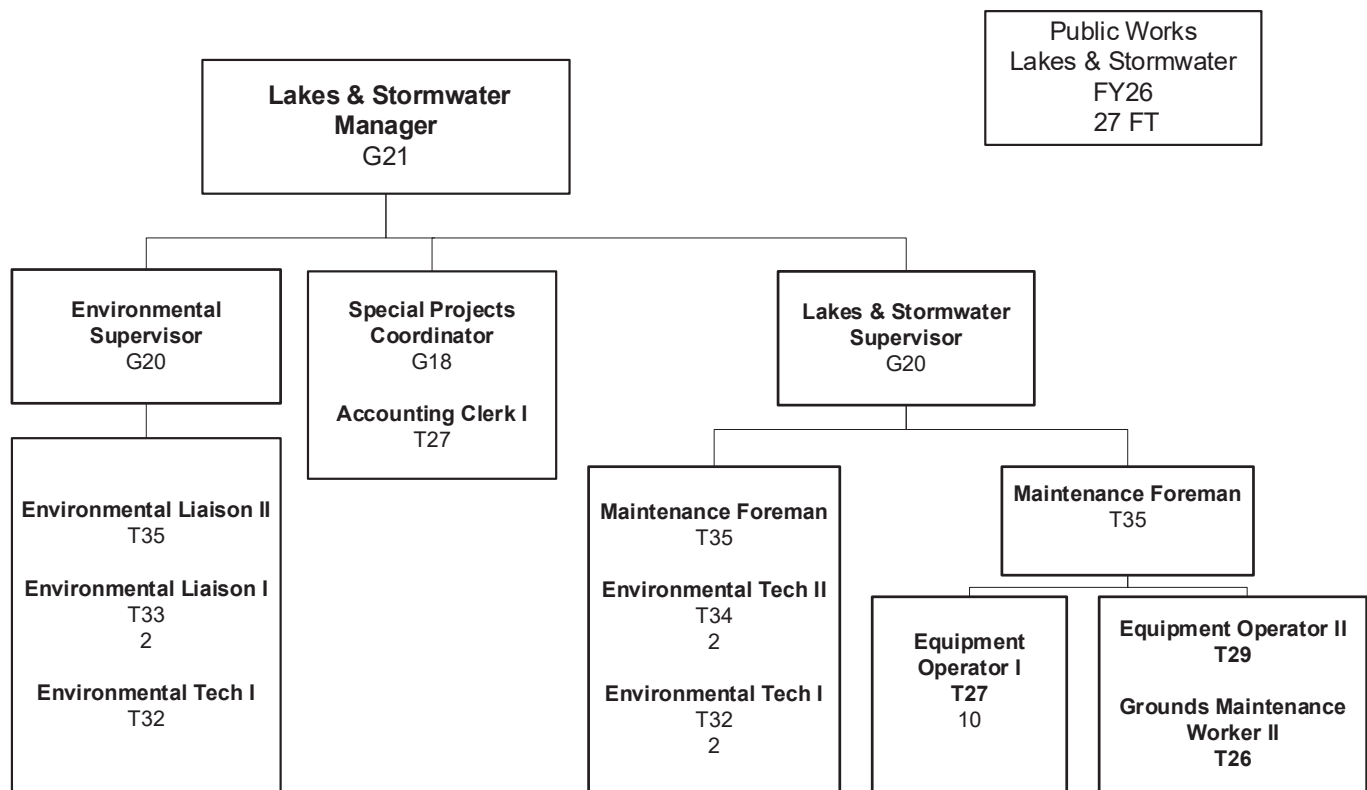


Figure 169: Public Works Lakes & Stormwater Table of Organization

Public Works – Lakes and Stormwater – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Lakes & Stormwater Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Environmental Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Lakes & Stormwater Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Special Projects Coordinator	1	1	1	G18	\$67,119.92 - \$100,680.42
Environmental Liaison II	1	1	1	T35	\$62,643.39 - \$92,023.50
Maintenance Foreman	2	2	2	T35	\$62,643.39 - \$92,023.50
Environmental Technician II	2	2	2	T34	\$59,658.32 - \$87,642.82
Environmental Liaison I	2	2	2	T33	\$56,817.55 - \$83,469.96
Environmental Technician I	3	3	3	T32	\$54,112.47 - \$79,495.25
Equipment Operator II	1	1	1	T29	\$46,743.48 - \$68,669.53
Accounting Clerk I	1	1	1	T27	\$42,398.33 - \$62,285.87
Equipment Operator I	10	10	10	T27	\$42,398.33 - \$62,285.87
Grounds Maintenance Worker II	1	1	1	T26	\$40,379.21 - \$59,319.11
TOTAL FULL TIME EMPLOYEES	27	27	27		
TOTAL FULL TIME EMPLOYEES	27	27	27		

Figure 170: Public Works Lakes & Stormwater Positions

Public Works – Solid Waste – Table of Organization

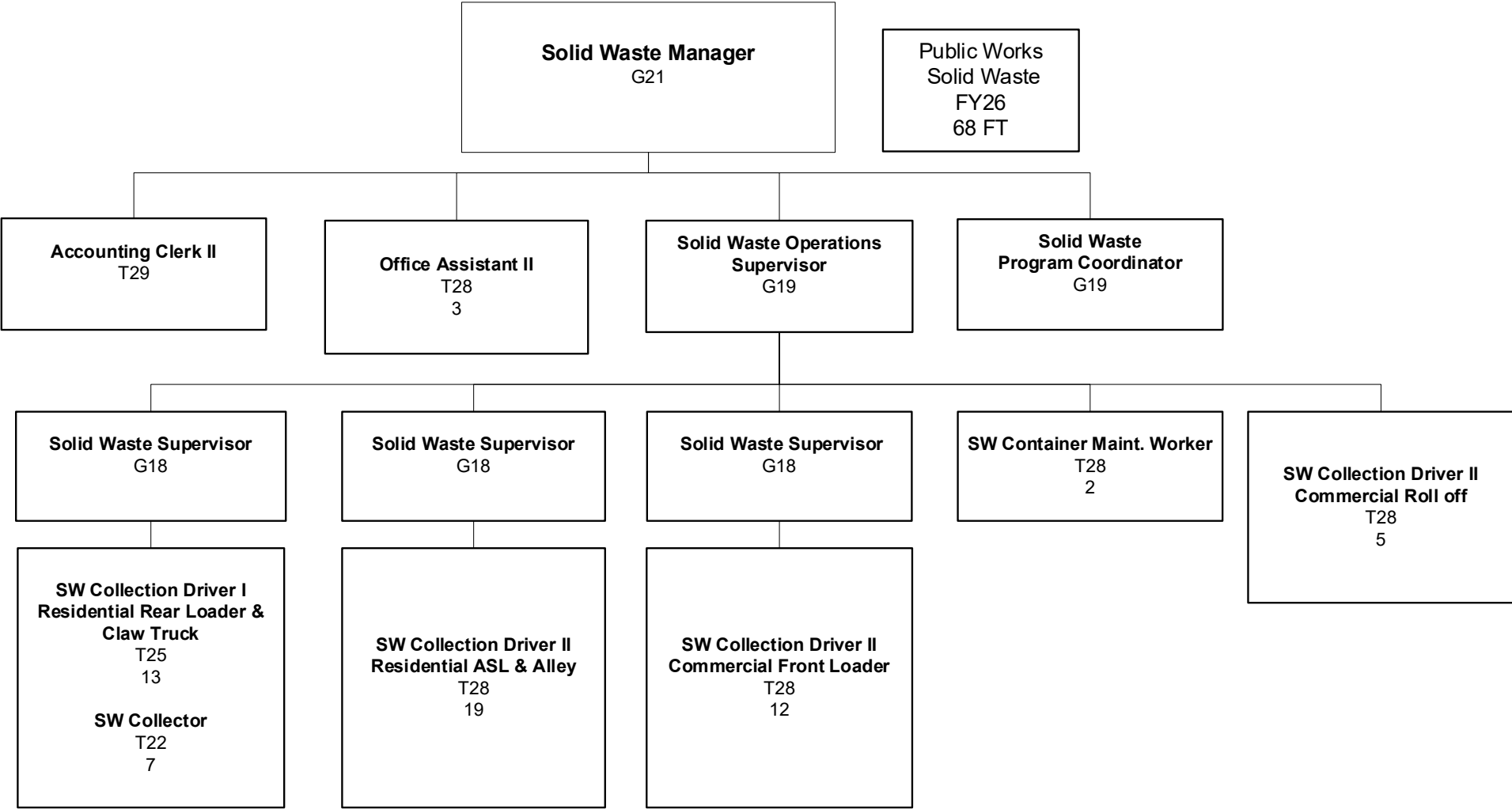


Figure 171: Public Works Solid Waste Table of Organization

Public Works – Solid Waste - Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Solid Waste Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Solid Waste Operations Supervisor	1	1	1	G19	\$73,832.02 - \$110,748.03
Solid Waste Program Coordinator	1	1	1	G19	\$73,832.02 - \$110,748.03
Solid Waste Supervisor	3	3	3	G18	\$67,119.92 - \$100,680.42
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Office Assistant II	3	3	3	T28	\$44,518.68 - \$65,399.09
Solid Waste Collection Driver II	36	36	36	T28	\$44,518.68 - \$65,399.09
Solid Waste Container Maintenance Worker	2	2	2	T28	\$44,518.68 - \$65,399.09
Solid Waste Collection Driver I	13	13	13	T25	\$38,455.93 - \$56,494.50
Solid Waste Collector	7	7	7	T22	\$34,215.23 - \$48,799.22
TOTAL FULL TIME EMPLOYEES	68	68	68		
TOTAL FULL TIME EMPLOYEES	68	68	68		

Figure 172: Public Works Solid Waste Positions

Public Works – Traffic and Parking – Table of Organization

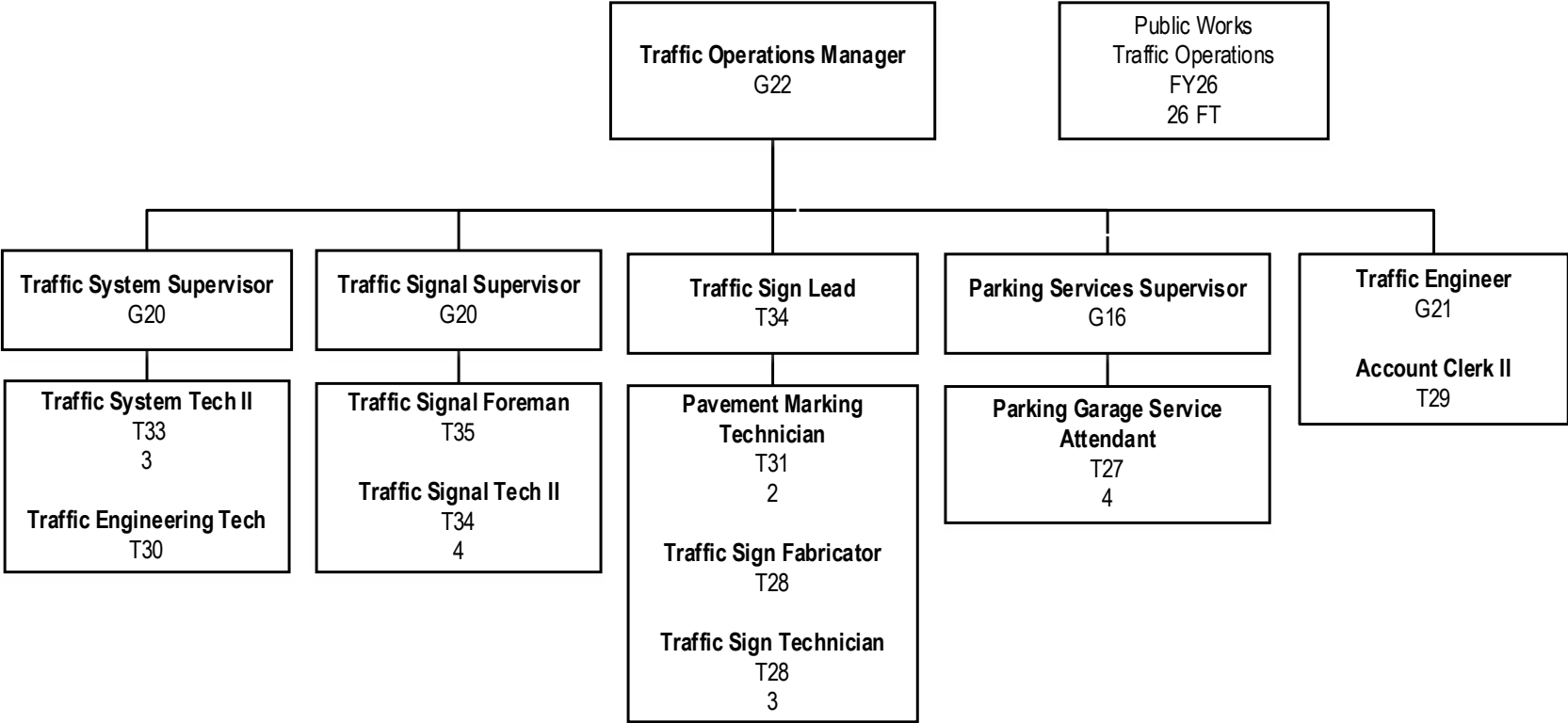


Figure 173: Public Works Traffic Operations Table of Organization

Public Works – Traffic and Parking – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Traffic Operations Manager	1	1	1	G22	\$98,269.32 - \$147,404.51
Traffic Engineer	1	1	1	G21	\$89,335.64 - \$134,004.00
Traffic Signal Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Traffic System Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Traffic Signal Foreman	1	1	1	T35	\$62,643.39 - \$92,023.50
Traffic Sign Lead	1	1	1	T34	\$59,658.32 - \$87,642.82
Traffic Signal Technician II	4	4	4	T34	\$59,658.32 - \$87,642.82
Traffic System Technician II	3	3	3	T33	\$56,817.55 - \$83,469.96
Parking Services Supervisor	1	1	1	G16	\$55,470.39 - \$83,206.13
Pavement Marking Technician	2	2	2	T31	\$51,535.53 - \$75,708.99
Traffic Engineering Technician	1	1	1	T30	\$49,082.43 - \$72,104.73
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Traffic Sign Fabricator	1	1	1	T28	\$44,518.68 - \$65,399.09
Traffic Sign Technician	3	3	3	T28	\$44,518.68 - \$65,399.09
Parking Garage Svc Attendant	4	4	4	T27	\$42,398.33 - \$62,285.87
TOTAL FULL TIME EMPLOYEES	26	26	26		
TOTAL FULL TIME EMPLOYEES	26	26	26		

Figure 174: Public Works Traffic Operations Positions

Public Works - Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$9,264,433	\$11,022,061	\$9,162,269	\$11,509,530
<i>Lakes & Stormwater</i>	\$10,608,247	\$60,767,959	\$60,319,498	\$9,490,192
<i>Fleet Management</i>	\$26,697,754	\$35,056,308	\$40,800,274	\$13,948,913
<i>Facilities Maintenance</i>	\$8,802,508	\$10,856,325	\$8,786,306	\$9,427,597
<i>Parking</i>	\$1,012,266	\$1,070,407	\$738,222	\$1,221,331
<i>Solid Waste</i>	\$22,095,498	\$22,609,112	\$21,769,391	\$24,523,623

Figure 175: Public Works Budget Summary – Expenses

Revenues

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Lakes & Stormwater</i>	\$10,608,247	\$60,767,959	\$60,319,498	\$9,490,192
<i>Fleet Management</i>	\$26,697,754	\$35,056,308	\$40,800,274	\$13,948,913
<i>Facilities Maintenance</i>	\$8,802,508	\$10,856,325	\$8,786,306	\$9,427,597
<i>Parking</i>	\$1,012,266	\$1,070,407	\$738,222	\$1,221,331
<i>Solid Waste</i>	\$22,095,498	\$22,609,112	\$21,769,391	\$24,523,623

Figure 176: Public Works Budget Summary – Revenues

Public Works – Performance Management

Public Works Key Success Indicators (KSIs) Linked to City Goals



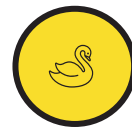
[Infrastructure](#)



[Economic
Development](#)



[Public
Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Travel Time on major road corridors ¹	Infrastructure 1, 2	FY Quarterly	Longer = 11 Stable = 9 Shorter = 4	Longer = 21 Stable = 0 Shorter = 3	Longer = 4 Stable = 0 Shorter = 20	Chart 63A Chart 63B Chart 63C	Monitor Only
Network Average Pavement Condition Index (PCI) rating of streets	Infrastructure 1, 2	Every 3 Years	Not Available ²	71	Not Available	Chart 64	70% or >
Linear feet of sidewalk completed to enhance mobility	Infrastructure 1, 2	FY Annually	8,746	20,592	40,858	Chart 65	Monitor Only
Curb ramps in ADA compliance	Infrastructure 1, 2	FY Annually	367	22	432	Chart 66	Monitor Only
Residential recycling participation	Infrastructure 2	FY Quarterly	81.52%	84.02%	83.89%	Chart 67	75% or >
Percent of Commercial customers participating in recycling program	Infrastructure 2	FY Annually	13.18%	13.65%	13.62%	Chart 68	7% or >
Waste diverted from landfill	Infrastructure 2	FY Quarterly	23.18%	25.25%	21.98%	Chart 69	25% or >
Stormwater public education outreach	Culture 1	FY Annually	286,575 Estimate	252,117 Estimate	250,768 Estimate	Chart 70A Chart 70B	Increase
Percent of monitored lakes with improving water quality	Infrastructure 2	FY Annually	40%	46.7%	60%	Chart 71	Increase
Linear feet of newly constructed recreational paths	Infrastructure 1, 2	FY Annually	22,564	1,362	43,742	Chart 72	Increase
Amount of energy savings for City facilities	Infrastructure 2	CY Annually	Not Available	Not Available	Not Available	Chart 74	Monitor Only

Figure 177: Public Works - Key Success Indicators, Part 1

¹ For 24 individual roads, the quarterly data for each is averaged and compared with the previous year.

² Data not available until next study is conducted.

Public Works – Performance Management

Public Works Key Success Indicators (KSIs) Linked to City Goals



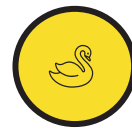
[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Facilities maintenance cost per square foot ³	Infrastructure 1, 2	FY Annually	\$3.21	\$3.32	\$3.34	Chart 75	\$3.44
Janitorial maintenance per square foot ⁴	Infrastructure 1, 2	FY Annually	\$2.28	\$2.55	\$2.60	Chart 76	\$2.67
Fire safety maintenance per square foot ⁵	Infrastructure 1, 2	FY Annually	\$0.33	\$0.34	\$0.34	Chart 77	\$0.42
Pounds of nutrients reduced by street sweeping	Infrastructure 1, 2	FY Annually	Nitrogen: 2,888.48 Phosphorous: 1,833.17	Nitrogen: 2,596.03 Phosphorous: 1,656.52	Nitrogen: 2,083.01 Phosphorous: 1,661.33	Chart 78	Monitor Only

Figure 178: Public Works – Key Success Indicators. Part 2

Department Objectives – Public Works

1. Provide programs and services for the preservation and enhancement of surface water and other natural resources in the city including flood control and stormwater infrastructure.
2. Provide the Citizens and businesses of Lakeland with efficient, reliable, cost effective, and environmentally conscious commercial solid waste collection services.
3. Provide the Citizens and businesses of Lakeland with efficient, reliable, cost effective and environmentally conscious residential solid waste collection services.
4. Provide safe, convenient parking facilities and assist businesses within the Central Business District (CBD) by reducing parking issues through consistent enforcement.
5. Provide for the construction of transportation facilities throughout the City of Lakeland and to acquire the necessary rights-of-way (ROW) for transportation-related facilities proposed throughout the City.
6. Support safe and attractive neighborhoods and public spaces through the continuous maintenance of all streets, sidewalks, drainage facilities and alleys within the city.
7. Maintain and construct safe, clean, and secure City facilities for visitors and City employees in a cost effective and efficient manner.
8. Acquire and maintain safe, reliable, cost-effective vehicles and equipment which meet the specific needs of City Departments.

³ Threshold targets for FY18 through FY22 are based on a 3% maximum increase per year. Threshold targets are reviewed every 3 to 5 years.

⁴ Threshold targets for FY18 through FY22 are based on a 3% maximum increase per year. Threshold targets are reviewed every 3 to 5 years.

⁵ Threshold targets for FY18 through FY22 are based on a 3% maximum increase per year. Threshold targets are reviewed every 3 to 5 years.

Public Works – Performance Management

Public Works Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Facilities						
Number of Work Orders Completed (Facility Support, Fire Suppression, and Janitorial)	7	Annually	20,588	14,741	17,925	18,000
Work Orders Completion Time (Maintenance, Fire, Security, and Janitorial)	7	Annually	14 days	14 days	12 days	10 days
Capital Projects Completed (Facility Support)	7	Annually	83	92	87	90
Fleet Management						
Percent of replacement eligible vehicles	8	Quarterly	17.10%	16.75%	18.50%	20%
Vehicle turnaround time 0-24 hrs.	8	Quarterly	81.00%	73.25%	77.75%	75%
Billed labor hours	8	Quarterly	65.15%	67.00%	76.03%	70%
Vehicle Availability	8	Quarterly	96.30%	94.63%	96.02%	95%
Annual fuel gallons dispensed	8	Quarterly	1,194,078	1,152,671	1,196,455	1,150,000
Lakes and Stormwater Management						
Lake shoreline assessment for aquatic plants	1	Annually	2,263,206	1,885,670	2,591,623	1,500,000
Stormwater System Inspected (linear foot)	1	Annually	118,914	269,755	188,703	120,000
Number of industrial and City facilities inspected	1	Annually	31	29	23	18
Number of stormwater - related training classes taught	1	Annually	5	3	3	3
Number of water quality education events participated in	1	Annually	9	14	14	7
Street curb mile swept	1	Annually	24,924	25,481	24,726	16,000
Debris removed from streets & stormwater system (tons)	1	Annually	2,472	2,325	2,247	2,000
Number of lake monitoring/sampling events	1	Annually	24	24	24	24
Number of illicit discharge inspections conducted	1	Annually	148	341	251	150
Number of lake trash clean-up events	1	Annually	30	29	39	15
Number of pollution control devices inspected and cleaned	1	Annually	244	300	286	150
Solid Waste Commercial						
Customers served (Commercial)	2	Annually	5,900	5,928	5,983	6,050
Garbage collected (tonnage)	2	Annually	41,856	41,334	40,806	43,000
Roll-off tonnage	2	Annually	5,530	7,274	13,740	15,000
Roll-off trips to the landfill	2	Annually	2,257	2,366	6,052	6,100
Curbside tonnage	3	Annually	6,033	5,664	5,683	6,100
Commercial tonnage	3	Annually	1,210	1,454	1,535	1,850

Figure 179: Public Works Performance Measures, Part 1

Public Works – Performance Management

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Solid Waste - Residential						
Customers served (Residential)	3	Annually	56,838	58,276	59,098	60,000
Garbage collected (tonnage)	3	Annually	35,050	34,689	35,210	36,000
Yard waste collected (tonnage)	3	Annually	9,374	7,905	7,800	7,900
Percent of respondents on Lakeland View Community Survey indicating “Excellent” or “Good” rating for Overall Cleanliness of the city	3	Annually	77.4% ⁶	75%	Not Available	Increase
Parking Services						
Parking Enforcement-Percent Reduction of Citations	4	Annually	1,196 or 21%	1,869 or 31%	542 or 15.7%	≤ 15%
Leased parking spaces	4	Quarterly	88%	93%	91%	100%
Revenue generated by Leases	4	Quarterly	\$683,817	\$704,118	\$891,633	\$960,000
Transportation – Facilities Construction						
Number of traffic calming projects	5	Annually	4	6	2	2
Bike Lane Construction (Linear Ft.)	5	Annually	28,764	0	0	2
New/Widened roadway lane miles	5	Annually	0	8.2	6.3	2
Transportation – Facilities Maintenance						
Resurfacing (Lane Miles)	5	Annually	44	44	71	50
Resurfacing Cost	5	Annually	\$2,000,000	\$4,222,000	\$6,200,000	\$5,200,000
Right-of-Way Maintenance (acres maintained)	5	Annually	585	1,028	700	700
Sidewalks Repaired (Linear Ft.)		Annually	5,640	7,500	7,040	7,500
Response Time to Citizen Request for Stormwater and Drainage Maintenance—Average business days from work order to customer notification of work scheduled	5	Annually	1	1	1	1
Response Time to Citizen Request for Road Repair—Average number of hours per work order for asphalt repair	5	Annually	2	2	2	2
Traffic Signals Maintained within City limits	6	Annually	173	176	164	164
Traffic Signs Maintained	6	Annually	19,349	19,692	20,054	>20,054
Total Fatal Crashes	6	CY Annually	25	28	21	0
Total Severe Injury Crashes	6	CY Annually	89	57	65	0
Total Fatal Pedestrian Crashes	6	CY Annually	5	9	7	0
Total Severe Injury Pedestrian Crashes	6	CY Annually	8	15	5	0
Total Fatal Bicycle Crashes	6	CY Annually	1	4	0	0
Total Severe Injury Bicycle Crashes	6	CY Annually	4	6	6	0

Figure 180: Public Works Performance Measures, Part 2

⁶ Data collected via City survey conducted October 15th – November 15th, 2023 (FY2024). Data reflects the percent who answered, “Very Satisfied” or “Somewhat Satisfied” in response to the item: “Overall cleanliness of the community.” The number of survey respondents for FY2023 was 1,569.

Public Works – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Experienced significant staff vacancies (up to 6 of 20) for a variety of reasons, negatively affecting contractual services spending (currently 10% over budget).
- Added one Roll-off Driver and Truck for FY26 to handle additional requests for service, bringing Solid Waste to 68 FTEs.
- Increased cost for consultant support continues as traffic engineer position remains unfilled.

Service

- Janitorial Service was relinquished to the Airport; fee decreased to Airport.
- Janitorial coverage was reduced by approximately 80 square feet.
- Added 2.99 Centerline miles of roadway, 5.93 miles of sidewalk & 48 Curb Ramps, 8.25 miles of Bike trail, 512 drainage structures & 24,000 Linear feet of stormwater infrastructure.
- The Engineering Division has taken on the responsibility of managing the State Road 37 from Ariana to Lime Street reconstruction project.
- Significant increase in body shop costs (expenses are \$100K more than this time FY2023) due to the current traffic climate.
- Signed a Memorandum of Understanding with CRA to maintain 1-mile of Lake Parker shoreline along the Lake Parker Trail.
- Partnered with Lakeland Clean & Beautiful to promote Adopt-A-Road volunteer program.
- Customer additions from May 1, 2024, to May 1, 2025
 - Residential added 893 service locations.
 - Commercial added 59 service locations.
- Solid Waste and Recycling rates have remained unchanged since 2014.
- Increased parking permit fees to \$90 per month per the Downtown Parking Management Plan approved by the City Commission.

ACCOMPLISHMENTS

- Facilities Project Coordinator Received International Facilities Maintenance Association Certified Project Manager Certification
- Completed over 8,500 work orders
- Completed 67 Capital Improvement Projects
- Completed Hurricane Milton Damage
- Lake Bonny APWA Project of the Year
- American Public Works Association accreditation
- Lake Bonny BMP Project completed
- Emma & Scott Pedestrian Enhancement Project completed
- Resurfaced 60 lane miles of roadway
- Executed Memorandum with FDOT which outlines roles, responsibilities, and financial obligations for the State Road 37 from Ariana Street to Lime Street reconstruction project. Design for the project is underway and construction with construction currently targeted for FY 27.

Public Works – Changes, Accomplishments, and Efficiencies

- Awarded \$314,353 in grant funding for Mall Hill Drive sidewalk from CR35A (Kathleen Road) to Grand Bay Circle. Design scheduled for FY 28. Construction scheduled for FY 30.
- Awarded \$3,533,994 in grant funding for Ingraham Avenue Complete Street project from Frank Lloyd Wright Way to US 98 (Bartow Road). Design scheduled for FY 26. Construction scheduled for FY 29.
- On schedule to complete design phase in FY 25 for the Providence Road reconstruction project from SR 539 (Kathleen Road) to CR 582 (Griffin Road). Construction scheduled for FY 27 and has been awarded.
- On schedule to complete design phase in FY 25 for the Chase Street Trail project from Strain Boulevard to Veterans Avenue. The project will be constructed in FY 26 and has been awarded \$1,385,000 in grants.
- On schedule to complete design phase in FY 25 for Hartsell Avenue Trail from SR 563 (Sikes Boulevard) to Lake Beulah Drive. The project will be constructed in FY 26 and has been awarded \$850,000 in grants.
- On schedule to complete design phase in FY 25 for Glendale Street Trail from New Jersey Road to Lakeland Highlands Road. The project will be constructed in FY 26 and has been awarded \$1,075,100 in grants.
- Selected as one of the 50 Leading Fleets for 2025.
- Selected as one of the 100 Best Fleets in the Americas, ranked #17 for 2025.
- Government Fleet Management Association Certified Fleet Management Operation, one of less than 50 nationwide.
- General Motors Advisory Council, Government Fleet Magazine contributor and advisor.
- National recognition in multiple divisions demonstrates the division's expertise and reach.
- The L&S Division was awarded the Florida Association of Public Works Project of the Year (2025) Award and the West Central Florida Chapter Project of the Year Award (2025) for the Lake Bonny Stormwater BMP Retrofit Project.
- The L&S Division has been awarded a \$2.2 Million Innovative Technology Grant for a sediment inactivation demonstration project to be completed at Lake Bonnet.
- The L&S Division was awarded a \$995,000 Innovative Technology Grant for a surface water nutrient reduction project to be completed at lake Morton.
- The Transfer Station and Solid Waste Complex has been funded and is in the design and permitting phase with an estimated completion date of December 2027.
- Implemented Blue Dot parking permit program for downtown service workers.
- Parking guidance system in operation at Main Street and Heritage Garages
- Upgraded security cameras in the Main Street Garage.
- Construction & Maintenance repaved half the city-owned surface parking lots
- Removed traffic signal equipment from all downtown intersections converted to all-way stop in FY24.
- Installed rectangular rapid flashing beacons (RRFBs) at two crosswalk locations to improve safety for children accessing the school bus pickup/drop off location at the community clubhouse on Winston Park Boulevard.
- Reconfigured the intersections of Lakeland Highlands Road at Polk Parkway and Mall Hill Road at Griffin Road to provide protected left turns on the major street approaches to improve safety.
- Vision Zero safety action plan approved by City Commission
- Ordinance to allow installation of school zone safety cameras approved by City Commission.

Public Works – Changes, Accomplishments, and Efficiencies

- Upgraded video wall and uninterruptible power supply (UPS) in the Traffic Operations Center.
- Installed traffic calming on Jewel Avenue, Harvard Drive, Atlanta Avenue, Athens Street, and Columbia Street. Traffic calming plans approved and ready to be constructed on Josephine Street and N Lake Parker Avenue.

OPERATION EFFICIENCIES

- Reorganized janitorial work groups and routes to gain efficiency in staff movement reducing drive times in Facilities Maintenance
- Reorganized warehouse operations for strategic purchasing and delivery of materials for janitorial teams in Facilities Maintenance
- Roll out implementation of new Building Automation software moving HVAC controls off the City network to Cloud Based operations.
- Developed an equipment replacement plan and funding strategy for the Engineering Division's survey team.
- Metrics as of 5.27.2025, fiscal year to date:
 - Vehicle uptime – 96.03% - exceptional with current staffing levels
 - 0-24-hour vehicle turnaround time – 79% - achieved despite staffing and excessive maintenance requirements
 - Direct labor billing – 72%, slightly higher than goal even with staff shortages
- NAPA IBS efficiency: New training utility provided at no additional cost available to all technicians—ASE prep tests, diagnostic training, virtual labs.
- The L&S Division teamed with the Construction & Maintenance Division to complete the Lake Bonny Stormwater BMP Retrofit Project, which was partially funded through a Florida Department of Environmental Protection Surface Water Quality Assistance Grant, and the Crystalview Pond Stormwater BMP Retrofit Project. Completing construction activities in-house allowed for greater control of the budget and work schedules. Both projects were completed on time and under budget.
- Implemented new documentation SOPs for construction site BMP inspections, illicit discharge inspections and aquatic plant surveys that allows for direct input on tablets in the field, reducing redundancy in recordkeeping and decreasing field and office paperwork. Reports are easily generated and shared in GIS and Lucity.
- Completed cross-training of workgroups to increase efficiencies and decrease down time when staffing is short, equipment is down, or during emergency situations.
- Sunset the outdated RFID service verification software that utilized expensive truck-mounted hardware, saving \$10,000 on each new truck purchase.
- Converted the entire division to electronic vehicle pre- and post-trip inspections to verify driver compliance and improve communication with Fleet Management.
- Utilizing the same driver tables, we are rolling out new software that includes routing, service verification, and a driver interface to efficiently handle work orders and communicate daily operational changes to staff.
- Created a Solid Waste Incident and Accident Disciplinary SOP to formalize the step-process disciplinary policy and improve overall divisional safety.
- Upgraded the city's parking enforcement software.
- In coordination with Community & Economic Development, updated Land Development Code to require traffic studies submitted to the city to include safety analyses.

Public Works – Changes, Accomplishments, and Efficiencies

FISCAL EFFICIENCIES

- Reorganizing warehouse operations on chemicals and supplies is tracking a \$20,000 FY 25 savings.
- Work for Other Departments: Airport (\$1,635.58), Facilities Maintenance (\$9,089.87), Lakes & Stormwater (\$56,248.34), Lakeland Electric (\$64,429.50), LPD (\$3,558.76), Parks & Rec (153,322.90), Solid Waste (\$1,592.79), and Water & Wastewater (\$270,233.69) totaling \$560,111.43.
- Applied for \$499,556 in grant funds for the Fairbanks Avenue sidewalk project from West Bella Vista Street to SR 539 (Kathleen Road).
- Applied for \$3,268,438 in grant funds for the Lake Parker to Lake Crago Park Connector project.
- Applied for \$960,759 in grant funds for the Lakeshore Drive trail project from East Parker Street to Bon Air Street.
- Targeted electrification of vehicles continues with hybrid-electric and some full EVs to reduce overall fuel consumption and maintenance costs.
 - 6 full electric pickup trucks
 - 2 full electric passenger sedans
 - 12 hybrid-electric pickup trucks
- Supply chain issues caused a six-month delay in delivery of street sweepers. L&S completed the final lease payment and took ownership of six street sweepers at the end of their lease to continue operations while the new sweepers were delayed in delivery. Purchasing six sweepers was comparable in cost to a six-month lease extension. Once the new sweepers are received, the six existing will go to auction to recoup funds expended in their purchase. Final savings to be determined upon conclusion of auctions.
- Solid Waste has been focusing on driver safety, which includes the reduction of accidents, property damage, and worker injury through employee accountability and training.
- Solid Waste is also working to reduce paperwork as we move to an electronic method of record keeping and communication.
- \$165,000.00 in FDOT funds for maintenance and operations of the Traffic Operations Center.
- \$751,162.00 in FDOT funds for maintenance of traffic signals.
- Replaced the street sweeper for the parking garages with a golf cart and two powered push sweepers, saving approximately \$49,000. The smaller push sweepers fit into the areas that need constant sweeping and can easily be transported on the back of the golf cart.
- Discontinued subscriptions for unused data, saving \$40,000.



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Risk Management and Purchasing

Risk Management programs are essential to the overall health and welfare of city employees, retirees, their families, and our community. Risk Administration manages the City's Self-insured Risk program and catastrophic insurance coverage for Property & Boiler Machinery, Liability, Crime & Treasurer Bond, Cyber Liability, Inland Marine & Contractors Equipment, Statutory AD&D, and Firefighter's Cancer Liability, Airport Liability, Excess Workers' Compensation, including additional policies as are deemed necessary. Risk Liability provides that all engaged work with the City have the appropriate coverage to protect the city from loss or damage as a result of doing business with vendors and contractors.

Self-Insured Health Benefits & Wellness Program

The City is dedicated to offering a comprehensive, convenient and valuable Health & Wellness Program to its employees, retirees and their families. Eligible members have access to quality preventive care, disease management and an array of resources to maintain and improve their overall health. The Employee Wellness Program is designed to educate, motivate, support and guide employees to make positive changes to their physical, emotional, and financial well-being. Employees have access to an on-site clinic that offers immediate episodic care, prevention programs through education for disease management, referral to a Dietician Nutritionist and laboratory testing, all at no cost. In addition to improving the quality of life for employees, the Wellness Clinic has increased health-care savings and employee productivity for the City.

Workers' Compensation & Auto/General Liability Coverage

The City's self-insured workers' compensation, auto and general liability program allows the City to manage claims to deliver successful outcomes for all parties. A solid collaboration between the City and our third-party administrator and medical providers results in lower administrative costs. This partnership offers employee utilization of the employee wellness clinic and our on-site Physical Therapy which is instrumental in returning employees back to work well and recovered.

Safety Program

Safety & Loss Prevention supports an elevated level of safety by providing training and awareness for city employees. Training is conducted throughout the year and is instrumental in reducing injuries to employees, as well as averting damage to city property. Incident and accident data are continuously evaluated to improve processes and procedures, identify and minimize risk exposures to the city and provide quality service to the citizens, employees, and retirees.

Purchasing and Central Stores

Purchasing and Central Stores is a support division under Risk Management whose role is to assist all City departments in the effective acquisition of goods and services in an orderly, fair, timely and economical manner. In addition, the Purchasing Division obligation is to ensure there is competition in accordance with the City's Charter, ordinances/resolutions, administrative policies, and Purchasing Manual. The Purchasing Division is responsible for administering Purchasing Procedures: approving purchasing related contracts; dealing fairly with all potential sources of supply; consolidating purchases of like or common items; obtaining fair prices for goods and services; and influential in impacting cost savings.

Central Stores is an integral part of, and subordinate to, the purchasing function. It exists to efficiently regulate purchased goods for the convenience of City departments, providing those goods for both routine and emergency use in a timely and cost-effective manner. To maintain safety measures, Central Stores controls and monitors approved manufacturers and part numbers for avoidance of injury, accidents and property damage.

Risk Management and Purchasing – Table of Organization

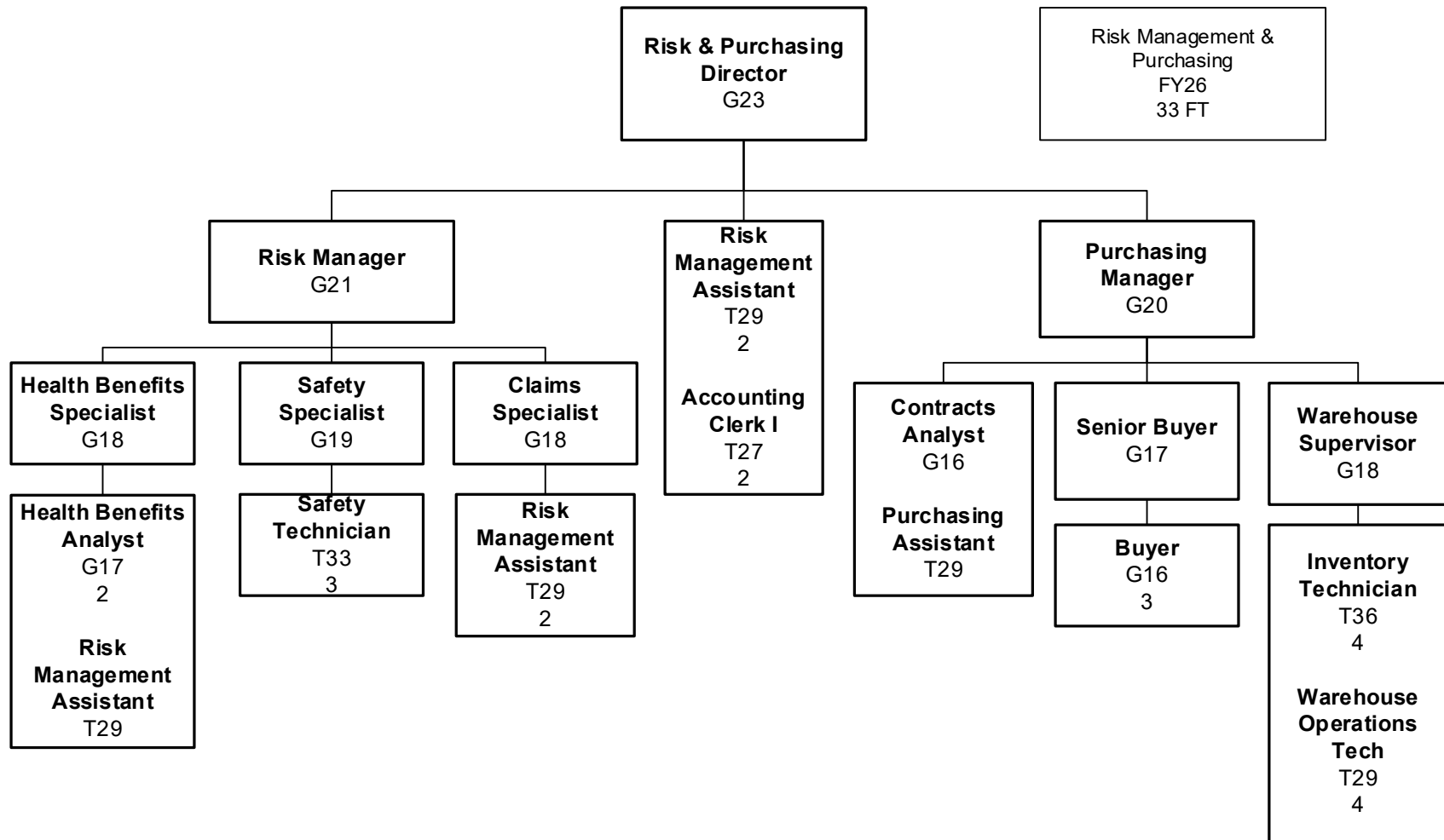


Figure 181: Risk Management and Purchasing Table of Organization

Fiscal Year 2026 Annual Budget

Risk Management and Purchasing – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Risk & Purchasing Director	1	1	1	G25	\$134,538.13 - \$215,261.00
Risk Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Purchasing Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
Safety Specialist	1	1	1	G19	\$73,832.02 - \$110,748.03
Claims Specialist	1	1	1	G18	\$67,119.92 - \$100,680.42
Health Benefits Specialist	1	1	1	G18	\$67,119.92 - \$100,680.42
Warehouse Supervisor	1	1	1	G18	\$67,119.92 - \$100,680.42
Inventory Technician	0	0	4	T36	\$65,776.00 - \$96,627.10
Health Benefits Analyst	2	2	2	G17	\$61,017.33 - \$91,525.99
Senior Buyer	1	1	1	G17	\$61,017.33 - \$91,525.99
Safety Technician	3	3	3	T33	\$56,817.55 - \$83,469.96
Buyer	3	3	3	G16	\$55,470.39 - \$83,206.13
Contract Analyst	1	1	1	G16	\$55,470.39 - \$83,206.13
Inventory Control Specialist IBEW	2	2	0	PU42	\$48,691.07 - \$68,799.20
Material Specialist IBEW	2	2	0	PU42	\$48,691.07 - \$68,799.20
Risk Management Assistant	5	5	5	T29	\$46,743.48 - \$68,669.53
Purchasing Assistant	1	1	1	T29	\$46,743.48 - \$68,669.53
Warehouse Operations Tech	4	4	4	T29	\$46,743.48 - \$68,669.53
Accounting Clerk I	2	2	2	T27	\$42,398.33 - \$62,285.87
TOTAL FULL TIME EMPLOYEES	33	33	33		
TOTAL FULL TIME EMPLOYEES	33	33	33		

Figure 182: Risk Management and Purchasing Positions

Risk Management and Purchasing – Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$1,030,136	\$3,057,553	\$2,800,325	\$1,301,045
<i>Purchasing & Stores</i>	\$3,265,998	\$3,511,230	\$3,318,228	\$4,106,069

Figure 183: Risk Management and Purchasing Budget Summary - Expenses

Revenues

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Purchasing & Stores</i>	\$3,265,998	\$3,511,230	\$3,318,228	\$4,106,069

Figure 184: Risk Management and Purchasing Budget Summary - Revenues

Risk Management and Purchasing – Performance Management

Risk Management and Purchasing Key Success Indicators (KSIs) Linked to City Goals



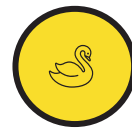
Infrastructure



Economic
Development



Public
Safety



Culture

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Tax dollars saved through sealed bid purchase process	Culture 2, 5	FY Annually	\$2,896,089	\$10,853,430	\$1,360,036	Chart 81	Monitor Only
Percent of annual spend attributed to term contracts (Commodities and Services)	Culture 2, 5	FY Annually	27%	15%	15%	Chart 82	25%
Number of days to fulfill warehouse inventory order	Culture 2	FY Quarterly	3 (Average)	1.5 (Average)	Data Not Available	Chart 83	Decrease
Sealed bid or Request for Proposal (RFP) response time (Number of days)	Culture 2	FY Quarterly	Data Not Available	Data Not Available	Data Not Available	Data Not Available	30
Purchase order request response (Number of days)	Culture 2	FY Quarterly	2.01 (Average)	Data Not Available	Data Not Available	Data Not Available	< 10
Percent of participating employees who have maintained or decreased health risk factors through Employee Clinic	Public Safety 3, Culture 6	FY Annually	79.5%	71%	Data Not Available	Chart 86	66%

Figure 185: Risk Management and Purchasing – Key Success Indicators

Department Objectives –Risk Management and Purchasing

1. Ensure the acquisition of quality goods and services at the best value for the City in an orderly, fair, timely and economical manner.
2. Provide a readily available supply of requested items as operational support to City Departments.
3. Assure the public that City business is transacted in a transparent and fair manner to maximize taxpayer dollars.
4. Provide a comprehensive health benefit package to the City of Lakeland employees at the lowest possible cost.
5. Identify risks and liabilities to minimize the impact on City of Lakeland properties, employees, and the public.
6. Provide the tools and necessary training in support of a safe and healthy work environment.

Risk Management and Purchasing – Performance Management

Risk Management and Purchasing Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Purchasing and Stores						
Total Number of Inventory Items Issued	2	Annually	6,542	943,341	1,016,199	2.5% ↑
Total Dollar Amount of Inventory	2	Annually	\$26,120,284	\$33,186,879	\$35,810,520	2.5% ↑
Total Number of Sealed Bids/RFPs	1, 3	Annually	61	107	62	1.25% ↑
Total Dollar Amount of Sealed Bids and RFPs	1, 3	Annually	\$11,068,767	\$72,995,693	\$9,842,739	1.25% ↑
Total Annual Cost savings through sealed bids	1, 3	Annually	\$2,896,089	\$10,853,430	\$1,360,036	1.25% ↑
Total annual number of purchase orders	1	Annually	3,129	3,819	4,407	1.25% ↑
Total number of quotes	1	Annually	445	267	294	1.25% ↑
Total annual contract purchase order amount	1, 3	Annually	\$66,201,464	\$20,227,825	\$57,727,876	1.25% ↑
Annual Contract Percent	1, 3	Annually	27%	15%	15%	≥ 25% of the Total annual contract purchase order amount
Risk - Benefits						
Percentage of increase or decrease of per member/per year health premium cost	3, 4	Annually	5%	7.5%	13.00%	10.00%
Total annual hours educating employees on Wellness/Benefits	4, 6	Annually	231	1005	1250	1,000
Annual percent of health plan reimbursements highlighting the impact on total health plan costs	3, 4	Annually	9%	22%	18.00%	12%
Risk – Claims						
Total Number of citywide Auto and General Liability (AI/GL) claims	5	Annually	261	160	235	145
Total open Auto and General Liability (AI/GL) claims, based on a five-year running average	5	Annually	115	107	110	99
Total Workers' Compensation Medical Only (MO) and Indemnity Claims (IND)	5, 6	Annually	242	197	201	189
Risk – Safety						
Cost savings for in-house Commercial Driver's License (CDL) training and licensing	5, 6	Annually	\$447,015	\$317,295	\$318,936	\$210,000
Number of incidents to which Safety Responded	5, 6	Annually	209	542	267	< 400
Total Safety Training Hours Provided to City Employees	6	Annually	479	575	674	650

Figure 186: Risk Management and Purchasing Performance Measures

Risk Management and Purchasing – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- 2 Third-Party Testers in CDL Training Program retired: in process of adding employee volunteers to become certified
- Reclassified all Central Stores job descriptions after union decertification

Service

- Increased department visits to assist and educate employees about their benefits:
 - 2024 – 13 site visits completed
 - 2025 – 20 site visits scheduled/completed
- Request for Proposals (RFPs) successfully published and awarded the RFPs include:
 - Administrative Services Medical Plan
 - Pharmacy Benefit Manager
- Ensured the transition from MetLife to United Health Care and EyeMed to Humana for the city's voluntary benefits and vision insurance was seamless and prevented member disruption
- Airport safety training added to schedule
- City U city-wide safety training added to schedule
- LPD assault vehicle drivers added to CDL Training Program
- Requisitions/Purchase Orders increased by an average of 96 per month, due to the Purchase Order forward promotion within our organization
- Processed 294 Requests for Quote from October 1, 2024, to September 30, 2025
 - 148 Central Stores
 - 141 Electric Production – McIntosh
 - 5 Water Distribution
- 33 stock items added to warehouse inventory for Facilities Maintenance, daily janitorial use
- Partnering with Lakeland Electric to dispose of and/or sell more than \$1 million in obsolete stock inventory. Identified more than 100, out of 6,500 stock items as obsolete to reduce inventory-on-hand values
- Partnering with Lakeland Electric to eliminate 70 partial reels of underground wire valued at \$429,204 to create Central Stores space and reduce inventory-on-hand values

ACCOMPLISHMENTS

- Maintained and added Notary Public Certifications for department needs
- Worked closely with the HR Systems Team to correct errors identified with the Critical Illness benefit plan in PeopleSoft/Oracle. The corrections include:
 - Added a 2nd benefit plan to ensure accurate billing for employees covering their spouse and/or child(ren)
 - Ensured that beneficiary designations were accurately captured for employees
- Achieved the highest timely claims closure ratio in the past 5 years for General Liability and Auto Liability: 72.5% of new claims received in Fiscal Year 25 are closed as of March 31, 2025

Risk Management and Purchasing – Changes, Accomplishments, and Efficiencies

- Responsible for overseeing and managing the Employee Wellness Program with the onsite Wellness Coordinator and Health Engagement Coach. Ensured that the program maintained its momentum while both positions were vacant and during the training period of the new Wellness Coordinator from Marathon Health, and United Health Care's Health Engagement Coach
- Workers' Compensation Indemnity (lost work time) Claim duration decreased from 653 average days in 2017 to 124 days in 2025 (a 53% decrease)
- Indemnity Average Cost Per Claim Closed decreased from \$47,116.00 in 2015 to \$1,148.00 in 2025
- Weekly reporting/meeting with Fleet partners to ensure timely resolve of damaged vehicles. At Fault Party Subrogation recovery focus with results totaling \$24,141.32 for FY25 as of June 20, 2025.
- 778 attended citywide Safety Fair 2025 including 225 LPD and 553 other field employees
- 90 LPD employees attended the LPD Safety Fair over 2 days
 - 100% compliance for off shift, hourly, requiring fit testing
- McIntosh Safety Fair (Providing refresher training to all MPP employees 96)
- Safety Manual update and reorganization in process
- Published 41 Bids/RFPs/RFQs in the first half of the fiscal year which included facilitating 22 Pre-Bid meetings and 19 Selection Committee meetings
- Purchasing Manual update and reorganization in process
- Contracts Analyst participated in LEDC Summer Leadership Program
- Contracts Analyst and Purchasing Assistant contributed to Collaborative Partners Forum with HR to expand City U offerings
- Facilitated the preparation and restoration of inventory, including utility poles, for the Hurricane Milton event while being short staffed 3 people. Worked 14-16 hour-days alongside Lakeland Electric to provide necessary inventory until electricity was fully restored. Provided services to 500 mutual aid workers, Electric & Water Utility personnel, and all other City Departments/Divisions
- Facilitated the acquisition and distribution of all stock necessary to complete the Hamilton-Drainfield project (over \$3.8 million) including offsite transmission pole deliveries (over \$5.4 million)
- Facilitated the acquisition and distribution of stock for the Orlando Health project (about \$321,000 worth) and multiple residential subdivisions. As of April 2025, there were more than 5,000 new residential homes in the queue
- Facilitated the acquisition and distribution of over \$5.9 million in stock items required for the continued progression of the Water Meter Upgrade project

OPERATION EFFICIENCIES

- Partnered with HR Systems and Payroll to improve member's experience via PeopleSoft/Oracle's Open Enrollment self-service site. Changes impacted the language, look, and flow of the enrollment/change process
- Updated and consolidated dependent relationship codes in PeopleSoft to increase efficiency and apply industry standard
- Created SOPs to capture process changes and updates for continuity and efficiency
- Consolidated and organized share drive folders and documents for efficiency

Risk Management and Purchasing – Changes, Accomplishments, and Efficiencies

- SOPs created for Affordable Care Act (ACA) processing, Employee Wellness Clinic compliance, all benefits billing, status changes, and dependent verification
- Trained additional employees on all benefits-related invoices to ensure backup and coverage
- Partnered with Finance Payroll and Customer Service Billing to remove unnecessary deduction codes. Adjusting account detail documentation to ensure accurate actuarial reporting
- Reallocation of Safety Technicians' responsibilities to include training of all departments as needed and appropriate for efficiency, 674 training hours realized.
- Developed and implemented Weekly Reporting and Meetings with Fleet Management to accelerate and monitor accident/damage reporting and repairs.
- Reporting System implemented tracking status, departments, and respective assignments for all Light Duty.
- Created Purchasing Card Training partnering with Finance & Internal Audit
- Contributed to Timekeeping Taskforce and reorganization of Timekeeper Dashboard
- Assisted in Maximo 7 patch testing. Participating with Maximo 9 upgrades
- Improved receiving and issuing review and audit process, created Central Stores training and restoration communication SOPs

FISCAL EFFICIENCIES & RELATED MEASURES

- Transitioned the retiree open enrollment benefit change process from outsourced to in-house, resulting in savings of \$28,000 (quote from Third Party Administrator)
- Employees enrolled in voluntary benefits received approximately a 31% decrease in premiums due to the RFP process and carrier change from MetLife to United Health Care
- Employees enrolled in dental insurance experienced a premium reduction ranging from 1.6% to 3.9% due to the Request for Proposal (RFP) process. This decrease was further supported by the decision to award the vision insurance contract to Humana, our existing dental insurance provider, which allowed for additional savings through bundled services
- Employees enrolled in vision insurance experienced a premium reduction of 5.1% due to the RFP process and carrier change from EyeMed to Humana
- Workers' Compensation Excess Insurance Carrier recovery from October 1, 2022 through June 5, 2025 were \$236,144.33
- At Fault Party Subrogation recoveries from October 1, 2024 through February 28, 2025, were \$73,073.73
- Safety submitted Safety Grant requests of \$12,000 to Florida Municipal Insurance Trust for 50% reimbursement to the city
- Partnership with other departments utilized resources for shared safety equipment and training
- CDL in-house driver training saved \$318,936.
- Realized a savings of \$1,360,036 for fiscal year 2025 achieved through both the sealed bid and RFP processes



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RP Funding Center

The RP Funding Center serves as the City of Lakeland's premier event venue hosting more than 500,000 patrons annually. With over 100,000 square feet of meeting and exhibition space, the Center accommodates a wide range of events including meetings, conventions, expos, sporting events, concerts, social celebrations, and more.

Located in the heart of Central Florida, approximately 35 miles east of Tampa and 55 miles southwest of Orlando, the facility offers convenient access via Interstate 4 and the Polk Parkway and is surrounded by ample hotel and dining options.

The complex includes four primary venues: Jenkins Arena, Youkey Theatre, Sikes Hall, and the Exhibit Hall, as well as multiple meeting rooms for community and business use. Our experienced management team provides a wide variety of services such as audio/visual needs, media relations support, catering, concessions, crowd management, equipment, ticketing, utilities, and other production and labor services.

Key Features:

- In-house catering
- In-house A/V services
- Over 2,000 on-site parking spaces
- Two on-site hotels
- Complimentary public Wi-Fi
- GBAC STAR–accredited facility

Through its diverse facilities and professional staff, the RP Funding Center supports Lakeland's role as a regional destination for business, entertainment, and community events.

RP Funding Center – Table of Organization

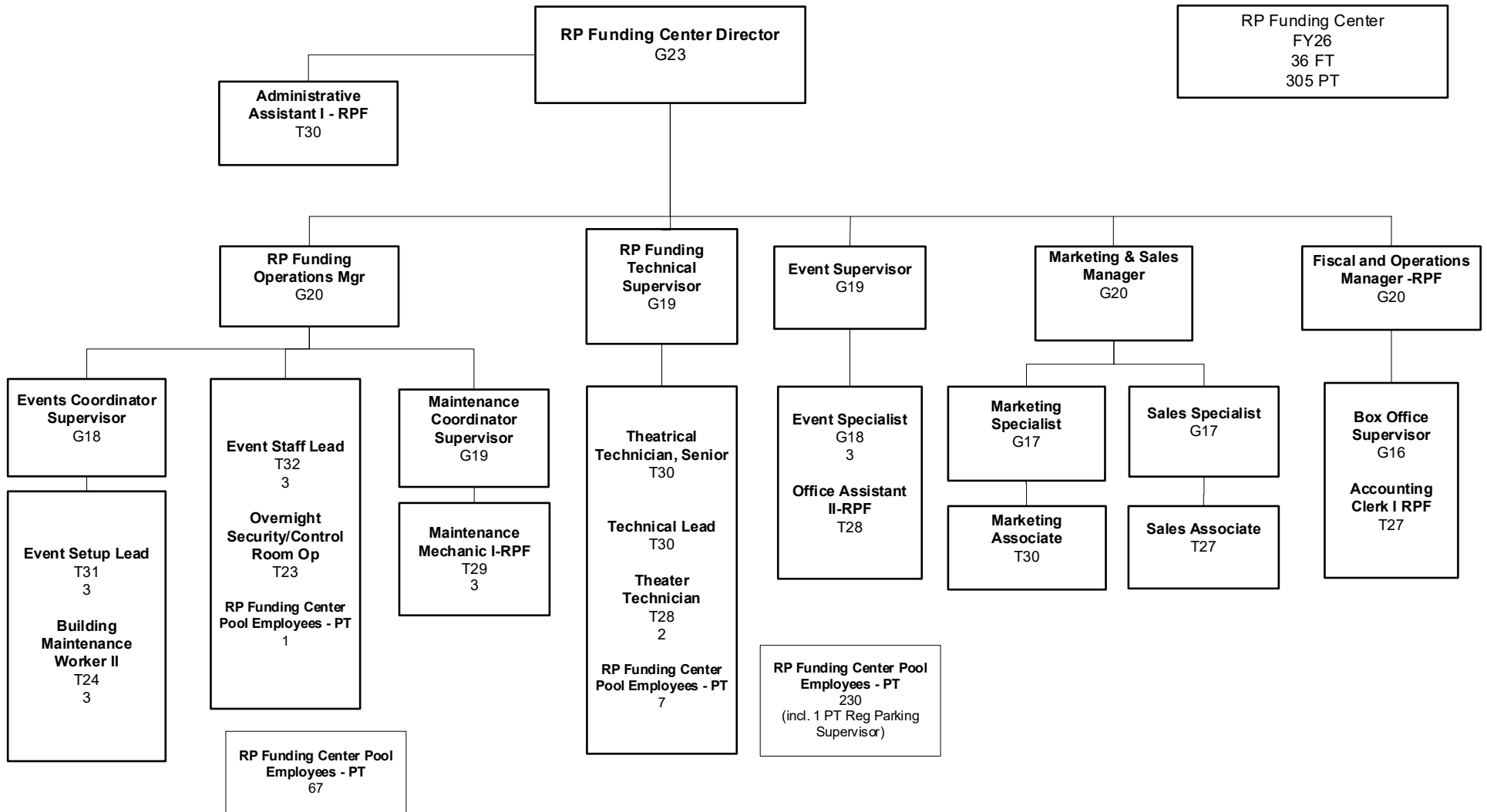


Figure 187: RP Funding Center Table of Organization

RP Funding Center - Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
RP Funding Center Director	1	1	1	G23	\$106,301.66 - \$170,082.22
Fiscal & Operations Mgr. - RPFC	1	1	1	G20	\$81,215.00 - \$121,822.51
Marketing & Sales Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
RP Funding Center Operations Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
Event Supervisor	1	1	1	G19	\$73,832.02 - \$110,748.03
Maintenance Coordinator Supervisor	1	1	1	G19	\$73,832.02 - \$110,748.03
RP Funding Tech Manager	1	1	1	G19	\$73,832.02 - \$110,748.03
Event Specialist	3	3	3	G18	\$67,119.92 - \$100,680.42
Events Coordinator Supervisor	1	1	1	G18	\$67,119.92 - \$100,680.42
Sales Specialist	1	1	1	G17	\$61,017.33 - \$91,525.99
Marketing Specialist	1	1	1	G17	\$61,017.33 - \$91,525.99
Box Office Supervisor	1	1	1	G16	\$55,470.39 - \$83,206.13
Event Staff Lead	3	3	3	T32	\$54,112.47 - \$79,495.25
Event Setup Lead	3	3	3	T31	\$51,535.53 - \$75,708.99
Administrative Assistant I -RPFC	1	1	1	T30	\$49,082.43 - \$72,104.73
Marketing Associate	1	1	1	T30	\$49,082.43 - \$72,104.73
Technical Lead	1	1	1	T30	\$49,082.43 - \$72,104.73
Theatre Technician Senior	1	1	1	T30	\$49,082.43 - \$72,104.73
Maintenance Mechanic I - RPFC	3	3	3	T29	\$46,743.48 - \$68,669.53
Office Assistant II - RPFC	1	1	1	T28	\$44,518.68 - \$65,399.09
Theater Technician	2	2	2	T28	\$44,518.68 - \$65,399.09
Accounting Clerk I -RPFC	1	1	1	T27	\$42,398.33 - \$62,285.87
Sales Associate	1	1	1	T27	\$42,398.33 - \$62,285.87
Building Maintenance Worker II	3	3	3	T24	\$36,625.25 - \$53,804.48
Overnight Security/Cont Rm Op	1	1	1	T23	\$34,879.65 - \$51,241.55
TOTAL FULL TIME EMPLOYEES	36	36	36		
RP Funding Center Pool Employee	305	305	305		
TOTAL PART TIME EMPLOYEES	305	305	305		
TOTAL FULL TIME EMPLOYEES	36	36	36		
TOTAL PART TIME EMPLOYEES	305	305	305		

Figure 188: RP Funding Center Positions

RP Funding Center – Budget Summary

Expenses				
<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>General</i>	\$5,958,940	\$6,838,642	\$6,126,461	\$6,933,086

Figure 189: RP Funding Center Budget Summary - Expenses

RP Funding Center – Performance Management

RP Funding Center Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Attendance at RP Funding Center	Economic Development 4 Culture 3, 4	FY Quarterly	299,797 (Total)	320,639 (Total)	287,476 (Total)	Chart 87	Increase
RP Funding Center utilization - Arena	Economic Development 4 Culture 3, 4	FY Quarterly	40.75% (Average)	33% (Average)	25% (Average)	Chart 88	Increase
RP Funding Center utilization - Theater	Economic Development 4 Culture 3, 4	FY Quarterly	37.5% (Average)	34.25% (Average)	34.25% (Average)	Chart 89	Increase
RP Funding Center utilization - Meeting	Economic Development 4 Culture 3, 4	FY Quarterly	33.75% (Average)v	34% (Average)	33.75% (Average)	Chart 90	Increase

Figure 190: RP Funding Center – Key Success Indicators

Department Objectives – RP Funding Center

1. To be considered the venue of choice for the greater Lakeland and Polk County area by providing superior facilities and outstanding events.
2. Improve the quality of life for our Citizens through cultural activities and community-based programs that enrich Lakeland by providing a stimulus for education, culture, community service and entertainment.
3. To reduce the operating subsidy through increased sales and reduced expense

RP Funding Center Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Number of events	1, 3	Quarterly	237	172	147	245
Occupancy Percent	1	Quarterly	35%	34%	32%	35%
Total Sales (in millions)	1, 3	Quarterly	5.87	4.92	4.89	4.92
Gross Operating Profit (loss) %	1	Quarterly	-3.9%	2.8%	-5.1%	-33.9%
Total sales of Food & Beverages (in hundred-thousands)	1	Quarterly	19.36	14.50	16.60	19.78
Total Commission (in hundred-thousands)	1	Quarterly	4.52	4.18	4.58	2.30
Ad Dollars Spent (in hundred-thousands)	2	Quarterly	2.14	0.57	0.25	2.92
Number of Unique Visitors to Social Media Outlets	1	Quarterly	NA	NA	NA	1,896
Total Revenue (in millions)	1, 3	Quarterly	7.13	5.96	6.22	8.04

Figure 191: RP Funding Center Performance Measures

RP Funding Center – Changes, Accomplishments, and Efficiencies

CHANGES

Service

- New lighting packages added
 - Arena Cheer/Stage Lighting Package
 - Exhibit Hall Lighting Package
 - Boxing/Wrestling Ring Lighting Package
- Expanded Concession Offerings by Levy
- Hunter Room is now available for bookings

ACCOMPLISHMENTS

- During FY2025, the RP Funding Center prioritized infrastructure preservation, operational reliability, and internal contributions to citywide initiatives. Although capital improvement resources were limited due to the redirection of funds toward the theatre roof replacement—necessitated by damage from Hurricane Milton—the department achieved several key milestones aligned with its strategic objectives.
 - Installed two new Variable Frequency Drives (VFDs) to enhance energy efficiency in cooling tower operations.
 - Completed a factory overhaul of both Trane chillers, extending equipment warranties by seven years and improving system reliability.
 - Installed a new isolation valve in the chilled water loop, increasing operational flexibility and reducing system downtime.
- Earned second place in the City of Lakeland's Cybersecurity Awareness Program, recognizing staff engagement and commitment to digital safety practices.

OPERATION EFFICIENCIES

- Launched a new public website in July 2025 with improved navigation, online booking functionality, and marketing visibility for upcoming events.
- Upgraded customer email to a modern distribution tool that provides stronger targeting, better analytics, and more effective audience engagement.
- Launched strategic incentives to increase utilization during traditionally under booked weekdays (Monday–Thursday), resulting in 15 new events, helping fill calendar gaps and better distribute labor costs.
- Partnered with graduation clients to adopt a consistent layout and technical package. This saved both time and labor while reducing client costs, contributing to improved turnaround times and customer satisfaction.
- Ongoing realignment of work groups to better reflect functional priorities and improve interdepartmental collaboration.
- Several internal policies were reviewed and updated to align with industry best practices and evolving service expectations, supporting a more agile and responsive operational environment.

RP Funding Center – Changes, Accomplishments, and Efficiencies

FISCAL EFFICIENCIES

- Returned underutilized City-assigned vehicle saving \$7,164.
- Disconnected unused phone lines saving \$4,494.
- Discontinued monthly rug service and purchased mats saving \$4,418.
- Switched to a more cost-effective pest control provider saving \$1,321.
- Identified and resolved a duplicate billing issue saving \$31,231.
- Increased revenue by \$164,320 through Lake Hunter Room rentals, Levy concession expansions, and a \$2 increase in parking fees.



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Water Utility

Lakeland Water Utilities is responsible for providing potable water and wastewater reclamation to residential, commercial, and industrial customers. The Department's Water service territory covers approximately 132 square miles of the greater Lakeland area. The Wastewater Service territory covers about 149 square miles.

Divisions

- Administration
- Engineering
- Collection
- Treatment
- Wetlands
- Production
- Distribution

Water Administration oversees the operations of 7 divisions as well as regulatory and conservation efforts. Engineering designs and oversees projects completed by both internal construction crews and external contractors; in addition, they monitor engineering work that is completed by external consultants.

Wastewater Collection and Treatment Services utilizes three Wastewater Treatment Plants (WWTP) Glendale, West Lakeland, and Northside. Services include the cost-effective collection and treatment of wastewater products originating from household, commercial, and industrial establishments located within the City's service territory.

Water Treatment provides water plant maintenance and operations, raw and finished water pumpage, and cost-effective treatment. The treatment facilities and associated equipment are maintained to provide reliable service at an established level of efficiency.

Water Distribution is responsible for the operation, maintenance, and regulatory compliance of all City of Lakeland water distribution facilities within the water service territory. This includes all water mains, meter services, fire line services, fire hydrants, water meters, and backflow preventer assemblies.

Wastewater – Collection – Table of Organization

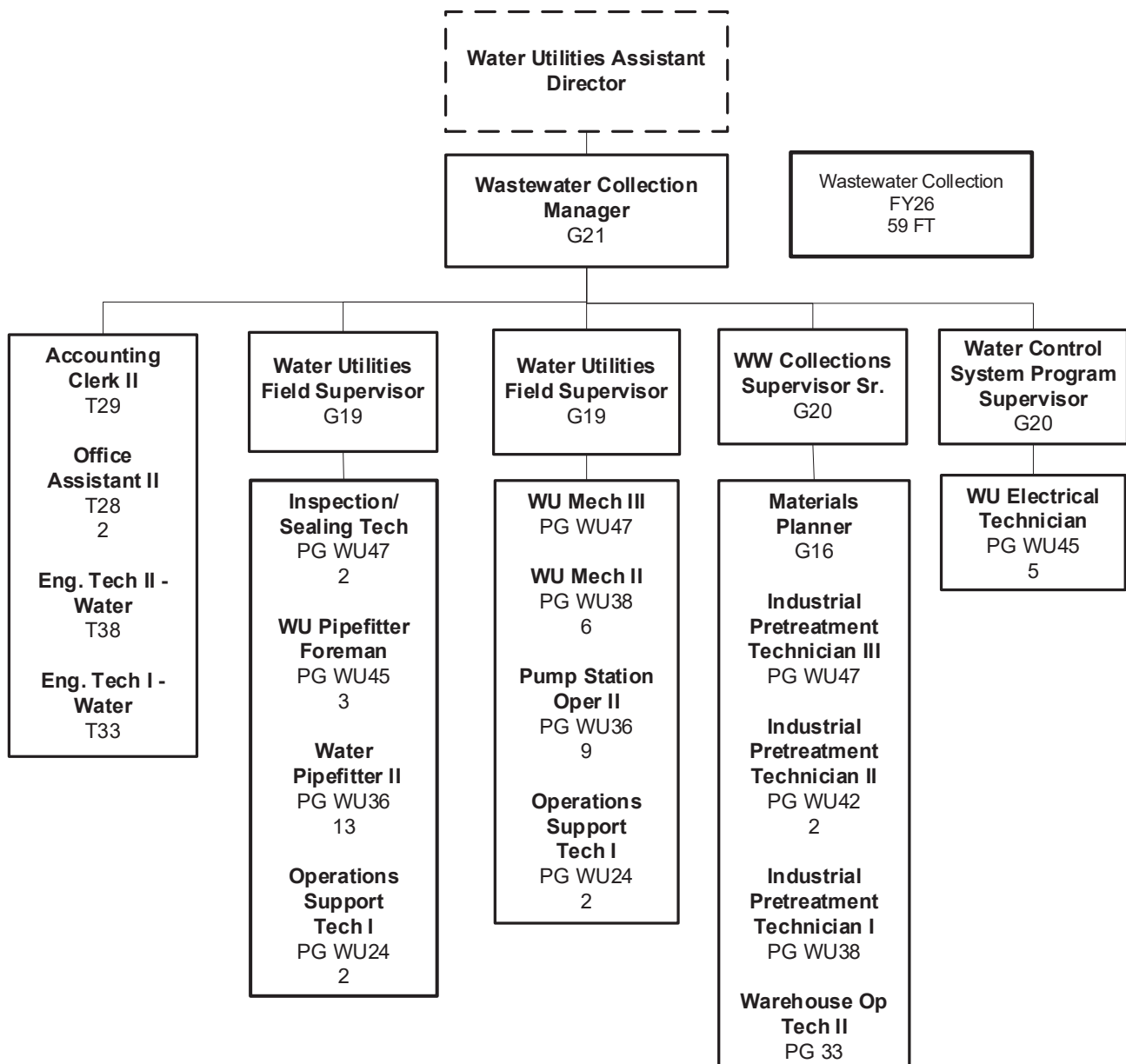


Figure 192: Wastewater Collection Table of Organization

Wastewater – Collection – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Wastewater Collection Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Water Control System Program Supervisor	1	1	1	G20	\$81,215.00 - \$121,822.51
Water Utilities Field Supervisor	2	2	2	G20	\$81,215.00 - \$121,822.51
WW Collection Supervisor Sr	1	1	1	G20	\$81,215.00 - \$121,822.51
Engineering Technician II - Water	1	1	1	T38	\$72,516.09 - \$106,533.18
Industrial Pretreatment Tech III	1	1	1	WU47	\$65,452.15 - \$83,507.90
Inspection & Sealing Technician	2	2	2	WU47	\$65,452.15 - \$83,507.90
Water Utilities Mechanic III	1	1	1	WU47	\$65,452.15 - \$83,507.90
Water Utilities Pipefitter Foreman	2	2	3	WU45	\$62,329.13 - \$79,545.08
WU Electrical Technician	5	5	5	WU45	\$62,329.13 - \$79,545.08
Industrial Pretreatment Tech II	2	2	2	WU42	\$57,920.17 - \$73,902.66
Engineering Technician I - Water	1	1	1	T33	\$56,817.55 - \$83,469.96
Materials Planner	1	1	1	G16	\$55,470.39 - \$83,206.13
Industrial Pretreatment Tech I	1	1	1	WU38	\$52,513.92 - \$67,026.77
Water Utilities Mechanic II	6	6	6	WU38	\$52,513.92 - \$67,026.77
Pumping Station Operator II	9	9	9	WU36	\$50,020.76 - \$63,851.28
Water Utilities Pipefitter II	13	13	13	WU36	\$50,020.76 - \$63,851.28
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Warehouse Operations Technician II	1	1	1	WU33	\$46,504.10 - \$59,363.57
Office Assistant II	2	2	2	T28	\$44,518.68 - \$65,399.09
Operations Support Technician I	4	4	4	WU24	\$37,318.74 - \$47,632.58
TOTAL FULL TIME EMPLOYEES	58	58	59		
TOTAL FULL TIME EMPLOYEES	58	58	59		

Figure 193: Wastewater Collection Positions

Wastewater – Treatment – Table of Organization

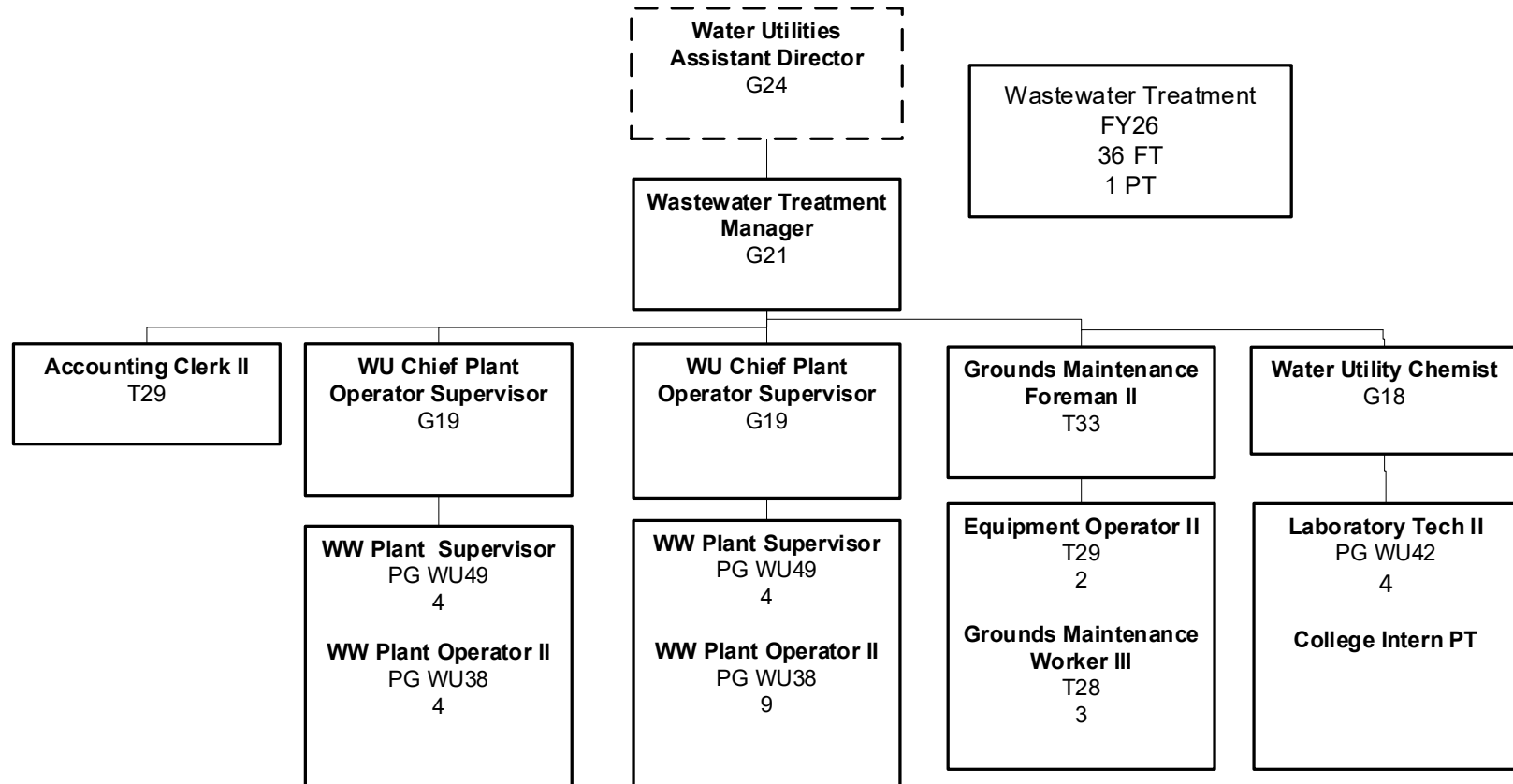


Figure 194: Wastewater Treatment Table of Organization

Wastewater – Treatment – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Wastewater Treatment Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
WU Chief Plant Operator Supervisor	2	2	2	G19	\$73,832.02 - \$110,748.03
Wastewater Plant Supervisor	8	8	8	WU49	\$68,706.37 - \$87,706.92
Water Utility Chemist	1	1	1	G18	\$67,119.92 - \$100,680.42
Laboratory Technician II	4	4	4	WU42	\$57,920.17 - \$73,902.66
Grounds Maintenance Foreman II	1	1	1	T33	\$56,817.55 - \$83,469.96
Wastewater Plant Operator II	14	14	13	WU38	\$52,513.92 - \$67,026.77
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Equipment Operator II	3	3	2	T29	\$46,743.48 - \$68,669.53
Grounds Maint. Worker III	3	3	3	T28	\$44,518.68 - \$65,399.09
TOTAL FULL TIME EMPLOYEES	38	38	36		
TOTAL PART TIME EMPLOYEES					
College Intern	1	1	1	*	
	1	1	1		
TOTAL FULL TIME EMPLOYEES	38	38	36		
TOTAL PART TIME EMPLOYEES	1	1	1		

Figure 195: Wastewater Treatment Positions

Wastewater Wetlands – Table of Organization

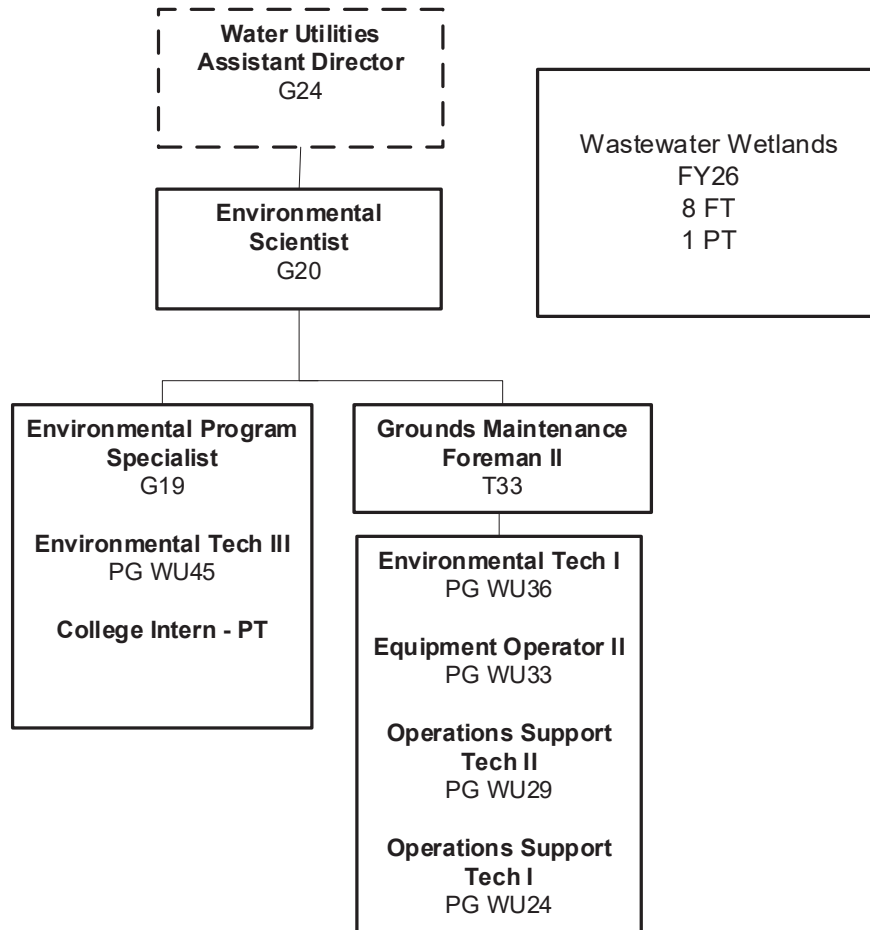


Figure 196: Wastewater Wetlands Table of Organization

Wastewater – Wetlands – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Environmental Scientist	1	1	1	G20	\$81,215.00 - \$121,822.51
Environmental Program Specialist	1	1	1	G19	\$73,832.02 - \$110,748.03
Environmental Technician III	1	1	1	WU45	\$62,329.13 - \$79,545.08
Grounds Maintenance Foreman II	1	1	1	T33	\$56,817.55 - \$83,469.96
Environmental Technician I	1	1	1	WU36	\$50,020.76 - \$63,851.28
Equipment Operator II	1	1	1	WU33	\$46,504.10 - \$59,363.57
Operations Support Technician II	1	1	1	WU29	\$42,173.85 - \$53,826.10
Operations Support Technician I	1	1	1	WU24	\$37,318.74 - \$47,632.58
TOTAL FULL TIME EMPLOYEES	8	8	8		
College Intern	1	1	1	*	
TOTAL PART TIME EMPLOYEES	1	1	1		
TOTAL FULL TIME EMPLOYEES	8	8	8		
TOTAL PART TIME EMPLOYEES	1	1	1		

Figure 197: Wastewater Wetlands Positions

Water – Administration – Table of Organization

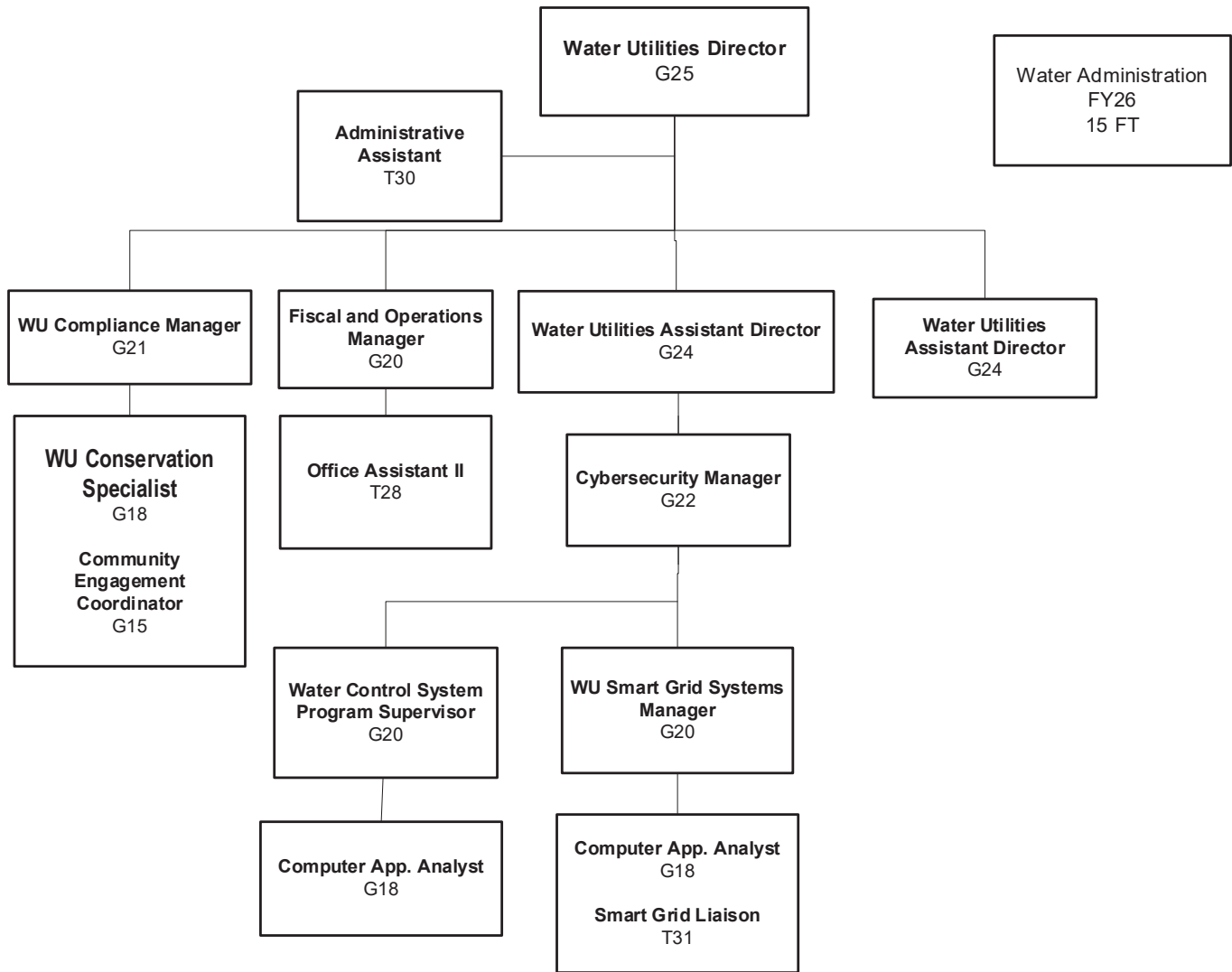


Figure 198: Water Administration Table of Organization

Water – Administration – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Water Utilities Director	1	1	1	G25	\$134,538.13 - \$215,261.00
Water Utilities Assistant Director	2	2	2	G24	\$119,589.08 - \$191,342.76
Cybersecurity Manager	0	0	1	G22	\$98,269.32 - \$147,404.51
WU Compliance Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Fiscal and Operations Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
WU Smart Grid Systems Manager	1	1	1	G20	\$81,215.00 - \$121,822.51
Water Control Sys. Program Sup.	0	0	1	G20	\$81,215.00 - \$121,822.51
Computer Applications Analyst	1	1	2	G18	\$67,119.92 - \$100,680.42
WU Conservation Specialist	1	1	1	G18	\$67,119.92 - \$100,680.42
Community Engagement Coordinator	1	1	1	G15	\$50,427.43 - \$75,641.15
Smart Grid Liaison	1	1	1	T31	\$51,535.53 - \$75,708.99
Administrative Assistant I	1	1	1	T30	\$49,082.43 - \$72,104.73
Office Assistant II	0	0	1	T28	\$44,518.68 - \$65,399.09
TOTAL FULL TIME EMPLOYEES	11	11	15		
TOTAL FULL TIME EMPLOYEES	11	11	15		

Figure 199: Water Administration Positions

Water – Distribution – Table of Organization

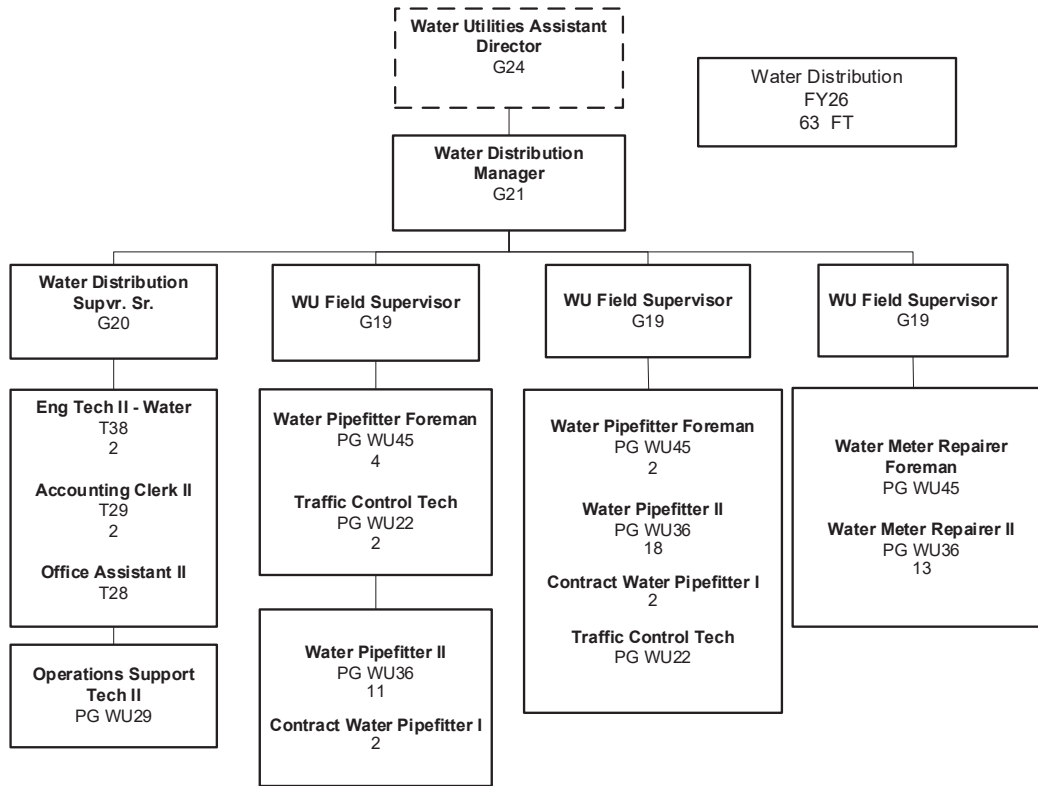


Figure 200: Water Distribution Table of Organization

Water – Distribution – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Water Distribution Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Water Distribution Supervisor Sr.	1	1	1	G20	\$81,215.00 - \$121,822.51
Water Utilities Field Supervisor	3	3	3	G20	\$81,215.00 - \$121,822.51
Engineering Technician II - Water	2	2	2	T38	\$72,516.09 - \$106,533.18
Water Meter Repairer Foreman	1	1	1	WU45	\$62,329.13 - \$79,545.08
Water Utilities Pipefitter Foreman	6	6	6	WU45	\$62,329.13 - \$79,545.08
Water Meter Repairer II	13	13	13	WU36	\$50,020.76 - \$63,851.28
Water Utilities Pipefitter II	29	29	29	WU36	\$50,020.76 - \$63,851.28
Accounting Clerk II	2	2	2	T29	\$46,743.48 - \$68,669.53
Office Assistant II	1	1	1	T28	\$44,518.68 - \$65,399.09
Operations Support Technician II	1	1	1	WU29	\$42,173.85 - \$53,826.10
Traffic Control Technician	3	3	3	WU22	\$35,560.40 - \$45,370.43
TOTAL FULL TIME EMPLOYEES	63	63	63		
TOTAL FULL TIME EMPLOYEES	63	63	63		

Figure 201: Water Distribution Positions

Water – Engineering – Table of Organization

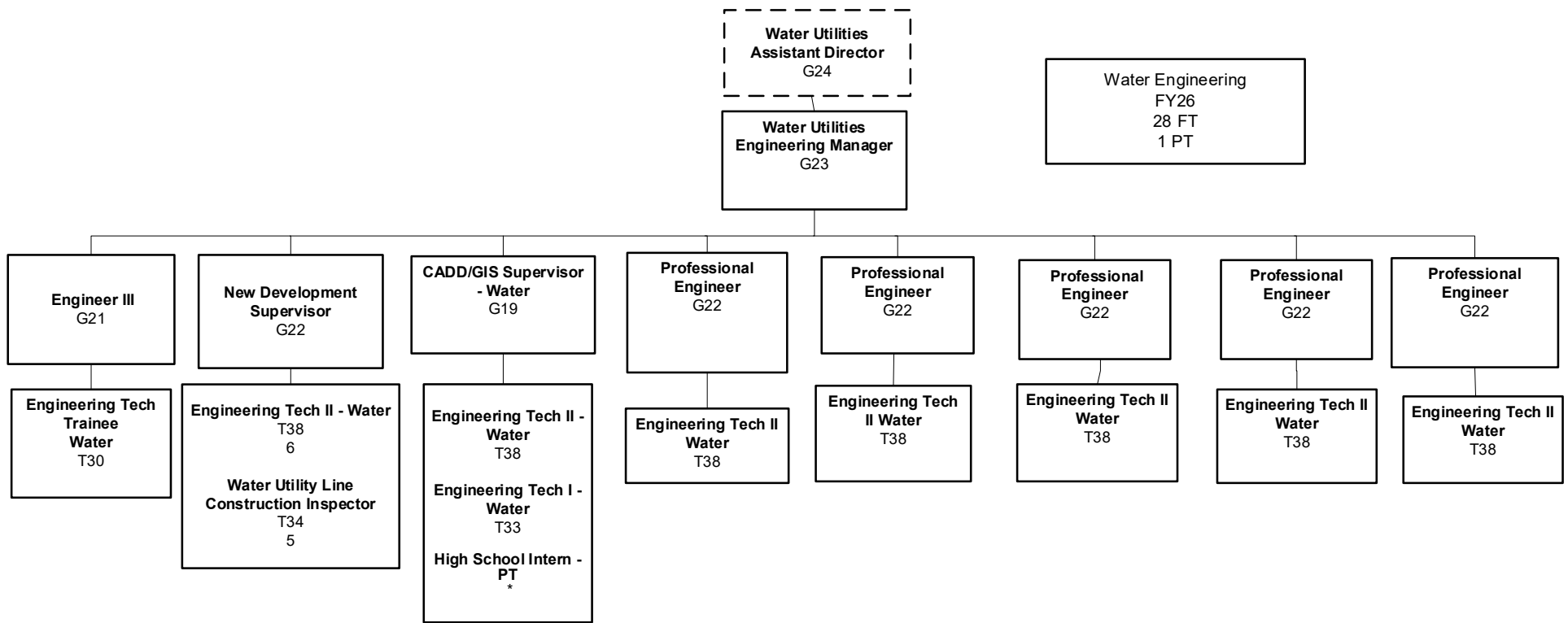


Figure 202: Water Engineering Table of Organization

Water – Engineering – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
WU Engineering Manager	1	1	1	G23	\$106,301.66 - \$170,082.22
New Development Supervisor	1	1	1	G22	\$98,269.32 - \$147,404.51
Professional Engineer - Water	5	5	5	G22	\$98,269.32 - \$147,404.51
Engineer III - Water	1	1	1	G21	\$89,335.64 - \$134,004.00
CADD/GIS Supervisor - Water	1	1	1	G19	\$73,832.02 - \$110,748.03
Engineering Technician II - Water	12	12	12	T38	\$72,516.09 - \$106,533.18
WU Line Construction Inspector	5	5	5	T34	\$59,658.32 - \$87,642.82
Engineering Technician I - Water	1	1	1	T33	\$56,817.55 - \$83,469.96
Engineering Technician Trainee - Water	1	1	1	T30	\$49,082.43 - \$72,104.73
Office Assistant II	2	2	0	T28	\$44,518.68 - \$65,399.09
TOTAL FULL TIME EMPLOYEES	30	30	28		
College Intern	1	1	1	*	
TOTAL PART TIME EMPLOYEES	1	1	1		
TOTAL FULL TIME EMPLOYEES	30	30	28		
TOTAL PART TIME EMPLOYEES	1	1	1		

Figure 203: Water Engineering Positions

Water – Production – Table of Organization

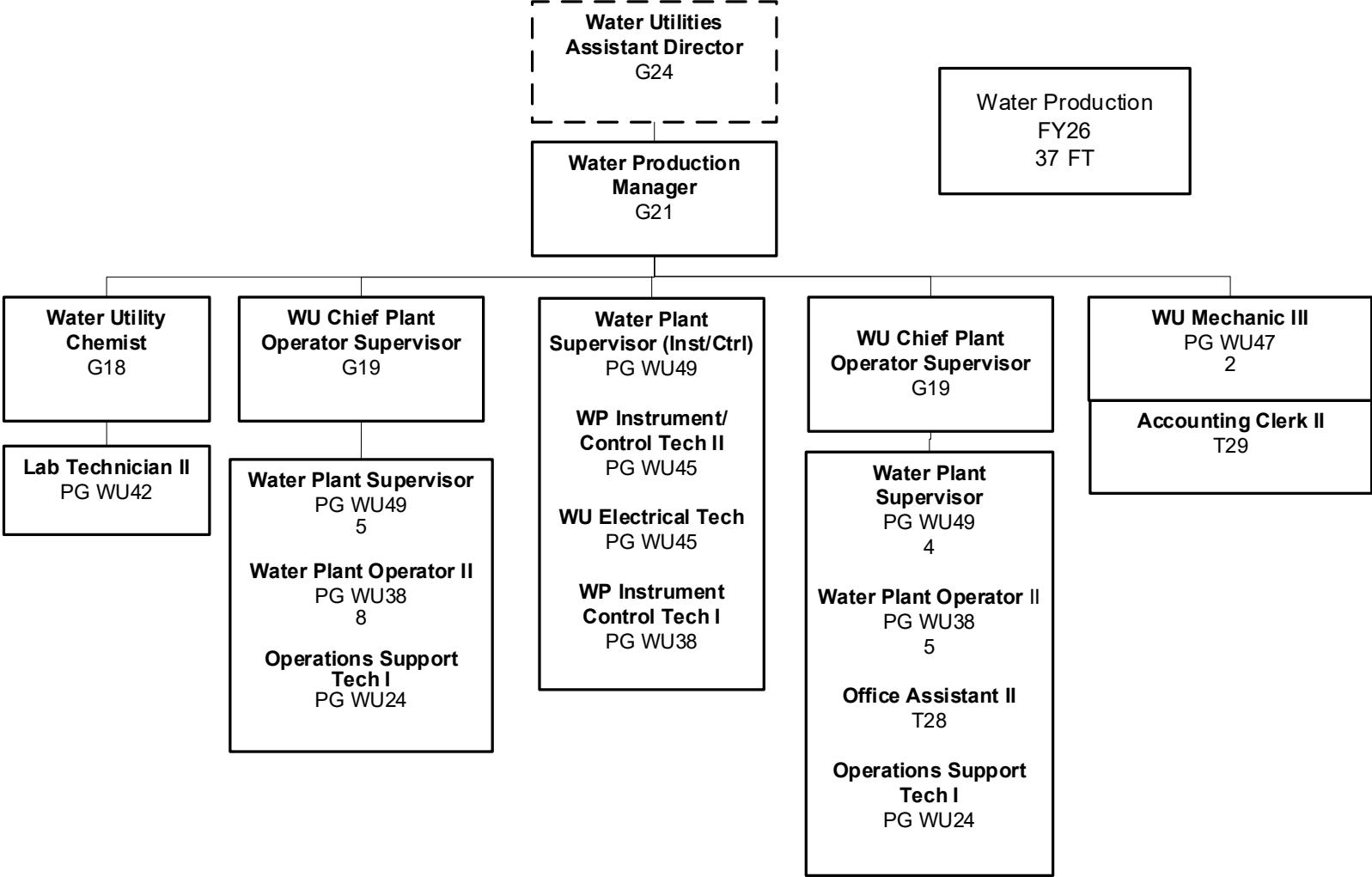


Figure 204: Water Production Table of Organization

Water – Production – Positions

Personnel	FY25 Adopted	FY25 Revised	FY26 Adopted	PG	Salary Range
Water Production Manager	1	1	1	G21	\$89,335.64 - \$134,004.00
Water Control Systems Program Supervisor	1	1	0	G20	\$81,215.00 - \$121,822.51
WU Chief Plant Operator Supervisor	2	2	2	G19	\$73,832.02 - \$110,748.03
Water Plant Supervisor	10	10	10	WU49	\$68,706.37 - \$87,706.92
Computer Applications Analyst	1	1	0	G18	\$67,119.92 - \$100,680.42
Water Utility Chemist	1	1	1	G18	\$67,119.92 - \$100,680.42
Water Utilities Mechanic III	2	2	2	WU47	\$65,452.15 - \$83,507.90
Water Plant Instrument/Control Technician II	1	1	1	WU45	\$62,329.13 - \$79,545.08
WU Electrical Technician	1	1	1	WU45	\$62,329.13 - \$79,545.08
Laboratory Technician II	1	1	1	WU42	\$57,920.17 - \$73,902.66
Water Plant Instrument/Control Technician I	1	1	1	WU38	\$52,513.92 - \$67,026.77
Water Plant Operator II	13	13	13	WU38	\$52,513.92 - \$67,026.77
Accounting Clerk II	1	1	1	T29	\$46,743.48 - \$68,669.53
Office Assistant II	1	1	1	T28	\$44,518.68 - \$65,399.09
Operations Support Technician I	2	2	2	WU24	\$37,318.74 - \$47,632.58
TOTAL FULL TIME EMPLOYEES	39	39	37		
TOTAL FULL TIME EMPLOYEES	39	39	37		

Figure 205: Water Production Positions

Water Utility - Budget Summary

Expenses

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Wastewater Utility</i>	\$51,259,664	\$57,960,175	\$56,202,788	\$48,617,806
<i>Water Utility</i>	\$ 41,544,104	\$54,722,147	\$ 46,537,336	\$42,676,272

Figure 206: Water Utility Budget Summary - Expenses

Revenues

<i>Fund</i>	FY24	FY25 Revised	FY25 Forecast	FY26 Approved
<i>Wastewater Utility</i>	\$51,259,664	\$57,960,175	\$56,202,788	\$48,617,806
<i>Water Utility</i>	\$ 41,544,104	\$54,722,147	\$ 46,112,586	\$42,187,735

Figure 207: Water Utility Budget Summary - Revenues

Water Utility – Performance Management

Water Utilities Key Success Indicators (KSIs) Linked to City Goals



[Infrastructure](#)



[Economic Development](#)



[Public Safety](#)



[Culture](#)

KSI Measure	Goal Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	Chart	FY2026 Target
Boil water notices (per 1,000 customers)	Infrastructure 2 Culture 4	FY Quarterly	1.27	1.52	1.53	Chart 91	0.69 or <
Water demand ratio to permitted capacity	Infrastructure 2 Culture 4	FY Quarterly	0.70428142	0.6574	0.6889	Chart 92	0.5 or <
Wastewater demand ratio to permitted capacity	Infrastructure 2 Culture 4	FY Quarterly	0.66685534	0.8298	0.6987	Chart 93	0.5 or <

Figure 208: Water Utilities – Key Success Indicators

Department Objectives – Water Utilities

1. To provide an adequate amount of potable water for domestic use and fire protection services while meeting or exceeding required governmental guidelines at a cost competitive with comparable communities throughout the state.
2. To provide customers in the City of Lakeland's service territory with a sufficient sewage collection and treatment system to treat and dispose of all wastewater and residual products

Water Utilities Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposed
Water						
Water losses (% of total)	1	Quarterly	7.91%	8.1%	8.35%	< 9.00%
Distribution cost \$ per 1,000 gallons	1	Annually	\$1.16	\$1.38	\$1.30	\$1.33
Average Daily Flow (ADF) 12 month rolling (millions of gallons per day)	1	Quarterly	24.221	24.214	25,172	25.68
Peak Daily Flow (PDF)	1	Quarterly	30.14	32.85	31.745	32.38
Total Water treated (millions of gallons)	1	Quarterly	8840.82	8862.16	9187.83	9,371.59
Treatment cost \$ per 1,000 gallons	1	Annually	\$1.71	\$1.76	\$1.77	\$1.81
Cost of Service \$ per 1,000 gallons	1	Annually	\$4.39	\$4.60	\$5.05	\$5.15
Wastewater						
Number of spills (count)	2	Quarterly	7	14	19	0
Cost of Collection \$ per 1,000 gallons	2	Annually	\$2.11	\$2.44	\$2.18	\$2.22
12 month rolling Average Daily Flow (millions of gallons)	2	Quarterly	13.5	14.01	14.67	14.96
Peak Daily Flow (PDF) (millions of gallons)	2	Quarterly	21.98	62.57	34.86	35.56
Wastewater Treated Total	2	Quarterly	4928.45	5,128.48	5,354.68	5,461.77
Cost of Treatment \$ per 1,000 gallons	2	Annually	\$3.05	\$3.21	\$3.10	\$3.16
Cost of Service \$ per 1,000 gallons	2	Annually	\$8.60	\$10.12	\$10.19	\$10.39
Reuse Daily Average (millions of gallons per day)	2	Annually	5.02	5.35	5.44	5.55
Population Served	2	Annually	118,688	121,284	124,147	126,630

Figure 209: Water Utilities Performance Measures

Water Utilities – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- Add Water Utilities Assistant Director
- Eliminated Accounting Clerk position
- Add (2) Pump Station Operators

Service

- Fluoride discontinued / voted out by City Commission on 3/3/2025 and voted out by the state on 4/16/2025 through SB 700.

ACCOMPLISHMENTS

- Drinking Water C License - Andrew Stanton 12/30/24 and Daniel Guthart 1/3/25
- 2024 WaterSense Excellence in Education and Outreach Award
- Adoption of new Land Development Code irrigation standards that align with Florida Water Star
- Custer Rd 2" WM Extension – New WM extension for to serve customers on Custer Rd.
- E Lake Parker AC Replacement – 6" AC replacement completed due to failing pipeline.
- Josephine St Sidewalk – Meter and service adjustments completed to mitigate conflicts with PW sidewalk project.
- Parker Rd 2" WM – New WM extension for to serve customers on Parker Rd.
- Stonewood Subdivision Drainage – Service adjustments for County drainage project.
- US 92 (Gary to Combee) – 12" WM adjustment to mitigate conflicts with FDOT project.
- US 98 3rd St to 4th St – 2" WM adjustment to mitigate conflicts with FDOT project.
- Western Trunk – Completed Pipeline Design
- Polk County-Bartow-Lakeland Interconnect – Construction Complete
- TB Williams Filter Coating – Construction Complete
- Fairway Av. PC drainage improv - installed new 6" WM
- Sylvester Rd. Sidewalk Project / 6" AC WM replacement. – Completed the design work
- DraneField Rd. FDOT project – 12" WM relocation - installed, waiting on agency reimbursement
- Pipkin Rd Widening – Water & Wastewater piping complete and in service
- SW Pump Station Flow Reversal – Construction Completed
- Central Avenue (Ft. Frasier Trail) WM replacement – Design Complete, awaiting construction
- Call Stewart Rd. 812' of 2" HDPE water main installed.
- 7Th St. Sidewalk Construction. 2" water main adjustment
- Tanglewood MHP Master Meter Conversion. Installed 15 new water meters
- 5th St. and Kathleen Rd. Water Main Replacement – Design Complete, awaiting construction
- Record Drawing Checklist revised and published to Website

Water Utilities – Changes, Accomplishments, and Efficiencies

- Standby Generator specs revised and published to Website
- Lift Station Details revised and published to Website
- East Lake Parker 6" AC replacement
- Chestnut Rd sidewalk improvement – PH 1
- Modifications to Water Distribution facility stairwell
- Drane Field Rd. Roundabout – 12" W.M. adjustment
- Custer Rd – 2" water line extension
- West Pipkin Rd Widening Project
- US 92 Resurfacing (Gary Rd. to Combee Rd.) Adjust existing water mains
- Redwood Av. 6" AC Replacement
- Chabett Av. – Upgrade to 6" WM and provide fire protection
- Northside WAS-RAS Upgrade - Northside Wastewater Treatment Facility has been operating since 1988. Over the years as technology has advanced this facility has been upgraded to make operating the facility more efficient. The manual valves have been replaced and automated valves that are used to waste biosolids from the facility for disposal installed. Removing biosolids that treat the wastewater is critical as they are continuously reproducing. Keeping these microorganisms at a consistent level ensures that the wastewater is being treated effectively and efficiently. The return activated sludge and waste activated sludge can now be seen on Scada and can be scheduled to open and close on a set schedule. This allows for the biosolids to be reduced throughout the day evenly and not in batches. This allows for an increase in quantity of biosolids leaving the treatment plant efficiently. Photos in exhibits A.
- Northside Aeration Basin Grit Removal - Basin #4 was removed from service for inspection and cleaning. When this tank was drained there was approximately 3 feet of grit left in the tank that needed to be removed. Contractors were contacted to get quotes for the removal and disposal. When the quotes came in it was going to cost up to \$350,000 for contractors to do this work. After discussing this with the Treatment team, a plan was made to complete this task internally with operators and grounds maintenance crew. A skid steer was borrowed from Lakeland Electric and conveyors were rented to handle the transport of grit over the walls of the tank and into dump trailers. The material was consolidated by the operators to speed up the process of loading the grit into the dump trailers and speed up the removal process. This process costs approximately \$121,000 dollars for the tank to be cleaned internally saving the City \$229,000 dollars. Employees developed a plan and implemented to complete the cleaning of debris from the aeration basin.
- 8,736 visitors through park gates at Se7en Wetlands.
- Se7en Wetlands volunteers donated 205.35 hours, which is equivalent to \$7,776.55 of donated time based on the standard rate of pay equivalents for volunteers in Florida.
- 744.68 hours of contact with 964 individuals through on-site and off-site education and outreach activities at Se7en Wetlands.
- Partnership with Mulberry High School JROTC and Cross-Country team and Se7en Wetlands.
- Partnership with the University of South Florida on two research projects: 1. Rapid Deployment of Biochar Filter Barriers for Nutrients Recovery. 2. Emerging Contaminants in Wastewater: Baseline Assessment of Microplastics in Se7en Wetlands
- Completed Maintenance Dredging of Cells 3 and 5.
- Began work on the Se7en Wetlands Trails Completion project with Rodda Construction.

Water Utilities – Changes, Accomplishments, and Efficiencies

- Began work on the Control Structure Gates Replacement Feasibility Evaluation with Geosyntec.
- Began work on the design of the Lakeland Water Education Center under FDEP grant L2304.
- Catastrophic failure of Williams Sludge Thickener Pipe Column and Rake. Production Maintenance and Instrument & Control Group was responsible for the successful repair of the sludge thickener pipe column, rake, torque switch and indicator. This was a critical maintenance task that directly improved the plant's efficiency and operational reliability. The work required a high level of technical skill, coordination, and commitment to safety, especially given the complexity of the rake mechanism and work conditions. Thanks to the team's dedication, the repair was completed within a couple of months with no safety incidents.
- Filter Rehab project involved removing and replacing dual media which consists of planning, procurement, safe removal of old media, inspection of underdrain system, installation of new media, backwashing and post installation testing/bacteriological tests. This project was completed with outside contractors and involved City of Lakeland personnel from May 2024 to March 2025.

OPERATION EFFICIENCIES

- 122 Hydrant Flow Tests Ordered and performed
- Revised Hydraulic Feasibility and Hydraulic Review Process and added flowchart for Developers
- 205 new projects received; 127 completed
- 508 Water & Wastewater tests witnessed
- 4,323 Water & Wastewater daily inspections completed (not including IVR requests)
- 1,018 IVR inspections performed (City & County)
- 1,055 e-Plan project reviews completed
- Began work on installing SCADA systems on Control Structure 6 and 9 to provide real time water quality data.
- Purchased a mini excavator which has been used for routine maintenance and special projects throughout the wetland. This has been a cost saving since staff are no longer dependent on rentals or outside contractors for these mini excavator purposes. The value of the projects completed is more than the cost of the equipment.

FISCAL EFFICIENCIES

- Purchased 8 X 12 directional boring machine. Instead of open cutting a roadway to make repairs to a failing customer's service lines, we are boring under the roadway and installing a new service line. This has saved the City at least \$1,500 to \$2,000 per location for not having to perform roadway restoration. In addition, the new service line eliminates the likelihood of having to go back out to a location for many years to repair a failing service line.
- Spent \$302,222 through the FDEP Trails grant which will be partially reimbursed upon completion of the project.

REVENUE AND EXPENDITURE SUMMARY

GENERAL FUND

	FY24 Actual	FY25 Revised Budget	FY25 Forecast	FY26 Proposed Budget
Personnel				
Salaries and Wages	78,240,257	92,298,159	88,107,630	96,975,215
Fringe Benefits	22,295,597	29,215,341	25,602,093	30,851,607
Total Personnel	<u>100,535,854</u>	<u>121,513,500</u>	<u>113,709,723</u>	<u>127,826,822</u>
Non-Personnel				
Utilities	7,873,460	7,410,083	7,382,260	7,281,504
Professional and Contractual	2,654,890	3,146,632	3,061,623	2,861,215
Insurance and Fixed Charges	5,044,250	5,412,877	4,644,689	4,640,795
Grants and Aid	251,153	273,548	268,548	266,048
Arts and Cultural	517,890	620,588	620,550	375,000
Fuel and Purchased Power	19,634	19,000	19,000	20,000
Internal Service Charges	22,398,695	24,190,106	22,836,452	24,470,891
All Other Operations & Maintenance	11,970,845	15,180,974	14,550,385	13,874,886
Debt Service	1,810,688	1,535,141	1,535,141	575,125
Capital Outlay	1,600,951	1,856,024	1,851,939	346,653
Maintenance and Special Projects	9,398,163	19,944,664	21,229,245	13,216,419
Total Non-Personnel	<u>63,540,621</u>	<u>79,589,637</u>	<u>77,999,832</u>	<u>67,928,536</u>
Total Expenditures	<u>164,076,475</u>	<u>201,103,137</u>	<u>191,709,555</u>	<u>195,755,358</u>
Transfers				
Cost Allocations and Recoveries	(11,172,547)	(12,167,617)	(12,079,288)	(12,478,420)
Transfers In	51,213,623	52,713,097	52,711,777	53,356,733
Transfers Out	6,911,255	5,506,281	5,506,281	6,274,740
Net Transfers	<u>55,474,914</u>	<u>59,374,433</u>	<u>59,284,784</u>	<u>59,560,413</u>
Revenue Sources				
Taxes	74,388,156	76,407,081	77,709,637	81,211,417
License and Permits	1,625,551	1,872,590	1,651,378	1,682,425
Intergovernmental Revenues	17,173,187	17,243,828	17,086,562	15,929,770
Charges for Services	14,113,119	14,648,627	15,504,017	13,114,249
Interest Income	5,894,299	2,227,305	3,950,501	2,379,470
Fines and Forfeits	3,887,667	3,007,506	3,471,340	4,082,000
All Other Revenue	3,117,551	3,154,308	3,666,326	4,572,244
Total Revenue	<u>120,199,531</u>	<u>118,561,245</u>	<u>123,039,761</u>	<u>122,971,575</u>
Funding to be Provided	<u>(11,597,970)</u>	<u>23,167,459</u>	<u>9,385,010</u>	<u>13,223,370</u>

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
TAXES				
Franchise Fees	397,764	394,000	401,172	443,650
Property Taxes	55,881,984	58,180,965	58,934,682	62,014,288
Utility Taxes	18,108,409	17,832,116	18,373,783	18,753,479
LICENSES & PERMITS				
Business Tax Licenses	1,625,551	1,872,590	1,651,378	1,682,425
INTERGOVERNMENTAL REVENUES				
Federal Grants	62,323	11,500	11,500	11,500
Local Grants	48,412	50,000	35,750	50,000
State Grants	798,293	1,193,229	1,218,394	545,987
County Shared Revenues	1,332,492	1,300,000	1,268,035	1,172,700
State Shared Revenues	14,931,667	14,689,099	14,552,883	14,149,583
CHARGES FOR SERVICES				
General Government Charges for Services	372,136	365,834	396,535	389,390
Public Safety Charges for Services	3,295,062	3,718,412	3,960,459	2,271,612
Other Physical Environment Charges for Services	60,772	259,328	234,000	239,900
Cemetery Charges for Services	973,851	965,943	930,746	856,435
Transportation Charges for Services	30,760	25,500	23,323	18,230
Libraries Charges for Services			50	50
Parks & Recreation Activities Charges for Services	1,060,890	1,008,068	1,106,799	944,200
Golf Course Charges for Services	2,203,474	2,408,853	2,347,698	2,369,493
Special Facilities - Stadiums	469,101	386,600	487,725	473,600
Special Facilities - Buildings	512,757	484,930	524,429	404,781
Special Facilities - RP Funding Center	4,908,050	4,907,409	5,294,853	5,054,633
Special Facilities - Other	95,031	117,750	97,400	91,925
FINES AND FORFEITS				
Court Cases	835,059	665,986	414,921	392,600
Library Fines	2,920	1,500	2,900	3,000
Violations of Local Ordinances	3,008,954	2,315,000	3,040,359	3,685,300
Other Miscellaneous Fines and Forfeits	40,734	25,020	13,160	1,100

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
MISCELLANEOUS REVENUE				
Interest Earnings	5,894,299	2,227,305	3,950,501	2,379,470
Contributions and Donations	129,119	196,565	220,808	20,000
Other Miscellaneous Revenue	(205,402)	1,228,606	1,239,057	3,414,332
Reimbursements	1,055,591	526,889	836,949	287,800
Rents and Royalties	535,102	450,479	498,446	458,815
Sale of Fixed Assets	52,731	7,900	82,240	27,700
Transfer from Trust Funds	48,411	107,831	107,831	148,597
Transfer from Impact Fees	428,173	210,000	252,996	215,000
Transfer from Internal Loan Fund		426,038	427,999	
Increase in Obligations Under Capital Leases	1,073,825			
NON-OPERATING REVENUES				
Transfers In	50,213,623	52,713,097	52,711,777	53,356,733
PRIOR YEAR SURPLUS	(11,597,970)	23,167,459	9,385,010	13,223,370
TOTAL REVENUES	<u>159,815,183</u>	<u>194,441,801</u>	<u>185,136,548</u>	<u>189,551,678</u>

GENERAL FUND EXPENSES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
City Commission	149,307	216,638	221,266	204,161
Office of the City Manager	718,798	2,632,003	2,549,791	680,211
Office of Innovation & Strategy	291,835	312,275	229,511	321,467
Information Security	285			
Communications Department	743,587	679,412	598,303	741,925
Legal Department	231,514	648,121	527,714	633,557
Retirement Services	254,148	298,188	244,224	240,408
Internal Auditor	42,236	143,089	133,813	119,684
Human Resources:				
Office of the Human Resources Director	160,939	310,277	246,926	370,747
Employment Services	898,793	1,097,411	853,136	974,134
Engagement and Development	544,287	861,603	665,604	663,361
Policy and Labor Relations	70,214	89,708	139,332	154,650
Risk Management Office	1,030,136	3,057,553	2,800,325	1,301,045
Community and Economic Development:				
Planning	2,827,504	5,560,369	5,496,936	3,658,274
Code Enforcement	1,454,688	1,652,449	1,517,627	1,704,189
Building Inspection	(5,701)		(13,290)	
Business Tax Office	217,741	216,098	203,443	218,383
Finance Department:				
Central Accounting	1,459,779	1,598,735	1,401,879	1,713,384
City Treasurer	23,035	47,153	13,183	55,717
Finance - Customer Billing	24,984	93,169	77,407	81,405
City Clerk / Records Retention	753,852	594,853	571,536	891,075
Fire Department	27,098,415	31,385,195	30,015,876	32,809,372
Police Department	55,419,161	65,073,490	67,699,385	66,218,237
Public Works:				
Traffic Operations	2,104,075	2,613,206	2,410,396	2,613,500
Office Of The Public Works Director	1,606,716	1,585,527	1,560,054	1,582,745
Engineering	1,655,161	2,111,259	1,875,766	2,313,284
Public Works Construction & Maintenance	3,898,481	4,712,069	3,316,053	5,000,001

GENERAL FUND EXPENSES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Parks, Recreation & Cultural Arts:				
Office Of Parks, Recreation & Cultural Arts Director	731,610	930,722	747,361	827,911
Parks	13,182,939	15,742,472	14,308,922	17,948,603
Recreation	7,016,138	8,225,977	7,465,852	9,198,008
Cleveland Heights Course	2,807,392	3,626,500	3,374,732	2,918,415
Libraries	3,473,236	4,594,728	4,370,570	3,809,456
Larry R. Jackson Branch Library	696,098	784,119	736,600	772,362
Cemeteries	1,396,421	1,525,133	1,491,276	1,537,562
RP Funding Center	5,727,908	6,718,131	6,005,838	6,933,086
Non-Departmental	21,245,495	24,704,169	21,279,201	20,341,359
TOTAL EXPENSES	159,815,183	194,441,801	185,136,548	189,551,678

GENERAL FUND REVENUES

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GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
LICENSE AND PERMITS				
BUSINESS TAX LICENSE				
Occupational License Tax	1,590,721	1,850,000	1,600,000	1,640,000
Penalties-Occupational License	34,805	22,390	51,353	42,400
Transfer & Dup Fees-Occupational License	25	200	25	25
	<u>1,625,551</u>	<u>1,872,590</u>	<u>1,651,378</u>	<u>1,682,425</u>
TOTAL LICENSE AND PERMITS	<u>1,625,551</u>	<u>1,872,590</u>	<u>1,651,378</u>	<u>1,682,425</u>
INTERGOVERNMENTAL REVENUE				
STATE REVENUE SHARING				
Alcoholic Beverage License Tax	129,196	124,390	120,363	122,770
11 Cent Cigarette Tax	4,732,375	4,852,681	4,374,820	4,389,035
Mobile Home License Fees	283,394	304,510	290,697	364,310
Local Government Half-Cent Sales Tax	9,570,235	9,331,018	9,688,503	9,192,968
Firefighters Compensation Tax	78,635	76,500	78,500	80,500
Opioid Settlement	137,832			
	<u>14,931,667</u>	<u>14,689,099</u>	<u>14,552,883</u>	<u>14,149,583</u>
OTHER LOCAL UNITS REVENUE SHARING				
County Occupation License Tax	93,476	100,000	94,000	96,400
County-Wide Library Revenues	<u>1,239,016</u>	<u>1,200,000</u>	<u>1,174,035</u>	<u>1,076,300</u>
	<u>1,332,492</u>	<u>1,300,000</u>	<u>1,268,035</u>	<u>1,172,700</u>
FEDERAL GRANTS				
DOJ-Justice Assistance Grant	34,314			
Department of Health Child Care Food Program	7,079	11,500	11,500	11,500
Hurricane Idalia Recovery	11,131			
Hurricane Idalia Recovery-Suwannee County	5,143			
Mutual Aid - TS Debbie - Suwannee County	4,656			
	<u>62,323</u>	<u>11,500</u>	<u>11,500</u>	<u>11,500</u>
STATE GRANTS				
FDOT-Hwy Lighting & Traffic Signal Maint. Agreements	545,987	545,987	571,152	545,987
FOAG Victim Assistance (VOCA)	140,064	162,000	162,000	
FDLE-Byrne Grant	10,000	20,740	20,740	
DOJ-Justice Assistance Grant		51,745	51,745	
State Assistance Fentanyl Eradication	84,014	200,986	200,986	
SAFE Grant Award # TM-18-0278	18,228	86,772	86,772	
FDLE - Drone Replacement Program		124,999	124,999	
	<u>798,293</u>	<u>1,193,229</u>	<u>1,218,394</u>	<u>545,987</u>

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
LOCAL GRANTS				
PCCVB-Reimbursable Expenses	35,733	50,000	35,750	50,000
SWFWMD WISE Grant - Turf Wireless Weather Station	2,679			
Fire Safety Education	10,000			
	48,412	50,000	35,750	50,000
TOTAL INTERGOVERNMENTAL	17,173,187	17,243,828	17,086,562	15,929,770
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
Zoning & Subdivision Fees	165,003	110,000	165,000	169,100
Sales- Maps & Publication	5		120	
Certification Copying Research Fees	1,577	4,314	1,000	1,260
County Impact Fees-Administration	1,789	1,450	2,195	1,800
Garnishment Fees	5,102	5,890	4,554	4,800
School Impact Fees Admin. Charges	25,034	35,000	39,804	35,000
Fire Union Dues Administration Fees		140		
Zoning Verification Letters	840	2,500	1,000	1,000
Special Assessment/Application Fees/All other	3,580	5,850	3,400	3,500
UWUA Union Dues Administration Fees		550		
Payoff Request Fee	97,025	114,000	98,090	100,500
Transportation Impact Fee Admin Fee	15,579	14,000	19,200	16,000
Chauffeurs Permits	152	640	152	230
Site and Concept Plan Review Fees	37,983	55,000	38,000	39,000
Driveway Permit Fee	18,390	16,500	22,300	16,500
Public Records Request Fees	77		1,720	700
	372,136	365,834	396,535	389,390
PUBLIC SAFETY				
Police Services Reimbursement	2,747,084	2,978,262	3,299,025	1,700,272
Court Witness Fees	171	150	155	140
Other Public Safety Charges	134,576	128,000	136,172	147,300
Permitted Fire Inspections	130,377	217,000	211,075	133,900
One Time Fire Permits Fee	98,931	120,000	113,050	101,400
Construction Plan Review Fee	183,924	275,000	200,982	188,600
	3,295,062	3,718,412	3,960,459	2,271,612
OTHER PHYSICAL ENVIRONMENT				
Lot Clearing Prior To Assessment	(52,497)	120,000	120,000	123,000
Lot Mowing & Clearing Assessments	3,932	6,700	4,000	4,100
Lot Mowing & Clearing-Interest	42,895	47,500	43,000	44,100
Demolition Of Bldgs-Prior	63,984	73,982	64,500	66,100
Demolition Of Bldgs-Assessments	2,458	11,146	2,500	2,600
	60,772	259,328	234,000	239,900

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
CEMETERY				
Opening Graves-Oakhill	155,937	153,090	166,906	165,000
Opening Graves-Roselawn	1,017	1,795	1,433	1,305
Opening Graves-Laurel Hill	3,109	3,444	2,660	1,800
All Other Revenues-Oakhill	52,097	63,000	41,162	34,500
All Other Revenues -Laurel Hill	496	462	460	375
Cemetery Lots-Oak Hill	620,033	577,531	578,650	503,000
All Other Revenues -Roselawn	852	621	475	315
Opening Graves-Oakhill-Overtime	123,085	159,000	132,000	143,000
Niche Engraving	17,225	7,000	7,000	7,140
	<u>973,851</u>	<u>965,943</u>	<u>930,746</u>	<u>856,435</u>
TRANSPORTATION				
Other Transportation Receipts	30,760	25,500	23,323	18,230
	<u>30,760</u>	<u>25,500</u>	<u>23,323</u>	<u>18,230</u>
CULTURE & RECREATION - LIBRARIES				
Library Non-Resident Fees			50	50
			<u>50</u>	<u>50</u>
PARKS AND RECREATION				
Recreation:				
Program Activity Fees	493,270	369,031	496,108	473,000
Swimming Pools	50,724	50,460	52,100	50,500
Swimming Classes		2,600		2,600
Tennis Court Fees	110	6,000	100	100
Tournament Fees	34,085	35,000	36,229	35,900
Recreation Fees	13,314			
Concessions-Contractual	481	300	770	475
Parade Entry Fee	6,000	5,600	6,240	5,500
Locker Rental	145	125	145	125
Weight Room Fees	93,504	68,000	93,519	77,500
Payroll Charges - Recreation	188,462	112,938	149,740	
Personal Trainer Facility Use Fees	12,660	11,100	12,980	12,300
Base Fee Surcharge	14,389	17,000	14,745	15,400
LCT Ticket Sales	3,860	4,000	4,008	4,000
Activity Card Fees	51,551	40,000	58,852	50,000
Parks & Rec - Discounts/Promotions	(131,235)		(100,000)	
	<u>831,320</u>	<u>722,154</u>	<u>825,536</u>	<u>727,400</u>
Parks:				
All Other Park & Rec Fees	140,905	144,600	140,100	161,000
Overtime Charges - Parks	193,670	129,814	158,520	
Proceeds from Swan Feeders	5,530	4,000	5,575	5,000
Field Maintenance Surcharge	20,699	7,500	77,068	50,800
	<u>360,804</u>	<u>285,914</u>	<u>381,263</u>	<u>216,800</u>

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Golf Course:				
Cart Fees	106,474	99,623	136,500	99,623
Green Fees	1,688,904	1,875,974	1,750,838	1,875,974
Range Fees		42,000		42,000
Membership Dues	88,700	89,000	126,470	89,000
Food Sales	44,956	36,000	49,400	36,000
Merchandise Sales	115,830	117,000	117,000	117,000
Greens Replacement Fee	48,859	39,360	48,900	
Golf Lessons	3,720	4,896	5,090	4,896
Golf Course Tournament Fees	106,032	105,000	113,500	105,000
	<u>2,203,474</u>	<u>2,408,853</u>	<u>2,347,698</u>	<u>2,369,493</u>
SPECIAL PARKS & RECREATION FACILITIES - STADIUMS				
Marchant Stadium Parking	307,552	241,600	307,500	308,000
Marchant Stadium-Training	161,549	145,000	180,225	165,600
	<u>469,101</u>	<u>386,600</u>	<u>487,725</u>	<u>473,600</u>
SPECIAL PARKS & RECREATION FACILITIES - BUILDINGS				
Lake Mirror Center	92,421	62,000	92,500	62,000
Lake Mirror Theater	728	730	894	800
Lake Mirror Loggia	6,911	6,900	7,279	6,900
Lake Mirror Glass Lounge		500		
Magnolia Building	136,797	150,000	136,750	100,000
Coleman-Bush Building-East	1,783	2,000	1,800	2,000
Coleman-Bush Building-West	59,697	50,000	60,000	50,000
Peggy Brown Building - Upstairs	50,849	50,000	50,900	30,000
Peggy Brown Building - Downstairs	721	500	725	721
Facility Rentals	60,917	53,600	61,850	58,360
Lake Crago Large Room	80,898	85,000	83,879	70,000
Lake Crago Activity Room Lg	12,391	12,000	14,785	15,000
Lake Crago Activity Room Sm	1,376	3,500	900	1,000
Lake Crago Education Amphitheater	6,010	6,000	10,367	6,000
Lake Crago Patio	1,259	2,200	1,800	2,000
	<u>512,757</u>	<u>484,930</u>	<u>524,429</u>	<u>404,781</u>

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PARKS & RECREATION FACILITIES - OTHER				
Lake Mirror Park Fees	20,871	27,000	20,800	20,000
Hollis Gardens Rentals	26,318	36,000	26,500	20,000
The Mirrors Pavilion	1,452	1,200	1,825	1,200
Common Ground Park-Pavilions	20,192	24,000	20,200	20,700
Railroad Pavilion	419	950	1,400	950
Lake Parker Park-Pavilions	25,611	28,000	25,600	28,000
Bowling Greens	563	100	575	575
Shuffleboard Club	105	200	500	500
Main St. Overlook Park		200		
Skate Park	(500)	100		
	95,031	117,750	97,400	91,925
SPECIAL RECREATION FACILITIES - RP FUNDING CENTER				
Conference Hall	287,477	313,110	280,000	322,503
Exhibit Hall	257,402	278,700	260,000	287,061
Arena	327,528	360,370	340,000	371,181
Theater	252,846	259,100	260,000	266,873
Catering	68,310	56,360	68,000	58,051
Beverage Sales	63,848	50,840	64,400	52,365
Program Sales	149,034	110,520	133,821	113,836
Set Up Charges	10,175	9,430	9,400	9,713
Forfeited Deposits	18,940	5,000	25,100	5,150
Facility Surcharge & Service Charge	253,405	160,000	255,000	164,800
Box Office Charges	4,747	2,000	2,300	2,060
Payroll Recovery - Other	1,323,070	1,393,590	1,325,500	1,435,398
All Other Fixed Revenue	121,199	56,510	229,665	58,205
State Sales Tax Collection Fee	545	560	600	577
Equipment Rental & Misc Supply	300,204	320,360	300,000	329,971
Telephone Charges-Equipment	34,857	37,858	40,000	38,994
Personal Food Service Recovery	172	190	200	196
Contract Labor Revenue	74,864	62,350	78,265	64,221
Piano Tuner	655	690	550	711
Advertising Charges	135,492	93,560	151,915	96,367
TM Ticket Commissions	8,940	10,000	9,000	10,300
Parkings	691,129	868,171	879,881	894,216
Energy and Utility Hookup	39,809	41,890	42,000	43,147
Packaging and Shipping	899	870	850	896
Over Sized Vehicle Parking	449	500	500	515
Overnight Parking	2,243	1,500	4,020	1,545
Pre-Paid Parking	215,747	170,000	215,000	175,100
Ticket Sales - Theatre	102,989	78,800	100,000	81,164
Ticket Sales - Arena	59,000	59,000	60,000	60,770

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Concessions	102,078	105,580	158,886	108,747
	4,908,050	4,907,409	5,294,853	5,054,633
TOTAL CHARGES FOR SERVICES	14,113,119	14,648,627	15,504,017	13,114,249
FINES AND FORFEITS				
Court Cases	347,589	295,000	340,000	348,500
Confiscated Cash-Statute 932	444,377	336,986	31,921	
Police Education	43,092	34,000	43,000	44,100
Library Fines	2,920	1,500	2,900	3,000
Code Enforcement Board	1,159,066	465,000	1,160,000	1,189,000
Bad Check Charges	303	560	260	300
Red Light Camera Citation Revenue	1,849,889	1,850,000	1,880,359	2,496,300
Tree Fines and Fees	30,400	11,400	12,900	800
Penalties on Assessments	10,031	13,060		
TOTAL FINES AND FORFEITS	3,887,667	3,007,506	3,471,340	4,082,000
MISCELLANEOUS REVENUES				
OTHER				
Scrap Sales	3,430	2,000	21,940	20,380
Insurance Proceeds - Workers Comp Claims	43,579	50,000	68,350	58,050
All Other Misc Revenue	(1,054,962)	268,372	227,832	226,540
Refund of Prior Year Expenses	49,389		25,748	
Commissions	591,986	609,586	618,595	2,828,962
Prior Years Revenue	(15)			
DC Plan Forfeitures	142,000	275,000	257,263	260,000
Cash Over And Short	162	48	204	
Credit Card Convenience Fees	14,355	18,000	14,500	14,900
Cancellation Fees	4,675	5,600	4,625	5,500
Transfer from Trust Funds	48,411	107,831	107,831	148,597
Transfer from Impact Fees	428,173	210,000	252,996	215,000
Transfer from Internal Loan Fund		426,038	427,999	
Increase in Obligations Under Capital Leases	1,073,825			
	1,345,007	1,972,475	2,027,883	3,777,929
SALES OF FIXED ASSETS				
Surplus Land Sales	43,681		55,079	
Proceeds from Sale of Easements & Right of Ways	9,050	7,900	27,161	27,700
	52,731	7,900	82,240	27,700

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
CONTRIBUTIONS & DONATIONS				
Program Activity Costs	2,982	700	10,312	
Tournament Costs	1,000			
Canine Training - Donations			500	
School Resource Officers - Donations		42	42	
Red White & Kaboom Celebration	23,226	20,000	23,345	20,000
LPD Explorer Program - Donations		500	500	
Lakeland Police Dept. - Donations	3,000			
Fire Academy	3,803			
Holly Jolly Jinglebell Jog	14,224	28,032	20,117	
LHCC Exhibits and Displays	1	666	90,800	
E-Sports at Coleman Bush	7,500		10,000	
Miscellaneous Contributions & Donations	73,384	146,625	65,192	
	129,119	196,565	220,808	20,000
REIMBURSEMENTS				
Damage Reimbursements		3,500	3,500	
All Other Reimbursements & Recoveries	200,987		132,776	
Miscellaneous Reimbursements	1,054			
Investigative Cost Reimbursement	180,589	165,004	180,000	184,500
Sun'N' Fun Reimbursements	199,933	96,000	235,381	103,300
Reimbursements / Loss Recovery	473,027	262,385	285,292	
	1,055,591	526,889	836,949	287,800
RENTS AND ROYALTIES				
PCC Lease Of Police Vehicles		1,500	1,500	1,500
Tower Space Rental	32,295	32,640	32,956	33,800
Rental Income	7,517	7,745	7,687	7,900
Buildings-Amtrak Lease	58,027	64,019	79,198	68,280
Magnolia Building - Garden Bistro	19,878	20,000	24,285	20,760
Alltel Tower Rent	74,364	62,772	84,057	62,772
Naming Rights & Non-event Sponsorships	259,542	255,000	255,000	255,000
Non-Utility Right of Way Use Permit	7,000	5,000	11,960	7,000
Building Leases - Other	2	2	2	2
Parking Leases	1,800	1,800	1,800	1,800
Lease Revenue	508,222			
Lease Revenue clearing	(630,693)			
Interest Revenue - Leases	197,148			
Leases - Land	1	1	1	1
	535,102	450,479	498,446	458,815

GENERAL FUND REVENUES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
INVESTMENT INCOME				
Interest On Investments	216			
Interest on Pooled Investments	4,771,262	2,089,605	3,789,800	2,215,370
Other Interest Revenue			615	
Interest From County	153,065	137,700	160,086	164,100
Market Value Restatement	969,756			
	5,894,299	2,227,305	3,950,501	2,379,470
TOTAL MISCELLANEOUS REVENUE	9,011,850	5,381,613	7,616,827	6,951,714
TRANSFERS FROM OTHER FUNDS				
Other Transfers:				
Transfer from Other Funds	1,000,000			
Transfer from Public Improvement Fund	3,826,622	4,570,262	4,570,262	4,500,000
Transfer from Fleet Mgmt Fund		3,087	3,087	3,087
Transfer from Purchasing & Stores		1,625	1,625	1,625
Transfer from WW Operations	4,995,743	5,106,912	5,106,252	5,208,152
Transfer from WW R&R	87,585	357,415	357,415	
Transfer from Parking System	66,903	68,603	68,603	70,263
Transfer from Lakeland Linder International Airport	513,750	526,952	526,952	545,528
Transfer from Solid Waste Management	1,710,418	1,750,750	1,750,750	1,785,643
Transfer from Water Operations	4,995,743	5,112,287	5,111,627	5,213,527
Transfer from Water R&R	87,585	357,415	357,415	
Transfer from Stormwater Utilities Fund		3,192	3,192	3,192
Transfer from Facilities Maintenance Fund		5,965	5,965	5,965
Transfer from Information Technology		13,629	13,629	13,629
Transfer from Electric Operations	33,394,344	34,289,383	34,289,383	35,416,628
Transfer from CRA	534,929	545,620	545,620	589,494
TOTAL TRANSFERS FROM OTHER FUNDS	51,213,623	52,713,097	52,711,777	53,356,733
SUB-TOTAL	171,413,153	171,274,342	175,751,538	176,328,308
PRIOR YEAR SURPLUS	(11,597,970)	23,167,459	9,385,010	13,223,370
TOTAL REVENUES	159,815,183	194,441,801	185,136,548	189,551,678

GENERAL FUND City Commission

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	355,175	383,330	390,272	388,491
UTILITIES				
Water Service	240	248	251	256
Electric Service	3,940	3,817	3,850	3,971
Wastewater Service	276	289	290	305
Solid Waste Service	400	401	397	457
Solid Waste Service - Recycling	37	37	37	67
	4,893	4,792	4,825	5,056
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	19,255	19,974	18,480	20,922
Intra-Departmental Charges - Telephone	6,023	6,343	6,343	7,250
Intra-Departmental Charges - Facilities	13,659	12,909	12,909	13,205
Intra-Departmental Charges - Janitorial	8,386	8,796	8,796	7,988
Intra-Departmental Charges - Training Ctr	54	52	52	55
Intra-Departmental Charges - IT Operations - Application Dev	7,748	6,153	6,153	8,053
Intra-Departmental Charges - IT Operations - Network Support	17,447	21,369	21,370	22,919
Intra-Departmental Charges - IT Operations - IT Security	5,115	7,908	7,908	8,697
	78,523	84,346	82,853	90,085
ALL OTHER O&M				
Contractual Services	11,080	11,530	11,530	11,761
Advertising		625	625	638
Printing & Photography	625	691	641	654
Postage & Mailing	854	1,637	1,637	1,670
Subscription & Membership	30,974	32,612	32,544	31,735
Travel	13,340	19,320	19,320	19,707
Training	99	460	510	520
All Other Sundry Charges	9,944	4,560	4,560	6,182
Expense Allowance	13,882	15,048	15,048	15,349
Office Supplies	1,404	3,718	3,718	3,792
Equipment - Noncapital	179	1,426	640	650
	82,382	91,627	90,773	92,658

GENERAL FUND

City Commission

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Youth Task Force		1,000	1,000	1,020
Community Engagement Taskforce		10,000	10,000	10,200
Sister Cities International	5,000	5,000	5,000	5,100
City Commission Retreat	26,236	15,000	15,000	15,300
Ridge League Meeting Expenses Project	16,568	26,322	26,322	26,849
Lakeland Leads	10,000	10,000	10,000	10,200
	<u>57,804</u>	<u>67,322</u>	<u>67,322</u>	<u>68,669</u>
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(5,726)	(5,530)	(5,530)	(5,762)
Cost Allocated - Purchasing	(5,726)	(5,530)	(5,530)	(5,762)
Cost Allocated - Solid Waste Management	(5,726)	(5,530)	(5,530)	(5,762)
Cost Allocated - Airport	(28,631)	(27,652)	(27,652)	(43,216)
Cost Allocated - Parking	(17,179)	(16,591)	(16,591)	(11,524)
Cost Allocated - Wastewater	(31,495)	(30,417)	(30,417)	(31,691)
Cost Allocated - Electric	(274,861)	(265,461)	(265,461)	(276,580)
Cost Allocated - Water	(31,495)	(30,417)	(30,417)	(31,691)
Cost Allocated - Stormwater Utility	(11,453)	(11,061)	(11,061)	(11,524)
Cost Allocated - Facilities Maintenance Fund	(5,726)	(5,530)	(5,530)	(5,762)
Cost Allocated - Information Technology	(5,726)	(5,530)	(5,530)	(5,762)
Cost Allocated - Building Inspection Fund	(5,726)	(5,530)	(5,530)	(5,762)
	<u>(429,470)</u>	<u>(414,779)</u>	<u>(414,779)</u>	<u>(440,798)</u>
GRAND TOTAL	<u>149,307</u>	<u>216,638</u>	<u>221,266</u>	<u>204,161</u>

GENERAL FUND City Manager

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,072,147	1,142,100	1,125,408	1,180,570
UTILITIES				
Water Service	394	406	412	420
Electric Service	5,672	5,495	5,542	5,717
Wastewater Service	397	416	417	438
Solid Waste Service	575	577	572	658
Solid Waste Service - Recycling	53	53	53	95
	7,092	6,947	6,996	7,328
INTER-CITY SERVICES				
Rental - Fleet Management			334	
Maintenance - Fleet Management			(168)	
Purchasing & Stores Service	20,894	842	842	996
Intra-Departmental Charges - PC & Network Support	14,056	12,229	13,098	15,158
Intra-Departmental Charges - Telephone	5,421	6,343	6,343	6,597
Intra-Departmental Charges - Radios	603			559
Intra-Departmental Charges - Facilities	20,509	19,381	19,381	19,827
Intra-Departmental Charges - Janitorial	12,592	13,206	13,206	11,994
Intra-Departmental Charges - Training Ctr	376	414	414	439
Intra-Departmental Charges - IT Operations - GIS	6,097			
Intra-Departmental Charges - IT Operations - Application Dev	14,198	13,848	13,848	47,051
Intra-Departmental Charges - IT Operations - Network Support	11,582	12,575	14,220	15,230
Intra-Departmental Charges - IT Operations - IT Security	3,863	4,867	5,475	5,357
	110,191	83,705	86,993	123,208
ALL OTHER O&M				
Contractual Services	16,974	23,129	20,000	20,000
Printing & Photography		700	360	1,400
Postage & Mailing	78	111	100	100
Subscription & Membership	8,422	8,542	8,200	8,200
Telephone Communications	3,384	3,272	3,272	3,385
Travel	11,542	30,413	29,000	29,000
Training	6,482	5,181	2,181	2,200
All Other Sundry Charges	2,205	1,261	1,200	1,200
Office Supplies	2,953	2,527	2,727	1,300
Equipment - Noncapital	278	300	300	
	52,318	75,436	67,340	66,785

GENERAL FUND City Manager

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Asst City Manager Recruitment Expenses		5,500	5,489	
Targeted Economic Opportunities	175,170	914,830	914,830	
Catalyst Site Evaluations		986,250	986,250	
Employee Engagement Survey		82,418	82,418	41,000
	175,170	1,988,998	1,988,987	41,000
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(11,585)	(12,968)	(12,968)	(13,778)
Cost Allocated - Purchasing	(23,171)	(25,937)	(25,937)	(27,556)
Cost Allocated - Solid Waste Management	(23,171)	(25,937)	(25,937)	(27,556)
Cost Allocated - Airport	(23,171)	(25,937)	(25,937)	(27,556)
Cost Allocated - Parking	(23,171)	(25,937)	(25,937)	(27,556)
Cost Allocated - Wastewater	(127,440)	(142,651)	(142,651)	(151,559)
Cost Allocated - Electric	(254,881)	(285,302)	(285,302)	(303,118)
Cost Allocated - Water	(127,440)	(142,651)	(142,651)	(151,559)
Cost Allocated - Stormwater Utility	(11,585)	(12,968)	(12,968)	(13,778)
Cost Allocated - Facilities Maintenance Fund	(23,171)	(25,937)	(25,937)	(27,556)
Cost Allocated - Information Technology	(34,756)	(38,905)	(38,905)	(41,334)
Cost Allocated - Building Inspection Fund	(11,585)	(12,968)	(12,968)	(13,778)
	(695,127)	(778,098)	(778,098)	(826,684)
EMERGENCY MANAGER				
PERSONAL SERVICES	29,438	144,608	90,692	132,018
INTER-CITY SERVICES				
Rental - Fleet Management		3,400	2,003	2,974
Gasoline - Fleet Management		1,200	550	750
Maintenance - Fleet Management		1,200	5,192	1,440
Intra-Departmental Charges - PC & Network Support		2,009		
Intra-Departmental Charges - Telephone	602	634		653
Intra-Departmental Charges - Radios	603	622	622	559
Intra-Departmental Charges - IT Operations - Network Support		1,644		
Intra-Departmental Charges - IT Operations - IT Security		608		664
	1,205	11,317	8,367	7,040

GENERAL FUND City Manager

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Printing & Photography		2,117	50	50
Subscription & Membership		2,117	300	300
Telephone Communications	564	1,016	1,016	1,050
Travel		2,117	2,117	2,117
Training		2,117	2,117	3,900
All Other Sundry Charges		1,408	1,408	1,450
Repair Of Motor Equipment		1,516	1,516	1,540
Equipment - Noncapital		6,773	6,773	6,900
	564	19,181	15,297	17,307
CAPITAL OUTLAY				
Equipment - Capital		5,292	5,292	5,300
		5,292	5,292	5,300
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(963)	(1,829)	(1,829)	(1,997)
Cost Allocated - Purchasing	(550)	(1,084)	(1,084)	(1,183)
Cost Allocated - Solid Waste Management	(2,268)	(4,540)	(4,540)	(4,955)
Cost Allocated - Airport	(791)	(1,694)	(1,694)	(1,849)
Cost Allocated - Parking	(172)	(339)	(339)	(370)
Cost Allocated - Wastewater	(3,506)	(6,911)	(6,911)	(7,544)
Cost Allocated - Electric	(14,161)	(27,915)	(27,915)	(30,470)
Cost Allocated - Water	(4,812)	(9,689)	(9,689)	(10,576)
Cost Allocated - Stormwater Utility	(963)	(1,897)	(1,897)	(2,071)
Cost Allocated - Facilities Maintenance Fund	(2,200)	(4,336)	(4,336)	(4,733)
Cost Allocated - Information Technology	(2,887)	(5,691)	(5,691)	(6,212)
Cost Allocated - Building Inspection Fund	(928)	(1,558)	(1,558)	(1,701)
	(34,200)	(67,483)	(67,483)	(73,661)
SUB-TOTAL	(2,993)	112,915	52,165	88,004
GRAND TOTAL	718,798	2,632,003	2,549,791	680,211

GENERAL FUND
Office of Innovation and Strategy

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	456,427	549,665	472,482	593,270
INSURANCES				
Insurance - Fire	308	339	169	186
	308	339	169	186
INTER-CITY SERVICES				
Purchasing & Stores Service	836	5,054	5,054	996
Intra-Departmental Charges - PC & Network Support	9,288	9,886	10,077	12,105
Lakeland Electric Charges	65,653	50,669	50,669	48,432
Intra-Departmental Charges - Telephone	4,216	4,440	4,440	4,350
Intra-Departmental Charges - Training Ctr	269	259	259	274
Intra-Departmental Charges - IT Operations - GIS	16,362	7,926	7,926	4,894
Intra-Departmental Charges - IT Operations - Application Dev	22,492	20,653	20,653	22,786
Intra-Departmental Charges - IT Operations - Network Support	9,395	11,507	12,329	14,104
Intra-Departmental Charges - IT Operations - IT Security	3,005	4,258	4,334	5,352
	131,515	114,652	115,741	113,293
ALL OTHER O&M				
Contractual Services	4,450	8,000	1,500	8,575
Printing & Photography	3,795	6,000	6,000	6,000
Subscription & Membership	819	8,469	8,469	8,074
Travel	38	5,000	5,000	5,000
Training	9,736	5,600	5,600	6,250
All Other Sundry Charges		220	220	100
Software License & Maintenance	14,000	14,310	14,310	14,300
Office Supplies	232	500	500	400
Equipment - Noncapital		250	250	250
	33,070	48,349	41,849	48,949

GENERAL FUND
Office of Innovation and Strategy

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(17,341)	(21,091)	(21,091)	(22,854)
Cost Allocated - Purchasing	(5,780)	(7,030)	(7,030)	(7,618)
Cost Allocated - Solid Waste Management	(30,810)	(37,472)	(37,472)	(40,604)
Cost Allocated - Airport	(12,081)	(14,693)	(14,693)	(15,922)
Cost Allocated - Parking	(12,081)	(14,693)	(14,693)	(15,922)
Cost Allocated - Wastewater	(30,810)	(37,472)	(37,472)	(40,604)
Cost Allocated - Electric	(125,147)	(152,207)	(152,207)	(164,932)
Cost Allocated - Water	(31,330)	(38,105)	(38,105)	(41,290)
Cost Allocated - Stormwater Utility	(11,561)	(14,061)	(14,061)	(15,236)
Cost Allocated - Facilities Maintenance Fund	(17,341)	(21,091)	(21,091)	(22,854)
Cost Allocated - Information Technology	(28,902)	(35,152)	(35,152)	(38,091)
Cost Allocated - Building Inspection Fund	(6,301)	(7,663)	(7,663)	(8,304)
	<u>(329,485)</u>	<u>(400,730)</u>	<u>(400,730)</u>	<u>(434,231)</u>
GRAND TOTAL	291,835	312,275	229,511	321,467

GENERAL FUND
Information Security

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
ALL OTHER O&M				
Software License & Maintenance	285			
	285			
GRAND TOTAL	285			

GENERAL FUND Communications

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	732,083	881,185	819,255	905,656
UTILITIES				
Water Service	204	210	212	216
Electric Service	4,189	4,058	4,093	4,222
Wastewater Service	293	307	308	323
Solid Waste Service	425	426	422	485
Solid Waste Service - Recycling	39	39	39	70
	5,151	5,040	5,074	5,316
INTER-CITY SERVICES				
Purchasing & Stores Service	12,536	6,739	6,739	2,989
Intra-Departmental Charges - PC & Network Support	18,746	20,706	17,978	19,392
Intra-Departmental Charges - Telephone	4,818	5,708	5,708	6,525
Intra-Departmental Charges - Radios	603	622	622	559
Intra-Departmental Charges - Facilities	13,659	12,909	12,909	13,205
Intra-Departmental Charges - Janitorial	8,386	8,796	8,796	7,988
Intra-Departmental Charges - Training Ctr	376	362	362	384
Intra-Departmental Charges - IT Operations - Application Dev	144,270	116,430	116,430	145,490
Intra-Departmental Charges - IT Operations - Network Support	18,293	24,081	21,822	24,045
Intra-Departmental Charges - IT Operations - IT Security	6,009	9,126	8,288	9,366
	227,696	205,479	199,654	229,943
ALL OTHER O&M				
Contractual Services	5,200	125	5,300	5,406
Printing & Photography	5,018	3,620	5,100	5,202
Postage & Mailing	340	12	250	250
Subscription & Membership	3,134		3,188	
Telephone Communications	2,297	3,450	3,450	3,519
Travel	5,186	777	5,610	
Training	1,500		1,500	1,500
All Other Sundry Charges	271	1,326	306	300
Software License & Maintenance	1,033			
Office Supplies	6,988	6,399	7,650	7,650
Equipment - Noncapital	10,300	21,227	12,765	15,000
Food Purchases	484	287	485	837
	41,751	37,223	45,604	39,664

GENERAL FUND Communications

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Employee Appreciation	20,000	20,400	20,400	50,000
Employee / City Manager Annual Meeting	4,636	29,252	13,179	
Web Re-Design		4,050	4,050	4,500
Citizens' Academy	1,829	1,530	1,530	1,550
Red White & Kaboom Celebration	25,407	26,260	26,260	26,000
Access Lakeland Newsletter	10,749	9,200	9,200	10,000
Web & Social Media Monitoring	25,750	36,521	30,825	44,000
	<u>88,370</u>	<u>127,213</u>	<u>105,444</u>	<u>136,050</u>
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(19,526)	(20,404)	(20,404)	(23,607)
Cost Allocated - Purchasing		(10,202)	(10,202)	(11,803)
Cost Allocated - Solid Waste Management	(69,414)	(72,535)	(72,535)	(83,922)
Cost Allocated - Airport	(19,819)	(182,018)	(182,018)	(106,230)
Cost Allocated - Parking	(10,056)	(20,404)	(20,404)	(35,410)
Cost Allocated - Wastewater	(49,888)	(61,211)	(61,211)	(70,820)
Cost Allocated - Electric	(83,472)	(87,225)	(87,225)	(89,115)
Cost Allocated - Water	(50,181)	(61,211)	(61,211)	(70,820)
Cost Allocated - Stormwater Utility	(9,763)	(20,404)	(20,404)	(35,410)
Cost Allocated - Facilities Maintenance Fund	(9,763)	(10,202)	(10,202)	(11,803)
Cost Allocated - Information Technology	(19,526)	(20,404)	(20,404)	(23,607)
Cost Allocated - Building Inspection Fund	(10,056)	(10,508)	(10,508)	(12,157)
	<u>(351,464)</u>	<u>(576,728)</u>	<u>(576,728)</u>	<u>(574,704)</u>
GRAND TOTAL	<u>743,587</u>	<u>679,412</u>	<u>598,303</u>	<u>741,925</u>

GENERAL FUND

Legal

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	916,829	1,181,200	1,062,432	1,233,162
UTILITIES				
Water Service	421	435	439	448
Electric Service	6,906	6,691	6,748	6,961
Wastewater Service	484	506	508	533
Solid Waste Service	700	702	696	800
Solid Waste Service - Recycling	65	65	65	117
	8,576	8,399	8,456	8,859
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	15,495	16,001	13,154	16,776
Intra-Departmental Charges - Telephone	4,818	5,074	5,074	5,800
Intra-Departmental Charges - Facilities	23,934	22,618	22,618	23,138
Intra-Departmental Charges - Janitorial	14,694	15,412	15,412	13,997
Intra-Departmental Charges - Training Ctr	322	362	362	384
Intra-Departmental Charges - IT Operations - GIS	3,049	3,670	3,670	2,249
Intra-Departmental Charges - IT Operations - Application Dev	14,692	13,472	13,472	18,630
Intra-Departmental Charges - IT Operations - Network Support	14,366	17,506	17,507	18,756
Intra-Departmental Charges - IT Operations - IT Security	4,722	6,692	6,691	7,359
	96,928	101,649	98,802	108,085
ALL OTHER O&M				
Contractual Services		6,727	9,077	9,259
Legal Fees	162,757	455,902	455,902	465,021
Professional Services	5,322	9,469	9,469	9,659
Repair Of Equipment		224	224	229
Printing & Photography		509	509	520
Postage & Mailing	1,058	1,714	1,714	1,749
Subscription & Membership	32,777	33,810	33,810	34,487
Telephone Communications	1,848	1,973	1,848	1,197
Travel	1,276	8,624	8,624	8,797
Training	65	133	133	136
Ad Valorem Taxes		200	191	
Software License & Maintenance		1,046		1,060
Office Supplies	5,822	4,623	4,623	4,716
Equipment - Noncapital		2,625	2,606	1,301
	210,926	527,579	528,730	538,131

GENERAL FUND

Legal

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS				
Cost Allocated - Purchasing	(30,150)	(35,236)	(35,236)	(37,763)
Cost Allocated - Solid Waste Management	(31,809)	(37,174)	(37,174)	(39,840)
Cost Allocated - Airport	(30,603)	(35,764)	(35,764)	(38,330)
Cost Allocated - Parking	(15,527)	(18,146)	(18,146)	(19,448)
Cost Allocated - Wastewater	(137,335)	(160,499)	(160,499)	(172,011)
Cost Allocated - Electric	(557,781)	(651,860)	(651,860)	(698,618)
Cost Allocated - Water	(137,787)	(161,027)	(161,027)	(172,577)
Cost Allocated - Stormwater Utility	(15,075)	(17,618)	(17,618)	(18,882)
Cost Allocated - Information Technology	(30,150)	(35,236)	(35,236)	(37,763)
Cost Allocated - Building Inspection Fund	(15,527)	(18,146)	(18,146)	(19,448)
	(1,001,744)	(1,170,706)	(1,170,706)	(1,254,680)
GRAND TOTAL	231,514	648,121	527,714	633,557

GENERAL FUND

Retirement Services

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	378,507	425,556	376,852	400,466
UTILITIES				
Water Service	221	255	172	175
Electric Service	6,608	6,772	6,695	6,906
Wastewater Service	385	448	316	332
Solid Waste Service	1,447	1,447	1,447	1,664
	8,662	8,922	8,630	9,077
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	8,662	9,281	8,156	8,255
Intra-Departmental Charges - Telephone	3,614	3,806	3,806	4,350
Intra-Departmental Charges - Facilities	22,673	21,427	21,427	2,981
Intra-Departmental Charges - Janitorial	13,921	14,600	14,600	1,803
Intra-Departmental Charges - Training Ctr	215	207	207	219
Intra-Departmental Charges - IT Operations - Application Dev	12,250	13,002	13,002	15,594
Intra-Departmental Charges - IT Operations - Network Support	7,643	9,863	8,630	8,815
Intra-Departmental Charges - IT Operations - IT Security	2,397	3,650	2,281	3,345
	72,211	76,678	72,951	46,358
ALL OTHER O&M				
Contractual Services		546	546	557
Professional Services		764	764	780
Recruitment Expenses		111	111	114
Leases	75,387	73,057	73,057	
Rentals		111	111	114
Repair Of Equipment		111	111	114
Printing & Photography	60	111	111	114
Postage & Mailing		216	216	221
Subscription & Membership		201	400	206
Telephone Communications	900	953	900	973
Travel	1,170	3,682	1,500	3,748
Training		546	546	557
All Other Sundry Charges		131	131	134
Office Supplies	1,328	763	763	779
Equipment - Noncapital	278		795	
	79,123	81,303	80,062	8,411

GENERAL FUND

Retirement Services

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(6,009)	(6,275)	(6,275)	(4,735)
Cost Allocated - Purchasing	(3,506)	(3,660)	(3,660)	(2,914)
Cost Allocated - Solid Waste Management	(16,025)	(16,734)	(16,734)	(10,927)
Cost Allocated - Airport	(5,509)	(5,752)	(5,752)	(5,828)
Cost Allocated - Parking	(1,002)	(1,046)	(1,046)	(728)
Cost Allocated - Wastewater	(23,537)	(24,578)	(24,578)	(17,119)
Cost Allocated - Electric	(95,150)	(99,356)	(99,356)	(67,747)
Cost Allocated - Water	(31,049)	(32,422)	(32,422)	(22,582)
Cost Allocated - Stormwater Utility	(5,509)	(5,752)	(5,752)	(4,371)
Cost Allocated - Facilities Maintenance Fund	(14,022)	(14,642)	(14,642)	(9,470)
Cost Allocated - Information Technology	(18,028)	(18,825)	(18,825)	(13,841)
Cost Allocated-General Pension Plan	(60,000)	(60,000)	(60,000)	(60,000)
Cost Allocated - Building Inspection Fund	(5,008)	(5,229)	(5,229)	(3,642)
	<u>(284,354)</u>	<u>(294,271)</u>	<u>(294,271)</u>	<u>(223,904)</u>
GRAND TOTAL	254,148	298,188	244,224	240,408

GENERAL FUND

Internal Audit

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	181,843	309,563	302,072	319,770
UTILITIES				
Water Service	113	117	118	120
Electric Service	1,862	1,804	1,819	1,876
Wastewater Service	130	137	137	144
Solid Waste Service	189	189	188	216
Solid Waste Service - Recycling	18	18	18	32
	2,312	2,265	2,280	2,388
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	4,493	4,962	4,368	5,205
Intra-Departmental Charges - Telephone	1,807	1,903	1,903	2,175
Intra-Departmental Charges - Facilities	6,449	6,095	6,095	6,235
Intra-Departmental Charges - Janitorial	3,960	4,153	4,153	3,772
Intra-Departmental Charges - Training Ctr	107	103	103	110
Intra-Departmental Charges - IT Operations - Application Dev	17,032	6,988	6,988	19,874
Intra-Departmental Charges - IT Operations - Network Support	4,126	4,931	4,932	5,289
Intra-Departmental Charges - IT Operations - IT Security	1,288	1,825	1,825	2,007
	40,098	31,802	31,209	45,663
ALL OTHER O&M				
Subscription & Membership	985	638	638	1,896
Telephone Communications		730	100	
Travel		250	50	50
Training	519	2,032	1,600	2,168
Office Supplies	105	445	500	155
	1,610	4,095	2,888	4,269

GENERAL FUND

Internal Audit

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(13,612)	(15,169)	(15,169)	(18,600)
Cost Allocated - Purchasing	(13,612)	(15,169)	(15,169)	(18,600)
Cost Allocated - Solid Waste Management	(5,445)	(6,068)	(6,068)	(7,440)
Cost Allocated - Airport	(5,853)	(6,523)	(6,523)	(7,998)
Cost Allocated - Parking	(408)	(455)	(455)	(930)
Cost Allocated - Wastewater	(8,167)	(9,102)	(9,102)	(11,346)
Cost Allocated - Electric	(108,898)	(121,355)	(121,355)	(148,804)
Cost Allocated - Water	(10,890)	(12,136)	(12,136)	(15,252)
Cost Allocated - Stormwater Utility	(2,722)	(3,034)	(3,034)	(3,720)
Cost Allocated - Facilities Maintenance Fund	(2,722)	(3,034)	(3,034)	(3,720)
Cost Allocated - Information Technology	(5,445)	(6,068)	(6,068)	(8,370)
Cost Allocated - Building Inspection Fund	(5,853)	(6,523)	(6,523)	(7,626)
	<u>(183,627)</u>	<u>(204,636)</u>	<u>(204,636)</u>	<u>(252,406)</u>
GRAND TOTAL	42,236	143,089	133,813	119,684

GENERAL FUND
Human Resources - Office of the Director

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	285,108	337,460	297,816	347,036
UTILITIES				
Water Service	303	313	317	323
Electric Service	4,980	4,824	4,865	5,018
Wastewater Service	349	365	366	384
Solid Waste Service	505	506	502	577
Solid Waste Service - Recycling	47	47	47	85
	6,183	6,055	6,097	6,387
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	10,980	10,884	9,315	11,354
Intra-Departmental Charges - Telephone	9,035	8,880	8,880	10,875
Intra-Departmental Charges - Facilities	17,262	16,313	16,313	16,688
Intra-Departmental Charges - Janitorial	10,598	11,116	11,116	10,095
Intra-Departmental Charges - Training Ctr	161	155	155	164
Intra-Departmental Charges - IT Operations - Application Dev	86,258	60,859	60,859	83,665
Intra-Departmental Charges - IT Operations - Network Support	11,532	14,219	14,220	15,230
Intra-Departmental Charges - IT Operations - IT Security	3,863	5,475	5,475	6,021
	150,526	128,743	127,175	155,088
ALL OTHER O&M				
Contractual Services	71	4,362	100	4,450
Contract Labor		17,979	17,979	
Rentals		299		
Printing & Photography	1,793	3,188	1,800	3,252
Postage & Mailing	275	1,992	1,992	2,032
Subscription & Membership	1,974	4,342	4,342	4,429
Telephone Communications	1,128	6,508	6,508	6,639
Travel		4,924		5,023
Training	300	3,102	3,102	3,165
All Other Sundry Charges	7,273	4,564	4,564	4,656
Office Supplies	2,241	6,226	2,500	2,000
Equipment - Noncapital		10,082	2,500	
	15,054	67,568	45,387	35,646

GENERAL FUND
Human Resources - Office of the Director

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
General Employee Pay Analysis	500	510	510	60,000
	500	510	510	60,000
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(8,273)	(6,420)	(6,420)	(6,529)
Cost Allocated - Purchasing	(4,136)	(3,210)	(3,210)	(3,809)
Cost Allocated - Solid Waste Management	(22,060)	(17,121)	(17,121)	(15,778)
Cost Allocated - Airport	(10,341)	(8,025)	(8,025)	(9,249)
Cost Allocated - Parking	(1,379)	(1,070)	(1,070)	(1,088)
Cost Allocated - Wastewater	(31,711)	(24,611)	(24,611)	(26,116)
Cost Allocated - Electric	(119,262)	(92,559)	(92,559)	(93,581)
Cost Allocated - Water	(42,052)	(32,636)	(32,636)	(33,189)
Cost Allocated - Stormwater Utility	(6,894)	(5,350)	(5,350)	(5,441)
Cost Allocated - Facilities Maintenance Fund	(19,992)	(15,516)	(15,516)	(14,146)
Cost Allocated - Information Technology	(23,439)	(18,191)	(18,191)	(19,587)
Cost Allocated - Building Inspection Fund	(6,894)	(5,350)	(5,350)	(4,897)
	(296,433)	(230,059)	(230,059)	(233,410)
GRAND TOTAL	160,939	310,277	246,926	370,747

GENERAL FUND

Human Resources - Employment Services

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,036,523	1,265,353	1,080,030	1,280,199
UTILITIES				
Water Service	221	255	172	175
Electric Service	6,608	6,772	6,695	6,906
Wastewater Service	385	448	316	332
Solid Waste Service	1,447	1,447	1,447	1,664
	8,662	8,922	8,630	9,077
INTER-CITY SERVICES				
Purchasing & Stores Service	6,686	4,212	4,212	996
Intra-Departmental Charges - PC & Network Support	24,049	25,154	24,843	26,982
Intra-Departmental Charges - Telephone	10,239	11,417	11,417	13,050
Intra-Departmental Charges - Facilities	22,673	21,427	21,427	34,667
Intra-Departmental Charges - Janitorial	13,921	14,600	14,600	20,971
Intra-Departmental Charges - Training Ctr	699	672	672	713
Intra-Departmental Charges - IT Operations - Application Dev	11,617	9,216	9,216	11,553
Intra-Departmental Charges - IT Operations - Network Support	18,230	23,013	23,014	24,682
Intra-Departmental Charges - IT Operations - IT Security	5,831	8,516	8,516	9,366
	113,945	118,227	117,917	142,980
ALL OTHER O&M				
Contractual Services	6,163	15,541	15,541	10,000
Professional Services		219		
Advertising	4,863	5,100	5,100	3,500
Leases	75,387	73,057	73,057	77,452
Rentals		7,360		
Printing & Photography		370	370	378
Postage & Mailing		572	572	200
Subscription & Membership	4,938	8,552	8,552	8,724
Telephone Communications	540	3,022	540	540
Travel	443	5,133	500	5,236
Training	5,037	5,527	5,527	5,638
All Other Sundry Charges		1,106	125	1,129
Office Supplies	3,983	8,724	8,724	6,000
Equipment - Noncapital	1,268	1,635	1,635	1,668
	102,623	135,918	120,243	120,465

GENERAL FUND

Human Resources - Employment Services

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Community Youth Involvement	18,354	18,865	18,865	18,865
Internship Program	137,319	166,991	173,908	20,000
JobAps Online Employment Center	46,168	49,592		
Background Checks	25,560	34,863	34,863	30,600
LPD/Fire Position Testing Materials		5,100	5,100	3,000
	227,400	275,411	232,736	72,465
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(15,128)	(18,129)	(18,129)	(17,765)
Cost Allocated - Purchasing	(6,876)	(8,240)	(8,240)	(8,883)
Cost Allocated - Solid Waste Management	(50,885)	(60,978)	(60,978)	(38,491)
Cost Allocated - Airport	(28,880)	(34,609)	(34,609)	(26,648)
Cost Allocated - Parking	(2,751)	(3,296)	(3,296)	(1,480)
Cost Allocated - Wastewater	(60,511)	(72,514)	(72,514)	(74,022)
Cost Allocated - Electric	(238,292)	(284,519)	(284,519)	(285,384)
Cost Allocated - Water	(81,140)	(97,235)	(97,235)	(85,865)
Cost Allocated - Stormwater Utility	(9,627)	(11,536)	(11,536)	(10,363)
Cost Allocated - Facilities Maintenance Fund	(42,633)	(51,090)	(51,090)	(37,011)
Cost Allocated - Information Technology	(38,507)	(46,145)	(46,145)	(53,296)
Cost Allocated - Building Inspection Fund	(15,128)	(18,129)	(18,129)	(11,844)
	(590,358)	(706,420)	(706,420)	(651,052)
GRAND TOTAL	898,793	1,097,411	853,136	974,134

GENERAL FUND

Human Resources - Engagement and Development

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	563,265	744,017	598,763	526,115
UTILITIES				
Water Service	336	389	262	267
Electric Service	10,077	10,327	10,209	10,531
Wastewater Service	588	685	482	506
Solid Waste Service	2,207	2,207	2,207	2,538
	13,208	13,608	13,160	13,842
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	53,774	57,616	52,922	62,010
Intra-Departmental Charges - Telephone	3,614	3,806	3,806	4,350
Intra-Departmental Charges - Facilities	34,781	32,869	32,869	33,625
Intra-Departmental Charges - Janitorial	21,354	22,397	22,397	20,340
Intra-Departmental Charges - Training Ctr	322	362	362	384
Intra-Departmental Charges - IT Operations - Application Dev	43,318	51,723	51,723	61,582
Intra-Departmental Charges - IT Operations - Network Support	50,502	61,889	61,892	66,357
Intra-Departmental Charges - IT Operations - IT Security	15,989	23,116	22,506	25,422
	224,490	254,620	249,319	275,066
ALL OTHER O&M				
Contractual Services	18,934	52,527	25,000	11,500
Tuition Refund Program	150,240	178,500	178,500	182,070
Rentals		2,756	2,768	
Printing & Photography		12	25	
Subscription & Membership	557	2,723	2,723	2,778
Telephone Communications		56		
Travel		5,082		5,184
Training	(360)	5,758		5,874
All Other Sundry Charges	523	2,385	2,385	2,433
Software License & Maintenance		524	150	29,500
Office Supplies	7,137	8,276	8,276	8,000
Equipment - Noncapital	1,587	4,769	4,769	
Service Awards & Plaques	41,122	61,479	61,479	62,709
	219,739	324,847	286,075	310,048

GENERAL FUND

Human Resources - Engagement and Development

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
DEBT SERVICE				
Interest Expense - Leased Buildings	8,258			
Principal Payment - Leased Buildings	239,384			
	<u>247,642</u>			
SPECIAL PROJECTS				
Employee Programs	10,429	26,324	21,416	19,221
Heritage Town Center	(244,149)			
Succession Management	30,539	36,166	36,166	
CityU Program	8,016	10,015	8,699	8,181
Leadership Development	16,359	18,475	18,475	8,465
Employee Awards & Recognitions		8,670	8,670	8,670
	<u>(178,806)</u>	<u>99,650</u>	<u>93,426</u>	<u>44,537</u>
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(14,638)	(15,440)	(15,440)	(13,500)
Cost Allocated - Purchasing	(8,539)	(9,007)	(9,007)	(7,875)
Cost Allocated - Solid Waste Management	(36,594)	(38,600)	(38,600)	(33,750)
Cost Allocated - Airport	(13,418)	(14,153)	(14,153)	(18,000)
Cost Allocated - Parking	(2,440)	(2,573)	(2,573)	(2,250)
Cost Allocated - Wastewater	(57,331)	(60,473)	(60,473)	(52,875)
Cost Allocated - Electric	(229,322)	(241,893)	(241,893)	(210,373)
Cost Allocated - Water	(75,627)	(79,773)	(79,773)	(70,874)
Cost Allocated - Stormwater Utility	(14,638)	(15,440)	(15,440)	(13,500)
Cost Allocated - Facilities Maintenance Fund	(35,374)	(37,313)	(37,313)	(30,375)
Cost Allocated - Information Technology	(45,133)	(47,607)	(47,607)	(41,625)
Cost Allocated - Building Inspection Fund	(12,198)	(12,867)	(12,867)	(11,250)
	<u>(545,252)</u>	<u>(575,139)</u>	<u>(575,139)</u>	<u>(506,247)</u>
GRAND TOTAL	<u>544,287</u>	<u>861,603</u>	<u>665,604</u>	<u>663,361</u>

GENERAL FUND

Human Resources - Policy and Labor Relations

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	210,592	205,630	258,190	239,807
UTILITIES				
Water Service	130	134	136	139
Electric Service	2,133	2,066	2,084	2,150
Wastewater Service	149	156	157	165
Solid Waste Service	216	217	215	247
Solid Waste Service - Recycling	20	20	20	36
	2,648	2,593	2,612	2,737
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	2,780	2,991	2,773	3,183
Intra-Departmental Charges - Telephone	602	634	634	725
Intra-Departmental Charges - Facilities	7,398	6,991	6,991	7,152
Intra-Departmental Charges - Janitorial	4,542	4,764	4,764	4,326
Intra-Departmental Charges - Training Ctr	161	155	155	164
Intra-Departmental Charges - IT Operations - Network Support	2,684	3,288	3,288	3,526
Intra-Departmental Charges - IT Operations - IT Security	858	1,217	1,217	1,338
	19,861	20,882	20,664	21,410
ALL OTHER O&M				
Subscription & Membership		621	200	634
Telephone Communications	1,185	1,157	1,250	1,181
Travel	446	1,637	500	1,670
Training	1,967	3,272	2,000	3,338
	3,598	6,687	3,950	6,823
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(4,646)	(4,077)	(4,077)	(3,248)
Cost Allocated - Purchasing	(2,323)	(2,038)	(2,038)	(1,895)
Cost Allocated - Solid Waste Management	(12,390)	(10,871)	(10,871)	(7,850)
Cost Allocated - Airport	(5,808)	(5,096)	(5,096)	(4,602)
Cost Allocated - Parking	(774)	(679)	(679)	(541)
Cost Allocated - Wastewater	(17,810)	(15,628)	(15,628)	(12,993)
Cost Allocated - Electric	(66,981)	(58,774)	(58,774)	(46,560)
Cost Allocated - Water	(23,618)	(20,724)	(20,724)	(16,512)
Cost Allocated - Stormwater Utility	(3,872)	(3,397)	(3,397)	(2,707)
Cost Allocated - Facilities Maintenance Fund	(11,228)	(9,852)	(9,852)	(7,038)
Cost Allocated - Information Technology	(13,164)	(11,551)	(11,551)	(9,745)
Cost Allocated - Building Inspection Fund	(3,872)	(3,397)	(3,397)	(2,436)
	(166,486)	(146,084)	(146,084)	(116,127)
GRAND TOTAL	70,214	89,708	139,332	154,650

GENERAL FUND

Risk Management

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,321,549	1,620,347	1,416,882	1,688,899
UTILITIES				
Water Service	194	202	205	209
Electric Service	6,008	5,139	6,273	6,471
Wastewater Service	341	363	361	379
Solid Waste Service	2,183	2,183	2,183	2,510
Solid Waste Service - Recycling	102	102	102	184
	8,828	7,989	9,124	9,753
INTER-CITY SERVICES				
Rental - Fleet Management	9,300	10,291	11,079	7,484
Gasoline - Fleet Management	3,530	6,144	3,367	8,146
Maintenance - Fleet Management	9,199	8,016	10,385	8,280
Purchasing & Stores Service	58,503	26,955	26,955	60,769
Intra-Departmental Charges - PC & Network Support	28,088	28,648	26,517	32,508
Intra-Departmental Charges - Telephone	14,455	15,222	15,222	17,400
Intra-Departmental Charges - Radios	10,244	10,570	10,570	9,503
Intra-Departmental Charges - Facilities	16,802	15,879	15,879	16,244
Intra-Departmental Charges - Janitorial	10,316	10,820	10,820	9,826
Intra-Departmental Charges - Training Ctr	860	879	879	932
Intra-Departmental Charges - IT Operations - Application Dev	44,872	28,466	28,466	35,932
Intra-Departmental Charges - IT Operations - Network Support	27,973	32,301	35,015	37,512
Intra-Departmental Charges - IT Operations - IT Security	9,193	12,166	12,926	14,718
	243,335	206,357	208,080	259,254
ALL OTHER O&M				
Contractual Services	420	538	420	549
Legal Fees		2,300		
Professional Services	2,173	8,604	10,904	11,123
Contract Labor	47,349	46,341	46,341	47,268
Rentals	694	1,292	750	1,318
Repair Of Equipment		231		236
Printing & Photography	2,624	3,109	3,109	3,172
Postage & Mailing	2,566	2,628	2,628	2,681
Subscription & Membership	1,137	1,202	1,160	1,176
Telephone Communications	3,794	4,798	2,800	4,894
Travel	164	1,074	1,074	1,096
Training	1,715	2,148	1,800	2,191
All Other Sundry Charges		28		29
Software License & Maintenance	240	1,045	250	1,066
Licenses & Permits	119	156	150	211
Office Supplies	4,663	8,403	5,000	8,572

GENERAL FUND Risk Management

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Equipment - Noncapital	4,590	2,836	1,836	2,893
All Other Materials & Supplies	2,521	2,148	2,148	2,191
Uniforms	1,015	1,074	1,074	1,096
	<u>75,785</u>	<u>89,955</u>	<u>81,444</u>	<u>91,762</u>
SPECIAL PROJECTS				
Safety Program	24,502	44,020	44,020	39,287
Emergency Management	5,943	24,395	6,500	24,883
HealthStat Clinic Services	23,856	123,533	123,533	126,004
Drivers License Checks	8,038	13,241	13,241	10,924
UHC Wellness Program	170,593	1,776,815	1,746,600	
Non-Departmental Environmental Clean-Up	5,209	32,471	32,471	33,121
UHC Communications	18,186	1,451	1,451	
Firefighter Annual Physicals	83,265	101,090	101,090	113,022
	<u>339,591</u>	<u>2,117,016</u>	<u>2,068,906</u>	<u>347,241</u>
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(16,678)	(17,049)	(17,049)	(17,517)
Cost Allocated - Purchasing	(18,068)	(18,469)	(18,469)	(18,895)
Cost Allocated - Solid Waste Management	(52,987)	(54,165)	(54,165)	(60,621)
Cost Allocated - Airport	(32,661)	(33,387)	(33,387)	(45,662)
Cost Allocated - Parking	(4,691)	(4,795)	(4,795)	(10,432)
Cost Allocated - Wastewater	(101,979)	(104,246)	(104,246)	(111,991)
Cost Allocated - Electric	(493,531)	(508,344)	(508,344)	(551,458)
Cost Allocated - Water	(107,191)	(109,574)	(109,574)	(135,216)
Cost Allocated - Stormwater Utility	(21,369)	(21,844)	(21,844)	(24,996)
Cost Allocated - Facilities Maintenance Fund	(46,733)	(47,772)	(47,772)	(50,386)
Cost Allocated - Information Technology	(46,733)	(47,772)	(47,772)	(51,173)
Cost Allocated - Building Inspection Fund	(16,331)	(16,694)	(16,694)	(17,517)
	<u>(958,952)</u>	<u>(984,111)</u>	<u>(984,111)</u>	<u>(1,095,864)</u>
GRAND TOTAL	<u>1,030,136</u>	<u>3,057,553</u>	<u>2,800,325</u>	<u>1,301,045</u>

GENERAL FUND

Community & Economic Development - Planning

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	2,669,783	3,020,416	2,965,190	3,132,185
INSURANCES				
Self-Insurance Services	12,417	12,758	12,758	2,506
	12,417	12,758	12,758	2,506
UTILITIES				
Water Service	832	859	869	886
Electric Service	14,333	13,886	14,003	14,444
Wastewater Service	1,004	1,050	1,055	1,108
Solid Waste Service	1,453	1,457	1,445	1,662
Solid Waste Service - Recycling	135	135	135	243
	17,757	17,387	17,507	18,343
INTER-CITY SERVICES				
Rental - Fleet Management	3,642	6,650	6,014	4,350
Gasoline - Fleet Management	549	666	486	703
Maintenance - Fleet Management	3,252	3,380	3,380	3,488
Purchasing & Stores Service	67,697	18,532	18,532	28,890
Intra-Departmental Charges - PC & Network Support	53,062	58,163	52,350	60,972
Intra-Departmental Charges - Telephone	19,274	22,199	22,199	26,099
Intra-Departmental Charges - Radios	1,205	1,244	1,244	1,118
Intra-Departmental Charges - Facilities	58,472	55,258	55,258	56,529
Intra-Departmental Charges - Janitorial	29,337	30,769	30,769	27,944
Intra-Departmental Charges - Training Ctr	1,451	1,397	1,397	1,480
Intra-Departmental Charges - IT Operations - GIS	92,568	59,645	59,645	206,906
Intra-Departmental Charges - IT Operations - Application Dev	178,072	167,556	167,556	242,644
Intra-Departmental Charges - IT Operations - Network Support	47,223	58,108	57,125	61,705
Intra-Departmental Charges - IT Operations - IT Security	15,023	21,291	20,149	24,084
	570,827	504,858	496,104	746,912
ALL OTHER O&M				
Advertising	6,779	21,485	21,485	21,915
Visa/Mastercard Bank Charges	4,628	4,080	4,080	4,600
Printing & Photography	2,573	9,132	9,132	9,315
Postage & Mailing	1,173	3,262	3,762	1,750
Subscription & Membership	6,609	8,771	5,371	5,750
Telephone Communications	2,773	3,330	3,330	3,397
Travel	3,908	4,297	4,297	4,383
Training	5,565	4,545	6,445	6,574
Software License & Maintenance	3,207	3,937	3,437	4,750
Office Supplies	8,251	14,614	16,114	16,437
Equipment - Noncapital	4,517	3,759	3,759	3,835

GENERAL FUND
Community & Economic Development - Planning

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
	49,983	81,212	81,212	82,706
SPECIAL PROJECTS				
Community Events	57			
Neighborhood Preservation			15	
Historic Preservation Board	7,792	20,099	20,511	20,521
Title Clearing Expense - Foreclosed Property	440	258	258	258
Transportation & Planning Consultant	1,115	146,042	146,042	
Infill Housing Construction Incentive	418	35,340	35,340	
NAC/Summer Werx program	10,000	15,000	15,000	15,000
Neighborhood Stabilization & Revitalization		340,922	340,922	
Vacation of Easements & Right of Ways		400	400	
NoBay Property	(350)			
Affordable Housing Strategies		1,750,000	1,750,000	
Illegal Dumping Intervention	4,292	12,630	12,630	
	23,763	2,320,691	2,321,118	35,779
ALLOCATIONS				
Cost Allocated - Electric	(148,048)			
Cost Allocated - Building Inspection Fund	(292,176)	(320,791)	(320,791)	(279,577)
Cost Allocated - Mid-Town CRA	(72,676)	(66,718)	(66,718)	(70,588)
Cost Allocated - Downtown CRA	(9,126)	(8,378)	(8,378)	(8,864)
Cost Allocated - Dixieland CRA	(1,161)	(1,066)	(1,066)	(1,128)
	(523,187)	(396,953)	(396,953)	(360,157)
TRANSFERS TO OTHER FUNDS				
Transfer To Information Technology	6,160			
	6,160			
GRAND TOTAL	2,827,504	5,560,369	5,496,936	3,658,274

GENERAL FUND
Community & Economic Development - Code Enforcement

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,013,812	1,120,803	1,000,921	1,123,254
UTILITIES				
Water Service	709	813	567	578
Electric Service	2,425	2,090	2,021	2,085
Wastewater Service	328	344	356	374
Solid Waste Service	348	348	348	400
	3,810	3,595	3,292	3,437
INTER-CITY SERVICES				
Rental - Fleet Management	34,800	36,477	33,311	23,257
Gasoline - Fleet Management	19,926	22,277	15,237	23,507
Maintenance - Fleet Management	25,321	33,033	29,211	34,192
Purchasing & Stores Service	14,208	10,108	10,108	19,924
Intra-Departmental Charges - PC & Network Support	20,848	21,538	24,367	26,989
Intra-Departmental Charges - Telephone	4,216	5,074	5,074	5,800
Intra-Departmental Charges - Radios	7,231	7,461	7,461	6,708
Intra-Departmental Charges - Facilities	10,689	10,102	10,102	10,334
Intra-Departmental Charges - Janitorial	10,275	10,583	10,583	10,795
Intra-Departmental Charges - Training Ctr	752	724	724	768
Intra-Departmental Charges - IT Operations - GIS	43,236	40,927	40,927	26,570
Intra-Departmental Charges - IT Operations - Application Dev	56,131	58,256	58,256	80,294
Intra-Departmental Charges - IT Operations - Network Support	19,585	24,082	25,110	27,571
Intra-Departmental Charges - IT Operations - IT Security	6,439	9,125	9,200	10,704
	273,656	289,767	279,671	307,413
ALL OTHER O&M				
Contractual Services	40,742	36,683	36,683	37,417
Printing & Photography	125	682	682	696
Postage & Mailing	2,014	7,337	7,337	7,484
Subscription & Membership	1,418	2,097	2,097	2,136
Telephone Communications	10,604	8,909	8,909	9,087
Travel	3,783	5,297	5,297	2,139
Training	3,850	7,945	7,945	3,208
Office Supplies	7,839	5,765	5,765	5,881
Equipment - Noncapital	2,715	1,567	1,567	1,599
Uniforms	955	1,782	1,782	1,818
	74,046	78,064	78,064	71,465

GENERAL FUND
Community & Economic Development - Code Enforcement

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Lot Clearings	68,189	147,029	147,029	156,020
Demolition of Condemned Buildings	28,933	85,086	85,086	86,788
Code Enforcement Board Exp	43,409	40,075	40,075	40,877
Orangewood Land Maintenance	4,200	4,200	4,200	4,200
Neighborhood Stabilization & Revitalization	86,184	94,218	89,677	102,525
	<u>230,915</u>	<u>370,608</u>	<u>366,067</u>	<u>390,410</u>
ALLOCATIONS				
Cost Allocated - Solid Waste Management	(16,155)	(29,274)	(29,274)	(23,061)
Cost Allocated - Stormwater Utility	(49,658)	(87,821)	(87,821)	(69,182)
Cost Allocated - Building Inspection Fund	(75,738)	(93,293)	(93,293)	(99,547)
	<u>(141,551)</u>	<u>(210,388)</u>	<u>(210,388)</u>	<u>(191,790)</u>
GRAND TOTAL	<u>1,454,688</u>	<u>1,652,449</u>	<u>1,517,627</u>	<u>1,704,189</u>

GENERAL FUND
Community & Economic Development - Business Tax
Office

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	145,533	153,823	152,698	160,843
UTILITIES				
Water Service	90	93	94	96
Electric Service	1,483	1,437	1,449	1,495
Wastewater Service	104	109	109	114
Solid Waste Service	150	151	150	173
Solid Waste Service - Recycling	14	14	14	25
	1,842	1,804	1,816	1,903
INTER-CITY SERVICES				
Rental - Fleet Management	2,472	4,922	455	3,209
Gasoline - Fleet Management	70	101		107
Maintenance - Fleet Management	1,354	1,682	957	1,736
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	8,569	9,448	8,313	9,872
Intra-Departmental Charges - Telephone	3,012	2,537	2,537	2,900
Intra-Departmental Charges - Facilities	5,135	4,852	4,852	4,964
Intra-Departmental Charges - Janitorial	3,152	3,306	3,306	3,003
Intra-Departmental Charges - Training Ctr	161	155	155	164
Intra-Departmental Charges - IT Operations - GIS	3,049			
Intra-Departmental Charges - IT Operations - Network Support	8,052	9,863	9,863	10,578
Intra-Departmental Charges - IT Operations - IT Security	2,575	3,650	3,650	4,014
	38,438	41,358	34,930	41,543
ALL OTHER O&M				
Visa/Mastercard Bank Charges	9,669	6,114	1,000	1,000
Printing & Photography	1,678	1,426	1,406	1,435
Postage & Mailing	17,675	7,644	7,644	7,797
Subscription & Membership	130	145	145	144
Telephone Communications	870	1,030	1,030	1,051
Travel	831	538	538	500
Training	402	603	603	500
Office Supplies	244	537	557	569
Equipment - Noncapital	122	538	538	549
Uniforms	306	538	538	549
	31,928	19,113	13,999	14,094
GRAND TOTAL	217,741	216,098	203,443	218,383

GENERAL FUND

Finance - Central Accounting

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	2,608,959	2,895,903	2,709,408	3,076,057
UTILITIES				
Water Service	690	712	720	734
Electric Service	11,323	10,970	11,063	11,411
Wastewater Service	793	830	833	875
Solid Waste Service	1,148	1,151	1,142	1,313
Solid Waste Service - Recycling	107	107	107	193
	14,061	13,770	13,865	14,526
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	1,992
Intra-Departmental Charges - PC & Network Support	48,463	49,319	51,275	56,987
Intra-Departmental Charges - Telephone	19,876	20,930	20,930	23,924
Intra-Departmental Charges - Facilities	38,393	36,283	36,283	37,118
Intra-Departmental Charges - Janitorial	23,572	24,723	24,723	22,453
Intra-Departmental Charges - Training Ctr	1,290	1,241	1,241	1,316
Intra-Departmental Charges - IT Operations - Application Dev	340,832	286,770	286,770	391,061
Intra-Departmental Charges - IT Operations - Network Support	48,094	57,533	60,207	65,231
Intra-Departmental Charges - IT Operations - IT Security	15,238	21,291	22,050	24,753
	536,594	498,932	504,321	624,835
ALL OTHER O&M				
Contractual Services		3,590	3,590	1,240
Banking Service	6,467	16,349	9,004	9,823
Professional Services		580	580	580
Advertising		576	576	576
Annual Audit	40,381	35,547	35,547	46,257
Contract Labor	6,050	9,450	950	
Repair Of Equipment	1,397	2,100	2,100	2,100
Printing & Photography	6,435	5,581	5,581	5,693
Postage & Mailing	16,432	26,936	26,936	26,936
Subscription & Membership	3,347	4,520	4,520	4,520
Telephone Communications	1,963	2,570	2,570	2,570
Travel	894	3,750	3,750	3,750
Training	3,643	7,465	7,465	7,515
All Other Sundry Charges	10	1,288	1,288	1,288
Software License & Maintenance	5,000	18,788	18,788	19,150
Fines & Penalties				
Office Supplies	7,515	16,485	16,485	16,815
Equipment - Noncapital	2,716	4,709	4,709	3,250
	102,250	160,284	144,439	152,063

GENERAL FUND

Finance - Central Accounting

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(115,436)	(126,202)	(126,202)	(139,224)
Cost Allocated - Purchasing	(73,751)	(80,629)	(80,629)	(85,081)
Cost Allocated - Solid Waste Management	(83,370)	(91,146)	(91,146)	(92,816)
Cost Allocated - Airport	(134,675)	(147,236)	(147,236)	(158,560)
Cost Allocated - Parking	(92,990)	(101,663)	(101,663)	(108,285)
Cost Allocated - Wastewater	(131,469)	(143,730)	(143,730)	(158,560)
Cost Allocated - Electric	(596,419)	(652,044)	(652,044)	(738,658)
Cost Allocated - Water	(144,295)	(157,752)	(157,752)	(174,029)
Cost Allocated - Stormwater Utility	(67,338)	(73,618)	(73,618)	(73,479)
Cost Allocated - Facilities Maintenance Fund	(89,784)	(98,157)	(98,157)	(100,550)
Cost Allocated - Information Technology	(125,056)	(136,719)	(136,719)	(143,091)
Cost Allocated - Building Inspection Fund	(118,643)	(129,708)	(129,708)	(143,091)
Cost Allocated - Mid-Town CRA	(25,280)	(27,638)	(27,638)	(33,878)
Cost Allocated - Downtown CRA	(3,174)	(3,471)	(3,471)	(4,254)
Cost Allocated - Dixieland CRA	(405)	(441)	(441)	(541)
	(1,802,085)	(1,970,154)	(1,970,154)	(2,154,097)
GRAND TOTAL	1,459,779	1,598,735	1,401,879	1,713,384

GENERAL FUND

Finance - Customer Billing

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	593,079	650,946	634,864	681,435
UTILITIES				
Water Service	255	263	267	272
Electric Service	4,189	4,058	4,093	4,222
Wastewater Service	293	307	308	323
Solid Waste Service	425	426	422	485
Solid Waste Service - Recycling	39	39	39	70
	5,202	5,093	5,129	5,372
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	17,430	17,972	17,482	19,546
Intra-Departmental Charges - Telephone	7,830	7,611	7,611	7,975
Intra-Departmental Charges - Facilities	14,534	13,735	13,735	14,051
Intra-Departmental Charges - Janitorial	8,923	9,359	9,359	8,500
Intra-Departmental Charges - Training Ctr	537	465	465	493
Intra-Departmental Charges - IT Operations - GIS	30,486	29,363	29,363	17,996
Intra-Departmental Charges - IT Operations - Application Dev	45,015	36,067	36,067	52,279
Intra-Departmental Charges - IT Operations - Network Support	13,683	16,438	18,083	19,393
Intra-Departmental Charges - IT Operations - IT Security	4,328	6,083	6,311	7,359
	143,602	137,935	139,318	148,588
ALL OTHER O&M				
Repair Of Equipment	1,532	1,300	1,300	1,300
Printing & Photography	1,127	1,850	1,850	736
Postage & Mailing	9,588	9,180	9,180	10,300
Travel	4,119	5,700	3,000	3,000
Training	3,111		2,700	3,000
Office Supplies	1,091	2,299	1,200	2,400
	20,569	20,329	19,230	20,736

GENERAL FUND
Finance - Customer Billing

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS				
Cost Allocated - Solid Waste Management	(163,882)	(160,252)	(160,252)	(171,210)
Cost Allocated - Parking	(24,582)	(24,038)	(24,038)	(25,682)
Cost Allocated - Wastewater	(163,882)	(160,252)	(160,252)	(171,210)
Cost Allocated - Electric	(122,911)	(120,189)	(120,189)	(128,408)
Cost Allocated - Water	(163,882)	(160,252)	(160,252)	(171,210)
Cost Allocated - Stormwater Utility	(98,329)	(96,151)	(96,151)	(102,726)
Cost Allocated - Building Inspection Fund				(4,280)
	(737,468)	(721,134)	(721,134)	(774,726)
GRAND TOTAL	24,984	93,169	77,407	81,405

GENERAL FUND

Finance - Treasurer

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	473,414	497,680	495,357	519,399
INSURANCES				
Insurance - Position Bond	685	727	685	754
	685	727	685	754
UTILITIES				
Water Service	18	19	19	19
Electric Service	303	294	296	305
Wastewater Service	21	22	22	23
Solid Waste Service	31	31	31	36
Solid Waste Service - Recycling	3	3	3	5
	376	369	371	388
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	5,089	5,327	4,917	5,461
Intra-Departmental Charges - Telephone	3,012	3,171	3,171	3,625
Intra-Departmental Charges - Facilities	840	794	794	812
Intra-Departmental Charges - Janitorial	303	318	318	289
Intra-Departmental Charges - Training Ctr	215	207	207	219
Intra-Departmental Charges - IT Operations - Application Dev	23,173	18,301	18,301	26,997
Intra-Departmental Charges - IT Operations - Network Support	4,026	4,931	4,932	5,289
Intra-Departmental Charges - IT Operations - IT Security	1,288	1,825	1,825	2,007
	38,782	35,716	35,307	45,695
ALL OTHER O&M				
Contractual Services	85,189	112,587	85,000	95,000
Banking Service	1			
Repair Of Equipment	82	691	691	705
Printing & Photography		425	425	434
Postage & Mailing	818	2,123	850	2,166
Subscription & Membership	419	532	450	543
Telephone Communications	360	425	360	434
Travel	570	570	570	582
Training	1,320	1,061	1,061	1,083
Software License & Maintenance		425		
Office Supplies	109	2,348	582	2,395
	88,867	121,187	89,989	103,342

GENERAL FUND
Finance - Treasurer

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(18,780)	(19,734)	(19,734)	(22,160)
Cost Allocated - Purchasing	(493)	(518)	(518)	(134)
Cost Allocated - Solid Waste Management	(26,969)	(28,340)	(28,340)	(29,056)
Cost Allocated - Airport	(2,463)	(2,588)	(2,588)	(5,289)
Cost Allocated - Parking	(1,355)	(1,423)	(1,423)	(1,339)
Cost Allocated - Wastewater	(58,371)	(61,338)	(61,338)	(56,305)
Cost Allocated - Electric	(382,118)	(401,542)	(401,542)	(397,949)
Cost Allocated - Water	(58,802)	(61,791)	(61,791)	(67,887)
Cost Allocated - Stormwater Utility	(20,134)	(21,158)	(21,158)	(22,696)
Cost Allocated - Facilities Maintenance Fund	(862)	(906)	(906)	(1,138)
Cost Allocated - Information Technology	(4,926)	(5,176)	(5,176)	(6,360)
Cost Allocated - Building Inspection Fund	(3,817)	(4,012)	(4,012)	(3,548)
	<u>(579,090)</u>	<u>(608,526)</u>	<u>(608,526)</u>	<u>(613,861)</u>
GRAND TOTAL	23,035	47,153	13,183	55,717

GENERAL FUND
Finance - City Clerk

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	477,175	489,690	484,158	513,556
UTILITIES				
Water Service	328	337	346	353
Electric Service	12,081	11,790	12,291	12,678
Wastewater Service	439	458	465	488
Solid Waste Service	5,208	5,401	4,987	5,735
Solid Waste Service - Recycling	116	116	116	209
	18,172	18,102	18,205	19,463
INTER-CITY SERVICES				
Purchasing & Stores Service	1,672	842	842	4,981
Intra-Departmental Charges - PC & Network Support	12,498	13,610	10,295	12,117
Lakeland Electric Charges				138,758
Intra-Departmental Charges - Telephone	3,614	3,806	3,806	4,350
Intra-Departmental Charges - Facilities	65,299	61,709	61,709	63,129
Intra-Departmental Charges - Janitorial	63,195	66,280	66,280	60,194
Intra-Departmental Charges - Training Ctr	269	259	259	274
Intra-Departmental Charges - IT Operations - Application Dev	14,365	12,297	12,297	16,033
Intra-Departmental Charges - IT Operations - Network Support	11,743	14,794	13,151	14,104
Intra-Departmental Charges - IT Operations - IT Security	3,756	5,475	4,410	5,352
	176,411	179,072	173,049	319,292
ALL OTHER O&M				
Advertising	10,692	15,420	10,750	15,522
Repair Of Equipment	960	1,087	1,087	1,109
Postage & Mailing	137	447	150	456
Subscription & Membership	1,234	1,381	1,280	1,409
Telephone Communications	360	360	360	360
Travel	4,251	2,788	2,788	2,844
Training	2,395	3,026	3,026	2,696
All Other Sundry Charges		170		174
Software License & Maintenance	1,912	2,135	2,017	2,390
Office Supplies	1,650	2,988	2,972	2,281
Equipment - Noncapital	4,863	527	527	538
	28,453	30,329	24,957	29,779
CAPITAL OUTLAY				
Equipment - Capital	6,650			
	6,650			

GENERAL FUND
Finance - City Clerk

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Easy Vote Software	2,500	2,500	2,500	2,550
Boards & Committee Dinner	4,486	10,993	4,500	11,213
Election Expense	167,383	2,000	2,000	167,800
Document Shredding	969	1,094	1,094	1,116
Commission Minutes Record Compliance	7,590	684	684	
	182,929	17,271	10,778	182,679
ALLOCATIONS				
Cost Allocated - Purchasing	(22,081)	(22,678)	(22,678)	(28,214)
Cost Allocated - Solid Waste Management	(2,070)	(2,126)	(2,126)	(2,645)
Cost Allocated - Airport	(690)	(709)	(709)	(882)
Cost Allocated - Wastewater	(18,631)	(19,134)	(19,134)	(23,806)
Cost Allocated - Electric	(63,484)	(65,198)	(65,198)	(81,115)
Cost Allocated - Water	(20,011)	(20,552)	(20,552)	(25,569)
Cost Allocated - Stormwater Utility	(690)	(709)	(709)	(882)
Cost Allocated - Facilities Maintenance Fund	(6,900)	(7,087)	(7,087)	(8,817)
Cost Allocated - Information Technology	(690)	(709)	(709)	(882)
Cost Allocated - Building Inspection Fund	(690)	(709)	(709)	(882)
	(135,937)	(139,611)	(139,611)	(173,694)
GRAND TOTAL	753,852	594,853	571,536	891,075

GENERAL FUND

Fire

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,346,432	1,331,027	1,256,062	2,056,534
INSURANCE				
Uninsured Loss Reimbursement	250			
	250			
INTER-CITY SERVICES				
Purchasing & Stores Service	14,208	18,532	18,532	20,920
Intra-Departmental Charges - PC & Network Support	24,430	26,304	24,317	27,277
Intra-Departmental Charges - Telephone	14,455	13,954	13,954	21,025
Intra-Departmental Charges - Radios	74,724	77,724	77,724	74,909
Intra-Departmental Charges - Facilities	31,252	29,535	29,535	30,214
Intra-Departmental Charges - Janitorial	19,188	20,125	20,125	18,277
Intra-Departmental Charges - Training Ctr	9,780	11,584	11,584	12,281
Intra-Departmental Charges - IT Operations - GIS	8,681	8,260	8,260	5,227
Intra-Departmental Charges - IT Operations - Application Dev	228,539	182,009	182,009	224,217
Intra-Departmental Charges - IT Operations - Public Safety	71,272	82,599	82,599	69,431
Intra-Departmental Charges - IT Operations - Network Support	23,114	28,438	28,439	30,460
Intra-Departmental Charges - IT Operations - IT Security	7,726	10,950	10,493	12,042
	527,369	510,014	507,571	546,280
ALL OTHER O&M				
Contractual Services	733	1,239	865	856
Rentals		214	214	627
Printing & Photography	258	2,500	2,500	2,250
Postage & Mailing	125	170	170	100
Subscription & Membership	1,195	1,319	1,319	1,640
Telephone Communications	4,278	11,010	11,010	4,907
Travel	2,060	2,762	2,762	2,818
Laundry & Dry Cleaning	2,527	3,618	3,618	3,691
All Other Sundry Charges	190	781	500	797
Licenses & Permits		461		
Office Supplies	2,451	3,000	3,000	3,060
Equipment - Noncapital	6,410	7,000	7,000	7,214
All Other Materials & Supplies	3,879	4,000	4,000	4,551
Uniforms	2,447	2,400	2,400	2,448
	26,553	40,474	39,358	34,959

Fire

DEBT SERVICE

SPECIAL PROJECTS

TRANSFERS TO OTHER FUNDS

SUB-TOTAL

OPERATIONS

PERSONAL SERVICES

UTILITIES

INTER-CITY SERVICES

GENERAL FUND

Fire

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	7,002	7,812	4,000	4,500
Printing & Photography	113	150	150	500
Postage & Mailing	84			
Subscription & Membership	625	282	252	500
Telephone Communications	19,149	19,686	19,686	23,140
Travel	5,974	4,617	4,617	4,710
Laundry & Dry Cleaning	6,390	13,570	6,500	6,500
Training	92			
All Other Sundry Charges	986	1,034	1,034	1,055
Repair Of Motor Equipment	2,215			
Software License & Maintenance	9,645	2,129	2,129	
Office Supplies	808	1,811	1,811	2,358
Equipment - Noncapital	17,637	11,027	11,027	11,248
All Other Materials & Supplies	19,570	27,860	27,860	13,526
Uniforms	87,273	105,583	105,583	129,064
Chemicals	12,697	10,481	10,481	10,691
Fire Fighting Accessories	134,370	225,168	225,168	288,526
	<u>324,630</u>	<u>431,210</u>	<u>420,298</u>	<u>496,318</u>
CAPITAL EQUIPMENT				
Equipment - Capital	32,522	11,296	8,000	11,521
	<u>32,522</u>	<u>11,296</u>	<u>8,000</u>	<u>11,521</u>
SPECIAL PROJECTS				
EMS Operations	14,451	17,620	17,620	17,972
Maintenance & Replacement of Fire Hose	7,886	8,160	8,160	10,000
Urban Search and Rescue Team (USAR)	13,361	19,318	17,506	19,702
ARFF Services	39,491	24,929	53,703	89,252
Replace AED & Accessories	1,389	1,389	1,389	1,416
Special Event Sponsorship				20,000
Special Events - Reimbursable	74,317		96,776	
Sun-N-Fun				53,300
Hurricane Idalia Recovery	1,047			
Hurricane Idalia Recovery-Suwannee County	(384)			
Mutual Aid - TS Debbie - Suwannee County	4,656			
	<u>156,213</u>	<u>71,416</u>	<u>195,154</u>	<u>211,642</u>
TRANSFERS TO OTHER FUNDS				
Florida Taxable Pension Liability Reduction Note, Series 2020	212,163			
	<u>212,163</u>			
SUB-TOTAL	<u>21,472,535</u>	<u>24,554,108</u>	<u>23,400,881</u>	<u>26,174,658</u>

GENERAL FUND

Fire

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TRAINING				
PERSONAL SERVICES	477,686	675,142	483,542	485,891
UTILITIES				
Water Service	22,179	22,683	26,134	26,657
Electric Service	15,788	15,684	15,466	15,953
Wastewater Service	35,408	37,093	41,457	43,530
Solid Waste Service	1,091	1,091	1,091	1,255
	74,467	76,551	84,148	87,395
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	9,708	9,623	9,384	10,006
Intra-Departmental Charges - Telephone	7,228	5,708	5,708	6,525
Intra-Departmental Charges - Facilities	83,409	78,824	78,824	80,637
Intra-Departmental Charges - Janitorial	16,688	17,502	17,502	15,895
Intra-Departmental Charges - IT Operations - Network Support	8,052	9,863	9,863	10,578
Intra-Departmental Charges - IT Operations - IT Security	2,575	3,650	3,650	4,014
	127,661	125,170	124,931	127,655
ALL OTHER O&M				
Contractual Services	851	1,732	1,732	1,767
Printing & Photography	26			
Subscription & Membership	4,614	7,099	4,750	7,500
Telephone Communications	2,309	2,442	2,319	2,491
Travel	184			
Laundry & Dry Cleaning		603	300	350
Training	29,741	38,756	38,756	49,869
All Other Sundry Charges	94	136	136	250
Intra-Departmental Charges - WW Lift Station Maintenance	695			
Office Supplies	365	578	578	590
Equipment - Noncapital	6,771	9,084	8,500	9,266
All Other Materials & Supplies	1,288	20,622	1,122	1,145
Uniforms	437	681	500	450
Fire Fighting Accessories	550		1,281	
	47,925	81,733	59,974	73,678
CAPITAL EQUIPMENT				
Equipment - Capital	6,558			
	6,558			
SPECIAL PROJECTS				
Paramedics Training	46,596	112,537	239,663	129,135
City University	4,101	4,156	4,156	4,000
Fire Academy	521	7,775	1,000	7,775
	51,219	124,468	244,819	140,910
SUB-TOTAL	785,516	1,083,064	997,414	915,529

GENERAL FUND

Fire

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
FIRE SAFETY MANAGEMENT				
PERSONAL SERVICES	974,681	1,086,689	1,086,295	1,175,869
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	16,622	16,803	15,671	15,571
Intra-Departmental Charges - Telephone	602	634	634	1,450
Intra-Departmental Charges - Facilities	31,252	29,535	29,535	30,214
Intra-Departmental Charges - Janitorial	19,188	20,125	20,125	18,277
Intra-Departmental Charges - IT Operations - Network Support	12,079	14,794	13,973	14,104
Intra-Departmental Charges - IT Operations - IT Security	3,863	5,475	5,170	5,352
	83,606	87,366	85,108	84,968
ALL OTHER O&M				
Contractual Services	563	1,173	1,000	1,197
Printing & Photography	256	362	362	370
Subscription & Membership	1,692	2,309	2,309	3,009
Telephone Communications	5,898	7,457	6,200	7,608
Travel	1,510	4,281	4,281	11,919
Laundry & Dry Cleaning	17	2,324	750	1,250
Office Supplies	1,686	1,630	1,630	1,663
Equipment - Noncapital	2,523	11,503	11,503	11,734
All Other Materials & Supplies	4,143	2,242	2,242	2,287
Uniforms	912	5,400	1,000	2,600
	19,201	38,681	31,277	43,637
SPECIAL PROJECTS				
Fire Safety Management		576	200	588
		576	200	588
TRANSFERS TO OTHER FUNDS				
Transfer To Fleet Mgmt Reserve		44,000	44,000	
		44,000	44,000	
SUB-TOTAL	1,077,488	1,257,312	1,246,880	1,305,062

GENERAL FUND

Fire

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
	MAINTENANCE			
PERSONAL SERVICES	359,487	387,436	389,335	520,688
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	4,709	4,979	4,609	5,242
Intra-Departmental Charges - IT Operations - Network Support	4,026	4,931	4,932	5,289
Intra-Departmental Charges - IT Operations - IT Security	1,288	1,825	1,825	2,007
	10,023	11,735	11,366	12,538
ALL OTHER O&M				
Contractual Services	1,643	3,614	3,614	3,687
Repair Of Equipment	58,868	100,219	57,225	91,470
Laundry & Dry Cleaning	2,296	2,597	2,485	2,139
Training	545			
Repair Of Motor Equipment	175,050	189,457	180,000	179,520
Software License & Maintenance	2,199	8,247	1,047	1,063
Auto/Heavy Equipment Fuel	191,829	203,379	209,579	213,771
Office Supplies	302	293	293	299
Equipment - Noncapital	4,897	4,340	4,340	4,427
All Other Materials & Supplies	969	1,004	1,004	1,025
Uniforms	300	495	850	1,440
Chemicals			10,250	
Tools & Implements	2,677	5,259	5,259	5,745
License Tags	845	555	555	567
	442,420	519,459	476,501	505,153
SUB-TOTAL	811,931	918,630	877,202	1,038,379
GRAND TOTAL	27,098,415	31,385,195	30,015,876	32,809,372

GENERAL FUND

Police

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	36,337,087	42,445,733	44,871,460	47,232,098
UTILITIES				
Water Service	9,305	9,574	8,125	8,288
Stormwater Service	1,298	1,363	1,298	1,363
Electric Service	209,308	203,220	203,827	210,248
Wastewater Service	10,715	11,199	11,221	11,782
Solid Waste Service	11,683	11,683	11,683	13,435
	242,309	237,039	236,154	245,116
INTER-CITY SERVICES				
Rental - Fleet Management	2,299,094	2,377,236	2,275,239	1,767,838
Gasoline - Fleet Management	936,460	1,134,026	919,238	1,108,204
Maintenance - Fleet Management	1,216,717	1,361,428	1,386,709	1,353,093
Purchasing & Stores Service	30,088	29,482	29,482	57,780
Intra-Departmental Charges - PC & Network Support	888,857	953,462	879,470	963,189
Intra-Departmental Charges - Telephone	149,974	154,123	154,123	182,696
Intra-Departmental Charges - Radios	404,958	425,518	422,195	381,813
Intra-Departmental Charges - Facilities	456,926	431,809	431,809	441,741
Intra-Departmental Charges - Janitorial	323,683	340,968	340,968	287,503
Intra-Departmental Charges - Training Ctr	20,042	20,373	20,373	21,603
Intra-Departmental Charges - IT Operations - GIS	66,411	46,972	46,972	28,968
Intra-Departmental Charges - IT Operations - Application Dev	501,928	384,664	384,664	498,414
Intra-Departmental Charges - IT Operations - Public Safety	1,354,161	1,569,376	1,569,376	1,319,186
Intra-Departmental Charges - IT Operations - Network Support	716,959	893,488	876,680	921,116
Intra-Departmental Charges - IT Operations - IT Security	230,466	332,143	325,886	351,225
	9,596,725	10,455,068	10,063,184	9,684,369
ALL OTHER O&M				
Contractual Services	180,406	223,794	221,380	179,791
Legal Fees	213,872	173,400	173,400	176,868
Professional Services	11,081	14,850	14,550	15,717
Advertising	1,290	3,500	3,000	2,510
Visa/Mastercard Bank Charges	415	500	500	500
Contract Labor	143,876	193,472	193,472	7,000
Rentals	231,946	247,330	247,098	251,111
Maintenance Of Facilities		1,300	200	400
Repair Of Equipment	42,588	33,265	30,625	36,777
Printing & Photography	12,270	18,122	18,000	18,360
Postage & Mailing	8,669	10,545	9,000	10,756
Subscription & Membership	35,161	46,391	46,020	45,675
Telephone Communications	166,861	423,140	423,140	457,303

GENERAL FUND

Police

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Travel	300		375	
Laundry & Dry Cleaning	103,249	146,474	101,100	128,000
Training		1,000	1,000	1,581
All Other Sundry Charges	14,001	24,800	24,800	11,710
Software License & Maintenance	48,500	30,000	30,000	50,000
All Other Administrative		20,000	10,330	
Refund Of Prior Years Revenue	1,809			
Confidential Informants	30,000	35,000	35,000	35,000
Cloud Subscriptions	3,000	4,010	1,272	4,272
Leases Expense Clearing	(1,222)			
Office Supplies	63,791	60,886	56,500	87,735
Equipment - Noncapital	89,510	192,679	183,279	142,103
All Other Materials & Supplies	61,321	72,192	66,277	63,982
Uniforms	186,891	192,700	171,000	176,029
License Tags	1,002	1,500	1,000	1,100
Use Tax Allocation		(40)		
Food & Supplies for Animals	15,818	14,600	15,576	14,280
Training - Ammunition	22,810	31,490	31,490	24,400
	1,689,215	2,216,900	2,109,384	1,942,960

DEBT SERVICE

Body Worn Camera System

1,071,153

1,071,153

SPECIAL PROJECTS

Florida Southern College - SRO	910,324	910,629	1,043,302	1,131,727
Crime Watch	45,117	54,550	1,014,820	55,182
Special Overtime	110,545	158,000	215,348	130,000
Emergency Preparedness		2,200	2,200	2,200
Recruitment	67,800	54,105	51,196	46,305
Victim Assistance Program	18,750	25,000	25,000	25,000
Training Center	158,835	200,368	173,860	183,460
Police Educations	33,332	41,893	41,893	35,000
Canine Training - Donations	15,493	90,796	90,796	
Investigative Costs Reimbursement	189,522	185,535	185,535	180,531
Do the Right Thing - Donations	1,077	3,460	3,460	
School Resource Officers - Donations	(209)	6,203	6,116	
Polk Community College IPS Coordinator	137,900	141,749	142,674	164,021
Red Light Cameras	975,565	976,750	1,005,244	1,216,050
LPD Explorer Program - Donations	3,007	12,911	13,547	
COPS For Christmas - Donations	10,182	9,084	10,998	
Lakeland Police Dept. - Donations	1,371	5,088	5,088	
SWAT Medic Program	10,609	6,000	4,704	6,000
AED Units for LPD Patrol Cars	12,146	35,365	35,365	22,000

GENERAL FUND

Police

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Special Event Sponsorship	27,350	18,740	25,647	29,250
FOAG Victim Assistance (VOCA)	198,850	240,765	205,491	246,220
FDLE-Byrne Grant	10,258	35,741	35,741	
DOJ-Justice Assistance Grant	9,156	76,680		
Community Policing Innovation	438,406	443,442	395,825	440,276
New Beginnings - SRO	116,344	124,171	120,968	176,453
Ballistic Vest Replacements	63,819	95,038	95,038	80,000
Lakeland Christian - SRO	101,743	153,881	144,674	273,608
Accommodations for Programs and Services		10,000	10,000	10,000
Magnolia Montessori Academy - SRO	79,991	83,088	102,471	115,401
LPD New Technology and Equipment Replacement	99,711	57,956	57,956	40,000
Sun-N-Fun				50,000
Body Worn Camera System	1,400	1,160,790	1,156,713	1,071,253
Digital Evidence Management System	250	12,017	12,017	
Donations - LPD Trade Academy	2,374			
SRO - Parkway Christian Academy	96,528	100,892	115,645	134,366
State Assistance Fentanyl Eradication	49,050	88,986	88,986	
SAFE Grant Award # TM-18-0278	12,092			
DOJ-Justice Assistance Grant	25,320	53,045	52,970	
LPD New Technology and Equipment Replacement	30,801	16,000	16,000	17,000
State Assistance Fentanyl Eradication	34,964	112,000	112,000	
SAFE Grant Award # TM-18-0278	6,136	86,773	86,773	
FDLE - Drone Replacement Program		124,999	124,999	
	<u>4,105,911</u>	<u>6,014,690</u>	<u>7,031,060</u>	<u>5,881,303</u>
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	1,187,079	1,207,719	1,207,719	1,232,391
Transfer To Fleet Mgmt Reserve	55,408	50,000	50,000	
Transfer To Fleet Mgmt Reserve	700,805	331,005	331,005	
Transfer To Information Technology	36,768	27,087	27,087	
	<u>1,980,060</u>	<u>1,615,811</u>	<u>1,615,811</u>	<u>1,232,391</u>
SUB-TOTAL	<u>55,022,459</u>	<u>62,985,241</u>	<u>65,927,053</u>	<u>66,218,237</u>

GENERAL FUND

Police

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
LAW ENFORCEMENT TRUST FUND				
ALL OTHER O&M				
All Other Administrative	41,060	129,315	116,545	
Equipment - Noncapital	68,593	25,290	22,769	
	109,653	154,605	139,314	
CAPITAL OUTLAY				
Equipment - Capital		176,522	176,522	
		176,522	176,522	
SUB-TOTAL	109,653	331,127	315,836	
FEDERALLY FORFEITED PROPERTY				
ALL OTHER O&M				
All Other Administrative	18,766	1,437,580	1,149,785	
Computer Software	5,275			
Equipment - Noncapital	111,339	112,651	99,820	
	135,380	1,550,231	1,249,605	
CAPITAL OUTLAY				
Equipment - Capital	15,650	206,891	206,891	
	15,650	206,891	206,891	
SUB-TOTAL	151,030	1,757,122	1,456,496	
GRAND TOTAL	55,283,142	65,073,490	67,699,385	66,218,237

GENERAL FUND
Public Works - Director

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	870,394	835,338	816,202	866,522
UTILITIES				
Water Service	266	274	278	284
Electric Service	4,363	4,226	4,262	4,396
Wastewater Service	306	320	321	337
Solid Waste Service	442	443	440	506
Solid Waste Service - Recycling	41	41	41	74
	5,417	5,304	5,342	5,597
INTER-CITY SERVICES				
Purchasing & Stores Service	836	3,369	3,369	1,992
Intra-Departmental Charges - PC & Network Support	13,984	14,055	14,266	15,509
Intra-Departmental Charges - Telephone	5,421	5,708	5,708	6,525
Intra-Departmental Charges - Radios	4,821	4,974	4,974	3,354
Intra-Departmental Charges - Facilities	15,117	14,286	14,286	14,615
Intra-Departmental Charges - Janitorial	9,281	9,735	9,735	8,841
Intra-Departmental Charges - Training Ctr	484	414	414	439
Intra-Departmental Charges - IT Operations - GIS	20,375	18,937	18,937	11,642
Intra-Departmental Charges - IT Operations - Application Dev	40,293	51,650	51,650	53,627
Intra-Departmental Charges - IT Operations - Network Support	12,514	14,794	14,795	15,867
Intra-Departmental Charges - IT Operations - IT Security	3,970	5,475	5,475	6,021
	127,097	143,397	143,609	138,432
ALL OTHER O&M				
Repair Of Equipment	500	1,836	500	1,873
Printing & Photography	26	153	50	157
Postage & Mailing	306	459	350	469
Subscription & Membership	1,043	3,468	1,050	3,538
Telephone Communications	3,109	4,488	4,488	4,578
Travel	7,482	7,650	7,650	7,803
Training	6,190	7,650	7,650	7,803
All Other Sundry Charges	709	1,938	1,000	1,977
Software License & Maintenance		1,275		1,301
Office Supplies	2,804	4,437	4,437	4,526
Equipment - Noncapital	4,904	4,590	4,590	4,677
Uniforms	238	408		417
	27,311	38,352	31,765	39,119

GENERAL FUND
Public Works - Director

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Limited English Proficiency	340	600	600	600
Office Remodel		10,500	10,500	
	340	11,100	11,100	600
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(96,354)	(102,137)	(102,137)	(106,555)
Cost Allocated - Purchasing	(7,140)	(7,408)	(7,408)	(7,751)
Cost Allocated - Solid Waste Management	(140,536)	(149,050)	(149,050)	(155,486)
Cost Allocated - Airport	(7,140)	(7,408)	(7,408)	(7,751)
Cost Allocated - Parking	(22,434)	(23,647)	(23,647)	(24,689)
Cost Allocated - Wastewater	(7,140)	(7,408)	(7,408)	(7,751)
Cost Allocated - Electric	(7,140)	(7,408)	(7,408)	(7,751)
Cost Allocated - Water	(7,140)	(7,408)	(7,408)	(7,751)
Cost Allocated - Stormwater Utility	(57,270)	(60,637)	(60,637)	(63,269)
Cost Allocated - Facilities Maintenance Fund	(57,270)	(60,637)	(60,637)	(63,269)
Cost Allocated - Information Technology	(7,140)	(7,408)	(7,408)	(7,751)
Cost Allocated - Building Inspection Fund	(7,140)	(7,408)	(7,408)	(7,751)
	(423,844)	(447,964)	(447,964)	(467,525)
TRANSFERS TO OTHER FUNDS				
Transfer To Transportation Fund	1,000,000	1,000,000	1,000,000	1,000,000
	1,000,000	1,000,000	1,000,000	1,000,000
GRAND TOTAL	1,606,716	1,585,527	1,560,054	1,582,745

GENERAL FUND

Public Works - Traffic

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,169,250	1,398,233	1,265,426	1,790,278
UTILITIES				
Water Service	1,263	1,294	1,222	1,246
Electric Service	16,441	15,413	16,507	17,027
Wastewater Service	476	495	486	510
Solid Waste Service	2,306	2,729	3,274	3,765
Solid Waste Service - Recycling	102	102	102	184
	20,587	20,033	21,591	22,732
INTER-CITY SERVICES				
Rental - Fleet Management	94,798	69,541	84,628	51,721
Gasoline - Fleet Management	30,769	31,676	26,434	32,899
Maintenance - Fleet Management	66,980	52,615	42,339	53,923
Purchasing & Stores Service	19,222	36,221	36,221	33,871
Intra-Departmental Charges - PC & Network Support	34,788	36,367	36,140	40,093
Intra-Departmental Charges - Telephone	8,432	8,880	8,880	10,875
Intra-Departmental Charges - Radios	8,437	8,705	8,705	7,826
Intra-Departmental Charges - Facilities	42,046	39,734	39,734	40,648
Intra-Departmental Charges - Janitorial	22,902	24,020	24,020	21,814
Intra-Departmental Charges - Training Ctr	1,021	1,086	1,086	1,151
Intra-Departmental Charges - IT Operations - GIS	18,438	29,808	29,808	19,407
Intra-Departmental Charges - IT Operations - Application Dev	38,567	51,396	51,396	55,313
Intra-Departmental Charges - IT Operations - Network Support	31,440	38,876	38,878	41,675
Intra-Departmental Charges - IT Operations - IT Security	10,230	14,600	14,599	16,056
	428,068	443,525	442,868	427,272
ALL OTHER O&M				
Contractual Services	63,518	30,000	30,000	
Consultant Fees				100,000
Rentals	334	383	500	7,650
Repair Of Equipment	9,733	8,000	8,000	8,160
Printing & Photography		67		100
Postage & Mailing	324	167	200	350
Subscription & Membership	5,700	2,310	2,310	2,601
Telephone Communications	6,701	5,834	5,834	5,951
Travel	1,524	2,723	2,723	1,950
Training	5,321	3,726	3,726	2,465
All Other Sundry Charges	50	8	8	50
Refund Of Prior Years Revenue	4,829			
Auto/Heavy Equipment Fuel	69	437	437	306
Office Supplies	2,234	3,000	3,000	3,060
Equipment - Noncapital	2,263	501	501	3,060
All Other Materials & Supplies	163,289	99,992	99,992	33,719

GENERAL FUND

Public Works - Traffic

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Uniforms	7,258	9,120	9,120	9,303
Tools & Implements	1,323	2,346	2,346	2,393
Use Tax Allocation	(92)		(8)	
	<u>274,377</u>	<u>168,614</u>	<u>168,689</u>	<u>181,118</u>
CAPITAL OUTLAY				
Equipment - Capital	<u>33,158</u>			
	<u>33,158</u>			
SPECIAL PROJECTS				
ITS Maintenance	63,676	327,936	329,262	19,100
Traffic Calming Projects		60,350		
Sign Fabrication	89,835	94,515	90,662	77,000
Special Event Sponsorship	25,124	30,000	36,898	26,000
Traffic Signal Maintenance		20,000	20,000	70,000
Traffic Signal Repair		50,000	35,000	
	<u>178,635</u>	<u>582,801</u>	<u>511,822</u>	<u>192,100</u>
GRAND TOTAL	<u>2,104,075</u>	<u>2,613,206</u>	<u>2,410,396</u>	<u>2,613,500</u>

GENERAL FUND

Public Works - Engineering

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,347,723	1,781,610	1,555,034	1,710,138
UTILITIES				
Water Service	460	474	480	490
Electric Service	7,545	7,309	7,372	7,604
Wastewater Service	528	553	555	583
Solid Waste Service	765	767	761	875
Solid Waste Service - Recycling	71	71	71	128
	9,369	9,174	9,239	9,680
INTER-CITY SERVICES				
Rental - Fleet Management	51,312	26,876	26,876	17,092
Gasoline - Fleet Management	9,032	8,121	8,220	8,570
Maintenance - Fleet Management	15,430	12,784	17,702	13,193
Purchasing & Stores Service	3,343	10,951	10,951	18,928
Intra-Departmental Charges - PC & Network Support	23,603	24,131	24,701	26,815
Intra-Departmental Charges - Telephone	6,625	6,977	6,977	7,975
Intra-Departmental Charges - Radios	4,218	4,353	4,353	3,913
Intra-Departmental Charges - Facilities	26,152	24,715	24,715	25,283
Intra-Departmental Charges - Janitorial	16,057	16,841	16,841	15,294
Intra-Departmental Charges - Training Ctr	914	931	931	987
Intra-Departmental Charges - IT Operations - GIS	48,931	58,057	58,057	37,562
Intra-Departmental Charges - IT Operations - Application Dev	51,443	38,180	38,180	52,675
Intra-Departmental Charges - IT Operations - Network Support	21,361	26,301	26,302	28,208
Intra-Departmental Charges - IT Operations - IT Security	6,832	9,733	9,732	10,704
	285,253	268,951	274,538	267,199
ALL OTHER O&M				
Contract Labor	25,668	7,248	7,248	
Repair Of Equipment	1,304	1,530	1,530	1,300
Printing & Photography	770			500
Postage & Mailing	75	250	250	255
Subscription & Membership	1,154	2,885	2,855	2,943
Telephone Communications	7,176	8,160	8,160	8,324
Travel	1,784	6,250	3,250	3,000
Training	4,504	5,950	5,950	5,000
All Other Sundry Charges	766	750	750	765
Software License & Maintenance	11,165	11,500	11,500	7,500
Office Supplies	5,358	4,500	4,500	5,575
Equipment - Noncapital	7,249	3,015	3,015	1,700
All Other Materials & Supplies	814			800
Uniforms	4,614	5,300	5,300	4,800
Tools & Implements	2,006	3,315	3,315	2,300
Use Tax Allocation	(4)			

GENERAL FUND
Public Works - Engineering

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
	74,404	60,653	57,623	44,762
CAPITAL OUTLAY				
Equipment - Capital		4,500		5,000
		4,500		5,000
SPECIAL PROJECTS				
Other Projects - City Departments	(329)		1,909	340,665
FDOT-Tenoroc Trail - Segment 1	95	50,834	50,834	
Other Projects - From Outside City			(8,948)	
	(234)	50,834	43,795	340,665
ALLOCATIONS				
Cost Allocated - Stormwater Utility	(42,050)	(44,250)	(44,250)	(44,250)
Cost Allocated - Building Inspection Fund	(19,305)	(20,213)	(20,213)	(19,910)
	(61,355)	(64,463)	(64,463)	(64,160)
GRAND TOTAL	1,655,161	2,111,259	1,875,766	2,313,284

GENERAL FUND

Public Works - Construction & Maintenance

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,484,314	2,383,906	1,647,906	2,609,375
UTILITIES				
Water Service	25,045	28,170	24,677	25,171
Electric Service	35,210	30,155	39,831	41,086
Wastewater Service	26,838	30,275	26,817	28,158
Solid Waste Service	24,320	27,628	14,986	17,234
Solid Waste Service - Recycling	102	102	102	184
	111,515	116,330	106,413	111,833
INTER-CITY SERVICES				
Rental - Fleet Management	172,426	688,459	289,147	679,829
Gasoline - Fleet Management	96,367	142,272	98,266	150,131
Maintenance - Fleet Management	144,921	426,718	225,278	441,940
Purchasing & Stores Service	199,747	92,659	92,659	139,470
Intra-Departmental Charges - PC & Network Support	32,313	33,212	32,700	34,767
Intra-Departmental Charges - Telephone	9,035	10,148	10,148	10,150
Intra-Departmental Charges - Radios	28,323	29,224	29,224	21,802
Intra-Departmental Charges - Facilities	202,336	191,213	191,213	195,611
Intra-Departmental Charges - Janitorial	31,255	32,781	32,781	29,771
Intra-Departmental Charges - Training Ctr	3,869	3,000	3,000	3,180
Intra-Departmental Charges - IT Operations - GIS	67,924	53,634	53,634	34,825
Intra-Departmental Charges - IT Operations - Application Dev	92,068	87,905	87,905	96,237
Intra-Departmental Charges - IT Operations - Network Support	29,663	36,657	35,837	37,512
Intra-Departmental Charges - IT Operations - IT Security	9,837	13,991	13,686	14,718
	1,120,084	1,841,873	1,195,478	1,889,943
ALL OTHER O&M				
Contractual Services	2,947	11,000	8,000	5,000
Leases	20,513	313,962	360,204	172,075
Rentals	917	3,593	200	400
Repair Of Equipment	74,508	59,034	50,000	55,000
Printing & Photography		200	200	200
Postage & Mailing	29	100	50	100
Subscription & Membership	1,056	2,102	2,102	1,500
Telephone Communications	8,985	13,391	9,000	11,000
Travel	3,186	6,721	5,000	6,000
Training	10,832	7,365	7,365	13,000
All Other Sundry Charges	367	700	700	1,000
Office Supplies	8,765	10,000	7,500	9,000
Equipment - Noncapital	21,250	20,000	20,000	22,000
All Other Materials & Supplies	38,468	36,200	36,200	25,000

GENERAL FUND
Public Works - Construction & Maintenance

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Uniforms	29,426	45,360	36,000	40,000
Construction Material	(71,864)	42,800	42,800	65,000
Chemicals	9,284	1,900	1,900	10,000
Tools & Implements	27,179	17,850	17,850	20,000
Personal Safety Equipment	19,672	21,120	21,120	18,000
Parts For Equipment	20,812	23,062	23,062	15,000
Use Tax Allocation	(123)			
Recoveries-From Outside City	(4,812)		(1,671)	
Recoveries-Intra Department Charges	(195,951)	(300,000)	(210,000)	(200,000)
	<u>25,446</u>	<u>336,460</u>	<u>437,582</u>	<u>289,275</u>
DEBT SERVICE				
Interest Expense - Leasing2	90,229			
Principal Payment - Leasing2	133,662			
	<u>223,891</u>			
CAPITAL OUTLAY				
Equipment - Capital		8,000	8,000	8,992
Capital Lease Purchases	1,073,825			
	<u>1,073,825</u>	<u>8,000</u>	<u>8,000</u>	<u>8,992</u>
SPECIAL PROJECTS				
Other Projects - City Departments	(156,320)		(96,326)	73,583
Cleaning & Painting Downtown Streetscape	15,725	25,500	17,000	17,000
	<u>(140,594)</u>	<u>25,500</u>	<u>(79,326)</u>	<u>90,583</u>
GRAND TOTAL	<u>3,898,481</u>	<u>4,712,069</u>	<u>3,316,053</u>	<u>5,000,001</u>

GENERAL FUND
Parks, Recreation & Cultural Arts - Director

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	528,487	702,508	529,787	602,267
UTILITIES				
Water Service	150	155	157	160
Electric Service	2,468	2,391	2,411	2,487
Wastewater Service	173	181	182	191
Solid Waste Service	250	251	249	286
Solid Waste Service - Recycling	23	23	23	41
	3,065	3,001	3,022	3,165
INTER-CITY SERVICES				
Purchasing & Stores Service	9,193	26,113	26,113	29,886
Intra-Departmental Charges - PC & Network Support	8,065	7,950	7,678	8,386
Intra-Departmental Charges - Telephone	4,216	4,440	4,440	5,075
Intra-Departmental Charges - Radios	51,825	49,121	49,121	43,045
Intra-Departmental Charges - Facilities	8,559	8,089	8,089	8,275
Intra-Departmental Charges - Janitorial	5,255	5,512	5,512	5,006
Intra-Departmental Charges - Training Ctr	161	207	207	219
Intra-Departmental Charges - IT Operations - Application Dev	30,071	25,736	25,736	32,154
Intra-Departmental Charges - IT Operations - Network Support	10,688	13,561	13,562	14,445
Intra-Departmental Charges - IT Operations - IT Security	4,292	6,083	6,083	6,690
	132,325	146,812	146,541	153,181
ALL OTHER O&M				
Rentals		500		
Printing & Photography	1,103	1,600	1,600	1,600
Postage & Mailing	86	300	200	200
Subscription & Membership	2,481	2,550	2,500	2,600
Telephone Communications	2,708	4,692	2,850	4,786
Travel	4,735	4,080	4,080	4,100
Training	1,386	4,080	1,570	4,800
Office Supplies	1,416	1,657	1,600	1,600
Equipment - Noncapital		2,550	2,550	1,000
	13,915	22,009	16,950	20,686
CAPITAL OUTLAY				
Equipment - Capital		2,000		
		2,000		

GENERAL FUND
Parks, Recreation & Cultural Arts - Director

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Sculpture Competition	23,389	28,892	26,936	30,612
Volunteers in Public Service		1,500	125	
Downtown Wayfinding	13,835	8,000	8,000	9,000
Downtown Street Furniture	9,093	10,000	10,000	9,000
Sculpture Damage Repairs	7,500			
Veterans' Park		6,000	6,000	
	53,817	54,392	51,061	48,612
GRAND TOTAL	731,610	930,722	747,361	827,911

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES				
	7,607,176	9,752,887	8,060,813	9,881,958
UTILITIES				
Water Service	660,948	694,735	666,992	680,332
Stormwater Service	4,168	4,215	4,411	4,632
Electric Service	259,790	276,056	271,430	279,980
Wastewater Service	94,636	96,902	116,606	122,436
Solid Waste Service	156,028	161,429	163,284	187,777
Solid Waste Service - Recycling	23	23	23	41
	1,175,593	1,233,360	1,222,746	1,275,198
INTER-CITY SERVICES				
Rental - Fleet Management	683,215	974,337	943,850	792,945
Gasoline - Fleet Management	209,058	242,687	188,435	255,664
Maintenance - Fleet Management	431,233	334,703	421,056	345,219
Fleet Mgmt Project Charges	(1,759)	(1,800)		
Purchasing & Stores Service	40,952	42,118	42,118	76,708
Intra-Departmental Charges - PC & Network Support	45,734	47,676	46,758	53,180
Intra-Departmental Charges - Telephone	16,865	16,491	16,491	18,850
Intra-Departmental Charges - Radios	603	622	622	559
Intra-Departmental Charges - Facilities	1,481,930	1,400,472	1,400,472	1,432,681
Intra-Departmental Charges - Janitorial	20,426	21,423	21,423	19,456
Intra-Departmental Charges - Training Ctr	6,610	6,413	6,413	6,799
Intra-Departmental Charges - IT Operations - GIS	20,375	15,267	15,267	9,393
Intra-Departmental Charges - IT Operations - Application Dev	263,957	163,125	163,125	281,427
Intra-Departmental Charges - IT Operations - Network Support	44,028	53,095	54,741	58,668
Intra-Departmental Charges - IT Operations - IT Security	14,415	20,075	21,062	22,746
	3,277,643	3,336,704	3,341,833	3,374,295

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	217,295	226,540	226,540	228,489
Visa/Mastercard Bank Charges	11,333	10,194	10,194	
Contract Labor		13,000	12,500	
Rentals		5,900	5,900	10,947
Maintenance Of Facilities	31,758	34,128	34,128	35,469
Repair Of Equipment	49,466	47,035	47,035	56,900
Printing & Photography	903	160	160	1,202
Postage & Mailing		87	75	89
Subscription & Membership	921	570	570	1,194
Telephone Communications	21,444	17,428	17,428	41,125
Travel	347	2,464	2,464	1,712
Training	4,608	7,041	7,041	5,000
All Other Sundry Charges	12,199	14,125	14,125	11,587
Ad Valorem Taxes				722
Auto/Heavy Equipment Fuel	2,186	2,418	2,418	2,425
Office Supplies	4,719	4,540	45,400	7,283
Equipment - Noncapital	18,775	12,834	13,834	7,500
All Other Materials & Supplies	58,270	44,627	44,627	40,327
Uniforms	49,132	54,605	54,605	55,000
Cleaning & Janitor Supply	61,351	59,174	58,662	57,019
Construction Material	5,249	5,235	3,970	3,672
Chemicals	94,182	106,758	106,758	109,365
Paints & Paint Supplies		1,500	1,500	2,550
Tools & Implements	15,018	16,359	16,359	14,985
Electrical Hardware & Plumbing Supplies	14,155	23,394	23,394	22,940
Agricultural & Horticultural Supplies	213,898	208,268	207,792	225,947
Recreational Supplies	19,206	23,806	23,806	20,485
Food & Supplies for Animals	10,609	11,970	11,970	12,822
Irrigation Supplies	27,049	32,130	32,130	27,486
Recoveries-Intra Department Charges	0			
	<u>944,075</u>	<u>986,290</u>	<u>1,025,385</u>	<u>1,004,242</u>
CAPITAL EQUIPMENT				
Equipment - Capital	<u>53,895</u>	<u>32,640</u>	<u>32,640</u>	<u>33,300</u>
	<u>53,895</u>	<u>32,640</u>	<u>32,640</u>	<u>33,300</u>

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Tigers Spring Training	98,527	139,942	118,548	137,600
Special Overtime	166,980	302,000	368,901	
Train Station-Maintenance	(1,234)			5,304
Replace Parks Equipment	60,054	84,463	84,462	64,200
Holiday Decorations	2,962	3,907	3,907	4,100
Tree And Palm Program	19,715	20,000	20,000	20,000
Landscape Renovations	27,910	29,000	29,000	30,000
Irrigation Modernization	19,996	22,841	22,840	23,000
Resigning Of Parks	1,348	10,456	10,456	7,700
Replace Swan Pens	2,000			2,000
Spring Training Preparation	99,847	107,377	106,894	109,000
Master Key System - Tigertown, Peterson & Lake Parker Park				1,000
Landscape Renovations - FDOT	26,943	28,350	28,350	28,500
Hollis Garden	28,337	29,500	29,500	32,000
Sportsfield Lighting	29,991	89,240	89,240	90,000
Tree Trust Fund	61,951	141,710	141,710	132,000
Parking Lot C Landscape	2,073			
City Swans-Medical & Veterinary Services	11,063	29,265	29,265	35,000
	<u>658,463</u>	<u>1,038,051</u>	<u>1,083,073</u>	<u>721,404</u>
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(13,144)	(14,811)	(14,811)	(15,563)
Cost Allocated - Purchasing	(39,432)	(44,433)	(44,433)	(46,688)
Cost Allocated - Solid Waste Management	(39,432)	(44,433)	(44,433)	(46,688)
Cost Allocated - Airport	(10,515)	(11,849)	(11,849)	(12,450)
Cost Allocated - Parking	(76,236)	(85,903)	(85,903)	(90,264)
Cost Allocated - Wastewater	(39,432)	(44,433)	(44,433)	(46,688)
Cost Allocated - Electric	(353,577)	(398,412)	(398,412)	(418,639)
Cost Allocated - Water	(76,236)	(85,903)	(85,903)	(90,264)
Cost Allocated - Building Inspection Fund	(76,236)	(85,903)	(85,903)	(90,264)
	<u>(724,240)</u>	<u>(816,080)</u>	<u>(816,080)</u>	<u>(857,508)</u>
TRANSFERS TO OTHER FUNDS				
Transfer To Public Impr Fund				2,204,514
				<u>2,204,514</u>
SUB-TOTAL	12,992,605	15,563,852	13,950,410	17,637,403

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Detroit Minor League				
ALL OTHER O&M				
Ad Valorem Taxes		648		
		648		
SPECIAL PROJECTS				
Extended Spring Training	7,741	19,330	19,330	17,500
Gulf Coast League	41,546	4,071	49,000	49,000
Fall Instructional	1,382	61,880	61,880	56,000
Lakeland Flying Tigers	15,891	16,571	17,921	18,200
Tryouts & Evaluations / Other	2,079	2,025	2,670	3,500
	68,638	103,877	150,801	144,200
SUB-TOTAL	68,638	104,525	150,801	144,200
Detroit Major League				
SPECIAL PROJECTS				
Spring Training	119,625	70,702	190,680	136,500
Fantasy Camp		3,393	6,229	18,600
Tryouts & Evaluations / Other	2,071		1,108	2,450
Mini-Camp			9,694	9,450
	121,695	74,095	207,711	167,000
SUB-TOTAL	121,695	74,095	207,711	167,000
GRAND TOTAL	13,182,939	15,742,472	14,308,922	17,948,603

GENERAL FUND
Parks, Recreation & Cultural Arts - Recreation

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	4,000,201	4,804,231	4,161,838	5,780,315
UTILITIES				
Water Service	55,704	59,245	62,527	63,778
Electric Service	270,917	258,209	260,970	269,190
Wastewater Service	55,581	57,834	60,443	63,466
Solid Waste Service	36,663	36,595	38,166	43,892
Solid Waste Service - Recycling	23	23	23	41
	418,888	411,906	422,129	440,367
INTER-CITY SERVICES				
Rental - Fleet Management	36,708	74,750	77,488	44,895
Gasoline - Fleet Management	8,506	11,683	9,055	12,327
Maintenance - Fleet Management	19,592	19,084	16,851	19,718
Purchasing & Stores Service	9,196	7,578	7,578	18,926
Intra-Departmental Charges - PC & Network Support	88,139	93,423	84,029	98,736
Intra-Departmental Charges - Telephone	28,911	27,909	27,909	34,800
Intra-Departmental Charges - Facilities	812,267	767,618	767,618	785,274
Intra-Departmental Charges - Janitorial	10,616	11,135	11,135	10,113
Intra-Departmental Charges - Training Ctr	2,526	2,534	2,534	2,687
Intra-Departmental Charges - IT Operations - Application Dev	165,807	126,537	126,537	224,163
Intra-Departmental Charges - IT Operations - Network Support	86,122	105,039	104,750	114,299
Intra-Departmental Charges - IT Operations - IT Security	28,652	40,150	39,995	44,823
	1,297,042	1,287,440	1,275,479	1,410,761
ALL OTHER O&M				
Contractual Services	67,872	126,005	126,005	122,760
Visa/Mastercard Bank Charges	41,718	43,044	42,840	43,000
Maintenance Of Facilities	24,810	54,796	54,796	22,000
Repair Of Equipment	80,307	69,620	69,620	73,428
Subscription & Membership	1,736	2,896	2,846	2,578
Telephone Communications	7,593	12,410	8,890	8,550
Travel	7,507	8,456	8,986	5,000
Training	18,091	14,549	13,549	19,500
Licenses & Permits	700	760	760	780
Leases Expense Clearing	(1,000)			
Tariff - Tax on Imports			216	
Office Supplies	15,822	19,717	18,517	15,717
Equipment - Noncapital	48,271	32,947	32,847	27,400
Uniforms	23,217	22,584	22,414	22,934
Cleaning & Janitor Supply	67,637	77,706	75,156	76,320
Chemicals	68,465	107,616	81,900	114,600

GENERAL FUND
Parks, Recreation & Cultural Arts - Recreation

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Tools & Implements	2,990	3,423	3,260	3,436
Electrical Hardware & Plumbing Supplies	1,143	1,300	1,200	1,400
Recreational Supplies	11,764	8,410	8,010	8,582
Recoveries-Intra Department Charges	(10,275)	(10,583)	(10,583)	(10,795)
	<u>478,369</u>	<u>595,656</u>	<u>561,229</u>	<u>557,190</u>
FUEL				
Fuel-Pool Operations	19,634	19,000	19,000	20,000
	<u>19,634</u>	<u>19,000</u>	<u>19,000</u>	<u>20,000</u>
DEBT SERVICE				
Special Event Sponsorship	75,501			
	<u>75,501</u>			
CAPITAL OUTLAY				
Equipment - Capital	11,143	22,500	22,500	22,500
	<u>11,143</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
SPECIAL PROJECTS				
Resurface Tennis Courts		64,000	64,000	32,000
Christmas Parade	10,735	12,450	12,238	17,950
Special Events Program	66,937	75,200	75,000	75,000
Program Activity Costs	299,455	364,398	343,454	366,107
Tournament Costs	19,517	22,100	21,121	22,200
Martin Luther King Parade	9,465	9,740	9,740	9,500
Weight Room Equipment Replacement	88,647	25,000	25,000	25,000
Expanded Cultural Opportunities	11,425	16,035	16,035	16,018
Special Event Sponsorship	93,982	388,154	384,654	315,000
Holly Jolly Jinglebell Jog	18,057	79,032	24,335	60,000
Department of Health Child Care Food Program	9,032	11,500	11,500	11,500
MLK Festivities	1,600	1,600	1,600	1,600
E-Sports at Coleman Bush	86,508	16,035	15,000	15,000
	<u>715,359</u>	<u>1,085,244</u>	<u>1,003,677</u>	<u>966,875</u>
GRAND TOTAL	<u>7,016,138</u>	<u>8,225,977</u>	<u>7,465,852</u>	<u>9,198,008</u>

GENERAL FUND
Parks, Recreation & Cultural Arts - Main Library

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES	MAIN LIBRARY			
PERSONAL SERVICES	1,698,611	2,033,706	1,836,754	2,008,253
UTILITIES				
Water Service	6,124	5,456	6,982	7,122
Electric Service	42,823	37,574	42,539	43,879
Wastewater Service	3,962	3,507	4,009	4,209
Solid Waste Service	4,299	4,299	4,299	4,944
	57,207	50,836	57,829	60,154
INTER-CITY SERVICES				
Rental - Fleet Management	3,492	6,591	6,724	4,709
Gasoline - Fleet Management	176	151	282	159
Maintenance - Fleet Management	775	956	432	983
Purchasing & Stores Service	56,832	59,807	59,807	50,807
Intra-Departmental Charges - PC & Network Support	43,982	47,011	44,548	51,534
Intra-Departmental Charges - Telephone	19,274	22,199	22,199	27,549
Intra-Departmental Charges - Facilities	185,419	175,227	175,227	179,257
Intra-Departmental Charges - Training Ctr	1,720	1,655	1,655	1,754
Intra-Departmental Charges - IT Operations - Application Dev	85,664	66,119	66,119	86,713
Intra-Departmental Charges - IT Operations - Network Support	38,573	47,670	43,700	51,127
Intra-Departmental Charges - IT Operations - IT Security	12,305	17,641	17,640	19,401
	448,211	445,027	438,333	473,993
ALL OTHER O&M				
Contractual Services	27,899	29,275	29,275	30,000
Visa/Mastercard Bank Charges	2,166	2,040	2,040	2,200
Repair Of Equipment		200	200	100
Postage & Mailing	25,000	15,000	15,000	15,000
Subscription & Membership	90	250	250	250
Telephone Communications	720	750	750	750
All Other Sundry Charges	2,499	3,000	3,000	3,060
Binding & Processing	587	1,250	1,250	1,000
Leases Expense Clearing	(612)			
Office Supplies	9,665	12,750	12,750	13,005
Equipment - Noncapital	1,995	2,000	2,000	2,000
Cleaning & Janitor Supply	8,246	8,400	8,400	8,600
Library Materials	165,944	153,008	153,008	99,746
	244,199	227,923	227,923	175,711

GENERAL FUND

Parks, Recreation & Cultural Arts - Main Library

SPECIAL PROJECTS

Library Foundation - Reference Section		5,015	5,015
Library Foundation - Special Collections Section	499	1,651	1,651
Library Foundation - Fine Arts Collections Section		6,852	6,630
Serena Bailey Foundation - Reference Section		30,632	30,632
Serena Bailey Foundation - Special Collections Section		30,536	30,536
Serena Bailey Foundation - Fine Arts Collections Section		143,819	143,819
Louise K Padar Bequest		65,658	65,658
	499	284,163	283,941
SUB-TOTAL	2,448,727	3,041,655	2,844,780
			2,718,111

E- LIBRARY

PERSONAL SERVICES	1,222
ALL OTHER O&M	
Office Supplies	(104)
	(104)
SUB-TOTAL	1,117

GENERAL FUND
Parks, Recreation & Cultural Arts - Main Library

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
COUNTY-WIDE LIBRARY COOPERATIVE				
PERSONAL SERVICES	447,102	493,720	468,437	525,995
UTILITIES				
Water Service	9	23	23	
Electric Service	436	1,077	1,077	
Wastewater Service	47	116	116	
Solid Waste Service	20	49	49	
	512	1,265	1,265	
ALL OTHER O&M				
Contractual Services	110,719	424,438	424,438	70,000
Repair Of Equipment		250	250	100
Postage & Mailing		5,000	5,000	7,000
Subscription & Membership	363	1,800	1,800	500
Travel	5,197	3,000	3,000	2,000
Training	2,411	2,000	2,000	2,000
All Other Sundry Charges	2,509	7,000	5,000	7,000
Software License & Maintenance		1,500	1,500	1,500
Binding & Processing		1,500	1,500	1,500
Office Supplies	8,138	17,000	17,000	15,000
Equipment - Noncapital	9,110	8,600	8,600	8,250
Uniforms	1,621	2,500	2,500	2,000
Cleaning & Janitor Supply	6,000	8,500	8,500	8,500
Library Materials	421,711	565,000	565,000	430,000
	567,778	1,048,088	1,046,088	555,350
CAPITAL EQUIPMENT				
Equipment - Capital	8,000	10,000	10,000	10,000
	8,000	10,000	10,000	10,000
SUB-TOTAL	1,023,392	1,553,073	1,525,790	1,091,345
GRAND TOTAL	3,473,236	4,594,728	4,370,570	3,809,456

GENERAL FUND
Parks, Recreation & Cultural Arts - Branch
Library

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	510,648	592,073	548,365	582,301
UTILITIES				
Water Service	1,447	1,491	1,463	1,492
Electric Service	37,347	35,711	33,693	34,754
Wastewater Service	1,804	1,907	1,822	1,913
Solid Waste Service	1,604	1,604	1,604	1,845
	42,202	40,713	38,582	40,004
INTER-CITY SERVICES				
Rental - Fleet Management	2,820	2,087	2,185	1,189
Gasoline - Fleet Management	191	102	144	108
Maintenance - Fleet Management	857	956	616	983
Purchasing & Stores Service	836	842	842	996
Intra-Departmental Charges - PC & Network Support	8,559	9,172	8,469	10,073
Intra-Departmental Charges - Telephone	5,421	5,708	5,708	7,975
Intra-Departmental Charges - Facilities	77,909	73,626	73,626	75,320
Intra-Departmental Charges - Training Ctr	269	259	259	274
Intra-Departmental Charges - IT Operations - Application Dev	6,033	4,640	4,640	7,130
Intra-Departmental Charges - IT Operations - Network Support	8,052	9,863	9,041	10,578
Intra-Departmental Charges - IT Operations - IT Security	2,575	3,650	3,650	4,014
	113,523	110,905	109,180	118,640
ALL OTHER O&M				
Contractual Services	21,688	22,100	22,100	22,500
All Other Sundry Charges	359	401	401	417
Office Supplies	3,129	4,100	4,100	4,200
Cleaning & Janitor Supply	4,176	4,200	4,200	4,300
	29,352	30,801	30,801	31,417
SPECIAL PROJECTS				
Jackson Jump Start	373	9,627	9,672	
	373	9,627	9,672	
GRAND TOTAL	696,098	784,119	736,600	772,362

GENERAL FUND
Parks, Recreation & Cultural Arts - Cleveland
Heights Golf Course

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,255,872	1,494,480	1,316,680	1,505,945
INSURANCES				
Insurance - Fire	42,797	47,120	26,514	28,734
Insurance - Position Bond	56	60	57	59
Self-Insurance Services	32,919	33,823	33,823	23,087
Insurance Consultant	462	488	462	
Insurance - Excess Liability (Auto, General)	1,264	1,389	1,450	
	77,498	82,880	62,306	51,880
UTILITIES				
Water Service	15,163	15,479	16,219	16,544
Stormwater Service	13,967	14,665	13,967	14,665
Electric Service	85,819	85,561	89,337	94,574
Wastewater Service	9,521	9,903	10,523	11,049
Solid Waste Service	12,898	13,218	13,672	16,190
	137,368	138,826	143,718	153,022
INTER-CITY SERVICES				
Rental - Fleet Management	19,212	23,180	23,352	17,689
Gasoline - Fleet Management	32,866	36,960	25,878	39,001
Maintenance - Fleet Management	14,168	15,282	16,122	15,800
Purchasing & Stores Service	8,358	8,424	8,424	17,932
Intra-Departmental Charges - PC & Network Support	9,970	10,694	7,886	8,135
Intra-Departmental Charges - Telephone	7,228	7,612	6,343	8,700
Intra-Departmental Charges - Facilities	122,232	115,514	115,514	118,170
Intra-Departmental Charges - Janitorial	32,996	34,607	34,607	31,429
Intra-Departmental Charges - Training Ctr	806	776	776	822
Intra-Departmental Charges - IT Operations - Application Dev	24,505	19,743	19,743	26,808
Intra-Departmental Charges - IT Operations - Network Support	12,328	15,287	12,048	12,830
Intra-Departmental Charges - IT Operations - IT Security	4,292	6,083	5,170	5,352
	288,960	294,162	275,863	302,668
ALL OTHER O&M				
Contractual Services	43,875	55,170	55,170	59,844
Banking Service	384	971	535	582
Advertising	8,002	10,200	10,200	10,404
Visa/Mastercard Bank Charges	58,487	45,900	45,900	55,000
Leases	84,480	91,520	85,437	107,040
Rentals	45	4,900	4,900	3,060
Repair Of Equipment	6,306	23,700	23,700	26,112
Printing & Photography	460	2,040	1,333	2,082
Postage & Mailing	14	240	240	245

GENERAL FUND
Parks, Recreation & Cultural Arts - Cleveland
Heights Golf Course

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Subscription & Membership	3,675	6,920	6,100	7,057
Telephone Communications	2,286	7,100	5,610	7,243
Training	892	3,200	3,500	3,254
Maintenance of Lakes		1,000	1,000	1,020
Bad Debt Expense		102		101
Tournament Expenses	4,946	2,550	2,550	2,601
Leases Expense Clearing	(84,480)			
Tariff - Tax on Imports		200	150	
Office Supplies	2,493	3,980	3,451	3,938
Equipment - Noncapital	2,014	6,367	5,562	3,601
All Other Materials & Supplies	40,974	39,104	38,680	40,213
Uniforms	6,571	6,000	6,000	6,800
Cleaning & Janitor Supply	205	1,888	1,000	1,000
Chemicals	133,962	133,250	122,400	124,848
Tools & Implements	1,901	4,000	4,000	4,080
Agricultural & Horticultural Supplies	39,066	46,100	46,100	57,222
Merchandise	83,042	90,000	86,500	88,230
Tires & Tubes	1,378	2,040	2,040	2,081
Parts For Equipment	51,605	46,350	46,350	44,217
Food Purchases	20,986	25,500	25,500	26,010
Fertilizer	90,899	61,141	61,141	100,470
Irrigation Supplies	17,512	16,000	16,000	19,380
	621,980	737,433	711,049	807,735
DEBT SERVICE				
Golf Course Equipment	95,141	95,141	95,141	95,125
Operations	84,378			
	179,519	95,141	95,141	95,125
CAPITAL OUTLAY				
Equipment - Capital	236,184	584,288	584,288	2,040
	236,184	584,288	584,288	2,040
SPECIAL PROJECTS				
Golf Course Equipment	10,010	166,277	166,277	
Greens & Tees Replacement		33,013	19,410	
	10,010	199,290	185,687	
GRAND TOTAL	2,807,392	3,626,500	3,374,732	2,918,415

GENERAL FUND
Parks, Recreation & Cultural Arts - Cemeteries

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,054,099	1,111,234	1,110,077	1,167,662
UTILITIES				
Water Service	22,300	20,361	20,152	20,555
Electric Service	18,516	18,903	17,979	18,545
Wastewater Service	2,240	2,857	1,296	1,361
Solid Waste Service	8,752	8,441	10,781	12,398
	51,808	50,562	50,208	52,859
INTER-CITY SERVICES				
Rental - Fleet Management	47,652	73,976	70,111	52,795
Gasoline - Fleet Management	20,579	24,871	18,517	25,980
Maintenance - Fleet Management	35,477	34,684	32,678	35,618
Purchasing & Stores Service	3,343	4,212	4,212	3,985
Intra-Departmental Charges - PC & Network Support	8,303	8,630	8,296	9,146
Intra-Departmental Charges - Telephone	3,614	3,806	3,806	5,075
Intra-Departmental Charges - Facilities	28,890	27,302	27,302	27,930
Intra-Departmental Charges - Janitorial	6,396	6,708	6,708	6,092
Intra-Departmental Charges - Training Ctr	699	724	724	768
Intra-Departmental Charges - IT Operations - GIS	6,097	11,011	11,011	6,748
Intra-Departmental Charges - IT Operations - Application Dev	13,748	11,099	11,099	17,446
Intra-Departmental Charges - IT Operations - Network Support	8,052	9,863	9,041	10,578
Intra-Departmental Charges - IT Operations - IT Security	2,575	3,650	3,650	4,014
	185,425	220,536	207,155	206,175
ALL OTHER O&M				
Contractual Services	23,396	32,874	32,874	18,345
Contract Labor		12,300		
Repair Of Equipment	6,959	7,322	7,322	7,322
Printing & Photography	1,809	807	807	1,020
Postage & Mailing	221	199	199	300
Subscription & Membership		163	163	100
Telephone Communications	2,499	3,403	3,403	3,403
Training	954	626	626	1,000
All Other Sundry Charges	204			228
Software License & Maintenance				6,830
Refund Of Prior Years Revenue	6,682	12,240	12,240	
Engraving	3,950	13,275	7,000	7,140
Office Supplies	3,912	2,336	2,336	2,500
Equipment - Noncapital	3,424	3,883	3,493	3,493
All Other Materials & Supplies	2,505	3,304	3,304	3,304
Uniforms	5,370	5,366	5,366	6,300

GENERAL FUND
Parks, Recreation & Cultural Arts - Cemeteries

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Construction Material	2,690	3,264	3,264	3,264
Tools & Implements	2,050	2,091	2,091	2,861
Agricultural & Horticultural Supplies	10,750	9,492	9,492	11,656
Merchandise	1,569	2,306	2,306	800
	<u>78,944</u>	<u>115,251</u>	<u>96,286</u>	<u>79,866</u>
CAPITAL OUTLAY				
Equipment - Capital	<u>26,144</u>	<u>27,550</u>	<u>27,550</u>	<u>31,000</u>
	<u>26,144</u>	<u>27,550</u>	<u>27,550</u>	<u>31,000</u>
GRAND TOTAL	<u>1,396,421</u>	<u>1,525,133</u>	<u>1,491,276</u>	<u>1,537,562</u>

GENERAL FUND RP FUNDING CENTER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	752,085	1,047,404	865,711	1,048,471
INSURANCE				
Insurance - Fire	327,990	361,321	216,952	233,194
Insurance - Position Bond	174	184	174	69
Insurance Consultant	1,238	1,307	1,238	
	329,402	362,812	218,364	233,263
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	55,973	59,782	50,961	59,861
Intra-Departmental Charges - Telephone	11,431	9,698	14,912	42,774
Intra-Departmental Charges - Facilities	28,049	28,630	28,630	30,911
Intra-Departmental Charges - Training Ctr	2,418	1,914	1,914	2,029
Intra-Departmental Charges - IT Operations - GIS	9,146	3,670	3,670	2,249
Intra-Departmental Charges - IT Operations - Application Dev	116,181	75,662	75,662	102,654
Intra-Departmental Charges - IT Operations - Network Support	52,441	64,108	61,235	65,231
Intra-Departmental Charges - IT Operations - IT Security	16,740	23,724	22,658	24,753
	292,379	267,188	259,642	330,462
ALL OTHER O&M				
Contractual Services	2,040	2,150	2,150	2,193
Banking Service	923	2,334	1,285	1,403
Advertising	1,627	1,020	1,020	1,040
Annual Audit	4,558	3,821		
Promotions/Public Relations	45			
Repair Of Equipment	1,126	1,740	1,740	1,775
Printing & Photography	463			475
Postage & Mailing	900	620	725	632
Subscription & Membership	5,742	6,120	6,120	6,242
Telephone Communications	13,325	14,250	14,250	14,535
Travel	6,834	9,900	9,900	10,098
Training	399	1,000	4,200	1,020
All Other Sundry Charges	171	410	500	418
Software License & Maintenance	32,050	32,300	32,300	32,946
Licenses & Permits	2,013	2,040	2,040	2,081
Relocation Payments & Assistance	5,000			
Leases Expense Clearing	(564)			
Office Supplies	4,009	3,800	3,800	3,876
Equipment - Noncapital	2,373	2,150	2,150	2,193
	83,035	83,655	82,180	80,927
SUB-TOTAL	1,457,465	1,761,059	1,425,897	1,693,123

GENERAL FUND RP FUNDING CENTER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
	PROPERTY			
PERSONAL SERVICES	1,172,197	1,391,558	1,206,751	1,642,749
INTER-CITY SERVICES				
Rental - Fleet Management	8,052	7,164	7,038	
Gasoline - Fleet Management	2,359	2,099	1,702	2,216
Maintenance - Fleet Management	2,139	7,362	1,777	7,618
Intra-Departmental Charges - Telephone	9,145	9,159	10,140	
	21,696	25,784	20,657	9,834
ALL OTHER O&M				
Contractual Services	69,382	55,080	55,080	56,182
Contract Labor	27,456	20,400	30,900	20,808
Rentals	3,258	9,290	9,290	9,476
Maintenance Of Facilities	43,774	42,330	42,330	43,177
Repair Of Equipment	37,322	28,160	28,160	28,723
Postage & Mailing	61	110	110	112
Telephone Communications	6,604	7,450	7,450	7,599
Software License & Maintenance	10,016	13,980	13,980	14,260
Auto/Heavy Equipment Fuel	3,633	3,470	3,470	3,539
Office Supplies	2,129	3,000	3,000	3,060
Equipment - Noncapital	15,359	8,780	8,780	8,956
All Other Materials & Supplies	13,234	12,240	12,240	12,485
Uniforms	4,730			
Cleaning & Janitor Supply	53,589	51,000	51,000	52,020
Paints & Paint Supplies	5,049	1,330	1,330	1,357
Tools & Implements	1,239	5,100	5,100	5,202
Electrical Hardware & Plumbing Supplies	14,384	16,320	16,320	16,646
	311,218	278,040	288,540	283,602
SUB-TOTAL	1,505,111	1,695,382	1,515,948	1,936,185

GENERAL FUND RP FUNDING CENTER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
CLIENT SERVICES				
PERSONAL SERVICES	885,549	1,199,488	882,447	785,168
INTER-CITY SERVICES				
Other City Department Charges	16,062	44,500	54,155	45,390
Intra-Departmental Charges - Telephone	12,575	9,699	10,737	
	28,637	54,199	64,892	45,390
ALL OTHER O&M				
Contractual Services			455	
Advertising	14,293	14,200	14,200	14,484
Piano Tuner Expenses	630	600	600	612
Visa/Mastercard Bank Charges	15,192	25,000	16,725	17,000
Contract Labor	512,857	500,000	500,000	510,000
Rentals	6,575	11,000	17,630	11,220
Printing & Photography	212	1,210	1,210	1,234
Postage & Mailing	191	400	400	408
Software License & Maintenance	7,576	5,269	5,745	5,374
Other Reimbursable Event Costs	21,299	22,000	22,000	22,440
Office Supplies	2,646	200	351	204
Food Purchases	893	600	600	612
	582,363	580,479	579,916	583,588
SUB-TOTAL	1,496,549	1,834,166	1,527,255	1,414,146
PARKING				
PERSONAL SERVICES	143,577	144,016	177,577	149,480
INTER-CITY SERVICES				
Intra-Departmental Charges - Telephone	572	539	597	725
	572	539	597	725
ALL OTHER O&M				
Visa/Mastercard Bank Charges	25,628	32,122	31,129	31,000
Software License & Maintenance	840	840	840	857
Office Supplies	861	408	508	516
	27,329	33,370	32,477	32,373
SUB-TOTAL	171,477	177,925	210,651	182,578

GENERAL FUND RP FUNDING CENTER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
BOX OFFICE				
PERSONAL SERVICES	148,899	161,554	198,050	523,491
INTER-CITY SERVICES				
Other City Department Charges	12,878	14,000	14,000	14,280
Intra-Departmental Charges - Telephone	7,430	6,465	7,158	8,700
	20,308	20,465	21,158	22,980
ALL OTHER O&M				
Contractual Services			290	
Advertising	25,576	32,000	32,000	32,640
Piano Tuner Expenses	135			
Talent Fees-Promotions	72,000	48,000	48,000	48,960
Visa/Mastercard Bank Charges	61,343	48,497	53,862	55,000
Contract Labor	138,578	120,000	144,400	122,400
Repair Of Equipment	135	100	100	102
Printing & Photography	300	500	2,550	510
Postage & Mailing	103	125	125	128
Travel	9,840	10,000	10,000	10,200
Licenses & Permits	4,229			
Refunds On Settled Shows	447	500	500	510
Other Reimbursable Event Costs	545	600	600	612
Office Supplies	2,648	3,250	3,250	3,315
Food Purchases	12,113	10,500	11,670	10,710
	327,993	274,072	307,347	285,087
SUB-TOTAL	497,201	456,091	526,555	831,558
COMMUNICATIONS				
INTER-CITY SERVICES				
Intra-Departmental Charges - Telephone	14,861	14,545	6,561	
	14,861	14,545	6,561	
ALL OTHER O&M				
Communications - Other Costs	20,102	18,000	18,000	18,360
	20,102	18,000	18,000	18,360
SUB-TOTAL	34,963	32,545	24,561	18,360

GENERAL FUND RP FUNDING CENTER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
NON-DEPARTMENTAL				
INSURANCE				
Self-Insurance Services	102,940	108,707	108,707	
Self-Insurance Services				48,751
Insurance - Excess Liability (Auto, General)	2,307	2,538	2,650	
Insurance - Excess Liability (Auto, General)				226
	105,247	111,245	111,357	
				48,977
UTILITIES				
Water Service	47,432	48,431	37,437	38,186
Stormwater Service	26,935	28,282	26,935	28,282
Electric Service	391,265	402,197	424,845	438,228
Wastewater Service	18,957	20,095	24,741	25,978
Solid Waste Service	16,223	18,519	16,646	19,143
	500,812	517,524	530,604	549,817
INTER-CITY SERVICES				
Purchasing & Stores Service	11,701	9,266	9,266	
Purchasing & Stores Service				10,958
	11,701	9,266	9,266	
				10,958
ALL OTHER O&M				
Rentals	7,738	7,820	7,820	7,976
Fines & Penalties	459			
	8,197	7,820	7,820	7,976
SUB-TOTAL	625,957	645,855	659,047	617,728
DEBT SERVICE				
Utility Tax/Tourist Development Tax	563			
	563			
SPECIAL PROJECTS				
PCCVB-Reimbursable Expenses	38,745	50,000	47,200	51,000
Marketing Committee	2,722	7,200	8,700	7,344
Sales Expense	15,127	63,520	65,748	64,790
	56,594	120,720	121,648	123,134
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	113,624	114,899	114,899	116,274
	113,624	114,899	114,899	116,274
GRAND TOTAL	5,958,940	6,838,642	6,126,461	6,933,086

GENERAL FUND Non-Departmental

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	989,855	3,654,206	853,078	799,239
INSURANCES				
Insurance - Fire	1,371,347	1,518,185	911,587	878,098
Insurance - Position Bond	1,886	1,998	1,885	2,063
Self-Insurance Services	3,076,669	3,244,725	3,244,725	3,210,015
Insurance Consultant	21,000	22,176	21,000	23,259
Insurance - Excess Liability (Auto, General)	116,972	128,670	134,355	149,253
Insurance - Cyber Liability	35,816	37,607	36,855	40,541
	4,623,690	4,953,361	4,350,407	4,303,229
UTILITIES				
Water Service	603	583	834	851
Electric Service	6,208	6,051	5,848	6,032
Wastewater Service	550	597	745	782
Fire Hydrants	663,000	6,480	6,480	7,560
Street Lights & Christmas	3,896,507	4,034,746	3,979,387	3,729,738
Traffic Signals	98,608	99,948	96,641	99,685
Solid Waste Service	12,201	12,201	12,201	14,031
	4,677,677	4,160,606	4,102,136	3,858,679
INTER-CITY SERVICES				
Rental - Fleet Management	30,348	8,091	44,111	1,308
Gasoline - Fleet Management	433	707	389	746
Maintenance - Fleet Management	4,549	6,760	1,738	6,976
Purchasing & Stores Service	11,701	9,266	9,266	
Intra-Departmental Charges - PC & Network Support		239,933		
Lakeland Electric Charges				267,490
Intra-Departmental Charges - Facilities	19,531	73,444	73,444	43,840
Intra-Departmental Charges - Janitorial	11,991	12,576	12,576	26,519
	78,553	350,777	141,524	346,879
ALL OTHER O&M				
Contractual Services	8,016	4,950	4,950	500
Agency Commission	278	722	300	500
Telephone Communications		450		450
Ad Valorem Taxes		13,460		14,135
Downtown CRA Tax Increment	1,696,156	1,741,054	1,719,874	2,051,778
Fines & Penalties	459			
Refund Of Prior Years Revenue	5,230		180	200
Bad Check Expense	(128)	2,600	6,136	3,000
Midtown CRA Tax Increment	3,537,587	3,701,062	3,683,399	4,067,395
Dixieland CRA Tax Increment	184,065	188,981	187,587	196,173
Hardin CRA	676,654	708,820	708,820	708,640

GENERAL FUND Non-Departmental

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Lakeland Economic Development Council (LEDC)	25,000	25,000	25,000	25,000
Transfer To Trust Funds	93,029	81,787	81,787	93,005
	6,226,345	6,468,886	6,418,033	7,160,776
GRANTS AND AID TO AGENCIES				
Coalition For Homeless		10,000	10,000	10,000
Armory Lease - Airport	16,932	16,932	16,932	16,932
Game/Fresh Water Fish-Airport	21,620	21,620	21,620	21,620
Economic Expo - RP Funding Center		2,496	2,496	2,496
Drug Prevention Resource Center - RP Funding Center				5,000
Salvation Army - Homeless	10,000	10,000	10,000	10,000
Girls Incorporated	5,000			
Catholic Social Services	5,000	5,000	5,000	5,000
Florida Economic Development Trust Fund	67,647	75,000	75,000	75,000
Parker Street Ministries				5,000
Central Florida Deaf Services	10,000			
New Life Ministries	6,000	5,000	5,000	
Talbot House Ministries				7,500
Lakeland Volunteers In Medicine Inc.	4,748			
Wilson House	5,000	7,500	7,500	5,000
Polk County Vision	22,500	22,500	22,500	20,000
Faith In Action - North	4,995	5,000	5,000	12,077
Women's Resource Center				2,500
Boys & Girls Clubs	1,352	11,354	11,354	
Lakeland Vision Seniors Project	30,000	30,000	30,000	30,000
The Dream Center	10,000	8,622	8,622	5,000
Big Brothers & Big Sisters	3,000	7,500	7,500	3,423
KidsPACK, Inc	5,000	4,024	4,024	5,000
Destiknee Place, Inc	2,500			
Gospel, Inc	10,000	7,500	7,500	7,500
Pace Center for Girls, Polk	7,459	7,500	7,500	7,500
Top Buttons, Inc.	2,400	2,500	2,500	4,000
ECHO Ministries		6,000	6,000	5,500
Step It Up Ministries		2,500	2,500	
Catalpult Membership		5,000		
	251,153	273,548	268,548	266,048

GENERAL FUND Non-Departmental

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
CULTURAL ARTS				
Lakeland Imperial Symphony	26,478	49,270	49,270	
Polk Theatre	31,233	57,562	57,562	
Explorations Inc.	73,846	61,600	61,600	
Florida Dance Theatre	14,960			
Platform Florida	9,529	10,208	10,208	
Lakeland Community Theatre	30,876	56,710	56,710	
Polk Museum Of Art	324,423	250,000	250,000	
Contributions to Others		38		375,000
Florida Dance Arts, Inc.	2,200	11,000	11,000	
The Lakeland Arts Association		2,095	2,095	
Polk Museum of Art		61,600	61,600	
Bonnet Springs Park	4,346	60,505	60,505	
	517,890	620,588	620,550	375,000
DEBT SERVICE				
Interest Expense - Leased Buildings	2,005			
Interest Expense - Leased Equipment	12			
Principal Payment - Leased Buildings	7,584			
Principal Payment - Leased Equipment	2,817			
	12,418			
CAPITAL OUTLAY				
Contingency		371,728	377,514	200,000
		371,728	377,514	200,000
SPECIAL PROJECTS				
FDOT-Hwy Lighting & Traffic Signal Maint. Agreements	898,513	924,588	972,022	1,136,120
Community Visioning Project	38,600	38,600	38,600	38,600
Train Station-Maintenance	101,175	63,871	62,729	62,399
Legislative Advisory Services	90,135	65,000	92,500	100,000
Sun Trust Parking Garage - Lease		9,888	9,600	9,600
Chamber of Commerce	35,799	33,831	33,831	34,609
PAL Building Match		100,000	100,000	
Retiree's Association Expenses	780	700	700	700
Red Light Cameras		2,550		
VIP Volunteer Program		1,000	1,000	1,000
Heritage Town Center			227,288	154,904
Leadership Lakeland - City Day	285	750	300	750
Accommodations for Programs and Services	1,548	2,500	1,650	2,500
Senior Center		100,000	100,000	
	1,166,834	1,343,278	1,640,220	1,541,182

GENERAL FUND Non-Departmental

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	2,070,189	1,961,301	1,961,301	1,490,327
Transfer To Fleet Mgmt Reserve	85,000			
Transfer To Information Technology	545,891	545,890	545,890	
	2,701,080	2,507,191	2,507,191	1,490,327
GRAND TOTAL	21,245,495	24,704,169	21,279,201	20,341,359



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REVENUE AND EXPENDITURE SUMMARY

COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	377,035	705,346	761,754	292,136
Fringe Benefits	80,613	94,368	84,244	110,987
Total Personnel	<u>457,648</u>	<u>799,714</u>	<u>845,998</u>	<u>403,123</u>
Non-Personnel				
Utilities	3,810	5,936	5,572	2,388
Professional and Contractual	808,846	4,033,855	4,149,185	386,799
Grants and Aid	91,392	135,243	135,243	123,874
Internal Service Charges	28,790	30,615	29,321	29,490
All Other Operations & Maintenance	<u>1,561,578</u>	<u>2,965,985</u>	<u>2,839,720</u>	<u>266,835</u>
Total Non-Personnel	<u>2,494,416</u>	<u>7,171,634</u>	<u>7,159,041</u>	<u>809,386</u>
Total Expenditures	<u>2,952,064</u>	<u>7,971,348</u>	<u>8,005,039</u>	<u>1,212,509</u>
Transfers				
Transfers Out	<u>12,457</u>	<u>12,596</u>	<u>12,596</u>	<u>12,748</u>
Net Transfers	<u>(12,457)</u>	<u>(12,596)</u>	<u>(12,596)</u>	<u>(12,748)</u>
Revenue Sources				
Intergovernmental Revenues	2,338,902	7,713,679	7,713,679	1,202,757
Investments	124,316	32,190	52,625	
All Other Revenue	<u>465,842</u>	<u>163,372</u>	<u>186,957</u>	<u>22,500</u>
Total Revenue	<u>2,929,060</u>	<u>7,909,241</u>	<u>7,953,261</u>	<u>1,225,257</u>
Funding to be Provided	<u>35,461</u>	<u>74,703</u>	<u>64,374</u>	

COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
	INTERGOVERNMENTAL REVENUE			
FEDERAL GRANTS				
CDBG-Grant Activities	402,761	2,125,166	2,125,166	825,858
HUD - Home	(50,499)	2,005,049	2,005,049	376,899
CDBG - Neighborhood Stabilization Program Part 1		368,465	368,465	
CDBG-CV	69,840	57,576	57,576	
HOME-ARP Administration	686,457	708,792	708,792	
	1,108,559	5,265,048	5,265,048	1,202,757
STATE GRANTS				
FDOS-SHIP - Administration	1,230,343	2,448,631	2,448,631	
	1,230,343	2,448,631	2,448,631	
TOTAL INTERGOVERNMENTAL	2,338,902	7,713,679	7,713,679	1,202,757
	MISCELLANEOUS REVENUES			
OTHER				
Principal Payments - Rehab Loans	347,807	147,420	152,975	2,500
Principal Payments-FHOP	1,035			
Principal Payments - Housing Loans	117,000	9,689	27,719	20,000
	465,842	157,109	180,694	22,500
REIMBURSEMENTS				
Miscellaneous Reimbursements		6,263	6,263	
		6,263	6,263	
INVESTMENT INCOME				
Interest on Pooled Investments	4,947	1,247	2,075	
Interest on Money Market Account	107,363	30,715	50,000	
Interest on Loan Programs	25			
Interest on Affordable Housing Loan Programs	503	228	550	
Market Value Restatement	11,478			
	124,316	32,190	52,625	
TOTAL MISCELLANEOUS REVENUE	590,158	195,562	239,582	22,500
SUB-TOTAL	2,929,060	7,909,241	7,953,261	1,225,257
PRIOR YEAR SURPLUS	35,461	74,703	64,374	
TOTAL REVENUES	2,964,521	7,983,944	8,017,635	1,225,257

COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PROJECTS				
CDBG Program:				
CDBG-Administration	119,433	170,325	133,204	164,050
CDBG-Code Enforcement	70,850	76,836	70,388	77,554
CDBG-Housing Division	203,846	200,000	225,396	201,063
CDBG-Rehabilitation of Private Property	207,476	1,471,696	1,436,586	261,817
CDBG-Sidewalk Improvements	52,396	73,566	131,354	
CDBG - Public Service Funding	91,392	135,243	135,243	123,874
Rental Rehabilitation Program:				
HUD-Rental Rehabilitation-Grant Activities		14,999	14,711	
Dixieland Program:				
Dixieland Affordable Housing Program	54,713	65,839	57,999	
Dixieland-Rehabilitation		2,652	2,652	
SHIP Program:				
FDOS-SHIP - Administration	33,744	218,392	222,966	
FDOS-SHIP- Affordable Housing Program	1,338,020	2,370,644	2,383,384	
Home Program:				
HUD - Home - Administration	27,886	158,137	156,453	30,344
HUD - Home - Affordable Housing Program	8,468	1,282,969	1,284,653	366,555
HUD - Home - Keystone Challenge		585,943	605,943	
Neighborhood Stabilization Program:				
CDBG - Neighborhood Stabilization Program Part 1		390,219	390,219	
CDBG - Neighborhood Stabilization Program - Acquisition		116	116	
CDBG - CV Program:				
CDBG-Talbot House		15,785	15,785	
CDBG-CV	63,178	29,659	29,659	
CDBG-CV ADMINISTRATION	6,662	12,132	12,132	
Home ARP Program:				
HOME-ARP Administration	686,457	708,792	708,792	
GRAND TOTAL	2,964,521	7,983,944	8,017,635	1,225,257



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REVENUE AND EXPENDITURE SUMMARY

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	346,210	449,922	591,548	454,517
Fringe Benefits	105,296	113,698	194,182	125,324
Total Personnel	<u>451,506</u>	<u>563,620</u>	<u>785,730</u>	<u>579,841</u>
Non-Personnel				
Utilities	3,535	3,461	4,520	3,654
Professional and Contractual	24,789	461,866	144,368	526,969
Insurance and Fixed Charges	8,087	79,926	166,013	92,853
Internal Service Charges	167,450	177,838	247,249	211,906
All Other Operations & Maintenance	74,361	96,448	44,045	67,890
Debt Service	344,388	575,000	575,000	575,000
Capital Outlay		5,075		5,177
Maintenance and Special Projects	5,928,103	28,746,610	25,339,409	10,104,666
Total Non-Personnel	<u>6,550,713</u>	<u>30,146,224</u>	<u>26,520,604</u>	<u>11,588,115</u>
Total Expenditures	<u>7,002,220</u>	<u>30,709,844</u>	<u>27,306,334</u>	<u>12,167,956</u>
Transfers				
Transfers Out	737,438	1,178,554	784,657	609,484
Net Transfers	<u>(737,438)</u>	<u>(1,178,554)</u>	<u>(784,657)</u>	<u>(609,484)</u>
Revenue Sources				
Intergovernmental Revenues	12,085,172	12,560,946	12,446,858	14,028,591
Charges for Services	17,850		26,640	
Interest Income	1,596,194	474,000	1,222,405	488,000
All Other Revenue	537,932	406,683	418,982	167,000
Total Revenue	<u>14,237,147</u>	<u>13,441,629</u>	<u>14,114,885</u>	<u>14,683,591</u>
Funding to be Provided	<u>(6,497,489)</u>	<u>18,446,769</u>	<u>13,976,106</u>	<u>(1,906,151)</u>

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
	INTERGOVERNMENTAL REVENUE			
OTHER LOCAL UNITS REVENUE SHARING				
Tax Increment Revenues	12,085,172	12,560,946	12,446,858	14,028,591
TOTAL INTERGOVERNMENTAL	12,085,172	12,560,946	12,446,858	14,028,591
	CHARGES FOR SERVICES			
OTHER CHARGES FOR SERVICES				
Parking Lot - Oak Street	17,850		26,640	
	17,850		26,640	
TOTAL CHARGES FOR SERVICES	17,850		26,640	
	FINES AND FORFEITS			
Penalties on Assessments	2,122			
TOTAL FINES AND FORFEITS	2,122			
	MISCELLANEOUS REVENUES			
OTHER				
All Other Misc Revenue	6,125		55,603	
Principal Payments - Rehab Loans	157,080			
Principal Payments - Housing Loans		6,000		
	163,205	6,000	55,603	
REIMBURSEMENTS				
All Other Reimbursements & Recoveries	118,557	108,248	108,248	
Reimbursements / Loss Recovery	131,046	130,435	136,771	
	249,604	238,683	245,019	
RENTS AND ROYALTIES				
Rental Income	104,906	162,000	118,360	167,000
Lease Revenue	100,901			
Lease Revenue clearing	(87,053)			
Interest Revenue - Leases	4,246			
	123,001	162,000	118,360	167,000

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
INVESTMENT INCOME				
Interest on Pooled Investments	1,207,777	474,000	1,222,405	488,000
Market Value Restatement	388,417			
	<u>1,596,194</u>	<u>474,000</u>	<u>1,222,405</u>	<u>488,000</u>
TOTAL MISCELLANEOUS REVENUE	<u>2,132,003</u>	<u>880,683</u>	<u>1,641,387</u>	<u>655,000</u>
SUB-TOTAL	<u>14,237,147</u>	<u>13,441,629</u>	<u>14,114,885</u>	<u>14,683,591</u>
PRIOR YEAR SURPLUS	<u>(6,497,489)</u>	<u>18,446,769</u>	<u>13,976,106</u>	<u>(1,906,151)</u>
TOTAL REVENUES	<u><u>7,739,658</u></u>	<u><u>31,888,398</u></u>	<u><u>28,090,991</u></u>	<u><u>12,777,440</u></u>

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES	DOWNTOWN CRA			
PERSONAL SERVICES	11	80,017	80,011	83,014
INSURANCE				
Insurance - Position Bond	1	1	1	1
Self-Insurance Services	611	628	628	820
Insurance Consultant	102	107	101	121
Insurance - Excess Liability (Auto, General)	176	193	202	264
	890	929	932	1,206
UTILITIES				
Water Service	19	19	20	20
Electric Service	313	303	306	316
Wastewater Service	22	23	23	24
Solid Waste Service	32	32	32	37
Solid Waste Service - Recycling	3	3	3	5
	389	380	384	402
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	3,985
General Fund Services	12,300	11,848	11,849	13,118
Intra-Departmental Charges - PC & Network Support	1,405	1,465	1,219	1,362
Intra-Departmental Charges - Telephone	464	488	488	558
Intra-Departmental Charges - Facilities	628	593	593	607
Intra-Departmental Charges - Janitorial	385	404	404	367
Intra-Departmental Charges - Training Ctr	35	34	34	36
Intra-Departmental Charges - IT Operations - GIS	682	1,315	1,315	946
Intra-Departmental Charges - IT Operations - Application Dev	426	350	350	449
Intra-Departmental Charges - IT Operations - Network Support	1,378	1,627	1,537	1,551
Intra-Departmental Charges - IT Operations - IT Security	441	602	560	590
	18,979	19,568	19,191	23,569
ALL OTHER O&M				
Contractual Services	6,280	30,004	30,004	146,000
Contract Labor		5,509	5,509	
Printing & Photography	1,102	55		
Subscription & Membership	2,895	1,763	2,280	
Training	550	3,306	1,500	
All Other Sundry Charges		166		
Equipment - Noncapital		166		
Food Purchases		331		
	10,827	41,300	39,293	146,000
SUB-TOTAL	31,096	142,194	139,811	254,191
	MID-TOWN CRA			

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
PERSONAL SERVICES	451,493	483,602	706,257	496,825
INSURANCE				
Insurance - Fire		71,475	139,984	74,946
Insurance - Position Bond	3	3	11,442	6,297
Self-Insurance Services	4,867	5,002	7,503	6,531
Insurance Consultant	822	869	1,646	977
Insurance - Excess Liability (Auto, General)	1,402	1,541	3,218	2,105
Insurance - Cyber Liability			1,180	649
	<u>7,094</u>	<u>78,890</u>	<u>164,973</u>	<u>91,505</u>
UTILITIES				
Water Service	152	157	213	162
Electric Service	2,494	2,416	3,263	2,514
Wastewater Service	175	183	245	193
Solid Waste Service	253	254	335	289
Solid Waste Service - Recycling	24	24	31	43
	<u>3,097</u>	<u>3,034</u>	<u>4,087</u>	<u>3,201</u>
INTER-CITY SERVICES				
Purchasing & Stores Service	836	5,897	8,846	28,890
General Fund Services	97,956	94,356	141,534	104,466
Intra-Departmental Charges - PC & Network Support	11,185	11,664	14,175	10,848
Intra-Departmental Charges - Telephone	3,693	3,889	5,833	4,446
Intra-Departmental Charges - Facilities	5,001	4,726	7,089	4,835
Intra-Departmental Charges - Janitorial	3,071	3,220	4,830	2,925
Intra-Departmental Charges - Training Ctr	282	272	408	288
Intra-Departmental Charges - IT Operations - GIS	5,429	10,473	15,710	7,534
Intra-Departmental Charges - IT Operations - Application Dev	3,391	2,791	4,186	3,577
Intra-Departmental Charges - IT Operations - Network Support	10,973	12,960	16,320	12,356
Intra-Departmental Charges - IT Operations - IT Security	3,509	4,796	5,950	4,687
	<u>145,327</u>	<u>155,044</u>	<u>224,881</u>	<u>184,852</u>
ALL OTHER O&M				
Contractual Services	16,580	304,707	14,265	280,550
Legal Fees	21			
Contract Labor	408	23,136		
Rentals	702	2,208	3,000	2,252
Printing & Photography	6,429	5,100	5,785	5,202
Postage & Mailing	49	4,418	1,926	4,506
Subscription & Membership	3,549	5,100	11,058	5,202
Telephone Communications	1,800	896	2,700	914
Travel	10,571	1,681	1,580	1,715
Training	8,629	49,602	5,674	26,010
All Other Sundry Charges	122	1,105	1,101	1,127

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Software License & Maintenance	1,003	5,100	(131)	5,202
Office Supplies	3,439	3,183	1,893	3,247
Equipment - Noncapital	28,717	10,612		10,824
Food Purchases	2,740	1,656	1,759	1,689
	84,758	418,504	50,610	348,440
SUB-TOTAL	691,769	1,139,074	1,150,808	1,124,823
DIXIELAND CRA				
PERSONAL SERVICES	2	1	(538)	2
INSURANCE				
Insurance - Position Bond	1	1	1	1
Self-Insurance Services	78	80	80	105
Insurance Consultant	1	1	1	2
Insurance - Excess Liability (Auto, General)	23	25	26	34
	103	107	108	142
UTILITIES				
Water Service	2	2	3	3
Electric Service	40	38	39	40
Wastewater Service	3	3	3	3
Solid Waste Service	4	4	4	5
Solid Waste Service - Recycling	0			
	49	47	49	51
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	996
General Fund Services	1,566	1,508	1,507	1,669
Intra-Departmental Charges - PC & Network Support	179	186	155	173
Intra-Departmental Charges - Telephone	59	63	63	71
Intra-Departmental Charges - Facilities	79	75	75	76
Intra-Departmental Charges - Janitorial	49	51	51	46
Intra-Departmental Charges - Training Ctr	5	4	4	5
Intra-Departmental Charges - IT Operations - GIS	86	168	168	120
Intra-Departmental Charges - IT Operations - Application Dev	54	45	45	57
Intra-Departmental Charges - IT Operations - Network Support	175	207	196	197
Intra-Departmental Charges - IT Operations - IT Security	56	77	71	75
	3,144	3,226	3,177	3,485

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	1,500	98,510	94,590	100,419
Printing & Photography	1,169		2,750	
Travel			1,170	
Training	895			
	3,564	98,510	98,510	100,419
SUB-TOTAL	6,863	101,891	101,306	104,099
DEBT SERVICE				
Residential Redevelopment	344,388			
SFLA Corridor Improvements		575,000	575,000	575,000
	344,388	575,000	575,000	575,000
CAPITAL EQUIPMENT				
Equipment - Capital		5,075		5,177
		5,075		5,177
SPECIAL PROJECTS				
DOWNTOWN CRA:				
Downtown Infrastructure		160,000	160,000	165,000
Small Project Assistance	158,875	677,470	350,000	350,000
Property Management	962	5,994	6,000	6,029
Downtown Streetscape	2,239	600,000	600,000	250,000
CRA Annual Report	2,100	8,183	8,183	7,946
Redevelopment Plan Update		175,000	175,000	
SFLA Corridor Improvements		1,086,849	1,086,849	
Five Points Roundabout	456,231			
Arts & Entertainment	25,100	10,000	10,000	10,000
Catalyst Development	11,925	729,183	729,183	500,000
Downtown Corridor Enhancements		621,375	621,375	218,000
Bay St Streetscape & Drainage Improvements	185,884	229,116	229,116	
Business Technical Assistance Funding		80,000	80,000	
Tax Increment Financing Agreements (TIF)	853,787	1,046,213	1,046,213	1,300,000
Oak Street Development		1,836,000	1,836,000	
Peachtree Flats Development		775,000	775,000	
Affordable Housing		500,000	500,000	500,000
Mirrorton Development	688			
MID-TOWN CRA:				
Planning-Affordable Housing Incentive Plan		15,000		15,000
Small Project Assistance	295,687	531,640	344,053	750,000
Property Management	241,323	857,768	751,713	381,464
MLK - Memorial to 10th St	3,615	10,960	10,124	11,289
Landscaping Maintenance by Other City Departments	136			
Providence Rd - W 10th St to Griffin Rd	56,551	2,566,195		950,000
Landscape - US 98 - Memorial to 10th St	2,827	20,356	2,364	20,967

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Landscape - US 98 - Griffin to 10th St	12,830	24,288	5,574	24,057
Landscape - Parker Street	2,407	10,960	7,291	11,289
Landscape - Ingraham Ave	3,421	12,908	5,524	13,329
Landscape - Intown Bypass Phase 1 Outparcels	7,089	10,960	6,544	11,289
Northwest Neighborhood	1,629,743	3,924,274	7,604,842	1,100,845
E. Main Street Landscaping Maintenance	2,846	16,310	7,611	16,799
Redevelop Massachusetts Ave Properties	453,293	910,929	164,783	750,000
Memorial Blvd		550,000		
Northeast Neighborhood		1,638,817	2,675,395	500,000
CRA Annual Report	12,440	17,869	27,702	12,946
Redevelopment Plan Update		325,000		
East Main Street Master Plan	60,564	1,537,589	110,126	250,000
Five Points Roundabout	712,279			
Arts & Entertainment	9,595	69,640	13,569	25,000
Residential Incentives	446,555	1,505,491	1,467,171	1,000,000
Affordable Housing Partnerships		2,000,000		
Lakeshore Aquatic Preservation	8,400	10,000		5,000
7th Street			115,000	
N. Scott Ave Sidewalk	5,143	302,366	459,569	
Emma Street Sidewalk			275,000	
Hartsell Ave	27,886	75,000	27,626	
Business Technical Assistance Funding	150,000	170,000	220,000	
Beautification Project-Lakeland Hills Blvd		250,000		
Infrastructure Projects				500,000
Memorial Blvd Economic Development Strategy		86,000	172,000	
Neighborhood Alley Improvements		100,000		100
Redevelop Massachusetts Ave Properties	37,226			
DIXIELAND CRA:				
Small Project Assistance	25,100	243,677	243,677	100,000
Landscaping Maintenance by Other City Departments	1,330	2,466	2,468	2,540
Alley Improvement Project		160,408	160,408	50,000
Alley Maintenance		3,600	3,600	3,600
CRA Annual Report	1,210	2,070	2,070	2,177
Redevelopment Plan Update		175,000	175,000	
SFLA Corridor Improvements		1,039,356	1,039,356	125,000
Infill Adaptive Reuse Program		300,000	300,000	
Arts & Entertainment	20,617	45,255	42,255	10,000
Dixieland Sign Maintenance	200	5,000	5,000	5,000
Redevelopment of Belmar Ave Properties		679,075	679,075	150,000
	5,928,103	28,746,610	25,339,409	10,104,666

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	534,929	545,620	784,657	589,494
Transfer To Transportation Fund	56,820	613,180		
Transfer To Public Impr Fund	126,155			
Transfer To Debt Service Fund	19,534	19,754		19,990
	737,438	1,178,554	784,657	609,484
GRAND TOTAL	7,739,658	31,888,398	28,090,991	12,777,440



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REVENUE AND EXPENDITURE SUMMARY

LAKES AND STORMWATER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	1,096,873	1,775,679	1,096,333	1,578,137
Fringe Benefits	330,834	471,469	319,942	478,472
Total Personnel	1,427,707	2,247,148	1,416,275	2,056,609
Non-Personnel				
Utilities	952	979	916	956
Insurance and Fixed Charges	83,737	82,750	82,688	76,046
Grants and Aid	10,000	10,000	10,000	10,000
Internal Service Charges	692,771	792,810	803,277	998,009
All Other Operations & Maintenance	82,115	79,690	79,690	81,184
Debt Service	601,136	154,842	343,069	661,512
Capital Outlay	152,655	172,809	168,886	20,000
Maintenance and Special Projects	7,416,790	56,632,593	56,870,359	5,363,080
Total Non-Personnel	9,040,156	57,926,473	58,358,885	7,210,787
Total Expenditures	10,467,863	60,173,621	59,775,160	9,267,396
Transfers				
Transfer To Other Funds	62,806	188,227	188,227	188,571
Transfer To General Fund		3,192	3,192	3,192
Transfer To Debt Service Fund	30,327	30,668	30,668	31,033
Transfer To Fleet Mgmt Reserve	45,000	370,000	320,000	
Transfer To Information Technology	2,251	2,251	2,251	
Net Transfers	(140,384)	(594,338)	(544,338)	(222,796)
Revenue Sources				
Intergovernmental Revenues	1,658,743	44,389,503	2,158,112	
Charges for Services	8,390,421	8,829,947	8,431,175	8,922,000
Debt Proceeds	3,131,742	905,371	905,371	
Interest Income	496,859	246,000	416,450	253,000
All Other Revenue	19,800	12,200	10,269	12,000
Total Revenue	13,697,564	54,383,021	11,921,377	9,187,000
Funding to be Provided	(3,089,317)	6,384,938	48,398,121	303,192

LAKES AND STORMWATER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
	INTERGOVERNMENTAL REVENUE			
FEDERAL GRANTS				
Project Implementation	721,103	4,873,927		
Phase I - Feasibility Study	632,576	1,270,826		
Phase II - Design & Engineering		2,421,210		
Phase III - Construction		33,665,428		
	1,353,680	42,231,391		
STATE GRANTS				
Lake Bonny Outfall BY070 Stormwater Retrofit		16,027	16,027	
FDEP - Lake Bonnet Algae		2,135,000	2,135,000	
		2,151,027	2,151,027	
LOCAL GRANTS				
SWFMD Crystal Lake Water Quality Improvement Study Q178	12,425			
SWFMD Lake Parker Restoration	28,665	7,085	7,085	
Lake Bonny Outfall BY070 Stormwater Retrofit	263,973			
	305,063	7,085	7,085	
TOTAL INTERGOVERNMENTAL	1,658,743	44,389,503	2,158,112	
	CHARGES FOR SERVICES			
OTHER PHYSICAL ENVIRONMENT REVENUE				
Special Assessments-Sewers	19,404	24,000	21,036	24,000
	19,404	24,000	21,036	24,000
OTHER CHARGES FOR SERVICES				
Stormwater Fees - Commercial/Municipal	3,660,200	3,856,160	3,658,419	3,880,000
Stormwater Fees - Residential	4,588,172	4,820,752	4,650,330	4,887,000
Stormwater Fees - Interfund	122,646	129,035	101,390	131,000
	8,371,017	8,805,947	8,410,139	8,898,000
TOTAL CHARGES FOR SERVICES	8,390,421	8,829,947	8,431,175	8,922,000
	FINES AND FORFEITS			
Bad Check Charges	2,385	2,200	1,948	2,000
Citations / Fines	1,650	10,000	3,310	10,000
TOTAL FINES AND FORFEITS	4,035	12,200	5,258	12,000
	MISCELLANEOUS REVENUES			
OTHER				
Insurance Proceeds - Workers Comp Claims	6,515		5,011	
Refund of Prior Year Expenses	9,250			
	15,765		5,011	
INVESTMENT INCOME				
Interest on Pooled Investments	436,874	246,000	416,450	253,000
Interest on Deposits	(8,027)			
Market Value Restatement	68,012			
	496,859	246,000	416,450	253,000

LAKES AND STORMWATER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TOTAL MISCELLANEOUS REVENUE	512,624	246,000	421,461	253,000
PROCEEDS FROM THE ISSUANCE OF LONG TERM DEBT				
Transfer from Internal Loan Fund	3,131,742	905,371	905,371	
TOTAL DEBT PROCEEDS	3,131,742	905,371	905,371	
SUB-TOTAL	13,697,564	54,383,021	11,921,377	9,187,000
PRIOR YEAR SURPLUS	(3,089,317)	6,384,938	48,398,121	303,192
TOTAL REVENUES	10,608,247	60,767,959	60,319,498	9,490,192

LAKES AND STORMWATER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ADMINISTRATION				
EXPENSES				
PERSONAL SERVICES	1,427,707	2,247,148	1,416,275	2,056,609
INSURANCE				
Insurance - Fire	578	637	384	2,043
Insurance - Position Bond	42	45	43	46
Self-Insurance Services	76,906	75,281	75,281	64,139
Insurance Consultant	1,038	1,096	1,038	1,513
Insurance - Excess Liability (Auto, General)	5,173	5,691	5,942	8,305
	83,737	82,750	82,688	76,046
UTILITIES				
Water Service	30	32	32	33
Electric Service	832	854	792	817
Wastewater Service	35	37	37	39
Solid Waste Service	50	51	50	58
Solid Waste Service - Recycling	5	5	5	9
	952	979	916	956
INTER-CITY SERVICES				
Rental - Fleet Management	67,759	104,772	86,373	274,706
Gasoline - Fleet Management	28,736	25,038	23,783	26,421
Maintenance - Fleet Management	32,879	40,005	71,991	41,317
Purchasing & Stores Service	16,715	19,374	19,374	26,898
General Fund Services	367,829	394,738	394,738	422,980
Intra-Departmental Charges - PC & Network Support	29,815	31,410	29,527	33,766
Intra-Departmental Charges - Telephone	7,830	8,245	8,245	9,425
Intra-Departmental Charges - Radios	2,410	2,487	2,487	6,708
Intra-Departmental Charges - Facilities	6,652	6,286	6,286	6,431
Intra-Departmental Charges - Janitorial	4,084	4,283	4,283	3,890
Intra-Departmental Charges - Training Ctr	645	1,448	1,448	1,535
Intra-Departmental Charges - IT Operations - GIS	47,403	55,531	55,531	34,993
Intra-Departmental Charges - IT Operations - Application Dev	44,046	54,151	54,167	60,299
Intra-Departmental Charges - IT Operations - Network Support	27,277	32,876	32,878	35,260
Intra-Departmental Charges - IT Operations - IT Security	8,692	12,166	12,166	13,380
	692,771	792,810	803,277	998,009

LAKES AND STORMWATER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Repair Of Equipment	399	536	536	547
Printing & Photography	45	314	314	320
Postage & Mailing	71	357	357	364
Subscription & Membership	6,109	4,386	4,386	4,474
Telephone Communications	9,966	8,203	8,203	8,367
Travel	12,146	7,650	7,650	7,803
Training	7,785	12,240	12,240	12,485
Licenses & Permits	425	2,040	2,040	2,081
All Other Administrative	101	153	153	156
Bad Debt Expense	16,412	10,200	10,200	10,404
Contribution to the Water Atlas	5,000	5,000	5,000	5,000
Office Supplies	3,564	2,856	2,856	2,913
Equipment - Noncapital	2,455	5,151	5,151	5,254
All Other Materials & Supplies	4,564	6,120	6,120	6,242
Uniforms	12,122	11,220	11,220	11,444
Tools & Implements	559	1,632	1,632	1,665
Personal Safety Equipment	393	1,632	1,632	1,665
	<u>82,115</u>	<u>79,690</u>	<u>79,690</u>	<u>81,184</u>
GRANTS AND AID TO AGENCIES				
Contribution To LEAD	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
SUB-TOTAL	<u>2,297,283</u>	<u>3,213,377</u>	<u>2,392,846</u>	<u>3,222,804</u>

NON-DEPARTMENTAL

DEBT SERVICE

TV & Clean Storm Drain Structures	179,883			
Street Sweeping Operations	337,507			
Heatherpoint Stormwater Sewer Repair	20,939	20,940	20,940	20,940
Lake Bonnet Drainage Improvement CBDG-MIT Grant	62,806	116,485	304,712	188,571
Capital Improvement Revenue and Refunding Bonds, Series 2025A		17,417	17,417	452,001
	<u>601,136</u>	<u>154,842</u>	<u>343,069</u>	<u>661,512</u>

LAKES AND STORMWATER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Osceola and Ingraham Drainage Improvement				50,000
San Gully Drainage Improvements				50,000
Keep Lakeland Beautiful				5,000
Lake Hollingsworth South Drainage Improvements				15,000
Emergency Manager	963	1,897	1,897	2,071
NPDES Permitting - Administration	42,050	44,250	44,250	44,250
Public Education Programs	61,271	65,000	34,451	50,000
Retrofit Existing Storm Sewers	1,211,454	1,272,902	1,276,825	800,000
TV & Clean Storm Drain Structures	376,918	722,692	737,060	467,296
General Lake Improvements	370,329	912,619	912,619	250,000
GIS Storm Sewer Inventory	84,190	75,000	75,000	75,000
Install / Maintain Pollution Control Devices	40,569	101,238	101,238	45,000
Lake Hunter - Watershed Management		85,485	85,485	5,000
Lake Bonny Watershed Management Plan & Projects	29,129	188,417	188,417	15,000
Lake Parker TMDL Project - WQ Treatment	195,050	647,446	647,446	50,000
Wayman St. Ditch Repairs	20,654	315,998	315,998	15,000
GIS Technician - Engineering	112,394	89,437	89,437	93,014
Drainage Maintenance Operations	1,119,878	1,060,901	1,105,370	870,727
Street Sweeping Operations	848,551	2,360,534	2,420,466	2,100,413
Highlands Hills Ditch Maint & Repairs		112,658	112,658	15,000
CLMP - 2016 Update				100,000
Crystal Lake TMDL	86,450	457,257	457,257	1,000
Environmental Code Enforcement Officer	49,658	87,821	87,821	69,182
Lake Morton Shoreline Restoration	3,800			
Contrib to FL Friendly Landscaping	5,000	10,000	10,000	10,000
Southern Landings Repairs		2,000	2,000	5,000
Upgrades to Office	37,094	56,268	56,268	
Aquatic Plant Management Plans		1,000	1,000	
Lake Bonnet Water Quality Improvement	4,153	334,001	334,001	5,000
Five Points Roundabout	370,000			
Lake Bonny Drainage Project	137,380	185,689	185,689	5,000
Lake Hollingsworth TMDL Program	14,425	814,325	814,325	10,000
Water Quality Improvement Project	304,947	1,195,158	1,194,758	4,000
Stormwater Management Master Plan	33,195	570,631	570,631	
Aquatic Harvester	120,525	346,163	452,186	136,127
S. Edgewood Drive (Taft St to US 98S)	29,681	64,320	64,320	
SWFMD Crystal Lake Water Quality Improvement Study Q178	473	21,742	21,742	
SWFMD Lake Parker Restoration	57,331	14,168	14,168	
Lake Bonny Outfall BY070 Stormwater Retrofit	171,116	16,027	16,027	
Project Implementation	721,103	4,622,538	4,662,538	
Phase I - Feasibility Study	632,576	908,122	908,122	

LAKES AND STORMWATER

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Phase II - Design & Engineering		2,421,210	2,421,210	
Phase III - Construction		33,665,428	33,665,428	
Office Remodel		20,000	20,000	
FDEP - Lake Bonnet Algae		2,135,000	2,135,000	
FDEP - Lake Parker Shoreline Restoration	124,483	627,251	627,251	
General Lake Improvements	9,838			
Drainage Capital Equipment	49,960	122,809	118,886	20,000
Lake Bonny Outfall BY070 Stormwater Retrofit Equipment	92,857	50,000	50,000	
	<u>7,569,445</u>	<u>56,805,402</u>	<u>57,039,245</u>	<u>5,383,080</u>
TRANSFERS TO OTHER FUNDS				
Transfer To Other Funds	62,806	188,227	188,227	188,571
Transfer To General Fund		3,192	3,192	3,192
Transfer To Debt Service Fund	30,327	30,668	30,668	31,033
Transfer To Fleet Mgmt Reserve	45,000	370,000	320,000	
Transfer To Information Technology	2,251	2,251	2,251	
	<u>140,384</u>	<u>594,338</u>	<u>544,338</u>	<u>222,796</u>
	<u>10,608,247</u>	<u>60,767,959</u>	<u>60,319,498</u>	<u>9,490,192</u>



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REVENUE AND EXPENDITURE SUMMARY BUILDING INSPECTION

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	1,495,403	1,611,122	1,441,303	1,574,648
Fringe Benefits	411,683	468,035	439,784	492,141
Total Personnel	<u>1,907,086</u>	<u>2,079,157</u>	<u>1,881,087</u>	<u>2,066,789</u>
Non-Personnel				
Utilities	15,055	14,743	14,845	15,552
Professional and Contractual	137,855	206,719	87,085	86,475
Insurance and Fixed Charges	41,772	44,932	44,993	31,910
Internal Service Charges	1,240,277	1,392,108	1,382,246	1,562,168
All Other Operations & Maintenance	44,344	55,525	68,450	80,784
Maintenance and Special Projects	928	270,355	1,558	1,701
Total Non-Personnel	<u>1,480,231</u>	<u>1,984,382</u>	<u>1,599,177</u>	<u>1,778,590</u>
Total Expenditures	<u>3,387,316</u>	<u>4,063,539</u>	<u>3,480,264</u>	<u>3,845,379</u>
Transfers				
Transfers In	61,547			
Transfers Out	164,530	46,145	45,948	46,497
Net Transfers	<u>(102,983)</u>	<u>(46,145)</u>	<u>(45,948)</u>	<u>(46,497)</u>
Revenue Sources				
License and Permits	2,933,688	2,469,841	2,918,384	2,602,020
Charges for Services	4,260	10,000	68	100
Interest Income	190,522	65,000	60,000	65,000
All Other Revenue	57,314	52,650	45,288	52,650
Total Revenue	<u>3,185,784</u>	<u>2,597,491</u>	<u>3,023,740</u>	<u>2,719,770</u>
Funding to be Provided	<u>304,516</u>	<u>1,512,193</u>	<u>502,472</u>	<u>1,172,106</u>

BUILDING INSPECTION

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
	LICENSE AND PERMITS			
BUILDING INSPECTION FEES				
Building Inspection Fees	1,989,141	1,600,000	2,161,695	1,750,000
Other Building Inspection Fees	317,407	285,000	110,587	250,000
Plumbing Inspection Fees	164,406	160,000	179,957	165,000
Mechanical Inspection Fees	198,811	185,000	199,466	185,000
Electrical Inspection Fees	236,553	212,160	242,642	230,000
Notice of Commencement Fee	21,485	21,000	24,017	22,000
Records Maintenance Fee	5,885	6,681	20	20
	2,933,688	2,469,841	2,918,384	2,602,020
TOTAL LICENSE AND PERMITS	2,933,688	2,469,841	2,918,384	2,602,020
	CHARGES FOR SERVICES			
GENERAL GOVERNMENT				
Zoning & Subdivision Fees	4,260	10,000	68	100
	4,260	10,000	68	100
TOTAL CHARGES FOR SERVICES	4,260	10,000	68	100
	MISCELLANEOUS REVENUES			
OTHER				
Credit Card Convenience Fees	57,314	52,650	45,288	52,650
	57,314	52,650	45,288	52,650
INVESTMENT INCOME				
Interest on Pooled Investments	71,349	65,000	60,000	65,000
Market Value Restatement	119,173			
	190,522	65,000	60,000	65,000
TOTAL MISCELLANEOUS REVENUE	247,836	117,650	105,288	117,650
	TRANSFERS FROM OTHER FUNDS			
Transfer from Public Improvement Fund	61,547			
TOTAL TRANSFERS FROM OTHER FUNDS	61,547			
SUB-TOTAL	3,247,331	2,597,491	3,023,740	2,719,770
PRIOR YEAR SURPLUS	304,516	1,512,193	502,472	1,172,106
TOTAL REVENUES	3,551,846	4,109,684	3,526,212	3,891,876

BUILDING INSPECTION

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
PERSONAL SERVICES	1,907,086	2,079,157	1,881,087	2,066,789
INSURANCE				
Insurance - Position Bond	32	34	32	44
Self-Insurance Services	39,264	42,198	42,198	29,186
Insurance Consultant	550	581	550	513
Insurance - Excess Liability (Auto, General)	1,926	2,119	2,213	2,167
	41,772	44,932	44,993	31,910
UTILITIES				
Water Service	739	762	771	786
Electric Service	12,124	11,746	11,846	12,219
Wastewater Service	849	888	892	937
Solid Waste Service	1,229	1,233	1,222	1,405
Solid Waste Service - Recycling	114	114	114	205
	15,055	14,743	14,845	15,552
INTER-CITY SERVICES				
Rental - Fleet Management	47,988	42,152	53,464	28,176
Gasoline - Fleet Management	22,968	29,340	20,381	30,958
Maintenance - Fleet Management	34,231	42,180	36,426	43,619
Purchasing & Stores Service	836	842	842	2,989
General Fund Services	708,224	785,041	785,041	767,511
Intra-Departmental Charges - PC & Network Support	37,963	39,224	36,763	42,247
Intra-Departmental Charges - Telephone	10,239	12,051	12,051	13,775
Intra-Departmental Charges - Facilities	42,036	39,725	39,725	40,639
Intra-Departmental Charges - Janitorial	25,808	27,068	27,068	24,583
Intra-Departmental Charges - Training Ctr	1,129	1,138	1,138	1,206
Intra-Departmental Charges - IT Operations - GIS	37,139	40,930	40,930	25,300
Intra-Departmental Charges - IT Operations - Application Dev	228,274	276,689	276,689	483,434
Intra-Departmental Charges - IT Operations - Network Support	32,782	40,520	38,878	41,675
Intra-Departmental Charges - IT Operations - IT Security	10,659	15,208	12,850	16,056
	1,240,277	1,392,108	1,382,246	1,562,168
ALL OTHER O&M				
Contractual Services	28,050	143,645	58,000	62,000
Banking Service	1,740	4,399	2,423	2,406
Advertising		2,686	1,387	
Annual Audit	2,000	1,761	1,761	2,069
Visa/Mastercard Bank Charges	69,332	3,500	1,081	
Contract Labor	36,733	50,728	22,433	20,000
Repair Of Equipment		746		
Printing & Photography	730	2,660	500	660
Postage & Mailing	117	762		100

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BUILDING INSPECTION

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Subscription & Membership	3,195	3,134	3,000	3,200
Telephone Communications	16,006	13,194	11,000	13,000
Travel	3,171	5,118	4,900	5,200
Training	12,247	8,301	8,250	9,000
Software License & Maintenance		785	11,000	15,000
Office Supplies	3,565	4,006	19,000	20,506
Equipment - Noncapital		8,618	6,000	8,618
Uniforms	5,311	8,201	4,800	5,500
	182,198	262,244	155,535	167,259
SUB-TOTAL	3,386,388	3,793,184	3,478,706	3,843,678
SPECIAL PROJECTS				
Emergency Manager	928	1,558	1,558	1,701
Trakit Electronic Plans Review		268,797		
	928	270,355	1,558	1,701
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	45,437	45,948	45,948	46,497
Transfer To Information Technology	119,093	197		
	164,530	46,145	45,948	46,497
GRAND TOTAL	3,551,846	4,109,684	3,526,212	3,891,876

REVENUE AND EXPENDITURE SUMMARY

DEBT SERVICE FUND

	FY24	FY25	FY25	FY26
	Actual	Budget	Forecast	Proposed Budget
Non-Personnel				
Debt Service	3,577,186	3,617,265	3,617,265	3,660,494
Total Non-Personnel	3,577,186	3,617,265	3,617,265	3,660,494
Total Expenditures	3,577,186	3,617,265	3,617,265	3,660,494
Transfers				
Transfers In	3,577,186	3,617,265	3,617,265	3,180,494
Net Transfers	3,577,186	3,617,265	3,617,265	3,180,494
Revenue Sources				
Investments	744,044			
All Other Revenue	57,051			
Total Revenue	801,095			
Funding to be Provided	(801,096)			480,000

DEBT SERVICE FUND

[illegible]

DEBT SERVICE FUND

	FY24	FY25	FY25	FY26
	Actual	Budget	Forecast	Proposed Budget
EXPENSES				
DEBT SERVICE				
Interest Expense	822,931	756,022	756,022	686,777
Principal Retirement	2,754,255	2,861,243	2,861,243	2,973,717
GRAND TOTAL	3,577,186	3,617,265	3,617,265	3,660,494



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REVENUE AND EXPENDITURE SUMMARY

FLEET MANAGEMENT

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	1,702,857	1,930,201	1,626,217	2,009,112
Fringe Benefits	928,605	638,764	555,161	730,732
Total Personnel	<u>2,631,461</u>	<u>2,568,965</u>	<u>2,181,378</u>	<u>2,739,844</u>
Non-Personnel				
Utilities	53,833	55,435	64,460	68,961
Professional and Contractual	1,110,818	1,178,835	1,300,470	1,012,557
Insurance and Fixed Charges	92,722	109,464	98,834	112,606
Internal Service Charges	922,954	840,981	888,131	990,831
All Other Operations & Maintenance	7,419,868	7,762,750	8,107,288	7,734,536
Debt Service	103,081	103,911	103,931	104,494
Capital Outlay	14,338,618	22,424,511	28,044,326	1,180,000
Maintenance and Special Projects	17,859	1,829	1,829	1,997
Total Non-Personnel	<u>24,059,753</u>	<u>32,477,716</u>	<u>38,609,269</u>	<u>11,205,982</u>
Total Expenditures	<u>26,691,214</u>	<u>35,046,681</u>	<u>40,790,647</u>	<u>13,945,826</u>
Transfers				
Transfers In	2,115,061	3,131,664	3,160,895	145,000
Transfers Out	6,540	9,627	9,627	3,087
Net Transfers	<u>2,108,521</u>	<u>3,122,037</u>	<u>3,151,268</u>	<u>141,913</u>
Revenue Sources				
Intergovernmental Revenues	200,887	35,700	511,077	200,850
Charges for Services	22,792,117	24,084,797	24,559,414	21,530,521
Interest Income	4,505,832	2,800,000	2,653,783	3,065,000
All Other Revenue	1,933,633	1,503,570	2,092,610	2,006,000
Total Revenue	<u>29,432,469</u>	<u>28,424,067</u>	<u>29,816,884</u>	<u>26,802,371</u>
Funding to be Provided	<u>(4,849,775)</u>	<u>3,500,577</u>	<u>7,822,495</u>	<u>(12,998,458)</u>

FLEET MANAGEMENT

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
INTERGOVERNMENTAL REVENUE				
STATE REVENUE SHARING				
Motor Fuel Tax Rebate	200,887	35,700	511,077	200,850
	200,887	35,700	511,077	200,850
TOTAL INTERGOVERNMENTAL	200,887	35,700	511,077	200,850
CHARGES FOR SERVICES				
OTHER CHARGES FOR SERVICES				
Depreciation Reserve Billings	10,935,975	11,748,947	12,560,594	10,044,834
Maintenance of Fleet Mgmt Equipment	7,158,956	7,325,850	7,086,280	6,300,187
Fleet Mgmt Fuel Billings	4,092,890	4,400,000	4,300,000	4,554,184
Equipment Fees	604,296	610,000	612,540	631,316
	22,792,117	24,084,797	24,559,414	21,530,521
TOTAL CHARGES FOR SERVICES	22,792,117	24,084,797	24,559,414	21,530,521
MISCELLANEOUS REVENUES				
OTHER				
Scrap Sales	5,682	3,570	5,780	6,000
Refund of Prior Year Expenses	870			
	6,552	3,570	5,780	6,000
SALES OF FIXED ASSETS				
Sale Of Rental Equipment	1,927,081	1,500,000	2,086,830	2,000,000
	1,927,081	1,500,000	2,086,830	2,000,000
INVESTMENT INCOME				
Interest on Pooled Investments	2,355,318	2,800,000	2,653,783	3,065,000
Market Value Restatement	2,150,514			
	4,505,832	2,800,000	2,653,783	3,065,000
TOTAL MISCELLANEOUS REVENUE	6,439,464	4,303,570	4,746,393	5,071,000

FLEET MANAGEMENT

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TRANSFERS FROM OTHER FUNDS				
Transfer from Other Funds	700,805	325,000	331,005	
Transfer from General Fund	55,408	44,000	44,000	
Transfer from Transportation Fund	70,000	60,000	60,000	
Transfer from Public Improvement Fund	92,114	31,000	31,000	
Transfer from WW R&R	242,000	1,025,000	1,025,000	145,000
Transfer from Solid Waste Management	659,734	416,664	416,664	
Transfer from Water R&R	165,000	830,000	830,000	
Transfer from Stormwater Utilities Fund	45,000	370,000	370,000	
Transfer from Facilities Maintenance Fund		30,000	53,226	
Transfer from Law Enforcement Trust	85,000			
TOTAL TRANSFERS FROM OTHER FUNDS	2,115,061	3,131,664	3,160,895	145,000
SUB-TOTAL	31,547,530	31,555,731	32,977,779	26,947,371
PRIOR YEAR SURPLUS	(4,849,775)	3,500,577	7,822,495	(12,998,458)
TOTAL REVENUES	26,697,754	35,056,308	40,800,274	13,948,913

FLEET MANAGEMENT

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	254,670	237,548	221,098	250,206
INSURANCE				
Insurance - Fire	23,696	26,104	15,676	23,367
Insurance - Position Bond	44	46	44	46
Self-Insurance Services	58,092	71,136	71,136	71,863
Insurance Consultant	3,575	3,775	3,575	5,000
Insurance - Excess Liability (Auto, General)	7,315	8,403	8,403	12,330
	92,722	109,464	98,834	112,606
UTILITIES				
Water Service	2,062	2,096	2,123	2,165
Electric Service	31,976	33,603	39,164	40,398
Wastewater Service	3,058	3,185	3,177	3,336
Solid Waste Service	16,431	16,245	19,894	22,878
Solid Waste Service - Recycling	306	306	102	184
	53,833	55,435	64,460	68,961
INTER-CITY SERVICES				
Rental - Fleet Management	31,824	47,495	46,185	76,270
Gasoline - Fleet Management	26,256	35,402	28,289	37,359
Maintenance - Fleet Management	186,879	64,605	121,961	61,807
Purchasing & Stores Service	107,813	96,871	96,871	172,344
General Fund Services	376,876	405,436	405,436	431,397
Intra-Departmental Charges - PC & Network Support	32,016	34,136	32,633	37,114
Intra-Departmental Charges - Telephone	9,035	9,514	9,514	10,875
Intra-Departmental Charges - Radios	2,410	2,487	2,487	2,236
Intra-Departmental Charges - Facilities	36,876	34,849	34,849	35,651
Intra-Departmental Charges - Janitorial	15,171	15,911	15,911	14,450
Intra-Departmental Charges - Training Ctr	1,505	1,396	1,396	1,480
Intra-Departmental Charges - IT Operations - Application Dev	52,375	36,626	36,626	49,164
Intra-Departmental Charges - IT Operations - Network Support	32,758	40,437	40,234	43,290
Intra-Departmental Charges - IT Operations - IT Security	11,160	15,816	15,739	17,394
	922,954	840,981	888,131	990,831

FLEET MANAGEMENT

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Banking Service	750	1,896	1,044	1,048
Annual Audit	4,341	4,033	3,821	4,489
Printing & Photography	230	300	300	300
Subscription & Membership	1,134	1,611	1,600	1,640
Telephone Communications	3,159	3,224	3,000	3,000
Travel	463	2,550	1,500	1,500
Training	6,566	8,950	10,000	10,000
All Other Sundry Charges	519	500	500	500
Software License & Maintenance	40,154	41,486	35,847	21,916
Loss On Disposal of Fixed Assets	84,307			
Office Supplies	680	1,500	800	1,000
Equipment - Noncapital		2,200	1,000	1,020
All Other Materials & Supplies	5,445	3,300	4,000	4,590
Uniforms	7,705	11,000	11,000	11,000
Personal Safety Equipment	5,861	6,455	6,500	6,585
Increase/Decrease In Inventory	(40,233)			
	121,080	89,005	80,912	68,588
SUB-TOTAL	1,445,259	1,332,433	1,353,435	1,491,192

	MAINTENANCE			
PERSONAL SERVICES	2,376,791	2,331,417	1,960,280	2,489,638
ALL OTHER O&M				
Contractual Services	717,258	787,198	787,198	676,260
Body Shop Services	345,562	337,034	462,414	291,312
Towing	42,907	48,674	45,993	39,448
Maintenance Of Facilities	203,557	32,228	32,000	32,873
Licenses & Permits	16,803	16,114	18,177	16,430
Car Washing	41,822	40,000	40,000	40,800
Auto/Heavy Equipment Fuel	3,883,196	4,452,688	4,300,000	4,400,000
All Other Materials & Supplies	71,361	107,070	107,000	109,575
Tools & Implements	48,344	53,713	56,213	54,788
Tires & Tubes	694,262	867,000	897,000	884,340
Parts For Equipment	2,237,345	1,991,295	2,441,295	2,031,121
Lubricants	107,188	119,566	139,556	101,558
	8,409,605	8,852,580	9,326,846	8,678,505
SUB-TOTAL	10,786,396	11,183,997	11,287,126	11,168,143

FLEET MANAGEMENT

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	65,822	66,561	66,561	67,357
Capital Improvement Revenue and Refunding Bonds, Series 2021A	37,259	37,350	37,370	37,137
	<u>103,081</u>	<u>103,911</u>	<u>103,931</u>	<u>104,494</u>
CAPITAL EQUIPMENT				
Contingency		1,000,000	1,000,000	1,000,000
Equipment - Capital	58,848	35,000	3,500	35,000
Motor Equipment	<u>14,279,770</u>	<u>21,389,511</u>	<u>27,040,826</u>	<u>145,000</u>
	<u>14,338,618</u>	<u>22,424,511</u>	<u>28,044,326</u>	<u>1,180,000</u>
SPECIAL PROJECTS				
OPERATIONS:				
Emergency Manager	963	1,829	1,829	1,997
MAINTENANCE:				
MDO3070 City of Tallahassee Mutual Aid-Hurricane Idalia	15,350			
CDO3097 Suwannee Valley Electric Mutal Aid	<u>1,547</u>			
	<u>17,859</u>	<u>1,829</u>	<u>1,829</u>	<u>1,997</u>
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund		3,087	3,087	3,087
Transfer To Information Technology	<u>6,540</u>	<u>6,540</u>	<u>6,540</u>	
	<u>6,540</u>	<u>9,627</u>	<u>9,627</u>	<u>3,087</u>
GRAND TOTAL	<u><u>26,697,754</u></u>	<u><u>35,056,308</u></u>	<u><u>40,800,274</u></u>	<u><u>13,948,913</u></u>

REVENUE AND EXPENDITURE SUMMARY PURCHASING AND STORES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	896,007	1,038,163	949,559	1,181,896
Fringe Benefits	340,414	251,706	283,616	403,451
Total Personnel	1,236,421	1,289,869	1,233,175	1,585,347
Non-Personnel				
Utilities	66,545	66,701	67,070	72,069
Professional and Contractual	24,001	60,094	6,492	67,688
Insurance and Fixed Charges	209,820	229,372	149,082	131,646
Internal Service Charges	1,311,910	1,250,661	1,247,876	1,641,683
All Other Operations & Maintenance	329,581	525,840	525,840	507,921
Debt Service	32,431	31,246	31,246	31,620
Maintenance and Special Projects	47,781	48,315	48,315	66,470
Total Non-Personnel	2,022,070	2,212,229	2,075,921	2,519,097
Total Expenditures	3,258,491	3,502,098	3,309,096	4,104,444
Transfers				
Transfers Out	7,507	9,132	9,132	1,625
Net Transfers	(7,507)	(9,132)	(9,132)	(1,625)
Revenue Sources				
Charges for Services	3,314,739	3,211,165	3,186,026	3,901,624
Interest Income	20,498		16,852	17,500
All Other Revenue	16,886		27,760	16,000
Total Revenue	3,352,123	3,211,165	3,230,638	3,935,124
Funding to be Provided	(86,125)	300,065	87,590	170,945

PURCHASING AND STORES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
CHARGES FOR SERVICES				
OTHER CHARGES FOR SERVICES				
Sales-General Fund	169,067	227,469	156,089	209,631
Sales-Fleet Mgmt	6,285	7,631	3,801	7,122
Sales-Purchasing & Stores	30,487	12,188	5,236	16,386
Sales-CDBG	217	170		110
Sales-RP Funding Center	233	1,421	52	315
Sales-Transportation Fund		1,962	618	551
Sales-Solid Waste Mgmt	2,983	6,410	7,308	6,885
Sales - Airport	6,202	7,044	5,422	6,050
Sales-Parking System	1,085	2,178	941	1,859
Sales-Wastewater	93,277	105,641	96,157	110,243
Sales-Public Improvement	1,492	8,727		7,500
Sales-Electric Utilities	13,574	2,441	13,500	1,024
Allocation - Cleveland Heights Golf Course	8,358	8,424	8,424	17,932
Allocation - General Fund	580,025	413,588	414,431	586,762
Allocation - Fleet Mgmt	107,813	96,871	96,871	172,344
Allocation - Wastewater	159,630	146,570	146,570	179,318
Allocation - Parking	836	842	842	2,989
Allocation - Airport	63,518	47,172	47,172	88,663
Allocation - RP Funding Center	11,701	9,266	9,266	10,958
Allocation - Solid Waste	30,923	24,428	24,428	34,867
Allocation - Electric	1,629,732	1,467,388	1,466,759	1,411,631
Allocation - Water	152,108	124,669	124,669	161,386
Sales - Water	43,190	61,200	59,843	65,906
Sales - Stormwater Utilities	71	62	75	63
Sales-LCRA	48	77	50	47
Sales-Home		31		
Allocation - Facilities Maintenance	47,638	275,451	275,451	550,905
Sales - Facilities Maintenance	6,378	10,766	86,734	36,585
Allocation - Information Technology	124,528	105,295	105,295	147,439
Sales - Information Technology Fund	3,077	3,460	1,136	1,796
Allocation - Stormwater	16,715	19,374	19,374	26,898
Allocation - Downtown CRA	836	842	842	3,985
Allocation - Mid-Town	836	5,897	5,897	28,890
Allocation - Dixieland	836	842	842	996
Sales-Health Insurance Fund	178	417	247	268
Sales - Disaster 7 Fund - Dorian		3,615		
Allocation - Building Inspection Fund	836	842	842	2,989
Sales-Building Inspection	27	494	235	331
Sales - Disaster 9 Fund - Milton			607	

PURCHASING AND STORES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
	3,314,739	3,211,165	3,186,026	3,901,624
TOTAL CHARGES FOR SERVICES	3,314,739	3,211,165	3,186,026	3,901,624
MISCELLANEOUS REVENUES				
OTHER				
Scrap Sales	16,886		27,760	16,000
	16,886		27,760	16,000
INVESTMENT INCOME				
Interest on Pooled Investments	15,874		16,852	17,500
Market Value Restatement	4,624			
	20,498		16,852	17,500
TOTAL MISCELLANEOUS REVENUE	37,384		44,612	33,500
SUB-TOTAL	3,352,123	3,211,165	3,230,638	3,935,124
PRIOR YEAR SURPLUS	(86,125)	300,065	87,590	170,945
TOTAL REVENUES	3,265,998	3,511,230	3,318,228	4,106,069

PURCHASING AND STORES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	714,074	676,161	497,759	714,786
INSURANCE				
Insurance - Fire	182,634	201,194	120,808	100,552
Insurance - Position Bond	24	26	25	27
Self-Insurance Services	23,019	23,639	23,639	28,077
Insurance Consultant	1,000	1,056	1,000	488
Insurance - Excess Liability (Auto, General)	3,143	3,457	3,610	2,502
	209,820	229,372	149,082	131,646
UTILITIES				
Water Service	2,269	2,321	2,377	2,425
Electric Service	40,058	39,215	41,452	42,758
Wastewater Service	876	908	936	983
Solid Waste Service	22,956	23,870	21,918	25,206
Solid Waste Service - Recycling	387	387	387	697
	66,545	66,701	67,070	72,069
INTER-CITY SERVICES				
Rental - Fleet Management	50,310	43,941	46,948	36,612
Gasoline - Fleet Management	1,265	3,672	1,048	2,212
Maintenance - Fleet Management	36,898	19,997	17,503	20,673
General Fund Services	264,784	299,394	299,394	321,241
Intra-Departmental Charges - PC & Network Support	37,573	37,835	36,969	40,858
Lakeland Electric Charges				224,983
Intra-Departmental Charges - Telephone	16,262	17,125	17,125	19,575
Intra-Departmental Charges - Facilities	66,217	62,577	62,577	64,017
Intra-Departmental Charges - Janitorial	177,367	186,026	186,026	168,944
Intra-Departmental Charges - Training Ctr	860	827	827	877
Intra-Departmental Charges - IT Operations - Application Dev	613,126	520,712	520,712	678,459
Intra-Departmental Charges - IT Operations - Network Support	35,802	42,739	43,768	45,838
Intra-Departmental Charges - IT Operations - IT Security	11,446	15,816	14,979	17,394
	1,311,910	1,250,661	1,247,876	1,641,683
ALL OTHER O&M				
Banking Service	230	582	321	349
Annual Audit	3,141	2,764	2,764	3,248
Contract Labor	20,630	56,748	3,407	64,091
Repair Of Equipment	10,393	9,028	10,028	10,229
Postage & Mailing	223	2,529	2,529	2,580
Subscription & Membership	6,566	4,521	4,521	1,551
Telephone Communications	3,151	4,738	4,738	4,833
Travel	6	341	341	348

PURCHASING AND STORES

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Training		516	516	526
Subscription Expense Clearing	(47,231)			
Office Supplies	3,335	5,372	5,372	5,479
Equipment - Noncapital	3,723	4,100	3,100	3,162
All Other Materials & Supplies	429	678	678	692
Uniforms	3,609	3,761	3,761	3,836
Tools & Implements	558	647	647	660
Merchandise	406,840	488,283	488,283	472,672
Increase/Decrease In Inventory	(62,020)			
	353,582	584,608	531,006	574,256
SUB-TOTAL	2,655,933	2,807,503	2,492,793	3,134,440
WAREHOUSE				
PERSONAL SERVICES	522,346	613,708	735,416	870,561
ALL OTHER O&M				
Equipment - Noncapital		1,326	1,326	1,353
		1,326	1,326	1,353
SUB-TOTAL	522,346	615,034	736,742	871,914
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	30,900	31,246	31,246	31,620
Operations	1,531			
	32,431	31,246	31,246	31,620
SPECIAL PROJECTS				
Emergency Manager	550	1,084	1,084	1,183
OpenGov Procurement Software	47,231	47,231	47,231	65,287
	47,781	48,315	48,315	66,470
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund		1,625	1,625	1,625
Transfer To Information Technology	7,507	7,507	7,507	
	7,507	9,132	9,132	1,625
GRAND TOTAL	3,265,998	3,511,230	3,318,228	4,106,069



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REVENUE AND EXPENDITURE SUMMARY

FACILITIES MAINTENANCE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	3,407,280	3,742,586	3,154,918	3,685,108
Fringe Benefits	1,810,502	1,295,434	1,009,581	1,353,033
Total Personnel	<u>5,217,782</u>	<u>5,038,020</u>	<u>4,164,499</u>	<u>5,038,141</u>
Non-Personnel				
Utilities	20,262	19,374	19,125	20,380
Professional and Contractual	297,867	418,690	350,908	358,132
Insurance and Fixed Charges	158,533	151,593	147,308	151,947
Internal Service Charges	926,275	1,352,660	1,355,541	1,564,248
All Other Operations & Maintenance	853,170	802,353	802,443	818,401
Debt Service	124,052	125,445	125,445	126,945
Capital Outlay		121,206	121,206	123,630
Maintenance and Special Projects	1,201,600	2,788,052	1,637,673	1,219,808
Total Non-Personnel	<u>3,581,759</u>	<u>5,779,373</u>	<u>4,559,649</u>	<u>4,383,491</u>
Total Expenditures	<u>8,799,541</u>	<u>10,817,393</u>	<u>8,724,148</u>	<u>9,421,632</u>
Transfers				
Transfers Out	2,967	38,932	62,158	5,965
Net Transfers	<u>(2,967)</u>	<u>(38,932)</u>	<u>(62,158)</u>	<u>(5,965)</u>
Revenue Sources				
Charges for Services	8,988,619	8,682,903	8,726,949	8,589,360
Interest Income	58,949	85,000	175,525	120,000
Total Revenue	<u>9,047,568</u>	<u>8,767,903</u>	<u>8,902,474</u>	<u>8,709,360</u>
Funding to be Provided	<u>(245,061)</u>	<u>2,088,422</u>	<u>(116,168)</u>	<u>718,237</u>

FACILITIES MAINTENANCE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
CHARGES FOR SERVICES				
Facility Maintenance Services to City Funds				
Allocation - Cleveland Heights Golf Course	122,232	115,514	115,514	118,170
Allocation - General Fund	4,346,708	4,162,764	4,162,764	4,221,023
Allocation - Fleet Mgmt	36,876	34,849	34,849	35,651
Allocation - Wastewater	85,357	80,665	80,665	82,519
Allocation - Parking	28,480	26,915	26,915	27,533
Allocation - Airport	56,098	57,259	57,259	61,823
Allocation - RP Funding Center	28,049	28,630	28,630	30,911
Allocation - Solid Waste	15,639	14,779	14,779	15,119
Allocation - Electric	1,348,663	1,274,526	1,274,526	1,303,840
Allocation - Water	150,497	142,224	142,224	145,496
Allocation - Facilities Maintenance	37,326	35,274	35,274	36,086
Allocation - Purchasing & Stores	66,217	62,577	62,577	64,017
Allocation - Information Technology	51,366	45,119	48,505	46,157
Allocation - Self Insurance	275,113	279,094	279,094	281,356
Allocation - Stormwater	6,652	6,286	6,286	6,431
Allocation - Downtown CRA	628	593	593	607
Allocation - Mid-Town	55,962	42,334	42,334	43,308
Allocation - Dixieland	79	75	75	76
Allocation - Building Inspection Fund	42,036	39,725	39,725	40,639
	6,753,978	6,449,202	6,452,588	6,560,762
Janitorial Services to City Funds				
Allocation - Cleveland Heights Golf Course	32,996	34,607	34,607	31,429
Allocation - General Fund	802,671	818,947	843,343	755,102
Allocation - Fleet Mgmt	15,171	15,911	15,911	14,450
Allocation - Wastewater	66,384	69,625	69,625	63,232
Allocation - Airport	68,500			
Allocation - Solid Waste	11,257	11,806	11,806	10,722
Allocation - Electric	905,544	949,749	949,749	862,542
Allocation - Water	59,427	62,328	62,328	56,604
Allocation - Facilities Maintenance	4,712	4,942	4,942	4,488
Allocation - Purchasing & Stores	177,367	186,026	186,026	168,944
Allocation - Information Technology	43,294	30,134	46,398	27,367
Allocation - Self Insurance	13,921	14,600	14,600	1,907
Allocation - Stormwater	4,084	4,283	4,283	3,890
Allocation - Downtown CRA	385	404	404	367
Allocation - Mid-Town	3,071	3,220	3,220	2,925
Allocation - Dixieland	49	51	51	46
Allocation - Building Inspection Fund	25,808	27,068	27,068	24,583
	2,234,641	2,233,701	2,274,361	2,028,598

FACILITIES MAINTENANCE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TOTAL CHARGES FOR SERVICES	8,988,619	8,682,903	8,726,949	8,589,360
MISCELLANEOUS REVENUES				
INVESTMENT INCOME				
Interest on Pooled Investments	119,469	85,000	175,525	120,000
Market Value Restatement	(60,520)			
	58,949	85,000	175,525	120,000
TOTAL MISCELLANEOUS REVENUE	58,949	85,000	175,525	120,000
SUB-TOTAL	9,047,568	8,767,903	8,902,474	8,709,360
PRIOR YEAR SURPLUS	(245,061)	2,088,422	(116,168)	718,237
TOTAL REVENUES	8,802,508	10,856,325	8,786,306	9,427,597

FACILITIES MAINTENANCE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES	FACILITIES MAINTENANCE			
PERSONAL SERVICES	3,126,870	2,624,535	2,208,239	2,642,811
INSURANCE				
Insurance - Fire	10,114	11,142	6,692	7,751
Insurance - Position Bond	95	101	95	102
Self-Insurance Services	143,846	135,444	135,444	134,869
Insurance Consultant	450	475	450	1,263
Insurance - Excess Liability (Auto, General)	4,028	4,431	4,627	7,962
	158,533	151,593	147,308	151,947
UTILITIES				
Water Service	1,657	1,597	1,233	1,258
Electric Service	11,076	10,298	11,030	11,377
Wastewater Service	2,138	2,088	1,471	1,545
Solid Waste Service	5,391	5,391	5,391	6,200
	20,262	19,374	19,125	20,380
INTER-CITY SERVICES				
Rental - Fleet Management	123,480	255,841	267,091	194,614
Gasoline - Fleet Management	46,399	69,622	41,572	73,463
Maintenance - Fleet Management	73,207	72,204	99,250	74,509
Purchasing & Stores Service	47,638	275,451	275,451	550,905
General Fund Services	383,521	408,766	408,766	393,895
Intra-Departmental Charges - PC & Network Support	33,401	34,839	34,828	38,302
Intra-Departmental Charges - Telephone	12,648	13,954	13,954	15,950
Intra-Departmental Charges - Radios	3,616	3,731	3,731	3,354
Intra-Departmental Charges - Facilities	37,326	35,274	35,274	36,086
Intra-Departmental Charges - Janitorial	4,712	4,942	4,942	4,488
Intra-Departmental Charges - Training Ctr	3,439	3,310	3,310	3,509
Intra-Departmental Charges - IT Operations - GIS	3,604	9,730	9,730	6,815
Intra-Departmental Charges - IT Operations - Application Dev	89,314	71,975	71,975	78,293
Intra-Departmental Charges - IT Operations - Network Support	34,050	42,081	42,083	45,053
Intra-Departmental Charges - IT Operations - IT Security	11,589	16,425	15,055	18,063
	907,945	1,318,145	1,327,012	1,537,299

FACILITIES MAINTENANCE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	194,555	238,965	180,242	183,847
Annual Audit	1,520	1,338	1,338	1,572
Rentals	28,619	22,405	22,405	22,853
Maintenance Of Facilities	365,992	329,210	329,210	335,795
Repair Of Equipment	320	3,052	3,052	3,113
Printing & Photography	629	2,289	2,289	2,335
Postage & Mailing	163	434	434	443
Subscription & Membership	1,477	1,074	1,074	1,095
Telephone Communications	31,129	23,979	23,979	24,459
Travel	686	1,074	1,074	1,096
Training	3,447	2,619	2,619	2,672
All Other Sundry Charges	384	1,074	1,074	1,096
Licenses & Permits	151	838	838	855
Bad Debt Expense	350			
Office Supplies	3,111	5,042	5,042	5,142
Equipment - Noncapital	1,779	10,463	10,463	10,672
Uniforms	9,830	8,558	8,558	8,725
Tools & Implements	3,089	7,113	7,113	7,250
Agricultural & Horticultural Supplies	2,636	5,675	5,765	5,788
Parts For Equipment	103,653	75,989	75,989	77,509
Use Tax Allocation	(4)			
	753,516	741,191	682,558	696,317
CAPITAL EQUIPMENT				
Equipment - Capital		117,983	117,983	120,342
SPECIAL PROJECTS				
Emergency Manager	2,200	4,336	7,965	4,733
Train Station-Maintenance	5,200	5,304	5,304	5,410
HVAC Maintenance - Various Bldgs	272,736	307,085	258,985	264,165
Air Quality Investigations - City Buildings	12,474	15,479	15,479	15,788
Generator/UPS Maintenance	42,121	35,929	30,929	31,548
Security Systems Controls Maintenance	224,852	141,502	141,502	144,332
Electric Chiller HVAC Maintenance		2,633	733	750
Garage Door/Operator Maintenance	233,510	124,481	89,481	91,270
Plumbing Repairs / Replacement	59,028	91,554	42,271	43,654
Elevator Maintenance	289,797	1,764,725	750,000	400,000
City Hall Improvements				20,000
SMA For Security Camera/Card Reader Software	36,050	150,988	150,988	154,007
Work Order Software & Technology Upgrade	23,633	35,330	35,330	36,036
Asset Management Training		7,956	7,956	8,115
	1,201,600	2,687,302	1,536,923	1,219,808

FACILITIES MAINTENANCE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SUB-TOTAL	6,168,726	7,660,123	6,039,148	6,388,904
JANITORIAL				
PERSONAL SERVICES	1,704,888	2,008,788	1,551,412	1,937,052
ALL OTHER O&M				
Contractual Services	27,946	54,429	49,609	50,601
Contract Labor	23,620	45,795	45,795	46,710
Repair Of Equipment	328	1,075	1,075	1,097
Telephone Communications	3,292	5,479	5,479	5,589
Training	399	538	538	549
Equipment - Noncapital	720	1,075	1,075	1,097
Uniforms	7,333	7,520	7,520	7,670
Cleaning & Janitor Supply	210,764	219,051	219,051	223,433
	274,402	334,962	330,142	336,746
CAPITAL EQUIPMENT				
Equipment - Capital		3,223	3,223	3,288
		3,223	3,223	3,288
SPECIAL PROJECTS				
Fuel Storage Tank Replacement		100,750	100,750	
		100,750	100,750	
SUB-TOTAL	1,979,290	2,447,723	1,985,527	2,277,086
FIRE SAFETY				
PERSONAL SERVICES	386,023	404,697	404,848	458,278
INTER-CITY SERVICES				
Rental - Fleet Management	5,664	23,582	16,465	15,503
Gasoline - Fleet Management	6,314	7,390	6,071	7,797
Maintenance - Fleet Management	6,352	3,543	5,993	3,649
	18,331	34,515	28,529	26,949
ALL OTHER O&M				
Contractual Services	50,227	78,163	73,924	75,402
Repair Of Equipment	625	1,258	1,258	1,284
Subscription & Membership	774	524	524	535
Telephone Communications	4,773	6,875	6,875	7,013
Training	2,290	3,759	3,759	3,835
Licenses & Permits	835	1,075	1,075	1,097
Office Supplies	46	524	524	535
Equipment - Noncapital	4	2,685	2,685	2,739
Uniforms	992	1,289	1,289	1,315
Tools & Implements	140	1,310	1,310	1,337
Parts For Equipment	26,921	25,513	25,513	26,024

FACILITIES MAINTENANCE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Material	35,492	21,915	21,915	22,354
	123,119	144,890	140,651	143,470
SUB-TOTAL	527,473	584,102	574,028	628,697
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	124,052	125,445	125,445	126,945
	124,052	125,445	125,445	126,945
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund		5,965	5,965	5,965
Transfer To Fleet Mgmt Reserve		30,000	53,226	
Transfer To Information Technology	2,967	2,967	2,967	
	2,967	38,932	62,158	5,965
GRAND TOTAL	8,802,508	10,856,325	8,786,306	9,427,597



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REVENUE AND EXPENDITURE SUMMARY INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	7,512,427	8,621,704	7,658,772	8,649,236
Fringe Benefits	2,531,135	2,419,004	2,018,422	2,459,102
Total Personnel	10,043,562	11,040,708	9,677,194	11,108,338
Non-Personnel				
Utilities	54,402	52,499	54,995	57,092
Professional and Contractual	1,129,082	1,455,064	1,375,223	1,576,091
Insurance and Fixed Charges	192,430	205,048	201,447	199,355
Internal Service Charges	4,301,770	4,001,051	3,962,979	4,149,766
All Other Operations & Maintenance	4,943,848	6,852,746	6,428,082	7,440,292
Debt Service	1,406,449	1,389,810	1,390,110	362,100
Capital Outlay		103,311	98,565	
Maintenance and Special Projects	2,662,598	5,649,494	4,045,841	9,180,653
Total Non-Personnel	14,690,578	19,709,023	17,557,242	22,965,349
Total Expenditures	24,734,140	30,749,731	27,234,436	34,073,687
Transfers				
Cost Allocations and Recoveries	(2,584)	(6,331)	(16,211)	
Transfers In	1,610,725	2,194,686	2,167,599	
Transfers Out	71,000	13,629	13,629	13,629
Net Transfers	1,542,309	2,187,388	2,170,181	(13,629)
Revenue Sources				
Charges for Services	23,755,168	24,247,679	24,171,177	27,510,756
Interest Income	1,134,244	490,000	676,000	690,000
All Other Revenue	13,662	1,277	11,262	
Total Revenue	24,903,073	24,738,956	24,858,439	28,200,756
Funding to be Provided	(1,711,242)	3,823,387	205,816	5,886,560

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
OTHER CHARGES FOR SERVICES				
Radios				
Allocation - General Fund	598,398	617,437	617,437	556,227
Allocation - Fleet Mgmt	2,410	2,487	2,487	2,236
Allocation - Wastewater	43,388	44,769	44,769	40,248
Allocation - Airport	12,052	12,436	12,436	11,180
Allocation - Solid Waste	42,786	44,147	44,147	44,722
Allocation - Electric	218,750	225,087	225,087	198,451
Allocation - Water	63,878	66,533	66,533	59,814
Allocation - Facilities Maintenance	3,616	3,731	3,731	3,354
Allocation - Information Technology	7,834	8,083	8,083	7,267
Allocation - Stormwater	2,410	2,487	2,487	6,708
	995,522	1,027,197	1,027,197	930,207
Telecommunications				
Allocation - General Fund	464,981	480,136	478,867	571,292
Allocation - Fleet Mgmt	9,035	9,514	9,514	10,875
Allocation - Wastewater	32,525	32,983	32,983	39,875
Allocation - Parking	1,205	1,269	1,269	1,450
Allocation - Airport	14,455	15,856	15,856	19,575
Allocation - RP Funding Center	56,014	50,105	50,105	51,474
Allocation - Solid Waste	7,830	6,977	6,977	7,975
Allocation - Electric	1,153,576	1,591,188	1,591,187	1,719,575
Allocation - Water	60,832	63,425	63,425	72,500
Allocation - Facilities Maintenance	12,648	13,954	13,954	15,950
Allocation - Purchasing & Stores	16,262	17,125	17,125	19,575
Allocation - Information Technology	71,673	71,036	71,036	78,300
Allocation - Stormwater	7,830	8,245	8,245	9,425
Allocation - Downtown CRA	464	488	488	558
Allocation - Mid-Town	3,693	3,889	3,889	4,446
Allocation - Dixieland	59	63	63	71
Allocation - Building Inspection Fund	10,239	12,051	12,051	13,775
	1,923,321	2,378,304	2,377,034	2,636,691

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Application Development				
Allocation - General Fund	2,354,295	1,872,082	1,872,082	2,654,704
Allocation - Fleet Mgmt	49,664	34,342	34,342	46,501
Allocation - Wastewater	453,972	368,396	368,396	592,744
Allocation - Parking	21,622	17,883	17,883	30,561
Allocation - Airport	37,741	31,130	31,130	41,759
Allocation - RP Funding Center	108,821	69,925	69,925	95,267
Allocation - Solid Waste	71,532	45,628	45,628	62,170
Allocation - Electric	2,544,584	2,045,738	2,045,738	2,879,457
Allocation - Water	686,121	531,386	531,386	815,030
Allocation - Facilities Maintenance	83,213	65,316	65,316	71,149
Allocation - Purchasing & Stores	609,509	516,082	516,082	673,991
Allocation - Information Technology	2,358,716	2,082,391	2,082,391	2,194,595
Allocation - Stormwater	40,906	49,844	49,844	55,395
Allocation - Downtown CRA	426	350	350	437
Allocation - Mid-Town	3,391	2,791	2,791	3,483
Allocation - Dixieland	54	45	45	56
Allocation - Building Inspection Fund	216,048	263,043	263,043	470,298
	<u>9,640,615</u>	<u>7,996,372</u>	<u>7,996,372</u>	<u>10,687,597</u>
Network Support				
Allocation - General Fund	1,745,830	2,091,067	2,079,055	2,206,958
Allocation - CDBG	8,848	9,288	10,931	11,704
Allocation - Fleet Mgmt	35,469	42,722	42,723	45,953
Allocation - Wastewater	168,371	249,080	249,908	262,451
Allocation - Parking	4,906	5,914	5,914	6,257
Allocation - Airport	43,660	53,151	55,071	58,782
Allocation - RP Funding Center	59,801	69,846	67,109	72,618
Allocation - Solid Waste	23,037	26,867	26,868	29,953
Allocation - Electric	844,817	1,021,569	995,916	1,056,219
Allocation - Water	181,881	226,454	221,087	240,821
Allocation - Facilities Maintenance	40,151	48,740	48,742	52,197
Allocation - Purchasing & Stores	39,419	47,369	48,741	50,306
Allocation - Information Technology	180,901	238,102	206,358	218,871
Allocation - Telecommunications	19,885		24,083	25,808
Allocation - Stormwater	30,417	37,183	37,185	40,164
Allocation - Downtown CRA		1,628		1,552
Allocation - Mid-Town		12,960		12,449
Allocation - Dixieland	12,526	206	14,247	198
Allocation - Building Inspection Fund	45,008	54,165	52,524	54,811
	<u>3,484,928</u>	<u>4,236,311</u>	<u>4,186,462</u>	<u>4,448,072</u>

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
IT Support				
Allocation - General Fund	1,708,248	1,815,833	1,842,611	1,884,580
Allocation - CDBG	8,368	7,787	9,228	10,406
Allocation - Fleet Mgmt	32,016	34,136	35,585	37,114
Allocation - Wastewater	122,631	129,374	131,375	136,900
Allocation - Parking	4,914	5,162	5,147	5,344
Allocation - Airport	45,652	47,105	50,603	51,527
Allocation - RP Funding Center	55,973	59,782	56,072	59,861
Allocation - Solid Waste	19,544	20,372	21,412	22,105
Allocation - Electric	778,050	830,036	795,065	839,931
Allocation - Water	160,262	175,233	176,963	187,210
Allocation - Facilities Maintenance	33,401	34,839	37,441	38,302
Allocation - Purchasing & Stores	37,573	37,835	40,608	40,858
Allocation - Information Technology	168,625	201,134	175,410	178,078
Allocation - Telecommunications	21,552		22,569	23,739
Allocation - Stormwater	29,815	31,410	32,118	33,766
Allocation - Downtown CRA		1,465		1,362
Allocation - Mid-Town		11,664	27	10,848
Allocation - Dixieland	12,768	186	12,181	173
Allocation - Building Inspection Fund	37,963	39,224	40,345	42,247
	<u>3,277,355</u>	<u>3,482,577</u>	<u>3,484,760</u>	<u>3,604,351</u>
GIS				
Allocation - General Fund	452,079	383,477	383,477	412,387
Allocation - Wastewater	307,865	358,548	358,548	245,851
Allocation - RP Funding Center	9,146	3,670	3,670	2,249
Allocation - Solid Waste	35,772	27,449	27,449	16,931
Allocation - Electric	918,463	887,479	887,479	1,356,338
Allocation - Water	209,191	303,474	303,474	219,440
Allocation - Facilities Maintenance	3,604	9,730	9,730	6,815
Allocation - Telecommunications	38,667	51,958	51,958	36,970
Allocation - Stormwater	47,403	55,531	55,531	34,993
Allocation - Downtown CRA	682	1,315	1,315	946
Allocation - Mid-Town	5,429	10,473	10,473	7,534
Allocation - Dixieland	86	168	168	120
Allocation - Building Inspection Fund	37,139	40,930	40,930	25,300
	<u>2,065,526</u>	<u>2,134,202</u>	<u>2,134,202</u>	<u>2,365,874</u>

INFORMATION TECHNOLOGY

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INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TRANSFERS FROM OTHER FUNDS				
Transfer from General Fund	600,611	572,977	545,890	
Transfer from Public Improvement Fund	329,138	40,000	40,000	
Transfer from Fleet Mgmt Fund	6,540	6,540	6,540	
Transfer from Purchasing & Stores	7,507	7,507	7,507	
Transfer from WW Operations	2,853			
Transfer from WW R&R	60,938	280,938	280,938	
Transfer from Parking System	750	750	750	
Transfer from Lakeland Linder International Airport	11,044	11,044	11,044	
Transfer from Solid Waste Management	46,098	46,098	46,098	
Transfer from Water Operations	2,853			
Transfer from Water R&R	72,264	292,264	292,264	
Transfer from Stormwater Utilities Fund	2,251	2,251	2,251	
Transfer from Facilities Maintenance Fund	2,967	2,967	2,967	
Transfer from Information Technology	71,000			
Transfer from Electric Operations	274,819	931,350	931,350	
Transfer from Building Inspection Fund	119,093			
TOTAL TRANSFERS FROM OTHER FUNDS	1,610,725	2,194,686	2,167,599	
SUB-TOTAL	26,513,798	26,933,642	27,026,038	28,200,756
PRIOR YEAR SURPLUS	(1,711,242)	3,823,387	205,816	5,886,560
TOTAL REVENUES	24,802,557	30,757,029	27,231,854	34,087,316

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	839,393	918,397	837,754	1,085,566
INSURANCE				
Insurance - Fire	46,236	50,935	30,584	25,992
Insurance - Position Bond	100	107	101	124
Insurance - Data Processing	37,201	41,526	58,742	64,616
Self-Insurance Services	66,625	67,675	67,675	59,333
Insurance Consultant	3,738	3,947	3,738	3,975
Insurance - Excess Liability (Auto, General)	8,020	8,822	9,212	10,780
	161,920	173,012	170,052	164,820
INTER-CITY SERVICES				
Purchasing & Stores Service	124,528	105,295	105,295	147,439
General Fund Services	447,321	481,398	481,398	502,278
Intra-Departmental Charges - PC & Network Support	18,005	17,728	15,729	18,376
Lakeland Electric Charges	592,609	457,368	457,368	479,793
Intra-Departmental Charges - Telephone	7,830	8,245	8,245	8,700
Intra-Departmental Charges - Training Ctr	4,568	4,344	4,344	4,606
Intra-Departmental Charges - IT Operations - Application Dev	40,478	32,983	32,983	47,503
Intra-Departmental Charges - IT Operations - Network Support	14,727	16,438	16,439	17,630
Intra-Departmental Charges - IT Operations - IT Security	4,614	6,083	6,083	6,690
	1,254,681	1,129,882	1,127,884	1,233,015
ALL OTHER O&M				
Annual Audit	2,720	2,394	2,394	2,814
Repair Of Equipment	1,286	3,529	4,500	4,500
Postage & Mailing		75	75	75
Subscription & Membership	369	555	400	400
Telephone Communications	2,496	2,316	2,316	1,812
Travel	1,030	10,000	10,000	10,000
Training	53,411	58,215	58,215	55,435
All Other Sundry Charges	1,471	1,471	500	500
Loss On Disposal of Fixed Assets	12,031			
Office Supplies	560	2,845	3,000	3,000
Equipment - Noncapital	200	400	400	400
	75,575	81,800	81,800	78,936
SUB-TOTAL	2,331,568	2,303,091	2,217,490	2,562,337

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
	RADIO COMMUNICATIONS			
PERSONAL SERVICES	233,622	255,351	232,770	258,885
UTILITIES				
Electric Service	30,847	30,068	31,673	32,671
	30,847	30,068	31,673	32,671
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	2,925	3,121	2,906	3,291
Intra-Departmental Charges - Telephone	6,625	5,708	5,708	6,525
Intra-Departmental Charges - Facilities	18,201	17,200	17,200	17,596
Intra-Departmental Charges - Janitorial	8,951	9,388	9,388	8,526
Intra-Departmental Charges - IT Operations - Application Dev	3,318	4,499	4,499	7,443
Intra-Departmental Charges - IT Operations - Network Support	4,076	4,931	4,932	5,289
Intra-Departmental Charges - IT Operations - IT Security	1,288	1,825	1,825	2,007
	45,384	46,672	46,458	50,677
ALL OTHER O&M				
Contractual Services	339,481	521,712	521,712	538,694
Maintenance Of Facilities	28			
Repair Of Equipment	207,281	59,346	41,009	41,481
Postage & Mailing	273	325	325	325
Subscription & Membership	189	250	250	250
Telephone Communications	631	2,104	2,104	2,104
Travel		500	500	500
Training	139	2,000	2,000	1,305
All Other Sundry Charges		10,000		
Software License & Maintenance		277,594		
Cloud Subscriptions		91,663		
Office Supplies	449	325	350	350
Equipment - Noncapital	641	775	750	750
All Other Materials & Supplies	1,810	2,000	2,000	2,000
Uniforms	519	870	870	870
Tools & Implements	246	200	200	200
Parts For Equipment	45,377	62,211	50,000	50,000
Material		900	900	900
Recoveries-Other Funds		(6,331)	(12,661)	
	597,064	1,026,444	610,309	639,729
CAPITAL EQUIPMENT				
Equipment - Capital		103,311	98,565	
		103,311	98,565	
SUB-TOTAL	906,916	1,461,846	1,019,775	981,962

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TELECOMMUNICATIONS				
PERSONAL SERVICES	1,159,296	1,323,938	1,167,904	1,289,185
UTILITIES				
Water Service	557	531	665	678
Stormwater Service	3,887	4,081	3,887	4,081
Electric Service	7,185	6,125	6,824	7,039
Wastewater Service	973	961	1,139	1,196
Solid Waste Service	273	273	273	314
Solid Waste Service - Recycling	102	102	102	184
	12,976	12,073	12,890	13,492
INTER-CITY SERVICES				
Rental - Fleet Management	56,220	56,177	57,032	36,415
Gasoline - Fleet Management	12,200	15,547	11,731	16,407
Maintenance - Fleet Management	29,897	25,473	27,232	26,321
Intra-Departmental Charges - PC & Network Support	21,552	22,502	20,831	23,739
Intra-Departmental Charges - Telephone	12,046	12,051	12,051	14,500
Intra-Departmental Charges - Radios	7,834	8,083	8,083	7,267
Intra-Departmental Charges - Facilities	3,622	3,386	3,386	
Intra-Departmental Charges - Janitorial	16,205	17,986	17,986	
Intra-Departmental Charges - IT Operations - GIS	38,667	51,958	51,958	36,970
Intra-Departmental Charges - IT Operations - Application Dev	52,243	38,405	38,405	55,410
Intra-Departmental Charges - IT Operations - Network Support	19,885	24,082	24,083	25,808
Intra-Departmental Charges - IT Operations - IT Security	6,439	9,125	9,124	10,035
	276,809	284,775	281,902	252,872
ALL OTHER O&M				
Contractual Services	388,868	400,832	400,832	578,073
Repair Of Equipment	3,589	3,000	3,000	3,000
Postage & Mailing	6	100	100	100
Subscription & Membership	600	375	375	375
Telephone Communications	3,808	5,402	5,402	5,402
Training	6,000	12,000	12,000	7,830
All Other Sundry Charges		250	250	250
Software License & Maintenance		91		
Subscription Expense Clearing	(214,536)			
Office Supplies	2,423	2,909	3,000	3,000
Equipment - Noncapital	4,204	4,000	4,000	4,000
All Other Materials & Supplies	3,293	1,500	1,500	1,500
Uniforms	4,284	7,438	6,410	6,410
Tools & Implements	706	1,000	1,000	1,000
Parts For Equipment	752	800	800	800
Material	19,916	8,000	8,000	8,000

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Use Tax Allocation	(6)			
Materials - Default Purchasing Card	46,632		19,189	
Recoveries-Other Funds	(2,513)		(3,155)	
	268,027	447,697	462,703	619,740
SUB-TOTAL	1,717,109	2,068,483	1,925,399	2,175,289

APPLICATION DEVELOPMENT

PERSONAL SERVICES	3,806,775	3,680,169	3,142,871	3,572,851

UTILITIES

Water Service	264	272	275	281
Electric Service	4,330	4,195	4,231	4,364
Wastewater Service	303	317	319	335
Solid Waste Service	439	440	437	503
Solid Waste Service - Recycling	41	41	41	74
	5,377	5,265	5,303	5,557

INTER-CITY SERVICES

Intra-Departmental Charges - PC & Network Support	52,735	56,588	51,234	57,038
Intra-Departmental Charges - Telephone	17,467	18,393	18,393	18,125
Intra-Departmental Charges - IT Operations - Application Dev	2,163,193	1,928,442	1,928,442	1,925,560
Intra-Departmental Charges - IT Operations - Network Support	50,483	60,821	57,536	59,942
Intra-Departmental Charges - IT Operations - IT Security	15,810	22,508	21,290	22,746
	2,299,689	2,086,752	2,076,895	2,083,411

ALL OTHER O&M

Contractual Services	10,010			
Subscription & Membership	1,095	1,095	1,095	1,095
Telephone Communications	10,542	14,994	14,994	14,994
Travel	10,512	1,500	1,500	1,500
Training	18,083	25,000	25,000	16,312
All Other Sundry Charges	512	10,000	10,000	10,000
Software License & Maintenance	1,782,283	1,794,912	1,793,160	2,381,585
Cloud Subscriptions	42,677	507,572	538,120	564,815
Subscription Expense Clearing	(30,550)			
Office Supplies			47	
Equipment - Noncapital	30			
	1,845,193	2,355,073	2,383,916	2,990,301
SUB-TOTAL	7,957,034	8,127,259	7,608,985	8,652,120

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
DATABASE ADMINISTRATION				
PERSONAL SERVICES	506,750	527,017	491,978	537,941

INTER-CITY SERVICES

Intra-Departmental Charges - PC & Network Support	10,149	10,924	9,272	10,161
Intra-Departmental Charges - Telephone	2,409	2,537	2,537	2,900
Intra-Departmental Charges - IT Operations - Application Dev	11,825	13,239	13,239	20,289
Intra-Departmental Charges - IT Operations - Network Support	9,545	11,507	10,274	10,578
Intra-Departmental Charges - IT Operations - IT Security	3,005	4,258	3,802	4,014
	36,932	42,465	39,124	47,942

ALL OTHER O&M

Repair Of Equipment		4,500		
Postage & Mailing		75		
Subscription & Membership		400		
Telephone Communications	3,817	3,984	3,984	3,984
Travel	3,886	1,000	1,000	1,000
Training	2,497	6,000	6,000	3,915
All Other Sundry Charges		300	300	300
Software License & Maintenance	388,920	496,342	472,007	497,633
Cloud Subscriptions		3,000	3,000	3,000
Office Supplies		360	360	360
Equipment - Noncapital		400	400	
	399,119	516,361	487,051	510,192

SUB-TOTAL

942,802	1,085,843	1,018,153	1,096,075

NETWORK ADMINISTRATION & SUPPORT

PERSONAL SERVICES	801,870	1,008,782	889,634	1,007,363

UTILITIES

Water Service	255	263	267	272
Electric Service	4,189	4,058	4,093	4,222
Wastewater Service	293	307	308	323
Solid Waste Service	425	426	422	485
Solid Waste Service - Recycling	39	39	39	70
	5,202	5,093	5,129	5,372

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
INTER-CITY SERVICES				
Rental - Fleet Management		1,804		1,697
Intra-Departmental Charges - PC & Network Support	28,359	30,320	24,048	24,365
Intra-Departmental Charges - Telephone	6,625	7,611	7,611	8,700
Intra-Departmental Charges - Facilities	29,543	27,919	27,919	26,239
Intra-Departmental Charges - Janitorial	18,138	19,024	19,024	15,872
Intra-Departmental Charges - IT Operations - Application Dev	25,355	12,193	12,193	34,945
Intra-Departmental Charges - IT Operations - Network Support	25,366	31,725	26,384	26,934
Intra-Departmental Charges - IT Operations - IT Security	8,334	12,166	10,189	10,704
	141,720	142,762	127,368	149,456
ALL OTHER O&M				
Contractual Services	225,842	430,336	365,268	366,893
Repair Of Equipment	188			
Telephone Communications	5,577	6,935	6,935	6,935
Training	4,998	7,500	7,500	4,893
Software License & Maintenance	181,759	300,622	277,594	482,127
Computer Software	(1,284)			
Cloud Subscriptions	65,713	68,635	91,663	95,386
Office Supplies			24	
Equipment - Noncapital	9,020	25,000	25,000	25,000
Uniforms	2,001	3,200	3,200	3,200
Parts For Equipment	7,143	23,000	23,000	23,000
Materials - Default Purchasing Card	(53,753)			
	447,204	865,228	800,184	1,007,434
SUB-TOTAL	1,395,996	2,021,865	1,822,315	2,169,625

PC SUPPORT

PERSONAL SERVICES	895,218	1,076,045	931,434	1,105,417
INTER-CITY SERVICES				
Rental - Fleet Management	8,220	11,015	12,607	7,561
Gasoline - Fleet Management	564	394	504	415
Maintenance - Fleet Management	2,639	4,440	4,235	4,580
Intra-Departmental Charges - PC & Network Support	21,351	22,289	22,589	26,487
Intra-Departmental Charges - Telephone	10,841	8,245	8,245	8,700
Intra-Departmental Charges - IT Operations - Application Dev	25,526	26,520	26,520	44,580
Intra-Departmental Charges - IT Operations - Network Support	17,847	21,369	23,631	26,445
Intra-Departmental Charges - IT Operations - IT Security	5,580	7,908	8,744	10,035
	92,567	102,180	107,075	128,803

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	60,770			
Repair Of Equipment	2,341	8,000	8,000	6,000
Telephone Communications	9,078	6,624	6,624	6,624
Travel	963			
Training	2,701	3,000	3,000	1,957
All Other Sundry Charges	100	100	100	100
Software License & Maintenance	36,390	106,091	106,091	117,779
Cloud Subscriptions	1,088,646	981,834	981,834	1,009,030
Subscription Expense Clearing	(62,537)			
Office Supplies	1,172	1,200	1,200	1,500
Equipment - Noncapital	4,179	5,000	5,000	5,000
All Other Materials & Supplies	1,800	1,500	1,500	2,000
Uniforms	4,045	4,015	4,015	4,400
Parts For Equipment	2,295	3,000	3,000	3,000
Recoveries-Other Funds	(71)		(395)	
	1,151,873	1,120,364	1,119,969	1,157,390
SUB-TOTAL	2,139,658	2,298,589	2,158,478	2,391,610

GIS

PERSONAL SERVICES	774,875	1,022,715	934,232	1,078,220

INTER-CITY SERVICES

Rental - Fleet Management	648	8,429	4,726	
Gasoline - Fleet Management	173	329	85	347
Maintenance - Fleet Management	3,512	1,742	1,484	1,799
Intra-Departmental Charges - PC & Network Support	16,442	17,597	17,138	19,356
Intra-Departmental Charges - Telephone	4,216	4,440	4,440	5,075
Intra-Departmental Charges - Facilities				2,322
Intra-Departmental Charges - Janitorial				1,405
Intra-Departmental Charges - IT Operations - Application Dev	30,823	26,435	26,435	44,406
Intra-Departmental Charges - IT Operations - Network Support	19,027	23,013	23,014	24,682
Intra-Departmental Charges - IT Operations - IT Security	5,974	8,516	8,136	9,366
	80,814	90,501	85,458	108,758

ALL OTHER O&M

Contractual Services	16,325	10,000	500	5,100
Advertising	588			
Contract Labor	8,358			
Repair Of Equipment		1,500	1,500	1,500
Telephone Communications	2,388	3,678	3,678	3,678
Travel	16,983	9,000	9,000	9,000
Training	1,087	3,500	3,500	2,284

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Software License & Maintenance	600,786	727,047	727,047	834,200
Computer Software	3,431	1,000	1,000	1,000
Subscription Expense Clearing	(280,000)			
Office Supplies	112			
Equipment - Noncapital	6,760	1,000	1,000	1,000
All Other Materials & Supplies	2,229	3,500	1,600	3,600
Uniforms	1,274	1,600	1,600	2,000
Parts For Equipment		1,300	1,300	1,300
	380,322	763,125	751,725	864,662
SUB-TOTAL	1,236,011	1,876,341	1,771,415	2,051,640

PUBLIC SAFETY

PERSONAL SERVICES	435,546	578,556	454,406	518,849

INTER-CITY SERVICES

Intra-Departmental Charges - PC & Network Support	8,897	9,648	7,727	8,241
Intra-Departmental Charges - Telephone	2,409	2,537	2,537	2,900
Intra-Departmental Charges - IT Operations - Application Dev	18,744	12,748	12,748	21,586
Intra-Departmental Charges - IT Operations - Network Support	8,252	9,863	8,630	8,815
Intra-Departmental Charges - IT Operations - IT Security	2,575	3,650	3,193	3,345
	40,878	38,446	34,835	44,887

ALL OTHER O&M

Contractual Services	75,000	70,000	70,000	70,000
Subscription & Membership		300	300	1,000
Telephone Communications	188,282	2,580	2,580	2,580
Travel	7,967	5,450	5,450	7,000
Training	1,327	9,250	9,250	5,252
All Other Sundry Charges		40	40	40
Software License & Maintenance	313,957	342,405	316,805	327,856
Cloud Subscriptions	127,286	176,638	176,638	185,016
Office Supplies		350	350	350
Equipment - Noncapital	4,164	10,000	10,000	10,000
Uniforms	147	400	400	400
Parts For Equipment	1,695	5,000	5,000	5,000
	719,825	622,413	596,813	614,494
SUB-TOTAL	1,196,250	1,239,415	1,086,054	1,178,230

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
INFORMATION SECURITY				
PERSONAL SERVICES	590,218	649,738	594,006	654,061
INSURANCE				
Insurance - Cyber Liability	30,510	32,036	31,395	34,535
	30,510	32,036	31,395	34,535
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	9,762	10,416	9,780	10,763
Intra-Departmental Charges - Telephone	1,205	1,269	1,269	2,175
Intra-Departmental Charges - IT Operations - Application Dev	10,748	11,418	11,418	20,851
Intra-Departmental Charges - IT Operations - Network Support	8,041	9,863	9,863	10,578
Intra-Departmental Charges - IT Operations - IT Security	2,540	3,650	3,650	4,014
	32,295	36,616	35,980	48,381
ALL OTHER O&M				
Contractual Services	1,120	19,790	14,517	14,517
Subscription & Membership		1,150	1,150	1,150
Telephone Communications	4,285	3,240	3,240	1,440
Travel	1,901	1,700	1,700	1,700
Training	13,666	11,275	11,275	7,357
Software License & Maintenance	164,736	318,785	318,677	351,922
Computer Software		30,263	25,294	15,294
Cloud Subscriptions		112,091	112,091	135,445
Office Supplies	336	820	820	820
Equipment - Noncapital	100	2,860	2,860	2,860
Material		1,000	1,000	1,000
	186,143	502,974	492,624	533,505
SUB-TOTAL	839,165	1,221,364	1,154,005	1,270,482
DEBT SERVICE				
Parker Street Complex Renovation	30,456	30,455	30,455	30,455
Radio Replacement 2011	1,031,627	1,031,627	1,031,927	
Florida Taxable Pension Liability Reduction Note, Series 2020	324,091	327,728	327,728	331,645
Operations	20,276			
	1,406,449	1,389,810	1,390,110	362,100

INFORMATION TECHNOLOGY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
LPD Inventory Management Software				47,750
Emergency Manager	2,887	5,691	5,691	6,212
Citywide Phone & Pager Charges	36,861			
ProjectDOX Software Upgrade	137,045			
Interactive Shared Account Mgmt -Password Vault	22,295	56,705		
Timekeeping Software Replacement				150,000
GIS Upgrade		338,626	338,626	
Maximo Upgrade City Wide		1,100,000		
PC Replacements	454,791	778,283	689,603	526,350
Lease - Telecom/Code Enforcement	64,370	67,630	67,630	69,320
LPD - CAD Reporting System		101,972		
Minor GIS Upgrade	29,321	106,751	52,000	52,000
OnBase Software				33,915
Public Records Requests Management		20,341		
Trakit Electronic Plans Review	524,015			
FL Polytechnic Licensing	(12,354)			
Networks Replacements	829,978	442,518	442,518	209,960
CS1000e PBX Replacement	21,929	169,476	169,476	
Security Enhancements				139,000
Digital Evidence Management System 2		42,840		
Cyber Security Services	79,744			
Multi-Factor Authentication (MFA)	45,943	27,087		
AI Tools		20,000		
Phishing Analysis Tool		12,000	12,000	
Radio Tower Rehab		155,000	155,000	
Cloud Integration Solution		90,000		
Budget Software				75,000
PC Replacements	153,465	240,177	238,900	346,300
OnBase Software				64,125
Networks Replacements	272,308	1,874,397	1,874,397	7,460,721
	2,662,598	5,649,494	4,045,841	9,180,653
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund		13,629	13,629	13,629
Transfer To Information Technology	71,000			
	71,000	13,629	13,629	13,629
GRAND TOTAL	24,802,557	30,757,029	27,231,854	34,087,316

REVENUE AND EXPENDITURE SUMMARY
PARKING
OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	236,293	271,959	20,707	282,107
Fringe Benefits	107,213	80,617	(8,643)	82,265
Total Personnel	343,506	352,576	12,064	364,372
Non-Personnel				
Utilities	68,732	69,971	71,857	74,641
Professional and Contractual	25,044	2,638	25,656	2,528
Insurance and Fixed Charges	59,754	65,229	42,728	153,700
Internal Service Charges	381,293	414,617	415,284	460,271
All Other Operations & Maintenance	39,857	45,934	51,706	45,749
Debt Service	9,300	9,405	9,405	9,517
Maintenance and Special Projects	20,842	45,694	44,879	46,465
Total Non-Personnel	604,822	653,488	661,515	792,871
Total Expenditures	948,327	1,006,064	673,579	1,157,243
Transfers				
Cost Allocations and Recoveries	(28,714)	(30,010)	(29,710)	(31,175)
Transfers In	238,000			
Transfers Out	92,653	94,353	94,353	95,263
Net Transfers	174,061	(64,343)	(64,643)	(64,088)
Revenue Sources				
Charges for Services	619,849	1,118,710	951,864	1,061,814
Interest Income	(24,563)			
All Other Revenue	221,863	230,150	129,633	155,150
Total Revenue	817,149	1,348,860	1,081,497	1,216,964
Funding to be Provided	(42,883)	(278,453)	(343,275)	4,367

PARKING OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
CHARGES FOR SERVICES				
OTHER CHARGES FOR SERVICES				
Parking Garage- Main Street-Daily	4,477	25,000	4,000	5,000
Parking Garage- Main Street-Leased	250,823	412,560	350,000	400,000
Parking Garage- Orange Street-Publix	124,723	131,722	105,878	105,878
Parking Lot-Dixieland	315	420		
Parking Lot-Munn Park / Cedar St. Lot	100,645	85,000	90,000	90,000
Parking Lot-Lot C / N. Florida Avenue	54,005	137,160	130,000	140,000
Parking Lot-South Massachusetts Ave.	13,853	12,788	12,786	12,786
Parking Lot-South Tennessee - Leased	31,170	31,200	39,000	40,000
Parking Lot-South Tennessee Avenue	4,817	7,800		
Parking Lots - Missouri Ave	4,080	4,080	11,000	12,000
Parking Lot D - Kentucky Ave	7,746	6,000	6,000	6,000
Parking Fees - Special Events		1,500		
Permit Fees	335	140	200	150
Non-Utility Permit R/W Parking Fees	70	100		
Parking Garage - Heritage Plaza	(70)	206,000	160,000	200,000
Parkling Lot - Frontier Lot	22,861	57,240	43,000	50,000
	619,849	1,118,710	951,864	1,061,814
TOTAL CHARGES FOR SERVICES	619,849	1,118,710	951,864	1,061,814
FINES AND FORFEITS				
Parking Fines	174,012	225,000	125,000	150,000
Penalties on Assessments	1,023	1,000	1,000	1,000
TOTAL FINES AND FORFEITS	175,035	226,000	126,000	151,000
MISCELLANEOUS REVENUES				
OTHER				
All Other Misc Revenue	24	50	46	50
Refund of Prior Year Expenses			(26)	
Cash Over And Short	37	100	113	100
Credit Card Convenience Fees	3,634	4,000	3,500	4,000
	3,695	4,150	3,633	4,150
RENTS AND ROYALTIES				
Lease Revenue	185,899			
Lease Revenue clearing	(261,534)			
Interest Revenue - Leases	118,767			
	43,133			

PARKING OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
INVESTMENT INCOME				
Interest on Pooled Investments	(11,501)			
Market Value Restatement	(13,062)			
	(24,563)			
TOTAL MISCELLANEOUS REVENUE	22,265	4,150	3,633	4,150
TRANSFERS FROM OTHER FUNDS				
Transfer from Transportation Fund	238,000			
TOTAL TRANSFERS FROM OTHER FUNDS	238,000			
SUB-TOTAL	1,055,149	1,348,860	1,081,497	1,216,964
PRIOR YEAR SURPLUS	(42,883)	(278,453)	(343,275)	4,367
TOTAL REVENUES	1,012,266	1,070,407	738,222	1,221,331

**PARKING
OPERATING FUND**

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES	MAIN STREET GARAGE			
PERSONAL SERVICES	114,010	135,670	(4,889)	143,623
INTER-CITY SERVICES				
Rental - Fleet Management	3,432	4,103	4,805	2,659
Gasoline - Fleet Management	920	1,061	748	1,119
Maintenance - Fleet Management	1,719	1,480	2,559	1,527
Intra-Departmental Charges - PC & Network Support	4,914	5,162	4,642	5,344
Intra-Departmental Charges - Telephone	1,205	1,269	1,269	1,450
Intra-Departmental Charges - Facilities	7,265	6,866	6,866	7,024
Intra-Departmental Charges - Training Ctr	269	259	259	274
Intra-Departmental Charges - IT Operations - Application Dev	22,502	18,866	18,866	31,529
Intra-Departmental Charges - IT Operations - Network Support	4,026	4,931	4,932	5,289
Intra-Departmental Charges - IT Operations - IT Security	1,288	1,825	1,825	2,007
	47,541	45,822	46,771	58,222
ALL OTHER O&M				
Repair Of Equipment	1,456	1,500	1,500	1,500
Subscription & Membership		525	500	525
Travel		525	500	525
Training		1,000	1,000	1,000
All Other Sundry Charges		109	109	109
Ad Valorem Taxes	10,247	10,250	13,640	10,000
Office Supplies	1,077	1,075	1,075	1,096
All Other Materials & Supplies	4,175	4,204	4,200	4,288
Uniforms	1,952	2,000	2,000	2,000
	18,907	21,188	24,524	21,043
SUB-TOTAL	180,458	202,680	66,406	222,888
	ORANGE STREET GARAGE			
PERSONAL SERVICES	68,982	76,047	(2,000)	75,677
INTER-CITY SERVICES				
Rental - Fleet Management	768	589	589	
Maintenance - Fleet Management	1,877	956	674	983
Intra-Departmental Charges - Facilities	12,258	11,584	11,584	11,850
	14,903	13,129	12,847	12,833

PARKING OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Repair Of Equipment	76			
Telephone Communications	1,154	1,500	1,500	1,500
Equipment - Noncapital	65	150	150	150
All Other Materials & Supplies	1,682	2,950	2,950	3,000
	2,976	4,600	4,600	4,650
SUB-TOTAL	86,861	93,776	15,447	93,160

	IOWA AVENUE GARAGE			
PERSONAL SERVICES	20,504	21,785	20,707	21,745

INTER-CITY SERVICES				
Intra-Departmental Charges - Facilities	8,957	8,465	8,465	8,659
	8,957	8,465	8,465	8,659

ALL OTHER O&M				
Contractual Services		538	538	549
Cost Allocated - Electric	(28,714)	(30,010)	(29,710)	(31,175)
	(28,714)	(29,472)	(29,172)	(30,626)
SUB-TOTAL	746	778		(222)

	PARKING ENFORCEMENT			
PERSONAL SERVICES	139,165	118,222	(2,472)	122,576

ALL OTHER O&M				
Visa/Mastercard Bank Charges	3,308		3,400	
Repair Of Equipment	335	1,500	1,500	1,530
Printing & Photography	3,242	4,000	4,000	4,080
Telephone Communications	3,072	3,214	3,200	3,214
Software License & Maintenance	3,032	3,360	3,360	3,360
Uniforms	653	1,500	1,500	1,500
	13,641	13,574	16,960	13,684
SUB-TOTAL	152,806	131,796	14,488	136,260

PARKING OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
PARKING LOTS				
ALL OTHER O&M				
Visa/Mastercard Bank Charges	19,979		20,000	
Ad Valorem Taxes	4,395	5,772	5,772	5,772
	24,374	5,772	25,772	5,772
SUB-TOTAL	24,374	5,772	25,772	5,772
OTHER CASH DISBURSEMENTS				
PERSONAL SERVICES	792	852	718	751
INSURANCE				
Insurance - Fire	51,150	56,347	33,832	145,464
Insurance - Position Bond	8	9	9	8
Self-Insurance Services	7,927	8,145	8,145	7,345
Insurance Consultant	175	185	175	213
Insurance - Excess Liability (Auto, General)	494	543	567	670
	59,754	65,229	42,728	153,700
UTILITIES				
Water Service	13,492	13,772	14,665	14,958
Stormwater Service	6,834	7,176	6,834	7,176
Electric Service	30,766	30,918	30,916	31,890
Wastewater Service	15,851	16,439	17,408	18,278
Solid Waste Service	1,790	1,666	2,034	2,339
	68,732	69,971	71,857	74,641
INTER-CITY SERVICES				
Purchasing & Stores Service	836	842	842	2,989
General Fund Services	309,056	346,359	346,359	377,568
	309,892	347,201	347,201	380,557
ALL OTHER O&M				
Banking Service	336	850	468	510
Annual Audit	1,421	1,250	1,250	1,469
Bad Check Expense		200		
Bad Debt Expense	3,245	600	3,250	600
	5,002	2,900	4,968	2,579
SUB-TOTAL	444,172	486,153	467,472	612,228
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	9,300	9,405	9,405	9,517
	9,300	9,405	9,405	9,517

PARKING OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Emergency Manager	172	339	339	370
CSX Right-of-Way	20,670	20,670	20,670	20,670
Frontier Parking Lot		24,685	23,870	25,425
	20,842	45,694	44,879	46,465
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	66,903	68,603	68,603	70,263
Transfer To Transportation Fund	25,000	25,000	25,000	25,000
Transfer To Information Technology	750	750	750	
	92,653	94,353	94,353	95,263
GRAND TOTAL	1,012,266	1,070,407	738,222	1,221,331



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REVENUE AND EXPENDITURE SUMMARY

LAKELAND LINDER INTERNATIONAL AIRPORT OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	1,677,560	2,266,894	2,082,210	2,542,695
Fringe Benefits	1,210,262	593,998	625,208	843,499
Total Personnel	<u>2,887,822</u>	<u>2,860,892</u>	<u>2,707,418</u>	<u>3,386,194</u>
Non-Personnel				
Utilities	414,642	463,801	518,712	739,111
Professional and Contractual	320,385	473,122	466,395	282,841
Insurance and Fixed Charges	733,726	796,180	730,973	646,380
Internal Service Charges	802,803	1,004,174	1,005,149	1,131,452
All Other Operations & Maintenance	491,366	668,086	657,222	549,428
Debt Service	2,265,802	2,266,896	2,266,196	2,277,397
Capital Outlay	17,500			
Maintenance and Special Projects	1,249,793	1,262,810	1,249,811	1,333,756
Total Non-Personnel	<u>6,296,018</u>	<u>6,935,069</u>	<u>6,894,458</u>	<u>6,960,365</u>
Total Expenditures	<u>9,183,840</u>	<u>9,795,961</u>	<u>9,601,876</u>	<u>10,346,559</u>
Transfers				
Cost Allocations and Recoveries		(43,986)		
Transfers In				
Transfers Out	4,798,812	3,145,652	2,940,121	3,149,098
Net Transfers	<u>(4,798,812)</u>	<u>(3,101,666)</u>	<u>(2,940,121)</u>	<u>(3,149,098)</u>
Revenue Sources				
Debt Proceeds	20,000,000			
Charges for Services	1,406,932	2,748,453	1,395,437	2,035,497
Interest Income	(1,165,010)		40,402	
All Other Revenue	9,923,774	9,786,669	10,210,205	10,396,065
Total Revenue	<u>30,165,696</u>	<u>12,535,122</u>	<u>11,646,044</u>	<u>12,431,562</u>
Funding to be Provided	<u>(16,183,044)</u>	<u>362,505</u>	<u>895,953</u>	<u>1,064,095</u>

LAKELAND LINDER INTERNATIONAL AIRPORT OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
OTHER CHARGES FOR SERVICES				
Fuel Flowage Fee	587,167	766,400	498,833	411,376
Airport Landing Fees	759,083	835,380	598,100	552,187
Parkings		681,627		497,160
Rental Car Concession Fee	54,041	465,046	287,139	379,996
Rental Car QTA Fee				53,400
Security Fees	6,641		11,365	7,000
Concessions				100,428
Per Turn Fee				33,950
	1,406,932	2,748,453	1,395,437	2,035,497
TOTAL CHARGES FOR SERVICES	1,406,932	2,748,453	1,395,437	2,035,497
MISCELLANEOUS REVENUES				
OTHER				
Insurance Proceeds - Workers Comp Claims	6,955		6,420	
All Other Misc Revenue	6,422	500	17,120	15,500
	13,377	500	23,540	15,500
SALES OF FIXED ASSETS				
Surplus Land Sales			108,000	
			108,000	
CONTRIBUTIONS & DONATIONS				
Contributions & Donations	61,765	41,469	65,313	33,000
	61,765	41,469	65,313	33,000
REIMBURSEMENTS				
Reimbursements / Loss Recovery	3,175			
	3,175			
RENTS AND ROYALTIES				
Buildings-Miscellaneous Office	1,759,310	1,739,823	1,892,291	1,713,821
All Other Airport Revenue	46,524	21,600	21,600	24,100
Office-Hangar Lease	4,118,139	4,133,383	4,161,326	4,936,541
Warehouse Lease	543,820	525,527	525,394	540,804
Hangar Lease	716,904	776,216	820,957	257,787
T-Hangar Lease	299,635	303,000	298,675	300,300
Building Leases - Other	(41,253)	52,827	5,549	125,873
Lease Revenue	1,974,169			
Lease Revenue clearing	(2,128,300)			
Interest Revenue - Leases	345,362			
Leases - Land	2,211,148	2,192,324	2,287,560	2,448,339
	9,845,458	9,744,700	10,013,352	10,347,565

FY24	FY25	FY25	FY26
Actual	Revised Budget	Forecast	Proposed Budget
135,762		40,402	
96			
712			
37,375			
391,717			
648			
3,327			
(1,734,648)			
(1,165,010)		40,402	
8,758,764	9,786,669	10,250,607	10,396,065
PROCEEDS FROM THE ISSUANCE OF DEBT			
20,000,000			
20,000,000			
30,165,696	12,535,122	11,646,044	12,431,562
(9,834,084)	14,162,505	15,207,525	1,064,095
20,331,612	26,697,627	26,853,569	13,495,657

LAKELAND LINDER INTERNATIONAL AIRPORT OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	639,435	871,062	830,492	1,140,206
ADMINISTRATION				
INSURANCE				
Insurance - Fire	573,330	631,595	568,860	466,285
Insurance - Airport Liability	56,443	63,659	60,975	67,073
Insurance - Position Bond	36	38	36	63
Self-Insurance Services	89,031	84,727	84,727	90,424
Insurance Consultant	4,875	5,148	4,875	6,500
Insurance - Excess Liability (Auto, General)	10,011	11,013	11,500	16,035
	733,726	796,180	730,973	646,380
UTILITIES				
Water Service	56,530	53,855	48,690	
Stormwater Service	26,768	28,029	26,694	
Electric Service	257,105	291,622	374,113	
Wastewater Service	49,137	53,723	41,787	
Solid Waste Service	25,103	24,572	27,428	
	414,642	451,801	518,712	
INTER-CITY SERVICES				
Rental - Fleet Management	70,099	69,266	69,962	73,689
Gasoline - Fleet Management	36,586	42,574	38,764	
Maintenance - Fleet Management	36,249	44,675	42,659	
Purchasing & Stores Service	63,518	47,172	47,172	88,663
General Fund Services	372,258	563,399	563,399	534,173
Intra-Departmental Charges - PC & Network Support	45,652	47,105	50,815	51,527
Intra-Departmental Charges - Telephone	14,455	15,856	15,856	19,575
Intra-Departmental Charges - Radios	12,052	12,436	12,436	11,180
Intra-Departmental Charges - Facilities	56,098	57,259	57,259	
Intra-Departmental Charges - Training Ctr	1,129	1,293	1,293	1,371
Intra-Departmental Charges - IT Operations - Application Dev	40,790	34,474	34,474	45,399
Intra-Departmental Charges - IT Operations - Network Support	40,611	49,807	52,001	55,142
Intra-Departmental Charges - IT Operations - IT Security	13,306	18,858	19,059	21,408
	802,803	1,004,174	1,005,149	902,127

LAKELAND LINDER INTERNATIONAL AIRPORT OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	156,395	72,197	72,197	74,000
Legal Fees	1,064	55,375	59,256	45,000
Banking Service	408	1,031	574	1,000
Annual Audit	3,800	3,345	3,345	3,931
Visa/Mastercard Bank Charges	583	900	900	
Rentals	44,046	44,289	36,989	
Printing & Photography	4,516	2,387	2,387	6,994
Postage & Mailing	1,086	2,097	1,800	1,100
Subscription & Membership	9,932	15,256	17,070	5,000
Telephone Communications	5,425	5,241	5,658	21,596
Travel	19,406	22,489	15,341	7,100
Training	2,361	2,621	2,000	7,100
Ad Valorem Taxes	(9,358)	4,193	4,193	4,200
Licenses & Permits				3,000
Bad Debt Expense	6,599	10,481	10,691	5,000
Auto/Heavy Equipment Fuel	19,235	21,026	22,517	
Leases Expense Clearing	(6,547)			
Office Supplies	2,535	3,683	3,683	3,757
Equipment - Noncapital	10,439	10,000	10,000	
All Other Materials & Supplies	20,942	9,193	9,193	
Uniforms	7,692	2,034	2,034	
	300,558	287,838	279,828	188,778
SUB-TOTAL	2,891,165	3,411,055	3,365,154	2,877,491
AIRSIDE				
PERSONAL SERVICES	1,691,804	1,153,925	1,120,253	1,293,332
Stormwater Service				28,029
Electric Service				34,000
				62,029
INTER-CITY SERVICES				
Rental - Fleet Management				76,409
Gasoline - Fleet Management				44,924
Maintenance - Fleet Management				46,169
				167,502
ALL OTHER O&M				
Contractual Services	50,807	66,828	69,453	42,710
Rentals				50,000
Maintenance Of Facilities	63,909	82,428	89,084	60,000
Repair Of Equipment	19,147	22,829	20,405	13,000
Subscription & Membership				2,047

**LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND**

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Telephone Communications	13,381	10,481	11,963	
Training	2,011	3,621	3,804	
Licenses & Permits	19,798	24,896	21,104	
Auto/Heavy Equipment Fuel				13,899
Office Supplies	454			
Equipment - Noncapital	22,140	5,277	5,278	6,000
All Other Materials & Supplies	34,992	22,606	22,366	10,000
Uniforms	5,925	5,745	3,080	5,670
Chemicals	4,465	7,168	6,543	3,742
Tools & Implements	4,653	5,825	6,841	3,000
	241,683	257,704	259,921	210,068

CAPITAL EQUIPMENT

Equipment - Capital	17,500
	<u>17,500</u>

SUB-TOTAL

1,950,987	1,411,629	1,380,174	1,732,931

AIRPORT OPERATIONS

PERSONAL SERVICES

556.583 835.905 756.673 952.656

UTILITIES

Water Service	49,664
Electric Service	440,000
Wastewater Service	43,876
Solid Waste Service	<u>31,542</u>
	565,082

INTER-CITY SERVICES

Intra-Departmental Charges - Facilities	61,823
	61,823

ALL OTHER O&M

Contractual Services	101,081	106,360	90,666	116,200
Contract Labor		13,514		
Rentals	9,519	17,947	18,927	10,000
Maintenance Of Facilities	122,571	212,947	212,947	150,000
Telephone Communications	5,765	5,450	6,069	
Equipment - Noncapital		30,000	30,018	6,000
All Other Materials & Supplies	16,295	8,800	8,677	10,000
Uniforms		1,380	900	5,103
Cleaning & Janitor Supply		39,660	39,660	40,000
Tools & Implements	8,211	6,036	6,000	3,000
Use Tax Allocation	(180)			
Recoveries-Intra Department Charges		(43,986)		
	263,263	398,108	413,864	340,303

LAKELAND LINDER INTERNATIONAL AIRPORT OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SUB-TOTAL	819,846	1,234,013	1,170,537	1,919,864

AIRPORT MAINTENANCE

UTILITIES				
Water Service				5,000
Electric Service				101,000
Wastewater Service				6,000
				112,000
ALL OTHER O&M				
Maintenance Of Facilities				20,000
Subscription & Membership				43,000
Equipment - Noncapital				6,000
All Other Materials & Supplies				22,520
Uniforms				1,600
				93,120
SUB-TOTAL				205,120

AIRLINE SERVICE

UTILITIES				
Electric Service		12,000		
		12,000		
ALL OTHER O&M				
Contractual Services		8,568	4,500	
Security Services	6,247	165,504	165,504	
	6,247	174,072	170,004	
SUB-TOTAL	6,247	186,072	170,004	

NON-DEPARTMENTAL

ALL OTHER O&M				
Debt Issue Costs		(20,500)		
Loss On Disposal of Fixed Assets	0			
	0	(20,500)		
SUB-TOTAL	0	(20,500)		

DEBT SERVICE

Tail Enclosure - Airside Center	85,144	85,144	85,144	85,143
2010A CBA Bonds Payable	239,829	239,830	239,830	239,929
Capital Improvement Revenue Note, Series 2017A	183,414	183,281	183,281	183,145
Capital Improvement Revenue Note, Series 2017B	1,121,737	1,124,556	1,124,556	1,134,654
Florida Taxable Pension Liability Reduction Note, Series 2020	48,247	48,788	48,788	49,373
Airport / Airside Loan Consolidation	587,376	585,297	584,597	585,153
Passenger Terminal Modification	3,392,870			

LAKELAND LINDER INTERNATIONAL AIRPORT OPERATING FUND

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Land - 4250 Medulla Road (Morgan Creek LLC)	2,850,000			
Capital Improvement Revenue and Refunding Bonds, Series 2025A		600,000	600,000	
Capital Improvement Revenue and Refunding Bonds, Series 2025B		13,200,000	13,200,000	
Operations	55			
Operations	60,089		511,572	
	<u>8,568,762</u>	<u>16,066,896</u>	<u>16,577,768</u>	<u>2,277,397</u>
SPECIAL PROJECTS				
Emergency Manager	791	1,694	1,694	1,849
Airport Maintenance-Sun 'N Fun	5,360	8,000	8,000	
Airport Advertising / Promotions	280,897	302,393	252,493	326,100
Air Traffic Control Tower Expenses				335,000
Lease - NOAA	246,834	138,105	180,000	
US Customs	246,413	295,700	305,328	214,440
Air Service Development	145,672	88,128	88,128	67,500
Amazon	273,826	348,790	348,790	
COL - PD				252,667
Air Carrier Incentive Program		30,000	15,600	30,000
Interlocal Agreement - Commercial Air Passenger Service - Polk County	50,000	50,000	50,000	50,000
Land - 4250 Medulla Road (Morgan Creek LLC)			(222)	
SNF ARFF Services				4,500
NAVAIDSs Maintenance				51,700
	<u>1,249,793</u>	<u>1,262,810</u>	<u>1,249,811</u>	<u>1,333,756</u>
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	513,750	526,952	526,952	545,528
Transfer To Information Technology	11,044	11,044	11,044	
Transfer to Airport R&R Fund	4,274,018	2,607,656	2,402,125	2,603,570
	<u>4,798,812</u>	<u>3,145,652</u>	<u>2,940,121</u>	<u>3,149,098</u>
GRAND TOTAL	<u>20,331,612</u>	<u>26,697,627</u>	<u>26,853,569</u>	<u>13,495,657</u>

REVENUE AND EXPENDITURE SUMMARY

SOLID WASTE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	3,530,836	3,950,013	3,472,294	4,002,692
Fringe Benefits	1,694,138	1,450,757	1,266,920	1,533,747
Total Personnel	<u>5,224,974</u>	<u>5,400,770</u>	<u>4,739,214</u>	<u>5,536,439</u>
Non-Personnel				
Utilities	42,937	44,029	44,982	46,797
Professional and Contractual	759,888	848,513	850,161	781,830
Insurance and Fixed Charges	397,134	373,540	373,378	553,551
Internal Service Charges	7,907,419	6,985,287	7,076,235	6,927,339
All Other Operations & Maintenance	4,680,878	5,328,621	5,057,070	6,165,957
Debt Service	121,955	385,695	385,694	1,725,513
Capital Outlay	50,424	142,800	142,800	120,000
Maintenance and Special Projects	493,639	886,345	886,345	880,554
Total Non-Personnel	<u>14,454,274</u>	<u>14,994,830</u>	<u>14,816,665</u>	<u>17,201,541</u>
Total Expenditures	<u>19,679,248</u>	<u>20,395,600</u>	<u>19,555,879</u>	<u>22,737,980</u>
Transfers				
Transfers Out	<u>2,416,250</u>	<u>2,213,512</u>	<u>2,213,512</u>	<u>1,785,643</u>
Net Transfers	<u>(2,416,250)</u>	<u>(2,213,512)</u>	<u>(2,213,512)</u>	<u>(1,785,643)</u>
Revenue Sources				
Charges for Services	19,040,181	19,854,590	19,352,998	23,547,458
Interest Income	902,462	200,000	246,113	250,000
All Other Revenue	<u>28,307</u>	<u>12,500</u>	<u>27,054</u>	<u>27,656</u>
Total Revenue	<u>19,970,951</u>	<u>20,067,090</u>	<u>19,626,165</u>	<u>23,825,114</u>
Funding to be Provided	<u>2,124,547</u>	<u>2,542,022</u>	<u>2,143,226</u>	<u>698,509</u>

SOLID WASTE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
REVENUES				
OTHER CHARGES FOR SERVICES				
Solid Waste Collection Charges - Residential	296,426	311,710	314,012	368,337
Roll-Off Container Franchise Fees	937,969	918,858	918,441	1,077,331
Solid Waste Collection Charges - Commercial	7,082,766	7,271,225	7,208,903	8,456,043
Solid Waste Recycling - Residential	1,227,846	1,265,800	1,239,045	2,274,887
Solid Waste Recycling - Commercial	33,858	30,650	37,563	68,966
Roll-Off Container Rental Fees	5,925	5,752	4,835	5,671
Roll-Off Container Delivery Fees	9,816	9,258	11,030	12,938
Roll-Off Container Return / Replacement Fees	726,849	1,083,164	778,433	913,102
Roll-Off Collection Surcharge	185,623	191,177	190,358	223,290
Roll-Off Container Solid Waste Disposal Charges	497,661	491,000	493,176	578,495
EZ Can Automation - Residential	7,489,246	7,715,661	7,582,599	8,894,389
EZ Can Automation - Commercial	208,621	213,930	209,748	246,034
InterCity Solid Waste Billings	337,577	345,505	364,855	427,975
Automated Can Curbside Fines		900		
	19,040,181	19,854,590	19,352,998	23,547,458
TOTAL CHARGES FOR SERVICES	19,040,181	19,854,590	19,352,998	23,547,458
FINES AND FORFEITS				
Bad Check Charges	7,155	6,000	6,244	6,369
TOTAL FINES AND FORFEITS	7,155	6,000	6,244	6,369
MISCELLANEOUS REVENUES				
OTHER				
Scrap Sales	9,952	6,500	10,405	10,613
Insurance Proceeds - Workers Comp Claims	14,683		10,465	10,674
	24,635	6,500	20,870	21,287
REIMBURSEMENTS				
Reimbursements / Loss Recovery	(3,483)		(60)	
	(3,483)		(60)	
INVESTMENT INCOME				
Interest on Pooled Investments	322,519	200,000	246,113	250,000
Interest on Deposits	(20,214)			
Market Value Restatement	600,158			
	902,462	200,000	246,113	250,000
TOTAL MISCELLANEOUS REVENUE	923,614	206,500	266,923	271,287
SUB-TOTAL	19,970,951	20,067,090	19,626,165	23,825,114
PRIOR YEAR SURPLUS	2,124,547	2,542,022	2,143,226	698,509
TOTAL REVENUES	22,095,498	22,609,112	21,769,391	24,523,623

SOLID WASTE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	548,185	641,280	571,017	663,705
INSURANCE				
Insurance - Fire	4,912	5,412	3,248	6,192
Insurance - Position Bond	102	108	102	115
Self-Insurance Services	335,453	315,561	315,561	491,665
Insurance Consultant	3,025	3,194	3,025	3,175
Insurance - Excess Liability (Auto, General)	44,786	49,265	51,442	52,404
	388,278	373,540	373,378	553,551
UTILITIES				
Water Service	10,772	10,981	12,203	12,447
Stormwater Service	1,806	1,896	1,806	1,896
Electric Service	13,365	12,755	13,403	13,825
Wastewater Service	16,517	17,920	17,093	17,948
Solid Waste Service	273	273	273	314
Solid Waste Service - Recycling	204	204	204	367
	42,937	44,029	44,982	46,797
INTER-CITY SERVICES				
Rental - Fleet Management	3,732	5,991	6,184	12,842
Gasoline - Fleet Management	1,969	2,681	2,510	2,829
Maintenance - Fleet Management	4,323	5,625	2,367	5,818
Purchasing & Stores Service	30,923	24,428	24,428	34,867
General Fund Services	813,575	858,532	858,532	870,442
Utility Billing Service	220,705	227,325	230,712	230,434
Intra-Departmental Charges - PC & Network Support	19,544	20,372	19,741	22,105
Intra-Departmental Charges - Telephone	7,830	6,977	6,977	7,975
Intra-Departmental Charges - Radios	42,786	44,147	44,147	44,722
Intra-Departmental Charges - Facilities	15,639	14,779	14,779	15,119
Intra-Departmental Charges - Janitorial	11,257	11,806	11,806	10,722
Intra-Departmental Charges - Training Ctr	3,547	3,465	3,465	3,673
Intra-Departmental Charges - IT Operations - GIS	35,772	27,449	27,449	16,931
Intra-Departmental Charges - IT Operations - Application Dev	76,177	50,057	50,057	68,078
Intra-Departmental Charges - IT Operations - Network Support	18,393	22,438	22,439	24,045
Intra-Departmental Charges - IT Operations - IT Security	6,009	8,516	8,516	9,366
	1,312,181	1,334,588	1,334,109	1,379,968

SOLID WASTE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	6,100	10,384	10,384	10,592
Banking Service	600	1,517	835	909
Professional Services	41,305	95,435	95,435	57,222
Advertising	21,705	36,680	36,680	37,414
Annual Audit	4,880	4,296	4,296	5,048
Contract Labor		12,424	13,254	12,673
Toll Fees	31,258	35,220	36,720	37,455
Repair Of Equipment	5,003	33,538	33,538	34,209
Printing & Photography		1,530	1,530	1,561
Postage & Mailing	1,274	3,162	3,162	3,221
Subscription & Membership	1,460	2,550	2,550	2,601
Telephone Communications	10,029	18,233	18,233	18,598
Travel	7,842	3,825	3,825	3,902
Training	1,693	2,550	2,550	2,601
All Other Sundry Charges	1,787	7,650	7,650	7,800
Software License & Maintenance	4,237	56,100	56,100	57,222
Bad Debt Expense	23,712	36,236	36,236	36,961
Office Supplies	5,333	8,385	8,385	8,553
Equipment - Noncapital	2,155	15,530	15,530	15,841
All Other Materials & Supplies	11,486	14,790	14,790	15,086
Uniforms	27,906	36,764	35,264	49,500
Chemicals	19,228	28,560	28,560	29,132
Tools & Implements	1,681	5,279	5,279	5,385
Personal Safety Equipment	5,613	8,385	8,385	8,553
Parts For Equipment	992	3,774	3,774	3,850
	<u>237,278</u>	<u>482,797</u>	<u>482,945</u>	<u>465,889</u>
SUB-TOTAL	<u>2,528,859</u>	<u>2,876,234</u>	<u>2,806,431</u>	<u>3,109,910</u>

RECYCLING

PERSONAL SERVICES	<u>626,471</u>	<u>710,428</u>	<u>561,218</u>	<u>719,241</u>
INTER-CITY SERVICES				
Rental - Fleet Management	650,604	514,576	521,089	489,406
Gasoline - Fleet Management	187,285	205,197	164,325	216,525
Maintenance - Fleet Management	<u>500,685</u>	<u>319,652</u>	<u>439,986</u>	<u>331,397</u>
	<u>1,338,574</u>	<u>1,039,425</u>	<u>1,125,400</u>	<u>1,037,328</u>

SOLID WASTE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Advertising	9,088	26,139	26,139	16,036
Postage & Mailing	2,000	2,754	2,754	2,810
Subscription & Membership	575	1,530	1,530	1,561
Travel	2,048	2,651	2,651	2,705
Training	1,033	1,591	1,591	1,623
Recycling Disposal Charges	575,297	540,000	520,051	540,000
Office Supplies	890	2,550	2,550	2,601
All Other Materials & Supplies	6,590	8,500	8,500	8,670
	<u>597,521</u>	<u>585,715</u>	<u>565,766</u>	<u>576,006</u>
SUB-TOTAL	<u>2,562,567</u>	<u>2,335,568</u>	<u>2,252,384</u>	<u>2,332,575</u>

	RESIDENTIAL - MANUAL			
PERSONAL SERVICES	<u>2,276,829</u>	<u>1,737,619</u>	<u>1,782,462</u>	<u>1,807,032</u>

INTER-CITY SERVICES				
Rental - Fleet Management	555,732	559,927	533,211	459,155
Gasoline - Fleet Management	257,270	309,017	213,169	326,079
Maintenance - Fleet Management	<u>467,741</u>	<u>762,831</u>	<u>502,646</u>	<u>790,878</u>
	<u>1,280,743</u>	<u>1,631,775</u>	<u>1,249,026</u>	<u>1,576,112</u>

ALL OTHER O&M				
Contract Labor	491,206	485,694	485,694	480,000
Rentals		18,360	18,360	18,728
Solid Waste Disposal Charges	<u>524,304</u>	<u>592,194</u>	<u>623,822</u>	<u>690,373</u>
	<u>1,015,510</u>	<u>1,096,248</u>	<u>1,127,876</u>	<u>1,189,101</u>
SUB-TOTAL	<u>4,573,082</u>	<u>4,465,642</u>	<u>4,159,364</u>	<u>4,572,245</u>

	RESIDENTIAL - AUTOMATED			
PERSONAL SERVICES	<u>731,907</u>	<u>925,632</u>	<u>650,859</u>	<u>970,190</u>

INTER-CITY SERVICES				
Rental - Fleet Management	785,070	663,826	732,822	625,273
Gasoline - Fleet Management	228,106	248,055	175,917	261,750
Maintenance - Fleet Management	<u>600,159</u>	<u>293,899</u>	<u>461,821</u>	<u>304,662</u>
	<u>1,613,335</u>	<u>1,205,780</u>	<u>1,370,560</u>	<u>1,191,685</u>

ALL OTHER O&M				
Solid Waste Disposal Charges	<u>987,571</u>	<u>992,505</u>	<u>959,245</u>	<u>1,472,476</u>
	<u>987,571</u>	<u>992,505</u>	<u>959,245</u>	<u>1,472,476</u>
SUB-TOTAL	<u>3,332,812</u>	<u>3,123,917</u>	<u>2,980,664</u>	<u>3,634,351</u>

SOLID WASTE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
COMMERCIAL				
PERSONAL SERVICES	742,839	1,017,978	907,617	974,969
INSURANCE				
Insurance - Fire	8,856			
	8,856			
INTER-CITY SERVICES				
Rental - Fleet Management	785,752	635,930	599,262	560,442
Gasoline - Fleet Management	285,502	314,155	275,898	331,501
Maintenance - Fleet Management	859,514	509,895	739,164	528,643
	1,930,769	1,459,980	1,614,324	1,420,586
ALL OTHER O&M				
Contractual Services	101,354	122,400	122,400	122,400
Professional Services	74,934			
Leases	189,200	206,400	206,400	
Solid Waste Disposal Charges	1,481,421	1,714,700	1,544,974	1,975,716
Equipment - Noncapital	251,654	219,300	219,300	189,000
	2,098,564	2,262,800	2,093,074	2,287,116
SUB-TOTAL	4,781,028	4,740,758	4,615,015	4,682,671
ROLL-OFF				
PERSONAL SERVICES	298,742	367,833	266,041	401,302
INTER-CITY SERVICES				
Rental - Fleet Management	143,790	81,310	118,257	78,906
Gasoline - Fleet Management	99,945	97,768	86,669	103,167
Maintenance - Fleet Management	188,082	134,661	177,890	139,587
	431,818	313,739	382,816	321,660
ALL OTHER O&M				
Contractual Services	8,716	53,544	55,044	39,536
Leases	11,328	11,853	10,353	
Solid Waste Disposal Charges	449,266	691,122	612,928	917,663
Leases Expense Clearing	(11,328)			
Equipment - Noncapital	46,340			
Uniforms		550		
	504,322	757,069	678,325	957,199
CAPITAL EQUIPMENT				
Equipment - Capital	50,424	142,800	142,800	120,000
	50,424	142,800	142,800	120,000
SUB-TOTAL	1,285,306	1,581,441	1,469,982	1,800,161

SOLID WASTE

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	121,433	122,795	122,795	124,263
Capital Improvement Revenue and Refunding Bonds, Series 2025A		262,900	262,899	1,601,250
Operations	522			
	121,955	385,695	385,694	1,725,513
SPECIAL PROJECTS				
Emergency Manager	2,268	4,540	4,540	4,955
Solid Waste Renovation, Demo & Addition		214,200	214,200	214,200
GPS Units and Access Charges	3,643	169,000	169,000	179,000
Environmental Code Enforcement Officer	16,155	29,274	29,274	23,061
Cart Replacement	122,827	172,093	172,093	172,100
Solid Waste/Lakes - 305 Eastside Property		10,000	10,000	10,000
Solid Waste Transfer Station	348,746	277,238	277,238	277,238
GPS Units and Access Charges		10,000	10,000	
	493,639	886,345	886,345	880,554
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	1,710,418	1,750,750	1,750,750	1,785,643
Transfer To Fleet Mgmt Reserve	659,734	416,664	416,664	
Transfer To Information Technology	46,098	46,098	46,098	
	2,416,250	2,213,512	2,213,512	1,785,643
GRAND TOTAL	22,095,498	22,609,112	21,769,391	24,523,623



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REVENUE AND EXPENDITURE SUMMARY

WASTEWATER UTILITY OPERATING FUND

	FY 24	FY 25	FY 25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	5,406,539	6,278,349	5,945,857	6,469,934
Fringe Benefits	3,082,956	2,148,839	1,712,440	2,341,454
Total Personnel	<u>8,489,494</u>	<u>8,427,188</u>	<u>7,658,297</u>	<u>8,811,388</u>
Non-Personnel				
Utilities	2,166,684	2,102,487	2,481,779	2,566,100
Professional and Contractual	671,841	1,165,741	1,220,113	865,859
Insurance and Fixed Charges	744,286	966,210	785,133	899,820
Internal Service Charges	5,507,240	6,554,640	6,358,675	7,646,516
All Other Operations & Maintenance	2,995,263	3,626,892	3,016,175	3,452,285
Debt Service	4,864,335	4,993,418	5,045,502	4,581,637
Capital Outlay	8,503	343,976	550,354	613,354
Maintenance Projects	2,991,458	3,817,144	3,652,308	3,422,695
Total Non-Personnel	<u>19,949,609</u>	<u>23,570,508</u>	<u>23,110,039</u>	<u>24,048,266</u>
Total Expenditures	<u>28,439,104</u>	<u>31,997,696</u>	<u>30,768,336</u>	<u>32,859,654</u>
Transfers				
Cost Allocations and Recoveries	(47,777)	(12,633)	(40,000)	
Transfers Out	22,868,338	25,975,112	25,474,452	15,758,152
Net Transfers	<u>(22,820,561)</u>	<u>(25,962,479)</u>	<u>(25,434,452)</u>	<u>(15,758,152)</u>
Revenue Sources				
Charges for Services	42,366,688	43,417,259	44,070,053	45,584,209
Interest Income	3,497,226	750,000	904,507	800,000
All Other Revenue	5,466,944	4,161	9,726	10,000
Total Revenue	<u>51,330,858</u>	<u>44,171,420</u>	<u>44,984,286</u>	<u>46,394,209</u>
Funding to be Provided	<u>(71,193)</u>	<u>13,788,755</u>	<u>11,218,502</u>	<u>2,223,597</u>

**WASTEWATER UTILITY
OPERATING FUND**[illegible]

WASTEWATER UTILITY OPERATING FUND

	FY 24	FY 25	FY 25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
	MISCELLANEOUS REVENUES			
OTHER				
MSBU Assessment - Skyview SRL Debt Service	142,959			
	142,959			
CONTRIBUTIONS & DONATIONS				
Contribution from Developers - Pump Stations	2,154,682			
Contribution from Developers - Sewer Lines	3,139,724			
	5,294,405			
INVESTMENT INCOME				
Interest on Pooled Investments	1,337,704	750,000	904,507	800,000
Interest on Deposits	(23,622)			
Market Value Restatement	2,183,144			
	3,497,226	750,000	904,507	800,000
TOTAL MISCELLANEOUS REVENUE	8,934,590	750,000	904,507	800,000
SUB-TOTAL	51,330,858	44,171,420	44,984,286	46,394,209
PRIOR YEAR SURPLUS	(71,193)	13,788,755	11,218,502	2,223,597
TOTAL REVENUES	51,259,664	57,960,175	56,202,788	48,617,806

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES	605,608	24,343	20,102	18,553
INSURANCE				
Insurance - Position Bond	143	151	142	173
Self-Insurance Services	223,729	239,386	239,386	327,355
Insurance - Excess Liability (Auto, General)	33,025	36,328	37,933	55,193
	256,897	275,865	277,461	382,721
INTER-CITY SERVICES				
Purchasing & Stores Service	159,630	146,570	146,570	179,318
General Fund Services	1,096,939	1,179,697	1,179,697	1,237,467
Utility Billing Service	460,988	584,396	554,153	1,347,948
Allocation Shared Cost - Water Utilities	582,692	745,375	745,375	868,486
Intra-Departmental Charges - Training Ctr	5,374	5,275	5,275	5,592
Intra-Departmental Charges - IT Operations - GIS	307,865	358,548	358,548	245,851
Intra-Departmental Charges - IT Operations - Application Dev	512,254	483,342	483,342	711,414
	3,125,742	3,503,203	3,472,960	4,596,076
ALL OTHER O&M				
Contractual Services	31,329	110,587	24,358	24,358
Banking Service	1,567	3,962	2,182	2,382
Annual Audit	14,120	12,430	12,430	14,605
Telephone Communications	485	528	528	536
All Other Sundry Charges		984	10	
Ad Valorem Taxes	910			
Licenses & Permits	500	3,379	2,580	1,072
Bad Debt Expense	49,868	84,895	65,000	65,000
All Other Materials & Supplies	1,055,808		(1,057,180)	
Material		37	37	
	1,154,586	216,802	(950,055)	107,953

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Emergency Manager	3,506	6,911	6,911	7,544
Wastewater Impact Fee Study	5,708	115	115	
Safety Incentive Prgm	3,599	4,251	3,921	3,980
Rates & Fees Study	20,810	42,134	42,134	27,000
Annual Bond Holders Report	21,900	21,300	22,300	22,635
	55,522	74,711	75,381	61,159
SUB-TOTAL	5,198,355	4,094,924	2,895,849	5,166,462

ENGINEERING

ALLOCATIONS

Allocation Shared Cost - Water Utilities	587,938	834,803	700,000	925,971
	587,938	834,803	700,000	925,971

SPECIAL PROJECTS

SUB-TOTAL	587,938	844,803	710,000	925,971

GLENDALE TREATMENT PLANT

PERSONAL SERVICES	1,691,378	2,003,053	1,656,601	1,966,361

INSURANCE

Insurance - Fire	479,328	681,831	499,609	504,211
Insurance Consultant	8,062	8,514	8,063	12,888
	487,390	690,345	507,672	517,099

UTILITIES

Water Service	28,052	28,608	31,584	32,216
Stormwater Service	6,556	6,884	6,556	6,884
Electric Service	862,231	829,472	1,002,819	1,034,408
Solid Waste Service	28,850	27,375	41,426	47,640
Solid Waste Service - Recycling	510	510	510	918
	926,199	892,849	1,082,895	1,122,066

INTER-CITY SERVICES

Rental - Fleet Management	11,004	40,018	36,260	34,120
Gasoline - Fleet Management	3,606	25,826	2,852	27,252
Maintenance - Fleet Management	6,327	11,684	8,641	12,084
Other City Department Charges		8,400		
Intra-Departmental Charges - PC & Network Support	18,417	19,753	17,459	20,652
Intra-Departmental Charges - Telephone	7,830	8,245	8,245	10,875
Intra-Departmental Charges - Radios	9,039	9,327	9,327	8,385
Intra-Departmental Charges - Facilities	72,913	68,905	68,905	70,489
Intra-Departmental Charges - Janitorial	57,767	60,587	60,587	55,024

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Intra-Departmental Charges - IT Operations - Network Support	18,168	21,369	21,370	22,919
Intra-Departmental Charges - IT Operations - IT Security	5,795	7,908	7,680	8,697
	210,866	282,022	241,326	270,497
ALL OTHER O&M				
Contractual Services	127,674	180,130	173,369	170,750
Advertising		800	300	304
Sludge Disposal	219,998	421,869	412,291	151,677
Rentals	10,296	50,300	50,464	20,604
Maintenance Of Facilities	16,022	11,100	1,190	20,300
Repair Of Equipment	168,024	184,189	59,364	129,175
Postage & Mailing	700	200	200	200
Subscription & Membership	138	500	500	500
Telephone Communications	1,804	1,500	1,500	1,500
Travel	402	3,000	3,000	3,000
Training	14,901	21,575	874	22,914
All Other Sundry Charges		1,400	400	400
Software License & Maintenance		2,500	2,500	2,500
Licenses & Permits	9,440	20,000	20,000	20,053
Auto/Heavy Equipment Fuel	56,277	40,600	8,112	41,209
Tariff - Tax on Imports		308		
Office Supplies	1,312	1,778	3,237	3,300
All Other Materials & Supplies	12,489	3,000	3,883	3,045
Uniforms	4,683	4,230	4,800	3,000
Chemicals		2,030	2,030	2,060
Tools & Implements	2,740	3,665	820	4,000
Laboratory Supplies	21,322	15,225	29,268	15,453
Material	23,860	11,000	17,954	18,000
Chemicals - Effluent Disinfection	603,122	773,727	564,631	773,349
Chemicals - Odor - Corrosion Control	233,029	340,127	201,775	263,900
Chemicals - Sludge Thickening	48,906	109,550	78,250	94,961
Chemicals - Sludge Bacterial Control		4,000	4,000	4,060
Meal Allowance	1,764	996	868	868
	1,578,903	2,209,299	1,645,580	1,771,082

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Roof Repair	24,000			
Gas Detection Equipment	24,437			
NPDES Permit Renewal		47,850	47,850	
Maintenance General Support	684,619	724,363	798,903	709,205
Glendale Sludge Dewatering	538,525	1,029,580	860,508	852,110
Glendale Aeration Tank Cleaning		100,000	101,500	101,500
Glendale Digester #1 Cleaning		24,352	24,717	24,717
Cleaning of Sludge Holding Tanks	236,766			
Biosolids Equipment Failure-Hauling		55,354	223,354	223,354
	1,508,346	1,981,499	2,056,832	1,910,886
SUB-TOTAL	6,403,083	8,059,067	7,190,906	7,557,991
NORTHSIDE TREATMENT PLANT				
PERSONAL SERVICES	1,019,718	1,128,760	1,013,066	1,110,234
UTILITIES				
Water Service	17,419	15,966	25,347	25,854
Stormwater Service	1,997	2,097	1,997	2,097
Electric Service	422,437	409,497	483,321	498,546
Solid Waste Service	5,184	9,908	9,578	11,015
	447,037	437,468	520,243	537,512
INTER-CITY SERVICES				
Rental - Fleet Management	15,168	20,697	21,585	31,904
Gasoline - Fleet Management	12,121	12,973	2,723	13,689
Maintenance - Fleet Management	7,518	7,584	4,243	7,840
Other City Department Charges		830		
Intra-Departmental Charges - PC & Network Support	4,041	4,220	4,200	4,431
Intra-Departmental Charges - Telephone	3,614	3,806	3,806	5,075
Intra-Departmental Charges - Radios	1,808	1,865	1,865	1,677
Intra-Departmental Charges - Facilities	12,444	11,760	11,760	12,030
Intra-Departmental Charges - Janitorial	8,617	9,038	9,038	8,208
Intra-Departmental Charges - IT Operations - Network Support	4,822	6,000	6,000	6,415
Intra-Departmental Charges - IT Operations - IT Security	1,717	2,433	2,433	2,676
	71,870	81,206	67,653	93,945

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	23,298	80,600	74,107	75,000
Sludge Disposal		67,418	197,418	125,567
Rentals	114,498	45,675	45,675	46,360
Repair Of Equipment	15,100	36,476	81,200	82,418
Telephone Communications	772	1,523	686	1,500
Training	455	7,105	7,105	7,212
Licenses & Permits	7,114	8,895	11,009	11,174
Auto/Heavy Equipment Fuel		198	200	200
Tariff - Tax on Imports		2,114		
Office Supplies	266	1,259	2,237	2,300
All Other Materials & Supplies	2,929	3,045	1,555	2,000
Uniforms	2,360	1,726	1,600	1,752
Cleaning & Janitor Supply		203	200	200
Chemicals		508	500	500
Tools & Implements	80	1,523	962	1,000
Laboratory Supplies	18,270	22,961	12,557	24,808
Material	3,365	4,060	2,095	4,121
Chemicals - Effluent Disinfection	175,470	210,000	143,551	213,150
Chemicals - Odor - Corrosion Control	4,774	13,826	3,528	10,000
Chemicals - Sludge Thickening	87,768	59,375	60,000	60,000
Meal Allowance	315	250	250	250
	<u>456,834</u>	<u>568,740</u>	<u>646,435</u>	<u>669,512</u>
SPECIAL PROJECTS				
Maintenance General Support	234,490	358,127	255,176	286,158
Northside Basin Cleaning	36,564	138,436	76,125	76,125
Northside Phase 2 Tank Repair	15,750	34,003	34,000	
	<u>286,804</u>	<u>530,566</u>	<u>365,301</u>	<u>362,283</u>
SUB-TOTAL	<u>2,282,262</u>	<u>2,746,740</u>	<u>2,612,698</u>	<u>2,773,486</u>

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
WESTSIDE TREATMENT PLANT				
UTILITIES				
Water Service	36,928	38,076	43,560	44,431
Electric Service	404,231	398,104	426,469	439,903
Solid Waste Service	1,637	1,637	1,637	1,883
	<u>442,795</u>	<u>437,817</u>	<u>471,666</u>	<u>486,217</u>
INTER-CITY SERVICES				
Rental - Fleet Management	13,836	13,143	13,351	9,017
Gasoline - Fleet Management	15,180	22,355	14,104	23,589
Maintenance - Fleet Management	3,204	4,532	4,080	4,684
Intra-Departmental Charges - PC & Network Support	3,220	3,466	2,844	3,531
Intra-Departmental Charges - Telephone	1,807	1,903	1,903	2,175
Intra-Departmental Charges - IT Operations - Network Support	2,684	3,288	3,288	3,526
Intra-Departmental Charges - IT Operations - IT Security	858	1,217	1,217	1,338
	<u>40,790</u>	<u>49,904</u>	<u>40,787</u>	<u>47,860</u>
ALL OTHER O&M				
Contractual Services	19,953	31,688	17,878	33,292
All Other Materials & Supplies		203	200	206
Chemicals		1,112	1,112	
Material	214	508	508	516
	<u>20,167</u>	<u>33,511</u>	<u>19,698</u>	<u>34,014</u>
SPECIAL PROJECTS				
Maintenance General Support	76,592	79,877	38,104	70,571
	<u>76,592</u>	<u>79,877</u>	<u>38,104</u>	<u>70,571</u>
SUB-TOTAL	<u>580,345</u>	<u>601,109</u>	<u>570,255</u>	<u>638,662</u>

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
PRETREATMENT PROGRAM				
PERSONAL SERVICES	140,519	194,625	203,256	223,864
INTER-CITY SERVICES				
Rental - Fleet Management	1,374	28,466	33,281	33,797
Gasoline - Fleet Management	7,294	7,983	7,165	10,898
Maintenance - Fleet Management	5,886	7,817	13,946	10,456
Intra-Departmental Charges - PC & Network Support	6,777	7,339	8,168	8,824
Intra-Departmental Charges - Telephone	1,807	1,903	1,903	2,900
Intra-Departmental Charges - Radios	3,616	3,731	3,731	3,354
Intra-Departmental Charges - IT Operations - Network Support	5,480	6,575	8,219	8,815
Intra-Departmental Charges - IT Operations - IT Security	1,753	2,433	3,041	3,345
	33,987	66,247	79,454	82,389
ALL OTHER O&M				
Contractual Services	11,624	14,000	14,210	26,000
Advertising	78	200	200	200
Repair Of Equipment		1,000	1,000	1,000
Subscription & Membership		100	100	100
Telephone Communications	1,838	1,800	1,800	1,800
Travel	1,467	617	617	
Training	1,330	3,383	4,000	4,000
Office Supplies	957	400	500	400
Equipment - Noncapital	2,605	3,000	3,045	3,000
All Other Materials & Supplies	79			
Uniforms	2,148	1,800	1,800	1,800
Tools & Implements	193	1,000	1,000	1,000
Material	8,678	2,500	2,500	2,500
	30,996	29,800	30,772	41,800
SPECIAL PROJECTS				
Reimbursable Sampling Analysis	19,546	17,990	25,799	4,935
Maintenance General Support	1,702	9,750	7,217	8,243
	21,248	27,740	33,016	13,178
SUB-TOTAL	226,751	318,412	346,498	361,231

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
WETLANDS MANAGEMENT				
PERSONAL SERVICES	567,248	680,865	573,079	675,246
UTILITIES				
Water Service	381	435	360	367
Electric Service - TECO	11,391	10,302	13,693	15,000
	11,772	10,737	14,053	15,367
INTER-CITY SERVICES				
Rental - Fleet Management	101,793	139,272	135,569	111,222
Gasoline - Fleet Management	8,618	15,291	11,266	17,579
Maintenance - Fleet Management	64,441	37,747	21,524	35,925
Intra-Departmental Charges - PC & Network Support	13,043	13,805	13,069	17,639
Intra-Departmental Charges - Telephone	3,614	3,806	3,806	4,350
Intra-Departmental Charges - Radios	3,013	3,109	3,109	2,795
Intra-Departmental Charges - IT Operations - Network Support	12,191	14,794	14,795	17,087
Intra-Departmental Charges - IT Operations - IT Security	3,899	5,475	5,475	6,021
	210,612	233,299	208,613	212,618
ALL OTHER O&M				
Contractual Services	54,921	37,728	37,728	38,294
Rentals	402	3,183	783	10,000
Maintenance Of Facilities	2,937	1,946	4,446	4,513
Repair Of Equipment	3,676	5,151	5,151	5,228
Subscription & Membership	195	305	305	310
Telephone Communications	1,454	1,340	1,340	1,360
Travel	1,713	516	516	524
Training	993	2,679	2,679	2,719
All Other Sundry Charges	97	102	102	104
Software License & Maintenance		248	248	252
Licenses & Permits	83	150	150	152
Auto/Heavy Equipment Fuel	8,153	7,075	5,075	5,151
Office Supplies	338	732	732	743
Equipment - Noncapital	9,084	1,933	4,333	4,398
All Other Materials & Supplies	2,447	4,706	4,706	4,777
Uniforms	1,433	2,182	2,182	2,215
Construction Material	455	516	516	524
Chemicals	3,595	8,120	8,120	8,242
Tools & Implements	1,356	2,256	2,256	2,290
Laboratory Supplies	7,812	5,651	5,151	5,228
Material	2,170	3,450	3,450	3,502
	103,312	89,969	89,969	100,526

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Wetlands Environmental Outreach Program	3,463	3,553	4,253	3,606
Summer College Intern	817	5,380	7,263	
Mowing Services - Reimbursable	34,267	2,054	(2,044)	1,522
Maintenance General Support	24,343	58,567	57,301	58,463
	<u>62,890</u>	<u>69,554</u>	<u>66,773</u>	<u>63,591</u>
SUB-TOTAL	<u>955,835</u>	<u>1,084,424</u>	<u>952,487</u>	<u>1,067,348</u>
LABORATORY ANALYSIS				
PERSONAL SERVICES	<u>405,606</u>	<u>482,098</u>	<u>450,812</u>	<u>499,727</u>
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	7,231	7,897	7,320	8,631
Intra-Departmental Charges - Telephone	1,807	1,903	1,903	2,175
Intra-Departmental Charges - IT Operations - Network Support	6,710	8,219	8,219	8,815
Intra-Departmental Charges - IT Operations - IT Security	2,146	3,042	2,737	3,345
	<u>17,894</u>	<u>21,061</u>	<u>20,179</u>	<u>22,966</u>
ALL OTHER O&M				
Contractual Services	24,340	42,139	42,000	42,873
Rentals	623	1,320	1,320	1,000
Repair Of Equipment		5,560	9,560	6,120
Travel	149			1,500
Training	1,275	3,112	3,112	1,659
Office Supplies	499	529	529	537
Equipment - Noncapital		2,112	2,112	2,144
All Other Materials & Supplies			20	
Uniforms	728	800	800	812
Laboratory Supplies	93,745	82,358	82,358	84,933
Material	8,235	14,560	10,560	13,301
	<u>129,595</u>	<u>152,490</u>	<u>152,371</u>	<u>154,879</u>
SPECIAL PROJECTS				
Equipment	<u>8,503</u>			
	<u>8,503</u>			
SUB-TOTAL	<u>561,598</u>	<u>655,649</u>	<u>623,362</u>	<u>677,572</u>

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
	MAINTENANCE SUPPORT			
PERSONAL SERVICES	174,042	362,051	275,979	250,013
INTER-CITY SERVICES				
Rental - Fleet Management	22,063	46,704	48,494	69,984
Gasoline - Fleet Management	25,317	24,361	30,395	48,365
Maintenance - Fleet Management	57,935	24,578	47,146	47,874
Intra-Departmental Charges - PC & Network Support	18,217	19,066	17,280	20,252
Intra-Departmental Charges - Telephone	1,205	1,269	1,269	1,450
Intra-Departmental Charges - IT Operations - Network Support	14,763	18,082	18,083	19,393
Intra-Departmental Charges - IT Operations - IT Security	4,722	6,692	6,691	7,359
	144,221	140,752	169,358	214,677
ALL OTHER O&M				
Contractual Services	11,076	13,000	13,000	13,195
Contract Labor			2,500	2,500
Rentals	465	2,000	2,000	2,000
Repair Of Equipment	263	2,000	2,000	1,500
Telephone Communications	3,485	5,000	3,000	5,000
Training	40	1,000	5,000	5,000
All Other Sundry Charges	200			
Licenses & Permits		300	300	305
Office Supplies	380	500	500	500
Equipment - Noncapital	791	500	500	500
All Other Materials & Supplies	95	200	300	200
Uniforms	14,144	19,000	19,285	19,000
Tools & Implements	3,876	14,000	8,500	8,000
Material	9,634	8,000	8,000	7,000
	44,449	65,500	64,885	64,700
SUB-TOTAL	362,712	568,303	510,222	529,390

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
PERSONAL SERVICES				
	886,424	971,451	1,038,715	1,037,076
INTER-CITY SERVICES				
Rental - Fleet Management	14,640	23,796	39,516	14,818
Gasoline - Fleet Management	740	1,449	4,004	1,528
Maintenance - Fleet Management	4,998	7,702	9,683	7,954
Fleet Mgmt Charges Recoveries				(5,000)
Intra-Departmental Charges - PC & Network Support	24,656	24,899	24,238	27,106
Intra-Departmental Charges - Telephone	10,239	9,514	9,514	10,150
Intra-Departmental Charges - Radios	4,218	4,353	4,353	3,913
Intra-Departmental Charges - IT Operations - Network Support	23,798	29,506	29,508	31,586
Intra-Departmental Charges - IT Operations - IT Security	8,120	11,558	11,557	12,711
	91,408	112,777	132,373	104,766
ALL OTHER O&M				
Contractual Services	15,785	37,935	38,504	38,504
Repair Of Equipment	1,001	2,000	1,500	2,000
Postage & Mailing	24		1,000	1,000
Subscription & Membership		400	400	400
Telephone Communications	3,334	3,600	3,300	3,600
Training		2,200	2,200	2,200
All Other Sundry Charges	1,823	1,200	1,300	1,200
Software License & Maintenance		2,800	2,800	2,842
Office Supplies	4,414	4,800	4,800	3,800
Equipment - Noncapital		1,500	1,500	1,500
All Other Materials & Supplies		200	100	100
Uniforms	1,885	1,200	1,200	1,200
Material	1,559	6,000	2,000	2,000
	29,824	63,835	60,604	60,346
SPECIAL PROJECTS				
Hepatitis Vaccination Program		3,000	3,000	3,000
Maintenance General Support	11,182	7,250	7,700	7,923
	11,182	10,250	10,700	10,923
SUB-TOTAL	1,018,838	1,158,313	1,242,392	1,213,111

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SEWAGE PUMPING STATIONS				
PERSONAL SERVICES	558,959	718,286	706,216	913,842
UTILITIES				
Water Service	26,115	26,225	31,433	32,062
Electric Service	312,765	297,391	361,489	372,876
	338,880	323,616	392,922	404,938
INTER-CITY SERVICES				
Rental - Fleet Management	43,212	307,659	263,522	143,376
Gasoline - Fleet Management	25,061	52,645	24,136	53,152
Maintenance - Fleet Management	61,588	50,463	60,768	48,623
Intra-Departmental Charges - PC & Network Support	9,016	12,983	9,089	10,214
Intra-Departmental Charges - Radios	10,244	10,570	10,570	9,503
Intra-Departmental Charges - IT Operations - Network Support	6,710	8,219	8,219	12,923
Intra-Departmental Charges - IT Operations - IT Security	2,146	3,042	3,041	3,345
	157,977	445,581	379,345	281,136
ALL OTHER O&M				
Contractual Services	35,889	51,200	31,668	31,668
Utility Service-Polk County	213	240	240	240
Rentals	273	1,000	600	500
Maintenance Of Facilities		1,000	1,500	1,500
Repair Of Equipment	223,467	326,629	340,000	290,000
Telephone Communications	2,218	3,000	3,000	3,000
Training		2,000	2,000	2,000
Licenses & Permits		200	200	200
Auto/Heavy Equipment Fuel	12,706	29,000	21,000	21,315
Tariff - Tax on Imports		5,000		
Office Supplies	318	400	400	400
Equipment - Noncapital	134	7,300	7,300	19,110
All Other Materials & Supplies	417	1,500	1,500	1,523
Uniforms	6,626	8,900	9,034	9,784
Construction Material	748			
Chemicals	401,810	424,060	433,466	433,000
Tools & Implements	638	16,500	16,500	6,750
Material	58,808	60,000	60,900	60,900
Meal Allowance	835	500	500	500
	745,100	938,429	929,808	882,390

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Master Pump Station Rebuilds		63,000	63,000	63,945
Maintenance General Support	506,086	479,245	564,767	521,764
Lift Station Generator Maintenance	406,944	433,500	429,868	398,860
Pump Station Grinder Repairs	39,623	4,000	4,000	4,000
Other Dept Owned Lift Stations	695	500	372	73
	953,347	980,245	1,062,007	988,642
SUB-TOTAL	2,754,262	3,406,157	3,470,298	3,470,948

SEWER LINE MAINTENANCE

PERSONAL SERVICES	2,167,712	1,415,744	1,434,560	1,734,731

INTER-CITY SERVICES

Rental - Fleet Management	311,004	284,211	351,659	321,927
Gasoline - Fleet Management	68,583	84,018	69,180	91,218
Maintenance - Fleet Management	128,386	123,800	140,612	131,908
Other City Department Charges		41,200		
Intra-Departmental Charges - PC & Network Support	14,966	16,282	15,563	16,649
Intra-Departmental Charges - Telephone	602	634	634	725
Intra-Departmental Charges - Radios	10,847	11,192	11,192	10,062
Intra-Departmental Charges - IT Operations - Network Support	12,079	14,794	14,795	15,867
Intra-Departmental Charges - IT Operations - IT Security	3,863	5,475	5,475	6,021
	550,330	581,606	609,110	594,377

ALL OTHER O&M

Contractual Services	79,293	48,800	95,000	45,000
Contract Labor			20,000	28,420
Rentals	3,560	4,600	4,600	4,600
Repair Of Equipment	1,910	6,000	7,000	6,090
Telephone Communications	5,894	7,000	6,000	7,105
Training	495	3,000	3,000	3,000
All Other Sundry Charges	100	500	500	500
Licenses & Permits	122	200	200	200
Solid Waste Disposal Charges	13,153	27,000	20,000	20,000
Auto/Heavy Equipment Fuel	229	233	202	247
Office Supplies	623	508	500	400
Equipment - Noncapital	52	1,000	1,000	1,015
All Other Materials & Supplies	271	600	600	102
Uniforms	9,431	15,000	15,000	15,225
Construction Material	8,291	9,000	13,370	4,060
Chemicals		5,000	5,000	5,000
Tools & Implements	2,931	5,000	5,000	5,000
Material	242,661	226,633	233,000	230,000

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Meal Allowance	1,402	1,200	1,200	1,200
Recoveries-From Outside City	(47,777)	(12,633)	(40,000)	
	322,642	348,641	391,172	377,164

SPECIAL PROJECTS

Utility Relocation Engineering & Surveying			40,000	40,000
Root Treatment Of Sewer System		50,000	50,000	50,000
Manhole Adjustments	158	34,250	43,250	43,000
System Maintenance & Repairs - Reimbursable		3,050	2,850	2,900
Maintenance General Support	13,123	19,695	20,952	18,538
City Support	2,245	11,061	10,496	10,378
	15,526	118,056	167,548	164,816
SUB-TOTAL	3,056,209	2,464,047	2,602,390	2,871,088

WASTEWATER TREATMENT OPERATIONS SUPPORT

PERSONAL SERVICES	272,282	445,912	285,911	381,741

INTER-CITY SERVICES

Rental - Fleet Management	89,536	68,339	71,248	63,271
Gasoline - Fleet Management	64,080	68,747	49,076	72,544
Maintenance - Fleet Management	102,796	56,738	111,411	58,721
Intra-Departmental Charges - PC & Network Support	3,047	3,228	1,782	1,711
Intra-Departmental Charges - Radios	603	622	622	559
Intra-Departmental Charges - IT Operations - Network Support	2,684	3,288	2,466	1,763
Intra-Departmental Charges - IT Operations - IT Security	858	1,217	912	669
	263,604	202,179	237,517	199,238

ALL OTHER O&M

Contractual Services	682	1,015	730	1,030
Maintenance Of Facilities		3,060	3,060	3,106
Repair Of Equipment	1,354	9,135	8,002	9,272
Telephone Communications	456		342	
Training	634	2,030	1,193	2,060
All Other Sundry Charges	8,960	12,180	6,394	12,363
Licenses & Permits	127	1,015	1,015	1,030
Auto/Heavy Equipment Fuel	181		29	
Office Supplies	176		41	
Equipment - Noncapital		1,015	1,015	1,030
All Other Materials & Supplies	481	1,211	711	722
Uniforms	1,463	2,015	2,971	2,045
Chemicals	291	500		
Tools & Implements	666	5,583	1,080	1,500
Material	16,822	14,225	21,286	19,620
	32,294	52,984	47,869	53,778

WASTEWATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SUB-TOTAL	568,180	701,075	571,297	634,757
NON-DEPARTMENTAL				
OTHER OPERATING				
Increase/Decrease In Inventory	(1,080,319)		1,057,180	
Contingency		288,622	327,000	390,000
Loss On Disposal of Fixed Assets	50,941			
	(1,029,377)	288,622	1,384,180	390,000
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	4,995,743	5,106,912	5,106,252	5,208,152
Transfer To Wastewater R&R	17,869,742	20,868,200	20,368,200	10,550,000
Transfer To Information Technology	2,853			
	22,868,338	25,975,112	25,474,452	15,758,152
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	230,876	233,468	233,468	236,258
Skyview Wastewater Upgrades	141,550	78,429	142,959	78,429
FDEP West LkInd Wasteload Reduction Facility FY04	1,213,633	1,220,620	1,220,620	1,220,620
FDEP Glendale Class A Sludge Stabilization	711,721	712,283	712,283	712,283
English Oaks Accommodations (E.O. 1)	179,976	180,101	180,101	180,101
FDEP Chlorine Contact Chamber	37,268	37,388	27,388	37,388
SW Area-Booster Pump & Airpark Upgrade(E.O. 2)	542,814	547,926	547,926	547,926
Energy Efficiencies / Digestion System Improvements (SRL)	602,079	602,138	602,138	602,138
Glendale Aeration System Upgrades (Trane project)	409,118	409,680	409,680	
English Oaks Phase III - Design	47,118	47,174	47,174	47,174
English Oaks Phase III - Construction	748,181	748,238	748,238	748,238
Glendale Effluent Pump Station - Design		56,434	53,988	51,543
English Oaks Phase IV - Construction		119,539	119,539	119,539
	4,864,335	4,993,418	5,045,502	4,581,637
GRAND TOTAL	51,259,664	57,960,175	56,202,788	48,617,806

REVENUE AND EXPENDITURE SUMMARY

WATER UTILITY OPERATING FUND

	FY 24	FY 25	FY 25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Personnel				
Salaries and Wages	5,572,255	7,189,643	4,409,833	7,724,211
Fringe Benefits	3,137,114	2,472,206	923,468	2,227,815
Total Personnel	<u>8,709,369</u>	<u>9,661,849</u>	<u>5,333,301</u>	<u>9,952,026</u>
Non-Personnel				
Utilities	1,340,701	1,349,359	1,356,671	1,402,748
Professional and Contractual	164,623	400,295	396,427	401,412
Insurance and Fixed Charges	557,722	648,119	647,381	890,037
Fuel and Purchased Power	16,871	36,164	42,500	42,500
Internal Service Charges	4,693,463	5,338,828	4,993,155	5,944,331
All Other Operations & Maintenance	3,084,151	3,244,649	3,312,498	3,399,257
Debt Service	5,569,328	9,935,321	9,935,321	4,805,498
Capital Outlay		63,840	48,241	48,812
Maintenance Projects	7,315,049	8,633,729	8,599,674	9,075,271
Total Non-Personnel	<u>22,741,907</u>	<u>29,650,304</u>	<u>29,331,868</u>	<u>26,009,866</u>
Total Expenditures	<u>31,451,276</u>	<u>39,312,153</u>	<u>34,665,169</u>	<u>35,961,892</u>
Transfers				
Cost Allocations and Recoveries	(2,669,555)	(3,535,093)	(2,681,520)	(3,987,684)
Transfers In				
Transfers Out	12,762,384	18,945,087	14,128,937	10,213,527
Net Transfers	<u>(10,092,829)</u>	<u>(15,409,994)</u>	<u>(11,447,417)</u>	<u>(6,225,843)</u>
Revenue Sources				
Intergovernmental Revenues	104,242	99,085	99,085	
Charges for Services	43,115,946	42,379,664	42,036,528	43,009,856
Debt Proceeds		4,816,150		
Interest Income	1,538,992	500,000	1,162,850	800,000
All Other Revenue	7,369,583		547,056	
Total Revenue	<u>52,128,764</u>	<u>47,794,899</u>	<u>43,845,519</u>	<u>43,809,856</u>
Funding to be Provided	<u>(10,584,660)</u>	<u>6,927,248</u>	<u>2,267,067</u>	<u>(1,622,121)</u>

WATER UTILITY

	FY 24	FY 25	FY 25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS				
Federal Grant	104,242	99,085	99,085	
	104,242	99,085	99,085	
TOTAL INTERGOVERNMENTAL	104,242	99,085	99,085	
CHARGES FOR SERVICES				
MISC. CHARGES FOR SERVICES				
All Other Revenue	11,183		1,500	
	11,183		1,500	
OTHER CHARGES FOR SERVICES				
Water Sales	28,872,979	29,508,600	28,318,285	30,098,772
Water Sales-Commercial	7,985,341	7,405,200	8,434,875	7,553,304
Water Sales-Industrial	115,776	148,104	156,543	151,066
Water Sales-Sprinklers	2,840,832	2,558,160	2,566,784	2,609,323
Water Sales-Fire Hydrant-Flat Fee	23,226	19,972	21,489	20,371
Water Sales-Fire Protection	1,451,000	841,605	821,250	807,588
Water Utility Service - General Fund	863,490	863,940	842,569	881,219
Water Utility Service - Fleet Management	2,062	2,244	2,116	2,289
Water Utility Service - Purchasing & Stores	2,269	2,356	2,356	2,403
Water Utility Service - Parking Fund	13,492	11,220	14,584	11,444
Water Utility Service - RP Funding Center	58,231	44,880	36,360	45,778
Water Utility Service - Lakeland Linder International Airport	56,530	72,930	47,801	74,389
Water Utility Service - Solid Waste	10,772	6,732	11,949	6,867
Water Utility Service - Wastewater Fund	108,951	107,712	120,448	109,866
Water Utility Service - Water Operations	5,368	4,488	6,025	4,578
Water Utility Service - Electric Operations	172,450	154,836	161,415	157,933
Water Utility Service - Facilities Maintenance	1,657	931	1,256	950
Water Utility Service - Information Technology	1,076	1,301	1,214	1,327
Water Utility Service - Stormwater Utility Fund	30	34	31	35
Water Utility Service - Self Insurance Fund	221	108	171	110
Water Utility Service - CDBG	236	106	186	108
Water Utility Service - HOME	222	106		108
Water Utility Service - SHIP	176	106		108
Water Utility Service- Downtown CRA	284	303	294	309
Customer Late Charges	87,429	44,880	77,948	65,000
Connection Fees	286,270	347,820	257,146	250,000
Connection Fees-Delinquent Accounts	131,410	201,960	118,362	125,000
Water Utility Service-Dixieland CRA	135	149	140	152
Water Utility Service-Mid-town CRA	12,108	28,050	12,685	28,611
Water Utility Service - Building Inspection Fund	739	831	746	848
	43,104,764	42,379,664	42,035,028	43,009,856

WATER UTILITY

	FY 24	FY 25	FY 25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
TOTAL CHARGES FOR SERVICES	43,115,946	42,379,664	42,036,528	43,009,856
FINES AND FORFEITS				
Bad Check Charges	11,926		7,000	
Lawsuit Settlement Proceeds	3,150,659			
Penalties on Assessments	705			
TOTAL FINES AND FORFEITS	3,163,289		7,000	
MISCELLANEOUS REVENUES				
OTHER				
Scrap Sales	291		42,650	
Insurance Proceeds - Workers Comp Claims	3,969			
All Other Misc Revenue	22			
Refund of Prior Year Expenses	480		2,372	
Commissions	14,330		3,384	
	19,092		48,406	
SALES OF FIXED ASSETS				
Surplus Land Sales			491,650	
			491,650	
CONTRIBUTIONS & DONATIONS				
Contribution from Developers - Water Lines	4,187,202			
	4,187,202			
INVESTMENT INCOME				
Interest on Pooled Investments	1,174,141	500,000	1,162,850	800,000
Market Value Restatement	364,851			
	1,538,992	500,000	1,162,850	800,000
TOTAL MISCELLANEOUS REVENUE	5,745,286	500,000	1,702,906	800,000
PROCEEDS FROM THE ISSUANCE OF DEBT				
Proceeds Issuance of Long Term Debt		4,816,150		
TOTAL DEBT PROCEEDS		4,816,150		
SUB-TOTAL	52,128,764	47,794,899	43,845,519	43,809,856
PRIOR YEAR SURPLUS	(10,584,660)	6,927,248	2,267,067	(1,622,121)
TOTAL REVENUES	41,544,104	54,722,147	46,112,586	42,187,735

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
EXPENSES				
PERSONAL SERVICES				
	451,156	31,017	25,524	25,242
INSURANCE				
Insurance - Fire	208,329	296,342	296,342	523,403
Insurance - Position Bond	194	206	194	244
Self-Insurance Services	298,280	296,130	296,130	313,650
Insurance Consultant	12,962	13,688	12,962	9,550
Insurance - Excess Liability (Auto, General)	37,957	41,753	41,753	43,190
	557,722	648,119	647,381	890,037
INTER-CITY SERVICES				
Rental - Fleet Management	7,080	11,846	8,583	7,786
Gasoline - Fleet Management	672	660	1,557	697
Maintenance - Fleet Management	1,101	1,480	1,772	1,527
Purchasing & Stores Service	152,108	124,669	124,669	161,386
General Fund Services	1,220,166	1,311,569	1,311,569	1,384,137
Allocation Shared Cost - Water Utilities	712,179	911,015	911,015	1,061,484
Intra-Departmental Charges - Training Ctr	7,308	7,395	7,395	7,840
Intra-Departmental Charges - IT Operations - GIS	209,191	303,474	303,474	219,440
Intra-Departmental Charges - IT Operations - Application Dev	726,821	579,241	579,241	864,321
	3,036,626	3,251,349	3,249,275	3,708,618
ALL OTHER O&M				
Contractual Services		4,261	4,261	4,347
Banking Service	5,878	14,859	8,183	8,931
Advertising		7,659	92,720	94,574
Annual Audit	15,200	13,381	13,381	15,723
Utility Service-Polk County	9			
Postage & Mailing		300	125	
Travel		636	636	649
Training	20	2,653	2,653	2,706
All Other Sundry Charges	119	1,837	1,837	1,874
Licenses & Permits	13,075	15,919	15,919	16,237
Office Supplies	191	1,593	1,593	1,624
	34,491	63,098	141,308	146,665
SPECIAL PROJECTS				
CWA5193 Impact Fee Study	5,708	115	115	
MWA0902 Water Billing Services	1,279,979	1,622,632	1,538,615	2,395,690
MWA1131 Water Support - training / safety incentives	3,599	3,882	3,882	3,940
MWA1155 Bond Holders Report	21,900	15,530	15,530	15,763
Emergency Manager - Water Support	4,812	9,689	9,689	10,576
MWA1219 Water Conservation Program	15,289	25,371	26,876	43,231
MWA1305 Permitting Support			1,925	52,541
MWA1306 Rates & Fees Study	20,810	26,646	26,646	27,046
MWA1751 Water Building Maintenance Support	419,875	432,518	432,518	423,884

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Conservation Grants - Matching Funding	9,168	28,445	28,445	4,625
Polk Regional Water Co-Op (PRWC)	143,493	222,067	222,067	263,807
Water Conservation Partnerships		25,883		26,271
Community Engagement	9,727	10,302	10,868	10,508
Polk Regional Water Cooperative - Debt/Capital projects	685,654	513,295	513,295	554,914
Capital outlay		28,840	13,241	13,812
	<u>2,620,013</u>	<u>2,965,215</u>	<u>2,843,712</u>	<u>3,846,608</u>
SUB-TOTAL	<u>6,700,008</u>	<u>6,958,798</u>	<u>6,907,200</u>	<u>8,617,170</u>

ADMINISTRATION - SHARED

PERSONAL SERVICES	1,148,688	1,567,033	1,257,405	1,849,852

INTER-CITY SERVICES

Rental - Fleet Management	1,104	2,844	2,930	1,849
Gasoline - Fleet Management	656	690	613	728
Maintenance - Fleet Management	1,608	1,218	2,043	1,255
Intra-Departmental Charges - PC & Network Support	27,495	28,568	27,409	31,207
Intra-Departmental Charges - Telephone	7,228	7,611	7,611	8,700
Intra-Departmental Charges - Radios	603	622	622	559
Intra-Departmental Charges - IT New Equip O&M Charges		3,563		
Intra-Departmental Charges - IT Operations - Network Support	23,798	29,588	29,590	34,969
Intra-Departmental Charges - IT Operations - IT Security	<u>7,547</u>	<u>10,950</u>	<u>10,721</u>	<u>12,042</u>
	<u>70,039</u>	<u>85,654</u>	<u>81,539</u>	<u>91,309</u>

ALL OTHER O&M

Contractual Services		6,368	6,368	6,496
Legal Fees		101,549	101,549	108,147
Professional Services	25,185	27,206	27,206	2,694
Advertising		1,593	1,593	1,625
Contract Labor	1,783			
Printing & Photography		1,061	1,061	1,077
Postage & Mailing		1,061	1,061	1,077
Subscription & Membership	16,666	20,920	20,920	16,159
Telephone Communications	3,238	4,246	4,246	4,310
Travel	4,087	11,718	11,718	12,717
Training	1,024	8,491	8,491	8,618
All Other Sundry Charges	638	1,061	1,061	1,077
Software License & Maintenance		1,019	1,019	1,034
Licenses & Permits		150		
Office Supplies	372	4,246	4,246	4,310
Equipment - Noncapital	2,247	6,485	6,485	12,722
All Other Materials & Supplies	936	911	1,061	1,083
Uniforms	<u>313</u>	<u>412</u>	<u>412</u>	<u>418</u>
	<u>56,489</u>	<u>198,497</u>	<u>198,497</u>	<u>183,564</u>

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS				
Cost Allocated - Wastewater	(582,692)	(745,375)	(745,375)	(868,486)
Cost Allocated - Water	(712,179)	(911,015)	(911,015)	(1,061,484)
	(1,294,872)	(1,656,390)	(1,656,390)	(1,929,970)
SUB-TOTAL	(19,656)	194,794	(118,949)	194,755

	ENGINEERING - SHARED			
PERSONAL SERVICES	1,090,622	1,661,392	740,543	1,640,642

INTER-CITY SERVICES				
Rental - Fleet Management		67,492		38,705
Maintenance - Fleet Management	5	12		
Intra-Departmental Charges - PC & Network Support	40,297	43,464	46,454	55,695
Intra-Departmental Charges - Telephone	16,262	17,125	17,125	19,575
Intra-Departmental Charges - Radios	12,655	13,058	13,058	11,739
Intra-Departmental Charges - IT Operations - Network Support	38,758	47,670	49,215	56,416
Intra-Departmental Charges - IT Operations - IT Security	12,126	17,641	17,868	21,408
	120,103	206,462	143,720	203,538

ALL OTHER O&M				
Contractual Services	555			
Advertising	299	800		
Contract Labor		32,416	32,416	50,000
Toll Fees	28	1,000	1,000	1,000
Rentals		8,200	1,000	1,000
Repair Of Equipment		9,924	9,924	5,000
Postage & Mailing	351	500	500	500
Subscription & Membership	196	2,100	2,100	2,100
Telephone Communications	6,687	5,500	5,500	5,500
Travel		4,000	4,000	4,000
Training	5,345	6,000	6,000	6,000
Software License & Maintenance	16,638	15,015	29,435	29,877
Licenses & Permits	1,869	5,075	5,000	5,000
Office Supplies	11,486	11,190	11,000	11,000
Equipment - Noncapital	5,242	6,794	3,000	3,000
All Other Materials & Supplies	429	2,538	2,500	2,500
Uniforms	4,238	3,045	3,045	3,091
Tools & Implements	2,295	1,100	1,100	1,100
Use Tax Allocation	(1)			
Recoveries-From Outside City	(42,707)		(14,601)	
	12,951	115,197	102,919	130,668

ALLOCATIONS				
Cost Allocated - Wastewater	(587,938)	(834,803)	(449,788)	(925,971)
Cost Allocated - Water	(718,590)	(1,020,315)	(549,741)	(1,131,743)
	(1,306,528)	(1,855,118)	(999,529)	(2,057,714)
SUB-TOTAL	(82,853)	127,933	(12,347)	(82,866)

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ENGINEERING				
INTER-CITY SERVICES				
Allocation Shared Cost - Water Utilities	718,590	1,020,315	549,741	1,131,743
	718,590	1,020,315	549,741	1,131,743
SPECIAL PROJECTS				
MWE1712 Other Water Proj & Recov	(1,000)			
Litigation assistance expenses	290			
	(710)			
SUB-TOTAL	717,881	1,020,315	549,741	1,131,743
WATER PRODUCTION - GENERAL				
PERSONAL SERVICES	2,570,112	2,758,351	1,551,061	2,872,538
UTILITIES				
Water Service	1,423	1,519	1,465	1,494
Stormwater Service	4,906	5,151	4,906	5,151
Electric Service	1,012,278	1,014,825	1,026,793	1,059,137
Wastewater Service	1,919	2,015	2,014	2,115
Solid Waste Service	2,183	2,183	2,839	3,265
	1,022,709	1,025,693	1,038,017	1,071,162
INTER-CITY SERVICES				
Rental - Fleet Management	61,604	75,754	78,145	61,771
Gasoline - Fleet Management	21,307	24,172	19,405	25,509
Maintenance - Fleet Management	29,656	30,464	22,409	31,462
Intra-Departmental Charges - PC & Network Support	28,540	32,122	23,487	27,073
Intra-Departmental Charges - Telephone	10,841	10,782	10,782	12,325
Intra-Departmental Charges - Radios	12,655	13,058	13,058	11,739
Intra-Departmental Charges - Facilities	33,086	31,267	31,267	31,986
Intra-Departmental Charges - Janitorial	18,011	18,890	18,890	17,155
Intra-Departmental Charges - IT Operations - Network Support	23,760	31,232	25,480	28,208
Intra-Departmental Charges - IT Operations - IT Security	7,583	11,558	9,428	10,704
	247,043	279,299	252,351	257,932
ALL OTHER O&M				
Contractual Services	53,470	147,552	75,000	75,000
Advertising		200	200	200
Rentals	4,166	11,000	4,500	4,500
Repair Of Equipment	4,953	13,500	4,500	4,500
Postage & Mailing	96	234	200	200
Subscription & Membership	275			
Telephone Communications	4,178	1,500	1,500	1,500
Training	10,507	8,245	6,000	6,000
All Other Sundry Charges	114			
Software License & Maintenance		4,335	275	275
Licenses & Permits	3,163	3,500	3,500	3,500
Auto/Heavy Equipment Fuel	21,146			
Office Supplies	6,820	6,600	6,600	6,600

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
Equipment - Noncapital	48,688	15,000	15,000	15,000
All Other Materials & Supplies	133,913	30,000	25,000	25,000
Uniforms	15,003	10,000	10,000	10,000
Chemicals	1,499,681	1,600,016	1,770,000	1,856,685
Tools & Implements	25,582	22,000	22,000	22,000
Electrical Hardware & Plumbing Supplies	66,922	45,000	40,000	40,000
Personal Safety Equipment	4,593	4,000	4,000	4,000
Parts For Equipment	39,347	50,000	50,000	50,000
Material	221,418	189,000	149,000	149,000
Use Tax Allocation			(134)	
	<u>2,164,035</u>	<u>2,161,682</u>	<u>2,187,141</u>	<u>2,273,960</u>
FUEL				
#2 Oil	13,725	23,664	30,000	30,000
	<u>13,725</u>	<u>23,664</u>	<u>30,000</u>	<u>30,000</u>
SPECIAL PROJECTS				
MWP1527 Hach Wimms Support		10,000	10,000	10,000
MWP1528 ASCO Switchgear Maintenance	22,551	52,000	52,000	52,000
MWP1002 PICS Expendables	29,118	66,500	66,500	66,500
MWP1008 Well Preventative Maintenance	145,687	150,000	150,000	150,000
MWP1011 Emergency Generator Service	70,689	30,000	30,000	30,000
MWP1012 Mandatory Certification Require	720	4,000	4,019	4,000
MWP1013 Outside Laboratory Services	13,449	15,000	15,000	15,000
MWP1014 Caco3 Transport	60,058	62,331	60,000	60,000
MWP1015 Cleaning Of Upflow Internals	29,800	40,000	40,000	40,000
Chlorine Safety Training		16,600	14,000	14,000
MWP1020 High Service Preventive Maintenance	100,000	100,000	100,000	100,000
MWP1518 Contract Wtr Plt Op/Maint			8,000	8,000
MTR1708 Technical Training-Wtr Prod			8,000	8,000
MWP2018 Water Facilities Security	177,415	205,795	205,659	215,659
MWP2022 Delta V Operations Software Maintenance	43,761	22,000	22,000	22,000
MWP2035 Consumer Confidence Report	7,822	7,155	5,000	5,000
MWP2037 Spill Prevention Controls & Countermeasures Plan			1,000	1,000
NE Wellfield Easement Litigation	67,219	44,916	44,916	
20 Year Duke Electric Easement Construction and Environmental Monitori	76,648	1,123,352	1,173,298	
Capital Outlay		10,000	10,000	10,000
	<u>844,937</u>	<u>1,959,649</u>	<u>2,019,392</u>	<u>811,159</u>
SUB-TOTAL	<u>6,862,562</u>	<u>8,208,338</u>	<u>7,077,962</u>	<u>7,316,751</u>

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
WATER PRODUCTION - COMBEE WATER TREATMENT PLANT				
PERSONAL SERVICES	1,268,981	1,349,793	779,623	1,428,950
UTILITIES				
Water Service	148	155	155	158
Stormwater Service	2,556	2,684	2,556	2,684
Electric Service	259,968	268,581	253,546	261,533
Wastewater Service	272	290	286	300
Solid Waste Service	2,349	2,183	2,183	2,510
	265,292	273,893	258,726	267,185
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	13,773	14,542	13,322	15,239
Intra-Departmental Charges - Telephone	14,455	15,222	15,222	17,400
Intra-Departmental Charges - Facilities	34,756	32,846	32,846	33,601
Intra-Departmental Charges - Janitorial	10,149	10,645	10,645	9,667
Intra-Departmental Charges - IT Operations - Network Support	12,079	14,794	14,795	15,867
Intra-Departmental Charges - IT Operations - IT Security	3,863	5,475	5,475	6,021
	89,074	93,524	92,305	97,795
ALL OTHER O&M				
Contractual Services	40,006	24,201	7,300	7,300
Rentals	4,119	5,750	750	750
Repair Of Equipment	2,843	4,100	2,000	2,000
Postage & Mailing	72	3,449	200	200
Telephone Communications		500	500	500
Training	1,240	2,500	2,500	2,500
Licenses & Permits	100	2,500	2,500	2,500
Office Supplies	1,256	4,000	4,000	4,000
Equipment - Noncapital	6,226	5,000	5,000	5,000
All Other Materials & Supplies	11,509	15,000	15,000	15,000
Uniforms	2,491	4,000	4,000	4,000
Chemicals	511,569	559,976	511,000	544,000
Tools & Implements	3,082	11,800	20,000	20,000
Electrical Hardware & Plumbing Supplies	22,290	15,000	15,000	15,000
Personal Safety Equipment	2,231	3,000	4,000	4,000
Parts For Equipment	39,240	47,845	50,000	50,000
Material	87,057	75,000	65,000	65,000
	735,331	783,621	708,750	741,750
FUEL				
#2 Oil	3,146	12,000	12,000	12,000
	3,146	12,000	12,000	12,000

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
SPECIAL PROJECTS				
Capital outlay		25,000	25,000	25,000
MWP1001 NE Wellfield Monitoring	59,165	144,826	80,000	80,000
MWP1002 PICS Expendables	13,827	41,855	55,000	55,000
MWP1006 Maintenance Of NE Wellfield	20,852	55,500	55,500	30,500
MWP1011 Emergency Generator Service	4,480	20,000	20,000	20,000
MWP1012 Mandatory Certification Require	396	2,000	2,040	2,000
MWP1014 Caco3 Transport	20,029	40,000	40,000	40,000
MWP1015 Cleaning Of Upflow Internals	25,800	35,000	35,000	35,000
MWP1020 High Service Preventive Maintenance	35,000	35,000	35,000	35,000
MWP2018 Water Facilities Security	177,430	205,780	205,659	215,659
MWP2022 Delta V Operations Software Maintenance	43,761	20,000	20,000	20,000
	<u>400,740</u>	<u>624,961</u>	<u>573,199</u>	<u>558,159</u>
SUB-TOTAL	<u>2,762,564</u>	<u>3,137,792</u>	<u>2,424,603</u>	<u>3,105,839</u>
WATER T&D - GENERAL				
PERSONAL SERVICES	<u>2,179,810</u>	<u>2,294,263</u>	<u>979,145</u>	<u>2,134,802</u>
UTILITIES				
Water Service	3,797	3,663	4,482	4,572
Electric Service	27,903	26,499	28,952	29,864
Wastewater Service	4,092	4,033	5,036	5,288
Solid Waste Service	<u>16,909</u>	<u>15,578</u>	<u>21,458</u>	<u>24,677</u>
	<u>52,701</u>	<u>49,773</u>	<u>59,928</u>	<u>64,401</u>
INTER-CITY SERVICES				
Rental - Fleet Management	59,000	70,848	162,034	811,513
Gasoline - Fleet Management	26,158	8,131	57,566	85,343
Maintenance - Fleet Management	22,391	10,331	82,492	109,911
Fleet Mgmt Charges Recoveries				(880,000)
Intra-Departmental Charges - PC & Network Support	50,158	56,534	54,266	58,610
Lakeland Electric Charges	33,718	17,000	28,712	26,000
Intra-Departmental Charges - Telephone	12,046	12,685	12,685	14,500
Intra-Departmental Charges - Radios	37,965	39,795	39,795	35,777
Intra-Departmental Charges - Facilities	82,655	78,111	78,111	79,909
Intra-Departmental Charges - Janitorial	31,267	32,793	32,793	29,782
Intra-Departmental Charges - IT Operations - Network Support	42,785	55,314	55,317	59,305
Intra-Departmental Charges - IT Operations - IT Security	<u>13,843</u>	<u>20,683</u>	<u>20,453</u>	<u>22,746</u>
	<u>411,987</u>	<u>402,225</u>	<u>624,224</u>	<u>453,396</u>

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
ALL OTHER O&M				
Contractual Services	22,209	17,250	25,250	25,375
Advertising	30			
Contract Labor		1,000	1,000	1,000
Rentals	1,044	2,500	1,700	1,800
Repair Of Equipment	10,361	15,000	20,000	21,000
Postage & Mailing	147	100	100	100
Subscription & Membership	45	100	100	100
Telephone Communications	25,957	20,000	20,000	21,000
Travel	2,884	500	1,500	1,500
Training	19,867	17,533	17,000	17,000
All Other Sundry Charges	14	25	20	
Licenses & Permits	1,236	2,000	2,200	2,200
Auto/Heavy Equipment Fuel		20	40	
Office Supplies	5,052	4,600	5,000	4,692
Equipment - Noncapital	7,307	12,700	9,000	9,500
All Other Materials & Supplies	14,171	15,700	20,000	16,000
Uniforms	22,939	29,610	35,000	17,850
Tools & Implements	32,385	41,740	45,000	40,000
Personal Safety Equipment	34,743	31,000	31,000	31,465
Parts For Equipment	14,819	11,000	8,800	9,000
Material	1,121		2,000	2,000
Use Tax Allocation	(3)		(1)	
Meal Allowance	17,971	20,000	29,000	20,400
Recoveries-From Outside City	(25,249)	(23,585)	(11,000)	
	<u>209,048</u>	<u>218,793</u>	<u>262,709</u>	<u>241,982</u>
FUEL				
LP Gas		500	500	500
		<u>500</u>	<u>500</u>	<u>500</u>
SPECIAL PROJECTS				
MWD0687 Trans/Dist Mt-Services	763,377	900,676	833,207	933,030
MWD0688 Trans/Dist Mt-Mains	921,167	786,872	747,039	1,159,072
MWD0696 Dist Mt-Hydrants	572,304	433,506	410,872	478,631
Purchasing Card - Default Liability				
MWD1007 Sunshine One-Call Locates	266,051	223,329	358,935	301,328
	<u>2,522,898</u>	<u>2,344,383</u>	<u>2,350,053</u>	<u>2,872,061</u>
SUB-TOTAL	<u>5,376,443</u>	<u>5,309,937</u>	<u>4,276,559</u>	<u>5,767,142</u>

WATER UTILITY

	FY24	FY25	FY25	FY26
	Actual	Revised Budget	Forecast	Proposed Budget
WATER T&D - METERS				
ALL OTHER O&M				
Repair Of Equipment	2,093	3,500	3,000	3,570
All Other Materials & Supplies		500	500	510
Tools & Implements	129	2,500	2,000	2,550
Personal Safety Equipment		500	500	510
Material		1,000	1,000	1,020
Construction Advances	(200)			
	<u>2,022</u>	<u>8,000</u>	<u>7,000</u>	<u>8,160</u>
SPECIAL PROJECTS				
Rebuild Water Meters - Maintenance	<u>927,170</u>	<u>803,361</u>	<u>861,559</u>	<u>1,036,096</u>
	<u>927,170</u>	<u>803,361</u>	<u>861,559</u>	<u>1,036,096</u>
SUB-TOTAL	<u>929,192</u>	<u>811,361</u>	<u>868,559</u>	<u>1,044,256</u>
WATER T&D - CROSS CONNECTION CONTROL				
ALL OTHER O&M				
NON-DEPARTMENTAL				
OTHER OPERATING				
Bad Debt Expense	<u>(33,748)</u>	<u>72,471</u>	<u>75,000</u>	<u>73,920</u>
	<u>(33,748)</u>	<u>72,471</u>	<u>75,000</u>	<u>73,920</u>
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	4,995,743	5,112,287	5,112,287	5,213,527
Transfer To Information Technology	2,853			
Transfer to Water Renewal and Replacement	7,763,788	9,016,650	9,016,650	5,000,000
Transfer To Bond Fund		4,816,150		
	<u>12,762,384</u>	<u>18,945,087</u>	<u>14,128,937</u>	<u>10,213,527</u>
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	347,646	351,548	351,548	355,751
Capital Improvement Revenue and Refunding Bonds, Series 2025A		424,750	424,750	488,537
Water Revenue Bonds	813,216	763,099	763,099	
Water Utilities Facility	446,158	4,433,484	4,433,484	
Williams WTP Clearwell Design & Construction (SRL)	88,958	89,657	89,657	89,657
Williams WTP Clearwell Construction (SRL)	966,143	966,289	966,289	966,290
Water Revenue Refunding Bond, Series 2021	<u>2,907,206</u>	<u>2,906,494</u>	<u>2,906,494</u>	<u>2,905,263</u>
	<u>5,569,328</u>	<u>9,935,321</u>	<u>9,935,321</u>	<u>4,805,498</u>
GRAND TOTAL	<u>41,544,104</u>	<u>54,722,147</u>	<u>46,537,336</u>	<u>42,676,272</u>

REVENUE AND EXPENDITURE SUMMARY ELECTRIC UTILITY

	FY24	FY25	FY25	FY25	FY26
	Actual	Original Budget	Revised Budget	Forecast	Proposed Budget
Personnel					
Salaries and Wages	32,193,353	37,230,462	36,985,874	34,745,717	37,878,796
Fringe Benefits	13,882,698	11,681,759	11,676,359	11,859,489	12,314,646
Total Personnel	<u>46,076,052</u>	<u>48,912,221</u>	<u>48,662,233</u>	<u>46,605,206</u>	<u>50,193,442</u>
Non-Personnel					
Internal Service Charges	17,322,116	18,050,023	17,951,752	17,693,450	19,515,953
Professional and Contractual	28,209,836	22,912,765	25,586,897	22,446,486	25,902,712
Utilities	939,732	838,735	838,735	836,155	925,565
Insurance and Fixed Charges	4,191,750	5,408,841	5,408,841	4,290,864	4,767,014
Grants and Aid	1,650,342	1,108,753	1,108,753	1,371,080	873,533
Fuel and Purchased Power	131,820,026	150,509,052	150,376,258	150,492,372	178,819,204
All Other Operations & Maintenance	22,239,193	23,834,123	23,720,760	21,991,123	24,245,497
Cost Allocations and Recoveries	(8,633,638)	(4,808,257)	(5,773,145)	(5,734,505)	(6,467,980)
Capital Outlay	97,482,481	46,899,415	76,437,897	39,530,246	54,834,026
Debt Service	50,280,099	42,779,567	42,779,567	45,927,708	42,813,462
Total Non-Personnel	<u>345,501,936</u>	<u>307,533,017</u>	<u>338,436,315</u>	<u>298,844,979</u>	<u>346,228,986</u>
Total Expenditures	<u>391,577,988</u>	<u>356,445,238</u>	<u>387,098,548</u>	<u>345,450,185</u>	<u>396,422,428</u>
Transfers					
Transfers from Other Funds	549,579				
Transfers to Other Funds	(33,669,163)	(35,153,949)	(35,220,733)	(35,220,733)	(35,416,628)
Net Transfers	<u>(33,119,584)</u>	<u>(35,153,949)</u>	<u>(35,220,733)</u>	<u>(35,220,733)</u>	<u>(35,416,628)</u>
Revenue Sources					
Charges for Services	347,502,548	373,612,956	374,922,941	373,741,907	416,067,704
Intergovernmental Revenues	167,106				
Fines and Forfeits	212,121	201,941	201,941	221,596	212,738
Miscellaneous Revenues	31,036,061	11,758,188	11,758,188	12,108,305	11,461,562
Total Revenue	<u>378,917,836</u>	<u>385,573,085</u>	<u>386,883,070</u>	<u>386,071,808</u>	<u>427,742,004</u>
Funding to be Provided	<u>(45,779,737)</u>	<u>(6,026,102)</u>	<u>(35,436,211)</u>	<u>5,400,890</u>	<u>(4,097,052)</u>

REVENUE AND EXPENDITURE SUMMARY ELECTRIC UTILITY

	FY24	FY25	FY25	FY25	FY26
	Actual	Original Budget	Revised Budget	Forecast	Proposed Budget
TOTAL REVENUE FROM SERVICES	349,101,086	375,208,062	376,518,047	375,209,902	417,700,363
ELECTRIC EXPENSES:					
O&M Expenses					
Fuel and Purchased Power	133,889,048	152,642,974	152,643,659	152,632,946	180,962,731
Production	29,818,752	28,902,989	30,015,671	27,880,726	31,960,674
Transmission/Distribution	36,018,292	39,635,676	39,627,537	36,646,956	43,558,030
Customer Service and Accounting	10,117,136	11,346,126	11,187,275	10,009,769	10,850,893
Administrative and General	27,149,860	35,330,741	35,499,192	33,980,326	32,537,062
Total O&M Expenses	236,993,088	267,858,506	268,973,334	261,150,723	299,869,390
Depreciation	38,252,999	41,608,216	41,608,216	41,466,364	49,907,817
TOTAL OPERATING EXPENSE	275,246,087	309,466,722	310,581,550	302,617,087	349,777,207
TOTAL OPERATING INCOME	73,854,999	65,741,340	65,936,497	72,592,815	67,923,156
NON-OPERATING INCOME/EXPENSE					
Investment Income	29,137,787	9,965,070	9,965,070	10,430,027	9,641,415
Other Income	678,964	399,953	399,953	431,879	400,226
Interest Expense	16,259,598	19,035,163	19,035,163	16,983,614	19,123,118
Amortization	(2,716,467)	(3,674,977)	(3,674,977)	(2,983,544)	(2,919,168)
Net Non-Operating Items	16,273,619	(4,995,163)	(4,995,163)	(3,138,164)	(6,162,309)
INCOME BEFORE TRANSFERS	90,128,618	60,746,177	60,941,334	69,454,651	61,760,847
OPERATING TRANSFERS					
Payment in Lieu of Taxes	33,394,344	34,159,965	34,226,749	34,226,749	35,353,994
Other Operating Transfers Out	274,819	993,984	993,984	993,984	62,634
Other Operating Transfers In	549,579				
Net Transfers	(33,119,584)	(35,153,949)	(35,220,733)	(35,220,733)	(35,416,628)
OPERATING NET INCOME	57,009,034	25,592,228	25,720,601	34,233,918	26,344,219

REVENUE AND EXPENDITURE SUMMARY ELECTRIC UTILITY

	FY24	FY25	FY25	FY25	FY26
	Actual	Original Budget	Revised Budget	Forecast	Proposed Budget
CASH BASIS FINANCIAL INFORMATION					
NET INCOME - FULL ACCRUAL	57,009,034	25,592,228	25,720,601	34,233,918	26,344,219
Adjustments to convert full accrual-based net income to Cash Available for Future Expansion					
Add Back Non-cash Expenses:					
Depreciation, Amortization	35,536,532	37,933,239	37,933,239	38,482,820	46,988,649
Other Post Employment Benefits (Gasb 68)	(7,122,393)	1,000,000	1,000,000	999,996	1,000,000
Deduct Cash Disbursements Excluded					
From Expenses:					
Capitalized Interest Expense	(8,263,984)	(3,247,154)	(3,247,154)	(8,431,844)	(2,168,094)
Capital Transfers to other funds:					
Rate Funded Capital Projects	(97,176,434)	(46,789,415)	(76,327,897)	(39,369,000)	(54,721,826)
Bond Principal Payments	(19,570,000)	(20,515,000)	(20,515,000)	(20,515,000)	(21,540,000)
Balance Available for Reserve for Future Expansion	<u>(39,587,245)</u>	<u>(6,026,102)</u>	<u>(35,436,211)</u>	<u>5,400,890</u>	<u>(4,097,052)</u>

ELECTRIC UTILITY

Statement of Revenues & Expenses

	FY24	FY25	FY25	FY25	FY26
	Actual	Original Budget	Revised Budget	Forecast	Proposed Budget
REVENUES					
SALES OF ELECTRICITY					
Customer Charge	9,319,537	9,482,530	9,482,530	9,483,245	10,015,323
Energy Charge	102,953,212	104,920,156	105,592,307	106,045,009	111,272,977
Surcharge	7,552,932	7,709,275	7,751,726	7,863,650	8,118,961
	<u>119,825,681</u>	<u>122,111,961</u>	<u>122,826,563</u>	<u>123,391,904</u>	<u>129,407,261</u>
Commercial & Industrial Sales					
General Services	18,414,724	16,179,618	16,101,136	16,009,780	16,420,586
General Service Demand	28,297,741	32,814,933	33,095,006	31,181,654	34,271,985
General Service Large Demand	14,815,874	14,680,279	14,772,149	15,733,313	15,527,452
Interruptible	3,548,201	3,338,372	3,389,389	3,185,105	3,914,231
Extra Large Demand	4,146,467	4,050,195	4,149,415	4,097,832	4,881,044
	<u>69,223,008</u>	<u>71,063,397</u>	<u>71,507,095</u>	<u>70,207,684</u>	<u>75,015,298</u>
Lighting					
Private Area Lights	3,242,983	3,280,966	3,379,154	3,399,070	3,480,455
Public Street & Highway Lighting (incl, FDOT)	3,605,606	3,581,273	3,581,273	3,225,659	3,679,024
Roadway Lighting	2,029,599	1,682,142	1,734,451	1,732,285	1,731,539
	<u>8,878,189</u>	<u>8,544,381</u>	<u>8,694,878</u>	<u>8,357,014</u>	<u>8,891,018</u>
Fuel & Conservation Charges					
Fuel Adjustment	138,128,680	144,603,944	144,603,944	146,357,181	171,892,727
Environmental Costs	5,337,434	3,906,574	3,906,574	3,910,908	6,292,024
Conservation	808,187	817,208	818,396	817,950	832,257
	<u>144,274,301</u>	<u>149,327,726</u>	<u>149,328,914</u>	<u>151,086,039</u>	<u>179,017,008</u>
Other Charges for Sales					
Sales for Resale	2,784,073	1,949,161	1,949,161	1,178,000	1,800,000
Capacity Charges					
Accrued Electric Charges	(10,758,084)	6,126,072	6,126,072	5,672,549	7,535,083
	<u>(7,974,011)</u>	<u>8,075,233</u>	<u>8,075,233</u>	<u>6,850,549</u>	<u>9,335,083</u>
TOTAL SALES OF ELECTRICITY	<u>334,227,168</u>	<u>359,122,698</u>	<u>360,432,683</u>	<u>359,893,190</u>	<u>401,665,668</u>
Other Electric Revenues					
PSC & Gross Receipts Tax	8,539,451	9,555,491	9,555,491	9,034,901	9,563,720
Penalty Charges	1,493,190	1,491,072	1,491,072	1,456,201	1,477,674
	<u>10,032,641</u>	<u>11,046,563</u>	<u>11,046,563</u>	<u>10,491,102</u>	<u>11,041,394</u>
Miscellaneous Service Revenue					
Pole Attachments	1,555,829	1,572,123	1,572,123	1,596,821	1,625,281
Facilities Charges	1,179,596	1,277,570	1,277,570	1,176,982	1,169,210
Connection Fees	552,739	575,757	575,757	541,878	548,562
Wheeling Fees					
Electric Portion of Bad Check Charges	207,509	195,941	195,941	215,946	207,088
ByProduct Revenue					
All Other	6,570	8,000	8,000	7,961	8,066
	<u>3,502,244</u>	<u>3,629,391</u>	<u>3,629,391</u>	<u>3,539,588</u>	<u>3,558,207</u>
TOTAL OTHER ELECTRIC REVENUES	<u>13,534,885</u>	<u>14,675,954</u>	<u>14,675,954</u>	<u>14,030,690</u>	<u>14,599,601</u>
TOTAL ELECTRIC OPERATING REVENUES	<u>347,762,052</u>	<u>373,798,652</u>	<u>375,108,637</u>	<u>373,923,880</u>	<u>416,265,269</u>

ELECTRIC UTILITY

Statement of Revenues & Expenses

	FY24	FY25	FY25	FY25	FY26
	Actual	Original Budget	Revised Budget	Forecast	Proposed Budget
Other Retail Services					
Facilities Tower Rental	3,442	134,477	134,477	154,663	136,667
Surge Suppression	496,383	527,000	527,000	512,716	509,289
Fiber Rental	580,636	733,095	733,095	605,224	775,088
	<u>1,080,462</u>	<u>1,394,572</u>	<u>1,394,572</u>	<u>1,272,603</u>	<u>1,421,044</u>
NON-OPERATING REVENUES					
Interest on Grant Funds	7,382			7,587	
Interest on Meter Deposits	648,016	476,085	476,085	614,110	629,463
Interest on Operating Funds	11,825,634	8,951,082	8,951,082	9,503,005	8,698,994
Interest on Emergency Repair	516,623	537,903	537,903	305,325	312,958
Market Value Restatement	18,181,158				
Capitalized Interest Income	(2,067,178)				
	<u>29,111,636</u>	<u>9,965,070</u>	<u>9,965,070</u>	<u>10,430,027</u>	<u>9,641,415</u>
Other					
Billing Commissions	235,218	220,953	220,953	242,005	230,756
All Other	347,232	193,838	193,838	203,293	183,520
	<u>582,450</u>	<u>414,791</u>	<u>414,791</u>	<u>445,298</u>	<u>414,276</u>
TOTAL NON-OPERATING REVENUES	<u>30,774,547</u>	<u>11,774,433</u>	<u>11,774,433</u>	<u>12,147,928</u>	<u>11,476,735</u>
Transfers from Other Funds	549,579				
TOTAL REVENUE	<u>379,086,178</u>	<u>385,573,085</u>	<u>386,883,070</u>	<u>386,071,808</u>	<u>427,742,004</u>
EXPENSES					
PERSONNEL SERVICES	<u>38,953,659</u>	<u>49,912,221</u>	<u>49,662,233</u>	<u>47,605,202</u>	<u>51,193,442</u>
INSURANCE					
Insurance - Excess Liability (Auto, General)	156,556	172,210	172,210	179,819	180,821
Insurance - Fire	3,018,779	4,211,005	4,211,005	3,088,926	3,543,939
Insurance - Position Bond	319	675	675	637	745
Insurance Consultant	61,925	65,393	65,393	61,924	55,563
Self-Insurance Services	954,172	959,558	959,558	959,558	985,946
	<u>4,191,750</u>	<u>5,408,841</u>	<u>5,408,841</u>	<u>4,290,864</u>	<u>4,767,014</u>
UTILITIES					
Electric Service	398,406	394,645	394,645	390,333	437,268
Solid Waste Service	91,606	89,870	89,870	91,339	99,197
Solid Waste Service - Recycling	449	458	458	431	810
Stormwater Service	20,324	21,887	21,887	18,855	19,698
Wastewater Re-use Charges	214,594	123,323	123,323	123,323	139,736
Wastewater Service	41,971	41,498	41,498	44,870	49,146
Water Service	172,382	167,054	167,054	167,004	179,710
	<u>939,732</u>	<u>838,735</u>	<u>838,735</u>	<u>836,155</u>	<u>925,565</u>
INTER-CITY SERVICES					
Gasoline - Fleet Management	308,481	397,111	397,111	298,693	388,276
General Fund Services	4,335,436	4,521,563	4,521,563	4,521,563	4,739,260

ELECTRIC UTILITY

Statement of Revenues & Expenses

	FY24	FY25	FY25	FY25	FY26
	Actual	Original Budget	Revised Budget	Forecast	Proposed Budget
Intra Departmental Charges	52,089	132,291	34,020	45,649	45,988
Intra-Departmental Charges - Facilities	1,348,663	1,274,526	1,274,526	1,221,003	1,303,840
Intra-Departmental Charges - IT Operations - Application Dev	2,684,138	2,206,448	2,206,448	2,169,336	3,043,167
Intra-Departmental Charges - IT Operations - GIS	918,463	887,479	887,479	880,797	1,356,338
Intra-Departmental Charges - IT Operations - IT Security	228,964	322,412	322,412	312,718	345,204
Intra-Departmental Charges - IT Operations - Network Support	705,263	860,862	860,862	845,712	892,509
Intra-Departmental Charges - IT Projects	786,168	1,234,735	1,234,735	1,234,735	1,297,630
Intra-Departmental Charges - Janitorial	905,544	949,749	949,749	921,488	862,542
Intra-Departmental Charges - PC & Network Support	778,050	830,038	830,038	803,782	839,931
Intra-Departmental Charges - Radios	218,750	225,087	225,087	223,928	198,451
Intra-Departmental Charges - Telephone	367,557	356,453	356,453	351,533	421,945
Intra-Departmental Charges - Training Ctr	22,140	21,307	21,307	20,413	22,589
Legal Fees - City To Electric	(512)	210	210	117	214
Maintenance - Fleet Management	691,102	576,152	576,152	717,450	537,320
Other City Department Charges	52,378	46,603	46,603	29,111	48,100
Purchasing & Stores Service	1,629,732	1,466,759	1,466,759	1,466,759	1,411,631
Rental - Fleet Management	1,289,712	1,740,238	1,740,238	1,628,663	1,761,018
	<u>17,322,116</u>	<u>18,050,023</u>	<u>17,951,752</u>	<u>17,693,450</u>	<u>19,515,953</u>
ALL OTHER O&M					
Advertising	187,663	208,178	197,968	207,740	212,341
All Other Materials & Supplies	158,563	146,971	161,774	161,109	150,267
All Other Sundry Charges	35,888	56,614	56,975	36,750	58,970
Annual Audit	97,794	110,548	110,548	110,548	110,548
Auto/Heavy Equipment Fuel	21,603	38,323	16,644	31,410	32,000
Bad Debt Expense	829,812	832,640	832,640	645,953	848,592
Banking Service	44,685	48,104	48,104	32,676	32,676
Chemicals	580,948	590,610	787,695	414,748	594,173
Computer Software	2,026	121,867	121,867	70,087	124,304
Consumable Materials	130,334	98,353	98,353	49,482	100,194
Contract Labor	973,091	995,016	1,222,210	1,089,053	1,327,510
Contractual Services	25,458,419	20,564,598	22,967,339	20,107,582	23,386,444
Debt Issue Costs	2,750	2,750	2,750	2,750	2,750
Engineering - Basic	0	11,000	11,000	2,750	
Equipment - Noncapital	202,420	220,311	229,207	157,417	251,703
Florida Public Service Commission	49,180	54,840	54,840	34,764	36,799
Gross Receipts Tax Expense	8,497,688	9,500,651	9,500,651	9,000,137	9,526,921
Leases	156,159	177,121	127,121	99,826	70,968
Legal Fees	52,457	57,000	57,000	49,000	57,940
Legal Settlements		510	510		
Licenses & Permits	26,979	86,541	75,209	57,527	43,256
Lubricants	18,379	253,577	286,633	249,689	257,405
Material	3,524,022	2,692,901	2,224,397	2,119,446	2,753,022
Materials - Default Purchasing Card				36,492	
Meal Allowance	47,392	34,135	35,026	34,440	34,325
Office Supplies	85,733	122,941	119,909	98,130	127,902
Paints & Paint Supplies	1,239				
Parts For Equipment	759,755	797,722	696,331	715,517	798,023
Paying Agent Trustee Fees	3,225	15,000	15,000		15,000

ELECTRIC UTILITY

Statement of Revenues & Expenses

	FY24	FY25	FY25	FY25	FY26
	Actual	Original Budget	Revised Budget	Forecast	Proposed Budget
Personal Safety Equipment	101,530	91,934	92,507	79,646	95,275
Postage & Mailing	549,593	631,184	622,334	684,322	657,163
Printing & Photography	6,920	10,649	8,745	4,881	10,803
Promotions/Public Relations	124,873	129,186	139,264	160,486	131,684
Refund Of Prior Years Revenue	1,500				
Relocation Payments & Assistance		10,000	10,000	10,000	10,200
Rentals	403,887	324,377	408,807	327,762	318,923
Repair Of Equipment	72,210	176,825	194,094	188,139	195,984
Safety Footwear	33,896	44,072	48,052	39,895	44,839
Software License & Maintenance	3,610,344	3,648,954	3,967,713	3,999,683	4,207,275
Subscription & Membership	1,033,870	1,157,678	1,179,389	1,143,717	1,180,735
Telephone Communications	208,676	261,188	250,205	195,386	265,511
Temporary Contract Labor	1,264,880	771,385	815,714	683,901	625,819
Tools & Implements	197,822	367,839	268,101	263,989	325,779
Training	340,132	239,741	260,009	239,393	507,994
Travel	132,134	560,950	521,497	372,750	117,201
Truck Wire	237,549	225,586	225,586	208,139	230,021
Uniforms	210,449	245,644	235,241	219,568	257,458
Use Tax Allocation	(29,438)	10,874	2,698	929	11,512
	<u>50,449,029</u>	<u>46,746,888</u>	<u>49,307,657</u>	<u>44,437,609</u>	<u>50,148,209</u>
FUEL					
#2 Oil	(127,338)	151,500	1,033,235	421,250	151,500
Fuel Hedging Activity	19,674,525	8,844,375	8,844,375	2,119,811	10,819,770
Fuel-Pool Operations	1,340,754	2,400,000	2,400,000	2,132,957	3,000,000
Natural Gas	52,303,332	60,191,222	52,694,003	61,948,138	88,724,337
Natural Gas Demand Charge	16,473,304	21,828,915	22,107,026	20,593,858	21,568,833
Purchased Power	41,981,122	54,791,839	62,159,133	63,373,339	54,154,664
Purchased Transmission	9,769	1,324,100	141,078	520,076	200,100
Sale of Fuel -- NG	164,557	977,101	997,408	(617,057)	200,000
	<u>131,820,026</u>	<u>150,509,052</u>	<u>150,376,258</u>	<u>150,492,372</u>	<u>178,819,204</u>
GRANTS AND AID TO AGENCIES					
Contribution to Chamber of Commerce		25,000	25,000	25,000	25,000
Customer Rebates	1,399,868	817,796	817,796	1,072,146	832,257
Miscellaneous Contributions and Donations	250,474	265,957	265,957	273,934	16,276
	<u>1,650,342</u>	<u>1,108,753</u>	<u>1,108,753</u>	<u>1,371,080</u>	<u>873,533</u>
Capitalized Interest Expense	(8,263,984)	(3,247,154)	(3,247,154)	(8,431,844)	(2,168,094)
Analytical Services - Rating Agencies	9,500	20,000	20,000	20,000	20,000
Interest Expense	24,497,823	22,244,567	22,244,567	25,392,708	21,253,462
RETIREMENT OF DEBT	<u>16,243,339</u>	<u>19,017,413</u>	<u>19,017,413</u>	<u>16,980,864</u>	<u>19,105,368</u>
CAPITAL EQUIPMENT					
Equipment - Capital	306,047	110,000	110,000	161,246	112,200
	<u>306,047</u>	<u>110,000</u>	<u>110,000</u>	<u>161,246</u>	<u>112,200</u>
DEPRECIATION					
Amortization	(2,716,467)	(3,674,977)	(3,674,977)	(2,983,544)	(2,919,168)
Depreciation-Plant	38,203,143	41,608,216	41,608,216	41,466,364	49,907,817
	<u>35,486,676</u>	<u>37,933,239</u>	<u>37,933,239</u>	<u>38,482,820</u>	<u>46,988,649</u>

ELECTRIC UTILITY

Statement of Revenues & Expenses

	FY24	FY25	FY25	FY25	FY26
	Actual	Original Budget	Revised Budget	Forecast	Proposed Budget
ALLOCATIONS					
OUC Expense	(3,418,238)	(731,209)	(1,532,764)	(1,457,574)	(191,320)
Recoveries-For Water Allocations	(471,746)	(435,419)	(435,419)	(464,106)	(423,884)
Recoveries-From Outside City	(1,709,335)	(590,800)	(754,133)	(759,293)	(591,616)
Recoveries-Intra Department Charges	(263,257)	(138,052)	(138,052)	(162,272)	(103,572)
Recoveries-Materials				(1,200)	
Recoveries-Other Funds	(2,771,062)	(2,912,777)	(2,912,777)	(2,890,060)	(5,157,588)
	<u>(8,633,638)</u>	<u>(4,808,257)</u>	<u>(5,773,145)</u>	<u>(5,734,505)</u>	<u>(6,467,980)</u>
TOTAL EXPENSES BEFORE TRANSFERS	<u>288,729,077</u>	<u>324,826,908</u>	<u>325,941,736</u>	<u>316,617,157</u>	<u>365,981,157</u>
TRANSFERS TO OTHER FUNDS					
Transfer To General Fund	33,394,344	34,222,599	34,289,383	34,289,383	35,416,628
Transfer To Information Technology	274,819	931,350	931,350	931,350	
	<u>33,669,163</u>	<u>35,153,949</u>	<u>35,220,733</u>	<u>35,220,733</u>	<u>35,416,628</u>
TOTAL EXPENSES	<u>322,398,240</u>	<u>359,980,857</u>	<u>361,162,469</u>	<u>351,837,890</u>	<u>401,397,785</u>

Capital Improvement Plan Overview

The adopted 10-year Capital Improvement Plan (CIP) provides the necessary components of a comprehensive plan to foster long-term growth for the City of Lakeland. It is an economical and responsible financial plan to ensure quality public services today and in the future. The CIP contains information on how the City plans to invest available resources into Lakeland's infrastructure and facilities. The CIP is updated annually as needs and priorities change within the City.

What are Capital Improvements?

A capital improvement is a major addition to the City's inventory of assets which has an expenditure that goes beyond the operational budget as well as an extended life expectancy. Capital improvements may consist of a major construction expansion, purchase or major repair/replacement of buildings, infrastructure, or other property. More specifically, a wide variety of projects can be deemed as capital items, such as:

- Roads, sidewalks, bicycle lanes, traffic calming, and street resurfacing projects
- Parks, trails, recreation centers, playground equipment, and beautification projects
- Fire stations, police stations, training facilities, and major equipment purchases
- Stormwater, drainage and lakes, and environmental projects
- Power, water, and wastewater treatment plants

Capital improvement projects are developed from departmental requests, based upon known operational and project needs. They are also based upon the City's Comprehensive Master Plan and master plans developed for certain core services provided by the City.



Figure 224: Capital Improvement Project Process

Capital Improvement Project Funds

Lakeland's Capital Improvement Project Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Below are the City of Lakeland's Capital Improvement Project Funds:

- **Transportation**
- **Public Improvement**
- **Downtown Community Redevelopment Area (CRA)**
- **Midtown CRA**
- **Dixieland CRA**
- **Stormwater**
- **Parking System**
- **Lakeland Linder International Airport**
- **Water**
- **Wastewater (WW)**
- **Lakeland Electric**

Capital Improvement Plan Overview

Comprehensive Planning

The Capital Improvement Plan is used as part of the long-range planning process by providing the regulatory framework to ensure there is sufficient infrastructure, either planned or already in place, to support the current and future population of our community.

The City of Lakeland's Comprehensive Plan, among other functions, examines the population projections and capacity of public facilities to serve future development as well as the financial capacity of the City to make improvements to those facilities. Lakeland's Comprehensive Plan is made up of various elements that address topics of growth management. One element, titled Capital Improvements Element (CIE), is intended to relate the costs and funding necessary to help prepare for the anticipated growth in Lakeland over the next five or more years.

On an annual basis, City staff review and update the CIE in concert with the annual adoption of the City's Budget and CIP. Together they outline the timing, location, and funding of capital projects to achieve or maintain adopted level of service standards for public facilities that are necessary to implement the goals, objectives, and policies of the Comprehensive Plan.

Capital Improvement Plan Guidelines and Policies

Capital improvements are programmed and scheduled based upon the City's projected financial ability to purchase and maintain the capital project or equipment, except in the case of emergency repairs.

The City of Lakeland's Capital Improvement Plan is developed using the following guidelines and policies:

- The City develops a 10-year Capital Improvement Plan.
- Capital project budgets are adopted on a project basis at the inception of the project.
- The City will coordinate the development of the Capital Improvement/Replacement Budget with the development of the annual Operating Budget. Each capital project is reviewed for its future impact on the Operating Budget.

Capital Improvement Project Evaluation and Prioritization

Capital projects are evaluated and prioritized using the following criteria:

- Projects specifically included in an approved capital asset replacement schedule will receive priority consideration.
- Capital Projects that will reduce recurring operating costs will receive priority consideration.
- The worthiness of the capital improvement project in relation to factors such as financial feasibility, safety, welfare, fulfillment of City Goals, and impact on operational costs.
- Fulfillment of the City's legal commitment to provide facilities and services, to preserve or achieve full use of existing facilities and to eliminate existing capacity deficits.
- Increase in effective use of existing facilities, whether or not it prevents or reduces future improvement costs, provides service to developed areas lacking full service, or promotes infill development.
- The project must be consistent with the location needs based on the projected growth patterns, the accommodation of new development, and redevelopment of facility needs.

Capital Improvement Plan Overview

Annual CIP Process

The Capital Improvement Plan is only one portion of Lakeland's multi-faceted budget process. The capital project request process begins in February of each year when all departments are asked to identify their projected needs. Departments evaluate all existing equipment, facilities, and other capital items, to determine if useful life has been exceeded, or will be exceeded, in the coming budget year. The assessment compiles information about the requesting party, the justification for the project or equipment, the amount required, date required, implications of not proceeding with the request, and any sources of revenue associated with funding the request.

An informal Capital Improvement Plan review committee is formed to review requests for changes or additions. This committee consists of representatives from the City Manager's Office, the Finance Department, and the requesting department.

During June and July, the CIP is updated with annual adjustments and approved capital items. The new Capital Improvement Plan is then proposed to the Lakeland City Commission during Budget Workshops. Public hearings and final adoption of the Budget, including the Capital Improvement Plan, occur in mid-September.

The Capital Improvement Plan is a plan and therefore can be subject to change based on a variety of reasons. Priorities can change, service needs can shift, etc., and because of this, planned projects shown in later years are not necessarily guaranteed funding. Funding is appropriated by the City Commission only for the current fiscal year of the Capital Improvement Plan. However, it is important to present and approve a 10-year plan to establish funding priorities and for long-range planning and coordinating purposes.

CIP Impact on the Operating Budget

Capital Budget Impact on the Operating Budget

CIP projects can serve to increase costs or decrease costs on the basis of whether they are capital or labor intensive. Installation of new technology may serve to decrease operating expenditures by reducing reliance upon labor. Alternatively, new facilities and land acquisitions typically increase operating expenditures due to a high reliance upon labor, vacant parcels that will likely require fencing, security, weed control, etc., until the land is ready to be converted into a park, used for right-of-way, etc. Although it may be prudent to purchase land in advance of immediate need, such land banking practices increase operating costs.

Operating costs are carefully considered and included in deciding which projects move forward in the CIP budget. Although it may be possible to pay for the capital costs of projects, it is typically impossible to absorb many large increases in operating costs at once. Therefore, projects are programmed to prevent great shocks to operating budgets.

Many improvements make a positive contribution to the fiscal well-being of the City. Capital projects, such as the redevelopment of underperforming or underutilized areas of the City and infrastructure expansions needed to support new development, help promote the economic development and growth that generates additional operating revenues. These new revenue sources provide the funding needed to maintain, improve, and expand the City's infrastructure.

The City's operating budget is directly affected by the CIP budget. As a rule, any new capital improvement will impact ongoing expenses on routine operations, repairs, and maintenance, either positively or negatively. New facilities, such as libraries and fire stations, or new service vehicles, often require additional staff. Existing facilities and equipment typically require increased expenditures for rehabilitation, renovation, and upgrades. Changes in best practice or regulation may result in changing costs to improve safety and concerns regarding structural integrity. Financing of new capital through pay-as-you-go, grant funds, debt service, or other methods, will also impact the operating budget depending upon the selected method and available financing capacity.

Operating and maintenance costs associated with capital projects are reviewed at the time of approval. Departments may be required to absorb increases in operating costs within their budgets. Alternatively, supplemental requests for operating funds may be approved in the annual operating budget. Supplemental requests for operating funds are reviewed and balanced against all other requests for additional funding needs.

Each department, along with the Finance Department, provides estimates of future costs associated with the operation and maintenance of capital assets. Some of the considerations in the creation of the CIP Budget are provided in the following pages.

CIP Impact on the Operating Budget

Airport Fund

The Airport is situated on over 1,700 acres with over 1.5 million square feet of leased facilities that support approximately 3,200 jobs on Airport property. The operating revenues are derived primarily from leasing operations as well as aviation fees including landing and fuel flowage fees. The Airport is an economic driver in the region producing an economic impact of \$1.5 billion. Development activity at the Airport will continue to drive and support growth in our region

Community Redevelopment Agency (CRA) Funds

CRA funds provide economic development incentives, commercial renovation assistance, corridor enhancements, infrastructure improvement projects, owner-occupied rehabilitation, and residential redevelopment in the CRA Districts of Dixieland, Downtown, and Midtown.

Lakeland Electric Fund

Lakeland Electric provides electric service to a population of over 295,000 with over 114,000 residential and over 13,000 commercial accounts. The maintenance, updating of equipment, and infrastructure enhancements reduce service outages and required repairs, increasing efficiency in operations.

Public Improvement Fund

Facilities Maintenance - Lakeland's Facilities Maintenance provides maintenance, construction, janitorial, safety, and fire suppression system support services for City facilities. These services include structural, heating, ventilation and air-conditioning (HVAC), plumbing, electrical, carpentry, painting, roofing, physical security, and fire suppression systems.

Cemeteries - The Cemeteries Division operates and maintains six cemeteries at two locations. Three of the older cemetery locations have been sold out for several years; however, approximately 10 burials occur each year. The remaining cemeteries at Oak Hill Burial Park consist of 200 acres of property, 120 acres of which are developed. Oak Hill Burial Park has approximately 400 burials each year and is the largest perpetual care cemetery in Polk County.

Library - Lakeland's three public library locations contribute to our community's Quality of Life. Our libraries are active spaces where all ages can come to learn. Many attend our life- skills and technology classes or participate in our popular children's programs. Use of the library's collection remains steady, and purchases of digital content continue to grow. Monies in the Public Improvement Fund allow for new equipment, updates to library facilities, and special projects to enhance customer services.

Lakeland Fire Department - The Lakeland Fire Department upholds high-service standards of safety, suppression, and disaster response. Evaluating the need and planning for future fire stations while developing a contingency plan for refurbishing aging fire stations is essential. Additionally, the continual replacement of fire equipment and service vehicles ensures our firefighters are prepared to respond.

CIP Impact on the Operating Budget

Lakeland Police Department - The Lakeland Police Department (LPD) annually handles over 300,000 calls for service through our Communications Center, with over 90,000 of them being citizen-generated calls resulting in a police unit being dispatched. The Public Improvement Fund is a major budget component that allows LPD to continue to provide necessary emergency services to the citizens of Lakeland.

Parks and Recreation - Lakeland's Parks and Recreation maintain more than 71 parks and facilities, tennis courts, two swimming pools, 87 walking/jogging paths, and 9 sports complexes. These amenities serve residents and visitors to the greater Lakeland area.

RP Funding Center - The RP Funding Center is a venue of choice for the greater Lakeland and Polk County area, as well as touring artists and events. By replacing aging equipment, the RP Funding Center can enhance sales, reduce repairs and increase efficiency in its operations.

Parking Fund

Parking Services provide operation and maintenance of the City-owned parking garages and lots (four garages with over 1,800 spaces, 10 parking lots with about 650 spaces, and almost 600 on-street parking spaces) ensuring a clean and safe parking environment. Garages and public parking areas are maintained for cleanliness and structural integrity and kept to high standards.

Transportation Fund

Construction - Our Construction and Maintenance Division provides services for a wide range of construction projects, including major roadways, parking lots, stormwater drainage systems, sidewalks, curbing, sanitary sewer projects, and City parks. The City of Lakeland is committed to ensuring that every service, program, activity, and facility open to the public or operated or funded by the City is fully accessible to all visitors and members of the community.

Maintenance - The Construction and Maintenance Division is responsible for resurfacing and striping all City streets, grading roadways and alleys, cleaning pedestrian walkways and storm drain inlets, making roadway repairs, restoring utility cuts, and repairing or replacing damaged sidewalks, curb sections, stormwater inlets, and other concrete structures.

Engineering - Oversees roadway and stormwater facilities CIP projects, provides design and project management, obtains necessary permits for the design projects from agencies such as the Southwest Florida Water Management District (SWFWMD), Florida Department of Environmental Protection (FDEP), Florida Department of Transportation (FDOT), and Polk County.

Fleet Management - Our Fleet Management Division is responsible for the maintenance, fuel, purchase, and disposal of over 1,400 vehicles and pieces of equipment each year.

CIP Impact on the Operating Budget

Traffic - Traffic Operations maintains and operates 164 traffic signals, 27 “Bluetooth” sensors, 14 Railroad by-pass “blank-out” signs, and 135 real-time closed-circuit television cameras (CCTV). These devices allow personnel to monitor the traffic signals from the City’s Traffic Management Center (TMC). All of these devices are interconnected by a redundant fiber network which provides desktop electronic access from the TMC. The major corridors in the City, such as Florida Avenue (SR 37) and Memorial Boulevard (US 92) have their traffic signals coordinated to maximize traffic flow and enhance operational safety.

Stormwater Fund

The Stormwater CIP Fund allows the City to operate and maintain more than 1,000,000 linear feet of stormwater drainage pipes and culverts, six miles of grassy swales and culverts, and 68 stormwater treatment ponds. The City operates 6 street sweepers that maintain 551 lane miles of curbed streets. Annually, the street sweepers remove the 2,500 tons of debris, preventing it from entering the storm-sewer system, resulting in a positive impact on the surface water quality in the City’s lakes. Other activities undertaken to improve the surface water quality in the City’s lakes includes the operation of 18 pollution control devices (PCD) placed at the end of stormwater outfall pipes, utilized to remove sediment and trash from the stormwater flow prior to its discharge to a surface water body. The PCDs are cleaned by City crews using vacuum trucks on a monthly basis. The City monitors surface water quality and ecosystem health through quarterly sampling and monthly field testing of the City’s surface water bodies.

Wastewater Utilities Fund

CIP projects to replace aging Wastewater Pump Station equipment and update controls, which are no longer supported and different from other panels throughout our system. CIP projects to upgrade and/or replace failing wastewater lines prevents emergency maintenance and allows for additional capacity needed as the service area continues to grow. Both of these types of projects help bring savings in operational costs and improve efficiency.

Water Utilities Fund

CIP project expenditures on water line replacements help reduce the number of leaks and breaks per linear mile due to the aging and failing pipes. CIP project expenditures on Water Plant tanks and facilities extend the life of the assets and mitigate as much breakdown as possible. This effort helps us comply with state regulations that are mandated by the South Florida Water Management District SFWMD.

CIP Impact on the Operating Budget

Relationship between the Operating Budget and the CIP

There are many characteristics that differentiate the City's operating budget from the Capital Improvement Program. The operating budget provides funding for the day-to-day operations of providing services to our residents on an annual basis but does not result in the purchase of physical assets of the City. Resources for the operating budget include ad valorem and other taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, interest, and other miscellaneous revenues.

The Capital Improvement Plan includes one-time costs for capital projects that can last many years. These projects result in the purchase or construction of major assets for the City. Although resources for the capital budget can be the same as the operating budget, depending on the size and scope of the project, it may be prudent to finance the project versus the pay-as-you-go method.

Aside from the noted differences above, the operating budget and Capital Improvement Program are closely linked. The most obvious connection is the fact that the operating budget assumes the costs of maintaining and operating new facilities or equipment that are built or procured under the Capital Improvement Program through recurring and non-recurring projects.

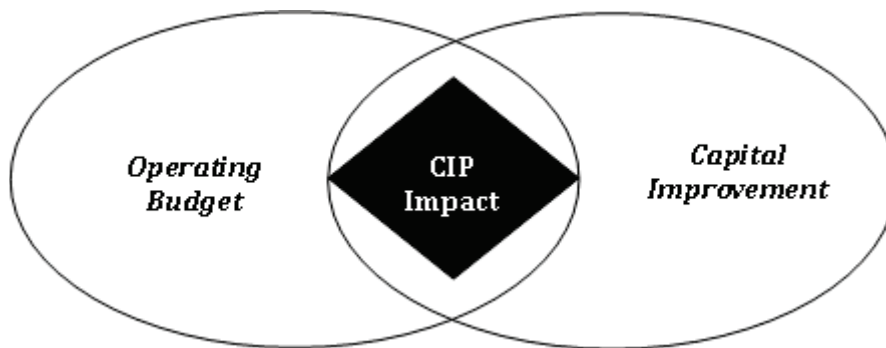


Figure 225: CIP Impact

CIP Impact on the Operating Budget

CIP Non-Recurring Projects Impact on Operating Budget

Below is an estimated impact of operating costs for all Non-Recurring Significant Capital Projects budgeted for FY 2025 by Fund. If it is possible to identify at this time in the project's life cycle, the individual projects include an estimated future operating budget impact.

Fund	Capital Expenditures	Personnel Costs	Other Operating Costs	Total
Transportation	\$13,935,138	\$ -	\$ -	\$13,935,138
Public Improvement	\$27,568,226	-	-	\$27,568,226
Downtown CRA	\$4,201,055	-	-	\$4,201,055
Midtown CRA	\$8,016,113	-	-	\$8,016,113
Dixieland CRA	\$560,272	-	-	\$560,272
Parking	\$188,500	-	-	\$188,500
Airport	\$12,300,169	-	-	\$12,300,169
Stormwater	\$9,301,621	-	-	\$9,301,621
Wastewater	\$56,005,500	-	-	\$56,005,500
Water	\$7,076,714	-	-	\$7,076,714
Lakeland Electric	\$54,721,826	-	-	\$54,721,826
Total	\$190,581,520	\$ -	\$ -	\$190,581,520

Figure 226: CIP Non-Recurring Projects Impact on Operating Budget

An overview of the City's **Debt Management** policies is included in the Long-Range Planning Section (Pages 66 through 71). The Section includes explanations and definitions of the:

- Purpose of Long-Term Debt
- Types of Debt/Revenue Debt Programs
- Debt Trends
- Recent Debt Management Activities
- Debt Service Requirements
- Ratings and Coverage

Capital Expenditure Summary

Below are the approved capital project totals by fund for the upcoming fiscal year and the project totals for the 10-year plan.

FY2026 Capital Improvement Fund Totals

Fund	Total	Percentage
Transportation	\$13,935,138	7%
Public Improvement	27,568,226	14%
Downtown CRA	4,201,055	2%
Midtown CRA	8,016,113	4%
Dixieland CRA	560,272	0%
Parking	188,500	0%
Airport	9,006,555	5%
Stormwater	9,301,621	5%
Wastewater	56,005,500	29%
Water	7,076,714	4%
Lakeland Electric	54,721,826	29%
FY2026 Total	\$190,581,520	100%

Figure 227: Capital Improvement Fund Totals

10-Year Capital Improvement Fund Totals

Fund	Total	Percentage
Transportation	\$134,701,822	8%
Public Improvement	189,300,340	11%
Downtown CRA	56,299,991	3%
Midtown CRA	80,893,445	5%
Dixieland CRA	4,262,721	0%
Parking	1,988,000	0%
Airport	68,531,695	4%
Stormwater	103,477,684	6%
Wastewater	394,933,204	24%
Water	94,279,685	6%
Lakeland Electric	542,997,046.61	32%
10-Year Total	\$1,671,665,633.61	100.00%

Figure 228: 10-Year Capital Improvement Fund Totals

Capital Sources Summary

A summary of capital project revenue sources for the current year and the 10-year plan is shown below.

FY2026 Capital Improvement Source Totals

Fund	Total	Percentage
Charges for Services	\$11,752,000	6%
Intergovernmental Revenues	56,700,581	30%
Debt Proceeds	9,000,000	5%
Fines and Forfeits	3,252,000	2%
Impact Fees	2,610,000	1%
Miscellaneous Revenues	2,327,667	1%
Transfers from Other Funds	29,670,802	16%
LE Capital Transfers In	54,721,826	29%
Surplus	20,546,644	11%
FY2026 Total	\$190,581,520	100%

Figure 229: Capital Improvement Source Totals

10-Year Capital Improvement Source Totals

Fund	Total	Percentage
Charges for Services	\$129,428,420	8%
Intergovernmental Revenues	432,504,908	26%
Debt Proceeds	96,905,000	6%
Fines and Forfeits	3,360,000	0%
Impact Fees	18,900,000	1%
Miscellaneous Revenues	21,124,123	1%
Transfers from Other Funds	285,749,492	17%
LE Capital Transfers In	542,997,046	32%
Surplus	140,696,644	8%
10-Year Total	\$1,671,665,633	100.00%

Figure 230: 10-Year Capital Improvement Source Totals

Significant Non-Recurring Projects

Transportation Fund

Project Title:	North Socrum Loop Traffic Signals	
Project Description:	Consulting engineering services to design the reconstruction of traffic control signals at the intersections of Socrum Loop Road at Daughtery Rd/Walt Loop Road and Socrum Loop Road at Old Combee Road. The equipment at these locations is reaching the end of its service life.	
Amount:	\$250,000	

Figure 231: Transportation Fund Significant Non-Recurring Projects

Project Title:	Chase Street Trail from Strain Boulevard to West of Veteran's Avenue	
Project Description:	The Chase Street trail project will construct a 10-foot-wide shared use path within the existing Chase Street right of way from Strain Boulevard to just west of Veteran's Avenue. The design phase was funded by the City of Lakeland and will be completed by the end of calendar year 2025. Construction is funded through a federal grant for fiscal year 2026	
Amount:	\$1,550,000	

Figure 232: Transportation Fund Significant Non-Recurring Projects

Significant Non-Recurring Projects

Project Title:	Survey Equipment	
Project Description:	The Public Works Department operates two full-time survey crews which are equipped with digital levels, GPS units, and data collectors. The funds will be used to modernize the City's the City's equipment, replace the digital levels, and expand the group's capabilities with the purchase of a survey quality drone.	
Amount:	\$40,000	

Figure 233: Transportation Fund Significant Non-Recurring Projects

Lakeland Linder International Airport (LLIA)

Project Title:	Airport Business Plan Update	
Project Description:	Lakeland Linder International Airport is creating an updated Business Plan to guide its future growth and financial stability. The plan will include an analysis of the airport's strengths, weaknesses, opportunities, and threats; a detailed financial and debt review; exploration of new business opportunities; and an evaluation of its operations and governance. While it won't update the FAA-approved Master or Layout Plans, it will align with them to support the airport's long-term development.	
Amount:	\$354,062	

Figure 234: Lakeland Linder International Airport Significant Non-Recurring Projects

Significant Non-Recurring Projects

Project Title:	Taxiway A Shoulder Construction	The diagram is a technical site plan of an airport's taxiway system. It features several color-coded segments along a horizontal axis: a pink segment labeled '4' on the left, followed by a blue segment labeled '3', an orange segment labeled '2', a green segment labeled '1A', and a purple segment labeled '1B' on the right. These segments are situated between two main horizontal runways or taxiways. Various other labels are scattered throughout the plan, including 'DRANE FIELD RD', 'AIRPORT PROPERTY LINE', 'HOTEL', 'SERVICE ROAD', 'REGIONAL POND', 'CARGO AIRPORT', 'TAXIWAY A', 'TAXIWAY B', 'TAXIWAY C', 'TAXIWAY D', 'TAXIWAY E', 'TAXIWAY F', 'TAXIWAY G', 'TAXIWAY H', 'TAXIWAY I', 'TAXIWAY J', 'TAXIWAY K', 'TAXIWAY L', 'TAXIWAY M', 'TAXIWAY N', 'TAXIWAY O', 'TAXIWAY P', 'TAXIWAY Q', 'TAXIWAY R', 'TAXIWAY S', 'TAXIWAY T', 'TAXIWAY U', 'TAXIWAY V', 'TAXIWAY W', 'TAXIWAY X', 'TAXIWAY Y', 'TAXIWAY Z', 'TAXIWAY AA', 'TAXIWAY AB', 'TAXIWAY AC', 'TAXIWAY AD', 'TAXIWAY AE', 'TAXIWAY AF', 'TAXIWAY AG', 'TAXIWAY AH', 'TAXIWAY AI', 'TAXIWAY AJ', 'TAXIWAY AK', 'TAXIWAY AL', 'TAXIWAY AM', 'TAXIWAY AN', 'TAXIWAY AO', 'TAXIWAY AP', 'TAXIWAY AQ', 'TAXIWAY AR', 'TAXIWAY AS', 'TAXIWAY AT', 'TAXIWAY AU', 'TAXIWAY AV', 'TAXIWAY AW', 'TAXIWAY AX', 'TAXIWAY AY', 'TAXIWAY AZ', 'TAXIWAY BA', 'TAXIWAY BB', 'TAXIWAY BC', 'TAXIWAY BD', 'TAXIWAY BE', 'TAXIWAY BF', 'TAXIWAY BG', 'TAXIWAY BH', 'TAXIWAY BI', 'TAXIWAY BJ', 'TAXIWAY BK', 'TAXIWAY BL', 'TAXIWAY BM', 'TAXIWAY BN', 'TAXIWAY BO', 'TAXIWAY BP', 'TAXIWAY BQ', 'TAXIWAY BR', 'TAXIWAY BS', 'TAXIWAY BT', 'TAXIWAY BU', 'TAXIWAY BV', 'TAXIWAY BW', 'TAXIWAY BX', 'TAXIWAY BY', 'TAXIWAY BZ', 'TAXIWAY CA', 'TAXIWAY CB', 'TAXIWAY CC', 'TAXIWAY CD', 'TAXIWAY CE', 'TAXIWAY CF', 'TAXIWAY CG', 'TAXIWAY CH', 'TAXIWAY CI', 'TAXIWAY CJ', 'TAXIWAY CK', 'TAXIWAY CL', 'TAXIWAY CM', 'TAXIWAY CN', 'TAXIWAY CO', 'TAXIWAY CP', 'TAXIWAY CQ', 'TAXIWAY CR', 'TAXIWAY CS', 'TAXIWAY CT', 'TAXIWAY CU', 'TAXIWAY CV', 'TAXIWAY CW', 'TAXIWAY CX', 'TAXIWAY CY', 'TAXIWAY CZ', 'TAXIWAY DA', 'TAXIWAY DB', 'TAXIWAY DC', 'TAXIWAY DD', 'TAXIWAY DE', 'TAXIWAY DF', 'TAXIWAY DG', 'TAXIWAY DH', 'TAXIWAY DI', 'TAXIWAY DJ', 'TAXIWAY DK', 'TAXIWAY DL', 'TAXIWAY DM', 'TAXIWAY DN', 'TAXIWAY DO', 'TAXIWAY DP', 'TAXIWAY DQ', 'TAXIWAY DR', 'TAXIWAY DS', 'TAXIWAY DT', 'TAXIWAY DU', 'TAXIWAY DV', 'TAXIWAY DW', 'TAXIWAY DX', 'TAXIWAY DY', 'TAXIWAY DZ', 'TAXIWAY EA', 'TAXIWAY EB', 'TAXIWAY EC', 'TAXIWAY ED', 'TAXIWAY EE', 'TAXIWAY EF', 'TAXIWAY EG', 'TAXIWAY EH', 'TAXIWAY EI', 'TAXIWAY EJ', 'T
Project Description:	Paved shoulders will be added along Taxiway A to increase safety and meet current airport design standards, including the construction of a new drainage network, pavement markings, pavement rehabilitation, installation of LED edge lighting, airfield grading, and installation of a duct bank.	
Amount:	\$7,294,621	

Figure 235: Lakeland Linder International Airport Significant Non-Recurring Projects

Public Improvement Fund

Project Title:	SWAT Tower Renovation and Situational Training Space
Project Description:	Redesign and build a new SWAT Training Tower to replace our ageing wooden structure. Adjacent to this structure will be an enclosed Situational Training Space that will allow us to train in all types of lighting conditions. This room will have movable wall systems to configure different scenarios, the ability to pull cars in to do traffic stop training without worrying about weather, etc. and an elevated platform where instructors can watch and evaluate from above, giving real-time feedback to those being trained.
Amount:	\$125,000

Figure 236 Public Improvement Fund Significant Non-Recurring Projects

Significant Non-Recurring Projects

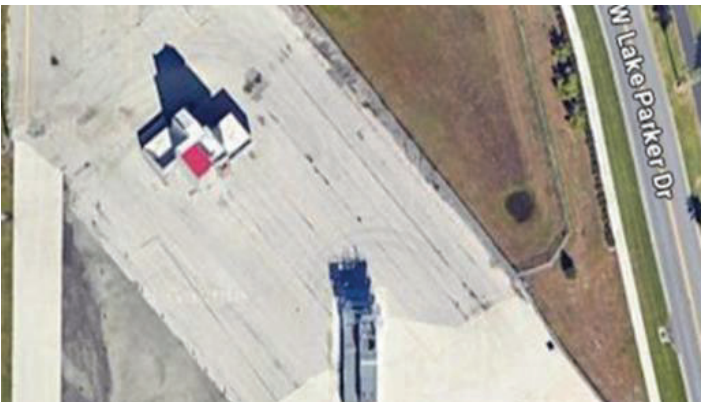
Project Title:	Lakeland Fire Department Training Center Resurface Asphalt Project	
Project Description:	Resurface the damaged and deteriorating asphalt areas on the training center grounds. The condition of the current asphalt and milling area is damaged and/or deteriorated to the point where it has become a safety issue for personnel and apparatuses.	
Amount:	\$106,000	

Figure 237: Public Improvement Fund Significant Non-Recurring Projects

Parking System

Project Title:	Main St Garage Access Control System	
Project Description:	Install a new access control system at the Main Street Garage. The gates will be used to physically control access to the garage to ensure space is available for paid permit holders or restrict access when the garage is at maximum capacity.	
Amount:	\$26,000	

Figure 238: Parking System Significant Non-Recurring Projects

Project Title:	On-Street Parking Pay Stations	
Project Description:	Install 7 pay stations for on-street parking in the Downtown area to improve user experience and allow visitors to pay via card in addition to the ParkMobile app.	
Amount:	\$75,000	

Figure 239: Parking System Significant Non-Recurring Projects

Significant Non-Recurring Projects

Project Title:	Parking Lot Resurfacing	
Project Description:	Regular resurfacing of the downtown surface parking lots to maintain them in good condition.	
Amount:	\$35,000	

Figure 240: Parking System Significant Non-Recurring Projects

Wastewater

Project Title:	Glendale Digester Improvements Design	
Project Description:	This project is part of a larger scale effort to treat our biosolids for the next 20 years. Currently in the engineering study phase, once the treatment method is finalized and a suitable location is determined, existing aging infrastructure will need to be refurbished or updated. This may include adding digestors to increase capacity or replacing the mesophilic digester roofs.	
Amount:	\$1,200,000	

Figure 241: Wastewater Fund Significant Non-Recurring Projects

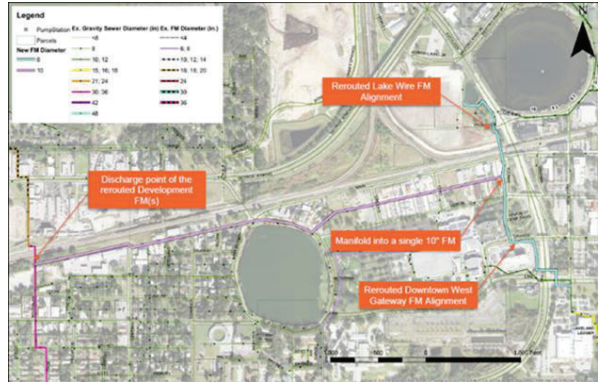
Project Title:	Downtown Master Plan Upgrade	
Project Description:	This project is to install a 10" force main to reroute Lake Wire and Downtown West development wastewater into Western Trunk to support new growth in the downtown area (Lake Morton).	
Amount:	\$9,000,000	

Figure 242: Wastewater Fund Significant Non-Recurring Projects

Significant Non-Recurring Projects

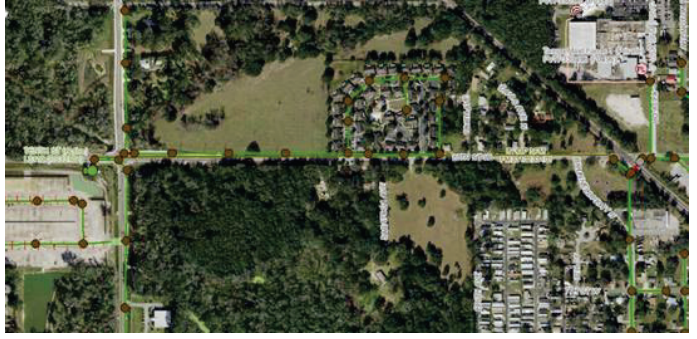
Project Title:	Replace CIP Force Main	
Project Description:	This ductile iron force main was constructed in 1961 and runs on the Northside of 10th Street from the 10th Street pump station at Wabash St. to Brunnell Parkway. This force main is past its useful life and recently there have been several line breaks due to roadway improvement work at 10th Street and Wabash.	
Amount:	\$450,000	

Figure 243: Wastewater Fund Significant Non-Recurring Projects

Project Title:	Master Plan – Crystal Lake/Sylvester Combined	
Project Description:	The Crystal Lake gravity line experiences significant inflow and infiltration (I/I), causing it to run over 50% full in dry weather and surcharge during rainy periods. Even with I/I reduction efforts and some flow rerouted north, capacity issues persist. To address this, the project aims to recover capacity in the existing 18-inch line by diverting, not enlarging, flow. A new force main will be built from the Crystal Grove Pumping Station across US 98 to the upsized Sylvester Road gravity line. The existing force main will be abandoned or retained for future use. This redirection is expected to reduce flow to the Crystal Lake Trunk Line by about 20% MGD during dry weather	
Amount:	\$450,000	

Figure 244: Wastewater Fund Significant Non-Recurring Projects

Significant Non-Recurring Projects

Project Title:	Sylvester Shores L1720 Station and FM Rehab	
Project Description:	The Sylvester Shores pump station was built in 1971 and serves the residential community South of Sylvester Rd between John Arthur way and Sylvester Ct. on the NE side of Lake Bentley. Both the station and its associate steel force main are past their useful life and need rehabilitation to maintain uninterrupted service to this area.	
Amount:	\$450,000	

Figure 245: Wastewater Fund Significant Non-Recurring Projects

Project Title:	Western Trunk San Gully Rd line Relocation	
Project Description:	The Western Trunk currently carries about 3.5 million gallons of wastewater per day through a 36-inch gravity sewer line that ends at the City's Southwest Pump Station. The existing 12,800-foot system, with 43 manholes and 47 branch connections, was last lined in the late 1980s and has reached the end of its service life. The new Western Trunk will include a 42-inch gravity main, a new pump station, and a 24-inch force main—expanding capacity and ensuring reliable wastewater service for decades.	
Amount:	\$8,000,000	

Figure 246: Wastewater Fund Significant Non-Recurring Projects

Significant Non-Recurring Projects

Water

Project Title:	Delta V Equipment Hardware Replacement	
Project Description:	The TB Williams and CW Combee Water Treatment Plants use Emerson's Delta V Distributive Control System (DCS) to manage water treatment and pumping operations. To support an upcoming Delta V software update, which requires a newer Windows operating system, the Delta V Equipment Hardware Replacement Project will replace the existing servers and workstations. This upgrade ensures continued system compatibility, improved control capabilities, and enhanced cybersecurity.	
Amount:	\$225,000	

Figure 247: Water Fund Significant Non-Recurring Projects

Lakeland Electric

Project Title:	Plant Power System Renewal Project	
Project Description:	The existing Larsen 2400 switch gear is outdated and uses old-style electro-mechanical relays. Salvaged switchgear from Unit 3 will be upgraded, reconfigured, and installed to replace it and restore reliable station service power.	
Amount:	\$650,000	

Figure 248: Lakeland Electric Fund Significant Non-Recurring Projects

Significant Non-Recurring Projects

Project Title:	Power Reliability Improvement Project – Unit 5	
Project Description:	The current 480-volt motor control center (MCC) is about 25 years old, sits outside, and needs to be replaced. The new system will include an extra breaker so that the equipment it powers can be completely shut off when needed.	
Amount:	\$350,000	

Figure 249: Lakeland Electric Fund Non-Recurring Projects

**DIXIELAND CRA FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Tax Increment Revenues	421,549	435,772	448,800	462,300	476,200	490,500	505,200	520,400			
Interest on Pooled Investments	58,000	60,000	62,000	64,000	66,000	68,000	50,000	29,895			
Unappropriated Surplus	2,285,763	64,500	76,791	63,703	125,229	86,369	92,125	14,937			
Total Revenue	2,765,312	560,272	587,591	590,003	667,429	644,869	647,325	565,232			
Expense											
Operating Expense											
Community Redevelopment Agency	101,891	104,099	106,000	108,000	110,000	112,000	114,000	117,000			
Unspecified											
Redevelopment of Belmar Ave Properties	679,075	150,000	150,000	150,000	100,000	100,000	100,000	125,559			
Misc Projects											
Small Project Assistance	243,677	100,000	100,000	100,000	250,000	250,000	250,000	250,000			
Landscaping Maintenance by Other City Departments	2,466	2,540	2,617	2,696	2,777	2,862	2,950	3,039			
Alley Maintenance	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600			
Arts & Entertainment	45,255	10,000	10,000	10,000	10,000	10,000	10,000	10,000			
Infill Adaptive Reuse Program	300,000										
CRA Annual Report	2,070	2,177	2,260	2,327	2,397	2,468	2,542	2,617			
Community Policing Innovation	7,514	7,856	8,114	8,380	8,655	8,939	9,233	9,274			
Corridor Enhancement											
Alley Improvement Project	160,408	50,000	75,000	75,000	50,000	25,000	25,000	25,000			
Redevelopment Plan Update	175,000										
SFLA Corridor Improvements	1,039,356	125,000	125,000	125,000	125,000	125,000	125,000	14,143			
Dixieland Sign Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000			
Total Expenses	2,765,312	560,272	587,591	590,003	667,429	644,869	647,325	565,232			
Unappropriated Surplus											
Beginning Balance	2,809,417	523,654	459,154	382,363	318,660	193,431	107,062	14,937			
Sources / (Uses)	(2,285,763)	(64,500)	(76,791)	(63,703)	(125,229)	(86,369)	(92,125)	(14,937)			
Ending Balance	523,654	459,154	382,363	318,660	193,431	107,062	14,937				

**DOWNTOWN CRA FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Tax Increment Revenues	3,883,664	4,557,739	4,694,500	4,835,300	4,980,400	5,129,800	5,283,700	5,442,200	5,605,500	5,773,700	5,943,900
Interest on Pooled Investments	175,000	180,000	185,000	191,000	197,000	203,000	209,000	200,000	190,000		
Unappropriated Surplus	5,258,945	(536,684)	69,764	396,785	269,694	304,499	685,014	638,491	28,101	482,661	159,927
Total Revenue	9,317,609	4,201,055	4,949,264	5,423,085	5,447,094	5,637,299	6,177,714	6,280,691	5,823,601	6,256,361	6,103,827
Expense											
Operating Expense											
Community Redevelopment Agency	142,194	254,191	236,000	244,000	252,000	263,000	271,000	279,000	287,000	300,000	225,000
Neighborhood Projects											
Small Project Assistance	677,470	350,000	350,000	350,000	350,000	500,000	500,000	500,000	500,000	500,000	500,000
Downtown Infrastructure	160,000	165,000	170,000	175,000	180,000	191,000	197,000	203,000	210,000	310,000	360,000
Catalyst Development	729,183	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Affordable Housing	500,000	500,000	750,000	750,000	750,000	1,000,000	1,000,000	1,500,000	1,500,000	1,750,000	1,500,000
Misc Projects											
Property Management	5,994	6,029	6,142	6,176	6,211	6,247	6,285	6,324	6,324	6,324	6,324
Arts & Entertainment	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Tax Increment Financing Agreements (TIF)	1,046,213	1,300,000	1,300,000	1,750,000	1,750,000	1,500,000	1,600,000	1,600,000	1,125,000	1,194,760	1,000,000
Business Technical Assistance Funding	80,000										
CRA Annual Report	8,183	7,946	8,989	9,369	9,766	10,180	10,613	11,066	11,417	11,417	11,417
Redevelopment Plan Update	175,000						175,000				
Community Policing Innovation	60,032	64,889	68,133	71,540	75,117	78,872	82,816	85,301	87,860	87,860	87,860
Oak Street Development	1,836,000										
Peachtree Flats Development	775,000										
Corridor Enhancement											
Downtown Streetscape	600,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	567,226
Bay St Streetscape & Drainage Improvements	229,116										
SFLA Corridor Improvements	1,661,849	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000
Downtown Corridor Enhancements	621,375	218,000	225,000	232,000	239,000	253,000	500,000	261,000	261,000	261,000	261,000
Total Expenses	9,317,609	4,201,055	4,949,264	5,423,085	5,447,094	5,637,299	6,177,714	6,280,691	5,823,601	6,256,361	6,103,827
Unappropriated Surplus											
Beginning Balance	7,757,197	2,498,252	3,034,936	2,965,172	2,568,387	2,298,693	1,994,194	1,309,180	670,689	642,588	159,927
Sources / (Uses)	(5,258,945)	536,684	(69,764)	(396,785)	(269,694)	(304,499)	(685,014)	(638,491)	(28,101)	(482,661)	(159,927)
Ending Balance	2,498,252	3,034,936	2,965,172	2,568,387	2,298,693	1,994,194	1,309,180	670,689	642,588	159,927	

**MID-TOWN CRA FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Tax Increment Revenues	8,255,733	9,035,080	9,306,100	9,585,300	9,872,900	10,169,100	10,474,200	10,788,400			
Reimbursements / Loss Recovery	8,592										
Interest on Pooled Investments	241,000	248,000	255,000	263,000	271,000	279,000	275,000	120,771			
All Other Reimbursements & Recoveries											
Property Management	108,248										
Reimbursements / Loss Recovery											
Property Management	89,837										
Haus 820 Leasehold Improvements	32,006										
Rental Income											
Property Management	162,000	167,000	172,000	177,000	182,000	187,000	193,000	199,000			
Principal Payments - Housing Loans											
Northwest Neighborhood	6,000										
Unappropriated Surplus	10,902,061	(1,433,967)	3,035,617	64,253	736,057	2,534,591	2,524,052	1,212,991			
Total Revenue	19,805,477	8,016,113	12,768,717	10,089,553	11,061,957	13,169,691	13,466,252	12,321,162			
Expense											
Operating Expense											
Community Redevelopment Agency	1,144,149	1,130,000	1,145,000	1,165,000	1,190,000	1,225,000	1,261,750	1,371,800			
Community Redevelopment Agency											
FDOT-Chase Street Trail	243,180										
Planning-Affordable Housing Incentive Plan	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000			
Small Project Assistance	531,640	750,000	750,000	750,000	1,000,000	1,000,000	1,000,000	500,000			
Property Management	607,768	381,464	418,151	432,220	446,788	460,125	473,864	488,012			
Beautification Project-Lakeland Hills Blvd	250,000										
Providence Rd - W 10th St to Griffin Rd	2,553,873	950,000									
Hartsell Ave	75,000										
Infrastructure Projects		500,000	500,000	500,000	500,000	500,000	500,000	500,000			
Landscape - Ingraham Ave	136	141	146	150	155	160	165	170			
Arts & Entertainment	69,640	25,000	50,000	50,000	50,000	100,000	100,000	100,000			
Business Technical Assistance Funding	170,000										
Lakeshore Aquatic Preservation	10,000	5,000									
Florida Taxable Pension Liability Reduction Note, Series 2020	19,754	19,990	20,227	20,463	20,698	20,947	11,952	61,750			
Northwest Neighborhood	3,924,274	1,100,845	1,100,732	1,100,754	1,000,777	1,500,800	1,500,824	1,500,849			
Redevelop Massachusetts Ave Properties	910,929	750,000	750,000	1,000,000	1,000,000	1,000,000	250,000	250,000			
Memorial Blvd	550,000		500,000	500,000	500,000	1,000,000	1,294,296	1,650,928			
CRA Annual Report	17,869	12,946	19,368	19,950	20,548	21,165	21,800	22,454			
Redevelopment Plan Update	325,000					325,000					
East Main Street Master Plan	1,537,589	250,000	250,000	250,000	250,000	250,000	500,000	500,000			
Northeast Neighborhood	1,638,817	500,000	500,000	500,000	500,000	750,000	750,000	750,000			
Memorial Blvd Economic Development Strategy	86,000										
Affordable Housing Partnerships	2,000,000		1,000,000	1,000,000	1,500,000	1,500,000	2,000,000	2,000,000			
N. Scott Ave Sidewalk	267,000										
Neighborhood Alley Improvements	100,000	100	100,000	100,000	100,000	250,000	250,000	250,000			
Code Enforcement											
Community Policing Innovation	62,056	67,079	70,433	73,955	77,653	81,535	85,612	88,180			
Housing											
Residential Incentives	1,505,491	1,000,000	1,500,000	2,000,000	2,250,000	2,500,000	2,750,000	1,550,000			
Police											
Community Policing Innovation	416,018	449,670	472,154	495,761	520,550	546,577	573,906	591,123			
Engineering											
Providence Rd - W 10th St to Griffin Rd	12,322										
N. Scott Ave Sidewalk	35,366										
Public Works Construction & Maintenance											
Property Management	250,000										
Providence Road			3,494,594								
Lakehurst Street	370,000										

**MID-TOWN CRA FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Parks											
MLK - Memorial to 10th St	10,960	11,289	11,628	11,977	12,336	12,706	13,087	13,480			
Landscape - US 98 - Memorial to 10th St	20,356	20,967	21,596	22,244	22,911	23,599	24,307	25,036			
Landscape - US 98 - Griffin to 10th St	24,288	24,057	25,579	26,346	27,136	27,951	28,790	29,653			
Landscape - Parker Street	10,960	11,289	11,628	11,977	12,336	12,706	13,087	13,480			
Landscape - Ingraham Ave	12,772	13,188	13,550	13,957	14,376	14,807	15,251	15,709			
Landscape - Intown Bypass Phase 1 Outparcels	10,960	11,289	11,628	11,977	12,336	12,706	13,087	13,480			
E. Main Street Landscaping Maintenance	16,310	16,799	17,303	17,822	18,357	18,907	19,474	20,058			
Total Expenses	19,805,477	8,016,113	12,768,717	10,089,553	11,061,957	13,169,691	13,466,252	12,321,162			
Unappropriated Surplus											
Beginning Balance	19,575,655	8,673,594	10,107,561	7,071,944	7,007,691	6,271,634	3,737,043	1,212,991			
Sources / (Uses)	(10,902,061)	1,433,967	(3,035,617)	(64,253)	(736,057)	(2,534,591)	(2,524,052)	(1,212,991)			
Ending Balance	8,673,594	10,107,561	7,071,944	7,007,691	6,271,634	3,737,043	1,212,991				

**PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Fire Protection, Outside City Limits	125,000	125,000	125,000								
Transfer from Public Improvement Endowment Fund	28,848,181	14,524,947	13,004,139	11,238,953	10,771,167	11,943,056	11,000,000	11,192,500	11,388,369	11,587,665	11,790,449
Investment Revenue	315,024										
Sale of Old Rescue	25,000										
Heritage Plaza Parking Garage Revenues	42,833										
Contributions & Donations	380										
Misc. Revenues	9,447										
Federal Grants											
Fletcher Park Sports Field Lighting	172,390										
State Grants											
Resurvey Historic District Phase I	50,000										
Seven Wetlands Park	252,474										
Joker Marchant Stadium Renovations	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Peterson Park-Concession/Restroom Renovation	200,000										
Local Grants											
Resurface Tennis Courts	62,000										
Joker Marchant Stadium Renovations	1,044,561	1,033,801	1,006,282	1,007,404	1,006,148	1,005,896	1,005,860	1,005,974	1,006,055	1,007,094	1,006,978
Comm Center Expansion	400,000										
County-Wide Library Revenues											
County-Wide Library Cooperative	744,270	340,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	180,000	200,000
Contributions & Donations											
Fletcher Park Sports Field Lighting	80,000										
Joker Marchant Stadium Renovations	300,000	266,667	266,667	266,667	266,667	266,667	266,667				
Commissions											
Golf Cart Batteries	11,449										
Transfer from General Fund											
Detroit Tigers Player Development Facility (Debt Service)	364,038	2,204,514	2,162,672	2,242,017	2,201,209	2,202,189	2,200,077	2,204,761	2,200,764	2,202,607	2,204,679
Transfer from Internal Loan Fund											
Joker Marchant Stadium Renovations	24,763,513										
Transfer from Trust Funds											
Oak Hill Cemetery Expansion		835,000									
Transfer from Impact Fees											
Parks and Recreation:											
Lake Crago Park-	148,846	1,300,000				500,000				500,000	
Cypress Youth Complex	1,200										
Peterson Park-Concession/Restroom Renovation	286,347										
Impact Fee Study	33,618										
English Creek Park		1,500,000		1,000,000		600,000		600,000		600,000	
Police Department:											
Comm Center Expansion	515,564										
Generator Purchase/Rehab	637,062										
Refurbish Training Facility		300,000						750,000	250,000		
Renovate Tower Building	1,240,300	500,000									
Station Renovation (Impact Fees)						150,000					
Impact Fee Study	32,986										
Fire Department:											
Construct Fire Station	432,190	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Resurface Asphalt Road Way		106,000									
Impact Fee Study	33,267										
Refurbish Training Facility	225,000	351,721	327,926								
Unappropriated Surplus	3,238,968	1,499,810	(181,442)	703,680	396,537	(697,732)	1,113,155	267,371	2,329	(717,870)	(891,803)
Total Revenue	65,635,908	25,987,460	18,011,244	17,758,721	15,941,728	17,270,076	16,885,759	17,320,606	16,147,517	16,459,496	15,410,303

**PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Expenses											
Parks:											
Beautif Proj (Grant & City)											
Neighborhood Beautification	112,431	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Publix Charities Park											
Playground Equipment Replacement									260,000		
John McGee Park											
Parking Lot Expansion	300,000										
John McGee Park	3,739										
Dobbins Park											
Playground Equipment Replacement					250,000						
Horney Park											
Playground Equipment Replacement								100,000			
Jackson Park											
Playground Equipment Replacement								100,000			
Fletcher Park at Lake Bonny											
Fletcher Park Sports Field Lighting	630,150										
Freedom Park											
Playground Equipment Replacement				120,000							
Lake Mirror Park											
Barnett Park Splash Pad Replacement			750,000								
Barnett Park Repairs	3,500										
Barnett Park Playground Equipment Replacement	303,391										
Sunflower Preschool Playground Equipment							250,000				
Sunflower Preschool Playground Surface				200,000							
Lake Parker Park											
Playground Equipment Replacement						250,000					
Marchant Stadium											
Marchant Stadium - Field Replacement	225,000						275,000				
Stadium Lighting Replacement			800,000								
Joker Marchant Stadium Renovations	27,459,903	2,744,800	2,744,800	2,745,550	2,741,800	2,743,550	2,745,300	2,741,800	2,746,488	2,742,800	2,744,800
Stadium Improvements							100,000				
Future Expansion Reserve			290,320								
Tigertown											
Tigertown Player Development Facility	4,000,000										
Tigertown Player Development Facility - Debt Service	364,038	2,204,514	2,162,672	2,242,017	2,201,209	2,202,189	2,200,077	2,204,761	2,200,764	2,202,607	2,204,678
Parks Storage Building at Tigertown	448,400										
Miami Park											
Playground Equipment Replacement				100,000							
Peterson Park											
Playground Equipment Replacement								200,000			
Fan Seating-ADA Upgrade	85,000										
Peterson Park-Concession/Restroom Renovation	200,000										
Sertoma Park											
Sertoma Park Renovation							65,000				
Washington Park											
Playground Equipment Replacement			180,000								
West/SW Compelxes											
Playground Equipment Replacement							250,000	125,000			
Southwest Complex-Clubhouse Remodel	113,190										
Westside Complex-Concession Stand Rehab	213,690										
Woodlake Park											
Playground Equipment Replacement									162,500		
Irrigation Projects											
Centralized Irrigation System			50,000						50,000		
Sportsfield Projects											
City Sportsfield Lighting		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000

**PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
7th Street Park											
Playground Equipment Replacement									100,000		
Parker Street Park											
Playground Equipment Replacement				100,000							
Hanley Park											
Playground Equipment Replacement			100,000								
Misc Parks Projects											
Christmas Decorations	25,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Consultant Services	76,116	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Pavement Management System - Re-pave Park Paths	28,993	29,718	30,461	31,222	32,003	32,803	33,623	34,464	35,325	36,208	37,114
Munn Park Renovation	177,405										
Parks Maintenance Projects	76,000	77,000	78,000	79,000	80,000	81,000	82,000	83,000	84,000	85,000	86,000
Seven Wetlands Park	332,478										
Bark at the Lake	23,246										
Repair and Maintenance of Park Boardwalks and Walkways	56,949	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Lake Mirror Promenade Renovation	482,568										
Total Parks	35,741,187	5,203,532	7,333,753	5,765,289	5,452,512	5,457,042	6,148,500	5,736,525	5,786,577	5,214,115	5,220,092
Recreation:											
Coleman Bush Building											
Replace Stage Curtains	7,452										
Kelly Recreation Complex											
Gandy Pool Resurfacing	459,926										
Kelly Rec - Replace Weight Rm Equipment							50,000				
Annual Pool Contingency	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Lake Crago Park											
Lake Crago Park Complex Construction	105,490										
Simpson Park Rec Center											
Simpson Park - Replace Weight Rm Equipment							50,000				
Playground Equipment Replacement				125,000							
Simpson Pool Operations											
Annual Pool Contingency	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Simpson Park Pool Repairs	320,545										
Edgewood Park											
Resurface Tennis Courts	163,884										
Misc Recreation Projects											
Renovate Building & Playgrounds	294,222	297,000	300,000	303,000	306,000	309,000	312,000	315,000	318,000	321,000	324,000
Total Recreation	1,367,519	313,000	316,000	444,000	322,000	325,000	428,000	331,000	334,000	337,000	340,000
Parks & Recreation Impact Fee Projects:											
P&R Impact Fee-Dist 1											
Lake Crago Park- Impact Fee Study	148,846 16,809	1,300,000				500,000				500,000	
P&R Impact Fee-Dist 2											
Impact Fee Study	16,809										
Cypress Youth Complex	1,200										
English Creek Park		1,500,000		1,000,000		600,000		600,000		600,000	
Peterson Park-Concession/Restroom Renovation	286,347										
Total Parks & Recreation Impact Fee Projects	470,011	2,800,000	-	1,000,000	-	1,100,000	-	600,000	-	1,100,000	-
Library:											
Co-op Funded Projects											
Library - Carpet Replacement	252,658	50,000	75,000						60,000		25,000
Office Renovation									20,000		
Fixtures & Equipment	400,000	100,000									
Computer Equipment Upgrade	105,792	30,000		30,000		10,000		40,000	20,000		10,000
Ceiling & Lighting Replacement (Main)	24,050			30,000				20,000			
Signage	15,000	10,000								20,000	

**PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Future Expansion Reserve	500,622	100,000	105,000	75,000	160,000	90,000	45,000	75,000		145,000	85,000
Lobby Restroom Renovation	234,270						75,000				
Closed Circuit Camera System Upgrade	20,003	10,000				10,000					10,000
Restroom Renovation	40,008				20,000						
Library Furniture (Co-op Funded)	258,151					50,000		20,000			20,000
Sound System Upgrade - Meeting Room	6,099			15,000					5,000		
Meeting Room Renovation	45,000	20,000							50,000		
Design New Entry	30,770	30,000					10,000			10,000	
RFID Project	15,333					20,000					
Learning Commons/Coffee Shop Project	1,599										
Interior Finishes/Improvements	312,876			30,000			50,000	20,000	20,000		20,000
LHCC Exhibits and Displays	309,816		20,000	20,000	20,000	20,000	20,000	25,000	25,000	25,000	30,000
E Library Relocation	2,264										
City Funded Projects											
A/C Ductwork Maintenance	51,073										
Total Library	2,625,384	350,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Oak Hill Cemetery:											
Oak Hill Cemetery Expansion		835,000									
Resurface Roadways	25,000			27,500			30,250			33,275	
Oakhill Routine Maintenance	43,600	45,800	48,100	50,500	53,000	55,700	56,700	57,700	58,700	59,700	60,700
48 Niche Columbarium	683		50,000								
Oak Hill Expansion VII	100,703					50,000	50,000	50,000			
Maintenance Shed	29,641										
Total Oakhill Cemetery	199,627	880,800	98,100	78,000	53,000	105,700	136,950	107,700	58,700	92,975	60,700
Cleveland Heights Golf Course											
Greens & Tees Replacement Reserve	83,756	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Golf Cart Batteries	19,595										
Fertilizer	61,000										
Total Cleveland Heights Golf Course	164,351	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Police Department:											
Training Center Safety Improvements					60,000						
Station Renovation (Impact Fees)						150,000					
Impact Fee Study	32,986										
Ballistic Vest Replacements		50,000					60,000				
Ballistic Helmet Replacement								155,389			
Refurbish Training Facility		300,000						750,000	250,000		
UPS Replacement	26,500					28,500					
LPD - CAD Reporting System	135,973										
Renovate Tower Building	1,240,300	500,000									
Comm Center Expansion	915,564										
Generator Purchase/Rehab	637,062										
SWAT Handgun Replacement	35,100										
Total Police Department	3,023,485	850,000	-	-	60,000	178,500	60,000	905,389	250,000	-	-
Fire Department:											
Construct Fire Station #8	1,432,190	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Resurface Asphalt Road Way		106,000									
Fixtures & Equipment	30,000	30,000	30,000								
Impact Fee Study	33,267										
Thermal Imaging Camera	19,690	5,000		5,000		12,000	6,000	12,000	25,000		7,000
Commercial Washer and Dryer Replacement				22,000	3,000				25,000	4,000	
Refurbish Training Facility	351,721	351,721	327,926								
Fire Vehicle Purchases	4,465,321	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Portable Generators	16,200		5,000		11,000	6,000	18,000		6,000		20,000
Extrication Tools	38,110	76,000	39,000	40,000	42,000	43,000			47,000	48,000	50,000

**PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
	6,386,499	2,668,721	2,501,926	2,167,000	2,156,000	2,161,000	2,124,000	2,112,000	2,203,000	2,152,000	2,177,000
Non-Departmental:											
Neighborhood Projects											
Neighborhood Preservation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Neighborhood Matching Grants Program	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Neighborhood Signage	2,400										
Resurvey Historic District Phase I	157,193										
All Other Gen Fund Bldgs											
Paint & Seal	1,377,624	633,762	643,268	652,917	662,711	672,651	682,741	692,982	703,377	713,928	724,637
City Buildings - Roof Replacements	1,744,486	746,568	767,099	788,194	809,869	832,141	855,025	878,538	902,698	927,522	953,028
Air Conditioner Replacements	426,941	329,357	334,298	339,312	344,402	349,568	354,811	360,134	365,536	371,019	376,584
Carpet Replacements	390,861	176,000	179,000	182,000	185,000	188,000	191,000	194,000	197,000	200,000	203,000
Ice Machine Replacements	11,250	11,400	11,550	11,700	11,850	12,000	12,150	12,300	12,450	12,600	12,750
Fire Panel Replacements	79,132	69,540	70,583	71,642	72,717	73,807	74,915	76,038	77,179	78,337	79,512
Accommodations for Programs and Services											
Accommodations for Programs and Services	345,000	121,000	124,000	127,000	130,000	133,000	136,000	139,000	142,000	145,000	148,000
Misc Non-Dept Projects											
Capital Contingency	381,337	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Heritage Town Center - Design & Construction	5,800										
Communications Department Remodel	881										
Lucity Software - Parks and Recreation	7,166										
Chamber of Commerce	115,000										
Commission Chamber Camera Replacement								60,000			
Emergency Manager Vehicle	31,000										
Parking											
Heritage Plaza Parking Garage - Annual Maintenance	103,056	95,481									
Heritage Plaza Parking Garage - Pay Stations	1,750										
Total Non-Departmental	5,345,877	2,598,108	2,544,798	2,587,765	2,631,549	2,676,167	2,721,642	2,827,992	2,815,240	2,863,406	2,912,511
Contributions to Other Funds:											
General Fund:											
General Fund Dividend Assistance	4,070,262	4,000,000	3,750,000	3,500,000	2,800,000	2,800,000	2,800,000	2,500,000	2,500,000	2,500,000	2,500,000
Cleveland Heights Administration	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Information Technology Fund:											
Radio Tower Rehab	40,000										
Detroit Tigers - Naming Rights (revenue passthrough)	50,000	50,000	100,000	100,000	100,000	50,000	100,000				
Detroit Tigers / City Joint Stadium Reserve Contrib	216,667	216,667	166,667	166,667	166,667	216,667	166,667				
RP Funding Center Fund:											
Lakeland Center Capital Contingency	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Operating	2,556,376	2,464,830									
Parking Fund	28,663										
Heritage Plaza Parking Garage - Debt Service	600,000	2,591,802									
Interest Revenue Backstop/LT Capital	1,850,000			750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Contributions to Other Funds	10,311,968	10,223,299	4,916,667	5,416,667	4,966,667	4,966,667	4,966,667	4,400,000	4,400,000	4,400,000	4,400,000
Total Expenses	65,635,908	25,987,460	18,011,244	17,758,721	15,941,728	17,270,076	16,885,759	17,320,606	16,147,517	16,459,496	15,410,303
Unappropriated Surplus											
Beginning Balance	7,789,046	4,550,078	3,050,268	3,231,710	2,528,030	2,131,493	2,829,225	1,716,070	1,448,699	1,446,370	2,164,240
Sources / (Uses)	(3,238,968)	(1,499,810)	181,442	(703,680)	(396,537)	697,732	(1,113,155)	(267,371)	(2,329)	717,870	891,803
Ending Balance	4,550,078	3,050,268	3,231,710	2,528,030	2,131,493	2,829,225	1,716,070	1,448,699	1,446,370	2,164,240	3,056,043

**PUBLIC IMPROVEMENT
RP FUNDING CENTER CAPITAL FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
Local Grants											
Capital Improvement Revenue Note, Series 2017A	534,767	534,414	534,053	533,683	533,304	532,917	532,520	532,113			
Transfer from Public Improvement Fund											
Capital Improvement Revenue Note, Series 2017A	2,556,376	2,464,830									
Lakeland Center Capital Contingency	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Unappropriated Surplus	(1,879,534)	(1,818,478)	645,913	617,329	616,892	616,443	615,983	615,514			
Total Revenue	1,611,609	1,580,766	1,579,966	1,551,012	1,550,196	1,549,360	1,548,503	1,547,627	400,000	400,000	400,000
Expense											
Unspecified											
Emergency HVAC Repair	9,700										
Capital Improvement Revenue Note, Series 2017A	1,181,549	1,180,766	1,179,966	1,151,012	1,150,196	1,149,360	1,148,503	1,147,627			
Portable Chairs	125,000			100,000	100,000						
Lakeland Center Capital Contingency	50,360						400,000	400,000	400,000	400,000	400,000
Replace and Repair Line Set	75,000			75,000	75,000	75,000					
General Replacements	25,000	290,000	280,000	185,000	150,000	285,000					
Building & Parking Security Upgrades	10,000	10,000	10,000	10,000	10,000	10,000					
Roof Repair	20,000	10,000	10,000	10,000	10,000	10,000					
AV Equipment Upgrades	20,000			20,000	20,000	20,000					
Time Clock Plus Upgrade	14,000										
Replacement/Repairs/Upgrades - Lighting Systems	51,000	90,000	100,000								
Forklift	30,000				35,000						
Total Expenses	1,611,609	1,580,766	1,579,966	1,551,012	1,550,196	1,549,360	1,548,503	1,547,627	400,000	400,000	400,000
Unappropriated Surplus											
Beginning Balance	1,507,887	3,387,421	5,205,899	4,559,986	3,942,657	3,325,765	2,709,322	2,093,339	1,477,825	1,477,825	1,477,825
Sources / (Uses)	1,879,534	1,818,478	(645,913)	(617,329)	(616,892)	(616,443)	(615,983)	(615,514)			
Ending Balance	3,387,421	5,205,899	4,559,986	3,942,657	3,325,765	2,709,322	2,093,339	1,477,825	1,477,825	1,477,825	1,477,825

**TRANSPORTATION FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
8th Cent Motor Fuel Tax	982,523	1,006,000	1,026,000	1,047,000	1,068,000	1,089,000	1,111,000	1,133,000	1,156,000	1,179,000	1,203,000
Local Option Gas Tax - 6 Cents	3,223,952	3,373,000	3,440,000	3,509,000	3,579,000	3,651,000	3,724,000	3,798,000	3,874,000	3,951,000	4,030,000
9th Cent Gas Tax	580,343	649,000	662,000	675,000	689,000	703,000	717,000	731,000	746,000	761,000	776,000
Local Option Gas Tax - 5 Cents	2,008,627	2,098,000	2,140,000	2,183,000	2,227,000	2,272,000	2,317,000	2,363,000	2,410,000	2,458,000	2,507,000
Special Assessment - Streets	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Interest on Pooled Investments	150,000	153,000	156,060	159,181	162,365	165,612	168,924	172,302	175,748	179,263	183,000
Federal Grants											
FDOT-Tenoroc Trail - Segment 1	159,526										
FDOT-LAP Josephine Sidewalk (Central Avenue to Pinewood Avenue)	28,332										
FDOT-Chase Street Trail	9,956	1,385,000									
Glendale St		960,000									
Hartselle Avenue Sidewalk		850,000									
Fairbanks St. (W. Bella Vista to SR 539)			499,556								
Ingraham Avenue Trail (FLW Way to US 98)					3,533,994						
State Grants											
FDOT-Hwy Lighting & Traffic Signal Maint. Ageements	807,585	823,737	840,212	857,016	874,156	891,639	909,472	927,661	946,214	965,138	984,000
FDOT-Tenoroc Trail - Segment 1	241,789		2,000,000								
Traffic Project - Advanced Traffic Managment System O&M	165,000	165,000									
Lakeshore Drive Trail						960,759					
Connected and Automated Vehicles - iCASP	18,531										
Providence Road			4,075,645								
Contributions & Donations											
Sidewalk Contingency - Developer Contributions	3,774										
Transfer from General Fund											
Resurfacing & Sealing	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer from Internal Loan Fund											
Providence Road			6,205,000								
Transfer from Parking System											
ADA Compliance	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Transfer from CRA											
FDOT-Chase Street Trail	243,180										
Lakehurst Street	370,000										
Providence Road			3,494,594								
Transfer from Impact Fees											
N. Lakeland East, Connector - Crevasse St. Ext.	15,110										
Hwy 33 Road Improvements - Parkview to Granada	1,000,000										
Hwy 33 Road Improvements - I4 to City Limits	1,390,315										
Waring Road Corridor Improvements	1,174,881										
Cleveland Heights Left Turn at Westover Street	62,500										
Winston Park Boulevard Connector at Laurel Heights	350,000										
Impact Fee Study	62,614										
South Wabash Ave Extension	3,000,000		1,000,000		1,000,000		500,000				
Chase St Trail Ph 2 (Veterans to Bonnet Springs		25,000	200,000								
Sidewalks for Collector Streets			350,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Interim Signalization SR-33 & I-4	40,533										
Providence Road			500,000	500,000	500,000	500,000	500,000	500,000	500,000	200,000	
Lakeland Park Center Drive West Connector	796,846										
Fairbanks St. (W. Bella Vista to SR 539)	250,000										
Redevelopment of Belmar Ave Properties	70,925										
Unappropriated Surplus	6,268,669	274,401	(32,655)	3,476,950	(1,520,466)	237,914	203,666	407,865	(671,402)	(142,044)	(1,005,655)
Total Revenue	24,505,511	12,792,138	27,586,412	13,737,147	13,443,049	11,800,924	11,481,062	11,362,828	10,466,560	10,881,357	10,007,345
Expense											
Operating Expense											
Traffic Engineering	60,000										
Unspecified											

**TRANSPORTATION FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
USDOT Safe Streets and Roads SS4A Grant	45,000										
Sidewalk Projects											
FDOT-LAP Josephine Sidewalk (Central Avenue to Pinewood Avenue)	28,482										
FDOT-Chase Street Trail	288,136	1,550,000									
Sidewalk Repair & Replacement	1,289,499	1,239,087	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,300,000	1,300,000	1,300,000	1,300,000
Glendale St	74,543	1,090,100									
Sidewalk Contingency - Developer Contributions	186,948										
Intersection Video Detectors	50,000										
S. Edgewood Drive (Taft St to US 98S)	407,760										
Beacon Road Sidewalk	215	235,000									
7th Street	124,247										
Sylvester Road Phase II	339,258										
Towne Park Trail	129,937										
Hartsell Ave	25,100										
Cleveland Heights Left Turn at Westover Street	62,500										
Winston Park Boulevard Connector at Laurel Heights	350,000										
CIP Project Development	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Chase St Trail Ph 2 (Veterans to Bonnet Springs		25,000	200,000								
Lakeshore Drive Trail				106,000		975,759					
S. Webster Ave. (Sidewalk and Road)		225,000									
Hartselle Avenue Sidewalk		865,000									
Mall Hill Rd (CR35A to Grand Bay)				27,000							
Sidewalks for Collector Streets					50,000	50,000	50,000	550,000	550,000	550,000	550,000
E Bay St (Lawnview to Lake)		190,000									
Dixieland Pedestrian Infrastructure Improvement		340,000									
Lakehurst Street	387,937										
Fairbanks St. (W. Bella Vista to SR 539)	250,000		559,556								
Towne Park Trail	85,000										
Ingraham Avenue Trail (FLW Way to US 98)	200,000				3,563,994						
Dixieland Pedestrian Infrastructure Improvement	60,000	10,000									
Street Resurf & Sealing											
Pavement Management Information System	20,270	120,000			120,000			130,000			135,000
Resurfacing & Sealing	5,687,211	4,466,063	4,635,097	4,686,852	4,688,695	5,740,630	5,742,662	5,744,795	5,747,035	5,749,387	5,749,387
Street Resurfacing & Sealing Project - Pavement Markings	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000
Providence Road Milling and Resurfacing	15,000										
East Edgewood Drive (Troy to New Jersey)	480,000										
Pavement Marking Inventory & Assessment	175,000	175,000	175,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Griffin Road						520,000					
Resurfacing Lakeland Highlands Road from the Polk Parkway to Edgewood D								735,000			
Old Road 37										275,000	
W. Edgewood Drive						560,000					
Resurfacing University Boulevard from SR 33 to east of Polk Parkway				4,600,000							
Resurfacing Sleepy Hill Road from Kathleen Road to US 98 North			1,024,000								
Resurfacing of East Edgwood Drive from New Jersey to 98 South							900,000				
Hallam Dr	344,000										
Street Improvements											
Alley Improvement Project	80,000	113,652	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Hwy 33 Road Improvements - I4 to City Limits	634,401										
Waring Road Corridor Improvements	1,174,881										
South Wabash Ave Extension	1,900,219										
Rebuild Traffic Signals at N. Socrum Loop		250,000									
Oakbridge Blvd Bridge Replacement			450,000								
Providence Road			13,775,239								
Carpenters Way/US 98 Intersection	32,300										
Sleepy Hill Road Safety Improvements	75,000										
Trans Impact Fee-Dist 1											
N. Lakeland East. Connector - Crevasse St. Ext.	15,110										
Hwy 33 Road Improvements - Parkview to Granada	1,000,000										

**TRANSPORTATION FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Hwy 33 Road Improvements - I4 to City Limits	1,390,315										
Impact Fee Study	31,307										
Sidewalks for Collector Streets			250,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Interim Signalization SR-33 & I-4	40,533										
Providence Road			500,000	500,000	500,000	500,000	500,000	500,000	500,000	200,000	
Lakeland Park Center Drive West Connector	796,846										
Trans Impact Fee-Dist 2											
Impact Fee Study	31,307										
South Wabash Ave Extension	3,000,000		1,000,000		1,000,000		500,000				
Redevelopment of Belmar Ave Properties	70,925										
Traffic Projects											
Pedestrian Safety Awareness Campaign	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
ITS Maintenance	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Traffic Operations Projects	68,593	20,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000
Traffic Calming Projects	102,013	50,000	50,000	50,000	50,000	50,000	50,000	70,000	70,000	70,000	70,000
LED Traffic Signal Retrofit	29,576	30,000	38,000	39,000	40,000	41,000	42,000	42,000	42,000	42,000	
Barricades/Traffic Cones	3,000	3,000	3,000	3,000	3,000						
TMC Service Maintenance Agreement (SMA)	30,000	30,000	30,000	30,000	30,000						
COBALT Traffic Signal Controller Upgrade			75,000								
Rectangular Rapid Flashing Beacons	43,965	15,000	15,000	15,000	15,000						
Traffic Signal SR 33 @ Lake Crago Drive	60,000										
Traffic Project - Traffic Studies & Analysis	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Traffic Project - Advanced Traffic Managment System O&M	540,000	522,000	595,000	625,000	656,250	689,062	723,515	759,691	797,675	837,560	879,438
Traffic Control Cabinets	25,424	25,000	25,000	25,000	25,000						
Overhead Street Sign Replacement		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Traffic Safety Software		50,000	50,000								
Upgrade Intersection Network Switches					125,000						
Connected and Automated Vehicles - iCASP	6,124										
UPS Battery Maintenance	8,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Intersection Video Detectors	40,943	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Traffic Safety Software	50,000	50,000	50,000								
Misc Improvements											
FDOT-Tenoroc Trail - Segment 1	459,965		2,000,000								
Concrete Crushing	12,881	75,000		75,000		75,000		75,000		75,000	
ADA Compliance	10,000										
Utility Locates	18,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
Capital Contingency	96,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CSX Railroad Crossing Maintenance	40,000	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	
Right of Way Mowing	77,000	78,941	79,000	80,000	81,000	82,000	83,000	84,000	85,000	85,000	85,000
APWA Accreditation		10,000		20,000		10,000		20,000			
GIS Staff	87,360	111,295	113,520	115,795	118,110	120,473	122,885	125,342	127,850	130,410	133,020
Street Lighting - Ralston Road	23,600										
City Streetlights	400	40,000									
Contrib to Other Funds											
Orange St Garage-Structural Repairs	11,670										
Structural Inspection			17,000			20,000			20,000		
Resurfacing of Parking Lots	50,000	35,000						60,000	60,000		
Orange St Garage - Exterior Coating	228,470										
Gate Replacement		26,000									
Main St. Parking Garage - Ext. Coating	300,000			350,000			400,000			400,000	
Pressure Wash	27,094	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
NuPark	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Pay Stations		75,000									
Parking Guidance System	3,989										
Golf Cart and Sweepers Purchase for Parking System	17,000										
Accommodations for Programs and Services											
ADA Compliance	69,257	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Misc Projects											

**TRANSPORTATION FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Clear Guide Arterial Data	30,000										
Traffic Signal Performance Measures	10,000										
School Speed Zone Modem Replacement				37,500							
Survey Equipment		40,000									
Capital Equipment	27,000	35,000									
Wheel Loaders	159,000										
Total Expenses	24,505,511	12,792,138	27,586,412	13,737,147	13,443,049	11,800,924	11,481,062	11,362,828	10,466,560	10,881,357	10,007,345
Unappropriated Surplus											
Beginning Balance	10,922,251	4,653,582	4,379,181	4,411,836	934,886	2,455,352	2,217,438	2,013,772	1,605,907	2,277,309	2,419,353
Sources / (Uses)	(6,268,669)	(274,401)	32,655	(3,476,950)	1,520,466	(237,914)	(203,666)	(407,865)	671,402	142,044	1,005,655
Ending Balance	4,653,582	4,379,181	4,411,836	934,886	2,455,352	2,217,438	2,013,772	1,605,907	2,277,309	2,419,353	3,425,008

**TRANSPORTATION FUND
SCHOOL ZONE SAFETY
CAPITAL IMPROVEMENT**

	Adjusted 2025 Budget	2026 Proposed	PLAN 2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
School Zone Speed Safety Enforcement Citations	-	3,240,000	3,078,000	2,924,100	2,777,895	2,639,000	2,507,050	2,381,698	2,262,613	2,149,482	2,042,008
Unappropriated Surplus	-	(2,097,000)	(1,912,140)	(1,734,923)	(1,564,934)	(1,401,780)	(1,245,085)	(1,094,494)	(949,665)	(810,275)	(676,017)
Total Revenue	-	1,143,000	1,165,860	1,189,177	1,212,961	1,237,220	1,261,965	1,287,204	1,312,948	1,339,207	1,365,991
Expense											
School Zone Speed Safety Enforcement											
Contractual Services	-	1,080,000	1,101,600	1,123,632	1,146,105	1,169,027	1,192,408	1,216,256	1,240,581	1,265,393	1,290,701
Operating Expenses		63,000	64,260	65,545	66,856	68,193	69,557	70,948	72,367	73,814	75,290
Total Expenses	-	1,143,000	1,165,860	1,189,177	1,212,961	1,237,220	1,261,965	1,287,204	1,312,948	1,339,207	1,365,991
Unappropriated Surplus											
Beginning Balance	-	-	2,097,000	4,009,140	5,744,063	7,308,997	8,710,777	9,955,862	11,050,356	12,000,021	12,810,296
Sources / (Uses)	-	2,097,000	1,912,140	1,734,923	1,564,934	1,401,780	1,245,085	1,094,494	949,665	810,275	676,017
Ending Balance	-	2,097,000	4,009,140	5,744,063	7,308,997	8,710,777	9,955,862	11,050,356	12,000,021	12,810,296	13,486,313

**STORMWATER FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Stormwater Fees - Commercial/Municipal	3,856,160	3,880,000	3,996,000	4,116,000	4,239,000	4,366,000	4,497,000	4,632,000	4,771,000	4,914,000	5,012,280
Stormwater Fees - Residential	4,820,752	4,887,000	5,034,000	5,185,000	5,341,000	5,501,000	5,666,000	5,836,000	6,011,000	6,191,000	6,314,820
Stormwater Fees - Interfund	129,035	131,000	135,000	139,000	143,000	147,000	151,000	156,000	161,000	166,000	169,320
Bad Check Charges	2,200	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Citations / Fines	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest on Pooled Investments	246,000	253,000	261,000	269,000	277,000	285,000	294,000	303,000	312,000	321,000	330,000
State Grants											
Lake Bonny Outfall BY070 Stormwater Retrofit	16,027										
FDEP - Lake Bonnet Algae	2,135,000										
Local Grants											
SWFMD Lake Parker Restoration	7,085										
Special Assessments-Sewers											
Heatherpoint Stormwater Sewer Repair	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Unappropriated Surplus	7,787,917	114,621	(249,772)	(261,895)	200,121	(43,796)	(214,216)	(351,076)	(261,537)	(300,062)	(308,124)
Total Revenue	19,034,176	9,301,621	9,212,228	9,483,105	10,236,121	10,291,204	10,429,784	10,611,924	11,029,463	11,327,938	11,554,296

Expense											
Operating Expense											
Lakes and Environmental	3,213,377	3,222,804	3,312,000	3,411,000	3,513,000	3,618,000	3,726,000	3,837,000	3,952,000	4,070,000	4,151,400
Unspecified											
Capital Improvement Revenue and Refunding Bonds, Series 2025A		226,001									
SWFMD Lake Parker Restoration	14,168										
FDEP - Lake Bonnet Algae	2,135,000										
Emergency Manager	1,897	2,071	2,058	2,099	2,141	2,184	2,228	2,273	2,318	2,364	2,411
Misc Improvements											
Office Remodel	20,000										
Contrib to Other Funds											
Lake Bonnet Drainage Improvement CBDG-MIT Grant	188,227	188,571	224,786	261,741	68,087						
Retiree Bonus	3,192	3,192		918		918		918		918	936
Florida Taxable Pension Liability Reduction Note, Series 2020	30,668	31,033	31,400	31,766	32,131	32,519	18,554	21,888	16,805		
Radio Replacement 2011	2,251										
Lake Bonny											
Lake Bonny Outfall BY070 Stormwater Retrofit	16,027										
Lake Bonny Watershed Management Plan & Projects	188,417	15,000	15,000	50,000	10,000	10,000	10,000	10,000	25,000	25,000	25,500
Lake Gibson											
Water Quality Improvement Project	144,927	1,000	5,000	5,000	15,000	10,000	5,000	5,000	5,000	5,000	5,100
Lake Hollingsworth											
Lake Hollingsworth TMDL Program	814,325	10,000	10,000	10,000	10,000	20,000	10,000	10,000	10,000	150,000	153,000
Hunter/Beulah/Wire Watershed											
Lake Hunter - Watershed Management	85,485	5,000	50,000	10,000	150,000	10,000	10,000	10,000	250,000	250,000	255,000
Lake Parker											
FDEP - Lake Parker Shoreline Restoration	627,251										
Lake Parker TMDL Project - WQ Treatment	647,446	50,000	50,000	250,000	250,000	150,000	150,000	200,000	250,000	350,000	357,000
Miscellaneous											
Install / Maintain Pollution Control Devices	101,238	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,900
Southern Landings Repairs	2,000	5,000	2,500					1,000			
Stormwater Management Master Plan	570,631										
Drainage Maintenance Operations	1,060,901	870,727	884,000	908,720	944,181	970,406	997,418	1,025,240	1,053,897	1,083,413	1,105,081
Environmental Code Enforcement Officer	87,821	69,182	54,262	55,890	57,567	59,294	61,073	62,905	64,792	67,383	68,731
Highlands Hills Ditch Maint & Repairs	112,658	15,000	15,000	250,000	150,000	150,000	250,000	250,000	250,000	50,000	51,000
CLMP - 2016 Update		100,000	100,000								
Upgrades to Office	56,268										
Keep Lakeland Beautiful		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Drainage Capital Equipment	192,809	20,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	30,600
Crystal Lake											
SWFMD Crystal Lake Water Quality Improvement Study Q178	21,742										

**STORMWATER FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Crystal Lake TMDL	457,257	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,020
Lake Morton											
Water Quality Improvement Project	604,903	1,000	5,000	5,000	25,000	25,000	25,000	25,000	25,000	25,000	25,500
Lake Mirror											
Water Quality Improvement Project	430,328	1,000	10,000	10,000	50,000	50,000	25,000	25,000	25,000	25,000	25,500
Lake Beulah											
Water Quality Improvement Project	15,000	1,000	1,000			5,000	5,000	5,000	5,000	5,000	5,100
Drainage Projects											
Capital Improvement Revenue and Refunding Bonds, Series 2025A	17,417	226,000	228,001	229,501	230,500	226,001	226,250	230,001			
Retrofit Existing Storm Sewers	1,272,902	800,000	824,000	848,720	874,181	900,406	927,418	955,240	983,897	1,013,413	1,033,681
TV & Clean Storm Drain Structures	722,692	467,296	432,062	445,219	458,781	472,759	487,167	502,019	517,328	533,109	543,771
GIS Storm Sewer Inventory	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	76,500
Wayman St. Ditch Repairs	315,998	15,000	15,000	15,000	15,000	15,000	250,000	250,000	250,000	250,000	255,000
GIS Technician - Engineering	89,437	93,014	96,735	100,604	104,628	108,813	113,165	117,692	122,400	127,296	129,842
Lake Bonny Drainage Project	185,689	5,000	50,000								
S. Edgewood Drive (Taft St to US 98S)	64,320										
Street Sweeping Operations	2,360,534	2,100,413	1,975,741	1,851,242	2,057,997	2,087,187	2,159,046	2,234,498	2,340,328	2,417,344	2,465,691
Heatherpoint Stormwater Sewer Repair	20,940	20,940	20,939	20,939	20,939	20,939	5,236				
Osceola and Ingraham Drainage Improvement		50,000	100,000	50,000		1,000					
San Gully Drainage Improvements		50,000	10,000	10,000	500,000	500,000	5,000	5,000	5,000	5,000	5,000
Lake Hollingsworth South Drainage Improvements		15,000	50,000			150,000	200,000				
Lakes and Environmental											
NPDES Permitting - Administration	44,250	44,250	46,000	47,000	48,000	49,000	50,000	52,000	54,000	56,000	57,120
Public Education Programs	65,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	60,000	60,000	61,200
General Lake Improvements	912,619	250,000	300,000	300,000	350,000	350,000	400,000	400,000	500,000	500,000	510,000
Lake Hollingsworth Southside Shoreline Stab				15,000							
Lake Beulah Shoreline Restoration			5,000					5,000			
Lake Morton Shoreline Restoration					5,000			10,000			
Contrib to FL Friendly Landscaping	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,200
Aquatic Plant Management Plans	1,000						5,000				
Lake Bonnet Water Quality Improvement	334,001	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,100
Capital Equipment	50,000										
Replace Jon Boat								50,000			
Aquatic Harvester	646,163	136,127	70,744	71,746	77,988	80,778	85,229	88,250	90,698	85,698	87,412
Total Expenses	19,034,176	9,301,621	9,212,228	9,483,105	10,236,121	10,291,204	10,429,784	10,611,924	11,029,463	11,327,938	11,554,296
Unappropriated Surplus											
Beginning Balance	8,548,706	760,789	646,168	895,940	1,157,835	957,714	1,001,510	1,215,726	1,566,802	1,828,339	2,128,401
Sources / (Uses)	(7,787,917)	(114,621)	249,772	261,895	(200,121)	43,796	214,216	351,076	261,537	300,062	308,124
Ending Balance	760,789	646,168	895,940	1,157,835	957,714	1,001,510	1,215,726	1,566,802	1,828,339	2,128,401	2,436,525

**LAKE BONNET DRAINAGE IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
Federal Grants											
Project Implementation	4,873,927										
Phase I - Feasibility Study	1,270,826										
Phase II - Design & Engineering	2,421,210										
Phase III - Construction	33,665,428										
Transfer from Internal Loan Fund											
Lake Bonnet Drainage Improvement CBDG-MIT Grant	905,371	905,371	905,371	905,371							
Transfer from Stormwater Utilities Fund											
Lake Bonnet Drainage Improvement CBDG-MIT Grant	152,356	188,571	42,746								
Unappropriated Surplus	(1,555,335)	(716,800)	(723,331)	(643,630)	6,821,313						
Total Revenue	41,733,783	377,142	224,786	261,741	6,821,313						
Expense											
Lakes and Environmental											
Lake Bonnet Drainage Improvement CBDG-MIT Grant	116,485	377,142	224,786	261,741	6,821,313						
Project Implementation	4,622,538										
Phase I - Feasibility Study	908,122										
Phase II - Design & Engineering	2,421,210										
Phase III - Construction	33,665,428										
Total Expenses	41,733,783	377,142	224,786	261,741	6,821,313						
Unappropriated Surplus											
Beginning Balance	3,182,217	4,737,552	5,454,352	6,177,683	6,821,313						
Sources / (Uses)	1,555,335	716,800	723,331	643,630	(6,821,313)						
Ending Balance	4,737,552	5,454,352	6,177,683	6,821,313							

**PARKING SYSTEM FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
Transfer from Transportation Fund											
Orange St Garage-Structural Repairs	11,670										
Structural Inspection			17,000			20,000			20,000		
Resurfacing of Parking Lots	50,000	35,000						60,000	60,000		
Orange St Garage - Exterior Coating	228,470										
Gate Replacement		26,000									
Main St. Parking Garage - Ext. Coating	300,000			350,000			400,000			400,000	
Pressure Wash	27,094	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
NuPark	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Pay Stations		75,000									
Parking Guidance System	3,989										
Golf Cart and Sweepers Purchase for Parking System	17,000										
Transfer from Public Improvement Fund											
Parking Guidance System	28,663										
Unappropriated Surplus											
Total Revenue	706,886	188,500	69,500	402,500	52,500	72,500	452,500	112,500	132,500	452,500	52,500
Expense											
Parking System - Main Street Garage											
Structural Inspection			17,000			20,000			20,000		
Gate Replacement		26,000									
Main St. Parking Garage - Ext. Coating	274,248			350,000			400,000			400,000	
Pressure Wash	14,874	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
NuPark	65,752	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Parking Guidance System	32,652										
Golf Cart and Sweepers Purchase for Parking System	17,000										
Parking System - Orange Street Garage											
Orange St Garage-Structural Repairs	11,670										
Orange St Garage - Exterior Coating	228,470										
Pressure Wash	12,220										
Parking Enforcement											
Pay Stations		75,000									
Parking Lots											
Resurfacing of Parking Lots	50,000	35,000						60,000	60,000		
Total Expenses	706,886	188,500	69,500	402,500	52,500	72,500	452,500	112,500	132,500	452,500	52,500
Unappropriated Surplus											
Beginning Balance	47,880	47,880	47,880	47,880	47,880	47,880	47,880	47,880	47,880	47,880	47,880
Sources / (Uses)											
Ending Balance	47,880	47,880	47,880	47,880	47,880	47,880	47,880	47,880	47,880	47,880	47,880

**LAKELAND LINDER INTERNATIONAL AIRPORT RENEWAL REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
Federal Grants											
FAA/FDOT ARFF Equipment	859,217										
TWY A Shoulders	977,418	6,929,889	4,685,206								
Consolidated Fuel Farm			315,000								
Terminal Area Master Plan	439,330										
FDOT- Airport and Terminal Area Study Project	282,810										
State Grants											
ILS Upgrade to Cat III	2,500,000	1,197,013									
FAA/FDOT ARFF Equipment	191,466										
TWY A Shoulders	546,495	182,366	25,961								
Security Enhancements & Upgrades	145,350										
AWOS Replacement	4,566										
Consolidated Fuel Farm	17,500										
Terminal Area Master Plan	24,407										
FDOT- Airport and Terminal Area Study Project	15,424										
FDOT-Skiddometer Measurement System	69,754										
FDOT-Light Tower Plants	44,244										
FDOT-Pedestrian Safety Improvements to Airfield Dr and Don Emerson Dr	597,300										
FDOT - Airport Business Plan	177,031										
Design and Construct MRO Hangar - NOAA			295,609	4,524,124	4,659,848						
LAL VOR Relocation						400,000	2,000,000	2,000,000			
Airport Business Plan Update		177,031									
Transfer from Lakeland Airport											
Capital Improvement Revenue and Refunding Bonds, Series 2025A		518,750	510,213	515,213	514,462	513,213	511,463	514,213	511,212	512,713	513,463
Capital Improvement Revenue and Refunding Bonds, Series 2025B		1,049,188	1,037,613	1,037,362	1,036,112	1,033,863	1,035,613	1,036,113	1,035,362	1,038,363	1,034,863
Passenger Terminal Modification	115,169										
FDOT-Airport Fuel Farm	12,183		12,182	12,183	12,183	12,195					
FAA/FDOT ARFF Equipment	83,667										
TWY A Shoulders	546,495	182,366	25,961								
Security Enhancements & Upgrades	36,338										
AWOS Replacement	1,142										
Consolidated Fuel Farm	17,500										
Terminal Area Master Plan	24,407										
FDOT- Airport and Terminal Area Study Project	15,424										
FDOT-Skiddometer Measurement System	17,438										
FDOT-Light Tower Plants	11,061										
FDOT - Airport Business Plan	177,031										
Miscellaneous Maintenance Projects	350,000		350,000								
Design and Construct MRO Hangar - NOAA			295,609	4,524,124	4,659,848						
LAL VOR Relocation						100,000	500,000	500,000			
Airport Business Plan Update		177,031									
Capital Improvement Revenue and Refunding Bonds, Series 2021A	341,001	643,387	1,224,501	961,999	640,500	638,500	640,750	642,001	637,250	641,750	640,001
Capital Improvement Revenue and Refunding Bonds, Series 2021B	858,800	858,601	865,351	1,131,100	1,442,850	1,447,600	1,452,850	1,444,600	1,447,600	1,448,800	1,448,200
Unappropriated Surplus	1,636,028	384,547									
Total Revenue	11,450,996	12,300,169	9,328,206	12,706,105	12,965,803	4,145,371	6,140,676	6,136,927	3,631,424	3,641,626	3,636,527

Expense											
Unspecified											
Capital Improvement Revenue and Refunding Bonds, Series 2025A	85,434	518,750	510,213	515,213	514,462	513,213	511,463	514,213	511,212	512,713	513,463
Capital Improvement Revenue and Refunding Bonds, Series 2025B	172,633	1,049,188	1,037,613	1,037,362	1,036,112	1,033,863	1,035,613	1,036,113	1,035,362	1,038,363	1,034,863
Passenger Terminal Modification	1,813,373										
FDOT-Airport Fuel Farm	12,183	12,183	12,182	12,183	12,183	12,195					
FAA/FDOT ARFF Equipment	1,134,350										
TWY A Shoulders	2,070,408	7,294,621	4,737,128								
Security Enhancements & Upgrades	181,688										
AWOS Replacement	5,708										
Terminal Area Master Plan	488,144										

**LAKELAND LINDER INTERNATIONAL AIRPORT RENEWAL REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
FDOT- Airport and Terminal Area Study Project	314,233										
FDOT-Skiddometer Measurement System	87,192										
FDOT-Light Tower Plants	55,305										
FDOT-Pedestrian Safety Improvements to Airfield Dr and Don Emerson Dr	597,300										
FDOT - Airport Business Plan	354,062										
Miscellaneous Maintenance Projects	379,182	372,364	350,000								
Design and Construct MRO Hangar - NOAA			591,218	9,048,248	9,319,696						
LAL VOR Relocation						500,000	2,500,000	2,500,000			
Airport Business Plan Update		354,062									
Capital Improvement Revenue and Refunding Bonds, Series 2021A	2,841,001	1,840,400	1,224,501	961,999	640,500	638,500	640,750	642,001	637,250	641,750	640,001
Capital Improvement Revenue and Refunding Bonds, Series 2021B	858,800	858,601	865,351	1,131,100	1,442,850	1,447,600	1,452,850	1,444,600	1,447,600	1,448,800	1,448,200
Total Expenses	11,450,996	12,300,169	9,328,206	12,706,105	12,965,803	4,145,371	6,140,676	6,136,927	3,631,424	3,641,626	3,636,527
Unappropriated Surplus											
Beginning Balance	4,961,384	3,325,356	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809
Sources / (Uses)	(1,636,028)	(384,547)									
Ending Balance	3,325,356	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809	2,940,809

**WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Interest on Pooled Investments	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Transfer from WW Operations	16,885,000	10,550,000	16,300,000	13,550,000	8,100,000	7,500,000	8,000,000	5,700,000	6,950,000	5,800,000	5,700,000
Federal Grants											
FDEP-Se7en Wetlands Phase III Trail	214,240										
Se7en Wetlands Educational Center	950,000										
Transfer from WW Operations											
County Line Forcemain Emergency Repair	500,000										
Airpark System Expansion Reimbursement	3,483,200										
2027 Bond Debt Service						5,211,834	5,211,834	5,211,834	5,211,834	5,211,834	5,211,834
Proceeds Issuance of Long Term Debt											
Eastern Trunk Ph 1 Lower Replacement (Bond Proceeds)			45,000,000								
Downtown Master Plan Upgrade (Note Proceeds)		9,000,000									
Digester Improvements (Bond Proceeds)			10,000,000								
Compost Facility (Bond Proceeds)			21,600,000								
Northside Dewatering Upgrades (Bond Proceeds)			5,100,000								
Unappropriated Surplus	27,120,023	2,308,500	(250,500)	(1,118,500)	121,500	(283,500)	281,500	(163,500)	(173,500)	26,500	(78,500)
Total Revenue	49,552,463	22,258,500	98,149,500	12,831,500	8,621,500	12,828,334	13,893,334	11,148,334	12,388,334	11,438,334	11,233,334
Expense											
Non-Departmental											
Maximo Upgrade City Wide	220,000										
Radio Replacement 2011	60,938										
Capital Contingency	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
2027 Bond Debt Service						5,211,834	5,211,834	5,211,834	5,211,834	5,211,834	5,211,834
Eastern Trunk Ph 1 Lower Replacement (Bond Proceeds)			45,000,000								
Downtown Master Plan Upgrade (Note Proceeds)		9,000,000									
Digester Improvements (Bond Proceeds)			10,000,000								
Compost Facility (Bond Proceeds)			21,600,000								
Northside Dewatering Upgrades (Bond Proceeds)			5,100,000								
Wastewater Collection Administration											
Security Enhancements	60,000	25,000	20,000	20,000	20,000	25,000	20,000	20,000	20,000	20,000	20,000
Wireless Work Order System Interface	50,000			50,000			50,000			75,000	
Wastewater Collection Vehicles GPS	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Wastewater System Administration											
Facilities Upgrades / Repairs and Replacements	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Targeted Economic Opportunities - Wastewater	357,415			100,000			100,000			100,000	
Time Keeping System	50,000										
Glendale Sewage Treatment Plant											
Glendale Controls			100,000								
Capital Equipment	30,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000	75,000	75,000
Repair and Repave Service Roads			100,000								
Climber Screen Replacement				500,000							
Undesignated Pumps, Motors and Controls	199,684	200,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Rehab and Repair Primary Clarifiers	50,570										
SCADA HACH WIMS Interface	25,000	25,000									
Glendale Control Panel Upgrades	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
IMLR Pump VFD Upgrade	10,016	500,000									
Grit Classifier and Pumps Upgrade	834,208										
Sludge Pumping and Control Improvements	19,175										
Biogas Booster Replacement	60,000										
ESD Mixing pump replacement	40,316										
Primary #2 Replace Clarifier Equipment at Glendale	500,000										
Liquid Chlorine Conversion	992,500										
Compressor installed near Digester	40,375										
EnviroMix Compressor Replacement	6,477										
Boiler replacement		1,000,000									

**WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Intermediate Pump Station Coating			800,000								
Centrifuge Rebuild		200,000		200,000							
Grit Removal		300,000	300,000	300,000	300,000						
Bleach Tank Replacements	20,000										
Replace fence with engineered precast concrete wall						300,000					
- Diffuser replacement			150,000								
- Pole Barn Expansion			150,000								
- Grit Chamber Improvement			500,000								
- Replacement of Secondary Clarifier Drive Mechanisms				475,000	475,000	475,000	475,000				
Sludge Loading Station					200,000						
Replace Generator at Blower Bldg									1,000,000		
Northside Sewage Treatment Plant											
Northside Controls		25,000		25,000		25,000					
Northside Replacement of Clarifier Drive Mechanisms		350,000	350,000	350,000							
Capital Equipment	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	30,000	30,000	30,000
Undesignated Pumps, Motors and Controls	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	100,000	100,000	100,000
SCADA HACH WIMS Interface	25,000	25,000									
RAS Valve Controls	65,255										
Replacement Aerator	150,000		150,000								
Northside Sludge Holding Tank Blowers and Aeration System					815,000						
Secondary clarifier pressure relief valves	150,000	100,000	100,000	100,000							
Liquid Chlorine Conversion	1,000,000										
Northside Manhole Improvement	10,114										
Replacement of Clarifier Drive Mechanisms	350,000										
NPW Pump Station Rehab		100,000									
Dump pad				300,000							
Sewage Pumping Stations											
Telemetry System Upgrades	89,503	50,000	50,000	50,000	50,000	50,000	50,000	100,000	100,000	100,000	100,000
Wet Well Rehab	220,252	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Undesignated Pump / Panel Replacements	99,068	225,000	225,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Transfer to Fleet - Wastewater Vehicle Purchases	370,000	80,000									
Capital Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Northside Pump Station Construction	4,590,347										
Pump Station ARC Flash Study	160,000	5,000	175,000	5,000	5,000	5,000	175,000	5,000	5,000	5,000	5,000
Undesignated Generator Installation	287,294	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
Cyanamid L6840 Rehab.	737,941										
Non-Destructive FM Testing	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Southwest Pump Station Redirection	402,240										
Upgrade Tenth St L3310 Pump Station	100,000	100,000									
Edgewood Ext. Rehab	392,067										
Telemetry System Communication Issues	10,000										
Pump Station Well Level Upgrades	34,369										
L0410 Fire Suppression System	1,230										
L4570 Swindell Rd Pumps and Panel	129,213										
L2310 Fire Suppression System	100,760										
L1710 Belvedere Pump, Panel, Generator Rehab	107,932										
Storage building for spare pumps, portable generators	50,000		500,000								
Water Utilities Cybersecurity Vulnerability Evaluations	80,000										
L7210 Eastside Village Wet Well Rehab	11,218										
L7020 Socrum Loop Wet Well Rehab	265,985										
L3260 Highland Grove Elementary Generator	52,522										
Panel Standards Modifications	4,251										
Emergency Control Trailer Buildout	2,185										
L3455 Fire Suppression System	10,000										
L3430 Fire Suppression System	50,000										
L3425 Carillon Lakes Station Rehab	400,000										
L6520 Fiber Install	20,000										
L7020 Fiber Install	20,000										

**WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
L3845 Fiber Install	20,000										
L6550 Fiber install	8,137										
L3460 Morgan Industrial Panel Replacement	38,320										
L1940 Bruce St Pump Replacements	19,000										
Portable Generator Retrofit	40,000										
L6610 Lakeland Square Mall Pump Replacement	16,932										
Pump Station Fiber Installs	15,000										
L7210 Eastside Village Station Rehab and add Generator		250,000									
L3880 Skyview Master Stormwater Pipe Replacement		150,000									
L2660 Fiber Install		25,000									
L4510 Fiber Install		25,000									
Sylvester Shores L1720 Station and FM Rehab		450,000									
Undesignated Bypass Pump Install		400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
L7020 Socrum Loop Station Rehab		350,000									
L3440 County Line Rd Pipe and Valve Rehab			250,000								
Replace L0110 Bentley Shores FM				350,000							
L0730 Wayman St/New Well/New Pipe and Valves			350,000								
- L6820 Interstate Pump Station Pumps-Panel-Generator				400,000							
L2120 Lake Mirror/Rehab or Move					300,000						
L0360 Spring Oaks Station Rehab			200,000								
L4410 Ariana Village Total Rehab					300,000						
L3410 Waring Rd Pumps Panel Generator				400,000							
L6310 Providence Road Pump Station Rehab				300,000							
- L3825 Skyview Southeast Repipe and Valves							250,000				
- L3815 Skyview Southwest Repipe and Valves				250,000							
L2310 Northeast 12 inch Check Valve Replacement			75,000								
L3845 Skyview Waters Pipe and Valves						250,000					
L3880 Skyview Master Repipe and Valves						250,000					
L6620 Lake Gibson Total Rehab							500,000				
L3455 Booster Station Exterior Paint				50,000							
Sewer Line Maintenance											
Rehabilitate Sewer Lines	32,717	2,020,000	2,020,000	2,120,000	2,120,000	1,600,000	1,750,000	1,750,000	1,750,000	2,000,000	2,000,000
Sewer Maintenance - Contractor Installed Liners	2,593,611										
Sewer Maintenance - Contractor Cleaning & Televising	204,500										
Sewer Maintenance - City Performed Point Repairs	100,000										
Wastewater New Line Connections	3,000										
Inflow Reduction		75,000	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Flushing of Southwest Basin Force Mains	8,788										
Sewer Maintenance - Manhole Rehabilitation	100,000	150,000	150,000	150,000	150,000	150,000	150,000	175,000	175,000	175,000	175,000
Capital Contingency		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	100,000
Collection System Monitoring	20,800	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Other Construction Projects	49,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000
Other Replacement Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000
Transfer to Fleet - Wastewater Vehicle Purchases	550,000										
Capital Equipment	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Utility Relocation SR 33 at I-4 - Tomkow to Old Combee	34,790										
Smartcover Installation		25,000		25,000		25,000		25,000		25,000	25,000
COL Sewer Line Easement Purchases	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Southwest Lakeland Sewer Upgrade	4,200,000										
CMOM - (Capacity, Mgmt, Operations & Maint) Update	71,000				100,000					100,000	
Sanitary Sewer Evaluation Study		100,000					100,000				
GPS Equipment Upgrade				50,000						50,000	
Materials Storage Structure	42,421										
Providence Road Church Gravity Line Repair	20,000										
Western Trunk San Gully Rd Line Relocation	4,999,935										
Service Laterals CIPP Lining		250,000	250,000	300,000	300,000	300,000	350,000	350,000	350,000	350,000	400,000
Downtown Manhole Replacements	50,000	25,000									
Kings and Queens MHP 24" VCP Upsize			2,133,000								

**WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Bartow Hwy Widening (Edgewood Dr to Main St.) Sewer Adjustments									300,000		
Sylvester Rd and Lynncrest MH17149 to MH17030	1,190,000										
Repair Line behind Harry's in Alley	75,000										
New Manhole in ally behind Fresco's	163,383										
Basin I&I Studies	72,042										
Dranefield Rd at Waring Rd Widening	96,146										
SR 33 Wildlife Crossing	309,000										
County Line Forcemain Emergency Repair	3,439,278										
PARK 4@LAKELAND, LLC Upsize Reimbursement	1,327,175										
Wedgewood Area Upgrades Developer Reimbursement	1,700,000										
Airpark System Expansion Reimbursement	3,933,200										
FM0729107155 Emergency Repair	86,500										
FDEP In-Kind Project - File No. 24-1935	354,127										
Fairway Ave FM Relocation	526,525										
Ft Frasier Trail FM Relocation	153,900										
Replace 8" CIP Forcemain FM3310233101		450,000									
Large Diameter Line Cleaning		250,000									
L0820 Lone Palm Improvements							250,000				
Florida Ave Rehab - Highland to Poppell			450,000								
Grasslands Gravity Upsizing - L3625 to L3620				800,000							
Commerce Point Gravity Upsizing - Heritage Business Center to L3830					325,000						
Hillside Gravity CIPP - Ditch Rehab			450,000								
Westside Gravity Upsizing						600,000					
Town & Country Gravity Upsizing							1,250,000				
L2610 Polk State College Upsizing								250,000			
Secondary Dump Pad				300,000							
Pretreatment Program											
Local Limits Headworks Study						80,000					
Capital Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Pretreatment CORE Program	25,000										
Flowmeter Replacement	84,192	75,000	50,000	50,000	75,000	50,000	50,000	75,000	50,000	50,000	50,000
Grease Trap Tracking Program Software	9,500										
Wastewater Engineering											
Engineering Project Support	16,522										
County Projects	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
D.O.T. Projects	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Wastewater Support - Other City Departments	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Undesignated Utility Relocations	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Utility Relocation - West Pipkin, Medulla to Harden.	3,379										
Capital Equipment			20,000								
Utility Relocation SR 33 at I-4 - Tomkow to Old Combee	220,100										
South Wabash Ave Extension						20,000					
Northside Pump Station Construction	86,252										
FDOT Proposed Wastewater Projects	248,171	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Glendale Effluent Pump Station - Design	48,209										
Cyanamid L6840 Rehab.	109,000										
Southwest Pump Station Redirection	40,092										
Edgewood Ext. Rehab	37,181										
Western Trunk San Gully Rd Line Relocation	144,740										
IMLR Pump VFD Upgrade	1,500										
Regional Biosolids Handling - Design	126,459										
Kings and Queens MHP 24" VCP Upsize		200,000									
Sylvester Rd and Lynncrest MH17149 to MH17030	106,642										
Providence Road	37,000										
Lakeland Hills Blvd-(Parkview to Granada)	23,131										
Dranefield Rd at Waring Rd Widening	29,789										
Downtown Master Plan Upgrade	1,000,000										
Chestnut Rd Sidewalk Improvement	72,930										

**WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Alafia Basin OSTDS Remediation Plan	13,817										
Liquid Chlorine Conversion	7,500										
Glendale Plant Capacity Analysis	250,000										
S Fla Ave Reconst Sewer Adjustments	125,000										
Fort Fraser Line Extension	154,000										
Replace 8" CIP Forcemain FM3310233101	45,000										
Condition Assessment of line to Wetlands		432,000									
Intermediate Pump Station Coating		80,000									
Glendale Digester Improvements-Design		1,200,000									
Condition Assessment of line to/from Glendale/Northside			385,000								
Maintenance Support											
Capital Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Wetlands Management											
FDEP-Se7en Wetlands Phase III Trail	428,479										
Security Enhancements	30,000		30,000								
Capital Contingency	35,400	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Undesignated Generator Replacement		30,000									
Wetlands Gopher Tortoise Relocation		100,000		75,000		75,000		75,000			
Transfer to Fleet - Wastewater Vehicle Purchases	105,000	65,000									
Capital Equipment	14,600	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Wetlands Fiber Installation	8,958										
Wetlands Park	75,000										
Upgrades to Office			30,000								
Wetland Data Automation	356,941	60,000									
Replacement of Control Gates	501,925										
Reverse Eutrophication/Wetlands Ecosystem	90,232										
Land Management	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Effluent Structure Rehabilitation			2,000,000								
Dredging and Sediment Management	11,882										
Wetland Renewable Energy			75,000								
Se7en Wetlands Educational Center	1,200,000										
Add Mezzanine to Equipment Shed	27,088										
Water Quality Improvements TSS	100,000										
Cell 4 drainage upgrades	300,000										
Replacement of Control Panels for Blowers	20,000										
Additional Parking Area/Cover	157,550										
FDEP-Se7en Wetlands Phase III Trail Non-Reimbursable	103,000										
Global Stability Analysis - Dam Inspection	550,000										
Pipe Inspection	100,000										
Wetland Road Washout	38,333										
Westside Berm Washout	70,650										
MHS Erosion	42,450										
Road Improvements		300,000									
Wetland Treatment System Assessment Update						250,000					
Wetland Water Budget & Operating Procedures			150,000								
Wetland Cells Restoration			300,000	200,000							
EAP Update			150,000								
Laboratory Analysis											
WW Laboratory Renovation	13,719										
Capital Equipment	35,003	25,000	125,000	175,000	25,000	25,000	100,000	25,000	25,000	25,000	25,000
West Lakeland Roughing Plant											
Replacement of Blower	140,000	150,000	150,000	150,000					250,000		
Undesignated Pumps, Motors and Controls	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000	75,000
Westside Control Panel Upgrades	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000	75,000
- Diffuser replacement				150,000							
Generator control replacement			150,000								
Aeration tank coating				1,000,000							
Wastewater Treatment Operations Support											

**WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Capital Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000			
Total Expenses	49,552,463	22,258,500	98,149,500	12,831,500	8,621,500	12,828,334	13,893,334	11,148,334	12,388,334	11,438,334	11,233,334

Unappropriated Surplus											
Beginning Balance	29,880,519	2,760,496	451,996	702,496	1,820,996	1,699,496	1,982,996	1,701,496	1,864,996	2,038,496	2,011,996
Sources / (Uses)	(27,120,023)	(2,308,500)	250,500	1,118,500	(121,500)	283,500	(281,500)	163,500	173,500	(26,500)	78,500
Ending Balance	2,760,496	451,996	702,496	1,820,996	1,699,496	1,982,996	1,701,496	1,864,996	2,038,496	2,011,996	2,090,496

**WASTEWATER IMPACT FEES
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Interest on Pooled Investments	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Impact Fees	958,000	2,600,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Unappropriated Surplus	19,163,339	6,771,000	(694,000)	(1,164,000)	(1,194,000)	(608,800)	(608,800)	(608,800)	(608,800)	(608,800)	(608,800)
Total Revenue	20,221,339	9,471,000	1,206,000	736,000	706,000	1,291,200	1,291,200	1,291,200	1,291,200	1,291,200	1,291,200
Expense											
Non-Departmental											
Wastewater Impact Fee Study	30,000			30,000							
Western Trunk San Gully Rd Line Relocation						585,200	585,200	585,200	585,200	585,200	585,200
Sewage Pumping Stations											
Southwest Pump Station Redirection	43,539										
L3845 Skyview Waters Panel Upsizing	6,685										
Cypress Point Repump Station Reimbursement	1,000,000										
Sewer Line Maintenance											
Force Main Parkway to Glendale	572,886										
Southwest Lakeland Sewer Upgrade	5,835,000										
Western Trunk San Gully Rd Line Relocation	7,216,017	8,000,000									
Waring Rd-Pipkin to Dranefield FM	2,000,000										
Master Plan-Crystal Lake/Sylvester Combined		210,000									
Airpark System Expansion Reimbursement	2,645,597										
Wastewater Engineering											
Subdivision and Commercial Development	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000
Undesignated Capacity Expansion	150,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Southwest Lakeland Sewer Upgrade	215,000										
West Lakeland Waste Load Facility Expansion Study		105,000									
Southwest Pump Station Redirection	615										
Master Plan-Crystal Lake/Sylvester Combined		450,000									
Wastewater Master Plan			500,000								
Total Expenses	20,221,339	9,471,000	1,206,000	736,000	706,000	1,291,200	1,291,200	1,291,200	1,291,200	1,291,200	1,291,200
Unappropriated Surplus											
Beginning Balance	26,501,501	7,338,162	567,162	1,261,162	2,425,162	3,619,162	4,227,962	4,836,762	5,445,562	6,054,362	6,663,162
Sources / (Uses)	(19,163,339)	(6,771,000)	694,000	1,164,000	1,194,000	608,800	608,800	608,800	608,800	608,800	608,800
Ending Balance	7,338,162	567,162	1,261,162	2,425,162	3,619,162	4,227,962	4,836,762	5,445,562	6,054,362	6,663,162	7,271,962

**WATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Interest on Pooled Investments	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Transfer from Water Operations	9,016,650	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	8,900,000	4,600,000	6,500,000
Unappropriated Surplus	18,955,743	(1,328,200)	4,172,775	3,239,337	2,409,572	308,365	86,226	651,669	609,174	40,254	91,554
Total Revenue	28,372,393	4,071,800	9,572,775	8,639,337	7,809,572	5,708,365	5,486,226	6,051,669	9,909,174	5,040,254	6,991,554
Expense											
Non-Departmental											
Maximo Upgrade City Wide	220,000										
Water Production-General											
CWP4001 Production - Tools & Equip	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
CWP4002 PICS Capital Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
CWP5030 Equipment Replacement (007)	75,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CWP5505 NW Plant Auxiliary System Upgrades	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CWP5519 NE Monitoring Well Equipment Replacement	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Williams Filter Rehabilitation	2,015,478										
Liquid Chlorine Conversion	2,140,729										
Lead and Copper Rule Compliance	330,786										
Williams WTP Chemical Feed Equipment Replacement	78,058										
Williams WTP Paint	120,000										
Water Utilities Cybersecurity Vulnerability Evaluation	90,000										
Combee WTP Control Room Remodel				45,000							
Water ARC Flash Study	50,000										
Williams WTP Softener Mechanical Equipment Replacement								750,000			
- Williams WTP PRWC Tie			450,000								
- Williams WTP ATS Replacement				750,000							
- Ground Storage Tanks Rehabilitation									850,000		
- Williams WTP Filter Blower Replacement						350,000					
Delta V Equipment Hardware Replacement		225,000									
Combee Water Treatment Plant - General											
Combee WTP Filter Rehabilitation				400,000	400,000						
Combee WTP Generator Control Conversion to Delta V	43,406										
Combee WTP Control Room Remodel	35,000										
Water ARC Flash Study	50,000										
Pump Replacements	25,000										
Water T&D-General											
Capital Contingency	39,000	220,000	220,000	220,000	240,000	240,000	240,000	260,000	260,000	260,000	260,000
Lead and Copper Rule Compliance	250,000	257,500	265,225	273,200	281,400	289,800	298,500	307,500	316,700	326,200	326,200
CWE4001 Subdv. & Comm. Dev. Cap. Proj.	(12,000)	144,200	148,500	153,000	157,600	162,300	167,200	172,200	177,300	182,700	182,700
CWD4002 New Service Connections	267,349	200,000	206,000	212,180	218,545	225,101	231,854	238,810	245,974	253,354	260,954
CWE4004 Minor Ext & Sys Improvements (007)	414,717	335,000	344,800	355,000	365,800	376,800	388,000	399,700	411,700	424,000	436,800
CWD4009 Hydrant Install-New Annex (007)	30,000	40,000	40,000	40,000	40,000	40,000	45,000	45,000	45,000	45,000	45,000
CWD4011 City Project Support (007)	237,000	325,000	334,800	344,800	355,100	365,800	376,800	388,000	399,700	411,700	424,000
CWD4018 Dist Facilities Replacemnt	132,273	200,000	206,000	212,200	218,500	225,100	231,900	238,800	246,000	352,400	261,000
CWE4022 Tools & Equip	47,330	40,000	40,000	40,000	45,000	45,000	45,000	45,000	50,000	50,000	50,000
CWD5039 Undesignated Long Term Project Support (007)	75,000	120,000	120,000	120,000	130,000	130,000	130,000	140,000	140,000	140,000	150,000
CWD5067 Meter Relocation/Improvement	7,500	7,500	8,000	8,000	8,000	8,000	8,500	8,500	8,500	8,500	8,500
CWD15100 Traffic Control Support Capital	7,500	7,500	8,000	8,000	8,000	8,000	8,000	8,500	8,500	8,500	8,500
CWE5146 Purchase of Radios	8,000	8,100	8,200	8,300	8,400	8,500	8,600	8,700	8,800	8,900	8,900
Transfer to Fleet - Water Vehicle Purchases	830,000										
CWD5230 SmartGrid Installation	12,127,498										
Maplewood Av 6" AC Replacement (Between E. Edgewood Drive and Glendale	196,687										
W. Lk Parker AC W.L. Replace (Valencia to Bonaire)	308,400										
Lakeland Hills Blvd (Parkview to Granada)	251,151										
E Lk Parker AC Replace (Lk View to Idlewild)	102,946										
Water Main Replacement Group 1 - Meters Useful Life <20 yrs	10,000										
Water Main Replacement Group 3 - Mains useful life <-10 yrs	145,260	500,000	4,866,000	3,466,000	3,611,000	1,500,000	1,560,000	1,280,000	1,330,000		

**WATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Chestnut Rd Sidewalk Improvements	94,061										
BonneTownepark & Myrtle Hill Tie	75,000										
Modifications to Water Distribution Facility Stairwell	39,409										
US 92 Resurfacing (Gary to Combee)	60,000										
Edgewood Dr S AC Pipe Replacement	149,947										
SR. 33 Wildlife Crossing Water	135,000										
Sylvester Rd. 6? AC replacement	179,127										
Fairway Ave 6? AC Replacement	245,000										
Drane Field Rd 12? WM Reimbursement	8,805										
McRorie St (Success Av. and Johnson Av) Rep 650' of 2" GLV WM	120,000										
Custer Rd 2" WM Extension	18,200										
5th St. and Kathleen Rd. Water Main Replacement	188,000										
LWE9592 W. Pipkin Widening (Medulla to Harden)	169,492										
Ashwood-Creekview Waterline Tie			90,000								
PCCP Condition Assessment				274,000							
Water T&D-Meters											
Water Meter Replacement - Capital	256,000	175,000	180,250	185,657	191,227	196,964	202,872	208,959	750,000	1,000,000	3,000,000
Water T&D-Cross Connection Control											
CWD4010 Backflow Prevention	45,000	126,000	132,000	139,000	146,000	152,000	159,000	167,000	176,000	184,000	184,000
Water Engineering											
Capital Contingency	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Williams Filter Rehabilitation	5,211										
Liquid Chlorine Conversion	7,794										
Lead and Copper Rule Compliance	5,765										
CWE4001 Subdv. & Comm. Dev. Cap. Proj.	606,000	406,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
CWE4004 Minor Ext & Sys Improvements (007)	50,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
CWD4011 City Project Support (007)	50,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
CWD4012 Polk County Project Support	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
CWD4013 State/FDOT Project Support	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
CWD4014 City Parks & Rec Support (007)	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
CDA5096 CROW Water Projects Easements	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
CWD5230 SmartGrid Installation	2,689										
Maplewood Av 6" AC Replacement (Between E. Edgewood Drive and Glendale	10,000										
Utility relocation SR33 at I-4 - Tomkow to Old Combee Interchange	173,594										
Polk County-Bartow-US 98 Interconnect	1,650,613										
W. Lk Parker AC W.L. Replace (Valencia to Bonaire)	2,969										
Lakeland Hills Blvd (Parkview to Granada)	240,264										
E Lk Parker AC Replace (Lk View to Idlewild)	2,000										
Chestnut Rd Sidewalk Improvements	8,941										
Bartow Hwy Widening (Edgewood Dr to Main St)W.L.Adjust.S									3,100,000		
Fairway & US92 - Tie lines	15,000										
Townepark & Myrtle Hill Tie	15,000										
Water Capital Equipment			20,000								
Water Master Plan	15,000										
DraneField Rd at Waring Rd Widening	426,855										
6" HDPE Replacement on Central Ave SE (Highland City)	10,000										
US 92 Resurfacing (Gary to Combee)	6,285										
SR. 33 Wildlife Crossing Water	123,000										
Oak Street Public Right of Way Improvements	21,000										
Sylvester Rd. 6? AC replacement	11,628										
Fairway Ave 6? AC Replacement	5,105										
Drane Field Rd 12? WM Reimbursement	9,885										
Custer Rd 2" WM Extension	10,000										
S Fla Ave Reconstr WL Replacement	194,740										
5th St. and Kathleen Rd. Water Main Replacement	18,000										
LWE9592 W. Pipkin Widening (Medulla to Harden)	80,540										
FDOT Proposed Water Projects	443,611		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Water Asset Management Plan	618										

**WATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Hamilton Rd Water Line Extension Reimbursement	133,000										
Water Administration											
Radio Replacement 2011	72,264										
Sixth Floor Furnishings			500,000								
Timekeeping System	50,000										
Maximo GIS Integration	11,978										
Targeted Economic Opportunities - Water	357,415		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Undesignated Growth - Water	218,520										
Smartgrid MDM	200,000										
Total Expenses	28,372,393	4,071,800	9,572,775	8,639,337	7,809,572	5,708,365	5,486,226	6,051,669	9,909,174	5,040,254	6,991,554
Unappropriated Surplus											
Beginning Balance	29,661,309	10,705,566	12,033,766	7,860,991	4,621,654	2,212,082	1,903,717	1,817,491	1,165,822	556,648	516,394
Sources / (Uses)	(18,955,743)	1,328,200	(4,172,775)	(3,239,337)	(2,409,572)	(308,365)	(86,226)	(651,669)	(609,174)	(40,254)	(91,554)
Ending Balance	10,705,566	12,033,766	7,860,991	4,621,654	2,212,082	1,903,717	1,817,491	1,165,822	556,648	516,394	424,840

**WATER IMPACT FEES
CAPITAL IMPROVEMENT PLAN**

	Adjusted 2025 Budget	2026 Proposed	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected
Revenue											
General Revenue											
Connection Fees	800,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
Interest on Pooled Investments	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Unappropriated Surplus	239,685	204,914	(1,402,045)	(1,267,986)	(1,278,245)	(1,279,927)	(1,141,690)	(1,189,774)	179,022	2,089,888	2,084,802
Total Revenue	1,139,685	3,004,914	1,397,955	1,532,014	1,521,755	1,520,073	1,658,310	1,610,226	2,979,022	4,889,888	4,884,802
Expense											
Water Engineering											
Water Master Plan	488,817										
SW Water Expansion - Medulla Rd	200,000	2,450,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Waring Rd WL Ext Developer Reimbursement	100,000										
Anchuca Dr to Hamilton Rd WL Tie Developer Reimbursement	50,000										
Water Administration											
PRWC Debt Service	300,868	554,914	1,047,955	1,182,014	1,171,755	1,170,073	1,308,310	1,260,226	2,629,022	4,539,888	4,534,802
Total Expenses	1,139,685	3,004,914	1,397,955	1,532,014	1,521,755	1,520,073	1,658,310	1,610,226	2,979,022	4,889,888	4,884,802
Unappropriated Surplus											
Beginning Balance	13,024,396	12,784,711	12,579,797	13,981,842	15,249,828	16,528,073	17,808,000	18,949,690	20,139,464	19,960,442	17,870,554
Sources / (Uses)	(239,685)	(204,914)	1,402,045	1,267,986	1,278,245	1,279,927	1,141,690	1,189,774	(179,022)	(2,089,888)	(2,084,802)
Ending Balance	12,784,711	12,579,797	13,981,842	15,249,828	16,528,073	17,808,000	18,949,690	20,139,464	19,960,442	17,870,554	15,785,752

**LAKELAND ELECTRIC
CAPITAL IMPROVEMENT PLAN**

	FY25 Original Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget	FY31 Proposed Budget	FY32 Proposed Budget	FY33 Proposed Budget	FY34 Proposed Budget	FY35 Proposed Budget

REVENUES:

Transfer from Operating Fund	37,901,364	46,057,764	43,826,311	41,037,718	41,272,603	44,831,810	42,853,141	43,932,803	45,871,998	47,336,344	48,008,320
Payroll & Motor Pool Transfers	8,282,947	8,619,062	8,495,591	8,823,414	9,164,111	9,518,191	9,873,449	10,255,652	10,639,900	11,052,507	11,481,358
TOTAL REVENUES	46,184,311	54,676,826	52,321,902	49,861,132	50,436,714	54,350,001	52,726,590	54,188,456	56,511,898	58,388,851	59,489,678

EXPENDITURES:

McIntosh Plant	1,333,000	4,191,200	1,412,016	1,113,656	1,135,729	1,183,244	1,206,208	1,204,633	1,228,526	1,452,896	1,477,754
McIntosh Plant Unit 5	17,070,986	5,298,555	10,320,110	12,964,401	20,281,609	9,122,225	15,361,764	21,889,395	20,621,502	10,331,877	17,994,390
McIntosh Gas Tiurbine 2	568,000	1,084,673	148,000	908,000	8,000	11,454,536	188,000	468,000	960,500	158,000	633,000
McIntosh GT	35,000	50,000	285,000	4,465,000		400,000				5,655,116	
Larsen Plant	1,353,014	10,613,868	9,103,620	2,659,516	657,500	377,500	6,066,437	152,500	67,500	205,000	3,382,902
Winston Plant	60,000	560,000	280,000	160,000	1,070,000	520,000	230,000	230,000	320,000	1,100,000	660,000
Other Production Projects	2,177,906	2,076,386	1,952,069	1,776,758	1,375,440	1,961,339	2,466,811	2,085,077	3,352,169	8,178,312	2,289,778
Transmission Lines	147,691	242,000	1,209,300	231,609	238,557	745,714	753,085	860,678	768,498	576,553	284,850
Distribution Lines	15,210,939	11,276,500	12,000,690	11,479,143	11,977,138	12,079,960	12,017,905	12,376,274	12,995,380	13,125,547	13,517,105
Transmission Substations	180,000	205,000	128,750	132,613	136,591	140,689	144,909	149,257	153,734	2,158,346	163,097
Distribution Substations	2,867,049	5,135,000	4,942,800	2,450,834	2,559,109	2,467,632	2,476,411	2,485,454	2,494,767	2,504,360	2,514,241
Other Delivery Products	2,944,607	8,925,513	9,271,093	9,619,098	10,300,520	10,355,884	11,065,735	11,470,642	11,890,904	12,007,710	12,461,411
Build	1,395,234	1,566,026	944,350	1,622,430	436,292	839,497	453,917	537,252	1,372,256	475,725	491,335
Tech	450,550	2,809,550	152,050	153,595	155,186	2,456,825	158,514	160,253	162,044	163,889	2,165,789
Misc. Projects	390,335	642,555	172,054	124,480	105,042	244,955	136,895	119,042	124,117	295,520	1,454,027
TOTAL EXPENDITURES	46,184,311	54,676,826	52,321,902	49,861,132	50,436,714	54,350,001	52,726,590	54,188,456	56,511,898	58,388,851	59,489,678

**LAKELAND ELECTRIC
CAPITAL IMPROVEMENT PLAN**

	FY25 Original Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget	FY31 Proposed Budget	FY32 Proposed Budget	FY33 Proposed Budget	FY34 Proposed Budget	FY35 Proposed Budget
McIntosh Plant											
116580 - FY27 MCOM Service Water			120,000								
119787 - LPE9787 PCM MPP Administration Building	265,000	3,071,200	200,000								
115673 - CMP5673 MCOM Sump Pumps	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
117305 - FY25 LPP7305 MAN LTMA	1,040,000	1,100,000	1,082,016	1,103,656	1,125,729	1,148,244	1,171,208	1,194,633	1,218,526	1,242,896	1,267,754
118013 - FY32 CMP8013 MREP BATTERY REPLACEMENTS										200,000	200,000
117037 - CMP7037 MD 1&2 BREAKER REPLACEMENT/REFURBISHMENT	8,000					25,000	25,000				
Total	1,333,000	4,191,200	1,412,016	1,113,656	1,135,729	1,183,244	1,206,208	1,204,633	1,228,526	1,452,896	1,477,754
McIntosh Plant Gas Turbines											
117016 - FY33 CLP7016 MGT1 Major Inspection & Exhaust Repl										2,000,000	
116554 - FY26 CMP6554 MGT1 HOT GAS PATH	35,000	50,000	285,000	4,465,000						3,105,116	
116625 - FY30 MGT1 Controls Upgrade						400,000				550,000	
117038 - FY27 MGT2 Lube Oil Cooler Replace/Upgrade			140,000	360,000							
117279 - CMP7279 MGT2 Pump Overhauls/Replacement		50,000		50,000		35,000	50,000	50,000	67,500		
117771 - FY26 CMP7771 MGT2 Battery Bank		26,000				20,000		130,000			
117012 - FY28 CMP7012 MGT2 Air Filters				140,000					175,000		
116617 - CMP6617 MGT2 Hot Gas Path/Major Outage						5,531,536					
117015 - FY30 CMP7015 MGT2 Insulation Replacement						525,000					
117013 - FY28 CMP7013 MGT2 Evap Cooler Media				200,000					350,000		
117014 - FY26 CMP7014 MGT2 Generator Rewind						4,515,000					
117022 - CMP7022 MGT2 TORQUE CONVERTER						150,000	40,000				
117025 - CMP7025 MGT2 EXPANSION JOINTS		245,000							260,000		100,000
117026 - CMP7026 MGT2 CAPITAL COATINGS		25,000		50,000		25,000			50,000		
117010 - CMP7010 MGT2 Motor Overhauls	10,000	50,000		50,000		35,000	50,000	50,000	50,000	75,000	75,000
117011 - CMP7011 MGT2 Valve Replacments	80,000	50,000		50,000		35,000		50,000		75,000	
117028 - FY26 CMP7028 MGT2 GEAR BOX OVERHAUL		150,673				100,000	40,000				
117029 - FY25 CMP7029 MGT2 CONTROLS UPGRADE	360,000	350,000				400,000					450,000
117031 - CMP7031 MGT2 FIELD GROUND MONITOR INSTALLATION, BRUSHLESS EXCITER	60,000										
117032 - CMP7032 MGT2 GENERATOR PROTECTIVE RELAY UP-GRADE	50,000	50,000									
117035 - CMP7035 MGT2 BREAKER REPLACEMENT/REFURBISHMENT	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
117033 - FY30 MGT2 Xfmr DGA Installations, 8CT GSU, 8ST GSU, 7SUT, 8 MV Tie Xmf						75,000					
117034 - FY32 MGT2 Generator Breaker Overhaul								180,000			
117036 - FY26 MGT2 CEMS Data Controller Upgrade		80,000									

**LAKELAND ELECTRIC
CAPITAL IMPROVEMENT PLAN**

	FY25 Original Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget	FY31 Proposed Budget	FY32 Proposed Budget	FY33 Proposed Budget	FY34 Proposed Budget	FY35 Proposed Budget
Total	603,000	1,134,673	433,000	5,373,000	8,000	11,854,536	188,000	468,000	960,500	5,813,116	633,000
McIntosh Unit 2											
Total											
McIntosh Unit 3											
Total											
McIntosh Unit 5											
119035 - LMP9035 U5 Combustion Turbine Inspection Outage (Outage)	2,000,000			2,255,000	3,250,000				6,540,957		
119250 - LMP9250 U5 LTMA Assets	7,985,986	2,780,447	2,907,649	3,034,851	3,162,053	3,289,255					
119262 - LMP9262 U5 STG Outage	2,225,000			2,255,000	3,700,000				5,500,000		
119781 - LPE9781 U5 SCR Catalyst				750,000	250,000						
115737 - FY28 CMP5737 U5 AMMONIA CONTROL VALVE AND VAPORIZER REPLACEMENT				150,000							
114142 - CPE4142 U5 Inlet Filters Replacement				175,000				200,000			
114085 - CMP4085 U5 Facilities Recoating	50,000	75,000	50,000			75,000			100,000		
114099 - CMP4099 U5 Combustion Turbine Dynamic Sensor Upgrade (Outage)					150,000						
115342 - CMP5342U5 Combustion Turbine Insulation								500,000	160,000		
115539 - CMP5539 U5 CEMS Upgrade								90,000			
115545 - CMP5545 U5 Expansion Joint		150,000	150,000	225,000				175,000		275,000	
115478 - CMP5478 U5 Cooling Tower Acid Tank Replacement	45,000						45,000				
115500 - CMP5500 U5 HRSG Recoating	50,000	75,000	150,000			150,000			150,000		
115501 - CPE5501 U5 BFP Overhauls					180,000				225,000		
115619 - CPE5619 U5 Combustion Hardware Upgrade			1,402,461	2,074,550	2,533,612	3,287,362	7,061,764	11,414,395		5,757,105	5,757,104
115622 - FY30 CMP5622 U5 Cooling Tower Motor Soft Starts Polisher Resin Replace						300,000					
115624 - CMP5624 U5 Condensate Pump/Motor Upgrades				130,000	150,000				150,000		
115625 - FY28 CMP5625 U5 Controls Upgrade			750,000	250,000							
115626 - CMP5626 U5 Cooling tower Bleach Tank					35,000						
115649 - FY28 CMP5649 U5 Replace CO catalyst				750,000	250,000						
115652 - CMP5652 U5 Gas Control Valve Overhaul	200,000				225,000				250,000		
115658 - FY27 CPE5658 U5 BFP & Condesate Pump VFD Retrofit						400,000					
115659 - FY26 CMP5659 U5 Boiler Feed Pump Motor Overhauls				215,000	215,000						
115660 - CMP5660 U5 Inlet Recoating				200,000				250,000			
115661 - CMP5661 U5 Turbine Exhaust Diffuser	450,000				600,000						
115662 - FY26 CMP5662 U5 HRSG HP Superheater		230,608				230,608	7,000,000	6,910,000	1,135,000		

**LAKELAND ELECTRIC
CAPITAL IMPROVEMENT PLAN**

	FY25 Original Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget	FY31 Proposed Budget	FY32 Proposed Budget	FY33 Proposed Budget	FY34 Proposed Budget	FY35 Proposed Budget
115663 - CMP5663 U5 Start Up Motor	100,000						125,000				
115664 - CMP5664 U5 Circ Water Pumps					275,944						
115665 - CMP5665 U5 Auxillary Circ Water Pump	30,000								150,000		
115667 - CMP5667 U5 Fire System Louvers						150,000					
115647 - CMP5647 U5 Waste Water Sump Pumps			70,000	25,000							
115695 - CMP5695 U5 Replace Battery Banks	100,000							60,000			
115696 - CMP5696 U5 CT Generator Rewind/Stator Rewedge	1,750,000										6,650,000
115697 - CMP5697 U5 Condensate Tank Recoat (Interior)	45,000	50,000				80,000					
115710 - CMP5710 U5 Attperator Replacement	180,000				225,000				300,000		
115712 - FY29 CMP5712 U5 Evaporative Cooler Media Repl.				175,000							
115709 - CMP5709 U5 HP and IP silencer replacement					250,000						
115713 - CMP5713 U5 Torque Converter Overhaul	180,000						220,000				
115735 - FY32 CMP5735 U5 SIEMENS ROTOR THROUGH-BOLT EXCHANGE											5,447,286
115666 - CMP5666 U5 Valve Replacements	200,000	250,000	100,000	100,000	300,000	150,000	150,000	350,000	150,000		
115736 - LMP5736 U5 RAC RETUBING						750,000					
115669 - CMP5669 U5 Motor Overhauls	80,000	150,000	120,000	70,000	150,000	80,000	80,000	85,000	170,000	85,000	100,000
115740 - FY30 CMP5740 U5 ST GENERATOR REWIND/STATOR REWEDGE	100,000						500,000	1,000,000	3,910,545		
115741 - FY27 CMP5741 U5 ST SHAFT GROUND UPGRADE	70,000										
115753 - CMP5753 U5 CT FIRE SUPPRESSION - WATER MIST SYSTEM	600,000										
115754 - CMP5754 U5 HEP REPLACEMENT	500,000										
115757 - CMP5757 U5 GENERATOR PROTECTIVE RELAY UPGRADE	100,000										
115758 - CMP5758 U5 BREAKER REPLACEMENT/REFURBISHMENT	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	40,000
115751 - FY27 U5 Process NOx Analyzer Replacement								75,000			
115752 - FY29 U5 Insulation Liner Plates					200,000						
115755 - CMP5755 U5, DGA Installations, ST GSU, ST Aux, CT Aux, CT SUT Xfmrs		200,000							200,000		
115756 - FY26 U5, Control Building, LV Neutral Code Up-grade, 3 phase, 4-wire C		250,000	250,000								
115759 - FY26 U5 CEMS Data Controller Upgrade		80,000									
115723 - CMP5723 U5 COOLING TOWER UPGRADES		102,500	100,000	100,000	350,000	150,000	150,000	150,000	1,500,000	4,184,772	
115766 - FY26 CMP5766 U5 T3000 CONTROLS UPGRADE		200,000	750,000					600,000			
115764 - FY26 CMP5764 U5 INLET CHILLER		35,000	1,440,000								
115760 - FY26 CMP5760 U5 CT REPLACE BOP 480V MCC		350,000									
115761 - FY26 CMP5761 U5 CT, REPLACE BOP 4160V - 480V XFMR		200,000	50,000								

**LAKELAND ELECTRIC
CAPITAL IMPROVEMENT PLAN**

	FY25 Original Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget	FY31 Proposed Budget	FY32 Proposed Budget	FY33 Proposed Budget	FY34 Proposed Budget	FY35 Proposed Budget
116581 - FY26 CMP6581 MGT1 FIRE PROTECTION SYSTEM - CO2 BOTTLE REPLACEMENT		90,000									
115763 - FY27 U5 Row 1 Vanes			2,000,000								
115762 - FY29 U5 ST L-0 Blades					3,800,000						
Total	17,070,986	5,298,555	10,320,110	12,964,401	20,281,609	9,122,225	15,361,764	21,889,395	20,621,502	10,331,877	17,994,390
Larsen Plant											
114134 - CLP4134 U8 Condensate Tank Recoat (Interior)			25,000								40,000
114149 - CLP4149 U8 CT Hydraulic Pump Replacement											75,000
114150 - CLP4150 U8 Nox Water Pumps			50,000	50,000			115,000				
114083 - CMP4083 Larsen Facilities Recoating		50,000	100,000		50,000		250,000				250,000
115318 - CMP5318 U8 CEMS Analyzer Repl								90,000			
114277 - CLP4277 CEMS Server Upgrade - Larsen						75,000				100,000	
114160 - FY26 CLP4160 U8 Boiler Feed Pumps		81,120	81,120								
114166 - CLP4166 U8 Voltage Regulators							500,000				
114167 - FY31 CLP4167 U8 Wing Cowl Plenum											2,500,000
114180 - CLP4180 U8 Air Dryer	30,000				50,000						75,000
114181 - CLP4181 U8 Air Filters			140,000				165,000				180,000
114185 - FY27 CLP4185 U8 CT Fuel Oil Pump and Clutch			90,000								
114169 - CLP4169 U8 Breaker Overhauls	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	40,000
114190 - CLP4190 U8 Protective Relay Replacement	350,000				500,000						
114197 - FY22 CLP4197 U8 ST Inter/After Condenser Retubing		150,000					150,000				
114198 - CLP4198 U8 Battery Bank Replacement							100,000				
114199 - CLP4199 U8 Air Compressor	20,000		50,000				50,000				
114159 - CLP4159 U8 Major Motor Overhauls	16,000	10,000	10,000	10,000	15,000	10,000	250,000	20,000	25,000	25,000	30,000
114208 - CLP4208 U8 GAS CONTROL & SR VALVE OVERHAUL							200,000				
114211 - CLP4211 U8 EXHAUST SILENCER			750,000								
114220 - CLP4220 U8 CT EXHAUST EXPANSION JOINT			150,000				250,000				
114221 - CLP4221 U8 HRSG VALVES	30,000	100,000	100,000	12,500	12,500	12,500	12,500	12,500	12,500	50,000	42,902
114165 - CLP4165 U8 Fuel Oil Flow Divider			125,000								
114210 - CLP4210 U8 Cranking Motor			150,000								150,000
119046 - U8 - Combustion Turbine Inspection Outage		400,000	1,600,000				3,993,937				
114283 - FY30 CLP4283 U8 CONTROLS HARDWARE UPGRADE						250,000					

**LAKELAND ELECTRIC
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	FY25 Original Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget	FY31 Proposed Budget	FY32 Proposed Budget	FY33 Proposed Budget	FY34 Proposed Budget	FY35 Proposed Budget
114285 - FY26 CLP4285 U8 HUMIDITY SENSOR UPGRADE		35,000									
114286 - CLP4286 U8 ST DC Power Dist Sys Upgd	150,000										
114223 - CLP4223 LARSEN INTAKE 316(B) COMPLIANCE UPGRADES	50,000	1,600,000	412,500								
114225 - CLP4225 U8 ST LUBE OIL COOLER	50,000										
114227 - CLP4227 U8 ST MAJOR	167,014	6,050,000									
114228 - CLP4228 U8 SUBSTATION ELECTRO MECHANICAL PROTECTIVE RELAY UP-GRADES	250,000		250,000								
114229 - CLP4229 U8 XFMR DGA INSTALLATIONS, 8CT GSU, 8ST GSU, 7SUT, 8 MV TIE XM	150,000	100,000	50,000								
114233 - CLP4233 LGT3 MAJOR	35,000	250,000	1,800,000								
114235 - CLP4235 LGT3 ELECTRICAL/GEN RESTORATION	25,000	262,748	1,360,000								
114224 - FY26 U8 ST Lube Oil FiltrationFY26 U8 ST Lube Oil Filtration		95,000									
114230 - FY26 U8 CEMS Data Controller Upgrade			80,000								
114231 - FY26 U8 RTAC Monitoring			300,000								
114234 - FY26 LGT3 Controls Upgrade		500,000	100,000								
114303 - FY26 CLP4303 LARSEN U8 ST 2400V SWITCHGEAR UPGRADE		650,000	500,000								
114302 - FY26 CLP4302 LARSEN BUILDING RENOVATIONS		250,000									
114236 - FY27 LGT4236 Synchronous Condenser Modification			800,000	2,557,016							
Total	1,353,014	10,613,868	9,103,620	2,659,516	657,500	377,500	6,066,437	152,500	67,500	205,000	3,382,902
Winston Plant											
119272 - LPE9272 WIN NOx Catalyst Replacement					750,000						
114184 - CPP4184 WIN Breaker Replacements	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	40,000
116605 - FY29 CMP6605 Winston Generator Rewind					90,000	90,000	100,000	100,000	115,000	120,000	120,000
116606 - CMP6606 Winston Air Conditioners	30,000	30,000		30,000		50,000			75,000		
116609 - FY29 CMP Winston Engine Overhauls					100,000	100,000	100,000	100,000	100,000	100,000	100,000
114241 - FY26 CPP4241 WIN CO CATALYST REPLACEMENT		350,000									400,000
116620 - FY27 WIN RTAC Monitoring			150,000								
116621 - FY26 WIN DGA Installations		150,000				150,000				200,000	
116622 - FY27 WIN MV Gear Refurbished, 15KV			100,000	100,000						500,000	
116623 - FY29 WIN LV Gear Refurbishment					100,000	100,000					
116624 - FY34 WIN Batteries										150,000	
Total	60,000	560,000	280,000	160,000	1,070,000	520,000	230,000	230,000	320,000	1,100,000	660,000
Other Production Projects											

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	FY25 Original Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget	FY31 Proposed Budget	FY32 Proposed Budget	FY33 Proposed Budget	FY34 Proposed Budget	FY35 Proposed Budget
116561 - FY27 PCOM, Repair/Refurbish existing BOP 2500KVA Xfmr for Spare Invent			75,000								
119859 - LPE9859 PCM NERC Compliance	184,923	137,296	140,042	142,843	145,700	148,614	151,586	154,618	157,710	160,864	164,081
114105 - CMP4105 PCM Engineering Capital Tool Replacement (MBFA)	12,500	55,000	15,000	15,000	15,000	15,000	15,000	15,000	25,000	30,000	30,000
116506 - CPP6506 PCM Lab Test Equipment (MBFA)	75,000	75,000	75,000	40,000		30,000	30,000	30,000	30,000	30,000	50,000
116509 - CPP6509 PCM Plant A/C and Air Handler Contingency	32,500	50,000	37,500	40,000	42,500	45,000	47,500	50,000	75,000	75,000	75,000
116529 - CPP6529 PCM Industrial Coatings Plan	50,000	150,000	150,000	50,000	50,000	50,000	50,000	50,000	150,000	150,000	150,000
117219 - CPP7219 COL R&R Capital Resources	1,462,983	989,090	600,000	612,000	624,240	636,725	636,725	649,459	649,459	662,448	675,697
116550 - CPP6550 COL Site Improvements (post U3, move main gate)	50,000	250,000	500,000	500,000			500,000	150,000			700,000
117301 - FY26 CMP7301 ME Major Outage Work		50,000	183,527	290,915	412,000	400,000	400,000	400,000	1,400,000	6,000,000	325,000
117302 - FY31 CMP7302 ME Catalyst							500,000	500,000			
117303 - FY29 CMP7303 ME Air Compressor Eompressor Overhaul						50,000	50,000				
117304 - FY28 CMP7304 ME Controls Upgrade									750,000		
116557 - CPP6557 PCM INDUSTRIAL MOBILE EQUIPMENT (MBFA)	150,000	125,000	90,000			500,000				750,000	
116543 - CPP6543 PCM Plant Transportation (MBFA)	20,000	30,000	21,000	21,000	21,000	21,000	21,000	21,000	25,000	30,000	30,000
116501 - CPP6501 PCM Maintenance Tools (MBFA)	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	90,000	90,000	90,000
116559 - CMP6559 PCM PROTECTIVE RELAY HMI TO MONITOR	75,000	100,000								200,000	
Total	2,177,906	2,076,386	1,952,069	1,776,758	1,375,440	1,961,339	2,466,811	2,085,077	3,352,169	8,178,312	2,289,778
Transmission Lines											
168151 - LDE8151 New Indian Lakes To Galloway 69KV Line						500,000	500,000				
168133 - LDE8133 Northwest-West 69kV Ln - THP										300,000	
168138 - FY31 CDE8138 Southwest-Medulla 69kV Ln - THP								600,000	500,000		
164010 - CDE4010 Transmission Pole Repl (007)	142,691	182,000	199,000	221,000	227,630	234,459	241,493	248,737	256,200	263,886	271,802
164045 - CDE4045 Transmission Wood Poles Inspection/Retreatment	5,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
168040 - CDE8040 HAMILTON TO TECO (JD PAGE) 69KV		50,000	1,000,000								
Total	147,691	242,000	1,209,300	231,609	238,557	745,714	753,085	860,678	768,498	576,553	284,850
Distribution Lines											
178137 - FY26 CDE8137 Larsen N314 Ln Upgrd					450,000						
178138 - CDE8138 Hemphill H384 Ln Upgrd					105,000						
178139 - FY31 CDE8139 Medulla M364 Line Upgrade - Part 2									250,000		
178145 - CDE8145 Southwest J374 Ln Upgrd - Part 1	150,000										
178151 - CDE8151 Medulla M384 and Christina CA334 Ln Upgrd			200,000								

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178154 - FY25 CDE8154 Southwest J384 Ln Upgrd			700,000			75,000					
178157 - FY26 CDE8157 Winston T384 Ln Upgrd						285,000					
178158 - FY26 CDE8158 Winston T364 Ln Upgrd						50,000					
154001 - CDE4001 Minor Improv/Reloc to Roads (007)	577,555	200,000	206,000	212,180	218,545	225,102	231,855	238,810	245,975	253,354	260,955
154011 - CDS4011 Capital Equipment Purchases (007) (	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
174003 - CDE4003 Transformer Repl-OH Dist	255,593	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	195,716
174004 - CDE4004 Transformer Repl-UG Dist (007)	246,588	350,000	360,500	371,315	382,454	393,928	405,746	417,918	430,456	443,370	456,671
174006 - CDE4006 Dist System Eq Replace	5,000	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962
174007 - CDE4007 Line Switch Installation	15,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
174008 - CDE4008 Padmount Switch Install (007)	250,000	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
174011 - CDE4011 Distribution Pole Repl	2,300,000	2,400,000	2,472,000	2,546,160	2,622,545	2,701,221	2,782,258	2,865,726	2,951,697	3,040,248	3,131,456
174020 - CDE4020 Roadway Lighting Installations	521,059	750,000	772,500	795,675	819,545	844,132	869,456	895,539	922,405	950,078	978,580
174030 - CDE4030 City Facilities Lighting Installations	15,000	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619
174040 - CDE4040 Private Area Lighting Installation	772,495	750,000	772,500	795,675	819,545	844,132	869,456	895,539	922,405	950,078	978,580
174045 - CDE4045 Distribution Wood Poles Inspection/Retreatment	400,000	400,000	412,000	424,360	437,091	450,204	463,710	477,621	491,950	506,708	521,909
174232 - CDE4232 Capacitor Station Installation	50,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
174500 - CDE4500 Subdiv & Comm Development (007)	1,770,535	1,700,000	1,751,000	1,803,530	1,857,636	1,913,365	1,970,766	2,029,889	2,090,786	2,153,509	2,218,114
174502 - CDE4502 New OH Residential Svc	445,573	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	134,392
174503 - CDE4503 New UG Residential Svc	817,282	230,000	236,900	244,007	251,327	258,867	266,633	274,632	282,871	291,357	300,098
174504 - CDE4504 Upgr OH Residential Svc (007)	10,000	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619
174505 - CDE4505 Upgr UG Residential Svc	20,000	75,000	77,250	79,568	81,955	84,413	86,946	89,554	92,241	95,008	97,858
174506 - CDE4506 OH Line Extensions (007)	20,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
174507 - CDE4507 UG Line Extensions (007)	50,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
174508 - CDE4508 OH New Comm Svc GS	40,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
174509 - CDE4509 UG New Comm Svc GS	417,396	200,000	206,000	212,180	218,545	225,102	231,855	238,810	245,975	253,354	260,955
174510 - CDE4510 OH Upgr Comm Svc	20,000	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
174511 - CDE4511 UG Upgr Comm Svc	70,000	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
174512 - CDE4512 OH New Comm Svc GSD	355,492	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	195,716
174513 - CDE4513 UG New Comm Svc GSD	1,231,743	750,000	772,500	795,675	819,545	844,132	869,456	895,539	922,405	950,078	978,580
174515 - CDE4515 UG New Comm Svc GSLD	873,409	750,000	772,500	795,675	819,545	844,132	869,456	895,539	922,405	950,078	978,580
176251 - CDE6251 Reliability-Recloser Installation	40,000	120,000	123,600	127,308	131,127	135,061	139,113	143,286	147,585	152,012	156,573
176268 - CDE6268 General Reliability Improvements	1,086,219	300,000	309,000	318,270	327,818	337,653	347,782	358,216	368,962	380,031	391,432

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176340 - CDE6340 Minor Line Extensions	10,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
175125 - CDE5125 URD Cable Replacement	25,000	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619
174143 - FY24 CDE4143 Dranefield D374 Ln Upgrd		150,000									
178133 - CDE8133 Downtown Overhead to Underground Conversion	50,000	200,000	206,000	212,180	218,545	225,102	231,855	238,810	245,975	253,354	260,955
178223 - FY25 CDE8223 Orangedale V334 Line Upgrade Part 2				253,000							
174850 - FY26 Palmetto A364 and West W384 Line Upgrade			165,000								
174851 - FY27 Christina CA344 line upgrade				160,000							
174852 - FY27 Gibsonia B354 and Hemphill H364 Line Upgrade				12,000							
174853 - FY27 Combee Road C354 line and switch upgrades				50,000							
174856 - FY28 Southwest J364/Medulla M354 Line Upgrade					90,000						
174200 - CDE4200 OH Reliability Improvement		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
174300 - CDE4300 Underground Reliability Improvement Project		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
178204 - CDE8204 Q384 NEW CIRCUIT	500,000										
176352 - CDE6352 J364 LINE EXTENSION	80,000										
176353 - CDE6353 W344 LINE EXTENSION	120,000										
178147 - CDE8147 E374 NEW CIRCUIT	40,000										
178039 - CDE8039 FY25 GROVE SUBSTATION UPGRADE AND NEW CIRCUIT	600,000	600,000									
173915 - CSG3915 METERSHOP TOOLS AND EQUIPMENT	55,000	60,500	61,710	62,944	64,203	65,487	66,797	68,133	69,495	70,885	72,303
174191 - CDE-ED ORLANDO HEALTH NEW FACILITY	855,000										
176307 - CDE6307 FY27 NORTHWEST K384 LINE UPGRADE			250,000								
174172 - FY26 CDE4172 X-354 LINE UPGRADE		150,000									
Total	15,210,939	11,276,500	12,000,690	11,479,143	11,977,138	12,079,960	12,017,905	12,376,274	12,995,380	13,125,547	13,517,105
Transmission Substations											
168141 - FY29 CDS8141 Generic 230/69kV Substation										2,000,000	
166085 - CDS6085 Various Transmission Breaker Replacements	100,000	125,000	128,750	132,613	136,591	140,689	144,909	149,257	153,734	158,346	163,097
164232 - CDS4232 Various Transmission Capacitors	80,000	80,000									
Total	180,000	205,000	128,750	132,613	136,591	140,689	144,909	149,257	153,734	2,158,346	163,097
Distribution Substations											
174122 - CDS4122 Substations Animal Protection	5,000	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
174222 - CDS4222 Battery Bank Replacement	30,000	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143
174226 - CDS4226 Substation Intergration	259,319	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477

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176346 - CDS6346 Various Distribution Breaker Replacement	156,946	120,000	123,600	127,308	131,127	135,061	139,113	143,286	147,585	152,012	156,573
175126 - CDS5126 12KV Switch Replacement	5,000	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
166036 - CDS6036 Sub. Trans Power Transformer Equip.	327,920	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
176036 - DCS6036 Sub. Dist. Power Transformer Equip.	167,864	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
178250 - CDS8250 Bridgewater Substation	300,000										
174848 - FY26 Orangedale New Circuit V384 substation equipment					100,000						
176037 - CDS6037 SUBSTATION POWER TRANSFORMER	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
174862 - CDS4862 DGA MONITOR	40,000										
174865 - CDS4865 NEUTRAL REACTOR	75,000										
176321 - CDS6321 MACINTOSH AUTOTRANSFORMER		2,500,000	2,500,000								
174192 - FY26 CDE4192 NEW YORK AVE BRIDGE		700,000									
Total	2,867,049	5,135,000	4,942,800	2,450,834	2,559,109	2,467,632	2,476,411	2,485,454	2,494,767	2,504,360	2,514,241
Other Delivery Projects											
154006 - CDP4006 Purchs New Electric Meters	837,786	890,541	908,352	926,519	945,050	963,951	983,229	1,002,894	1,022,662	1,043,116	1,063,979
156138 - CDG6138 R&R Capital Project Resources	1,170,659	7,629,972	7,895,591	8,211,414	8,539,871	8,881,466	9,236,724	9,606,193	9,990,441	10,390,059	10,805,661
174005 - CDG4005 Tool & Safety Equip-Capital (MBFA) (007)	65,000	65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	84,810
174128 - CDO4128 Pole Yard Improvements	30,000	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143
175124 - CDP5124 Radio Communication to Reclosers	20,000	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
174235 - CDE4235 Distribution Automation			50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339
175032 - CDE5032 Fast Transfer Switch Gear Replacement		225,000	231,750	238,703	245,864	253,239	260,837	268,662	276,722	285,023	293,574
175034 - CDP5034 SI Installed Inventory/Replacement	50,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
175035 - CDP5035 Dell SecureWorks IDS/IPS					320,000		320,000	320,000	320,000		
175134 - CDP5134 RTU Power Supply Upgrade/Redundancy	15,000	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
174043 - CDE4043 Designer Upgrade & Implementation	6,162										
175150 - CDG-ED5150 BLOCK ENERGY PROJECT	750,000										
Total	2,944,607	8,925,513	9,271,093	9,619,098	10,300,520	10,355,884	11,065,735	11,470,642	11,890,904	12,007,710	12,461,411
Miscellaneous Projects											
985730 - FY23 CFM5730 SUBSTATION ROOFS	16,538	17,365	18,234	19,145	20,103	21,108	22,163	23,271	24,435	25,656	26,169
715013 - CCS5013 Capital Project Resources	78,797	55,190	56,570	80,767	57,984	59,434	82,786	61,217	62,441	84,856	85,000
174123 - CDS4123 Substations Fence Replacement & Upgrds	50,000	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619

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174124 - CDS4124 Substations Grid Rock Addition	50,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
918888 - CGM8888 Rate Case Study		125,000				135,000				145,000	
174864 - CSG-ED4864 EMERGING TECHNOLOGY CAPITAL IMPROVEMENT	100,000	200,000									
174861 - CSG4861 MDM LODESTAR UPGRADE / REPLACEMENT	150,000	50,000									
118015 - FY35 MREP CO Catalyst											400,000
118016 - FY35 MREP ASC											300,000
118017 - FY35 MREP SCR											600,000
118014 - FY26 ME RTAC Monitoring		175,000	75,000								
455096 - CDA5096 CROW Water Projects Easements	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total	390,335	642,555	172,054	124,480	105,042	244,955	136,895	119,042	124,117	295,520	1,454,027
Building Improvements											
915014 - CMP5014 LE-Security Enhancement	179,923	132,171	134,814	137,510	140,260	143,065	145,926	148,845	151,822	154,858	157,955
984651 - CFM4651 Security Systems for E&W Building (007)	28,993	24,588	25,080	25,582	26,094	26,616	27,148	27,691	28,245	28,810	29,386
985720 - CTS5720 Furniture Requirements - Capital (MBFA)	20,400	20,808	21,225	21,649	22,082	22,524	22,974	23,434	23,902	24,380	24,868
984306 - CFM4306 Admin Building Capital Improvement	265,612	588,924	172,303	175,749	179,264	182,850	186,507	190,237	194,042	197,922	201,881
985712 - CFM5712 Major Equipment Purch (MBFA)	5,306	5,413	5,521	5,631	5,744	5,859	5,976	6,095	6,217	6,342	6,469
984307 - CTS4307 T&D Building Capital Improvements	140,000	54,122	55,205	56,309	57,435	458,583	59,755	60,950	62,169	63,413	64,681
985707 - CFM5707 HVAC System Upgrades (Substations) - Replace Project 315707	5,000		5,202		5,413		5,631		5,859		6,095
985713 - CFM5713 Admin Building Space Study & Modifications	300,000	240,000	240,000								
985715 - FY23 CFM5715 Seal Admin Building Windows									450,000		
985717 - FY24 CFM5717 LE Admin Building & Garage - Seal Concrete	450,000	500,000						40,000	450,000		
985718 - CFM5718 Chiller Coil Replacement				1,200,000							
985719 - FY27 CFM5719 Storm Vault Media Replacement			35,000					40,000			
985721 - FY27 CFM5721 Fire Alarm System Replacement			250,000								
Total	1,395,234	1,566,026	944,350	1,622,430	436,292	839,497	453,917	537,252	1,372,256	475,725	491,335
Technology Improvements											
714125 - CCS4125 Web/eCommerce Upgrades	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
176284 - CDC6284 SCADA/EMS Upgrade		2,004,000				2,000,000					2,000,000
176396 - CDC6396 NERC CIP Compliance-Cybe Sec Needs for EMS Sys	50,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
525111 - CTC5111 Fiber Services Connections	25,550	25,550	25,550	25,550	25,550	25,550	25,550	25,550	25,550	25,550	25,550

**LAKELAND ELECTRIC
CAPITAL IMPROVEMENT PLAN**

	FY25 Original Budget	FY26 Proposed Budget	FY27 Proposed Budget	FY28 Proposed Budget	FY29 Proposed Budget	FY30 Proposed Budget	FY31 Proposed Budget	FY32 Proposed Budget	FY33 Proposed Budget	FY34 Proposed Budget	FY35 Proposed Budget
714114 - CCS4114 UMS Upgrade	300,000	535,000				300,000					
985728 - CFM5728 UPS Battery Replacement		120,000									
Total	450,550	2,809,550	152,050	153,595	155,186	2,456,825	158,514	160,253	162,044	163,889	2,165,789
TOTAL CAPITAL IMPROVEMENT PLAN	46,184,311	54,676,826	52,321,902	49,861,132	50,436,714	54,350,001	52,726,590	54,188,456	56,511,898	58,388,851	59,489,678

Glossary of Terms

The budget document uses many terms and words that have specific meaning in the context of governmental finance or to the City of Lakeland. The glossary defines words and terms that may have very specific meaning or may not be in common usage.

Accrual Basis: A basis of accounting using the economic resources measurement focus. Revenues are recorded when earned. Expenses are recorded when a liability is incurred. Fixed assets are capitalized (i.e., recorded on the balance sheet, not the income statement). Depreciation is recorded on fixed assets.

Ad Valorem Taxes: Taxes levied on both real and personal property according to the property's valuation and the tax rate.

Adoption: The formal action taken by the City Commission to authorize or approve the budget.

American Public Power Association (APPA): A service organization for the nation's more than 2,000 community-owned electric utilities that serve more than 48 million Americans.

Amortization: A method for spreading out the cost for the use of a long-term asset over the anticipated life of the asset.

Appropriation: The spending limit adopted or authorized by the City Commission.

Arbitrage: Practice of taking advantage of a price difference between two or more markets, capitalizing on the imbalance between the markets.

Asset: Resources owned or held by governments that have monetary value.

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit: The evaluation of the City's financial records to make sure that they are accurate.

Authorized Position: An employee position, authorized in the adopted budget to be filled.

Available (Undesignated) Fund Balance: Refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Bad Debt: The estimated amount of accounts owed to the City (receivables) that will not be collected during the year. This includes utility accounts, accident damage repair accounts and other miscellaneous account receivables, which are deemed uncollectible.

Balanced Budget: Total estimated receipts, including appropriated fund balance/reserve, shall equal total of appropriations and reserves for future use.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Bond: A long-term promissory note or IOU. The note includes a specific principal amount and stated interest rate. Bonds are used to finance capital projects.

Bond Refinancing: A payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget: A financial plan approved by the City Commission that includes estimates for revenues and limits on expenditures.

Budget Calendar: The schedule of key dates that the city follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Expenditure: Money spent to acquire or upgrade physical assets such as buildings and machinery.

Glossary of Terms

Capital Improvement Plan (CIP): A capital improvement project is defined as a major construction expansion, purchase or major repair/replacement of buildings, infrastructure or other property which has an estimated total expenditure of \$25,000 or more. Except for emergency repairs, capital improvements are programmed and scheduled based upon the City's projected financial ability to purchase and maintain the capital project or equipment.

Capital Outlay: Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project: Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase its useful life.

Central Business District (CBD): The core area of Lakeland's downtown.

Charges for Services: A user fee or rate levied against a person or entity that has received an identifiable benefit in exchange. Examples would include utility service or a parking space.

Collective Bargaining Agreement: A legal contract between the City and representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Component Unit: A legally separate organization for which the elected officials of the city are financially accountable. A component unit can be another organization for which the nature and significance of its relationship with the City such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used to measure the increase in the cost-of-living economic inflation.

Contingency: A budgetary reserve for emergencies or unanticipated expenditures/opportunities.

Contractual Services: Services rendered to the city by private firms, individuals, or other governmental agencies (e.g., maintenance agreements and professional consulting services).

Debt Service: Principal and interest payments for outstanding debt such as bonds or notes payable.

Debt Service Fund: Funds used to record the payment of general debt.

Dedicated Tax: A tax levied to support a specific government program or purpose.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: Organizational unit of government, which is functionally unique in its delivery of services.

Depreciation: The portion of the cost of a fixed asset (e.g., a car or treatment plant) charged as an expense during the fiscal year. Eventually the entire cost of the fixed asset will be charged off as an expense. Only Enterprise and Internal Service funds have depreciation.

Derivative: A financial instrument whose value depends on underlying variables.

Employee Benefits: Costs incurred by the City for pension, health insurance, and other benefits provided to employees.

Encumbrance: An amount of money committed for the payment of goods and services not received or paid.

Enterprise Fund: Certain activities are treated as self-supporting businesses (e.g., water and sewer utilities). The accounting for these activities is accounted for in separate funds called enterprise funds.

Expenditure: The payment of cash or the transfer of property or services for the purpose of acquiring goods and/or services or settling a loss.

Glossary of Terms

Expense: Charges incurred (whether paid immediately or to be paid at a later date) for operations, maintenance, interest or other charges.

Fiduciary Funds: Used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Fiscal Year: The time period for which the budget is authorized and measured by the accounting records. The City of Lakeland's fiscal year begins on October 1st and ends on September 30th.

Fixed Assets: Assets of long-term character that are used for the government, such as land, buildings, machinery, furniture, and other equipment.

Florida Municipal Power Agency (FMPA): A wholesale power company owned by municipal electric utilities. FMPA provides economies of scale in power generation and related services to support community-owned electric utilities.

Full-Time Equivalent (FTE): The number of employee hours (2,080) needed to be equal to one full-time employee. Several part-time employees may be combined to make one full-time equivalent.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources.

Fund Balance: The difference between a fund's assets and liabilities, sometimes referred to as the amount carried over from one year to the next year.

General Fund: General purpose fund supported by taxes, fees and other revenues. The funds may be used for any lawful purpose.

General Obligation (GO) Bond: A type of bond that is backed by the full faith, credit, and taxing power of the city.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Goal: A general and timeless statement of direction, purpose or intent based on the community's needs.

Governmental Funds: Typically used to account for tax supported (i.e., governmental) activities.

Grants: A contribution by a government or other organization to support a particular function.

Impact Fee: A fee charged to a developer or individual to fund the future cost of improvements associated with the development's impact on various City services, charged as a condition for obtaining a building permit.

Infrastructure: Vital facilities such as roads, sewers, bridges, water lines, public buildings, parks, and airports that are fixed in location.

Inter-Fund Transfer: Legally authorized transfers from a fund receiving revenue to a fund through which resources are to be expected.

Intergovernmental: Revenue from another governmental agency such as the State of Florida or the United States Federal Government. Some revenues from local units are treated as Charges for Service.

Internal Service Charges: Charges to user departments for financing goods or service provided by one department to another on a cost-reimbursement basis.

Internal Service Fund: Centralized services that serve all or many established in separate funds. The other funds are charged a fee for the services provided by the Internal Service Fund.

Glossary of Terms

Lakeland Area Mass Transit District: A component unit of the city that accounts for all activities necessary to provide modern bus transportation in the Lakeland area. The City does not have any ownership claim against the assets of this entity; however, the City does maintain some control over operations in that most of its governing board is composed of members of the City Commission.

Lakeland Downtown Development Authority: A Component Unit of the City that has the responsibility of improving the economic condition in the Central Business District.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: As defined by the Governmental Accounting Standards Board (GASB) and based upon the value of assets, liabilities, revenues, and expenditures. Lakeland's major funds include the General Fund, Electric Utility, Water Utility, and Wastewater Utility.

Mill: One one-thousandth of a dollar of assessed value.

Millage: Rate used in calculating taxes based upon the value of the property, expressed in mills per dollar of property value.

Mission: A description of the purpose, values, strategies, and behavior standards that guide an organization and move it toward its vision. A mission states what the organization is, what it does, for whom and why.

Modified Accrual: A basis of accounting using the current financial resources as a measurement focus. Revenues are recognized when both measurable and available. Expenditures are recorded when a liability is incurred. Fixed assets are recorded as an expenditure in the period the asset is acquired.

Non-Major Fund: Funds that do not meet the Governmental Accounting Standards Board's (GASB) requirements for major funds.

Objective: A specific/quantifiable statement of what the city, a department or a unit expects to accomplish in a fiscal year.

Operating Budget: The day-to-day cost of providing City services. The operating budget does not include capital purchases, for items of \$1,000 or greater.

Operating Expenses: The cost for personnel, materials, and equipment required for a department to function.

Operating Revenue: Funds that the government receives as income for day-to-day services including taxes, fees from specific services, interest earnings, and grant revenues.

Peace River Water Basin: The Peace River Basin is the region of land in Central and Southwest Florida that includes portions of Charlotte, Hardee, Desoto, Highlands, and Polk Counties from which water drains into the lakes and streams that ultimately supplies water to the Peace River.

Performance Measure: Data collected to determine a program's effectiveness or efficiency in achieving its objectives.

Permanent Fund: A restricted fund where only the interest from an investment may be spent to support City services.

Property Tax: A tax levied on real estate as well as commercial and industrial personal property based on the value of the property.

Proprietary Fund: Funds that recover their costs through user fees. Enterprise Funds and Internal Services Funds are examples.

Repurchase Agreements: An agreement where the city transfers cash to a broker-dealer or bank; the broker-dealer or bank transfers the securities to the city and promises to repay the cash plus interest in exchange for the same securities

Glossary of Terms

Reserve: An account used to set aside budgeted revenues that are not required for expenditure in the current budget year or earmark revenues for a specific future purpose.

Retreat: City Commission goal setting meeting held around January of each year. City Manager communicates City Commission goals and sets parameters for budget preparation with Department heads.

Revenue: Money coming into a fund, other than a transfer, such as taxes, user fees, grants, fines, and any other source of money.

Revenue Bond: A bond that is backed by a particular revenue source such as water user fees.

Rolled-Back Rate: The millage necessary to raise the same amount of ad valorem tax revenue as the previous year, excluding taxes from new construction.

Southwest Florida Water Management District (SWFMD): Responsible for water resources in sixteen west central Florida counties: Charlotte, Citrus, DeSoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, and Sumter.

Special Assessment: A compulsory levy made against certain properties to defray all, or part, of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund: A fund used to account for the revenues and expenditures of special earmarked or legally restricted monies.

Stormwater Fund: Revenues, received primarily through the collection of residential and commercial fees as well as transfers from the Transportation Fund for drainage and lake projects, are used for projects approved by the City Commission for stormwater capital activities.

Target Area: Area of focus for planning and business decisions.

Target Budget: Desirable expenditure levels provided to departments to develop a recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Base: The total property valuations on which each taxing agency levies its tax rates.

Tax Levy: The total amount of revenue raised from general property taxes.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation. Often called millage rate.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

Transfer: A transfer is movement of money or assets from one fund to another that is not a payment for service. Sometimes a transfer is one fund subsidizing another fund.

Unencumbered Balance: The amount of an appropriation that was not expended or encumbered and is still available for future purposes.

User Fee: Revenue paid by a party directly benefiting from the use of receipt of a public service.

Utility Tax: A consumer tax levied by cities on the use of utilities such as electricity, telephone, or gas.

Vision: The ideal to which the City of Lakeland and its employees strive to achieve. Developed by and adopted by the City Commission.

Working Capital: A common measure of liquidity, efficiency, and overall health. Includes cash, inventory, accounts receivable, accounts payable, the portion of debt due within one year, and other short-term accounts. Reflects the results of a host of activities, including inventory management, debt management, revenue collection, and payments to suppliers.

Abbreviations and Acronyms

AADF	Annual Average Daily Flow	CPR	Cardiopulmonary Resuscitation
ACA	Affordable Care Act	CRA	Community Redevelopment Agency
ACFR	Annual Comprehensive Financial Report	CROW	Contracts Right of Way
ACH	Automated Clearing House	CSU	Community Services Unit
ADA	Americans with Disabilities Act	CUST SVC	Customer Service
AD&D	Accidental Death & Dismemberment	DARE	Drug Abuse Resistance Education
AP	Accounts Payable	DART	Domestic Abuse Response Team
ALS	Advance Life Support	DCA	Department of Community Affairs
AMI	Average Median Income	DEP	Department of Environmental Protection
AOA	Airport Operating Area	DEV	Development
APPA	American Public Power Association	DIST	Distribution
ARFF	Aircraft Rescue & Fire Fighting	DOT	Department of Transportation
ARPA	American Rescue Plan Act	DoIT	Department of Information Technology
ATB	Across the Board increase	DOJ	Department of Justice
ATC	Airport Traffic Control	DRI	Development of Regional Impact
BCE	Business Cooperative Education	DRT	Design Review Team
BEMP	Building, Electrical, Mechanical, Planning	DUI	Driving Under the Influence
BICEP	Building Inspection Code Enforcement Program	DV	Digital Video
BITS	Building Inspection Transportable System	EAA	Experimental Aircraft Association
BEBR	Bureau of Economic & Business Research	ECS	Emergency Communications Specialists
BJA	Bureau of Justice Assistance	EMS	Energy Management System
BLS	Basic Life Support	EMT	Emergency Medical Technicians
BMP	Best Management Practices	EPA	Environmental Protection Agency
CADD	Computer Assisted Design and Drafting	EZ	Enterprise Zone
CAIR	Clean Air Interstate Rule	FAA	Federal Aviation Authority
CBD	Commercial Business District	FAR	Federal Aviation Regulation
CBE	Cooperative Business Education	FDLE	Federal Department of Law Enforcement
CBIR	Community Budget Issue Request	FDOT	Florida Department of Transportation
CDBG	Community Development Block Grant	FEMA	Federal Emergency Management Agency
CDC	Community Development Corporation	FHFC	Florida Housing Finance Corporation
CE	Code Enforcement	FHSAA	Florida High School Athletic Association
CIP	Capital Improvement Plan	FLC	Florida League of Cities
CPI	Consumer Price Index	FMPA	Florida Municipal Power Agency
CLMP	Comprehensive Lakes Management Plan	FOAG	Florida Office of the Attorney General
CM	City Manager	FRCC	Florida Reliability Coordinating Council
CONST	Construction		

Abbreviations and Acronyms

FRDAP	Florida Recreation Development Assistance Program	M/WBE	Minority/Women-Owned Business Enterprises
FT	Full-Time	MGD	Million Gallons per Day
FTE	Full-Time Equivalent	MGMT	Management
FWC	Florida Water Conservation	MLK	Martin Luther King
FY	Fiscal Year	MSG	Main Street Garage
GAAP	Generally Accepted Accounting Principles	MSTU	Municipal Service Taxing Unit
GASB	Governmental Accounting Standards Board	MSW	Municipal Solid Waste
GFOA	Government Finance Officers Association	MWA	Maintenance Water Administration
GIS/CAD	Geographic Information System/Computer Aided Design	NAMI	National Alliance for the Mentally ill of Polk County
GKS	General Knowledge Study	NCAN	National College Access Network
GM	General Manager	NERC	N. American Reliability Corporation
GPS	Global Positioning System	NET	Neighborhood Enforcement Team
gWh	Giga-watt Hour	NLC	National League of Cities
HHR	Hurricane Housing Relief	NPDES	National Pollution Discharge Elimination System
HOME	Home Investment Partnership Program	O&M	Operations & Maintenance
HR	Human Resources	OH	Overhead
HVAC	Heating, Ventilation & Air Condition	OIS	Office of Innovation & Strategy
HRMS	Human Resources Management System	OMS	Outage Management System
ILS	Instrument Landing System	OSG	Orange Street Garage
IT	Information Technology	OUC	Orlando Utility Commission
KSI	Key Success Indicator	PAL	Police Athletic League
kWh	Kilowatt Hour	PSC	Polk State College
LCRA	Lakeland Community Redevelopment Agency	PCCVB	Polk County Convention & Visitors Bureau
LDDA	Lakeland Downtown Development Authority	PCD	Pollution Control Device
LDR	Land Development Regulation	PDA	Personal Digital Assistants
LEAD	Lakes Education Action Drive	PIF	Public Improvement Fund
LEDC	Lakeland Economic Development Council	PM	Preventative Maintenance
LFD	Lakeland Fire Department	PRCA	Parks, Recreation, and Cultural Arts
LGN	Lakeland Government Network	PSC	Public Service Commission
LLC	Limited Liability Corporation	PW	Public Works
LLIA	Lakeland Linder International Airport	PT	Part-Time
LPD	Lakeland Police Department	R&R	Repair and Replace
LRH	Lakeland Regional Health	ROI	Return on Investment
LTC	Long Term Capital	SAIDI	System Average Interruption Duration Index
LTMA	Long Term Maintenance Agreement	SAIFI	System Average Interruption Frequency Index
MAINT	Maintenance	SANS	Storage Area Network
		SCADA	System Control Data Acquisition
		SEOC	State Emergency Operation Center
		SHIP	State Housing Initiative Program
		SOAT	Strategic Operating Activity Team

Abbreviations and Acronyms

SOP	Strategic Operating Plan
SPCC	Simpson Park Community Center
SRO	School Resource Officer
SWFWMD	Southwest Florida Water Management District
SWOT	Strengths, Weaknesses, Opportunities and Threats
TAC	Targeted Areas of Concentration
TBD	To Be Determined
T&D	Transmission & Delivery
TD	Tourist Development
TDT	Tourist Development Tax
TEA-LU	Transportation Efficiency Act-A Legacy for Users
TECO	Tampa Electric Company
TMDL	Total Maximum Daily Load
TO	Table of Organization
TPO	Transportation Planning Organization
U&CF	Urban & Community Forestry
UCM	United Conference of Mayors
UG	Underground
UMS	Utility Management System
USEPA	United States Environmental Protection Agency
USF	University of South Florida
UT	Utility Tax
VISTE	Volunteers in Service to the Elderly
VOCA	Victims of Crime Act
WA	Water
WC	Workers Comp
WTP	Water Treatment Plant
WW	Wastewater
WWTP	Wastewater Treatment Plant
YTD	Year to Date

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