City of Lakeland, Florida

Annual Budget

Fiscal Year 2025

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City of Lakeland Logo
www.lakelandgov.net

Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) presented a Distinguished Budget Presentation Award to City of Lakeland, Florida for the Annual Budget beginning October 1, 2023**.** 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 the GFOA to determine its eligibility for another award.

G O V E R N M E N T F I N A N C E O F F I C E R S A S S O C I A T I O N

Distinguished
Budget Presentation Award

PRESENTED TO

City of Lakeland
Florida

For the Fiscal Year Beginning

October 1, 2023

Christopher P. Morrill

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 2025 Budget Message

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

SHAWN SHERROUSE
City Manager
863-834-6006

September 19, 2024

Honorable Mayor and City Commissioners:

I am pleased to present the City of Lakeland's Fiscal Year (FY) 2025 Annual Budget and 2025-2034 Capital Improvement Plan (CIP) Budget. This document reflects the direction provided by the City Commission throughout the strategic planning and budgeting processes. It demonstrates our unwavering commitment to the continual improvement of Lakeland, which is in alignment with our Vision and Mission.

The FY 2025 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 2025 Strategic Initiatives

The FY 2025 Budget allocates funding for initiatives linked to the goals established in the 2025 – 2029 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 the FY 2025 totals over $37.5 million and has been committed from the following funds: Airport, Building Inspection, Community Development Block Grant (CDBG), Community Redevelopment Agency (CRA), Electric, General, HOME Investment Partnerships Program, Public Improvement Fund (PIF), State Housing Initiatives Partnership (SHIP), Stormwater, Transportation, Wastewater and Water.

These FY 2025 investments encompass the following types of expenses, categorized by Target Area:

Infrastructure – Roadway, sidewalk, and trail projects; water and wastewater utility projects; electric infrastructure projects; cybersecurity and technology enhancements; and the capital acquisition of vehicles and equipment.

Economic Development – Development incentives; business support assistance; master planning projects; housing projects such as purchasing assistance, rehabilitation and repair projects, and construction assistance; beautification projects; facility enhancements; and the acquisition of vehicles and equipment.

Public Safety – The addition of five police officers; infrastructure repair and maintenance projects; and the acquisition of heavy equipment.

Culture – The RP Funding Center's 50th Anniversary Celebration; the resurvey of the Historic District, Phase 2; CRA art infusion incentives; after-school and dance cultural arts programs through the Parks, Recreation and Cultural Arts Department; an Employee Engagement Survey; and the Mayor's Council on the Arts.

Additionally, the City Commission allocated $825,000 in General Fund expenditures for the following initiatives:

- $375,000 for the Mayor's Council on the Arts, an increase of $100,000 from FY 2024
- $250,000 for the Ashley Gibson Barnett Museum of Art at Florida Southern College; this is the second and final year of funding committed by the Commission.
- $100,000 for the Police Athletic League Building, full match, one-time incentive.
- $100,000 for the Senior Center, full match, one-time incentive.

FY 2025 Budgeted Expenses

In addition to those investments, the FY 2025 Budget includes the following expenditures:

- $1.2 million in operating and maintenance funding due to inflationary impacts on the costs of materials, software licenses, and contractual services.
- A 7.5% increase in health insurance rates.
- A 2.5% 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) – 2.5% ("Me Too")
  - International Association of Fire Fighters (IAFF) – 2.5% ("Me Too")
  - Utility Workers Union of America (UWUA)-Electric – 2.5% ("Me Too")
  - Utility Workers Union of America (UWUA)-Water – 2.5% ("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%

FY 2025 Expenses by Account

Account	**Expenses**
Personnel	$207,896,683
Fuel and Purchased Power	150,570,552
Capital Outlay	113,943,916
Debt Service	77,596,076
Internal Service Charges	67,799,478
Professional and Contractual	44,948,119
All Other Operations and Maintenance	40,584,244
Utilities	14,101,157
Insurance and Fixed Charges	13,879,634
Total Expenditures	**$731,319,859**

Figure 2: Expenses by Account List

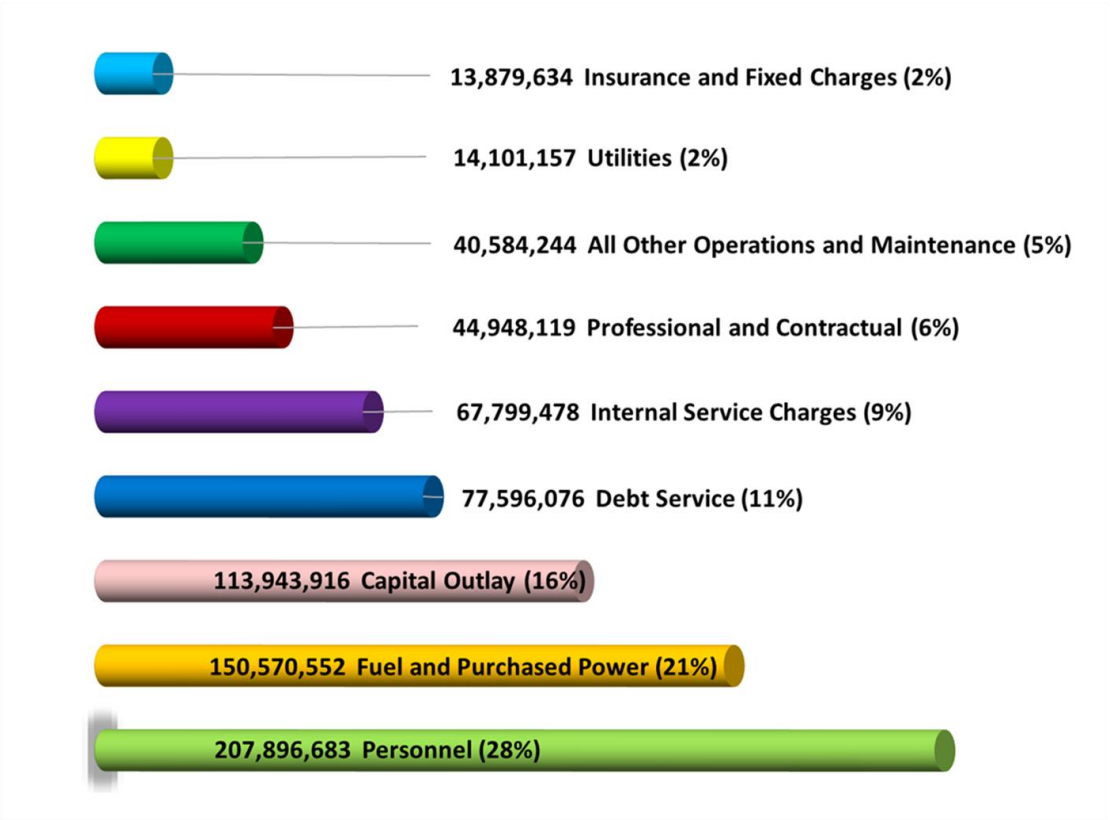


Figure 3: Expenses by Account Chart

FY 2025 Budgeted Revenues

For FY 2025, gross taxable values increased by 5.48% ($584.8 million). However, charges for services declined by 2.4% ($12.5 million), and total budgeted revenues (excluding the prior year surplus) fell by 0.7% ($6.8 million) compared to FY 2024. The primary reason for the revenue decrease is the result of a lower fuel rate. Since fuel costs are passed directly to consumers, any reduction in fuel costs leads to a corresponding decrease in revenue.

FY 2025 Revenues by Source

Sources	**Revenue**
Charges for Services	$506,191,009
Prior Year Surplus	63,052,442
Property Taxes	58,180,965
Public Service, Communication, and Gas Taxes	39,710,660
All Other Revenue	37,689,241
Intergovernmental	22,153,111
Licenses and Permits	4,342,431
Total Revenues	**$731,319,859**

Figure 4: Revenue Sources List

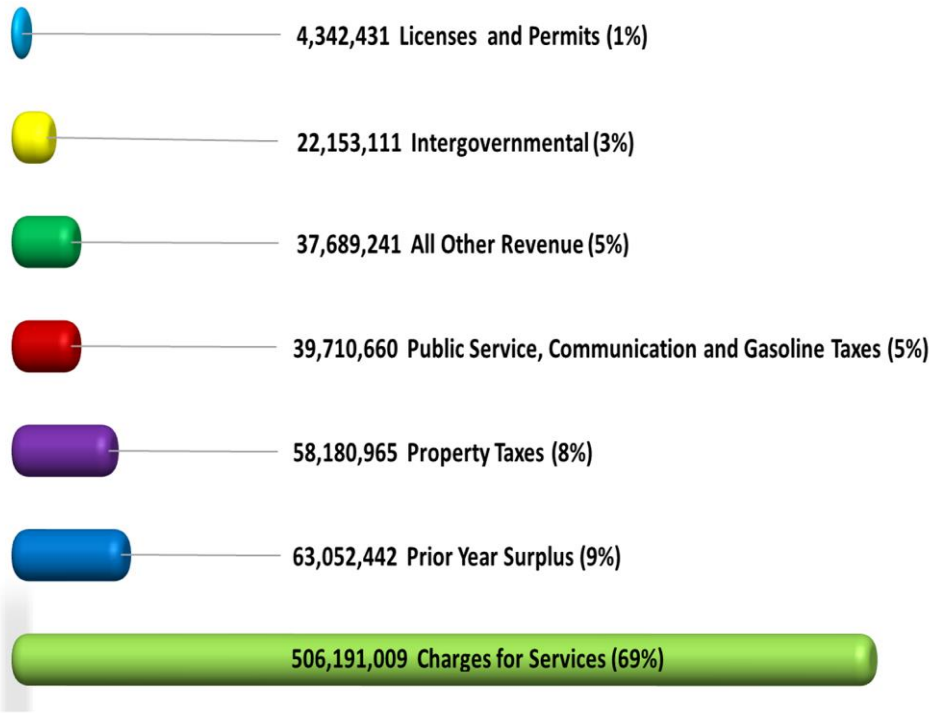


Figure 5: Revenues by Source Chart

Fiscal Year 2025 Budget Message

Although the FY 2025 millage rate remains unchanged, a 5.48% increase in property values generates an additional $3.2 million in property tax revenues.

Millage Rate

Fiscal Year	Millage
2016	5.5644
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

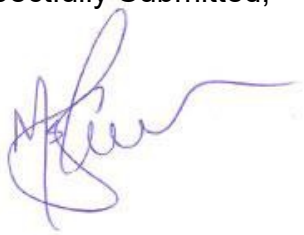
Figure 6: List of Millage Rates for the Last 10 Years

FY 2025 Budget

The FY 2025 Budget totals $731 million, including $177 million in balanced General Fund expenses. By FY 2027 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 2025 Budget represents the culmination of collaborative efforts involving our citizens, the City team, and the City Commission. The process included seven public meetings and concluded with the Budget Adoption Public Hearing on September 19, 2024. 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

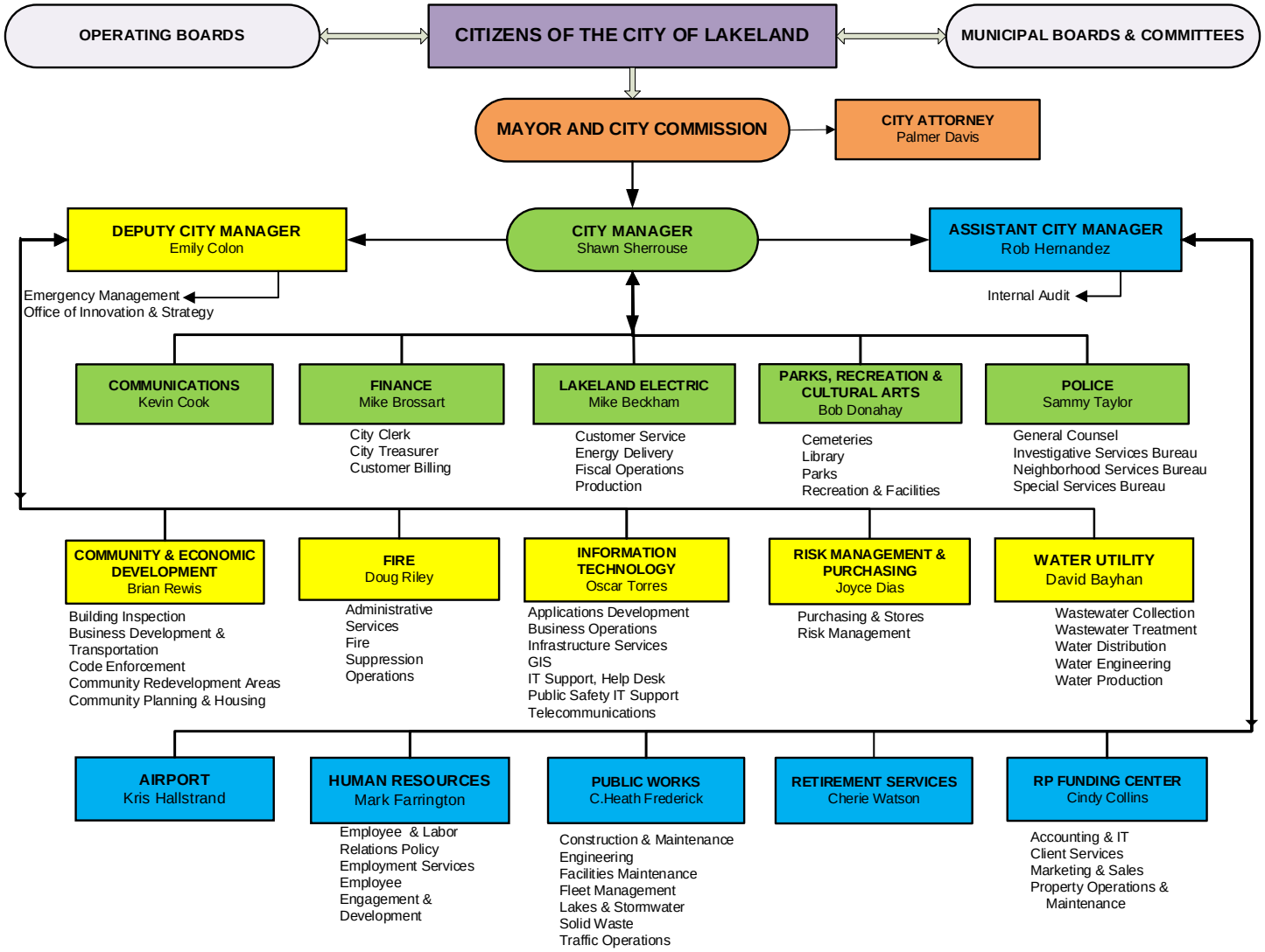


Figure 7: Organizational Chart

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

What began as a small town driven by the railroad industry and agriculture has blossomed into a city. Today more than 112,000 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

139 Years Old
Incorporated January 1, 1885

123,760 Citizens
Approximate Population

75.22 Square Miles
Land Size inside City Limits

2,706 Employees
City of Lakeland Workforce

$731,319,859 Million
Adopted Budget for FY 2025

5.4323
FY 2025 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	37.2

(U.S. Census Bureau, 2023)

Median Household Income	$54,460

(2024 Lakeland Demographic Guide)

Population by Race	
White or Caucasian	57.7%
Black or African American	19.8%
Hispanic or Latino	17.8%
Asian	2.3%
Two or more races	6.5%
Native American	0.3%
Native Hawaiian	0.1%

(2024 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

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

Emily Colón
Deputy City Manager

Rob Hernandez
Assistant City Manager

Community Profile

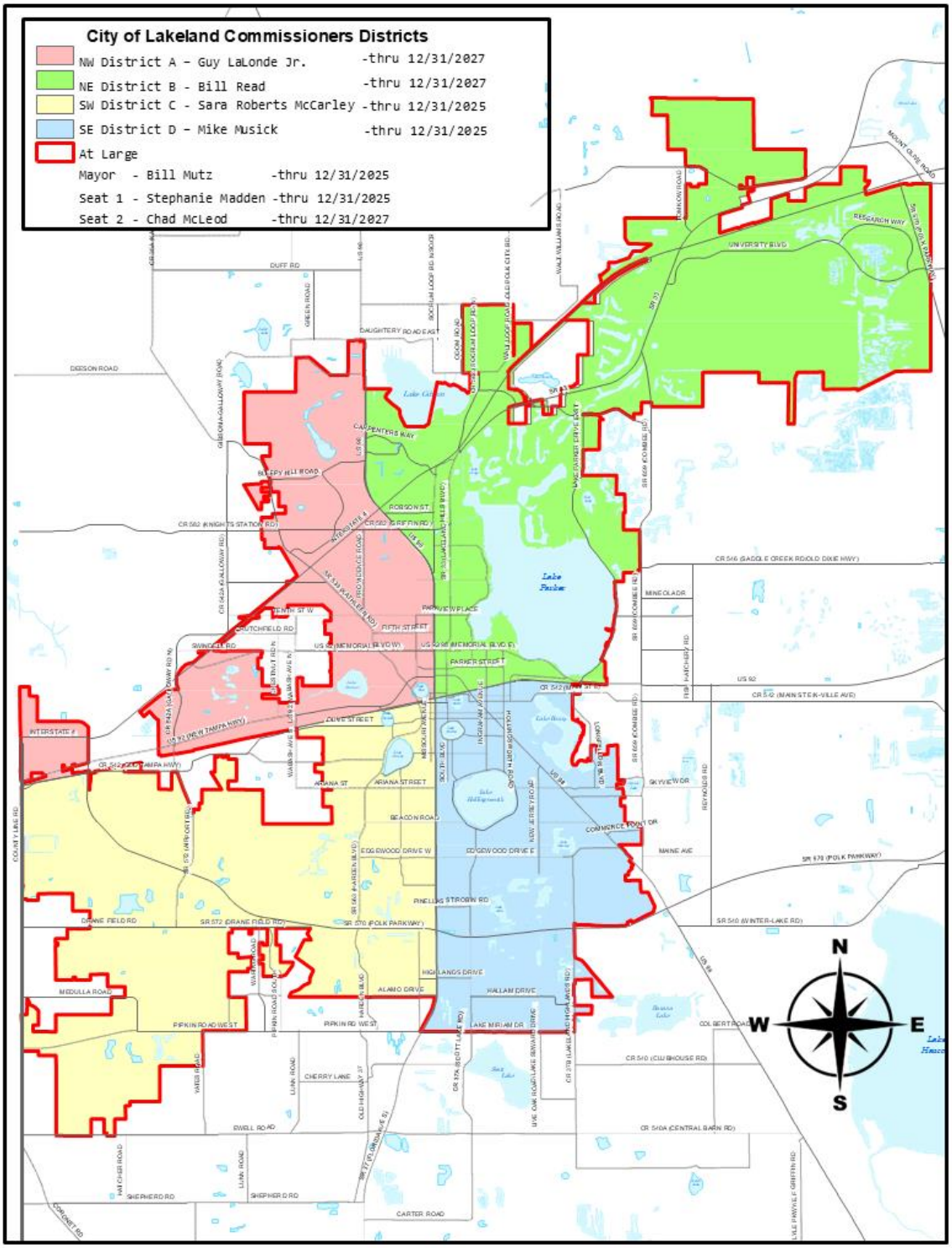


Figure 8: Map of City Commission Districts inside Lakeland City Limits

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

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	132,639
Commercial Office	19,688
Commercial Retail	11,666

(2024 Lakeland Demographic Guide)

Principal Taxpayers

Taxpayer Name	Type of Business	2022 Taxable Assessed Value	Percentage of Total Taxable
Publix Supermarkets, Inc.	Retail/Distribution-Grocery	$ 483,939,853	5.08%
Amazon	Retail/Distribution	216,276,843	2.27%
RTG Furniture Corp	Retail/Distribution-Furniture	141,050,458	1.48%
Bridgewater Grand, LLC	Real Estate-Apt. Complex	90,053,775	0.95%
Centerstate Logistics Park East	Retail/Distribution	75,171,669	0.79%
Watson Clinic	Medical Facility	69,164,611	0.73%
Pepperidge Farm	Retail/Distribution-Bakery	65,766,116	0.69%
VR Lakeland Limited Partnership	Real Estate-Apt. Complex	63,679,586	0.67%
Sealy Allen K Breed Highway, LLC	Real Estate	63,673,349	0.67%
Lakeland Property Partners	Real Estate-Apt. Complex	61,096,339	0.64%
		$1,329,872,599	13.97%

Source: Polk County Property Appraiser
Figure 9: Principal Taxpayers

Principal Employers

Employer	Type of Business	Employees	% of Total
Publix Supermarkets, Inc.	Retail/Distribution-Grocery	8,008	28.45%
Lakeland Regional Health	Hospital	6,000	21.31%
Government Employees Insurance Co. (GEICO)	Insurance	3,800	13.50%
City of Lakeland	Government	2,682	9.53%
Amazon	Retail/Distribution	2,000	7.10%
Watson Clinic	Medical Clinic	1,857	6.60%
Saddle Creek Logistics	Trucking & Logistics	1,289	4.58%
Southeastern University	Education	1,072	3.81%
Rooms To Go Furniture	Retail/Distribution-Furniture	827	2.94%
Advanced Auto Parts	Retail/Distribution	615	2.18%
Total		28,095	100.00%

Source: Lakeland Economic Development Council
Figure 10: Principal Employers

Community Profile

Education

The Polk County Public School System serves students in Lakeland. There 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 the Lakeland Linder International Airport allows for private and commercial flights.

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

City of Lakeland staff members were on hand to celebrate Avelo Airlines' first commercial flight from Lakeland Linder International Airport.

Community Profile

Interesting Facts About Our City

- Two royal swans from Queen Elizabeth II were donated to the City of Lakeland in 1957. Today around 75 swans reside on Lake Morton and the swan is incorporated into City of Lakeland branding.

- Since 1934, the Detroit Tigers have called Lakeland their Spring Training home and have the longest relationship in history between a Town and a Team. The Minor League baseball team, Lakeland Flying Tigers, have been affiliated with the Detroit Tigers since 1967.

- The City of Lakeland is designated a Bronze Level Bicycle Friendly Community by the League of American Bicyclists for its commitment to cycling as a means of recreation and as a mode of transportation.

- During the annual Sun n' Fun Aerospace Expo, the Lakeland Linder International Airport becomes the busiest airport in the world.

- Florida Southern College is home to the largest single collection of Frank Lloyd Wright structures in the world and is on the National Register of Historic Places.

- Lakeland was recognized by Kaboom! as a Playful City USA Community in recognition of its efforts to promote play in the community.

- Lakeland is designated as a Bronze-level Walk Friendly community due to its vibrant system of trails and parks, education, and enforcement efforts focused on pedestrian safety.

- The Arbor Day Foundation named Lakeland a 2021 Tree City USA for our commitment to effective urban forest management.

Budget Overview

Introduction
The FY 2025 Annual Budget was adopted on September 19, 2024. The following sections provide details on how this task was accomplished.

Public Involvement
The annual community survey is the first step in the City's Strategic Planning and Budget Development Process. It provides City leaders insight into citizen concerns and priorities. In addition to the annual survey, residents may provide their input via departmental customer surveys, by contacting City Commissioners, and participation in the budget hearings.

Building the Foundation
The Lakeland Community Survey Workshop was held in February of 2024 to discuss the annual citizen survey results with City Commissioners. During this workshop commissioners reviewed the survey results and gained insight on how the data could be used to make decisions.

Following the February workshop, in March and May strategic planning events were led by a facilitator to update the City of Lakeland's five-year strategic plan. Driven by citizen input, the commissioners identified four target areas and corresponding goals to pursue in the updated plan.

How the Budget is Created
With the Strategic Plan set, the operations of the city are reviewed and redirected to bring the 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
Starting in June and ending in August recommended operating and capital improvement program budget documents are prepared by the departments. 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.

Budget Overview

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.

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 2025

Strategic Planning and Budget Development Calendar

Date	Action	Dept/Division
Oct 15-Nov 15 2023	Lakeland Community Survey (colcsurvey.com)	OIS
Jan 2-Feb 5	Mid-Year 2024 PMFs Submitted to OIS	Depts, OIS
Feb-May	Strategic Planning Feb 2 Community Survey Workshop March 28 Strategic Planning Day 1 May 13-14 Strategic Planning Day 2-3 May 22-23 Strategic Plan Update	Commission, CMO, Depts
March 8	Internal Services Line-Item Budgets Available for Input	Finance, Depts
April 1 -26	FY 2025 PMFs Submitted to OIS	Depts, OIS
April 19	Line Item and CIPs Available for Entry	Finance, Depts.
April 29	Line-Item Budgets Completed/Finance Begins Review	Finance, Depts.
May 6	Complete CIP Forms and notify Finance	Departments
May 7	Begin review of CIP Forms	Finance
May-June	PMF Review Team Meetings	DCM, ACM, OIS, HR, Finance
One week prior to Dept. Budget Mtg.	Return Meeting Deliverables to OIS	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, Departments
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 11	City Commission Budget Workshop	CC, CMO, Depts., OIS, Finance
July 12	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 17	Deliver to Property Appraiser the proposed Tax Millage Rate, Roll-Back Rate and Public Hearing Schedule	Finance
July 19	Publish notice of Public Hearing on Mayor & City Commission Salary - 60 days prior to the 2nd budget hearing	City Clerk
Aug 12	Publish TRIM Notice for 1st Public Hearing	Property Appraiser

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

Fiscal Year 2025

Strategic Planning and Budget Development Calendar Continued

Sept 2	Tentative Budget on Website 2 days before 1st hearing (45 days total)	Finance
Before 1st Hearing	Provide City Commission FY 2025 Proposed Budget (Line Item & CIP) prior to Budget Hearings	Finance
Sept. 5	1st Public Hearing on tentative budget, Proposed Millage Rate, adopt Proposed Millage Rate	City Commission
Sept. 15	Publish both the Notice of Proposed Tax Increase/ Decrease or Notice of Budget Hearing and adjacent Budget Summary	City Clerk
Sept. 19	2nd Public Hearing to adopt final budget and Millage Rate	City Commission
Sept 30	Approved Budget on Website within 30 days of adoption	Finance

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

Summary of All Funds – Revenues

Revenues	Proposed Budget	Less Intracity Transactions	Net Budget
General	$183,291,370	$53,612,177	$129,679,193
Transportation	11,630,247	1,395,000	10,235,247
Stormwater Utility	9,513,466	152,356	9,361,110
Public Improvement	34,722,785	17,672,234	17,050,551
Community Redevelopment Agency	12,129,527		12,129,527
Community and Economic Development	1,259,180		1,259,180
Building Inspection	4,046,760		4,046,760
Debt Service	3,617,265	3,617,265	
Fleet Management	15,942,165	15,942,165	
Purchasing & Stores	3,486,351	3,486,351	
Facilities Maintenance	9,286,408	9,286,408	
Information Technology	29,034,942	29,034,942	
Wastewater System	87,972,018	21,235,270	66,736,748
Water Utilities	63,021,005	13,401,454	49,619,551
Parking System	1,474,907	404,500	1,070,407
Lakeland Linder International Airport	23,020,880	5,783,149	17,237,731
Solid Waste Management	21,794,665		21,794,665
Lakeland Electric Utilities	437,388,604	46,289,415	391,099,189
Total Revenues	**$952,632,545**	**$221,312,686**	**$731,319,859**

Figure 13: List of Revenues by Funds

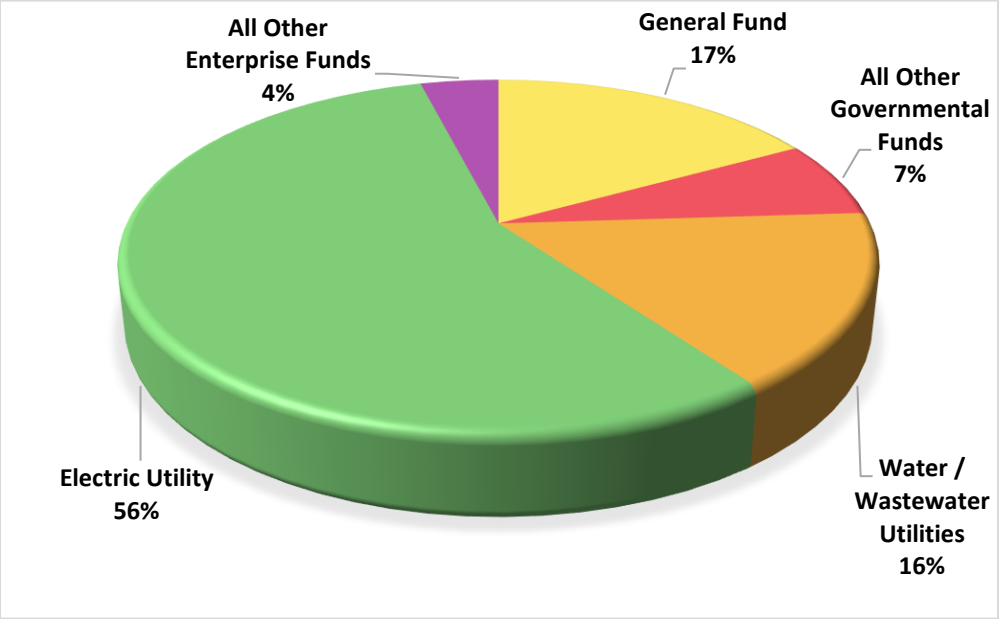


Figure 14: Revenues by Funds Pie Chart

Budget Summary

Summary of All Funds – Expenditures

Expenditures	Proposed Budget	Less Intracity Transactions	Net Budget
General	$182,291,370	$6,013,299	$177,278,071
Transportation	11,630,247	404,500	11,225,747
Stormwater Utility	9,513,466	186,216	9,327,250
Public Improvement	34,722,785	22,242,496	12,480,289
Community Redevelopment Agency	12,129,527	935,374	11,194,153
Community and Economic Development	1,259,180	12,596	1,246,584
Building Inspection	4,046,760	45,948	4,000,812
Debt Service	3,617,265		3,617,265
Fleet Management	15,942,165	15,942,165	
Purchasing & Stores	3,486,351	3,486,351	
Facilities Maintenance	9,286,408	9,286,408	
Information Technology	29,034,942	29,034,942	
Wastewater System	87,972,018	26,442,182	61,529,836
Water Utilities	63,021,005	18,613,741	44,407,264
Parking System	1,474,907	93,603	1,381,304
Lakeland Linder International Airport	23,020,880	6,310,101	16,710,779
Solid Waste Management	21,794,665	1,750,750	20,043,915
Lakeland Electric Utilities	437,388,604	80,512,014	356,876,590
Total Expenditures	**$952,632,545**	**$221,312,686**	**$731,319,859**

Figure 15: Expenditures by Funds List

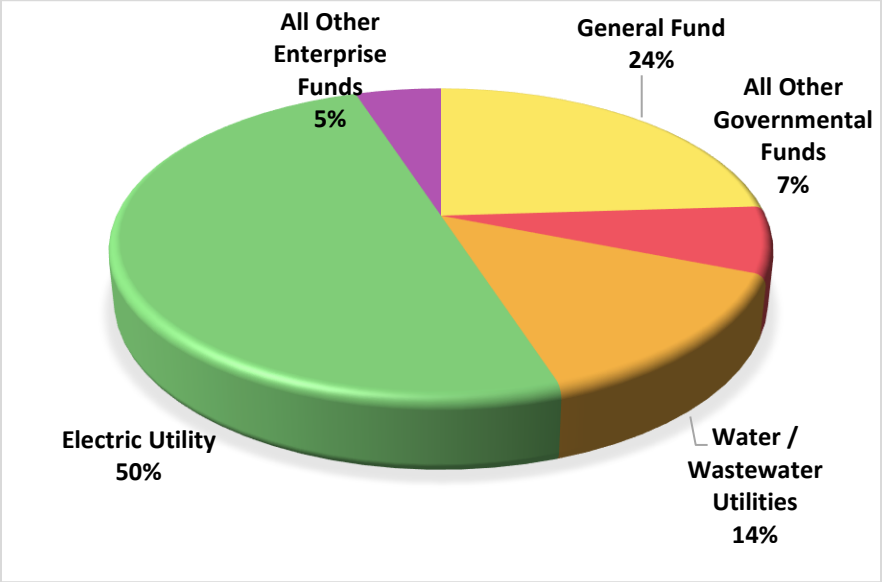


Figure 16: Expenditures by Funds Pie Chart

Budget Summary

General Governmental Funds* - Revenues

Source	Revenues
Property Taxes	$55,201,868
Utility Dividend	44,464,304
LRH Lease	14,215,434
Charges for Services	21,040,465
Grants	7,201,809
Gas Taxes	6,506,790
Sales & Utility Taxes	17,674,432
CRA Tax Increment	-
Debt Proceeds	905,371
All Other	58,106,639
Prior Year Reserves	31,301,645
Total Revenues	**$256,618,757**

*Non-Enterprise Funds

Figure 17: General Government Funds Revenues List

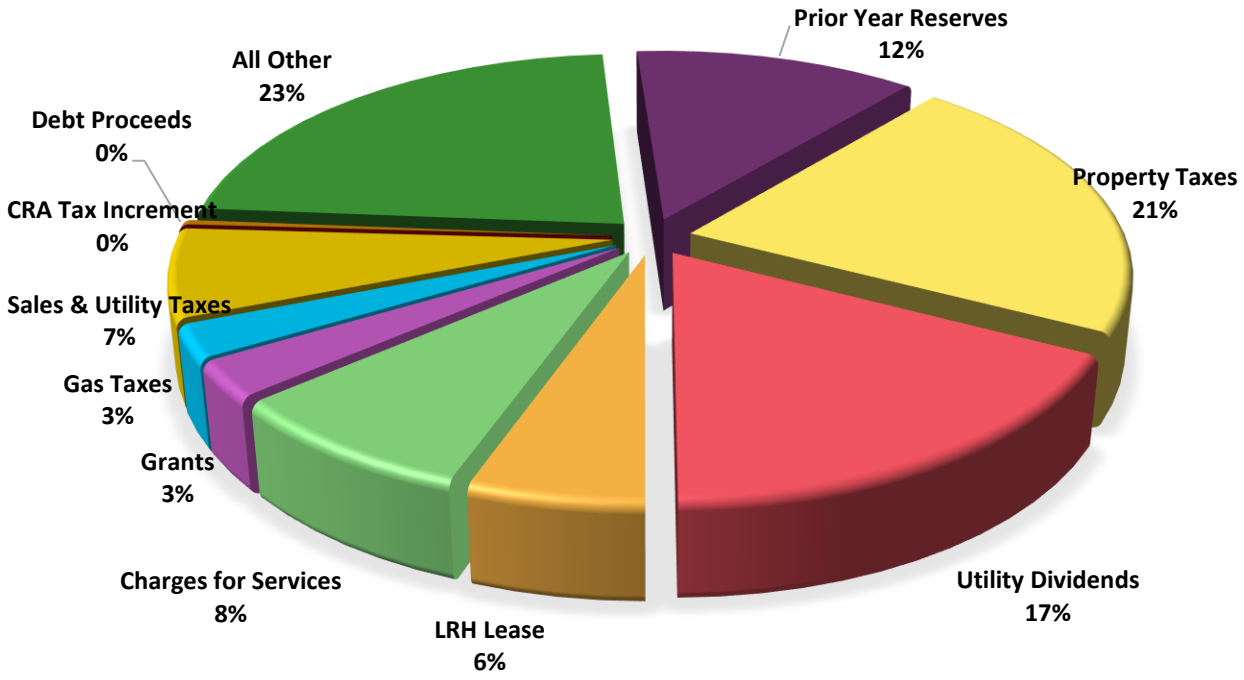


Figure 18: General Governmental Funds Revenues Pie Chart

General Governmental Funds* - Expenditures

Department	Expenses
Police	$55,395,615
Fire	29,480,379
Public Works	10,429,878
Parks and Recreation	29,791,209
RP Funding Center	6,678,856
Debt Service	12,544,835
Capital Outlay	29,037,232
Community and Economic Development	10,751,128
General Government	9,928,515
Street Lighting	4,362,066
All Other	58,219,044
Total Expenditures	**$256,618,757**

*Non-Enterprise Funds

Figure 19: General Government Funds Expenditures List

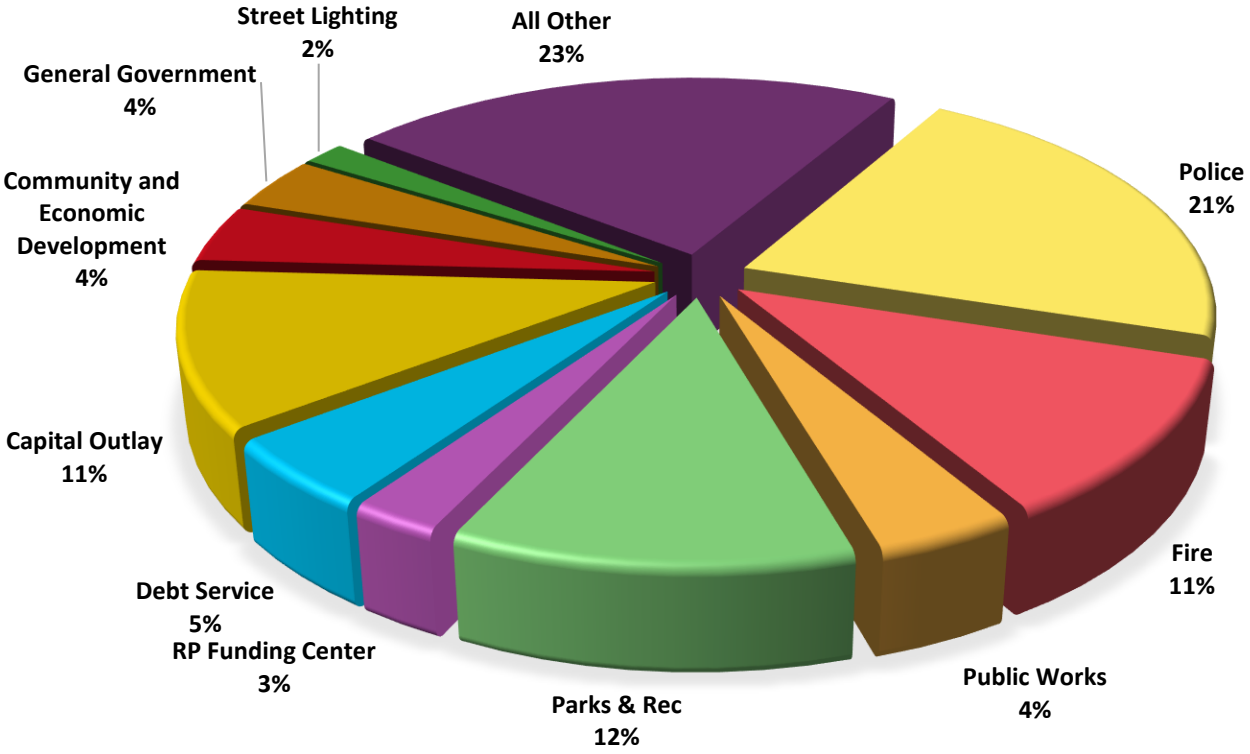


Figure 20: General Governmental Funds Expenditures Pie Chart

Budget Summary

General Fund - Revenues

Source	Revenues
Property Taxes	$55,201,868
Utility Dividend	44,464,304
Charges for Services	12,263,865
Grants	2,160,482
Utility Taxes and Franchise Fees	17,674,432
State Shared Revenues	14,406,320
Licenses and Permits	1,664,775
Fines and Forfeits	2,220,680
All Other	10,313,345
Prior Year Reserves	12,302,649
Total Revenues	**$172,672,720**

Figure 21: General Fund Revenues List

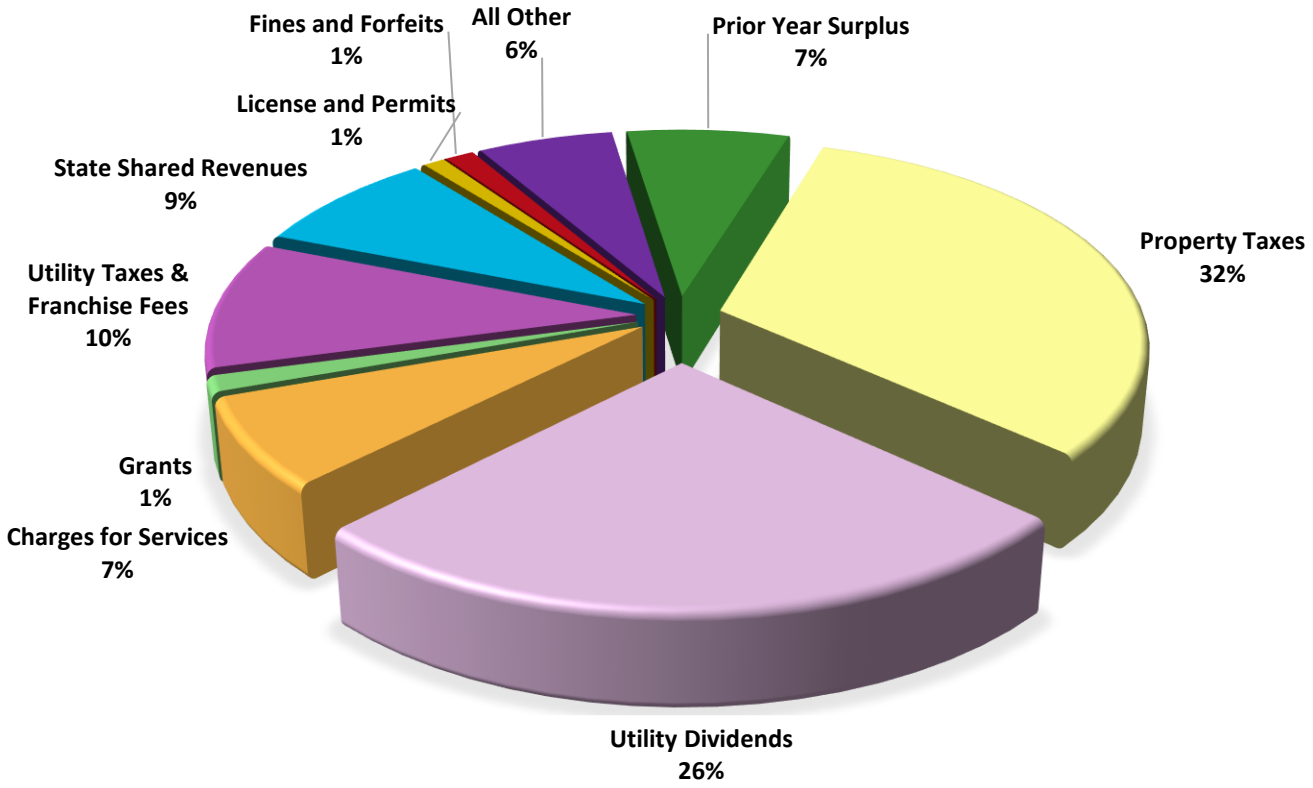


Figure 22: General Fund Revenues Pie Chart

General Fund - Expenditures

Department	Expenses
Police	$55,395,615
Fire	29,480,379
Public Works	10,429,878
Parks and Recreation	29,791,209
Debt Service	575,143
Capital Outlay	339,875
Community and Economic Development	5,699,178
General Government	16,607,371
Street Lighting	4,036,069
All Other	20,318,003
Total Revenues	**$172,672,720**

Figure 23: General Fund Expenditures List

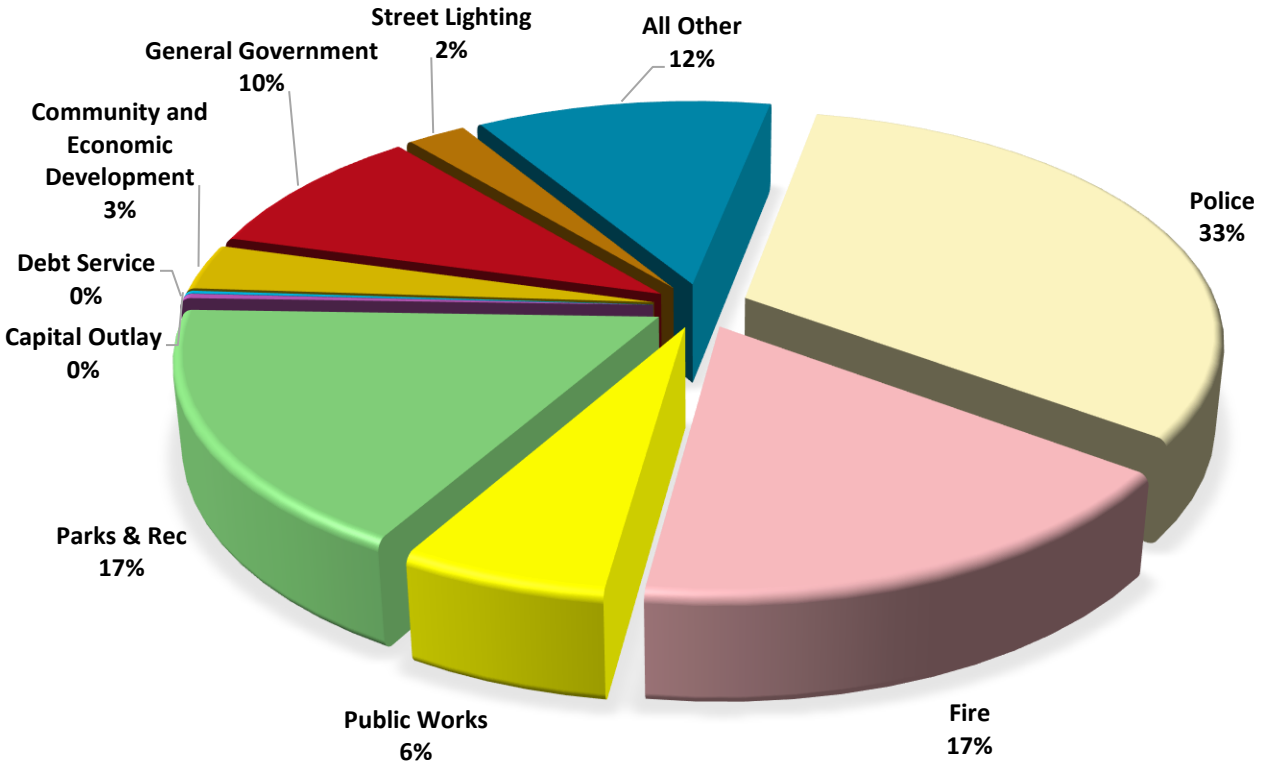


Figure 24: General Fund Expenditures Pie Chart

Ad Valorem Taxes

Millage Rate

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.

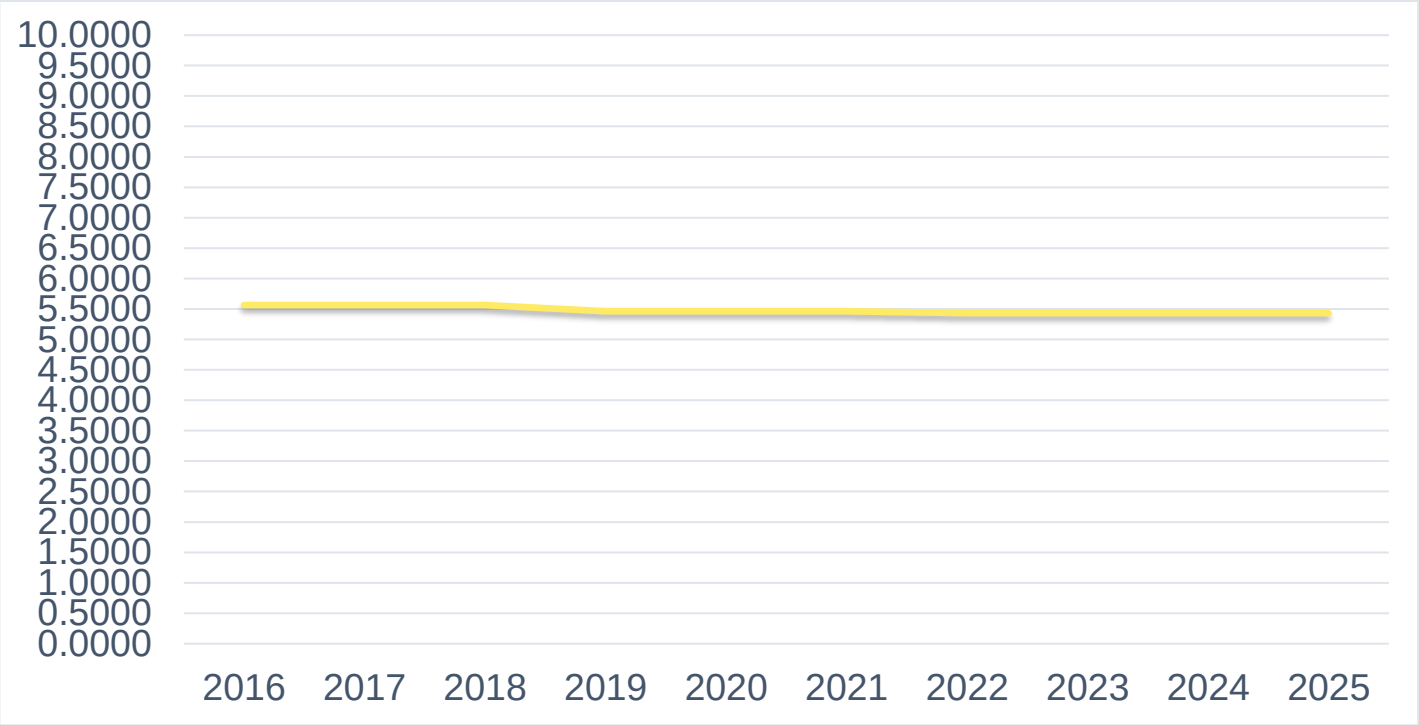


Figure 25: Historic Millage Rate

Position Changes by Fund and Department

	FY2023		FY2024		FY2025		Net Differences	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
City Commission	1	7	1	7	1	7	0	0
City Manager	11	0	12	0	12	0	0	0
Communications	7	0	7	0	8	0	1	0
City Attorney	6	0	7	0	7	0	0	0
Retirement	4	0	4	0	4	0	0	0
Human Resources	26	17	26	17	23	17	-3	0
Internal Audit	2	0	2	0	2	0	0	0
Risk Management	17	0	17	0	17	0	0	0
Finance	43	1	42	1	42	1	0	0
Community Development	66	8	67	8	67	7	0	-1
Fire	212	1	224	1	225	1	1	0
Police	392	9	394	9	398	9	4	0
Public Works	105	0	105	0	108	0	3	0
Parks & Recreation	241	172	242	170	241	166	-1	-4
RP Funding Center	43	305	37	305	36	305	-1	0
	1176	**520**	**1187**	**518**	**1191**	**513**	**4**	**-5**
Comm Development/Housing Program	**5**	**0**	**5**	**0**	**5**	**0**	**0**	**0**
Fleet Management	28	0	27	0	27	0	0	0
Purchasing & Stores	15	0	16	0	16	0	0	0
Facilities Maintenance	64	0	64	0	60	0	-4	0
Information Technology	84	0	84	0	84	0	0	0
	191	**0**	**191**	**0**	**187**	**0**	**-4**	**0**
Lakeland Linder International Airport	23	1	25	1	35	1	10	0
Parking System	5	0	5	0	5	0	0	0
Stormwater	28	0	28	0	27	0	-1	0
Solid Waste	66	0	67	0	68	0	1	0
Water	139	2	143	1	143	1	0	0
Wastewater	102	1	102	2	104	2	2	0
Lakeland Electric	412	26	412	26	414	25	2	-1
	775	**30**	**782**	**30**	**796**	**29**	**14**	**-1**
Grand Total	2147	550	2165	548	2179	542	14	-6

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.

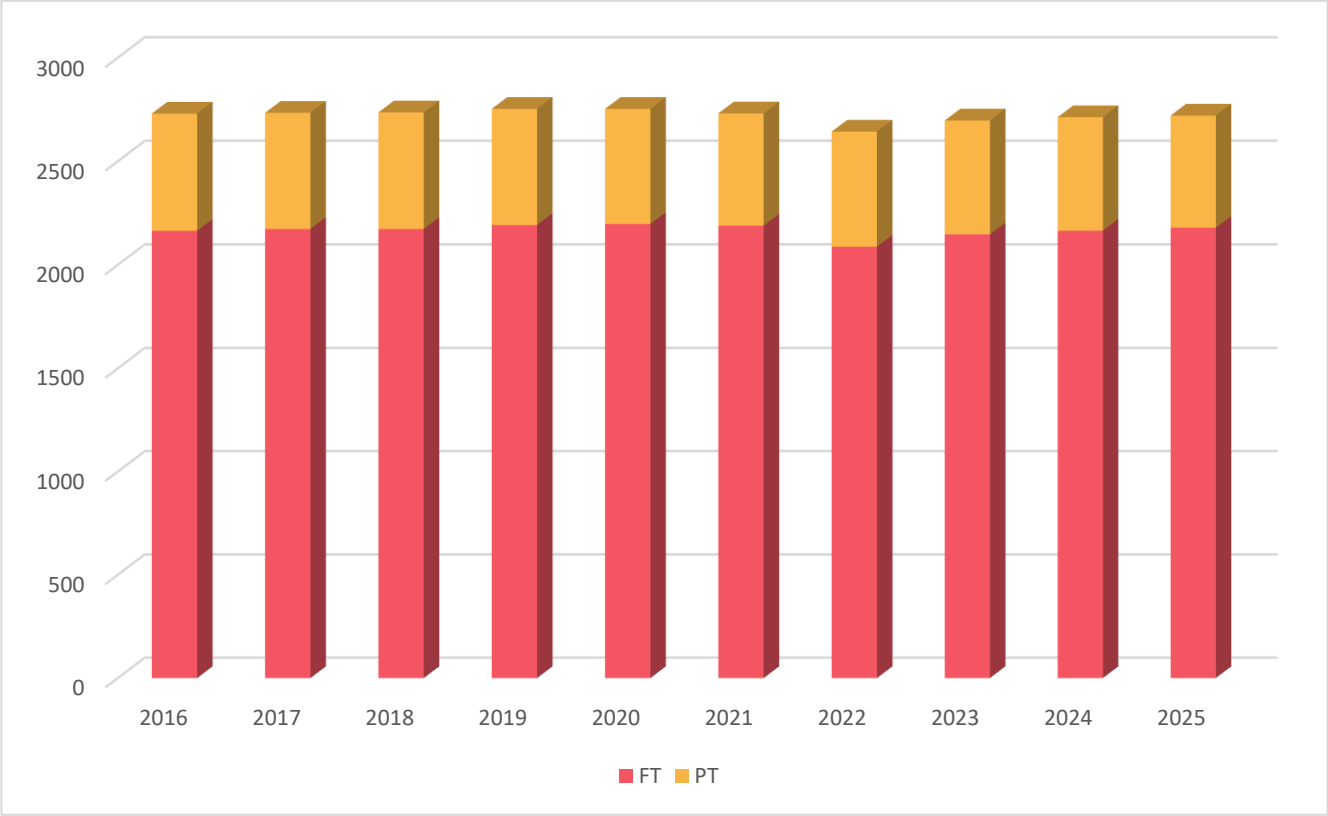


Figure 27: Historical Full-time and Part-time Position Changes Graph

Position Changes

Fiscal Year	Full-Time	Part-Time
2015	24	63
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

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.

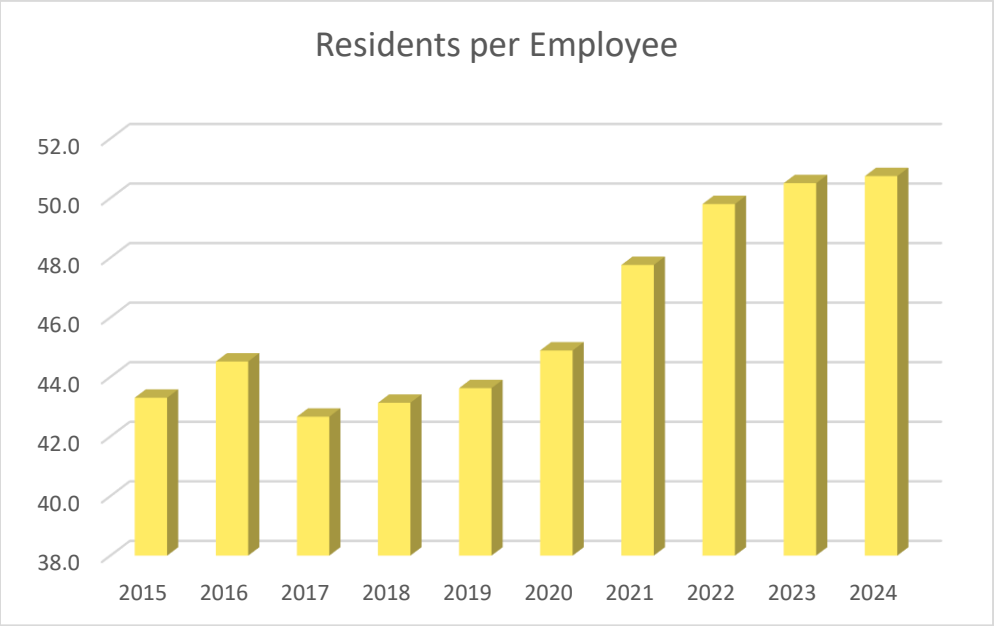


Figure 29: Residents Per Employee Graph

Year	Lakeland Population*	Lakeland FTE's	Residents per Employee
2015	100,728	2326.67	43.3
2016	101,517	2,280.39	44.5
2017	104,185	2,442.00	42.7
2018	105,586	2,448.00	43.1
2019	107,552	2,465.50	43.6
2020	110,494	2,461.50	44.9
2021	112,641	2,358.50	47.8
2022	120,279	2,415.00	49.8
2023	121,968	2,415.00	50.5
2024	123,760	2,439.00	50.7

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

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

Financial Policies

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.

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.

Financial Policies

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

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

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

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.*

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 revenues 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
Retirement Services	X				
RP Funding Center	X				
Water Utilities				X	

Figure 31: Budgeted Funds Relationship by Department

Budgeted Funds Structure

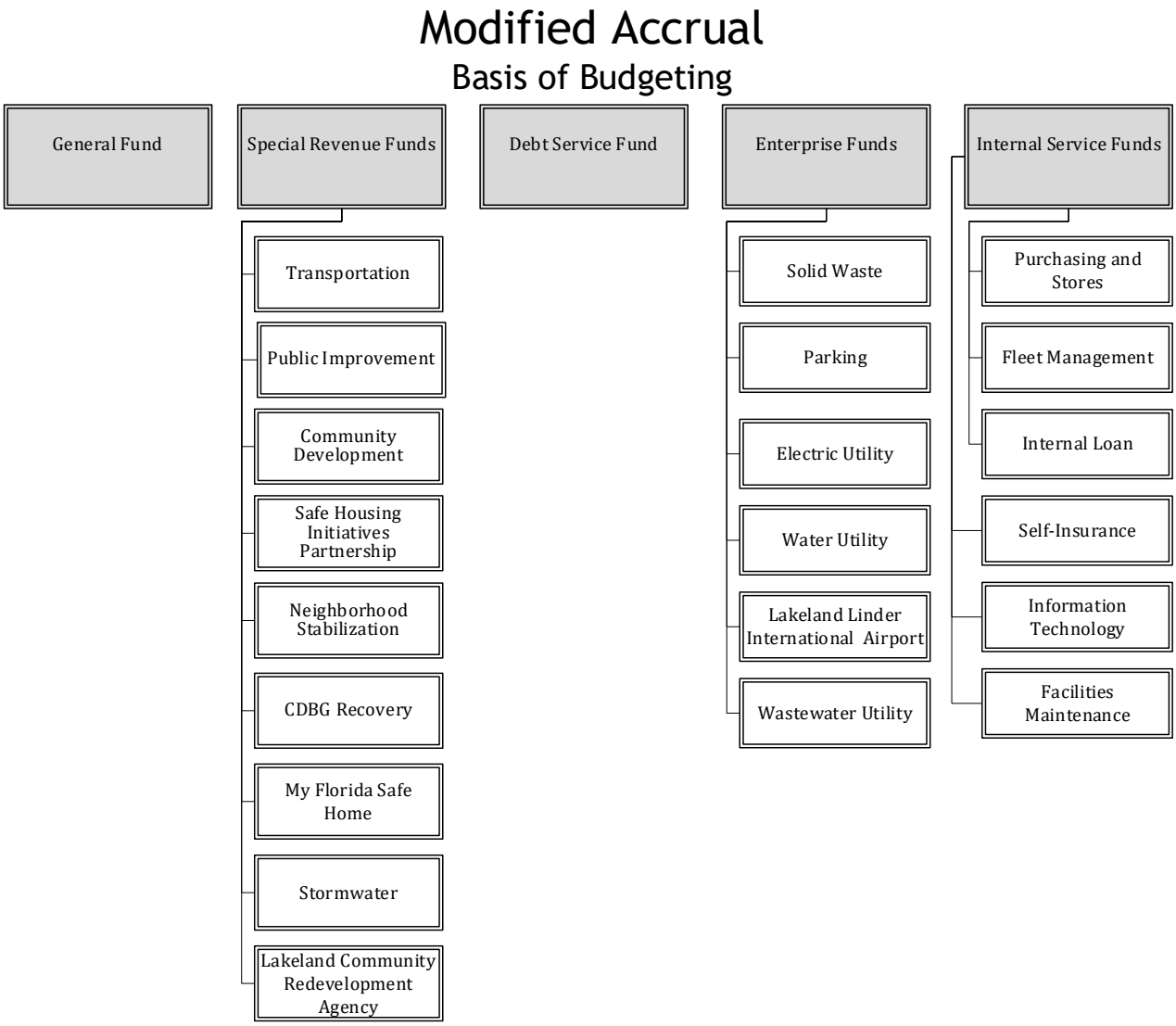


Figure 32: Modified Accrual Basis of Budgeting by Fund

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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, legislative, 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 2024, the University of Florida's Bureau of Economic and Business Research (BEBR) estimated the City of Lakeland's population to be 123,760, keeping Lakeland at the 18th most populated city in Florida. This estimate depicts a steady 27% increase from the 2010 U.S. Census population estimate of 97,422. Looking back 20 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 57%, as the city added 45,308 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 3.02% over the previous 5-years, from 2019-2024.

Households and Families

The U.S. Census Bureau for 2023 estimated that there were 46,339 households in Lakeland. Of which, 56.1% were owner-occupied and 43.9% renter occupied. Numerically, 4,870 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 2023, the percentage of families that have occupied the same house for more than 1 year was 80.5%.

Income

In 2023, economic data estimates prepared by the Federal Reserve showed the Lakeland MSA median household income to be $62,136 while the personal per capita income for the Lakeland MSA was estimated at $44,430 by the US Bureau of Economic Analysis. The 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

Demographic Trends Continued

Cultural Factors

As Lakeland's population surpasses 120,000, the city continues to see a shift in diversity. The 2023 QuickFacts data from the U.S. Census shows, 83.6% of Lakeland's residents reported themselves as being of one race. Within this single race category, 62.7% were white, 18.9% were African American, 0.3% were American Indian or Alaska Native, 0.1% Native Hawaiian or Pacific Islander, 2.2% were Asian. 8.7% of the population reported as two or more races. As part of the City's total population, the 2023 Census estimates there to be 23,474 Hispanics or Latinos of any race embedded within the total figure. This number represents 19.2% of the City's total population, according to the 2023 Census population estimate for Lakeland. This equates to a 25.2% 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 2023 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 2023 survey also reported that 27.7% of Lakelands residents over age 25 had a bachelor's degree or higher.

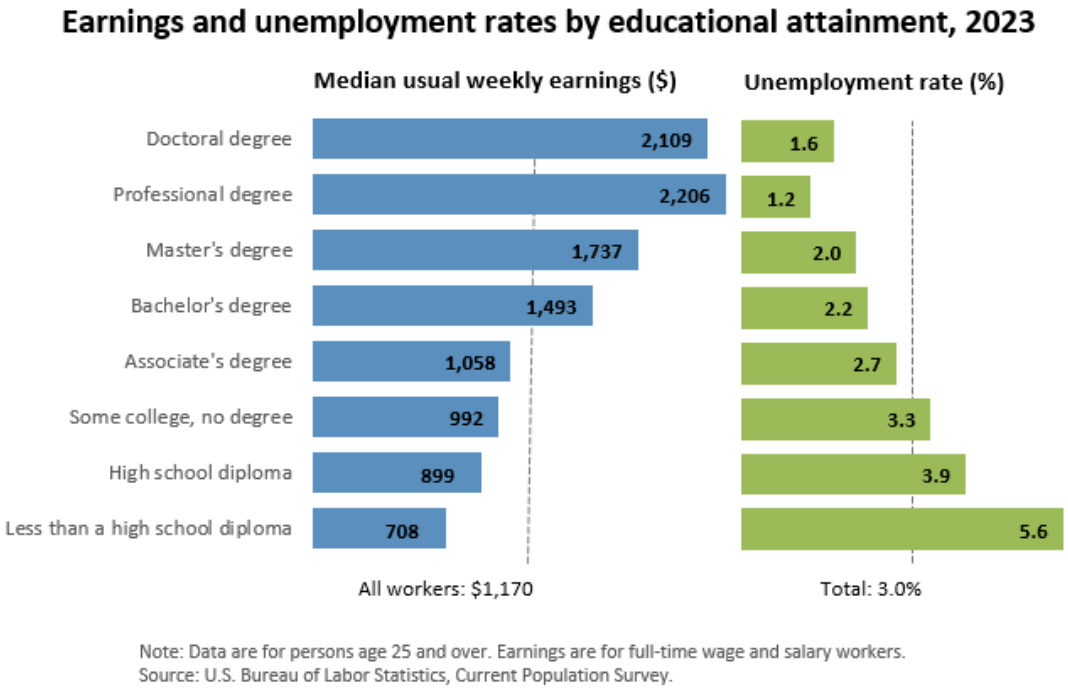

Figure 34: Unemployment by Education

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 422 new single-family permits and 60 multi-family permits in FY24. Individually, single-family activity recorded just a slight year-over-year increase of 8% from the permits issued in FY23. Over the past 20 years, Lakeland averaged 337 single family permits issued annually, that figure balances the highs of 2020 and 2021 with the lows of 2011and 2012. Considered healthy and active, Lakeland's single-family activity for FY24 was approximately 25% higher than that 20-year average. Multi-family permitting slowed with 60 permits issued in FY24. This was an 89% decrease from the 577 recorded in FY23. Over the past 5-years, from 2019-2024, Lakeland has issued 2,679 multi-family permits for projects to be constructed within the City limits.

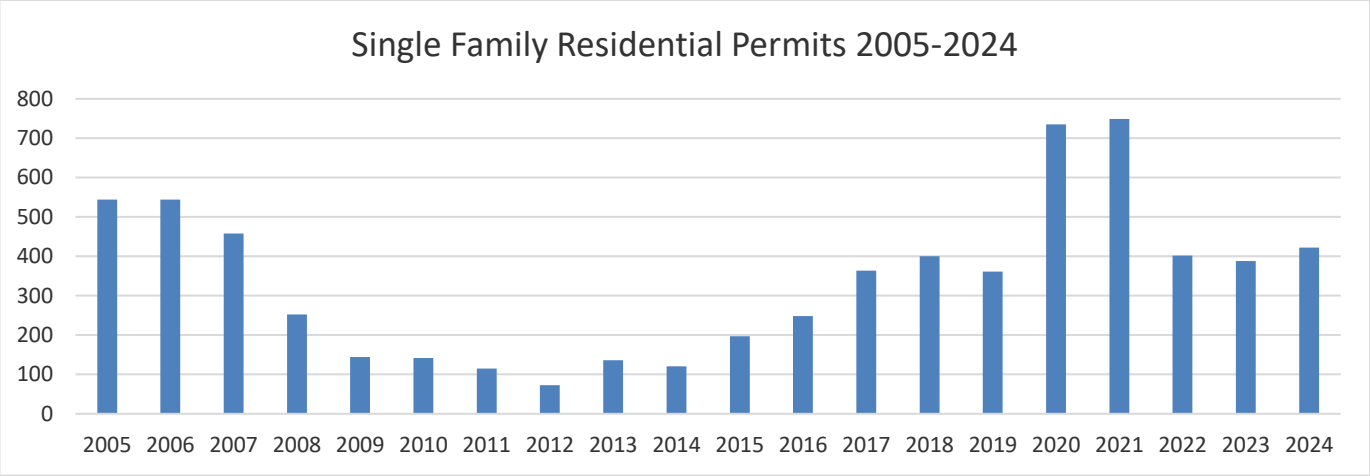

Figure 35: Chart of Single-Family Residential Permits Issued

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 climbing 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 new residential construction in 2025 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 FY24 considering the outside impacts of the national economy, interest rates and inflation. FY24 showed that there were 3,488 single-family residential existing single-family units sold. Balancing this demand, the total units sold in FY23 marked a 44% increase from the post-recession mark established in 2010, but still approximately 25% less than the highs established in the post COVID market. This increase in the number of homes sold impacted the price of existing homes. In Lakeland, the average purchase price for a home in FY24 was $377,580, which was a 3.6% year-over-year increase from the prior year and a dramatic net increase of 228% 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 FY24 with an average available inventory of just under 2 months, which equates to just 1,373 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 grow in FY25. 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	3	0.09%	35,633	34,402	97%	3	
$ 50,000 - 59,999	4	0.12%	61,000	52,750	86%	15	1
$ 60,000 - 69,999	11	0.34%	69,709	64,955	93%	40	
$ 70,000 - 79,999	12	0.37%	88,317	73,792	84%	39	
$ 80,000 - 89,999	6	0.19%	111,817	84,417	75%	30	1
$ 90,000 - 99,999	12	0.37%	105,717	94,021	89%	48	1
$ 100,000 - 119,999	39	1.21%	122,749	109,774	89%	71	4
$ 120,000 - 139,999	50	1.55%	139,620	130,186	93%	51	16
$ 140,000 - 159,999	71	2.20%	161,713	148,894	92%	40	17
$ 160,000 - 179,999	86	2.67%	177,020	169,273	96%	39	16
$ 180,000 - 199,999	96	2.98%	196,551	187,904	96%	47	30
$ 200,000 - 249,999	366	11.35%	231,637	226,118	98%	50	107
$ 250,000 - 299,999	580	17.99%	283,168	277,398	98%	46	183
$ 300,000 - 349,999	562	17.43%	327,650	322,672	98%	49	243
$ 350,000 - 399,999	509	15.79%	378,294	373,610	99%	43	239
$ 400,000 - 499,999	435	13.49%	448,706	441,139	98%	56	209
$ 500,000 - 599,999	141	4.37%	554,795	541,882	98%	54	99
$ 600,000 - 699,999	107	3.32%	666,804	650,346	98%	69	56
$ 700,000 - 799,999	53	1.64%	757,852	738,431	97%	55	29
$ 800,000 - 899,999	24	0.74%	863,204	849,308	98%	60	19
$ 900,000 - 999,999	17	0.53%	1,005,609	937,911	93%	45	10
$ 1,000,000 - and over	40	1.24%	1,689,997	1,585,541	94%	85	32
Total	**3224**	**100.00%**	**365,232**	**356,526**	**98%**	**50**	**1312**

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 continued to cool in FY24, as interest in large industrial spaces greater than 250,000 square feet paused with an apparent economic deceleration. As such, industrial construction slowly 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 2024, users leased 600,000 square feet of new space, which was a sharp decline from the historic levels reached in 2020.

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 FY24, industrial vacancy rates in Lakeland hovered above 9%, the highest post-covid rate. This increase 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. By the start of the 2nd quarter of 2024, Lakeland saw 647,000 square feet of new industrial space completed, and another 505,000 square feet permitted.

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 FY24 seeing an average asking rate of $7.45 per square foot, which is the highest rate ever 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 which will continue to foster speculative projects and new industrial construction in 2025.

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 2025. 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 in 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 in 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

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 2024, the University of Florida's Bureau of Economic and Business Research (BEBR) estimated Lakeland's population at 123,760 and Polk County's at 826,090. By all accounts, Florida's population is growing by nearly 1,000 residents per day. BEBR estimates that Florida's 2024 population of 23,014,551, grew by 1,476,367 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.

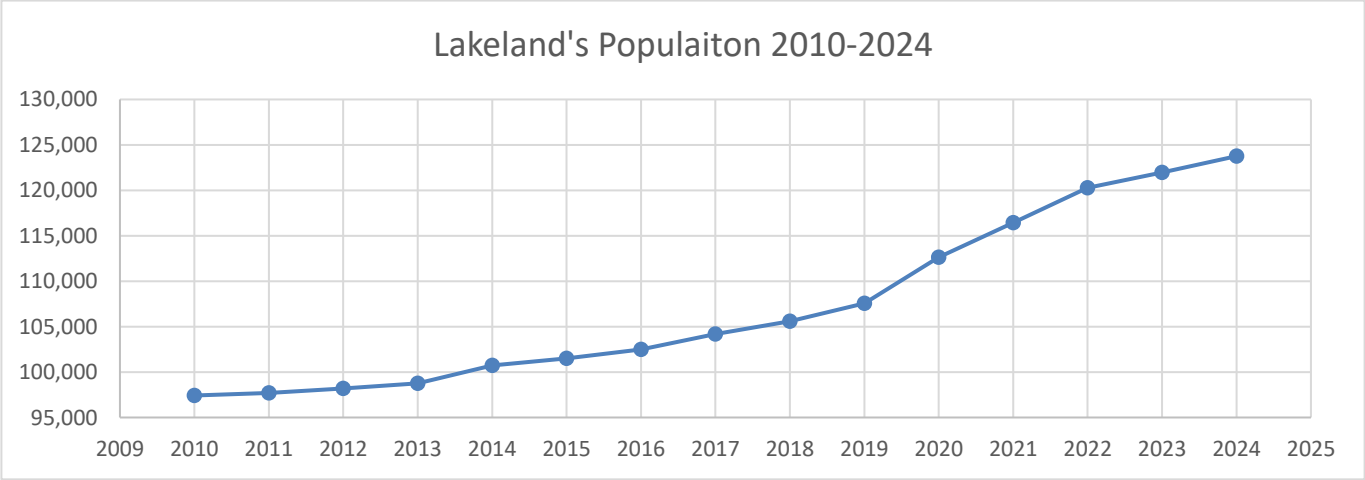

Figure 37: Lakeland's Population Growth

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 rates began the FY24 at 4.1% in October of 2023 before gradually increasing to 4.3% in September of 2024. 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 at 4.2%, Lakeland's month-over-month unemployment rate was balanced by job growth that kept pace with the City's population growth.

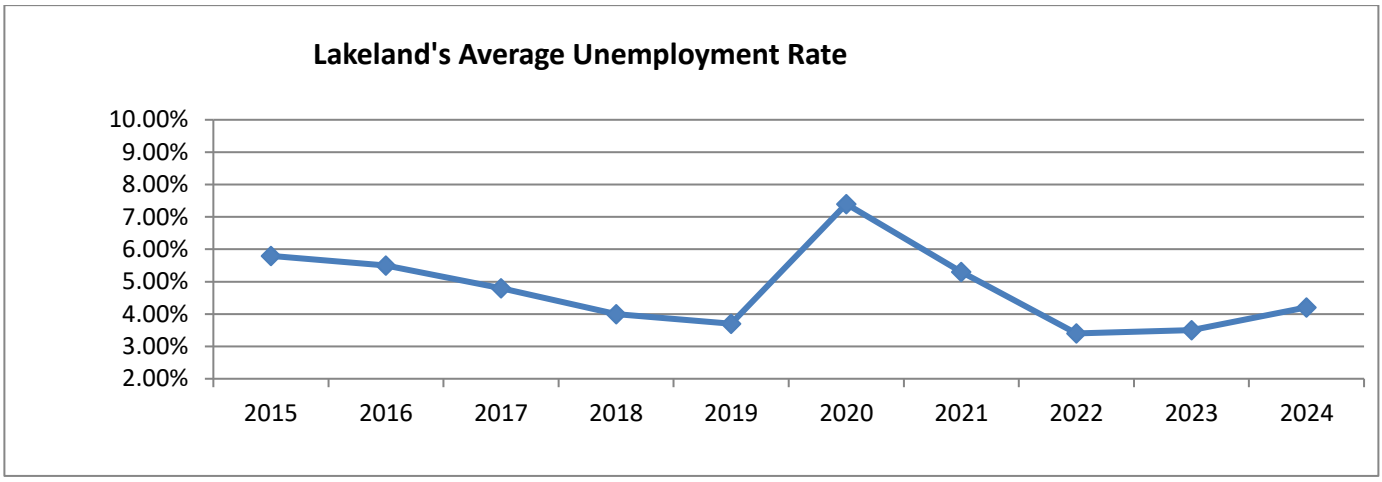

Figure 38: Unemployment Rate Lakeland

Complimenting Lakeland's expanding population, the City's month-over-month labor force for FY24 experienced a minor decrease, starting at 53,381 and ending at 53,264. This is better illustrated by tracking the actual number of unemployed persons within the workforce. In FY24, Lakeland began the year with a monthly October unemployment rate of 4.1% and 2,177 individuals within the local workforce seeking work. The fiscal year closed with a monthly September unemployment rate of 4.3% and 2,303 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 FY25, Lakeland's unemployment will continue to remain steady with strong economic performance and growth keeping annual unemployment rates below 5%.

Environmental Scan – Population and Employment

The National Economy

The U.S. economy continued to show strength in 2024, marking 8 consecutive quarters with positive growth. The previous year was one that was supposed to be the year of an impending recession, after sharp increases in interest rates and a dramatic spike in inflation. Though 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 severe decline and correction in Q2 and Q3 of 2020, GDP has remained steady in corresponding quarters with marginal increases that lead to a drop-off in 2022 followed by small incremental increases. Q2 and Q3 of 2024 saw quarterly GDP increases of 3% and 2.8% respectfully, which has given way to some economic optimism to close out 2024 and forecast 2025. Many economists believe that the economy will continue on pace in 2025, with quarterly GDP figures ranging between 2% to 3%.

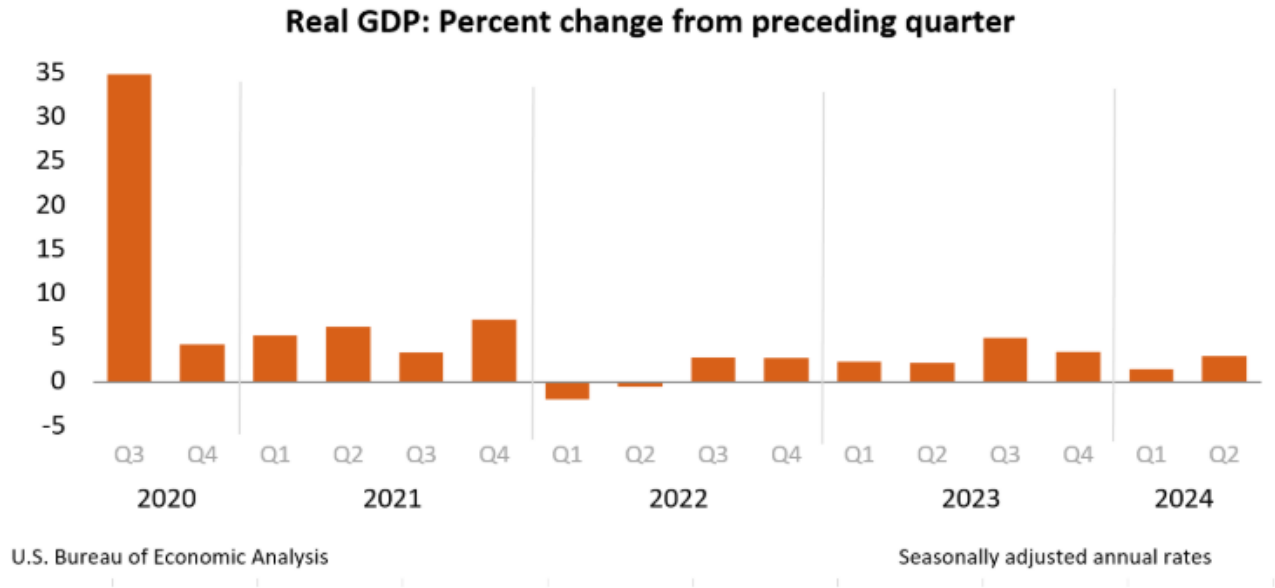

Figure 39: Real GDP, Quarter 2, 2024

An active year is expected in 2025, with many external factors such as the slowing of inflation, record high stock and home prices, and continued interest rate cuts which will all provide a boost of optimism that could keep the economy positive. The increase in GDP can be attributed to wage growth which in turn contributed to increases in consumer spending, private inventory investments, and fixed nonresidential investments. 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 consumers are optimistic that price reductions will begin in 2025, but the pace will likely be slower than desired. With inflation beginning to ease, there are concerns about the number of anticipated rate cuts that will be initiated by the Feds. If inflation drops quickly in 2025 look for the Feds to slow cuts, thus avoiding over corrected pace. 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 Q4, the Feds could be calling for just 2 or 3 one quarter point rate adjustments which could drop mortgage rates back into the 5.0% to 5.5% range rather than the near 8% spike that occurred in 2023.

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.

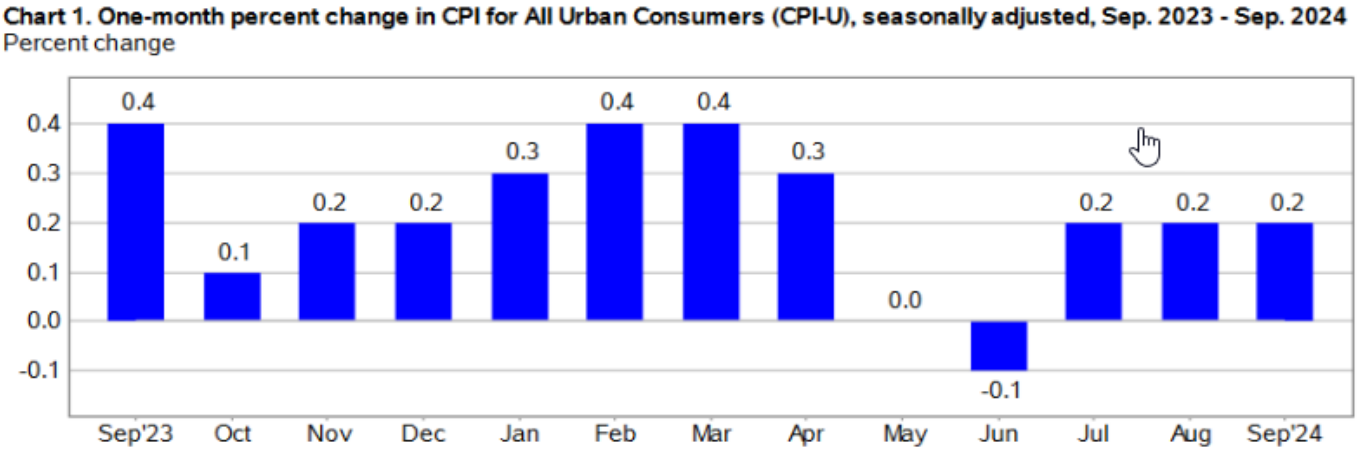

Figure 40: Change in CPI by Month

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 2024 the month-over-month rate hovered between 3.7% and 4.2% with the highest month being July at 4.4%. 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 that 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 2024 was better than originally thought and 2025 may see continued strength. It is predicted that job gains will be positive and will average just around 125,000 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 2025.

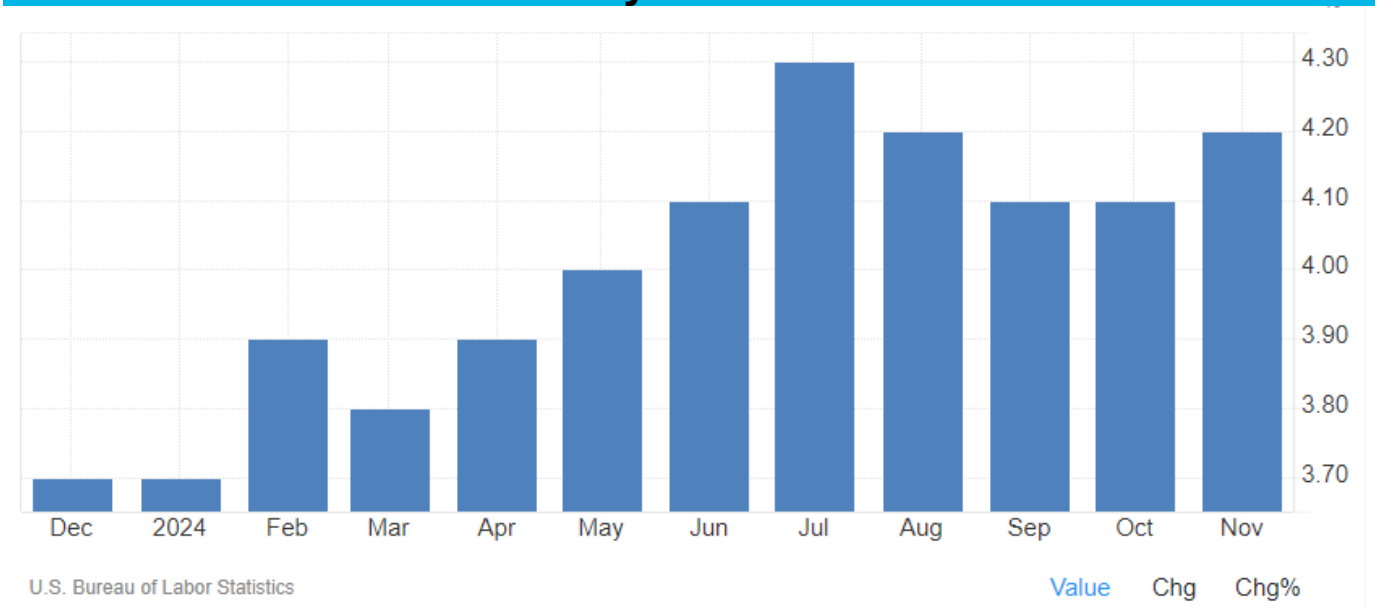

Figure 41: National Unemployment Rate by Month

Summary

Global inflation has begun to slow at an accelerated rate, though the path to disinflation is uneven throughout many countries and regions. The U.S. may be an exception to that with full employment and positive growth. Recognizing that, forecasters believe that 2025 will be a good performing year, with similarities to that of 2024. It is believed that U.S. GDP will continue its positive streak with forecasted growth to remain just above 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 consistently, 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. With stronger than expected job growth in 2024, the U.S. economy continued to see relatively consistent job gains. Monthly payrolls will challenge the market to keep year-over-year unemployment for 2025 at or below 4.5%. 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, the Federal Reserve will continue to reduce interest rates 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 2025. 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.

Environmental Scan - Technology

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 Citizens. 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 2025 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 2025 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.

2025 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

Environmental Scan - Legislation

Municipal Electric Utilities – Enterprise Fund Transfers
Position: *Oppose legislation which prohibits municipal electric utilities from returning excess earnings to their local government for city services.*

Final Action:
HB 1277 and SB 1510 would have limited municipal utility revenue used for non-utility purposes to 10% of revenue generated outside of the city's limits. The bills also would have capped the water utility surcharge for customers outside the city to 25%, required municipal utilities to report customer numbers to the PSC and required public meetings for new or expanded utility service outside the city. HB 1277 passed its committees but stalled on the House Floor. SB 1510 was not heard in committee and the bills Died at the end of Session.

HB 777 and SB 1088 would have prohibited a surcharge for water and wastewater municipal customers outside the city limits, required rates to be the same as customers inside city limits and required a rate study schedule. HB 777 was heard in one committee before being replaced by HB 1277. SB 1088 was not heard in committee and the bills Died at the end of Session.

Renewable Energy – Third Party Generation & Sales
Position: *Monitor legislation relating to renewable energy and oppose provision relating to third party electricity generation and sales.*

Final Action:
No legislation was filed to allow for third party electricity generation and sales.

Sovereign Immunity
Position: *Oppose legislation significantly increasing, or eliminating, sovereign immunity limits on local governments.*

Final Action:
HB 569 and SB 472 were filed to increase sovereign immunity caps on state agencies and local governments. Current sovereign immunity limits are $200,000 per individual and $300,000 per incident. If a jury determines that a government's action leads to damages greater than those amounts, the individual can file a Claims Bill to the Legislature to receive the amount above the sovereign immunity limit. The bills initially sought to increase the limits to $400,000 and $600,000 and include an annual increase, based on Consumer Price Index. SB 472 was amended to increase the limits to $300,000 and $500,000 and maintain a CPI increase not to exceed 3%. The bill was not heard on the Floor due to HB 569 being stalled in its final committee. The bills died at the end of Session.

Environmental Scan - Legislation

Policy Priorities

Sovereign Immunity – Statute of Limitations
Position: *Support legislation to reduce the statute of limitations for negligence actions against the State and its political subdivisions to two years, to be consistent with the statute of limitations applicable to non-governmental entities.*

Final Action:
HB 569 and SB 472 both contained provisions to reduce the statute of limitations for filing civil actions related to negligence, contribution, medical malpractice, wrongful death and other specified actions from 4 years to 2. The bills died at the end of Session.

Regional Transit Management & Funding
Position: *Support legislation to evaluate long-term funding and management strategies for intercity transit in the central Florida region.*

Final Action:
No legislation was filed to study the funding and management aspects of intercity transit in central Florida.

Public Broadband Access
Position: *Oppose legislation restricting the authority of municipalities to provide, or partner with internet service providers to provide, public broadband to its citizens and business community.*

Final Action:
No legislation was filed to restrict the ability of local governments to provide broadband, or partner with internet service providers.

HB 1147 extended the promotional rate of $1 per wireline attachment per pole, per year for broadband providers. The initial period was set to expire July 1, 2024, the bill extends that promotional rate until December 31, 2028. HB 1147 passed the House 119-0 and the Senate 36-0. The bill was signed by the Governor on April 15 and goes into effect on June 30, 2024.

Florida Historic Tax Credit
Position: *Support efforts to create the Florida Historic Tax Credit.*

Final Action:
SB 1166 and HB 1183 would have created the Main Street Historical Tourism and Revitalization Act which would provide a tax credit of up to 20% for rehabilitating a certified historic structure. The bills were not heard in committee, so were not eligible to be considered for the tax package. The bills Died at the end of Session.

Environmental Scan - Legislation

Resiliency and Safe Structures Act
Position: *Oppose the Resiliency and Safe Structures Act and any legislation that preempts local government authority to protect and preserve historic buildings.*

Final Action:
HB 1647 and SB 1526 prohibit local governments from preventing or restricting the demolition of any structure deemed non-conforming or unsafe within the coastal construction control line. Provides exemptions for single-family homes and registered historic structures. SB 1526 passed the Senate 36-2 and the House 86-29. The bill was signed by the Governor on March 22 and went into effect upon becoming law.

Live Local Act Clarifications
Position: *Support efforts to add a clarifying position to SB 102 which recognizes the obligations of airports and airport sponsors to protect the areas around their facilities from incompatible land uses.*

Final Action:
SB 328 and HB 1239 amend portions of the Live Local Act that passed in 2023. The bill exempts areas within a quarter mile of an airport runway, or within an airport noise zone from the zoning and land use entitlements contained in the Act. The bill also modifies the building height entitlement for developments located adjacent to single family parcels and makes clarifying changes to the density, height and floor area ratio entitlements for qualifying developments, among other changes. SB 328 passed the Senate 40-0 and the House 112-1 and is waiting to be sent to the Governor for final approval. If approved, the bill goes into effect upon becoming law.

Budget Priorities

Polk Regional Water Cooperative Funding
Position: *Support $20,000,000 in recurring funding for PRWC priorities and local projects that protect water resources.*

Final Action:
The 2024-25 Budget provides $2,614,387 for Polk Regional Water
Cooperative Program, funding the 2 Cooperative projects relating to Southeast Wellfield and the West Polk Wellfield. HB 5001 passed the Senate 39-0 and the House 105-3 and is waiting to be sent to the Governor for final approval. The Budget goes into effect on July 1st.

SWAT Tower Replacement & Virtual Training Room
Position: *Support funding request for $1,500,000 for a new SWAT Tower and Virtual Training Room.*

Final Action:
The 2024-25 Budget did not include the funding for the SWAT Tower. Funds were initially in the Senate Budget proposal but did not make it through the Budget Conference process.

Environmental Scan - Legislation

Historic Preservation Grant Funding
Position: *Support full funding for the 2023-24 Historic Preservation Grant List.*
Final Action:

The 2024-25 Budget contains $2,942,449 for the Department of State's Small Matching Historic Preservation Grants ranked list, in its entirety. HB 5001 passed the Senate 39-0 and the House 105-3 and is waiting to be sent to the Governor for final approval. The Budget goes into effect on July 1st.

Lakeland Linder Airport Job Growth Grant Application
Position: *Support Lakeland Linder International Airport's funding request of $6 million through DEO's Job Growth Grant Fund for improvements needed to establish a new MRO facility at the airport.*

Final Action:
The 2023-24 Budget contains $75 million in funding for the Job
Growth Grant Fund, administered by Florida Commerce. Lakeland Linder's application is still alive and waiting to be awarded by the Department. The City of Lakeland contingent discussed the project with Florida Commerce Chief of Staff Adam Callaway during Lakeland's Day on the Hill. HB 2500 passed the Senate 38-0 and the House 111-0 and is waiting to be sent to the Governor for final approval. The Budget goes into effect on July 1st.

FRDAP Funding – Peterson Park
Position: *Support full funding of the Large Project Funding FRDAP Grant Program in the 2024-25 Budget to include $200,000 for the Peterson Park project.*

Final Action:
The 2024-25 Budget contains $14,285,629 for the DEP's Florida Recreation Development Assistance Program (FRDAP) ranked list, in its entirety. The funding includes $200,000 for Lakeland Peterson Park's baseball complex concessions and restrooms. HB 5001 passed the Senate 39-0 and the House 105-3 and is waiting to be sent to the Governor for final approval. The Budget goes into effect on July 1st.

Peterson Park Boardwalk & Pier
Position: *Support funding request for $1,500,000 for replacement of the Peterson Park Boardwalk and Fishing Pier.*

Final Action:
The 2024-25 Budget did not include funding for the Peterson Park Boardwalk and Fishing Pier.

Environmental Scan - Legislation

Other Budget Highlights

Final Action:
The 2024-25 Budget includes the following items available to local governments:

- $408 million for Affordable Housing Programs (SHIP and SAIL)
- $40 million for the Local Government Cyber Grants Program
- $135 million for the Wastewater Grant Program
- $25 million for Water Supply Grant Program
- $55 million for Alternative Water Supply Program
- $21.5 million for Library Cooperative Program

HB 5001 passed the Senate 39-0 and the House 105-3 and is waiting to be sent to the Governor for final approval. The Budget goes into effect on July 1st.

Issues to Watch

Impact Fees
Position: *Oppose legislation which further restricts the implementation of impact fees by cities and counties.*

Final Action:
HB 1635 and SB 1796 would have set maximum rates for impact fees on various developments and prohibit local governments from adopting both impact fees and mobility fees for specific types of development, like master planned unit developments. The bills were never heard in committee and Died at the end of Session.

Sixth DCA Courthouse Funding
Position: *Support funding for a new Sixth DCA Courthouse in Lakeland.*

Final Action:
The 2024-25 Budget did not include funding for the Sixth DCA Courthouse.

Local Business Tax
Position: *Oppose legislation which restricts the authority of cities to collect or spend Local Business Taxes.*

Final Action:
HB 609 would have significantly impacted a city's funding from local business taxes. Initially, the bill eliminated F.S. 205, which authorizes local governments to levy local business taxes. During committee, the bill was amended to establish FY 2023-24 as the base year for the amount of revenue a city can generate from the taxes. As new businesses enter a city, the tax rate would be proportionally reduced so the total revenue generated does not exceed the base year. HB 609 passed two committees but stalled on the House Floor. SB 1144 was never heard in committee and the bills Died at the end of Session.

Environmental Scan - Legislation

Automated Traffic Enforcement Systems
Position: *Oppose legislation which would repeal the Mark Wandall Traffic Safety Program, F.S. 316.0083.*

Final Action:
HB 1363 and SB 1464 prohibits a local government from knowingly entering in to or renewing a contract, after July 1, 2025, for a traffic infraction camera where the vendor is owned by a foreign country of concern, such as China, Iran, Russia, etc. The bill also creates additional requirements for installation of new red-light cameras, including public input, and annual reporting of red-light camera infraction results. HB 1363 passed the House 109-0 and the Senate 40-0. The bill is waiting to be sent to the Governor for final approval. If approved, the bill goes into effect on July 1, 2024.

Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS)
Position: *Oppose legislation which places the burden of removing PFAS chemicals from water and wastewater upon utility systems and, instead, require manufacturers and/or users to remove these chemicals.*

Final Action:
SB 1692 and HB 1665 would have established a PFAS pretreatment initiative within DEP to prevent contaminants from entering state waters. The bill would have required wastewater treatment facilities to notify industrial users about pretreatment measures, including specific discharge limits, and would have allowed DEP to issue permits, orders or similar measures for users to comply by July 2027. The bill did not contain funding. SB 1692 passed 2 committees but stalled in the final committee. HB 1665 was never heard and the bills Died at the end of Session.

Other Issues

Funding for Environmental Resource Management

Final Action:
SB 1638 directs gaming compact revenue from the Seminole Tribe to conservation lands, resiliency and clean water projects. The bill creates the Local Trail Management Grant Program to assist local governments with trail maintenance. This will be a recurring funding source for conservation programs and grant programs, such as the Water Quality Improvement Grant Program. SB 1638 passed the Senate 37-0 and the House 114-0. The bill was signed by the Governor on April 24th and went into effect upon becoming law.

Offenses Involving Critical Infrastructure

Final Action:
HB 275 creates new criminal offense for trespassing, damaging or tampering with critical infrastructure, including utility facilities. HB 275 passed the House 110-5 and the Senate 39-0 and is waiting to be sent to the Governor final approval. If approved, the bill goes into effect July 1.

Environmental Scan - Legislation

Unauthorized Public Camping and Sleeping

Final Action:
HB 1365 prohibits cities and counties from authorizing public camping or sleeping on public property, at public buildings or on public rights-of-way. Upon majority vote, counties may designate public property for camping and sleeping, for up to one year, with DCF certification if conditions are met (safety, security, sanitation, prohibition of illegal substance and alcohol use). If property is within a city, a majority vote of the city to concur is required. The bill also creates a cause of action for a resident or property owner to bring a civil action against a local government in non-compliance. HB 1365 passed the Senate 27-12 and the House 82-26. The bill was signed by the Governor on March 20 and goes into effect on October 1st.

Expedited Approval of Building Permits

Final Action:
SB 812 requires local governments to implement a program to accelerate residential building permit issuance, with a requirement to issue up to 50% of requested permits by October 1, 2024 and 75% by December 31, 2027. The bill also requires a two-step application for preliminary plat adoption and master building permit valid for three years. SB 812 passed the Senate 40-0 and the House 89-25 and is waiting to be sent to the Governor. If approved, the bill goes into effect upon becoming law.

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.

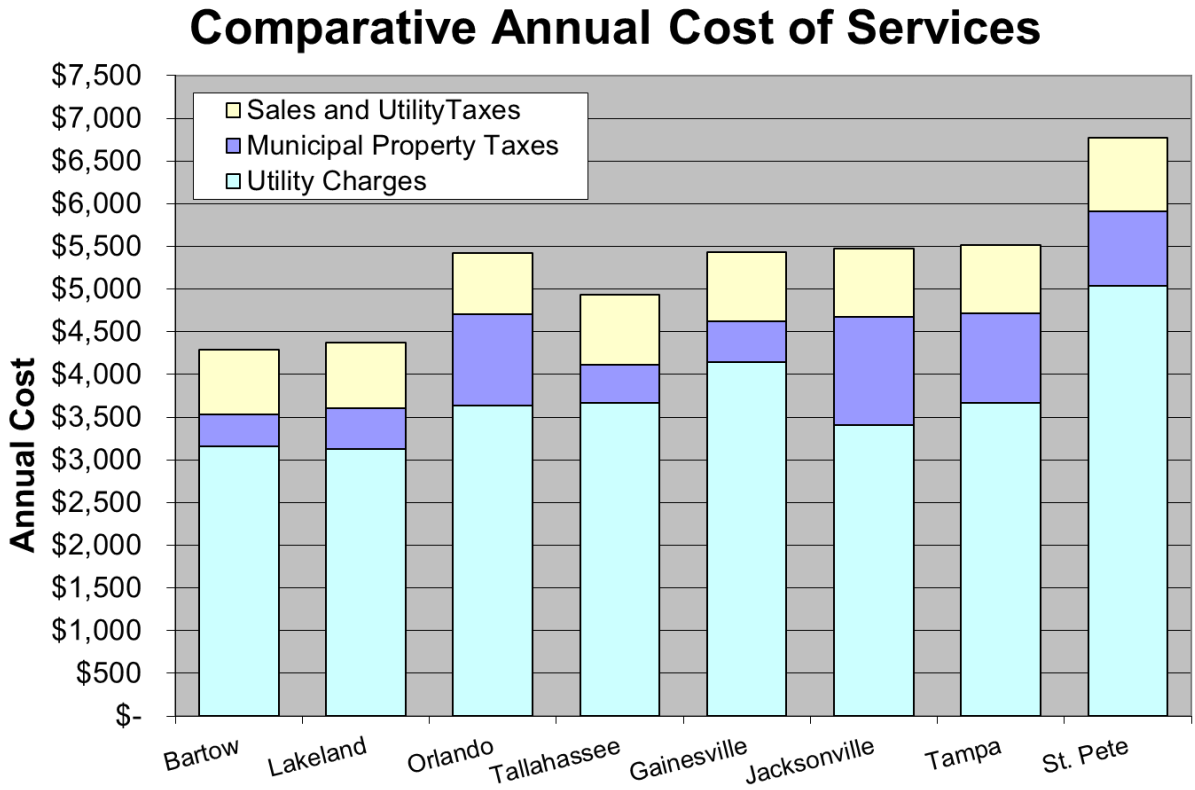

Figure 42: Comparative Cost of Services

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 adequately 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 FY2025 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
- Sale 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

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.

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**	**Half Cent Sales Tax**	**State Revenue Sharing**	**Mobile Home License Fees**	**Alcoholic Beverage Tax**	**FF Comp Tax***	**Total**
2023	$49,787,941	$17,320,554	$6,738,054	$ -	$9,633,865	$4,722,607	$276,908	$121,188	$75,766	$90,958,524
2022	43,213,083	16,579,916	6,400,414	-	9,136,337	4,275,929	295,898	106,153	75,427	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
2014	22,577,691	14,534,094	4,903,358	239,500	5,395,592	2,248,500	197,654	80,487	32,895	50,209,771

*Firefighters' Compensation Tax

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, 2023, the City had outstanding long-term debt of $778.2 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 66% 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 25% 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 79% 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.

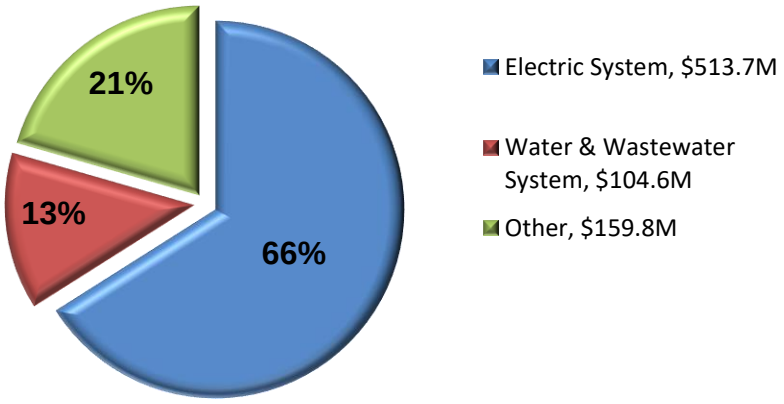

Figure 44: Outstanding Debt by Use

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, 2023, the City had $592.6 million of bonds outstanding (76%) along with $185.6 million of loans or leases (24%).

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 ($590.4 million or 76%) 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 FY2022, that limit would have been approximately $1.619 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	$496.9M	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	93.5M	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	175.8M	2040	1.75% to 6.03%

[a] Does not include $16.8M 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 $5.9M allocable share of pension related debt.
[d] Includes $66.8M 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 totaled $778.2 million, an increase of $34.8 million (4.7%) over the previous year. The most 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, the City issued $60 million of new debt in FY2008, which was used to fund environmental remediation improvements to the City's coal-fired electric generation plant.

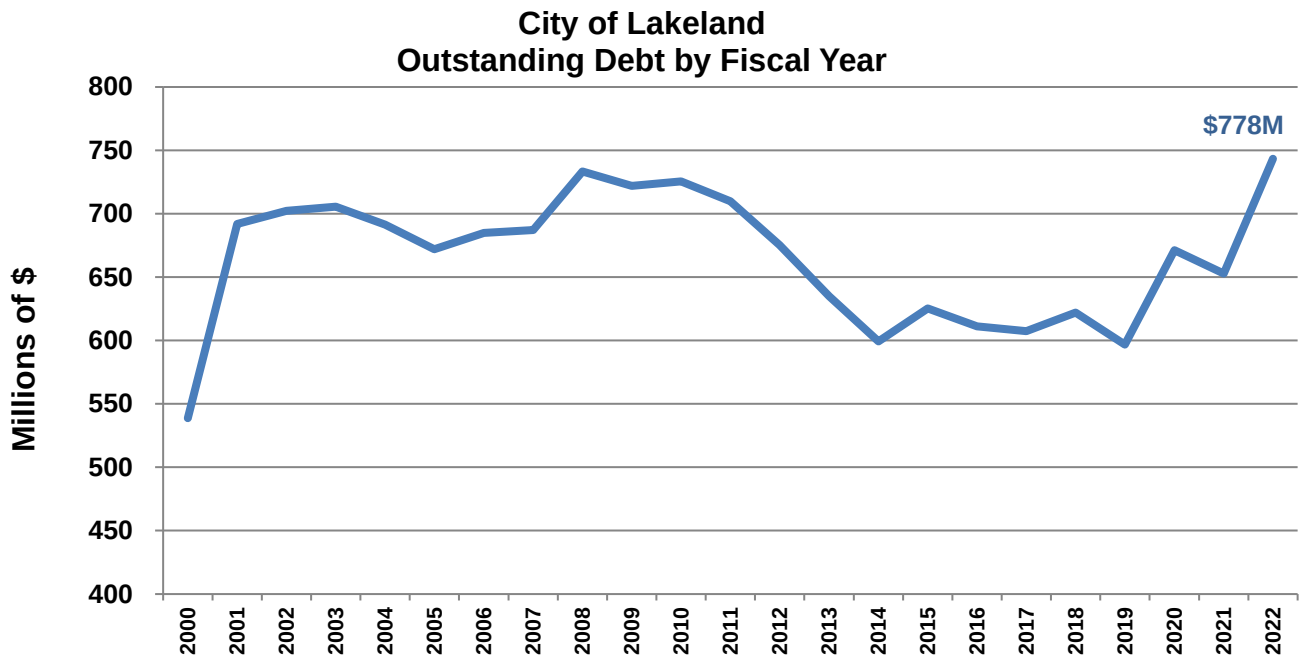

Figure 46: Outstanding Debt by Fiscal Year

During FY2020, overall debt increased by approximately $62 million, primarily due to the issuance of $81 million of Pension Liability Reduction Notes. During FY2022 and FY2023, outstanding debt increased by $106.8 million due to the issuance of additional Electric System debt to finance the construction of new generating assets.

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 22% since peaking in 2002, reaching an estimated $6,365 per person in FY2023. Debt as a percentage of the area's annual personal income declined by 55% over the same period, dropping to an estimated 14.3% as of FY2023. Both measures increased during FY2022 and FY2023 as the result of the City issuing Pension Liability Reduction Notes and new debt to finance electric generation assets, respectively. (See "Recent Debt Management Activities").

Debt Trends (continued)

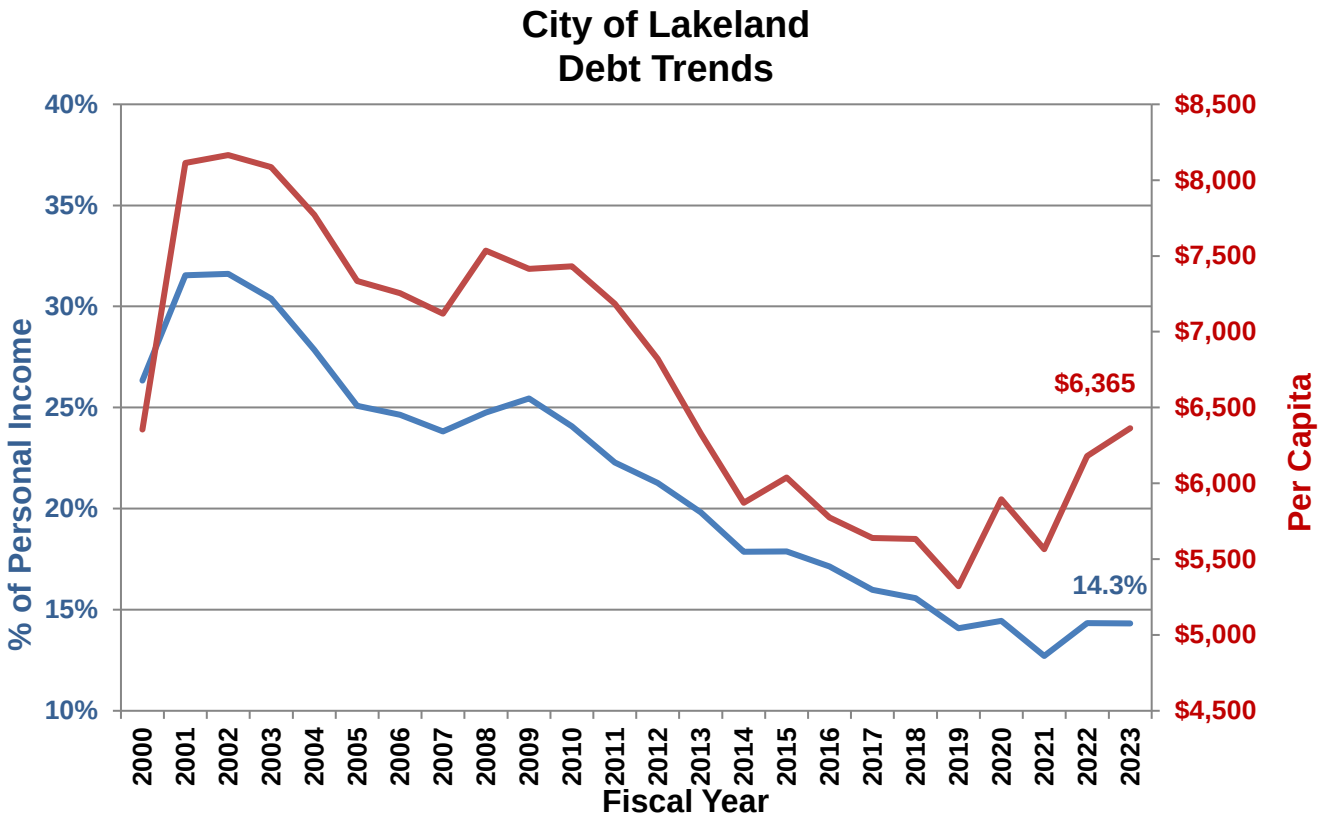

Figure 47: Debt Trends Graph

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 would drop to $1,754 and debt as a percentage of personal income would be about 3.9%.

Recent Debt Management Activities

During FY2020, the City executed three 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 will take 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.

Debt Management Overview

In November 2019, the City of Lakeland issued a Florida Revenue Note, Series 2019. The Note takes the form of a line of credit loan from a bank in an amount not to exceed $32 million. Proceeds of the line were used to temporarily finance certain improvements at the Lakeland Linder International Airport. The Notes paid a variable rate of interest based on the utilization of the line of credit. The city subsequently permanently financed the aforementioned projects and retired the line of credit.

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 are being used to reduce the unfunded liabilities in the City's three pension plans. Issuance of the note will result in net savings in that required contributions to the various pension plans were reduced by amounts exceeding the allocable debt service on the bonds.

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.

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
(FY2023 ACFR)

Year	Principal	Interest	Total
2024	42,526,484	26,714,063	69,240,547
2025	44,157,068	28,488,916	72,645,984
2026	49,201,571	26,832,578	76,034,149
2027	46,535,613	24,959,534	71,495,147
2028	44,022,643	23,325,444	67,348,087
2029-2033	213,974,640	93,277,399	307,252,039
2034-2038	185,953,780	53,519,391	239,473,171
2039-2043	72,566,968	25,887,786	98,454,754
2044-2048	64,460,000	11,228,538	75,688,538
2049-2053	14,765,000	340,005	15,105,005
	778,163,767	314,573,654	1,092,737,421

Figure 48: Debt Service Requirements

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	**Aa3**	**NA**	**AA-**

Figure 49: Revenue Bond Ratings

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 2023 alone, LAL saw a record operational year with 157,347 landings / takeoffs earning it the position of 21st busiest airport in the State of Florida and 98th busiest airport in the United States.

Starting June 13, 2024, the airport launched commercial passenger service for the first time in over a decade with Avelo Airlines. Initially serving New Haven, CT, with their Boeing 737-700s, the airline is expected to add additional destinations and frequencies.

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, defense contractors, 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 flying 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 fuel flowage and landing fees charged to 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

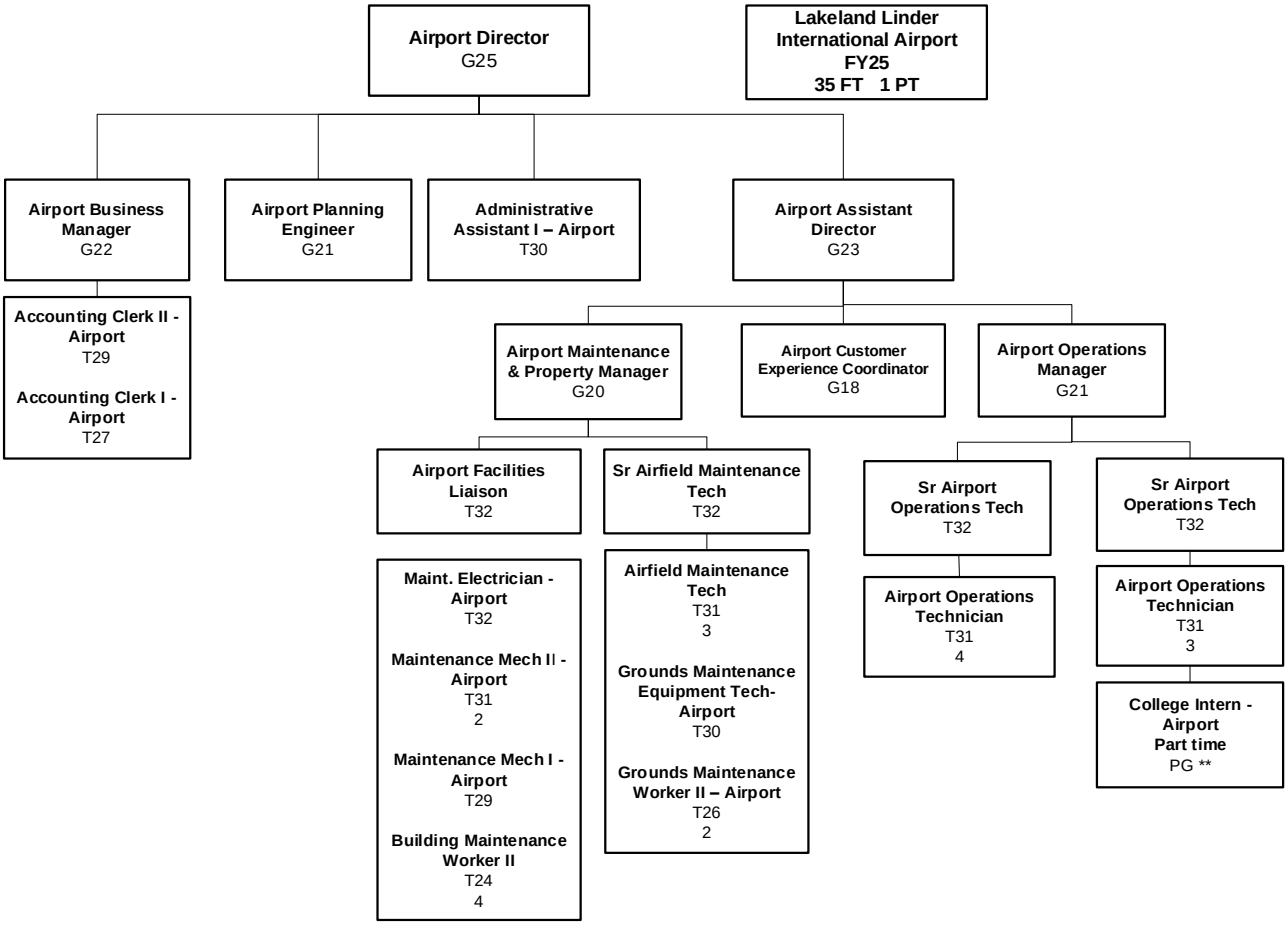

Figure 50: Airport Table of Organization

Airport – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Airport Director	1	1	1	G25	$131,900.13 -$211,040.20
Airport Assistant Director	1	1	1	G23	$104,217.31 -$166,747.27
Airport Business Manager	0	0	1	G22	$96,342.47 -$144,514.23
Airport Operations Manager	1	1	1	G21	$87,583.96 -$131,376.47
Airport Planning Engineer	0	0	1	G21	$87,583.96 -$131,376.47
Airport Maintenance & Property Manager	1	1	1	G20	$79,622.55 -$119,433.83
Fiscal and Operations Mgr. Air	1	1	0	G20	$79,622.55 -$119,433.83
Airport Customer Experience Coordinator	0	0	1	G18	$65,803.84 -$98,706.29
Airport Facilities Liaison	1	1	1	T32	$53,051.44 -$77,936.52
Sr Airfield Maintenance Tech	1	1	1	T32	$53,051.44 -$77,936.52
Sr Airport Operations Tech	2	2	2	T32	$53,051.44 -$77,936.52
Maintenance Electrician Air	0	0	1	T32	$53,051.44 -$77,936.52
Airfield Maintenance Tech	3	3	3	T31	$50,525.03 -$74,224.50
Airport Operations Technician	6	6	7	T31	$50,525.03 -$74,224.50
Maintenance Mechanic II Air	1	1	2	T31	$50,525.03 -$74,224.50
Administrative Assistant I Air	1	1	1	T30	$48,120.03 -$70,690.91
Grounds Maintenance Equip Tech Air	1	1	1	T30	$48,120.03 -$70,690.91
Accounting Clerk II Air	1	1	1	T29	$45,826.94 -$67,323.07
Maintenance Mechanic I Air	1	1	1	T29	$45,826.94 -$67,323.07
Accounting Clerk I Air	1	1	1	T27	$41,566.99 -$61,064.58
Grounds Maintenance Worker II Air	1	2	2	T26	$39,587.46 -$58,155.99
Building Maintenance Worker II	0	4	4	T24	$35,907.11 -$52,749.49
TOTAL FULL TIME EMPLOYEES	25	30	35		
College Intern	1	1	1	*	$31,200.00
TOTAL PART TIME EMPLOYEES	1	1	1		
TOTAL FULL TIME EMPLOYEES	**25**	**30**	**35**		
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		

Figure 51: Airport Positions

Airport – Budget Summary

Expenses

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
LLIA	$10,227,818	$14,300,525	$13,589,326	$14,737,731

Figure 52: Airport Budget Summary Expenses

Revenues

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
LLIA	$10,227,818	$14,300,525	$13,589,326	$14,737,731

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	CY2022 Actual	CY2023 Actual	CY2024 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	Infrastructure 3, Economic Development 1	CY Annually	35	31	Not Available	Chart 2	Increase
Private capital investment at Lakeland Linder International Airport	Infrastructure 3, Economic Development 2	CY Annually	$5,000,000	$13,000,000	Not Available	Chart 3	Monitor Only
Grant dollars awarded by FAA/FDOT in economic development and expansion projects	Economic Development 3	CY Annually	$6,500,000	$0	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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Airport Properties Leasing						
Gross Revenues	1	Annually	$10,824 ,000	$10,795,000	$11,139,474	$11,094,000
Square Footage Leased (Aviation Tenants)	1	Annually	730,000	730,000	730,000	730,000
Square Footage Leased (Non-Aviation Tenants)	1	Annually	299,000	299,000	299,000	320,000
Square Footage Vacant (Airport)	1	Annually	21,000	21,000	21,000	0
Number of Aviation Leases-T Hangars	1	Annually	75	75	75	75
Number of Aviation Leases-Other	1	Annually	45	46	46	46
Number of Non-Aviation Leases	1	Annually	19	19	19	21
Airport Operations						
Air Traffic Itinerant Operations (takeoffs and landings annually)	2	Annually	78,076	79,000	80,907	83,000
Air Traffic Local Operations (takeoffs and landings annually)	2	Annually	63,101	64,000	59,342	67,000
Based Aircraft (Total)	2	Annually	309	312	302	331
Based Aircraft (Jet)	2	Annually	61	65	40	59
Aircraft Fuel Flowage (gallons delivered)	1	Annually	15,460,085	15,883,584	13,425,727	16,191,000
Dollar Amount of Grants Received	1	Annually	$9,164,327	$5,685,535	$5,194,288	$7,078,701

Figure 55: Lakeland Linder International Airport – Performance Measures

Airport – Changes, Accomplishments, and Efficiencies

CHANGES

Personnel

- The Airport added one (1) Accounting Clerk II, one (1) Operations Coordinator, and four (4) Building Maintenance Worker II's.

Service

- Starting June 13, 2024, the airport launched commercial passenger service for the first time in over a decade with Avelo Airlines. Initially serving New Haven, CT, with their Boeing 737-700s, the airline is expected to add additional destinations and frequencies.

ACCOMPLISHMENTS

- Successfully completed the Federalization of LAL to accommodate commercial air service.
- Installed new Automated Weather Observation System (AWOS) components and sensors which allows for remote viewing.
- Completed Terminal apron markings.
- Completed the Taxiway Alpha extension 1000 feet to the west.
- Completed the Amazon Ramp Expansion 20,000 square feet to the west.
- Purchase of a 2003 Oshkosh Striker 1500 ARFF truck.
- Purchase of a Class IV Oshkosh ARFF truck.
- Constructed two (2) hangars totaling approximately 10,000 square feet, which include internal office and restrooms.
- Constructed an additional parking lot at Gulf Coast Avionics.
- Renovated Airport's Terminal Building.
- Two (2) Operations Specialists obtained AAAE ACE-Operations designations and Part 107 UAS Certificates.
- One (1) Operations Specialist attended and completed the FDOT Pavement Assessment Training Course.
- One (1) Operations Coordinator obtained certification as an NRA Shotgun Firearm Instructor for the Airport's Wildlife Management Program.
- Three (3) Operations staff completed the Airport Security Coordinator (ASC) training and received their ASC certification.
- One (1) Operations Specialist completed the Genetec Security Training for Omnicast and Synergis.
- The Fiscal & Operations Manager obtained the AAAE ACE-Finance designation.
- Raised and donated $18,000 during Sun n Run 5k which benefited the Women in Aviation Lakeland Chapter, CFAA PLANES (CFAA Parent Group), Lakeland Linder International Airport's Aerospace Administration Scholarship, and the Lakeland Aeroclub, a flying club dedicated to high school flying enthusiasts.

Airport – Changes, Accomplishments, and Efficiencies

- The Airport was awarded FAA and FDOT grants in the amount of $1,084,601 for ancillary equipment for the ARFF truck, security enhancements and upgrades, AWOS upgrades, terminal parking and traffic enhancements, taxiway Alpha, and the Airport Layout Plan with Narrative.
- Hosted and coordinated the annual NIFA SAFECON event.

OPERATION EFFICIENCIES

- Began hosting quarterly meetings with the Air Traffic Control Tower (ATCT) to facilitate communication between ATCT and Airport tenants and users.
- Created and implemented Operational Procedures for the start of commercial air service, Avelo Airlines.
- Installed additional airfield lighting and signage to enhance pilot navigation during low-visibility conditions.
- Installed advanced surveillance systems, providing comprehensive coverage and improved incident response.
- Enhanced drainage systems to prevent flooding and maintain operational continuity during adverse weather conditions.
- Annual Part 139 training for Airport employees was updated in its entirety to include new changes in regulations.
- Schedule and conduct periodic inspections of the airfield inspection checklist in order to better facilitate the correction of deficiencies.
- Consolidated and added pertinent items to the Operations Log in the ProDIGIQ software system, which improves tracking of activities for Operations personnel (Amazon hold tracking, CBP Trash incineration, etc.)
- Consolidated all deferred work orders requiring major capital improvements into the ProDIGIQ software system, allowing for better accessibility and tracking of these items to be incorporated into future projects.
- Completed a comprehensive update of the Airport Certification Manual, Airport Emergency Plan, Wildlife Hazard Management Plan, and SMGCS Plan to maintain compliance.

FISCAL EFFICIENCIES

- Retrofitted airport facilities with energy-efficient LED lighting, achieving a 25% reduction in electricity use.
- Developed an in-house fueling inspector training, which resulted in savings of $1,500 per year.
- Airport operated within the parameters of the FY24 budget with no cost overruns.
- Enhanced landscaping with drought-resistant plants, reducing water and maintenance requirements.

Airport – Changes, Accomplishments, and Efficiencies

- Reduced maintenance response times by 30% through better resource allocation and process improvements.
- Converted underutilized spaces into revenue-generating assets, such as short-term office leases.
- Implemented a crack-sealing program for runways, taxiways, and aprons preventing further deterioration and costly repairs.
- Replaced an existing HVAC unit at the main terminal with a new Trane 20 Ton Dual Compressor condensing unit. Went from R-22 refrigerant which was more expensive to R410A refrigerant.
- Replaced an existing unit at 2945 Airside Center Drive with a new Carrier 10 Ton unit. Unit was installed by Airport Maintenance Mechanics.

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, and Boards, Committees, and Authorities and representing and promoting the interest of the City before State committees and elected representatives. The Office drafts and reviews all City Ordinances, Resolutions, deeds, easements, conveyances, and all other legal documents for city business.

City Attorney – Table of Organization

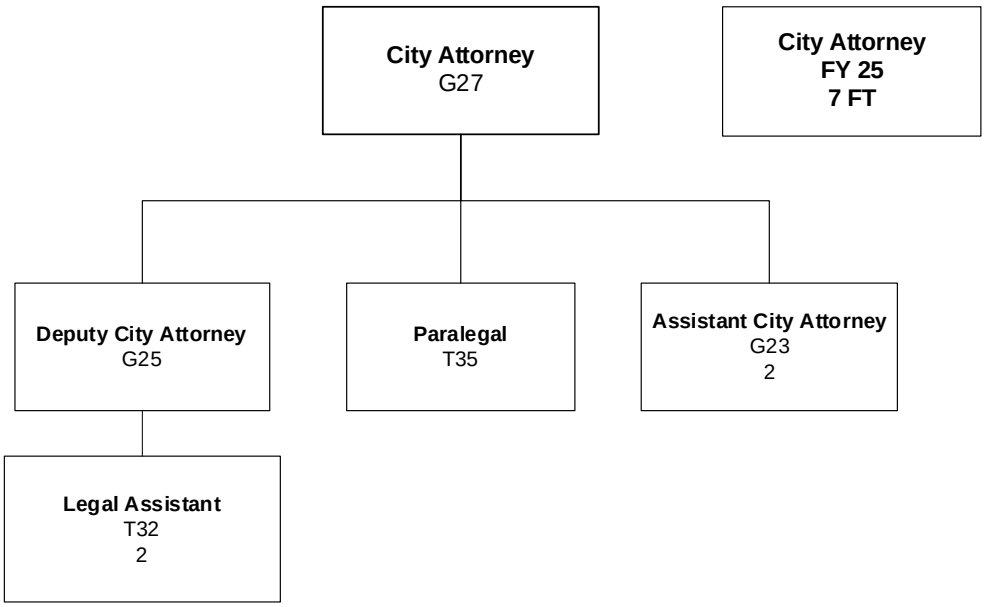

Figure 56: City Attorney Table of Organization

City Attorney– Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 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			
Fund	**FY23**	**FY24 Revised**	**FY24 Forecast**	**FY25 Approved**
General	$266,226	$731,435	$515,739	$648,121

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

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

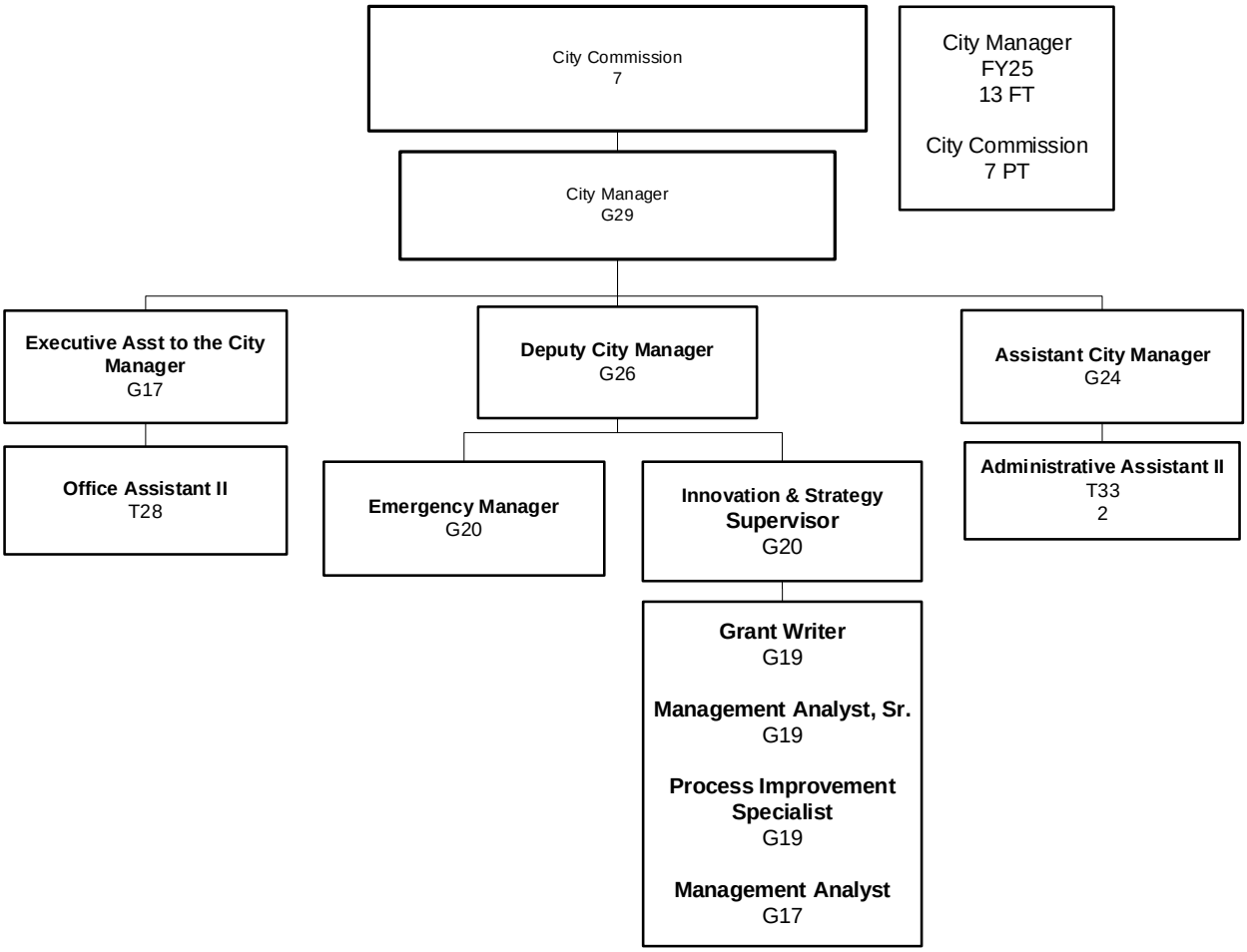

Figure 59: City Manager Table of Organization

City Commission and City Manager – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
City Manager	1	1	1	G29	$204,840.84 -$348,229.64
Deputy City Manager	1	1	1	G26	$148,387.77 -$237,420.23
Assistant City Manager	1	1	1	G24	$117,244.20 -$187,590.94
Emergency Manager	1	1	1	G20	$79,622.55 -$119,433.83
Innovation & Strategy Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Grant Writer	1	1	1	G19	$72,384.33 -$108,576.50
Management Analyst, Sr.	1	1	1	G19	$72,384.33 -$108,576.50
Process Improvement Specialist	1	1	1	G19	$72,384.33 -$108,576.50
Executive Assistant to the City Manager	1	1	1	G17	$59,820.91 -$89,731.36
Management Analyst	1	1	1	G17	$59,820.91 -$89,731.36
Administrative Assistant II	1	1	1	T33	$55,703.48 -$81,833.29
Administrative Assistant II	1	1	1	T33	$55,703.48 -$81,833.29
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
TOTAL FULL TIME EMPLOYEES	13	13	13		
Mayor	1	1	1	*	$50,181.82
City Commissioner	6	6	6	*	$33,454.55
TOTAL PART TIME EMPLOYEES	7	7	7		

Figure 60: City Manager Positions

City Commission and City Manager – Budget Summary

City Commission Expenses

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$134,799	$191,027	$162,819	$215,852

Figure 61: City Commission Budget Summary Expenses

City Manager Expenses

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$246,923	$2,510,432	$2,394,236	$963,505

Figure 62: City Manager's Office Budget Summary 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Percentage of surveyed respondents indicating "Satisfied" or "Very Satisfied" with access to information about city services[1]	Culture 1, 2	FY Annually	Data Not Available	61% Baseline Year	62%	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	Data Not Available	60% Baseline Year	59%	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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Government Finance Officers Association (GFOA) Award	1	Annually	Awarded	Awarded	Awarded with Special Recognition for Performance Measures	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 Communications Department oversees the City's public relations, marketing, and advertising related functions, as well as the distribution of public information, internal and external communications, media relations, crisis management, digital media, video/television production, branding, design, public record processing and audio/visual support. The Department creates and distributes news releases, produces print materials, manages the City's government access television station, oversees the City's web and social media sites and participates in special event planning. Working directly with the City Commission, City Manager's Office and City Departments, the Communications staff delivers timely and accurate information about services, projects, and initiatives to keep Residents, businesses, and visitors informed through open and transparent communications.

The Department develops and produces government access television programming on Lakeland Government Network (LGN), broadcasting throughout the County on Frontier Communications Channel 43, Spectrum channel 643, and streaming on the web at www.Lakelandgov.net. Live broadcasts include City Commission, Utility Committee, Planning and Zoning, Code Enforcement Board, Zoning Board of Adjustments and other specially called meetings. Meetings and City of Lakeland videos can also be viewed on-demand at www.Lakelandgov.net. Communications creates and distributes marketing materials used to support the City of Lakeland's initiatives and on-going public education efforts, including digital media content designed for web and social media consumption. Digital media is distributed through www.Lakelandgov.net, the City's intranet and the City's social media channels @lakelandgov. The Department also acts as the central hub and oversees public record requests manages through the GOVQA portal.

Communications – Table of Organization

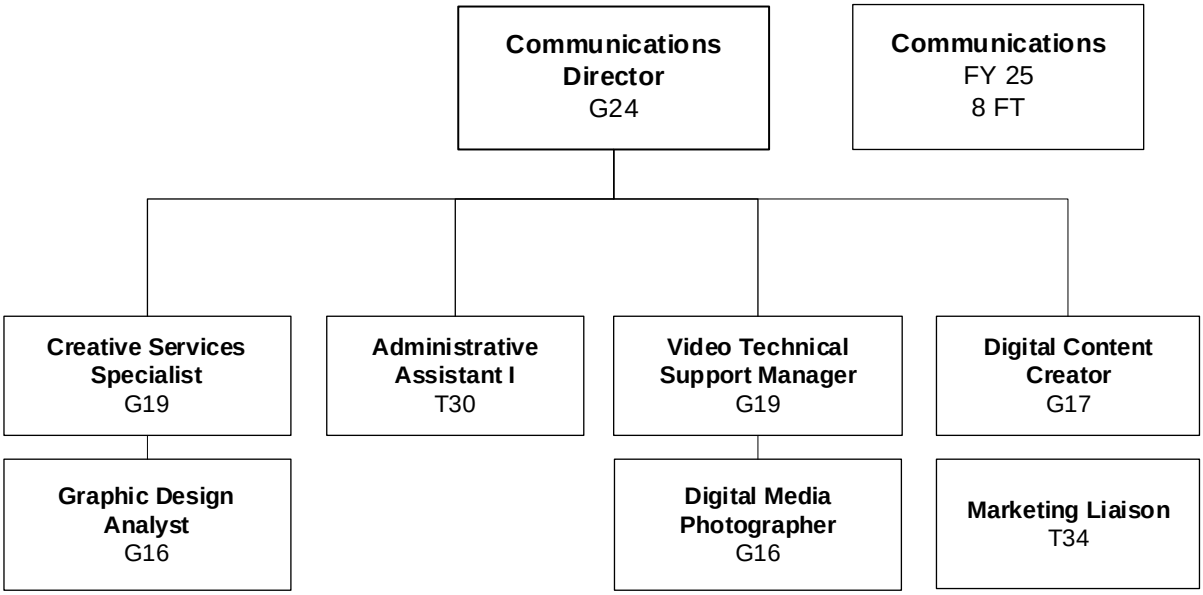

Figure 65: Communications Table of Organization

Communications – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Communications Director	1	1	1	G24	$117,244.20 -$187,590.94
Creative Services Specialist	1	1	1	G19	$72,384.33 -$108,576.50
Video Technical Support Manager	1	1	1	G19	$72,384.33 -$108,576.50
Digital Content Creator	1	1	1	G17	$59,820.91 -$89,731.36
Marketing Liaison	0	0	1	T34	$58,488.55 -$85,924.33
Digital Media Photographer	1	1	1	G16	$54,382.74 -$81,574.64
Graphic Design Analyst	1	1	1	G16	$54,382.74 -$81,574.64
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
TOTAL FULL TIME EMPLOYEES	7	7	8		
TOTAL FULL TIME	7	7	8		

Figure 66: Communications Positions

Communications – Budget Summary

Budget Summary

Expenses

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$656,948	$783,495	$735,977	$667,260

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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Percent of change in unique page views to Lakelandgov.net	Culture 1	FY Annually	↑ 7.55%	↑ 69.76%	↑ 47.13%	Chart 7	Increase
Citywide social media fans/followers	Culture 1	FY Annually	Facebook: ↑ 7.96% Instagram: ↑ 10.28% Twitter: ↑ 7.24% Next Door: ↑ 41.57%	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%	Chart 8	Increase
Citywide social media engagement	Culture 1	FY Annually	Facebook: ↑ 48.97% Instagram: ↑ 15.67% Twitter: ↑ 1.83%	Facebook: ↑ 18.55% Instagram: ↑ 12.33% X: ↓ - 32.09%	Facebook: ↑ 5.67% Instagram: ↑ 6.32% X: ↓ - 100%	Chart 9	Increase
Citywide social media impressions[1]	Culture 1	FY Annually	Facebook: ↑ 11.36% Instagram: ↑ 5.05% Twitter: ↑ 5.96% Next Door: No change	Facebook: ↑ 13.95% Instagram: ↑ 23.07% Twitter: ↓ - 96.87% Next Door: No change	Facebook: ↓ - 12.85% Instagram: ↑ 4.06% X: ↓ - 76.75% 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Live Meetings	1	Annually	147	141	152	160

Figure 69: Communications Performance Measures

Communications – Changes, Accomplishments, and Efficiencies

CHANGES

- The Communications Department requested an additional employee for the FY25 budget year.
- Service addition or reduction
  - The Communications Department added Lakeland Linder Intl. Airport to social media, marketing and advertising workload. This includes a complete brand redesign, social media strategy and marketing oversight.
  - The Communications Department assisted RP Funding Center with their social media, event marketing and website development for several months while they looked to hire marketing staff.

ACCOMPLISHMENTS

- Recognitions
  - Recognized for the success of Lakeland International Airport rebranding.
- Major projects completed
  - New broadcast control system and city hall A/V infrastructure upgrade completed.
  - Performed first remote broadcast using the City Hall A/V control room to record and control cameras at RP Funding Center
  - Airport Rebrand

Communications – Changes, Accomplishments, and Efficiencies

- Coleman Bush Building History Project - Museum quality
- information panels and interactive experience for Black History Month
- First Interactive Touchscreen Design Through Bright Sign
- Implemented standardized print forms (less impressive, but helpful)
- Redesigned the City of Lakeland's internal communications portal, INSITE.
- Collaborated with the Library to ensure website compatibility with WCAG accessibility standards, avoiding penalties from the Department of Justice.

OPERATION EFFICIENCIES

- New or updated software
  - Using the power of API (Application Program Interfaces) to leverage the capabilities of multiple technology solutions to work together for automation of video categorizing and upload to our site.
  - Also using API technology to create a custom workflow that the design staff now uses to manage all design requests.
  - Using the power of AI to categorize videos in preparation to launch a new video site at media.lakelandgov.net
  - Implemented Click-up software for workflow management and operational efficiencies
  - Developed Work Order request form
  - Piloting use of Canva for an enterprise solution to assist the organization with creative projects
  - Implemented User-Way tool on www.lakelandgov.net to improve accessibility for customers with disabilities.

- Created or updated policies
  - Guided communications team in adopting vertical short-form video to communicate with digital audience using mobile device more efficiently.
  - Created social media strategy for Lakeland Intl. Airport
  - Established efficiency bridge of communication with department liaisons to better convey brand's voice and shared best practices to effectively communicate with the community.

Communications – Changes, Accomplishments, and Efficiencies

FISCAL EFFICIENCIES

- The Communications Department saves over $50,000 each year by completing and distributing the City's monthly newsletter digitally instead of through print. In the past four years, this equates to $200,000 in savings.
- The Communications Department secures $20,000 in sponsorship each year to help offset the expenditures for Red, White & Kaboom. This equates to saving the City over $400,000 in sponsorship over the past 20 years for the Independence Day Celebration.

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.
- 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: focuses on assisting 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

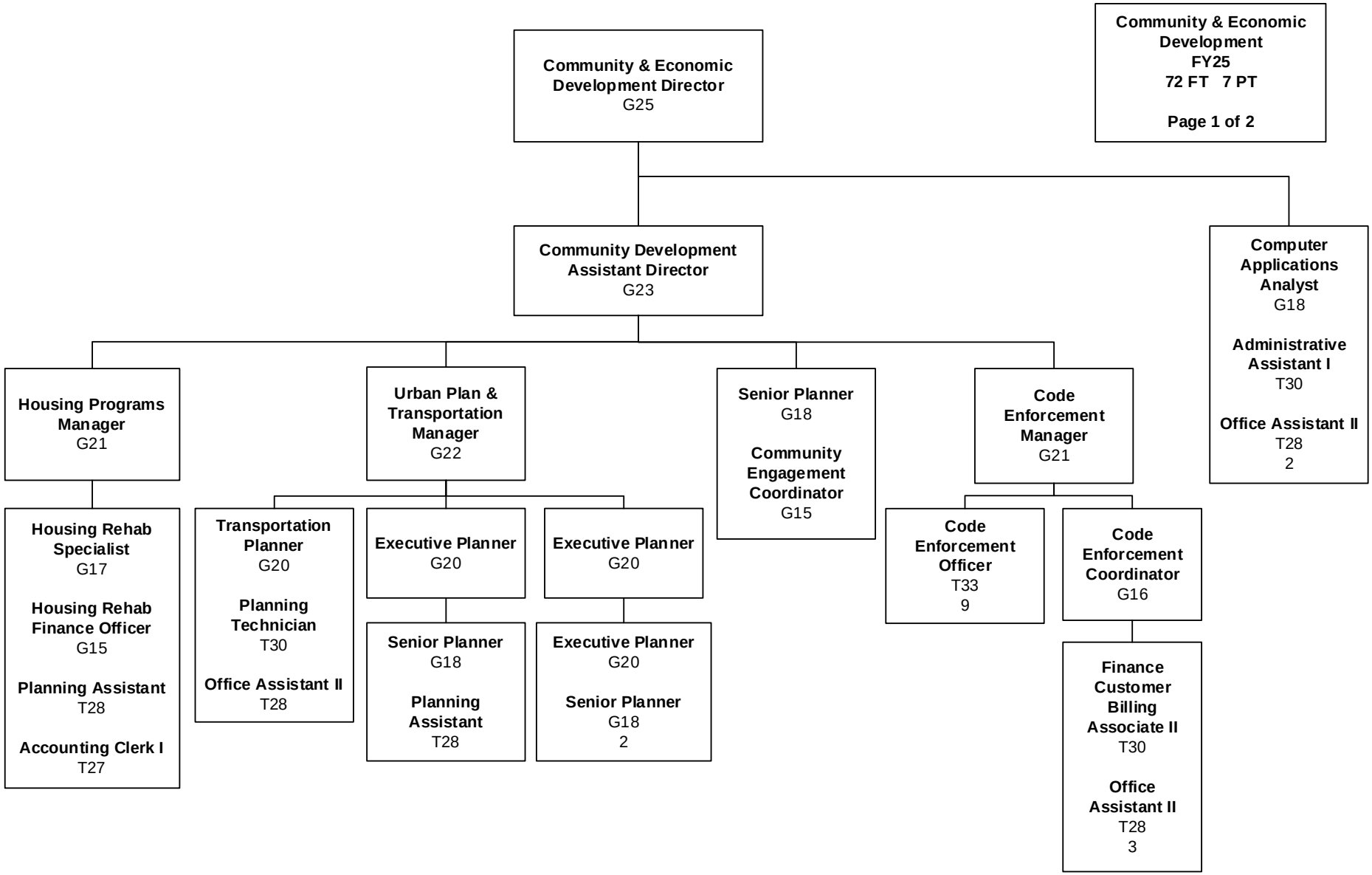

Figure 70: Community and Economic Development Table of Organization – Part 1

Community and Economic Development – Table of Organization

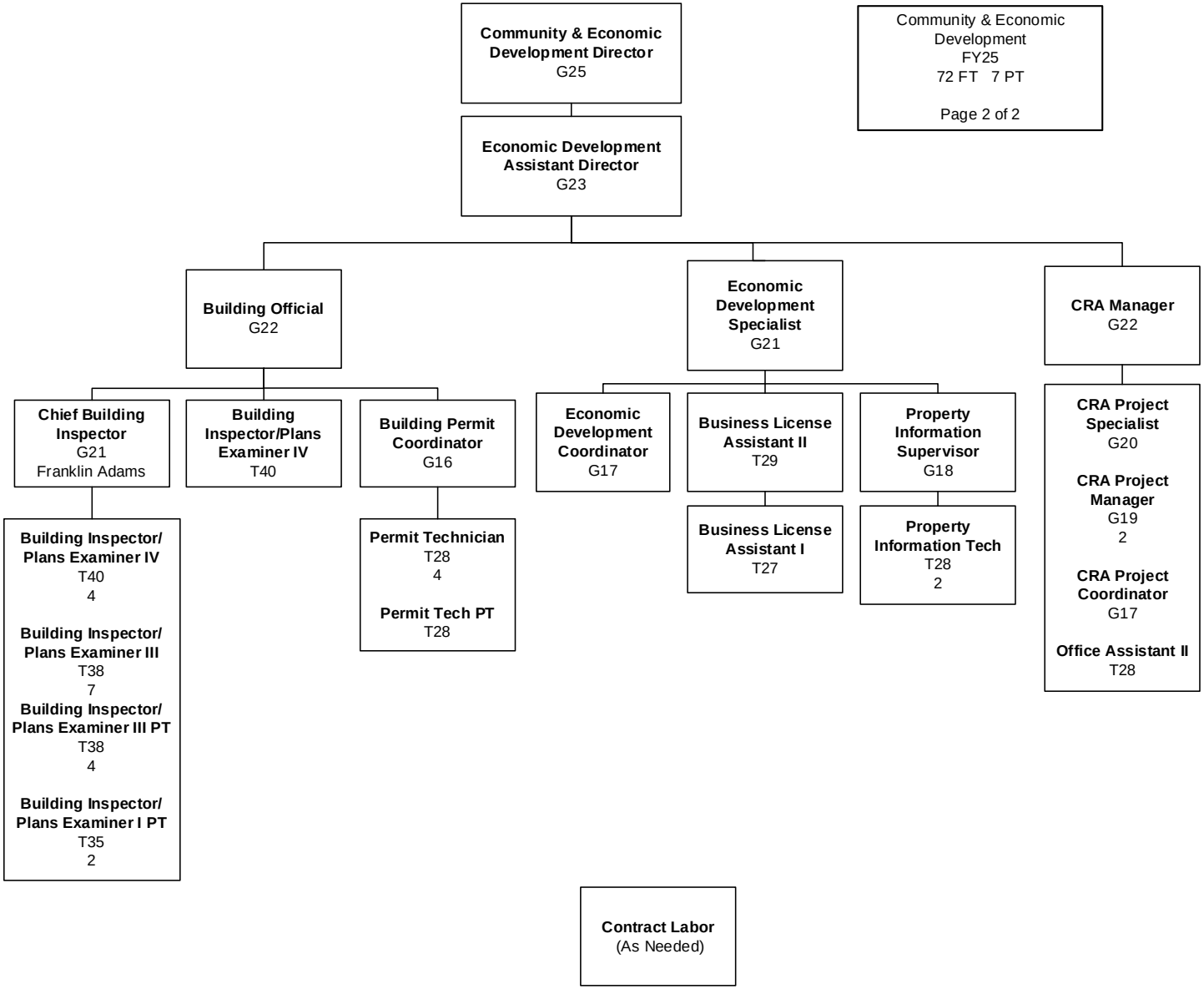

Figure 71: Community and Economic Development Table of Organization – Part 2

Community and Economic Development – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Community & Econ Dev Director	1	1	1	G25	$131,900.13 -$211,040.20
Community Development Asst Director	1	1	1	G23	$104,217.31 -$166,747.27
Economic Development Asst Director	1	1	1	G23	$104,217.31 -$166,747.27
Building Official	1	1	1	G22	$96,342.47 -$144,514.23
CRA Manager	1	1	1	G22	$96,342.47 -$144,514.23
Urban Plan & Transportation Manager	1	1	1	G22	$96,342.47 -$144,514.23
Chief Building Inspector	1	1	1	G21	$87,583.96 -$131,376.47
Code Enforcement Manager	1	1	1	G21	$87,583.96 -$131,376.47
Economic Development Specialist	1	1	1	G21	$87,583.96 -$131,376.47
Housing Programs Manager	1	1	1	G21	$87,583.96 -$131,376.47
CRA Project Specialist	1	1	1	G20	$79,622.55 -$119,433.83
Executive Planner	3	3	3	G20	$79,622.55 -$119,433.83
Transportation Planner	1	1	1	G20	$79,622.55 -$119,433.83
Building Inspector/Plans Examiner IV	5	5	5	T40	$78,380.99 -$115,145.37
CRA Project Manager	2	2	2	G19	$72,384.33 -$108,576.50
Building Inspector/Plans Examiner III	7	7	7	T38	$71,094.21 -$104,444.29
Computer Application Analyst	1	1	1	G18	$65,803.84 -$98,706.29
Property Information Supervisor	1	1	1	G18	$65,803.84 -$98,706.29
Sr. Planner	4	4	4	G18	$65,803.84 -$98,706.29
CRA Project Coordinator	1	1	1	G17	$59,820.91 -$89,731.36
Economic Development Coordinator	1	1	1	G17	$59,820.91 -$89,731.36
Housing Rehabilitation Specialist	1	1	1	G17	$59,820.91 -$89,731.36
Code Enforcement Officer	9	9	9	T33	$55,703.48 -$81,833.29
Building Permit Coordinator	1	1	1	G16	$54,382.74 -$81,574.64
Code Enforcement Coordinator	1	1	1	G16	$54,382.74 -$81,574.64
Community Engagement Coordinator	1	1	1	G15	$49,438.66 -$74,157.99
Housing Rehabilitation Finance Officer	1	1	1	G15	$49,438.66 -$74,157.99
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
Finance Customer Billing Associate II	1	1	1	T30	$48,120.03 -$70,690.91
Planning Technician	1	1	1	T30	$48,120.03 -$70,690.91
Business License Assistant II	1	1	1	T29	$45,826.94 -$67,323.07
Office Assistant II	7	7	7	T28	$43,645.76 -$64,116.75
Permit Technician	4	4	4	T28	$43,645.76 -$64,116.75
Planning Assistant	1	1	1	T28	$43,645.76 -$64,116.75
Property Information Tech	2	2	2	T28	$43,645.76 -$64,116.75
Planning Assistant	1	1	1	T28	$43,645.76 -$64,116.75
Business License Assistant I	1	1	1	T27	$41,566.99 -$61,064.58
Accounting Clerk I	1	1	1	T27	$41,566.99 -$61,064.58
TOTAL FULL TIME EMPLOYEES	72	72	72		

Figure 72: Community and Economic Development Positions – Part 1

Community and Economic Development – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Building Inspector/Plans Examiner III	4	4	4	T38	$71,094.21 -$104,444.29
Building Inspector/Plans Examiner I	2	2	1	T35	$61,415.09 -$90,219.12
Building Inspector/Plans Examiner I	1	1	1	T35	$61,415.09 -$90,219.12
Permit Technician	1	1	1	T28	$43,645.76 -$64,116.75
TOTAL PART TIME EMPLOYEES	8	8	7		
TOTAL FULL TIME EMPLOYEES	**72**	**72**	**72**		
TOTAL PART TIME EMPLOYEES	**8**	**8**	**7**		

Figure 73: Community and Economic Development Positions – Part 2

Community and Economic Development – Budget Summary

Expenses

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$3,957,505	$7,007,844	$6,814,937	$5,108,392
Affordable Housing	$2,255,842	$9,409,632	$9,408,633	$1,259,180
Lakeland CRA	$5,107,571	$28,979,329	$28,817,877	$12,129,527
Building Inspection	$3,947,036	$3,800,566	$3,550,165	$4,046,760

Figure 74: Community and Economic Development Budget Summary – Expenses

Revenues

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
Affordable Housing	$2,255,842	$9,409,632	$9,408,633	$1,259,180
Lakeland CRA	$5,107,571	$28,979,329	$28,817,877	$12,129,527
Building Inspection	$3,947,036	$3,800,566	$3,550,165	$4,046,760

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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Zoning applications approved within 45 days	Economic Development 1	FY Quarterly	Q4 = 66.67% (82.29% Average)	Q4 = 87.5% (75.11% Average)	Q4 = 61.9% (47.28% Average)	Chart 11	95%
Residential permit reviews completed within 7 calendar days	Culture 4	FY Quarterly	Q4 = 84.33% (87.18% Average)	Q4 = 87.46% (86.91% Average)	Q4 = 91.22 (88.93% Average)	Chart 12	90%
Civil engineered site plans approved within 2 submittals	Economic Development 1, Culture 4	FY Quarterly	Q4 = 33.33% (46.20% Average)	Q4 = 40.00% (37.21% Average)	Q4 = 66.67% (39.32% Average)	Chart 13	95%
Commercial building plans approved within 2 submittals	Economic Development 1, Culture 4	FY Quarterly	Q4 = 65.14% (59.53% Average)	Q4 = 83.26% (76.46% Average)	Q4 = 78.85% (74.07% Average)	Chart 14	80%
Building permit applications approved within 30 days	Economic Development 1, Culture 4	FY Quarterly	Q4 = 87.14% (87.62% Average)	Q4 = 87.79% (90.16% Average)	Q4 = 81.95% (84.34% Average)	Chart 15	100%
Commercial permit reviews completed within 7 calendar days	Economic Development 1, Culture 4	FY Quarterly	Q4 = 68.53% (77.44% Average)	Q4 = 89.58% (82.93% Average)	Q4 = 74.05% (74.16% Average)	Chart 16	90%
Per Capita Income in Lakeland/MSA (Polk County) as a percent of Florida	Economic Development 1	CY Annually	71.4%	70.1	67.8%	Chart 17	Monitor Only
Lakeland business tax renewals	Economic Development 1	FY Annually	94.10%	88.22%	74.34%	Chart 18	90%
Number of new businesses in Lakeland	Economic Development 1	FY Annually	618	626	540	Chart 19	750
Building Inspection Customer Experience[1]	Economic Development 1, Culture 4	FY Quarterly	Q4 = 93.2% (90.89% Average)	Q4 = 96.00% (93.54% Average)	Q4 = 100% (90.58% Average)	Chart 20	90%
Code Enforcement cases brought into compliance	Culture 4	FY Annually	86.75%	87.13%	89.02%	Chart 21	Increase
Code Enforcement cases resolved within 60 days	Culture 4	FY Annually	68.51%	69.20%	71.65%	Chart 22	Increase
Home Purchase – Number of units and clients assisted	Culture 4	CY Annually	Units 8 Clients 20	Units 7 Clients 10	Units 13 Clients 36	Chart 23	Increase
Rehabilitation – Number of units and clients assisted	Culture 4	CY Annually	Units 13 Clients 26	Units 13 Clients 34	Units 13 Clients 23	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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Affordable Housing Programs						
Private Investment Generated for Each Dollar of Home Purchase Assistance Awarded	7, 9	Annually	$10.84	$6.08	$5.44	$5.44
Local Business Taxes						
Number of Business Tax Receipts Issued	6	Annually	5,882	6,031	6,266	6,400
Total Business Tax Receipt Revenue	6	Annually	$1,762,231	$1,800,896	$1,729,402	$1,800,000

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

Community and Economic Development – Performance Management

Performance Measure	Department Objectives Link	Frequency	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Building Inspection and Permitting						
Average Days for Commercial Building Permit Approval	2, 5	Annually	4.67	4.93	5	4.5
Percent of Commercial Building Plans resubmitted more than once	2, 5	Annually	68.42%	50.30%	44.00%	48%
Average Days for Residential Building Permit Approval	2, 5	Annually	2.76	3.4	6	4
Percent of Residential Building Plans resubmitted more than once	2, 5	Annually	46%	47.52%	50.00%	40%
Number and Value of Commercial Building Permits issued	2	Annually	1954 $327,473,164	1410 $242,610,092	1244 $55,055,419	1410 $242,610,092
Number and Value of Residential Building Permits issued	2	Annually	7814 $204,050,933	6737 $271,487,790	5921 $191,856,018	6700 $271,500,000
Code Enforcement						
Average Calendar Days from Complaint to First Inspection/Site Visit	3, 4	Quarterly	0.6	0.6	0.012	0.5
Median Calendar Days to Achieve Compliance	3, 4	Quarterly	23	18	13	23
Percent of Cases Brought into Compliance After More than 6 Months	3, 4	Quarterly	5.23%	4.32%	3.30%	5.00%
CRA Districts: Downtown						
Percent Increase/Decrease in Downtown CRA Taxable Property Value	9	Annually	38%	18%	2%	5%
Value of Building Permits Issued Within Downtown CRA	9	Annually	$6,984,938	$73,152,258	$18,989104	$10,000,000
Amount of Economic Development Incentives Awarded	9	Annually	$810,631	$703,000	$1,049,687	$1,000,000
Private Investment Generated for Each Dollar of Downtown CRA Matching Grant Awarded	9	Annually	$4.07	$6.88	$4.87	$2.00
CRA Districts: Midtown						
Percent Increase/Decrease in Mid-town CRA Taxable Property Value	9	Annually	16%	10%	3%	5%
Value of Building Permits Issued Within Midtown CRA	9	Annually	$62,414,523	$63,957,410	$67,130,912	$25,000,000
Amount of Midtown CRA Investment in Public Enhancements	9	Annually	$1,298,126	$815,312	$902,251	$750,000
Amount of Economic Development Incentives Awarded	9	Annually	$1,009,398	$841,665	$706,627	$500,000
Private Investment Generated for Each Dollar of Midtown CRA Matching Grant Awarded	9	Annually	$2.86	$3.56	$8.62	$2.00
CRA Districts: Dixieland						
Percent Increase/Decrease in Dixieland CRA Taxable Property Value	9	Annually	10%	6%	1%	3%
Value of Building Permits Issued Within Dixieland CRA	9	Annually	$556,920	$643,484	$1,267,544	$200,000
Private Investment Generated for Each Dollar of Dixieland CRA Matching Grant Awarded	9	Annually	$2.81	$1.66	$2.14	$2.00
Amount of Economic Development Incentives Awarded	9	Annually	$255,914	$123,391	$248,089	$100,000

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

Community and Economic Development – Performance Management

Performance Measure	Department Objectives Link	Frequency	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Development Review						
Number of Site Plans Reviewed	2	Annually	55	54	52	45
Average Number of Days for Site Plan Approval	2	Annually	132	169	167	165
Total Residential Units Permitted	2	Annually	858	1,116	502	475
Total Square Feet Permitted: Industrial	2	Annually	728,892	270,370	29,000	325,000
Total Square Feet Permitted: Office	2	Annually	4,210	14,618	36,522	30,000
Total Square Feet Permitted: Retail	2	Annually	10,080	15,666	18,982	30,000
Total Square Feet Permitted: Institutional	2	Annually	141,356	130,618	626,039	250,000
Percent of Permits that Required a Variance	2	Annually	0.39%	0.32%	0.38%	0.30%
Number of Subdivision Plats/Parcels Reviewed	2	Annually	14	4	13	10
Number of Historic Preservation Reviews Completed	2	Annually	145	236	244	250
Number of Site Plans reviewed by both the DRT & SRT	2	Annually	140	170	113	150
Percent of Reviews Completed: Administrative/Historic Preservation Board	2	Annually	83% / 17%	83.68% / 16.32%	86.1% / 13.9%	90% / 10%
Average Days for Review: Administrative/Historic Preservation Board	2	Annually	1.05 / 24.45	1.67 / 28.69	3.46 / 38.12	2 / 30
Economic Development						
Private Investment Generated for Each Public Incentive Dollar Awarded	8	Annually	$220	$100	$202	$150
Number of Incentivized Jobs Created	8	Annually	1,050	300	125	250
Public Investment per Job Created	8	Annually	$650	$2,821	$4,000	$1,500
Number of High Skill/High Wage Jobs Created	8	Annually	845	140	100	250
Public Investment per High Skill/High Wage Job Created	8	Annually	$807	$2,641	$284	$150
Neighborhood Programs						
Number of Registered Neighborhood Associations	3	Annually	31	30	27	27
Number of Citizens in Attendance at Registered Neighborhood Association Meetings	3	Annually	800	500	300	600
Value of Volunteer Service and In-Kind	3	Annually	15 grants, 4 Neighborhood Preservation Projects, and 2 community sponsorships	14 grants, 4 Neighborhood Preservation Projects, and 3 community sponsorships	10 grants and 3 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Planning Services						
Percent Increase in City Limits Through Annexation	1	Annually	0.0174	0.016	0.0179	0.02
Number of Future Land Use Map Amendments	1	Annually	8	3	5	5
Increase in Miles of Bike Lanes and Sidewalks/Number of Transit Facilities	1	Annually	6.56 miles; 2 transit stop improvements	5.05 miles of sidewalk; 2.4 miles of bike lanes	3.925 miles of sidewalk; 3.1 miles of bicycle lanes	4 miles of sidewalk
Number of Multi-Modal Facilities Approved on Private Development Sites	1	Annually	32 site plans/ 16 zoning conditions/ 1 subdivision	40 site plans/ 20 zoning conditions/ 3 subdivisions	32 site plans, 21 zoning conditions, 4 subdivisions	30 site plans, 15 zoning conditions, 4 subdivision
Grant Funding Awarded for Road, Trail and Other Transportation Improvements	1	Annually	$4,080,641	$1,675,998	$1,935,000	$3.8 million
Number of Rezoning Applications, including Planned Unit Developments	1	Annually	97	101	110	90
Number of Conditional Use Applications	1	Annually	10	27	21	20
Average Number of Calendar Days for Approval of Conditional Use	1	Annually	94.57	105	97.6	90

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

Community and Economic Development – Changes, Accomplishments, and Efficiencies

CHANGES

Community Development (Planning, Neighborhood Outreach, Historic Preservation, Housing, Code Enforcement)

- Onboarded the Lake Miriam Neighborhood Association bringing the total number of active registered neighborhood associations to 27.
- Changed Emergency Rehab program to include roof repairs and a/c repairs based on extreme temperatures.

Economic Development (Building Inspection, Business Tax, Real Estate & Property Information, CRA, Economic Development)

- Developed and launched the Business Resource Team.
- With the implementation of iMS, applicants seeking a City Business Tax Receipt are now able to apply for their Receipt online.
- Business Tax Office is coordinating with the Black Business Investment Corp. (BBIC) and Prospera Florida to provide services to minority entrepreneurs.

Community and Economic Development – Changes, Accomplishments, and Efficiencies

ACCOMPLISHMENTS

Community Development (Planning, Neighborhood Outreach, Historic Preservation, Housing, Code Enforcement)

- Awarded $50,000 Florida Division of Historical Resources grant for Phase 2 of the Lakeland Historic Districts Resurvey Project to include the Dixieland and Munn Park historic districts.
- Conducted the 15th Biennial Historic Home Workshop.
- Developed and co-presented the Research Your House History Workshop in coordination with LuAnn Mims.
- Maintained Certified Local Government status with the Florida Division of Historical Resources and National Park Service.
- Renewed Local Government Comprehensive Planning Agreement with the Florida Department of Commerce.
- Planning staff presented at the Annual Conference of the American Planning Association – Florida Chapter on the topic of visioning and the public process for roadway corridor enhancements.
- During fiscal year 2024, closed the Coronavirus Aid for Residential Expenses (CARE) program which disbursed $930,514.41 in mortgage, rent, and utility payments for 573 income-eligible persons.
- Increased down payment assistance available to low- and moderate-income households to 20% of sales price up to $50,000 and increased closing cost to $8,000.

Economic Development (Building Inspection, Business Tax, Real Estate & Property Information, CRA, Economic Development)

- Office of Real Estate and Property Information facilitated the sale of one City-owned property for $4,914 and processed five Easement Vacation requests.
- Currently managing nine separate Right-of-Way Vacation requests and collected $6,438 in fees.
- Assigned 3,363 new addresses for residential/commercial subdivisions.
- Verified 2,609 new Location Addresses for Lakeland Electric.
- Reported updated address records to Florida Department of Revenue. Revenue collected from communications sales tax supports LPD and LFD. The Distribution Amount for LPD was $1,353,269.32 and the Distribution Amount for LFD was $1,221,399.62.
- The Business Tax Office issued 616 new Business Tax Receipts since October 1, 2023.
- Fiscal Year 2024 to-date, the Business Tax Office has collected $1,838,607.40 in Business Tax Receipts.
- In total, Lakeland has 6,053 active Business Tax Receipts for businesses employing a total of 60,117 employees.
- Since October 1, 2023, the Department facilitated 65 conceptual projects which have been reviewed by the City's multi-departmental Development Review Team (DRT).
- In addition to managing and facilitating development projects from concept to Certificate of Occupancy (CO), the Economic Development Coordinator reviewed and approved 48 Alcoholic Beverage Licenses, and five Site Alteration Permits.

Community and Economic Development – Changes, Accomplishments, and Efficiencies

- From October 1, 2023, through May 31, 2024, the Building Inspection Division issued 4,704 permits for construction valued at $590.5 million. For the same period in the prior fiscal year, this represents a decrease of 23% in permits issued with an increase of 53% in value.
- Of those 4,704 permits, 2,598 or 58.85% were approved on the same day as they were applied for, 1281 or 24.40% were approved in 1-10 days, 671 or 11.94% were approved in 11-60 days and 158 or 4.82% took more than 60 days to approve.
- Building Inspectors within the Division have completed 31,218 inspections since October 1, 2023. 99% of these inspections were completed on the same day they were requested by the customer.
- Completed and submitted a $75,000 technical assistance grant to Florida Commerce in support of a strategic economic development plan for Memorial Boulevard.
- Identified, negotiated, garnered City Commission approval of a contract and subsequently closed on a 2.3-acre property as the site for the Lakeland Fire Department's new Station #8.
- Managed Economic Development Incentive Programs, including Impact Fee Mitigation (EDIFM), Qualified Target Industry (QTI) and Polk County Bonus Incentive (PCBI).
- Produced update of annual Demographic Atlas and Environmental Scan for city budget.
- Coordinated numerous new industrial, commercial, institutional, and multi-family development projects including Lakeland Central Park, Amazon Air, Keymark, Prospect Lake Wire, Orlando Health, Airpark Commerce Center, Parkway Preserve and Florida Southern College. Together these projects will create jobs, add new industrial square footage and expand Lakeland's multi-family unit count at an anticipated capital investment that exceeds $100 million.
- The Lakeland Community Redevelopment Agency (CRA) generated tax increment revenue exceeding $10.6 million over its three districts in 2023.
- Provided $891,836 in Tax Increment Rebates to nine catalyst developments contributing to downtown redevelopment.
- Three additional developments have been awarded the rebate program that will yield 384 new multi-family residential units in the district.
- The CRA Team initiated over 87 projects and programs including commercial property improvement matching incentives, public enhancements, and community improvement projects.

OPERATION EFFICIENCIES

Community Development (Planning, Neighborhood Outreach, Historic Preservation, Housing, Code Enforcement)

- Launched iMS as the new permitting, planning, code enforcement, and business license portal.
- Renewed ProjectDox/ePlan as Software as a Service (SaaS).
- Developed and adopted a new Standard Operational Procedure to clarify roles and configure iMS in the enforcement of building related violations by Code Enforcement and the Building Division.
- Participating in an updated program for Damage Assessment Training to coincide with Polk County's EOC and FEMA assessment requirements for Individual Assistance and the use of DA survey via smart device or computer.
- 5,131 cases opened for code violations and investigated 578 citizen complaints, with an improved average initial response of 0.17 calendar days.

Community and Economic Development – Changes, Accomplishments, and Efficiencies

Economic Development (Building Inspection, Business Tax, Real Estate & Property Information, CRA, Economic Development)

- Express Permitting: Since October 1, 2023, 3,126 express permits were issued in an average of 18.41 minutes, with 96% processed in 30 minutes or less.
- ePlan: ProjectDox or ePlan electronic plans review software remains the exclusive method for plans submission and review. Since October 1, 2023, 99.9% of plans for new construction were submitted and reviewed electronically through ePlan, up slightly from 99.8% over the same period last year.
- The CRA team implemented process improvements in project management, by assignment of project leads and backups to ensure continuity and consistency of information shared between internal and external stakeholders.
- The CRA also developed a Real Estate policy for property management, acquisitions and dispositions of all CRA-held assets. In addition to this, the CRA Incentive Administration Policy includes revisions and updates to its current incentive programs that improve transparency and accountability for awards, grant disbursements, and delegation of authority consistent with City policies.
- CRA Incentives are now received, processed and tracked with the new iMS software. This platform will be utilized for tracking project data, reporting and internal reviews of CRA projects. The CRA team is also part of the Concept Plan Review process as the Development Review Team (DRT) contributes comments and findings on projects.
- Along with the newly formed Business Resource Team and Planning staff, the CRA will serve as concierge to support businesses seeking to locate their new business or expand in Lakeland and assist in navigating those searching for the right location to fit their business model.

FISCAL EFFICIENCIES

Community Development (Planning, Neighborhood Outreach, Historic Preservation, Housing, Code Enforcement)

- Awarded second round of lots through the land bank program allowing for removal of the lots from the Code Enforcement lot maintenance list.
- Configured Neighborly software to include intake, processing, and scoring of land bank applications eliminating paper waste and shortening the review time.

Economic Development (Building Inspection, Business Tax, Real Estate & Property Information, CRA, Economic Development)

- The CRA's mission is to reinvest tax increment financing directly into its redevelopment districts. The funds not directly expended in the fiscal year must be carried to the following fiscal year either as a direct project expense or as unappropriated surplus. The method to fund large projects over multiple years eliminates the need for internal loans and accomplishes the CRA requirements to dedicate tax increment financing for its intended mission. Several projects will have future year allocations, as noted in the Capital Improvement Plan.

Electric

Lakeland Electric (LE) serves 142,000 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

GM / Administration

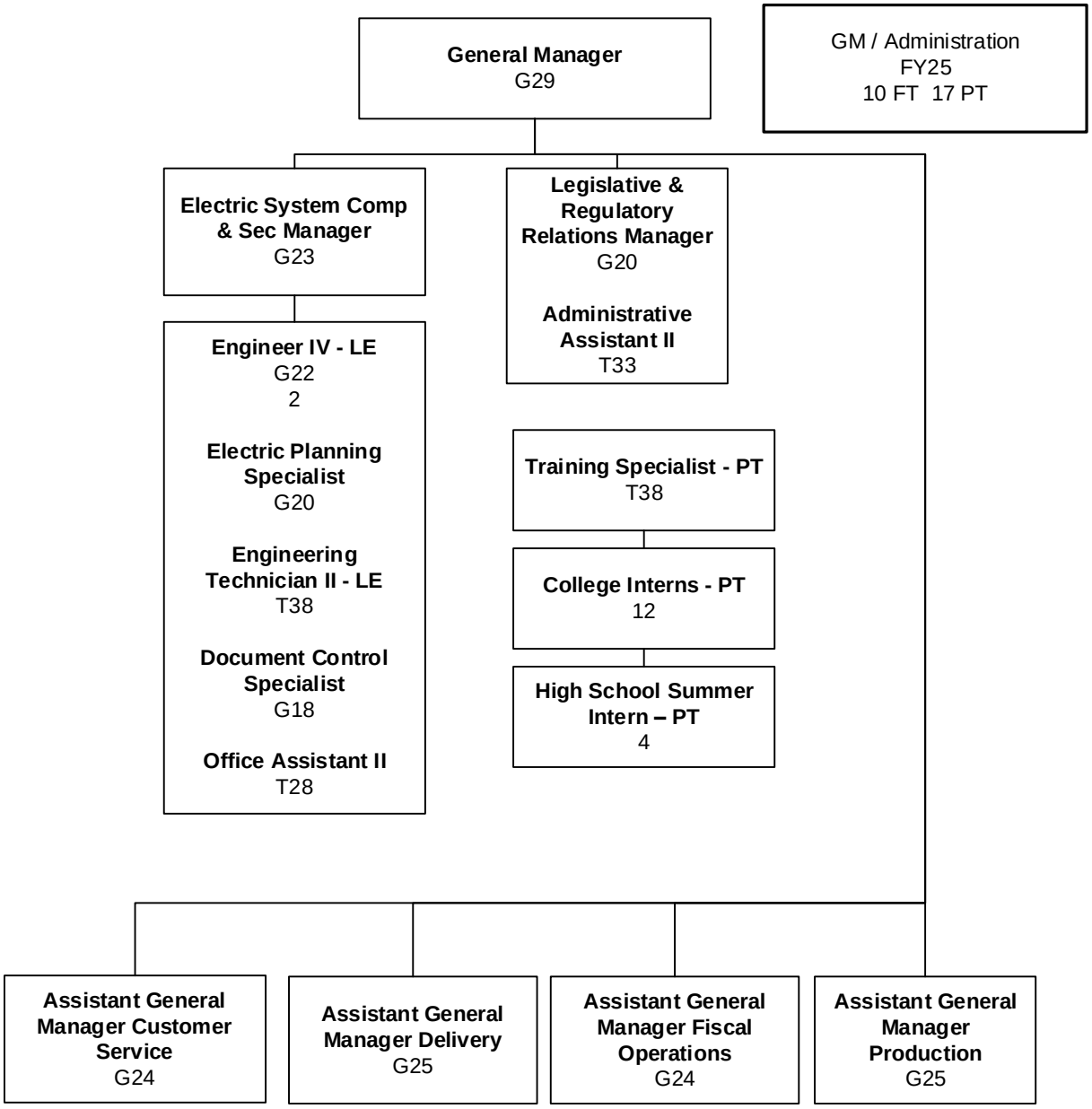

Figure 81: Electric General Manager Administration Table of Organization

Electric – General Manager – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
LE General Manager	1	1	1	G29	$204,840.84 - $348,229.64
Electric System Compliance & Security Manager	1	1	1	G23	$104,217.31 - $166,747.27
Engineer IV	2	2	2	G22	$96,342.47 -$144,514.23
Electric Planning Specialist	1	1	1	G20	$79,622.55 -$119,433.83
Legislative & Regulatory Relations Manager	1	1	1	G20	$79,622.55 -$119,433.83
Engineering Tech II - LE	2	2	1	T38	$71,094.21 -$104,444.29
Document Control Specialist	1	1	1	G18	$65,803.84 -$98,706.29
Administrative Assistant II	1	1	1	T33	$55,703.48 -$81,833.29
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
TOTAL FULL TIME EMPLOYEES	**11**	**11**	**10**		
LE Training Specialist	1	1	1	T38	$71,094.21 -$104,444.29
College Interns	12	12	12	*	
High School Summer Interns	4	4	4	*	
TOTAL PART TIME EMPLOYEES	**17**	**17**	**17**		
TOTAL FULL TIME EMPLOYEES	**11**	**11**	**10**		
TOTAL PART TIME EMPLOYEES	**17**	**17**	**17**		

Figure 82: Electric General Manager Positions Part 1

Electric – Customer Service – Table of Organization

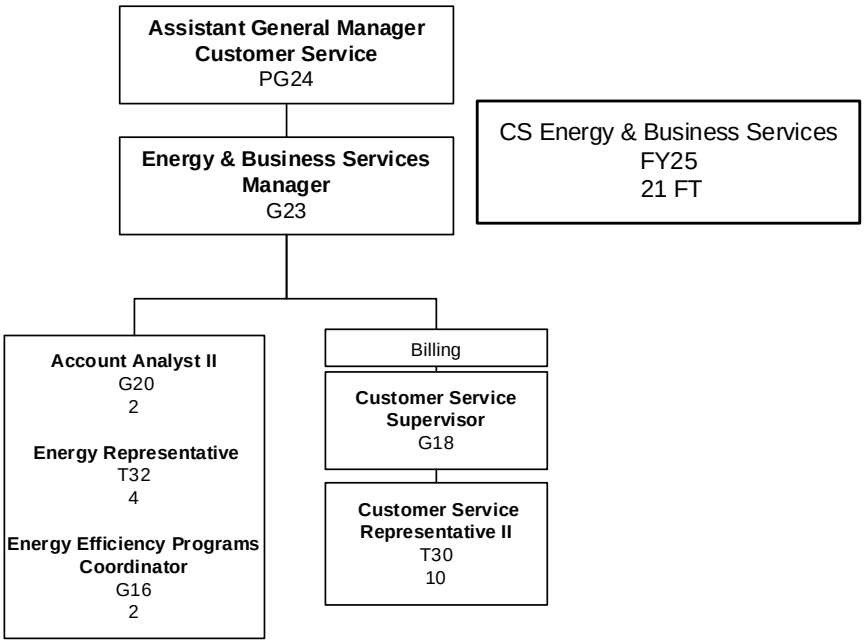

Figure 83: Electric Customer Service Energy & Business Serv. Table of Organization

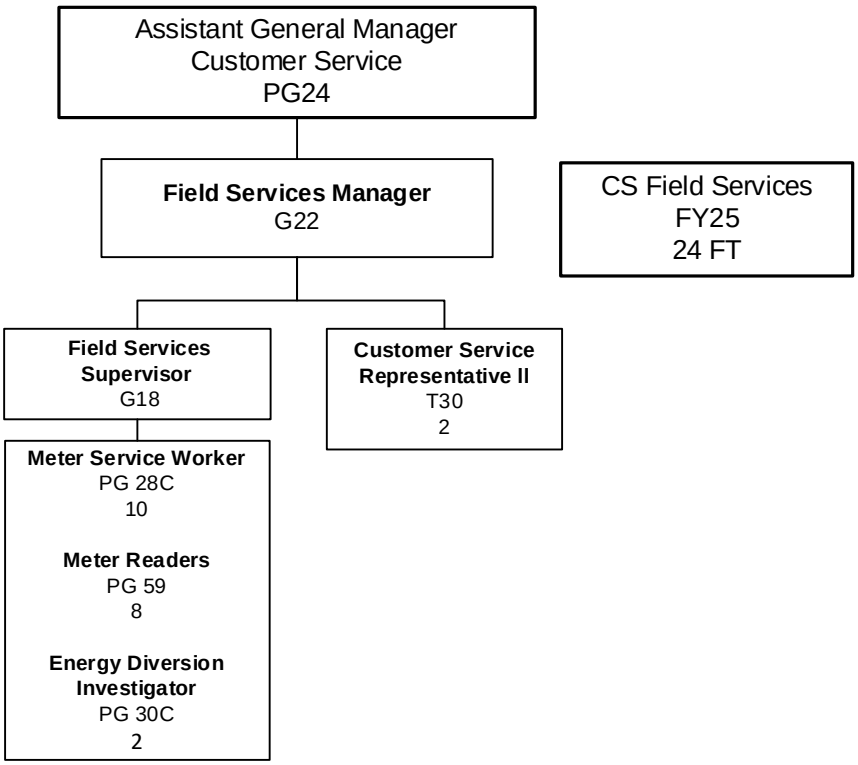

Figure 84: Customer Service Field Services Table of Organization

Electric – Customer Service – Table of Organization

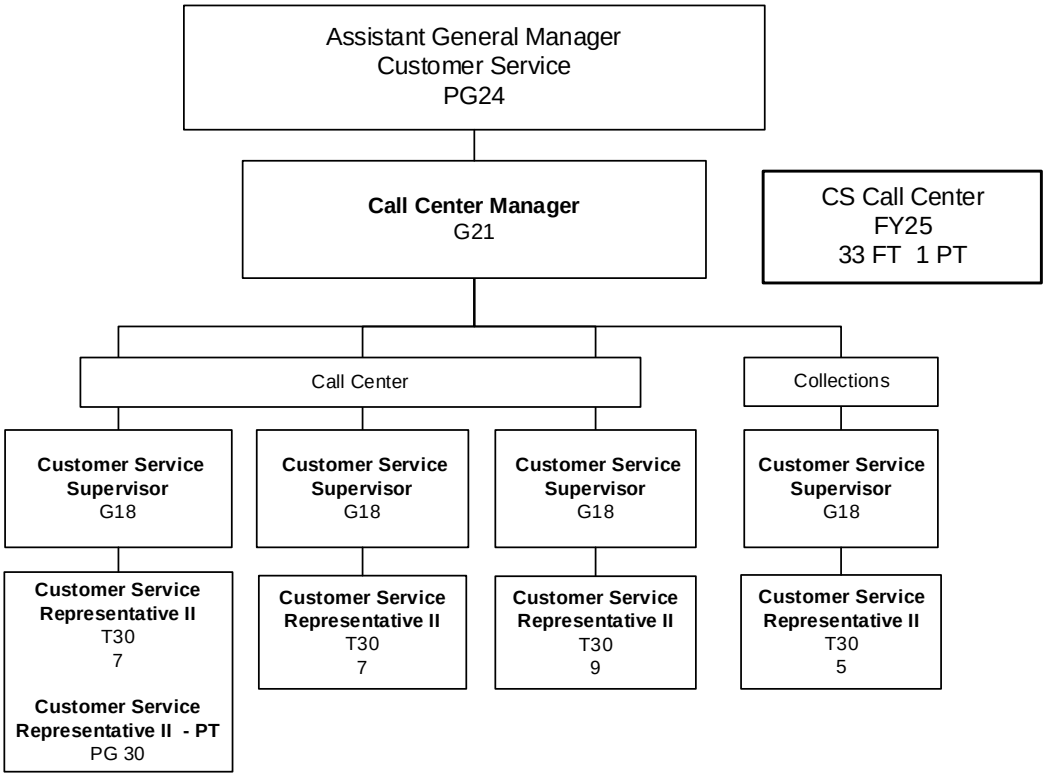

Figure 85: Electric Customer Service Call Center Table of Organization

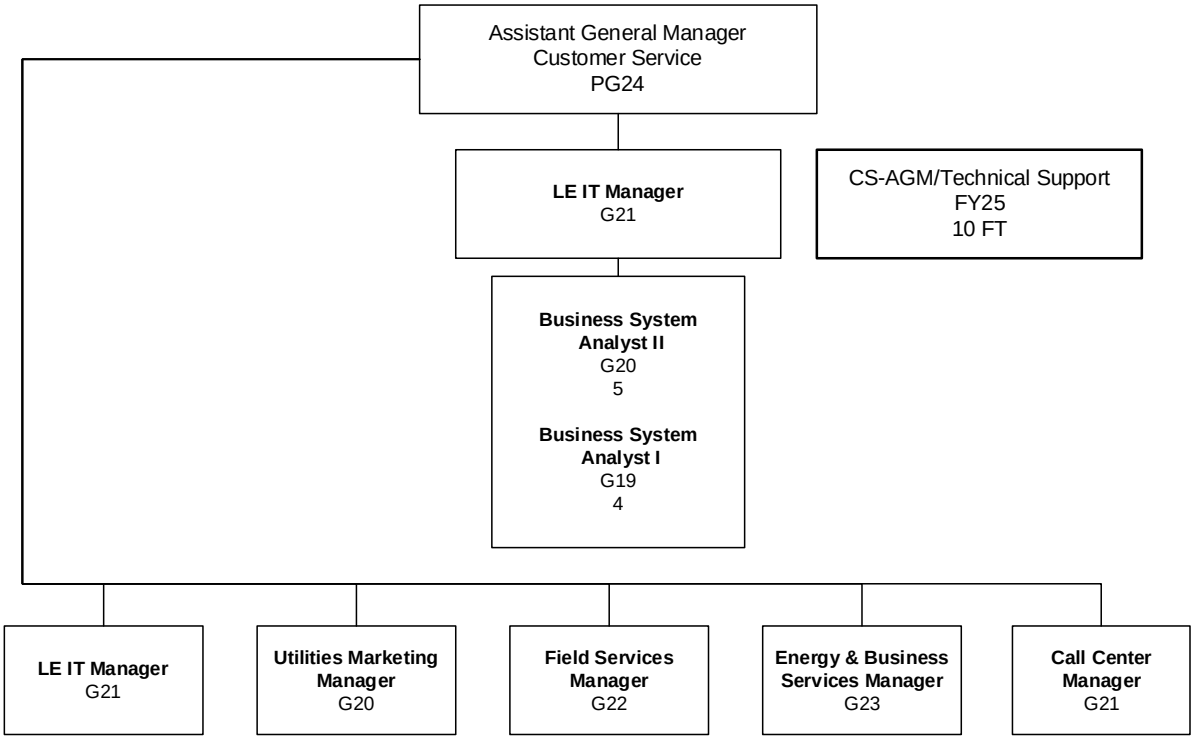

Figure 86: Electric Customer Service AGM/Technical Support Table of Organization

Electric – Customer Service – Table of Organization

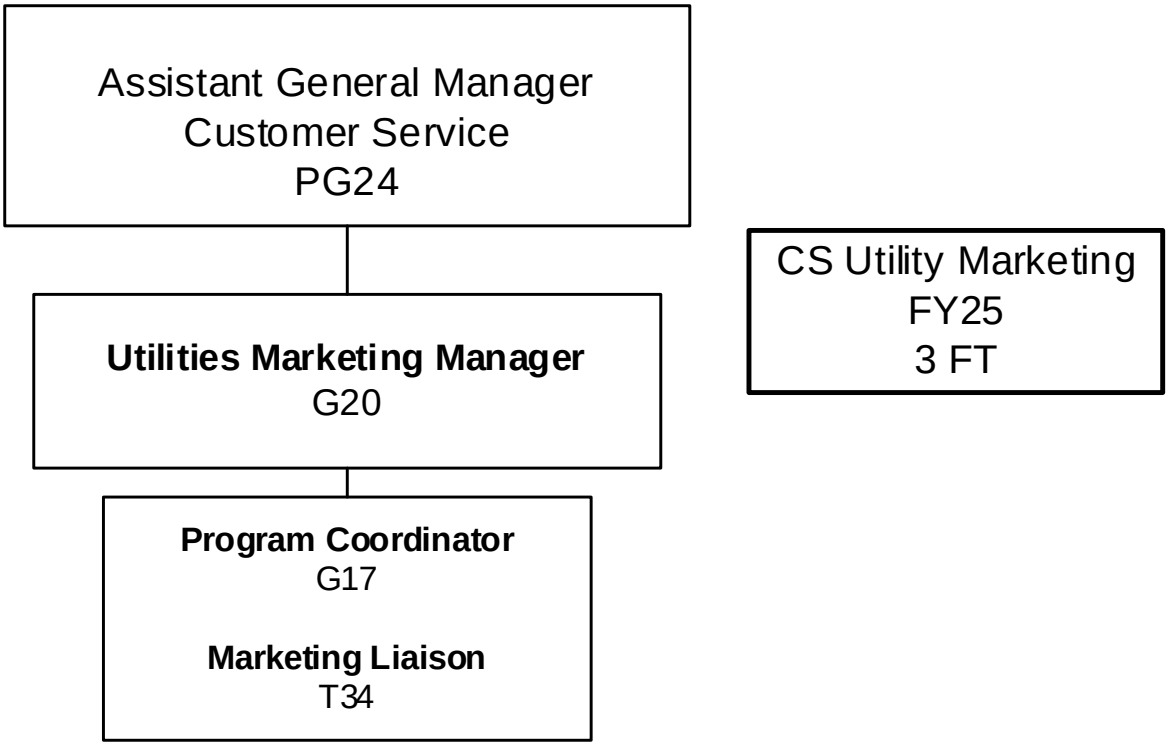

Figure 87: Electric Customer Service Utility Marketing Table of Organization

Electric – Customer Service – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
AGM Customer Service	1	1	1	G24	$117,244.20 -$187,590.94
Energy & Business Services Manager	1	1	1	G23	$104,217.31 -$166,747.27
Field Services Manager	1	1	1	G22	$96,342.47 -$144,514.23
Call Center Manager	1	1	1	G21	$87,583.96 -$131,376.47
LE/IT Manager	1	1	1	G21	$87,583.96 -$131,376.47
Account Analyst II	2	2	2	G20	$79,622.55 -$119,433.83
Utilities Marketing Manager	1	1	1	G20	$79,622.55 -$119,433.83
Business Systems Analyst II	0	0	5	G20	$79,622.55 -$119,433.83
Account Analyst I	1	1	0	G19	$72,384.33 -$108,576.50
Business Systems Analyst I	0	0	4	G19	$72,384.33 -$108,576.50
Computer Applications Analyst	9	9	0	G18	$65,803.84 -$98,706.29
Customer Service Supervisor	5	5	5	G18	$65,803.84 -$98,706.29
Field Service Supervisor	1	1	1	G18	$65,803.84 -$98,706.29
Energy Diversion Investigator	2	2	2	PB030C	$63,821.66 -$70,203.84
Meter Service Worker	10	10	10	PB028C	$60,782.54 -$66,860.78
Program Coordinator	1	1	1	G17	$59,820.91 -$89,731.36
Marketing Liaison	1	1	1	T34	$58,488.55 -$85,924.33
Energy Efficiency Programs Coord	2	2	2	G16	$54,382.74 -$81,574.64
Meter Reader	8	8	8	PB059	$53,807.49 -$59,188.24
Energy Representative	4	4	4	T32	$53,051.44 -$77,936.52
Customer Service Representative II	41	41	40	T30	$48,120.03 -$70,690.91
TOTAL FULL TIME EMPLOYEES	93	93	91		
Customer Service Representative II	1	1	1	T30	$48,120.03 -$70,690.91
TOTAL PART TIME EMPLOYEES	1	1	1		
TOTAL FULL TIME EMPLOYEES	**93**	**93**	**91**		
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		

Figure 88: Electric Customer Service Positions

Electric – Delivery – Table of Organization

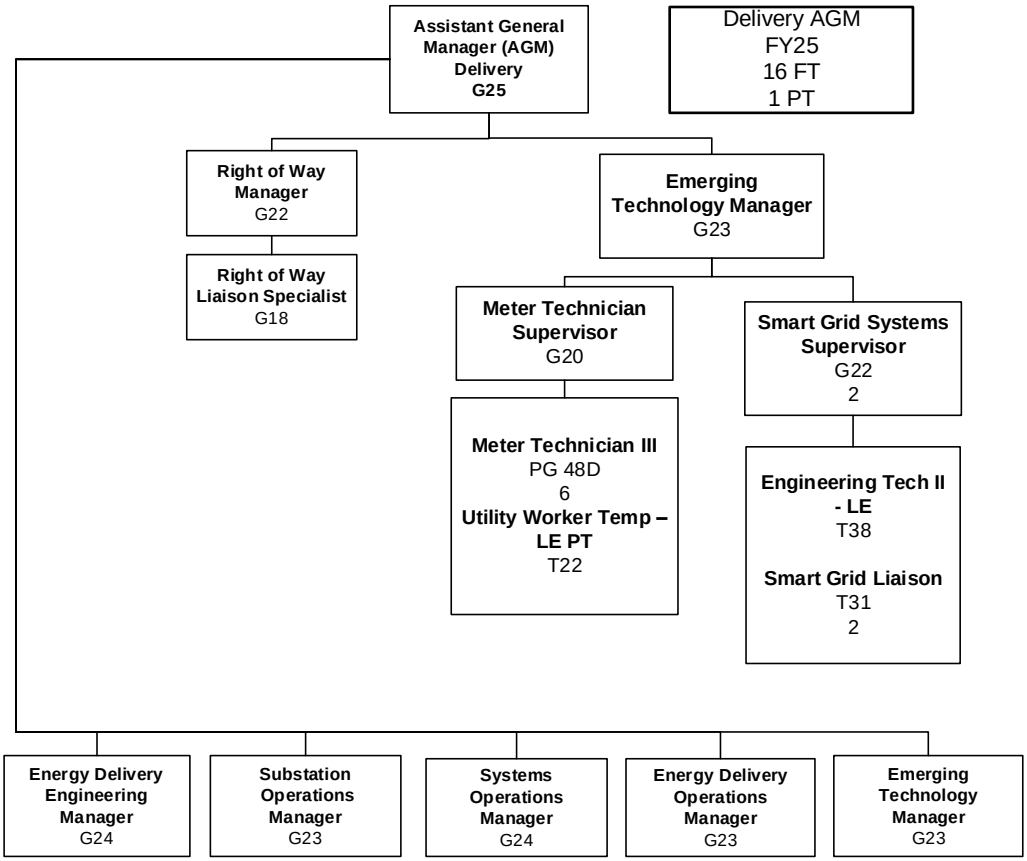

Figure 89: Electric Delivery AGM Table of Organization

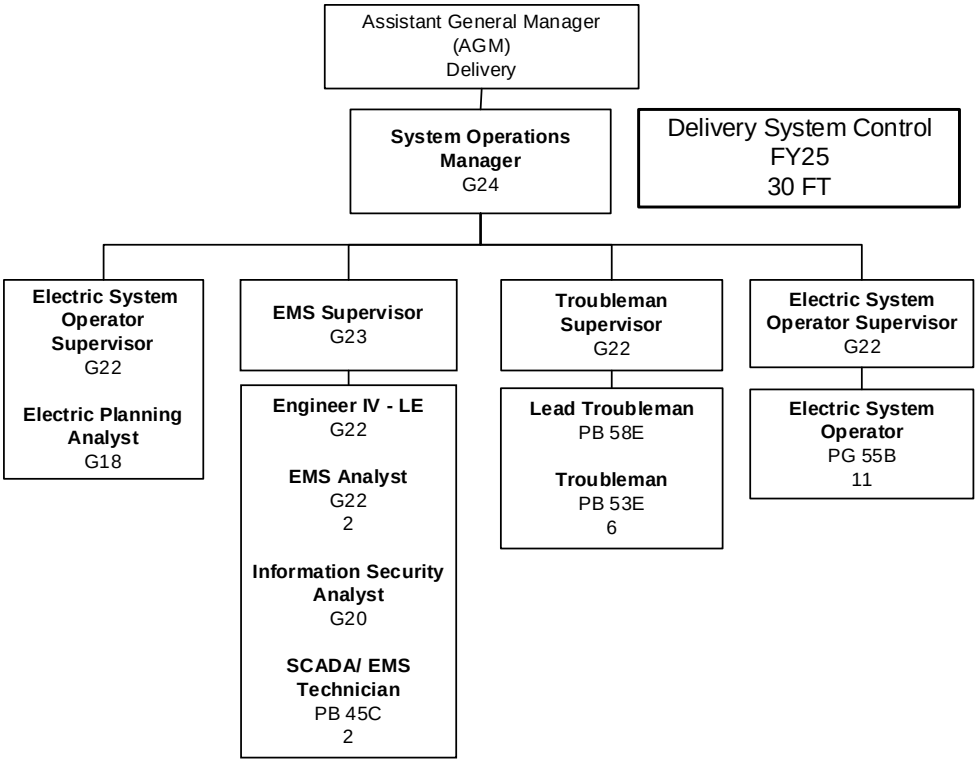

Figure 90: Electric Delivery System Control Table of Organization

Electric – Delivery – Table of Organization

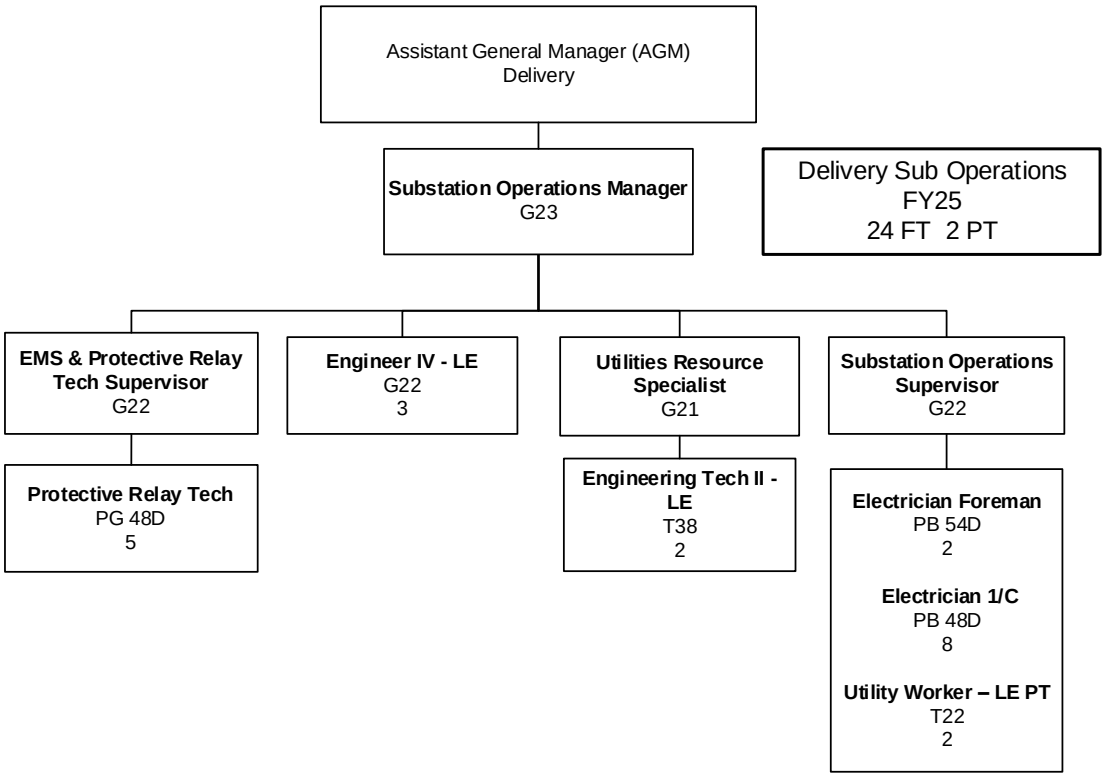

Figure 91: Electric Delivery Substation Operations Table of Organization

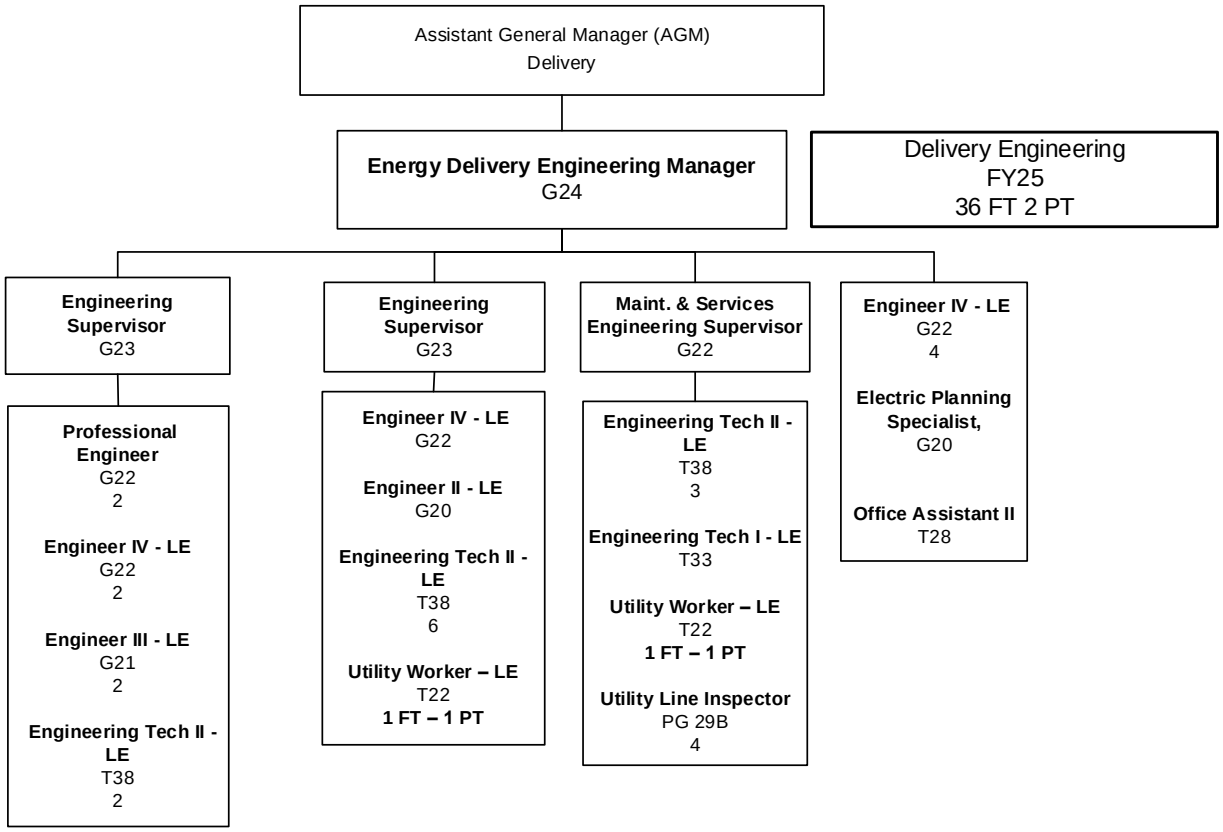

Figure 92: Electric Delivery Engineering Table of Organization

Electric – Delivery – Table of Organization

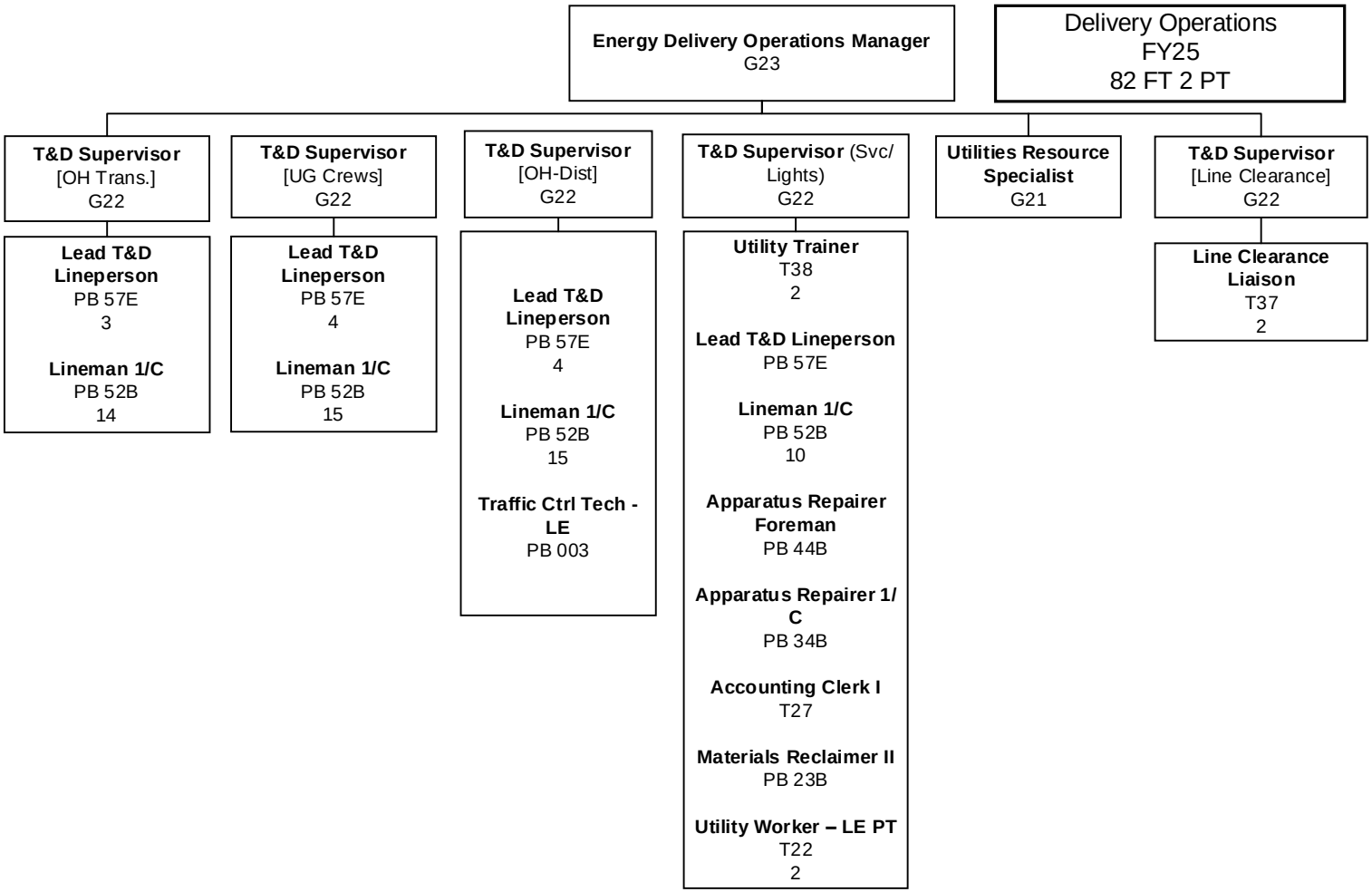

Figure 93: Electric T&D Operations Table of Organization

Electric – Delivery – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
AGM Delivery	1	1	1	G25	$131,900.13 -$211,040.20
Energy Delivery Engineering Manager	1	1	1	G24	$117,244.20 -$187,590.94
System Operations Manager	1	1	1	G24	$117,244.20 -$187,590.94
Emerging Technology Manager	1	1	1	G23	$104,217.31 -$166,747.27
Electric System Operator	11	11	11	PB055b	$111,924.56 -$123,117.01
Lead Troubleman	1	1	1	PB058e	$108,617.65 -$119,479.42
Lead T&D Lineperson	12	12	12	PB057e	$105,952.19 -$116,547.40
Energy Delivery Operations Manager	1	1	1	G23	$104,217.31 -$166,747.27
Energy Mgmt System (EMS) Supervisor	1	1	1	G23	$104,217.31 -$166,747.27
Engineering Supervisor	2	2	2	G23	$104,217.31 -$166,747.27
Substation Operations Manager	1	1	1	G23	$104,217.31 -$166,747.27
Troubleman	6	6	6	PB053e	$100,914.46 -$111,005.90
Electrician Foreman	2	2	2	PB054d	$99,020.72 -$108,922.81
Lineman 1/C	54	54	54	PB052b	$98,374.79 -$105,640.33
Electric System Operator Supervisor	2	2	2	G22	$96,342.47 -$144,514.23
EMS & Protective Relay Tech Supervisor	1	1	1	G22	$96,342.47 -$144,514.23
EMS Analyst	2	2	2	G22	$96,342.47 -$144,514.23
Engineer IV	11	11	11	G22	$96,342.47 -$144,514.23
Maint. & Svc Engineering Supervisor	1	1	1	G22	$96,342.47 -$144,514.23
Professional Engineer	2	2	2	G22	$96,342.47 -$144,514.23
Right of Way Manager	1	1	1	G22	$96,342.47 -$144,514.23
Smart Grid Systems Manager	1	1	2	G22	$96,342.47 -$144,514.23
Substation Operations Supervisor	1	1	1	G22	$96,342.47 -$144,514.23
T&D Supervisor	5	5	5	G22	$96,342.47 -$144,514.23
Troubleman Supervisor	1	1	1	G22	$96,342.47 -$144,514.23
Apparatus Repairer Foreman	1	1	1	PB044b	$94,312.58 -$103,743.84
Electrician 1/C	8	8	8	PB048d	$89,778.81 -$98,756.68
Meter Technician III	6	6	6	PB048d	$89,778.81 -$98,756.68
Protective Relay Technician	5	5	5	PB048d	$89,778.81 -$98,756.68
SCADA/EMS Technician	2	2	2	PB045c	$89,778.81 -$98,756.68
Engineer III - LE	2	2	2	G21	$87,583.96 -$131,376.47
Utilities Resource Specialist	2	2	2	G21	$87,583.96 -$131,376.47
Electric Planning Specialist	1	1	1	G20	$79,622.55 -$119,433.83
Engineer II - LE	1	1	1	G20	$79,622.55 -$119,433.83
Information Security Analyst	1	1	1	G20	$79,622.55 -$119,433.83
Meter Technician Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Apparatus Repairer 1/C	1	1	1	PB034b	$75,704.15 -$83,274.56
Utility Line Inspector	3	4	4	PB032b	$72,116.97 -$79,328.68
Engineering Tech II - LE	13	13	14	T38	$71,094.21 -$104,444.29

Electric – Delivery – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Utility Trainer	0	0	2	T38	$71,094.21 -$104,444.29
Inventory Control Specialist	1	0	0	PB031B	$70,360.78 -$77,396.85
Line Clearance Liaison	2	2	2	T37	$67,709.47 -$99,468.54
Electric Planning Analyst	1	1	1	G18	$65,803.84 -$98,706.29
Right of Way Liaison Specialist	1	1	1	G18	$65,803.84 -$98,706.29
Engineering Tech I - LE	1	1	1	T33	$55,703.48 -$81,833.29
Smart Grid Liaison	1	2	2	T31	$50,525.03-$74,225.50
Materials Reclaimer II	1	1	1	PB023b	$53,045.62 -$63,654.76
Traffic Control Foreman	1	1	0	PB012	$49,323.53 -$59,188.24
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
Accounting Clerk I	1	1	1	T27	$41,566.99 -$61,064.58
Traffic Control Technician	1	1	1	PB003	$39,595.82 -$47,514.99
Utility Worker - LE	2	2	2	T22	$33,544.34 -$47,842.37
TOTAL FULL TIME EMPLOYEES	**184**	**185**	**188**		
Utility Worker - LE	7	7	7	T22	$33,544.34 -$47,842.37
TOTAL PART TIME EMPLOYEES	**7**	**7**	**7**		
TOTAL FULL TIME	**184**	**185**	**188**		
TOTAL PART TIME EMPLOYEES	**7**	**7**	**7**		

Figure 94: Electric Delivery Positions – Part 1

Electric – Fiscal Operations – Table of Organization

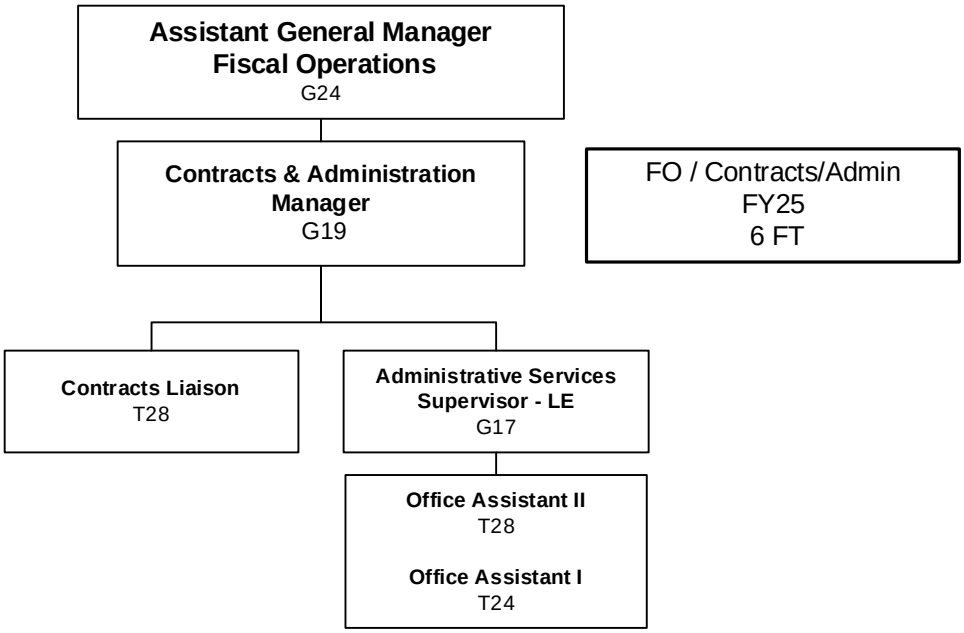

Figure 95: Electric Fiscal Operations, Contracts, Admin Serv. Table of Organization

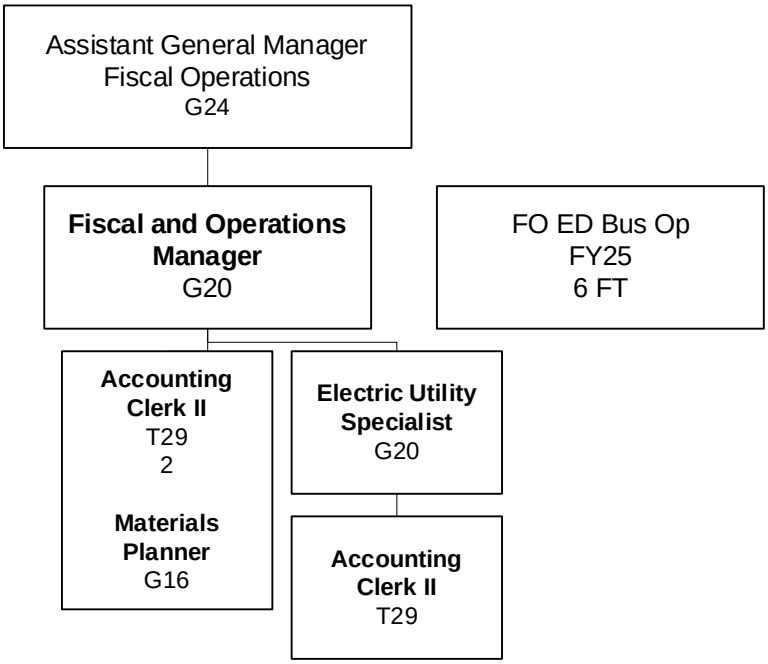

Figure 96: Electric Fiscal Operations Business Operations Table of Organization

Electric – Fiscal Operations – Table of Organization

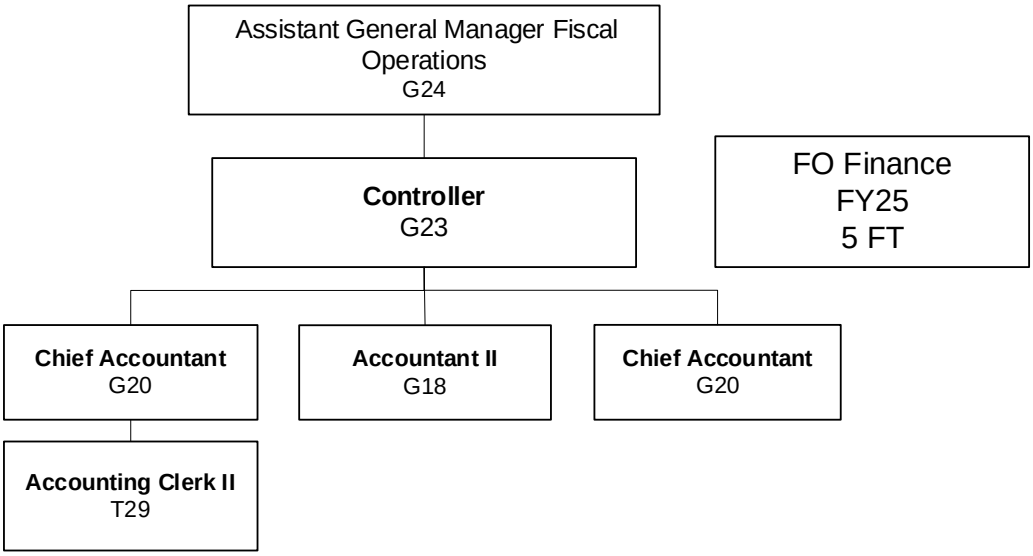

Figure 97: Electric Fiscal Operations Finance Table of Organization

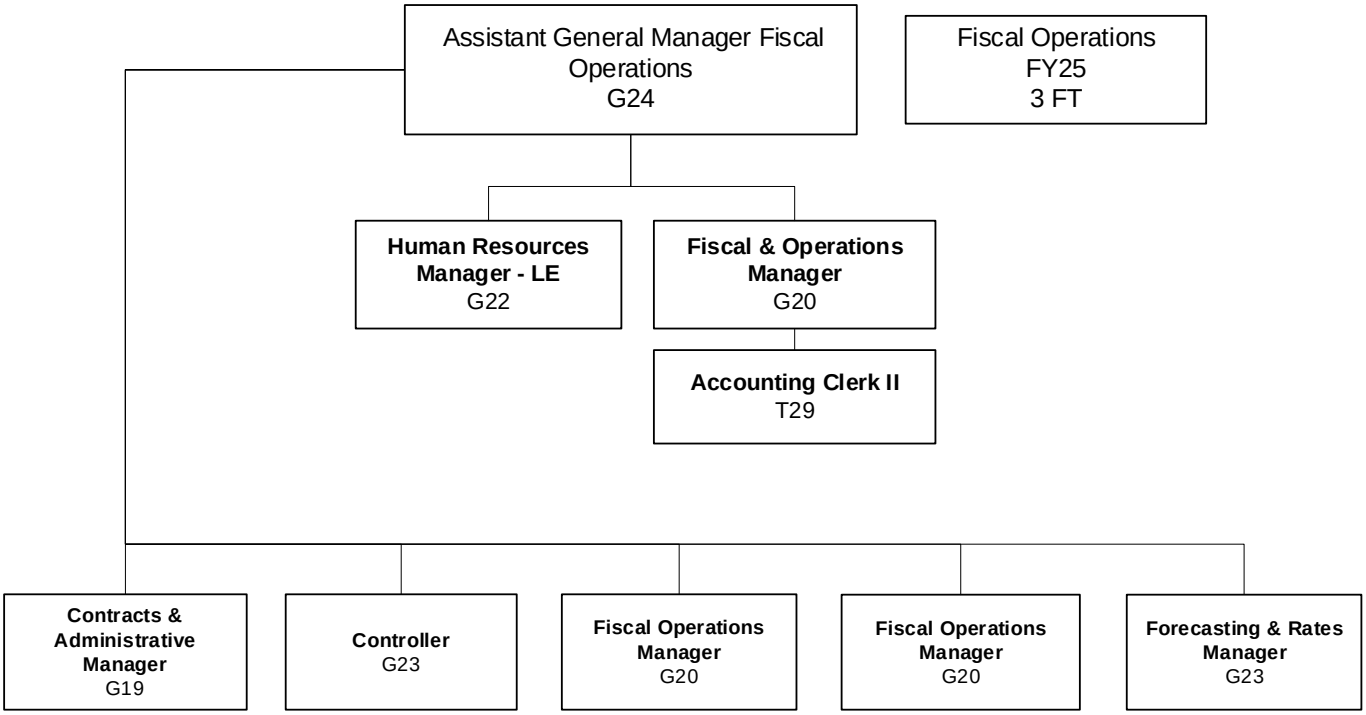

Figure 98: Electric Fiscal Operations AGM Table of Organization

Electric – Fiscal Operations – Table of Organization

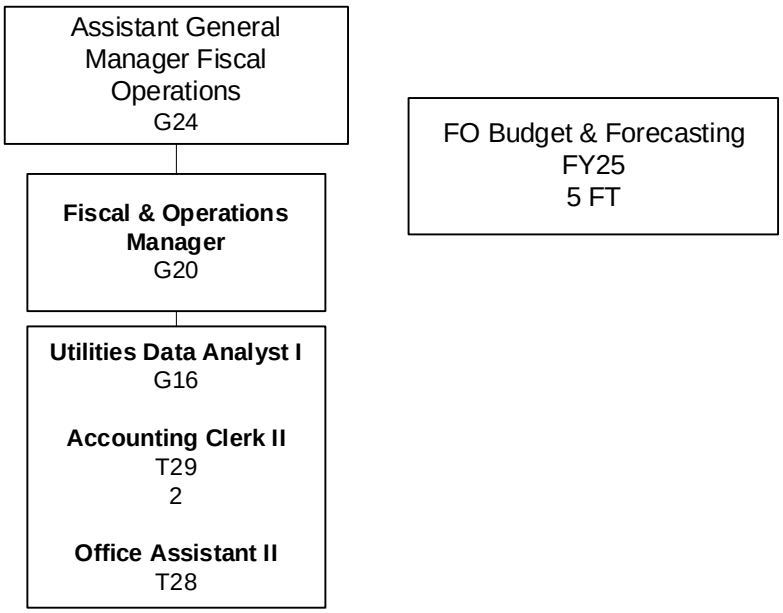

Figure 99: Electric Fiscal Operations Budget and Forecasting Table of Organization

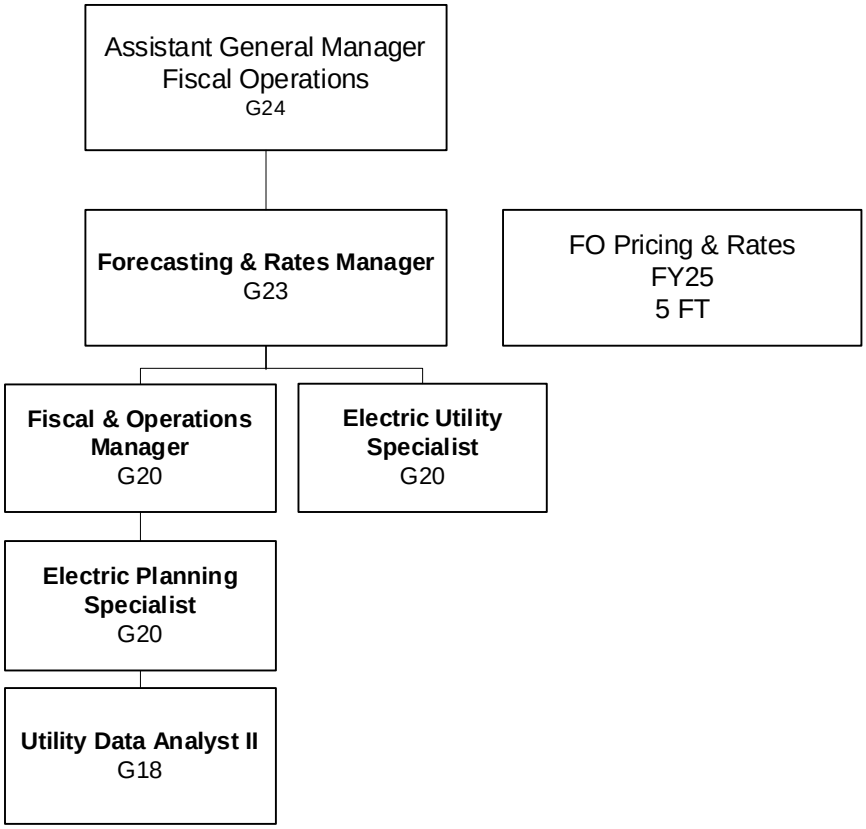

Figure 100: Electric Fiscal Operations Pricing & Rates Table of Organization

Electric – Fiscal Operations – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
AGM Fiscal Operations	1	1	1	G24	$117,244.20 -$187,590.94
Controller	1	1	1	G23	$104,217.31 -$166,747.27
Forecasting & Rates Manager	1	1	1	G23	$104,217.31 -$166,747.27
HR Manager - Lakeland Electric	1	1	1	G22	$96,342.47 -$144,514.23
Chief Accountant	2	2	2	G20	$79,622.55 -$119,433.83
Electric Planning Specialist	1	1	1	G20	$79,622.55 -$119,433.83
Electric Utility Specialist	1	1	2	G20	$79,622.55 -$119,433.83
Fiscal & Operations Manager	4	4	4	G20	$79,622.55 -$119,433.83
Contracts & Administrative Manager	1	1	1	G19	$72,384.33 -$108,576.50
Accountant II	4	4	1	G18	$65,803.84 -$98,706.29
Utilities Data Analyst II	1	1	1	G18	$65,803.84 -$98,706.29
Administrative Services Supervisor LE	1	1	1	G17	$59,820.91 -$89,731.36
Materials Planner	1	1	1	G16	$54,382.74 -$81,574.64
Utilities Data Analyst I	1	1	1	G16	$54,382.74 -$81,574.64
Accounting Clerk II	7	7	7	T29	$45,826.94 -$67,323.07
Contracts Liaison	1	1	1	T28	$43,645.76 -$64,116.75
Office Assistant II	2	2	2	T28	$43,645.76 -$64,116.75
Office Assistant I	1	1	1	T24	$35,907.11 -$52,749.49
TOTAL FULL TIME EMPLOYEES	**32**	**32**	**30**		
Office Assistant I	1	1	0	T24	$35,907.11 -$52,749.49
TOTAL PART TIME EMPLOYEES	**1**	**1**	**0**		
TOTAL FULL TIME EMPLOYEES	**32**	**32**	**30**		
TOTAL PART TIME EMPLOYEES	**1**	**1**	**0**		

Figure 101: Electric Fiscal Operations Positions

Electric – Production – Table of Organization

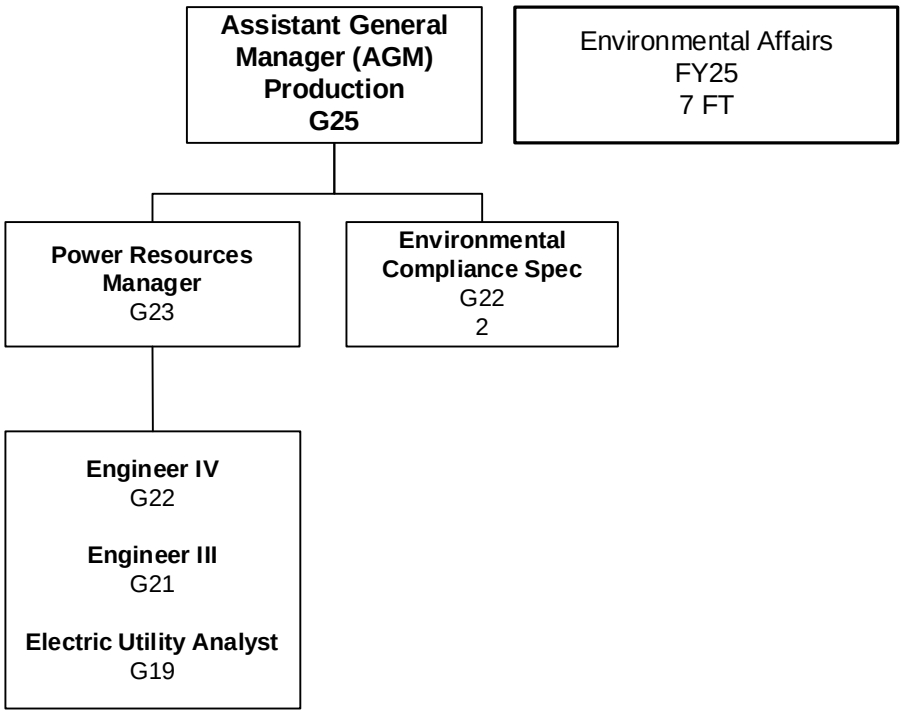

Figure 102: Electric Production Environmental Affairs & Power Resources Table of Organization

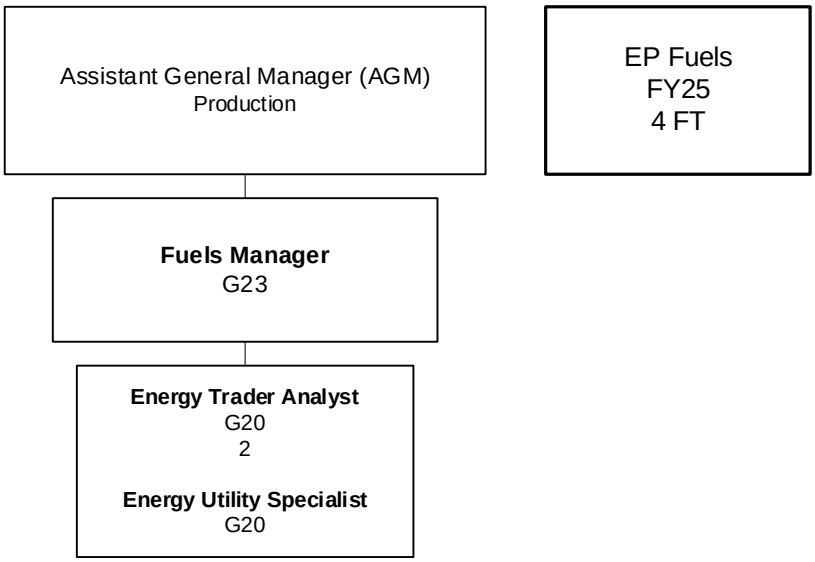

Figure 103: Electric Production Fuels Table of Organization

Electric – Production – Table of Organization

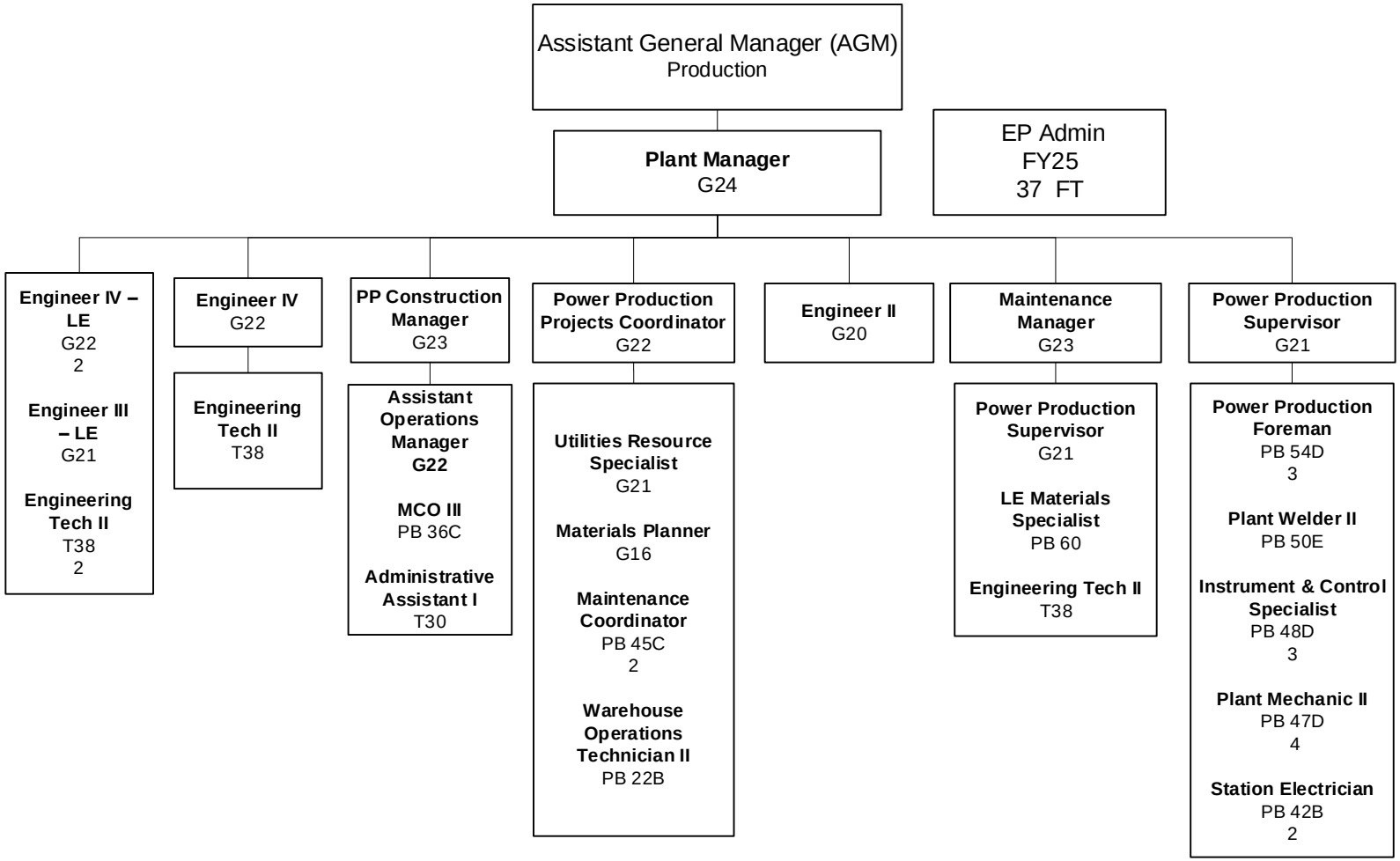

Figure 104: Electric Production Admin/WFM/Maintenance Table of Organization

Electric – Production – Table of Organization

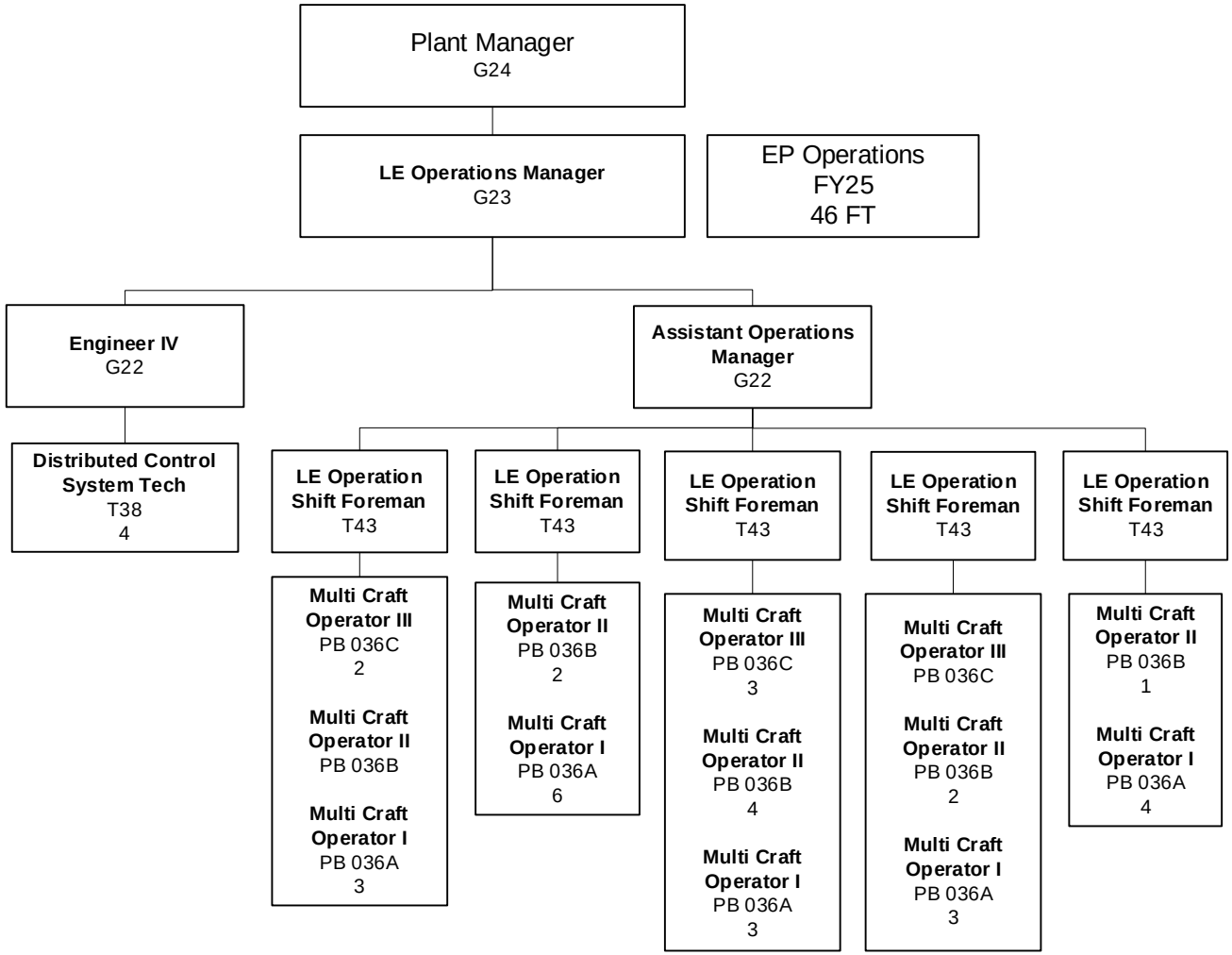

Figure 105: Electric Production Operations Table of Organization

Electric – Production – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
AGM Production	1	1	1	G25	$131,900.13 -$211,040.20
Plant Manager	1	1	1	G24	$117,244.20 -$187,590.94
Fuels Manager	1	1	1	G23	$104,217.31 -$166,747.27
LE Operations Manager	1	1	1	G23	$104,217.31 -$166,747.27
Maintenance Manager	1	1	1	G23	$104,217.31 -$166,747.27
Power Plant Construction Manager	1	1	1	G23	$104,217.31 -$166,747.27
Power Resources Manager	1	1	1	G23	$104,217.31 -$166,747.27
Multicraft Operator III	7	6	7	PB036C	$102,988.24 -$113,287.05
Power Production Foreman	3	3	3	PB054d	$99,020.72 -$108,922.81
Assistant Operations Manager	2	2	2	G22	$96,342.47 -$144,514.23
Engineer IV	5	5	5	G22	$96,342.47 -$144,514.23
Environmental Compliance Specialist	2	2	2	G22	$96,342.47 -$144,514.23
Power Production Projects Coordinator	1	1	1	G22	$96,342.47 -$144,514.23
LE Operation Shift Foreman	5	5	5	T43	$90,736.43 -$133,296.88
Instrument & Control Specialist	2	2	3	PB048d	$89,778.81 -$98,756.68
Maintenance Coordinator	2	2	2	PB045c	$89,778.81 -$98,756.68
Station Electrician	2	2	2	PB042b	$89,778.81 -$98,756.68
Plant Welder II	1	1	1	PB050e	$87,636.46 -$96,400.12
Plant Mechanic II	3	3	4	PB047d	$87,636.46 -$96,400.12
Engineer III - LE	2	2	2	G21	$87,583.96 -$131,376.47
Power Production Supervisor	2	2	2	G21	$87,583.96 -$131,376.47
Utilities Resource Specialist	1	1	1	G21	$87,583.96 -$131,376.47
Multicraft Operator II	7	8	10	PB036B	$84,437.86 -$107,868.28
Electric Utility Specialist	0	1	1	G20	$79,622.55 -$119,433.83
Energy Trader Analyst	3	3	2	G20	$79,622.55 -$119,433.83
Engineer II - LE	0	1	1	G20	$79,622.55 -$119,433.83
Electric Utility Analyst	2	1	1	G19	$72,384.33 -$108,576.50
Distributed Control System Technician	3	3	4	T38	$71,094.21 -$104,444.29
Engineering Tech II - LE	4	4	4	T38	$71,094.21 -$104,444.29
LE Materials Specialist	1	1	1	PB060	$66,107.23 -$79,328.68

Figure 106: Electric Production Positions – Part 1

Electric – Production – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Multicraft Operator I	19	19	19	PB036A	$65,882.88 -$102,731.70
Materials Planner	1	1	1	G16	$54,382.74 -$81,574.64
Warehouse Operations Technician II - LE	1	1	1	PB022b	$51,789.72 -$62,147.66
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
TOTAL FULL TIME EMPLOYEES	**89**	**90**	**95**		
TOTAL FULL TIME	**89**	**90**	**95**		

Figure 107: Electric Production Positions – Part 2

Electric – Budget Summary

		Expenses		
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
Electric Utility	$347,410,145	$385,299,367	$325,558,798	$359,980,859

Figure 108: Electric Budget Summary – Expenses

		Revenues		
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
Electric Utility	$398,398,728	$404,159,505	$360,067,054	$385,573,085

Figure 109: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Electric System Average Interruption Duration Index (SAIDI) (minutes)	Infrastructure 2, Culture 4	FY Quarterly	68.01	51.98	64.00	Chart 25	75.00 or <
Electric System Average Interruption Frequency Index (SAIFI)	Infrastructure 2, Culture 4	FY Quarterly	1.13	1.10	1.10	Chart 26	1.25 or <
Overall competitive ranking of Lakeland Electric rates	Infrastructure 2, Economic Development 3, Culture 4	FY Quarterly	Residential: 2nd Quartile Commercial: 2nd Quartile Commercial Demand: 2nd Quartile Industrial: 2nd Quartile	Residential: 2nd Quartile Commercial: 1st Quartile Commercial Demand: 1st Quartile Industrial: 2nd Quartile	Residential: 1st Quartile Commercial: 1st Quartile Commercial Demand: 1st Quartile Industrial: 1st Quartile	Chart 27	1st Quartile all rates
Lakeland Electric Customer Service percent of first contact resolution	Culture 4	FY Annually	97%	97%	92%	Chart 28	90%
Lakeland Electric spending on infrastructure as a percentage of total revenues	Infrastructure 1, 2	FY Annually	17.6%	37.8%	29.9%	Chart 29	Monitor Only

Figure 110: Electric – Key Success Indicators

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.

Electric – Performance Management

Lakeland Electric Performance Measures

Performance Measure	Department Objectives Link	Frequency	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Energy Production						
Equivalent Availability Rate U5 - Power Production (Average)	1	Quarterly	84.00%	64.00%	91.5%	85.00%
Safety-Power Production	1	Quarterly	1 LTI	0 LTI	1 LTI	0 LTI
Safety Energy Delivery						
Safety-Energy Delivery	2	Quarterly	0 LTI	0 LTI	5 LTI	0 LTI
Accounts Served-Systems Plan	2	Annually	139,096	140,704	143,144	144,498
GWHr Delivered-System Plan	2	Annually	2,880	3,455	3,490	3,274
Billing and Customer Service						
Average Time to Answer (in seconds)-	3	Quarterly	58	147	99	130
Uncollected % of Revenue	3	Quarterly	0.13%	0.20%	0.22%	0.24%
Water Meter Reading Accuracy	3	Quarterly	99.97%	99.96%	99.98%	99.97%
Safety	3	Quarterly	2	3	1	0

Figure 111: Lakeland Electric Performance Measures

Electric – Changes, Accomplishments, and Efficiencies

CHANGES

- Key Manager staffing changes to fill vacant positions are as follows for FY24: Maintenance Manager, Power Production Project Coordinator, Fuel Manager.
- Key staffing change in Fiscal Operations when AGM retired, replaced by the controller and a new controller was hired.
- Focus on Safety and Training PMFs even swap with TO positions.
- Fuel Rate changes. LE rates remain competitive in the 1st and 2nd Quartile.
    - QTR1 $45MWs, QTR2 $38MWs, QTR3 $36MWs, and QTR4 $45MWs
- During 2022, Lakeland Electric performed a cost-of-service study and a rate design that was based on the results of this study. In February 2023, the City Commission approved a multi-year increase to the base rates of Lakeland Electric, which includes a rate increase of 2.25% for fiscal year 2025, effective from 10/01/2024.

ACCOMPLISHMENTS

Recognition

- FMEA – “building smart communities.”
- FMEA safety award category D 3rd place.
- APPA national lineman rodeo – Apprentice First Place. Dustin Zorn.
- LE Compliance was awarded and is participating in the DOE Cooperative Agreement Sub-Award, Adoption and Deployment Cybersecurity Technologies, which is an initiative that gathers anonymized data from utilities all over the country to understand what cybersecurity risks they are facing with the assistance of sensors in OT networks. That data will then be used to make policies or create guidelines for utilities.

Electric – Changes, Accomplishments, and Efficiencies

Major projects completed

- Hamilton Substation complete – Currently working on Hamilton Transmission.
- Highland City's second substation transformer 33MVA.
- RNG – Opal Fuels 5MW customer Transmission project.
- Street Light Reporting Tool – More efficient internally.
- Launched new commercial energy service tool- Automated Energy.
- The MREP plant will begin testing in August to add another 120MWs to the Production Fleet.

Presentations at professional conferences

- APPA National Conference "Block Energy Microgrid" project.
- AGM-Production hosts the Eastern Fuel Buyers Conference - Recruited Senator Scott as speaker.
- Florida Municipal Power Pool Seminar - Plant Manager Miles Dentler presented.
- 10 Plant tours of MREP - Florida Polytechnic students, Utility Committee and City Commission, Chamber of Commerce, legislative and State Representatives, and Citizens Academy for both LE and City of Lakeland, Public Service Commission.

OPERATION EFFICIENCIES

- Develop a new work schedule, 9/80, for the Mcintosh plant to provide better coverage to handle operations with a more uniform work schedule for all twelve (12) exempt staff.
- Develop a Hazard Awareness training document for all contractors and employees to improve safety.
- SERC audited production on five (5) North American Electric Reliability Corporation (NERC) standards, and McIntosh staff had zero findings.
- Increased the reliability of Winston Plant by rotating five engines every Tuesday.
- Engineering replaced regional quadrant support with a workgroup realignment focus on:
    - Large Capital
    - Commercial and New Development
    - Services and Customer Requests
- Field Services - Safely read 465,601 at a 99.97% accuracy rate.
- Virtual Hold options allow customers to receive an automatic callback when phone call volumes are high, keeping their place in the queue.
- Account Look-up feature allows customers to receive all account information (balance, due date, outage info) automatically at the beginning of the call.
- Standardized Billing allows for all AMI metered services to receive a 30-to-31-day bill consistently throughout the year. This provides more consistent billing and pricing for our customers.
- Newly remodeled Call Center and layout to help ensure our CSRs are more successful by having their supervisor next to them and help improve relationships between the supervisor and CSR.

Electric – Changes, Accomplishments, and Efficiencies

- Collections Effectiveness has increased since implementing changes in department responsibilities and employee roles. Solicitation calls, emails and letters have helped the process along with more accurate tracking of third-party credit companies.
- Account Analyst positions are being elevated to a proactive position compared to the historical reactive. Involvement with the top 200 customers, LEDC, and the Chamber of Commerce, is increasing as well. An account analyst will be involved with every stage of the process and act as a liaison with the city and the customers.
- Revenue Management accuracy and follow-through will be tracked closer than ever before. Accuracy for billing has been made top priority with weekly updates and bi-weekly meetings to discuss tracking. Collections will continue to solicit customers via phone, email, and letters to increase effectiveness.
- Storm Center upgrades – Utilizing features like screen-pop, ETRs (estimated time of restoration).

FISCAL EFFICIENCIES

- Remodel the third floor of the U5 building, adding five (5) new offices and a new conference room. Eliminate renting one (1) trailer, which housed staff in a temporary office and cost $68K annually.
- Refurbish the U8 Generator to ensure its reliability for another 20 years.
- Changed MGT2 permit to remove the Continuous emissions monitoring systems (CEMS) requirement for recording carbon monoxide (CO) emission and replace it with annual stack testing due to the low-capacity factor.
- Removed the Pipeline and Hazardous Materials Safety Administration (PHMSA) intrastate pipeline liability of being a Natural Gas company by transferring LE's ownership to FGT.
- Extended the OUC purchase power contract for two years to maintain capacity for the utility system's growing MW demand until debt funding is available to build new generations.
- Entered into an Enterprise contract agreement with Kubra. Provided budling of services and buying power. Adding additional services and saving the department $93,000.00 annually.
- Extended service agreement with Cares, our IVR provider. Eliminating the need for another vendor (Intrado) which saved the department $83,000,00 annually.
- Routing Logistic Service (RLS) in MWM to optimize service order completion for Field Services.
- Billing accuracy met higher than expected at 0.037% while top Q is 0.030%.
- The Controller (at the time) received a Process Improvement Award from the City Manager for the revamping of the monthly Gross Receipt Tax (GRT) calculation and filing, which resulted in a time saving of about five to six hours per month, and the fixing of an error that has caused Lakeland Electric to overpay GRT in the past amounting to thousands of dollars per month.

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.

Finance – Table of Organization

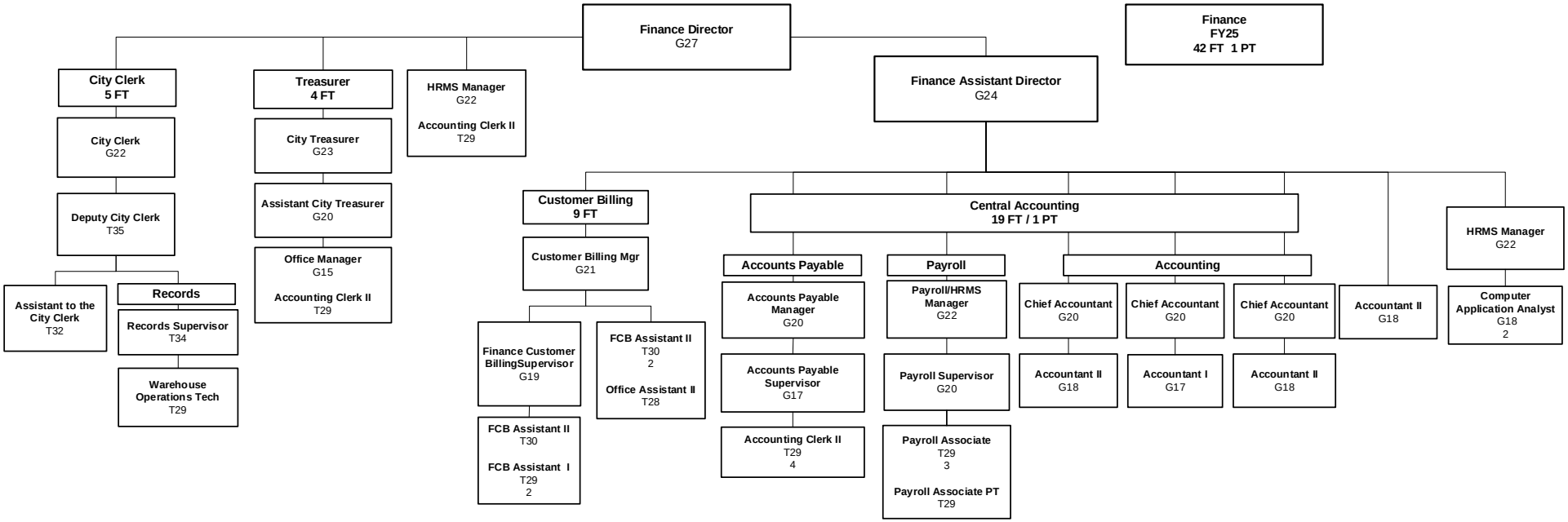

Figure 112: Finance Table of Organization

Finance – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Finance Director	1	1	1	G27	$164,325.38 -$279,353.56
Finance Assistant Director	1	1	1	G24	$117,244.20 -$187,590.94
City Treasurer	1	1	1	G23	$104,217.31 -$166,747.27
City Clerk	1	1	1	G22	$96,342.47 -$144,514.23
HRMS Manager	2	2	2	G22	$96,342.47 -$144,514.23
Payroll/HRMS Manager	1	1	1	G22	$96,342.47 -$144,514.23
Finance Customer Billing Manager	1	1	1	G21	$87,583.96 -$131,376.47
Accounts Payable Manager	1	1	1	G20	$79,622.55 -$119,433.83
Assistant City Treasurer	1	1	1	G20	$79,622.55 -$119,433.83
Chief Accountant	3	3	3	G20	$79,622.55 -$119,433.83
Payroll Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Finance Customer Billing Supervisor	1	1	1	G19	$72,384.33 -$108,576.50
Accountant II	3	3	3	G18	$65,803.84 -$98,706.29
Computer Applications Analyst	2	2	2	G18	$65,803.84 -$98,706.29
Deputy City Clerk	1	1	1	T35	$61,415.09 -$90,219.12
Accountant I	1	1	1	G17	$59,820.91 -$89,731.36
Accounts Payable Supervisor	1	1	1	G17	$59,820.91 -$89,731.36
Records Lead	1	1	1	T34	$58,488.55 -$85,924.33
Assistant to the City Clerk	1	1	1	T32	$53,051.44 -$77,936.52
Office Manager	1	1	1	G15	$49,438.66 -$74,157.99
Finance Customer Billing Associate II	3	3	3	T30	$48,120.03 -$70,690.91
Accounting Clerk II	6	6	6	T29	$45,826.94 -$67,323.07
Finance Customer Billing Associate I	2	2	2	T29	$45,826.94 -$67,323.07
Payroll Associate	3	3	3	T29	$45,826.94 -$67,323.07
Warehouse Operations Technician	1	1	1	T29	$45,826.94 -$67,323.07
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
TOTAL FULL TIME EMPLOYEES	**42**	**42**	**42**		
Payroll Associate	1	1	1	T29	$45,826.94 -$67,323.07
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		
TOTAL FULL TIME EMPLOYEES	**42**	**42**	**42**		
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		

Figure 113: Finance Positions

Finance – Budget Summary

Expenses

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$2,001,193	$2,547,032	$2267,266	$2,326,919

Figure 114: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Costs for municipal services (comparison of nine cities)	Economic Development 3	FY Annually	2nd Lowest (of 8)	2nd Lowest (of 8)	2nd Lowest (of 8)	Chart 30	Monitor Only
Number of Days Cash on Hand (General Fund)	Economic Development 3	FY Annually	99	110	95	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: Aa3 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 +	Standard & Poor's: AA Moody's: Aa2 Fitch: AA +	Not Applicable in FY2024	Chart 34	Monitor Only
Comprehensive Annual Financial Reporting (CAFR) audit findings	Culture 2	FY Annually	0	0	0	Chart 35	0

Figure 115: 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.

[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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 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	Not Available	No Findings
Accuracy of Billings (number of Customer Complaints & errors)	1	Annually	0.10%	0.12%	0.004%	<1% of total customers
Meeting Budgeted Revenues - Solid Waste	2	Annually	105.7%	99.7%	99.5%	100%
Accuracy of Billings (number of Customer Complaints & errors)	1	Annually	0.06%	0.07%	0.005%	<1% of total customers
Meeting Budgeted Revenues - Stormwater	2	Annually	104.53%	101.8%	98.5%	100%
Accuracy of Billings (number of Customer Complaints & errors)	1	Annually	0.10%	0.05%	0.005%	<1% of total customers
Meeting Budgeted Revenues – Wastewater	2	Annually	124.0%	109.7%	112.0%	100%
Percent of Code Enforcement fines processed	2	Annually	132.3%	100%	100%	100%
Timely payments of Principal and Interest payments	1	Quarterly	Yes	Yes	Not Available	Yes
Number of Audit Findings concerning Grants Administration	1	Quarterly	No Findings	No Findings	Not Available	No Findings
Compliance with Investment Policies	1	Annually	Yes	Yes	Not Available	Yes
Investment Earnings - Meet or exceed investment earnings benchmark	2	Annually	Yes	Yes	Not Available	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%	90%	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	0	20	0	0
Number of campaign reports received, reviewed, and published to the web	3	Biannually	30	60	46	50
Number of absentee ballot signatures verified	3	Biannually	9,767	20,612	20,612	20,000
Number of Boards and Committees Applications received and processed and appointments	3	Annually	96	84	41	60

Figure 116: Finance Performance Measures, Part 1

Finance – Performance Management

Performance Measure	Department Objectives Link	Frequency	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Number of legal ads published each year	3	Annually	37	34	37	40
Number of meetings attended by Clerk's office (Commission, Boards, Task Force)	3	Quarterly	113	102	130	115
Number of boxes (Records) placed in storage	3	Annually	445	279	422	400
Number of boxes (Records) destroyed	3	Annually	549	627	384	400
Records Administration — Number of Department Records Requests Processed	3	Quarterly	984	301	429	400

Figure 117: Finance Performance Measures, Part 2

Finance – Changes, Accomplishments and Efficiencies

CHANGES

City Clerk

- Now 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 will report to the Commission in February with their recommended changes.

Customer Billing

- Increase in number of customers served for Wastewater, Solid Waste and Stormwater
- Rate increases for Water and Wastewater monthly billings

Payroll

- Designed and developed additional resource to allow visibility and search capabilities for all reporting needs currently supported by Finance. This includes several other business areas also as we continue to work towards centralized information and support. This approach continues to be effective.
- Assisting in monitoring TPA activity for general ledger reporting and reconciliations.

ACCOMPLISHMENTS

City Clerk

- Conducted site visits with Disaster Recovery team and identified Vital Records. Crafting a plan for conversion of these documents.

Customer Billing

- Streamlining various manual processes
- Completed upgrade of Parking System
- Completed changes related to the replacement of Trakit with IMS system for permits, code enforcement, etc.

Finance – Changes, Accomplishments, and Efficiencies

Payroll

- Enhancing documentation for every business process that Payroll is involved in. Master document identifies each business process with additional information to assist in better management of each for our operations. Currently, 373 reference documents have been completed.
- Continuing implementation of Finance staff to PeopleSoft Time and Labor self-service into additional business areas.
- Continuing to review and assess documentation for Payroll and Retirement Services business areas to ensure ease of access and knowledge transfer for personnel changes. Documentation links are tied to dashboards also.
- W2's, 1099-R's and other regulatory reporting were completed on time. New functionality was introduced and implemented for CY2022 1099-R reporting that allows Retirement Services in addition to Payroll to be able to provide timely service to those needing reprints or have questions about their regulatory reporting.

OPERATION EFFICIENCIES

Customer Billing

- 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

Payroll

- Continuing to enhance report functionality and sharing it with other business divisions. These reports extract the information directly form the system in the format they are needed. These approaches will save considerable time and improve accuracy as program populates needed fields for templates.
- Continuing to design and deploy or enhance additional dashboard tools for Timekeepers, City U, Supervisors, Retirement Services, Risk Management, Finance, etc. to help improve efficiency in the completion of their work tasks.
- 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. Also includes non-CBA for mass updates such as Across the Boards.

FISCAL EFFICIENCIES

Payroll

- Continuing to establish new controls points with the Third-Party Administrators to better account for distributions through them.

Fire

Established in 1916, the Lakeland Fire Department has seven stations serving approximately 100,000+ people in its 84 square-mile response area, which includes the city limits as well as portions of unincorporated Lakeland. The department offers a wide range of services which include heavy rescue, technical rescue, fire prevention, fire code enforcement, fire investigation, aircraft rescue and firefighting, and in-house fleet maintenance; all in addition to the high-quality level of fire suppression and emergency medical response that the department is known for. The Lakeland Fire Department is also passionate about being an active participant in its community and consistently giving back through philanthropic efforts and through non-emergency services such as community outreach and preventative public education.

The Lakeland Fire Department (LFD) responds to calls for service through the Emergency-911 Central Dispatch System as well as calls in the greater Lakeland area through a county-wide contractual agreement. LFD provides firefighting response, and mitigates threats including building collapse, high angle rescue, confined space rescue, trench rescue, vehicle and/or machinery extraction, hazardous materials response, and water rescue. LFD also provides rescue services on a county-wide basis, through an agreement with the Polk County Fire Department, who in turn provides county-wide hazardous materials response. Firefighters trained to the level of emergency medical technician (EMT) provide basic life support techniques, and/or firefighters trained to the level of paramedic provide advanced life support techniques. LFD aircraft rescue and firefighting (ARFF) operations respond to any potential aircraft emergency or rescue event at the Lakeland Linder International Airport. Fire investigation conducts analysis of all fires in determining the cause and origin of an event where there was a loss of life and/or property damage from fire. LFD also reviews building construction plans for compliance with local and state ordinances, and on-site building inspections for fire safety and life safety compliance.

LFD promotes public fire safety education through a community-wide outreach program that teaches children and adults about hazards of fire, how to protect themselves from potential fire loss, and provides them with a safety plan in case a fire occurs in their home. Fire safety educational classes are also provided to local businesses and institutions on the proper use and maintenance of fire extinguishers and fire alarms.

Fire – Table of Organization

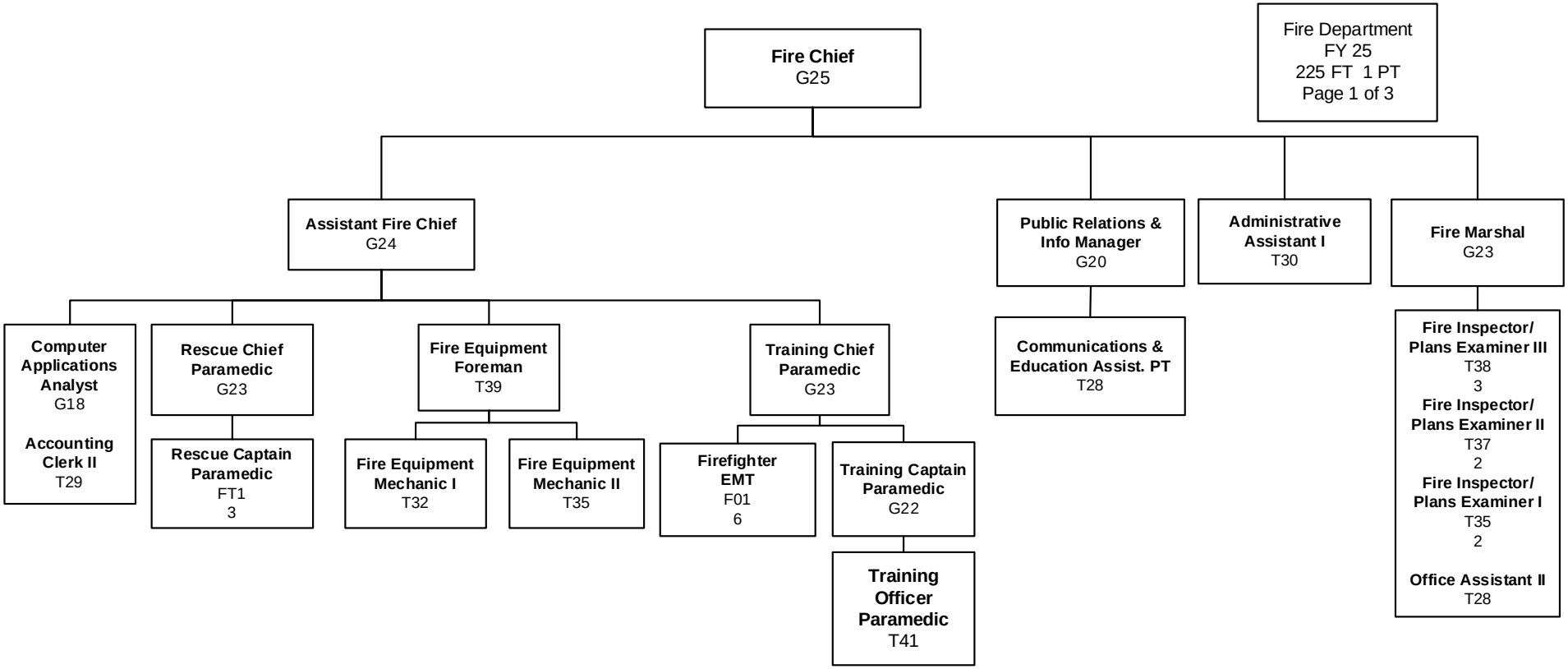

Figure 118: Fire Table of Organization Part 1

Fire – Table of Organization

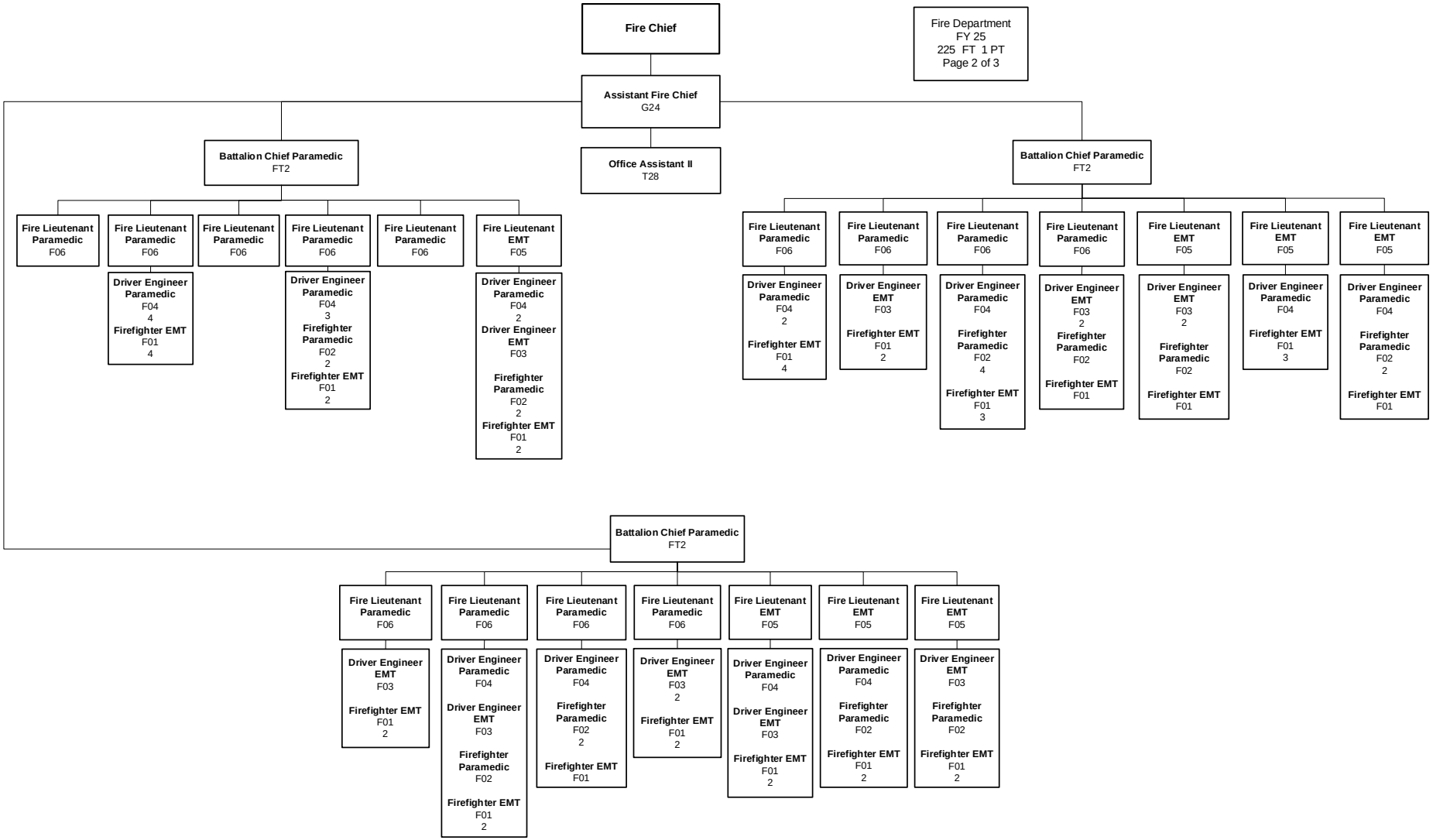

Figure 119: Fire Table of Organization Part 2

Fire – Table of Organization

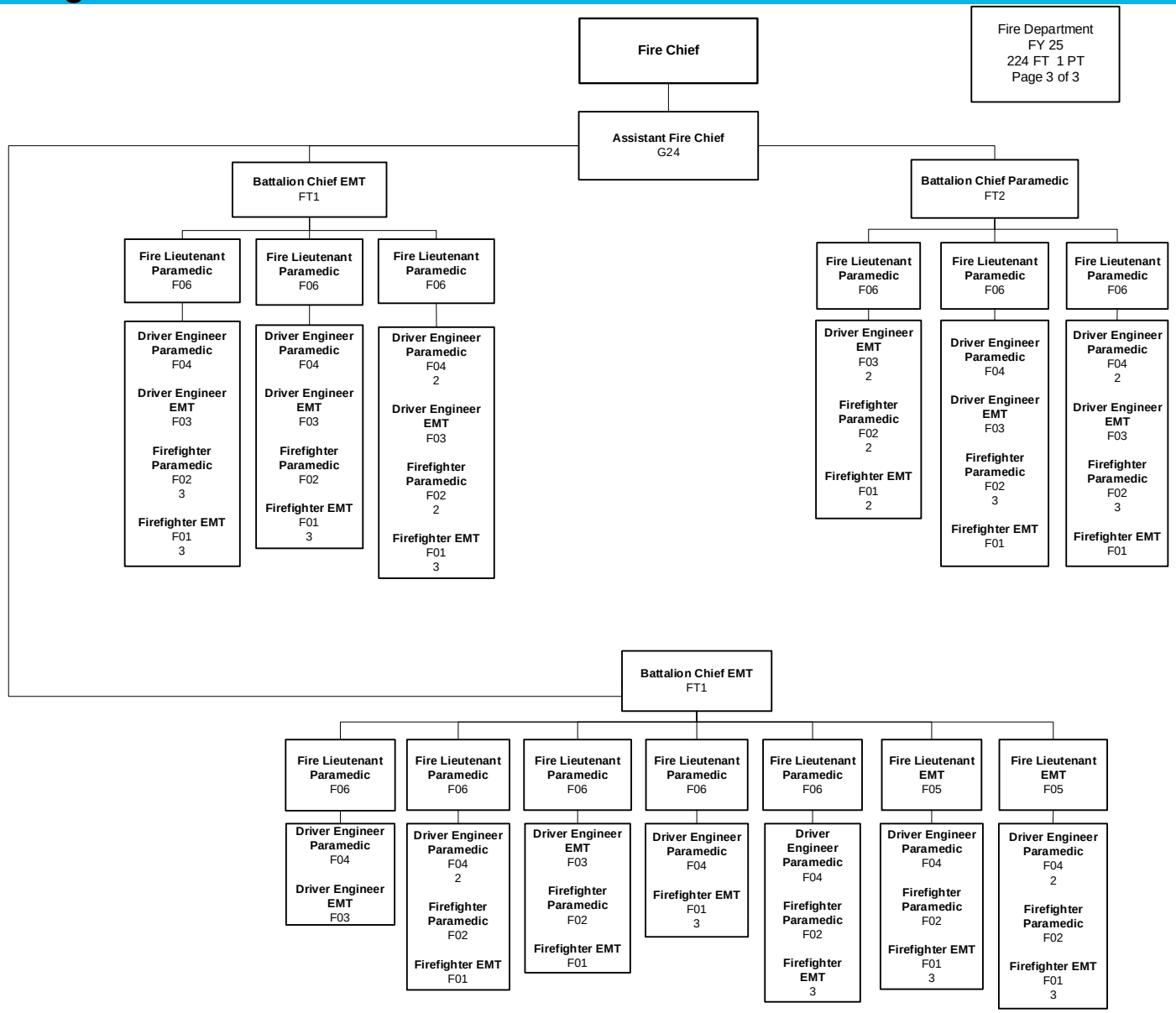

Figure 120: Fire Table of Organization Part 3

Fire – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Fire Chief	1	1	1	G25	$131,900.13 -$211,040.20
Assistant Fire Chief	2	2	2	G24	$117,244.20 -$187,590.94
Battalion Chief - Paramedic	3	4	4	FT2	$110,061.39 -$160,902.45
Fire Marshal	1	1	1	G23	$104,217.31 -$166,747.27
Rescue Chief - Paramedic	1	1	1	G23	$104,217.31 -$166,747.27
Training Chief - Paramedic	1	1	1	G23	$104,217.31 -$166,747.27
Battalion Chief - EMT	3	2	2	FT1	$97,832.36 -$143,024.40
Rescue Captain - Paramedic	3	3	3	FT1	$97,832.36 -$143,024.40
Training Captain - Paramedic	1	1	1	G22	$96,342.47 -$144,514.23
Fire Lieutenant Paramedic	24	24	24	F06	$82,499.64 -$116,569.85
Training Officer - Paramedic	1	1	1	T41	$82,299.94 -$120,903.43
Public Relations & Information Manager	1	1	1	G20	$79,622.55 -$119,433.83
Fire Equipment Foreman	1	1	1	T39	$74,649.97 -$109,663.92
Fire Plans Examiner	1	1	0	T38	$71,094.21 -$104,444.29
Fire Inspector/Plans Examiner III	0	0	3	T38	$71,094.21 -$104,444.29
Driver Engineer Paramedic	33	33	33	F04	$70,808.31 -$100,050.26
Fire Lieutenant EMT	9	9	9	F05	$70,701.08 -$99,898.73
Fire Safety Inspector II	2	2	0	T37	$67,709.47 -$99,468.54
Fire Inspector/Plans Examiner II	3	3	2	T37	$67,709.47 -$99,468.54
Computer Application Analyst	1	1	1	G18	$65,803.84 -$98,706.29
Fire Safety Inspector I	3	3	0	T35	$61,415.09 -$90,219.12
Fire Inspector/Plans Examiner I	0	0	2	T35	$61,415.09 -$90,219.12
Fire Equipment Mechanic II	0	0	1	T35	$61,415.09 -$90,219.12
Firefighter Paramedic	32	34	38	F02	$61,238.70 -$88,691.92
Driver Engineer EMT	21	21	21	F03	$60,681.76 -$85,741.72
Fire Equipment Mechanic I	2	2	1	T32	$53,051.44 -$77,936.52
Firefighter EMT	73	71	67	F01	$52,480.75 -$76,007.77
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Office Assistant II	2	2	2	T28	$43,645.76 -$64,116.75
TOTAL FULL TIME EMPLOYEES	**227**	**227**	**225**		
Communication & Education Assistant	1	1	1	T28	$43,645.76 -$64,116.75
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		
TOTAL FULL TIME EMPLOYEES	**227**	**227**	**225**		
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		

Figure 121: Fire Positions

Fire – Budget Summary

	Expenses			
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$24,246,365	$ 30,535,891	$28,479,792	$30,279,817

Figure 122: 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	CY2022 Actual	CY2023 Actual	CY2024 Actual	Chart	CY2025 Target
Percent of fires kept to room of origin	Public Safety 1, 4	CY Annually	78%	74%	Not Available	Chart 36	75% or >
Percent of Fire inspection violations brought into compliance	Public Safety 1, 4	CY Annually	50%	58%	Not Available	Chart 37	Increase
Total number of emergency responses (LFD)	Public Safety 1, 4	CY Annually	27,786	27,258	Not Available	Chart 38	Monitor Only
Percent of building and Fire Department permits reviewed by due date	Public Safety 1, 4	FY Quarterly	96.33% (Average)	96.50% (Average)	79.76% (Average)	Chart 39	95%

Figure 123: 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	CY2022 Actual	CY2023 Actual	CY2024 Actual	CY2025 Proposed
Firefighting						
Number of Fires requiring a Fire Investigator to determine cause and origin	1	Annually	62	56	Not Available	25
Number of Commercial Buildings Inspected	1	Annually	2,197	2,774	Not Available	2,500
Number of Construction Plans Reviewed	1	Annually	1,734	1,796	Not Available	1,500
Structure Fire Calls (100 series NFIRS)	2	Annually	169	162	Not Available	150
Non-structure Fire Calls (100 series NFIRS)	2	Annually	310	329	Not Available	325

Figure 124: Fire Performance Measures, Part 1

Fire – Performance Management

Performance Measure	Department Objectives Link	Frequency	CY2022 Actual	CY2023 Actual	CY2024 Actual	CY2025 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	56%	60%	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	73%	51%	Not Available	70%
Percent of NFPA Mandated Training Hours Accomplished	2	Annually	100%	100%	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	17,105	17,327	Not Available	22,000
Percent of Mandated Medical training hours accomplished	2	Annually	100%	100%	Not Available	100%

Figure 125: Fire Performance Measures, Part 2

Fire – Changes, Accomplishments, and Efficiencies

CHANGES

- Addition of (1) 40 Hour Training Officer for Fire Training.
- Fulfilled hiring additional 12 new firefighters for Kelly Day- Collective Bargaining.
- Obtained automatic aid with Polk County Fire Rescue for assistance south of Lakeland Linder International Airport.
- Nine (9) employees obtained Paramedic certification and were released to the field by Medical Direction.
- Automatic aid agreement with Polk County Fire Rescue obtained for enclave at County Line Road and Drane Field Road.

ACCOMPLISHMENTS

- Fire Marshal Cheryl Edwards was awarded Fire Marshal of the Year by the Florida Fire Marshals' and Inspectors' Association (FFMIA) and the Florida Fire Chiefs' Association (FFCA).
- Land acquisition is completed for Fire Station #8 at Sleepy Hill Road and Mall Hill Road.
- Request for Proposal (RFP) for contractor/architect published for Fire Station #8.
- Fire Prevention Division presented during University of Florida's Fire and Emergency Services Symposium in May 2024.
- Lakeland Fire Department participated in the annual Federal Aviation Administration (FAA) inspection for Airport Rescue and Firefighting (ARFF), maintaining service level index for Lakeland International Airport.
- Five fire stations received maintenance services such as painting, installation of new flooring, or lighting.
- Coordinated annual LFD Toy Drive, as well as conducted Truck-or-Treat in partnership with Lakeland Police Department. Estimated citizen contacts are over 6,000.

Fire – Changes, Accomplishments, and Efficiencies

OPERATION EFFICIENCIES

- Fire Prevention implemented iMS software with COL, providing collaboration for permitting, planning, code enforcements, and licensing.
- Additional in-vehicle radio repeater obtained to support Emergency Responder Communications Enhancement System. Operational policies and response plans were created to dispatch appropriate Battalion Chief vehicles with Digital Vehicle Repeater (DVR) to buildings with known radio signal deficiencies.
- Elimination of firefighting foam containing carcinogenic PFOS/PFAS compounds on suppression units. Fluorine free foam purchased at $10,000 to replace the hazardous foam.
- The Fire Training Division modified duties to include a new Training Officer.

FISCAL EFFICIENCIES

- New Aircraft Rescue and Firefighting (ARFF) vehicle ordered under Airport Improvement Project. This grant included equipment and a vehicle, which are valued at $1,000,000.
- A refurbished ARFF truck was purchased to provide future increased index level requirement for commercial passenger aircraft.
- Refurbished existing Mako compressed breathing air trailer for $52,000. Service life extended as opposed to the purchase of a new unit at a cost of $160,000.
- Recruitment efforts continued to include schools, technical colleges, and career fairs. (290 contacts)
- Interlocal agreement with Polk Couty School Board to conduct Firefighter Minimum Standards course at Lakeland Fire Training facility.
- Successfully recovered $45,730.50 for State Mutual Aid given for Hurricane Idalia.
- Received two (2) new fire engines including new Engine 81. Ordering in pairs, LFD saved $70,000 over single fire engine order.
- Conducted three (3) in-house new hire academies, along with paramedic orientation.

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Human Resources

Human Resources (HR) supports all departments City-wide by performing the services necessary to maintain an adequate and qualified workforce for the City of Lakeland. HR serves departments and employees in personnel matters throughout all stages of employment. HR services include analyzing and validating job classification and compensation, administering testing and assessment of employees, providing workforce development and training, managing labor relations, performing succession management, conducting investigative audits, and interpreting civil service rules and City policy regarding employees. HR also maintains systems for FMLA administration, ensures FLSA compliance (regarding exempt and non-exempt job classification), and EEOC compliance. HR is responsible for the collection and maintenance of all employee records.

Human Resources – Table of Organization

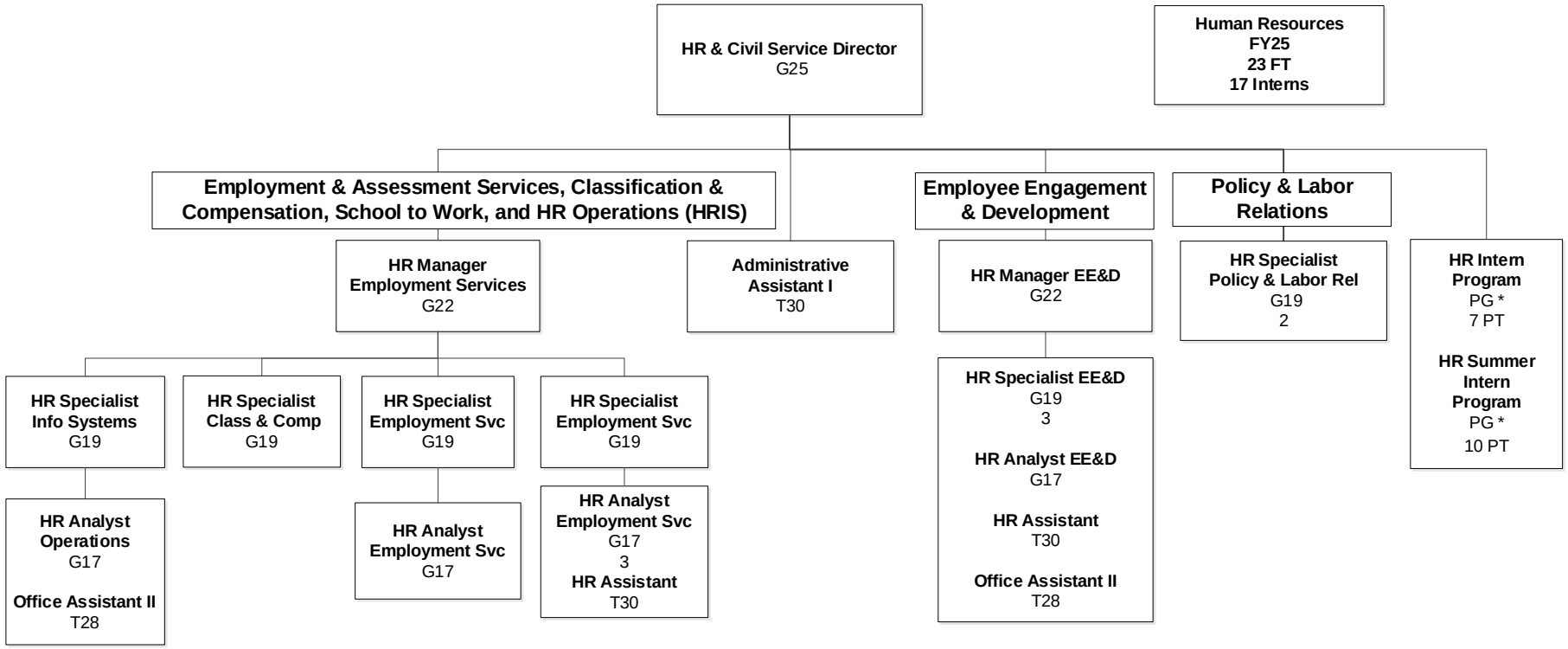

Figure 126: Human Resources Table of Organization

Human Resources – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
HR & Civil Service Director	1	1	1	G25	$131,900.13 -$211,040.20
HR Manager - EE&D	1	1	1	G22	$96,342.47 -$144,514.23
HR Manager - Employment Services	1	1	1	G22	$96,342.47 -$144,514.23
HR Specialist Class & Comp	1	1	1	G19	$72,384.33 -$108,576.50
HR Specialist EE&D	3	3	3	G19	$72,384.33 -$108,576.50
HR Specialist Employment Svc	3	3	2	G19	$72,384.33 -$108,576.50
HR Specialist Info Systems	1	1	1	G19	$72,384.33 -$108,576.50
HR Specialist Policy & Emp Labor Rel	3	3	2	G19	$72,384.33 -$108,576.50
HR Analyst Class & Comp	1	1	0	G17	$59,820.91 -$89,731.36
HR Analyst EE&D	1	1	1	G17	$59,820.91 -$89,731.36
HR Analyst Employment Svc	4	4	4	G17	$59,820.91 -$89,731.36
HR Analyst Operations	1	1	1	G17	$59,820.91 -$89,731.36
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
HR Assistant	2	2	2	T30	$48,120.03 -$70,690.91
Office Assistant II	2	2	2	T28	$43,645.76 -$64,116.75
TOTAL FULL TIME EMPLOYEES	**26**	**26**	**23**		
College Intern	17	17	17	*	$31,200.00
TOTAL PART TIME EMPLOYEES	**17**	**17**	**17**		
TOTAL FULL TIME EMPLOYEES	**26**	**26**	**23**		
TOTAL PART TIME EMPLOYEES	**17**	**17**	**17**		

Figure 127: Human Resources Positions

Human Resources – Budget Summary

	Expenses			
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$1,649,931	$2,549,714	$1,815,768	$2,342,025

Figure 128: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Total number of Human Resource policies reviewed and/or revised	Culture 6	FY Annually	12	4	3	Chart 40	Monitor Only
New hires completing compliance training	Culture 6	FY Annually	100%	100%	97.50%	Chart 41	95%
Leadership and development training content retained	Culture 6	FY Annually	97%	98%	99%	Chart 42	75%
Percent of employees utilizing tuition reimbursement benefit	Culture 6	FY Annually	4.04%	4.50%	4.50%	Chart 43	6.2%
Time to fill position vacancies	Culture 4, 6	FY Annually	Average Number of Days: 87 Requisitions: 590	Average Number of Days: 82 Requisitions: 654	Average Number of Days: 80 Requisitions: 584	Chart 44A Chart 44B	Average Days – Decrease Number of Requisitions - Increase

Figure 129: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Number of Public Employers Relations Commission (PERC) Hearings	1	Annually	2	0	1	2
Number of Arbitration & Mediation Hearings	1	Annually	7	0	0	2
VIP Awards (Total Number of VIP Awards)	3	Quarterly	208	211	169	Increase
Number of positions filled with existing employees (promotions from within ranks)	4	Quarterly	300	236	255	218
Number of external new hires	4	Quarterly	436	438	392	400
Average number of minimally qualified applicants per requisition	4	Annually	17	13	14	12
Number of Grievances Filed	5	Quarterly	25	4	4	30
Number of Grievances Resolved	5	Quarterly	12	3	4	28

Figure 130: Human Resources Performance Measures

Changes, Accomplishments & Efficiencies – Human Resources

CHANGES

- Modified and amended the Tuition Assistance Educational Program to include books and selected fees. In addition, employees can take advantage of the tuition reimbursement benefit on day one of employment and increase reimbursement amount by $500 (now $2,500 annually).
- Successfully reintegrated the Risk / Central Stores employees back into the General Employee population after the International Brotherhood of Electrical Workers Union withdrew from the representative role. Florida PERC confirmed the dissolution of the local union.

ACCOMPLISHMENTS

- Developed, vetted and submitted for City Management's approval multiple policies and procedures from the General Employee Wage and Classification Study for all General Employee classifications to operationalize and communicate expected actions to fulfill marketplace competitive goals while reducing the time required to progress from the minimum to the maximum of the range.
- There were no sustained discrimination charge rulings in FY24.
- There were no requests for Civil Service Appeal Hearings based on the actual or perceived loss of property rights.
- Offered four designed, developed, and facilitated Alumni Leadership and Networking Forums for both the "New to Supervision" and the "48 Hours: Invest in You" leadership programs.
- Developed and submitted for City Manager approval an updated Reward and Recognition Program that includes both referred and non-referred components, with a primary focus on recognizing behaviors/actions above and beyond the scope of one's job. "Above City Expectations (A.C.E.)." The revised program will continue to provide opportunities for peer-to-peer recognition for high quality service.
- Developed Critical Customer Service Skills Training program for Lakeland Electric Customer Service Employees.

Human Resources – Performance Management

- Launched the "Get R.E.A.L." (Resilient, Energized, Agile Leadership) workshops that target the five pivotal areas identified from a comprehensive needs analysis: *Developing Big Picture Thinking, Creating a Culture of Accountability, Developing an Empowered Workforce, Navigating Difficult Conversations, and Servant Leadership.*
- Continued use of "boosters" to reinforce key learnings from new hire onboarding events, "New To" Supervision (99% success rate) and "48 Hours: Invest in You" programs (100% success rate).
- 97.5% of our new employees completed their mandatory training within the prescribed timeframe.
- The number of employees participating in the Tuition Reimbursement inched up following modifications to the covered expenses.

OPERATION EFFICIENCIES

- The Hybrid Work Team Project successfully completed its first year with participating employees in Finance, DoIT, and Payroll as the initial groups. Recommendations and review from the program sponsors with an endorsement from the City Manager's Office have led to launching the City's designed non-Covid telecommuting arrangements since Lakeland Electric began in 2009.
- Increased the organizational effectiveness catalog of offerings to use of "True Colors" assessments as a tool. It is designed for use with our strategic partners requesting Organizational Developing consulting regarding team building, organizational effectiveness, cultural norms, and professional awareness.
- Transitioned HR Manager/Employee Labor Relations Policy headcount to the City Attorney Office without disruption of services.
- Employment Services reduced the Time to Fill Positions (from Posting to Offer) from 82 days in 2023 to 80 days in 2024.
- Employment Services reduced the Average Number of Days to Fill a Position (not including temporary or seasonal positions) from 654 in 2023 to 584 in 2024.
- Employment Services increased the number of veterans hired in 2024 to 43, up from 31 in 2023.
- The School to Work Program Power Academy had 19 students in 2024, an increase from 13 in 2023.

FISCAL EFFICIENCIES

- There were no Unfair Labor Practice Charges filed as well as no Conducted the First Milestone Service Award breakfast with two additional service anniversaries which nearly double the number of employees recognized for their years of continuous service to the City of Lakeland. The monetary amount for all milestones anniversaries was also increased and remain cost neutral to the FY24 departmental budget.

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 algins 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

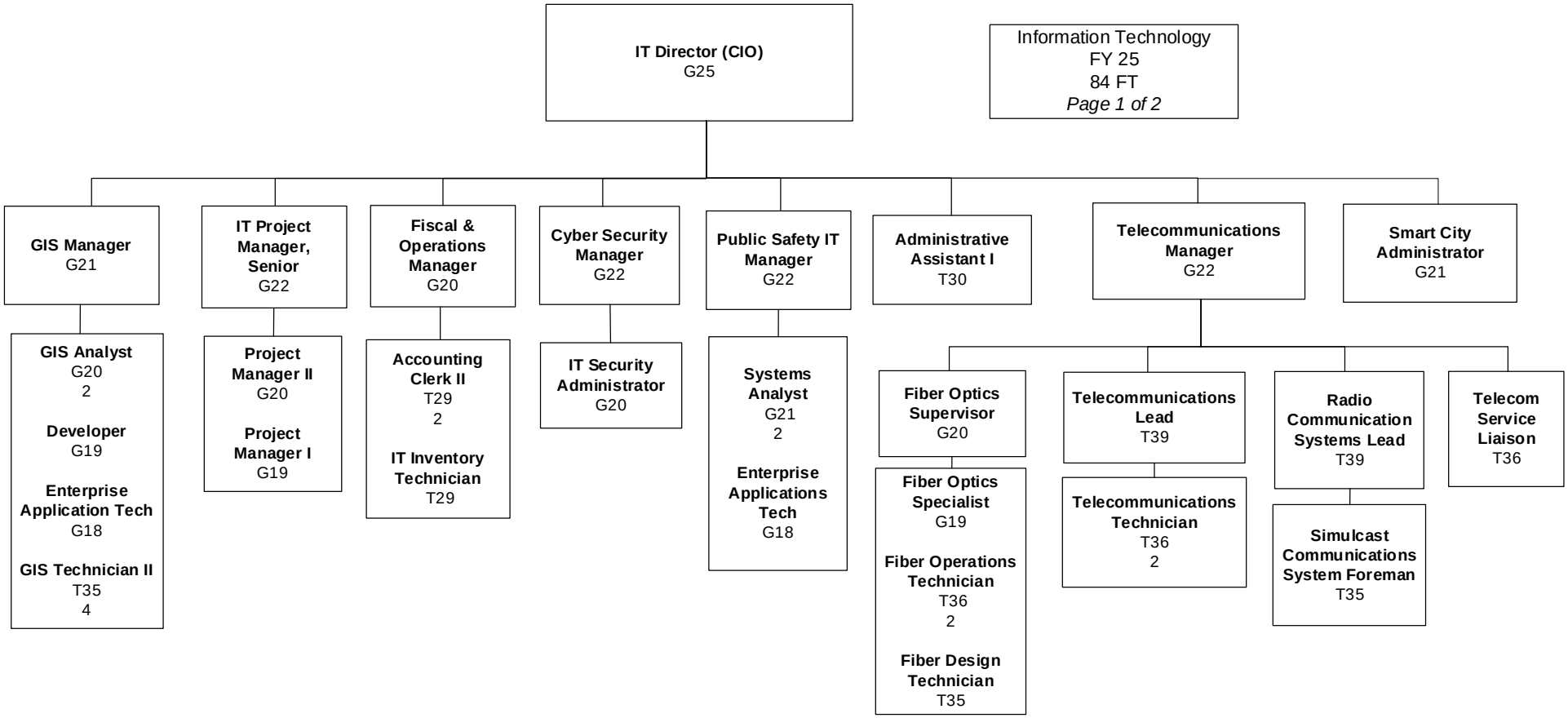

Figure 131: Information Technology Table of Organization Part 1

Information Technology – Table of Organization

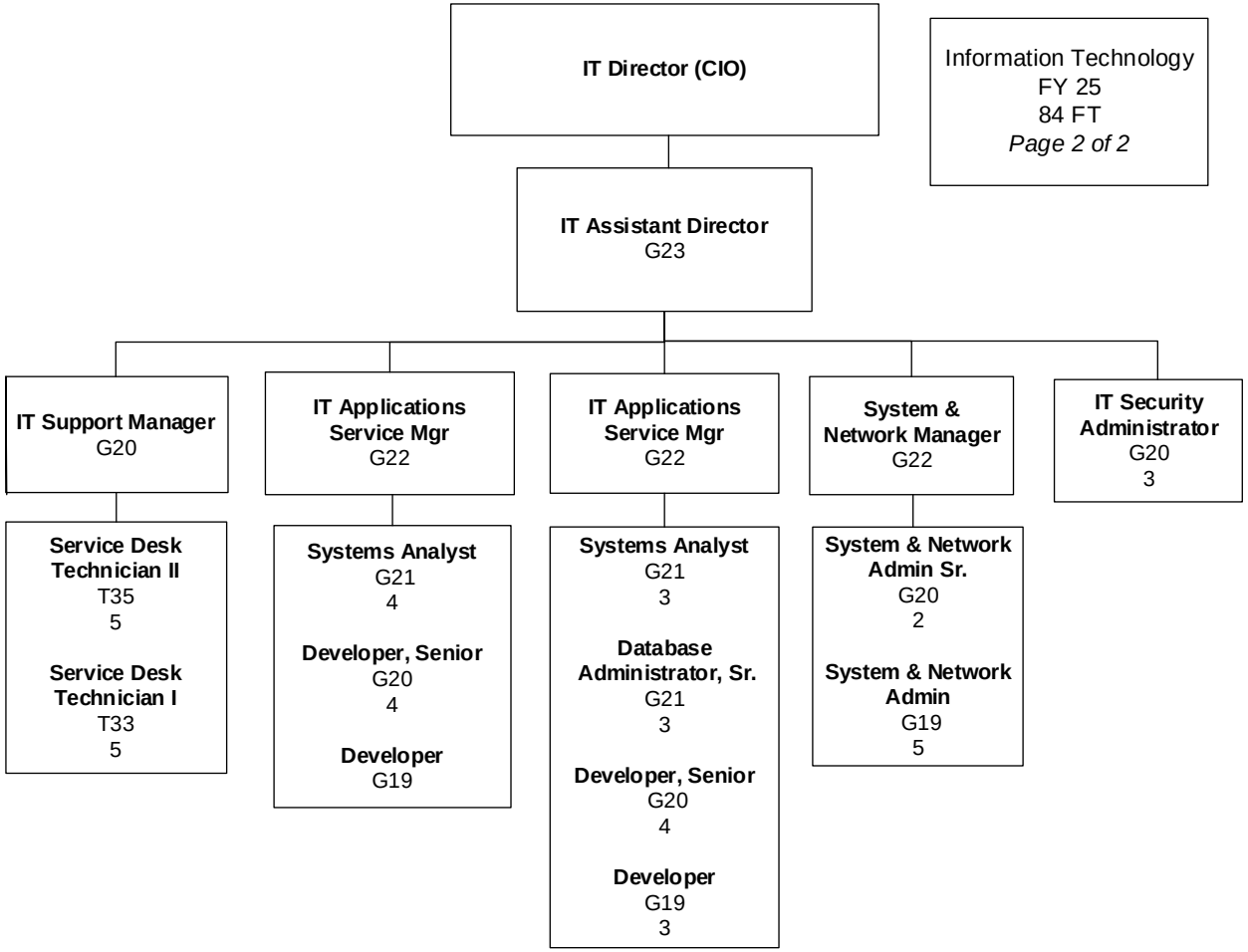

Figure 132: Information Technology Table of Organization Part 2

Information Technology – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
IT Director (CIO)	1	1	1	G25	$131,900.13 -$211,040.20
IT Assistant Director	1	1	1	G23	$104,217.31 -$166,747.27
Cyber Security Manager	1	1	1	G22	$96,342.47 -$144,514.23
IT Applications Service Manager	2	2	2	G22	$96,342.47 -$144,514.23
IT Project Manager Sr.	1	1	1	G22	$96,342.47 -$144,514.23
Public Safety IT Manager	1	1	1	G22	$96,342.47 -$144,514.23
System & Network Manager	1	1	1	G22	$96,342.47 -$144,514.23
Telecommunications Manager	1	1	1	G22	$96,342.47 -$144,514.23
Database Administrator Sr.	3	3	3	G21	$87,583.96 -$131,376.47
GIS Manager	1	1	1	G21	$87,583.96 -$131,376.47
Systems Analyst	8	8	8	G21	$87,583.96 -$131,376.47
Smart City Administrator	0	0	1	G21	$104,217.31 -$166,747.27
Developer Senior	10	10	8	G20	$79,622.55 -$119,433.83
Fiber Optics Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Fiscal and Operations Manager	1	1	1	G20	$79,622.55 -$119,433.83
GIS Analyst	2	2	2	G20	$79,622.55 -$119,433.83
IT Security Administrator	4	4	4	G20	$79,622.55 -$119,433.83
IT Support Manager	1	1	1	G20	$79,622.55 -$119,433.83
Project Manager II	1	1	1	G20	$79,622.55 -$119,433.83
System & Network Administrator, Sr.	2	2	2	G20	$79,622.55 -$119,433.83
Developer	5	5	6	G19	$72,384.33 -$108,576.50
Fiber Optics Specialist	1	1	1	G19	$72,384.33 -$108,576.50
Project Manager I	1	1	1	G19	$72,384.33 -$108,576.50
Systems & Network Administrator	5	5	5	G19	$72,384.33 -$108,576.50
Enterprise Applications Technician	2	2	2	G18	$65,803.84 -$98,706.29
Radio Communications System Lead	1	1	1	T39	$74,649.97 -$109,663.92
Telecommunications Lead	1	1	1	T39	$74,649.97 -$109,663.92
Fiber Operations Technician	2	2	2	T36	$64,486.27 -$94,732.45
Telecomm Service Liaison	1	1	1	T36	$64,486.27 -$94,732.45
Telecommunications Technician	2	2	2	T36	$64,486.27 -$94,732.45
Fiber Design Technician	0	1	1	T35	$61,415.09 -$90,219.12
GIS Technician II	5	4	4	T35	$61,415.09 -$90,219.12
Service Desk Technician II	5	5	5	T35	$61,415.09 -$90,219.12
Simulcast Comm System Foreman	1	1	1	T35	$61,415.09 -$90,219.12
Service Desk Technician I	5	5	5	T33	$55,703.48 -$81,833.29
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
IT Inventory Technician	1	1	1	T29	$45,826.94 -$67,323.07
Accounting Clerk II	2	2	2	T29	$45,826.94 -$67,323.07
TOTAL FULL TIME EMPLOYEES	**84**	**84**	**84**		
TOTAL FULL TIME EMPLOYEES	**84**	**84**	**84**		

Figure 133: Information Technology Positions

Information Technology – Budget Summary

		Expenses		
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
Information Technology	$19,853,829	$28,867,211	$26,650,839	$29,034,942

Figure 134: Information Technology Budget Summary – Expenses

		Revenues		
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
Information Technology	$19,853,829	$28,867,211	$26,650,839	$29,034,942

Figure 135: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Technology Incident Response Time (Percent Resolved within Timeframe) Urgent calls (Internal to City of Lakeland Departments)	Infrastructure 2 Culture 5	FY Quarterly	100.00%	100%	100%[1]	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	98.57%	98.71	100%[2]	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	94.24%	98.83%	100%	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	99.30%	98.36%	100%	Chart 48	90%

Figure 136: Information Technology – Key Success Indicators

Department Objective – Information Technology

1. 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Planned Projects Requested vs. Completed Projects	1	Quarterly	54%[3]	Not Available	Not Available	Increase

Figure 137: Information Technology Performance Measure

[1] No data available Q2 and Q3 due to the transition from Maximo to Team Dynamix.
[2] No data available Q2 and Q3 due to the transition from Maximo to Team Dynamix.
[3] Due to COVID-19 many Departments put projects on hold.

Information Technology – Changes, Accomplishments, and Efficiencies

CHANGES

- 5 Staff werepromoted from Service Desk to other IT roles.
- GIS picked up the Engineering and GIS development work that IT WISE used to do.
- Deployed wireless access point to support digital scheduling and internet connectivity at the Beerman Tennis Court Complex for our citizens.
- Released a revised cybersecurity awareness training program for the City of Lakeland, aligning with State of Florida and Florida Digital Service requirements, ensuring annual training.
- Updated the phishing assessment program: most employees now receive fewer, more realistic phishing emails, while a developmental branch focuses on frequent, easier-to-identify emails for skill practice.
- Developed a formal process for phishing email reporting and evaluation to triage, analyze, and mitigate threats, and reduce risk for the City.
- Began collecting data for the purpose of tracking and reporting of cybersecurity incidents both at the City and across the state allowing us to create clearer operational picture that the City faces.
- DoIT staff member active as the Local Agency Security Officer (LASO) with FDLE.

ACCOMPLISHMENTS

- New InSite Launch - A complete rebuild of the employee internal communication website including Departmental Information, Ask City Management Q&A, Rewards & Recognition Program, News Bulletins & Videos, Upcoming events, Marketplace, Discussion Forums.
- Vision Zero Story map and Severe Crash Dashboard which tells the story of Vision Zero and why we want to do it as well as displaying locations and analytical data about severe crashes.
- Analysis of City Commission Redistricting for Charter Review Committee.
- Upgrade of 1200 endpoints to current operating system.
- Completed 2 miles construction of 96 count Fiber Optic cable along Drane Field Road to connect the new Hamilton Substation.
- Installed new communications node (JungleMux) at new Hamilton Substation. This node was placed into service as node #15 in a 15 node ring configuration.
- Deployed SFTP Server to replace FTP server to enhance the security posture of external file transfers. This replacement will reduce cyber risk to the city by requiring encryption while data is accessed, at rest, and in transit.
- Streetlight Incident Reporting – In a joint effort between DoIT divisions, a GIS website was designed for reporting streetlight incidents for Lakeland Electric. The report then generates a work request to Maximo and updates occur as the repairs are done. This has created business efficiencies foe LE in a process which was previously very manual.
- Training and security awareness campaigns helped reduce failed phishing assessments to below 2.2%, compared to the industry average of 4.5%.

Information Technology – Changes, Accomplishments, and Efficiencies

- Increased the city-wide cybersecurity awareness training completion rate from 88% to an average of 99.9% for the first monthly cohorts.
- Improved from not analyzing reported phishing emails to analyzing, classifying, and taking action on 95% of them on the same business day.
- Presented a series of business email compromise workshops to key personnel in finance, purchasing, and risk management, following significant financial losses in several local governments due to such attacks.
- Presented at the Florida Local Government Information Systems Association annual and winter conferences, highlighting the rapid progress the City of Lakeland has made in protecting its information systems and citizens.
- Received Local Government Cybersecurity Grant from the State of Florida valued at $243,707 in capabilities, and reapplied and was awarded the same capabilities for the City for FY25.
- Deployed New Multi-Factor Authentication Authenticators for Police Department (Security), fulfilling the CJIS requirement for sworn officers to use multi-factor authentication.
- Major projects completed – Team Dynamix PPM Software Implementation. Software to support better project management engagement.
- Implemented cyber security tools including; transparent vpn, firewalls, and various cyber security tools received in cyber grant from State.

OPERATION EFFICIENCIES

- Implemented a unified security operations platform, integrating data from critical city systems for improved visibility and faster cyber risk response.
- Worked with Security Operations and Network Support to develop and implement a multi-factor authentication solution for both law enforcement and union workers that balanced usability with security leveraging existing software to save over $250,000 in new software purchases and renewals.

FISCAL EFFICIENCIES

- Use of Cloud Archive Storage to reduce cost of maintaining assessment videos for the HR Department – Cost savings of $9,200/year.
- Engaged with Verizon to align city to new cost structure resulting in 100k/year savings for cellular services.
- Selected new laptop vendor resulting in 100k/year in savings over incumbent pricing.
- Received a Local Government Cybersecurity Grant from the State of Florida valued at $243,707 and successfully reapplied for the same capabilities for FY25.
- Identified and implemented a savings of $241k over 4 years for Oracle Products
- Awarded cyber security tools valued at $244k via the State of Florida Cyber Security Grant.

Internal Audit

The Internal Audit Department supports and promotes honest and transparent operations through independent and objective auditing services, ensuring accountability within all City of Lakeland governance activities.

Core Activities:
Compliance Audits
Operational Audits
Risk Assessment Activities

Internal Audit – Table of Organization

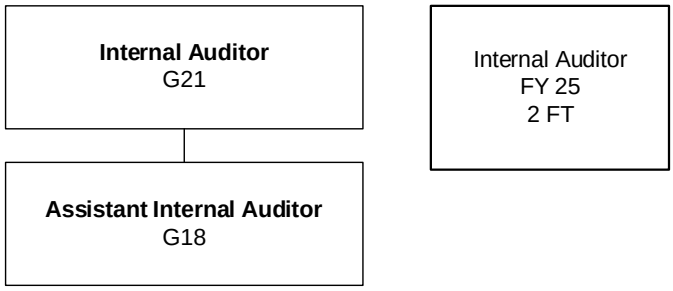

Figure 138: Internal Audit Table of Organization

Internal Audit – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Internal Auditor	1	1	1	G23	$104,217.31 -$166,747.27
Internal Auditor Assistant	1	1	1	G18	$65,803.84 -$98,706.29
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	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$40,560	$98,893	-$9,171	$143,089

Figure 140: Internal Audit Budget Summary – Expenses

Internal Audit – Changes, Accomplishments, and Efficiencies

CHANGES

- New Internal Audit Manager hired

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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

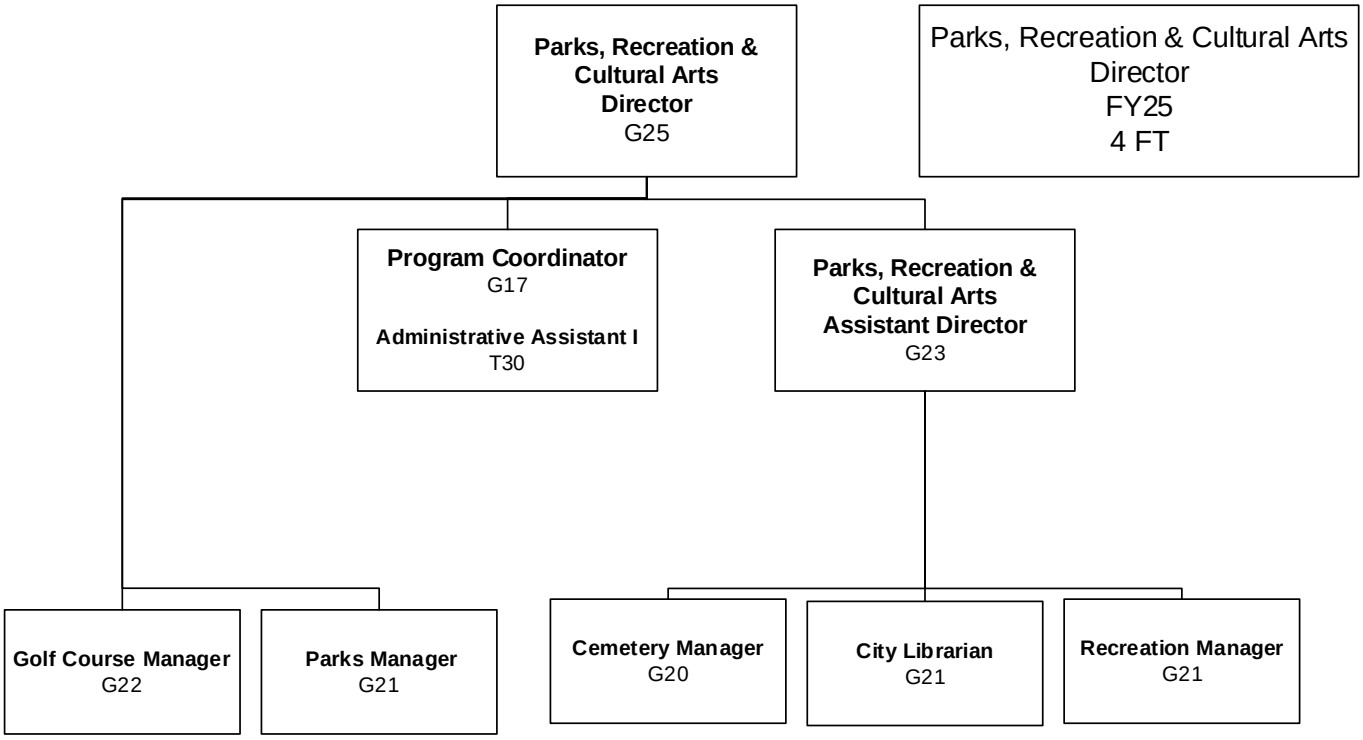

Figure 141: PRCA Director Table of Organization

PRCA – Director – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Parks, Rec & Cultural Arts Dir	1	1	1	G25	$131,900.13 -$211,040.20
Parks, Rec & Cultural Asst. Dir	1	1	1	G23	$104,217.31 -$166,747.27
Program Coordinator	1	1	1	G17	$59,820.91 -$89,731.36
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
TOTAL FULL TIME EMPLOYEES	**4**	**4**	**4**		
TOTAL FULL TIME EMPLOYEES	**4**	**4**	**4**		

Figure 142: PRCA Director Positions

PRCA – Cemeteries – Table of Organization

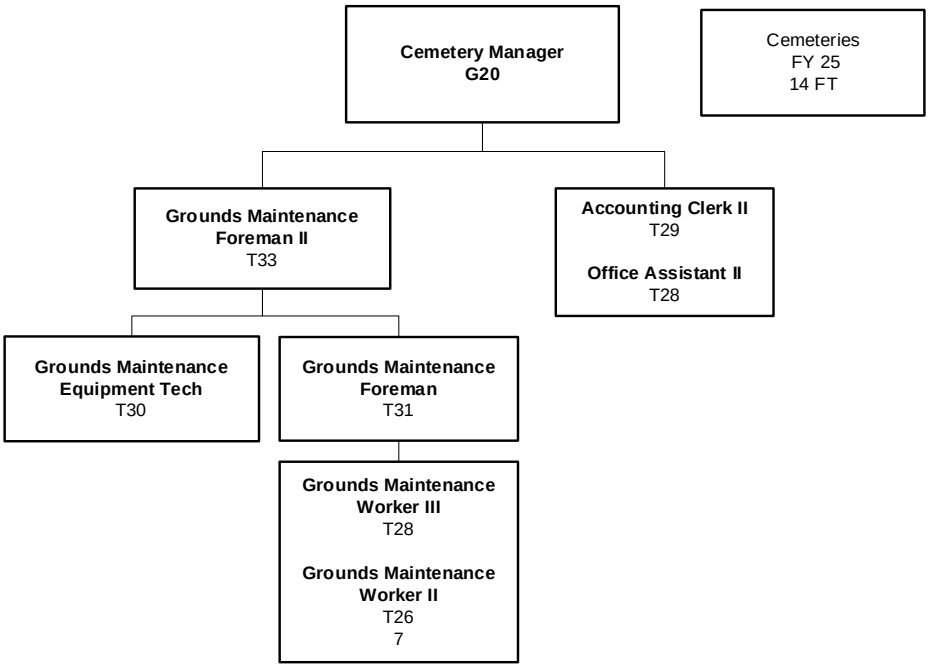

Figure 143: PRCA Cemeteries Table of Organization

PRCA – Cemeteries – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Cemetery Manager	1	1	1	G20	$79,622.55 -$119,433.83
Grounds Maintenance Foreman II	1	1	1	T33	$55,703.48 -$81,833.29
Grounds Maintenance Foreman	1	1	1	T31	$50,525.03 -$74,224.50
Grounds Maintenance Equipment Tech	1	1	1	T30	$48,120.03 -$70,690.91
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Grounds Maintenance Worker III	1	1	1	T28	$43,645.76 -$64,116.75
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
Grounds Maintenance Worker II	7	7	7	T26	$39,587.46 -$58,155.99
TOTAL FULL TIME EMPLOYEES	**14**	**14**	**14**		
TOTAL FULL TIME EMPLOYEES	**14**	**14**	**14**		

Figure 144: PRCA Cemeteries Positions

PRCA – Cleveland Heights – Table of Organization

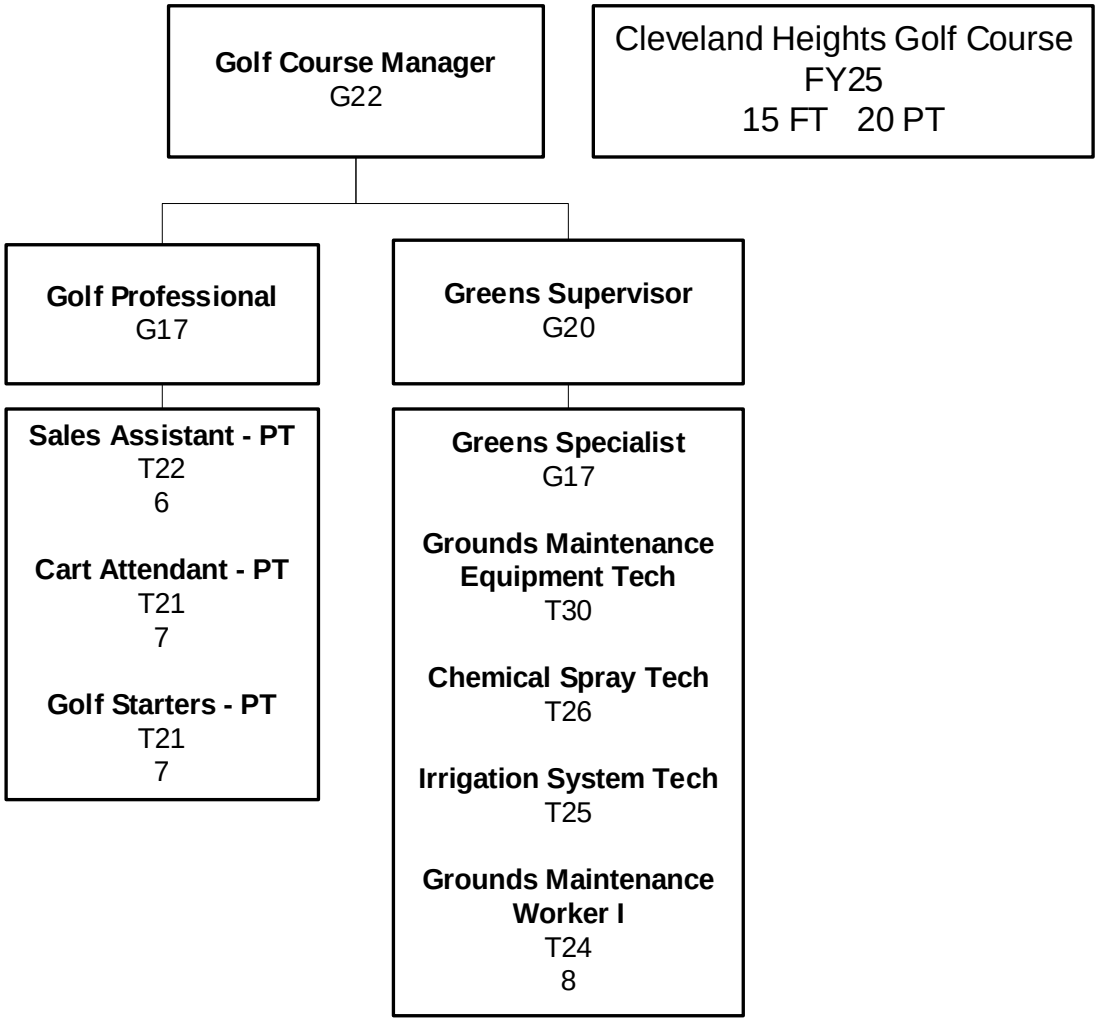

Figure 145: PRCA Cleveland Heights Golf Course Table of Organization

PRCA – Cleveland Heights – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Golf Course Manager	1	1	1	G22	$96,342.47 -$144,514.23
Greens Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Golf Professional	1	1	1	G17	$59,820.91 -$89,731.36
Greens Specialist	1	1	1	G17	$59,820.91 -$89,731.36
Grounds Maintenance Equipment Tech	1	1	1	T30	$48,120.03 -$70,690.91
Accounting Clerk I	1	1	0	T27	$41,566.99 -$61,064.58
Chemical Spray Tech	1	1	1	T26	$39,587.46 -$58,155.99
Irrigation System Technician	1	1	1	T25	$37,701.89 -$55,386.76
Grounds Maintenance Worker I -CHGC	8	8	8	T24	$35,907.11 -$52,749.49
TOTAL FULL TIME EMPLOYEES	**16**	**16**	**15**		
Grounds Maintenance Worker I -CHGC	1	1	0	T24	$35,907.11 -$52,749.49
Sales Assistant	6	6	6	T22	$33,544.34 -$47,842.37
Golf Starters	7	7	7	T21	$32,905.62 -$45,566.17
Cart Attendant	7	7	7	T21	$32,905.62 -$45,566.17
TOTAL PART TIME EMPLOYEES	**21**	**21**	**20**		
TOTAL FULL TIME EMPLOYEES	**16**	**16**	**15**		
TOTAL PART TIME EMPLOYEES	**21**	**21**	**20**		

Figure 146: PRCA Cleveland Heights Golf Course Positions

PRCA – Library – Table of Organization

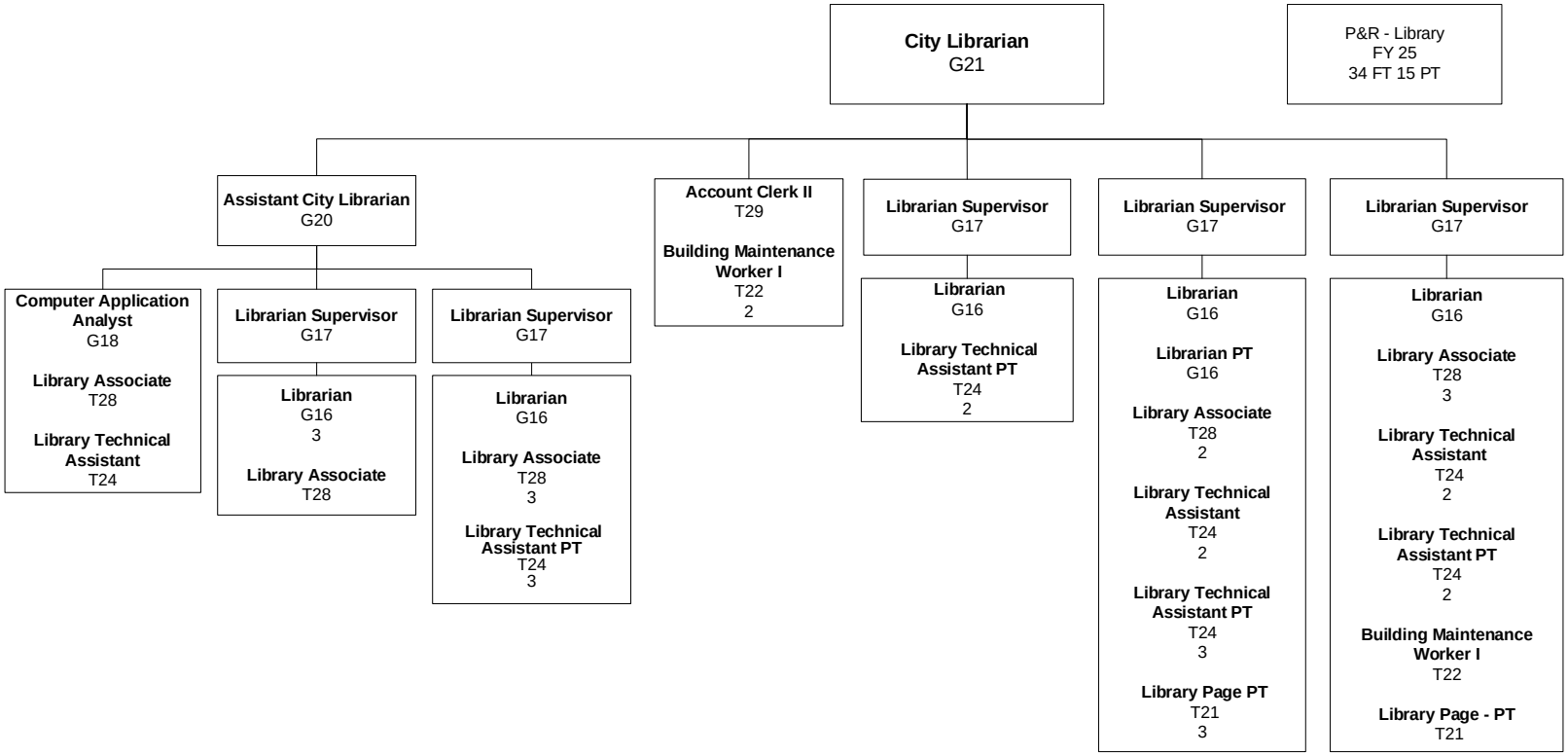

Figure 147: PRCA Library Table of Organization

PRCA – Library – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
City Librarian	1	1	1	G21	$87,583.96 -$131,376.47
Assistant City Librarian	1	1	1	G20	$79,622.55 -$119,433.83
Computer Application Analyst	1	1	1	G18	$65,803.84 -$98,706.29
Librarian Supervisor	6	5	5	G17	$59,820.91 -$89,731.36
Librarian	7	7	7	G16	$54,382.74 -$81,574.64
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Library Associate	10	10	10	T28	$43,645.76 -$64,116.75
Library Technical Assistant	7	5	5	T24	$35,907.11 -$52,749.49
Building Maint Worker I	3	3	3	T22	$33,544.34 -$47,842.37
TOTAL FULL TIME EMPLOYEES	**37**	**34**	**34**		
Librarian	1	1	1	T33	$54,382.74 -$81,574.64
Library Technical Assistant	12	10	10	T24	$35,907.11 -$52,749.49
Library Page	7	7	4	T21	$32,905.62 -$45,566.17
TOTAL PART TIME EMPLOYEES	**20**	**18**	**15**		
TOTAL FULL TIME EMPLOYEES	**37**	**34**	**34**		
TOTAL PART TIME EMPLOYEES	**20**	**18**	**15**		

Figure 148: PRCA Library Positions

PRCA – Parks – Table of Organization

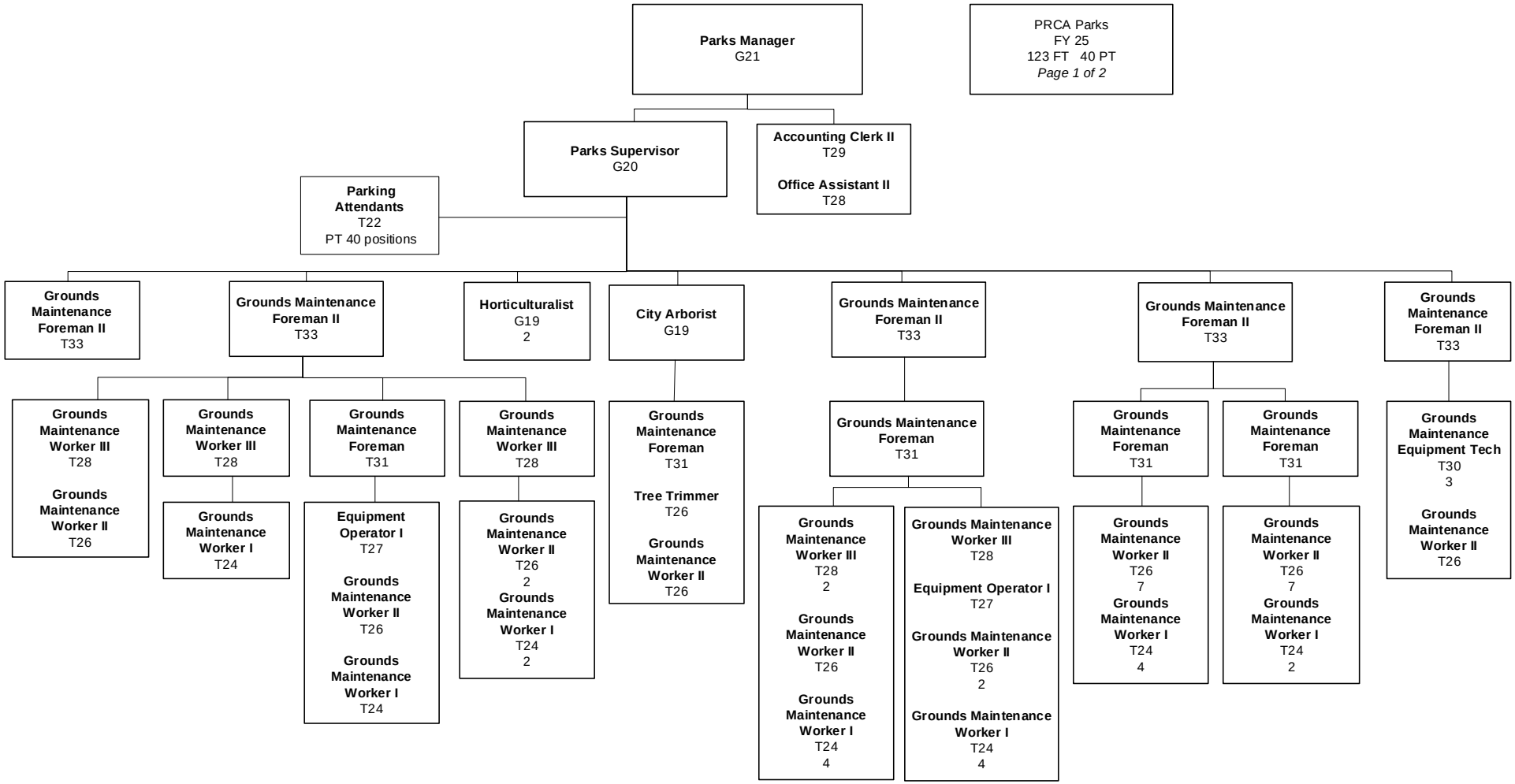

Figure 149: PRCA Parks Table of Organization – Part 1

PRCA – Parks – Table of Organization

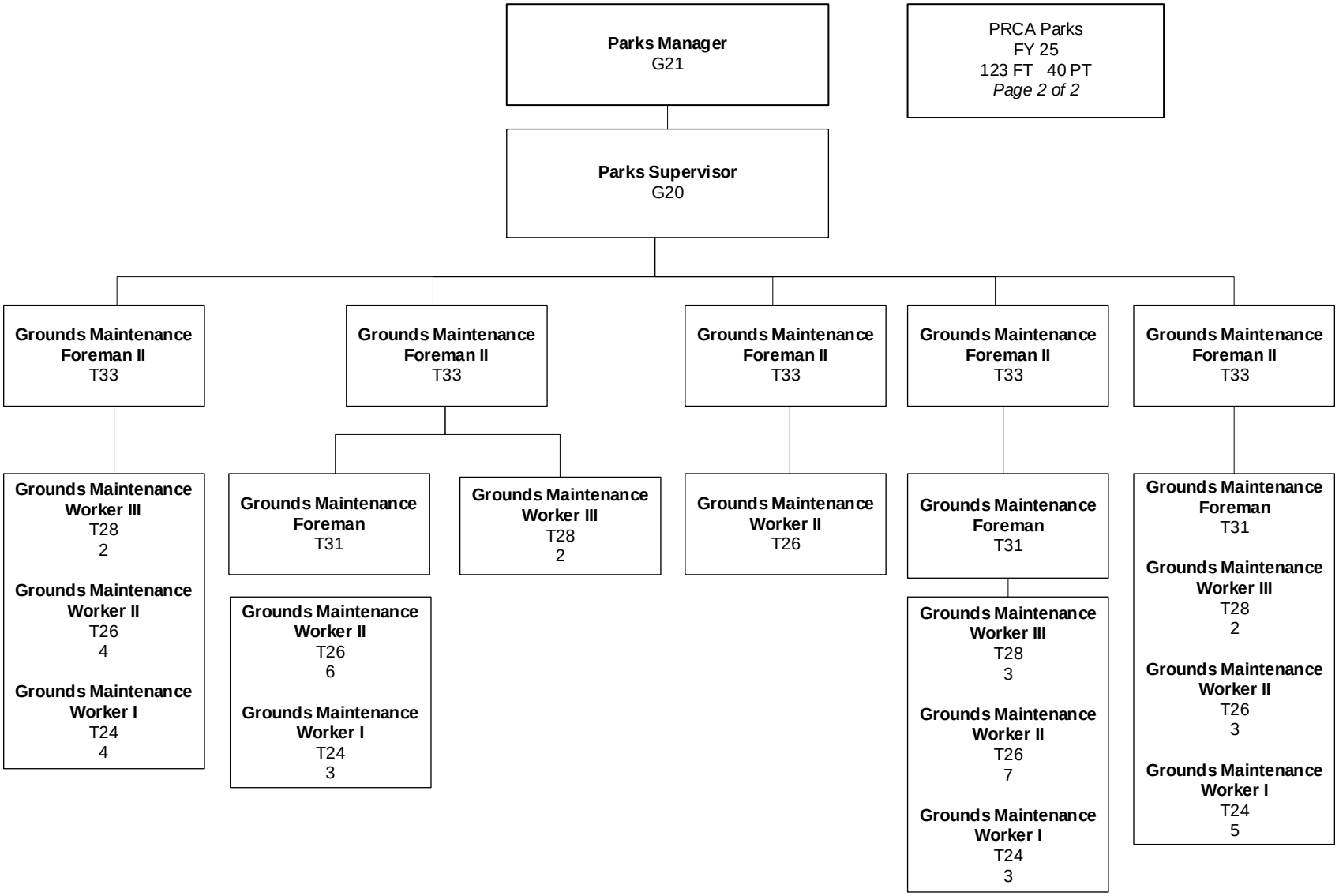

Figure 150: PRCA Parks Table of Organization – Part 2

PRCA – Parks – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Parks Manager	1	1	1	G21	$87,583.96 -$131,376.47
Parks Supervisor	2	2	2	G20	$79,622.55 -$119,433.83
City Arborist	1	1	1	G19	$72,384.33 -$108,576.50
Horticulturalist	2	2	2	G19	$72,384.33 -$108,576.50
Grounds Maintenance Foreman II	10	10	10	T33	$55,703.48 -$81,833.29
Grounds Maintenance Foreman	8	8	8	T31	$50,525.03 -$74,224.50
Grounds Maintenance Equipment Tech	3	3	3	T30	$48,120.03 -$70,690.91
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Grounds Maintenance Worker III	14	14	14	T28	$43,645.76 -$64,116.75
Office Assistant II	2	1	1	T28	$43,645.76 -$64,116.75
Equipment Operator I	2	2	2	T27	$41,566.99 -$61,064.58
Chemical Spray Tech	1	1	0	T26	$39,587.46 -$58,155.99
Grounds Maintenance Worker II	44	44	44	T26	$39,587.46 -$58,155.99
Tree Trimmer	1	1	1	T26	$39,587.46 -$58,155.99
Grounds Maintenance Worker I	33	33	33	T24	$35,907.11 -$52,749.49
TOTAL FULL TIME EMPLOYEES	**125**	**124**	**123**		
Parking Attendant (Parks & Rec.)	40	40	40	T22	$33,544.34 -$47,842.37
TOTAL PART TIME EMPLOYEES	**40**	**40**	**40**		
TOTAL FULL TIME EMPLOYEES	**125**	**124**	**123**		
TOTAL PART TIME EMPLOYEES	**40**	**40**	**40**		

Figure 151: PRCA Parks Positions

PRCA – Recreation – Table of Organization

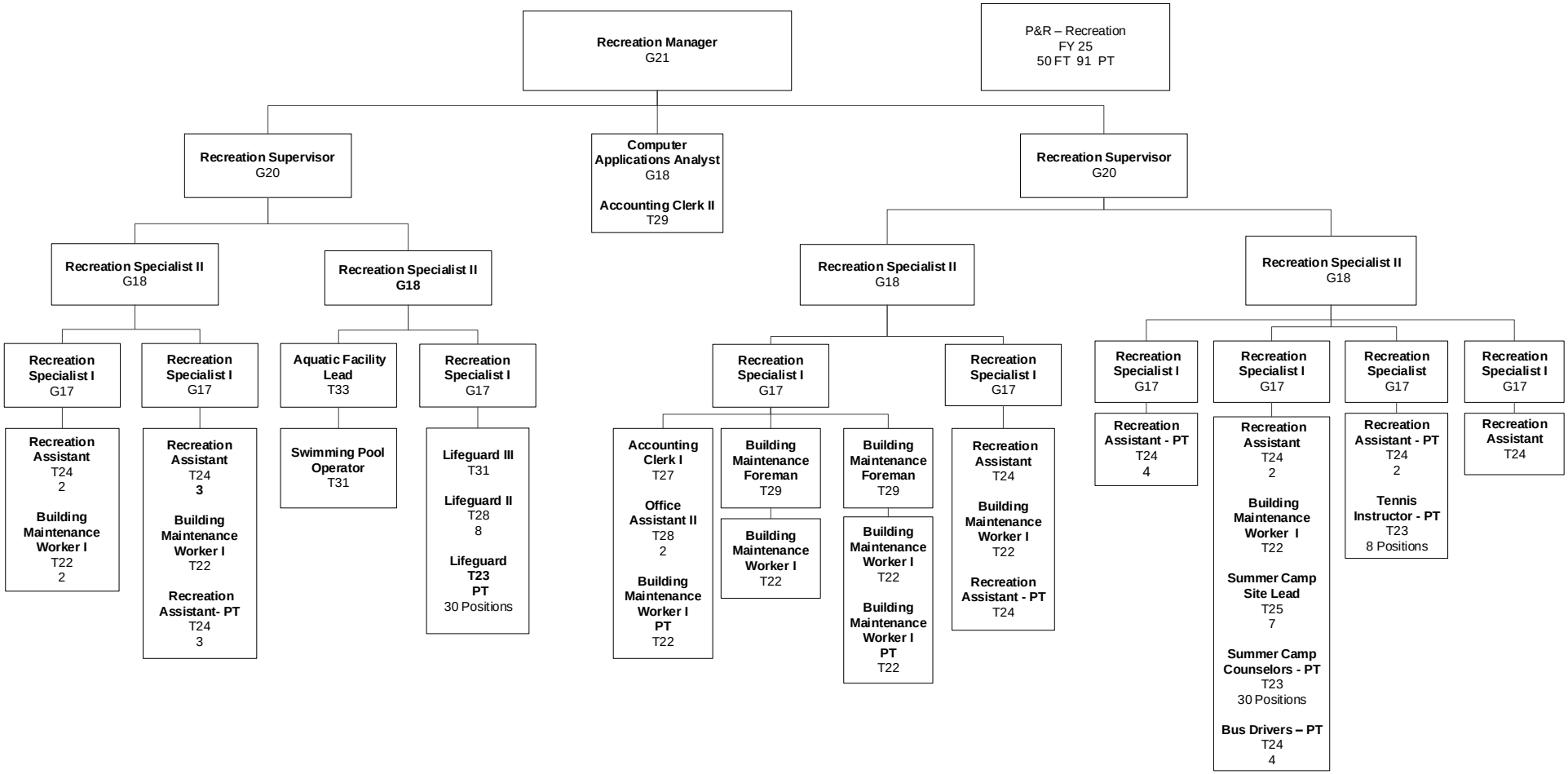

Figure 152: PRCA Recreation Table of Organizations

PRCA – Recreation – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Recreation Manager	1	1	1	G21	$87,583.96 -$131,376.47
Recreation Supervisor	2	2	2	G20	$79,622.55 -$119,433.83
Recreation Specialist II	4	4	4	G18	$65,803.84 -$98,706.29
Computer Applications Analyst	0	0	1	G18	$65,803.84 -$98,706.29
Recreation Specialist I	9	9	9	G17	$59,820.91 -$89,731.36
Aquatic Facility Lead	1	1	1	T33	$55,703.48 -$81,833.29
Lifeguard III	1	1	1	T31	$50,525.03 -$74,224.50
Swimming Pool Operator	1	1	1	T31	$50,525.03 -$74,224.50
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Building Maintenance Foreman	2	2	2	T29	$45,826.94 -$67,323.07
Lifeguard II	8	8	8	T28	$43,645.76 -$64,116.75
Office Assistant II	2	2	2	T28	$43,645.76 -$64,116.75
Accounting Clerk I	1	1	1	T27	$41,566.99 -$61,064.58
Recreation Assistant	9	9	9	T24	$35,907.11 -$52,749.49
Building Maintenance Worker I	7	7	7	T22	$33,544.34 -$47,842.37
TOTAL FULL TIME EMPLOYEES	**49**	**49**	**50**		
Summer Camp Site Lead	7	7	7	T25	$37,701.89 -$55,386.76
Bus Driver	4	4	4	T24	$35,907.11 -$52,749.49
Recreation Assistant	10	10	10	T24	$35,907.11 -$52,749.49
Lifeguard	30	30	30	T23	$34,195.74 -$50,236.81
Summer Camp Counselor	30	30	30	T23	$34,195.74 -$50,236.81
Tennis Instructor	8	8	8	T23	$34,195.74 -$50,236.81
Building Maintenance Worker I	0	2	2	T22	$33,544.34 -$47,842.37
TOTAL PART TIME EMPLOYEES	**89**	**91**	**91**		
TOTAL FULL TIME EMPLOYEES	**49**	**49**	**50**		
TOTAL PART TIME EMPLOYEES	**89**	**91**	**91**		

Figure 153: PRCA Recreation Positions

PRCA – Budget Summary

	Expenses			
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$26,693,771	$31,920,617	$30,054,096	$ 33,467,292

Figure 154: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Acreage of parks per 1,000 population	Economic Development 4 Culture 4	FY Annually	16.11	15.9	17.87	Chart 49	17.87
Change in urban forestry	Economic Development 4 Culture 4	FY Annually	Planted: 344 Removed: 170	Planted: 307 Removed: 137	Planted: 263 Removed: 70	Chart 50	Increase
Total Library circulation	Economic Development 4 Culture 4	FY Annually	875,467[1]	1,113,891	1,083,813	Chart 51	1,115,000
Recreation class or program participation	Economic Development 4 Culture 4	FY Annually	Not Available[2]	Attendance: 417,090 Transactions: 198,585	Attendance: 556,267 Transactions: 236611	Chart 52A Chart 52B	Increase

Figure 155: 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.

[1] Extended construction at Main Library

[2] Data report Not Available due to new software system implementation.

PRCA – Performance Management

Parks, Recreation and Cultural Arts Performance Measures

Performance Measure	Department Objectives Link	Frequency	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Aquatics						
Number of Swim lessons participants	5 ,8	Annually	Not Available	240	664	240
Cemeteries						
Interments	7	Annually	472	473	423	400
Lot Sales	7	Annually	645	503	569	500
Memorial Installations	7	Annually	291	339	382	350
Cleveland Heights Golf Course						
Rounds of Golf	3, 9	Quarterly	87,231	75,985	70,671	76,000
Memberships	3, 9	Annually	53	81	100	110
Tournaments	3, 9	Annually	37	35	37	40
Libraries						
Digital Circulation total (percent of Total Circulation attributed to Digital content)	1	Annually	34%	46%	46%	47%
Visits to the facilities	1, 2, 3	Annually	305,623[3]	475,020	464,225	477,000
Number of programs	3	Annually	155[4]	411	594	600
Attendance at programs	3	Annually	2,459	10,396	15,411	15,500
Hours of public access computer use	1, 2	Annually	33,139[5]	40,232	40,972	40,000
Parks						
Acres Maintained (Active Parks)	4, 6	Annually	644.84	644.34	974.63	974.63
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	5,460	5,602	4,144	4,500
Maintenance Cost per acre	4, 6	Annually	$14,016	$10,370	$8,624	$9,814
Trees Trimmed	4, 6	Annually	4,189	5,421	4,935	5,000
Operating Expenditures for Park Maintenance	4, 6	Annually	$6,081,091	$9,472,106	$10,895,303	$12,201,300
Recreation and Facilities Services[6]						
Camp Participation	5, 8, 10	Annually	Not Available	227	228	227
Number Rentals	5, 6, 8, 10	Annually	Not Available	788	846	788

Figure 156: Parks, Recreation and Cultural Arts Performance Measures

[3] Extended construction timeline influenced visits.
[4] Extended construction timeline.
[5] Extended construction at Main Library.
[6] Most data reports Not Available due to new software system implementation.

PRCA – Changes, Accomplishments, and Efficiencies

CHANGES

Cleveland Heights Golf Course

- Golf rates increased across the board (daily fees, memberships, cart fees)

Library

Personnel

- Staff reduction:
- Removed elibrary positions (3 FT, 2 PT) from the Library TO which resulted in a reduction in the total number of positions from fifty-seven (57) to fifty-two (52) in the Library Division.

Service

- Service addition or reduction:
- Kelly Branch opened and will complete its first year of operation in September 2024.
- The Main Library Youth Services area remained under construction which limits space and programming options.

Parks

- Holloway Park increased 380 acres of land donated to the city, Cross Country Trail, and Disc Golf Course already existing.
- Lake Crago Park increased - 3 Sports Fields and Restroom facility added to Phase 3.
- A new Dog Park is being built near downtown.

Recreation

Personnel

- 2 PT Regulars Building Maintenance
- Hired New Aquatics Director

Service

- Added a Historic Hallway to Coleman Bush
- Added two additional Summer Camps (S.T.EM. and Esports)
- Added new Weight room Equipment to Simpson Park that hasn't been replaced since before 2000
- Added Aquafest, an event for kids to sign up for swim lessons at Gandy and Simpson
- Added a Library to Kelly Rec

PRCA – Changes, Accomplishments, and Efficiencies

ACCOMPLISHMENTS

Director's Office

Major projects completed:

- Munn Park Redesign,
- Lake Crago Park Phase 3 Soccer Complex,
- On Dog Time Dog Park,
- Outdoor Florida Sculpture Show,
- Kelly Recreation Sculpture Garden,
- Holloway Park Land Acquisition

Grants awarded

- FRDAP $200,000 received for 2025 Renovation of Peterson Park Concession Stand

Cemeteries

- Cemetery employees participated in a workshop focusing on proper techniques for headstone cleaning. Maintaining the integrity of headstones is crucial for preserving the dignity and historical significance of these markers.
- Ensuring that we have an adequate number of burial spaces for the future, the design of a six-acre expansion at Oak Hill has been completed.
- Beautifully landscaped the area surrounding the new 96 niche columbarium creating a peaceful atmosphere.
- Collaborating with the Library for a self-guided audio walking tour of Oak Hill Burial Park. The tour offers us the opportunity to share the rich narratives of the remarkable individuals laid to rest within our cemetery, each having left an indelible mark on the world.

Cleveland Heights Golf Course

Recognitions

- Hosted Boys & Girls County & District Golf Tournaments
- Hosted Polk County Middle School Golf Tournament
- Voted Best of the Best Golf Course Lakeland Ledger
- Hosted Major League Golf Scramble (Detroit Tigers)

Accreditations

- Awarded Historical Marker (Polk County Historical Commission) 100 Years Old, 1925

Major projects completed

- Bunker Sand Renovation of all bunkers

Library

- Lakeland History and Culture Center was recognized by Historic Lakeland, Inc.
- In May 2024 for Excellence in the Advancement of Local History.
- Executed a new Interlocal Agreement with the Polk County Library Cooperative that extends Lakeland's participation for the next decade and beyond.
- Worked with the US Dept of Education, Office of Civil Rights to remediate the library's website to conform to the Website Content Accessibility Guidelines (WCAG) version 2.1 Level AA which improves access to a wider range of people with disabilities.

PRCA – Changes, Accomplishments, and Efficiencies

Parks

Recognitions

- Butterfly Garden – Mayor's Monarch Pledge, "Leadership Circle".
- "Tree City USA" status with the Arbor Day Foundation for the 21st year in a row.
- Letter emailed to Mayor and City Manager recognizing the Downtown Crew for their work and involvement with the Lake Mirror Classic Car Show.

Major projects completed.

- Lake Crago Park – 3 sports fields, restroom facilities.
- Lake Parker Park – New Boat Ramp, New Maintenance Shed, 16 Shuffleboard Courts rebuilt.
- Woodlake Park – New LED Lights installed on Tennis Courts.
- Southwest Complex - New wood fencing installed throughout the parking lot.
- Peterson Park - Sidewalks replaced throughout.
- Holloway Park - The Main Entrance and Roadway refurbished.
- Veteran's Park - New Sign installed.

Grants awarded.

- Fletcher Park – Baseball Field Light EECBG Grant of $172,390 in progress.

Recreation

- Completed Historic Hallway at Coleman Bush
- Completed new Coleman Bush Booster Tutoring Lab
- Completed new MIDFLORIDA Esports room at Coleman Bush
- Set up S.T.E.M. and Esports Summer Camp
- Completed all Online Summer Camp Registration
- Paid for engineering specs to be done to Gandy Pool for Pool Resurfacing
- Hired New Aquatics Director
- Added 2 new PT Building Maintenance positions
- Added new Weight Equipment at Simpson Park
- Added a Library at Kelly Recreation Complex
- Brought back Aquafest as an event to get kids ready for Swim Lessons at Gandy and Simpson

OPERATION EFFICIENCIES

Cemeteries

- Significant overhaul of the cemetery's website. This involved updating the design and restructuring content to make it more accessible and informative for the visitors.
- Providing customers with a summary of compliant and non-compliant items to make it easier for them to understand the guidelines for decorating graves.

Cleveland Heights Golf Course

New or updated software

- Upgraded GolfNow point of sales to improve efficiency and customer service at point of sale for customers

PRCA – Changes, Accomplishments, and Efficiencies

Library

- Increased digital materials collections to support growing usage statistics. Digital use has increased 20% over five years.

Parks

New or updated software

- Park Hub System used for Spring Training Parking collection of fees and reports. Saving and simplifying parking payments for customers and processing time for transactions during parking events.

Recreation

- Added IMS to assist with Special Events
- Added Intellitrac that will help us gather data needed to tell our story

FISCAL EFFICIENCIES

Director's Office

- Grant funding spent: $200,000 FRDAP Lake Crago Park Phase 3

Cemeteries

- Transitioning from traditional mailing methods, reducing paper usage and eliminating postage expenses, the Cemetery staff started sending monthly invoices electronically to funeral homes. Additionally, they offer customers on a payment plan the same option as well. The potential savings amount of $600.00 year.

Cleveland Heights Golf Course

- Our strategy was to reduce golf rounds to reduce wear and tear on the facility but increase revenues. We have accomplished this with an increase of golf fees across the board. This fiscal year through May, golf rounds are down 4,853 rounds and total sales are up $80,788.11.

Library

- Grant funding spent: GEICO gave $10,000 to the Friends of the Library to support programs such as Youth Sewing, the Local History lecture series and the Rock-a-Bye Reader book bags for babies. This contribution enhances what the library offers to the public.

Parks

Energy efficiencies realized.

- Replaced all Christmas Decorations with LED lighting as an energy saving initiative.
- Replaced Light Fixtures at Shuffleboard Courts with LED lighting as an energy saving initiative.
- Replace Tennis Courts Lights at Woodlake Park with LED lighting as an energy-saving initiative.
- Installed new LED lighting for Soccer Fields at Lake Crago Park
- Replaced all the lighting in Hanger #2 with LED lighting, energy saving initiative.

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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 in an attempt 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 the 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 in the City. 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 for the City 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 the operations. Components include Fleet and Facilities, Training Unit, 911 Communications, Planning and Research, Records, Property and Evidence, Quartermaster, and Hiring, Recruiting and Background Investigations.

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

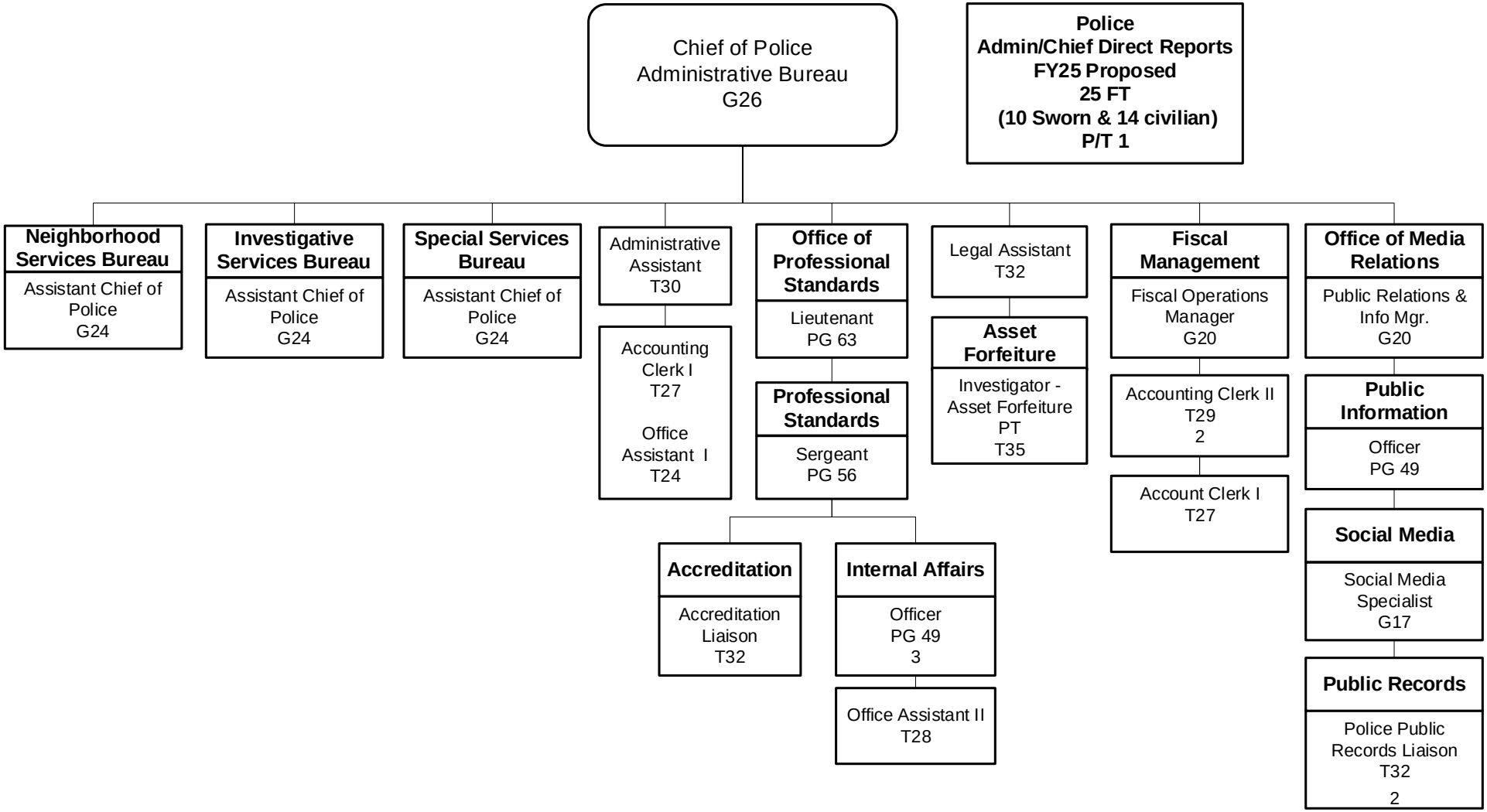

Figure 157: Police Administration Table of Organization

Police – Investigative Services – Table of Organization

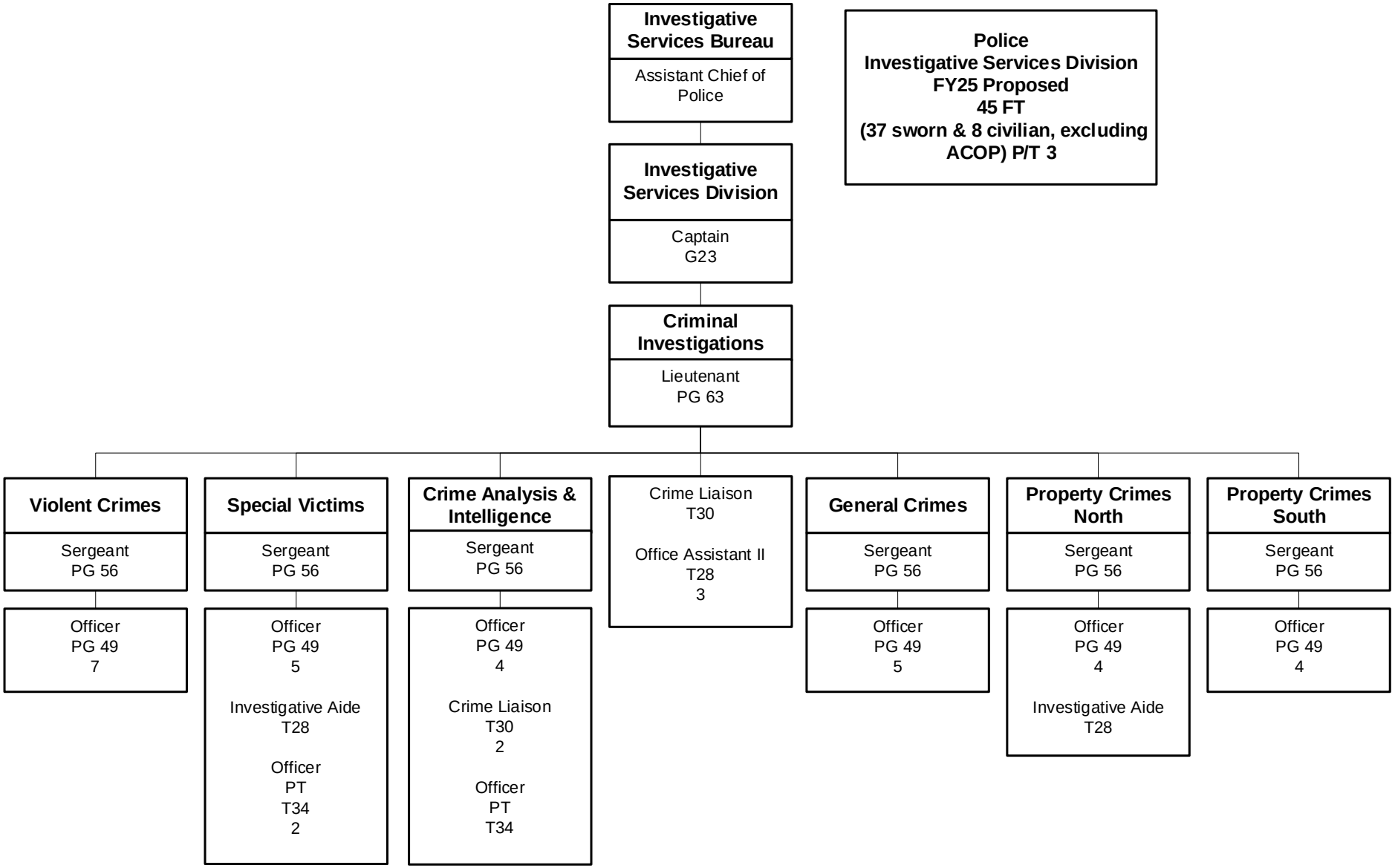

Figure 158: Police Investigative Services Division Table of Organization

Police – Special Investigations – Table of Organization

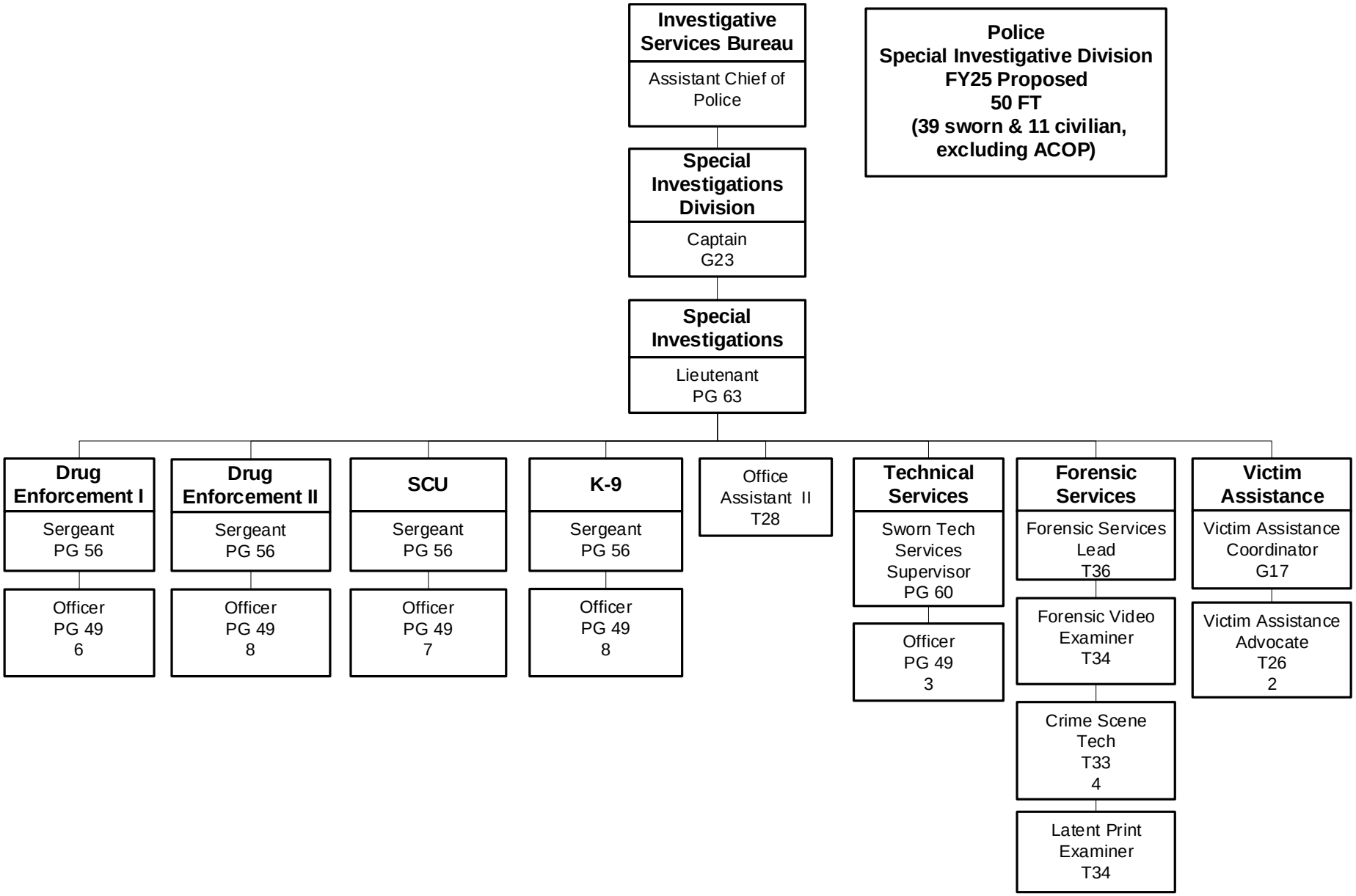

Figure 159: Police Special Investigations Division Table of Organization

Police – Uniform Patrol Division – Table of Organization

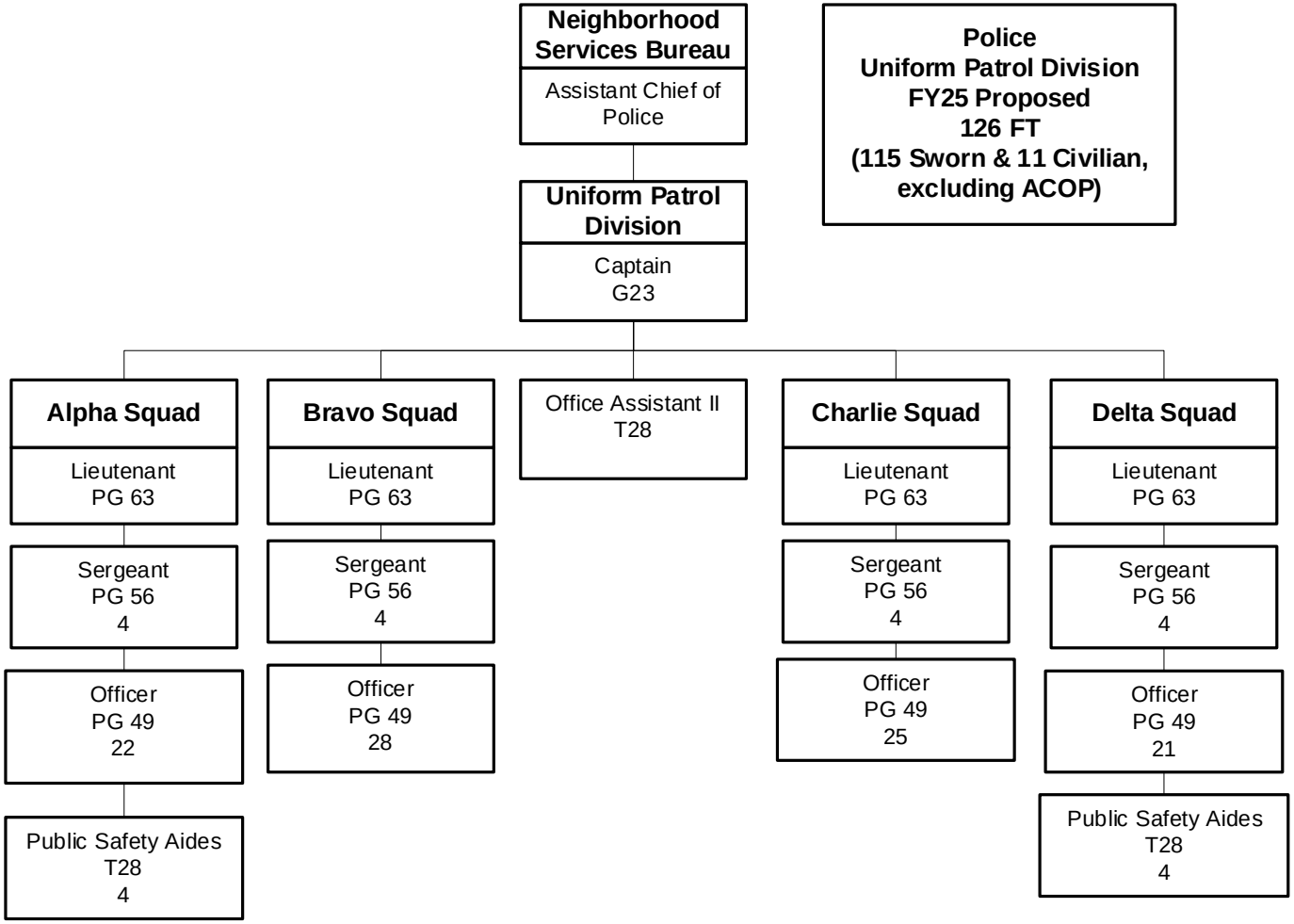

Figure 160: Police Uniform Patrol Division Table of Organization

Police – Special Operations Division – Table of Organization

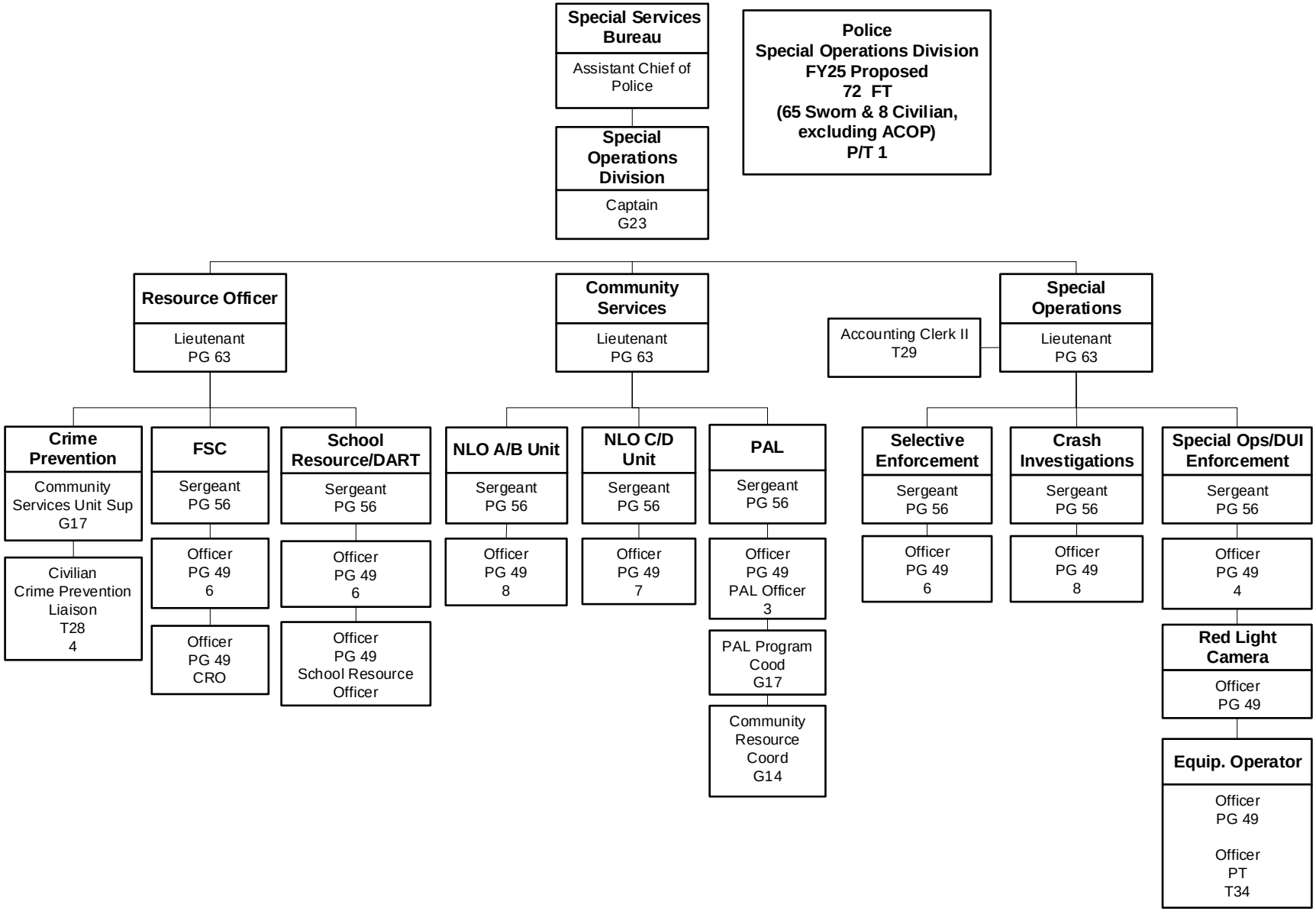

Figure 161: Police Special Operations Division Table of Organization

Police – Support Services Division – Table of Organization

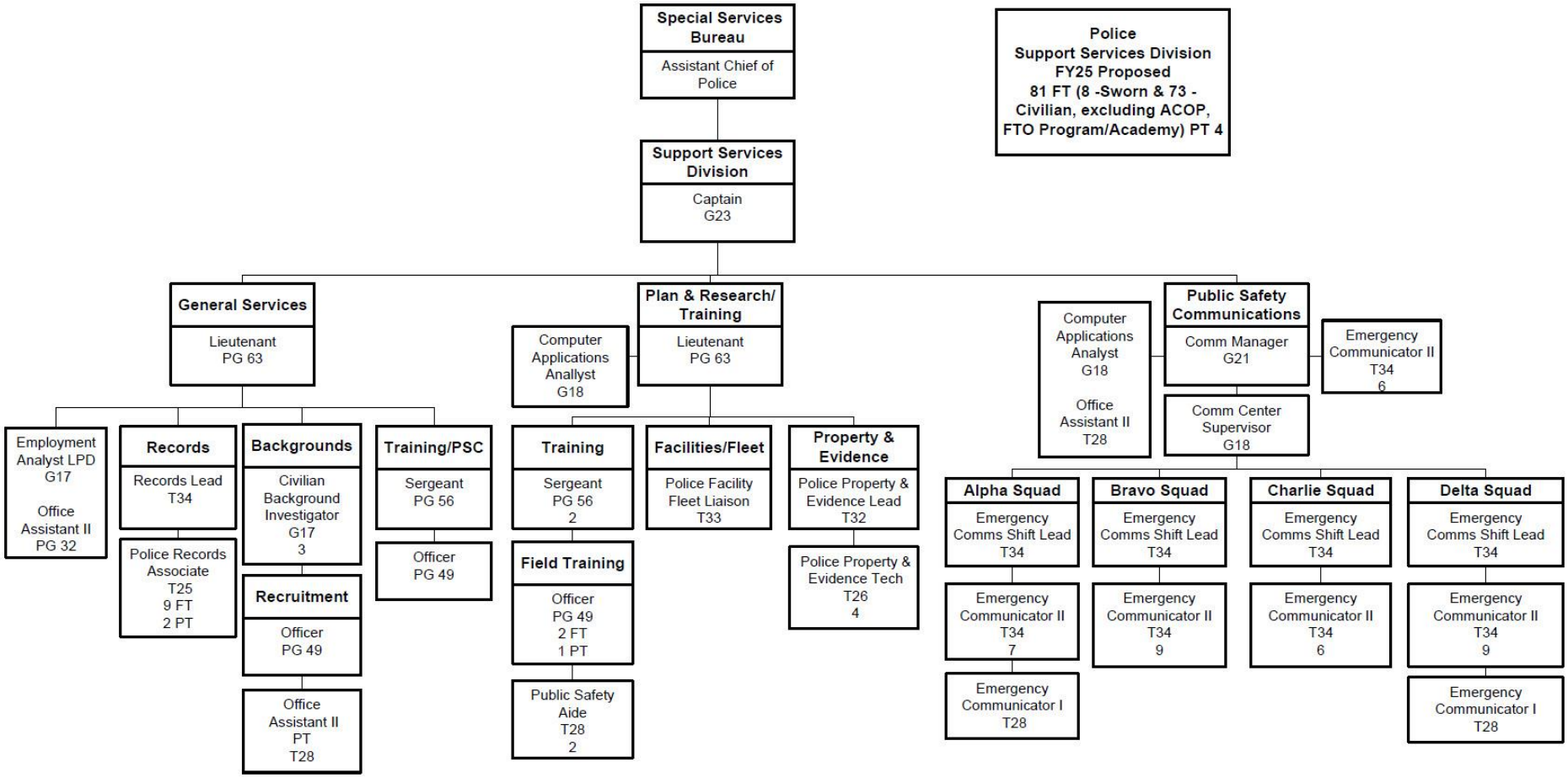

Figure 162: Police Support Services Division Table of Organization

Police – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Police Chief	1	1	1	G26	$148,387.77 -$237,420.23
Assistant Police Chief	3	3	3	G24	$117,244.20 -$187,590.94
Police Lieutenant	12	12	12	P63	$115,847.55 -$125,363.70
Police Captain	5	5	5	G23	$104,217.31 -$166,747.27
Police General Counselor	1	1	0	G23	$104,217.31 -$166,747.27
Police Sergeant	38	38	38	P56	$98,610.33 -$109,911.87
Tech Services Unit Supervisor	1	1	1	P60	$89,991.72 -$131,561.92
Communications Center Manager	1	1	1	G21	$87,583.96 -$131,376.47
Fiscal and Operations Manager	1	1	1	G20	$79,622.55 -$119,433.83
Public Relations & Information Manager	1	1	1	G20	$79,622.55 -$119,433.83
Communications Center Supervisor	1	1	1	G18	$65,803.84 -$98,706.29
Computer Application Analyst	2	2	2	G18	$65,803.84 -$98,706.29
Police Officer	212	212	217	P49	$65,322.35 -$95,496.93
Forensic Services Lead	1	1	1	T36	$64,486.27 -$94,732.45
Civilian Background Investigator	3	3	3	G17	$59,820.91 -$89,731.36
Community Services Unit - Supervisor	1	1	1	G17	$59,820.91 -$89,731.36
Employment Analyst LPD	1	1	1	G17	$59,820.91 -$89,731.36
PAL Program Coordinator	1	1	1	G17	$59,820.91 -$89,731.36
Social Media Specialist	1	1	1	G17	$59,820.91 -$89,731.36
Victim Assistance Coordinator -VOCA	1	1	1	G17	$59,820.91 -$89,731.36
Emergency Communications Shift Lead	4	4	4	T34	$58,488.55 -$85,924.33
Forensic Video Examiner	1	1	1	T34	$58,488.55 -$85,924.33
Latent Print Examiner	1	1	1	T34	$58,488.55 -$85,924.33
Records Lead	1	1	1	T34	$58,488.55 -$85,924.33
Crime Scene Technician	4	4	4	T33	$55,703.48 -$81,833.29
Police Facility Fleet Liaison	1	1	1	T33	$55,703.48 -$81,833.29
Accreditation Liaison	1	1	1	T32	$53,051.44 -$77,936.52
Legal Assistant	1	1	1	T32	$53,051.44 -$77,936.52
Police Property & Evidence Lead	1	1	1	T32	$53,051.44 -$77,936.52
Police Public Records Liaison	2	2	2	T32	$53,051.44 -$77,936.52
Emergency Communicator II	37	37	37	T31	$50,525.03 -$74,224.50
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
Crime Liaison	3	3	3	T30	$48,120.03 -$70,690.91
Accounting Clerk II	2	3	3	T29	$45,826.94 -$67,323.07
Community Resources Coordinator	1	1	1	G14	$44,985.20 -$67,417.03
Civilian Crime Prevention Liaison	4	4	4	T28	$43,645.76 -$64,116.75
Emergency Communicator I	2	2	2	T28	$43,645.76 -$64,116.75
Investigative Aide	2	2	2	T28	$43,645.76 -$64,116.75

Figure 163: Police Positions – Part 1

Police – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Office Assistant II	8	8	8	T28	$43,645.76 -$64,116.75
Public Safety Aide	10	10	10	T28	$43,645.76 -$64,116.75
Accounting Clerk I	3	2	2	T27	$41,566.99 -$61,064.58
Police Property & Evidence Tech	4	4	4	T26	$39,587.46 -$58,155.99
Victim Assistance Advocate - VOCA	2	2	2	T26	$39,587.46 -$58,155.99
Police Records Associate	9	9	9	T25	$37,701.89 -$55,386.76
Office Assistant I	1	1	1	T24	$35,907.11 -$52,749.49
TOTAL FULL TIME EMPLOYEES	**394**	**394**	**398**		
Investigator Asset Forfeiture	1	1	1	T35	$61,415.09 -$90,219.12
Police Officer - Part time	5	5	5	T34	$58,488.55 -$85,924.33
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
Police Records Associate	2	2	2	T25	$37,701.89 -$55,386.76
TOTAL PART TIME EMPLOYEES	**9**	**9**	**9**		
TOTAL FULL TIME EMPLOYEES	**394**	**394**	**398**		
TOTAL PART TIME EMPLOYEES	**9**	**9**	**9**		

Figure 164: Police Positions – Part 2

Police – Budget Summary

	Expenses			
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$62,215,378	$59,748,721	$55,255,862	$60,341,542

Figure 165: 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	CY2022 Actual	CY2023 Actual	CY2024 Actual	Chart	CY2025 Target
Percent of citizens' generated emergency calls answered within 20 seconds	Public Safety 1, 4	CY Quarterly	98.9%	98.1%	Not Available	Chart 53	90% or >
Response times to Priority 1 calls[1]	Public Safety 1, 4	CY Annually	Average: 6:43[2]	Average: 7.02	Not Available	Chart 54	Average < 7 minutes
Overall Feeling of Safety[3]	Public Safety 2, 4	FY Annually	72.6%	73.7%	72%	Chart 55	Increase
Percent of change in the number of Neighborhood Watch Programs	Public Safety 2, 4	CY Annually	↓ 42.69%	↑ 9.66%	Not Available	Chart 56	Increase
Total number of Police Athletic League (PAL) participants	Public Safety 2, 4 Culture 3	CY Annually	1,855	1,972	Not Available	Chart 57A Chart 57B	Increase
Police social media Engagement (Facebook)[4]	Public Safety 1, 4 Culture 1	CY Annually	↑ 4.43%	↑ 7.65%	Not Available	Chart 58	Increase
Police social media Engagement (Twitter or X)	Public Safety 1, 4 Culture 1	CY Annually	↑ 5.91%	↑ 0.20%	Not Available	Chart 59	Increase
Police social media Engagement (Instagram)	Public Safety 1, 4 Culture 1	CY Annually	↑ 9.38%	↑ 7.84%	Not Available	Chart 60	Increase
Police social media (Facebook Crime-related posts) Total Number of Views	Public Safety 1, 4 Culture 1	CY Quarterly	129,800 (Total)	117,300 (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	3,981,600 (Total)	2,114,600 (Total)	Not Available	Chart 62	Increase

Figure 166: 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] New CAD system was implemented in March 2022 which uses a new categorization system for P1 calls.

[3] 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.

[4] 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	CY2022 Actual	CY2023 Actual	CY2024 Actual	CY2025 Proposed
Community Police						
Number of Crime Prevention Programs	3, 4	Quarterly	890	1,054	Not Available	1,100
Number of Victims assisted	1, 2, 5	Annually	4,229	4,520	Not Available	4,600
Dispatching						
Total Calls received in dispatch	1	Quarterly	242,633	229,201	Not Available	230,000
Police calls for service	1	Quarterly	96,210	106,722	Not Available	105,000
Investigative Services						
Total Lab Cases Worked	2, 5	Quarterly	1,157	1,590	Not Available	1,200
Total Criminal Investigative Cases	2, 5	Quarterly	2,149	6,275	Not Available	Monitor Only
Total Special Investigative Cases	2, 5	Quarterly	1,114	190	Not Available	Monitor Only
Patrol						
Calls for Service	2, 5	Quarterly	96,210	106,722	Not Available	Monitor Only
Driving Under the Influence (DUI) Arrests	5	Quarterly	225	193	Not Available	Monitor Only
Total Traffic Citations	5	Quarterly	12,724	14,187	Not Available	Monitor Only

Figure 167: Police Performance Measures

Police – Changes, Accomplishments, and Efficiencies

CHANGES

- Added one FTE Police Officer in May 2023 – fully funded by Florida Southern College.
- Added one FTE Police Officer in June 2023 – fully funded by Parkway Christian Academy.
- Added two single purpose drug detection K-9s assigned to 2 current FTE officers – fully funded by a private donor to include two vehicle retrofits to handles the canines.
- Added (no cost to city) one Red Light Camera for a total of 19 RLC and relocated one with City Commission approval and added 19 LPR cameras – both fully funded by RLC fines to assist in reducing crime in the city. (Third amendment to RLC contract approved).
- Partnered with our stakeholders at Vision Zero, COL Traffic Operations and FDOT to improve enforcement and education for safer roadways.
- Billing for Extra-Duty employment was added to LPD's responsibilities and had to be absorbed with a current position. This has worked but caused the position to earn more Overtime than in the past due to the increased workload.

ACCOMPLISHMENTS

Recognitions

- TRAFFIC SAFETY - Officer Mulderrig received the prestigious Century Achiever by MADD for arresting over 100 impaired drivers in a year. Officer Riggall and Officer Wilson both received the Outstanding Commitment to DUI Enforcement Award. Officer Almeida received recognition for his outstanding service as an Agency Inspector for maintaining the Intoxilzyer instruments at LPD for DUI Investigations. LPD Motor Unit competed and finished in the Top Ten for the Space Coast Police Motorcycle Challenge.
- COMMUNITY - LPD and other law enforcement partnered with the Bike Buddies program, creating opportunities for youth and law enforcement to build positive relationships through bicycle repair and mentorship. Additionally, PAL and officers partnered with Southeastern University to host a Wrestling Camp, with over 80 youth participating - Sgt. Rex. Finally, SRO Liaison Officer Patterson implemented "Books with The Blue" program to address concerns about the students reading levels being at a national low. Throughout the school year, Officers and civilian members of LPD read to groups 5-6 students at an assigned school, once a week, for approximately 20-30 minutes.
- MEMBERS - LPD Community Services/Crime Prevention Unit and Practitioner Susy Aviles were recognized as outstanding unit and practitioner by the Suncoast Crime Prevention Association. Dozens of other members were also recognized throughout the year and at our annual awards ceremony with established department awards. Rotary, Kiwanis, Woodmen of American, and Knights of Columbus also recognized members.

Accreditations

- Achieved National reaccreditation for Law Enforcement and 911 Communications through CALEA (Commission for Accreditation of Law Enforcement Agencies) and PSAC (Public Safety Communications Accreditation). NOTE: This is our fourth (4th) consecutive reaccreditation since 2012.

Police – Changes, Accomplishments, and Efficiencies

Major projects completed

- VR Technology Upgrade occurred within the Digital Evidence Management System to enhance training for sworn officers. Also, all sworn members were issued smart phones.
- Department wide defensive tactics training was implemented to incorporate hands-on applications of new techniques designed to reduce officer/suspect injuries.
- The Motor Unit hosted/ taught an 80-hour motorcycle school for other local agencies. Traffic Unit members also attended numerous advanced training classes due to the significant increases in serious injury and fatal crash investigations.
- New holsters, handguns, and weapon sights to improve accuracy - Glock 47 9mm pistols with holographic sights were approved/ordered. This new technology allows faster target acquisition and improved accuracy. Also, a new holster system was developed in partnership with Florida Polytechnic University to incorporate the Axon signal sidearm device to activate body worn cameras upon weapon draw.
- Women in Law Enforcement Recruiting Fair and another Recruiting Fair partnering with Lakeland Fire occurred.
- PAL Trades Academy in conjunction with PAL and Neighborhood Liaison Officers hosted/taught this program for 2 weeks to close to 50 students during the summer.
- Mandatory Active Shooter training required by FDLE was completed and major policy revision/creation occurred.
- Undercover detectives assisted in multi-jurisdictional operation into human trafficking resulting in 215 arrests of 215, 12 firearms seized and a large amount illegal drugs and currency.
- LPD members participated in a 30-day intelligence-led counter-gang initiative which resulted in 175 arrests, the seizure of 26 firearms and illegal drugs.
- K-9 hosted a multi-agency 880-hour K-9 patrol and detection school assisting Polk County S.O., Haines City P.D., and Bartow P.D. in certifications.
- New Building Generator is on track to be installed and completed in Fall of 2024.
- 911 Communications Center is on track to be completed in the Fall of 2024.
- LPD SWAT Tower renovation is on track to be completed in Spring/Summer 2025.

Presentations

- Numerous Civic Group presentations throughout the year to groups such as Rotary, Kiwanis, Leadership Lakeland, to continue our Community Engagement priority. (Department Objectives 3, 4)

Grants awarded

- Byrne JAG Grant for about $34,000 used to purchase needed equipment (equipment trailer).
- JAG-C Grant for about $10,000 also used to purchase needed equipment (PIO photo/video gear).
- VOCA Grant to fund Victim Assistance staff in LPD. LPD is the only LE agency in county with full-time Victim Assistance coordinators in Polk County.
- SAFE Grant through FDLE for use on equipment and overtime in dealing with Fentanyl Investigations.

Police – Changes, Accomplishments, and Efficiencies

OPERATION EFFICIENCIES

New or updated software

- Implementation of new modules in existing Tyler software to increase our inventory capabilities.
- Admin software - LEFTA software to make tracking use of force, crashes, pursuits, training, etc. easier to input and access. Allows for Dashboard now to be used by Staff to better monitor.
- Unlimited third-party storage – Cloud Based - City Commission gave approval to add 20 BWCs/Tasers and upgrade Third Party storage from 75TB to Unlimited to assist with moving all non-Axon device storage to the cloud and no longer use premised based servers.
- Agency completed a complete TYLER CAD 911, Report Writer and Records Management System in FY22 and FY23 that continues to have adjustments and upgrades to the system.
- D.A.R.T. training simulation software purchased and implemented to assist officers with handgun draw, discretionary shooting, and transition drills.

Created or updated policies

- Tattoo Policy - relaxed so that full sleeve tattoos are permitted to assist with Recruiting and Hiring. They are still prohibited from the hand, neck and face and visible tattoos must conform to established standards.
- Chief Taylor approved the self-purchase of an approved Outer Carrier/Load Bearing Vest for officers to buy to help alleviate long term back issues by reducing the amount of weight carried on the belt by uniformed members.
- Several in-person training courses were moved to web-based training to reduce instructor time/costs while not compromising the importance of the required training.

Reorganization of the work group/work areas

- CIS expanded the Intel unit from 1 detective to two detectives, made possible by reallocating manpower from a vacancy within the bureau.
- Four (4) more resource officers were given access to DocuSign to be more efficient with afterhours callouts.
- Criminal Investigations work area received a fresh coat of paint and much needed clean-out of work areas to try to maximize additional workspace when more positions are added/filled.

FISCAL EFFICIENCIES

Grant funding spent

- Needed Equipment was purchased from Grants, Property and Evidence Account and Asset forfeiture funds totaling close to $300,000 with no impact on the city budget.

Equipment shared

- Numerous pieces of equipment were shared with other city departments to assist with mission. These include Variable Message Boards, Portable lighting, SkyWatch Tower, cones, etc.

Outsourcing at reduced rate

- Some positions at LPD were filled temporarily with RITA Staffing while we worked to fill the vacancy to keep us operational.

Police – Changes, Accomplishments, and Efficiencies

Energy efficiencies realized

- Bottle filler water fountain installed in gym area and have already saved over 2500 plastic bottles.

Other efficiencies

- Work with Fleet and Finance to early purchase some vehicle due for replacement so that the city could buy the current model year vehicle and avoid another price increase which has been occurring every year.
- Vehicle builds have been adjusted to save as much money as possible due to the increased prices of vehicles. We also stopped painting patrol vehicles to see another $3500 in savings for each vehicle. Due to the price increase of the vehicle this has only made it close to cost neutral. However, it should be noted that in the past two FY, LPD has not painted just over 60 marked units which resulted in about $200,000 of savings to help offset the cost of new vehicles.

Public Works

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

Divisions:

- Construction and Maintenance
- Engineering
- Facilities Maintenance
- Fleet Management
- Lakes and 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)

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

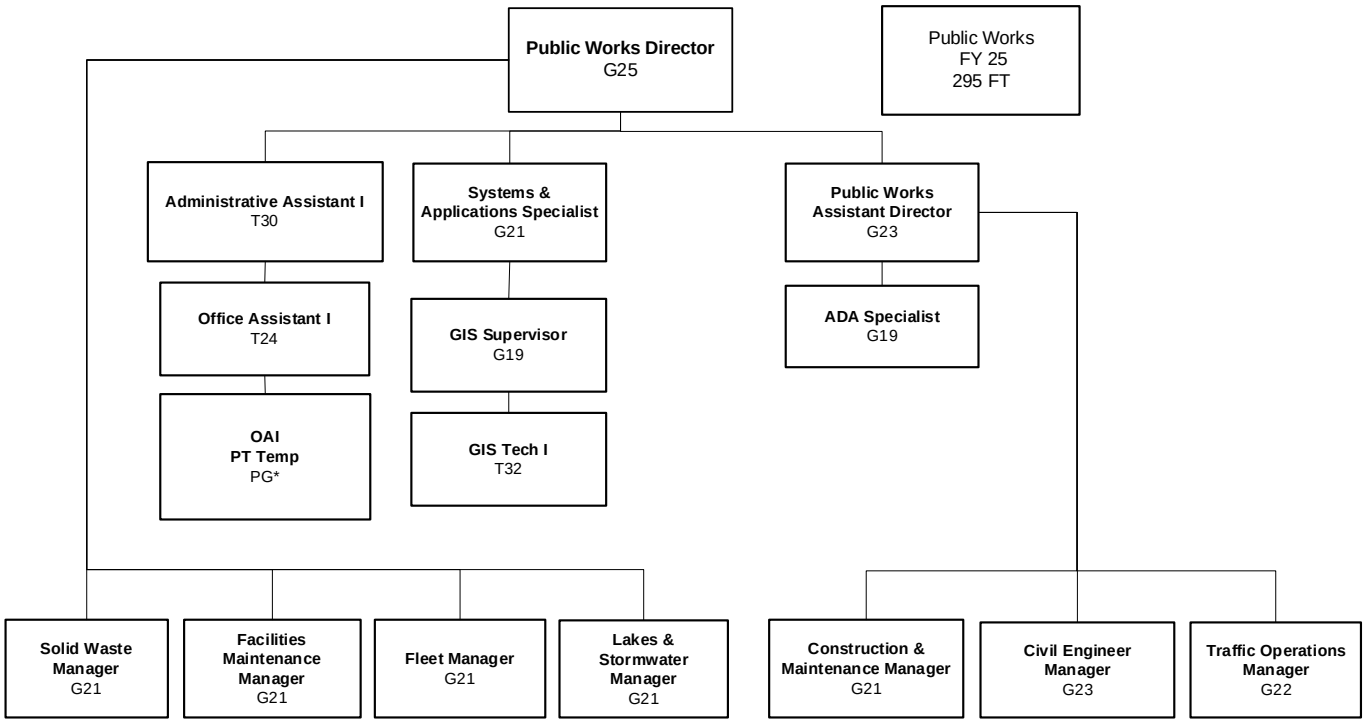

Figure 168: Public Works Director Table of Organization

Public Works – Director – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Public Works Director	1	1	1	G25	$131,900.13 -$211,040.20
Public Works Assistant Director	1	1	1	G23	$104,217.31 -$166,747.27
Systems & Apps Specialist	1	1	1	G21	$87,583.96 -$131,376.47
ADA Specialist	1	1	1	G19	$72,384.33 -$108,576.50
GIS Supervisor	1	1	1	G19	$72,384.33 -$108,576.50
GIS Tech I	1	1	1	T32	$53,051.44 -$77,936.52
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
Office Assistant I	1	1	1	T24	$35,907.11 -$52,749.49
TOTAL FULL TIME EMPLOYEES	**8**	**8**	**8**		
TOTAL FULL TIME EMPLOYEES	**8**	**8**	**8**		

Figure 169: Public Works Director Positions

Public Works – Construction and Maintenance – Table of Organization

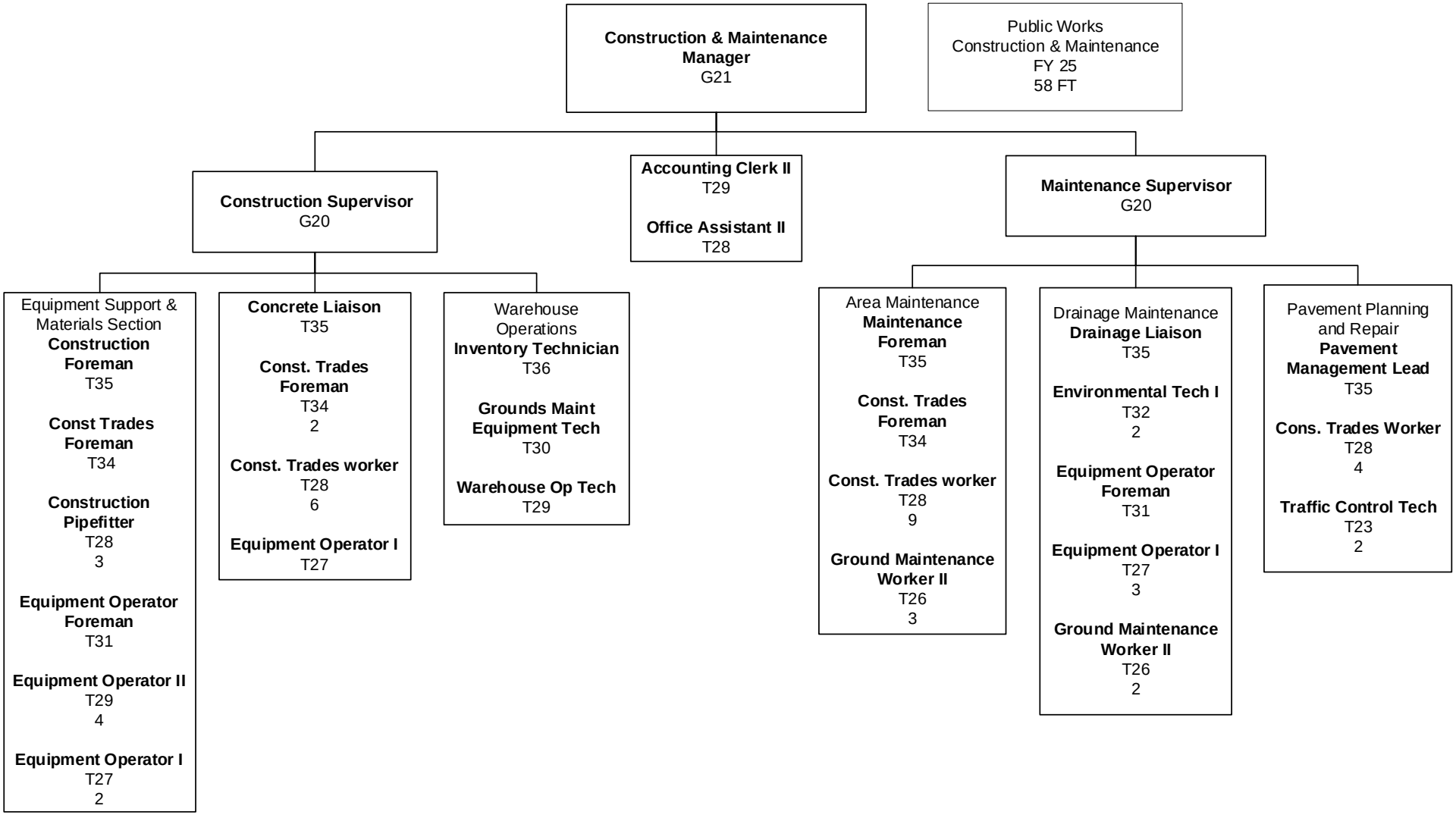

Figure 170: Public Works Construction & Maintenance Table of Organization

Public Works – Construction and Maintenance – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Construction & Maintenance Manager	1	1	1	G21	$87,583.96 -$131,376.47
Construction Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Maintenance Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Inventory Technician	1	1	1	T36	$64,486.27 -$94,732.45
Concrete Liaison	1	1	1	T35	$61,415.09 -$90,219.12
Construction Foreman	1	1	1	T35	$61,415.09 -$90,219.12
Drainage Liaison	1	1	1	T35	$61,415.09 -$90,219.12
Maintenance Foreman	1	1	1	T35	$61,415.09 -$90,219.12
Pavement Management Lead	1	1	1	T35	$61,415.09 -$90,219.12
Construction Trades Foreman	4	4	4	T34	$58,488.55 -$85,924.33
Environmental Technician I	2	2	2	T32	$53,051.44 -$77,936.52
Equipment Operator Foreman	2	2	2	T31	$50,525.03 -$74,224.50
Grounds Maintenance Equipment Tech	1	1	1	T30	$48,120.03 -$70,690.91
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Equipment Operator II	4	4	4	T29	$45,826.94 -$67,323.07
Warehouse Operations Technician	1	1	1	T29	$45,826.94 -$67,323.07
Construction Pipefitter	3	3	3	T28	$43,645.76 -$64,116.75
Construction Trades Worker	19	19	19	T28	$43,645.76 -$64,116.75
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
Equipment Operator I	6	6	6	T27	$41,566.99 -$61,064.58
Grounds Maintenance Worker II	5	5	5	T26	$39,587.46 -$58,155.99
TOTAL FULL TIME EMPLOYEES	**58**	**58**	**58**		
TOTAL FULL TIME EMPLOYEES	**58**	**58**	**58**		

Figure 171: Public Works Construction & Maintenance Positions

Public Works – Engineering – Table of Organization

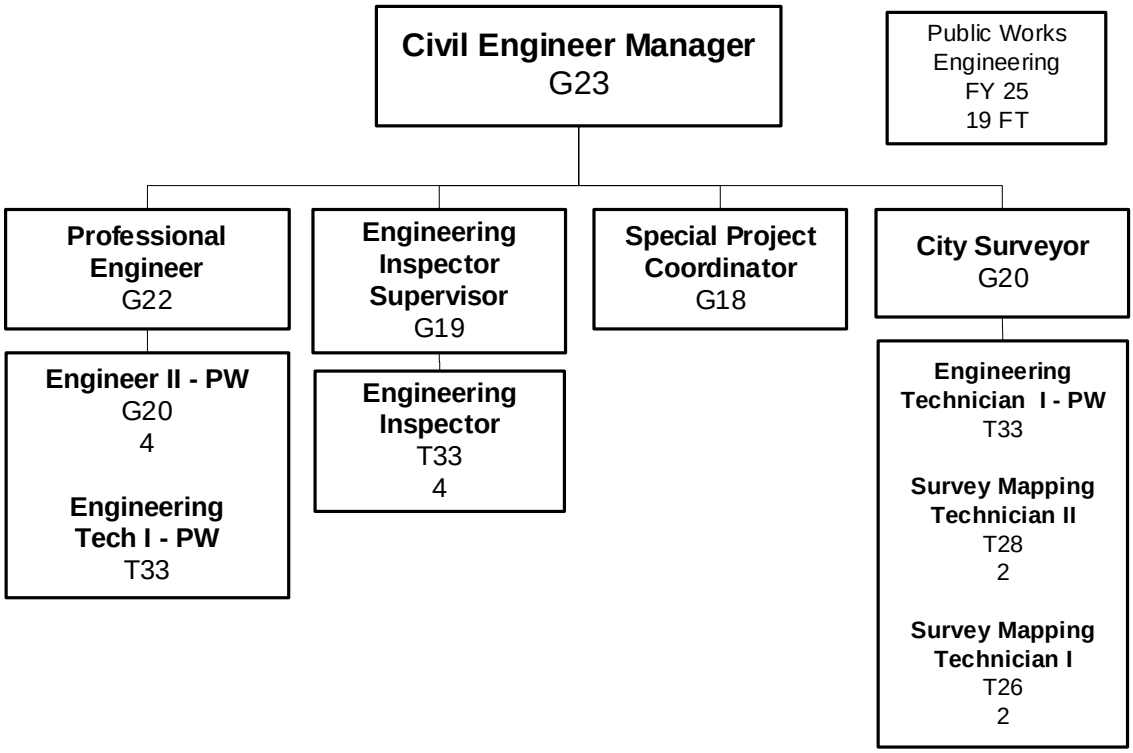

Figure 172: Public Works Engineering Table of Organization

Public Works – Engineering – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Civil Engineer Manager	1	1	1	G23	$104,217.31 -$166,747.27
Professional Engineer	1	1	1	G22	$96,342.47 -$144,514.23
City Surveyor	1	1	1	G20	$79,622.55 -$119,433.83
Engineer II - Public Works	3	3	4	G20	$79,622.55 -$119,433.83
Engineering Inspector Supervisor	1	1	1	G19	$72,384.33 -$108,576.50
Special Projects Coordinator	1	1	1	G18	$65,803.84 -$98,706.29
Engineering Inspector	4	4	4	T33	$55,703.48 -$81,833.29
Engineering Technician I - PW	2	2	2	T33	$55,703.48 -$81,833.29
Survey Mapping Technician II	2	2	2	T28	$43,645.76 -$64,116.75
Survey Mapping Technician I	2	2	2	T26	$39,587.46 -$58,155.99
TOTAL FULL TIME EMPLOYEES	**18**	**18**	**19**		
TOTAL FULL TIME EMPLOYEES	**18**	**18**	**19**		

Figure 173: Public Works Engineering Positions

Public Works – Facilities Maintenance – Table of Organization

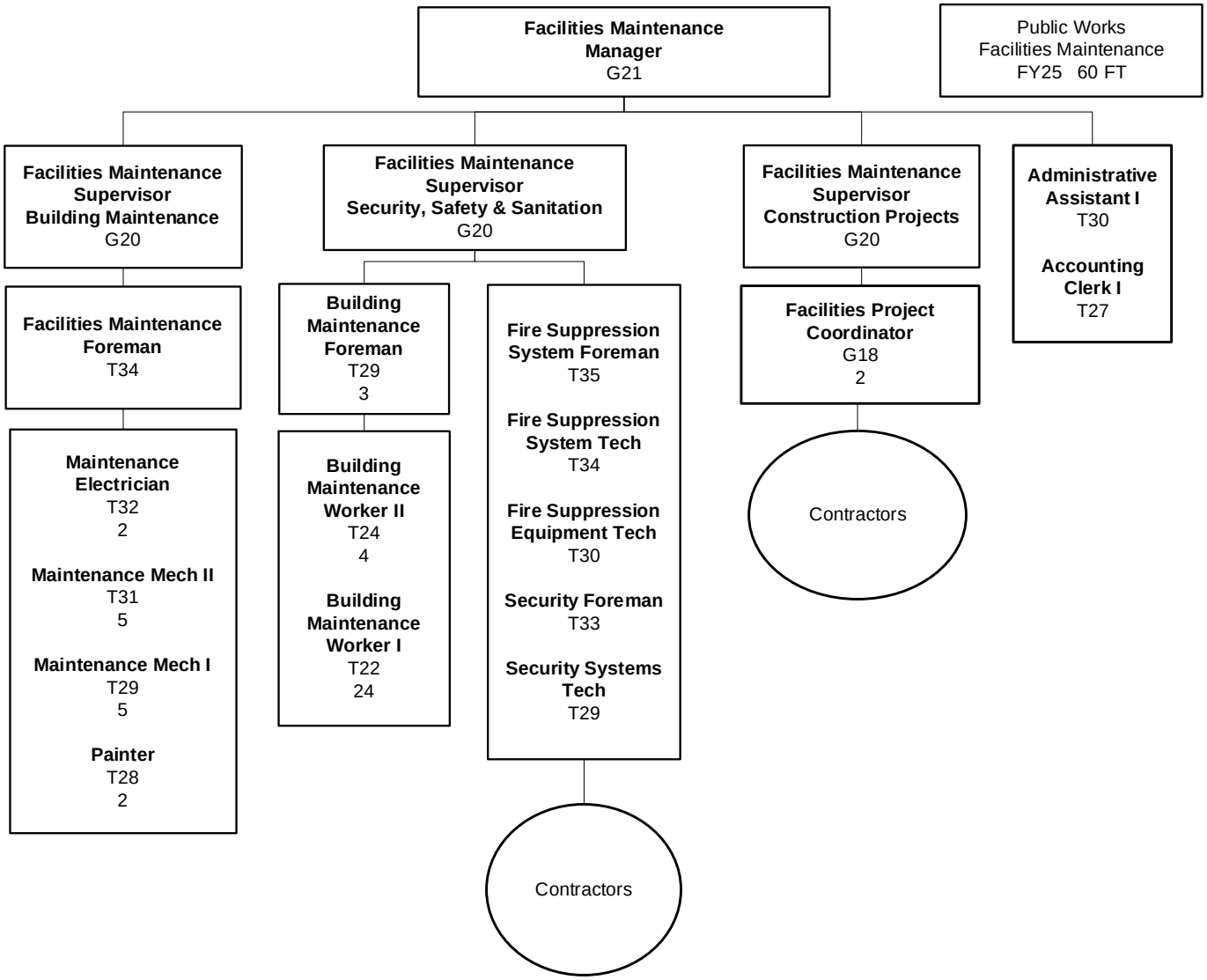

Figure 174: Public Works Facilities Maintenance Table of Organization

Public Works – Facilities Maintenance – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Facilities Maintenance Manager	1	1	1	G21	$87,583.96 -$131,376.47
Facilities Project Supervisor	1	1	0	G20	$79,622.55 -$119,433.83
Fac Maint Supervisor -Security, Safety, and Sanitation	0	0	1	G20	$79,622.55 -$119,433.83
Fac Maint Supervisor - Building Maintenance	0	0	1	G20	$79,622.55 -$119,433.83
Fac Maint Supervisor - Construction Projects	0	0	1	G20	$79,622.55 -$119,433.83
Facilities Maintenance Supervisor	1	1	0	G19	$72,384.33 -$108,576.50
Facilities Project Coordinator	2	2	2	G18	$65,803.84 -$98,706.29
Security and Safety Systems Supervisor	1	1	0	G18	$65,803.84 -$98,706.29
Building Maintenance Supervisor	1	1	0	G15	$49,438.66 -$74,157.99
Fire Suppression System Lead	1	1	1	T35	$61,415.09 -$90,219.12
Facilities Maintenance Foreman	1	1	1	T34	$58,488.55 -$85,924.33
Fire Suppression System Technician	1	1	1	T34	$58,488.55 -$85,924.33
Security Foreman	1	1	1	T33	$55,703.48 -$81,833.29
Maintenance Electrician	2	2	2	T32	$53,051.44 -$77,936.52
Maintenance Mechanic II	5	5	5	T31	$50,525.03 -$74,224.50
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
Fire Suppression Equipment Technician	1	1	1	T30	$48,120.03 -$70,690.91
Building Maintenance Foreman	3	3	3	T29	$45,826.94 -$67,323.07
Maintenance Mechanic I	5	5	5	T29	$45,826.94 -$67,323.07
Security Systems Technician	2	2	2	T29	$45,826.94 -$67,323.07
Painter	2	2	2	T28	$43,645.76 -$64,116.75
Accounting Clerk I	1	1	1	T27	$41,566.99 -$61,064.58
Building Maintenance Worker II	5	4	4	T24	$35,907.11 -$52,749.49
Building Maintenance Worker I	26	24	24	T22	$33,544.34 -$47,842.37
TOTAL FULL TIME EMPLOYEES	**64**	**61**	**60**		
TOTAL FULL TIME EMPLOYEES	**64**	**61**	**60**		

Figure 175: Public Works Facilities Maintenance Positions

Public Works – Fleet – Table of Organization

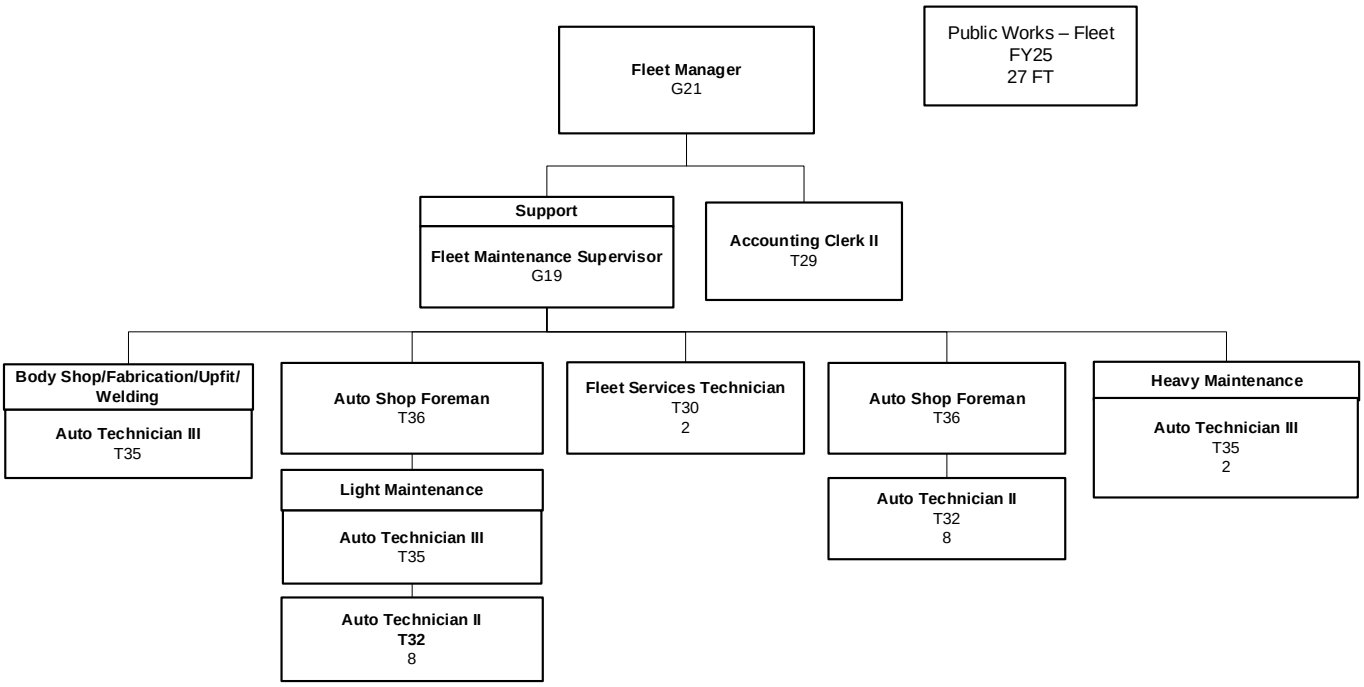

Figure 176: Public Works Fleet Table of Organization

Public Works – Fleet – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Fleet Manager	1	1	1	G21	$87,583.96 -$131,376.47
Fleet Maintenance Supervisor	1	1	1	G19	$72,384.33 -$108,576.50
Automotive Shop Foreman	2	2	2	T36	$64,486.27 -$94,732.45
Automotive Technician III	4	4	4	T35	$61,415.09 -$90,219.12
Automotive Technician II	16	16	16	T32	$53,051.44 -$77,936.52
Fleet Service Technician	2	2	2	T30	$48,120.03 -$70,690.91
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
TOTAL FULL TIME EMPLOYEES	**27**	**27**	**27**		
TOTAL FULL TIME EMPLOYEES	**27**	**27**	**27**		

Figure 177: Public Works Fleet Positions

Public Works – Lakes and Stormwater – Table of Organization

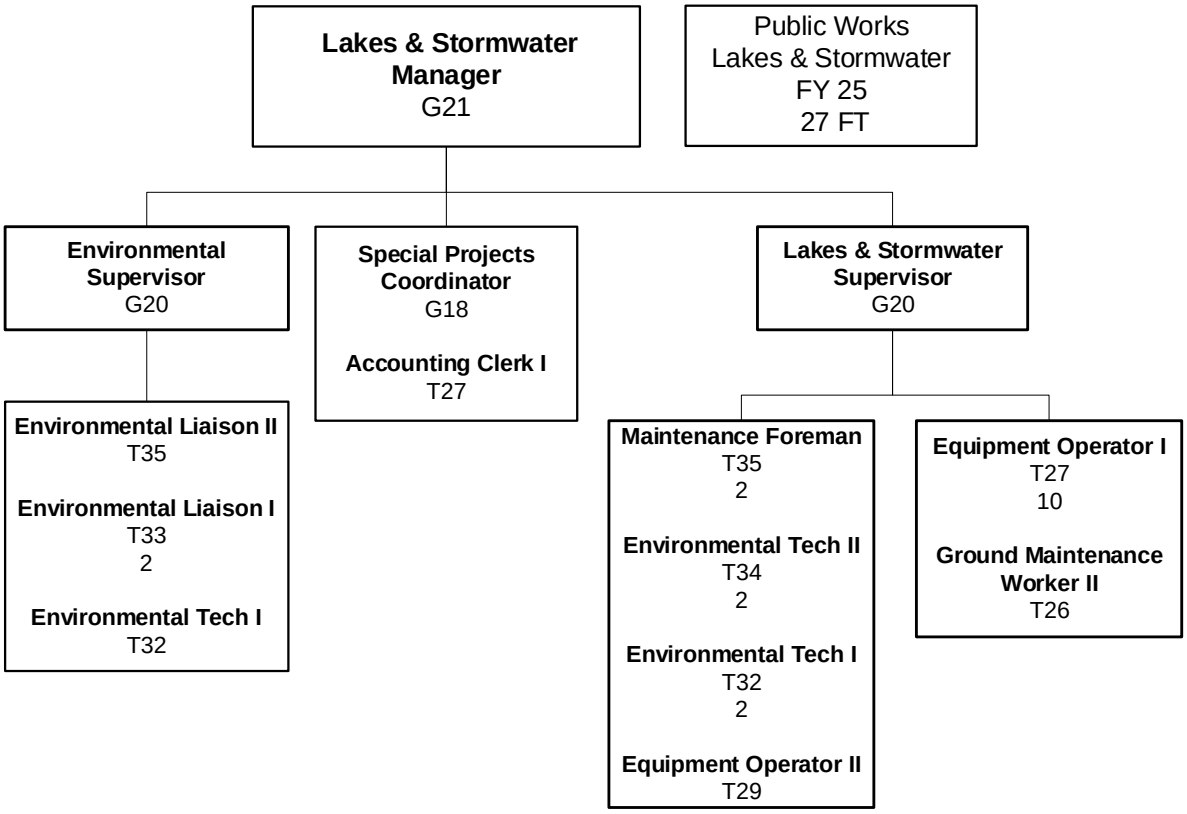

Figure 178: Public Works Lakes & Stormwater Table of Organization

Public Works – Lakes and Stormwater – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Lakes & Stormwater Manager	1	1	1	G21	$87,583.96 -$131,376.47
Environmental Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Lakes & Stormwater Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Special Projects Coordinator	1	1	1	G18	$65,803.84 -$98,706.29
Environmental Liaison II	1	1	1	T35	$61,415.09 -$90,219.12
Maintenance Foreman	2	2	2	T35	$61,415.09 -$90,219.12
Environmental Technician II	2	2	2	T34	$58,488.55 -$85,924.33
Environmental Liaison I	2	2	2	T33	$55,703.48 -$81,833.29
Environmental Technician I	3	3	3	T32	$53,051.44 -$77,936.52
Equipment Operator II	1	1	1	T29	$45,826.94 -$67,323.07
Accounting Clerk I	1	1	1	T27	$41,566.99 -$61,064.58
Equipment Operator I	10	10	10	T27	$41,566.99 -$61,064.58
Grounds Maintenance Worker II	1	1	1	T26	$39,587.46 -$58,155.99
TOTAL FULL TIME EMPLOYEES	**27**	**27**	**27**		
TOTAL FULL TIME EMPLOYEES	**27**	**27**	**27**		

Figure 179: Public Works Lakes & Stormwater Positions

Public Works – Solid Waste – Table of Organization

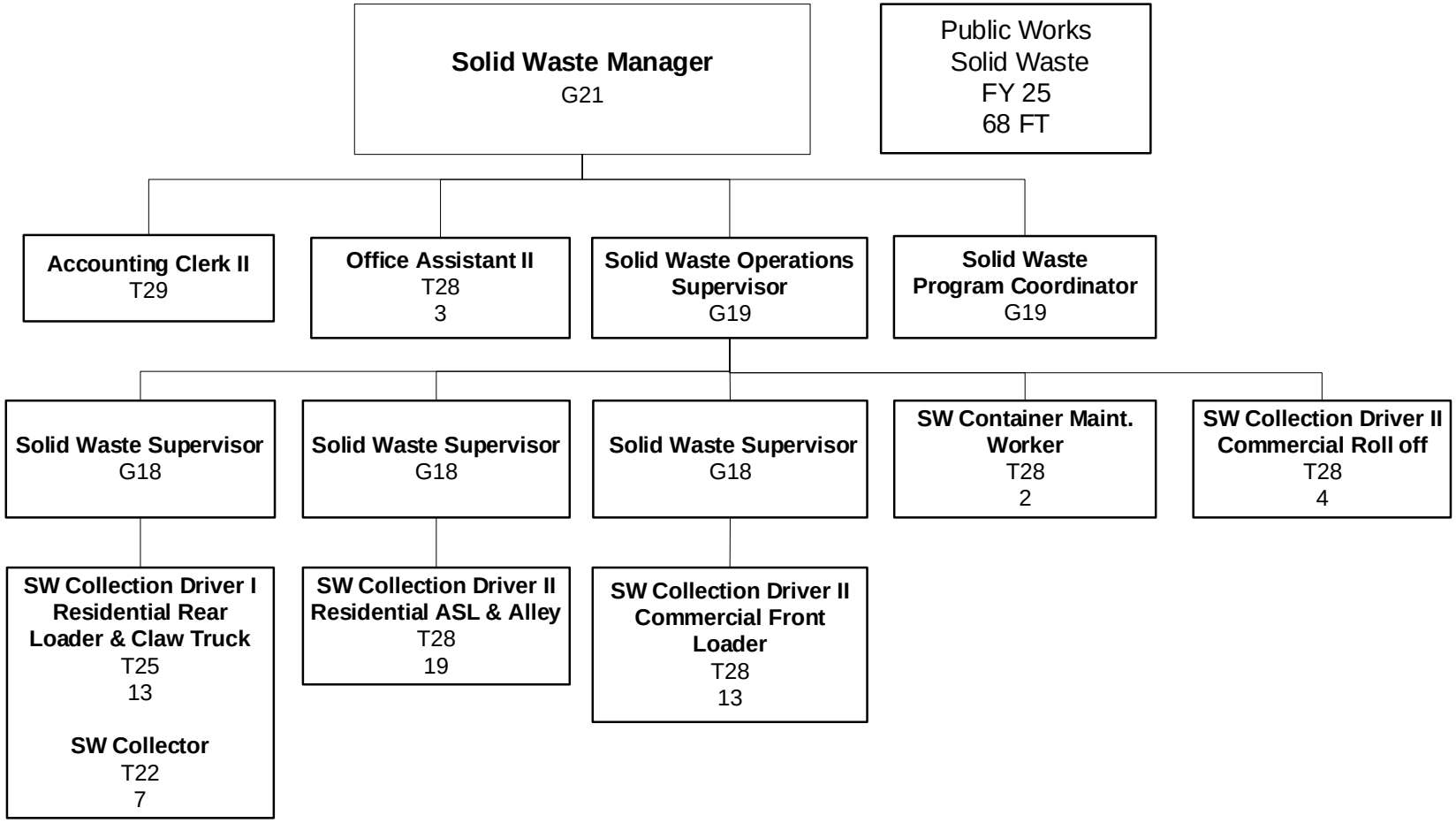

Figure 180: Public Works Solid Waste Table of Organization

Public Works – Solid Waste - Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Solid Waste Manager	1	1	1	G21	$87,583.96 -$131,376.47
Solid Waste Operations Supervisor	1	1	1	G19	$72,384.33 -$108,576.50
Solid Waste Program Coordinator	1	1	1	G19	$72,384.33 -$108,576.50
Solid Waste Supervisor	3	3	3	G18	$65,803.84 -$98,706.29
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Office Assistant II	3	3	3	T28	$43,645.76 -$64,116.75
Solid Waste Collection Driver II	35	35	36	T28	$43,645.76 -$64,116.75
Solid Waste Container Maint Worker	2	2	2	T28	$43,645.76 -$64,116.75
Solid Waste Collection Driver I	13	13	13	T25	$37,701.89 -$55,386.76
Solid Waste Collector	7	7	7	T22	$33,544.34 -$47,842.37
TOTAL FULL TIME EMPLOYEES	**67**	**67**	**68**		
TOTAL FULL TIME EMPLOYEES	**67**	**67**	**68**		

Figure 181: Public Works Solid Waste Positions

Public Works – Traffic and Parking – Table of Organization

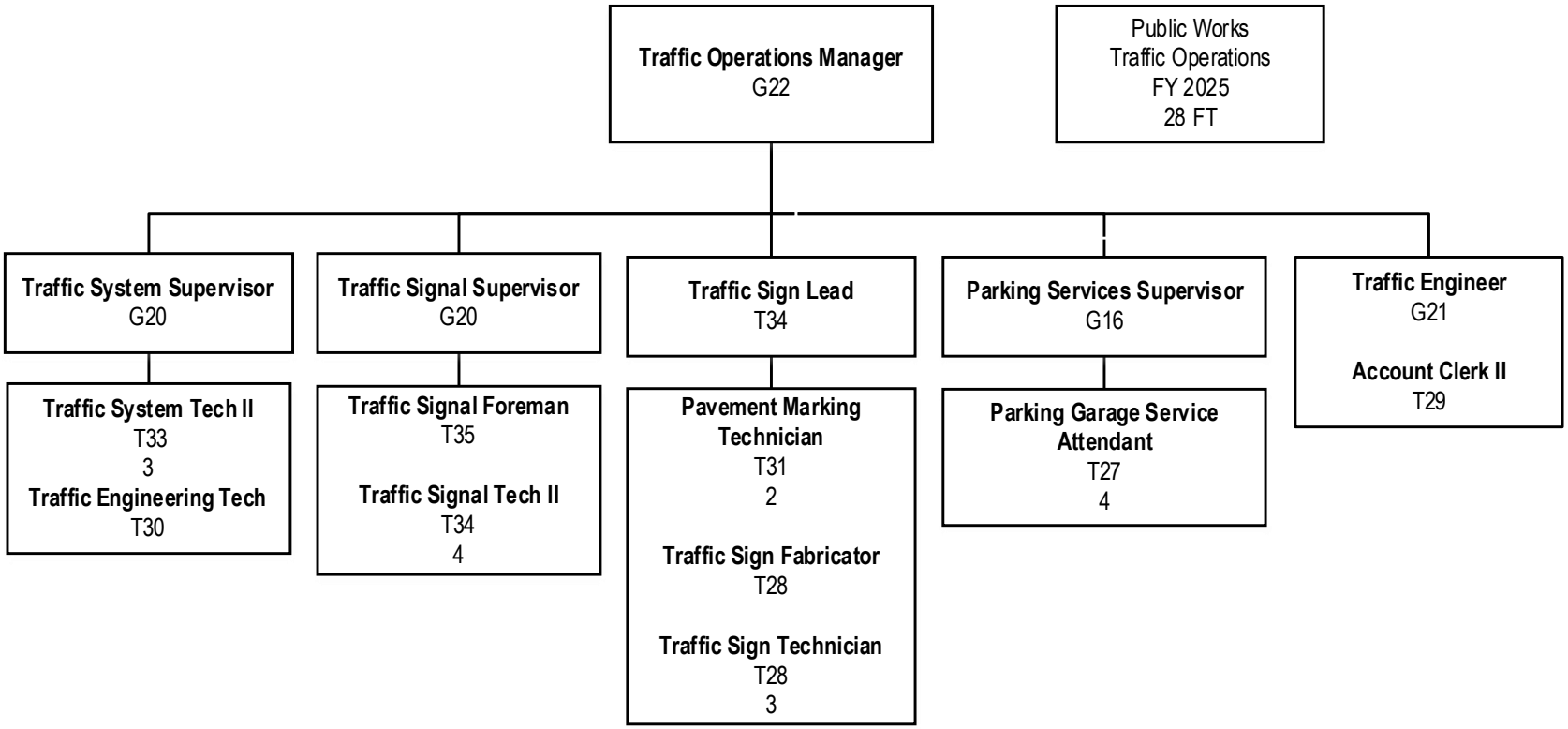

Figure 182: Public Works Traffic Operations Table of Organization

Public Works – Traffic and Parking – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Traffic Operations Manager	1	1	1	G22	$96,342.47 -$144,514.23
Traffic Engineer	1	1	1	G21	$87,583.96 -$131,376.47
Traffic Signal Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Traffic System Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Parking Services Supervisor	1	1	1	G16	$54,382.74 -$81,574.64
Traffic Signal Foreman	1	1	1	T35	$61,415.09 -$90,219.12
Traffic Sign Lead	1	1	1	T34	$58,488.55 -$85,924.33
Traffic Signal Technician II	4	4	4	T34	$58,488.55 -$85,924.33
Traffic System Technician II	3	3	3	T33	$55,703.48 -$81,833.29
Pavement Marking Technician	2	2	2	T31	$50,525.03 -$74,224.50
Traffic Engineering Technician	1	1	1	T30	$48,120.03 -$70,690.91
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Traffic Sign Fabricator	1	1	1	T28	$43,645.76 -$64,116.75
Traffic Sign Technician	3	3	3	T28	$43,645.76 -$64,116.75
Parking Garage Svc Attendant	4	4	4	T27	$41,566.99 -$61,064.58
Traffic Control Technician	0	0	2	T23	$34,195.74 -$50,236.81
TOTAL FULL TIME EMPLOYEES	**26**	**26**	**28**		
TOTAL FULL TIME EMPLOYEES	**26**	**26**	**28**		

Figure 183: Public Works Traffic Operations Positions

Public Works - Budget Summary

Fund	FY23	Expenses FY24 Revised	FY24 Forecast	FY25 Approved
General	$6,395,907	$10,838,969	$9,474,305	$10,712,284
Lakes & Stormwater	$10,104,890	$62,434,905	$62,162,387	$9,361,110
Fleet Management	$17,895,980	$42,204,755	$42,357,899	$15,942,165
Facilities Maintenance	$7,529,539	$10,105,999	$9,748,767	$9,286,408
Parking	$981,378	$1,038,459	$827,635	$1,070,407
Solid Waste	$18,676,759	$22,680,611	$21,920,773	$21,794,665

Figure 184: Public Works Budget Summary – Expenses

Fund	FY23	Revenues FY24 Revised	FY24 Forecast	FY25 Approved
Lakes & Stormwater	$10,104,890	$62,434,905	$62,162,387	$9,361,110
Fleet Management	$17,895,980	$42,204,755	$42,357,899	$15,942,165
Facilities Maintenance	$7,529,539	$10,105,999	$9,748,767	$9,286,408
Parking	$981,378	$1,038,459	$827,635	$1,070,407
Solid Waste	$18,676,759	$22,680,611	$21,920,773	$21,794,665

Figure 185: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Travel Time on major road corridors[1]	Infrastructure 1, 2	FY Quarterly	Longer = 7 Stable = 13 Shorter = 4	Longer = 11 Stable = 9 Shorter = 4	Longer = 21 Stable = 0 Shorter = 3	Chart 63A Chart 63B Chart 63C	Monitor Only
Network Average Pavement Condition Index (PCI) rating of streets	Infrastructure 1, 2	Every 3 Years	73	Not Available[2]	Not Available	Chart 64	70% or >
Linear feet of sidewalk completed to enhance mobility	Infrastructure 1, 2	FY Annually	17,211	8,746	20,592	Chart 65	Monitor Only
Curb ramps in ADA compliance	Infrastructure 1, 2	FY Annually	64	367	22	Chart 66	Monitor Only
Residential recycling participation	Infrastructure 2	FY Quarterly	83.45%	81.52%	84.02%	Chart 67	75% or >
Percent of Commercial customers participating in recycling program	Infrastructure 2	FY Annually	11.98%	13.18%	13.65%	Chart 68	7% or >
Waste diverted from landfill	Infrastructure 2	FY Quarterly	24.55%	23.18%	25.25%	Chart 69	25% or >
Stormwater public education outreach	Culture 1	FY Annually	930,141 Estimate	286,575 Estimate	252,117 Estimate	Chart 70A Chart 70B	Increase
Percent of monitored lakes with improving water quality	Infrastructure 2	FY Annually	40%	40%	46.7%	Chart 71	Increase
Linear feet of newly constructed recreational paths	Infrastructure 1, 2	FY Annually	12,047	22,564	1,362	Chart 72	Increase
Linear feet of recreational paths maintained	Infrastructure 1, 2	FY Annually	5,247	500	14,830	Chart 73	Increase
Amount of energy savings for City facilities	Infrastructure 2	CY Annually	Not Available	Not Available	Not Available	Chart 74	Monitor Only

Figure 186: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Facilities maintenance cost per square foot[3]	Infrastructure 1, 2	FY Annually	$2.86	$3.21	$3.32	Chart 75	$3.23
Janitorial maintenance per square foot[4]	Infrastructure 1, 2	FY Annually	$2.15	$2.28	$2.55	Chart 76	$2.60
Fire safety maintenance per square foot[5]	Infrastructure 1, 2	FY Annually	$0.32	$0.33	$0.34	Chart 77	$0.42
Pounds of nutrients reduced by street sweeping	Infrastructure 1, 2	FY Annually	Nitrogen: 2,357.38 Phosphorous: 1,494.48	Nitrogen: 2,888.48 Phosphorous: 1,833.17	Nitrogen: 2,596.03 Phosphorous: 1,656.52	Chart 78	Monitor Only

Figure 187: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Facilities						
Number of Work Orders Completed (Facility Support, Fire Suppression, and Janitorial)	7	Annually	23,591	20,588	14,741	17,500
Work Orders Completion Time (Maintenance, Fire, Security, and Janitorial)	7	Annually	11 days	14 days	14 days	13 days
Capital Projects Completed (Facility Support)	7	Annually	66	83	92	85
Fleet Management						
Percent of replacement eligible vehicles	8	Quarterly	19.02%	17.10%	16.75%	20%
Vehicle turnaround time 0-24 hrs.	8	Quarterly	80.75%	81.00%	73.25%	75%
Billed labor hours	8	Quarterly	69.48%	65.15%	67.00%	70%
Vehicle Availability	8	Quarterly	97.02%	96.30%	94.63%	95%
Annual fuel gallons dispensed	8	Quarterly	1,093,326	1,194,078	841,511	1,100,000
Lakes and Stormwater Management						
Lake shoreline assessment for aquatic plants	1	Annually	1,470,345	2,263,206	1,885,670	1,400,000
Stormwater System Inspected (linear foot)	1	Annually	257,422	118,914	269,755	118,000
Number of industrial and City facilities inspected	1	Annually	25	31	29	18
Number of stormwater - related training classes taught	1	Annually	5	5	3	3
Number of water quality education events participated in	1	Annually	3	9	14	6
Street curb mile swept	1	Annually	16,950	24,924	25,481	16,000
Debris removed from streets & stormwater system (tons)	1	Annually	2,008	2,472	2,324.87	2,000
Number of lake monitoring/sampling events	1	Annually	24	24	24	24
Number of illicit discharge inspections conducted	1	Annually	127	148	341	150
Number of lake trash clean-up events	1	Annually	38	30	29	15
Number of pollution control devices inspected and cleaned	1	Annually	218	244	300	150
Solid Waste Commercial						
Customers served (Commercial)	2	Annually	5,846	5,900	5,928	6,050
Garbage collected (tonnage)	2	Annually	40,596	41,856	41,334	43,000
Roll-off tonnage	2	Annually	6,065	5,530	7,274	8,000
Roll-off trips to the landfill	2	Annually	2,424	2,257	2,366	2,600
Curbside tonnage	3	Annually	5,719	6,033	5,664	6,100
Commercial tonnage	3	Annually	1,568	1,210	1,454	1,850

Figure 188: Public Works Performance Measures, Part 1

Public Works – Performance Management

Performance Measure	Department Objective Link	Frequency	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Solid Waste - Residential						
Customers served (Residential)	3	Annually	55,848	56,838	58,276	59,000
Garbage collected (tonnage)	3	Annually	33,716	35,050	34,689	36,000
Yard waste collected (tonnage)	3	Annually	8,954	9,374	7,905	8,900
Percent of respondents on Lakeland View Community Survey indicating "Excellent" or "Good" rating for Overall Cleanliness of the city	3	Annually	78.23%	77.4%[6]	75%	Increase
Parking Services						
Parking Enforcement-Percent Reduction of Citations	4	Annually	912 or 18%	1,196 or 21%	1,869 or 31%	≤ 15%
Leased parking spaces	4	Quarterly	90%	88%	93%	100%
Revenue generated by Leases	4	Quarterly	$650,398	$683,817	$704,118	$1,000,000
Transportation – Facilities Construction						
Number of traffic calming projects	5	Annually	2	4	6	2
Bike Lane Construction (Linear Ft.)	5	Annually	7,780	28,764	0	2
New/Widened roadway lane miles	5	Annually	2	0	8.2	6
Transportation – Facilities Maintenance						
Resurfacing (Lane Miles)	5	Annually	40.1	44	44	47.5
Resurfacing Cost	5	Annually	$2,787,882	$2,000,000	$4,222,000	$5,000,000
Right-of-Way Maintenance (acres maintained)	5	Annually	327	585	1,028	1,000
Sidewalks Repaired (Linear Ft.)		Annually	8,389	5,640	7,500	7,000
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	177	173	176	164
Traffic Signs Maintained	6	Annually	19,177	19,349	19,692	>19,692
Total Fatal Crashes	6	CY Annually	28	25	28	0
Total Severe Injury Crashes	6	CY Annually	68	89	57	0
Total Fatal Pedestrian Crashes	6	CY Annually	7	5	9	0
Total Severe Injury Pedestrian Crashes	6	CY Annually	5	8	15	0
Total Fatal Bicycle Crashes	6	CY Annually	0	1	4	0
Total Severe Injury Bicycle Crashes	6	CY Annually	0	4	6	0

Figure 189: 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

Construction and Maintenance

- Slight turnover reduction in Trades worker & Operator positions after pay study.
- Added Right of Way Maintenance of approximately 1.1 miles, along with 4 new retention ponds. Towne Park Trail, Lakeland Park Drive, & N. Wabash extension
- Budget increase of $25,000 for increase of ROW maintenance at Towne Park Trail.
- Added approximately 11 lane miles of roadway, 2.5 miles of Concrete Sidewalks, 2,000 Linear feet of asphalt trail, 544 drainage structures, & 10 miles of stormwater collection system in Hawthorn Mills, Cypress Point, & Winston Park Blvd. subdivisions.
- No budget increase for these subdivisions.

Engineering

- Successful recruitment of City Surveyor position following nearly two years of vacancy.
- Transfer of Public Works Engineer II position from the Lakes and Storm Water Division to the Engineering Division.

Facilities Maintenance

- 2 Building Maintenance Work I's and 1 Building Maintenance Worker II's Positions were transferred to the Airport
- Airport Custodial Services were transferred to the Airport
- Custodial Square Footage Service decreased by Approximately 75,000 Sq. Ft.

Fleet

- Staff reduction of one overhead position
- Shift to supplement major maintenance to solid waste vehicles waiting for greatly delayed replacement assets to be delivered—still exceeding performance metrics in most areas even with staffing issues.

Lakes and Stormwater

- Stormwater fees have not been increased since FY22.
- In FY23/24 the Florida Department of Environmental Protection increased the number of regulated lakes within the City to include Lake Gibson.

Solid Waste and Recycling

- SW fees have remained the same since 2015

Traffic Operations

- Placed city-owned traffic signals on a five-year retiming plan per industry best practice.
- Opened the Main Street Garage to public metered parking (hybrid operation).

Public Works – Changes, Accomplishments, and Efficiencies

ACCOMPLISHMENTS

Construction and Maintenance

- Overall Top Operator of APWA West Coast Branch Equipment Rodeo.
- Environmental Project of the Year for APWA West Coast Branch for Lake Bonny Water Quality Improvement Project.
- APWA Reaccreditation – Certifies Efficiency within our Public Works Department
- 3 Parks Trail West – Providing safe pedestrian routes throughout Lakeland.
- Lake Hunter Brick Street Restoration with Drainage and ADA Improvements – provides safer & lower maintenance roadways and sidewalks for motorist & pedestrian routes.
- Lake Bonny Stormwater Retrofit Project – Water Quality Improvement
- Resurfaced 48.4 lane miles of roadway – Improves safety for motorist while Improving roadway infrastructure quality.
- Presentations at professional conferences (N/A)
- $262,000 in FDOT LAP Funding (3 Parks Trail West)

Engineering

- Received project of the year transportation award from the American Public Works Association for the State Road 572 (Drane Field Road) at Don Emerson Drive Roundabout project.
- Received Local Agency Program (LAP) reaccreditation to provide design, construction, and Construction Engineering, and Inspection (CEI) services for federally funded projects.
- Received American Public Works Association reaccreditation.
- Completed Five Points roundabout project ninety-four (94) days ahead of schedule.
- Completed Three Parks Trail West project (last phase of the Three Parks Trail network).
- Received $850,000 in federal grant funds for construction of the Hartsell Avenue Trail project from State Road 563 (Siles Boulevard) to Lake Beulah Drive.
- Received $960,000 in federal grant funds to cover construction of the Glendale Avenue Trail from New Jersey Avenue to Lakeland Highlands Road.
- Received $133,750 in Community Development Block Grant funds for the design and construction of the 7th Street sidewalk project from North Brunnell Parkway to 7th Street Park.

Facilities Maintenance

- Recognitions
- APWA - Reaccreditation
- RP Funding Center Arena Roof
- City Hall Roof
- E-Sports Room
- LE Admin Signage
- LE Admin Window Sealant Replacement
- Lake Parker Storage Building

Public Works – Changes, Accomplishments, and Efficiencies

Fleet

- Selected as one of the 50 Leading Fleets for 2024.
- Selected as one of the 100 Best Fleets in the Americas, ranked #14 for 2024.
- Achieved second reaccreditation through APWA.
- Repaved shop area in just two weekends, outstanding work by C&M to renew the yard.
- Presenter at FLAGFA spring and fall conferences.
- General Motors advisory contact; Government Fleet Magazine contributor.

Lakes and Stormwater

Accreditations:

- The Public Works Department received their APWA reaccreditation in February 2024. All Public Works Division were a part of this effort to review and update Standard Operating Procedures carried out by their division to provide services to the public.

Presentations at professional conferences:

- The Lakes & Stormwater Division presented at the Lakes Education Action Drive/Florida Lake Management Society 2024 Workshop on "Water Quality Improvements in an Urban Watershed".

Grants awarded:

- The Lakes & Stormwater Division received the following grants during FY24:
    - $1.685M Innovative Technology Grant from the Florida Department of Environmental Protection for the Lake Bonnet Algae Harvesting Project
    - $450,000 in legislative appropriation transferred from Bonnet Springs Park to the City of Lakeland for the Lake Bonnet Algae Harvesting Project

Solid Waste and Recycling

- 2024 Samsara GPS Connected Operations Awards Finalist with Case Study.
- Achieved second reaccreditation through APWA.
- Transfer Station & Scale house 95% design phase completed and ready for FDEP permitting.

Traffic Operations

Signals

- Installed advanced detection to provide Automated Traffic Signal Performance Measures (ATSPM) data at 10 additional intersections and installed connected vehicle equipment at three intersections on Bartow Rd. Conducted successful test of connected vehicle technology.
- Assisted FDOT in implementing and fine-tuning new signal timings along five corridors.
- Retimed/reconfigured city-owned traffic signals for operational improvements:
    - Lakeland Highlands Road at Meadowland Park Blvd - reduced westbound queue
    - Edgewood Dr at New Jersey - reduced overall delay and queues blocking side streets
    - Edgewood Dr at Cleveland Heights Blvd - reduced overall delay and queues
    - Cleveland Heights Blvd at Lake Hollingsworth Drive - reduced delay and eliminated eastbound standing queue that extended to E Belmar St during peak periods
- Upgraded fiber optic network switches at signalized intersections.

Public Works – Changes, Accomplishments, and Efficiencies

Traffic Calming

- Projects completed:
  - Fredericksburg Ave
  - Glendale St
  - Missouri Ave
  - Easton Drive
  - Deerfield Drive
  - Towne Park Blvd/White Egret Lane
- Projects designed, ready for construction:
  - Jewel Ave
  - Atlanta Ave/Athens St/Columbia St

Safety

- Drafted a Vision Zero Action Plan for reducing severe traffic crashes in Lakeland.
- Worked with Communications and LPD to start an annual Cyclemania event to promote bicycle safety.
- Completed after-action study for downtown all-way stop conversions at 12 intersections. Intersection-related crashes were reduced by 50%. Parallel parking-related crashes on adjacent road segments were reduced by 30%. The percentage of crashes of the angle ("T-bone") type went from 70% before the conversion to 40% after.
- Installed marked crosswalk with RRFBs at school bus drop-off/pickup location on Medulla Road at White Ibis Rd to improve pedestrian safety.
- Installed two marked crosswalks with RRFBs on Hillcrest Street to improve pedestrian safety.

Parking

- Finalized Downtown Parking Management Plan.
- Repaired inoperable lighting in the Main Street Garage to improve the perception of safety.
- Repaired inoperable elevator at northeast corner of the Main Street Garage.
- Wayfinding signs in the Main Street Garage.

Presentations:

- Presented downtown all-way stop conversion as a case study at the Florida Puerto Rico ITE annual meeting in St. Petersburg and provided additional information to Tampa and Orlando.

Public Works – Changes, Accomplishments, and Efficiencies

OPERATION EFFICIENCIES

Construction and Maintenance

- New Data base for Infrastructure Management Services (Sidewalk & Roadway Survey). Awaiting final results from Data collection.
- Implemented Specialized Heavy Equipment Operator training program including various All-Terrain Excavators & Grad-All Excavators.
- Implemented supervising program to verify we are meeting Temporary Traffic Control Specifications per current FDOT regulations. Including the Manager & both Supervisors improved Traffic Control training. From Intermediate to Advanced level training.
- Reorganization of the work group

Engineering

- Revised/expanded procedures for utility coordination during design phase of projects. Changes documented within Public Works Practices and Policies Manual.
- Revised/expanded procedures for project development and cost estimates. Changes documented within Public Works Practices and Policies Manual.
- Transfer of Public Works Engineer II position from the Lakes and Storm Water Division to the Engineering Division. Reorganization consolidates development reviews within the Engineering Division and expands drainage design capabilities.

Facilities Maintenance

- Continued Lighting Upgrades at Woodlake and Shuffleboard Courts
- Energy Efficient HVAC Upgrades at City Hall, Kelly Rec and Fire Admin
- Building Automation in City Facilities

Fleet

- Metrics as of 6.5.2024, fiscal year to date:
  - Vehicle uptime – 95.21% - exceptional with current staffing levels
  - 0-24-hour vehicle turnaround time – 69% - staffing and excessive maintenance requirements causing downturn
  - Direct labor billing – 77%
- NAPA IBS efficiency: New training utility provided at no additional cost available to all technicians—ASE prep tests, diagnostic training, virtual labs

Lakes and Stormwater

- The Lakes & Stormwater Division purchased a transport barge to increase the productivity of the aquatic harvesting activities. The addition of the transport barge has resulted in approximately 30% increase in the amount of nuisance and invasive vegetation removal on an average workday.

Solid Waste and Recycling

- Continued use of RouteSmart software to achieve efficient routing with customer service, driver workload equity, and cost per mile as the leading indicators of efficiency.

Traffic Operations

- Began handling administration of the Brick Streets program for C&M for efficiency because it is nearly identical to the Neighborhood Traffic Calming Program process that Traffic Operations administers.

Public Works – Changes, Accomplishments, and Efficiencies

FISCAL EFFICIENCIES

Construction and Maintenance

- $262,000.00 FDOT LAP funding.
- Provided approximately $400,000 in services for other departments within the City to prevent more costly outsourced infrastructure repairs.
- Outsourced Pavement Management services of $4,000,000 to several vendors. Most cost-effective way to resurface roadways.
- Updating new Energy efficient generator for
- C&M building.

Engineering

- Obtained reimbursement through grant sources for over $1.5 million spent on transportation projects between June 2023 and June 2024.
- Submitted application requesting $3,533,884 in federal and state grant funding for the South Ingraham Avenue from Frank Lloyd Wright Way to US 98/Bartow Road complete streets project.
- Submitted application requesting $200,000 in Community Development Block Grant funding for the South Lake Avenue from East Bay Street to East Parker Street sidewalk project.
- Provided in-house CEI support for two federally funded projects (Three Parks Trail West and Josephine Street sidewalk). The city has traditionally only provided design and construction services for federally funded projects.

Facilities Maintenance

- Maintenance Operations are within IFMA ranges
- Outsourcing of Large Chilled Water Loop systems
- Energy efficiencies continue using building automation practices

Fleet

- Targeted electrification of vehicles continues with hybrid-electric and some full EVs; goal to reduce overall fuel consumption, maintenance cost

Lakes and Stormwater

- The Lakes & Stormwater Division has partnered with Parks, Recreation & Cultural Arts to complete boat ramp replacement work at Lake Parker Park. The ramps are used by the general public as well as the Lakes & Stormwater aquatic harvesting team. Cost sharing of the ramp replacement has lessened the financial impact to both the Public Works and Parks Department's overall budgets.

Solid Waste and Recycling

- Managing continued residential customer growth with current staff levels for the past 5 years.

Traffic Operations

- Worked with Community and Economic Development to obtain $20,000 in AARP grant funds to install Hillcrest Street RRFBs.
- Converting 12 signalized intersections to all-way stops vs reconstructing is expected to save the city $6M-10M in signal replacement costs plus ongoing staff time for maintenance.

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Retirement Services

Retirement Services 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). The department collaborates with the Pension Board to carry out the policies set forth in ordinance and City policy to administer plans in compliance with local, State and Federal laws. The department staff work closely with the Pension Board, consultant, custodian, and Finance department in the application of accurate recordkeeping, disbursements, contributions, and mandate funding.

Retirement Services administers 457/401a/FICA/RHSA accounts, ensuring all local and state rules are followed, as well as following all actionable items relating to changing investments.

Retirement Services hosts workshops to educate employees on the most current information regarding retirement planning, social security options, and are available to meet with individual employees to discuss their pension benefit as requested by appointment.

Retirement Services attends Police and Fire Pension meetings to update the process for any new Ordinances passed.

Retirement Services – Table of Organization

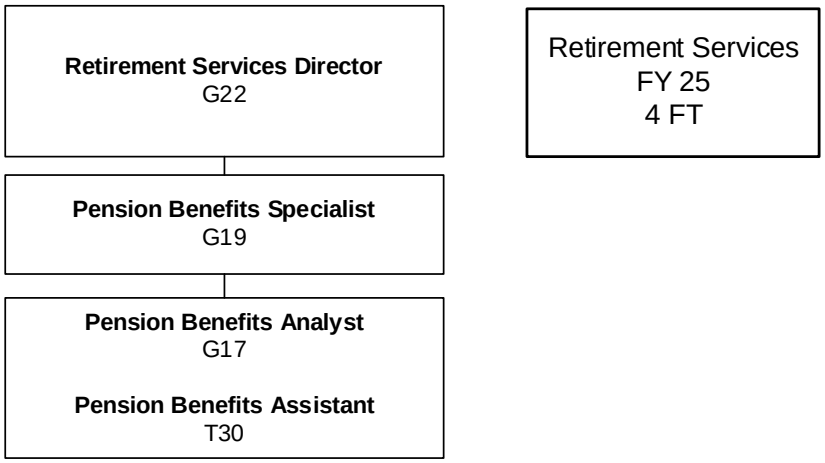

Figure 190: Retirement Services Table of Organization

Retirement Services – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Retirement Services Director	1	1	1	G22	$96,342.47 -$144,514.23
Pension Benefits Specialist	1	1	1	G19	$72,384.33 -$108,576.50
Pension Benefits Analyst	1	1	1	G17	$59,820.91 -$89,731.36
Pension Benefits Assistant	1	1	1	T30	$48,120.03 -$70,690.91
TOTAL FULL TIME EMPLOYEES	**4**	**4**	**4**		
TOTAL FULL TIME EMPLOYEES	**4**	**4**	**4**		

Figure 191: Retirement Services Positions

Retirement Services – Budget Summary

	Expenses			
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$240,847	$280,997	$270,986	$298,188

Figure 192: Retirement Services Budget Summary - Expenses

Retirement Services – Performance Management

Retirement Services Key Success Indicators (KSIs) Linked to City Goals

Infrastructure | Economic Development | Public Safety | Culture

KSI Measure	Goal Link	Frequency	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Pension plan actuary/auditing	Culture 2	FY Annually	-12.77	10.3	Not Available	Chart 79	7.25
Retirement services-related Deficiencies or Material Weaknesses in annual audit report	Culture 2	FY Annually	0	0	Not Available	Chart 80	0

Figure 193: Retirement Services – Key Success Indicators

Department Objectives – Retirement Services

1. To educate City of Lakeland Employees so they learn saving practices and obtain methods for financial planning - by using provided resources, insuring a smooth transition into Retirement.
2. To maintain transparency with all reporting and monitoring without discrepancies or inconsistencies with Federal regulations.
3. To administer pension plan objectives, ensuring a defined benefit will be paid to retired employees for life.

Retirement Services Performance Measures

Performance Measure	Department Objective Link	Frequency	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Number of Ordinance Changes as needed/ Actuary	3	Biannually	1	1	0	0
Number of significant deficiencies or material weaknesses on the Annual Audit Report	2	Annually	0	0	0	0
Timely/Efficient & Accurate filing the State Report, Valuation and Audit Reports with the F1 Division of Retirement	2	Annually	1	1	0	0
Reporting efficiency: Number of Active, number of retired, deceased, number of transitions	2	Annually	1	0	0	0
Actual Plan Assets	3	Annually	-13.03%	9.81%	Not Available	6.75+%
Number of Retirement Actions: Drops, Retirements, Exit Drop, Survivors, Deceased, Refunds of Contributions	2	Quarterly	355	169	237	200
Number of Educational Opportunity Events	1	Quarterly	702	81	246	500
Retirement Readiness Metric	1	Annually	89%	56%	56%	90%

Figure 194: Retirement Services Performance Measures

Retirement Services – Changes, Accomplishments, and Efficiencies

CHANGES

- Switched Retiree Health Savings Account (RHSA) Vendors for those hired after Jan 2003
- Added Secure 2.0 Options to 457 Plan
- Changed Target Dated funds from Vanguard to American Funds in 457/401a/FICA plans

ACCOMPLISHMENTS

- One new Trustee on Board, enrolled in CPPT classes
- Completed 13 Employee/VOYA All day events; 1 Financial Wellness Seminar; 1 Social Security Seminar; 1 City of Lakeland Association of Retirees (COLAR); 1 Department meeting – met all Employees at Dept - reviewing individual retirement planning for each.

OPERATION EFFICIENCIES

- Updated Summary Plan Descriptions - 3 Pension Plans, 1 Deferred Comp, 1 Defined Contribution.

FISCAL EFFICIENCIES

- Reviewed Pension product with outside Vendor to determine differences in program and to see if cost effective for City to replace program.
- Worked with local City as they updated their pension system and to compare benefits and costs. This local City spent $9M replacing their retirement system.

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

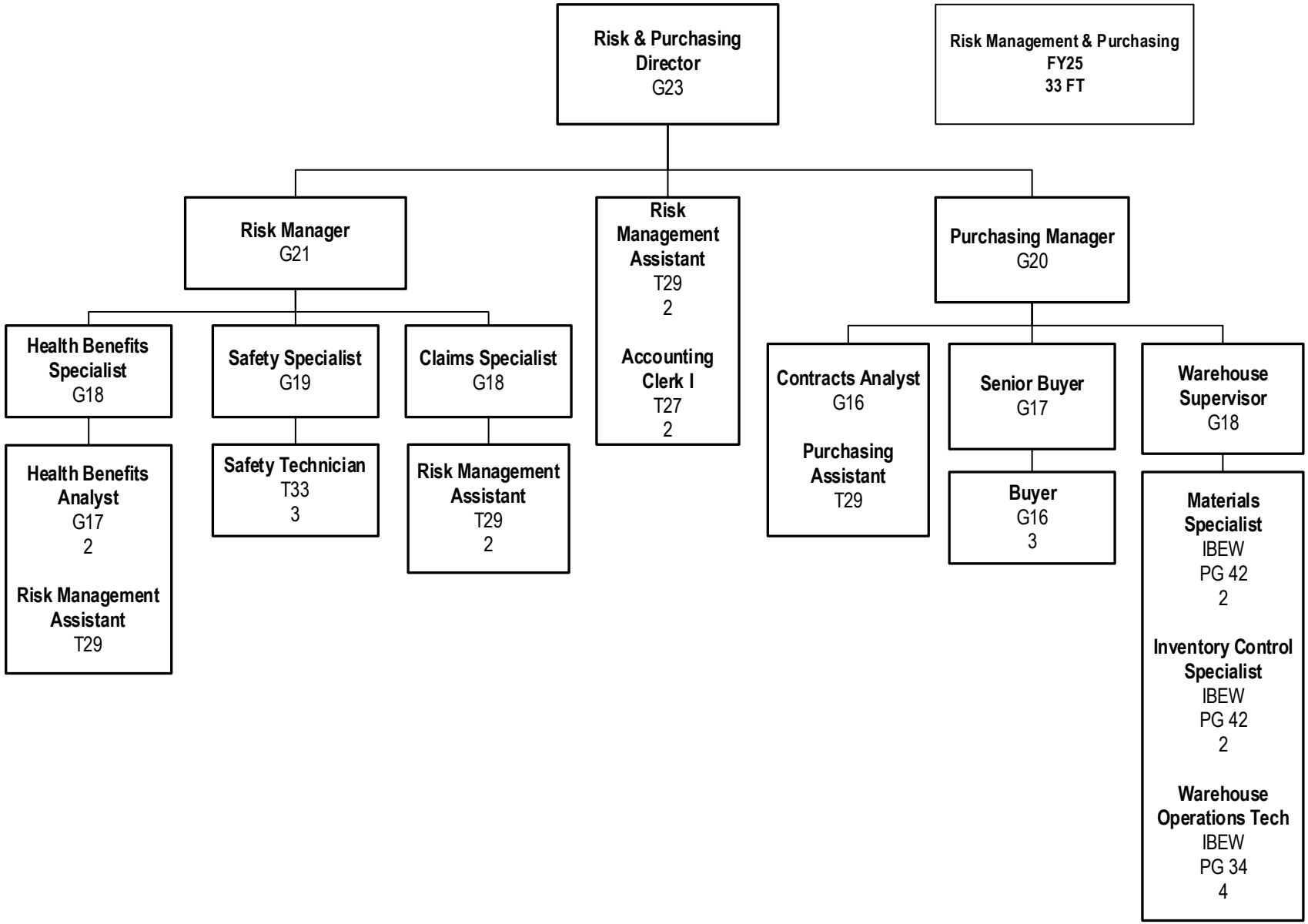

Figure 195: Risk Management and Purchasing Table of Organization

Risk Management and Purchasing – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Risk & Purchasing Director	1	1	1	G25	$131,900.13 -$211,040.20
Risk Manager	1	1	1	G21	$87,583.96 -$131,376.47
Purchasing Manager	1	1	1	G20	$79,622.55 -$119,433.83
Safety Specialist	1	1	1	G19	$72,384.33 -$108,576.50
Claims Specialist	1	1	1	G18	$65,803.84 -$98,706.29
Health Benefits Specialist	1	1	1	G18	$65,803.84 -$98,706.29
Warehouse Supervisor	1	1	1	G18	$65,803.84 -$98,706.29
Health Benefits Analyst	1	2	2	G17	$59,820.91 -$89,731.36
Senior Buyer	1	1	1	G17	$59,820.91 -$89,731.36
Safety Technician	3	3	3	T33	$55,703.48 -$81,833.29
Buyer	3	3	3	G16	$54,382.74 -$81,574.64
Contract Analyst	1	1	1	G16	$54,382.74 -$81,574.64
Inventory Control Specialist IBEW	2	2	2	PU42	$48,691.07 -$68,799.20
Material Specialist IBEW	2	2	2	PU42	$48,691.07 -$68,799.20
Risk Management Assistant	6	5	5	T29	$45,826.94 -$67,323.07
Purchasing Assistant	1	1	1	T29	$45,826.94 -$67,323.07
Accounting Clerk I	2	2	2	T27	$41,566.99 -$61,064.58
Warehouse Oper Tech - IBEW	4	4	4	PU34	$39,264.46 -$55,479.65
TOTAL FULL TIME EMPLOYEES	**33**	**33**	**33**		
TOTAL FULL TIME EMPLOYEES	**33**	**33**	**33**		

Figure 196: Risk Management and Purchasing Positions

Risk Management and Purchasing – Budget Summary

Expenses

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$855,925	$2,120,418	$1,884,267	$2,128,902
Purchasing & Stores	$2,895,215	$3,587,318	$2,788,855	$3,486,351

Figure 197: Risk Management and Purchasing Budget Summary - Expenses

Revenues

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
Purchasing & Stores	$2,895,215	$3,587,318	$2,788,855	$3,486,351

Figure 198: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Tax dollars saved through sealed bid purchase process	Culture 2, 5	FY Annually	$12,926,579	$2,896,089	$10,853,430	Chart 81	Monitor Only
Percent of annual spend attributed to term contracts (Commodities and Services)	Culture 2, 5	FY Annually	37%	27%	15%	Chart 82	25%
Number of days to fulfill warehouse inventory order	Culture 2	FY Quarterly	6.25 (Average)	3 (Average)	1.5 (Average)	Chart 83	Decrease
Sealed bid or Request for Proposal (RFP) response time (Number of days)	Culture 2	FY Quarterly	32.25 (Average)	Data Not Available	Data Not Available	Data Not Available	30
Purchase order request response (Number of days)	Culture 2	FY Quarterly	2.15 (Average)	2.01 (Average)	Data Not Available	Data Not Available	< 10
Percent of participating employees who have maintained or decreased Everside Health risk factors	Public Safety 3, Culture 6	FY Annually	81.00%	79.5%	71%	Chart 86	66%

Figure 199: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Purchasing and Stores						
Total Number of Inventory Items Issued	2	Annually	7,046	6,542	943,341	2.5% ↑
Total Dollar Amount of Inventory	2	Annually	$22,499,477	$26,120,284	$33,186,879	2.5% ↑
Total Number of Sealed Bids/RFPs	1, 3	Annually	94	61	107	1.25% ↑
Total Dollar Amount of Sealed Bids and RFPs	1, 3	Annually	$6,289,592	$11,068,767	$72,995,693	1.25% ↑
Total Annual Cost savings through sealed bids	1, 3	Annually	$12,926,579	$2,896,089	$10,853,430	1.25% ↑
Total annual number of purchase orders	1	Annually	2,875	3,129	3,819	1.25% ↑
Total number of quotes	1	Annually	493	445	267	1.25% ↑
Total annual contract purchase order amount	1, 3	Annually	$56,109,176	$66,201,464	$20,227,825	1.25% ↑
Annual Contract Percent	1, 3	Annually	37%	27%	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	1%	5%	7.5%	7.5%
Total annual hours educating employees on Wellness/Benefits	4, 6	Annually	372	231	1005	800
Annual percent of health plan reimbursements highlighting the impact on total health plan costs	3, 4	Annually	14%	9%	22%	12%
Risk – Claims						
Total Number of citywide Auto and General Liability (AI/GL) claims	5	Annually	325	261	160	145
Total open Auto and General Liability (AI/GL) claims, based on a five-year running average	5	Annually	114	115	107	99
Total Workers' Compensation Medical Only (MO) and Indemnity Claims (IND)	5, 6	Annually	365	242	197	189
Risk – Safety						
Cost savings for in-house Commercial Driver's License (CDL) training and licensing	5, 6	Annually	$595,521	$447,015	$317,295	$250,000
Number of incidents to which Safety Responded	5, 6	Annually	682	209	542	< 525
Total Safety Training Hours Provided to City Employees	6	Annually	323	479	575	450

Figure 200: Risk Management and Purchasing Performance Measures

Risk Management and Purchasing – Changes, Accomplishments, and Efficiencies

CHANGES

Risk Management

Personnel

- In September 2023 a new support position through United Health Care and paid for through discretionary funds was provided to assist, and support employees to improve their overall health and wellbeing. The services provided by the on-site UnitedHealthcare Health Engagement Coach are:
- Coaching to develop personal health behavior goals
- Demonstrate how to access and navigate UnitedHealthcare tools and resources
- Refer employees to appropriate wellness programs and services
- Perform blood pressure/Weight/BMI screenings
- Identify, design, implement and execute all employee wellness programs and initiatives

Service

- During the 2024 Open Enrollment (OE) period the Risk Benefits Team executed a new employee outreach strategy, partnering with the Communication Department to produce posters, flyers, table tents and an OE video that highlighted 2024 benefit changes, including moving from a two-tiered medical deduction structure to four tiers. The team also conducted 29 OE meetings throughout various departments within the city.
- As of March 2024, a member of the Risk Benefits Team has been scheduled to visit two city departments per month to answer benefits-related questions, share information about the benefit plans/services and assist with issues and/or concerns.
- Risk Safety successfully completed CDL program updates, adding two third party testers to our administration, completing 30-hour class, and painting a new course for the skills test.

Purchasing

- To support growth and infrastructure, maintenance and repair, and to meet storm season demands, Central Stores has answered the demand through additional stock inventory and increased issuing.
- Central Stores established weekly reorder report sharing and stock item lead time concerns to improve communication with Lakeland Electric and enhance item order planning.

ACCOMPLISHMENTS

Risk Management

- In October 2023 the city's Annual Health Fair returned as an on-site event with 40+ vendors and approximately 300 participants to educate employees on health wellness.
- Risk Benefits has worked closely with the on-site Patient Care Coordinator and Health Engagement Coach to create a Wellness Program aimed at educating and motivating employees to make positive changes and to educate employees on health wellness. Below is a list of on-site classes that were offered from December 2023 through May 2024. The participation count for all classes is approximately 250 employees.

Aromatherapy – Candle Making	Sound Bath
Yoga Classes & Sound Baths	Lunch & Learn Promoting Mental Health
Healthy Eating	Heart Health
Tobacco Cessation	Pre-diabetes

Risk Management and Purchasing – Changes, Accomplishments, and Efficiencies

- With the assistance of our new Benefits Broker, Gehring Group, the city's Dental Plan, Vision Plan, Disability Insurance, Employee Assistance Program (EAP) and Voluntary Benefits are currently solicited and will be awarded prior to Open Enrollment for plan year 2025 to competitively procure our employee benefits.
- Risk Safety has completed eleven (11) facility walkthroughs. Important deficiencies found and corrected was a lack of proper AED in locations such as City Hall and Lakeland Electric Administration. Those deficiencies were corrected immediately.

Purchasing

- April 2024, Local Panel Discussion at The Well-Lakeland Business & Culture Connection, "Subcontractor Outreach Program", Panel included Central Florida Business Diversity Council, Polk County Government Supplier Diversity and City of Lakeland Purchasing Manager.
- April 2024, Central Florida Business Expo, Panel Discussion "Winning Strategies: Selling to Local Government", along with set-up and manning of Purchasing Exhibitor Space in support of the City.
- Purchasing created "Business Owner's Guide", a tri-fold flyer with How to do Business guideline with COL to include QR code access for ease of location and information.
- Central Stores SME ordered the specialized items and managed the staging of general stock items in connection with numerous projects. Several staff safely managed the delivery, as equipment, and manpower were dispensed off-site to oversee the receiving, through organization, quality and quantity checks, and order accuracy, of 88 large transmission and distribution poles in connection with the Hamilton-Dranefield project.
- Updated, simplified and improved stock material request forms for Lakeland Electric.
- As a result of the tornados that hit Tallahassee in May of 2024, Central Stores assisted by supplying our crews who served as mutual aid, 3 LE trucks were provided with supplies to aid in the recovery of power, while 12 crews were supplied with PPE.
- Central Stores successfully launched inventory for the Water smart meter update project. All COL water customers, 35,000, will receive a replacement water meter which was ordered and received in the warehouse and issued to a contractor.

OPERATION EFFICIENCIES

Risk Management

- In December 2023 an extensive benefits enrollment audit was conducted to ensure only eligible dependents were enrolled in each benefit plan. The audit resulted in the removal of 100 dependents from medical coverage, 77 from dental coverage, 67 from vision coverage, 51 from accident insurance, 19 from hospital indemnity insurance and 220 from dependent life insurance. These numbers also include dependents that were scheduled to "age-out" of the medical, dental and vision plans at the end of 2023.
- In December 2023 the United Health Care medical integration file was modified to include coverage term dates and future-dated enrollments. In May 2024 the Humana dental file was changed to mirror the medical file. Both files also moved from a bi-weekly submission frequency to weekly. These changes have reduced delays in updating enrollment records with the carriers, the need for manual intervention and reduced the waiting time to receive member ID cards.

Risk Management and Purchasing – Changes, Accomplishments, and Efficiencies

- Starting in January 2024 Risk Benefits scheduled bi-weekly meeting with a member from Payroll and HR Systems to identify, address, modify and/or correct system processes that impact employees benefit enrollment and payroll deductions. These meetings help us ensure all Open Enrollment updates and testing are thoroughly reviewed and ready prior to the start of OE.
- In June 2024 all members of the Human Resources and Risk Department will attend an EAP re-introduction session hosted by ComPsych, the city's EAP vendor, to expand our understanding about the services, resources and tools provided, receive information about an initial intake call and learn how to handle an unexpected difficult and sensitive conversation initiated by employees.
- Through services provided by the Employee Wellness Clinic's Compliancy Program over 70% of employees have maintained their health risk factors during Q4 2023 and Q1 2024.
- Saved approximately 14,085 manpower hours due to the utilization of the City's Employee Wellness Clinic through treatment of episodic conditions and work-related injury triage on-site versus community medical care.

Purchasing

- OpenGov Procurement, a fully automated web-based electronic bidding and vendor management system, was implemented March 2023. This allows the Purchasing Division to share in efficiencies with city departments such as time savings for departments, not having to physically pick up bid submittals from the opening and ease of all processes being electronic. Provides a faster response time to vendors with addenda and simple Q&A's that may not require issuance of addenda.
- Central Stores established a weekly reorder report sharing with Lakeland Electric due to stock item lead time concerns to improve communication and enhanced planning. Also, assisted IT with the improvement of the weekly reorder report and creation of auto updating in connection with same.
- Central Stores added an additional Inventory Control Specialist position in FY 24 to meet the increased operational needs throughout the City over the last five years, the rise of development coupled with aging infrastructure within the City and the utilities' service areas, and particularly recent supplemental work from Lakeland Electric being contracted out and assigned to outside contractors. The amount of inventory required to meet the above-mentioned needs over the past three years has increased by 20%. Additionally, the activity related to issuing inventory increased by 35% over the past three years. This position will also help manage daily customer questions and concerns regarding inventory stock levels and movement.
- Central Stores, working with Lakeland Electric, reevaluated and reformed the annual storm stock order processing. These changes were made to eliminate the increased costs associated with emergency response purchasing, to counteract continued and worsening supply chain issues and ensure continuous inventory of essential, critical storm stock material. Previous procedures were limited to pulling storm reports and creating work orders to drive inventory and purchases were made in April. This stock was absorbed into inventory and issued throughout the summer months leaving a possibility of shortages and emergency purchasing and the possibility of increased prices. Safety stock levels have now been added to critical storm stock to maintain the essential inventory needed to guarantee expeditious and efficient restoration.

Risk Management and Purchasing – Changes, Accomplishments, and Efficiencies

FISCAL EFFICIENCIES

Risk Management

- Obtained $6,547,961.25 in reimbursements to the city's health plan through stop loss reinsurance, CMS Retiree Rx Subsidy and pharmaceutical rebates.
- Services provided by the City's Employee Wellness Clinic and program have resulted in a return investment (ROI) of 5.59:1.
- Obtained $282,143 in workers' compensation recoveries through excess insurance coverage and State of Florida Special Disability reimbursement. Obtained $3,165 in reimbursements through our excess workers' compensation carrier safety grant program.
- Fiscal year to date Risk Safety has provided a total of 430.25 hours of safety training to City employees, this includes a citywide safety fair attended by 875 employees. The In-house CDL program saved the city approximately $214,568.90 for 598 hours of training and testing, providing for 26 Commercial driver's licenses to city of Lakeland employees.

Purchasing

- Realized savings of $6,661,181 for the first half of the fiscal year 2024 achieved through both the sealed bid and request for proposal (RFP) processes.

RP Funding Center

RP Funding Center serves as a convention, meeting, event, sport and entertainment hub for the City of Lakeland, Polk County and beyond. The RP Funding Center features four unique venues for both corporate and consumer use:

The Jenkins Arena hosts a variety of events including concerts, sporting events, family shows, and other multi-purpose events.

Sikes Hall and The Exhibit Hall and associated spaces offer over 50,000 square feet of combined space for a variety of events as well as corporate trade shows and meetings.

The Youkey Theatre seats 2,218 and is home to meetings, entertainment, dance competitions and special engagements.

Smaller meeting rooms are utilized by community and non-profit groups and business meetings.

RP Funding Center staff provide comprehensive event services including, but not limited to, security, production, technical, medical, marketing support, public parking services, and other services associated with hosting the events. Catering services are provided through its in-house contractor, concessions operations and sales, and other required food services in support of the events and activities at the Center.

The RP Funding Center Marketing team provides marketing and sales support for a variety of events and develops and implements strategies and materials in support of promoting events as, well as promotion sales and marketing for the venue.

RP Funding Center – Table of Organization

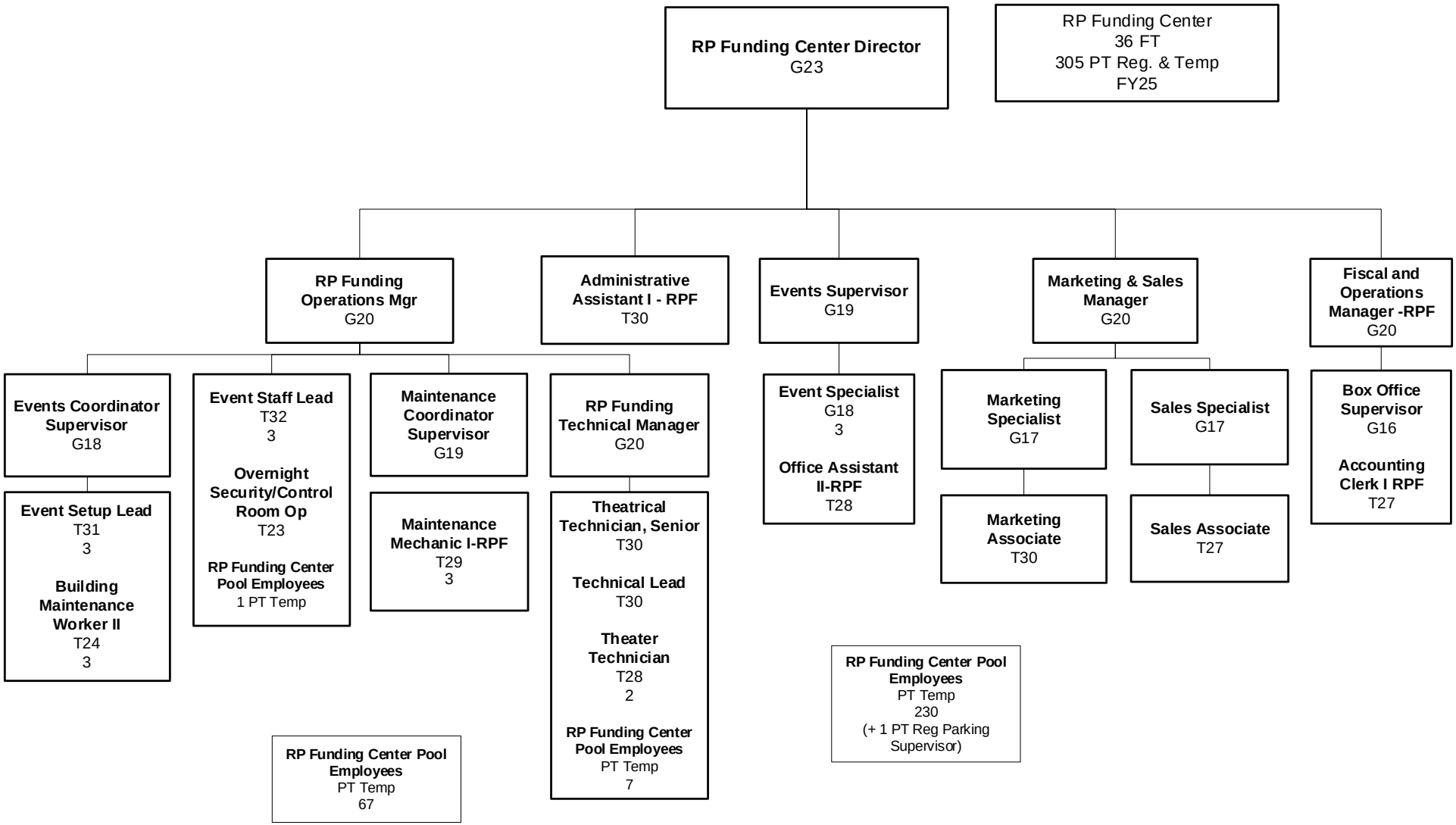

Figure 201: RP Funding Center Table of Organization

RP Funding Center - Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
RP Funding Center Director	1	1	1	G23	$104,217.31 -$166,747.27
Fiscal & Operations Mgr - RPFC	1	1	1	G20	$79,622.55 -$119,433.83
Marketing & Sales Manager	0	1	1	G20	$79,622.55 -$119,433.83
RP Funding Center Operations Manager	1	1	1	G20	$79,622.55 -$119,433.83
Marketing Manager	1	0	0	G20	$79,622.55 -$119,433.83
Event Supervisor	1	1	1	G19	$72,384.33 -$108,576.50
Maintenance Coordinator Supervisor	1	1	1	G19	$72,384.33 -$108,576.50
RP Funding Tech Manager	1	1	1	G19	$72,384.33 -$108,576.50
Event Specialist	3	3	3	G18	$65,803.84 -$98,706.29
Events Coordinator Supervisor	1	1	1	G18	$65,803.84 -$98,706.29
Sales Specialist	1	1	1	G17	$59,820.91 -$89,731.36
Marketing Specialist	0	1	1	G17	$59,820.91 -$89,731.36
Box Office Supervisor	1	1	1	G16	$54,382.74 -$81,574.64
Guest Services Supervisor	1	0	0	G15	$49,438.66 -$74,157.99
Event Staff Lead	3	3	3	T32	$53,051.44 -$77,936.52
Event Setup Lead	3	3	3	T31	$50,525.03 -$74,224.50
Administrative Assistant I -RPFC	1	1	1	T30	$48,120.03 -$70,690.91
Marketing Associate	1	1	1	T30	$48,120.03 -$70,690.91
Technical Lead	1	1	1	T30	$48,120.03 -$70,690.91
Theatre Technician Senior	1	1	1	T30	$48,120.03 -$70,690.91
Maintenance Mechanic I - RPFC	3	3	3	T29	$45,826.94 -$67,323.07
Office Assistant II - RPFC	1	1	1	T28	$43,645.76 -$64,116.75
Theater Technician	2	2	2	T28	$43,645.76 -$64,116.75
Accounting Clerk I -RPFC	1	1	1	T27	$41,566.99 -$61,064.58
Sales Associate	1	1	1	T27	$41,566.99 -$61,064.58
Building Maintenance Worker II	3	3	3	T24	$35,907.11 -$52,749.49
Overnight Security/Cont Rm Op	1	1	1	T23	$34,195.74 -$50,236.81
Event Support Staff	1	0	0	T21	$32,905.62 -$45,566.17
TOTAL FULL TIME EMPLOYEES	**37**	**36**	**36**		
RP Funding Center Pool Employee	305	305	305		
TOTAL PART TIME EMPLOYEES	**305**	**305**	**305**		
TOTAL FULL TIME EMPLOYEES	**37**	**36**	**36**		
TOTAL PART TIME EMPLOYEES	**305**	**305**	**305**		

Figure 202: RP Funding Center Positions

RP Funding Center – Budget Summary

Expenses

Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
General	$7,126,084	$6,652,726	$5,775,292	$6,838,642

Figure 203: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Attendance at RP Funding Center	Economic Development 4 Culture 3, 4	FY Quarterly	253,577 (Total)	299,797 (Total)	320,639 (Total)	Chart 87	Increase
RP Funding Center utilization - Arena	Economic Development 4 Culture 3, 4	FY Quarterly	46% (Average)	40.75% (Average)	33% (Average)	Chart 88	Increase
RP Funding Center utilization - Theater	Economic Development 4 Culture 3, 4	FY Quarterly	36% (Average)	37.5% (Average)	34.25% (Average)	Chart 89	Increase
RP Funding Center utilization - Meeting	Economic Development 4 Culture 3, 4	FY Quarterly	29.25%[1] (Average)	33.75% (Average)	34% (Average)	Chart 90	Increase

Figure 204: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Number of events	1, 3	Quarterly	245	237	172	245
Occupancy Percent	1	Quarterly	35%	35%	34%	35%
Total Sales (in millions)	1, 3	Quarterly	4.92	5.87	4.92	4.92
Gross Operating Profit (loss) %	1	Quarterly	-33.9%	-3.9%	2.8%	-33.9%
Total sales of Food & Beverages (in hundred-thousands)	1	Quarterly	19.78	19.36	14.50	19.78
Total Commission (in hundred-thousands)	1	Quarterly	2.30	4.52	4.18	2.30
Ad Dollars Spent (in hundred-thousands)	2	Quarterly	2.92	2.14	0.57	2.92
Number of Unique Visitors to Social Media Outlets	1	Quarterly	1,896	NA	NA	1,896
Total Revenue (in millions)	1, 3	Quarterly	8.04	7.13	5.96	8.04

Figure 205: RP Funding Center Performance Measures

[1] RP Funding Center utilization percent for Q3 and Q4 impacted by COVID-19.

RP Funding Center – Changes, Accomplishments, and Efficiencies

CHANGES

- Increased Food and Beverage choices.
- Implemented Clear Bag policy for safety
- Supporting local by using Local Beer and Food
- Partnering with Catapult to allow young entrepreneurs to sell their food.
- Expanded Wi-Fi to the south parking lot creating a new revenue stream.

ACCOMPLISHMENTS

- Received Arts & Culture Grant from County for show advertising - $28K
- Procured 4 Sponsorships for the Classic Albums Live Concert Series - totaling $10K

OPERATION EFFICIENCIES

- Upgraded Theater Lighting to intelligent technology which is 86% more energy efficient.
- Upgraded Audio Control Console, reducing the need to rent from third party vendors.
- Replaced the Sound System in Lake Hollingsworth, reducing the need to rent from third party vendors. Designed in-house.
- Purchased additional Parking Scanners to allow for quicker ingress and to facilitate “pre-paid” ticket option.
- Installed new outdoor audio system installed to announce security and emergency notifications. Also provides an additional marketing asset.
- Installed New Roof on the Arena.
- RFP for New Roof to be installed on the Theater.
- Replaced Water Heater with one more energy efficient
- Replaced old lights with LEDs.
- Increased rentable inventory – tables, chairs, and pipe & drape.

FISCAL EFFICIENCIES

- Our electric bill decreased by $100,000 from 2023. LED life expectancy is greater than standard lighting. (on-going project)
- Equipment was designed and installed in-house, reducing the cost of installation. $25K savings for Hollingsworth Sound System.
- Cashless transactions eliminate Brinks and other cash banking service charges, saving $5K annually.
- 5-year contract with our Booking/Financial Software saving $90K.
- Pepsi Pouring Rights Agreement - $5K annually + product allotment.

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 8 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

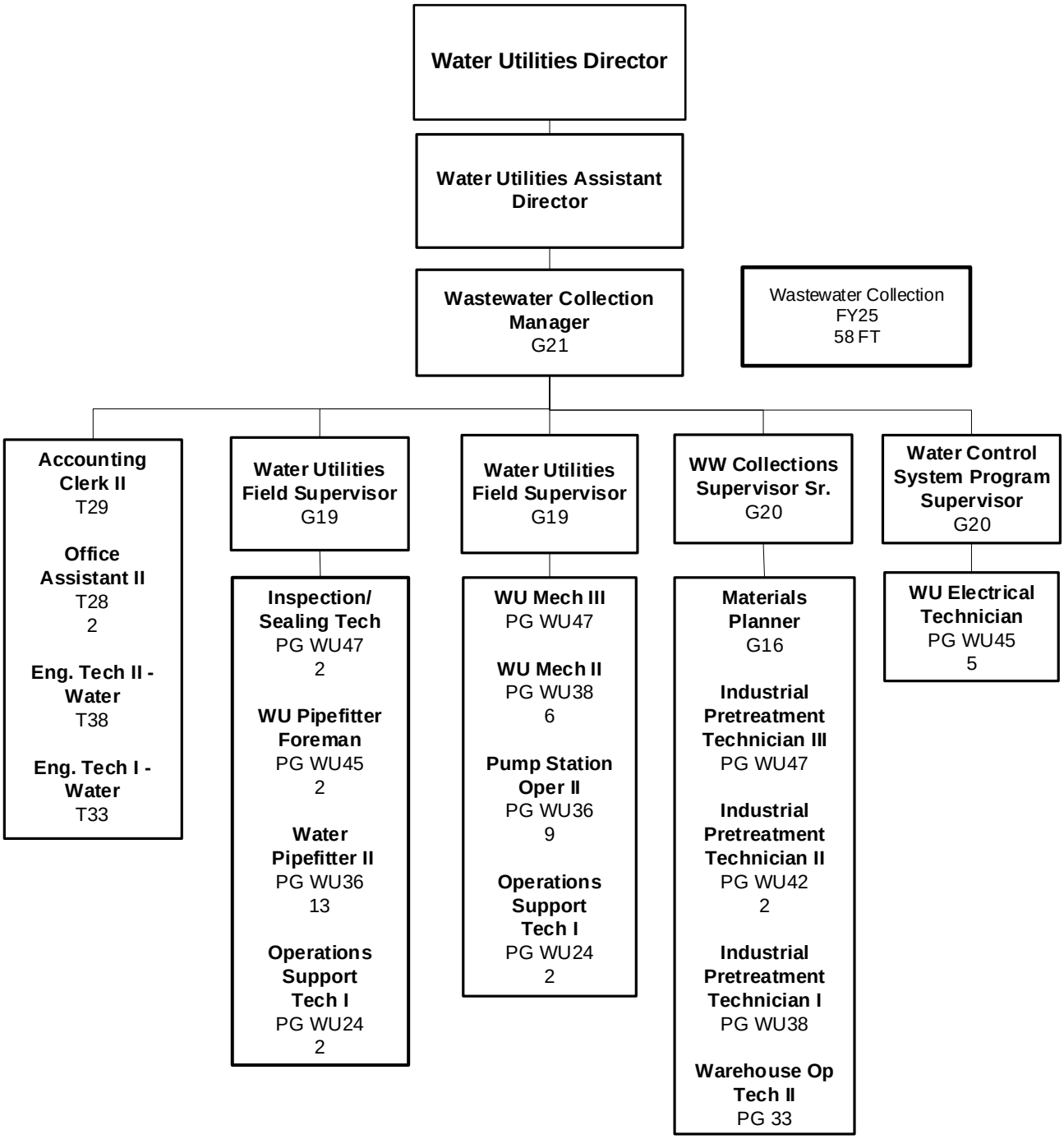

Figure 206: Wastewater Collection Table of Organization

Wastewater – Collection – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Wastewater Collection Manager	1	1	1	G21	$87,583.96 -$131,376.47
Water Control System Program Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
Water Utilities Field Supervisor	2	2	2	G20	$79,622.55 -$119,433.83
WW Collection Supervisor Sr	1	1	1	G20	$79,622.55 -$119,433.83
Engineering Technician II - Water	1	1	1	T38	$71,094.21 -$104,444.29
Industrial Pretreatment Tech III	1	1	1	WU47	$64,168.77 -$81,870.49
Inspection & Sealing Technician	2	2	2	WU47	$64,168.77 -$81,870.49
Water Utilities Mechanic III	1	1	1	WU47	$64,168.77 -$81,870.49
Water Utilities Pipefitter Foreman	2	2	2	WU45	$61,106.99 -$77,985.37
WU Electrical Technician	5	5	5	WU45	$61,106.99 -$77,985.37
Industrial Pretreatment Tech II	2	2	2	WU42	$56,784.48 -$72,453.59
Engineering Technician I - Water	1	1	1	T33	$55,703.48 -$81,833.29
Materials Planner	1	1	1	G16	$54,382.74 -$81,574.64
Industrial Pretreatment Tech I	1	1	1	WU38	$51,484.24 -$65,712.52
Water Utilities Mechanic II	6	6	6	WU38	$51,484.24 -$65,712.52
Pumping Station Operator II	7	7	9	WU36	$49,039.96 -$62,599.29
Water Utilities Pipefitter II	13	13	13	WU36	$49,039.96 -$62,599.29
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Warehouse Operations Technician II	1	1	1	WU33	$45,592.25 -$58,199.58
Office Assistant II	2	2	2	T28	$43,645.76 -$64,116.75
Operations Support Technician I	4	4	4	WU24	$36,587.00 -$46,698.61
TOTAL FULL TIME EMPLOYEES	**56**	**56**	**58**		
TOTAL FULL TIME EMPLOYEES	**56**	**56**	**58**		

Figure 207: Wastewater Collection Positions

Wastewater – Treatment – Table of Organization

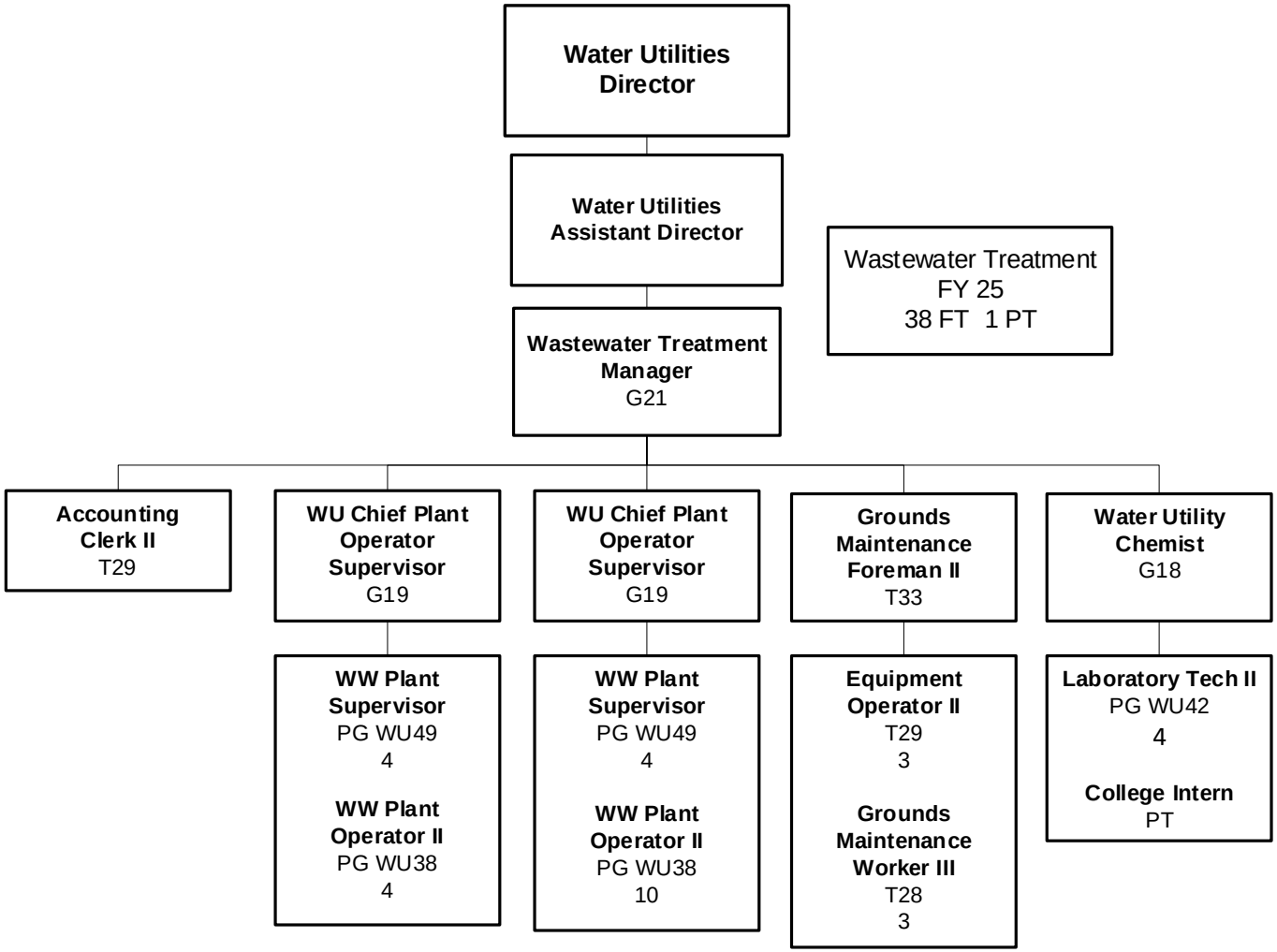

Figure 208: Wastewater Treatment Table of Organization

Wastewater – Treatment – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Wastewater Treatment Manager	1	1	1	G21	$87,583.96 -$131,376.47
WU Chief Plant Operator Supervisor	2	2	2	G19	$72,384.33 -$108,576.50
Wastewater Plant Supervisor	8	8	8	WU49	$67,359.19 -$85,987.18
Water Utility Chemist	1	1	1	G18	$65,803.84 -$98,706.29
Laboratory Technician II	4	4	4	WU42	$56,784.48 -$72,453.59
Grounds Maintenance Foreman II	1	1	1	T33	$55,703.48 -$81,833.29
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Equipment Operator II	3	3	3	T29	$45,826.94 -$67,323.07
Grounds Maintenance Worker III	3	3	3	T28	$43,645.76 -$64,116.75
Wastewater Plant Operator II	14	14	14	WU38	$51,484.24 -$65,712.52
TOTAL FULL TIME EMPLOYEES	**38**	**38**	**38**		
TOTAL PART TIME EMPLOYEES					
College Intern	1	1	1	*	$31,200.00
	1	**1**	**1**		
TOTAL FULL TIME EMPLOYEES	**38**	**38**	**38**		
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		

Figure 209: Wastewater Treatment Positions

Wastewater Wetlands – Table of Organization

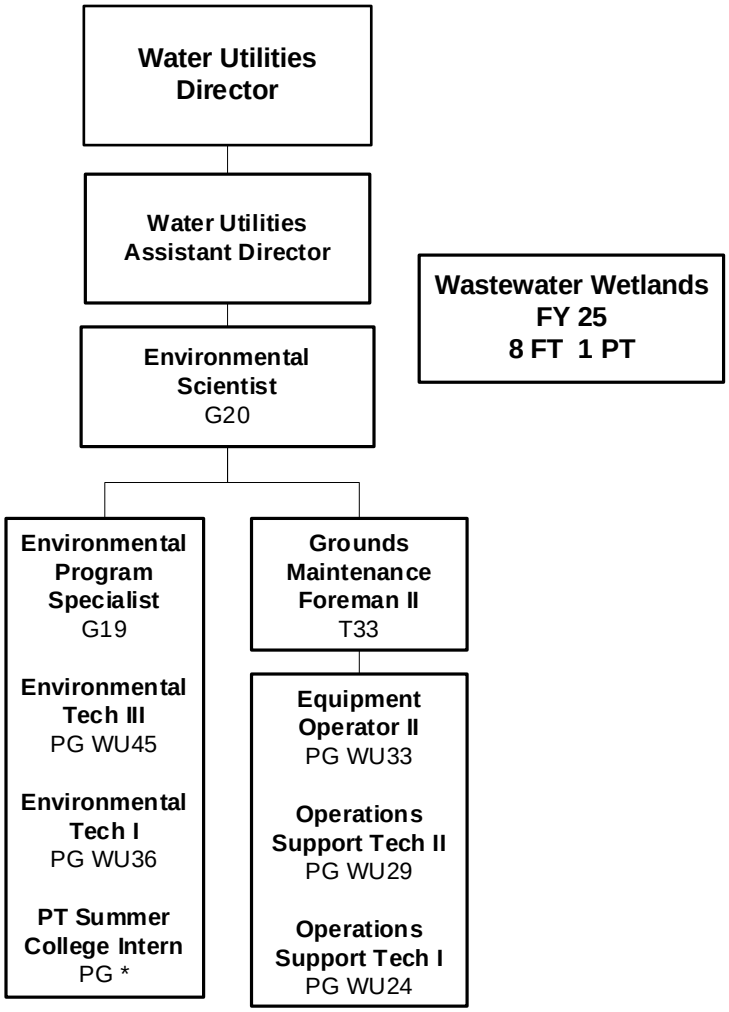

Figure 210: Wastewater Wetlands Table of Organization

Wastewater – Wetlands – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Environmental Scientist	1	1	1	G20	$79,622.55 -$119,433.83
Environmental Program Specialist	1	1	1	G19	$72,384.33 -$108,576.50
Environmental Technician III	1	1	1	WU45	$61,106.99 -$77,985.37
Grounds Maintenance Foreman II	1	1	1	T33	$55,703.48 -$81,833.29
Environmental Technician I	1	1	1	WU36	$49,039.96 -$62,599.29
Equipment Operator II	1	1	1	WU33	$45,592.25 -$58,199.58
Operations Support Technician II	1	1	1	WU29	$41,346.91 -$52,770.69
Operations Support Technician I	1	1	1	WU24	$36,587.00 -$46,698.61
TOTAL FULL TIME EMPLOYEES	**8**	**8**	**8**		
College Intern	1	1	1	*	$31,200.00
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		
TOTAL FULL TIME EMPLOYEES	**8**	**8**	**8**		
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		

Figure 211: Wastewater Wetlands Positions

Water – Administration – Table of Organization

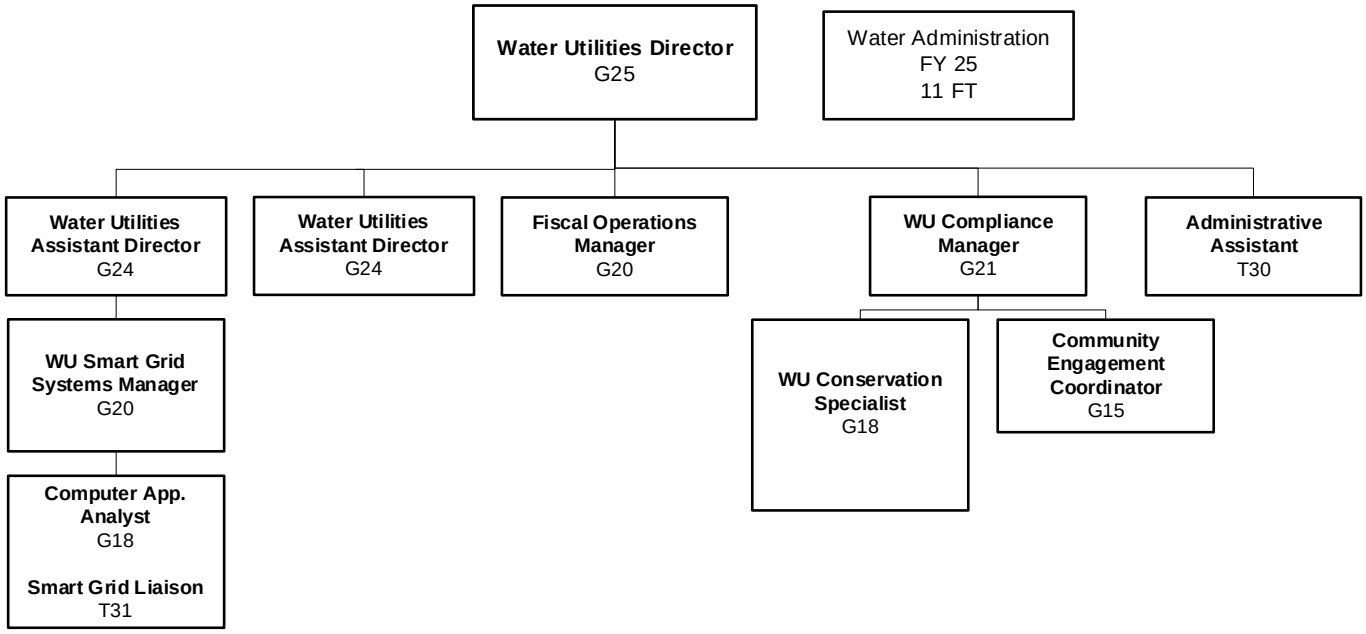

Figure 212: Water Administration Table of Organization

Water – Administration – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Water Utilities Director	1	1	1	G25	$131,900.13 -$211,040.20
Water Utilities Assistant Director	1	1	2	G24	$117,244.20 -$187,590.94
WU Compliance Manager	1	1	1	G21	$87,583.96 -$131,376.47
Fiscal and Operations Manager	1	1	1	G20	$79,622.55 -$119,433.83
WU Smart Grid Systems Manager	1	1	1	G20	$79,622.55 -$119,433.83
Computer Applications Analyst	1	1	1	G18	$65,803.84 -$98,706.29
WU Conservation Specialist	1	1	1	G18	$65,803.84 -$98,706.29
Community Engagement Coordinator	1	1	1	G15	$49,438.66 -$74,157.99
Smart Grid Liaison	1	1	1	T31	$50,525.03 -$74,224.50
Administrative Assistant I	1	1	1	T30	$48,120.03 -$70,690.91
Accounting Clerk II	1	1	0	T29	$45,826.94 -$67,323.07
TOTAL FULL TIME EMPLOYEES	**11**	**11**	**11**		
TOTAL FULL TIME EMPLOYEES	**11**	**11**	**11**		

Figure 213: Water Administration Positions

Water – Distribution – Table of Organization

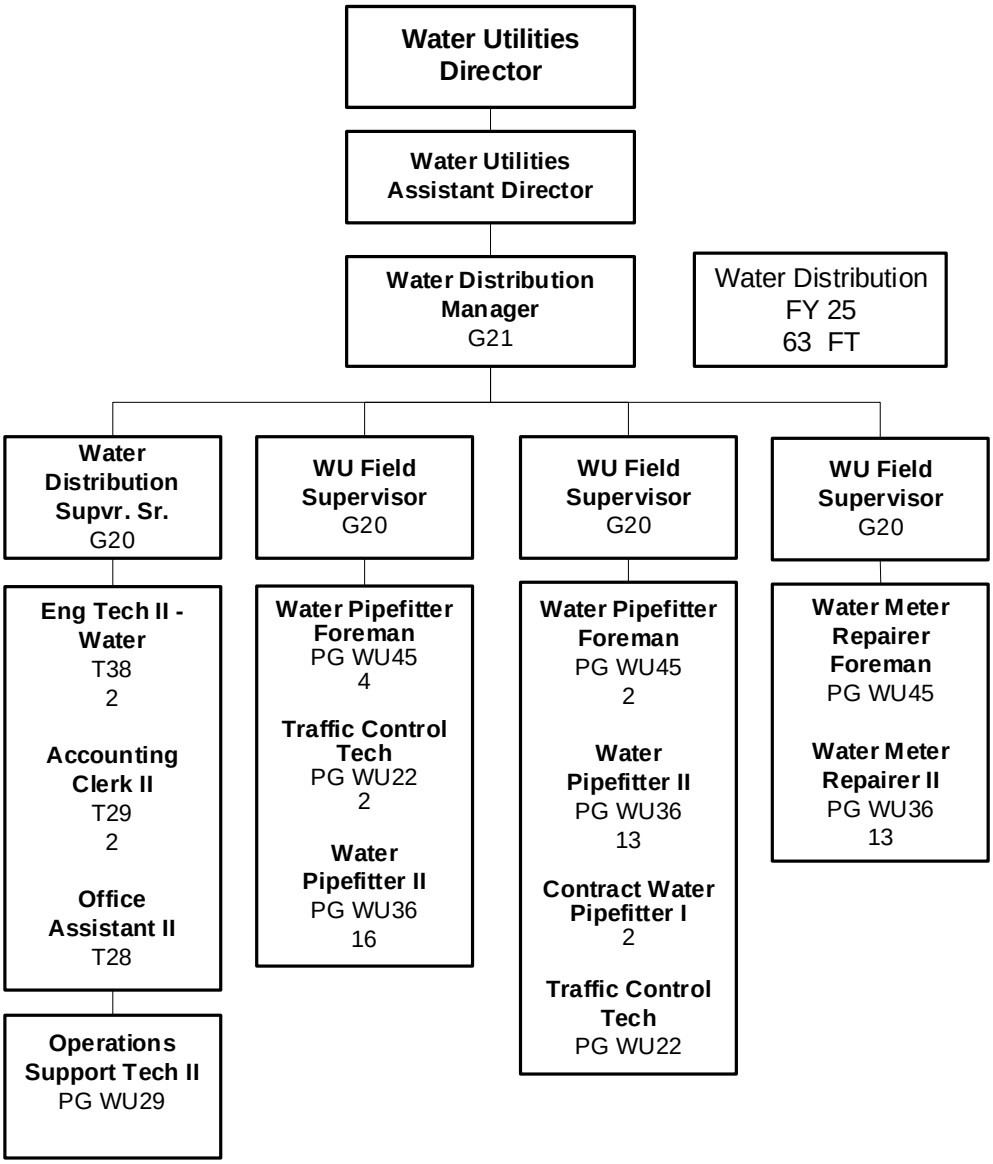

Figure 214: Water Distribution Table of Organization

Water – Distribution – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Water Distribution Manager	1	1	1	G21	$87,583.96 -$131,376.47
Water Distribution Supervisor Sr.	1	1	1	G20	$79,622.55 -$119,433.83
Water Utilities Field Supervisor	3	3	3	G20	$79,622.55 -$119,433.83
Engineering Technician II - Water	2	2	2	T38	$71,094.21 -$104,444.29
Water Meter Repairer Foreman	1	1	1	WU45	$61,106.99 -$77,985.37
Water Utilities Pipefitter Foreman	6	6	6	WU45	$61,106.99 -$77,985.37
Water Meter Repairer II	13	13	13	WU36	$49,039.96 -$62,599.29
Water Utilities Pipefitter II	29	29	29	WU36	$49,039.96 -$62,599.29
Accounting Clerk II	2	2	2	T29	$45,826.94 -$67,323.07
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
Operations Support Technician II	1	1	1	WU29	$41,346.91 -$52,770.69
Traffic Control Technician	3	3	3	WU22	$34,863.14 -$44,480.81
TOTAL FULL TIME EMPLOYEES	**63**	**63**	**63**		
TOTAL FULL TIME EMPLOYEES	**63**	**63**	**63**		

Figure 215: Water Distribution Positions

Water – Engineering – Table of Organization

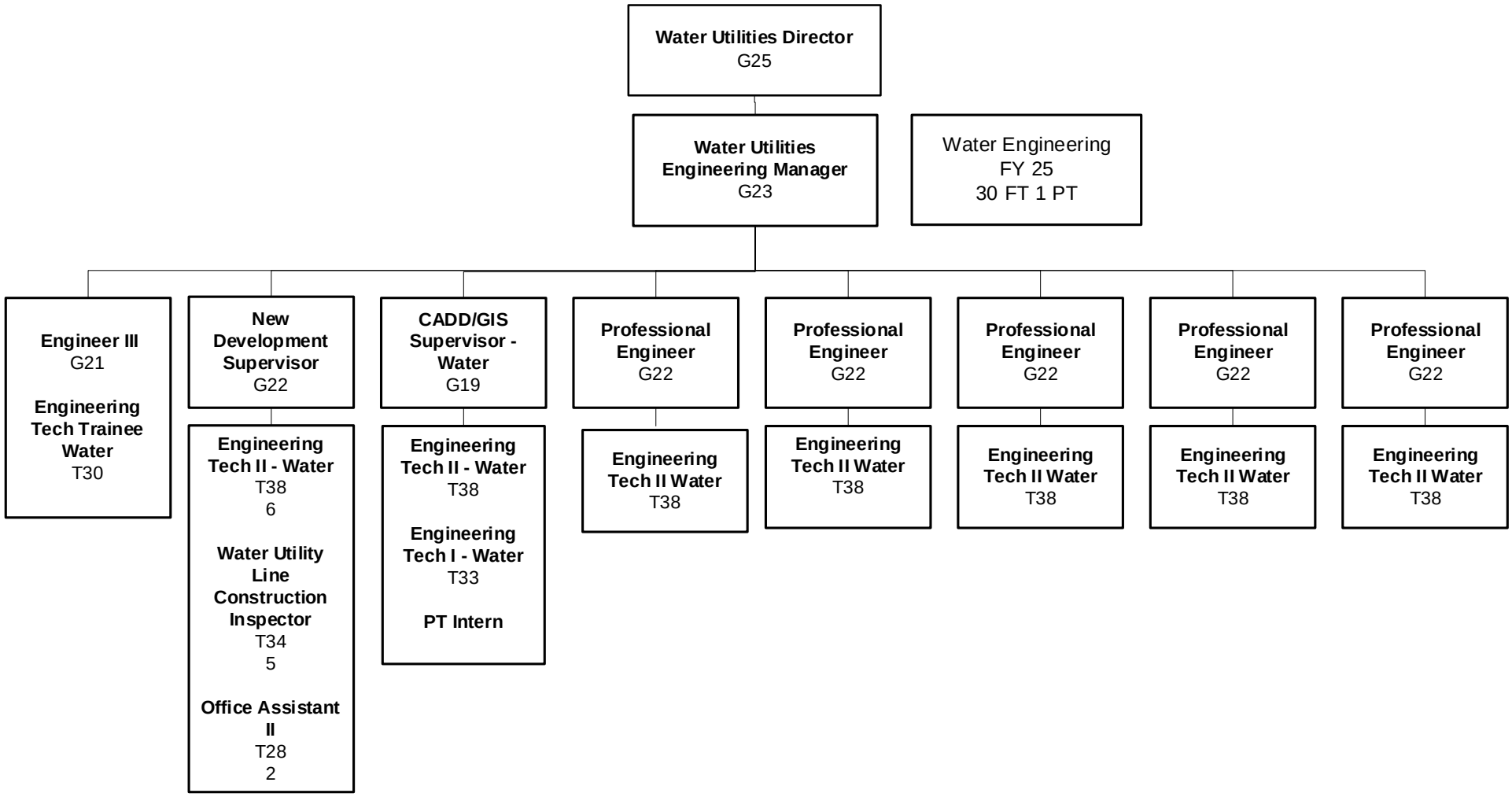

Figure 216: Water Engineering Table of Organization

Water – Engineering – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
CADD/GIS Supervisor – Water	1	1	1	G19	$72,384.33 -$108,576.50
WU Engineering Manager	1	1	1	G23	$104,217.31 -$166,747.27
New Development Supervisor	1	1	1	G22	$96,342.47 -$144,514.23
Professional Engineer – Water	5	5	5	G22	$96,342.47 -$144,514.23
Engineer III – Water	1	1	1	G21	$87,583.96 -$131,376.47
Engineering Technician II – Water	11	11	12	T38	$71,094.21 -$104,444.29
WU Line Construction Inspector	5	5	5	T34	$58,488.55 -$85,924.33
Engineering Technician I – Water	2	2	1	T33	$55,703.48 -$81,833.29
Engineering Technician Trainee – Water	1	1	1	T30	$48,120.03 -$70,690.91
Office Assistant II	2	2	2	T28	$43,645.76 -$64,116.75
TOTAL FULL TIME EMPLOYEES	**30**	**30**	**30**		
High School Intern	1	1	0	*	$31,200.00
College Intern	0	0	1	*	$31,200.00
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		
TOTAL FULL TIME EMPLOYEES	**30**	**30**	**30**		
TOTAL PART TIME EMPLOYEES	**1**	**1**	**1**		

Figure 217: Water Engineering Positions

Water – Production – Table of Organization

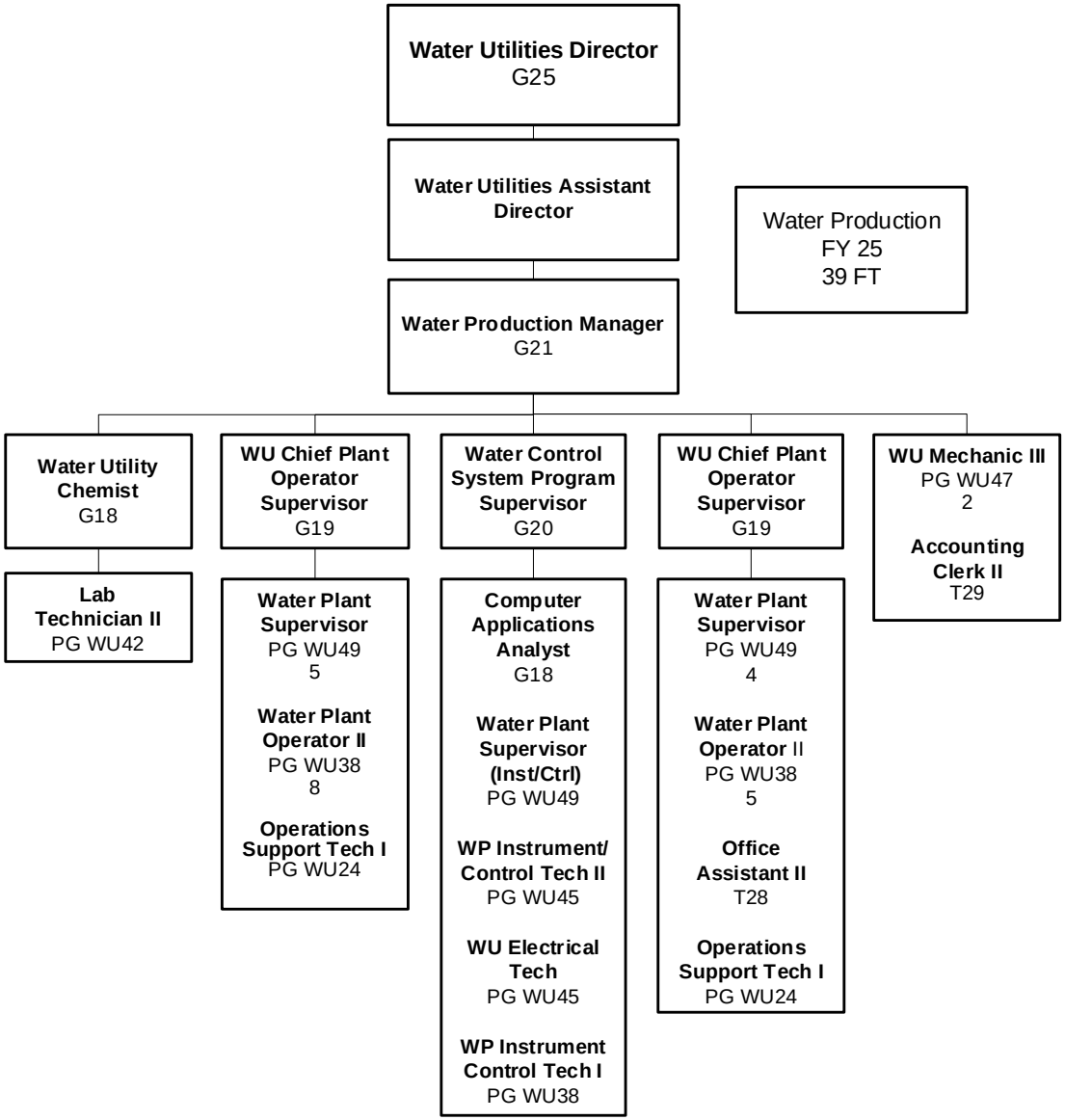

Figure 218: Water Production Table of Organization

Water – Production – Positions

Personnel	FY24 Adopted	FY24 Revised	FY25 Adopted	PG	Salary Range
Water Production Manager	1	1	1	G21	$87,583.96 -$131,376.47
Water Control Systems Program Supervisor	1	1	1	G20	$79,622.55 -$119,433.83
WU Chief Plant Operator Supervisor	2	2	2	G19	$72,384.33 -$108,576.50
Water Plant Supervisor	10	10	10	WU49	$67,359.19 -$85,987.18
Computer Applications Analyst	1	1	1	G18	$65,803.84 -$98,706.29
Water Utility Chemist	1	1	1	G18	$65,803.84 -$98,706.29
Water Utilities Mechanic III	2	2	2	WU47	$64,168.77 -$81,870.49
Water Plant Instrument/Control Technician II	1	1	1	WU45	$61,106.99 -$77,985.37
WU Electrical Technician	1	1	1	WU45	$61,106.99 -$77,985.37
Laboratory Technician II	1	1	1	WU42	$56,784.48 -$72,453.59
Water Plant Instrument/Control Technician I	1	1	1	WU38	$51,484.24 -$65,712.52
Water Plant Operator II	13	13	13	WU38	$51,484.24 -$65,712.52
Accounting Clerk II	1	1	1	T29	$45,826.94 -$67,323.07
Office Assistant II	1	1	1	T28	$43,645.76 -$64,116.75
Operations Support Technician I	2	2	2	WU24	$36,587.00 -$46,698.61
TOTAL FULL TIME EMPLOYEES	**39**	**39**	**39**		
TOTAL FULL TIME EMPLOYEES	**39**	**39**	**39**		

Figure 219: Water Production Positions

Water Utility - Budget Summary

	Expenses			
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
Wastewater Utility	$42,509,870	$70,587,949	$47,934,730	$53,145,078
Water Utility	$ 39,098,991	$45,609,852	$ 39,853,866	$47,915,753

Figure 220: Water Utility Budget Summary - Expenses

	Revenues			
Fund	FY23	FY24 Revised	FY24 Forecast	FY25 Approved
Wastewater Utility	$42,509,870	$70,587,949	$47,934,730	$53,145,078
Water Utility	$ 39,098,991	$45,609,852	$ 39,853,866	$47,915,753

Figure 221: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	Chart	FY2025 Target
Boil water notices (per 1,000 customers)	Infrastructure 2 Culture 4	FY Quarterly	1.38	1.27	1.52	Chart 91	0.69 or <
Water demand ratio to permitted capacity	Infrastructure 2 Culture 4	FY Quarterly	0.6768	0.70428142	0.6574	Chart 92	0.5 or <
Wastewater demand ratio to permitted capacity	Infrastructure 2 Culture 4	FY Quarterly	0.6734	0.66685534	0.8298	Chart 93	0.5 or <

Figure 222: 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	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Water						
Water losses (% of total)	1	Quarterly	8.55%	7.91%	8.1%	< 9.00%
Distribution cost $ per 1,000 gallons	1	Annually	$1.09	$1.16	$1.38	$1.41
Average Daily Flow (ADF) 12 month rolling (millions of gallons per day)	1	Quarterly	23.563	24.221	24.214	24.70
Peak Daily Flow (PDF)	1	Quarterly	29.45	30.14	32.85	33.51
Total Water treated (millions of gallons)	1	Quarterly	8600.64	8840.82	8862.16	9,039.40
Treatment cost $ per 1,000 gallons)	1	Annually	$1.52	$1.71	$1.76	$1.80
Cost of Service $ per 1,000 gallons	1	Annually	$4.74	$4.39	$4.60	$4.69
Wastewater						
Number of spills (count)	2	Quarterly	12	7	14	0
Cost of Collection $ per 1,000 gallons	2	Annually	$2.11	$2.11	$2.32	$2.37
12 month rolling Average Daily Flow (millions of gallons)	2	Quarterly	13.23	13.5	14.01	14.29
Peak Daily Flow (PDF) (millions of gallons)	2	Quarterly	35.12[1]	21.98	62.57	63.82
Wastewater Treated Total	2	Quarterly	4829.15	4928.45	5,128.48	5,231.05
Cost of Treatment $ per 1,000 gallons	2	Annually	$3.32	$3.05	$3.05	$3.11
Cost of Service $ per 1,000 gallons	2	Annually	$8.09	$8.60	$9.63	$9.82
Reuse Daily Average (millions of gallons per day)	2	Annually	6.28	5.02	5.35	5.46
Population Served	2	Annually	Not Available	118,688	121,284	123,710

Figure 223: Water Utilities Performance Measures

[1] Due to Hurricane Ian.

Water Utilities – Changes, Accomplishments, and Efficiencies

CHANGES

Water

Administration

- In FY24 Water Utilities was in year 3 of a three-year rate plan, and implemented a 2% revenue increase
- A new Water Utilities Assistant Director was hired on 02/2024.

Engineering

- Added one new Water Line Construction Inspector.

Distribution

- Two new Water Pipefitters were added.
- 480 new water meters were installed.
- 5.95 miles of water mains were added.

Production

- An increase of 275.93 million gallons of water was delivered to customers due to increase in growth and demand. The 275.93 million gallons is equal to an additional 755,000 gallons of water treated and delivered to customers each day

Wastewater

Administration

- In FY24 Wastewater Utilities was in year 3 of a three-year rate plan, with implementing a 2% revenue increase.

Collections

- The Wastewater Collection Division did a reclass of our Equipment Operator positions into WU Pipefitters titles. This change will allow us to move our people around more effectively for crew assignments and training without having to pay step up pay. This reclass affected 5 employees.
- The following assets have been added to the Wastewater Collection System
    - 3 lift stations
    - 3 on-site generators at pump stations
    - 1 on-site generator replaced
    - 181 linear feet of forcemains
- The following assets have been rehabilitated:
    - 5,927 feet of gravity lines have been CIPP lined
    - 22 manholes have been spray lined
    - 3 lift station piping, valves, and wet well lined
- The following system repairs have been completed
    - 35 gravity main line repairs
    - 289 service lateral repairs
    - 5 forcemain break repairs

ACCOMPLISHMENTS

Water

Administration

- Awarded the 2023 Water Conservation Award of Excellence Best in Class for City of Lakeland Water Conservation Program Highlights on November 29th at the FSAWWA Fall Conference
- Grants awarded WISE funding (SWFWMD) awarded to replace 217 toilets for Fountain Square Apartments in October 2023. $16,275 was provided to the apartments. There has been a 40% reduction in water use. Approximately 6,463 gpd savings. WISE funding awarded to replace the Weather Station at Cleveland Heights Golf Course in November 2023. $2,679.34 was provided to the golf course with a potential water savings of 680K to 1 million gallons per year (a 1-1.5% reduction). WISE funding awarded to replace 129 toilets for Lakeland Lodge Apartments in January 2024. $6,679.92 was provided to the apartments with an expected water savings of 1,296 gpd. Additionally, we provided water-efficient sink aerators

Engineering

- Wastewater Master Plan fully completed for addition of future project in CIP
- Lakeland Central Park Pump Station built by Developer for extra capacity per Water Utilities Dept request and reimbursement.
- 5-Points Round-A-Bout utility relocation completed with Public Works. Adjusted water and wastewater mains with the project.
- Buckingham Ave 6" AC Replacement completed due to failing pipeline
- Carolina Ave 6" AC Replacement completed due to failing pipeline
- Chabett Ave WM Upgrade completed to replace undersized pipeline
- Chestnut Sidewalk Utility Conflicts - 100% design and Phase I adjustments completed
- Smart Grid contracting completed to hire contractor to replace our meter system.
- Grant awarded - FDEP State Revolving Loan - Lead & Copper Rule, 49% Principal Forgiveness
- Wabash Road Extension – Widening of the exiting intersection of Wabash Ave. and W. 10th St. and the construction of 2,300 ft of new roadway from W. 10th St. north to W. Bella Vista and Fairbanks St. There was the installation of 4100 ft new and replacement 12” waterline and the relocation of 120 ft of 8” force main, and the relaying of 700 ft of 12” gravity sanitary sewer
- Griffin Rd New Gravity Sewer Main – Phase 1 – replaced 1,700LF of 24” pipe, 11 manholes.
- Griffin Rd New Gravity Sewer Main – Phase 2 – replaced 500LF of 24” pipe, 4 manholes

Distribution

- Redwood Av. from E. Edgewood Drive to Glendale St. – Replaced 6” Asbestos Cement Water main. Project is 100% complete.
- Chestnut Rd from W. Memorial Blvd. to New Tampa Hwy... Adjust and isolate existing water mains for a Polk County storm drain and sidewalk project. Project is 100% complete.
- Carolina Av. from Palm Dr. E. to E. Beacon Rd. Replaced 6” Asbestos Cement water main with 6” Ductile Iron. Project is 100% complete.
- Chabett Av. – Replace 3” plastic water main with 6” PVC from Griffin Rd. to cul-de-sac. Project is 95% complete.

- West Pipkin Rd. from Yates Rd. to S. Florida Ave. Adjust existing and connect to new water mains at various locations. Project is 75% complete.
- East Lake Parker Drive from Lakeview to Idlewild. Replacing 6" Asbestos Cement water main with 6" PVC. Project is 75% complete.

Production

- Removed portable extension ladders and replaced with permanent, more stable structures enhancing the safety and well-being of staff while entering and exiting the units. This substitution reduces the risk of injuries and mitigates liability for the City. Additionally, permanent ladders eliminate the resources needed for setting up portable ladders when conducting inspections and cleaning the units.

Wastewater

Collections

- Completion of the Griffin Rd phase 2 replacement project and CIPP lining of 24" Ductile Iron pipe under US98 and Griffin Rd intersection.

Treatment

- Glendale WW Treatment Plant's 38-year-old Dry Polymer System was replaced due to failure and difficulty getting parts.
- Northside WW Treatment Plant Bypass pumping station repair and install additional piping to allow redundancies.
- West Lakeland Load Reduction Facility's program logic controllers were replaced due to no longer being supported and parts not being available.

Wetlands

- Installed underground fencing to a depth of 4 feet tied to the existing western fence line to limit the amount of gopher tortoises crossing into the wetland. This will decrease costs associated with future removals.
- Installed sock pipe and cleared out a clogged pipe in the perimeter ditch on the low road just north of the Loyce Harpe entrance. This dried up an area that was continuously wet.
- Decreased erosion potential of the interior berm at Cell 6 by regrading and sodding areas that were showing signs of erosion.
- Filled in the spreader ditch and elongated the outflow pipe at structure 3 downstream. The spreader ditch has not been operating properly for many years and had collapsed weirs.
- Installed new diffusers to replace old, inoperable diffusers.
- Partnership with Mulberry High School JROTC
- 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
- Awarded bid 2023-ITB-153 to Ballard Marine for maintenance dredging.
- Awarded task number EO-24-07e to Geosyntec Consultants to conduct a control structures feasibility evaluation.
- Finalized agreement with Rodda Construction for the trail's completion project.
- Received executed agreement L2304 – City of Lakeland, Lakeland Water Education Center from FDEP
    - To share assets across the utility to reduce costs, Wetlands was able to borrow a 6" pump from WW Collections for pumping of ditch, saving $3,000.

Water Utilities – Changes, Accomplishments, and Efficiencies

OPERATION EFFICIENCIES

Water

Engineering

- Hydraulics Tab added to the Engineering Database software to track Hydraulic Feasibility reports, Hydraulic Design reviews, and Approved Lift Station design data.
- GoodNotes software installed on iPads for electronic paperwork.
- Changed all Inspection forms to such that they are completed on the iPads and immediately forwarded to the project managers for distribution, review, and use. Forms requiring signatures from contractors in the field are done electronically with the Apple Pencils.
- Changed meter/backflow paperwork and inspection process with Water Distribution such that less trips are made to the field by Water Distribution, all paperwork flows faster, and account, meter and backflow data are more accurately set up such that less verification of information is required.
- FTP app set up for inspectors on the iPads to allow electronic access of Engineering plans. All inspectors see the same plans such that can cover a project for another inspector and have access to the plans, and smaller plan sets do not have to be printed for field inspections for their own projects.
- Fee Forms combined such that customers no longer received two separate forms. Initially we would get one for new services that were set up in UMS, and a separate form for tap quotes and other non-UMS generated work order fees.
- QR Codes added to the back of the New Development Technician and Inspector business cards such that access to Engineering Standards & Specifications can be accessed quickly from a cell phone.

FISCAL EFFICIENCIES

Wastewater

Wetlands

- Grant Funding
    - Reimbursed $247,525.90 from the State of Florida for the Education Center Design Grant (Agreement LPA0021)

REVENUE AND EXPENDITURE SUMMARY
GENERAL FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	71,507,220	83,537,531	76,395,383	90,566,343
Fringe Benefits	20,049,468	27,114,270	21,045,812	29,615,039
Total Personnel	91,556,688	110,651,801	97,441,195	120,181,382
Non-Personnel				
Utilities	8,458,439	8,606,426	7,835,285	8,082,270
Professional and Contractual	3,724,771	3,062,211	3,060,067	2,850,699
Insurance and Fixed Charges	4,318,410	5,124,585	5,054,557	5,412,877
Grants and Aid	301,586	263,382	272,448	267,227
Arts and Cultural	234,500	518,766	518,654	625,000
Fuel and Purchased Power	17,057	19,700	19,700	19,000
Internal Service Charges	19,999,758	23,215,052	22,131,538	24,131,348
All Other Operations & Maintenance	10,626,866	14,301,640	14,080,518	13,287,460
Debt Service	2,715,008	1,055,143	1,055,143	575,141
Capital Outlay	10,980,999	889,414	1,936,205	341,778
Maintenance and Special Projects	9,724,732	18,210,306	18,017,161	12,800,616
Total Non-Personnel	71,102,126	75,266,625	73,981,276	68,393,416
Total Expenditures	162,658,814	185,918,426	171,422,471	188,574,798
Transfers				
Cost Allocations and Recoveries	(11,177,730)	(11,150,230)	(11,246,784)	(12,167,617)
Transfers In	49,789,021	51,119,886	51,119,886	52,131,483
Transfers Out	5,181,934	7,508,351	6,938,089	5,379,189
Net Transfers	55,784,817	54,761,765	55,428,581	58,919,911
Revenue Sources				
Taxes	67,476,203	72,876,300	73,938,487	76,407,081
License and Permits	1,845,177	1,664,775	1,834,560	1,872,590
Intergovernmental Revenues	17,088,237	16,908,497	17,212,668	16,608,586
Charges for Services	15,265,433	13,543,047	14,777,100	12,616,335
Interest Income	1,240,378	1,528,119	3,231,771	2,182,700
Fines and Forfeits	2,840,409	2,557,292	2,905,574	2,659,620
All Other Revenue	14,512,143	2,439,600	4,055,847	2,256,404
Total Revenue	120,267,980	111,517,630	117,956,007	114,603,316
Funding to be Provided	(13,393,983)	19,639,031	(1,962,117)	15,051,571

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
TAXES				
Franchise Fees	367,710	370,600	386,335	394,000
Property Taxes	49,787,940	55,201,868	55,851,834	58,180,965
Utility Taxes	17,320,553	17,303,832	17,700,318	17,832,116
LICENSES & PERMITS				
Business Tax Licenses	1,845,177	1,664,775	1,834,560	1,872,590
INTERGOVERNMENTAL REVENUES				
Federal Grants	90,827	39,195	27,774	11,500
Local Grants	60,025	50,000	60,000	50,000
State Grants	693,902	962,987	892,008	707,987
County Shared Revenues	1,350,220	1,449,995	1,332,415	1,150,000
State Shared Revenues	14,893,263	14,406,320	14,900,471	14,689,099
CHARGES FOR SERVICES				
General Government Charges for Services	368,910	500,095	376,367	365,200
Public Safety Charges for Services	3,972,482	2,752,665	3,643,451	1,969,106
Other Physical Environment Charges for Services	228,628	287,000	259,328	259,328
Cemetery Charges for Services	891,546	879,325	1,106,804	965,943
Transportation Charges for Services	25,932	18,999	34,734	25,500
Libraries Charges for Services		100		
Parks & Recreation Activities Charges for Services	416,575	1,090,157	968,502	765,076
Golf Course Charges for Services	2,078,025	2,469,318	2,353,455	2,369,493
Special Facilities - Stadiums	360,316	293,600	470,752	386,600
Special Facilities - Buildings	476,736	523,100	509,748	484,930
Special Facilities - RP Funding Center	5,884,486	4,582,888	4,757,818	4,907,409
Special Facilities - Other	147,065	145,800	153,306	117,750
FINES AND FORFEITS				
Court Cases	551,083	588,062	567,991	329,000
Library Fines	4,947	10,300	5,000	1,500
Violations of Local Ordinances	2,232,939	1,930,000	2,301,873	2,315,000
Other Miscellaneous Fines and Forfeits	51,440	28,930	30,710	14,120

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
MISCELLANEOUS REVENUE				
Interest Earnings	1,240,378	1,528,119	3,231,771	2,182,700
Contributions and Donations	310,133	88,680	111,808	20,000
Other Miscellaneous Revenue	1,351,362	1,119,693	1,169,668	1,204,594
Reimbursements	796,214	458,311	951,716	256,000
Rents and Royalties	562,770	492,510	451,183	450,479
Sale of Fixed Assets	42,740	700	52,092	7,500
Transfer from Trust Funds	315,226	48,411	48,411	107,831
Transfer from Impact Fees		231,295	197,144	210,000
Transfer from Internal Loan Fund	430,258			
Increase in Obligations Under Capital Leases	10,553,439		1,073,825	
Increase in Obligations Under Subscription	150,001			
NON-OPERATING REVENUES				
Transfers In	49,789,021	51,119,886	51,119,886	52,131,483
PRIOR YEAR SURPLUS	(14,293,983)	18,367,964	(2,662,922)	15,051,571
TOTAL REVENUES	155,763,018	181,005,480	166,412,971	181,786,370

GENERAL FUND
EXPENSES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
City Commission	134,799	191,027	162,819	215,852
Office of the City Manager	246,923	2,510,432	2,394,236	963,505
Office of Innovation & Strategy	164,004	329,161	294,917	312,275
Information Security	2		285	
Communications Department	656,948	783,495	735,977	667,260
Legal Department	266,226	731,435	515,739	648,121
Retirement Services	240,847	280,997	270,986	298,188
Internal Auditor	40,560	98,893	(9,171)	143,089
Human Resources:				
Office of the Human Resources Director	258,886	235,055	204,633	310,277
Employment Services	835,660	1,345,984	903,239	1,093,148
Engagement and Development	392,879	781,307	646,784	848,892
Policy and Labor Relations	162,506	187,368	61,112	89,708
Risk Management Office	855,925	2,120,418	1,884,267	2,128,902
Community and Economic Development:				
Planning	2,592,717	5,360,761	5,102,844	3,271,785
Code Enforcement	1,180,026	1,434,696	1,509,262	1,620,509
Building Inspection	(4,810)			
Business Tax Office	184,762	212,387	202,831	216,098
Finance Department:				
Central Accounting	1,242,079	1,579,365	1,464,861	1,593,949
City Treasurer	31,844	52,686	37,052	46,766
Finance - Customer Billing	(10,246)	103,005	2,147	93,169
City Clerk / Records Retention	737,516	811,976	763,206	593,035
Fire Department	24,246,365	30,535,891	28,479,792	30,279,817
Police Department	62,215,378	59,748,721	55,255,862	60,341,542
Public Works:				
Traffic Operations	1,778,799	2,639,946	2,224,181	2,362,156
Office Of The Public Works Director	538,524	1,542,884	1,590,623	1,585,527
Engineering	1,567,517	1,916,251	1,615,802	2,060,292
Public Works Construction & Maintenance	2,511,067	4,739,888	4,043,699	4,704,309

GENERAL FUND
EXPENSES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Parks, Recreation & Cultural Arts:				
Office Of Parks, Recreation & Cultural Arts Director	615,549	751,600	732,257	923,222
Parks	11,796,953	14,199,996	13,271,076	15,395,082
Recreation	6,588,034	7,708,486	7,108,494	7,914,267
Cleveland Heights Course	2,559,636	2,999,826	2,901,371	3,131,412
Libraries	3,260,384	4,174,653	3,982,583	3,725,753
Larry R. Jackson Branch Library	635,619	697,193	678,535	774,492
Cemeteries	1,237,596	1,388,863	1,379,780	1,515,564
RP Funding Center	6,950,846	6,535,863	5,658,093	6,718,131
Non-Departmental	19,102,933	23,123,736	21,043,602	25,200,276
TOTAL EXPENSES	**156,715,253**	**184,424,507**	**167,113,776**	**181,786,370**

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		TAXES		
PROPERTY TAXES				
Current Ad Valorem Taxes	50,952,949	58,004,598	57,028,578	61,140,490
Delinquent Ad ValoremTaxes	692,383	47,500	923,087	47,500
Ad Valorem Tax Discounts & Costs	(1,912,342)	(2,900,230)	(2,114,061)	(3,057,025)
Interest On Delinquent Ad Valorem Taxes	54,950	50,000	14,230	50,000
	49,787,940	55,201,868	55,851,834	58,180,965
FRANCHISE FEES				
Gas Companies - Franchise	367,710	370,600	386,335	394,000
	367,710	370,600	386,335	394,000
UTILITY TAXES				
Utility Tax-Propane-7-Eleven, Inc.	5,780	5,650	4,317	6,073
Utility Tax-Propane-P.G.S.	164,002	173,980	191,898	203,236
Utility Tax-Propane - Ameri Gas	63,311	67,450	53,886	65,510
Utility Tax-Propane - Parker/Knowl			2,474	
Utility Tax-Propane - Suburban Pro	52,280	54,430	51,110	57,487
Utility Tax-Propane - U-Haul	368	340	215	219
Utility Tax-Propane - Walmart	17,534	17,980	16,644	16,977
Utility Tax-Fuel - Circle K Stores, Inc.	3,125	3,220	2,908	3,346
Utility Tax-Fuel - Target	790	880	472	609
Utility Tax - Fuel - Ferrellgas	6,505	6,520	7,535	8,756
Utility Tax - Propane - Winn Dixie Stores	1,421	1,870	1,627	1,688
Utility Tax - Propane - CVS Caremark	923	820	736	751
Utility Tax-Propane-Publix	9,752	9,520	9,227	9,490
Utility Tax-Water	2,340,951	2,483,600	2,450,477	2,521,800
Utility Tax-Electric	9,554,609	9,059,180	9,954,854	9,427,100
Telecommunication Revenues	4,966,131	5,280,897	4,799,843	5,362,914
Telecommunications Revenues - Prior Year Catch Up	15,601	16,070	15,500	15,810
Utility Tax-Propane-Walgreens	1,906	1,610	1,449	1,635
Utility Tax - RaceTrac	509	525	605	656
Utility Tax - Tiger, Inc	329	400	165	171
Utility Tax - Natural Gas - Interconn Resources	85,202	83,330	107,033	96,932
Utility Tax - Natural Gas - Gas South	21,109	25,750	19,699	22,455
Utility Tax - Propane - Thompson Gas	543	340	319	437
Utility Tax - Propane - Thermotane	7,872	9,470	7,325	8,064
	17,320,553	17,303,832	17,700,318	17,832,116
TOTAL TAXES AND FRANCHISE FEES	67,476,203	72,876,300	73,938,487	76,407,081

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		LICENSE AND PERMITS		
BUSINESS TAX LICENSE				
Occupational License Tax	1,814,044	1,640,000	1,800,000	1,850,000
Penalties-Occupational License	31,120	24,500	34,500	22,390
Transfer & Dup Fees-Occupational License	13	275	60	200
	1,845,177	1,664,775	1,834,560	1,872,590
TOTAL LICENSE AND PERMITS	1,845,177	1,664,775	1,834,560	1,872,590
		INTERGOVERNMENTAL REVENUE		
STATE REVENUE SHARING				
Alcoholic Beverage License Tax	121,188	121,950	121,950	124,390
11 Cent Cigarette Tax	4,722,603	3,919,560	4,487,775	4,852,681
Mobile Home License Fees	276,910	261,560	298,536	304,510
Local Government Half-Cent Sales Tax	9,633,863	10,027,750	9,779,378	9,331,018
Firefighters Compensation Tax	75,766	75,500	75,000	76,500
Opiod Settlement	62,933		137,832	
	14,893,263	14,406,320	14,900,471	14,689,099
OTHER LOCAL UNITS REVENUE SHARING				
County Occupation License Tax	100,331	68,100	93,398	100,000
County-Wide Library Revenues	1,249,889	1,381,895	1,239,017	1,050,000
	1,350,220	1,449,995	1,332,415	1,150,000
FEDERAL GRANTS				
DOJ-Justice Assistance Grant	31,920	27,695		
Department of Health Child Care Food Program	5,840	11,500	11,500	11,500
Mutual Aid - Kentucky	23,611			
Hurricane Idalia Recovery	12,056		11,131	
Hurricane Idalia Recovery-Suwannee County	17,400		5,143	
	90,827	39,195	27,774	11,500
STATE GRANTS				
FDOT-Hwy Lighting & Traffic Signal Maint. Agreements	475,008	545,987	475,008	545,987
FOAG Victim Assistance (VOCA)	150,382	162,000	162,000	162,000
FDLE-Byrne Grant	24,760	25,000	25,000	
Decontamination Washers	28,163			
Hurricane Ian Mission 04144	3,619			
Urban Search & Rescue Equipment Grant	11,970			
State Assistance Fentanyl Eradication		125,000	125,000	
SAFE Grant Award # TM-18-0278		105,000	105,000	
	693,902	962,987	892,008	707,987

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
LOCAL GRANTS				
PCCVB-Reimbursable Expenses	45,025	40,000	50,000	50,000
NLC - City Inclusive Entrepreneurship Program	15,000			
Fire Safety Education		10,000	10,000	
	60,025	50,000	60,000	50,000
TOTAL INTERGOVERNMENTAL	17,088,237	16,908,497	17,212,668	16,608,586
		CHARGES FOR SERVICES		
GENERAL GOVERNMENT				
Zoning & Subdivision Fees	93,261	169,950	145,271	110,000
Sales- Maps & Publication		125	5	
Certification Copying Research Fees	6,638	1,320	3,606	3,680
County Impact Fees-Administration	1,432	1,550	1,466	1,450
Garnishment Fees	5,065	5,080	4,951	5,890
School Impact Fees Admin. Charges	32,388	46,350	27,689	35,000
Fire Union Dues Administration Fees	135	140	140	140
Zoning Verification Letters	2,220	3,090	2,500	2,500
Special Assessment/Application Fees/All other	5,620	4,800	5,700	5,850
UWUA Union Dues Administration Fees	535		535	550
Payoff Request Fee	99,990	130,000	102,390	114,000
Transportation Impact Fee Admin Fee	11,452	6,150	14,004	14,000
Chauffeurs Permits	619	1,120	625	640
Site and Concept Plan Review Fees	92,625	103,890	48,882	55,000
Driveway Permit Fee	16,930	26,530	18,603	16,500
	368,910	500,095	376,367	365,200
PUBLIC SAFETY				
Police Services Reimbursement	3,368,805	2,058,990	3,003,429	1,303,956
Court Witness Fees	117		175	150
Other Public Safety Charges	129,602	122,000	130,327	128,000
Permitted Fire Inspections	147,800	121,675	135,372	142,000
One Time Fire Permits Fee	108,640	115,000	118,702	120,000
Construction Plan Review Fee	217,518	335,000	255,446	275,000
	3,972,482	2,752,665	3,643,451	1,969,106
OTHER PHYSICAL ENVIRONMENT				
Lot Clearing Prior To Assessment	116,708	145,000	120,000	120,000
Lot Mowing & Clearing Assessments	6,686		6,700	6,700
Lot Mowing & Clearing-Interest	45,926	52,000	47,500	47,500
Demolition Of Bldgs-Prior	48,162	90,000	73,982	73,982
Demolition Of Bldgs-Assessments	11,146		11,146	11,146
	228,628	287,000	259,328	259,328

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
CEMETERY				
Opening Graves-Oakhill	167,543	182,000	194,587	153,090
Opening Graves-Roselawn	4,329	8,500	2,441	1,795
Opening Graves-Laurel Hill	4,309	1,600	4,133	3,444
All Other Revenues-Oakhill	47,062	45,500	65,126	63,000
All Other Revenues -Laurel Hill	299	400	554	462
Cemetery Lots-Oak Hill	545,244	485,500	675,187	577,531
All Other Revenues -Roselawn			1,675	621
Opening Graves-Oakhill-Overtime	122,760	141,100	138,101	159,000
Niche Engraving		14,725	25,000	7,000
	891,546	879,325	1,106,804	965,943
TRANSPORTATION				
Other Transportation Receipts	25,932	18,999	34,734	25,500
	25,932	18,999	34,734	25,500
CULTURE & RECREATION - LIBRARIES				
Library Non-Resident Fees		100		
		100		
PARKS AND RECREATION				
Recreation:				
Program Activity Fees	464,925	401,342	454,543	369,031
Swimming Pools	54,137	80,900	55,575	50,460
Swimming Classes		13,900	2,600	2,600
Tennis Court Fees	5,905	8,200	6,000	6,000
Tournament Fees	29,251	51,752	35,085	35,000
Recreation Fees	11,854			
Concessions-Contractual	278	247	465	300
Parade Entry Fee	4,320	6,300	5,720	5,360
Locker Rental	127	200	125	125
Weight Room Fees	75,097	63,000	80,695	68,000
Payroll Charges - Recreation	164,576	124,449	181,688	
Personal Trainer Facility Use Fees	11,809	11,200	14,638	11,100
Base Fee Surcharge	18,204	17,800	17,117	17,000
LCT Ticket Sales	3,692	4,400	4,000	4,000
Activity Card Fees	38,823	33,400	42,000	40,000
Parks & Rec - Discounts/Promotions	(414,732)		(142,835)	
	468,266	817,090	757,416	608,976
Parks:				
All Other Park & Rec Fees	159,811	124,670	151,721	144,600
Overtime Charges - Parks	183,283	143,797	191,087	
Proceeds from Swan Feeders	4,357	4,600	5,568	4,000
Field Maintenance Surcharge	15,590		5,545	7,500
	363,041	273,067	353,921	156,100

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Golf Course:				
Cart Fees	62,923	115,000	97,123	99,623
Green Fees	1,558,556	1,878,000	1,827,989	1,875,974
Range Fees		35,000	35,000	42,000
Membership Dues	82,368	87,100	88,700	89,000
Food Sales	39,080	40,000	36,482	36,000
Merchandise Sales	116,936	115,000	110,362	117,000
Greens Replacement Fee	97,610	35,718	50,438	
Golf Lessons	3,080	3,500	4,896	4,896
Golf Course Tournament Fees	117,472	160,000	102,465	105,000
	2,078,025	2,469,318	2,353,455	2,369,493
SPECIAL PARKS & RECREATION FACILITIES - STADIUMS				
Marchant Stadium Parking	217,518	139,100	309,202	241,600
Marchant Stadium-Training	142,798	154,500	161,550	145,000
	360,316	293,600	470,752	386,600
SPECIAL PARKS & RECREATION FACILITIES - BUILDINGS				
Lake Mirror Center	57,141	62,000	78,900	62,000
Lake Mirror Theater	728	700	730	730
Lake Mirror Loggia	6,824	9,400	7,812	6,900
Lake Mirror Glass Lounge		500	500	500
Magnolia Building	147,322	165,200	150,000	150,000
Coleman-Bush Building-East	1,558	1,800	1,785	2,000
Coleman-Bush Building-West	47,375	52,400	51,070	50,000
Peggy Brown Building - Upstairs	49,432	45,500	50,000	50,000
Peggy Brown Building - Downstairs	702	500	721	500
Facility Rentals	57,791	72,500	57,535	53,600
Lake Crago Large Room	83,817	81,600	85,000	85,000
Lake Crago Activity Room Lg	11,014	13,400	13,195	12,000
Lake Crago Activity Room Sm	4,436	2,500	4,500	3,500
Lake Crago Education Amphitheater	5,539	8,600	6,000	6,000
Lake Crago Patio	3,057	6,500	2,000	2,200
	476,736	523,100	509,748	484,930

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PARKS & RECREATION FACILITIES - OTHER				
Lake Mirror Park Fees	26,060	28,200	27,000	27,000
Hollis Gardens Rentals	35,030	56,200	36,000	36,000
The Mirrors Pavilion	1,049	1,300	2,404	1,200
Common Ground Park-Pavilions	51,854	24,000	52,500	24,000
Railroad Pavilion	881	600	950	950
Lake Parker Park-Pavilions	31,128	32,500	32,500	28,000
Bowling Greens	150	500	1,000	100
Shuffleboard Club	413	1,300	252	200
Main St. Overlook Park		200	200	200
Skate Park	500	1,000	500	100
	147,065	145,800	153,306	117,750
SPECIAL RECREATION FACILITIES - RP FUNDING CENTER				
Conference Hall	258,707	276,700	298,198	313,110
Exhibit Hall	216,098	208,800	265,427	278,700
Arena	229,390	235,100	343,202	360,370
Theater	267,274	262,600	246,753	259,100
Catering	82,507	92,100	53,672	56,360
Beverage Sales	121,738	140,779	47,503	50,840
Program Sales	139,465	160,603	108,219	110,520
Set Up Charges	3,952	6,200	8,975	9,430
Forfeited Deposits	52,088	15,000	4,000	5,000
Facility Surcharge & Service Charge	326,407	140,864	171,084	160,000
Box Office Charges	15,012	2,000	4,886	2,000
Payroll Recovery - Other	1,537,971	1,685,300	1,332,410	1,393,590
All Other Fixed Revenue	218,711	29,000	53,854	56,510
State Sales Tax Collection Fee	619	720	576	560
Equipment Rental & Misc Supply	284,059	199,100	305,100	320,360
Telephone Charges-Equipment	36,638	25,000	36,755	37,858
Personal Food Service Recovery	252	500	172	190
Contract Labor Revenue	235,389	157,300	59,373	62,350
Piano Tuner	570	300	655	690
Advertising Charges	166,478	154,000	115,092	93,560
TM Ticket Commissions	6,630		10,000	10,000
Parkings	614,883	521,730	723,802	868,171
Energy and Utility Hookup	43,600	71,700	39,894	41,890
Packaging and Shipping	1,635	1,600	719	870
Over Sized Vehicle Parking	122		392	500
Overnight Parking	2,205	2,000	2,014	1,500
Pre-Paid Parking	129,358	50,000	247,573	170,000
Ticket Sales - Theatre	781,581	34,000	116,124	78,800
Ticket Sales - Arena	43,970	44,000	59,000	59,000

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Concessions	67,177	65,892	102,394	105,580
	5,884,486	4,582,888	4,757,818	4,907,409
TOTAL CHARGES FOR SERVICES	15,265,433	13,543,047	14,777,100	12,616,335
		FINES AND FORFEITS		
Court Cases	280,297	238,000	308,543	295,000
Confiscated Cash-Statute 932	232,698	322,062	221,188	
Police Education	35,761	28,000	38,260	34,000
Court Ordered Restitution	2,327			
Library Fines	4,947	10,300	5,000	1,500
Code Enforcement Board	450,563	330,000	465,000	465,000
Bad Check Charges	30		550	560
Red Light Camera Citation Revenue	1,782,376	1,600,000	1,836,873	1,850,000
Tree Fines and Fees	38,600	16,850	17,360	500
Penalties on Assessments	12,810	12,080	12,800	13,060
TOTAL FINES AND FORFEITS	2,840,409	2,557,292	2,905,574	2,659,620
		MISCELLANEOUS REVENUES		
OTHER				
Insurance Proceeds	15,000			
Scrap Sales	5,732	2,000	5,323	2,000
Insurance Proceeds - Workers Comp Claims	94,454	94,960	40,666	50,000
All Other Misc Revenue	342,688	286,758	219,854	244,360
Refund of Prior Year Expenses	10,843		3,658	
Commissions	577,839	532,153	603,100	609,586
Prior Years Revenue	6,059			
DC Plan Forfeitures	275,000	165,000	275,000	275,000
Non-Utility Revenue - Fiber		22,000		
Cash Over And Short	(643)	992	168	48
Credit Card Convenience Fees	16,848	10,230	16,124	18,000
Cancellation Fees	7,542	5,600	5,775	5,600
Transfer from Trust Funds	315,226	48,411	48,411	107,831
Transfer from Impact Fees		231,295	197,144	210,000
Transfer from Internal Loan Fund	430,258			
Increase in Obligations Under Capital Leases	10,553,439		1,073,825	
Increase in Obligations Under Subscription	150,001			
	12,800,286	1,399,399	2,489,048	1,522,425
SALES OF FIXED ASSETS				
Surplus Land Sales	36,626		43,567	
Proceeds from Sale of Easements & Right of Ways	6,114	700	8,525	7,500
	42,740	700	52,092	7,500

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
CONTRIBUTIONS & DONATIONS				
Special Events Program	2,210			
Program Activity Costs	2,980	500	3,000	
School Resource Officers - Donations	2,500			
Red White & Kaboom Celebration	23,078	20,000	23,226	20,000
LPD Explorer Program - Donations	124			
Lakeland Police Dept. - Donations	5,276	3,000	3,000	
Tree Trust Fund	25,750			
Downtown Street Furniture	1,200			
Fire Academy	1,827	839	1,885	
Holly Jolly Jinglebell Jog	15,458	10,904	11,600	
Gas Monitor	2,072			
Donations - LPD Trade Academy	5,133			
E-Sports at Coleman Bush	74,900	7,500	7,500	
Miscellaneous Contributions & Donations	147,625	45,937	61,597	
	310,133	88,680	111,808	20,000
REIMBURSEMENTS				
All Other Reimbursements & Recoveries	5,753		200,987	
Miscellaneous Reimbursements		1,054	1,054	
Investigative Cost Reimbursement	193,893	135,000	188,604	160,000
Park Maintenance Reimbursements	5,200			
Sun'N' Fun Reimbursements	196,831	75,000	105,108	96,000
Reimbursements / Loss Recovery	394,537	247,257	455,963	
	796,214	458,311	951,716	256,000
RENTS AND ROYALTIES				
PCC Lease Of Police Vehicles	1,500	2,000	1,500	1,500
Tower Space Rental	33,944	32,316	31,996	32,640
Rental Income	7,290	7,509	7,517	7,745
Buildings-Amtrak Lease	64,019	64,016	60,425	64,019
Magnolia Building - Garden Bistro	19,374	19,700	19,670	20,000
Alltel Tower Rent	65,601	61,566	61,272	62,772
Naming Rights & Non-event Sponsorships	292,542	300,500	260,000	255,000
Non-Utility Right of Way Use Permit	2,450	3,090	7,000	5,000
Building Leases - Other	2	2	2	2
Parking Leases	1,800	1,800	1,800	1,800
Lease Revenue	514,481			
Lease Revenue clearing	(641,209)			
Interest Revenue ? Leases	200,975			
Leases - Land	1	11	1	1
	562,770	492,510	451,183	450,479

GENERAL FUND
REVENUES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
INVESTMENT INCOME				
Interest On Investments	44			
Interest on Pooled Investments	3,184,196	1,524,959	3,062,500	2,045,000
Interest From County	89,034	3,160	169,271	137,700
Market Value Restatement	(2,032,896)			
	1,240,378	1,528,119	3,231,771	2,182,700
TOTAL MISCELLANEOUS REVENUE	15,752,521	3,967,719	7,287,618	4,439,104
		TRANSFERS FROM OTHER FUNDS		
Other Transfers:				
Transfer from Other Funds		1,000,000	1,000,000	
Transfer from Public Improvement Fund	4,100,004	3,850,000	3,850,000	4,570,262
Transfer from Fleet Mgmt Fund				3,087
Transfer from Purchasing & Stores				1,625
Transfer from WW Operations	4,850,232	4,995,743	4,995,743	5,106,912
Transfer from WW R&R	5,000	345,000	345,000	100,000
Transfer from Parking System	65,112	66,903	66,903	68,603
Transfer from Lakeland Linder International Airport	500,004	513,750	513,750	526,952
Transfer from Solid Waste Management	1,664,640	1,710,418	1,710,418	1,750,750
Transfer from Water Operations	4,850,232	4,995,743	4,995,743	5,112,287
Transfer from Water R&R	5,000	345,000	345,000	100,000
Transfer from Stormwater Utilities Fund				3,192
Transfer from Facilities Maintenance Fund				5,965
Transfer from Information Technology				13,629
Transfer from Electric Operations	33,239,229	32,762,400	32,762,400	34,222,599
Transfer from CRA	509,568	534,929	534,929	545,620
TOTAL TRANSFERS FROM OTHER FUNDS	49,789,021	51,119,886	51,119,886	52,131,483
SUB-TOTAL	170,057,001	162,637,516	169,075,893	166,734,799
PRIOR YEAR SURPLUS	(14,293,983)	18,367,964	(2,662,922)	15,051,571
TOTAL REVENUES	155,763,018	181,005,480	166,412,971	181,786,370

GENERAL FUND
City Commission

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	336,304	377,028	359,213	383,330
UTILITIES				
Water Service	240	250	243	248
Electric Service	4,673	4,676	3,688	3,817
Wastewater Service	270	276	275	289
Solid Waste Service	396	397	401	401
Solid Waste Service - Recycling	36	37	37	37
	5,615	5,636	4,644	4,792
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	20,423	18,562	18,562	19,974
Intra-Departmental Charges - Telephone	5,040	6,023	6,023	6,343
Intra-Departmental Charges - Facilities	10,728	13,659	13,659	12,909
Intra-Departmental Charges - Janitorial	7,488	8,386	8,386	8,796
Intra-Departmental Charges - Training Ctr	48	54	54	52
Intra-Departmental Charges - IT Operations - Application Dev	41,880	7,748	7,748	6,153
Intra-Departmental Charges - IT Operations - Network Support	15,807	17,446	17,446	21,369
Intra-Departmental Charges - IT Operations - IT Security		5,580	5,580	7,908
	101,846	78,294	78,294	84,346
ALL OTHER O&M				
Contractual Services	7,860	10,303	11,303	11,530
Advertising		17	617	625
Printing & Photography	335	628	627	641
Postage & Mailing	679	1,604	1,604	1,637
Subscription & Membership	29,515	31,041	31,041	31,112
Travel	13,414	12,500	12,500	19,320
Training	99	100	100	510
All Other Sundry Charges	2,415	7,900	7,900	6,060
Expense Allowance	13,917	14,752	14,752	15,048
Office Supplies	2,218	1,945	1,945	3,718
Equipment - Noncapital		427	427	640
	70,452	81,217	82,816	90,841

GENERAL FUND
City Commission

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Youth Task Force		1,000	1,000	1,000
Community Engagement Taskforce	4,000	10,000	10,000	10,000
Sister Cities International	10,000	5,000	5,000	5,000
City Commission Retreat	11,041	26,000	15,000	15,000
Ridge League Meeting Expenses Project	18,529	26,322	26,322	26,322
Lakeland Leads		10,000	10,000	10,000
	43,570	78,322	67,322	67,322
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(5,640)	(5,726)	(5,726)	(5,530)
Cost Allocated - Purchasing	(5,640)	(5,726)	(5,726)	(5,530)
Cost Allocated - Solid Waste Management	(5,640)	(5,726)	(5,726)	(5,530)
Cost Allocated - Airport	(28,200)	(28,631)	(28,631)	(27,652)
Cost Allocated - Parking	(16,920)	(17,179)	(17,179)	(16,591)
Cost Allocated - Wastewater	(31,020)	(31,495)	(31,495)	(30,417)
Cost Allocated - Electric	(270,708)	(274,861)	(274,861)	(265,461)
Cost Allocated - Water	(31,020)	(31,495)	(31,495)	(30,417)
Cost Allocated - Stormwater Utility	(11,280)	(11,453)	(11,453)	(11,061)
Cost Allocated - Facilities Maintenance Fund	(5,640)	(5,726)	(5,726)	(5,530)
Cost Allocated - Information Technology	(5,640)	(5,726)	(5,726)	(5,530)
Cost Allocated - Building Inspection Fund	(5,640)	(5,726)	(5,726)	(5,530)
	(422,988)	(429,470)	(429,470)	(414,779)
GRAND TOTAL	**134,799**	**191,027**	**162,819**	**215,852**

GENERAL FUND
City Manager

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	885,534	1,059,020	1,032,030	1,147,600
UTILITIES				
Water Service	395	410	398	406
Electric Service	6,727	6,732	5,309	5,495
Wastewater Service	389	397	396	416
Solid Waste Service	576	572	577	577
Solid Waste Service - Recycling	48	53	53	53
	8,135	8,164	6,733	6,947
INTER-CITY SERVICES				
Purchasing & Stores Service	2,172	20,894	20,894	842
Intra-Departmental Charges - PC & Network Support	14,081	11,145	14,068	12,229
Intra-Departmental Charges - Telephone	4,536	5,421	5,421	6,343
Intra-Departmental Charges - Radios	588	603	603	
Intra-Departmental Charges - Facilities	16,104	20,509	20,509	19,381
Intra-Departmental Charges - Janitorial	11,244	12,592	12,592	13,206
Intra-Departmental Charges - Training Ctr	348	376	376	414
Intra-Departmental Charges - IT Operations - GIS	5,508	6,097	6,097	
Intra-Departmental Charges - IT Operations - Application Dev	25,488	14,198	14,198	13,848
Intra-Departmental Charges - IT Operations - Network Support	10,524	10,340	11,632	12,575
Intra-Departmental Charges - IT Operations - IT Security		3,863	3,863	4,867
	90,593	106,038	110,253	83,705
ALL OTHER O&M				
Contractual Services		35,317	35,317	23,129
Printing & Photography	290			
Postage & Mailing		108	108	111
Subscription & Membership	6,523	8,374	8,374	8,542
Telephone Communications	3,102	3,207	3,207	3,272
Travel	6,666	24,613	24,613	33,913
Training	2,014	10,138	10,138	2,181
All Other Sundry Charges	95	2,561	2,561	1,261
Software License & Maintenance		23,827		
Office Supplies	1,026	2,673	2,673	2,727
Equipment - Noncapital		300	300	300
	19,716	111,118	87,291	75,436

GENERAL FUND
City Manager

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Asst City Manager Recruitment Expenses	4,499			
Targeted Economic Opportunities	10,000	840,000	840,000	250,000
Catalyst Site Evaluations		986,250	986,250	
Employee Engagement Survey		30,000	30,000	65,000
	14,499	1,856,250	1,856,250	315,000
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(12,888)	(11,585)	(11,585)	(12,968)
Cost Allocated - Purchasing	(25,776)	(23,171)	(23,171)	(25,937)
Cost Allocated - Solid Waste Management	(25,776)	(23,171)	(23,171)	(25,937)
Cost Allocated - Airport	(25,776)	(23,171)	(23,171)	(25,937)
Cost Allocated - Parking	(25,776)	(23,171)	(23,171)	(25,937)
Cost Allocated - Wastewater	(141,792)	(127,440)	(127,440)	(142,651)
Cost Allocated - Electric	(283,572)	(254,881)	(254,881)	(285,302)
Cost Allocated - Water	(141,792)	(127,440)	(127,440)	(142,651)
Cost Allocated - Stormwater Utility	(12,888)	(11,585)	(11,585)	(12,968)
Cost Allocated - Facilities Maintenance Fund	(25,776)	(23,171)	(23,171)	(25,937)
Cost Allocated - Information Technology	(38,664)	(34,756)	(34,756)	(38,905)
Cost Allocated - Building Inspection Fund	(12,888)	(11,585)	(11,585)	(12,968)
	(773,364)	(695,127)	(695,127)	(778,098)
		EMERGENCY MANAGER		
PERSONAL SERVICES	1,504	99,987	29,439	144,608
INTER-CITY SERVICES				
Rental - Fleet Management		4,085		3,400
Gasoline - Fleet Management				1,200
Maintenance - Fleet Management				1,200
Intra-Departmental Charges - PC & Network Support		1,848		2,009
Intra-Departmental Charges - Telephone		602	502	634
Intra-Departmental Charges - Radios		603	503	622
Intra-Departmental Charges - IT Operations - Network Support		1,342		1,644
Intra-Departmental Charges - IT Operations - IT Security		429		608
		8,909	1,005	11,317

GENERAL FUND
City Manager

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Printing & Photography		2,117		2,117
Subscription & Membership		2,117		2,117
Telephone Communications	256	1,016	564	1,016
Travel		2,117		2,117
Training		2,117		2,117
All Other Sundry Charges	50	1,408		1,408
Repair Of Motor Equipment		1,516		1,516
Equipment - Noncapital		6,773		6,773
	306	19,181	564	19,181
CAPITAL OUTLAY				
Equipment - Capital		5,292		5,292
		5,292		5,292
ALLOCATIONS				
Cost Allocated - Fleet Mgmt		(1,925)	(963)	(1,829)
Cost Allocated - Purchasing		(1,100)	(550)	(1,084)
Cost Allocated - Solid Waste Management		(4,537)	(2,269)	(4,540)
Cost Allocated - Airport		(1,581)	(791)	(1,694)
Cost Allocated - Parking		(344)	(172)	(339)
Cost Allocated - Wastewater		(7,012)	(3,506)	(6,911)
Cost Allocated - Electric		(28,322)	(14,161)	(27,915)
Cost Allocated - Water		(9,624)	(4,812)	(9,689)
Cost Allocated - Stormwater Utility		(1,925)	(963)	(1,897)
Cost Allocated - Facilities Maintenance Fund		(4,400)	(2,200)	(4,336)
Cost Allocated - Information Technology		(5,774)	(2,887)	(5,691)
Cost Allocated - Building Inspection Fund		(1,856)	(928)	(1,558)
		(68,400)	(34,202)	(67,483)
SUB-TOTAL	**1,810**	**64,969**	**(3,194)**	**112,915**
GRAND TOTAL	**246,923**	**2,510,432**	**2,394,236**	**963,505**

GENERAL FUND
Office of Innovation and Strategy

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	402,360	478,999	444,126	549,665
INSURANCES				
Insurance - Fire	259	414	308	339
	259	414	308	339
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	5,054
Intra-Departmental Charges - PC & Network Support	10,445	9,605	9,339	9,886
Lakeland Electric Charges	29,628	65,653	66,653	50,669
Intra-Departmental Charges - Telephone	3,528	4,216	4,216	4,440
Intra-Departmental Charges - Training Ctr	252	269	269	259
Intra-Departmental Charges - IT Operations - GIS	5,532	16,362	16,362	7,926
Intra-Departmental Charges - IT Operations - Application Dev	20,712	22,492	22,492	20,653
Intra-Departmental Charges - IT Operations - Network Support	8,514	9,394	9,395	11,507
Intra-Departmental Charges - IT Operations - IT Security		3,005	3,005	4,258
	79,043	131,832	132,567	114,652
ALL OTHER O&M				
Contractual Services	7,674	10,036	10,036	8,000
Printing & Photography	5,120	6,642	6,642	6,000
Subscription & Membership	296	1,342	1,342	8,469
Travel		4,276	4,276	5,000
Training	1,495	7,050	7,050	5,600
All Other Sundry Charges	224	239	239	220
Software License & Maintenance	13,000	14,763	14,763	14,310
Office Supplies		738	738	500
Equipment - Noncapital	150	2,315	2,315	250
	27,959	47,401	47,401	48,349
SPECIAL PROJECTS				
Office Renovation	1,171			
	1,171			

GENERAL FUND
Office of Innovation and Strategy

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(18,252)	(17,341)	(17,341)	(21,091)
Cost Allocated - Purchasing	(6,084)	(5,780)	(5,780)	(7,030)
Cost Allocated - Solid Waste Management	(32,424)	(30,810)	(30,810)	(37,472)
Cost Allocated - Airport	(12,720)	(12,081)	(12,081)	(14,693)
Cost Allocated - Parking	(12,720)	(12,081)	(12,081)	(14,693)
Cost Allocated - Wastewater	(32,424)	(30,810)	(30,810)	(37,472)
Cost Allocated - Electric	(131,712)	(125,147)	(125,147)	(152,207)
Cost Allocated - Water	(32,976)	(31,330)	(31,330)	(38,105)
Cost Allocated - Stormwater Utility	(12,168)	(11,561)	(11,561)	(14,061)
Cost Allocated - Facilities Maintenance Fund	(18,252)	(17,341)	(17,341)	(21,091)
Cost Allocated - Information Technology	(30,420)	(28,902)	(28,902)	(35,152)
Cost Allocated - Building Inspection Fund	(6,636)	(6,301)	(6,301)	(7,663)
	(346,788)	(329,485)	(329,485)	(400,730)
GRAND TOTAL	**164,004**	**329,161**	**294,917**	**312,275**

GENERAL FUND
Information Security

	FY23 Actual	FY24 Forecast	FY25 Proposed Budget
EXPENSES			
PERSONAL SERVICES	1		
INTER-CITY SERVICES			
Intra-Departmental Charges - PC & Network Support	1		
	1		
ALL OTHER O&M			
Software License & Maintenance		285	
		285	
GRAND TOTAL	**2**	**285**	

GENERAL FUND
Communications

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	678,618	736,951	710,005	881,185
UTILITIES				
Water Service	206	214	206	210
Electric Service	4,969	4,972	3,921	4,058
Wastewater Service	287	293	292	307
Solid Waste Service	420	422	426	426
Solid Waste Service - Recycling	36	39	39	39
	5,918	5,940	4,884	5,040
INTER-CITY SERVICES				
Rental - Fleet Management	1,631	5,023		
Gasoline - Fleet Management		120		
Maintenance - Fleet Management	1,533	1,665		
Purchasing & Stores Service	9,132	12,536	12,536	6,739
Intra-Departmental Charges - PC & Network Support	22,952	22,983	18,746	20,706
Intra-Departmental Charges - Telephone	4,032	4,818	4,818	5,708
Intra-Departmental Charges - Radios	588	603	603	622
Intra-Departmental Charges - Facilities	10,728	13,659	13,659	12,909
Intra-Departmental Charges - Janitorial	7,488	8,386	8,386	8,796
Intra-Departmental Charges - Training Ctr	348	376	376	362
Intra-Departmental Charges - IT Operations - Application Dev	133,644	144,270	144,270	116,430
Intra-Departmental Charges - IT Operations - Network Support	17,597	19,734	18,343	24,081
Intra-Departmental Charges - IT Operations - IT Security		6,868	6,009	9,126
	209,673	241,041	227,746	205,479
ALL OTHER O&M				
Contractual Services	3,488	5,200	5,200	5,300
Printing & Photography	5,220	5,000	5,000	5,100
Postage & Mailing	16	250	250	500
Subscription & Membership	4,467	3,125	3,125	3,188
Telephone Communications	2,027	3,400	3,400	3,450
Travel	2,243	8,756	2,500	5,610
Training	699	1,500	1,500	1,500
All Other Sundry Charges	247	300	300	306
Software License & Maintenance	399	1,000	1,035	1,020
Office Supplies	8,845	7,500	7,500	7,650
Equipment - Noncapital	12,646	10,300	10,300	12,300
Food Purchases	103	800	800	820
	40,400	47,131	40,910	46,744

GENERAL FUND
Communications

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Employee Appreciation	5,316	20,000	20,000	20,400
Employee / City Manager Annual Meeting		16,788	16,788	17,100
Web Re-Design		4,000	4,000	4,050
Citizens' Academy	1,549	1,500	1,500	1,530
Red White & Kaboom Celebration	19,362	26,138	26,138	26,260
Access Lakeland Newsletter	8,553	9,000	9,000	9,200
Web & Social Media Monitoring	23,530	26,470	26,470	27,000
Mobile Production Equipment	5,321			
	63,631	103,896	103,896	105,540
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(18,960)	(19,526)	(19,526)	(20,404)
Cost Allocated - Purchasing				(10,202)
Cost Allocated - Solid Waste Management	(67,404)	(69,414)	(69,414)	(72,535)
Cost Allocated - Airport	(19,248)	(19,819)	(19,819)	(182,018)
Cost Allocated - Parking	(9,768)	(10,056)	(10,056)	(20,404)
Cost Allocated - Wastewater	(48,444)	(49,888)	(49,888)	(61,211)
Cost Allocated - Electric	(81,048)	(83,472)	(83,472)	(87,225)
Cost Allocated - Water	(48,732)	(50,181)	(50,181)	(61,211)
Cost Allocated - Stormwater Utility	(9,480)	(9,763)	(9,763)	(20,404)
Cost Allocated - Facilities Maintenance Fund	(9,480)	(9,763)	(9,763)	(10,202)
Cost Allocated - Information Technology	(18,960)	(19,526)	(19,526)	(20,404)
Cost Allocated - Building Inspection Fund	(9,768)	(10,056)	(10,056)	(10,508)
	(341,292)	(351,464)	(351,464)	(576,728)
GRAND TOTAL	**656,948**	**783,495**	**735,977**	**667,260**

GENERAL FUND
Legal

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	837,362	1,107,790	895,146	1,181,200
UTILITIES				
Water Service	424	439	426	435
Electric Service	8,193	8,196	6,465	6,691
Wastewater Service	473	483	482	506
Solid Waste Service	696	696	702	702
Solid Waste Service - Recycling	60	65	65	65
	9,846	9,879	8,140	8,399
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	16,709	15,255	15,380	16,001
Intra-Departmental Charges - Telephone	5,040	4,818	4,818	5,074
Intra-Departmental Charges - Facilities	18,792	23,934	23,934	22,618
Intra-Departmental Charges - Janitorial	13,116	14,694	14,694	15,412
Intra-Departmental Charges - Training Ctr	300	322	322	362
Intra-Departmental Charges - IT Operations - GIS	156	3,049	3,049	3,670
Intra-Departmental Charges - IT Operations - Application Dev	16,548	14,692	14,692	13,472
Intra-Departmental Charges - IT Operations - Network Support	13,265	14,666	14,516	17,506
Intra-Departmental Charges - IT Operations - IT Security		6,010	4,722	6,692
	84,358	98,276	96,963	101,649
ALL OTHER O&M				
Contractual Services		8,899	8,899	9,077
Legal Fees	241,588	446,963	446,963	455,902
Professional Services	4,536	9,283	9,283	9,469
Repair Of Equipment		219	219	224
Printing & Photography	273	499	499	509
Postage & Mailing	773	1,680	1,680	1,714
Subscription & Membership	26,784	33,147	33,147	33,810
Telephone Communications	1,788	1,150	1,150	1,173
Travel	2,465	8,454	8,454	8,624
Training		133	133	133
Software License & Maintenance	144	1,025	1,025	1,046
Office Supplies	6,267	4,532	4,532	4,623
Equipment - Noncapital	1,006	1,250	1,250	1,275
	285,624	517,234	517,234	527,579

GENERAL FUND
Legal

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALLOCATIONS				
Cost Allocated - Purchasing	(28,620)	(30,150)	(30,150)	(35,236)
Cost Allocated - Solid Waste Management	(30,192)	(31,809)	(31,809)	(37,174)
Cost Allocated - Airport	(29,052)	(30,603)	(30,603)	(35,764)
Cost Allocated - Parking	(14,736)	(15,527)	(15,527)	(18,146)
Cost Allocated - Wastewater	(130,380)	(137,335)	(137,335)	(160,499)
Cost Allocated - Electric	(529,512)	(557,781)	(557,781)	(651,860)
Cost Allocated - Water	(130,800)	(137,787)	(137,787)	(161,027)
Cost Allocated - Stormwater Utility	(14,316)	(15,075)	(15,075)	(17,618)
Cost Allocated - Information Technology	(28,620)	(30,150)	(30,150)	(35,236)
Cost Allocated - Building Inspection Fund	(14,736)	(15,527)	(15,527)	(18,146)
	(950,964)	(1,001,744)	(1,001,744)	(1,170,706)
GRAND TOTAL	**266,226**	**731,435**	**515,739**	**648,121**

GENERAL FUND
Retirement Services

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	377,153	406,249	394,971	425,556
UTILITIES				
Water Service	186	69	250	255
Electric Service	5,240	2,374	6,543	6,772
Wastewater Service	317	119	427	448
Solid Waste Service	966	413	1,447	1,447
	6,709	2,975	8,667	8,922
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	10,012	9,064	9,275	9,281
Intra-Departmental Charges - Telephone	3,024	3,614	3,614	3,806
Intra-Departmental Charges - Facilities	17,796	22,673	22,673	21,427
Intra-Departmental Charges - Janitorial	12,432	13,921	13,921	14,600
Intra-Departmental Charges - Training Ctr	204	215	215	207
Intra-Departmental Charges - IT Operations - Application Dev	13,488	12,250	12,250	13,002
Intra-Departmental Charges - IT Operations - Network Support	7,636	8,502	8,352	9,863
Intra-Departmental Charges - IT Operations - IT Security		3,863	2,575	3,650
	65,024	74,938	73,711	76,678
ALL OTHER O&M				
Contractual Services		535	535	546
Professional Services		749	749	764
Recruitment Expenses		108	108	111
Leases	62,025	73,111	69,635	73,057
Rentals		108	108	111
Repair Of Equipment		108	108	111
Printing & Photography	25	108	108	111
Postage & Mailing		211	211	216
Subscription & Membership	141	197	197	201
Telephone Communications	960	934	934	953
Travel		3,609	3,609	3,682
Training		535	535	546
All Other Sundry Charges		128	128	131
Office Supplies	1,210	748	748	763
Equipment - Noncapital			278	
	64,361	81,189	77,991	81,303

GENERAL FUND
Retirement Services

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(6,072)	(6,009)	(6,009)	(6,275)
Cost Allocated - Purchasing	(3,264)	(3,506)	(3,506)	(3,660)
Cost Allocated - Solid Waste Management	(14,004)	(16,025)	(16,025)	(16,734)
Cost Allocated - Airport	(5,136)	(5,509)	(5,509)	(5,752)
Cost Allocated - Parking	(936)	(1,002)	(1,002)	(1,046)
Cost Allocated - Wastewater	(20,076)	(23,537)	(23,537)	(24,578)
Cost Allocated - Electric	(95,688)	(95,150)	(95,150)	(99,356)
Cost Allocated - Water	(29,412)	(31,049)	(31,049)	(32,422)
Cost Allocated - Stormwater Utility	(2,340)	(5,509)	(5,509)	(5,752)
Cost Allocated - Facilities Maintenance Fund	(13,068)	(14,022)	(14,022)	(14,642)
Cost Allocated - Information Technology	(17,268)	(18,028)	(18,028)	(18,825)
Cost Allocated-General Pension Plan	(60,000)	(60,000)	(60,000)	(60,000)
Cost Allocated - Building Inspection Fund	(5,136)	(5,008)	(5,008)	(5,229)
	(272,400)	(284,354)	(284,354)	(294,271)
GRAND TOTAL	**240,847**	**280,997**	**270,986**	**298,188**

GENERAL FUND
Internal Audit

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	176,146	234,580	127,980	309,563
UTILITIES				
Water Service	114	118	115	117
Electric Service	2,208	2,210	1,743	1,804
Wastewater Service	127	130	130	137
Solid Waste Service	192	188	189	189
Solid Waste Service - Recycling	12	18	18	18
	2,653	2,664	2,195	2,265
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	4,982	4,598	4,561	4,962
Intra-Departmental Charges - Telephone	1,512	1,807	1,807	1,903
Intra-Departmental Charges - Facilities	5,064	6,449	6,449	6,095
Intra-Departmental Charges - Janitorial	3,540	3,960	3,960	4,153
Intra-Departmental Charges - Training Ctr	96	107	107	103
Intra-Departmental Charges - IT Operations - Application Dev	15,852	17,032	17,032	6,988
Intra-Departmental Charges - IT Operations - Network Support	3,852	4,326	4,226	4,931
Intra-Departmental Charges - IT Operations - IT Security		2,146	1,288	1,825
	35,330	41,261	40,266	31,802
ALL OTHER O&M				
Contractual Services	649			
Subscription & Membership	90	625	625	638
Telephone Communications	399	715	715	730
Travel		50	50	50
Training		1,600	1,600	1,632
Office Supplies	25	1,025	1,025	1,045
	1,163	4,015	4,015	4,095

GENERAL FUND
Internal Audit

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(12,948)	(13,612)	(13,612)	(15,169)
Cost Allocated - Purchasing	(12,948)	(13,612)	(13,612)	(15,169)
Cost Allocated - Solid Waste Management	(5,184)	(5,445)	(5,445)	(6,068)
Cost Allocated - Airport	(5,568)	(5,853)	(5,853)	(6,523)
Cost Allocated - Parking	(384)	(408)	(408)	(455)
Cost Allocated - Wastewater	(7,776)	(8,167)	(8,167)	(9,102)
Cost Allocated - Electric	(103,620)	(108,898)	(108,898)	(121,355)
Cost Allocated - Water	(10,368)	(10,890)	(10,890)	(12,136)
Cost Allocated - Stormwater Utility	(2,592)	(2,722)	(2,722)	(3,034)
Cost Allocated - Facilities Maintenance Fund	(2,592)	(2,722)	(2,722)	(3,034)
Cost Allocated - Information Technology	(5,184)	(5,445)	(5,445)	(6,068)
Cost Allocated - Building Inspection Fund	(5,568)	(5,853)	(5,853)	(6,523)
	(174,732)	(183,627)	(183,627)	(204,636)
GRAND TOTAL	**40,560**	**98,893**	**(9,171)**	**143,089**

GENERAL FUND
Human Resources - Office of the Director

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	270,399	300,836	277,499	337,460
UTILITIES				
Water Service	303	317	307	313
Electric Service	5,908	5,910	4,661	4,824
Wastewater Service	341	349	348	365
Solid Waste Service	504	502	506	506
Solid Waste Service - Recycling	48	47	47	47
	7,104	7,125	5,869	6,055
INTER-CITY SERVICES				
Purchasing & Stores Service	4,776	836	836	842
Intra-Departmental Charges - PC & Network Support	14,563	14,202	11,416	10,884
Intra-Departmental Charges - Telephone	8,052	9,035	9,035	8,880
Intra-Departmental Charges - Facilities	13,548	17,262	17,262	16,313
Intra-Departmental Charges - Janitorial	9,468	10,598	10,598	11,116
Intra-Departmental Charges - Training Ctr	156	161	161	155
Intra-Departmental Charges - IT Operations - Application Dev	45,672	86,258	86,258	60,859
Intra-Departmental Charges - IT Operations - Network Support	12,414	14,216	11,532	14,219
Intra-Departmental Charges - IT Operations - IT Security		4,722	3,863	5,475
	108,649	157,290	150,961	128,743
ALL OTHER O&M				
Contractual Services	2,318	4,276	4,276	4,362
Contract Labor	14,190	17,626	17,626	17,979
Rentals		293	293	299
Printing & Photography	1,134	3,125	3,125	3,188
Postage & Mailing	305	1,952	1,952	1,992
Subscription & Membership	6,045	3,256	3,256	4,342
Telephone Communications	1,128	4,380	4,380	6,508
Travel		2,827	2,827	4,924
Training	2,460	3,041	3,041	3,102
All Other Sundry Charges	5,459	9,474	9,474	4,564
Office Supplies	8,967	6,103	6,103	6,226
Equipment - Noncapital		9,884	9,884	10,082
	42,006	66,237	66,237	67,568

GENERAL FUND
Human Resources - Office of the Director

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
General Employee Pay Analysis	88,500		500	510
	88,500		500	510
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(7,140)	(8,273)	(8,273)	(6,420)
Cost Allocated - Purchasing	(3,576)	(4,136)	(4,136)	(3,210)
Cost Allocated - Solid Waste Management	(17,856)	(22,060)	(22,060)	(17,121)
Cost Allocated - Airport	(7,140)	(10,341)	(10,341)	(8,025)
Cost Allocated - Parking	(1,788)	(1,379)	(1,379)	(1,070)
Cost Allocated - Wastewater	(25,008)	(31,711)	(31,711)	(24,611)
Cost Allocated - Electric	(109,536)	(119,262)	(119,262)	(92,559)
Cost Allocated - Water	(35,724)	(42,052)	(42,052)	(32,636)
Cost Allocated - Stormwater Utility	(2,976)	(6,894)	(6,894)	(5,350)
Cost Allocated - Facilities Maintenance Fund	(17,856)	(19,992)	(19,992)	(15,516)
Cost Allocated - Information Technology	(20,832)	(23,439)	(23,439)	(18,191)
Cost Allocated - Building Inspection Fund	(8,340)	(6,894)	(6,894)	(5,350)
	(257,772)	(296,433)	(296,433)	(230,059)
GRAND TOTAL	**258,886**	**235,055**	**204,633**	**310,277**

GENERAL FUND
Human Resources - Employment Services

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	981,241	1,408,982	1,022,497	1,265,353
UTILITIES				
Water Service	185	69	250	255
Electric Service	5,239	2,374	6,543	6,772
Wastewater Service	318	119	427	448
Solid Waste Service	966	413	1,447	1,447
	6,708	2,975	8,667	8,922
INTER-CITY SERVICES				
Purchasing & Stores Service	432	6,686	6,686	4,212
Intra-Departmental Charges - PC & Network Support	30,002	28,029	23,485	25,154
Intra-Departmental Charges - Telephone	9,060	10,239	10,239	11,417
Intra-Departmental Charges - Facilities	17,796	22,673	22,673	21,427
Intra-Departmental Charges - Janitorial	12,432	13,921	13,921	14,600
Intra-Departmental Charges - Training Ctr	648	699	699	672
Intra-Departmental Charges - IT Operations - Application Dev	10,428	11,617	11,617	9,216
Intra-Departmental Charges - IT Operations - Network Support	19,117	21,473	17,671	23,013
Intra-Departmental Charges - IT Operations - IT Security		6,868	5,652	8,516
	99,915	122,205	112,643	118,227
ALL OTHER O&M				
Contractual Services	6,696	15,236	15,236	15,541
Professional Services		214	214	219
Advertising	3,127	5,000	5,000	5,100
Leases	62,025	73,111	69,635	73,057
Rentals	40	7,215	7,215	7,360
Printing & Photography	350	362	362	370
Postage & Mailing	7	560	560	572
Subscription & Membership	2,616	8,384	8,384	8,552
Telephone Communications	540	2,962	2,962	3,022
Travel	35	5,032	5,032	5,133
Training	2,520	5,418	5,418	5,527
All Other Sundry Charges	4,711	1,084	1,084	1,106
Office Supplies	6,074	8,552	8,552	8,724
Equipment - Noncapital		1,602	1,602	1,635
	88,741	134,732	131,256	135,918

GENERAL FUND
Human Resources - Employment Services

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Community Youth Involvement	16,594	18,495	18,495	18,865
Internship Program	143,686	167,785	118,871	169,491
JobAps Online Employment Center	41,954	46,168	46,168	47,092
Background Checks	26,761	30,000	30,000	30,600
LPD/Fire Position Testing Materials		5,000	5,000	5,100
	228,995	267,448	218,534	271,148
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(12,000)	(15,128)	(15,128)	(18,129)
Cost Allocated - Purchasing	(8,004)	(6,876)	(6,876)	(8,240)
Cost Allocated - Solid Waste Management	(44,004)	(50,885)	(50,885)	(60,978)
Cost Allocated - Airport	(21,336)	(28,880)	(28,880)	(34,609)
Cost Allocated - Parking	(5,340)	(2,751)	(2,751)	(3,296)
Cost Allocated - Wastewater	(50,676)	(60,511)	(60,511)	(72,514)
Cost Allocated - Electric	(233,892)	(238,292)	(238,292)	(284,519)
Cost Allocated - Water	(80,004)	(81,140)	(81,140)	(97,235)
Cost Allocated - Stormwater Utility	(6,672)	(9,627)	(9,627)	(11,536)
Cost Allocated - Facilities Maintenance Fund	(40,008)	(42,633)	(42,633)	(51,090)
Cost Allocated - Information Technology	(41,340)	(38,507)	(38,507)	(46,145)
Cost Allocated - Building Inspection Fund	(26,664)	(15,128)	(15,128)	(18,129)
	(569,940)	(590,358)	(590,358)	(706,420)
GRAND TOTAL	**835,660**	**1,345,984**	**903,239**	**1,093,148**

GENERAL FUND
Human Resources - Engagement and Development

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	504,087	653,729	550,482	744,017
UTILITIES				
Water Service	791	1,191	381	389
Electric Service	21,146	33,447	9,978	10,327
Wastewater Service	1,284	1,905	652	685
Solid Waste Service	3,656	5,308	2,207	2,207
	26,877	41,851	13,218	13,608
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	61,099	56,021	54,071	57,616
Intra-Departmental Charges - Telephone	3,024	3,614	3,614	3,806
Intra-Departmental Charges - Facilities	27,300	34,781	34,781	32,869
Intra-Departmental Charges - Janitorial	19,068	21,354	21,354	22,397
Intra-Departmental Charges - Training Ctr	300	322	322	362
Intra-Departmental Charges - IT Operations - Application Dev	35,544	43,318	43,318	51,723
Intra-Departmental Charges - IT Operations - Network Support	45,886	50,601	50,552	61,889
Intra-Departmental Charges - IT Operations - IT Security		16,741	16,097	23,116
	192,653	227,588	224,945	254,620
ALL OTHER O&M				
Contractual Services	19,525	39,035	39,035	39,816
Tuition Refund Program	126,589	175,000	175,000	178,500
Leases	(1)			
Rentals		2,713	2,713	2,768
Subscription & Membership	737	2,669	2,669	2,723
Telephone Communications		54	54	56
Travel	102	4,982	4,982	5,082
Training	4,640	5,645	5,645	5,758
All Other Sundry Charges		2,338	2,338	2,385
Software License & Maintenance	195	513	513	524
Leases Expense Clearing	(239,268)			
Office Supplies	548	8,113	8,113	8,276
Equipment - Noncapital	3,024	4,675	4,675	4,769
Service Awards & Plaques	44,252	60,273	60,273	61,479
	(39,657)	306,010	306,010	312,136

GENERAL FUND
Human Resources - Engagement and Development

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
DEBT SERVICE				
Interest Expense - Leased Buildings	9,518			
Principal Payment - Leased Buildings	229,749			
	239,267			
	478,534			
SPECIAL PROJECTS				
Employee Programs	18,394	25,806	25,806	26,324
Heritage Town Center	(9,168)			
Succession Management	32,449	35,456	35,456	36,166
CityU Program	9,177	9,507	9,507	10,015
Leadership Development	23,108	18,112	18,112	18,475
Employee Awards & Recognitions		8,500	8,500	8,670
	73,960	97,381	97,381	99,650
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(17,652)	(14,638)	(14,638)	(15,440)
Cost Allocated - Purchasing	(9,504)	(8,539)	(8,539)	(9,007)
Cost Allocated - Solid Waste Management	(40,740)	(36,594)	(36,594)	(38,600)
Cost Allocated - Airport	(13,584)	(13,418)	(13,418)	(14,153)
Cost Allocated - Parking	(2,712)	(2,440)	(2,440)	(2,573)
Cost Allocated - Wastewater	(61,116)	(57,331)	(57,331)	(60,473)
Cost Allocated - Electric	(263,448)	(229,322)	(229,322)	(241,893)
Cost Allocated - Water	(84,192)	(75,627)	(75,627)	(79,773)
Cost Allocated - Stormwater Utility	(6,792)	(14,638)	(14,638)	(15,440)
Cost Allocated - Facilities Maintenance Fund	(39,384)	(35,374)	(35,374)	(37,313)
Cost Allocated - Information Technology	(50,244)	(45,133)	(45,133)	(47,607)
Cost Allocated - Building Inspection Fund	(14,940)	(12,198)	(12,198)	(12,867)
	(604,308)	(545,252)	(545,252)	(575,139)
GRAND TOTAL	**392,879**	**781,307**	**646,784**	**848,892**

GENERAL FUND
Human Resources - Policy and Labor Relations

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	315,243	324,018	198,671	205,630
UTILITIES				
Water Service	130	135	131	134
Electric Service	2,532	2,531	1,996	2,066
Wastewater Service	144	150	149	156
Solid Waste Service	216	215	217	217
Solid Waste Service - Recycling	24	20	20	20
	3,046	3,051	2,513	2,593
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	3,544	3,150	2,780	2,991
Intra-Departmental Charges - Telephone	504	602	602	634
Intra-Departmental Charges - Facilities	5,808	7,398	7,398	6,991
Intra-Departmental Charges - Janitorial	4,056	4,542	4,542	4,764
Intra-Departmental Charges - Training Ctr	156	161	161	155
Intra-Departmental Charges - IT Operations - Network Support	2,470	2,684	2,684	3,288
Intra-Departmental Charges - IT Operations - IT Security		859	858	1,217
	16,970	20,232	19,861	20,882
ALL OTHER O&M				
Subscription & Membership	1,038	608	608	621
Telephone Communications	1,761	1,134	1,134	1,157
Travel	270	1,604	1,604	1,637
Training	2,114	3,207	3,207	3,272
	5,183	6,553	6,553	6,687
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(4,932)	(4,646)	(4,646)	(4,077)
Cost Allocated - Purchasing	(2,472)	(2,323)	(2,323)	(2,038)
Cost Allocated - Solid Waste Management	(12,324)	(12,390)	(12,390)	(10,871)
Cost Allocated - Airport	(4,932)	(5,808)	(5,808)	(5,096)
Cost Allocated - Parking	(1,236)	(774)	(774)	(679)
Cost Allocated - Wastewater	(17,256)	(17,810)	(17,810)	(15,628)
Cost Allocated - Electric	(75,612)	(66,981)	(66,981)	(58,774)
Cost Allocated - Water	(24,660)	(23,618)	(23,618)	(20,724)
Cost Allocated - Stormwater Utility	(2,052)	(3,872)	(3,872)	(3,397)
Cost Allocated - Facilities Maintenance Fund	(12,324)	(11,228)	(11,228)	(9,852)
Cost Allocated - Information Technology	(14,388)	(13,164)	(13,164)	(11,551)
Cost Allocated - Building Inspection Fund	(5,748)	(3,872)	(3,872)	(3,397)
	(177,936)	(166,486)	(166,486)	(146,084)
GRAND TOTAL	**162,506**	**187,368**	**61,112**	**89,708**

GENERAL FUND
Risk Management

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,210,373	1,527,188	1,302,215	1,620,347
INSURANCES				
Uninsured Loss Reimbursement	500			
	500			
UTILITIES				
Water Service	186	180	198	202
Electric Service	6,499	6,403	4,965	5,139
Wastewater Service	325	322	346	363
Solid Waste Service	2,184	2,183	2,183	2,183
Solid Waste Service - Recycling	108	102	102	102
	9,302	9,190	7,794	7,989
INTER-CITY SERVICES				
Rental - Fleet Management	11,646	9,295	11,916	10,291
Gasoline - Fleet Management	4,051	6,025	3,746	6,144
Maintenance - Fleet Management	8,127	7,892	3,782	8,016
Purchasing & Stores Service	7,824	58,503	58,503	26,955
Intra-Departmental Charges - PC & Network Support	34,138	31,345	28,377	28,648
Intra-Departmental Charges - Telephone	14,604	14,455	14,455	15,222
Intra-Departmental Charges - Radios	4,128	10,244	10,244	10,570
Intra-Departmental Charges - Facilities	13,188	16,802	16,802	15,879
Intra-Departmental Charges - Janitorial	9,216	10,316	10,316	10,820
Intra-Departmental Charges - Training Ctr	804	860	860	879
Intra-Departmental Charges - IT Operations - Application Dev	44,868	44,872	44,872	28,466
Intra-Departmental Charges - IT Operations - Network Support	26,107	29,129	27,513	32,301
Intra-Departmental Charges - IT Operations - IT Security		9,873	8,943	12,166
	178,701	249,611	240,329	206,357
ALL OTHER O&M				
Contractual Services	420	527	527	538
Professional Services	2,810	10,690	10,690	10,904
Contract Labor	66,012	45,432	45,432	46,341
Rentals		717	717	1,292
Repair Of Equipment	135	226	226	231
Printing & Photography	2,809	3,048	3,048	3,109
Postage & Mailing	755	2,576	2,576	2,628
Subscription & Membership	504	1,179	1,179	1,152
Telephone Communications	3,074	4,703	4,703	4,798
Travel	1,248	1,053	1,053	1,074
Training	1,661	2,106	2,106	2,148
All Other Sundry Charges		27	27	28
Software License & Maintenance	350	1,025	1,025	1,045

GENERAL FUND
Risk Management

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Licenses & Permits		202	202	206
Office Supplies	7,263	6,738	8,238	8,403
Equipment - Noncapital	2,637	4,780	2,780	2,836
All Other Materials & Supplies	1,364	2,106	2,106	2,148
Uniforms	665	1,053	1,053	1,074
	91,707	88,188	87,688	89,955
SPECIAL PROJECTS				
Safety Program	36,027	37,761	37,761	38,516
Emergency Management	4,761	23,918	23,918	24,395
HealthStat Clinic Services	35,437	121,111	121,111	123,533
Drivers License Checks	9,640	10,500	10,500	10,710
UHC Wellness Program	58,979	862,200	862,200	862,200
Non-Departmental Environmental Clean-Up	23,541	32,471	32,471	32,471
UHC Communications	4,451	24,785	24,785	
Firefighter Annual Physicals	78,910	92,447	92,447	96,540
	251,746	1,205,193	1,205,193	1,188,365
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(15,660)	(16,678)	(16,678)	(17,049)
Cost Allocated - Purchasing	(12,624)	(18,068)	(18,068)	(18,469)
Cost Allocated - Solid Waste Management	(49,380)	(52,987)	(52,987)	(54,165)
Cost Allocated - Airport	(28,608)	(32,661)	(32,661)	(33,387)
Cost Allocated - Parking	(7,188)	(4,691)	(4,691)	(4,795)
Cost Allocated - Wastewater	(93,168)	(101,979)	(101,979)	(104,246)
Cost Allocated - Electric	(468,528)	(493,531)	(493,531)	(508,344)
Cost Allocated - Water	(97,152)	(107,191)	(107,191)	(109,574)
Cost Allocated - Stormwater Utility	(12,624)	(21,369)	(21,369)	(21,844)
Cost Allocated - Facilities Maintenance Fund	(43,944)	(46,733)	(46,733)	(47,772)
Cost Allocated - Information Technology	(42,672)	(46,733)	(46,733)	(47,772)
Cost Allocated - Building Inspection Fund	(14,856)	(16,331)	(16,331)	(16,694)
	(886,404)	(958,952)	(958,952)	(984,111)
GRAND TOTAL	**855,925**	**2,120,418**	**1,884,267**	**2,128,902**

GENERAL FUND
Community & Economic Development - Planning

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	2,355,540	2,821,888	2,571,366	3,020,416
INSURANCES				
Self-Insurance Services	4,332	12,417	12,417	12,758
	4,332	12,417	12,417	12,758
UTILITIES				
Water Service	838	870	842	859
Electric Service	17,001	17,009	13,416	13,886
Wastewater Service	982	1,002	1,000	1,050
Solid Waste Service	1,440	1,445	1,457	1,457
Solid Waste Service - Recycling	132	135	135	135
	20,393	20,461	16,850	17,387
INTER-CITY SERVICES				
Rental - Fleet Management	4,814	4,240	6,666	6,650
Gasoline - Fleet Management	523	653	830	666
Maintenance - Fleet Management	4,218	3,330	2,896	3,380
Purchasing & Stores Service	32,160	67,697	67,697	18,532
Intra-Departmental Charges - PC & Network Support	60,790	56,907	54,071	58,163
Intra-Departmental Charges - Telephone	15,108	19,274	19,274	22,199
Intra-Departmental Charges - Radios	1,008	1,205	1,205	1,244
Intra-Departmental Charges - Facilities	45,900	58,472	58,472	55,258
Intra-Departmental Charges - Janitorial	26,196	29,337	29,337	30,769
Intra-Departmental Charges - Training Ctr	1,356	1,451	1,451	1,397
Intra-Departmental Charges - IT Operations - GIS	77,604	92,568	92,568	59,645
Intra-Departmental Charges - IT Operations - Application Dev	138,624	178,072	178,072	167,556
Intra-Departmental Charges - IT Operations - Network Support	42,724	49,064	47,473	58,108
Intra-Departmental Charges - IT Operations - IT Security		17,599	15,023	21,291
	451,025	579,869	575,035	504,858
ALL OTHER O&M				
Advertising	7,806	21,064	21,064	21,485
Visa/Mastercard Bank Charges	4,453	4,000	4,000	4,080
Printing & Photography	3,696	8,103	8,953	9,132
Postage & Mailing	858	3,117	3,117	3,762
Subscription & Membership	5,418	6,686	6,686	5,371
Telephone Communications	2,813	3,265	3,265	3,330
Travel	4,368	4,213	4,213	4,297
Training	4,465	6,319	6,319	6,445
Software License & Maintenance	2,902	3,370	3,370	3,437
Leases Expense Clearing	(792)			
Office Supplies	11,339	15,598	15,798	16,114

GENERAL FUND
Community & Economic Development - Planning

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Equipment - Noncapital	6,499	3,540	3,540	3,759
	53,825	79,275	80,325	81,212
SPECIAL PROJECTS				
Community Events		1,000	1,000	
Neighborhood Clean Up Project	256			
Historic Preservation Board	4,776	16,865	16,865	16,849
Title Clearing Expense - Foreclosed Property	117	250	250	258
Transportation & Planning Consultant	17,445	147,157	147,157	
Infill Housing Construction Incentive	9,100	35,758	35,758	
NAC/Summer Werx program	10,000	10,000	10,000	15,000
Neighborhood Stabilization & Revitalization		340,922	340,922	
Downtown Master Plan		45,004	45,004	
Affordable Housing Strategies	250,000	1,750,000	1,750,000	
Illegal Dumping Intervention	5,900	16,922	16,922	
NLC - City Inclusive Entrepreneurship Program	15,000			
	312,594	2,363,878	2,363,878	32,107
ALLOCATIONS				
Cost Allocated - Electric	(141,372)	(148,048)	(148,048)	
Cost Allocated - Building Inspection Fund	(384,264)	(292,176)	(292,176)	(320,791)
Cost Allocated - Mid-Town CRA	(63,408)	(72,676)	(72,676)	(66,718)
Cost Allocated - Downtown CRA	(9,936)	(9,126)	(9,126)	(8,378)
Cost Allocated - Dixieland CRA	(6,012)	(1,161)	(1,161)	(1,066)
	(604,992)	(523,187)	(523,187)	(396,953)
TRANSFERS TO OTHER FUNDS				
Transfer To Information Technology		6,160	6,160	
		6,160	6,160	
GRAND TOTAL	**2,592,717**	**5,360,761**	**5,102,844**	**3,271,785**

GENERAL FUND
Community & Economic Development - Code Enforcement

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	815,787	892,082	997,111	1,120,803
UTILITIES				
Water Service	527	537	797	813
Electric Service	3,130	3,049	2,019	2,090
Wastewater Service	318	321	328	344
Solid Waste Service	348	348	348	348
	4,323	4,255	3,492	3,595
INTER-CITY SERVICES				
Rental - Fleet Management	21,454	39,672	19,232	36,477
Gasoline - Fleet Management	20,584	22,432	20,515	22,277
Maintenance - Fleet Management	32,082	34,041	25,965	33,033
Purchasing & Stores Service	15,216	14,208	14,208	10,108
Intra-Departmental Charges - PC & Network Support	25,311	27,061	20,605	21,538
Intra-Departmental Charges - Telephone	3,528	4,216	4,216	5,074
Intra-Departmental Charges - Radios	7,080	7,231	7,231	7,461
Intra-Departmental Charges - Facilities	8,388	10,689	10,689	10,102
Intra-Departmental Charges - Janitorial	9,996	10,275	10,275	10,583
Intra-Departmental Charges - Training Ctr	696	752	752	724
Intra-Departmental Charges - IT Operations - GIS	36,492	43,236	43,236	40,927
Intra-Departmental Charges - IT Operations - Application Dev	68,796	56,131	56,131	58,256
Intra-Departmental Charges - IT Operations - Network Support	18,491	20,926	19,585	24,082
Intra-Departmental Charges - IT Operations - IT Security		6,868	6,439	9,125
	268,114	297,738	259,079	289,767
ALL OTHER O&M				
Contractual Services	55,288	40,937	40,937	36,683
Printing & Photography	195	668	668	682
Postage & Mailing	1,450	7,193	7,193	7,337
Subscription & Membership	1,175	2,055	2,055	2,097
Telephone Communications	10,668	8,734	8,734	8,909
Travel	473	4,005	2,055	2,097
Training	2,600	3,933	3,933	3,145
Refund Of Prior Years Revenue	3,394			
Office Supplies	6,516	10,851	10,851	5,765
Equipment - Noncapital	1,679	2,841	2,841	1,567
Uniforms	958	1,747	1,747	1,782
	84,396	82,964	81,014	70,064

GENERAL FUND
Community & Economic Development - Code Enforcement

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Lot Clearings	60,808	125,234	134,534	135,500
Demolition of Condemned Buildings	9,556	52,375	52,375	72,675
Code Enforcement Board Exp	26,735	36,575	36,575	40,075
Orangewood Land Maintenance	4,200	4,200	4,200	4,200
Neighborhood Stabilization & Revitalization	56,311	80,824	82,433	94,218
	157,610	299,208	310,117	346,668
ALLOCATIONS				
Cost Allocated - Solid Waste Management	(18,696)	(16,155)	(16,155)	(29,274)
Cost Allocated - Stormwater Utility	(57,492)	(49,658)	(49,658)	(87,821)
Cost Allocated - Building Inspection Fund	(74,016)	(75,738)	(75,738)	(93,293)
	(150,204)	(141,551)	(141,551)	(210,388)
GRAND TOTAL	**1,180,026**	**1,434,696**	**1,509,262**	**1,620,509**

GENERAL FUND
Community & Economic Development - Business Tax Office

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	145,258	149,520	141,911	153,823
UTILITIES				
Water Service	91	94	91	93
Electric Service	1,758	1,761	1,388	1,437
Wastewater Service	101	104	104	109
Solid Waste Service	144	150	151	151
Solid Waste Service - Recycling	12	14	14	14
	2,106	2,123	1,748	1,804
INTER-CITY SERVICES				
Rental - Fleet Management	2,674	5,722	2,736	4,922
Gasoline - Fleet Management	93	99	211	101
Maintenance - Fleet Management	1,718	1,657	2,921	1,682
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	9,188	8,555	8,594	9,448
Intra-Departmental Charges - Telephone	2,520	3,012	3,012	2,537
Intra-Departmental Charges - Facilities	4,032	5,135	5,135	4,852
Intra-Departmental Charges - Janitorial	2,820	3,152	3,152	3,306
Intra-Departmental Charges - Training Ctr	156	161	161	155
Intra-Departmental Charges - IT Operations - GIS	156	3,049	3,049	
Intra-Departmental Charges - IT Operations - Network Support	7,293	8,052	8,052	9,863
Intra-Departmental Charges - IT Operations - IT Security		2,576	2,575	3,650
	31,082	42,006	40,434	41,358
ALL OTHER O&M				
Visa/Mastercard Bank Charges	13,586	5,994	5,994	6,114
Printing & Photography	1,317	1,678	1,678	1,406
Postage & Mailing	14,306	7,494	7,494	7,644
Subscription & Membership	130	130	130	145
Telephone Communications	758	1,010	1,010	1,030
Travel	428	831	831	538
Training	399	403	403	603
Office Supplies	1,556	246	246	557
Equipment - Noncapital	101	527	527	538
Uniforms	195	425	425	538
	32,776	18,738	18,738	19,113
ALLOCATIONS				
Cost Allocated - Building Inspection Fund	(26,460)			
	(26,460)			
GRAND TOTAL	**184,762**	**212,387**	**202,831**	**216,098**

GENERAL FUND
Finance - Central Accounting

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	2,274,809	2,679,052	2,578,514	2,904,403
UTILITIES				
Water Service	693	720	698	712
Electric Service	13,431	13,438	10,599	10,970
Wastewater Service	774	792	790	830
Solid Waste Service	1,140	1,142	1,151	1,151
Solid Waste Service - Recycling	108	107	107	107
	16,146	16,199	13,345	13,770
INTER-CITY SERVICES				
Purchasing & Stores Service	4,776	836	836	842
Intra-Departmental Charges - PC & Network Support	56,018	51,118	47,292	49,319
Intra-Departmental Charges - Telephone	16,620	19,876	19,876	20,930
Intra-Departmental Charges - Facilities	30,144	38,393	38,393	36,283
Intra-Departmental Charges - Janitorial	21,048	23,572	23,572	24,723
Intra-Departmental Charges - Training Ctr	1,200	1,290	1,290	1,241
Intra-Departmental Charges - IT Operations - Application Dev	426,072	340,832	340,832	286,770
Intra-Departmental Charges - IT Operations - Network Support	43,744	48,321	47,873	57,533
Intra-Departmental Charges - IT Operations - IT Security		18,887	15,023	21,291
	599,622	543,125	534,987	498,932
ALL OTHER O&M				
Contractual Services		5,420	5,420	1,240
Banking Service	9,537	16,028	13,056	16,349
Professional Services	81	565	565	580
Advertising		565	565	576
Annual Audit	45,229	37,354	37,352	35,547
Contract Labor	14,843	7,000	7,000	
Repair Of Equipment	2,842	2,189	2,189	2,100
Printing & Photography	3,253	7,471	7,471	5,581
Postage & Mailing	23,654	26,407	26,407	26,936
Subscription & Membership	5,460	4,188	4,188	4,520
Telephone Communications	1,536	2,230	2,230	2,570
Travel	1,806	2,389	2,389	3,750
Training	3,574	4,644	4,644	7,465
All Other Sundry Charges	25	1,428	1,428	1,288
Software License & Maintenance	5,000	6,165	6,165	18,788
Office Supplies	7,300	15,872	15,872	16,485
Equipment - Noncapital	962	3,159	3,159	3,223
	125,102	143,074	140,100	146,998

GENERAL FUND
Finance - Central Accounting

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(94,380)	(115,436)	(115,436)	(126,202)
Cost Allocated - Purchasing	(74,844)	(73,751)	(73,751)	(80,629)
Cost Allocated - Solid Waste Management	(81,360)	(83,370)	(83,370)	(91,146)
Cost Allocated - Airport	(130,176)	(134,675)	(134,675)	(147,236)
Cost Allocated - Parking	(94,380)	(92,990)	(92,990)	(101,663)
Cost Allocated - Wastewater	(136,680)	(131,469)	(131,469)	(143,730)
Cost Allocated - Electric	(631,332)	(596,419)	(596,419)	(652,044)
Cost Allocated - Water	(149,700)	(144,295)	(144,295)	(157,752)
Cost Allocated - Stormwater Utility	(58,572)	(67,338)	(67,338)	(73,618)
Cost Allocated - Facilities Maintenance Fund	(84,612)	(89,784)	(89,784)	(98,157)
Cost Allocated - Information Technology	(117,156)	(125,056)	(125,056)	(136,719)
Cost Allocated - Building Inspection Fund	(120,408)	(118,643)	(118,643)	(129,708)
Cost Allocated - Mid-Town CRA		(25,280)	(25,280)	(27,638)
Cost Allocated - Downtown CRA		(3,174)	(3,174)	(3,471)
Cost Allocated - Dixieland CRA		(405)	(405)	(441)
	(1,773,600)	(1,802,085)	(1,802,085)	(1,970,154)
GRAND TOTAL	**1,242,079**	**1,579,365**	**1,464,861**	**1,593,949**

GENERAL FUND
Finance - Customer Billing

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	564,406	666,501	571,053	650,946
UTILITIES				
Water Service	255	267	258	263
Electric Service	4,969	4,972	3,921	4,058
Wastewater Service	287	293	292	307
Solid Waste Service	420	422	426	426
Solid Waste Service - Recycling	36	39	39	39
	5,967	5,993	4,936	5,093
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	20,020	18,666	17,522	17,972
Intra-Departmental Charges - Telephone	6,552	7,830	7,830	7,611
Intra-Departmental Charges - Facilities	11,412	14,534	14,534	13,735
Intra-Departmental Charges - Janitorial	7,968	8,923	8,923	9,359
Intra-Departmental Charges - Training Ctr	504	537	537	465
Intra-Departmental Charges - IT Operations - GIS	27,528	30,486	30,486	29,363
Intra-Departmental Charges - IT Operations - Application Dev	51,540	45,015	45,015	36,067
Intra-Departmental Charges - IT Operations - Network Support	13,123	15,212	13,721	16,438
Intra-Departmental Charges - IT Operations - IT Security		6,010	4,292	6,083
	139,079	148,049	143,696	137,935
ALL OTHER O&M				
Contract Labor	1,980			
Repair Of Equipment	993	1,550	1,550	1,300
Printing & Photography	1,021	1,200	1,200	1,850
Postage & Mailing	9,317	9,600	9,600	9,180
Travel	3,357	3,000	3,000	3,000
Training	3,505	2,700	2,700	2,700
Office Supplies	816	1,880	1,880	2,299
Equipment - Noncapital	277			
	21,266	19,930	19,930	20,329

GENERAL FUND
Finance - Customer Billing

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALLOCATIONS				
Cost Allocated - Solid Waste Management	(163,752)	(163,882)	(163,882)	(160,252)
Cost Allocated - Parking	(24,564)	(24,582)	(24,582)	(24,038)
Cost Allocated - Wastewater	(163,752)	(163,882)	(163,882)	(160,252)
Cost Allocated - Electric	(122,808)	(122,911)	(122,911)	(120,189)
Cost Allocated - Water	(163,752)	(163,882)	(163,882)	(160,252)
Cost Allocated - Stormwater Utility	(98,244)	(98,329)	(98,329)	(96,151)
Cost Allocated - Building Inspection Fund	(4,092)			
	(740,964)	(737,468)	(737,468)	(721,134)
GRAND TOTAL	**(10,246)**	**103,005**	**2,147**	**93,169**

GENERAL FUND
Finance - Treasurer

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	466,918	473,729	457,890	497,680
INSURANCES				
Insurance - Position Bond	342	706	685	727
	342	706	685	727
UTILITIES				
Water Service	20	19	19	19
Electric Service	361	360	284	294
Wastewater Service	24	22	21	22
Solid Waste Service	36	31	31	31
Solid Waste Service - Recycling		3	3	3
	441	435	358	369
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	5,557	4,786	5,089	5,327
Intra-Departmental Charges - Telephone	2,520	3,012	3,012	3,171
Intra-Departmental Charges - Facilities	660	840	840	794
Intra-Departmental Charges - Janitorial	276	303	303	318
Intra-Departmental Charges - Training Ctr	204	215	215	207
Intra-Departmental Charges - IT Operations - Application Dev	52,956	23,173	23,173	18,301
Intra-Departmental Charges - IT Operations - Network Support	3,652	4,026	4,026	4,931
Intra-Departmental Charges - IT Operations - IT Security		1,288	1,288	1,825
	66,257	38,479	38,782	35,716
ALL OTHER O&M				
Contractual Services	86,464	110,000	110,000	112,200
Banking Service				
Repair Of Equipment	147	677	677	691
Printing & Photography	315	416	416	425
Postage & Mailing	1,258	1,231	1,231	2,123
Subscription & Membership	419	521	521	532
Telephone Communications	360	416	416	425
Travel		570	570	570
Training	962	1,320	1,320	1,061
Software License & Maintenance		416	416	425
Fines & Penalties	670			
Office Supplies	451	2,860	2,860	2,348
	91,046	118,427	118,427	120,800

GENERAL FUND
Finance - Treasurer

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(18,972)	(18,780)	(18,780)	(19,734)
Cost Allocated - Purchasing	(1,584)	(493)	(493)	(518)
Cost Allocated - Solid Waste Management	(39,060)	(26,969)	(26,969)	(28,340)
Cost Allocated - Airport	(12,828)	(2,463)	(2,463)	(2,588)
Cost Allocated - Parking	(2,244)	(1,355)	(1,355)	(1,423)
Cost Allocated - Wastewater	(72,708)	(58,371)	(58,371)	(61,338)
Cost Allocated - Electric	(295,188)	(382,118)	(382,118)	(401,542)
Cost Allocated - Water	(76,344)	(58,802)	(58,802)	(61,791)
Cost Allocated - Stormwater Utility	(35,892)	(20,134)	(20,134)	(21,158)
Cost Allocated - Facilities Maintenance Fund	(3,432)	(862)	(862)	(906)
Cost Allocated - Information Technology	(12,828)	(4,926)	(4,926)	(5,176)
Cost Allocated - Building Inspection Fund	(22,080)	(3,817)	(3,817)	(4,012)
	(593,160)	(579,090)	(579,090)	(608,526)
GRAND TOTAL	**31,844**	**52,686**	**37,052**	**46,766**

GENERAL FUND
Finance - City Clerk

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	409,905	463,472	474,789	489,690
UTILITIES				
Water Service	410	366	330	337
Electric Service	14,559	14,609	11,391	11,790
Wastewater Service	560	485	436	458
Solid Waste Service	5,590	5,625	5,401	5,401
Solid Waste Service - Recycling	120	116	116	116
	21,239	21,201	17,674	18,102
INTER-CITY SERVICES				
Purchasing & Stores Service	432	1,672	1,672	842
Intra-Departmental Charges - PC & Network Support	14,925	14,938	13,100	13,610
Intra-Departmental Charges - Telephone	3,024	3,614	3,614	3,806
Intra-Departmental Charges - Facilities	51,264	65,299	65,299	61,709
Intra-Departmental Charges - Janitorial	56,424	63,195	63,195	66,280
Intra-Departmental Charges - Training Ctr	252	269	269	259
Intra-Departmental Charges - IT Operations - Application Dev	304,548	14,365	14,365	12,297
Intra-Departmental Charges - IT Operations - Network Support	11,056	12,378	12,079	14,794
Intra-Departmental Charges - IT Operations - IT Security		4,722	3,863	5,475
	441,925	180,452	177,456	179,072
ALL OTHER O&M				
Contractual Services	3,808			
Advertising	11,852	15,117	15,117	15,420
Contract Labor	4,732			
Repair Of Equipment	960	1,065	1,065	1,087
Postage & Mailing	81	438	438	447
Subscription & Membership	1,287	1,353	1,353	1,381
Telephone Communications	360	360	360	360
Travel	4,379	3,733	3,733	2,788
Training	800	2,591	2,591	2,643
All Other Sundry Charges		166	166	170
Software License & Maintenance	1,912	2,093	2,093	2,135
Office Supplies	1,461	2,193	2,193	2,237
Equipment - Noncapital	716	3,516	3,516	527
	32,348	32,625	32,625	29,195
CAPITAL OUTLAY				
Equipment - Capital		6,650	6,650	
		6,650	6,650	

GENERAL FUND
Finance - City Clerk

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Easy Vote Software	2,500	2,500	2,500	2,500
Boards & Committee Dinner	6,568	10,777	10,777	10,993
Election Expense	79	220,889	167,325	2,000
Document Shredding	594	1,073	1,073	1,094
Commission Minutes Record Compliance	3,726	8,274	8,274	
	13,467	243,513	189,949	16,587
ALLOCATIONS				
Cost Allocated - Purchasing	(29,460)	(22,081)	(22,081)	(22,678)
Cost Allocated - Solid Waste Management	(2,760)	(2,070)	(2,070)	(2,126)
Cost Allocated - Airport	(924)	(690)	(690)	(709)
Cost Allocated - Wastewater	(24,852)	(18,631)	(18,631)	(19,134)
Cost Allocated - Electric	(84,696)	(63,484)	(63,484)	(65,198)
Cost Allocated - Water	(26,700)	(20,011)	(20,011)	(20,552)
Cost Allocated - Stormwater Utility	(924)	(690)	(690)	(709)
Cost Allocated - Facilities Maintenance Fund	(9,204)	(6,900)	(6,900)	(7,087)
Cost Allocated - Information Technology	(924)	(690)	(690)	(709)
Cost Allocated - Building Inspection Fund	(924)	(690)	(690)	(709)
	(181,368)	(135,937)	(135,937)	(139,611)
GRAND TOTAL	**737,516**	**811,976**	**763,206**	**593,035**

GENERAL FUND
Fire

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	1,167,656	1,229,447	1,259,682	1,331,027
INSURANCE				
Uninsured Loss Reimbursement		250	250	
		250	250	
INTER-CITY SERVICES				
Purchasing & Stores Service	11,304	14,208	14,208	18,532
Intra-Departmental Charges - PC & Network Support	26,719	23,709	24,541	26,304
Intra-Departmental Charges - Telephone	13,092	14,455	14,455	13,954
Intra-Departmental Charges - Radios	73,116	74,724	74,724	77,724
Intra-Departmental Charges - Facilities	24,540	31,252	31,252	29,535
Intra-Departmental Charges - Janitorial	17,136	19,188	19,188	20,125
Intra-Departmental Charges - Training Ctr	9,096	9,780	9,780	11,584
Intra-Departmental Charges - IT Operations - GIS	5,856	8,681	8,681	8,260
Intra-Departmental Charges - IT Operations - Application Dev	184,884	228,539	228,539	182,009
Intra-Departmental Charges - IT Operations - Public Safety	62,916	71,272	71,272	82,599
Intra-Departmental Charges - IT Operations - Network Support	20,947	21,871	23,164	28,438
Intra-Departmental Charges - IT Operations - IT Security		7,727	7,726	10,950
	449,606	525,406	527,530	510,014
ALL OTHER O&M				
Contractual Services	967	822	822	839
Rentals		614	614	614
Printing & Photography		2,907	2,500	2,500
Postage & Mailing	1,009	166	166	170
Subscription & Membership	1,325	1,293	1,293	1,319
Telephone Communications	4,118	4,715	4,715	4,810
Travel	2,688	2,762	2,762	2,762
Laundry & Dry Cleaning	1,978	3,341	3,341	3,618
All Other Sundry Charges	30	765	765	781
Licenses & Permits		451	451	461
Office Supplies	1,877	3,146	3,146	3,000
Equipment - Noncapital	7,680	8,220	8,220	7,000
All Other Materials & Supplies	3,619	5,622	5,622	4,000
Uniforms	4,327	2,467	2,467	2,400
	29,618	37,291	36,884	34,274

GENERAL FUND
Fire

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
DEBT SERVICE				
Fire Station 3 Relocation		960,000	960,000	480,000
		960,000	960,000	480,000
SPECIAL PROJECTS				
Office Renovation		5,567	5,567	
Fire Prevention Week	3,520	3,500	3,500	3,570
Public Education	15,577	22,608	22,608	22,616
Gas Monitor	2,945			
Urban Search & Rescue Equipment Grant	11,970			
Fire Safety Education		10,000	10,000	
	34,012	41,675	41,675	26,186
TRANSFERS TO OTHER FUNDS				
Transfer To Public Impr Fund		1,000,000	1,000,000	
Transfer To Debt Service Fund		212,163	212,163	224,380
Transfer To Information Technology		11,792	11,792	
		1,223,955	1,223,955	224,380
SUB-TOTAL	1,680,892	4,018,024	4,049,976	2,605,881
		OPERATIONS		
PERSONAL SERVICES	18,468,226	22,434,973	20,143,949	23,224,374
UTILITIES				
Water Service	28,437	28,151	31,041	31,662
Electric Service	159,629	162,116	111,503	115,406
Wastewater Service	34,625	35,775	33,670	35,354
Solid Waste Service	19,091	19,099	19,224	19,224
Solid Waste Service - Recycling	1,020	1,020	1,020	1,020
	242,802	246,161	196,458	202,666
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	78,908	82,701	65,550	70,597
Intra-Departmental Charges - Telephone	41,796	47,582	47,582	46,935
Intra-Departmental Charges - Facilities	303,408	386,485	386,485	365,239
Intra-Departmental Charges - Janitorial	18,960	21,238	21,238	22,274
Intra-Departmental Charges - IT Operations - Network Support	57,575	64,417	63,909	78,902
Intra-Departmental Charges - IT Operations - IT Security		20,604	20,174	29,199
	500,647	623,027	604,938	613,146

GENERAL FUND
Fire

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Contractual Services	9,002	8,408	8,408	7,812
Printing & Photography	27	112	112	650
Subscription & Membership	700	766	766	782
Telephone Communications	19,009	22,241	22,241	22,686
Travel	4,913	4,631	4,631	4,617
Laundry & Dry Cleaning	7,082	10,651	10,651	13,570
Training	85			
All Other Sundry Charges	499	1,034	1,034	1,034
Software License & Maintenance	2,129	11,775	11,775	
Office Supplies	1,130	1,311	1,311	2,311
Equipment - Noncapital	23,452	19,000	19,000	11,027
All Other Materials & Supplies	16,203	13,260	13,260	13,260
Uniforms	72,436	116,310	116,310	105,784
Chemicals	9,270	10,275	10,275	10,481
Fire Fighting Accessories	227,551	189,590	189,590	186,803
	393,488	409,364	409,364	380,817
CAPITAL EQUIPMENT				
Equipment - Capital	44,110	32,522	32,522	11,296
	44,110	32,522	32,522	11,296
SPECIAL PROJECTS				
EMS Operations	17,082	17,274	17,274	17,620
Maintenance & Replacement of Fire Hose	5,813	8,000	8,000	8,160
Urban Search and Rescue Team (USAR)	8,791	18,982	18,982	19,318
ARFF Training	29,783	46,736	46,736	47,653
Replace AED & Accessories	1,306	1,341	1,389	1,389
Special Events - Reimbursable	74,461		74,317	
Mutual Aid - Kentucky	34,699			
Hurricane Idalia Recovery	17,598		(794)	
Hurricane Idalia Recovery-Suwannee County	32,103		(384)	
	221,636	92,333	165,520	94,140
TRANSFERS TO OTHER FUNDS				
Florida Taxable Pension Liability Reduction Note, Series 2020	199,583			
	199,583			
SUB-TOTAL	20,070,492	23,838,380	21,552,751	24,526,439

GENERAL FUND
Fire

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		TRAINING		
PERSONAL SERVICES	407,646	491,605	643,949	714,642
UTILITIES				
Water Service	21,365	22,335	22,238	22,683
Electric Service	18,045	18,419	15,154	15,684
Wastewater Service	34,559	35,824	35,327	37,093
Solid Waste Service	1,092	1,091	1,091	1,091
	75,061	77,669	73,810	76,551
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	9,742	9,832	9,721	9,623
Intra-Departmental Charges - Telephone	6,048	7,228	7,228	5,708
Intra-Departmental Charges - Facilities	65,484	83,409	83,409	78,824
Intra-Departmental Charges - Janitorial	14,904	16,688	16,688	17,502
Intra-Departmental Charges - IT Operations - Network Support	6,853	8,052	8,052	9,863
Intra-Departmental Charges - IT Operations - IT Security		2,576	2,575	3,650
	103,031	127,785	127,673	125,170
ALL OTHER O&M				
Contractual Services	2,511	1,198	1,198	1,732
Subscription & Membership	5,328	10,131	10,131	17,099
Telephone Communications	1,965	2,442	2,442	2,442
Travel		105	105	
Laundry & Dry Cleaning		391	391	603
Training	30,423	34,032	34,032	38,756
All Other Sundry Charges	169	133	133	136
Intra-Departmental Charges - WW Lift Station Maintenance	1,046			
Office Supplies	522	566	566	578
Equipment - Noncapital	2,181	3,796	3,796	9,084
All Other Materials & Supplies	4,334	1,100	1,100	1,122
Uniforms	444	667	667	681
Fire Fighting Accessories	10,828	1,800	1,800	
	59,751	56,361	56,361	72,233
CAPITAL EQUIPMENT				
Equipment - Capital		6,559	6,559	
		6,559	6,559	
SPECIAL PROJECTS				
Paramedics Training	81,251	82,449	98,204	102,037
City University	2,914	3,969	3,969	4,156
Fire Academy		2,666	2,666	2,666
	84,165	89,084	104,839	108,859
SUB-TOTAL	729,654	849,063	1,013,191	1,097,455

GENERAL FUND
Fire

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		FIRE SAFETY MANAGEMENT		
PERSONAL SERVICES	877,936	904,726	925,494	1,054,874
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	16,812	14,021	16,485	16,803
Intra-Departmental Charges - Telephone	504	602	602	634
Intra-Departmental Charges - Facilities	24,540	31,252	31,252	29,535
Intra-Departmental Charges - Janitorial	17,136	19,188	19,188	20,125
Intra-Departmental Charges - IT Operations - Network Support	10,945	12,078	12,079	14,794
Intra-Departmental Charges - IT Operations - IT Security		3,863	3,863	5,475
	69,937	81,004	83,469	87,366
ALL OTHER O&M				
Contractual Services	275	1,083	1,150	1,173
Printing & Photography	285	354	354	362
Subscription & Membership	2,628	1,773	1,773	1,809
Telephone Communications	6,545	7,310	7,310	7,457
Travel	1,646	1,590	1,590	1,881
Laundry & Dry Cleaning	805	2,841	2,841	4,224
Office Supplies	319	2,098	2,098	1,630
Equipment - Noncapital	2,882	1,782	1,782	1,818
All Other Materials & Supplies	109	3,498	3,498	2,242
Uniforms		1,950	1,950	6,000
	15,494	24,279	24,346	28,596
SPECIAL PROJECTS				
Fire Safety Management	526	564	564	576
	526	564	564	576
SUB-TOTAL	963,893	1,010,573	1,033,873	1,171,412

GENERAL FUND
Fire

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		MAINTENANCE		
PERSONAL SERVICES	331,693	337,401	347,551	373,436
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	4,611	4,614	4,614	4,979
Intra-Departmental Charges - IT Operations - Network Support	3,208	4,026	4,026	4,931
Intra-Departmental Charges - IT Operations - IT Security		1,288	1,288	1,825
	7,819	9,928	9,928	11,735
ALL OTHER O&M				
Contractual Services		3,543	3,543	3,614
Repair Of Equipment	83,465	78,450	78,450	89,676
Printing & Photography	27			
Laundry & Dry Cleaning	2,046	2,055	2,055	2,097
Repair Of Motor Equipment	156,158	169,492	169,492	176,000
Software License & Maintenance		2,199	2,199	1,047
Auto/Heavy Equipment Fuel	209,208	205,469	205,469	209,579
Office Supplies	441	287	287	293
Equipment - Noncapital	1,044	4,254	4,254	4,340
All Other Materials & Supplies	4,814	984	984	1,004
Uniforms	876	975	975	995
Tools & Implements	2,673	4,259	4,259	4,259
License Tags	1,170	555	555	555
	461,922	472,522	472,522	493,459
SUB-TOTAL	801,434	819,851	830,001	878,630
GRAND TOTAL	**24,246,365**	**30,535,891**	**28,479,792**	**30,279,817**

GENERAL FUND
Police

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	33,171,036	38,309,070	34,796,025	41,224,596
INSURANCE				
Uninsured Loss Reimbursement	500			
	500			
UTILITIES				
Water Service	11,210	10,802	9,386	9,574
Stormwater Service	1,296	1,298	1,298	1,363
Electric Service	249,719	254,194	196,348	203,220
Wastewater Service	10,548	10,705	10,666	11,199
Solid Waste Service	11,688	11,683	11,683	11,683
	284,461	288,682	229,381	237,039
INTER-CITY SERVICES				
Rental - Fleet Management	1,872,598	2,364,526	2,012,744	2,377,236
Gasoline - Fleet Management	946,815	1,029,622	974,650	1,134,026
Maintenance - Fleet Management	1,157,519	1,285,081	1,244,894	1,361,428
Purchasing & Stores Service	27,372	30,088	30,088	29,482
Intra-Departmental Charges - PC & Network Support	920,959	906,749	858,555	953,462
Intra-Departmental Charges - Telephone	126,888	149,974	149,974	154,123
Intra-Departmental Charges - Radios	383,856	404,958	404,958	422,195
Intra-Departmental Charges - Facilities	358,704	456,926	456,926	431,809
Intra-Departmental Charges - Janitorial	288,972	323,683	323,683	340,968
Intra-Departmental Charges - Training Ctr	18,636	20,042	20,042	20,373
Intra-Departmental Charges - IT Operations - GIS	59,112	66,411	66,411	46,972
Intra-Departmental Charges - IT Operations - Application Dev	456,360	501,928	501,928	384,664
Intra-Departmental Charges - IT Operations - Public Safety	1,162,116	1,354,161	1,354,161	1,569,376
Intra-Departmental Charges - IT Operations - Network Support	630,558	697,319	697,587	893,488
Intra-Departmental Charges - IT Operations - IT Security		225,785	224,206	332,143
	8,410,465	9,817,253	9,320,807	10,451,745
ALL OTHER O&M				
Contractual Services	209,942	232,669	173,900	177,894
Legal Fees	174,497	170,000	170,000	173,400
Professional Services	26,093	15,350	14,300	15,350
Advertising	235	500	500	500
Visa/Mastercard Bank Charges	417	500	500	500
Contract Labor	31,641	156,784	145,000	7,000
Rentals	188,419	230,083	221,733	247,330
Maintenance Of Facilities		400	200	400
Repair Of Equipment	28,656	48,015	44,825	35,265
Printing & Photography	26,957	18,000	18,000	18,000

GENERAL FUND
Police

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Postage & Mailing	9,735	10,545	10,545	10,545
Subscription & Membership	26,763	43,402	39,860	44,291
Telephone Communications	152,648	192,320	187,740	449,140
Travel				
Laundry & Dry Cleaning	104,924	128,000	110,000	128,000
Training		1,550	700	1,550
All Other Sundry Charges	10,987	14,000	14,000	11,500
Software License & Maintenance		50,000	48,500	50,000
Refund Of Prior Years Revenue	200			
Confidential Informants	20,000	35,000	35,000	35,000
Cloud Subscriptions	14,325	3,510	3,510	
Leases Expense Clearing	(2,444)			
Office Supplies	84,871	81,600	80,650	87,086
Equipment - Noncapital	128,835	122,841	121,700	242,670
All Other Materials & Supplies	47,665	68,690	65,740	62,692
Uniforms	164,640	166,300	166,000	172,700
License Tags	3,162	1,500	1,400	1,500
Use Tax Allocation		(540)	(40)	(40)
Food & Supplies for Animals	15,020	14,000	14,000	14,000
Training - Ammunition	22,943	22,000	22,000	24,200
	1,491,131	1,827,019	1,710,263	2,010,473
DEBT SERVICE				
Body Worn Camera System	1,984,213			
	1,984,213			
SPECIAL PROJECTS				
Florida Southern College - SRO	741,057	762,366	929,437	910,629
Polk County School Board - SRO	946,677			
Crime Watch	46,095	51,775	46,851	54,550
Special Overtime	98,837	99,000	99,000	99,000
Emergency Preparedness	2,178	3,500	2,800	2,200
Recruitment	49,020	69,000	60,946	46,605
Victim Assistance Program	25,000	25,000	25,000	25,000
Training Center	124,608	183,033	172,000	183,460
Police Educations	27,963	28,000	28,000	34,000
Canine Training - Donations	52,695	65,719	65,719	
Investigative Costs Reimbursement	186,472	164,465	164,465	160,000
Do the Right Thing - Donations		4,537	4,537	
School Resource Officers - Donations	764	5,952	5,952	
Polk Community College IPS Coordinator	131,209	135,378	134,035	141,749
Red Light Cameras	942,591	982,966	944,100	870,150
LPD Explorer Program - Donations	3,070	11,566	11,003	
COPS For Christmas - Donations	11,382	12,536	12,536	

GENERAL FUND
Police

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Lakeland Police Dept. - Donations	2,110	8,459	8,459	
SWAT Medic Program	3,959	6,000	5,962	6,000
AED Units for LPD Patrol Cars	19,489	25,511	25,511	22,000
Special Event Sponsorship	20,019	29,500	29,500	11,140
FOAG Victim Assistance (VOCA)	191,847	203,896	183,593	240,765
FDLE-Byrne Grant	24,760	25,259	25,000	
DOJ-Justice Assistance Grant	115,764	108,686		
Community Policing Innovation	379,499	448,561	431,698	443,442
New Beginnings - SRO	115,845	121,080	115,152	124,171
Ballistic Vest Replacements	70,561	80,857	80,857	78,000
Lakeland Christian - SRO	98,799	102,081	97,133	107,799
Accommodations for Programs and Services		10,000		10,000
Magnolia Montessori Academy - SRO	85,857	88,692	77,715	83,088
LPD New Technology and Equipment Replacement		134,468	134,468	39,000
Body Worn Camera System	18,264	1,158,013	1,071,978	1,075,330
Digital Evidence Management System		12,267	12,267	
Hurricane Ian Mission 04144	3,619			
Donations - LPD Trade Academy	2,759	2,374	2,374	
SRO - Parkway Christian Academy	9,759	98,000	93,468	100,892
State Assistance Fentanyl Eradication		125,000	125,000	
SAFE Grant Award # TM-18-0278		45,000	20,000	
DOJ-Justice Assistance Grant		25,320		
LPD New Technology and Equipment Replacement	13,675	15,000	15,000	16,000
Body Worn Camera System	10,553,439			
SAFE Grant Award # TM-18-0278		60,000	60,000	
	15,119,642	5,538,817	5,321,516	4,884,970
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	1,165,471	1,187,079	1,187,079	1,207,719
Transfer To Fleet Mgmt Reserve	18,164	55,408	55,408	
Transfer To Fleet Mgmt Reserve		700,805	700,805	325,000
Transfer To Information Technology		63,855	63,855	
	1,183,635	2,007,147	2,007,147	1,532,719
SUB-TOTAL	61,697,318	57,935,948	53,385,139	60,341,542

GENERAL FUND
Police

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		LAW ENFORCEMENT TRUST FUND		
ALL OTHER O&M				
All Other Administrative	48,960	144,815	136,525	
Equipment - Noncapital		80,387	78,876	
	48,960	225,202	215,401	
CAPITAL OUTLAY				
Equipment - Capital	7,611	176,522	176,522	
	7,611	176,522	176,522	
TRANSFERS TO OTHER FUNDS				
Transfer To Fleet Mgmt Reserve			85,000	
			85,000	
SUB-TOTAL	56,571	401,724	476,923	
		FEDERALLY FORFEITED PROPERTY		
ALL OTHER O&M				
Training	5,320			
All Other Administrative		1,014,315	1,012,591	
Computer Software		10,000		
Equipment - Noncapital	166,169	164,193	158,668	
	171,489	1,188,508	1,171,259	
CAPITAL OUTLAY				
Equipment - Capital		222,541	222,541	
		222,541	222,541	
TRANSFERS TO OTHER FUNDS				
Transfer To Fleet Mgmt Reserve	290,000			
	290,000			
SUB-TOTAL	461,489	1,411,049	1,393,800	
GRAND TOTAL	**62,215,378**	**59,748,721**	**55,255,862**	**60,341,542**

GENERAL FUND
Public Works - Director

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	812,275	776,234	833,523	835,338
UTILITIES				
Water Service	265	277	269	274
Electric Service	5,174	5,177	4,083	4,226
Wastewater Service	299	305	305	320
Solid Waste Service	444	440	443	443
Solid Waste Service - Recycling	36	41	41	41
	6,218	6,240	5,141	5,304
INTER-CITY SERVICES				
Purchasing & Stores Service	36,936	836	836	3,369
Intra-Departmental Charges - PC & Network Support	17,796	17,125	13,743	14,055
Intra-Departmental Charges - Telephone	4,536	5,421	5,421	5,708
Intra-Departmental Charges - Radios	3,540	4,821	4,821	4,974
Intra-Departmental Charges - Facilities	11,868	15,117	15,117	14,286
Intra-Departmental Charges - Janitorial	8,292	9,281	9,281	9,735
Intra-Departmental Charges - Training Ctr	456	484	484	414
Intra-Departmental Charges - IT Operations - GIS	16,368	20,375	20,375	18,937
Intra-Departmental Charges - IT Operations - Application Dev	42,468	40,293	40,293	51,650
Intra-Departmental Charges - IT Operations - Network Support	13,764	15,362	12,726	14,794
Intra-Departmental Charges - IT Operations - IT Security		6,439	4,006	5,475
	156,024	135,554	127,103	143,397
ALL OTHER O&M				
Contractual Services	9,915			
Repair Of Equipment	933	1,800	1,800	1,836
Printing & Photography	54	150	150	153
Postage & Mailing	102	450	450	459
Subscription & Membership	679	3,400	3,400	3,468
Telephone Communications	4,178	4,400	4,400	4,488
Travel	4,732	7,500	7,500	7,650
Training	3,826	7,500	7,500	7,650
All Other Sundry Charges	967	1,900	1,900	1,938
Software License & Maintenance		1,250	1,250	1,275
Office Supplies	3,004	3,600	4,350	4,437
Equipment - Noncapital	1,932	5,250	4,500	4,590
Uniforms	209	400	400	408
	30,531	37,600	37,600	38,352

GENERAL FUND
Public Works - Director

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Limited English Proficiency	600	600	600	600
Office Remodel		10,500	10,500	10,500
	600	11,100	11,100	11,100
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(108,396)	(96,354)	(96,354)	(102,137)
Cost Allocated - Purchasing	(6,852)	(7,140)	(7,140)	(7,408)
Cost Allocated - Solid Waste Management	(158,676)	(140,536)	(140,536)	(149,050)
Cost Allocated - Airport	(6,852)	(7,140)	(7,140)	(7,408)
Cost Allocated - Parking	(24,264)	(22,434)	(22,434)	(23,647)
Cost Allocated - Wastewater	(6,852)	(7,140)	(7,140)	(7,408)
Cost Allocated - Electric	(6,852)	(7,140)	(7,140)	(7,408)
Cost Allocated - Water	(6,852)	(7,140)	(7,140)	(7,408)
Cost Allocated - Stormwater Utility	(63,912)	(57,270)	(57,270)	(60,637)
Cost Allocated - Facilities Maintenance Fund	(63,912)	(57,270)	(57,270)	(60,637)
Cost Allocated - Information Technology	(6,852)	(7,140)	(7,140)	(7,408)
Cost Allocated - Building Inspection Fund	(6,852)	(7,140)	(7,140)	(7,408)
	(467,124)	(423,844)	(423,844)	(447,964)
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
GRAND TOTAL	**538,524**	**1,542,884**	**1,590,623**	**1,585,527**

GENERAL FUND
Public Works - Traffic

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	976,327	1,486,091	1,104,222	1,488,583
UTILITIES				
Water Service	1,427	1,193	1,269	1,294
Electric Service	19,920	20,162	14,892	15,413
Wastewater Service	768	450	471	495
Solid Waste Service	1,632	1,637	1,821	1,821
Solid Waste Service - Recycling	108	102	102	102
	23,855	23,544	18,555	19,125
INTER-CITY SERVICES				
Rental - Fleet Management	68,841	85,372	76,772	60,348
Gasoline - Fleet Management	28,910	30,563	33,065	31,676
Maintenance - Fleet Management	67,070	56,759	52,937	52,615
Purchasing & Stores Service	24,336	19,222	19,222	36,221
Intra-Departmental Charges - PC & Network Support	38,805	37,907	34,621	36,367
Intra-Departmental Charges - Telephone	7,044	8,432	8,432	8,880
Intra-Departmental Charges - Radios	8,256	8,437	8,437	8,705
Intra-Departmental Charges - Facilities	33,012	42,046	42,046	39,734
Intra-Departmental Charges - Janitorial	20,448	22,902	22,902	24,020
Intra-Departmental Charges - Training Ctr	948	1,021	1,021	1,086
Intra-Departmental Charges - IT Operations - GIS	14,736	18,438	18,438	29,808
Intra-Departmental Charges - IT Operations - Application Dev	89,940	38,567	38,567	51,396
Intra-Departmental Charges - IT Operations - Network Support	28,215	31,663	31,216	38,876
Intra-Departmental Charges - IT Operations - IT Security		10,302	10,159	14,600
	430,561	411,631	397,835	434,332
ALL OTHER O&M				
Contractual Services	16,383	63,617	63,617	30,000
Rentals		(510)	7,500	7,500
Repair Of Equipment	6,717	14,000	8,000	8,000
Printing & Photography		100	100	100
Postage & Mailing	145	750	750	200
Subscription & Membership	2,266	5,491	5,491	2,550
Telephone Communications	7,086	7,386	5,720	5,834
Travel	1,823	2,000	2,000	929
Training	4,353	7,500	7,500	4,000
All Other Sundry Charges		50	50	50
Software License & Maintenance		770	770	
Refund Of Prior Years Revenue	275			
Auto/Heavy Equipment Fuel	444	300	300	300
Office Supplies	1,559	2,934	2,934	3,000
Equipment - Noncapital	1,080	3,000	3,000	3,000
All Other Materials & Supplies	129,076	176,292	164,253	32,010

GENERAL FUND
Public Works - Traffic

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Uniforms	7,700	7,258	7,233	9,120
Tools & Implements	2,705	1,291	1,291	2,346
Use Tax Allocation	(116)			
	181,496	292,229	280,509	108,939
CAPITAL OUTLAY				
Equipment - Capital		49,000	48,079	
		49,000	48,079	
SPECIAL PROJECTS				
ITS Maintenance	64,679	259,759	259,759	164,177
Sign Fabrication	60,791	88,292	85,822	77,000
Special Event Sponsorship	23,101	29,400	29,400	
Wayfinding Signs	17,989			
Traffic Signal Maintenance				35,000
Traffic Signal Repair				35,000
	166,560	377,451	374,981	311,177
GRAND TOTAL	**1,778,799**	**2,639,946**	**2,224,181**	**2,362,156**

GENERAL FUND
Public Works - Engineering

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,263,329	1,540,977	1,255,261	1,788,725
UTILITIES				
Water Service	462	480	465	474
Electric Service	8,949	8,955	7,062	7,309
Wastewater Service	516	528	527	553
Solid Waste Service	756	761	767	767
Solid Waste Service - Recycling	72	71	71	71
	10,755	10,795	8,892	9,174
INTER-CITY SERVICES				
Rental - Fleet Management	30,344	51,308	31,419	26,876
Gasoline - Fleet Management	8,912	7,961	8,755	8,121
Maintenance - Fleet Management	21,760	12,603	11,475	12,784
Purchasing & Stores Service	10,860	3,343	3,343	10,951
Intra-Departmental Charges - PC & Network Support	24,287	22,726	22,877	24,131
Intra-Departmental Charges - Telephone	5,544	6,625	6,625	6,977
Intra-Departmental Charges - Radios	4,128	4,218	4,218	4,353
Intra-Departmental Charges - Facilities	20,532	26,152	26,152	24,715
Intra-Departmental Charges - Janitorial	14,340	16,057	16,057	16,841
Intra-Departmental Charges - Training Ctr	852	914	914	931
Intra-Departmental Charges - IT Operations - GIS	40,716	48,931	48,931	58,057
Intra-Departmental Charges - IT Operations - Application Dev	57,888	51,443	51,443	38,180
Intra-Departmental Charges - IT Operations - Network Support	17,500	18,789	21,250	26,301
Intra-Departmental Charges - IT Operations - IT Security		6,010	6,796	9,733
	257,663	277,080	260,255	268,951
ALL OTHER O&M				
Contractual Services	2,100			
Contract Labor	42,071	40,975	40,975	
Repair Of Equipment	1,208	1,500	1,500	1,530
Printing & Photography	81	775	100	
Postage & Mailing	233	75	250	250
Subscription & Membership	1,024	3,000	3,000	2,885
Telephone Communications	7,771	8,000	8,000	8,160
Travel	1,994	3,500	3,500	6,750
Training	4,293	8,000	8,000	5,450
All Other Sundry Charges	1,731	750	750	750
Software License & Maintenance	8,608	11,500	11,500	11,500
Office Supplies	4,541	4,850	4,850	4,500
Equipment - Noncapital	1,817	7,250	7,250	3,315
All Other Materials & Supplies	49	761	761	
Uniforms	4,193	5,000	5,000	5,000
Tools & Implements	2,327	1,889	1,889	3,315

GENERAL FUND
Public Works - Engineering

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Use Tax Allocation			(5)	
	84,041	97,825	97,320	53,405
CAPITAL OUTLAY				
Equipment - Capital			4,500	4,500
			4,500	4,500
SPECIAL PROJECTS				
Office Renovation	6,557			
Other Projects - City Departments	(279)			
FDOT-Tenoroc Trail - Segment 1	2,559	50,929	50,929	
	8,837	50,929	50,929	
ALLOCATIONS				
Cost Allocated - Stormwater Utility	(39,636)	(42,050)	(42,050)	(44,250)
Cost Allocated - Building Inspection Fund	(17,472)	(19,305)	(19,305)	(20,213)
	(57,108)	(61,355)	(61,355)	(64,463)
GRAND TOTAL	**1,567,517**	**1,916,251**	**1,615,802**	**2,060,292**

GENERAL FUND
Public Works - Construction & Maintenance

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,270,020	2,567,785	1,313,336	2,383,906
UTILITIES				
Water Service	20,838	19,207	27,618	28,170
Electric Service	36,511	36,635	29,135	30,155
Wastewater Service	21,201	20,117	28,833	30,275
Solid Waste Service	55,833	63,351	27,628	27,628
Solid Waste Service - Recycling	108	102	102	102
	134,491	139,412	113,316	116,330
INTER-CITY SERVICES				
Rental - Fleet Management	184,216	429,990	225,334	642,217
Gasoline - Fleet Management	102,638	59,741	117,946	142,272
Maintenance - Fleet Management	152,671	334,036	134,507	426,718
Purchasing & Stores Service	36,072	199,747	199,747	92,659
Intra-Departmental Charges - PC & Network Support	34,749	31,763	32,059	33,212
Intra-Departmental Charges - Telephone	9,060	9,035	9,035	10,148
Intra-Departmental Charges - Radios	27,708	28,323	28,323	29,224
Intra-Departmental Charges - Facilities	158,844	202,336	202,336	191,213
Intra-Departmental Charges - Janitorial	27,900	31,255	31,255	32,781
Intra-Departmental Charges - Training Ctr	3,600	3,869	3,869	3,000
Intra-Departmental Charges - IT Operations - GIS	58,752	67,924	67,924	53,634
Intra-Departmental Charges - IT Operations - Application Dev	85,968	92,068	92,068	87,905
Intra-Departmental Charges - IT Operations - Network Support	26,038	28,432	29,551	36,657
Intra-Departmental Charges - IT Operations - IT Security		9,444	9,801	13,991
	908,216	1,527,963	1,183,755	1,795,631
ALL OTHER O&M				
Contractual Services	28,990	10,799	10,799	11,000
Contract Labor	10,527	141	141	
Leases	29,116	296,431	222,736	360,204
Rentals	11,470	3,522	3,522	3,593
Repair Of Equipment	11,971	70,785	61,785	64,034
Printing & Photography	349	200	200	200
Postage & Mailing		100	100	100
Subscription & Membership	1,206	1,580	1,580	1,602
Telephone Communications	9,757	13,128	13,128	13,391
Travel	3,606	6,589	6,589	6,721
Training	7,693	16,504	16,504	18,265
All Other Sundry Charges	13	462	462	700
Software License & Maintenance		100	100	
Office Supplies	9,417	13,100	13,100	10,000

GENERAL FUND
Public Works - Construction & Maintenance

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Equipment - Noncapital	3,576	21,898	21,898	20,000
All Other Materials & Supplies	21,516	44,700	44,700	28,200
Uniforms	23,017	45,262	45,262	37,600
Construction Material	(126,534)	(1,604)	32,507	42,800
Chemicals	5,632	8,500	8,500	
Tools & Implements	18,828	21,850	21,850	16,850
Personal Safety Equipment	31,243	15,800	15,800	16,120
Parts For Equipment	12,069	20,100	20,100	23,562
Use Tax Allocation			(123)	
Recoveries-From Outside City	(81,397)			
Recoveries-Intra Department Charges		(178,446)	(275,000)	(300,000)
	32,065	431,501	286,240	374,942
DEBT SERVICE				
Interest Expense - Leasing2	12,147			
Principal Payment - Leasing2	170,726			
	182,873			
CAPITAL OUTLAY				
Equipment - Capital	5,528	6,000	6,000	8,000
Capital Lease Purchases			1,073,825	
	5,528	6,000	1,079,825	8,000
SPECIAL PROJECTS				
Other Projects - City Departments	(32,425)			
Cleaning & Painting Downtown Streetscape	10,299	67,227	67,227	25,500
	(22,126)	67,227	67,227	25,500
GRAND TOTAL	**2,511,067**	**4,739,888**	**4,043,699**	**4,704,309**

GENERAL FUND
Parks, Recreation & Cultural Arts - Director

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	434,570	531,759	513,303	702,508
UTILITIES				
Water Service	151	157	152	155
Electric Service	2,929	2,929	2,310	2,391
Wastewater Service	168	172	172	181
Solid Waste Service	252	249	251	251
Solid Waste Service - Recycling	24	23	23	23
	3,524	3,530	2,908	3,001
INTER-CITY SERVICES				
Purchasing & Stores Service	432	9,193	9,193	26,113
Intra-Departmental Charges - PC & Network Support	9,223	8,374	8,110	7,950
Intra-Departmental Charges - Telephone	4,032	4,216	4,216	4,440
Intra-Departmental Charges - Radios	43,044	51,825	51,825	49,121
Intra-Departmental Charges - Facilities	6,720	8,559	8,559	8,089
Intra-Departmental Charges - Janitorial	4,692	5,255	5,255	5,512
Intra-Departmental Charges - Training Ctr	156	161	161	207
Intra-Departmental Charges - IT Operations - Application Dev	37,272	30,071	30,071	25,736
Intra-Departmental Charges - IT Operations - Network Support	10,131	10,688	10,688	13,561
Intra-Departmental Charges - IT Operations - IT Security		4,293	4,292	6,083
	115,702	132,635	132,370	146,812
ALL OTHER O&M				
Contractual Services	2,350	2,350	2,350	
Rentals	151	500	500	500
Repair Of Equipment	933	934	934	
Printing & Photography	1,397	1,600	1,600	1,600
Postage & Mailing	79	300	300	300
Subscription & Membership	2,071	2,500	2,500	2,550
Telephone Communications	3,272	4,600	4,600	4,692
Travel	2,866	4,000	4,000	4,080
Training	2,640	4,000	4,000	4,080
Office Supplies	1,602	1,624	1,624	1,657
Equipment - Noncapital	2,045	2,500	2,500	2,550
	19,406	24,908	24,908	22,009
CAPITAL OUTLAY				
Equipment - Capital		2,000	2,000	2,000
		2,000	2,000	2,000

GENERAL FUND
Parks, Recreation & Cultural Arts - Director

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Sculpture Competition	26,634	25,000	25,000	28,392
Volunteers in Public Service	991	1,000	1,000	500
Downtown Wayfinding	4,075	14,175	14,175	8,000
Downtown Street Furniture	3,147	9,093	9,093	10,000
Sculpture Damage Repairs	7,500	7,500	7,500	
	42,347	56,768	56,768	46,892
GRAND TOTAL	**615,549**	**751,600**	**732,257**	**923,222**

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	6,973,361	8,389,578	7,349,468	9,636,073
UTILITIES				
Water Service	616,799	621,213	681,113	694,735
Stormwater Service	3,864	3,862	4,014	4,215
Electric Service	301,695	320,960	266,720	276,056
Wastewater Service	84,458	80,522	92,288	96,902
Solid Waste Service	143,850	142,632	161,429	161,429
Solid Waste Service - Recycling	24	23	23	23
	1,150,690	1,169,212	1,205,587	1,233,360
INTER-CITY SERVICES				
Rental - Fleet Management	563,176	669,792	611,730	974,337
Gasoline - Fleet Management	204,943	237,533	224,392	242,687
Maintenance - Fleet Management	366,236	329,079	463,783	334,703
Fleet Mgmt Project Charges			(1,959)	(1,800)
Purchasing & Stores Service	31,728	40,952	40,952	42,118
Intra-Departmental Charges - PC & Network Support	52,120	49,432	45,268	47,676
Intra-Departmental Charges - Telephone	15,108	16,865	16,865	16,491
Intra-Departmental Charges - Radios	588	603	603	622
Intra-Departmental Charges - Facilities	1,163,388	1,481,930	1,481,930	1,400,472
Intra-Departmental Charges - Janitorial	18,240	20,426	20,426	21,423
Intra-Departmental Charges - Training Ctr	6,144	6,610	6,610	6,413
Intra-Departmental Charges - IT Operations - GIS	21,732	20,375	20,375	15,267
Intra-Departmental Charges - IT Operations - Application Dev	230,928	263,957	263,957	163,125
Intra-Departmental Charges - IT Operations - Network Support	40,617	44,687	43,743	53,095
Intra-Departmental Charges - IT Operations - IT Security		15,024	14,308	20,075
	2,714,948	3,197,265	3,252,983	3,336,704

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Contractual Services	214,456	222,835	222,835	221,000
Visa/Mastercard Bank Charges			15,000	12,000
Rentals		578	578	10,750
Maintenance Of Facilities	29,079	34,011	33,327	34,773
Repair Of Equipment	48,234	48,028	48,028	55,735
Printing & Photography	723	1,154	1,154	1,178
Postage & Mailing		85	85	87
Subscription & Membership	515	1,151	1,151	1,170
Telephone Communications	18,477	14,537	14,537	14,828
Travel	1,719	1,645	1,645	1,678
Training	7,647	4,804	4,804	4,901
All Other Sundry Charges	12,836	8,173	8,173	11,388
Ad Valorem Taxes		700	700	714
Refund Of Prior Years Revenue	483			
Auto/Heavy Equipment Fuel	404	2,190	2,190	2,418
Office Supplies	5,686	6,541	6,541	7,140
Equipment - Noncapital	8,816	16,544	16,544	7,334
All Other Materials & Supplies	55,452	56,029	55,545	29,616
Uniforms	42,128	51,588	51,588	52,620
Cleaning & Janitor Supply	46,500	60,336	60,336	63,797
Construction Material	6,652	6,473	6,473	5,649
Chemicals	93,187	99,746	99,746	107,151
Paints & Paint Supplies				2,500
Tools & Implements	13,255	15,053	15,053	14,681
Electrical Hardware & Plumbing Supplies	14,777	18,146	18,146	22,520
Agricultural & Horticultural Supplies	168,464	216,034	214,203	220,215
Recreational Supplies	21,655	21,565	21,565	22,912
Use Tax Allocation	(22)			
Food & Supplies for Animals	11,833	12,323	12,323	12,570
Irrigation Supplies	39,922	27,376	27,376	26,800
Recoveries-From Outside City	(305)			
	862,573	947,645	959,646	968,125
CAPITAL EQUIPMENT				
Equipment - Capital	20,141	42,409	42,409	32,640
	20,141	42,409	42,409	32,640

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Tigers Spring Training	106,123	107,550	107,550	124,600
Special Overtime	175,052	297,000	297,855	302,000
Replace Parks Equipment	65,558	60,054	60,000	63,000
Holiday Decorations	2,554	3,000	3,000	4,000
Tree And Palm Program	19,001	20,000	20,000	20,000
Landscape Renovations	24,936	27,940	27,000	29,000
Irrigation Modernization	8,022	20,000	20,000	22,000
Resigning Of Parks	3,646	5,000	5,000	7,000
Replace Swan Pens	1,750	2,000	2,000	2,000
Spring Training Preparation	94,454	100,450	100,450	105,000
Master Key System - Tigertown, Peterson & Lake Parker Park				800
Landscape Renovations - FDOT	25,920	27,343	27,343	28,000
Hollis Garden	26,538	27,880	27,880	30,000
Sportsfield Lighting	27,656	80,241	80,241	70,000
Tree Trust Fund	30,140	178,261	178,261	
Parking Lot C Landscape	1,129			
City Swans-Medical & Veterinary Services	16,245	23,470	23,470	24,000
	628,724	980,189	980,050	831,400
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(12,924)	(13,144)	(13,144)	(14,811)
Cost Allocated - Purchasing	(38,772)	(39,432)	(39,432)	(44,433)
Cost Allocated - Solid Waste Management	(38,772)	(39,432)	(39,432)	(44,433)
Cost Allocated - Airport	(10,344)	(10,515)	(10,515)	(11,849)
Cost Allocated - Parking	(74,964)	(76,236)	(76,236)	(85,903)
Cost Allocated - Wastewater	(38,772)	(39,432)	(39,432)	(44,433)
Cost Allocated - Electric	(347,688)	(353,577)	(353,577)	(398,412)
Cost Allocated - Water	(74,964)	(76,236)	(76,236)	(85,903)
Cost Allocated - Building Inspection Fund	(74,964)	(76,236)	(76,236)	(85,903)
	(712,164)	(724,240)	(724,240)	(816,080)
SUB-TOTAL	11,638,273	14,002,058	13,065,903	15,222,222

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		Detroit Minor League		
ALL OTHER O&M				
Ad Valorem Taxes		635	635	648
		635	635	648
SPECIAL PROJECTS				
Extended Spring Training	22,638	13,500	13,500	13,570
Gulf Coast League	19,693	4,050	4,050	4,071
Fall Instructional	1,146	54,000	54,000	61,880
Lakeland Flying Tigers	19,016	5,940	5,940	16,571
Tryouts & Evaluations / Other		338	1,950	2,025
	62,493	77,828	79,440	98,117
SUB-TOTAL	62,493	78,463	80,075	98,765
		Detroit Major League		
SPECIAL PROJECTS				
Spring Training	91,956	116,100	119,640	70,702
Fantasy Camp	4,231	3,375	3,375	3,393
Tryouts & Evaluations / Other			2,083	
	96,187	119,475	125,098	74,095
SUB-TOTAL	96,187	119,475	125,098	74,095
GRAND TOTAL	**11,796,953**	**14,199,996**	**13,271,076**	**15,395,082**

GENERAL FUND
Parks, Recreation & Cultural Arts - Recreation

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	3,614,422	4,076,135	3,658,307	4,691,293
UTILITIES				
Water Service	52,328	51,933	58,084	59,245
Electric Service	320,702	323,030	249,477	258,209
Wastewater Service	54,175	55,834	55,078	57,834
Solid Waste Service	37,301	41,805	36,595	36,595
Solid Waste Service - Recycling	297	329	23	23
	464,803	472,931	399,257	411,906
INTER-CITY SERVICES				
Rental - Fleet Management	27,040	36,690	27,204	74,750
Gasoline - Fleet Management	7,760	11,454	8,584	11,683
Maintenance - Fleet Management	18,037	18,786	75,498	19,084
Purchasing & Stores Service	10,416	9,196	9,196	7,578
Intra-Departmental Charges - PC & Network Support	111,401	113,488	88,040	93,423
Intra-Departmental Charges - Telephone	22,176	28,911	28,911	27,909
Intra-Departmental Charges - Facilities	637,668	812,267	812,267	767,618
Intra-Departmental Charges - Janitorial	9,480	10,616	10,616	11,135
Intra-Departmental Charges - Training Ctr	2,352	2,526	2,526	2,534
Intra-Departmental Charges - IT Operations - Application Dev	280,632	165,807	165,807	126,537
Intra-Departmental Charges - IT Operations - Network Support	93,424	110,246	85,828	105,039
Intra-Departmental Charges - IT Operations - IT Security		36,487	28,615	40,150
	1,220,386	1,356,474	1,343,092	1,287,440
ALL OTHER O&M				
Contractual Services	97,221	122,499	122,499	123,465
Visa/Mastercard Bank Charges	39,979	42,200	42,200	43,044
Maintenance Of Facilities	12,870	26,879	26,085	18,085
Repair Of Equipment	69,665	74,815	74,815	66,170
Subscription & Membership	892	3,223	3,123	2,873
Telephone Communications	7,197	14,210	14,210	12,410
Travel	2,242	11,913	11,913	5,000
Training	13,561	22,237	22,237	14,505
Ad Valorem Taxes	(35)			
Software License & Maintenance		500	500	
Licenses & Permits	718	748	748	760
Refund Of Prior Years Revenue	35			
Leases Expense Clearing	(1,000)			
Office Supplies	18,551	16,960	16,960	16,760
Equipment - Noncapital	23,969	21,825	21,825	26,945
Uniforms	16,676	20,484	20,484	22,184

GENERAL FUND
Parks, Recreation & Cultural Arts - Recreation

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Cleaning & Janitor Supply	76,063	78,640	78,640	76,320
Chemicals	90,886	123,388	123,388	117,900
Tools & Implements	3,252	3,395	3,395	3,212
Electrical Hardware & Plumbing Supplies	1,272	1,400	1,400	1,300
Recreational Supplies	7,407	12,360	11,560	7,410
Recoveries-Intra Department Charges	(9,996)	(10,275)	(10,275)	(10,583)
	471,425	587,401	585,707	547,760
FUEL				
Fuel-Pool Operations	17,057	19,700	19,700	19,000
	17,057	19,700	19,700	19,000
DEBT SERVICE				
Special Event Sponsorship	76,999			
	76,999			
CAPITAL OUTLAY				
Equipment - Capital		21,590	21,589	22,500
Subscription	150,001			
	150,001	21,590	21,589	22,500
SPECIAL PROJECTS				
Resurface Tennis Courts	76,974	32,000	32,000	32,000
Christmas Parade	11,071	14,900	10,735	12,450
Special Events Program	63,087	73,683	73,555	74,500
Program Activity Costs	275,524	363,683	362,543	364,983
Tournament Costs	19,837	20,800	20,800	20,800
Martin Luther King Parade	12,378	9,500	9,472	9,500
Weight Room Equipment Replacement	4,344	87,499	62,500	25,000
Expanded Cultural Opportunities	2,519	16,035	16,035	16,035
Special Event Sponsorship	69,531	373,551	373,551	280,000
Holly Jolly Jinglebell Jog	31,632	78,684	16,186	71,000
Department of Health Child Care Food Program	6,044	11,500	11,500	11,500
MLK Festivities		1,600	1,145	1,600
E-Sports at Coleman Bush		90,820	90,820	15,000
	572,941	1,174,255	1,080,842	934,368
GRAND TOTAL	**6,588,034**	**7,708,486**	**7,108,494**	**7,914,267**

GENERAL FUND
Parks, Recreation & Cultural Arts - Main Library

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**MAIN LIBRARY**		
PERSONAL SERVICES	1,500,514	1,829,870	1,685,815	2,033,706
UTILITIES				
Water Service	4,894	4,944	5,349	5,456
Electric Service	49,088	49,319	36,303	37,574
Wastewater Service	2,892	2,847	3,340	3,507
Solid Waste Service	4,296	4,299	4,299	4,299
	61,170	61,409	49,291	50,836
INTER-CITY SERVICES				
Rental - Fleet Management	2,674	3,493	2,820	6,591
Gasoline - Fleet Management	327	148	295	151
Maintenance - Fleet Management	842	946	432	956
Purchasing & Stores Service	40,848	56,832	56,832	59,807
Intra-Departmental Charges - PC & Network Support	46,755	44,737	43,484	47,011
Intra-Departmental Charges - Telephone	15,612	19,274	19,274	22,199
Intra-Departmental Charges - Facilities	145,560	185,419	185,419	175,227
Intra-Departmental Charges - Training Ctr	1,596	1,720	1,720	1,655
Intra-Departmental Charges - IT Operations - Application Dev	78,432	85,664	85,664	66,119
Intra-Departmental Charges - IT Operations - Network Support	33,350	37,877	38,226	47,670
Intra-Departmental Charges - IT Operations - IT Security		12,878	12,162	17,641
	365,996	448,988	446,328	445,027
ALL OTHER O&M				
Contractual Services	27,715	28,500	28,500	29,275
Visa/Mastercard Bank Charges	2,148	2,000	2,000	2,040
Repair Of Equipment		200	200	200
Postage & Mailing	14,500	25,000	20,000	15,000
Subscription & Membership	242	300	300	250
Telephone Communications	720	750	750	750
All Other Sundry Charges	2,251	3,000	3,000	3,000
Binding & Processing	1,003	1,250	1,250	1,250
Leases Expense Clearing	(1,224)			
Office Supplies	11,805	12,500	12,500	12,750
Equipment - Noncapital	1,923	2,000	2,000	2,000
Cleaning & Janitor Supply	7,760	8,250	8,250	8,400
Library Materials	138,756	155,394	155,394	97,234
	207,599	239,144	234,144	172,149

GENERAL FUND
Parks, Recreation & Cultural Arts - Main Library

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Library Foundation - Reference Section		4,569	4,569	
Library Foundation - Special Collections Section	1,334	1,704	1,704	
Library Foundation - Fine Arts Collections Section		6,406	6,406	
Serena Bailey Foundation - Reference Section	10,771	632	632	
Serena Bailey Foundation - Special Collections Section	10,358	536	536	
Serena Bailey Foundation - Fine Arts Collections Section	7,500	113,819	113,819	
Louise K Padar Bequest		65,658	65,658	
	29,963	193,324	193,324	
SUB-TOTAL	2,165,242	2,772,735	2,608,902	2,701,718

E- LIBRARY

PERSONAL SERVICES	106,110			
UTILITIES				
Water Service	113			
Electric Service	3,041			
Wastewater Service	457			
Solid Waste Service	161			
	3,772			
INTER-CITY SERVICES				
Intra-Departmental Charges - Facilities	13,167			
	13,167			
ALL OTHER O&M				
Contractual Services	2,246			
Leases	40,598			
All Other Sundry Charges	50			
Leases Expense Clearing	(36,954)			
Office Supplies	333			
Cleaning & Janitor Supply	45			
	6,318			
DEBT SERVICE				
Interest Expense - Leased Buildings	27			
Principal Payment - Leased Buildings	36,918			
	36,945			
SUB-TOTAL	166,312			

GENERAL FUND
Parks, Recreation & Cultural Arts - Main Library

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
	COUNTY-WIDE LIBRARY COOPERATIVE			
PERSONAL SERVICES	358,886	462,945	434,708	493,720
UTILITIES				
Water Service	87			23
Electric Service	3,261			1,077
Wastewater Service	342			116
Solid Waste Service	115			49
	3,805			1,265
INTER-CITY SERVICES				
Intra-Departmental Charges - Facilities	4,389			
	4,389			
ALL OTHER O&M				
Contractual Services	49,380	364,820	364,820	46,000
Leases	33,210			
Repair Of Equipment	146	250	250	250
Postage & Mailing				5,000
Subscription & Membership	1,435	2,000	2,000	1,800
Travel	7,799	5,197	5,197	5,000
Training	1,808	2,411	2,411	2,000
All Other Sundry Charges	4,524	6,000	6,000	5,000
Software License & Maintenance		1,500	1,500	1,500
Binding & Processing		2,000	2,000	1,500
Office Supplies	16,002	17,000	17,000	17,000
Equipment - Noncapital	6,648	15,100	15,100	8,000
Uniforms	1,727	2,500	2,500	2,500
Cleaning & Janitor Supply	3,729	8,500	8,500	8,500
Library Materials	426,342	501,695	501,695	415,000
	552,750	928,973	928,973	519,050
CAPITAL EQUIPMENT				
Equipment - Capital	9,000	10,000	10,000	10,000
	9,000	10,000	10,000	10,000
SUB-TOTAL	928,830	1,401,918	1,373,681	1,024,035
GRAND TOTAL	**3,260,384**	**4,174,653**	**3,982,583**	**3,725,753**

GENERAL FUND
Parks, Recreation & Cultural Arts - Branch
Library

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	439,022	502,300	496,271	592,073
UTILITIES				
Water Service	1,380	1,426	1,462	1,491
Electric Service	45,620	46,195	34,503	35,711
Wastewater Service	1,731	1,775	1,816	1,907
Solid Waste Service	1,608	1,604	1,604	1,604
	50,339	51,000	39,385	40,713
INTER-CITY SERVICES				
Rental - Fleet Management	2,202	2,821	2,280	2,087
Gasoline - Fleet Management	245	100	316	102
Maintenance - Fleet Management	1,979	946	432	956
Purchasing & Stores Service	432	836	836	842
Intra-Departmental Charges - PC & Network Support	9,335	8,733	8,559	9,172
Intra-Departmental Charges - Telephone	6,048	5,421	5,421	5,708
Intra-Departmental Charges - Facilities	61,164	77,909	77,909	73,626
Intra-Departmental Charges - Training Ctr	252	269	269	259
Intra-Departmental Charges - IT Operations - Application Dev	28,560	6,033	6,033	4,640
Intra-Departmental Charges - IT Operations - Network Support	7,183	8,052	8,052	9,863
Intra-Departmental Charges - IT Operations - IT Security		2,576	2,575	3,650
	117,400	113,696	112,682	110,905
ALL OTHER O&M				
Contractual Services	21,414	21,672	21,672	22,100
All Other Sundry Charges	353	425	425	401
Office Supplies	3,328	3,950	3,950	4,100
Cleaning & Janitor Supply	3,763	4,150	4,150	4,200
	28,858	30,197	30,197	30,801
GRAND TOTAL	**635,619**	**697,193**	**678,535**	**774,492**

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

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,080,330	1,307,989	1,244,625	1,494,480
INSURANCES				
Insurance - Fire	26,872	49,415	43,797	47,120
Insurance - Position Bond	47	58	58	60
Self-Insurance Services	48,768	32,919	32,919	33,823
Insurance Consultant	483	476	462	488
Insurance - Excess Liability (Auto, General)	1,064	1,217	1,264	1,389
	77,234	84,085	78,500	82,880
UTILITIES				
Water Service	15,066	15,388	15,176	15,479
Stormwater Service	13,968	13,967	13,967	14,665
Electric Service	101,036	105,782	82,667	85,561
Wastewater Service	9,797	9,802	9,431	9,903
Solid Waste Service	13,227	13,644	13,218	13,218
	153,094	158,583	134,459	138,826
INTER-CITY SERVICES				
Rental - Fleet Management	15,618	19,204	15,696	23,180
Gasoline - Fleet Management	38,241	36,236	30,334	36,960
Maintenance - Fleet Management	18,308	15,035	19,568	15,282
Purchasing & Stores Service	4,776	8,358	8,358	8,424
Intra-Departmental Charges - PC & Network Support	11,292	10,463	10,135	10,694
Intra-Departmental Charges - Telephone	6,048	7,228	7,228	7,612
Intra-Departmental Charges - Facilities	95,964	122,232	122,232	115,514
Intra-Departmental Charges - Janitorial	29,460	32,996	32,996	34,607
Intra-Departmental Charges - Training Ctr	756	806	806	776
Intra-Departmental Charges - IT Operations - Application Dev	28,272	24,505	24,505	19,743
Intra-Departmental Charges - IT Operations - Network Support	11,352	12,327	12,328	15,287
Intra-Departmental Charges - IT Operations - IT Security		4,293	4,293	6,083
	260,087	293,683	288,479	294,162
ALL OTHER O&M				
Contractual Services	48,070	54,410	54,410	58,670
Banking Service	565	952	774	971
Advertising	8,153	10,000	10,000	10,200
Annual Audit	5,213			
Visa/Mastercard Bank Charges	54,012	45,000	45,000	45,900
Leases		91,520	91,520	84,480
Rentals	2,000	695	695	3,000
Repair Of Equipment	4,116	7,027	7,027	25,600
Printing & Photography	435	2,000	2,000	2,040

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

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Postage & Mailing		240	240	240
Subscription & Membership	4,933	6,955	6,955	6,920
Telephone Communications	2,351	7,000	7,000	7,100
Training	64	800	800	3,200
Maintenance of Lakes		600	600	1,000
Bad Debt Expense		100	100	102
Tournament Expenses	2,096	5,500	5,500	2,550
Office Supplies	2,652	3,800	3,800	3,860
Equipment - Noncapital	977	3,500	3,500	3,530
All Other Materials & Supplies	42,949	41,200	41,200	39,424
Uniforms	3,550	7,350	7,350	6,850
Cleaning & Janitor Supply	544	500	500	2,000
Chemicals	114,693	129,000	129,000	122,400
Tools & Implements	2,037	2,000	2,000	4,000
Agricultural & Horticultural Supplies	65,172	41,000	41,000	56,100
Merchandise	80,305	87,128	87,128	86,500
Tires & Tubes	1,949	2,000	2,000	2,040
Parts For Equipment	55,215	48,373	48,373	43,350
Food Purchases	20,021	26,989	26,989	25,500
Fertilizer	107,612	120,590	120,590	98,500
Irrigation Supplies	8,740	17,500	17,500	19,000
	638,424	763,729	763,551	765,027
DEBT SERVICE				
Golf Course Equipment	95,142	95,143	95,143	95,141
Operations	83,963			
	179,105	95,143	95,143	95,141
CAPITAL OUTLAY				
Equipment - Capital	150,226	2,000	2,000	2,000
	150,226	2,000	2,000	2,000
SPECIAL PROJECTS				
Golf Course Equipment	21,136	258,896	258,896	258,896
Greens & Tees Replacement		35,718	35,718	
	21,136	294,614	294,614	258,896
GRAND TOTAL	**2,559,636**	**2,999,826**	**2,901,371**	**3,131,412**

GENERAL FUND
Parks, Recreation & Cultural Arts - Cemeteries

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	907,796	1,023,842	1,044,903	1,123,534
INSURANCES				
Uninsured Loss Reimbursement	250			
	250			
UTILITIES				
Water Service	14,046	15,360	19,962	20,361
Electric Service	20,046	22,229	18,264	18,903
Wastewater Service	1,258	1,328	2,721	2,857
Solid Waste Service	9,555	9,366	8,441	8,441
	44,905	48,283	49,388	50,562
INTER-CITY SERVICES				
Rental - Fleet Management	34,666	47,249	34,920	111,476
Gasoline - Fleet Management	21,015	24,138	14,880	64,871
Maintenance - Fleet Management	41,261	36,339	27,594	44,684
Purchasing & Stores Service	1,740	3,343	3,343	4,212
Intra-Departmental Charges - PC & Network Support	9,901	9,033	8,346	8,630
Intra-Departmental Charges - Telephone	3,024	3,614	3,614	3,806
Intra-Departmental Charges - Facilities	22,680	28,890	28,890	27,302
Intra-Departmental Charges - Janitorial	5,712	6,396	6,396	6,708
Intra-Departmental Charges - Training Ctr	648	699	699	724
Intra-Departmental Charges - IT Operations - GIS	780	6,097	6,097	11,011
Intra-Departmental Charges - IT Operations - Application Dev	14,196	13,748	13,748	11,099
Intra-Departmental Charges - IT Operations - Network Support	7,293	8,052	8,052	9,863
Intra-Departmental Charges - IT Operations - IT Security		2,576	2,575	3,650
	162,916	190,174	159,154	308,036
ALL OTHER O&M				
Contractual Services	29,373	29,141	29,141	29,580
Repair Of Equipment	6,990	7,178	7,178	7,322
Printing & Photography	2,768	1,690	1,690	1,020
Postage & Mailing	187	426	426	375
Subscription & Membership	120			164
Telephone Communications	2,950	3,336	3,336	3,403
Training		3	3	626
All Other Sundry Charges	99	223	223	228
Refund Of Prior Years Revenue	20,197	12,000	12,000	12,240
Engraving		14,725	14,725	7,000
Office Supplies	2,861	2,962	2,733	2,500
Equipment - Noncapital	3,125	3,424	3,424	3,493
All Other Materials & Supplies	3,669	2,506	2,506	3,304

GENERAL FUND
Parks, Recreation & Cultural Arts - Cemeteries

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Uniforms	4,733	5,371	5,371	5,202
Construction Material	2,509	2,700	2,700	3,264
Tools & Implements	1,859	2,050	2,050	2,091
Agricultural & Horticultural Supplies	10,178	10,250	10,250	10,000
Merchandise	2,843	1,570	1,570	1,570
	94,461	99,555	99,326	93,382
CAPITAL OUTLAY				
Equipment - Capital	27,268	27,009	27,009	27,550
	27,268	27,009	27,009	27,550
GRAND TOTAL	**1,237,596**	**1,388,863**	**1,379,780**	**1,603,064**

RP FUNDING CENTER

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	958,161	926,984	680,045	1,047,404
INSURANCE				
Insurance - Fire	163,067	341,737	328,474	361,321
Insurance - Position Bond	61	179	174	184
Insurance Consultant	1,692	1,275	1,238	1,307
	164,820	343,191	329,886	362,812
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	69,298	65,662	56,305	59,782
Intra-Departmental Charges - Telephone	10,068	11,431	11,431	50,105
Intra-Departmental Charges - Facilities	27,516	28,049	28,049	28,630
Intra-Departmental Charges - Training Ctr	2,244	2,418	2,418	1,914
Intra-Departmental Charges - IT Operations - GIS	312	9,146	9,146	3,670
Intra-Departmental Charges - IT Operations - Application Dev	133,836	116,181	116,181	75,662
Intra-Departmental Charges - IT Operations - Network Support	53,095	59,350	52,541	64,108
Intra-Departmental Charges - IT Operations - IT Security		19,746	16,740	23,724
	296,369	311,983	292,811	307,595
ALL OTHER O&M				
Contractual Services	2,040	2,100	2,100	2,150
Banking Service	1,362	2,288	1,866	2,334
Advertising	6,023	1,000	1,000	1,020
Annual Audit	5,213	3,911	4,232	3,821
Promotions/Public Relations			100	
Repair Of Equipment	1,550	1,700	1,700	1,740
Printing & Photography	191		500	
Postage & Mailing	231	600	400	620
Subscription & Membership	3,257	6,000	6,000	6,120
Telephone Communications	17,899	21,900	13,970	14,250
Travel		2,200	9,200	9,900
Training			1,000	1,000
All Other Sundry Charges	234	400	100	410
Software License & Maintenance	30,486	40,865	31,635	32,300
Licenses & Permits	1,891	2,000	2,000	2,040
Leases Expense Clearing	(564)			
Office Supplies	2,943	3,800	6,500	3,800
Equipment - Noncapital	1,023	2,100	1,000	2,150
	73,779	90,864	83,303	83,655
SUB-TOTAL	1,493,692	1,673,022	1,386,045	1,801,466

RP FUNDING CENTER

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		PROPERTY		
PERSONAL SERVICES	1,066,500	1,229,224	1,046,780	1,391,558
INTER-CITY SERVICES				
Rental - Fleet Management	5,912	8,048	6,096	7,164
Gasoline - Fleet Management	1,955	2,058	2,626	2,099
Maintenance - Fleet Management	1,772	7,235	3,231	7,362
Intra-Departmental Charges - Telephone	8,052	9,145	9,145	
	17,691	26,486	21,098	16,625
ALL OTHER O&M				
Contractual Services	51,744	54,000	54,000	55,080
Contract Labor	18,651	20,000	20,000	20,400
Rentals	7,801	9,100	9,100	9,290
Maintenance Of Facilities	38,394	41,500	41,500	42,330
Repair Of Equipment	35,334	27,600	27,600	28,160
Postage & Mailing	87	100	100	110
Telephone Communications	6,452	7,300	7,300	7,450
Software License & Maintenance	11,019	13,700	13,700	13,980
Auto/Heavy Equipment Fuel	4,774	3,400	3,400	3,470
Office Supplies	2,617	8,000	1,600	3,000
Equipment - Noncapital	23,343	8,600	12,910	8,780
All Other Materials & Supplies	12,224	12,000	12,000	12,240
Uniforms			4,665	
Cleaning & Janitor Supply	61,096	50,000	50,000	51,000
Paints & Paint Supplies	1,623	1,300	1,300	1,330
Tools & Implements	1,119	5,000	5,000	5,100
Electrical Hardware & Plumbing Supplies	19,033	16,000	16,000	16,320
	295,311	277,600	280,175	278,040
SUB-TOTAL	1,379,502	1,533,310	1,348,053	1,686,223

RP FUNDING CENTER

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		CLIENT SERVICES		
PERSONAL SERVICES	775,805	1,117,264	882,245	1,199,488
INTER-CITY SERVICES				
Other City Department Charges	97,503	137,601	40,379	44,500
Intra-Departmental Charges - Telephone	11,076	12,575	12,575	
	108,579	150,176	52,954	44,500
ALL OTHER O&M				
Advertising	9,201	6,300	12,500	14,200
Piano Tuner Expenses	390		500	600
Visa/Mastercard Bank Charges	24,699	18,926	18,926	25,000
Contract Labor	766,513	650,000	480,412	500,000
Rentals	44,541	46,196	10,000	11,000
Printing & Photography	4,961	3,100	1,200	1,210
Postage & Mailing	40	100	300	400
Software License & Maintenance	2,105	500	5,269	5,269
Other Reimbursable Event Costs	19,493	15,000	20,000	22,000
Refund Of Prior Years Revenue	12,659			
Office Supplies	45		150	200
Food Purchases	1,196	1,300	500	600
	885,843	741,422	549,757	580,479
SUB-TOTAL	1,770,227	2,008,862	1,484,956	1,824,467
		PARKING		
PERSONAL SERVICES	121,808	118,364	167,418	144,016
INTER-CITY SERVICES				
Intra-Departmental Charges - Telephone	504	572	572	
	504	572	572	
ALL OTHER O&M				
Visa/Mastercard Bank Charges	9,995	20,949	20,949	32,122
Printing & Photography	605			
Software License & Maintenance	840	840	840	840
Office Supplies	819	400	1,400	408
Equipment - Noncapital	2,143			
	14,402	22,189	23,189	33,370
SUB-TOTAL	136,714	141,125	191,179	177,386

RP FUNDING CENTER

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		BOX OFFICE		
PERSONAL SERVICES	263,511	154,859	147,305	161,554
INTER-CITY SERVICES				
Other City Department Charges	10,903	3,210	14,000	14,000
Intra-Departmental Charges - Telephone	6,540	7,430	7,430	
	17,443	10,640	21,430	14,000
ALL OTHER O&M				
Contractual Services	6,732			
Advertising	185,469	13,400	44,583	32,000
Piano Tuner Expenses	150			
Talent Fees-Promotions	558,206	22,000	72,000	48,000
Visa/Mastercard Bank Charges	74,411	25,507	25,507	48,497
Contract Labor	237,304	2,000	135,000	120,000
Rentals	22,005	3,000		
Repair Of Equipment	204	100	100	100
Printing & Photography	6,527	1,500	500	500
Postage & Mailing	518	300	100	125
Travel	7,493	4,000	9,840	10,000
Licenses & Permits	10,253	280	4,167	
Refunds On Settled Shows	1,494	500	847	500
Other Reimbursable Event Costs	2,973	500	600	600
Office Supplies	716	400	3,098	3,250
Food Purchases	15,526	5,000	10,626	10,500
	1,129,981	78,487	306,968	274,072
SUB-TOTAL	1,410,935	243,986	475,703	449,626
		COMMUNICATIONS		
INTER-CITY SERVICES				
Intra-Departmental Charges - Telephone	13,092	14,861	14,861	
	13,092	14,861	14,861	
ALL OTHER O&M				
Communications - Other Costs	22,673	18,600	18,492	18,000
	22,673	18,600	18,492	18,000
SUB-TOTAL	35,765	33,461	33,353	18,000

RP FUNDING CENTER

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		NON-DEPARTMENTAL		
INSURANCE				
Self-Insurance Services	57,960	102,940	102,940	108,707
Insurance - Excess Liability (Auto, General)	2,840	2,222	2,307	2,538
	60,800	105,162	105,247	111,245
UTILITIES				
Water Service	65,801	61,037	47,481	48,431
Stormwater Service	26,940	26,935	26,935	28,282
Electric Service	522,678	547,087	388,596	402,197
Wastewater Service	19,758	20,850	19,138	20,095
Solid Waste Service	17,055	16,988	18,519	18,519
Solid Waste Service - Recycling	1,204	1,224		
	653,436	674,121	500,669	517,524
INTER-CITY SERVICES				
Purchasing & Stores Service	2,172	11,701	11,701	9,266
	2,172	11,701	11,701	9,266
ALL OTHER O&M				
Rentals	7,368	7,507	7,666	7,820
Fines & Penalties			251	
	7,368	7,507	7,917	7,820
SUB-TOTAL	723,776	798,491	625,534	645,855
DEBT SERVICE				
Utility Tax/Tourist Development Tax	563			
	563			
SPECIAL PROJECTS				
PCCVB-Reimbursable Expenses	55,634	40,000	50,000	50,000
Marketing Committee	2,214	7,200	7,200	7,200
Sales Expense	5,359	59,650	59,650	63,520
	63,207	106,850	116,850	120,720
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	112,266	113,619	113,619	114,899
	112,266	113,619	113,619	114,899
GRAND TOTAL	**7,126,084**	**6,652,726**	**5,775,292**	**6,838,642**

GENERAL FUND
Non-Departmental

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PERSONAL SERVICES	566,000	2,603,710	794,249	3,654,206
INSURANCES				
Insurance - Fire	651,011	1,435,898	1,380,168	1,518,185
Insurance - Position Bond	1,493	1,941	1,886	1,998
Self-Insurance Services	3,250,392	3,076,669	3,076,669	3,244,725
Insurance Consultant	23,696	21,630	21,000	22,176
Insurance - Excess Liability (Auto, General)	110,547	112,667	116,972	128,670
Insurance - Cyber Liability	33,034	34,717	35,816	37,607
	4,070,173	4,683,522	4,632,511	4,953,361
UTILITIES				
Water Service	429	413	572	583
Electric Service	7,561	7,544	5,846	6,051
Wastewater Service	413	410	569	597
Fire Hydrants	685,020	702,148	663,000	679,575
Street Lights & Christmas	4,017,351	4,140,645	3,898,305	4,034,746
Traffic Signals	209,557	141,376	96,568	99,948
Solid Waste Service	12,204	12,201	12,201	12,201
	4,932,535	5,004,737	4,677,061	4,833,701
INTER-CITY SERVICES				
Rental - Fleet Management	11,904	3,672	21,456	8,091
Gasoline - Fleet Management	363	574	522	707
Maintenance - Fleet Management	7,210	4,995	6,222	6,760
Purchasing & Stores Service	2,172	11,701	11,701	9,266
Intra-Departmental Charges - PC & Network Support				239,933
Intra-Departmental Charges - Facilities		19,531	19,531	73,444
Intra-Departmental Charges - Janitorial		11,991	11,991	12,576
	21,649	52,464	71,423	350,777
ALL OTHER O&M				
Contractual Services	7,150	2,000	6,650	500
Agency Commission	485	500	500	500
Telephone Communications		450	450	450
Ad Valorem Taxes		12,818	12,818	13,460
Downtown CRA Tax Increment	1,388,061	1,718,754	1,696,156	1,741,054
Fines & Penalties			251	
Refund Of Prior Years Revenue	66,742			
Bad Check Expense		2,600	2,600	2,600
Midtown CRA Tax Increment	3,066,314	3,534,843	3,537,587	3,701,062
Dixieland CRA Tax Increment	167,805	184,065	184,065	188,981
Hardin CRA	641,561	678,458	676,654	708,820

GENERAL FUND
Non-Departmental

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Lakeland Economic Development Council (LEDC)	25,000	25,000	25,000	25,000
Transfer To Trust Funds	86,004	93,029	93,029	81,787
	5,449,122	6,252,517	6,235,760	6,464,214
GRANTS AND AID TO AGENCIES				
Coalition For Homeless				10,000
VISTE	10,000			
Armory Lease - Airport	13,852	13,852	16,932	16,932
Game/Fresh Water Fish-Airport	17,688	17,688	21,620	21,620
Economic Expo - RP Funding Center		2,496	2,496	2,496
Salvation Army - Homeless	7,000	10,000	10,000	10,000
Girls Incorporated	10,000	5,000	5,000	
Catholic Social Services	7,500	5,000	5,000	5,000
Florida Economic Development Trust Fund	120,230	75,000	75,000	75,000
Parker Street Ministries	5,000			
Central Florida Deaf Services	10,000	10,000	10,000	
New Life Ministries	5,000	6,000	6,000	5,000
Lakeland Volunteers In Medicine Inc.	4,748	4,748	4,748	
Wilson House		5,000	5,000	7,500
Polk County Vision	23,000	22,500	22,500	22,500
Faith In Action - North		5,000	5,000	5,000
Women's Resource Center	3,852			
Boys & Girls Clubs		1,352	1,352	11,354
Lakeland Vision Seniors Project	30,000	30,000	30,000	30,000
The Dream Center	7,500	10,000	10,000	8,622
Big Brothers & Big Sisters		3,000	3,000	7,500
KidsPACK, Inc	10,000	5,000	7,054	4,024
Destiknee Place, Inc	5,000	2,500	2,500	
Gospel, Inc	3,900	10,000	10,000	7,500
Pace Center for Girls, Polk	7,316	7,500	7,500	7,500
Kim's Dove House		5,000	5,000	
Top Buttons, Inc.		2,400	2,400	2,500
Bonnet Springs Park		4,346	4,346	
ECHO Ministries				6,000
Step It Up Ministries				2,500
	301,586	263,382	272,448	268,548

GENERAL FUND
Non-Departmental

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
CULTURAL ARTS				
Lakeland Imperial Symphony	25,974	26,478	26,478	
Polk Theatre	30,809	31,233	31,233	
Explorations Inc.	44,555	73,846	73,846	
Florida Dance Theatre	13,606	14,960	14,960	
Platform Florida	10,542	9,529	9,529	
Lakeland Community Theatre	28,331	30,876	30,876	
Polk Museum Of Art	80,683	324,423	324,423	250,000
Contributions To Other Agencies		5,109	5,109	375,000
Givewell Community Foundation		112		
Florida Dance Arts, Inc.		2,200	2,200	
	234,500	518,766	518,654	625,000
CAPITAL OUTLAY				
Contingency		179,000	179,000	200,000
		179,000	179,000	200,000
SPECIAL PROJECTS				
FDOT-Hwy Lighting & Traffic Signal Maint. Agreements	721,250	755,113	893,322	924,588
Community Visioning Project	38,600	38,600	38,600	38,600
Train Station-Maintenance	58,391	66,868	100,382	63,871
Legislative Advisory Services	55,135	65,000	75,135	65,000
Sun Trust Parking Garage - Lease	(800)	9,600	9,600	9,888
Chamber of Commerce	28,104	35,799	35,799	33,831
PAL Building Contribution				100,000
Retiree's Association Expenses	700	700	700	700
Red Light Cameras		2,500	2,500	2,550
VIP Volunteer Program		1,000	1,000	1,000
Leadership Lakeland - City Day	389	750	750	750
Accommodations for Programs and Services	1,840	2,500	2,500	2,500
Senior Center				100,000
	903,609	978,430	1,160,288	1,343,278
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	2,062,824	1,956,317	1,956,317	1,961,301
Transfer To Fleet Mgmt Reserve		85,000		
Transfer To Information Technology	545,892	545,891	545,891	545,890
	2,608,716	2,587,208	2,502,208	2,507,191
GRAND TOTAL	**19,102,933**	**23,123,736**	**21,043,602**	**25,200,276**

REVENUE AND EXPENDITURE SUMMARY
COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	284,415	817,664	802,764	384,644
Fringe Benefits	91,085	107,638	106,661	94,368
Total Personnel	375,500	925,302	909,425	479,012
Non-Personnel				
Utilities	4,341	5,671	6,029	2,396
Professional and Contractual	1,246,834	5,035,310	5,049,389	487,489
Grants and Aid	113,783	129,897	129,897	127,743
Internal Service Charges	21,974	24,398	26,074	24,686
All Other Operations & Maintenance	481,102	3,276,598	3,275,363	125,258
Total Non-Personnel	1,868,034	8,471,874	8,486,752	767,572
Total Expenditures	2,243,534	9,397,176	9,396,177	1,246,584
Transfers				
Transfers Out	12,308	12,456	12,456	12,596
Net Transfers	(12,308)	(12,456)	(12,456)	(12,596)
Revenue Sources				
Intergovernmental Revenues	1,948,466	8,815,901	8,815,901	1,236,680
Investments	74,262	77,506	77,508	
All Other Revenue	221,879	394,690	394,690	22,500
Total Revenue	2,244,607	9,288,097	9,288,099	1,259,180
Funding to be Provided	11,235	121,535	120,534	

COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		INTERGOVERNMENTAL REVENUE		
FEDERAL GRANTS				
CDBG-Grant Activities	901,484	1,676,306	1,676,306	851,621
HUD - Home	210,796	1,569,490	1,569,490	385,059
CDBG - Neighborhood Stabilization Program Part 1	(20,970)	368,465	368,465	
CDBG-CV	204,399	127,416	127,416	
HOME-ARP Administration	2,732	1,395,249	1,395,249	
	1,298,441	5,136,926	5,136,926	1,236,680
STATE GRANTS				
FDOS-SHIP - Administration	650,025	3,678,975	3,678,975	
	650,025	3,678,975	3,678,975	
TOTAL INTERGOVERNMENTAL	1,948,466	8,815,901	8,815,901	1,236,680
		MISCELLANEOUS REVENUES		
OTHER				
Principal Payments - Rehab Loans	158,118	344,656	344,656	22,500
Principal Payments-FHOP	2,761	1,034	1,034	
Principal Payments - Housing Loans	61,000	49,000	49,000	
	221,879	394,690	394,690	22,500
INVESTMENT INCOME				
Interest on Pooled Investments	4,893	3,733	3,735	
Other Interest Revenue	2,950			
Interest on Money Market Account	64,759	73,365	73,365	
Interest on Loan Programs	219	25	25	
Interest on Affordable Housing Loan Programs	564	383	383	
Market Value Restatement	877			
	74,262	77,506	77,508	
TOTAL MISCELLANEOUS REVENUE	296,141	472,196	472,198	22,500
SUB-TOTAL	2,244,607	9,288,097	9,288,099	1,259,180
PRIOR YEAR SURPLUS	11,235	121,535	120,534	
TOTAL REVENUES	2,255,842	9,409,632	9,408,633	1,259,180

COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
PROJECTS				
CDBG Program:				
CDBG-Administration	98,459	169,064	142,973	170,324
CDBG-Code Enforcement	56,579	75,732	70,194	76,836
CDBG-Housing Division	177,675	203,936	196,283	200,000
CDBG-Rehabilitation of Private Property	492,658	1,303,926	1,343,209	229,218
CDBG-Sidewalk Improvements		133,750	133,750	50,000
CDBG - Public Service Funding	113,783	129,897	129,897	127,743
Rental Rehabilitation Program:				
HUD-Rental Rehabilitation-Grant Activities		14,514	14,514	
Dixieland Program:				
Dixieland-Affordable Housing Program	20,820	110,289	110,289	
Dixieland-Rehabilitation	495	2,652	2,652	
SHIP Program:				
FDOS-SHIP - Administration	17,630	252,137	259,785	
FDOS-SHIP- Affordable Housing Program	833,812	3,522,263	3,513,615	
Home Program:				
HUD - Home - Administration	19,159	105,518	111,900	38,505
HUD - Home - Affordable Housing Program	217,641	1,227,649	1,221,267	366,554
HUD - Home - Keystone Challenge		267,176	267,176	
Neighborhood Stabilization Program:				
CDBG - Neighborhood Stabilization Program Part 1		368,349	368,349	
CDBG - Neighborhood Stabilization Program - Acquisition		116	116	
CDBG - CV Program:				
CDBG-Florida Rural Legal Service	44,078			
Peace River Center for Personal Development,Inc.	18,045			
CDBG-CV	120,321	108,621	116,715	
CDBG-CV ADMINISTRATION	21,955	18,794	10,700	
Home ARP Program:				
HOME-ARP Administration	2,732	1,395,249	1,395,249	
GRAND TOTAL	**2,255,842**	**9,409,632**	**9,408,633**	**1,259,180**

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REVENUE AND EXPENDITURE SUMMARY
LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	202,596	410,225	336,675	449,922
Fringe Benefits	66,916	127,752	103,464	113,698
Total Personnel	269,512	537,977	440,139	563,620
Non-Personnel				
Utilities	4,055	4,076	3,355	3,461
Professional and Contractual	20,020	803,960	803,981	461,866
Insurance and Fixed Charges	75,283	66,735	73,616	79,926
Internal Service Charges	147,352	170,029	168,633	177,838
All Other Operations & Maintenance	922,547	197,836	197,836	72,346
Debt Service	400,000	344,389	344,389	575,000
Capital Outlay		4,975	4,975	5,075
Maintenance and Special Projects	2,739,933	25,868,735	25,800,336	9,255,021
Total Non-Personnel	4,309,190	27,460,735	27,397,121	10,630,533
Total Expenditures	4,578,702	27,998,712	27,837,260	11,194,153
Transfers				
Transfers Out	528,869	980,617	980,617	935,374
Net Transfers	(528,869)	(980,617)	(980,617)	(935,374)
Revenue Sources				
Intergovernmental Revenues	10,640,177	12,136,267	12,085,172	12,560,946
Charges for Services	23,181		850	
Interest Income	(505,620)	460,000	1,166,236	474,000
All Other Revenue	345,737	1,957,000	2,347,584	406,683
Total Revenue	10,503,475	14,553,267	15,599,842	13,441,629
Funding to be Provided	(5,395,904)	14,426,062	13,218,035	(1,312,102)

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		TAXES		
		INTERGOVERNMENTAL REVENUE		
OTHER LOCAL UNITS REVENUE SHARING				
Tax Increment Revenues	10,640,177	12,136,267	12,085,172	12,560,946
TOTAL INTERGOVERNMENTAL	10,640,177	12,136,267	12,085,172	12,560,946
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Parking Lot - Oak Street	23,181		850	
	23,181		850	
TOTAL CHARGES FOR SERVICES	23,181		850	
		FINES AND FORFEITS		
Penalties on Assessments	476		3,815	
TOTAL FINES AND FORFEITS	476		3,815	
		MISCELLANEOUS REVENUES		
OTHER				
Insurance Proceeds	6,840			
All Other Misc Revenue	3,441		20,590	
Refund of Prior Year Expenses	100			
Principal Payments - Rehab Loans	9,000		157,080	
Principal Payments - Housing Loans	1,250			6,000
	20,631		177,670	6,000
SALES OF FIXED ASSETS				
Surplus Land Sales		1,800,000	1,800,000	
		1,800,000	1,800,000	
REIMBURSEMENTS				
All Other Reimbursements & Recoveries	55,006		108,248	108,248
Reimbursements / Loss Recovery	134,183		130,435	130,435
	189,189		238,683	238,683
RENTS AND ROYALTIES				
Rental Income	111,076	157,000	127,416	162,000
Lease Revenue	105,051			
Lease Revenue clearing	(85,794)			
Interest Revenue ? Leases	5,108			
	135,441	157,000	127,416	162,000

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
INVESTMENT INCOME				
Interest on Pooled Investments	848,792	460,000	1,166,236	474,000
Other Interest Revenue	1,530			
Market Value Restatement	(1,355,942)			
	(505,620)	460,000	1,166,236	474,000
TOTAL MISCELLANEOUS REVENUE	(160,359)	2,417,000	3,510,005	880,683
SUB-TOTAL	10,503,475	14,553,267	15,599,842	13,441,629
PRIOR YEAR SURPLUS	(5,395,904)	14,426,062	13,218,035	(1,312,102)
TOTAL REVENUES	5,107,571	28,979,329	28,817,877	12,129,527

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**DOWNTOWN CRA**		
PERSONAL SERVICES	21	79,016	15	80,017
INSURANCE				
Insurance - Fire		52,564		
Insurance - Position Bond		5,554	1	1
Self-Insurance Services	768	611	611	628
Insurance Consultant	133	105	102	107
Insurance - Excess Liability (Auto, General)	215	170	176	193
Insurance - Cyber Liability		562	562	
	1,116	59,566	1,452	929
UTILTIES				
Water Service	23	21	19	19
Electric Service	372	372	293	303
Wastewater Service	24	22	22	23
Solid Waste Service	36	32	32	32
Solid Waste Service - Recycling		3	3	3
	455	450	369	380
INTER-CITY SERVICES				
Purchasing & Stores Service	1,740	836	836	842
General Fund Services	9,936	12,300	12,300	11,848
Intra-Departmental Charges - PC & Network Support	1,523	1,558	1,470	1,465
Intra-Departmental Charges - Telephone	384	464	464	488
Intra-Departmental Charges - Facilities	492	628	628	593
Intra-Departmental Charges - Janitorial	348	385	385	404
Intra-Departmental Charges - Training Ctr	36	35	35	34
Intra-Departmental Charges - IT Operations - GIS		682	682	1,315
Intra-Departmental Charges - IT Operations - Application Dev	432	426	426	350
Intra-Departmental Charges - IT Operations - Network Support	1,494	1,476	1,427	1,627
Intra-Departmental Charges - IT Operations - IT Security		472	456	602
	16,385	19,262	19,109	19,568
ALL OTHER O&M				
Contractual Services	8,416	105,994	105,994	30,004
Contract Labor		5,125	5,125	5,509
Printing & Photography		51	51	55
Subscription & Membership	1,248	1,640	1,640	1,763
Training		3,075	3,075	3,306
All Other Sundry Charges		154	154	166
Refund Of Prior Years Revenue	2,275			
Tax Increment Financing Agreements	891,835	119,469	119,469	

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Equipment - Noncapital		154	154	166
Food Purchases		308	308	331
	903,774	235,970	235,970	41,300
SUB-TOTAL	921,751	394,264	256,915	142,194
		MID-TOWN CRA		
PERSONAL SERVICES	269,490	458,959	440,121	483,602
INSURANCE				
Insurance - Fire	59,061		64,967	71,475
Insurance - Position Bond	5,560	3	3	3
Self-Insurance Services	6,072	4,867	4,867	5,002
Insurance Consultant	1,059	847	822	869
Insurance - Excess Liability (Auto, General)	1,712	1,350	1,402	1,541
Insurance - Cyber Liability	562			
	74,026	7,067	72,061	78,890
UTILTIES				
Water Service	152	159	154	157
Electric Service	2,957	2,960	2,334	2,416
Wastewater Service	168	174	174	183
Solid Waste Service	252	251	254	254
Solid Waste Service - Recycling	24	24	24	24
	3,553	3,568	2,940	3,034
INTER-CITY SERVICES				
Purchasing & Stores Service	14,340	836	836	5,897
General Fund Services	63,408	97,956	97,956	94,356
Intra-Departmental Charges - PC & Network Support	12,149	12,409	11,704	11,664
Intra-Departmental Charges - Telephone	3,084	3,693	3,693	3,889
Intra-Departmental Charges - Facilities	3,924	5,001	5,001	4,726
Intra-Departmental Charges - Janitorial	2,736	3,071	3,071	3,220
Intra-Departmental Charges - Training Ctr	264	282	282	272
Intra-Departmental Charges - IT Operations - GIS	3,696	5,429	5,429	10,473
Intra-Departmental Charges - IT Operations - Application Dev	3,468	3,391	3,391	2,791
Intra-Departmental Charges - IT Operations - Network Support	11,876	11,757	11,365	12,960
Intra-Departmental Charges - IT Operations - IT Security		3,761	3,635	4,796
	118,945	147,586	146,363	155,044
ALL OTHER O&M				
Contractual Services	11,604	588,759	588,759	304,707
Legal Fees			21	
Contract Labor		44,811	44,811	23,136
Rentals	750	2,165	2,165	2,208
Printing & Photography	5,914	5,000	5,000	5,100
Postage & Mailing		4,331	4,331	4,418

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Subscription & Membership	1,699	5,000	5,000	5,100
Telephone Communications		878	878	896
Travel	3,697	1,648	1,648	1,681
Training	10,720	32,731	32,731	25,500
All Other Sundry Charges	283	1,083	1,083	1,105
Software License & Maintenance	1,290	5,000	5,000	5,100
Office Supplies	1,468	3,121	3,121	3,183
Equipment - Noncapital		10,404	10,404	10,612
Uniforms	444			
Food Purchases	924	1,624	1,624	1,656
	38,793	706,555	706,576	394,402
SUB-TOTAL	504,807	1,323,735	1,368,061	1,114,972
		DIXIELAND CRA		
PERSONAL SERVICES	1	2	3	1
INSURANCE				
Insurance - Position Bond		1	1	1
Self-Insurance Services	96	78	78	80
Insurance Consultant	17	1	1	1
Insurance - Excess Liability (Auto, General)	28	22	23	25
	141	102	103	107
UTILTIES				
Water Service		3	2	2
Electric Service	47	48	37	38
Wastewater Service		3	3	3
Solid Waste Service		4	4	4
	47	58	46	47
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
General Fund Services	6,012	1,566	1,566	1,508
Intra-Departmental Charges - PC & Network Support	1,479	199	187	186
Intra-Departmental Charges - Telephone	48	59	59	63
Intra-Departmental Charges - Facilities	60	79	79	75
Intra-Departmental Charges - Janitorial	48	49	49	51
Intra-Departmental Charges - Training Ctr		5	5	4
Intra-Departmental Charges - IT Operations - GIS	3,696	86	86	168
Intra-Departmental Charges - IT Operations - Application Dev	60	54	54	45
Intra-Departmental Charges - IT Operations - Network Support	187	188	182	207
Intra-Departmental Charges - IT Operations - IT Security		60	58	77
	12,022	3,181	3,161	3,226

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Contractual Services		59,271	59,271	98,510
		59,271	59,271	98,510
SUB-TOTAL	12,211	62,614	62,584	101,891
DEBT SERVICE				
Residential Redevelopment	400,000	344,389	344,389	
SFLA Corridor Improvements				575,000
	400,000	344,389	344,389	575,000
CAPITAL EQUIPMENT				
Equipment - Capital		4,975	4,975	5,075
		4,975	4,975	5,075
SPECIAL PROJECTS				
DOWNTOWN CRA:				
Affordable Housing				500,000
Downtown Infrastructure		155,000	155,000	160,000
Small Project Assistance	572,960	486,345	486,345	350,000
Property Management	1,004	6,036	5,965	5,994
Downtown Streetscape	33,079	300,000	300,266	300,000
Mowing	1,047	5,000	5,000	
Oak Street Parking Lot		25,000	25,000	
CRA Annual Report	3,508	5,181	4,487	8,183
Redevelopment Plan Update		175,000	175,000	
SFLA Corridor Improvements	62,399	1,086,849	1,086,849	
Five Points Roundabout	23,053	459,668	459,668	
Arts & Entertainment	10,000	25,000	25,000	10,000
Catalyst Development	100,000	441,108	441,108	300,000
Downtown Corridor Enhancements		409,375	409,375	212,000
Bay St Streetscape & Drainage Improvements		415,000		
Business Technical Assistance Funding		40,000	40,000	40,000
Tax Increment Financing Agreements (TIF)		900,000	900,000	1,000,000
Oak Street Development		736,000	736,000	1,100,000
Peachtree Flats Development		387,500	387,500	387,500
Mirrorton Development	387,065	82,128	82,128	
MID-TOWN CRA:				
Neighborhood Alley Improvements				380,000
Haus 820 Leasehold Improvements	1,615			
Planning-Affordable Housing Incentive Plan		45,000	45,000	15,000
Small Project Assistance	553,626	1,258,132	1,258,132	500,000
Property Management	252,761	351,173	406,608	357,918
MLK - Memorial to 10th St	3,871	10,641	10,641	10,960
Landscaping Maintenance by Other City Departments			164	
Alley Improvement Project		500,000	500,000	

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Providence Rd - W 10th St to Griffin Rd	52,947	1,672,746	1,672,746	950,000
W Lake Parker/Lakeshore Trail Improvements		64,909	64,909	
Landscape - US 98 - Memorial to 10th St	803	19,763	19,763	20,356
Landscape - US 98 - Griffin to 10th St	6,807	26,558	23,618	24,288
Landscape - Parker Street	4,368	10,641	10,641	10,960
Landscape - Ingraham Ave	969	12,534	12,533	12,908
Landscape - Intown Bypass Phase 1 Outparcels	6,731	10,641	10,641	10,960
Northwest Neighborhood	15,916	2,923,338	2,923,335	750,679
E. Main Street Landscaping Maintenance	3,451	15,835	15,835	16,310
Redevelop Massachusetts Ave Properties	142,061	901,448	901,448	
Memorial Blvd		550,000	550,000	
Northeast Neighborhood	7,417	1,188,817	1,188,817	450,000
CRA Annual Report	18,252	17,726	12,242	17,869
Redevelopment Plan Update		325,000	325,000	
East Main Street Master Plan	21,161	1,348,153	1,348,153	250,000
Five Points Roundabout	1,011	721,948	721,948	
Arts & Entertainment	6,074	54,235	54,235	25,000
Residential Incentives	325,374	1,502,045	1,502,045	450,000
Affordable Housing Partnerships		2,000,000	2,000,000	
Lakeshore Aquatic Preservation	4,200	13,400	13,400	5,000
7th Street		115,000	115,000	
N. Scott Ave Sidewalk	3,180	307,509	307,509	
Olive Street Sidewalk	94,293			
Mid-Town Infrastructure		250,000	250,000	
Emma Street Sidewalk		275,000	275,000	
Chase Street Trail			300,000	
Hartsell Ave		75,000	75,000	
Business Technical Assistance Funding		160,000	160,000	160,000
Beautification Project-Lakeland Hills Blvd		250,000	250,000	
Infrastructure Projects		500,000	500,000	
DIXIELAND CRA:				
Small Project Assistance	2,148	697,852	697,852	250,000
Landscaping Maintenance by Other City Departments	686	2,396	2,395	2,466
Alley Improvement Project		110,408	110,408	50,000
Alley Maintenance	1,328	3,400	3,400	3,600
CRA Annual Report	1,446	2,069	1,999	2,070
Redevelopment Plan Update		175,000	175,000	
SFLA Corridor Improvements	2,599	914,356	914,356	125,000
Infill Adaptive Reuse Program		300,000	300,000	
Arts & Entertainment	9,128	40,872	40,872	25,000
Dixieland Sign Maintenance	1,595	5,000	5,000	5,000
	2,739,933	25,868,735	25,800,336	9,255,021

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	509,568	534,929	534,929	545,620
Transfer To Transportation Fund		300,000	300,000	370,000
Transfer To Public Impr Fund		126,155	126,155	
Transfer To Debt Service Fund	19,301	19,533	19,533	19,754
	528,869	980,617	980,617	935,374
GRAND TOTAL	**5,107,571**	**28,979,329**	**28,817,877**	**12,129,527**

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REVENUE AND EXPENDITURE SUMMARY
LAKES AND STORMWATER

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	941,443	1,334,152	1,054,028	1,775,679
Fringe Benefits	364,997	655,570	383,319	471,469
Total Personnel	1,306,440	1,989,722	1,437,347	2,247,148
Non-Personnel				
Utilities	707	713	947	979
Insurance and Fixed Charges	39,282	83,603	83,738	82,750
Grants and Aid	10,000	10,000	10,000	10,000
Internal Service Charges	738,337	710,514	670,325	792,810
All Other Operations & Maintenance	86,589	78,225	78,225	79,690
Debt Service	578,798	226,235	83,745	20,940
Capital Outlay	2,275,110	175,846	175,846	20,000
Maintenance and Special Projects	4,314,239	58,895,986	59,411,831	5,618,326
Total Non-Personnel	8,043,062	60,181,122	60,514,657	6,625,495
Total Expenditures	9,349,502	62,170,844	61,952,004	8,872,643
Transfers				
Transfer To Other Funds		116,485	62,807	152,356
Transfer To General Fund				3,192
Transfer To Debt Service Fund	29,964	30,325	30,325	30,668
Transfer To Fleet Mgmt Reserve	723,168	115,000	115,000	300,000
Transfer To Information Technology	2,256	2,251	2,251	2,251
Net Transfers	(755,388)	(264,061)	(210,383)	(488,467)
Revenue Sources				
Intergovernmental Revenues	37,703	45,509,150	45,509,150	
Charges for Services	8,313,450	8,525,000	8,407,596	8,829,947
Debt Proceeds	2,192,727	3,131,742	3,131,742	
Interest Income	63,857	178,000	335,650	246,000
All Other Revenue	61,690	12,000	12,195	12,200
Total Revenue	10,669,427	57,355,892	57,396,333	9,088,147
Funding to be Provided	(564,537)	5,079,013	4,766,054	272,963

LAKES AND STORMWATER

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		INTERGOVERNMENTAL REVENUE		
STATE GRANTS				
Lake Bonnet Drainage Improvement CBDG-MIT Grant	15,415	42,970,975	42,970,975	
Lake Bonny Outfall BY070 Stormwater Retrofit		280,000	280,000	
FDEP - Lake Bonnet Algae		2,135,000	2,135,000	
	15,415	45,385,975	45,385,975	
LOCAL GRANTS				
Aquatic Harvester		75,000	75,000	
SWFMD Crystal Lake Water Quality Improvement Study Q178	(12,424)	12,425	12,425	
SWFMD Lake Parker Restoration	34,712	35,750	35,750	
	22,288	123,175	123,175	
TOTAL INTERGOVERNMENTAL	37,703	45,509,150	45,509,150	
		CHARGES FOR SERVICES		
OTHER PHYSICAL ENVIRONMENT REVENUE				
Special Assessments-Sewers	19,314	24,000	21,183	24,000
	19,314	24,000	21,183	24,000
OTHER CHARGES FOR SERVICES				
Stormwater Fees - Commercial/Municipal	3,605,361	3,698,000	3,672,533	3,856,160
Stormwater Fees - Residential	4,566,114	4,677,000	4,591,192	4,820,752
Stormwater Fees - Interfund	122,661	126,000	122,688	129,035
	8,294,136	8,501,000	8,386,413	8,805,947
TOTAL CHARGES FOR SERVICES	8,313,450	8,525,000	8,407,596	8,829,947
		FINES AND FORFEITS		
Bad Check Charges	2,171	2,000	2,195	2,200
Citations / Fines	13,460	10,000	10,000	10,000
TOTAL FINES AND FORFEITS	15,631	12,000	12,195	12,200
		MISCELLANEOUS REVENUES		
REIMBURSEMENTS				
Reimbursements / Loss Recovery	46,059			
	46,059			
INVESTMENT INCOME				
Interest on Pooled Investments	343,317	178,000	335,650	246,000
Interest on Deposits	(6,215)			
Market Value Restatement	(273,245)			
	63,857	178,000	335,650	246,000
TOTAL MISCELLANEOUS REVENUE	109,916	178,000	335,650	246,000

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
	PROCEEDS FROM THE ISSUANCE OF LONG TERM DEBT			
Transfer from Internal Loan Fund		3,131,742	3,131,742	
Increase in Obligations Under Capital Leases	2,192,727			
TOTAL DEBT PROCEEDS	2,192,727	3,131,742	3,131,742	
SUB-TOTAL	10,669,427	57,355,892	57,396,333	9,088,147
PRIOR YEAR SURPLUS	(564,537)	5,079,013	4,766,054	272,963
TOTAL REVENUES	10,104,890	62,434,905	62,162,387	9,361,110

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		ADMINISTRATION		
EXPENSES				
PERSONAL SERVICES	1,306,440	1,989,722	1,437,347	2,247,148
INSURANCE				
Insurance - Fire		602	579	637
Insurance - Position Bond	16	43	42	45
Self-Insurance Services	33,072	76,906	76,906	75,281
Insurance Consultant	1,330	1,069	1,038	1,096
Insurance - Excess Liability (Auto, General)	4,864	4,983	5,173	5,691
	39,282	83,603	83,738	82,750
UTILTIES				
Water Service	32	32	31	32
Electric Service	591	591	825	854
Wastewater Service	36	35	35	37
Solid Waste Service	48	50	51	51
Solid Waste Service - Recycling		5	5	5
	707	713	947	979
INTER-CITY SERVICES				
Rental - Fleet Management	68,781	77,449	48,740	104,772
Gasoline - Fleet Management	86,234	25,848	34,423	25,038
Maintenance - Fleet Management	65,295	40,404	23,320	40,005
Purchasing & Stores Service	13,908	16,715	16,715	19,374
General Fund Services	353,712	367,829	367,829	394,738
Intra-Departmental Charges - PC & Network Support	34,447	31,422	29,716	31,410
Intra-Departmental Charges - Telephone	4,536	7,830	7,830	8,245
Intra-Departmental Charges - Radios	2,364	2,410	2,410	2,487
Intra-Departmental Charges - Facilities	5,220	6,652	6,652	6,286
Intra-Departmental Charges - Janitorial	3,648	4,084	4,084	4,283
Intra-Departmental Charges - Training Ctr	600	645	645	1,448
Intra-Departmental Charges - IT Operations - GIS	38,664	47,403	47,403	55,531
Intra-Departmental Charges - IT Operations - Application Dev	35,616	44,046	44,046	54,151
Intra-Departmental Charges - IT Operations - Network Support	25,312	28,333	27,713	32,876
Intra-Departmental Charges - IT Operations - IT Security		9,444	8,799	12,166
	738,337	710,514	670,325	792,810

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Repair Of Equipment	260	525	525	536
Printing & Photography	314	308	308	314
Postage & Mailing	406	350	350	357
Subscription & Membership	3,513	4,300	4,300	4,386
Telephone Communications	9,119	8,042	8,042	8,203
Travel	15,139	7,500	7,500	7,650
Training	11,122	12,000	12,000	12,240
Licenses & Permits	1,576	2,000	2,000	2,040
All Other Administrative		150	150	153
Bad Debt Expense	15,027	10,000	10,000	10,200
Contribution to the Water Atlas	5,000	5,000	5,000	5,000
Office Supplies	2,245	2,800	2,800	2,856
Equipment - Noncapital	4,151	5,050	5,050	5,151
All Other Materials & Supplies	6,407	6,000	6,000	6,120
Uniforms	11,115	11,000	11,000	11,220
Tools & Implements	517	1,600	1,600	1,632
Personal Safety Equipment	678	1,600	1,600	1,632
	86,589	78,225	78,225	79,690
GRANTS AND AID TO AGENCIES				
Contribution To LEAD	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000
SUB-TOTAL	2,181,355	2,872,777	2,280,582	3,213,377
		NON-DEPARTMENTAL		
DEBT SERVICE				
TV & Clean Storm Drain Structures	179,943			
Street Sweeping Operations	377,916			
Heatherpoint Stormwater Sewer Repair	20,939	20,939	20,939	20,940
Lake Bonnet Drainage Improvement CBDG-MIT Grant		205,296	62,806	
	578,798	226,235	83,745	20,940

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Emergency Manager		1,925	963	1,897
NPDES Permitting - Administration	39,636	42,050	42,050	44,250
Public Education Programs	78,019	69,585	69,585	50,000
Retrofit Existing Storm Sewers	816,010	1,688,280	1,688,280	800,000
TV & Clean Storm Drain Structures	355,935	522,868	525,751	722,692
General Lake Improvements	224,028	1,110,276	1,110,276	250,000
GIS Storm Sewer Inventory	67,019	90,344	90,344	75,000
Install / Maintain Pollution Control Devices	36,924	96,807	96,807	45,000
Lake Hunter - Watershed Management	686	35,485	35,485	50,000
Lake Bonny Watershed Management Plan & Projects	30,144	202,546	202,546	15,000
Lake Parker TMDL Project - WQ Treatment	291,723	642,496	642,496	200,000
Wayman St. Ditch Repairs		321,652	321,652	15,000
GIS Technician - Engineering	105,910	85,997	85,997	89,437
Drainage Maintenance Operations	885,682	1,292,517	1,286,686	888,260
Street Sweeping Operations	724,125	1,719,849	2,276,305	1,886,743
Highlands Hills Ditch Maint & Repairs		97,658	97,658	15,000
Lake Hollingsworth Southside Shoreline Stab	9,624			
Crystal Lake TMDL	7,973	523,707	523,707	20,000
Environmental Code Enforcement Officer	57,492	49,658	49,658	87,821
Lake Beulah Shoreline Restoration		15,000	15,000	
Lake Morton Shoreline Restoration	14,601	100,000	100,000	
Contrib to FL Friendly Landscaping	10,000	10,000	10,000	10,000
Southern Landings Repairs		10,000	10,000	2,000
Upgrades to Office	6,638	93,362	93,362	
Aquatic Plant Management Plans				1,000
Lake Bonnet Water Quality Improvement	5,571	333,154	333,154	5,000
Five Points Roundabout		370,000	370,000	
Solid Waste/Lakes - 305 Eastside Property	8,802			
Lake Bonny Drainage Project		323,069	323,069	
Lake Hollingsworth TMDL Program	202,352	778,751	778,751	50,000
Water Quality Improvement Project	76,719	1,375,105	1,375,105	125,000
Emergency Protective Measures	475			
Stormwater Management Master Plan	6,773	603,826	603,826	
Aquatic Harvester	114,033	297,462	636,628	169,226
S. Edgewood Drive (Taft St to US 98S)		94,000	94,000	
SWFMD Crystal Lake Water Quality Improvement Study Q178	52,811	22,215	22,215	
Drainage Capital Equipment		23,000	23,000	
SWFMD Lake Parker Restoration	69,120	71,499	71,499	
Lake Bonny Outfall BY070 Stormwater Retrofit		280,000	280,000	
Project Implementation	15,414	5,343,640	5,343,640	
Phase I - Feasibility Study		1,540,698	1,540,698	

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 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		375,867		
TV & Clean Storm Drain Structures	6,373			
General Lake Improvements	9,285			
Street Sweeping Operations	2,192,727			
Aquatic Harvester	32,900			
Drainage Capital Equipment	33,825	125,846	125,846	20,000
Capital Equipment		50,000	50,000	
	6,589,349	59,071,832	59,587,677	5,638,326
TRANSFERS TO OTHER FUNDS				
Transfer To Other Funds		116,485	62,807	152,356
Transfer To General Fund				3,192
Transfer To Debt Service Fund	29,964	30,325	30,325	30,668
Transfer To Fleet Mgmt Reserve	723,168	115,000	115,000	300,000
Transfer To Information Technology	2,256	2,251	2,251	2,251
	755,388	264,061	210,383	488,467
	10,104,890	62,434,905	62,162,387	9,361,110

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REVENUE AND EXPENDITURE SUMMARY
BUILDING INSPECTION

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	1,449,088	1,570,492	1,486,707	1,611,122
Fringe Benefits	407,928	459,696	417,952	468,035
Total Personnel	1,857,016	2,030,188	1,904,659	2,079,157
Non-Personnel				
Utilities	17,296	17,345	14,289	14,743
Professional and Contractual	161,590	181,480	70,228	132,385
Insurance and Fixed Charges	63,663	41,719	41,772	44,932
Internal Service Charges	1,309,503	1,249,668	1,239,979	1,392,108
All Other Operations & Maintenance	40,843	65,816	65,816	67,132
Maintenance and Special Projects		1,856	928	270,355
Total Non-Personnel	1,592,895	1,557,884	1,433,012	1,921,655
Total Expenditures	3,449,911	3,588,072	3,337,671	4,000,812
Transfers				
Transfers Out	497,125	212,494	212,494	45,948
Net Transfers	(497,125)	(212,494)	(212,494)	(45,948)
Revenue Sources				
License and Permits	2,652,796	2,346,827	2,347,071	2,469,841
Charges for Services	25,610	31,600	8,000	10,000
Interest Income	259,100	60,000	76,205	65,000
All Other Revenue	47,338	51,617	51,617	52,650
Total Revenue	2,984,844	2,490,044	2,482,893	2,597,491
Funding to be Provided	962,192	1,310,522	1,067,272	1,449,269

BUILDING INSPECTION

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		LICENSE AND PERMITS		
BUILDING INSPECTION FEES				
Building Inspection Fees	1,680,282	1,491,446	1,500,000	1,600,000
Other Building Inspection Fees	332,207	274,423	275,000	285,000
Plumbing Inspection Fees	179,158	155,509	156,000	160,000
Mechanical Inspection Fees	200,995	181,390	181,390	185,000
Electrical Inspection Fees	224,221	208,138	208,000	212,160
Notice of Commencement Fee	29,383	32,522	20,000	21,000
Records Maintenance Fee	6,550	3,399	6,681	6,681
	2,652,796	2,346,827	2,347,071	2,469,841
TOTAL LICENSE AND PERMITS	2,652,796	2,346,827	2,347,071	2,469,841
		CHARGES FOR SERVICES		
GENERAL GOVERNMENT				
Zoning & Subdivision Fees	25,610	31,600	8,000	10,000
	25,610	31,600	8,000	10,000
TOTAL CHARGES FOR SERVICES	25,610	31,600	8,000	10,000
		MISCELLANEOUS REVENUES		
OTHER				
Credit Card Convenience Fees	47,338	51,617	51,617	52,650
	47,338	51,617	51,617	52,650
INVESTMENT INCOME				
Interest on Pooled Investments	85,850	60,000	76,205	65,000
Market Value Restatement	173,250			
	259,100	60,000	76,205	65,000
TOTAL MISCELLANEOUS REVENUE	306,438	111,617	127,822	117,650
SUB-TOTAL	2,984,844	2,490,044	2,482,893	2,597,491
PRIOR YEAR SURPLUS	962,192	1,310,522	1,067,272	1,449,269
TOTAL REVENUES	3,947,036	3,800,566	3,550,165	4,046,760

BUILDING INSPECTION

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
PERSONAL SERVICES	1,857,016	2,030,188	1,904,659	2,079,157
INSURANCE				
Insurance - Position Bond	32	33	32	34
Self-Insurance Services	60,720	39,264	39,264	42,198
Insurance Consultant	604	567	550	581
Insurance - Excess Liability (Auto, General)	2,307	1,855	1,926	2,119
	63,663	41,719	41,772	44,932
UTILTIES				
Water Service	741	771	747	762
Electric Service	14,383	14,389	11,349	11,746
Wastewater Service	828	849	846	888
Solid Waste Service	1,224	1,222	1,233	1,233
Solid Waste Service - Recycling	120	114	114	114
	17,296	17,345	14,289	14,743
INTER-CITY SERVICES				
Rental - Fleet Management	37,678	42,054	41,157	42,152
Gasoline - Fleet Management	26,163	28,173	23,182	29,340
Maintenance - Fleet Management	41,885	39,890	40,197	42,180
Purchasing & Stores Service	1,308	836	836	842
General Fund Services	862,452	708,224	708,224	785,041
Intra-Departmental Charges - PC & Network Support	46,523	42,131	38,022	39,224
Intra-Departmental Charges - Telephone	9,564	10,239	10,239	12,051
Intra-Departmental Charges - Facilities	33,000	42,036	42,036	39,725
Intra-Departmental Charges - Janitorial	23,040	25,808	25,808	27,068
Intra-Departmental Charges - Training Ctr	1,056	1,129	1,129	1,138
Intra-Departmental Charges - IT Operations - GIS	30,840	37,139	37,139	40,930
Intra-Departmental Charges - IT Operations - Application Dev	166,008	228,274	228,274	276,689
Intra-Departmental Charges - IT Operations - Network Support	29,986	33,004	33,005	40,520
Intra-Departmental Charges - IT Operations - IT Security		10,731	10,731	15,208
	1,309,503	1,249,668	1,239,979	1,392,108
ALL OTHER O&M				
Contractual Services	33,936	84,255	28,000	85,940
Banking Service	2,336	4,313	3,516	4,399
Advertising		2,633		2,686
Annual Audit	2,500	1,800	1,850	1,761
Visa/Mastercard Bank Charges	49,945	51,617		
Contract Labor	72,873	36,862	36,862	37,599
Repair Of Equipment		731	731	746
Printing & Photography	564	647	647	660
Postage & Mailing		747	747	762

BUILDING INSPECTION

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Subscription & Membership	3,046	3,573	3,073	3,134
Telephone Communications	16,045	12,935	12,935	13,194
Travel	2,293	5,018	5,018	5,118
Training	10,420	15,638	8,138	8,301
Software License & Maintenance		770	770	785
Office Supplies	1,893	9,104	20,104	20,506
Equipment - Noncapital	2,261	8,449	8,449	8,618
Uniforms	4,321	8,204	5,204	5,308
	202,433	247,296	136,044	199,517
SUB-TOTAL	3,449,911	3,586,216	3,336,743	3,730,457
SPECIAL PROJECTS				
Emergency Manager		1,856	928	1,558
Office Renovation				268,797
		1,856	928	270,355
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	44,894	45,435	45,435	45,948
Transfer To Information Technology	452,231	167,059	167,059	
	497,125	212,494	212,494	45,948
GRAND TOTAL	**3,947,036**	**3,800,566**	**3,550,165**	**4,046,760**

REVENUE AND EXPENDITURE SUMMARY
DEBT SERVICE FUND

	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Proposed Budget
Non-Personnel				
Debt Service	3,534,345	3,576,927	3,576,927	3,617,265
Total Non-Personnel	3,534,345	3,576,927	3,576,927	3,617,265
Total Expenditures	3,534,345	3,576,927	3,576,927	3,617,265
Transfers				
Transfers In	3,534,345	3,576,927	3,576,927	3,617,265
Net Transfers	3,534,345	3,576,927	3,576,927	3,617,265
Revenue Sources				
Investments	(47,409)			
All Other Revenue	942,302			
Total Revenue	894,893			
Funding to be Provided	(894,893)			

DEBT SERVICE FUND

	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		MISCELLANEOUS REVENUES		
OTHER				
All Other Misc Revenue	8,326,400			
	8,326,400			
REIMBURSEMENTS				
Miscellaneous Reimbursements	(7,384,098)			
	(7,384,098)			
INVESTMENT INCOME				
Interest on Pooled Investments	262,336			
Market Value Restatement	(309,745)			
	(47,409)			
TOTAL MISCELLANEOUS REVENUE	894,893			
		TRANSFERS FROM OTHER FUNDS		
Transfer from General Fund	3,315,612	3,355,559	3,355,559	3,393,400
Transfer from CDBG Fund	12,308	12,456	12,456	12,596
Transfer from RP Funding Center	112,266	113,619	113,619	114,899
Transfer from Stormwater Utilities Fund	29,964	30,325	30,325	30,668
Transfer from CRA	19,301	19,533	19,533	19,754
Transfer from Building Inspection Fund	44,894	45,435	45,435	45,948
TOTAL TRANSFERS FROM OTHER FUNDS	3,534,345	3,576,927	3,576,927	3,617,265
SUB-TOTAL	4,429,238	3,576,927	3,576,927	3,617,265
PRIOR YEAR SURPLUS	(894,893)			
TOTAL REVENUES	3,534,345	3,576,927	3,576,927	3,617,265

DEBT SERVICE FUND

	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES				
DEBT SERVICE				
Interest Expense	887,077	822,672	822,672	756,022
Principal Retirement	2,647,268	2,754,255	2,754,255	2,861,243
GRAND TOTAL	**3,534,345**	**3,576,927**	**3,576,927**	**3,617,265**

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REVENUE AND EXPENDITURE SUMMARY
FLEET MANAGEMENT

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	1,575,989	1,847,977	1,647,229	1,930,201
Fringe Benefits	527,263	615,273	515,771	638,764
Total Personnel	2,103,252	2,463,250	2,163,000	2,568,965
Non-Personnel				
Utilities	54,680	52,899	54,106	55,435
Professional and Contractual	916,517	1,114,011	920,527	992,991
Insurance and Fixed Charges	101,284	93,823	84,458	109,108
Internal Service Charges	759,515	951,813	986,784	835,981
All Other Operations & Maintenance	7,615,923	7,497,724	7,662,913	7,928,318
Debt Service	102,148	103,861	103,259	103,911
Capital Outlay	6,115,569	29,918,909	30,375,349	3,336,000
Maintenance and Special Projects	120,552	1,925	963	1,829
Total Non-Personnel	15,786,188	39,734,965	40,188,359	13,363,573
Total Expenditures	17,889,440	42,198,215	42,351,359	15,932,538
Transfers				
Transfers In	1,297,228	3,226,725	3,226,725	2,301,000
Transfers Out	6,540	6,540	6,540	9,627
Net Transfers	1,290,688	3,220,185	3,220,185	2,291,373
Revenue Sources				
Intergovernmental Revenues	152,081	35,000	35,000	35,700
Charges for Services	20,186,314	20,071,104	21,230,744	24,084,797
Interest Income	122,738	35,000	2,569,700	2,800,000
All Other Revenue	1,598,576	1,753,500	1,460,330	1,503,570
Total Revenue	22,059,709	21,894,604	25,295,774	28,424,067
Funding to be Provided	(5,460,957)	17,083,426	13,835,400	(14,782,902)

FLEET MANAGEMENT

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		INTERGOVERNMENTAL REVENUE		
STATE REVENUE SHARING				
Motor Fuel Tax Rebate	152,081	35,000	35,000	35,700
	152,081	35,000	35,000	35,700
TOTAL INTERGOVERNMENTAL	152,081	35,000	35,000	35,700
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Depreciation Reserve Billings	8,551,294	8,500,000	8,890,217	11,748,947
Maintenance of Fleet Mgmt Equipment	6,582,750	6,500,000	7,520,436	7,325,850
Fleet Mgmt Fuel Billings	4,464,030	4,500,000	4,213,275	4,400,000
Equipment Fees	588,240	571,104	606,816	610,000
	20,186,314	20,071,104	21,230,744	24,084,797
TOTAL CHARGES FOR SERVICES	20,186,314	20,071,104	21,230,744	24,084,797
		FINES AND FORFEITS		
Lawsuit Settlement Proceeds	59,938			
Penalties on Assessments	189			
TOTAL FINES AND FORFEITS	60,127			
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	4,305	3,500	4,000	3,570
Insurance Proceeds - Workers Comp Claims	7,234			
	11,539	3,500	4,000	3,570
SALES OF FIXED ASSETS				
Sale Of Rental Equipment	1,496,509	1,750,000	1,451,330	1,500,000
	1,496,509	1,750,000	1,451,330	1,500,000
REIMBURSEMENTS				
Damage Reimbursements	30,401		5,000	
	30,401		5,000	
INVESTMENT INCOME				
Interest on Pooled Investments	1,902,488	35,000	2,569,700	2,800,000
Other Interest Revenue	1,085			
Market Value Restatement	(1,780,835)			
	122,738	35,000	2,569,700	2,800,000
TOTAL MISCELLANEOUS REVENUE	1,661,187	1,788,500	4,030,030	4,303,570

FLEET MANAGEMENT

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		TRANSFERS FROM OTHER FUNDS		
Transfer from Other Funds		700,805	700,805	325,000
Transfer from General Fund	18,164	55,408	55,408	
Transfer from Transportation Fund		70,000	70,000	60,000
Transfer from Public Improvement Fund		92,114	92,114	31,000
Transfer from WW R&R	163,896	842,000	842,000	425,000
Transfer from Solid Waste Management		776,398	776,398	300,000
Transfer from Water R&R	102,000	165,000	165,000	830,000
Transfer from Stormwater Utilities Fund	723,168	115,000	115,000	300,000
Transfer from Facilities Maintenance Fund				30,000
Transfer from Electric R & R		325,000	325,000	
Transfer from Law Enforcement Trust	290,000	85,000	85,000	
TOTAL TRANSFERS FROM OTHER FUNDS	1,297,228	3,226,725	3,226,725	2,301,000
SUB-TOTAL	23,356,937	25,121,329	28,522,499	30,725,067
PRIOR YEAR SURPLUS	(5,460,957)	17,083,426	13,835,400	(14,782,902)
TOTAL REVENUES	17,895,980	42,204,755	42,357,899	15,942,165

FLEET MANAGEMENT

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**OPERATIONS**		
PERSONAL SERVICES	249,715	244,774	217,997	237,548
INSURANCE				
Insurance - Fire	11,853	24,689	23,731	26,104
Insurance - Position Bond	35	45	44	46
Self-Insurance Services	72,420	58,092	49,793	71,136
Insurance Consultant	6,286	3,682	3,575	3,775
Insurance - Excess Liability (Auto, General)	10,690	7,315	7,315	8,047
	101,284	93,823	84,458	109,108
UTILTIES				
Water Service	1,989	2,035	2,055	2,096
Electric Service	32,971	33,024	32,467	33,603
Wastewater Service	2,962	3,008	3,033	3,185
Solid Waste Service	16,446	14,526	16,245	16,245
Solid Waste Service - Recycling	312	306	306	306
	54,680	52,899	54,106	55,435
INTER-CITY SERVICES				
Rental - Fleet Management	29,879	38,592	33,610	47,495
Gasoline - Fleet Management	30,548	34,711	23,237	35,402
Maintenance - Fleet Management	84,343	198,445	251,792	59,605
Purchasing & Stores Service	66,492	107,813	107,813	96,871
General Fund Services	366,816	376,876	376,876	405,436
Intra-Departmental Charges - PC & Network Support	39,298	37,382	32,116	34,136
Intra-Departmental Charges - Telephone	8,052	9,035	9,035	9,514
Intra-Departmental Charges - Radios	2,364	2,410	2,410	2,487
Intra-Departmental Charges - Facilities	28,956	30,730	36,876	34,849
Intra-Departmental Charges - Janitorial	13,548	13,950	15,171	15,911
Intra-Departmental Charges - Training Ctr	1,404	1,505	1,505	1,396
Intra-Departmental Charges - IT Operations - Application Dev	55,416	52,375	52,375	36,626
Intra-Departmental Charges - IT Operations - Network Support	32,399	35,541	32,808	40,437
Intra-Departmental Charges - IT Operations - IT Security		12,448	11,160	15,816
	759,515	951,813	986,784	835,981

FLEET MANAGEMENT

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Banking Service	1,017	1,859	1,512	1,896
Annual Audit	5,430	4,341	4,015	3,821
Printing & Photography		526	250	300
Subscription & Membership	1,246	1,580	1,600	1,611
Telephone Communications	3,229	3,160	3,163	3,224
Travel	4,704	1,580	1,000	1,500
Training	9,252	10,532	10,000	10,000
All Other Sundry Charges	406	526	500	500
Software License & Maintenance	34,018	39,406	21,000	21,486
Loss On Disposal of Fixed Assets	198,052			
Office Supplies	1,492	1,764	1,500	1,500
Equipment - Noncapital	1,348	1,053	1,000	1,000
All Other Materials & Supplies	5,135	4,997		4,500
Uniforms	7,027	11,585	11,000	11,000
Personal Safety Equipment	4,150	6,319	6,400	6,455
Increase/Decrease In Inventory	261			
	276,767	89,228	62,940	68,793
SUB-TOTAL	1,441,961	1,432,537	1,406,285	1,306,865
		MAINTENANCE		
PERSONAL SERVICES	1,853,537	2,218,476	1,945,003	2,331,417
ALL OTHER O&M				
Contractual Services	633,779	749,896	600,000	663,000
Body Shop Services	236,582	320,000	280,000	285,600
Towing	39,709	37,915	35,000	38,674
Maintenance Of Facilities	15,028	158,321	40,000	32,228
Licenses & Permits	10,279	15,798	15,500	16,114
Car Washing	40,514	42,128	40,000	40,000
Auto/Heavy Equipment Fuel	4,121,780	4,140,608	4,400,000	4,657,900
All Other Materials & Supplies	39,793	105,319	100,000	107,426
Tools & Implements	17,012	52,659	60,000	53,713
Tires & Tubes	878,855	850,000	850,000	867,000
Parts For Equipment	2,097,008	1,952,250	2,000,000	1,991,295
Lubricants	125,334	97,613	100,000	99,566
	8,255,673	8,522,507	8,520,500	8,852,516
SUB-TOTAL	10,109,210	10,740,983	10,465,503	11,183,933

FLEET MANAGEMENT

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	65,035	65,999	65,999	66,561
Capital Improvement Revenue and Refunding Bonds, Series 2021A	37,113	37,862	37,260	37,350
	102,148	103,861	103,259	103,911
CAPITAL EQUIPMENT				
Contingency		432,410	900,540	1,000,000
Equipment - Capital		61,690	50,000	35,000
Motor Equipment	6,115,569	29,424,809	29,424,809	2,301,000
	6,115,569	29,918,909	30,375,349	3,336,000
SPECIAL PROJECTS				
OPERATIONS:				
Emergency Manager		1,925	963	1,829
Fleet Fuel Island	107,148			
MAINTENANCE:				
Hurricane Idalia Recovery	3,749			
Hurricane Idalia Recovery-Perry/Tri-County	9,655			
	120,552	1,925	963	1,829
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund				3,087
Transfer To Information Technology	6,540	6,540	6,540	6,540
	6,540	6,540	6,540	9,627
GRAND TOTAL	17,895,980	42,204,755	42,357,899	15,942,165

REVENUE AND EXPENDITURE SUMMARY
PURCHASING AND STORES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	834,435	980,142	917,296	1,038,163
Fringe Benefits	265,403	286,065	255,838	251,706
Total Personnel	1,099,838	1,266,207	1,173,134	1,289,869
Non-Personnel				
Utilities	77,895	77,736	65,286	66,701
Professional and Contractual	68,323	54,907	3,367	66,180
Insurance and Fixed Charges	73,389	217,390	210,090	229,372
Internal Service Charges	1,240,568	1,305,013	1,298,023	1,250,661
All Other Operations & Maintenance	277,297	579,282		524,404
Debt Service	33,544	30,898	30,898	31,246
Maintenance and Special Projects	16,849	48,378	550	18,786
Total Non-Personnel	1,787,865	2,313,604	1,608,214	2,187,350
Total Expenditures	2,887,703	3,579,811	2,781,348	3,477,219
Transfers				
Transfers Out	7,512	7,507	7,507	9,132
Net Transfers	(7,512)	(7,507)	(7,507)	(9,132)
Revenue Sources				
Charges for Services	2,074,476	3,391,185	3,301,576	3,211,165
Interest Income	166,299	40,000		
All Other Revenue	12,806	10,000		
Total Revenue	2,253,581	3,441,185	3,301,576	3,211,165
Funding to be Provided	641,634	146,133	(512,721)	275,186

PURCHASING AND STORES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Sales-General Fund	163,079	249,058	186,497	227,469
Sales-Fleet Mgmt	6,172	7,405	4,229	7,631
Sales-Purchasing & Stores	3,515	15,871	11,148	12,188
Sales-CDBG	17	151	151	170
Sales-RP Funding Center	416	1,166	1,166	1,421
Sales-Transportation Fund	664	1,605	1,455	1,962
Sales-Solid Waste Mgmt	5,907	7,299	2,357	6,410
Sales - Airport	2,987	4,028	9,900	7,044
Sales-Parking System	2,090	1,393	1,164	2,178
Sales-Wastewater	72,207	80,762	85,116	105,641
Sales-Public Improvement	13,532	333	4,685	8,727
Sales-Electric Utilities	(18,679)	10,116	2,729	2,441
Allocation - Cleveland Heights Golf Course	4,776	8,358	8,358	8,424
Allocation - General Fund	313,788	580,024	580,024	413,588
Allocation - Fleet Mgmt	66,492	107,813	107,813	96,871
Allocation - Wastewater	92,568	159,630	159,630	146,570
Allocation - Parking	432	836	836	842
Allocation - Airport	76,920	63,518	63,518	47,172
Allocation - RP Funding Center	2,172	11,701	11,701	9,266
Allocation - Solid Waste	16,944	30,923	30,923	24,428
Allocation - Electric	885,696	1,629,732	1,629,732	1,467,388
Allocation - Water	108,648	152,108	152,108	124,669
Sales - Water	51,809	53,837	40,582	61,200
Sales - Stormwater Utilities		151	75	62
Sales-LCRA	45	167	115	77
Sales-Home		91	91	31
Allocation - Facilities Maintenance	93,444	47,638	47,638	275,451
Sales - Facilities Maintenance	5,280	10,419	5,902	10,766
Allocation - Information Technology	66,924	124,528	124,528	105,295
Sales - Information Technology Fund	207	803	6,900	3,460
Allocation - Stormwater	13,908	16,715	16,715	19,374
Allocation - Downtown CRA	1,740	836	836	842
Allocation - Mid-Town	14,340	836	836	5,897
Allocation - Dixieland	432	836	836	842
Sales-Health Insurance Fund	182	182	427	417
Sales - Disaster 7 Fund - Dorian	4,044	8,783		3,615
Allocation - Building Inspection Fund	1,308	836	836	842
Sales-Building Inspection	470	697	19	494
	2,074,476	3,391,185	3,301,576	3,211,165

PURCHASING AND STORES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
TOTAL CHARGES FOR SERVICES	2,074,476	3,391,185	3,301,576	3,211,165
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	12,806	10,000		
	12,806	10,000		
INVESTMENT INCOME				
Interest on Pooled Investments	32,982	40,000		
Market Value Restatement	133,317			
	166,299	40,000		
TOTAL MISCELLANEOUS REVENUE	179,105	50,000		
SUB-TOTAL	2,253,581	3,441,185	3,301,576	3,211,165
PRIOR YEAR SURPLUS	641,634	146,133	(512,721)	275,186
TOTAL REVENUES	2,895,215	3,587,318	2,788,855	3,486,351

PURCHASING AND STORES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	590,183	684,253	626,954	676,161
INSURANCE				
Insurance - Fire	39,235	190,289	182,904	201,194
Insurance - Position Bond	19	25	24	26
Self-Insurance Services	29,580	23,019	23,019	23,639
Insurance Consultant	1,209	1,030	1,000	1,056
Insurance - Excess Liability (Auto, General)	3,346	3,027	3,143	3,457
	73,389	217,390	210,090	229,372
UTILTIES				
Water Service	2,668	2,483	2,275	2,321
Electric Service	48,589	48,828	37,889	39,215
Wastewater Service	1,476	1,093	865	908
Solid Waste Service	24,778	24,945	23,870	23,870
Solid Waste Service - Recycling	384	387	387	387
	77,895	77,736	65,286	66,701
INTER-CITY SERVICES				
Rental - Fleet Management	41,976	49,119	42,661	43,941
Gasoline - Fleet Management	2,557	3,600	1,532	3,672
Maintenance - Fleet Management	25,032	19,675	31,150	19,997
General Fund Services	270,036	264,784	264,784	299,394
Intra-Departmental Charges - PC & Network Support	39,786	36,910	37,097	37,835
Intra-Departmental Charges - Telephone	15,108	16,262	16,262	17,125
Intra-Departmental Charges - Facilities	51,984	66,217	66,217	62,577
Intra-Departmental Charges - Janitorial	158,352	177,367	177,367	186,026
Intra-Departmental Charges - Training Ctr	804	860	860	827
Intra-Departmental Charges - IT Operations - Application Dev	596,328	613,126	613,126	520,712
Intra-Departmental Charges - IT Operations - Network Support	32,713	36,138	35,592	42,739
Intra-Departmental Charges - IT Operations - IT Security		12,878	11,375	15,816
	1,234,676	1,296,936	1,298,023	1,250,661
ALL OTHER O&M				
Banking Service	339	571	462	582
Annual Audit	3,936	2,835	2,905	2,764
Contract Labor	64,048	51,501		62,834
Repair Of Equipment	6,733	11,131		10,028
Postage & Mailing	842	2,486		2,529
Subscription & Membership	4,568	6,291		1,521
Telephone Communications	3,375	4,645		4,738
Travel	200	334		341
Training	444	505		516

PURCHASING AND STORES

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Software License & Maintenance	25,181			26,443
Leases Expense Clearing	(855)			
Subscription Expense Clearing	(42,030)			
Office Supplies	4,250	5,266		5,372
Equipment - Noncapital	1,760	3,039		3,100
All Other Materials & Supplies	101	664		678
Uniforms	3,200	3,687		3,761
Tools & Implements	907	634		647
Merchandise	333,211	539,300		463,404
Increase/Decrease In Inventory	(64,590)			
	345,620	632,889	3,367	589,258
SUB-TOTAL	2,321,763	2,909,204	2,203,720	2,812,153
		WAREHOUSE		
PERSONAL SERVICES	509,655	581,954	546,180	613,708
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support		2,003		
Intra-Departmental Charges - Radios	5,892	6,074		
	5,892	8,077		
ALL OTHER O&M				
Equipment - Noncapital		1,300		1,326
		1,300		1,326
SUB-TOTAL	515,547	591,331	546,180	615,034
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	30,531	30,898	30,898	31,246
Operations	3,013			
	33,544	30,898	30,898	31,246
SPECIAL PROJECTS				
Emergency Manager		1,100	550	1,084
OpenGov Procurement Software	16,849	47,278		17,702
	16,849	48,378	550	18,786
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund				1,625
Transfer To Information Technology	7,512	7,507	7,507	7,507
	7,512	7,507	7,507	9,132
GRAND TOTAL	**2,895,215**	**3,587,318**	**2,788,855**	**3,486,351**

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REVENUE AND EXPENDITURE SUMMARY
FACILITIES MAINTENANCE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	3,021,538	3,327,804	3,331,625	3,742,586
Fringe Benefits	1,298,987	1,448,826	1,093,897	1,295,434
Total Personnel	4,320,525	4,776,630	4,425,522	5,038,020
Non-Personnel				
Utilities	20,510	20,572	18,896	19,374
Professional and Contractual	334,504	344,084	344,121	350,908
Insurance and Fixed Charges	150,594	158,826	158,548	151,593
Internal Service Charges	968,668	948,585	943,034	1,352,660
All Other Operations & Maintenance	785,588	787,615	785,959	802,353
Debt Service	122,570	124,046	124,046	125,445
Capital Outlay	2,575	38,571	118,828	121,206
Maintenance and Special Projects	821,041	2,904,103	2,826,846	1,285,917
Total Non-Personnel	3,206,050	5,326,402	5,320,278	4,209,456
Total Expenditures	7,526,575	10,103,032	9,745,800	9,247,476
Transfers				
Transfers Out	2,964	2,967	2,967	38,932
Net Transfers	(2,964)	(2,967)	(2,967)	(38,932)
Revenue Sources				
Charges for Services	7,379,268	8,988,619	8,988,619	8,682,903
Interest Income	20,676	55,000	119,600	85,000
All Other Revenue	763			
Total Revenue	7,400,707	9,043,619	9,108,219	8,767,903
Funding to be Provided	128,832	1,062,380	640,548	518,505

FACILITIES MAINTENANCE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
Facility Maintenance Services to City Funds				
Allocation - Cleveland Heights Golf Course	95,964	122,232	122,232	115,514
Allocation - General Fund	3,414,600	4,346,708	4,346,708	4,162,764
Allocation - Fleet Mgmt	28,956	36,876	36,876	34,849
Allocation - Wastewater	67,008	85,357	85,357	80,665
Allocation - Parking	22,356	28,480	28,480	26,915
Allocation - Airport	55,032	56,098	56,098	57,259
Allocation - RP Funding Center	27,516	28,049	28,049	28,630
Allocation - Solid Waste	12,276	15,639	15,639	14,779
Allocation - Electric	1,058,760	1,348,663	1,348,663	1,274,526
Allocation - Water	118,152	150,497	150,497	142,224
Allocation - Facilities Maintenance	29,304	37,326	37,326	35,274
Allocation - Purchasing & Stores	51,984	66,217	66,217	62,577
Allocation - Information Technology	40,320	51,366	51,366	45,119
Allocation - Self Insurance	265,464	275,113	275,113	279,094
Allocation - Stormwater	5,220	6,652	6,652	6,286
Allocation - Downtown CRA	492	628	628	593
Allocation - Mid-Town	61,128	55,962	55,962	42,334
Allocation - Dixieland	60	79	79	75
Allocation - Building Inspection Fund	33,000	42,036	42,036	39,725
	5,387,592	6,753,978	6,753,978	6,449,202
Janitorial Services to City Funds				
Allocation - Cleveland Heights Golf Course	29,460	32,996	32,996	34,607
Allocation - General Fund	705,888	802,671	802,671	818,947
Allocation - Fleet Mgmt	13,548	15,171	15,171	15,911
Allocation - Wastewater	59,268	66,384	66,384	69,625
Allocation - Airport	68,496	68,500	68,500	
Allocation - Solid Waste	10,056	11,257	11,257	11,806
Allocation - Electric	808,440	905,544	905,544	949,749
Allocation - Water	53,052	59,427	59,427	62,328
Allocation - Facilities Maintenance	4,212	4,712	4,712	4,942
Allocation - Purchasing & Stores	158,352	177,367	177,367	186,026
Allocation - Information Technology	38,652	43,294	43,294	30,134
Allocation - Self Insurance	12,432	13,921	13,921	14,600
Allocation - Stormwater	3,648	4,084	4,084	4,283
Allocation - Downtown CRA	348	385	385	404
Allocation - Mid-Town	2,736	3,071	3,071	3,220
Allocation - Dixieland	48	49	49	51
Allocation - Building Inspection Fund	23,040	25,808	25,808	27,068
	1,991,676	2,234,641	2,234,641	2,233,701

FACILITIES MAINTENANCE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
TOTAL CHARGES FOR SERVICES	7,379,268	8,988,619	8,988,619	8,682,903
		FINES AND FORFEITS		
Penalties on Assessments	1			
TOTAL FINES AND FORFEITS	**1**			
		MISCELLANEOUS REVENUES		
OTHER				
Insurance Proceeds - Workers Comp Claims	495			
Refund of Prior Year Expenses	267			
	762			
INVESTMENT INCOME				
Interest on Pooled Investments	78,077	55,000	119,600	85,000
Market Value Restatement	(57,401)			
	20,676	55,000	119,600	85,000
TOTAL MISCELLANEOUS REVENUE	21,438	55,000	119,600	85,000
SUB-TOTAL	7,400,707	9,043,619	9,108,219	8,767,903
PRIOR YEAR SURPLUS	128,832	1,062,380	640,548	518,505
TOTAL REVENUES	7,529,539	10,105,999	9,748,767	9,286,408

FACILITIES MAINTENANCE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**FACILITIES MAINTENANCE**		
PERSONAL SERVICES	2,396,858	2,420,743	2,304,575	2,624,535
INSURANCE				
Insurance - Fire	4,904	10,538	10,129	11,142
Insurance - Position Bond	80	98	95	101
Self-Insurance Services	140,508	143,846	143,846	135,444
Insurance Consultant	604	464	450	475
Insurance - Excess Liability (Auto, General)	4,498	3,880	4,028	4,431
	150,594	158,826	158,548	151,593
UTILTIES				
Water Service	982	999	1,566	1,597
Electric Service	12,990	13,022	9,950	10,298
Wastewater Service	1,150	1,160	1,989	2,088
Solid Waste Service	5,388	5,391	5,391	5,391
	20,510	20,572	18,896	19,374
INTER-CITY SERVICES				
Rental - Fleet Management	116,702	126,460	122,793	255,841
Gasoline - Fleet Management	47,733	68,253	46,770	69,622
Maintenance - Fleet Management	81,800	71,166	84,815	72,204
Purchasing & Stores Service	93,444	47,638	47,638	275,451
General Fund Services	389,496	383,521	383,521	408,766
Intra-Departmental Charges - PC & Network Support	38,537	35,066	33,285	34,839
Intra-Departmental Charges - Telephone	11,076	12,648	12,648	13,954
Intra-Departmental Charges - Radios	3,540	3,616	3,616	3,731
Intra-Departmental Charges - Facilities	29,304	37,326	37,326	35,274
Intra-Departmental Charges - Janitorial	4,212	4,712	4,712	4,942
Intra-Departmental Charges - Training Ctr	3,204	3,439	3,439	3,310
Intra-Departmental Charges - IT Operations - GIS	552	3,604	3,604	9,730
Intra-Departmental Charges - IT Operations - Application Dev	99,840	89,314	89,314	71,975
Intra-Departmental Charges - IT Operations - Network Support	30,530	32,707	34,050	42,081
Intra-Departmental Charges - IT Operations - IT Security		11,161	11,589	16,425
	949,970	930,631	919,120	1,318,145

FACILITIES MAINTENANCE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Contractual Services	232,921	176,708	176,708	180,242
Annual Audit	1,900	1,369	1,406	1,338
Rentals	33,063	21,966	21,966	22,405
Maintenance Of Facilities	355,557	323,755	323,755	329,210
Repair Of Equipment	600	2,993	2,993	3,052
Printing & Photography	889	2,244	2,244	2,289
Postage & Mailing	100	426	426	434
Subscription & Membership	589	1,053	1,053	1,074
Telephone Communications	28,465	23,509	23,509	23,979
Travel	8	1,053	1,053	1,074
Training	1,224	2,568	2,568	2,619
All Other Sundry Charges	1,036	1,053	1,053	1,074
Licenses & Permits	170	822	822	838
Bad Debt Expense			350	
Office Supplies	4,305	4,944	4,944	5,042
Equipment - Noncapital	11,437	10,258	10,258	10,463
Uniforms	8,820	8,390	8,390	8,558
Tools & Implements	8,643	6,974	6,974	7,113
Agricultural & Horticultural Supplies	3,190	5,564	5,564	5,675
Parts For Equipment	46,932	74,499	74,499	75,989
Use Tax Allocation	(5)		(7)	
	739,844	670,148	670,528	682,468
CAPITAL EQUIPMENT				
Equipment - Capital	2,575	35,412	115,669	117,983
SPECIAL PROJECTS				
Emergency Manager		4,400	2,200	4,336
Train Station-Maintenance			5,200	5,304
HVAC Maintenance - Various Bldgs	177,225	274,317	252,357	257,404
Air Quality Investigations - City Buildings	28,949	15,176	15,176	15,479
Generator/UPS Maintenance	15,905	46,494	26,494	27,023
Security Systems Controls Maintenance	200,110	213,799	133,542	136,212
Electric Chiller HVAC Maintenance		719	719	733
Garage Door/Operator Maintenance	162,771	233,007	143,507	83,357
Plumbing Repairs / Replacement	51,990	63,834	35,658	36,371
Elevator Maintenance	78,234	1,856,428	1,994,104	500,000
SMA For Security Camera/Card Reader Software	89,366	100,992	122,952	125,412
Work Order Software & Technology Upgrade	16,491	37,137	37,137	35,330
Asset Management Training		7,800	7,800	7,956
	821,041	2,854,103	2,776,846	1,234,917
SUB-TOTAL	5,081,392	7,090,435	6,964,182	6,149,015

FACILITIES MAINTENANCE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		JANITORIAL		
PERSONAL SERVICES	1,583,468	1,956,476	1,750,724	2,008,788
ALL OTHER O&M				
Contractual Services	12,111	48,636	48,636	49,609
Contract Labor	9,035	44,897	44,897	45,795
Repair Of Equipment	581	1,053	1,053	1,075
Telephone Communications	4,995	5,371	5,371	5,479
Training	1,657	527	527	538
Equipment - Noncapital		1,053	1,053	1,075
Uniforms	10,475	7,372	7,372	7,520
Cleaning & Janitor Supply	221,394	214,755	214,755	219,051
	260,248	323,664	323,664	330,142
CAPITAL EQUIPMENT				
Equipment - Capital		3,159	3,159	3,223
		3,159	3,159	3,223
SPECIAL PROJECTS				
Fuel Storage Tank Replacement		50,000	50,000	51,000
		50,000	50,000	51,000
SUB-TOTAL	1,843,716	2,333,299	2,127,547	2,393,153
		FIRE SAFETY		
PERSONAL SERVICES	340,199	399,411	370,223	404,697
INTER-CITY SERVICES				
Rental - Fleet Management	6,568	7,210	6,600	23,582
Gasoline - Fleet Management	5,461	7,245	6,617	7,390
Maintenance - Fleet Management	6,669	3,499	10,697	3,543
	18,698	17,954	23,914	34,515
ALL OTHER O&M				
Contractual Services	78,537	72,474	72,474	73,924
Repair Of Equipment		1,233	1,233	1,258
Subscription & Membership	575	513	513	524
Telephone Communications	4,925	6,740	4,741	6,875
Training	1,252	3,685	3,685	3,759
Licenses & Permits	1,088	1,053	1,053	1,075
Office Supplies	81	513	513	524
Equipment - Noncapital	23	2,632	2,632	2,685
Uniforms	939	1,263	1,263	1,289
Tools & Implements	25	1,284	1,284	1,310
Parts For Equipment	6,823	25,012	25,012	25,513
Material	25,732	21,485	21,485	21,915

FACILITIES MAINTENANCE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
	120,000	137,887	135,888	140,651
SUB-TOTAL	478,897	555,252	530,025	579,863
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	122,570	124,046	124,046	125,445
	122,570	124,046	124,046	125,445
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund				5,965
Transfer To Fleet Mgmt Reserve				30,000
Transfer To Information Technology	2,964	2,967	2,967	2,967
	2,964	2,967	2,967	38,932
GRAND TOTAL	**7,529,539**	**10,105,999**	**9,748,767**	**9,286,408**

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REVENUE AND EXPENDITURE SUMMARY
INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	7,130,935	8,004,309	7,228,442	8,610,904
Fringe Benefits	1,362,619	2,427,937	1,887,527	2,429,804
Total Personnel	8,493,554	10,432,246	9,115,969	11,040,708
Non-Personnel				
Utilities	64,543	64,903	50,706	52,499
Professional and Contractual	733,172	1,196,306	1,163,192	1,379,723
Insurance and Fixed Charges	176,505	193,650	193,048	205,048
Internal Service Charges	2,760,364	4,376,097	3,695,714	4,001,051
All Other Operations & Maintenance	4,871,739	6,192,733	6,195,853	6,800,062
Debt Service	1,405,805	1,386,160	1,386,160	1,389,810
Capital Outlay		102,000	102,000	
Maintenance and Special Projects	1,350,749	4,852,116	4,677,197	4,152,412
Total Non-Personnel	11,362,877	18,363,965	17,463,870	17,980,605
Total Expenditures	19,856,431	28,796,211	26,579,839	29,021,313
Transfers				
Cost Allocations and Recoveries	(2,602)			
Transfers In	1,704,851	1,857,866	1,857,866	2,127,599
Transfers Out		71,000	71,000	13,629
Net Transfers	1,707,453	1,786,866	1,786,866	2,113,970
Revenue Sources				
Charges for Services	22,898,177	24,637,300	23,807,212	24,247,679
Interest Income	(254,562)		489,057	490,000
All Other Revenue	9,891		10,267	
Total Revenue	22,653,506	24,637,300	24,306,536	24,737,679
Funding to be Provided	(4,504,528)	2,372,045	486,437	2,169,664

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
	CHARGES FOR SERVICES			
OTHER CHARGES FOR SERVICES				
Radios				
Allocation - General Fund	557,628	598,398	598,398	617,437
Allocation - Fleet Mgmt	2,364	2,410	2,410	2,487
Allocation - Wastewater	42,456	43,388	43,388	44,769
Allocation - Airport	11,796	12,052	12,052	12,436
Allocation - Solid Waste	40,092	42,786	42,786	44,147
Allocation - Electric	222,300	218,750	218,750	225,087
Allocation - Water	62,496	63,878	63,878	66,533
Allocation - Facilities Maintenance	3,540	3,616	3,616	3,731
Allocation - Purchasing & Stores	5,892			
Allocation - Information Technology	7,668	7,834	7,834	8,083
Allocation - Stormwater	2,364	2,410	2,410	2,487
	958,596	995,522	995,522	1,027,197
Telecommunications				
Allocation - General Fund	398,280	464,981	464,981	480,136
Allocation - Fleet Mgmt	8,052	9,035	9,035	9,514
Allocation - Wastewater	27,696	32,525	32,525	32,983
Allocation - Parking	1,008	1,205	1,205	1,269
Allocation - Airport	13,596	14,455	14,455	15,856
Allocation - RP Funding Center	49,344	56,014	56,014	50,105
Allocation - Solid Waste	6,552	7,830	7,830	6,977
Allocation - Electric	1,437,132	1,546,545	1,241,372	1,591,188
Allocation - Water	51,360	60,832	60,832	63,425
Allocation - Facilities Maintenance	11,076	12,648	12,648	13,954
Allocation - Purchasing & Stores	15,108	16,262	16,262	17,125
Allocation - Information Technology	62,436	71,673	71,673	71,036
Allocation - Stormwater	4,536	7,830	7,830	8,245
Allocation - Downtown CRA	384	464	464	488
Allocation - Mid-Town	3,084	3,693	3,693	3,889
Allocation - Dixieland	48	59	59	63
Allocation - Building Inspection Fund	9,564	10,239	10,239	12,051
	2,099,256	2,316,290	2,011,117	2,378,304

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Application Development				
Allocation - General Fund	3,062,424	2,354,295	2,354,295	1,872,082
Allocation - Fleet Mgmt	55,416	49,664	49,664	34,342
Allocation - Wastewater	673,500	453,972	453,972	368,396
Allocation - Parking	30,876	21,622	21,622	17,883
Allocation - Airport	35,364	37,741	37,741	31,130
Allocation - RP Funding Center	133,824	108,821	108,821	69,925
Allocation - Solid Waste	110,856	71,532	71,532	45,628
Allocation - Electric	3,553,692	2,544,584	2,544,584	2,045,738
Allocation - Water	977,244	686,121	686,121	531,386
Allocation - Facilities Maintenance	99,840	83,213	83,213	65,316
Allocation - Purchasing & Stores	596,316	609,509	609,509	516,082
Allocation - Information Technology	1,103,832	2,358,716	2,358,716	2,082,391
Allocation - Stormwater	35,604	40,906	40,906	49,844
Allocation - Downtown CRA	432	426	426	350
Allocation - Mid-Town	3,468	3,391	3,391	2,791
Allocation - Dixieland	60	54	54	45
Allocation - Building Inspection Fund	166,020	216,048	216,048	263,043
	10,638,768	9,640,615	9,640,615	7,996,372
Network Support				
Allocation - General Fund	1,467,676	1,764,459	1,725,839	2,091,067
Allocation - CDBG	8,845	7,506	8,848	9,288
Allocation - Fleet Mgmt	35,137	38,252	35,518	42,722
Allocation - Wastewater	110,942	169,125	169,254	249,080
Allocation - Parking	3,984	4,906	4,906	5,914
Allocation - Airport	38,684	42,517	43,760	53,151
Allocation - RP Funding Center	57,428	66,710	59,901	69,846
Allocation - Solid Waste	18,453	23,337	23,188	26,867
Allocation - Electric	735,434	908,393	850,794	1,021,569
Allocation - Water	134,020	177,348	181,540	226,454
Allocation - Facilities Maintenance	33,366	38,808	40,151	48,740
Allocation - Purchasing & Stores	35,697	39,755	39,209	47,369
Allocation - Information Technology	171,017	218,339	185,244	238,102
Allocation - Telecommunications	20,379		20,184	
Allocation - Stormwater	27,656	31,473	30,852	37,183
Allocation - Downtown CRA		1,476		1,628
Allocation - Mid-Town		11,757		12,960
Allocation - Dixieland	13,557	188	12,974	206
Allocation - Building Inspection Fund	32,712	45,230	45,231	54,165
	2,944,987	3,589,579	3,477,393	4,236,311

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
IT Support				
Allocation - General Fund	1,747,502	1,808,903	1,677,087	1,815,833
Allocation - CDBG	9,169	7,619	8,573	7,787
Allocation - Fleet Mgmt	36,563	37,382	32,116	34,136
Allocation - Wastewater	129,716	136,130	122,258	129,374
Allocation - Parking	5,053	4,745	4,909	5,162
Allocation - Airport	42,226	42,665	45,151	47,105
Allocation - RP Funding Center	64,957	65,662	56,305	59,782
Allocation - Solid Waste	20,802	20,228	19,655	20,372
Allocation - Electric	862,529	891,079	786,789	830,036
Allocation - Water	157,270	159,868	158,164	175,233
Allocation - Facilities Maintenance	35,279	35,066	33,285	34,839
Allocation - Purchasing & Stores	36,802	36,910	37,098	37,835
Allocation - Information Technology	194,101	217,386	170,020	201,134
Allocation - Telecommunications	23,414		21,637	
Allocation - Stormwater	32,096	31,422	29,716	31,410
Allocation - Downtown CRA		1,558		1,465
Allocation - Mid-Town	35	12,409		11,664
Allocation - Dixieland	15,118	199	13,361	186
Allocation - Building Inspection Fund	43,798	42,131	38,023	39,224
	3,456,430	3,551,362	3,254,147	3,482,577
GIS				
Allocation - General Fund	371,028	452,079	452,079	383,477
Allocation - Wastewater	236,736	307,865	307,865	358,548
Allocation - RP Funding Center	312	9,146	9,146	3,670
Allocation - Solid Waste	24,192	35,772	35,772	27,449
Allocation - Electric	653,424	918,463	918,463	887,479
Allocation - Water	179,076	209,191	209,191	303,474
Allocation - Facilities Maintenance	552	3,604	3,604	9,730
Allocation - Telecommunications	32,892	38,667	38,667	51,958
Allocation - Stormwater	38,664	47,403	47,403	55,531
Allocation - Downtown CRA		682	682	1,315
Allocation - Mid-Town	3,696	5,429	5,429	10,473
Allocation - Dixieland	3,696	86	86	168
Allocation - Building Inspection Fund	30,840	37,139	37,139	40,930
	1,575,108	2,065,526	2,065,526	2,134,202

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Public Safety				
Allocation - General Fund	1,225,032	1,425,433	1,425,433	1,651,975
	1,225,032	1,425,433	1,425,433	1,651,975
Information Security				
Allocation - General Fund		502,230	471,663	684,362
Allocation - CDBG		2,576	3,005	3,650
Allocation - Fleet Mgmt		12,448	11,160	15,816
Allocation - Wastewater		36,915	36,128	50,492
Allocation - Parking		1,288	1,288	1,825
Allocation - Airport		13,736	13,306	18,858
Allocation - RP Funding Center		19,746	16,740	23,724
Allocation - Solid Waste		7,297	6,009	8,516
Allocation - Electric		272,584	230,144	322,412
Allocation - Water		48,077	44,784	66,307
Allocation - Facilities Maintenance		11,161	11,589	16,425
Allocation - Purchasing & Stores		12,878	11,375	15,816
Allocation - Information Technology		87,569	50,150	79,689
Allocation - Telecommunications			6,439	
Allocation - Stormwater		9,444	8,799	12,166
Allocation - Downtown CRA		472		602
Allocation - Mid-Town		3,761		4,796
Allocation - Dixieland		60	4,149	77
Allocation - Building Inspection Fund		10,731	10,731	15,208
		1,052,973	937,459	1,340,741
TOTAL CHARGES FOR SERVICES	22,898,177	24,637,300	23,807,212	24,247,679
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	4,267		4,643	
	4,267		4,643	
REIMBURSEMENTS				
Reimbursements / Loss Recovery	5,624		5,624	
	5,624		5,624	
INVESTMENT INCOME				
Interest on Pooled Investments	493,297		489,057	490,000
Market Value Restatement	(747,859)			
	(254,562)		489,057	490,000
TOTAL MISCELLANEOUS REVENUE	(244,671)		499,324	490,000

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
	TRANSFERS FROM OTHER FUNDS			
Transfer from General Fund	545,892	627,698	627,698	545,890
Transfer from Public Improvement Fund		500,000	500,000	
Transfer from Fleet Mgmt Fund	6,540	6,540	6,540	6,540
Transfer from Purchasing & Stores	7,512	7,507	7,507	7,507
Transfer from Self-Insurance Fund	225,000			
Transfer from WW Operations		3,200	3,200	
Transfer from WW R&R	60,936	60,938	60,938	280,938
Transfer from Parking System	756	750	750	750
Transfer from Lakeland Linder International Airport	11,040	11,044	11,044	11,044
Transfer from Solid Waste Management	46,104	46,098	46,098	46,098
Transfer from Water Operations		3,200	3,200	
Transfer from Water R&R	72,264	72,264	72,264	292,264
Transfer from Stormwater Utilities Fund	2,256	2,251	2,251	2,251
Transfer from Facilities Maintenance Fund	2,964	2,967	2,967	2,967
Transfer from Information Technology		71,000	71,000	
Transfer from Electric Operations	271,356	275,350	275,350	931,350
Transfer from Building Inspection Fund	452,231	167,059	167,059	
TOTAL TRANSFERS FROM OTHER FUNDS	1,704,851	1,857,866	1,857,866	2,127,599
SUB-TOTAL	24,358,357	26,495,166	26,164,402	26,865,278
PRIOR YEAR SURPLUS	(4,504,528)	2,372,045	486,437	2,169,664
TOTAL REVENUES	19,853,829	28,867,211	26,650,839	29,034,942

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	783,611	929,513	807,781	918,397
INSURANCE				
Insurance - Fire	23,702	48,174	46,304	50,935
Insurance - Position Bond	112	103	100	107
Insurance - Data Processing	35,834	37,626	37,751	41,526
Self-Insurance Services	74,508	66,625	66,625	67,675
Insurance Consultant	4,957	3,850	3,738	3,947
Insurance - Excess Liability (Auto, General)	9,252	7,725	8,020	8,822
	148,365	164,103	162,538	173,012
INTER-CITY SERVICES				
Purchasing & Stores Service	66,924	124,528	124,528	105,295
General Fund Services	451,980	447,321	447,321	481,398
Intra-Departmental Charges - PC & Network Support	23,056	19,892	19,214	17,728
Lakeland Electric Charges	437,304	592,609		457,368
Intra-Departmental Charges - Telephone	7,044	7,830	7,830	8,245
Intra-Departmental Charges - Training Ctr	4,248	4,568	4,568	4,344
Intra-Departmental Charges - IT Operations - Application Dev	41,388	40,478	40,478	32,983
Intra-Departmental Charges - IT Operations - Network Support	15,375	17,005	16,034	16,438
Intra-Departmental Charges - IT Operations - IT Security		7,727	4,936	6,083
	1,047,319	1,261,958	664,909	1,129,882
ALL OTHER O&M				
Annual Audit	3,394	2,444	2,516	2,394
Repair Of Equipment	946	4,500	4,500	4,500
Postage & Mailing		75	75	75
Subscription & Membership	538	400	400	400
Telephone Communications	2,496	2,496	2,496	2,316
Travel	3,099	10,000	10,000	10,000
Training	54,362	55,513	53,015	58,215
All Other Sundry Charges	1,255	500	500	500
Loss On Disposal of Fixed Assets	39,572			
Office Supplies	3,544	3,000	3,000	3,000
Equipment - Noncapital		400	400	400
	109,206	79,328	76,902	81,800
SUB-TOTAL	2,088,501	2,434,902	1,712,130	2,303,091

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		RADIO COMMUNICATIONS		
PERSONAL SERVICES	170,749	244,055	237,289	255,351
UTILTIES				
Electric Service	38,771	39,402	29,051	30,068
	38,771	39,402	29,051	30,068
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	3,199	3,209	2,925	3,121
Intra-Departmental Charges - Telephone	5,544	6,625	6,625	5,708
Intra-Departmental Charges - Facilities	14,292	18,201	18,201	17,200
Intra-Departmental Charges - Janitorial	7,992	8,951	8,951	9,388
Intra-Departmental Charges - IT Operations - Application Dev	7,416	3,318	3,318	4,499
Intra-Departmental Charges - IT Operations - Network Support	3,748	4,176	4,126	4,931
Intra-Departmental Charges - IT Operations - IT Security		1,717	1,288	1,825
	42,191	46,197	45,434	46,672
ALL OTHER O&M				
Contractual Services	4,900	342,329	342,329	521,712
Repair Of Equipment	529,251	218,531	238,037	41,009
Postage & Mailing	56	279	325	325
Subscription & Membership	85	250	250	250
Telephone Communications	1,418	2,104	2,104	2,104
Travel		401	500	500
Training		2,000	2,000	2,000
All Other Sundry Charges				10,000
Software License & Maintenance				277,594
Cloud Subscriptions				91,663
Office Supplies	17	449	350	350
Equipment - Noncapital	112	750	750	750
All Other Materials & Supplies		2,000	2,000	2,000
Uniforms		870	870	870
Tools & Implements	200	246	200	200
Parts For Equipment	37,451	49,848	30,342	50,000
Material		900	900	900
	573,490	620,957	620,957	1,002,227
CAPITAL EQUIPMENT				
Equipment - Capital		102,000	102,000	
		102,000	102,000	
SUB-TOTAL	825,201	1,052,611	1,034,731	1,334,318

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		TELECOMMUNICATIONS		
PERSONAL SERVICES	1,231,976	1,273,550	1,124,438	1,323,938
UTILTIES				
Water Service	659	665	521	531
Stormwater Service	3,888	3,887	3,887	4,081
Electric Service	7,565	7,240	5,918	6,125
Wastewater Service	1,145	1,146	915	961
Solid Waste Service	276	273	273	273
Solid Waste Service - Recycling	108	102	102	102
	13,641	13,313	11,616	12,073
INTER-CITY SERVICES				
Rental - Fleet Management	43,810	56,241	44,244	56,177
Gasoline - Fleet Management	14,873	15,242	11,438	15,547
Maintenance - Fleet Management	28,851	25,077	24,058	25,473
Intra-Departmental Charges - PC & Network Support	25,107	22,346	21,637	22,502
Intra-Departmental Charges - Telephone	10,068	12,046	12,046	12,051
Intra-Departmental Charges - Radios	7,668	7,834	7,834	8,083
Intra-Departmental Charges - Facilities	2,844	3,622	3,622	3,386
Intra-Departmental Charges - Janitorial	14,472	16,205	16,205	17,986
Intra-Departmental Charges - IT Operations - GIS	32,892	38,667	38,667	51,958
Intra-Departmental Charges - IT Operations - Application Dev	57,072	52,243	52,243	38,405
Intra-Departmental Charges - IT Operations - Network Support	18,692	20,484	20,185	24,082
Intra-Departmental Charges - IT Operations - IT Security		9,014	6,439	9,125
	256,349	279,021	258,618	284,775
ALL OTHER O&M				
Contractual Services	412,433	400,832	400,832	400,832
Repair Of Equipment	845	3,000	3,000	3,000
Postage & Mailing	17	100	100	100
Subscription & Membership	600	375	375	375
Telephone Communications	4,010	5,414	5,414	5,402
Training	4,500	12,000	12,000	12,000
All Other Sundry Charges		250	250	250
Subscription Expense Clearing	(214,536)			
Office Supplies	1,482	2,893	3,000	3,000
Equipment - Noncapital	675	4,107	4,000	4,000
All Other Materials & Supplies	344	1,500	1,500	1,500
Uniforms	3,814	4,872	4,872	6,410
Tools & Implements		1,000	1,000	1,000
Parts For Equipment	(1,496)	800	800	800
Material	6,051	8,000	8,000	8,000
Use Tax Allocation	(8)			

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Materials - Default Purchasing Card	32,443			
Recoveries-Other Funds	(1,271)			
	249,903	445,143	445,143	446,669
SUB-TOTAL	1,959,526	2,011,027	1,839,815	2,067,455
		APPLICATION DEVELOPMENT		
PERSONAL SERVICES	2,624,022	3,641,938	3,057,166	3,680,169
UTILITIES				
Water Service	265	275	267	272
Electric Service	5,136	5,139	4,053	4,195
Wastewater Service	295	303	302	317
Solid Waste Service	432	437	440	440
Solid Waste Service - Recycling	36	41	41	41
	6,164	6,195	5,103	5,265
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	72,243	70,919	52,035	56,588
Intra-Departmental Charges - Telephone	15,612	17,467	17,467	18,393
Intra-Departmental Charges - IT Operations - Application Dev	856,224	2,163,193	2,163,193	1,928,442
Intra-Departmental Charges - IT Operations - Network Support	57,992	64,884	51,310	60,821
Intra-Departmental Charges - IT Operations - IT Security		28,760	15,739	22,508
	1,002,071	2,345,223	2,299,744	2,086,752
ALL OTHER O&M				
Contract Labor	13,323			
Subscription & Membership	1,220	1,095	1,095	1,095
Telephone Communications	10,457	15,803	15,474	14,994
Travel	5,106	4,100	4,100	1,500
Training	18,647	22,400	25,000	25,000
All Other Sundry Charges	7,329	10,000	10,000	10,000
Software License & Maintenance	1,776,370	1,995,958	2,009,622	1,793,160
Cloud Subscriptions	21,300	114,029	114,029	538,120
Office Supplies	56			
Equipment - Noncapital	2,127	30	30	
	1,855,935	2,163,415	2,179,350	2,383,869
SUB-TOTAL	5,488,192	8,156,771	7,541,363	8,156,055

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		DATABASE ADMINISTRATION		
PERSONAL SERVICES	505,560	528,782	499,350	527,017
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	12,447	11,504	10,069	10,924
Intra-Departmental Charges - Telephone	2,016	2,409	2,409	2,537
Intra-Departmental Charges - IT Operations - Application Dev	12,732	11,825	11,825	13,239
Intra-Departmental Charges - IT Operations - Network Support	8,921	9,844	9,695	11,507
Intra-Departmental Charges - IT Operations - IT Security		4,293	3,005	4,258
	36,116	39,875	37,003	42,465
ALL OTHER O&M				
Repair Of Equipment				4,500
Postage & Mailing				75
Subscription & Membership				400
Telephone Communications	3,816	3,984	3,984	3,984
Travel	1,138	3,879	1,000	1,000
Training	17,508	3,121	6,000	6,000
All Other Sundry Charges		300	300	300
Software License & Maintenance	358,349	427,053	427,053	472,007
Cloud Subscriptions		3,000	3,000	3,000
Office Supplies	489	360	360	360
Equipment - Noncapital				400
	381,300	441,697	441,697	492,026
SUB-TOTAL	922,976	1,010,354	978,050	1,061,508
		NETWORK ADMINISTRATION & SUPPORT		
PERSONAL SERVICES	819,123	956,384	714,068	1,008,782
UTILITIES				
Water Service	255	267	258	263
Electric Service	4,969	4,972	3,921	4,058
Wastewater Service	287	293	292	307
Solid Waste Service	420	422	426	426
Solid Waste Service - Recycling	36	39	39	39
	5,967	5,993	4,936	5,093
INTER-CITY SERVICES				
Rental - Fleet Management		1,236		1,804
Intra-Departmental Charges - PC & Network Support	32,037	29,120	29,199	30,320
Intra-Departmental Charges - Telephone	5,544	6,625	6,625	7,611
Intra-Departmental Charges - Facilities	23,196	29,543	29,543	27,919
Intra-Departmental Charges - Janitorial	16,188	18,138	18,138	19,024
Intra-Departmental Charges - IT Operations - Application Dev	25,548	25,355	25,355	12,193

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Intra-Departmental Charges - IT Operations - Network Support	23,574	25,455	26,548	31,725
Intra-Departmental Charges - IT Operations - IT Security		11,161	8,585	12,166
	126,087	146,633	143,993	142,762
ALL OTHER O&M				
Contractual Services	248,020	322,410	322,410	365,268
Telephone Communications	7,660	8,398	8,398	6,935
Travel	847			
Training	4,600	7,500	7,500	7,500
Software License & Maintenance	147,921	179,289	179,289	277,594
Computer Software	7,777			
Cloud Subscriptions	64,260	65,760	65,713	91,663
Equipment - Noncapital	26,123	15,000	15,000	25,000
Uniforms	1,536	3,200	3,200	3,200
Parts For Equipment	8,689	11,000	11,000	23,000
Materials - Default Purchasing Card	(65,128)			
	452,305	612,557	612,510	800,160
SUB-TOTAL	1,403,482	1,721,567	1,475,507	1,956,797
		PC SUPPORT		
PERSONAL SERVICES	747,945	931,825	872,372	1,076,045
INTER-CITY SERVICES				
Rental - Fleet Management	8,102	6,986	8,304	11,015
Gasoline - Fleet Management	509	386	311	394
Maintenance - Fleet Management	3,787	4,379	1,718	4,440
Intra-Departmental Charges - PC & Network Support	24,553	20,648	21,694	22,289
Intra-Departmental Charges - Telephone	9,564	10,841	10,841	8,245
Intra-Departmental Charges - IT Operations - Application Dev	33,108	25,526	25,526	26,520
Intra-Departmental Charges - IT Operations - Network Support	17,222	18,796	18,247	21,369
Intra-Departmental Charges - IT Operations - IT Security		9,014	5,580	7,908
	96,845	96,576	92,221	102,180
ALL OTHER O&M				
Contract Labor	2,932			
Repair Of Equipment	3,271	8,000	8,000	8,000
Telephone Communications	7,707	10,037	10,396	6,624
Travel	907	4	631	
Training	11,916	2,696	2,364	3,000
All Other Sundry Charges	103	100	100	100
Software License & Maintenance	28,531	36,390	28,000	106,091
Cloud Subscriptions	975,435	1,130,518	1,051,498	981,834
Office Supplies	1,631	1,200	1,200	1,200
Equipment - Noncapital	5,892	5,000	5,000	5,000

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
All Other Materials & Supplies	161	1,800	1,500	1,500
Uniforms	3,364	4,015	4,015	4,015
Parts For Equipment	2,646	3,000	3,000	3,000
Recoveries-Other Funds	(1,331)			
	1,043,165	1,202,760	1,115,704	1,120,364
SUB-TOTAL	1,887,955	2,231,161	2,080,297	2,298,589
		GIS		
PERSONAL SERVICES	677,118	900,934	760,559	1,022,715
INTER-CITY SERVICES				
Rental - Fleet Management	2,914	642	2,928	8,429
Gasoline - Fleet Management	544	322	262	329
Maintenance - Fleet Management	1,759	1,716	809	1,742
Intra-Departmental Charges - PC & Network Support	19,805	21,077	16,293	17,597
Intra-Departmental Charges - Telephone	3,528	4,216	4,216	4,440
Intra-Departmental Charges - IT Operations - Application Dev	36,396	30,823	30,823	26,435
Intra-Departmental Charges - IT Operations - Network Support	16,653	18,496	19,265	23,013
Intra-Departmental Charges - IT Operations - IT Security		8,585	5,938	8,516
	81,599	85,877	80,534	90,501
ALL OTHER O&M				
Contractual Services	7,000	16,650	5,000	5,000
Advertising	120		588	
Contract Labor		22,124		
Repair Of Equipment	219	1,500	1,500	1,500
Postage & Mailing	16			
Telephone Communications	2,095	3,678	3,678	3,678
Travel	14,329	3,500	3,500	9,000
Training	1,943	2,000	2,000	3,500
All Other Sundry Charges	1,040			
Software License & Maintenance	323,398	709,964	709,964	732,047
Computer Software	600	1,000	1,000	1,000
Subscription Expense Clearing	(270,000)			
Office Supplies			40	
Equipment - Noncapital	4,588	1,000	1,000	1,000
All Other Materials & Supplies	2,666	3,500	3,500	3,500
Uniforms		1,600	1,600	1,600
Parts For Equipment	10	1,300	1,300	1,300
	88,024	767,816	734,670	763,125
SUB-TOTAL	1,105,662	1,754,627	1,575,763	1,876,341

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		PUBLIC SAFETY		
PERSONAL SERVICES	491,249	530,197	462,010	578,556
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	11,046	10,514	8,988	9,648
Intra-Departmental Charges - Telephone	2,016	2,409	2,409	2,537
Intra-Departmental Charges - IT Operations - Application Dev	18,756	18,744	18,744	12,748
Intra-Departmental Charges - IT Operations - Network Support	7,807	8,652	8,452	9,863
Intra-Departmental Charges - IT Operations - IT Security		4,293	2,575	3,650
	39,625	44,612	41,168	38,446
ALL OTHER O&M				
Contractual Services	41,050	75,000	75,000	70,000
Subscription & Membership		300	300	300
Telephone Communications	213,928	159,340	159,340	2,580
Travel	4,331	5,450	5,450	5,450
Training	4,698	2,825	2,825	9,250
All Other Sundry Charges		40	40	40
Software License & Maintenance	300,647	373,621	373,621	316,805
Cloud Subscriptions	84,317	128,082	123,082	176,638
Office Supplies	220	350	350	350
Equipment - Noncapital	3,650	8,305	10,000	10,000
Uniforms	633	400	400	400
Parts For Equipment	2,188	1,695	5,000	5,000
	655,662	755,408	755,408	596,813
SUB-TOTAL	1,186,536	1,330,217	1,258,586	1,213,815

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		INFORMATION SECURITY		
PERSONAL SERVICES	442,201	495,068	580,936	649,738
INSURANCE				
Insurance - Cyber Liability	28,140	29,547	30,510	32,036
	28,140	29,547	30,510	32,036
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	9,322	8,157	9,604	10,416
Intra-Departmental Charges - Telephone	1,512	1,205	1,205	1,269
Intra-Departmental Charges - IT Operations - Application Dev	15,192	10,748	10,748	11,418
Intra-Departmental Charges - IT Operations - Network Support	6,136	7,010	8,029	9,863
Intra-Departmental Charges - IT Operations - IT Security		3,005	2,504	3,650
	32,162	30,125	32,090	36,616
ALL OTHER O&M				
Contractual Services		14,517	14,517	14,517
Subscription & Membership				1,150
Telephone Communications	1,396	2,016	2,016	3,240
Travel	772	754	3,000	1,700
Training	1,707	10,521	11,275	11,275
Software License & Maintenance	187,854	255,649	311,005	318,785
Computer Software		12,821	31,211	25,294
Cloud Subscriptions				112,091
Office Supplies	701	820	820	820
Equipment - Noncapital	889	2,860	2,860	2,860
Material				1,000
	193,319	299,958	376,704	492,732
SUB-TOTAL	695,822	854,698	1,020,240	1,211,122
DEBT SERVICE				
Parker Street Complex Renovation	30,453	30,458	30,458	30,455
Radio Replacement 2011	1,031,627	1,031,627	1,031,627	1,031,627
Florida Taxable Pension Liability Reduction Note, Series 2020	320,217	324,075	324,075	327,728
Operations	23,508			
	1,405,805	1,386,160	1,386,160	1,389,810

INFORMATION TECHNOLOGY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Phishing Analysis Tool				12,000
Cloud Integration Solution				90,000
AI Tools				20,000
Radio Tower Rehab				40,000
Emergency Manager		5,774	2,887	5,691
Citywide Phone & Pager Charges	(28,255)			
ProjectDOX Software Upgrade		137,242	137,045	
Interactive Shared Account Mgmt -Password Vault		79,000	79,000	
GIS Upgrade	118,244	338,626	338,626	
Maximo Upgrade City Wide				1,100,000
PC Replacements	140,143	1,344,655	1,277,151	719,675
Lease - Telecom/Code Enforcement	62,796	65,980	65,980	67,630
LPD - CAD Reporting System		101,972	101,972	
Minor GIS Upgrade	8,883	84,072	84,072	52,000
Public Records Requests Management		20,341	20,341	
Trakit Electronic Plans Review	216,794	547,769	547,769	
FL Polytechnic Licensing	(11,766)		(12,354)	
Networks Replacements	205,196	100,723	9,971	442,518
CS1000e PBX Replacement	278,648	191,405	191,405	
Digital Evidence Management System 2		42,840	42,840	
A/C Unit Replacement	60,324			
Cyber Security Services	84,743			
Multi-Factor Authentication (MFA)		74,255	73,030	
PC Replacements	115,181	205,500	205,500	238,900
Networks Replacements	29,469	1,511,962	1,511,962	1,363,998
Cyber Security Services	70,349			
	1,350,749	4,852,116	4,677,197	4,152,412
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund				13,629
Transfer To Information Technology		71,000	71,000	
		71,000	71,000	13,629
GRAND TOTAL	**19,853,829**	**28,867,211**	**26,650,839**	**29,034,942**

REVENUE AND EXPENDITURE SUMMARY
PARKING
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	189,464	225,713	230,177	271,959
Fringe Benefits	81,509	132,699	76,563	80,617
Total Personnel	270,973	358,412	306,740	352,576
Non-Personnel				
Utilities	73,188	73,714	67,530	69,971
Professional and Contractual	21,916	5,264	5,152	2,638
Insurance and Fixed Charges	81,061	61,884	59,829	65,229
Internal Service Charges	393,853	382,391	229,491	414,617
All Other Operations & Maintenance	40,945	40,062	43,756	45,934
Debt Service	9,189	9,299	9,299	9,405
Maintenance and Special Projects	21,000	43,764	43,592	45,694
Total Non-Personnel	641,152	616,378	458,649	653,488
Total Expenditures	912,125	974,790	765,389	1,006,064
Transfers				
Cost Allocations and Recoveries	(21,615)	(28,984)	(30,407)	(30,010)
Transfers In		238,000	238,000	
Transfers Out	90,868	92,653	92,653	94,353
Net Transfers	(69,253)	174,331	175,754	(64,343)
Revenue Sources				
Charges for Services	572,123	597,950	618,760	1,118,710
Interest Income	35,078		(5,376)	
All Other Revenue	241,188	180,150	204,416	230,150
Total Revenue	848,389	778,100	817,800	1,348,860
Funding to be Provided	132,989	22,359	(228,165)	(278,453)

PARKING
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Parking Garage- Main Street-Daily	5,180	8,000	4,511	25,000
Parking Garage- Main Street-Leased	232,433	250,000	250,487	412,560
Parking Garage- Orange Street-Publix	124,926	119,000	142,699	131,722
Parking Lot-Dixieland	420	400	420	420
Parking Lot-Munn Park / Cedar St. Lot	76,345	80,000	84,648	85,000
Parking Lot-Lot C / N. Florida Avenue	52,578	60,000	52,311	137,160
Parking Lot-South Massachusetts Ave.	11,726	12,500	13,853	12,788
Parking Lot-South Tennessee - Leased	29,559	30,000	31,170	31,200
Parking Lot-South Tennessee Avenue	2,590	3,000	5,565	7,800
Parking Lots - Missouri Ave	4,080	4,000	4,080	4,080
Parking Garage - State Garage	3,561			
Parking Lot D - Kentucky Ave	7,665	8,000	4,359	6,000
Parking Fees - Special Events	738	3,000		1,500
Permit Fees	140	50	140	140
Non-Utility Permit R/W Parking Fees			70	100
Parking Garage - Heritage Plaza				206,000
Parkling Lot - Frontier Lot	20,182	20,000	24,447	57,240
	572,123	597,950	618,760	1,118,710
TOTAL CHARGES FOR SERVICES	572,123	597,950	618,760	1,118,710
		FINES AND FORFEITS		
Parking Fines	190,683	175,000	200,000	225,000
Penalties on Assessments	1,313	1,000	715	1,000
TOTAL FINES AND FORFEITS	191,996	176,000	200,715	226,000
		MISCELLANEOUS REVENUES		
OTHER				
All Other Misc Revenue	24	100	21	50
Cash Over And Short	36	50	100	100
Credit Card Convenience Fees	3,818	4,000	3,580	4,000
	3,878	4,150	3,701	4,150
RENTS AND ROYALTIES				
Lease Revenue	185,899			
Lease Revenue clearing	(261,534)			
Interest Revenue ? Leases	120,949			
	45,314			

PARKING
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
INVESTMENT INCOME				
Interest on Pooled Investments	(2,824)		(5,376)	
Market Value Restatement	37,902			
	35,078		(5,376)	
TOTAL MISCELLANEOUS REVENUE	84,270	4,150	(1,675)	4,150
		TRANSFERS FROM OTHER FUNDS		
Transfer from Transportation Fund		238,000	238,000	
TOTAL TRANSFERS FROM OTHER FUNDS		238,000	238,000	
SUB-TOTAL	848,389	1,016,100	1,055,800	1,348,860
PRIOR YEAR SURPLUS	132,989	22,359	(228,165)	(278,453)
TOTAL REVENUES	981,378	1,038,459	827,635	1,070,407

PARKING
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**MAIN STREET GARAGE**		
PERSONAL SERVICES	104,091	169,062	105,648	135,670
INTER-CITY SERVICES				
Rental - Fleet Management	2,792	3,089	2,844	4,692
Gasoline - Fleet Management	1,018	797	951	1,061
Maintenance - Fleet Management	1,128	1,276	1,276	1,480
Intra-Departmental Charges - PC & Network Support	5,385	4,745	4,909	5,162
Intra-Departmental Charges - Telephone	1,008	1,205	1,205	1,269
Intra-Departmental Charges - Facilities	5,700	7,265	7,265	6,866
Intra-Departmental Charges - Training Ctr	252	269	269	259
Intra-Departmental Charges - IT Operations - Application Dev	30,876	22,502	22,502	18,866
Intra-Departmental Charges - IT Operations - Network Support	3,652	4,026	4,026	4,931
Intra-Departmental Charges - IT Operations - IT Security		1,288	1,288	1,825
	51,811	46,462	46,535	46,411
ALL OTHER O&M				
Repair Of Equipment	1,500	1,456	1,500	1,500
Subscription & Membership	511		527	525
Travel			527	525
Training			1,264	1,000
All Other Sundry Charges			106	109
Ad Valorem Taxes	13,264	9,967	10,246	10,250
Office Supplies	802	1,078	1,053	1,075
All Other Materials & Supplies	3,115	3,790	1,753	4,204
Uniforms	2,098	2,060	1,475	2,000
	21,290	18,351	18,451	21,188
SUB-TOTAL	177,192	233,875	170,634	203,269
		ORANGE STREET GARAGE		
PERSONAL SERVICES	58,213	60,538	69,507	76,047
INTER-CITY SERVICES				
Rental - Fleet Management	4,576	2,945	4,500	
Gasoline - Fleet Management	38			
Maintenance - Fleet Management	432	1,877	1,877	956
Intra-Departmental Charges - Facilities	9,624	12,258	12,258	11,584
	14,670	17,080	18,635	12,540

PARKING
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Repair Of Equipment	1,081	76	1,000	
Telephone Communications	1,133	1,500	1,500	1,500
Ad Valorem Taxes		434	434	
Equipment - Noncapital	76	66	158	150
All Other Materials & Supplies		2,601	2,946	2,950
	2,290	4,677	6,038	4,600
SUB-TOTAL	75,173	82,295	94,180	93,187
		IOWA AVENUE GARAGE		
PERSONAL SERVICES	14,395	20,138	19,938	21,785
INTER-CITY SERVICES				
Intra-Departmental Charges - Facilities	7,032	8,957	8,957	8,465
	7,032	8,957	8,957	8,465
ALL OTHER O&M				
Contractual Services	513	527	527	538
Cost Allocated - Electric	(21,615)	(28,984)	(30,407)	(30,010)
	(21,102)	(28,457)	(29,880)	(29,472)
SUB-TOTAL	325	638	(985)	778
		PARKING ENFORCEMENT		
PERSONAL SERVICES	93,445	107,791	110,804	118,222
ALL OTHER O&M				
Visa/Mastercard Bank Charges	3,191			
Agency Commission		2,633	2,633	
Repair Of Equipment	922	335	1,500	1,500
Printing & Photography	3,851	3,242	3,265	4,000
Telephone Communications	3,641	3,345	3,345	3,350
Software License & Maintenance	2,880	3,160	3,160	3,224
Equipment - Noncapital	17			
Uniforms	667	653	1,625	1,500
	15,169	13,368	15,528	13,574
SUB-TOTAL	108,614	121,159	126,332	131,796

PARKING
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		PARKING LOTS		
ALL OTHER O&M				
Visa/Mastercard Bank Charges	15,952			
Ad Valorem Taxes	5,046	5,772	5,772	5,772
	20,998	5,772	5,772	5,772
SUB-TOTAL	20,998	5,772	5,772	5,772
		OTHER CASH DISBURSEMENTS		
PERSONAL SERVICES	829	883	771	852
INSURANCE				
Insurance - Fire	72,339	53,293	51,225	56,347
Insurance - Position Bond	6	8	8	9
Self-Insurance Services	7,872	7,927	7,927	8,145
Insurance Consultant	242	180	175	185
Insurance - Excess Liability (Auto, General)	602	476	494	543
	81,061	61,884	59,829	65,229
UTILITIES				
Water Service	12,097	11,920	13,502	13,772
Stormwater Service	6,840	6,834	6,834	7,176
Electric Service	38,734	40,043	29,872	30,918
Wastewater Service	13,886	13,283	15,656	16,439
Solid Waste Service	1,631	1,634	1,666	1,666
	73,188	73,714	67,530	69,971
INTER-CITY SERVICES				
Purchasing & Stores Service	432	836	836	842
General Fund Services	319,908	309,056	154,528	346,359
	320,340	309,892	155,364	347,201
ALL OTHER O&M				
Banking Service	495	833	678	850
Annual Audit	1,765	1,271	1,314	1,250
Refund Of Prior Years Revenue	36			
Bad Check Expense		211		200
Bad Debt Expense	305	316	600	600
	2,601	2,631	2,592	2,900
SUB-TOTAL	478,019	449,004	286,086	486,153
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	9,189	9,299	9,299	9,405
	9,189	9,299	9,299	9,405

PARKING
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Emergency Manager		344	172	339
CSX Right-of-Way		20,670	20,670	20,670
Frontier Parking Lot	21,000	22,750	22,750	24,685
	21,000	43,764	43,592	45,694
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	65,112	66,903	66,903	68,603
Transfer To Transportation Fund	25,000	25,000	25,000	25,000
Transfer To Information Technology	756	750	750	750
	90,868	92,653	92,653	94,353
GRAND TOTAL	**981,378**	**1,038,459**	**827,635**	**1,070,407**

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REVENUE AND EXPENDITURE SUMMARY
LAKELAND LINDER INTERNATIONAL AIRPORT OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	1,380,096	1,801,758	1,667,133	2,406,394
Fringe Benefits	590,041	515,037	452,239	604,798
Total Personnel	1,970,137	2,316,795	2,119,372	3,011,192
Non-Personnel				
Utilities	545,021	740,166	436,990	463,801
Professional and Contractual	259,235	353,826	292,487	499,122
Insurance and Fixed Charges	453,910	759,334	736,002	796,180
Internal Service Charges	762,041	816,775	776,073	1,004,174
All Other Operations & Maintenance	769,317	508,607	483,930	503,545
Debt Service	2,461,110	2,265,747	2,265,747	2,266,896
Capital Outlay		17,500	17,500	
Maintenance and Special Projects	1,139,852	1,161,322	1,251,065	1,223,499
Total Non-Personnel	6,390,486	6,623,277	6,259,794	6,757,217
Total Expenditures	8,360,623	8,940,072	8,379,166	9,768,409
Transfers				
Cost Allocations and Recoveries				(43,986)
Transfers In				
Transfers Out	1,867,195	5,360,453	5,210,160	5,013,308
Net Transfers	(1,867,195)	(5,360,453)	(5,210,160)	(4,969,322)
Revenue Sources				
Charges for Services	1,226,246	1,543,920	1,551,686	2,748,453
Interest Income	(92,117)		150,475	
All Other Revenue	9,557,109	9,606,730	9,679,206	9,745,200
Total Revenue	10,691,238	11,150,650	11,381,367	12,493,653
Funding to be Provided	(463,420)	3,149,875	2,207,959	2,244,078

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Gasoline Sales	548,849	674,420	731,075	766,400
Airport Landing Fees	645,738	841,000	788,713	835,380
Parkings				681,627
Rental Car Privilege Fees	18,662	20,000	27,100	465,046
Security Fees	12,997	8,500	4,798	
	1,226,246	1,543,920	1,551,686	2,748,453
TOTAL CHARGES FOR SERVICES	1,226,246	1,543,920	1,551,686	2,748,453
		MISCELLANEOUS REVENUES		
OTHER				
Insurance Proceeds - Workers Comp Claims	678			
All Other Misc Revenue	11,864	250	1,361	500
Refund of Prior Year Expenses	119			
	12,661	250	1,361	500
CONTRIBUTIONS & DONATIONS				
Contributions & Donations	46,165	93,595	59,635	
	46,165	93,595	59,635	
REIMBURSEMENTS				
Sun'N' Fun Reimbursements		7,500		
Reimbursements / Loss Recovery	7,652		700	
	7,652	7,500	700	
RENTS AND ROYALTIES				
Buildings-Miscellaneous Office	1,689,379	1,685,554	1,732,933	1,739,823
All Other Airport Revenue	90,229	24,100	30,755	21,600
Office-Hangar Lease	4,079,528	4,095,186	4,115,574	4,133,383
Warehouse Lease	538,234	549,214	542,228	525,527
Hangar Lease	628,901	660,360	729,389	776,216
T-Hangar Lease	297,748	303,000	303,000	303,000
Building Leases - Other	(40,082)	79,370	11,760	52,827
Lease Revenue	1,842,354			
Lease Revenue clearing	(1,957,699)			
Interest Revenue ? Leases	344,840			
Leases - Land	1,977,199	2,108,601	2,151,871	2,192,324
	9,490,631	9,505,385	9,617,510	9,744,700

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
INVESTMENT INCOME				
Interest on Pooled Investments	117,193		150,475	
Interest on Pooled Investments	156			
Interest on Pooled Investments	1,262			
Market Value Restatement	(212,466)			
Market Value Restatement	222			
Market Value Restatement	1,516			
	(92,117)		150,475	
TOTAL MISCELLANEOUS REVENUE	9,464,992	9,606,730	9,829,681	9,745,200
SUB-TOTAL	10,691,238	11,150,650	11,381,367	12,493,653
PRIOR YEAR SURPLUS	(463,420)	3,149,875	2,207,959	2,244,078
TOTAL REVENUES	10,227,818	14,300,525	13,589,326	14,737,731

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	530,284	699,777	614,584	946,212
INSURANCE				
Insurance - Fire	275,865	597,362	574,177	631,595
Insurance - Airport Liability	55,011	57,872	57,872	63,659
Insurance - Position Bond	28	37	36	38
Self-Insurance Services	97,716	89,031	89,031	84,727
Insurance Consultant	9,067	5,021	4,875	5,148
Insurance - Excess Liability (Auto, General)	16,223	10,011	10,011	11,013
	453,910	759,334	736,002	796,180
UTILITIES				
Water Service	58,322	57,783	52,799	53,855
Stormwater Service	26,688	26,694	26,694	28,029
Electric Service	384,892	578,483	281,760	291,622
Wastewater Service	51,883	53,850	51,165	53,723
Solid Waste Service	22,749	22,846	24,572	24,572
Solid Waste Service - Recycling	487	510		
	545,021	740,166	436,990	451,801
INTER-CITY SERVICES				
Rental - Fleet Management	60,672	66,577	60,167	69,266
Gasoline - Fleet Management	32,946	41,739	34,083	42,574
Maintenance - Fleet Management	31,359	43,972	22,356	44,675
Purchasing & Stores Service	76,920	63,518	63,518	47,172
General Fund Services	362,400	372,258	372,258	563,399
Intra-Departmental Charges - PC & Network Support	45,600	46,073	45,150	47,105
Intra-Departmental Charges - Telephone	13,596	14,455	14,455	15,856
Intra-Departmental Charges - Radios	11,796	12,052	12,052	12,436
Intra-Departmental Charges - Facilities	55,032	56,098	56,098	57,259
Intra-Departmental Charges - Training Ctr	1,056	1,129	1,129	1,293
Intra-Departmental Charges - IT Operations - Application Dev	35,364	40,790	40,790	34,474
Intra-Departmental Charges - IT Operations - Network Support	35,300	39,468	40,711	49,807
Intra-Departmental Charges - IT Operations - IT Security		13,736	13,306	18,858
	762,041	811,865	776,073	1,004,174

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Contractual Services	69,310	168,812	147,000	57,643
Legal Fees	48,937	3,814	35,000	76,500
Banking Service	603	1,011	822	1,031
Annual Audit	4,752	3,515	3,515	3,345
Visa/Mastercard Bank Charges	828	1,000	1,000	
Rentals	37,561	53,500	50,000	33,538
Maintenance Of Facilities	75			
Printing & Photography	3,496	5,650	2,450	1,887
Postage & Mailing	2,774	2,055	2,055	2,097
Subscription & Membership	11,930	12,000	11,850	5,765
Telephone Communications	4,765	5,138	5,235	5,241
Travel	10,874	11,165	6,100	6,289
Training	2,314	2,569	2,500	2,621
Ad Valorem Taxes	6,019	4,110	6,234	4,193
Bad Debt Expense	(3,123)	11,953	2,124	10,481
Auto/Heavy Equipment Fuel	19,115	19,500	18,500	13,626
Leases Expense Clearing	(11,571)			
Office Supplies	4,090	3,610	3,200	3,683
Equipment - Noncapital	11,777	10,496	5,700	6,000
All Other Materials & Supplies	8,397	21,017	17,000	4,193
Uniforms	631	5,291		
	233,554	346,206	320,285	238,133
SUB-TOTAL	2,524,810	3,357,348	2,883,934	3,436,500
		AIRSIDE		
PERSONAL SERVICES	994,951	946,082	991,860	1,153,925
ALL OTHER O&M				
Contractual Services	42,141	55,650	33,650	72,828
Maintenance Of Facilities	90,872	56,837	75,000	89,084
Repair Of Equipment	24,429	15,577	7,500	12,829
Telephone Communications	11,807	13,775	12,350	10,481
Training	8,423	2,569	3,000	2,621
Licenses & Permits	15,142	23,614	22,300	14,404
Office Supplies	71	510	510	
Equipment - Noncapital	8,003	23,569	19,069	2,621
All Other Materials & Supplies	17,564	35,300	30,000	15,606
Uniforms	1,069	8,041	10,750	1,572
Chemicals		3,596	3,500	3,668
Tools & Implements	4,758	5,000	7,300	3,825
	224,279	244,038	224,929	229,539

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
CAPITAL EQUIPMENT				
Equipment - Capital		17,500	17,500	
		17,500	17,500	
SUB-TOTAL	1,219,230	1,207,620	1,234,289	1,383,464
		AIRPORT OPERATIONS		
PERSONAL SERVICES	444,902	660,936	512,928	911,055
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support		4,910		
		4,910		
ALL OTHER O&M				
Contractual Services	92,664	120,024	71,500	69,079
Rentals	6,819	9,137	9,220	5,240
Maintenance Of Facilities	112,444	118,988	130,000	155,354
Telephone Communications	4,912	5,343	4,808	5,450
Equipment - Noncapital				30,000
All Other Materials & Supplies	4,558	11,541	9,000	3,100
Uniforms				1,380
Cleaning & Janitor Supply				40,660
Tools & Implements	3,985	7,156	6,675	6,036
Recoveries-Intra Department Charges				(43,986)
	225,382	272,189	231,203	272,313
SUB-TOTAL	670,284	938,035	744,131	1,183,368
		AIRLINE SERVICE		
PERSONAL SERVICES		10,000		
		10,000		
UTILITIES				
Electric Service				12,000
				12,000
ALL OTHER O&M				
Contractual Services				53,192
Security Services				165,504
				218,696
SUB-TOTAL		10,000		230,696
		NON-DEPARTMENTAL		
ALL OTHER O&M				
Loss On Disposal of Fixed Assets	342,732			
	342,732			
SUB-TOTAL	342,732			

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
DEBT SERVICE				
Tail Enclosure - Airside Center	85,144	85,144	85,144	85,144
2010A CBA Bonds Payable	239,829	239,829	239,829	239,830
Capital Improvement Revenue Note, Series 2017A	183,545	183,415	183,415	183,281
Capital Improvement Revenue Note, Series 2017B	1,321,082	1,121,738	1,121,738	1,124,556
Florida Taxable Pension Liability Reduction Note, Series 2020	47,670	48,245	48,245	48,788
Airport / Airside Loan Consolidation	583,747	587,376	587,376	585,297
Operations	93			
	2,461,110	2,265,747	2,265,747	2,266,896
SPECIAL PROJECTS				
Emergency Manager		1,581	791	1,694
Airport Maintenance-Sun 'N Fun	3,200	8,000	4,000	8,000
Airport Advertising / Promotions	223,119	303,359	272,000	200,000
Lease - NOAA	266,641	70,383	201,935	208,660
US Customs	292,662	265,725	280,725	300,000
Air Service Development	161,847	134,803	134,803	100,000
Amazon	192,383	297,471	296,811	325,145
Air Carrier Incentive Program		30,000	10,000	30,000
Interlocal Agreement - Commercial Air pasenger Service - Polk County		50,000	50,000	50,000
	1,139,852	1,161,322	1,251,065	1,223,499
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	500,004	513,750	513,750	526,952
Transfer To Information Technology	11,040	11,044	11,044	11,044
Transfer to Airport R&R Fund	1,356,151	4,835,659	4,685,366	4,475,312
	1,867,195	5,360,453	5,210,160	5,013,308
GRAND TOTAL	**10,227,818**	**14,300,525**	**13,589,326**	**14,737,731**

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REVENUE AND EXPENDITURE SUMMARY
SOLID WASTE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	3,210,856	3,693,979	3,431,433	3,950,013
Fringe Benefits	1,136,014	1,412,824	1,124,600	1,450,757
Total Personnel	4,346,870	5,106,803	4,556,033	5,400,770
Non-Personnel				
Utilities	42,749	41,319	42,440	44,029
Professional and Contractual	627,799	916,809	776,854	758,282
Insurance and Fixed Charges	347,108	386,931	388,286	373,540
Internal Service Charges	7,215,305	7,518,143	7,762,463	6,985,287
All Other Operations & Maintenance	3,996,002	5,068,583	4,629,654	5,284,380
Debt Service	120,725	121,427	121,427	122,795
Capital Outlay	67,101	145,874	145,874	142,800
Maintenance and Special Projects	202,356	841,808	964,828	585,934
Total Non-Personnel	12,619,145	15,040,894	14,831,826	14,297,047
Total Expenditures	16,966,015	20,147,697	19,387,859	19,697,817
Transfers				
Transfers Out	1,710,744	2,532,914	2,532,914	2,096,848
Net Transfers	(1,710,744)	(2,532,914)	(2,532,914)	(2,096,848)
Revenue Sources				
Charges for Services	18,636,291	19,143,950	18,977,448	19,854,590
Interest Income	195,177	182,000	225,566	200,000
All Other Revenue	9,332	12,000	18,767	12,500
Total Revenue	18,840,800	19,337,950	19,221,781	20,067,090
Funding to be Provided	(164,041)	3,342,661	2,698,992	1,727,575

SOLID WASTE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Solid Waste Collection Charges - Residential	379,928	298,000	306,631	311,710
Roll-Off Container Franchise Fees	882,462	979,000	892,095	918,858
Solid Waste Collection Charges - Commercial	6,934,981	7,077,000	7,059,442	7,271,225
Solid Waste Recycling - Residential	1,215,899	1,256,000	1,228,932	1,265,800
Solid Waste Recycling - Commercial	48,011	50,000	29,757	30,650
Roll-Off Container Rental Fees	5,586	7,000	5,584	5,752
Roll-Off Container Delivery Fees	9,581	10,000	8,988	9,258
Roll-Off Container Return / Replacement Fees	657,685	671,000	740,936	1,083,164
Roll-Off Collection Surcharge	160,486	162,000	185,609	191,177
Roll-Off Container Solid Waste Disposal Charges	415,063	431,000	484,500	491,000
EZ Can Automation - Residential	7,379,490	7,636,000	7,490,933	7,715,661
EZ Can Automation - Commercial	208,802	215,000	207,699	213,930
InterCity Solid Waste Billings	337,392	351,000	335,442	345,505
Automated Can Curbside Fines	925	950	900	900
	18,636,291	19,143,950	18,977,448	19,854,590
TOTAL CHARGES FOR SERVICES	18,636,291	19,143,950	18,977,448	19,854,590
		FINES AND FORFEITS		
Bad Check Charges	6,515	5,800	7,000	6,000
TOTAL FINES AND FORFEITS	6,515	5,800	7,000	6,000
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	2,588	6,200	8,348	6,500
Insurance Proceeds - Workers Comp Claims	229		3,419	
	2,817	6,200	11,767	6,500
INVESTMENT INCOME				
Interest on Pooled Investments	293,480	182,000	225,566	200,000
Interest on Deposits	(14,530)			
Market Value Restatement	(83,773)			
	195,177	182,000	225,566	200,000
TOTAL MISCELLANEOUS REVENUE	197,994	188,200	237,333	206,500
SUB-TOTAL	18,840,800	19,337,950	19,221,781	20,067,090
PRIOR YEAR SURPLUS	(164,041)	3,342,661	2,698,992	1,727,575
TOTAL REVENUES	18,676,759	22,680,611	21,920,773	21,794,665

SOLID WASTE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	502,917	650,911	537,053	641,280
INSURANCE				
Insurance - Fire	2,453	5,119	4,920	5,412
Insurance - Position Bond	83	105	102	108
Damage Claims Paid	667			
Self-Insurance Services	300,156	335,453	335,453	315,561
Insurance Consultant	3,385	3,116	3,025	3,194
Insurance - Excess Liability (Auto, General)	40,364	43,138	44,786	49,265
	347,108	386,931	388,286	373,540
UTILTIES				
Water Service	10,112	9,077	10,766	10,981
Stormwater Service	1,800	1,806	1,806	1,896
Electric Service	13,983	13,931	12,324	12,755
Wastewater Service	15,936	15,276	17,067	17,920
Solid Waste Service	714	1,025	273	273
Solid Waste Service - Recycling	204	204	204	204
	42,749	41,319	42,440	44,029
INTER-CITY SERVICES				
Rental - Fleet Management	4,848	3,737	4,872	5,991
Gasoline - Fleet Management	2,066	2,628	1,846	2,681
Maintenance - Fleet Management	4,429	5,532	1,483	5,625
Purchasing & Stores Service	16,944	30,923	30,923	24,428
General Fund Services	829,320	813,575	813,575	858,532
Utility Billing Service	214,272	220,705	220,705	227,325
Intra-Departmental Charges - PC & Network Support	22,350	20,228	19,654	20,372
Intra-Departmental Charges - Telephone	6,552	7,830	7,830	6,977
Intra-Departmental Charges - Radios	40,092	42,786	42,786	44,147
Intra-Departmental Charges - Facilities	12,276	15,639	15,639	14,779
Intra-Departmental Charges - Janitorial	10,056	11,257	11,257	11,806
Intra-Departmental Charges - Training Ctr	3,300	3,547	3,547	3,465
Intra-Departmental Charges - IT Operations - GIS	24,192	35,772	35,772	27,449
Intra-Departmental Charges - IT Operations - Application Dev	110,868	76,177	76,177	50,057
Intra-Departmental Charges - IT Operations - Network Support	16,914	18,692	18,543	22,438
Intra-Departmental Charges - IT Operations - IT Security		7,297	6,009	8,516
	1,318,479	1,316,325	1,310,618	1,334,588

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Contractual Services	5,917	10,180	10,180	10,384
Banking Service	883	1,487	1,206	1,517
Professional Services	26,943	88,898	80,898	56,100
Advertising	21,008	27,960	35,960	36,680
Annual Audit	6,108	4,400	4,514	4,296
Contract Labor		9,680	12,180	12,424
Toll Fees	28,002	36,000	36,000	36,720
Repair Of Equipment	31,771	30,380	30,380	33,538
Printing & Photography	110	1,500	1,500	1,530
Postage & Mailing	1,173	3,100	3,100	3,162
Subscription & Membership	1,580	2,500	2,500	2,550
Telephone Communications	8,876	9,591	7,091	18,233
Travel	3,880	7,350	3,750	3,825
Training	1,627	2,500	2,500	2,550
All Other Sundry Charges	3,809	5,500	7,500	7,650
Software License & Maintenance	4,237	55,000	55,000	56,100
Bad Debt Expense	29,582	35,525	35,525	36,236
Loss On Disposal of Fixed Assets	3,600			
Office Supplies	4,646	8,220	8,220	8,385
Equipment - Noncapital	2,295	1,700	1,500	15,530
All Other Materials & Supplies	10,837	14,500	14,500	14,790
Uniforms	27,700	34,100	33,000	29,070
Chemicals	13,102	26,200	28,000	28,560
Tools & Implements	2,676	5,175	5,175	5,279
Personal Safety Equipment	7,722	6,220	6,220	8,385
Parts For Equipment	8,000	3,700	3,700	3,774
	256,084	431,366	430,099	437,268
SUB-TOTAL	2,467,337	2,826,852	2,708,496	2,830,705

RECYCLING

PERSONAL SERVICES	609,807	675,921	616,492	710,428
INTER-CITY SERVICES				
Rental - Fleet Management	495,431	742,459	444,038	514,576
Gasoline - Fleet Management	223,786	201,173	202,895	205,197
Maintenance - Fleet Management	408,681	313,468	610,542	319,652
	1,127,898	1,257,100	1,257,475	1,039,425

SOLID WASTE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Advertising	5,906	19,506	22,506	15,721
Postage & Mailing		2,700	2,700	2,754
Subscription & Membership	465	1,500	1,500	1,530
Travel	434	2,700	2,600	2,651
Training	1,594	1,560	1,560	1,591
Recycling Disposal Charges	525,506	540,000	540,000	540,000
Office Supplies	1,977	2,500	2,500	2,550
All Other Materials & Supplies	4,644	8,500	8,500	8,500
	540,526	578,966	581,866	575,297
SUB-TOTAL	2,278,231	2,511,987	2,455,833	2,325,150
		RESIDENTIAL - MANUAL		
PERSONAL SERVICES	1,577,455	1,688,566	1,682,300	1,737,619
INTER-CITY SERVICES				
Rental - Fleet Management	443,857	595,807	458,268	559,927
Gasoline - Fleet Management	322,578	302,958	269,830	309,017
Maintenance - Fleet Management	560,974	748,060	610,312	762,831
	1,327,409	1,646,825	1,338,410	1,631,775
ALL OTHER O&M				
Contract Labor	426,911	516,900	446,900	460,000
Rentals		18,000	18,000	18,360
Solid Waste Disposal Charges	401,745	644,921	405,000	555,647
	828,656	1,179,821	869,900	1,034,007
SUB-TOTAL	3,733,520	4,515,212	3,890,610	4,403,401
		RESIDENTIAL - AUTOMATED		
PERSONAL SERVICES	695,379	875,348	726,100	925,632
INTER-CITY SERVICES				
Rental - Fleet Management	555,748	841,440	558,235	663,826
Gasoline - Fleet Management	263,106	243,191	237,774	248,055
Maintenance - Fleet Management	521,337	288,256	743,447	293,899
	1,340,191	1,372,887	1,539,456	1,205,780
ALL OTHER O&M				
Solid Waste Disposal Charges	898,112	1,033,097	1,001,405	1,201,405
	898,112	1,033,097	1,001,405	1,201,405
SUB-TOTAL	2,933,682	3,281,332	3,266,961	3,332,817

SOLID WASTE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		COMMERCIAL		
PERSONAL SERVICES	657,568	881,786	689,493	1,017,978
INTER-CITY SERVICES				
Rental - Fleet Management	587,297	788,766	592,826	635,930
Gasoline - Fleet Management	324,529	307,995	292,214	314,155
Maintenance - Fleet Management	862,328	500,025	961,095	509,895
	1,774,154	1,596,786	1,846,135	1,459,980
ALL OTHER O&M				
Contractual Services	116,333	120,000	120,000	122,400
Professional Services		75,288		
Leases		191,400	206,400	206,400
Solid Waste Disposal Charges	1,436,714	1,485,000	1,480,000	1,714,700
Equipment - Noncapital	109,445	287,800	215,000	219,300
	1,662,492	2,159,488	2,021,400	2,262,800
SUB-TOTAL	4,094,214	4,638,060	4,557,028	4,740,758
		ROLL-OFF		
PERSONAL SERVICES	303,744	334,271	304,595	367,833
INTER-CITY SERVICES				
Rental - Fleet Management	101,530	100,290	102,096	81,310
Gasoline - Fleet Management	103,187	95,851	112,504	97,768
Maintenance - Fleet Management	122,457	132,079	255,769	134,661
	327,174	328,220	470,369	313,739
ALL OTHER O&M				
Contractual Services	17,790	42,510	42,510	38,760
Leases	11,328	11,725	11,328	10,353
Refund Of Prior Years Revenue	25			
Solid Waste Disposal Charges	420,116	499,419	448,000	482,222
Leases Expense Clearing	(11,328)			
Equipment - Noncapital		49,000		
Uniforms				550
	437,931	602,654	501,838	531,885
CAPITAL EQUIPMENT				
Equipment - Capital	67,101	145,874	145,874	142,800
	67,101	145,874	145,874	142,800
SUB-TOTAL	1,135,950	1,411,019	1,422,676	1,356,257

SOLID WASTE

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	119,981	121,427	121,427	122,795
Operations	744			
	120,725	121,427	121,427	122,795
SPECIAL PROJECTS				
Emergency Manager		4,537	2,269	4,540
Solid Waste Renovation, Demo & Addition			9,988	214,200
GPS Units and Access Charges	57,693	51,679	143,979	169,000
Environmental Code Enforcement Officer	18,696	16,155	16,155	29,274
Cart Replacement	125,967	146,000	146,000	148,920
Solid Waste/Lakes - 305 Eastside Property		4,435	27,435	10,000
Solid Waste Transfer Station		609,002	609,002	
GPS Units and Access Charges		10,000	10,000	10,000
	202,356	841,808	964,828	585,934
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	1,664,640	1,710,418	1,710,418	1,750,750
Transfer To Fleet Mgmt Reserve		776,398	776,398	300,000
Transfer To Information Technology	46,104	46,098	46,098	46,098
	1,710,744	2,532,914	2,532,914	2,096,848
GRAND TOTAL	**18,676,759**	**22,680,611**	**21,920,773**	**21,794,665**

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REVENUE AND EXPENDITURE SUMMARY
WASTEWATER UTILITY OPERATING FUND

	FY 22 Actual	FY 23 Revised Budget	FY 23 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	4,912,253	6,301,743	5,222,627	6,278,349
Fringe Benefits	1,710,379	1,800,004	1,611,950	2,148,839
Total Personnel	6,622,632	8,101,747	6,834,577	8,427,188
Non-Personnel				
Utilities	2,576,286	2,635,530	2,031,190	2,097,763
Professional and Contractual	566,744	872,227	730,530	843,794
Insurance and Fixed Charges	617,560	856,887	857,856	966,210
Internal Service Charges	5,235,974	6,321,507	5,408,431	6,465,832
All Other Operations & Maintenance	2,535,729	3,350,675	3,234,504	3,363,780
Debt Service	4,483,268	5,039,037	4,876,930	4,993,418
Capital Outlay		355,629	377,629	606,354
Maintenance Projects	2,640,667	3,774,743	3,714,140	3,388,827
Total Non-Personnel	18,656,228	23,206,235	21,231,210	22,725,978
Total Expenditures	25,278,860	31,307,982	28,065,787	31,153,166
Transfers				
Cost Allocations and Recoveries	(69,222)	(41,203)		
Transfers Out	17,300,232	39,321,170	19,868,943	21,991,912
Net Transfers	(17,231,010)	(39,279,967)	(19,868,943)	(21,991,912)
Revenue Sources				
Charges for Services	40,709,716	37,812,825	42,849,528	43,417,259
Interest Income	1,083,955	500,000	1,425,000	750,000
All Other Revenue	3,977,221	4,080	17,349	4,161
Total Revenue	45,770,892	38,316,905	44,291,877	44,171,420
Funding to be Provided	(3,261,022)	32,271,044	3,642,853	8,973,658

WASTEWATER UTILITY
OPERATING FUND

	FY 23 Actual	FY 24 Revised Budget	FY 24 Forecast	FY25 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Wastewater Service Charges	35,842,746	33,762,000	37,251,237	38,580,033
Pretreatment Surcharge	4,248,949	3,570,000	4,933,692	4,284,883
CDBG Fund - WW Service	107	82	109	134
HOME Fund - WW Service	107	82	109	115
SHIP Fund - WW Service	71	82	109	115
Wastewater Re-use water charges	123,326	81,600	93,086	93,676
General Fund -WW Service	268,142	193,800	282,644	222,483
Fleet Mgmt-WW Service	2,962	3,060	3,007	3,513
Purchasing-WW Service	1,476	714	865	819
RP Funding Center-WW Service	19,758	20,400	18,201	23,419
Airport-WW Service	51,883	48,960	49,455	56,205
Parking System-WW Service	13,886	9,180	15,442	10,539
Electric Utilities-WW Service	49,650	38,760	40,369	44,496
Solid Waste - WW Service	15,936	10,200	17,324	11,710
Water Utilities - WW Service	8,245	6,120	5,920	7,026
Facilities & Construction Management - WW Service	1,150	1,020	1,301	1,171
Information Technology - WW Service	1,726	1,632	1,524	1,873
Stormwater Utility - WW Service	36	26	35	30
Self Insurance Fund - WW Service	104	66	466	75
Downtown CRA - WW Service	24	15	22	17
Connection Fees	53,890	61,200	129,796	70,166
Dixieland CRA-WW Service		1	3	2
Mid-Town CRA - WW Service	3,668	3,060	3,968	3,509
Building Inspection Fund - WW Service	828	765	844	1,250
WW Lift Station Maintenance	1,046			
	40,709,716	37,812,825	42,849,528	43,417,259
TOTAL CHARGES FOR SERVICES	40,709,716	37,812,825	42,849,528	43,417,259
		FINES AND FORFEITS		
Bad Check Charges	8,689	4,080	9,155	4,161
Penalties on Assessments	11,801		8,194	
TOTAL FINES AND FORFEITS	20,490	4,080	17,349	4,161

WASTEWATER UTILITY
OPERATING FUND

	FY 23 Actual	FY 24 Revised Budget	FY 24 Forecast	FY25 Proposed Budget
		MISCELLANEOUS REVENUES		
OTHER				
MSBU Assessment - Skyview SRL Debt Service	141,550			
	141,550			
SALES OF FIXED ASSETS				
Surplus Land Sales	25,000			
Surplus Furniture & Equipment Sales	3,000			
	28,000			
CONTRIBUTIONS & DONATIONS				
Contribution from Developers - Pump Stations	1,341,773			
Contribution from Developers - Sewer Lines	2,445,408			
	3,787,181			
INVESTMENT INCOME				
Interest on Pooled Investments	1,288,759	500,000	1,425,000	750,000
Interest on Deposits	(17,105)			
Market Value Restatement	(187,699)			
	1,083,955	500,000	1,425,000	750,000
TOTAL MISCELLANEOUS REVENUE	5,040,686	500,000	1,425,000	750,000
SUB-TOTAL	45,770,892	38,316,905	44,291,877	44,171,420
PRIOR YEAR SURPLUS	(3,261,022)	32,271,044	3,642,853	8,973,658
TOTAL REVENUES	42,509,870	70,587,949	47,934,730	53,145,078

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	189,250	66,845	22,096	24,343
INSURANCE				
Insurance - Position Bond	125	147	143	151
Self-Insurance Services	227,424	223,729	223,729	239,386
Insurance - Excess Liability (Auto, General)	33,028	31,810	33,025	36,328
	260,577	255,686	256,897	275,865
INTER-CITY SERVICES				
Purchasing & Stores Service	92,568	159,630	159,630	146,570
General Fund Services	1,102,716	1,096,939	1,096,939	1,179,697
Utility Billing Service	447,600	460,988	460,988	546,018
Allocation Shared Cost - Water Utilities	527,509	695,884	523,345	745,375
Intra-Departmental Charges - Training Ctr	5,004	5,374	5,374	5,275
Intra-Departmental Charges - IT Operations - GIS	236,736	307,865	307,865	358,548
Intra-Departmental Charges - IT Operations - Application Dev	673,512	512,254	512,254	483,342
	3,085,645	3,238,934	3,066,395	3,464,825
ALL OTHER O&M				
Contractual Services	5,000	136,916	136,916	
Banking Service	2,313	3,884	3,168	3,962
Annual Audit	17,647	12,710	13,061	12,430
Telephone Communications	457	520	485	528
All Other Sundry Charges		545		1,314
Ad Valorem Taxes		910	910	
Licenses & Permits	475	880		1,056
Bad Debt Expense	48,020	83,230	57,291	84,895
All Other Materials & Supplies	(8,669)			
Material	27	36		37
Materials - Default Purchasing Card	(1)			
	65,269	239,631	211,831	104,222

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Emergency Manager		7,012	3,506	6,911
Wastewater Impact Fee Study	2,143	9,657	8,443	
Safety Incentive Prgm	3,863	3,864	5,364	3,921
Nitrogen Credits towards TMDL/BMAP		392,783	392,783	
Rates & Fees Study	13,735	39,600	39,600	40,194
Annual Bond Holders Report	13,200	21,900	21,900	22,300
	32,941	474,816	471,596	73,326
SUB-TOTAL	3,633,682	4,275,912	4,028,815	3,942,581
		ENGINEERING		
ALLOCATIONS				
Allocation Shared Cost - Water Utilities	537,731	1,137,943	584,841	834,803
	537,731	1,137,943	584,841	834,803
SPECIAL PROJECTS				
SUB-TOTAL	537,731	1,137,943	584,841	834,803
		GLENDALE TREATMENT PLANT		
PERSONAL SERVICES	1,564,589	1,825,792	1,634,089	2,003,053
INSURANCE				
Insurance - Fire	347,311	592,897	592,897	681,831
Insurance Consultant	9,672	8,304	8,062	8,514
	356,983	601,201	600,959	690,345
UTILITIES				
Water Service	24,786	26,261	28,047	28,608
Stormwater Service	6,552	6,556	6,556	6,884
Electric Service	1,084,835	1,087,426	801,422	829,472
Solid Waste Service	34,016	32,571	27,375	27,375
Solid Waste Service - Recycling	516	510	510	510
	1,150,705	1,153,324	863,910	892,849

WASTEWATER UTILITY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
INTER-CITY SERVICES				
Rental - Fleet Management	14,030	10,988	14,100	40,018
Gasoline - Fleet Management	5,358	25,318	3,636	25,826
Maintenance - Fleet Management	18,787	11,489	4,079	11,684
Intra-Departmental Charges - PC & Network Support	24,249	23,539	19,005	19,753
Intra-Departmental Charges - Telephone	7,044	7,830	7,830	8,245
Intra-Departmental Charges - Radios	8,844	9,039	9,039	9,327
Intra-Departmental Charges - Facilities	57,240	72,913	72,913	68,905
Intra-Departmental Charges - Janitorial	51,576	57,767	57,767	60,587
Intra-Departmental Charges - IT Operations - Network Support	18,554	20,280	18,889	21,369
Intra-Departmental Charges - IT Operations - IT Security		6,868	6,009	7,908
	205,682	246,031	213,267	273,622
ALL OTHER O&M				
Contractual Services	86,915	141,981	141,981	168,227
Advertising	264			300
Sludge Disposal	41,117	234,224	160,000	140,000
Rentals	27,313	8,970	10,130	20,300
Maintenance Of Facilities	5,152	16,986	8,359	20,000
Repair Of Equipment	101,077	158,832	144,978	140,000
Postage & Mailing	2,198	700	200	200
Subscription & Membership	(150)	500	500	500
Telephone Communications	2,200	1,500	1,500	1,500
Travel	235	184		3,000
Training	2,140	21,415	22,575	22,575
All Other Sundry Charges	381			400
Software License & Maintenance		2,500	2,500	2,500
Licenses & Permits	11,488	19,000	20,000	20,000
Auto/Heavy Equipment Fuel	66,813	40,000	40,000	40,600
Office Supplies	1,002	1,530	1,530	1,553
All Other Materials & Supplies	5,159	12,036	6,000	3,000
Uniforms	5,461	4,194	2,550	2,030
Chemicals	2,304	2,000	2,000	2,030
Tools & Implements	3,867	3,650	3,650	6,090
Laboratory Supplies	18,600	20,000	15,000	15,225
Material	16,210	20,351	15,600	5,000
Chemicals - Effluent Disinfection	517,144	730,533	760,533	761,920
Chemicals - Odor - Corrosion Control	202,658	305,042	345,042	260,000
Chemicals - Sludge Thickening	33,396	92,175	92,175	93,558
Chemicals - Sludge Bacterial Control		4,000	4,000	4,000
Meal Allowance	55	1,800	1,800	996
	1,152,999	1,844,103	1,802,603	1,735,504

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Roof Repair		24,000	24,000	
Gas Detection Equipment		30,000		
Maintenance General Support	561,813	615,973	593,973	661,008
Glendale Sludge Dewatering	547,923	728,588	728,588	839,517
Glendale Aeration Tank Cleaning	51,657			100,000
Glendale Digester #1 Cleaning		23,992	23,992	24,352
CoGen PM Service		25,000	25,000	
Mutual Assistance	(402)			
Glendale East Perimeter Fence Repair	14,000			
Cleaning of Sludge Holding Tanks		237,314	237,314	
Biosolids Equipment Failure-Hauling		114,545	114,545	223,354
	1,174,991	1,799,412	1,747,412	1,848,231
SUB-TOTAL	5,605,949	7,469,863	6,862,240	7,443,604
	NORTHSIDE TREATMENT PLANT			
PERSONAL SERVICES	961,632	1,085,109	1,002,319	1,128,760
UTILITIES				
Water Service	57,609	66,126	15,653	15,966
Stormwater Service	1,992	1,997	1,997	2,097
Electric Service	449,947	462,208	395,649	409,497
Solid Waste Service	5,402	5,557	5,184	5,184
	514,950	535,888	418,483	432,744
INTER-CITY SERVICES				
Rental - Fleet Management	10,844	15,169	11,052	20,697
Gasoline - Fleet Management	19,795	12,718	3,521	12,973
Maintenance - Fleet Management	3,982	7,461	3,688	7,584
Intra-Departmental Charges - PC & Network Support	4,095	4,290	3,741	4,220
Intra-Departmental Charges - Telephone	3,024	3,614	3,614	3,806
Intra-Departmental Charges - Radios	1,764	1,808	1,808	1,865
Intra-Departmental Charges - Facilities	9,768	12,444	12,444	11,760
Intra-Departmental Charges - Janitorial	7,692	8,617	8,617	9,038
Intra-Departmental Charges - IT Operations - Network Support	4,897	4,822	4,822	6,000
Intra-Departmental Charges - IT Operations - IT Security		1,717	1,717	2,433
	65,861	72,660	55,024	80,376

WASTEWATER UTILITY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Contractual Services	25,275	29,100	29,100	40,600
Sludge Disposal	187,119	28,000	174,500	197,418
Rentals	130,924	105,000	45,000	45,675
Repair Of Equipment	36,131	28,655	62,658	81,200
Telephone Communications	1,169	1,500	1,500	1,523
Training	5,831	7,000	7,000	7,105
Licenses & Permits	42,652	10,846	10,846	11,009
Auto/Heavy Equipment Fuel	195	195	195	198
Office Supplies	944	600	600	609
All Other Materials & Supplies	2,356	3,000	3,000	3,045
Uniforms	2,011	2,353	1,700	1,726
Cleaning & Janitor Supply		200	200	203
Chemicals		500	500	508
Tools & Implements	306	11,372	12,025	1,523
Laboratory Supplies	10,099	24,080	24,080	24,441
Material	4,067	4,000	4,000	4,060
Chemicals - Effluent Disinfection	131,082	185,000	170,000	210,000
Chemicals - Odor - Corrosion Control	4,380	10,000	10,000	10,150
Chemicals - Sludge Thickening	41,400	55,000	55,000	18,375
Meal Allowance	180	325	325	250
	626,121	506,726	612,229	659,618
SPECIAL PROJECTS				
Bypass Pump Station Rebuild	25,380			
Maintenance General Support	345,378	389,016	389,016	278,602
Northside Basin Cleaning		100,000	100,000	75,000
Northside Phase 2 Tank Repair		49,753	15,750	
	370,758	538,769	504,766	353,602
SUB-TOTAL	2,539,322	2,739,152	2,592,821	2,655,100

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		WESTSIDE TREATMENT PLANT		
UTILITIES				
Water Service	33,441	31,394	37,329	38,076
Electric Service	471,212	507,104	384,642	398,104
Solid Waste Service	1,632	1,637	1,637	1,637
	506,285	540,135	423,608	437,817
INTER-CITY SERVICES				
Rental - Fleet Management	6,444	13,843	6,048	13,143
Gasoline - Fleet Management	21,864	21,916	12,206	22,355
Maintenance - Fleet Management	2,607	4,460	3,179	4,532
Intra-Departmental Charges - PC & Network Support	3,586	3,171	3,300	3,466
Intra-Departmental Charges - Telephone	1,512	1,807	1,807	1,903
Intra-Departmental Charges - IT Operations - Network Support	2,431	2,684	2,684	3,288
Intra-Departmental Charges - IT Operations - IT Security		859	858	1,217
	38,444	48,740	30,082	49,904
ALL OTHER O&M				
Contractual Services	7,904	32,315		32,800
Repair Of Equipment	286			
All Other Materials & Supplies		200	200	203
Chemicals	1,106			
Material	66	500	500	508
	9,362	33,015	700	33,511
SPECIAL PROJECTS				
Maintenance General Support	89,941	77,951	77,337	74,677
	89,941	77,951	77,337	74,677
SUB-TOTAL	644,032	699,841	531,727	595,909

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		PRETREATMENT PROGRAM		
PERSONAL SERVICES	149,861	203,799	147,790	194,625
INTER-CITY SERVICES				
Rental - Fleet Management	4,818	3,712	5,968	36,826
Gasoline - Fleet Management	6,816	6,125	6,768	10,328
Maintenance - Fleet Management	7,387	7,948	7,755	10,112
Fleet Mgmt Charges Recoveries				(13,000)
Intra-Departmental Charges - PC & Network Support	6,698	7,768	6,384	7,339
Intra-Departmental Charges - Telephone	1,512	1,807	1,807	1,903
Intra-Departmental Charges - Radios	3,540	3,616	3,616	3,731
Intra-Departmental Charges - IT Operations - Network Support	4,862	5,368	5,368	6,575
Intra-Departmental Charges - IT Operations - IT Security		1,717	1,717	2,433
	35,633	38,061	39,383	66,247
ALL OTHER O&M				
Contractual Services	13,439	10,000		14,000
Advertising		200		200
Repair Of Equipment				1,000
Subscription & Membership		50	50	100
Telephone Communications	1,744	1,800	1,800	1,800
Travel		1,535	1,335	
Training	3,758	1,365	665	4,000
Office Supplies	366	800	800	400
Equipment - Noncapital		2,400	2,600	3,000
Uniforms	768	1,800	1,800	1,800
Tools & Implements	439	300	300	1,000
Laboratory Supplies	13			
Material	7,430	6,400	6,400	2,500
	27,957	26,650	15,750	29,800
SPECIAL PROJECTS				
Reimbursable Sampling Analysis	15,767	12,750	12,750	17,990
Maintenance General Support	3,554	9,750	9,750	9,750
	19,321	22,500	22,500	27,740
SUB-TOTAL	232,772	291,010	225,423	318,412

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		WETLANDS MANAGEMENT		
PERSONAL SERVICES	462,557	632,877	585,431	680,865
UTILITIES				
Water Service	338	400	422	435
Electric Service - TECO	11,615	12,450	11,722	10,302
	11,953	12,850	12,144	10,737
INTER-CITY SERVICES				
Rental - Fleet Management	68,469	103,820	90,229	139,272
Gasoline - Fleet Management	7,900	15,210	9,542	15,291
Maintenance - Fleet Management	51,448	49,870	86,030	37,747
Intra-Departmental Charges - PC & Network Support	15,501	15,444	12,964	13,805
Intra-Departmental Charges - Telephone	3,024	3,614	3,614	3,806
Intra-Departmental Charges - Radios	2,952	3,013	3,013	3,109
Intra-Departmental Charges - IT Operations - Network Support	10,723	12,078	12,302	14,794
Intra-Departmental Charges - IT Operations - IT Security		3,863	3,935	5,475
	160,017	206,912	221,629	233,299
ALL OTHER O&M				
Contractual Services	17,133	59,664		37,728
Rentals	50	771	771	783
Maintenance Of Facilities	5,474	2,380	2,380	4,446
Repair Of Equipment	8,415	5,075	5,075	5,151
Subscription & Membership	200	150	150	305
Telephone Communications	1,663	1,320	1,320	1,340
Travel	3	1,508	508	516
Training	2,657	1,639	2,639	2,679
All Other Sundry Charges		100	100	102
Software License & Maintenance		163	163	248
Licenses & Permits	178	150	150	150
Auto/Heavy Equipment Fuel	9,858	7,000	6,000	5,075
Office Supplies	609	621	621	732
Equipment - Noncapital	3,284	8,879	5,369	4,333
All Other Materials & Supplies	2,990	2,336	2,336	4,706
Uniforms	1,865	2,150	2,150	2,182
Construction Material		508	508	516
Chemicals	4,156	7,000	8,000	8,120
Tools & Implements	415	2,223	2,223	2,256
Laboratory Supplies	5,367	6,075	5,075	5,151
Material	3,512	2,399	3,399	3,450
Use Tax Allocation	(9)			
	67,820	112,111	48,937	89,969

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Wetlands Environmental Outreach Program	3,330	3,500	3,500	3,553
Summer College Intern		5,300	5,300	5,380
Mowing Services - Reimbursable	25,809			2,054
Maintenance General Support	23,140	57,700	57,700	58,567
	52,279	66,500	66,500	69,554
SUB-TOTAL	754,626	1,031,250	934,641	1,084,424
		LABORATORY ANALYSIS		
PERSONAL SERVICES	400,460	468,432	418,236	482,098
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	8,434	7,561	7,358	7,897
Intra-Departmental Charges - Telephone	1,512	1,807	1,807	1,903
Intra-Departmental Charges - IT Operations - Network Support	6,083	6,710	6,710	8,219
Intra-Departmental Charges - IT Operations - IT Security		2,146	2,146	3,042
	16,029	18,224	18,021	21,061
ALL OTHER O&M				
Contractual Services	24,096	41,615	41,615	42,239
Rentals	159			
Repair Of Equipment	1,131	10,404	10,404	9,560
Subscription & Membership	200			
Training	1,994	2,081	2,081	3,112
Office Supplies	596	521	521	529
Equipment - Noncapital		2,081	2,081	2,112
Uniforms	102	489	489	800
Laboratory Supplies	95,770	83,230	83,230	83,678
Material	8,695	9,915	9,915	10,560
	132,743	150,336	150,336	152,590
SPECIAL PROJECTS				
Lab Analysis Reimbursement	(850)			
	(850)			
SUB-TOTAL	548,382	636,992	586,593	655,749

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		MAINTENANCE SUPPORT		
PERSONAL SERVICES	267,034	485,099	143,939	362,051
INTER-CITY SERVICES				
Rental - Fleet Management	14,433	17,376	14,039	87,869
Gasoline - Fleet Management	29,702	32,935	23,047	45,832
Maintenance - Fleet Management	35,449	77,420	166,391	46,242
Fleet Mgmt Charges Recoveries				(84,300)
Intra-Departmental Charges - PC & Network Support	20,202	20,079	18,492	19,066
Intra-Departmental Charges - Telephone	1,008	1,205	1,205	1,269
Intra-Departmental Charges - IT Operations - Network Support	13,376	14,762	14,763	18,082
Intra-Departmental Charges - IT Operations - IT Security		4,722	4,722	6,692
	114,170	168,499	242,659	140,752
ALL OTHER O&M				
Contractual Services	10,551	13,000		13,000
Contract Labor				2,500
Rentals	997	900	2,400	2,000
Repair Of Equipment	494	2,000	2,000	2,000
Telephone Communications	5,163	5,000	5,000	5,000
Training	777	4,300	5,000	5,000
Licenses & Permits	84	300	300	300
Office Supplies	182	500	500	500
Equipment - Noncapital	237	1,500	1,500	500
All Other Materials & Supplies	1,473	200	200	200
Uniforms	10,836	14,120	11,120	19,000
Tools & Implements	5,286	7,500	7,500	8,500
Material	7,946	9,000	7,000	7,000
Meal Allowance		55	55	
	44,026	58,375	42,575	65,500
SUB-TOTAL	425,230	711,973	429,173	568,303

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
	WASTEWATER COLLECTION ADMINISTRATION			
PERSONAL SERVICES	787,190	929,924	851,151	971,451
INTER-CITY SERVICES				
Rental - Fleet Management	11,672	14,632	11,784	23,796
Gasoline - Fleet Management	843	1,420	1,133	1,449
Maintenance - Fleet Management	6,654	7,584	12,740	7,702
Intra-Departmental Charges - PC & Network Support	28,583	27,487	24,518	24,899
Intra-Departmental Charges - Telephone	8,556	10,239	10,239	9,514
Intra-Departmental Charges - Radios	4,128	4,218	4,218	4,353
Intra-Departmental Charges - IT Operations - Network Support	22,419	25,351	23,960	29,506
Intra-Departmental Charges - IT Operations - IT Security		9,014	8,156	11,558
	82,855	99,945	96,748	112,777
ALL OTHER O&M				
Contractual Services	32,498	24,414		37,935
Repair Of Equipment	1,023	2,100	2,100	2,000
Postage & Mailing	3	1,250	1,750	1,000
Subscription & Membership	155	475	475	400
Telephone Communications	3,351	3,600	3,600	3,600
Training	172		3,000	2,200
All Other Sundry Charges	1,212	1,800	1,300	1,200
Software License & Maintenance		2,800	2,800	2,800
Licenses & Permits	75			
Office Supplies	4,495	5,000	3,000	3,800
Equipment - Noncapital		3,300	3,300	1,500
All Other Materials & Supplies	120	100	100	100
Uniforms	1,211	1,200	1,200	1,200
Material	2,073	2,500	2,500	2,000
Meal Allowance	14			
	46,402	48,539	25,125	59,735
SPECIAL PROJECTS				
Hepatitis Vaccination Program		1,000	3,000	3,000
Maintenance General Support	5,463	8,250	8,454	8,250
	5,463	9,250	11,454	11,250
SUB-TOTAL	921,910	1,087,658	984,478	1,155,213

WASTEWATER UTILITY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		SEWAGE PUMPING STATIONS		
PERSONAL SERVICES	481,959	558,534	512,813	718,286
UTILITIES				
Water Service	41,328	43,047	25,711	26,225
Stormwater Service	10	17		
Electric Service	351,055	350,269	287,334	297,391
	392,393	393,333	313,045	323,616
INTER-CITY SERVICES				
Rental - Fleet Management	23,451	67,202	36,466	350,352
Gasoline - Fleet Management	27,673	47,989	20,160	59,950
Maintenance - Fleet Management	52,137	45,623	80,010	57,465
Fleet Mgmt Charges Recoveries				(57,000)
Intra-Departmental Charges - PC & Network Support	8,221	7,544	9,002	12,983
Intra-Departmental Charges - Radios	10,020	10,244	10,244	10,570
Intra-Departmental Charges - IT Operations - Network Support	5,306	5,368	6,710	8,219
Intra-Departmental Charges - IT Operations - IT Security		1,717	2,146	3,042
	126,808	185,687	164,738	445,581
ALL OTHER O&M				
Contractual Services	26,505	30,000	30,000	31,200
Utility Service-Polk County	204	240	189	240
Rentals	159	500	500	500
Maintenance Of Facilities		1,500	1,500	1,500
Repair Of Equipment	127,476	285,024	285,024	285,000
Telephone Communications	2,926	2,500	2,500	3,000
Training		2,000	2,000	2,000
Licenses & Permits		200	200	200
Auto/Heavy Equipment Fuel	20,888	12,500	12,500	21,000
Office Supplies	156	400	400	400
Equipment - Noncapital	4,546	3,900	3,900	7,300
All Other Materials & Supplies		1,500	1,500	1,500
Uniforms	5,989	7,500	7,500	8,900
Construction Material		1,000	1,000	
Chemicals	390,000	414,000	414,000	427,060
Tools & Implements	1,390	1,500	1,500	16,500
Material	52,933	55,000	55,000	60,000
Meal Allowance	359	500	500	500
	633,531	819,764	819,713	866,800

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Master Pump Station Rebuilds		62,000	62,000	63,000
Maintenance General Support	465,713	379,040	397,040	484,745
Lift Station Generator Maintenance	351,493	367,000	297,000	433,500
Pump Station Grinder Repairs		34,000	4,000	4,000
Other Dept Owned Lift Stations	1,050	500	500	500
Loggia Door Replacement	22,700			
	840,956	842,540	760,540	985,745
SUB-TOTAL	2,475,647	2,799,858	2,570,849	3,340,028
		SEWER LINE MAINTENANCE		
PERSONAL SERVICES	1,109,612	1,477,633	1,251,469	1,415,744
INTER-CITY SERVICES				
Rental - Fleet Management	228,647	374,188	247,030	292,413
Gasoline - Fleet Management	87,457	94,747	67,356	86,443
Maintenance - Fleet Management	171,324	135,059	104,831	127,373
Fleet Mgmt Charges Recoveries				(14,200)
Intra-Departmental Charges - PC & Network Support	16,356	17,708	14,403	16,282
Intra-Departmental Charges - Telephone	504	602	602	634
Intra-Departmental Charges - Radios	10,608	10,847	10,847	11,192
Intra-Departmental Charges - IT Operations - Network Support	10,834	12,078	12,079	14,794
Intra-Departmental Charges - IT Operations - IT Security		3,863	3,863	5,475
	525,730	649,092	461,011	540,406
ALL OTHER O&M				
Contractual Services	68,194	70,000		40,000
Contract Labor		2,964		28,000
Rentals	1,813	4,600	4,600	4,600
Repair Of Equipment	106	6,000	6,000	6,000
Telephone Communications	6,718	7,000	7,000	7,000
Travel		2,000	2,000	
Training		1,000	1,000	3,000
All Other Sundry Charges		300	300	500
Licenses & Permits	398	200	200	200
Solid Waste Disposal Charges	12,990	12,786	12,786	12,000
Auto/Heavy Equipment Fuel	512	349	349	233
Office Supplies	369	600	600	508
Equipment - Noncapital	20	1,000	1,000	1,000
All Other Materials & Supplies	288	400	400	100
Uniforms	7,350	9,400	7,400	15,000
Construction Material	12,149	4,800	3,800	4,000
Chemicals		5,000	5,000	5,000

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Tools & Implements	3,076	5,000	5,000	5,000
Material	163,164	197,203	126,000	225,000
Meal Allowance	1,571	850	600	200
Recoveries-From Outside City	(69,222)	(41,203)		
	209,496	290,249	184,035	357,341
SPECIAL PROJECTS				
Utility Relocation Engineering & Surveying			25,000	40,000
Root Treatment Of Sewer System	34,635	20,000	100,000	50,000
Manhole Adjustments		8,250	8,250	44,250
System Maintenance & Repairs - Reimbursable		3,050	3,050	3,050
Maintenance General Support	16,640	19,250	19,250	19,695
City Support	3,592	7,000	11,030	11,061
	54,867	57,550	166,580	168,056
SUB-TOTAL	1,899,705	2,474,524	2,063,095	2,481,547
	WASTEWATER TREATMENT OPERATIONS SUPPORT			
PERSONAL SERVICES	248,488	367,703	265,244	445,912
INTER-CITY SERVICES				
Rental - Fleet Management	76,727	83,713	76,811	68,339
Gasoline - Fleet Management	67,234	67,400	64,649	68,747
Maintenance - Fleet Management	91,552	55,753	65,937	56,738
Intra-Departmental Charges - PC & Network Support	3,057	1,539	3,091	3,228
Intra-Departmental Charges - Radios	588	603	603	622
Intra-Departmental Charges - IT Operations - Network Support	2,211	1,342	2,684	3,288
Intra-Departmental Charges - IT Operations - IT Security		429	858	1,217
	241,369	210,779	214,633	202,179
ALL OTHER O&M				
Contractual Services	570	1,000		1,015
Maintenance Of Facilities		4,000	4,000	3,060
Repair Of Equipment	1,990	9,000	9,000	9,135
Training	90	2,000	2,000	2,030
All Other Sundry Charges	9,471	12,000	12,000	12,180
Licenses & Permits	610	1,000	1,000	1,015
Office Supplies	54			
Equipment - Noncapital		1,000	1,000	1,015
All Other Materials & Supplies		700	700	711
Uniforms	1,939	1,000	1,000	2,015
Tools & Implements	3,098	5,500	5,500	5,583
Material	3,390	15,000	15,000	15,225
	21,212	52,200	51,200	52,984
SUB-TOTAL	511,069	630,682	531,077	701,075

WASTEWATER UTILITY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		NON-DEPARTMENTAL		
OTHER OPERATING				
Increase/Decrease In Inventory	(12,698)			
Contingency		241,084	263,084	383,000
Loss On Disposal of Fixed Assets	8,653			
Refund Of Prior Years Revenue	358			
	(3,687)	241,084	263,084	383,000
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	4,850,232	4,995,743	4,995,743	5,106,912
Transfer To Wastewater R&R	12,450,000	34,322,227	14,870,000	16,885,000
Transfer To Information Technology		3,200	3,200	
	17,300,232	39,321,170	19,868,943	21,991,912
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	228,116	230,865	230,865	233,468
Skyview Wastewater Upgrades	140,879	142,413	141,550	78,429
FDEP West Lklnd Wasteload Reduction Facility FY04	1,213,099	1,220,620	1,220,620	1,220,620
FDEP Glendale Class A Sludge Stabilization	711,734	712,283	712,283	712,283
English Oaks Accommodations (E.O. 1)	179,978	180,101	180,101	180,101
FDEP Chlorine Contact Chamber	37,271	37,388	37,388	37,388
SW Area-Booster Pump & Airpark Upgrade(E.O. 2)	542,941	547,926	547,926	547,926
Energy Efficiencies / Digestion System Improvements (SRL)	602,080	602,139	601,667	602,138
Glendale Aeration System Upgrades (Trane project)	408,314	409,118	409,118	409,680
English Oaks Phase III - Design	47,120	47,175	47,175	47,174
English Oaks Phase III - Construction	371,736	748,237	748,237	748,238
Glendale Effluent Pump Station - Design		36,154		56,434
English Oaks Phase IV - Construction		124,618		119,539
	4,483,268	5,039,037	4,876,930	4,993,418
GRAND TOTAL	**42,509,870**	**70,587,949**	**47,934,730**	**53,145,078**

REVENUE AND EXPENDITURE SUMMARY
WATER UTILITY OPERATING FUND

	FY 22 Actual	FY 23 Revised Budget	FY 23 Forecast	FY25 Proposed Budget
Personnel				
Salaries and Wages	5,161,553	6,610,309	5,277,828	7,178,843
Fringe Benefits	1,667,922	2,117,010	1,369,526	2,483,006
Total Personnel	6,829,475	8,727,319	6,647,354	9,661,849
Non-Personnel				
Utilities	1,702,835	1,793,089	1,304,283	1,349,359
Professional and Contractual	242,483	433,319	386,559	350,885
Insurance and Fixed Charges	453,050	606,080	607,083	648,119
Fuel and Purchased Power	27,822	44,236	34,236	42,500
Internal Service Charges	4,578,296	6,341,041	4,566,479	5,321,828
All Other Operations & Maintenance	2,879,507	3,269,753	3,013,533	3,277,512
Debt Service	5,471,780	5,527,312	5,527,312	9,510,571
Capital Outlay		63,341	63,341	48,541
Maintenance Projects	6,396,325	8,341,265	8,239,927	7,328,810
Total Non-Personnel	21,752,098	26,419,436	23,742,753	27,878,125
Total Expenditures	28,581,573	35,146,755	30,390,107	37,539,974
Transfers				
Cost Allocations and Recoveries	(2,432,817)	(3,635,846)	(2,535,184)	(3,511,508)
Transfers In				
Transfers Out	12,950,235	14,098,943	11,998,943	13,887,287
Net Transfers	(10,517,418)	(10,463,097)	(9,463,759)	(10,375,779)
Revenue Sources				
Intergovernmental Revenues	104,613		104,242	99,085
Charges for Services	41,953,979	39,138,869	43,873,906	43,052,759
Interest Income	62,960	357,000	890,859	500,000
All Other Revenue	2,876,647	2,891,935	3,178,986	
Total Revenue	44,998,199	42,387,804	48,047,993	43,651,844
Funding to be Provided	(5,899,208)	3,222,048	(8,194,127)	4,263,909

WATER UTILITY

	FY 23 Actual	FY 24 Revised Budget	FY 24 Forecast	FY25 Proposed Budget
		INTERGOVERNMENTAL REVENUE		
FEDERAL GRANTS				
Federal Grant	104,613		104,242	99,085
	104,613		104,242	99,085
TOTAL INTERGOVERNMENTAL	104,613		104,242	99,085
		CHARGES FOR SERVICES		
MISC. CHARGES FOR SERVICES				
All Other Revenue	12,475		9,488	
	12,475		9,488	
OTHER CHARGES FOR SERVICES				
Water Sales	28,320,636	26,826,000	28,781,967	29,508,600
Water Sales-Commercial	7,569,114	6,732,000	8,818,947	7,405,200
Water Sales-Industrial	183,355	134,640	174,646	148,104
Water Sales-Sprinklers	2,581,383	2,325,600	2,776,401	2,558,160
Water Sales-Fire Hydrant-Flat Fee	19,455	18,156	22,904	19,972
Water Sales-Fire Protection	1,432,325	1,377,000	1,441,064	1,514,700
Water Utility Service - General Fund	800,769	785,400	883,404	863,940
Water Utility Service - Fleet Management	1,989	2,040	2,089	2,244
Water Utility Service - Purchasing & Stores	2,668	2,142	2,333	2,356
Water Utility Service - Parking Fund	12,097	10,200	13,704	11,220
Water Utility Service - RP Funding Center	65,801	40,800	70,003	44,880
Water Utility Service - Lakeland Linder International Airport	58,322	66,300	52,636	72,930
Water Utility Service - Solid Waste	10,112	6,120	11,145	6,732
Water Utility Service - Wastewater Fund	157,166	97,920	110,665	107,712
Water Utility Service - Water Operations	6,534	4,080	5,251	4,488
Water Utility Service - Electric Operations	194,315	140,760	163,293	154,836
Water Utility Service - Facilities Maintenance	982	846	1,136	931
Water Utility Service - Information Technology	1,183	1,183	1,085	1,301
Water Utility Service - Stormwater Utility Fund	32	31	32	34
Water Utility Service - Self Insurance Fund	75	98	282	108
Water Utility Service - CDBG	176	96	285	106
Water Utility Service - HOME	176	96	285	106
Water Utility Service - SHIP	115	96	285	106
Water Utility Service- Downtown CRA	276	275	293	303
Customer Late Charges	87,906	40,800	85,643	44,880
Connection Fees	280,062	316,200	286,279	347,820
Connection Fees-Delinquent Accounts	136,311	183,600	145,604	201,960
Water Utility Service-Dixieland CRA	132	135	139	149
Water Utility Service-Mid-town CRA	16,913	25,500	11,851	28,050
Meter Change out Fee - Smart Meter Opt-out Program	383			
Water Utility Service - Building Inspection Fund	741	755	767	831
	41,941,504	39,138,869	43,864,418	43,052,759

WATER UTILITY

	FY 23 Actual	FY 24 Revised Budget	FY 24 Forecast	FY25 Proposed Budget
TOTAL CHARGES FOR SERVICES	41,953,979	39,138,869	43,873,906	43,052,759
		FINES AND FORFEITS		
Bad Check Charges	10,861		5,711	
Lawsuit Settlement Proceeds		2,891,935	3,150,659	
Penalties on Assessments	927		450	
TOTAL FINES AND FORFEITS	11,788	2,891,935	3,156,820	
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	3,588		580	
Insurance Proceeds - Workers Comp Claims	8,586		7,940	
All Other Misc Revenue	402		45	
Commissions	13,322		13,601	
	25,898		22,166	
CONTRIBUTIONS & DONATIONS				
Contribution from Developers - Water Lines	2,838,961			
	2,838,961			
INVESTMENT INCOME				
Interest on Pooled Investments	842,935	357,000	890,859	500,000
Market Value Restatement	(779,975)			
	62,960	357,000	890,859	500,000
TOTAL MISCELLANEOUS REVENUE	2,927,819	357,000	913,025	500,000
SUB-TOTAL	44,998,199	42,387,804	48,047,993	43,651,844
PRIOR YEAR SURPLUS	(5,899,208)	3,222,048	(8,194,127)	4,263,909
TOTAL REVENUES	39,098,991	45,609,852	39,853,866	47,915,753

WATER UTILITY

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	139,829	89,140	45,756	31,017
INSURANCE				
Insurance - Fire	122,195	257,689	257,689	296,342
Insurance - Position Bond	157	200	195	206
Self-Insurance Services	282,444	298,280	298,280	296,130
Insurance Consultant	13,299	13,351	12,962	13,688
Insurance - Excess Liability (Auto, General)	34,955	36,560	37,957	41,753
	453,050	606,080	607,083	648,119
INTER-CITY SERVICES				
Rental - Fleet Management	3,164	7,996	3,180	11,846
Gasoline - Fleet Management	794	647	509	660
Maintenance - Fleet Management	817	1,460	2,484	1,480
Purchasing & Stores Service	108,648	152,108	152,108	124,669
General Fund Services	1,245,120	1,220,166	1,220,166	1,311,569
Utility Billing Service		1,290,530		
Allocation Shared Cost - Water Utilities	644,735	850,526	639,644	911,015
Intra-Departmental Charges - Training Ctr	6,804	7,308	7,308	7,395
Intra-Departmental Charges - IT Operations - GIS	179,076	209,191	209,191	303,474
Intra-Departmental Charges - IT Operations - Application Dev	977,244	726,821	726,821	579,241
	3,166,402	4,466,753	2,961,411	3,251,349
ALL OTHER O&M				
Contractual Services		4,198		4,261
Banking Service	8,671	14,568	11,868	14,859
Advertising	20,287	52,575	25,000	92,720
Annual Audit	19,004	13,688	14,060	13,381
Utility Service-Polk County	6		16	
Travel		627	627	636
Training		2,614	2,614	2,653
All Other Sundry Charges		1,810	1,810	1,837
Licenses & Permits	13,075	19,539	19,539	15,919
Office Supplies	72	1,569	1,569	1,593
All Other Materials & Supplies	18			
	61,133	111,188	77,103	147,859
SPECIAL PROJECTS				
CWA5193 Impact Fee Study	2,143	9,569	9,569	
MWA0902 Water Billing Services	1,245,672	1,279,979	1,279,979	1,516,071
MWA1131 Water Support - training / safety incentives	3,622	3,806	3,806	3,882
MWA1155 Bond Holders Report	13,200	21,900	21,900	15,530
MWA1157 Hepatitis Vaccination Series		2,537	2,537	2,588
Emergency Manager - Water Support		9,624	4,812	9,689
MWA1219 Water Conservation Program	20,726	22,604	21,041	25,371
MWA1305 Permitting Support		44,075	44,075	51,765
MWA1306 Rates & Fees Study	13,735	22,750	22,750	20,706

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
MWA1751 Water Building Maintenance Support	284,964	419,875	419,875	432,518
Conservation Grants - Matching Funding	14,911	43,564	43,564	28,445
Polk Regional Water Co-Op (PRWC)	132,456	177,307	177,307	218,919
Water Conservation Partnerships		25,375	25,375	25,883
Community Engagement	7,222	10,150	10,150	10,302
Polk Regional Water Cooperative - Debt/Capital projects		685,655	685,655	482,995
Capital outlay		13,341	13,341	13,541
	1,738,651	2,792,111	2,785,736	2,858,205
SUB-TOTAL	5,559,065	8,065,272	6,477,089	6,936,549
		ADMINISTRATION - SHARED		
PERSONAL SERVICES	1,122,855	1,305,260	1,041,143	1,567,033
INTER-CITY SERVICES				
Rental - Fleet Management	2,592	1,099	2,604	2,844
Gasoline - Fleet Management	466	676	614	690
Maintenance - Fleet Management	1,382	1,203	1,586	1,218
Intra-Departmental Charges - PC & Network Support	29,653	27,785	26,916	28,568
Intra-Departmental Charges - Telephone	6,552	7,228	7,228	7,611
Intra-Departmental Charges - Radios	588	603	603	622
Intra-Departmental Charges - IT New Equip O&M Charges				3,563
Intra-Departmental Charges - IT Operations - Network Support	22,024	24,757	23,439	29,588
Intra-Departmental Charges - IT Operations - IT Security		9,444	7,369	10,950
	63,257	72,795	70,359	85,654
ALL OTHER O&M				
Contractual Services		6,274	6,274	6,368
Legal Fees	3,800	52,997	52,997	106,549
Professional Services		49,737	49,737	2,654
Advertising		1,569	1,569	1,593
Contract Labor	2,845	3,855	3,855	
Printing & Photography		1,045	1,045	1,061
Postage & Mailing	65	1,045	1,045	1,061
Subscription & Membership	8,597	16,685	16,685	15,920
Telephone Communications	3,371	4,183	4,183	4,246
Travel	10,869	11,545	11,545	11,718
Training	5,110	8,366	8,366	8,491
All Other Sundry Charges	193	1,045	1,045	1,061
Software License & Maintenance	22,316	1,004	1,004	1,019
Licenses & Permits	75			
Office Supplies	231	4,183	4,183	4,246
Equipment - Noncapital	7,468	3,383	3,383	6,485
All Other Materials & Supplies	293	1,045	1,045	1,061
Uniforms	512	394	394	412
	65,745	168,355	168,355	173,945

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALLOCATIONS				
Cost Allocated - Wastewater	(527,509)	(695,884)	(523,345)	(745,375)
Cost Allocated - Water	(644,735)	(850,526)	(639,644)	(911,015)
	(1,172,244)	(1,546,410)	(1,162,989)	(1,656,390)
SUB-TOTAL	79,613		116,868	170,242
		ENGINEERING - SHARED		
PERSONAL SERVICES	1,057,344	1,672,837	1,066,030	1,661,392
INTER-CITY SERVICES				
Rental - Fleet Management		43,313		67,492
Maintenance - Fleet Management			12	12
Intra-Departmental Charges - PC & Network Support	46,240	46,477	40,166	43,464
Intra-Departmental Charges - Telephone	13,596	16,262	16,262	17,125
Intra-Departmental Charges - Radios	12,384	12,655	12,655	13,058
Intra-Departmental Charges - IT Operations - Network Support	33,125	35,643	39,012	47,670
Intra-Departmental Charges - IT Operations - IT Security		13,307	12,233	17,641
	105,345	167,657	120,340	206,462
ALL OTHER O&M				
Contractual Services	1,434	555		
Advertising		300	300	
Contract Labor	58,133	112,145	114,700	
Toll Fees	53	592	592	1,000
Rentals		10,000	10,000	9,000
Repair Of Equipment	40	13,500	13,500	13,500
Postage & Mailing	239	500	500	500
Subscription & Membership		2,000	2,000	2,100
Telephone Communications	3,480	5,500	5,500	5,500
Travel	102	4,000	4,000	4,000
Training	7,531	5,000	5,000	6,000
Software License & Maintenance	32,996	29,000	29,000	29,435
Licenses & Permits	2,264	5,000	5,000	5,075
Office Supplies	11,838	11,000	11,000	11,190
Equipment - Noncapital	16,082	20,900	20,900	21,214
All Other Materials & Supplies	191	2,500	2,500	2,538
Uniforms	2,981	3,000	3,000	3,045
Tools & Implements	1,545	3,000	1,000	1,100
Personal Safety Equipment	11			
Use Tax Allocation	(1)			
Recoveries-From Outside City	(31,366)		(42,812)	
	107,553	228,492	185,680	115,197
ALLOCATIONS				
Cost Allocated - Wastewater	(537,731)	(931,043)	(584,841)	(834,803)
Cost Allocated - Water	(657,228)	(1,137,943)	(714,805)	(1,020,315)
	(1,194,959)	(2,068,986)	(1,299,646)	(1,855,118)
SUB-TOTAL	75,283		72,404	127,933

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		ENGINEERING		
INTER-CITY SERVICES				
Allocation Shared Cost - Water Utilities	657,228	931,043	714,805	1,020,315
	657,228	931,043	714,805	1,020,315
SPECIAL PROJECTS				
MWE1712 Other Water Proj & Recov				
Litigation assistance expenses				
	#ERROR			
SUB-TOTAL	657,228	931,043	714,805	1,020,315
		WATER PRODUCTION - GENERAL		
PERSONAL SERVICES	2,452,025	2,701,378	2,501,361	2,758,351
UTILITIES				
Water Service	1,429	1,504	1,489	1,519
Stormwater Service	4,908	4,906	4,906	5,151
Electric Service	1,307,373	1,386,985	980,507	1,014,825
Wastewater Service	1,884	1,929	1,919	2,015
Solid Waste Service	2,184	2,183	2,183	2,183
	1,317,778	1,397,507	991,004	1,025,693
INTER-CITY SERVICES				
Rental - Fleet Management	38,417	59,520	41,400	75,754
Gasoline - Fleet Management	19,298	23,699	21,456	24,172
Maintenance - Fleet Management	32,933	30,004	33,959	30,464
Intra-Departmental Charges - PC & Network Support	33,771	31,224	31,562	32,122
Intra-Departmental Charges - Telephone	9,564	10,841	10,841	10,782
Intra-Departmental Charges - Radios	12,384	12,655	12,655	13,058
Intra-Departmental Charges - Facilities	25,980	33,086	33,086	31,267
Intra-Departmental Charges - Janitorial	16,080	18,011	18,011	18,890
Intra-Departmental Charges - IT Operations - Network Support	23,196	25,648	25,823	31,232
Intra-Departmental Charges - IT Operations - IT Security		8,585	8,227	11,558
	211,623	253,273	237,020	279,299
ALL OTHER O&M				
Contractual Services	86,295	62,522	57,522	75,000
Advertising		200	200	200
Rentals	8,923	4,500	4,500	4,500
Repair Of Equipment	12,061	5,500	4,500	4,500
Postage & Mailing	370	200	200	200
Subscription & Membership		275	275	
Telephone Communications	1,549	5,500	5,500	1,500
Training	10,326	10,758	6,000	6,000
All Other Sundry Charges	63	115	115	
Software License & Maintenance		275	275	275
Licenses & Permits	4,528	3,500	3,500	3,500
Auto/Heavy Equipment Fuel	(7,110)			
Office Supplies	8,712	6,600	6,600	6,600

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Equipment - Noncapital	17,483	50,000	23,000	15,000
All Other Materials & Supplies	(25,894)	27,000	25,000	25,000
Uniforms	8,194	15,500	12,000	10,000
Chemicals	1,371,209	1,566,022	1,566,022	1,770,000
Tools & Implements	16,679	25,000	22,000	22,000
Electrical Hardware & Plumbing Supplies	49,804	63,000	55,000	40,000
Personal Safety Equipment	4,240	4,500	4,000	4,000
Parts For Equipment	60,948	50,000	50,000	50,000
Material	324,602	204,000	149,000	149,000
	1,952,982	2,104,967	1,995,209	2,187,275
FUEL				
#2 Oil	24,292	31,736	30,236	30,000
	24,292	31,736	30,236	30,000
SPECIAL PROJECTS				
MWP1527 Hach Wimms Support		10,000	10,000	10,000
MWP1528 ASCO Switchgear Maintenance		54,242	82,000	52,000
MWP1002 PICS Expendables	36,720	66,500	66,500	66,500
MWP1008 Well Preventative Maintenance	71,087	151,850	180,000	150,000
MWP1011 Emergency Generator Service	22,483	76,000	76,000	30,000
MWP1012 Mandatory Certification Require	569	4,000	4,000	4,000
MWP1013 Outside Laboratory Services	10,348	15,000	15,000	15,000
MWP1014 Caco3 Transport	44,930	63,500	60,000	60,000
MWP1015 Cleaning Of Upflow Internals	14,900	30,000	40,000	40,000
Chlorine Safety Training	11,927	14,000	14,000	14,000
MWP1020 High Service Preventive Maintenance	69,087	100,000	100,000	100,000
MWP1518 Contract Wtr Plt Op/Maint		500	8,000	8,000
MTR1708 Technical Training-Wtr Prod	2,603	3,000	8,000	8,000
MWP2018 Water Facilities Security	139,730	177,551	159,664	205,659
MWP2022 Delta V Operations Software Maintenance		21,881	21,881	22,000
MWP2035 Consumer Confidence Report	7,263	7,823	6,500	5,000
MWP2037 Spill Prevention Controls & Countermeasures Plan		1,000	1,000	1,000
NE Wellfield Easement Litigation	777,366	112,135	112,135	
20 Year Duke Electric Easement Construction and Environmental Monitori		1,200,000	1,200,000	
Capital Outlay		25,000	25,000	10,000
	1,209,013	2,133,982	2,189,680	801,159
SUB-TOTAL	7,167,713	8,622,843	7,944,510	7,081,777

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
	WATER PRODUCTION - COMBEE WATER TREATMENT PLANT			
PERSONAL SERVICES	1,132,937	1,257,639	1,236,750	1,349,793
UTILITIES				
Water Service	208	285	152	155
Stormwater Service	2,556	2,556	2,556	2,684
Electric Service	324,324	333,710	259,499	268,581
Wastewater Service	362	450	276	290
Solid Waste Service	2,184	2,183	2,183	2,183
Solid Waste Service - Recycling	28	45		
	329,662	339,229	264,666	273,893
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	14,764	13,726	13,742	14,542
Intra-Departmental Charges - Telephone	12,084	14,455	14,455	15,222
Intra-Departmental Charges - Facilities	27,288	34,756	34,756	32,846
Intra-Departmental Charges - Janitorial	9,060	10,149	10,149	10,645
Intra-Departmental Charges - IT Operations - Network Support	10,945	12,078	12,079	14,794
Intra-Departmental Charges - IT Operations - IT Security		3,863	3,863	5,475
	74,141	89,027	89,044	93,524
ALL OTHER O&M				
Contractual Services	7,354	32,236	22,561	7,300
Rentals	728	4,120	2,250	750
Repair Of Equipment	1,981	4,000	4,000	2,000
Postage & Mailing	104	200	200	200
Telephone Communications		500	500	500
Training	1,812	2,500	2,000	2,500
Licenses & Permits	1,060	2,482	1,000	2,500
Office Supplies	1,307	4,000	1,500	4,000
Equipment - Noncapital	10,074	10,000	5,000	5,000
All Other Materials & Supplies	1,540	15,000	1,500	15,000
Uniforms	3,557	4,000	3,750	4,000
Chemicals	432,358	521,168	464,589	511,000
Tools & Implements	2,891	12,200	4,215	20,000
Electrical Hardware & Plumbing Supplies	682	23,500	2,104	15,000
Personal Safety Equipment	3,994	4,000	2,500	4,000
Parts For Equipment	7,255	46,238	46,238	50,000
Material	59,469	84,000	60,000	65,000
	536,166	770,144	623,907	708,750
FUEL				
#2 Oil	3,530	12,000	3,500	12,000
	3,530	12,000	3,500	12,000

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
SPECIAL PROJECTS				
Capital outlay		25,000	25,000	25,000
MWP1001 NE Wellfield Monitoring	51,227	123,991	60,000	80,000
MWP1002 PICS Expendables	1,976	16,000	75,000	55,000
MWP1006 Maintenance Of NE Wellfield	18,950	57,500	52,500	55,500
MWP1011 Emergency Generator Service	4,296	20,000	4,500	20,000
MWP1012 Mandatory Certification Require		2,000	2,000	2,000
MWP1014 Caco3 Transport	23,998	20,000	23,500	40,000
MWP1015 Cleaning Of Upflow Internals	12,900	25,800	35,000	35,000
MWP1020 High Service Preventive Maintenance	34,080	35,000	35,000	35,000
MWP2018 Water Facilities Security	142,878	177,551	159,653	205,659
MWP2022 Delta V Operations Software Maintenance		21,881	21,881	20,000
	290,305	524,723	494,034	573,159
SUB-TOTAL	2,366,741	2,992,762	2,711,901	3,011,119

WATER T&D - GENERAL

PERSONAL SERVICES	924,485	1,701,065	756,314	2,294,263
UTILITIES				
Water Service	4,897	5,646	3,591	3,663
Electric Service	29,154	28,855	25,603	26,499
Wastewater Service	6,002	6,462	3,841	4,033
Solid Waste Service	15,252	15,288	15,578	15,578
Solid Waste Service - Recycling	90	102		
	55,395	56,353	48,613	49,773
INTER-CITY SERVICES				
Rental - Fleet Management	26,747	62,753	29,303	765,741
Gasoline - Fleet Management	14,456	8,530	29,677	87,878
Maintenance - Fleet Management	16,787	11,217	21,332	111,661
Fleet Mgmt Charges Recoveries				(875,970)
Intra-Departmental Charges - PC & Network Support	44,075	44,660	45,778	56,534
Lakeland Electric Charges	25,214	18,000	29,898	
Intra-Departmental Charges - Telephone	9,564	12,046	12,046	12,685
Intra-Departmental Charges - Radios	37,152	37,965	37,965	39,795
Intra-Departmental Charges - Facilities	64,884	82,655	82,655	78,111
Intra-Departmental Charges - Janitorial	27,912	31,267	31,267	32,793
Intra-Departmental Charges - IT Operations - Network Support	33,509	38,522	40,487	55,314
Intra-Departmental Charges - IT Operations - IT Security		12,878	13,092	20,683
	300,300	360,493	373,500	385,225

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
ALL OTHER O&M				
Contractual Services	34,049	23,900	23,900	25,000
Advertising	329			
Contract Labor	276	2,000	2,000	1,000
Rentals	1,699	1,000	1,000	1,500
Repair Of Equipment	14,045	21,800	26,800	15,000
Postage & Mailing	156	200	100	100
Subscription & Membership		50	50	100
Telephone Communications	25,550	25,000	20,000	25,000
Travel	1,528	2,900	2,400	1,500
Training	21,462	12,000	12,000	15,000
Licenses & Permits	925	2,000	2,000	2,000
Office Supplies	5,106	4,900	4,500	4,600
Equipment - Noncapital	7,421	6,600	6,000	4,500
All Other Materials & Supplies	14,646	11,200	10,000	11,000
Uniforms	18,449	27,326	19,926	17,500
Tools & Implements	38,411	30,500	30,500	30,000
Personal Safety Equipment	41,291	30,600	30,600	31,000
Parts For Equipment	9,366	15,200	10,000	7,100
Material	2,922	6,000	6,000	3,000
Use Tax Allocation	(39)			
Meal Allowance	16,831	20,000	20,000	20,000
Recoveries-From Outside City	(33,230)	(20,450)	(29,537)	
	221,193	222,726	198,239	214,900
FUEL				
LP Gas		500	500	500
		500	500	500
SPECIAL PROJECTS				
MWD0687 Trans/Dist Mt-Services	745,133	630,272	612,518	725,676
MWD0688 Trans/Dist Mt-Mains	716,711	866,211	824,844	936,872
MWD0696 Dist Mt-Hydrants	512,396	492,133	453,326	433,506
MWD1007 Sunshine One-Call Locates	269,812	239,967	203,726	245,413
	2,244,052	2,228,583	2,094,414	2,341,467
SUB-TOTAL	3,745,425	4,569,720	3,471,580	5,286,128

	FY23 Actual	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
		WATER T&D - METERS		
ALL OTHER O&M				
Repair Of Equipment		3,200	3,200	3,500
All Other Materials & Supplies	185	500	500	500
Tools & Implements	252	500	3,000	2,500
Personal Safety Equipment		500	500	500
Material	179	1,000	1,000	1,000
Construction Advances	(1,018)		(200)	
	(402)	5,700	8,000	8,000
SPECIAL PROJECTS				
Rebuild Water Meters - Maintenance	914,304	725,207	739,404	803,361
	914,304	725,207	739,404	803,361
SUB-TOTAL	913,902	730,907	747,404	811,361
		WATER T&D - CROSS CONNECTION CONTROL		
ALL OTHER O&M				
		NON-DEPARTMENTAL		
OTHER OPERATING				
Bad Debt Expense	112,006	71,050	71,050	72,471
	112,006	71,050	71,050	72,471
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	4,850,232	4,995,743	4,995,743	5,112,287
Transfer To Wastewater R&R		2,100,000		
Transfer To Information Technology		3,200	3,200	
Transfer to Water Renewal and Replacement	8,100,003	7,000,000	7,000,000	8,775,000
	12,950,235	14,098,943	11,998,943	13,887,287
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	343,490	347,628	347,628	351,548
Capital Improvement Revenue and Refunding Bonds, Series 2021A	430,032			
Water Revenue Bonds	340,667	770,372	770,372	763,099
Water Utilities Facility	446,962	446,159	446,159	4,433,484
Williams WTP Clearwell Design & Construction (SRL)	88,971	89,657	89,657	89,657
Williams WTP Clearwell Construction (SRL)	946,855	966,290	966,290	966,289
Water Revenue Refunding Bond, Series 2021	2,907,646	2,907,206	2,907,206	2,906,494
	5,504,623	5,527,312	5,527,312	9,510,571
GRAND TOTAL	**39,098,991**	**45,609,852**	**39,853,866**	**47,915,753**

REVENUE AND EXPENDITURE SUMMARY
ELECTRIC UTILITY

	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Personnel					
Salaries and Wages	29,935,598	34,813,981	34,386,836	29,633,711	37,230,464
Fringe Benefits	7,389,899	11,202,511	11,202,511	10,202,961	11,681,759
Total Personnel	37,325,497	46,016,492	45,589,347	39,836,672	48,912,223
Non-Personnel					
Internal Service Charges	16,669,640	17,573,581	17,542,513	17,252,905	18,062,823
Professional and Contractual	23,553,580	32,339,711	33,772,562	34,470,309	22,873,860
Utilities	945,879	845,837	904,444	793,957	838,735
Insurance and Fixed Charges	3,631,236	4,853,329	4,853,329	4,846,534	5,408,841
Grants and Aid	788,675	1,090,512	1,690,512	1,108,440	1,108,753
Fuel and Purchased Power	173,954,057	178,251,526	178,089,253	131,407,956	150,509,052
All Other Operations & Maintenance	21,888,538	22,419,264	22,657,722	21,094,987	23,860,228
Cost Allocations and Recoveries	(5,978,087)	(7,751,522)	(9,012,525)	(8,187,969)	(4,808,257)
Capital Outlay	66,616,166	45,442,979	126,975,823	39,620,257	46,399,415
Debt Service	43,621,760	42,400,979	42,400,979	45,414,654	42,779,567
Total Non-Personnel	345,691,444	337,466,196	419,874,612	287,822,030	307,033,017
Total Expenditures	383,016,941	383,482,688	465,463,959	327,658,702	355,945,240
Transfers					
Transfers from Other Funds	88,777	0	0	0	0
Transfers to Other Funds	(33,510,585)	(33,362,750)	(33,037,750)	(33,033,750)	(35,153,949)
Net Transfers	(33,421,808)	(33,362,750)	(33,037,750)	(33,033,750)	(35,153,949)
Revenue Sources					
Charges for Services	387,825,265	396,462,468	396,462,468	344,009,739	373,612,956
Fines and Forfeits	192,117	199,095	199,095	211,215	201,941
Miscellaneous Revenues	10,160,578	7,497,942	7,497,942	15,846,100	11,758,188
Total Revenue	398,177,960	404,159,505	404,159,505	360,067,054	385,573,085
Funding to be Provided	(18,260,789)	(12,685,933)	(94,342,204)	(625,398)	(5,526,104)

REVENUE AND EXPENDITURE SUMMARY
ELECTRIC UTILITY

	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
TOTAL REVENUE FROM SERVICES	389,635,138	398,031,803	398,031,803	345,572,148	375,208,062
ELECTRIC EXPENSES:					
O&M Expenses					
Fuel and Purchased Power	175,276,994	183,300,140	183,343,237	136,290,262	152,642,974
Production	24,573,527	31,869,542	31,759,442	31,185,921	28,908,386
Transmission/Distribution	36,897,348	35,358,888	35,859,420	33,376,204	39,635,681
Customer Service and Accounting	9,146,198	10,494,664	10,409,966	10,130,098	11,346,126
Administrative and General	24,344,662	35,682,446	35,933,615	32,883,359	35,325,341
Total O&M Expenses	270,238,729	296,705,680	297,305,680	243,865,844	267,858,508
Depreciation	34,737,395	37,788,610	37,788,610	34,701,196	41,608,216
TOTAL OPERATING EXPENSE	304,976,124	334,494,290	335,094,290	278,567,040	309,466,724
TOTAL OPERATING INCOME	84,659,014	63,537,513	62,937,513	67,005,108	65,741,338
NON-OPERATING INCOME/EXPENSE					
Investment Income	7,619,685	5,748,766	5,748,766	14,093,441	9,965,070
Other Income	923,137	378,936	378,936	401,465	399,953
Interest Expense	14,957,496	19,806,542	19,806,542	17,692,190	19,035,163
Amortization	(3,195,397)	(2,639,215)	(2,639,215)	(3,734,182)	(3,674,977)
Net Non-Operating Items	(3,219,277)	(11,039,625)	(11,039,625)	536,898	(4,995,163)
INCOME BEFORE TRANSFERS	81,439,737	52,497,888	51,897,888	67,542,006	60,746,175
OPERATING TRANSFERS					
City Dividend	33,239,229	32,762,400	32,762,400	32,762,400	34,159,965
Other Operating Transfers Out	271,356	600,350	275,350	271,350	993,984
Other Operating Transfers In	88,777	0	0	0	0
Net Transfers	**(33,421,808)**	**(33,362,750)**	**(33,037,750)**	**(33,033,750)**	**(35,153,949)**
OPERATING NET INCOME	**48,017,929**	**19,135,138**	**18,860,138**	**34,508,256**	**25,592,226**

REVENUE AND EXPENDITURE SUMMARY
ELECTRIC UTILITY

	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
CASH BASIS FINANCIAL INFORMATION					
NET INCOME - FULL ACCRUAL	48,017,929	19,135,138	18,860,138	34,508,256	25,592,226
Adjustments to convert full accrual-based net income to Cash Available for Future Expansion					
Add Back Non-cash Expenses:					
Depreciation, Amortization	31,541,998	35,149,395	35,149,395	30,967,014	37,933,239
Other Post Employment Benefits (Gasb 68)	(3,006,367)	1,000,000	1,000,000	999,996	1,000,000
Deduct Cash Disbursements Excluded From Expenses:					
Capitalized Interest Expense	(5,701,277)	(3,042,187)	(3,042,187)	(8,161,664)	(3,247,154)
Capital Transfers to other funds:					
Rate Funded Capital Projects	(66,144,585)	(45,358,279)	(126,739,550)	(39,369,000)	(46,289,415)
Bond Principal Payments	(19,925,000)	(19,570,000)	(19,570,000)	(19,570,000)	(20,515,000)
Balance Available for Reserve for Future Expansion	(15,217,302)	(12,685,933)	(94,342,204)	(625,398)	(5,526,104)

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
REVENUES					
SALES OF ELECTRICITY					
Customer Charge	6,706,270	9,244,887	9,244,887	9,271,743	9,482,530
Energy Charge	98,516,498	98,305,461	98,305,461	97,355,811	104,920,156
Surcharge	7,074,954	7,183,910	7,183,910	7,159,759	7,709,275
	112,297,722	114,734,258	114,734,258	113,787,313	122,111,961
Commercial & Industrial Sales					
General Services	17,281,959	14,884,604	14,884,604	14,835,363	16,179,618
General Service Demand	26,808,560	31,467,949	31,467,949	29,529,904	32,814,933
General Service Large Demand	13,695,168	14,669,500	14,669,500	14,694,614	14,680,279
Interruptible	3,444,571	3,499,620	3,499,620	3,491,677	3,338,372
Extra Large Demand	3,916,464	3,867,153	3,867,153	3,955,413	4,050,195
	65,146,722	68,388,826	68,388,826	66,506,971	71,063,397
Lighting					
Private Area Lights	3,182,244	3,278,705	3,278,705	3,252,204	3,280,966
Public Street & Highway Lighting (incl, FDOT)	3,520,068	3,605,606	3,605,606	3,605,608	3,581,273
Roadway Lighting	1,968,848	1,649,539	1,649,539	1,844,989	1,682,142
	8,671,160	8,533,850	8,533,850	8,702,801	8,544,381
Fuel & Conservation Charges					
Fuel Adjustment	205,096,388	178,219,543	178,219,543	128,061,297	144,603,944
Environmental Costs	7,946,042	5,162,519	5,162,519	5,148,973	3,906,574
Conservation	793,958	799,867	799,867	725,766	817,208
	213,836,388	184,181,929	184,181,929	133,936,036	149,327,726
Other Charges for Sales					
Sales for Resale	3,267,247	3,303,444	3,303,444	1,814,238	1,949,161
Capacity Charges	155,726	0	0	0	0
Accrued Electric Charges	(29,981,598)	2,839,564	2,839,564	6,927,441	6,126,072
	(26,558,625)	6,143,008	6,143,008	8,741,679	8,075,233
TOTAL SALES OF ELECTRICITY	373,393,367	381,981,871	381,981,871	331,674,800	359,122,698
Other Electric Revenues					
PSC & Gross Receipts Tax	10,021,520	9,686,969	9,686,969	7,457,748	9,555,491
Penalty Charges	1,502,896	1,486,260	1,486,260	1,573,524	1,491,072
	11,524,416	11,173,229	11,173,229	9,031,272	11,046,563
Miscellaneous Service Revenue					
Pole Attachments	1,546,958	1,583,094	1,583,094	1,567,186	1,572,123
Facilities Charges	1,164,668	1,164,669	1,164,669	1,164,668	1,277,570
Connection Fees	540,751	540,857	540,857	551,547	575,757
Wheeling Fees	0	0	0	0	0
Electric Portion of Bad Check Charges	188,992	192,751	192,751	206,747	195,941
ByProduct Revenue	0	0	0	0	0
All Other	7,670	8,000	8,000	7,642	8,000
	3,449,039	3,489,371	3,489,371	3,497,790	3,629,391
TOTAL OTHER ELECTRIC REVENUES	14,973,455	14,662,600	14,662,600	12,529,062	14,675,954
TOTAL ELECTRIC OPERATING REVENUES	388,366,822	396,644,471	396,644,471	344,203,862	373,798,652

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Other Retail Services					
Facilities Tower Rental	(10,958)	132,633	132,633	132,633	134,477
Surge Suppression	483,733	527,000	527,000	505,719	527,000
Fiber Rental	567,756	712,495	712,495	712,495	733,095
	1,040,531	1,372,128	1,372,128	1,350,847	1,394,572
NON-OPERATING REVENUES					
Interest on Grant Funds	5,741	0	0	7,222	0
Interest on Meter Deposits	550,489	266,657	266,657	661,423	476,085
Interest on Operating Funds	9,966,163	4,988,179	4,988,179	12,900,012	8,951,082
Interest on Emergency Repair	513,971	493,930	493,930	524,784	537,903
Market Value Restatement	(778,504)	0	0	0	0
Capitalized Interest Income	(2,657,809)	0	0	0	0
	7,600,051	5,748,766	5,748,766	14,093,441	9,965,070
Other					
Billing Commissions	222,602	199,592	199,592	224,356	220,953
All Other	1,079,945	194,548	194,548	194,548	193,838
	1,302,547	394,140	394,140	418,904	414,791
TOTAL NON-OPERATING REVENUES	9,943,129	7,515,034	7,515,034	15,863,192	11,774,433
Transfers from Other Funds	88,777	0	0	0	0
TOTAL REVENUE	398,398,728	404,159,505	404,159,505	360,067,054	385,573,085
EXPENSES					
PERSONNEL SERVICES	34,319,130	47,016,492	46,589,347	40,836,668	49,912,223
INSURANCE					
Insurance - Excess Liability (Auto, General)	0	150,793	150,793	156,556	172,210
Insurance - Fire	2,827,608	3,683,925	3,683,925	3,673,244	4,211,005
Insurance - Position Bond	0	656	656	637	675
Insurance Consultant	0	63,783	63,783	61,925	65,393
Self-Insurance Services	803,628	954,172	954,172	954,172	959,558
	3,631,236	4,853,329	4,853,329	4,846,534	5,408,841
UTILITIES					
Electric Service	462,100	409,393	409,393	380,241	394,645
Solid Waste Service	95,127	94,906	98,932	96,107	89,870
Solid Waste Service - Recycling	931	959	959	449	458
Stormwater Service	20,856	20,845	20,845	20,845	21,887
Wastewater Re-use Charges	123,326	102,750	157,114	100,517	123,323
Wastewater Service	49,498	51,471	51,471	40,372	41,498
Water Service	194,041	165,513	165,730	155,426	167,054
	945,879	845,837	904,444	793,957	838,735
INTER-CITY SERVICES					
Gasoline - Fleet Management	384,307	309,226	309,226	220,126	397,111
General Fund Services	4,276,800	4,349,597	4,349,597	4,349,597	4,521,563

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Intra Departmental Charges	104,189	121,649	48,337	78,018	132,291
Intra-Departmental Charges - Facilities	1,058,760	1,348,663	1,348,663	1,348,668	1,274,526
Intra-Departmental Charges - IT Operations - Application Dev	3,553,692	2,684,138	2,727,383	2,684,136	2,206,448
Intra-Departmental Charges - IT Operations - GIS	653,412	918,463	918,463	918,464	887,479
Intra-Departmental Charges - IT Operations - IT Security	0	272,584	272,584	248,748	322,412
Intra-Departmental Charges - IT Operations - Network Support	678,991	768,839	768,839	742,644	860,862
Intra-Departmental Charges - IT Projects	1,100,798	1,179,137	1,179,137	1,179,137	1,234,735
Intra-Departmental Charges - Janitorial	808,440	905,544	905,544	905,540	949,749
Intra-Departmental Charges - PC & Network Support	924,529	891,079	891,079	794,674	830,038
Intra-Departmental Charges - Radios	222,300	218,750	218,750	218,749	225,087
Intra-Departmental Charges - Telephone	337,428	367,408	367,408	367,405	356,453
Intra-Departmental Charges - Training Ctr	20,592	22,140	22,140	22,140	21,307
Legal Fees - City To Electric	335	206	206	206	210
Maintenance - Fleet Management	622,553	320,974	320,974	562,052	576,152
Other City Department Charges	51,242	58,525	57,524	62,056	59,403
Purchasing & Stores Service	885,696	1,629,732	1,629,732	1,629,732	1,466,759
Rental - Fleet Management	985,576	1,206,927	1,206,927	920,813	1,740,238
	16,669,640	17,573,581	17,542,513	17,252,905	18,062,823
ALL OTHER O&M					
Advertising	198,734	204,097	205,115	219,501	208,178
All Other Materials & Supplies	163,478	142,118	169,218	151,235	148,606
All Other Sundry Charges	174,240	54,989	63,621	57,102	56,614
Annual Audit	148,144	112,996	112,996	112,996	110,548
Auto/Heavy Equipment Fuel	50,883	37,572	15,688	20,670	38,323
Bad Debt Expense	743,481	817,000	817,000	832,640	832,640
Banking Service	61,333	114,346	114,346	48,104	48,104
Car Washing	0	5,000	0	0	0
Chemicals	429,268	209,636	482,452	387,006	590,610
Computer Software	4,659	119,478	119,478	119,478	121,867
Consumable Materials	144,079	29,944	145,043	116,343	98,353
Contract Labor	614,030	1,090,460	1,146,983	999,272	995,016
Contractual Services	21,383,270	29,425,610	30,755,301	31,632,980	20,525,693
Debt Issue Costs	2,750	2,750	2,750	2,750	2,750
Engineering - Basic	0	11,303	0	2,826	11,000
Equipment - Noncapital	241,672	210,713	238,984	233,418	226,311
Florida Public Service Commission	57,413	58,664	58,664	67,747	54,840
Food Purchases	60	0	0	0	0
Gross Receipts Tax Expense	9,979,953	9,628,305	9,628,305	8,209,675	9,500,651
Leases	37,300	173,854	185,578	196,315	177,121
Legal Fees	79,970	42,983	46,538	50,235	57,000
Legal Settlements	0	500	0	0	510
Licenses & Permits	25,492	38,966	26,879	42,056	86,541
Lubricants	152,586	90,646	18,379	32,774	253,577
Material	2,518,908	2,252,839	2,448,852	2,432,764	2,707,201
Materials - Default Purchasing Card	(4)	0	0	0	0
Meal Allowance	34,958	32,378	34,646	35,116	34,135
Office Supplies	101,853	121,820	113,917	116,552	122,941
Paints & Paint Supplies	276	0	1,025	620	0

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Parts For Equipment	963,416	895,211	697,679	742,507	797,102
Paying Agent Trustee Fees	2,750	15,000	15,000	6,450	15,000
Personal Safety Equipment	95,151	80,822	107,430	96,431	91,934
Postage & Mailing	619,802	619,202	616,779	610,248	631,254
Printing & Photography	11,053	10,582	15,397	9,499	10,649
Promotions/Public Relations	89,498	126,653	126,333	126,653	129,186
Refund Of Prior Years Revenue	6,977	0	0	0	0
Relocation Payments & Assistance	0	16,440	16,440	16,440	10,000
Rentals	409,957	308,293	411,860	390,049	327,377
Repair Of Equipment	118,935	203,014	87,200	117,442	177,925
Safety Footwear	30,986	36,678	54,928	45,282	44,072
Software License & Maintenance	2,415,078	3,535,520	3,615,317	3,492,007	3,648,954
Subscription & Membership	981,911	1,067,163	1,074,492	1,056,520	1,157,678
Telephone Communications	205,243	237,360	255,265	260,273	261,188
Temporary Contract Labor	973,101	1,193,513	1,247,200	1,268,542	771,385
Tools & Implements	199,684	243,838	190,151	211,652	368,459
Training	447,587	735,233	443,586	395,526	239,741
Travel	26,171	47,914	143,859	161,669	560,950
Truck Wire	400,039	202,100	200,314	239,364	225,586
Uniforms	141,641	144,508	176,270	206,360	245,644
Use Tax Allocation	(45,648)	10,964	(16,974)	(7,792)	10,874
	45,442,118	54,758,975	56,430,284	55,565,296	46,734,088
FUEL					
#2 Oil	120,080	151,414	166,914	148,311	151,500
Fuel Hedging Activity	25,499,430	10,182,810	14,791,310	18,235,944	8,844,375
Fuel-Pool Operations	1,490,412	1,700,000	1,700,000	1,539,626	2,400,000
Natural Gas	59,111,887	91,712,169	86,795,830	53,002,506	60,191,222
Natural Gas Demand Charge	15,066,484	19,928,948	19,928,948	15,591,707	21,828,915
Purchased Power	71,486,151	52,133,128	52,253,494	42,053,181	54,791,839
Purchased Transmission	25,795	5,100	14,800	12,500	1,324,100
Sale of Fuel -- NG	1,153,818	2,437,957	2,437,957	824,181	977,101
	173,954,057	178,251,526	178,089,253	131,407,956	150,509,052
GRANTS AND AID TO AGENCIES					
Contribution to Chamber of Commerce	0	25,000	25,000	25,000	25,000
Customer Rebates	773,450	799,868	1,399,868	817,796	817,796
Miscellaneous Contributions and Donations	15,225	265,644	265,644	265,644	265,957
	788,675	1,090,512	1,690,512	1,108,440	1,108,753
Capitalized Interest Expense	(5,701,277)	(3,042,187)	(3,042,187)	(8,161,664)	(3,247,154)
Capitalized Interest Recovery	(2,657,818)	0	0	0	0
Analytical Services - Rating Agencies	12,000	20,000	20,000	20,000	20,000
Interest Expense	20,630,564	22,810,979	22,810,979	25,824,654	22,244,567
RETIREMENT OF DEBT	12,283,469	19,788,792	19,788,792	17,682,990	19,017,413
CAPITAL EQUIPMENT					
Equipment - Capital	471,581	84,700	236,273	251,257	110,000
	471,581	84,700	236,273	251,257	110,000
DEPRECIATION					

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY23 Actual	FY24 Original Budget	FY24 Revised Budget	FY24 Forecast	FY25 Proposed Budget
Amortization	(3,195,397)	(2,639,215)	(2,639,215)	(3,734,182)	(3,674,977)
Depreciation-Plant	34,567,259	37,788,610	37,788,610	34,701,196	41,608,216
	31,371,862	35,149,395	35,149,395	30,967,014	37,933,239
ALLOCATIONS					
OUC Expense	(981,328)	(4,030,000)	(4,217,659)	(4,078,655)	(731,209)
Recoveries-For Water Allocations	(287,832)	(410,681)	(457,681)	(471,746)	(435,419)
Recoveries-From Outside City	(1,240,372)	(540,000)	(1,444,434)	(801,909)	(590,800)
Recoveries-Intra Department Charges	(925,325)	(148,815)	(260,067)	(216,241)	(138,052)
Recoveries-Materials	(65,000)	0	0	0	0
Recoveries-Other Funds	(2,478,230)	(2,622,026)	(2,632,684)	(2,619,419)	(2,912,777)
	(5,978,087)	(7,751,522)	(9,012,525)	(8,187,969)	(4,808,257)
TOTAL EXPENSES BEFORE TRANSFERS	313,899,560	351,661,617	352,261,617	292,525,048	324,826,910
TRANSFERS TO OTHER FUNDS					
Transfer To Fleet Mgmt Fund	0	325,000	0	0	0
Transfer To General Fund	33,239,229	32,762,400	32,762,400	32,762,400	34,222,599
Transfer To Information Technology	271,356	275,350	275,350	271,350	931,350
	33,510,585	33,362,750	33,037,750	33,033,750	35,153,949
TOTAL EXPENSES	347,410,145	385,024,367	385,299,367	325,558,798	359,980,859

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**
- **RP Funding Center**
- **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.

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 in August. 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 in order 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 discussion below and on the following pages.

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.

CIP Impact on the Operating Budget

Community Redevelopment Agency (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 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. Facilities Maintenance maintains approximately 3,000,000 square feet of various building space and performs over 16,000 work orders per year, with a staff of 65 full-time employees.

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. This year, a 48 Niche Columbarium is being constructed at Oak Hill Burial Park.

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. Typically, the library records over 700,000 visits and circulation tops 975,000 items. 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 strives to provide 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. Continual replacement of fire equipment and service vehicles also ensures our firefighters are prepared to respond to over 25,000 calls for service annually.

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.

Public Improvement Fund, continued

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.

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.

RP Funding Center Fund

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.

Transportation Fund

Construction and Maintenance

The infrastructure inventory consists of approximately:

- 804 miles of paved City streets
- 22 miles of alleys
- 267+ miles of sidewalks
- A citywide storm drainage system that includes roughly:
  - 160 miles of underground storm sewer pipe
  - 60+ miles of ditches
  - Approximately 8,000 storm inlets
  - 170 detention/retention ponds
  - 419 outfall structures
  - 10 City-maintained lakes

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.

Transportation Fund, continued

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.

Traffic - Traffic Operations maintains and operates 174 traffic signals (107 owned by FDOT and 67 owned by the City),19 “Bluetooth” sensors, 14 Railroad by-pass “blank-out” signs, and 104 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.

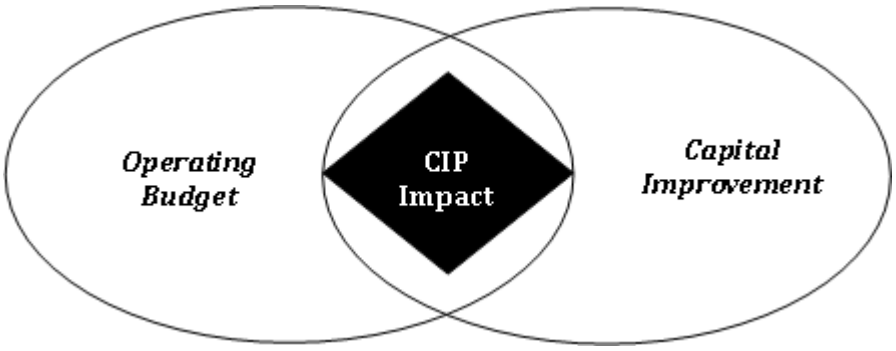


Figure 225: CIP Impact

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	$11,630,247	$ -	$ -	$11,630,247
Public Improvement	$18,642,045	-	-	$18,642,045
Downtown CRA	$5,150,903	-	-	$5,150,903
Midtown CRA	$6,404,186	-	-	$6,404,186
Dixieland CRA	$572,541	-	-	$572,541
Stormwater	$9,358,338			$9,358,338
Parking	$404,500	-	-	$404,500
RP Funding Center	$1,581,549	-	-	$1,581,549
Airport	$6,975,312	-	-	$6,975,312
Wastewater	$30,476,670	-	-	$30,476,670
Water	$9,812,312	-	-	$9,812,312
Lakeland Electric	$46,214,415	-	-	$46,214,415
Total	**$147,223,018**	**$ -**	**$ -**	**$147,223,018**

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 73 through 78). 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

A more detailed explanation of the City's **Debt** and **Debt Management** activities can be found in the **City's Comprehensive Annual Financial Report** and its **Annual Report to Bondholders**, both of which are available on the City's website at www.lakelandgov.net.

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.

FY2025 Capital Improvement Fund Totals

Fund	Total	Percentage
Transportation	$11,630,247	8%
Public Improvement	20,223,594	14%
Downtown CRA	5,150,903	3%
Midtown CRA	6,406,083	4%
Dixieland CRA	572,541	0%
Parking	404,500	0%
Airport	6,975,312	5%
Stormwater	9,361,110	7%
Wastewater	30,476,670	21%
Water	10,478,798	7%
Lakeland Electric	46,289,415	31%
FY2025 Total	**$147,969,173**	**100%**

Figure 227: Capital Improvement Fund Totals

10-Year Capital Improvement Fund Totals

Fund	Total	Percentage
Transportation	$118,952,733	10%
Public Improvement	165,590,942	13%
Downtown CRA	56,523,634	5%
Midtown CRA	79,803,375	6%
Dixieland CRA	4,956,464	0%
Parking	1,394,000	0%
Airport	32,476,705	3%
Stormwater	101,802,392	8%
Wastewater	113,356,170	9%
Water	94,325,235	8%
Lakeland Electric	470,666,825	38%
10-Year Total	**$1,239,848,475**	**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.

FY2025 Capital Improvement Source Totals

Fund	Total	Percentage
Charges for Services	$9,759,947	6%
Intergovernmental Revenues	25,693,304	16%
Debt Proceeds	905,371	1%
Fines and Forfeits	12,200	0%
Impact Fees	968,000	1%
Miscellaneous Revenues	2,543,350	1%
Transfers from Other Funds	52,354,402	32%
LE Capital Transfers In	46,289,415	28%
Surplus	24,094,731	15%
FY2025 Total	**$162,620,720**	**100%**

Figure 229: Capital Improvement Source Totals

10-Year Capital Improvement Source Totals

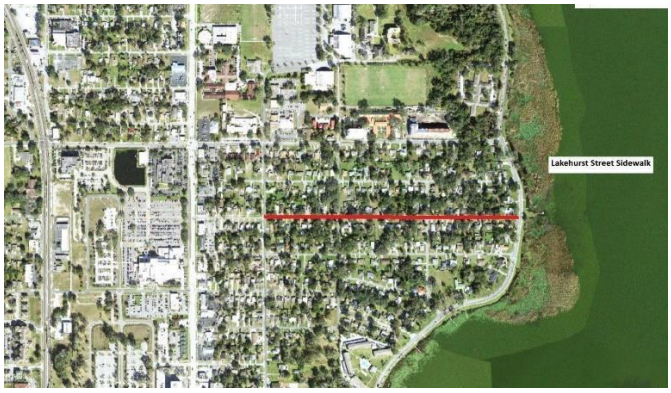
Fund	Total	Percentage
Charges for Services	$107,852,947	8%
Intergovernmental Revenues	249,200,032	18%
Debt Proceeds	9,826,484	1%
Fines and Forfeits	120,200	0%
Impact Fees	9,680,000	1%
Miscellaneous Revenues	22,154,473	1%
Transfers from Other Funds	365,112,514	27%
LE Capital Transfers In	470,666,824	34%
Surplus	134,033,754	10%
10-Year Total	**$1,368,647,229**	**100.00%**

Figure 230: 10-Year Capital Improvement Source Totals

Significant Non-Recurring Projects

Transportation Fund

Project Title:	Hallam Drive	
Project Description:	This is a roadway resurfacing project. We will be removing 1.5 inches of old asphalt and repaving with 1.5 inches of new asphalt on Hallam Dr. from Cleveland Heights to Lakeland Hills Blvd.	
Amount:	$660,000	

Project Title:	Lakehurst Street	
Project Description:	This is a pedestrian enhancement project. We will be installing ADA compliant sidewalk with Curb ramps on the North side of Lakehurst from Lakeland Hills Blvd. to West Lake Parker Dr.	
Amount:	$370,000	

Project Title:	Sleepy Hill Road Safety Improvements	
Project Description:	There is a severe crash history associated with the curve in the roadway near Kennedy Boulevard. The project proposes to reconstruct the curve with appropriate horizontal geometry and superelevation. Our Traffic Engineering Division will be seeking grant funding for construction.	
Amount:	$75,000	

Figure 231: Transportation Fund Significant Non-Recurring Projects

Significant Non-Recurring Projects

Fund RP Funding Center

Project Title:	Replacement/Repairs/ Upgrades – Lighting Systems	
Project Description:	Project to replace all remaining high wattage bulbs with LED systems throughout the venue.	
Amount:	$51,000	

Project Title:	Forklift	
Project Description:	Replacement of equipment - end of life.	
Amount:	$30,000	

Figure 232: RP Funding Center Significant Non-Recurring Projects

Significant Non-Recurring Projects

Mid-Town CRA

Project Title:	Memorial Boulevard Economic Development Strategy	
Project Description:	Detailed analysis and public engagement, identifying opportunities and development of economic development strategy that provides vision and roadmap to promote development, enhance resiliency, and quality of life along the corridor	
Amount:	$86,000	

Figure 233: Downtown CRA Significant Non-Recurring Projects

Dixieland CRA

Project Title:	South Florida Avenue Corridor	
Project Description:	Corridor design phase based on permanent three-lane configuration, adopted by City Commission in December 2022. Coordination with Florida Department of Transportation and City of Lakeland Public Works/Community & Economic Development teams to deliver construction documents and final cost estimates. Note: Combined with Downtown CRA Funding of $575,000 FY25 FY22-FY25 Total $2,701,205 ($1,661,849 Downtown, $1,039,356 Midtown)	 Strategic Master Plan Concept October 2022 – Ayres Associates
Amount:	$125,000	

Figure 234: Dixieland CRA Significant Non-Recurring Projects

Significant Non-Recurring Projects

Parking System

Project Title:	Main Street Parking Garage – Exterior Coating	
Project Description:	Sealing and coating of the Main Street Garage parking decks to protect the concrete structure from the destructive effects of water and chemicals. This is done to help prolong the life of the structure.	
Amount:	$300,000	

Project Title:	Golf Cart and Sweepers Purchase for Parking System	
Project Description:	Purchas of a golf cart and two smaller powered push sweepers. The cost to purchase these three items is less than one third of the cost to replace a ride-on sweeper.	
Amount:	$17,000	

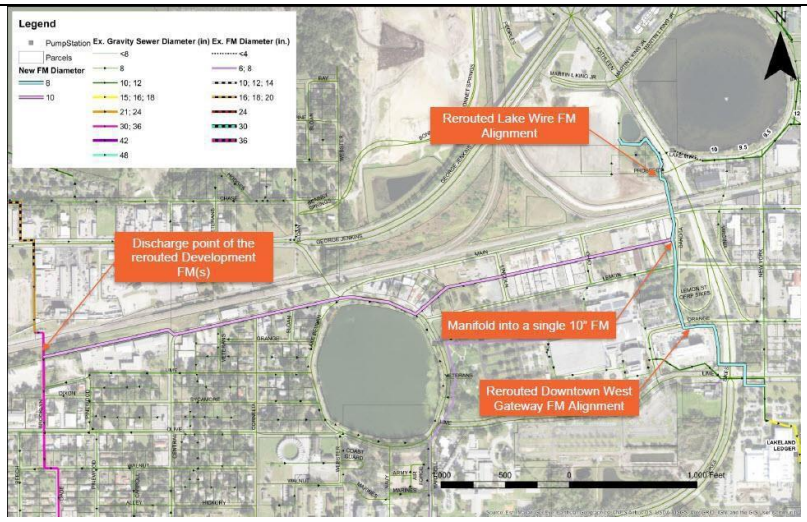
Project Title:	Resurfacing Parking Lots	
Project Description:	Regular resurfacing of the downtown surface parking lots to maintain them in good condition.	
Amount:	$35,000	

Figure 235: Parking System Significant Non-Recurring Projects

Significant Non-Recurring Projects

Wastewater

Project Title:	Primary #2 Replace Clarifier Equipment at Glendale	
Project Description:	This project will replace/rehab the clarifier equipment that has reached the end of its useful life.	
Amount:	$500,000	

Project Title:	Downtown Master Plan Upgrade	
Project Description:	This project is to install a10" FM to reroute Lake Wire and Downtown West development wastewater into Western Trunk in order to support new growth in the downtown area (Lake Morton).	
Amount:	$1,000,000	

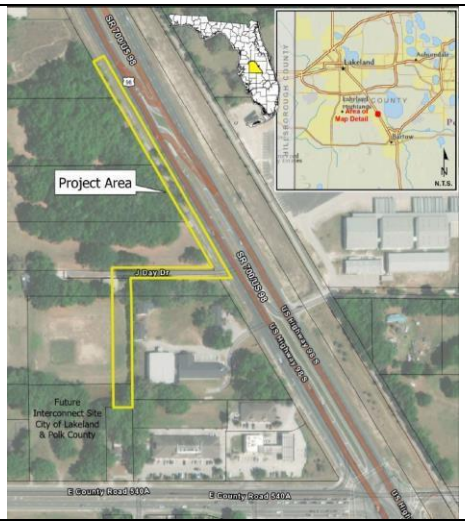
Project Title:	Southwest Lakeland Sewer Upgrade	
Project Description:	This project upgrades overburdened infrastructure in the Southwest service area, including the English Oaks lift station and a new 20" force main.	
Amount:	$4,200,000	

Figure 236: Wastewater Significant Non-Recurring Projects

Significant Non-Recurring Projects

Water

Project Title:	Liquid Chlorine Conversion	
Project Description:	This project is for future conversion from gaseous chlorine to liquid chlorine at the TB Williams and CW Combee Water Treatment Plants.	
Amount:	$1,800,000	

Project Title:	Polk County-Bartow-US 98 Interconnect	
Project Description:	This project will connect the City of Bartow, Polk County Utilities and Lakeland in the SE quadrant of the service territory to provide system reliability.	
Amount:	$500,000	

Project Title:	McRorie Street (Success Av. And Johnson av) Rep 650' of 2" GLV WM	
Project Description:	This project is replacing existing 2" water main that has reached the end of its life cycle.	
Amount:	$120,000	

Figure 237: Water Significant Non-Recurring Projects

Significant Non-Recurring Projects

Lakeland Electric

Project Title:	CMP5696 U5 CT Generator Rewind/Stator Rewedge	
Project Description:	The Unit 5 CT generator rotor is coming out as part of the Siemens Long Term Maintenance Agreement in the Spring of 2025. Work will begin 2/22/25 and is planned to return to service 5/5/25. The generator wedge system will be replaced/upgraded with Siemens Fast Wedge system. The purpose of the wedge system is to keep the generator stator bars tight. The fast wedge system will allow us to check and adjust tightness with the rotor in place. Photos are from a recent Unit 8 stator rewind but are representative in nature as the wedge system is also replaced during a rewind.	
Amount:	$1,750,000	
Project Title:	CLP4190 U8 Protective Relay Replacement	
Project Description	Replace 35-year-old electro mechanical relays providing protection to generator station service. These relays provide protection to the ST boiler feed Pumps, 4160V and 2400V station service transformers that are critical for U8 operation. The existing relays are antiquated, and not supported by our protection group. Replacements will require research of existing protection systems, procurement of new SEL relays as required, removal of old electromechanical relays and associated panels, installation of new relays and associated panels, commissioning of the protection schemes. This is a joint project with our protective relay group and working around production's schedule restraints. We plan to do the majority of the required design engineering and purchase the relays in FY 25. Final installation will occur during the planned Steam Turbine major outage in FY26.	
Amount:	$350,000	

Figure 238: Lakeland Electric Non-Recurring Projects

TRANSPORTATION FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
General Revenue											
8th Cent Motor Fuel Tax	801,000	982,523	1,002,173	1,022,216	1,042,660	1,063,513	1,084,783	1,106,479	1,128,609	1,151,181	1,174,205
Local Option Gas Tax - 6 Cents	3,172,449	3,223,952	3,288,431	3,354,200	3,421,284	3,489,710	3,559,504	3,630,694	3,703,308	3,777,374	3,852,921
9th Cent Gas Tax	517,000	580,343	591,950	603,789	615,865	628,182	640,746	653,561	666,632	679,965	693,564
Local Option Gas Tax - 5 Cents	2,016,341	2,008,627	2,048,800	2,089,776	2,131,572	2,174,203	2,217,687	2,262,041	2,307,282	2,353,428	2,400,497
Special Assessment - Streets	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		
Interest on Pooled Investments	60,360	150,000	153,000	156,060	159,181	162,365	165,612	168,924	172,302	175,748	179,263
Transfer from Impact Fees	32,276										
Transfer from Impact Fees	64,552										
Federal Grants											
FDOT-Tenoroc Trail - Segment 1	59,675										
Glendale St				960,000							
State Grants											
FDOT-Hwy Lighting & Traffic Signal Maint. Agreements	751,162	807,585	823,737	840,212	857,016	874,156	891,639	909,472	927,661	946,214	965,138
FDOT-Tenoroc Trail - Segment 1	92,012										
FDOT - Three Parks Trail W	305,200										
FDOT-LAP Josephine Sidewalk (Central Avenue to Pinewood Avenue)	330,000										
FDOT-Drane Field Rd at Don Emerson Dr	53,140										
Traffic Project - Advanced Traffic Management System O&M	165,000	165,000	165,000								
Connected and Automated Vehicles - iCASP	290,483										
Providence Road			4,075,645								
Local Grants											
AARP Grant - Hillcrest Connector	20,000										
Contributions & Donations											
Sidewalk Contingency - Developer Contributions	5,704										
Reimbursements / Loss Recovery											
North Wabash Ave Extension	47,362										
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	300,000										
Lakehurst Street		370,000									
Providence Road			3,494,594								
Transfer from Impact Fees											
Wabash Ave Extension Project Development & Environment Study	17,596										
N. Lakeland East. Connector - Crevasse St. Ext.	20,110										
Hwy 33 Road Improvements - Parkview to Granada	1,000,000										
Sidewalk - Lakeland Highlands Rd (Lowes to Polk Parkway)	200,000										
Hwy 33 Road Improvements - I4 to City Limits	1,390,315										
Waring Road Corridor Improvements	1,174,881										
North Wabash Ave Extension	186,885										
South Wabash Ave Extension	1,500,000	1,500,000		1,000,000		1,000,000		500,000			
Fairbanks St. (W. Bella Vista to SR 539)		250,000									
Sidewalks for Collector Streets			250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000	
Interim Signalization SR-33 & I-4	40,533										
Providence Road	270,000		500,000	500,000	500,000	500,000	500,000	500,000	500,000	200,000	
Lakeland Park Center Drive West Connector	1,023,382	120,000									
Unappropriated Surplus	8,478,216	442,217	(1,046,315)	(307,871)	3,126,539	(1,161,489)	(157,494)	(574,959)	274,192	(1,108,700)	(1,522,141)
Total Revenue	25,383,358	11,630,247	22,582,015	11,498,382	13,184,117	10,060,640	10,232,477	10,486,212	11,009,986	9,500,210	8,768,447

TRANSPORTATION FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Expenses											
Parking											
Parking Management Plan	12,192										
Sidewalk Projects											
CDBG-Sidewalk Improvements	25,000										
FDOT - Three Parks Trail W	320,118										
FDOT-LAP Josephine Sidewalk (Central Avenue to Pinewood Avenue)	330,000										
FDOT-Chase Street Trail	364,884		65,000								
Sidewalk Repair & Replacement	1,256,587	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,300,000	1,300,000	1,300,000
Glendale St	96,000			1,075,200							
Sidewalk Contingency - Developer Contributions	180,852										
Sidewalk - Lakeland Highlands Rd (Lowes to Polk Parkway)	202,001										
Intersection Video Detectors	50,000										
Sidewalk - Chestnut Rd (US 92 to Chestnut Woods Dr)	50,000										
Olive Street (Pinewood to Cornelia)	134,545										
S. Edgewood Drive (Taft St to US 98S)	411,727										
Beacon Road Sidewalk	215		170,000								
Chestnut Rd Sidewalk (US 92 to Chestnut Woods Dr)	50,000										
7th Street	129,261										
Sylvester Road Phase II	144,440	195,000									
Towne Park Trail	195,000										
Hartsell Ave	25,100										
CIP Project Development	33,305	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Fairbanks St. (W. Bella Vista to SR 539)		250,000									
Towne Park Trail		85,000									
Hartselle Avenue Sidewalk				90,000							
Sidewalks for Collector Streets						50,000	50,000	50,000	550,000	550,000	
Ingraham Avenue Trail (FLW Way to US 98)		200,000									
Dixieland Pedestrian Infrastructure Improvement		60,000	340,000								
Intersection Conversion - Main/Sloan/Lemon/Lk Beulah	2,301										
Lakehurst Street	55,971	370,000									
Street Resurfacing & Sealing											
Pavement Management Information System	120,648		120,000			120,000			130,000		
Socrum Loop Rd from I-4 to Daughtery Rd	615,000										
Resurfacing & Sealing	5,466,153	4,380,387	4,283,426	4,185,097	4,686,852	4,688,695	5,240,630	5,242,662	5,244,795	5,247,035	5,249,387
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)	320,000	140,000									
Pavement Marking Inventory & Assessment	150,000	175,000	175,000	175,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000
Griffin Road							520,000				
Lakeland Highlands Road									735,000		
Hallam Dr		660,000									
Old Road 37											275,000
W. Edgewood Drive							560,000				
University Blvd (SR 33 to Polk Parkway)					4,600,000						
Sleepy Hill Rd (N 98 to Kathleen)				1,024,000							
East Edgewood Dr (New Jersey to 98S)								900,000			
Street Improvements											
FDOT-Drane Field Rd at Don Emerson Dr	155,238										
Alley Improvement Project	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Drane Field Road Corridor Imp Phase I	25,317										
Hwy 33 Road Improvements - I4 to City Limits	634,401										
Waring Road Corridor Improvements	1,174,881										
North Wabash Ave Extension	103,489										
South Wabash Ave Extension	1,974,751										
Five Points Roundabout	1,056,481										
Sleepy Hill Road Safety Improvements		75,000									
Interim Signalization SR-33 & I-4	33,465										
Providence Road			13,775,239								

TRANSPORTATION FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Carpenters Way/US 98 Intersection	32,300										
Transportation Impact Fee-District 1											
N. Lakeland East. Connector - Crevasse St. Ext.	20,110										
Hwy 33 Road Improvements - Parkview to Granada	1,000,000										
Hwy 33 Road Improvements - I4 to City Limits	1,390,315										
Impact Fee Study	32,276										
North Wabash Ave Extension	186,885										
Sidewalks for Collector Streets			250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000	
Interim Signalization SR-33 & I-4	40,533										
Providence Road	270,000		500,000	500,000	500,000	500,000	500,000	500,000	500,000	200,000	
Lakeland Park Center Drive West Connector	1,023,382	120,000									
Transportation Impact Fee-District 2											
Wabash Ave Extension Project Development & Environment Study	17,596										
Sidewalk - Lakeland Highlands Rd (Lowes to Polk Parkway)	200,000										
Impact Fee Study	32,276										
South Wabash Ave Extension	1,500,000	1,500,000		1,000,000		1,000,000		500,000			
Traffic Projects											
Traffic Engineering		60,000									
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	140,572	40,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000
Traffic Calming Projects	87,302	50,000	50,000	50,000	50,000	50,000	50,000	50,000	70,000	70,000	70,000
ADA Street Sign Rehabilitation	2,177										
LED Traffic Signal Retrofit	28,486	30,000	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	3,000					
TMC Service Maintenance Agreement (SMA)	30,000	30,000	30,000	30,000	30,000	30,000					
COBALT Traffic Signal Controller Upgrade				75,000							
Rectangular Rapid Flashing Beacons	15,000	26,000	15,000	15,000	15,000	15,000					
Traffic Signal SR 33 @ Lake Crago Drive	60,000										
Traffic Project - Traffic Studies & Analysis	10,500	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Traffic Project - Advanced Traffic Management System O&M	506,855	540,000	522,000	595,000	625,000	656,250	689,062	723,515	759,691	797,675	837,560
Traffic Control Cabinets	44,256	25,000	25,000	25,000	25,000	25,000					
Intersection Video Detectors		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							
Upgrade Intersection Network Switches						75,000					
Connected and Automated Vehicles - iCASP	450,167										
UPS Battery Maintenance	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Misc. Improvements											
FDOT-Tenoroc Trail - Segment 1	459,965			224,100							
Lake Hunter Dr. Drainage Improvements	1,005										
AARP Grant - Hillcrest Connector	50,000										
Concrete Crushing	75,000		75,000		75,000		75,000		75,000		
ADA Compliance	15,420	10,000									
Survey Services for Electric Utilities	7,542										
Utility Locates	20,000	18,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Capital Contingency	41,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CSX Railroad Crossing Maintenance	41,500	40,000	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500
Right of Way Mowing	76,000	77,000	78,000	79,000	80,000	81,000	82,000	83,000	84,000	85,000	85,000
APWA Accreditation	20,000		10,000		20,000		10,000		20,000		
Office Remodel	51,000										
GIS Staff	84,000	87,360	90,850	94,485	98,265	102,195	106,285	110,535	115,000	120,000	125,000
Street Lighting - Ralston Road	24,000										

TRANSPORTATION FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Contributions to Parking Fund											
Non-Departmental	238,000										
Pressure Cleaning & Seal Building	24,720	12,500									
Main St Garage Vault Cleaning	4,280			4,000			4,000			4,000	
Structural Inspection	16,000			17,000			20,000				
Resurfacing of Parking Lots	15,000	35,000	35,000	35,000							
Signage	275,000										
Orange St Garage - Exterior Coating	301,730										
Main St. Parking Garage - Ext. Coating		300,000				300,000			300,000		
NuPark	38,000	40,000	40,000	40,000							
Golf Cart and Sweepers Purchase for Parking System		17,000									
Accommodations for Programs and Services											
ADA Compliance	142,885	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Misc. Projects											
Clear Guide Arterial Data	30,000	30,000	30,000	30,000	30,000	30,000					
Traffic Signal Performance Measures	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
School Speed Zone Modem Replacement					37,500						
Replace Capital Equipment		27,000	25,000								
Purchase Wheel Loaders		159,000									
Total Expenses	25,383,358	11,630,247	22,582,015	11,498,382	13,184,117	10,060,640	10,232,477	10,486,212	11,009,986	9,500,210	8,768,447

Unappropriated Surplus											
Beginning Balance	11,607,028	3,128,812	2,686,595	3,732,910	4,040,781	914,242	2,075,731	2,233,225	2,808,184	2,533,992	3,642,692
Sources / (Uses)	(8,478,216)	(442,217)	1,046,315	307,871	(3,126,539)	1,161,489	157,494	574,959	(274,192)	1,108,700	1,522,141
Ending Balance	3,128,812	2,686,595	3,732,910	4,040,781	914,242	2,075,731	2,233,225	2,808,184	2,533,992	3,642,692	5,164,833

PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
General Revenue											
LRHS Lease Revenues from Corpus Investment	25,348,990	14,499,191	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
Investment Earnings	300,000										
Fire Protection, Outside City Limits	181,942	125,000	125,000	125,000							
Parking Garage - Heritage Plaza	204,886										
Federal Grants											
Lake Crago Park	200,000										
State Grants											
Resurvey Historic District Phase I	50,000										
Seven Wetlands Park	329,385										
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
Local Grants											
Joker Marchant Stadium Renovations	1,044,561	1,044,561	1,044,561	1,044,561	1,044,561	1,044,561	1,044,561	1,044,561	1,044,561	1,044,561	1,044,561
County-Wide Library Revenues											
County-Wide Library Cooperative	741,037	285,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	180,000
Contributions & Donations											
Joker Marchant Stadium Renovations	516,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667			
Misc. Revenues											
E-Rate - Billed Entity Applicant Reimbursement (BEAR)	35,985										
Future Expansion Reserve	612										
Misc. Reimbursements	86,041										
Transfer from ARPA Fund											
Construct Fire Station	570,262										
Transfer from General Fund											
Construct Fire Station	1,000,000										
Transfer from CRA											
Bark at the Lake	126,155										
Transfer from Impact Fees											
Parks & Recreation:											
Impact Fee Study	35,012										
Lake Crago Park-	2,159,731			700,000					250,000		
English Creek Park			1,000,000		500,000		500,000			500,000	
Bark at the Lake	50,000										
Cypress Youth Complex	1,200										
English Creek Park Land - Debt Service	3,080,529										
Peterson Park-Concession/Restroom Renovation	291,420										
Motor Equipment	92,114										
Fire Department:											
Refurbish Training Facility	225,000	475,000	525,000	225,000							
Impact Fee Study	34,273										
Fire Station 3 Relocation	791,775										
Police Department:											
Refurbish Training Facility	1,000,000										
Impact Fee Study	33,987										
Comm Center Expansion	674,573										
Generator Purchase/Rehab	634,596										
Police Substation	250,000	250,000									
Station Renovation							150,000				
Unappropriated Surplus	3,622,684	696,626	1,203,360	(242,205)	(87,637)	51,714	(805,557)	953,544	415,374	155,725	(565,746)
Total Revenues	44,713,417	18,642,045	19,889,535	16,323,162	14,162,544	13,334,109	14,298,727	14,464,772	14,102,435	14,288,655	13,246,480

PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Expenses											
Parks:											
Beautification Projects (Grant & City)											
Neighborhood Beautification	118,402	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	3,649									260,000	
John McGee Park											
Parking Lot Expansion	300,000										
Playground Equipment Replacement	125,000										
John McGee Park	5,264										
Dobbins Park											
Playground Equipment Replacement						250,000					
Horney Park											
Playground Equipment Replacement									100,000		
Jackson Park											
Playground Equipment Replacement	259								100,000		
Lake Mirror Park											
Park Repairs				750,000							
Barnett Park Repairs	3,500										
Sunflower Preschool Playground Park					200,000			250,000			
Playground Equipment Replacement	303,391										
Lake Parker Park											
Building Maintenance	126,386										
Playground Equipment Replacement							250,000				
Lake Parker Shuffleboard											
Shuffleboard Court Replacement	250,000										
Marchant Stadium											
Stadium Lighting				800,000							
Capital Reserve				290,320							
Joker Marchant Stadium Renovations	2,696,390	2,696,390	2,696,390	2,696,390	2,696,390	2,696,390	2,696,390	2,796,390	2,696,390	2,696,390	2,696,390
Fetzer Hall Renovation	4,000,000										
Miami Park											
Playground Equipment Replacement					100,000						
Freedom Park											
Playground Equipment Replacement					120,000						
Parker Street Park											
Playground Equipment Replacement					100,000						
Peterson Park											
Playground Equipment Replacement									200,000		
Fan Seating-ADA Upgrade	85,000										
Sertoma Park											
Sertoma Park Renovation								65,000			
Tigertown											
Marchant Stadium - Field Replacement	225,000							275,000			
Washington Park											
Playground Equipment Replacement				180,000							
West/SW Complexes											
Playground Equipment Replacement								250,000	125,000		
Southwest Complex-Clubhouse Remodel	100,625	14,000									
Westside Complex-Concession Stand Rehab	4,125	211,000									
Woodlake Park											
Lighting	275,000										
Playground Equipment Replacement	1,608									162,500	
Lights for Pickle Ball Courts	19,679										
7th Street Park											
Playground Equipment Replacement										100,000	
Hanley Park											
Playground Equipment Replacement				100,000							

PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Irrigation Projects											
Centralized Irrigation System	10,913			50,000							
Sportsfield Projects											
City Sportsfield Lighting	60,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
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	12,501
Consultant Services	74,241	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	28,286	28,993	29,718	30,461	31,222	32,003	32,803	33,623	34,464	35,325	36,208
Munn Park Renovation	203,455										
Parks Maintenance Projects	55,816	76,000	77,000	78,000	79,000	80,000	81,000	82,000	83,000	84,000	85,000
Seven Wetlands Park	332,478										
Bark at the Lake (Contributions from Citizens & CRA)	232,859										
Repair and Maintenance of Park Boardwalks and Walkways	55,655	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Parks Storage Building at Tigertown	448,400										
Munn Park Lighting	3,036										
Lake Mirror Promenade Renovation	500,000										
Total Parks	10,673,417	3,173,883	2,950,608	5,122,671	3,474,112	3,205,893	3,207,693	3,899,513	3,486,354	3,485,715	2,965,099
Recreation:											
Kelly Recreation Complex											
Gandy Pool / Kelly Rec - Painting & Repair	1,926										
Kelly Rec - Replace Weight Rm Equipment	24,618							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
Gandy Pool Operations											
Gandy Pool Repairs		500,000									
Lake Mirror Complex											
Replace Stage Curtains	10,488										
Lake Crago Park											
Lake Crago Park-	748,307										
Simpson Park Rec Center											
Simpson Park - Replace Weight Rm Equipment	23,536							50,000			
Playground Equipment Replacement					125,000						
Bleacher Shading	18,466										
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	408,435										
Tennis Courts											
Resurface Tennis Courts	122,815										
Misc. Recreation Projects											
Renovate Building & Playgrounds	387,301	238,000	240,000	242,000	244,000	246,000	248,000	250,000	253,000	256,000	259,000
Total Recreation	1,761,892	754,000	256,000	258,000	385,000	262,000	264,000	366,000	269,000	272,000	275,000
P&R Impact Fee Projects:											
P&R Impact Fee-District 1											
Lake Crago Park Complex	2,159,731			700,000					250,000		
Impact Fee Study	17,506										
Bark at the Lake Dog Park	50,000										
P&R Impact Fee-District 2											
Impact Fee Study	17,506										
Cypress Youth Complex	1,200										
Peterson Park-Concession/Restroom Renovation	291,420										
Motor Equipment	92,114										
P&R Impact Fee-District 3											
English Creek Park Multi-Purpose Fields			1,000,000		500,000		500,000			500,000	
English Creek Park Land - Debt Service	3,080,529										
Total P&R Impact Fees Projects	5,710,006	-	1,000,000	700,000	500,000	-	500,000	-	250,000	500,000	-

PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Library:											
Co-op Funded Projects											
Library - Carpet Replacement	261,728		100,000	75,000						60,000	
Office Renovation										20,000	
Fixtures & Equipment	200,000	100,000									
Computer Equipment Upgrade	98,221	20,000	30,000		30,000		10,000		40,000	20,000	
Ceiling & Lighting Replacement (Main)	46,262				30,000				20,000		
Signage		15,000									20,000
Future Expansion Reserve	400,622	20,000	50,000	105,000	75,000	160,000	90,000	45,000	75,000		145,000
Lobby Restroom Renovation	130,000	70,000						75,000			
Closed Circuit Camera System Upgrade	20,003						10,000				
Restroom Renovation	50,006					20,000					
Library Furniture (Co-op Funded)	256,451						50,000		20,000		
Sound System Upgrade - Meeting Room	6,734	5,000			15,000					5,000	
Meeting Room Renovation	15,000									50,000	
Design New Entry	40,430	10,000						10,000			10,000
RFID Project	15,333						20,000				
Learning Commons/Coffee Shop Project	1,599										
Interior Finishes/Improvements	208,597	20,000			30,000			50,000	20,000	20,000	
LHCC Exhibits and Displays	289,506	40,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	25,000	25,000
E Library Relocation	2,264										
City Funded Projects											
A/C Ductwork Maintenance	60,925										
Total Library	2,103,681	300,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Oak Hill Cemetery:											
Resurface Roadways	12,638	25,000			27,500			30,250			33,275
Oakhill Routine Maintenance	44,311	43,600	45,800	48,100	50,500	53,000	55,700	56,700	57,700	58,700	59,700
48 Niche Columbarium	43,129			30,000							
Oak Hill Expansion VII	62,262	50,000					50,000	50,000			
Maintenance Shed	53,543										
Total Oak Hill Cemetery	215,883	118,600	45,800	78,100	78,000	53,000	105,700	136,950	57,700	58,700	92,975
Cleveland Heights Golf Course:											
Greens & Tees Replacement	48,733	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Driving Range	4,740										
Golf Cart Batteries	5,260										
CHGC - Bunker Sand Replacement	75,000										
A6 and B5 Greens Replacement	51,267										
Total Cleveland Heights Golf Course	185,000	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	33,987										
Ballistic Helmet Replacement									155,389		
UPS Replacement		26,500					28,500				
LPD - CAD Reporting System	175,243										
Refurbish Training Facility	1,000,000	250,000	300,000								
Comm Center Expansion	674,573										
SWAT Handgun Replacement		35,100									
Substation at Fire Station #8		250,000									
Generator Purchase/Rehab	634,596										
Police Substation	250,000										
Total Police Department	2,768,399	561,600	300,000	-	-	60,000	178,500	-	155,389	-	-

PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Fire Department:											
Fixtures & Equipment		30,000	30,000	30,000							
Impact Fee Study	34,273										
Thermal Imaging Camera	5,131	21,000	5,000		6,000		6,000	6,000	6,000	26,000	
Commercial Washer and Dryer Replacement	24,000				23,000					26,000	
Refurbish Training Facility	351,721	351,721	351,721	327,926							
Fire Vehicle Purchases	4,051,831	1,450,000	1,500,000	1,500,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Portable Generators		15,000		5,000		12,000		18,000		7,000	
Extrication Tools	37,028	38,000	79,000	40,000	42,000	43,000	44,000			48,000	
Fire Station #8											
Construct Fire Station	3,362,037										
Total Fire Department	7,866,021	1,905,721	1,965,721	1,902,926	1,671,000	1,655,000	1,650,000	1,624,000	1,606,000	1,707,000	1,600,000
Non-Departmental:											
Neighborhood Projects											
Neighborhood Preservation	297,829	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	107,193										
City Hall											
Office Renovation	75,000										
All Other Gen Fund Bldgs.											
Paint & Seal	982,637	624,396	633,761	643,268	652,917	662,711	672,651	682,741	692,982	703,377	713,928
Security Enhancements	1,100										
City Buildings - Roof Replacements	3,220,197	726,587	746,568	767,099	788,194	809,869	832,141	855,025	878,538	902,698	927,522
Air Conditioner Replacements	539,085	324,490	329,357	334,298	339,312	344,402	349,568	354,811	360,134	365,536	371,019
Carpet Replacements	283,963	173,000	176,000	179,000	182,000	185,000	188,000	191,000	194,000	197,000	200,000
Town Center Rehabilitation ? Phase II	493,852										
Ice Machine Replacements	14,700	11,250	11,400	11,550	11,700	11,850	12,000	12,150	12,300	12,450	12,600
Fire Panel Replacements	107,294	68,513	69,540	70,583	71,642	72,717	73,807	74,915	76,038	77,179	78,337
Parking											
Heritage Garage - Miscellaneous Maintenance Projects	90,000	92,700	95,481								
Misc. Non-Dept Projects											
Office of the City Manager		31,000									
Chamber of Commerce	115,000										
Contingency	221,337	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Commission Chamber Camera Replacement									60,000		
SurfLakeland - Contributions to the Community	20,000										
LHCC Exhibits and Displays	23,000										
Accommodations for Programs and Services											
Accommodations for Programs and Services	227,000	118,000	121,000	124,000	127,000	130,000	133,000	136,000	139,000	142,000	145,000
Total Non-Departmental	6,886,587	2,584,936	2,598,107	2,544,798	2,587,765	2,631,549	2,676,167	2,721,642	2,827,992	2,815,240	2,863,406

PUBLIC IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Contribution to Other Funds											
General Fund:											
Operating Contribution	3,350,000	4,070,262	3,500,000	3,500,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
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:											
Trakit Electronic Plans Review	500,000										
RP Funding Center Fund:											
Operating Transfer - Debt Service	647,201	2,556,376	2,464,830								
Capital Transfer	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Parking Fund:											
Parking Guidance System	28,663										
Heritage Plaza Parking Garage - Debt Service	600,000	600,000	2,591,802								
Detroit Tigers / City Joint Stadium Reserve Contribution	466,667	216,667	216,667	166,667	166,667	166,667	216,667	166,667			
Detroit Tigers - Naming Rights (revenue passthrough)	50,000	50,000	50,000	100,000	100,000	100,000	50,000	100,000			
Interest Revenue Backstop/LT Capital	-	750,000	750,000	750,000	750,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Contribution to Other Funds	6,542,531	9,143,305	10,473,299	5,416,667	5,166,667	5,166,667	5,416,667	5,416,667	5,150,000	5,150,000	5,150,000
Total Expenses	44,713,417	18,642,045	19,889,535	16,323,162	14,162,544	13,334,109	14,298,727	14,464,772	14,102,435	14,288,655	13,246,480
Unappropriated Surplus											
Beginning Balance	7,637,848	4,015,164	3,318,538	2,115,178	2,357,383	2,445,020	2,393,306	3,198,863	2,245,319	1,829,945	1,674,220
Sources / (Uses)	(3,622,684)	(696,626)	(1,203,360)	242,205	87,637	(51,714)	805,557	(953,544)	(415,374)	(155,725)	565,746
Ending Balance	4,015,164	3,318,538	2,115,178	2,357,383	2,445,020	2,393,306	3,198,863	2,245,319	1,829,945	1,674,220	2,239,966

RP FUNDING CENTER CAPITAL FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
Local Grants											
Capital Improvement Revenue Note, Series 2017A	535,111	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	647,201	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	26,837	(1,909,594)	(1,818,979)	645,913	617,329	616,892	616,443	615,983	615,514		
Total Revenue	1,609,149	1,581,549	1,580,265	1,579,966	1,551,012	1,550,196	1,549,360	1,548,503	1,547,627	400,000	400,000
Expenses											
Wood Floor Refinishing	6,940										
Lighting	51,000										
Capital Improvement Revenue Note, Series 2017A	1,182,312	1,181,549	1,180,265	1,179,966	1,151,012	1,150,196	1,149,360	1,148,503	1,147,627		
Portable Chairs	60,000	125,000									
Lakeland Center Capital Contingency	30,060	44,000	70,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Replace and Repair Line Set	5,400	75,000									
General Replacements	179,600	25,000	25,000								
Building & Parking Security Upgrades		10,000	10,000								
Replacement/Repairs/Upgrades - Lighting Systems		51,000									
Side Tiered Seating - Arena			150,000								
Forklift		30,000									
Elevators - Arena			100,000								
Roof Repair	20,000	20,000	20,000								
AV Equipment Upgrades	67,837	20,000	25,000								
Repair - Appliances and Equipment	6,000										
Total Expenses	1,609,149	1,581,549	1,580,265	1,579,966	1,551,012	1,550,196	1,549,360	1,548,503	1,547,627	400,000	400,000
Unappropriated Surplus											
Beginning Balance	1,356,047	1,329,210	3,238,804	5,057,783	4,411,870	3,794,541	3,177,649	2,561,206	1,945,223	1,329,709	1,329,709
Sources / (Uses)	(26,837)	1,909,594	1,818,979	(645,913)	(617,329)	(616,892)	(616,443)	(615,983)	(615,514)		
Ending Balance	1,329,210	3,238,804	5,057,783	4,411,870	3,794,541	3,177,649	2,561,206	1,945,223	1,329,709	1,329,709	1,329,709

DOWNTOWN CRA FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
General Revenue											
Tax Increment Revenues	3,836,072	3,883,664	4,395,000	4,615,000	4,846,000	4,991,000	5,141,000	5,295,000	5,454,000	5,618,000	5,898,000
Interest on Pooled Investments	170,000	175,000	180,000	185,000	191,000	197,000	203,000	209,000	200,000	190,000	
Surplus Land Sales											
Oak Street Parking Lot	1,800,000										
Unappropriated Surplus	1,257,782	1,092,239	(597,378)	(100,736)	136,085	509,094	293,299	1,673,714	1,126,691	515,601	8,361
Total Revenue	7,063,854	5,150,903	3,977,622	4,699,264	5,173,085	5,697,094	5,637,299	7,177,714	6,780,691	6,323,601	5,906,361
Expenses											
Community Redevelopment Agency Operating Expenses	394,264	142,194	230,000	236,000	244,000	252,000	263,000	271,000	279,000	287,000	300,000
Neighborhood Projects											
Small Project Assistance	486,345	350,000	350,000	350,000	350,000	350,000	500,000	500,000	500,000	500,000	500,000
Downtown Infrastructure	155,000	160,000	165,000	170,000	175,000	180,000	191,000	197,000	203,000	210,000	210,000
Affordable Housing		500,000	500,000	750,000	750,000	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,000,000
Catalyst Development	441,108	300,000	300,000	750,000	750,000	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Debt Service											
Residential Redevelopment	344,389										
Misc. Projects											
Property Management	6,036	5,994	6,108	6,142	6,176	6,211	6,247	6,285	6,324	6,324	6,324
Mowing	5,000										
Arts & Entertainment	25,000	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)	900,000	1,000,000	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
Business Technical Assistance Funding	40,000	40,000									
Oak Street Parking Lot	25,000										
CRA Annual Report	5,181	8,183	8,625	8,989	9,369	9,766	10,180	10,613	11,066	11,417	11,417
Redevelopment Plan Update	175,000							175,000			
Bark at the Lake Dog Park	126,155										
Community Policing Innovation	58,856	60,032	64,889	68,133	71,540	75,117	78,872	82,816	85,301	87,860	87,860
Mirrorton Development	82,128										
Oak Street Development	736,000	1,100,000									
Peachtree Flats Development	387,500	387,500									
Corridor Enhancement											
Downtown Streetscape	300,000	300,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Bay St Streetscape & Drainage Improvements	415,000										
SFLA Corridor Improvements	1,086,849	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000
Five Points Roundabout	459,668										
Downtown Corridor Enhancements	409,375	212,000	218,000	225,000	232,000	239,000	253,000	500,000	261,000	261,000	261,000
Total Expenses	7,063,854	5,150,903	3,977,622	4,699,264	5,173,085	5,697,094	5,637,299	7,177,714	6,780,691	6,323,601	5,906,361
Unappropriated Surplus											
Beginning Balance	5,914,752	4,656,970	3,564,731	4,162,109	4,262,845	4,126,760	3,617,666	3,324,367	1,650,653	523,962	8,361
Sources / (Uses)	(1,257,782)	(1,092,239)	597,378	100,736	(136,085)	(509,094)	(293,299)	(1,673,714)	(1,126,691)	(515,601)	(8,361)
Ending Balance	4,656,970	3,564,731	4,162,109	4,262,845	4,126,760	3,617,666	3,324,367	1,650,653	523,962	8,361	

MID-TOWN CRA FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
General Revenue											
Tax Increment Revenues	7,889,383	8,255,733	8,719,000	9,155,000	9,613,000	9,901,000	10,198,000	10,504,000	10,819,000		
Reimbursements / Loss Recovery		8,592									
Interest on Pooled Investments	234,000	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	157,000	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	11,313,759	(2,499,230)	(1,337,682)	(656,759)	(561,925)	109,904	1,508,068	1,962,028	475,887		
Total Revenue	19,594,142	6,404,186	7,796,318	8,925,241	9,491,075	10,463,904	12,172,068	12,934,028	11,614,658		
Expenses											
Community Redevelopment Agency Operating Expenses	1,328,710	1,118,150	1,130,000	1,145,000	1,165,000	1,190,000	1,225,000	1,261,750	1,299,603		
Unspecified											
FDOT-Chase Street Trail	300,000										
Florida Taxable Pension Liability Reduction Note, Series 2020	19,533	19,754	20,723	21,345	21,985	22,645	23,324	24,024			
Neighborhood Projects											
Alley Improvement Project	500,000										
Infrastructure Projects	500,000		500,000	500,000	500,000	500,000	500,000	500,000	500,000		
Residential Incentives	1,502,045	450,000	1,000,000	1,500,000	2,000,000	2,250,000	2,500,000	2,750,000	1,550,000		
Northwest Neighborhood	2,923,338	750,679	1,100,711	1,100,732	1,100,754	1,000,777	1,500,800	1,500,824	1,376,126		
Northeast Neighborhood	1,188,817	450,000	500,000	500,000	500,000	500,000	750,000	750,000	750,000		
Neighborhood Alley Improvements		380,000	500,000	500,000	500,000	500,000	250,000	250,000	250,000		
Mid-Town Infrastructure	250,000										
Misc. Projects											
Planning-Affordable Housing Incentive Plan	45,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000		
Small Project Assistance	1,258,132	500,000	750,000	750,000	750,000	1,000,000	1,000,000	1,000,000	500,000		
Property Management	351,173	357,918	404,566	418,151	432,220	446,788	460,125	473,864	488,012		
Arts & Entertainment	54,235	25,000	25,000	50,000	50,000	50,000	100,000	100,000	100,000		
Business Technical Assistance Funding	160,000	160,000									
Redevelop Massachusetts Ave Properties	59,900										
CRA Annual Report	17,726	17,869	18,805	19,368	19,950	20,548	21,165	21,800	22,454		
Redevelopment Plan Update	325,000						325,000				
Community Policing Innovation	468,707	478,074	516,749	542,587	569,716	598,203	628,112	659,518	679,303		
Affordable Housing Partnerships	2,000,000			1,000,000	1,000,000	1,500,000	1,500,000	2,000,000	2,000,000		
Corridor Enhancement											
MLK - Memorial to 10th St	10,641	10,960	11,289	11,628	11,977	12,336	12,706	13,087	13,480		
Beautification Project-Lakeland Hills Blvd	250,000										
Providence Rd - W 10th St to Griffin Rd	1,672,746	950,000	950,000								
W Lake Parker/Lakeshore Trail Improvements	64,909										
7th Street	115,000										
Hartsell Ave	75,000										
Landscape - US 98 - Memorial to 10th St	19,763	20,356	20,967	21,596	22,244	22,911	23,599	24,307	25,036		
Landscape - US 98 - Griffin to 10th St	26,558	24,288	24,834	25,579	26,346	27,136	27,951	28,790	29,653		
Landscape - Parker Street	10,641	10,960	11,289	11,628	11,977	12,336	12,706	13,087	13,480		
Landscape - Ingraham Ave	12,534	12,908	13,297	13,696	14,107	14,531	14,967	15,416	15,879		
Landscape - Intown Bypass Phase 1 Outparcels	10,641	10,960	11,289	11,628	11,977	12,336	12,706	13,087	13,480		
E. Main Street Landscaping Maintenance	15,835	16,310	16,799	17,303	17,822	18,357	18,907	19,474	20,058		
Lakeshore Aquatic Preservation	13,400	5,000	5,000								
Redevelop Massachusetts Ave Properties	841,548										
Memorial Blvd	550,000			500,000	500,000	500,000	1,000,000	1,000,000	1,453,094		
Five Points Roundabout	721,948										
Lakehurst Street		370,000									

MID-TOWN CRA FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
N. Scott Ave Sidewalk	307,509										
Emma Street Sidewalk	275,000										
Redevelopment Plan - MUAC											
East Main Street Master Plan	1,348,153	250,000	250,000	250,000	250,000	250,000	250,000	500,000	500,000		
Total Expenses	19,594,142	6,404,186	7,796,318	8,925,241	9,491,075	10,463,904	12,172,068	12,934,028	11,614,658		

Unappropriated Surplus											
Beginning Balance	10,314,050	(999,709)	1,499,521	2,837,203	3,493,962	4,055,887	3,945,983	2,437,915	475,887		
Sources / (Uses)	(11,313,759)	2,499,230	1,337,682	656,759	561,925	(109,904)	(1,508,068)	(1,962,028)	(475,887)		
Ending Balance	(999,709)	1,499,521	2,837,203	3,493,962	4,055,887	3,945,983	2,437,915	475,887			

DIXIELAND CRA FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
General Revenue											
Tax Increment Revenues	410,812	421,549	453,000	476,000	500,000	515,000	530,000	546,000	562,000		
Interest on Pooled Investments	56,000	58,000	60,000	62,000	64,000	66,000	68,000	50,000	29,895		
Unappropriated Surplus	1,854,521	92,992	47,191	49,591	26,003	36,429	21,869	51,325	169,620		
Total Revenue	2,321,333	572,541	560,191	587,591	590,003	617,429	619,869	647,325	761,515		
Expenses											
Community Redevelopment Agency Operating Expenses	62,614	101,891	104,000	106,000	108,000	110,000	112,000	114,000	117,000		
Misc. Projects											
Small Project Assistance	697,852	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		
Landscaping Maintenance by Other City Departments	2,396	2,466	2,541	2,617	2,696	2,777	2,862	2,950	3,039		
Alley Maintenance	3,400	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600		
Arts & Entertainment	40,872	25,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
Infill Adaptive Reuse Program	300,000										
CRA Annual Report	2,069	2,070	2,194	2,260	2,327	2,397	2,468	2,542	2,617		
Community Policing Innovation	7,366	7,514	7,856	8,114	8,380	8,655	8,939	9,233	9,274		
Corridor Enhancement											
Alley Improvement Project	110,408	50,000	50,000	75,000	75,000	100,000	100,000	125,000	103,915		
Redevelopment Plan Update	175,000										
SFLA Corridor Improvements	914,356	125,000	125,000	125,000	125,000	125,000	125,000	125,000	257,070		
Dixieland Sign Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		
Total Expenses	2,321,333	572,541	560,191	587,591	590,003	617,429	619,869	647,325	761,515		
Unappropriated Surplus											
Beginning Balance	2,349,541	495,020	402,028	354,837	305,246	279,243	242,814	220,945	169,620		
Sources / (Uses)	(1,854,521)	(92,992)	(47,191)	(49,591)	(26,003)	(36,429)	(21,869)	(51,325)	(169,620)		
Ending Balance	495,020	402,028	354,837	305,246	279,243	242,814	220,945	169,620			

PARKING SYSTEM FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
Transfer from Transportation Fund											
Main St Garage Vault Cleaning	4,280										
Structural Inspection	16,000			17,000			20,000				
Resurfacing of Parking Lots	15,000	35,000	35,000	35,000	15,000	15,000	15,000	15,000	15,000	15,000	
Orange St Garage - Exterior Coating	301,730										
Main St. Parking Garage - Ext. Coating		300,000			300,000			300,000			
Pressure Wash	24,720	12,500	12,500	12,500	12,500						
NuPark	38,000	40,000	40,000	40,000							
Downtown Pay Stations			75,000								
Golf Cart and Sweepers Purchase for Parking System		17,000									
Parking Guidance System	275,000										
Transfer from Public Improvement Fund											
Parking Guidance System	28,663										
Unappropriated Surplus											
Total Revenue	703,393	404,500	162,500	104,500	327,500	15,000	35,000	315,000	15,000	15,000	

Expenses											
Misc. Parking Projects											
Downtown Pay Stations			75,000								
Parking System - Main Street Garage											
Structural Inspection	16,000			17,000			20,000				
Main St. Parking Garage - Ext. Coating		300,000			300,000			300,000			
Pressure Wash	12,500	12,500	12,500	12,500	12,500						
NuPark	38,000	40,000	40,000	40,000							
Golf Cart and Sweepers Purchase for Parking System		17,000									
Parking Guidance System	303,663										
Parking System - Orange Street Garage											
Orange St Garage-Structural Repairs	25,000										
Main St Garage Vault Cleaning	4,280										
Orange St Garage - Exterior Coating	276,730										
Pressure Wash	12,220										
Parking Lots											
Resurfacing of Parking Lots	15,000	35,000	35,000	35,000	15,000	15,000	15,000	15,000	15,000	15,000	
Total Expenses	703,393	404,500	162,500	104,500	327,500	15,000	35,000	315,000	15,000	15,000	

Unappropriated Surplus											
Beginning Balance	46,598	46,598	46,598	46,598	46,598	46,598	46,598	46,598	46,598	46,598	46,598
Sources / (Uses)											
Ending Balance	46,598	46,598	46,598	46,598	46,598	46,598	46,598	46,598	46,598	46,598	46,598

LAKELAND LINDER INTERNATIONAL AIRPORT RENEWAL REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
Federal Grants											
FAA/FDOT ARFF Equipment	859,217										
TWY A Shoulders	977,418										
Consolidated Fuel Farm	315,000										
FDOT- Airport and Terminal Area Study Project	349,477										
State Grants											
Passenger Terminal Modification	224,000										
ILS Upgrade to Cat III	2,500,000	2,500,000									
FAA/FDOT ARFF Equipment	133,555										
TWY A Shoulders	54,301										
Security Enhancements & Upgrades	533,840										
AWOS Replacement	96,000										
Consolidated Fuel Farm	17,500										
Terminal Area Master Plan	142,720										
FDOT- Airport and Terminal Area Study Project	19,128										
Transfer from Internal Loan Fund											
Passenger Terminal Modification	3,392,870										
Land - 4250 Medulla Road (Morgan Creek LLC)	2,850,000										
Transfer from Lakeland Airport											
Passenger Terminal Modification	185,443	413,328	413,328	413,328	413,328	413,328	413,328	413,328	413,328	413,328	223,738
FDOT-Airport Fuel Farm	12,183	12,183	12,183	12,182	12,183	12,183	12,195				
FAA/FDOT ARFF Equipment	69,189										
TWY A Shoulders	54,301										
Security Enhancements & Upgrades	133,460										
AWOS Replacement	24,000										
Consolidated Fuel Farm	17,500										
Terminal Area Master Plan	35,680										
FDOT- Airport and Terminal Area Study Project	19,128										
Miscellaneous Maintenance Projects	385,874	350,000									
Capital Improvement Revenue and Refunding Bonds, Series 2021A	2,684,301	2,841,001	4,343,501	1,224,500	962,000	640,500	638,501	640,750	642,000	637,250	641,751
Capital Improvement Revenue and Refunding Bonds, Series 2021B	1,014,600	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
Land - 4250 Medulla Road (Morgan Creek LLC)	200,000										
Unappropriated Surplus	42,889										
Total Revenue	17,343,574	6,975,312	5,627,613	2,515,361	2,518,611	2,508,861	2,511,624	2,506,928	2,499,928	2,498,178	2,314,289
Expenses											
Passenger Terminal Modification	3,802,313	413,328	413,328	413,328	413,328	413,328	413,328	413,328	413,328	413,328	223,738
FDOT-Airport Fuel Farm	12,183	12,183	12,183	12,182	12,183	12,183	12,195				
ILS Upgrade to Cat III	2,500,000	2,500,000									
FAA/FDOT ARFF Equipment	1,061,961										
TWY A Shoulders	1,086,020										
Security Enhancements & Upgrades	667,300										
AWOS Replacement	120,000										
Consolidated Fuel Farm	350,000										
Terminal Area Master Plan	178,400										
FDOT- Airport and Terminal Area Study Project	388,308										
Miscellaneous Maintenance Projects	374,800	350,000									
Construct T-Hangar	42,314										
Capital Improvement Revenue and Refunding Bonds, Series 2021A	2,684,301	2,841,001	4,343,501	1,224,500	962,000	640,500	638,501	640,750	642,000	637,250	641,751
Capital Improvement Revenue and Refunding Bonds, Series 2021B	1,014,600	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
Land - 4250 Medulla Road (Morgan Creek LLC)	3,061,074										
Total Expenses	17,343,574	6,975,312	5,627,613	2,515,361	2,518,611	2,508,861	2,511,624	2,506,928	2,499,928	2,498,178	2,314,289
Unappropriated Surplus											
Beginning Balance	3,061,237	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348
Sources / (Uses)	(42,889)										
Ending Balance	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348	3,018,348

STORMWATER FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
General Revenue											
Stormwater Fees - Commercial/Municipal	3,698,000	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
Stormwater Fees - Residential	4,677,000	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
Stormwater Fees - Interfund	126,000	129,035	131,000	135,000	139,000	143,000	147,000	151,000	156,000	161,000	166,000
Bad Check Charges	2,000	2,200	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	178,000	246,000	253,000	261,000	269,000	277,000	285,000	294,000	303,000	312,000	321,000
State Grants											
Lake Bonny Outfall BY070 Stormwater Retrofit	280,000										
FDEP - Lake Bonnet Algae	2,135,000										
Local Grants											
SWFMD Crystal Lake Water Quality Improvement Study Q178	12,425										
SWFMD Lake Parker Restoration	35,750										
Aquatic Harvester	75,000										
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	8,005,458	270,191	(129,156)	104,927	(174,805)	(95,759)	(355,367)	(80,603)	(32,117)	(104,577)	17,739
Total Revenue	19,258,633	9,358,338	9,057,844	9,566,927	9,570,195	9,940,241	9,979,633	10,563,397	10,930,883	11,186,423	11,645,739

Expenses											
Stormwater Operating Expense											
Lakes and Environmental	2,872,777	3,210,605	3,216,000	3,312,000	3,411,000	3,513,000	3,618,000	3,726,000	3,837,000	3,952,000	4,070,000
Emergency Manager	1,925	1,897	2,018	2,058	2,099	2,141	2,184	2,228	2,273	2,318	2,364
Street Improvements											
Five Points Roundabout	370,000										
Misc. Improvements											
Office Remodel	20,000										
Contribution to Other Funds											
Fleet Management Reserve	45,000										
Lake Bonnet Drainage Improvement CBDG-MIT Grant	116,485	152,356	188,571	224,786	261,741	68,087					
Retiree Bonus		3,192	918		918		918		918		918
Florida Taxable Pension Liability Reduction Note, Series 2020	30,325	30,668	31,033	31,400	31,766	32,131	32,519	18,554	21,888	16,805	
Radio Replacement 2011	2,251	2,251									
Lake Bonnet											
FDEP - Lake Bonnet Algae	2,135,000										
Lake Bonny											
Lake Bonny Outfall BY070 Stormwater Retrofit	280,000										
Lake Bonny Watershed Management Plan & Projects	202,546	15,000	15,000	25,000	50,000	10,000	10,000	10,000	50,000	50,000	50,000
Lake Gibson											
Water Quality Improvement Project	124,927	20,000	20,000	5,000	5,000	15,000	10,000	5,000	5,000	5,000	5,000
Lake Hollingsworth											
Lake Hollingsworth TMDL Program	778,751	50,000	50,000	10,000	10,000	10,000	20,000	10,000	10,000	10,000	150,000
Hunter/Beulah/Wire Watershed											
Lake Hunter - Watershed Management	35,485	50,000	50,000	50,000	10,000	50,000	50,000	150,000	200,000	200,000	50,000
Lake Parker											
SWFMD Lake Parker Restoration	71,499										
FDEP - Lake Parker Shoreline Restoration	375,867										
Lake Parker TMDL Project - WQ Treatment	642,496	200,000	150,000	250,000	250,000	150,000	200,000	150,000	50,000	150,000	350,000
Miscellaneous											
Install / Maintain Pollution Control Devices	96,807	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Southern Landings Repairs	10,000	2,000		2,500					1,000		
Stormwater Management Master Plan	603,826										
Drainage Maintenance Operations	1,292,517	888,260	860,000	910,000	910,000	920,000	970,000	970,000	1,020,000	1,020,000	1,020,000
Environmental Code Enforcement Officer	49,658	87,821	52,682	54,262	55,890	57,567	59,294	61,073	62,905	64,792	67,383
Highlands Hills Ditch Maint.. & Repairs	97,658	15,000	15,000	15,000	15,000						
CLMP - 2016 Update						150,000					
Upgrades to Office	93,362										
Drainage Capital Equipment	218,846	20,000	20,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000

STORMWATER FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Crystal Lake											
SWFMD Crystal Lake Water Quality Improvement Study Q178	22,215										
Crystal Lake TMDL	523,707	20,000	10,000	10,000	10,000	5,000	5,000	5,000	5,000	5,000	5,000
Lake Morton											
Water Quality Improvement Project	687,953	50,000	50,000	50,000	50,000	25,000	25,000	25,000	25,000	25,000	25,000
Lake Mirror											
Water Quality Improvement Project	552,225	50,000	50,000	10,000	10,000	50,000	50,000	25,000	25,000	25,000	25,000
Lake Beulah											
Water Quality Improvement Project	10,000	5,000	5,000	5,000			5,000	5,000	5,000	5,000	5,000
Drainage Projects											
Retrofit Existing Storm Sewers	1,688,280	800,000	800,000	1,000,000	1,000,000	1,100,000	1,100,000	1,500,000	1,500,000	1,500,000	1,500,000
TV & Clean Storm Drain Structures	522,868	722,692	694,297	734,762	785,250	785,763	786,301	786,866	837,459	838,082	838,736
GIS Storm Sewer Inventory	90,344	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Wayman St. Ditch Repairs	321,652	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
GIS Technician - Engineering	85,997	89,437	93,014	96,735	100,604	104,628	108,813	113,165	117,692	122,400	127,296
Lake Bonny Drainage Project	323,069										
S. Edgewood Drive (Taft St to US 98S)	94,000										
Street Sweeping Operations	1,719,849	1,886,743	1,948,398	1,975,741	1,761,242	2,057,997	2,087,187	2,159,046	2,234,498	2,340,328	2,392,344
Heatherpoint Stormwater Sewer Repair	20,939	20,940	20,940	20,939	20,939	20,939	20,939	5,236			
Lakes and Environmental											
NPDES Permitting - Administration	42,050	44,250	45,000	46,000	47,000	48,000	49,000	50,000	52,000	54,000	56,000
Public Education Programs	69,585	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	60,000	60,000
General Lake Improvements	1,110,276	250,000	300,000	300,000	350,000	350,000	350,000	350,000	350,000	350,000	450,000
Lake Hollingsworth Southside Shoreline Stab					15,000						
Lake Beulah Shoreline Restoration	15,000			25,000					20,000		
Lake Morton Shoreline Restoration	100,000					5,000			10,000		
Contribution to FL Friendly Landscaping	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Aquatic Plant Management Plans		1,000						5,000			
Lake Bonnet Water Quality Improvement	333,154	5,000	5,000	5,000	5,000	2,000	5,000	5,000	5,000	5,000	5,000
Capital Equipment	50,000										
Replace Jon Boat									50,000		
Aquatic Harvester	297,462	469,226	169,973	175,744	181,746	187,988	194,478	201,229	208,250	210,698	215,698
Total Expenses	19,258,633	9,358,338	9,057,844	9,566,927	9,570,195	9,940,241	9,979,633	10,563,397	10,930,883	11,186,423	11,645,739

Unappropriated Surplus											
Beginning Balance	8,649,182	643,724	373,533	502,689	397,762	572,567	668,326	1,023,693	1,104,296	1,136,413	1,240,990
Sources / (Uses)	(8,005,458)	(270,191)	129,156	(104,927)	174,805	95,759	355,367	80,603	32,117	104,577	(17,739)
Ending Balance	643,724	373,533	502,689	397,762	572,567	668,326	1,023,693	1,104,296	1,136,413	1,240,990	1,223,251

LAKE BONNET DRAINAGE IMPROVEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
State Grants											
Lake Bonnet Drainage Improvement CBDG-MIT Grant	42,970,975										
Transfer from Internal Loan Fund											
Lake Bonnet Drainage Improvement CBDG-MIT Grant	3,131,742	905,371	905,371	905,371	905,371						
Transfer from Stormwater Utilities Fund											
Lake Bonnet Drainage Improvement CBDG-MIT Grant	116,485	152,356	188,571	224,786	261,741	156,899					
Unappropriated Surplus	(3,042,930)	(905,371)	(905,371)	(905,371)	(905,371)	6,664,414					
Total Revenue	43,176,272	152,356	188,571	224,786	261,741	6,821,313					
Expenses											
Lakes and Environmental											
Lake Bonnet Drainage Improvement CBDG-MIT Grant - Debt Service	205,296	152,356	188,571	224,786	261,741	6,821,313					
Project Implementation	5,343,640										
Phase I - Feasibility Study	1,540,698										
Phase II - Design & Engineering	2,421,210										
Phase III - Construction	33,665,428										
Total Expenses	43,176,272	152,356	188,571	224,786	261,741	6,821,313					
Unappropriated Surplus											
Beginning Balance		3,042,930	3,948,301	4,853,672	5,759,043	6,664,414					
Sources / (Uses)	3,042,930	905,371	905,371	905,371	905,371	(6,664,414)					
Ending Balance	3,042,930	3,948,301	4,853,672	5,759,043	6,664,414						

WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
General Revenue											
Contribution From Developers	5,000										
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	14,870,000	16,885,000	12,100,000	13,900,000	10,000,000	7,400,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Federal Grants											
FDEP-Se7en Wetlands Phase III Trail	581,301										
Se7en Wetlands Educational Center	950,000										
Transfer from WW Operations											
Southwest Pump Station Redirection	377,860										
County Line Forcemain Emergency Repair	947,192										
PARK 4@LAKELAND, LLC Upsize Reimbursement	1,327,175										
Unappropriated Surplus	26,071,172	4,755,670	(1,246,500)	(500)	(88,500)	76,500	(1,578,500)	(988,500)	(2,233,500)	(1,393,500)	(2,318,500)
Total Revenue	45,529,700	22,040,670	11,253,500	14,299,500	10,311,500	7,876,500	6,321,500	6,911,500	5,666,500	6,506,500	5,581,500
Expenses											
Non-Departmental											
Maximo Upgrade City Wide		220,000									
Radio Replacement 2011	60,938	60,938									
Capital Contingency		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Glendale Effluent Pump Station - Construction	1,100,000										
Wastewater Collection Administration											
Security Enhancements	20,000	20,000	25,000	20,000	20,000	20,000	25,000	20,000	20,000	20,000	20,000
Wireless Work Order System Interface		50,000			50,000			50,000			
Capital Equipment	5,000										
Wastewater Collection Vehicles GPS	3,000	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	3,208	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Targeted Economic Opportunities - Wastewater	345,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Time Keeping System	50,000										
Glendale Sewage Treatment Plant											
Glendale Controls	15,808			100,000							
Replacement of Sludge Pumping Equipment	75,000	75,000	75,000								
Capital Equipment	49,701	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000	75,000
Repair and Repave Service Roads				100,000							
Climber Screen Replacement					500,000						
Undesignated Pumps, Motors and Controls	65,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Rehab and Repair Primary Clarifiers	59,494										
SCADA HACH WIMS Interface	100,000	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	45,773		500,000								
Grit Classifier and Pumps Upgrade	386,208										
Sludge Pumping and Control Improvements	59,175										
Chlorine Conversion Study	6,716										
New Odor Control for primary clarifiers	250,000										
Biogas Booster Replacement	60,000										
ESD Mixing pump replacement	54,980										
Primary #2 Replace Clarifier Equipment at Glendale		500,000									
Liquid Chlorine Conversion		1,000,000									
Compressor installed near Digester	40,375										
Enviromix Compressor Replacement	48,229										
Intermediate Pump Station Coating				400,000							
Replace fence with engineered precast concrete wall							300,000				
- Centrifuge Rebuild				200,000		200,000					
- Replacement of Secondary Clarifier Drive Mechanisms			475,000	475,000	475,000	475,000					
- Grit Chamber Improvement				500,000							
Sludge Loading station						200,000					
Replace Generator at Blower Bldg.										1,000,000	

WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Northside Sewage Treatment Plant											
Northside Controls	25,000		25,000		25,000		25,000				
Capital Equipment	14,300	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	30,000	30,000
Undesignated Pumps, Motors and Controls	50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	100,000	100,000
SCADA HACH WIMS Interface	80,000	25,000	25,000								
Northside Replacement of Effluent Pumps	25,000										
Bypass Pump Station and Valve Control	3,809										
RAS Valve Controls	86,072										
Replacement Aerator	75,000	75,000									
Northside Sludge Holding Tank Blowers and Aeration System	25,710					815,000					
Bypass Pump Station Rebuild	12,806										
Secondary clarifier pressure relief valves	50,000	100,000	100,000	100,000	100,000						
Liquid Chlorine Conversion		1,000,000									
Replacement of Clarifier Drive Mechanisms		350,000	350,000	350,000	350,000						
NPW Pump Station Rehab			1,000,000								
Sewage Pumping Stations											
Telemetry System Upgrades	228,800		50,000	50,000	50,000	50,000	50,000	50,000	100,000	100,000	100,000
Wet Well Rehab	105,000	150,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Undesignated Pump / Panel Replacements	85,000	200,000	225,000	225,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Undesignated Generator Replacement		80,000	80,000	80,000	100,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfer to Fleet - Wastewater Vehicle Purchases		370,000									
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	7,528,132										
Pump Station ARC Flash Study	155,000	5,000	5,000	175,000	5,000	5,000	5,000	175,000	5,000	5,000	5,000
Northwest PS Rehab	173,006										
VFD Conversions	4,470										
Undesignated Generator Installation	165,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Cyanamid L6840 Rehab.	750,000										
Non-Destructive FM Testing	10,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
County Line L3440 Panel Replacement	158,000										
Upgrade Tenth St L3310 Pump Station	200,000										
L0440 Bridgefield Panel Replacement	45,190										
Edgewood Ext. Rehab	455,647										
Telemetry System Communication Issues	31,200										
Pump Station Well Level Upgrades	43,478										
L0410 Fire Suppression System	113,540										
L4570 Swindell Rd Pumps and Panel	140,672										
L3220 Meridian Pump Replacement	24,848										
L3610 Grasslands Odor Control	33,086										
L6550 Sleepy Hill Middle School Generator Installation	74,110										
L2310 Fire Suppression System	50,000										
L3710 Airside Master Panel Generator	250,000										
L1710 Belvedere Pump, Panel, Generator Rehab	250,000										
Storage building for spare pumps, portable generators		50,000	450,000								
Water Utilities Cybersecurity Vulnerability Evaluations	80,000										
L7210 Eastside Village Wet Well Rehab	32,471										
L7020 Socrum Loop Wet Well Rehab	57,250										
L0820 Lone Palm Generator	53,788										
L0730 Spare Pump for Westside Lift Station	31,500										
L0210 Spare Pump for Woodlake Lift Station	21,500										
L3260 Highland Grove Elementary Generator	65,000										
Panel Standards Modifications	25,000										
L0310 Highland Hills Pump Station Property Access	251,500										
Emergency Control Trailer Buildout	25,000										
L2210 Lake Wire Station Demolition	25,000										
L3910 Scottsdale Replacement Pumps	15,500										
L6660 Terra Largo Replacement Pumps	45,000										
L3455 Fire Suppression System		50,000									
L3430 Fire Suppression System		50,000									

WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
L3425 Carillon Lakes Station Rehab		250,000									
L6520 Fiber Install		25,000									
L7020 Fiber Install		25,000									
L3845 Fiber Install		25,000									
Spare Pumps for Lift Stations	45,000										
L0770 Oak Park Pump Replacements	25,000										
L7210 Eastside Village Station Rehab and add Generator				450,000							
Replace L0110 Bentley Shores FM					350,000						
L3880 Skyview Master Stormwater Pipe Replacement			150,000								
L6820 Interstate Pump Station Pumps-Panel-Generator					400,000						
L2660 Fiber Install			25,000								
L4510 Fiber Install			25,000								
L0360 Spring Oaks Station Rehab				200,000							
L7020 Socrum Loop Station Rehab			350,000								
L3410 Waring Rd Pumps Panel Generator					400,000						
L6310 Providence Road Pump Station Rehab					300,000						
L6550 Fiber Install			25,000								
Sylvester Shores L1720 Station and FM Rehab			450,000								
Sewer Line Maintenance											
Rehabilitate Sewer Lines	85,000	1,400,000	1,500,000	1,500,000	1,600,000	1,600,000	1,600,000	1,750,000	1,750,000	1,750,000	2,000,000
Sewer Maintenance - Contractor Installed Liners	1,887,770										
Sewer Maintenance - Contractor Cleaning & Televising	64,603										
Sewer Maintenance - City Installed Short Liners	15,000										
Sewer Maintenance - City Performed Point Repairs	150,000										
Wastewater New Line Connections	12,245										
Inflow Reduction	75,000		75,000	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Flushing of Southwest Basin Force Mains	15,988										
Sewer Maintenance - Manhole Rehabilitation	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	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	80,000	80,000
Collection System Monitoring	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Other Construction Projects	37,255	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Other Replacement Projects		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to Fleet - Wastewater Vehicle Purchases	550,000										
Capital Equipment	40,000	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	3,988,395										
Griffin Rd 24" Gravity Sewer Replacement - Phase 1	3,637,744										
COL Sewer Line Easement Purchases		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				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	5,000,000										
Service Laterals CIPP Lining		150,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Downtown Manhole Replacements	25,000	25,000	25,000								
Kings and Queens MHP 24" VCP Upsize				2,133,000							
Bartow Hwy Widening (Edgewood Dr to Main St.) Sewer Adjustments						300,000					
Sylvester Rd and Lynncrest MH17149 to MH17030	507,000	683,000									
FDEP In-Kind Project ? File No.22-2245	200,000										
Howard Ave Pilot Project	282,769										
Repair Line behind Harry's in Alley	75,000										
New Manhole in ally behind Fresco's	163,383										
Basin I&I Studies	97,042										
ARV03245 Odor Control	4,969										
Lakeland Hills Blvd-(Parkview to Granada)	1,203,000										
Dranefield Rd at Waring Rd. Widening	132,000										
Emergency Line Repair-West 10th Street	59,000										
SR 33 Wildlife Crossing	309,000										

WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Brookwood Gravity Line Repair	123,000										
County Line Forcemain Emergency Repair	1,555,856	2,500,000									
Main Street Abandoned Sewer Removal	147,800										
PARK 4@LAKELAND, LLC Upsize Reimbursement	1,327,175										
Smartcover Installation			25,000		25,000		25,000		25,000		25,000
Replace 8 inch CIP Forcemain FM3310233101			450,000								
Wedgewood Area Upgrades Developer Reimbursement		1,700,000									
Florida Poly Area Upsizing Developer Reimbursement		950,000									
Basin 41 Rehab (CIPP) (West side of Lk Parker)		520,000	520,000	520,000	520,000	520,000					
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				375,000							
Westside Gravity Upsizing							600,000				
Town & Country Gravity Upsizing								1,250,000			
L2610 Polk State College Upsizing									250,000		
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	25,000									
Flowmeter Replacement	57,599	50,000	75,000	50,000	50,000	75,000	50,000	50,000	75,000	50,000	50,000
Grease Trap Tracking Program Software	25,000										
Wastewater Engineering											
Engineering Project Support	48,000										
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	60,000	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
Utility Relocation - West Pipkin, Medulla to Harden.	6,272										
Capital Equipment	7,500			20,000							
Utility Relocation SR 33 at I-4 - Tomkow to Old Combee	67,356										
South Wabash Ave Extension							20,000				
Northside Pump Station Construction	157,829										
Griffin Rd 24" Gravity Sewer Replacement - Phase 1	149,258										
Five Points Roundabout	86,570										
FDOT Proposed Wastewater Projects	278,077	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	74,374										
Cyanamid L6840 Rehab.	100,000										
Southwest Pump Station Redirection	445,458										
North Wabash Extension	186										
Master Plan	166,852										
Edgewood Ext. Rehab	39,282										
Western Trunk San Gully Rd Line Relocation	229,390										
IMLR Pump VFD Upgrade	3,228										
Northside Sludge Holding Tank Blowers and Aeration System	4,931										
Chlorine Conversion Study	3,293										
Regional Biosolids Handling - Design	120,000										
Kings and Queens MHP 24" VCP Upsize			200,000								
Sylvester Rd and Lynncrest MH17149 to MH17030	145,000										
Bypass Pump Station Rebuild	143										
Lakeland Hills Blvd-(Parkview to Granada)	29,689										
Dranefield Rd at Waring Rd. Widening	46,031										
Downtown Master Plan Upgrade		1,000,000									
Chestnut Rd Sidewalk Improvement	85,000										
Alafia Basin OSTDS Remediation Plan	23,000										
Condition Assessment of line to Wetlands			432,000								
Condition Assessment of line to/from Glendale/Northside				385,000							
- Glendale Plant Capacity Analysis		250,000									

WASTEWATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Intermediate Pump Station Coating			40,000								
Maintenance Support											
Capital Equipment	32,325	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Maintenance Shop AC Repair	3,792										
Wetlands Management											
FDEP-Se7en Wetlands Phase III Trail	428,479										
Security Enhancements	30,000										
Capital Contingency		40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Undesignated Generator Replacement			30,000								
Wetlands Gopher Tortoise Relocation	2,207		100,000		75,000		75,000		75,000		
Transfer to Fleet - Wastewater Vehicle Purchases	292,000	55,000									
Capital Equipment	15,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Wetlands Fiber Installation	8,752										
Wetlands Park		75,000		75,000		75,000					
Upgrades to Office	10,338		30,000								
Wetland Data Automation	166,384	200,000									
Replacement of Control Gates	179,495	400,000									
Effluent Ditch Rehabilitation	61,667										
Reverse Eutrophication/Wetlands Ecosystem		90,232									
Land Management	22,800	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Effluent Structure Rehabilitation	57,000			2,000,000							
Dredging and Sediment Management	1,800,748										
Wetland Renewable Energy				75,000							
Se7en Wetlands Educational Center	1,200,000										
Additional Storage for Equipment Shed	48,565										
Water Quality Improvements TSS	100,000										
Cell 4 drainage upgrades	300,000										
Replacement of Control Panels for Blowers	20,000										
Additional Parking Area/Cover	200,000										
Cell 3 Distribution Ditch	80,800										
Cell 6 Erosion	32,759										
FDEP-Se7en Wetlands Phase III Trail Non-Reimbursable	75,000										
Global Stability Analysis - Dam Inspection		550,000									
Pipe Inspection		100,000									
Wetland Road Washout	94,774										
Toe Seepage Washout	44,625										
Half Mile Washout	35,965										
Wetland Treatment System Assessment Update							250,000				
Wetland Cells Restoration			300,000	200,000							
Wetland Water Budget & Operating Procedures			150,000								
EAP Update				150,000							
Laboratory Analysis											
WW Laboratory Renovation	94,002										
Capital Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
West Lakeland Roughing Plant											
Undesignated Pumps, Motors and Controls	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000
Westside Control Panel Upgrades	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000
Aeration tank coating					1,000,000						
Blower replacement										250,000	
Wastewater Treatment Operations Support											
Capital Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000		
Total Expenses	45,529,700	22,040,670	11,253,500	14,299,500	10,311,500	7,876,500	6,321,500	6,911,500	5,666,500	6,506,500	5,581,500

Unappropriated Surplus											
Beginning Balance	31,572,670	5,501,498	745,828	1,992,328	1,992,828	2,081,328	2,004,828	3,583,328	4,571,828	6,805,328	8,198,828
Sources / (Uses)	(26,071,172)	(4,755,670)	1,246,500	500	88,500	(76,500)	1,578,500	988,500	2,233,500	1,393,500	2,318,500
Ending Balance	5,501,498	745,828	1,992,328	1,992,828	2,081,328	2,004,828	3,583,328	4,571,828	6,805,328	8,198,828	10,517,328

WASTEWATER IMPACE FEES
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenues											
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	958,000	958,000	958,000	958,000	958,000	958,000	958,000	958,000	958,000	958,000
Unappropriated Surplus	13,298,996	7,378,000	(37,000)	1,492,000	(378,000)	(408,000)	(408,000)	(408,000)	(408,000)	(408,000)	(408,000)
Total Revenue	14,356,996	8,436,000	1,021,000	2,550,000	680,000	650,000	650,000	650,000	650,000	650,000	650,000
Expenses											
Non-Departmental											
Wastewater Impact Fee Study		30,000			30,000						
Sewage Pumping Stations											
Southwest Pump Station Redirection	44,154										
L3865 Citrus Woods Panel Upsizing	7,837										
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	873,362	6,000,000									
Western Trunk San Gully Rd Line Relocation	7,250,000										
L0820 Lone Palm FM Extension/Upsizing	103,222										
Waring Rd-Pipkin to Dranefield FM	300,000	1,700,000									
Master Plan-Crystal Lake/Sylvester Combined				1,900,000							
Master Plan-Waring Rd Gravity to LS3410	336,000										
Wastewater Engineering											
Subdivision and Commercial Development	606,000	406,000	406,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Undesignated Capacity Expansion	349,792	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Southwest Lakeland Sewer Upgrade	1,086,443										
West Lakeland Waste Load Facility Expansion Study			105,000								
Southwest Pump Station Redirection	615										
Lakeland Central Park Upsize Reimbursement	1,820,000										
Master Plan-Crystal Lake/Sylvester Combined			210,000								
Total Expenses	14,356,996	8,436,000	1,021,000	2,550,000	680,000	650,000	650,000	650,000	650,000	650,000	650,000
Unappropriated Surplus											
Beginning Balance	22,842,660	9,543,664	2,165,664	2,202,664	710,664	1,088,664	1,496,664	1,904,664	2,312,664	2,720,664	3,128,664
Sources / (Uses)	(13,298,996)	(7,378,000)	37,000	(1,492,000)	378,000	408,000	408,000	408,000	408,000	408,000	408,000
Ending Balance	9,543,664	2,165,664	2,202,664	710,664	1,088,664	1,496,664	1,904,664	2,312,664	2,720,664	3,128,664	3,536,664

WATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 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	7,000,000	8,775,000	7,000,000	7,000,000	7,500,000	7,500,000	8,150,000	7,000,000	7,000,000	7,000,000	7,000,000
Unappropriated Surplus	31,640,496	(13,736)	(3,316,700)	2,026,200	349,450	(168,500)	175,000	(1,987,600)	(837,700)	638,850	(479,100)
Total Revenue	39,040,496	9,161,264	4,083,300	9,426,200	8,249,450	7,731,500	8,725,000	5,412,400	6,562,300	8,038,850	6,920,900
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)	100,000	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	40,000	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	1,890,769										
Liquid Chlorine Conversion	354,945	1,800,000									
Combee WTP Filter Rehabilitation					400,000	400,000					
Lead and Copper Rule Compliance	243,136										
Williams WTP Chemical Feed Equipment Replacement	138,436										
Williams WTP Canopies for Gen 3 Controls and CCC Sample Rack	100,000										
Williams WTP Paint	80,000										
Water Utilities Cybersecurity Vulnerability Evaluation	90,000										
Water ARC Flash Study	37,500										
Williams WTP Softener Mechanical Equipment Replacement									750,000		
- Williams WTP PRWC Tie				450,000							
- Williams WTP ATS Replacement					750,000						
Williams WTP Filter Blower Replacement							350,000				
Ground Storage Tanks Rehabilitation										850,000	
Delta V Equipment Hardware Replacement			225,000								
Combee Water Treatment Plant - General											
Combee WTP Generator Control Conversion to Delta V	100,000										
Combee WTP Control Room Remodel		35,000									
Water ARC Flash Study	37,500										
Water T&D-General											
Capital Contingency		200,000	220,000	220,000	220,000	240,000	240,000	240,000	260,000	260,000	260,000
Lead and Copper Rule Compliance	70,000	250,000	257,500	265,225	273,200	281,400	289,800	298,500	307,500	316,700	326,200
CWE4001 Subdv. & Comm. Dev. Cap. Proj.	119,400	140,000	144,200	148,500	153,000	157,600	162,300	167,200	172,200	177,300	182,700
CWD4002 New Service Connections	218,600	100,000	105,000	110,250	115,750	121,600	127,600	134,000	140,700	147,750	155,100
CWE4004 Minor Ext & Sys Improvements (007)	305,000	325,000	335,000	344,800	355,000	365,800	376,800	388,000	399,700	411,700	424,000
CWD4009 Hydrant Install-New Annex (007)	10,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
CWD4011 City Project Support (007)	260,000	250,000	257,500	265,225	273,200	278,700	287,000	295,600	304,500	313,600	323,000
CWD4018 Dist Facilities Replacemnt	120,000	100,000	120,000	120,000	120,000	120,000	120,000	130,000	130,000	130,000	130,000
CWD4021 New Water Meters	25,000	50,000	60,000	60,000	60,000	60,000	70,000	70,000	70,000	70,000	80,000
CWE4022 Tools & Equip	30,000	35,000	35,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
CWD5039 Undesignated Long Term Project Support (007)		225,000	275,000	300,000	300,000	325,000	325,000	350,000	350,000	375,000	375,000
CWD5067 Meter Relocation/Improvement	2,500	7,500	7,500	8,000	8,000	8,000	8,000	8,500	8,500	8,500	8,500
CWD15100 Traffic Control Support Capital	7,500	7,500	7,500	8,000	8,000	8,000	8,000	8,000	8,500	8,500	8,500
CWE5146 Purchase of Radios	5,200	8,000	8,100	8,200	8,300	8,400	8,500	8,600	8,700	8,800	8,900
Transfer to Fleet - Water Vehicle Purchases	165,000	830,000									
CWD5230 SmartGrid Installation	11,790,905	2,000,000									
Maplewood Av 6" AC Replacement (Between E. Edgewood Drive and Glendale	271,687										
Redwood Av. 6" AC Replacement (Between E. Edgewood Dr. and Glendale St	1,821										
W. Lk Parker AC W.L. Replace (Valencia to Bonaire)	308,400										
Lakeland Hills Blvd (Parkview to Granada)	4,200,000										
Chabett Ave. W.L Replace-6 inch-Fire Improv	44,376										
E Lk Parker AC Replace (Lk View to Idlewild)	290,684										
Cornelia Av. 6? AC WL Repl. (W. Hickory to Dorothy)	159,579										

WATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Water Main Replacement Group 1 - Meters Useful Life <20 yrs	10,000										
Water Main Replacement Group 3 - Mains useful life <-10 yrs	596,000				394,000	410,000					
Water Main Replacement Group 4 - Mains useful life between -10 and 0 y	1,561,000			1,561,000	562,000	585,000					
Water Main Replacement Group 5 - Mains useful life <0	3,019,000			3,040,000	1,125,000	1,171,000	1,500,000	1,560,000	1,280,000	1,330,000	
Chestnut Rd Sidewalk Improvements	148,000										
Water Main Replc Group 8 Mains vlvs hydrants useful life -40 yrs @ Oli	765,000			765,000	765,000	795,000					
Fairway & US92 - Tie lines	60,000	60,000									
Townepark & Myrtle Hill Tie		75,000									
Modifications to Water Distribution Facility Stairwell	105,000										
US 92 Resurfacing (Gary to Combee)	60,000										
Edgewood Dr S AC Pipe Replacement	150,000										
Sylvester Rd. 6? AC replacement	180,000										
Fairway Ave 6? AC Replacement	140,000										
Drane Field Rd 12? WM Reimbursement	100,000										
McRorie St (Success Av. and Johnson Av) Rep 650' of 2" GLV WM		120,000									
LWE9592 W. Pipkin Widening (Medulla to Harden)	327,680										
PCCP Condition Accessment			274,000								
Water Mn repl Group 6 - Mains valves hydrants useful life Emma/Lincoln						650,000					
Water Mn repl Grp 7 - mains valves hydrants -40 yrs @ Palmetto and Ing					620,000						
Water T&D-Meters											
Water Meter Replacement - Capital	310,000	160,000	155,000	150,000	150,000	150,000	150,000	140,000	750,000	2,000,000	3,000,000
Water T&D-Cross Connection Control											
CWD4010 Backflow Prevention	50,375	120,000	126,000	132,000	139,000	146,000	152,000	159,000	167,000	176,000	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
Williams Filter Rehabilitation	10,000										
Liquid Chlorine Conversion	3,501										
Lead and Copper Rule Compliance	426,957										
CWE4001 Subdv. & Comm. Dev. Cap. Proj.	626,000	406,000	406,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
CWE4004 Minor Ext & Sys Improvements (007)	5,000	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)	106,000	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)	7,000	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	57,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
CWD5230 SmartGrid Installation	12,000										
Utility relocation SR33 at I-4 - Tomkow to Old Combee Interchange	3,195,703										
Polk County-Bartow-US 98 Interconnect	1,550,752	500,000									
W. Lk Parker AC W.L. Replace (Valencia to Bonaire)	8,000										
Lakeland Hills Blvd (Parkview to Granada)	324,515										
Chabett Ave. W.L Replace-6 inch-Fire Improv	3,621										
E Lk Parker AC Replace (Lk View to Idlewild)	18,223										
Chestnut Rd Sidewalk Improvements	9,654										
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	8,000			20,000							
Update Water Hydraulic Model	250,000										
Dranefield Rd at Waring Rd Widening	1,243,342										
6" HDPE Replacement on Central Ave SE (Highland City)	10,000										
US 92 Resurfacing (Gary to Combee)	5,000										
SR. 33 Wildlife Crossing Water	123,000										
Oak Street Public Right of Way Improvements	21,000										
Sylvester Rd. 6? AC replacement	14,000										
Fairway Ave 6? AC Replacement	13,000										
Drane Field Rd 12? WM Reimbursement	10,100										
LWE9592 W. Pipkin Widening (Medulla to Harden)	106,015										
FDOT Proposed Water Projects	312,981	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Water Asset Management Plan	5,000										

WATER RENEWAL AND REPLACEMENT FUND
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Water Administration											
Radio Replacement 2011	72,264	72,264									
Undesignated Improvement Projects	266,626										
Timekeeping System	50,000										
Maximo GIS Integration	23,969										
Targeted Economic Opportunities - Water	345,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Water Asset Management Plan	13,760										
Undesignated Growth - Water	218,520										
Smartgrid MDM	200,000										
Total Expenses	39,040,496	9,161,264	4,083,300	9,426,200	8,249,450	7,731,500	8,725,000	5,412,400	6,562,300	8,038,850	6,920,900

Unappropriated Surplus											
Beginning Balance	35,351,995	3,711,499	3,725,235	7,041,935	5,015,735	4,666,285	4,834,785	4,659,785	6,647,385	7,485,085	6,846,235
Sources / (Uses)	(31,640,496)	13,736	3,316,700	(2,026,200)	(349,450)	168,500	(175,000)	1,987,600	837,700	(638,850)	479,100
Ending Balance	3,711,499	3,725,235	7,041,935	5,015,735	4,666,285	4,834,785	4,659,785	6,647,385	7,485,085	6,846,235	7,325,335

WATER IMPACE FEES
CAPITAL IMPROVEMENT PLAN

	Adjusted 2024 Budget	2025 Proposed	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected
Revenue											
General Revenue											
Connection Fees	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
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	(550,000)	(249,132)	3,025,482	921,055	950,000	950,000	950,000	950,000	950,000	950,000	950,000
Total Revenue	350,000	650,868	3,925,482	1,821,055	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Expense											
Water Engineering											
Waring Rd WL Ext Developer Reimbursement		100,000									
Anchuca Dr to Hamilton Rd WL Tie Developer Reimbursement		50,000									
SW Water Expansion - Medulla Rd	350,000	200,000	2,450,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Water Administration											
PRWC Debt Service		300,868	1,475,482	1,471,055	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Expenses	350,000	650,868	3,925,482	1,821,055	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Unappropriated Surplus											
Beginning Balance	8,641,341	9,191,341	9,440,473	6,414,991	5,493,936	4,543,936	3,593,936	2,643,936	1,693,936	743,936	(206,064)
Sources / (Uses)	550,000	249,132	(3,025,482)	(921,055)	(950,000)	(950,000)	(950,000)	(950,000)	(950,000)	(950,000)	(950,000)
Ending Balance	9,191,341	9,440,473	6,414,991	5,493,936	4,543,936	3,593,936	2,643,936	1,693,936	743,936	(206,064)	(1,156,064)

Lakeland Electric
10 Year Capital Improvement Plan

	FY24 Original Budget	FY25 Proposed 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
REVENUES:											
Transfer from Operating Fund	36,487,102	37,846,364	36,900,872	30,288,586	30,448,129	30,294,294	29,502,551	30,314,082	31,134,100	31,987,482	32,849,891
Payroll & Motor Pool Transfers	8,371,177	8,368,051	8,495,591	8,811,414	9,151,871	9,505,706	9,873,449	10,242,918	10,639,900	11,039,518	11,468,109
Capital Reserves				7,269,796	6,766,330	5,853,983	7,186,713	6,240,958	6,729,250	6,976,469	4,120,448
TOTAL REVENUES	**44,858,279**	**46,214,415**	**45,396,463**	**46,369,796**	**46,366,330**	**45,653,983**	**46,562,713**	**46,797,958**	**48,503,250**	**50,003,469**	**48,438,448**
EXPENDITURES:											
McIntosh Plant	276,613	1,333,000	3,700,000	1,307,016	1,113,656	1,135,729	1,166,244	1,189,209	1,304,633	1,328,526	1,252,896
McIntosh Plant Unit 5	19,410,016	17,070,986	4,313,555	12,205,257	18,254,851	19,962,268	8,908,617	14,464,551	20,520,098	19,602,019	10,112,104
McIntosh Gas Tiurbine 2	324,615	568,000	669,673	8,000	518,000	8,000	11,410,916	188,000	468,000	890,500	158,000
McIntosh GT		35,000	3,498,825				400,000				5,605,116
Larsen Plant	598,500	1,353,014	8,553,620	7,588,620	1,984,516	732,500	402,500	6,726,437	812,500	792,500	105,000
Winston Plant	87,756	60,000	560,000	280,000	160,000	1,070,000	520,000	230,000	230,000	320,000	1,400,000
Other Production Projects	1,168,230	2,177,906	1,577,623	2,046,880	1,951,514	1,555,279	2,146,402	2,657,244	2,632,739	3,557,307	8,391,181
Transmission Lines	130,000	125,000	1,651,875	891,778	130,710	2,007,670	634,661	736,680	638,731	440,812	142,924
Distribution Lines	8,050,533	9,302,536	7,654,250	6,919,389	7,243,430	6,820,386	7,133,272	7,137,101	7,451,887	6,667,646	6,734,390
Transmission Substations	100,000	180,000	100,000	100,000	100,000	154,000	100,000	100,000	100,000	2,100,000	100,000
Distribution Substations	2,776,000	2,350,000	1,985,150	3,235,302	2,735,457	1,885,614	1,885,773	1,885,934	1,886,098	1,911,265	1,886,434
Other Delivery Products	8,640,112	9,422,854	8,461,132	10,634,866	10,141,392	9,421,218	10,104,871	10,482,902	10,875,885	10,964,122	11,388,806
Build	2,187,725	1,395,234	576,155	879,312	1,602,775	621,547	1,030,638	690,056	1,151,656	1,133,699	696,196
Tech	571,550	450,550	1,850,550	150,550	150,550	150,550	450,550	150,550	150,550	150,550	150,550
Misc. Projects	536,629	390,335	244,055	122,825	279,480	129,222	268,269	159,293	280,472	144,524	314,851
TOTAL EXPENDITURES	**44,858,279**	**46,214,415**	**45,396,463**	**46,369,796**	**46,366,330**	**45,653,983**	**46,562,713**	**46,797,958**	**48,503,250**	**50,003,469**	**48,438,448**

Lakeland Electric
10 Year Capital Improvement Plan

	FY24 Original Budget	FY25 Proposed 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
McIntosh Plant											
LPE9787 PCM MPP Administration Building		265,000	2,621,200	215,000							
CMP5673 MCOM Sump Pumps	10,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
FY25 LPP7305 MAN LTMA		1,040,000	1,060,800	1,082,016	1,103,656	1,125,729	1,148,244	1,171,209	1,194,633	1,218,526	1,242,896
FY32 CMP8013 MREP BATTERY REPLACEMENTS									100,000	100,000	
CMP4300 MD2 SYNCHRONIZATION OF SELECT BREAKERS	116,613										
CMP4301 MD2 DIESEL GENERATOR SYNCHRONOUS OPERATION	150,000										
CMP7037 MD 1&2 BREAKER REPLACEMENT/REFURBISHMENT		8,000	8,000				8,000	8,000			
Total	**276,613**	**1,333,000**	**3,700,000**	**1,307,016**	**1,113,656**	**1,135,729**	**1,166,244**	**1,189,209**	**1,304,633**	**1,328,526**	**1,252,896**
McIntosh Plant Gas Turbines											
CMP6616 MGT1 Industrial Coatings			33,825								
FY33 CLP7016 MGT1 Major Inspection & Exhaust Repl											2,000,000
FY26 CMP6554 MGT1 HOT GAS PATH		35,000	3,465,000								3,105,116
FY30 MGT1 Controls Upgrade							400,000				500,000
CMP6619 MGT2 COMBUSTION DYNAMICS MONITORING SYSTEM INSTALLATION	264,615										
CMP7279 MGT2 Pump Overhauls/Replacement	20,000		50,000		50,000		35,000	50,000	50,000	67,500	
FY26 CMP7771 MGT2 Battery Bank			6,000				20,000		130,000		
FY28 CMP7012 MGT2 Air Filters					110,000					125,000	
CMP6617 MGT2 Hot Gas Path/Major Outage							5,912,916				
FY30 CMP7015 MGT2 Insulation Replacement							500,000				
FY28 CMP7013 MGT2 Evap Cooler Media					200,000					350,000	
FY26 CMP7014 MGT2 Generator Rewind							4,515,000				
CMP7022 MGT2 TORQUE CONVERTER							150,000	40,000			
CMP7025 MGT2 EXPANSION JOINTS			200,000							240,000	
CMP7026 MGT2 CAPITAL COATINGS			25,000		50,000		25,000			50,000	
CMP7010 MGT2 Motor Overhauls	20,000	10,000	50,000		50,000		35,000	50,000	50,000	50,000	75,000
CMP7011 MGT2 Valve Replacments	20,000	80,000	50,000		50,000		35,000		50,000		75,000
FY26 CMP7028 MGT2 GEAR BOX OVERHAUL			150,673				100,000	40,000			
FY25 CMP7029 MGT2 CONTROLS UPGRADE		360,000									
CMP7031 MGT2 FIELD GROUND MONITOR INSTALLATION, BRUSHLESS EXCITER		60,000									
CMP7032 MGT2 GENERATOR PROTECTIVE RELAY UP-GRADE		50,000	50,000								
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

Lakeland Electric
10 Year Capital Improvement Plan

	FY24 Original Budget	FY25 Proposed 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
FY30 MGT2 Xfmr DGA Installations, 8CT GSU, 8ST GSU, 7SUT, 8 MV Tie Xmf							75,000				
FY32 MGT2 Generator Breaker Overhaul									180,000		
FY26 MGT2 CEMS Data Controller Upgrade			80,000								
Total	324,615	603,000	4,168,498	8,000	518,000	8,000	11,810,916	188,000	468,000	890,500	5,763,116
McIntosh Unit 2											
Total											
McIntosh Unit 3											
Total											
McIntosh Unit 5											
LMP9035 U5 Combustion Turbine Inspection Outage (Outage)	2,500,000	2,000,000			2,255,000	3,250,000				6,531,474	
LMP9250 U5 LTMA Assets	8,388,518	7,985,986	2,780,447	2,907,649	3,034,851	3,162,053	3,289,255				
LMP9262 U5 STG Outage	1,973,498	2,225,000			2,255,000	3,700,000				5,500,000	
LPE9781 U5 SCR Catalyst					750,000	250,000					
FY28 CMP5737 U5 AMMONIA CONTROL VALVE AND VAPORIZER REPLACEMENT					150,000						
CPE4142 U5 Inlet Filters Replacement	225,000				175,000				200,000		
CMP4085 U5 Facilities Recoating		50,000	50,000	50,000			75,000			100,000	
CMP4099 U5 Combustion Turbine Dynamic Sensor Upgrade (Outage)						150,000					
CMP5342U5 Combustion Turbine Insulation									500,000	160,000	
CMP5372 U5 Cooling Tower Structure Reinforcement		100,000	102,500	100,000	100,000	200,000	750,000	250,000		1,500,000	4,050,000
CMP5511 U5 T3000 Applciation Processors						600,000					
CMP5539 U5 CEMS Upgrade					75,000						
CMP5545 U5 Expansion Joint	140,000		150,000		225,000				175,000	200,000	275,000
CMP5478 U5 Cooling Tower Acid Tank Replacement		45,000						45,000			
CMP5500 U5 HRSG Recoating		50,000		150,000			150,000			150,000	
CPE5501 U5 BFP Overhauls						180,000				225,000	
CPE5619 U5 Combustion Hardware Upgrade	1,500,000					1,139,271	2,704,362	13,024,551	13,507,812		5,757,104
FY30 CMP5622 U5 Cooling Tower Motor Soft Starts Polisher Resin Replace							300,000				
CMP5624 U5 Condensate Pump/Motor Upgrades					130,000	150,000				150,000	
FY28 CMP5625 U5 Controls Upgrade					550,000						
CMP5626 U5 Cooling tower Bleach Tank						35,000					
CMP5627U5 HP Roof/Floor Liners/Casing Pen seals Replacement	3,783,000										
FY28 CMP5649 U5 Replace CO catalyst					750,000	250,000					

Lakeland Electric
10 Year Capital Improvement Plan

	FY24 Original Budget	FY25 Proposed 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
CMP5652 U5 Gas Control Valve Overhaul		200,000				225,000				250,000	
FY27 CPE5658 U5 BFP & Condesate Pump VFD Retrofit							400,000				
FY26 CMP5659 U5 Boiler Feed Pump Motor Overhauls					215,000	215,000					
CMP5660 U5 Inlet Recoating					200,000				250,000		
FY27 CMP5661 U5 Turbine Exhaust Diffuser		450,000				600,000					
FY26 CMP5662 U5 HRSG HP Superheater			230,608	7,407,608	6,000,000	755,000					
CMP5663 U5 Start Up Motor		100,000						125,000			
CMP5664 U5 Circ Water Pumps						275,944					
CMP5665 U5 Auxillary Circ Water Pump		30,000								150,000	
CMP5667 U5 Fire System Louvers							150,000				
CMP5647 U5 Waste Water Sump Pumps				70,000	25,000						
CMP5695 U5 Replace Battery Banks		100,000							60,000		
CMP5696 U5 CT Generator Rewind/Stator Rewedge		1,750,000		1,000,000	1,000,000	3,750,000					
CMP5697 U5 Condensate Tank Recoat (Interior)		45,000	30,000				80,000				
FY26 CMP5710 U5 Attemperator Replacement		180,000				225,000				300,000	
FY29 CMP5712 U5 Evaporative Cooler Media Repl.					175,000						
CMP5709 U5 HP and IP silencer replacement						250,000					
FY27 CMP5715 U5 ST Gland Steam Warning			210,000								
FY27 CMP5713 U5 Torque Converter Overhaul		180,000						220,000			
FY32 CMP5735 U5 SIEMENS ROTOR THROUGH-BOLT EXCHANGE									4,447,286		
CMP5666 U5 Valve Replacements	100,000	200,000	100,000	100,000	100,000	300,000	150,000	150,000	350,000	150,000	
LMP5736 U5 RAC RETUBING	350,000						750,000				
CMP5669 U5 Motor Overhauls	50,000	80,000	100,000	120,000	60,000	70,000	80,000	120,000			
FY30 CMP5740 U5 ST GENERATOR REWIND/STATOR REWEDGE								500,000	1,000,000	4,005,545	
FY27 CMP5741 U5 ST SHAFT GROUND UPGRADE		70,000									
CMP5742 U5 1000KVA FEEDER CABLES	400,000										
CMP5753 U5 CT FIRE SUPPRESSION - WATER MIST SYSTEM		600,000									
CMP5754 U5 HEP REPLACEMENT		500,000									
CMP5757 U5 GENERATOR PROTECTIVE RELAY UPGRADE		100,000									
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
FY27 U5 Process NOx Analyzer Replacement				20,000							
FY29 U5 Insulation Liner Plates						200,000					

Lakeland Electric
10 Year Capital Improvement Plan

	FY24 Original Budget	FY25 Proposed 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
FY26 U5, DGA Installations, ST GSU, ST Aux, CT Aux, CT SUT Xfmrs			200,000							200,000	
FY26 U5, Control Building, LV Neutral Code Up-grade, 3 phase, 4-wire C			250,000	250,000							
FY26 U5 CEMS Data Controller Upgrade			80,000								
Total	**19,410,016**	**17,070,986**	**4,313,555**	**12,205,257**	**18,254,851**	**19,962,268**	**8,908,617**	**14,464,551**	**20,520,098**	**19,602,019**	**10,112,104**
Larsen Plant											
CLP4134 U8 Condensate Tank Recoat (Interior)	50,000			25,000		25,000					
CLP4141 U8 Potable Water Replacement	50,000										
CLP4149 U8 CT Hydraulic Pump Replacement										75,000	
CLP4150 U8 Nox Water Pumps				50,000	50,000					125,000	
CMP4083 Larsen Facilities Recoating	10,000			100,000		50,000		250,000			
CMP5318 U8 CEMS Analyzer Repl					75,000			75,000			
CLP4277 CEMS Server Upgrade - Larsen			50,000				100,000				
FY26 CLP4160 U8 Boiler Feed Pumps			81,120	81,120						200,000	
CLP4166 U8 Voltage Regulators									500,000		
FY31 CLP4167 U8 Wing Cowl Plenum								1,500,000			
CLP4180 U8 Air Dryer		30,000				50,000					
CLP4181 U8 Air Filters	100,000			140,000				165,000			
FY27 CLP4185 U8 CT Fuel Oil Pump and Clutch				90,000							
CLP4169 U8 Breaker Overhauls	15,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
CLP4190 U8 Protective Relay Replacement		350,000				500,000					
FY22 CLP4197 U8 ST Inter/After Condenser Retubing				150,000				150,000			
CLP4198 U8 Battery Bank Replacement	75,000		100,000					100,000			
CLP4199 U8 Air Compressor		20,000				50,000				75,000	
CLP4159 U8 Major Motor Overhauls	10,000	16,000	10,000	10,000	10,000	15,000	10,000	250,000	20,000	25,000	25,000
CLP4208 U8 GAS CONTROL & SR VALVE OVERHAUL								200,000			
CLP4211 U8 EXHAUST SILENCER				750,000							
CLP4220 U8 CT EXHAUST EXPANSION JOINT				150,000						250,000	
CLP4221 U8 HRSG VALVES	12,500	30,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	50,000
CLP4165 U8 Fuel Oil Flow Divider				125,000							
CLP4210 U8 Cranking Motor				150,000					250,000		
U8 - Combustion Turbine Inspection Outage				1,400,000				3,993,937			

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FY30 CLP4283 U8 CONTROLS HARDWARE UPGRADE							250,000				
CLP4284 U8 CT QUADVOTER INSTALLATION	276,000										
FY26 CLP4285 U8 HUMIDITY SENSOR UPGRADE			35,000								
CLP4286 U8 ST DC Power Dist Sys Upgd		150,000									
CLP4223 LARSEN INTAKE 316(B) COMPLIANCE UPGRADES		50,000	800,000	1,500,000							
CLP4225 U8 ST LUBE OIL COOLER		50,000									
CLP4227 U8 ST MAJOR		167,014	4,820,000								
CLP4228 U8 SUBSTATION ELECTRO MECHANICAL PROTECTIVE RELAY UP-GRADES		250,000	250,000								
CLP4229 U8 XFMR DGA INSTALLATIONS, 8CT GSU, 8ST GSU, 7SUT, 8 MV TIE XM		150,000	100,000	50,000							
CLP4233 LGT3 MAJOR		35,000	35,000	2,640,000							
CLP4235 LGT3 ELECTRICAL/GEN RESTORATION		25,000	715,000								
FY26 U8 ST Lube Oil FiltrationFY26 U8 ST Lube Oil Filtration			80,000								
FY26 U8 Wet Compression			300,000								
FY26 U8 CEMS Data Controller Upgrade			80,000								
FY26 U8 RTAC Monitoring			400,000								
FY26 LGT3 Batteries			120,000								
FY26 LGT3 Controls Upgrade			500,000	100,000							
FY26 LGT2 Synchronous Condenser Modification			35,000	35,000	1,807,016						
Total	**598,500**	**1,353,014**	**8,553,620**	**7,588,620**	**1,984,516**	**732,500**	**402,500**	**6,726,437**	**812,500**	**792,500**	**105,000**
Winston Plant											
LPE9272 WIN NOx Catalyst Replacement						750,000					
CPP4184 WIN Breaker Replacements	15,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
FY29 CMP6605 Winston Generator Rewind						90,000	90,000	100,000	100,000	115,000	120,000
CMP6606 Winston Air Conditioners	20,000	30,000	30,000		30,000		50,000			75,000	
FY29 CMP Winston Engine Overhauls						100,000	100,000	100,000	100,000	100,000	100,000
FY26 CPP4241 WIN CO CATALYST REPLACEMENT			350,000								300,000
CPP4242 WIN CONTROLS UPGRADE	52,756										
FY27 WIN RTAC Monitoring				150,000							
FY26 WIN DGA Installations			150,000				150,000				200,000
FY27 WIN MV Gear Refurbished, 15KV				100,000	100,000						500,000
FY29 WIN LV Gear Refurbishment						100,000	100,000				

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FY34 WIN Batteries											150,000
Total	**87,756**	**60,000**	**560,000**	**280,000**	**160,000**	**1,070,000**	**520,000**	**230,000**	**230,000**	**320,000**	**1,400,000**
Other Production Projects											
LPE9859 PCM NERC Compliance	287,730	184,923	302,296	309,853	317,599	325,539	333,677	342,019	352,280	362,848	373,733
CMP4105 PCM Engineering Capital Tool Replacement (MBFA)	12,500	12,500	15,000	15,000	15,000	15,000	15,000	15,000	15,000	25,000	30,000
CPP6501 PCM Maintenance Tools (MBFA)	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	90,000	90,000
CPP6506 PCM Lab Test Equipment (MBFA)		75,000	75,000	75,000	40,000		30,000	30,000	30,000	30,000	30,000
CPP6509 PCM Plant A/C and Air Handler Contingency	30,000	32,500	35,000	37,500	40,000	42,500	45,000	47,500	50,000	75,000	75,000
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
CPP7219 COL R&R Capital Resources	678,000	1,462,983	600,000	600,000	612,000	624,240	636,725	636,725	649,459	649,459	662,448
CPP6550 COL Site Improvements (post U3, move main gate)		50,000	50,000	500,000	500,000			500,000	500,000		
FY26 CMP7301 ME Major Outage Work			39,327	183,527	290,915	412,000	400,000	400,000	400,000	1,400,000	6,000,000
FY31 CMP7302 ME Catalyst								500,000	500,000		
FY29 CMP7303 ME Air Compressor Eompressor Overhaul							50,000	50,000			
FY28 CMP7304 ME Controls Upgrade										750,000	
CPP6543 PCM Plant Transportation (MBFA)	20,000	20,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	25,000	30,000
CPP6557 PCM INDUSTRIAL MOBILE EQUIPMENT (MBFA)		150,000	125,000	90,000			500,000				750,000
CMP6559 PCM PROTECTIVE RELAY HMI TO MONITOR	75,000	75,000	100,000								200,000
Total	**1,168,230**	**2,177,906**	**1,577,623**	**2,046,880**	**1,951,514**	**1,555,279**	**2,146,402**	**2,657,244**	**2,632,739**	**3,557,307**	**8,391,181**
Transmission Lines											
LDE8120 Hamilton to Dranefield 69 and 12 kv Lines			1,525,000	763,000							
LDE8151 New Indian Lakes To Galloway 69KV Line						500,000	500,000				
LDE8133 Northwest-West 69kV Ln - THP										300,000	
FY26 CDE8134 Highland City-Eaton Park 69kV Ln - THP						700,000					
FY31 CDE8138 Southwest-Medulla 69kV Ln - THP								600,000	500,000		
FY29 CDS8144 County Line Rd S-Winston 69kV Ln-Winston Sub Equip						275,000					
FY29 CDE8146 Galloway-Sutton 69kV Ln						400,000					
CDE4010 Transmission Pole Repl (007)	120,000	120,000	121,800	123,627	125,481	127,364	129,274	131,213	133,181	135,179	137,207
CDE4045 Transmission Wood Poles Inspection/Retreatment	10,000	5,000	5,075	5,151	5,228	5,307	5,386	5,467	5,549	5,632	5,717
Total	**130,000**	**125,000**	**1,651,875**	**891,778**	**130,710**	**2,007,670**	**634,661**	**736,680**	**638,731**	**440,812**	**142,924**
Distribution Lines											

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FY26 CDE8137 Larsen N314 Ln Upgrd					450,000						
CDE8138 Hemphill H384 Ln Upgrd					105,000						
FY31 CDE8139 Medulla M364 Line Upgrade - Part 2									250,000		
CDE8145 Southwest J374 Ln Upgrd - Part 1		150,000									
CDE8146 Southwest J374 Ln Upgrd - Part 2			75,000								
CDE8151 Medulla M384 and Christina CA334 Ln Upgrd			100,000								
FY26 CDE8153 West W374 Ln Upgrd			150,000								
FY25 CDE8154 Southwest J384 Ln Upgrd						75,000					
FY26 CDE8157 Winston T384 Ln Upgrd						285,000					
FY26 CDE8158 Winston T364 Ln Upgrd						50,000					
FY30 LDS8120 Christina Terminal for County Ln S							200,000	200,000	200,000		
FY27 CDE8128 Orangedale V354 New Circuit				260,000							
FY30 CDE8130 Orangedale V384 New Circuit							60,000				
FY30 County Line Rd S Circuits CL334, CL344, CL354							400,000	400,000	400,000		
FY26 CDE8132 Hamilton Circuits HA334, HA344, HA354	175,000										
CDE4001 Minor Improv/Reloc to Roads (007)	200,000	200,000	203,000	206,045	209,136	212,273	215,457	218,689	221,969	225,299	228,678
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
CDE4003 Transformer Repl-OH Dist	100,000	100,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
CDE4004 Transformer Repl-UG Dist (007)	120,000	120,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
CDE4006 Dist System Eq Replace	5,000	5,000	5,075	5,151	5,228	5,307	5,386	5,467	5,549	5,632	5,717
CDE4007 Line Switch Installation	15,000	15,000	15,225	15,453	15,685	15,920	16,159	16,402	16,648	16,897	17,151
CDE4008 Padmount Switch Install (007)	500,000	250,000	253,750	257,556	261,420	265,341	269,321	273,361	277,461	281,623	285,847
CDE4011 Distribution Pole Repl	2,800,000	2,300,000	1,700,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
CDE4020 Roadway Lighting Installations	500,000	500,000	507,500	515,112	522,839	530,682	538,642	546,722	554,922	563,246	571,695
CDE4030 City Facilities Lighting Installations	15,000	15,000	15,225	15,453	15,685	15,920	16,159	16,402	16,648	16,897	17,151
CDE4040 Private Area Lighting Installation	500,000	500,000	507,500	515,112	522,839	530,682	538,642	546,722	554,922	563,246	571,695
CDE4045 Distribution Wood Poles Inspection/Retreatment	700,000	400,000	406,000	412,090	418,271	424,545	430,914	437,377	443,938	450,597	457,356
CDE4232 Capacitor Station Installation	100,000	50,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
CDE4500 Subdiv & Comm Development (007)	700,000	800,000	812,000	824,180	836,543	849,091	861,827	874,755	887,876	901,194	914,712
CDE4502 New OH Residential Svc	50,000	10,000	10,150	10,302	10,457	10,614	10,773	10,934	11,098	11,265	11,434
CDE4503 New UG Residential Svc	125,000	150,000	152,250	154,534	156,852	159,205	161,593	164,016	166,477	168,974	171,508
CDE4504 Upgr OH Residential Svc (007)	10,000	10,000	10,150	10,302	10,457	10,614	10,773	10,934	11,098	11,265	11,434

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CDE4505 Upgr UG Residential Svc	10,000	20,000	20,300	20,604	20,914	21,227	21,546	21,869	22,197	22,530	22,868
CDE4506 OH Line Extensions (007)	5,000	20,000	20,300	20,604	20,914	21,227	21,546	21,869	22,197	22,530	22,868
CDE4507 UG Line Extensions (007)	25,000	50,000	50,750	51,511	52,284	53,068	53,864	54,672	55,492	56,325	57,169
CDE4508 OH New Comm Svc GS	30,000	40,000	40,600	41,209	41,827	42,455	43,091	43,738	44,394	45,060	45,736
CDE4509 UG New Comm Svc GS	100,000	150,000	152,250	154,534	156,852	159,205	161,593	164,016	166,477	168,974	171,508
CDE4510 OH Upgr Comm Svc	10,000	20,000	20,300	20,604	20,914	21,227	21,546	21,869	22,197	22,530	22,868
CDE4511 UG Upgr Comm Svc	70,000	70,000	71,050	72,116	73,197	74,295	75,410	76,541	77,689	78,854	80,037
CDE4512 OH New Comm Svc GSD	50,000	100,000	101,500	103,022	104,568	106,136	107,728	109,344	110,984	112,649	114,339
CDE4513 UG New Comm Svc GSD	100,000	300,000	304,500	309,067	313,704	318,409	323,185	328,033	332,953	337,948	343,017
CDE4515 UG New Comm Svc GSLD	200,000	300,000	304,500	309,067	313,704	318,409	323,185	328,033	332,953	337,948	343,017
CDE6251 Reliability-Recloser Installation	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
CDE6260 Fault Indicator Installation			3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
CDE6268 General Reliability Improvements	525,533	287,536	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
CDE6340 Minor Line Extensions	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
CDE5125 URD Cable Replacement	25,000	25,000	25,375	25,756	26,142	26,534	26,932	27,336	27,746	28,162	28,585
FY24 CDE4143 Dranefield D374 Ln Upgrade	135,000										
CDE8133 Downtown Overhead to Underground Conversion	50,000	50,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
FY28 CDE5140 Dranefield D364 Line Upgrade					250,000						
FY27 CDE5142 Palmetto A334 Line Upgrade				150,000							
FY25 CDE4153 Grove E354 Line Upgrade			84,000								
FY25 CDE8223 Orangedale V334 Line Upgrade Part 2			253,000								
FY26 CDE4169 Northwest K344 Line Upgrade			300,000								
FY26 CDE8156 Medulla M344 Ln Upgrade			25,000								
FY26 Palmetto A364 and West W384 Line Upgrade			165,000								
FY27 Christina CA344 line upgrade				160,000							
FY27 Gibsonia B354 and Hemphill H364 Line Upgrade				12,000							
FY27 Combee Road C354 line and switch upgrades				50,000							
FY28 Southwest J364/Medulla M354 Line Upgrade					90,000						
FY26 CDE8143 Sutton S354 Ln Upgrade			175,000								
CDE8204 Q384 NEW CIRCUIT		500,000									
CDE6352 J364 LINE EXTENSION		80,000									
CDE6353 W344 LINE EXTENSION		120,000									

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CDE8147 E374 NEW CIRCUIT		40,000									
CDE8039 FY25 GROVE SUBSTATION UPGRADE AND NEW CIRCUIT		600,000									
CDE-ED ORLANDO HEALTH NEW FACILITY		855,000									
Total	**8,050,533**	**9,302,536**	**7,654,250**	**6,919,389**	**7,243,430**	**6,820,386**	**7,133,272**	**7,137,101**	**7,451,887**	**6,667,646**	**6,734,390**
Transmission Substations											
FY29 CDS8139 Galloway-Sutton 69kV Ln-Galloway Sub Equip						27,000					
FY29 CDS8140 Galloway-Sutton 69kV Ln-Sutton Sub Equip						27,000					
FY29 CDS8141 Generic 230/69kV Substation										2,000,000	
CDS6085 Various Transmission Breaker Replacements	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CDS4232 Various Transmission Capacitors		80,000									
Total	**100,000**	**180,000**	**100,000**	**100,000**	**100,000**	**154,000**	**100,000**	**100,000**	**100,000**	**2,100,000**	**100,000**
Distribution Substations											
FY26 CDS8118 Indian Lakes Capacitor Bank Addition										25,000	
FY26 CDS8121 Interstate 12kV Feeders for TX #2				500,000							
CDS4122 Substations Animal Protection	5,000	5,000	5,075	5,151	5,228	5,307	5,386	5,467	5,549	5,632	5,717
CDS4222 Battery Bank Replacement	30,000	30,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
CDS4226 Substation Integration	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CDS6346 Various Distribution Breaker Replacement	120,000	120,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
FY24 CDS4139 PURCHASE TRACTOR (TRUCK) FOR OIL TANKER	450,000										
FY24 CDS4142 PURCHASE OIL TANKER FOR SUBSTATION	200,000										
CDS5126 12KV Switch Replacement	5,000	5,000	5,075	5,151	5,228	5,307	5,386	5,467	5,549	5,632	5,717
CDS6036 Sub. Trans Power Transformer Equip.	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
DCS6036 Sub. Dist. Power Transformer Equip.	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
FY24 CDS4842 AUTOTRANSFORMER DGA MONITORS (TENOROC/MCINTOSH/EATON PARK	60,000										
CDS8250 Bridgewater Substation		300,000									
FY26 Orangedale New Circuit V384 substation equipment			100,000								
FY27 Orangedale Transformer #1 Upgrade				850,000							
FY28 Sutton Transformer #2 Upgrade					850,000						
FY24 CDS4230 SF6 TESTER (PORTABLE TEST EQUIPMENT)	65,000										

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FY24 CDS4224 GE TRANSPORT DISSOLVED GAS ANALYZER (DGA) (PORTABLE TEST	66,000										
FY24 LDS8114 West Transformer 2 Upgrade	1,500,000										
CDS6037 SUBSTATION POWER TRANSFORMER		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
CDS4862 DGA MONITOR		40,000									
CDS4865 NEUTRAL REACTOR		75,000									
Total	**2,776,000**	**2,350,000**	**1,985,150**	**3,235,302**	**2,735,457**	**1,885,614**	**1,885,773**	**1,885,934**	**1,886,098**	**1,911,265**	**1,886,434**
Other Delivery Projects											
LDE8281 Hamilton - Winston 69kv line			50,000	1,900,000							
FY24 CDC4032 SYSTEM CONTROL DESK REPLACEMENT	50,000										
CDP4006 Purchs New Electric Meters	471,322	837,786	395,541	403,452	411,521	419,752	428,147	436,709	445,444	454,063	463,145
CDG6138 R&R Capital Project Resources	7,639,031	7,655,068	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
CDG4005 Tool & Safety Equip-Capital (MBFA) (007)	65,000	65,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
CDO4128 Pole Yard Improvements	30,000	30,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
CEE6224 Distribution System Audit					750,000						
CDP5124 Radio Communication to Reclosers	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
CDE4235 Distribution Automation			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
CDP5034 SI Installed Inventory/Replacement	50,000	50,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
CDP5035 Dell SecureWorks IDS/IPS					320,000		320,000	320,000	320,000		
CDP5134 RTU Power Supply Upgrade/Redundancy	15,000	15,000									
CDP4006 PURCHASE NEW ELECTRIC METERS	299,759										
CDG-ED5150 BLOCK ENERGY PROJECT		750,000									
Total	**8,640,112**	**9,422,854**	**8,461,132**	**10,634,866**	**10,141,392**	**9,421,218**	**10,104,871**	**10,482,902**	**10,875,885**	**10,964,122**	**11,388,806**
Miscellaneous Projects											
FY24 CSG5146 EMERGING TECHNOLOGY CAPITAL IMPROVEMENT	100,000										
FY23 CFM5730 SUBSTATION ROOFS	15,750	16,538	17,365	18,233	19,145	20,102	21,107	22,163	23,271	24,434	25,656
CCS5013 Capital Project Resources	54,146	78,797	55,190	56,570	80,767	57,984	59,434	82,786	61,217	62,441	84,856
CDS4123 Substations Fence Replacement & Upgrds	50,000	50,000	50,750	51,511	52,284	53,068	53,864	54,672	55,492	56,325	57,169
CDS4124 Substations Grid Rock Addition	50,000	50,000	50,750	51,511	52,284	53,068	53,864	54,672	55,492	56,325	57,169
FY23 CDP3915 METERSHOP TOOLS AND EQUIPMENT	55,000										

Lakeland Electric
10 Year Capital Improvement Plan

	FY24 Original Budget	FY25 Proposed 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
CGM8888 Rate Case Study	125,000		125,000		130,000		135,000		140,000		145,000
MDM9921 Oracle Utilities MSCS Upgrade and Replacement of Lodestar	141,733										
CSG-ED4864 EMERGING TECHNOLOGY CAPITAL IMPROVEMENT		100,000									
CSG4861 MDM LODESTAR UPGRADE / REPLACEMENT		150,000									
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	**536,629**	**390,335**	**244,055**	**122,825**	**279,480**	**129,222**	**268,269**	**159,293**	**280,472**	**144,524**	**314,851**
Building Improvements											
CTR5704 ADA Building Modifications	1,200,000										
CMP5014 LE-Security Enhancement	282,852	179,923	297,171	304,600	312,215	320,020	328,021	336,222	346,309	356,698	367,399
CFM4651 Security Systems for E&W Building (007)	28,286	28,993	29,718	30,461	31,223	32,004	32,804	33,624	34,633	35,672	36,742
CTS5720 Furniture Requirements - Capital (MBFA)	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902	24,380
CFM4306 Admin Building Capital Improvement	159,365	265,612	168,924	172,303	175,749	179,264	182,849	186,506	190,236	194,041	197,922
CFM5712 Major Equipment Purch (MBFA)	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975	6,095	6,217	6,341
CTS4307 T&D Building Capital Improvements	52,020	140,000	54,122	55,204	56,308	57,434	458,583	59,755	60,950	62,169	63,412
CFM5707 HVAC System Upgrades (Substations) - Replace Project 315707		5,000		5,000		5,000		5,000		5,000	
CFM5713 Admin Building Space Study & Modifications	400,000	300,000									
FY23 CFM5715 Seal Admin Building Windows										450,000	
FY24 CFM5717 LE Admin Building & Garage - Seal Concrete	40,000	450,000						40,000	450,000		
CFM5718 Chiller Coil Replacement					1,000,000						
FY27 CFM5719 Storm Vault Media Replacement				35,000					40,000		
FY27 CFM5721 Fire Alarm System Replacement				250,000							
Total	**2,187,725**	**1,395,234**	**576,155**	**879,312**	**1,602,775**	**621,547**	**1,030,638**	**690,056**	**1,151,656**	**1,133,699**	**696,196**
Technology Improvements											
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
CDC6284 SCADA/EMS Upgrade	418,000		1,700,000								
CDC6396 NERC CIP Compliance-Cybe Sec Needs for EMS Sys	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
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
CCS4114 UMS Upgrade		300,000					300,000				
CFM5723 Electric Fleet Infrastructure - LE Admin Garage	3,000										
Total	**571,550**	**450,550**	**1,850,550**	**150,550**	**150,550**	**150,550**	**450,550**	**150,550**	**150,550**	**150,550**	**150,550**

Lakeland Electric
10 Year Capital Improvement Plan

	FY24 Original Budget	FY25 Proposed 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
TOTAL CAPITAL IMPROVEMENT PLAN	**44,858,279**	**46,214,415**	**45,396,463**	**46,369,796**	**46,366,330**	**45,653,983**	**46,562,713**	**46,797,958**	**48,503,250**	**50,003,469**	**48,438,448**

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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.

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

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 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
ACA	Affordable Care Act
ACFR	Annual Comprehensive Financial Report
ACH	Automated Clearing House
ADA	Americans with Disabilities Act
AD&D	Accidental Death & Dismemberment
AP	Accounts Payable
ALS	Advance Life Support
AMI	Average Median Income
AOA	Airport Operating Area
APPA	American Public Power Association
ARFF	Aircraft Rescue & Fire Fighting
ARPA	American Rescue Plan Act
ATB	Across the Board increase
ATC	Airport Traffic Control
BCE	Business Cooperative Education
BEMP	Building, Electrical, Mechanical, Planning
BICEP	Building Inspection Code Enforcement Program
BITS	Building Inspection Transportable System
BEBR	Bureau of Economic & Business Research
BJA	Bureau of Justice Assistance
BLS	Basic Life Support
BMP	Best Management Practices
CADD	Computer Assisted Design and Drafting
CAIR	Clean Air Interstate Rule
CBD	Commercial Business District
CBE	Cooperative Business Education
CBIR	Community Budget Issue Request
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CE	Code Enforcement
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CLMP	Comprehensive Lakes Management Plan
CM	City Manager
CONST	Construction
CPR	Cardiopulmonary Resuscitation
CRA	Community Redevelopment Agency
CROW	Contracts Right of Way
CSU	Community Services Unit
CUST SVC	Customer Service
DARE	Drug Abuse Resistance Education
DART	Domestic Abuse Response Team
DCA	Department of Community Affairs
DEP	Department of Environmental Protection
DEV	Development
DIST	Distribution
DOT	Department of Transportation
DoIT	Department of Information Technology
DOJ	Department of Justice
DRI	Development of Regional Impact
DRT	Design Review Team
DUI	Driving Under the Influence
DV	Digital Video
EAA	Experimental Aircraft Association
ECS	Emergency Communications Specialists
EMS	Energy Management System
EMT	Emergency Medical Technicians
EPA	Environmental Protection Agency
EZ	Enterprise Zone
FAA	Federal Aviation Authority
FAR	Federal Aviation Regulation
FDLE	Federal Department of Law Enforcement
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FHFC	Florida Housing Finance Corporation
FHSAA	Florida High School Athletic Association
FLC	Florida League of Cities
FMPA	Florida Municipal Power Agency
FOAG	Florida Office of the Attorney General
FRCC	Florida Reliability Coordinating Council

Abbreviations and Acronyms

FRDAP	Florida Recreation Development Assistance Program
FT	Full-Time
FTE	Full-Time Equivalent
FWC	Florida Water Conservation
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS/CAD	Geographic Information System/Computer Aided Design
GKS	General Knowledge Study
GM	General Manager
GPS	Global Positioning System
gWh	Giga-watt Hour
HHR	Hurricane Housing Relief
HOME	Home Investment Partnership Program
HR	Human Resources
HVAC	Heating, Ventilation & Air Condition
HRMS	Human Resources Management System
ILS	Instrument Landing System
IT	Information Technology
KSI	Key Success Indicator
kWh	Kilowatt Hour
LCRA	Lakeland Community Redevelopment Agency
LDDA	Lakeland Downtown Development Authority
LDR	Land Development Regulation
LEAD	Lakes Education Action Drive
LEDC	Lakeland Economic Development Council
LFD	Lakeland Fire Department
LGN	Lakeland Government Network
LLC	Limited Liability Corporation
LLIA	Lakeland Linder International Airport
LPD	Lakeland Police Department
LRH	Lakeland Regional Health
LTC	Long Term Capital
LTMA	Long Term Maintenance Agreement
MAINT	Maintenance
M/WBE	Minority/Women-Owned Business Enterprises
MGD	Million Gallons per Day
MGMT	Management
MLK	Martin Luther King
MSG	Main Street Garage
MSTU	Municipal Service Taxing Unit
MSW	Municipal Solid Waste
MWA	Maintenance Water Administration
NAMI	National Alliance for the Mentally ill of Polk County
NCAN	National College Access Network
NERC	N. American Reliability Corporation
NET	Neighborhood Enforcement Team
NLC	National League of Cities
NPDES	National Pollution Discharge Elimination System
O&M	Operations & Maintenance
OH	Overhead
OIS	Office of Innovation & Strategy
OMS	Outage Management System
OSG	Orange Street Garage
OUC	Orlando Utility Commission
PAL	Police Athletic League
PSC	Polk State College
PCCVB	Polk County Convention & Visitors Bureau
PCD	Pollution Control Device
PDA	Personal Digital Assistants
PIF	Public Improvement Fund
PM	Preventative Maintenance
PRCA	Parks, Recreation, and Cultural Arts
PSC	Public Service Commission
PW	Public Works
PT	Part-Time
R&R	Repair and Replace
ROI	Return on Investment
SAIDI	System Average Interruption Duration Index
SAIFI	System Average Interruption Frequency Index
SANS	Storage Area Network
SCADA	System Control Data Acquisition
SEOC	State Emergency Operation Center
SHIP	State Housing Initiative Program
SOAT	Strategic Operating Activity Team
SOP	Strategic Operating Plan
SPCC	Simpson Park Community Center

Abbreviations and Acronyms

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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