ORDINANCE NO. ______

PROPOSED ORDINANCE NO. 26-031

AN ORDINANCE RELATING TO APPROPRIATIONS; PROVIDING FOR THE APPROPRIATION OF MONIES FOR THE CITY OF LAKELAND, FLORIDA, FOR VARIOUS PURPOSES FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKELAND, FLORIDA:

SECTION 1. There is hereby appropriated from the General Fund the following amounts for ordinary purposes and governmental operations of the municipality and government of the City of Lakeland for the fiscal year commencing October 1, 2026.

DEPARTMENTAL:	
General Government-Legislative:	
City Commission	
Personal Services	$403,756
Operating Expenses	265,237
Allocations	(353,381)
	$315,612
General Government-Executive:	
Office of the City Manager	
Personal Services	$1,409,391
Operating Expenses	267,671
Capital Outlay	5,000
Allocations	(945,009)
	$737,053
Office of Innovation & Strategy	
Personal Services	$488,296
Operating Expenses	155,737
Allocations	(429,551)
	$214,482

General Government-Finance & Administrative:	
Risk Management Office	
Personal Services	$1,329,736
Operating Expenses	600,959
Allocations	(868,739)
	$1,061,956
Communications Department	
Personal Services	$1,011,115
Operating Expenses	461,072
Allocations	(603,205)
	$868,982
Retirement Services	
Personal Services	$425,318
Operating Expenses	62,385
Allocations	(415,980)
	$71,723
Human Resources	
Personal Services	$3,133,840
Operating Expenses	1,737,646
Allocations	(1,836,344)
	$3,035,142
Internal Audit	
Personal Services	$458,491
Operating Expenses	55,527
Allocations	(256,755)
	$257,263
Finance Department	
Personal Services	$5,048,615
Operating Expenses	1,363,055
Allocations	(3,689,487)
	$2,722,183
General Government-Legal Counsel:	
Legal Department	
Personal Services	$1,295,048
Operating Expenses	668,619
Allocations	(1,286,880)
	$676,787
General Government-Comprehensive Planning:	
Community & Economic Development	
Personal Services	$3,320,297
Operating Expenses	927,669
Allocations	(429,628)
	$3,818,338

Business Tax Office	
Personnel	$138,947
Operating Expenses	50,554
	$189,501
General Government-Public Safety:	
Police Department	
Personal Services	$55,416,256
Operating Expenses	16,030,175
Capital Outlay	17,000
Contributions to Other Funds	1,255,974
	$72,719,405
Fire Department	
Personal Services	$31,693,839
Operating Expenses	3,841,379
Capital Outlay	11,693
Contributions to Other Funds	242,846
	$35,789,757
Code Enforcement	
Personal Services	$1,306,153
Operating Expenses	648,896
Allocations	(190,720)
	$1,764,329
Transportation Road/Street Facilities:	
Public Works Department	
Personal Services	$7,563,580
Operating Expenses	3,701,130
Capital Outlay	10,000
Allocations	(780,726)
Contributions to Other Funds	1,000,000
	$11,493,984
Culture/Recreation-Parks & Recreation:	
Parks, Recreation & Cultural Arts Department	
Personal Services	$22,331,149
Operating Expenses	13,412,581
Debt Service	113,471
Capital Outlay	86,393
Allocations	(803,919)
Contributions to Other Funds	2,162,672
	$37,302,347

RP Funding Center:	
Personnel	$4,363,756
Operating Expenses	2,464,917
Transfers Out	117,649
	$6,946,322
Physical Environment-Cemeteries:	
Cemeteries	
Personal Services	$1,253,640
Operating Expenses	348,242
Capital Outlay	31,465
	$1,633,347
SUB-TOTAL	$181,618,513
NON-DEPARTMENTAL:	
Personal Services	$818,948
Utilities	5,552,671
Insurance and Fixed Charges	4,161,797
Social Agencies	266,048
Arts and Cultural	375,000
Capital Outlay	205,000
Other General Governmental Services	8,282,909
Intra-Fund Transfers	1,405,000
Contributions to Other Funds	2,577,148
SUB-TOTAL	$23,644,521
TOTAL	$205,263,034

SECTION 2. The amount appropriated in Section 1 is received by the General Fund from the entire revenues obtained from the ad valorem tax levy as established by Ordinance No. ____ and from the entire other revenues set forth below, and from an estimated surplus for the fiscal year ending September 30, 2027 as follows:

TAXES:	
Property Taxes	$65,187,342
Utility Taxes	19,775,234
Franchise Fees	443,650
LICENSES & PERMITS:	
Professional & Occupational Licenses	1,878,000
INTERGOVERNMENTAL REVENUE:	
Federal Grants	146,500
Local Grants	50,000
State Grants	589,152
Shared Revenues from Other Local Units	1,296,400
State Shared Revenues	13,922,689
CHARGES FOR SERVICES:	
Golf Course Charges for Services	2,008,506
Other Charges for Services	4,636,570

Physical Environment/Cemetery Fees	831,193
General Government	393,407
Culture-Library	50
Culture-Parks	700,240
Public Safety	2,485,921
Culture-Recreation	1,179,300
Transportation	25,290
Special Assessments	7,800
FINES & FORFEITS:	
Court Cases	348,500
Public Safety-Law Enforcement	35,500
Library Fines	3,045
Public Safety-Code Enforcement	1,200,000
Other Fines and/or Forfeits	800
Violation of Local Ordinances	1,719,700
Tree Fines and Fees	800
MISCELLANEOUS REVENUE:	
Interest Earnings	5,164,280
Contributions and Donations	20,000
Other Miscellaneous Revenue	3,384,199
Reimbursements	321,000
Rents and Royalties	564,850
Sale of Fixed Assets	20,000
Trust Funds	478,081
Transfer from Impact Fees	192,188
CONTRIBUTIONS FROM OTHER FUNDS:	
Public Improvement Fund	4,250,000
Fleet Management	3,087
Purchasing & Stores	1,625
Wastewater Utilities Revenue	5,364,059
Parking System	71,661
Lakeland Linder International Airport	1,070,191
Solid Waste Management Revenue	1,839,029
Water Utilities Revenue	5,369,434
Stormwater Utility	3,192
Facilities Maintenance	5,965
Information Technology	13,629
Lakeland Electric Utilities Revenue	36,575,358
Community Redevelopment Agency	618,834
Intra-Fund Transfers	1,405,000
Surplus - Prior Years	19,661,783
TOTAL	$205,263,034

SECTION 3. (a) There is hereby appropriated from the Transportation Fund:

OPERATING EXPENSES:

Capital and Improvement Projects	$24,871,072
Debt Service	1,692,083
Contributions to Other Funds	76,800
TOTAL	$26,639,955

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Transportation Fund:

Federal Grants	499,556
State Grants	5,193,225
Local Option Gas Tax	7,268,000
Debt Proceeds	7,031,000
Transfer from Impact Fees	1,750,000
Contributions From Other Funds	4,519,596
Miscellaneous Revenue	161,060
Surplus - Prior Years	217,518
TOTAL	$26,639,955

SECTION 4. (a) There is hereby appropriated from the Stormwater Utility Fund:

OPERATING EXPENSES:

Operation of Stormwater Utility	
Personal Services	
Operating Expenses	3,312,000
Capital Projects & Maintenance Projects	7,400,917
Debt Service	370,026
Intra-Fund Transfers	121,806
Contributions to Other Funds	425,672
TOTAL	$11,630,421

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Stormwater Utility Fund:

Charges for Services	$9,757,578
Debt Proceeds	905,371
Fines and Forfeits	8,000
Miscellaneous Revenues	315,000
Intra-Fund Transfers	121,806
Surplus - Prior Years	522,666
TOTAL	$11,630,421

SECTION 5. (a) There is hereby appropriated from the Public Improvement Fund:

OPERATING EXPENSES:

Capital Projects & Maintenance Projects	$9,623,032
Debt Service	6,515,364
Contributions to Other Funds	4,250,000
Intra-Fund Transfers	13,570,806
TOTAL	$33,959,202

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Public Improvement Fund:

Charges for Services	$125,000
Miscellaneous Revenues	466,667
Local Grants	1,540,335
State Grants	1,000,000
County Shared Revenues	200,000
Contributions from Other Funds	2,590,598
Intra-Fund Transfers	13,570,806
Surplus - Prior Years	14,465,796
TOTAL	$33,959,202

SECTION 6. (a) There is hereby appropriated from the Lakeland Community Redevelopment Fund, including the Downtown Community Redevelopment Fund, the Dixieland Community Redevelopment and the Mid-Town Community Redevelopment Funds:

OPERATING EXPENSES:

Operation of Community Redevelopment Agencies	
Personal Services	$535,065
Operating Expenses	945,680
Capital Projects & Maintenance Projects	17,280,594
Debt Service	575,000
Contributions to Other Funds	4,133,657
TOTAL	$23,469,996

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Lakeland Community Redevelopment Fund, the Downtown Redevelopment Fund, the Dixieland Community Redevelopment Fund, and the Mid-Town Community Redevelopment Fund:

Miscellaneous Revenues	$674,000
Tax Increment Revenues	14,917,541
Surplus - Prior Years	7,878,455
TOTAL	$23,469,996

SECTION 7. (a) There is hereby appropriated from the Building Inspection Fund:

OPERATING EXPENSES:

Operating of Building Inspection	
Personnel	$2,266,872
Operating Expenses	1,444,024
Capital Projets & Maintenance Projects	1,736
Contributions to Other Funds	47,046
TOTAL	$3,759,678

(b) the amount appropriated in (a) is to be paid from the following revenues received in the Building Inspection Fund:

License and Permits	$3,382,500
Miscellaneous Revenues	65,000
Surplus - Prior Years	312,178
TOTAL	$3,759,678

SECTION 8. (a) There is hereby appropriated from the Fleet Management Fund:

OPERATING EXPENSES:

Operation of Motor Pool	
Personal Services	$2,754,736
Operating Expenses	10,159,079
Capital Projects & Maintenance Projects	1,956,148
Debt Service	105,428
Contributions to Other Funds	8,927
TOTAL	$14,984,318

(b) The amount appropriated in (a) is to be paid from the following revenues of the Fleet Management Fund:

Intragovernmental Services	$21,682,787
State Shared Revenues	203,863
Miscellaneous Revenues	4,881,090
Contributions from Other Funds	919,710
Surplus - Prior Years	(12,703,132)
TOTAL	$14,984,318

SECTION 9. (a) There is hereby appropriated from the Purchasing & Stores Fund:

OPERATING EXPENSES:

Operation of Purchasing & Stores	
Personal Services	$1,586,208
Operating Expenses	2,410,749
Capital Projects & Maintenance Projects	1,208
Debt Service	31,993
Contributions to Other Funds	16,225
TOTAL	$4,046,383

(b) The amount appropriated in (a) is to be paid from the following revenues of the Purchasing & Stores Fund:

Intragovernmental Services	$4,038,680
Miscellaneous Revenues	38,500
Surplus - Prior Years	(30,797)
TOTAL	$4,046,383

SECTION 10. (a) There is hereby appropriated from the Facilities and Construction Management Fund:

OPERATING EXPENSES:

Operation of Facilities Maintenance	
Personal Services	$5,548,295
Operating Expenses	2,975,816
Capital Projects & Maintenance Projects	1,647,070
Debt Service	128,445
Contributions to Other Funds	11,805
TOTAL	$10,311,431

(b) The amount appropriated in (a) is to be paid from the following revenues of the Facilities and Construction Management Fund:

Intragovernmental Services	$9,385,420
Miscellaneous Revenues	171,490
Surplus - Prior Years	754,521
TOTAL	$10,311,431

SECTION 11. (a) There is hereby appropriated from the Information Technology Fund, including Information Technology Equipment Replacement Fund:

OPERATING EXPENSES:

Operation of Information Technology	
Personal Services	$11,519,411
Operating Expenses	18,668,628
Capital Projects & Maintenance Projects	3,045,040
Debt Service	2,050,779
Contributions to Other Funds	13,629
TOTAL	$35,297,487

(b) The amount appropriated in (a) is to be paid from the following revenues of the Information Technology Fund, including Information Technology Equipment Replacement Fund:

Intragovernmental Services	$30,385,007
Miscellaneous Revenues	500,000
Contributions from Other Funds	1,665,780
Surplus - Prior Years	2,746,700
TOTAL	$35,297,487

SECTION 12. (a) There is hereby appropriated from the Wastewater Fund, including Wastewater R&R Fund:

OPERATING EXPENSES:

Operation of Wastewater System	
Personal Services	$9,665,645
Operating Expenses	16,435,902
Debt Service	7,370,961
Contributions to Other Funds	5,470,639
Intra-Fund Transfers	21,592,367
Capital Projects & Maintenance Projects	44,815,741
TOTAL	$105,351,255

(b) The amount appropriated in (a) is to be paid from the following revenues in the Wastewater Fund, including Wastewater R&R Fund:

Wastewater Charges for Services	$49,230,945
Fines and Forfeits	10,800
Impact Fees	1,836,000
Miscellaneous Revenues	1,364,000
Federal Grants	20,000,000
Contributions from Other Funds	25,000,000
Intra-Fund Transfers	21,592,367
Surplus - Prior Years	(13,682,857)
TOTAL	$105,351,255

SECTION 13. (a) There is hereby appropriated from the Water Utility Fund, including Water R&R Fund:

OPERATING EXPENSES:

Operation of Water System	
Personal Services	$10,991,498
Operating Expenses	8,199,714
Debt Service	4,812,819
Contributions to Other Funds	30,691,664
Intra-Fund Transfers	8,952,865
Capital Projects & Maintenance Projects	21,650,276
TOTAL	$85,298,836

(b) The amount appropriated in (a) is to be paid from the following revenues in the Water Utility Fund, including Water R&R Fund:

Water Charges for Services	$43,870,052
Impact Fees	2,351,950
Miscellaneous Revenues	3,155,544
Intra-Fund Transfers	8,952,865
Surplus - Prior Years	26,968,425
TOTAL	$85,298,836

SECTION 14. (a) There is hereby appropriated from the Parking System Fund, including Parking R&R Fund:

OPERATING EXPENSES:

Operation of Parking System	
Personal Services	$472,369
Operating Expenses	535,222
Capital Projects & Maintenance Projects	227,769
Debt Service	9,629
Contributions to Other Funds	96,661
TOTAL	$1,341,650

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Parking System Fund, including Parking R&R Fund:

Parking System Charges	$1,032,356
Fines and Forfeits	150,000
Miscellaneous Revenues	4,000
Contributions from Other Funds	69,500
Surplus - Prior Years	85,794
TOTAL	$1,341,650

SECTION 15. (a) There is hereby appropriated from the Lakeland Linder International Airport Fund, including Lakeland Linder International Airport R&R Fund:

OPERATING EXPENSES:

Operation of Lakeland Linder International Airport	
Personal Services	$3,421,825
Operating Expenses	3,029,323
Capital Projects & Maintenance Projects	22,785,011
Debt Service	4,859,468
Intra-Fund Transfers	4,168,986
Contributions to Other Funds	1,109,611
TOTAL	$39,374,224

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Lakeland Linder International Airport Fund, including Lakeland Linder International Airport R&R Fund:

Airport Fees, Services, & Charges	$2,373,922
Federal & State Capital Grants	16,949,715
Debt Proceeds	3,795,038
Miscellaneous Revenues	10,768,985
Intra-Fund Transfers	4,168,986
Surplus - Prior Years	1,317,578
TOTAL	$39,374,224

SECTION 16. (a) There is hereby appropriated from the Solid Waste Management Fund:

OPERATING EXPENSES:

Operation of Solid Waste Management System	
Personal Services	$6,172,839
Operating Expenses	15,353,698
Capital Projects & Maintenance Projects	538,935
Debt Service	1,824,263
Contributions to Other Funds	2,397,289
TOTAL	$26,287,024

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Solid Waste Management Fund:

Refuse Collection Charges	$23,917,034
Debt Proceeds	440,000
Fines and Forfeits	8,896
Miscellaneous Revenues	240,894
Surplus - Prior Years	1,680,200
TOTAL	$26,287,024

SECTION 17. (a) There is hereby appropriated from the Lakeland Electric Utility Fund:

OPERATING EXPENSES

Operation of Plants and System	
Personal Services	$54,416,045
Operating Expenses	250,824,083
Debt Service	42,649,662
Contributions to:	
Capital Outlay - Renewal and Replacement	56,284,424
General Fund	36,575,358
Information Technology	532,901
TOTAL	$441,282,473

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Lakeland Electric Utility Fund:

Charges for Services	$429,529,904
Fines and Forfeits	222,691
Miscellaneous Revenues	11,529,878
TOTAL	$441,282,473

SECTION 18. (a) There is hereby appropriated from the Lakeland Electric Utility Long-Term Capital Projects Revenue Fund and the Renewal and Replacement Fund:

Capital Outlay	$56,284,424
TOTAL	$56,284,424

(b) The amount appropriated in (a) is to be paid from the following revenues received in the Lakeland Electric Utility Long-Term Capital Projects Fund and the Renewal and Replacement Fund:

Intra-Fund Transfers	$56,284,424
TOTAL	$56,284,424

SECTION 19. (a) There is hereby appropriated from the Debt Service Fund:

OPERATING EXPENSES:

Debt Service	$3,703,750
TOTAL	$3,703,750

(b) the amount appropriated in (a) is to be paid from the following revenues received in the Debt Service Fund:

Contributions from Other Funds	$3,703,750
TOTAL	$3,703,750

SECTION 20. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 21. If any word, sentence, clause, phrase, or provision of this ordinance, for any reason, is held to be unconstitutional, void, or invalid, the validity of the remainder of this ordinance shall not be affected thereby.

SECTION 22. This ordinance shall take effect on October 1, 2026.

PASSED AND CERTIFIED AS TO PASSAGE this 24th day of September, A.D. 2026.

CITY COMMISSION OF THE CITY OF LAKELAND, FLORIDA

By: ______________________________
SARA ROBERTS McCARLEY
MAYOR

ATTEST: ___________________________________
KELLY S. KOOS, CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

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PALMER C. DAVIS, CITY ATTORNEY